



**State of Minnesota  
Department of Finance**

400 Centennial Building  
658 Cedar Street  
St. Paul, Minnesota 55155  
(612) 296-5900

December 22, 1989

Mr. Robert J Vernon, Director  
Division of Cost Allocation  
Department of Health and Human Services  
105 West Adams Street, 23rd Floor  
Chicago IL 60603

Dear Mr. Vernon:

We are enclosing the Minnesota Statewide Cost Allocation Plan for use in fiscal year 1991 beginning July 1, 1990. The plan is submitted for your review in accordance with guidelines relative to Federal Management Circular 74-4.

The 1991 budget plan expenditures are based on legislative appropriations to agencies. The roll-forward plan uses 1989 actual expenditures as of the close of the fiscal year.

Included with this memorandum are Budget, Expenditure, Encumbrance Reports for the Section I, Central Services Agencies, in the roll-forward plan. These are official reports from our statewide accounting system detailing actual expenditures in the central service areas as of the close of our fiscal year 1989.

We would appreciate the negotiation and approval of the plan by July 1, 1990. 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,

A handwritten signature in cursive script, appearing to read "Brian M. Roherty".

Brian Roherty  
Assistant Commissioner



**State of Minnesota  
Department of Finance**

400 Centennial Building  
658 Cedar Street  
St. Paul, Minnesota 55155  
(612) 296-5900

Date : December 22, 1989

To : Representative Wayne Simoneau, Chairman  
House Appropriations Committee

From : Brian M. Roherty  
Assistant Commissioner

Subject : Statewide Cost Allocation Plan for Fiscal Year 1990

Enclosed is a copy of the plan submitted to the Department of Health and Human Services for approval of statewide costs for central service agencies in fiscal year 1991.

If you have any questions, contact me or my staff (Bruce Reddemann 6-5188 or Bart Nelson 6.5901).

cc: Richard Pfutzenreuter  
Bruce Reddemann  
Bart Nelson



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Date : December 22, 1989

To : Senator Gene Merriam, Chairman  
Senate Finance Committee

From : Brian M. Roherty *Brian M. Roherty*  
Assistant Commissioner

Subject: Statewide Cost Allocation Plan for Fiscal Year 1991

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If you have any questions, contact me or my staff (Bruce Reddemann 6-5188 or Bart Nelson 6-5901).

cc: Dave Buelow  
Bruce Reddemann  
Bart Nelson





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ALLOCATED COST BY DEPARTMENT

	BLOG CODE CNST CRD	BLOG FUND	PLANT MGMT	STATE REG DOCUMENTS	MICROGRPH	ELECTRNC EQUIP RENTAL	TELECOMM	MOTOR POOL	STATE PRINTER	CENTRAL STORES
ADMN-ADMIN MGMT	59,664	56,084	258,379	43,920	28,009	9,329	85,838	106,229	124,932	94,546
ADMN-PROPERTY MGMT	403		21,765	403	403	807	403	403	2,015	403
ADMN-INTERTECH GROUP	1,637	94	2,706	1,259	169	75	8	448	733	183
ADMN-INFOR POLICY OFF	19		71	2,073	72		1,249	1,123	40	2
ADMN-OPERATIONS MGMT	692		2,364	4,688	260	51	138	360	745	284
ADM-MATERIALS MGMT	815	67,435	16,417	3,755	1,565	3,966	705	18,285	2,797	5,062
FIN-FISC MGMT/ADM										
FIN-BUDGET	1,280	2,315	5,631	2,395	860	609	7,332	8,518	6,148	7,654
FIN-ACCOUNTING	2,952	7,714	16,937	7,474	2,372	1,907	28,605	33,417	23,803	29,911
FIN-OTHER	892	1,054	6,957	1,318	704	346	3,153	3,878	4,721	3,443
EMPLOYEE RELATIONS	5,962		33,577	3,875	3,427	696	1,993	3,257	10,011	2,832
MEDIATION SVCS	11		30	11	7			8	33	5
LEGISLATIVE AUDIT										
TREASURER	116	304	666	294	94	75	1,125	1,315	936	1,177
ATTY GEN-GEN SUPP										
SINGLE AUDIT		22								
INB CREDIT	(7)		(27)	(790)	(27)		(476)	(428)	(15)	(1)
TOTAL PLAN ALLOCATN	74,436	135,022	365,523	70,675	37,915	17,861	130,073	176,813	176,899	145,501
ROLL FORWARD	10,849	50,937	26,191	4,745	(5,051)	(18,258)	(9,248)	(17,374)	3,869	(8,367)
PROPOSED COST	85,285	185,959	391,714	75,420	32,864	(397)	120,825	159,439	180,768	137,134



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

	FEDERAL SURPLUS	RESOURCE RECOVERY	CLRN AUCT	ACCT PROC	COMMUTER VANS	COMPUTER SERVICES	ADDRESS INSERT	MATERIALS TRANSFER	CAPITOL PRKNG	PROC LOCAL	SUR GOVT	MGMT SPEC	ANAL FUND
ADMN-ADMIN MGMT	19,591	2,806		695	2,856	420,436	12,378	15,266	21,224	2,547		7,947	
ADMN-PROPERTY MGMT						2,015	403						
ADMN-INTERTECH GROUP	294				9	22,350			109				390
ADMN-INFOR POLICY OFF	12				5				129				16
ADMN-OPERATIONS MGMT	394	27			8	4,240	94	153	139	27			69
ADM-MATERIALS MGMT	310	2			448	35,173	361	120	1,394				176
FIN-FISC MGMT/ADM													
FIN-BUDGET	1,735	301		205	339	8,649	493	248	1,143	275			427
FIN-ACCOUNTING	3,682	102		272	814	19,429	1,441	443	3,524				618
FIN-OTHER	638	23		28	173	8,942	585	385	702	42			261
EMPLOYEE RELATIONS	1,590	397			121	57,879	1,357	2,206	1,908	397			994
MEDIATION SVCS	4					141		6		1			5
LEGISLATIVE AUDIT													
TREASURER	145	4		11	32	764	57	17	139				24
ATTY GEN-GEN SUPP													
SINGLE AUDIT													
IMB CREDIT	(5)				(2)				(49)				(6)
TOTAL PLAN ALLOCATN	28,390	3,662	1,211		4,803	580,018	17,169	18,844	30,362	3,289			10,921
ROLL FORWARD	7,741	(5,653)			(581)	(10,151)	814	(15,708)	(8,326)	(1,687)			7,640
PROPOSED COST	36,131	(1,991)	1,211		4,222	569,867	17,983	3,136	22,036	1,602			18,561

STATE OF MINNESOTA  
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ALLOCATED COST BY DEPARTMENT

	IISAC	911 EMRGNCY	RISK MGMT	VLNTR SERVICES	ADMIN OTHER	AGRICLTRE	ANIMAL HEALTH	BO BOARD	ARTS	AUDITOR	COMMERCE
ADMN-ADMIN MGMT	40	21,268	4,509	3,441	15,554						
ADMN-PROPERTY MGMT						5,643				403	403
ADMN-INTERTECH GROUP		679			46	26,544	1,961	1,528		4,171	22,053
ADMN-INFOR POLICY OFF		32	49	596	6	1,161	592	6		29	2,264
ADMN-OPERATIONS MGMT		41	13	27	235	14,927	1,201	221		2,391	10,436
ADM-MATERIALS MGMT	125	578	531	57	1,381	93,311	905	10,899		3,892	11,824
FIN-FISC MGMT/ADM											
FIN-BUDGET	142	2,099	463	361	2,156	65,768	3,762	7,899		3,163	37,971
FIN-ACCOUNTING	16	6,832	1,317	350	1,789	70,327	3,482	4,740		6,679	49,246
FIN-OTHER	2	783	147	49	242	19,425	2,017	902		3,624	10,758
EMPLOYEE RELATIONS		596	178	397	397	103,105	7,353	3,180		22,855	46,108
MEDIATION SVCS			1	1		219	17	7		48	111
LEGISLATIVE AUDIT						14,508	7,507	1,674		17,633	1,915
TREASURER	1	269	52	13	70	2,767	137	187		263	1,938
ATTY GEN-GEN SUPP											
SINGLE AUDIT					89	39	5	21			
IMB CREDIT		(12)	(18)	(227)	(2)	(442)	(225)	(2)		(11)	(863)
TOTAL PLAN ALLOCATN	326	33,165	7,242	5,065	21,963	417,302	28,714	31,262		65,740	194,164
ROLL FORWARD	(266)	(99,696)	3,129		(80,513)	(53,689)	4,072	2,749		(6,587)	(100,556)
PROPOSED COST	60	(66,531)	10,371	5,065	(58,550)	363,613	32,786	34,011		59,153	93,608

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	COMMUNIC IMP 80	COMM COLL 80	CORRECTNS	DISABLT COUNCIL	EDUC CENT OFF	EDUC FBLT SCHL	EDUC VO-TECH	GAMING ADM UNIT	GAMBLING CONTROL	GREATER MN CORP
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT		11,285	11,285	403	4,434	807	1,209		807	
ADMN-INTERTECH GROUP	2,397	72,744	49,535	868	30,409	2,138	10,021		151	
ADMN-INFOR POLICY OFF		559	6,574	29	5,402	62	597		138	
ADMN-OPERATIONS MGMT	45	43,944	32,582	792	29,738	2,657	7,204	41	388	
ADM-MATERIALS MGMT	2,113	170,217	149,133	1,194	59,317	8,261	24,657		633	
FIN-FISC MGMT/ADM										
FIN-BUDGET	1,020	57,666	129,224	2,412	100,437	10,351	54,638		1,312	1,685
FIN-ACCOUNTING	1,097	188,911	177,775	2,348	142,055	8,814	33,117		754	107
FIN-OTHER	131	68,460	75,430	487	25,969	5,969	5,450		163	11
EMPLOYEE RELATIONS	199	574,155	438,655	1,987	83,470	38,476	31,202	596	2,584	
MEDIATION SVCS	1	1,090	966	3	188	99	55			
LEGISLATIVE AUDIT		364,349	69,896		127,238	2,862	40,252		1,365	20,408
TREASURER	43	7,433	6,996	93	7,115	347	1,303		30	4
ATTY GEN-GEN SUPP										
SINGLE AUDIT		180	87		6,583	3	673			
IMB CREDIT		(213)	(2,504)	(11)	(2,058)	(23)	(227)		(52)	
TOTAL PLAN ALLOCATN	7,046	1,560,780	1,145,634	10,605	620,297	80,823	211,151	637	9,273	22,215
ROLL FORWARD		(46,055)	11,837	(9,599)	22,531	(281)	55,977			
PROPOSED COST	7,046	1,514,725	1,157,471	1,006	642,828	80,542	267,128	637	8,273	22,215

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ALLOCATED COST BY DEPARTMENT

	MEDICAL HEALTH	NURSING EXAMNR BD	PHARMACY BOARD	DENTISTRY BOARD	CHROPRCTR BOARD	PSYCHOLOGY BOARD	OPTOMETRY BOARD	NURSING HOME BD	SOC WRK & MNTL HLTH	
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT	5,239	807	1,209	403	403	403	403	403	403	1,209
ADMN-INTERTECH GROUP	45,582	773	836	330	379	177	78	57	155	421
ADMN-INFOR POLICY OFF	2,606	6,522	1,487	178	750	60				60
ADMN-OPERATIONS MGMT	13,831	1,123	2,595	96	251	85	52	15	27	69
ADM-MATERIALS MGMT	123,407	2,224	905	134	1,476	1,162	236	176	59	190
FIN-FISC MGMT/ADM										
FIN-BUDGET	105,481	7,961	8,540	3,611	5,093	2,880	2,393	1,277	2,193	2,269
FIN-ACCOUNTING	112,739	5,585	6,021	2,410	3,528	1,859	1,597	755	1,342	1,502
FIN-OTHER	33,173	1,045	1,158	391	493	288	249	115	185	252
EMPLOYEE RELATIONS	181,826	4,571	4,869	1,391	1,391	1,013	755	219	397	994
MEDIATION SVCS	413	8	10	3	2	2	2	1	1	3
LEGISLATIVE AUDIT	22,324									
TREASURER	4,436	219	237	95	139	73	63	30	53	59
ATTY GEN-GEN SUPP										
SINGLE AUDIT	1,867									
IMB CREDIT	(993)	(2,485)	(566)	(68)	(286)	(23)				(23)
TOTAL PLAN ALLOCATN	651,331	28,353	27,301	8,974	13,619	7,979	5,828	3,048	4,815	7,005
ROLL FORWARD	(7,722)	(394)	(1,430)	(3,776)	(136)	(259)	(1,980)	(4,352)	(2,173)	5,249
PROPOSED COST	644,209	27,959	25,871	5,198	13,483	7,720	3,848	(1,304)	2,642	12,254

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ALLOCATED COST BY DEPARTMENT

	SOC LIC	WRK BD	MARR & THER BD	FAM UNLIC HLTH PROV BD	MNTL BOARD	PODIATRY BOARD	VET MED BOARD	HEARING EXAMINER	HIGH ED COORD BD	HIGH ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS
ADMN-ADMIN MGMT												
ADMN-PROPERTY MGMT			403				403	2,015	807		403	1,612
ADMN-INTERTECH GROUP					10	62	4,286	4,012			17,700	9,067
ADMN-INFOR POLICY OFF	21			21		84	30	308			767	488
ADMN-OPERATIONS MGMT	14	14		14		18	1,084	7,223	27		5,672	2,378
ADM-MATERIALS MGMT	349	173		173		60	9,917	14,585	3		11,753	4,520
FIN-FISC MGMT/ADM												
FIN-BUDGET	1,387	1,000		1,460	811	1,596	3,733	26,101	182		13,474	5,259
FIN-ACCOUNTING	838	546		789	405	892	8,810	20,670	47		17,463	3,505
FIN-OTHER	116	80		101	55	127	2,740	7,902	67		5,426	2,164
EMPLOYEE RELATIONS	199	199		199		258	15,401	14,408	397		26,631	13,812
MEDIATION SVCS							15	21	1		59	35
LEGISLATIVE AUDIT							14,046	15,429				484
TREASURER	33	21		31	16	35	347	4,634	2		688	138
ATTY GEN-GEN SUPP												
SINGLE AUDIT								90			2,318	10
IMB CREDIT	(8)			(8)		(32)	(12)	(117)			(292)	(186)
TOTAL PLAN ALLOCATN	2,949	2,436		2,780	1,297	3,503	62,413	116,073	726		102,062	43,286
ROLL FORWARD	2,436	2,232		2,289	(1,869)	(2,668)	6,653	20,040	63		3,776	(23,412)
PROPOSED COST	5,385	4,668		5,069	(572)	835	69,066	136,113	789		105,838	19,874

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

	HUMAN SVC CENT OFF	HUMAN SVCS INST	INDIAN AFFAIRS	INVTMNT BOARD	IRON RNGE RESOURCES	JOBS & TRAINING	LABOR & INDUSTRY	MILITARY AFFAIRS	NATURAL RESOURCES
ADMN-ADMIN MGMT									
ADMN-PROPERTY MGMT	11,285	11,689	403	403	403	29,020	3,627	403	21,362
ADMN-INTERTECH GROUP	63,349	55,688	568	1,523	7,340	145,725	49,862	39,811	126,708
ADMN-INFOR POLICY OFF	390,652	400	2	14	53	31,767	1,135	246	19,574
ADMN-OPERATIONS MGMT	71,373	77,475	115	534	1,699	29,284	14,365	4,959	58,128
ADM-MATERIALS MGMT	117,556	122,140	486	5,279	25,796	235,423	26,375	7,418	263,118
FIN-FISC MGMT/ADM									
FIN-BUDGET	124,133	99,174	2,825	5,652	16,888	89,135	41,305	23,799	277,099
FIN-ACCOUNTING	176,307	136,390	1,364	3,377	25,089	367,454	69,231	29,081	418,702
FIN-OTHER	50,805	221,407	334	970	5,616	96,171	18,091	14,855	153,674
EMPLOYEE RELATIONS	184,725	1,121,736	1,391	4,968	24,603	417,151	70,552	69,518	369,057
MEDIATION SVCS	466	3,078	3	7	46	1,025	160	183	1,315
LEGISLATIVE AUDIT	152,356	124,735	11,954	145,142	34,211	126,838	21,310	8,990	49,622
TREASURER	17,750	5,367	54	133	987	14,460	2,725	1,715	17,252
ATTY GEN-GEN SUPP									
SINGLE AUDIT	40,778	4	2		2	7,861	105	353	623
IMB CREDIT	(148,814)	(152)	(1)	(5)	(20)	(12,101)	(432)	(93)	(7,457)
TOTAL PLAN ALLOCATN	1,258,721	1,979,131	19,500	167,997	142,713	1,579,209	319,011	201,238	1,768,777
ROLL FORWARD	309,196	(158,046)	8,900	2,156	(14,788)	(135,524)	(87,613)	(10,420)	165,594
PROPOSED COST	1,567,917	1,821,085	28,400	170,153	127,925	1,443,685	231,398	190,818	1,934,371

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

	BOXING BOARD	BARBERS BOARD	ELECTRICITY BOARD	ARCH-ENG BOARD	ABSTRACTS BOARD	ACCOUNTNCY BOARD	PEACE OFF BOARD	PARI-MUT RACING	PLANNING	POLLUTN CONTROL
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT			403				1,209		2,015	4,837
ADMN-INTERTECH GROUP	69	82	2,728	155		113	530	1,080	5,458	34,279
ADMN-INFOR POLICY OFF		3	1,386	312		233	3	631	366	630
ADMN-OPERATIONS MGMT	37	182	288	284	16	744	501	150	4,819	10,646
ADM-MATERIALS MGMT	118	526	1,662	191	116	714	1,254	2,703	13,221	50,118
FIN-FISC MGMT/ADM										
FIN-BUDGET	645	1,420	4,754	2,965	382	2,229	1,430	5,859	12,808	59,280
FIN-ACCOUNTING	545	1,686	5,989	3,760	160	2,879	3,248	4,107	13,960	51,454
FIN-OTHER	104	225	1,093	535	16	398	517	669	4,316	22,617
EMPLOYEE RELATIONS	298	497	4,174	1,291		994	2,186	1,888	22,457	133,811
MEDIATION SVCS	1	1	8	3		2		5	54	297
LEGISLATIVE AUDIT			12,483					19,483	3,324	
TREASURER	21	66	236	148	6	113	128	161	550	2,025
ATTY GEN-GEN SUPP										
SINGLE AUDIT							1		327	502
IMB CREDIT		(1)	(528)	(119)		(89)	(1)	(240)	(139)	(240)
TOTAL PLAN ALLOCATN	1,838	4,687	34,676	9,525	696	8,330	11,006	36,496	83,536	370,256
ROLL FORWARD	(1,542)	(3,352)	8,270	(3,628)	(1,681)	(2,552)	(335)	16,327	469	25,127
PROPOSED COST	296	1,335	42,946	5,897	(985)	5,778	10,671	52,823	84,005	395,383

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

	PUB EMP RET ASSN	PUBLIC SAFETY	PUBLIC SERVICE	PUBLIC UTIL COMM	REVENUE	SECRTY OF STATE	STATE LOTTERY	STATE RETRMNT	STATE UNIV SYS	TEACHRS RETRMNT
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT	1,612	40,306	2,822	807	12,897	2,419			13,704	807
ADMN-INTERTECH GROUP	2,514	106,291	8,190	1,368	81,376	15,335		607	189,930	2,665
ADMN-INFOR POLICY OFF	70	197,166	448	39	285,153	3,226		9,367	785	2,364
ADMN-OPERATIONS MGMT	19,696	145,674	3,490	981	97,927	6,230		4,922	72,702	10,209
ADM-MATERIALS MGMT	5,836	147,538	23,661	1,799	55,522	4,413		700	257,792	1,981
FIN-FISC MGMT/ADM										
FIN-BUDGET	8,373	166,583	15,351	3,359	78,925	8,480	4	7,878	59,567	4,178
FIN-ACCOUNTING	7,565	654,214	15,312	3,528	73,839	19,865	7	6,603	212,345	3,993
FIN-OTHER	2,528	120,140	5,304	1,370	38,919	4,226	1	1,790	118,686	1,709
EMPLOYEE RELATIONS	14,111	353,138	28,181	7,750	232,564	12,223		7,870	981,866	11,527
MEDIATION SVCS	32	871	65	14	577	26		17	2,137	22
LEGISLATIVE AUDIT	39,274	52,935	66	110	129,754	26,801		53,782	87,222	40,396
TREASURER	12,347	26,182	603	139	106,137	781		9,107	8,356	7,689
ATTY GEN-GEN SUPP										
SINGLE AUDIT		447	16						179	
IMB CREDIT	(27)	(75,108)	(171)	(15)	(108,626)	(1,229)		(3,568)	(299)	(901)
TOTAL PLAN ALLOCATN	113,931	1,936,377	103,338	21,249	1,084,964	102,796	12	99,075	2,004,972	86,639
ROLL FORWARD	(6,005)	28,794	13,323	(133)	184,252	28,086		12,630	(289,632)	3,713
PROPOSED COST	107,926	1,965,171	116,661	21,116	1,269,216	130,882	12	111,705	1,715,340	90,352



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

	TRADE & ECON DEV	TRANSPRTN	REG 80	VETERANS AFFAIRS	WASTE MGMT 80	WRKRS COMP COURT	ZOO	OTHER	TOTAL
ADMN-ADMIN MGMT									1,417,488
ADMN-PROPERTY MGMT	5,239	14,107		1,612	1,209	2,015	4,434	21,768	295,444
ADMN-INTERTECH GROUP	22,268	151,551	355	5,832	3,262	270	5,488	125,690	1,603,694
ADMN-INFOR POLICY OFF	835	76,244		61	27		29	3,122	1,062,632
ADMN-OPERATIONS MGMT	31,743	80,463	384	8,201	1,102	432	2,155	23,343	982,657
ADM-MATERIALS MGMT	69,302	448,362	130	10,562	2,153	332	6,772	91,302	2,871,687
FIN-FISC MGMT/ADM									0
FIN-BUDGET	45,679	129,893	369	32,224	2,576	516	22,702	99,455	2,193,681
FIN-ACCOUNTING	50,716	317,448	514	41,944	3,280	771	33,842	108,491	3,945,536
FIN-OTHER	13,045	191,656	288	19,311	897	464	8,730	26,557	1,463,424
EMPLOYEE RELATIONS	48,035	947,385	1,888	109,605	9,937	4,172	31,202	147,028	7,136,883
MEDIATION SVCS	120	2,697	3	273		2	108	39	17,349
LEGISLATIVE AUDIT	51,680	121,085		60,441	41,057		308	350,801	2,488,048
TREASURER	1,995	12,492	20	1,650	130	31	1,331	6,015	306,607
ATTY GEN-GEN SUPP								5,775,811	5,775,811
SINGLE AUDIT	754	12,644		134				258	76,977
IMB CREDIT	(318)	(29,045)		(23)	(11)		(11)	(1,191)	(404,797)
TOTAL PLAN ALLOCATN	341,093	2,476,982	3,951	291,827	65,619	9,205	117,090	6,778,489	31,233,121
ROLL FORWARD	27,054	(79,134)	(1,543)	50,772	24,141	(3,834)	(26,064)	3,032,753	2,823,733
PROPOSED COST	368,147	2,397,848	2,408	342,599	89,760	5,371	91,026	9,811,242	34,056,854

## 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 INFOR POL	6.6 ADMN OPER MGMT	7.6 ADMN MTLS MGMT	8.5 FINANCE FIS MGT/ADM
DEPARTMENTS								
EQUIPMENT USE CHG	(371,281)							
ADMN-ADMN MGMT	14,575	(2,329,472)						
ADMN-PROPERTY MGMT	20,626	52,499	(1,966,233)					
ADMN-INTERTECH GROUP	63,438	49,846	1,587	(1,813,635)				
ADMN-INFOR POLICY OFF	7,227	31,487	1,190	1,743	(1,394,758)			
ADMN-OPERATIONS MGMT	6,455	156,240	3,571	750	66	(1,431,885)		
ADMN-MATERIALS MGMT	7,991	77,396	1,587	12,087	16,821	3,439	(3,080,322)	
FIN-FISC MGMT/ADM	43,801		1,190	34,999	85,845	13,399	5,370	(1,428,739)
FIN-BUDGET								373,670
FIN-ACCOUNTING								571,496
FIN-OTHER								329,709
EMPLOYEE RELATIONS	83,953		794	8,816	32,950	7,316	13,216	
MEDIATION SVCS	11,681			1,881	2,926	1,244	2,652	
LEGISLATIVE AUDIT	26,608		397	3,792	3,031	1,350	2,315	
TREASURER	15,670		397	4,158	1	252	875	
ATTY GEN-GEN SUPP	69,256		10,317	41,926	706	9,319	12,407	
SINGLE AUDIT								
IMB CREDIT								
ADMN-ADMIN MGMT		76,504	3,174	3,526	1,137	1,001	3,018	
ADMN-PROPERTY MGMT			1,984	1,972	105	738	4,304	
ADMN-INTERTECH GROUP				11,024	1,363	620	1,348	
ADMN-INFOR POLICY OFF					377	382	2,357	
ADMN-OPERATIONS MGMT						929	3,215	
ADMN-MATERIALS MGMT							3,069	
FIN-FISC MGMT/ADM								153,864
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
TREASURER								
ATTY GEN-GEN SUPP								
SINGLE AUDIT								
ADMINISTRATION								
BLDG CODE & CNST CRD		51,342	397	1,608	19	662	808	
BUILDING FUND		48,043		92			66,857	
PLANT MANAGEMENT		223,165	21,427	2,658	70	2,262	16,276	
STATE REG-DOCUMNTS		38,004	397	1,236	2,050	4,486	3,723	
MICROGRAPHICS		24,200	397	166	71	249	1,551	
ELECT EQUIP RENT		8,077	794	74		49	3,932	
TELECOMMUNICATIONS		74,488	397	8	1,235	132	699	
MOTOR POOL		92,152	397	440	1,111	344	18,128	
STATE PRINTER		108,142	1,984	720	40	713	2,773	

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	4.6 ADMN INTERTECH	5.5 ADMN INFOR POL	6.6 ADMN OPER MGMT	7.6 ADMN MTLS MGMT	8.5 FINANCE FIS MGT/ADM
CENTRAL STORES		82,020	397	180	2	272	5,019	
FEDERAL SURPLUS		16,958		289	12	377	308	
RESOURCE RECOVERY		2,422				26	2	
CLRNG ACCT- AUCT PR		604						
COMMUTER VAN		2,476		9	5	8	445	
COMPUTER SERVICES		363,013	1,984	21,951		4,058	34,871	
ADDRESS & INSERT		10,700	397			90	358	
MATERIALS TRANSFER		13,177				146	119	
CAPITOL PARKING		18,364		107	128	133	1,382	
PROC SUR-LOCAL GOVT		2,197				26		
MGMT ANALYSIS-SPEC FD		6,865		383	16	66	175	
IISAC		35					124	
911 EMERGENCY		18,452		667	32	39	573	
RISK MGMT		3,911			48	12	527	
VOLUNTEER SERVICES		2,973			589	26	57	
OTHER		13,340		45	6	225	1,370	
AGRICULTURE			5,555	26,069	1,148	14,286	92,511	
ANIMAL HEALTH BOARD				1,926	535	1,149	898	
ARTS BOARD				1,501	6	212	10,806	
AUDITOR			397	4,096	29	2,862	3,859	
COMMERCE			397	21,658	2,239	9,988	11,722	
COMMUN IMPAIRED BD				2,354		43	2,095	
COMMUNITY COLLEGE BD			11,110	71,443	553	42,056	168,758	
CORRECTIONS			11,110	48,650	6,501	31,182	147,854	
DISABILITY COUNCIL			397	852	29	758	1,184	
EDUCATION-CENT OFF			4,365	29,865	5,342	28,460	58,808	
EDUCATN-FARIBLT SCHLS			794	2,100	61	2,543	8,190	
EDUCATION-VO-TECH			1,190	9,842	590	6,894	24,445	
GAMING-ADMIN UNIT						39		
GAMBLING CONTROL			794	148	136	371	628	
GREATER MN CORP								
HEALTH			5,158	44,767	2,577	13,236	122,349	
HEALTH LIC BDS								
MEDICAL EXAMINERS			794	759	6,450	1,074	2,205	
NURSING			1,190	821	1,470	2,484	898	
PHARMACY			397	324	176	92	133	
DENTISTRY			397	372	742	240	1,464	
CHIROPRACTORS			397	174	59	81	1,152	
PSYCHOLOGY			397	77		50	234	
OPTOMETRY			397	56		14	175	
NURSING HOME ADM			397	152		26	59	
SOC WK & MNTL HLTH			1190	413	59	66	189	
SOC WK LICENSE BD					21	13	346	
MARR & FAM THERAPY BD			397			13	172	
UNLIC MNTL HLTH PROV BD					21	13	172	
PODIATRY				10				
VETRNRY MEDICINE			397	61	83	17	60	
HEARING EXAMINER			1,984	4,209	30	1,037	9,832	



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-INFOR POLICY OFF								
ADMN-OPERATIONS MGMT								
ADMN-MATERIALS MGMT								
FIN-FISC MGMT/ADM								
FIN-BUDGET	(2,813,315)							
FIN-ACCOUNTING		(4,291,430)						
FIN-OTHER			(2,214,703)					
EMPLOYEE RELATIONS	28,541	86,754	12,429	(16,984,080)				
MEDIATION SVCS	1,798	2,450	724	4,928	(1,717,267)			
LEGISLATIVE AUDIT	2,262	2,796	1,836	14,194		(3,859,534)		
TREASURER	1,562	4,152	665	2,366	4	50,965	(705,809)	
ATTY GEN-GEN SUPP	17,344	29,591	11,486	68,032	52	25,060	1,184	(20,844,850)
SINGLE AUDIT								
INB CREDIT								
ADMN-ADMIN MGMT	4,421	4,359	1,548	8,674	17	111,469	174	133,618
ADMN-PROPERTY MGMT	2,793	2,642	981	6,358	19		106	
ADMN-INTERTECH GROUP	1,132	1,954	1,033	5,520	3		118	
ADMN-INFOR POLICY OFF	1,500	1,201	505	4,258	7		48	
ADMN-OPERATIONS MGMT	5,618	20,012	2,647	4,830	13		801	
ADMN-MATERIALS MGMT	1,427	1,983	1,603	11,680	24		79	
FIN-FISC MGMT/ADM	12,330	41,211	8,240	25,628	41	66,129	1,650	6,614
FIN-BUDGET								
FIN-ACCOUNTING						30,675		
FIN-OTHER						85,587		
EMPLOYEE RELATIONS				33,415	18	65,100	3,472	40,678
MEDIATION SVCS						18,123	98	2,610
LEGISLATIVE AUDIT						48,681	112	2,479
TREASURER							166	12,529
ATTY GEN-GEN SUPP								6,026,590
SINGLE AUDIT								
ADMINISTRATION								
BLDG CODE & CNST CRD	1,239	2,845	831	5,914	11		114	
BUILDING FUND	2,239	7,434	983				298	
PLANT MANAGEMENT	5,445	16,323	6,485	33,306	79		653	
STATE REG-DOCUMNTS	2,317	7,203	1,228	3,844	11		288	
MICROGRAPHICS	832	2,286	656	3,399	7		92	
ELECT EQUIP RENT	589	1,838	323	690			74	
TELECOMMUNICATIONS	7,085	27,568	2,938	1,977			1,103	
MOTOR POOL	8,231	32,206	3,613	3,231	8		1,289	
STATE PRINTER	5,941	22,940	4,400	9,930	33		918	

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	7,396	28,827	3,208	2,809	5		1,154	
FEDERAL SURPLUS	1,680	3,549	594	1,577	4		142	
RESOURCE RECOVERY	292	98	21	394			4	
CLRNG ACCT- AUCT PR	199	262	26				11	
COMMUTER VAN	328	784	161	120			31	
COMPUTER SERVICES	8,375	18,725	3,335	57,412	139		749	
ADDRESS & INSERT	477	1,389	545	1,346			56	
MATERIALS TRANSFER	240	427	359	2,188	6		17	
CAPITOL PARKING	1,106	3,396	654	1,893			136	
PROC SUR-LOCAL GOVT	267		39	394	1			
MGMT ANALYSIS-SPEC F	414	596	244	986	5		24	
IISAC	138	15	2				1	
911 EMERGENCY	2,030	6,584	730	591			264	
RISK MGMT	448	1,269	137	177	1		51	
VOLUNTEER SERVICES	350	337	46	394	1		13	
OTHER	2,093	1,724	225	394			69	
AGRICULTURE	64,587	67,778	18,106	102,274	216	14,286	2,713	
ANIMAL HEALTH BOARD	3,689	3,356	1,881	7,294	17	7,392	134	
ARTS BOARD	7,723	4,568	841	3,154	7	1,648	183	
AUDITOR	3,063	6,437	3,378	22,671	47	17,364	258	
COMMERCE	37,428	47,461	10,027	45,736	110	1,886	1,900	
COMMUN IMPAIRED BD	1,003	1,057	122	197	1		42	
COMMUNITY COLLEGE BD	55,695	182,064	63,815	569,527	1,077	358,935	7,287	
CORRECTIONS	124,957	171,332	70,314	435,119	955	68,828	6,858	
DISABILITY COUNCIL	2,360	2,263	453	1,971	3		91	
EDUCATION-CENT OFF	97,241	136,906	24,204	82,797	186	125,342	6,975	
EDUCATN-FARIBLT SCHLS	10,032	8,495	5,565	38,166	98	2,818	340	
EDUCATION-VO-TECH	53,679	31,317	6,011	30,950	54	39,642	1,277	
GAMING-ADMIN UNIT				591				
GAMBLING CONTROL	1,282	727	152	2,563		1,344	29	
GREATER MN CORP	1,636	103	10			20,096	4	
HEALTH	102,089	108,653	30,922	180,360	408	22,002	4,349	
HEALTH LIC BDS								
MEDICAL EXAMINERS	7,898	5,383	974	4,534	8		215	
NURSING	8,474	5,803	1,080	4,830	10		232	
PHARMACY	3,579	2,323	364	1,380	3		93	
DENTISTRY	5,052	3,400	459	1,380	2		136	
CHIROPRACTORS	2,852	1,792	268	1,005	2		72	
PSYCHOLOGY	2,372	1,539	232	749	2		62	
OPTOMETRY	1,263	728	107	217	1		29	
NURSING HOME ADM	2,170	1,293	173	394	1		52	
SOC WK & MNTL HLTH	2,248	1,448	234	986	3		58	
SOC WK LICENSE BD	1,372	808	108	197			32	
MARR & FAM THERAPY B	987	526	74	197			21	
UNLIC MNTL HLTH PROV	1,441	760	94	197			30	
PODIATRY	800	390	51				16	
VETRNRY MEDICINE	1,577	860	119	256			34	
HEARING EXAMINER	3,631	8,491	2,554	15,278	15	13,831	340	



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

	17.5 STATE AUD	H-3 IMB	18.6 ADMN	19.5 ADMN	20.6 ADMN	21.5 ADMN	22.6 ADMN	23.6 ADMN	24.5 FINANCE
	SINGLE AUD	CREDIT	ADMN MGMT	PROP MGMT	INTERTECH	INFOR POL	OPER MGMT	MTLS MGMT	FIS MGT/ADM
DEPARTMENTS									
EQUIPMENT USE CHG									
ADMN-ADMN MGMT									
ADMN-PROPERTY MGMT									
ADMN-INTERTECH GROUP									
ADMN-INFOR 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	(77,000)								
IMB CREDIT		460,850							
ADMN-ADMIN MGMT		(457)	(352,233)						
ADMN-PROPERTY MGMT		(91)	8,495	(30,536)					
ADMN-INTERTECH GROUP		(525)	8,089	25	(32,704)				
ADMN-INFOR POLICY OFF		(145)	5,075	19	31	(15,615)			
ADMN-OPERATIONS MGMT		(26)	25,927	56	14	1	(64,037)		
ADMN-MATERIALS MGMT		(6,480)	12,501	25	220	189	154	(26,474)	
FIN-FISC MGMT/ADM		(33,069)		19	637	964	602	47	(284,907)
FIN-BUDGET									83,507
FIN-ACCOUNTING									127,717
FIN-OTHER									73,683
EMPLOYEE RELATIONS		(12,693)		13	161	370	328	114	
MEDIATION SVCS		(1,127)			34	33	56	23	
LEGISLATIVE AUDIT		(1,168)		6	70	34	60	20	
TREASURER				6	76		11	8	
ATTY GEN-GEN SUPP	23	(272)		163	764	8	419	108	
SINGLE AUDIT									
ADMINISTRATION									
BLDG CODE & CNST CRD		(7)	8,322	6	29		30	7	
BUILDING FUND	22		8,041		2			578	
PLANT MANAGEMENT		(27)	35,214	338	48	1	102	141	
STATE REG-DOCUmnts		(790)	5,916	6	23	23	202	32	
MICROGRAPHICS		(27)	3,809	6	3	1	11	14	
ELECT EQUIP RENT			1,252	13	1		2	34	
TELECOMMUNICATIONS		(476)	11,350	6		14	6	6	
MOTOR POOL		(428)	14,077	6	8	12	16	157	
STATE PRINTER		(15)	16,790	31	13		32	24	



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

	17.5 STATE AUD SINGLE AUD	4-B IMB CREDIT	18.6 ADMN ADMN MGMT	19.5 ADMN PROP MGMT	20.6 ADMN INTERTECH	21.5 ADMN INFOR POL	22.6 ADMN OPER MGMT	23.6 ADMN MTLS MGMT	24.5 FINANCE FIS MGT/ADM
DEPARTMENTS									
CENTRAL STORES		(1)	12,526	6	3		12	43	
FEDERAL SURPLUS		(5)	2,333		5		17	2	
RESOURCE RECOVERY			384				1		
CLRNG ACCT- AUCT PR			31						
COMMUTER VAN		(2)	380					3	
COMPUTER SERVICES			57,423	31	399		182	302	
ADDRESS & INSERT			1,678	6			4	3	
MATERIALS TRANSFER			2,089				7	1	
CAPITOL PARKING		(49)	2,860		2	1	6	12	
PROC SUR-LOCAL GOVT			350				1		
MGMT ANALYSIS-SPEC F		(6)	1,082		7		3	1	
IISAC			5					1	
911 EMERGENCY		(12)	2,316		12		2	5	
RISK MGMT		(18)	598			1	1	4	
VOLUNTEER SERVICES		(227)	468			7	1		
OTHER	89	(2)	2,214		1		10	11	
AGRICULTURE	39	(442)		88	475	13	641	800	
ANIMAL HEALTH BOARD	5	(225)			35		52	7	
ARTS BOARD	21	(2)			27		9	93	
AUDITOR		(11)		6	75		129	33	
COMMERCE		(863)		6	395	15	448	102	
COMMUN IMPAIRED BD					43		2	18	
COMMUNITY COLLEGE BD	180	(213)		175	1,301	6	1,888	1,459	
CORRECTIONS	87	(2,504)		175	885	73	1,400	1,279	
DISABILITY COUNCIL		(11)		6	16		34	10	
EDUCATION-CENT OFF	6,583	(2,058)		69	544	60	1,278	509	
EDUCATN-FARIBLT SCHLS	3	(23)		13	38	1	114	71	
EDUCATION-VO-TECH	673	(227)		19	179	7	310	212	
GAMING-ADMIN UNIT							2		
GAMBLING CONTROL		(52)		13	3	2	17	5	
GREATER MN CORP									
HEALTH	1,867	(993)		81	815	29	595	1,058	
HEALTH LIC BDS									
MEDICAL EXAMINERS		(2,485)		13	14	72	49	19	
NURSING		(566)		19	15	17	111	7	
PHARMACY		(68)		6	6	2	4	1	
DENTISTRY		(286)		6	7	8	11	12	
CHIROPRACTORS		(23)		6	3	1	4	10	
PSYCHOLOGY				6	1		2	2	
OPTOMETRY				6	1		1	1	
NURSING HOME ADM				6	3		1		
SOC WK & MNTL HLTH		(23)		19	8	1	3	1	
SOC WK LICENSE BD		(8)					1	3	
MARR & FAM THERAPY B				6			1	1	
UNLIC MNTL HLTH PROV		(8)					1	1	
PODIATRY									
VETRNRY MEDICINE		(32)		6	1	1	1		
HEARING EXAMINER		(12)		31	77		47	85	



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 MEDIATION SERVICES	30.6 LEGIS AUDITOR	31.5 TREASURER	32.5 ATTORNEY GENERAL	TOTAL
DEPARTMENTS									
EQUIPMENT USE CHG									(371,281)
ADMN-ADMN MGMT									(2,314,897)
ADMN-PROPERTY MGMT									(1,893,108)
ADMN-INTERTECH GROUP									(1,698,764)
ADMN-INFOR POLICY OFF									(1,353,111)
ADMN-OPERATIONS MGMT									(1,264,803)
ADMN-MATERIALS MGMT									(2,960,501)
FIN-FISC MGMT/ADM									(1,244,135)
FIN-BUDGET									(2,439,645)
FIN-ACCOUNTING									(3,719,934)
FIN-OTHER									(1,884,994)
EMPLOYEE RELATIONS									(16,709,311)
MEDIATION SVCS									(1,686,983)
LEGISLATIVE AUDIT									(3,800,953)
TREASURER									(624,742)
ATTY GEN-GEN SUPP									(20,548,170)
SINGLE AUDIT									(77,000)
IMB CREDIT									460,850
ADMN-ADMIN MGMT									0
ADMN-PROPERTY MGMT									0
ADMN-INTERTECH GROUP									0
ADMN-INFOR POLICY OFF									0
ADMN-OPERATIONS MGMT									0
ADMN-MATERIALS MGMT									0
FIN-FISC MGMT/ADM									0
FIN-BUDGET	(83,507)								0
FIN-ACCOUNTING		(158,392)							0
FIN-OTHER			(159,270)						0
EMPLOYEE RELATIONS	964	3,263	908	(136,111)					0
MEDIATION SVCS	33	92	53	40	(20,068)				0
LEGISLATIVE AUDIT	44	105	133	115		(50,691)			0
TREASURER	52	156	48	19		791	(13,862)		0
ATTY GEN-GEN SUPP	558	1,113	836	553	1	389	24	(6,031,277)	0
SINGLE AUDIT									0
ADMINISTRATION									
BLDG CODE & CNST CRD	41	107	61	48			2		74,436
BUILDING FUND	76	280	71				6		135,022
PLANT MANAGEMENT	186	614	472	271	1		13		365,523
STATE REG-DOCUMNTS	78	271	90	31			6		70,675
MICROGRAPHICS	28	86	48	28			2		37,915
ELECT EQUIP RENT	20	69	23	6			1		17,861
TELECOMMUNICATIONS	247	1,037	215	16			22		130,073
MOTOR POOL	287	1,211	265	26			26		176,813
STATE PRINTER	207	863	321	81			18		176,899

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 MEDIATION SERVICES	30.6 LEGIS AUDITOR	31.5 TREASURER	32.5 ATTORNEY GENERAL	TOTAL
CENTRAL STORES	258	1,084	235	23			23		145,501
FEDERAL SURPLUS	55	133	44	13			3		28,390
RESOURCE RECOVERY	9	4	2	3					3,662
CLRNG ACCT- AUCT PR	6	10	2						1,211
COMMUTER VAN	11	30	12	1			1		4,803
COMPUTER SERVICES	274	704	607	467	2		15		580,018
ADDRESS & INSERT	16	52	40	11			1		17,169
MATERIALS TRANSFER	8	16	26	18					18,844
CAPITOL PARKING	37	128	48	15			3		30,362
PROC SUR-LOCAL GOVT	8		3	3					3,289
MGMT ANALYSIS-SPEC F	13	22	17	8					10,921
IISAC	4	1							326
911 EMERGENCY	69	248	53	5			5		33,165
RISK MGMT	15	48	10	1			1		7,242
VOLUNTEER SERVICES	11	13	3	3					5,065
OTHER	63	65	17	3			1		21,963
AGRICULTURE	1,181	2,549	1,319	831	3	222	54		417,302
ANIMAL HEALTH BOARD	73	126	136	59		115	3		28,714
ARTS BOARD	176	172	61	26		23	4		31,262
AUDITOR	100	242	246	184	1	289	5		65,740
COMMERCE	543	1,785	731	372	1	23	38		194,164
COMMUN IMPAIRED BD	17	40	9	2			1		7,046
COMMUNITY COLLEGE BD	1,971	6,847	4,645	4,628	13	5,414	146		1,560,780
CORRECTIONS	4,267	6,443	5,116	3,536	11	1,068	138		1,145,634
DISABILITY COUNCIL	52	85	34	16			2		10,605
EDUCATION-CENT OFF	3,196	5,149	1,765	673	2	1,896	140		620,297
EDUCATN-FARIBLT SCHLS	319	319	404	310	1	44	7		80,823
EDUCATION-VO-TECH	959	1,200	439	252	1	610	26		211,151
GAMING-ADMIN UNIT				5					637
GAMBLING CONTROL	30	27	11	21		21	1		8,273
GREATER MN CORP	49	4	1			312			22,215
HEALTH	3,392	4,086	2,251	1,466	5	322	87		651,931
HEALTH LIC BDS									
MEDICAL EXAMINERS	63	202	71	37			4		28,353
NURSING	66	218	78	39			5		27,301
PHARMACY	32	87	27	11			2		8,974
DENTISTRY	41	128	34	11			3		13,619
CHIROPRACTORS	28	67	20	8			1		7,979
PSYCHOLOGY	21	58	17	6			1		5,828
OPTOMETRY	14	27	8	2			1		3,048
NURSING HOME ADM	23	49	12	3			1		4,815
SOC WK & MNTL HLTH	21	54	18	8			1		7,005
SOC WK LICENSE BD	15	30	8	2			1		2,949
MARR & FAM THERAPY B	13	20	6	2					2,436
UNLIC MNTL HLTH PROV	19	29	7	2			1		2,780
PODIATRY	11	15	4						1,297
VETRNRY MEDICINE	19	32	8	2			1		3,503
HEARING EXAMINER	102	319	186	124		215	7		62,413



STATE OF MINNESOTA  
SUMMARY OF ALLOCATION BASIS  
F.Y. 91 BUDGET PLAN

DEPARTMENT	BASIS OF ALLOCATION
Equipment Use Charge	
1.4 Equipment Use Charge	Cost of equipment inventory (6-30-89)
ADMINISTRATION - ADMINISTRATIVE MANAGEMENT	
2.4 Commissioner and Personnel	Authorized positions F.Y. 1991
2.5 Fiscal	Accounting transactions processed in F.Y. 1989
ADMINISTRATION - PROPERTY MANAGEMENT	
3.4 Leasing	Number of leases processed in F.Y. 1989
ADMINISTRATION - INTERTECHNOLOGIES GROUP	
4.4 Records Management	Cubic feet of records maintained
4.5 Telecommunications	Telephone charges (Obj. Code 202) in F.Y. 1989
ADMINISTRATION - INFORMATION POLICY OFFICE	
5.4 Statewide Systems	F.Y. 1989 Computer services usage
ADMINISTRATION - OPERATIONS MANAGEMENT	
6.4 Central Mail	Postage revolving fund charges F.Y. 1989
6.5 Employee Assistance	Authorized positions F.Y. 1991
ADMINISTRATION - MATERIALS MANAGEMENT	
7.4 Inventory Management	Number of items in inventory 6-30-89
7.5 Procurement	Encumbrance transactions (A44) in F.Y. 1989
FINANCE - FISCAL MGMT AND ADMIN	
8.4 Department - Administration	Authorized positions in F.Y. 1991
FINANCE - BUDGET	
9.4 Budget Control	Accounting transaction F.Y. 1989
9.5 Budget Support	Number of allotment accounts in state accounting system

STATE OF MINNESOTA  
SUMMARY OF ALLOCATION BASIS  
F.Y. 91 BUDGET PLAN

DEPARTMENT	BASIS OF ALLOCATION
FINANCE - ACCOUNTING	
10.4 Accounting Services	Accounting Transactions F.Y. 1989
FINANCE - OTHER	
11.4 Financial Reporting	Accounting Transactions F.Y. 1989
11.5 Central Payroll	Payroll Transactions F.Y. 1989
11.6 Single Audit	Federal Cash Receipts Fiscal Year 1989
EMPLOYEE RELATIONS	
12.4 Personnel Administration	Authorized positions in F.Y. 1991
MEDIATION SERVICES	
13.4 State Agencies	Positions in Bargaining Units in F.Y. 1989
LEGISLATIVE AUDITOR	
14.4 Finance Audits	Actual Hours of Service F.Y. 1989
14.5 Single Audit	Actual Hours of Service F.Y. 1989
TREASURER	
15.4 Treasurer	Accounting Transactions and Subsystem Warrants F.Y. 1989
ATTORNEY GENERAL - GENERAL SUPPORT	
16.4 Legal Services	Actual Hours of Service F.Y. 1989
STATE AUDITOR - SINGLE AUDIT	
17.4 Single Audit	Federal Cash Receipts Fiscal Year 1989
SUMBUDP.90	

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, 1989. 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 1991

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

COSTS TO BE ALLOCATED

EXPENDITURES PER 1989 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

EQUIPMENT USE CHARGE	371,281	
TOTAL DEPARTMENTAL COST ADJUSTMENTS		371,281
TOTAL TO BE ALLOCATED		371,281

SCHEDULE 1.3  
BUDGET 1991

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	371,281		371,281
COST BY FUNCTION	371,281		371,281
REALLOCATE ADMIN	0		
ALLOCABLE COSTS	371,281		371,281
DISALLOWED			
NET ALLOCATED	371,281		371,281

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

SCHEDULE 1.4  
BUDGET 1991

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	218,621	3.93%	14,575
PROPERTY MANAGEMENT	309,371	5.56%	20,626
INTERTECHNOLOGIES GROUP	951,523	17.09%	63,438
INFORMATION POLICY OFF	108,402	1.95%	7,227
OPERATIONS MANAGEMENT	96,815	1.74%	6,455
MATERIALS MANAGEMENT	119,860	2.15%	7,991
FINANCE	656,976	11.80%	43,801
EMPLOYEE RELATIONS	1,259,231	22.61%	83,953
MEDIATION SVCS	175,206	3.15%	11,681
LEGISLATIVE AUDIT	399,103	7.17%	26,608
TREASURER	235,038	4.22%	15,670
ATTORNEY GENERAL	1,038,784	18.65%	69,256
SUB-TOTAL	5,568,930	100.00%	371,281
DIRECT BILLED			
TOTAL	5,568,930	100.00%	371,281

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY(6-30-89)  
SOURCE: FIXED ASSET SUMMARY

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

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

The Administrative Management Division includes the Office of the Commissioner, department personnel, department fiscal services and Management Analysis. Costs of the department's personnel and commissioner's office have been allocated to units within the department based on agency authorized employees for F.Y. 1991.

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 1989 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 1991

STATE OF MINNESOTA  
ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1991 4,943,097

DEDUCTIONS:

EQUIPMENT (2,000)  
GRANTS (2,626,200)

TOTAL DEDUCTIONS (2,628,200)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE 14,575

TOTAL ALLOCATED ADDITIONS 14,575

TOTAL TO BE ALLOCATED 2,329,472

SCHEDULE 2.3  
BUDGET 1991

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

FISCAL YEAR ENDED JUNE 30, 1991

	TOTAL	GENERAL ADMIN	COMMR & PERSONL	FISCAL	MGMT ANALYSIS	OTHER
WAGES & BENEFITS						
SALARIES & WAGES	1,974,797		791,571	655,475	436,116	91,635
OTHER EQUIPMENT & COST						
SERVICES	319,050		166,500	33,600	51,200	67,750
SUPPLIES	21,050		7,000	5,000	6,800	2,250
EQUIPMENT	2,000	2,000				
GRANTS	2,626,200					2,626,200
DEPARTMENTAL EXPENDITURES	4,943,097	2,000	965,071	694,075	494,116	2,787,835
COST ADJUSTMENTS						
DEDUCTIONS	(2,628,200)	(2,000)	0	0	0	(2,626,200)
ADDITIONS	14,575	14,575				
COST BY FUNCTION	2,329,472	14,575	965,071	694,075	494,116	161,635
REALLOCATE ADMINISTRATION		(14,575)	6,076	4,370	3,111	1,018
ALLOCABLE COSTS	2,329,472	0	971,147	698,445	497,227	162,653
DISALLOWED	(659,880)				(497,227)	(162,653)
NET ALLOWED	1,669,592		971,147	698,445	0	0

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-COMMR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
ADMINISTRATIVE MGMT	44.00	4.98%	48,332
PROPERTY MANAGEMENT	32.25	3.65%	35,425
INTERTECHNOLOGS GRP	28.00	3.17%	30,757
INFORMATN POLICY OFF	21.60	2.44%	23,727
OPERATIONS MGMT	24.50	2.77%	26,912
MATERIALS MANAGEMENT	59.25	6.70%	65,084
BLDG CODE & CNST ORD	30.00	3.39%	32,954
BUILDING FUND	0.00	0.00%	0
PLANT MANAGEMENT	168.95	19.11%	185,585
STATE REGISTER & DOC	19.50	2.21%	21,420
MICROGRAPHICS	17.24	1.95%	18,937
ELECTRNC EQUIP RNTL	3.50	0.40%	3,845
TELECOMMUNICATIONS	10.03	1.13%	11,018
MOTOR POOL	16.39	1.85%	18,004
STATE PRINTER	50.37	5.70%	55,329
CENTRAL STORES	14.25	1.61%	15,653
FEDERAL SURPLUS	8.00	0.90%	8,788
RESOURCE RECOVERY	2.00	0.23%	2,197
CLRG ACCT-AUCT PROC	0.00	0.00%	0
COMMUTER VANS	0.61	0.07%	670
COMPUTER SERVICES	291.23	32.94%	319,904
ADDRESSING & INSERT	6.83	0.77%	7,502
MATERIALS TRANSFER	11.10	1.26%	12,193
CAPITOL PARKING	9.60	1.09%	10,545
PROC SUR-LOCAL GOVT	2.00	0.23%	2,197
MGMT ANAL-SP FD	5.00	0.57%	5,492
IISAC	0.00	0.00%	0
911 EMERGENCY	3.00	0.34%	3,295
RISK MANAGEMENT	0.90	0.10%	989
VOLUNTEER SERVICES	2.00	0.23%	2,197
OTHER	2.00	0.23%	2,196
SUB-TOTAL	884.10	100.00%	971,147
DIRECT BILLED			
TOTAL	884.10	100.00%	971,147

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1991  
SOURCE: LAWS OF 1989

SCHEDULE 2.5  
BUDGET 1991

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ADMINISTRATIVE MGMT	3,173	9.65%	28,172
PROPERTY MGMT	1,923	5.85%	17,074
INTERTECHNOLOGY GRP	2,150	6.54%	19,089
INFORMTN POLICY OFF	874	2.66%	7,760
OPERATIONS MGMT	14,566	44.32%	129,328
MATERIALS MANAGEMENT	1,443	4.39%	12,812
BLDG CODE & CONST ORD	2,071	6.30%	18,388
BUILDING FUND	5,411	16.46%	48,043
OTHER	1,255	3.82%	11,144
TOTAL	32,866	100.00%	291,810
PLANT MANAGEMENT	11,881	9.24%	37,580
STATE REG & DOC	5,243	4.08%	16,584
MICROGRAPHICS	1,664	1.29%	5,263
ELECTRONIC EQUIP RNTL	1,338	1.04%	4,232
TELECOMMUNICATIONS	20,066	15.61%	63,470
MOTOR POOL	23,442	18.23%	74,148
STATE PRINTER	16,697	12.99%	52,813
CENTRAL STORES	20,982	16.32%	66,367
FEDERAL SURPLUS	2,583	2.01%	8,170
RESOURCE RECOVERY	71	0.06%	225
CLRING ADCT-AUCT PROC	191	0.15%	604
COMMUTER VANS	571	0.44%	1,806
COMPUTER SERVICES	13,629	10.60%	43,109
ADDRESSING & INSERT	1,011	0.73%	3,198
MATERIALS TRANSFER	311	0.24%	984
CAPITOL PARKING	2,472	1.92%	7,819
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANAL-SP FD	434	0.34%	1,373
IISAC	11	0.01%	35
911 EMERGENCY	4,792	3.73%	15,157
RISK MANAGEMENT	924	0.72%	2,922
VOLUNTEER SERVICES	245	0.19%	776
TOTAL	128,568	99.81%	406,635
GRAND TOTAL	161,424		698,445

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



SCHEDULE 2.6  
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMIT & PERSONNEL	FISCAL
ADMINISTRATION			
ADMINISTRATIVE MGMT	76,504	48,332	28,172
PROPERTY MGMT	52,499	35,425	17,074
INTERTECHNOLOGY GRP	49,846	30,757	19,089
INFORMTN POLICY OFF	31,487	23,727	7,760
OPERATIONS MGMT	156,240	26,912	129,328
MATERIALS MGMT	77,896	65,084	12,812
BLDG CODE & CONST CRD	51,342	32,954	18,388
BUILDING FUND	48,043	0	48,043
PLANT MGMT	223,165	185,585	37,580
STATE REGISTER & DOC	38,004	21,420	16,584
MICROGRAPHICS	24,200	18,937	5,263
ELECTRONIC EQUIP RNTL	8,077	3,845	4,232
TELECOMMUNICATIONS	74,488	11,018	63,470
MOTOR POOL	92,152	18,004	74,148
STATE PRINTER	108,142	55,329	52,813
CENTRAL STORES	82,020	15,653	66,367
FEDERAL SURPLUS	16,958	8,788	8,170
RESOURCE RECOVERY	2,422	2,197	225
CLRNG ACCT-AUCT PROC	604	0	604
COMMUTER VANS	2,476	670	1,806
COMPUTER SERVICES	363,013	319,904	43,109
ADDRESSING & INSERT	10,700	7,502	3,198
MATERIALS TRANSFER	13,177	12,193	984
CAPITOL PARKING	18,364	10,545	7,819
PROC SUR-LOCAL GOVT	2,197	2,197	0
MGMT ANALYSIS-SP FD	6,865	5,492	1,373
IISAC	35	0	35
911 EMERGENCY	18,452	3,295	15,157
RISK MGMT	3,911	989	2,922
VOLUNTEER SERVICES	2,973	2,197	776
OTHER	13,340	2,196	11,144
TOTAL	1,669,592	971,147	698,445

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. 1989.
- 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.

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

COSTS TO BE ALLOCATED

FISCAL YEAR ENDED JUNE 30, 1991

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1991		5,437,927
DEDUCTIONS:		
EQUIPMENT	0	
RENT VETS ORG & LEG	(3,544,819)	
TOTAL DEDUCTIONS		(3,544,819)
ADDITIONS:		
EQUIPMENT USE CHARGE	20,626	
ADM-ADMINISTRATIVE MANAGEMENT	52,499	
TOTAL ADDITIONS		73,125
TOTAL TO BE ALLOCATED		1,966,233

SCHEDULE 3.3  
BUDGET 1991

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEASING	OTHER
<b>WAGES &amp; BENEFITS</b>				
SALARY & WAGES	1,651,091		269,249	1,381,842
<b>OTHER EXPENSE &amp; COST</b>				
SERVICES	206,017		33,000	173,017
SUPPLIES	36,000		3,000	33,000
EQUIPMENT	0			
RENT VETS ORG & LEG	3,544,819	3,544,819		
DEPARTMENTAL EXPENDITURES	5,437,927	3,544,819	305,249	1,587,859
<b>COST ADJUSTMENTS</b>				
DEDUCTIONS	(3,544,819)	(3,544,819)		
ADDITIONS	73,125	73,125		
COST BY FUNCTION	1,966,233	73,125	305,249	1,587,859
REALLOCATE ADMINISTRATION		(73,125)	11,791	61,334
ALLOCABLE COSTS	1,966,233	0	317,040	1,649,193
DISALLOWED	(1,649,193)			(1,649,193)
NET ALLOCATED	317,040	0	317,040	0

STATE OF MINNESOTA  
ADMINISTRATION-PROPERTY MANAGEMENT

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	8	1.00%	3,174
PROPERTY MANAGEMENT	5	0.63%	1,984
INTERTECHNOLOGIES GROUP	4	0.50%	1,587
INFORMATION POLICY OFFICE	3	0.38%	1,190
OPERATIONS MANAGEMENT	9	1.13%	3,571
MATERIALS MGMT	4	0.50%	1,587
BUILDING CODE & CONST COORD	1	0.13%	397
BUILDING FUND	0	0.00%	0
PLANT MGMT	54	6.76%	21,427
STATE REGISTER & DOCUMENTS	1	0.13%	397
MICROGRAPHICS	1	0.13%	397
ELECTRONICS EQUIPMENT RENTAL	2	0.25%	794
TELECOMMUNICATIONS	1	0.13%	397
MOTOR POOL	1	0.13%	397
STATE PRINTER	5	0.63%	1,984
CENTRAL STORES	1	0.13%	397
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	5	0.63%	1,984
ADDRESSING & INSERT	1	0.13%	397
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-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 MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	14	1.75%	5,555
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	26	3.25%	10,317
AUDITOR	1	0.13%	397
COMMERCE	1	0.13%	397
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	28	3.50%	11,110
CORRECTIONS	28	3.50%	11,110
DISABILITY COUNCIL	1	0.13%	397
EDUCATION-CENTRAL OFFICE	11	1.38%	4,365
EDUCATION-FARIBAUTL SCHOOLS	2	0.25%	794
EDUCATION-VO-TECH	3	0.38%	1,190
EMPLOYEE RELATIONS	2	0.25%	794
FINANCE	3	0.38%	1,190
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	2	0.25%	794
GREATER MN CORP	0	0.00%	0
HEALTH	13	1.63%	5,158
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.25%	794
NURSING	3	0.38%	1,190
PHARMACY	1	0.13%	397
DENTISTRY	1	0.13%	397
CHIROPRACTORS	1	0.13%	397
PSYCHOLOGY	1	0.13%	397
OPTOMETRY	1	0.13%	397
NURSING HOME ADM	1	0.13%	397
SOCIAL WRK & MNTL HLTH	3	0.38%	1,190
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	1	0.13%	397
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.13%	397

STATE OF MINNESOTA  
ADMINISTRATION-PROPERTY MANAGEMENT

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	5	0.63%	1,984
HIGHER ED COORD BD	2	0.25%	794
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1	0.13%	397
HUMAN RIGHTS	4	0.50%	1,587
HUMAN SERVICES-CENTRAL OFFICE	28	3.50%	11,110
HUMAN SERVICES-INSTITUTIONS	29	3.63%	11,507
INDIAN AFFAIRS	1	0.13%	397
INVESTMENT BOARD	1	0.13%	397
IRON RANGE RESOURCES	1	0.13%	397
JOBS & TRAINING	72	9.01%	28,569
LABOR & INDUSTRY	9	1.13%	3,571
LEGISLATIVE AUDIT	1	0.13%	397
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	1	0.13%	397
NATURAL RESOURCES	53	6.63%	21,030
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	1	0.13%	397
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	3	0.38%	1,190
PARI-MUTUEL RACING	0	0.00%	0
PLANNING	5	0.63%	1,984
POLLUTION CONTROL	12	1.50%	4,762
PUB EMP RET ASSN	4	0.50%	1,587
PUBLIC SAFETY	100	12.52%	39,680
PUBLIC SERVICE	7	0.88%	2,778
PUBLIC UTIL COMM	2	0.25%	794
REVENUE	32	4.01%	12,697
SECRETARY OF STATE	6	0.75%	2,381
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	34	4.26%	13,491
TEACHERS RETIREMENT	2	0.25%	794
TRADE & ECON DEV	13	1.63%	5,158
TRANSPORTATION	35	4.38%	13,888
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	1	0.13%	397
VETERANS AFFAIRS	4	0.50%	1,587
WASTE MGMT BOARD	3	0.38%	1,190
WRKRS COMP CT OF APPEALS	5	0.63%	1,984
ZOO	11	1.38%	4,365
OTHER	54	6.76%	21,423
TOTAL	799	100.00%	317,040

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1989  
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA  
ADMINISTRATION-PROPERTY MANAGEMENT  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	3,174	3,174
PROPERTY MANAGEMENT	1,984	1,984
INTERTECHNOLOGIES GROUP	1,587	1,587
INFORMATION POLICY OFFICE	1,190	1,190
OPERATIONS MANAGEMENT	3,571	3,571
MATERIALS MGMT	1,587	1,587
BUILDING CODE & CONST COORD	397	397
BUILDING FUND	0	0
PLANT MGMT	21,427	21,427
STATE REGISTER & DOCUMENTS	397	397
MICROGRAPHICS	397	397
ELECTRONICS EQUIPMENT RENTAL	794	794
TELECOMMUNICATIONS	397	397
MOTOR POOL	397	397
STATE PRINTER	1,984	1,984
CENTRAL STORES	397	397
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	1,984	1,984
ADDRESSING & INSERT	397	397
MATERIALS TRANSFER	0	0
CAPITOL PARKING	0	0
PROC SUR-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	5,555	5,555
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	10,317	10,317
AUDITOR	397	397
COMMERCE	397	397
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	11,110	11,110
CORRECTIONS	11,110	11,110
DISABILITY COUNCIL	397	397
EDUCATION-CENTRAL OFFICE	4,365	4,365
EDUCATION-FARIBAULT SCHOOLS	794	794
EDUCATION-VO-TECH	1,190	1,190
EMPLOYEE RELATIONS	794	794
FINANCE	1,190	1,190
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	794	794
GREATER MN CORP	0	0
HEALTH	5,158	5,158
HEALTH LIC BDS		
MEDICAL EXAMINERS	794	794
NURSING	1,190	1,190
PHARMACY	397	397
DENTISTRY	397	397
CHIROPRACTORS	397	397
PSYCHOLOGY	397	397
OPTOMETRY	397	397
NURSING HOME ADM	397	397
SOCIAL WRK & MNTL HLTH	1,190	1,190
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	397	397
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	397	397

STATE OF MINNESOTA  
ADMINISTRATION-PROPERTY MANAGEMENT  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HEARING EXAMINER	1,984	1,984
HIGHER ED COORD BD	794	794
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	397	397
HUMAN RIGHTS	1,587	1,587
HUMAN SERVICES-CENTRAL OFFICE	11,110	11,110
HUMAN SERVICES-INSTITUTIONS	11,507	11,507
INDIAN AFFAIRS	397	397
INVESTMENT BOARD	397	397
IRON RANGE RESOURCES	397	397
JOBS & TRAINING	28,569	28,569
LABOR & INDUSTRY	3,571	3,571
LEGISLATIVE AUDIT	397	397
MEDIATION SVCS	0	0
MILITARY AFFAIRS	397	397
NATURAL RESOURCES	21,030	21,030
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	397	397
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	1,190	1,190
PARI-MUTUEL RACING	0	0
PLANNING	1,984	1,984
POLLUTION CONTROL	4,762	4,762
PUB EMP RET ASSN	1,587	1,587
PUBLIC SAFETY	39,680	39,680
PUBLIC SERVICE	2,778	2,778
PUBLIC UTIL COMM	794	794
REVENUE	12,697	12,697
SECRETARY OF STATE	2,381	2,381
STATE LOTTERY	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	13,491	13,491
TEACHERS RETIREMENT	794	794
TRADE & ECON DEV	5,158	5,158
TRANSPORTATION	13,888	13,888
TRANSPORTATION REG BD	0	0
TREASURER	397	397
VETERANS AFFAIRS	1,587	1,587
WASTE MGMT BOARD	1,190	1,190
WRKRS COMP CT OF APPEALS	1,984	1,984
ZOO	4,365	4,365
OTHER	21,423	21,423
TOTAL	317,040	317,040



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, 1989.
- 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. 1989.

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 1991

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLAATIVE APPROPRIATION F.Y. 1991		1,714,364
DEDUCTIONS:		
EQUIPMENT	(15,600)	
GRANTS	0	
TOTAL DEDUCTIONS		(15,600)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	63,438	
ADMN-ADMINISTRATIVE MGMT	49,846	
ADMN-PROPERTY MGMT	1,587	
TOTAL ADDITIONS		114,871
TOTAL TO BE ALLOCATED		1,813,635

SCHEDULE 4.3  
BUDGET 1991

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGY GROUP

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMM	RECORDS MGMT	TELE COMM	OTHER
<b>WAGES &amp; BENEFITS</b>					
SALARY & WAGES	1,116,344		81,075	962,753	72,516
<b>OTHER EXPENSES &amp; COST</b>					
SERVICES	571,693		151,000	389,354	31,339
SUPPLIES	10,727		0	9,727	1,000
EQUIPMENT	15,600	15,600			
GRANTS	0	0			
DEPARTMENTAL EXPEND	1,714,364	15,600	232,075	1,361,834	104,855
<b>COST ADJUSTMENTS</b>					
DEDUCTIONS	(15,600)	(15,600)			
ADDITIONS	114,871	114,871			
COST BY FUNCTION	1,813,635	114,871	232,075	1,361,834	104,855
REALLOCATE GEN ADMM		(114,871)	15,693	92,088	7,090
ALLOCABLE COSTS	1,813,635		247,768	1,453,922	111,945
DISALLOWED	(111,945)				(111,945)
NET ALLOCATED	1,701,690		247,768	1,453,922	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	235	0.79%	1,965
PROPERTY MANAGEMENT	41	0.14%	343
INTERTECHNOLOGIES GROUP	4	0.01%	33
INFORMATION POLICY OFFICE	49	0.17%	410
OPERATIONS MANAGEMENT	0	0.00%	0
MATERIALS MGMT	1,166	3.94%	9,750
BUILDING CODE & CONST COORD	0	0.00%	0
BUILDING FUND	11	0.04%	92
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	3	0.01%	25
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	1	0.00%	8
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	15	0.05%	125
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-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 MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	472	1.59%	3,947
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	15	0.05%	125
ATTORNEY GENERAL	2,659	8.97%	22,235
AUDITOR	235	0.79%	1,965
COMMERCE	1,332	4.50%	11,138
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	1	0.00%	8
CORRECTIONS	417	1.41%	3,487
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	60	0.20%	502
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	119	0.40%	995
EMPLOYEE RELATIONS	148	0.50%	1,238
FINANCE	3,161	10.67%	26,432
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	0	0.00%	0
GREATER MN CORP	0	0.00%	0
HEALTH	1,610	5.43%	13,463
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	25	0.08%	209
PHARMACY	4	0.01%	33
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  
ADMINISTRATION-INTERTECHNOLOGIES GROUP  
DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	221	0.75%	1,848
HIGHER ED COORD BD	2	0.01%	17
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1,150	3.88%	9,616
HUMAN RIGHTS	465	1.57%	3,888
HUMAN SERVICES-CENTRAL OFFICE	2,017	6.81%	16,866
HUMAN SERVICES-INSTITUTIONS	863	2.91%	7,216
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,429	11.57%	28,674
LABOR & INDUSTRY	4,121	13.91%	34,460
LEGISLATIVE AUDIT	253	0.85%	2,116
MEDIATION SVCS	27	0.09%	226
MILITARY AFFAIRS	217	0.73%	1,815
NATURAL RESOURCES	553	1.87%	4,624
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	2	0.01%	17
ELECTRICITY	199	0.67%	1,664
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PARI-MUTUEL RACING	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	664	2.24%	5,552
PUB EMP RET ASSN	4	0.01%	33
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	242	0.82%	2,024
PUBLIC UTIL COMM	0	0.00%	0
REVENUE	1,145	3.86%	9,575
SECRETARY OF STATE	441	1.49%	3,688
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	4	0.01%	33
STATE UNIV SYSTEM	31	0.10%	259
TEACHERS RETIREMENT	3	0.01%	25
TRADE & ECON DEV	5	0.02%	42
TRANSPORTATION	5	0.02%	42
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	451	1.52%	3,771
VETERANS AFFAIRS	0	0.00%	0
WASTE MGMT BOARD	81	0.27%	677
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	128	0.43%	1,070
OTHER	1,124	3.79%	9,402
TOTAL	29,630	100.00%	247,768

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-89  
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA  
ADMINISTRATION-INTERTECHNOLOGIES GROUP  
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	16,946	0.11%	1,561
PROPERTY MANAGEMENT	17,680	0.11%	1,629
INTERTECHNOLOGIES GROUP	119,297	0.76%	10,991
INFORMATION POLICY OFFICE	14,464	0.09%	1,333
OPERATIONS MANAGEMENT	8,139	0.05%	750
MATERIALS MGMT	25,366	0.16%	2,337
BUILDING CODE & CONST COORD	17,459	0.11%	1,608
BUILDING FUND	0	0.00%	0
PLANT MGMT	28,853	0.18%	2,658
STATE REGISTER & DOCUMENTS	13,415	0.09%	1,236
MICROGRAPHICS	1,532	0.01%	141
ELECTRONICS EQUIPMENT RENTAL	803	0.01%	74
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,780	0.03%	440
STATE PRINTER	7,810	0.05%	720
CENTRAL STORES	1,953	0.01%	180
FEDERAL SURPLUS	3,138	0.02%	289
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	100	0.00%	9
COMPUTER SERVICES	236,906	1.50%	21,826
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	1,161	0.01%	107
PROD SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	4,152	0.03%	383
IISAC	0	0.00%	0
911 EMERGENCY	7,241	0.05%	667
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	485	0.00%	45
AGRICULTURE	240,121	1.52%	22,122
ANIMAL HEALTH BD	20,903	0.13%	1,926
ARTS BOARD	14,933	0.09%	1,376
ATTORNEY GENERAL	213,731	1.35%	19,691
AUDITOR	23,131	0.15%	2,131
COMMERCE	114,192	0.72%	10,520
COMMUNICATION IMPAIRED BD	25,549	0.16%	2,354
COMMUNITY COLLEGE BD	775,381	4.91%	71,435
CORRECTIONS	490,216	3.11%	45,163
DISABILITY COUNCIL	9,243	0.06%	852
EDUCATION-CENTRAL OFFICE	318,719	2.02%	29,363
EDUCATION-FARIBAUT SCHOOLS	22,793	0.14%	2,100
EDUCATION-VO-TECH	96,028	0.61%	8,847
EMPLOYEE RELATIONS	82,249	0.52%	7,578
FINANCE	92,994	0.59%	8,567
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	1,602	0.01%	148
GREATER MN CORP	0	0.00%	0
HEALTH	339,782	2.15%	31,304
HEALTH LIC BDS			
MEDICAL EXAMINERS	8,235	0.05%	759
NURSING	6,642	0.04%	612
PHARMACY	3,162	0.02%	291
DENTISTRY	4,036	0.03%	372
CHIROPRACTORS	1,885	0.01%	174
PSYCHOLOGY	836	0.01%	77
OPTOMETRY	610	0.00%	56
NURSING HOME ADM	1,647	0.01%	152
SOCIAL WRK & MNTL HLTH	4,479	0.03%	413
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	106	0.00%	10
VETERINARY MEDICINE	658	0.00%	61

STATE OF MINNESOTA  
ADMINISTRATION-INTERTECHNOLOGIES GROUP  
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	25,631	0.16%	2,361
HIGHER ED COORD BD	42,588	0.27%	3,924
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	84,316	0.53%	7,768
HUMAN RIGHTS	54,458	0.35%	5,017
HUMAN SERVICES-CENTRAL OFFICE	556,209	3.52%	51,243
HUMAN SERVICES-INSTITUTIONS	515,319	3.27%	47,476
INDIAN AFFAIRS	6,059	0.04%	558
INVESTMENT BOARD	16,239	0.10%	1,496
IRON RANGE RESOURCES	78,247	0.50%	7,209
JOBS & TRAINING	1,242,220	7.87%	114,445
LABOR & INDUSTRY	157,512	1.00%	14,511
LEGISLATIVE AUDIT	18,194	0.12%	1,676
MEDIATION SVCS	17,964	0.11%	1,655
MILITARY AFFAIRS	404,691	2.56%	37,284
NATURAL RESOURCES	1,300,539	8.24%	119,818
NON-HEALTH LIC BDS			
BOXING	738	0.00%	68
BARBERS	700	0.00%	64
ELECTRICITY	11,023	0.07%	1,016
ARCHITECTS & ENG	1,655	0.01%	152
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,209	0.01%	111
PEACE OFFICERS	5,654	0.04%	521
PARI-MUTUEL RACING	11,512	0.07%	1,061
PLANNING	58,184	0.37%	5,360
POLLUTION CONTROL	305,160	1.93%	28,114
PUB EMP RET ASSN	26,446	0.17%	2,436
PUBLIC SAFETY	1,133,078	7.18%	104,390
PUBLIC SERVICE	65,333	0.41%	6,019
PUBLIC UTIL COMM	14,587	0.09%	1,344
REVENUE	763,555	4.84%	70,346
SECRETARY OF STATE	123,446	0.78%	11,373
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	6,114	0.04%	563
STATE UNIV SYSTEM	2,021,874	12.81%	186,274
TEACHERS RETIREMENT	28,144	0.18%	2,593
TRADE & ECON DEV	236,924	1.50%	21,828
TRANSPORTATION	1,615,103	10.23%	148,798
TRANSPORTATION REG BD	3,787	0.02%	349
TREASURER	4,198	0.03%	387
VETERANS AFFAIRS	62,173	0.39%	5,728
WASTE MGMT BOARD	27,428	0.17%	2,527
WRKRS COMP CT OF APPEALS	2,878	0.02%	265
ZOO	46,892	0.30%	4,320
OTHER	1,237,800	7.84%	114,036
TOTAL	15,781,324	100.00%	1,453,922

ALLOCATION BASIS: TELEPHONE CHARGES (OBJECT CODE 202) F.Y. 1989  
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA  
ADMINISTRATION-INTERTECHNOLOGIES GROUP  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE- COMMUNICATNS
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	3,526	1,965	1,561
PROPERTY MANAGEMENT	1,972	343	1,629
INTERTECHNOLOGIES GROUP	11,024	33	10,991
INFORMATION POLICY OFFICE	1,743	410	1,333
OPERATIONS MANAGEMENT	750	0	750
MATERIALS MGMT	12,087	9,750	2,337
BUILDING CODE & CONST COORD	1,608	0	1,608
BUILDING FUND	92	92	0
PLANT MGMT	2,658	0	2,658
STATE REGISTER & DOCUMENTS	1,236	0	1,236
MICROGRAPHICS	166	25	141
ELECTRONICS EQUIPMENT RENTAL	74	0	74
TELECOMMUNICATIONS	8	8	0
MOTOR POOL	440	0	440
STATE PRINTER	720	0	720
CENTRAL STORES	180	0	180
FEDERAL SURPLUS	289	0	289
RESOURCE RECOVERY	0	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0	0
COMPUTER VANS	9	0	9
COMPUTER SERVICES	21,951	125	21,826
ADDRESSING & INSERT	0	0	0
MATERIALS TRANSFER	0	0	0
CAPITOL PARKING	107	0	107
PROC SUR-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	383	0	383
IISAC	0	0	0
911 EMERGENCY	667	0	667
RISK MGMT	0	0	0
VOLUNTEER SERVICES	0	0	0
OTHER	45	0	45
AGRICULTURE	26,069	3,947	22,122
ANIMAL HEALTH BD	1,926	0	1,926
ARTS BOARD	1,301	125	1,376
ATTORNEY GENERAL	41,926	22,235	19,691
AUDITOR	4,096	1,965	2,131
COMMERCE	21,658	11,138	10,520
COMMUNICATION IMPAIRED BD	2,354	0	2,354
COMMUNITY COLLEGE BD	71,443	8	71,435
CORRECTIONS	48,650	3,487	45,163
DISABILITY COUNCIL	852	0	852
EDUCATION-CENTRAL OFFICE	29,865	502	29,363
EDUCATION-FARIBAULT SCHOOLS	2,100	0	2,100
EDUCATION-VO-TECH	9,842	995	8,847
EMPLOYEE RELATIONS	8,816	1,238	7,578
FINANCE	34,999	26,432	8,567
GAMING-ADMIN UNIT	0	0	0
GAMBLING CONTROL	148	0	148
GREATER MN CORP	0	0	0
HEALTH	44,767	13,463	31,304
HEALTH LIC BDS			
MEDICAL EXAMINERS	759	0	759
NURSING	821	209	612
PHARMACY	324	33	291
DENTISTRY	372	0	372
CHIROPRACTORS	174	0	174
PSYCHOLOGY	77	0	77
OPTOMETRY	56	0	56
NURSING HOME ADM	152	0	152
SOCIAL WRK & MNTL HLTH	413	0	413
SOCIAL WRK LIC BD	0	0	0
MARR & FAMILY THERAPY BD	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0
PODIATRY	10	0	10
VETERINARY MEDICINE	61	0	61



STATE OF MINNESOTA  
ADMINISTRATION-INTERTECHNOLOGIES GROUP  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE- COMMUNICATNS
HEARING EXAMINER	4,209	1,848	2,361
HIGHER ED COORD BD	3,941	17	3,924
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	17,384	9,616	7,768
HUMAN RIGHTS	8,905	3,888	5,017
HUMAN SERVICES-CENTRAL OFFICE	68,109	16,866	51,243
HUMAN SERVICES-INSTITUTIONS	54,692	7,216	47,476
INDIAN AFFAIRS	558	0	558
INVESTMENT BOARD	1,496	0	1,496
IRON RANGE RESOURCES	7,209	0	7,209
JOBS & TRAINING	143,119	28,674	114,445
LABOR & INDUSTRY	48,971	34,460	14,511
LEGISLATIVE AUDIT	3,792	2,116	1,676
MEDIATION SVCS	1,881	226	1,655
MILITARY AFFAIRS	39,099	1,815	37,284
NATURAL RESOURCES	124,442	4,624	119,818
NON-HEALTH LIC BDS			
BOXING	68	0	68
BARBERS	81	17	64
ELECTRICITY	2,680	1,664	1,016
ARCHITECTS & ENG	152	0	152
ABSTRACTORS	0	0	0
ACCOUNTANCY	111	0	111
PEACE OFFICERS	521	0	521
PARI-MUTUEL RACING	1,061	0	1,061
PLANNING	5,360	0	5,360
POLLUTION CONTROL	33,666	5,552	28,114
PUB EMP RET ASSN	2,469	33	2,436
PUBLIC SAFETY	104,390	0	104,390
PUBLIC SERVICE	8,043	2,024	6,019
PUBLIC UTIL COMM	1,344	0	1,344
REVENUE	79,921	9,575	70,346
SECRETARY OF STATE	15,061	3,688	11,373
STATE LOTTERY	0	0	0
STATE RETIREMENT	596	33	563
STATE UNIV SYSTEM	186,533	259	186,274
TEACHERS RETIREMENT	2,618	25	2,593
TRADE & ECON DEV	21,870	42	21,828
TRANSPORTATION	148,840	42	148,798
TRANSPORTATION REG BD	349	0	349
TREASURER	4,158	3,771	387
VETERANS AFFAIRS	5,728	0	5,728
WASTE MGMT BOARD	3,204	677	2,527
WRKRS COMP CT OF APPEALS	265	0	265
ZOO	5,390	1,070	4,320
OTHER	123,438	9,402	114,036
TOTAL	1,701,690	247,768	1,453,922

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. 1989.

The cost of the Intergovernmental, Information System (IISAC) 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 1991

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1991	1,668,611
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DEDUCTIONS:

EQUIPMENT	(85,500)
GRANTS	(230,000)

TOTAL DEDUCTIONS	(315,500)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	7,227
ADMIN-ADMINISTRATIVE MGMT	31,487
ADMIN-PROPERTY MGMT	1,130
ADMIN-INTERTECHNOLOGIES GRP	1,743

TOTAL ADDITIONS	41,647
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TOTAL TO BE ALLOCATED	1,394,758
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SCHEDULE 5.3  
BUDGET 1991

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	STATEWIDE SYSTEMS	OTHER
<b>WAGES &amp; BENEFITS</b>				
SALARY & WAGES	1,021,111	343,188	568,196	109,727
<b>OTHER EXPENSES &amp; COST</b>				
SERVICES	321,000	88,000	214,000	19,000
SUPPLIES	11,000	10,000		1,000
EQUIPMENT	85,500	85,500		
GRANTS	230,000	230,000		
DEPARTMENTAL EXPEND	1,668,611	756,688	782,196	129,727
<b>COST ADJUSTMENTS</b>				
DEDUCTIONS	(315,500)	(315,500)		
ADDITIONS	41,647	41,647		
COST BY FUNCTION	1,394,758	482,835	782,196	129,727
REALLOCATE GEN ADMIN		(482,835)	414,149	68,686
ALLOCABLE COSTS	1,394,758		1,196,345	198,413
DISALLOWED	(198,413)			(198,413)
NET ALLOCATED	1,196,345		1,196,345	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	25,606	0.10%	1,187
PROPERTY MANAGEMENT	5,074	0.02%	235
INTERTECHNOLOGIES GROUP	29,408	0.11%	1,363
INFORMATION POLICY OFFICE	8,130	0.03%	377
OPERATIONS MANAGEMENT	1,429	0.01%	66
MATERIALS MGMT	362,905	1.41%	16,821
BUILDING CODE & CONST COORD	400	0.00%	19
BUILDING FUND	0	0.00%	0
PLANT MGMT	1,512	0.01%	70
STATE REGISTER & DOCUMENTS	44,223	0.17%	2,050
MICROGRAPHICS	1,531	0.01%	71
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	26,643	0.10%	1,235
MOTOR POOL	23,960	0.09%	1,111
STATE PRINTER	858	0.00%	40
CENTRAL STORES	42	0.00%	2
FEDERAL SURPLUS	268	0.00%	12
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	100	0.00%	5
COMPUTER SERVICES	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	2,757	0.01%	128
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-OP FD	354	0.00%	16
IISAC	0	0.00%	0
911 EMERGENCY	685	0.00%	32
RISK MGMT	1,033	0.00%	48
VOLUNTEER SERVICES	12,703	0.05%	589
OTHER	129	0.00%	6
AGRICULTURE	24,771	0.10%	1,148
ANIMAL HEALTH BD	12,625	0.05%	585
ARTS BOARD	134	0.00%	6
ATTORNEY GENERAL	15,236	0.06%	706
AUDITOR	618	0.00%	29
COMMERCE	48,312	0.19%	2,239
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	11,922	0.05%	553
CORRECTIONS	140,263	0.54%	6,501
DISABILITY COUNCIL	615	0.00%	29
EDUCATION-CENTRAL OFFICE	115,258	0.45%	5,342
EDUCATION-FARIBAUTL SCHOOLS	1,307	0.01%	61
EDUCATION-VO-TECH	12,735	0.05%	590
EMPLOYEE RELATIONS	710,884	2.75%	32,950
FINANCE	1,852,093	7.18%	85,845
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	2,932	0.01%	136
GREATER MN CORP	0	0.00%	0
HEALTH	55,597	0.22%	2,577
HEALTH LIC BDS			
MEDICAL EXAMINERS	139,154	0.54%	6,450
NURSING	31,720	0.12%	1,470
PHARMACY	3,807	0.01%	176
DENTISTRY	16,000	0.06%	742
CHIROPRACTORS	1,267	0.00%	59
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	3	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	1,263	0.00%	59
SOCIAL WRK LIC BD	443	0.00%	21
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	443	0.00%	21
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1,785	0.01%	83

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	650	0.00%	30
HIGHER ED COORD BD	6,575	0.03%	305
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	16,346	0.06%	758
HUMAN RIGHTS	10,411	0.04%	483
HUMAN SERVICES-CENTRAL OFFICE	8,334,730	32.29%	386,315
HUMAN SERVICES-INSTITUTIONS	8,539	0.03%	396
INDIAN AFFAIRS	50	0.00%	2
INVESTMENT BOARD	300	0.00%	14
IRON RANGE RESOURCES	1,121	0.00%	52
JOBS & TRAINING	677,750	2.63%	31,414
LABOR & INDUSTRY	24,199	0.09%	1,122
LEGISLATIVE AUDIT	65,402	0.25%	3,031
MEDIATION SVCS	63,125	0.24%	2,926
MILITARY AFFAIRS	5,234	0.02%	243
NATURAL RESOURCES	417,635	1.62%	19,357
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	64	0.00%	3
ELECTRICITY	29,579	0.11%	1,371
ARCHITECTS & ENG	6,657	0.03%	309
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4,963	0.02%	230
PEACE OFFICERS	64	0.00%	3
PARI-MUTUEL RACING	13,462	0.05%	624
PLANNING	7,809	0.03%	362
POLLUTION CONTROL	13,437	0.05%	623
PUB EMP RET ASSN	1,495	0.01%	69
PUBLIC SAFETY	4,206,618	16.30%	194,977
PUBLIC SERVICE	9,551	0.04%	443
PUBLIC UTIL COMM	837	0.00%	39
REVENUE	6,083,873	23.57%	281,988
SECRETARY OF STATE	68,834	0.27%	3,190
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	199,838	0.77%	9,263
STATE UNIV SYSTEM	16,749	0.06%	776
TEACHERS RETIREMENT	50,444	0.20%	2,338
TRADE & ECON DEV	17,827	0.07%	826
TRANSPORTATION	1,626,715	6.30%	75,398
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	16	0.00%	1
VETERANS AFFAIRS	1,303	0.01%	60
WASTE MGMT BOARD	592	0.00%	27
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	622	0.00%	29
OTHER	66,730	0.26%	3,087
TOTAL	25,811,083	100.00%	1,196,345

ALLOCATION BASIS: F.Y. 1989 COMPUTER SERVICES USAGE  
SOURCE: SPECIAL COMPUTER REPORT

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

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	1,187	1,187
PROPERTY MANAGEMENT	235	235
INTERTECHNOLOGIES GROUP	1,363	1,363
INFORMATION POLICY OFFICE	377	377
OPERATIONS MANAGEMENT	66	66
MATERIALS MGMT	16,821	16,821
BUILDING CODE & CONST COORD	19	19
BUILDING FUND	0	0
PLANT MGMT	70	70
STATE REGISTER & DOCUMENTS	2,050	2,050
MICROGRAPHICS	71	71
ELECTRONICS EQUIPMENT RENTAL	0	0
TELECOMMUNICATIONS	1,235	1,235
MOTOR POOL	1,111	1,111
STATE PRINTER	40	40
CENTRAL STORES	2	2
FEDERAL SURPLUS	12	12
RESOURCE RECOVERY	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	5	5
COMPUTER SERVICES	0	0
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CAPITOL PARKING	128	128
PROC SUR-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	16	16
IISAC	0	0
911 EMERGENCY	32	32
RISK MGMT	48	48
VOLUNTEER SERVICES	589	589
OTHER	6	6
AGRICULTURE	1,148	1,148
ANIMAL HEALTH BD	585	585
ARTS BOARD	6	6
ATTORNEY GENERAL	706	706
AUDITOR	29	29
COMMERCE	2,239	2,239
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	553	553
CORRECTIONS	6,501	6,501
DISABILITY COUNCIL	29	29
EDUCATION-CENTRAL OFFICE	5,342	5,342
EDUCATION-FARIBAULT SCHOOLS	61	61
EDUCATION-VO-TECH	590	590
EMPLOYEE RELATIONS	32,950	32,950
FINANCE	85,845	85,845
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	136	136
GREATER MN CORP	0	0
HEALTH	2,577	2,577
HEALTH LIC BDS		
MEDICAL EXAMINERS	6,450	6,450
NURSING	1,470	1,470
PHARMACY	176	176
DENTISTRY	742	742
CHIROPRACTORS	59	59
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
SOCIAL WRK & MNTL HLTH	59	59
SOCIAL WRK LIC BD	21	21
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	21	21
PODIATRY	0	0
VETERINARY MEDICINE	83	83

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

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
HEARING EXAMINER	30	30
HIGHER ED COORD BD	305	305
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	758	758
HUMAN RIGHTS	483	483
HUMAN SERVICES-CENTRAL OFFICE	386,315	386,315
HUMAN SERVICES-INSTITUTIONS	396	396
INDIAN AFFAIRS	2	2
INVESTMENT BOARD	14	14
IRON RANGE RESOURCES	52	52
JOBS & TRAINING	31,414	31,414
LABOR & INDUSTRY	1,122	1,122
LEGISLATIVE AUDIT	3,031	3,031
MEDIATION SVCS	2,926	2,926
MILITARY AFFAIRS	243	243
NATURAL RESOURCES	19,357	19,357
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	3	3
ELECTRICITY	1,371	1,371
ARCHITECTS & ENG	309	309
ABSTRACTORS	0	0
ACCOUNTANCY	230	230
PEACE OFFICERS	3	3
PARI-MUTUEL RACING	624	624
PLANNING	362	362
POLLUTION CONTROL	623	623
PUB EMP RET ASSN	69	69
PUBLIC SAFETY	194,977	194,977
PUBLIC SERVICE	443	443
PUBLIC UTIL COMM	39	39
REVENUE	281,988	281,988
SECRETARY OF STATE	3,190	3,190
STATE LOTTERY	0	0
STATE RETIREMENT	9,263	9,263
STATE UNIV SYSTEM	776	776
TEACHERS RETIREMENT	2,338	2,338
TRADE & ECON DEV	826	826
TRANSPORTATION	75,398	75,398
TRANSPORTATION REG BD	0	0
TREASURER	1	1
VETERANS AFFAIRS	60	60
WASTE MGMT BOARD	27	27
WRKRS COMP CT OF APPEALS	0	0
ZOO	29	29
OTHER	3,087	3,087
TOTAL	1,196,345	1,196,345



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. 1989 postage charges.
- o Employee Assistance provides assistance to employees with medical, psychiatric or other personal problems. Costs have been allocated based on each unit's authorized positions for fiscal year 1991.

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

SCHEDULE 6.2  
BUDGET 1991

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1991	1,269,803
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DEDUCTIONS:

EQUIPMENT	(5,000)
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TOTAL DEDUCTIONS	(5,000)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	6,455
ADMIN-ADMINISTRATIVE MGMT	156,240
ADMIN-PROPERTY MGMT	3,571
ADMIN-INTERTECHNOLOGY GRP	750
ADMIN-INFORM POLICY OFF	66

TOTAL ADDITIONS	167,082
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TOTAL TO BE ALLOCATED	1,431,885
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SCHEDULE 6.3  
BUDGET 1991

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMIN	CENTRAL MAIL	EMPLOYEE ASSIST	OTHER
<b>WAGES &amp; BENEFITS</b>					
SALARIES & WAGES	817,868		280,226	262,865	274,777
<b>OTHER EXPENSE &amp; COST</b>					
SERVICES	432,935		154,935	158,000	120,000
SUPPLIES	14,000		3,000	7,000	4,000
EQUIPMENT	5,000	5,000			
DEPARTMENTAL EXPEND	1,269,803	5,000	438,161	427,865	398,777
<b>COST ADJUSTMENTS</b>					
DEDUCTIONS	(5,000)	(5,000)			
ADDITIONS	167,082	167,082			
COST BY FUNCTION	1,431,885	167,082	438,161	427,865	398,777
REALLOCATE ADMIN	0	(167,082)	57,882	56,521	52,679
ALLOCABLE COSTS	1,431,885	0	496,043	484,386	451,456
DISALLOWED	(451,456)				(451,456)
NET ALLOCATED	980,429	0	496,043	484,386	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	7,438	0.09%	423
PROPERTY MANAGEMENT	5,527	0.06%	314
INTERTECHNOLOGIES GROUP	4,443	0.05%	252
INFORMATION POLICY OFFICE	1,729	0.02%	98
OPERATIONS MANAGEMENT	10,687	0.12%	607
MATERIALS MGMT	46,839	0.54%	2,661
BUILDING CODE & CONST COORD	4,722	0.05%	268
BUILDING FUND	0	0.00%	0
PLANT MGMT	762	0.01%	43
STATE REGISTER & DOCUMENTS	74,452	0.85%	4,230
MICROGRAPHICS	413	0.00%	23
ELECTRONICS EQUIPMENT RENTAL	57	0.00%	3
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	2,267	0.03%	129
STATE PRINTER	905	0.01%	51
CENTRAL STORES	1,501	0.02%	85
FEDERAL SURPLUS	4,791	0.05%	272
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	4,088	0.05%	232
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	128	0.00%	7
PROC SUR-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 MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	3,500	0.04%	199
AGRICULTURE	131,502	1.51%	7,471
ANIMAL HEALTH BD	11,675	0.13%	663
ARTS BOARD	30	0.00%	2
ATTORNEY GENERAL	84,236	0.96%	4,786
AUDITOR	23,781	0.27%	1,351
COMMERCE	122,166	1.40%	6,940
COMMUNICATION IMPAIRED BD	522	0.01%	30
COMMUNITY COLLEGE BD	72,265	0.83%	4,106
CORRECTIONS	38,517	0.44%	2,188
DISABILITY COUNCIL	11,042	0.13%	627
EDUCATION-CENTRAL OFFICE	403,835	4.63%	22,943
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	85,054	0.97%	4,832
EMPLOYEE RELATIONS	89,571	1.03%	5,089
FINANCE	205,790	2.36%	11,691
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	3,521	0.04%	200
GREATER MN CORP	0	0.00%	0
HEALTH	21,442	0.25%	1,218
HEALTH LIC BDS			
MEDICAL EXAMINERS	13,581	0.16%	772
NURSING	38,035	0.44%	2,162
PHARMACY	0	0.00%	0
DENTISTRY	2,605	0.03%	148
CHIROPRACTORS	248	0.00%	14
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	335	0.00%	19
HIGHER ED COORD BD	104,924	1.20%	5,961
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	64,559	0.74%	3,668
HUMAN RIGHTS	23,995	0.27%	1,363
HUMAN SERVICES-CENTRAL OFFICE	987,434	11.31%	56,090
HUMAN SERVICES-INSTITUTIONS	10	0.00%	1
INDIAN AFFAIRS	318	0.00%	18
INVESTMENT BOARD	3,224	0.04%	183
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	7,968	0.09%	453
LABOR & INDUSTRY	170,037	1.95%	9,660
LEGISLATIVE AUDIT	7,112	0.08%	404
MEDIATION SVCS	16,120	0.18%	916
MILITARY AFFAIRS	2,665	0.03%	151
NATURAL RESOURCES	549,832	6.30%	31,237
NON-HEALTH LIC BDS			
BOXING	270	0.00%	15
BARBERS	2,504	0.03%	142
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	3,294	0.04%	187
ABSTRACTORS	271	0.00%	15
ACCOUNTANCY	11,368	0.13%	646
PEACE OFFICERS	5,917	0.07%	336
PARI-MUTUEL RACING	320	0.00%	18
PLANNING	55,054	0.63%	3,128
POLLUTION CONTROL	23,657	0.27%	1,344
PUB EMP RET ASSN	315,376	3.61%	17,917
PUBLIC SAFETY	2,043,150	23.40%	116,075
PUBLIC SERVICE	26,001	0.30%	1,477
PUBLIC UTIL COMM	7,510	0.09%	427
REVENUE	1,379,099	15.79%	78,349
SECRETARY OF STATE	90,742	1.04%	5,155
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	73,766	0.84%	4,191
STATE UNIV SYSTEM	82,366	0.94%	4,679
TEACHERS RETIREMENT	158,571	1.82%	9,009
TRADE & ECON DEV	478,837	5.48%	27,204
TRANSPORTATION	253,206	2.90%	14,385
TRANSPORTATION REG BD	4,268	0.05%	242
TREASURER	1,658	0.02%	94
VETERANS AFFAIRS	10,626	0.12%	604
WASTE MGMT BOARD	7,014	0.08%	398
WRKRS COMP CT OF APPEALS	2,189	0.03%	124
ZOO	0	0.00%	0
OTHER	222,081	2.54%	12,620
TOTAL	8,731,335	100.00%	496,043

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE 1989  
SOURCE: SPECIAL COMPUTER REPORT

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	44.00	0.12%	578
PROPERTY MANAGEMENT	32.25	0.09%	424
INTERTECHNOLOGIES GROUP	28.00	0.08%	368
INFORMATION POLICY OFFICE	21.60	0.06%	284
OPERATIONS MANAGEMENT	24.50	0.07%	322
MATERIALS MGMT	59.25	0.16%	778
BUILDING CODE & CONST COORD	30.00	0.08%	394
BUILDING FUND	0.00	0.00%	0
PLANT MGMT	168.95	0.46%	2,219
STATE REGISTER & DOCUMENTS	19.50	0.05%	256
MICROGRAPHICS	17.24	0.05%	226
ELECTRONICS EQUIPMENT RENTAL	3.50	0.01%	46
TELECOMMUNICATIONS	10.03	0.03%	132
MOTOR POOL	16.39	0.04%	215
STATE PRINTER	50.37	0.14%	662
CENTRAL STORES	14.25	0.04%	187
FEDERAL SURPLUS	8.00	0.02%	105
RESOURCE RECOVERY	2.00	0.01%	26
CLEARING ACCT-AUCTION PROCEEDS	0.00	0.00%	0
COMMUTER VANS	0.61	0.00%	8
COMPUTER SERVICES	291.23	0.79%	3,826
ADDRESSING & INSERT	6.83	0.02%	90
MATERIALS TRANSFER	11.10	0.03%	146
CAPITOL PARKING	9.60	0.03%	126
PROC SUR-LOCAL GOVT	2.00	0.01%	26
MGMT ANALYSIS-SP FD	5.00	0.01%	66
IISAC	0.00	0.00%	0
911 EMERGENCY	3.00	0.01%	39
RISK MGMT	0.90	0.00%	12
VOLUNTEER SERVICES	2.00	0.01%	26
OTHER	2.00	0.01%	26
AGRICULTURE	518.80	1.41%	6,815
ANIMAL HEALTH BD	37.00	0.10%	486
ARTS BOARD	16.00	0.04%	210
ATTORNEY GENERAL	345.10	0.94%	4,533
AUDITOR	115.00	0.31%	1,511
COMMERCE	232.00	0.63%	3,048
COMMUNICATION IMPAIRED BD	1.00	0.00%	13
COMMUNITY COLLEGE BD	2,889.00	7.83%	37,950
CORRECTIONS	2,207.20	5.99%	28,994
DISABILITY COUNCIL	10.00	0.03%	131
EDUCATION-CENTRAL OFFICE	420.00	1.14%	5,517
EDUCATION-FARIBAULT SCHOOLS	193.60	0.53%	2,543
EDUCATION-VO-TECH	157.00	0.43%	2,062
EMPLOYEE RELATIONS	169.50	0.46%	2,227
FINANCE	130.00	0.35%	1,708
GAMING-ADMIN UNIT	3.00	0.01%	39
GAMBLING CONTROL	13.00	0.04%	171
GREATER MN CORP	0.00	0.00%	0
HEALTH	914.90	2.48%	12,018
HEALTH LIC BDS			
MEDICAL EXAMINERS	23.00	0.06%	302
NURSING	24.50	0.07%	322
PHARMACY	7.00	0.02%	92
DENTISTRY	7.00	0.02%	92
CHIROPRACTORS	5.10	0.01%	67
PSYCHOLOGY	3.80	0.01%	50
OPTOMETRY	1.10	0.00%	14
NURSING HOME ADM	2.00	0.01%	26
SOCIAL WRK & MNTL HLTH	5.00	0.01%	66
SOCIAL WRK LIC BD	1.00	0.00%	13
MARR & FAMILY THERAPY BD	1.00	0.00%	13
UNLIC MNTL HLTH PROV BD	1.00	0.00%	13
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.30	0.00%	17

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	77.50	0.21%	1,018
HIGHER ED COORD BD	72.50	0.20%	952
HIGHER ED FAC AUTH	2.00	0.01%	26
HOUSING FINANCE	134.00	0.36%	1,760
HUMAN RIGHTS	69.50	0.19%	913
HUMAN SERVICES-CENTRAL OFFICE	929.49	2.52%	12,210
HUMAN SERVICES-INSTITUTIONS	5,644.29	15.31%	74,144
INDIAN AFFAIRS	7.00	0.02%	92
INVESTMENT BOARD	25.00	0.07%	328
IRON RANGE RESOURCES	123.80	0.34%	1,626
JOBS & TRAINING	2,099.00	5.69%	27,573
LABOR & INDUSTRY	355.00	0.96%	4,663
LEGISLATIVE AUDIT	72.00	0.20%	946
MEDIATION SVCS	25.00	0.07%	328
MILITARY AFFAIRS	349.80	0.95%	4,595
NATURAL RESOURCES	1,857.00	5.04%	24,394
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	20
BARBERS	2.50	0.01%	33
ELECTRICITY	21.00	0.06%	276
ARCHITECTS & ENG	6.50	0.02%	85
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	5.00	0.01%	66
PEACE OFFICERS	11.00	0.03%	144
PARI-MUTUEL RACING	9.50	0.03%	125
PLANNING	113.00	0.31%	1,484
POLLUTION CONTROL	673.30	1.83%	8,845
PUB EMP RET ASSN	71.00	0.19%	933
PUBLIC SAFETY	1,776.90	4.82%	23,342
PUBLIC SERVICE	141.80	0.38%	1,863
PUBLIC UTIL COMM	39.00	0.11%	512
REVENUE	1,170.20	3.17%	15,372
SECRETARY OF STATE	61.50	0.17%	808
STATE LOTTERY	0.00	0.00%	0
STATE RETIREMENT	39.60	0.11%	520
STATE UNIV SYSTEM	4,940.50	13.40%	64,899
TEACHERS RETIREMENT	58.00	0.16%	762
TRADE & ECON DEV	241.70	0.66%	3,175
TRANSPORTATION	4,767.00	12.93%	62,620
TRANSPORTATION REG BD	9.50	0.03%	125
TREASURER	12.00	0.03%	158
VETERANS AFFAIRS	551.50	1.50%	7,245
WASTE MGMT BOARD	50.00	0.14%	657
WRKRS COMP CT OF APPEALS	22.00	0.06%	289
ZOO	157.00	0.43%	2,062
OTHER	739.80	2.01%	9,722
TOTAL	36,874.18	100.00%	484,386

ALLOCATION BASIS: LEGISLATIVE APPROVED COMPLEMENT F.Y. 1991  
SOURCE: LAWS OF 1989

STATE OF MINNESOTA  
ADMINISTRATION-OPERATIONS MANAGEMENT  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	1,001	423	578
PROPERTY MANAGEMENT	738	314	424
INTERTECHNOLOGIES GROUP	620	252	368
INFORMATION POLICY OFFICE	382	98	284
OPERATIONS MANAGEMENT	929	607	322
MATERIALS MGMT	3,439	2,661	778
BUILDING CODE & CONST COORD	662	268	394
BUILDING FUND	0	0	0
PLANT MGMT	2,262	43	2,219
STATE REGISTER & DOCUMENTS	4,486	4,230	256
MICROGRAPHICS	249	23	226
ELECTRONICS EQUIPMENT RENTAL	49	3	46
TELECOMMUNICATIONS	132	0	132
MOTOR POOL	344	129	215
STATE PRINTER	713	51	662
CENTRAL STORES	272	85	187
FEDERAL SURPLUS	377	272	105
RESOURCE RECOVERY	26	0	26
CLEARING ACCT-AUCTION PROCEEDS	0	0	0
COMMUTER VANS	8	0	8
COMPUTER SERVICES	4,058	232	3,826
ADDRESSING & INSERT	90	0	90
MATERIALS TRANSFER	146	0	146
CAPITOL PARKING	133	7	126
PROC SUR-LOCAL GOVT	26	0	26
MGMT ANALYSIS-SP FD	66	0	66
IISAC	0	0	0
911 EMERGENCY	39	0	39
RISK MGMT	12	0	12
VOLUNTEER SERVICES	26	0	26
OTHER	225	199	26
AGRICULTURE	14,286	7,471	6,815
ANIMAL HEALTH BD	1,149	663	486
ARTS BOARD	212	2	210
ATTORNEY GENERAL	9,319	4,786	4,533
AUDITOR	2,862	1,351	1,511
COMMERCE	9,988	6,940	3,048
COMMUNICATION IMPAIRED BD	43	30	13
COMMUNITY COLLEGE BD	42,056	4,106	37,950
CORRECTIONS	31,182	2,188	28,994
DISABILITY COUNCIL	758	627	131
EDUCATION-CENTRAL OFFICE	28,460	22,943	5,517
EDUCATION-FARIBAULT SCHOOLS	2,543	0	2,543
EDUCATION-VO-TECH	6,894	4,832	2,062
EMPLOYEE RELATIONS	7,316	5,089	2,227
FINANCE	13,399	11,691	1,708
GAMING-ADMIN UNIT	39	0	39
GAMBLING CONTROL	371	200	171
GREATER MN CORP	0	0	0
HEALTH	13,236	1,218	12,018
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,074	772	302
NURSING	2,484	2,162	322
PHARMACY	92	0	92
DENTISTRY	240	148	92
CHIROPRACTORS	81	14	67
PSYCHOLOGY	50	0	50
OPTOMETRY	14	0	14
NURSING HOME ADM	26	0	26
SOCIAL WRK & MNTL HLTH	66	0	66
SOCIAL WRK LIC BD	13	0	13
MARR & FAMILY THERAPY BD	13	0	13
UNLIC MNTL HLTH PROV BD	13	0	13
PODIATRY	0	0	0
VETERINARY MEDICINE	17	0	17



STATE OF MINNESOTA  
ADMINISTRATION-OPERATIONS MANAGEMENT  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
HEARING EXAMINER	1,037	19	1,018
HIGHER ED COORD BD	6,913	5,961	952
HIGHER ED FAC AUTH	26	0	26
HOUSING FINANCE	5,428	3,668	1,760
HUMAN RIGHTS	2,276	1,363	913
HUMAN SERVICES-CENTRAL OFFICE	68,308	56,098	12,210
HUMAN SERVICES-INSTITUTIONS	74,145	1	74,144
INDIAN AFFAIRS	110	18	92
INVESTMENT BOARD	511	183	328
IRON RANGE RESOURCES	1,626	0	1,626
JOBS & TRAINING	28,026	453	27,573
LABOR & INDUSTRY	14,323	9,660	4,663
LEGISLATIVE AUDIT	1,350	404	946
MEDIATION SVCS	1,244	916	328
MILITARY AFFAIRS	4,746	151	4,595
NATURAL RESOURCES	55,631	31,237	24,394
NON-HEALTH LIC BDS			
BOXING	35	15	20
BARBERS	175	142	33
ELECTRICITY	276	0	276
ARCHITECTS & ENG	272	187	85
ABSTRACTORS	15	15	0
ACCOUNTANCY	712	646	66
PEACE OFFICERS	480	336	144
PARI-MUTUEL RACING	143	18	125
PLANNING	4,612	3,128	1,484
POLLUTION CONTROL	10,189	1,344	8,845
PUB EMP RET ASSN	18,850	17,917	933
PUBLIC SAFETY	139,417	116,075	23,342
PUBLIC SERVICE	3,340	1,477	1,863
PUBLIC UTIL COMM	939	427	512
REVENUE	93,721	78,349	15,372
SECRETARY OF STATE	5,963	5,155	808
STATE LOTTERY	0	0	0
STATE RETIREMENT	4,711	4,191	520
STATE UNIV SYSTEM	69,578	4,679	64,899
TEACHERS RETIREMENT	9,771	9,009	762
TRADE & ECON DEV	30,379	27,204	3,175
TRANSPORTATION	77,005	14,385	62,620
TRANSPORTATION REG BD	367	242	125
TREASURER	252	94	158
VETERANS AFFAIRS	7,849	604	7,245
WASTE MGMT BOARD	1,055	398	657
WRKRS COMP CT OF APPEALS	413	124	289
ZOO	2,062	0	2,062
OTHER	22,342	12,620	9,722
TOTAL	980,429	496,043	484,386

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. 1989. 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, 1989.

