State of Minnesota
Department of Finance

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

April 17, 1991

Mr. Kenneth Gibbons, Director
Division of Cost Allocation
Department of Health and Human Services
1200 Main Tower Building, Room 1125
Dallas, Texas 75202

Dear Mr. Gibbons:

We are enclosing the Minnesota Statewide Cost Allocation Plan for use in fiscal year 1992 beginning July 1, 1991. The plan is submitted for your review in accordance with guidelines relative to Federal Management Circular 74-4.

The 1992 budget plan expenditures are based on the governor's recommendations to agencies. The roll-forward plan uses 1990 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 1990.

We would appreciate the negotiation and approval of the plan by July 1, 1991. 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,

John Gunyou
Commissioner of Finance

APR 30 1991

AN EQUAL OPPORTUNITY EMPLOYER

STATE OF MINNESOTA

CONSOLIATED STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible State Official

I hereby certify as the responsible official of the State of Minnesota that the information contained in this consolidated Statewide Cost Allocation Plan for the year ending June 30, 1992 is correct and was prepared in accordance with the policies and procedures contained in Federal Management Circular 74-4. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs charged as direct costs to federally supported programs been included in the indirect costs reflected in the plan.

Signature - John Gunyou

Commissioner of Finance
Title

STATE OF MINNESOTA

April 17, 1991

F.Y. 1992 BUDGET

STATE OF MINNESOTA
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STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	BUILDING CDE/CONST	BUILDING FUND	PLANT MGMT	STATE REG & DOC	MICRO GRAPHICS	ELECTRNC EQUIP RENTAL	STARS	TELECOMM	MOTOR POOL	STATE PRINTER
ADMN-ADMIN MGMT	61,585	61,156	267,301	46,870	28,471	8,596	8,166	74,825	104,379	138,758
ADMN-PROPERTY MGMT	657	0	12,162	329	329	329	0	0	329	2,629
ADMN-INTERTECH GROUP	1,543	55	2,263	1,265	129	59	0	0	311	584
ADMN-INFORM POL OFF	221	0	140	1,810	33	2	440	807	1,414	96
ADMN-OPERATIONS MGMT	749	0	2,284	5,368	248	24	284	158	263	887
ADMN-MATERIALS MGMT	1,391	100,921	14,217	2,825	1,742	5,994	560	1,537	15,636	2,984
FIN-FISC MGMT/ADM	0	0	0	0	0	0	0	0	0	0
FIN-BUDGET	1,285	3,042	5,850	2,400	904	798	257	6,464	8,801	5,684
FIN-ACCOUNTING	3,523	8,674	14,699	6,457	2,205	2,297	428	20,959	29,032	19,183
FIN-OTHER	928	1,015	6,452	1,246	663	429	161	2,590	3,601	4,490
EMPLOYEE RELATIONS	4,665	0	28,696	3,647	2,829	272	884	2,022	2,894	10,774
MEDIATION SVCS	26	0	171	21	16	0	6	7	19	75
LEGISLATIVE AUDIT	0	0	0	0	0	0	0	0	0	0
TREASURER	143	355	600	264	90	94	17	856	1,186	784
ATTY GENERAL	0	0	0	0	0	0	0	0	0	0
SINGLE AUDIT	0	81	0	0	0	0	0	0	0	0
IMB CREDIT	(91)	0	(58)	(743)	(14)	(1)	(181)	(331)	(580)	(39)
TOTAL PLAN ALLOCATN	76,625	175,299	354,777	71,759	37,645	18,893	11,022	109,894	167,285	186,883
ROLL FORWARD	5,688	46,458	(23,406)	(4,820)	(1,685)	(5,772)	9,886	(30,511)	(27,604)	(17,195)
PROPOSED COST	82,313	221,757	331,371	66,939	35,960	13,121	20,908	79,383	139,681	169,694

EXHIBIT A-2
BUDGET 1992

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	CENTRAL STORES	MTLS SVCS DIST	COMMUTER VANS	COMPUTER SVCS	ADDRESS & INSERT	MATERIALS TRANSFER	CAPITOL PARKING	MGMT ANAL SPEC FUND	IISAC	911 EMERGNCY
ADMN-ADMIN MGMT	99,611	22,601	3,922	393,339	13,064	17,285	11,186	17,171	1,088	19,478
ADMN-PROPERTY MGMT	329	0	0	1,643	329	0	0	329	0	0
ADMN-INTERTECH GROUP	133	249	17	26,223	0	12	86	207	316	246
ADMN-INFORM POL OFF	21	1	9	143	0	0	5	0	0	5
ADMN-OPERATIONS MGMT	288	303	10	4,511	97	170	110	159	0	37
ADMN-MATERIALS MGMT	5,731	175	346	49,256	319	37	1,483	309	10	0
FIN-FISC MGMT/ADM	0	0	0	0	0	0	0	0	0	0
FIN-BUDGET	8,464	2,373	431	11,776	482	150	1,183	495	378	2,147
FIN-ACCOUNTING	28,331	3,143	1,029	20,459	1,206	57	3,168	794	387	5,580
FIN-OTHER	3,573	694	190	8,645	573	342	628	342	43	687
EMPLOYEE RELATIONS	2,538	1,749	130	42,645	1,228	2,174	290	1,897	0	482
MEDIATION SVCS	12	9	0	252	18	12	0	12	0	3
LEGISLATIVE AUDIT	0	0	0	0	0	0	0	0	0	0
TREASURER	1,157	128	42	836	50	2	129	32	16	228
ATTY GENERAL	0	0	0	0	0	0	0	0	0	0
SINGLE AUDIT	0	0	0	0	0	0	0	0	0	0
IMB CREDIT	(9)	0	(4)	(59)	0	0	(2)	0	0	(2)
TOTAL PLAN ALLOCATN	150,179	31,425	6,122	559,869	17,366	20,241	18,286	21,747	2,238	28,891
ROLL FORWARD	(10,930)	(4,221)	(97)	(19,061)	100	(5,042)	(12,934)	(1,918)	1,275	(257,667)
PROPOSED COST	139,249	27,204	6,025	540,808	17,466	15,199	5,332	19,829	3,513	(228,776)

EXHIBIT A-3
BUDGET 1992

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	RISK MGMT	VOLUNTR SVCS	OTHER	AGRICULT	ANIMAL HEALTH	ARTS BOARD	AUDITOR	COMMERCE	COMMUNIC IMP BD	COMM COLL BD
ADMN-ADMIN MGMT	4,650	2,454	16,836	0	0	0	0	0	0	0
ADMN-PROPERTY MGMT	0	0	0	6,903	0	0	329	657	0	6,574
ADMN-INTERTECH GROUP	0	8	26	22,465	1,854	853	3,390	22,343	8,670	73,629
ADMN-INFORM POL OFF	21	0	33	1,664	474	22	26	322	42	1,107
ADMN-OPERATIONS MGMT	12	206	37	16,534	1,262	217	2,822	11,098	354	38,886
ADMN-MATERIALS MGMT	1,129	102	6,044	64,703	3,041	14,645	2,137	8,516	1,357	162,641
FIN-FISC MGMT/ADM	0	0	0	0	0	0	0	0	0	0
FIN-BUDGET	480	371	2,166	37,784	3,386	6,500	3,331	14,758	550	65,656
FIN-ACCOUNTING	1,198	365	1,964	61,121	5,725	4,523	6,911	37,660	982	181,352
FIN-OTHER	178	59	291	18,351	2,170	869	3,580	9,677	132	70,785
EMPLOYEE RELATIONS	163	181	378	76,713	6,552	2,778	19,169	40,950	181	437,796
MEDIATION SVCS	1	1	0	486	40	14	96	232	1	2,504
LEGISLATIVE AUDIT	0	0	0	44,101	5,103	0	839	54,695	0	299,484
TREASURER	49	15	80	3,274	233	185	282	1,539	40	7,408
ATTY GENERAL	0	0	0	0	0	0	0	0	0	0
SINGLE AUDIT	0	0	83	37	6	21	0	0	0	181
IMB CREDIT	(9)	0	(14)	(683)	(195)	(9)	(11)	(132)	(17)	(455)
TOTAL PLAN ALLOCATN	7,872	3,762	27,924	353,453	29,651	30,618	42,901	202,315	12,292	1,347,548
ROLL FORWARD	(629)	(203)	(56,906)	(92,062)	7,433	(21,554)	(11,570)	(21,748)	11,116	(134,734)
PROPOSED COST	7,243	3,559	(28,982)	261,391	37,084	9,064	31,331	180,567	23,408	1,212,814

EXHIBIT A-4
BUDGET 1992

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	CORRCTNS	DISABLTY COUNCIL	EDUC CENT OFF	EDUC FBLT SCHL	EDUC VO-TECH	GAMING ADM-UNIT	GAMBLING CONTROL	GREATER MN CORP	HEALTH	MEDICAL EXAMNR BD
ADMN-ADMIN MGMT	0	0	0	0	0	0	0	0	0	0
ADMN-PROPERTY MGMT	12,491	329	2,958	1,643	986	2,301	329	0	3,945	657
ADMN-INTERTECH GROUP	50,346	716	26,363	2,941	8,110	22	1,212	2,645	35,427	654
ADMN-INFORM POL OFF	7,072	19	5,302	38	3,211	24	15	32	10,863	11,492
ADMN-OPERATIONS MGMT	31,035	700	32,589	2,687	6,593	40	1,169	12	14,054	1,441
ADMN-MATERIALS MGMT	132,984	866	46,800	58,585	18,043	471	815	5,194	97,980	1,573
FIN-FISC MGMT/ADM	0	0	0	0	0	0	0	0	0	0
FIN-BUDGET	148,740	1,576	107,865	11,308	36,030	220	976	2,670	112,885	2,131
FIN-ACCOUNTING	172,735	2,225	123,466	9,182	30,684	301	1,534	4,166	110,001	5,066
FIN-OTHER	74,998	460	29,049	1,783	6,368	63	395	460	33,282	1,151
EMPLOYEE RELATIONS	367,343	1,794	73,503	34,344	20,424	393	2,098	0	154,016	3,789
MEDIATION SVCS	2,274	12	410	223	109	2	9	0	949	24
LEGISLATIVE AUDIT	209,567	7,408	126,663	0	35,530	60	17,054	34,883	31,355	11,024
TREASURER	7,055	91	6,381	375	1,253	12	63	170	4,493	207
ATTY GENERAL	0	0	0	0	0	0	0	0	0	0
SINGLE AUDIT	71	0	6,669	0	675	0	0	0	2,022	0
IMB CREDIT	(2,304)	(8)	(2,177)	(16)	(1,319)	(10)	(6)	(13)	(4,461)	(4,719)
TOTAL PLAN ALLOCATN	1,213,807	16,188	585,841	123,093	166,697	3,899	25,663	50,219	606,811	34,490
ROLL FORWARD	(86,022)	136	(14,651)	(871)	(48,261)	14,414	23,307	45,524	(67,911)	5,613
PROPOSED COST	1,127,785	16,324	571,190	122,222	118,436	18,313	48,970	95,743	538,900	40,103

EXHIBIT A-5
BUDGET 1992

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHROPRCTR BOARD	PSYCHOLGY BOARD	OPTOMETRY BOARD	NURSING HOME BD	SOC WRK & MNTL HLTH	SOC WRK LIC BD	MARR/FAM THERAPY
ADMN-ADMIN MGMT	0	0	0	0	0	0	0	0	0	0
ADMN-PROPERTY MGMT	329	329	329	329	329	329	329	329	329	329
ADMN-INTERTECH GROUP	1,080	253	351	156	85	66	90	0	0	0
ADMN-INFORM POL OFF	970	739	712	651	0	0	5	6	15	12
ADMN-OPERATIONS MGMT	2,299	98	305	57	49	37	28	101	15	11
ADMN-MATERIALS MGMT	545	70	858	926	157	109	52	375	365	154
FIN-FISC MGMT/ADM	0	0	0	0	0	0	0	0	0	0
FIN-BUDGET	2,296	1,194	1,267	1,011	699	457	688	1000	582	454
FIN-ACCOUNTING	5,635	2,291	3,002	2,113	1,497	658	1,000	2537	1093	651
FIN-OTHER	1,162	395	444	333	260	103	156	408	158	91
EMPLOYEE RELATIONS	3,865	1,252	913	725	622	329	362	1283	188	150
MEDIATION SVCS	0	6	7	5	3	2	1	8	0	0
LEGISLATIVE AUDIT	0	0	13,490	10,117	0	0	0	0	0	0
TREASURER	230	94	122	86	62	27	40	104	44	26
ATTY GENERAL	0	0	0	0	0	0	0	0	0	0
SINGLE AUDIT	0	0	0	0	0	0	0	0	0	0
IMB CREDIT	(398)	(304)	(293)	(267)	0	0	(2)	-2	-6	-5
TOTAL PLAN ALLOCATN	18,013	6,417	21,507	16,242	3,763	2,117	2,749	6,149	2,783	1,873
ROLL FORWARD	(5,913)	(3,753)	6,278	6,585	(2,557)	(1,129)	(1,649)	3734	1482	(477)
PROPOSED COST	12,100	2,664	27,785	22,827	1,206	988	1,100	9,883	4,265	1,396

EXHIBIT A-6
BUDGET 1992

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	UNLIC MNTL HLTH PROV	PODIATRY BOARD	VET MED BOARD	HEARING EXAMINER	HIGHER ED COORD BD	HIGHER ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS	HUMAN SVC CENT OFF	HUMAN SVCS INST
ADMN-ADMIN MGMT	0	0	0	0	0	0	0	0	0	0
ADMN-PROPERTY MGMT	0	0	329	986	329	0	2,629	657	12,819	16,764
ADMN-INTERTECH GROUP	504	5	51	3,965	4,154	0	16,481	8,938	65,785	53,116
ADMN-INFORM POL OFF	0	0	164	22	1,025	0	7,932	14	493,577	295
ADMN-OPERATIONS MGMT	15	0	18	1,065	7,024	43	5,478	2,345	80,645	79,637
ADMN-MATERIALS MGMT	306	1	105	10,091	8,261	3	8,575	3,280	94,902	80,385
FIN-FISC MGMT/ADM	0	0	0	0	0	0	0	0	0	0
FIN-BUDGET	664	376	644	3,186	11,678	147	11,695	4,032	107,281	84,276
FIN-ACCOUNTING	914	381	847	7,795	18,277	50	16,498	2,895	171,581	127,039
FIN-OTHER	122	73	137	2,682	6,640	72	5,932	2,091	53,370	209,850
EMPLOYEE RELATIONS	181	0	226	13,287	12,747	544	23,706	12,221	185,502	1,016,961
MEDIATION SVCS	0	0	2	36	46	2	141	71	1,176	6,678
LEGISLATIVE AUDIT	0	0	0	0	22,680	0	0	19,849	155,396	93,699
TREASURER	37	15	34	318	3,989	2	674	118	17,394	5,189
ATTY GENERAL	0	0	0	0	0	0	0	0	0	0
SINGLE AUDIT	0	0	0	0	73	0	2,237	12	41,282	4
IMB CREDIT	0	0	(67)	(9)	(421)	0	(3,257)	(6)	(202,695)	(122)
TOTAL PLAN ALLOCATN	2,743	851	2,490	43,414	96,502	863	98,721	56,517	1,278,015	1,772,871
ROLL FORWARD	544	(1,097)	(2,172)	(8,408)	(30,488)	(134)	7,518	8,930	36,412	(347,226)
PROPOSED COST	3,287	(246)	318	35,006	66,014	729	106,239	65,447	1,314,427	1,425,645

EXHIBIT A-7
BUDGET 1992

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	INDIAN AFFAIRS	INVSTMNT BOARD	IRON RNGE RESOURCS	JOB & TRAINING	LABOR & INDUSTRY	MILITARY AFFAIRS	NATURAL RESOURCES	BOXING BOARD	BARBERS BOARD	ELCTRCTY BOARD
ADMN-ADMIN MGMT	0	0	0	0	0	0	0	0	0	0
ADMN-PROPERTY MGMT	657	0	1,315	30,241	1,643	986	22,023	0	329	657
ADMN-INTERTECH GROUP	490	1,328	6,827	127,229	44,547	30,449	118,680	53	77	2,356
ADMN-INFORM POL OFF	7	0	73	27,368	852	182	26,821	0	19	1,649
ADMN-OPERATIONS MGMT	124	530	1,356	29,014	14,905	4,818	67,707	37	207	295
ADMN-MATERIALS MGMT	1,193	940	25,387	190,396	23,103	5,545	259,714	103	416	4,220
FIN-FISC MGMT/ADM	0	0	0	0	0	0	0	0	0	0
FIN-BUDGET	3,016	5,204	14,127	117,468	31,719	15,676	314,755	285	666	2,353
FIN-ACCOUNTING	1,687	2,805	22,146	340,158	59,477	29,336	402,865	523	1,381	5,834
FIN-OTHER	331	918	5,444	92,374	16,604	14,342	170,279	106	196	1,138
EMPLOYEE RELATIONS	1,087	4,499	23,724	364,711	61,508	61,578	456,700	272	0	3,775
MEDIATION SVCS	6	16	101	2,115	367	396	2,991	2	0	18
LEGISLATIVE AUDIT	0	129,773	1,341	117,511	61,738	20,315	100,999	0	0	0
TREASURER	69	114	904	13,994	2,430	1,198	18,965	21	57	238
ATTY GENERAL	0	0	0	0	0	0	0	0	0	0
SINGLE AUDIT	2	0	0	7,436	95	364	633	0	0	0
IMB CREDIT	(3)	0	(30)	(11,239)	(350)	(75)	(11,015)	0	(8)	(678)
TOTAL PLAN ALLOCATN	8,666	146,127	103,815	1,448,676	318,638	185,110	1,952,117	1,402	3,340	21,855
ROLL FORWARD	(1,657)	(20,247)	(30,085)	(212,313)	(39,990)	(30,489)	(47,754)	(629)	(381)	(7,049)
PROPOSED COST	7,009	125,880	73,730	1,236,363	278,648	154,621	1,904,363	773	2,459	14,806

EXHIBIT A-8
BUDGET 1992

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	ARCH-ENG BOARD	ABSTCTRS BOARD	ACCNTNCY BOARD	PEACE OFF BD	PARI-MUT RACING	PLANNING	POLLUTN CONTROL	PUB EMP RET ASSN	PUBLIC SAFETY	PUBLIC SERVICE
ADMN-ADMIN MGMT	0	0	0	0	0	0	0	0	0	0
ADMN-PROPERTY MGMT	0	0	0	0	0	1,972	5,917	986	36,486	2,958
ADMN-INTERTECH GROUP	175	0	113	548	929	5,156	31,600	2,503	96,696	7,417
ADMN-INFORM POL OFF	289	0	169	14	973	223	924	5	222,357	259
ADMN-OPERATIONS MGMT	89	24	329	364	193	5,188	10,375	17,395	143,319	3,357
ADMN-MATERIALS MGMT	327	204	528	1,885	2,740	11,660	64,161	3,860	150,067	21,633
FIN-FISC MGMT/ADM	0	0	0	0	0	0	0	0	0	0
FIN-BUDGET	1,201	318	1,082	1,479	3,685	14,691	64,016	2,918	234,531	8,756
FIN-ACCOUNTING	3,230	179	2,820	2,813	4,460	13,054	57,031	6,866	636,142	13,237
FIN-OTHER	506	19	417	538	720	4,164	23,085	2,426	121,614	4,865
EMPLOYEE RELATIONS	1,147	0	725	0	2,008	19,287	109,865	11,837	321,648	23,387
MEDIATION SVCS	7	0	3	0	9	111	692	69	1,952	129
LEGISLATIVE AUDIT	0	0	0	0	3,515	22,592	36,598	29,966	74,882	12
TREASURER	132	7	115	115	182	533	2,330	11,301	26,379	541
ATTY GENERAL	0	0	0	0	0	0	0	0	0	0
SINGLE AUDIT	0	0	0	1	0	161	465	0	476	13
IMB CREDIT	(119)	0	(59)	(6)	(400)	(911)	(379)	(2)	(91,314)	(106)
TOTAL PLAN ALLOCATN	6,984	751	6,732	7,751	19,014	98,701	406,730	90,130	1,375,235	86,458
ROLL FORWARD	(1,938)	(84)	(2,049)	(1,916)	1,234	(31,830)	(2,279)	17,151)	(199,882)	(39,644)
PROPOSED COST	5,046	667	4,683	5,835	20,248	66,871	404,501	72,979	1,775,353	46,814

EXHIBIT A-9
BUDGET 1992

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	PUBLIC UTIL COMM	REVENUE	SECRTRY OF STATE	STATE LOTTERY	STATE RETRMNT	STATE UNIV SYST	TEACHRS RETRMNT	TRADE & ECON DEV	TRANSPRTN
ADMN-ADMIN MGMT	0	0	0	0	0	0	0	0	0
ADMN-PROPERTY MGMT	329	5,588	1,972	3,945	0	11,176	0	5,259	13,477
ADMN-INTERTECH GROUP	1,171	64,707	14,893	2,171	813	160,868	2,346	21,020	144,905
ADMN-INFORM POL OFF	40	259,564	272	0	10,644	1,756	2,756	679	94,213
ADMN-OPERATIONS MGMT	967	78,661	7,148	2,315	4,189	71,113	8,605	29,040	89,317
ADMN-MATERIALS MGMT	1,307	46,551	4,306	45,471	1,041	538,415	1,362	83,709	447,289
FIN-FISC MGMT/ADM	0	0	0	0	0	0	0	0	0
FIN-BUDGET	1,994	62,549	8,749	1,702	3,102	72,036	1,340	45,489	161,131
FIN-ACCOUNTING	3,669	72,191	17,816	4,501	5,658	214,902	3,250	51,875	303,858
FIN-OTHER	1,355	38,245	3,866	1,472	1,631	119,714	1,633	14,166	182,025
EMPLOYEE RELATIONS	6,291	209,538	11,246	11,709	6,601	854,150	8,791	45,852	938,978
MEDIATION SVCS	32	1,297	54	187	36	4,806	50	268	5,804
LEGISLATIVE AUDIT	16,212	122,346	0	(1)	48,536	121,871	35,919	49,751	113,764
TREASURER	150	96,584	727	184	5,024	8,778	7,024	2,119	12,411
ATTY GENERAL	0	0	0	0	0	0	0	0	0
SINGLE AUDIT	0	0	0	0	0	171	0	992	12,215
IMB CREDIT	(17)	(106,594)	(112)	0	(4,371)	(721)	(1,132)	(279)	(38,590)
TOTAL PLAN ALLOCATN	33,500	951,227	70,937	73,656	82,904	2,179,035	71,944	349,940	2,480,637
ROLL FORWARD	(5,895)	(213,181)	5,818	67,418	(14,067)	128,947	(7,470)	31,861	(334,019)
PROPOSED COST	27,605	738,046	76,755	141,074	68,837	2,307,982	64,474	381,801	2,146,678

EXHIBIT A-10
BUDGET 1992

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	TRANSPRTN REG BD	VETERANS AFFAIRS	VETERANS HOME BD	WASTE MGMT BD	WRKRS COMP COURT	ZOO	OTHER	TOTAL
ADMN-ADMIN MGMT	0	0	0	0	0	0	0	1,422,792
ADMN-PROPERTY MGMT	0	329	657	329	1,315	1,315	19,716	268,876
ADMN-INTERTECH GROUP	275	1,417	3,547	3,456	269	8,130	106,037	1,463,650
ADMN-INFORM POL OFF	0	476	96	132	14	33	3,848	1,209,772
ADMN-OPERATIONS MGMT	368	1,045	6,544	788	412	2,202	26,821	987,129
ADMN-MATERIALS MGMT	115	1,872	9,141	3,788	1,282	6,359	105,353	3,108,662
FIN-FISC MGMT/ADM	0	0	0	0	0	0	0	0
FIN-BUDGET	457	4,398	22,585	3,024	527	24,222	103,621	2,211,246
FIN-ACCOUNTING	659	9,645	30,180	2,603	872	31,245	122,291	3,780,775
FIN-OTHER	314	1,921	17,312	897	511	8,533	27,255	1,456,808
EMPLOYEE RELATIONS	1,629	6,581	82,693	5,486	3,468	27,401	147,526	6,462,243
MEDIATION SVCS	6	33	594	52	7	266	162	38,868
LEGISLATIVE AUDIT	0	0	62,676	0	6,034	24,156	211,316	2,604,919
TREASURER	27	394	1,233	106	35	1,276	6,745	291,161
ATTY GENERAL	0	0	0	0	0	0	7,306,479	7,806,479
SINGLE AUDIT	0	0	102	0	0	3	398	76,981
IMB CREDIT	0	(195)	(40)	(54)	(6)	(14)	(1,576)	(496,311)
TOTAL PLAN ALLOCATN	3,850	27,916	237,320	20,607	14,740	135,127	8,685,992	32,693,550
ROLL FORWARD	(276)	(13,345)	(79,470)	19,918	3,527	289	2,539,012	299,879
PROPOSED COST	3,574	14,571	157,850	40,525	18,267	135,416	11,225,004	32,393,429

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 INTERTECH	5.5 ADMN INFORM POL	6.6 ADMN OPER MGMT	7.6 ADMN MTLS MGMT	8.5 FINANCE FIS MGT/ADM
STATE PRINTER	0	125,167	2,613	569	95	853	2,967	0
CENTRAL STORES	0	90,056	327	129	21	278	5,698	0
MTLS SVCS DIST	0	20,388	0	242	1	292	174	0
COMMUTER VAN	0	3,544	0	17	9	10	344	0
COMPUTER SERVICES	0	354,344	1,633	25,528	142	4,342	48,975	0
ADDRESS & INSERT	0	11,776	327	0	0	93	317	0
MATERIALS TRANSFER	0	15,560	0	12	0	164	37	0
CAPITOL PARKING	0	10,113	0	84	5	106	1,475	0
MGMT ANAL-SPEC FD	0	15,467	327	202	0	153	307	0
IISAC	0	985	0	308	0	0	10	0
911 EMERGENCY	0	17,610	0	239	5	36	0	0
RISK MGMT	0	4,203	0	0	21	12	1,123	0
VOLUNTEER SVCS	0	2,214	0	8	0	198	101	0
OTHER	0	15,127	0	25	33	36	6,010	0
AGRICULTURE	0	0	6,860	21,871	1,650	15,912	64,333	0
ANIMAL HEALTH BOARD	0	0	0	1,805	470	1,215	3,024	0
ARTS BOARD	0	0	0	830	22	209	14,561	0
AUDITOR	0	0	327	3,300	26	2,716	2,125	0
COMMERCE	0	0	653	21,755	319	10,681	8,468	0
COMMUN IMPAIRED BD	0	0	0	8,440	42	340	1,349	0
COMMUNITY COLLEGE BD	0	0	6,533	71,677	1,098	37,424	161,711	0
CORRECTIONS	0	0	12,413	49,012	7,014	29,868	132,224	0
DISABILITY COUNCIL	0	0	327	697	19	674	861	0
EDUCATION-CENT OFF	0	0	2,940	25,665	5,259	31,365	46,532	0
EDUCATN-FARIBLT SCHLS	0	0	1,633	2,863	38	2,586	58,250	0
EDUCATION-VO-TECH	0	0	980	7,396	3,185	6,345	17,940	0
GAMING-ADMN UNIT	0	0	2,287	21	24	39	468	0
GAMBLING CONTROL	0	0	327	1,180	15	1,125	811	0
GREATER MN CORP	0	0	0	2,575	32	12	5,164	0
HEALTH	0	0	3,920	34,491	10,774	13,526	97,420	0
HEALTH LIC BDS								
MEDICAL EXAMINERS	0	0	653	637	11,398	1,387	1,564	0
NURSING	0	0	327	1,052	962	2,213	542	0
PHARMACY	0	0	327	246	733	94	70	0
DENTISTRY	0	0	327	342	706	293	853	0
CHIROPRACTORS	0	0	327	152	646	55	321	0
PSYCHOLOGY	0	0	327	83	0	47	156	0
OPTOMETRY	0	0	327	64	0	36	108	0
NURSING HOME ADM	0	0	327	88	5	27	52	0
SOC WK & MNTL HLTH	0	0	327	0	6	97	373	0
SOC WK LICENSE BD	0	0	327	0	15	14	363	0
MARR & FAM THER BD	0	0	327	0	12	11	153	0
UNLIC MNTL HLTH PROV	0	0	0	491	0	14	304	0
PODIATRY	0	0	0	5	0	0	1	0
VETRNRY MEDICINE	0	0	327	50	163	17	104	0
HEARING EXAMINER	0	0	980	3,860	22	1,025	10,033	0
HIGHER ED COORD BD	0	0	327	4,044	1,017	6,760	8,214	0
HIGHER ED FAC AUTH	0	0	0	0	0	41	3	0

EXHIBIT B-1
BUDGET 1992

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 INTERTECH	5.5 ADMN INFORM POL	6.6 ADMN OPER MGMT	7.5 ADMN MTLS MGMT	8.5 FINANCE FIS MGT/ADM
EQUIPMENT USE CHG	(418,492)							
ADMN-ADMN MGMT	14,409	(2,372,409)						
ADMN-PROPERTY MGMT	21,180	60,001	(4,481,181)					
ADMN-INTERTECH GRP	71,467	53,190	980	(1,646,637)				
ADMN-INFORM POL OFF	9,408	29,506	327	551	(1,548,792)			
ADMN-OPERATIONS MGMT	8,031	157,110	2,287	554	216	(1,451,198)		
ADMN-MATERIALS MGMT	7,120	84,513	653	9,838	17,080	3,498	(3,465,702)	
FIN-FISC MGMT/ADM	49,411		653	26,941	70,155	14,356	3,156	(1,416,672)
FIN-BUDGET								330,740
FIN-ACCOUNTING								595,775
FIN-OTHER								315,101
EMPLOYEE RELATIONS	75,696	0	2,287	10,383	60,610	9,142	14,625	
MEDIATION SVCS	10,604	0	0	1,501	2,481	1,043	2,800	
LEGISLATIVE AUDIT	33,089	0	327	2,830	3,148	1,324	2,412	
TREASURER	16,313	0	327	1,996	26	288	1,396	
ATTY GENERAL	101,764	0	7,340	36,341	727	9,893	14,268	
SINGLE AUDIT								
IMB CREDIT								
ADMN-ADMIN MGMT		78,533	1,307	2,849	1,114	949	1,975	
ADMN-PROPERTY MGMT			980	1,414	184	836	5,089	
ADMN-INTERTECH GRP				24,777	797	553	2,282	
ADMN-INFORM POL OFF					432	361	2,503	
ADMN-OPERATIONS MGMT						830	4,881	
ADMN-MATERIALS MGMT							1,216	
FIN-FISC MGMT/ADM								175,056
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
TREASURER								
ATTY GENERAL								
SINGLE AUDIT								
ADMINISTRATION								
BLDG CODE & CONST	0	55,388	653	1,502	219	721	1,383	0
BUILDING FUND	0	54,931	0	54	0	0	100,344	0
PLANT MANAGEMENT	0	240,812	12,086	2,203	139	2,199	14,136	0
STATE REG-DOCUMNTS	0	42,279	327	1,231	1,795	5,166	2,809	0
MICROGRAPHICS	0	25,659	327	125	33	239	1,732	0
ELECT EQUIP RENT	0	7,769	327	57	2	23	5,960	0
STARS	0	7,357	0	0	436	273	557	0
TELECOMMUNICATIONS	0	67,643	0	0	800	152	1,528	0
MOTOR POOL	0	94,357	327	303	1,402	253	15,546	0

EXHIBIT B-2
BUDGET 1992

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	14.7 LEGIS AUDITOR	15.5 TREASURER	16.5 ATTORNEY GENERAL
EQUIPMENT USE CHG								
ADMN-ADMN MGMT								
ADMN-PROPERTY MGMT								
ADMN-INTERTECH GRP								
ADMN-INFORM POL OFF								
ADMN-OPERATIONS MGMT								
ADMN-MATERIALS MGMT								
FIN-FISC MGMT/ADM								
FIN-BUDGET	(2,642,740)							
FIN-ACCOUNTING		(4,100,775)						
FIN-OTHER			(2,087,101)					
EMPLOYEE RELATIONS	34,128	89,297	13,648	(93,037,626)				
MEDIATION SVCS	1,029	2,193	650	3,621	(1,662,922)			
LEGISLATIVE AUDIT	1,613	2,867	1,839	12,440		(3,917,890)		
TREASURER	1,794	4,366	717	2,172	9	42,441	(723,845)	
ATTY GENERAL	22,012	26,267	11,130	67,347	113	81	1,107	(22,049,891)
SINGLE AUDIT								
IMB CREDIT								
ADMN-ADMIN MGMT	3,937	3,307	1,426	7,991	33	124,064	139	21,700
ADMN-PROPERTY MGMT	2,793	2,488	1,202	6,140	43	0	105	0
ADMN-INTERTECH GRP	1,233	2,009	928	5,626	32	0	85	0
ADMN-INFORM POL OFF	1,347	1,516	604	2,748	21	0	64	0
ADMN-OPERATIONS MGMT	6,320	19,397	2,445	4,091	12	0	313	0
ADMN-MATERIALS MGMT	1,676	2,199	1,821	9,864	61	0	93	0
FIN-FISC MGMT/ADM	12,555	35,414	7,760	21,975	92	75,966	1,493	2,794
FIN-BUDGET								
FIN-ACCOUNTING						25,334		
FIN-OTHER						77,222		
EMPLOYEE RELATIONS				32,851	37	59,686	3,764	7,841
MEDIATION SVCS						41	92	1,645
LEGISLATIVE AUDIT						58,158	121	749
TREASURER							184	6,767
ATTY GENERAL								6,654,913
SINGLE AUDIT								
ADMINISTRATION								
BLDG CODE & CONST	1,246	3,379	863	4,661	26	0	142	0
BUILDING FUND	2,950	8,319	944	0	0	0	351	0
PLANT MANAGEMENT	5,673	14,097	6,001	28,669	171	0	594	0
STATE REG-DOCUMNTS	2,327	6,192	1,159	3,644	21	0	261	0
MICROGRAPHICS	877	2,115	617	2,826	16	0	89	0
ELECT EQUIP RENT	774	2,203	399	272	0	0	93	0
STARS	249	410	150	883	6	0	17	0
TELECOMMUNICATIONS	6,267	20,100	2,409	2,020	7	0	847	0
MOTOR POOL	8,533	27,843	3,348	2,891	19	0	1,174	0

EXHIBIT B-1
BUDGET 1992

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 INTERTECH	5.5 ADMN INFORM POL	6.6 ADMN OPER MGMT	7.6 ADMN MTLS MGMT	8.5 FINANCE FIS MGT/ADM
HOUSING FINANCE	0	0	2,613	16,046	7,867	5,272	8,526	0
HUMAN RIGHTS	0	0	653	8,702	14	2,257	3,261	0
HUMAN SVCS-CENT OFF	0	0	12,739	64,045	489,546	77,615	94,359	0
HUMAN SVCS-INST	0	0	16,659	51,710	293	76,643	79,925	0
INDIAN AFFAIRS	0	0	653	477	7	120	1,186	0
INVESTMENT BOARD	0	0	0	1,293	0	510	935	0
IRON RANGE RESRCS	0	0	1,307	6,646	72	1,786	25,838	0
JOBS & TRAINING	0	0	30,052	123,864	27,144	27,923	189,307	0
LABOR & INDUSTRY	0	0	1,633	43,375	845	14,345	22,971	0
MILITARY AFFAIRS	0	0	980	29,642	181	4,637	5,513	0
NATURAL RESOURCES	0	0	21,886	115,535	26,602	65,162	258,229	0
NON-HEALTH LIC BDS								
BOXING	0	0	0	52	0	35	102	0
BARBERS	0	0	327	75	19	199	414	0
ELECTRICITY	0	0	653	2,294	1,636	284	4,196	0
ARCHITECTS & ENG	0	0	0	170	287	86	325	0
ABSTRACTORS	0	0	0	0	0	23	203	0
ACCOUNTANCY	0	0	0	110	168	798	525	0
PEACE OFFICERS	0	0	0	533	14	350	1,875	0
PARI-MUTUEL RACING	0	0	0	904	965	186	2,725	0
PLANNING	0	0	1,960	5,019	221	4,993	11,593	0
POLLUTION CONTROL	0	0	5,880	30,764	916	9,985	63,794	0
PUB EMP RET ASSN	0	0	980	2,437	5	16,741	3,838	0
PUBLIC SAFETY	0	0	36,258	94,133	220,541	137,934	149,209	0
PUBLIC SERVICE	0	0	2,940	7,221	257	3,231	21,509	0
PUBLIC UTIL COMM	0	0	327	1,140	40	930	1,299	0
REVENUE	0	0	5,553	62,994	257,444	75,706	46,285	0
SECRTRY OF STATE	0	0	1,960	14,499	270	6,880	4,281	0
STATE LOTTERY	0	0	3,920	2,113	0	2,228	45,211	0
STATE RETIREMENT	0	0	0	791	10,557	4,032	1,035	0
STATE UNIV SYST	0	0	11,106	156,604	1,742	68,439	535,337	0
TEACHERS RETIREMENT	0	0	0	2,283	2,733	8,282	1,354	0
TRADE & ECON DEV	0	0	5,226	20,463	673	27,949	83,230	0
TRANSPORTATION	0	0	13,393	141,064	93,443	85,960	444,731	0
TRANSPORTATION REG BD	0	0	0	268	0	354	114	0
VETERANS AFFAIRS	0	0	327	1,379	472	1,006	1,854	0
VETERANS HOME BD	0	0	653	3,453	95	6,299	9,082	0
WASTE MGMT BD	0	0	327	3,364	131	759	3,759	0
WKRS COMP CT OF APPLS	0	0	1,307	262	14	398	1,268	0
ZOO	0	0	1,307	7,915	33	2,120	6,316	0
OTHER	0	0	19,588	103,229	3,814	25,806	104,784	0
DIRECT BILLINGS								
GENERAL GOV'T	0	626,807	4,196,015	101,764	191,931	458,095	318,213	
TOTAL	0	0	0	0	0	0	0	0

EXHIBIT B-2
BUDGET 1992

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	14.7 LEGIS AUDITOR	15.5 TREASURER	16.5 ATTORNEY GENERAL
HOUSING FINANCE	11,341	15,822	5,518	23,684	141	0	667	0
HUMAN RIGHTS	3,911	2,776	1,946	12,210	71	19,849	117	0
HUMAN SVCS-CENT OFF	104,030	164,551	49,647	185,328	1,175	155,195	17,216	0
HUMAN SVCS-INST	81,723	121,834	195,220	1,015,107	6,672	93,699	5,136	0
INDIAN AFFAIRS	2,925	1,618	308	1,086	6	0	68	0
INVESTMENT BOARD	5,046	2,690	854	4,495	16	129,760	113	0
IRON RANGE RESRCS	13,699	21,239	5,063	23,702	101	1,341	895	0
JOBS & TRAINING	113,898	326,222	85,918	364,369	2,114	117,511	13,752	0
LABOR & INDUSTRY	30,757	57,040	15,443	61,450	367	61,738	2,405	0
MILITARY AFFAIRS	15,201	28,134	13,341	61,520	396	20,315	1,186	0
NATURAL RESOURCES	305,225	386,360	158,390	456,271	2,989	100,999	18,771	0
NON-HEALTH LIC BDS								
BOXING	276	502	99	272	2	0	21	0
BARBERS	646	1,324	182	0	0	0	56	0
ELECTRICITY	2,282	5,595	1,059	3,771	18	0	236	0
ARCHITECTS & ENG	1,165	3,098	471	1,146	7	0	131	0
ABSTRACTORS	308	172	18	0	0	0	7	0
ACCOUNTANCY	1,049	2,704	388	724	3	0	114	0
PEACE OFFICERS	1,434	2,698	500	0	0	0	114	0
PARI-MUTUEL RACING	3,574	4,277	669	2,006	9	3,515	180	0
PLANNING	14,247	12,519	3,873	19,269	111	22,592	528	0
POLLUTION CONTROL	62,080	54,694	21,474	109,762	692	36,630	2,306	0
PUB EMP RET ASSN	2,330	6,585	2,257	11,826	69	29,966	11,185	0
PUBLIC SAFETY	227,406	610,080	113,102	321,346	1,951	74,882	26,109	0
PUBLIC SERVICE	8,490	12,695	4,525	23,365	129	0	535	0
PUBLIC UTIL COMM	1,934	3,519	1,261	6,285	32	16,212	148	0
REVENUE	60,655	69,233	35,576	209,341	1,296	122,304	95,595	0
SECRTRY OF STATE	8,484	17,086	3,596	11,235	54	0	720	0
STATE LOTTERY	1,650	4,317	1,369	11,698	187	0	182	0
STATE RETIREMENT	3,008	5,426	1,517	6,595	36	48,536	4,973	0
STATE UNIV SYST	69,847	206,098	111,360	853,348	4,802	121,871	8,688	0
TEACHERS RETIREMENT	1,299	3,117	1,519	8,783	50	35,919	6,952	0
TRADE & ECON DEV	44,112	49,750	13,176	45,809	268	49,751	2,097	0
TRANSPORTATION	156,245	291,409	169,325	938,096	5,799	113,764	12,284	0
TRANSPORTATION REG BD	443	632	292	1,629	6	0	27	0
VETERANS AFFAIRS	4,256	9,250	1,789	6,577	33	0	390	0
VETERANS HOME BD	21,892	28,944	16,105	82,617	594	62,676	1,220	0
WASTE MGMT BD	2,924	2,496	837	5,483	52	0	105	0
WKRS COMP CT OF APPLS	502	836	478	3,467	7	6,034	35	0
ZOO	23,480	29,965	7,940	27,377	266	24,156	1,263	0
OTHER	100,534	117,283	25,330	147,371	162	207,693	6,671	3,165,488
DIRECT BILLINGS								5,506,098
GENERAL GOV'T	408,070	283,575	687,848	86,404,587	1,623,625	894,394	427,601	5,681,896
TOTAL	0	0	0	0	0	0	0	0

EXHIBIT B-2
BUDGET 1992

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	14.7 LEGIS AUDITOR	15.5 TREASURER	16.5 ATTORNEY GENERAL
STATE PRINTER	5,511	18,397	4,176	10,764	75	0	776	0
CENTRAL STORES	8,207	27,170	3,322	2,536	12	0	1,145	0
MTLS SVCS DIST	2,301	3,014	646	1,747	9	0	127	0
COMMUTER VAN	418	987	177	130	0	0	42	0
COMPUTER SERVICES	11,419	19,621	8,041	42,605	252	0	827	0
ADDRESS & INSERT	467	1,157	533	1,227	18	0	49	0
MATERIALS TRANSFER	145	55	319	2,172	12	0	2	0
CAPITOL PARKING	1,147	3,038	584	290	0	0	128	0
MGMT ANAL-SPEC FD	480	761	318	1,895	12	0	32	0
IISAC	367	371	40	0	0	0	16	0
911 EMERGENCY	2,082	5,351	639	482	3	0	226	0
RISK MGMT	465	1,149	166	163	1	0	48	0
VOLUNTEER SVCS	360	350	55	181	1	0	15	0
OTHER	2,101	1,884	271	378	0	0	79	0
AGRICULTURE	36,639	58,617	17,068	76,641	486	41,608	3,240	0
ANIMAL HEALTH BOARD	3,284	5,490	2,019	6,546	40	4,815	231	0
ARTS BOARD	6,303	4,338	809	2,775	14	0	183	0
AUDITOR	3,230	6,628	3330	19,151	96	792	279	0
COMMERCE	14,309	36,117	9000	40,912	232	51,603	1,523	0
COMMUN IMPAIRED BD	533	342	122	181	1	0	40	0
COMMUNITY COLLEGE BD	63,661	173,922	65842	437,385	2,502	285,102	7,332	0
CORRECTIONS	144,238	165,658	69762	366,998	2,273	197,714	6,983	0
DISABILITY COUNCIL	1,528	2,134	428	1,792	12	6,989	90	0
EDUCATION-CENT OFF	104,600	118,408	27019	73,434	410	120,781	6,316	0
EDUCATN-FARIBLT SCHLS	10,966	8,806	1658	34,312	223	0	371	0
EDUCATION-VO-TECH	34,340	29,427	5,922	20,405	109	34,052	1,240	0
GAMING-ADMN UNIT	213	289	59	393	2	0	12	0
GAMBLING CONTROL	946	1,471	367	2,096	9	16,090	62	0
GREATER MN CORP	2,589	3,995	428	0	0	34,883	162	0
HEALTH	109,469	105,494	30,957	153,871	948	31,355	4,447	0
HEALTH LIC BDS								
MEDICAL EXAMINERS	2,066	4,858	1,071	3,785	24	11,024	205	0
NURSING	2,226	5,404	1,080	3,861	0	0	228	0
PHARMACY	1,158	2,197	367	1,251	6	0	93	0
DENTISTRY	1,229	2,879	413	912	7	13,490	121	0
CHIROPRACTORS	980	2,026	310	724	5	10,117	95	0
PSYCHOLOGY	678	1,436	241	621	3	0	61	0
OPTOMETRY	443	631	96	329	2	0	27	0
NURSING HOME ADM	667	959	145	362	1	0	40	0
SOC WK & MNTL HLTH	970	2,433	379	1,282	8	0	103	0
SOC WK LICENSE BD	564	1,048	147	188	0	0	44	0
MARR & FAM THER BD	440	624	85	150	0	0	26	0
UNLIC MNTL HLTH PROV	644	877	114	181	0	0	37	0
PODIATRY	365	365	68	0	0	0	15	0
VETRNRY MEDICINE	625	812	127	226	2	0	34	0
HEARING EXAMINER	3,089	7,466	2,495	13,275	36	0	315	0
HIGHER ED COORD BD	11,324	17,528	6,176	12,735	46	22,680	3,948	0
HIGHER ED FAC AUTH	143	48	67	543	2	0	2	0

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

DEPARTMENTS	17.5 STATE AUD SINGLE AUD	H-8 IMB CREDIT	18.6 ADMN ADMN MGMT	19.5 ADMN PROP MGMT	20.6 ADMIN INTERTECH	21.5 ADMN INFORM POL	22.6 ADMN OPER MGMT	23.6 ADMN MTLS MGMT	24.5 FINANCE FIS MGT/ADM
STATE PRINTER	0	(39)	13,591	16	15	1	34	17	0
CENTRAL STORES	0	(9)	9,555	2	4	0	10	33	0
MTLS SVCS DIST	0		2,213	0	7	0	11	1	0
COMMUTER VAN	0	(4)	378	0	0	0	0	2	0
COMPUTER SERVICES	0	(59)	38,995	10	695	1	169	281	0
ADDRESS & INSERT	0		1,288	2	0	0	4	2	0
MATERIALS TRANSFER	0		1,725	0	0	0	6	0	0
CAPITOL PARKING	0	(2)	1,073	0	2	0	4	8	0
MGMT ANAL-SPEC FD	0		1,704	2	5	0	6	2	0
IISAC	0		103	0	8	0	0	0	0
911 EMERGENCY	0	(2)	1,866	0	7	0	1	0	0
RISK MGMT	0	(9)	447	0	0	0	0	6	0
VOLUNTEER SVCS	0		240	0	0	0	8	1	0
OTHER	83	(14)	1,709	0	1	0	1	34	0
AGRICULTURE	37	(683)	0	43	594	14	622	370	0
ANIMAL HEALTH BOARD	6	(195)	0	0	49	4	47	17	0
ARTS BOARD	21	(9)	0	0	23	0	8	84	0
AUDITOR	0	(11)	0	2	90	0	106	12	0
COMMERCE	0	(132)	0	4	588	3	417	48	0
COMMUN IMPAIRED BD	0	(17)	0	0	230	0	14	8	0
COMMUNITY COLLEGE BD	181	(455)	0	41	1,952	9	1,462	930	0
CORRECTIONS	71	(2,904)	0	78	1,334	58	1,167	760	0
DISABILITY COUNCIL	0	(8)	0	2	19	0	26	5	0
EDUCATION-CENT OFF	6,669	(2,177)	0	18	698	43	1,224	268	0
EDUCATN-FARIBLT SCHLS	0	(16)	0	10	78	0	101	335	0
EDUCATION-VO-TECH	675	(1,319)	0	6	214	26	246	103	0
GAMING-ADMN UNIT	0	(10)	0	14	1	0	1	3	0
GAMBLING CONTROL	0	(6)	0	2	32	0	44	4	0
GREATER MN CORP	0	(13)	0	0	70	0	0	30	0
HEALTH	2,022	(4,461)	0	25	936	89	528	560	0
HEALTH LIC BDS			0						
MEDICAL EXAMINERS	0	(4,719)	0	4	17	94	54	9	0
NURSING	0	(398)	0	2	28	8	86	3	0
PHARMACY	0	(304)	0	2	7	6	4	0	0
DENTISTRY	0	(293)	0	2	9	6	12	5	0
CHIROPRACTORS	0	(267)	0	2	4	5	2	5	0
PSYCHOLOGY	0		0	2	2	0	2	1	0
OPTOMETRY	0		0	2	2	0	1	1	0
NURSING HOME ADM	0	(2)	0	2	2	0	1	0	0
SOC WK & MNTL HLTH	0	(2)	0	2	0	0	4	2	0
SOC WK LICENSE BD	0	(6)	0	2	0	0	1	2	0
MARR & FAM THER BD	0	(5)	0	2	0	0	0	1	0
UNLIC MNTL HLTH PROV	0		0	0	13	0	1	2	0
PODIATRY	0		0	0	0	0	0	0	0
VETRNRY MEDICINE	0	(67)	0	2	1	1	1	1	0
HEARING EXAMINER	0	(9)	0	6	105	0	40	58	0
HIGHER ED COORD BD	73	(421)	0	2	110	8	264	47	0
HIGHER ED FAC AUTH	0		0	0	0	0	2	0	0

EXHIBIT B-3
BUDGET 1992

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

DEPARTMENTS	17.5 STATE AUD SINGLE AUD	H-8 IMB CREDIT	18.6 ADMN ADMN MGMT	19.5 ADMN PROP MGMT	20.6 ADMIN INTERTECH	21.5 ADMN INFORM POL	22.6 ADMN OPER MGMT	23.6 ADMN MTLS MGMT	24.5 FINANCE FIS MGT/ADM
EQUIPMENT USE CHG									
ADMN-ADMN MGMT									
ADMN-PROPERTY MGMT									
ADMN-INTERTECH GRP									
ADMN-INFORM POL 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 GENERAL									
SINGLE AUDIT	(77,000)								
IMB CREDIT		561,804							
ADMN-ADMIN MGMT	0	(461)	248,863)						
ADMN-PROPERTY MGMT	0	(76)	6,695	(27,393)					
ADMN-INTERTECH GRP	0	(330)	5,932	6	(43,930)				
ADMN-INFORM POL OFF	0	(179)	3,297	2	15	(12,731)			
ADMN-OPERATIONS MGMT	0	(90)	17,734	14	15	2	(56,469)		
ADMN-MATERIALS MGMT	0	(7,072)	9,410	4	266	141	137	(19,817)	
FIN-FISC MGMT/ADM	0	(29,048)	0	4	728	578	561	18	(305,946)
FIN-BUDGET									31,497
FIN-ACCOUNTING									146,805
FIN-OTHER									77,644
EMPLOYEE RELATIONS	0	(25,095)	0	14	282	499	357	84	
MEDIATION SVCS	0	(1,027)	0	0	41	20	41	16	
LEGISLATIVE AUDIT	0	(1,303)	0	2	77	26	52	14	
TREASURER	0	(11)	0	2	54	0	11	3	
ATTY GENERAL	19	(301)	0	49	984	6	386	82	
SINGLE AUDIT									
ADMINISTRATION									
BLDG CODE & CONST	0	(91)	6,197	4	41	2	28	8	0
BUILDING FUND	81		6,225	0	1	0	0	577	0
PLANT MANAGEMENT	0	(58)	26,489	76	60	1	85	81	0
STATE REG-DOCUMNTS	0	(743)	4,591	2	34	15	202	16	0
MICROGRAPHICS	0	(14)	2,812	2	4	0	9	10	0
ELECT EQUIP RENT	0	(1)	827	2	2	0	1	34	0
STARS	0	(181)	809	0	0	4	11	3	0
TELECOMMUNICATIONS	0	(331)	7,182	0	0	7	6	9	0
MOTOR POOL	0	(580)	10,022	2	8	12	10	90	0

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

DEPARTMENTS	17.5 STATE AUD SINGLE AUD	H-8 IMB CREDIT	18.6 ADMN ADMN MGMT	19.5 ADMN PROP MGMT	20.6 ADMIN INTERTECH	21.5 ADMN INFORM POL	22.6 ADMN OPER MGMT	23.6 ADMN MTLS MGMT	24.5 FINANCE FIS MGT/ADM
HOUSING FINANCE	2,237	(3,257)	0	16	435	65	206	49	0
HUMAN RIGHTS	12	(6)	0	4	236	0	88	19	0
HUMAN SVCS-CENT OFF	41,282	(202,695)	0	80	1,740	4,031	3,030	543	0
HUMAN SVCS-INST	4	(122)	0	105	1,406	2	2,994	460	0
INDIAN AFFAIRS	2	(3)	0	4	13	0	4	7	0
INVESTMENT BOARD	0		0	0	35	0	20	5	0
IRON RANGE RESRCS	0	(30)	0	8	181	1	70	149	0
JOBS & TRAINING	7,436	(11,239)	0	189	3,365	224	1,091	1,089	0
LABOR & INDUSTRY	95	(350)	0	10	1,172	7	560	132	0
MILITARY AFFAIRS	364	(75)	0	6	807	1	181	32	0
NATURAL RESOURCES	633	(11,015)	0	137	3,145	219	2,545	1,485	0
NON-HEALTH LIC BDS			0						
BOXING	0		0	0	1	0	2	1	0
BARBERS	0	(8)	0	2	2	0	8	2	0
ELECTRICITY	0	(678)	0	4	62	13	11	24	0
ARCHITECTS & ENG	0	(119)	0	0	5	2	3	2	0
ABSTRACTORS	0		0	0	0	0	1	1	0
ACCOUNTANCY	0	(69)	0	0	3	1	31	3	0
PEACE OFFICERS	1	(6)	0	0	15	0	14	10	0
PARI-MUTUEL RACING	0	(400)	0	0	25	8	7	15	0
PLANNING	161	(91)	0	12	137	2	195	67	0
POLLUTION CONTROL	465	(379)	0	37	836	8	390	367	0
PUB EMP RET ASSN	0	(2)	0	6	66	0	654	22	0
PUBLIC SAFETY	476	(91,314)	0	228	2,563	1,816	5,385	858	0
PUBLIC SERVICE	13	(106)	0	18	196	2	126	124	0
PUBLIC UTIL COMM	0	(17)	0	2	31	0	37	3	0
REVENUE	0	(106,594)	0	35	1,713	2,120	2,955	266	0
SECRTRY OF STATE	0	(112)	0	12	394	2	268	25	0
STATE LOTTERY	0		0	25	58	0	87	260	0
STATE RETIREMENT	0	(4,371)	0	0	22	87	157	6	0
STATE UNIV SYST	171	(721)	0	70	4,264	14	2,674	3,078	0
TEACHERS RETIREMENT	0	(1,132)	0	0	63	23	323	8	0
TRADE & ECON DEV	992	(279)	0	33	557	6	1,091	479	0
TRANSPORTATION	12,215	(38,690)	0	84	3,841	770	3,357	2,558	0
TRANSPORTATION REG BD	0		0	0	7	0	14	1	0
VETERANS AFFAIRS	0	(195)	0	2	38	4	39	18	0
VETERANS HOME BD	102	(40)	0	4	94	1	245	59	0
WASTE MGMT BD	0	(54)	0	2	92	1	29	29	0
WKRS COMP CT OF APPLS	0	(6)	0	8	7	0	14	14	0
ZOO	3	(14)	0	8	215	0	82	43	0
OTHER	398	(1,576)	0	128	2,808	34	1,015	569	0
DIRECT BILLINGS									
GENERAL GOV'T			65,751	26,118	2,716	1,578	17,825	1,820	
TOTAL	0	0	0	0	0	0	0	0	0

EXHIBIT B-4
BUDGET 1992

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	30.7 LEGIS AUDITOR	31.5 TREASURER	32.5 ATTORNEY GENERAL	TOTAL
EQUIPMENT USE CHG									(418,492)
ADMN-ADMN MGMT									(2,358,000)
ADMN-PROPERTY MGMT									(4,400,000)
ADMN-INTERTECH GRP									(1,521,000)
ADMN-INFORM POL OFF									(1,509,000)
ADMN-OPERATIONS MGMT									(1,283,000)
ADMN-MATERIALS MGMT									(3,343,000)
FIN-FISC MGMT/ADM									(1,252,000)
FIN-BUDGET									(2,312,000)
FIN-ACCOUNTING									(3,505,000)
FIN-OTHER									(1,772,000)
EMPLOYEE RELATIONS									(92,727,810)
MEDIATION SVCS									(1,637,000)
LEGISLATIVE AUDIT									(3,856,001)
TREASURER									(652,000)
ATTY GENERAL									(21,751,001)
SINGLE AUDIT									(77,000)
IMB CREDIT									561,304
ADMN-ADMIN MGMT									0
ADMN-PROPERTY MGMT									0
ADMN-INTERTECH GRP									0
ADMN-INFORM POL OFF									0
ADMN-OPERATIONS MGMT									0
ADMN-MATERIALS MGMT									0
FIN-FISC MGMT/ADM									0
FIN-BUDGET	(81,497)								0
FIN-ACCOUNTING		(172,139)							0
FIN-OTHER			(154,866)						0
EMPLOYEE RELATIONS	1,069	3,815	1,029	(86,233)					0
MEDIATION SVCS	32	94	49	3	(1,047)				0
LEGISLATIVE AUDIT	50	122	138	12	0	(58,218)			0
TREASURER	59	187	51	0	0	0	(7,312)		0
ATTY GENERAL	687	1,122	835	63	0	5	11	(6,658,861)	0
SINGLE AUDIT									0
ADMINISTRATION									
BLDG CODE & CONST	39	144	65	4	0	0	1	0	76,625
BUILDING FUND	92	355	71	0	0	0	4	0	175,299
PLANT MANAGEMENT	177	602	451	27	0	0	5	0	354,777
STATE REG-DOCUMNTS	73	265	87	3	0	0	3	0	71,759
MICROGRAPHICS	27	90	46	3	0	0	1	0	37,645
ELECT EQUIP RENT	24	94	30	0	0	0	1	0	18,893
STARS	8	18	11	1	0	0	0	0	11,022
TELECOMMUNICATIONS	197	859	181	2	0	0	9	0	109,894
MOTOR POOL	268	1,189	253	3	0	0	12	0	167,285

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	30.7 LEGIS AUDITOR	31.5 TREASURER	32.5 ATTORNEY GENERAL	TOTAL
STATE PRINTER	173	786	314	10	0	0	8	0	186,889
CENTRAL STORES	257	1,161	251	2	0	0	12	0	150,179
MTLS SVCS DIST	72	129	48	2	0	0	1	0	31,425
COMMUTER VAN	13	42	13	0	0	0	0	0	6,122
COMPUTER SERVICES	357	838	604	40	0	0	9	0	559,669
ADDRESS & INSERT	15	49	40	1	0	0	1	0	17,366
MATERIALS TRANSFER	5	2	23	2	0	0	0	0	20,241
CAPITOL PARKING	36	130	44	0	0	0	1	0	18,266
MGMT ANAL-SPEC FD	15	33	24	2	0	0	0	0	21,747
IISAC	11	16	3	0	0	0	0	0	2,238
911 EMERGENCY	65	229	48	0	0	0	2	0	28,891
RISK MGMT	15	49	12	0	0	0	1	0	7,872
VOLUNTEER SVCS	11	15	4	0	0	0	0	0	3,762
OTHER	65	30	20	0	0	0	1	0	27,324
AGRICULTURE	1,145	2,504	1,283	72	0	2,493	34	0	353,453
ANIMAL HEALTH BOARD	102	235	151	6	0	288	2	0	29,651
ARTS BOARD	197	185	60	3	0	0	2	0	30,618
AUDITOR	101	283	250	18	0	47	3	0	42,901
COMMERCE	449	1,543	677	38	0	3,092	16	0	202,315
COMMUN IMPAIRED BD	17	40	10	0	0	0	0	0	12,292
COMMUNITY COLLEGE BD	1,995	7,430	4,943	411	2	14,382	76	0	1,347,548
CORRECTIONS	4,502	7,077	5,236	345	1	11,853	72	0	1,213,807
DISABILITY COUNCIL	48	91	32	2	0	419	1	0	16,188
EDUCATION-CENT OFF	3,265	5,058	2,030	69	0	5,882	65	0	585,341
EDUCATN-FARIBLT SCHLS	342	376	125	32	0	0	4	0	123,093
EDUCATION-VO-TECH	1,090	1,257	446	19	0	1,478	13	0	186,397
GAMING-ADMN UNIT	7	12	4	0	0	60	0	0	3,899
GAMBLING CONTROL	30	63	28	2	0	964	1	0	25,663
GREATER MN CORP	81	171	32	0	0	0	2	0	50,219
HEALTH	3,416	4,507	2,325	145	1	0	46	0	606,311
HEALTH LIC BDS									
MEDICAL EXAMINERS	65	208	80	4	0	0	2	0	34,490
NURSING	70	231	82	4	0	0	2	0	18,013
PHARMACY	36	94	28	1	0	0	1	0	6,417
DENTISTRY	38	123	31	1	0	0	1	0	21,507
CHIROPRACTORS	31	87	23	1	0	0	1	0	16,242
PSYCHOLOGY	21	61	19	1	0	0	1	0	3,763
OPTOMETRY	14	27	7	0	0	0	0	0	2,117
NURSING HOME ADM	21	41	11	0	0	0	0	0	2,749
SOC WK & MNTL HLTH	30	104	29	1	0	0	1	0	6,149
SOC WK LICENSE BD	18	45	11	0	0	0	0	0	2,783
MARR & FAM THER BD	14	27	6	0	0	0	0	0	1,873
UNLIC MNTL HLTH PROV	20	37	8	0	0	0	0	0	2,743
PODIATRY	11	16	5	0	0	0	0	0	851
VETRNRY MEDICINE	19	35	10	0	0	0	0	0	2,490
HEARING EXAMINER	97	319	187	12	0	0	3	0	43,414
HIGHER ED COORD BD	354	749	464	12	0	0	41	0	96,502
HIGHER ED FAC AUTH	4	2	5	1	0	0	0	0	863

EXHIBIT B-4
BUDGET 1992

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	30.7 LEGIS AUDITOR	31.5 TREASURER	32.5 ATTORNEY GENERAL	TOTAL
HOUSING FINANCE	354	676	414	22	0	0	7	0	98,721
HUMAN RIGHTS	121	119	145	11	0	0	1	0	56,517
HUMAN SVCS-CENT OFF	3,251	7,030	3,723	174	1	201	178	0	1,278,015
HUMAN SVCS-INST	2,556	5,205	14,630	954	6	0	53	0	1,772,874
INDIAN AFFAIRS	91	69	23	1	0	0	1	0	8,666
INVESTMENT BOARD	158	115	64	4	0	13	1	0	146,127
IRON RANGE RESRCS	428	907	381	22	0	0	9	0	103,815
JOBS & TRAINING	3,570	13,936	6,456	342	1	0	142	0	1,448,676
LABOR & INDUSTRY	962	2,437	1,161	58	0	0	25	0	318,638
MILITARY AFFAIRS	475	1,202	1,001	58	0	0	12	0	185,110
NATURAL RESOURCES	9,530	16,505	11,889	429	2	0	194	0	1,952,117
NON-HEALTH LIC BDS									
BOXING	9	21	7	0	0	0	0	0	1,402
BARBERS	20	57	14	0	0	0	1	0	3,340
ELECTRICITY	71	239	79	4	0	0	2	0	21,855
ARCHITECTS & ENG	36	132	35	1	0	0	1	0	6,984
ABSTRACTORS	10	7	1	0	0	0	0	0	751
ACCOUNTANCY	33	116	29	1	0	0	1	0	6,732
PEACE OFFICERS	45	115	38	0	0	0	1	0	7,751
PARI-MUTUEL RACING	111	183	51	2	0	0	2	0	19,014
PLANNING	444	535	291	18	0	0	5	0	98,701
POLLUTION CONTROL	1,936	2,337	1,511	103	0	68	24	0	406,780
PUB EMP RET ASSN	88	231	169	11	0	0	116	0	90,130
PUBLIC SAFETY	7,125	26,062	8,512	302	1	0	270	0	1,975,235
PUBLIC SERVICE	266	542	340	22	0	12	6	0	86,458
PUBLIC UTIL COMM	60	150	94	6	0	0	2	0	33,500
REVENUE	1,894	2,958	2,669	197	1	42	989	0	951,227
SECRTRY OF STATE	265	730	270	11	0	0	7	0	70,387
STATE LOTTERY	52	184	103	11	0	(1)	2	0	73,656
STATE RETIREMENT	94	232	114	6	0	0	51	0	82,904
STATE UNIV SYST	2,189	3,804	8,354	802	4	0	90	0	2,179,385
TEACHERS RETIREMENT	41	133	114	8	0	0	72	0	71,944
TRADE & ECON DEV	1,377	2,125	990	43	0	0	22	0	349,940
TRANSPORTATION	4,886	12,449	12,700	882	5	0	127	0	2,480,697
TRANSPORTATION REG BD	14	27	22	0	0	0	0	0	3,350
VETERANS AFFAIRS	142	395	132	4	0	0	4	0	27,916
VETERANS HOME BD	693	1,236	1,207	76	0	0	13	0	237,320
WASTE MGMT BD	100	107	60	3	0	0	1	0	20,607
WKRS COMP CT OF APPLS	25	36	33	1	0	0	0	0	14,740
ZOO	742	1,280	593	24	0	0	13	0	135,127
OTHER	3,087	5,008	1,925	155	0	3,623	74	4,640,991	8,685,992
DIRECT BILLINGS									5,506,098
GENERAL GOV'T	12,584	11,304	51,039	80,085	1,022	13,297	4,319	2,017,370	105,612,848
TOTAL	0	0	0	0	0	0	0	0	0

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 92 BUDGET PLAN

DEPARTMENT	BASIS OF ALLOCATION
Equipment Use Charge	
1.4 Equipment Use Charge	Cost of equipment inventory (6-30-90)
ADMINISTRATION - ADMINISTRATIVE MANAGEMENT	
2.4 Commissioner and Personnel	Authorized positions F.Y. 1991
2.5 Fiscal	Accounting transactions processed in F.Y. 1990
ADMINISTRATION - PROPERTY MANAGEMENT	
3.4 Leasing	Number of leases processed in F.Y. 1990
ADMINISTRATION - INTERTECHNOLOGIES GROUP	
4.4 Records Management	Cubic feet of records maintained
4.5 Telecommunications	Telephone charges (Obj. Code 202) in F.Y. 1990
ADMINISTRATION - INFORMATION POLICY OFFICE	
5.4 Statewide Systems	F.Y. 1990 Computer services usage
ADMINISTRATION - OPERATIONS MANAGEMENT	
6.4 Central Mail	Postage revolving fund charges F.Y. 1990
6.5 Employee Assistance	Authorized positions F.Y. 1991
ADMINISTRATION - MATERIALS MANAGEMENT	
7.4 Inventory Management	Number of items in inventory 6-30-90
7.5 Procurement	Encumbrance transactions (A44) in F.Y. 1990
FINANCE - FISCAL MGMT AND ADMIN	
8.4 Department - Admin	Authorized positions in F.Y. 1991
FINANCE - BUDGET	
9.4 Budget Control	Accounting transaction F.Y. 1990
9.5 Budget Support	Number of allotment accounts in state accounting system

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 92 BUDGET PLAN

DEPARTMENT	BASIS OF ALLOCATION
FINANCE - ACCOUNTING	
10.4 Accounting Services	Accounting Transactions F.Y. 1990
FINANCE - OTHER	
11.4 Financial Reporting	Accounting Transactions F.Y. 1990
11.5 Central Payroll	Payroll Transactions F.Y. 1990
11.6 Single Audit	Federal Cash Receipts Fiscal Year 1990
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. 1990
LEGISLATIVE AUDITOR	
14.4 Finance Audits	Actual Hours of Service F.Y. 1990
14.5 Single Audit	Actual Hours of Service F.Y. 1990
TREASURER	
15.4 Treasurer	Accounting Transactions and Subsystem Warrants F.Y. 1990
ATTORNEY GENERAL - GENERAL SUPPORT	
16.4 Legal Services	Actual Hours of Service F.Y. 1990
STATE AUDITOR - SINGLE AUDIT	
17.4 Single Audit	Federal Cash Receipts Fiscal Year 1990

SCHEDULE 1.1
FISCAL 92 BUDGET

STATE OF MINNESOTA
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES

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

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on July 9, 1990. 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 1992

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

COSTS TO BE ALLOCATED

EXPENDITURES PER 1990 FINANCIAL INFORMATION:		
DEPARTMENTAL COST ADJUSTMENTS:		
EQUIPMENT USE CHARGE	418,492	
TOTAL DEPARTMENTAL COST ADJUSTMENTS		418,492
TOTAL TO BE ALLOCATED		418,492

SCHEDULE 1.3
BUDGET 1992

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

SCHEDULE OF COSTS TO BE ALLOCATED BY FUND

	TOTAL	GENERAL ADMN	EQUIPMENT USE CHG
COST ADJUSTMENTS			
DEPARTMENTAL COST ADJUSTMENTS			
*EQUIPMENT USE CHARGE	418,492		418,492
COST BY FUNCTION	418,492		418,492
REALLOCATE ADMIN	0		
ALLOCABLE COSTS	418,492		418,492
DISALLOWED			
NET ALLOCATED	418,492		418,492

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

SCHEDULE 1.4
BUDGET 1992

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	216,131	3.44%	14,409
PROPERTY MGMT	317,688	5.06%	21,180
INTERTECHNOLOGIES GROUP	1,071,958	17.08%	71,467
INFORMATION POLICY OFF	141,111	2.25%	9,408
OPERATIONS MGMT	120,457	1.92%	8,031
MATERIALS MGMT	106,792	1.70%	7,120
FINANCE	741,130	11.81%	49,411
EMPLOYEE RELATIONS	1,135,378	18.09%	75,696
MEDIATION SVCS	159,055	2.53%	10,604
LEGISLATIVE AUDIT	496,311	7.91%	33,089
TREASURER	244,677	3.90%	16,313
ATTORNEY GENERAL	1,526,377	24.32%	101,764
SUB-TOTAL	6,277,065	100.00%	418,492
DIRECT BILLED			
TOTAL	6,277,065	100.00%	418,492

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY(7-09-90)
SOURCE: FIXED ASSET SUMMARY

SCHEDULE 2.1
FISCAL 92 BUDGET

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 units actual employee count for F.Y. 1990.