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

SCHEDULE 7.2  
BUDGET 1991

STATE OF MINNESOTA  
ADMINISTRATION-MATERIALS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1991	2,995,501
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DEDUCTIONS:

EQUIPMENT	(35,000)
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TOTAL DEDUCTIONS	(35,000)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	7,991
ADMIN-ADMINISTRATIVE MGMT	77,896
ADMIN-PROPERTY MGMT	1,587
ADMIN-INTERTECHNOLOGY GRP	12,087
ADMIN-INFORM POLICY OFF	16,821
ADMIN-OPERATIONS MGMT	3,439

TOTAL ADDITIONS	119,821
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TOTAL TO BE ALLOCATED	3,080,322
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SCHEDULE 7.3  
BUDGET 1991

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMM	INVENTORY MGMT	PROCRMT	MTLS SVCS & DIST
WAGES & BENEFITS					
SALARIES & WAGES	2,003,101	504,579	88,261	1,297,360	112,901
OTHER EXPENSE & COST					
SERVICES	889,600	371,800	48,330	465,270	4,200
SUPPLIES	67,800	65,000	0	2,500	300
EQUIPMENT	35,000	35,000			
DEPARTMENTAL EXPEND	2,995,501	976,379	136,591	1,765,130	117,401
COST ADJUSTMENTS					
DEDUCTIONS	(35,000)	(35,000)			
ADDITIONS	119,821	119,821			
COST BY FUNCTION	3,080,322	1,061,200	136,591	1,765,130	117,401
REALLOCATE ADMM	0	(1,061,200)	71,789	927,708	61,703
ALLOCABLE COSTS	3,080,322	0	208,380	2,692,838	179,104
DISALLOWED	(179,104)				(179,104)
NET ALLOCATED	2,901,218	0	208,380	2,692,838	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	137	0.10%	209
PROPERTY MANAGEMENT	116	0.09%	177
INTERTECHNOLOGIES GROUP	207	0.15%	316
INFORMATION POLICY OFFICE	42	0.03%	64
OPERATIONS MANAGEMENT	41	0.03%	63
MATERIALS MGMT	58	0.04%	89
BUILDING CODE & CONST COORD	41	0.03%	63
BUILDING FUND	17	0.01%	26
PLANT MGMT	449	0.33%	686
STATE REGISTER & DOCUMENTS	73	0.05%	112
MICROGRAPHICS	40	0.03%	61
ELECTRONICS EQUIPMENT RENTAL	398	0.29%	608
TELECOMMUNICATIONS	7	0.01%	11
MOTOR POOL	1,136	0.83%	1,736
STATE PRINTER	127	0.09%	194
CENTRAL STORES	21	0.02%	32
FEDERAL SURPLUS	14	0.01%	21
RESOURCE RECOVERY	1	0.00%	2
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	29	0.02%	44
COMPUTER SERVICES	4,441	3.26%	6,786
ADDRESSING & INSERT	9	0.01%	14
MATERIALS TRANSFER	78	0.06%	119
CAPITOL PARKING	4	0.00%	6
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	2	0.00%	3
IISAC	6	0.00%	9
911 EMERGENCY	0	0.00%	0
RISK MGMT	7	0.01%	11
VOLUNTEER SERVICES	0	0.00%	0
OTHER	259	0.19%	396
AGRICULTURE	977	0.72%	1,493
ANIMAL HEALTH BD	25	0.02%	38
ARTS BOARD	20	0.01%	31
ATTORNEY GENERAL	430	0.32%	657
AUDITOR	87	0.06%	133
COMMERCE	282	0.21%	431
COMMUNICATION IMPAIRED BD	21	0.02%	32
COMMUNITY COLLEGE BD	12,202	8.95%	18,646
CORRECTIONS	6,887	5.03%	10,524
DISABILITY COUNCIL	25	0.02%	38
EDUCATION-CENTRAL OFFICE	1,051	0.77%	1,606
EDUCATION-FARIBAUT SCHOOLS	296	0.22%	452
EDUCATION-VO-TECH	506	0.37%	773
EMPLOYEE RELATIONS	247	0.18%	377
FINANCE	363	0.27%	555
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	36	0.03%	55
GREATER MN CORP	0	0.00%	0
HEALTH	1,824	1.34%	2,787
HEALTH LIC BDS			
MEDICAL EXAMINERS	55	0.04%	84
NURSING	25	0.02%	38
PHARMACY	12	0.01%	18
DENTISTRY	20	0.01%	31
CHIROPRACTORS	4	0.00%	6
PSYCHOLOGY	3	0.00%	5
OPTOMETRY	2	0.00%	3
NURSING HOME ADM	1	0.00%	2
SOCIAL WRK & MNTL HLTH	11	0.01%	17
SOCIAL WRK LIC BD	1	0.00%	2
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	2	0.00%	3

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	170	0.12%	260
HIGHER ED COORD BD	161	0.12%	246
HIGHER ED FAC AUTH	2	0.00%	3
HOUSING FINANCE	236	0.17%	361
HUMAN RIGHTS	82	0.06%	125
HUMAN SERVICES-CENTRAL OFFICE	2,791	2.05%	4,265
HUMAN SERVICES-INSTITUTIONS	4,678	3.43%	7,148
INDIAN AFFAIRS	15	0.01%	23
INVESTMENT BOARD	49	0.04%	75
IRON RANGE RESOURCES	758	0.56%	1,158
JOBS & TRAINING	7,510	5.51%	11,476
LABOR & INDUSTRY	683	0.50%	1,044
LEGISLATIVE AUDIT	165	0.12%	252
MEDIATION SVCS	85	0.06%	130
MILITARY AFFAIRS	424	0.31%	648
NATURAL RESOURCES	22,103	16.21%	33,775
NON-HEALTH LIC BDS			
BOXING	1	0.00%	2
BARBERS	4	0.00%	6
ELECTRICITY	28	0.02%	43
ARCHITECTS & ENG	12	0.01%	18
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	13	0.01%	20
PEACE OFFICERS	26	0.02%	40
PARI-MUTUEL RACING	28	0.02%	43
PLANNING	401	0.29%	613
POLLUTION CONTROL	1,422	1.04%	2,173
PUB EMP RET ASSN	186	0.14%	284
PUBLIC SAFETY	8,403	6.16%	12,840
PUBLIC SERVICE	423	0.31%	646
PUBLIC UTIL COMM	80	0.06%	122
REVENUE	2,490	1.83%	3,805
SECRETARY OF STATE	537	0.39%	821
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	42	0.03%	64
STATE UNIV SYSTEM	23,074	16.92%	35,259
TEACHERS RETIREMENT	85	0.06%	130
TRADE & ECON DEV	628	0.46%	960
TRANSPORTATION	22,712	16.66%	34,706
TRANSPORTATION REG BD	9	0.01%	14
TREASURER	48	0.04%	73
VETERANS AFFAIRS	588	0.43%	899
WASTE MGMT BOARD	9	0.01%	14
WRKRS COMP CT OF APPEALS	28	0.02%	43
ZOO	868	0.64%	1,326
OTHER	1,135	0.83%	1,732
TOTAL	136,367	100.00%	208,380

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-89  
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	49	0.10%	2,809
PROPERTY MANAGEMENT	72	0.15%	4,127
INTERTECHNOLOGIES GROUP	18	0.04%	1,032
INFORMATION POLICY OFFICE	40	0.09%	2,293
OPERATIONS MANAGEMENT	55	0.12%	3,152
MATERIALS MGMT	52	0.11%	2,980
BUILDING CODE & CONST COORD	13	0.03%	745
BUILDING FUND	1,166	2.48%	66,831
PLANT MGMT	272	0.58%	15,590
STATE REGISTER & DOCUMENTS	63	0.13%	3,611
MICROGRAPHICS	26	0.06%	1,490
ELECTRONICS EQUIPMENT RENTAL	58	0.12%	3,324
TELECOMMUNICATIONS	12	0.03%	688
MOTOR POOL	286	0.61%	16,392
STATE PRINTER	45	0.10%	2,579
CENTRAL STORES	87	0.19%	4,987
FEDERAL SURPLUS	5	0.01%	287
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	7	0.01%	401
COMPUTER SERVICES	490	1.04%	28,085
ADDRESSING & INSERT	6	0.01%	344
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	24	0.05%	1,376
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	3	0.01%	172
IISAC	2	0.00%	115
911 EMERGENCY	10	0.02%	573
RISK MGMT	9	0.02%	516
VOLUNTEER SERVICES	1	0.00%	57
OTHER	17	0.04%	974
AGRICULTURE	1,588	3.38%	91,018
ANIMAL HEALTH BD	15	0.03%	860
ARTS BOARD	188	0.40%	10,775
ATTORNEY GENERAL	205	0.44%	11,750
AUDITOR	65	0.14%	3,726
COMMERCE	197	0.42%	11,291
COMMUNICATION IMPAIRED BD	36	0.08%	2,063
COMMUNITY COLLEGE BD	2,619	5.57%	150,112
CORRECTIONS	2,396	5.10%	137,330
DISABILITY COUNCIL	20	0.04%	1,146
EDUCATION-CENTRAL OFFICE	998	2.12%	57,202
EDUCATION-FARIBAUT SCHOOLS	135	0.29%	7,738
EDUCATION-VO-TECH	413	0.88%	23,672
EMPLOYEE RELATIONS	224	0.48%	12,839
FINANCE	84	0.18%	4,815
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	10	0.02%	573
GREATER MN CORP	0	0.00%	0
HEALTH	2,086	4.44%	119,562
HEALTH LIC BDS			
MEDICAL EXAMINERS	37	0.08%	2,121
NURSING	15	0.03%	860
PHARMACY	2	0.00%	115
DENTISTRY	25	0.05%	1,433
CHIROPRACTORS	20	0.04%	1,146
PSYCHOLOGY	4	0.01%	229
OPTOMETRY	3	0.01%	172
NURSING HOME ADM	1	0.00%	57
SOCIAL WRK & MNTL HLTH	3	0.01%	172
SOCIAL WRK LIC BD	6	0.01%	344
MARR & FAMILY THERAPY BD	3	0.01%	172
UNLIC MNTL HLTH PROV BD	3	0.01%	172
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	57

STATE OF MINNESOTA  
ADMINISTRATION-MATERIALS MANAGEMENT  
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	167	0.36%	9,572
HIGHER ED COORD BD	248	0.53%	14,214
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	197	0.42%	11,291
HUMAN RIGHTS	76	0.16%	4,356
HUMAN SERVICES-CENTRAL OFFICE	1,959	4.17%	112,283
HUMAN SERVICES-INSTITUTIONS	1,988	4.23%	113,945
INDIAN AFFAIRS	8	0.02%	459
INVESTMENT BOARD	90	0.19%	5,158
IRON RANGE RESOURCES	426	0.91%	24,417
JOBS & TRAINING	3,872	8.24%	221,929
LABOR & INDUSTRY	438	0.93%	25,105
LEGISLATIVE AUDIT	36	0.08%	2,063
MEDIATION SVCS	44	0.09%	2,522
MILITARY AFFAIRS	117	0.25%	6,706
NATURAL RESOURCES	3,962	8.43%	227,087
NON-HEALTH LIC BDS			
BOXING	2	0.00%	115
BARBERS	9	0.02%	516
ELECTRICITY	28	0.06%	1,605
ARCHITECTS & ENG	3	0.01%	172
ABSTRACTORS	2	0.00%	115
ACCOUNTANCY	12	0.03%	688
PEACE OFFICERS	21	0.04%	1,204
PARI-MUTUEL RACING	46	0.10%	2,637
PLANNING	218	0.46%	12,495
POLLUTION CONTROL	829	1.76%	47,515
PUB EMP RET ASSN	96	0.20%	5,502
PUBLIC SAFETY	2,328	4.96%	133,433
PUBLIC SERVICE	398	0.85%	22,812
PUBLIC UTIL COMM	29	0.06%	1,662
REVENUE	894	1.90%	51,241
SECRETARY OF STATE	62	0.13%	3,554
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	11	0.02%	630
STATE UNIV SYSTEM	3,844	8.18%	220,324
TEACHERS RETIREMENT	32	0.07%	1,834
TRADE & ECON DEV	1,182	2.52%	67,748
TRANSPORTATION	7,150	15.22%	409,812
TRANSPORTATION REG BD	2	0.00%	115
TREASURER	14	0.03%	802
VETERANS AFFAIRS	167	0.36%	9,572
WASTE MGMT BOARD	37	0.08%	2,121
WRKRS COMP CT OF APPEALS	5	0.01%	287
ZOO	94	0.20%	5,388
OTHER	1,549	3.30%	88,780
TOTAL	46,982	100.00%	2,692,838

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1989  
SOURCE: SPECIAL COMPUTER REPORT



STATE OF MINNESOTA  
ADMINISTRATION-MATERIALS MANAGEMENT  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	3,018	209	2,809
PROPERTY MANAGEMENT	4,304	177	4,127
INTERTECHNOLOGIES GROUP	1,348	316	1,032
INFORMATION POLICY OFFICE	2,357	64	2,293
OPERATIONS MANAGEMENT	3,215	63	3,152
MATERIALS MGMT	3,069	89	2,980
BUILDING CODE & CONST COORD	808	63	745
BUILDING FUND	66,857	26	66,831
PLANT MGMT	16,276	686	15,590
STATE REGISTER & DOCUMENTS	3,723	112	3,611
MICROGRAPHICS	1,551	61	1,490
ELECTRONICS EQUIPMENT RENTAL	3,932	608	3,324
TELECOMMUNICATIONS	699	11	688
MOTOR POOL	18,128	1,736	16,392
STATE PRINTER	2,773	194	2,579
CENTRAL STORES	5,019	32	4,987
FEDERAL SURPLUS	308	21	287
RESOURCE RECOVERY	2	2	0
CLEARING ACCT-AUCTION PROCEEDS	0	0	0
COMMUTER VANS	445	44	401
COMPUTER SERVICES	34,871	6,786	28,085
ADDRESSING & INSERT	358	14	344
MATERIALS TRANSFER	119	119	0
CAPITOL PARKING	1,382	6	1,376
PROC SUR-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	175	3	172
IISAC	124	9	115
911 EMERGENCY	573	0	573
RISK MGMT	527	11	516
VOLUNTEER SERVICES	57	0	57
OTHER	1,370	396	974
AGRICULTURE	92,511	1,493	91,018
ANIMAL HEALTH BD	898	38	860
ARTS BOARD	10,806	31	10,775
ATTORNEY GENERAL	12,407	657	11,750
AUDITOR	3,859	133	3,726
COMMERCE	11,722	431	11,291
COMMUNICATION IMPAIRED BD	2,095	32	2,063
COMMUNITY COLLEGE BD	168,758	18,646	150,112
CORRECTIONS	147,854	10,524	137,330
DISABILITY COUNCIL	1,184	38	1,146
EDUCATION-CENTRAL OFFICE	58,808	1,606	57,202
EDUCATION-FARIBAULT SCHOOLS	8,190	452	7,738
EDUCATION-VO-TECH	24,445	773	23,672
EMPLOYEE RELATIONS	13,216	377	12,839
FINANCE	5,370	555	4,815
GAMING-ADMIN UNIT	0	0	0
GAMBLING CONTROL	628	55	573
GREATER MN CORP	0	0	0
HEALTH	122,349	2,787	119,562
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,205	84	2,121
NURSING	898	38	860
PHARMACY	133	18	115
DENTISTRY	1,464	31	1,433
CHIROPRACTORS	1,152	6	1,146
PSYCHOLOGY	234	5	229
OPTOMETRY	175	3	172
NURSING HOME ADM	59	2	57
SOCIAL WRK & MNTL HLTH	189	17	172
SOCIAL WRK LIC BD	346	2	344
MARR & FAMILY THERAPY BD	172	0	172
UNLIC MNTL HLTH PROV BD	172	0	172
PODIATRY	0	0	0
VETERINARY MEDICINE	60	3	57

STATE OF MINNESOTA  
ADMINISTRATION-MATERIALS MANAGEMENT  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
HEARING EXAMINER	9,832	260	9,572
HIGHER ED COORD BD	14,460	246	14,214
HIGHER ED FAC AUTH	3	3	0
HOUSING FINANCE	11,652	361	11,291
HUMAN RIGHTS	4,481	125	4,356
HUMAN SERVICES-CENTRAL OFFICE	116,548	4,265	112,283
HUMAN SERVICES-INSTITUTIONS	121,093	7,148	113,945
INDIAN AFFAIRS	482	23	459
INVESTMENT BOARD	5,233	75	5,158
IRON RANGE RESOURCES	25,575	1,158	24,417
JOBS & TRAINING	233,405	11,476	221,929
LABOR & INDUSTRY	26,149	1,044	25,105
LEGISLATIVE AUDIT	2,315	252	2,063
MEDIATION SVCS	2,652	130	2,522
MILITARY AFFAIRS	7,354	648	6,706
NATURAL RESOURCES	260,862	33,775	227,087
NON-HEALTH LIC BDS			
BOXING	117	2	115
BARBERS	522	6	516
ELECTRICITY	1,648	43	1,605
ARCHITECTS & ENG	190	18	172
ABSTRACTORS	115	0	115
ACCOUNTANCY	708	20	688
PEACE OFFICERS	1,244	40	1,204
PARI-MUTUEL RACING	2,680	43	2,637
PLANNING	13,108	613	12,495
POLLUTION CONTROL	49,688	2,173	47,515
PUB EMP RET ASSN	5,786	284	5,502
PUBLIC SAFETY	146,273	12,840	133,433
PUBLIC SERVICE	23,458	646	22,812
PUBLIC UTIL COMM	1,784	122	1,662
REVENUE	55,046	3,805	51,241
SECRETARY OF STATE	4,375	821	3,554
STATE LOTTERY	0	0	0
STATE RETIREMENT	694	64	630
STATE UNIV SYSTEM	255,583	35,259	220,324
TEACHERS RETIREMENT	1,964	130	1,834
TRADE & ECON DEV	68,708	960	67,748
TRANSPORTATION	444,518	34,706	409,812
TRANSPORTATION REG BD	129	14	115
TREASURER	875	73	802
VETERANS AFFAIRS	10,471	899	9,572
WASTE MGMT BOARD	2,135	14	2,121
WRKRS COMP CT OF APPEALS	330	43	287
ZOO	6,714	1,326	5,388
OTHER	90,512	1,732	88,780
TOTAL	2,901,218	208,380	2,692,838

SCHEDULE 3.1  
FISCAL 91 BUDGET

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

This function includes the costs of the Office of the Commissioner of Finance (which includes personnel and accounting services). Costs of the commissioner's office have been allocated to the divisions within the department based on authorized positions for F.Y. 1991.

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

SCHEDULE 8.2  
BUDGET 1991

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

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1991		1,255,019
DEDUCTIONS:		
EQUIPMENT	(10,884)	
TOTAL DEDUCTIONS		(10,884)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	43,801	
ADMN-PROPERTY MGMT	1,190	
ADMN-INTERTECHNOLOGY GRP	34,999	
ADMN-INFORM POLICY OFF	85,845	
ADMN-OPERATIONS MGMT	13,399	
ADMN-MATERIALS MGMT	5,370	
TOTAL ALLOCATED ADDITIONS		184,604
TOTAL TO BE ALLOCATED		1,428,739

SCHEDULE 8.3  
BUDGET 1991

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	638,619		638,619
OTHER EXPENSE & COST			
SERVICES	459,770		459,770
SUPPLIES	145,746		145,746
EQUIPMENT	10,884	10,884	
DEPARTMENTAL EXPENDITURES	1,255,019	10,884	1,244,135
COST ADJUSTMENTS			
DEDUCTIONS	(10,884)	(10,884)	
ADDITIONS	184,604	184,604	
COST BY FUNCTION	1,428,739	184,604	1,244,135
REALLOCATE ADMN	0	(184,604)	184,604
ALLOCABLE COSTS	1,428,739	0	1,428,739
DISALLOWED			
NET ALLOCATED	1,428,739	0	1,428,739

SCHEDULE 8.4  
BUDGET 1991

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	34	26.15%	373,670
FIN-ACCOUNTING	52	40.00%	571,496
FIN-OTHER	30	23.08%	329,709
FIN-FIS MGMT/ADMN	14	10.77%	153,864
TOTAL	130	100.00%	1,428,739

ALLOCATION BASIS: F.Y. 1991 LEGISLATIVE APPROVED COMPLEMENT  
SOURCE: LAWS OF 1989

SCHEDULE 8.5  
BUDGET 1991

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

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	373,670	373,670
FIN-ACCOUNTING	571,496	571,496
FIN-OTHER	329,709	329,709
FIN-FISCAL MGMT/ADMN	153,864	153,864
TOTAL ALLOCATED	1,428,739	1,428,739

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. 1989. 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 2, 1989.

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



SCHEDULE 9.2  
BUDGET 1991

STATE OF MINNESOTA

FINANCE-BUDGET

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1991	2,451,645
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DEDUCTIONS:

EQUIPMENT	(12,000)
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TOTAL DEDUCTIONS	(12,000)
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ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT/ADMN	373,670
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TOTAL ALLOCATED ADDITIONS	373,670
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TOTAL TO BE ALLOCATED	2,813,315
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SCHEDULE 9.3  
BUDGET 1991

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	1,866,645		969,645	403,874	493,126
OTHER EXPENSE AND COST					
SERVICES	572,000		25,333	518,000	28,667
SUPPLIES	1,000		0	0	1,000
EQUIPMENT	12,000	12,000			
DEPARTMENTAL EXPENDITURES	2,451,645	12,000	994,978	921,874	522,793
COST ADJUSTMENTS					
DEDUCTIONS	(12,000)	(12,000)			
ADDITIONS	373,670	373,670			
COST BY FUNCTION	2,813,315	373,670	994,978	921,874	522,793
REALLOCATE ADMINISTRATION	0	(373,670)	152,396	141,200	80,074
ALLOCABLE COSTS	2,813,315	0	1,147,374	1,063,074	602,867
DISALLOWED	(602,867)				(602,867)
NET ALLOCATED	2,210,448		1,147,374	1,063,074	0

STATE OF MINNESOTA  
FINANCE-BUDGET  
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	3,173	0.11%	296
PROPERTY MANAGEMENT	1,923	0.07%	179
INTERTECHNOLOGIES GROUP	2,150	0.07%	200
INFORMATION POLICY OFFICE	874	0.03%	81
OPERATIONS MANAGEMENT	14,566	0.50%	1,358
MATERIALS MGMT	1,443	0.05%	135
BUILDING CODE & CONST COORD	2,071	0.07%	193
BUILDING FUND	5,411	0.19%	504
PLANT MGMT	11,881	0.41%	1,108
STATE REGISTER & DOCUMENTS	5,243	0.18%	489
MICROGRAPHICS	1,664	0.06%	155
ELECTRONICS EQUIPMENT RENTAL	1,338	0.05%	125
TELECOMMUNICATIONS	20,066	0.69%	1,871
MOTOR POOL	23,442	0.80%	2,185
STATE PRINTER	16,697	0.57%	1,557
CENTRAL STORES	20,982	0.72%	1,956
FEDERAL SURPLUS	2,583	0.09%	241
RESOURCE RECOVERY	71	0.00%	7
CLEARING ACCT-AUCTION PROCEEDS	191	0.01%	18
COMMUTER VANS	571	0.02%	53
COMPUTER SERVICES	13,629	0.47%	1,271
ADDRESSING & INSERT	1,011	0.03%	94
MATERIALS TRANSFER	311	0.01%	29
CAPITOL PARKING	2,472	0.08%	230
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	434	0.01%	40
IISAC	11	0.00%	1
911 EMERGENCY	4,792	0.16%	447
RISK MGMT	924	0.03%	86
VOLUNTEER SERVICES	245	0.01%	23
OTHER	1,255	0.04%	117
AGRICULTURE	49,333	1.69%	4,599
ANIMAL HEALTH BD	2,443	0.08%	228
ARTS BOARD	3,325	0.11%	310
ATTORNEY GENERAL	21,538	0.74%	2,008
AUDITOR	4,685	0.16%	437
COMMERCE	34,545	1.19%	3,220
COMMUNICATION IMPAIRED BD	769	0.03%	72
COMMUNITY COLLEGE BD	132,518	4.55%	12,354
CORRECTIONS	124,707	4.28%	11,626
DISABILITY COUNCIL	1,647	0.06%	154
EDUCATION-CENTRAL OFFICE	99,649	3.42%	9,290
EDUCATION-FARIBAULT SCHOOLS	6,183	0.21%	576
EDUCATION-VO-TECH	23,231	0.80%	2,166
EMPLOYEE RELATIONS	63,145	2.17%	5,887
FINANCE	29,996	1.03%	2,796
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	529	0.02%	49
GREATER MN CORP	75	0.00%	7
HEALTH	79,085	2.71%	7,373
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,918	0.13%	365
NURSING	4,224	0.14%	394
PHARMACY	1,691	0.06%	158
DENTISTRY	2,475	0.08%	231
CHIROPRACTORS	1,304	0.04%	122
PSYCHOLOGY	1,120	0.04%	104
OPTOMETRY	530	0.02%	49
NURSING HOME ADM	941	0.03%	88
SOCIAL WRK & MNTL HLTH	1,054	0.04%	98
SOCIAL WRK LIC BD	588	0.02%	55
MARR & FAMILY THERAPY BD	383	0.01%	36
UNLIC MNTL HLTH PROV BD	553	0.02%	52
PODIATRY	284	0.01%	26
VETERINARY MEDICINE	626	0.02%	58

STATE OF MINNESOTA  
FINANCE-BUDGET  
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.21%	576
HIGHER ED COORD BD	14,500	0.50%	1,352
HIGHER ED FAC AUTH	33	0.00%	3
HOUSING FINANCE	12,250	0.42%	1,142
HUMAN RIGHTS	2,459	0.08%	229
HUMAN SERVICES-CENTRAL OFFICE	123,677	4.25%	11,530
HUMAN SERVICES-INSTITUTIONS	95,676	3.28%	8,919
INDIAN AFFAIRS	957	0.03%	89
INVESTMENT BOARD	2,369	0.08%	221
IRON RANGE RESOURCES	17,600	0.60%	1,641
JOBS & TRAINING	257,764	8.85%	24,030
LABOR & INDUSTRY	48,565	1.67%	4,528
LEGISLATIVE AUDIT	2,035	0.07%	190
MEDIATION SVCS	1,783	0.06%	166
MILITARY AFFAIRS	20,400	0.70%	1,902
NATURAL RESOURCES	293,713	10.08%	27,382
NON-HEALTH LIC BDS			
BOXING	382	0.01%	36
BARBERS	1,183	0.04%	110
ELECTRICITY	4,201	0.14%	392
ARCHITECTS & ENG	2,638	0.09%	246
ABSTRACTORS	112	0.00%	10
ACCOUNTANCY	2,020	0.07%	188
PEACE OFFICERS	2,278	0.08%	212
PART-MUTUEL RACING	2,881	0.10%	269
PLANNING	9,793	0.34%	913
POLLUTION CONTROL	36,094	1.24%	3,365
PUB EMP RET ASSN	5,307	0.18%	495
PUBLIC SAFETY	458,921	15.75%	42,783
PUBLIC SERVICE	10,741	0.37%	1,001
PUBLIC UTIL COMM	2,475	0.08%	231
REVENUE	51,797	1.78%	4,829
SECRETARY OF STATE	13,935	0.48%	1,299
STATE LOTTERY	5	0.00%	0
STATE RETIREMENT	4,632	0.16%	432
STATE UNIV SYSTEM	148,957	5.11%	13,887
TEACHERS RETIREMENT	2,801	0.10%	261
TRADE & ECON DEV	35,577	1.22%	3,317
TRANSPORTATION	222,685	7.64%	20,760
TRANSPORTATION REG BD	360	0.01%	34
TREASURER	3,022	0.10%	282
VETERANS AFFAIRS	29,423	1.01%	2,743
WASTE MGMT BOARD	2,301	0.08%	215
WRKRS COMP CT OF APPEALS	541	0.02%	50
ZOO	23,739	0.81%	2,213
OTHER	76,105	2.61%	7,092
TOTAL	2,913,385	100.00%	271,602

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

STATE OF MINNESOTA  
FINANCE-BUDGET  
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	1,079	296	783
PROPERTY MANAGEMENT	654	179	475
INTERTECHNOLOGIES GROUP	731	200	531
INFORMATION POLICY OFFICE	297	81	216
OPERATIONS MANAGEMENT	4,950	1,358	3,592
MATERIALS MGMT	491	135	356
BUILDING CODE & CONST COORD	704	193	511
BUILDING FUND	1,838	504	1,334
PLANT MGMT	3,974	1,108	2,866
STATE REGISTER & DOCUMENTS	1,782	489	1,293
MICROGRAPHICS	565	155	410
ELECTRONICS EQUIPMENT RENTAL	455	125	330
TELECOMMUNICATIONS	6,818	1,871	4,947
MOTOR POOL	7,964	2,185	5,779
STATE PRINTER	5,674	1,557	4,117
CENTRAL STORES	7,129	1,956	5,173
FEDERAL SURPLUS	878	241	637
RESOURCE RECOVERY	25	7	18
CLEARING ACCT-AUCTION PROCEEDS	65	18	47
COMMUTER VANS	194	53	141
COMPUTER SERVICES	4,632	1,271	3,361
ADDRESSING & INSERT	343	94	249
MATERIALS TRANSFER	106	29	77
CAPITOL PARKING	839	230	609
PROC SUR-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	147	40	107
IISAC	4	1	3
911 EMERGENCY	1,629	447	1,182
RISK MGMT	314	86	228
VOLUNTEER SERVICES	83	23	60
OTHER	489	117	372
AGRICULTURE	44,801	4,599	40,202
ANIMAL HEALTH BD	2,218	228	1,990
ARTS BOARD	3,178	310	2,868
ATTORNEY GENERAL	7,318	2,008	5,310
AUDITOR	1,592	437	1,155
COMMERCE	33,016	3,220	29,796
COMMUNICATION IMPAIRED BD	736	72	664
COMMUNITY COLLEGE BD	42,594	12,354	30,240
CORRECTIONS	32,179	11,626	20,553
DISABILITY COUNCIL	1,291	154	1,137
EDUCATION-CENTRAL OFFICE	30,264	9,290	20,974
EDUCATION-FARIBAULT SCHOOLS	1,877	576	1,301
EDUCATION-VO-TECH	30,952	2,166	28,786
EMPLOYEE RELATIONS	21,456	5,887	15,569
FINANCE	10,191	2,796	7,395
GAMING-ADMIN UNIT	0	0	0
GAMBLING CONTROL	480	49	431
GREATER MN CORP	32	7	25
HEALTH	20,407	7,373	13,034
HEALTH LIC BDS			
MEDICAL EXAMINERS	7,363	365	6,998
NURSING	7,939	394	7,545
PHARMACY	3,178	158	3,020
DENTISTRY	4,651	231	4,420
CHIROPRACTORS	2,451	122	2,329
PSYCHOLOGY	2,105	104	2,001
OPTOMETRY	996	49	947
NURSING HOME ADM	1,769	88	1,681
SOCIAL WRK & MNTL HLTH	1,981	98	1,883
SOCIAL WRK LIC BD	1,105	55	1,050
MARR & FAMILY THERAPY BD	720	36	684
UNLIC MNTL HLTH PROV BD	1,040	52	988
PODIATRY	533	26	507
VETERINARY MEDICINE	1,176	58	1,118

STATE OF MINNESOTA  
FINANCE-BUDGET  
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
HEARING EXAMINER	2,695	576	2,119
HIGHER ED COORD BD	19,319	1,352	17,967
HIGHER ED FAC AUTH	44	3	41
HOUSING FINANCE	5,341	1,142	4,199
HUMAN RIGHTS	1,926	229	1,697
HUMAN SERVICES-CENTRAL OFFICE	72,952	11,530	61,422
HUMAN SERVICES-INSTITUTIONS	53,145	8,919	44,226
INDIAN AFFAIRS	749	89	660
INVESTMENT BOARD	805	221	584
IRON RANGE RESOURCES	5,800	1,641	4,159
JOBS & TRAINING	66,513	24,030	42,483
LABOR & INDUSTRY	21,175	4,528	16,647
LEGISLATIVE AUDIT	1,594	190	1,404
MEDIATION SVCS	1,397	166	1,231
MILITARY AFFAIRS	15,983	1,902	14,081
NATURAL RESOURCES	96,800	27,382	69,418
NON-HEALTH LIC BDS			
BOXING	365	36	329
BARBERS	1,131	110	1,021
ELECTRICITY	4,016	392	3,624
ARCHITECTS & ENG	2,521	246	2,275
ABSTRACTORS	106	10	96
ACCOUNTANCY	1,930	188	1,742
PEACE OFFICERS	577	212	365
PARI-MUTUEL RACING	731	269	462
PLANNING	3,327	913	2,414
POLLUTION CONTROL	11,896	3,365	8,531
PUB EMP RET ASSN	7,071	495	6,576
PUBLIC SAFETY	116,366	42,783	73,583
PUBLIC SERVICE	10,266	1,001	9,265
PUBLIC UTIL COMM	2,366	231	2,135
REVENUE	40,580	4,829	35,751
SECRETARY OF STATE	4,734	1,299	3,435
STATE LOTTERY	4	0	4
STATE RETIREMENT	6,171	432	5,739
STATE UNIV SYSTEM	47,879	13,887	33,992
TEACHERS RETIREMENT	3,732	261	3,471
TRADE & ECON DEV	15,513	3,317	12,196
TRANSPORTATION	56,465	20,760	35,705
TRANSPORTATION REG BD	90	34	56
TREASURER	1,027	282	745
VETERANS AFFAIRS	18,242	2,743	15,499
WASTE MGMT BOARD	759	215	544
WRKRS COMP CT OF APPEALS	235	50	185
ZOO	7,823	2,213	5,610
OTHER	38,771	7,092	31,679
TOTAL	1,147,374	271,602	875,772

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

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	25	0.31%	3,342
PROPERTY MANAGEMENT	16	0.20%	2,139
INTERTECHNOLOGIES GROUP	3	0.04%	401
INFORMATION POLICY OFFICE	9	0.11%	1,203
OPERATIONS MANAGEMENT	5	0.06%	668
MATERIALS MGMT	7	0.09%	936
BUILDING CODE & CONST COORD	4	0.05%	535
BUILDING FUND	3	0.04%	401
PLANT MGMT	11	0.14%	1,471
STATE REGISTER & DOCUMENTS	4	0.05%	535
MICROGRAPHICS	2	0.03%	267
ELECTRONICS EQUIPMENT RENTAL	1	0.01%	134
TELECOMMUNICATIONS	2	0.03%	267
MOTOR POOL	2	0.03%	267
STATE PRINTER	2	0.03%	267
CENTRAL STORES	2	0.03%	267
FEDERAL SURPLUS	6	0.08%	802
RESOURCE RECOVERY	2	0.03%	267
CLEARING ACCT-AUCTION PROCEEDS	1	0.01%	134
COMMUTER VANS	1	0.01%	134
COMPUTER SERVICES	28	0.35%	3,743
ADDRESSING & INSERT	1	0.01%	134
MATERIALS TRANSFER	1	0.01%	134
CAPITOL PARKING	2	0.03%	267
PROC SUR-LOCAL GOVT	2	0.03%	267
MGMT ANALYSIS-SP FD	2	0.03%	267
IISAC	1	0.01%	134
911 EMERGENCY	3	0.04%	401
RISK MGMT	1	0.01%	134
VOLUNTEER SERVICES	2	0.03%	267
OTHER	12	0.15%	1,604
AGRICULTURE	148	1.86%	19,786
ANIMAL HEALTH BD	11	0.14%	1,471
ARTS BOARD	34	0.43%	4,545
ATTORNEY GENERAL	75	0.94%	10,026
AUDITOR	11	0.14%	1,471
COMMERCE	33	0.41%	4,412
COMMUNICATION IMPAIRED BD	2	0.03%	267
COMMUNITY COLLEGE BD	98	1.23%	13,101
CORRECTIONS	694	8.73%	92,778
DISABILITY COUNCIL	8	0.10%	1,069
EDUCATION-CENTRAL OFFICE	501	6.30%	66,977
EDUCATION-FARIBAULT SCHOOLS	61	0.77%	8,155
EDUCATION-VO-TECH	170	2.14%	22,727
EMPLOYEE RELATIONS	53	0.67%	7,085
FINANCE	16	0.20%	2,139
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	6	0.08%	802
GREATER MN CORP	12	0.15%	1,604
HEALTH	611	7.68%	81,682
HEALTH LIC BDS			
MEDICAL EXAMINERS	4	0.05%	535
NURSING	4	0.05%	535
PHARMACY	3	0.04%	401
DENTISTRY	3	0.04%	401
CHIROPRACTORS	3	0.04%	401
PSYCHOLOGY	2	0.03%	267
OPTOMETRY	2	0.03%	267
NURSING HOME ADM	3	0.04%	401
SOCIAL WRK & MNTL HLTH	2	0.03%	267
SOCIAL WRK LIC BD	2	0.03%	267
MARR & FAMILY THERAPY BD	2	0.03%	267
UNLIC MNTL HLTH PROV BD	3	0.04%	401
PODIATRY	2	0.03%	267
VETERINARY MEDICINE	3	0.04%	401

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	7	0.09%	936
HIGHER ED COORD BD	48	0.60%	6,417
HIGHER ED FAC AUTH	1	0.01%	134
HOUSING FINANCE	58	0.73%	7,754
HUMAN RIGHTS	24	0.30%	3,208
HUMAN SERVICES-CENTRAL OFFICE	361	4.54%	48,261
HUMAN SERVICES-INSTITUTIONS	326	4.10%	43,582
INDIAN AFFAIRS	15	0.19%	2,005
INVESTMENT BOARD	35	0.44%	4,679
IRON RANGE RESOURCES	79	0.99%	10,561
JOBS & TRAINING	142	1.79%	18,983
LABOR & INDUSTRY	142	1.79%	18,983
LEGISLATIVE AUDIT	5	0.06%	668
MEDIATION SVCS	3	0.04%	401
MILITARY AFFAIRS	55	0.69%	7,353
NATURAL RESOURCES	1,284	16.15%	171,633
NON-HEALTH LIC BDS			
BOXING	2	0.03%	267
BARBERS	2	0.03%	267
ELECTRICITY	5	0.06%	668
ARCHITECTS & ENG	3	0.04%	401
ABSTRACTORS	2	0.03%	267
ACCOUNTANCY	2	0.03%	267
PEACE OFFICERS	6	0.08%	802
PART-MUTUEL RACING	37	0.47%	4,946
PLANNING	68	0.86%	9,091
POLLUTION CONTROL	341	4.29%	45,587
PUB EMP RET ASSN	9	0.11%	1,203
PUBLIC SAFETY	325	4.09%	43,448
PUBLIC SERVICE	36	0.45%	4,813
PUBLIC UTIL COMM	7	0.09%	936
REVENUE	274	3.45%	36,630
SECRETARY OF STATE	26	0.33%	3,476
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	12	0.15%	1,604
STATE UNIV SYSTEM	72	0.91%	9,625
TEACHERS RETIREMENT	3	0.04%	401
TRADE & ECON DEV	216	2.72%	28,876
TRANSPORTATION	514	6.46%	68,715
TRANSPORTATION REG BD	2	0.03%	267
TREASURER	4	0.05%	535
VETERANS AFFAIRS	99	1.24%	13,235
WASTE MGMT BOARD	13	0.16%	1,738
WRKRS COMP CT OF APPEALS	2	0.03%	267
ZOO	106	1.33%	14,171
OTHER	434	5.46%	58,029
TOTAL	7,952	100.00%	1,063,074

ALLOCATION BASIS: NUMBER OF AIDS (ALLOTMENT ACCOUNTS) 9-2-89  
SOURCE: COMPUTER REPORT



STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	4,421	1,079	3,342
PROPERTY MANAGEMENT	2,793	654	2,139
INTERTECHNOLOGIES GROUP	1,132	731	401
INFORMATION POLICY OFFICE	1,500	297	1,203
OPERATIONS MANAGEMENT	5,618	4,950	668
MATERIALS MGMT	1,427	491	936
BUILDING CODE & CONST COORD	1,239	704	535
BUILDING FUND	2,239	1,838	401
PLANT MGMT	5,445	3,974	1,471
STATE REGISTER & DOCUMENTS	2,317	1,782	535
MICROGRAPHICS	832	565	267
ELECTRONICS EQUIPMENT RENTAL	589	455	134
TELECOMMUNICATIONS	7,085	6,818	267
MOTOR POOL	8,231	7,964	267
STATE PRINTER	5,941	5,674	267
CENTRAL STORES	7,396	7,129	267
FEDERAL SURPLUS	1,680	878	802
RESOURCE RECOVERY	292	25	267
CLEARING ACCT-AUCTION PROCEEDS	199	65	134
COMPUTER VANS	328	194	134
COMPUTER SERVICES	8,375	4,632	3,743
ADDRESSING & INSERT	477	343	134
MATERIALS TRANSFER	240	106	134
CAPITOL PARKING	1,106	839	267
PROC SUR-LOCAL GOVT	267	0	267
MGMT ANALYSIS-SP FD	414	147	267
IISAC	138	4	134
911 EMERGENCY	2,030	1,629	401
RISK MGMT	448	314	134
VOLUNTEER SERVICES	350	83	267
OTHER	2,093	489	1,604
AGRICULTURE	64,587	44,801	19,786
ANIMAL HEALTH BD	3,689	2,218	1,471
ARTS BOARD	7,723	3,178	4,545
ATTORNEY GENERAL	17,344	7,318	10,026
AUDITOR	3,063	1,592	1,471
COMMERCE	37,428	33,016	4,412
COMMUNICATION IMPAIRED BD	1,003	736	267
COMMUNITY COLLEGE BD	55,695	42,594	13,101
CORRECTIONS	124,957	32,179	92,778
DISABILITY COUNCIL	2,360	1,291	1,069
EDUCATION-CENTRAL OFFICE	97,241	30,264	66,977
EDUCATION-FARIBAULT SCHOOLS	10,032	1,877	8,155
EDUCATION-VO-TECH	53,679	30,952	22,727
EMPLOYEE RELATIONS	28,541	21,456	7,085
FINANCE	12,330	10,191	2,139
GAMING-ADMIN UNIT	0	0	0
GAMBLING CONTROL	1,282	480	802
GREATER MN CORP	1,636	32	1,604
HEALTH	102,089	20,407	81,682
HEALTH LIC BDS			
MEDICAL EXAMINERS	7,898	7,363	535
NURSING	8,474	7,939	535
PHARMACY	3,579	3,178	401
DENTISTRY	5,052	4,651	401
CHIROPRACTORS	2,852	2,451	401
PSYCHOLOGY	2,372	2,105	267
OPTOMETRY	1,263	996	267
NURSING HOME ADM	2,170	1,769	401
SOCIAL WRK & MNTL HLTH	2,248	1,981	267
SOCIAL WRK LIC BD	1,372	1,105	267
MARR & FAMILY THERAPY BD	987	720	267
UNLIC MNTL HLTH PROV BD	1,441	1,040	401
PODIATRY	800	533	267
VETERINARY MEDICINE	1,577	1,176	401

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HEARING EXAMINER	3,631	2,695	936
HIGHER ED COORD BD	25,736	19,319	6,417
HIGHER ED FAC AUTH	178	44	134
HOUSING FINANCE	13,095	5,341	7,754
HUMAN RIGHTS	5,134	1,926	3,208
HUMAN SERVICES-CENTRAL OFFICE	121,213	72,952	48,261
HUMAN SERVICES-INSTITUTIONS	96,727	53,145	43,582
INDIAN AFFAIRS	2,754	749	2,005
INVESTMENT BOARD	5,484	805	4,679
IRON RANGE RESOURCES	16,361	5,800	10,561
JOBS & TRAINING	85,496	66,513	18,983
LABOR & INDUSTRY	40,158	21,175	18,983
LEGISLATIVE AUDIT	2,262	1,594	668
MEDIATION SVCS	1,798	1,397	401
MILITARY AFFAIRS	23,336	15,983	7,353
NATURAL RESOURCES	268,453	96,800	171,653
NON-HEALTH LIC BDS			
BOXING	632	365	267
BARBERS	1,398	1,131	267
ELECTRICITY	4,684	4,016	668
ARCHITECTS & ENG	2,922	2,521	401
ABSTRACTORS	373	106	267
ACCOUNTANCY	2,197	1,930	267
PEACE OFFICERS	1,379	577	802
PARI-MUTUEL RACING	5,677	731	4,946
PLANNING	12,418	3,327	9,091
POLLUTION CONTROL	57,483	11,896	45,587
PUB EMP RET ASSN	8,274	7,071	1,203
PUBLIC SAFETY	159,814	116,366	43,448
PUBLIC SERVICE	15,079	10,266	4,813
PUBLIC UTIL COMM	3,302	2,366	936
REVENUE	77,210	40,580	36,630
SECRETARY OF STATE	8,210	4,734	3,476
STATE LOTTERY	4	4	0
STATE RETIREMENT	7,775	6,171	1,604
STATE UNIV SYSTEM	57,504	47,879	9,625
TEACHERS RETIREMENT	4,133	3,732	401
TRADE & ECON DEV	44,389	15,513	28,876
TRANSPORTATION	125,180	56,465	68,715
TRANSPORTATION REG BD	357	90	267
TREASURER	1,562	1,027	535
VETERANS AFFAIRS	31,477	18,242	13,235
WASTE MGMT BOARD	2,497	759	1,738
WRKRS COMP CT OF APPEALS	502	235	267
ZOO	21,994	7,823	14,171
OTHER	96,800	38,771	58,029
TOTAL	2,210,448	1,147,374	1,063,074

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. 1989.

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

SCHEDULE 10.2  
BUDGET 1991

STATE OF MINNESOTA  
FINANCE-ACCOUNTING  
COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1991 3,722,934

DEDUCTIONS:

EQUIPMENT (3,000)

TOTAL DEDUCTIONS (3,000)

ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMN 571,496

TOTAL ALLOCATED ADDITIONS 571,496

TOTAL TO BE ALLOCATED 4,291,430

SCHEDULE 10.3  
BUDGET 1991

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	2,280,984	220,321	1,914,453	146,210
OTHER EXPENSE & COST				
SERVICES	1,427,950	1,315,950	112,000	0
SUPPLIES	11,000	11,000	0	0
EQUIPMENT	3,000	3,000	0	0
DEPARTMENTAL EXPEND	3,722,934	1,550,271	2,026,453	146,210
COST ADJUSTMENTS				
DEDUCTIONS	(3,000)	(3,000)		
ADDITIONS	571,496	571,496		
COST BY FUNCTION	4,291,430	2,118,767	2,026,453	146,210
REALLOCATE ADMN	0	(2,118,767)	1,976,184	142,583
ALLOCABLE COSTS	4,291,430	0	4,002,637	288,793
DISALLOWED	(288,793)			(288,793)
NET ALLOCATED	4,002,637	0	4,002,637	0

STATE OF MINNESOTA  
FINANCE-ACCOUNTING  
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	3,173	0.11%	4,359
PROPERTY MANAGEMENT	1,923	0.07%	2,642
INTERTECHNOLOGIES GROUP	2,150	0.07%	2,954
INFORMATION POLICY OFFICE	874	0.03%	1,201
OPERATIONS MANAGEMENT	14,566	0.50%	20,012
MATERIALS MGMT	1,443	0.05%	1,983
BUILDING CODE & CONST COORD	2,071	0.07%	2,845
BUILDING FUND	5,411	0.19%	7,434
PLANT MGMT	11,881	0.41%	16,323
STATE REGISTER & DOCUMENTS	5,243	0.18%	7,203
MICROGRAPHICS	1,664	0.06%	2,286
ELECTRONICS EQUIPMENT RENTAL	1,338	0.05%	1,838
TELECOMMUNICATIONS	20,066	0.69%	27,568
MOTOR POOL	23,442	0.80%	32,206
STATE PRINTER	16,697	0.57%	22,940
CENTRAL STORES	20,982	0.72%	28,827
FEDERAL SURPLUS	2,583	0.09%	3,549
RESOURCE RECOVERY	71	0.00%	98
CLEARING ACCT-AUCTION PROCEEDS	191	0.01%	262
COMMUTER VANS	571	0.02%	784
COMPUTER SERVICES	13,629	0.47%	18,725
ADDRESSING & INSERT	1,011	0.03%	1,389
MATERIALS TRANSFER	311	0.01%	427
CAPITOL PARKING	2,472	0.08%	3,396
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	434	0.01%	596
IISAC	11	0.00%	15
911 EMERGENCY	4,792	0.16%	6,584
RISK MGMT	924	0.03%	1,269
VOLUNTEER SERVICES	245	0.01%	337
OTHER	1,255	0.04%	1,724
AGRICULTURE	49,333	1.69%	67,778
ANIMAL HEALTH BD	2,443	0.08%	3,356
ARTS BOARD	3,325	0.11%	4,568
ATTORNEY GENERAL	21,538	0.74%	29,591
AUDITOR	4,685	0.16%	6,437
COMMERCE	34,545	1.19%	47,461
COMMUNICATION IMPAIRED BD	769	0.03%	1,057
COMMUNITY COLLEGE BD	132,518	4.55%	182,064
CORRECTIONS	124,707	4.28%	171,332
DISABILITY COUNCIL	1,647	0.06%	2,263
EDUCATION-CENTRAL OFFICE	99,649	3.42%	136,906
EDUCATION-FARIBAULT SCHOOLS	6,183	0.21%	8,495
EDUCATION-VO-TECH	23,231	0.80%	31,917
EMPLOYEE RELATIONS	63,145	2.17%	86,754
FINANCE	29,996	1.03%	41,211
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	529	0.02%	727
GREATER MN CORP	75	0.00%	103
HEALTH	79,085	2.71%	108,653
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,918	0.13%	5,383
NURSING	4,224	0.14%	5,803
PHARMACY	1,691	0.06%	2,323
DENTISTRY	2,475	0.08%	3,400
CHIROPRACTORS	1,304	0.04%	1,792
PSYCHOLOGY	1,120	0.04%	1,539
OPTOMETRY	530	0.02%	728
NURSING HOME ADM	941	0.03%	1,293
SOCIAL WRK & MNTL HLTH	1,054	0.04%	1,448
SOCIAL WRK LIC BD	588	0.02%	808
MARR & FAMILY THERAPY BD	383	0.01%	526
UNLIC MNTL HLTH PROV BD	553	0.02%	760
PODIATRY	284	0.01%	390
VETERINARY MEDICINE	626	0.02%	860

STATE OF MINNESOTA  
FINANCE-ACCOUNTING  
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.21%	8,491
HIGHER ED COORD BD	14,500	0.50%	19,921
HIGHER ED FAC AUTH	33	0.00%	45
HOUSING FINANCE	12,250	0.42%	16,830
HUMAN RIGHTS	2,459	0.08%	3,378
HUMAN SERVICES-CENTRAL OFFICE	123,677	4.25%	169,917
HUMAN SERVICES-INSTITUTIONS	95,676	3.28%	131,447
INDIAN AFFAIRS	957	0.03%	1,315
INVESTMENT BOARD	2,369	0.08%	3,255
IRON RANGE RESOURCES	17,600	0.60%	24,180
JOBS & TRAINING	257,764	8.85%	354,136
LABOR & INDUSTRY	48,565	1.67%	66,722
LEGISLATIVE AUDIT	2,035	0.07%	2,796
MEDIATION SVCS	1,783	0.06%	2,450
MILITARY AFFAIRS	20,400	0.70%	28,027
NATURAL RESOURCES	293,713	10.08%	403,526
NON-HEALTH LIC BDS			
BOXING	382	0.01%	525
BARBERS	1,183	0.04%	1,625
ELECTRICITY	4,201	0.14%	5,772
ARCHITECTS & ENG	2,638	0.09%	3,624
ABSTRACTORS	112	0.00%	154
ACCOUNTANCY	2,020	0.07%	2,775
PEACE OFFICERS	2,278	0.08%	3,130
PARI-MUTUEL RACING	2,881	0.10%	3,958
PLANNING	9,793	0.34%	13,454
POLLUTION CONTROL	36,094	1.24%	49,589
PUB EMP RET ASSN	5,307	0.18%	7,291
PUBLIC SAFETY	458,921	15.75%	630,502
PUBLIC SERVICE	10,741	0.37%	14,757
PUBLIC UTIL COMM	2,475	0.08%	3,400
REVENUE	51,797	1.78%	71,163
SECRETARY OF STATE	13,935	0.48%	19,145
STATE LOTTERY	5	0.00%	7
STATE RETIREMENT	4,632	0.16%	6,364
STATE UNIV SYSTEM	148,957	5.11%	204,649
TEACHERS RETIREMENT	2,801	0.10%	3,848
TRADE & ECON DEV	35,577	1.22%	48,878
TRANSPORTATION	222,685	7.64%	305,942
TRANSPORTATION REG BD	360	0.01%	495
TREASURER	3,022	0.10%	4,152
VETERANS AFFAIRS	29,423	1.01%	40,424
WASTE MGMT BOARD	2,301	0.08%	3,161
WRKRS COMP CT OF APPEALS	541	0.02%	743
ZOO	23,739	0.81%	32,615
OTHER	76,105	2.61%	104,557
TOTAL	2,913,385	100.00%	4,002,637

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

STATE OF MINNESOTA  
FINANCE-ACCOUNTING  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	4,359	4,359
PROPERTY MANAGEMENT	2,642	2,642
INTERTECHNOLOGIES GROUP	2,954	2,954
INFORMATION POLICY OFFICE	1,201	1,201
OPERATIONS MANAGEMENT	20,012	20,012
MATERIALS MGMT	1,983	1,983
BUILDING CODE & CONST COORD	2,845	2,845
BUILDING FUND	7,434	7,434
PLANT MGMT	16,323	16,323
STATE REGISTER & DOCUMENTS	7,203	7,203
MICROGRAPHICS	2,286	2,286
ELECTRONICS EQUIPMENT RENTAL	1,838	1,838
TELECOMMUNICATIONS	27,568	27,568
MOTOR POOL	32,206	32,206
STATE PRINTER	22,940	22,940
CENTRAL STORES	28,827	28,827
FEDERAL SURPLUS	3,549	3,549
RESOURCE RECOVERY	98	98
CLEARING ACCT-AUCTION PROCEEDS	262	262
COMMUTER VANS	784	784
COMPUTER SERVICES	18,725	18,725
ADDRESSING & INSERT	1,389	1,389
MATERIALS TRANSFER	427	427
CAPITOL PARKING	3,396	3,396
PROC SUR-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	596	596
IISAC	15	15
911 EMERGENCY	6,584	6,584
RISK MGMT	1,269	1,269
VOLUNTEER SERVICES	337	337
OTHER	1,724	1,724
AGRICULTURE	67,778	67,778
ANIMAL HEALTH BD	3,356	3,356
ARTS BOARD	4,568	4,568
ATTORNEY GENERAL	29,591	29,591
AUDITOR	6,437	6,437
COMMERCE	47,461	47,461
COMMUNICATION IMPAIRED BD	1,057	1,057
COMMUNITY COLLEGE BD	182,064	182,064
CORRECTIONS	171,332	171,332
DISABILITY COUNCIL	2,263	2,263
EDUCATION-CENTRAL OFFICE	136,906	136,906
EDUCATION-FARIBAULT SCHOOLS	8,495	8,495
EDUCATION-VO-TECH	31,917	31,917
EMPLOYEE RELATIONS	86,754	86,754
FINANCE	41,211	41,211
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	727	727
GREATER MN CORP	103	103
HEALTH	108,653	108,653
HEALTH LIC BDS		
MEDICAL EXAMINERS	5,383	5,383
NURSING	5,803	5,803
PHARMACY	2,323	2,323
DENTISTRY	3,400	3,400
CHIROPRACTORS	1,792	1,792
PSYCHOLOGY	1,539	1,539
OPTOMETRY	728	728
NURSING HOME ADM	1,293	1,293
SOCIAL WRK & MNTL HLTH	1,448	1,448
SOCIAL WRK LIC BD	808	808
MARR & FAMILY THERAPY BD	526	526
UNLIC MNTL HLTH PROV BD	760	760
PODIATRY	390	390
VETERINARY MEDICINE	860	860



STATE OF MINNESOTA  
FINANCE-ACCOUNTING  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HEARING EXAMINER	8,491	8,491
HIGHER ED COORD BD	19,921	19,921
HIGHER ED FAC AUTH	45	45
HOUSING FINANCE	16,830	16,830
HUMAN RIGHTS	3,378	3,378
HUMAN SERVICES-CENTRAL OFFICE	169,917	169,917
HUMAN SERVICES-INSTITUTIONS	131,447	131,447
INDIAN AFFAIRS	1,315	1,315
INVESTMENT BOARD	3,255	3,255
IRON RANGE RESOURCES	24,180	24,180
JOBS & TRAINING	354,136	354,136
LABOR & INDUSTRY	66,722	66,722
LEGISLATIVE AUDIT	2,796	2,796
MEDIATION SVCS	2,450	2,450
MILITARY AFFAIRS	28,027	28,027
NATURAL RESOURCES	403,526	403,526
NON-HEALTH LIC BDS		
BOXING	525	525
BARBERS	1,625	1,625
ELECTRICITY	5,772	5,772
ARCHITECTS & ENG	3,624	3,624
ABSTRACTORS	154	154
ACCOUNTANCY	2,775	2,775
PEACE OFFICERS	3,130	3,130
PARI-MUTUEL RACING	3,958	3,958
PLANNING	13,454	13,454
POLLUTION CONTROL	49,589	49,589
PUB EMP RET ASSN	7,291	7,291
PUBLIC SAFETY	630,502	630,502
PUBLIC SERVICE	14,757	14,757
PUBLIC UTIL COMM	3,400	3,400
REVENUE	71,163	71,163
SECRETARY OF STATE	19,145	19,145
STATE LOTTERY	7	7
STATE RETIREMENT	6,364	6,364
STATE UNIV SYSTEM	204,649	204,649
TEACHERS RETIREMENT	3,848	3,848
TRADE & ECON DEV	48,878	48,878
TRANSPORTATION	305,942	305,942
TRANSPORTATION REG BD	495	495
TREASURER	4,152	4,152
VETERANS AFFAIRS	40,424	40,424
WASTE MGMT BOARD	3,161	3,161
WRKRS COMP CT OF APPEALS	743	743
ZOO	32,615	32,615
OTHER	104,557	104,557
TOTAL	4,002,637	4,002,637

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

SCHEDULE 11.1  
FISCAL 91 BUDGET

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. 1989.

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 1989.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1989 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 1991

STATE OF MINNESOTA

FINANCE-OTHER

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1991	1,898,994
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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	329,709
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TOTAL ALLOCATED ADDITIONS	329,709
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TOTAL TO BE ALLOCATED	2,214,703
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SCHEDULE 11.3  
BUDGET 1991

STATE OF MINNESOTA

FINANCE-OTHER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	GENERAL GOVT
<b>WAGES &amp; BENEFITS</b>						
SALARY & WAGES	1,224,294	0	325,059	350,703	13,200	535,332
<b>OTHER EXPENSE &amp; COST</b>						
SERVICES	651,700	0	12,000	493,300	0	146,400
SUPPLIES	9,000	0	2,000	2,000	0	5,000
EQUIPMENT	14,000	14,000				
DEPARTMENTAL EXPEND	1,898,994	14,000	339,059	846,003	13,200	686,732
<b>COST ADJUSTMENTS</b>						
DEDUCTIONS	(14,000)	(14,000)				
ADDITIONS	329,709	329,709				
COST BY FUNCTION	2,214,703	329,709	339,059	846,003	13,200	686,732
REALLOCATE ADMN	0	(329,709)	59,306	147,976	2,309	120,118
ALLOCABLE COSTS	2,214,703	0	398,365	993,979	15,509	806,850
DISALLOWED	(806,850)					(806,850)
NET ALLOCATED	1,407,853		398,365	993,979	15,509	0

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	3,173	0.11%	434
PROPERTY MANAGEMENT	1,923	0.07%	263
INTERTECHNOLOGIES GROUP	2,150	0.07%	294
INFORMATION POLICY OFFICE	874	0.03%	120
OPERATIONS MANAGEMENT	14,566	0.50%	1,992
MATERIALS MGMT	1,443	0.05%	197
BUILDING CODE & CONST COORD	2,071	0.07%	283
BUILDING FUND	5,411	0.19%	740
PLANT MGMT	11,881	0.41%	1,625
STATE REGISTER & DOCUMENTS	5,243	0.18%	717
MICROGRAPHICS	1,664	0.06%	228
ELECTRONICS EQUIPMENT RENTAL	1,338	0.05%	183
TELECOMMUNICATIONS	20,066	0.69%	2,744
MOTOR POOL	23,442	0.80%	3,205
STATE PRINTER	16,697	0.57%	2,283
CENTRAL STORES	20,982	0.72%	2,869
FEDERAL SURPLUS	2,583	0.09%	353
RESOURCE RECOVERY	71	0.00%	10
CLEARING ACCT-AUCTION PROCEEDS	191	0.01%	26
COMMUTER VANS	571	0.02%	78
COMPUTER SERVICES	13,629	0.47%	1,864
ADDRESSING & INSERT	1,011	0.03%	138
MATERIALS TRANSFER	311	0.01%	43
CAPITOL PARKING	2,472	0.08%	338
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	434	0.01%	59
IISAC	11	0.00%	2
911 EMERGENCY	4,792	0.16%	655
RISK MGMT	924	0.03%	126
VOLUNTEER SERVICES	245	0.01%	34
OTHER	1,255	0.04%	172
AGRICULTURE	49,333	1.69%	6,746
ANIMAL HEALTH BD	2,443	0.08%	334
ARTS BOARD	3,325	0.11%	455
ATTORNEY GENERAL	21,538	0.74%	2,945
AUDITOR	4,685	0.16%	641
COMMERCE	34,545	1.19%	4,724
COMMUNICATION IMPAIRED BD	769	0.03%	105
COMMUNITY COLLEGE BD	132,518	4.55%	18,120
CORRECTIONS	124,707	4.28%	17,052
DISABILITY COUNCIL	1,647	0.06%	225
EDUCATION-CENTRAL OFFICE	99,649	3.42%	13,626
EDUCATION-FARIBAUT SCHOOLS	6,183	0.21%	845
EDUCATION-VO-TECH	23,231	0.80%	3,177
EMPLOYEE RELATIONS	63,145	2.17%	8,634
FINANCE	29,996	1.03%	4,102
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	529	0.02%	72
GREATER MN CORP	75	0.00%	10
HEALTH	79,085	2.71%	10,814
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,918	0.13%	536
NURSING	4,224	0.14%	578
PHARMACY	1,691	0.06%	231
DENTISTRY	2,475	0.08%	338
CHIROPRACTORS	1,304	0.04%	178
PSYCHOLOGY	1,120	0.04%	153
OPTOMETRY	530	0.02%	72
NURSING HOME ADM	941	0.03%	129
SOCIAL WRK & MNTL HLTH	1,054	0.04%	144
SOCIAL WRK LIC BD	588	0.02%	80
MARR & FAMILY THERAPY BD	383	0.01%	52
UNLIC MNTL HLTH PROV BD	553	0.02%	76
PODIATRY	284	0.01%	39
VETERINARY MEDICINE	626	0.02%	86

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.21%	845
HIGHER ED COORD BD	14,500	0.50%	1,983
HIGHER ED FAC AUTH	33	0.00%	5
HOUSING FINANCE	12,250	0.42%	1,675
HUMAN RIGHTS	2,459	0.08%	336
HUMAN SERVICES-CENTRAL OFFICE	123,677	4.25%	16,911
HUMAN SERVICES-INSTITUTIONS	95,676	3.28%	13,082
INDIAN AFFAIRS	957	0.03%	131
INVESTMENT BOARD	2,369	0.08%	324
IRON RANGE RESOURCES	17,600	0.60%	2,407
JOBS & TRAINING	257,764	8.85%	35,246
LABOR & INDUSTRY	48,565	1.67%	6,641
LEGISLATIVE AUDIT	2,035	0.07%	278
MEDIATION SVCS	1,783	0.06%	244
MILITARY AFFAIRS	20,400	0.70%	2,789
NATURAL RESOURCES	293,713	10.08%	40,161
NON-HEALTH LIC BDS			
BOXING	382	0.01%	52
BARBERS	1,183	0.04%	162
ELECTRICITY	4,201	0.14%	574
ARCHITECTS & ENG	2,638	0.09%	361
ABSTRACTORS	112	0.00%	15
ACCOUNTANCY	2,020	0.07%	276
PEACE OFFICERS	2,278	0.08%	311
PARI-MUTUEL RACING	2,881	0.10%	394
PLANNING	9,793	0.34%	1,339
POLLUTION CONTROL	36,094	1.24%	4,935
PUB EMP RET ASSN	5,307	0.18%	726
PUBLIC SAFETY	458,921	15.75%	62,751
PUBLIC SERVICE	10,741	0.37%	1,469
PUBLIC UTIL COMM	2,475	0.08%	338
REVENUE	51,797	1.78%	7,083
SECRETARY OF STATE	13,935	0.48%	1,905
STATE LOTTERY	5	0.00%	1
STATE RETIREMENT	4,632	0.16%	633
STATE UNIV SYSTEM	148,957	5.11%	20,368
TEACHERS RETIREMENT	2,801	0.10%	383
TRADE & ECON DEV	35,577	1.22%	4,865
TRANSPORTATION	222,685	7.64%	30,449
TRANSPORTATION REG BD	360	0.01%	49
TREASURER	3,022	0.10%	413
VETERANS AFFAIRS	29,423	1.01%	4,023
WASTE MGMT BOARD	2,301	0.08%	315
WRKRS COMP CT OF APPEALS	541	0.02%	74
ZOO	23,739	0.81%	3,246
OTHER	76,105	2.61%	10,403
TOTAL	2,913,385	100.00%	398,365

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

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	11,453	0.11%	1,114
PROPERTY MANAGEMENT	7,382	0.07%	718
INTERTECHNOLOGIES GROUP	7,595	0.07%	739
INFORMATION POLICY OFFICE	3,953	0.04%	385
OPERATIONS MANAGEMENT	6,738	0.07%	655
MATERIALS MGMT	14,451	0.14%	1,406
BUILDING CODE & CONST COORD	5,637	0.06%	548
BUILDING FUND	2,457	0.02%	239
PLANT MGMT	49,965	0.49%	4,860
STATE REGISTER & DOCUMENTS	5,249	0.05%	511
MICROGRAPHICS	4,395	0.04%	428
ELECTRONICS EQUIPMENT RENTAL	1,441	0.01%	140
TELECOMMUNICATIONS	1,990	0.02%	194
MOTOR POOL	4,195	0.04%	408
STATE PRINTER	21,760	0.21%	2,117
CENTRAL STORES	3,485	0.03%	339
FEDERAL SURPLUS	2,481	0.02%	241
RESOURCE RECOVERY	111	0.00%	11
CLEARING ACCT-AUCTION PROCEEDS	3	0.00%	0
COMPUTER VANS	853	0.01%	83
COMPUTER SERVICES	66,521	0.65%	6,471
ADDRESSING & INSERT	4,188	0.04%	407
MATERIALS TRANSFER	3,252	0.03%	316
CAPITOL PARKING	3,253	0.03%	316
PROC SUR-LOCAL GOVT	402	0.00%	39
MGMT ANALYSIS-SP FD	1,898	0.02%	185
IISAC	0	0.00%	0
911 EMERGENCY	773	0.01%	75
RISK MGMT	112	0.00%	11
VOLUNTEER SERVICES	126	0.00%	12
OTHER	364	0.00%	35
AGRICULTURE	116,697	1.14%	11,352
ANIMAL HEALTH BD	15,888	0.16%	1,546
ARTS BOARD	3,924	0.04%	382
ATTORNEY GENERAL	87,745	0.86%	8,536
AUDITOR	28,134	0.28%	2,737
COMMERCE	54,512	0.53%	5,303
COMMUNICATION IMPAIRED BD	170	0.00%	17
COMMUNITY COLLEGE BD	469,371	4.59%	45,659
CORRECTIONS	547,348	5.36%	53,244
DISABILITY COUNCIL	2,347	0.02%	228
EDUCATION-CENTRAL OFFICE	95,105	0.93%	9,252
EDUCATION-FARIBAULT SCHOOLS	48,507	0.47%	4,719
EDUCATION-VO-TECH	27,742	0.27%	2,699
EMPLOYEE RELATIONS	39,008	0.38%	3,795
FINANCE	42,538	0.42%	4,138
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	826	0.01%	80
GREATER MN CORP	0	0.00%	0
HEALTH	202,841	1.99%	19,732
HEALTH LIC BDS			
MEDICAL EXAMINERS	4,504	0.04%	438
NURSING	5,165	0.05%	502
PHARMACY	1,372	0.01%	133
DENTISTRY	1,245	0.01%	121
CHIROPRACTORS	922	0.01%	90
PSYCHOLOGY	814	0.01%	79
OPTOMETRY	355	0.00%	35
NURSING HOME ADM	454	0.00%	44
SOCIAL WRK & MNTL HLTH	927	0.01%	90
SOCIAL WRK LIC BD	292	0.00%	28
MARR & FAMILY THERAPY BD	231	0.00%	22
UNLIC MNTL HLTH PROV BD	189	0.00%	18
PODIATRY	121	0.00%	12
VETERINARY MEDICINE	338	0.00%	33

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	17,570	0.17%	1,709
HIGHER ED COORD BD	55,161	0.54%	5,366
HIGHER ED FAC AUTH	600	0.01%	58
HOUSING FINANCE	29,971	0.29%	2,915
HUMAN RIGHTS	17,262	0.17%	1,679
HUMAN SERVICES-CENTRAL OFFICE	228,609	2.24%	22,238
HUMAN SERVICES-INSTITUTIONS	1,987,445	19.45%	193,332
INDIAN AFFAIRS	1,853	0.02%	180
INVESTMENT BOARD	5,959	0.06%	580
IRON RANGE RESOURCES	29,075	0.28%	2,828
JOBS & TRAINING	542,898	5.31%	52,811
LABOR & INDUSTRY	104,856	1.03%	10,200
LEGISLATIVE AUDIT	16,020	0.16%	1,558
MEDIATION SVCS	4,935	0.05%	480
MILITARY AFFAIRS	112,954	1.11%	10,988
NATURAL RESOURCES	1,058,452	10.36%	102,963
NON-HEALTH LIC BDS			
BOXING	459	0.00%	45
BARBERS	490	0.00%	48
ELECTRICITY	4,579	0.04%	445
ARCHITECTS & ENG	1,418	0.01%	138
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	974	0.01%	95
PEACE OFFICERS	1,761	0.02%	171
PARI-MUTUEL RACING	2,349	0.02%	229
PLANNING	26,915	0.26%	2,618
POLLUTION CONTROL	164,960	1.61%	16,047
PUB EMP RET ASSN	16,766	0.16%	1,631
PUBLIC SAFETY	505,048	4.94%	49,129
PUBLIC SERVICE	35,695	0.35%	3,472
PUBLIC UTIL COMM	9,650	0.09%	939
REVENUE	300,159	2.94%	29,198
SECRETARY OF STATE	20,895	0.20%	2,033
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	10,655	0.10%	1,036
STATE UNIV SYSTEM	927,618	9.08%	90,236
TEACHERS RETIREMENT	12,442	0.12%	1,210
TRADE & ECON DEV	73,434	0.72%	7,143
TRANSPORTATION	1,497,515	14.66%	145,673
TRANSPORTATION REG BD	2,252	0.02%	219
TREASURER	2,591	0.03%	252
VETERANS AFFAIRS	143,412	1.40%	13,951
WASTE MGMT BOARD	5,357	0.05%	521
WRKRS COMP CT OF APPEALS	3,689	0.04%	359
ZOO	50,280	0.49%	4,891
OTHER	146,957	1.44%	14,298
TOTAL	10,218,055	100.00%	993,979

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



STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	0	0.00Z	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	561,711	0.03Z	4
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
CAPITOL PARKING	0	0.00Z	0
PROC SUR-LOCAL GOVT	0	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	2,289,714	0.12Z	18
AGRICULTURE	1,018,765	0.05Z	8
ANIMAL HEALTH BD	127,176	0.01Z	1
ARTS BOARD	546,031	0.03Z	4
ATTORNEY GENERAL	602,234	0.03Z	5
AUDITOR	0	0.00Z	0
COMMERCE	0	0.00Z	0
COMMUNICATION IMPAIRED BD	0	0.00Z	0
COMMUNITY COLLEGE BD	4,654,150	0.23Z	36
CORRECTIONS	2,249,887	0.11Z	18
DISABILITY COUNCIL	0	0.00Z	0
EDUCATION-CENTRAL OFFICE	170,028,330	8.55Z	1,326
EDUCATION-FARIBAULT SCHOOLS	76,298	0.00Z	1
EDUCATION-VO-TECH	17,372,867	0.87Z	135
EMPLOYEE RELATIONS	0	0.00Z	0
FINANCE	0	0.00Z	0
GAMING-ADMIN UNIT	0	0.00Z	0
GAMBLING CONTROL	0	0.00Z	0
GREATER MN CORP	0	0.00Z	0
HEALTH	48,219,611	2.42Z	376
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

FINANCE-OTHER

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	2,331,575	0.12%	18
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	59,886,967	3.01%	467
HUMAN RIGHTS	258,000	0.01%	2
HUMAN SERVICES-CENTRAL OFFICE	1,053,308,977	52.96%	8,213
HUMAN SERVICES-INSTITUTIONS	100,707	0.01%	1
INDIAN AFFAIRS	54,059	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	39,302	0.00%	0
JOBS & TRAINING	203,058,474	10.21%	1,583
LABOR & INDUSTRY	2,719,936	0.14%	21
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	9,117,911	0.46%	71
NATURAL RESOURCES	16,090,315	0.81%	125
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	29,438	0.00%	0
PARI-MUTUEL RACING	0	0.00%	0
PLANNING	8,457,663	0.43%	66
POLLUTION CONTROL	12,970,771	0.65%	101
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	11,546,502	0.58%	90
PUBLIC SERVICE	417,336	0.02%	3
PUBLIC UTIL COMM	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	4,622,167	0.23%	36
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	19,469,603	0.98%	152
TRANSPORTATION	326,589,301	16.42%	2,547
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	3,468,746	0.17%	27
WASTE MGMT BOARD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	6,635,037	0.33%	54
TOTAL	1,988,919,561	100.00%	15,509

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1989  
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	1,548	434	1,114	0
PROPERTY MANAGEMENT	981	263	718	0
INTERTECHNOLOGIES GROUP	1,033	294	739	0
INFORMATION POLICY OFFICE	505	120	385	0
OPERATIONS MANAGEMENT	2,647	1,992	655	0
MATERIALS MGMT	1,603	197	1,406	0
BUILDING CODE & CONST COORD	831	283	548	0
BUILDING FUND	983	740	239	4
PLANT MGMT	6,485	1,625	4,860	0
STATE REGISTER & DOCUMENTS	1,228	717	511	0
MICROGRAPHICS	656	228	428	0
ELECTRONICS EQUIPMENT RENTAL	323	183	140	0
TELECOMMUNICATIONS	2,938	2,744	194	0
MOTOR POOL	3,613	3,205	408	0
STATE PRINTER	4,400	2,283	2,117	0
CENTRAL STORES	3,208	2,869	339	0
FEDERAL SURPLUS	594	353	241	0
RESOURCE RECOVERY	21	10	11	0
CLEARING ACCT-AUCTION PROCEEDS	26	26	0	0
COMPUTER VANS	161	78	83	0
COMPUTER SERVICES	8,335	1,864	6,471	0
ADDRESSING & INSERT	545	138	407	0
MATERIALS TRANSFER	359	43	316	0
CAPITOL PARKING	654	338	316	0
PROC SUR-LOCAL GOVT	39	0	39	0
MGMT ANALYSIS-SP FD	244	59	185	0
IISAC	2	2	0	0
911 EMERGENCY	730	655	75	0
RISK MGMT	137	126	11	0
VOLUNTEER SERVICES	46	34	12	0
OTHER	225	172	35	18
AGRICULTURE	18,106	6,746	11,352	8
ANIMAL HEALTH BD	1,881	334	1,546	1
ARTS BOARD	841	455	382	4
ATTORNEY GENERAL	11,486	2,945	8,536	5
AUDITOR	3,378	641	2,737	0
COMMERCE	10,027	4,724	5,303	0
COMMUNICATION IMPAIRED BD	122	105	17	0
COMMUNITY COLLEGE BD	63,815	18,120	45,699	36
CORRECTIONS	70,314	17,052	53,244	18
DISABILITY COUNCIL	453	225	228	0
EDUCATION-CENTRAL OFFICE	24,204	13,626	9,252	1,326
EDUCATION-FARIBAULT SCHOOLS	5,565	845	4,719	1
EDUCATION-VO-TECH	6,011	3,177	2,699	135
EMPLOYEE RELATIONS	12,429	8,634	3,795	0
FINANCE	8,240	4,102	4,138	0
GAMING-ADMIN UNIT	0	0	0	0
GAMBLING CONTROL	152	72	80	0
GREATER MN CORP	10	10	0	0
HEALTH	30,922	10,814	19,732	376
HEALTH LIC BDS				
MEDICAL EXAMINERS	974	536	438	0
NURSING	1,080	578	502	0
PHARMACY	364	231	133	0
DENTISTRY	459	338	121	0
CHIROPRACTORS	268	178	90	0
PSYCHOLOGY	232	153	79	0
OPTOMETRY	107	72	35	0
NURSING HOME ADM	173	129	44	0
SOCIAL WRK & MNTL HLTH	234	144	90	0
SOCIAL WRK LIC BD	108	80	28	0
MARR & FAMILY THERAPY BD	74	52	22	0
UNLIC MNTL HLTH PROV BD	94	76	18	0
PODIATRY	51	39	12	0
VETERINARY MEDICINE	119	86	33	0

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HEARING EXAMINER	2,554	845	1,709	0
HIGHER ED COORD BD	7,367	1,983	5,366	18
HIGHER ED FAC AUTH	63	5	58	0
HOUSING FINANCE	5,057	1,675	2,915	467
HUMAN RIGHTS	2,017	336	1,679	2
HUMAN SERVICES-CENTRAL OFFICE	47,362	16,911	22,238	8,213
HUMAN SERVICES-INSTITUTIONS	206,415	13,082	193,332	1
INDIAN AFFAIRS	311	131	180	0
INVESTMENT BOARD	904	324	580	0
IRON RANGE RESOURCES	5,235	2,407	2,828	0
JOBS & TRAINING	89,640	35,246	52,811	1,583
LABOR & INDUSTRY	16,862	6,641	10,200	21
LEGISLATIVE AUDIT	1,836	278	1,558	0
MEDIATION SVCS	724	244	480	0
MILITARY AFFAIRS	13,848	2,789	10,988	71
NATURAL RESOURCES	143,249	40,161	102,963	125
NON-HEALTH LIC BDS				
BOXING	97	52	45	0
BARBERS	210	162	48	0
ELECTRICITY	1,019	574	445	0
ARCHITECTS & ENG	499	361	138	0
ABSTRACTORS	15	15	0	0
ACCOUNTANCY	371	276	95	0
PEACE OFFICERS	482	311	171	0
PARI-MUTUEL RACING	623	394	229	0
PLANNING	4,023	1,339	2,618	66
POLLUTION CONTROL	21,083	4,935	16,047	101
PUB EMP RET ASSN	2,357	726	1,631	0
PUBLIC SAFETY	111,970	62,751	49,129	90
PUBLIC SERVICE	4,944	1,469	3,472	3
PUBLIC UTIL COMM	1,277	338	939	0
REVENUE	36,281	7,083	29,198	0
SECRETARY OF STATE	3,938	1,905	2,033	0
STATE LOTTERY	1	1	0	0
STATE RETIREMENT	1,669	633	1,036	0
STATE UNIV SYSTEM	110,640	20,368	90,236	36
TEACHERS RETIREMENT	1,593	383	1,210	0
TRADE & ECON DEV	12,160	4,865	7,143	152
TRANSPORTATION	178,669	30,449	145,673	2,547
TRANSPORTATION REG BD	268	49	219	0
TREASURER	665	413	252	0
VETERANS AFFAIRS	18,001	4,023	13,951	27
WASTE MGMT BOARD	836	315	521	0
WRKRS COMP CT OF APPEALS	433	74	359	0
ZOO	8,137	3,246	4,891	0
OTHER	24,755	10,403	14,298	54
TOTAL	1,407,853	398,365	993,979	15,509

STATE OF MINNESOTA  
EMPLOYEE RELATIONS  
NATURE AND EXTENT OF SERVICES

The Department of Employee Relations provides for the administration of the civil service system, personnel administration, labor negotiations, administration of the state employee insurance program, workers compensation benefits for state employees and training.

Costs of administration of the civil service system, personnel administration and labor negotiations are allowable for plan purposes and have been allocated based on authorized positions for F.Y. 1991.

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 1991

STATE OF MINNESOTA  
EMPLOYEE RELATIONS  
COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1991 195,517,541

DEDUCTIONS:

EQUIPMENT	(798,700)
WORKERS COMP BENEFITS	(15,000,000)
INSURANCE PAYMENTS	(162,073,380)
INSURANCE REFUNDS	(95,100)
INTEREST	(741,050)
GRANTS	(100,000)

TOTAL DEDUCTIONS (178,808,230)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	83,953
ADMN-PROPERTY MGMT	794
ADMN-INTERTECHNOLOGY GRP	8,816
ADMN-INFORM POLICY OFF	32,950
ADMN-OPERATIONS MGMT	7,316
ADMN-MATERIALS MGMT	13,216
FINANCE-BUDGET	28,541
FINANCE-ACCOUNTING	86,754
FINANCE-OTHER	12,429

TOTAL ALLOCATED ADDITIONS 274,769

TOTAL TO BE ALLOCATED 16,984,080

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	PERSONNEL ADMN	TRAINING SERVICES	WRKRS COMP BENEFITS	EMP INS TRUST	GENERAL GVRNMNT
<b>WAGES &amp; BENEFITS</b>							
SALARY & WAGES	7,587,542	351,834	5,069,808	0	1,411,000	704,900	50,000
<b>OTHER EXPENSE &amp; COST</b>							
SERVICES	8,860,169	5,000	1,806,600	152,494	342,300	6,447,600	106,175
SUPPLIES	261,600	0	122,500	20,000	83,100	25,000	11,000
EQUIPMENT	798,700	798,700					
WRKRS COMP BENEFITS	15,000,000				15,000,000		
INSURANCE PAYMENTS	162,073,380					162,073,380	
INSURANCE REFUNDS	95,100					95,100	
INTEREST	741,050					741,050	
GRANTS	100,000		100,000				
DEPARTMENTAL EXPEND	195,517,541	1,155,534	7,098,908	172,494	16,836,400	170,087,030	167,175
<b>COST ADJUSTMENTS</b>							
DEDUCTIONS	(178,808,230)	(798,700)	(100,000)	0	(15,000,000)	(162,909,530)	0
ADDITIONS	274,769	274,769					
<b>COST BY FUNCTION</b>	16,984,080	631,603	6,998,908	172,494	1,836,400	7,177,500	167,175
<b>REALLOCATE ADMN</b>		(631,603)	270,328	6,662	70,930	277,226	6,457
<b>ALLOCABLE COSTS</b>	16,984,080	0	7,269,236	179,156	1,907,330	7,454,726	173,632
<b>DISALLOWED</b>	(9,714,844)			(179,156)	(1,907,330)	(7,454,726)	(173,632)
<b>NET ALLOCATED</b>	7,269,236	0	7,269,236	0	0	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	44.00	0.12%	8,674
PROPERTY MANAGEMENT	32.25	0.09%	6,358
INTERTECHNOLOGIES GROUP	28.00	0.08%	5,520
INFORMATION POLICY OFFICE	21.60	0.06%	4,258
OPERATIONS MANAGEMENT	24.50	0.07%	4,830
MATERIALS MGMT	59.25	0.16%	11,680
BUILDING CODE & CONST COORD	30.00	0.08%	5,914
BUILDING FUND	0.00	0.00%	0
PLANT MGMT	168.95	0.46%	33,306
STATE REGISTER & DOCUMENTS	19.50	0.05%	3,844
MICROGRAPHICS	17.24	0.05%	3,399
ELECTRONICS EQUIPMENT RENTAL	3.50	0.01%	690
TELECOMMUNICATIONS	10.03	0.03%	1,977
MOTOR POOL	16.39	0.04%	3,231
STATE PRINTER	50.37	0.14%	9,930
CENTRAL STORES	14.25	0.04%	2,809
FEDERAL SURPLUS	8.00	0.02%	1,577
RESOURCE RECOVERY	2.00	0.01%	394
CLEARING ACCT-AUCTION PROCEEDS	0.00	0.00%	0
COMMUTER VANS	0.61	0.00%	120
COMPUTER SERVICES	291.23	0.79%	57,412
ADDRESSING & INSERT	6.83	0.02%	1,346
MATERIALS TRANSFER	11.10	0.03%	2,188
CAPITOL PARKING	9.60	0.03%	1,893
PROC SUR-LOCAL GOVT	2.00	0.01%	394
MGMT ANALYSIS-SP FD	5.00	0.01%	986
IISAC	0.00	0.00%	0
911 EMERGENCY	3.00	0.01%	591
RISK MGMT	0.90	0.00%	177
VOLUNTEER SERVICES	2.00	0.01%	394
OTHER	2.00	0.01%	394
AGRICULTURE	518.80	1.41%	102,274
ANIMAL HEALTH BD	37.00	0.10%	7,294
ARTS BOARD	16.00	0.04%	3,154
ATTORNEY GENERAL	345.10	0.94%	68,032
AUDITOR	115.00	0.31%	22,671
COMMERCE	232.00	0.63%	45,736
COMMUNICATION IMPAIRED BD	1.00	0.00%	197
COMMUNITY COLLEGE BD	2,889.00	7.83%	569,527
CORRECTIONS	2,207.20	5.99%	435,119
DISABILITY COUNCIL	10.00	0.03%	1,971
EDUCATION-CENTRAL OFFICE	420.00	1.14%	82,797
EDUCATION-FARIBAUTL SCHOOLS	193.60	0.53%	38,166
EDUCATION-VO-TECH	157.00	0.43%	30,950
EMPLOYEE RELATIONS	169.50	0.46%	33,415
FINANCE	130.00	0.35%	25,628
GAMING-ADMIN UNIT	3.00	0.01%	591
GAMBLING CONTROL	13.00	0.04%	2,563
GREATER MN CORP	0.00	0.00%	0
HEALTH	914.90	2.48%	180,360
HEALTH LIC BDS			
MEDICAL EXAMINERS	23.00	0.06%	4,534
NURSING	24.50	0.07%	4,830
PHARMACY	7.00	0.02%	1,380
DENTISTRY	7.00	0.02%	1,380
CHIROPRACTORS	5.10	0.01%	1,005
PSYCHOLOGY	3.80	0.01%	749
OPTOMETRY	1.10	0.00%	217
NURSING HOME ADM	2.00	0.01%	394
SOCIAL WRK & MNTL HLTH	5.00	0.01%	986
SOCIAL WRK LIC BD	1.00	0.00%	197
MARR & FAMILY THERAPY BD	1.00	0.00%	197
UNLIC MNTL HLTH PROV BD	1.00	0.00%	197
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.30	0.00%	256



STATE OF MINNESOTA  
EMPLOYEE RELATIONS  
DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	77.50	0.21%	15,278
HIGHER ED COORD BD	72.50	0.20%	14,292
HIGHER ED FAC AUTH	2.00	0.01%	394
HOUSING FINANCE	134.00	0.36%	26,416
HUMAN RIGHTS	69.50	0.19%	13,701
HUMAN SERVICES-CENTRAL OFFICE	929.49	2.52%	183,236
HUMAN SERVICES-INSTITUTIONS	5,644.29	15.31%	1,112,694
INDIAN AFFAIRS	7.00	0.02%	1,380
INVESTMENT BOARD	25.00	0.07%	4,928
IRON RANGE RESOURCES	123.80	0.34%	24,405
JOBS & TRAINING	2,099.00	5.69%	413,789
LABOR & INDUSTRY	355.00	0.96%	69,983
LEGISLATIVE AUDIT	72.00	0.20%	14,194
MEDIATION SVCS	25.00	0.07%	4,928
MILITARY AFFAIRS	349.80	0.95%	68,958
NATURAL RESOURCES	1,857.00	5.04%	366,082
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	296
BARBERS	2.50	0.01%	493
ELECTRICITY	21.00	0.06%	4,140
ARCHITECTS & ENG	6.50	0.02%	1,281
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	5.00	0.01%	986
PEACE OFFICERS	11.00	0.03%	2,168
PARI-MUTUEL RACING	9.50	0.03%	1,873
PLANNING	113.00	0.31%	22,276
POLLUTION CONTROL	673.30	1.83%	132,732
PUB EMP RET ASSN	71.00	0.19%	13,997
PUBLIC SAFETY	1,776.90	4.82%	350,291
PUBLIC SERVICE	141.80	0.38%	27,954
PUBLIC UTIL COMM	39.00	0.11%	7,688
REVENUE	1,170.20	3.17%	230,689
SECRETARY OF STATE	61.50	0.17%	12,124
STATE LOTTERY	0.00	0.00%	0
STATE RETIREMENT	39.60	0.11%	7,807
STATE UNIV SYSTEM	4,940.50	13.40%	973,951
TEACHERS RETIREMENT	58.00	0.16%	11,434
TRADE & ECON DEV	241.70	0.66%	47,648
TRANSPORTATION	4,767.00	12.93%	939,748
TRANSPORTATION REG BD	9.50	0.03%	1,873
TREASURER	12.00	0.03%	2,366
VETERANS AFFAIRS	551.50	1.50%	108,721
WASTE MGMT BOARD	50.00	0.14%	9,857
WRKRS COMP CT OF APPEALS	22.00	0.06%	4,337
ZOO	157.00	0.43%	30,950
OTHER	739.80	2.01%	145,845
TOTAL	36,874.18	100.00%	7,269,236

ALLOCATION BASIS: LEGISLATIVE APPROVED COMPLEMENT F.Y. 1991  
SOURCE: LAWS OF 1989

STATE OF MINNESOTA  
EMPLOYEE RELATIONS  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	8,674	8,674
PROPERTY MANAGEMENT	6,358	6,358
INTERTECHNOLOGIES GROUP	5,520	5,520
INFORMATION POLICY OFFICE	4,258	4,258
OPERATIONS MANAGEMENT	4,830	4,830
MATERIALS MGMT	11,680	11,680
BUILDING CODE & CONST COORD	5,914	5,914
BUILDING FUND	0	0
PLANT MGMT	33,306	33,306
STATE REGISTER & DOCUMENTS	3,844	3,844
MICROGRAPHICS	3,399	3,399
ELECTRONICS EQUIPMENT RENTAL	690	690
TELECOMMUNICATIONS	1,977	1,977
MOTOR POOL	3,231	3,231
STATE PRINTER	9,930	9,930
CENTRAL STORES	2,809	2,809
FEDERAL SURPLUS	1,577	1,577
RESOURCE RECOVERY	394	394
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	120	120
COMPUTER SERVICES	57,412	57,412
ADDRESSING & INSERT	1,346	1,346
MATERIALS TRANSFER	2,188	2,188
CAPITOL PARKING	1,893	1,893
PROC SUR-LOCAL GOVT	394	394
MGMT ANALYSIS-SP FD	986	986
IISAC	0	0
911 EMERGENCY	591	591
RISK MGMT	177	177
VOLUNTEER SERVICES	394	394
OTHER	394	394
AGRICULTURE	102,274	102,274
ANIMAL HEALTH BD	7,294	7,294
ARTS BOARD	3,154	3,154
ATTORNEY GENERAL	68,032	68,032
AUDITOR	22,671	22,671
COMMERCE	45,736	45,736
COMMUNICATION IMPAIRED BD	197	197
COMMUNITY COLLEGE BD	569,527	569,527
CORRECTIONS	435,119	435,119
DISABILITY COUNCIL	1,971	1,971
EDUCATION-CENTRAL OFFICE	82,797	82,797
EDUCATION-FARIBAULT SCHOOLS	38,166	38,166
EDUCATION-VO-TECH	30,950	30,950
EMPLOYEE RELATIONS	33,415	33,415
FINANCE	25,628	25,628
GAMING-ADMIN UNIT	591	591
GAMBLING CONTROL	2,563	2,563
GREATER MN CORP	0	0
HEALTH	180,360	180,360
HEALTH LIC BDS		
MEDICAL EXAMINERS	4,534	4,534
NURSING	4,830	4,830
PHARMACY	1,380	1,380
DENTISTRY	1,380	1,380
CHIROPRACTORS	1,005	1,005
PSYCHOLOGY	749	749
OPTOMETRY	217	217
NURSING HOME ADM	394	394
SOCIAL WRK & MNTL HLTH	986	986
SOCIAL WRK LIC BD	197	197
MARR & FAMILY THERAPY BD	197	197
UNLIC MNTL HLTH PROV BD	197	197
PODIATRY	0	0
VETERINARY MEDICINE	256	256

STATE OF MINNESOTA  
EMPLOYEE RELATIONS  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HEARING EXAMINER	15,278	15,278
HIGHER ED COORD BD	14,292	14,292
HIGHER ED FAC AUTH	394	394
HOUSING FINANCE	26,416	26,416
HUMAN RIGHTS	13,701	13,701
HUMAN SERVICES-CENTRAL OFFICE	183,236	183,236
HUMAN SERVICES-INSTITUTIONS	1,112,694	1,112,694
INDIAN AFFAIRS	1,380	1,380
INVESTMENT BOARD	4,928	4,928
IRON RANGE RESOURCES	24,405	24,405
JOBS & TRAINING	413,789	413,789
LABOR & INDUSTRY	69,983	69,983
LEGISLATIVE AUDIT	14,194	14,194
MEDIATION SVCS	4,928	4,928
MILITARY AFFAIRS	68,958	68,958
NATURAL RESOURCES	366,082	366,082
NON-HEALTH LIC BDS		
BOXING	296	296
BARBERS	493	493
ELECTRICITY	4,140	4,140
ARCHITECTS & ENG	1,281	1,281
ABSTRACTORS	0	0
ACCOUNTANCY	986	986
PEACE OFFICERS	2,168	2,168
PARI-MUTUEL RACING	1,873	1,873
PLANNING	22,276	22,276
POLLUTION CONTROL	132,732	132,732
PUB EMP RET ASSN	13,997	13,997
PUBLIC SAFETY	350,291	350,291
PUBLIC SERVICE	27,954	27,954
PUBLIC UTIL COMM	7,688	7,688
REVENUE	230,689	230,689
SECRETARY OF STATE	12,124	12,124
STATE LOTTERY	0	0
STATE RETIREMENT	7,807	7,807
STATE UNIV SYSTEM	973,951	973,951
TEACHERS RETIREMENT	11,434	11,434
TRADE & ECON DEV	47,648	47,648
TRANSPORTATION	939,748	939,748
TRANSPORTATION REG BD	1,873	1,873
TREASURER	2,366	2,366
VETERANS AFFAIRS	108,721	108,721
WASTE MGMT BOARD	9,857	9,857
WRKRS COMP CT OF APPEALS	4,337	4,337
ZOO	30,950	30,950
OTHER	145,845	145,845
TOTAL	7,269,236	7,269,236

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. 1989.

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 1991

STATE OF MINNESOTA

MEDIATIONS SERVICES

COSTS TO BE ALLOCATED

EXPENDITURES—LEGISLATIVE APPROPRIATION F.Y. 1991 1,932,983

DEDUCTIONS:

EQUIPMENT	(8,500)
GRANTS	(237,500)

TOTAL DEDUCTIONS (246,000)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	11,681
ADMIN-PROPERTY MGMT	0
ADMIN-INTERTECHNOLOGY GRP	1,881
ADMIN-INFORM POLICY OFF	2,926
ADMIN-OPERATIONS MGMT	1,244
ADMIN-MATERIALS MGMT	2,652
FIN-BUDGET	1,798
FIN-ACCOUNTING	2,450
FIN-OTHER	724
EMPLOYEE RELATIONS	4,928

TOTAL ALLOCATED ADDITIONS 30,284

TOTAL TO BE ALLOCATED 1,717,267

SCHEDULE 13.3  
BUDGET 1991

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE AGENCIES	OTHER SERVICES
WAGES & BENEFITS				
SALARY & WAGES	1,318,122		13,371	1,304,751
OTHER EXPENSE & COST				
SERVICES	345,661		3,423	342,238
SUPPLIES	23,200		245	22,955
EQUIPMENT	8,500	8,500		
GRANTS	237,500	237,500		
DEPARTMENTAL EXPEND	1,932,983	246,000	17,039	1,669,944
COST ADJUSTMENTS				
DEDUCTIONS	(246,000)	(246,000)		
ADDITIONS	30,284	30,284		
COST BY FUNCTION	1,717,267	30,284	17,039	1,669,944
REALLOCATE ADMN	0	(30,284)	306	29,978
ALLOCABLE COSTS	1,717,267	0	17,345	1,699,922
DISALLOWED	(1,699,922)			(1,699,922)
NET ALLOCATED	17,345		17,345	0

STATE OF MINNESOTA  
MEDIATION SERVICES  
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	33	0.10%	17
PROPERTY MANAGEMENT	36	0.11%	19
INTERTECHNOLOGIES GROUP	6	0.02%	3
INFORMATION POLICY OFFICE	13	0.04%	7
OPERATIONS MANAGEMENT	25	0.07%	13
MATERIALS MGMT	47	0.14%	24
BUILDING CODE & CONST COORD	21	0.06%	11
BUILDING FUND	0	0.00%	0
PLANT MGMT	152	0.45%	79
STATE REGISTER & DOCUMENTS	21	0.06%	11
MICROGRAPHICS	14	0.04%	7
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	15	0.04%	8
STATE PRINTER	64	0.19%	33
CENTRAL STORES	9	0.03%	5
FEDERAL SURPLUS	7	0.02%	4
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	269	0.80%	139
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	11	0.03%	6
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	2	0.01%	1
MGMT ANALYSIS-SP FD	9	0.03%	5
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	1	0.00%	1
VOLUNTEER SERVICES	1	0.00%	1
OTHER	0	0.00%	0
AGRICULTURE	418	1.25%	216
ANIMAL HEALTH BD	33	0.10%	17
ARTS BOARD	13	0.04%	7
ATTORNEY GENERAL	100	0.30%	52
AUDITOR	90	0.27%	47
COMMERCE	212	0.63%	110
COMMUNICATION IMPAIRED BD	1	0.00%	1
COMMUNITY COLLEGE BD	2,081	6.21%	1,077
CORRECTIONS	1,845	5.51%	955
DISABILITY COUNCIL	6	0.02%	3
EDUCATION-CENTRAL OFFICE	359	1.07%	186
EDUCATION-FARIBAULT SCHOOLS	189	0.56%	98
EDUCATION-VO-TECH	104	0.31%	54
EMPLOYEE RELATIONS	35	0.10%	18
FINANCE	79	0.24%	41
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	0	0.00%	0
GREATER MN CORP	0	0.00%	0
HEALTH	789	2.35%	408
HEALTH LIC BDS			
MEDICAL EXAMINERS	16	0.05%	8
NURSING	20	0.06%	10
PHARMACY	5	0.01%	3
DENTISTRY	4	0.01%	2
CHIROPRACTORS	4	0.01%	2
PSYCHOLOGY	3	0.01%	2
OPTOMETRY	2	0.01%	1
NURSING HOME ADM	1	0.00%	1
SOCIAL WRK & MNTL HLTH	6	0.02%	3
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  
MEDIATION SERVICES  
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	29	0.09%	15
HIGHER ED COORD BD	40	0.12%	21
HIGHER ED FAC AUTH	2	0.01%	1
HOUSING FINANCE	112	0.33%	58
HUMAN RIGHTS	67	0.20%	35
HUMAN SERVICES-CENTRAL OFFICE	890	2.66%	461
HUMAN SERVICES-INSTITUTIONS	5,877	17.54%	3,042
INDIAN AFFAIRS	5	0.01%	3
INVESTMENT BOARD	14	0.04%	7
IRON RANGE RESOURCES	87	0.26%	45
JOBS & TRAINING	1,954	5.83%	1,011
LABOR & INDUSTRY	305	0.91%	158
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	349	1.04%	181
NATURAL RESOURCES	2,512	7.50%	1,300
NON-HEALTH LIC BDS			
BOXING	2	0.01%	1
BARBERS	2	0.01%	1
ELECTRICITY	15	0.04%	8
ARCHITECTS & ENG	5	0.01%	3
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	2
PEACE OFFICERS	0	0.00%	0
PARI-MUTUEL RACING	10	0.03%	5
PLANNING	103	0.31%	53
POLLUTION CONTROL	567	1.69%	294
PUB EMP RET ASSN	62	0.19%	32
PUBLIC SAFETY	1,664	4.97%	861
PUBLIC SERVICE	123	0.37%	64
PUBLIC UTIL COMM	27	0.08%	14
REVENUE	1,102	3.29%	570
SECRETARY OF STATE	50	0.15%	26
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	33	0.10%	17
STATE UNIV SYSTEM	4,080	12.18%	2,112
TEACHERS RETIREMENT	43	0.13%	22
TRADE & ECON DEV	229	0.68%	119
TRANSPORTATION	5,151	15.37%	2,666
TRANSPORTATION REG BD	5	0.01%	3
TREASURER	8	0.02%	4
VETERANS AFFAIRS	522	1.56%	270
WASTE MGMT BOARD	0	0.00%	0
WRKRS COMP CT OF APPEALS	3	0.01%	2
ZOO	206	0.61%	107
OTHER	79	0.24%	35
TOTAL	33,508	100.00%	17,345

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y. 1989  
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNITS



SCHEDULE 13.5  
BUDGET 1991

STATE OF MINNESOTA  
MEDIATION SERVICES  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	17	17
PROPERTY MANAGEMENT	19	19
INTERTECHNOLOGIES GROUP	3	3
INFORMATION POLICY OFFICE	7	7
OPERATIONS MANAGEMENT	13	13
MATERIALS MGMT	24	24
BUILDING CODE & CONST COORD	11	11
BUILDING FUND	0	0
PLANT MGMT	79	79
STATE REGISTER & DOCUMENTS	11	11
MICROGRAPHICS	7	7
ELECTRONICS EQUIPMENT RENTAL	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	8	8
STATE PRINTER	33	33
CENTRAL STORES	5	5
FEDERAL SURPLUS	4	4
RESOURCE RECOVERY	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	139	139
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	6	6
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	1	1
MGMT ANALYSIS-SP FD	5	5
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	1	1
VOLUNTEER SERVICES	1	1
OTHER	0	0
AGRICULTURE	216	216
ANIMAL HEALTH BD	17	17
ARTS BOARD	7	7
ATTORNEY GENERAL	52	52
AUDITOR	47	47
COMMERCE	110	110
COMMUNICATION IMPAIRED BD	1	1
COMMUNITY COLLEGE BD	1,077	1,077
CORRECTIONS	955	955
DISABILITY COUNCIL	3	3
EDUCATION-CENTRAL OFFICE	186	186
EDUCATION-FARIBAULT SCHOOLS	98	98
EDUCATION-VO-TECH	54	54
EMPLOYEE RELATIONS	18	18
FINANCE	41	41
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	0	0
GREATER MN CORP	0	0
HEALTH	408	408
HEALTH LIC BDS		
MEDICAL EXAMINERS	8	8
NURSING	10	10
PHARMACY	3	3
DENTISTRY	2	2
CHIROPRACTORS	2	2
PSYCHOLOGY	2	2
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	0	0

STATE OF MINNESOTA  
MEDIATION SERVICES  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HEARING EXAMINER	15	15
HIGHER ED COORD BD	21	21
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	58	58
HUMAN RIGHTS	35	35
HUMAN SERVICES-CENTRAL OFFICE	461	461
HUMAN SERVICES-INSTITUTIONS	3,042	3,042
INDIAN AFFAIRS	3	3
INVESTMENT BOARD	7	7
IRON RANGE RESOURCES	45	45
JOBS & TRAINING	1,011	1,011
LABOR & INDUSTRY	158	158
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	181	181
NATURAL RESOURCES	1,300	1,300
NON-HEALTH LIC BDS		
BOXING	1	1
BARBERS	1	1
ELECTRICITY	8	8
ARCHITECTS & ENG	3	3
ABSTRACTORS	0	0
ACCOUNTANCY	2	2
PEACE OFFICERS	0	0
PARI-MUTUEL RACING	5	5
PLANNING	53	53
POLLUTION CONTROL	294	294
PUB EMP RET ASSN	32	32
PUBLIC SAFETY	861	861
PUBLIC SERVICE	64	64
PUBLIC UTIL COMM	14	14
REVENUE	570	570
SECRETARY OF STATE	26	26
STATE LOTTERY	0	0
STATE RETIREMENT	17	17
STATE UNIV SYSTEM	2,112	2,112
TEACHERS RETIREMENT	22	22
TRADE & ECON DEV	119	119
TRANSPORTATION	2,666	2,666
TRANSPORTATION REG BD	3	3
TREASURER	4	4
VETERANS AFFAIRS	270	270
WASTE MGMT BOARD	0	0
WRKRS COMP CT OF APPEALS	2	2
ZOO	107	107
OTHER	35	35
TOTAL	17,345	17,345

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 1989. 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 1989.

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 1991 actual plan when information is available on the actual program audits for fiscal year 1991.