Costs of the department's fiscal services units have been allocated to units within the department based on their number of accounting transactions in fiscal year 1990 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 1992

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		4,740,000
DEDUCTIONS:		
EQUIPMENT	(7,000)	
GRANTS	(2,375,000)	
TOTAL DEDUCTIONS		(2,382,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	14,409	
TOTAL ALLOCATED ADDITIONS		14,409
TOTAL TO BE ALLOCATED		2,372,409

SCHEDULE 2.3
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

FISCAL YEAR ENDED JUNE 30,1992

	TOTAL	GENERAL ADMN	COMMSR & PERSONL	FISCAL	MGMT ANALYSIS	OTHER
WAGES & BENEFITS						
SALARIES & WAGES	2,041,000		833,000	655,000	431,000	122,000
OTHER EQUIPMENT & COST						
SERVICES	278,000		181,000	39,000	39,000	19,000
SUPPLIES	39,000		22,000	5,000	5,000	7,000
EQUIPMENT	7,000	7,000				
GRANTS	2,375,000					2,375,000
DEPARTMENTAL EXPENDITURES	4,740,000	7,000	1,036,000	699,000	475,000	2,523,000
COST ADJUSTMENTS						
DEDUCTIONS	(2,382,000)	(7,000)	0	0	0	(2,375,000)
ADDITIONS	14,409	14,409				
COST BY FUNCTION	2,372,409	14,409	1,036,000	699,000	475,000	148,000
REALLOCATE ADMINISTRATION		(14,409)	6,331	4,271	2,903	904
ALLOCABLE COSTS	2,372,409	(0)	1,042,331	703,271	477,903	148,904
DISALLOWED	(626,807)				(477,903)	(148,904)
NET ALLOWED	1,745,602		1,042,331	703,271	0	0

SCHEDULE 2.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
ADMINISTRATIVE MGMT	44.14	5.44%	56,699
PROPERTY MANAGEMENT	33.92	4.18%	43,570
INTERTECHNOLOGS GRP	31.08	3.83%	39,922
INFORMATN POLICY OFF	15.18	1.87%	19,499
OPERATIONS MGMT	22.60	2.79%	29,030
MATERIALS MANAGEMENT	54.49	6.71%	69,992
BLDG CODE & CNST CRD	25.75	3.17%	33,076
BUILDING FUND	0.00	0.00%	0
PLANT MANAGEMENT	158.37	19.52%	203,426
STATE REGISTER & DOC	20.13	2.48%	25,857
MICROGRAPHICS	15.61	1.92%	20,051
ELECTRNC EQUIP RNTL	1.50	0.18%	1,927
STARS	4.88	0.60%	6,268
TELECOMMUNICATIONS	11.16	1.38%	14,335
MOTOR POOL	15.97	1.97%	20,513
STATE PRINTER	59.46	7.33%	76,376
CENTRAL STORES	14.01	1.73%	17,996
MTLS SVCS & DISTRIB	9.65	1.19%	12,395
COMMUTER VANS	0.72	0.09%	925
COMPUTER SERVICES	235.35	29.00%	302,306
ADDRESSING & INSERT	6.78	0.84%	8,709
MATERIALS TRANSFER	12.00	1.48%	15,414
CAPITOL PARKING	1.60	0.20%	2,055
MGMT ANAL-SP FD	10.47	1.29%	13,449
IISAC	0.00	0.00%	0
911 EMERGENCY	2.66	0.33%	3,417
RISK MANAGEMENT	0.90	0.11%	1,156
VOLUNTEER SERVICES	1.00	0.12%	1,284
OTHER	2.09	0.26%	2,685
SUB-TOTAL	811.47	100.00%	1,042,331
DIRECT BILLED			
TOTAL	811.47	100.00%	1,042,331

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1990
SOURCE: LAWS OF 1989

SCHEDULE 2.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ADMINISTRATIVE MGMT	2,699	7.48%	21,835
PROPERTY MGMT	2,031	5.59%	16,431
INTERTECHNOLOGY GRP	1,640	4.52%	13,268
INFORMTN POLICY OFF	1,237	3.41%	10,007
OPERATIONS MGMT	15,832	43.59%	128,080
MATERIALS MANAGEMENT	1,795	4.94%	14,521
BLDG CODE & CONST CRD	2,758	7.59%	22,312
BUILDING FUND	6,790	18.69%	54,931
OTHER	1,536	4.23%	12,443
TOTAL	36,320	100.00%	293,827
PLANT MANAGEMENT	11,505	9.13%	37,386
STATE REG & DOC	5,064	4.01%	16,422
MICROGRAPHICS	1,726	1.37%	5,608
ELECTRONIC EQUIP RNTL	1,798	1.43%	5,842
STARS	335	0.27%	1,089
TELECOMMUNICATIONS	16,406	13.02%	53,308
MOTOR POOL	22,726	18.04%	73,844
STATE PRINTER	15,016	11.92%	48,791
CENTRAL STORES	22,177	17.60%	72,060
MTLS SVCS & DIST.	2,460	1.95%	7,993
COMMUTER VANS	806	0.64%	2,619
COMPUTER SERVICES	16,015	12.71%	52,038
ADDRESSING & INSERT	944	0.75%	3,067
MATERIALS TRANSFER	45	0.04%	146
CAPITOL PARKING	2,480	1.97%	8,058
MGMT ANAL-SP FD	621	0.49%	2,018
IISAC	303	0.24%	985
911 EMERGENCY	4,368	3.47%	14,193
RISK MANAGEMENT	938	0.74%	3,047
VOLUNTEER SERVICES	286	0.23%	930
OTHER	0	0.00%	1
TOTAL	126,010	99.77%	409,444
GRAND TOTAL	162,330		703,271

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 2.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL
ADMINISTRATION			
ADMINISTRATIVE MGMT	78,533	56,698	21,835
PROPERTY MGMT	60,001	43,570	16,431
INTERTECHNOLOGY GRP	53,190	39,922	13,268
INFORMTN POLICY OFF	29,506	19,499	10,007
OPERATIONS MGMT	157,110	29,030	128,080
MATERIALS MGMT	84,513	69,992	14,521
BLDG CODE & CONST CRD	55,388	33,076	22,312
BUILDING FUND	54,931	0	54,931
PLANT MANAGEMENT	240,812	203,426	37,386
STATE REGISTER & DOC	42,279	25,857	16,422
MICROGRAPHICS	25,659	20,051	5,608
ELECTRONIC EQUIP RNTL	7,769	1,927	5,842
STARS	7,357	6,268	1,089
TELECOMMUNICATIONS	67,643	14,335	53,308
MOTOR POOL	94,357	20,513	73,844
STATE PRINTER	125,167	76,376	48,791
CENTRAL STORES	90,056	17,996	72,060
MTLS SVCS & DISTRIB	20,388	12,395	7,993
COMMUTER VANS	3,544	925	2,619
COMPUTER SERVICES	354,344	302,306	52,038
ADDRESSING & INSERT	11,776	8,709	3,067
MATERIALS TRANSFER	15,360	15,214	146
CAPITOL PARKING	10,113	2,055	8,058
MGMT ANALYSIS-GF FD	15,467	13,449	2,018
IISAC	985	0	985
911 EMERGENCY	17,610	3,417	14,193
RISK MANAGEMENT	4,203	1,156	3,047
VOLUNTEER SERVICES	2,214	1,284	930
OTHER	15,127	2,685	12,442
TOTAL	1,745,602	1,042,331	703,271

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:

- 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. 1990.

- Beginning with F.Y. 1986, Plant Management is funded through intra-state revolving fund billings to other state agencies. The costs are charged to departments based on annual leases for space in capitol complex buildings.

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

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

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

SCHEDULE 3.2
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

COSTS TO BE ALLOCATED

FISCAL YEAR ENDED JUNE 30, 1992

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		8,235,000
DEDUCTIONS:		
EQUIPMENT	(10,000)	
RENT VETS ORG & LEG	(3,825,000)	
TOTAL DEDUCTIONS		(3,835,000)
ADDITIONS:		
EQUIPMENT USE CHARGE	21,180	
ADM-ADMINISTRATIVE MANAGEMENT	60,001	
TOTAL ADDITIONS		81,181
TOTAL TO BE ALLOCATED		4,481,181

SCHEDULE 3.3
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEASING	OTHER
WAGES & BENEFITS				
SALARY & WAGES	3,124,000		231,000	2,893,000
OTHER EXPENSE & COST				
SERVICES	1,203,000		45,000	1,158,000
SUPPLIES	73,000		4,000	69,000
EQUIPMENT	10,000	10,000		
RENT VETS ORG & LEG	3,825,000	3,825,000		
DEPARTMENTAL EXPENDITURES	8,235,000	3,835,000	280,000	4,120,000
COST ADJUSTMENTS				
DEDUCTIONS	(8,235,000)	(3,835,000)		
ADDITIONS	81,181	81,181		
COST BY FUNCTION	4,481,181	81,181	280,000	4,120,000
REALLOCATE ADMINISTRATION		(81,181)	5,166	76,015
ALLOCABLE COSTS	4,481,181	0	285,166	4,196,015
DISALLOWED	(4,196,015)			(4,196,015)
NET ALLOCATED	285,166	0	285,166	0

SCHEDULE 3.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	4	0.46%	1,307
PROPERTY MANAGEMENT	3	0.34%	980
INTERTECHNOLOGIES GROUP	3	0.34%	980
INFORMATION POLICY OFFICE	1	0.11%	327
OPERATIONS MANAGEMENT	7	0.80%	2,287
MATERIALS MGMT	2	0.23%	653
BUILDING CODE & CONST COORD	2	0.23%	653
BUILDING FUND	0	0.00%	0
PLANT MGMT	37	4.24%	12,086
STATE REGISTER & DOCUMENTS	1	0.11%	327
MICROGRAPHICS	1	0.11%	327
ELECTRONICS EQUIPMENT RENTAL	1	0.11%	327
STARS	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	1	0.11%	327
STATE PRINTER	8	0.92%	2,613
CENTRAL STORES	1	0.11%	327
MTLS SERVICES DISTRIBUTION	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	5	0.57%	1,633
ADDRESSING & INSERT	1	0.11%	327
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
MGMT ANALYSIS-SP FD	1	0.11%	327
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	21	2.41%	6,860
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	24	2.75%	7,840
AUDITOR	1	0.11%	327
COMMERCE	2	0.23%	653
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	20	2.29%	6,533
CORRECTIONS	38	4.35%	12,413
DISABILITY COUNCIL	1	0.11%	327
EDUCATION-CENTRAL OFFICE	9	1.03%	2,940
EDUCATION-FARIBAULT SCHOOLS	5	0.57%	1,633
EDUCATION-VO-TECH	3	0.34%	980
EMPLOYEE RELATIONS	7	0.80%	2,287
FINANCE	2	0.23%	653
GAMING-ADMIN UNIT	7	0.80%	2,287
GAMBLING CONTROL	1	0.11%	327
GREATER MN CORP.	0	0.00%	0
HEALTH	12	1.37%	3,920
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.23%	653
NURSING	1	0.11%	327
PHARMACY	1	0.11%	327
DENTISTRY	1	0.11%	327
CHIROPRACTORS	1	0.11%	327
PSYCHOLOGY	1	0.11%	327
OPTOMETRY	1	0.11%	327
NURSING HOME ADM	1	0.11%	327
SOCIAL WRK & MNTL HLTH	1	0.11%	327
SOCIAL WRK LIC BD	1	0.11%	327
MARR & FAMILY THERAPY BD	1	0.11%	327
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.11%	327

SCHEDULE 3.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	3	0.34%	980
HIGHER ED COORD BD	1	0.11%	327
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	8	0.92%	2,613
HUMAN RIGHTS	2	0.23%	653
HUMAN SERVICES-CENTRAL OFFICE	39	4.47%	12,739
HUMAN SERVICES-INSTITUTIONS	51	5.84%	16,659
INDIAN AFFAIRS	2	0.23%	653
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	4	0.46%	1,307
JOBS & TRAINING	92	10.54%	30,052
LABOR & INDUSTRY	5	0.57%	1,633
LEGISLATIVE AUDIT	1	0.11%	327
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	3	0.34%	980
NATURAL RESOURCES	67	7.67%	21,886
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	1	0.11%	327
ELECTRICITY	2	0.23%	653
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PARI-MUTUAL RACING	0	0.00%	0
PLANNING	6	0.69%	1,960
POLLUTION CONTROL	18	2.06%	5,880
PUB EMP RET ASSN	3	0.34%	980
PUBLIC SAFETY	111	12.71%	36,258
PUBLIC SERVICE	9	1.03%	2,940
PUBLIC UTIL COMM	1	0.11%	327
REVENUE	17	1.95%	5,553
SECRETARY OF STATE	6	0.69%	1,960
STATE LOTTERY	12	1.37%	3,920
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	34	3.89%	11,106
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	16	1.83%	5,226
TRANSPORTATION	41	4.70%	13,393
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	1	0.11%	327
VETERANS AFFAIRS	1	0.11%	327
VETERANS HOME BD	2	0.23%	653
WASTE MGMT BD	1	0.11%	327
WRKRS COMP CT OF APPEALS	4	0.46%	1,307
ZOO	4	0.46%	1,307
OTHER	60	6.87%	19,588
TOTAL	873	100.00%	285,166

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1990
SOURCE: REAL ESTATE UNIT RECORDS

SCHEDULE 3.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	1,307	1,307
PROPERTY MANAGEMENT	980	980
INTERTECHNOLOGIES GROUP	980	980
INFORMATION POLICY OFFICE	327	327
OPERATIONS MANAGEMENT	2,287	2,287
MATERIALS MGMT	653	653
BUILDING CODE & CONST COORD	653	653
BUILDING FUND	0	0
PLANT MGMT	12,086	12,086
STATE REGISTER & DOCUMENTS	327	327
MICROGRAPHICS	327	327
ELECTRONICS EQUIPMENT RENTAL	327	327
STARS	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	327	327
STATE PRINTER	2,613	2,613
CENTRAL STORES	327	327
MTLS SERVICES DISTRIBUTION	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	1,633	1,633
ADDRESSING & INSERT	327	327
MATERIALS TRANSFER	0	0
CAPITOL PARKING	0	0
MGMT ANALYSIS-SP FD	327	327
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	0	0
VOLUNTEER SERVICES	0	0
OTHER	0	0
AGRICULTURE	6,860	6,860
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	7,840	7,840
AUDITOR	327	327
COMMERCE	653	653
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	6,533	6,533
CORRECTIONS	12,413	12,413
DISABILITY COUNCIL	327	327
EDUCATION-CENTRAL OFFICE	2,940	2,940
EDUCATION-FARIBAULT SCHOOLS	1,633	1,633
EDUCATION-VO-TECH	980	980
EMPLOYEE RELATIONS	2,287	2,287
FINANCE	653	653
GAMING-ADMIN UNIT	2,287	2,287
GAMBLING CONTROL	327	327
GREATER MN CORP.	0	0
HEALTH	3,920	3,920
HEALTH LIC BDS		
MEDICAL EXAMINERS	653	653
NURSING	327	327
PHARMACY	327	327
DENTISTRY	327	327
CHIROPRACTORS	327	327
PSYCHOLOGY	327	327
OPTOMETRY	327	327
NURSING HOME ADM	327	327
SOCIAL WRK & MNTL HLTH	327	327
SOCIAL WRK LIC BD	327	327
MARR & FAMILY THERAPY BD	327	327
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	327	327
HEARING EXAMINER	980	980
HIGHER ED COORD BD	327	327

SCHEDULE 3.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,613	2,613
HUMAN RIGHTS	653	653
HUMAN SERVICES-CENTRAL OFFICE	12,739	12,739
HUMAN SERVICES-INSTITUTIONS	16,659	16,659
INDIAN AFFAIRS	653	653
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	1,307	1,307
JOBS & TRAINING	30,052	30,052
LABOR & INDUSTRY	1,633	1,633
LEGISLATIVE AUDIT	327	327
MEDIATION SVCS	0	0
MILITARY AFFAIRS	980	980
NATURAL RESOURCES	21,886	21,886
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	327	327
ELECTRICITY	653	653
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PARI-MUTUAL RACING	0	0
PLANNING	1,960	1,960
POLLUTION CONTROL	5,880	5,880
PUB EMP RET ASSN	980	980
PUBLIC SAFETY	36,258	36,258
PUBLIC SERVICE	2,940	2,940
PUBLIC UTIL COMM	327	327
REVENUE	5,553	5,553
SECRETARY OF STATE	1,960	1,960
STATE LOTTERY	3,920	3,920
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	11,106	11,106
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	5,226	5,226
TRANSPORTATION	13,393	13,393
TRANSPORTATION REG BD	0	0
TREASURER	327	327
VETERANS AFFAIRS	327	327
VETERANS HOME BD	653	653
WASTE MGMT BD	327	327
WRKRS COMP CT OF APPEALS	1,307	1,307
ZOO	1,307	1,307
OTHER	19,588	19,588
TOTAL	285,166	285,166

STATE OF MINNESOTA
ADMINISTRATION - INTERTECHNOLOGIES GROUP
NATURE AND EXTENT OF SERVICES

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

- Records Center - the center provides for the storage and retrieval of state records, and disposal of records no longer required. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored as of July 31, 1990.

- 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. 1990.

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

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

SCHEDULE 4.2
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		1,536,000
DEDUCTIONS:		
EQUIPMENT	(15,000)	
GRANTS	0	
TOTAL DEDUCTIONS		(15,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	71,467	
ADMN-ADMINISTRATIVE MGMT	53,190	
ADMN-PROPERTY MGMT	980	
TOTAL ADDITIONS		125,637
TOTAL TO BE ALLOCATED		1,646,637

SCHEDULE 4.3
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGY GROUP

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	RECORDS MGMT	TELE COMM	OTHER
WAGES & BENEFITS					
SALARY & WAGES	1,134,000		87,000	953,000	94,000
OTHER EXPENSES & COST					
SERVICES	373,000		101,000	272,000	0
SUPPLIES	14,000		1,000	13,000	0
EQUIPMENT	15,000	15,000			
GRANTS	0	0			
DEPARTMENTAL EXPEND	1,536,000	15,000	189,000	1,238,000	94,000
COST ADJUSTMENTS					
DEDUCTIONS	(15,000)	(15,000)			
ADDITIONS	125,637	125,637			
COST BY FUNCTION	1,646,637	125,637	189,000	1,238,000	94,000
REALLOCATE GEN ADMN		(125,637)	15,612	102,261	7,764
ALLOCABLE COSTS	1,646,637		204,612	1,340,261	101,764
DISALLOWED	(101,764)				(101,764)
NET ALLOCATED	1,544,873		204,612	1,340,261	0

SCHEDULE 4.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	230	0.75%	1,540
PROPERTY MANAGEMENT	41	0.13%	274
INTERTECHNOLOGIES GROUP	4	0.01%	27
INFORMATION POLICY OFFICE	0	0.00%	0
OPERATIONS MANAGEMENT	0	0.00%	0
MATERIALS MGMT	1,181	3.86%	7,907
BUILDING CODE & CONST COORD	0	0.00%	0
BUILDING FUND	8	0.03%	54
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	3	0.01%	20
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
STARS	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
MTLS SERVICES DISTRIBUTION	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	13	0.04%	87
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	46	0.15%	308
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	452	1.48%	3,026
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	11	0.04%	74
ATTORNEY GENERAL	2,896	9.48%	19,389
AUDITOR	182	0.60%	1,218
COMMERCE	1,982	6.49%	13,269
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	1	0.00%	7
CORRECTIONS	373	1.22%	2,497
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	58	0.19%	388
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	119	0.39%	797
EMPLOYEE RELATIONS	429	1.40%	2,872
FINANCE	2,863	9.37%	19,168
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	0	0.00%	0
GREATER MN CORP.	0	0.00%	0
HEALTH	1,393	4.56%	9,326
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	52	0.17%	348
PHARMACY	4	0.01%	27
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
HEARING EXAMINER	204	0.67%	1,366
HIGHER ED COORD BD	2	0.01%	13

SCHEDULE 4.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1,219	3.99%	8,161
HUMAN RIGHTS	594	1.94%	3,977
HUMAN SERVICES-CENTRAL OFFICE	1,799	5.89%	12,044
HUMAN SERVICES-INSTITUTIONS	845	2.76%	5,657
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,475	11.37%	23,265
LABOR & INDUSTRY	4,360	14.27%	29,190
LEGISLATIVE AUDIT	200	0.65%	1,339
MEDIATION SVCS	27	0.09%	181
MILITARY AFFAIRS	153	0.50%	1,024
NATURAL RESOURCES	524	1.71%	3,508
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	1	0.00%	7
ELECTRICITY	200	0.65%	1,339
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PARI-MUTUAL RACING	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	773	2.53%	5,175
PUB EMP RET ASSN	34	0.11%	228
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	362	1.18%	2,424
PUBLIC UTIL COMM	0	0.00%	0
REVENUE	934	3.06%	6,253
SECRETARY OF STATE	436	1.43%	2,919
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	4	0.01%	27
STATE UNIV SYSTEM	30	0.10%	201
TEACHERS RETIREMENT	3	0.01%	20
TRADE & ECON DEV	23	0.08%	154
TRANSPORTATION	5	0.02%	33
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	254	0.83%	1,701
VETERANS AFFAIRS	0	0.00%	0
VETERANS HOME BD	0	0.00%	0
WASTE MGMT BD	81	0.27%	542
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	128	0.42%	857
OTHER	1,551	5.07%	10,384
TOTAL	30,562	100.00%	204,612

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-90
SOURCE: DIVISION RECORDS

SCHEDULE 4.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	17,406	0.10%	1,309
PROPERTY MANAGEMENT	15,158	0.09%	1,140
INTERTECHNOLOGIES GROUP	329,082	1.85%	24,750
INFORMATION POLICY OFFICE	7,320	0.04%	551
OPERATIONS MANAGEMENT	7,370	0.04%	554
MATERIALS MGMT	25,679	0.14%	1,931
BUILDING CODE & CONST COORD	19,976	0.11%	1,502
BUILDING FUND	0	0.00%	0
PLANT MGMT	29,297	0.16%	2,203
STATE REGISTER & DOCUMENTS	16,368	0.09%	1,231
MICROGRAPHICS	1,394	0.01%	105
ELECTRONICS EQUIPMENT RENTAL	759	0.00%	57
STARS	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,026	0.02%	303
STATE PRINTER	7,560	0.04%	569
CENTRAL STORES	1,715	0.01%	129
MTLS SERVICES DISTRIBUTION	3,212	0.02%	242
COMMUTER VANS	231	0.00%	17
COMPUTER SERVICES	338,268	1.90%	25,441
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	155	0.00%	12
CAPITOL PARKING	1,122	0.01%	84
MGMT ANALYSIS-SP FD	2,685	0.02%	202
IISAC	0	0.00%	0
911 EMERGENCY	3,180	0.02%	239
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	112	0.00%	8
OTHER	336	0.00%	25
AGRICULTURE	250,575	1.41%	18,845
ANIMAL HEALTH BD	24,006	0.13%	1,805
ARTS BOARD	10,055	0.06%	756
ATTORNEY GENERAL	225,396	1.26%	16,952
AUDITOR	27,683	0.16%	2,082
COMMERCE	112,833	0.63%	8,486
COMMUNICATION IMPAIRED BD	112,222	0.63%	8,440
COMMUNITY COLLEGE BD	952,945	5.35%	71,670
CORRECTIONS	618,483	3.47%	46,515
DISABILITY COUNCIL	9,261	0.05%	697
EDUCATION-CENTRAL OFFICE	336,098	1.89%	25,277
EDUCATION-FARIBAULT SCHOOLS	38,061	0.21%	2,863
EDUCATION-VO-TECH	94,392	0.53%	7,099
EMPLOYEE RELATIONS	99,864	0.56%	7,511
FINANCE	103,347	0.58%	7,773
GAMING-ADMIN UNIT	273	0.00%	21
GAMBLING CONTROL	15,688	0.09%	1,180
GREATER MN CORP.	34,235	0.19%	2,575
HEALTH	334,605	1.88%	25,165
HEALTH LIC BDS			
MEDICAL EXAMINERS	8,470	0.05%	637
NURSING	9,356	0.05%	704
PHARMACY	2,918	0.02%	219
DENTISTRY	4,550	0.03%	342
CHIROPRACTORS	2,021	0.01%	152
PSYCHOLOGY	1,106	0.01%	83
OPTOMETRY	852	0.00%	64
NURSING HOME ADM	1,170	0.01%	88
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	6,527	0.04%	491
PODIATRY	64	0.00%	5
VETERINARY MEDICINE	666	0.00%	50
HEARING EXAMINER	33,159	0.19%	2,494
HIGHER ED COORD BD	53,597	0.30%	4,031

SCHEDULE 4.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	104,847	0.59%	7,885
HUMAN RIGHTS	62,822	0.35%	4,725
HUMAN SERVICES-CENTRAL OFFICE	691,427	3.88%	52,001
HUMAN SERVICES-INSTITUTIONS	612,340	3.44%	46,053
INDIAN AFFAIRS	6,344	0.04%	477
INVESTMENT BOARD	17,193	0.10%	1,293
IRON RANGE RESOURCES	88,361	0.50%	6,646
JOBS & TRAINING	1,337,595	7.51%	100,599
LABOR & INDUSTRY	188,615	1.06%	14,185
LEGISLATIVE AUDIT	19,824	0.11%	1,491
MEDIATION SVCS	17,551	0.10%	1,320
MILITARY AFFAIRS	380,517	2.14%	28,618
NATURAL RESOURCES	1,489,552	8.36%	112,027
NON-HEALTH LIC BDS			
BOXING	693	0.00%	52
BARBERS	908	0.01%	68
ELECTRICITY	12,695	0.07%	955
ARCHITECTS & ENG	2,255	0.01%	170
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,464	0.01%	110
PEACE OFFICERS	7,088	0.04%	533
PARI-MUTUAL RACING	12,025	0.07%	904
PLANNING	66,734	0.37%	5,019
POLLUTION CONTROL	340,235	1.91%	25,589
PUB EMP RET ASSN	29,374	0.16%	2,209
PUBLIC SAFETY	1,251,623	7.02%	94,133
PUBLIC SERVICE	63,789	0.36%	4,797
PUBLIC UTIL COMM	15,159	0.09%	1,140
REVENUE	754,449	4.23%	56,741
SECRETARY OF STATE	153,976	0.86%	11,580
STATE LOTTERY	28,091	0.16%	2,113
STATE RETIREMENT	10,165	0.06%	764
STATE UNIV SYSTEM	2,079,583	11.67%	156,403
TEACHERS RETIREMENT	30,090	0.17%	2,263
TRADE & ECON DEV	270,034	1.52%	20,309
TRANSPORTATION	1,875,195	10.52%	141,031
TRANSPORTATION REG BD	3,558	0.02%	268
TREASURER	3,924	0.02%	295
VETERANS AFFAIRS	18,340	0.10%	1,379
VETERANS HOME BD	45,908	0.26%	3,453
WASTE MGMT BD	37,519	0.21%	2,822
WRKRS COMP CT OF APPEALS	3,478	0.02%	262
ZOO	93,849	0.53%	7,058
OTHER	1,234,499	6.93%	92,845
TOTAL	17,820,577	100.00%	1,340,261

ALLOCATION BASIS: TELEPHONE CHARGES (OBJECT CODE 202) F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 4.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE-COMMUNICTNS
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,849	1,540	1,309
PROPERTY MANAGEMENT	1,414	274	1,140
INTERTECHNOLOGIES GROUP	24,777	27	24,750
INFORMATION POLICY OFFICE	551	0	551
OPERATIONS MANAGEMENT	554	0	554
MATERIALS MGMT	9,838	7,907	1,931
BUILDING CODE & CONST COORD	1,502	0	1,502
BUILDING FUND	54	54	0
PLANT MGMT	2,203	0	2,203
STATE REGISTER & DOCUMENTS	1,231	0	1,231
MICROGRAPHICS	125	20	105
ELECTRONICS EQUIPMENT RENTAL	57	0	57
STARS	0	0	0
TELECOMMUNICATIONS	0	0	0
MOTOR POOL	303	0	303
STATE PRINTER	569	0	569
CENTRAL STORES	129	0	129
MTLS SERVICES DISTRIBUTION	242	0	242
COMMUTER VANS	17	0	17
COMPUTER SERVICES	25,528	87	25,441
ADDRESSING & INSERT	0	0	0
MATERIALS TRANSFER	12	0	12
CAPITOL PARKING	84	0	84
MGMT ANALYSIS-SP FD	202	0	202
IISAC	308	308	0
911 EMERGENCY	239	0	239
RISK MGMT	0	0	0
VOLUNTEER SERVICES	8	0	8
OTHER	25	0	25
AGRICULTURE	21,871	3,026	18,845
ANIMAL HEALTH BD	1,805	0	1,805
ARTS BOARD	830	74	756
ATTORNEY GENERAL	36,341	19,389	16,952
AUDITOR	3,300	1,218	2,082
COMMERCE	21,755	13,269	8,486
COMMUNICATION IMPAIRED BD	8,440	0	8,440
COMMUNITY COLLEGE BD	71,677	7	71,670
CORRECTIONS	49,012	2,497	46,515
DISABILITY COUNCIL	697	0	697
EDUCATION-CENTRAL OFFICE	25,665	388	25,277
EDUCATION-FARIBAULT SCHOOLS	2,863	0	2,863
EDUCATION-VO-TECH	7,896	797	7,099
EMPLOYEE RELATIONS	10,383	2,872	7,511
FINANCE	26,941	19,168	7,773
GAMING-ADMIN UNIT	21	0	21
GAMBLING CONTROL	1,180	0	1,180
GREATER MN CORP.	2,575	0	2,575
HEALTH	34,491	9,326	25,165
HEALTH LIC BDS			
MEDICAL EXAMINERS	637	0	637
NURSING	1,052	348	704
PHARMACY	246	27	219
DENTISTRY	342	0	342
CHIROPRACTORS	152	0	152
PSYCHOLOGY	83	0	83
OPTOMETRY	64	0	64
NURSING HOME ADM	88	0	88
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	491	0	491
PODIATRY	5	0	5
VETERINARY MEDICINE	50	0	50
HEARING EXAMINER	3,860	1,366	2,494
HIGHER ED COORD BD	4,044	13	4,031

SCHEDULE 4.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE-COMMUNICTNS
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	16,046	8,161	7,885
HUMAN RIGHTS	8,702	3,977	4,725
HUMAN SERVICES-CENTRAL OFFICE	64,045	12,044	52,001
HUMAN SERVICES-INSTITUTIONS	51,710	5,657	46,053
INDIAN AFFAIRS	477	0	477
INVESTMENT BOARD	1,293	0	1,293
IRON RANGE RESOURCES	6,646	0	6,646
JOBS & TRAINING	123,864	23,265	100,599
LABOR & INDUSTRY	43,375	29,190	14,185
LEGISLATIVE AUDIT	2,830	1,339	1,491
MEDIATION SVCS	1,501	181	1,320
MILITARY AFFAIRS	29,642	1,024	28,618
NATURAL RESOURCES	115,535	3,508	112,027
NON-HEALTH LIC BDS			
BOXING	52	0	52
BARBERS	75	7	68
ELECTRICITY	2,294	1,339	955
ARCHITECTS & ENG	170	0	170
ABSTRACTORS	0	0	0
ACCOUNTANCY	110	0	110
PEACE OFFICERS	533	0	533
PARI-MUTUAL RACING	904	0	904
PLANNING	5,019	0	5,019
POLLUTION CONTROL	30,764	5,175	25,589
PUB EMP RET ASSN	2,437	228	2,209
PUBLIC SAFETY	94,133	0	94,133
PUBLIC SERVICE	7,221	2,424	4,797
PUBLIC UTIL COMM	1,140	0	1,140
REVENUE	62,994	6,253	56,741
SECRETARY OF STATE	14,499	2,919	11,580
STATE LOTTERY	2,113	0	2,113
STATE RETIREMENT	791	27	764
STATE UNIV SYSTEM	156,604	201	156,403
TEACHERS RETIREMENT	2,283	20	2,263
TRADE & ECON DEV	20,463	154	20,309
TRANSPORTATION	141,064	33	141,031
TRANSPORTATION REG BD	268	0	268
TREASURER	1,996	1,701	295
VETERANS AFFAIRS	1,379	0	1,379
VETERANS HOME BD	3,453	0	3,453
WASTE MGMT BD	3,364	542	2,822
WRKRS COMP CT OF APPEALS	262	0	262
ZOO	7,915	857	7,058
OTHER	103,229	10,384	92,845
TOTAL	1,544,873	204,612	1,340,261

SCHEDULE 5.1
FISCAL 92 BUDGET

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 is allocated as follows:

- 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. 1990.

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 1992

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		1,549,000
DEDUCTIONS:		
EQUIPMENT	(40,000)	
GRANTS	0	
TOTAL DEDUCTIONS		(40,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	9,408	
ADMN-ADMINISTRATIVE MGMT	29,506	
ADMN-PROPERTY MGMT	327	
ADMN-INTERTECHNOLOGIES GRP	551	
TOTAL ADDITIONS		39,792
TOTAL TO BE ALLOCATED		1,548,792

SCHEDULE 5.3
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATEWIDE SYSTEMS	OTHER
WAGES & BENEFITS				
SALARY & WAGES	1,055,000		954,000	101,000
OTHER EXPENSES & COST				
SERVICES	430,000		348,000	82,000
SUPPLIES	24,000		20,000	4,000
EQUIPMENT	40,000	40,000		
GRANTS	0	0		
DEPARTMENTAL EXPEND	1,549,000	40,000	1,322,000	187,000
COST ADJUSTMENTS				
DEDUCTIONS	(40,000)	(40,000)		
ADDITIONS	39,792	39,792		
COST BY FUNCTION	1,548,792	39,792	1,322,000	187,000
REALLOCATE GEN ADMN		(39,792)	34,861	4,931
ALLOCABLE COSTS	1,548,792		1,356,861	191,931
DISALLOWED	(191,931)			(191,931)
NET ALLOCATED	1,356,861		1,356,861	0

SCHEDULE 5.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	23,559	0.08%	1,114
PROPERTY MANAGEMENT	3,886	0.01%	184
INTERTECHNOLOGIES GROUP	16,846	0.06%	797
INFORMATION POLICY OFFICE	9,143	0.03%	432
OPERATIONS MANAGEMENT	4,572	0.02%	216
MATERIALS MGMT	361,105	1.26%	17,080
BUILDING CODE & CONST COORD	4,633	0.02%	219
BUILDING FUND	0	0.00%	0
PLANT MGMT	2,939	0.01%	139
STATE REGISTER & DOCUMENTS	37,945	0.13%	1,795
MICROGRAPHICS	698	0.00%	33
ELECTRONICS EQUIPMENT RENTAL	51	0.00%	2
STARS	9,228	0.03%	436
TELECOMMUNICATIONS	16,904	0.06%	800
MOTOR POOL	29,641	0.10%	1,402
STATE PRINTER	2,000	0.01%	95
CENTRAL STORES	439	0.00%	21
MTLS SERVICES DISTRIBUTION	19	0.00%	1
COMMUTER VANS	200	0.00%	9
COMPUTER SERVICES	3,000	0.01%	142
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	113	0.00%	5
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	109	0.00%	5
RISK MGMT	437	0.00%	21
VOLUNTEER SERVICES	0	0.00%	0
OTHER	695	0.00%	33
AGRICULTURE	34,880	0.12%	1,650
ANIMAL HEALTH BD	9,947	0.03%	470
ARTS BOARD	459	0.00%	22
ATTORNEY GENERAL	15,360	0.05%	727
AUDITOR	554	0.00%	26
COMMERCE	6,741	0.02%	319
COMMUNICATION IMPAIRED BD	885	0.00%	42
COMMUNITY COLLEGE BD	23,223	0.08%	1,098
CORRECTIONS	148,294	0.52%	7,014
DISABILITY COUNCIL	400	0.00%	19
EDUCATION-CENTRAL OFFICE	111,178	0.39%	5,259
EDUCATION-FARIBAULT SCHOOLS	813	0.00%	38
EDUCATION-VO-TECH	67,340	0.23%	3,185
EMPLOYEE RELATIONS	1,281,417	4.47%	60,610
FINANCE	1,483,231	5.17%	70,155
GAMING-ADMIN UNIT	505	0.00%	24
GAMBLING CONTROL	313	0.00%	15
GREATER MN CORP.	676	0.00%	32
HEALTH	227,780	0.79%	10,774
HEALTH LIC BDS			
MEDICAL EXAMINERS	240,971	0.84%	11,398
NURSING	20,333	0.07%	962
PHARMACY	15,498	0.05%	733
DENTISTRY	14,936	0.05%	706
CHIROPRACTORS	13,655	0.05%	646
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	100	0.00%	5
SOCIAL WRK & MNTL HLTH	117	0.00%	6
SOCIAL WRK LIC BD	327	0.00%	15
MARR & FAMILY THERAPY BD	246	0.00%	12
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	3,445	0.01%	163
HEARING EXAMINER	456	0.00%	22
HIGHER ED COORD BD	21,505	0.07%	1,017

SCHEDULE 5.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	166,322	0.58%	7,867
HUMAN RIGHTS	300	0.00%	14
HUMAN SERVICES-CENTRAL OFFICE	10,350,027	36.08%	489,546
HUMAN SERVICES-INSTITUTIONS	6,205	0.02%	293
INDIAN AFFAIRS	150	0.00%	7
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	1,512	0.01%	72
JOBS & TRAINING	573,883	2.00%	27,144
LABOR & INDUSTRY	17,859	0.06%	845
LEGISLATIVE AUDIT	66,555	0.23%	3,148
MEDIATION SVCS	52,450	0.18%	2,481
MILITARY AFFAIRS	3,827	0.01%	181
NATURAL RESOURCES	562,430	1.96%	26,602
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	396	0.00%	19
ELECTRICITY	34,598	0.12%	1,636
ARCHITECTS & ENG	6,073	0.02%	287
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3,547	0.01%	168
PEACE OFFICERS	300	0.00%	14
PARI-MUTUAL RACING	20,404	0.07%	965
PLANNING	4,667	0.02%	221
POLLUTION CONTROL	19,366	0.07%	916
PUB EMP RET ASSN	111	0.00%	5
PUBLIC SAFETY	4,662,698	16.25%	220,541
PUBLIC SERVICE	5,432	0.02%	257
PUBLIC UTIL COMM	852	0.00%	40
REVENUE	5,442,916	18.97%	257,444
SECRETARY OF STATE	5,706	0.02%	270
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	223,190	0.78%	10,557
STATE UNIV SYSTEM	36,832	0.13%	1,742
TEACHERS RETIREMENT	57,780	0.20%	2,733
TRADE & ECON DEV	14,233	0.05%	673
TRANSPORTATION	1,975,589	6.89%	93,443
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	549	0.00%	26
VETERANS AFFAIRS	9,975	0.03%	472
VETERANS HOME BD	2,017	0.01%	95
WASTE MGMT BD	2,775	0.01%	131
WRKRS COMP CT OF APPEALS	297	0.00%	14
ZOO	693	0.00%	33
OTHER	80,642	0.28%	3,814
TOTAL	28,686,905	100.00%	1,356,861

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

SCHEDULE 5.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

DEPARTMENTAL COST ALLOCATON SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	1,114	1,114
PROPERTY MANAGEMENT	184	184
INTERTECHNOLOGIES GROUP	797	797
INFORMATION POLICY OFFICE	432	432
OPERATIONS MANAGEMENT	216	216
MATERIALS MGMT	17,080	17,080
BUILDING CODE & CONST COORD	219	219
BUILDING FUND	0	0
PLANT MGMT	139	139
STATE REGISTER & DOCUMENTS	1,795	1,795
MICROGRAPHICS	33	33
ELECTRONICS EQUIPMENT RENTAL	2	2
STARS	436	436
TELECOMMUNICATIONS	800	800
MOTOR POOL	1,402	1,402
STATE PRINTER	95	95
CENTRAL STORES	21	21
MTLS SERVICES DISTRIBUTION	1	1
COMMUTER VANS	9	9
COMPUTER SERVICES	142	142
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CAPITOL PARKING	5	5
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	5	5
RISK MGMT	21	21
VOLUNTEER SERVICES	0	0
OTHER	33	33
AGRICULTURE	1,650	1,650
ANIMAL HEALTH BD	470	470
ARTS BOARD	22	22
ATTORNEY GENERAL	727	727
AUDITOR	26	26
COMMERCE	319	319
COMMUNICATION IMPAIRED BD	42	42
COMMUNITY COLLEGE BD	1,098	1,098
CORRECTIONS	7,014	7,014
DISABILITY COUNCIL	19	19
EDUCATION-CENTRAL OFFICE	5,259	5,259
EDUCATION-FARIBAULT SCHOOLS	38	38
EDUCATION-VO-TECH	3,185	3,185
EMPLOYEE RELATIONS	60,610	60,610
FINANCE	70,155	70,155
GAMING-ADMIN UNIT	24	24
GAMBLING CONTROL	15	15
GREATER MN CORP.	32	32
HEALTH	10,774	10,774
HEALTH LIC BDS		
MEDICAL EXAMINERS	11,398	11,398
NURSING	962	962
PHARMACY	733	733
DENTISTRY	706	706
CHIROPRACTORS	646	646
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	5	5
SOCIAL WRK & MNTL HLTH	6	6
SOCIAL WRK LIC BD	15	15
MARR & FAMILY THERAPY BD	12	12
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	163	163
HEARING EXAMINER	22	22
HIGHER ED COORD BD	1,017	1,017

SCHEDULE 5.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

DEPARTMENTAL COST ALLOCATON SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	7,867	7,867
HUMAN RIGHTS	14	14
HUMAN SERVICES-CENTRAL OFFICE	489,546	489,546
HUMAN SERVICES-INSTITUTIONS	293	293
INDIAN AFFAIRS	7	7
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	72	72
JOBS & TRAINING	27,144	27,144
LABOR & INDUSTRY	845	845
LEGISLATIVE AUDIT	3,148	3,148
MEDIATION SVCS	2,481	2,481
MILITARY AFFAIRS	181	181
NATURAL RESOURCES	26,602	26,602
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	19	19
ELECTRICITY	1,636	1,636
ARCHITECTS & ENG	287	287
ABSTRACTORS	0	0
ACCOUNTANCY	168	168
PEACE OFFICERS	14	14
PARI-MUTUAL RACING	965	965
PLANNING	221	221
POLLUTION CONTROL	916	916
PUB EMP RET ASSN	5	5
PUBLIC SAFETY	220,541	220,541
PUBLIC SERVICE	257	257
PUBLIC UTIL COMM	40	40
REVENUE	257,444	257,444
SECRETARY OF STATE	270	270
STATE LOTTERY	0	0
STATE RETIREMENT	10,557	10,557
STATE UNIV SYSTEM	1,742	1,742
TEACHERS RETIREMENT	2,733	2,733
TRADE & ECON DEV	673	673
TRANSPORTATION	93,443	93,443
TRANSPORTATION REG BD	0	0
TREASURER	26	26
VETERANS AFFAIRS	472	472
VETERANS HOME BD	95	95
WASTE MGMT BD	131	131
WRKRS COMP CT OF APPEALS	14	14
ZOO	33	33
OTHER	3,814	3,814
TOTAL	1,356,861	1,356,861

SCHEDULE 6.1
FISCAL 92 BUDGET

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:

- 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. 1990 postage charges.

- 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 1990.

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

SCHEDULE 6.2
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		1,286,000
DEDUCTIONS:		
EQUIPMENT	(3,000)	
TOTAL DEDUCTIONS		(3,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	8,031	
ADMIN-ADMINISTRATIVE MGMT	157,110	
ADMIN-PROPERTY MGMT	2,287	
ADMIN-INTERTECHNOLOGY GRP	554	
ADMIN-INFORM POLICY OFF	216	
TOTAL ADDITIONS		168,198
TOTAL TO BE ALLOCATED		1,451,198

SCHEDULE 6.3
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMN	CENTRAL MAIL	EMPLOYEE ASSIST	OTHER
WAGES & BENEFITS					
SALARIES & WAGES	918,000		295,000	301,000	322,000
OTHER EXPENSE & COST					
SERVICES	348,000		137,000	134,000	77,000
SUPPLIES	17,000		4,000	7,000	6,000
EQUIPMENT	3,000	3,000			
DEPARTMENTAL EXPEND	1,286,000	3,000	436,000	442,000	405,000
COST ADJUSTMENTS					
DEDUCTIONS	(3,000)	(3,000)			
ADDITIONS	168,198	168,198			
COST BY FUNCTION	1,451,198	168,198	436,000	442,000	405,000
REALLOCATE ADMN	0	(168,198)	57,158	57,945	53,095
ALLOCABLE COSTS	1,451,198	0	493,158	499,945	458,095
DISALLOWED	(458,095)				(458,095)
NET ALLOCATED	993,103	0	493,158	499,945	0

SCHEDULE 6.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	6,038	0.07%	347
PROPERTY MANAGEMENT	6,487	0.08%	373
INTERTECHNOLOGIES GROUP	2,237	0.03%	129
INFORMATION POLICY OFFICE	2,678	0.03%	154
OPERATIONS MANAGEMENT	9,078	0.11%	522
MATERIALS MGMT	47,897	0.56%	2,755
BUILDING CODE & CONST COORD	6,436	0.08%	370
BUILDING FUND	0	0.00%	0
PLANT MGMT	660	0.01%	38
STATE REGISTER & DOCUMENTS	85,037	0.99%	4,891
MICROGRAPHICS	455	0.01%	26
ELECTRONICS EQUIPMENT RENTAL	51	0.00%	3
STARS	3,576	0.04%	206
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	602	0.01%	35
STATE PRINTER	730	0.01%	42
CENTRAL STORES	1,513	0.02%	87
MTLS SERVICES DISTRIBUTION	2,775	0.03%	160
COMMUTER VANS	2	0.00%	0
COMPUTER SERVICES	19,671	0.23%	1,131
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	1,453	0.02%	84
MGMT ANALYSIS-SP FD	179	0.00%	10
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	3,193	0.04%	184
OTHER	125	0.00%	7
AGRICULTURE	176,218	2.06%	10,135
ANIMAL HEALTH BD	12,559	0.15%	722
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	83,755	0.98%	4,817
AUDITOR	22,128	0.26%	1,273
COMMERCE	132,094	1.54%	7,597
COMMUNICATION IMPAIRED BD	5,662	0.07%	326
COMMUNITY COLLEGE BD	77,490	0.90%	4,457
CORRECTIONS	38,378	0.45%	2,207
DISABILITY COUNCIL	9,378	0.11%	539
EDUCATION-CENTRAL OFFICE	449,122	5.24%	25,830
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	83,575	0.97%	4,807
EMPLOYEE RELATIONS	115,910	1.35%	6,666
FINANCE	220,820	2.58%	12,700
GAMING-ADMIN UNIT	153	0.00%	9
GAMBLING CONTROL	16,806	0.20%	967
GREATER MN CORP.	203	0.00%	12
HEALTH	33,526	0.39%	1,928
HEALTH LIC BDS			
MEDICAL EXAMINERS	19,163	0.22%	1,102
NURSING	33,411	0.39%	1,922
PHARMACY	0	0.00%	0
DENTISTRY	3,893	0.05%	224
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	189	0.00%	11
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
HEARING EXAMINER	420	0.00%	24
HIGHER ED COORD BD	100,840	1.18%	5,800

SCHEDULE 6.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	60,630	0.71%	3,487
HUMAN RIGHTS	23,241	0.27%	1,337
HUMAN SERVICES-CENTRAL OFFICE	1,106,649	12.91%	63,646
HUMAN SERVICES-INSTITUTIONS	2,303	0.03%	132
INDIAN AFFAIRS	664	0.01%	38
INVESTMENT BOARD	2,972	0.03%	171
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	8,006	0.09%	460
LABOR & INDUSTRY	168,886	1.97%	9,713
LEGISLATIVE AUDIT	6,709	0.08%	386
MEDIATION SVCS	13,386	0.16%	770
MILITARY AFFAIRS	0	0.00%	0
NATURAL RESOURCES	535,053	6.24%	30,772
NON-HEALTH LIC BDS			
BOXING	266	0.00%	15
BARBERS	2,992	0.03%	172
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	397	0.00%	23
ACCOUNTANCY	12,915	0.15%	743
PEACE OFFICERS	6,091	0.07%	350
PARI-MUTUAL RACING	600	0.01%	35
PLANNING	61,564	0.72%	3,541
POLLUTION CONTROL	29,762	0.35%	1,712
PUB EMP RET ASSN	275,597	3.21%	15,850
PUBLIC SAFETY	1,977,207	23.06%	113,714
PUBLIC SERVICE	25,558	0.30%	1,470
PUBLIC UTIL COMM	7,933	0.09%	456
REVENUE	1,041,990	12.15%	59,928
SECRETARY OF STATE	104,902	1.22%	6,033
STATE LOTTERY	23,409	0.27%	1,346
STATE RETIREMENT	61,459	0.72%	3,535
STATE UNIV SYSTEM	71,642	0.84%	4,120
TEACHERS RETIREMENT	132,501	1.55%	7,620
TRADE & ECON DEV	425,926	4.97%	24,496
TRANSPORTATION	265,225	3.09%	15,254
TRANSPORTATION REG BD	4,008	0.05%	231
TREASURER	2,162	0.03%	124
VETERANS AFFAIRS	8,868	0.10%	510
VETERANS HOME BD	1,258	0.01%	72
WASTE MGMT BD	6,021	0.07%	346
WRKRS COMP CT OF APPEALS	2,389	0.03%	137
ZOO	999	0.01%	57
OTHER	256,066	2.99%	14,727
TOTAL	8,574,772	100.00%	493,158

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE 1990
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 6.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	44.14	0.12%	602
PROPERTY MANAGEMENT	33.92	0.09%	463
INTERTECHNOLOGIES GROUP	31.08	0.08%	424
INFORMATION POLICY OFFICE	15.18	0.04%	207
OPERATIONS MANAGEMENT	22.60	0.06%	308
MATERIALS MGMT	54.49	0.15%	743
BUILDING CODE & CONST COORD	25.75	0.07%	351
BUILDING FUND	0.00	0.00%	0
PLANT MGMT	158.37	0.43%	2,161
STATE REGISTER & DOCUMENTS	20.13	0.05%	275
MICROGRAPHICS	15.61	0.04%	213
ELECTRONICS EQUIPMENT RENTAL	1.50	0.00%	20
STARS	4.88	0.01%	67
TELECOMMUNICATIONS	11.16	0.03%	152
MOTOR POOL	15.97	0.04%	218
STATE PRINTER	59.46	0.16%	811
CENTRAL STORES	14.01	0.04%	191
MTLS SERVICES DISTRIBUTION	9.65	0.03%	132
COMMUTER VANS	0.72	0.00%	10
COMPUTER SERVICES	235.35	0.64%	3,211
ADDRESSING & INSERT	6.78	0.02%	93
MATERIALS TRANSFER	12.00	0.03%	164
CAPITOL PARKING	1.60	0.00%	22
MGMT ANALYSIS-SP FD	10.47	0.03%	143
IISAC	0.00	0.00%	0
911 EMERGENCY	2.66	0.01%	36
RISK MGMT	0.90	0.00%	12
VOLUNTEER SERVICES	1.00	0.00%	14
OTHER	2.09	0.01%	29
AGRICULTURE	423.37	1.16%	5,777
ANIMAL HEALTH BD	36.16	0.10%	493
ARTS BOARD	15.33	0.04%	209
ATTORNEY GENERAL	372.03	1.02%	5,076
AUDITOR	105.79	0.29%	1,443
COMMERCE	226.00	0.62%	3,084
COMMUNICATION IMPAIRED BD	1.00	0.00%	14
COMMUNITY COLLEGE BD	2,416.13	6.59%	32,967
CORRECTIONS	2,027.31	5.53%	27,661
DISABILITY COUNCIL	9.90	0.03%	135
EDUCATION-CENTRAL OFFICE	405.65	1.11%	5,535
EDUCATION-FARIBAULT SCHOOLS	189.54	0.52%	2,586
EDUCATION-VO-TECH	112.72	0.31%	1,538
EMPLOYEE RELATIONS	181.47	0.50%	2,476
FINANCE	121.39	0.33%	1,656
GAMING-ADMIN UNIT	2.17	0.01%	30
GAMBLING CONTROL	11.58	0.03%	158
GREATER MN CORP.	0.00	0.00%	0
HEALTH	849.99	2.32%	11,598
HEALTH LIC BDS			
MEDICAL EXAMINERS	20.91	0.06%	285
NURSING	21.33	0.06%	291
PHARMACY	6.91	0.02%	94
DENTISTRY	5.04	0.01%	69
CHIROPRACTORS	4.00	0.01%	55
PSYCHOLOGY	3.43	0.01%	47
OPTOMETRY	1.82	0.00%	25
NURSING HOME ADM	2.00	0.01%	27
SOCIAL WRK & MNTL HLTH	7.08	0.02%	97
SOCIAL WRK LIC BD	1.04	0.00%	14
MARR & FAMILY THERAPY BD	0.83	0.00%	11
UNLIC MNTL HLTH PROV BD	1.00	0.00%	14
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.25	0.00%	17
HEARING EXAMINER	73.33	0.20%	1,001
HIGHER ED COORD BD	70.35	0.19%	960

SCHEDULE 6.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	3.00	0.01%	41
HOUSING FINANCE	130.83	0.36%	1,785
HUMAN RIGHTS	67.45	0.18%	920
HUMAN SERVICES-CENTRAL OFFICE	1,023.76	2.79%	13,969
HUMAN SERVICES-INSTITUTIONS	5,607.49	15.30%	76,511
INDIAN AFFAIRS	6.00	0.02%	82
INVESTMENT BOARD	24.83	0.07%	339
IRON RANGE RESOURCES	130.93	0.36%	1,786
JOBS & TRAINING	2,012.79	5.49%	27,463
LABOR & INDUSTRY	339.45	0.93%	4,632
LEGISLATIVE AUDIT	68.72	0.19%	938
MEDIATION SVCS	20.00	0.05%	273
MILITARY AFFAIRS	339.84	0.93%	4,637
NATURAL RESOURCES	2,520.46	6.88%	34,390
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	20
BARBERS	2.00	0.01%	27
ELECTRICITY	20.83	0.06%	284
ARCHITECTS & ENG	6.33	0.02%	86
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	55
PEACE OFFICERS	0.00	0.00%	0
PARI-MUTUAL RACING	11.08	0.03%	151
PLANNING	106.44	0.29%	1,452
POLLUTION CONTROL	606.33	1.65%	8,273
PUB EMP RET ASSN	65.33	0.18%	891
PUBLIC SAFETY	1,775.13	4.84%	24,220
PUBLIC SERVICE	129.07	0.35%	1,761
PUBLIC UTIL COMM	34.72	0.09%	474
REVENUE	1,156.41	3.16%	15,778
SECRETARY OF STATE	62.06	0.17%	847
STATE LOTTERY	64.62	0.18%	882
STATE RETIREMENT	36.43	0.10%	497
STATE UNIV SYSTEM	4,713.93	12.87%	64,319
TEACHERS RETIREMENT	48.52	0.13%	662
TRADE & ECON DEV	253.05	0.69%	3,453
TRANSPORTATION	5,182.08	14.14%	70,706
TRANSPORTATION REG BD	9.00	0.02%	123
TREASURER	12.00	0.03%	164
VETERANS AFFAIRS	36.33	0.10%	496
VETERANS HOME BD	456.38	1.25%	6,227
WASTE MGMT BD	30.29	0.08%	413
WRKRS COMP CT OF APPEALS	19.15	0.05%	261
ZOO	151.23	0.41%	2,063
OTHER	812.06	2.22%	11,079
TOTAL	36,641.17	100.00%	499,945

ALLOCATION BASIS: LEGISLATIVE APPROVED COMPLEMENT F.Y. 1990
SOURCE: LAWS OF 1989

SCHEDULE 6.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	949	347	602
PROPERTY MANAGEMENT	836	373	463
INTERTECHNOLOGIES GROUP	553	129	424
INFORMATION POLICY OFFICE	361	154	207
OPERATIONS MANAGEMENT	830	522	308
MATERIALS MGMT	3,498	2,755	743
BUILDING CODE & CONST COORD	721	370	351
BUILDING FUND	0	0	0
PLANT MGMT	2,199	38	2,161
STATE REGISTER & DOCUMENTS	5,166	4,891	275
MICROGRAPHICS	239	26	213
ELECTRONICS EQUIPMENT RENTAL	23	3	20
STARS	273	206	67
TELECOMMUNICATIONS	152	0	152
MOTOR POOL	253	35	218
STATE PRINTER	853	42	811
CENTRAL STORES	278	87	191
MTLS SERVICES DISTRIBUTION	292	160	132
COMMUTER VANS	10	0	10
COMPUTER SERVICES	4,342	1,131	3,211
ADDRESSING & INSERT	93	0	93
MATERIALS TRANSFER	164	0	164
CAPITOL PARKING	106	84	22
MGMT ANALYSIS-SP FD	153	10	143
IISAC	0	0	0
911 EMERGENCY	36	0	36
RISK MGMT	12	0	12
VOLUNTEER SERVICES	198	184	14
OTHER	36	7	29
AGRICULTURE	15,912	10,135	5,777
ANIMAL HEALTH BD	1,215	722	493
ARTS BOARD	209	0	209
ATTORNEY GENERAL	9,893	4,817	5,076
AUDITOR	2,716	1,273	1,443
COMMERCE	10,681	7,597	3,084
COMMUNICATION IMPAIRED BD	340	326	14
COMMUNITY COLLEGE BD	37,424	4,457	32,967
CORRECTIONS	29,868	2,207	27,661
DISABILITY COUNCIL	674	539	135
EDUCATION-CENTRAL OFFICE	31,365	25,830	5,535
EDUCATION-FARIBAULT SCHOOLS	2,586	0	2,586
EDUCATION-VO-TECH	6,345	4,807	1,538
EMPLOYEE RELATIONS	9,142	6,666	2,476
FINANCE	14,356	12,700	1,656
GAMING-ADMIN UNIT	39	9	30
GAMBLING CONTROL	1,125	967	158
GREATER MN CORP.	12	12	0
HEALTH	13,526	1,928	11,598
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,387	1,102	285
NURSING	2,213	1,922	291
PHARMACY	94	0	94
DENTISTRY	293	224	69
CHIROPRACTORS	55	0	55
PSYCHOLOGY	47	0	47
OPTOMETRY	36	11	25
NURSING HOME ADM	27	0	27
SOCIAL WRK & MNTL HLTH	97	0	97
SOCIAL WRK LIC BD	14	0	14
MARR & FAMILY THERAPY BD	11	0	11
UNLIC MNTL HLTH PROV BD	14	0	14
PODIATRY	0	0	0
VETERINARY MEDICINE	17	0	17
HEARING EXAMINER	1,025	24	1,001
HIGHER ED COORD BD	6,760	5,800	960

SCHEDULE 6.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
HIGHER ED FAC AUTH	41	0	41
HOUSING FINANCE	5,272	3,487	1,785
HUMAN RIGHTS	2,257	1,337	920
HUMAN SERVICES-CENTRAL OFFICE	77,615	63,646	13,969
HUMAN SERVICES-INSTITUTIONS	76,643	132	76,511
INDIAN AFFAIRS	120	38	82
INVESTMENT BOARD	510	171	339
IRON RANGE RESOURCES	1,786	0	1,786
JOBS & TRAINING	27,923	460	27,463
LABOR & INDUSTRY	14,345	9,713	4,632
LEGISLATIVE AUDIT	1,324	386	938
MEDIATION SVCS	1,043	770	273
MILITARY AFFAIRS	4,637	0	4,637
NATURAL RESOURCES	65,162	30,772	34,390
NON-HEALTH LIC BDS			
BOXING	35	15	20
BARBERS	199	172	27
ELECTRICITY	284	0	284
ARCHITECTS & ENG	86	0	86
ABSTRACTORS	23	23	0
ACCOUNTANCY	798	743	55
PEACE OFFICERS	350	350	0
PARI-MUTUAL RACING	186	35	151
PLANNING	4,993	3,541	1,452
POLLUTION CONTROL	9,985	1,712	8,273
PUB EMP RET ASSN	16,741	15,850	891
PUBLIC SAFETY	137,934	113,714	24,220
PUBLIC SERVICE	3,231	1,470	1,761
PUBLIC UTIL COMM	930	456	474
REVENUE	75,706	59,928	15,778
SECRETARY OF STATE	6,880	6,033	847
STATE LOTTERY	2,228	1,346	882
STATE RETIREMENT	4,032	3,535	497
STATE UNIV SYSTEM	68,439	4,120	64,319
TEACHERS RETIREMENT	8,282	7,620	662
TRADE & ECON DEV	27,949	24,496	3,453
TRANSPORTATION	85,960	15,254	70,706
TRANSPORTATION REG BD	354	231	123
TREASURER	288	124	164
VETERANS AFFAIRS	1,006	510	496
VETERANS HOME BD	6,299	72	6,227
WASTE MGMT BD	759	346	413
WRKRS COMP CT OF APPEALS	398	137	261
ZOO	2,120	57	2,063
OTHER	25,806	14,727	11,079
TOTAL	993,103	493,158	499,945

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:

- Procurement - costs of central purchasing have been allocated based on the number of encumbrance transactions (A44) processed in F.Y. 1990. Contract Management is included with Procurement.

- Inventory Management - this division provides for the inventory of fixed assets along with the consultation services in connection with inventories of consumable supplies. Costs are allowable for plan purposes and have been allocated based on the number of items in each department's fixed asset inventory as of July 9, 1990.

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

SCHEDULE 7.2
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		3,351,000
DEDUCTIONS:		
EQUIPMENT	(8,000)	
TOTAL DEDUCTIONS		(8,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	7,120	
ADMIN-ADMINISTRATIVE MGMT	84,513	
ADMIN-PROPERTY MGMT	653	
ADMIN-INTERTECHNOLOGY GRP	9,838	
ADMIN-INFORM POLICY OFF	17,080	
ADMIN-OPERATIONS MGMT	3,498	
TOTAL ADDITIONS		122,702
TOTAL TO BE ALLOCATED		3,465,702

SCHEDULE 7.3
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMN	INVENTRY MGMT	PROCRMNT	MTLS SVCS & DIST
WAGES & BENEFITS					
SALARIES & WAGES	2,413,000	380,000	116,000	1,726,000	191,000
OTHER EXPENSE & COST					
SERVICES	839,000	205,000	53,000	539,000	42,000
SUPPLIES	91,000	65,000	0	11,000	15,000
EQUIPMENT	8,000	0	0	8,000	0
DEPARTMENTAL EXPEND	3,351,000	650,000	169,000	2,284,000	248,000
COST ADJUSTMENTS					
DEDUCTIONS	(8,000)	(8,000)			
ADDITIONS	122,702	122,702			
COST BY FUNCTION	3,465,702	764,702	169,000	2,284,000	248,000
REALLOCATE ADMN	0	(764,702)	47,847	646,642	70,213
ALLOCABLE COSTS	3,465,702	0	216,847	2,930,642	318,213
DISALLOWED	(318,213)				(318,213)
NET ALLOCATED	3,147,489	0	216,847	2,930,642	0

SCHEDULE 7.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	137	0.09%	203
PROPERTY MANAGEMENT	120	0.08%	178
INTERTECHNOLOGIES GROUP	241	0.16%	358
INFORMATION POLICY OFFICE	49	0.03%	73
OPERATIONS MANAGEMENT	48	0.03%	71
MATERIALS MGMT	69	0.05%	102
BUILDING CODE & CONST COORD	45	0.03%	67
BUILDING FUND	0	0.00%	0
PLANT MGMT	519	0.36%	770
STATE REGISTER & DOCUMENTS	85	0.06%	126
MICROGRAPHICS	41	0.03%	61
ELECTRONICS EQUIPMENT RENTAL	400	0.27%	593
STARS	0	0.00%	0
TELECOMMUNICATIONS	6	0.00%	9
MOTOR POOL	1,367	0.94%	2,028
STATE PRINTER	123	0.08%	182
CENTRAL STORES	19	0.01%	28
MTLS SERVICES DISTRIBUTION	15	0.01%	22
COMMUTER VANS	27	0.02%	40
COMPUTER SERVICES	4,960	3.39%	7,359
ADDRESSING & INSERT	9	0.01%	13
MATERIALS TRANSFER	25	0.02%	37
CAPITOL PARKING	5	0.00%	7
MGMT ANALYSIS-SP FD	2	0.00%	3
IISAC	7	0.00%	10
911 EMERGENCY	0	0.00%	0
RISK MGMT	6	0.00%	9
VOLUNTEER SERVICES	0	0.00%	0
OTHER	365	0.25%	542
AGRICULTURE	1,116	0.76%	1,656
ANIMAL HEALTH BD	25	0.02%	37
ARTS BOARD	21	0.01%	31
ATTORNEY GENERAL	540	0.37%	801
AUDITOR	102	0.07%	151
COMMERCE	282	0.19%	418
COMMUNICATION IMPAIRED BD	22	0.02%	33
COMMUNITY COLLEGE BD	13,141	8.99%	19,497
CORRECTIONS	6,712	4.59%	9,958
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,266	0.87%	1,878
EDUCATION-FARIBAULT SCHOOLS	326	0.22%	484
EDUCATION-VO-TECH	558	0.38%	828
EMPLOYEE RELATIONS	371	0.25%	550
FINANCE	387	0.26%	574
GAMING-ADMIN UNIT	8	0.01%	12
GAMBLING CONTROL	35	0.02%	52
GREATER MN CORP.	0	0.00%	0
HEALTH	1,987	1.36%	2,948
HEALTH LIC BDS			
MEDICAL EXAMINERS	65	0.04%	96
NURSING	24	0.02%	36
PHARMACY	13	0.01%	19
DENTISTRY	29	0.02%	43
CHIROPRACTORS	7	0.00%	10
PSYCHOLOGY	3	0.00%	4
OPTOMETRY	5	0.00%	7
NURSING HOME ADM	1	0.00%	1
SOCIAL WRK & MNTL HLTH	13	0.01%	19
SOCIAL WRK LIC BD	6	0.00%	9
MARR & FAMILY THERAPY BD	1	0.00%	1
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	1	0.00%	1
VETERINARY MEDICINE	2	0.00%	3
HEARING EXAMINER	210	0.14%	312
HIGHER ED COORD BD	145	0.10%	215

SCHEDULE 7.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.00%	3
HOUSING FINANCE	287	0.20%	426
HUMAN RIGHTS	82	0.06%	122
HUMAN SERVICES-CENTRAL OFFICE	4,906	3.36%	7,279
HUMAN SERVICES-INSTITUTIONS	4,903	3.35%	7,274
INDIAN AFFAIRS	15	0.01%	22
INVESTMENT BOARD	50	0.03%	74
IRON RANGE RESOURCES	797	0.55%	1,182
JOBS & TRAINING	7,991	5.47%	11,856
LABOR & INDUSTRY	707	0.48%	1,049
LEGISLATIVE AUDIT	193	0.13%	286
MEDIATION SVCS	79	0.05%	117
MILITARY AFFAIRS	474	0.32%	703
NATURAL RESOURCES	22,267	15.23%	33,036
NON-HEALTH LIC BDS			
BOXING	1	0.00%	1
BARBERS	6	0.00%	9
ELECTRICITY	30	0.02%	45
ARCHITECTS & ENG	14	0.01%	21
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	13	0.01%	19
PEACE OFFICERS	35	0.02%	52
PARI-MUTUAL RACING	28	0.02%	42
PLANNING	443	0.30%	657
POLLUTION CONTROL	1,504	1.03%	2,231
PUB EMP RET ASSN	198	0.14%	294
PUBLIC SAFETY	8,605	5.89%	12,767
PUBLIC SERVICE	438	0.30%	650
PUBLIC UTIL COMM	91	0.06%	135
REVENUE	3,079	2.11%	4,568
SECRETARY OF STATE	565	0.39%	838
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	49	0.03%	73
STATE UNIV SYSTEM	24,227	16.58%	35,944
TEACHERS RETIREMENT	94	0.06%	139
TRADE & ECON DEV	783	0.54%	1,162
TRANSPORTATION	23,829	16.30%	35,354
TRANSPORTATION REG BD	9	0.01%	13
TREASURER	54	0.04%	80
VETERANS AFFAIRS	567	0.39%	841
VETERANS HOME BD	116	0.08%	172
WASTE MGMT BD	9	0.01%	13
WRKRS COMP CT OF APPEALS	36	0.02%	53
ZOO	879	0.60%	1,304
OTHER	1,589	1.09%	2,366
TOTAL	146,158	100.00%	216,847

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-90
SOURCE: FIXED ASSET SUMMARY REPORT

SCHEDULE 7.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	35	0.06%	1,772
PROPERTY MANAGEMENT	97	0.17%	4,911
INTERTECHNOLOGIES GROUP	38	0.07%	1,924
INFORMATION POLICY OFFICE	48	0.08%	2,430
OPERATIONS MANAGEMENT	95	0.16%	4,810
MATERIALS MGMT	22	0.04%	1,114
BUILDING CODE & CONST COORD	26	0.04%	1,316
BUILDING FUND	1,982	3.42%	100,344
PLANT MGMT	264	0.46%	13,366
STATE REGISTER & DOCUMENTS	53	0.09%	2,683
MICROGRAPHICS	33	0.06%	1,671
ELECTRONICS EQUIPMENT RENTAL	106	0.18%	5,367
STARS	11	0.02%	557
TELECOMMUNICATIONS	30	0.05%	1,519
MOTOR POOL	267	0.46%	13,518
STATE PRINTER	55	0.10%	2,785
CENTRAL STORES	112	0.19%	5,670
MTLS SERVICES DISTRIBUTION	3	0.01%	152
COMMUTER VANS	6	0.01%	304
COMPUTER SERVICES	822	1.42%	41,616
ADDRESSING & INSERT	6	0.01%	304
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	29	0.05%	1,468
MGMT ANALYSIS-SP FD	6	0.01%	304
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	22	0.04%	1,114
VOLUNTEER SERVICES	2	0.00%	101
OTHER	108	0.19%	5,468
AGRICULTURE	1,238	2.14%	62,677
ANIMAL HEALTH BD	59	0.10%	2,987
ARTS BOARD	287	0.50%	14,530
ATTORNEY GENERAL	266	0.46%	13,467
AUDITOR	39	0.07%	1,974
COMMERCE	159	0.27%	8,050
COMMUNICATION IMPAIRED BD	26	0.04%	1,316
COMMUNITY COLLEGE BD	2,809	4.85%	142,214
CORRECTIONS	2,415	4.17%	122,266
DISABILITY COUNCIL	17	0.03%	861
EDUCATION-CENTRAL OFFICE	882	1.52%	44,654
EDUCATION-FARIBAULT SCHOOLS	1,141	1.97%	57,766
EDUCATION-VO-TECH	338	0.58%	17,112
EMPLOYEE RELATIONS	278	0.48%	14,075
FINANCE	51	0.09%	2,582
GAMING-ADMIN UNIT	9	0.02%	456
GAMBLING CONTROL	15	0.03%	759
GREATER MN CORP.	102	0.18%	5,164
HEALTH	1,866	3.22%	94,472
HEALTH LIC BDS			
MEDICAL EXAMINERS	29	0.05%	1,468
NURSING	10	0.02%	506
PHARMACY	1	0.00%	51
DENTISTRY	16	0.03%	810
CHIROPRACTORS	18	0.03%	911
PSYCHOLOGY	3	0.01%	152
OPTOMETRY	2	0.00%	101
NURSING HOME ADM	1	0.00%	51
SOCIAL WRK & MNTL HLTH	7	0.01%	354
SOCIAL WRK LIC BD	7	0.01%	354
MARR & FAMILY THERAPY BD	3	0.01%	152
UNLIC MNTL HLTH PROV BD	6	0.01%	304
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	2	0.00%	101
HEARING EXAMINER	192	0.33%	9,721
HIGHER ED COORD BD	158	0.27%	7,999