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

SCHEDULE 14.2  
BUDGET 1991

STATE OF MINNESOTA  
LEGISLATIVE AUDITOR  
COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1991		3,825,953
DEDUCTIONS:		
EQUIPMENT	(25,000)	
TOTAL DEDUCTIONS		(25,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	26,608	
ADMIN-PROPERTY MGMT	397	
ADMIN-INTERTECHNOLOGY GRP	3,792	
ADMIN-INFORM POLICY OFF	3,031	
ADMIN-OPERATIONS MGMT	1,350	
ADMIN-MATERIALS MGMT	2,315	
FIN-BUDGET	2,262	
FIN-ACCOUNTING	2,796	
FIN-OTHER	1,836	
EMPLOYEE RELATIONS	14,194	
TOTAL ALLOCATED ADDITIONS		58,581
TOTAL TO BE ALLOCATED		3,859,534

SCHEDULE 14.3  
BUDGET 1991

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	3,161,723	342,149	1,963,940	662,820	192,814
OTHER EXPENSE & COST					
SERVICES	610,230	610,230			
SUPPLIES	29,000	29,000			
EQUIPMENT	25,000	25,000			
DEPARTMENTAL EXPEND	3,825,953	1,006,379	1,963,940	662,820	192,814
COST ADJUSTMENTS					
DEDUCTIONS	(25,000)	(25,000)			
ADDITIONS	58,581	58,581			
COST BY FUNCTION	3,859,534	1,039,960	1,963,940	662,820	192,814
REALLOCATE ADMIN	0	(1,039,960)	724,371	244,472	71,117
ALLOCABLE COSTS	3,859,534		2,688,311	907,292	263,931
DISALLOWED	(907,292)			(907,292)	
NET ALLOCATED	2,952,242		2,688,311	0	263,931

STATE OF MINNESOTA  
LEGISLATIVE AUDITOR  
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,571.0	4.15%	111,469
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
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-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	329.5	0.53%	14,286
ANIMAL HEALTH BD	170.5	0.27%	7,392
ARTS BOARD	38.0	0.06%	1,648
ATTORNEY GENERAL	578.0	0.93%	25,060
AUDITOR	400.5	0.65%	17,364
COMMERCE	43.5	0.07%	1,886
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	6,190.5	9.98%	268,398
CORRECTIONS	1,587.5	2.56%	68,828
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	2,238.2	3.61%	97,040
EDUCATION-FARIBAULT SCHOOLS	65.0	0.10%	2,818
EDUCATION-VO-TECH	843.0	1.36%	36,549
EMPLOYEE RELATIONS	1,501.5	2.42%	65,100
FINANCE	1,399.4	2.26%	60,673
GAMING-ADMIN UNIT	0.0	0.00%	0
GAMBLING CONTROL	31.0	0.05%	1,344
GREATER MN CORP	463.5	0.75%	20,096
HEALTH	249.5	0.40%	10,817
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-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	319.0	0.51%	13,831
HIGHER ED COORD BD	225.2	0.36%	9,764
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	11.0	0.02%	477
HUMAN SERVICES-CENTRAL OFFICE	2,826.0	4.56%	122,525
HUMAN SERVICES-INSTITUTIONS	2,833.0	4.57%	122,829
INDIAN AFFAIRS	271.5	0.44%	11,771
INVESTMENT BOARD	3,296.5	5.32%	142,924
IRON RANGE RESOURCES	777.0	1.25%	33,688
JOBS & TRAINING	2,201.8	3.55%	95,462
LABOR & INDUSTRY	484.0	0.78%	20,984
LEGISLATIVE AUDIT	961.2	1.55%	41,674
MEDIATION SVCS	418.0	0.67%	18,123
MILITARY AFFAIRS	39.5	0.06%	1,713
NATURAL RESOURCES	757.8	1.22%	32,855
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	283.5	0.46%	12,292
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
PARI-MUTUEL RACING	442.5	0.71%	19,185
PLANNING	75.5	0.12%	3,273
POLLUTION CONTROL	0.0	0.00%	0
PUB EMP RET ASSN	892.0	1.44%	38,674
PUBLIC SAFETY	1,017.0	1.64%	44,093
PUBLIC SERVICE	1.5	0.00%	65
PUBLIC UTIL COMM	2.5	0.00%	108
REVENUE	2,947.0	4.75%	127,771
SECRETARY OF STATE	608.7	0.98%	26,391
STATE LOTTERY	0.0	0.00%	0
STATE RETIREMENT	1,221.5	1.97%	52,960
STATE UNIV SYSTEM	1,981.0	3.19%	85,889
TEACHERS RETIREMENT	917.5	1.48%	39,779
TRADE & ECON DEV	1,004.9	1.62%	43,569
TRANSPORTATION	2,439.8	3.93%	105,781
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	1,175.5	1.90%	50,965
VETERANS AFFAIRS	1,284.5	2.07%	55,691
WASTE MGMT BOARD	932.5	1.50%	40,430
WRKRS COMP CT OF APPEALS	0.0	0.00%	0
ZOO	7.0	0.01%	303
OTHER	7,967.5	12.85%	345,442
FINANCE-ACCOUNTING	707.5	1.14%	30,675
FINANCE-OTHER	1,974.0	3.18%	85,587
TOTAL	62,005.0	100.00%	2,688,311

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1989  
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
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-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
COMMERCE	0.0	0.00%	0
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	2,019.5	34.30%	90,537
CORRECTIONS	0.0	0.00%	0
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	631.3	10.72%	28,302
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	69.0	1.17%	3,093
EMPLOYEE RELATIONS	0.0	0.00%	0
FINANCE	121.7	2.07%	5,456
GAMING-ADMIN UNIT	0.0	0.00%	0
GAMBLING CONTROL	0.0	0.00%	0
GREATER MN CORP	0.0	0.00%	0
HEALTH	249.5	4.24%	11,185
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	121.3	2.06%	5,438
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	614.5	10.44%	27,549
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	657.7	11.17%	29,486
LABOR & INDUSTRY	0.0	0.00%	0
LEGISLATIVE AUDIT	156.3	2.65%	7,007
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	159.5	2.71%	7,151
NATURAL RESOURCES	357.7	6.08%	16,036
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
PARI-MUTUEL RACING	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	179.5	3.05%	8,047
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
REVENUE	0.0	0.00%	0
SECRETARY OF STATE	0.0	0.00%	0
STATE LOTTERY	0.0	0.00%	0
STATE RETIREMENT	0.0	0.00%	0
STATE UNIV SYSTEM	0.0	0.00%	0
TEACHERS RETIREMENT	0.0	0.00%	0
TRADE & ECON DEV	163.6	2.78%	7,334
TRANSPORTATION	300.6	5.11%	13,476
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	85.5	1.45%	3,834
WASTE MGMT BOARD	0.0	0.00%	0
WRKRS COMP CT OF APPEALS	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER	0.0	0.00%	0
FINANCE-ACCOUNTING		0.00%	0
FINANCE-OTHER		0.00%	0
TOTAL	5,887.2	100.00%	263,931

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1989  
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA  
LEGISLATIVE AUDITOR  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	111,469	111,469	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
CAPITOL PARKING	0	0	0
PROC SUR-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	0	0	0
AGRICULTURE	14,286	14,286	0
ANIMAL HEALTH BD	7,392	7,392	0
ARTS BOARD	1,648	1,648	0
ATTORNEY GENERAL	25,060	25,060	0
AUDITOR	17,364	17,364	0
COMMERCE	1,886	1,886	0
COMMUNICATION IMPAIRED BD	0	0	0
COMMUNITY COLLEGE BD	358,935	268,398	90,537
CORRECTIONS	68,828	68,828	0
DISABILITY COUNCIL	0	0	0
EDUCATION-CENTRAL OFFICE	125,342	97,040	28,302
EDUCATION-FARIBAULT SCHOOLS	2,818	2,818	0
EDUCATION-VO-TECH	39,642	36,549	3,093
EMPLOYEE RELATIONS	65,100	65,100	0
FINANCE	66,129	60,673	5,456
GAMING-ADMIN UNIT	0	0	0
GAMBLING CONTROL	1,344	1,344	0
GREATER MN CORP	20,096	20,096	0
HEALTH	22,002	10,817	11,185
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0	0
NURSING	0	0	0
PHARMACY	0	0	0
DENTISTRY	0	0	0
CHIROPRACTORS	0	0	0
PSYCHOLOGY	0	0	0
OPTOMETRY	0	0	0
NURSING HOME ADM	0	0	0
SOCIAL WRK & MNTL HLTH	0	0	0
SOCIAL WRK LIC BD	0	0	0
MARR & FAMILY THERAPY BD	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0
PODIATRY	0	0	0
VETERINARY MEDICINE	0	0	0

STATE OF MINNESOTA  
LEGISLATIVE AUDITOR  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
HEARING EXAMINER	13,831	13,831	0
HIGHER ED COORD BD	15,202	9,764	5,438
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	0	0	0
HUMAN RIGHTS	477	477	0
HUMAN SERVICES-CENTRAL OFFICE	150,074	122,525	27,549
HUMAN SERVICES-INSTITUTIONS	122,829	122,829	0
INDIAN AFFAIRS	11,771	11,771	0
INVESTMENT BOARD	142,924	142,924	0
IRON RANGE RESOURCES	33,688	33,688	0
JOBS & TRAINING	124,948	95,462	29,486
LABOR & INDUSTRY	20,984	20,984	0
LEGISLATIVE AUDIT	48,681	41,674	7,007
MEDIATION SVCS	18,123	18,123	0
MILITARY AFFAIRS	8,864	1,713	7,151
NATURAL RESOURCES	48,891	32,855	16,036
NON-HEALTH LIC BDS			
BOXING	0	0	0
BARBERS	0	0	0
ELECTRICITY	12,292	12,292	0
ARCHITECTS & ENG	0	0	0
ABSTRACTORS	0	0	0
ACCOUNTANCY	0	0	0
PEACE OFFICERS	0	0	0
PARI-MUTUEL RACING	19,185	19,185	0
PLANNING	3,273	3,273	0
POLLUTION CONTROL	0	0	0
PUB EMP RET ASSN	38,674	38,674	0
PUBLIC SAFETY	52,140	44,093	8,047
PUBLIC SERVICE	65	65	0
PUBLIC UTIL COMM	108	108	0
REVENUE	127,771	127,771	0
SECRETARY OF STATE	26,391	26,391	0
STATE LOTTERY	0	0	0
STATE RETIREMENT	52,960	52,960	0
STATE UNIV SYSTEM	85,889	85,889	0
TEACHERS RETIREMENT	39,779	39,779	0
TRADE & ECON DEV	50,903	43,569	7,334
TRANSPORTATION	119,257	105,781	13,476
TRANSPORTATION REG BD	0	0	0
TREASURER	50,965	50,965	0
VETERANS AFFAIRS	59,525	55,691	3,834
WASTE MGMT BOARD	40,430	40,430	0
WRKRS COMP CT OF APPEALS	0	0	0
ZOO	303	303	0
OTHER	345,442	345,442	0
FINANCE-ACCOUNTING	30,675	30,675	0
FINANCE-OTHER	85,587	85,587	0
TOTAL	2,952,242	2,688,311	263,931

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 1991

STATE OF MINNESOTA

TREASURER

COSTS TO BE ALLOCATED

LEGISLATIVE APPROPRIATION F.Y. 1991 631,742

DEDUCTIONS:

EQUIPMENT (7,000)

TOTAL DEDUCTIONS (7,000)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	15,670
ADMIN-PROPERTY MGMT	397
ADMIN-INTERTECHNOLOGY GRP	4,158
ADMIN-INFORM POLICY OFF	1
ADMIN-OPERATIONS MGMT	252
ADMIN-MATERIALS MGMT	875
FIN-BUDGET	1,562
FIN-ACCOUNTING	4,152
FIN-OTHER	665
EMPLOYEE RELATIONS	2,366
MEDIATION SERVICES	4
LEGISLATIVE AUDIT	50,965

TOTAL ALLOCATED ADDITIONS 81,067

TOTAL TO BE ALLOCATED 705,809

SCHEDULE 15.3  
BUDGET 1991

STATE OF MINNESOTA

TREASURER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	TREASURY	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	514,742		225,045	289,697
OTHER EXPENSE & COST				
SERVICES	95,000		41,534	53,466
SUPPLIES	16,000		6,558	8,442
EQUIPMENT	7,000	7,000		
DEPARTMENTAL EXPEND	631,742	7,000	273,137	351,605
COST ADJUSTMENTS				
DEDUCTIONS	(7,000)	(7,000)		
ADDITIONS	81,067	81,067		
COST BY FUNCTION	705,809	81,067	273,137	351,605
REALLOCATE ADMN	0	(81,067)	35,442	45,625
ALLOCABLE COSTS	705,809		308,579	397,230
DISALLOWED	(397,230)			(397,230)
NET ALLOCATED	308,579		308,579	

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	3,173	0.06%	174
PROPERTY MANAGEMENT	1,923	0.03%	106
INTERTECHNOLOGIES GROUP	2,150	0.04%	118
INFORMATION POLICY OFFICE	874	0.02%	48
OPERATIONS MANAGEMENT	14,566	0.26%	801
MATERIALS MGMT	1,443	0.03%	79
BUILDING CODE & CONST COORD	2,071	0.04%	114
BUILDING FUND	5,411	0.10%	298
PLANT MGMT	11,881	0.21%	653
STATE REGISTER & DOCUMENTS	5,243	0.09%	288
MICROGRAPHICS	1,664	0.03%	92
ELECTRONICS EQUIPMENT RENTAL	1,338	0.02%	74
TELECOMMUNICATIONS	20,066	0.36%	1,103
MOTOR POOL	23,442	0.42%	1,289
STATE PRINTER	16,697	0.30%	918
CENTRAL STORES	20,982	0.37%	1,154
FEDERAL SURPLUS	2,583	0.05%	142
RESOURCE RECOVERY	71	0.00%	4
CLEARING ACCT-AUCTION PROCEEDS	191	0.00%	11
COMMUTER VANS	571	0.01%	31
COMPUTER SERVICES	13,629	0.24%	749
ADDRESSING & INSERT	1,011	0.02%	56
MATERIALS TRANSFER	311	0.01%	17
CAPITOL PARKING	2,472	0.04%	136
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	434	0.01%	24
IISAC	11	0.00%	1
911 EMERGENCY	4,792	0.09%	264
RISK MGMT	924	0.02%	51
VOLUNTEER SERVICES	245	0.00%	13
OTHER	1,255	0.02%	69
AGRICULTURE	49,333	0.88%	2,713
ANIMAL HEALTH BD	2,443	0.04%	134
ARTS BOARD	3,325	0.06%	183
ATTORNEY GENERAL	21,538	0.38%	1,184
AUDITOR	4,685	0.08%	258
COMMERCE	34,545	0.62%	1,900
COMMUNICATION IMPAIRED BD	769	0.01%	42
COMMUNITY COLLEGE BD	132,518	2.36%	7,287
CORRECTIONS	124,707	2.22%	6,858
DISABILITY COUNCIL	1,647	0.03%	91
EDUCATION-CENTRAL OFFICE	126,837	2.26%	6,975
EDUCATION-FARIBAULT SCHOOLS	6,183	0.11%	340
EDUCATION-VO-TECH	23,231	0.41%	1,277
EMPLOYEE RELATIONS	63,145	1.13%	3,472
FINANCE	29,996	0.53%	1,650
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	529	0.01%	29
GREATER MN CORP	75	0.00%	4
HEALTH	79,085	1.41%	4,349
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,918	0.07%	215
NURSING	4,224	0.08%	232
PHARMACY	1,691	0.03%	93
DENTISTRY	2,475	0.04%	136
CHIROPRACTORS	1,304	0.02%	72
PSYCHOLOGY	1,120	0.02%	62
OPTOMETRY	530	0.01%	29
NURSING HOME ADM	941	0.02%	52
SOCIAL WRK & MNTL HLTH	1,054	0.02%	58
SOCIAL WRK LIC BD	588	0.01%	32
MARR & FAMILY THERAPY BD	383	0.01%	21
UNLIC MNTL HLTH PROV BD	553	0.01%	30
PODIATRY	284	0.01%	16
VETERINARY MEDICINE	626	0.01%	34

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.11%	340
HIGHER ED COORD BD	82,607	1.47%	4,543
HIGHER ED FAC AUTH	33	0.00%	2
HOUSING FINANCE	12,250	0.22%	674
HUMAN RIGHTS	2,459	0.04%	135
HUMAN SERVICES-CENTRAL OFFICE	316,431	5.64%	17,401
HUMAN SERVICES-INSTITUTIONS	95,676	1.71%	5,261
INDIAN AFFAIRS	957	0.02%	53
INVESTMENT BOARD	2,369	0.04%	130
IRON RANGE RESOURCES	17,600	0.31%	968
JOBS & TRAINING	257,764	4.59%	14,175
LABOR & INDUSTRY	48,565	0.87%	2,671
LEGISLATIVE AUDIT	2,035	0.04%	112
MEDIATION SVCS	1,783	0.03%	98
MILITARY AFFAIRS	30,564	0.54%	1,681
NATURAL RESOURCES	307,536	5.48%	16,912
NON-HEALTH LIC BDS			
BOXING	382	0.01%	21
BARBERS	1,183	0.02%	65
ELECTRICITY	4,201	0.07%	231
ARCHITECTS & ENG	2,638	0.05%	145
ABSTRACTORS	112	0.00%	6
ACCOUNTANCY	2,020	0.04%	111
PEACE OFFICERS	2,278	0.04%	125
PARI-MUTUEL RACING	2,881	0.05%	158
PLANNING	9,793	0.17%	539
POLLUTION CONTROL	36,094	0.64%	1,985
PUB EMP RET ASSN	220,113	3.92%	12,104
PUBLIC SAFETY	466,747	8.32%	25,667
PUBLIC SERVICE	10,741	0.19%	591
PUBLIC UTIL COMM	2,475	0.04%	136
REVENUE	1,892,086	33.72%	104,047
SECRETARY OF STATE	13,935	0.25%	766
STATE LOTTERY	5	0.00%	0
STATE RETIREMENT	162,353	2.89%	8,928
STATE UNIV SYSTEM	148,957	2.65%	8,191
TEACHERS RETIREMENT	137,084	2.44%	7,538
TRADE & ECON DEV	35,577	0.63%	1,956
TRANSPORTATION	222,685	3.97%	12,246
TRANSPORTATION REG BD	360	0.01%	20
TREASURER	3,022	0.05%	166
VETERANS AFFAIRS	29,423	0.52%	1,618
WASTE MGMT BOARD	2,301	0.04%	127
WRKRS COMP CT OF APPEALS	541	0.01%	30
ZOO	23,739	0.42%	1,305
OTHER	107,220	1.91%	5,896
TOTAL	5,611,461	100.00%	308,579

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1989 PLUS SUBSYSTEM WARRANTS  
SOURCE: COMPUTER REPORT & WARRANT LOG



STATE OF MINNESOTA

TREASURER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	174	174
PROPERTY MANAGEMENT	106	106
INTERTECHNOLOGIES GROUP	118	118
INFORMATION POLICY OFFICE	48	48
OPERATIONS MANAGEMENT	801	801
MATERIALS MGMT	79	79
BUILDING CODE & CONST COORD	114	114
BUILDING FUND	298	298
PLANT MGMT	653	653
STATE REGISTER & DOCUMENTS	288	288
MICROGRAPHICS	92	92
ELECTRONICS EQUIPMENT RENTAL	74	74
TELECOMMUNICATIONS	1,103	1,103
MOTOR POOL	1,289	1,289
STATE PRINTER	918	918
CENTRAL STORES	1,154	1,154
FEDERAL SURPLUS	142	142
RESOURCE RECOVERY	4	4
CLEARING ACCT-AUCTION PROCEEDS	11	11
COMMUTER VANS	31	31
COMPUTER SERVICES	749	749
ADDRESSING & INSERT	56	56
MATERIALS TRANSFER	17	17
CAPITOL PARKING	136	136
PROC SUR-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	24	24
IISAC	1	1
911 EMERGENCY	264	264
RISK MGMT	51	51
VOLUNTEER SERVICES	13	13
OTHER	69	69
AGRICULTURE	2,713	2,713
ANIMAL HEALTH BD	134	134
ARTS BOARD	183	183
ATTORNEY GENERAL	1,184	1,184
AUDITOR	258	258
COMMERCE	1,900	1,900
COMMUNICATION IMPAIRED BD	42	42
COMMUNITY COLLEGE BD	7,287	7,287
CORRECTIONS	6,858	6,858
DISABILITY COUNCIL	91	91
EDUCATION-CENTRAL OFFICE	6,975	6,975
EDUCATION-FARIBAULT SCHOOLS	340	340
EDUCATION-VO-TECH	1,277	1,277
EMPLOYEE RELATIONS	3,472	3,472
FINANCE	1,650	1,650
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	29	29
GREATER MN CORP	4	4
HEALTH	4,349	4,349
HEALTH LIC BDS		
MEDICAL EXAMINERS	215	215
NURSING	232	232
PHARMACY	93	93
DENTISTRY	136	136
CHIROPRACTORS	72	72
PSYCHOLOGY	62	62
OPTOMETRY	29	29
NURSING HOME ADM	52	52
SOCIAL WRK & MNTL HLTH	58	58
SOCIAL WRK LIC BD	32	32
MARR & FAMILY THERAPY BD	21	21
UNLIC MNTL HLTH PROV BD	30	30
PODIATRY	16	16
VETERINARY MEDICINE	34	34

STATE OF MINNESOTA

TREASURER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
HEARING EXAMINER	340	340
HIGHER ED COORD BD	4,543	4,543
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	674	674
HUMAN RIGHTS	135	135
HUMAN SERVICES-CENTRAL OFFICE	17,401	17,401
HUMAN SERVICES-INSTITUTIONS	5,261	5,261
INDIAN AFFAIRS	53	53
INVESTMENT BOARD	130	130
IRON RANGE RESOURCES	968	968
JOBS & TRAINING	14,175	14,175
LABOR & INDUSTRY	2,671	2,671
LEGISLATIVE AUDIT	112	112
MEDIATION SVCS	98	98
MILITARY AFFAIRS	1,681	1,681
NATURAL RESOURCES	16,912	16,912
NON-HEALTH LIC BDS		
BOXING	21	21
BARBERS	65	65
ELECTRICITY	231	231
ARCHITECTS & ENG	145	145
ABSTRACTORS	6	6
ACCOUNTANCY	111	111
PEACE OFFICERS	125	125
PARI-MUTUEL RACING	158	158
PLANNING	539	539
POLLUTION CONTROL	1,985	1,985
PUB EMP RET ASSN	12,104	12,104
PUBLIC SAFETY	25,667	25,667
PUBLIC SERVICE	591	591
PUBLIC UTIL COMM	136	136
REVENUE	104,047	104,047
SECRETARY OF STATE	766	766
STATE LOTTERY	0	0
STATE RETIREMENT	8,928	8,928
STATE UNIV SYSTEM	8,191	8,191
TEACHERS RETIREMENT	7,538	7,538
TRADE & ECOM DEV	1,956	1,956
TRANSPORTATION	12,246	12,246
TRANSPORTATION REG BD	20	20
TREASURER	166	166
VETERANS AFFAIRS	1,618	1,618
WASTE MGMT BOARD	127	127
WRKRS COMP CT OF APPEALS	30	30
ZOO	1,305	1,305
OTHER	5,896	5,896
TOTAL	308,579	308,579

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. 1989 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 1991

STATE OF MINNESOTA  
ATTORNEY GENERAL-GENERAL SUPPORT

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1991 20,871,011

DEDUCTIONS:

EQUIPMENT	(262,137)	
BUILDING CONSTRUCTION	(10,704)	
SPECIAL CONTINGENT	(50,000)	
TOTAL DEDUCTIONS		(322,841)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	69,256	
ADMIN-PROPERTY MGMT	10,317	
ADMIN-INTERTECHNOLOGIES GRP	41,926	
ADMIN-INFORMATION POLICY OFF	706	
ADMIN-OPERATIONS MGMT	9,319	
ADMIN-MATERIALS MGMT	12,407	
FIN-BUDGET	17,344	
FIN-ACCOUNTING	29,591	
FIN-OTHER	11,486	
EMPLOYEE RELATIONS	68,032	
MEDIATION SERVICES	52	
LEGISLATIVE AUDIT	25,060	
TREASURER	1,184	
TOTAL ALLOCATED ADDITIONS		296,680

TOTAL TO BE ALLOCATED 20,844,850

SCHEDULE 16.3  
BUDGET 1991

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	17,758,630	1,366,236	10,917,918	903,406	4,571,070
OTHER EXPENSE & COST					
SERVICES	2,501,790	768,088	883,511	97,444	752,747
SUPPLIES	287,750	129,100	72,000	0	86,650
EQUIPMENT	262,137	262,137			
BLDGS CONSTRUCTION	10,704	10,704			
SPECIAL CONTINGENT	50,000	50,000			
DEPARTMENTAL EXPEND	20,871,011	2,586,265	11,873,429	1,000,850	5,410,467
COST ADJUSTMENTS					
DEDUCTIONS	(322,841)	(322,841)			
ADDITIONS	296,680	296,680			
COST BY FUNCTION	20,844,850	2,560,104	11,873,429	1,000,850	5,410,467
REALLOCATE ADMIN	0	(2,560,104)	1,662,436	140,132	757,536
ALLOCABLE COSTS	20,844,850		13,535,865	1,140,982	6,168,003
DISALLOWED	(7,308,985)			(1,140,982)	(6,168,003)
NET ALLOCATED	13,535,865		13,535,865	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	5,211.9	0.99%	133,618		133,618
ATTORNEY GENERAL	235,073.1	44.52%	6,026,590		6,026,590
FINANCE-FISCAL MGMT	258.0	0.05%	6,614		6,614
EMPLOYEE RELATIONS	1,586.7	0.30%	40,678		40,678
LEGISLATIVE AUDITOR	96.7	0.02%	2,479		2,479
MEDIATION SVCS	101.8	0.02%	2,610		2,610
TREASURER	488.7	0.09%	12,529		12,529
OTHER	285,162.9	54.01%	7,310,747	(5,451,422)	1,859,325
TOTAL	527,979.8	100.00%	13,535,865	(5,451,422)	8,084,443

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO  
CENTRAL SERVICE AGENCIES F.Y. 1989

SOURCE: ATTORNEY GENERAL TIME RECORDS

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
ADMIN-ADMINISTRATIVE MGMT	133,618	133,618
ATTORNEY GENERAL	6,026,590	6,026,590
FINANCE-FISCAL MGMT	6,614	6,614
EMPLOYEE RELATIONS	40,678	40,678
LEGISLATIVE AUDITOR	2,479	2,479
MEDIATION SVCS	2,610	2,610
TREASURER	12,529	12,529
OTHER	1,859,325	1,859,325
TOTAL	8,084,443	8,084,443

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 1989.

Ref.: A-102, Attachment P.



SCHEDULE 17.2  
BUDGET 1991

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

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1991	77,000
DEDUCTIONS:	
EQUIPMENT	0
TOTAL DEDUCTIONS	0
ALLOCATED ADDITIONS:	
TOTAL ALLOCATED ADDITIONS	0
TOTAL TO BE ALLOCATED	77,000

SCHEDULE 17.3  
BUDGET 1991

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	76,000		76,000
SUPPLIES	1,000		1,000
EQUIPMENT	0		
DEPARTMENTAL EXPENDITURES	77,000	0	77,000
COST ADJUSTMENTS			
DEDUCTIONS		0	
ADDITIONS		0	
COST BY FUNCTION	77,000	0	77,000
ALLOCABLE COSTS DISALLOWED	77,000		77,000
NET ALLOCATED	77,000		77,000

STATE OF MINNESOTA  
STATE AUDITOR  
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	0	0.00%	0
PROPERTY MANAGEMENT	0	0.00%	0
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	561,711	0.03%	22
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
CAPITOL PARKING	0	0.00%	0
PROC SUR-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 MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	2,289,714	0.12%	89
AGRICULTURE	1,018,765	0.05%	39
ANIMAL HEALTH BD	127,176	0.01%	5
ARTS BOARD	546,031	0.03%	21
ATTORNEY GENERAL	602,234	0.03%	23
AUDITOR	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	4,654,150	0.23%	180
CORRECTIONS	2,249,887	0.11%	87
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	170,028,330	8.55%	6,583
EDUCATION-FARIBAUTL SCHOOLS	76,298	0.00%	3
EDUCATION-VO-TECH	17,372,867	0.87%	673
EMPLOYEE RELATIONS	0	0.00%	0
FINANCE	0	0.00%	0
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	0	0.00%	0
GREATER MN CORP	0	0.00%	0
HEALTH	48,219,611	2.42%	1,867
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	2,331,575	0.12%	90
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	59,886,967	3.01%	2,318
HUMAN RIGHTS	258,000	0.01%	10
HUMAN SERVICES-CENTRAL OFFICE	1,053,308,977	52.96%	40,778
HUMAN SERVICES-INSTITUTIONS	100,707	0.01%	4
INDIAN AFFAIRS	54,059	0.00%	2
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	39,302	0.00%	2
JOBS & TRAINING	203,058,474	10.21%	7,861
LABOR & INDUSTRY	2,719,936	0.14%	105
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	9,117,911	0.46%	353
NATURAL RESOURCES	16,090,315	0.81%	623
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	29,438	0.00%	1
PARI-MUTUEL RACING	0	0.00%	0
PLANNING	8,457,663	0.43%	327
POLLUTION CONTROL	12,970,771	0.65%	502
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	11,546,502	0.58%	447
PUBLIC SERVICE	417,336	0.02%	16
PUBLIC UTIL COMM	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	4,622,167	0.23%	179
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	19,469,603	0.98%	754
TRANSPORTATION	326,589,301	16.42%	12,644
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	3,468,746	0.17%	134
WASTE MGMT BOARD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	6,635,037	0.33%	258
TOTAL	1,988,919,561	100.00%	77,000

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1989  
SOURCE: COMPUTER REPORT FINU8603

STATE OF MINNESOTA

STATE AUDITOR

DETAIL ALLOCATION-SINGLE AUDIT

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	22	22
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 VAMS	0	0
COMPUTER SERVICES	0	0
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CAPITOL PARKING	0	0
PROC SUR-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	89	89
AGRICULTURE	39	39
ANIMAL HEALTH BD	5	5
ARTS BOARD	21	21
ATTORNEY GENERAL	23	23
AUDITOR	0	0
COMMERCE	0	0
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	180	180
CORRECTIONS	87	87
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	6,583	6,583
EDUCATION-FARIBAUTL SCHOOLS	3	3
EDUCATION-VO-TECH	673	673
EMPLOYEE RELATIONS	0	0
FINANCE	0	0
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	0	0
GREATER MN CORP	0	0
HEALTH	1,867	1,867
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  
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	TOTAL	SINGLE AUDIT
HEARING EXAMINER	0	0
HIGHER ED COORD BD	90	90
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,318	2,318
HUMAN RIGHTS	10	10
HUMAN SERVICES-CENTRAL OFFICE	40,778	40,778
HUMAN SERVICES-INSTITUTIONS	4	4
INDIAN AFFAIRS	2	2
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	2	2
JOBS & TRAINING	7,861	7,861
LABOR & INDUSTRY	105	105
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	353	353
NATURAL RESOURCES	623	623
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	1	1
PARI-MUTUEL RACING	0	0
PLANNING	327	327
POLLUTION CONTROL	502	502
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	447	447
PUBLIC SERVICE	16	16
PUBLIC UTIL COMM	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
STATE LOTTERY	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	179	179
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	754	754
TRANSPORTATION	12,644	12,644
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	134	134
WASTE MGMT BOARD	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	0	0
OTHER	258	258
TOTAL	77,000	77,000

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 1991

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1991 FISCAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	8,495
PROPERTY MANAGEMENT	1,984
INTERTECHNOLOGY GROUP	1,972
INFORMATION POLICY OFFICE	235
OPERATIONS MANAGEMENT	738
MATERIALS MANAGEMENT	4,304

FINANCE

BUDGET	2,793
ACCOUNTING	2,642
OTHER	981

EMPLOYEE RELATIONS	6,358
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MEDIATION SERVICES	19
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TREASURER	106
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STATE AUDITOR-SINGLE AUDIT	0
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ISB CREDIT	(91)
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TOTAL ALLOCATED ADDITIONS	30,536
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TOTAL TO BE ALLOCATED	30,536
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SCHEDULE 19.3  
BUDGET 1991

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEASING	OTHER
ALLOCATED ADDITIONS	30,536	4,924	25,612
COST BY FUNCTION	30,536	4,924	25,612
ALLOCABLE COSTS	30,536	4,924	25,612
DISALLOWED	(25,612)		(25,612)
NET ALLOCATION	4,924	4,924	0

STATE OF MINNESOTA  
ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INTERTECHNOLOGIES GROUP	4	0.51%	25
INFORMATION POLICY OFFICE	3	0.38%	19
OPERATIONS MANAGEMENT	9	1.15%	56
MATERIALS MGMT	4	0.51%	25
BUILDING CODE & CONST COORD	1	0.13%	6
BUILDING FUND	0	0.00%	0
PLANT MGMT	54	6.87%	338
STATE REGISTER & DOCUMENTS	1	0.13%	6
MICROGRAPHICS	1	0.13%	6
ELECTRONICS EQUIPMENT RENTAL	2	0.25%	13
TELECOMMUNICATIONS	1	0.13%	6
MOTOR POOL	1	0.13%	6
STATE PRINTER	5	0.64%	31
CENTRAL STORES	1	0.13%	6
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	5	0.64%	31
ADDRESSING & INSERT	1	0.13%	6
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-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 MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	14	1.78%	88
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	26	3.31%	163
AUDITOR	1	0.13%	6
COMMERCE	1	0.13%	6
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	28	3.56%	175
CORRECTIONS	28	3.56%	175
DISABILITY COUNCIL	1	0.13%	6
EDUCATION-CENTRAL OFFICE	11	1.40%	69
EDUCATION-FARIBAULT SCHOOLS	2	0.25%	13
EDUCATION-VO-TECH	3	0.38%	19
EMPLOYEE RELATIONS	2	0.25%	13
FINANCE	3	0.38%	19
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	2	0.25%	13
GREATER MN CORP	0	0.00%	0
HEALTH	13	1.65%	81
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.25%	13
NURSING	3	0.38%	19
PHARMACY	1	0.13%	6
DENTISTRY	1	0.13%	6
CHIROPRACTORS	1	0.13%	6
PSYCHOLOGY	1	0.13%	6
OPTOMETRY	1	0.13%	6
NURSING HOME ADM	1	0.13%	6
SOCIAL WRK & MNTL HLTH	3	0.38%	19
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	1	0.13%	6
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.13%	6

STATE OF MINNESOTA  
ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	5	0.64%	31
HIGHER ED COORD BD	2	0.25%	13
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1	0.13%	6
HUMAN RIGHTS	4	0.51%	25
HUMAN SERVICES-CENTRAL OFFICE	28	3.56%	175
HUMAN SERVICES-INSTITUTIONS	29	3.69%	182
INDIAN AFFAIRS	1	0.13%	6
INVESTMENT BOARD	1	0.13%	6
IRON RANGE RESOURCES	1	0.13%	6
JOBS & TRAINING	72	9.16%	451
LABOR & INDUSTRY	9	1.15%	56
LEGISLATIVE AUDIT	1	0.13%	6
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	1	0.13%	6
NATURAL RESOURCES	53	6.74%	332
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	1	0.13%	6
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	3	0.38%	19
PARI-MUTUEL RACING	0	0.00%	0
PLANNING	5	0.64%	31
POLLUTION CONTROL	12	1.53%	75
PUB EMP RET ASSN	4	0.51%	25
PUBLIC SAFETY	100	12.72%	626
PUBLIC SERVICE	7	0.89%	44
PUBLIC UTIL COMM	2	0.25%	13
REVENUE	32	4.07%	200
SECRETARY OF STATE	6	0.76%	38
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	34	4.33%	213
TEACHERS RETIREMENT	2	0.25%	13
TRADE & ECON DEV	13	1.65%	81
TRANSPORTATION	35	4.45%	219
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	1	0.13%	6
VETERANS AFFAIRS	4	0.51%	25
WASTE MGMT BOARD	3	0.38%	19
WRKRS COMP CT OF APPEALS	5	0.64%	31
ZOO	11	1.40%	69
OTHER	54	6.87%	345
TOTAL	786	100.00%	4,924

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1989  
SOURCE: REAL ESTATE UNIT RECORDS

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

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
INTERTECHNOLOGIES GROUP	25	25
INFORMATION POLICY OFFICE	19	19
OPERATIONS MANAGEMENT	56	56
MATERIALS MGMT	25	25
BUILDING CODE & CONST COORD	6	6
BUILDING FUND	0	0
PLANT MGMT	338	338
STATE REGISTER & DOCUMENTS	6	6
MICROGRAPHICS	6	6
ELECTRONICS EQUIPMENT RENTAL	13	13
TELECOMMUNICATIONS	6	6
MOTOR POOL	6	6
STATE PRINTER	31	31
CENTRAL STORES	6	6
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	31	31
ADDRESSING & INSERT	6	6
MATERIALS TRANSFER	0	0
CAPITOL PARKING	0	0
PROC SUR-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	88	88
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	163	163
AUDITOR	6	6
COMMERCE	6	6
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	175	175
CORRECTIONS	175	175
DISABILITY COUNCIL	6	6
EDUCATION-CENTRAL OFFICE	69	69
EDUCATION-FARIBAULT SCHOOLS	13	13
EDUCATION-VO-TECH	19	19
EMPLOYEE RELATIONS	13	13
FINANCE	19	19
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	13	13
GREATER MN CORP	0	0
HEALTH	81	81
HEALTH LIC BDS		
MEDICAL EXAMINERS	13	13
NURSING	19	19
PHARMACY	6	6
DENTISTRY	6	6
CHIROPRACTORS	6	6
PSYCHOLOGY	6	6
OPTOMETRY	6	6
NURSING HOME ADM	6	6
SOCIAL WRK & MNTL HLTH	19	19
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	6	6
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	6	6

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

USER DEPARTMENT	TOTAL	LEASING
HEARING EXAMINER	31	31
HIGHER ED COORD BD	13	13
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	6	6
HUMAN RIGHTS	25	25
HUMAN SERVICES-CENTRAL OFFICE	175	175
HUMAN SERVICES-INSTITUTIONS	182	182
INDIAN AFFAIRS	6	6
INVESTMENT BOARD	6	6
IRON RANGE RESOURCES	6	6
JOBS & TRAINING	451	451
LABOR & INDUSTRY	56	56
LEGISLATIVE AUDIT	6	6
MEDIATION SVCS	0	0
MILITARY AFFAIRS	6	6
NATURAL RESOURCES	332	332
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	6	6
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	19	19
PARI-MUTUEL RACING	0	0
PLANNING	31	31
POLLUTION CONTROL	75	75
PUB EMP RET ASSN	25	25
PUBLIC SAFETY	626	626
PUBLIC SERVICE	44	44
PUBLIC UTIL COMM	13	13
REVENUE	200	200
SECRETARY OF STATE	38	38
STATE LOTTERY	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	213	213
TEACHERS RETIREMENT	13	13
TRADE & ECON DEV	81	81
TRANSPORTATION	219	219
TRANSPORTATION REG BD	0	0
TREASURER	6	6
VETERANS AFFAIRS	25	25
WASTE MGMT BOARD	19	19
WRKRS COMP CT OF APPEALS	31	31
ZOO	69	69
OTHER	345	345
TOTAL	4,924	4,924

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 1991

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGY GROUP

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER F.Y. 1991 FISCAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	8,089
PROPERTY MANAGEMENT	25
INTERTECHNOLOGY GROUP	11,024
INFORMATION POLICY OFFICE	1,363
OPERATIONS MANAGEMENT	620
MATERIALS MANAGEMENT	1,348
FINANCE	
BUDGET	1,132
ACCOUNTING	2,954
OTHER	1,033
EMPLOYEE RELATIONS	5,520
MEDIATION SERVICES	3
LEGISLATIVE AUDIT	0
TREASURER	118
ATTORNEY GENERAL	0
ISB CREDIT	(525)
 TOTAL ALLOCATED ADDITIONS	 32,704
 TOTAL TO BE ALLOCATED	 32,704

SCHEDULE 20.3  
BUDGET 1991

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	32,704	4,468	26,218	2,019
COST BY FUNCTION	32,704	4,467	26,218	2,019
ALLOCABLE COSTS	32,704	4,467	26,218	2,019
DISALLOWED	(2,019)			(2,019)
NET ALLOCATION	30,685	4,467	26,218	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	49	0.17%	7
OPERATIONS MANAGEMENT	0	0.00%	0
MATERIALS MGMT	1,166	3.97%	177
BUILDING CODE & CONST COORD	0	0.00%	0
BUILDING FUND	11	0.04%	2
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	3	0.01%	0
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	1	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	15	0.05%	2
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-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 MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	472	1.61%	72
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	15	0.05%	2
ATTORNEY GENERAL	2,659	9.06%	405
AUDITOR	235	0.80%	36
COMMERCE	1,332	4.54%	203
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	1	0.00%	0
CORRECTIONS	417	1.42%	63
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	60	0.20%	9
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	119	0.41%	18
EMPLOYEE RELATIONS	148	0.50%	23
FINANCE	3,161	10.77%	481
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	0	0.00%	0
GREATER MN CORP	0	0.00%	0
HEALTH	1,610	5.49%	245
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	25	0.09%	4
PHARMACY	4	0.01%	1
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  
ADMINISTRATION-INTERTECHNOLOGIES GROUP  
SECOND ALLOCATION  
DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	221	0.75%	34
HIGHER ED COORD BD	2	0.01%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1,150	3.92%	175
HUMAN RIGHTS	465	1.58%	71
HUMAN SERVICES-CENTRAL OFFICE	2,017	6.87%	307
HUMAN SERVICES-INSTITUTIONS	863	2.94%	131
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,429	11.68%	522
LABOR & INDUSTRY	4,121	14.04%	627
LEGISLATIVE AUDIT	253	0.86%	39
MEDIATION SVCS	27	0.09%	4
MILITARY AFFAIRS	217	0.74%	33
NATURAL RESOURCES	553	1.88%	84
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	2	0.01%	0
ELECTRICITY	199	0.68%	30
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PARI-MUTUEL RACING	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	664	2.26%	101
PUB EMP RET ASSN	4	0.01%	1
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	242	0.82%	37
PUBLIC UTIL COMM	0	0.00%	0
REVENUE	1,145	3.90%	174
SECRETARY OF STATE	441	1.50%	67
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	4	0.01%	1
STATE UNIV SYSTEM	31	0.11%	5
TEACHERS RETIREMENT	3	0.01%	0
TRADE & ECON DEV	5	0.02%	1
TRANSPORTATION	5	0.02%	1
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	451	1.54%	69
VETERANS AFFAIRS	0	0.00%	0
WASTE MGMT BOARD	81	0.28%	12
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	128	0.44%	19
OTHER	1,124	3.83%	172
TOTAL	29,350	100.00%	4,467

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-89  
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	14,464	0.09%	24
OPERATIONS MANAGEMENT	8,139	0.05%	14
MATERIALS MGMT	25,366	0.16%	43
BUILDING CODE & CONST COORD	17,459	0.11%	29
BUILDING FUND	0	0.00%	0
PLANT MGMT	28,853	0.18%	48
STATE REGISTER & DOCUMENTS	13,415	0.09%	23
MICROGRAPHICS	1,532	0.01%	3
ELECTRONICS EQUIPMENT RENTAL	803	0.01%	1
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,780	0.03%	8
STATE PRINTER	7,810	0.05%	13
CENTRAL STORES	1,953	0.01%	3
FEDERAL SURPLUS	3,138	0.02%	5
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	100	0.00%	0
COMPUTER SERVICES	236,906	1.52%	397
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	1,161	0.01%	2
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	4,152	0.03%	7
IISAC	0	0.00%	0
911 EMERGENCY	7,241	0.05%	12
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	485	0.00%	1
AGRICULTURE	240,121	1.54%	403
ANIMAL HEALTH BD	20,903	0.13%	35
ARTS BOARD	14,933	0.10%	25
ATTORNEY GENERAL	213,731	1.37%	359
AUDITOR	23,131	0.15%	39
COMMERCE	114,192	0.73%	192
COMMUNICATION IMPAIRED BD	25,549	0.16%	43
COMMUNITY COLLEGE BD	775,381	4.96%	1,301
CORRECTIONS	490,216	3.14%	822
DISABILITY COUNCIL	9,243	0.06%	16
EDUCATION-CENTRAL OFFICE	318,719	2.04%	535
EDUCATION-FARIBAULT SCHOOLS	22,793	0.15%	38
EDUCATION-VO-TECH	96,028	0.61%	161
EMPLOYEE RELATIONS	82,249	0.53%	138
FINANCE	92,994	0.60%	156
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	1,602	0.01%	3
GREATER MN CORP	0	0.00%	0
HEALTH	339,782	2.17%	570
HEALTH LIC BDS			
MEDICAL EXAMINERS	8,235	0.05%	14
NURSING	6,642	0.04%	11
PHARMACY	3,162	0.02%	5
DENTISTRY	4,036	0.03%	7
CHIROPRACTORS	1,885	0.01%	3
PSYCHOLOGY	836	0.01%	1
OPTOMETRY	610	0.00%	1
NURSING HOME ADM	1,647	0.01%	3
SOCIAL WRK & MNTL HLTH	4,479	0.03%	8
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	106	0.00%	0
VETERINARY MEDICINE	638	0.00%	1

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	25,631	0.16%	43
HIGHER ED COORD BD	42,588	0.27%	71
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	84,316	0.54%	141
HUMAN RIGHTS	54,458	0.35%	91
HUMAN SERVICES-CENTRAL OFFICE	556,209	3.56%	933
HUMAN SERVICES-INSTITUTIONS	515,319	3.30%	865
INDIAN AFFAIRS	6,059	0.04%	10
INVESTMENT BOARD	16,239	0.10%	27
IRON RANGE RESOURCES	78,247	0.50%	131
JOBS & TRAINING	1,242,220	7.95%	2,084
LABOR & INDUSTRY	157,512	1.01%	264
LEGISLATIVE AUDIT	18,194	0.12%	31
MEDIATION SVCS	17,964	0.11%	30
MILITARY AFFAIRS	404,691	2.59%	679
NATURAL RESOURCES	1,300,539	8.32%	2,182
NON-HEALTH LIC BDS			
BOXING	738	0.00%	1
BARBERS	700	0.00%	1
ELECTRICITY	11,023	0.07%	18
ARCHITECTS & ENG	1,655	0.01%	3
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,209	0.01%	2
PEACE OFFICERS	5,654	0.04%	9
PARI-MUTUEL RACING	11,512	0.07%	19
PLANNING	58,184	0.37%	98
POLLUTION CONTROL	305,160	1.95%	512
PUB EMP RET ASSN	26,446	0.17%	44
PUBLIC SAFETY	1,133,078	7.25%	1,901
PUBLIC SERVICE	65,333	0.42%	110
PUBLIC UTIL COMM	14,587	0.09%	24
REVENUE	763,555	4.89%	1,281
SECRETARY OF STATE	123,446	0.79%	207
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	6,114	0.04%	10
STATE UNIV SYSTEM	2,021,874	12.94%	3,392
TEACHERS RETIREMENT	28,144	0.18%	47
TRADE & ECON DEV	236,924	1.52%	397
TRANSPORTATION	1,615,103	10.34%	2,710
TRANSPORTATION REG BD	3,787	0.02%	6
TREASURER	4,198	0.03%	7
VETERANS AFFAIRS	62,173	0.40%	104
WASTE MGMT BOARD	27,428	0.18%	46
WRKRS COMP CT OF APPEALS	2,878	0.02%	5
ZOO	46,892	0.30%	79
OTHER	1,237,800	7.92%	2,080
TOTAL	15,627,401	100.00%	26,218

ALLOCATION BASIS: TELEPHONE CHARGES (OBJECT CODE 202) F.Y. 1989  
SOURCE: COMPUTER REPORT

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

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE- COMMUNICATNS
ADMINISTRATION			
INFORMATION POLICY OFFICE	31	7	24
OPERATIONS MANAGEMENT	14	0	14
MATERIALS MGMT	220	177	43
BUILDING CODE & CONST COORD	29	0	29
BUILDING FUND	2	2	0
PLANT MGMT	48	0	48
STATE REGISTER & DOCUMENTS	23	0	23
MICROGRAPHICS	3	0	3
ELECTRONICS EQUIPMENT RENTAL	1	0	1
TELECOMMUNICATIONS	0	0	0
MOTOR POOL	8	0	8
STATE PRINTER	13	0	13
CENTRAL STORES	3	0	3
FEDERAL SURPLUS	5	0	5
RESOURCE RECOVERY	0	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0	0
COMMUTER VANS	0	0	0
COMPUTER SERVICES	399	2	397
ADDRESSING & INSERT	0	0	0
MATERIALS TRANSFER	0	0	0
CAPITOL PARKING	2	0	2
PROC SUR-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	7	0	7
IISAC	0	0	0
911 EMERGENCY	12	0	12
RISK MGMT	0	0	0
VOLUNTEER SERVICES	0	0	0
OTHER	1	0	1
AGRICULTURE	475	72	403
ANIMAL HEALTH BD	35	0	35
ARTS BOARD	27	2	25
ATTORNEY GENERAL	764	405	359
AUDITOR	75	36	39
COMMERCE	395	203	192
COMMUNICATION IMPAIRED BD	43	0	43
COMMUNITY COLLEGE BD	1,301	0	1,301
CORRECTIONS	885	63	822
DISABILITY COUNCIL	16	0	16
EDUCATION-CENTRAL OFFICE	544	9	535
EDUCATION-FARIBAUTL SCHOOLS	38	0	38
EDUCATION-VO-TECH	179	18	161
EMPLOYEE RELATIONS	161	23	138
FINANCE	637	481	156
GAMING-ADMIN UNIT	0	0	0
GAMBLING CONTROL	3	0	3
GREATER MN CORP	0	0	0
HEALTH	815	245	570
HEALTH LIC BDS			
MEDICAL EXAMINERS	14	0	14
NURSING	15	4	11
PHARMACY	6	1	5
DENTISTRY	7	0	7
CHIROPRACTORS	3	0	3
PSYCHOLOGY	1	0	1
OPTOMETRY	1	0	1
NURSING HOME ADM	3	0	3
SOCIAL WRK & MNTL HLTH	8	0	8
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-INTERTECHNOLOGIES GROUP  
SECOND ALLOCATION  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE- COMMUNICATNS
HEARING EXAMINER	77	34	43
HIGHER ED COORD BD	71	0	71
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	316	175	141
HUMAN RIGHTS	162	71	91
HUMAN SERVICES-CENTRAL OFFICE	1,240	307	933
HUMAN SERVICES-INSTITUTIONS	996	131	865
INDIAN AFFAIRS	10	0	10
INVESTMENT BOARD	27	0	27
IRON RANGE RESOURCES	131	0	131
JOBS & TRAINING	2,606	522	2,084
LABOR & INDUSTRY	891	627	264
LEGISLATIVE AUDIT	70	39	31
MEDIATION SVCS	34	4	30
MILITARY AFFAIRS	712	33	679
NATURAL RESOURCES	2,266	84	2,182
NON-HEALTH LIC BDS			
BOXING	1	0	1
BARBERS	1	0	1
ELECTRICITY	48	30	18
ARCHITECTS & ENG	3	0	3
ABSTRACTORS	0	0	0
ACCOUNTANCY	2	0	2
PEACE OFFICERS	9	0	9
PARI-MUTUEL RACING	19	0	19
PLANNING	98	0	98
POLLUTION CONTROL	613	101	512
PUB EMP RET ASSN	45	1	44
PUBLIC SAFETY	1,901	0	1,901
PUBLIC SERVICE	147	37	110
PUBLIC UTIL COMM	24	0	24
REVENUE	1,455	174	1,281
SECRETARY OF STATE	274	67	207
STATE LOTTERY	0	0	0
STATE RETIREMENT	11	1	10
STATE UNIV SYSTEM	3,397	5	3,392
TEACHERS RETIREMENT	47	0	47
TRADE & ECON DEV	398	1	397
TRANSPORTATION	2,711	1	2,710
TRANSPORTATION REG BD	6	0	6
TREASURER	76	69	7
VETERANS AFFAIRS	104	0	104
WASTE MGMT BOARD	58	12	46
WRKRS COMP CT OF APPEALS	5	0	5
ZOO	98	19	79
OTHER	2,252	172	2,080
TOTAL	30,685	4,467	26,218

SCHEDULE 21.1  
FISCAL 91 BUDGET

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 1991

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER F.Y. 1991 FISCAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	5,075
PROPERTY MANAGEMENT	19
INTERTECHNOLOGY GROUP	31
INFORMATION POLICY OFFICE	377
OPERATIONS MANAGEMENT	382
MATERIALS MANAGEMENT	2,357

FINANCE

BUDGET	1,500
ACCOUNTING	1,201
OTHER	505

EMPLOYEE RELATIONS	4,258
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MEDIATION SERVICES	7
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LEGISLATIVE AUDIT	0
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TREASURER	48
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ATTORNEY GENERAL	0
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ISB CREDIT	(145)
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TOTAL ALLOCATED ADDITIONS	15,615
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TOTAL TO BE ALLOCATED	15,615
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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	15,615	13,394	2,221
COST BY FUNCTION	15,615	13,394	2,221
ALLOCABLE COSTS DISALLOWED	15,615 (2,221)	13,394	2,221 (2,221)
NET ALLOCATION	13,394	13,394	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	1,429	0.01%	1
MATERIALS MGMT	362,905	1.41%	189
BUILDING CODE & CONST COORD	400	0.00%	0
BUILDING FUND	0	0.00%	0
PLANT MGMT	1,512	0.01%	1
STATE REGISTER & DOCUMENTS	44,223	0.17%	23
MICROGRAPHICS	1,531	0.01%	1
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	26,643	0.10%	14
MOTOR POOL	23,960	0.09%	12
STATE PRINTER	858	0.00%	0
CENTRAL STORES	42	0.00%	0
FEDERAL SURPLUS	268	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	100	0.00%	0
COMPUTER SERVICES	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	2,757	0.01%	1
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	354	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	685	0.00%	0
RISK MGMT	1,033	0.00%	1
VOLUNTEER SERVICES	12,703	0.05%	7
OTHER	129	0.00%	0
AGRICULTURE	24,771	0.10%	13
ANIMAL HEALTH BD	12,625	0.05%	7
ARTS BOARD	134	0.00%	0
ATTORNEY GENERAL	15,236	0.06%	8
AUDITOR	618	0.00%	0
COMMERCE	48,312	0.19%	25
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	11,922	0.05%	6
CORRECTIONS	140,263	0.54%	73
DISABILITY COUNCIL	615	0.00%	0
EDUCATION-CENTRAL OFFICE	115,258	0.45%	60
EDUCATION-FARIBAULT SCHOOLS	1,307	0.01%	1
EDUCATION-VO-TECH	12,735	0.05%	7
EMPLOYEE RELATIONS	710,884	2.76%	370
FINANCE	1,852,093	7.19%	964
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	2,932	0.01%	2
GREATER MN CORP	0	0.00%	0
HEALTH	55,597	0.22%	29
HEALTH LIC BDS			
MEDICAL EXAMINERS	139,154	0.54%	72
NURSING	31,720	0.12%	17
PHARMACY	3,807	0.01%	2
DENTISTRY	16,000	0.06%	8
CHIROPRACTORS	1,267	0.00%	1
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	3	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	1,263	0.00%	1
SOCIAL WRK LIC BD	443	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	443	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1,785	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	650	0.00%	0
HIGHER ED COORD BD	6,575	0.03%	3
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	16,346	0.06%	9
HUMAN RIGHTS	10,411	0.04%	5
HUMAN SERVICES-CENTRAL OFFICE	8,334,730	32.38%	4,337
HUMAN SERVICES-INSTITUTIONS	8,539	0.03%	4
INDIAN AFFAIRS	50	0.00%	0
INVESTMENT BOARD	300	0.00%	0
IRON RANGE RESOURCES	1,121	0.00%	1
JOBS & TRAINING	677,750	2.63%	353
LABOR & INDUSTRY	24,199	0.09%	13
LEGISLATIVE AUDIT	65,402	0.25%	34
MEDIATION SVCS	63,125	0.25%	33
MILITARY AFFAIRS	5,234	0.02%	3
NATURAL RESOURCES	417,635	1.62%	217
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	64	0.00%	0
ELECTRICITY	29,579	0.11%	15
ARCHITECTS & ENG	6,657	0.03%	3
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4,963	0.02%	3
PEACE OFFICERS	64	0.00%	0
PARI-MUTUEL RACING	13,462	0.05%	7
PLANNING	7,809	0.03%	4
POLLUTION CONTROL	13,437	0.05%	7
PUB EMP RET ASSN	1,495	0.01%	1
PUBLIC SAFETY	4,206,618	16.34%	2,189
PUBLIC SERVICE	9,551	0.04%	5
PUBLIC UTIL COMM	837	0.00%	0
REVENUE	6,083,873	23.63%	3,165
SECRETARY OF STATE	68,834	0.27%	36
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	199,838	0.78%	104
STATE UNIV SYSTEM	16,749	0.07%	9
TEACHERS RETIREMENT	50,444	0.20%	26
TRADE & ECON DEV	17,827	0.07%	9
TRANSPORTATION	1,626,715	6.32%	846
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	16	0.00%	0
VETERANS AFFAIRS	1,303	0.01%	1
WASTE MGMT BOARD	592	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	622	0.00%	0
OTHER	66,730	0.26%	35
TOTAL	25,742,865	100.00%	13,394

ALLOCATION BASIS: F.Y. 1989 COMPUTER SERVICES USAGE  
SOURCE: SPECIAL COMPUTER REPORT

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

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
ADMINISTRATION		
OPERATIONS MANAGEMENT	1	1
MATERIALS MGMT	189	189
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	14	14
MOTOR POOL	12	12
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
CAPITOL PARKING	1	1
PROC SUR-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	1	1
VOLUNTEER SERVICES	7	7
OTHER	0	0
AGRICULTURE	13	13
ANIMAL HEALTH BD	7	7
ARTS BOARD	0	0
ATTORNEY GENERAL	8	8
AUDITOR	0	0
COMMERCE	25	25
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	6	6
CORRECTIONS	73	73
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	60	60
EDUCATION-FARIBAULT SCHOOLS	1	1
EDUCATION-VO-TECH	7	7
EMPLOYEE RELATIONS	370	370
FINANCE	964	964
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	2	2
GREATER MN CORP	0	0
HEALTH	29	29
HEALTH LIC BDS		
MEDICAL EXAMINERS	72	72
NURSING	17	17
PHARMACY	2	2
DENTISTRY	8	8
CHIROPRACTORS	1	1
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
SOCIAL WRK & MNTL HLTH	1	1
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 ALLOCATON SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
HEARING EXAMINER	0	0
HIGHER ED COORD BD	3	3
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	9	9
HUMAN RIGHTS	5	5
HUMAN SERVICES-CENTRAL OFFICE	4,337	4,337
HUMAN SERVICES-INSTITUTIONS	4	4
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	1	1
JOBS & TRAINING	353	353
LABOR & INDUSTRY	13	13
LEGISLATIVE AUDIT	34	34
MEDIATION SVCS	33	33
MILITARY AFFAIRS	3	3
NATURAL RESOURCES	217	217
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	15	15
ARCHITECTS & ENG	3	3
ABSTRACTORS	0	0
ACCOUNTANCY	3	3
PEACE OFFICERS	0	0
PARI-MUTUEL RACING	7	7
PLANNING	4	4
POLLUTION CONTROL	7	7
PUB EMP RET ASSN	1	1
PUBLIC SAFETY	2,189	2,189
PUBLIC SERVICE	5	5
PUBLIC UTIL COMM	0	0
REVENUE	3,165	3,165
SECRETARY OF STATE	36	36
STATE LOTTERY	0	0
STATE RETIREMENT	104	104
STATE UNIV SYSTEM	9	9
TEACHERS RETIREMENT	26	26
TRADE & ECON DEV	9	9
TRANSPORTATION	846	846
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	1	1
WASTE MGMT BOARD	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	0	0
OTHER	35	35
TOTAL	13,394	13,394

SCHEDULE 22.1  
FISCAL 91 BUDGET

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 1991

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER F.Y. 1991 FISCAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	25,927
PROPERTY MANAGEMENT	56
INTERTECHNOLOGY GROUP	14
INFORMATION POLICY OFFICE	1
OPERATIONS MANAGEMENT	929
MATERIALS MANAGEMENT	3,215
FINANCE	
BUDGET	5,618
ACCOUNTING	20,012
OTHER	2,647
EMPLOYEE RELATIONS	4,830
MEDIATION SERVICES	13
LEGISLATIVE AUDIT	0
TREASURER	801
ATTORNEY GENERAL	0
ISB CREDIT	(26)
TOTAL ALLOCATED ADDITIONS	64,037
TOTAL TO BE ALLOCATED	64,037

SCHEDULE 22.3  
BUDGET 1991

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	64,037	22,184	21,663	20,190
COST BY FUNCTION	64,037	22,184	21,663	20,190
ALLOCABLE COSTS DISALLOWED	64,037 (20,190)	22,184	21,663	20,190 (20,190)
NET ALLOCATION	43,847	22,184	21,663	0



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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
MATERIALS MGMT	46,839	0.54%	119
BUILDING CODE & CONST COORD	4,722	0.05%	12
BUILDING FUND	0	0.00%	0
PLANT MGMT	762	0.01%	2
STATE REGISTER & DOCUMENTS	74,452	0.86%	190
MICROGRAPHICS	413	0.00%	1
ELECTRONICS EQUIPMENT RENTAL	57	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	2,267	0.03%	6
STATE PRINTER	905	0.01%	2
CENTRAL STORES	1,501	0.02%	4
FEDERAL SURPLUS	4,791	0.06%	12
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	4,088	0.05%	10
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	128	0.00%	0
PROC SUR-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 MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	3,500	0.04%	9
AGRICULTURE	131,502	1.51%	335
ANIMAL HEALTH BD	11,675	0.13%	30
ARTS BOARD	30	0.00%	0
ATTORNEY GENERAL	84,236	0.97%	215
AUDITOR	23,781	0.27%	61
COMMERCE	122,166	1.40%	311
COMMUNICATION IMPAIRED BD	522	0.01%	1
COMMUNITY COLLEGE BD	72,265	0.83%	184
CORRECTIONS	38,517	0.44%	98
DISABILITY COUNCIL	11,042	0.13%	28
EDUCATION-CENTRAL OFFICE	403,835	4.64%	1,030
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	85,054	0.98%	217
EMPLOYEE RELATIONS	89,571	1.03%	228
FINANCE	205,790	2.36%	525
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	3,521	0.04%	9
GREATER MN CORP	0	0.00%	0
HEALTH	21,442	0.25%	55
HEALTH LIC BDS			
MEDICAL EXAMINERS	13,581	0.16%	35
NURSING	38,055	0.44%	97
PHARMACY	0	0.00%	0
DENTISTRY	2,605	0.03%	7
CHIROPRACTORS	248	0.00%	1
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	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	335	0.00%	1
HIGHER ED COORD BD	104,924	1.21%	267
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	64,559	0.74%	165
HUMAN RIGHTS	23,995	0.28%	61
HUMAN SERVICES-CENTRAL OFFICE	987,434	11.35%	2,517
HUMAN SERVICES-INSTITUTIONS	10	0.00%	0
INDIAN AFFAIRS	318	0.00%	1
INVESTMENT BOARD	3,224	0.04%	8
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	7,968	0.09%	20
LABOR & INDUSTRY	170,037	1.95%	433
LEGISLATIVE AUDIT	7,112	0.08%	18
MEDIATION SVCS	16,120	0.19%	41
MILITARY AFFAIRS	2,665	0.03%	7
NATURAL RESOURCES	549,832	6.32%	1,402
NON-HEALTH LIC BDS			
BOXING	270	0.00%	1
BARBERS	2,504	0.03%	6
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	3,294	0.04%	8
ABSTRACTORS	271	0.00%	1
ACCOUNTANCY	11,368	0.13%	29
PEACE OFFICERS	5,917	0.07%	15
PARI-MUTUEL RACING	320	0.00%	1
PLANNING	55,054	0.63%	140
POLLUTION CONTROL	23,657	0.27%	60
PUB EMP RET ASSN	315,376	3.62%	804
PUBLIC SAFETY	2,043,150	23.48%	5,209
PUBLIC SERVICE	26,001	0.30%	66
PUBLIC UTIL COMM	7,510	0.09%	19
REVENUE	1,379,099	15.85%	3,516
SECRETARY OF STATE	90,742	1.04%	231
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	73,766	0.85%	188
STATE UNIV SYSTEM	82,366	0.95%	210
TEACHERS RETIREMENT	158,571	1.82%	404
TRADE & ECON DEV	478,837	5.50%	1,221
TRANSPORTATION	253,206	2.91%	646
TRANSPORTATION REG BD	4,268	0.05%	11
TREASURER	1,658	0.02%	4
VETERANS AFFAIRS	10,626	0.12%	27
WASTE MGMT BOARD	7,014	0.08%	18
WRKRS COMP CT OF APPEALS	2,189	0.03%	6
ZOO	0	0.00%	0
OTHER	222,081	2.55%	568
TOTAL	8,701,511	100.00%	22,184

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE 1989  
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	59.25	0.16%	35
BUILDING CODE & CONST COORD	30.00	0.08%	18
BUILDING FUND	0.00	0.00%	0
PLANT MGMT	168.95	0.46%	100
STATE REGISTER & DOCUMENTS	19.50	0.05%	12
MICROGRAPHICS	17.24	0.05%	10
ELECTRONICS EQUIPMENT RENTAL	3.50	0.01%	2
TELECOMMUNICATIONS	10.03	0.03%	6
MOTOR POOL	16.39	0.04%	10
STATE PRINTER	50.37	0.14%	30
CENTRAL STORES	14.25	0.04%	8
FEDERAL SURPLUS	8.00	0.02%	5
RESOURCE RECOVERY	2.00	0.01%	1
CLEARING ACCT-AUCTION PROCEEDS	0.00	0.00%	0
COMMUTER VANS	0.61	0.00%	0
COMPUTER SERVICES	291.23	0.79%	172
ADDRESSING & INSERT	6.83	0.02%	4
MATERIALS TRANSFER	11.10	0.03%	7
CAPITOL PARKING	9.60	0.03%	6
PROC SUR-LOCAL GOVT	2.00	0.01%	1
MGMT ANALYSIS-SP FD	5.00	0.01%	3
IISAC	0.00	0.00%	0
911 EMERGENCY	3.00	0.01%	2
RISK MGMT	0.90	0.00%	1
VOLUNTEER SERVICES	2.00	0.01%	1
OTHER	2.00	0.01%	1
AGRICULTURE	518.80	1.41%	306
ANIMAL HEALTH BD	37.00	0.10%	22
ARTS BOARD	16.00	0.04%	9
ATTORNEY GENERAL	345.10	0.94%	204
AUDITOR	115.00	0.31%	68
COMMERCE	232.00	0.63%	137
COMMUNICATION IMPAIRED BD	1.00	0.00%	1
COMMUNITY COLLEGE BD	2,889.00	7.87%	1,704
CORRECTIONS	2,207.20	6.01%	1,302
DISABILITY COUNCIL	10.00	0.03%	6
EDUCATION-CENTRAL OFFICE	420.00	1.14%	248
EDUCATION-FARIBAULT SCHOOLS	193.60	0.53%	114
EDUCATION-VO-TECH	157.00	0.43%	93
EMPLOYEE RELATIONS	169.50	0.46%	100
FINANCE	130.00	0.35%	77
GAMING-ADMIN UNIT	3.00	0.01%	2
GAMBLING CONTROL	13.00	0.04%	8
GREATER MN CORP	0.00	0.00%	0
HEALTH	914.90	2.49%	540
HEALTH LIC BDS			
MEDICAL EXAMINERS	23.00	0.06%	14
NURSING	24.50	0.07%	14
PHARMACY	7.00	0.02%	4
DENTISTRY	7.00	0.02%	4
CHIROPRACTORS	5.10	0.01%	3
PSYCHOLOGY	3.80	0.01%	2
OPTOMETRY	1.10	0.00%	1
NURSING HOME ADM	2.00	0.01%	1
SOCIAL WRK & MNTL HLTH	5.00	0.01%	3
SOCIAL WRK LIC BD	1.00	0.00%	1
MARR & FAMILY THERAPY BD	1.00	0.00%	1
UNLIC MNTL HLTH PROV BD	1.00	0.00%	1
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.30	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	77.50	0.21%	46
HIGHER ED COORD BD	72.50	0.20%	43
HIGHER ED FAC AUTH	2.00	0.01%	1
HOUSING FINANCE	134.00	0.36%	79
HUMAN RIGHTS	69.50	0.19%	41
HUMAN SERVICES-CENTRAL OFFICE	929.49	2.53%	548
HUMAN SERVICES-INSTITUTIONS	5,644.29	15.37%	3,330
INDIAN AFFAIRS	7.00	0.02%	4
INVESTMENT BOARD	25.00	0.07%	15
IRON RANGE RESOURCES	123.80	0.34%	73
JOBS & TRAINING	2,099.00	5.72%	1,238
LABOR & INDUSTRY	355.00	0.97%	209
LEGISLATIVE AUDIT	72.00	0.20%	42
MEDIATION SVCS	25.00	0.07%	15
MILITARY AFFAIRS	349.80	0.95%	206
NATURAL RESOURCES	1,857.00	5.06%	1,095
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	1
BARBERS	2.50	0.01%	1
ELECTRICITY	21.00	0.06%	12
ARCHITECTS & ENG	6.50	0.02%	4
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	5.00	0.01%	3
PEACE OFFICERS	11.00	0.03%	6
PARI-MUTUEL RACING	9.50	0.03%	6
PLANNING	113.00	0.31%	67
POLLUTION CONTROL	673.30	1.83%	397
PUB EMP RET ASSN	71.00	0.19%	42
PUBLIC SAFETY	1,776.90	4.84%	1,048
PUBLIC SERVICE	141.80	0.39%	84
PUBLIC UTIL COMM	39.00	0.11%	23
REVENUE	1,170.20	3.19%	690
SECRETARY OF STATE	61.50	0.17%	36
STATE LOTTERY	0.00	0.00%	0
STATE RETIREMENT	39.60	0.11%	23
STATE UNIV SYSTEM	4,940.50	13.45%	2,914
TEACHERS RETIREMENT	58.00	0.16%	34
TRADE & ECON DEV	241.70	0.66%	143
TRANSPORTATION	4,767.00	12.98%	2,812
TRANSPORTATION REG BD	9.50	0.03%	6
TREASURER	12.00	0.03%	7
VETERANS AFFAIRS	551.50	1.50%	325
WASTE MGMT BOARD	50.00	0.14%	29
WRKRS COMP CT OF APPEALS	22.00	0.06%	13
ZOO	157.00	0.43%	93
OTHER	739.80	2.01%	433
TOTAL	36,723.83	100.00%	21,663

ALLOCATION BASIS: LEGISLATIVE APPROVED COMPLEMENT F.Y. 1991  
SOURCE: LAWS OF 1989

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

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
ADMINISTRATION			
MATERIALS MGMT	154	119	35
BUILDING CODE & CONST COORD	30	12	18
BUILDING FUND	0	0	0
PLANT MGMT	102	2	100
STATE REGISTER & DOCUMENTS	202	190	12
MICROGRAPHICS	11	1	10
ELECTRONICS EQUIPMENT RENTAL	2	0	2
TELECOMMUNICATIONS	6	0	6
MOTOR POOL	16	6	10
STATE PRINTER	32	2	30
CENTRAL STORES	12	4	8
FEDERAL SURPLUS	17	12	5
RESOURCE RECOVERY	1	0	1
CLEARING ACCT-AUCTION PROCEEDS	0	0	0
COMMUTER VANS	0	0	0
COMPUTER SERVICES	182	10	172
ADDRESSING & INSERT	4	0	4
MATERIALS TRANSFER	7	0	7
CAPITOL PARKING	6	0	6
PROC SUR-LOCAL GOVT	1	0	1
MGMT ANALYSIS-SP FD	3	0	3
IISAC	0	0	0
911 EMERGENCY	2	0	2
RISK MGMT	1	0	1
VOLUNTEER SERVICES	1	0	1
OTHER	10	9	1
AGRICULTURE	641	335	306
ANIMAL HEALTH BD	52	30	22
ARTS BOARD	9	0	9
ATTORNEY GENERAL	419	215	204
AUDITOR	129	61	68
COMMERCE	448	311	137
COMMUNICATION IMPAIRED BD	2	1	1
COMMUNITY COLLEGE BD	1,888	184	1,704
CORRECTIONS	1,400	98	1,302
DISABILITY COUNCIL	34	28	6
EDUCATION-CENTRAL OFFICE	1,278	1,030	248
EDUCATION-FARIBAULT SCHOOLS	114	0	114
EDUCATION-VO-TECH	310	217	93
EMPLOYEE RELATIONS	328	228	100
FINANCE	602	525	77
GAMING-ADMIN UNIT	2	0	2
GAMBLING CONTROL	17	9	8
GREATER MN CORP	0	0	0
HEALTH	595	55	540
HEALTH LIC BDS			
MEDICAL EXAMINERS	49	35	14
NURSING	111	97	14
PHARMACY	4	0	4
DENTISTRY	11	7	4
CHIROPRACTORS	4	1	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	47	1	46
HIGHER ED COORD BD	310	267	43
HIGHER ED FAC AUTH	1	0	1
HOUSING FINANCE	244	165	79
HUMAN RIGHTS	102	61	41
HUMAN SERVICES-CENTRAL OFFICE	3,065	2,517	548
HUMAN SERVICES-INSTITUTIONS	3,330	0	3,330
INDIAN AFFAIRS	5	1	4
INVESTMENT BOARD	23	8	15
IRON RANGE RESOURCES	73	0	73
JOB & TRAINING	1,258	20	1,238
LABOR & INDUSTRY	642	433	209
LEGISLATIVE AUDIT	60	18	42
MEDIATION SVCS	56	41	15
MILITARY AFFAIRS	213	7	206
NATURAL RESOURCES	2,497	1,402	1,095
NON-HEALTH LIC BDS			
BOXING	2	1	1
BARBERS	7	6	1
ELECTRICITY	12	0	12
ARCHITECTS & ENG	12	8	4
ABSTRACTORS	1	1	0
ACCOUNTANCY	32	29	3
PEACE OFFICERS	21	15	6
PARI-MUTUEL RACING	7	1	6
PLANNING	207	140	67
POLLUTION CONTROL	457	60	397
PUB EMP RET ASSN	846	804	42
PUBLIC SAFETY	6,257	5,209	1,048
PUBLIC SERVICE	150	66	84
PUBLIC UTIL COMM	42	19	23
REVENUE	4,206	3,516	690
SECRETARY OF STATE	267	231	36
STATE LOTTERY	0	0	0
STATE RETIREMENT	211	188	23
STATE UNIV SYSTEM	3,124	210	2,914
TEACHERS RETIREMENT	438	404	34
TRADE & ECON DEV	1,364	1,221	143
TRANSPORTATION	3,458	646	2,812
TRANSPORTATION REG BD	17	11	6
TREASURER	11	4	7
VETERANS AFFAIRS	352	27	325
WASTE MGMT BOARD	47	18	29
WRKRS COMP CT OF APPEALS	19	6	13
ZOO	93	0	93
OTHER	1,001	568	433
TOTAL	43,847	22,184	21,663

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 PER F.Y. 1991 FISCAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	12,501
PROPERTY MANAGEMENT	25
INTERTECHNOLOGY GROUP	220
INFORMATION POLICY OFFICE	189
OPERATIONS MANAGEMENT	154
MATERIALS MANAGEMENT	3,069

FINANCE

BUDGET	1,427
ACCOUNTING	1,983
OTHER	1,603

EMPLOYEE RELATIONS	11,680
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MEDIATION SERVICES	24
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LEGISLATIVE AUDIT	0
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TREASURER	79
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ATTORNEY GENERAL	0
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ISB CREDIT	(6,480)
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TOTAL ALLOCATED ADDITIONS	26,474
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TOTAL TO BE ALLOCATED	26,474
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SCHEDULE 23.3  
BUDGET 1991

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	INVENTORY MGMT	PROCUREMENT	MTLS SVCS & DIST
ALLOCATED ADDITIONS	26,474	1,791	23,144	1,539
COST BY FUNCTION	26,474	1,791	23,144	1,539
ALLOCABLE COSTS DISALLOWED	26,474 (1,539)	1,791	23,144	1,539 (1,539)
NET ALLOCATION	24,935	1,791	23,144	0

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	41	0.03%	1
BUILDING FUND	17	0.01%	0
PLANT MGMT	449	0.33%	6
STATE REGISTER & DOCUMENTS	73	0.05%	1
MICROGRAPHICS	40	0.03%	1
ELECTRONICS EQUIPMENT RENTAL	398	0.29%	5
TELECOMMUNICATIONS	7	0.01%	0
MOTOR POOL	1,136	0.84%	15
STATE PRINTER	127	0.09%	2
CENTRAL STORES	21	0.02%	0
FEDERAL SURPLUS	14	0.01%	0
RESOURCE RECOVERY	1	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMPUTER VANS	29	0.02%	0
COMPUTER SERVICES	4,441	3.27%	59
ADDRESSING & INSERT	9	0.01%	0
MATERIALS TRANSFER	78	0.06%	1
CAPITOL PARKING	4	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	2	0.00%	0
IISAC	6	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	7	0.01%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	259	0.19%	3
AGRICULTURE	977	0.72%	13
ANIMAL HEALTH BD	25	0.02%	0
ARTS BOARD	20	0.01%	0
ATTORNEY GENERAL	430	0.32%	6
AUDITOR	87	0.06%	1
COMMERCE	282	0.21%	4
COMMUNICATION IMPAIRED BD	21	0.02%	0
COMMUNITY COLLEGE BD	12,202	8.99%	161
CORRECTIONS	6,887	5.07%	91
DISABILITY COUNCIL	25	0.02%	0
EDUCATION-CENTRAL OFFICE	1,051	0.77%	14
EDUCATION-FARIBAULT SCHOOLS	296	0.22%	4
EDUCATION-VO-TECH	506	0.37%	7
EMPLOYEE RELATIONS	247	0.18%	3
FINANCE	363	0.27%	5
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	36	0.03%	0
GREATER MN CORP	0	0.00%	0
HEALTH	1,824	1.34%	24
HEALTH LIC BDS			
MEDICAL EXAMINERS	55	0.04%	1
NURSING	25	0.02%	0
PHARMACY	12	0.01%	0
DENTISTRY	20	0.01%	0
CHIROPRACTORS	4	0.00%	0
PSYCHOLOGY	3	0.00%	0
OPTOMETRY	2	0.00%	0
NURSING HOME ADM	1	0.00%	0
SOCIAL WRK & MNTL HLTH	11	0.01%	0
SOCIAL WRK LIC BD	1	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	2	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	170	0.13%	2
HIGHER ED COORD BD	161	0.12%	2
HIGHER ED FAC AUTH	2	0.00%	0
HOUSING FINANCE	236	0.17%	3
HUMAN RIGHTS	82	0.06%	1
HUMAN SERVICES-CENTRAL OFFICE	2,791	2.06%	37
HUMAN SERVICES-INSTITUTIONS	4,678	3.45%	62
INDIAN AFFAIRS	15	0.01%	0
INVESTMENT BOARD	49	0.04%	1
IRON RANGE RESOURCES	758	0.56%	10
JOBS & TRAINING	7,510	5.53%	99
LABOR & INDUSTRY	683	0.50%	9
LEGISLATIVE AUDIT	165	0.12%	2
MEDIATION SVCS	85	0.06%	1
MILITARY AFFAIRS	424	0.31%	6
NATURAL RESOURCES	22,103	16.28%	292
NON-HEALTH LIC BDS			
BOXING	1	0.00%	0
BARBERS	4	0.00%	0
ELECTRICITY	28	0.02%	0
ARCHITECTS & ENG	12	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	13	0.01%	0
PEACE OFFICERS	26	0.02%	0
PARI-MUTUEL RACING	28	0.02%	0
PLANNING	401	0.30%	5
POLLUTION CONTROL	1,422	1.05%	19
PUB EMP RET ASSN	186	0.14%	2
PUBLIC SAFETY	8,403	6.19%	111
PUBLIC SERVICE	423	0.31%	6
PUBLIC UTIL COMM	80	0.06%	1
REVENUE	2,490	1.83%	33
SECRETARY OF STATE	537	0.40%	7
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	42	0.03%	1
STATE UNIV SYSTEM	23,074	17.00%	304
TEACHERS RETIREMENT	85	0.06%	1
TRADE & ECON DEV	628	0.46%	8
TRANSPORTATION	22,712	16.73%	300
TRANSPORTATION REG BD	9	0.01%	0
TREASURER	48	0.04%	1
VETERANS AFFAIRS	588	0.43%	8
WASTE MGMT BOARD	9	0.01%	0
WRKRS COMP CT OF APPEALS	28	0.02%	0
ZOO	868	0.64%	11
OTHER	1,135	0.84%	18
TOTAL	135,766	100.00%	1,791

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-89  
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	13	0.03%	6
BUILDING FUND	1,166	2.50%	578
PLANT MGMT	272	0.58%	135
STATE REGISTER & DOCUMENTS	63	0.13%	31
MICROGRAPHICS	26	0.06%	13
ELECTRONICS EQUIPMENT RENTAL	58	0.12%	29
TELECOMMUNICATIONS	12	0.03%	6
MOTOR POOL	286	0.61%	142
STATE PRINTER	45	0.10%	22
CENTRAL STORES	87	0.19%	43
FEDERAL SURPLUS	5	0.01%	2
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	7	0.01%	3
COMPUTER SERVICES	490	1.05%	243
ADDRESSING & INSERT	6	0.01%	3
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	24	0.05%	12
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	3	0.01%	1
IISAC	2	0.00%	1
911 EMERGENCY	10	0.02%	5
RISK MGMT	9	0.02%	4
VOLUNTEER SERVICES	1	0.00%	0
OTHER	17	0.04%	8
AGRICULTURE	1,588	3.40%	787
ANIMAL HEALTH BD	15	0.03%	7
ARTS BOARD	188	0.40%	93
ATTORNEY GENERAL	205	0.44%	102
AUDITOR	65	0.14%	32
COMMERCE	197	0.42%	98
COMMUNICATION IMPAIRED BD	36	0.08%	18
COMMUNITY COLLEGE BD	2,619	5.61%	1,298
CORRECTIONS	2,396	5.13%	1,188
DISABILITY COUNCIL	20	0.04%	10
EDUCATION-CENTRAL OFFICE	998	2.14%	495
EDUCATION-FARIBAUTL SCHOOLS	135	0.29%	67
EDUCATION-VO-TECH	413	0.88%	205
EMPLOYEE RELATIONS	224	0.48%	111
FINANCE	84	0.18%	42
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	10	0.02%	5
GREATER MN CORP	0	0.00%	0
HEALTH	2,086	4.47%	1,034
HEALTH LIC BDS			
MEDICAL EXAMINERS	37	0.08%	18
NURSING	15	0.03%	7
PHARMACY	2	0.00%	1
DENTISTRY	25	0.05%	12
CHIROPRACTORS	20	0.04%	10
PSYCHOLOGY	4	0.01%	2
OPTOMETRY	3	0.01%	1
NURSING HOME ADM	1	0.00%	0
SOCIAL WRK & MNTL HLTH	3	0.01%	1
SOCIAL WRK LIC BD	6	0.01%	3
MARR & FAMILY THERAPY BD	3	0.01%	1
UNLIC MNTL HLTH PROV BD	3	0.01%	1
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	167	0.36%	83
HIGHER ED COORD BD	248	0.53%	123
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	197	0.42%	98
HUMAN RIGHTS	76	0.16%	38
HUMAN SERVICES-CENTRAL OFFICE	1,959	4.20%	971
HUMAN SERVICES-INSTITUTIONS	1,988	4.26%	985
INDIAN AFFAIRS	8	0.02%	4
INVESTMENT BOARD	90	0.19%	45
IRON RANGE RESOURCES	426	0.91%	211
JOBS & TRAINING	3,872	8.29%	1,919
LABOR & INDUSTRY	438	0.94%	217
LEGISLATIVE AUDIT	36	0.08%	18
MEDIATION SVCS	44	0.09%	22
MILITARY AFFAIRS	117	0.25%	58
NATURAL RESOURCES	3,962	8.48%	1,964
NON-HEALTH LIC BDS			
BOXING	2	0.00%	1
BARBERS	9	0.02%	4
ELECTRICITY	28	0.06%	14
ARCHITECTS & ENG	3	0.01%	1
ABSTRACTORS	2	0.00%	1
ACCOUNTANCY	12	0.03%	6
PEACE OFFICERS	21	0.04%	10
PARI-MUTUEL RACING	46	0.10%	23
PLANNING	218	0.47%	108
POLLUTION CONTROL	829	1.78%	411
PUB EMP RET ASSN	96	0.21%	48
PUBLIC SAFETY	2,328	4.99%	1,154
PUBLIC SERVICE	398	0.85%	197
PUBLIC UTIL COMM	29	0.06%	14
REVENUE	894	1.91%	443
SECRETARY OF STATE	62	0.13%	31
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	11	0.02%	5
STATE UNIV SYSTEM	3,844	8.23%	1,905
TEACHERS RETIREMENT	32	0.07%	16
TRADE & ECON DEV	1,182	2.53%	586
TRANSPORTATION	7,150	15.31%	3,544
TRANSPORTATION REG BD	2	0.00%	1
TREASURER	14	0.03%	7
VETERANS AFFAIRS	167	0.36%	83
WASTE MGMT BOARD	37	0.08%	18
WRKRS COMP CT OF APPEALS	5	0.01%	2
ZOO	94	0.20%	47
OTHER	1,549	3.32%	772
TOTAL	46,696	100.00%	23,144

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1989  
SOURCE: SPECIAL COMPUTER REPORT

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

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
ADMINISTRATION			
BUILDING CODE & CONST COORD	7	1	6
BUILDING FUND	578	0	578
PLANT MGMT	141	6	135
STATE REGISTER & DOCUMENTS	32	1	31
MICROGRAPHICS	14	1	13
ELECTRONICS EQUIPMENT RENTAL	34	5	29
TELECOMMUNICATIONS	6	0	6
MOTOR POOL	157	15	142
STATE PRINTER	24	2	22
CENTRAL STORES	43	0	43
FEDERAL SURPLUS	2	0	2
RESOURCE RECOVERY	0	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0	0
COMMUTER VANS	3	0	3
COMPUTER SERVICES	302	59	243
ADDRESSING & INSERT	3	0	3
MATERIALS TRANSFER	1	1	0
CAPITOL PARKING	12	0	12
PROC SUR-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	1	0	1
IISAC	1	0	1
911 EMERGENCY	5	0	5
RISK MGMT	4	0	4
VOLUNTEER SERVICES	0	0	0
OTHER	11	3	8
AGRICULTURE	800	13	787
ANIMAL HEALTH BD	7	0	7
ARTS BOARD	93	0	93
ATTORNEY GENERAL	108	6	102
AUDITOR	33	1	32
COMMERCE	102	4	98
COMMUNICATION IMPAIRED BD	18	0	18
COMMUNITY COLLEGE BD	1,459	161	1,298
CORRECTIONS	1,279	91	1,188
DISABILITY COUNCIL	10	0	10
EDUCATION-CENTRAL OFFICE	509	14	495
EDUCATION-FARIBAUTL SCHOOLS	71	4	67
EDUCATION-VO-TECH	212	7	205
EMPLOYEE RELATIONS	114	3	111
FINANCE	47	5	42
GAMING-ADMIN UNIT	0	0	0
GAMBLING CONTROL	5	0	5
GREATER MN CORP	0	0	0
HEALTH	1,058	24	1,034
HEALTH LIC BDS			
MEDICAL EXAMINERS	19	1	18
NURSING	7	0	7
PHARMACY	1	0	1
DENTISTRY	12	0	12
CHIROPRACTORS	10	0	10
PSYCHOLOGY	2	0	2
OPTOMETRY	1	0	1
NURSING HOME ADM	0	0	0
SOCIAL WRK & MNTL HLTH	1	0	1
SOCIAL WRK LIC BD	3	0	3
MARR & FAMILY THERAPY BD	1	0	1
UNLIC MNTL HLTH PROV BD	1	0	1
PODIATRY	0	0	0
VETERINARY MEDICINE	0	0	0

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

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
HEARING EXAMINER	85	2	83
HIGHER ED COORD BD	125	2	123
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	101	3	98
HUMAN RIGHTS	39	1	38
HUMAN SERVICES-CENTRAL OFFICE	1,008	37	971
HUMAN SERVICES-INSTITUTIONS	1,047	62	985
INDIAN AFFAIRS	4	0	4
INVESTMENT BOARD	46	1	45
IRON RANGE RESOURCES	221	10	211
JOBS & TRAINING	2,018	99	1,919
LABOR & INDUSTRY	226	9	217
LEGISLATIVE AUDIT	20	2	18
MEDIATION SVCS	23	1	22
MILITARY AFFAIRS	64	6	58
NATURAL RESOURCES	2,256	292	1,964
NON-HEALTH LIC BDS			
BOXING	1	0	1
BARBERS	4	0	4
ELECTRICITY	14	0	14
ARCHITECTS & ENG	1	0	1
ABSTRACTORS	1	0	1
ACCOUNTANCY	6	0	6
PEACE OFFICERS	10	0	10
PARI-MUTUEL RACING	23	0	23
PLANNING	113	5	108
POLLUTION CONTROL	430	19	411
PUB EMP RET ASSN	50	2	48
PUBLIC SAFETY	1,265	111	1,154
PUBLIC SERVICE	203	6	197
PUBLIC UTIL COMM	15	1	14
REVENUE	476	33	443
SECRETARY OF STATE	38	7	31
STATE LOTTERY	0	0	0
STATE RETIREMENT	6	1	5
STATE UNIV SYSTEM	2,209	304	1,905
TEACHERS RETIREMENT	17	1	16
TRADE & ECON DEV	594	8	586
TRANSPORTATION	3,844	300	3,544
TRANSPORTATION REG BD	1	0	1
TREASURER	8	1	7
VETERANS AFFAIRS	91	8	83
WASTE MGMT BOARD	18	0	18
WRKRS COMP CT OF APPEALS	2	0	2
ZOO	58	11	47
OTHER	790	18	772
TOTAL	24,935	1,791	23,144

SCHEDULE 24.1  
FISCAL 91 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 1991

STATE OF MINNESOTA

FINANCE-FISCAL MGMT & ADMIN

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER F.Y. 1991 FISCAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	19
INTERTECHNOLOGY GROUP	637
INFORMATION POLICY OFFICE	964
OPERATIONS MANAGEMENT	602
MATERIALS MANAGEMENT	47

FINANCE	153,864
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BUDGET	12,330
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ACCOUNTING	41,211
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OTHER	8,240
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EMPLOYEE RELATIONS	25,628
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MEDIATION SERVICES	41
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LEGISLATIVE AUDIT	66,129
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TREASURER	1,650
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ATTORNEY GENERAL	6,614
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ISB CREDIT	(33,069)
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TOTAL ALLOCATED ADDITIONS	284,907
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TOTAL TO BE ALLOCATED	284,907
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SCHEDULE 24.3  
BUDGET 1991

STATE OF MINNESOTA  
FINANCE-FISCAL MGMT & ADMIN

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMIN
ALLOCATED ADDITIONS	284,907	284,907
COST BY FUNCTION	284,907	284,907
ALLOCABLE COSTS DISALLOWED	284,907	284,907
NET ALLOCATION	284,907	284,907

SCHEDULE 24.4  
BUDGET 1991

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	34	29.31%	83,507
FIN-ACCOUNTING	52	44.83%	127,717
FIN-OTHER	30	25.86%	73,683
TOTAL	116	100.00%	284,907

ALLOCATION BASIS: F.Y. 1991 LEGISLATIVE APPROVED COMPLEMENT  
SOURCE: LAWS OF 1989

SCHEDULE 24.5  
BUDGET 1991

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

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	83,507	83,507
FIN-ACCOUNTING	127,717	127,717
FIN-OTHER	73,683	73,683
TOTAL ALLOCATED	284,907	284,907

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 1991

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER F.Y. 1991 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMIN	83,507
LEGISLATIVE AUDIT	0
TOTAL ALLOCATED ADDITIONS	83,507
TOTAL TO BE ALLOCATED	83,507

SCHEDULE 25.3  
BUDGET 1991

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	83,507	34,057	31,555	17,895
COST BY FUNCTION	83,507	34,057	31,555	17,895
ALLOCABLE COSTS DISALLOWED	83,507 (17,895)	34,057	31,555	17,895 (17,895)
NET ALLOCATION	65,612	34,057	31,555	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	2,071	0.07%	25
BUILDING FUND	5,411	0.19%	64
PLANT MGMT	11,881	0.42%	142
STATE REGISTER & DOCUMENTS	5,243	0.18%	62
MICROGRAPHICS	1,664	0.06%	20
ELECTRONICS EQUIPMENT RENTAL	1,338	0.05%	16
TELECOMMUNICATIONS	20,066	0.70%	239
MOTOR POOL	23,442	0.82%	279
STATE PRINTER	16,697	0.58%	199
CENTRAL STORES	20,982	0.73%	250
FEDERAL SURPLUS	2,583	0.09%	31
RESOURCE RECOVERY	71	0.00%	1
CLEARING ACCT-AUCTION PROCEEDS	191	0.01%	2
COMMUTER VANS	571	0.02%	7
COMPUTER SERVICES	13,629	0.48%	162
ADDRESSING & INSERT	1,011	0.04%	12
MATERIALS TRANSFER	311	0.01%	4
CAPITOL PARKING	2,472	0.09%	29
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	434	0.02%	5
IISAC	11	0.00%	0
911 EMERGENCY	4,792	0.17%	57
RISK MGMT	924	0.03%	11
VOLUNTEER SERVICES	245	0.01%	3
OTHER	1,255	0.04%	15
AGRICULTURE	49,333	1.73%	588
ANIMAL HEALTH BD	2,443	0.09%	29
ARTS BOARD	3,325	0.12%	40
ATTORNEY GENERAL	21,538	0.75%	257
AUDITOR	4,685	0.16%	56
COMMERCE	34,545	1.21%	411
COMMUNICATION IMPAIRED BD	769	0.03%	9
COMMUNITY COLLEGE BD	132,518	4.63%	1,578
CORRECTIONS	124,707	4.36%	1,485
DISABILITY COUNCIL	1,647	0.06%	20
EDUCATION-CENTRAL OFFICE	99,649	3.49%	1,187
EDUCATION-FARIBAULT SCHOOLS	6,183	0.22%	74
EDUCATION-VO-TECH	23,231	0.81%	277
EMPLOYEE RELATIONS	63,145	2.21%	752
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	529	0.02%	6
GREATER MN CORP	75	0.00%	1
HEALTH	79,085	2.77%	942
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,918	0.14%	47
NURSING	4,224	0.15%	50
PHARMACY	1,691	0.06%	20
DENTISTRY	2,475	0.09%	29
CHIROPRACTORS	1,304	0.05%	16
PSYCHOLOGY	1,120	0.04%	13
OPTOMETRY	530	0.02%	6
NURSING HOME ADM	941	0.03%	11
SOCIAL WRK & MNTL HLTH	1,054	0.04%	13
SOCIAL WRK LIC BD	588	0.02%	7
MARR & FAMILY THERAPY BD	383	0.01%	5
UNLIC MNTL HLTH PROV BD	553	0.02%	7
PODIATRY	284	0.01%	3
VETERINARY MEDICINE	626	0.02%	7



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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.22%	74
HIGHER ED COORD BD	14,500	0.51%	173
HIGHER ED FAC AUTH	33	0.00%	0
HOUSING FINANCE	12,250	0.43%	146
HUMAN RIGHTS	2,459	0.09%	29
HUMAN SERVICES-CENTRAL OFFICE	123,677	4.33%	1,473
HUMAN SERVICES-INSTITUTIONS	95,676	3.35%	1,140
INDIAN AFFAIRS	957	0.03%	11
INVESTMENT BOARD	2,369	0.08%	28
IRON RANGE RESOURCES	17,600	0.62%	210
JOBS & TRAINING	257,764	9.02%	3,070
LABOR & INDUSTRY	48,565	1.70%	578
LEGISLATIVE AUDIT	2,035	0.07%	24
MEDIATION SVCS	1,783	0.06%	21
MILITARY AFFAIRS	20,400	0.71%	243
NATURAL RESOURCES	293,713	10.27%	3,498
NON-HEALTH LIC BDS			
BOXING	382	0.01%	5
BARBERS	1,183	0.04%	14
ELECTRICITY	4,201	0.15%	50
ARCHITECTS & ENG	2,638	0.09%	31
ABSTRACTORS	112	0.00%	1
ACCOUNTANCY	2,020	0.07%	24
PEACE OFFICERS	2,278	0.08%	27
PARI-MUTUEL RACING	2,881	0.10%	34
PLANNING	9,793	0.34%	117
POLLUTION CONTROL	36,094	1.26%	430
PUB EMP RET ASSN	5,307	0.19%	63
PUBLIC SAFETY	458,921	16.05%	5,466
PUBLIC SERVICE	10,741	0.38%	128
PUBLIC UTIL COMM	2,475	0.09%	29
REVENUE	51,797	1.81%	617
SECRETARY OF STATE	13,935	0.49%	166
STATE LOTTERY	5	0.00%	0
STATE RETIREMENT	4,632	0.16%	55
STATE UNIV SYSTEM	148,957	5.21%	1,774
TEACHERS RETIREMENT	2,801	0.10%	33
TRADE & ECON DEV	35,577	1.24%	424
TRANSPORTATION	222,685	7.79%	2,652
TRANSPORTATION REG BD	360	0.01%	4
TREASURER	3,022	0.11%	36
VETERANS AFFAIRS	29,423	1.03%	350
WASTE MGMT BOARD	2,301	0.08%	27
WRKRS COMP CT OF APPEALS	541	0.02%	6
ZOO	23,739	0.83%	283
OTHER	76,105	2.66%	912
TOTAL	2,859,260	100.00%	34,057

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

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	4	0.05%	16
BUILDING FUND	3	0.04%	12
PLANT MGMT	11	0.14%	44
STATE REGISTER & DOCUMENTS	4	0.05%	16
MICROGRAPHICS	2	0.03%	8
ELECTRONICS EQUIPMENT RENTAL	1	0.01%	4
TELECOMMUNICATIONS	2	0.03%	8
MOTOR POOL	2	0.03%	8
STATE PRINTER	2	0.03%	8
CENTRAL STORES	2	0.03%	8
FEDERAL SURPLUS	6	0.08%	24
RESOURCE RECOVERY	2	0.03%	8
CLEARING ACCT-AUCTION PROCEEDS	1	0.01%	4
COMMUTER VANS	1	0.01%	4
COMPUTER SERVICES	28	0.36%	112
ADDRESSING & INSERT	1	0.01%	4
MATERIALS TRANSFER	1	0.01%	4
CAPITOL PARKING	2	0.03%	8
PROC SUR-LOCAL GOVT	2	0.03%	8
MGMT ANALYSIS-SP FD	2	0.03%	8
IISAC	1	0.01%	4
911 EMERGENCY	3	0.04%	12
RISK MGMT	1	0.01%	4
VOLUNTEER SERVICES	2	0.03%	8
OTHER	12	0.15%	48
AGRICULTURE	148	1.88%	593
ANIMAL HEALTH BD	11	0.14%	44
ARTS BOARD	34	0.43%	136
ATTORNEY GENERAL	75	0.95%	301
AUDITOR	11	0.14%	44
COMMERCE	33	0.42%	132
COMMUNICATION IMPAIRED BD	2	0.03%	8
COMMUNITY COLLEGE BD	98	1.25%	393
CORRECTIONS	694	8.82%	2,782
DISABILITY COUNCIL	8	0.10%	32
EDUCATION-CENTRAL OFFICE	501	6.37%	2,009
EDUCATION-FARIBAULT SCHOOLS	61	0.77%	245
EDUCATION-VO-TECH	170	2.16%	682
EMPLOYEE RELATIONS	53	0.67%	212
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	6	0.08%	24
GREATER MN CORP	12	0.15%	48
HEALTH	611	7.76%	2,450
HEALTH LIC BDS			
MEDICAL EXAMINERS	4	0.05%	16
NURSING	4	0.05%	16
PHARMACY	3	0.04%	12
DENTISTRY	3	0.04%	12
CHIROPRACTORS	3	0.04%	12
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	2	0.03%	8
MARR & FAMILY THERAPY BD	2	0.03%	8
UNLIC MNTL HLTH PROV BD	3	0.04%	12
PODIATRY	2	0.03%	8
VETERINARY MEDICINE	3	0.04%	12

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	7	0.09%	28
HIGHER ED COORD BD	48	0.61%	192
HIGHER ED FAC AUTH	1	0.01%	4
HOUSING FINANCE	58	0.74%	233
HUMAN RIGHTS	24	0.30%	96
HUMAN SERVICES-CENTRAL OFFICE	361	4.59%	1,447
HUMAN SERVICES-INSTITUTIONS	326	4.14%	1,307
INDIAN AFFAIRS	15	0.19%	60
INVESTMENT BOARD	35	0.44%	140
IRON RANGE RESOURCES	79	1.00%	317
JOBS & TRAINING	142	1.80%	569
LABOR & INDUSTRY	142	1.80%	569
LEGISLATIVE AUDIT	5	0.06%	20
MEDIATION SVCS	3	0.04%	12
MILITARY AFFAIRS	55	0.70%	220
NATURAL RESOURCES	1,284	16.31%	5,148
NON-HEALTH LIC BDS			
BOXING	2	0.03%	8
BARBERS	2	0.03%	8
ELECTRICITY	5	0.06%	20
ARCHITECTS & ENG	3	0.04%	12
ABSTRACTORS	2	0.03%	8
ACCOUNTANCY	2	0.03%	8
PEACE OFFICERS	6	0.08%	24
PARI-MUTUEL RACING	37	0.47%	148
PLANNING	68	0.86%	273
POLLUTION CONTROL	341	4.33%	1,367
PUB EMP RET ASSN	9	0.11%	36
PUBLIC SAFETY	325	4.13%	1,303
PUBLIC SERVICE	36	0.46%	144
PUBLIC UTIL COMM	7	0.09%	28
REVENUE	274	3.48%	1,098
SECRETARY OF STATE	26	0.33%	104
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	12	0.15%	48
STATE UNIV SYSTEM	72	0.91%	289
TEACHERS RETIREMENT	3	0.04%	12
TRADE & ECON DEV	216	2.74%	866
TRANSPORTATION	514	6.53%	2,061
TRANSPORTATION REG BD	2	0.03%	8
TREASURER	4	0.05%	16
VETERANS AFFAIRS	99	1.26%	397
WASTE MGMT BOARD	13	0.17%	52
WRKRS COMP CT OF APPEALS	2	0.03%	8
ZOO	106	1.35%	425
OTHER	434	5.51%	1,743
TOTAL	7,871	100.00%	31,555

ALLOCATION BASIS: NUMBER OF AIDS (ALLOTMENT ACCOUNTS) 9-2-89  
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	41	25	16
BUILDING FUND	76	64	12
PLANT MGMT	186	142	44
STATE REGISTER & DOCUMENTS	78	62	16
MICROGRAPHICS	28	20	8
ELECTRONICS EQUIPMENT RENTAL	20	16	4
TELECOMMUNICATIONS	247	239	8
MOTOR POOL	287	279	8
STATE PRINTER	207	199	8
CENTRAL STORES	258	250	8
FEDERAL SURPLUS	55	31	24
RESOURCE RECOVERY	9	1	8
CLEARING ACCT-AUCTION PROCEEDS	6	2	4
COMMUTER VANS	11	7	4
COMPUTER SERVICES	274	162	112
ADDRESSING & INSERT	16	12	4
MATERIALS TRANSFER	8	4	4
CAPITOL PARKING	37	29	8
PROC SUR-LOCAL GOVT	8	0	8
MGMT ANALYSIS-SP FD	13	5	8
IISAC	4	0	4
911 EMERGENCY	69	57	12
RISK MGMT	15	11	4
VOLUNTEER SERVICES	11	3	8
OTHER	63	15	48
AGRICULTURE	1,181	588	593
ANIMAL HEALTH BD	73	29	44
ARTS BOARD	176	40	136
ATTORNEY GENERAL	558	257	301
AUDITOR	100	56	44
COMMERCE	543	411	132
COMMUNICATION IMPAIRED BD	17	9	8
COMMUNITY COLLEGE BD	1,971	1,578	393
CORRECTIONS	4,267	1,485	2,782
DISABILITY COUNCIL	52	20	32
EDUCATION-CENTRAL OFFICE	3,196	1,187	2,009
EDUCATION-FARIBAULT SCHOOLS	319	74	245
EDUCATION-VO-TECH	959	277	682
EMPLOYEE RELATIONS	964	752	212
GAMING-ADMIN UNIT	0	0	0
GAMBLING CONTROL	30	6	24
GREATER MN CORP	49	1	48
HEALTH	3,392	942	2,450
HEALTH LIC BDS			
MEDICAL EXAMINERS	63	47	16
NURSING	66	50	16
PHARMACY	32	20	12
DENTISTRY	41	29	12
CHIROPRACTORS	28	16	12
PSYCHOLOGY	21	13	8
OPTOMETRY	14	6	8
NURSING HOME ADM	23	11	12
SOCIAL WRK & MNTL HLTH	21	13	8
SOCIAL WRK LIC BD	15	7	8
MARR & FAMILY THERAPY BD	13	5	8
UNLIC MNTL HLTH PROV BD	19	7	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	102	74	28
HIGHER ED COORD BD	365	173	192
HIGHER ED FAC AUTH	4	0	4
HOUSING FINANCE	379	146	233
HUMAN RIGHTS	125	29	96
HUMAN SERVICES-CENTRAL OFFICE	2,920	1,473	1,447
HUMAN SERVICES-INSTITUTIONS	2,447	1,140	1,307
INDIAN AFFAIRS	71	11	60
INVESTMENT BOARD	168	28	140
IRON RANGE RESOURCES	527	210	317
JOBS & TRAINING	3,639	3,070	569
LABOR & INDUSTRY	1,147	578	569
LEGISLATIVE AUDIT	44	24	20
MEDIATION SVCS	33	21	12
MILITARY AFFAIRS	463	243	220
NATURAL RESOURCES	8,646	3,498	5,148
NON-HEALTH LIC BDS			
BOXING	13	5	8
BARBERS	22	14	8
ELECTRICITY	70	50	20
ARCHITECTS & ENG	43	31	12
ABSTRACTORS	9	1	8
ACCOUNTANCY	32	24	8
PEACE OFFICERS	51	27	24
PARI-MUTUEL RACING	182	34	148
PLANNING	390	117	273
POLLUTION CONTROL	1,797	430	1,367
PUB EMP RET ASSN	99	63	36
PUBLIC SAFETY	6,769	5,466	1,303
PUBLIC SERVICE	272	128	144
PUBLIC UTIL COMM	57	29	28
REVENUE	1,715	617	1,098
SECRETARY OF STATE	270	166	104
STATE LOTTERY	0	0	0
STATE RETIREMENT	103	55	48
STATE UNIV SYSTEM	2,063	1,774	289
TEACHERS RETIREMENT	45	33	12
TRADE & ECON DEV	1,290	424	866
TRANSPORTATION	4,713	2,652	2,061
TRANSPORTATION REG BD	12	4	8
TREASURER	52	36	16
VETERANS AFFAIRS	747	350	397
WASTE MGMT BOARD	79	27	52
WRKRS COMP CT OF APPEALS	14	6	8
ZOO	708	283	425
OTHER	2,655	912	1,743
TOTAL	65,612	34,057	31,555

SCHEDULE 26.1  
FISCAL 91 BUDGET

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

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

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

SCHEDULE 26.2  
BUDGET 1991

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER F.Y. 1991 FISCAL INFORMATION

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMIN	127,717
LEGISLATIVE AUDIT	30,675
TOTAL ALLOCATED ADDITIONS	158,392
TOTAL TO BE ALLOCATED	158,392

SCHEDULE 26.3  
BUDGET 1991

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	158,392	147,733	10,659
COST BY FUNCTION	158,392	147,733	10,659
ALLOCABLE COSTS	158,392	147,733	10,659
DISALLOWED	(10,659)		(10,659)
NET ALLOCATION	147,733	147,733	0



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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	2,071	0.07%	107
BUILDING FUND	5,411	0.19%	280
PLANT MGMT	11,881	0.42%	614
STATE REGISTER & DOCUMENTS	5,243	0.18%	271
MICROGRAPHICS	1,664	0.06%	86
ELECTRONICS EQUIPMENT RENTAL	1,338	0.05%	69
TELECOMMUNICATIONS	20,066	0.70%	1,037
MOTOR POOL	23,442	0.82%	1,211
STATE PRINTER	16,697	0.58%	863
CENTRAL STORES	20,982	0.73%	1,084
FEDERAL SURPLUS	2,583	0.09%	133
RESOURCE RECOVERY	71	0.00%	4
CLEARING ACCT-AUCTION PROCEEDS	191	0.01%	10
COMMUTER VANS	571	0.02%	30
COMPUTER SERVICES	13,629	0.48%	704
ADDRESSING & INSERT	1,011	0.04%	52
MATERIALS TRANSFER	311	0.01%	16
CAPITOL PARKING	2,472	0.09%	128
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	434	0.02%	22
IISAC	11	0.00%	1
911 EMERGENCY	4,792	0.17%	248
RISK MGMT	924	0.03%	48
VOLUNTEER SERVICES	245	0.01%	13
OTHER	1,255	0.04%	65
AGRICULTURE	49,333	1.73%	2,549
ANIMAL HEALTH BD	2,443	0.09%	126
ARTS BOARD	3,325	0.12%	172
ATTORNEY GENERAL	21,538	0.75%	1,113
AUDITOR	4,685	0.16%	242
COMMERCE	34,545	1.21%	1,785
COMMUNICATION IMPAIRED BD	769	0.03%	40
COMMUNITY COLLEGE BD	132,518	4.63%	6,847
CORRECTIONS	124,707	4.36%	6,443
DISABILITY COUNCIL	1,647	0.06%	85
EDUCATION-CENTRAL OFFICE	99,649	3.49%	5,149
EDUCATION-FARIBAULT SCHOOLS	6,183	0.22%	319
EDUCATION-VO-TECH	23,231	0.81%	1,200
EMPLOYEE RELATIONS	63,145	2.21%	3,263
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	529	0.02%	27
GREATER MN CORP	75	0.00%	4
HEALTH	79,085	2.77%	4,086
HEALTH LIC BBS			
MEDICAL EXAMINERS	3,918	0.14%	202
NURSING	4,224	0.15%	218
PHARMACY	1,691	0.06%	87
DENTISTRY	2,475	0.09%	128
CHIROPRACTORS	1,304	0.05%	67
PSYCHOLOGY	1,120	0.04%	58
OPTOMETRY	530	0.02%	27
NURSING HOME ADM	941	0.03%	49
SOCIAL WRK & MNTL HLTH	1,054	0.04%	54
SOCIAL WRK LIC BD	588	0.02%	30
MARR & FAMILY THERAPY BD	383	0.01%	20
UNLIC MNTL HLTH PROV BD	553	0.02%	29
PODIATRY	284	0.01%	15
VETERINARY MEDICINE	626	0.02%	32

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.22%	319
HIGHER ED COORD BD	14,500	0.51%	749
HIGHER ED FAC AUTH	33	0.00%	2
HOUSING FINANCE	12,250	0.43%	633
HUMAN RIGHTS	2,459	0.09%	127
HUMAN SERVICES-CENTRAL OFFICE	123,677	4.33%	6,390
HUMAN SERVICES-INSTITUTIONS	95,676	3.35%	4,943
INDIAN AFFAIRS	957	0.03%	49
INVESTMENT BOARD	2,369	0.08%	122
IRON RANGE RESOURCES	17,600	0.62%	909
JOBS & TRAINING	257,764	9.02%	13,318
LABOR & INDUSTRY	48,565	1.70%	2,509
LEGISLATIVE AUDIT	2,035	0.07%	105
MEDIATION SVCS	1,783	0.06%	92
MILITARY AFFAIRS	20,400	0.71%	1,054
NATURAL RESOURCES	293,713	10.27%	15,176
NON-HEALTH LIC BDS			
BOXING	382	0.01%	20
BARBERS	1,183	0.04%	61
ELECTRICITY	4,201	0.15%	217
ARCHITECTS & ENG	2,638	0.09%	136
ABSTRACTORS	112	0.00%	6
ACCOUNTANCY	2,020	0.07%	104
PEACE OFFICERS	2,278	0.08%	118
PARI-MUTUEL RACING	2,881	0.10%	149
PLANNING	9,793	0.34%	506
POLLUTION CONTROL	36,094	1.26%	1,865
PUB EMP RET ASSN	5,307	0.19%	274
PUBLIC SAFETY	458,921	16.05%	23,712
PUBLIC SERVICE	10,741	0.38%	555
PUBLIC UTIL COMM	2,475	0.09%	128
REVENUE	51,797	1.81%	2,676
SECRETARY OF STATE	13,935	0.49%	720
STATE LOTTERY	5	0.00%	0
STATE RETIREMENT	4,632	0.16%	239
STATE UNIV SYSTEM	148,957	5.21%	7,696
TEACHERS RETIREMENT	2,801	0.10%	145
TRADE & ECON DEV	35,577	1.24%	1,838
TRANSPORTATION	222,685	7.79%	11,506
TRANSPORTATION REG BD	360	0.01%	19
TREASURER	3,022	0.11%	156
VETERANS AFFAIRS	29,423	1.03%	1,520
WASTE MGMT BOARD	2,301	0.08%	119
WRKRS COMP CT OF APPEALS	541	0.02%	28
ZOO	23,739	0.83%	1,227
OTHER	76,105	2.66%	3,934
TOTAL	2,859,260	100.00%	147,733

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

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

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
BUILDING CODE & CONST COORD	107	107
BUILDING FUND	280	280
PLANT MGMT	614	614
STATE REGISTER & DOCUMENTS	271	271
MICROGRAPHICS	86	86
ELECTRONICS EQUIPMENT RENTAL	69	69
TELECOMMUNICATIONS	1,037	1,037
MOTOR POOL	1,211	1,211
STATE PRINTER	863	863
CENTRAL STORES	1,084	1,084
FEDERAL SURPLUS	133	133
RESOURCE RECOVERY	4	4
CLEARING ACCT-AUCTION PROCEEDS	10	10
COMMUTER VANS	30	30
COMPUTER SERVICES	704	704
ADDRESSING & INSERT	52	52
MATERIALS TRANSFER	16	16
CAPITOL PARKING	128	128
PROC SUR-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	22	22
IISAC	1	1
911 EMERGENCY	248	248
RISK MGMT	48	48
VOLUNTEER SERVICES	13	13
OTHER	65	65
AGRICULTURE	2,549	2,549
ANIMAL HEALTH BD	126	126
ARTS BOARD	172	172
ATTORNEY GENERAL	1,113	1,113
AUDITOR	242	242
COMMERCE	1,785	1,785
COMMUNICATION IMPAIRED BD	40	40
COMMUNITY COLLEGE BD	6,847	6,847
CORRECTIONS	6,443	6,443
DISABILITY COUNCIL	85	85
EDUCATION-CENTRAL OFFICE	5,149	5,149
EDUCATION-FARIBAULT SCHOOLS	319	319
EDUCATION-VO-TECH	1,200	1,200
EMPLOYEE RELATIONS	3,263	3,263
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	27	27
GREATER MN CORP	4	4
HEALTH	4,086	4,086
HEALTH LIC BDS		
MEDICAL EXAMINERS	202	202
NURSING	218	218
PHARMACY	87	87
DENTISTRY	128	128
CHIROPRACTORS	67	67
PSYCHOLOGY	58	58
OPTOMETRY	27	27
NURSING HOME ADM	49	49
SOCIAL WRK & MNTL HLTH	54	54
SOCIAL WRK LIC BD	30	30
MARR & FAMILY THERAPY BD	20	20
UNLIC MNTL HLTH PROV BD	29	29
PODIATRY	15	15
VETERINARY MEDICINE	32	32

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

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HEARING EXAMINER	319	319
HIGHER ED COORD BD	749	749
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	633	633
HUMAN RIGHTS	127	127
HUMAN SERVICES-CENTRAL OFFICE	6,390	6,390
HUMAN SERVICES-INSTITUTIONS	4,943	4,943
INDIAN AFFAIRS	49	49
INVESTMENT BOARD	122	122
IRON RANGE RESOURCES	909	909
JOBS & TRAINING	13,318	13,318
LABOR & INDUSTRY	2,509	2,509
LEGISLATIVE AUDIT	105	105
MEDIATION SVCS	92	92
MILITARY AFFAIRS	1,054	1,054
NATURAL RESOURCES	15,176	15,176
NON-HEALTH LIC BDS		
BOXING	20	20
BARBERS	61	61
ELECTRICITY	217	217
ARCHITECTS & ENG	136	136
ABSTRACTORS	6	6
ACCOUNTANCY	104	104
PEACE OFFICERS	118	118
PARI-MUTUEL RACING	149	149
PLANNING	506	506
POLLUTION CONTROL	1,865	1,865
PUB EMP RET ASSN	274	274
PUBLIC SAFETY	23,712	23,712
PUBLIC SERVICE	555	555
PUBLIC UTIL COMM	128	128
REVENUE	2,676	2,676
SECRETARY OF STATE	720	720
STATE LOTTERY	0	0
STATE RETIREMENT	239	239
STATE UNIV SYSTEM	7,696	7,696
TEACHERS RETIREMENT	145	145
TRADE & ECON DEV	1,838	1,838
TRANSPORTATION	11,506	11,506
TRANSPORTATION REG BD	19	19
TREASURER	156	156
VETERANS AFFAIRS	1,520	1,520
WASTE MGMT BOARD	119	119
WRKRS COMP CT OF APPEALS	28	28
ZOO	1,227	1,227
OTHER	3,934	3,934
TOTAL	147,733	147,733

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

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 1991

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER F.Y. 1991 FISCAL INFORMATION

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMIN	73,683
LEGISLATIVE AUDITOR	85,587
TOTAL ALLOCATED ADDITIONS	159,270
TOTAL TO BE ALLOCATED	159,270

SCHEDULE 27.3  
BUDGET 1991

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	159,270	28,649	71,482	1,115	58,024
COST BY FUNCTION	159,270	28,649	71,482	1,115	58,024
ALLOCABLE COSTS DISALLOWED	159,270 (58,024)	28,649	71,482	1,115	58,024 (58,024)
NET ALLOCATION	101,246	28,649	71,482	1,115	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	2,071	0.07%	21
BUILDING FUND	5,411	0.19%	54
PLANT MGMT	11,881	0.42%	119
STATE REGISTER & DOCUMENTS	5,243	0.18%	53
MICROGRAPHICS	1,664	0.06%	17
ELECTRONICS EQUIPMENT RENTAL	1,338	0.05%	13
TELECOMMUNICATIONS	20,066	0.70%	201
MOTOR POOL	23,442	0.82%	235
STATE PRINTER	16,697	0.58%	167
CENTRAL STORES	20,982	0.73%	210
FEDERAL SURPLUS	2,583	0.09%	26
RESOURCE RECOVERY	71	0.00%	1
CLEARING ACCT-AUCTION PROCEEDS	191	0.01%	2
COMMUTER VANS	571	0.02%	6
COMPUTER SERVICES	13,629	0.48%	137
ADDRESSING & INSERT	1,011	0.04%	10
MATERIALS TRANSFER	311	0.01%	3
CAPITOL PARKING	2,472	0.09%	25
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	434	0.02%	4
IISAC	11	0.00%	0
911 EMERGENCY	4,792	0.17%	48
RISK MGMT	924	0.03%	9
VOLUNTEER SERVICES	245	0.01%	2
OTHER	1,255	0.04%	13
AGRICULTURE	49,333	1.73%	494
ANIMAL HEALTH BD	2,443	0.09%	24
ARTS BOARD	3,325	0.12%	33
ATTORNEY GENERAL	21,538	0.75%	216
AUDITOR	4,685	0.16%	47
COMMERCE	34,545	1.21%	346
COMMUNICATION IMPAIRED BD	769	0.03%	8
COMMUNITY COLLEGE BD	132,518	4.63%	1,328
CORRECTIONS	124,707	4.36%	1,250
DISABILITY COUNCIL	1,647	0.06%	17
EDUCATION-CENTRAL OFFICE	99,649	3.49%	998
EDUCATION-FARIBAULT SCHOOLS	6,183	0.22%	62
EDUCATION-VO-TECH	23,231	0.81%	233
EMPLOYEE RELATIONS	63,145	2.21%	633
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	529	0.02%	5
GREATER MN CORP	75	0.00%	1
HEALTH	79,085	2.77%	792
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,918	0.14%	39
NURSING	4,224	0.15%	42
PHARMACY	1,691	0.06%	17
DENTISTRY	2,475	0.09%	25
CHIROPRACTORS	1,304	0.05%	13
PSYCHOLOGY	1,120	0.04%	11
OPTOMETRY	530	0.02%	5
NURSING HOME ADM	941	0.03%	9
SOCIAL WRK & MNTL HLTH	1,054	0.04%	11
SOCIAL WRK LIC BD	588	0.02%	6
MARR & FAMILY THERAPY BD	383	0.01%	4
UNLIC MNTL HLTH PROV BD	553	0.02%	6
PODIATRY	284	0.01%	3
VETERINARY MEDICINE	626	0.02%	6



STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.22%	62
HIGHER ED COORD BD	14,500	0.51%	145
HIGHER ED FAC AUTH	33	0.00%	0
HOUSING FINANCE	12,250	0.43%	123
HUMAN RIGHTS	2,459	0.09%	25
HUMAN SERVICES-CENTRAL OFFICE	123,677	4.33%	1,239
HUMAN SERVICES-INSTITUTIONS	95,676	3.35%	959
INDIAN AFFAIRS	957	0.03%	10
INVESTMENT BOARD	2,369	0.08%	24
IRON RANGE RESOURCES	17,600	0.62%	176
JOBS & TRAINING	257,764	9.02%	2,583
LABOR & INDUSTRY	48,565	1.70%	487
LEGISLATIVE AUDIT	2,035	0.07%	20
MEDIATION SVCS	1,783	0.06%	18
MILITARY AFFAIRS	20,400	0.71%	204
NATURAL RESOURCES	293,713	10.27%	2,943
NON-HEALTH LIC BDS			
BOXING	382	0.01%	4
BARBERS	1,183	0.04%	12
ELECTRICITY	4,201	0.15%	42
ARCHITECTS & ENG	2,638	0.09%	26
ABSTRACTORS	112	0.00%	1
ACCOUNTANCY	2,020	0.07%	20
PEACE OFFICERS	2,278	0.08%	23
PARI-MUTUEL RACING	2,881	0.10%	29
PLANNING	9,793	0.34%	98
POLLUTION CONTROL	36,094	1.26%	362
PUB EMP RET ASSN	5,307	0.19%	53
PUBLIC SAFETY	458,921	16.05%	4,598
PUBLIC SERVICE	10,741	0.38%	108
PUBLIC UTIL COMM	2,475	0.09%	25
REVENUE	51,797	1.81%	519
SECRETARY OF STATE	13,935	0.49%	140
STATE LOTTERY	5	0.00%	0
STATE RETIREMENT	4,632	0.16%	46
STATE UNIV SYSTEM	148,957	5.21%	1,493
TEACHERS RETIREMENT	2,801	0.10%	28
TRADE & ECON DEV	35,577	1.24%	356
TRANSPORTATION	222,685	7.79%	2,231
TRANSPORTATION REG BD	360	0.01%	4
TREASURER	3,022	0.11%	30
VETERANS AFFAIRS	29,423	1.03%	295
WASTE MGMT BOARD	2,301	0.08%	23
WRKRS COMP CT OF APPEALS	541	0.02%	5
ZOO	23,739	0.83%	238
OTHER	76,105	2.66%	762
TOTAL	2,859,260	100.00%	28,649

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1989  
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	5,637	0.06%	40
BUILDING FUND	2,457	0.02%	17
PLANT MGMT	49,965	0.49%	353
STATE REGISTER & DOCUMENTS	5,249	0.05%	37
MICROGRAPHICS	4,395	0.04%	31
ELECTRONICS EQUIPMENT RENTAL	1,441	0.01%	10
TELECOMMUNICATIONS	1,990	0.02%	14
MOTOR POOL	4,195	0.04%	30
STATE PRINTER	21,760	0.21%	154
CENTRAL STORES	3,485	0.03%	25
FEDERAL SURPLUS	2,481	0.02%	18
RESOURCE RECOVERY	111	0.00%	1
CLEARING ACCT-AUCTION PROCEEDS	3	0.00%	0
COMMUTER VANS	853	0.01%	6
COMPUTER SERVICES	66,521	0.66%	470
ADDRESSING & INSERT	4,188	0.04%	30
MATERIALS TRANSFER	3,252	0.03%	23
CAPITOL PARKING	3,253	0.03%	23
PROC SUR-LOCAL GOVT	402	0.00%	3
MGMT ANALYSIS-SP FD	1,898	0.02%	13
IISAC	0	0.00%	0
911 EMERGENCY	773	0.01%	5
RISK MGMT	112	0.00%	1
VOLUNTEER SERVICES	126	0.00%	1
OTHER	364	0.00%	3
AGRICULTURE	116,697	1.15%	824
ANIMAL HEALTH BD	15,888	0.16%	112
ARTS BOARD	3,924	0.04%	28
ATTORNEY GENERAL	87,745	0.87%	620
AUDITOR	28,134	0.28%	199
COMMERCE	54,512	0.54%	385
COMMUNICATION IMPAIRED BD	170	0.00%	1
COMMUNITY COLLEGE BD	469,371	4.64%	3,314
CORRECTIONS	547,348	5.41%	3,865
DISABILITY COUNCIL	2,347	0.02%	17
EDUCATION-CENTRAL OFFICE	95,105	0.94%	672
EDUCATION-FARIBAUT SCHOOLS	48,507	0.48%	342
EDUCATION-VO-TECH	27,742	0.27%	196
EMPLOYEE RELATIONS	39,008	0.39%	275
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	826	0.01%	6
GREATER MN CORP	0	0.00%	0
HEALTH	202,841	2.00%	1,432
HEALTH LIC BDS			
MEDICAL EXAMINERS	4,504	0.04%	32
NURSING	5,165	0.05%	36
PHARMACY	1,372	0.01%	10
DENTISTRY	1,245	0.01%	9
CHIROPRACTORS	922	0.01%	7
PSYCHOLOGY	814	0.01%	6
OPTOMETRY	355	0.00%	3
NURSING HOME ADM	454	0.00%	3
SOCIAL WRK & MNTL HLTH	927	0.01%	7
SOCIAL WRK LIC BD	292	0.00%	2
MARR & FAMILY THERAPY BD	231	0.00%	2
UNLIC MNTL HLTH PROV BD	189	0.00%	1
PODIATRY	121	0.00%	1
VETERINARY MEDICINE	338	0.00%	2

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	17,570	0.17%	124
HIGHER ED COORD BD	55,161	0.54%	389
HIGHER ED FAC AUTH	600	0.01%	4
HOUSING FINANCE	29,971	0.30%	212
HUMAN RIGHTS	17,262	0.17%	122
HUMAN SERVICES-CENTRAL OFFICE	228,609	2.26%	1,614
HUMAN SERVICES-INSTITUTIONS	1,987,445	19.63%	14,033
INDIAN AFFAIRS	1,853	0.02%	13
INVESTMENT BOARD	5,959	0.06%	42
IRON RANGE RESOURCES	29,075	0.29%	205
JOBS & TRAINING	542,898	5.36%	3,833
LABOR & INDUSTRY	104,856	1.04%	740
LEGISLATIVE AUDIT	16,020	0.16%	113
MEDIATION SVCS	4,935	0.05%	35
MILITARY AFFAIRS	112,954	1.12%	798
NATURAL RESOURCES	1,058,452	10.45%	7,473
NON-HEALTH LIC BDS			
BOXING	459	0.00%	3
BARBERS	490	0.00%	3
ELECTRICITY	4,579	0.05%	32
ARCHITECTS & ENG	1,418	0.01%	10
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	974	0.01%	7
PEACE OFFICERS	1,761	0.02%	12
PARI-MUTUEL RACING	2,349	0.02%	17
PLANNING	26,915	0.27%	190
POLLUTION CONTROL	164,960	1.63%	1,165
PUB EMP RET ASSN	16,766	0.17%	118
PUBLIC SAFETY	505,048	4.99%	3,566
PUBLIC SERVICE	35,695	0.35%	252
PUBLIC UTIL COMM	9,650	0.10%	68
REVENUE	300,159	2.96%	2,119
SECRETARY OF STATE	20,895	0.21%	148
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	10,655	0.11%	75
STATE UNIV SYSTEM	927,618	9.16%	6,550
TEACHERS RETIREMENT	12,442	0.12%	88
TRADE & ECON DEV	73,434	0.73%	518
TRANSPORTATION	1,497,515	14.79%	10,573
TRANSPORTATION REG BD	2,252	0.02%	16
TREASURER	2,591	0.03%	18
VETERANS AFFAIRS	143,412	1.42%	1,013
WASTE MGMT BOARD	5,357	0.05%	38
WRKRS COMP CT OF APPEALS	3,689	0.04%	26
ZOO	50,280	0.50%	355
OTHER	146,957	1.45%	1,035
TOTAL	10,123,945	100.00%	71,482

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

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	0	0.00%	0
BUILDING FUND	561,711	0.03%	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
CAPITOL PARKING	0	0.00%	0
PROC SUR-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 MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	2,289,714	0.12%	1
AGRICULTURE	1,018,765	0.05%	1
ANIMAL HEALTH BD	127,176	0.01%	0
ARTS BOARD	546,031	0.03%	0
ATTORNEY GENERAL	602,234	0.03%	0
AUDITOR	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	4,654,150	0.23%	3
CORRECTIONS	2,249,887	0.11%	1
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	170,028,330	8.55%	95
EDUCATION-FARIBAULT SCHOOLS	76,298	0.00%	0
EDUCATION-VO-TECH	17,372,867	0.87%	10
EMPLOYEE RELATIONS	0	0.00%	0
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	0	0.00%	0
GREATER MN CORP	0	0.00%	0
HEALTH	48,219,611	2.42%	27
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	2,331,575	0.12%	1
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	59,886,967	3.01%	34
HUMAN RIGHTS	258,000	0.01%	0
HUMAN SERVICES-CENTRAL OFFICE	1,053,308,977	52.96%	590
HUMAN SERVICES-INSTITUTIONS	100,707	0.01%	0
INDIAN AFFAIRS	54,059	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	39,302	0.00%	0
JOBS & TRAINING	203,058,474	10.21%	114
LABOR & INDUSTRY	2,719,936	0.14%	2
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	9,117,911	0.46%	5
NATURAL RESOURCES	16,090,315	0.81%	9
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	29,438	0.00%	0
PARI-MUTUEL RACING	0	0.00%	0
PLANNING	8,457,663	0.43%	5
POLLUTION CONTROL	12,970,771	0.65%	7
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	11,546,502	0.58%	6
PUBLIC SERVICE	417,336	0.02%	0
PUBLIC UTIL COMM	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	4,622,167	0.23%	3
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	19,469,603	0.98%	11
TRANSPORTATION	326,589,301	16.42%	183
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	3,468,746	0.17%	2
WASTE MGMT BOARD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	6,635,037	0.33%	5
TOTAL	1,988,919,561	100.00%	1,115

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1989  
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	61	21	40	0
BUILDING FUND	71	54	17	0
PLANT MGMT	472	119	353	0
STATE REGISTER & DOCUMENTS	90	53	37	0
MICROGRAPHICS	48	17	31	0
ELECTRONICS EQUIPMENT RENTAL	23	13	10	0
TELECOMMUNICATIONS	215	201	14	0
MOTOR POOL	265	235	30	0
STATE PRINTER	321	167	154	0
CENTRAL STORES	235	210	25	0
FEDERAL SURPLUS	44	26	18	0
RESOURCE RECOVERY	2	1	1	0
CLEARING ACCT-AUCTION PROCEEDS	2	2	0	0
COMMUTER VANS	12	6	6	0
COMPUTER SERVICES	607	137	470	0
ADDRESSING & INSERT	40	10	30	0
MATERIALS TRANSFER	26	3	23	0
CAPITOL PARKING	48	25	23	0
PROC SUR-LOCAL GOVT	3	0	3	0
MGMT ANALYSIS-SP FD	17	4	13	0
IISAC	0	0	0	0
911 EMERGENCY	53	48	5	0
RISK MGMT	10	9	1	0
VOLUNTEER SERVICES	3	2	1	0
OTHER	17	13	3	1
AGRICULTURE	1,319	494	824	1
ANIMAL HEALTH BD	136	24	112	0
ARTS BOARD	61	33	28	0
ATTORNEY GENERAL	836	216	620	0
AUDITOR	246	47	199	0
COMMERCE	731	346	385	0
COMMUNICATION IMPAIRED BD	9	8	1	0
COMMUNITY COLLEGE BD	4,645	1,328	3,314	3
CORRECTIONS	5,116	1,250	3,865	1
DISABILITY COUNCIL	34	17	17	0
EDUCATION-CENTRAL OFFICE	1,765	998	672	95
EDUCATION-FARIBAULT SCHOOLS	404	62	342	0
EDUCATION-VO-TECH	439	233	196	10
EMPLOYEE RELATIONS	908	633	275	0
GAMING-ADMIN UNIT	0	0	0	0
GAMBLING CONTROL	11	5	6	0
GREATER MN CORP	1	1	0	0
HEALTH	2,251	792	1,432	27
HEALTH LIC BDS				
MEDICAL EXAMINERS	71	39	32	0
NURSING	78	42	36	0
PHARMACY	27	17	10	0
DENTISTRY	34	25	9	0
CHIROPRACTORS	20	13	7	0
PSYCHOLOGY	17	11	6	0
OPTOMETRY	8	5	3	0
NURSING HOME ADM	12	9	3	0
SOCIAL WRK & MNTL HLTH	18	11	7	0
SOCIAL WRK LIC BD	8	6	2	0
MARR & FAMILY THERAPY BD	6	4	2	0
UNLIC MNTL HLTH PROV BD	7	6	1	0
PODIATRY	4	3	1	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	186	62	124	0
HIGHER ED COORD BD	535	145	389	1
HIGHER ED FAC AUTH	4	0	4	0
HOUSING FINANCE	369	123	212	34
HUMAN RIGHTS	147	25	122	0
HUMAN SERVICES-CENTRAL OFFICE	3,443	1,239	1,614	590
HUMAN SERVICES-INSTITUTIONS	14,992	959	14,033	0
INDIAN AFFAIRS	23	10	13	0
INVESTMENT BOARD	66	24	42	0
IRON RANGE RESOURCES	381	176	205	0
JOBS & TRAINING	6,530	2,583	3,833	114
LABOR & INDUSTRY	1,229	487	740	2
LEGISLATIVE AUDIT	133	20	113	0
MEDIATION SVCS	53	18	35	0
MILITARY AFFAIRS	1,007	204	798	5
NATURAL RESOURCES	10,425	2,943	7,473	9
NON-HEALTH LIC BDS				
BOXING	7	4	3	0
BARBERS	15	12	3	0
ELECTRICITY	74	42	32	0
ARCHITECTS & ENG	36	26	10	0
ABSTRACTORS	1	1	0	0
ACCOUNTANCY	27	20	7	0
PEACE OFFICERS	35	23	12	0
PARI-MUTUEL RACING	46	29	17	0
PLANNING	293	98	190	5
POLLUTION CONTROL	1,534	362	1,165	7
PUB EMP RET ASSN	171	53	118	0
PUBLIC SAFETY	8,170	4,598	3,566	6
PUBLIC SERVICE	360	108	252	0
PUBLIC UTIL COMM	93	25	68	0
REVENUE	2,638	519	2,119	0
SECRETARY OF STATE	288	140	148	0
STATE LOTTERY	0	0	0	0
STATE RETIREMENT	121	46	75	0
STATE UNIV SYSTEM	8,046	1,493	6,550	3
TEACHERS RETIREMENT	116	28	88	0
TRADE & ECON DEV	885	356	518	11
TRANSPORTATION	12,987	2,231	10,573	183
TRANSPORTATION REG BD	20	4	16	0
TREASURER	48	30	18	0
VETERANS AFFAIRS	1,310	295	1,013	2
WASTE MGMT BOARD	61	23	38	0
WRKRS COMP CT OF APPEALS	31	5	26	0
ZOO	593	238	355	0
OTHER	1,802	762	1,035	5
TOTAL	101,246	28,649	71,482	1,115

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 1991

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER F.Y. 1991 FISCAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	13
INTERTECHNOLOGY GROUP	161
INFORMATION POLICY OFFICE	370
OPERATIONS MANAGEMENT	328
MATERIALS MGMT	114

FINANCE

BUDGET	964
ACCOUNTING	3,263
OTHER	908

EMPLOYEE RELATIONS	33,415
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MEDIATION SERVICES	18
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LEGISLATIVE AUDIT	65,100
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TREASURER	3,472
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ATTORNEY GENERAL	40,678
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ISB CREDIT	(12,693)
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TOTAL ALLOCATED ADDITIONS	136,111
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TOTAL TO BE ALLOCATED	136,111
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SCHEDULE 28.3  
BUDGET 1991

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 6VRNMNT
ALLOCATED ADDITIONS	136,111	58,257	1,436	15,285	59,742	1,391
COST BY FUNCTION	136,111	58,257	1,436	15,285	59,742	1,391
ALLOCABLE COSTS	136,111	58,257	1,436	15,285	59,742	1,391
DISALLOWED	(77,854)		(1,436)	(15,285)	(59,742)	(1,391)
NET ALLOCATION	58,257	58,257	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	30.00	0.08%	48
BUILDING FUND	0.00	0.00%	0
PLANT MGMT	168.95	0.46%	271
STATE REGISTER & DOCUMENTS	19.50	0.05%	31
MICROGRAPHICS	17.24	0.05%	28
ELECTRONICS EQUIPMENT RENTAL	3.50	0.01%	6
TELECOMMUNICATIONS	10.03	0.03%	16
MOTOR POOL	16.39	0.05%	26
STATE PRINTER	50.37	0.14%	81
CENTRAL STORES	14.25	0.04%	23
FEDERAL SURPLUS	8.00	0.02%	13
RESOURCE RECOVERY	2.00	0.01%	3
CLEARING ACCT-AUCTION PROCEEDS	0.00	0.00%	0
COMMUTER VANS	0.61	0.00%	1
COMPUTER SERVICES	291.23	0.80%	467
ADDRESSING & INSERT	6.83	0.02%	11
MATERIALS TRANSFER	11.10	0.03%	18
CAPITOL PARKING	9.60	0.03%	15
PROC SUR-LOCAL GOVT	2.00	0.01%	3
MGMT ANALYSIS-SP FD	5.00	0.01%	8
IISAC	0.00	0.00%	0
911 EMERGENCY	3.00	0.01%	5
RISK MGMT	0.90	0.00%	1
VOLUNTEER SERVICES	2.00	0.01%	3
OTHER	2.00	0.01%	3
AGRICULTURE	518.80	1.43%	831
ANIMAL HEALTH BD	37.00	0.10%	59
ARTS BOARD	16.00	0.04%	26
ATTORNEY GENERAL	345.10	0.95%	553
AUDITOR	115.00	0.32%	184
COMMERCE	232.00	0.64%	372
COMMUNICATION IMPAIRED BD	1.00	0.00%	2
COMMUNITY COLLEGE BD	2,889.00	7.94%	4,628
CORRECTIONS	2,207.20	6.07%	3,536
DISABILITY COUNCIL	10.00	0.03%	16
EDUCATION-CENTRAL OFFICE	420.00	1.15%	673
EDUCATION-FARIBAULT SCHOOLS	193.60	0.53%	310
EDUCATION-VO-TECH	157.00	0.43%	252
GAMING-ADMIN UNIT	3.00	0.01%	5
GAMBLING CONTROL	13.00	0.04%	21
GREATER MN CORP	0.00	0.00%	0
HEALTH	914.90	2.52%	1,466
HEALTH LIC BDS			
MEDICAL EXAMINERS	23.00	0.06%	37
NURSING	24.50	0.07%	39
PHARMACY	7.00	0.02%	11
DENTISTRY	7.00	0.02%	11
CHIROPRACTORS	5.10	0.01%	8
PSYCHOLOGY	3.80	0.01%	6
OPTOMETRY	1.10	0.00%	2
NURSING HOME ADM	2.00	0.01%	3
SOCIAL WRK & MNTL HLTH	5.00	0.01%	8
SOCIAL WRK LIC BD	1.00	0.00%	2
MARR & FAMILY THERAPY BD	1.00	0.00%	2
UNLIC MNTL HLTH PROV BD	1.00	0.00%	2
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.30	0.00%	2

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	77.50	0.21%	124
HIGHER ED COORD BD	72.50	0.20%	116
HIGHER ED FAC AUTH	2.00	0.01%	3
HOUSING FINANCE	134.00	0.37%	215
HUMAN RIGHTS	69.50	0.19%	111
HUMAN SERVICES-CENTRAL OFFICE	929.49	2.56%	1,489
HUMAN SERVICES-INSTITUTIONS	5,644.29	15.52%	9,042
INDIAN AFFAIRS	7.00	0.02%	11
INVESTMENT BOARD	25.00	0.07%	40
IRON RANGE RESOURCES	123.80	0.34%	198
JOBS & TRAINING	2,099.00	5.77%	3,363
LABOR & INDUSTRY	355.00	0.98%	569
LEGISLATIVE AUDIT	72.00	0.20%	115
MEDIATION SVCS	25.00	0.07%	40
MILITARY AFFAIRS	349.80	0.96%	560
NATURAL RESOURCES	1,857.00	5.11%	2,975
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	2
BARBERS	2.50	0.01%	4
ELECTRICITY	21.00	0.06%	34
ARCHITECTS & ENG	6.50	0.02%	10
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	5.00	0.01%	8
PEACE OFFICERS	11.00	0.03%	18
PARI-MUTUEL RACING	9.50	0.03%	15
PLANNING	113.00	0.31%	181
POLLUTION CONTROL	673.30	1.85%	1,079
PUB EMP RET ASSN	71.00	0.20%	114
PUBLIC SAFETY	1,776.90	4.89%	2,847
PUBLIC SERVICE	141.80	0.39%	227
PUBLIC UTIL COMM	39.00	0.11%	62
REVENUE	1,170.20	3.22%	1,875
SECRETARY OF STATE	61.50	0.17%	99
STATE LOTTERY	0.00	0.00%	0
STATE RETIREMENT	39.60	0.11%	63
STATE UNIV SYSTEM	4,940.50	13.59%	7,915
TEACHERS RETIREMENT	58.00	0.16%	93
TRADE & ECON DEV	241.70	0.66%	387
TRANSPORTATION	4,767.00	13.11%	7,637
TRANSPORTATION REG BD	9.50	0.03%	15
TREASURER	12.00	0.03%	19
VETERANS AFFAIRS	551.50	1.52%	884
WASTE MGMT BOARD	50.00	0.14%	80
WRKRS COMP CT OF APPEALS	22.00	0.06%	35
ZOO	157.00	0.43%	252
OTHER	739.80	2.03%	1,183
TOTAL	36,365.08	100.00%	58,257

ALLOCATION BASIS: LEGISLATIVE APPROVED COMPLEMENT F.Y. 1991  
SOURCE: LAWS OF 1989

STATE OF MINNESOTA  
EMPLOYEE RELATIONS  
SECOND ALLOCATION  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
BUILDING CODE & CONST COORD	48	48
BUILDING FUND	0	0
PLANT MGMT	271	271
STATE REGISTER & DOCUMENTS	31	31
MICROGRAPHICS	28	28
ELECTRONICS EQUIPMENT RENTAL	6	6
TELECOMMUNICATIONS	16	16
MOTOR POOL	26	26
STATE PRINTER	81	81
CENTRAL STORES	23	23
FEDERAL SURPLUS	13	13
RESOURCE RECOVERY	3	3
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	1	1
COMPUTER SERVICES	467	467
ADDRESSING & INSERT	11	11
MATERIALS TRANSFER	18	18
CAPITOL PARKING	15	15
PROC SUR-LOCAL GOVT	3	3
MGMT ANALYSIS-SP FD	8	8
IISAC	0	0
911 EMERGENCY	5	5
RISK MGMT	1	1
VOLUNTEER SERVICES	3	3
OTHER	3	3
AGRICULTURE	831	831
ANIMAL HEALTH BD	59	59
ARTS BOARD	26	26
ATTORNEY GENERAL	553	553
AUDITOR	184	184
COMMERCE	372	372
COMMUNICATION IMPAIRED BD	2	2
COMMUNITY COLLEGE BD	4,628	4,628
CORRECTIONS	3,536	3,536
DISABILITY COUNCIL	16	16
EDUCATION-CENTRAL OFFICE	673	673
EDUCATION-FARIBAULT SCHOOLS	310	310
EDUCATION-VO-TECH	252	252
GAMING-ADMIN UNIT	5	5
GAMBLING CONTROL	21	21
GREATER MN CORP	0	0
HEALTH	1,466	1,466
HEALTH LIC BDS		
MEDICAL EXAMINERS	37	37
NURSING	39	39
PHARMACY	11	11
DENTISTRY	11	11
CHIROPRACTORS	8	8
PSYCHOLOGY	6	6
OPTOMETRY	2	2
NURSING HOME ADM	3	3
SOCIAL WRK & MNTL HLTH	8	8
SOCIAL WRK LIC BD	2	2
MARR & FAMILY THERAPY BD	2	2
UNLIC MNTL HLTH PROV BD	2	2
PODIATRY	0	0
VETERINARY MEDICINE	2	2

STATE OF MINNESOTA  
EMPLOYEE RELATIONS  
SECOND ALLOCATION  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HEARING EXAMINER	124	124
HIGHER ED COORD BD	116	116
HIGHER ED FAC AUTH	3	3
HOUSING FINANCE	215	215
HUMAN RIGHTS	111	111
HUMAN SERVICES-CENTRAL OFFICE	1,489	1,489
HUMAN SERVICES-INSTITUTIONS	9,042	9,042
INDIAN AFFAIRS	11	11
INVESTMENT BOARD	40	40
IRON RANGE RESOURCES	198	198
JOBS & TRAINING	3,363	3,363
LABOR & INDUSTRY	569	569
LEGISLATIVE AUDIT	115	115
MEDIATION SVCS	40	40
MILITARY AFFAIRS	560	560
NATURAL RESOURCES	2,975	2,975
NON-HEALTH LIC BDS		
BOXING	2	2
BARBERS	4	4
ELECTRICITY	34	34
ARCHITECTS & ENG	10	10
ABSTRACTORS	0	0
ACCOUNTANCY	8	8
PEACE OFFICERS	18	18
PARI-MUTUEL RACING	15	15
PLANNING	181	181
POLLUTION CONTROL	1,079	1,079
PUB EMP RET ASSN	114	114
PUBLIC SAFETY	2,847	2,847
PUBLIC SERVICE	227	227
PUBLIC UTIL COMM	62	62
REVENUE	1,875	1,875
SECRETARY OF STATE	99	99
STATE LOTTERY	0	0
STATE RETIREMENT	63	63
STATE UNIV SYSTEM	7,915	7,915
TEACHERS RETIREMENT	93	93
TRADE & ECON DEV	387	387
TRANSPORTATION	7,637	7,637
TRANSPORTATION REG BD	15	15
TREASURER	19	19
VETERANS AFFAIRS	884	884
WASTE MGMT BOARD	80	80
WRKRS COMP CT OF APPEALS	35	35
ZOO	252	252
OTHER	1,183	1,183
TOTAL	58,257	58,257

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 1991

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER F.Y. 1991 FISCAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	0
INTERTECHNOLOGY GROUP	34
INFORMATION POLICY OFFICE	33
OPERATIONS MANAGEMENT	56
MATERIALS MGMT	23

FINANCE

BUDGET	33
ACCOUNTING	92
OTHER	53

EMPLOYEE RELATIONS

40

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

18,123

TREASURER

98

ATTORNEY GENERAL

2,610

SINGLE AUDIT

0

ISB CREDIT

(1,127)

TOTAL ALLOCATED ADDITIONS

20,068

TOTAL TO BE ALLOCATED

20,068



SCHEDULE 29.3  
BUDGET 1991

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE AGENCIES	OTHER SERVICES
ALLOCATED ADDITIONS	20,068	203	19,865
COST BY FUNCTION	20,068	203	19,865
ALLOCABLE COSTS	20,068	203	19,865
DISALLOWED	(19,865)		(19,865)
NET ALLOCATION	203	203	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	21	0.06%	0
BUILDING FUND	0	0.00%	0
PLANT MGMT	152	0.46%	1
STATE REGISTER & DOCUMENTS	21	0.06%	0
MICROGRAPHICS	14	0.04%	0
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	15	0.05%	0
STATE PRINTER	64	0.19%	0
CENTRAL STORES	9	0.03%	0
FEDERAL SURPLUS	7	0.02%	0
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	269	0.81%	2
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	11	0.03%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	2	0.01%	0
MGMT ANALYSIS-SP FD	9	0.03%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	1	0.00%	0
VOLUNTEER SERVICES	1	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	418	1.26%	3
ANIMAL HEALTH BD	33	0.10%	0
ARTS BOARD	13	0.04%	0
ATTORNEY GENERAL	100	0.30%	1
AUDITOR	90	0.27%	1
COMMERCE	212	0.64%	1
COMMUNICATION IMPAIRED BD	1	0.00%	0
COMMUNITY COLLEGE BD	2,081	6.26%	13
CORRECTIONS	1,845	5.55%	11
DISABILITY COUNCIL	6	0.02%	0
EDUCATION-CENTRAL OFFICE	359	1.08%	2
EDUCATION-FARIBAULT SCHOOLS	189	0.57%	1
EDUCATION-VO-TECH	104	0.31%	1
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	0	0.00%	0
GREATER MN CORP	0	0.00%	0
HEALTH	789	2.37%	5
HEALTH LIC BDS			
MEDICAL EXAMINERS	16	0.05%	0
NURSING	20	0.06%	0
PHARMACY	5	0.02%	0
DENTISTRY	4	0.01%	0
CHIROPRACTORS	4	0.01%	0
PSYCHOLOGY	3	0.01%	0
OPTOMETRY	2	0.01%	0
NURSING HOME ADM	1	0.00%	0
SOCIAL WRK & MNTL HLTH	6	0.02%	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  
MEDIATION SERVICES  
SECOND ALLOCATION  
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	29	0.09%	0
HIGHER ED COORD BD	40	0.12%	0
HIGHER ED FAC AUTH	2	0.01%	0
HOUSING FINANCE	112	0.34%	1
HUMAN RIGHTS	67	0.20%	0
HUMAN SERVICES-CENTRAL OFFICE	890	2.68%	5
HUMAN SERVICES-INSTITUTIONS	5,877	17.68%	36
INDIAN AFFAIRS	5	0.02%	0
INVESTMENT BOARD	14	0.04%	0
IRON RANGE RESOURCES	87	0.26%	1
JOBS & TRAINING	1,954	5.88%	12
LABOR & INDUSTRY	305	0.92%	2
LEGISLATIVE AUDIT	0	0.00%	0
MILITARY AFFAIRS	349	1.05%	2
NATURAL RESOURCES	2,512	7.56%	15
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	2	0.01%	0
ELECTRICITY	15	0.05%	0
ARCHITECTS & ENG	5	0.02%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	0
PEACE OFFICERS	0	0.00%	0
PARI-MUTUEL RACING	10	0.03%	0
PLANNING	103	0.31%	1
POLLUTION CONTROL	567	1.71%	3
PUB EMP RET ASSN	62	0.19%	0
PUBLIC SAFETY	1,664	5.01%	10
PUBLIC SERVICE	123	0.37%	1
PUBLIC UTIL COMM	27	0.08%	0
REVENUE	1,102	3.32%	7
SECRETARY OF STATE	50	0.15%	0
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	33	0.10%	0
STATE UNIV SYSTEM	4,080	12.28%	25
TEACHERS RETIREMENT	43	0.13%	0
TRADE & ECON DEV	229	0.69%	1
TRANSPORTATION	5,151	15.50%	31
TRANSPORTATION REG BD	5	0.02%	0
TREASURER	8	0.02%	0
VETERANS AFFAIRS	522	1.57%	3
WASTE MGMT BOARD	0	0.00%	0
WRKRS COMP CT OF APPEALS	3	0.01%	0
ZOO	206	0.62%	1
OTHER	79	0.24%	4
TOTAL	33,234	100.00%	203

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y. 1989  
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNITS

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	1	1
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	2	2
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CAPITOL PARKING	0	0
PROC SUR-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	3	3
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	1	1
AUDITOR	1	1
COMMERCE	1	1
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	13	13
CORRECTIONS	11	11
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	2	2
EDUCATION-FARIBAULT SCHOOLS	1	1
EDUCATION-VO-TECH	1	1
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	0	0
GREATER MN CORP	0	0
HEALTH	5	5
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	1	1
HUMAN RIGHTS	0	0
HUMAN SERVICES-CENTRAL OFFICE	5	5
HUMAN SERVICES-INSTITUTIONS	36	36
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	1	1
JOBS & TRAINING	12	12
LABOR & INDUSTRY	2	2
LEGISLATIVE AUDIT	0	0
MILITARY AFFAIRS	2	2
NATURAL RESOURCES	15	15
NON-HEALTH LTC SDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PARI-MUTUEL RACING	0	0
PLANNING	1	1
POLLUTION CONTROL	3	3
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	10	10
PUBLIC SERVICE	1	1
PUBLIC UTIL COMM	0	0
REVENUE	7	7
SECRETARY OF STATE	0	0
STATE LOTTERY	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	25	25
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	1	1
TRANSPORTATION	31	31
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	3	3
WASTE MGMT BOARD	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	1	1
OTHER	4	4
TOTAL	203	203

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 1991

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER F.Y. 1991 FISCAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	6
INTERTECHNOLOGY GROUP	70
INFORMATION POLICY OFFICE	34
OPERATIONS MANAGEMENT	60
MATERIALS MGMT	20

FINANCE

BUDGET	44
ACCOUNTING	105
OTHER	133

EMPLOYEE RELATIONS	115
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MEDIATION SERVICES	0
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LEGISLATIVE AUDIT	48,681
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TREASURER	112
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ATTORNEY GENERAL	2,479
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ISB CREDIT	(1,168)
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TOTAL ALLOCATED ADDITIONS	50,691
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TOTAL TO BE ALLOCATED	50,691
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SCHEDULE 30.3  
BUDGET 1991

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	50,691	35,309	11,916	3,466
COST BY FUNCTION	50,691	35,309	11,916	3,466
ALLOCABLE COSTS DISALLOWED	50,691 (11,916)	35,309	11,916 (11,916)	3,466
NET ALLOCATION	38,775	35,309	0	3,466



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
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-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	329.5	0.63%	222
ANIMAL HEALTH BD	170.5	0.32%	115
ARTS BOARD	38.0	0.07%	26
ATTORNEY GENERAL	578.0	1.10%	389
AUDITOR	400.5	0.76%	269
COMMERCE	43.5	0.08%	29
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	6,190.5	11.80%	4,166
CORRECTIONS	1,587.5	3.03%	1,068
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	2,238.2	4.27%	1,506
EDUCATION-FARIBAULT SCHOOLS	65.0	0.12%	44
EDUCATION-VO-TECH	843.0	1.61%	567
GAMING-ADMIN UNIT	0.0	0.00%	0
GAMBLING CONTROL	31.0	0.06%	21
GREATER MN CORP	463.5	0.88%	312
HEALTH	249.5	0.48%	168
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-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	319.0	0.61%	215
HIGHER ED COORD BD	225.2	0.43%	152
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	11.0	0.02%	7
HUMAN SERVICES-CENTRAL OFFICE	2,826.0	5.39%	1,902
HUMAN SERVICES-INSTITUTIONS	2,833.0	5.40%	1,906
INDIAN AFFAIRS	271.5	0.52%	183
INVESTMENT BOARD	3,296.5	6.28%	2,218
IRON RANGE RESOURCES	777.0	1.48%	523
JOBS & TRAINING	2,201.8	4.20%	1,482
LABOR & INDUSTRY	484.0	0.92%	326
MILITARY AFFAIRS	39.5	0.08%	27
NATURAL RESOURCES	757.8	1.44%	510
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	283.5	0.54%	191
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
PARI-MUTUEL RACING	442.5	0.84%	298
PLANNING	75.5	0.14%	51
POLLUTION CONTROL	0.0	0.00%	0
PUB EMP RET ASSN	892.0	1.70%	600
PUBLIC SAFETY	1,017.0	1.94%	684
PUBLIC SERVICE	1.5	0.00%	1
PUBLIC UTIL COMM	2.5	0.00%	2
REVENUE	2,947.0	5.62%	1,983
SECRETARY OF STATE	608.7	1.16%	410
STATE LOTTERY	0.0	0.00%	0
STATE RETIREMENT	1,221.5	2.33%	822
STATE UNIV SYSTEM	1,981.0	3.78%	1,333
TEACHERS RETIREMENT	917.5	1.75%	617
TRADE & ECON DEV	1,004.9	1.92%	676
TRANSPORTATION	2,439.8	4.65%	1,642
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	1,175.5	2.24%	791
VETERANS AFFAIRS	1,284.5	2.45%	864
WASTE MGMT BOARD	932.5	1.78%	627
WRKRS COMP CT OF APPEALS	0.0	0.00%	0
ZOO	7.0	0.01%	5
OTHER	7,967.5	15.18%	5,359
TOTAL	52,472.4	100.00%	35,309

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1989  
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
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-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
COMMERCE	0.0	0.00%	0
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	2,019.5	36.00%	1,248
CORRECTIONS	0.0	0.00%	0
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	631.3	11.25%	390
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	69.0	1.23%	43
GAMING-ADMIN UNIT	0.0	0.00%	0
GAMBLING CONTROL	0.0	0.00%	0
GREATER MN CORP	0.0	0.00%	0
HEALTH	249.5	4.45%	154
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	121.3	2.16%	75
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	614.5	10.96%	380
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	657.7	11.73%	406
LABOR & INDUSTRY	0.0	0.00%	0
MILITARY AFFAIRS	159.5	2.84%	99
NATURAL RESOURCES	357.7	6.38%	221
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
PARI-MUTUEL RACING	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	179.5	3.20%	111
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
REVENUE	0.0	0.00%	0
SECRETARY OF STATE	0.0	0.00%	0
STATE LOTTERY	0.0	0.00%	0
STATE RETIREMENT	0.0	0.00%	0
STATE UNIV SYSTEM	0.0	0.00%	0
TEACHERS RETIREMENT	0.0	0.00%	0
TRADE & ECON DEV	163.6	2.92%	101
TRANSPORTATION	300.6	5.36%	186
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	85.5	1.52%	52
WASTE MGMT BOARD	0.0	0.00%	0
WRKRS COMP CT OF APPEALS	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER	0.0	0.00%	0
TOTAL	5,609.2	100.00%	3,466

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1989  
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA  
LEGISLATIVE AUDITOR  
SECOND ALLOCATION  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
HEARING EXAMINER	215	215	0
HIGHER ED COORD BD	227	152	75
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	0	0	0
HUMAN RIGHTS	7	7	0
HUMAN SERVICES-CENTRAL OFFICE	2,282	1,902	380
HUMAN SERVICES-INSTITUTIONS	1,906	1,906	0
INDIAN AFFAIRS	183	183	0
INVESTMENT BOARD	2,218	2,218	0
IRON RANGE RESOURCES	523	523	0
JOBS & TRAINING	1,888	1,482	406
LABOR & INDUSTRY	326	326	0
MILITARY AFFAIRS	126	27	99
NATURAL RESOURCES	731	510	221
NON-HEALTH LIC BDS			
BOXING	0	0	0
BARBERS	0	0	0
ELECTRICITY	191	191	0
ARCHITECTS & ENG	0	0	0
ABSTRACTORS	0	0	0
ACCOUNTANCY	0	0	0
PEACE OFFICERS	0	0	0
PARI-MUTUEL RACING	298	298	0
PLANNING	51	51	0
POLLUTION CONTROL	0	0	0
PUB EMP RET ASSN	600	600	0
PUBLIC SAFETY	795	684	111
PUBLIC SERVICE	1	1	0
PUBLIC UTIL COMM	2	2	0
REVENUE	1,983	1,983	0
SECRETARY OF STATE	410	410	0
STATE LOTTERY	0	0	0
STATE RETIREMENT	822	822	0
STATE UNIV SYSTEM	1,333	1,333	0
TEACHERS RETIREMENT	617	617	0
TRADE & ECON DEV	777	676	101
TRANSPORTATION	1,828	1,642	186
TRANSPORTATION REG BD	0	0	0
TREASURER	791	791	0
VETERANS AFFAIRS	916	864	52
WASTE MGMT BOARD	627	627	0
WRKRS COMP CT OF APPEALS	0	0	0
ZOO	5	5	0
OTHER	5,359	5,359	0
TOTAL	38,775	35,309	3,466

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
CAPITOL PARKING	0	0	0
PROC SUR-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	0	0	0
AGRICULTURE	222	222	0
ANIMAL HEALTH BD	115	115	0
ARTS BOARD	26	26	0
ATTORNEY GENERAL	389	389	0
AUDITOR	269	269	0
COMMERCE	29	29	0
COMMUNICATION IMPAIRED BD	0	0	0
COMMUNITY COLLEGE BD	5,414	4,166	1,248
CORRECTIONS	1,068	1,068	0
DISABILITY COUNCIL	0	0	0
EDUCATION-CENTRAL OFFICE	1,896	1,506	390
EDUCATION-FARIBAUT SCHOOLS	44	44	0
EDUCATION-VO-TECH	610	567	43
GAMING-ADMIN UNIT	0	0	0
GAMBLING CONTROL	21	21	0
GREATER MN CORP	312	312	0
HEALTH	322	168	154
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0	0
NURSING	0	0	0
PHARMACY	0	0	0
DENTISTRY	0	0	0
CHIROPRACTORS	0	0	0
PSYCHOLOGY	0	0	0
OPTOMETRY	0	0	0
NURSING HOME ADM	0	0	0
SOCIAL WRK & MNTL HLTH	0	0	0
SOCIAL WRK LIC BD	0	0	0
MARR & FAMILY THERAPY BD	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0
PODIATRY	0	0	0
VETERINARY MEDICINE	0	0	0

STATE OF MINNESOTA  
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 1991

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER F.Y. 1991 FISCAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	6
INTERTECHNOLOGY GROUP	76
INFORMATION POLICY OFFICE	0
OPERATIONS MANAGEMENT	11
MATERIALS MANAGEMENT	8

FINANCE

BUDGET	52
ACCOUNTING	156
OTHER	48
EMPLOYEE RELATIONS	19
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	791
TREASURER	166
ATTORNEY GENERAL	12,529
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	0

TOTAL ALLOCATED ADDITIONS	13,862
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TOTAL TO BE ALLOCATED	13,862
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STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	TREASURY	GEN GOV'T
ALLOCATED ADDITIONS	13,862	6,060	7,802
COST BY FUNCTION	13,862	6,060	7,802
ALLOCABLE COSTS DISALLOWED	13,862 (7,802)	6,060	7,802 (7,802)
NET ALLOCATION	6,060	6,060	0

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	2,071	0.04%	2
BUILDING FUND	5,411	0.10%	6
PLANT MGMT	11,881	0.22%	13
STATE REGISTER & DOCUMENTS	5,243	0.10%	6
MICROGRAPHICS	1,664	0.03%	2
ELECTRONICS EQUIPMENT RENTAL	1,338	0.02%	1
TELECOMMUNICATIONS	20,066	0.37%	22
MOTOR POOL	23,442	0.43%	26
STATE PRINTER	16,697	0.30%	18
CENTRAL STORES	20,982	0.38%	23
FEDERAL SURPLUS	2,583	0.05%	3
RESOURCE RECOVERY	71	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	191	0.00%	0
COMMUTER VANS	571	0.01%	1
COMPUTER SERVICES	13,629	0.25%	15
ADDRESSING & INSERT	1,011	0.02%	1
MATERIALS TRANSFER	311	0.01%	0
CAPITOL PARKING	2,472	0.05%	3
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	434	0.01%	0
IISAC	11	0.00%	0
911 EMERGENCY	4,792	0.09%	5
RISK MGMT	924	0.02%	1
VOLUNTEER SERVICES	245	0.00%	0
OTHER	1,255	0.02%	1
AGRICULTURE	49,333	0.90%	54
ANIMAL HEALTH BD	2,443	0.04%	3
ARTS BOARD	3,325	0.06%	4
ATTORNEY GENERAL	21,538	0.39%	24
AUDITOR	4,685	0.09%	5
COMMERCE	34,545	0.63%	38
COMMUNICATION IMPAIRED BD	769	0.01%	1
COMMUNITY COLLEGE BD	132,518	2.41%	146
CORRECTIONS	124,707	2.27%	138
DISABILITY COUNCIL	1,647	0.03%	2
EDUCATION-CENTRAL OFFICE	126,837	2.31%	140
EDUCATION-FARIBAULT SCHOOLS	6,183	0.11%	7
EDUCATION-VO-TECH	23,231	0.42%	26
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	529	0.01%	1
GREATER MN CORP	75	0.00%	0
HEALTH	79,085	1.44%	87
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,918	0.07%	4
NURSING	4,224	0.08%	5
PHARMACY	1,691	0.03%	2
DENTISTRY	2,475	0.05%	3
CHIROPRACTORS	1,304	0.02%	1
PSYCHOLOGY	1,120	0.02%	1
OPTOMETRY	530	0.01%	1
NURSING HOME ADM	941	0.02%	1
SOCIAL WRK & MNTL HLTH	1,054	0.02%	1
SOCIAL WRK LIC BD	588	0.01%	1
MARR & FAMILY THERAPY BD	383	0.01%	0
UNLIC MNTL HLTH PROV BD	553	0.01%	1
PODIATRY	284	0.01%	0
VETERINARY MEDICINE	626	0.01%	1

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.11%	7
HIGHER ED COORD BD	82,607	1.51%	91
HIGHER ED FAC AUTH	33	0.00%	0
HOUSING FINANCE	12,250	0.22%	14
HUMAN RIGHTS	2,459	0.04%	3
HUMAN SERVICES-CENTRAL OFFICE	316,431	5.77%	349
HUMAN SERVICES-INSTITUTIONS	95,676	1.74%	106
INDIAN AFFAIRS	957	0.02%	1
INVESTMENT BOARD	2,369	0.04%	3
IRON RANGE RESOURCES	17,600	0.32%	19
JOBS & TRAINING	257,764	4.70%	285
LABOR & INDUSTRY	48,565	0.89%	54
MILITARY AFFAIRS	30,564	0.56%	34
NATURAL RESOURCES	307,536	5.60%	340
NON-HEALTH LIC BDS			
BOXING	382	0.01%	0
BARBERS	1,183	0.02%	1
ELECTRICITY	4,201	0.08%	5
ARCHITECTS & ENG	2,638	0.05%	3
ABSTRACTORS	112	0.00%	0
ACCOUNTANCY	2,020	0.04%	2
PEACE OFFICERS	2,278	0.04%	3
PARI-MUTUEL RACING	2,881	0.05%	3
PLANNING	9,793	0.18%	11
POLLUTION CONTROL	36,094	0.66%	40
PUB EMP RET ASSN	220,113	4.01%	243
PUBLIC SAFETY	466,747	8.51%	515
PUBLIC SERVICE	10,741	0.20%	12
PUBLIC UTIL COMM	2,475	0.05%	3
REVENUE	1,892,086	34.48%	2,090
SECRETARY OF STATE	13,935	0.25%	15
STATE LOTTERY	5	0.00%	0
STATE RETIREMENT	162,353	2.96%	179
STATE UNIV SYSTEM	148,957	2.71%	165
TEACHERS RETIREMENT	137,084	2.50%	151
TRADE & ECON DEV	35,577	0.65%	39
TRANSPORTATION	222,685	4.06%	246
TRANSPORTATION REG BD	360	0.01%	0
VETERANS AFFAIRS	29,423	0.54%	32
WASTE MGMT BOARD	2,301	0.04%	3
WRKRS COMP CT OF APPEALS	541	0.01%	1
ZOO	23,739	0.43%	26
OTHER	107,220	1.95%	119
TOTAL	5,487,351	100.00%	6,060

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1989 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	2	2
BUILDING FUND	6	6
PLANT MGMT	13	13
STATE REGISTER & DOCUMENTS	6	6
MICROGRAPHICS	2	2
ELECTRONICS EQUIPMENT RENTAL	1	1
TELECOMMUNICATIONS	22	22
MOTOR POOL	26	26
STATE PRINTER	18	18
CENTRAL STORES	23	23
FEDERAL SURPLUS	3	3
RESOURCE RECOVERY	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	1	1
COMPUTER SERVICES	15	15
ADDRESSING & INSERT	1	1
MATERIALS TRANSFER	0	0
CAPITOL PARKING	3	3
PROC SUR-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	5	5
RISK MGMT	1	1
VOLUNTEER SERVICES	0	0
OTHER	1	1
AGRICULTURE	54	54
ANIMAL HEALTH BD	3	3
ARTS BOARD	4	4
ATTORNEY GENERAL	24	24
AUDITOR	5	5
COMMERCE	38	38
COMMUNICATION IMPAIRED BD	1	1
COMMUNITY COLLEGE BD	146	146
CORRECTIONS	138	138
DISABILITY COUNCIL	2	2
EDUCATION-CENTRAL OFFICE	140	140
EDUCATION-FARIBAULT SCHOOLS	7	7
EDUCATION-VO-TECH	26	26
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	1	1
GREATER MN CORP	0	0
HEALTH	87	87
HEALTH LIC BDB		
MEDICAL EXAMINERS	4	4
NURSING	5	5
PHARMACY	2	2
DENTISTRY	3	3
CHIROPRACTORS	1	1
PSYCHOLOGY	1	1
OPTOMETRY	1	1
NURSING HOME ADM	1	1
SOCIAL WRK & MNTL HLTH	1	1
SOCIAL WRK LIC BD	1	1
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	1	1
PODIATRY	0	0
VETERINARY MEDICINE	1	1

STATE OF MINNESOTA  
TREASURER  
SECOND ALLOCATION  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
HEARING EXAMINER	7	7
HIGHER ED COORD BD	91	91
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	14	14
HUMAN RIGHTS	3	3
HUMAN SERVICES-CENTRAL OFFICE	349	349
HUMAN SERVICES-INSTITUTIONS	106	106
INDIAN AFFAIRS	1	1
INVESTMENT BOARD	3	3
IRON RANGE RESOURCES	19	19
JOBS & TRAINING	285	285
LABOR & INDUSTRY	54	54
MILITARY AFFAIRS	34	34
NATURAL RESOURCES	340	340
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	1	1
ELECTRICITY	5	5
ARCHITECTS & ENG	3	3
ABSTRACTORS	0	0
ACCOUNTANCY	2	2
PEACE OFFICERS	3	3
PARI-MUTUEL RACING	3	3
PLANNING	11	11
POLLUTION CONTROL	40	40
PUB EMP RET ASSN	243	243
PUBLIC SAFETY	515	515
PUBLIC SERVICE	12	12
PUBLIC UTIL COMM	3	3
REVENUE	2,090	2,090
SECRETARY OF STATE	15	15
STATE LOTTERY	0	0
STATE RETIREMENT	179	179
STATE UNIV SYSTEM	165	165
TEACHERS RETIREMENT	151	151
TRADE & ECON DEV	39	39
TRANSPORTATION	246	246
TRANSPORTATION REG BD	0	0
VETERANS AFFAIRS	32	32
WASTE MGMT BOARD	3	3
WRKRS COMP CT OF APPEALS	1	1
ZOO	26	26
OTHER	119	119
TOTAL	6,060	6,060

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 1991

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-PER F.Y. 1991 FISCAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	163
INTERTECHNOLOGY GROUP	764
INFORMATION POLICY OFFICE	8
OPERATIONS MANAGEMENT	419
MATERIALS MANAGEMENT	108

FINANCE

BUDGET	558
ACCOUNTING	1,113
OTHER	836

EMPLOYEE RELATIONS

MEDIATION SERVICES	1
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LEGISLATIVE AUDIT	389
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TREASURER	24
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ATTORNEY GENERAL	6,026,590
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STATE AUDITOR-SINGLE AUDIT	23
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ISB CREDIT	(272)
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TOTAL ALLOCATED ADDITIONS	6,031,277
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TOTAL TO BE ALLOCATED	6,031,277
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SCHEDULE 32.3  
BUDGET 1991

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	6,031,277	3,916,486	330,133	1,784,658
COST BY FUNCTION	6,031,277	3,916,486	330,133	1,784,658
ALLOCABLE COSTS DISALLOWED	6,031,277 (2,114,791)	3,916,486	330,133 (330,133)	1,784,658 (1,784,658)
NET ALLOCATION	3,916,486	3,916,486	0	0



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	285,162.9	100.00%	3,916,486	0	3,916,486
TOTAL	285,162.9	100.00%	3,916,486	0	3,916,486

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO  
CENTRAL SERVICE AGENCIES F.Y. 1989

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 32.5  
BUDGET 1991

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
OTHER	3,916,486	3,916,486
TOTAL	3,916,486	3,916,486

BILLED SERVICES

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

Building Space Costs

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

Capitol Group Parking

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

Central Mail-Addressing and Inserting Services

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

Central Maintenance

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

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
Schedule of Rates	E-6 & E-7

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

BILLED SERVICES

TABLE OF CONTENTS

Central Stores

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

Computer Services

Nature and Extent of Services	G-1
Balance Sheet	G-2
Income Statement	G-3
Statement of Changes in Financial Position	G-4
Footnotes	G-5
Schedule of Rates	G-6 & G-7
Detail Allocation-Interest Expense	G-8 & G-9

Electronic Equipment Rental

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

Materials Transfer

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

Micrographics

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

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

BILLED SERVICES

TABLE OF CONTENTS

Risk Management

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

State Printer

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

State Register and Public Documents

Nature and Extent of Services	M-1
Balance Sheet (Combined)	M-2
Income Statement (Combined)	M-3
Income Statement (Documents)	M-4
Income Statement (State Register)	M-5
Statement of Changes in Financial Position	M-6
Footnotes	M-7
Schedule of Rates	M-8

Telecommunications

Nature and Extent of Services	N-1
Balance Sheet	N-2
Income Statement	N-3
Statement of Changes in Financial Position	N-4
Footnotes	N-5 & N-6
Schedule of Rates	N-7 & N-8

Administrative Hearings

Nature and Extent of Services	O-1
Balance Sheet	O-2
Income Statement	O-3
Schedule of Rates	O-4

F.Y. 1989  
ACTUAL

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

BILLED SERVICES

TABLE OF CONTENTS

Workers' Compensation Transcript and Filing Fee

Nature and Extent of Services	P-1
Balance Sheet	P-2
Income Statement	P-3
Schedule of Rates	P-4

BOBN381P  
Revised: December 19, 1989

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, 1989

	1989 (FY9)	1988 (FY8)
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	1,207,400.07	2,750,260.44
Accounts Receivable - Rent (Note 1)	1,212,024.83	480,187.33
- Other	90,016.52	47,211.93
Supplies Inventory (Note 1)	162,318.86	166,211.00
Due from Other Funds	0.00	9,264.00
Loans Receivable - Other Funds (Note 4)	400,000.00	0.00
Total Current Assets	3,071,760.28	3,452,934.70
<b>NON-CURRENT ASSETS</b>		
Fixed Assets (Note 1)	1,376,842.28	1,355,987.05
Less: Accumulated Depreciation	(915,322.13)	(868,929.53)
Capital Leases (Note 2)	5,444.47	5,444.47
Less: Accumulated Amortization	(3,554.05)	(2,646.64)
Deferred Costs (Master Lease Bond Issuance Costs)	11,443.06	2,025.88
Loans Receivable - Other Funds (Note 4)	0.00	400,000.00
Building Improvements (Note 1)	1,025,019.07	0.00
Less: Accumulated Amortization	(6,833.46)	0.00
Total Non-Current Assets	1,493,039.24	891,881.23
<b>TOTAL ASSETS</b>	<b>4,564,799.52</b>	<b>4,344,815.93</b>
<b>LIABILITIES &amp; FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	554,412.09	695,391.00
Contracts Payable: (Note 2)		
Capital Leases	132.01	1,517.65
Revenue Bonds (Master Lease)	122,417.89	23,708.38
Salaries Payable	145,390.99	136,383.95
Compensated Absences Payable	274,587.97	288,565.21
Accrued Interest	2,207.86	454.64
Deferred Revenue	57,670.83	44,638.85
Due to Other Funds	12,427.00	0.00
Total Current Liabilities	1,169,246.64	1,190,660.06
<b>LONG-TERM LIABILITIES</b>		
Contracts Payable: (Note 2)		
Capital Leases	0.00	132.01
Revenue Bonds (Master Lease)	302,972.98	58,802.18
Compensated Absences Payable	108,661.55	112,260.92
Total Long-Term Liabilities	411,634.53	171,195.11
Total Liabilities	1,580,881.17	1,361,855.17
<b>FUND EQUITY</b>		
Contributions from the General Fund (Note 3)	1,108,600.00	1,108,600.00
Retained Earnings	1,631,140.08	1,628,396.33
Contributed Capital	250,429.78	250,429.78
Less: Accumulated Amortization	(6,251.51)	(4,465.35)
Total Fund Equity	2,983,918.35	2,982,960.76
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>4,564,799.52</b>	<b>4,344,815.93</b>

STATE OF MINNESOTA  
 PLANT MANAGEMENT - INTERNAL SERVICE FUND  
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS  
 FOR YEAR ENDED JUNE 30, 1989

	1989 (FY9)	1988 (FY8)
OPERATING REVENUE		
Revenue from Space Leases (Note 1)	13,281,088.91	13,196,227.02
Other Revenue (Note 1)	287,357.14	269,625.04
Total Operating Revenue	13,568,446.05	13,465,852.06
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	4,546,562.48	4,580,127.99
Rent - Space	0.00	0.00
Other Rent	13,755.85	3,558.56
Maintenance & Repairs	1,380,374.73	1,284,477.99
Insurance	15,428.83	15,545.68
Printing	4,630.34	7,110.64
Professional & Technical Services	511,363.50	486,293.18
Data Processing	9,342.82	14,308.04
Other Purchased Services	311,354.42	258,389.95
Communications	29,802.75	22,486.24
Travel	13,159.90	12,342.03
District Heat	1,063,685.84	994,438.71
Other Utilities	2,166,530.71	2,169,496.28
Fees	10,285.27	9,302.57
Materials & Supplies	639,582.88	632,699.54
Fuel for Heating	83,697.15	94,585.50
Indirect Costs	360,944.00	360,222.00
Interest on Bonds	309,569.00	309,569.00
Other Interest	10,610.47	6,248.86
Depreciation of Equipment (Note 1)	103,031.01	89,891.11
Depreciation of Buildings (Note 1)	1,904,906.00	1,904,906.00
Amortization of Capital Leases	907.41	907.41
Amortization of Bond Issuance Costs	628.51	628.52
Amortization of Building Improvements (Note 1)	6,833.46	0.00
Other	3,500.00	2,149.32
Total Operating Expenses	13,500,487.33	13,259,685.39
OPERATING INCOME (LOSS)	67,958.72	205,966.67
NON-OPERATING REVENUE (EXPENSES)		
Interest Revenue	12,536.14	6,655.96
Gain (Loss) on Fixed Assets	0.00	(2,959.34)
Total Non-Operating Revenue (Expenses)	12,536.14	3,696.62
NET INCOME (LOSS)	80,494.86	209,663.29
Adjustment for Amortization of Contributed Capital	1,786.16	1,786.16
Increase (Decrease) in Retained Earnings	82,281.02	211,449.45
Retained Earnings - Beginning of Period	1,628,396.33	1,377,850.95
Adjustment to Retained Earnings (Note 5)	(79,537.27)	39,095.93
Retained Earnings - End of Period	1,631,140.08	1,628,396.33

STATE OF MINNESOTA  
PLANT MANAGEMENT - INTERNAL SERVICE FUND  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR YEAR ENDED JUNE 30, 1989

	1989 (FY9)	1988 (FY8)
<b>CASH PROVIDED</b>		
From Operations:		
Net Income (Loss)	80,494.86	209,663.29
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	(854,179.36)	78,176.00
Supplies Inventory	3,892.14	(4,119.52)
Due from Other Funds	9,264.00	240,690.00
Prepaid Expenses	0.00	2,446.08
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(140,979.29)	(31,678.94)
Salaries Payable	9,007.04	(130,025.02)
Accrued Compensated Absences	(13,977.24)	25,405.10
Due to Other Funds	12,427.00	0.00
Accrued Interest	1,753.22	454.64
Deferred Revenue	13,031.98	96.42
Depreciation of Equipment	103,031.01	89,891.38
Amortization of Capital Leases	907.41	907.41
Amortization of Deferred Costs (Bond Issuance)	628.51	628.52
Amortization of Building Improvements	6,833.46	0.00
Cumulative Effect of Compensated Absences	(3,599.37)	5,135.74
Losses (Gains) on Fixed Asset Sales	0.00	2,959.34
Total Items Added (Deducted)	(851,959.49)	280,967.15
Total Cash Provided From Operations	(771,464.63)	490,000.00
<b>OTHER CASH PROVIDED:</b>		
Proceeds From Sales of Fixed Assets	0.00	250.00
Additional General Fund Contribution	0.00	146,750.00
Increase in Revenue Bonds Payable (Master Lease)	366,588.69	0.00
Expensing of Assets Between \$300 and \$500	35,658.57	0.00
Total Other Cash Provided	402,247.26	147,000.00
<b>TOTAL CASH PROVIDED</b>	(369,217.37)	637,630.44
<b>CASH APPLIED:</b>		
Deferred Costs (Bond Issuance Costs)	10,045.69	0.00
Investments in Fixed Assets	113,152.21	79,276.78
Reduction of Capital Leases Payable	1,517.65	1,401.48
Reduction of Revenue Bonds Payable (Master Lease)	23,708.38	22,457.03
Loans Issued	0.00	400,000.00
Investment in Building Improvements	1,025,019.07	0.00
<b>TOTAL CASH APPLIED</b>	1,173,443.00	503,135.29
<b>NET INCREASE (DECREASE) IN CASH AND INVESTMENTS</b>	(1,542,660.37)	134,495.15
<b>CASH AND INVESTMENTS, BEGINNING OF PERIOD</b>	2,750,060.44	2,615,565.29
<b>CASH AND INVESTMENTS, END OF PERIOD</b>	1,207,400.07	2,750,060.44

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 \$360,944 for fiscal year 1989.

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, 1989.

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 1989.

The Plant Management Internal Services Fund may fund major improvements to buildings. These improvements are amortized over the expected life of the improvements. In FY9 a replacement Capitol Complex air conditioning system was put into service at a cost of \$1,025,019.07; it is amortized over 25 years.

2. LEASES AND CONTRACTS PAYABLE:

Plant Management entered into an agreement in July 1985 with Gelco Municipal Services for the lease of a Jeep Schrambler. 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.

In March and April 1989 air-conditioning equipment was purchased under Master Lease and financed over 3-1/2 years.

The following is a schedule by years of estimated future minimum payments under capital leases and Master Lease together with present value of the net minimum lease payments as of June 30, 1989:

		CAPITAL LEASE:	MASTER LEASE:
		-----	-----
Fiscal year ending June 30:	1990	132.89	147,039.46
	1991	0.00	146,406.46
	1992	0.00	125,249.05
	1993	0.00	58,776.38
		-----	-----
Total Minimum Payments		132.89	477,471.35
Less Amount Representing Interest		0.88	52,080.48
		-----	-----
Present Value of Net Minimum Payments		132.01	425,390.87
		=====	=====

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 on 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, leaving \$1,108,600. Effective July 1, 1989, \$792,000 of contributed capital is to be transferred to the Print Communications Division pursuant to Minnesota Laws 1989, Chap. 335, Art. 1, Sec 15.

4. LOANS RECEIVABLE - OTHER FUNDS:

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

5. ADJUSTMENT TO RETAINED EARNINGS:

An adjustment of -\$79,537.27 was made to Retained Earnings for a negotiated decrease to a FY8 lease.

DEPARTMENT of Finance

STATE OF MINNESOTA

# Office Memorandum

DATE June 23, 1989

TO Jeff Zlonis, Deputy Commissioner  
Department of Administration

FROM Bruce Reddemann, Director  
Budget Operations and Support



PHONE 6-5188

SUBJECT Plant Management Rate Package F.Y. 1990

The following rental rates are approved for fiscal year 1990:

<u>Building</u>	<u>Current Rate</u>	<u>Approved Rate F.Y. 1990</u>
Administration Building	9.63	9.92
Capitol Building	10.17	10.46
Capitol Square Building	8.54	9.08
Centennial Building	8.94	9.01
Ford Building	10.55	10.44
Health Building	7.28	8.45
State Office Building	8.96	9.66
Transportation Building	8.81	8.29
Veterans Service Building	11.99	11.04
610 North Robert - Motor Pool	5.89	7.88
625 North Robert	9.00	12.31
635 North Robert - Plant Mgmt.	0.00	0.00
671 North Robert - to be remodeled	12.00	0.00
500-508 Rice Street	9.00	9.37
127 University Avenue	9.00	12.84
1246 University Avenue	8.09	7.48
Historical Society	8.01	8.38
Duluth Governmental Center	10.38	11.25
Storage-all buildings except 610 Robert	2.95	2.95

BOBN545t

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 FY1989 as of 8/31/89  
CASH BASIS

BALANCE FORWARD IN		784,376.79
PLUS: RECEIPTS		<u>861,986.58</u>
AVAILABLE		1,646,363.37
LESS: LIQUIDATIONS as of 8/31/89	541,525.24	
TRANSFER OUT - CENTENNIAL RAMP	<u>203,200.00</u>	<u>(744,725.24)</u>
BALANCE FORWARD OUT FY 1990		<u>(300,000.00)</u>
CASH BALANCE FY1989 as of 8/31/89		<u><u>\$601,638.13</u></u>

CERTIFIED ENCUMBRANCES - ESTIMATED OUTSTANDING OBLIGATIONS

DULUTH GOV'T CTR. RAMP - BOWMAN	837.17
TAX TO REVENUE	11,443.62
MISCELLANEOUS SUPPLIES	2,000.00
REPAIR - ASHBACH CONSTRUCTION	1,535.00
PURCHASED SERVICES - VERDE ASSOC. INC.	7,930.00
EQUIPMENT - KOLSTAD CO.	<u>1,248.35</u>
	<u><u>24,994.14</u></u>

NOTE: Cash balance \$601,638.13 less estimated obligations outstanding \$24,994.14 leaves additional balance fwd. FY90 \$576,643.99 thus total transferred forward of \$876,643.99.



## CAPITOL GROUP PARKING

## RECEIPTS DETAIL

FY 1989

19030:93 - 20

	TOTAL	MISC.	REVENUE	CODE
			300 METERS	400 CONTRACTS
JULY, 1989	72,597.67		9,256.67	63,341.00
AUGUST	72,455.81		8,948.04	63,507.77
SEPTEMBER	52,335.70		8,593.07	43,742.63
OCTOBER	58,335.82		9,220.89	49,114.93
NOVEMBER	69,473.84		7,307.82	62,166.02
DECEMBER	40,850.44	10.15	8,564.18	32,276.11
JANUARY, 1989	76,898.12		10,945.91	65,952.21
FEBRUARY	105,279.16	1,081.83	12,245.82	91,951.51
MARCH	54,003.71	59.12	10,803.36	43,141.23
APRIL	84,438.41	28.51	11,832.97	72,576.93
MAY	68,636.70		13,083.37	55,553.33
JUNE	59,867.79		7,002.25	52,865.54
JULY	24,401.86		3,411.25	20,990.61
AUGUST	<u>22,411.55</u>		<u>44.00</u>	<u>22,367.55</u>
	<u>861,986.58</u>	<u>1,179.61</u>	<u>121,259.60</u>	<u>739,547.37</u>

CAPITOL GROUP PARKING  
LIQUIDATIONS as of 8/31/89  
FY89 CASH BASIS

PAYROLL	204,174.51
RENTS	12,763.60
INSURANCE	436.62
REPAIRS	76,812.75
PRINTING	1,160.03
COMPUTER PROCESSING	37.15
PURCHASED SERVICES	9,745.08
PROFESSIONAL TECHNICAL SERVICES	37,720.00
BOWMAN - DULUTH RAMP	38,030.85
TELEPHONES	1,258.09
MOTOR POOL VEHICLES - GUARDS	16,155.07
TRAVEL	662.30
UTILITIES	3,030.57
PERMITS AND TRAINING	285.00
SUPPLIES	17,288.48
SALES TAX TO REVENUE	41,182.57
LEASE - PURCHASE	1,594.68
REFUNDS	835.54
INDIRECT COSTS STATE-WIDE	14,310.00
EQUIPMENT	<u>64,042.35</u>
 TOTAL LIQUIDATIONS as of 8/31/89	 <u><u>541,525.24</u></u>
 Transfer out #15 of 20 for Centennial Ramp	 <u><u>203,200.00</u></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 3, 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 3, 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  
PRINT COMMUNICATIONS DIVISION  
CENTRAL MAIL  
Comparative Statement of Financial Position  
As of 06/30/89

	FY9	FY8
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash in State Treasury	50,177.40	11,154.35
Invested Treasurer's Cash	122.36	218.26
Accounts Receivable	32,244.07	46,028.89
Inventory	835.51	1,219.75
Bond Issuance	626.64	909.46
Total Current Assets	84,005.98	59,530.71
<b>NON-CURRENT ASSETS</b>		
Equipment, Furniture & Fixtures	196,470.43	196,470.43
Accumulated Depreciation	(120,025.57)	(104,292.91)
Capital Lease	4,457.00	4,457.00
Accumulated Amortization	(4,457.00)	(4,457.00)
Total Non-Current Assets	76,444.86	92,177.52
<b>TOTAL ASSETS</b>	160,450.84	151,708.23
	=====	=====
<b>LIABILITIES &amp; FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable - Trade	708.60	3,925.56
Interest Payable	135.51	171.98
Salaries Payable	5,861.19	5,254.86
Accrued Compensated Absences	14,573.84	14,482.12
Revenue Bonds Payable	12,705.86	11,752.92
Total Current Liabilities	33,985.00	35,587.44
<b>NON-CURRENT LIABILITIES</b>		
Accrued Compensated Absences	2,679.54	2,284.04
Revenue Bonds Payable	13,341.58	26,047.44
Total Non-Current Liabilities	16,021.12	28,331.48
<b>Total Liabilities</b>	50,006.12	63,918.92
<b>FUND EQUITY</b>		
Retained Earnings	43,214.72	20,559.31
Contribution from the General Fund	67,230.00	67,230.00
Total Fund Equity	110,444.72	87,789.31
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	160,450.84	151,708.23
	=====	=====

STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
CENTRAL MAIL

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings  
For the period 07/01/88 Through 06/30/89

	FY9		FY8	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUES				
Sales	71,502.79	286,515.98	68,356.43	265,150.43
OPERATING EXPENSES				
Salaries and Benefits	49,015.03	198,849.60	52,753.28	205,146.28
Rent	3,058.89	12,235.56	3,058.89	12,235.89
Repairs	3,508.74	13,642.63	2,834.56	9,043.56
Insurance	152.52	152.52	0.00	59.00
Prof./Tech. Services	731.76	731.76	0.00	0.00
Purchased Services	47.72	356.23	481.76	481.76
Fees & Fixed Charges	63.47	323.78	0.00	66.00
Supplies	1,061.29	2,803.76	2,231.60	3,986.60
Depreciation	3,933.16	15,732.66	4,256.86	12,901.86
Interest	651.43	2,227.35	248.73	2,716.73
Indirect Cost	4,665.00	18,660.00	3,747.50	14,988.50
Bond Issuance	145.23	282.82	137.54	267.54
Total Operating Expenses	67,034.24	265,998.67	69,750.72	261,893.72
OPERATING INCOME (LOSS)	4,468.55	20,517.31	(1,394.29)	3,256.71
NON-OPERATING INCOME (LOSS)				
Interest Earned	473.53	2,138.10	701.60	3,109.60
NET INCOME (LOSS)	4,942.08	22,655.41	(692.69)	6,366.31
RETAINED EARNINGS, BEGINNING OF PERIOD	38,272.64	20,559.31	21,252.00	14,193.00
RETAINED EARNINGS, END OF PERIOD	43,214.72	43,214.72	20,559.31	20,559.31
	=====	=====	=====	=====

PRINT COMMUNICATIONS DIVISION  
CENTRAL MAIL  
Statement of Changes in Financial Position  
As of 06/30/89

	QUARTER	FY9 Y-T-D	QUARTER	FY8 Y-T-D
CASH PROVIDED				
From Operations:				
Net Income (Loss)	4,942.08	22,655.41	(692.69)	6,366.31
Items Added to (Deducted From) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	39.95	13,784.82	(20,942.89)	(23,162.89)
Inventory	185.38	384.24	149.25	901.25
Bond Issuance	145.23	282.82	137.54	267.54
Increase (Decrease) in Current Liabilities:				
Accounts Payable - Trade	(1,155.43)	(3,216.96)	(33,689.44)	6,689.56
- Indirect Costs	0.00	0.00	(3,747.00)	(3,747.00)
Salaries Payable	(5,027.22)	606.33	(3,853.14)	(5,383.14)
Accrued Compensated Absences	1,184.72	91.72	715.12	1,527.12
Due to Other Funds	0.00	0.00	0.00	(10,627.00)
Accrued Interest - Revenue Bonds	(380.42)	(36.47)	(859.02)	(116.02)
Revenue Bonds Payable	317.65	952.94	317.92	634.92
Depreciation	3,933.16	15,732.66	4,256.86	12,901.86
Losses (Gains) on Fixed Asset Sales	0.00	0.00	0.00	0.00
Accrued Compensated Absences Non-Current	44.10	395.50	152.04	518.04
Total Items Added (Deducted)	(712.88)	28,977.60	(57,362.76)	(19,595.76)
Total Cash Provided From Operations	4,229.20	51,633.01	(58,055.45)	(13,229.45)
OTHER CASH PROVIDED				
Proceeds from Sale of Fixed Assets	0.00	0.00	0.00	0.00
Expensing of Assets Under Cut-Off	0.00	0.00	360.85	360.85
Total Other Cash Provided	0.00	0.00	360.85	360.85
TOTAL CASH PROVIDED	4,229.20	51,633.01	(57,694.60)	(12,868.60)
CASH APPLIED				
Investments in Fixed Assets	0.00	0.00	721.23	38,046.23
Reduction of Indebtedness	6,352.93	12,705.86	6,035.56	11,752.56
TOTAL CASH APPLIED	6,352.93	12,705.86	6,756.79	49,798.79
NET INCREASE (DECREASE) IN CASH	(2,123.73)	38,927.15	(64,451.39)	(62,667.39)
CASH, BEGINNING OF PERIOD	52,423.49	11,372.61	75,824.00	74,040.00
CASH AND INVESTMENTS, June 30	50,299.76	50,299.76	11,372.61	11,372.61
	=====	=====	=====	=====

STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
CENTRAL MAIL  
FOOTNOTES TO FINANCIAL STATEMENT  
June 30, 1989

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 (SWA) 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 FY89 Central Mail neither acquired nor disposed of any assets.

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.




DEPARTMENT of Finance

STATE OF MINNESOTA

## Office Memorandum

DATE : June 7, 1989

TO : Jeff Zlonis, Deputy Commissioner  
Department of AdministrationFROM : Brian Roherty   
Assistant Commissioner

PHONE : 296-5904

SUBJECT : F.Y. 90 Rate Package Addressing and Inserting

The following rates are approved for fiscal year 1990:

<u>Addressing</u>	<u>Current Rate</u>	<u>Approved Rate for F.Y. 1990</u>
Regular Labels		
First 1000	\$25.00	\$26.30
Additional 100	2.15	2.30
Computer Labels		
First 1000	25.00	27.50
Additional 100	1.05	1.10
Cheshire Cards	.04	.04
Bulking	.02	.02
<u>Inserting</u>		
1 Insert		
First 1000	16.40	17.60
Additional 1000's	12.35	13.40
2 Inserts		
First 1000	19.80	21.30
Additional 1000's	13.30	14.30
3 Inserts		
First 1000	23.40	25.40
Additional 1000's	14.55	15.70
4 Inserts		
First 1000	27.00	29.30
Additional 1000's	15.45	16.70
5 Inserts		
First 1000	31.35	32.50
Additional 1000's	16.40	17.70
6 Inserts		
First 1000	33.70	36.10
Additional 1000's	17.60	19.00

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,

1989 1988

ASSETS

CURRENT ASSETS

Cash	(17,865)	22,501
Accounts Receivable	64,973	55,491
Due from Other Funds	14,028	0
	-----	-----
Total Current Assets	61,136	77,992

NON-CURRENT ASSETS

Fixed Assets	17,964	17,964
Less: Accumulated Depreciation	(9,399)	(6,363)
	-----	-----
Total Non-Current Assets	8,565	11,601

TOTAL ASSETS	69,701	89,593
	=====	=====

LIABILITIES & FUND EQUITY

CURRENT LIABILITIES

Accounts Payable	1,116	1,279
Salaries Payable	5,820	5,033
Due to the General Fund	0	0
Compensated Absences	11,101	10,612
Loans Payable	0	0
Due to Other Funds	0	3,302
	-----	-----
Total Current Liabilities	18,037	20,226

LONG-TERM LIABILITIES

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

Total Liabilities	18,037	20,226
-------------------	--------	--------

FUND EQUITY

Contributions from the General Fund	37,000	37,000
Retained Earnings	14,664	32,367
	-----	-----
Total Fund Equity	51,664	69,367

TOTAL LIABILITIES & FUND EQUITY	69,701	89,593
	=====	=====

STATE OF MINNESOTA  
CENTRAL MAINTENANCE

FINAL

STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

	FY89		FY88	
	QUARTER ENDED 6/30/89	Y-T-D	QUARTER ENDED 6/30/88	Y-T-D
OPERATING REVENUE				
Gross Sales	45,434	198,124	45,974	232,120
OPERATING EXPENSES				
Salaries & Benefits	37,020	113,319	34,337	144,934
Repairs	2,044	2,708	591	1,328
Purchased Services	26	58	0	0
Communications	217	1,159	121	673
Travel	2	893	1	837
Fees	0	0	0	123
Insurance	0	1,143	829	829
Supplies	5,708	32,526	6,230	38,042
Depreciation	759	3,036	477	1,908
Indirect Cost	5,498	21,991	4,504	18,017
Division Overhead	9,831	38,621	11,623	42,892
Printing	0	346	349	349
Rent	(104)	27	0	110
Total Operating Expense	61,001	215,827	59,062	250,042
OPERATING INCOME (LOSS)	(15,567)	(17,703)	(13,088)	(17,922)
NON-OPERATING INCOME (LOSS)				
Miscellaneous	0	0	0	0
NET INCOME (LOSS)	(15,567)	(17,703)	(13,088)	(17,922)
RETAINED EARNINGS, BEGINNING OF PERIOD	4,920	32,367	45,455	50,289
ADJUSTMENT TO RETAINED EARNINGS	25,311	0	0	0
RETAINED EARNINGS, END OF PERIOD	14,664	14,664	32,367	32,367

STATE OF MINNESOTA  
CENTRAL MAINTENANCE  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
FISCAL YEAR 89, 4TH QUARTER

FINAL

	4TH QTR	Y-T-D
CASH PROVIDED		
From Operations:		
Net Income (Loss)	(15,567)	(17,703)
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	(13,288)	(9,482)
Due From Other Funds	(14,028)	(14,028)
Inventories	0	0
Other Current Assets	0	0
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(3,847)	624
Accrued Compensated Absences	852	489
Payable to Other Funds	(7,589)	(3,302)
Deferred Revenue	0	0
Depreciation and Amortization	759	3,036
Cumulative Effect of Compensated Absences	0	0
Losses (Gains) on Fixed Asset Sales	0	0
Total Items Added (Deducted)	(37,141)	(22,663)
Total Cash Provided From Operations	(52,708)	(40,366)
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
Adjustment to Retained Earnings	25,311	0
Total Other Cash Provided	25,311	0
TOTAL CASH PROVIDED	(27,397)	(40,366)
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	(27,397)	(40,366)
CASH AND INVESTMENTS, BEGINNING OF PERIOD	9,532	22,501
CASH AND INVESTMENTS, YEAR-TO-DATE	(17,865)	(17,865)
	=====	=====

STATE OF MINNESOTA  
CENTRAL MAINTENANCE  
FOOTNOTES TO FINANCIAL STATEMENTS  
FY89

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 are \$21,991 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.

Note 5. ADJUSTMENT TO RETAINED EARNINGS:

Prior period adjustment to Retained Earnings for employee who was paid by COM Funds but should have been paid by Plant Management Internal Fund.

DEPARTMENT of Finance

STATE OF MINNESOTA

# Office Memorandum

DATE June 23, 1989

TO Jeff Zlonis, Deputy Commissioner  
Department of Administration

FROM Bruce J. Reddemann, Director  
Budget Operations and Support

*BJR*

PHONE 296-5188

SUBJECT F.Y. 1990 Rate Packages  
Central Operations and Maintenance Alpha

The following rates are approved for fiscal year 1990:

<u>Central Operations and Maintenance</u>	<u>Current Rate</u>	<u>Approved Rate F.Y. 1990</u>
Repair and other jobs - Straight Time	29.65	30.50
Premium Time	40.00	40.00
 <u>Alpha Activity</u>		
Cost per point	50.00	40.00

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, 1989

FINAL

	FY9	FY8
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	430,729	423,866
Accounts Receivable	388,446	498,511
Prepaid Insurance	979	1,370
Supplies Inventory	28,598	28,180
Due from Other Funds	51,976	6,499
Bond Issuance (MLP)	289,178	245,351
Less: Accumulated Amortization	(193,392)	(123,839)
Total Current Assets	996,514	1,079,938
<b>NON-CURRENT ASSETS</b>		
Vehicles	9,230,176	8,757,869
Less: Accumulated Depreciation	(4,296,620)	(3,638,377)
Shop & Office Equipment	110,950	98,495
Less: Accumulated Depreciation	(78,863)	(68,692)
Car Wash	29,405	29,405
Less: Accumulated Depreciation	(29,405)	(29,405)
Parking Lot	43,249	43,249
Less: Accumulated Depreciation	(21,669)	(19,526)
Total Non-Current Assets	4,987,223	5,173,018
<b>TOTAL ASSETS</b>	5,983,737	6,252,956
<b>LIABILITIES &amp; FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	103,077	108,005
Salaries Payable	22,718	11,292
Accrued Compensated Absences	23,762	16,645
Loans Payable to the General Fund	1,023,456	749,640
Revenue Bonds Payable (Master Lease Plan (MLP))	1,741,876	2,118,381
Accrued Interest MLP	19,046	26,810
Total Current Liabilities	2,933,935	3,030,773
<b>NON-CURRENT LIABILITIES</b>		
Loans Payable to the General Fund	95,106	289,889
Accrued Compensated Absences	7,422	11,502
Revenue Bonds Payable (MLP)	2,269,420	2,363,935
Total Non-Current Liabilities	2,371,948	2,665,326
Total Liabilities	5,305,883	5,696,099
<b>FUND EQUITY</b>		
Contributions from the General Fund	502,000	502,000
Retained Earnings	175,854	54,857
Total Fund Equity	677,854	556,857
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	5,983,737	6,252,956

STATE OF MINNESOTA  
CENTRAL MOTOR POOL FUND

FINAL

COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS  
For the Period July 1, 1988, through June 30, 1989

	-----FY9-----		-----FY8-----	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUES				
Vehicle Rental	845,619	3,563,089	934,631	3,530,963
Other Revenue	15,461	44,000	13,391	42,160
Total Operating Revenue	861,080	3,607,089	948,022	3,573,123
OPERATING EXPENSES				
Salaries & Benefits	142,738	498,283	109,423	466,508
Rent-Space	15,473	65,045	16,415	65,282
Repairs to Vehicles	19,930	75,123	10,884	63,322
Repairs-Other	3,755	6,773	639	7,753
Insurance for Vehicles	31,466	118,974	28,397	107,514
Printing	560	2,732	396	4,207
Data Processing	5,203	24,050	6,707	32,969
Purchased Services	8,210	13,351	2,054	7,343
Communications	1,584	8,125	1,380	5,612
Travel, Fees, & Misc. Expenses	3,349	9,583	14,522	17,453
Parts & Tires for Vehicles	42,287	141,949	38,546	115,279
Fuel & Oil for Vehicles	192,237	731,619	175,964	652,806
Shop, Office & General Supplies	16,175	46,850	7,241	23,080
Bond Issuance Costs (MLP)	19,617	69,553	13,284	57,867
SWA Indirect Cost	38,792	155,163	41,554	166,222
Depreciation, Vehicles & Equipment	434,074	1,608,605	419,626	1,516,249
Interest Expense	68,328	243,890	46,856	231,837
Total Operating Expenses	1,043,778	3,819,668	933,888	3,541,304
OPERATING INCOME (LOSS)	(182,698)	(212,579)	14,134	31,821
NON-OPERATING REVENUES (EXPENSES)				
Interest Revenue (MLP)	81,887	303,522	47,322	205,339
Gain (Loss) on Sale of Fixed Assets	(3,345)	30,054	16,115	89,110
NET INCOME (LOSS)	(104,156)	120,997	77,571	326,270
RETAINED EARNINGS, BEGINNING OF PERIOD	280,010	64,043	(22,714)	(271,413)
Adjustment	0	(9,186)		
RETAINED EARNINGS, END OF PERIOD	175,854	175,854	54,857	54,857

## STATE OF MINNESOTA

FINAL

## CENTRAL MOTOR POOL FUND

## COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Period July 1, 1988, through June 30, 1989

	-----FY9-----		-----FY8-----	
	QUARTER	Y-T-D	QUARTER	Y-T-D
CASH PROVIDED				
From Operations:				
Net Income (Loss)	(104,156)	120,997	77,571	326,270
Addition to (Deduction from) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	65,959	110,065	(32,034)	(52,120)
Prepaid Expenses	27,551	391	36,907	(1,370)
Supplies	508	(418)	5,939	(1,870)
Due from Other Funds	(44,521)	(45,477)	(2,816)	(6,499)
Bond Issuance (MLP)	3,943	25,726	(28,436)	(38,916)
Increase (Decrease) in Current Liabilities:				
Accounts Payable	(11,091)	(4,928)	41,978	50,824
Salaries Payable	(3,077)	11,426	(8,266)	(15,512)
Due to Other Funds	(2,257)	0	0	(91,502)
Accrued Interest - MLP	(48,834)	(7,764)	(54,922)	10,443
Accrued Compensated Absences	639	7,117	(4,352)	(6,667)
Depreciation	434,074	1,608,605	419,626	1,516,249
Loss (Gain) on Fixed Asset Sales	3,345	(30,054)	(16,115)	(89,110)
Accrued Compensated Absences L-T	(497)	(4,080)	553	1,005
Other	0	2,772	0	(21,199)
Net Items Added (Deducted)	425,742	1,673,381	358,062	1,253,756
Total Cash Provided From Operations	321,586	1,794,378	435,633	1,580,000
OTHER CASH PROVIDED				
Proceeds From Sales of Fixed Assets	178,839	470,216	96,676	541,609
Proceeds from Bond Sales (MLP)	631,626	1,632,260	1,580,441	3,475,244
Advance from the General Fund	950,000	1,545,000	506,000	956,000
Total Other Cash Provided	1,760,465	3,647,476	2,183,117	4,972,853
TOTAL CASH PROVIDED	2,082,051	5,441,854	2,618,750	6,552,879
CASH APPLIED				
Investment in Fixed Assets	734,118	1,800,283	1,631,052	3,484,412
Reduction of General Fund Loans	81,323	1,465,967	8,428	795,385
Reduction of Revenue Bonds Payable (MLP)	1,034,412	2,168,741	919,432	1,989,355
TOTAL CASH APPLIED	1,849,853	5,434,991	2,558,912	6,269,152
NET INCREASE (DECREASE) IN CASH & INVESTMENTS	232,198	6,863	59,838	283,727
CASH & INVESTMENTS, BEGINNING OF PERIOD	198,531	423,866	364,028	140,139
CASH & INVESTMENTS, END OF PERIOD	430,729	430,729	423,866	423,866

STATE OF MINNESOTA  
CENTRAL MOTOR POOL FUND  
FOOTNOTES TO FINANCIAL STATEMENTS

FINAL

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 \$252,000.00. Retained Earnings equal to the book value on hand at June 30, 1979, were recorded on the balance sheet as due to the General Fund as if the Fixed Assets had been obtained under advances authorized by M.S. 16A.126. As these assets are depreciated, the "advance" is paid off using cash generated from depreciation.

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 \$250,000.00.

3. The cash balance includes interest earned from the master lease program (MLP) and transferred into the account after the end of the period.
4. Accounts Receivable includes anticipated refunds associated with federal excise tax on fuel, pursuant to the Tax Reform Act of 1986.
5. Adjustment to retained earnings is to incorporate audit adjustments and synchronize beginning retained earnings with the year end retained earnings, as shown in Minnesota's Comprehensive Annual Financial Report of June 30, 1988.
6. Fixed Assets:

Deletions -	A/D	COSTS
- Shop & Office Assets written off	2,111	4,883 (Valued less than \$500.00)
- Typewriters (2)	1,218	1,590 (Disposed)
- Vehicles sold (171)	934,719	1,309,048
Additions - Computer & Printer System		6,471
- Shop		12,457
- Vehicles (new)		1,743,369
- Vehicles (used)		37,986

7. Due From Other Funds is for retired vehicles.
8. Other Revenue includes Foster Travel Service earnings \$43,884.20.

FY90

Comparison and Rate Structure

	<u>FY85</u>	<u>FY86</u>	<u>FY87</u>	<u>FY88</u>	<u>FY89</u>	<u>FY90</u>
SUBCOMPACT						
Fixed	\$132.00	\$128.00	\$165.00	\$179.00	\$179.00	\$145.00
Variable	7.0	7.0	8.0	8.0	8.5	5.5
COMPACT						
Fixed	145.00	145.00	175.00	181.00	181.00	185.00
Variable	9.0	9.0	9.0	9.0	8.5	8.0
INTERMEDIATE						
Fixed	150.00	160.00	191.00	205.00	205.00	210.00
Variable	11.0	11.5	11.5	11.5	11.0	11.5
STATION WAGON						
Fixed	154.00	169.00	200.00	210.00	215.00	225.00
Variable	11.0	11.5	12.0	11.5	11.5	11.5
VANS						
Fixed	160.00	175.00	225.00	200.00	215.00	225.00
Variable	13.0	13.0	13.5	13.0	14.5	11.0
PASSENGER VAN						
Fixed	150.00	153.00	300.00	285.00	285.00	250.00
Variable	12.0	13.0	14.5	12.0	14.0	9.0
PICK UP						
Fixed	224.00	204.00	234.00	245.00	245.00	245.00
Variable	12.0	12.0	12.0	12.0	10.0	8.5
CARRYALL						
Fixed	210.00	220.00	255.00	265.00	265.00	285.00
Variable	12.5	12.5	12.5	13.5	12.5	13.0
SHOP	24.00	24.00	24.00	24.00	24.00	24.00
CAR WASH	2.00	2.00	2.00	2.00	2.00	2.00
PARTS-MARKUP	18%	18%	18%	18%	18%	18%

Compact

Hertz

Monthly Rate\* \$555.00

Avis

Monthly Rate\* \$585.00

Budget

Monthly Rate\* \$580.00

GSA

	\$129.00 p/month
1200 miles x 11.0 cents**	<u>132.00</u>
	\$261.00

TMO

	\$185.00 p/month
1200 miles x 8.0 cents	<u>96.00</u>
	\$281.00

\* THESE RATES DO NOT INCLUDE FUEL AND OIL.

\*\* Renting Agencies pay all accident damage. Depreciation schedule is 75% of 72 months.

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 23.0%.

STATE OF MINNESOTA  
CENTRAL STORES  
COMPARATIVE STATEMENT OF FINANCIAL POSITION  
As of June 30, 1989

FINAL

	FY9	FY8
ASSETS		
CURRENT ASSETS		
Cash	268,732	282,732
Accounts Receivable	268,475	189,140
Inventories	565,967	562,942
Total Current Assets	1,103,174	1,034,814
NON-CURRENT ASSETS		
Fixed Assets	52,741	56,518
Less: Accumulated Depreciation	(35,389)	(35,159)
Building Improvement	91,306	91,306
Less: Accumulated Amortization	(56,510)	(52,252)
Land Improvement	8,055	8,055
Total Non-Current Assets	60,203	68,468
TOTAL ASSETS	1,163,377	1,103,282
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	204,816	248,759
Salaries Payable	20,166	23,992
Accrued Compensated Absences	23,503	22,990
Credit Memos Outstanding	4,564	6,900
Total Current Liabilities	253,049	302,641
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	5,476	7,583
Total Non-Current Liabilities	5,476	7,583
Total Liabilities	258,525	310,224
FUND EQUITY		
Contributions from Gen. Fund	691,000	691,000
Retained Earnings	213,852	102,058
Total Fund Equity	904,852	793,058
TOTAL LIABILITIES & FUND EQUITY	1,163,377	1,103,282



## STATE OF MINNESOTA

FINAL

## CENTRAL STORES

## COMPARATIVE STATEMENT OF REVENUES, EXPENSES, &amp; CHANGES IN RETAINED EARNINGS

For the Period July 1, 1988, through June 30, 1989

	-----FY9-----		-----FY8-----	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUE				
Gross Sales - Stores for Resale	1,091,277	4,397,443	916,171	3,623,239
Less: Returns	(6,974)	(26,270)	(11,482)	(27,295)
Net Sales	1,084,303	4,371,173	904,689	3,596,194
Less: Cost of Goods Sold	888,854	3,517,908	679,803	2,819,638
Gross Margin	195,449	853,265	224,886	776,556
OPERATING EXPENSES				
Salaries & Benefits	113,980	397,548	102,797	365,954
Rent	11,547	44,512	10,797	43,727
Repairs	1,390	9,384	113	2,403
Printing	409	1,963	797	2,867
Data Processing	(65)	42	0	286
Purchased Services	12,942	49,924	11,952	44,922
Communications	1,072	4,106	1,100	1,938
Travel & Fees	278	622	0	1,837
Freight	24,949	102,969	24,065	97,225
Supplies & Materials & Misc.	3,324	10,410	19,176	23,821
SWA Indirect Cost	28,065	112,253	30,430	121,723
Depreciation & Amortization	1,935	7,738	2,218	8,086
Total Operating Expenses	199,826	741,471	203,445	714,7
OPERATING INCOME (LOSS)	(4,377)	111,794	21,441	61,767
NET INCOME (LOSS)	(4,377)	111,794	21,441	61,767
RETAINED EARNINGS, BEGINNING OF PERIOD	218,229	102,058	80,617	40,291
RETAINED EARNINGS, END OF PERIOD	213,852	213,852	102,058	102,058

STATE OF MINNESOTA  
CENTRAL STORES  
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION  
For the Period July 1, 1988, through June 30, 1989

FINAL

	-----FY9-----		-----FY8-----	
	QUARTER	Y-T-D	QUARTER	Y-T-D
CASH PROVIDED				
From Operations:				
Net Income (Loss)	(4,377)	111,794	21,441	61,767
Add to (Deduct from) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	27,394	(79,335)	(20,513)	(105,354)
Inventories	(69,404)	(3,025)	(109,531)	(122,613)
Inc (Dec) in Current Liabilities				
Accounts Payable	61,117	(43,943)	86,118	143,855
Salaries Payable	(9)	(3,826)	8,142	4,129
Accrued Compensated Absences	(2,910)	513	(1,785)	1,298
Credit Memos	294	(2,336)	4,031	5,062
Due to Other Funds	0	0	0	(35,214)
Depreciation and Amortization	1,935	7,738	2,218	8,086
Accrued Compensated Absences L-T	29	(2,107)	(1,152)	(1,371)
Other	527	527	0	0
Net Items Added (Deducted)	18,973	(125,794)	(32,472)	(102,122)
Total Cash Provided From Operations	14,596	(14,000)	(11,031)	(40,355)
TOTAL CASH PROVIDED	14,596	(14,000)	(11,031)	(40,355)
CASH APPLIED				
Investments in Fixed Assets	0	0	11,024	11,024
TOTAL CASH APPLIED	0	0	11,024	11,024
NET INCREASE (DECREASE) IN CASH & INVESTMENTS	14,596	(14,000)	(22,055)	(51,379)
CASH & INVESTMENTS, BEGINNING OF PERIOD	254,136	282,732	304,787	334,111
CASH & INVESTMENTS, END OF PERIOD	268,732	268,732	282,732	282,732
	=====	=====	=====	=====

1. Summary of Significant Accounting Policies:

Central Stores utilizes full accrual accounting. Bills for services are reported with the point of services 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 depreciated on 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	496,563	562,942
Purchases	958,258	3,520,933
Goods Available for Sale	1,454,821	4,083,875
Less: Ending Inventory	565,967	565,967
Cost of Goods Sold	888,854	3,517,908

4. Fixed Assets:

Additions - Shop Equipment 11,024

Fixed Assets Expensed - Assets of less than \$500 were expensed/written off.

Cost 3,777  
Accumulated Depreciation 3,250

5. Salary expense includes \$129,289 Overhead; (persons not working at Central Stores).

6. Markup rate for sales during FY89 was 25%, except for paper made from recycled paper which was marked up 7.5% - cost: \$44,286; sales: \$47,641; loss (forgone revenue) \$7,717. This loss occurred in June.


DEPARTMENT of Finance

STATE OF MINNESOTA

# Office Memorandum

DATE : September 6, 1989

TO : Jeff Zlonis, Deputy Commissioner  
Department of Administration

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

PHONE : 296-5188

SUBJECT : Central Stores F.Y. 1990 Rate Package

A mark-up rate of 23% is approved to become effective September 6, 1989 for this activity. This represents a reduction from the mark-up rate of 25% for fiscal year 1989.

cc: John Haggerty  
Jon Schaefer  
Mike Rajacich  
Karen Carpenter  
Don Klein  
Brian Roherty  
Bart Nelson

BOBN568t

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, 1989

Revised 11/16/89

1989  
(FY9)

1988  
(FY8)

ASSETS

CURRENT ASSETS

Cash	6,354,160.53	4,862,553.39
Accounts Receivable - Trade (Note 1)	3,644,071.50	3,026,331.04
Total Current Assets	9,998,232.03	7,888,884.43

NON-CURRENT ASSETS

Fixed Assets (Note 1)	30,581,031.11	21,686,152.45
Less: Accumulated Depreciation	(13,220,706.35)	(8,853,550.76)
Capital Leases (Note 2)	3,692,418.35	3,692,418.35
Less: Accumulated Amortization	(3,692,418.35)	(3,281,891.41)
Leasehold Improvement	657,186.22	657,186.22
Less: Accumulated Amortization	(298,763.93)	(167,326.69)
Deferred Costs (Bond Issuance)	154,845.32	135,999.76

Total Non-Current Assets	17,873,592.37	13,868,987.92
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TOTAL ASSETS	27,871,824.40	21,757,872.35
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LIABILITIES & FUND EQUITY

CURRENT LIABILITIES

Accounts Payable	1,642,765.28	490,989.68
Contracts Payable: (Note 2)		
Capital Leases	0.00	0.00
Installment Purchases	3,172,570.21	2,034,150.55
Revenue Bonds (M/L)	1,502,811.82	1,329,457.95
Loans Payable (Note 3)	0.00	0.00
Salaries Payable	347,408.81	236,094.24
Compensated Absences Payable	626,831.59	562,222.33
Accrued Interest	25,248.95	22,981.52
Total Current Liabilities	7,317,636.66	4,675,896.27

LONG-TERM LIABILITIES

Contracts Payable: (Note 2)		
Capital Leases	0.00	0.00
Installment Purchases	7,350,364.10	6,802,461.27
Revenue Bonds (M/L)	3,868,180.97	3,267,097.54
Loans Payable (Note 3)	0.00	0.00
Compensated Absences Payable	301,607.42	256,418.59
Total Long-Term Liabilities	11,520,152.49	10,325,977.40

Total Liabilities	18,837,789.15	15,001,873.67
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FUND EQUITY

Contributions from the General Fund	3,356,000.00	3,356,000.00
Retained Earnings	5,678,035.25	3,399,998.68
Total Fund Equity	9,034,035.25	6,755,998.68

TOTAL LIABILITIES AND FUND EQUITY	27,871,824.40	21,757,872.35
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STATE OF MINNESOTA  
 COMPUTER SERVICES - INTERNAL SERVICE FUND  
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS  
 FOR THE YEAR ENDED JUNE 30 Revised 11/16/89

	1989 (FY9)	1988 (FY8)
OPERATING REVENUE		
Billings for Computer Services (Note 1)	26,857,224.65	24,429,772.70
Other Revenue	447.95	6,299.02
Total Operating Revenue	26,857,672.60	24,436,071.72
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	8,993,722.44	8,398,107.54
Rent - Data Processing Equipment (Note 2)	167,683.01	558,676.06
Rent - Floor Space	433,515.36	403,908.93
Other Rent	20,279.21	6,094.70
Data Processing	4,756,917.42	2,084,496.15
Depreciation (Notes 1 & 2)	4,528,680.12	2,580,394.26
Amortization (Note 2)	541,964.18	1,731,513.71
Maintenance Contracts & Repairs	788,662.07	1,011,021.35
Printing	30,961.73	14,731.52
Microfilming	209,991.76	187,560.66
Consultants	172,300.00	0.00
Professional & Technical Services	901,197.89	188,105.35
Purchased Services	141,394.68	64,791.91
Communications	282,230.32	205,477.02
Travel	122,279.85	52,717.54
Utilities	206,119.20	167,712.26
Materials & Supplies	1,152,202.05	592,900.92
Interest (Note 2)	894,831.76	640,563.25
General	48,294.56	21,788.75
Indirect Costs	554,076.00	483,583.00
Amortization of Deferred Costs (Bond Issuance)	44,724.74	76,152.78
Other	2,004.20	7,175.63
Total Operating Expense	24,994,032.55	19,477,473.29
OPERATING INCOME (LOSS)	1,863,640.05	4,958,598.43
NON-OPERATING REVENUE (EXPENSES)		
Interest Revenue	433,981.45	129,851.84
Gain (Loss) on Fixed Assets	(19,584.93)	(150,480.93)
Total Non-Operating Revenue (Expenses)	414,396.52	(20,629.09)
NET INCOME (LOSS)	2,278,036.57	4,937,969.34
Retained Earnings - Beginning of Period	3,399,998.68	(1,537,970.66)
Retained Earnings - End of Period (Note 1)	5,678,035.25	3,399,998.68
	=====	=====

STATE OF MINNESOTA  
 COMPUTER SERVICES - INTERNAL SERVICE FUND  
 STATEMENT OF CHANGES IN FINANCIAL POSITION  
 FOR THE YEAR ENDED JUNE 30 Revised 11/16/89

	1989 (FY9)	1988 (FY8)
<b>CASH PROVIDED</b>		
From Operations:		
Net Income (Loss)	2,278,036.57	4,937,969.34
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	(631,593.23)	(392,904.34)
Increase (Decrease) in Current Liabilities:		
Accounts Payable	1,151,775.60	122,693.36
Salaries Payable	111,314.57	(219,694.40)
Accrued Compensated Absences	64,609.26	31,641.79
Loans Payable to Other Funds	0.00	(232,724.60)
Contracts Payable	1,311,773.53	(379,451.29)
Accrued Interest	2,267.43	(7,963.51)
Depreciation and Amortization	5,070,644.30	4,311,907.97
Amortization of Deferred Costs (Bond Issuance)	44,724.74	76,152.78
Cumulative Effect of Compensated Absences	45,188.83	39,608.60
Losses (Gains) on Fixed Asset Sales	19,584.93	150,480.93
Write-Off of Fixed Assets between \$300 and \$500	44,812.84	0.00
Total Items Added (Deducted)	7,235,102.80	3,499,747.29
Total Cash Provided From Operations	9,513,139.37	8,437,716.63
<b>OTHER CASH PROVIDED:</b>		
Additional General Fund Contribution	0.00	0.00
Proceeds From Sales of Fixed Assets	0.00	1,116,407.72
Increase in Loans Payable	0.00	0.00
Increase in Revenue Bonds Payable (M/L)	2,376,841.10	2,906,771.48
Increase in Contracts Payable - Inst. Purchases	4,118,717.98	8,301,586.10
Total Other Cash Provided	6,495,559.08	12,324,765.30
<b>TOTAL CASH PROVIDED</b>	16,008,698.45	20,762,481.93
<b>CASH APPLIED:</b>		
Deferred Costs	63,570.30	80,794.18
Investments in Fixed Assets	9,106,948.19	11,395,929.67
Investments in Leasehold Improvements	0.00	68,636.09
Reduction of Indebtedness (Long-term)	5,346,572.82	5,509,543.84
Investments in Capital Leases	0.00	0.00
<b>TOTAL CASH APPLIED</b>	14,517,091.31	17,054,903.78
<b>NET INCREASE (DECREASE) IN CASH AND INVESTMENTS</b>	1,491,607.14	3,707,578.15
<b>CASH AND INVESTMENTS, BEGINNING OF PERIOD</b>	4,862,553.39	1,154,975.24
<b>CASH AND INVESTMENTS, END OF PERIOD</b>	6,354,160.53	4,862,553.39



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 \$3,644,071.50 includes the entire billing of \$2,852,156.91 for June, 1989. The Accounts Receivable Trade total also includes a credit of \$333,463.45, issued to the Department of Employee Relations on the July 1989 billing, pertaining to Fiscal Year 1989 charges. No allowance is being made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting System (SWA). Also, the Departments of Finance and Administration allocate indirect costs for general fund services to InterTech pursuant to M.S. 16A.127. Those costs were \$554,076.00 for the Fiscal Year 1989.

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. Due to a change in the reporting of Fixed Assets from \$300 to \$500, there was a reduction in the Fixed Asset account for those equipment purchases prior to July 1, 1988 that fell between this range. Fixed Assets were reduced by \$134,664.93, less Accumulated Depreciation of \$89,852.09, leaving \$44,812.84 to include as a Supplies Expense. Fixed Asset and Depreciation figures used for this Financial Statement were provided by InterTech.

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. This contract was terminated in October, 1988.

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 period. In April, 1986, the CPU was refinanced under Master Lease for two and one-half years.

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 beginning in August, 1988.

## Office Memorandum

DATE : September 7, 1989

TO : Jeff Zlonis, Deputy Commissioner  
Department of AdministrationFROM : Bruce J. Reddemann, Director  
Budget Operations and Support

BJR

PHONE : 296-5188

SUBJECT : F.Y. 1990 Computer Fund Rates

The following rates are approved for fiscal year 1990 effective July 1, 1989:

Processing Services

<u>Major Processing Services Rates</u>	<u>Current Rate</u>	<u>Approved Rate F.Y. 1990</u>
Operations Services		
CPU - Seconds	.3200	.2590
Disk Access - 1,000 reads/writes	.2500	.1212
Tape Access - 1,000 reads/writes	.1700	.0415
Tape Mount - Reels	1.0000	1.5000
Lines printed - 1,000 Lines	1.1200	.6943
RJE Remote Cards Reel - 1,000 Cards	2.1500	2.1500
RJE Print - 1,000 Lines	.8100	.5021
Disk Storage - M byte per day	.1400	.0998
Tape Storage - Reel per month	1.6000	1.8000
Tape Degaussing - Reels	2.000	2.000

## Network Services

CICS	Transactions		
Small		.0454	.0450
Medium		.0454	.0600
Large		.0454	.0728
Extra Large		.0454	1.0029
Development		.0454	.0600
CJIS		.0227	.0345
TP-EXEC		.0454	.0600
DID - Terminal/Printers per mont		39.5800	30.7200
TSO Connect - Hours		2.3200	2.3200
Low Speed Computer Link - Subscription		70.0000	70.0000

Transactions	Current Rate	Approved Rate F.Y. 1990
High Speed Computer Link - Subscription	225.0000	225.0000
Welfare Line Charges (Various by county Actual cost +2.590 Adm. Cost)	100.00%	100.00%
Front End Transactions	.0311	.0065

The following rates are approved for fiscal year 1990 effective July 1, 1989:

Other Processing Services Rates

Miscellaneous and Other (Actual cost +2.5% Adm. Cost)	100.00%	100.00%
Statewide Licensing - Transactions	.0390	.0390
Microfilm Outside Vendor - Fiche	.8900	.8900
Technical Support - Hours	40.0000	40.0000
Passthrough (Actual Cost + 2.5% Adm. Cost)	100.00%	100.00%

The following rates are approved for fiscal year 1990 effective  
September 1, 1989:

Products and Services

Systems Analyst - Hours	40.0000	38.0000
Small Agency Analyst - Hours	35.0000	48.2900
Other Personnel - Hours	20.0000	20.0000
Data Entry Pool		
Entry/Verification - 1,000 Keystrokes	21.0000	22.0400
Typing/Clerical - Hours	21.0000	22.0400
Training Classes (Actual Cost + % Adm. Cost)	100.00%	100.00%

The following rates are approved for fiscal year 1990 effective  
September 1, 1989:

Business Technologies

E-Mail - Subscriptions	25.0000	25.0000
V-Mail - Subscriptions	15.0000	15.0000

BOBN569T

STATE OF MINNESOTA

COMPUTER SERVICES

DETAIL ALLOCATION-COMPUTER SERVICES INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	25,606	0.10%	457
PROPERTY MANAGEMENT	5,074	0.02%	91
INTERTECHNOLOGIES GROUP	29,408	0.11%	525
INFORMATION POLICY OFFICE	8,130	0.03%	145
OPERATIONS MANAGEMENT	1,429	0.01%	26
MATERIALS MGMT	362,905	1.41%	6,480
BUILDING CODE & CONST COORD	400	0.00%	7
BUILDING FUND	0	0.00%	0
PLANT MGMT	1,512	0.01%	27
STATE REGISTER & DOCUMENTS	44,223	0.17%	790
MICROGRAPHICS	1,531	0.01%	27
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	26,643	0.10%	476
MOTOR POOL	23,960	0.09%	428
STATE PRINTER	858	0.00%	15
CENTRAL STORES	42	0.00%	1
FEDERAL SURPLUS	268	0.00%	5
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	100	0.00%	2
COMPUTER SERVICES	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	2,757	0.01%	49
PROC SUR-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	354	0.00%	6
IISAC	0	0.00%	0
911 EMERGENCY	685	0.00%	12
RISK MGMT	1,033	0.00%	18
VOLUNTEER SERVICES	12,703	0.05%	227
OTHER	129	0.00%	2
AGRICULTURE	24,771	0.10%	442
ANIMAL HEALTH BD	12,625	0.05%	225
ARTS BOARD	134	0.00%	2
ATTORNEY GENERAL	15,236	0.06%	272
AUDITOR	618	0.00%	11
COMMERCE	48,312	0.19%	863
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	11,922	0.05%	213
CORRECTIONS	140,263	0.54%	2,504
DISABILITY COUNCIL	615	0.00%	11
EDUCATION-CENTRAL OFFICE	115,258	0.45%	2,058
EDUCATION-FARIBAULT SCHOOLS	1,307	0.01%	23
EDUCATION-VO-TECH	12,735	0.05%	227
EMPLOYEE RELATIONS	710,884	2.75%	12,693
FINANCE	1,852,093	7.18%	33,069
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	2,932	0.01%	52
GREATER MN CORP	0	0.00%	0
HEALTH	55,597	0.22%	993
HEALTH LIC BDS			
MEDICAL EXAMINERS	139,154	0.54%	2,485
NURSING	31,720	0.12%	566
PHARMACY	3,807	0.01%	68
DENTISTRY	16,000	0.06%	286
CHIROPRACTORS	1,267	0.00%	23
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	3	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	1,263	0.00%	23
SOCIAL WRK LIC BD	443	0.00%	8
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	443	0.00%	8
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1,785	0.01%	32

STATE OF MINNESOTA

COMPUTER SERVICES

DETAIL ALLOCATION-COMPUTER SERVICES INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	650	0.00%	12
HIGHER ED COORD BD	6,575	0.03%	117
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	16,346	0.06%	292
HUMAN RIGHTS	10,411	0.04%	186
HUMAN SERVICES-CENTRAL OFFICE	8,334,730	32.29%	148,814
HUMAN SERVICES-INSTITUTIONS	8,539	0.03%	152
INDIAN AFFAIRS	50	0.00%	1
INVESTMENT BOARD	300	0.00%	5
IRON RANGE RESOURCES	1,121	0.00%	20
JOBS & TRAINING	677,750	2.63%	12,101
LABOR & INDUSTRY	24,199	0.09%	432
LEGISLATIVE AUDIT	65,402	0.25%	1,168
MEDIATION SVCS	63,125	0.24%	1,127
MILITARY AFFAIRS	5,234	0.02%	93
NATURAL RESOURCES	417,635	1.62%	7,457
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	64	0.00%	1
ELECTRICITY	29,579	0.11%	528
ARCHITECTS & ENG	6,657	0.03%	119
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4,963	0.02%	89
PEACE OFFICERS	64	0.00%	1
PARI-MUTUEL RACING	13,462	0.05%	240
PLANNING	7,809	0.03%	139
POLLUTION CONTROL	13,437	0.05%	240
PUB EMP RET ASSN	1,495	0.01%	27
PUBLIC SAFETY	4,206,618	16.30%	75,108
PUBLIC SERVICE	9,551	0.04%	171
PUBLIC UTIL COMM	837	0.00%	15
REVENUE	6,083,873	23.57%	108,626
SECRETARY OF STATE	68,834	0.27%	1,229
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	199,838	0.77%	3,568
STATE UNIV SYSTEM	16,749	0.06%	299
TEACHERS RETIREMENT	50,444	0.20%	901
TRADE & ECON DEV	17,827	0.07%	318
TRANSPORTATION	1,626,715	6.30%	29,045
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	16	0.00%	0
VETERANS AFFAIRS	1,303	0.01%	23
WASTE MGMT BOARD	592	0.00%	11
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	622	0.00%	11
OTHER	66,730	0.26%	1,191
TOTAL	25,811,083	100.00%	460,850

ALLOCATION BASIS:  
SOURCE:

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  
 PRINT COMMUNICATIONS DIVISION  
 ELECTRONIC EQUIPMENT RENTAL  
 STATEMENT OF FINANCIAL POSITION (Note 1)

FINAL

June 30,

ASSETS	1989	1988
<b>CURRENT ASSETS</b>		
Cash	104,922.58	290,568.40
Accounts Receivable	123,547.18	114,801.92
Due from Vendor (Note 2)	3,200.00	3,200.00
	-----	-----
Total Current Assets	231,669.76	408,570.32
<b>NON-CURRENT ASSETS (Note 4)</b>		
Accounts Receivable (Note 6)	6,308.92	12,271.94
Equipment, Furniture & Fixtures	571,066.55	402,570.58
Less: Accumulated Depreciation	(243,943.00)	(193,450.40)
Building Improvement	5,140.00	5,140.00
Less: Accumulated Depreciation	(5,140.00)	(4,112.00)
	-----	-----
Total Non-Current Assets	333,432.47	222,420.12
	-----	-----
<b>TOTAL ASSETS</b>	565,102.23	630,990.44
	=====	=====
<b>LIABILITIES &amp; FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Salaries Payable	2,034.67	2,460.40
Accounts Payable - Trade	59,725.88	64,197.67
- Indirect Costs	0.00	0.00
Accrued Compensated Absences	9,368.97	7,175.45
Interest Payable	1,331.43	3,837.42
Contracts Payable (Note 5)	99,724.26	98,840.71
	-----	-----
Total Current Liabilities	172,185.21	176,511.65
<b>LONG-TERM LIABILITIES</b>		
Accrued Compensated Absences	3,326.02	2,624.21
Contracts Payable (Note 5)	99,990.45	192,345.70
	-----	-----
Total Long-Term Liabilities	103,316.47	194,969.91
	-----	-----
<b>TOTAL LIABILITIES</b>	275,501.68	371,481.56
<b>FUND EQUITY</b>		
Contribution from the General Fund (Note 7)	134,000.00	134,000.00
Retained Earnings	155,627.55	125,508.88
	-----	-----
Total Fund Equity	289,627.55	259,508.88
	-----	-----
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	565,129.23	630,990.44
	=====	=====

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

FINAL

	FY89		FY88	
	QUARTER ENDED 06/30/89	Y-T-D	QUARTER ENDED 06/30/88	Y-T-D
OPERATING REVENUE				
Sales	111,950.92	419,292.79	50,351.37	235,243.20
OPERATING EXPENSES				
Salaries & Benefits	19,399.49	71,298.50	19,742.70	77,012.84
Rent	1,422.57	5,690.28	1,422.57	5,690.28
Repairs & Maintenance	13,282.26	61,505.59	(5,862.76)	18,986.76
Printing	1,038.38	2,349.42	318.00	1,176.55
Purchased & Professional Services	1,361.12	3,042.01	0.00	37.50
Data Processing	0.00	0.00	0.00	493.59
Communications	87.86	860.14	169.73	473.44
Travel	132.00	156.00	220.00	256.00
Conference Fees	0.00	290.00	0.00	0.00
Supplies & Parts	27,619.75	120,811.34	15,215.93	81,535.39
Interest	4,140.38	19,128.03	12,284.47	16,930.38
Depreciation	25,766.06	87,667.83	12,995.70	53,579.20
Indirect Costs (Note 3)	12,437.25	49,749.00	3,609.00	14,436.00
Total Operating Expense	106,687.12	422,548.14	60,115.34	270,607.93
OPERATING INCOME (LOSS)	5,263.80	(3,255.35)	(9,763.97)	(35,364.7
NON-OPERATING INCOME				
Rebates	0.00	0.00	0.00	0.00
Gain (Loss) on Sale of Fixed Assets	6,553.10	33,374.02	23,184.89	67,079.94
Total Non-Operating Income	6,553.10	33,374.02	23,184.89	67,079.94
NET INCOME	11,816.90	30,118.67	13,420.92	31,715.21
Retained Earnings, Beginning of Period	143,810.65	125,508.88	112,087.96	93,793.67
Retained Earnings, End of Period	155,627.55	155,627.55	125,508.88	125,508.88
	=====	=====	=====	=====



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

FINAL

	FY89		FY88	
	QUARTER ENDED 06/30/89	Y-T-D	QUARTER ENDED 06/30/88	Y-T-D
CASH PROVIDED:				
From Operations:				
Net Income (Loss)	11,816.90	30,118.67	13,420.92	31,715.21
Items Added To (Deducted From) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	(15,600.42)	(8,772.26)	(13,985.14)	(7,559.64)
Due From Vendor	0.00	0.00	0.00	22,500.00
Increase (Decrease) in Current Liabilities:				
Salaries Payable	(1,344.99)	(425.73)	(1,004.43)	(1,613.68)
Accounts Payable - Trade	33,028.91	(4,471.79)	136.01	(33,165.34)
- Indirect Costs	0.00	0.00	(3,609.00)	0.00
Accrued Compensated Absences	846.62	2,193.52	(1,261.52)	(554.31)
Interest Payable	(145.44)	(2,505.99)	3,377.64	3,252.06
Loans Payable			0.00	0.00
Contract Payable	1,968.19	883.55	71,906.43	71,262.93
Depreciation	25,766.06	87,667.83	12,995.70	53,579.20
Losses (Gains) on Fixed Asset Sales	(6,553.10)	(33,374.02)	(23,184.89)	(67,079.94)
Accrued Compensated Absences - L.T.	189.28	701.81	259.79	525.68
Total Items Added (Deducted)	38,155.11	41,896.92	45,630.59	41,146.96
Total Cash Provided From Operations	49,972.01	72,015.59	59,051.51	72,862.17
OTHER CASH PROVIDED:				
Proceeds from the Sale of Fixed Assets	47,236.48	58,646.69	73,766.47	309,094.45
Installment Contracts	0.00	0.00	0.00	248,945.00
Reduction of Non-Current Receivables	1,596.00	7,958.02	3,818.93	27,547.78
Expensing of Assets <\$ Cut-Off	0.00	0.00	1,376.99	1,376.99
Total Other Cash Provided	48,832.48	166,604.71	78,962.39	586,964.22
Total Cash Provided	98,804.49	238,620.30	138,013.90	659,826.39
CASH APPLIED:				
Non-Current Receivables	1,995.00	1,995.00	0.00	25,448.08
Investment in Fixed Assets	43,324.35	329,915.87	19,869.40	375,444.33
Retirement of Long-Term Liabilities	23,783.69	92,355.25	98,632.23	116,825.95
Total Cash Applied	69,103.04	424,266.12	118,501.63	517,718.36
Net Increase (Decrease) in Cash	29,701.45	(185,645.82)	19,512.27	142,108.03
Cash, Beginning of Period	75,221.10	290,568.40	271,056.13	148,460.37
Cash, End of Period	104,922.55	104,922.58	290,568.40	290,568.40

STATE OF MINNESOTA  
ELECTRONIC EQUIPMENT RENTAL  
FOOTNOTES TO FINANCIAL STATEMENT  
June 30, 1989

FINAL

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 FY89 EER purchased Fixed Assets with a value of \$329,915.87 and disposed of assets with a historical cost of \$161,419.90 and accumulated depreciation of \$36,147.23.