SCHEDULE 7.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	160	0.28%	8,100
HUMAN RIGHTS	62	0.11%	3,139
HUMAN SERVICES-CENTRAL OFFICE	1,720	2.97%	87,080
HUMAN SERVICES-INSTITUTIONS	1,435	2.48%	72,651
INDIAN AFFAIRS	23	0.04%	1,164
INVESTMENT BOARD	17	0.03%	861
IRON RANGE RESOURCES	487	0.84%	24,656
JOBS & TRAINING	3,505	6.06%	177,451
LABOR & INDUSTRY	433	0.75%	21,922
LEGISLATIVE AUDIT	42	0.07%	2,126
MEDIATION SVCS	53	0.09%	2,683
MILITARY AFFAIRS	95	0.16%	4,810
NATURAL RESOURCES	4,448	7.68%	225,193
NON-HEALTH LIC BDS			
BOXING	2	0.00%	101
BARBERS	8	0.01%	405
ELECTRICITY	82	0.14%	4,151
ARCHITECTS & ENG	6	0.01%	304
ABSTRACTORS	4	0.01%	203
ACCOUNTANCY	10	0.02%	506
PEACE OFFICERS	36	0.06%	1,823
PARI-MUTUAL RACING	53	0.09%	2,683
PLANNING	216	0.37%	10,936
POLLUTION CONTROL	1,216	2.10%	61,563
PUB EMP RET ASSN	70	0.12%	3,544
PUBLIC SAFETY	2,695	4.66%	136,442
PUBLIC SERVICE	412	0.71%	20,859
PUBLIC UTIL COMM	23	0.04%	1,164
REVENUE	824	1.42%	41,717
SECRETARY OF STATE	68	0.12%	3,443
STATE LOTTERY	893	1.54%	45,211
STATE RETIREMENT	19	0.03%	962
STATE UNIV SYSTEM	9,864	17.04%	499,393
TEACHERS RETIREMENT	24	0.04%	1,215
TRADE & ECON DEV	1,621	2.80%	82,068
TRANSPORTATION	8,086	13.97%	409,377
TRANSPORTATION REG BD	2	0.00%	101
TREASURER	26	0.04%	1,316
VETERANS AFFAIRS	20	0.03%	1,013
VETERANS HOME BD	176	0.30%	8,910
WASTE MGMT BD	74	0.13%	3,746
WRKRS COMP CT OF APPEALS	24	0.04%	1,215
ZOO	99	0.17%	5,012
OTHER	2,023	3.49%	102,418
TOTAL	57,886	100.00%	2,930,642

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1990
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 7.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	1,975	203	1,772
PROPERTY MANAGEMENT	5,089	178	4,911
INTERTECHNOLOGIES GROUP	2,282	358	1,924
INFORMATION POLICY OFFICE	2,503	73	2,430
OPERATIONS MANAGEMENT	4,881	71	4,810
MATERIALS MGMT	1,216	102	1,114
BUILDING CODE & CONST COORD	1,383	67	1,316
BUILDING FUND	100,344	0	100,344
PLANT MGMT	14,136	770	13,366
STATE REGISTER & DOCUMENTS	2,809	126	2,683
MICROGRAPHICS	1,732	61	1,671
ELECTRONICS EQUIPMENT RENTAL	5,960	593	5,367
STARS	557	0	557
TELECOMMUNICATIONS	1,528	9	1,519
MOTOR POOL	15,546	2,028	13,518
STATE PRINTER	2,967	182	2,785
CENTRAL STORES	5,698	28	5,670
MTLS SERVICES DISTRIBUTION	174	22	152
COMMUTER VANS	344	40	304
COMPUTER SERVICES	48,975	7,359	41,616
ADDRESSING & INSERT	317	13	304
MATERIALS TRANSFER	37	37	0
CAPITOL PARKING	1,475	7	1,468
MGMT ANALYSIS-SP FD	307	3	304
IISAC	10	10	0
911 EMERGENCY	0	0	0
RISK MGMT	1,123	9	1,114
VOLUNTEER SERVICES	101	0	101
OTHER	6,010	542	5,468
AGRICULTURE	64,333	1,656	62,677
ANIMAL HEALTH BD	3,024	37	2,987
ARTS BOARD	14,561	31	14,530
ATTORNEY GENERAL	14,268	801	13,467
AUDITOR	2,125	151	1,974
COMMERCE	8,468	418	8,050
COMMUNICATION IMPAIRED BD	1,349	33	1,316
COMMUNITY COLLEGE BD	161,711	19,497	142,214
CORRECTIONS	132,224	9,958	122,266
DISABILITY COUNCIL	861	0	861
EDUCATION-CENTRAL OFFICE	46,532	1,878	44,654
EDUCATION-FARIBAULT SCHOOLS	58,250	484	57,766
EDUCATION-VO-TECH	17,940	828	17,112
EMPLOYEE RELATIONS	14,625	550	14,075
FINANCE	3,156	574	2,582
GAMING-ADMIN UNIT	468	12	456
GAMBLING CONTROL	811	52	759
GREATER MN CORP.	5,164	0	5,164
HEALTH	97,420	2,948	94,472
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,564	96	1,468
NURSING	542	36	506
PHARMACY	70	19	51
DENTISTRY	853	43	810
CHIROPRACTORS	921	10	911
PSYCHOLOGY	156	4	152
OPTOMETRY	108	7	101
NURSING HOME ADM	52	1	51
SOCIAL WRK & MNTL HLTH	373	19	354
SOCIAL WRK LIC BD	363	9	354
MARR & FAMILY THERAPY BD	153	1	152
UNLIC MNTL HLTH PROV BD	304	0	304
PODIATRY	1	1	0
VETERINARY MEDICINE	104	3	101
HEARING EXAMINER	10,033	312	9,721
HIGHER ED COORD BD	8,214	215	7,999

SCHEDULE 7.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
HIGHER ED FAC AUTH	3	3	0
HOUSING FINANCE	8,526	426	8,100
HUMAN RIGHTS	3,261	122	3,139
HUMAN SERVICES-CENTRAL OFFICE	94,359	7,279	87,080
HUMAN SERVICES-INSTITUTIONS	79,925	7,274	72,651
INDIAN AFFAIRS	1,186	22	1,164
INVESTMENT BOARD	935	74	861
IRON RANGE RESOURCES	25,838	1,182	24,656
JOBS & TRAINING	189,307	11,856	177,451
LABOR & INDUSTRY	22,971	1,049	21,922
LEGISLATIVE AUDIT	2,412	286	2,126
MEDIATION SVCS	2,800	117	2,683
MILITARY AFFAIRS	5,513	703	4,810
NATURAL RESOURCES	258,229	33,036	225,193
NON-HEALTH LIC BDS			
BOXING	102	1	101
BARBERS	414	9	405
ELECTRICITY	4,196	45	4,151
ARCHITECTS & ENG	325	21	304
ABSTRACTORS	203	0	203
ACCOUNTANCY	525	19	506
PEACE OFFICERS	1,875	52	1,823
PARI-MUTUAL RACING	2,725	42	2,683
PLANNING	11,593	657	10,936
POLLUTION CONTROL	63,794	2,231	61,563
PUB EMP RET ASSN	3,838	294	3,544
PUBLIC SAFETY	149,209	12,767	136,442
PUBLIC SERVICE	21,509	650	20,859
PUBLIC UTIL COMM	1,299	135	1,164
REVENUE	46,285	4,568	41,717
SECRETARY OF STATE	4,281	838	3,443
STATE LOTTERY	45,211	0	45,211
STATE RETIREMENT	1,035	73	962
STATE UNIV SYSTEM	535,337	35,944	499,393
TEACHERS RETIREMENT	1,354	139	1,215
TRADE & ECON DEV	83,230	1,162	82,068
TRANSPORTATION	444,731	35,354	409,377
TRANSPORTATION REG BD	114	13	101
TREASURER	1,396	80	1,316
VETERANS AFFAIRS	1,854	841	1,013
VETERANS HOME BD	9,082	172	8,910
WASTE MGMT BD	3,759	13	3,746
WRKRS COMP CT OF APPEALS	1,268	53	1,215
ZOO	6,316	1,304	5,012
OTHER	104,784	2,366	102,418
TOTAL	3,147,489	216,847	2,930,642

SCHEDULE 8.1
FISCAL 92 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 actual employee count for F.Y. 1990.

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

SCHEDULE 8.2
BUDGET 1992

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		1,258,000
DEDUCTIONS:		
EQUIPMENT	(6,000)	
TOTAL DEDUCTIONS		(6,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	49,411	
ADMN-PROPERTY MGMT	653	
ADMN-INTERTECHNOLOGY GRP	26,941	
ADMN-INFORM POLICY OFF	70,155	
ADMN-OPERATIONS MGMT	14,356	
ADMN-MATERIALS MGMT	3,156	
TOTAL ALLOCATED ADDITIONS		164,672
TOTAL TO BE ALLOCATED		1,416,672

SCHEDULE 8.3
BUDGET 1992

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	636,000		636,000
OTHER EXPENSE & COST			
SERVICES	477,000		477,000
SUPPLIES	139,000		139,000
EQUIPMENT	6,000	6,000	
DEPARTMENTAL EXPENDITURES	1,258,000	6,000	1,252,000
COST ADJUSTMENTS			
DEDUCTIONS	(6,000)	(6,000)	
ADDITIONS	164,672	164,672	
COST BY FUNCTION	1,416,672	164,672	1,252,000
REALLOCATE ADMN	0	(164,672)	164,672
ALLOCABLE COSTS	1,416,672	0	1,416,672
DISALLOWED			
NET ALLOCATED	1,416,672	0	1,416,672

SCHEDULE 8.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	28.34	23.35%	330,740
FIN-ACCOUNTING	51.05	42.05%	595,775
FIN-OTHER	27.00	22.24%	315,101
FIN-FIS MGMT/ADMN	15.00	12.36%	175,056
TOTAL	121.39	100.00%	1,416,672

ALLOCATION BASIS: F.Y. 1990 LEGISLATIVE APPROVED COMPLEMENT
SOURCE: LAWS OF 1989

SCHEDULE 8.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	330,740	330,740
FIN-ACCOUNTING	595,775	595,775
FIN-OTHER	315,101	315,101
FIN-FISCAL MGMT/ADMN	175,056	175,056
TOTAL ALLOCATED	1,416,672	1,416,672

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. 1990. 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 3, 1990.

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

SCHEDULE 9.2
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		2,312,000
DEDUCTIONS:		
EQUIPMENT	0	
TOTAL DEDUCTIONS		0
ALLOCATED ADDITIONS:		
FINANCE-FISCAL MGMT/ADMN	330,740	
TOTAL ALLOCATED ADDITIONS		330,740
TOTAL TO BE ALLOCATED		2,642,740

SCHEDULE 9.3
BUDGET 1992

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	1,567,000		909,000	376,000	282,000
OTHER EXPENSE AND COST					
SERVICES	739,000		66,000	599,000	74,000
SUPPLIES	6,000		2,000	3,000	1,000
EQUIPMENT	0	0			
DEPARTMENTAL EXPENDITURES	2,312,000	0	977,000	978,000	357,000
COST ADJUSTMENTS					
DEDUCTIONS	0	0			
ADDITIONS	330,740	330,740			
COST BY FUNCTION	2,642,740	330,740	977,000	978,000	357,000
REALLOCATE ADMINISTRATION	0	(330,740)	139,764	139,906	51,070
ALLOCABLE COSTS	2,642,740	0	1,116,764	1,117,906	408,070
DISALLOWED	(408,070)				(408,070)
NET ALLOCATED	2,234,670	0	1,116,764	1,117,906	0

SCHEDULE 9.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,699	0.09%	219
PROPERTY MANAGEMENT	2,031	0.07%	165
INTERTECHNOLOGIES GROUP	1,640	0.05%	133
INFORMATION POLICY OFFICE	1,237	0.04%	100
OPERATIONS MANAGEMENT	15,832	0.51%	1,282
MATERIALS MGMT	1,795	0.06%	145
BUILDING CODE & CONST COORD	2,758	0.09%	223
BUILDING FUND	6,790	0.22%	550
PLANT MGMT	11,506	0.37%	932
STATE REGISTER & DOCUMENTS	5,054	0.16%	409
MICROGRAPHICS	1,726	0.06%	140
ELECTRONICS EQUIPMENT RENTAL	1,798	0.06%	146
STARS	335	0.01%	27
TELECOMMUNICATIONS	16,406	0.53%	1,329
MOTOR POOL	22,726	0.73%	1,841
STATE PRINTER	15,016	0.48%	1,216
CENTRAL STORES	22,177	0.71%	1,796
MTLS SERVICES DISTRIBUTION	2,460	0.08%	199
COMMUTER VANS	806	0.03%	65
COMPUTER SERVICES	16,015	0.51%	1,297
ADDRESSING & INSERT	944	0.03%	76
MATERIALS TRANSFER	45	0.00%	4
CAPITOL PARKING	2,480	0.08%	201
MGMT ANALYSIS-SP FD	621	0.02%	50
IISAC	303	0.01%	25
911 EMERGENCY	4,368	0.14%	354
RISK MGMT	938	0.03%	76
VOLUNTEER SERVICES	286	0.01%	23
OTHER	1,538	0.05%	125
AGRICULTURE	47,845	1.54%	3,876
ANIMAL HEALTH BD	4,481	0.14%	363
ARTS BOARD	3,541	0.11%	287
ATTORNEY GENERAL	21,440	0.69%	1,737
AUDITOR	5,410	0.17%	438
COMMERCE	29,480	0.95%	2,388
COMMUNICATION IMPAIRED BD	769	0.02%	62
COMMUNITY COLLEGE BD	141,960	4.56%	11,500
CORRECTIONS	135,215	4.34%	10,953
DISABILITY COUNCIL	1,742	0.06%	141
EDUCATION-CENTRAL OFFICE	96,648	3.10%	7,829
EDUCATION-FARIBAULT SCHOOLS	7,188	0.23%	582
EDUCATION-VO-TECH	24,019	0.77%	1,946
EMPLOYEE RELATIONS	72,887	2.34%	5,904
FINANCE	28,906	0.93%	2,342
GAMING-ADMIN UNIT	236	0.01%	19
GAMBLING CONTROL	1,201	0.04%	97
GREATER MN CORP.	3,261	0.10%	264
HEALTH	86,107	2.76%	6,975
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.13%	321
NURSING	4,411	0.14%	357
PHARMACY	1,793	0.06%	145
DENTISTRY	2,350	0.08%	190
CHIROPRACTORS	1,654	0.05%	134
PSYCHOLOGY	1,172	0.04%	95
OPTOMETRY	515	0.02%	42
NURSING HOME ADM	783	0.03%	63
SOCIAL WRK & MNTL HLTH	1,986	0.06%	161
SOCIAL WRK LIC BD	855	0.03%	69
MARR & FAMILY THERAPY BD	509	0.02%	41
UNLIC MNTL HLTH PROV BD	716	0.02%	58
PODIATRY	298	0.01%	24
VETERINARY MEDICINE	663	0.02%	54
HEARING EXAMINER	6,094	0.20%	494
HIGHER ED COORD BD	14,307	0.46%	1,159

SCHEDULE 9.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	39	0.00%	3
HOUSING FINANCE	12,914	0.41%	1,046
HUMAN RIGHTS	2,266	0.07%	184
HUMAN SERVICES-CENTRAL OFFICE	134,311	4.31%	10,880
HUMAN SERVICES-INSTITUTIONS	99,444	3.19%	8,056
INDIAN AFFAIRS	1,321	0.04%	107
INVESTMENT BOARD	2,196	0.07%	178
IRON RANGE RESOURCES	17,336	0.56%	1,404
JOBS & TRAINING	266,271	8.55%	21,569
LABOR & INDUSTRY	46,558	1.49%	3,771
LEGISLATIVE AUDIT	2,340	0.08%	190
MEDIATION SVCS	1,790	0.06%	145
MILITARY AFFAIRS	22,964	0.74%	1,860
NATURAL RESOURCES	315,358	10.12%	25,546
NON-HEALTH LIC BDS			
BOXING	410	0.01%	33
BARBERS	1,081	0.03%	88
ELECTRICITY	4,567	0.15%	370
ARCHITECTS & ENG	2,529	0.08%	205
ABSTRACTORS	140	0.00%	11
ACCOUNTANCY	2,207	0.07%	179
PEACE OFFICERS	2,202	0.07%	178
PARI-MUTUAL RACING	3,491	0.11%	283
PLANNING	10,218	0.33%	828
POLLUTION CONTROL	44,643	1.43%	3,616
PUB EMP RET ASSN	5,375	0.17%	435
PUBLIC SAFETY	497,964	15.98%	40,338
PUBLIC SERVICE	10,362	0.33%	839
PUBLIC UTIL COMM	2,872	0.09%	233
REVENUE	56,510	1.81%	4,578
SECRETARY OF STATE	13,946	0.45%	1,130
STATE LOTTERY	3,524	0.11%	285
STATE RETIREMENT	4,429	0.14%	359
STATE UNIV SYSTEM	168,223	5.40%	13,627
TEACHERS RETIREMENT	2,544	0.08%	206
TRADE & ECON DEV	40,607	1.30%	3,289
TRANSPORTATION	237,856	7.63%	19,268
TRANSPORTATION REG BD	516	0.02%	42
TREASURER	3,564	0.11%	289
VETERANS AFFAIRS	7,550	0.24%	612
VETERANS HOME BD	23,625	0.76%	1,914
WASTE MGMT BD	2,037	0.07%	165
WRKRS COMP CT OF APPEALS	682	0.02%	55
ZOO	24,458	0.78%	1,981
OTHER	95,727	3.07%	7,760
TOTAL	3,115,704	100.00%	252,389

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 9.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	968	219	749
PROPERTY MANAGEMENT	728	165	563
INTERTECHNOLOGIES GROUP	588	133	455
INFORMATION POLICY OFFICE	443	100	343
OPERATIONS MANAGEMENT	5,675	1,283	4,392
MATERIALS MGMT	643	145	498
BUILDING CODE & CONST COORD	988	223	765
BUILDING FUND	2,434	550	1,884
PLANT MGMT	4,124	932	3,192
STATE REGISTER & DOCUMENTS	1,811	409	1,402
MICROGRAPHICS	619	140	479
ELECTRONICS EQUIPMENT RENTAL	645	146	499
STARS	120	27	93
TELECOMMUNICATIONS	5,880	1,329	4,551
MOTOR POOL	8,146	1,841	6,305
STATE PRINTER	5,382	1,216	4,166
CENTRAL STORES	7,949	1,797	6,152
MTLS SERVICES DISTRIBUTION	881	199	682
COMMUTER VANS	289	65	224
COMPUTER SERVICES	5,740	1,297	4,443
ADDRESSING & INSERT	338	76	262
MATERIALS TRANSFER	16	4	12
CAPITOL PARKING	889	201	688
MGMT ANALYSIS-SP FD	222	50	172
IISAC	109	25	84
911 EMERGENCY	1,566	354	1,212
RISK MGMT	336	76	260
VOLUNTEER SERVICES	102	23	79
OTHER	552	125	427
AGRICULTURE	17,149	3,876	13,273
ANIMAL HEALTH BD	1,606	363	1,243
ARTS BOARD	1,269	287	982
ATTORNEY GENERAL	7,685	1,737	5,948
AUDITOR	1,939	438	1,501
COMMERCE	10,566	2,388	8,178
COMMUNICATION IMPAIRED BD	275	62	213
COMMUNITY COLLEGE BD	50,883	11,500	39,383
CORRECTIONS	48,465	10,953	37,512
DISABILITY COUNCIL	624	141	483
EDUCATION-CENTRAL OFFICE	34,642	7,829	26,813
EDUCATION-FARIBAULT SCHOOLS	2,576	582	1,994
EDUCATION-VO-TECH	8,609	1,946	6,663
EMPLOYEE RELATIONS	26,125	5,904	20,221
FINANCE	10,361	2,342	8,019
GAMING-ADMIN UNIT	84	19	65
GAMBLING CONTROL	430	97	333
GREATER MN CORP.	1,169	264	905
HEALTH	30,863	6,975	23,888
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,421	321	1,100
NURSING	1,581	357	1,224
PHARMACY	642	145	497
DENTISTRY	842	190	652
CHIROPRACTORS	593	134	459
PSYCHOLOGY	420	95	325
OPTOMETRY	185	42	143
NURSING HOME ADM	280	63	217
SOCIAL WRK & MNTL HLTH	712	161	551
SOCIAL WRK LIC BD	306	69	237
MARR & FAMILY THERAPY BD	182	41	141
UNLIC MNTL HLTH PROV BD	257	58	199
PODIATRY	107	24	83
VETERINARY MEDICINE	238	54	184
HEARING EXAMINER	2,185	494	1,691
HIGHER ED COORD BD	5,128	1,159	3,969

SCHEDULE 9.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
HIGHER ED FAC AUTH	14	3	11
HOUSING FINANCE	4,629	1,046	3,583
HUMAN RIGHTS	813	184	629
HUMAN SERVICES-CENTRAL OFFICE	48,141	10,880	37,261
HUMAN SERVICES-INSTITUTIONS	35,644	8,056	27,588
INDIAN AFFAIRS	473	107	366
INVESTMENT BOARD	787	178	609
IRON RANGE RESOURCES	6,213	1,404	4,809
JOBS & TRAINING	95,440	21,570	73,870
LABOR & INDUSTRY	16,688	3,772	12,916
LEGISLATIVE AUDIT	839	190	649
MEDIATION SVCS	642	145	497
MILITARY AFFAIRS	8,231	1,860	6,371
NATURAL RESOURCES	113,034	25,546	87,488
NON-HEALTH LIC BDS			
BOXING	147	33	114
BARBERS	388	88	300
ELECTRICITY	1,637	370	1,267
ARCHITECTS & ENG	907	205	702
ABSTRACTORS	50	11	39
ACCOUNTANCY	791	179	612
PEACE OFFICERS	789	178	611
PARI-MUTUAL RACING	1,251	283	968
PLANNING	3,663	828	2,835
POLLUTION CONTROL	16,001	3,616	12,385
PUB EMP RET ASSN	1,926	435	1,491
PUBLIC SAFETY	178,487	40,339	138,148
PUBLIC SERVICE	3,714	839	2,875
PUBLIC UTIL COMM	1,030	233	797
REVENUE	20,255	4,578	15,677
SECRETARY OF STATE	4,999	1,130	3,869
STATE LOTTERY	1,263	285	978
STATE RETIREMENT	1,588	359	1,229
STATE UNIV SYSTEM	60,296	13,627	46,669
TEACHERS RETIREMENT	912	206	706
TRADE & ECON DEV	14,554	3,289	11,265
TRANSPORTATION	85,255	19,268	65,987
TRANSPORTATION REG BD	185	42	143
TREASURER	1,278	289	989
VETERANS AFFAIRS	2,707	612	2,095
VETERANS HOME BD	8,468	1,914	6,554
WASTE MGMT BD	730	165	565
WRKRS COMP CT OF APPEALS	244	55	189
ZOO	8,766	1,981	6,785
OTHER	34,313	7,761	26,563
TOTAL	1,116,764	252,389	864,375

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 9.6
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	23	0.27%	2,969
PROPERTY MANAGEMENT	16	0.18%	2,065
INTERTECHNOLOGIES GROUP	5	0.06%	645
INFORMATION POLICY OFFICE	7	0.08%	904
OPERATIONS MANAGEMENT	5	0.06%	645
MATERIALS MGMT	8	0.09%	1,033
BUILDING CODE & CONST COORD	2	0.02%	258
BUILDING FUND	4	0.05%	516
PLANT MGMT	12	0.14%	1,549
STATE REGISTER & DOCUMENTS	4	0.05%	516
MICROGRAPHICS	2	0.02%	258
ELECTRONICS EQUIPMENT RENTAL	1	0.01%	129
STARS	1	0.01%	129
TELECOMMUNICATIONS	3	0.03%	387
MOTOR POOL	3	0.03%	387
STATE PRINTER	1	0.01%	129
CENTRAL STORES	2	0.02%	258
MTLS SERVICES DISTRIBUTION	11	0.13%	1,420
COMMUTER VANS	1	0.01%	129
COMPUTER SERVICES	44	0.51%	5,679
ADDRESSING & INSERT	1	0.01%	129
MATERIALS TRANSFER	1	0.01%	129
CAPITOL PARKING	2	0.02%	258
MGMT ANALYSIS-SP FD	2	0.02%	258
IISAC	2	0.02%	258
911 EMERGENCY	4	0.05%	516
RISK MGMT	1	0.01%	129
VOLUNTEER SERVICES	2	0.02%	258
OTHER	12	0.14%	1,549
AGRICULTURE	151	1.74%	19,490
ANIMAL HEALTH BD	13	0.15%	1,678
ARTS BOARD	39	0.45%	5,034
ATTORNEY GENERAL	111	1.28%	14,327
AUDITOR	10	0.12%	1,291
COMMERCE	29	0.33%	3,743
COMMUNICATION IMPAIRED BD	2	0.02%	258
COMMUNITY COLLEGE BD	99	1.14%	12,778
CORRECTIONS	742	8.57%	95,773
DISABILITY COUNCIL	7	0.08%	904
EDUCATION-CENTRAL OFFICE	542	6.26%	69,958
EDUCATION-FARIBAULT SCHOOLS	65	0.75%	8,390
EDUCATION-VO-TECH	204	2.36%	26,331
EMPLOYEE RELATIONS	62	0.72%	8,003
FINANCE	17	0.20%	2,194
GAMING-ADMIN UNIT	1	0.01%	129
GAMBLING CONTROL	4	0.05%	516
GREATER MN CORP.	11	0.13%	1,420
HEALTH	609	7.03%	78,606
HEALTH LIC BDS			
MEDICAL EXAMINERS	5	0.06%	645
NURSING	5	0.06%	645
PHARMACY	4	0.05%	516
DENTISTRY	3	0.03%	387
CHIROPRACTORS	3	0.03%	387
PSYCHOLOGY	2	0.02%	258
OPTOMETRY	2	0.02%	258
NURSING HOME ADM	3	0.03%	387
SOCIAL WRK & MNTL HLTH	2	0.02%	258
SOCIAL WRK LIC BD	2	0.02%	258
MARR & FAMILY THERAPY BD	2	0.02%	258
UNLIC MNTL HLTH PROV BD	3	0.03%	387
PODIATRY	2	0.02%	258
VETERINARY MEDICINE	3	0.03%	387
HEARING EXAMINER	7	0.08%	904
HIGHER ED COORD BD	48	0.55%	6,196

SCHEDULE 9.6
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	0.01%	129
HOUSING FINANCE	52	0.60%	6,712
HUMAN RIGHTS	24	0.28%	3,098
HUMAN SERVICES-CENTRAL OFFICE	433	5.00%	55,889
HUMAN SERVICES-INSTITUTIONS	357	4.12%	46,079
INDIAN AFFAIRS	19	0.22%	2,452
INVESTMENT BOARD	33	0.38%	4,259
IRON RANGE RESOURCES	58	0.67%	7,486
JOBS & TRAINING	143	1.65%	18,458
LABOR & INDUSTRY	109	1.26%	14,069
LEGISLATIVE AUDIT	6	0.07%	774
MEDIATION SVCS	3	0.03%	387
MILITARY AFFAIRS	54	0.62%	6,970
NATURAL RESOURCES	1,489	17.19%	192,191
NON-HEALTH LIC BDS			
BOXING	1	0.01%	129
BARBERS	2	0.02%	258
ELECTRICITY	5	0.06%	645
ARCHITECTS & ENG	2	0.02%	258
ABSTRACTORS	2	0.02%	258
ACCOUNTANCY	2	0.02%	258
PEACE OFFICERS	5	0.06%	645
PARI-MUTUAL RACING	18	0.21%	2,323
PLANNING	82	0.95%	10,584
POLLUTION CONTROL	357	4.12%	46,079
PUB EMP RET ASSN	7	0.08%	904
PUBLIC SAFETY	379	4.38%	48,919
PUBLIC SERVICE	37	0.43%	4,776
PUBLIC UTIL COMM	7	0.08%	904
REVENUE	313	3.61%	40,400
SECRETARY OF STATE	27	0.31%	3,485
STATE LOTTERY	3	0.03%	387
STATE RETIREMENT	11	0.13%	1,420
STATE UNIV SYSTEM	74	0.85%	9,551
TEACHERS RETIREMENT	3	0.03%	387
TRADE & ECON DEV	229	2.64%	29,558
TRANSPORTATION	550	6.35%	70,990
TRANSPORTATION REG BD	2	0.02%	258
TREASURER	4	0.05%	516
VETERANS AFFAIRS	12	0.14%	1,549
VETERANS HOME BD	104	1.20%	13,424
WASTE MGMT BD	17	0.20%	2,194
WRKRS COMP CT OF APPEALS	2	0.02%	258
ZOO	114	1.32%	14,714
OTHER	513	5.92%	66,222
TOTAL	8,661	100.00%	1,117,906

ALLOCATION BASIS: NUMBER OF AIDS (ALLOTMENT ACCOUNTS) 9-2-90
SOURCE: COMPUTER REPORT

SCHEDULE 9.7
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL ALLOCATION	BUDGET CONTROL ALLOCATION	BUDGET SUPPORT ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	3,937	968	2,969
PROPERTY MANAGEMENT	2,793	728	2,065
INTERTECHNOLOGIES GROUP	1,233	588	645
INFORMATION POLICY OFFICE	1,347	443	904
OPERATIONS MANAGEMENT	6,320	5,675	645
MATERIALS MGMT	1,676	643	1,033
BUILDING CODE & CONST COORD	1,246	988	258
BUILDING FUND	2,950	2,434	516
PLANT MGMT	5,673	4,124	1,549
STATE REGISTER & DOCUMENTS	2,327	1,811	516
MICROGRAPHICS	877	619	258
ELECTRONICS EQUIPMENT RENTAL	774	645	129
STARS	249	120	129
TELECOMMUNICATIONS	6,267	5,880	387
MOTOR POOL	8,533	8,146	387
STATE PRINTER	5,511	5,382	129
CENTRAL STORES	8,207	7,949	258
MTLS SERVICES DISTRIBUTION	2,301	881	1,420
COMMUTER VANS	418	289	129
COMPUTER SERVICES	11,419	5,740	5,679
ADDRESSING & INSERT	467	338	129
MATERIALS TRANSFER	145	16	129
CAPITOL PARKING	1,147	889	258
MGMT ANALYSIS-SP FD	480	222	258
IISAC	367	109	258
911 EMERGENCY	2,082	1,566	516
RISK MGMT	465	336	129
VOLUNTEER SERVICES	360	102	258
OTHER	2,101	552	1,549
AGRICULTURE	36,639	17,149	19,490
ANIMAL HEALTH BD	3,284	1,606	1,678
ARTS BOARD	6,303	1,269	5,034
ATTORNEY GENERAL	22,012	7,685	14,327
AUDITOR	3,230	1,939	1,291
COMMERCE	14,309	10,566	3,743
COMMUNICATION IMPAIRED BD	533	275	258
COMMUNITY COLLEGE BD	63,661	50,883	12,778
CORRECTIONS	144,238	48,465	95,773
DISABILITY COUNCIL	1,528	624	904
EDUCATION-CENTRAL OFFICE	104,600	34,642	69,958
EDUCATION-FARIBAULT SCHOOLS	10,966	2,576	8,390
EDUCATION-VO-TECH	34,940	8,609	26,331
EMPLOYEE RELATIONS	34,128	26,125	8,003
FINANCE	12,555	10,361	2,194
GAMING-ADMIN UNIT	213	84	129
GAMBLING CONTROL	946	430	516
GREATER MN CORP.	2,589	1,169	1,420
HEALTH	109,469	30,863	78,606
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,066	1,421	645
NURSING	2,226	1,581	645
PHARMACY	1,158	642	516
DENTISTRY	1,229	842	387
CHIROPRACTORS	980	593	387
PSYCHOLOGY	678	420	258
OPTOMETRY	443	185	258
NURSING HOME ADM	667	280	387
SOCIAL WRK & MNTL HLTH	970	712	258
SOCIAL WRK LIC BD	564	306	258
MARR & FAMILY THERAPY BD	440	182	258
UNLIC MNTL HLTH PROV BD	644	257	387
PODIATRY	365	107	258
VETERINARY MEDICINE	625	238	387
HEARING EXAMINER	3,089	2,185	904
HIGHER ED COORD BD	11,324	5,128	6,196

SCHEDULE 9.7
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL ALLOCATION	BUDGET CONTROL ALLOCATION	BUDGET SUPPORT ALLOCATION
HIGHER ED FAC AUTH	143	14	129
HOUSING FINANCE	11,341	4,629	6,712
HUMAN RIGHTS	3,911	813	3,098
HUMAN SERVICES-CENTRAL OFFICE	104,030	48,141	55,889
HUMAN SERVICES-INSTITUTIONS	81,723	35,644	46,079
INDIAN AFFAIRS	2,925	473	2,452
INVESTMENT BOARD	5,046	787	4,259
IRON RANGE RESOURCES	13,699	6,213	7,486
JOBS & TRAINING	113,898	95,440	18,458
LABOR & INDUSTRY	30,757	16,688	14,069
LEGISLATIVE AUDIT	1,613	839	774
MEDIATION SVCS	1,029	642	387
MILITARY AFFAIRS	15,201	8,231	6,970
NATURAL RESOURCES	305,225	113,034	192,191
NON-HEALTH LIC BDS			
BOXING	276	147	129
BARBERS	646	388	258
ELECTRICITY	2,282	1,637	645
ARCHITECTS & ENG	1,165	907	258
ABSTRACTORS	308	50	258
ACCOUNTANCY	1,049	791	258
PEACE OFFICERS	1,434	789	645
PARI-MUTUAL RACING	3,574	1,251	2,323
PLANNING	14,247	3,663	10,584
POLLUTION CONTROL	62,080	16,001	46,079
PUB EMP RET ASSN	2,830	1,926	904
PUBLIC SAFETY	227,406	178,487	48,919
PUBLIC SERVICE	8,490	3,714	4,776
PUBLIC UTIL COMM	1,934	1,030	904
REVENUE	60,655	20,255	40,400
SECRETARY OF STATE	8,484	4,999	3,485
STATE LOTTERY	1,650	1,263	387
STATE RETIREMENT	3,008	1,588	1,420
STATE UNIV SYSTEM	69,847	60,296	9,551
TEACHERS RETIREMENT	1,299	912	387
TRADE & ECON DEV	44,112	14,554	29,558
TRANSPORTATION	156,245	85,255	70,990
TRANSPORTATION REG BD	443	185	258
TREASURER	1,794	1,278	516
VETERANS AFFAIRS	4,256	2,707	1,549
VETERANS HOME BD	21,892	8,468	13,424
WASTE MGMT BD	2,924	730	2,194
WRKRS COMP CT OF APPEALS	502	244	258
ZOO	23,480	8,766	14,714
OTHER	100,534	34,313	66,222
TOTAL	2,234,670	1,116,764	1,117,906

SCHEDULE 10.1
FISCAL 92 BUDGET

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

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

The costs of the remaining functions have been allocated based on the number of accounting transactions processed for each department in F.Y. 1990.