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.

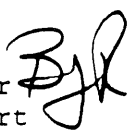
DEPARTMENT of Finance

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

	1989	JUNE 30 1988
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	(1,818)	29,393
Accounts Receivable	41,890	51,015
Gasoline Inventory	0	0
Prepaid Expense	0	0
Due from other Funds	0	0
	-----	-----
Total Current Assets	40,072	80,408
<b>NON-CURRENT ASSETS</b>		
Fixed Assets	234,561	187,860
Less: Accumulated Depreciation	(125,673)	(103,287)
	-----	-----
Total Non-Current Assets	108,888	84,573
	-----	-----
<b>TOTAL ASSETS</b>	148,960	164,981
	=====	=====
<b>LIABILITIES &amp; FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	3,305	10,732
Salaries Payable	10,370	8,041
Due to the General Fund	0	0
Loans Payable	6,341	6,341
Compensated Absences	18,558	16,709
Due to Other Funds	10,865	5,962
Master Lease	4,057	4,057
	-----	-----
Total Current Liabilities	53,496	51,842
<b>LONG-TERM LIABILITIES</b>		
Loans Payable	5,311	11,655
Compensated Absences	6,960	4,510
Master Lease	6,726	10,673
	-----	-----
Total Long-Term Liabilities	18,997	26,838
	-----	-----
<b>Total Liabilities</b>	72,493	78,680
<b>FUND EQUITY</b>		
Contributions from the General Fund	60,333	60,333
Retained Earnings	16,134	25,968
	-----	-----
Total Fund Equity	76,467	86,301
	-----	-----
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	148,960	164,981
	=====	=====

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

FINAL

	FY89		FY88	
	QUARTER ENDED 6/30/89	Y-T-D	QUARTER ENDED 6/30/88	Y-T-D
OPERATING REVENUE				
Gross Sales	95,860	397,948	87,470	403,233
OPERATING EXPENSES				
Salaries & Benefits	71,457	304,113	69,194	281,158
Rents	255	850	1,982	7,154
Repairs	567	3,281	3,195	4,745
Vehicle Insurance	300	2,290	1,045	1,878
Printing	0	0	0	0
Purchased Services	3,117	16,610	2,170	21,728
Communications	38	151	43	148
Travel	0	0	0	0
Claims/Fines/Fees	10	96	0	133
Supplies	2,499	10,409	1,229	10,735
Fuel	4,787	14,947	2,655	12,132
Indirect Costs	5,537	22,149	4,708	18,832
Division Overhead	4,494	17,409	4,427	13,586
Depreciation	6,941	22,386	5,176	20,310
Interest	190	963	0	0
Total Operating Expense	100,192	415,654	95,824	392,539
OPERATING INCOME (LOSS)	(4,332)	(17,706)	(8,354)	15,744
NON-OPERATING INCOME				
Miscellaneous	(1,576)	976	681	4
NET INCOME (LOSS)	(5,908)	(16,730)	(7,673)	15,748
RETAINED EARNINGS, BEGINNING OF PERIOD	15,146	25,968	33,641	10,220
ADJUSTMENT TO RETAINED EARNINGS	6,896	6,896	0	0
RETAINED EARNINGS, END OF PERIOD	16,134	16,134	25,968	25,968

STATE OF MINNESOTA  
MATERIALS TRANSFER SERVICES  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
FISCAL YEAR 89, 4TH QUARTER

FINAL

CASH PROVIDED	4TH QTR	Y-T-D
From Operations:		
Net Income (Loss)	(5,908)	(16,730)
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	13,552	9,125
Due From Other Funds	0	0
Inventories	0	0
Other Current Assets	300	0
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(13,148)	(5,098)
Accrued Compensated Absences	(12)	1,849
Payable to Other Funds	(3,136)	4,903
Deferred Revenue	0	0
Depreciation and Amortization	6,941	22,386
Cumulative Effect of Compensated Absences	25	2,450
Losses (Gains) on Fixed Asset Sales	0	0
Total Items Added (Deducted)	4,522	35,615
Total Cash Provided From Operations	(1,386)	18,885
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	6,896	6,896
Total Other Cash Provided	6,896	6,896
TOTAL CASH PROVIDED	5,510	25,781
CASH APPLIED:		
Investments in Fixed Assets	0	46,701
Reduction of Indebtedness (Long-Term)	3,593	10,291
Other Cash Applied	0	0
TOTAL CASH APPLIED	3,593	56,992
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	1,917	(31,211)
CASH AND INVESTMENTS, BEGINNING OF PERIOD	(3,735)	29,393
CASH AND INVESTMENTS, YEAR-TO-DATE	(1,818)	(1,818)
	=====	=====

STATE OF MINNESOTA  
MATERIALS TRANSFER SERVICES  
FOOTNOTES TO 4TH QUARTER FINANCIAL STATEMENT  
FY89

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 are \$22,149 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, 1989.



MASTER LEASE PAYMENTS	
<hr/>	
Fiscal Year Ending	
1990	\$5088.06
1991	\$5027.19
1992	\$2480.57
<hr/>	
Total Minimum Payments	\$12,595.82
Less: Amt. Representing Interest	\$1,733.13
Present Value of Net Minimum Payments	<hr/> \$10,862.69

Note 5. ADJUSTMENT TO RETAINED EARNINGS:

The adjustment to Retained Earnings is for rental of space for FY88 which was never charged.

DEPARTMENT

of Finance

STATE OF MINNESOTA

# Office Memorandum

DATE

June 27, 1989

TO

Jeff Zlonis, Deputy Commissioner  
Department of Administration

FROM

Bruce Reddemann, Director  
Budget Operations and Support

BJR

PHONE :

296-5188

SUBJECT :

Materials Transfer Rate Package Fiscal Year 1990

<u>Description</u>	<u>Current Rate</u>	<u>Approved Rate F.Y. 1990</u>
Movers - Regular Rate	\$26.50	\$ 25.10
Premium Rate	32.00	30.35
Central Mail	17.65	20.25
Central Stores/Duplicating	22.00	24.00
Set-up/Take Down for Rotunda	15.40	15.25
Chair Rental	.50	.50
Table Rental	4.50	4.50
Podium with Public Address System Rental	30.00	30.00
Expanded Public Address System with Operator and Set-up 4 hours	New Rate -0-	200.00
Riser (4'x 8') Rental	20.00	20.00
Coat Racks (5')	5.00	5.00
Easels - Chrome	New Rate -0-	5.00
Power Cord	New Rate -0-	25.00
VCR/TV - First Day	New Rate	35.00
Additional Days	-0-	15.00

BOBN547t

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, 1989

FINAL

	FY9	FY8
ASSETS		
CURRENT ASSETS		
Cash	46,690	9,206
Accounts Receivable	87,719	63,949
Inventories	26,406	29,326
Bond Issuance (Master Lease Prog. (MLP))	451	451
Less: Accumulated Amortization	(231)	(158)
Total Current Assets	161,035	102,774
NON-CURRENT ASSETS		
Fixed Assets	251,732	249,284
Less: Accumulated Depreciation	(232,436)	(218,921)
Total Non-Current Assets	19,296	30,363
TOTAL ASSETS	180,331	133,137
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	17,911	8,618
Salaries Payable	16,194	14,904
Accrued Compensated Absences	16,873	18,379
Customer Deposits	337	337
Loans Payable to General Fund	1,024	5,526
Revenue Bonds Payable (MLP)	4,010	3,709
Accrued Interest (MLP)	18	70
Total Current Liabilities	56,367	51,543
NON-CURRENT LIABILITIES		
Loans Payable to General Fund	3,590	1,154
Revenue Bonds Payable (MLP)	4,210	8,221
Total Non-Current Liabilities	7,800	9,375
Total Liabilities	64,167	60,918
FUND EQUITY		
Contributions from General Fund	111,000	111,000
Retained Earnings	5,164	(38,781)
Total Fund Equity	116,164	72,219
TOTAL LIABILITIES & FUND EQUITY	180,331	133,137
	=====	=====

STATE OF MINNESOTA  
MICROGRAPHICS  
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS  
For the period July 1, 1988, through June 30, 1989

FINAL

	FY9		FY8	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUE				
Gross Sales	204,818	655,036	167,939	559,548
Less: Cost of Goods Sold	20,556	60,695	16,876	49,118
Gross Margin	184,262	594,341	151,063	510,430
OPERATING EXPENSES				
Salaries & Benefits	111,333	390,643	102,342	376,602
Rent	13,030	41,004	9,672	40,029
Repairs	12,543	46,479	13,043	43,664
Printing & Advertising	798	1,161	1,134	3,152
Data Processing	646	1,524	446	1,777
Purchased Services	3,529	9,010	4,707	6,989
Communications	405	2,056	691	2,118
Travel & Fees	2,304	3,258	978	1,590
Supplies, Materials & Misc. Expenses	952	3,139	(275)	3,248
SWA Indirect Cost	9,088	36,358	8,844	35,376
Depreciation	4,086	15,696	4,143	16,572
Interest Expense (MLP)	103	662	124	903
Bond Issuance Costs (MLP)	18	73	18	73
Total Operating Expenses	158,835	551,063	145,867	532,093
OPERATING INCOME (LOSS)	25,427	43,278	5,196	(21,663)
NON-OPERATING REVENUE (EXPENSE)				
Interest Revenue (MLP)	148	667	212	980
Total Non-Operating Revenue (Expense)	148	667	212	980
NET INCOME (LOSS)	25,575	43,945	5,408	(20,683)
RETAINED EARNINGS, BEGINNING OF PERIOD	(20,411)	(38,781)	(44,189)	(18,098)
RETAINED EARNINGS, END OF PERIOD	5,164	5,164	(38,781)	(38,781)

STATE OF MINNESOTA  
MICROGRAPHICS  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
For the period July 1, 1988, through June 30, 1989

FINAL

	FY9		FY8	
	QUARTER	Y-T-D	QUARTER	Y-T-D
CASH PROVIDED				
From Operations:				
Net Income (Loss)	25,575	43,945	5,408	(20,683)
Addition to (Deduct from) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	(20,278)	(24,461)	(15,191)	(13,391)
Inventories	(4,836)	2,920	2,571	(6,069)
Bond Issuance (MLP)	18	73	18	73
Increase (Decrease) in Current Liabilities				
Accounts Payable	6,970	9,293	8,845	(2,836)
Salaries Payable	(7,227)	1,290	(2,114)	(5,006)
Accrued Compensated Absences	1,218	(1,506)	855	2,201
Accrued Interest (MLP)	(222)	(52)	(255)	(21)
Due to Other Funds	0	0	0	(9,594)
Customer Deposits	0	0	0	337
Depreciation	4,086	15,696	4,143	16,572
Other	206	206	0	297
Accrued Compensated Absences L-T	0	0	0	(407)
Total Items Added (Deducted)	(20,065)	3,459	(1,128)	(17,844)
Total Cash Provided From Operations	5,510	47,404	4,280	(38,527)
Other Cash Provided:				
Advance from the General Fund	0	4,870	0	0
Total Other Cash Provided	0	4,870	0	0
TOTAL CASH PROVIDED	5,510	52,274	4,280	(38,527)
CASH APPLIED				
Investment in Fixed Assets	0	4,835	0	0
Reduction of General Fund Advances	3,718	6,936	1,609	6,436
Repayment of Revenue Bonds (MLP)	1,905	3,710	1,805	3,509
TOTAL CASH APPLIED	5,623	15,481	3,414	9,945
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(113)	36,793	866	(48,472)
CASH AND INVESTMENTS, BEGINNING OF PERIOD	46,803	9,897	8,340	57,678
CASH AND INVESTMENTS, END OF PERIOD	46,690	46,690	9,206	9,206
=====	=====	=====	=====	=====

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

2. LEGISLATION & AUTHORITY:

Micrographics derives operating authority from M.S. 168.47.

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	23,405	29,326
Purchases	23,557	57,775
Goods Available for Sale	46,962	87,101
Less: Ending Inventory	26,406	26,406
Cost of Goods Sold	20,556	60,695
	=====	=====

4. FIXED ASSETS:

Deletions - Assets valued at less than \$500.00 were expensed/written off.

Cost	2,387
Accumulated Depreciation	2,181

Additions - File (used)	4,835
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DEPARTMENT : Finance

STATE OF MINNESOTA

# Office Memorandum

DATE : June 22, 1989

TO : Jeff Zlonis, Deputy Commissioner  
Department of Administration

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

*BJR*

PHONE : 296-5188

SUBJECT : Micrographics Service Unit Rate Package for F.Y. 1990

The following rates are approved for fiscal year 1990:

<u>Description</u>	<u>Current Rate</u>	<u>Approved Rate F.Y. 1990</u>
Planet Camera	35.00	36.50
Rotary Camera	35.00	36.50
MRG Camera	35.00	36.50
Step and Repeat	66.00	67.00
Supplies Used	32%	22%
Supplies Resold	32%	22%
Process 16mm R	6.10	6.10
Process 16mm T	7.50	7.50
Process 35mm R	7.50	7.50
Process 105mm R	1.65	.75
Jacket Load	35.00	36.50
Cartridge Load	5.00	5.00
Duplicate Fiche and Jacket	.23	.23
Duplicate 16mm R	5.25	5.25
Duplicate 16mm T	8.00	7.00
Duplicate 35mm R	7.00	7.00
Paper Prints	.95	.95
Document Preparation	35.00	36.50
I/O Handling Labeling & Retrieval	35.00	36.50
Disintegration	---	55.00
Archival Testing	35.00	36.50

BOBN544t



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 \$500.00, and the fund is providing the coverage for \$166.79 per vehicle.

STATE OF MINNESOTA  
RISK MANAGEMENT - INTERNAL SERVICES FUND  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 1989

REVISED  
FINAL  
10/06/89

	FY9	FY8
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	1,710,478.01	1,107,843.51
Accounts Receivable	83,390.30	5,202.36
Prepaid Insurance Expenses-Billback	70,921.05	20,593.00
	-----	-----
Total Current Assets	1,864,789.36	1,133,638.87
<b>NON-CURRENT ASSETS</b>		
Fixed Assets (Note 1)	4,661.80	4,661.80
Less: Accumulated Depreciation	(1,010.10)	(77.70)
	-----	-----
Total Non-Current Assets	3,651.70	4,584.10
	-----	-----
<b>TOTAL ASSETS</b>	<b>1,868,441.06</b>	<b>1,138,222.97</b>
	=====	=====
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	135,421.54	4,017.50
Claims Payable	1,236,092.09	293,424.68
Claims Payable-IBNR (Note 4)	180,726.00	0.00
Salaries Payable	1,015.99	0.00
Deferred Revenue - Self-Insurance	68,335.66	0.00
Deferred Revenue - Billback	70,921.05	20,153.00
Compensated Absences Payable (Note 1)	2,340.50	0.00
	-----	-----
Total Current Liabilities	1,694,852.83	317,595.18
<b>LONG-TERM LIABILITIES</b>		
Compensated Absences Payable (Note 1)	878.48	0.00
	-----	-----
Total Long-term Liabilities	878.48	0.00
	-----	-----
<b>Total Liabilities</b>	<b>1,695,731.31</b>	<b>317,595.18</b>
<b>FUND EQUITY</b>		
Retained Earnings	0.00	0.00
Reserved Retained Earnings (Note 4)	172,709.75	820,627.79
	-----	-----
Total Fund Equity	172,709.75	820,627.79
	-----	-----
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>1,868,441.06</b>	<b>1,138,222.97</b>
	=====	=====

STATE OF MINNESOTA  
RISK MANAGEMENT - INTERNAL SERVICES FUND  
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS  
FOR YEAR ENDED JUNE 30, 1989

REVISED  
FINAL  
10/06/89

	FY9	FY8
OPERATING REVENUE		
Insurance Premiums - Automobile Self-Insurance	960,002.30	888,151.80
Insurance Premiums - Other Self-Insurance	53,401.34	9,912.00
Insurance Premiums - Billback	214,261.73	35,020.95
Interest Earnings	157,346.55	83,130.97
	-----	-----
Total Operating Revenue	1,385,011.92	1,016,215.72
OPERATING EXPENSES		
Claims	1,395,428.59	485,527.67
Claims-IBNR (Note 4)	180,726.00	0.00
Salaries (Note 1)	14,244.02	0.00
Insurance Premiums - Billback	214,261.73	35,020.95
Printing	2,283.13	418.55
Professional Services - Adjuster (Note 4)	114,731.60	43,393.14
Professional Services - Other	54,011.79	0.00
Data Processing	1,033.04	2,542.36
Other Purchased Services	1,065.02	0.00
Fees	7,338.20	9,177.00
Supplies	645.44	0.00
Indirect Costs	2,355.00	0.00
Depreciation	932.40	77.70
	-----	-----
Total Operating Expenses	1,989,055.96	576,157.37
	-----	-----
OPERATING INCOME (LOSS)	(604,044.04)	440,058.35
	-----	-----
NET INCOME (LOSS)	(604,044.04)	440,058.35
	-----	-----
Reserved Retained Earnings - Beginning of Period	821,946.37	380,569.44
Adjustment to Reserved Retained Earnings (Note 4)	(45,192.58)	0.00
	-----	-----
Reserved Retained Earnings - End of Period	172,709.75	820,627.79
	=====	=====

STATE OF MINNESOTA  
RISK MANAGEMENT - INTERNAL SERVICES FUND  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR YEAR ENDED JUNE 30, 1989

REVISED  
FINAL  
10/06/89

	FY9	FY8
CASH PROVIDED		
From Operations:		
Net Income (Loss)	(604,044.04)	440,058.35
Items Added to (Deducted from) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	(78,187.94)	(900.36)
Prepaid Expenses	(70,481.05)	(20,593.00)
Increase (Decrease) in Current Liabilities:		
Accounts Payable	131,404.04	(17,567.50)
Claims Payable	942,667.41	284,550.74
Claims Payable-IBNR	180,726.00	0.00
Salaries Payable	1,015.99	0.00
Deferred Revenue - Self-Insurance	68,335.66	0.00
Deferred Revenue - Billback	70,921.05	20,153.00
Accrued Compensated Absences	2,340.50	0.00
Depreciation	932.40	77.70
Cumulative Effect of Compensated Absences	878.48	0.00
	-----	-----
Total Items Added (Deducted)	646,508.50	705,778.93
Other Cash Provided:	0.00	0.00
	-----	-----
TOTAL CASH PROVIDED	646,508.50	705,778.93
CASH APPLIED		
Investments in Fixed Assets	0.00	4,661.80
Prior Period Expense	43,874.00	0.00
	-----	-----
TOTAL CASH APPLIED	43,874.00	4,661.80
	-----	-----
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	602,634.50	701,117.13
CASH AND INVESTMENTS, BEGINNING OF PERIOD	1,107,843.51	406,726.38
	-----	-----
CASH AND INVESTMENTS, END OF PERIOD	1,710,478.01	1,107,843.51
	=====	=====

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 generally 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 liability insurance for DNR firearms training and for operations at the Giant's Ridge ski area. 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" and are pro-rated over the lives of the various policies.

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.

Most salaries and administrative costs are funded by General Fund appropriation; some salaries are allocated to the fund beginning March 1, 1989. This statement includes as current salary expense \$2,340.50 current and \$878.48 long-term compensated absences payable.

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 \$13,134.68 interest earned within the period but not credited to the fund until later.

4. RESERVED RETAINED EARNINGS:

Reserved Retained Earnings covers claims incurred but not reported.

An adjustment to Reserved Retained Earnings was made to correct the investment pool distribution of November 1987. In addition, the contract with the adjusting agency calls for additional payments if the volume of claims exceeded the original estimates. An estimated \$2,244 for FY87 and \$41,630 for FY88 has been included as an adjustment to Reserved Retained Earnings, as well as \$40,274 in FY89 as current expense.

5. This financial statement includes claims information known as of August 31, 1989 for claims incurred prior to July 1, 1989.

6. SIGNIFICANT FUND LIABILITIES;

This statement includes claims expense of approx. \$772,300 for an October 27, 1988, vehicle accident at Sauk Centre, MN.

DEPARTMENT : of Finance

STATE OF MINNESOTA

# Office Memorandum

DATE : June 1, 1989

TO : Jeff Zlonis, Deputy Commissioner  
Department of Administration

FROM : Brian Roherty, Assistant Commissioner  
Department of Finance

PHONE : 296-5904

SUBJECT : Risk Management F.Y. 1990 - Automobile Liability Rate Package

The proposed premium of \$166.79 per vehicle is approved for fiscal year 1990.

This approval does not cover the rates for Grant's Ridge Ski Area or Ironworld U.S.A. Separate approval should be requested for these rates and any other insurance coverage that is provided to state agencies. The bases for the rates being charged for other types of insurance should be included when approval of the rates is requested.

cc: Bruce Reddemann  
Mike Rajacich  
Bart Nelson  
Dick Diercks  
Karen Carpenter  
Don Klein

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  
PRINT COMMUNICATIONS DIVISION  
PRINTER  
Statement of Financial Position  
As of 06/30/89

	FY89	FY88 -
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	710,586	237,050
Invested Treasurer's Cash	2,167	354
Accounts Receivable	653,307	906,275
Unbilled Accounts Receivable	259,143	56,512
Inventories - Raw Materials	96,198	101,841
- WIP	77,427	33,511
Due from Jobs & Training	3,960	3,862
Due from the General Fund	0	0
Bond Issuance	8,926	3,868
Due from Vendor	6,093	9,750
Total Current Assets	1,817,807	1,353,023
<b>NON-CURRENT ASSETS</b>		
Equipment, Furniture and Fixtures	1,315,412	1,208,043
Less: Accumulated Depreciation	(834,881)	(815,557)
Building Improvements	40,810	40,810
Less: Accumulated Depreciation	(24,334)	(20,606)
Total Non-Current Assets	497,007	412,690
<b>TOTAL ASSETS</b>	2,314,814	1,765,713
	=====	=====
<b>LIABILITIES &amp; FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	218,528	457,312
Due to Other Funds	0	47,181
Salaries Payable	56,373	56,993
Contract Payable	6,949	12,172
Accrued Compensated Absences Payable	71,089	75,715
Loans Payable - General Fund	420,387	32,645
Loans Payable - Other Funds	400,000	0
Accrued Interest - Revenue Bonds	1,962	745
Revenue Bonds Payable	93,498	38,658
Credit Memos Outstanding	3,267	3,267
Total Current Liabilities	1,272,053	724,688
<b>NON-CURRENT LIABILITIES</b>		
Loans Payable - General Fund	48,996	77,383
Loans Payable - Other Funds	0	400,000
Contracts Payable	27,780	0
Accrued Compensated Absences Payable	16,414	32,641
Revenue Bonds Payable	242,083	104,714
Total Non-Current Liabilities	335,273	614,738
Total Liabilities	1,607,326	1,339,426
<b>FUND EQUITY</b>		
Contributions from the General Fund	573,000	573,000
Retained Earnings	134,488	(146,713)
Total Fund Equity	707,488	426,287
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	2,314,814	1,765,713
	=====	=====



STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
PRINTER  
Statement of Revenues, Expenses, and Changes in Retained Earnings  
For the Period 07/01/88 Through 06/30/89

	FY89		FY88	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING INCOME				
Sales	1,471,216	5,717,953	1,230,058	4,684,767
Miscellaneous Sales	297	681	0	200
Less: Returns and Refunds	5,963	8,937	3,267	3,267
Less: Cost of Goods Produced	1,141,441	4,889,560	1,092,341	4,045,189
Gross Margin	324,109	820,137	134,450	636,511
OPERATING EXPENSES				
Salaries and Benefits	55,719	263,739	67,912	279,530
Advertisement	812	1,983	353	1,154
Rent	8,730	30,931	6,384	28,103
Repairs	1,722	9,979	2,175	9,893
Insurance	1,869	1,869	0	105
Printing	761	2,783	238	2,110
Data Processing	478	858	908	2,873
Purchased Services & Consulting	13,883	20,026	12,307	12,509
Communications	2,048	8,639	2,135	7,561
Travel & Fees	1,890	5,703	1,298	5,882
Supplies	4,177	13,554	6,640	11,435
Indirect Cost	32,494	129,978	47,181	188,726
Depreciation	919	3,865	1,078	12,423
Interest	8,323	25,506	1,844	8,504
Bond Issuance	1,210	2,365	326	635
Uncollectable Accounts	0	0	0	0
Total Operating Expenses	135,035	521,778	150,779	571,443
OPERATING INCOME (LOSS)	189,074	298,359	(16,329)	65,068
NON-OPERATING REVENUE (EXPENSE)				
Rent Revenue	3,960	15,840	3,863	15,447
Gain (Loss) on Sale of Equipment	0	(48,809)	187	187
Maintenance	(3,515)	(13,168)	(2,797)	(11,443)
Depreciation	(804)	(3,216)	(804)	(3,216)
Investment Revenue - Revenue Bonds	7,348	32,195	1,130	5,153
Total Non-Operating Revenue (Expense)	6,989	(17,158)	1,579	6,128
NET INCOME (LOSS)	196,063	281,201	(14,750)	71,196
RETAINED EARNINGS, BEGINNING OF PERIOD	(61,575)	(146,713)	(131,963)	(217,909)
Prior Period Adjustment	0	0	0	0
Retained Earnings, Beginning of Period, as Restated	(61,575)	(146,713)	(131,963)	(217,909)
RETAINED EARNINGS, END OF PERIOD	134,488	134,488	(146,713)	(146,713)

STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
PRINTER  
Comparative Statement of Changes in Financial Position  
For the Period 07/01/88 Through 06/30/89

	FY89		FY88	
	QUARTER	Y-T-D	QUARTER	Y-T-D
<b>CASH PROVIDED</b>				
From Operations:				
Net Income (Loss)	196,063	281,201	(14,750)	71,196
Addition (Deduct) Net Income:	-----	-----	-----	-----
Decrease (Increase) in Current Assets:				
Accounts Receivable	6,386	252,968	(666,752)	(512,240)
Unbilled Accounts Receivable	122,750	(202,631)	457,191	(56,512)
Change in Inventories	43,145	(38,273)	86,157	(15,441)
Due from Other Funds	0	(98)	5,945	8,907
Bond Issuance	1,210	(5,058)	326	(1,439)
Due from Vendor	4,751	3,657	(9,750)	(9,750)
Increase (Decrease) in Current Liabilities:				
Accounts Payable	(178,357)	(238,784)	8,734	320,406
Salaries Payable	(21,811)	(620)	(8,769)	(64,530)
Accrued Compensated Absences	(1)	(4,626)	1,041	7,970
Accrued Interest	(3,943)	1,217	(1,777)	246
Due to Other Funds	0	(47,181)	(209,234)	(176,689)
Credit Memos Outstanding	0	0	3,267	3,267
Depreciation	43,924	172,237	39,219	135,324
Loss (Gain) on Sales of Fixed Assets	0	48,809	(187)	(187)
Prior Period Adjustment	0	0	0	0
Accrued Compensated Absences L-T	4,413	(16,227)	1,154	4,608
	-----	-----	-----	-----
Net Items Added (Deducted)	22,467	(74,610)	(293,435)	(356,066)
	-----	-----	-----	-----
Total Cash Provided From Operations	218,530	206,591	(308,185)	(284,864)
	-----	-----	-----	-----
<b>OTHER CASH PROVIDED</b>				
Loans from Other Funds	0	392,000	400,000	400,000
Revenue Bonds	0	280,502	0	78,380
Proceeds from Sale of Fixed Assets	0	17,000	9,750	9,750
Installment Contract	0	36,750	0	0
Expensing of Fixed Assets < \$ Cut-Off	0	0	10,147	10,147
	-----	-----	-----	-----
Total Other Cash Provided	0	726,252	419,897	498,277
	-----	-----	-----	-----
TOTAL CASH PROVIDED	218,530	932,843	111,712	213,413
	-----	-----	-----	-----
<b>CASH APPLIED</b>				
Investments in Fixed Assets	0	322,363	583	99,719
Reduction of Indebtedness	8,161	(359,355)	12,886	57,056
Reduction of Contract Payable	0	13,176	5,909	23,868
Building Improvements	0	0	0	0
Reduction of Revenue Bonds	46,204	89,310	11,790	22,975
Other Cash Applied	0	392,000	0	0
	-----	-----	-----	-----
TOTAL CASH APPLIED	54,365	457,494	31,168	203,618
	-----	-----	-----	-----
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	164,165	475,349	80,544	9,795
	-----	-----	-----	-----
CASH AND INVESTMENTS, BEGINNING OF PERIOD	548,588	237,404	156,860	227,609
	-----	-----	-----	-----
CASH AND INVESTMENTS, END OF PERIOD	712,753	712,753	237,404	237,404
	=====	=====	=====	=====

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

1. Print Communications Division 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 \$47,897 for Worker's Compensation and \$5,085 for Unemployment Compensation.
5. During FY89 the printing activity acquired fixed assets at a cost of \$285,613 and retired, sold, expensed or traded-in assets with an historical cost of \$113,573 and accumulated depreciation of \$80,118.
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.
8. 1st quarter were lower than projected partially due to the plant being closed for two weeks for remodeling.

DEPARTMENT of Finance

STATE OF MINNESOTA

# Office Memorandum

DATE : June 7, 1989

TO : Jeff Zlonis, Deputy Commissioner  
Department of Administration

FROM : Brian Roherty  
Assistant Commissioner

PHONE : 296-5904

SUBJECT : Fiscal Year 1990 Rate Package Printing Activity

The following rates are approved for fiscal year 1990:

<u>Cost Center</u>	<u>Current Rate</u>	<u>Approved Rate for F.Y. 90</u>
Shipping/Handling	35.5%	35.5%
Overloads	10.0	10.0
Xerox 1090	0.042	0.042
Composition	43.00	44.75
Keylining	31.50	34.50
Film Processing	45.05	48.85
Platemaking	43.50	51.85
Small Presses	42.35	43.85
Ryobi 2/Color Press	51.30	52.80
Davidson Press	47.85	48.30
Apollo Press	51.50	53.05
Harris Press	48.25	50.25
Heidelberg 2/Color Press	84.00	86.70
Xerox 5090 - New	---	0.045
Xerox 9900	0.06	0.06
Copy Center	88.85	89.80
Gutters/Folders	30.80	32.30
<del>Collators</del> COLLATORS	35.70	36.90
Small Bindery	30.15	31.40
Handwork	29.10	30.15
Shrinkwrap	31.25	32.60

BOBN538t

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  
PRINT COMMUNICATIONS DIVISION

FINAL

Comparative Statement of Financial Position  
As of 06/30/89

	Current Year	Prior Year
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash in State Treasury	588,061.89	620,254.85
Cash on Hand	14,272.24	7,185.00
Petty Cash	1,000.00	1,000.00
Accounts Receivable	195,597.60	18,306.24
Prepaid Supplies	6,578.20	3,502.43
Inventory - Resale	279,511.58	290,354.57
Inventory - Promotional	3,196.00	10,712.50
	-----	-----
<b>TOTAL CURRENT ASSETS</b>	<b>1,088,217.51</b>	<b>951,315.59</b>
<b>NON-CURRENT ASSETS</b>		
Building Improvements	28,583.87	28,583.87
Less: Accumulated Depreciation	(21,393.21)	(18,952.71)
Equipment, Furniture & Fixtures	179,524.63	156,695.05
Less: Accumulated Depreciation	(113,892.14)	(90,979.99)
	-----	-----
<b>TOTAL NON-CURRENT ASSETS</b>	<b>72,823.15</b>	<b>75,346.22</b>
	-----	-----
<b>TOTAL ASSETS</b>	<b>1,161,040.66</b>	<b>1,026,661.81</b>
	=====	=====
<b>LIABILITIES &amp; FUND EQUITY</b>		
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable - Trade	173,654.77	48,907.05
Accounts Payable - Consignment	728.50	9,035.69
Salaries Payable	23,938.18	18,663.58
Accrued Compensated Absences	53,072.51	42,655.82
Deferred Revenue	91,341.40	130,245.58
	-----	-----
<b>TOTAL CURRENT LIABILITIES</b>	<b>342,735.36</b>	<b>249,507.72</b>
	-----	-----
<b>TOTAL LIABILITIES</b>	<b>342,735.36</b>	<b>249,507.72</b>
<b>FUND EQUITY</b>		
Retained Earnings	323,305.30	282,154.09
Contributions from the General Fund	495,000.00	495,000.00
	-----	-----
<b>TOTAL FUND EQUITY</b>	<b>818,305.30</b>	<b>777,154.09</b>
	-----	-----
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>1,161,040.66</b>	<b>1,026,661.81</b>
	=====	=====

STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
DOCUMENTS

FINAL

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings  
For the Period 07/01/88 Through 06/30/89

	FY89		FY88	
	Current Quarter	Year-To-Date	Current Quarter	Year-To-Date
OPERATING REVENUE				
Sales	588,080.98	1,869,206.90	424,877.60	1,635,304.17
Returns and Refunds	(7,140.45)	(23,682.11)	(5,779.65)	(19,148.29)
Net Sales	580,940.53	1,845,524.79	419,097.95	1,616,155.88
COST OF GOODS SOLD				
Cost of Goods Sold	286,203.88	736,375.79	157,330.56	568,851.03
Gross Margin	294,736.65	1,109,149.00	261,767.39	1,047,304.85
OPERATING EXPENSES				
Salaries and Benefits	163,257.76	626,429.90	139,334.78	542,197.15
Rent	11,305.15	42,950.39	11,387.82	42,271.76
Advertising	295.00	2,229.20	0.00	720.00
Repairs	1,871.96	5,453.87	1,594.57	7,160.89
Printing - Miscellaneous	21,209.89	80,577.54	12,073.66	43,860.93
Prof./Tech Services	5,976.56	6,876.56	0.00	0.00
Data Processing	23.66	21,055.72	6,848.50	15,795.50
Purchased Services	3,365.37	11,291.34	1,609.03	12,936.8
Postage	32,657.70	34,458.14	21,191.61	67,499.
Telephone	4,285.00	13,390.79	3,322.87	9,635.72
Addressing/Inserting	3,004.25	4,831.57	1,021.65	3,475.25
Freight	13,901.69	51,421.92	11,994.81	39,384.67
Travel	1,848.80	5,855.95	1,251.17	5,821.66
Fees and Fixed Charges	1,647.28	5,061.94	829.00	4,102.76
Supplies	7,318.70	29,649.31	10,796.43	28,690.30
Depreciation	6,917.28	25,352.65	6,344.60	24,411.03
Indirect Costs	12,777.75	51,111.00	15,720.50	62,882.00
Total Operating Expense	291,663.80	1,067,997.79	245,321.00	910,846.04
OPERATING INCOME (LOSS)	3,072.85	41,151.21	16,446.39	136,458.81
NET INCOME (LOSS)	3,072.85	41,151.21	16,446.39	136,458.81
Retained Earnings, Beginning of Period	320,232.45	282,154.09	315,707.70	195,695.28
Residual Equity Transfer	0.00	0.00	(50,000.00)	(50,000.00)
Retained Earnings, End of Period	323,305.30	323,305.30	282,154.09	282,154.09

STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
DOCUMENTS

FINAL

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings  
For the Period 07/01/88 Through 06/30/89

	FY89		FY88	
	Current Period	Year-To-Date	Current Period	Year-To-Date
OPERATING REVENUE				
Sales	516,053.02	1,579,106.13	358,041.81	1,360,268.56
Returns and Refunds	(7,010.45)	(23,162.11)	(5,519.65)	(18,628.29)
Net Sales	509,042.57	1,555,944.02	352,522.16	1,341,640.27
COST OF GOODS SOLD				
Cost of Goods Sold	241,555.82	573,220.06	124,358.46	429,167.02
Gross Margin	267,486.75	982,723.96	228,163.70	912,473.25
OPERATING EXPENSES				
Salaries and Benefits	143,869.26	553,463.62	121,718.37	473,684.25
Rent	9,009.42	33,828.16	9,106.58	32,935.52
Advertising	227.15	1,903.10	0.00	554.40
Repairs	1,491.78	4,300.22	1,278.19	5,614.63
Printing - Miscellaneous	20,872.31	79,121.40	11,475.91	42,811.00
Prof./Tech Services	4,601.95	5,294.95	0.00	0.00
Data Processing	23.66	21,055.72	6,848.50	15,795.50
Purchased Services	2,809.94	10,280.58	1,555.94	12,578.83
Postage	26,290.05	69,084.04	18,841.26	60,032.64
Telephone	3,299.45	10,310.93	2,558.61	7,419.51
Addressing/Inserting	2,555.95	4,383.27	1,021.65	3,475.25
Freight	13,901.69	51,421.92	11,994.81	39,384.67
Travel	1,423.58	4,509.08	963.40	4,482.69
Fees and Fixed Charges	1,268.41	3,897.70	638.33	3,159.12
Supplies	5,718.50	24,110.44	8,465.70	22,872.77
Depreciation	5,326.31	19,521.52	4,885.34	18,809.31
Indirect Costs	9,838.87	39,355.48	12,104.79	48,419.16
Total Operating Expense	252,528.28	935,842.13	213,457.38	792,038.94
OPERATING INCOME (LOSS)	14,958.47	46,881.83	14,706.32	120,434.31
NET INCOME (LOSS)	14,958.47	46,881.83	14,706.32	120,434.31
Retained Earnings, Beginning of Period	297,321.63	265,398.27	300,691.95	194,963.96
Residual Equity Transfer	0.00	0.00	(50,000.00)	(50,000.00)
Retained Earnings, End of Period	312,280.10	312,280.10	265,398.27	265,398.27



STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
DOCUMENTS

FINAL

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings  
For the Period 07/01/88 Through 06/30/89

	FY89		FY88	
	Current Period	Year-To-Date	Current Period	Year-To-Date
OPERATING REVENUE				
Sales	72,027.96	290,100.77	66,835.79	275,035.61
Returns and Refunds	(130.00)	(520.00)	(260.00)	(520.00)
Net Sales	71,897.96	289,580.77	66,575.79	274,515.61
COST OF GOODS SOLD				
Cost of Goods Sold	44,648.06	163,155.73	32,972.10	139,684.01
Gross Margin	27,249.90	126,425.04	33,603.69	134,831.60
OPERATING EXPENSES				
Salaries and Benefits	19,388.50	72,966.28	17,616.41	68,512.90
Rent	2,295.73	9,122.23	2,281.24	9,336.24
Advertising	67.85	326.10	0.00	165.60
Repairs	380.18	1,153.65	316.38	1,546.26
Printing - Miscellaneous	337.58	1,456.14	597.75	1,040.24
Prof./Tech Services	1,374.61	1,581.61	0.00	0.00
Purchased Services	555.43	1,010.76	53.09	357.1
Postage	6,367.65	15,374.10	2,350.35	7,466.96
Telephone	985.55	3,079.86	764.26	2,216.21
Addressing/Inserting	448.30	448.30	0.00	0.00
Travel	425.22	1,346.87	287.77	1,338.97
Fees and Fixed Charges	378.87	1,164.24	190.67	943.64
Supplies	1,600.20	5,538.87	2,330.73	5,817.53
Depreciation	1,590.97	5,831.13	1,459.26	5,601.72
Indirect Costs	2,938.88	11,755.52	3,615.71	14,462.84
Total Operating Expense	39,135.52	132,155.66	31,863.62	118,807.10
OPERATING INCOME (LOSS)	(11,885.62)	(5,730.62)	1,740.07	16,024.50
NET INCOME (LOSS)	(11,885.62)	(5,730.62)	1,740.07	16,024.50
Retained Earnings, Beginning of Period	22,910.82	16,755.82	15,015.75	731.32
Retained Earnings, End of Period	11,025.20	11,025.20	16,755.82	16,755.82

STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
DOCUMENTS  
Statement of Changes in Financial Position  
As of 06/30/89

FINAL

FY89

	Current Period	Year-To-Date
CASH PROVIDED:		
From Operations		
Net Income (Loss)	3,072.85	41,151.21
Items Added to (Deducted From) Net Income		
Decrease (Increase) in Current Assets		
Accounts Receivable	(151,566.88)	(177,291.36)
Due from General Fund	0.00	0.00
Prepaid Supplies	(3,409.17)	(3,075.77)
Inventory	996.54	18,359.49
Increase (Decrease) in Current Liabilities:		
Salaries Payable	(8,669.48)	5,274.60
Accounts Payable - Trade	128,806.45	124,747.72
- Consignment	(9,204.56)	(8,307.19)
- Indirect Costs	0.00	0.00
Accrued Compensated Absences	961.43	10,416.69
Deferred Revenue	(17,742.44)	(38,904.18)
Depreciation	6,917.28	25,352.65
Losses (Gains) on Fixed Asset Sales	0.00	0.00
Total Items Added (Deducted)	(52,910.83)	(43,427.35)
Total Cash Provided from Operations	49,837.98	(2,276.14)
OTHER CASH PROVIDED:		
Proceeds from Sale of Fixed Assets	0.00	0.00
Expensing of Assets Under Cut-Off	0.00	0.00
Total Other Cash Provided	0.00	0.00
Total Cash Provided	(49,837.98)	(2,276.14)
CASH APPLIED		
Investment in Fixed Assets	18,675.08	22,829.58
Residual Equity Transfer	0.00	0.00
Total Cash Applied	18,675.08	22,829.58
Net Increase (Decrease) in Cash	(68,513.06)	(25,105.72)
Cash, Beginning of Period	671,847.19	628,439.85
Cash, June 30, 1989	603,334.13	603,334.13
	=====	=====

STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
DOCUMENTS  
FOOTNOTES TO FINANCIAL STATEMENT  
June 30, 1989

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, and Housing Finance.
8. Salaries and Benefits include wages, insurance, retirement, FICA and changes in compensated absences.
9. Printing - Miscellaneous consist of duplicating and in-house printing for promotional use.
10. Compensated Absences consist of:

Vacations Payable	46,728.86
Vested Severance Pay	6,173.00
Compensatory Time	170.65
	-----
Total	\$53,072.51
11. Residual Equity Transfer to the General Fund - The Print Communication Bookstore 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 FY89 the Documents Division acquired fixed assets at a cost of \$22,829.58 and sold, expensed or retired assets with an historical cost of \$0.00 and accumulated depreciation of \$0.00.

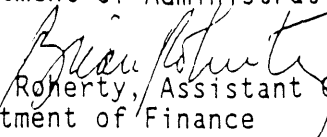
DEPARTMENT : of Finance

STATE OF MINNESOTA

# Office Memorandum

DATE : June 1, 1989

TO : Jeff Zlonis, Deputy Commissioner  
Department of Administration

FROM :  Brian Roherty, Assistant Commissioner  
Department of Finance

PHONE : 296-5904

SUBJECT : State Register - F.Y. 1990 Rate Package

The following rates are approved for fiscal year 1990:

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

cc: Bruce Reddemann  
Mike Rajacich  
Bart Nelson  
Dick Diercks  
Karen Carpenter  
Dan Klein

STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
TELECOMMUNICATIONS

Services Provided

To provide state agencies with a long distance calling capability at substantially less cost than direct distance dialing.

FMC 74-4 Allowable Cost Standard

"Communication costs incurred for telephone calls or service, telegraph, teletype service, wide area telephone service (WATS), centrex, telpak (tie lines), postage, messenger service and similar expenses are allowable."

How Rates are Computed

Cost of lines, plus taxes, plus data processing charges, plus salaries and overhead, plus/minus any prior years' income/loss, equals the total cost to be recovered. Total costs divided by estimated total minutes equals the rate per minute.

BOBN514P

Revised 12-4-89

STATE OF MINNESOTA  
TELECOMMUNICATIONS  
BALANCE SHEET

FINAL REVISED 11/15/89

	JUNE 30	
	1989	1988
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	654,315	873,325
Accounts Receivable	1,113,863	1,106,785
Financing Leases Receivable	149,935	107,463
Deferred Bond Issuance Cost	4,693	4,693
Prepaid Expense	0	9,219
Total Current Assets	1,922,806	2,101,485
<b>NON-CURRENT ASSETS</b>		
Fixed Assets	876,099	846,131
Less: Accumulated Depreciation	(626,959)	(456,676)
Financing Leases Receivable	217,201	326,473
Total Non-Current Assets	466,341	715,928
<b>TOTAL ASSETS</b>	<b>2,389,147</b>	<b>2,817,413</b>
<b>LIABILITIES &amp; FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	666,093	1,245,387
Salaries Payable	7,480	6,274
Compensated Absences	8,617	10,736
Due to the General Fund	0	0
Loans Payable	1,141,284	572,505
Deferred Revenue	0	0
Revenue Bonds Payable	178,060	162,060
Total Current Liabilities	2,001,534	1,996,962
<b>LONG-TERM LIABILITIES</b>		
Loans Payable	886,571	1,307,854
Revenue Bonds Payable	349,141	446,653
Compensated Absences	2,301	1,752
Total Long-Term Liabilities	1,238,013	1,756,259
<b>Total Liabilities</b>	<b>3,239,547</b>	<b>3,753,221</b>
<b>FUND EQUITY</b>		
Contributions from the General Fund	592,000	592,000
Retained Earnings	(1,442,400)	(1,527,808)
Total Fund Equity	(850,400)	(935,808)
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>2,389,147</b>	<b>2,817,413</b>

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

FINAL REVISED 11/15/89

	FY89		FY88	
	QUARTER ENDED 6/30/89	Y-T-D	QUARTER ENDED 6/30/88	Y-T-D
OPERATING REVENUE				
Gross Sales	1,920,625	7,387,671	1,699,206	6,053,671
Less: Cost of Goods Sold	1,704,219	6,420,942	2,052,876	6,310,968
Gross Margin	216,406	966,729	(353,670)	(257,297)
OPERATING EXPENSES				
Salaries & Benefits (Note 3)	61,316	238,134	56,458	210,950
Rents & Leases	(1,200)	11,400	4,102	16,408
Printing & Binding	0	680	0	0
Data Processing	8,568	33,509	9,324	41,487
Repairs	32,816	55,866	0	1,206
Supplies	384	384	0	14,371
Indirect Cost (Note 1)	34,957	139,830	19,319	77,277
Fees	0	0	0	40
Insurance	424	461	0	568
Billing Service	18,500	122,028	18,267	73,326
Purchased Services	20,000	20,000	0	0
Interest	7,690	39,979	21,927	33,565
Total Operating Expense	183,455	662,271	129,397	469,198
OPERATING INCOME (LOSS)	32,951	304,458	(483,067)	(726,495)
NON-OPERATING INCOME (EXPENSE)				
PBX Rental	9,701	38,804	9,701	48,429
PBX Depreciation	(43,348)	(170,283)	(12,172)	(48,689)
Interest Reimbursement	10,530	33,386	37,900	37,900
Total Non-Operating Income (Expense)	(23,117)	(98,093)	35,429	37,640
NET INCOME	9,834	206,365	(447,638)	(688,855)
RETAINED EARNINGS, BEGINNING OF PERIOD	(1,372,015)	(1,527,808)	(929,673)	(790,306)
ADJUSTMENT TO RETAINED EARNINGS	(80,219)	(120,957)	(150,497)	(48,647)
RETAINED EARNINGS, END OF PERIOD	(1,442,400)	(1,442,400)	(1,527,808)	(1,527,808)
	=====	=====	=====	=====

STATE OF MINNESOTA  
TELECOMMUNICATIONS  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
FISCAL YEAR 89, 4TH QUARTER

FINAL REVISED 11/15/89

CASH PROVIDED	4TH QTR	Y-T-O
From Operations:		
Net Income (Loss)	9,834	206,365
Items Added to (Deducted From) Net Income:	-----	-----
Decrease (Increase) in Current Assets:		
Accounts Receivable	47,939	(7,078)
Prepaid Expense	9,219	9,219
	-----	-----
Total Decrease (Increase) in Current Assets	57,158	2,141
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(79,081)	(579,294)
Accrued Compensated Absences	743	(2,119)
Salaries Payable	(3,982)	1,206
Deferred Revenue	0	0
	-----	-----
Total Decrease (Increase) in Current Liabilities	(82,320)	(580,207)
Depreciation and Amortization	43,348	170,283
Amortization of Deferred Costs	0	0
Losses (Gains) on Fixed Asset Sales	0	0
Cummulative Effect of Compensated Absences	139	549
	-----	-----
Total Items Added (Deducted)	18,325	(407,234)
	-----	-----
Total Cash Provided From Operations	28,159	(200,869)
	-----	-----
OTHER CASH PROVIDED:		
Cash Advance	0	750,000
Proceeds from Bond Sales	0	0
Collection of Financing Leases Receivable	36,186	146,800
	-----	-----
Total Other Cash Provided	36,186	896,800
	-----	-----
TOTAL CASH PROVIDED	64,345	695,931
	-----	-----
CASH APPLIED:		
Investments in Fixed Assets	0	29,968
Investment in Financing Leases Receivable	0	0
Increased in Deferred Costs	0	0
Reduction of Advances from Other Funds	124,071	602,504
Repayment of Revenue Bond Principal	81,500	161,512
Prior Period Adjustment to Retained Earnings	0	0
Other Cash Applied	80,219	120,957
	-----	-----
TOTAL CASH APPLIED	285,790	914,941
	-----	-----
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(221,445)	(219,010)
CASH AND INVESTMENTS, BEGINNING OF PERIOD	875,760	873,325
	-----	-----
CASH AND INVESTMENTS, YEAR-TO-DATE	654,315	654,315
	=====	=====



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 are \$139,830 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 or 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. 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 5. ADJUSTMENT TO RETAINED EARNINGS:

Adjustment to Retained Earnings is for uncollectible accounts receivable prior to FY89 written off.

NOTE 6. MASTER LEASE PAYMENTS:

MASTER LEASE PAYMENTS	
<hr/>	
Fiscal Year ending	
1990	\$171,781.61
1991	\$85,482.46
1992	\$32,871.28
<hr/>	
Total Minimum Payments	\$290,135.35
Less: Amt. Representing Interest	\$7,703.89
<hr/>	
Present Value of Net Minimum Payments	\$282,404.46

## Office Memorandum

DATE July 11, 1989

TO Jeff Zlonis, Deputy Commissioner  
Department of Administration

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

PHONE : 296-5188

SUBJECT : Telecommunications Fiscal Year 1990 Rate Package

This activity has consistently submitted rate packages the last few years with the assurance that approval of those rates would solve its financial problems. In fiscal year 1988 there was a huge increase of 48.06%, in 1989 there was a large increase of 9.23% and this year the increase is 7.7%. All of these increases were considerably larger than anticipated in the biennial budget projections. State agencies had no opportunity to build these amounts into their biennial budget requests.

It has been necessary to make a number of loans to this activity and increase the contributed capital by \$1,000,000 this last legislative session in order to take care of the cash flow problems. Please be reminded that the \$750,000 loan made payable to Telecommunications in February 1989 is now due and payable since the Legislature increased the contributed capital by \$1,000,000.

The rate package for fiscal year 1990 is approved with the understanding that there will be no interim rate adjustments during the year regardless of further cost increases.

The following rates are approved to become effective July 1, 1989:

<u>Description</u>	<u>F.Y. 1989</u>	<u>Approved Rate</u> <u>F.Y. 1990</u>
<b>Minnesota Calls</b>		
Day 8:00 a.m.-5:00 p.m.	\$ .248 min	\$ .27 min
Night 5:00 p.m.-8:00 a.m.	.186 min	.21 min
<b>Interstate Calls</b>		
Day 8:00 a.m.-5:00 p.m.	.276 min	.28 min
Night 5:00 p.m.-8:00 a.m.	.207 min	.22 min

Jeff Zlonis  
July 11, 1989  
Page 2

Canada Calls	.276 min	.40 min
International Calls	.276 min	2.05 min
In-WATS	.350 min	.40 min
Directory Assistance	.55 min	.80 min
Bulk Mileage-Per Mile per month	1.80	2.22

Shared Circuits -

Percent over direct cost	15.6%
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Country Shared Equipment

Direct cost plus \$2.00 per station administrative charge	Direct cost +2.00
---	-------------------

PBX Shared Equipment

Direct cost plus \$4.00 per station administrative charge	Direct cost +4.00
---	-------------------

Operator Services

Credit card calls	10.0%
Other calls	15.0%

800 Service	.01 min
-------------	---------

DS-1 Service

Percent over direct cost	15.9%
--------------------------	-------

cc: Brian Roherty  
Ted Spiess  
Mike Rajacich  
Bart Nelson  
Judy Pinke  
Karen Carpenter  
Don Klein

BOBN550t

STATE OF MINNESOTA  
OFFICE OF ADMINISTRATIVE HEARINGS  
ADMINISTRATIVE HEARINGS

Services Provided

This activity exists to conduct contested case and rule making hearings for Minnesota state agencies political subdivisions and school districts. The office conducts hearings, compiles the official record, issues recommendations and/or final orders.

FMC 74.4 Allowable Cost Standard

The cost of legal expenses required in the administration of grant programs is allowable. Legal services furnished by the chief legal officer of a state, local or Indian tribal government or his staff solely for the purpose of discharging his general responsibilities as legal officer are unallowable. Legal expenses for the prosecution of claims against the federal government are unallowable.

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  
OFFICE OF ADMINISTRATIVE HEARINGS  
BALANCE SHEET  
(6/30/89 After Final Closing)  
17800:00-90-9

ASSETS

Current Assets:

Cash - In State Treasury	\$ 148,098	
Cash - Imprest Fund	\$ 50	
Accounts Receivable	\$ 143,455	\$ 291,603

Non-Current Assets:

Furniture and Equipment	\$ 154,401	
Less: Accumulated Depreciation	\$ (97,013)	\$ 57,388

Total Assets	\$ 348,991
--------------	------------

LIABILITIES, CONTRIBUTIONS AND RETAINED

Current Liabilities:

Accrued Salaries	\$ 24,843	
Contract Fees	\$ 11,845	
Equipment Rent and Maintenance	\$ 994	
Miscellaneous Expense	\$ 1,795	
S.W.A. - Indirect Costs	\$ 0	\$ 39,477

Contributions and Retained Earnings

Reserve for Compensated Absences	\$ 65,328	
Contributions from General Fund	\$ 167,000	
Retained Earnings	\$ 77,186	

Total Liabilities, Contributions, Reserves and Retained Earnings	\$ 348,991
---	------------

SOURCE AND USE OF FUNDS

Cash Balance - 05-31-89	\$ 163,859
Cash Collected	\$ 118,157
Cash Liquidated	\$ (133,918)
Cash Balance - 06-30-89	\$ 148,098
Accounts Receivable	\$ 143,455
Accounts Payable	\$ (39,477)
Total Funds Available	\$ 252,076

*James L. 12*  
*9-21-89*

OFFICE OF ADMINISTRATIVE HEARINGS - Final Statement of Revenues and Expenses  
(After Closing)

19800: CC-9C-9

	June FY 89	Year to Date FY 89	FY 89 Budget
<b>REVENUE:</b>			
<u>Administrative Law Judge Services:</u>			
In-house Admin Law Judge 722.0 hrs	\$ 53,443	\$837,363	\$1,014,096
Expense Reimbursement	2,174	11,460	9,400
Contract Capacity & Exp 439.0 hrs	32,493	343,322	95,904
Legal Tech.	3,035	22,403	16,500
Total ALJ Revenue	\$ 91,145	\$1,214,548	\$1,135,900
<u>Contract Reporter Services:</u>			
Appearance Fees	\$ 25	\$ 6,016	\$ 5,200
Transcript Sales	1,780	35,657	44,800
Total CR Revenue	\$ 1,805	\$ 41,673	\$ 50,000
<u>General Support:</u>			
Sales of Xerox Copies & Tapes	\$ 429	\$ 3,277	\$ 2,800
Dakota County	3,429	31,819	28,500
Other Income & (PUC Hearing Room)	505	9,125	16,000
Total G.S. Revenue	4,363	44,221	47,300
TOTAL REVENUE	\$ 97,313	\$1,300,442	\$1,233,200
<b>EXPENSES:</b>			
<u>Administrative Law Judge Expenses</u>			
Salaries	\$ 43,135	539,803	\$ 625,534
Travel	1,942	13,714	14,000
Prof. Development	0	4,409	7,000
Contract Capacity	20,438	209,997	58,500
Technical Consultants	0	0	0
Total ALJ Expenses	\$ 65,515	\$767,923	\$ 705,034
<u>Contract Reporters Expenses</u>	\$ 2,607	\$ 42,475	\$ 50,000
<u>General Support Expenses</u>			
Salaries	\$ 25,380	\$306,665	\$ 297,556
Office Rent & Ramp	5,188	62,113	61,500
Equip. Rent & Maint.	1,445	19,465	26,200
Printing & Xerox	(9)	857	1,450
Phone & Postage	1,389	14,512	13,500
Travel	1,341	3,613	1,400
Supplies & Furniture under \$500	1,035	15,015	14,000
Prof. Development	0	2,556	2,000
Statewide Indirect Costs	0	18,732	30,000
Depreciation	1,706	12,821	8,430
ISB Terminal & West Law	595	10,681	7,000
PUC Hearing Room	0	2,025	12,000
Attorney General	413	700	3,130
Total GS Expenses	\$ 38,483	\$469,755	\$ 478,166
TOTAL EXPENSES	\$106,605	\$1,280,153	\$1,233,200
Net Operating Income/(Loss)	(9,292)	20,289	
Adjustments - Res. for Compensated Abs.	(614)	(614)	
Net Income/Loss	(9,906)	19,675	
Retained Earnings 6-30-88		57,511	
Retained Earnings 05-31-89	87,092		
Retained Earnings 06-30-89	77,186	77,186	

*9-21-89*

OFFICE OF ADMINISTRATIVE HEARINGS

TO: THOMAS TRIPLETT, Commissioner  
Department of Finance

FROM: WILLIAM G. BROWN *WGB*  
Chief Administrative Law Judge

5/15/89

341-7640

RE: REQUEST FOR APPROVAL OF FISCAL 90 BILLING RATES

We hereby request approval of the Department of Finance to charge the following rates for FY 90:

**Rates for Administrative Law Judge Services:**

Employee Administrative Law Judge	- \$74 per hour
Expenses Out of the 7-County Metro Area	- State approved rates
Legal Technician	- \$33 per hour

Contract Administrative Law Judge	- \$74 per hour
Expenses Out of the 7-County Metro Area	- State approved rates

Sign Language Interpreter Services	- Contract price
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**Rates for Hearings Reporter and Transcription Services:**

Contract Court Reporter Appearance Fee	- M-Contract price
Contract Transcript Preparation	- M-Contract price
Contract Court Reporter Expenses	- State approved rates

**Rates for General Support Services:**

Sales of Xerox Copies	- \$.25 per page with a \$1.00 minimum billing fee
Sales of Hearing Tapes	- OAH Cost per tape, plus \$2.50/tape transfer fee, \$5.00 minimum

Westlaw Electronic Legal Research Service	- Per minute costs billable to cases at cost.
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WGB:DR:sh

Approved June 6, 1989  
Department of Finance

*Brian Roherty*  
\_\_\_\_\_  
Brian Roherty, Assistant Commissioner



STATE OF MINNESOTA  
OFFICE OF ADMINISTRATIVE HEARINGS  
WORKERS COMPENSATION TRANSCRIPT

Services Provided

Prepare and forward transcript of appealed cases to the Worker's Compensation Court of Appeals.

FMC 74.4 Allowable Cost Standard

The cost of legal expenses required in the administration of grant programs is allowable.

How Rates are Computed

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

Revised 12-18-89 p.m.

**WORKERS' COMPENSATION TRANSCRIPT AND FILING FEE REVOLVING FUND**  
**STATEMENT OF REVENUES & EXPENSES IN FUND BALANCE**  
**YEAR ENDED JUNE 30, 1989**

	April thru June	FY-89 (Final)
<b><u>OPERATING REVENUE:</u></b>		
Appeal Filing Fees	\$ 5,400	\$ 17,375
Poverty Transcript Sales	3,127	7,415
Xerox Copy Sales	820	3,850
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL Sales	\$ 9,347	\$ 28,640
<b><u>OPERATING EXPENSES:</u></b>		
Poverty Transcript Preparation	\$ 3,127	\$ 7,415
Court Reporter Appearance Fees	442	23,252
Xerox Copy Machine Maintenance	0	2,000
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL EXPENSES	\$ 3,569	\$ 32,667
Net Operating Income	\$ 5,778	\$ (4,027)
Adjustments (Transfer to Res. for Poverty Transcript Losses)	<u>(5,000)</u>	<u>(4,687)</u>
NET INCOME	\$ 778	\$ (8,714)
RETAINED EARNINGS, June 30, 1988		\$ 40,532
RETAINED EARNINGS, March 31, 1989	\$ 31,040	
RETAINED EARNINGS, June 30, 1989	\$ 31,818	\$ 31,818

**BALANCE SHEET - YEAR ENDED JUNE 30, 1989**

<b><u>ASSETS:</u></b>	
Cash	\$ 23,002
Accounts Receivable-Xerox Copies \$ 470	
-Poverty Tran <u>14,340</u>	<u>14,810</u>
TOTAL ASSETS	<u>\$ 37,812</u>
<b><u>LIABILITIES, RESERVES &amp; RETAINED EARNINGS:</u></b>	
Accounts Payable	\$ 0
Reserve for Poverty Transcript Losses	5,994
Retained Earnings	<u>31,818</u>
TOTAL LIABILITIES, RESERVES & RETAINED EARNINGS	<u>\$ 37,812</u>

**STATEMENT OF CHANGES IN FINANCIAL POSITION**

<b><u>CASH PROVIDED:</u></b>	
Net Operating Income/(Loss)	<u>\$ (4,027)</u>
Prior Year Adjustment	313
<b><u>Cash Applied:</u></b>	
A/R - Poverty Transcript Write-Off	<u>(4,738)</u>
Total Cash Provided	<u>(8,452)</u>

	JUNE 30, 1988	JUNE 30, 1989	INCREASE/ (DECREASE)
Current Assets:			
Cash	\$ 33,812	\$ 23,002	\$ (10,810)
A/R	12,452	14,810	2,358
Current Liabilities:			
A/P	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Working Capital	<u>\$ 46,264</u>	<u>\$ 37,812</u>	<u>\$ (8,452)</u>

STATE OF MINNESOTA  
OFFICE OF ADMINISTRATIVE HEARINGS  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
June 30, 1989  
19800:00-90

			Working Capital
<u>FINANCIAL RESOURCES PROVIDED:</u>			
Net Income/(Loss) Year-to-Date	\$	19,675	
Add: Expenses <u>Not</u> Requiring Outlay of Working Capital - Depreciation	\$	12,821	
Reserve for Compensated Absences & Adjustment	\$	614	
Total Financial Resources Provided			\$ 33,110
<u>FINANCIAL RESOURCES APPLIED:</u>			
Investment in fixed Assets			\$ (39,152)
Total Cash Provided from Operations			\$ (6,042)
<u>COMPOSITION OF WORKING CAPITAL:</u>			
	JUNE 30 1988	JUNE 30 1989	Increase/ (Decrease)
<u>CURRENT ASSETS:</u>			
Cash	\$ 175,518	\$ 148,148	\$ (27,370)
Accounts Receivable	136,246	143,455	7,209
<u>CURRENT LIABILITIES:</u>			
Accounts Payable	\$ 53,596	\$ 39,477	\$ 14,119
Working Capital	\$ 258,168	\$ 252,126	\$ (6,042)

Footnotes: Summary of Significant Accounting Policies:

Minn. Laws 1975, Ch. 380, Sec. 16 created the Office of Administrative Hearings and Sec. 19 of that Act appropriated \$167,000.00 to establish the account.

These Statements reflect the accrual basis of accounting. Revenue is recognized in the accounting period earned and expenses are recognized when incurred. Supplies and law library purchases are expensed as purchased.

Furniture and equipment are recorded at historical costs less accumulated depreciation. Furniture and equipment are depreciated on a straight line basis over a 5 year life with zero salvage value.

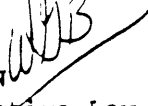
Beginning in fiscal year 1982, Administrative Hearings set up a reserve for compensated absences to recognize the liability for unpaid leave. The year end balance computed by Dept. of Finance per Central Payroll division records.

*James Beck*  
9-21-89

OFFICE OF ADMINISTRATIVE HEARINGS

TO: THOMAS TRIPLETT, Commissioner  
Department of Finance

5/15/89

FROM: WILLIAM G. BROWN   
Chief Administrative Law Judge

341-7640

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Westlaw Electronic Legal Research Service	- Per minute costs billable to cases at cost.
---	---

WGB:DR:sh

Approved June 6, 1989  
Department of Finance

  
Brian Roherty, Assistant Commissioner

F.Y. 1989 ACTUAL

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

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F.Y. 1989 ACTUAL

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Summary of Allocation Basis.....	Exhibit C

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

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F.Y. 1989 ACTUAL

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

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F.Y. 1989 ACTUAL

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

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TOCACTP.88

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

	BLDG CODE CNST CRD	BLDG FUND	PLANT MGMT	STATE REG DOCUMENTS	ELECTRNC EQUIP MICROGRPH RENTAL	TELECOMM	MOTOR POOL	STATE PRINTER	CENTRAL STORES	
ADMN-ADMIN MGMT	49,154	55,220	266,148	43,664	23,762	6,665	70,918	91,072	120,926	78,301
ADMN-PROPERTY MGMT	496		23,279	496	496	990	496	496	2,476	496
ADMN-INFORMATION MGMT	1,403	89	2,348	2,563	198	64	908	1,190	651	156
ADMN-OPERATIONS MGMT	539	84	2,148	4,219	193	27	101	315	696	224
ADM-MATERIALS MGMT	712	58,955	14,356	3,285	1,368	3,475	615	16,002	2,447	4,425
FIN-FISC MGMT/ADM										
FIN-BUDGET	1,134	2,016	4,782	2,091	757	531	6,310	7,329	5,292	6,587
FIN-ACCOUNTING	2,733	7,139	15,339	6,917	2,195	1,765	26,472	30,926	22,028	27,681
FIN-OTHER	711	881	5,346	1,079	560	284	2,681	3,282	3,839	2,914
EMPLOYEE RELATIONS	3,135	926	22,976	2,784	1,866	266	1,107	2,110	7,067	1,570
MEDIATION SVCS	9		67	9	6			7	28	4
LEGISLATIVE AUDIT										
TREASURER	93	244	524	237	75	60	905	1,057	753	947
ATTY GEN-GEN SUPP										
SINGLE AUDIT		22								
IMB CREDIT	(7)		(27)	(790)	(27)		(476)	(428)	(15)	(1)
TOTAL PLAN ALLOCATN	60,112	125,576	357,286	66,554	31,449	14,127	110,037	153,358	166,188	123,304
F.Y. 1989 BUDGET PLAN	49,263	74,639	320,005	61,809	36,500	32,385	119,285	170,732	162,319	131,671
ROLL FRWRD ADJUSTMNT	10,849	50,937	37,281	4,745	(5,051)	(18,258)	(9,248)	(17,374)	3,869	(8,367)

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
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	FEDERAL SURPLUS	RESOURCE RECOVERY	CLRN ACCT AUCT PROC	COMMUTER VANS	COMPUTER SERVICES	ADDRESS INSERT	MATERIALS TRANSFER	CENTRAL MAINT REV	CAPITOL PRKNG	PROC SUR LOCAL GOVT
ADMN-ADMIN MGMT	20,294	667	569	2,531	369,101	12,366	4,795	3,396	9,573	2,874
ADMN-PROPERTY MGMT					2,476	496		3,467		
ADMN-INFORMATION MGMT	259			11	18,983				185	
ADMN-OPERATIONS MGMT	371	4		7	3,207	86	35	24	27	26
ADM-MATERIALS MGMT	272	1		392	30,816	315	107	3	1,218	
FIN-FISC MGMT/ADM										
FIN-BUDGET	1,544	275	185	299	7,678	433	222	204	1,000	254
FIN-ACCOUNTING	3,408	94	252	753	17,981	1,334	410	335	3,261	
FIN-OTHER	522	18	24	140	7,034	462	299	145	571	32
EMPLOYEE RELATIONS	1,251	45		83	32,600	928	384	262	220	285
MEDIATION SVCS	3				118		5			1
LEGISLATIVE AUDIT										
TREASURER	116	3	8	26	615	46	14	11	111	
ATTY GEN-GEN SUPP										
SINGLE AUDIT										
IMB CREDIT	(5)			(2)					(49)	
TOTAL PLAN ALLOCATN	28,035	1,107	1,038	4,240	490,609	16,466	6,271	7,847	16,117	3,472
F.Y. 1989 BUDGET PLAN	20,294	6,760		4,821	500,760	15,652	21,979	18,937	24,443	5,159
ROLL FRWRD ADJUSTMNT	7,741	(5,653)		(581)	(10,151)	814	(15,708)	(11,090)	(8,326)	(1,687)

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

	RCD LOC	MGMT GOVT	MGMT SPEC	ANAL FUND	911 IISAC	EMRGNCY	RISK MGMT	VLNTR SERVICES	ADMIN OTHER	AGRICLTRE	ANIMAL HEALTH	BO BOARD	ARTS
ADMN-ADMIN MGMT	119		13,743		33	18,180	3,166	1,071	11,855				
ADMN-PROPERTY MGMT										6,935			
ADMN-INFORMATION MGMT			342			599	35	430	43	23,808	2,091		1,316
ADMN-OPERATIONS MGMT			114			35	4	3	202	12,184	1,067		205
ADM-MATERIALS MGMT			155		109	505	464	50	1,211	81,592	792		9,528
FIN-FISC MGMT/ADM													
FIN-BUDGET	12		385		131	1,829	406	327	1,895	58,931	3,386		7,154
FIN-ACCOUNTING	53		573		15	6,322	1,219	323	1,603	65,083	3,223		4,386
FIN-OTHER	5		207		1	664	125	41	200	15,543	1,578		736
EMPLOYEE RELATIONS			1,236			388	41	34	153	56,540	4,856		2,216
MEDIATION SVCS			4							184	14		6
LEGISLATIVE AUDIT										11,608	6,006		1,339
TREASURER	2		19			216	42	11	55	2,224	110		150
ATTY GEN-GEN SUPP													
SINGLE AUDIT									89	40	5		21
IMB CREDIT			(6)			(12)	(18)	(227)	(2)	(442)	(225)		(2)
TOTAL PLAN ALLOCATN	191		16,772		289	28,726	5,484	2,063	17,304	334,230	22,903		27,055
F.Y. 1989 BUDGET PLAN	1,410		9,132		555	128,422	2,355		96,598	387,919	18,831		24,306
ROLL FRWRD ADJUSTMNT	(1,219)		7,640		(266)	(99,696)	3,129		(79,294)	(53,689)	4,072		2,749

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

	AUDITOR	COMMERCE	COMMUNIC IMP BD	COMM COLL BD	CORRECTNS	DISABLY COUNCIL	EDUC CENT OFF	EDUC FBLT SCHL	EDUC VO-TECH	HEALTH
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT	496	496		13,868	13,868	496	5,449	990	1,486	6,439
ADMN-INFORMATION MGMT	3,783	21,608	2,034	62,138	47,173	756	29,760	1,859	9,048	42,084
ADMN-OPERATIONS MGMT	2,628	9,347	41	32,348	25,851	708	26,442	2,350	5,985	11,165
ADM-MATERIALS MGMT	3,404	10,342	1,847	148,994	130,481	1,045	51,872	7,227	21,564	107,915
FIN-FISC MGMT/ADM										
FIN-BUDGET	2,814	33,560	907	49,610	116,896	2,162	90,605	9,431	49,154	95,887
FIN-ACCOUNTING	6,181	45,574	1,015	174,826	164,521	2,173	131,462	8,157	30,648	104,333
FIN-OTHER	2,840	8,701	110	54,231	59,468	394	21,477	4,657	5,275	26,545
EMPLOYEE RELATIONS	14,857	31,008	137	310,339	259,574	1,303	53,927	25,627	15,901	109,324
MEDIATION SVCS	39	93		917	813	3	159	83	45	348
LEGISLATIVE AUDIT	14,109	1,532		252,053	55,926		110,607	2,289	32,208	17,863
TREASURER	211	1,557	35	5,976	5,624	75	5,720	279	1,048	3,566
ATTY GEN-GEN SUPP										
SINGLE AUDIT				181	88		6,622	3	677	1,978
IMB CREDIT	(11)	(863)		(213)	(2,504)	(11)	(2,058)	(23)	(227)	(993)
TOTAL PLAN ALLOCATN	51,351	162,955	6,126	1,105,768	977,779	9,104	532,044	62,929	172,812	526,354
F.Y. 1989 BUDGET PLAN	57,938	263,511		1,151,823	965,942	18,703	509,513	63,210	116,835	534,076
ROLL FRWRD ADJUSTMNT	(6,587)	(100,556)		(46,055)	11,837	(9,599)	22,531	(281)	55,977	(7,722)



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

	MEDICAL EXAMNR BD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHROPROTR BOARD	PSYCHOLOGY BOARD	OPTOMETRY BOARD	NURSING HOME BD	SOC WRK & MNTL HLTH	SOC WRK LIC BD
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT	990	1,486	496	496	496	496	496	496	1,486	
ADMN-INFORMATION MGMT	5,359	1,804	414	862	193	66	49	131	400	15
ADMN-OPERATIONS MGMT	953	2,278	83	204	52	45	14	26	59	13
ADM-MATERIALS MGMT	1,945	792	117	1,291	1,016	206	155	51	167	304
FIN-FISC MGMT/ADM										
FIN-BUDGET	7,071	7,584	3,214	4,527	2,566	2,130	1,142	1,958	2,020	1,240
FIN-ACCOUNTING	5,168	5,573	2,231	3,265	1,720	1,477	699	1,242	1,391	776
FIN-OTHER	854	944	322	411	238	205	95	154	207	98
EMPLOYEE RELATIONS	2,514	2,765	913	710	405	487	151	285	652	137
MEDIATION SVCS	7	9	2	2	2	1	1		3	
LEGISLATIVE AUDIT										
TREASURER	177	191	77	111	59	50	23	43	48	27
ATTY GEN-GEN SUPP										
SINGLE AUDIT										
IMB CREDIT	(2,485)	(566)	(68)	(286)	(23)				(23)	(8)
TOTAL PLAN ALLOCATN	22,553	22,860	7,801	11,593	6,724	5,163	2,825	4,386	6,410	2,602
F.Y. 1989 BUDGET PLAN	22,947	24,290	11,577	11,729	6,983	7,143	7,177	6,559	1,161	166
ROLL FRWRD ADJUSTMNT	(394)	(1,430)	(3,776)	(136)	(259)	(1,980)	(4,352)	(2,173)	5,249	2,436

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

	MARR & FAM THER 80	UNLIC HLTH PROV 80	MNTL BOARD	PODIATRY BOARD	VET MED BOARD	HEARING EXAMINER	HIGH ED COORD 80	HIGH ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS	HUMAN SVC CENT OFF
ADMN-ADMIN MGMT											
ADMN-PROPERTY MGMT	496				496	2,476	990		496	1,981	13,868
ADMN-INFORMATION MGMT		15	8	113	3,868	3,629		16,662	8,486	342,496	
ADMN-OPERATIONS MGMT	13	13		15	894	6,509	29	4,915	2,148	64,097	
ADM-MATERIALS MGMT	152	152		53	8,672	12,753	3	10,278	3,953	102,814	
FIN-FISC MGMT/ADM											
FIN-BUDGET	895	1,307	729	1,430	3,500	23,282	165	12,559	4,760	110,842	
FIN-ACCOUNTING	505	729	375	826	8,153	19,129	44	16,161	3,244	163,162	
FIN-OTHER	66	85	45	105	2,181	6,253	52	4,411	1,692	42,168	
EMPLOYEE RELATIONS	137	137		161	9,552	10,071	320	16,117	9,490	125,775	
MEDIATION SVCS					13	17	1	50	29	392	
LEGISLATIVE AUDIT						11,238		34,172	388	137,157	
TREASURER	17	25	13	29	279	3,725	1	552	111	14,269	
ATTY GEN-GEN SUPP											
SINGLE AUDIT							91	2,332	10	41,021	
IMB CREDIT		(8)		(32)	(12)	(117)		(292)	(186)	(148,814)	
TOTAL PLAN ALLOCATN	2,281	2,455	1,170	3,196	50,314	38,675	615	118,413	36,106	1,009,247	
F.Y. 1989 BUDGET PLAN	49	166	3,039	5,864	44,161	78,635	352	114,637	59,518	700,051	
ROLL FRWRD ADJUSTMNT	2,232	2,289	(1,869)	(2,668)	6,653	20,040	63	3,776	(23,412)	309,196	

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	NATURAL RESOURCES	BOXING BOARD
ADMN-ADMIN MGMT									
ADMN-PROPERTY MGMT	14,364	496	496	496	35,663	4,458	496	26,251	
ADMN-INFORMATION MGMT	48,365	485	1,303	6,267	149,821	47,032	34,167	122,169	59
ADMN-OPERATIONS MGMT	70,091	106	468	1,636	25,779	13,206	4,262	59,521	34
ADM-MATERIALS MGMT	106,850	425	4,615	22,564	205,930	23,067	6,491	230,361	102
FIN-FISC MGMT/ADM									
FIN-BUDGET	88,728	2,574	5,171	15,271	77,073	38,592	21,150	250,453	578
FIN-ACCOUNTING	126,221	1,263	3,125	23,219	340,057	64,069	26,913	387,483	504
FIN-OTHER	170,981	268	774	4,537	77,424	14,512	11,571	121,635	84
EMPLOYEE RELATIONS	764,421	971	3,234	17,343	276,524	45,113	44,930	329,948	206
MEDIATION SVCS	2,590	2	6	38	861	134	154	1,107	1
LEGISLATIVE AUDIT	99,805	9,565	116,133	17,373	101,486	17,331	7,193	39,705	
TREASURER	4,314	43	107	793	11,624	2,199	1,379	13,868	17
ATTY GEN-GEN SUPP									
SINGLE AUDIT	4	2		2	7,308	106	355	627	
IMB CREDIT	(152)	(1)	(5)	(20)	(12,101)	(432)	(93)	(7,457)	
TOTAL PLAN ALLOCATN	1,496,582	16,199	135,427	120,019	1,298,049	269,294	159,068	1,575,731	1,585
F.Y. 1989 BUDGET PLAN	1,654,628	7,299	133,271	134,807	1,432,573	356,907	169,488	1,410,137	3,127
ROLL FRWRD ADJUSTMNT	(158,046)	8,900	2,156	(14,788)	(135,524)	(87,613)	(10,420)	165,594	(1,542)

STATE OF MINNESOTA  
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	BARBERS BOARD	ELECTRICITY BOARD	ARCH-ENG BOARD	ABSTRACTS BOARD	ACCOUNTING BOARD	PEACE OFF BOARD	PLANNING	POLLUTN CONTROL	PUB EMP RET ASSN	PUBLIC SAFETY
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT		496				1,486	2,476	5,943	1,981	49,531
ADMN-INFORMATION MGMT	74	3,504	357		265	452	4,896	30,173	2,190	232,397
ADMN-OPERATIONS MGMT	158	228	251	15	655	315	4,188	8,309	17,610	130,397
ADM-MATERIALS MGMT	460	1,454	168	101	624	1,096	11,565	43,836	5,106	129,110
FIN-FISC MGMT/ADM										
FIN-BUDGET	1,259	4,208	2,624	349	1,971	1,276	11,613	54,103	7,432	144,528
FIN-ACCOUNTING	1,561	5,542	3,481	148	2,665	3,008	12,920	47,617	7,001	605,435
FIN-OTHER	189	894	445	14	332	427	3,450	17,833	2,008	98,160
EMPLOYEE RELATIONS	274	2,490	834		549		13,707	76,894	8,959	235,924
MEDIATION SVCS	1	7	2		1		45	250	27	733
LEGISLATIVE AUDIT		9,987					2,660		31,424	42,355
TREASURER	53	190	118	5	91	103	441	1,628	9,926	21,048
ATTY GEN-GEN SUPP										
SINGLE AUDIT						1	329	505		450
IMB CREDIT	(1)	(528)	(119)		(89)	(1)	(139)	(240)	(27)	(75,108)
TOTAL PLAN ALLOCATN	4,028	28,472	8,161	632	7,064	8,161	68,151	286,851	93,637	1,614,960
F.Y. 1989 BUDGET PLAN	7,380	20,202	11,789	2,313	9,616	8,496	67,682	261,724	99,642	1,586,166
ROLL FRWRD ADJUSTMNT	(3,352)	8,270	(3,628)	(1,681)	(2,552)	(335)	469	25,127	(6,005)	28,794

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

	PUBLIC SERVICE	PUBLIC UTIL COMM	RACING COMM	REVENUE	SECRTY OF STATE	STATE RETRMNT	STATE UNIV SYS	TEACHRS RETRMNT	TRADE & ECON DEV
ADMN-ADMIN MGMT									
ADMN-PROPERTY MGMT	3,467	990		16,840	2,972		16,840	990	6,439
ADMN-INFORMATION MGMT	7,501	1,189	1,372	276,018	15,757	7,275	161,777	3,970	19,505
ADMN-OPERATIONS MGMT	3,065	940	161	98,096	5,611	4,386	62,548	9,034	28,624
ADM-MATERIALS MGMT	20,691	1,575	2,363	49,131	3,865	613	225,719	1,733	60,596
FIN-FISC MGMT/ADM									
FIN-BUDGET	13,712	2,994	5,359	71,934	7,516	7,014	50,906	3,698	42,528
FIN-ACCOUNTING	14,170	3,265	3,801	69,032	18,384	6,111	196,513	3,695	46,935
FIN-OTHER	4,208	1,083	550	30,649	3,423	1,435	92,947	1,347	10,498
EMPLOYEE RELATIONS	18,339	4,813	1,570	158,073	8,513	3,007	334,354	6,456	34,172
MEDIATION SVCS	55	12	4	485	22	14	1,799	19	101
LEGISLATIVE AUDIT	53	88	15,589	104,913	21,444	43,033	109,266	32,323	41,352
TREASURER	484	111	130	85,345	628	7,321	6,717	6,181	1,604
ATTY GEN-GEN SUPP									
SINGLE AUDIT	16						180		758
IMB CREDIT	(171)	(15)	(240)	(108,678)	(1,229)	(3,568)	(299)	(901)	(318)
TOTAL PLAN ALLOCATN	85,590	16,945	30,659	341,838	86,906	78,641	1,559,267	68,545	292,794
F.Y. 1989 BUDGET PLAN	72,267	17,078	14,332	657,586	58,820	66,011	1,848,899	64,832	265,740
ROLL FRWRD ADJUSTMNT	13,323	(133)	16,327	184,252	28,086	12,530	(289,632)	3,713	27,054

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

	TRANSPRTN	REG 80	VETERANS AFFAIRS	WASTE MGMT 80	WRKRS COMP COURT	ZOO	OTHER	TOTAL
ADMN-ADMIN MGMT								1,280,163
ADMN-PROPERTY MGMT	17,336		1,981	1,486	2,476	5,449	26,740	363,063
ADMN-INFORMATION MGMT	183,504	302	4,994	2,866	229	4,800	109,977	2,147,597
ADMN-OPERATIONS MGMT	76,924	334	6,384	709	304	1,907	22,052	873,580
ADMN-MATERIALS MGMT	392,318	113	9,241	1,882	291	5,934	79,844	2,512,569
FIN-FISC MGMT/ADM								0
FIN-BUDGET	115,491	334	28,791	2,336	482	20,526	92,114	1,962,014
FIN-ACCOUNTING	293,779	475	38,817	3,036	714	31,318	100,503	3,651,361
FIN-OTHER	150,343	225	15,196	717	362	7,005	21,379	1,161,273
EMPLOYEE RELATIONS	691,956	1,176	63,463	3,664	2,037	20,732	111,635	4,737,637
MEDIATION SVCS	2,271	2	230		1	31	43	14,602
LEGISLATIVE AUDIT	96,885		48,361	32,852		247	1,035,747	2,787,729
TREASURER	10,041	16	1,327	104	25	1,071	4,842	246,476
ATTY GEN-GEN SUPP							5,045,253	5,045,253
SINGLE AUDIT	12,719		135				258	77,435
IMB CREDIT	(29,045)		(23)	(11)		(11)	(1,191)	(404,797)
TOTAL PLAN ALLOCATN	2,014,622	2,977	218,897	49,641	6,821	99,124	6,649,196	26,455,955
F.Y. 1989 BUDGET PLAN	2,093,756	4,520	168,125	25,500	10,755	125,188	3,616,443	22,622,995
ROLL FRWRD ADJUSTMNT	(79,134)	(1,543)	50,772	24,141	(3,834)	(26,064)	3,032,753	2,923,733

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	(371,281)							
ADMN-ADMN MGMT	14,575	(2,329,828)						
ADMN-PROPERTY MGMT	20,626	49,689	(1,465,208)					
ADMN-INFORMATION MGMT	70,664	74,518	3,406	(2,497,287)				
ADMN-OPERATIONS MGMT	6,455	135,083	4,380	686	(1,241,819)			
ADMN-MATERIALS MGMT	7,991	70,554	1,946	23,436	2,990	(2,679,533)		
FIN-FISC MGMT/ADM	43,801		1,460	34,320	11,988	4,708	(1,261,824)	
FIN-BUDGET							302,387	(2,338,631)
FIN-ACCOUNTING							537,121	
FIN-OTHER							247,035	
EMPLOYEE RELATIONS	83,953		973	31,284	6,521	11,579		24,867
MEDIATION SVCS	11,681			3,724	1,092	2,324		1,586
LEGISLATIVE AUDIT	26,608		487	5,635	1,165	2,030		2,004
TREASURER	15,670		487	3,957	230	768		1,370
ATTY GEN-GEN SUPP	69,257		12,652	38,632	8,733	10,873		15,496
SINGLE AUDIT								
ISB CREDIT								
ADMN-ADMIN MGMT		77,813	3,893	4,070	113	2,645		4,002
ADMN-PROPERTY MGMT			2,433	1,884	637	3,771		2,529
ADMN-INFORMATION MGMT				12,154	336	3,249		2,357
ADMN-OPERATIONS MGMT					822	2,816		4,847
ADMN-MATERIALS MGMT						2,688		1,281
FIN-FISC MGMT/ADM							175,281	10,683
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
TREASURER								
ATTY GEN-GEN SUPP								
SINGLE AUDIT								
ADMINISTRATION								
BLDG CODE & CNST CRD		42,871	487	1,381	517	708		1,094
BUILDING FUND		48,037		88	81	58,555		1,942
PLANT MANAGEMENT		232,802	22,871	2,310	2,059	14,259		4,608
STATE REG-DOCUMENTS		38,256	487	2,522	4,045	3,262		2,015
MICROGRAPHICS		20,797	487	195	185	1,359		730
ELECT EQUIP RENT		5,850	973	63	26	3,451		512
TELECOMMUNICATIONS		62,354	487	894	97	611		6,073
MOTOR POOL		80,030	487	1,171	302	15,894		7,054
STATE PRINTER		105,991	2,433	641	667	2,431		5,094
CENTRAL STORES		68,824	487	154	215	4,395		6,340
FEDERAL SURPLUS		17,784		255	355	270		1,490

## 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		584			4	1		266
CLRN6 ACCT- AUCT PR		501						179
COMMUTER VAN		2,222		11	7	390		288
COMPUTER SERVICES		322,808	2,433	18,681	3,075	30,607		7,408
ADDRESS & INSERT		10,825	487		82	313		417
MATERIALS TRANSFER		4,196			34	106		214
CENTRAL MNTNCE		2,972	3,406		23	3		197
CAPITOL PARKING		8,412		183	26	1,210		964
PROC SUR-LOCAL GOVT		2,512			25			246
RECDS MGMT-LOCAL GOVT		105						12
MGMT ANAL-SPEC FD		12,018		337	109	154		372
IISAC		29				108		127
911 EMERGENCY		15,978		590	34	502		1,762
RISK MGMT		2,784		34	4	461		391
VOLUNTEER SERVICES		941		423	3	50		316
OTHER		10,309		42	193	1,203		1,832
AGRICULTURE			6,813	23,430	11,682	81,038		57,761
ANIMAL HEALTH BOARD				2,058	1,923	787		3,313
ARTS BOARD				1,295	137	9,464		6,977
AUDITOR			487	3,723	2,520	3,381		2,716
COMMERCE			487	21,264	8,952	10,271		33,031
COMMUN IMPAIRED BD				2,002	39	1,835		890
COMMUNITY COLLEGE BD			13,625	61,150	31,316	147,983		47,697
CORRECTIONS			13,625	46,423	24,786	129,595		112,629
DISABILITY COUNCIL			487	744	679	1,038		2,110
EDUCATION-CENT OFF			5,353	29,286	25,353	51,520		37,415
EDUCATN-FARISLT SCHLS			973	1,829	2,253	7,178		9,110
EDUCATION-VO-TECH			1,460	8,904	5,739	21,417		48,192
HEALTH			6,326	41,415	10,705	107,183		92,480
HEALTH LIC BDS								
MEDICAL EXAMINERS			973	5,275	914	1,931		7,010
NURSING			1,460	1,776	2,185	787		7,520
PHARMACY			487	407	80	116		3,183
DENTISTRY			487	848	195	1,282		4,487
CHIROPRACTORS			487	190	49	1,009		2,539
PSYCHOLOGY			487	65	43	205		2,109
OPTOMETRY			487	48	13	154		1,128
NURSING HOME ADM			487	129	25	51		1,935
SOC WK & MNTL HLTH			1460	393	57	166		2,000
SOC WK LICENSE BD				15	12	302		1,225
HARR & FAM THERAPY BD			487		12	151		883
UNLIC MNTL HLTH PROV BD				15	12	151		1,289
PODIATRY				8				718
VETRNRY MEDICINE			487	111	14	53		1,411
HEARING EXAMINER			2,433	3,807	857	8,613		3,401
HIGHER ED COORD BD			973	3,571	6,241	12,667		22,920
HIGHER ED FAC AUTH					28	3		161
HOUSING FINANCE			487	16,396	4,712	10,208		12,181





STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN  
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	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	(3,932,549)							
FIN-OTHER		(1,890,670)						
EMPLOYEE RELATIONS	79,961	10,326	(12,619,678)					
MEDIATION SVCS	2,258	578	3,036	(1,487,677)				
LEGISLATIVE AUDIT	2,577	1,436	9,044		(3,149,591)			
TREASURER	3,827	549	1,631	3	40,790	(611,651)		
ATTY GEN-GEN SUPP	27,274	9,090	49,998	44	20,057	951	(18,559,350)	
SINGLE AUDIT								(77,458)
ISB CREDIT								
ADMN-ADMIN MGMT	4,018	1,228	6,127	14	89,213	140	123,343	
ADMN-PROPERTY MGMT	2,435	778	3,998	16		85		
ADMN-INFORMATION MGMT	3,829	1,218	5,880	8		134		
ADMN-OPERATIONS MGMT	18,445	2,213	3,120	11		643		
ADMN-MATERIALS MGMT	1,827	1,249	6,754	20		64		
FIN-FISC MGMT/ADM	37,984	6,699	16,732	34	52,928	1,325	6,106	
FIN-BUDGET								
FIN-ACCOUNTING					24,550			
FIN-OTHER					68,496			
EMPLOYEE RELATIONS			21,982	15	52,102	2,788	37,550	
MEDIATION SVCS					14,505	79	2,409	
LEGISLATIVE AUDIT					38,962	90	2,288	
TREASURER						133	11,565	
ATTY GEN-GEN SUPP							5,563,139	23
SINGLE AUDIT								
ADMINISTRATION								
BLDG CODE & CNST CRD	2,623	664	3,108	9		91		
BUILDING FUND	6,852	823	918			239		22
PLANT MANAGEMENT	14,723	4,994	22,779	66		513		
STATE REG-DOCUMENTS	6,639	1,007	2,760	9		232		
MICROGRAPHICS	2,107	523	1,850	6		73		
ELECT EQUIP RENT	1,694	265	264			59		
TELECOMMUNICATIONS	25,410	2,504	1,098			886		
MOTOR POOL	29,685	3,065	2,092	7		1,035		
STATE PRINTER	21,144	3,586	7,006	28		737		
CENTRAL STORES	26,570	2,722	1,557	4		927		
FEDERAL SURPLUS	3,271	488	1,240	3		114		

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN  
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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	90	16	45			3		
CLRNG ACCT- AUCT PR	242	22				8		
COMMUTER VAN	723	131	82			25		
COMPUTER SERVICES	17,259	6,572	32,321	117		602		
ADDRESS & INSERT	1,280	432	920			45		
MATERIALS TRANSFER	394	279	381	5		14		
CENTRAL MNTNCE	322	136	260			11		
CAPITOL PARKING	3,130	533	218			109		
PROC SUR-LOCAL GOVT		30	283	1				
RECDS MGMT-LOCAL GOV	51	5				2		
MGMT ANAL-SPEC FD	550	193	1,225	4		19		
ITSAC	14	1						
911 EMERGENCY	6,068	620	385			212		
RISK MGMT	1,170	116	41			41		
VOLUNTEER SERVICES	310	38	34			11		
OTHER	1,539	187	152			54		89
AGRICULTURE	62,471	14,520	56,055	182	11,434	2,178		40
ANIMAL HEALTH BOARD	3,094	1,475	4,814	14	5,915	108		5
ARTS BOARD	4,210	587	2,197	6	1,315	147		21
AUDITOR	5,933	2,653	14,730	39	13,897	207		
COMMERCE	43,745	8,128	30,742	92	1,509	1,525		
COMMUN IMPAIRED BD	974	103	136			34		
COMMUNITY COLLEGE BD	167,809	50,566	308,175	907	248,322	5,352		181
CORRECTIONS	157,918	55,560	257,349	804	55,086	5,507		98
DISABILITY COUNCIL	2,086	368	1,292	3		73		
EDUCATION-CENT OFF	126,186	20,062	53,465	157	109,003	5,601		6,622
EDUCATN-FARIBLT SCHLS	7,830	4,352	25,407	82	2,255	273		3
EDUCATION-VG-TECH	29,418	4,928	15,765	45	31,728	1,026		677
HEALTH	100,146	24,799	108,387	344	17,610	3,492		1,378
HEALTH LIC BDS								
MEDICAL EXAMINERS	4,961	797	2,492	7		173		
NURSING	5,349	882	2,741	9		187		
PHARMACY	2,141	301	905	2		75		
DENTISTRY	3,134	383	704	2		109		
CHIROPRACTORS	1,651	222	402	2		58		
PSYCHOLOGY	1,418	192	483	1		49		
OPTOMETRY	671	89	150	1		23		
NURSING HOME ADM	1,192	144	283			42		
SOC WK & MNTL HLTH	1,335	193	646	3		47		
SOC WK LICENSE BD	745	91	136			26		
HARR & FAM THERAPY B	485	62	136			17		
UNLIC MNTL HLTH PROV	700	79	136			24		
PODIATRY	360	42				13		
VETRNRY MEDICINE	793	98	160			28		
HEARING EXAMINER	7,826	2,038	9,470	13	11,069	273		
HIGHER ED COORD BD	18,361	5,842	9,984	17	12,166	3,648		91
HIGHER ED FAC AUTH	42	49	317	1		1		
HOUSING FINANCE	15,512	4,121	15,979	49	33,736	541		2,332



STATE OF MINNESOTA  
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SUMMARY OF ALLOCATED COSTS

	6-8 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	460,850								
ADMN-ADMIN MGMT	(457)	(316,972)							
ADMN-PROPERTY MGMT	(91)	7,260	(25,735)						
ADMN-INFORMATION MGMT	(670)	10,894	61	(39,950)					
ADMN-OPERATIONS MGMT	(26)	20,171	78	11	(53,151)				
ADMN-MATERIALS MGMT	(6,480)	10,249	35	378	129	(18,194)			
FIN-FISC MGMT/ADM	(33,069)		26	1,517	515	32	(276,791)		
FIN-BUDGET							77,031	(77,031)	
FIN-ACCOUNTING							136,829	(161,379)	
FIN-OTHER							62,931		
EMPLOYEE RELATIONS	(12,693)		17	502	280	79		937	
MEDIATION SVCS	(1,127)			61	47	16		32	
LEGISLATIVE AUDIT	(1,168)		9	91	50	14		44	
TREASURER			9	64	10	5		50	
ATTY GEN-GEN SUPP	(272)		226	625	376	74		554	
SINGLE AUDIT								1,140	
ADMINISTRATION									
BLDG CODE & CNST CRD	(7)	6,283	9	22	22	4		40	
BUILDING FUND		7,183		1	3	400		74	
PLANT MANAGEMENT	(27)	33,346	408	38	89	97		174	
STATE REG-DOCUMNTS	(790)	5,408	9	41	174	23		76	
MICROGRAPHICS	(27)	2,965	9	3	8	9		27	
ELECT EQUIP RENT		815	17	1	1	24		19	
TELECOMMUNICATIONS	(476)	8,564	9	14	4	4		237	
MOTOR POOL	(428)	11,042	9	19	13	108		275	
STATE PRINTER	(15)	14,935	43	10	29	16		198	
CENTRAL STORES	(1)	9,477	9	2	9	30		247	
FEDERAL SURPLUS	(5)	2,510		4	16	2		54	

STATE OF MINNESOTA  
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SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	6-8 IMB CREDIT	17.6 ADMN ADMN MGMT	18.5 ADMN PROP MGMT	19.7 ADMN 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
RESOURCE RECOVERY		83						9	4
CLRNG ACCT- AUCT PR		68						6	10
COMMUTER VAN	(2)	309				2		11	30
COMPUTER SERVICES		46,293	43	302	132	209		270	722
ADDRESS & INSERT		1,541	9		4	2		16	54
MATERIALS TRANSFER		599			1	1		8	16
CENTRAL MNTNCE		424	61		1			7	13
CAPITOL PARKING	(49)	1,161		2	1	8		36	131
PROC SUR-LOCAL GOVT		362			1			8	
RECDs MGMT-LOCAL GOV		14							2
MGMT ANAL-SPEC FD	(6)	1,725		5	5	1		13	23
IISAC		4				1		4	1
911 EMERGENCY	(12)	2,202		9	1	3		67	254
RISK MGMT	(18)	382		1		3		15	49
VOLUNTEER SERVICES	(227)	130		7				11	13
OTHER	(2)	1,546		1	9	8		53	64
AGRICULTURE	(442)		122	378	502	554		1,170	2,612
ANIMAL HEALTH BOARD	(225)			33	44	5		73	129
ARTS BOARD	(2)			21	8	34		177	176
AUDITOR	(11)		9	60	108	13		98	248
COMMERCE	(863)		9	344	385	1		529	1,829
COMMUN IMPAIRED BD				32	2	12		17	41
COMMUNITY COLLEGE BD	(213)		243	388	1,332	1,011		1,913	7,017
CORRECTIONS	(2,504)		243	750	1,065	386		4,267	5,503
DISABILITY COUNCIL	(11)		9	12	29	7		52	87
EDUCATION-CENT OFF	(2,058)		96	474	1,089	352		3,190	5,276
EDUCATN-FARIBLT SCHLS	(23)		17	30	37	49		321	327
EDUCATION-VO-TECH	(227)		26	144	246	147		962	1,230
HEALTH	(993)		113	669	460	732		3,407	4,187
HEALTH LIC BDS									
MEDICAL EXAMINERS	(2,485)		17	84	33	14		51	207
NURSING	(566)		26	28	93	5		64	224
PHARMACY	(68)		9	7	3	1		31	90
DENTISTRY	(286)		9	14	9	9		40	131
CHIROPRACTORS	(23)		9	3	3	7		27	69
PSYCHOLOGY			9	1	2	1		21	59
OPTOMETRY			9	1	1	1		14	28
NURSING HOME ADM			9	2	1			23	50
SOC WK & MNTL HLTH	(23)		26	7	2	1		20	56
SOC WK LICENSE BD	(8)				1	2		15	31
MARR & FAM THERAPY B			9		1	1		12	20
UNLIC MNTL HLTH PROV	(8)				1	1		18	29
PODIATRY								11	15
VETERNRY MEDICINE	(32)		9	2	1			19	33
HEARING EXAMINER	(12)		43	61	37	59		99	327
HIGHER ED COORD BD	(117)		17	58	268	86		362	768
HIGHER ED FAC AUTH					1			4	2
HOUSING FINANCE	(292)		9	266	203	70		378	649

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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							(371,281)
ADMN-ADMN MGMT							(2,315,253)
ADMN-PROPERTY MGMT							(1,394,893)
ADMN-INFORMATION MGMT							(2,348,699)
ADMN-OPERATIONS MGMT							(1,095,215)
ADMN-MATERIALS MGMT							(2,572,616)
FIN-FISC MGMT/ADM							(1,105,547)
FIN-BUDGET							(2,036,244)
FIN-ACCOUNTING							(3,395,428)
FIN-OTHER							(1,643,635)
EMPLOYEE RELATIONS							(12,370,214)
MEDIATION SVCS							(1,461,398)
LEGISLATIVE AUDIT							(3,098,605)
TREASURER							(542,369)
ATTY GEN-GEN SUPP							(18,296,293)
SINGLE AUDIT							(77,458)
ISB CREDIT							460,850
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	(131,427)						0
EMPLOYEE RELATIONS	730	(107,632)					0
MEDIATION SVCS	41	26	(16,183)				0
LEGISLATIVE AUDIT	101	78		(40,667)			0
TREASURER	39	14		622	(12,671)		0
ATTY GEN-GEN SUPP	639	432		306	20	(5,567,282)	0
SINGLE AUDIT							0
ADMINISTRATION							
BLDG CODE & CNST CRD	47	27			2		60,112
BUILDING FUND	58	8			5		125,576
PLANT MANAGEMENT	352	197	1		11		357,286
STATE REG-DOCUMENTS	72	24			5		66,554
MICROGRAPHICS	37	16			2		31,449
ELECT EQUIP RENT	19	2			1		14,127
TELECOMMUNICATIONS	177	9			19		110,037
MOTOR POOL	217	18			22		153,358
STATE PRINTER	253	61			16		166,188
CENTRAL STORES	192	13			20		123,304
FEDERAL SURPLUS	34	11			2		28,035



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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	2						1,107
CLRNG ACCT- AUCTION PR	2						1,038
COMMUTER VAN	9	1			1		4,240
COMPUTER SERVICES	462	279	1		13		490,609
ADDRESS & INSERT	30	8			1		16,466
MATERIALS TRANSFER	20	3					6,271
CENTRAL MNTNCE	9	2					7,847
CAPITOL PARKING	38	2			2		16,117
PROC SUR-LOCAL GOVT	2	2					3,472
RECORDS MGMT-LOCAL GOV							191
MGMT ANAL-SPEC FD	14	11					16,772
IISAC							289
911 EMERGENCY	44	3			4		28,726
RISK MGMT	9				1		5,484
VOLUNTEER SERVICES	3						2,063
OTHER	13	1			1		17,304
AGRICULTURE	1,023	485	2	174	46		334,230
ANIMAL HEALTH BOARD	103	42		90	2		22,903
ARTS BOARD	49	19		20	3		27,055
AUDITOR	187	127		212	4		51,351
COMMERCE	573	266	1	23	32		162,955
COMMUN IMPAIRED BD	7	1			1		6,126
COMMUNITY COLLEGE BD	3,565	2,664	10	3,731	124		1,105,768
CORRECTIONS	3,908	2,225	9	840	117		877,779
DISABILITY COUNCIL	26	11			2		9,104
EDUCATION-CENT OFF	1,415	462	2	1,604	119		532,044
EDUCATION-FARIBLT SCHLS	305	220	1	34	6		62,929
EDUCATION-VO-TECH	347	136		480	22		172,812
HEALTH	1,746	937	4	253	74		526,354
HEALTH LIC BDS							
MEDICAL EXAMINERS	57	22			4		22,553
NURSING	62	24			4		22,860
PHARMACY	21	8			2		7,801
DENTISTRY	28	6			2		11,593
CHIROPRACTORS	16	3			1		6,724
PSYCHOLOGY	13	4			1		5,163
OPTOMETRY	6	1					2,925
NURSING HOME ADM	10	2			1		4,386
SOC WK & MNTL HLTH	14	6			1		6,410
SOC WK LICENSE BD	7	1			1		2,602
MARR & FAM THERAPY B	4	1					2,281
UNLIC MNTL HLTH PROV	6	1			1		2,455
PODIATRY	3						1,170
VETERNRY MEDICINE	7	1			1		3,196
HEARING EXAMINER	143	82		169	6		50,814
HIGHER ED COORD BD	411	86		178	77		98,675
HIGHER ED FAC AUTH	3	3					615
HOUSING FINANCE	290	138	1	436	11		118,413

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
HUMAN RIGHTS	111	81		6	2		36,106
HUMAN SVCS-CENT OFF	2,769	1,078	4	1,989	296		1,009,247
HUMAN SVCS-INST	11,216	6,552	28	1,500	89		1,496,582
INDIAN AFFAIRS	18	8		144	1		16,199
INVESTMENT BOARD	51	28		1,745	2		135,427
IRON RANGE RESRCS	298	153		411	16		120,019
JOBS & TRAINING	5,095	2,370	9	1,486	241		1,298,049
LABOR & INDUSTRY	955	388	1	256	45		269,294
MILITARY AFFAIRS	767	385	2	99	29		159,068
NATURAL RESOURCES	8,000	2,828	12	575	288		1,575,731
NON-HEALTH LIC BDS							
BOXING	5	2					1,585
BARBERS	13	2			1		4,028
ELECTRICITY	59	21		150	4		28,472
ARCHITECTS & ENG	29	7			2		8,161
ABSTRACTORS	1						632
ACCOUNTANCY	22	5			2		7,064
PEACE OFFICERS	28				2		8,161
PLANNING	226	117		40	9		68,151
POLLUTION CONTROL	1,172	659	3		34		286,851
PUB EMP RET ASSN	132	77		472	206		93,637
PUBLIC SAFETY	6,469	2,022	8	625	437		1,614,360
PUBLIC SERVICE	276	157	1	1	10		85,590
PUBLIC UTIL COMM	72	41		1	2		16,945
RACING COMMISSION	36	13		234	3		30,659
REVENUE	2,013	1,355	5	1,577	1,770		841,838
SECRTY OF STATE	226	73		322	13		86,906
STATE RETIREMENT	95	43		647	152		78,641
STATE UNIV SYST	6,104	5,437	20	1,577	139		1,559,267
TEACHERS RETIREMENT	88	55		486	128		68,545
TRADE & ECON DEV	691	293	1	612	33		292,794
TRANSPORTATION	9,871	5,931	25	1,438	208		2,014,622
TRANSPORTATION REG BD	15	10					2,977
VETERANS AFFAIRS	999	544	2	720	28		218,897
WASTE MGMT BD	47	31		494	2		49,641
WKRS COMP CT OF APPLS	23	17			1		6,921
ZOO	461	178	1	4	22		99,124
OTHER	1,404	963	5	13,884	103	3,748,131	6,649,196
DIRECT BILLINGS		63,821					14,035,999
GENERAL GOV'T	53,550	2,655	16,024		7,538	1,819,151	13,172,344
TOTAL	0	0	0	0	0	0	0

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

DEPARTMENT	BASIS OF ALLOCATION
Equipment Use Charge	
1.4 Equipment Use Charge	Cost of equipment inventory (6-30-89)
ADMINISTRATION-ADMINISTRATIVE MANAGEMENT	
2.4 Commissioner and Personnel	Actual Employee Count F.Y. 1989
2.5 Fiscal	Accounting transactions processed in F.Y. 1989
ADMINISTRATION-PROPERTY MANAGEMENT	
3.4 Leasing	Number of leases processed in F.Y. 1989
ADMINISTRATION-INFORMATION MANAGEMENT	
4.4 Statewide Systems	Computer Usage in F.Y. 1989
4.5 Records Center	Cubic feet of records maintained
4.6 Telecommunications	Telephone charges (Obj. Code 202) in F.Y. 1989
ADMINISTRATION-OPERATIONS MANAGEMENT	
5.4 Central Mail	Postage revolving fund charges F.Y. 1989
5.5 Employee Assistance	Actual Employee Count F.Y. 1989
ADMINISTRATION - MATERIALS MANAGEMENT	
6.4 Inventory Management	Number of items in inventory 6-30-89
6.5 Procurement	Encumbrance transactions (A44) in F.Y. 1989
FINANCE-FISCAL MGMT AND ADMIN	
7.4 Department - Administration	Actual Employee Count F.Y. 1989
FINANCE-BUDGET	
8.4 Budget Control	Accounting transaction F.Y. 1989
8.5 Budget Support	Number of allotment accounts in state accounting system

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

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

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

COSTS TO BE ALLOCATED

EXPENDITURES PER 1989 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

EQUIPMENT USE CHARGE	371,281	
TOTAL DEPARTMENTAL COST ADJUSTMENTS		371,281
TOTAL TO BE ALLOCATED		371,281

SCHEDULE 1.3  
ACTUAL 1989

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	371,281		371,281
COST BY FUNCTION	371,281		371,281
REALLOCATE ADMIN	0		
ALLOCABLE COSTS	371,281		371,281
DISALLOWED			
NET ALLOCATED	371,281		371,281

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

SCHEDULE 1.4  
ACTUAL 1989

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	218,621	3.93%	14,575
PROPERTY MGMT	309,371	5.56%	20,626
INFORMATION MGMT	1,059,925	19.03%	70,664
OPERATIONS MGMT	96,815	1.74%	6,455
MATERIALS MGNT	119,860	2.15%	7,991
FINANCE	656,976	11.80%	43,801
EMPLOYEE RELATIONS	1,259,231	22.61%	83,953
MEDIATION SVCS	175,206	3.15%	11,681
LEGISLATIVE AUDIT	399,103	7.17%	26,608
TREASURER	235,038	4.22%	15,670
ATTORNEY GENERAL	1,038,784	18.65%	69,257
SUB-TOTAL	5,568,930	100.00%	371,281
DIRECT BILLED			
TOTAL	5,568,930	100.00%	371,281

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY(6-30-89)  
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. 1989.

Costs of the department's fiscal services units have been allocated to units within the department based on their number of accounting transactions in fiscal year 1989 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 1989

STATE OF MINNESOTA  
ADMINISTRATION-ADMINISTRATIVE MANAGEMENT  
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989 4,366,998

DEDUCTIONS:

EQUIPMENT (23,642)  
GRANTS (2,028,103)

TOTAL DEDUCTIONS (2,051,745)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE 14,575

TOTAL ALLOCATED ADDITIONS 14,575

TOTAL TO BE ALLOCATED 2,329,828

SCHEDULE 2.3  
ACTUAL 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

FISCAL YEAR ENDED JUNE 30, 1989

	TOTAL	GENERAL ADMM	COMMR & PERSONL	FISCAL	MGMT ANALYSIS	OTHER
WAGES & BENEFITS						
SALARIES & WAGES	1,876,809		725,051	520,705	481,057	149,996
OTHER EQUIPMENT & COST						
SERVICES	394,939		20,477	48,927	70,235	85,300
SUPPLIES	43,505		28,007	5,720	9,778	0
EQUIPMENT	23,642	23,642				
GRANTS	2,028,103					2,028,103
DEPARTMENTAL EXPENDITURES	4,366,998	23,642	943,535	575,352	561,070	2,263,399
COST ADJUSTMENTS						
DEDUCTIONS	(2,051,745)	(23,642)	0	0	0	(2,028,103)
ADDITIONS	14,575	14,575				
COST BY FUNCTION	2,329,828	14,575	943,535	575,352	561,070	235,296
REALLOCATE ADMINISTRATION		(14,575)	5,940	3,622	3,532	1,481
ALLOCABLE COSTS	2,329,828	0	949,475	578,974	564,602	236,777
DISALLOWED	(801,379)				(564,602)	(236,777)
NET ALLOWED	1,528,449				0	0

SCHEDULE 2.4  
ACTUAL 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-HOUMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
ADMINISTRATIVE MGMT	45.07	5.73%	54,424
PROPERTY MGMT	29.41	3.74%	35,514
INFORMATION MGMT	43.25	5.50%	52,227
OPERATIONS MGMT	22.95	2.92%	27,713
MATERIALS MGMT	49.68	6.32%	59,991
BLDG CODE & CONST CR	22.86	2.91%	27,605
BUILDING FUND	6.75	0.86%	8,151
PLANT MANAGEMENT	167.55	21.31%	202,326
STATE REGISTER & DOD	20.30	2.58%	24,513
MICROGRAPHICS	13.61	1.73%	16,435
ELECT EQUIP RNTL	1.94	0.25%	2,343
TELECOMMUNICATIONS	8.08	1.03%	9,757
MOTOR POOL	15.39	1.96%	18,584
STATE PRINTER	51.53	6.55%	62,225
CENTRAL STORES	11.45	1.45%	13,826
FEDERAL SURPLUS	9.12	1.15%	11,013
RESOURCE RECOVERY	0.33	0.04%	398
CLUNG ADOT-AUDT PROC	0.00	0.00%	0
COMMUTER VANS	0.60	0.08%	725
COMPUTER SVCS	237.74	30.24%	287,084
ADDRESSING & INSERT	6.77	0.86%	8,175
MATERIALS TRANSFER	2.80	0.36%	3,381
CENT MNTNCE FEV	1.91	0.24%	2,306
CAPITOL PARKING	1.60	0.20%	1,932
PROC SUR-LOCAL GOVT	2.08	0.26%	2,512
RCRDS MGT-LOC GOVT	0.00	0.00%	0
MGMT ANAL-SF PD	9.01	1.15%	10,880
IISAC	0.00	0.00%	0
911 EMERGENCY	2.83	0.36%	3,417
RISK MANAGEMENT	0.30	0.04%	362
VOLUNTEER SVCS	0.25	0.03%	302
OTHER	1.12	0.14%	1,354
SUB-TOTAL	786.28	100.00%	949,475
DIRECT BILLED			
TOTAL	786.28	100.00%	949,475

ALLOCATION BASIS: F.Y. 1989 ACTUAL EMPLOYEE COUNT  
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ADMINISTRATIVE MGMT	3,173	9.67%	23,389
PROPERTY MGMT	1,923	5.86%	14,175
INFORMATION MGMT	3,024	9.22%	22,291
OPERATIONS MGMT	14,566	44.39%	107,370
MATERIALS MGMT	1,433	4.37%	10,563
BLDG CODE & CONST CRD	2,071	6.31%	15,266
BUILDING FUND	5,411	16.49%	39,886
OTHER	1,215	3.70%	8,965
TOTAL	32,816	100.00%	241,895
PLANT MANAGEMENT	11,627	9.04%	30,476
STATE REG & DOC	5,243	4.08%	13,743
MICROGRAPHICS	1,664	1.29%	4,362
ELECT EQUIP MNTL	1,338	1.04%	3,507
TELECOMMUNICATIONS	20,066	15.60%	52,597
MOTOR POOL	23,442	18.23%	61,446
STATE PRINTER	16,697	12.98%	43,766
CENTRAL STORES	20,982	16.21%	54,998
FEDERAL SURPLUS	2,583	2.01%	6,771
RESOURCE RECOVERY	71	0.05%	186
CLENG ADOT-AUDT PROC	191	0.15%	501
COMMUTER VANS	571	0.44%	1,497
COMPUTER SVCS	13,629	10.60%	35,724
ADDRESSING & INSERT	1,011	0.79%	2,650
MATERIALS TRANSFER	311	0.24%	815
CENT MNTNCE REV	254	0.20%	666
CAPITOL PARKING	2,472	1.92%	6,480
PROC SUR-LOCAL GOVT	0	0.00%	0
RIDS MGT-LOC GOVT	40	0.03%	105
MGMT ANAL-SF FD	434	0.34%	1,138
IISAC	11	0.01%	29
911 EMERGENCY	4,792	3.73%	12,561
RISK MANAGEMENT	924	0.72%	2,422
VOLUNTEER SVCS	245	0.19%	639
TOTAL	128,598	100.00%	337,079
GRAND TOTAL	161,414		578,974

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

SCHEDULE 2.6  
ACTUAL 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL
ADMINISTRATION			
ADMINISTRATIVE MGMT	77,813	54,424	23,389
PROPERTY MGMT	49,689	35,514	14,175
INFORMATION MGMT	74,518	52,227	22,291
OPERATIONS MGMT	135,083	27,713	107,370
MATERIALS MGMT	70,554	59,991	10,563
BLOG CODE & CONST CD	42,871	27,605	15,266
BUILDING FUND	48,037	8,151	39,886
PLANT MGMT	232,802	202,326	30,476
STATE REGISTER & DOCUMENTS	38,256	24,513	13,743
MICROGRAPHICS	20,797	16,435	4,362
ELECT EQUIP RNTL	5,850	2,343	3,507
TELECOMMUNICATIONS	62,354	9,757	52,597
MOTOR POOL	80,030	18,594	61,446
STATE PRINTER	105,991	62,115	43,766
CENTRAL STORES	68,824	13,316	54,998
FEDERAL SURPLUS	17,784	11,112	6,771
RESOURCE RECOVERY	584	398	186
CLRNG ACCT-AUCT PROC	501	0	501
COMMUTER VANS	2,222	725	1,497
COMPUTER SVCS	322,808	287,084	35,724
ADDRESSING & INSERT	10,825	8,175	2,650
MATERIALS TRANSFER	4,196	3,381	815
CENTRAL MNTNCE REV	2,972	2,306	666
CAPITOL PARKING	8,412	1,932	6,480
PROC SUR-LOCAL GOVT	2,512	2,512	0
RECORDS MGMT-LOCAL GOVT	105	0	105
MGMT ANALYSIS-SP FD	12,018	10,880	1,138
IISAC	29	0	29
911 EMERGENCY	15,978	3,417	12,561
RISK MANAGEMENT	2,784	362	2,422
VOLUNTEER SVCS	941	302	639
OTHER	10,309	1,354	8,955
TOTAL	1,528,449	949,475	578,974

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. 1989.
- 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 1989

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

COSTS TO BE ALLOCATED

FISCAL YEAR ENDED JUNE 30, 1989

EXPENDITURES-ACTUAL F.Y. 1989		4,805,813
DEDUCTIONS:		
EQUIPMENT	(23,020)	
RENT VETS ORG & LEG	(3,387,900)	
TOTAL DEDUCTIONS		(3,410,920)
ADDITIONS:		
EQUIPMENT USE CHARGE	20,526	
ADM-ADMINISTRATIVE MGMT	49,539	
TOTAL ADDITIONS		70,315
TOTAL TO BE ALLOCATED		1,465,208



SCHEDULE 3.3  
ACTUAL 1989

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEASING	OTHER
WAGES & BENEFITS				
SALARY & WAGES	1,158,705		329,211	829,494
OTHER EXPENSE & COST				
SERVICES	204,468		38,032	166,436
SUPPLIES	31,720		2,910	28,810
EQUIPMENT	23,020	23,020		
RENT VETS ORG & LEG	3,387,900	3,387,900		
DEPARTMENTAL EXPENDITURES	4,805,813	3,410,920	370,153	1,024,740
COST ADJUSTMENTS				
DEDUCTIONS	(3,410,920)	(3,410,920)		
ADDITIONS	70,315	70,315		
COST BY FUNCTION	1,465,208	70,315	370,153	1,024,740
REALLOCATE ADMINISTRATION		(70,315)	18,659	51,656
ALLOCABLE COSTS	1,465,208	0	388,812	1,076,396
DISALLOWED	(1,076,396)			(1,076,396)
NET ALLOCATED	388,812	0	388,812	0

STATE OF MINNESOTA  
ADMINISTRATION-PROPERTY MANAGEMENT  
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	8	1.00%	3,893
PROPERTY MGMT	5	0.63%	2,433
INFORMATION MGMT	7	0.88%	3,406
OPERATIONS MGMT	9	1.13%	4,380
MATERIALS MGMT	4	0.50%	1,946
BLDG CODE & CONST CRD	1	0.13%	487
BUILDING FUND	0	0.00%	0
PLANT MGMT	47	5.88%	22,871
STATE REGISTER & DOCUMENTS	1	0.13%	487
MICROGRAPHICS	1	0.13%	487
ELECT EQUIP RNTL	2	0.25%	973
TELECOMMUNICATIONS	1	0.13%	487
MOTOR POOL	1	0.13%	487
STATE PRINTER	5	0.63%	2,433
CENTRAL STORES	1	0.13%	487
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
CLRNG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	5	0.63%	2,433
ADDRESSING & INSERT	1	0.13%	487
MATERIALS TRANSFER	0	0.00%	0
CENTRAL MNTNCE REV	7	0.88%	3,406
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
IIISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	14	1.75%	6,813
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	26	3.25%	12,652
AUDITOR	1	0.13%	487
COMMERCE	1	0.13%	487
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	28	3.50%	13,625
CORRECTIONS	28	3.50%	13,625
DISABILITY COUNCIL	1	0.13%	487
EDUCATION-CENTRAL OFFICE	11	1.38%	5,353
EDUCATION-FARIBAUTL SCHOOLS	2	0.25%	973
EDUCATION-VO-TECH	3	0.38%	1,460
EMPLOYEE RELATIONS	2	0.25%	973
FINANCE	3	0.38%	1,460
HEALTH	13	1.63%	6,326
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.25%	973
NURSING	3	0.38%	1,460
PHARMACY	1	0.13%	487
DENTISTRY	1	0.13%	487
CHIROPRACTORS	1	0.13%	487
PSYCHOLOGY	1	0.13%	487
OPTOMETRY	1	0.13%	487
NURSING HOME ADM	1	0.13%	487
SOCIAL WRK & MNTL HLTH	3	0.38%	1,460
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	1	0.13%	487
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.13%	487

STATE OF MINNESOTA  
ADMINISTRATION-PROPERTY MANAGEMENT  
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	5	0.63%	2,433
HIGHER ED COORD BD	2	0.25%	973
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1	0.13%	487
HUMAN RIGHTS	4	0.50%	1,946
HUMAN SERVICES-CENT OFF	28	3.50%	13,625
HUMAN SERVICES-INSTITUTNS	29	3.63%	14,112
INDIAN AFFAIRS	1	0.13%	487
INVESTMENT BOARD	1	0.13%	487
IRON RANGE RESOURCES	1	0.13%	487
JOBS & TRAINING	72	9.01%	35,037
LABOR & INDUSTRY	9	1.13%	4,380
LEGISLATIVE AUDIT	1	0.13%	487
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	1	0.13%	487
NATURAL RESOURCES	53	6.63%	25,791
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	1	0.13%	487
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	3	0.38%	1,460
PLANNING	5	0.63%	2,433
POLLUTION CONTROL	12	1.50%	5,839
PUB EMP RET ASSN	4	0.50%	1,946
PUBLIC SAFETY	100	12.50%	48,662
PUBLIC SERVICE	7	0.88%	3,406
PUBLIC UTIL COMM	2	0.25%	973
RACING COMMISSION	0	0.00%	0
REVENUE	34	4.26%	16,545
SECRETARY OF STATE	6	0.75%	2,920
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	34	4.26%	16,545
TEACHERS RETIREMENT	2	0.25%	973
TRADE & ECON DEV	13	1.63%	6,326
TRANSPORTATION	35	4.38%	17,032
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	1	0.13%	487
VETERANS AFFAIRS	4	0.50%	1,946
WASTE MGMT BD	3	0.38%	1,460
WRKRS COMP CT OF APPEALS	5	0.63%	2,433
ZOO	11	1.38%	5,353
OTHER	54	6.76%	26,274
TOTAL	799	100.00%	388,812

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1989  
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA  
ADMINISTRATION-PROPERTY MANAGEMENT  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
ADMINISTRATIVE MGMT	3,893	3,893
PROPERTY MGMT	2,433	2,433
INFORMATION MGMT	3,406	3,406
OPERATIONS MGMT	4,380	4,380
MATERIALS MGMT	1,946	1,946
BLDG CODE & CONST CRD	487	487
BUILDING FUND	0	0
PLANT MGMT	22,871	22,871
STATE REGISTER & DOCUMENTS	487	487
MICROGRAPHICS	487	487
ELECT EQUIP RNTL	973	973
TELECOMMUNICATIONS	487	487
MOTOR POOL	487	487
STATE PRINTER	2,433	2,433
CENTRAL STORES	487	487
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
CLRNG ACCT-AUCT PROC	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	2,433	2,433
ADDRESSING & INSERT	487	487
MATERIALS TRANSFER	0	0
CENTRAL MNTNCE REV	3,406	3,406
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
VOLUNTEER SERVICES	0	0
OTHER	0	0
AGRICULTURE	6,813	6,813
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	12,652	12,652
AUDITOR	487	487
COMMERCE	487	487
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	13,625	13,625
CORRECTIONS	13,625	13,625
DISABILITY COUNCIL	487	487
EDUCATION-CENTRAL OFFICE	5,353	5,353
EDUCATION-FARIBAULT SCHOOLS	973	973
EDUCATION-VO-TECH	1,460	1,460
EMPLOYEE RELATIONS	973	973
FINANCE	1,460	1,460
HEALTH	6,326	6,326
HEALTH LIC BDS		
MEDICAL EXAMINERS	973	973
NURSING	1,460	1,460
PHARMACY	487	487
DENTISTRY	487	487
CHIROPRACTORS	487	487
PSYCHOLOGY	487	487
OPTOMETRY	487	487
NURSING HOME ADM	487	487
SOCIAL WRK & MNTL HLTH	1,460	1,460
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	487	487
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	487	487

STATE OF MINNESOTA  
ADMINISTRATION-PROPERTY MANAGEMENT  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HEARING EXAMINER	2,433	2,433
HIGHER ED COORD BD	973	973
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	487	487
HUMAN RIGHTS	1,946	1,946
HUMAN SERVICES-CENT OFF	13,625	13,625
HUMAN SERVICES-INSTITUTNS	14,112	14,112
INDIAN AFFAIRS	487	487
INVESTMENT BOARD	487	487
IRON RANGE RESOURCES	487	487
JOBS & TRAINING	35,037	35,037
LABOR & INDUSTRY	4,380	4,380
LEGISLATIVE AUDIT	487	487
MEDIATION SVCS	0	0
MILITARY AFFAIRS	487	487
NATURAL RESOURCES	25,791	25,791
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	487	487
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	1,460	1,460
PLANNING	2,433	2,433
POLLUTION CONTROL	5,839	5,839
PUB EMP RET ASSN	1,946	1,946
PUBLIC SAFETY	48,662	48,662
PUBLIC SERVICE	3,406	3,406
PUBLIC UTIL COMM	973	973
RACING COMMISSION	0	0
REVENUE	16,545	16,545
SECRETARY OF STATE	2,920	2,920
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	16,545	16,545
TEACHERS RETIREMENT	973	973
TRADE & ECON DEV	6,326	6,326
TRANSPORTATION	17,032	17,032
TRANSPORTATION REG BD	0	0
TREASURER	487	487
VETERANS AFFAIRS	1,946	1,946
WASTE MGMT BD	1,460	1,460
WRKRS COMP CT OF APPEALS	2,433	2,433
ZOO	5,353	5,353
OTHER	26,274	26,274
TOTAL	388,812	388,812

ALLOCATION BASIS:  
SOURCE:

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, 1989.
- 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. 1989.

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 1989

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989		2,524,407
DEDUCTIONS:		
EQUIPMENT	(114,980)	
GRANTS	(60,728)	
TOTAL DEDUCTIONS		(175,708)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	70,664	
ADMN-ADMINISTRATIVE MGMT	74,518	
ADMN-PROPERTY MANAGEMENT	3,406	
TOTAL ADDITIONS		148,588
TOTAL TO BE ALLOCATED		2,497,287

SCHEDULE 4.3  
ACTUAL 1989

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	1,656,856		627,373	75,573	814,842	139,068
OTHER EXPENSES & COST						
SERVICES	652,342		156,588	147,424	335,267	13,063
SUPPLIES	39,501		23,653	1,086	12,664	2,098
EQUIPMENT	114,980	114,980				
GRANTS	60,728	60,728				
DEPARTMENTAL EXPEND	2,524,407	175,708	807,614	224,083	1,162,773	154,229
COST ADJUSTMENTS						
DEDUCTIONS	(175,708)	(175,708)				
ADDITIONS	148,588	148,588				
COST BY FUNCTION	2,497,287	148,588	807,614	224,083	1,162,773	154,229
REALLOCATE GEN ADMN		(148,588)	51,093	14,176	73,562	9,757
ALLOCABLE COSTS	2,497,287	0	858,707	238,259	1,236,335	163,986
DISALLOWED	(163,986)					(163,986)
NET ALLOCATED	2,333,301	0	858,707	238,259	1,236,335	0



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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	25,606	0.10%	852
PROPERTY MGMT	5,074	0.02%	169
INFORMATION MGMT	37,538	0.15%	1,249
OPERATIONS MGMT	1,429	0.01%	48
MATERIALS MGMT	362,905	1.41%	12,073
BLDG CODE & CONST CRD	400	0.00%	13
BUILDING FUND	0	0.00%	0
PLANT MGMT	1,512	0.01%	50
STATE REGISTER & DOCUMENTS	44,223	0.17%	1,471
MICROGRAPHICS	1,531	0.01%	51
ELECT EQUIP RNTL	0	0.00%	0
TELECOMMUNICATIONS	26,643	0.10%	886
MOTOR POOL	23,960	0.09%	797
STATE PRINTER	858	0.00%	29
CENTRAL STORES	42	0.00%	1
FEDERAL SURPLUS	268	0.00%	9
RESOURCE RECOVERY	0	0.00%	0
CLRNG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	100	0.00%	3
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	2,757	0.01%	92
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	354	0.00%	12
IISAC	0	0.00%	0
911 EMERGENCY	685	0.00%	23
RISK MANAGEMENT	1,033	0.00%	34
VOLUNTEER SERVICES	12,703	0.05%	423
OTHER	129	0.00%	4
AGRICULTURE	24,771	0.10%	824
ANIMAL HEALTH BD	12,625	0.05%	420
ARTS BOARD	134	0.00%	4
ATTORNEY GENERAL	15,236	0.06%	507
AUDITOR	618	0.00%	21
COMMERCE	48,312	0.19%	1,607
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	11,922	0.05%	397
CORRECTIONS	140,263	0.54%	4,666
DISABILITY COUNCIL	615	0.00%	20
EDUCATION-CENTRAL OFFICE	115,258	0.45%	3,835
EDUCATION-FARIBAUT SCHOOLS	1,307	0.01%	43
EDUCATION-VO-TECH	12,735	0.05%	424
EMPLOYEE RELATIONS	710,884	2.75%	23,650
FINANCE	1,852,093	7.18%	61,617
HEALTH	55,597	0.22%	1,850
HEALTH LIC BDS			
MEDICAL EXAMINERS	139,154	0.54%	4,630
NURSING	31,720	0.12%	1,055
PHARMACY	3,807	0.01%	127
DENTISTRY	16,000	0.06%	532
CHIROPRACTORS	1,267	0.00%	42
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	3	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	1,263	0.00%	42
SOCIAL WRK LIC BD	443	0.00%	15
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	443	0.00%	15
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1,785	0.01%	59

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	650	0.00%	22
HIGHER ED COORD BD	6,575	0.03%	219
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	16,346	0.06%	544
HUMAN RIGHTS	10,411	0.04%	346
HUMAN SERVICES-CENT OFF	8,334,730	32.29%	277,298
HUMAN SERVICES-INSTITUTNS	8,539	0.03%	284
INDIAN AFFAIRS	50	0.00%	2
INVESTMENT BOARD	300	0.00%	10
IRON RANGE RESOURCES	1,121	0.00%	37
JOBS & TRAINING	677,750	2.63%	22,548
LABOR & INDUSTRY	24,199	0.09%	805
LEGISLATIVE AUDIT	65,402	0.25%	2,176
MEDIATION SVCS	63,125	0.24%	2,100
MILITARY AFFAIRS	5,234	0.02%	174
NATURAL RESOURCES	417,835	1.62%	13,894
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	64	0.00%	2
ELECTRICITY	29,579	0.11%	984
ARCHITECTS & ENG	6,657	0.03%	221
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4,963	0.02%	165
PEACE OFFICERS	64	0.00%	2
PLANNING	7,809	0.03%	260
POLLUTION CONTROL	13,437	0.05%	447
PUB EMP RET ASSN	1,495	0.01%	50
PUBLIC SAFETY	4,206,618	16.20%	139,950
PUBLIC SERVICE	9,551	0.04%	318
PUBLIC UTIL COMM	837	0.00%	28
RACING COMMISSION	13,462	0.05%	448
REVENUE	6,086,805	23.53%	202,501
SECRETARY OF STATE	68,834	0.27%	2,290
STATE RETIREMENT	199,838	0.77%	6,648
STATE UNIV SYSTEM	16,749	0.06%	557
TEACHERS RETIREMENT	50,444	0.20%	1,678
TRADE & ECON DEV	17,827	0.07%	593
TRANSPORTATION	1,626,715	6.30%	54,119
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	16	0.00%	1
VETERANS AFFAIRS	1,303	0.01%	43
WASTE MGMT BD	592	0.00%	20
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	622	0.00%	21
OTHER	66,730	0.26%	2,221
TOTAL	25,811,083	100.00%	858,707

ALLOCATION BASIS: COMPUTER USAGE F.Y. 1989  
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	235	0.79%	1,890
PROPERTY MGMT	41	0.14%	330
INFORMATION MGMT	53	0.18%	426
OPERATIONS MGMT	0	0.00%	0
MATERIALS MGMT	1,166	3.94%	9,376
BLDG CODE & CONST CRD	0	0.00%	0
BUILDING FUND	11	0.04%	88
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	3	0.01%	24
ELECT EQUIP RNTL	0	0.00%	0
TELECOMMUNICATIONS	1	0.00%	8
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
CLRNG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	15	0.05%	121
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	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	472	1.59%	3,795
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	15	0.05%	121
ATTORNEY GENERAL	2,659	8.97%	21,381
AUDITOR	235	0.79%	1,890
COMMERCE	1,332	4.50%	10,711
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	1	0.00%	8
CORRECTIONS	417	1.41%	3,353
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	60	0.20%	482
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	119	0.40%	957
EMPLOYEE RELATIONS	148	0.50%	1,190
FINANCE	3,161	10.67%	25,418
HEALTH	1,610	5.43%	12,946
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	25	0.08%	201
PHARMACY	4	0.01%	32
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  
ADMINISTRATION-INFORMATION MANAGEMENT  
DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	221	0.75%	1,777
HIGHER ED COORD BD	2	0.01%	16
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1,150	3.88%	9,247
HUMAN RIGHTS	465	1.57%	3,739
HUMAN SERVICES-CENT OFF	2,017	6.81%	16,219
HUMAN SERVICES-INSTITUTNS	863	2.91%	6,940
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,429	11.57%	27,573
LABOR & INDUSTRY	4,121	13.91%	33,138
LEGISLATIVE AUDIT	253	0.85%	2,034
MEDIATION SVCS	27	0.09%	217
MILITARY AFFAIRS	217	0.73%	1,745
NATURAL RESOURCES	553	1.87%	4,447
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	2	0.01%	16
ELECTRICITY	199	0.67%	1,600
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	664	2.24%	5,339
PUB EMP RET ASSN	4	0.01%	32
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	242	0.82%	1,946
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,145	3.85%	9,207
SECRETARY OF STATE	441	1.49%	3,546
STATE RETIREMENT	4	0.01%	32
STATE UNIV SYSTEM	31	0.10%	249
TEACHERS RETIREMENT	3	0.01%	24
TRADE & ECON DEV	5	0.02%	40
TRANSPORTATION	5	0.02%	40
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	451	1.52%	3,627
VETERANS AFFAIRS	0	0.00%	0
WASTE MGMT BD	81	0.27%	651
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	128	0.43%	1,029
OTHER	1,124	3.79%	9,041
TOTAL	29,630	100.00%	238,259

ALLOCATION BASIS: CUBIC FEET OF RECORDS STORED AS OF 6-30-89  
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA  
ADMINISTRATION-INFORMATION MANAGEMENT  
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	16,946	0.11%	1,328
PROPERTY MGMT	17,680	0.11%	1,385
INFORMATION MGMT	133,761	0.85%	10,479
OPERATIONS MGMT	8,139	0.05%	638
MATERIALS MGMT	25,366	0.16%	1,987
BLDG CODE & CONST CRD	17,459	0.11%	1,368
BUILDING FUND	0	0.00%	0
PLANT MGMT	28,853	0.18%	2,260
STATE REGISTER & DOCUMENTS	13,415	0.09%	1,051
MICROGRAPHICS	1,532	0.01%	120
ELECT EQUIP RNTL	803	0.01%	63
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,780	0.03%	374
STATE PRINTER	7,810	0.05%	612
CENTRAL STORES	1,953	0.01%	153
FEDERAL SURPLUS	3,138	0.02%	246
RESOURCE RECOVERY	0	0.00%	0
CLRNG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	100	0.00%	8
COMPUTER SERVICES	236,906	1.50%	18,560
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,161	0.01%	91
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	4,152	0.03%	325
IISAC	0	0.00%	0
911 EMERGENCY	7,241	0.05%	567
RISK MANAGEMENT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	485	0.00%	38
AGRICULTURE	240,121	1.52%	18,811
ANIMAL HEALTH BD	20,903	0.13%	1,638
ARTS BOARD	14,933	0.09%	1,170
ATTORNEY GENERAL	213,731	1.35%	16,744
AUDITOR	23,131	0.15%	1,812
COMMERCE	114,192	0.72%	8,946
COMMUNICATION IMPAIRED BD	25,549	0.16%	2,002
COMMUNITY COLLEGE BD	775,381	4.91%	60,745
CORRECTIONS	490,216	3.11%	38,404
DISABILITY COUNCIL	9,243	0.06%	724
EDUCATION-CENTRAL OFFICE	318,719	2.02%	24,969
EDUCATION-FARIBAULT SCHOOLS	22,793	0.14%	1,786
EDUCATION-VO-TECH	96,028	0.61%	7,523
EMPLOYEE RELATIONS	82,249	0.52%	6,444
FINANCE	92,994	0.59%	7,285
HEALTH	339,782	2.15%	26,619
HEALTH LIC BDS			
MEDICAL EXAMINERS	8,235	0.05%	645
NURSING	6,642	0.04%	520
PHARMACY	3,162	0.02%	248
DENTISTRY	4,036	0.03%	316
CHIROPRACTORS	1,885	0.01%	148
PSYCHOLOGY	836	0.01%	65
OPTOMETRY	610	0.00%	48
NURSING HOME ADM	1,647	0.01%	129
SOCIAL WRK & MNTL HLTH	4,479	0.03%	351
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	106	0.00%	8
VETERINARY MEDICINE	658	0.00%	52

STATE OF MINNESOTA  
ADMINISTRATION-INFORMATION MANAGEMENT  
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	25,631	0.16%	2,008
HIGHER ED COORD BD	42,588	0.27%	3,336
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	84,316	0.53%	6,605
HUMAN RIGHTS	54,458	0.35%	4,266
HUMAN SERVICES-CENT OFF	556,209	3.52%	43,574
HUMAN SERVICES-INSTITUTNS	515,319	3.27%	40,371
INDIAN AFFAIRS	6,059	0.04%	475
INVESTMENT BOARD	16,239	0.10%	1,272
IRON RANGE RESOURCES	78,247	0.50%	6,130
JOBS & TRAINING	1,242,220	7.87%	37,318
LABOR & INDUSTRY	157,512	1.00%	12,340
LEGISLATIVE AUDIT	18,194	0.12%	1,425
MEDIATION SVCS	17,964	0.11%	1,407
MILITARY AFFAIRS	404,691	2.56%	31,704
NATURAL RESOURCES	1,300,539	8.24%	101,886
NON-HEALTH LIC BDS			
BOXING	738	0.00%	58
BARBERS	700	0.00%	55
ELECTRICITY	11,023	0.07%	864
ARCHITECTS & ENG	1,655	0.01%	130
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,209	0.01%	95
PEACE OFFICERS	5,654	0.04%	443
PLANNING	58,184	0.37%	4,558
POLLUTION CONTROL	305,160	1.93%	23,907
PUB EMP RET ASSN	26,446	0.17%	2,072
PUBLIC SAFETY	1,133,078	7.33%	88,767
PUBLIC SERVICE	65,333	0.41%	5,118
PUBLIC UTIL COMM	14,587	0.09%	1,143
RACING COMMISSION	11,512	0.07%	902
REVENUE	765,157	4.85%	59,944
SECRETARY OF STATE	123,446	0.78%	9,671
STATE RETIREMENT	6,114	0.04%	479
STATE UNIV SYSTEM	2,021,874	12.81%	158,397
TEACHERS RETIREMENT	28,144	0.18%	2,205
TRADE & ECON DEV	236,924	1.50%	18,561
TRANSPORTATION	1,615,103	10.23%	126,530
TRANSPORTATION REG BD	3,787	0.02%	297
TREASURER	4,198	0.03%	329
VETERANS AFFAIRS	62,173	0.39%	4,871
WASTE MGMT BD	27,428	0.17%	2,149
WRKRS COMP CT OF APPEALS	2,878	0.02%	225
ZOO	46,892	0.30%	3,674
OTHER	1,237,800	7.84%	96,969
TOTAL	15,781,324	100.00%	1,236,335

ALLOCATION BASIS: TELEPHONE CHARGES (OBJECT CODE 202) F.Y. 1989  
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA  
ADMINISTRATION-INFORMATION MANAGEMENT  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS	RECORDS MANAGEMENT	TELE- COMM
ADMINISTRATION				
ADMINISTRATIVE MGMT	4,070	852	1,890	1,328
PROPERTY MGMT	1,884	169	330	1,385
INFORMATION MGMT	12,154	1,249	426	10,479
OPERATIONS MGMT	686	48	0	638
MATERIALS MGMT	23,436	12,073	9,376	1,987
BLDG CODE & CONST CRD	1,381	13	0	1,368
BUILDING FUND	88	0	88	0
PLANT MGMT	2,310	50	0	2,260
STATE REGISTER & DOCUMENTS	2,522	1,471	0	1,051
MICROGRAPHICS	195	51	24	120
ELECT EQUIP RNTL	63	0	0	63
TELECOMMUNICATIONS	894	886	8	0
MOTOR POOL	1,171	797	0	374
STATE PRINTER	641	29	0	612
CENTRAL STORES	154	1	0	153
FEDERAL SURPLUS	255	9	0	246
RESOURCE RECOVERY	0	0	0	0
CLRNG ACCT-AUCT PROC	0	0	0	0
COMMUTER VANS	11	3	0	8
COMPUTER SERVICES	18,681	0	121	18,560
ADDRESSING & INSERT	0	0	0	0
MATERIALS TRANSFER	0	0	0	0
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	183	92	0	91
PROC SUR-LOCAL GOVT	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0
MGMT ANALYSIS-SP FD	337	12	0	325
IISAC	0	0	0	0
911 EMERGENCY	590	23	0	567
RISK MANAGEMENT	34	14	0	0
VOLUNTEER SERVICES	423	153	0	0
OTHER	42	4	0	38
AGRICULTURE	23,430	824	3,795	18,811
ANIMAL HEALTH BD	2,058	420	0	1,638
ARTS BOARD	1,295	4	121	1,170
ATTORNEY GENERAL	38,632	507	21,381	16,744
AUDITOR	3,723	21	1,890	1,812
COMMERCE	21,264	1,607	10,711	8,946
COMMUNICATION IMPAIRED BD	2,002	0	0	2,002
COMMUNITY COLLEGE BD	61,150	397	8	60,745
CORRECTIONS	46,423	4,666	3,353	38,404
DISABILITY COUNCIL	744	20	0	724
EDUCATION-CENTRAL OFFICE	29,286	3,835	482	24,969
EDUCATION-FARIBAULT SCHOOLS	1,829	43	0	1,786
EDUCATION-VO-TECH	8,904	424	957	7,523
EMPLOYEE RELATIONS	31,284	23,650	1,190	6,444
FINANCE	94,320	61,617	25,418	7,285
HEALTH	41,415	1,850	12,946	26,619
HEALTH LIC BDS				
MEDICAL EXAMINERS	5,275	4,630	0	645
NURSING	1,776	1,055	201	520
PHARMACY	407	127	32	248
DENTISTRY	848	532	0	316
CHIROPRACTORS	190	42	0	148
PSYCHOLOGY	65	0	0	65
OPTOMETRY	48	0	0	48
NURSING HOME ADM	129	0	0	129
SOCIAL WRK & MNTL HLTH	393	42	0	351
SOCIAL WRK LIC BD	15	15	0	0
MARR & FAMILY THERAPY BD	0	0	0	0
UNLIC MNTL HLTH PROV BD	15	15	0	0
PODIATRY	8	0	0	8
VETERINARY MEDICINE	111	59	0	52

STATE OF MINNESOTA  
ADMINISTRATION-INFORMATION MANAGEMENT  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS	RECORDS MANAGEMENT	TELE- COMM
HEARING EXAMINER	3,807	22	1,777	2,008
HIGHER ED COORD BD	3,571	219	16	3,336
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	16,396	544	9,247	6,605
HUMAN RIGHTS	8,351	346	3,739	4,266
HUMAN SERVICES-CENT OFF	337,981	277,288	16,219	43,574
HUMAN SERVICES-INSTITUTNS	47,595	284	6,940	40,371
INDIAN AFFAIRS	477	2	0	475
INVESTMENT BOARD	1,282	10	0	1,272
IRON RANGE RESOURCES	6,167	37	0	6,130
JOBS & TRAINING	147,439	22,548	27,573	97,318
LABOR & INDUSTRY	46,283	805	33,138	12,340
LEGISLATIVE AUDIT	5,635	2,176	2,034	1,425
MEDIATION SVCS	3,724	2,100	217	1,407
MILITARY AFFAIRS	33,623	174	1,745	31,704
NATURAL RESOURCES	120,227	13,894	4,447	101,886
NON-HEALTH LIC BDS				
BOXING	58	0	0	58
BARBERS	73	2	16	55
ELECTRICITY	3,448	984	1,600	864
ARCHITECTS & ENG	351	221	0	130
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	260	165	0	95
PEACE OFFICERS	445	2	0	443
PLANNING	4,818	260	0	4,558
POLLUTION CONTROL	29,693	447	5,339	23,907
PUB EMP RET ASSN	2,154	50	32	2,072
PUBLIC SAFETY	228,717	139,350	0	88,767
PUBLIC SERVICE	7,382	318	1,946	5,118
PUBLIC UTIL COMM	1,171	18	0	1,143
RACING COMMISSION	1,350	448	0	902
REVENUE	271,652	202,501	9,207	59,944
SECRETARY OF STATE	15,507	2,130	3,546	9,671
STATE RETIREMENT	7,159	6,648	32	479
STATE UNIV SYSTEM	159,203	557	249	158,397
TEACHERS RETIREMENT	3,907	1,678	24	2,205
TRADE & ECON DEV	19,194	593	40	18,561
TRANSPORTATION	180,689	54,119	40	126,530
TRANSPORTATION REG BD	297	0	0	297
TREASURER	3,957	1	3,627	329
VETERANS AFFAIRS	4,914	43	0	4,871
WASTE MGMT BD	2,820	20	651	2,149
WRKRS COMP CT OF APPEALS	225	0	0	225
ZOO	4,724	21	1,029	3,674
OTHER	108,231	2,221	9,041	96,969
TOTAL	2,333,301	858,707	238,259	1,236,335



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. 1989 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 1989.

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

SCHEDULE 5.2  
ACTUAL 1989

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989		1,116,667
DEDUCTIONS:		
EQUIPMENT	(21,452)	
TOTAL DEDUCTIONS		(21,452)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	6,455	
ADMIN-ADMINISTRATIVE MGMT	135,083	
ADMIN-PROPERTY MGMT	4,380	
ADMIN-INFORMATION MGMT	686	
TOTAL ADDITIONS		146,604
TOTAL TO BE ALLOCATED		1,241,819

SCHEDULE 5.3  
ACTUAL 1989

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	750,638		253,167	240,798	256,673
OTHER EXPENSE & COST					
SERVICES	318,936		134,973	125,936	58,027
SUPPLIES	25,641		4,910	10,626	10,105
EQUIPMENT	21,452	21,452			
DEPARTMENTAL EXPEND	1,116,667	21,452	393,050	377,360	324,805
COST ADJUSTMENTS					
DEDUCTIONS	(21,452)	(21,452)			
ADDITIONS	146,604	146,604			
COST BY FUNCTION	1,241,819	146,604	393,050	377,360	324,805
REALLOCATE ADMIN	0	(146,604)	52,613	50,513	43,478
ALLOCABLE COSTS	1,241,819	0	445,663	427,873	368,283
DISALLOWED	(368,283)				(368,283)
NET ALLOCATED	873,536	0	445,663	427,873	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	7,438	0.09%	380
PROPERTY MGMT	5,527	0.06%	282
INFORMATION MGMT	6,172	0.07%	315
OPERATIONS MGMT	10,687	0.12%	545
MATERIALS MGMT	46,839	0.54%	2,391
BLDG CODE & CONST CRD	4,722	0.05%	241
BUILDING FUND	0	0.00%	0
PLANT MGMT	762	0.01%	39
STATE REGISTER & DOCUMENTS	74,452	0.85%	3,800
MICROGRAPHICS	413	0.00%	21
ELECT EQUIP RNTL	57	0.00%	3
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	2,267	0.03%	116
STATE PRINTER	905	0.01%	46
CENTRAL STORES	1,501	0.02%	77
FEDERAL SURPLUS	4,791	0.05%	245
RESOURCE RECOVERY	0	0.00%	0
CLRNG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	4,088	0.05%	209
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	128	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	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	3,500	0.04%	179
AGRICULTURE	131,502	1.51%	6,712
ANIMAL HEALTH BD	11,675	0.13%	596
ARTS BOARD	30	0.00%	2
ATTORNEY GENERAL	84,236	0.96%	4,300
AUDITOR	23,781	0.27%	1,214
COMMERCE	122,166	1.40%	6,236
COMMUNICATION IMPAIRED BD	522	0.01%	27
COMMUNITY COLLEGE BD	72,265	0.83%	3,689
CORRECTIONS	38,517	0.44%	1,966
DISABILITY COUNCIL	11,042	0.13%	564
EDUCATION-CENTRAL OFFICE	403,835	4.63%	20,612
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	85,054	0.97%	4,341
EMPLOYEE RELATIONS	89,571	1.03%	4,572
FINANCE	205,790	2.36%	10,504
HEALTH	21,442	0.25%	1,094
HEALTH LIC BDS			
MEDICAL EXAMINERS	13,581	0.16%	693
NURSING	38,055	0.44%	1,942
PHARMACY	0	0.00%	0
DENTISTRY	2,605	0.03%	133
CHIROPRACTORS	248	0.00%	13
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	335	0.00%	17
HIGHER ED COORD BD	104,924	1.20%	5,356
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	64,559	0.74%	3,295
HUMAN RIGHTS	23,995	0.27%	1,225
HUMAN SERVICES-CENT OFF	987,434	11.31%	50,400
HUMAN SERVICES-INSTITUTNS	10	0.00%	1
INDIAN AFFAIRS	318	0.00%	16
INVESTMENT BOARD	3,224	0.04%	165
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	7,968	0.09%	407
LABOR & INDUSTRY	170,037	1.95%	8,679
LEGISLATIVE AUDIT	7,112	0.08%	363
MEDIATION SVCS	16,120	0.18%	823
MILITARY AFFAIRS	2,665	0.03%	136
NATURAL RESOURCES	549,832	6.30%	28,064
NON-HEALTH LIC BDS			
BOXING	270	0.00%	14
BARBERS	2,504	0.03%	128
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	3,294	0.04%	168
ABSTRACTORS	271	0.00%	14
ACCOUNTANCY	11,368	0.13%	580
PEACE OFFICERS	5,917	0.07%	302
PLANNING	55,054	0.63%	2,810
POLLUTION CONTROL	23,657	0.27%	1,207
PUB EMP RET ASSN	315,376	3.61%	16,097
PUBLIC SAFETY	2,043,150	23.49%	104,286
PUBLIC SERVICE	26,001	0.30%	1,327
PUBLIC UTIL COMM	7,510	0.09%	383
RACING COMMISSION	320	0.00%	16
REVENUE	1,382,620	15.84%	70,571
SECRETARY OF STATE	90,742	1.04%	4,632
STATE RETIREMENT	73,766	0.84%	3,765
STATE UNIV SYSTEM	82,366	0.94%	4,204
TEACHERS RETIREMENT	158,571	1.82%	8,094
TRADE & ECON DEV	478,837	5.48%	24,441
TRANSPORTATION	253,206	2.90%	12,924
TRANSPORTATION REG BD	4,268	0.05%	218
TREASURER	1,658	0.02%	85
VETERANS AFFAIRS	10,626	0.12%	542
WASTE MGMT BD	7,014	0.08%	358
WRKRS COMP CT OF APPEALS	2,189	0.03%	112
ZOO	0	0.00%	0
OTHER	222,081	2.54%	11,332
TOTAL	8,731,335	100.00%	445,663

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE F.Y. 1989  
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 5.5  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	45.07	0.13%	543
PROPERTY MGMT	29.41	0.08%	355
INFORMATION MGMT	43.25	0.12%	521
OPERATIONS MGMT	22.95	0.06%	277
MATERIALS MGMT	49.68	0.14%	599
BLDG CODE & CONST CRD	22.86	0.06%	276
BUILDING FUND	6.75	0.02%	81
PLANT MGMT	167.55	0.47%	2,020
STATE REGISTER & DOCUMENTS	20.30	0.06%	245
MICROGRAPHICS	13.61	0.04%	164
ELECT EQUIP RNTL	1.94	0.01%	23
TELECOMMUNICATIONS	8.08	0.02%	97
MOTOR POOL	15.39	0.04%	186
STATE PRINTER	51.53	0.15%	621
CENTRAL STORES	11.45	0.03%	138
FEDERAL SURPLUS	9.12	0.03%	110
RESOURCE RECOVERY	0.33	0.00%	4
CLRNG ACCT-AUCT PROC	0.00	0.00%	0
COMMUTER VANS	0.60	0.00%	7
COMPUTER SERVICES	237.74	0.67%	2,866
ADDRESSING & INSERT	6.77	0.02%	82
MATERIALS TRANSFER	2.80	0.01%	34
CENTRAL MNTNCE REV	1.91	0.01%	23
CAPITOL PARKING	1.60	0.00%	19
PROC SUR-LOCAL GOVT	2.08	0.01%	25
RECORDS MGMT-LOCAL GOVT	0.00	0.00%	0
MGMT ANALYSIS-SP FD	9.01	0.03%	109
IISAC	0.00	0.00%	0
911 EMERGENCY	2.83	0.01%	34
RISK MANAGEMENT	0.30	0.00%	4
VOLUNTEER SERVICES	0.25	0.00%	3
OTHER	1.12	0.00%	14
AGRICULTURE	412.31	1.16%	4,970
ANIMAL HEALTH BD	35.41	0.10%	427
ARTS BOARD	16.16	0.05%	195
ATTORNEY GENERAL	367.76	1.04%	4,433
AUDITOR	108.35	0.31%	1,306
COMMERCE	226.12	0.64%	2,726
COMMUNICATION IMPAIRED BD	1.00	0.00%	12
COMMUNITY COLLEGE BD	2,266.78	6.39%	27,327
CORRECTIONS	1,892.93	5.33%	22,820
DISABILITY COUNCIL	9.50	0.03%	115
EDUCATION-CENTRAL OFFICE	393.26	1.11%	4,741
EDUCATION-FARIBAULT SCHOOLS	186.88	0.53%	2,253
EDUCATION-VO-TECH	115.96	0.33%	1,398
EMPLOYEE RELATIONS	161.69	0.46%	1,949
FINANCE	123.07	0.35%	1,484
HEALTH	797.24	2.25%	9,611
HEALTH LIC BDS			
MEDICAL EXAMINERS	18.33	0.05%	221
NURSING	20.16	0.06%	243
PHARMACY	6.66	0.02%	80
DENTISTRY	5.18	0.01%	62
CHIROPRACTORS	2.96	0.01%	36
PSYCHOLOGY	3.55	0.01%	43
OPTOMETRY	1.10	0.00%	13
NURSING HOME ADM	2.08	0.01%	25
SOCIAL WRK & MNTL HLTH	4.75	0.01%	57
SOCIAL WRK LIC BD	1.00	0.00%	12
MARR & FAMILY THERAPY BD	1.00	0.00%	12
UNLIC MNTL HLTH PROV BD	1.00	0.00%	12
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.18	0.00%	14

SCHEDULE 5.5  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	69.66	0.20%	840
HIGHER ED COORD BD	73.44	0.21%	885
HIGHER ED FAC AUTH	2.33	0.01%	28
HOUSING FINANCE	117.53	0.33%	1,417
HUMAN RIGHTS	69.21	0.19%	834
HUMAN SERVICES-CENT OFF	917.21	2.58%	11,057
HUMAN SERVICES-INSTITUTNS	5,574.51	15.71%	57,202
INDIAN AFFAIRS	7.08	0.02%	85
INVESTMENT BOARD	23.58	0.07%	284
IRON RANGE RESOURCES	130.12	0.37%	1,569
JOBS & TRAINING	2,016.54	5.68%	24,310
LABOR & INDUSTRY	330.42	0.93%	3,983
LEGISLATIVE AUDIT	66.52	0.19%	802
MEDIATION SVCS	22.33	0.06%	269
MILITARY AFFAIRS	327.65	0.92%	3,950
NATURAL RESOURCES	2,406.13	6.78%	29,006
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	18
BARBERS	2.00	0.01%	24
ELECTRICITY	18.16	0.05%	219
ARCHITECTS & ENG	6.08	0.02%	73
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	48
PEACE OFFICERS	0.00	0.00%	0
PLANNING	99.96	0.28%	1,205
POLLUTION CONTROL	560.75	1.58%	6,760
PUB EMP RET ASSN	65.33	0.18%	788
PUBLIC SAFETY	1,720.47	4.85%	20,741
PUBLIC SERVICE	133.74	0.38%	1,612
PUBLIC UTIL COMM	35.10	0.10%	423
RACING COMMISSION	11.45	0.03%	138
REVENUE	1,152.74	3.25%	13,897
SECRETARY OF STATE	62.08	0.17%	748
STATE RETIREMENT	36.51	0.10%	440
STATE UNIV SYSTEM	4,626.00	13.03%	55,767
TEACHERS RETIREMENT	47.08	0.13%	568
TRADE & ECON DEV	249.20	0.70%	3,004
TRANSPORTATION	5,046.06	14.22%	60,831
TRANSPORTATION REG BD	8.58	0.02%	103
TREASURER	12.00	0.03%	145
VETERANS AFFAIRS	462.80	1.30%	5,579
WASTE MGMT BD	26.72	0.08%	322
WRKRS COMP CT OF APPEALS	14.86	0.04%	179
ZOO	151.60	0.43%	1,828
OTHER	814.07	2.29%	9,815
TOTAL	35,492.75	100.00%	427,873

ALLOCATION BASIS: ACTUAL EMPLOYEE COUNT F.Y. 1989  
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	923	380	543
PROPERTY MGMT	637	282	355
INFORMATION MGMT	836	315	521
OPERATIONS MGMT	822	545	277
MATERIALS MGMT	2,990	2,391	599
BLOG CODE & CONST CRD	517	241	276
BUILDING FUND	81	0	81
PLANT MGMT	2,059	39	2,020
STATE REGISTER & DOCUMENTS	4,045	3,800	245
MICROGRAPHICS	185	21	164
ELECT EQUIP RNTL	26	3	23
TELECOMMUNICATIONS	97	0	97
MOTOR POOL	302	116	186
STATE PRINTER	667	46	621
CENTRAL STORES	215	77	138
FEDERAL SURPLUS	355	245	110
RESOURCE RECOVERY	4	0	4
CLRNG ACCT-AUCT PROC	0	0	0
COMMUTER VANS	7	0	7
COMPUTER SERVICES	3,075	209	2,866
ADDRESSING & INSERT	82	0	82
MATERIALS TRANSFER	34	0	34
CENTRAL MNTNCE REV	23	0	23
CAPITOL PARKING	26	7	19
PROC SUR-LOCAL GOVT	25	0	25
RECORDS MGMT-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	109	0	109
IISAC	0	0	0
911 EMERGENCY	34	0	34
RISK MANAGEMENT	4	0	4
VOLUNTEER SERVICES	3	0	3
OTHER	193	179	14
AGRICULTURE	11,682	6,712	4,970
ANIMAL HEALTH BD	1,023	596	427
ARTS BOARD	197	2	195
ATTORNEY GENERAL	8,733	4,300	4,433
AUDITOR	2,520	1,214	1,306
COMMERCE	8,962	6,236	2,726
COMMUNICATION IMPAIRED BD	39	27	12
COMMUNITY COLLEGE BD	31,016	3,689	27,327
CORRECTIONS	24,786	1,966	22,820
DISABILITY COUNCIL	679	564	115
EDUCATION-CENTRAL OFFICE	25,353	20,612	4,741
EDUCATION-FARIBAULT SCHOOLS	2,253	0	2,253
EDUCATION-VO-TECH	5,739	4,341	1,398
EMPLOYEE RELATIONS	6,521	4,572	1,949
FINANCE	11,988	10,504	1,484
HEALTH	10,705	1,094	9,611
HEALTH LIC BDS			
MEDICAL EXAMINERS	914	693	221
NURSING	2,185	1,942	243
PHARMACY	80	0	80
DENTISTRY	195	133	62
CHIROPRACTORS	49	13	36
PSYCHOLOGY	43	0	43
OPTOMETRY	13	0	13
NURSING HOME ADM	25	0	25
SOCIAL WRK & MNTL HLTH	57	0	57
SOCIAL WRK LIC BD	12	0	12
MARR & FAMILY THERAPY BD	12	0	12
UNLIC MNTL HLTH PROV BD	12	0	12
PODIATRY	0	0	0
VETERINARY MEDICINE	14	0	14



SCHEDULE 5.6  
ACTUAL 1989

STATE OF MINNESOTA  
ADMINISTRATION-OPERATIONS MANAGEMENT  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
HEARING EXAMINER	857	17	840
HIGHER ED COORD 80	6,241	5,356	885
HIGHER ED FAC AUTH	28	0	28
HOUSING FINANCE	4,712	3,295	1,417
HUMAN RIGHTS	2,059	1,225	834
HUMAN SERVICES-CENT OFF	61,457	50,400	11,057
HUMAN SERVICES-INSTITUTNS	67,203	1	67,202
INDIAN AFFAIRS	101	16	85
INVESTMENT BOARD	449	165	284
IRON RANGE RESOURCES	1,569	0	1,569
JOBS & TRAINING	24,717	407	24,310
LABOR & INDUSTRY	12,662	8,679	3,983
LEGISLATIVE AUDIT	1,165	363	802
MEDIATION SVCS	1,092	823	269
MILITARY AFFAIRS	4,086	136	3,950
NATURAL RESOURCES	57,070	28,064	29,006
NON-HEALTH LIC BDS			
BOXING	32	14	18
BARBERS	152	128	24
ELECTRICITY	219	0	219
ARCHITECTS & ENG	241	168	73
ABSTRACTORS	14	14	0
ACCOUNTANCY	628	580	48
PEACE OFFICERS	302	302	0
PLANNING	4,015	2,810	1,205
POLLUTION CONTROL	7,967	1,207	6,760
PUB EMP RET ASSN	16,885	16,885	788
PUBLIC SAFETY	125,027	104,236	20,741
PUBLIC SERVICE	2,939	1,107	1,612
PUBLIC UTIL COMM	906	383	423
RACING COMMISSION	154	16	138
REVENUE	84,468	70,571	13,897
SECRETARY OF STATE	5,380	4,602	748
STATE RETIREMENT	4,205	3,765	440
STATE UNIV SYSTEM	59,971	4,204	55,767
TEACHERS RETIREMENT	8,662	8,094	568
TRADE & ECON DEV	27,445	24,441	3,004
TRANSPORTATION	73,755	12,924	60,831
TRANSPORTATION REG BD	321	218	103
TREASURER	230	95	145
VETERANS AFFAIRS	6,121	542	5,579
WASTE MGMT BD	680	358	322
WRKRS COMP CT OF APPEALS	291	112	179
ZOO	1,828	0	1,828
OTHER	21,147	11,332	9,815
TOTAL	873,536	445,663	427,873

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. 1989. 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, 1989.

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

SCHEDULE 6.2  
ACTUAL 1989

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989	2,606,228
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DEDUCTIONS:

EQUIPMENT	(33,612)
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TOTAL DEDUCTIONS	(33,612)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	7,991
ADMIN-ADMINISTRATIVE MGMT	70,554
ADMIN-PROPERTY MGMT	1,946
ADMIN-INFORMATION MGMT	23,436
ADMIN-OPERATIONS MGMT	2,990

TOTAL ADDITIONS	106,917
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TOTAL TO BE ALLOCATED	2,679,533
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SCHEDULE 6.3  
ACTUAL 1989

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	1,738,976	464,950	81,717	1,166,140	86,169
OTHER EXPENSE & COST					
SERVICES	670,574	203,111	42,387	419,404	5,672
SUPPLIES	103,066	102,482	0	584	0
EQUIPMENT	33,612	33,612			
DEPARTMENTAL EXPEND	2,606,228	804,155	124,104	1,586,128	91,841
COST ADJUSTMENTS					
DEDUCTIONS	(33,612)	(33,612)			
ADDITIONS	106,917	106,917			
COST BY FUNCTION	2,679,533	877,460	124,104	1,586,128	91,841
REALLOCATE ADMN	0	(877,460)	60,428	772,313	44,719
ALLOCABLE COSTS	2,679,533	0	184,532	2,358,441	136,560
DISALLOWED	(136,560)				(136,560)
NET ALLOCATED	2,542,973	0	184,532	2,358,441	0

SCHEDULE 6.4  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	137	0.10%	185
PROPERTY MGMT	116	0.09%	157
INFORMATION MGMT	249	0.18%	337
OPERATIONS MGMT	41	0.03%	55
MATERIALS MGMT	58	0.04%	78
BLDG CODE & CONST CRD	41	0.03%	55
BUILDING FUND	17	0.01%	23
PLANT MGMT	447	0.33%	605
STATE REGISTER & DOCUMENTS	73	0.05%	99
MICROGRAPHICS	40	0.03%	54
ELECT EQUIP RNTL	398	0.29%	539
TELECOMMUNICATIONS	7	0.01%	9
MOTOR POOL	1,136	0.83%	1,537
STATE PRINTER	127	0.09%	172
CENTRAL STORES	21	0.02%	28
FEDERAL SURPLUS	14	0.01%	19
RESOURCE RECOVERY	1	0.00%	1
CLRNG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	29	0.02%	39
COMPUTER SERVICES	4,441	3.26%	6,010
ADDRESSING & INSERT	9	0.01%	12
MATERIALS TRANSFER	78	0.06%	106
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	2	0.00%	3
IISAC	6	0.00%	8
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	7	0.01%	9
VOLUNTEER SERVICES	0	0.00%	0
OTHER	259	0.19%	350
AGRICULTURE	977	0.72%	1,322
ANIMAL HEALTH BD	25	0.02%	34
ARTS BOARD	20	0.01%	27
ATTORNEY GENERAL	430	0.32%	582
AUDITOR	87	0.06%	118
COMMERCE	282	0.21%	382
COMMUNICATION IMPAIRED BD	21	0.02%	28
COMMUNITY COLLEGE BD	12,202	8.95%	16,512
CORRECTIONS	6,887	5.05%	9,319
DISABILITY COUNCIL	25	0.02%	34
EDUCATION-CENTRAL OFFICE	1,051	0.77%	1,422
EDUCATION-FARIBAULT SCHOOLS	296	0.22%	401
EDUCATION-VO-TECH	506	0.37%	685
EMPLOYEE RELATIONS	247	0.18%	334
FINANCE	363	0.27%	491
HEALTH	1,824	1.34%	2,468
HEALTH LIC BDS			
MEDICAL EXAMINERS	55	0.04%	74
NURSING	25	0.02%	34
PHARMACY	12	0.01%	16
DENTISTRY	20	0.01%	27
CHIROPRACTORS	4	0.00%	5
PSYCHOLOGY	3	0.00%	4
OPTOMETRY	2	0.00%	3
NURSING HOME ADM	1	0.00%	1
SOCIAL WRK & MNTL HLTH	11	0.01%	15
SOCIAL WRK LIC BD	1	0.00%	1
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	2	0.00%	3

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	170	0.12%	230
HIGHER ED COORD 80	161	0.12%	218
HIGHER ED FAC AUTH	2	0.00%	3
HOUSING FINANCE	236	0.17%	319
HUMAN RIGHTS	82	0.06%	111
HUMAN SERVICES-CENT OFF	2,791	2.05%	3,777
HUMAN SERVICES-INSTITUTNS	4,678	3.43%	6,330
INDIAN AFFAIRS	15	0.01%	20
INVESTMENT BOARD	49	0.04%	66
IRON RANGE RESOURCES	758	0.56%	1,026
JOBS & TRAINING	7,510	5.51%	10,163
LABOR & INDUSTRY	683	0.50%	924
LEGISLATIVE AUDIT	165	0.12%	223
MEDIATION SVCS	85	0.06%	115
MILITARY AFFAIRS	424	0.31%	574
NATURAL RESOURCES	22,103	16.21%	29,910
NON-HEALTH LIC BDS			
BOXING	1	0.00%	1
BARBERS	4	0.00%	5
ELECTRICITY	28	0.02%	38
ARCHITECTS & ENG	12	0.01%	16
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	13	0.01%	18
PEACE OFFICERS	26	0.02%	35
PLANNING	401	0.29%	543
POLLUTION CONTROL	1,422	1.04%	1,924
PUB EMP RET ASSN	186	0.14%	252
PUBLIC SAFETY	8,403	6.15%	11,371
PUBLIC SERVICE	423	0.31%	572
PUBLIC UTIL COMM	90	0.06%	108
RACING COMMISSION	28	0.02%	38
REVENUE	2,526	1.85%	3,418
SECRETARY OF STATE	537	0.39%	727
STATE RETIREMENT	42	0.03%	57
STATE UNIV SYSTEM	23,074	16.92%	31,224
TEACHERS RETIREMENT	85	0.06%	115
TRADE & ECON DEV	628	0.46%	850
TRANSPORTATION	22,712	16.66%	30,734
TRANSPORTATION REG 80	9	0.01%	12
TREASURER	48	0.04%	65
VETERANS AFFAIRS	588	0.43%	796
WASTE MGMT 80	9	0.01%	12
WRKRS COMP CT OF APPEALS	28	0.02%	38
ZOO	868	0.64%	1,175
OTHER	1,135	0.83%	1,539
TOTAL	136,367	100.00%	184,532

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-89  
SOURCE: FIXED ASSET SUMMARY REPORT

SCHEDULE 6.5  
ACTUAL 1989

STATE OF MINNESOTA  
ADMINISTRATION-MATERIALS MANAGEMENT  
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	49	0.10%	2,460
PROPERTY MGMT	72	0.15%	3,614
INFORMATION MGMT	58	0.12%	2,912
OPERATIONS MGMT	55	0.12%	2,761
MATERIALS MGMT	52	0.11%	2,610
BLDG CODE & CONST CRD	13	0.03%	653
BUILDING FUND	1,166	2.48%	58,532
PLANT MGMT	272	0.58%	13,654
STATE REGISTER & DOCUMENTS	63	0.13%	3,163
MICROGRAPHICS	26	0.06%	1,305
ELECT EQUIP RNTL	58	0.12%	2,912
TELECOMMUNICATIONS	12	0.03%	602
MOTOR POOL	286	0.61%	14,357
STATE PRINTER	45	0.10%	2,259
CENTRAL STORES	87	0.19%	4,367
FEDERAL SURPLUS	5	0.01%	251
RESOURCE RECOVERY	0	0.00%	0
CLRNG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	7	0.01%	351
COMPUTER SERVICES	490	1.04%	24,597
ADDRESSING & INSERT	6	0.01%	301
MATERIALS TRANSFER	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	24	0.05%	1,205
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	3	0.01%	151
IISAC	2	0.00%	100
911 EMERGENCY	10	0.02%	502
RISK MANAGEMENT	9	0.02%	452
VOLUNTEER SERVICES	1	0.00%	50
OTHER	17	0.04%	853
AGRICULTURE	1,588	3.38%	79,716
ANIMAL HEALTH BD	15	0.03%	753
ARTS BOARD	188	0.40%	9,437
ATTORNEY GENERAL	205	0.44%	10,291
AUDITOR	65	0.14%	3,263
COMMERCE	197	0.42%	9,889
COMMUNICATION IMPAIRED BD	36	0.08%	1,807
COMMUNITY COLLEGE BD	2,619	5.57%	131,471
CORRECTIONS	2,396	5.10%	120,276
DISABILITY COUNCIL	20	0.04%	1,004
EDUCATION-CENTRAL OFFICE	998	2.12%	50,098
EDUCATION-FARIBAUTL SCHOOLS	135	0.29%	6,777
EDUCATION-VO-TECH	413	0.88%	20,732
EMPLOYEE RELATIONS	224	0.48%	11,245
FINANCE	84	0.18%	4,217
HEALTH	2,086	4.44%	104,715
HEALTH LIC BDS			
MEDICAL EXAMINERS	37	0.08%	1,857
NURSING	15	0.03%	753
PHARMACY	2	0.00%	100
DENTISTRY	25	0.05%	1,255
CHIROPRACTORS	20	0.04%	1,004
PSYCHOLOGY	4	0.01%	201
OPTOMETRY	3	0.01%	151
NURSING HOME ADM	1	0.00%	50
SOCIAL WRK & MNTL HLTH	3	0.01%	151
SOCIAL WRK LIC BD	6	0.01%	301
MARR & FAMILY THERAPY BD	3	0.01%	151
UNLIC MNTL HLTH PROV BD	3	0.01%	151
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	50

SCHEDULE 6.5  
ACTUAL 1989

STATE OF MINNESOTA  
ADMINISTRATION-MATERIALS MANAGEMENT  
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	167	0.36%	8,383
HIGHER ED COORD BD	248	0.53%	12,449
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	197	0.42%	9,889
HUMAN RIGHTS	76	0.16%	3,815
HUMAN SERVICES-CENT OFF	1,959	4.17%	98,339
HUMAN SERVICES-INSTITUTNS	1,988	4.23%	99,795
INDIAN AFFAIRS	8	0.02%	402
INVESTMENT BOARD	90	0.19%	4,518
IRON RANGE RESOURCES	426	0.91%	21,385
JOBS & TRAINING	3,872	8.24%	194,370
LABOR & INDUSTRY	438	0.93%	21,987
LEGISLATIVE AUDIT	36	0.08%	1,807
MEDIATION SVCS	44	0.09%	2,209
MILITARY AFFAIRS	117	0.25%	5,873
NATURAL RESOURCES	3,962	8.43%	198,888
NON-HEALTH LIC BDS			
BOXING	2	0.00%	100
BARBERS	9	0.02%	452
ELECTRICITY	28	0.06%	1,406
ARCHITECTS & ENG	3	0.01%	151
ABSTRACTORS	2	0.00%	100
ACCOUNTANCY	12	0.03%	602
PEACE OFFICERS	21	0.04%	1,054
PLANNING	218	0.46%	10,943
POLLUTION CONTROL	829	1.76%	41,615
PUB EMP RET ASSN	36	0.10%	4,819
PUBLIC SAFETY	2,328	4.95%	116,863
PUBLIC SERVICE	398	0.85%	19,979
PUBLIC UTIL COMM	23	0.05%	1,456
RACING COMMISSION	46	0.10%	2,309
REVENUE	904	1.92%	45,380
SECRETARY OF STATE	62	0.13%	3,112
STATE RETIREMENT	11	0.02%	552
STATE UNIV SYSTEM	3,844	8.18%	192,964
TEACHERS RETIREMENT	32	0.07%	1,606
TRADE & ECON DEV	1,182	2.52%	59,335
TRANSPORTATION	7,150	15.22%	358,922
TRANSPORTATION REG BD	2	0.00%	100
TREASURER	14	0.03%	703
VETERANS AFFAIRS	167	0.36%	8,383
WASTE MGMT BD	37	0.08%	1,857
WRKRS COMP CT OF APPEALS	5	0.01%	251
ZOO	94	0.20%	4,719
OTHER	1,549	3.30%	77,759
TOTAL	46,982	100.00%	2,358,441

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1989  
SOURCE: SPECIAL COMPUTER REPORT



SCHEDULE 5.5  
ACTUAL 1983

STATE OF MINNESOTA  
ADMINISTRATION-MATERIALS MANAGEMENT  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
ADMINISTRATION			
ADMINISTRATIVE MGMT	2,645	185	2,460
PROPERTY MGMT	3,771	157	3,614
INFORMATION MGMT	3,249	337	2,912
OPERATIONS MGMT	2,816	55	2,761
MATERIALS MGMT	2,688	78	2,610
BLDG CODE & CONST CRD	708	55	653
BUILDING FUND	58,555	23	58,532
PLANT MGMT	14,259	605	13,654
STATE REGISTER & DOCUMENTS	3,262	99	3,163
MICROGRAPHICS	1,359	54	1,305
ELECT EQUIP RNTL	3,451	539	2,912
TELECOMMUNICATIONS	611	9	602
MOTOR POOL	15,894	1,537	14,357
STATE PRINTER	2,431	172	2,259
CENTRAL STORES	4,395	28	4,367
FEDERAL SURPLUS	270	19	251
RESOURCE RECOVERY	1	1	0
CLRNG ACCT-AUCT PROC	0	0	0
COMMUTER VANS	390	39	351
COMPUTER SERVICES	30,607	6,010	24,597
ADDRESSING & INSERT	313	12	301
MATERIALS TRANSFER	106	106	0
CENTRAL MNTNCE REV	3	3	0
CAPITOL PARKING	1,210	5	1,205
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	154	3	151
IISAC	108	3	100
911 EMERGENCY	502	0	502
RISK MANAGEMENT	461	9	452
VOLUNTEER SERVICES	50	0	50
OTHER	1,203	350	853
AGRICULTURE	81,038	1,322	79,716
ANIMAL HEALTH BD	787	34	753
ARTS BOARD	9,464	27	9,437
ATTORNEY GENERAL	10,873	582	10,291
AUDITOR	3,381	118	3,263
COMMERCE	10,271	382	9,889
COMMUNICATION IMPAIRED BD	1,835	28	1,807
COMMUNITY COLLEGE BD	147,983	16,512	131,471
CORRECTIONS	129,595	9,319	120,276
DISABILITY COUNCIL	1,038	34	1,004
EDUCATION-CENTRAL OFFICE	51,520	1,422	50,098
EDUCATION-FARIBAULT SCHOOLS	7,178	401	6,777
EDUCATION-VO-TECH	21,417	685	20,732
EMPLOYEE RELATIONS	11,579	334	11,245
FINANCE	4,708	491	4,217
HEALTH	107,183	2,468	104,715
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,931	74	1,857
NURSING	787	34	753
PHARMACY	116	16	100
DENTISTRY	1,282	27	1,255
CHIROPRACTORS	1,009	5	1,004
PSYCHOLOGY	205	4	201
OPTOMETRY	154	3	151
NURSING HOME ADM	51	1	50
SOCIAL WRK & MNTL HLTH	166	15	151
SOCIAL WRK LIC BD	302	1	301
MARR & FAMILY THERAPY BD	151	0	151
UNLIC MNTL HLTH PROV BD	151	0	151
PODIATRY	0	0	0
VETERINARY MEDICINE	53	3	50

SCHEDULE 6.6  
ACTUAL 1989

STATE OF MINNESOTA  
ADMINISTRATION-MATERIALS MANAGEMENT  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
HEARING EXAMINER	8,613	230	3,383
HIGHER ED COORD BD	12,667	218	12,449
HIGHER ED FAC AUTH	3	3	0
HOUSING FINANCE	10,208	319	9,889
HUMAN RIGHTS	3,926	111	3,815
HUMAN SERVICES-CENT OFF	102,116	3,777	98,339
HUMAN SERVICES-INSTITUTNS	106,125	6,330	99,795
INDIAN AFFAIRS	422	20	402
INVESTMENT BOARD	4,584	66	4,518
IRON RANGE RESOURCES	22,411	1,026	21,385
JOBS & TRAINING	204,533	10,163	194,370
LABOR & INDUSTRY	22,911	924	21,987
LEGISLATIVE AUDIT	2,030	223	1,807
MEDIATION SVCS	2,324	115	2,209
MILITARY AFFAIRS	5,447	574	5,873
NATURAL RESOURCES	228,798	29,910	198,888
NON-HEALTH LIC BDS			
BOXING	101	1	100
BARBERS	457	5	452
ELECTRICITY	1,444	38	1,406
ARCHITECTS & ENG	167	16	151
ABSTRACTORS	100	0	100
ACCOUNTANCY	620	18	602
PEACE OFFICERS	1,089	35	1,054
PLANNING	11,486	543	10,943
POLLUTION CONTROL	43,539	1,924	41,615
PUB EMP RET ASSN	5,071	11	4,819
PUBLIC SAFETY	128,234	11,111	116,863
PUBLIC SERVICE	20,551	1,098	19,979
PUBLIC UTIL COMM	1,564	29	1,456
RACING COMMISSION	2,347	39	2,309
REVENUE	48,798	3,413	45,380
SECRETARY OF STATE	3,839	57	3,112
STATE RETIREMENT	609	57	552
STATE UNIV SYSTEM	224,188	31,224	192,964
TEACHERS RETIREMENT	1,721	115	1,606
TRADE & ECON DEV	60,185	850	59,335
TRANSPORTATION	389,656	30,734	358,922
TRANSPORTATION REG BD	112	12	100
TREASURER	768	65	703
VETERANS AFFAIRS	9,179	796	8,383
WASTE MGMT BD	1,869	12	1,857
WRKRS COMP CT OF APPEALS	289	38	251
ZOO	5,894	1,175	4,719
OTHER	79,298	1,539	77,759
TOTAL	2,542,973	184,532	2,358,441

SCHEDULE 7.1  
FISCAL 89 ACTUAL

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. 1989.

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

SCHEDULE 7.2  
ACTUAL 1989

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

EXPENDITURES-ACTUAL F.Y. 1989		1,121,536
DEDUCTIONS:		
EQUIPMENT	(14,835)	
GRANTS	(1,154)	
TOTAL DEDUCTIONS		(15,989)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	43,801	
ADMN-PROPERTY MGMT	1,460	
ADMN-INFORMATION MGMT	94,320	
ADMN-OPERATIONS MGMT	11,988	
ADMN-MATERIALS MGMT	4,708	
TOTAL ALLOCATED ADDITIONS		156,277
TOTAL TO BE ALLOCATED		1,261,824

SCHEDULE 7.3  
ACTUAL 1989

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	DEPT ADMN
WAGES & BENEFITS			
SALARY & WAGES	565,684		565,684
OTHER EXPENSE & COST			
SERVICES	452,141		452,141
SUPPLIES	87,722		87,722
EQUIPMENT	14,835	14,835	
GRANTS	1,154	1,154	
DEPARTMENTAL EXPENDITURES	1,121,536	15,989	1,105,547
COST ADJUSTMENTS			
DEDUCTIONS	(15,989)	(15,989)	
ADDITIONS	156,277	156,277	
COST BY FUNCTION	1,261,824	156,277	1,105,547
REALLOCATE ADMN	0	(156,277)	156,277
ALLOCABLE COSTS	1,261,824	0	1,261,824
DISALLOWED	0		
NET ALLOCATED	1,261,824	0	1,261,824

SCHEDULE 7.4  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FINANCE-BUDGET	29.5	23.96%	302,387
FINANCE-ACCOUNTING	52.4	42.57%	537,121
FINANCE-OTHER	24.1	19.58%	247,000
FINANCE-FISCAL MGT/ADMN	17.1	13.89%	175,216
TOTAL	123.1	100.00%	1,261,824

ALLOCATION BASIS: ACTUAL EMPLOYEE COUNT F.Y. 1989  
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

1,261,824

SCHEDULE 7.5  
ACTUAL 1989

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

USER DEPARTMENT	TOTAL	DEPT ADMN
FINANCE-BUDGET	302,387	302,387
FINANCE-ACCOUNTING	537,121	537,121
FINANCE-OTHER	247,035	247,035
FINANCE-FISCAL MGT/ADMN	175,281	175,281
TOTAL	1,261,824	1,261,824

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. 1989. 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 2, 1989.

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



SCHEDULE 8.2  
ACTUAL 1989

STATE OF MINNESOTA

FINANCE-BUDGET

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989	2,036,244
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DEDUCTIONS:  
EQUIPMENT

0

TOTAL DEDUCTIONS

0

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT/ADMN	302,387
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TOTAL ALLOCATED ADDITIONS

302,387

TOTAL TO BE ALLOCATED

2,338,631

SCHEDULE 8.1  
ACTUAL 1989

STATE OF MINNESOTA

FINANCE-BUDGET

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	BUDGET CONTROL	BUDGET SUPPORT	GENERAL GOV'T
WAGES & BENEFITS					
SALARY AND WAGES	1,490,307		837,474	340,782	312,051
OTHER EXPENSE AND COST					
SERVICES	535,246		18,525	509,834	6,887
SUPPLIES	10,691		5,991	2,473	2,227
EQUIPMENT	0				
DEPARTMENTAL EXPENDITURES	2,036,244	0	861,990	853,089	321,165
COST ADJUSTMENTS					
DEDUCTIONS	0	0			
ADDITIONS	302,387	302,387			
COST BY FUNCTION	2,338,631	302,387	861,990	853,089	321,165
REALLOCATE ADMINISTRATION	0	(302,387)	128,007	126,686	47,694
ALLOCABLE COSTS	2,338,631	0	989,997	979,775	368,359
DISALLOWED	(368,859)				(368,859)
NET ALLOCATED	1,969,772		989,997	979,775	0

SCHEDULE 8.4  
ACTUAL 1989

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	3,173	0.11%	225
PROPERTY MGMT	1,923	0.07%	136
INFORMATION MGMT	3,024	0.10%	214
OPERATIONS MGMT	14,566	0.50%	1,031
MATERIALS MGMT	1,443	0.05%	102
BLDG CODE & CONST CRD	2,071	0.07%	147
BUILDING FUND	5,411	0.19%	383
PLANT MGMT	11,527	0.40%	823
STATE REGISTER & DOCUMENTS	5,243	0.18%	371
MICROGRAPHICS	1,564	0.06%	118
ELECT EQUIP RNTL	1,338	0.05%	95
TELECOMMUNICATIONS	20,066	0.69%	1,420
MOTOR POOL	23,442	0.80%	1,659
STATE PRINTER	16,697	0.57%	1,181
CENTRAL STORES	20,982	0.72%	1,485
FEDERAL SURPLUS	2,583	0.09%	183
RESOURCE RECOVERY	71	0.00%	5
CLRNG ACCT-AUCT PROC	191	0.01%	14
COMMUTER VANS	571	0.02%	40
COMPUTER SERVICES	13,629	0.47%	964
ADDRESSING & INSERT	1,011	0.03%	72
MATERIALS TRANSFER	311	0.01%	22
CENTRAL MNTNCE REV	254	0.01%	18
CAPITOL PARKING	2,472	0.08%	175
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	40	0.00%	3
MGMT ANALYSIS-SP FD	434	0.01%	31
IISAC	11	0.00%	1
911 EMERGENCY	4,792	0.16%	339
RISK MANAGEMENT	924	0.03%	65
VOLUNTEER SERVICES	245	0.01%	17
OTHER	1,215	0.04%	86
AGRICULTURE	49,333	1.69%	3,491
ANIMAL HEALTH BD	2,443	0.08%	173
ARTS BOARD	3,325	0.11%	235
ATTORNEY GENERAL	21,538	0.74%	1,524
AUDITOR	4,685	0.16%	332
COMMERCE	34,545	1.19%	2,444
COMMUNICATION IMPAIRED BD	769	0.03%	54
COMMUNITY COLLEGE BD	132,518	4.55%	9,377
CORRECTIONS	124,707	4.28%	8,824
DISABILITY COUNCIL	1,647	0.06%	117
EDUCATION-CENTRAL OFFICE	99,649	3.42%	7,051
EDUCATION-FARIBAULT SCHOOLS	6,183	0.21%	438
EDUCATION-VO-TECH	23,231	0.80%	1,644
EMPLOYEE RELATIONS	63,145	2.17%	4,468
FINANCE	29,996	1.03%	2,123
HEALTH	79,085	2.71%	5,596
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,918	0.13%	277
NURSING	4,224	0.14%	299
PHARMACY	1,691	0.06%	120
DENTISTRY	2,475	0.08%	175
CHIROPRACTORS	1,304	0.04%	92
PSYCHOLOGY	1,120	0.04%	79
OPTOMETRY	530	0.02%	38
NURSING HOME ADM	941	0.03%	67
SOCIAL WRK & MNTL HLTH	1,054	0.04%	75
SOCIAL WRK LIC BD	588	0.02%	42
MARR & FAMILY THERAPY BD	383	0.01%	27
UNLIC MNTL HLTH PROV BD	553	0.02%	39
PODIATRY	284	0.01%	20
VETERINARY MEDICINE	626	0.02%	44

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.21%	437
HIGHER ED COORD 80	14,500	0.50%	1,026
HIGHER ED FAC AUTH	33	0.00%	2
HOUSING FINANCE	12,250	0.42%	867
HUMAN RIGHTS	2,459	0.08%	174
HUMAN SERVICES-CENT OFF	123,677	4.25%	8,751
HUMAN SERVICES-INSTITUTNS	95,676	3.28%	6,770
INDIAN AFFAIRS	957	0.03%	68
INVESTMENT BOARD	2,369	0.08%	168
IRON RANGE RESOURCES	17,600	0.60%	1,245
JOBS & TRAINING	257,764	9.85%	18,239
LABOR & INDUSTRY	48,565	1.67%	3,436
LEGISLATIVE AUDIT	2,035	0.07%	144
MEDIATION SVCS	1,783	0.06%	126
MILITARY AFFAIRS	20,400	0.70%	1,443
NATURAL RESOURCES	293,713	10.08%	20,783
NON-HEALTH LIC BDS			
BOXING	382	0.01%	27
BARBERS	1,183	0.04%	84
ELECTRICITY	4,201	0.14%	297
ARCHITECTS & ENG	2,638	0.09%	187
ABSTRACTORS	112	0.00%	8
ACCOUNTANCY	2,020	0.07%	143
PEACE OFFICERS	2,278	0.08%	161
PLANNING	9,793	0.34%	693
POLLUTION CONTROL	36,094	1.24%	2,554
PUB EMP RET ASSN	5,307	0.18%	376
PUBLIC SAFETY	458,921	15.75%	32,473
PUBLIC SERVICE	10,741	0.37%	760
PUBLIC UTIL COMM	2,475	0.08%	175
RACING COMMISSION	2,881	0.10%	204
REVENUE	52,326	1.80%	3,703
SECRETARY OF STATE	13,935	0.48%	986
STATE RETIREMENT	4,632	0.16%	328
STATE UNIV SYSTEM	148,957	5.11%	10,540
TEACHERS RETIREMENT	2,801	0.10%	198
TRADE & ECON DEV	35,577	1.22%	2,517
TRANSPORTATION	222,685	7.64%	15,757
TRANSPORTATION REG 80	360	0.01%	25
TREASURER	3,022	0.10%	214
VETERANS AFFAIRS	29,423	1.01%	2,082
WASTE MGMT BD	2,301	0.08%	163
WRKRS COMP CT OF APPEALS	541	0.02%	38
ZOO	23,739	0.81%	1,680
OTHER	76,185	2.61%	5,388
TOTAL	2,913,385	100.00%	206,150

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

SCHEDULE 8.5  
ACTUAL 1989

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	EBO SALARIES
HEARING EXAMINER	2,539	437	2,102
HIGHER ED COORD 80	17,006	1,026	15,980
HIGHER ED FAC AUTH	38	2	36
HOUSING FINANCE	5,035	367	4,668
HUMAN RIGHTS	1,677	174	1,503
HUMAN SERVICES-CENT OFF	63,473	8,751	54,722
HUMAN SERVICES-INSTITUTNS	46,133	6,770	39,363
INDIAN AFFAIRS	653	68	585
INVESTMENT BOARD	688	168	520
IRON RANGE RESOURCES	5,012	1,245	3,767
JOBS & TRAINING	56,055	18,239	37,816
LABOR & INDUSTRY	19,360	3,436	16,524
LEGISLATIVE AUDIT	1,388	144	1,244
MEDIATION SVCS	1,216	126	1,090
MILITARY AFFAIRS	13,914	1,443	12,471
NATURAL RESOURCES	83,835	20,783	62,852
NON-HEALTH LIC BDS			
BOXING	320	27	293
BARBERS	992	84	908
ELECTRICITY	3,523	297	3,226
ARCHITECTS & ENG	2,212	187	2,025
ABSTRACTORS	94	8	86
ACCOUNTANCY	1,694	143	1,551
PEACE OFFICERS	486	161	325
PLANNING	2,844	693	2,151
POLLUTION CONTROL	10,278	2,554	7,724
PUB EMP RET ASSN	6,225	77	5,849
PUBLIC SAFETY	97,917	32,777	65,444
PUBLIC SERVICE	9,006	77	8,246
PUBLIC UTIL COMM	2,075	75	1,900
RACING COMMISSION	615	74	411
REVENUE	35,690	3,777	31,987
SECRETARY OF STATE	4,047	36	3,061
STATE RETIREMENT	5,433	328	5,105
STATE UNIV SYSTEM	40,041	10,540	29,501
TEACHERS RETIREMENT	3,284	198	3,086
TRADE & ECON DEV	14,622	2,517	12,105
TRANSPORTATION	47,513	15,757	31,756
TRANSPORTATION REG 80	76	25	51
TREASURER	877	214	663
VETERANS AFFAIRS	15,351	2,082	13,769
WASTE MGMT BD	655	163	492
WRKRS COMP CT OF APPEALS	222	38	184
ZOO	6,760	1,680	5,080
OTHER	34,451	5,388	29,063
TOTAL	989,997	206,150	783,847

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

STATE OF MINNESOTA  
FINANCE-BUDGET  
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	EBO SALARIES
ADMINISTRATION			
ADMINISTRATIVE MGMT	922	225	697
PROPERTY MGMT	558	136	422
INFORMATION MGMT	878	214	664
OPERATIONS MGMT	4,231	1,031	3,200
MATERIALS MGMT	419	102	317
BLOG CODE & CONST CRD	601	147	454
BUILDING FUND	1,572	383	1,189
PLANT MGMT	3,376	823	2,553
STATE REGISTER & DOCUMENTS	1,522	371	1,151
MICROGRAPHICS	484	118	366
ELECT EQUIP RNTL	389	95	294
TELECOMMUNICATIONS	5,827	1,420	4,407
MOTOR POOL	6,808	1,659	5,149
STATE PRINTER	4,848	1,181	3,667
CENTRAL STORES	6,094	1,485	4,609
FEDERAL SURPLUS	751	183	568
RESOURCE RECOVERY	20	5	15
CLRNG ACCT-AUCT PROC	56	14	42
COMMUTER VANS	165	40	125
COMPUTER SERVICES	3,958	964	2,994
ADDRESSING & INSERT	294	72	222
MATERIALS TRANSFER	91	22	69
CENTRAL MNTNCE REV	74	18	56
CAPITOL PARKING	718	175	543
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	12	?	9
MGMT ANALYSIS-SP FD	126	31	95
IISAC	4	1	3
911 EMERGENCY	1,392	339	1,053
RISK MANAGEMENT	268	55	203
VOLUNTEER SERVICES	70	17	53
OTHER	353	36	267
AGRICULTURE	39,526	3,491	36,035
ANIMAL HEALTH BD	1,958	173	1,785
ARTS BOARD	2,788	235	2,553
ATTORNEY GENERAL	6,255	1,524	4,731
AUDITOR	1,361	332	1,029
COMMERCE	28,965	2,444	26,521
COMMUNICATION IMPAIRED BD	644	54	590
COMMUNITY COLLEGE BD	35,622	9,377	26,245
CORRECTIONS	27,120	8,824	18,296
DISABILITY COUNCIL	1,124	117	1,007
EDUCATION-CENTRAL OFFICE	25,686	7,051	18,635
EDUCATION-FARIBAUTL SCHOOLS	1,594	438	1,156
EDUCATION-VO-TECH	27,246	1,644	25,602
EMPLOYEE RELATIONS	18,337	4,468	13,869
FINANCE	8,712	2,123	6,589
HEALTH	17,198	5,596	11,602
HEALTH LIC BDS			
MEDICAL EXAMINERS	6,517	277	6,240
NURSING	7,027	299	6,728
PHARMACY	2,813	120	2,693
DENTISTRY	4,117	175	3,942
CHIROPRACTORS	2,169	92	2,077
PSYCHOLOGY	1,863	79	1,784
OPTOMETRY	882	38	844
NURSING HOME ADM	1,565	67	1,498
SOCIAL WRK & MNTL HLTH	1,754	75	1,679
SOCIAL WRK LIC BD	979	42	937
MARR & FAMILY THERAPY BD	637	27	610
UNLIC MNTL HLTH PROV BD	919	39	880
PODIATRY	472	20	452
VETERINARY MEDICINE	1,041	44	997

SCHEDULE 3.6  
ACTUAL 1989

STATE OF MINNESOTA  
FINANCE-BUDGET  
DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	25	0.31%	3,080
PROPERTY MGMT	16	0.20%	1,971
INFORMATION MGMT	12	0.15%	1,479
OPERATIONS MGMT	5	0.06%	616
MATERIALS MGMT	7	0.09%	862
BLOG CODE & CONST CRD	4	0.05%	493
BUILDING FUND	3	0.04%	370
PLANT MGMT	10	0.13%	1,232
STATE REGISTER & DOCUMENTS	4	0.05%	493
MICROGRAPHICS	2	0.03%	246
ELECT EQUIP RNTL	1	0.01%	123
TELECOMMUNICATIONS	2	0.03%	246
MOTOR POOL	2	0.03%	246
STATE PRINTER	2	0.03%	246
CENTRAL STORES	2	0.03%	246
FEDERAL SURPLUS	6	0.08%	739
RESOURCE RECOVERY	2	0.03%	246
CLRNG ACCT-AUCT PROC	1	0.01%	123
COMMUTER VANS	1	0.01%	123
COMPUTER SERVICES	28	0.35%	3,450
ADDRESSING & INSERT	1	0.01%	123
MATERIALS TRANSFER	1	0.01%	123
CENTRAL MNTNCE REV	1	0.01%	123
CAPITOL PARKING	2	0.03%	246
PROC SUR-LOCAL GOVT	2	0.03%	246
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	2	0.03%	246
ILISAC	1	0.01%	123
911 EMERGENCY	3	0.04%	370
RISK MANAGEMENT	1	0.01%	123
VOLUNTEER SERVICES	2	0.03%	246
OTHER	12	0.15%	1,479
AGRICULTURE	148	1.86%	18,235
ANIMAL HEALTH BD	11	0.14%	1,355
ARTS BOARD	34	0.43%	4,189
ATTORNEY GENERAL	75	0.94%	9,241
AUDITOR	11	0.14%	1,355
COMMERCE	33	0.41%	4,066
COMMUNICATION IMPAIRED BD	2	0.03%	246
COMMUNITY COLLEGE BD	98	1.23%	12,075
CORRECTIONS	694	8.73%	85,509
DISABILITY COUNCIL	8	0.10%	986
EDUCATION-CENTRAL OFFICE	501	6.30%	61,729
EDUCATION-FARIBAULT SCHOOLS	61	0.77%	7,516
EDUCATION-VO-TECH	170	2.14%	20,946
EMPLOYEE RELATIONS	53	0.67%	6,530
FINANCE	16	0.20%	1,971
HEALTH	611	7.68%	75,282
HEALTH LIC BDS			
MEDICAL EXAMINERS	4	0.05%	493
NURSING	4	0.05%	493
PHARMACY	3	0.04%	370
DENTISTRY	3	0.04%	370
CHIROPRACTORS	3	0.04%	370
PSYCHOLOGY	2	0.03%	246
OPTOMETRY	2	0.03%	246
NURSING HOME ADM	3	0.04%	370
SOCIAL WRK & MNTL HLTH	2	0.03%	246
SOCIAL WRK LIC BD	2	0.03%	246
MARR & FAMILY THERAPY BD	2	0.03%	246
UNLIC MNTL HLTH PROV BD	3	0.04%	370
PODIATRY	2	0.03%	246
VETERINARY MEDICINE	3	0.04%	370

STATE OF MINNESOTA  
FINANCE-BUDGET  
DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	7	0.09%	362
HIGHER ED COORD BD	48	0.60%	5,914
HIGHER ED FAC AUTH	1	0.01%	123
HOUSING FINANCE	58	0.73%	7,146
HUMAN RIGHTS	24	0.30%	2,957
HUMAN SERVICES-CENT OFF	361	4.54%	44,479
HUMAN SERVICES-INSTITUTNS	326	4.10%	40,167
INDIAN AFFAIRS	15	0.19%	1,848
INVESTMENT BOARD	35	0.44%	4,312
IRON RANGE RESOURCES	79	0.99%	9,734
JOBS & TRAINING	142	1.79%	17,496
LABOR & INDUSTRY	142	1.79%	17,496
LEGISLATIVE AUDIT	5	0.06%	616
MEDIATION SVCS	3	0.04%	370
MILITARY AFFAIRS	55	0.69%	6,777
NATURAL RESOURCES	1,284	16.15%	158,203
NON-HEALTH LIC BDS			
BOXING	2	0.03%	246
BARBERS	2	0.03%	246
ELECTRICITY	5	0.06%	616
ARCHITECTS & ENG	3	0.04%	370
ABSTRACTORS	2	0.03%	246
ACCOUNTANCY	2	0.03%	246
PEACE OFFICERS	6	0.08%	739
PLANNING	68	0.86%	8,378
POLLUTION CONTROL	341	4.29%	42,015
PUB EMP RET ASSN	9	0.11%	1,109
PUBLIC SAFETY	325	4.10%	40,044
PUBLIC SERVICE	36	0.45%	4,436
PUBLIC UTIL COMM	7	0.09%	362
RACING COMMISSION	37	0.47%	4,559
REVENUE	280	3.52%	34,499
SECRETARY OF STATE	26	0.33%	3,203
STATE RETIREMENT	12	0.15%	1,479
STATE UNIV SYSTEM	72	0.91%	8,871
TEACHERS RETIREMENT	3	0.04%	370
TRADE & ECON DEV	216	2.72%	26,614
TRANSPORTATION	514	6.46%	63,331
TRANSPORTATION REG BD	2	0.03%	246
TREASURER	4	0.05%	493
VETERANS AFFAIRS	99	1.24%	12,198
WASTE MGMT BD	13	0.16%	1,602
WRKRS COMP CT OF APPEALS	2	0.03%	246
ZOO	106	1.33%	13,060
OTHER	446	5.61%	54,960
TOTAL	7,952	100.00%	979,775

ALLOCATION BASIS: NUMBER OF AIDS(ALLOCMENT ACCOUNTS) 9-02-89  
SOURCE: COMPUTER REPORT



STATE OF MINNESOTA  
FINANCE-BUDGET  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
ADMINISTRATIVE MGMT	4,002	922	3,080
PROPERTY MGMT	2,529	558	1,971
INFORMATION MGMT	2,357	878	1,479
OPERATIONS MGMT	4,847	4,231	616
MATERIALS MGMT	1,281	419	862
BLDG CODE & CONST CRD	1,094	601	493
BUILDING FUND	1,942	1,572	370
PLANT MGMT	4,608	3,376	1,232
STATE REGISTER & DOCUMENTS	2,015	1,522	493
MICROGRAPHICS	730	484	246
ELECT EQUIP RNTL	512	389	123
TELECOMMUNICATIONS	6,073	5,827	246
MOTOR POOL	7,054	6,808	246
STATE PRINTER	5,094	4,848	246
CENTRAL STORES	6,340	6,094	246
FEDERAL SURPLUS	1,490	751	739
RESOURCE RECOVERY	266	20	246
CLRNG ACCT-AUCT PROC	179	56	123
COMMUTER VANS	288	165	123
COMPUTER SERVICES	7,408	3,958	3,450
ADDRESSING & INSERT	417	294	123
MATERIALS TRANSFER	214	91	123
CENTRAL MNTNCE REV	197	74	123
CAPITOL PARKING	964	718	246
PROC SUR-LOCAL GOVT	246	0	246
RECORDS MGMT-LOCAL GOVT	12	0	0
MGMT ANALYSIS-SP FD	372	123	246
IIISAC	127	123	123
311 EMERGENCY	1,762	1,232	370
RISK MANAGEMENT	391	123	123
VOLUNTEER SERVICES	316	246	246
OTHER	1,832	353	1,479
AGRICULTURE	57,761	39,526	18,235
ANIMAL HEALTH BD	3,313	1,958	1,355
ARTS BOARD	6,977	2,798	4,189
ATTORNEY GENERAL	15,496	6,255	9,241
AUDITOR	2,716	1,361	1,355
COMMERCE	33,031	28,965	4,066
COMMUNICATION IMPAIRED BD	890	644	246
COMMUNITY COLLEGE BD	47,697	35,622	12,075
CORRECTIONS	112,629	27,120	85,509
DISABILITY COUNCIL	2,110	1,124	986
EDUCATION-CENTRAL OFFICE	87,415	25,686	61,729
EDUCATION-FARIBAULT SCHOOLS	9,110	1,594	7,516
EDUCATION-VO-TECH	48,192	27,246	20,946
EMPLOYEE RELATIONS	24,867	18,337	6,530
FINANCE	10,683	8,712	1,971
HEALTH	92,480	17,198	75,282
HEALTH LIC BDS			
MEDICAL EXAMINERS	7,010	6,517	493
NURSING	7,520	7,027	493
PHARMACY	3,183	2,813	370
DENTISTRY	4,487	4,117	370
CHIROPRACTORS	2,539	2,169	370
PSYCHOLOGY	2,109	1,863	246
OPTOMETRY	1,128	882	246
NURSING HOME ADM	1,935	1,565	370
SOCIAL WRK & MNTL HLTH	2,000	1,754	246
SOCIAL WRK LIC BD	1,225	979	246
MARR & FAMILY THERAPY BD	883	637	246
UNLIC MNTL HLTH PROV BD	1,289	919	370
PODIATRY	718	472	246
VETERINARY MEDICINE	1,411	1,041	370

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HEARING EXAMINER	3,401	2,539	362
HIGHER ED COORD BD	22,920	17,006	5,914
HIGHER ED FAC AUTH	161	38	123
HOUSING FINANCE	12,181	5,035	7,146
HUMAN RIGHTS	4,634	1,677	2,957
HUMAN SERVICES-CENT OFF	107,952	63,473	44,479
HUMAN SERVICES-INSTITUTNS	86,300	46,133	40,167
INDIAN AFFAIRS	2,501	653	1,848
INVESTMENT BOARD	5,000	688	4,312
IRON RANGE RESOURCES	14,746	5,012	9,734
JOBS & TRAINING	73,551	56,055	17,496
LABOR & INDUSTRY	37,456	19,960	17,496
LEGISLATIVE AUDIT	2,004	1,388	616
MEDIATION SVCS	1,586	1,216	370
MILITARY AFFAIRS	20,691	13,914	6,777
NATURAL RESOURCES	241,838	83,635	158,203
NON-HEALTH LIC BDS			
BOXING	566	320	246
BARBERS	1,238	992	246
ELECTRICITY	4,139	3,523	616
ARCHITECTS & ENG	2,582	2,212	370
ABSTRACTORS	340	94	246
ACCOUNTANCY	1,940	1,694	246
PEACE OFFICERS	1,225	486	739
PLANNING	11,222	2,844	8,378
POLLUTION CONTROL	52,293	10,278	42,015
PUB EMP RET ASSN	7,334	6,225	1,109
PUBLIC SAFETY	137,961	37,517	40,044
PUBLIC SERVICE	13,442	3,006	4,436
PUBLIC UTIL COMM	2,937	2,755	862
RACING COMMISSION	5,174	215	4,559
REVENUE	70,139	35,530	34,499
SECRETARY OF STATE	7,250	4,047	3,203
STATE RETIREMENT	6,912	5,433	1,479
STATE UNIV SYSTEM	48,912	40,041	8,871
TEACHERS RETIREMENT	3,654	3,284	370
TRADE & ECON DEV	41,236	14,622	26,614
TRANSPORTATION	110,844	47,513	63,331
TRANSPORTATION REG BD	322	76	246
TREASURER	1,370	877	493
VETERANS AFFAIRS	28,049	15,851	12,198
WASTE MGMT BD	2,257	655	1,602
WRKRS COMP CT OF APPEALS	468	222	246
ZOO	19,820	6,760	13,060
OTHER	89,411	34,451	54,960
TOTAL	1,963,772	989,997	979,775

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. 1989.

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

SCHEDULE 3.1  
ACTUAL 1989

STATE OF MINNESOTA  
FINANCE-ACCOUNTING  
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989	3,411,771
DEDUCTIONS:	
EQUIPMENT	(16,343)
TOTAL DEDUCTIONS	
	(16,343)
ALLOCATED ADDITIONS:	
FIN-FISCAL MGMT/ADMIN	537,121
TOTAL ALLOCATED ADDITIONS	
	537,121
TOTAL TO BE ALLOCATED	3,932,549

SCHEDULE 9.3  
ACTUAL 1989

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	ACCOUNTING SERVICES	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	1,895,125	141,633	1,625,703	127,789
OTHER EXPENSE & COST				
SERVICES	1,477,781	1,165,795	311,986	0
SUPPLIES	22,522	22,522	0	0
EQUIPMENT	16,343	16,343		
DEPARTMENTAL EXPEND	3,411,771	1,346,293	1,937,689	127,789
COST ADJUSTMENTS				
DEDUCTIONS	(16,343)	(16,343)		
ADDITIONS	537,121	537,121		
COST BY FUNCTION	3,932,549	1,867,071	1,937,689	127,789
REALLOCATE ADMN	0	(1,867,071)	1,751,557	115,514
ALLOCABLE COSTS	3,932,549	0	3,689,246	243,303
DISALLOWED	(243,303)			(243,303)
NET ALLOCATED	3,689,246	0	3,689,246	0

STATE OF MINNESOTA  
FINANCE-ACCOUNTING  
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	3,173	0.11%	4,018
PROPERTY MGMT	1,923	0.07%	2,435
INFORMATION MGMT	3,024	0.10%	3,829
OPERATIONS MGMT	14,566	0.50%	18,445
MATERIALS MGMT	1,443	0.05%	1,827
BLDG CODE & CONST CRD	2,071	0.07%	2,623
BUILDING FUND	5,411	0.19%	6,852
PLANT MGMT	11,627	0.40%	14,723
STATE REGISTER & DOCUMENTS	5,243	0.18%	6,639
MICROGRAPHICS	1,664	0.06%	2,107
ELECT EQUIP RNTL	1,338	0.05%	1,694
TELECOMMUNICATIONS	20,066	0.69%	25,410
MOTOR POOL	23,442	0.80%	29,685
STATE PRINTER	16,697	0.57%	21,144
CENTRAL STORES	20,982	0.72%	26,570
FEDERAL SURPLUS	2,583	0.09%	3,271
RESOURCE RECOVERY	71	0.00%	90
CLRNG ACCT-AUCT PROC	191	0.01%	242
COMMUTER VANS	571	0.02%	723
COMPUTER SERVICES	13,629	0.47%	17,259
ADDRESSING & INSERT	1,011	0.03%	1,280
MATERIALS TRANSFER	311	0.01%	394
CENTRAL MNTNCE REV	254	0.01%	322
CAPITOL PARKING	2,472	0.08%	3,130
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	40	0.00%	51
MGMT ANALYSIS-SP FD	434	0.01%	550
IISAC	11	0.00%	14
911 EMERGENCY	4,792	0.15%	6,068
RISK MANAGEMENT	924	0.03%	1,170
VOLUNTEER SERVICES	245	0.01%	310
OTHER	1,215	0.04%	1,539
AGRICULTURE	49,333	1.63%	62,471
ANIMAL HEALTH BD	2,443	0.08%	3,094
ARTS BOARD	3,325	0.11%	4,210
ATTORNEY GENERAL	21,538	0.74%	27,274
AUDITOR	4,685	0.16%	5,933
COMMERCE	34,545	1.19%	43,745
COMMUNICATION IMPAIRED BD	769	0.03%	974
COMMUNITY COLLEGE BD	132,518	4.55%	167,809
CORRECTIONS	124,707	4.28%	157,918
DISABILITY COUNCIL	1,647	0.06%	2,086
EDUCATION-CENTRAL OFFICE	99,649	3.42%	126,186
EDUCATION-FARIBAULT SCHOOLS	6,183	0.21%	7,830
EDUCATION-VO-TECH	23,231	0.80%	29,418
EMPLOYEE RELATIONS	63,145	2.17%	79,961
FINANCE	29,996	1.03%	37,984
HEALTH	79,085	2.71%	100,146
HEALTH LIC BDS.			
MEDICAL EXAMINERS	3,318	0.13%	4,961
NURSING	4,224	0.14%	5,349
PHARMACY	1,691	0.06%	2,141
DENTISTRY	2,475	0.08%	3,134
CHIROPRACTORS	1,304	0.04%	1,651
PSYCHOLOGY	1,120	0.04%	1,418
OPTOMETRY	530	0.02%	671
NURSING HOME ADM	941	0.03%	1,192
SOCIAL WRK & MNTL HLTH	1,054	0.04%	1,335
SOCIAL WRK LIC BD	588	0.02%	745
MARR & FAMILY THERAPY BD	383	0.01%	485
UNLIC MNTL HLTH PROV BD	553	0.02%	700
PODIATRY	284	0.01%	360
VETERINARY MEDICINE	626	0.02%	793

STATE OF MINNESOTA  
FINANCE-ACCOUNTING  
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.21%	7,826
HIGHER ED COUNCIL BD	14,500	0.50%	18,361
HIGHER ED FAC AUTH	33	0.00%	42
HOUSING FINANCE	12,250	0.42%	15,512
HUMAN RIGHTS	2,459	0.08%	3,114
HUMAN SERVICES-CENT OFF	123,677	4.25%	156,613
HUMAN SERVICES-INSTITUTNS	95,676	3.28%	121,155
INDIAN AFFAIRS	357	0.03%	1,212
INVESTMENT BOARD	2,369	0.08%	3,000
IRON RANGE RESOURCES	17,500	0.60%	22,287
JOBS & TRAINING	157,764	8.85%	326,409
LABOR & INDUSTRY	48,565	1.67%	61,498
LEGISLATIVE AUDIT	2,035	0.07%	2,577
MEDIATION SVCS	1,783	0.06%	2,258
MILITARY AFFAIRS	20,400	0.70%	25,833
NATURAL RESOURCES	293,713	10.08%	371,931
NON-HEALTH LIC BDS			
BOXING	382	0.01%	484
BARBERS	1,183	0.04%	1,498
ELECTRICITY	4,201	0.14%	5,320
ARCHITECTS & ENG	2,638	0.09%	3,341
ABSTRACTORS	112	0.00%	142
ACCOUNTANCY	2,020	0.07%	2,558
PEACE OFFICERS	2,278	0.08%	2,885
PLANNING	9,793	0.34%	12,401
POLLUTION CONTROL	36,094	1.24%	45,706
PUB EMP RET ASSN	5,307	0.18%	6,720
PUBLIC SAFETY	458,921	15.75%	581,136
PUBLIC SERVICE	10,741	0.37%	13,601
PUBLIC UTIL COMM	2,475	0.09%	3,134
RACING COMMISSION	2,881	0.10%	3,648
REVENUE	52,326	1.80%	66,261
SECRETARY OF STATE	13,935	0.48%	17,646
STATE RETIREMENT	4,632	0.16%	5,866
STATE UNIV SYSTEM	148,957	5.11%	188,626
TEACHERS RETIREMENT	2,801	0.10%	3,547
TRADE & ECON DEV	35,577	1.22%	45,051
TRANSPORTATION	222,685	7.64%	281,988
TRANSPORTATION REG BD	360	0.01%	456
TREASURER	3,022	0.10%	3,827
VETERANS AFFAIRS	29,423	1.01%	37,259
WASTE MGMT BD	2,301	0.08%	2,914
WRKRS COMP CT OF APPEALS	541	0.02%	685
ZOO	23,739	0.81%	30,061
OTHER	76,185	2.61%	96,469
TOTAL	2,913,385	100.00%	3,689,246

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

SCHEDULE 3.5  
ACTUAL 1989

STATE OF MINNESOTA  
FINANCE-ACCOUNTING  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING
ADMINISTRATION		
ADMINISTRATIVE MGMT	4,018	4,018
PROPERTY MGMT	2,435	2,435
INFORMATION MGMT	3,829	3,829
OPERATIONS MGMT	18,445	18,445
MATERIALS MGMT	1,827	1,827
BLDG CODE & CONST CRD	2,623	2,623
BUILDING FUND	6,852	6,852
PLANT MGMT	14,723	14,723
STATE REGISTER & DOCUMENTS	6,639	6,639
MICROGRAPHICS	2,107	2,107
ELECT EQUIP RNTL	1,694	1,694
TELECOMMUNICATIONS	25,410	25,410
MOTOR POOL	29,685	29,685
STATE PRINTER	21,144	21,144
CENTRAL STORES	26,570	26,570
FEDERAL SURPLUS	3,271	3,271
RESOURCE RECOVERY	90	90
CLRNG ACCT-AUCT PROC	242	242
COMMUTER VANS	723	723
COMPUTER SERVICES	17,259	17,259
ADDRESSING & INSERT	1,280	1,280
MATERIALS TRANSFER	394	394
CENTRAL MNTNCE REV	322	322
CAPITOL PARKING	3,130	3,130
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	51	51
MGMT ANALYSIS-SP FD	550	550
IISAC	14	14
911 EMERGENCY	6,068	6,068
RISK MANAGEMENT	1,170	1,170
VOLUNTEER SERVICES	310	310
OTHER	1,539	1,539
AGRICULTURE	62,471	62,471
ANIMAL HEALTH BD	3,094	3,094
ARTS BOARD	4,210	4,210
ATTORNEY GENERAL	27,274	27,274
AUDITOR	5,933	5,933
COMMERCE	43,745	43,745
COMMUNICATION IMPAIRED BD	974	974
COMMUNITY COLLEGE BD	167,809	167,809
CORRECTIONS	157,918	157,918
DISABILITY COUNCIL	2,086	2,086
EDUCATION-CENTRAL OFFICE	126,186	126,186
EDUCATION-FARIBAULT SCHOOLS	7,830	7,830
EDUCATION-VO-TECH	29,418	29,418
EMPLOYEE RELATIONS	79,961	79,961
FINANCE	37,984	37,984
HEALTH	100,146	100,146
HEALTH LIC BDS		
MEDICAL EXAMINERS	4,961	4,961
NURSING	5,349	5,349
PHARMACY	2,141	2,141
DENTISTRY	3,134	3,134
CHIROPRACTORS	1,651	1,651
PSYCHOLOGY	1,418	1,418
OPTOMETRY	671	671
NURSING HOME ADM	1,192	1,192
SOCIAL WRK & MNTL HLTH	1,335	1,335
SOCIAL WRK LIC BD	745	745
MARR & FAMILY THERAPY BD	485	485
UNLIC MNTL HLTH PROV BD	700	700
PODIATRY	360	360
VETERINARY MEDICINE	793	793



STATE OF MINNESOTA  
FINANCE-ACCOUNTING  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING
HEARING EXAMINER	7,826	7,826
HIGHER ED COORD BD	18,361	18,361
HIGHER ED FAC AUTH	42	42
HOUSING FINANCE	15,512	15,512
HUMAN RIGHTS	3,114	3,114
HUMAN SERVICES-CENT OFF	156,613	156,613
HUMAN SERVICES-INSTITUTNS	121,155	121,155
INDIAN AFFAIRS	1,212	1,212
INVESTMENT BOARD	3,000	3,000
IRON RANGE RESOURCES	22,287	22,287
JOBS & TRAINING	326,409	326,409
LABOR & INDUSTRY	61,498	61,498
LEGISLATIVE AUDIT	2,577	2,577
MEDIATION SVCS	2,258	2,258
MILITARY AFFAIRS	25,833	25,833
NATURAL RESOURCES	371,931	371,931
NON-HEALTH LIC BDS		
BOXING	484	484
BARBERS	1,498	1,498
ELECTRICITY	5,320	5,320
ARCHITECTS & ENG	3,341	3,341
ABSTRACTORS	142	142
ACCOUNTANCY	2,558	2,558
PEACE OFFICERS	2,885	2,885
PLANNING	12,401	12,401
POLLUTION CONTROL	45,706	45,706
PUB EMP RET ASSN	6,720	6,720
PUBLIC SAFETY	581,136	581,136
PUBLIC SERVICE	13,601	13,601
PUBLIC UTIL COMM	3,134	3,134
RACING COMMISSION	3,648	3,648
REVENUE	66,261	66,261
SECRETARY OF STATE	17,646	17,646
STATE RETIREMENT	5,866	5,866
STATE UNIV SYSTEM	188,626	188,626
TEACHERS RETIREMENT	3,547	3,547
TRADE & ECON DEV	45,051	45,051
TRANSPORTATION	281,988	281,988
TRANSPORTATION REG BD	456	456
TREASURER	3,827	3,827
VETERANS AFFAIRS	37,259	37,259
WASTE MGMT BD	2,914	2,914
WRKRS COMP CT OF APPEALS	685	685
ZOO	30,061	30,061
OTHER	96,469	96,469
TOTAL	3,689,246	3,689,246

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. 1989.