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

SCHEDULE 10.2
BUDGET 1992

STATE OF MINNESOTA

FINANCE-ACCOUNTING

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		3,508,000
DEDUCTIONS:		
EQUIPMENT	(3,000)	
TOTAL DEDUCTIONS		(3,000)
ALLOCATED ADDITIONS:		
FIN-FISCAL MGMT/ADMN	595,775	
TOTAL ALLOCATED ADDITIONS		595,775
TOTAL TO BE ALLOCATED		4,100,775

SCHEDULE 10.3
BUDGET 1992

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	2,099,000	172,000	1,786,000	141,000
OTHER EXPENSE & COST				
SERVICES	1,395,000	1,283,000	112,000	0
SUPPLIES	11,000	11,000	0	0
EQUIPMENT	3,000	3,000	0	0
DEPARTMENTAL EXPEND	3,508,000	1,469,000	1,898,000	141,000
COST ADJUSTMENTS				
DEDUCTIONS	(3,000)	(3,000)		
ADDITIONS	595,775	595,775		
COST BY FUNCTION	4,100,775	2,061,775	1,898,000	141,000
REALLOCATE ADMN	0	(2,061,775)	1,919,200	142,575
ALLOCABLE COSTS	4,100,775	0	3,817,200	283,575
DISALLOWED	(283,575)			(283,575)
NET ALLOCATED	3,817,200	0	3,817,200	0

SCHEDULE 10.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,699	0.09%	3,307
PROPERTY MANAGEMENT	2,031	0.07%	2,488
INTERTECHNOLOGIES GROUP	1,640	0.05%	2,009
INFORMATION POLICY OFFICE	1,237	0.04%	1,516
OPERATIONS MANAGEMENT	15,832	0.51%	19,397
MATERIALS MGMT	1,795	0.06%	2,199
BUILDING CODE & CONST COORD	2,758	0.09%	3,379
BUILDING FUND	6,790	0.22%	8,319
PLANT MGMT	11,506	0.37%	14,097
STATE REGISTER & DOCUMENTS	5,054	0.16%	6,192
MICROGRAPHICS	1,726	0.06%	2,115
ELECTRONICS EQUIPMENT RENTAL	1,798	0.06%	2,203
STARS	335	0.01%	410
TELECOMMUNICATIONS	16,406	0.53%	20,100
MOTOR POOL	22,726	0.73%	27,843
STATE PRINTER	15,016	0.48%	18,397
CENTRAL STORES	22,177	0.71%	27,170
MTLS SERVICES DISTRIBUTION	2,460	0.08%	3,014
COMMUTER VANS	806	0.03%	987
COMPUTER SERVICES	16,015	0.51%	19,621
ADDRESSING & INSERT	944	0.03%	1,157
MATERIALS TRANSFER	45	0.00%	55
CAPITOL PARKING	2,480	0.08%	3,038
MGMT ANALYSIS-SP FD	621	0.02%	761
IISAC	303	0.01%	371
911 EMERGENCY	4,368	0.14%	5,351
RISK MGMT	938	0.03%	1,149
VOLUNTEER SERVICES	286	0.01%	350
OTHER	1,538	0.05%	1,884
AGRICULTURE	47,845	1.54%	58,617
ANIMAL HEALTH BD	4,481	0.14%	5,490
ARTS BOARD	3,541	0.11%	4,338
ATTORNEY GENERAL	21,440	0.69%	26,267
AUDITOR	5,410	0.17%	6,628
COMMERCE	29,480	0.95%	36,117
COMMUNICATION IMPAIRED BD	769	0.02%	942
COMMUNITY COLLEGE BD	141,960	4.56%	173,922
CORRECTIONS	135,215	4.34%	165,658
DISABILITY COUNCIL	1,742	0.06%	2,134
EDUCATION-CENTRAL OFFICE	96,648	3.10%	118,408
EDUCATION-FARIBAULT SCHOOLS	7,188	0.23%	8,806
EDUCATION-VO-TECH	24,019	0.77%	29,427
EMPLOYEE RELATIONS	72,887	2.34%	89,297
FINANCE	28,906	0.93%	35,414
GAMING-ADMIN UNIT	236	0.01%	289
GAMBLING CONTROL	1,201	0.04%	1,471
GREATER MN CORP.	3,261	0.10%	3,995
HEALTH	86,107	2.76%	105,494
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.13%	4,858
NURSING	4,411	0.14%	5,404
PHARMACY	1,793	0.06%	2,197
DENTISTRY	2,350	0.08%	2,879
CHIROPRACTORS	1,654	0.05%	2,026
PSYCHOLOGY	1,172	0.04%	1,436
OPTOMETRY	515	0.02%	631
NURSING HOME ADM	783	0.03%	959
SOCIAL WRK & MNTL HLTH	1,986	0.06%	2,433
SOCIAL WRK LIC BD	855	0.03%	1,048
MARR & FAMILY THERAPY BD	509	0.02%	624
UNLIC MNTL HLTH PROV BD	716	0.02%	877
PODIATRY	298	0.01%	365
VETERINARY MEDICINE	663	0.02%	812
HEARING EXAMINER	6,094	0.20%	7,466
HIGHER ED COORD BD	14,307	0.46%	17,528

SCHEDULE 10.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	39	0.00%	48
HOUSING FINANCE	12,914	0.41%	15,822
HUMAN RIGHTS	2,266	0.07%	2,776
HUMAN SERVICES-CENTRAL OFFICE	134,311	4.31%	164,551
HUMAN SERVICES-INSTITUTIONS	99,444	3.19%	121,834
INDIAN AFFAIRS	1,321	0.04%	1,618
INVESTMENT BOARD	2,196	0.07%	2,690
IRON RANGE RESOURCES	17,336	0.56%	21,239
JOBS & TRAINING	266,271	8.55%	326,222
LABOR & INDUSTRY	46,558	1.49%	57,040
LEGISLATIVE AUDIT	2,340	0.08%	2,867
MEDIATION SVCS	1,790	0.06%	2,193
MILITARY AFFAIRS	22,964	0.74%	28,134
NATURAL RESOURCES	315,358	10.12%	386,360
NON-HEALTH LIC BDS			
BOXING	410	0.01%	502
BARBERS	1,081	0.03%	1,324
ELECTRICITY	4,567	0.15%	5,595
ARCHITECTS & ENG	2,529	0.08%	3,098
ABSTRACTORS	140	0.00%	172
ACCOUNTANCY	2,207	0.07%	2,704
PEACE OFFICERS	2,202	0.07%	2,698
PARI-MUTUAL RACING	3,491	0.11%	4,277
PLANNING	10,218	0.33%	12,519
POLLUTION CONTROL	44,643	1.43%	54,694
PUB EMP RET ASSN	5,375	0.17%	6,585
PUBLIC SAFETY	497,964	15.98%	610,080
PUBLIC SERVICE	10,362	0.33%	12,695
PUBLIC UTIL COMM	2,872	0.09%	3,519
REVENUE	56,510	1.81%	69,233
SECRETARY OF STATE	13,946	0.45%	17,086
STATE LOTTERY	3,524	0.11%	4,317
STATE RETIREMENT	4,429	0.14%	5,426
STATE UNIV SYSTEM	168,223	5.40%	206,098
TEACHERS RETIREMENT	2,544	0.08%	3,117
TRADE & ECON DEV	40,607	1.30%	49,750
TRANSPORTATION	237,856	7.63%	291,409
TRANSPORTATION REG BD	516	0.02%	632
TREASURER	3,564	0.11%	4,366
VETERANS AFFAIRS	7,550	0.24%	9,250
VETERANS HOME BD	23,625	0.76%	28,944
WASTE MGMT BD	2,037	0.07%	2,496
WRKRS COMP CT OF APPEALS	682	0.02%	836
ZOO	24,458	0.78%	29,965
OTHER	95,727	3.07%	117,283
TOTAL	3,115,704	100.00%	3,817,200

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 10.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	3,307	3,307
PROPERTY MANAGEMENT	2,488	2,488
INTERTECHNOLOGIES GROUP	2,009	2,009
INFORMATION POLICY OFFICE	1,516	1,516
OPERATIONS MANAGEMENT	19,397	19,397
MATERIALS MGMT	2,199	2,199
BUILDING CODE & CONST COORD	3,379	3,379
BUILDING FUND	8,319	8,319
PLANT MGMT	14,097	14,097
STATE REGISTER & DOCUMENTS	6,192	6,192
MICROGRAPHICS	2,115	2,115
ELECTRONICS EQUIPMENT RENTAL	2,203	2,203
STARS	410	410
TELECOMMUNICATIONS	20,100	20,100
MOTOR POOL	27,843	27,843
STATE PRINTER	18,397	18,397
CENTRAL STORES	27,170	27,170
MTLS SERVICES DISTRIBUTION	3,014	3,014
COMMUTER VANS	987	987
COMPUTER SERVICES	19,621	19,621
ADDRESSING & INSERT	1,157	1,157
MATERIALS TRANSFER	55	55
CAPITOL PARKING	3,038	3,038
MGMT ANALYSIS-SP FD	761	761
IISAC	371	371
911 EMERGENCY	5,351	5,351
RISK MGMT	1,149	1,149
VOLUNTEER SERVICES	350	350
OTHER	1,884	1,884
AGRICULTURE	58,617	58,617
ANIMAL HEALTH BD	5,490	5,490
ARTS BOARD	4,338	4,338
ATTORNEY GENERAL	26,267	26,267
AUDITOR	6,628	6,628
COMMERCE	36,117	36,117
COMMUNICATION IMPAIRED BD	942	942
COMMUNITY COLLEGE BD	173,922	173,922
CORRECTIONS	165,658	165,658
DISABILITY COUNCIL	2,134	2,134
EDUCATION-CENTRAL OFFICE	118,408	118,408
EDUCATION-FARIBAULT SCHOOLS	8,806	8,806
EDUCATION-VO-TECH	29,427	29,427
EMPLOYEE RELATIONS	89,297	89,297
FINANCE	35,414	35,414
GAMING-ADMIN UNIT	289	289
GAMBLING CONTROL	1,471	1,471
GREATER MN CORP.	3,995	3,995
HEALTH	105,494	105,494
HEALTH LIC BDS		
MEDICAL EXAMINERS	4,858	4,858
NURSING	5,404	5,404
PHARMACY	2,197	2,197
DENTISTRY	2,879	2,879
CHIROPRACTORS	2,026	2,026
PSYCHOLOGY	1,436	1,436
OPTOMETRY	631	631
NURSING HOME ADM	959	959
SOCIAL WRK & MNTL HLTH	2,433	2,433
SOCIAL WRK LIC BD	1,048	1,048
MARR & FAMILY THERAPY BD	624	624
UNLIC MNTL HLTH PROV BD	877	877
PODIATRY	365	365
VETERINARY MEDICINE	812	812
HEARING EXAMINER	7,466	7,466
HIGHER ED COORD BD	17,528	17,528

SCHEDULE 10.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HIGHER ED FAC AUTH	48	48
HOUSING FINANCE	15,822	15,822
HUMAN RIGHTS	2,776	2,776
HUMAN SERVICES-CENTRAL OFFICE	164,551	164,551
HUMAN SERVICES-INSTITUTIONS	121,834	121,834
INDIAN AFFAIRS	1,618	1,618
INVESTMENT BOARD	2,690	2,690
IRON RANGE RESOURCES	21,239	21,239
JOBS & TRAINING	326,222	326,222
LABOR & INDUSTRY	57,040	57,040
LEGISLATIVE AUDIT	2,867	2,867
MEDIATION SVCS	2,193	2,193
MILITARY AFFAIRS	28,134	28,134
NATURAL RESOURCES	386,360	386,360
NON-HEALTH LIC BDS		
BOXING	502	502
BARBERS	1,324	1,324
ELECTRICITY	5,595	5,595
ARCHITECTS & ENG	3,098	3,098
ABSTRACTORS	172	172
ACCOUNTANCY	2,704	2,704
PEACE OFFICERS	2,698	2,698
PARI-MUTUAL RACING	4,277	4,277
PLANNING	12,519	12,519
POLLUTION CONTROL	54,694	54,694
PUB EMP RET ASSN	6,585	6,585
PUBLIC SAFETY	610,080	610,080
PUBLIC SERVICE	12,695	12,695
PUBLIC UTIL COMM	3,519	3,519
REVENUE	69,233	69,233
SECRETARY OF STATE	17,086	17,086
STATE LOTTERY	4,317	4,317
STATE RETIREMENT	5,426	5,426
STATE UNIV SYSTEM	206,098	206,098
TEACHERS RETIREMENT	3,117	3,117
TRADE & ECON DEV	49,750	49,750
TRANSPORTATION	291,409	291,409
TRANSPORTATION REG BD	632	632
TREASURER	4,366	4,366
VETERANS AFFAIRS	9,250	9,250
VETERANS HOME BD	28,944	28,944
WASTE MGMT BD	2,496	2,496
WRKRS COMP CT OF APPEALS	836	836
ZOO	29,965	29,965
OTHER	117,283	117,283
TOTAL	3,817,200	3,817,200

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 11.1
FISCAL 92 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, 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. 1990.

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 1990.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1990 payroll transactions processed.

Costs of debt management, economic analysis, 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 11.2
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		1,785,000
DEDUCTIONS:		
EQUIPMENT	(13,000)	
TOTAL DEDUCTIONS		(13,000)
ALLOCATED ADDITIONS:		
FIN-FISCAL MGMT/ADMN	315,101	
TOTAL ALLOCATED ADDITIONS		315,101
TOTAL TO BE ALLOCATED		2,087,101

SCHEDULE 11.3
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	GENERAL GOVT
WAGES & BENEFITS						
SALARY & WAGES	1,079,000	0	334,132	352,000	11,868	381,000
OTHER EXPENSE & COST						
SERVICES	687,000	0	10,668	473,000	2,332	201,000
SUPPLIES	6,000	0	2,000	2,000	0	2,000
EQUIPMENT	13,000	13,000				
DEPARTMENTAL EXPEND	1,785,000	13,000	346,800	827,000	14,200	584,000
COST ADJUSTMENTS						
DEDUCTIONS	(13,000)	(13,000)				
ADDITIONS	315,101	315,101				
COST BY FUNCTION	2,087,101	315,101	346,800	827,000	14,200	584,000
REALLOCATE ADMN	0	(315,101)	61,669	147,059	2,525	103,848
ALLOCABLE COSTS	2,087,101	0	408,469	974,059	16,725	687,848
DISALLOWED	(687,848)					(687,848)
NET ALLOCATED	1,399,253	0	408,469	974,059	16,725	0

SCHEDULE 11.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,699	0.09%	354
PROPERTY MANAGEMENT	2,031	0.07%	266
INTERTECHNOLOGIES GROUP	1,640	0.05%	215
INFORMATION POLICY OFFICE	1,237	0.04%	162
OPERATIONS MANAGEMENT	15,832	0.51%	2,076
MATERIALS MGMT	1,795	0.06%	235
BUILDING CODE & CONST COORD	2,758	0.09%	362
BUILDING FUND	6,790	0.22%	890
PLANT MGMT	11,506	0.37%	1,508
STATE REGISTER & DOCUMENTS	5,054	0.16%	663
MICROGRAPHICS	1,726	0.06%	226
ELECTRONICS EQUIPMENT RENTAL	1,798	0.06%	236
STARS	335	0.01%	44
TELECOMMUNICATIONS	16,406	0.53%	2,151
MOTOR POOL	22,726	0.73%	2,979
STATE PRINTER	15,016	0.48%	1,969
CENTRAL STORES	22,177	0.71%	2,907
MTLS SERVICES DISTRIBUTION	2,460	0.08%	323
COMMUTER VANS	806	0.03%	106
COMPUTER SERVICES	16,015	0.51%	2,100
ADDRESSING & INSERT	944	0.03%	124
MATERIALS TRANSFER	45	0.00%	6
CAPITOL PARKING	2,480	0.08%	325
MGMT ANALYSIS-SP FD	621	0.02%	81
IISAC	303	0.01%	40
911 EMERGENCY	4,368	0.14%	573
RISK MGMT	938	0.03%	123
VOLUNTEER SERVICES	286	0.01%	37
OTHER	1,538	0.05%	202
AGRICULTURE	47,845	1.54%	6,272
ANIMAL HEALTH BD	4,481	0.14%	587
ARTS BOARD	3,541	0.11%	464
ATTORNEY GENERAL	21,440	0.69%	2,811
AUDITOR	5,410	0.17%	709
COMMERCE	29,480	0.95%	3,865
COMMUNICATION IMPAIRED BD	769	0.02%	101
COMMUNITY COLLEGE BD	141,960	4.56%	18,611
CORRECTIONS	135,215	4.34%	17,727
DISABILITY COUNCIL	1,742	0.06%	228
EDUCATION-CENTRAL OFFICE	96,648	3.10%	12,671
EDUCATION-FARIBAULT SCHOOLS	7,188	0.23%	942
EDUCATION-VO-TECH	24,019	0.77%	3,149
EMPLOYEE RELATIONS	72,887	2.34%	9,555
FINANCE	28,906	0.93%	3,790
GAMING-ADMIN UNIT	236	0.01%	31
GAMBLING CONTROL	1,201	0.04%	157
GREATER MN CORP.	3,261	0.10%	428
HEALTH	86,107	2.76%	11,289
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.13%	520
NURSING	4,411	0.14%	578
PHARMACY	1,793	0.06%	235
DENTISTRY	2,350	0.08%	308
CHIROPRACTORS	1,654	0.05%	217
PSYCHOLOGY	1,172	0.04%	154
OPTOMETRY	515	0.02%	68
NURSING HOME ADM	783	0.03%	103
SOCIAL WRK & MNTL HLTH	1,986	0.06%	260
SOCIAL WRK LIC BD	855	0.03%	112
MARR & FAMILY THERAPY BD	509	0.02%	67
UNLIC MNTL HLTH PROV BD	716	0.02%	94
PODIATRY	298	0.01%	39
VETERINARY MEDICINE	663	0.02%	87
HEARING EXAMINER	6,094	0.20%	799
HIGHER ED COORD BD	14,307	0.46%	1,876

SCHEDULE 11.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	39	0.00%	5
HOUSING FINANCE	12,914	0.41%	1,693
HUMAN RIGHTS	2,266	0.07%	297
HUMAN SERVICES-CENTRAL OFFICE	134,311	4.31%	17,608
HUMAN SERVICES-INSTITUTIONS	99,444	3.19%	13,037
INDIAN AFFAIRS	1,321	0.04%	173
INVESTMENT BOARD	2,196	0.07%	288
IRON RANGE RESOURCES	17,336	0.56%	2,273
JOBS & TRAINING	266,271	8.55%	34,908
LABOR & INDUSTRY	46,558	1.49%	6,104
LEGISLATIVE AUDIT	2,340	0.08%	307
MEDIATION SVCS	1,790	0.06%	235
MILITARY AFFAIRS	22,964	0.74%	3,011
NATURAL RESOURCES	315,358	10.12%	41,343
NON-HEALTH LIC BDS			
BOXING	410	0.01%	54
BARBERS	1,081	0.03%	142
ELECTRICITY	4,567	0.15%	599
ARCHITECTS & ENG	2,529	0.08%	332
ABSTRACTORS	140	0.00%	18
ACCOUNTANCY	2,207	0.07%	289
PEACE OFFICERS	2,202	0.07%	289
PARI-MUTUAL RACING	3,491	0.11%	458
PLANNING	10,218	0.33%	1,340
POLLUTION CONTROL	44,643	1.43%	5,853
PUB EMP RET ASSN	5,375	0.17%	705
PUBLIC SAFETY	497,964	15.98%	65,283
PUBLIC SERVICE	10,362	0.33%	1,358
PUBLIC UTIL COMM	2,872	0.09%	377
REVENUE	56,510	1.81%	7,408
SECRETARY OF STATE	13,946	0.45%	1,828
STATE LOTTERY	3,524	0.11%	462
STATE RETIREMENT	4,429	0.14%	581
STATE UNIV SYSTEM	168,223	5.40%	22,054
TEACHERS RETIREMENT	2,544	0.08%	334
TRADE & ECON DEV	40,607	1.30%	5,324
TRANSPORTATION	237,856	7.63%	31,183
TRANSPORTATION REG BD	516	0.02%	68
TREASURER	3,564	0.11%	467
VETERANS AFFAIRS	7,550	0.24%	990
VETERANS HOME BD	23,625	0.76%	3,097
WASTE MGMT BD	2,037	0.07%	267
WRKRS COMP CT OF APPEALS	682	0.02%	89
ZOO	24,458	0.78%	3,206
OTHER	95,727	3.07%	12,545
TOTAL	3,115,704	100.00%	408,469

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 11.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	11,814	0.11%	1,072
PROPERTY MANAGEMENT	10,318	0.10%	936
INTERTECHNOLOGIES GROUP	7,861	0.07%	713
INFORMATION POLICY OFFICE	4,876	0.05%	442
OPERATIONS MANAGEMENT	4,070	0.04%	369
MATERIALS MGMT	17,478	0.16%	1,586
BUILDING CODE & CONST COORD	5,525	0.05%	501
BUILDING FUND	402	0.00%	36
PLANT MGMT	49,515	0.46%	4,493
STATE REGISTER & DOCUMENTS	5,463	0.05%	496
MICROGRAPHICS	4,306	0.04%	391
ELECTRONICS EQUIPMENT RENTAL	1,798	0.02%	163
STARS	1,168	0.01%	106
TELECOMMUNICATIONS	2,844	0.03%	258
MOTOR POOL	4,061	0.04%	369
STATE PRINTER	24,320	0.23%	2,207
CENTRAL STORES	4,568	0.04%	415
MTLS SERVICES DISTRIBUTION	3,563	0.03%	323
COMMUTER VANS	779	0.01%	71
COMPUTER SERVICES	65,475	0.61%	5,941
ADDRESSING & INSERT	4,505	0.04%	409
MATERIALS TRANSFER	3,453	0.03%	313
CAPITOL PARKING	2,853	0.03%	259
MGMT ANALYSIS-SP FD	2,614	0.02%	237
IISAC	0	0.00%	0
911 EMERGENCY	724	0.01%	66
RISK MGMT	470	0.00%	43
VOLUNTEER SERVICES	199	0.00%	18
OTHER	567	0.01%	51
AGRICULTURE	118,890	1.11%	10,788
ANIMAL HEALTH BD	15,769	0.15%	1,431
ARTS BOARD	3,748	0.03%	340
ATTORNEY GENERAL	91,628	0.85%	8,315
AUDITOR	28,879	0.27%	2,621
COMMERCE	56,587	0.53%	5,135
COMMUNICATION IMPAIRED BD	233	0.00%	21
COMMUNITY COLLEGE BD	520,064	4.84%	47,192
CORRECTIONS	573,277	5.34%	52,020
DISABILITY COUNCIL	2,206	0.02%	200
EDUCATION-CENTRAL OFFICE	142,146	1.32%	12,899
EDUCATION-FARIBAULT SCHOOLS	7,892	0.07%	716
EDUCATION-VO-TECH	28,939	0.27%	2,626
EMPLOYEE RELATIONS	45,110	0.42%	4,093
FINANCE	43,750	0.41%	3,970
GAMING-ADMIN UNIT	311	0.00%	28
GAMBLING CONTROL	2,318	0.02%	210
GREATER MN CORP.	0	0.00%	0
HEALTH	211,912	1.97%	19,229
HEALTH LIC BDS			
MEDICAL EXAMINERS	6,072	0.06%	551
NURSING	5,533	0.05%	502
PHARMACY	1,458	0.01%	132
DENTISTRY	1,157	0.01%	105
CHIROPRACTORS	1,024	0.01%	93
PSYCHOLOGY	957	0.01%	87
OPTOMETRY	308	0.00%	28
NURSING HOME ADM	463	0.00%	42
SOCIAL WRK & MNTL HLTH	1,309	0.01%	119
SOCIAL WRK LIC BD	387	0.00%	35
MARR & FAMILY THERAPY BD	203	0.00%	18
UNLIC MNTL HLTH PROV BD	216	0.00%	20
PODIATRY	320	0.00%	29
VETERINARY MEDICINE	437	0.00%	40
HEARING EXAMINER	18,694	0.17%	1,696
HIGHER ED COORD BD	47,216	0.44%	4,284

SCHEDULE 11.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	678	0.01%	62
HOUSING FINANCE	36,799	0.34%	3,339
HUMAN RIGHTS	18,138	0.17%	1,646
HUMAN SERVICES-CENTRAL OFFICE	254,264	2.37%	23,072
HUMAN SERVICES-INSTITUTIONS	2,007,691	18.70%	182,182
INDIAN AFFAIRS	1,488	0.01%	135
INVESTMENT BOARD	6,233	0.06%	566
IRON RANGE RESOURCES	30,746	0.29%	2,790
JOBS & TRAINING	544,349	5.07%	49,395
LABOR & INDUSTRY	102,686	0.96%	9,318
LEGISLATIVE AUDIT	16,881	0.16%	1,532
MEDIATION SVCS	4,578	0.04%	415
MILITARY AFFAIRS	112,967	1.05%	10,251
NATURAL RESOURCES	1,288,372	12.00%	116,910
NON-HEALTH LIC BDS			
BOXING	498	0.00%	45
BARBERS	437	0.00%	40
ELECTRICITY	5,074	0.05%	460
ARCHITECTS & ENG	1,528	0.01%	139
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,088	0.01%	99
PEACE OFFICERS	2,329	0.02%	211
PARI-MUTUAL RACING	2,324	0.02%	211
PLANNING	27,529	0.26%	2,498
POLLUTION CONTROL	171,029	1.59%	15,520
PUB EMP RET ASSN	17,100	0.16%	1,552
PUBLIC SAFETY	525,845	4.90%	47,716
PUBLIC SERVICE	34,869	0.32%	3,164
PUBLIC UTIL COMM	9,742	0.09%	884
REVENUE	310,413	2.89%	28,168
SECRETARY OF STATE	19,480	0.18%	1,768
STATE LOTTERY	9,998	0.09%	907
STATE RETIREMENT	10,319	0.10%	936
STATE UNIV SYSTEM	983,765	9.16%	89,269
TEACHERS RETIREMENT	13,057	0.12%	1,185
TRADE & ECON DEV	84,155	0.78%	7,636
TRANSPORTATION	1,493,124	13.91%	135,489
TRANSPORTATION REG BD	2,464	0.02%	224
TREASURER	2,751	0.03%	250
VETERANS AFFAIRS	8,810	0.08%	799
VETERANS HOME BD	143,104	1.33%	12,986
WASTE MGMT BD	6,283	0.06%	570
WRKRS COMP CT OF APPEALS	4,290	0.04%	389
ZOO	52,158	0.49%	4,733
OTHER	139,937	1.30%	12,699
TOTAL	10,734,372	100.00%	974,059

ALLOCATION BASIS: PAYROLL TRANSACTION PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	0	0.00%	0
PROPERTY MANAGEMENT	0	0.00%	0
INTERTECHNOLOGIES GROUP	0	0.00%	0
INFORMATION POLICY OFFICE	0	0.00%	0
OPERATIONS MANAGEMENT	0	0.00%	0
MATERIALS MGMT	0	0.00%	0
BUILDING CODE & CONST COORD	0	0.00%	0
BUILDING FUND	2,299,949	0.11%	18
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
STARS	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
MTLS SERVICES DISTRIBUTION	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
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	2,351,278	0.11%	18
AGRICULTURE	1,043,715	0.05%	8
ANIMAL HEALTH BD	168,659	0.01%	1
ARTS BOARD	598,265	0.03%	5
ATTORNEY GENERAL	546,443	0.03%	4
AUDITOR	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	5,107,631	0.24%	39
CORRECTIONS	1,997,357	0.09%	15
DISABILITY COUNCIL	1,000	0.00%	0
EDUCATION-CENTRAL OFFICE	188,215,931	8.66%	1,449
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	19,036,178	0.88%	147
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	57,070,686	2.63%	439
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
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	2,065,148	0.10%	16

SCHEDULE 11.6
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	63,143,889	2.91%	486
HUMAN RIGHTS	351,113	0.02%	3
HUMAN SERVICES-CENTRAL OFFICE	1,165,027,918	53.61%	8,967
HUMAN SERVICES-INSTITUTIONS	108,547	0.00%	1
INDIAN AFFAIRS	57,094	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	209,861,317	9.66%	1,615
LABOR & INDUSTRY	2,683,119	0.12%	21
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	10,278,684	0.47%	79
NATURAL RESOURCES	17,852,407	0.82%	137
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	27,106	0.00%	0
PARI-MUTUAL RACING	0	0.00%	0
PLANNING	4,545,091	0.21%	35
POLLUTION CONTROL	13,125,701	0.60%	101
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	13,423,645	0.62%	103
PUBLIC SERVICE	375,892	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	4,833,593	0.22%	37
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	28,006,207	1.29%	216
TRANSPORTATION	344,723,002	15.86%	2,653
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
VETERANS HOME BD	2,877,730	0.13%	22
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	87,377	0.00%	1
OTHER	11,122,749	0.51%	86
TOTAL	2,173,014,421	100.00%	16,725

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1990
SOURCE: COMPUTER REPORT FINU8603

SCHEDULE 11.7
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION				
ADMINISTRATIVE MANAGEMENT	1,426	354	1,072	0
PROPERTY MANAGEMENT	1,202	266	936	0
INTERTECHNOLOGIES GROUP	928	215	713	0
INFORMATION POLICY OFFICE	604	162	442	0
OPERATIONS MANAGEMENT	2,445	2,076	369	0
MATERIALS MGMT	1,821	235	1,586	0
BUILDING CODE & CONST COORD	863	362	501	0
BUILDING FUND	944	890	36	18
PLANT MGMT	6,001	1,508	4,493	0
STATE REGISTER & DOCUMENTS	1,159	663	496	0
MICROGRAPHICS	617	226	391	0
ELECTRONICS EQUIPMENT RENTAL	399	236	163	0
STARS	150	44	106	0
TELECOMMUNICATIONS	2,409	2,151	258	0
MOTOR POOL	3,348	2,979	369	0
STATE PRINTER	4,176	1,969	2,207	0
CENTRAL STORES	3,322	2,907	415	0
MTLS SERVICES DISTRIBUTION	646	323	323	0
COMMUTER VANS	177	106	71	0
COMPUTER SERVICES	8,041	2,100	5,941	0
ADDRESSING & INSERT	533	124	409	0
MATERIALS TRANSFER	319	6	313	0
CAPITOL PARKING	584	325	259	0
MGMT ANALYSIS-SP FD	318	81	237	0
IISAC	40	40	0	0
911 EMERGENCY	639	573	66	0
RISK MGMT	166	123	43	0
VOLUNTEER SERVICES	55	37	18	0
OTHER	271	202	51	18
AGRICULTURE	17,068	6,272	10,788	8
ANIMAL HEALTH BD	2,019	587	1,431	1
ARTS BOARD	809	464	340	5
ATTORNEY GENERAL	11,130	2,811	8,315	4
AUDITOR	3,330	709	2,621	0
COMMERCE	9,000	3,865	5,135	0
COMMUNICATION IMPAIRED BD	122	101	21	0
COMMUNITY COLLEGE BD	65,842	18,611	47,192	39
CORRECTIONS	69,762	17,727	52,020	15
DISABILITY COUNCIL	428	228	200	0
EDUCATION-CENTRAL OFFICE	27,019	12,671	12,899	1,449
EDUCATION-FARIBAULT SCHOOLS	1,658	942	716	0
EDUCATION-VO-TECH	5,922	3,149	2,626	147
EMPLOYEE RELATIONS	13,648	9,555	4,093	0
FINANCE	7,760	3,790	3,970	0
GAMING-ADMIN UNIT	59	31	28	0
GAMBLING CONTROL	367	157	210	0
GREATER MN CORP.	428	428	0	0
HEALTH	30,957	11,289	19,229	439
HEALTH LIC BDS				
MEDICAL EXAMINERS	1,071	520	551	0
NURSING	1,080	578	502	0
PHARMACY	367	235	132	0
DENTISTRY	413	308	105	0
CHIROPRACTORS	310	217	93	0
PSYCHOLOGY	241	154	87	0
OPTOMETRY	96	68	28	0
NURSING HOME ADM	145	103	42	0
SOCIAL WRK & MNTL HLTH	379	260	119	0
SOCIAL WRK LIC BD	147	112	35	0
MARR & FAMILY THERAPY BD	85	67	18	0
UNLIC MNTL HLTH PROV BD	114	94	20	0
PODIATRY	68	39	29	0
VETERINARY MEDICINE	127	87	40	0
HEARING EXAMINER	2,495	799	1,696	0
HIGHER ED COORD BD	6,176	1,876	4,284	16

SCHEDULE 11.7
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HIGHER ED FAC AUTH	67	5	62	0
HOUSING FINANCE	5,518	1,693	3,339	486
HUMAN RIGHTS	1,946	297	1,646	3
HUMAN SERVICES-CENTRAL OFFICE	49,647	17,608	23,072	8,967
HUMAN SERVICES-INSTITUTIONS	195,220	13,037	182,182	1
INDIAN AFFAIRS	308	173	135	0
INVESTMENT BOARD	854	288	566	0
IRON RANGE RESOURCES	5,063	2,273	2,790	0
JOBS & TRAINING	85,918	34,908	49,395	1,615
LABOR & INDUSTRY	15,443	6,104	9,318	21
LEGISLATIVE AUDIT	1,839	307	1,532	0
MEDIATION SVCS	650	235	415	0
MILITARY AFFAIRS	13,341	3,011	10,251	79
NATURAL RESOURCES	158,390	41,343	116,910	137
NON-HEALTH LIC BDS				
BOXING	99	54	45	0
BARBERS	182	142	40	0
ELECTRICITY	1,059	599	460	0
ARCHITECTS & ENG	471	332	139	0
ABSTRACTORS	18	18	0	0
ACCOUNTANCY	388	289	99	0
PEACE OFFICERS	500	289	211	0
PARI-MUTUAL RACING	669	458	211	0
PLANNING	3,873	1,340	2,498	35
POLLUTION CONTROL	21,474	5,853	15,520	101
PUB EMP RET ASSN	2,257	705	1,552	0
PUBLIC SAFETY	113,102	65,283	47,716	103
PUBLIC SERVICE	4,525	1,358	3,164	3
PUBLIC UTIL COMM	1,261	377	884	0
REVENUE	35,576	7,408	28,168	0
SECRETARY OF STATE	3,596	1,828	1,768	0
STATE LOTTERY	1,369	462	907	0
STATE RETIREMENT	1,517	581	936	0
STATE UNIV SYSTEM	111,360	22,054	89,269	37
TEACHERS RETIREMENT	1,519	334	1,185	0
TRADE & ECON DEV	13,176	5,324	7,636	216
TRANSPORTATION	169,325	31,183	135,489	2,653
TRANSPORTATION REG BD	292	68	224	0
TREASURER	717	467	250	0
VETERANS AFFAIRS	1,789	990	799	0
VETERANS HOME BD	16,105	3,097	12,986	22
WASTE MGMT BD	837	267	570	0
WRKRS COMP CT OF APPEALS	478	89	389	0
ZOO	7,940	3,206	4,733	1
OTHER	25,330	12,545	12,699	86
TOTAL	1,399,253	408,469	974,059	16,725

SCHEDULE 12.1
FISCAL 92 BUDGET

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. 1990.