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 1989.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1989 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 1989

STATE OF MINNESOTA

FINANCE-OTHER

COSTS TO BE ALLOCATED

EXPENDITURES--ACTUAL F.Y. 1989	1,650,048
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DEDUCTIONS:

EQUIPMENT	(6,413)
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TOTAL DEDUCTIONS	(6,413)
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ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMN	247,035
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TOTAL ALLOCATED ADDITIONS	247,035
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TOTAL TO BE ALLOCATED	1,890,670
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SCHEDULE 10.3  
ACTUAL 1983

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	1,008,463	0	286,327	12,802	301,923	407,411
OTHER EXPENSE & COST						
SERVICES	620,900	0	10,298	0	360,030	250,572
SUPPLIES	14,272	0	620	0	1,930	11,722
EQUIPMENT	0	6,413				
DEPARTMENTAL EXPEND	1,650,048	6,413	297,245	12,802	663,883	669,705
COST ADJUSTMENTS						
DEDUCTIONS	0	(6,413)				
ADDITIONS	247,035	247,035				
COST BY FUNCTION	1,890,670	247,035	297,245	12,802	663,883	669,705
REALLOCATE ADMN	0	(247,035)	44,676	1,924	99,780	100,655
ALLOCABLE COSTS	1,890,670	0	341,921	14,726	763,663	770,360
DISALLOWED	(770,360)					(770,360)
NET ALLOCATED	1,120,310		341,921	14,726	763,663	0

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	3,173	0.11%	372
PROPERTY MGMT	1,323	0.07%	226
INFORMATION MGMT	3,024	0.10%	355
OPERATIONS MGMT	14,566	0.50%	1,709
MATERIALS MGMT	1,443	0.05%	169
BLDG CODE & CONST CRD	2,071	0.07%	243
BUILDING FUND	5,411	0.19%	635
PLANT MGMT	11,827	0.40%	1,365
STATE REGISTER & DOCUMENTS	5,243	0.18%	615
MICROGRAPHICS	1,664	0.06%	195
ELECT EQUIP RNTL	1,338	0.05%	157
TELECOMMUNICATIONS	20,066	0.69%	2,355
MOTOR POOL	23,442	0.80%	2,751
STATE PRINTER	16,697	0.57%	1,960
CENTRAL STORES	20,982	0.72%	2,462
FEDERAL SURPLUS	2,583	0.09%	303
RESOURCE RECOVERY	71	0.00%	8
CLRNG ACCT-AUCT PROC	191	0.01%	22
COMMUTER VANS	571	0.02%	67
COMPUTER SERVICES	13,629	0.47%	1,600
ADDRESSING & INSERT	1,011	0.03%	119
MATERIALS TRANSFER	311	0.01%	36
CENTRAL MNTNCE REV	254	0.01%	30
CAPITOL PARKING	2,472	0.08%	290
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	40	0.00%	5
MGMT ANALYSIS-SP FD	434	0.01%	51
IISAC	11	0.00%	1
911 EMERGENCY	4,792	0.16%	562
RISK MANAGEMENT	924	0.03%	108
VOLUNTEER SERVICES	245	0.01%	29
OTHER	1,215	0.04%	143
AGRICULTURE	49,333	1.65%	5,790
ANIMAL HEALTH BD	2,443	0.08%	287
ARTS BOARD	3,325	0.11%	390
ATTORNEY GENERAL	21,538	0.74%	2,528
AUDITOR	4,685	0.16%	550
COMMERCE	34,545	1.19%	4,054
COMMUNICATION IMPAIRED BD	769	0.03%	90
COMMUNITY COLLEGE BD	132,518	4.55%	15,553
CORRECTIONS	124,707	4.28%	14,636
DISABILITY COUNCIL	1,647	0.06%	193
EDUCATION-CENTRAL OFFICE	99,649	3.42%	11,695
EDUCATION-FARIBAUTL SCHOOLS	6,183	0.21%	726
EDUCATION-VO-TECH	23,231	0.80%	2,726
EMPLOYEE RELATIONS	63,145	2.17%	7,411
FINANCE	29,996	1.03%	3,520
HEALTH	79,085	2.71%	9,282
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,918	0.13%	460
NURSING	4,224	0.14%	496
PHARMACY	1,691	0.06%	198
DENTISTRY	2,475	0.08%	290
CHIROPRACTORS	1,304	0.04%	153
PSYCHOLOGY	1,120	0.04%	131
OPTOMETRY	530	0.02%	62
NURSING HOME ADM	941	0.03%	110
SOCIAL WRK & MNTL HLTH	1,054	0.04%	124
SOCIAL WRK LIC BD	588	0.02%	69
MARR & FAMILY THERAPY BD	383	0.01%	45
UNLIC MNTL HLTH PROV BD	553	0.02%	65
PODIATRY	284	0.01%	33
VETERINARY MEDICINE	626	0.02%	73

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.21%	725
HIGHER ED COORD 30	14,500	0.50%	1,702
HIGHER ED FAC AUTH	33	0.00%	4
HOUSING FINANCE	12,250	0.42%	1,438
HUMAN RIGHTS	2,459	0.08%	289
HUMAN SERVICES-CENT OFF	122,677	4.25%	14,515
HUMAN SERVICES-INSTITUTNS	35,676	3.28%	11,229
INDIAN AFFAIRS	357	0.03%	112
INVESTMENT BOARD	2,369	0.08%	278
IRON RANGE RESOURCES	17,500	0.60%	2,066
JOBS & TRAINING	257,764	8.85%	30,252
LABOR & INDUSTRY	48,565	1.67%	5,700
LEGISLATIVE AUDIT	2,035	0.07%	239
MEDIATION SVCS	1,783	0.06%	209
MILITARY AFFAIRS	20,400	0.70%	2,394
NATURAL RESOURCES	293,713	10.08%	34,471
NON-HEALTH LIC BDS			
BOXING	382	0.01%	45
BARBERS	1,183	0.04%	139
ELECTRICITY	4,201	0.14%	493
ARCHITECTS & ENG	2,638	0.09%	310
ABSTRACTORS	112	0.00%	13
ACCOUNTANCY	2,020	0.07%	237
PEACE OFFICERS	2,278	0.08%	267
PLANNING	9,793	0.34%	1,149
POLLUTION CONTROL	36,094	1.24%	4,236
PUB EMP RET ASSN	5,307	0.18%	623
PUBLIC SAFETY	458,921	15.95%	53,860
PUBLIC SERVICE	10,741	0.37%	1,261
PUBLIC UTIL COMM	2,475	0.08%	290
RACING COMMISSION	2,881	0.10%	338
REVENUE	52,326	1.80%	6,141
SECRETARY OF STATE	13,935	0.48%	1,635
STATE RETIREMENT	4,632	0.16%	544
STATE UNIV SYSTEM	148,357	5.11%	17,482
TEACHERS RETIREMENT	2,801	0.10%	329
TRADE & ECON DEV	35,577	1.22%	4,175
TRANSPORTATION	222,685	7.64%	26,135
TRANSPORTATION REG 80	360	0.01%	42
TREASURER	3,022	0.10%	355
VETERANS AFFAIRS	29,423	1.01%	3,453
WASTE MGMT BD	2,301	0.08%	270
WRKRS COMP CT OF APPEALS	541	0.02%	63
ZOO	23,739	0.81%	2,786
OTHER	76,185	2.61%	8,944
TOTAL	2,913,385	100.00%	341,921

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

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	11,453	0.11%	356
PROPERTY MGMT	7,382	0.07%	552
INFORMATION MGMT	11,548	0.11%	863
OPERATIONS MGMT	6,738	0.07%	504
MATERIALS MGMT	14,451	0.14%	1,080
BLDG CODE & CONST CRD	5,637	0.06%	421
BUILDING FUND	2,457	0.02%	184
PLANT MGMT	48,551	0.48%	3,629
STATE REGISTER & DOCUMENTS	5,249	0.05%	392
MICROGRAPHICS	4,395	0.04%	328
ELECT EQUIP RNTL	1,441	0.01%	108
TELECOMMUNICATIONS	1,990	0.02%	149
MOTOR POOL	4,195	0.04%	314
STATE PRINTER	21,760	0.21%	1,626
CENTRAL STORES	3,485	0.03%	260
FEDERAL SURPLUS	2,481	0.02%	185
RESOURCE RECOVERY	111	0.00%	8
CLRNG ACCT-AUCT PROC	3	0.00%	0
COMMUTER VANS	853	0.01%	64
COMPUTER SERVICES	66,521	0.65%	4,972
ADDRESSING & INSERT	4,188	0.04%	313
MATERIALS TRANSFER	3,252	0.03%	243
CENTRAL MNTNCE REV	1,414	0.01%	106
CAPITOL PARKING	3,253	0.03%	243
PROC SUR-LOCAL GOVT	402	0.00%	30
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	1,898	0.02%	142
IIISAC	0	0.00%	0
911 EMERGENCY	773	0.01%	58
RISK MANAGEMENT	112	0.00%	8
VOLUNTEER SERVICES	126	0.00%	9
OTHER	364	0.00%	27
AGRICULTURE	116,697	1.14%	8,722
ANIMAL HEALTH BD	15,888	0.16%	1,187
ARTS BOARD	3,924	0.04%	293
ATTORNEY GENERAL	87,745	0.86%	6,558
AUDITOR	28,134	0.28%	2,103
COMMERCE	54,512	0.53%	4,074
COMMUNICATION IMPAIRED BD	170	0.00%	13
COMMUNITY COLLEGE BD	469,371	4.59%	35,079
CORRECTIONS	547,348	5.36%	40,907
DISABILITY COUNCIL	2,347	0.02%	175
EDUCATION-CENTRAL OFFICE	95,105	0.93%	7,108
EDUCATION-FARIBAULT SCHOOLS	48,507	0.47%	3,625
EDUCATION-VO-TECH	27,742	0.27%	2,073
EMPLOYEE RELATIONS	39,008	0.38%	2,915
FINANCE	42,538	0.42%	3,179
HEALTH	202,841	1.99%	15,160
HEALTH LIC BDS			
MEDICAL EXAMINERS	4,504	0.04%	337
NURSING	5,165	0.05%	386
PHARMACY	1,372	0.01%	103
DENTISTRY	1,245	0.01%	93
CHIROPRACTORS	922	0.01%	69
PSYCHOLOGY	814	0.01%	61
OPTOMETRY	355	0.00%	27
NURSING HOME ADM	454	0.00%	34
SOCIAL WRK & MNTL HLTH	927	0.01%	69
SOCIAL WRK LIC BD	292	0.00%	22
MARR & FAMILY THERAPY BD	231	0.00%	17
UNLIC MNTL HLTH PROV BD	189	0.00%	14
PODIATRY	121	0.00%	9
VETERINARY MEDICINE	338	0.00%	25

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	17,570	0.17%	1,313
HIGHER ED COORD BD	55,161	0.54%	4,123
HIGHER ED FAC AUTH	600	0.01%	45
HOUSING FINANCE	29,971	0.29%	2,240
HUMAN RIGHTS	17,262	0.17%	1,290
HUMAN SERVICES-CENT OFF	228,609	2.24%	17,085
HUMAN SERVICES-INSTITUTNS	1,987,445	19.45%	148,535
INDIAN AFFAIRS	1,853	0.02%	138
INVESTMENT BOARD	5,959	0.06%	445
IRON RANGE RESOURCES	29,075	0.28%	2,173
JOBS & TRAINING	542,898	5.31%	40,574
LABOR & INDUSTRY	104,856	1.03%	7,837
LEGISLATIVE AUDIT	16,020	0.16%	1,197
MEDIATION SVCS	4,935	0.05%	369
MILITARY AFFAIRS	112,954	1.11%	8,442
NATURAL RESOURCES	1,058,452	10.36%	79,105
NON-HEALTH LIC BDS			
BOXING	459	0.00%	34
BARBERS	490	0.00%	37
ELECTRICITY	4,579	0.04%	342
ARCHITECTS & ENG	1,418	0.01%	106
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	974	0.01%	73
PEACE OFFICERS	1,761	0.02%	132
PLANNING	26,915	0.26%	2,012
POLLUTION CONTROL	164,960	1.61%	12,329
PUB EMP RET ASSN	16,766	0.16%	1,253
PUBLIC SAFETY	505,048	4.94%	37,746
PUBLIC SERVICE	35,695	0.35%	2,668
PUBLIC UTIL COMM	9,650	0.09%	721
RACING COMMISSION	2,349	0.02%	176
REVENUE	300,985	2.95%	22,495
SECRETARY OF STATE	20,895	0.20%	1,562
STATE RETIREMENT	10,655	0.10%	796
STATE UNIV SYSTEM	927,618	9.08%	69,327
TEACHERS RETIREMENT	12,442	0.12%	930
TRADE & ECON DEV	73,434	0.72%	5,488
TRANSPORTATION	1,497,515	14.66%	111,919
TRANSPORTATION REG BD	2,252	0.02%	168
TREASURER	2,591	0.03%	194
VETERANS AFFAIRS	143,412	1.40%	10,718
WASTE MGMT BD	5,357	0.05%	400
WRKRS COMP CT OF APPEALS	3,689	0.04%	276
ZOO	50,280	0.49%	3,758
OTHER	146,957	1.44%	10,981
TOTAL	10,218,055	100.00%	763,663

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



STATE OF MINNESOTA  
FINANCE-OTHER  
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE 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
BLDG CODE & CONST CRD	0	0.00%	0
BUILDING FUND	561,711	0.03%	4
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
CLRNG ACCT-AUCT PROC	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	63	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
VOLUNTEER SERVICES	0	0.00%	0
OTHER	2,239,651	0.12%	17
AGRICULTURE	1,018,765	0.05%	8
ANIMAL HEALTH BD	127,176	0.01%	1
ARTS BOARD	546,031	0.03%	4
ATTORNEY GENERAL	602,234	0.03%	4
AUDITOR	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	4,654,150	0.23%	34
CORRECTIONS	2,249,887	0.11%	17
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	170,028,330	8.55%	1,259
EDUCATION-FARIBAULT SCHOOLS	76,238	0.00%	1
EDUCATION-VO-TECH	17,372,867	0.87%	129
EMPLOYEE RELATIONS	0	0.00%	0
FINANCE	0	0.00%	0
HEALTH	48,219,611	2.42%	357
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	2,331,575	0.12%	17
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	59,886,967	3.01%	443
HUMAN RIGHTS	258,000	0.01%	2
HUMAN SERVICES-CENT OFF	1,053,308,977	52.96%	7,799
HUMAN SERVICES-INSTITUTNS	100,707	0.01%	1
INDIAN AFFAIRS	54,059	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	39,302	0.00%	0
JOBS & TRAINING	203,058,474	10.21%	1,503
LABOR & INDUSTRY	2,719,936	0.14%	20
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	9,117,911	0.46%	68
NATURAL RESOURCES	16,090,315	0.81%	119
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	29,438	0.00%	0
PLANNING	8,457,663	0.43%	63
POLLUTION CONTROL	12,970,771	0.65%	96
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	11,546,502	0.58%	85
PUBLIC SERVICE	417,336	0.02%	3
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	4,622,167	0.23%	34
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	19,469,603	0.98%	144
TRANSPORTATION	326,589,301	16.42%	2,418
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	3,468,746	0.17%	26
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
DO	0	0.00%	0
OTHER	6,635,037	0.33%	50
TOTAL	1,988,919,561	100.00%	14,726

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1989  
SOURCE: COMPUTER REPORT (FINU 8603)

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION				
ADMINISTRATIVE MGMT	1,228	372	856	0
PROPERTY MGMT	778	226	552	0
INFORMATION MGMT	1,218	355	863	0
OPERATIONS MGMT	2,213	1,709	504	0
MATERIALS MGMT	1,249	169	1,080	0
BLDG CODE & CONST CRD	664	243	421	0
BUILDING FUND	823	635	184	4
PLANT MGMT	4,994	1,365	3,629	0
STATE REGISTER & DOCUMENTS	1,007	615	392	0
MICROGRAPHICS	523	195	328	0
ELECT EQUIP RNTL	265	157	108	0
TELECOMMUNICATIONS	2,504	2,355	149	0
MOTOR POOL	3,065	2,751	314	0
STATE PRINTER	3,586	1,960	1,626	0
CENTRAL STORES	2,722	2,462	260	0
FEDERAL SURPLUS	488	303	185	0
RESOURCE RECOVERY	16	8	8	0
CLRNG ACCT-AUCT PROC	22	22	0	0
COMMUTER VANS	131	67	64	0
COMPUTER SERVICES	6,572	1,600	4,972	0
ADDRESSING & INSERT	432	119	313	0
MATERIALS TRANSFER	279	36	243	0
CENTRAL MNTNCE REV	136	30	106	0
CAPITOL PARKING	533	290	243	0
PROC SUR-LOCAL GOVT	30	0	30	0
RECORDS MGMT-LOCAL GOVT	5	5	0	0
MGMT ANALYSIS-SP FD	193	51	142	0
IISAC	1	1	0	0
911 EMERGENCY	620	561	58	0
RISK MANAGEMENT	116	118	8	0
VOLUNTEER SERVICES	38	19	9	0
OTHER	187	145	27	17
AGRICULTURE	14,520	5,790	8,722	8
ANIMAL HEALTH BD	1,475	287	1,187	1
ARTS BOARD	687	390	293	4
ATTORNEY GENERAL	9,090	2,528	6,558	4
AUDITOR	2,653	550	2,103	0
COMMERCE	8,128	4,054	4,074	0
COMMUNICATION IMPAIRED BD	103	90	13	0
COMMUNITY COLLEGE BD	50,666	15,553	35,079	34
CORRECTIONS	55,560	14,636	40,907	17
DISABILITY COUNCIL	368	193	175	0
EDUCATION-CENTRAL OFFICE	20,062	11,695	7,108	1,259
EDUCATION-FARIBAULT SCHOOLS	4,352	726	3,625	1
EDUCATION-VO-TECH	4,928	2,726	2,073	129
EMPLOYEE RELATIONS	10,326	7,411	2,915	0
FINANCE	6,699	3,520	3,179	0
HEALTH	24,799	9,282	15,160	357
HEALTH LIC BDS				
MEDICAL EXAMINERS	797	460	337	0
NURSING	882	496	386	0
PHARMACY	301	198	103	0
DENTISTRY	383	290	93	0
CHIROPRACTORS	222	153	69	0
PSYCHOLOGY	192	131	61	0
OPTOMETRY	89	62	27	0
NURSING HOME ADM	144	110	34	0
SOCIAL WRK & MNTL HLTH	193	124	69	0
SOCIAL WRK LIC BD	91	69	22	0
MARR & FAMILY THERAPY BD	62	45	17	0
UNLIC MNTL HLTH PROV BD	79	65	14	0
PODIATRY	42	33	9	0
VETERINARY MEDICINE	98	73	25	0

## STATE OF MINNESOTA

SCHEDULE 10.7  
ACTUAL 1989

## FINANCE-OTHER

## DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HEARING EXAMINER	2,038	725	1,313	0
HIGHER ED COORD 80	5,342	1,702	4,122	17
HIGHER ED FAC AUTH	49	4	45	0
HOUSING FINANCE	4,121	1,438	2,240	443
HUMAN RIGHTS	1,581	289	1,290	2
HUMAN SERVICES-CENT OFF	29,399	14,515	17,085	7,799
HUMAN SERVICES-INSTITUTNS	159,765	11,229	148,535	1
INDIAN AFFAIRS	250	112	138	0
INVESTMENT BOARD	723	278	445	0
IRON RANGE RESOURCES	4,239	2,066	2,173	0
JOBS & TRAINING	72,329	30,252	40,574	1,503
LABOR & INDUSTRY	13,557	5,700	7,837	20
LEGISLATIVE AUDIT	1,436	239	1,197	0
MEDIATION SVCS	578	209	369	0
MILITARY AFFAIRS	10,904	2,394	8,442	68
NATURAL RESOURCES	113,695	34,471	79,105	119
NON-HEALTH LIC BDS				
BOXING	79	45	34	0
BARBERS	176	139	37	0
ELECTRICITY	835	493	342	0
ARCHITECTS & ENG	416	310	106	0
ABSTRACTORS	13	13	0	0
ACCOUNTANCY	310	237	73	0
PEACE OFFICERS	399	267	132	0
PLANNING	3,224	1,149	2,012	63
POLLUTION CONTROL	16,661	4,236	12,329	96
PUB EMP RET ASSN	1,876	623	1,253	0
PUBLIC SAFETY	91,691	53,100	37,746	85
PUBLIC SERVICE	3,932	1,244	2,668	3
PUBLIC UTIL COMM	1,011	100	721	0
RACING COMMISSION	514	103	176	0
REVENUE	23,636	6,141	22,495	0
SECRETARY OF STATE	3,197	1,605	1,562	0
STATE RETIREMENT	1,340	344	796	0
STATE UNIV SYSTEM	86,843	17,482	69,327	34
TEACHERS RETIREMENT	1,259	329	930	0
TRADE & ECON DEV	9,807	4,175	5,488	144
TRANSPORTATION	140,472	26,135	111,919	2,418
TRANSPORTATION REG 80	210	42	168	0
TREASURER	549	355	194	0
VETERANS AFFAIRS	14,197	3,453	10,718	25
WASTE MGMT BD	670	270	400	0
WRKRS COMP CT OF APPEALS	339	63	276	0
ZOO	6,544	2,786	3,758	0
OTHER	19,975	8,944	10,981	50
TOTAL	1,120,310	341,921	763,663	14,726

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. 1989.

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

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

SCHEDULE 11.2  
ACTUAL 1989

STATE OF MINNESOTA

EMPLOYEE RELATIONS

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989 153,338,876

DEDUCTIONS:

EQUIPMENT	(396,751)
WRKRS COMP BENEFITS	(14,384,144)
INSURANCE CLAIMS PD	(124,578,722)
PEACE OFFICER BENEFITS PD	(620,824)
INTEREST PAID	(848,221)

TOTAL DEDUCTIONS (141,028,662)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	83,963
ADM-PROPERTY MGMT	973
ADM-INFORMATION MGMT	31,184
ADM-OPERATIONS MGMT	6,521
ADM-MATERIALS MGMT	11,579
FINANCE-BUDGET	24,867
FINANCE-ACCOUNTING	79,961
FINANCE-OTHER	10,326

TOTAL ALLOCATED ADDITIONS 249,464

TOTAL TO BE ALLOCATED 12,619,678

SCHEDULE 11.3  
ACTUAL 1989

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	5,731,661	301,491	3,485,545	0	1,271,055	472,639	200,931
OTHER EXPENSE & COST							
SERVICES	6,435,881	2,189	1,028,150	246,035	404,618	4,665,359	89,530
SUPPLIES	202,672	37	100,120	34,516	46,031	14,768	7,200
EQUIPMENT	396,751	396,751					
WKRS COMP BENEFITS	14,584,144				14,584,144		
INSURANCE CLAIMS PD	124,578,722					124,578,722	
PEACE OFF BENEFITS PD	620,824						620,824
INTEREST PAID	848,221					848,221	
DEPARTMENTAL EXPEND	153,398,876	700,468	4,613,815	280,551	16,305,848	130,579,709	918,485
COST ADJUSTMENTS							
DEDUCTIONS	(141,028,662)	(396,751)			(14,584,144)	(125,426,943)	(620,824)
ADDITIONS	249,464	249,464					
COST BY FUNCTION	12,619,678	553,181	4,613,815	280,551	1,721,704	5,152,766	297,661
REALLOCATE ADMN		(553,181)	211,518	12,862	78,930	236,225	13,646
ALLOCABLE COSTS	12,619,678	0	4,825,333	293,413	1,800,634	5,388,991	311,307
DISALLOWED	(7,794,345)			(293,413)	(1,300,634)	(5,388,991)	(311,307)
NET ALLOCATED	4,825,333	0	4,825,333	0	0	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	45.07	0.13%	5,127
PROPERTY MGMT	29.41	0.08%	3,398
INFORMATION MGMT	43.25	0.12%	5,880
OPERATIONS MGMT	22.95	0.06%	3,120
MATERIALS MGMT	49.68	0.14%	6,754
BLDG CODE & CONST CRD	22.86	0.06%	3,108
BUILDING FUND	5.75	0.02%	918
PLANT MGMT	167.55	0.47%	22,779
STATE REGISTER & DOCUMENTS	20.30	0.06%	2,760
MICROGRAPHICS	13.61	0.04%	1,850
ELECT EQUIP RNTL	1.94	0.01%	264
TELECOMMUNICATIONS	8.08	0.02%	1,098
MOTOR POOL	15.39	0.04%	2,092
STATE PRINTER	51.53	0.15%	7,006
CENTRAL STORES	11.45	0.03%	1,557
FEDERAL SURPLUS	9.12	0.03%	1,240
RESOURCE RECOVERY	0.33	0.00%	45
CLRNG ACCT-AUCT PROC	0.00	0.00%	0
COMMUTER VANS	0.60	0.00%	82
COMPUTER SERVICES	237.74	0.67%	32,321
ADDRESSING & INSERT	5.77	0.02%	920
MATERIALS TRANSFER	2.80	0.01%	381
CENTRAL MNTNCE REV	1.91	0.01%	260
CAPITOL PARKING	1.60	0.00%	218
PROC SUR-LOCAL GOVT	2.08	0.01%	283
RECORDS MGMT-LOCAL GOVT	0.00	0.00%	0
MGMT ANALYSIS-SP FD	9.01	0.03%	1,225
IISAC	0.00	0.00%	0
911 EMERGENCY	2.83	0.01%	385
RISK MANAGEMENT	0.30	0.00%	41
VOLUNTEER SERVICES	0.25	0.00%	34
OTHER	1.12	0.00%	152
AGRICULTURE	412.31	1.16%	56,055
ANIMAL HEALTH BD	35.41	0.10%	4,814
ARTS BOARD	16.16	0.05%	2,197
ATTORNEY GENERAL	367.76	1.04%	49,998
AUDITOR	108.35	0.31%	14,730
COMMERCE	226.12	0.64%	30,742
COMMUNICATION IMPAIRED BD	1.00	0.00%	136
COMMUNITY COLLEGE BD	2,266.78	6.39%	308,175
CORRECTIONS	1,892.93	5.33%	257,349
DISABILITY COUNCIL	9.50	0.03%	1,292
EDUCATION-CENTRAL OFFICE	393.26	1.11%	53,465
EDUCATION-FARIBAUT SCHOOLS	186.88	0.53%	25,407
EDUCATION-VO-TECH	115.96	0.33%	15,765
EMPLOYEE RELATIONS	161.69	0.46%	21,982
FINANCE	123.07	0.35%	16,732
HEALTH	797.24	2.25%	108,387
HEALTH LIC BDS			
MEDICAL EXAMINERS	18.33	0.05%	2,492
NURSING	20.16	0.06%	2,741
PHARMACY	6.66	0.02%	905
DENTISTRY	5.18	0.01%	704
CHIROPRACTORS	2.96	0.01%	402
PSYCHOLOGY	3.55	0.01%	483
OPTOMETRY	1.10	0.00%	150
NURSING HOME ADM	2.08	0.01%	283
SOCIAL WRK & MNTL HLTH	4.75	0.01%	646
SOCIAL WRK LIC BD	1.00	0.00%	136
MARR & FAMILY THERAPY BD	1.00	0.00%	136
UNLIC MNTL HLTH PROV BD	1.00	0.00%	136
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.18	0.00%	160



STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	69.66	0.20%	3,470
HIGHER ED COORD BD	73.44	0.21%	3,984
HIGHER ED FAC AUTH	2.33	0.01%	317
HOUSING FINANCE	117.53	0.33%	15,979
HUMAN RIGHTS	69.21	0.19%	9,409
HUMAN SERVICES-CENT OFF	917.21	2.58%	124,637
HUMAN SERVICES-INSTITUTNS	5,574.51	15.71%	757,363
INDIAN AFFAIRS	7.08	0.02%	963
INVESTMENT BOARD	23.58	0.07%	3,206
IRON RANGE RESOURCES	130.12	0.37%	17,630
JOBS & TRAINING	2,016.54	5.68%	274,154
LABOR & INDUSTRY	330.42	0.93%	44,921
LEGISLATIVE AUDIT	66.52	0.19%	9,044
MEDIATION SVCS	22.33	0.06%	3,036
MILITARY AFFAIRS	327.65	0.92%	44,545
NATURAL RESOURCES	2,406.13	6.78%	327,120
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	204
BARBERS	2.00	0.01%	272
ELECTRICITY	18.16	0.05%	2,469
ARCHITECTS & ENG	6.08	0.02%	827
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	544
PEACE OFFICERS	0.00	0.00%	0
PLANNING	39.96	0.28%	13,590
POLLUTION CONTROL	560.75	1.58%	76,235
PUB EMP RET ASSN	65.33	0.18%	8,882
PUBLIC SAFETY	1,720.47	4.85%	233,902
PUBLIC SERVICE	133.74	0.38%	18,182
PUBLIC UTIL COMM	35.10	0.10%	4,772
RACING COMMISSION	11.45	0.03%	1,557
REVENUE	1,152.74	3.15%	156,718
SECRETARY OF STATE	62.08	0.17%	8,440
STATE RETIREMENT	36.51	0.10%	4,964
STATE UNIV SYSTEM	4,626.00	13.03%	628,917
TEACHERS RETIREMENT	47.08	0.13%	6,401
TRADE & ECON DEV	249.20	0.70%	33,879
TRANSPORTATION	5,046.06	14.22%	686,025
TRANSPORTATION REG BD	8.58	0.02%	1,166
TREASURER	12.00	0.03%	1,631
VETERANS AFFAIRS	462.80	1.30%	62,919
WASTE MGMT BD	26.72	0.08%	3,633
WRKRS COMP CT OF APPEALS	14.86	0.04%	2,020
ZOO	151.60	0.43%	20,610
OTHER	814.07	2.29%	110,672
TOTAL	35,492.75	100.00%	4,825,333

ALLOCATION BASIS: ACTUAL EMPLOYEE COUNT F.Y. 1989  
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 11.5  
ACTUAL 1989

STATE OF MINNESOTA  
EMPLOYEE RELATIONS  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMINISTRATION
ADMINISTRATION		
ADMINISTRATIVE MGMT	6,127	6,127
PROPERTY MGMT	3,998	3,998
INFORMATION MGMT	5,880	5,880
OPERATIONS MGMT	3,120	3,120
MATERIALS MGMT	6,754	6,754
BLDG CODE & CONST CRD	3,108	3,108
BUILDING FUND	918	918
PLANT MGMT	22,779	22,779
STATE REGISTER & DOCUMENTS	2,760	2,760
MICROGRAPHICS	1,850	1,850
ELECT EQUIP RNTL	264	264
TELECOMMUNICATIONS	1,098	1,098
MOTOR POOL	2,092	2,092
STATE PRINTER	7,006	7,006
CENTRAL STORES	1,557	1,557
FEDERAL SURPLUS	1,240	1,240
RESOURCE RECOVERY	45	45
CLRNG ACCT-AUCT PROC	0	0
COMMUTER VANS	82	82
COMPUTER SERVICES	32,321	32,321
ADDRESSING & INSERT	920	920
MATERIALS TRANSFER	381	381
CENTRAL MNTNCE REV	260	260
CAPITOL PARKING	218	218
PROC SUR-LOCAL GOVT	283	283
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	1,225	1,225
IIISAC	0	0
911 EMERGENCY	385	385
RISK MANAGEMENT	41	41
VOLUNTEER SERVICES	34	34
OTHER	152	152
AGRICULTURE	56,055	56,055
ANIMAL HEALTH BD	4,814	4,814
ARTS BOARD	2,197	2,197
ATTORNEY GENERAL	49,998	49,998
AUDITOR	14,730	14,730
COMMERCE	30,742	30,742
COMMUNICATION IMPAIRED BD	136	136
COMMUNITY COLLEGE BD	308,175	308,175
CORRECTIONS	257,349	257,349
DISABILITY COUNCIL	1,292	1,292
EDUCATION-CENTRAL OFFICE	53,465	53,465
EDUCATION-FARIBAULT SCHOOLS	25,407	25,407
EDUCATION-VO-TECH	15,765	15,765
EMPLOYEE RELATIONS	21,982	21,982
FINANCE	16,732	16,732
HEALTH	108,387	108,387
HEALTH LIC BDS		
MEDICAL EXAMINERS	2,492	2,492
NURSING	2,741	2,741
PHARMACY	905	905
DENTISTRY	704	704
CHIROPRACTORS	402	402
PSYCHOLOGY	483	483
OPTOMETRY	150	150
NURSING HOME ADM	283	283
SOCIAL WRK & MNTL HLTH	646	646
SOCIAL WRK LIC BD	136	136
MARR & FAMILY THERAPY BD	136	136
UNLIC MNTL HLTH PROV BD	136	136
PODIATRY	0	0
VETERINARY MEDICINE	160	160

STATE OF MINNESOTA  
EMPLOYEE RELATIONS  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMINISTRATION
HEARING EXAMINER	9,470	9,470
HIGHER ED COORD BD	9,984	9,984
HIGHER ED FAC AUTH	317	317
HOUSING FINANCE	15,979	15,979
HUMAN RIGHTS	9,409	9,409
HUMAN SERVICES-CENT OFF	124,697	124,697
HUMAN SERVICES-INSTITUTNS	757,863	757,863
INDIAN AFFAIRS	963	963
INVESTMENT BOARD	3,206	3,206
IRON RANGE RESOURCES	17,690	17,690
JOBS & TRAINING	274,154	274,154
LABOR & INDUSTRY	44,921	44,921
LEGISLATIVE AUDIT	9,044	9,044
MEDIATION SVCS	3,036	3,036
MILITARY AFFAIRS	44,545	44,545
NATURAL RESOURCES	327,120	327,120
NON-HEALTH LIC BDS		
BOXING	204	204
BARBERS	272	272
ELECTRICITY	2,469	2,469
ARCHITECTS & ENG	827	827
ABSTRACTORS	0	0
ACCOUNTANCY	544	544
PEACE OFFICERS	0	0
PLANNING	13,590	13,590
POLLUTION CONTROL	76,235	76,235
PUB EMP RET ASSN	8,882	8,882
PUBLIC SAFETY	233,902	233,902
PUBLIC SERVICE	18,182	18,182
PUBLIC UTIL COMM	4,772	4,772
RACING COMMISSION	1,557	1,557
REVENUE	156,718	156,718
SECRETARY OF STATE	8,440	8,440
STATE RETIREMENT	4,964	4,964
STATE UNIV SYSTEM	628,917	628,917
TEACHERS RETIREMENT	6,401	6,401
TRADE & ECON DEV	33,879	33,879
TRANSPORTATION	686,025	686,025
TRANSPORTATION REG BD	1,166	1,166
TREASURER	1,631	1,631
VETERANS AFFAIRS	62,919	62,919
WASTE MGMT BD	3,633	3,633
WRKRS COMP CT OF APPEALS	2,020	2,020
ZOO	20,610	20,610
OTHER	110,672	110,672
TOTAL	4,825,333	4,825,333

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. 1989.

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 12.1  
ACTUAL 1989

STATE OF MINNESOTA  
MEDIATIONS SERVICES  
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989		1,624,933
DEDUCTIONS:		
EQUIPMENT	(66,616)	
GRANTS	(96,925)	
TOTAL DEDUCTIONS		(163,541)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	11,681	
ADMN-PROPERTY MGMT	0	
ADMN-INFORMATION MGMT	3,724	
ADMN-OPERATIONS MGMT	1,092	
ADMN-MATERIALS MGMT	2,324	
FIN-BUDGET	1,558	
FIN-ACCOUNTING	2,271	
FIN-OTHER	573	
EMPLOYEE RELATIONS	3,010	
TOTAL ALLOCATED ADDITIONS		26,279
TOTAL TO BE ALLOCATED		1,487,677

SCHEDULE 12.3  
ACTUAL 1999

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE AGENCIES	OTHER SERVICES
WAGES & BENEFITS				
SALARY & WAGES	1,050,852		10,653	1,040,199
OTHER EXPENSE & COST				
SERVICES	382,286		3,435	378,851
SUPPLIES	28,260		262	27,998
EQUIPMENT	66,616	66,616		
GRANTS	96,925	96,925		
DEPARTMENTAL EXPEND	1,624,939	163,541	14,350	1,447,048
COST ADJUSTMENTS				
DEDUCTIONS	(163,541)	(163,541)		
ADDITIONS	26,279	26,279		
COST BY FUNCTION	1,487,677	26,279	14,350	1,447,048
REALLOCATE ADMN	0	(26,279)	258	26,021
ALLOCABLE COSTS	1,487,677	0	14,608	1,473,069
DISALLOWED	(1,473,069)			(1,473,069)
NET ALLOCATED	14,608		14,608	0

STATE OF MINNESOTA  
MEDIATION SERVICES  
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	33	0.10%	14
PROPERTY MGMT	36	0.11%	16
INFORMATION MGMT	19	0.06%	8
OPERATIONS MGMT	25	0.07%	11
MATERIALS MGMT	47	0.14%	20
BLDG CODE & CONST CRD	21	0.06%	9
BUILDING FUND	0	0.00%	0
PLANT MGMT	152	0.45%	66
STATE REGISTER & DOCUMENTS	21	0.06%	9
MICROGRAPHICS	14	0.04%	6
ELECT EQUIP RNTL	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	15	0.04%	7
STATE PRINTER	64	0.19%	28
CENTRAL STORES	9	0.03%	4
FEDERAL SURPLUS	7	0.02%	3
RESOURCE RECOVERY	0	0.00%	0
CLRNG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	269	0.80%	117
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	11	0.03%	5
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	2	0.01%	1
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	9	0.03%	4
IIISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	1	0.00%	0
VOLUNTEER SERVICES	1	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	418	1.25%	182
ANIMAL HEALTH BD	33	0.10%	14
ARTS BOARD	13	0.04%	6
ATTORNEY GENERAL	100	0.30%	44
AUDITOR	90	0.27%	39
COMMERCE	212	0.63%	92
COMMUNICATION IMPAIRED BD	1	0.00%	0
COMMUNITY COLLEGE BD	2,081	6.21%	907
CORRECTIONS	1,845	5.51%	804
DISABILITY COUNCIL	6	0.02%	3
EDUCATION-CENTRAL OFFICE	359	1.07%	157
EDUCATION-FARIBAULT SCHOOLS	189	0.56%	82
EDUCATION-VO-TECH	104	0.31%	45
EMPLOYEE RELATIONS	35	0.10%	15
FINANCE	79	0.24%	34
HEALTH	789	2.35%	344
HEALTH LIC BDS			
MEDICAL EXAMINERS	16	0.05%	7
NURSING	20	0.06%	9
PHARMACY	5	0.01%	2
DENTISTRY	4	0.01%	2
CHIROPRACTORS	4	0.01%	2
PSYCHOLOGY	3	0.01%	1
OPTOMETRY	2	0.01%	1
NURSING HOME ADM	1	0.00%	0
SOCIAL WRK & MNTL HLTH	6	0.02%	3
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 12.4  
ACTUAL 1989

STATE OF MINNESOTA  
MEDIATION SERVICES  
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	29	0.09%	13
HIGHER ED COORD BD	40	0.12%	17
HIGHER ED FAC AUTH	2	0.01%	1
HOUSING FINANCE	112	0.33%	49
HUMAN RIGHTS	57	0.20%	29
HUMAN SERVICES-CENT OFF	890	2.66%	388
HUMAN SERVICES-INSTITUTNS	5,877	17.54%	2,562
INDIAN AFFAIRS	5	0.01%	2
INVESTMENT BOARD	14	0.04%	5
IRON RANGE RESOURCES	87	0.26%	38
JOBS & TRAINING	1,954	5.83%	852
LABOR & INDUSTRY	305	0.91%	133
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	349	1.04%	152
NATURAL RESOURCES	2,512	7.50%	1,095
NON-HEALTH LIC BDS			
BOXING	2	0.01%	1
BARBERS	2	0.01%	1
ELECTRICITY	15	0.04%	7
ARCHITECTS & ENG	5	0.01%	2
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	1
PEACE OFFICERS	0	0.00%	0
PLANNING	103	0.31%	45
POLLUTION CONTROL	567	1.69%	247
PUB EMP RET ASSN	82	0.25%	27
PUBLIC SAFETY	1,664	4.97%	725
PUBLIC SERVICE	123	0.37%	54
PUBLIC UTIL COMM	27	0.08%	12
RACING COMMISSION	10	0.03%	4
REVENUE	1,102	3.29%	480
SECRETARY OF STATE	50	0.15%	22
STATE RETIREMENT	33	0.10%	14
STATE UNIV SYSTEM	4,080	12.18%	1,779
TEACHERS RETIREMENT	43	0.13%	19
TRADE & ECON DEV	229	0.68%	100
TRANSPORTATION	5,151	15.37%	2,246
TRANSPORTATION REG BD	5	0.01%	2
TREASURER	8	0.02%	3
VETERANS AFFAIRS	522	1.56%	228
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	3	0.01%	1
ZOO	206	0.61%	90
OTHER	79	0.24%	38
TOTAL	33,508	100.00%	14,608

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNIT F.Y. 1989  
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT



SCHEDULE 12.5  
ACTUAL 1989

STATE OF MINNESOTA

MEDIATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
ADMINISTRATIVE MGMT	14	14
PROPERTY MGMT	16	16
INFORMATION MGMT	8	8
OPERATIONS MGMT	11	11
MATERIALS MGMT	20	20
BLDG CODE & CONST CRD	9	9
BUILDING FUND	0	0
PLANT MGMT	66	66
STATE REGISTER & DOCUMENTS	9	9
MICROGRAPHICS	6	6
ELECT EQUIP RNTL	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	7	7
STATE PRINTER	28	28
CENTRAL STORES	4	4
FEDERAL SURPLUS	3	3
RESOURCE RECOVERY	0	0
CLRNG ACCT-AUCT PROC	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	117	117
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	5	5
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	1	1
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	4	4
IIISAC	0	0
911 EMERGENCY	0	0
RISK MANAGEMENT	0	0
VOLUNTEER SERVICES	0	0
OTHER	0	0
AGRICULTURE	182	182
ANIMAL HEALTH BD	14	14
ARTS BOARD	6	6
ATTORNEY GENERAL	44	44
AUDITOR	39	39
COMMERCE	92	92
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	907	907
CORRECTIONS	804	804
DISABILITY COUNCIL	3	3
EDUCATION-CENTRAL OFFICE	157	157
EDUCATION-FARIBAULT SCHOOLS	82	82
EDUCATION-VO-TECH	45	45
EMPLOYEE RELATIONS	15	15
FINANCE	34	34
HEALTH	344	344
HEALTH LIC BDS		
MEDICAL EXAMINERS	7	7
NURSING	9	9
PHARMACY	2	2
DENTISTRY	2	2
CHIROPRACTORS	2	2
PSYCHOLOGY	1	1
OPTOMETRY	1	1
NURSING HOME ADM	0	0
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	0	0

STATE OF MINNESOTA  
MEDIATION SERVICES  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HEARING EXAMINER	13	13
HIGHER ED COORD 80	17	17
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	49	49
HUMAN RIGHTS	29	29
HUMAN SERVICES-CENT OFF	388	388
HUMAN SERVICES-INSTITUTMS	2,562	2,562
INDIAN AFFAIRS	2	2
INVESTMENT BOARD	6	6
IRON RANGE RESOURCES	38	38
JOBS & TRAINING	852	852
LABOR & INDUSTRY	133	133
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	152	152
NATURAL RESOURCES	1,095	1,095
NON-HEALTH LIC BDS		
BOXING	1	1
BARBERS	1	1
ELECTRICITY	7	7
ARCHITECTS & ENG	2	2
ABSTRACTORS	0	0
ACCOUNTANCY	1	1
PEACE OFFICERS	0	0
PLANNING	45	45
POLLUTION CONTROL	247	247
PUB EMP RET ASSN	27	27
PUBLIC SAFETY	725	725
PUBLIC SERVICE	54	54
PUBLIC UTIL COMM	12	12
RACING COMMISSION	4	4
REVENUE	480	480
SECRETARY OF STATE	22	22
STATE RETIREMENT	14	14
STATE UNIV SYSTEM	1,779	1,779
TEACHERS RETIREMENT	19	19
TRADE & ECON DEV	100	100
TRANSPORTATION	2,246	2,246
TRANSPORTATION REG 80	2	2
TREASURER	3	3
VETERANS AFFAIRS	228	228
WASTE MGMT BD	0	0
WRKRS COMP CT OF APPEALS	1	1
ZOO	90	90
OTHER	38	38
TOTAL	14,608	14,608

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 1989. 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. 1989.

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

SCHEDULE 13.2  
ACTUAL 1989

STATE OF MINNESOTA  
LEGISLATIVE AUDITOR  
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989 3,204,788

DEDUCTIONS:

EQUIPMENT (100,233)  
LEGISLATIVE AUDIT COMMISSION (5,950)

TOTAL DEDUCTIONS (106,183)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE 26,608  
ADMN-PROPERTY MGMT 487  
ADMN-INFORMATION MGMT 5,635  
ADMN-OPERATIONS MGMT 1,165  
ADMN-MATERIALS MGMT 2,070  
FIN-BUDGET 2,013  
FIN-ACCOUNTING 2,577  
FIN-OTHER 1,411  
EMPLOYEE RELATIONS 9,600

TOTAL ALLOCATED ADDITIONS 50,988

TOTAL TO BE ALLOCATED 3,149,591

SCHEDULE 13.3  
ACTUAL 1989

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT
WAIVES & BENEFITS					
SALARY & WAIVES	2,588,536	264,465	1,610,306	555,690	158,095
OTHER EXPENSE & COST					
SERVICES	444,970	411,800		33,170	
SUPPLIES	65,079	65,079			
EQUIPMENT	100,233	100,233			
LEG AUDIT COMM	5,950	5,950			
DEPARTMENTAL EXPEND	3,204,788	847,527	1,610,306	588,860	158,095
COST ADJUSTMENTS					
DEDUCTIONS	(106,183)	(106,183)			
ADDITIONS	50,986	50,986			
COST BY FUNCTION	3,149,591	792,330	1,610,306	588,860	158,095
REALLOCATE ADMIN	0	(792,330)	541,262	197,929	53,139
ALLOCABLE COSTS	3,149,591		2,151,568	786,789	211,234
DISALLOWED	0				
NET ALLOCATED	3,149,591		2,151,568	786,789	211,234

SCHEDULE 13.4  
ACTUAL 1989

STATE OF MINNESOTA  
LEGISLATIVE AUDITOR  
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	2,571.0	4.15%	89,213
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
BLDG CODE & CONST CRD	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
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
CLRNG ACCT-AUCT PROC	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
ITISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
RISK MANAGEMENT	0.0	0.00%	0
VOLUNTEER SERVICES	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	329.5	0.53%	11,434
ANIMAL HEALTH BD	170.5	0.27%	5,916
ARTS BOARD	38.0	0.06%	1,319
ATTORNEY GENERAL	578.0	0.93%	20,057
AUDITOR	400.5	0.65%	13,897
COMMERCE	43.5	0.07%	1,509
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	6,190.5	9.98%	214,810
CORRECTIONS	1,587.5	2.56%	55,086
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	2,238.2	3.61%	77,665
EDUCATION-FARIBAULT SCHOOLS	65.0	0.10%	2,255
EDUCATION-VO-TECH	843.0	1.36%	29,252
EMPLOYEE RELATIONS	1,501.5	2.42%	52,102
FINANCE	1,399.4	2.26%	48,559
HEALTH	249.5	0.40%	8,658
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-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	319.0	0.51%	11,069
HIGHER ED COORD 80	225.2	0.36%	7,814
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	11.0	0.02%	382
HUMAN SERVICES-CENT OFF	2,825.0	4.56%	98,062
HUMAN SERVICES-INSTITUTNS	2,833.0	4.57%	98,305
INDIAN AFFAIRS	271.5	0.44%	9,421
INVESTMENT BOARD	3,296.5	5.32%	114,388
IRON RANGE RESOURCES	777.0	1.25%	26,362
JOBS & TRAINING	2,201.8	3.55%	76,402
LABOR & INDUSTRY	484.0	0.78%	16,795
LEGISLATIVE AUDIT	961.2	1.55%	33,354
MEDIATION SVCS	418.0	0.67%	14,505
MILITARY AFFAIRS	39.5	0.06%	1,371
NATURAL RESOURCES	757.8	1.22%	26,296
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	283.5	0.46%	9,837
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	75.5	0.12%	2,620
POLLUTION CONTROL	0.0	0.00%	0
PUB EMP RET ASSN	932.0	1.49%	30,952
PUBLIC SAFETY	1,017.0	1.63%	35,290
PUBLIC SERVICE	1.5	0.00%	52
PUBLIC UTIL COMM	2.5	0.00%	87
RACING COMMISSION	442.5	0.71%	15,355
REVENUE	2,978.0	4.75%	103,336
SECRETARY OF STATE	608.7	0.98%	21,122
STATE RETIREMENT	1,221.5	1.97%	42,386
STATE UNIV SYSTEM	1,981.0	3.19%	68,741
TEACHERS RETIREMENT	917.5	1.48%	31,837
TRADE & ECON DEV	1,004.9	1.62%	34,870
TRANSPORTATION	2,439.8	3.93%	84,661
TRANSPORTATION REG 80	0.0	0.00%	0
TREASURER	1,175.5	1.90%	40,790
VETERANS AFFAIRS	1,284.5	2.07%	44,572
WASTE MGMT BD	932.5	1.50%	32,358
WRKRS COMP CT OF APPEALS	0.0	0.00%	0
ZOO	7.0	0.01%	243
OTHER	8,431.0	13.60%	292,555
FINANCE-ACCOUNTING	707.5	1.14%	24,550
FINANCE-OTHER	1,974.0	3.18%	68,496
TOTAL	62,005.0	100.00%	2,151,568

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1989  
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 13.5  
ACTUAL 1989

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
BLDG-CODE & CONST CRD	0	0.00%	0
BUILDING FUND	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
CLRMG ACCT-AUCT PROC	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	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
VOLUNTEER SERVICES	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
COMMERCE	0	0.00%	0
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	300	1.10%	8,687
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	0	0.00%	0
HEALTH LIC BDB			
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	1,165	4.29%	33,736
HUMAN RIGHTS	0	0.00%	0
HUMAN SERVICES-CENT OFF	520	1.91%	15,058
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	0	0.00%	0
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	0	0.00%	0
NATURAL RESOURCES	0	0.00%	0
NON-HEALTH LIC BBS	0	0.00%	0
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	25,185	92.69%	729,308
FINANCE-ACCOUNTING	0	0.00%	0
FINANCE-OTHER	0	0.00%	0
TOTAL	27,170	100.00%	786,789

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1989  
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 13.6  
ACTUAL 1989

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
BLDG CODE & CONST CRD	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
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
CLRNG ACCT-AUCT PROC	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 MANAGEMENT	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
COMMERCE	0.0	0.00%	0
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	934.0	15.86%	33,512
CORRECTIONS	0.0	0.00%	0
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	631.3	10.72%	22,651
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	69.0	1.17%	2,476
EMPLOYEE RELATIONS	0.0	0.00%	0
FINANCE	121.7	2.07%	4,367
HEALTH	249.5	4.24%	8,352
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 13.6  
ACTUAL 1989

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	121.3	2.06%	4,352
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENT OFF	614.5	10.44%	22,048
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	557.7	11.17%	23,598
LABOR & INDUSTRY	0.0	0.00%	0
LEGISLATIVE AUDIT	156.3	2.65%	5,608
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	159.5	2.71%	5,723
NATURAL RESOURCES	357.7	6.08%	12,834
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	179.5	3.15%	6,440
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	1,085.5	18.44%	38,948
TEACHERS RETIREMENT	0.0	0.00%	0
TRADE & ECON DEV	163.6	2.78%	5,870
TRANSPORTATION	300.6	5.11%	10,786
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	85.5	1.45%	3,069
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-ACCOUNTING	0.0	0.00%	0
FINANCE-OTHER	0.0	0.00%	0
TOTAL	5,887.2	100.00%	211,234

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1989  
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	89,213	89,213	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
BLDG CODE & CONST CRD	0	0	0	0
BUILDING FUND	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
CLRNG ACCT-AUCT PROC	0	0	0	0
COMPUTER VANS	0	0	0	0
COMPUTER SERVICES	0	0	0	0
ADDRESSING & INSERT	0	0	0	0
MATERIALS TRANSFER	0	0	0	0
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	0	0	0	0
PRBC BUR-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
VOLUNTEER SERVICES	0	0	0	0
OTHER	0	0	0	0
AGRICULTURE	11,434	11,434	0	0
ANIMAL HEALTH BD	5,916	5,916	0	0
ARTS BOARD	1,319	1,319	0	0
ATTORNEY GENERAL	20,057	20,057	0	0
AUDITOR	13,897	13,897	0	0
COMMERCE	1,509	1,509	0	0
COMMUNICATION IMPAIRED BD	0	0	0	0
COMMUNITY COLLEGE BD	248,322	214,810	0	33,512
CORRECTIONS	55,086	55,086	0	0
DISABILITY COUNCIL	0	0	0	0
EDUCATION-CENTRAL OFFICE	109,003	77,665	8,687	22,651
EDUCATION-FARIBAULT SCHOOLS	2,255	2,255	0	0
EDUCATION-VO-TECH	31,728	29,252	0	2,476
EMPLOYEE RELATIONS	52,102	52,102	0	0
FINANCE	52,926	48,559	0	4,367
HEALTH	17,610	8,658	0	8,952
HEALTH LIC BBS				
MEDICAL EXAMINERS	0	0	0	0
NURSING	0	0	0	0
PHARMACY	0	0	0	0
DENTISTRY	0	0	0	0
CHIROPRACTORS	0	0	0	0
PSYCHOLOGY	0	0	0	0
OPTOMETRY	0	0	0	0
NURSING HOME ADM	0	0	0	0
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	0	0	0	0

STATE OF MINNESOTA  
LEGISLATIVE AUDITOR  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
HEARING EXAMINER	11,069	11,069	0	0
HIGHER ED COORD BD	12,166	7,814	0	4,352
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	33,736	0	33,736	0
HUMAN RIGHTS	382	382	0	0
HUMAN SERVICES-CENT OFF	135,168	98,062	15,038	22,048
HUMAN SERVICES-INSTITUTMS	98,305	98,305	0	0
INDIAN AFFAIRS	9,421	9,421	0	0
INVESTMENT BOARD	114,388	114,388	0	0
IRON RANGE RESOURCES	26,962	26,962	0	0
JOBS & TRAINING	100,000	76,402	0	23,598
LABOR & INDUSTRY	16,795	16,795	0	0
LEGISLATIVE AUDIT	38,962	33,354	0	5,608
MEDIATION SVCS	14,505	14,505	0	0
MILITARY AFFAIRS	7,094	1,371	0	5,723
NATURAL RESOURCES	39,130	26,296	0	12,834
NON-HEALTH LIC BDS				
BOXING	0	0	0	0
BARBERS	0	0	0	0
ELECTRICITY	9,837	9,837	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	2,620	2,620	0	0
POLLUTION CONTROL	0	0	0	0
PUB EMP RET ASSN	30,952	30,952	0	0
PUBLIC SAFETY	41,730	35,290	0	6,440
PUBLIC SERVICE	52	52	0	0
PUBLIC UTIL COMM	87	87	0	0
RACING COMMISSION	15,355	15,355	0	0
REVENUE	103,336	103,336	0	0
SECRETARY OF STATE	21,122	21,122	0	0
STATE RETIREMENT	42,386	42,386	0	0
STATE UNIV SYSTEM	107,689	68,741	0	38,948
TEACHERS RETIREMENT	31,837	31,837	0	0
TRADE & ECON DEV	40,740	34,870	0	5,870
TRANSPORTATION	95,447	84,661	0	10,786
TRANSPORTATION REG BD	0	0	0	0
TREASURER	40,790	40,790	0	0
VETERANS AFFAIRS	47,641	44,572	0	3,069
WASTE MGMT BD	32,358	32,358	0	0
WRKRS COMP CT OF APPEALS	0	0	0	0
ZOO	243	243	0	0
OTHER	1,021,863	292,555	729,308	0
FINANCE-ACCOUNTING	24,550	24,550	0	0
FINANCE-OTHER	68,496	68,496	0	0
TOTAL	3,149,591	2,151,568	786,789	211,234

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 1989

STATE OF MINNESOTA

TREASURER

COSTS TO BE ALLOCATED

ACTUAL COSTS F.Y. 1989		549,916
DEDUCTIONS:		
EQUIPMENT	(7,547)	
TOTAL DEDUCTIONS		(7,547)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	15,670	
ADMN-PROPERTY MGMT	487	
ADMN-INFORMATION MGMT	3,911	
ADMN-OPERATIONS MGMT	211	
ADMN-MATERIALS MGMT	716	
FIN-BUDGET	1,371	
FIN-ACCOUNTING	3,817	
FIN-OTHER	549	
EMPLOYEE RELATIONS	1,631	
MEDIATION SERVICES	3	
LEGISLATIVE AUDIT	40,790	
TOTAL ALLOCATED ADDITIONS		69,282
TOTAL TO BE ALLOCATED		611,651

SCHEDULE 14.1  
ACTUAL 1989

STATE OF MINNESOTA

TREASURER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	TREASURY	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	451,122		197,251	253,871
OTHER EXPENSE & COST				
SERVICES	30,110		14,868	65,242
SUPPLIES	11,137		7,608	3,529
EQUIPMENT	7,547	7,547		
DEPARTMENTAL EXPEND	549,916	7,547	219,727	322,642
COST ADJUSTMENTS				
DEDUCTIONS	(7,547)	(7,547)		
ADDITIONS	69,282	69,282		
COST BY FUNCTION	611,651	69,282	219,727	322,642
REALLOCATE ADMN	0	(69,282)	28,068	41,214
ALLOCABLE COSTS	611,651		247,795	363,856
DISALLOWED	(363,856)			(363,856)
NET ALLOCATED	247,795		247,795	



STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	3,173	0.06%	140
PROPERTY MGMT	1,923	0.03%	85
INFORMATION MGMT	3,024	0.05%	134
OPERATIONS MGMT	14,566	0.26%	643
MATERIALS MGMT	1,443	0.03%	64
BLDG CODE & CONST CRD	2,071	0.04%	91
BUILDING FUND	5,411	0.10%	239
PLANT MGMT	11,827	0.21%	513
STATE REGISTER & DOCUMENTS	5,243	0.09%	232
MICROGRAPHICS	1,664	0.03%	73
ELECT EQUIP RNTL	1,338	0.02%	59
TELECOMMUNICATIONS	20,068	0.36%	886
MOTOR POOL	23,442	0.42%	1,035
STATE PRINTER	16,897	0.30%	737
CENTRAL STORES	20,982	0.37%	927
FEDERAL SURPLUS	2,583	0.05%	114
RESOURCE RECOVERY	71	0.00%	3
CLRNG ACCT-AUCT PROC	191	0.00%	8
COMMUTER VANS	571	0.01%	25
COMPUTER SERVICES	13,629	0.24%	602
ADDRESSING & INSERT	1,011	0.02%	45
MATERIALS TRANSFER	311	0.01%	14
CENTRAL MNTNCE REV	254	0.00%	11
CAPITOL PARKING	2,472	0.04%	109
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	40	0.00%	2
MGMT ANALYSIS-SP FD	434	0.01%	19
IIISAC	11	0.00%	0
911 EMERGENCY	4,792	0.09%	212
RISK MANAGEMENT	924	0.02%	41
VOLUNTEER SERVICES	245	0.00%	11
OTHER	1,215	0.02%	54
AGRICULTURE	49,333	0.88%	2,178
ANIMAL HEALTH BD	2,443	0.04%	108
ARTS BOARD	3,325	0.06%	147
ATTORNEY GENERAL	21,538	0.38%	951
AUDITOR	4,685	0.08%	207
COMMERCE	34,545	0.62%	1,525
COMMUNICATION IMPAIRED BD	769	0.01%	34
COMMUNITY COLLEGE BD	132,518	2.36%	5,852
CORRECTIONS	124,707	2.22%	5,507
DISABILITY COUNCIL	1,647	0.03%	73
EDUCATION-CENTRAL OFFICE	126,837	2.26%	5,601
EDUCATION-FARIBAULT SCHOOLS	6,183	0.11%	273
EDUCATION-VO-TECH	23,231	0.41%	1,026
EMPLOYEE RELATIONS	63,145	1.13%	2,788
FINANCE	29,996	0.53%	1,325
HEALTH	79,085	1.41%	3,492
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,918	0.07%	173
NURSING	4,224	0.08%	187
PHARMACY	1,691	0.03%	75
DENTISTRY	2,475	0.04%	109
CHIROPRACTORS	1,304	0.02%	58
PSYCHOLOGY	1,120	0.02%	49
OPTOMETRY	530	0.01%	23
NURSING HOME ADM	341	0.02%	42
SOCIAL WRK & MNTL HLTH	1,054	0.02%	47
SOCIAL WRK LIC BD	588	0.01%	26
MARR & FAMILY THERAPY BD	383	0.01%	17
UNLIC MNTL HLTH PROV BD	553	0.01%	24
PODIATRY	284	0.01%	13
VETERINARY MEDICINE	626	0.01%	28

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.11%	273
HIGHER ED COORD 80	92,607	1.47%	3,648
HIGHER ED FAC AUTH	33	0.00%	1
HOUSING FINANCE	12,250	0.22%	541
HUMAN RIGHTS	2,459	0.04%	109
HUMAN SERVICES-CENT OFF	316,431	5.64%	13,973
HUMAN SERVICES-INSTITUTNS	35,676	1.71%	4,225
INDIAN AFFAIRS	957	0.02%	42
INVESTMENT BOARD	2,369	0.04%	105
IRON RANGE RESOURCES	17,600	0.31%	777
JOBS & TRAINING	257,764	4.59%	11,383
LABOR & INDUSTRY	48,565	0.87%	2,145
LEGISLATIVE AUDIT	2,035	0.04%	90
MEDIATION SVCS	1,783	0.03%	79
MILITARY AFFAIRS	30,564	0.54%	1,350
NATURAL RESOURCES	307,536	5.48%	13,580
NON-HEALTH LIC BDS			
BOXING	382	0.01%	17
BARBERS	1,183	0.02%	52
ELECTRICITY	4,201	0.07%	186
ARCHITECTS & ENG	2,638	0.05%	116
ABSTRACTORS	112	0.00%	5
ACCOUNTANCY	2,020	0.04%	89
PEACE OFFICERS	2,278	0.04%	101
PLANNING	9,793	0.17%	432
POLLUTION CONTROL	36,094	0.64%	1,594
PUB EMP RET ASSN	220,113	3.98%	9,720
PUBLIC SAFETY	466,747	8.32%	20,611
PUBLIC SERVICE	10,741	0.19%	474
PUBLIC UTIL COMM	2,475	0.04%	109
RACING COMMISSION	2,881	0.05%	127
REVENUE	1,892,615	33.73%	83,575
SECRETARY OF STATE	13,935	0.25%	615
STATE RETIREMENT	162,353	2.89%	7,169
STATE UNIV SYSTEM	148,957	2.65%	6,578
TEACHERS RETIREMENT	137,084	2.44%	6,053
TRADE & ECON DEV	35,577	0.63%	1,571
TRANSPORTATION	222,685	3.97%	9,833
TRANSPORTATION REG 80	360	0.01%	16
TREASURER	3,022	0.05%	133
VETERANS AFFAIRS	29,423	0.52%	1,299
WASTE MGMT 80	2,301	0.04%	102
WRKRS COMP CT OF APPEALS	541	0.01%	24
ZOO	23,739	0.42%	1,048
OTHER	107,300	1.91%	4,739
TOTAL	5,611,461	100.00%	247,795

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1989 PLUS SUBSYSTEM WARRANTS  
SOURCE: COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA

TREASURER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
ADMINISTRATIVE MGMT	140	140
PROPERTY MGMT	85	85
INFORMATION MGMT	134	134
OPERATIONS MGMT	643	643
MATERIALS MGMT	64	64
BLDG CODE & CONST CRD	91	91
BUILDING FUND	239	239
PLANT MGMT	513	513
STATE REGISTER & DOCUMENTS	232	232
MICROGRAPHICS	73	73
ELECT EQUIP RNTL	59	59
TELECOMMUNICATIONS	886	886
MOTOR POOL	1,035	1,035
STATE PRINTER	737	737
CENTRAL STORES	927	927
FEDERAL SURPLUS	114	114
RESOURCE RECOVERY	3	3
CLRNG ACCT-AUCT PROC	8	8
COMMUTER VANS	25	25
COMPUTER SERVICES	602	602
ADDRESSING & INSERT	45	45
MATERIALS TRANSFER	14	14
CENTRAL MNTNCE REV	11	11
CAPITOL PARKING	109	109
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	2	2
MGMT ANALYSIS-SP FD	19	19
IISAC	0	0
911 EMERGENCY	212	212
RISK MANAGEMENT	41	41
VOLUNTEER SERVICES	11	11
OTHER	54	54
AGRICULTURE	2,178	2,178
ANIMAL HEALTH BD	108	108
ARTS BOARD	147	147
ATTORNEY GENERAL	951	951
AUDITOR	207	207
COMMERCE	1,525	1,525
COMMUNICATION IMPAIRED BD	34	34
COMMUNITY COLLEGE BD	5,852	5,852
CORRECTIONS	5,507	5,507
DISABILITY COUNCIL	73	73
EDUCATION-CENTRAL OFFICE	5,601	5,601
EDUCATION-FARIBAULT SCHOOLS	273	273
EDUCATION-VO-TECH	1,026	1,026
EMPLOYEE RELATIONS	2,788	2,788
FINANCE	1,325	1,325
HEALTH	3,492	3,492
HEALTH LIC BDS		
MEDICAL EXAMINERS	173	173
NURSING	187	187
PHARMACY	75	75
DENTISTRY	109	109
CHIROPRACTORS	58	58
PSYCHOLOGY	49	49
OPTOMETRY	23	23
NURSING HOME ADM	42	42
SOCIAL WRK & MNTL HLTH	47	47
SOCIAL WRK LIC BD	26	26
MARR & FAMILY THERAPY BD	17	17
UNLIC MNTL HLTH PROV BD	24	24
PODIATRY	13	13
VETERINARY MEDICINE	28	28

STATE OF MINNESOTA

TREASURER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
HEARING EXAMINER	273	273
HIGHER ED COORD BD	3,548	3,548
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	541	541
HUMAN RIGHTS	109	109
HUMAN SERVICES-CENT OFF	13,973	13,973
HUMAN SERVICES-INSTITUTNS	4,225	4,225
INDIAN AFFAIRS	42	42
INVESTMENT BOARD	105	105
IRON RANGE RESOURCES	777	777
JOBS & TRAINING	11,383	11,383
LABOR & INDUSTRY	2,145	2,145
LEGISLATIVE AUDIT	90	90
MEDIATION SVCS	79	79
MILITARY AFFAIRS	1,350	1,350
NATURAL RESOURCES	13,580	13,580
NON-HEALTH LIC BDS		
BOXING	17	17
BARBERS	52	52
ELECTRICITY	186	186
ARCHITECTS & ENG	116	116
ABSTRACTORS	5	5
ACCOUNTANCY	89	89
PEACE OFFICERS	101	101
PLANNING	432	432
POLLUTION CONTROL	1,594	1,594
PUB EMP RET ASSN	3,720	3,720
PUBLIC SAFETY	20,611	20,611
PUBLIC SERVICE	474	474
PUBLIC UTIL COMM	109	109
RACING COMMISSION	127	127
REVENUE	33,575	33,575
SECRETARY OF STATE	615	615
STATE RETIREMENT	7,169	7,169
STATE UNIV SYSTEM	6,578	6,578
TEACHERS RETIREMENT	6,053	6,053
TRADE & ECON DEV	1,571	1,571
TRANSPORTATION	9,833	9,833
TRANSPORTATION REG BD	16	16
TREASURER	133	133
VETERANS AFFAIRS	1,299	1,299
WASTE MGMT BD	102	102
WRKRS COMP CT OF APPEALS	24	24
ZOO	1,048	1,048
OTHER	4,739	4,739
TOTAL	247,795	247,795

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. 1989 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 15.1  
ACTUAL 1988

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

EXPENDITURES-ACTUAL F.Y. 1989		18,646,598
DEDUCTIONS:		
EQUIPMENT	(138,566)	
BUILDING CONSTRUCTION	(31,449)	
CLAIMS	(108,518)	
GRANTS	(18,664)	
SPECIAL CONTINGENT	(53,108)	
TOTAL DEDUCTIONS		(350,305)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	69,177	
ADMN-PROPERTY MGMT	12,651	
ADMN-INFORMATION MGMT	38,611	
ADMN-OPERATIONS MGMT	8,711	
ADMN-MATERIALS MGMT	10,811	
FIN-BUDGET	15,496	
FIN-ACCOUNTING	27,274	
FIN-OTHER	9,090	
EMPLOYEE RELATIONS	49,998	
MEDIATION SERVICES	44	
LEGISLATIVE AUDIT	20,057	
TREASURER	951	
TOTAL ALLOCATED ADDITIONS		263,057
TOTAL TO BE ALLOCATED		18,559,350

SCHEDULE 15.3  
ACTUAL 1989

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEGAL SERVICES	HEALTH BOARDS	OTHER
WAGES & BENEFITS					
SALARY & WAGES	15,572,871	1,204,421	9,639,156	825,232	3,904,062
OTHER EXPENSE & COST					
SERVICES	2,338,449	791,731	1,092,541	76,783	437,394
SUPPLIES	324,973	167,814	129,272	0	27,887
EQUIPMENT	138,566	138,566			
BLDG CONST	31,449	31,449			
CLAIMS	108,518	108,518			
GRANTS	18,664	18,664			
SPECIAL CNTNENT	53,108	53,108			
DEPARTMENTAL EXPEND	18,646,538	2,514,271	10,860,969	902,015	4,369,343
COST ADJUSTMENTS					
DEDUCTIONS	(350,305)	(350,305)			
ADDITIONS	263,057	263,057			
COST BY FUNCTION	18,559,350	2,427,023	10,860,969	902,015	4,369,343
REALLOCATE ADMN	0	(2,427,023)	1,633,975	135,703	657,345
ALLOCABLE COSTS	18,559,350		12,494,944	1,037,718	5,026,688
DISALLOWED	(6,064,406)			(1,037,718)	(5,026,688)
NET ALLOCATED	12,494,944		12,494,944	0	0

SCHEDULE 15.4  
ACTUAL 1989

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SUPPORT

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
ADMIN-ADMINISTRATIVE MGMT	5,211.9	0.99%	123,343		123,343
ATTORNEY GENERAL	235,073.1	44.52%	5,563,139		5,563,139
EMPLOYEE RELATIONS	1,586.7	0.30%	37,550		37,550
FINANCE	258.0	0.05%	6,106		6,106
LEGISLATIVE AUDITOR	96.7	0.02%	2,288		2,288
MEDIATION SERVICES	101.8	0.02%	2,409		2,409
TREASURER	488.7	0.09%	11,565		11,565
OTHER	285,162.9	54.01%	6,748,544	(5,451,422)	1,297,122
TOTAL	527,979.8	100.00%	12,494,944	(5,451,422)	7,043,522

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO  
CENTRAL SERVICE AGENCIES F.Y. 1989

SOURCE: ATTORNEY GENERAL TIME RECORDS



SCHEDULE 15.5  
ACTUAL 1989

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
ADMIN-ADMINISTRATIVE MGMT	123,343	123,343
ATTORNEY GENERAL	5,563,139	5,563,139
EMPLOYEE RELATIONS	37,550	37,550
FINANCE	6,106	6,106
LEGISLATIVE AUDITOR	2,288	2,288
MEDIATION SERVICES	2,409	2,409
TREASURER	11,565	11,565
OTHER	1,297,122	1,297,122
TOTAL	7,043,522	7,043,522

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 1989.

Ref.: A-102, Attachment P.

SCHEDULE 18.2  
ACTUAL 1989

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

EXPENDITURES--ACTUAL F.Y. 1989	77,458
DEDUCTIONS:	
EQUIPMENT	0
TOTAL DEDUCTIONS	0
ALLOCATED ADDITIONS:	
TOTAL ALLOCATED ADDITIONS	0
TOTAL TO BE ALLOCATED	77,458

SCHEDULE 15.3  
ACTUAL 1989

STATE OF MINNESOTA

STATE AUDITOR-SINGLE AUDIT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	SINGLE AUDIT
WAGES & BENEFITS			
SALARY & WAGES	0		0
OTHER EXPENSE & COST			
SERVICES	76,446		76,446
SUPPLIES	1,012		1,012
EQUIPMENT	0		0
DEPARTMENTAL EXPENDITURES	77,458	0	77,458
COST ADJUSTMENTS			
DEDUCTIONS		0	
ADDITIONS			
COST BY FUNCTION	77,458	0	77,458
ALLOCABLE COSTS	77,458		77,458
DISALLOWED			
NET ALLOCATED	77,458		77,458

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
BLDG CODE & CONST CRD	0	0.00%	0
BUILDING FUND	561,711	0.03%	22
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
CLRNG ACCT-AUCT PROC	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	63	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
VOLUNTEER SERVICES	0	0.00%	0
OTHER	2,289,651	0.12%	89
AGRICULTURE	1,018,765	0.05%	40
ANIMAL HEALTH BD	127,176	0.01%	5
ARTS BOARD	546,031	0.03%	21
ATTORNEY GENERAL	602,234	0.03%	23
AUDITOR	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	4,654,150	0.23%	181
CORRECTIONS	2,249,887	0.11%	88
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	170,028,330	8.55%	6,622
EDUCATION-FARIBAULT SCHOOLS	76,298	0.00%	3
EDUCATION-VO-TECH	17,372,867	0.87%	677
EMPLOYEE RELATIONS	0	0.00%	0
FINANCE	0	0.00%	0
HEALTH	48,219,611	2.42%	1,878
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	2,331,575	0.12%	91
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	59,886,967	3.01%	2,332
HUMAN RIGHTS	258,000	0.01%	10
HUMAN SERVICES-CENT OFF	1,053,308,977	52.96%	41,021
HUMAN SERVICES-INSTITUTNS	100,707	0.01%	4
INDIAN AFFAIRS	54,059	0.00%	2
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	39,302	0.00%	2
JOBS & TRAINING	203,058,474	10.21%	7,908
LABOR & INDUSTRY	2,719,936	0.14%	106
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	9,117,911	0.46%	355
NATURAL RESOURCES	16,090,315	0.81%	627
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	29,438	0.00%	1
PLANNING	9,457,663	0.43%	329
POLLUTION CONTROL	12,370,771	0.65%	505
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	11,546,502	0.59%	450
PUBLIC SERVICE	417,336	0.02%	16
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	4,622,167	0.23%	180
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	19,469,603	0.99%	758
TRANSPORTATION	326,589,301	16.42%	12,719
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	3,468,746	0.17%	135
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	6,635,037	0.33%	258
TOTAL	1,988,919,561	100.00%	77,458

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1989  
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
BLDG CODE & CONST CRD	0	0
BUILDING FUND	22	22
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
CLRMG ACCT-AUCT PROC	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 MANAGEMENT	0	0
VOLUNTEER SERVICES	0	0
OTHER	89	89
AGRICULTURE	40	40
ANIMAL HEALTH BD	5	5
ARTS BOARD	21	21
ATTORNEY GENERAL	23	23
AUDITOR	0	0
COMMERCE	0	0
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	181	181
CORRECTIONS	88	88
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	6,622	6,622
EDUCATION-FARIBAUTL SCHOOLS	3	3
EDUCATION-VO-TECH	677	677
EMPLOYEE RELATIONS	0	0
FINANCE	0	0
HEALTH	1,878	1,878
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	31	31
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,332	2,332
HUMAN RIGHTS	10	10
HUMAN SERVICES-CENT OFF	41,021	41,021
HUMAN SERVICES-INSTITUTNS	4	4
INDIAN AFFAIRS	2	2
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	2	2
JOBS & TRAINING	7,908	7,908
LABOR & INDUSTRY	106	106
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	355	355
NATURAL RESOURCES	627	627
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	1	1
PLANNING	329	329
POLLUTION CONTROL	505	505
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	450	450
PUBLIC SERVICE	16	16
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	180	180
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	758	758
TRANSPORTATION	12,719	12,719
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	135	135
WASTE MGMT BD	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	0	0
OTHER	258	258
TOTAL	77,458	77,458



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 17.1  
ACTUAL 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	77,813
PROPERTY MANAGEMENT	3,893
INFORMATION MANAGEMENT	4,070
OPERATIONS MANAGEMENT	923
MATERIALS MANAGEMENT	2,645

FINANCE

BUDGET	4,002
ACCOUNTING	4,018
OTHER	1,228

EMPLOYEE RELATIONS

6,127

MEDIATION SERVICES

14

LEGISLATIVE AUDIT

89,213

TREASURER

140

ATTORNEY GENERAL

123,343

ISB CREDIT

(457)

TOTAL ALLOCATED ADDITIONS

316,972

TOTAL TO BE ALLOCATED

316,972

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	316,972	0	129,176	78,769	76,814	32,213
COST BY FUNCTION	316,972	0	129,176	78,769	76,814	32,213
ALLOCABLE COSTS	316,972	0	129,176	78,769	76,814	32,213
DISALLOWED	(109,027)				(76,814)	(32,213)
NET ALLOCATION	207,945	0	129,176	78,769	0	0

SCHEDULE 17.4  
ACTUAL 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-COMMSP & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
PROPERTY MGMT	29.41	3.97%	5,125
INFORMATION MGMT	43.25	5.84%	7,537
OPERATIONS MGMT	22.95	3.10%	4,000
MATERIALS MGMT	49.68	6.70%	8,658
BLDG CODE & CONST CR	22.86	3.08%	3,984
BUILDING FUND	6.75	0.91%	1,176
PLANT MANAGEMENT	167.55	22.60%	29,200
STATE REGISTER & DOC	20.30	2.74%	3,538
MICROGRAPHICS	13.61	1.84%	2,372
ELECT EQUIP RNTL	1.94	0.26%	338
TELECOMMUNICATIONS	8.08	1.09%	1,408
MOTOR POOL	15.39	2.07%	2,682
STATE PRINTER	51.53	6.94%	8,981
CENTRAL STORES	11.45	1.55%	1,995
FEDERAL SUPPLUS	9.12	1.23%	1,589
RESOURCE RECOVERY	0.33	0.04%	58
CLUNG ACCT-AUDT PROC	0.00	0.00%	0
COMMUTER VANS	0.60	0.08%	105
COMPUTER SVCS	237.74	32.07%	41,433
ADDRESSING & INSERT	6.77	0.91%	1,180
MATERIALS TRANSFER	2.80	0.38%	488
CENT MNTNCE FEV	1.91	0.26%	333
CAPITOL PARKING	1.60	0.22%	279
PROC SUR-LOCAL GOVT	2.08	0.28%	362
RCRDS MGT-LOC GOVT	0.00	0.00%	0
MGMT ANAL-SF FD	9.01	1.22%	1,570
IIISAC	0.00	0.00%	0
911 EMERGENCY	2.83	0.38%	493
RISK MANAGEMENT	0.30	0.04%	52
VOLUNTEER SVCS	0.25	0.03%	44
OTHER	1.12	0.15%	196
SUB-TOTAL	741.21	100.00%	129,176
DIRECT BILLED			
TOTAL	741.21	100.00%	129,176

ALLOCATION BASIS: F.Y. 1989 ACTUAL EMPLOYEE COUNT  
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 17.5  
ACTUAL 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
PROPERTY MGMT	1,923	6.49%	2,135
INFORMATION MGMT	3,024	10.20%	3,357
OPERATIONS MGMT	14,566	49.14%	16,171
MATERIALS MGMT	1,433	4.83%	1,591
BLDG CODE & CONST ORD	2,071	6.99%	2,299
BUILDING FUND	5,411	18.25%	6,007
OTHER	1,215	4.10%	1,350
TOTAL	29,643	100.00%	32,910
PLANT MANAGEMENT	11,627	9.04%	4,146
STATE REG & DOC	5,243	4.08%	1,870
MICROGRAPHICS	1,664	1.29%	593
ELECT EQUIP RNTL	1,338	1.04%	477
TELECOMMUNICATIONS	20,066	15.60%	7,156
MOTOR POOL	23,442	18.23%	8,360
STATE PRINTER	16,697	12.98%	5,954
CENTRAL STORES	20,982	16.32%	7,482
FEDERAL SURPLUS	2,583	2.01%	921
RESOURCE RECOVERY	71	0.06%	25
CLRG ACCT-AUCT PROC	191	0.15%	68
COMMUTER VANS	571	0.44%	204
COMPUTER SVCS	13,629	10.60%	4,860
ADDRESSING & INSERT	1,011	0.79%	361
MATERIALS TRANSFER	311	0.24%	111
CENT MINTNCE REV	254	0.20%	91
CAPITOL PARKING	2,472	1.92%	882
PROC SUR-LOCAL GOVT	0	0.00%	0
RDDS MGT-LOC GOVT	40	0.03%	14
MGMT ANAL-SP FD	434	0.34%	155
IISAC	11	0.01%	4
911 EMERGENCY	4,792	3.73%	1,709
RISK MANAGEMENT	924	0.72%	330
VOLUNTEER SVCS	245	0.19%	86
TOTAL	128,598	100.00%	45,859
GRAND TOTAL	158,241		78,769

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

SCHEDULE 17.6  
ACTUAL 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMR & PERSONNEL	FISCAL
PROPERTY MGMT	7,260	5,125	2,135
INFORMATION MGMT	10,894	7,537	3,357
OPERATIONS MGMT	20,171	4,000	16,171
MATERIALS MGMT	10,249	8,658	1,591
BLDG CODE & CONST CR	6,283	3,984	2,299
BUILDING FUND	7,183	1,176	6,007
PLANT MANAGEMENT	33,346	29,200	4,146
STATE REGISTER & DOC	5,408	3,538	1,870
MICROGRAPHICS	2,965	2,372	593
ELECT EQUIP RNTL	815	338	477
TELECOMMUNICATIONS	8,564	1,408	7,156
MOTOR POOL	11,042	2,682	8,360
STATE PRINTER	14,935	8,981	5,954
CENTRAL STORES	9,477	1,995	7,482
FEDERAL SURPLUS	2,510	1,589	921
RESOURCE RECOVERY	83	58	25
CLUNG ADOT-AUCT PROC	68	0	68
COMMUTER VANS	309	105	204
COMPUTER SVCS	46,293	41,433	4,860
ADDRESSING & INSERT	1,541	1,180	361
MATERIALS TRANSFER	599	488	111
CENT MINTNCE REV	424	333	91
CAPITOL PARKING	1,161	279	882
PROC SUR-LOCAL GOVT	362	362	0
RORDS MGT-LOC GOVT	14	0	14
MGMT ANAL-SP FD	1,725	1,570	155
IISAC	4	0	4
911 EMERGENCY	2,202	493	1,709
RISK MANAGEMENT	382	52	330
VOLUNTEER SVCS	130	44	86
OTHER	1,546	196	1,350
TOTAL	207,945	129,176	78,769

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 1989

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL 1989

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	7,260
PROPERTY MANAGEMENT	2,433
INFORMATION MANAGEMENT	1,884
OPERATIONS MANAGEMENT	637
MATERIALS MANAGEMENT	3,771

FINANCE

BUDGET	2,529
ACCOUNTING	2,435
OTHER	778

EMPLOYEE RELATIONS

3,998

MEDIATION SERVICES

16

TREASURER

85

STATE AUDITOR-SINGLE AUDIT

0

ISB CREDIT

(91)

TOTAL ALLOCATED ADDITIONS

25,735

TOTAL TO BE ALLOCATED

25,735



SCHEDULE 18.3  
ACTUAL 1989

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEASING	OTHER
ALLOCATED ADDITIONS	25,735	6,829	18,906
COST BY FUNCTION	25,735	6,829	18,906
ALLOCABLE COSTS	25,735	6,829	18,906
DISALLOWED	(18,906)		(18,906)
NET ALLOCATION	6,829	6,829	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INFORMATION MGMT	7	0.89%	61
OPERATIONS MGMT	9	1.15%	78
MATERIALS MGMT	4	0.51%	35
BLDG CODE & CONST CRD	1	0.13%	9
BUILDING FUND	0	0.00%	0
PLANT MGMT	47	5.98%	408
STATE REGISTER & DOCUMENTS	1	0.13%	9
MICROGRAPHICS	1	0.13%	9
ELECT EQUIP RNTL	2	0.25%	17
TELECOMMUNICATIONS	1	0.13%	9
MOTOR POOL	1	0.13%	9
STATE PRINTER	5	0.64%	43
CENTRAL STORES	1	0.13%	9
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
CLRNG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	5	0.64%	43
ADDRESSING & INSERT	1	0.13%	9
MATERIALS TRANSFER	0	0.00%	0
CENTRAL MNTNCE REV	7	0.89%	61
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
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	14	1.78%	122
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	26	3.31%	226
AUDITOR	1	0.13%	9
COMMERCE	1	0.13%	9
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	28	3.56%	243
CORRECTIONS	28	3.56%	243
DISABILITY COUNCIL	1	0.13%	9
EDUCATION-CENTRAL OFFICE	11	1.40%	96
EDUCATION-FARIBAULT SCHOOLS	2	0.25%	17
EDUCATION-VO-TECH	3	0.38%	26
EMPLOYEE RELATIONS	2	0.25%	17
FINANCE	3	0.38%	26
HEALTH	13	1.65%	113
HEALTH LIC BBS			
MEDICAL EXAMINERS	2	0.25%	17
NURSING	3	0.38%	26
PHARMACY	1	0.13%	9
DENTISTRY	1	0.13%	9
CHIROPRACTORS	1	0.13%	9
PSYCHOLOGY	1	0.13%	9
OPTOMETRY	1	0.13%	9
NURSING HOME ADM	1	0.13%	9
SOCIAL WRK & MNTL HLTH	3	0.38%	26
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	1	0.13%	9
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.13%	9

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	5	0.64%	43
HIGHER ED COORD BD	2	0.25%	17
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1	0.13%	9
HUMAN RIGHTS	4	0.51%	35
HUMAN SERVICES-CENT OFF	28	3.56%	243
HUMAN SERVICES-INSTITUTNS	29	3.69%	252
INDIAN AFFAIRS	1	0.13%	9
INVESTMENT BOARD	1	0.13%	9
IRON RANGE RESOURCES	1	0.13%	9
JOBS & TRAINING	72	9.16%	626
LABOR & INDUSTRY	9	1.15%	78
LEGISLATIVE AUDIT	1	0.13%	9
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	1	0.13%	9
NATURAL RESOURCES	53	6.74%	460
NON-HEALTH LIC BOS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	1	0.13%	9
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	3	0.38%	26
PLANNING	5	0.64%	43
POLLUTION CONTROL	12	1.53%	104
PUB EMP RET ASSN	4	0.51%	35
PUBLIC SAFETY	100	12.72%	869
PUBLIC SERVICE	7	0.89%	61
PUBLIC UTIL COMM	2	0.25%	17
RACING COMMISSION	0	0.00%	0
REVENUE	34	4.33%	295
SECRETARY OF STATE	6	0.76%	52
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	34	4.33%	295
TEACHERS RETIREMENT	2	0.25%	17
TRADE & ECON DEV	13	1.65%	113
TRANSPORTATION	35	4.45%	304
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	1	0.13%	9
VETERANS AFFAIRS	4	0.51%	35
WASTE MGMT BD	3	0.38%	26
WRKRS COMP CT OF APPEALS	5	0.64%	43
ZOO	11	1.40%	96
OTHER	54	6.87%	466
TOTAL	786	100.00%	6,829

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1989  
SOURCE: REAL ESTATE UNIT RECORDS

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

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
INFORMATION MGMT	61	61
OPERATIONS MGMT	78	78
MATERIALS MGMT	35	35
BLDG CODE & CONST CRD	9	9
BUILDING FUND	0	0
PLANT MGMT	408	408
STATE REGISTER & DOCUMENTS	9	9
MICROGRAPHICS	9	9
ELECT EQUIP RNTL	17	17
TELECOMMUNICATIONS	9	9
MOTOR POOL	9	9
STATE PRINTER	43	43
CENTRAL STORES	9	9
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
CLRNG ACCT-AUCT PROC	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	43	43
ADDRESSING & INSERT	9	9
MATERIALS TRANSFER	0	0
CENTRAL MNTNCE REV	61	61
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
VOLUNTEER SERVICES	0	0
OTHER	0	0
AGRICULTURE	122	122
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	226	226
AUDITOR	9	9
COMMERCE	9	9
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	243	243
CORRECTIONS	243	243
DISABILITY COUNCIL	9	9
EDUCATION-CENTRAL OFFICE	96	96
EDUCATION-FARIBAULT SCHOOLS	17	17
EDUCATION-VO-TECH	26	26
EMPLOYEE RELATIONS	17	17
FINANCE	26	26
HEALTH	113	113
HEALTH LIC BDB		
MEDICAL EXAMINERS	17	17
NURSING	26	26
PHARMACY	9	9
DENTISTRY	9	9
CHIROPRACTORS	9	9
PSYCHOLOGY	9	9
OPTOMETRY	9	9
NURSING HOME ADM	9	9
SOCIAL WRK & MNTL HLTH	26	26
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	9	9
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	9	9

SCHEDULE 18.5  
ACTUAL 1989

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

USER DEPARTMENT	TOTAL	LEASING
HEARING EXAMINER	43	43
HIGHER ED COORD BD	17	17
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	9	9
HUMAN RIGHTS	35	35
HUMAN SERVICES-CENT OFF	243	243
HUMAN SERVICES-INSTITUTMS	252	252
INDIAN AFFAIRS	9	9
INVESTMENT BOARD	9	9
IRON RANGE RESOURCES	9	9
JOBS & TRAINING	626	626
LABOR & INDUSTRY	78	78
LEGISLATIVE AUDIT	9	9
MEDIATION SVCS	0	0
MILITARY AFFAIRS	9	9
NATURAL RESOURCES	460	460
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	9	9
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	26	26
PLANNING	43	43
POLLUTION CONTROL	104	104
PUB EMP RET ASSN	35	35
PUBLIC SAFETY	869	869
PUBLIC SERVICE	61	61
PUBLIC UTIL COMM	17	17
RACING COMMISSION	0	0
REVENUE	295	295
SECRETARY OF STATE	52	52
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	295	295
TEACHERS RETIREMENT	17	17
TRADE & ECON DEV	113	113
TRANSPORTATION	304	304
TRANSPORTATION REG BD	0	0
TREASURER	9	9
VETERANS AFFAIRS	35	35
WASTE MGMT BD	26	26
WRKRS COMP CT OF APPEALS	43	43
ZOO	96	96
OTHER	466	466
TOTAL	6,829	6,829

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 1989

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	10,894
PROPERTY MANAGEMENT	61
INFORMATION MANAGEMENT	12,154
OPERATIONS MANAGEMENT	836
MATERIALS MANAGEMENT	3,249
FINANCE	
BUDGET	2,357
ACCOUNTING	3,829
OTHER	1,218
EMPLOYEE RELATIONS	5,880
MEDIATION SERVICES	8
LEGISLATIVE AUDIT	0
TREASURER	134
ATTORNEY GENERAL	0
ISB CREDIT	(670)
 TOTAL ALLOCATED ADDITIONS	 39,950
 TOTAL TO BE ALLOCATED	 39,950

SCHEDULE 19.3  
ACTUAL 1989

STATE OF MINNESOTA  
ADMINISTRATION-INFORMATION SERVICES  
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATEWIDE SYSTEMS	RECORDS MGMT	TELE- COMM	OTHER
ALLOCATED ADDITIONS	39,950	13,737	3,812	19,778	2,623
COST BY FUNCTION	39,950	13,737	3,812	19,778	2,623
ALLOCABLE COSTS DISALLOWED	39,950 (2,623)	13,737	3,812	19,778	2,623 (2,623)
NET ALLOCATION	37,327	13,737	3,812	19,778	0



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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
OPERATIONS MGMT	1,429	0.01%	1
MATERIALS MGMT	362,995	1.41%	194
BLDG CODE & CONST CRD	400	0.00%	0
BUILDING FUND	0	0.00%	0
PLANT MGMT	1,512	0.01%	1
STATE REGISTER & DOCUMENTS	44,223	0.17%	24
MICROGRAPHICS	1,531	0.01%	1
ELECT EQUIP RMTL	0	0.00%	0
TELECOMMUNICATIONS	26,643	0.10%	14
MOTOR POOL	23,960	0.09%	13
STATE PRINTER	858	0.00%	0
CENTRAL STORES	42	0.00%	0
FEDERAL SURPLUS	268	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
CLRNG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	100	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	2,757	0.01%	1
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	354	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	685	0.00%	0
RISK MANAGEMENT	1,033	0.00%	1
VOLUNTEER SERVICES	12,703	0.05%	7
OTHER	129	0.00%	0
AGRICULTURE	24,771	0.10%	13
ANIMAL HEALTH BD	12,625	0.05%	7
ARTS BOARD	134	0.00%	0
ATTORNEY GENERAL	15,236	0.06%	8
AUDITOR	618	0.00%	0
COMMERCE	48,312	0.19%	26
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	11,922	0.05%	6
CORRECTIONS	140,263	0.54%	75
DISABILITY COUNCIL	615	0.00%	0
EDUCATION-CENTRAL OFFICE	115,258	0.45%	62
EDUCATION-FARIBAUT SCHOOLS	1,307	0.01%	1
EDUCATION-V8-TECH	12,735	0.05%	7
EMPLOYEE RELATIONS	710,884	2.76%	379
FINANCE	1,852,093	7.19%	988
HEALTH	55,597	0.22%	30
HEALTH LIC BBS			
MEDICAL EXAMINERS	139,154	0.54%	74
NURSING	31,720	0.12%	17
PHARMACY	3,807	0.01%	2
DENTISTRY	16,000	0.06%	9
CHIROPRACTORS	1,267	0.00%	1
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	3	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	1,263	0.00%	1
SOCIAL WRK LIC BD	443	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	443	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1,785	0.01%	1

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	650	0.00%	0
HIGHER ED COORD BD	6,575	0.03%	4
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	16,346	0.06%	9
HUMAN RIGHTS	10,411	0.04%	6
HUMAN SERVICES-CENT OFF	8,334,730	32.38%	4,448
HUMAN SERVICES-INSTITUTMS	8,539	0.03%	5
INDIAN AFFAIRS	50	0.00%	0
INVESTMENT BOARD	300	0.00%	0
IRON RANGE RESOURCES	1,121	0.00%	1
JOBS & TRAINING	677,750	2.63%	362
LABOR & INDUSTRY	24,199	0.09%	13
LEGISLATIVE AUDIT	65,402	0.25%	35
MEDIATION SVCS	63,125	0.25%	34
MILITARY AFFAIRS	5,234	0.02%	3
NATURAL RESOURCES	417,635	1.62%	223
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	64	0.00%	0
ELECTRICITY	29,579	0.11%	16
ARCHITECTS & ENG	6,657	0.03%	4
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4,963	0.02%	3
PEACE OFFICERS	64	0.00%	0
PLANNING	7,809	0.03%	4
POLLUTION CONTROL	13,437	0.05%	7
PUB EMP RET ASSN	1,495	0.01%	1
PUBLIC SAFETY	4,206,618	16.34%	2,245
PUBLIC SERVICE	9,551	0.04%	5
PUBLIC UTIL COMM	837	0.00%	0
RACING COMMISSION	13,462	0.05%	7
REVENUE	6,086,805	23.64%	3,248
SECRETARY OF STATE	68,834	0.27%	37
STATE RETIREMENT	199,838	0.78%	107
STATE UNIV SYSTEM	16,749	0.07%	9
TEACHERS RETIREMENT	50,444	0.20%	27
TRADE & ECON DEV	17,827	0.07%	10
TRANSPORTATION	1,626,715	6.32%	868
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	16	0.00%	0
VETERANS AFFAIRS	1,303	0.01%	1
WASTE MGMT BD	592	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	622	0.00%	0
OTHER	66,730	0.26%	31
TOTAL	25,742,865	100.00%	13,737

ALLOCATION BASIS: COMPUTER USAGE F.Y. 1989  
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	1,166	3.98%	152
BLDG CODE & CONST CRD	0	0.00%	0
BUILDING FUND	41	0.04%	1
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	3	0.01%	0
ELECT EQUIP RNTL	0	0.00%	0
TELECOMMUNICATIONS	1	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
CLRMG ACCT-AUCT PRGC	0	0.00%	0
COMPUTER VANS	0	0.00%	0
COMPUTER SERVICES	15	0.05%	2
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	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	472	1.61%	61
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	15	0.05%	2
ATTORNEY GENERAL	2,659	9.07%	346
AUDITOR	235	0.80%	31
COMMERCE	1,332	4.55%	173
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	1	0.00%	0
CORRECTIONS	417	1.42%	54
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	60	0.20%	8
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	119	0.41%	15
EMPLOYEE RELATIONS	148	0.51%	19
FINANCE	3,161	10.79%	411
HEALTH	1,610	5.49%	209
HEALTH LIC BBS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	25	0.09%	3
PHARMACY	4	0.01%	1
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  
ADMINISTRATION-INFORMATION MANAGEMENT  
SECOND ALLOCATION  
DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	221	0.75%	29
HIGHER ED COORD BD	2	0.01%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1,150	3.92%	150
HUMAN RIGHTS	465	1.59%	60
HUMAN SERVICES-CENT OFF	2,017	6.88%	262
HUMAN SERVICES-INSTITUTMS	863	2.93%	112
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,429	11.70%	446
LABOR & INDUSTRY	4,121	14.06%	536
LEGISLATIVE AUDIT	253	0.86%	33
MEDIATION SVCS	27	0.09%	4
MILITARY AFFAIRS	217	0.74%	28
NATURAL RESOURCES	553	1.89%	72
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	2	0.01%	0
ELECTRICITY	199	0.68%	26
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	664	2.27%	86
PUB EMP RET ASSN	4	0.01%	1
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	242	0.83%	31
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,145	3.91%	149
SECRETARY OF STATE	441	1.51%	57
STATE RETIREMENT	4	0.01%	1
STATE UNIV SYSTEM	31	0.11%	4
TEACHERS RETIREMENT	3	0.01%	0
TRADE & ECON DEV	5	0.02%	1
TRANSPORTATION	5	0.02%	1
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	451	1.54%	59
VETERANS AFFAIRS	0	0.00%	0
WASTE MGMT BD	81	0.28%	11
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	128	0.44%	17
OTHER	1,124	3.84%	148
TOTAL	29,301	100.00%	3,812

ALLOCATION BASIS: CUBIC FEET OF RECORDS STORED AS OF 6-30-89  
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	8,139	0.05%	10
MATERIALS MGMT	25,366	0.16%	32
BLDG CODE & CONST CRD	17,459	0.11%	22
BUILDING FUND	0	0.00%	0
PLANT MGMT	28,853	0.18%	37
STATE REGISTER & DOCUMENTS	13,415	0.09%	17
MICROGRAPHICS	1,532	0.01%	2
ELECT EQUIP RMTL	803	0.01%	1
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,780	0.03%	6
STATE PRINTER	7,810	0.05%	10
CENTRAL STORES	1,933	0.01%	2
FEDERAL SURPLUS	3,138	0.02%	4
RESOURCE RECOVERY	0	0.00%	0
CLRNG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	100	0.00%	0
COMPUTER SERVICES	236,906	1.52%	300
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,161	0.01%	1
PROC SWR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	4,152	0.03%	5
IISAC	0	0.00%	0
911 EMERGENCY	7,241	0.05%	9
RISK MANAGEMENT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	485	0.00%	1
AGRICULTURE	240,121	1.54%	304
ANIMAL HEALTH BD	20,903	0.13%	26
ARTS BOARD	14,933	0.10%	19
ATTORNEY GENERAL	213,731	1.37%	271
AUDITOR	23,131	0.15%	29
COMMERCE	114,192	0.73%	145
COMMUNICATION IMPAIRED BD	25,549	0.16%	32
COMMUNITY COLLEGE BD	775,381	4.97%	982
CORRECTIONS	490,216	3.14%	621
DISABILITY COUNCIL	9,243	0.06%	12
EDUCATION-CENTRAL OFFICE	318,719	2.04%	404
EDUCATION-FARIBAUT SCHOOLS	22,793	0.15%	29
EDUCATION-VQ-TECH	96,028	0.62%	122
EMPLOYEE RELATIONS	82,249	0.53%	104
FINANCE	92,994	0.60%	118
HEALTH	339,782	2.18%	430
HEALTH LIC BBS			
MEDICAL EXAMINERS	8,235	0.05%	10
NURSING	6,642	0.04%	8
PHARMACY	3,162	0.02%	4
DENTISTRY	4,036	0.03%	5
CHIROPRACTORS	1,885	0.01%	2
PSYCHOLOGY	836	0.01%	1
OPTOMETRY	610	0.00%	1
NURSING HOME ADM	1,647	0.01%	2
SOCIAL WRK & MNTL HLTH	4,479	0.03%	6
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	106	0.00%	0
VETERINARY MEDICINE	638	0.00%	1

SCHEDULE 19.6  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	25,631	0.16%	32
HIGHER ED COORD BD	42,588	0.27%	54
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	84,316	0.54%	107
HUMAN RIGHTS	54,458	0.35%	69
HUMAN SERVICES-CENT OFF	556,209	3.56%	705
HUMAN SERVICES-INSTITUTMS	515,319	3.30%	653
INDIAN AFFAIRS	6,059	0.04%	8
INVESTMENT BOARD	16,239	0.10%	21
IRON RANGE RESOURCES	78,247	0.50%	99
JOBS & TRAINING	1,242,220	7.96%	1,574
LABOR & INDUSTRY	157,512	1.01%	200
LEGISLATIVE AUDIT	18,194	0.12%	23
MEDIATION SVCS	17,964	0.12%	23
MILITARY AFFAIRS	404,691	2.59%	513
NATURAL RESOURCES	1,300,539	8.33%	1,647
NON-HEALTH LIC BBS			
BOXING	738	0.00%	1
BARBERS	700	0.00%	1
ELECTRICITY	11,023	0.07%	14
ARCHITECTS & ENG	1,655	0.01%	2
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,209	0.01%	2
PEACE OFFICERS	5,654	0.04%	7
PLANNING	58,184	0.37%	74
POLLUTION CONTROL	305,160	1.95%	387
PUB EMP RET ASSN	26,446	0.17%	34
PUBLIC SAFETY	1,133,078	7.26%	1,435
PUBLIC SERVICE	65,333	0.42%	83
PUBLIC UTIL COMM	14,587	0.09%	18
RACING COMMISSION	11,512	0.07%	15
REVENUE	765,157	4.90%	969
SECRETARY OF STATE	123,446	0.79%	156
STATE RETIREMENT	6,114	0.04%	8
STATE UNIV SYSTEM	2,021,874	12.95%	2,561
TEACHERS RETIREMENT	28,144	0.18%	36
TRADE & ECON DEV	236,924	1.52%	300
TRANSPORTATION	1,615,103	10.34%	2,046
TRANSPORTATION REG BD	3,787	0.02%	5
TREASURER	4,198	0.03%	5
VETERANS AFFAIRS	62,173	0.40%	79
WASTE MGMT BD	27,428	0.18%	35
WORKS COMP CT OF APPEALS	2,878	0.02%	4
ZOO	46,892	0.30%	59
OTHER	1,237,800	7.93%	1,567
TOTAL	15,612,937	100.00%	19,778

ALLOCATION BASIS: TELEPHONE CHARGES (OBJECT CODE 202) F.Y. 1989  
SOURCE: COMPUTER REPORT

SCHEDULE 19.7  
ACTUAL 1989

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

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS	RECORDS MANAGEMENT	TELE- COMMUNIC
ADMINISTRATION				
OPERATIONS MGMT	11	1	0	10
MATERIALS MGMT	378	194	152	32
BLDG CODE & CONST CRD	22	0	0	22
BUILDING FUND	1	0	1	0
PLANT MGMT	38	1	0	37
STATE REGISTER & DOCUMENTS	41	24	0	17
MICROGRAPHICS	3	1	0	2
ELECT EQUIP RNTL	1	0	0	1
TELECOMMUNICATIONS	14	14	0	0
MOTOR POOL	19	13	0	6
STATE PRINTER	10	0	0	10
CENTRAL STORES	2	0	0	2
FEDERAL SURPLUS	4	0	0	4
RESOURCE RECOVERY	0	0	0	0
CLRMG ACCT-AUCT PROC	0	0	0	0
COMMUTER VANS	0	0	0	0
COMPUTER SERVICES	302	0	2	300
ADDRESSING & INSERT	0	0	0	0
MATERIALS TRANSFER	0	0	0	0
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	2	1	0	1
PROC SUR-LOCAL GOVT	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0
MGMT ANALYSIS-SP FD	5	0	0	5
IISAC	0	0	0	0
911 EMERGENCY	9	0	0	9
RISK MANAGEMENT	1	1	0	0
VOLUNTEER SERVICES	7	7	0	0
OTHER	1	0	0	1
AGRICULTURE	378	13	61	304
ANIMAL HEALTH BD	33	7	0	26
ARTS BOARD	21	0	2	19
ATTORNEY GENERAL	625	8	346	271
AUDITOR	60	0	31	29
COMMERCE	344	26	173	145
COMMUNICATION IMPAIRED BD	32	0	0	32
COMMUNITY COLLEGE BD	988	6	0	982
CORRECTIONS	750	75	54	621
DISABILITY COUNCIL	12	0	0	12
EDUCATION-CENTRAL OFFICE	474	62	8	404
EDUCATION-FARIBAULT SCHOOLS	30	1	0	29
EDUCATION-VO-TECH	144	7	15	122
EMPLOYEE RELATIONS	502	379	19	104
FINANCE	1,517	988	411	118
HEALTH	669	30	209	430
HEALTH LIC BBS				
MEDICAL EXAMINERS	84	74	0	10
NURSING	28	17	3	8
PHARMACY	7	2	1	4
DENTISTRY	14	9	0	5
CHIROPRACTORS	3	1	0	2
PSYCHOLOGY	1	0	0	1
OPTOMETRY	1	0	0	1
NURSING HOME ADM	2	0	0	2
SOCIAL WRK & MNTL HLTH	7	1	0	6
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

SCHEDULE 19.7  
ACTUAL 1989

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

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS	RECORDS MANAGEMENT	TELE- COMMUNIC
HEARING EXAMINER	61	0	29	32
HIGHER ED COORD BD	58	4	0	54
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	266	9	150	107
HUMAN RIGHTS	135	6	60	69
HUMAN SERVICES-CENT OFF	5,415	4,448	262	705
HUMAN SERVICES-INSTITUTNS	770	5	112	653
INDIAN AFFAIRS	8	0	0	8
INVESTMENT BOARD	21	0	0	21
IRON RANGE RESOURCES	100	1	0	99
JOBS & TRAINING	2,382	362	446	1,574
LABOR & INDUSTRY	749	13	536	200
LEGISLATIVE AUDIT	91	35	33	23
MEDIATION SVCS	61	34	4	23
MILITARY AFFAIRS	544	3	28	513
NATURAL RESOURCES	1,942	223	72	1,647
NON-HEALTH LIC BDS				
BOXING	1	0	0	1
BARBERS	1	0	0	1
ELECTRICITY	56	16	26	14
ARCHITECTS & ENG	6	4	0	2
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	5	3	0	2
PEACE OFFICERS	7	0	0	7
PLANNING	78	4	0	74
POLLUTION CONTROL	480	7	86	387
PUB EMP RET ASSN	36	1	1	34
PUBLIC SAFETY	3,680	2,245	0	1,435
PUBLIC SERVICE	119	5	31	83
PUBLIC UTIL COMM	18	0	0	18
RACING COMMISSON	22	7	0	15
REVENUE	4,366	3,248	149	969
SECRETARY OF STATE	250	37	57	156
STATE RETIREMENT	116	107	1	8
STATE UNIV SYSTEM	2,574	9	4	2,561
TEACHERS RETIREMENT	63	27	0	36
TRADE & ECON DEV	311	10	1	300
TRANSPORTATION	2,915	868	1	2,046
TRANSPORTATION REG BD	5	0	0	5
TREASURER	64	0	59	5
VETERANS AFFAIRS	80	1	0	79
WASTE MGMT BD	46	0	11	35
WRKRS COMP CT OF APPEALS	4	0	0	4
ZOO	76	0	17	59
OTHER	1,746	31	148	1,567
TOTAL	37,327	13,737	3,812	19,778



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. 1989 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	20,171
PROPERTY MANAGEMENT	78
INFORMATION MANAGEMENT	11
OPERATIONS MANAGEMENT	822
MATERIALS MANAGEMENT	2816

FINANCE

BUDGET	4,847
ACCOUNTING	18,445
OTHER	2,210

EMPLOYEE RELATIONS

3,120

MEDIATION SERVICES

11

LEGISLATIVE AUDIT

0

TREASURER

643

ATTORNEY GENERAL

0

ISB CREDIT

(26)

TOTAL ALLOCATED ADDITIONS

53,151

TOTAL TO BE ALLOCATED

53,151

SCHEDULE 20.3  
ACTUAL 1989

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	CENTRAL MAIL	EMPLOYEE ASSIST	OTHER
ALLOCATED ADDITIONS	53,151	19,075	18,313	15,763
COST BY FUNCTION	53,151	19,075	18,313	15,763
ALLOCABLE COSTS DISALLOWED	53,151 (15,763)	19,075	18,313	15,763 (15,763)
NET ALLOCATION	37,388	19,075	18,313	0

SCHEDULE 20.4  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
MATERIALS MGMT	46,839	0.54%	103
BLDG CODE & CONST CRD	4,722	0.05%	10
BUILDING FUND	0	0.00%	0
PLANT MGMT	762	0.01%	2
STATE REGISTER & DOCUMENTS	74,452	0.86%	163
MICROGRAPHICS	413	0.00%	1
ELECT EQUIP RMTL	57	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	2,267	0.03%	5
STATE PRINTER	905	0.01%	2
CENTRAL STORES	1,501	0.02%	3
FEDERAL SURPLUS	4,791	0.06%	11
RESOURCE RECOVERY	0	0.00%	0
CLRMG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	4,088	0.05%	9
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	128	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
IIISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	3,500	0.04%	8
AGRICULTURE	131,502	1.51%	288
ANIMAL HEALTH BD	11,675	0.13%	26
ARTS BOARD	30	0.00%	0
ATTORNEY GENERAL	84,236	0.97%	183
AUDITOR	23,781	0.27%	52
COMMERCE	122,166	1.40%	268
COMMUNICATION IMPAIRED BD	522	0.01%	1
COMMUNITY COLLEGE BD	72,263	0.83%	158
CORRECTIONS	38,517	0.44%	84
DISABILITY COUNCIL	11,042	0.13%	24
EDUCATION-CENTRAL OFFICE	403,835	4.64%	885
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	85,054	0.98%	186
EMPLOYEE RELATIONS	89,571	1.03%	196
FINANCE	205,790	2.36%	451
HEALTH	21,442	0.25%	47
HEALTH LIC BDB			
MEDICAL EXAMINERS	13,581	0.16%	30
NURSING	38,035	0.44%	83
PHARMACY	0	0.00%	0
DENTISTRY	2,605	0.03%	6
CHIROPRACTORS	248	0.00%	1
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

SCHEDULE 20.4  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	335	0.00%	1
HIGHER ED COORD BD	104,924	1.21%	230
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	64,559	0.74%	142
HUMAN RIGHTS	23,995	0.28%	53
HUMAN SERVICES-CENT OFF	987,434	11.35%	2,165
HUMAN SERVICES-INSTITUTNS	10	0.00%	0
INDIAN AFFAIRS	318	0.00%	1
INVESTMENT BOARD	3,224	0.04%	7
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	7,968	0.09%	17
LABOR & INDUSTRY	170,037	1.95%	373
LEGISLATIVE AUDIT	7,112	0.08%	16
MEDIATION SVCS	16,120	0.19%	35
MILITARY AFFAIRS	2,663	0.03%	6
NATURAL RESOURCES	549,832	6.32%	1,205
NON-HEALTH LIC BDS			
BOXING	270	0.00%	1
BARBERS	2,504	0.03%	5
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	3,294	0.04%	7
ABSTRACTORS	271	0.00%	1
ACCOUNTANCY	11,368	0.13%	25
PEACE OFFICERS	5,917	0.07%	13
PLANNING	55,054	0.63%	121
POLLUTION CONTROL	23,657	0.27%	52
PUB EMP RET ASSN	313,376	3.62%	691
PUBLIC SAFETY	2,043,150	23.48%	4,479
PUBLIC SERVICE	26,001	0.30%	57
PUBLIC UTIL COMM	7,510	0.09%	16
RACING COMMISSION	320	0.00%	1
REVENUE	1,382,620	15.89%	3,031
SECRETARY OF STATE	90,742	1.04%	199
STATE RETIREMENT	73,766	0.85%	162
STATE UNIV SYSTEM	82,366	0.95%	181
TEACHERS RETIREMENT	158,571	1.82%	348
TRADE & ECON DEV	478,837	5.50%	1,050
TRANSPORTATION	253,206	2.91%	555
TRANSPORTATION REG BD	4,268	0.05%	9
TREASURER	1,658	0.02%	4
VETERANS AFFAIRS	10,626	0.12%	23
WASTE MGMT BD	7,014	0.08%	15
WRKRS COMP CT OF APPEALS	2,189	0.03%	5
ZOO	0	0.00%	0
OTHER	222,081	2.55%	485
TOTAL	8,701,511	100.00%	19,075

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE F.Y. 1989  
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 20.5  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
MATERIALS MGMT	49.68	0.14%	26
BLDG CODE & CONST CRD	22.86	0.06%	12
BUILDING FUND	6.75	0.02%	3
PLANT MGMT	167.55	0.47%	87
STATE REGISTER & DOCUMENTS	20.30	0.06%	11
MICROGRAPHICS	13.61	0.04%	7
ELECT EQUIP RNTL	1.94	0.01%	1
TELECOMMUNICATIONS	8.00	0.02%	4
MOTOR POOL	15.39	0.04%	8
STATE PRINTER	51.53	0.15%	27
CENTRAL STORES	11.45	0.03%	6
FEDERAL SURPLUS	9.12	0.03%	5
RESOURCE RECOVERY	0.33	0.00%	0
CLRMG ACCT-AUCT PROC	0.00	0.00%	0
COMMUTER VANS	0.60	0.00%	0
COMPUTER SERVICES	237.74	0.67%	123
ADDRESSING & INSERT	6.77	0.02%	4
MATERIALS TRANSFER	2.80	0.01%	1
CENTRAL MNTNCE REV	1.91	0.01%	1
CAPITOL PARKING	1.60	0.00%	1
PROC SUR-LOCAL GOVT	2.08	0.01%	1
RECORDS MGMT-LOCAL GOVT	0.00	0.00%	0
MGMT ANALYSIS-SP FD	9.01	0.03%	5
IISAC	0.00	0.00%	0
911 EMERGENCY	2.83	0.01%	1
RISK MANAGEMENT	0.30	0.00%	0
VOLUNTEER SERVICES	0.25	0.00%	0
OTHER	1.12	0.00%	1
AGRICULTURE	412.31	1.17%	214
ANIMAL HEALTH BD	35.41	0.10%	18
ARTS BOARD	16.16	0.05%	8
ATTORNEY GENERAL	367.76	1.04%	191
AUDITOR	108.35	0.31%	56
COMMERCE	226.12	0.64%	117
COMMUNICATION IMPAIRED BD	1.00	0.00%	1
COMMUNITY COLLEGE BD	2,266.78	6.41%	1,174
CORRECTIONS	1,892.93	5.35%	981
DISABILITY COUNCIL	9.50	0.03%	5
EDUCATION-CENTRAL OFFICE	393.26	1.11%	204
EDUCATION-FARIBAULT SCHOOLS	186.88	0.53%	97
EDUCATION-VO-TECH	115.96	0.33%	60
EMPLOYEE RELATIONS	161.69	0.46%	84
FINANCE	123.07	0.35%	64
HEALTH	797.24	2.26%	413
HEALTH LIC BDS			
MEDICAL EXAMINERS	18.33	0.05%	9
NURSING	20.16	0.06%	10
PHARMACY	6.66	0.02%	3
DENTISTRY	5.18	0.01%	3
CHIROPRACTORS	2.96	0.01%	2
PSYCHOLOGY	3.55	0.01%	2
OPTOMETRY	1.10	0.00%	1
NURSING HOME ADM	2.08	0.01%	1
SOCIAL WRK & MNTL HLTH	4.75	0.01%	2
SOCIAL WRK LIC BD	1.80	0.00%	1
MARR & FAMILY THERAPY BD	1.00	0.00%	1
UNLIC MNTL HLTH PROV BD	1.00	0.00%	1
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.18	0.00%	1

SCHEDULE 20.5  
ACTUAL 1989

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	69.66	0.20%	36
HIGHER ED COORD BD	73.44	0.21%	38
HIGHER ED FAC AUTH	2.33	0.01%	1
HOUSING FINANCE	117.53	0.33%	61
HUMAN RIGHTS	69.21	0.20%	36
HUMAN SERVICES-CENT OFF	917.21	2.59%	475
HUMAN SERVICES-INSTITUTMS	5,574.51	15.77%	2,888
INDIAN AFFAIRS	7.08	0.02%	4
INVESTMENT BOARD	23.58	0.07%	12
IRON RANGE RESOURCES	130.12	0.37%	67
JOBS & TRAINING	2,016.54	5.70%	1,045
LABOR & INDUSTRY	330.42	0.93%	171
LEGISLATIVE AUDIT	66.52	0.19%	34
MEDIATION SVCS	22.33	0.06%	12
MILITARY AFFAIRS	327.65	0.93%	170
NATURAL RESOURCES	2,406.13	6.81%	1,246
NON-HEALTH LIC BOS			
BOXING	1.50	0.00%	1
BARBERS	2.00	0.01%	1
ELECTRICITY	18.16	0.05%	9
ARCHITECTS & ENG	6.08	0.02%	3
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	2
PEACE OFFICERS	0.00	0.00%	0
PLANNING	99.96	0.28%	52
POLLUTION CONTROL	560.75	1.59%	290
PUB EMP RET ASSN	65.33	0.18%	34
PUBLIC SAFETY	1,720.47	4.87%	891
PUBLIC SERVICE	133.74	0.38%	69
PUBLIC UTIL COMM	35.10	0.10%	18
RACING COMMISSION	11.45	0.03%	6
REVENUE	1,152.74	3.26%	597
SECRETARY OF STATE	62.08	0.18%	32
STATE RETIREMENT	36.51	0.10%	19
STATE UNIV SYSTEM	4,626.00	13.09%	2,396
TEACHERS RETIREMENT	47.08	0.13%	24
TRADE & ECON DEV	249.20	0.70%	129
TRANSPORTATION	5,046.06	14.27%	2,614
TRANSPORTATION REG BD	8.58	0.02%	4
TREASURER	12.00	0.03%	6
VETERANS AFFAIRS	462.80	1.31%	240
WASTE MGMT BD	26.72	0.08%	14
WORKS COMP CT OF APPEALS	14.86	0.04%	8
ZOO	151.60	0.43%	79
OTHER	814.07	2.30%	420
TOTAL	35,352.07	100.00%	18,313

ALLOCATION BASIS: ACTUAL EMPLOYEE COUNT F.Y. 1989  
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 20.6  
ACTUAL 1989

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

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
ADMINISTRATION			
MATERIALS MGMT	129	103	26
BLDG CODE & CONST CRD	22	10	12
BUILDING FUND	3	0	3
PLANT MGMT	89	2	87
STATE REGISTER & DOCUMENTS	174	163	11
MICROGRAPHICS	8	1	7
ELECT EQUIP RNTL	1	0	1
TELECOMMUNICATIONS	4	0	4
MOTOR POOL	13	5	8
STATE PRINTER	29	2	27
CENTRAL STORES	9	3	6
FEDERAL SURPLUS	16	11	5
RESOURCE RECOVERY	0	0	0
CLRMG ACCT-AUCT PROC	0	0	0
COMMUTER VANS	0	0	0
COMPUTER SERVICES	132	9	123
ADDRESSING & INSERT	4	0	4
MATERIALS TRANSFER	1	0	1
CENTRAL MNTNCE REV	1	0	1
CAPITOL PARKING	1	0	1
PROC SUR-LOCAL GOVT	1	0	1
RECORDS MGMT-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	5	0	5
IISAC	0	0	0
911 EMERGENCY	1	0	1
RISK MANAGEMENT	0	0	0
VOLUNTEER SERVICES	0	0	0
OTHER	9	0	1
AGRICULTURE	502	288	214
ANIMAL HEALTH BD	44	26	18
ARTS BOARD	8	0	8
ATTORNEY GENERAL	376	185	191
AUDITOR	108	52	56
COMMERCE	385	260	117
COMMUNICATION IMPAIRED BD	2	1	1
COMMUNITY COLLEGE BD	1,332	158	1,174
CORRECTIONS	1,065	84	981
DISABILITY COUNCIL	29	24	5
EDUCATION-CENTRAL OFFICE	1,089	885	204
EDUCATION-CARIBAULT SCHOOLS	97	0	97
EDUCATION-VO-TECH	246	186	60
EMPLOYEE RELATIONS	280	196	84
FINANCE	515	451	64
HEALTH	460	47	413
HEALTH LIC BDB			
MEDICAL EXAMINERS	39	30	9
NURSING	93	83	10
PHARMACY	3	0	3
DENTISTRY	9	6	3
CHIROPRACTORS	3	1	2
PSYCHOLOGY	2	0	2
OPTOMETRY	1	0	1
NURSING HOME ADM	1	0	1
SOCIAL WRK & MNTL HLTH	2	0	2
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



SCHEDULE 20.6  
ACTUAL 1989

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

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
HEARING EXAMINER	37	1	36
HIGHER ED COORD BD	268	230	38
HIGHER ED FAC AUTH	1	0	1
HOUSING FINANCE	203	142	61
HUMAN RIGHTS	89	53	36
HUMAN SERVICES-CENT OFF	2,640	2,165	475
HUMAN SERVICES-INSTITUTMS	2,888	0	2,888
INDIAN AFFAIRS	5	1	4
INVESTMENT BOARD	19	7	12
IRON RANGE RESOURCES	67	0	67
JOBS & TRAINING	1,062	17	1,045
LABOR & INDUSTRY	544	373	171
LEGISLATIVE AUDIT	50	16	34
MEDIATION SVCS	47	35	12
MILITARY AFFAIRS	176	6	170
NATURAL RESOURCES	2,451	1,205	1,246
NON-HEALTH LIC BDS			
BOXING	2	1	1
BARBERS	6	5	1
ELECTRICITY	9	0	9
ARCHITECTS & ENG	10	7	3
ABSTRACTORS	1	1	0
ACCOUNTANCY	27	25	2
PEACE OFFICERS	13	13	0
PLANNING	173	121	52
POLLUTION CONTROL	342	52	290
PUB EMP RET ASSN	725	691	34
PUBLIC SAFETY	5,370	4,479	891
PUBLIC SERVICE	126	57	69
PUBLIC UTIL COMM	34	16	18
RACING COMMISSION	7	1	6
REVENUE	3,628	3,031	597
SECRETARY OF STATE	231	199	32
STATE RETIREMENT	181	162	19
STATE UNIV SYSTEM	2,577	181	2,396
TEACHERS RETIREMENT	372	348	24
TRADE & ECON DEV	1,179	1,050	129
TRANSPORTATION	3,169	555	2,614
TRANSPORTATION REG BD	13	9	4
TREASURER	10	4	6
VETERANS AFFAIRS	263	23	240
WASTE MGMT BD	29	15	14
WRKRS COMP CT OF APPEALS	13	5	8
ZOO	79	0	79
OTHER	905	485	420
TOTAL	37,388	19,075	18,313

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.