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

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

SCHEDULE 12.2
BUDGET 1992

STATE OF MINNESOTA

EMPLOYEE RELATIONS

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		141,618,810
DEDUCTIONS:		
EQUIPMENT	(185,000)	
WORKERS COMP BENEFITS	(21,515,000)	
INSURANCE PAYMENTS	(26,958,000)	
INTEREST	(52,000)	
GRANTS	(181,000)	
TOTAL DEDUCTIONS		(48,891,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	75,696	
ADMN-PROPERTY MGMT	2,287	
ADMN-INTERTECHNOLOGY GRP	10,383	
ADMN-INFORM POLICY OFF	60,610	
ADMN-OPERATIONS MGMT	9,142	
ADMN-MATERIALS MGMT	14,625	
FINANCE-BUDGET	34,128	
FINANCE-ACCOUNTING	89,297	
FINANCE-OTHER	13,648	
TOTAL ALLOCATED ADDITIONS		309,816
TOTAL TO BE ALLOCATED		93,037,626

SCHEDULE 12.3
BUDGET 1992

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	PERSONNEL ADMN	TRAINING SERVICES	WRKRS COMP BENEFITS	EMP INS TRUST	GENERAL GVRNMNT
WAGES & BENEFITS							
SALARY & WAGES	7,790,000	359,000	4,689,000	32,000	1,658,000	992,000	60,000
OTHER EXPENSE & COST							
SERVICES	84,557,810	5,000	1,618,000	345,000	230,000	82,300,810	59,000
SUPPLIES	380,000	0	278,000	39,000	22,000	41,000	0
EQUIPMENT	185,000	185,000					
WRKRS COMP BENEFITS	21,515,000				21,515,000		
INSURANCE PAYMENTS	26,958,000					26,958,000	
INTEREST	52,000					52,000	
GRANTS	181,000		181,000				
DEPARTMENTAL EXPEND	141,618,810	549,000	6,766,000	416,000	23,425,000	110,343,810	119,000
COST ADJUSTMENTS							
DEDUCTIONS	(48,891,000)	(185,000)	(181,000)	0	(21,515,000)	(27,010,000)	0
ADDITIONS	309,816	309,816					
COST BY FUNCTION	93,037,626	673,816	6,585,000	416,000	1,910,000	83,333,810	119,000
REALLOCATE ADMN		(671,804)	48,039	3,035	13,934	607,940	868
ALLOCABLE COSTS	93,039,638	2,012	6,633,039	419,035	1,923,934	83,941,750	119,868
DISALLOWED	(86,404,587)			(419,035)	(1,923,934)	(83,941,750)	(119,868)
NET ALLOCATED	6,635,051	2,012	6,633,039	0	0	0	0

SCHEDULE 12.4
BUDGET 1992

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	44.14	0.12%	7,991
PROPERTY MANAGEMENT	33.92	0.09%	6,140
INTERTECHNOLOGIES GROUP	31.08	0.08%	5,626
INFORMATION POLICY OFFICE	15.18	0.04%	2,748
OPERATIONS MANAGEMENT	22.60	0.06%	4,091
MATERIALS MGMT	54.49	0.15%	9,864
BUILDING CODE & CONST COORD	25.75	0.07%	4,661
BUILDING FUND	0.00	0.00%	0
PLANT MGMT	158.37	0.43%	28,669
STATE REGISTER & DOCUMENTS	20.13	0.05%	3,644
MICROGRAPHICS	15.61	0.04%	2,826
ELECTRONICS EQUIPMENT RENTAL	1.50	0.00%	272
STARS	4.88	0.01%	883
TELECOMMUNICATIONS	11.16	0.03%	2,020
MOTOR POOL	15.97	0.04%	2,891
STATE PRINTER	59.46	0.16%	10,764
CENTRAL STORES	14.01	0.04%	2,536
MTLS SERVICES DISTRIBUTION	9.65	0.03%	1,747
COMMUTER VANS	0.72	0.00%	130
COMPUTER SERVICES	235.35	0.64%	42,605
ADDRESSING & INSERT	6.78	0.02%	1,227
MATERIALS TRANSFER	12.00	0.03%	2,172
CAPITOL PARKING	1.60	0.00%	290
MGMT ANALYSIS-SP FD	10.47	0.03%	1,895
IISAC	0.00	0.00%	0
911 EMERGENCY	2.66	0.01%	482
RISK MGMT	0.90	0.00%	163
VOLUNTEER SERVICES	1.00	0.00%	181
OTHER	2.09	0.01%	378
AGRICULTURE	423.37	1.16%	76,641
ANIMAL HEALTH BD	36.16	0.10%	6,546
ARTS BOARD	15.33	0.04%	2,775
ATTORNEY GENERAL	372.03	1.02%	67,347
AUDITOR	105.79	0.29%	19,151
COMMERCE	226.00	0.62%	40,912
COMMUNICATION IMPAIRED BD	1.00	0.00%	181
COMMUNITY COLLEGE BD	2,416.13	6.59%	437,385
CORRECTIONS	2,027.31	5.53%	366,998
DISABILITY COUNCIL	9.90	0.03%	1,792
EDUCATION-CENTRAL OFFICE	405.65	1.11%	73,434
EDUCATION-FARIBAULT SCHOOLS	189.54	0.52%	34,312
EDUCATION-VO-TECH	112.72	0.31%	20,405
EMPLOYEE RELATIONS	181.47	0.50%	32,851
FINANCE	121.39	0.33%	21,975
GAMING-ADMIN UNIT	2.17	0.01%	393
GAMBLING CONTROL	11.58	0.03%	2,096
GREATER MN CORP.	0.00	0.00%	0
HEALTH	849.99	2.32%	153,871
HEALTH LIC BDS			
MEDICAL EXAMINERS	20.91	0.06%	3,785
NURSING	21.33	0.06%	3,861
PHARMACY	6.91	0.02%	1,251
DENTISTRY	5.04	0.01%	912
CHIROPRACTORS	4.00	0.01%	724
PSYCHOLOGY	3.43	0.01%	621
OPTOMETRY	1.82	0.00%	329
NURSING HOME ADM	2.00	0.01%	362
SOCIAL WRK & MNTL HLTH	7.08	0.02%	1,282
SOCIAL WRK LIC BD	1.04	0.00%	188
MARR & FAMILY THERAPY BD	0.83	0.00%	150
UNLIC MNTL HLTH PROV BD	1.00	0.00%	181
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.25	0.00%	226
HEARING EXAMINER	73.33	0.20%	13,275
HIGHER ED COORD BD	70.35	0.19%	12,735

SCHEDULE 12.4
BUDGET 1992

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	3.00	0.01%	543
HOUSING FINANCE	130.83	0.36%	23,684
HUMAN RIGHTS	67.45	0.18%	12,210
HUMAN SERVICES-CENTRAL OFFICE	1,023.76	2.79%	185,328
HUMAN SERVICES-INSTITUTIONS	5,607.49	15.30%	1,015,107
INDIAN AFFAIRS	6.00	0.02%	1,086
INVESTMENT BOARD	24.83	0.07%	4,495
IRON RANGE RESOURCES	130.93	0.36%	23,702
JOBS & TRAINING	2,012.79	5.49%	364,369
LABOR & INDUSTRY	339.45	0.93%	61,450
LEGISLATIVE AUDIT	68.72	0.19%	12,440
MEDIATION SVCS	20.00	0.05%	3,621
MILITARY AFFAIRS	339.84	0.93%	61,520
NATURAL RESOURCES	2,520.46	6.88%	456,271
NON-HEALTH LIC BDS		0.00%	0
BOXING	1.50	0.00%	272
BARBERS	2.00		
ELECTRICITY	20.83	0.06%	3,771
ARCHITECTS & ENG	6.33	0.02%	1,146
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	724
PEACE OFFICERS	0.00	0.00%	0
PARI-MUTUAL RACING	11.08	0.03%	2,006
PLANNING	106.44	0.29%	19,269
POLLUTION CONTROL	606.33	1.65%	109,762
PUB EMP RET ASSN	65.33	0.18%	11,826
PUBLIC SAFETY	1,775.13	4.84%	321,346
PUBLIC SERVICE	129.07	0.35%	23,365
PUBLIC UTIL COMM	34.72	0.09%	6,285
REVENUE	1,156.41	3.16%	209,341
SECRETARY OF STATE	62.06	0.17%	11,235
STATE LOTTERY	64.62	0.18%	11,698
STATE RETIREMENT	36.43	0.10%	6,595
STATE UNIV SYSTEM	4,713.93	12.87%	853,348
TEACHERS RETIREMENT	48.52	0.13%	8,783
TRADE & ECON DEV	253.05	0.69%	45,809
TRANSPORTATION	5,182.08	14.14%	938,096
TRANSPORTATION REG BD	9.00	0.02%	1,629
TREASURER	12.00	0.03%	2,172
VETERANS AFFAIRS	36.33	0.10%	6,577
VETERANS HOME BD	456.38	1.25%	82,617
WASTE MGMT BD	30.29	0.08%	5,483
WRKRS COMP CT OF APPEALS	19.15	0.05%	3,467
ZOO	151.23	0.41%	27,377
OTHER	812.06	2.22%	147,371
TOTAL	36,641.17	99.99%	6,633,039

ALLOCATION BASIS: LEGISLATIVE APPROVED COMPLEMENT F.Y. 1990
SOURCE: LAWS OF 1989

SCHEDULE 12.5
BUDGET 1991

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	7,991	7,991
PROPERTY MANAGEMENT	6,140	6,140
INTERTECHNOLOGIES GROUP	5,626	5,626
INFORMATION POLICY OFFICE	2,748	2,748
OPERATIONS MANAGEMENT	4,091	4,091
MATERIALS MGMT	9,864	9,864
BUILDING CODE & CONST COORD	4,661	4,661
BUILDING FUND	0	0
PLANT MGMT	28,669	28,669
STATE REGISTER & DOCUMENTS	3,644	3,644
MICROGRAPHICS	2,826	2,826
ELECTRONICS EQUIPMENT RENTAL	272	272
STARS	883	883
TELECOMMUNICATIONS	2,020	2,020
MOTOR POOL	2,891	2,891
STATE PRINTER	10,764	10,764
CENTRAL STORES	2,536	2,536
MTLS SERVICES DISTRIBUTION	1,747	1,747
COMMUTER VANS	130	130
COMPUTER SERVICES	42,605	42,605
ADDRESSING & INSERT	1,227	1,227
MATERIALS TRANSFER	2,172	2,172
CAPITOL PARKING	290	290
MGMT ANALYSIS-SP FD	1,895	1,895
IISAC	0	0
911 EMERGENCY	482	482
RISK MGMT	163	163
VOLUNTEER SERVICES	181	181
OTHER	378	378
AGRICULTURE	76,641	76,641
ANIMAL HEALTH BD	6,546	6,546
ARTS BOARD	2,775	2,775
ATTORNEY GENERAL	67,347	67,347
AUDITOR	19,151	19,151
COMMERCE	40,912	40,912
COMMUNICATION IMPAIRED BD	181	181
COMMUNITY COLLEGE BD	437,385	437,385
CORRECTIONS	366,998	366,998
DISABILITY COUNCIL	1,792	1,792
EDUCATION-CENTRAL OFFICE	73,434	73,434
EDUCATION-FARIBAULT SCHOOLS	34,312	34,312
EDUCATION-VO-TECH	20,405	20,405
EMPLOYEE RELATIONS	32,851	32,851
FINANCE	21,975	21,975
GAMING-ADMIN UNIT	393	393
GAMBLING CONTROL	2,096	2,096
GREATER MN CORP.	0	0
HEALTH	153,871	153,871
HEALTH LIC BDS		
MEDICAL EXAMINERS	3,785	3,785
NURSING	3,861	3,861
PHARMACY	1,251	1,251
DENTISTRY	912	912
CHIROPRACTORS	724	724
PSYCHOLOGY	621	621
OPTOMETRY	329	329
NURSING HOME ADM	362	362
SOCIAL WRK & MNTL HLTH	1,282	1,282
SOCIAL WRK LIC BD	188	188
MARR & FAMILY THERAPY BD	150	150
UNLIC MNTL HLTH PROV BD	181	181
PODIATRY	0	0
VETERINARY MEDICINE	226	226
HEARING EXAMINER	13,275	13,275
HIGHER ED COORD BD	12,735	12,735

SCHEDULE 12.5
BUDGET 1991

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HIGHER ED FAC AUTH	543	543
HOUSING FINANCE	23,684	23,684
HUMAN RIGHTS	12,210	12,210
HUMAN SERVICES-CENTRAL OFFICE	185,328	185,328
HUMAN SERVICES-INSTITUTIONS	1,015,107	1,015,107
INDIAN AFFAIRS	1,086	1,086
INVESTMENT BOARD	4,495	4,495
IRON RANGE RESOURCES	23,702	23,702
JOBS & TRAINING	364,369	364,369
LABOR & INDUSTRY	61,450	61,450
LEGISLATIVE AUDIT	12,440	12,440
MEDIATION SVCS	3,621	3,621
MILITARY AFFAIRS	61,520	61,520
NATURAL RESOURCES	456,271	456,271
NON-HEALTH LIC BDS		0
BOXING	272	272
BARBERS	0	0
ELECTRICITY	3,771	3,771
ARCHITECTS & ENG	1,146	1,146
ABSTRACTORS	0	0
ACCOUNTANCY	724	724
PEACE OFFICERS	0	0
PARI-MUTUAL RACING	2,006	2,006
PLANNING	19,269	19,269
POLLUTION CONTROL	109,762	109,762
PUB EMP RET ASSN	11,826	11,826
PUBLIC SAFETY	321,346	321,346
PUBLIC SERVICE	23,365	23,365
PUBLIC UTIL COMM	6,285	6,285
REVENUE	209,341	209,341
SECRETARY OF STATE	11,235	11,235
STATE LOTTERY	11,698	11,698
STATE RETIREMENT	6,595	6,595
STATE UNIV SYSTEM	853,348	853,348
TEACHERS RETIREMENT	8,783	8,783
TRADE & ECON DEV	45,809	45,809
TRANSPORTATION	938,096	938,096
TRANSPORTATION REG BD	1,629	1,629
TREASURER	2,172	2,172
VETERANS AFFAIRS	6,577	6,577
VETERANS HOME BD	82,617	82,617
WASTE MGMT BD	5,483	5,483
WRKRS COMP CT OF APPEALS	3,467	3,467
ZOO	27,377	27,377
OTHER	147,371	147,371
TOTAL	6,633,039	6,633,039

SCHEDULE 13.1
FISCAL 92 BUDGET

STATE OF MINNESOTA
MEDIATION SERVICES
NATURE AND EXTENT OF SERVICES

The state Mediation Services Bureau conducts representation hearings for public and private sector collective bargaining 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. 1990.

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 1992

STATE OF MINNESOTA

MEDIATIONS SERVICES

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		1,875,000
DEDUCTIONS:		
EQUIPMENT	0	
GRANTS	(238,000)	
TOTAL DEDUCTIONS		(238,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	10,604	
ADMN-PROPERTY MGMT	0	
ADMN-INTERTECHNOLOGY GRP	1,501	
ADMN-INFORM POLICY OFF	2,481	
ADMN-OPERATIONS MGMT	1,043	
ADMN-MATERIALS MGMT	2,800	
FIN-BUDGET	1,029	
FIN-ACCOUNTING	2,193	
FIN-OTHER	650	
EMPLOYEE RELATIONS	3,621	
TOTAL ALLOCATED ADDITIONS		25,922
TOTAL TO BE ALLOCATED		1,662,922

SCHEDULE 13.3
BUDGET 1992

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE AGENCIES	OTHER SERVICES
WAGES & BENEFITS				
SALARY & WAGES	1,338,000		31,750	1,306,250
OTHER EXPENSE & COST				
SERVICES	283,000		6,553	276,447
SUPPLIES	16,000		381	15,619
EQUIPMENT	0	0		
GRANTS	238,000	238,000		
DEPARTMENTAL EXPEND	1,875,000	238,000	38,684	1,598,316
COST ADJUSTMENTS				
DEDUCTIONS	(238,000)	(238,000)		
ADDITIONS	25,922	25,922		
COST BY FUNCTION	1,662,922	25,922	38,684	1,598,316
REALLOCATE ADMN	0	(25,922)	613	25,309
ALLOCABLE COSTS	1,662,922	0	39,297	1,623,625
DISALLOWED	(1,623,625)			(1,623,625)
NET ALLOCATED	39,297		39,297	0

SCHEDULE 13.4
BUDGET 1992

STATE OF MINNESOTA

MEDIATION SERVICES

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	29	0.08%	33
PROPERTY MANAGEMENT	38	0.11%	43
INTERTECHNOLOGIES GROUP	28	0.08%	32
INFORMATION POLICY OFFICE	19	0.05%	21
OPERATIONS MANAGEMENT	11	0.03%	12
MATERIALS MGMT	55	0.16%	62
BUILDING CODE & CONST COORD	23	0.07%	26
BUILDING FUND	0	0.00%	0
PLANT MGMT	151	0.43%	171
STATE REGISTER & DOCUMENTS	19	0.05%	21
MICROGRAPHICS	14	0.04%	16
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
STARS	5	0.01%	6
TELECOMMUNICATIONS	6	0.02%	7
MOTOR POOL	17	0.05%	19
STATE PRINTER	66	0.19%	75
CENTRAL STORES	11	0.03%	12
MTLS SERVICES DISTRIBUTION	8	0.02%	9
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	223	0.64%	252
ADDRESSING & INSERT	16	0.05%	18
MATERIALS TRANSFER	11	0.03%	12
CAPITOL PARKING	0	0.00%	0
MGMT ANALYSIS-SP FD	11	0.03%	12
IISAC	0	0.00%	0
911 EMERGENCY	3	0.01%	3
RISK MGMT	1	0.00%	1
VOLUNTEER SERVICES	1	0.00%	1
OTHER	0	0.00%	0
AGRICULTURE	430	1.24%	486
ANIMAL HEALTH BD	35	0.10%	40
ARTS BOARD	12	0.03%	14
ATTORNEY GENERAL	100	0.29%	113
AUDITOR	85	0.24%	96
COMMERCE	205	0.59%	232
COMMUNICATION IMPAIRED BD	1	0.00%	1
COMMUNITY COLLEGE BD	2,212	6.37%	2,502
CORRECTIONS	2,009	5.78%	2,273
DISABILITY COUNCIL	11	0.03%	12
EDUCATION-CENTRAL OFFICE	362	1.04%	410
EDUCATION-FARIBAULT SCHOOLS	197	0.57%	223
EDUCATION-VO-TECH	96	0.28%	109
EMPLOYEE RELATIONS	33	0.09%	37
FINANCE	81	0.23%	92
GAMING-ADMIN UNIT	2	0.01%	2
GAMBLING CONTROL	8	0.02%	9
GREATER MN CORP.	0	0.00%	0
HEALTH	838	2.41%	948
HEALTH LIC BDS			0
MEDICAL EXAMINERS	21	0.06%	24
NURSING	21	0.06%	
PHARMACY	5	0.01%	6
DENTISTRY	6	0.02%	7
CHIROPRACTORS	4	0.01%	5
PSYCHOLOGY	3	0.01%	3
OPTOMETRY	2	0.01%	2
NURSING HOME ADM	1	0.00%	1
SOCIAL WRK & MNTL HLTH	7	0.02%	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	0	0.00%	0
VETERINARY MEDICINE	2	0.01%	2
HEARING EXAMINER	32	0.09%	36
HIGHER ED COORD BD	41	0.12%	46

SCHEDULE 13.4
BUDGET 1992

STATE OF MINNESOTA

MEDIATION SERVICES

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	2
HOUSING FINANCE	125	0.36%	141
HUMAN RIGHTS	63	0.18%	71
HUMAN SERVICES-CENTRAL OFFICE	1,039	2.99%	1,175
HUMAN SERVICES-INSTITUTIONS	5,898	16.98%	6,672
INDIAN AFFAIRS	5	0.01%	6
INVESTMENT BOARD	14	0.04%	16
IRON RANGE RESOURCES	89	0.26%	101
JOBS & TRAINING	1,869	5.38%	2,114
LABOR & INDUSTRY	324	0.93%	367
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	350	1.01%	396
NATURAL RESOURCES	2,642	7.61%	2,989
NON-HEALTH LIC BDS			0
BOXING	2	0.01%	2
BARBERS	2	0.01%	
ELECTRICITY	16	0.05%	18
ARCHITECTS & ENG	6	0.02%	7
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	3
PEACE OFFICERS	0	0.00%	0
PARI-MUTUAL RACING	8	0.02%	9
PLANNING	98	0.28%	111
POLLUTION CONTROL	612	1.76%	692
PUB EMP RET ASSN	61	0.18%	69
PUBLIC SAFETY	1,725	4.97%	1,951
PUBLIC SERVICE	114	0.33%	129
PUBLIC UTIL COMM	28	0.08%	32
REVENUE	1,146	3.30%	1,296
SECRETARY OF STATE	48	0.14%	54
STATE LOTTERY	165	0.47%	187
STATE RETIREMENT	32	0.09%	36
STATE UNIV SYSTEM	4,245	12.22%	4,802
TEACHERS RETIREMENT	44	0.13%	50
TRADE & ECON DEV	237	0.68%	268
TRANSPORTATION	5,126	14.76%	5,799
TRANSPORTATION REG BD	5	0.01%	6
TREASURER	8	0.02%	9
VETERANS AFFAIRS	29	0.08%	33
VETERANS HOME BD	525	1.51%	594
WASTE MGMT BD	46	0.13%	52
WRKRS COMP CT OF APPEALS	6	0.02%	7
ZOO	235	0.68%	266
OTHER	117	0.34%	162
TOTAL	34,737	100.00%	39,297

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y. 1990
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNITS

SCHEDULE 13.5
BUDGET 1992

STATE OF MINNESOTA

MEDIATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	33	33
PROPERTY MANAGEMENT	43	43
INTERTECHNOLOGIES GROUP	32	32
INFORMATION POLICY OFFICE	21	21
OPERATIONS MANAGEMENT	12	12
MATERIALS MGMT	62	62
BUILDING CODE & CONST COORD	26	26
BUILDING FUND	0	0
PLANT MGMT	171	171
STATE REGISTER & DOCUMENTS	21	21
MICROGRAPHICS	16	16
ELECTRONICS EQUIPMENT RENTAL	0	0
STARS	6	6
TELECOMMUNICATIONS	7	7
MOTOR POOL	19	19
STATE PRINTER	75	75
CENTRAL STORES	12	12
MTLS SERVICES DISTRIBUTION	9	9
COMMUTER VANS	0	0
COMPUTER SERVICES	252	252
ADDRESSING & INSERT	18	18
MATERIALS TRANSFER	12	12
CAPITOL PARKING	0	0
MGMT ANALYSIS-SP FD	12	12
IISAC	0	0
911 EMERGENCY	3	3
RISK MGMT	1	1
VOLUNTEER SERVICES	1	1
OTHER	0	0
AGRICULTURE	486	486
ANIMAL HEALTH BD	40	40
ARTS BOARD	14	14
ATTORNEY GENERAL	113	113
AUDITOR	96	96
COMMERCE	232	232
COMMUNICATION IMPAIRED BD	1	1
COMMUNITY COLLEGE BD	2,502	2,502
CORRECTIONS	2,273	2,273
DISABILITY COUNCIL	12	12
EDUCATION-CENTRAL OFFICE	410	410
EDUCATION-FARIBAULT SCHOOLS	223	223
EDUCATION-VO-TECH	109	109
EMPLOYEE RELATIONS	37	37
FINANCE	92	92
GAMING-ADMIN UNIT	2	2
GAMBLING CONTROL	9	9
GREATER MN CORP.	0	0
HEALTH	948	948
HEALTH LIC BDS		
MEDICAL EXAMINERS	24	24
NURSING	0	0
PHARMACY	6	6
DENTISTRY	7	7
CHIROPRACTORS	5	5
PSYCHOLOGY	3	3
OPTOMETRY	2	2
NURSING HOME ADM	1	1
SOCIAL WRK & MNTL HLTH	8	8
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	2	2
HEARING EXAMINER	36	36
HIGHER ED COORD BD	46	46

SCHEDULE 13.5
BUDGET 1992

STATE OF MINNESOTA

MEDIATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	141	141
HUMAN RIGHTS	71	71
HUMAN SERVICES-CENTRAL OFFICE	1,175	1,175
HUMAN SERVICES-INSTITUTIONS	6,672	6,672
INDIAN AFFAIRS	6	6
INVESTMENT BOARD	16	16
IRON RANGE RESOURCES	101	101
JOBS & TRAINING	2,114	2,114
LABOR & INDUSTRY	367	367
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	396	396
NATURAL RESOURCES	2,989	2,989
NON-HEALTH LIC BDS		
BOXING	2	2
BARBERS	0	0
ELECTRICITY	18	18
ARCHITECTS & ENG	7	7
ABSTRACTORS	0	0
ACCOUNTANCY	3	3
PEACE OFFICERS	0	0
PARI-MUTUAL RACING	9	9
PLANNING	111	111
POLLUTION CONTROL	692	692
PUB EMP RET ASSN	69	69
PUBLIC SAFETY	1,951	1,951
PUBLIC SERVICE	129	129
PUBLIC UTIL COMM	32	32
REVENUE	1,296	1,296
SECRETARY OF STATE	54	54
STATE LOTTERY	187	187
STATE RETIREMENT	36	36
STATE UNIV SYSTEM	4,802	4,802
TEACHERS RETIREMENT	50	50
TRADE & ECON DEV	268	268
TRANSPORTATION	5,799	5,799
TRANSPORTATION REG BD	6	6
TREASURER	9	9
VETERANS AFFAIRS	33	33
VETERANS HOME BD	594	594
WASTE MGMT BD	52	52
WRKRS COMP CT OF APPEALS	7	7
ZOO	266	266
OTHER	162	162
TOTAL	39,297	39,297

SCHEDULE 14.1
FISCAL 92 BUDGET

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 1990. 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 1990. Single audit costs are not direct billed and are allocated based on actual hours of service for F.Y. 1990.

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. 1990.

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

SCHEDULE 14.2
BUDGET 1992

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		3,916,000
DEDUCTIONS:		
EQUIPMENT	(60,000)	
TOTAL DEDUCTIONS		(60,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	33,089	
ADMN-PROPERTY MGMT	327	
ADMN-INTERTECHNOLOGY GRP	2,830	
ADMN-INFORM POLICY OFF	3,148	
ADMN-OPERATIONS MGMT	1,324	
ADMN-MATERIALS MGMT	2,412	
FIN-BUDGET	1,613	
FIN-ACCOUNTING	2,867	
FIN-OTHER	1,839	
EMPLOYEE RELATIONS	12,440	
MEDIATION SERVICES	0	
TOTAL ALLOCATED ADDITIONS		61,889
TOTAL TO BE ALLOCATED		3,917,889

SCHEDULE 14.3
BUDGET 1992

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT
WAGES & BENEFITS					
SALARY & WAGES	3,212,000	340,000	2,007,696	656,000	208,304
OTHER EXPENSE & COST					
SERVICES	584,000	584,000			
SUPPLIES	45,000	45,000			
EQUIPMENT	60,000	60,000			
LEG AUDIT COMM	15,000	15,000			
DEPARTMENTAL EXPEND	3,916,000	1,044,000	2,007,696	656,000	208,304
COST ADJUSTMENTS					
DEDUCTIONS	(60,000)	(60,000)			
ADDITIONS	61,889	61,889			
COST BY FUNCTION	3,917,889	1,045,889	2,007,696	656,000	208,304
REALLOCATE ADMN	0	(1,045,889)	731,138	239,893	75,858
ALLOCABLE COSTS	3,917,889	0	2,738,834	894,893	284,162
DISALLOWED	(894,893)			(894,893)	
NET ALLOCATED	3,022,996	0	2,738,834	0	284,162

SCHEDULE 14.4
BUDGET 1992

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	3,022.0	4.48%	122,791
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
STARS	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
MTLS SERVICES DISTRIBUTION	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
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	1,024.0	1.52%	41,608
ANIMAL HEALTH BD	118.5	0.18%	4,815
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	2.0	0.00%	81
AUDITOR	19.5	0.03%	792
COMMERCE	1,270.0	1.88%	51,603
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	5,907.0	8.76%	240,016
CORRECTIONS	4,865.9	7.22%	197,714
DISABILITY COUNCIL	172.0	0.26%	6,989
EDUCATION-CENTRAL OFFICE	2,334.8	3.46%	94,869
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	607.3	0.90%	24,676
EMPLOYEE RELATIONS	1,453.8	2.16%	59,072
FINANCE	1,735.4	2.57%	70,514
GAMING-ADMIN UNIT	0.0	0.00%	0
GAMBLING CONTROL	396.0	0.59%	16,090
GREATER MN CORP.	858.5	1.27%	34,883
HEALTH	637.5	0.95%	25,903
HEALTH LIC BDS			
MEDICAL EXAMINERS	271.3	0.40%	11,024
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	332.0	0.49%	13,490
CHIROPRACTORS	249.0	0.37%	10,117
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
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	495.3	0.73%	20,125

SCHEDULE 14.4
BUDGET 1992

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	488.5	0.72%	19,849
HUMAN SERVICES-CENTRAL OFFICE	2,792.6	4.14%	113,470
HUMAN SERVICES-INSTITUTIONS	2,306.0	3.42%	93,699
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3,193.5	4.74%	129,760
IRON RANGE RESOURCES	33.0	0.05%	1,341
JOBS & TRAINING	1,949.5	2.89%	79,213
LABOR & INDUSTRY	1,503.8	2.23%	61,103
LEGISLATIVE AUDIT	988.5	1.47%	40,165
MEDIATION SVCS	1.0	0.00%	41
MILITARY AFFAIRS	332.0	0.49%	13,490
NATURAL RESOURCES	2,066.5	3.07%	83,967
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-MUTUAL RACING	86.5	0.13%	3,515
PLANNING	556.0	0.82%	22,592
POLLUTION CONTROL	901.5	1.34%	36,630
PUB EMP RET ASSN	737.5	1.09%	29,966
PUBLIC SAFETY	1,805.1	2.68%	73,346
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	399.0	0.59%	16,212
REVENUE	3,010.0	4.47%	122,304
SECRETARY OF STATE	0.0	0.00%	0
STATE LOTTERY	0.0	0.00%	0
STATE RETIREMENT	1,194.5	1.77%	48,536
STATE UNIV SYSTEM	2,011.5	2.98%	81,732
TEACHERS RETIREMENT	884.0	1.31%	35,919
TRADE & ECON DEV	1,111.5	1.65%	45,163
TRANSPORTATION	2,315.7	3.44%	94,093
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	1,044.5	1.55%	42,441
VETERANS AFFAIRS	0.0	0.00%	0
VETERANS HOME BD	1,542.5	2.29%	62,676
WASTE MGMT BD	0.0	0.00%	0
WRKRS COMP CT OF APPEALS	148.5	0.22%	6,034
ZOO	594.5	0.88%	24,156
OTHER	5,111.5	7.58%	207,693
FINANCE-ACCOUNTING	623.5	0.93%	25,334
FINANCE-OTHER	1900.5	2.82%	77,222
TOTAL	67,405.0	100.00%	2,738,834

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1990
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 14.5
BUDGET 1992

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	30.5	0.45%	1,273
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
STARS	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
MTLS SERVICES DISTRIBUTION	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
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	1,080.0	15.87%	45,086
CORRECTIONS	0.0	0.00%	0
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	620.7	9.12%	25,912
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	224.6	3.30%	9,376
EMPLOYEE RELATIONS	14.7	0.22%	614
FINANCE	130.6	1.92%	5,452
GAMING-ADMIN UNIT	0.0	0.00%	0
GAMBLING CONTROL	0.0	0.00%	0
GREATER MN CORP.	0.0	0.00%	0
HEALTH	130.6	1.92%	5,452
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
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	61.2	0.90%	2,555

SCHEDULE 14.5
BUDGET 1992

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	999.5	14.68%	41,725
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	917.4	13.48%	38,298
LABOR & INDUSTRY	15.2	0.22%	635
LEGISLATIVE AUDIT	431.0	6.33%	17,993
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	163.5	2.40%	6,825
NATURAL RESOURCES	408.0	5.99%	17,032
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-MUTUAL 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	36.8	0.54%	1,536
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	961.5	14.13%	40,139
TEACHERS RETIREMENT	0.0	0.00%	0
TRADE & ECON DEV	109.9	1.61%	4,588
TRANSPORTATION	471.2	6.92%	19,671
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
VETERANS HOME BD	0.0	0.00%	0
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	6,806.9	100.00%	284,162

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1990
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 14.6
BUDGET 1992

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	124,064	122,791	1,273
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
STARS	0	0	0
TELECOMMUNICATIONS	0	0	0
MOTOR POOL	0	0	0
STATE PRINTER	0	0	0
CENTRAL STORES	0	0	0
MTLS SERVICES DISTRIBUTION	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
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	41,608	41,608	0
ANIMAL HEALTH BD	4,815	4,815	0
ARTS BOARD	0	0	0
ATTORNEY GENERAL	81	81	0
AUDITOR	792	792	0
COMMERCE	51,603	51,603	0
COMMUNICATION IMPAIRED BD	0	0	0
COMMUNITY COLLEGE BD	285,102	240,016	45,086
CORRECTIONS	197,714	197,714	0
DISABILITY COUNCIL	6,989	6,989	0
EDUCATION-CENTRAL OFFICE	120,781	94,869	25,912
EDUCATION-FARIBAULT SCHOOLS	0	0	0
EDUCATION-VO-TECH	34,052	24,676	9,376
EMPLOYEE RELATIONS	59,686	59,072	614
FINANCE	75,966	70,514	5,452
GAMING-ADMIN UNIT	0	0	0
GAMBLING CONTROL	16,090	16,090	0
GREATER MN CORP.	34,883	34,883	0
HEALTH	31,355	25,903	5,452
HEALTH LIC BDS			
MEDICAL EXAMINERS	11,024	11,024	0
NURSING	0	0	0
PHARMACY	0	0	0
DENTISTRY	13,490	13,490	0
CHIROPRACTORS	10,117	10,117	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
HEARING EXAMINER	0	0	0
HIGHER ED COORD BD	22,680	20,125	2,555

SCHEDULE 14.6
BUDGET 1992

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	0	0	0
HUMAN RIGHTS	19,849	19,849	0
HUMAN SERVICES-CENTRAL OFFICE	155,195	113,470	41,725
HUMAN SERVICES-INSTITUTIONS	93,699	93,699	0
INDIAN AFFAIRS	0	0	0
INVESTMENT BOARD	129,760	129,760	0
IRON RANGE RESOURCES	1,341	1,341	0
JOBS & TRAINING	117,511	79,213	38,298
LABOR & INDUSTRY	61,738	61,103	635
LEGISLATIVE AUDIT	58,158	40,165	17,993
MEDIATION SVCS	41	41	0
MILITARY AFFAIRS	20,315	13,490	6,825
NATURAL RESOURCES	100,999	83,967	17,032
NON-HEALTH LIC BDS			
BOXING	0	0	0
BARBERS	0	0	0
ELECTRICITY	0	0	0
ARCHITECTS & ENG	0	0	0
ABSTRACTORS	0	0	0
ACCOUNTANCY	0	0	0
PEACE OFFICERS	0	0	0
PARI-MUTUAL RACING	3,515	3,515	0
PLANNING	22,592	22,592	0
POLLUTION CONTROL	36,630	36,630	0
PUB EMP RET ASSN	29,966	29,966	0
PUBLIC SAFETY	74,882	73,346	1,536
PUBLIC SERVICE	0	0	0
PUBLIC UTIL COMM	16,212	16,212	0
REVENUE	122,304	122,304	0
SECRETARY OF STATE	0	0	0
STATE LOTTERY	0	0	0
STATE RETIREMENT	48,536	48,536	0
STATE UNIV SYSTEM	121,871	81,732	40,139
TEACHERS RETIREMENT	35,919	35,919	0
TRADE & ECON DEV	49,751	45,163	4,588
TRANSPORTATION	113,764	94,093	19,671
TRANSPORTATION REG BD	0	0	0
TREASURER	42,441	42,441	0
VETERANS AFFAIRS	0	0	0
VETERANS HOME BD	62,676	62,676	0
WASTE MGMT BD	0	0	0
WRKRS COMP CT OF APPEALS	6,034	6,034	0
ZOO	24,156	24,156	0
OTHER	207,693	207,693	0
FINANCE-ACCOUNTING	25,334	25,334	0
FINANCE-OTHER	77,222	77,222	0
TOTAL	3,022,996	2,738,834	284,162

SCHEDULE 15.1
FISCAL 92 BUDGET

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 1992

STATE OF MINNESOTA

TREASURER

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		656,000
DEDUCTIONS:		
EQUIPMENT	(4,000)	
TOTAL DEDUCTIONS		(4,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	16,313	
ADMN-PROPERTY MGMT	327	
ADMN-INTERTECHNOLOGY GRP	1,996	
ADMN-INFORM POLICY OFF	26	
ADMN-OPERATIONS MGMT	288	
ADMN-MATERIALS MGMT	1,396	
FIN-BUDGET	1,794	
FIN-ACCOUNTING	4,366	
FIN-OTHER	717	
EMPLOYEE RELATIONS	2,172	
MEDIATION SERVICES	9	
LEGISLATIVE AUDIT	42,441	
TOTAL ALLOCATED ADDITIONS		71,845
TOTAL TO BE ALLOCATED		723,845

SCHEDULE 15.3
BUDGET 1992

STATE OF MINNESOTA

TREASURER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	TREASURY	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	532,000		234,080	297,920
OTHER EXPENSE & COST				
SERVICES	102,000		21,420	80,580
SUPPLIES	16,000		11,340	6,660
EQUIPMENT	4,000	4,000		
DEPARTMENTAL EXPEND	656,000	4,000	266,840	385,160
COST ADJUSTMENTS				
DEDUCTIONS	(4,000)	(4,000)		
ADDITIONS	71,845	71,845		
COST BY FUNCTION	723,845	71,845	266,840	385,160
REALLOCATE ADMN	0	(71,845)	29,404	42,441
ALLOCABLE COSTS	723,845		296,244	427,601
DISALLOWED	(427,601)		0	(427,601)
NET ALLOCATED	296,244	0	296,244	0