STATE

ADMINISTRATION

SECON

COSTS T

EXPENDITURES-F.Y. 1989 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT

PROPERTY MANAGEMENT

INFORMATION MANAGEMENT

OPERATIONS MANAGEMENT

MATERIALS MANAGEMENT

FINANCE

BUDGET

ACCOUNTING

OTHER

EMPLOYEE RELATIONS

MEDIATION SERVICES

LEGISLATIVE AUDIT

TREASURER

SCHEDULE 21.3  
ACTUAL 1989

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	18,194	1,253	16,014	927
COST BY FUNCTION	18,194	1,253	16,014	927
ALLOCABLE COSTS DISALLOWED	18,194 (927)	1,253	16,014	927 (927)
NET ALLOCATION	17,267	1,253	16,014	0

SCHEDULE 21.4  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	41	0.03%	0
BUILDING FUND	17	0.01%	0
PLANT MGMT	447	0.33%	4
STATE REGISTER & DOCUMENTS	73	0.05%	1
MICROGRAPHICS	40	0.03%	0
ELECT EQUIP RMTL	398	0.29%	4
TELECOMMUNICATIONS	7	0.01%	0
MOTOR POOL	1,136	0.84%	10
STATE PRINTER	127	0.09%	1
CENTRAL STORES	21	0.02%	0
FEDERAL SURPLUS	14	0.01%	0
RESOURCE RECOVERY	1	0.00%	0
CLRMG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	29	0.02%	0
COMPUTER SERVICES	4,441	3.27%	41
ADDRESSING & INSERT	9	0.01%	0
MATERIALS TRANSFER	78	0.06%	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	2	0.00%	0
IISAC	6	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	7	0.01%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	259	0.19%	2
AGRICULTURE	977	0.72%	9
ANIMAL HEALTH BD	25	0.02%	0
ARTS BOARD	20	0.01%	0
ATTORNEY GENERAL	430	0.32%	4
AUDITOR	87	0.06%	1
COMMERCE	282	0.21%	3
COMMUNICATION IMPAIRED BD	21	0.02%	0
COMMUNITY COLLEGE BD	12,202	8.99%	113
CORRECTIONS	6,887	5.07%	64
DISABILITY COUNCIL	25	0.02%	0
EDUCATION-CENTRAL OFFICE	1,051	0.77%	10
EDUCATION-FARIBAUTL SCHOOLS	296	0.22%	3
EDUCATION-VO-TECH	506	0.37%	5
EMPLOYEE RELATIONS	247	0.18%	2
FINANCE	363	0.27%	3
HEALTH	1,824	1.34%	17
HEALTH LIC BDB			
MEDICAL EXAMINERS	55	0.04%	1
NURSING	25	0.02%	0
PHARMACY	12	0.01%	0
DENTISTRY	20	0.01%	0
CHIROPRACTORS	4	0.00%	0
PSYCHOLOGY	3	0.00%	0
OPTOMETRY	2	0.00%	0
NURSING HOME ADM	1	0.00%	0
SOCIAL WRK & MNTL HLTH	11	0.01%	0
SOCIAL WRK LIC BD	1	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	2	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	170	0.13%	2
HIGHER ED COORD BD	161	0.12%	1
HIGHER ED FAC AUTH	2	0.00%	0
HOUSING FINANCE	236	0.17%	2
HUMAN RIGHTS	82	0.06%	1
HUMAN SERVICES-CENT OFF	2,791	2.06%	26
HUMAN SERVICES-INSTITUTNS	4,678	3.45%	43
INDIAN AFFAIRS	15	0.01%	0
INVESTMENT BOARD	49	0.04%	0
IRON RANGE RESOURCES	758	0.56%	7
JOBS & TRAINING	7,510	5.53%	69
LABOR & INDUSTRY	683	0.50%	6
LEGISLATIVE AUDIT	165	0.12%	2
MEDIATION SVCS	85	0.06%	1
MILITARY AFFAIRS	424	0.31%	4
NATURAL RESOURCES	22,103	16.28%	204
NON-HEALTH LIC BDS			
BOXING	1	0.00%	0
BARBERS	4	0.00%	0
ELECTRICITY	28	0.02%	0
ARCHITECTS & ENG	12	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	13	0.01%	0
PEACE OFFICERS	26	0.02%	0
PLANNING	401	0.30%	4
POLLUTION CONTROL	1,422	1.05%	13
PUB EMP RET ASSN	186	0.14%	2
PUBLIC SAFETY	8,403	6.19%	78
PUBLIC SERVICE	423	0.31%	4
PUBLIC UTIL COMM	80	0.06%	1
RACING COMMISSION	28	0.02%	0
REVENUE	2,526	1.86%	23
SECRETARY OF STATE	537	0.40%	5
STATE RETIREMENT	42	0.03%	0
STATE UNIV SYSTEM	23,074	17.00%	213
TEACHERS RETIREMENT	85	0.06%	1
TRADE & ECON DEV	628	0.46%	6
TRANSPORTATION	22,712	16.73%	210
TRANSPORTATION REG BD	9	0.01%	0
TREASURER	48	0.04%	0
VETERANS AFFAIRS	588	0.43%	5
WASTE MGMT BD	9	0.01%	0
WRKRS COMP CT OF APPEALS	28	0.02%	0
ZOO	868	0.64%	8
OTHER	1,135	0.84%	13
TOTAL	135,766	100.00%	1,253

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-89  
SOURCE: FIXED ASSET SUMMARY REPORT

SCHEDULE 21.5  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	13	0.03%	4
BUILDING FUND	1,166	2.50%	400
PLANT MGMT	272	0.58%	93
STATE REGISTER & DOCUMENTS	63	0.13%	22
MICROGRAPHICS	26	0.06%	9
ELECT EQUIP RNTL	80	0.12%	20
TELECOMMUNICATIONS	12	0.03%	4
MOTOR POOL	286	0.61%	98
STATE PRINTER	45	0.10%	15
CENTRAL STORES	87	0.19%	30
FEDERAL SURPLUS	5	0.01%	2
RESOURCE RECOVERY	0	0.00%	0
CLRMG ACCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	7	0.01%	2
COMPUTER SERVICES	490	1.05%	168
ADDRESSING & INSERT	6	0.01%	2
MATERIALS TRANSFER	0	0.00%	0
CENTRAL NOTICE REV	0	0.00%	0
CAPITOL PARKING	24	0.05%	8
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	3	0.01%	1
IISAC	2	0.00%	1
911 EMERGENCY	10	0.02%	3
RISK MANAGEMENT	9	0.02%	3
VOLUNTEER SERVICES	1	0.00%	0
OTHER	17	0.04%	6
AGRICULTURE	1,588	3.40%	545
ANIMAL HEALTH BD	15	0.03%	5
ARTS BOARD	188	0.40%	64
ATTORNEY GENERAL	205	0.44%	70
AUDITOR	65	0.14%	22
COMMERCE	197	0.42%	68
COMMUNICATION IMPAIRED BD	36	0.08%	12
COMMUNITY COLLEGE BD	2,619	5.61%	898
CORRECTIONS	2,396	5.13%	822
DISABILITY COUNCIL	20	0.04%	7
EDUCATION-CENTRAL OFFICE	998	2.14%	342
EDUCATION-FARIBAULT SCHOOLS	135	0.29%	46
EDUCATION-VQ-TECH	413	0.88%	142
EMPLOYEE RELATIONS	224	0.48%	77
FINANCE	84	0.18%	29
HEALTH	2,086	4.47%	715
HEALTH LIC BDB			
MEDICAL EXAMINERS	37	0.08%	13
NURSING	15	0.03%	5
PHARMACY	2	0.00%	1
DENTISTRY	25	0.05%	9
CHIROPRACTORS	20	0.04%	7
PSYCHOLOGY	4	0.01%	1
OPTOMETRY	3	0.01%	1
NURSING HOME ADM	1	0.00%	0
SOCIAL WRK & MNTL HLTH	3	0.01%	1
SOCIAL WRK LIC BD	6	0.01%	2
MARR & FAMILY THERAPY BD	3	0.01%	1
UNLIC MNTL HLTH PROV BD	3	0.01%	1
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	0

SCHEDULE 21.5  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	167	0.36%	57
HIGHER ED COORD BD	248	0.53%	85
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	197	0.42%	68
HUMAN RIGHTS	76	0.16%	26
HUMAN SERVICES-CENT OFF	1,959	4.20%	672
HUMAN SERVICES-INSTITUTMS	1,988	4.26%	682
INDIAN AFFAIRS	8	0.02%	3
INVESTMENT BOARD	90	0.19%	31
IRON RANGE RESOURCES	426	0.91%	146
JOBS & TRAINING	3,872	8.29%	1,328
LABOR & INDUSTRY	438	0.94%	150
LEGISLATIVE AUDIT	36	0.08%	12
MEDIATION SVCS	44	0.09%	15
MILITARY AFFAIRS	117	0.25%	40
NATURAL RESOURCES	3,962	8.48%	1,359
NON-HEALTH LIC BBS			
BOXING	2	0.00%	1
BARBERS	9	0.02%	3
ELECTRICITY	28	0.06%	10
ARCHITECTS & ENG	3	0.01%	1
ABSTRACTORS	2	0.00%	1
ACCOUNTANCY	12	0.03%	4
PEACE OFFICERS	21	0.04%	7
PLANNING	218	0.47%	75
POLLUTION CONTROL	829	1.78%	284
PUB EMP RET ASSN	96	0.21%	33
PUBLIC SAFETY	2,328	4.99%	798
PUBLIC SERVICE	398	0.85%	136
PUBLIC UTIL COMM	29	0.06%	10
RACING COMMISSION	46	0.10%	16
REVENUE	904	1.94%	310
SECRETARY OF STATE	62	0.13%	21
STATE RETIREMENT	11	0.02%	4
STATE UNIV SYSTEM	3,844	8.23%	1,318
TEACHERS RETIREMENT	32	0.07%	11
TRADE & ECON DEV	1,182	2.53%	405
TRANSPORTATION	7,150	15.31%	2,452
TRANSPORTATION REG BD	2	0.00%	1
TREASURER	14	0.03%	5
VETERANS AFFAIRS	167	0.36%	57
WASTE MGMT BD	37	0.08%	13
WRKRS COMP CT OF APPEALS	5	0.01%	2
ZOO	94	0.20%	32
OTHER	1,549	3.32%	533
TOTAL	46,696	100.00%	16,014

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1989  
SOURCE: SPECIAL COMPUTER REPORT



SCHEDULE 21.6  
ACTUAL 1989

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

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
ADMINISTRATION			
BLDG CODE & CONST CRD	4	0	4
BUILDING FUND	400	0	400
PLANT MGMT	97	4	93
STATE REGISTER & DOCUMENTS	23	1	22
MICROGRAPHICS	9	0	9
ELECT EQUIP RMTL	24	4	20
TELECOMMUNICATIONS	4	0	4
MOTOR POOL	108	10	98
STATE PRINTER	16	1	15
CENTRAL STORES	30	0	30
FEDERAL SURPLUS	2	0	2
RESOURCE RECOVERY	0	0	0
CLRMG ACCT-AUCT PROC	0	0	0
COMPUTER VANS	2	0	2
COMPUTER SERVICES	209	41	168
ADDRESSING & INSERT	2	0	2
MATERIALS TRANSFER	1	1	0
CENTRAL NOTICE REV	0	0	0
CAPITOL PARKING	8	0	8
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	1	0	1
IISAC	1	0	1
911 EMERGENCY	3	0	3
RISK MANAGEMENT	3	0	3
VOLUNTEER SERVICES	0	0	0
OTHER	8	2	6
AGRICULTURE	354	9	345
ANIMAL HEALTH BD	5	0	5
ARTS BOARD	64	0	64
ATTORNEY GENERAL	74	4	70
AUDITOR	23	1	22
COMMERCE	71	3	68
COMMUNICATION IMPAIRED BD	12	0	12
COMMUNITY COLLEGE BD	1,011	113	898
CORRECTIONS	886	64	822
DISABILITY COUNCIL	7	0	7
EDUCATION-CENTRAL OFFICE	352	10	342
EDUCATION-FARIBAULT SCHOOLS	49	3	46
EDUCATION-VOC-TECH	147	5	142
EMPLOYEE RELATIONS	79	2	77
FINANCE	32	3	29
HEALTH	732	17	715
HEALTH LIC BDB			
MEDICAL EXAMINERS	14	1	13
NURSING	5	0	5
PHARMACY	1	0	1
DENTISTRY	9	0	9
CHIROPRACTORS	7	0	7
PSYCHOLOGY	1	0	1
OPTOMETRY	1	0	1
NURSING HOME ADM	0	0	0
SOCIAL WRK & MNTL HLTH	1	0	1
SOCIAL WRK LIC BD	2	0	2
MARR & FAMILY THERAPY BD	1	0	1
UNLIC MNTL HLTH PROV BD	1	0	1
PODIATRY	0	0	0
VETERINARY MEDICINE	0	0	0

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

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
HEARING EXAMINER	59	2	57
HIGHER ED COORD BD	86	1	85
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	70	2	68
HUMAN RIGHTS	27	1	26
HUMAN SERVICES-CENT OFF	698	26	672
HUMAN SERVICES-INSTITUTMS	725	43	682
INDIAN AFFAIRS	3	0	3
INVESTMENT BOARD	31	0	31
IRON RANGE RESOURCES	153	7	146
JOBS & TRAINING	1,397	69	1,328
LABOR & INDUSTRY	156	6	150
LEGISLATIVE AUDIT	14	2	12
MEDIATION SVCS	16	1	15
MILITARY AFFAIRS	44	4	40
NATURAL RESOURCES	1,563	204	1,359
NON-HEALTH LIC BBS			
BOXING	1	0	1
BARBERS	3	0	3
ELECTRICITY	10	0	10
ARCHITECTS & ENG	1	0	1
ABSTRACTORS	1	0	1
ACCOUNTANCY	4	0	4
PEACE OFFICERS	7	0	7
PLANNING	79	4	75
POLLUTION CONTROL	297	13	284
PUB EMP RET ASSN	35	2	33
PUBLIC SAFETY	876	78	798
PUBLIC SERVICE	140	4	136
PUBLIC UTIL COMM	11	1	10
RACING COMMISSION	16	0	16
REVENUE	333	23	310
SECRETARY OF STATE	26	5	21
STATE RETIREMENT	4	0	4
STATE UNIV SYSTEM	1,531	213	1,318
TEACHERS RETIREMENT	12	1	11
TRADE & ECON DEV	411	6	405
TRANSPORTATION	2,662	210	2,452
TRANSPORTATION REG BD	1	0	1
TREASURER	5	0	5
VETERANS AFFAIRS	62	5	57
WASTE MGMT BD	13	0	13
WRKRS COMP CT OF APPEALS	2	0	2
ZOO	40	8	32
OTHER	546	13	533
TOTAL	17,267	1,253	16,014

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 1989

STATE OF MINNESOTA  
FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1989 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	26
INFORMATION MANAGEMENT	1,517
OPERATIONS MANAGEMENT	515
MATERIALS MANAGEMENT	32

FINANCE	175,281
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BUDGET	10,683
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ACCOUNTING	37,984
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OTHER	6,699
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EMPLOYEE RELATIONS	16,732
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MEDIATION SERVICES	34
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LEGISLATIVE AUDIT	52,926
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TREASURER	1,325
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ATTORNEY GENERAL	6,106
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ISB CREDIT	(33,069)
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TOTAL ALLOCATED ADDITIONS	276,791
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TOTAL TO BE ALLOCATED	276,791
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SCHEDULE 22.3  
ACTUAL 1989

STATE OF MINNESOTA  
FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN
ALLOCATED ADDITIONS	276,791	276,791
COST BY FUNCTION	276,791	276,791
ALLOCABLE COSTS DISALLOWED	276,791	276,791
NET ALLOCATION	276,791	276,791

SCHEDULE 22.4  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FINANCE-BUDGET	29.5	27.83%	77,031
FINANCE-ACCOUNTING	52.4	49.43%	136,8
FINANCE-OTHER	24.1	22.74%	62,9
TOTAL	106.0	100.00%	276,791

ALLOCATION BASIS: ACTUAL EMPLOYEE COUNT F.Y. 1989  
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 22.5  
ACTUAL 1989

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

USER DEPARTMENT	TOTAL	DEPT ADMN
FINANCE-BUDGET	77,031	77,031
FINANCE-ACCOUNTING	136,829	136,829
FINANCE-OTHER	62,931	62,931
 TOTAL	 276,791	 276,791

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 1989

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	77,031
LEGISLATIVE AUDIT	0
TOTAL ALLOCATED ADDITIONS	77,031
TOTAL TO BE ALLOCATED	77,031

SCHEDULE 23.3  
ACTUAL 1989

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	BUDGET CONTROL	BUDGET SUPPORT	GENERAL GOV'T
ALLOCATED ADDITIONS	77,031	32,609	32,272	12,150
COST BY FUNCTION	77,031	32,609	32,272	12,150
ALLOCABLE COSTS DISALLOWED	77,031 (12,150)	32,609	32,272	12,150 (12,150)
NET ALLOCATION	64,881	32,609	32,272	0

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	2,071	0.07%	24
BUILDING FUND	5,411	0.19%	62
PLANT MGMT	11,627	0.41%	133
STATE REGISTER & DOCUMENTS	5,243	0.18%	60
MICROGRAPHICS	1,664	0.06%	19
ELECT EQUIP RMTL	1,338	0.05%	15
TELECOMMUNICATIONS	20,066	0.70%	229
MOTOR POOL	23,442	0.82%	267
STATE PRINTER	16,697	0.58%	190
CENTRAL STORES	20,982	0.73%	239
FEDERAL SURPLUS	2,583	0.09%	29
RESOURCE RECOVERY	71	0.00%	1
CLRMG ACCT-AUDT PROC	191	0.01%	2
COMMUTER VANS	571	0.02%	7
COMPUTER SERVICES	13,629	0.48%	155
ADDRESSING & INSERT	1,011	0.04%	12
MATERIALS TRANSFER	311	0.01%	4
CENTRAL MNTNCE REV	254	0.01%	3
CAPITOL PARKING	2,472	0.09%	28
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	40	0.00%	0
MGMT ANALYSIS-SP FB	434	0.02%	5
IISAC	11	0.00%	0
911 EMERGENCY	4,792	0.17%	55
RISK MANAGEMENT	924	0.03%	11
VOLUNTEER SERVICES	245	0.01%	3
OTHER	1,215	0.04%	14
AGRICULTURE	49,333	1.73%	563
ANIMAL HEALTH BD	2,443	0.09%	28
ARTS BOARD	3,325	0.12%	38
ATTORNEY GENERAL	21,538	0.75%	246
AUDITOR	4,685	0.16%	53
COMMERCE	34,545	1.21%	394
COMMUNICATION IMPAIRED BD	769	0.03%	9
COMMUNITY COLLEGE BD	132,518	4.63%	1,511
CORRECTIONS	124,707	4.36%	1,422
DISABILITY COUNCIL	1,647	0.06%	19
EDUCATION-CENTRAL OFFICE	99,649	3.49%	1,136
EDUCATION-FARIBAULT SCHOOLS	6,183	0.22%	71
EDUCATION-VO-TECH	23,231	0.81%	265
EMPLOYEE RELATIONS	63,145	2.21%	720
HEALTH	79,085	2.77%	902
HEALTH LIC BBS			
MEDICAL EXAMINERS	3,918	0.14%	45
NURSING	4,224	0.15%	48
PHARMACY	1,691	0.06%	19
DENTISTRY	2,475	0.09%	28
CHIROPRACTORS	1,304	0.05%	15
PSYCHOLOGY	1,120	0.04%	13
OPTOMETRY	530	0.02%	6
NURSING HOME ADM	941	0.03%	11
SOCIAL WRK & MNTL HLTH	1,054	0.04%	12
SOCIAL WRK-LIC BB	588	0.02%	7
MARR & FAMILY THERAPY BB	383	0.01%	4
UNLIC MNTL HLTH PROV BB	553	0.02%	6
PODIATRY	284	0.01%	3
VETERINARY MEDICINE	626	0.02%	7

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.22%	70
HIGHER ED COORD BD	14,500	0.51%	165
HIGHER ED FAC AUTH	33	0.00%	0
HOUSING FINANCE	12,250	0.43%	140
HUMAN RIGHTS	2,459	0.09%	28
HUMAN SERVICES-CENT OFF	123,677	4.33%	1,410
HUMAN SERVICES-INSTITUTNS	95,676	3.35%	1,091
INDIAN AFFAIRS	957	0.03%	11
INVESTMENT BOARD	2,369	0.08%	27
IRON RANGE RESOURCES	17,600	0.62%	201
JOBS & TRAINING	257,764	9.02%	2,940
LABOR & INDUSTRY	48,565	1.70%	554
LEGISLATIVE AUDIT	2,035	0.07%	23
MEDIATION SVCS	1,783	0.06%	20
MILITARY AFFAIRS	20,400	0.71%	233
NATURAL RESOURCES	293,713	10.27%	3,350
NON-HEALTH LIC BDS			
BOXING	382	0.01%	4
BARBERS	1,183	0.04%	13
ELECTRICITY	4,201	0.15%	48
ARCHITECTS & ENG	2,638	0.09%	30
ABSTRACTORS	112	0.00%	1
ACCOUNTANCY	2,020	0.07%	23
PEACE OFFICERS	2,278	0.08%	26
PLANNING	9,793	0.34%	112
POLLUTION CONTROL	36,094	1.26%	412
PUB EMP RET ASSN	5,307	0.19%	61
PUBLIC SAFETY	458,921	16.05%	5,234
PUBLIC SERVICE	10,741	0.38%	122
PUBLIC UTIL COMM	2,475	0.09%	28
RACING COMMISSION	2,881	0.10%	33
REVENUE	52,326	1.83%	597
SECRETARY OF STATE	13,935	0.49%	159
STATE RETIREMENT	4,632	0.16%	53
STATE UNIV SYSTEM	148,957	5.21%	1,699
TEACHERS RETIREMENT	2,881	0.10%	32
TRADE & ECON DEV	35,577	1.24%	406
TRANSPORTATION	222,685	7.79%	2,540
TRANSPORTATION REG BD	360	0.01%	4
TREASURER	3,022	0.11%	34
VETERANS AFFAIRS	29,423	1.03%	336
WASTE MGMT BD	2,301	0.08%	26
WORKERS COMP CT OF APPEALS	541	0.02%	6
ZOO	23,739	0.83%	271
OTHER	76,185	2.66%	868
TOTAL	2,859,260	100.00%	32,609

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

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	4	0.05%	16
BUILDING FUND	3	0.04%	12
PLANT MGMT	10	0.13%	41
STATE REGISTER & DOCUMENTS	4	0.05%	16
MICROGRAPHICS	2	0.03%	8
ELECT EQUIP RNTL	1	0.01%	4
TELECOMMUNICATIONS	2	0.03%	8
MOTOR POOL	2	0.03%	8
STATE PRINTER	2	0.03%	8
CENTRAL STORES	2	0.03%	8
FEDERAL SURPLUS	6	0.08%	25
RESOURCE RECOVERY	2	0.03%	8
CLRNG ACCT-AUCT PROC	1	0.01%	4
COMPUTER VANS	1	0.01%	4
COMPUTER SERVICES	28	0.36%	115
ADDRESSING & INSERT	1	0.01%	4
MATERIALS TRANSFER	1	0.01%	4
CENTRAL MNTNCE REV	1	0.01%	4
CAPITOL PARKING	2	0.03%	8
PROC SUR-LOCAL GOVT	2	0.03%	8
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	2	0.03%	8
ITBAC	1	0.01%	4
911 EMERGENCY	3	0.04%	12
RISK MANAGEMENT	1	0.01%	4
VOLUNTEER SERVICES	2	0.03%	8
OTHER	12	0.15%	49
AGRICULTURE	148	1.88%	607
ANIMAL HEALTH BD	11	0.14%	45
ARTS BOARD	34	0.43%	139
ATTORNEY GENERAL	75	0.95%	308
AUDITOR	11	0.14%	45
COMMERCE	33	0.42%	135
COMMUNICATION IMPAIRED BD	2	0.03%	8
COMMUNITY COLLEGE BD	98	1.25%	402
CORRECTIONS	694	8.82%	2,845
DISABILITY COUNCIL	8	0.10%	33
EDUCATION-CENTRAL OFFICE	501	6.37%	2,054
EDUCATION-FARIBAULT SCHOOLS	61	0.77%	250
EDUCATION-VO-TECH	170	2.16%	697
EMPLOYEE RELATIONS	53	0.67%	217
HEALTH	611	7.76%	2,505
HEALTH LIC BDB			
MEDICAL EXAMINERS	4	0.05%	16
NURSING	4	0.05%	16
PHARMACY	3	0.04%	12
DENTISTRY	3	0.04%	12
CHIROPRACTORS	3	0.04%	12
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	2	0.03%	8
MARR & FAMILY THERAPY BD	2	0.03%	8
UNLIC MNTL HLTH PROV BD	3	0.04%	12
PODIATRY	2	0.03%	8
VETERINARY MEDICINE	3	0.04%	12

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	7	0.09%	29
HIGHER ED COORD BD	48	0.61%	197
HIGHER ED FAC AUTH	1	0.01%	4
HOUSING FINANCE	58	0.74%	238
HUMAN RIGHTS	24	0.30%	98
HUMAN SERVICES-CENT OFF	361	4.59%	1,480
HUMAN SERVICES-INSTITUTMS	326	4.14%	1,337
INDIAN AFFAIRS	15	0.19%	62
INVESTMENT BOARD	35	0.44%	144
IRON RANGE RESOURCES	79	1.00%	324
JOBS & TRAINING	142	1.80%	582
LABOR & INDUSTRY	142	1.80%	582
LEGISLATIVE AUDIT	5	0.06%	21
MEDIATION SVCS	3	0.04%	12
MILITARY AFFAIRS	55	0.70%	226
NATURAL RESOURCES	1,284	16.31%	5,265
NON-HEALTH LIC BDS			
BOXING	2	0.03%	8
BARBERS	2	0.03%	8
ELECTRICITY	5	0.06%	21
ARCHITECTS & ENG	3	0.04%	12
ABSTRACTORS	2	0.03%	8
ACCOUNTANCY	2	0.03%	8
PEACE OFFICERS	6	0.08%	25
PLANNING	68	0.86%	279
POLLUTION CONTROL	341	4.33%	1,398
PUB EMP RET ASSN	9	0.11%	37
PUBLIC SAFETY	325	4.13%	1,333
PUBLIC SERVICE	36	0.46%	148
PUBLIC UTIL COMM	7	0.09%	29
RACING COMMISSION	37	0.47%	152
REVENUE	280	3.56%	1,148
SECRETARY OF STATE	26	0.33%	107
STATE RETIREMENT	12	0.15%	49
STATE UNIV SYSTEM	72	0.91%	295
TEACHERS RETIREMENT	3	0.04%	12
TRADE & ECON DEV	216	2.74%	886
TRANSPORTATION	514	6.53%	2,107
TRANSPORTATION REG BD	2	0.03%	8
TREASURER	4	0.05%	16
VETERANS AFFAIRS	99	1.26%	406
WASTE MGMT BD	13	0.17%	53
WRKRS COMP CT OF APPEALS	2	0.03%	8
ZOO	106	1.35%	435
OTHER	446	5.67%	1,835
TOTAL	7,871	100.00%	32,272

ALLOCATION BASIS: NUMBER OF AIDS(ALLOTMENT ACCOUNTS) 9-02-89  
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
BLDG CODE & CONST CRD	40	24	16
BUILDING FUND	74	62	12
PLANT MGMT	174	133	41
STATE REGISTER & DOCUMENTS	76	60	16
MICROGRAPHICS	27	19	8
ELECT EQUIP RNTL	19	15	4
TELECOMMUNICATIONS	237	229	8
MOTOR POOL	273	267	6
STATE PRINTER	198	190	8
CENTRAL STORES	247	239	8
FEDERAL SURPLUS	54	29	25
RESOURCE RECOVERY	9	1	8
CLONG ACCT-AUCT PROC	6	2	4
COMPUTER VANS	11	7	4
COMPUTER SERVICES	270	155	115
ADDRESSING & INSERT	16	12	4
MATERIALS TRANSFER	8	4	4
CENTRAL MNTNCE REV	7	3	4
CAPITOL PARKING	36	28	8
PROC SUR-LOCAL GOVT	8	0	8
RECORDS MGMT-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FB	13	5	8
IISAC	4	0	4
911 EMERGENCY	67	55	12
RISK MANAGEMENT	15	11	4
VOLUNTEER SERVICES	11	3	8
OTHER	63	14	49
AGRICULTURE	1,170	563	607
ANIMAL HEALTH BD	79	28	45
ARTS BOARD	177	38	139
ATTORNEY GENERAL	554	246	308
AUDITOR	98	53	45
COMMERCE	529	394	135
COMMUNICATION IMPAIRED BD	17	9	8
COMMUNITY COLLEGE BD	1,913	1,511	402
CORRECTIONS	4,267	1,422	2,845
DISABILITY COUNCIL	52	19	33
EDUCATION-CENTRAL OFFICE	3,190	1,136	2,054
EDUCATION-FARIBAULT SCHOOLS	321	71	250
EDUCATION-VO-TECH	962	265	697
EMPLOYEE RELATIONS	937	720	217
HEALTH	3,407	902	2,505
HEALTH LIC BBS			
MEDICAL EXAMINERS	61	45	16
NURSING	64	48	16
PHARMACY	31	19	12
DENTISTRY	40	28	12
CHIROPRACTORS	27	15	12
PSYCHOLOGY	21	13	8
OPTOMETRY	14	6	8
NURSING HOME ADM	23	11	12
SOCIAL WRK & MNTL HLTH	20	12	8
SOCIAL WRK LIC BD	15	7	8
MARR & FAMILY THERAPY BD	12	4	8
UNLIC MNTL HLTH PROV BD	18	6	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	99	70	29
HIGHER ED COORD BD	362	165	197
HIGHER ED FAC AUTH	4	0	4
HOUSING FINANCE	378	140	238
HUMAN RIGHTS	126	28	98
HUMAN SERVICES-CENT OFF	2,890	1,410	1,480
HUMAN SERVICES-INSTITUTNS	2,428	1,091	1,337
INDIAN AFFAIRS	73	11	62
INVESTMENT BOARD	171	27	144
IRON RANGE RESOURCES	525	201	324
JOBS & TRAINING	3,522	2,940	582
LABOR & INDUSTRY	1,136	554	582
LEGISLATIVE AUDIT	44	23	21
MEDIATION SVCS	32	20	12
MILITARY AFFAIRS	459	233	226
NATURAL RESOURCES	8,615	3,350	5,265
NON-HEALTH LIC BDS			
BOXING	12	4	8
BARBERS	21	13	8
ELECTRICITY	69	48	21
ARCHITECTS & ENG	42	30	12
ABSTRACTORS	9	1	8
ACCOUNTANCY	31	23	8
PEACE OFFICERS	51	26	25
PLANNING	391	112	279
POLLUTION CONTROL	1,810	412	1,398
PUB EMP RET ASSN	98	61	37
PUBLIC SAFETY	6,567	5,234	1,333
PUBLIC SERVICE	270	122	148
PUBLIC UTIL COMM	57	28	29
RACING COMMISSION	185	33	152
REVENUE	1,745	597	1,148
SECRETARY OF STATE	266	159	107
STATE RETIREMENT	102	53	49
STATE UNIV SYSTEM	1,994	1,699	295
TEACHERS RETIREMENT	44	32	12
TRADE & ECON DEV	1,292	406	886
TRANSPORTATION	4,647	2,540	2,107
TRANSPORTATION REG BD	12	4	8
TREASURER	50	34	16
VETERANS AFFAIRS	742	336	406
WASTE MGMT BD	79	26	53
WRKRS COMP CT OF APPEALS	14	6	8
ZOO	706	271	435
OTHER	2,703	868	1,835
TOTAL	64,881	32,609	32,272

ALLOCATION BASIS: NUMBER OF AIDS(ALLOTMENT ACCOUNTS) 9-02-89  
SOURCE: COMPUTER REPORT



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 1989

STATE OF MINNESOTA  
FINANCE-ACCOUNTING  
SECOND ALLOCATION  
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	136,829
LEGISLATIVE AUDIT	24,550
TOTAL ALLOCATED ADDITIONS	161,379
TOTAL TO BE ALLOCATED	161,379

SCHEDULE 24.3  
ACTUAL 1989

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	ACCOUNTIN SERVICES	GENERAL GOV'T
ALLOCATED ADDITIONS	161,379	151,395	9,984
COST BY FUNCTION	161,379	151,395	9,984
ALLOCABLE COSTS DISALLOWED	161,379 (9,984)	151,395	9,984 (9,984)
NET ALLOCATION	151,395	151,395	0

SCHEDULE 24.4  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	2,071	0.07%	110
BUILDING FUND	5,411	0.19%	287
PLANT MGMT	11,627	0.41%	616
STATE REGISTER & DOCUMENTS	5,243	0.18%	278
MICROGRAPHICS	1,664	0.06%	88
ELECT EQUIP RNTL	1,338	0.05%	71
TELECOMMUNICATIONS	20,066	0.70%	1,062
MOTOR POOL	23,442	0.82%	1,244
STATE PRINTER	16,697	0.58%	884
CENTRAL STORES	20,982	0.73%	1,111
FEDERAL SURPLUS	2,583	0.09%	137
RESOURCE RECOVERY	71	0.00%	4
CLRMG ACCT-AUCT PROC	191	0.01%	10
COMMUTER VANS	571	0.02%	30
COMPUTER SERVICES	13,629	0.48%	722
ADDRESSING & INSERT	1,011	0.04%	54
MATERIALS TRANSFER	311	0.01%	16
CENTRAL MNTNCE REV	254	0.01%	13
CAPITOL PARKING	2,472	0.09%	131
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	40	0.00%	2
MGMT ANALYSIS-SP FD	434	0.02%	23
IISAC	11	0.00%	1
911 EMERGENCY	4,792	0.17%	254
RISK MANAGEMENT	924	0.03%	49
VOLUNTEER SERVICES	245	0.01%	13
OTHER	1,215	0.04%	64
AGRICULTURE	49,333	1.73%	2,612
ANIMAL HEALTH BD	2,443	0.09%	129
ARTS BOARD	3,325	0.12%	176
ATTORNEY GENERAL	21,538	0.75%	1,140
AUDITOR	4,685	0.16%	248
COMMERCE	34,545	1.21%	1,829
COMMUNICATION IMPAIRED BD	769	0.03%	41
COMMUNITY COLLEGE BD	132,518	4.63%	7,017
CORRECTIONS	124,707	4.36%	6,603
DISABILITY COUNCIL	1,647	0.06%	87
EDUCATION-CENTRAL OFFICE	99,649	3.49%	5,276
EDUCATION-FARIBAULT SCHOOLS	6,183	0.22%	327
EDUCATION-VG-TECH	23,231	0.81%	1,230
EMPLOYEE RELATIONS	63,145	2.21%	3,343
HEALTH	79,085	2.77%	4,187
HEALTH LIC BBS			
MEDICAL EXAMINERS	3,918	0.14%	207
NURSING	4,224	0.15%	224
PHARMACY	1,691	0.06%	90
DENTISTRY	2,475	0.09%	131
CHIROPRACTORS	1,304	0.05%	69
PSYCHOLOGY	1,120	0.04%	59
OPTOMETRY	530	0.02%	28
NURSING HOME ADM	941	0.03%	50
SOCIAL WRK & MNTL HLTH	1,054	0.04%	56
SOCIAL WRK LIC BD	588	0.02%	31
MARR & FAMILY THERAPY BD	383	0.01%	20
UNLIC MNTL HLTH PROV BD	553	0.02%	29
PODIATRY	284	0.01%	15
VETERINARY MEDICINE	626	0.02%	33

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.22%	327
HIGHER ED COORD BD	14,500	0.51%	768
HIGHER ED FAC AUTH	33	0.00%	2
HOUSING FINANCE	12,250	0.43%	649
HUMAN RIGHTS	2,459	0.09%	130
HUMAN SERVICES-CENT OFF	123,677	4.33%	6,349
HUMAN SERVICES-INSTITUTNS	95,676	3.35%	5,066
INDIAN AFFAIRS	957	0.03%	51
INVESTMENT BOARD	2,369	0.08%	125
IRON RANGE RESOURCES	17,600	0.62%	932
JOBS & TRAINING	257,764	9.02%	13,648
LABOR & INDUSTRY	48,565	1.70%	2,571
LEGISLATIVE AUDIT	2,035	0.07%	108
MEDIATION SVCS	1,783	0.06%	94
MILITARY AFFAIRS	20,400	0.71%	1,080
NATURAL RESOURCES	293,713	10.27%	15,552
NON-HEALTH LIC BDS			
BOXING	382	0.01%	20
BARBERS	1,183	0.04%	63
ELECTRICITY	4,201	0.15%	222
ARCHITECTS & ENG	2,638	0.09%	140
ABSTRACTORS	112	0.00%	6
ACCOUNTANCY	2,020	0.07%	107
PEACE OFFICERS	2,278	0.08%	121
PLANNING	9,793	0.34%	519
POLLUTION CONTROL	36,094	1.26%	1,911
PUB EMP RET ASSN	5,307	0.19%	281
PUBLIC SAFETY	458,921	16.05%	24,299
PUBLIC SERVICE	10,741	0.38%	569
PUBLIC UTIL COMM	2,475	0.09%	131
RACING COMMISSION	2,881	0.10%	153
REVENUE	52,326	1.83%	2,771
SECRETARY OF STATE	13,935	0.49%	738
STATE RETIREMENT	4,632	0.16%	245
STATE UNIV SYSTEM	148,957	5.21%	7,887
TEACHERS RETIREMENT	2,801	0.10%	148
TRADE & ECON DEV	35,577	1.24%	1,884
TRANSPORTATION	222,685	7.79%	11,791
TRANSPORTATION REG BD	360	0.01%	19
TREASURER	3,022	0.11%	160
VETERANS AFFAIRS	29,423	1.03%	1,558
WASTE MGMT BD	2,301	0.08%	122
WORKRS COMP CT OF APPEALS	541	0.02%	29
ZOO	23,739	0.83%	1,257
OTHER	76,185	2.66%	4,034
TOTAL	2,859,260	100.00%	151,395

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

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

USER DEPARTMENT	TOTAL	ACCOUNTING
ADMINISTRATION		
BLDG CODE & CONST CRD	110	110
BUILDING FUND	287	287
PLANT MGMT	616	616
STATE REGISTER & DOCUMENTS	278	278
MICROGRAPHICS	88	88
ELECT EQUIP RNTL	71	71
TELECOMMUNICATIONS	1,062	1,062
MOTOR POOL	1,241	1,241
STATE PRINTER	884	884
CENTRAL STORES	1,111	1,111
FEDERAL SURPLUS	137	137
RESOURCE RECOVERY	4	4
CLRNG ACCT-AUCT PROC	10	10
COMPUTER VANS	30	30
COMPUTER SERVICES	722	722
ADDRESSING & INSERT	54	54
MATERIALS TRANSFER	16	16
CENTRAL MNTNCE REV	13	13
CAPITOL PARKING	131	131
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	2	2
MGMT ANALYSIS-SP FD	23	23
IISAC	1	1
911 EMERGENCY	254	254
RISK MANAGEMENT	49	49
VOLUNTEER SERVICES	13	13
OTHER	64	64
AGRICULTURE	2,612	2,612
ANIMAL HEALTH BD	129	129
ARTS BOARD	176	176
ATTORNEY GENERAL	1,140	1,140
AUDITOR	248	248
COMMERCE	1,829	1,829
COMMUNICATION IMPAIRED BD	41	41
COMMUNITY COLLEGE BD	7,017	7,017
CORRECTIONS	6,603	6,603
DISABILITY COUNCIL	87	87
EDUCATION-CENTRAL OFFICE	5,276	5,276
EDUCATION-FARIBAULT SCHOOLS	327	327
EDUCATION-VG-TECH	1,230	1,230
EMPLOYEE RELATIONS	3,343	3,343
HEALTH	4,187	4,187
HEALTH LIC BBS		
MEDICAL EXAMINERS	207	207
NURSING	224	224
PHARMACY	90	90
DENTISTRY	131	131
CHIROPRACTORS	69	69
PSYCHOLOGY	59	59
OPTOMETRY	28	28
NURSING HOME ADM	50	50
SOCIAL WRK & MNTL HLTH	56	56
SOCIAL WRK LIC BD	31	31
MARR & FAMILY THERAPY BD	20	20
UNLIC MNTL HLTH PROV BD	29	29
PODIATRY	15	15
VETERINARY MEDICINE	33	33

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

USER DEPARTMENT	TOTAL	ACCOUNTING
HEARING EXAMINER	327	327
HIGHER ED COORD BD	768	768
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	649	649
HUMAN RIGHTS	130	130
HUMAN SERVICES-CENT OFF	6,549	6,549
HUMAN SERVICES-INSTITUTNS	5,066	5,066
INDIAN AFFAIRS	51	51
INVESTMENT BOARD	125	125
IRON RANGE RESOURCES	932	932
JOBS & TRAINING	13,648	13,648
LABOR & INDUSTRY	2,571	2,571
LEGISLATIVE AUDIT	108	108
MEDIATION SVCS	94	94
MILITARY AFFAIRS	1,080	1,080
NATURAL RESOURCES	15,552	15,552
NON-HEALTH LIC BDS		
BOXING	20	20
BARBERS	63	63
ELECTRICITY	222	222
ARCHITECTS & ENG	140	140
ABSTRACTORS	6	6
ACCOUNTANCY	107	107
PEACE OFFICERS	121	121
PLANNING	519	519
POLLUTION CONTROL	1,911	1,911
PUB EMP RET ASSN	281	281
PUBLIC SAFETY	24,299	24,299
PUBLIC SERVICE	569	569
PUBLIC UTIL COMM	131	131
RACING COMMISSION	153	153
REVENUE	2,771	2,771
SECRETARY OF STATE	738	738
STATE RETIREMENT	245	245
STATE UNIV SYSTEM	7,887	7,887
TEACHERS RETIREMENT	148	148
TRADE & ECON DEV	1,884	1,884
TRANSPORTATION	11,791	11,791
TRANSPORTATION REG BD	19	19
TREASURER	160	160
VETERANS AFFAIRS	1,558	1,558
WASTE MGMT BD	122	122
WRKRS COMP CT OF APPEALS	29	29
ZOO	1,257	1,257
OTHER	4,034	4,034
TOTAL	151,395	151,395

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 1989

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMN  
LEGISLATIVE AUDITOR

62,931  
68,496

TOTAL ALLOCATED ADDITIONS

131,427

TOTAL TO BE ALLOCATED

131,427

SCHEDULE 25.3  
ACTUAL 1989

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	GENERAL GOVT
ALLOCATED ADDITIONS	131,427	23,768	53,085	1,024	53,550
COST BY FUNCTION	131,427	23,768	53,085	1,024	53,550
ALLOCABLE COSTS DISALLOWED	131,427 (53,550)	23,768	53,085	1,024	53,550 (53,550)
NET ALLOCATION	77,877	23,768	53,085	1,024	0

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	2,071	0.07%	17
BUILDING FUND	5,411	0.19%	45
PLANT MGMT	11,627	0.41%	97
STATE REGISTER & DOCUMENTS	5,243	0.18%	44
MICROGRAPHICS	1,664	0.06%	14
ELECT EQUIP RNTL	1,338	0.05%	11
TELECOMMUNICATIONS	20,066	0.70%	167
MOTOR POOL	23,442	0.82%	195
STATE PRINTER	16,697	0.58%	139
CENTRAL STORES	20,982	0.73%	174
FEDERAL SURPLUS	2,583	0.09%	21
RESOURCE RECOVERY	71	0.00%	1
CLRNG ACCT-AUCT PROC	191	0.01%	2
COMPUTER VANS	571	0.02%	5
COMPUTER SERVICES	13,629	0.48%	113
ADDRESSING & INSERT	1,011	0.04%	8
MATERIALS TRANSFER	311	0.01%	3
CENTRAL FINANCE REV	254	0.01%	2
CAPITOL PARKING	2,472	0.09%	21
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	40	0.00%	0
MGMT ANALYSIS-SP FD	434	0.02%	4
IISAC	11	0.00%	0
911 EMERGENCY	4,792	0.17%	40
RISK MANAGEMENT	924	0.03%	8
VOLUNTEER SERVICES	245	0.01%	2
OTHER	1,215	0.04%	10
AGRICULTURE	49,333	1.73%	410
ANIMAL HEALTH BD	2,443	0.09%	20
ARTS BOARD	3,325	0.12%	28
ATTORNEY GENERAL	21,538	0.75%	179
AUDITOR	4,685	0.16%	39
COMMERCE	34,545	1.21%	287
COMMUNICATION IMPAIRED BD	769	0.03%	6
COMMUNITY COLLEGE BD	132,518	4.63%	1,102
CORRECTIONS	124,707	4.36%	1,037
DISABILITY COUNCIL	1,647	0.06%	14
EDUCATION-CENTRAL OFFICE	99,649	3.49%	828
EDUCATION-FARIBAULT SCHOOLS	6,183	0.22%	51
EDUCATION-VO-TECH	23,231	0.81%	193
EMPLOYEE RELATIONS	63,145	2.21%	525
HEALTH	79,085	2.77%	657
HEALTH LIC BDB			
MEDICAL EXAMINERS	3,918	0.14%	33
NURSING	4,224	0.15%	35
PHARMACY	1,691	0.06%	14
DENTISTRY	2,475	0.09%	21
CHIROPRACTORS	1,304	0.05%	11
PSYCHOLOGY	1,120	0.04%	9
OPTOMETRY	530	0.02%	4
NURSING HOME ADM	941	0.03%	8
SOCIAL WRK & MNTL HLTH	1,054	0.04%	9
SOCIAL WRK LIC BD	588	0.02%	5
MARR & FAMILY THERAPY BD	383	0.01%	3
UNLIC MNTL HLTH PROV BD	553	0.02%	5
PODIATRY	284	0.01%	2
VETERINARY MEDICINE	626	0.02%	5

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.22%	51
HIGHER ED COORD BD	14,500	0.51%	121
HIGHER ED FAC AUTH	33	0.00%	0
HOUSING FINANCE	12,250	0.43%	102
HUMAN RIGHTS	2,459	0.09%	20
HUMAN SERVICES-CENT OFF	123,677	4.33%	1,028
HUMAN SERVICES-INSTITUTMS	95,676	3.35%	795
INDIAN AFFAIRS	957	0.03%	8
INVESTMENT BOARD	2,369	0.08%	20
IRON RANGE RESOURCES	17,600	0.62%	146
JOBS & TRAINING	257,764	9.02%	2,143
LABOR & INDUSTRY	48,565	1.70%	404
LEGISLATIVE AUDIT	2,035	0.07%	17
MEDIATION SVCS	1,783	0.06%	15
MILITARY AFFAIRS	20,400	0.71%	170
NATURAL RESOURCES	293,713	10.27%	2,442
NON-HEALTH LIC BDS			
BOXING	382	0.01%	3
BARBERS	1,183	0.04%	10
ELECTRICITY	4,201	0.15%	35
ARCHITECTS & ENG	2,638	0.09%	22
ABSTRACTORS	112	0.00%	1
ACCOUNTANCY	2,020	0.07%	17
PEACE OFFICERS	2,278	0.08%	19
PLANNING	9,793	0.34%	81
POLLUTION CONTROL	36,094	1.26%	300
PUB EMP RET ASSN	5,307	0.19%	44
PUBLIC SAFETY	458,921	16.05%	3,815
PUBLIC SERVICE	10,741	0.38%	89
PUBLIC UTIL COMM	2,475	0.09%	21
RACING COMMISSION	2,881	0.10%	24
REVENUE	52,326	1.83%	435
SECRETARY OF STATE	13,935	0.49%	116
STATE RETIREMENT	4,632	0.16%	39
STATE UNIV SYSTEM	148,957	5.21%	1,238
TEACHERS RETIREMENT	2,801	0.10%	23
TRADE & ECON DEV	35,577	1.24%	296
TRANSPORTATION	222,685	7.79%	1,851
TRANSPORTATION REG BD	360	0.01%	3
TREASURER	3,022	0.11%	25
VETERANS AFFAIRS	29,423	1.03%	245
WASTE MGMT BD	2,301	0.08%	19
WRKRS COMP CT OF APPEALS	541	0.02%	4
ZOO	23,739	0.83%	197
OTHER	76,185	2.66%	631
TOTAL	2,859,260	100.00%	23,768

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

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	5,637	0.06%	30
BUILDING FUND	2,457	0.02%	13
PLANT MGMT	48,551	0.48%	255
STATE REGISTER & DOCUMENTS	5,249	0.05%	28
MICROGRAPHICS	4,395	0.04%	23
ELECT EQUIP RNTL	1,444	0.01%	8
TELECOMMUNICATIONS	1,990	0.02%	10
MOTOR POOL	4,195	0.04%	22
STATE PRINTER	21,760	0.21%	114
CENTRAL STORES	3,485	0.03%	18
FEDERAL SURPLUS	2,481	0.02%	13
RESOURCE RECOVERY	111	0.00%	1
CLRNG ACCT-AUCT PROC	3	0.00%	0
COMMUTER VANS	853	0.01%	4
COMPUTER SERVICES	66,521	0.66%	349
ADDRESSING & INSERT	4,188	0.04%	22
MATERIALS TRANSFER	3,252	0.03%	17
CENTRAL PRINTING REV	1,414	0.01%	7
CAPITOL PARKING	3,253	0.03%	17
PROC SUR-LOCAL GOVT	402	0.00%	2
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	1,898	0.02%	10
IIISAC	0	0.00%	0
911 EMERGENCY	773	0.01%	4
RISK MANAGEMENT	112	0.00%	1
VOLUNTEER SERVICES	126	0.00%	1
OTHER	364	0.00%	2
AGRICULTURE	116,697	1.15%	612
ANIMAL HEALTH BD	15,888	0.16%	83
ARTS BOARD	3,924	0.04%	21
ATTORNEY GENERAL	87,745	0.87%	460
AUDITOR	28,134	0.28%	148
COMMERCE	54,512	0.54%	286
COMMUNICATION IMPAIRED BD	170	0.00%	1
COMMUNITY COLLEGE BD	469,371	4.64%	2,461
CORRECTIONS	547,348	5.41%	2,870
DISABILITY COUNCIL	2,347	0.02%	12
EDUCATION-CENTRAL OFFICE	95,105	0.94%	499
EDUCATION-FARIBAULT SCHOOLS	48,507	0.48%	254
EDUCATION-VO-TECH	27,742	0.27%	145
EMPLOYEE RELATIONS	39,008	0.39%	205
HEALTH	202,841	2.00%	1,064
HEALTH LIC BDB			
MEDICAL EXAMINERS	4,504	0.04%	24
NURSING	5,165	0.05%	27
PHARMACY	1,372	0.01%	7
DENTISTRY	1,245	0.01%	7
CHIROPRACTORS	922	0.01%	5
PSYCHOLOGY	814	0.01%	4
OPTOMETRY	355	0.00%	2
NURSING HOME ADM	454	0.00%	2
SOCIAL WRK & MNTL HLTH	927	0.01%	5
SOCIAL WRK LIC BD	292	0.00%	2
MARR & FAMILY THERAPY BD	231	0.00%	1
UNLIC MNTL HLTH PROV BD	189	0.00%	1
PODIATRY	121	0.00%	1
VETERINARY MEDICINE	338	0.00%	2

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	17,570	0.17%	92
HIGHER ED COORD BD	55,161	0.54%	289
HIGHER ED FAC AUTH	600	0.01%	3
HOUSING FINANCE	29,971	0.30%	157
HUMAN RIGHTS	17,262	0.17%	91
HUMAN SERVICES-CENT OFF	228,609	2.26%	1,199
HUMAN SERVICES-INSTITUTMS	1,987,445	19.63%	10,421
INDIAN AFFAIRS	1,853	0.02%	10
INVESTMENT BOARD	5,959	0.06%	31
IRON RANGE RESOURCES	29,075	0.29%	152
JOBS & TRAINING	542,898	5.36%	2,847
LABOR & INDUSTRY	104,856	1.04%	550
LEGISLATIVE AUDIT	16,020	0.16%	84
MEDIATION SVCS	4,935	0.05%	26
MILITARY AFFAIRS	112,954	1.12%	592
NATURAL RESOURCES	1,058,452	10.45%	5,550
NON-HEALTH LIC BDS			
BOXING	459	0.00%	2
BARBERS	490	0.00%	3
ELECTRICITY	4,579	0.05%	24
ARCHITECTS & ENG	1,418	0.01%	7
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	974	0.01%	5
PEACE OFFICERS	1,761	0.02%	9
PLANNING	26,915	0.27%	141
POLLUTION CONTROL	164,960	1.63%	865
PUB EMP RET ASSN	16,766	0.17%	88
PUBLIC SAFETY	505,048	4.99%	2,648
PUBLIC SERVICE	35,695	0.35%	187
PUBLIC UTIL COMM	9,650	0.10%	51
RACING COMMISSION	2,349	0.02%	12
REVENUE	300,985	2.97%	1,578
SECRETARY OF STATE	20,895	0.21%	110
STATE RETIREMENT	10,655	0.11%	56
STATE UNIV SYSTEM	927,618	9.16%	4,864
TEACHERS RETIREMENT	12,442	0.12%	65
TRADE & ECON DEV	73,434	0.73%	385
TRANSPORTATION	1,497,515	14.79%	7,852
TRANSPORTATION REG BD	2,252	0.02%	12
TREASURER	2,591	0.03%	14
VETERANS AFFAIRS	143,412	1.42%	752
WASTE MGMT BD	5,357	0.05%	28
WORKERS COMP CT OF APPEALS	3,689	0.04%	19
ZOO	50,280	0.50%	264
OTHER	146,957	1.45%	768
TOTAL	10,123,945	100.00%	53,085

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

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	0	0.00%	0
BUILDING FUND	561,711	0.03%	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
CLRMG ACCT-AUCT PROC	0	0.00%	0
COMPUTER 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	63	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
VOLUNTEER SERVICES	0	0.00%	0
OTHER	2,289,651	0.12%	1
AGRICULTURE	1,018,765	0.05%	1
ANIMAL HEALTH BD	127,176	0.01%	0
ARTS BOARD	546,031	0.03%	0
ATTORNEY GENERAL	602,234	0.03%	0
AUDITOR	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	4,654,150	0.23%	2
CORRECTIONS	2,249,887	0.11%	1
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	170,028,330	8.55%	88
EDUCATION-FARIBAUTL SCHOOLS	76,298	0.00%	0
EDUCATION-VO-TECH	17,372,867	0.87%	9
EMPLOYEE RELATIONS	0	0.00%	0
HEALTH	40,219,611	2.42%	25
HEALTH LIC BBS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DEMTISTRY	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	2,331,575	0.12%	1
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	59,886,967	3.01%	31
HUMAN RIGHTS	258,000	0.01%	0
HUMAN SERVICES-CENT OFF	1,053,308,977	52.96%	542
HUMAN SERVICES-INSTITUTMS	100,707	0.01%	0
INDIAN AFFAIRS	54,059	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	39,302	0.00%	0
JOBS & TRAINING	203,058,474	10.21%	105
LABOR & INDUSTRY	2,719,936	0.14%	1
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	9,117,911	0.46%	5
NATURAL RESOURCES	16,090,315	0.81%	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	29,438	0.00%	0
PLANNING	8,457,663	0.43%	4
POLLUTION CONTROL	12,970,771	0.65%	7
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	11,546,502	0.58%	6
PUBLIC SERVICE	417,336	0.02%	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	4,622,167	0.23%	2
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	19,469,603	0.98%	10
TRANSPORTATION	326,589,301	16.42%	168
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	3,468,746	0.17%	2
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	6,635,037	0.33%	5
TOTAL	1,988,919,561	100.00%	1,024

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1989  
SOURCE: COMPUTER REPORT (FINU 8603)



SCHEDULE 25.7  
ACTUAL 1989

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION				
BLDG CODE & CONST CRD	47	17	30	0
BUILDING FUND	58	45	13	0
PLANT MGMT	352	97	253	0
STATE REGISTER & DOCUMENTS	72	44	28	0
MICROGRAPHICS	37	14	23	0
ELECT EQUIP RMTL	19	11	8	0
TELECOMMUNICATIONS	177	167	10	0
MOTOR POOL	217	195	22	0
STATE PRINTER	253	139	114	0
CENTRAL STORES	192	174	18	0
FEDERAL SURPLUS	34	21	13	0
RESOURCE RECOVERY	2	1	1	0
CLRMG ACCT-AUCT PROC	2	2	0	0
COMPUTER VANS	9	5	4	0
COMPUTER SERVICES	462	113	349	0
ADDRESSING & INSERT	30	8	22	0
MATERIALS TRANSFER	20	3	17	0
CENTRAL MNTNCE REV	9	2	7	0
CAPITOL PARKING	38	21	17	0
PROC SUR-LOCAL GOVT	2	0	2	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0
MGMT ANALYSIS-SP FB	14	4	10	0
IISAC	0	0	0	0
911 EMERGENCY	44	40	4	0
RISK MANAGEMENT	9	8	1	0
VOLUNTEER SERVICES	3	2	1	0
OTHER	13	10	2	1
AGRICULTURE	1,023	410	612	1
ANIMAL HEALTH BD	103	20	83	0
ARTS BOARD	49	28	21	0
ATTORNEY GENERAL	639	179	460	0
AUDITOR	187	39	148	0
COMMERCE	573	287	286	0
COMMUNICATION IMPAIRED BD	7	6	1	0
COMMUNITY COLLEGE BD	3,565	1,102	2,461	2
CORRECTIONS	3,908	1,037	2,870	1
DISABILITY COUNCIL	26	14	12	0
EDUCATION-CENTRAL OFFICE	1,415	828	499	88
EDUCATION-FARIBAULT SCHOOLS	305	51	254	0
EDUCATION-VO-TECH	347	193	145	9
EMPLOYEE RELATIONS	730	525	205	0
HEALTH	1,746	657	1,064	25
HEALTH LIC BBS				
MEDICAL EXAMINERS	57	33	24	0
NURSING	62	35	27	0
PHARMACY	21	14	7	0
DENTISTRY	28	21	7	0
CHIROPRACTORS	16	11	5	0
PSYCHOLOGY	13	9	4	0
OPTOMETRY	6	4	2	0
NURSING HOME ADM	10	8	2	0
SOCIAL WRK & MNTL HLTH	14	9	5	0
SOCIAL WRK LIC BD	7	5	2	0
MARR & FAMILY THERAPY BD	4	3	1	0
UNLIC MNTL HLTH PROV BD	6	5	1	0
PODIATRY	3	2	1	0
VETERINARY MEDICINE	7	5	2	0

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HEARING EXAMINER	143	51	92	0
HIGHER ED COORD BD	411	121	289	1
HIGHER ED FAC AUTH	3	0	3	0
HOUSING FINANCE	290	102	157	31
HUMAN RIGHTS	111	20	91	0
HUMAN SERVICES-CENT OFF	2,769	1,028	1,199	542
HUMAN SERVICES-INSTITUTNS	11,216	795	10,421	0
INDIAN AFFAIRS	18	8	10	0
INVESTMENT BOARD	51	20	31	0
IRON RANGE RESOURCES	298	146	152	0
JOBS & TRAINING	5,095	2,143	2,847	105
LABOR & INDUSTRY	955	404	550	1
LEGISLATIVE AUDIT	101	17	84	0
MEDIATION SVCS	41	15	26	0
MILITARY AFFAIRS	767	170	592	5
NATURAL RESOURCES	8,000	2,442	5,550	8
NON-HEALTH LIC BDS				
BOXING	5	3	2	0
BARBERS	13	10	3	0
ELECTRICITY	59	35	24	0
ARCHITECTS & ENG	29	22	7	0
ABSTRACTORS	1	1	0	0
ACCOUNTANCY	22	17	5	0
PEACE OFFICERS	28	19	9	0
PLANNING	226	81	141	4
POLLUTION CONTROL	1,172	300	865	7
PUB EMP RET ASSN	132	44	88	0
PUBLIC SAFETY	6,469	3,815	2,648	6
PUBLIC SERVICE	276	89	187	0
PUBLIC UTIL COMM	72	21	51	0
RACING COMMISSION	36	24	12	0
REVENUE	2,013	435	1,578	0
SECRETARY OF STATE	226	116	110	0
STATE RETIREMENT	95	39	56	0
STATE UNIV SYSTEM	6,104	1,238	4,864	2
TEACHERS RETIREMENT	88	23	65	0
TRADE & ECON DEV	691	296	385	10
TRANSPORTATION	9,871	1,851	7,852	168
TRANSPORTATION REG BD	15	3	12	0
TREASURER	39	25	14	0
VETERANS AFFAIRS	999	245	752	2
WASTE MGMT BD	47	19	28	0
WRKRS COMP CT OF APPEALS	23	4	19	0
ZOO	461	197	264	0
OTHER	1,404	631	768	5
TOTAL	77,877	23,768	53,085	1,024

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 1989

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT 17

INFORMATION MANAGEMENT 502

OPERATIONS MANAGEMENT 280

MATERIALS MANAGEMENT 79

FINANCE

BUDGET 937

ACCOUNTING 3,343

OTHER 730

EMPLOYEE RELATIONS 21,982

MEDIATION SERVICES 15

LEGISLATIVE AUDIT 52,102

TREASURER 2,788

ATTORNEY GENERAL 37,550

ISB CREDIT (12,693)

TOTAL ALLOCATED ADDITIONS 107,632

TOTAL TO BE ALLOCATED 107,632

SCHEDULE 26.3  
ACTUAL 1989

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PERSONNEL TRAINING WKRS COMP EMP INS					OTHER
		ADMN	SVCS	BENEFITS	TRUST		
ALLOCATED ADDITIONS	107,632	41,156	2,502	15,357	45,962		2,655
COST BY FUNCTION	107,632	41,156	2,502	15,357	45,962		2,655
ALLOCABLE COSTS	107,632	41,156	2,502	15,357	45,962		2,655
DISALLOWED	(66,476)		(2,502)	(15,357)	(45,962)		(2,655)
NET ALLOCATION	41,156	41,156	0	0	0		0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	22.86	0.07%	27
BUILDING FUND	6.75	0.02%	8
PLANT MGMT	167.55	0.48%	197
STATE REGISTER & DOCUMENTS	20.30	0.06%	24
MICROGRAPHICS	13.61	0.04%	16
ELECT EQUIP RNTL	1.94	0.01%	2
TELECOMMUNICATIONS	8.08	0.02%	9
MOTOR POOL	15.39	0.04%	18
STATE PRINTER	51.53	0.15%	61
CENTRAL STORES	11.45	0.03%	13
FEDERAL SURPLUS	9.12	0.03%	11
RESOURCE RECOVERY	0.33	0.00%	0
CLUNG ASST-AUCT PROC	0.00	0.00%	0
COMPUTER VANG	0.60	0.00%	1
COMPUTER SERVICES	237.74	0.68%	279
ADDRESSING & INSERT	6.77	0.02%	8
MATERIALS TRANSFER	2.80	0.01%	3
CENTRAL MNTNCE REV	1.91	0.01%	2
CAPITOL PARKING	1.60	0.00%	2
PROC SUR-LOCAL GOVT	2.08	0.01%	2
RECORDS MGMT-LOCAL GOVT	0.00	0.00%	0
MGMT ANALYSIS-SP FD	9.01	0.03%	11
IISAC	0.00	0.00%	0
911 EMERGENCY	2.83	0.01%	3
RISK MANAGEMENT	0.30	0.00%	0
VOLUNTEER SERVICES	0.25	0.00%	0
OTHER	1.12	0.00%	1
AGRICULTURE	412.31	1.18%	485
ANIMAL HEALTH BD	35.41	0.10%	42
ARTS BOARD	16.16	0.05%	19
ATTORNEY GENERAL	367.76	1.05%	432
AUDITOR	108.35	0.31%	127
COMMERCE	226.12	0.65%	266
COMMUNICATION IMPAIRED BD	1.00	0.00%	1
COMMUNITY COLLEGE BD	2,266.78	6.47%	2,664
CORRECTIONS	1,892.93	5.41%	2,225
DISABILITY COUNCIL	9.50	0.03%	11
EDUCATION-CENTRAL OFFICE	393.26	1.12%	462
EDUCATION-FARIBAULT SCHOOLS	186.88	0.53%	220
EDUCATION-VO-TECH	115.96	0.33%	136
HEALTH	797.24	2.28%	937
HEALTH LIC BBS			
MEDICAL EXAMINERS	18.33	0.05%	22
NURSING	20.16	0.06%	24
PHARMACY	6.66	0.02%	8
DENTISTRY	5.18	0.01%	6
CHIROPRACTORS	2.96	0.01%	3
PSYCHOLOGY	3.55	0.01%	4
OPTOMETRY	1.10	0.00%	1
NURSING HOME ADM	2.08	0.01%	2
SOCIAL WRK & MNTL HLTH	4.75	0.01%	6
SOCIAL WRK LIC BD	1.00	0.00%	1
MARR & FAMILY THERAPY BD	1.00	0.00%	1
UNLIC MNTL HLTH PROV BD	1.00	0.00%	1
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.18	0.00%	1

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	69.66	0.20%	82
HIGHER ED COORD BD	73.44	0.21%	86
HIGHER ED FAC AUTH	2.33	0.01%	3
HOUSING FINANCE	117.53	0.34%	138
HUMAN RIGHTS	69.21	0.20%	81
HUMAN SERVICES-CENT OFF	917.21	2.62%	1,078
HUMAN SERVICES-INSTITUTNS	5,574.51	15.92%	6,552
INDIAN AFFAIRS	7.08	0.02%	8
INVESTMENT BOARD	23.58	0.07%	28
IRON RANGE RESOURCES	130.12	0.37%	153
JOBS & TRAINING	2,016.54	5.76%	2,370
LABOR & INDUSTRY	330.42	0.94%	388
LEGISLATIVE AUDIT	66.52	0.19%	78
MEDIATION SVCS	22.33	0.06%	26
MILITARY AFFAIRS	327.65	0.94%	385
NATURAL RESOURCES	2,406.13	6.87%	2,828
NON-HEALTH LIC BDS			
BOYING	1.50	0.00%	2
BARBERS	2.00	0.01%	2
ELECTRICITY	18.16	0.05%	21
ARCHITECTS & ENG	6.08	0.02%	7
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	5
PEACE OFFICERS	0.00	0.00%	0
PLANNING	99.96	0.29%	117
POLLUTION CONTROL	560.75	1.60%	659
PUB EMP RET ASSN	65.33	0.19%	77
PUBLIC SAFETY	1,720.47	4.91%	2,022
PUBLIC SERVICE	133.74	0.38%	157
PUBLIC UTIL COMM	35.10	0.10%	41
RACING COMMISSION	11.45	0.03%	13
REVENUE	1,152.74	3.29%	1,355
SECRETARY OF STATE	62.08	0.18%	73
STATE RETIREMENT	36.51	0.10%	43
STATE UNIV SYSTEM	4,626.00	13.21%	5,437
TEACHERS RETIREMENT	47.08	0.13%	55
TRADE & ECON DEV	249.20	0.71%	293
TRANSPORTATION	5,046.06	14.41%	5,931
TRANSPORTATION REG BD	8.58	0.02%	10
TREASURER	12.00	0.03%	14
VETERANS AFFAIRS	462.80	1.32%	544
WASTE MGMT BD	26.72	0.08%	31
WRKRS COMP CT OF APPEALS	14.86	0.04%	17
ZOO	151.60	0.43%	178
OTHER	814.07	2.32%	963
TOTAL	35,017.63	100.00%	41,156

ALLOCATION BASIS: ACTUAL EMPLOYEE COUNT F.Y. 1989  
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 26.5  
ACTUAL 1989

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	TOTAL	PERSONNEL ADMINISTRATN
ADMINISTRATION		
BLDG CODE & CONST CRD	27	27
BUILDING FUND	8	8
PLANT MGMT	197	197
STATE REGISTER & DOCUMENTS	24	24
MICROGRAPHICS	16	16
ELECT EQWIP RNTL	2	2
TELECOMMUNICATIONS	9	9
MOTOR POOL	18	18
STATE PRINTER	61	61
CENTRAL STORES	13	13
FEDERAL SURPLUS	11	11
RESOURCE RECOVERY	0	0
CLRMG ACCT-AUCT PROC	0	0
COMPUTER VANS	1	1
COMPUTER SERVICES	279	279
ADDRESSING & INSERT	8	8
MATERIALS TRANSFER	3	3
CENTRAL MNTNCE REV	2	2
CAPITOL PARKING	2	2
PROC SHR-LOCAL GOVT	2	2
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	11	11
IISAC	0	0
911 EMERGENCY	3	3
RISK MANAGEMENT	0	0
VOLUNTEER SERVICES	0	0
OTHER	1	1
AGRICULTURE	485	485
ANIMAL HEALTH BD	42	42
ARTS BOARD	19	19
ATTORNEY GENERAL	432	432
AUDITOR	127	127
COMMERCE	266	266
COMMUNICATION IMPAIRED BD	1	1
COMMUNITY COLLEGE BD	2,664	2,664
CORRECTIONS	2,225	2,225
DISABILITY COUNCIL	11	11
EDUCATION-CENTRAL OFFICE	462	462
EDUCATION-FARIBAULT SCHOOLS	220	220
EDUCATION-VO-TECH	136	136
HEALTH	937	937
HEALTH LIC BBS		
MEDICAL EXAMINERS	22	22
NURSING	24	24
PHARMACY	8	8
DENTISTRY	6	6
CHIROPRACTORS	3	3
PSYCHOLOGY	4	4
OPTOMETRY	1	1
NURSING HOME ADM	2	2
SOCIAL WRK & MNTL HLTH	6	6
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 26.5  
ACTUAL 1989

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	TOTAL	PERSONNEL ADMINISTRATN
HEARING EXAMINER	82	82
HIGHER ED COORD BD	86	86
HIGHER ED FAC AUTH	3	3
HOUSING FINANCE	138	138
HUMAN RIGHTS	81	81
HUMAN SERVICES-CENT OFF	1,078	1,078
HUMAN SERVICES-INSTITUTNS	6,552	6,552
INDIAN AFFAIRS	8	8
INVESTMENT BOARD	28	28
IRON RANGE RESOURCES	153	153
JOBS & TRAINING	2,370	2,370
LABOR & INDUSTRY	388	388
LEGISLATIVE AUDIT	78	78
MEDIATION SVCS	26	26
MILITARY AFFAIRS	385	385
NATURAL RESOURCES	2,828	2,828
NON-HEALTH LIC BDS		
BOXING	2	2
BARBERS	2	2
ELECTRICITY	21	21
ARCHITECTS & ENG	7	7
ABSTRACTORS	0	0
ACCOUNTANCY	5	5
PEACE OFFICERS	0	0
PLANNING	117	117
POLLUTION CONTROL	659	659
PUB EMP RET ASSN	77	77
PUBLIC SAFETY	2,022	2,022
PUBLIC SERVICE	157	157
PUBLIC UTIL COMM	41	41
RACING COMMISSION	13	13
REVENUE	1,355	1,355
SECRETARY OF STATE	73	73
STATE RETIREMENT	43	43
STATE UNIV SYSTEM	5,437	5,437
TEACHERS RETIREMENT	55	55
TRADE & ECON DEV	293	293
TRANSPORTATION	5,931	5,931
TRANSPORTATION REG BD	10	10
TREASURER	14	14
VETERANS AFFAIRS	544	544
WASTE MGMT BD	31	31
WORKRS COMP CT OF APPEALS	17	17
ZOO	178	178
OTHER	963	963
TOTAL	41,156	41,156

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 1989

STATE OF MINNESOTA  
MEDIATION SERVICES  
SECOND ALLOCATION  
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	0
INFORMATION MANAGEMENT	61
OPERATIONS MANAGEMENT	47
MATERIALS MANAGEMENT	16

FINANCE

BUDGET	32
ACCOUNTING	94
OTHER	41

EMPLOYEE RELATIONS	26
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MEDIATION SERVICES	0
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LEGISLATIVE AUDIT	14,505
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TREASURER	79
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ATTORNEY GENERAL	2,409
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SINGLE AUDIT	0
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ISB CREDIT	(1,127)
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TOTAL ALLOCATED ADDITIONS	16,183
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TOTAL TO BE ALLOCATED	16,183
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SCHEDULE 27.3  
ACTUAL 1983

STATE OF MINNESOTA  
MEDIATION SERVICES  
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE AGENCIES	OTHER SERVICES
ALLOCATED ADDITIONS	16,183	159	16,024
COST BY FUNCTION	16,183	159	16,024
ALLOCABLE COSTS DISALLOWED	16,183 (16,024)	159	16,024 (16,024)
NET ALLOCATION	159	159	0

SCHEDULE 27.4  
ACTUAL 1989

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	21	0.06%	0
BUILDING FUND	0	0.00%	0
PLANT MGMT	152	0.46%	1
STATE REGISTER & DOCUMENTS	21	0.06%	0
MICROGRAPHICS	14	0.04%	0
ELECT EQUIP RMTL	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	15	0.05%	0
STATE PRINTER	64	0.19%	0
CENTRAL STORES	9	0.03%	0
FEDERAL SURPLUS	7	0.02%	0
RESOURCE RECOVERY	0	0.00%	0
CLRNG ACCT-AUCT PROC	0	0.00%	0
COMPUTER VANS	0	0.00%	0
COMPUTER SERVICES	269	0.81%	1
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	11	0.03%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	2	0.01%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	9	0.03%	0
ITSAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	1	0.00%	0
VOLUNTEER SERVICES	1	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	418	1.26%	2
ANIMAL HEALTH BD	33	0.10%	0
ARTS BOARD	13	0.04%	0
ATTORNEY GENERAL	100	0.30%	0
AUDITOR	90	0.27%	0
COMMERCE	212	0.64%	1
COMMUNICATION IMPAIRED BD	1	0.00%	0
COMMUNITY COLLEGE BD	2,081	6.26%	10
CORRECTIONS	1,845	5.55%	9
DISABILITY COUNCIL	6	0.02%	0
EDUCATION-CENTRAL OFFICE	359	1.08%	2
EDUCATION-FARIBAUTL SCHOOLS	189	0.57%	1
EDUCATION-VO-TECH	104	0.31%	0
HEALTH	789	2.37%	4
HEALTH LIC BBS			
MEDICAL EXAMINERS	16	0.05%	0
NURSING	20	0.06%	0
PHARMACY	5	0.02%	0
DENTISTRY	4	0.01%	0
CHIROPRACTORS	4	0.01%	0
PSYCHOLOGY	3	0.01%	0
OPTOMETRY	2	0.01%	0
NURSING HOME ADM	1	0.00%	0
SOCIAL WRK & MNTL HLTH	6	0.02%	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 27.4  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	29	0.09%	0
HIGHER ED COORD BD	40	0.12%	0
HIGHER ED FAC AUTH	2	0.01%	0
HOUSING FINANCE	112	0.34%	1
HUMAN RIGHTS	67	0.20%	0
HUMAN SERVICES-CENT OFF	890	2.68%	4
HUMAN SERVICES-INSTITUTNS	5,877	17.68%	28
INDIAN AFFAIRS	5	0.02%	0
INVESTMENT BOARD	14	0.04%	0
IRON RANGE RESOURCES	87	0.26%	0
JOBS & TRAINING	1,954	5.88%	9
LABOR & INDUSTRY	305	0.92%	1
LEGISLATIVE AUDIT	0	0.00%	0
MILITARY AFFAIRS	349	1.05%	2
NATURAL RESOURCES	2,512	7.56%	12
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	2	0.01%	0
ELECTRICITY	15	0.05%	0
ARCHITECTS & ENG	5	0.02%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	103	0.31%	0
POLLUTION CONTROL	567	1.71%	3
PUB EMP RET ASSN	62	0.19%	0
PUBLIC SAFETY	1,664	5.01%	8
PUBLIC SERVICE	123	0.37%	1
PUBLIC UTIL COMM	27	0.08%	0
RACING COMMISSION	10	0.03%	0
REVENUE	1,102	3.32%	5
SECRETARY OF STATE	50	0.15%	0
STATE RETIREMENT	33	0.10%	0
STATE UNIV SYSTEM	4,080	12.28%	20
TEACHERS RETIREMENT	43	0.13%	0
TRADE & ECON DEV	229	0.69%	1
TRANSPORTATION	5,151	15.50%	25
TRANSPORTATION REG BD	5	0.02%	0
TREASURER	8	0.02%	0
VETERANS AFFAIRS	522	1.57%	2
WASTE MGMT BD	0	0.00%	0
WORKERS COMP CT OF APPEALS	3	0.01%	0
ZOO	206	0.62%	1
OTHER	79	0.24%	5
TOTAL	33,234	100.00%	159

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNIT F.Y. 1989  
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT

SCHEDULE 27.5  
ACTUAL 1989

STATE OF MINNESOTA  
MEDIATION SERVICES  
SECOND ALLOCATION  
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
BLDG CODE & CONST CRD	0	0
BUILDING FUND	0	0
PLANT MGMT	1	1
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
CLRNG ACCT-AUCT PROC	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	1	1
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 MANAGEMENT	0	0
VOLUNTEER SERVICES	0	0
OTHER	0	0
AGRICULTURE	2	2
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	0	0
AUDITOR	0	0
COMMERCE	1	1
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	10	10
CORRECTIONS	9	9
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	2	2
EDUCATION-FARIBAULT SCHOOLS	1	1
EDUCATION-VO-TECH	0	0
HEALTH	4	4
HEALTH LIC BBS		
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

SCHEDULE 27.5  
ACTUAL 1989

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	1	1
HUMAN RIGHTS	0	0
HUMAN SERVICES-CENT OFF	4	4
HUMAN SERVICES-INSTITUTNS	28	28
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	0	0
JOB & TRAINING	9	9
LABOR & INDUSTRY	1	1
LEGISLATIVE AUDIT	0	0
MILITARY AFFAIRS	2	2
NATURAL RESOURCES	12	12
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	3	3
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	8	8
PUBLIC SERVICE	1	1
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	5	5
SECRETARY OF STATE	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	20	20
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	1	1
TRANSPORTATION	25	25
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	2	2
WASTE MGMT BD	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	1	1
OTHER	5	5
TOTAL	159	159



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 1989

STATE OF MINNESOTA  
LEGISLATIVE AUDITOR  
SECOND ALLOCATION  
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1989

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	9
INFORMATION MANAGEMENT	91
OPERATIONS MANAGEMENT	50
MATERIALS MANAGEMENT	14
FINANCE	
BUDGET	44
ACCOUNTING	100
OTHER	101
EMPLOYEE RELATIONS	78
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	38,962
TREASURER	90
ATTORNEY GENERAL	2,288
ISB CREDIT	(1,168)
TOTAL ALLOCATED ADDITIONS	40,667
TOTAL TO BE ALLOCATED	40,667

SCHEDULE 28.3  
ACTUAL 1989

STATE OF MINNESOTA  
LEGISLATIVE AUDITOR  
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
ALLOCATED ADDITIONS	40,667	27,781	10,159	2,727
COST BY FUNCTION	40,667	27,781	10,159	2,727
ALLOCABLE COSTS DISALLOWED	40,667 0	27,781	10,159	2,727
NET ALLOCATION	40,667	27,781	10,159	2,727

SCHEDULE 28.4  
ACTUAL 1989

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	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
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
CLRMG ACCT-AUCT PROC	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 MANAGEMENT	0.0	0.00%	0
VOLUNTEER SERVICES	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	329.5	0.63%	174
ANIMAL HEALTH BD	170.5	0.32%	90
ARTS BOARD	38.0	0.07%	20
ATTORNEY GENERAL	578.0	1.10%	306
AUDITOR	400.5	0.76%	212
COMMERCE	43.5	0.08%	23
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	6,190.5	11.80%	3,277
CORRECTIONS	1,587.5	3.03%	840
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	2,238.2	4.27%	1,185
EDUCATION-FARIBAULT SCHOOLS	65.0	0.12%	34
EDUCATION-VO-TECH	843.0	1.61%	446
HEALTH	249.5	0.48%	132
HEALTH LIC BBS			
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 28.4  
ACTUAL 1989

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	319.0	0.61%	169
HIGHER ED COORD BD	225.2	0.43%	119
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	11.0	0.02%	6
HUMAN SERVICES-CENT OFF	2,826.0	5.39%	1,496
HUMAN SERVICES-INSTITUTNS	2,833.0	5.40%	1,500
INDIAN AFFAIRS	271.5	0.52%	144
INVESTMENT BOARD	3,296.5	6.28%	1,745
IRON RANGE RESOURCES	777.0	1.48%	411
JOB & TRAINING	2,201.8	4.20%	1,166
LABOR & INDUSTRY	484.0	0.92%	256
MILITARY AFFAIRS	39.5	0.08%	21
NATURAL RESOURCES	757.8	1.44%	401
NON-HEALTH LIC BDS			
BOYING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	283.5	0.54%	150
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	75.5	0.14%	40
POLLUTION CONTROL	0.0	0.00%	0
PUB EMP RET ASSN	892.0	1.70%	472
PUBLIC SAFETY	1,017.0	1.94%	538
PUBLIC SERVICE	1.5	0.00%	1
PUBLIC UTIL COMM	2.5	0.00%	1
RACING COMMISSION	442.5	0.84%	234
REVENUE	2,978.0	5.68%	1,577
SECRETARY OF STATE	608.7	1.16%	322
STATE RETIREMENT	1,221.5	2.33%	647
STATE UNIV SYSTEM	1,981.0	3.78%	1,049
TEACHERS RETIREMENT	917.5	1.75%	486
TRADE & ECON DEV	1,004.9	1.92%	532
TRANSPORTATION	2,439.8	4.65%	1,292
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	1,175.5	2.24%	622
VETERANS AFFAIRS	1,284.5	2.45%	680
WASTE MGMT BD	932.5	1.78%	494
WRKRS COMP CT OF APPEALS	0.0	0.00%	0
ZOO	7.0	0.01%	4
OTHER	8,431.0	16.07%	4,467
TOTAL	52,472.4	100.00%	27,781

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1989  
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-PROGRAM AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	0	0.00%	0
BUILDING FUND	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
CLRMG ACCT-AUCT PROC	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	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
VOLUNTEER SERVICES	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
COMMERCE	0	0.00%	0
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	300	1.10%	112
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VS-TECH	0	0.00%	0
HEALTH	0	0.00%	0
HEALTH LIC BBS			
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 PRGV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

SCHEDULE 28.5  
ACTUAL 1989

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	1,165	4.29%	436
HUMAN RIGHTS	0	0.00%	0
HUMAN SERVICES-CENT OFF	520	1.91%	194
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	0	0.00%	0
MILITARY AFFAIRS	0	0.00%	0
NATURAL RESOURCES	0	0.00%	0
NON-HEALTH LIC BDS	0	0.00%	0
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	25,185	92.69%	9,417
TOTAL	27,170	100.00%	10,159

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1989  
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 28.6  
ACTUAL 1989

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	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
ELECT EQUIP RMTL	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
CLRMG ACCT-AUCT PROC	0.0	0.00%	0
COMPUTER 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 MANAGEMENT	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
COMMERCE	0.0	0.00%	0
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	934.0	16.65%	454
CORRECTIONS	0.0	0.00%	0
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	631.3	11.25%	307
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	69.0	1.23%	34
HEALTH	249.5	4.45%	121
HEALTH LIC BDB			
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 28.6  
ACTUAL 1989

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	121.3	2.16%	59
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENT OFF	614.5	10.96%	299
HUMAN SERVICES-INSTITUTMS	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	657.7	11.73%	320
LABOR & INDUSTRY	0.0	0.00%	0
MILITARY AFFAIRS	159.5	2.84%	78
NATURAL RESOURCES	357.7	6.38%	174
NON-HEALTH LIC BOS			
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	179.5	3.20%	87
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	1,085.5	19.35%	528
TEACHERS RETIREMENT	0.0	0.00%	0
TRADE & ECON DEV	163.6	2.92%	80
TRANSPORTATION	300.6	5.36%	146
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	85.5	1.52%	40
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	5,609.2	100.00%	2,727

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1989  
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 28.7  
ACTUAL 1989

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATON

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
ADMINISTRATION				
BLDG CODE & CONST CRD	0	0	0	0
BUILDING FUND	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
CLRMG ACCT-AUCT PROC	0	0	0	0
COMMUTER VANS	0	0	0	0
COMPUTER SERVICES	0	0	0	0
ADDRESSING & INSERT	0	0	0	0
MATERIALS TRANSFER	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
VOLUNTEER SERVICES	0	0	0	0
OTHER	0	0	0	0
AGRICULTURE	174	174	0	0
ANIMAL HEALTH BD	90	90	0	0
ARTS BOARD	20	20	0	0
ATTORNEY GENERAL	306	306	0	0
AUDITOR	212	212	0	0
COMMERCE	23	23	0	0
COMMUNICATION IMPAIRED BD	0	0	0	0
COMMUNITY COLLEGE BD	3,731	3,277	0	454
CORRECTIONS	840	840	0	0
DISABILITY COUNCIL	0	0	0	0
EDUCATION-CENTRAL OFFICE	1,604	1,185	112	307
EDUCATION-FARIBAULT SCHOOLS	34	34	0	0
EDUCATION-VB-TECH	480	446	0	34
HEALTH	253	132	0	121
HEALTH LIC BBS				
MEDICAL EXAMINERS	0	0	0	0
NURSING	0	0	0	0
PHARMACY	0	0	0	0
DENTISTRY	0	0	0	0
CHIROPRACTORS	0	0	0	0
PSYCHOLOGY	0	0	0	0
OPTOMETRY	0	0	0	0
NURSING HOME ADM	0	0	0	0
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	0	0	0	0

SCHEDULE 28.7  
ACTUAL 1989

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATON

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
HEARING EXAMINER	169	169	0	0
HIGHER ED COORD BD	178	119	0	59
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	436	0	436	0
HUMAN RIGHTS	6	6	0	0
HUMAN SERVICES-CENT OFF	1,989	1,496	194	299
HUMAN SERVICES-INSTITUTMS	1,500	1,500	0	0
INDIAN AFFAIRS	144	144	0	0
INVESTMENT BOARD	1,745	1,745	0	0
IRON RANGE RESOURCES	411	411	0	0
JOBS & TRAINING	1,486	1,166	0	320
LABOR & INDUSTRY	256	256	0	0
MILITARY AFFAIRS	99	21	0	78
NATURAL RESOURCES	575	401	0	174
NON-HEALTH LIC BDS				
BOXING	0	0	0	0
BARBERS	0	0	0	0
ELECTRICITY	150	150	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	40	40	0	0
POLLUTION CONTROL	0	0	0	0
PUB EMP RET ASSN	472	472	0	0
PUBLIC SAFETY	625	538	0	87
PUBLIC SERVICE	1	1	0	0
PUBLIC UTIL COMM	1	1	0	0
RACING COMMISSION	234	234	0	0
REVENUE	1,577	1,577	0	0
SECRETARY OF STATE	322	322	0	0
STATE RETIREMENT	647	647	0	0
STATE UNIV SYSTEM	1,577	1,049	0	528
TEACHERS RETIREMENT	486	486	0	0
TRADE & ECON DEV	612	532	0	80
TRANSPORTATION	1,438	1,292	0	146
TRANSPORTATION REG BD	0	0	0	0
TREASURER	622	622	0	0
VETERANS AFFAIRS	720	680	0	40
WASTE MGMT BD	494	494	0	0
WRKRS COMP CT OF APPEALS	0	0	0	0
ZOO	4	4	0	0
OTHER	13,884	4,467	9,417	0
TOTAL	40,667	27,781	10,159	2,727

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 1989

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL FISCAL YEAR 1989

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	9
INFORMATION MANAGEMENT	64
OPERATIONS MANAGEMENT	10
MATERIALS MANAGEMENT	5

FINANCE

BUDGET	50
ACCOUNTING	160
OTHER	39

EMPLOYEE RELATIONS

14

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

622

TREASURER

133

ATTORNEY GENERAL

11,565

STATE AUDITOR-SINGLE AUDIT

0

ISB CREDIT

0

TOTAL ALLOCATED ADDITIONS

12,671

TOTAL TO BE ALLOCATED

12,671

SCHEDULE 29.3  
ACTUAL 1989

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	TREASURY	GEN GOV'T
ALLOCATED ADDITIONS	12,671	5,133	7,538
COST BY FUNCTION	12,671	5,133	7,538
ALLOCABLE COSTS DISALLOWED	12,671 (7,538)	5,133	7,538 (7,538)
NET ALLOCATION	5,133	5,133	0

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	2,071	0.04%	2
BUILDING FUND	5,411	0.10%	5
PLANT MGMT	11,627	0.21%	11
STATE REGISTER & DOCUMENTS	5,243	0.10%	5
MICROGRAPHICS	1,664	0.03%	2
ELECT EQUIP RNTL	1,338	0.02%	1
TELECOMMUNICATIONS	20,066	0.37%	19
MOTOR POOL	23,442	0.43%	22
STATE PRINTER	16,697	0.30%	16
CENTRAL STORES	20,982	0.38%	20
FEDERAL SURPLUS	2,583	0.05%	2
RESOURCE RECOVERY	71	0.00%	0
CLRMG ACCT-AUCT PROC	191	0.00%	0
COMMUTER VANS	571	0.01%	1
COMPUTER SERVICES	13,629	0.25%	13
ADDRESSING & INSERT	1,011	0.02%	1
MATERIALS TRANSFER	311	0.01%	0
CENTRAL MNTNCE REV	254	0.00%	0
CAPITOL PARKING	2,472	0.05%	2
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	40	0.00%	0
MGMT ANALYSIS-SP FD	434	0.01%	0
IISAC	11	0.00%	0
911 EMERGENCY	4,792	0.09%	4
RISK MANAGEMENT	924	0.02%	1
VOLUNTEER SERVICES	245	0.00%	0
OTHER	1,215	0.02%	1
AGRICULTURE	49,333	0.90%	46
ANIMAL HEALTH BD	2,443	0.04%	2
ARTS BOARD	3,325	0.06%	3
ATTORNEY GENERAL	21,538	0.39%	20
AUDITOR	4,685	0.09%	4
COMMERCE	34,545	0.63%	32
COMMUNICATION IMPAIRED BD	769	0.01%	1
COMMUNITY COLLEGE BD	132,518	2.41%	124
CORRECTIONS	124,707	2.27%	117
DISABILITY COUNCIL	1,647	0.03%	2
EDUCATION-CENTRAL OFFICE	126,837	2.31%	119
EDUCATION-FARIBAULT SCHOOLS	6,183	0.11%	6
EDUCATION-VO-TECH	23,231	0.42%	22
HEALTH	79,085	1.44%	74
HEALTH LIC BBS			
MEDICAL EXAMINERS	3,918	0.07%	4
NURSING	4,224	0.08%	4
PHARMACY	1,691	0.03%	2
DENTISTRY	2,475	0.05%	2
CHIROPRACTORS	1,304	0.02%	1
PSYCHOLOGY	1,120	0.02%	1
OPTOMETRY	530	0.01%	0
NURSING HOME ADM	941	0.02%	1
SOCIAL WRK & MNTL HLTH	1,054	0.02%	1
SOCIAL WRK LIC BD	588	0.01%	1
MARR & FAMILY THERAPY BD	383	0.01%	0
UNLIC MNTL HLTH PROV BD	553	0.01%	1
PODIATRY	284	0.01%	0
VETERINARY MEDICINE	626	0.01%	1

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,180	0.11%	6
HIGHER ED COORD BD	82,607	1.51%	77
HIGHER ED FAC AUTH	33	0.00%	0
HOUSING FINANCE	12,250	0.22%	11
HUMAN RIGHTS	2,459	0.04%	2
HUMAN SERVICES-CENT OFF	316,431	5.77%	296
HUMAN SERVICES-INSTITUTMS	95,676	1.74%	89
INDIAN AFFAIRS	957	0.02%	1
INVESTMENT BOARD	2,369	0.04%	2
IRON RANGE RESOURCES	17,600	0.32%	16
JOBS & TRAINING	257,764	4.70%	241
LABOR & INDUSTRY	48,565	0.89%	45
MILITARY AFFAIRS	30,564	0.56%	29
NATURAL RESOURCES	307,536	5.60%	288
NON-HEALTH LIC BDS			
BOXING	382	0.01%	0
BARBERS	1,183	0.02%	1
ELECTRICITY	4,201	0.08%	4
ARCHITECTS & ENG	2,638	0.05%	2
ABSTRACTORS	112	0.00%	0
ACCOUNTANCY	2,020	0.04%	2
PEACE OFFICERS	2,278	0.04%	2
PLANNING	9,793	0.18%	9
POLLUTION CONTROL	36,094	0.66%	34
PUB EMP RET ASSN	220,113	4.01%	206
PUBLIC SAFETY	466,747	8.51%	437
PUBLIC SERVICE	10,741	0.20%	10
PUBLIC UTIL COMM	2,475	0.05%	2
RACING COMMISSION	2,881	0.05%	3
REVENUE	1,892,615	34.49%	1,770
SECRETARY OF STATE	13,935	0.25%	13
STATE RETIREMENT	162,353	2.96%	152
STATE UNIV SYSTEM	148,957	2.71%	139
TEACHERS RETIREMENT	137,084	2.50%	128
TRADE & ECON DEV	35,577	0.65%	33
TRANSPORTATION	222,685	4.06%	208
TRANSPORTATION REG BD	360	0.01%	0
VETERANS AFFAIRS	29,423	0.54%	28
WASTE MGMT BD	2,301	0.04%	2
WRKRS COMP CT OF APPEALS	541	0.01%	1
ZOO	23,739	0.43%	22
OTHER	107,300	1.96%	103
TOTAL	5,487,351	100.00%	5,133

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1989 PLUS SUBSYSTEM WARRANTS  
SOURCE: COMPUTER REPORT AND WARRANT LOG



STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
BLDG CODE & CONST CRD	2	2
BUILDING FUND	5	5
PLANT MGMT	11	11
STATE REGISTER & DOCUMENTS	5	5
MICROGRAPHICS	2	2
ELECT EQUIP RNTL	1	1
TELECOMMUNICATIONS	19	19
MOTOR POOL	22	22
STATE PRINTER	16	16
CENTRAL STORES	20	20
FEDERAL SURPLUS	2	2
RESOURCE RECOVERY	0	0
CLRMG ACCT-AUCT PROC	0	0
COMPUTER VANS	1	1
COMPUTER SERVICES	13	13
ADDRESSING & INSERT	1	1
MATERIALS TRANSFER	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	2	2
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	4	4
RISK MANAGEMENT	1	1
VOLUNTEER SERVICES	0	0
OTHER	1	1
AGRICULTURE	46	46
ANIMAL HEALTH BD	2	2
ARTS BOARD	3	3
ATTORNEY GENERAL	20	20
AUDITOR	4	4
COMMERCE	32	32
COMMUNICATION IMPAIRED BD	1	1
COMMUNITY COLLEGE BD	124	124
CORRECTIONS	117	117
DISABILITY COUNCIL	2	2
EDUCATION-CENTRAL OFFICE	119	119
EDUCATION-FARIBAULT SCHOOLS	6	6
EDUCATION-VO-TECH	22	22
HEALTH	74	74
HEALTH LIC BBS		
MEDICAL EXAMINERS	4	4
NURSING	4	4
PHARMACY	2	2
DENTISTRY	2	2
CHIROPRACTORS	1	1
PSYCHOLOGY	1	1
OPTOMETRY	0	0
NURSING HOME ADM	1	1
SOCIAL WRK & MNTL HLTH	1	1
SOCIAL WRK LIC BD	1	1
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	1	1
PODIATRY	0	0
VETERINARY MEDICINE	1	1

SCHEDULE 29.5  
ACTUAL 1989

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
HEARING EXAMINER	6	6
HIGHER ED COORD BD	77	77
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	11	11
HUMAN RIGHTS	2	2
HUMAN SERVICES-CENT OFF	296	296
HUMAN SERVICES-INSTITUTNS	89	89
INDIAN AFFAIRS	1	1
INVESTMENT BOARD	2	2
IRON RANGE RESOURCES	16	16
JOBS & TRAINING	241	241
LABOR & INDUSTRY	45	45
MILITARY AFFAIRS	29	29
NATURAL RESOURCES	288	288
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	1	1
ELECTRICITY	4	4
ARCHITECTS & ENG	2	2
ABSTRACTORS	0	0
ACCOUNTANCY	2	2
PEACE OFFICERS	2	2
PLANNING	9	9
POLLUTION CONTROL	34	34
PUB EMP RET ASSN	206	206
PUBLIC SAFETY	437	437
PUBLIC SERVICE	10	10
PUBLIC UTIL COMM	2	2
RACING COMMISSION	3	3
REVENUE	1,770	1,770
SECRETARY OF STATE	13	13
STATE RETIREMENT	152	152
STATE UNIV SYSTEM	139	139
TEACHERS RETIREMENT	128	128
TRADE & ECON DEV	33	33
TRANSPORTATION	208	208
TRANSPORTATION REG BD	0	0
VETERANS AFFAIRS	28	28
WASTE MGMT BD	2	2
WRKRS COMP CT OF APPEALS	1	1
ZOO	22	22
OTHER	103	103
TOTAL	5,133	5,133

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 1989

STATE OF MINNESOTA  
ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL FISCAL YEAR 1989

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	226
INFORMATION MANAGEMENT	625
OPERATIONS MANAGEMENT	376
MATERIALS MANAGEMENT	74
FINANCE	
BUDGET	554
ACCOUNTING	1,140
OTHER	639
EMPLOYEE RELATIONS	432
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	306
TREASURER	20
ATTORNEY GENERAL	5,563,139
STATE AUDITOR-SINGLE AUDIT	23
ISB CREDIT	(272)
TOTAL ALLOCATED ADDITIONS	5,567,282
TOTAL TO BE ALLOCATED	5,567,282

SCHEDULE 30.3  
ACTUAL 1989

STATE OF MINNESOTA  
ATTORNEY GENERAL-GENERAL SUPPORT  
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEGAL SERVICES	HEALTH BOARDS	OTHER
ALLOCATED ADDITIONS	5,567,282	3,748,131	311,286	1,507,865
COST BY FUNCTION	5,567,282	3,748,131	311,286	1,507,865
ALLOCABLE COSTS DISALLOWED	5,567,282 (1,819,151)	3,748,131	311,286 (311,286)	1,507,865 (1,507,865)
NET ALLOCATION	3,748,131	3,748,131	0	0

SCHEDULE 30.4  
ACTUAL 1989

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
OTHER	285,162.9	100.00%	3,748,131		3,748,131
TOTAL	285,162.9	100.00%	3,748,131		3,748,131

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO  
CENTRAL SERVICE AGENCIES F.Y. 1989

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 30.5  
ACTUAL 1989

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
OTHER	3,748,131	3,748,131
TOTAL	3,748,131	3,748,131