SCHEDULE 15.4
BUDGET 1992

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,699	0.05%	139
PROPERTY MANAGEMENT	2,031	0.04%	105
INTERTECHNOLOGIES GROUP	1,640	0.03%	85
INFORMATION POLICY OFFICE	1,237	0.02%	64
OPERATIONS MANAGEMENT	15,832	0.28%	818
MATERIALS MGMT	1,795	0.03%	93
BUILDING CODE & CONST COORD	2,758	0.05%	142
BUILDING FUND	6,790	0.12%	351
PLANT MGMT	11,506	0.20%	594
STATE REGISTER & DOCUMENTS	5,054	0.09%	261
MICROGRAPHICS	1,726	0.03%	89
ELECTRONICS EQUIPMENT RENTAL	1,798	0.03%	93
STARS	335	0.01%	17
TELECOMMUNICATIONS	16,406	0.29%	847
MOTOR POOL	22,726	0.40%	1,174
STATE PRINTER	15,016	0.26%	776
CENTRAL STORES	22,177	0.39%	1,145
MTLS SERVICES DISTRIBUTION	2,460	0.04%	127
COMMUTER VANS	806	0.01%	42
COMPUTER SERVICES	16,015	0.28%	827
ADDRESSING & INSERT	944	0.02%	49
MATERIALS TRANSFER	45	0.00%	2
CAPITOL PARKING	2,480	0.04%	128
MGMT ANALYSIS-SP FD	621	0.01%	32
IISAC	303	0.01%	16
911 EMERGENCY	4,368	0.08%	226
RISK MGMT	938	0.02%	48
VOLUNTEER SERVICES	286	0.00%	15
OTHER	1,538	0.03%	79
AGRICULTURE	62,726	1.09%	3,240
ANIMAL HEALTH BD	4,481	0.08%	231
ARTS BOARD	3,541	0.06%	183
ATTORNEY GENERAL	21,440	0.37%	1,107
AUDITOR	5,410	0.09%	279
COMMERCE	29,480	0.51%	1,523
COMMUNICATION IMPAIRED BD	769	0.01%	40
COMMUNITY COLLEGE BD	141,960	2.47%	7,332
CORRECTIONS	135,215	2.36%	6,983
DISABILITY COUNCIL	1,742	0.03%	90
EDUCATION-CENTRAL OFFICE	122,296	2.13%	6,316
EDUCATION-FARIBAULT SCHOOLS	7,188	0.13%	371
EDUCATION-VO-TECH	24,019	0.42%	1,240
EMPLOYEE RELATIONS	72,887	1.27%	3,764
FINANCE	28,906	0.50%	1,493
GAMING-ADMIN UNIT	236	0.00%	12
GAMBLING CONTROL	1,201	0.02%	62
GREATER MN CORP.	3,261	0.06%	168
HEALTH	86,107	1.50%	4,447
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.07%	205
NURSING	4,411	0.08%	228
PHARMACY	1,793	0.03%	93
DENTISTRY	2,350	0.04%	121
CHIROPRACTORS	1,654	0.03%	85
PSYCHOLOGY	1,172	0.02%	61
OPTOMETRY	515	0.01%	27
NURSING HOME ADM	783	0.01%	40
SOCIAL WRK & MNTL HLTH	1,986	0.03%	103
SOCIAL WRK LIC BD	855	0.01%	44
MARR & FAMILY THERAPY BD	509	0.01%	26
UNLIC MNTL HLTH PROV BD	716	0.01%	37
PODIATRY	298	0.01%	15
VETERINARY MEDICINE	663	0.01%	34
HEARING EXAMINER	6,094	0.11%	315
HIGHER ED COORD BD	76,447	1.33%	3,948

SCHEDULE 15.4
BUDGET 1992

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	39	0.00%	2
HOUSING FINANCE	12,914	0.23%	667
HUMAN RIGHTS	2,266	0.04%	117
HUMAN SERVICES-CENTRAL OFFICE	333,344	5.81%	17,216
HUMAN SERVICES-INSTITUTIONS	99,444	1.73%	5,136
INDIAN AFFAIRS	1,321	0.02%	68
INVESTMENT BOARD	2,196	0.04%	113
IRON RANGE RESOURCES	17,336	0.30%	895
JOBS & TRAINING	266,271	4.64%	13,752
LABOR & INDUSTRY	46,558	0.81%	2,405
LEGISLATIVE AUDIT	2,340	0.04%	121
MEDIATION SVCS	1,790	0.03%	92
MILITARY AFFAIRS	22,964	0.40%	1,186
NATURAL RESOURCES	363,452	6.34%	18,771
NON-HEALTH LIC BDS			
BOXING	410	0.01%	21
BARBERS	1,081	0.02%	56
ELECTRICITY	4,567	0.08%	236
ARCHITECTS & ENG	2,529	0.04%	131
ABSTRACTORS	140	0.00%	7
ACCOUNTANCY	2,207	0.04%	114
PEACE OFFICERS	2,202	0.04%	114
PARI-MUTUAL RACING	3,491	0.06%	180
PLANNING	10,218	0.18%	528
POLLUTION CONTROL	44,643	0.78%	2,306
PUB EMP RET ASSN	216,567	3.78%	11,185
PUBLIC SAFETY	505,537	8.81%	26,109
PUBLIC SERVICE	10,362	0.18%	535
PUBLIC UTIL COMM	2,872	0.05%	148
REVENUE	1,850,941	32.27%	95,595
SECRETARY OF STATE	13,946	0.24%	720
STATE LOTTERY	3,524	0.06%	182
STATE RETIREMENT	96,283	1.68%	4,973
STATE UNIV SYSTEM	168,223	2.93%	8,688
TEACHERS RETIREMENT	134,605	2.35%	6,952
TRADE & ECON DEV	40,607	0.71%	2,097
TRANSPORTATION	237,856	4.15%	12,284
TRANSPORTATION REG BD	516	0.01%	27
TREASURER	3,564	0.06%	184
VETERANS AFFAIRS	7,550	0.13%	390
VETERANS HOME BD	23,625	0.41%	1,220
WASTE MGMT BD	2,037	0.04%	105
WRKRS COMP CT OF APPEALS	682	0.01%	35
ZOO	24,458	0.43%	1,263
OTHER	129,099	2.25%	6,671
TOTAL	5,735,983	100.00%	296,244

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT & WARRANT LOG

SCHEDULE 15.5
BUDGET 1992

STATE OF MINNESOTA

TREASURER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	139	139
PROPERTY MANAGEMENT	105	105
INTERTECHNOLOGIES GROUP	85	85
INFORMATION POLICY OFFICE	64	64
OPERATIONS MANAGEMENT	818	818
MATERIALS MGMT	93	93
BUILDING CODE & CONST COORD	142	142
BUILDING FUND	351	351
PLANT MGMT	594	594
STATE REGISTER & DOCUMENTS	261	261
MICROGRAPHICS	89	89
ELECTRONICS EQUIPMENT RENTAL	93	93
STARS	17	17
TELECOMMUNICATIONS	847	847
MOTOR POOL	1,174	1,174
STATE PRINTER	776	776
CENTRAL STORES	1,145	1,145
MTLS SERVICES DISTRIBUTION	127	127
COMMUTER VANS	42	42
COMPUTER SERVICES	827	827
ADDRESSING & INSERT	49	49
MATERIALS TRANSFER	2	2
CAPITOL PARKING	128	128
MGMT ANALYSIS-SP FD	32	32
IISAC	16	16
911 EMERGENCY	226	226
RISK MGMT	48	48
VOLUNTEER SERVICES	15	15
OTHER	79	79
AGRICULTURE	3,240	3,240
ANIMAL HEALTH BD	231	231
ARTS BOARD	183	183
ATTORNEY GENERAL	1,107	1,107
AUDITOR	279	279
COMMERCE	1,523	1,523
COMMUNICATION IMPAIRED BD	40	40
COMMUNITY COLLEGE BD	7,332	7,332
CORRECTIONS	6,983	6,983
DISABILITY COUNCIL	90	90
EDUCATION-CENTRAL OFFICE	6,316	6,316
EDUCATION-FARIBAULT SCHOOLS	371	371
EDUCATION-VO-TECH	1,240	1,240
EMPLOYEE RELATIONS	3,764	3,764
FINANCE	1,493	1,493
GAMING-ADMIN UNIT	12	12
GAMBLING CONTROL	62	62
GREATER MN CORP.	168	168
HEALTH	4,447	4,447
HEALTH LIC BDS		
MEDICAL EXAMINERS	205	205
NURSING	228	228
PHARMACY	93	93
DENTISTRY	121	121
CHIROPRACTORS	85	85
PSYCHOLOGY	61	61
OPTOMETRY	27	27
NURSING HOME ADM	40	40
SOCIAL WRK & MNTL HLTH	103	103
SOCIAL WRK LIC BD	44	44
MARR & FAMILY THERAPY BD	26	26
UNLIC MNTL HLTH PROV BD	37	37
PODIATRY	15	15
VETERINARY MEDICINE	34	34
HEARING EXAMINER	315	315
HIGHER ED COORD BD	3,948	3,948

SCHEDULE 15.5
BUDGET 1992

STATE OF MINNESOTA

TREASURER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	667	667
HUMAN RIGHTS	117	117
HUMAN SERVICES-CENTRAL OFFICE	17,216	17,216
HUMAN SERVICES-INSTITUTIONS	5,136	5,136
INDIAN AFFAIRS	68	68
INVESTMENT BOARD	113	113
IRON RANGE RESOURCES	895	895
JOBS & TRAINING	13,752	13,752
LABOR & INDUSTRY	2,405	2,405
LEGISLATIVE AUDIT	121	121
MEDIATION SVCS	92	92
MILITARY AFFAIRS	1,186	1,186
NATURAL RESOURCES	18,771	18,771
NON-HEALTH LIC BDS		
BOXING	21	21
BARBERS	56	56
ELECTRICITY	236	236
ARCHITECTS & ENG	131	131
ABSTRACTORS	7	7
ACCOUNTANCY	114	114
PEACE OFFICERS	114	114
PARI-MUTUAL RACING	180	180
PLANNING	528	528
POLLUTION CONTROL	2,306	2,306
PUB EMP RET ASSN	11,185	11,185
PUBLIC SAFETY	26,109	26,109
PUBLIC SERVICE	535	535
PUBLIC UTIL COMM	148	148
REVENUE	95,595	95,595
SECRETARY OF STATE	720	720
STATE LOTTERY	182	182
STATE RETIREMENT	4,973	4,973
STATE UNIV SYSTEM	8,688	8,688
TEACHERS RETIREMENT	6,952	6,952
TRADE & ECON DEV	2,097	2,097
TRANSPORTATION	12,284	12,284
TRANSPORTATION REG BD	27	27
TREASURER	184	184
VETERANS AFFAIRS	390	390
VETERANS HOME BD	1,220	1,220
WASTE MGMT BD	105	105
WRKRS COMP CT OF APPEALS	35	35
ZOO	1,263	1,263
OTHER	6,671	6,671
TOTAL	296,244	296,244

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. 1990 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 1992

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		21,928,000
DEDUCTIONS:		
EQUIPMENT	(167,000)	
BUILDING CONSTRUCTION	(10,000)	
TOTAL DEDUCTIONS		(177,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	101,764	
ADMN-PROPERTY MGMT	7,840	
ADMN-INTERTECHNOLOGIES GRP	36,341	
ADMN-INFORMATION POLICY OFF	727	
ADMN-OPERATIONS MGMT	9,893	
ADMN-MATERIALS MGMT	14,268	
FIN-BUDGET	22,012	
FIN-ACCOUNTING	26,267	
FIN-OTHER	11,130	
EMPLOYEE RELATIONS	67,347	
MEDIATION SERVICES	113	
LEGISLATIVE AUDIT	81	
TREASURER	1,107	
TOTAL ALLOCATED ADDITIONS		298,890
TOTAL TO BE ALLOCATED		22,049,890

SCHEDULE 16.3
BUDGET 1992

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	18,072,000	2,434,000	11,058,000	928,000	3,652,000
OTHER EXPENSE & COST					
SERVICES	3,327,000	397,000	1,460,000	112,000	758,000
SUPPLIES	352,000	200,000	111,000	0	41,000
EQUIPMENT	167,000	167,000			
BLDGS CONSTRUCTION	10,000	10,000			
DEPARTMENTAL EXPEND	21,928,000	3,808,000	12,629,000	1,040,000	4,451,000
COST ADJUSTMENTS					
DEDUCTIONS	(177,000)	(177,000)			
ADDITIONS	298,890	298,890			
COST BY FUNCTION	22,049,890	3,929,890	12,629,000	1,040,000	4,451,000
REALLOCATE ADMN	0	(3,929,891)	2,738,995	225,557	965,339
ALLOCABLE COSTS	22,049,890		15,367,995	1,265,556	5,416,339
DISALLOWED	(6,681,895)			(1,265,556)	(5,416,339)
NET ALLOCATED	15,367,995	0	15,367,995	0	0

SCHEDULE 16.
BUDGET 1992

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
ADM-ADMINISTRATIVE MGMT	3,052.0	0.57%	87,221	(65,521)	21,700
FINANCE	273.9	0.05%	7,828	(5,034)	2,794
EMPLOYEE RELATIONS	1,004.5	0.19%	28,707	(20,866)	7,841
MEDIATION SERVICES	287.4	0.05%	8,213	(6,568)	1,645
LEGISLATIVE AUDITOR	26.2	0.00%	749		749
TREASURER	236.8	0.04%	6,767		6,767
ATTORNEY GENERAL	232,865.6	43.30%	6,654,913		6,654,913
OTHER	300,003.3	55.79%	8,573,597	(5,408,109)	3,165,488
TOTAL	537,749.7	100.00%	15,367,995	(5,506,098)	9,861,897

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO CENTRAL SERVICE AGENCIES F.Y. 1990

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 16.5
BUDGET 1992

STATE OF MINNESOTA

ATTORNEY GENERAL

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
ADM-ADMINISTRATIVE MGMT	21,700	21,700
FINANCE	2,794	2,794
EMPLOYEE RELATIONS	7,841	7,841
MEDIATION SVCS	1,645	1,645
LEGISLATIVE AUDITOR	749	749
TREASURER	6,767	6,767
ATTORNEY GENERAL	6,654,913	6,654,913
OTHER	3,165,488	3,165,488
TOTAL	9,861,897	9,861,897

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 1990.

Ref.: A-102, Attachment P.

SCHEDULE 17.2
BUDGET 1992

STATE OF MINNESOTA

STATE AUDITOR-SINGLE AUDIT

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992		77,000
DEDUCTIONS:		
EQUIPMENT	0	
TOTAL DEDUCTIONS		0
ALLOCATED ADDITIONS:		
TOTAL ALLOCATED ADDITIONS		0
TOTAL TO BE ALLOCATED		77,000

SCHEDULE 17.3
BUDGET 1992

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	77,000		77,000
DISALLOWED			
NET ALLOCATED	77,000	0	77,000

SCHEDULE 17.4
BUDGET 1992

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	2,299,949	0.11%	81
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
STARS	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
MTLS SERVICES DISTRIBUTION	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
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	2,351,278	0.11%	83
AGRICULTURE	1,043,715	0.05%	37
ANIMAL HEALTH BD	168,659	0.01%	6
ARTS BOARD	598,265	0.03%	21
ATTORNEY GENERAL	546,443	0.03%	19
AUDITOR	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	5,107,631	0.24%	181
CORRECTIONS	1,997,357	0.09%	71
DISABILITY COUNCIL	1,000	0.00%	0
EDUCATION-CENTRAL OFFICE	188,215,931	8.66%	6,669
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	19,036,178	0.88%	675
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	57,070,686	2.63%	2,022
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
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	2,065,148	0.10%	73

SCHEDULE 17.4
BUDGET 1992

STATE OF MINNESOTA

STATE AUDITOR

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	63,143,889	2.91%	2,237
HUMAN RIGHTS	351,113	0.02%	12
HUMAN SERVICES-CENTRAL OFFICE	1,165,027,918	53.61%	41,282
HUMAN SERVICES-INSTITUTIONS	108,547	0.00%	4
INDIAN AFFAIRS	57,094	0.00%	2
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	209,861,317	9.66%	7,436
LABOR & INDUSTRY	2,683,119	0.12%	95
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	10,278,684	0.47%	364
NATURAL RESOURCES	17,852,407	0.82%	633
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	27,106	0.00%	1
PARI-MUTUAL RACING	0	0.00%	0
PLANNING	4,545,091	0.21%	161
POLLUTION CONTROL	13,125,701	0.60%	465
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	13,423,645	0.62%	476
PUBLIC SERVICE	375,892	0.02%	13
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	4,833,593	0.22%	171
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	28,006,207	1.29%	992
TRANSPORTATION	344,723,002	15.86%	12,215
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
VETERANS HOME BD	2,877,730	0.13%	102
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	87,377	0.00%	3
OTHER	11,122,749	0.51%	394
TOTAL	2,173,014,421	100.00%	77,000

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1990
SOURCE: COMPUTER REPORT FINU8603

SCHEDULE 17.5
BUDGET 1992

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	81	81
PLANT MGMT	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
ELECTRONICS EQUIPMENT RENTAL	0	0
STARS	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	0	0
STATE PRINTER	0	0
CENTRAL STORES	0	0
MTLS SERVICES DISTRIBUTION	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	0	0
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CAPITOL PARKING	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	0	0
VOLUNTEER SERVICES	0	0
OTHER	83	83
AGRICULTURE	37	37
ANIMAL HEALTH BD	6	6
ARTS BOARD	21	21
ATTORNEY GENERAL	19	19
AUDITOR	0	0
COMMERCE	0	0
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	181	181
CORRECTIONS	71	71
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	6,669	6,669
EDUCATION-FARIBAULT SCHOOLS	0	0
EDUCATION-VO-TECH	675	675
EMPLOYEE RELATIONS	0	0
FINANCE	0	0
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	0	0
GREATER MN CORP.	0	0
HEALTH	2,022	2,022
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
HEARING EXAMINER	0	0
HIGHER ED COORD BD	73	73

SCHEDULE 17.5
BUDGET 1992

STATE OF MINNESOTA

STATE AUDITOR

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	TOTAL	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,237	2,237
HUMAN RIGHTS	12	12
HUMAN SERVICES-CENTRAL OFFICE	41,282	41,282
HUMAN SERVICES-INSTITUTIONS	4	4
INDIAN AFFAIRS	2	2
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	0	0
JOBS & TRAINING	7,436	7,436
LABOR & INDUSTRY	95	95
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	364	364
NATURAL RESOURCES	633	633
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-MUTUAL RACING	0	0
PLANNING	161	161
POLLUTION CONTROL	465	465
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	476	476
PUBLIC SERVICE	13	13
PUBLIC UTIL COMM	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
STATE LOTTERY	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	171	171
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	992	992
TRANSPORTATION	12,215	12,215
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	0	0
VETERANS HOME BD	102	102
WASTE MGMT BD	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	3	3
OTHER	398	398
TOTAL	77,000	77,000

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

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

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

SCHEDULE 18.2
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	78,533
PROPERTY MANAGEMENT	1,307
INTERTECHNOLOGY GROUP	2,849
INFORMATION POLICY OFFICE	1,114
OPERATIONS MANAGEMENT	949
MATERIALS MANAGEMENT	1,975
FINANCE	
BUDGET	3,937
ACCOUNTING	3,307
OTHER	1,426
EMPLOYEE RELATIONS	7,991
MEDIATION SERVICES	33
LEGISLATIVE AUDIT	124,064
TREASURER	139
ATTORNEY GENERAL	21,700
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(461)
TOTAL ALLOCATED ADDITIONS	248,863
TOTAL TO BE ALLOCATED	248,863

SCHEDULE 13.2
BUDGET 1992

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	248,863	0	109,339	78,772	50,132	15,620
COST BY FUNCTION	248,863	0	109,339	78,772	50,132	15,620
ALLOCABLE COSTS	248,863	0	109,339	78,772	50,132	15,620
DISALLOWED	(65,752)				(50,132)	(15,620)
NET ALLOCATION	183,111	0	109,339	78,772	0	0

SCHEDULE 18.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
PROPERTY MANAGEMENT	33.92	4.42%	4,833
INTERTECHNOLOGS GRP	31.08	4.05%	4,429
INFORMATN POLICY OFF	15.18	1.98%	2,163
OPERATIONS MGMT	22.60	2.95%	3,220
MATERIALS MANAGEMENT	54.49	7.10%	7,764
BLDG CODE & CNST CRD	25.75	3.36%	3,669
BUILDING FUND	0.00	0.00%	0
PLANT MANAGEMENT	158.37	20.64%	22,567
STATE REGISTER & DOC	20.13	2.62%	2,868
MICROGRAPHICS	15.61	2.03%	2,224
ELECTRNC EQUIP RNTL	1.50	0.20%	214
STARS	4.88	0.64%	695
TELECOMMUNICATIONS	11.16	1.45%	1,590
MOTOR POOL	15.97	2.08%	2,276
STATE PRINTER	59.46	7.75%	8,473
CENTRAL STORES	14.01	1.83%	1,996
MTLS SVCS & DISTRIB	9.65	1.26%	1,375
COMMUTER VANS	0.72	0.09%	103
COMPUTER SERVICES	235.35	30.67%	33,536
ADDRESSING & INSERT	6.78	0.88%	966
MATERIALS TRANSFER	12.00	1.56%	1,710
CAPITOL PARKING	1.60	0.21%	228
MGMT ANAL-SP FD	10.47	1.36%	1,492
IISAC	0.00	0.00%	0
911 EMERGENCY	2.66	0.35%	379
RISK MANAGEMENT	0.90	0.12%	128
VOLUNTEER SERVICES	1.00	0.13%	142
OTHER	2.09	0.27%	299
SUB-TOTAL	767.33	100.00%	109,339
DIRECT BILLED			
TOTAL	767.33	100.00%	109,339

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1990
SOURCE: LAWS OF 1989

SCHEDULE 18.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
PROPERTY MGMT	2,031	6.04%	1,862
INTERTECHNOLOGY GRP	1,640	4.88%	1,503
INFORMTN POLICY OFF	1,237	3.68%	1,134
OPERATIONS MGMT	15,832	47.09%	14,514
MATERIALS MANAGEMENT	1,795	5.34%	1,646
BLDG CODE & CONST CRD	2,758	8.20%	2,528
BUILDING FUND	6,790	20.20%	6,225
OTHER	1,538	4.57%	1,409
TOTAL	33,621	100.00%	30,822
PLANT MANAGEMENT	11,506	9.13%	3,922
STATE REG & DOC	5,054	4.01%	1,723
MICROGRAPHICS	1,726	1.37%	588
ELECTRONIC EQUIP RNTL	1,798	1.43%	613
STARS	335	0.27%	114
TELECOMMUNICATIONS	16,406	13.02%	5,592
MOTOR POOL	22,726	18.04%	7,746
STATE PRINTER	15,016	11.92%	5,118
CENTRAL STORES	22,177	17.60%	7,559
MTLS SVCS & DISTRIB	2,460	1.95%	838
COMMUTER VANS	806	0.64%	275
COMPUTER SERVICES	16,015	12.71%	5,459
ADDRESSING & INSERT	944	0.75%	322
MATERIALS TRANSFER	45	0.04%	15
CAPITOL PARKING	2,480	1.97%	845
MGMT ANAL-SP FD	621	0.49%	212
IISAC	303	0.24%	103
911 EMERGENCY	4,368	3.47%	1,489
RISK MANAGEMENT	938	0.74%	319
VOLUNTEER SERVICES	286	0.23%	98
OTHER	0	0.00%	1
TOTAL	126,010	100.00%	42,950
GRAND TOTAL	159,631		73,772

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 18.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL
ADMINISTRATION			
PROPERTY MGMT	6,695	4,833	1,862
INTERTECHNOLOGY GRP	5,932	4,429	1,503
INFORMTN POLICY OFF	3,297	2,163	1,134
OPERATIONS MGMT	17,734	3,220	14,514
MATERIALS MGMT	9,410	7,764	1,646
BLDG CODE & CONST CRD	6,197	3,669	2,528
BUILDING FUND	6,225	0	6,225
PLANT MGMT	26,489	22,567	3,922
STATE REGISTER & DOC	4,591	2,868	1,723
MICROGRAPHICS	2,812	2,224	588
ELECTRONIC EQUIP RNTL	827	214	613
STARS	809	695	114
TELECOMMUNICATIONS	7,182	1,590	5,592
MOTOR POOL	10,022	2,276	7,746
STATE PRINTER	13,591	8,473	5,118
CENTRAL STORES	9,555	1,996	7,559
MTLS SVCS & DISTRIB	2,213	1,375	838
COMMUTER VANS	378	103	275
COMPUTER SERVICES	38,995	33,536	5,459
ADDRESSING & INSERT	1,288	966	322
MATERIALS TRANSFER	1,725	1,710	15
CAPITOL PARKING	1,073	228	845
MGMT ANALYSIS-SP FD	1,704	1,492	212
IISAC	103	0	103
911 EMERGENCY	1,868	379	1,489
RISK MGMT	447	128	319
VOLUNTEER SERVICES	240	142	98
OTHER	1,709	299	1,410
TOTAL	183,111	109,339	73,772

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 1992

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	6,695
PROPERTY MANAGEMENT	980
INTERTECHNOLOGY GROUP	1,414
INFORMATION POLICY OFFICE	184
OPERATIONS MANAGEMENT	836
MATERIALS MANAGEMENT	5,089
FINANCE	
BUDGET	2,793
ACCOUNTING	2,488
OTHER	1,202
EMPLOYEE RELATIONS	6,140
MEDIATION SERVICES	43
LEGISLATIVE AUDITOR	0
TREASURER	105
ATTORNEY GENERAL	0
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(76)
TOTAL ALLOCATED ADDITIONS	27,893
TOTAL TO BE ALLOCATED	27,893

SCHEDULE 19.3
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEASING	OTHER
ALLOCATED ADDITIONS	27,893	1,775	26,118
COST BY FUNCTION	27,893	1,775	26,118
ALLOCABLE COSTS	27,893	1,775	26,118
DISALLOWED	(26,118)		(26,118)
NET ALLOCATION	1,775	1,775	0

SCHEDULE 19.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INTERTECHNOLOGIES GROUP	3	0.35%	6
INFORMATION POLICY OFFICE	1	0.12%	2
OPERATIONS MANAGEMENT	7	0.81%	14
MATERIALS MGMT	2	0.23%	4
BUILDING CODE & CONST COORD	2	0.23%	4
BUILDING FUND	0	0.00%	0
PLANT MGMT	37	4.27%	76
STATE REGISTER & DOCUMENTS	1	0.12%	2
MICROGRAPHICS	1	0.12%	2
ELECTRONICS EQUIPMENT RENTAL	1	0.12%	2
STARS	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	1	0.12%	2
STATE PRINTER	8	0.92%	16
CENTRAL STORES	1	0.12%	2
MTLS SERVICES DISTRIBUTION	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	5	0.58%	10
ADDRESSING & INSERT	1	0.12%	2
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
MGMT ANALYSIS-SP FD	1	0.12%	2
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	21	2.42%	43
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	24	2.77%	49
AUDITOR	1	0.12%	2
COMMERCE	2	0.23%	4
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	20	2.31%	41
CORRECTIONS	38	4.39%	78
DISABILITY COUNCIL	1	0.12%	2
EDUCATION-CENTRAL OFFICE	9	1.04%	18
EDUCATION-FARIBAULT SCHOOLS	5	0.58%	10
EDUCATION-VO-TECH	3	0.35%	6
EMPLOYEE RELATIONS	7	0.81%	14
FINANCE	2	0.23%	4
GAMING-ADMIN UNIT	7	0.81%	14
GAMBLING CONTROL	1	0.12%	2
GREATER MN CORP.	0	0.00%	0
HEALTH	12	1.39%	25
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.23%	4
NURSING	1	0.12%	2
PHARMACY	1	0.12%	2
DENTISTRY	1	0.12%	2
CHIROPRACTORS	1	0.12%	2
PSYCHOLOGY	1	0.12%	2
OPTOMETRY	1	0.12%	2
NURSING HOME ADM	1	0.12%	2
SOCIAL WRK & MNTL HLTH	1	0.12%	2
SOCIAL WRK LIC BD	1	0.12%	2
MARR & FAMILY THERAPY BD	1	0.12%	2
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.12%	2

SCHEDULE 19.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	3	0.35%	6
HIGHER ED COORD BD	1	0.12%	2
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	8	0.92%	16
HUMAN RIGHTS	2	0.23%	4
HUMAN SERVICES-CENTRAL OFFICE	39	4.50%	80
HUMAN SERVICES-INSTITUTIONS	51	5.89%	105
INDIAN AFFAIRS	2	0.23%	4
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	4	0.46%	8
JOBS & TRAINING	92	10.62%	189
LABOR & INDUSTRY	5	0.58%	10
LEGISLATIVE AUDIT	1	0.12%	2
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	3	0.35%	6
NATURAL RESOURCES	67	7.74%	137
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	1	0.12%	2
ELECTRICITY	2	0.23%	4
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PARI-MUTUAL RACING	0	0.00%	0
PLANNING	6	0.69%	12
POLLUTION CONTROL	18	2.08%	37
PUB EMP RET ASSN	3	0.35%	6
PUBLIC SAFETY	111	12.82%	228
PUBLIC SERVICE	9	1.04%	18
PUBLIC UTIL COMM	1	0.12%	2
REVENUE	17	1.96%	35
SECRETARY OF STATE	6	0.69%	12
STATE LOTTERY	12	1.39%	25
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	34	3.93%	70
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	16	1.85%	33
TRANSPORTATION	41	4.73%	84
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	1	0.12%	2
VETERANS AFFAIRS	1	0.12%	2
VETERANS HOME BD	2	0.23%	4
WASTE MGMT BD	1	0.12%	2
WRKRS COMP CT OF APPEALS	4	0.46%	8
ZOO	4	0.46%	8
OTHER	60	6.93%	128
TOTAL	866	100.00%	1,775

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1990
SOURCE: REAL ESTATE UNIT RECORDS

SCHEDULE 19.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
INTERTECHNOLOGIES GROUP	6	6
INFORMATION POLICY OFFICE	2	2
OPERATIONS MANAGEMENT	14	14
MATERIALS MGMT	4	4
BUILDING CODE & CONST COORD	4	4
BUILDING FUND	0	0
PLANT MGMT	76	76
STATE REGISTER & DOCUMENTS	2	2
MICROGRAPHICS	2	2
ELECTRONICS EQUIPMENT RENTAL	2	2
STARS	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	2	2
STATE PRINTER	16	16
CENTRAL STORES	2	2
MTLS SERVICES DISTRIBUTION	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	10	10
ADDRESSING & INSERT	2	2
MATERIALS TRANSFER	0	0
CAPITOL PARKING	0	0
MGMT ANALYSIS-SP FD	2	2
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	0	0
VOLUNTEER SERVICES	0	0
OTHER	0	0
AGRICULTURE	43	43
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	49	49
AUDITOR	2	2
COMMERCE	4	4
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	41	41
CORRECTIONS	78	78
DISABILITY COUNCIL	2	2
EDUCATION-CENTRAL OFFICE	18	18
EDUCATION-FARIBAULT SCHOOLS	10	10
EDUCATION-VO-TECH	6	6
EMPLOYEE RELATIONS	14	14
FINANCE	4	4
GAMING-ADMIN UNIT	14	14
GAMBLING CONTROL	2	2
GREATER MN CORP.	0	0
HEALTH	25	25
HEALTH LIC BDS		
MEDICAL EXAMINERS	4	4
NURSING	2	2
PHARMACY	2	2
DENTISTRY	2	2
CHIROPRACTORS	2	2
PSYCHOLOGY	2	2
OPTOMETRY	2	2
NURSING HOME ADM	2	2
SOCIAL WRK & MNTL HLTH	2	2
SOCIAL WRK LIC BD	2	2
MARR & FAMILY THERAPY BD	2	2
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	2	2

SCHEDULE 19.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HEARING EXAMINER	6	6
HIGHER ED COORD BD	2	2
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	16	16
HUMAN RIGHTS	4	4
HUMAN SERVICES-CENTRAL OFFICE	80	80
HUMAN SERVICES-INSTITUTIONS	105	105
INDIAN AFFAIRS	4	4
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	8	8
JOBS & TRAINING	189	189
LABOR & INDUSTRY	10	10
LEGISLATIVE AUDIT	2	2
MEDIATION SVCS	0	0
MILITARY AFFAIRS	6	6
NATURAL RESOURCES	137	137
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	2	2
ELECTRICITY	4	4
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PARI-MUTUAL RACING	0	0
PLANNING	12	12
POLLUTION CONTROL	37	37
PUB EMP RET ASSN	6	6
PUBLIC SAFETY	228	228
PUBLIC SERVICE	18	18
PUBLIC UTIL COMM	2	2
REVENUE	35	35
SECRETARY OF STATE	12	12
STATE LOTTERY	25	25
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	70	70
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	33	33
TRANSPORTATION	84	84
TRANSPORTATION REG BD	0	0
TREASURER	2	2
VETERANS AFFAIRS	2	2
VETERANS HOME BD	4	4
WASTE MGMT BD	2	2
WRKRS COMP CT OF APPEALS	8	8
ZOO	8	8
OTHER	128	128
TOTAL	1,775	1,775

STATE OF MINNESOTA
ADMINISTRATION - INTERTECHNOLOGIES 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 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGY GROUP

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	5,932
PROPERTY MANAGEMENT	6
INTERTECHNOLOGY GROUP	24,777
INFORMATION POLICY OFFICE	797
OPERATIONS MANAGEMENT	553
MATERIALS MANAGEMENT	2,282
FINANCE	
BUDGET	1,233
ACCOUNTING	2,009
OTHER	928
EMPLOYEE RELATIONS	5,626
MEDIATION SERVICES	32
LEGISLATIVE AUDIT	0
TREASURER	85
ATTORNEY GENERAL	0
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(330)
TOTAL ALLOCATED ADDITIONS	43,930
TOTAL TO BE ALLOCATED	43,930

SCHEDULE 20.3
BUDGET 1992

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	43,930	5,458	35,756	2,716
COST BY FUNCTION	43,930	5,458	35,756	2,716
ALLOCABLE COSTS	43,930	5,458	35,756	2,716
DISALLOWED	(2,716)			(2,716)
NET ALLOCATION	41,214	5,458	35,756	0

SCHEDULE 20.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

SECOND ALLOCATION

DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INFORMATION POLICY OFFICE	0	0.00%	0
OPERATIONS MANAGEMENT	0	0.00%	0
MATERIALS MGMT	1,181	3.90%	213
BUILDING CODE & CONST COORD	0	0.00%	0
BUILDING FUND	8	0.03%	1
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	3	0.01%	1
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
STARS	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
MTLS SERVICES DISTRIBUTION	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	13	0.04%	2
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	46	0.15%	8
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	452	1.49%	81
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	11	0.04%	2
ATTORNEY GENERAL	2,896	9.56%	522
AUDITOR	182	0.60%	33
COMMERCE	1,982	6.54%	357
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	1	0.00%	0
CORRECTIONS	373	1.23%	67
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	58	0.19%	10
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	119	0.39%	21
EMPLOYEE RELATIONS	429	1.42%	77
FINANCE	2,863	9.45%	516
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	0	0.00%	0
GREATER MN CORP.	0	0.00%	0
HEALTH	1,393	4.60%	251
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	52	0.17%	9
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

SCHEDULE 20.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

SECOND ALLOCATION

DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	204	0.67%	37
HIGHER ED COORD BD	2	0.01%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1,219	4.02%	220
HUMAN RIGHTS	594	1.96%	107
HUMAN SERVICES-CENTRAL OFFICE	1,799	5.94%	324
HUMAN SERVICES-INSTITUTIONS	845	2.79%	152
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,475	11.47%	626
LABOR & INDUSTRY	4,360	14.40%	786
LEGISLATIVE AUDIT	200	0.66%	36
MEDIATION SVCS	27	0.09%	5
MILITARY AFFAIRS	153	0.51%	28
NATURAL RESOURCES	524	1.73%	94
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	1	0.00%	0
ELECTRICITY	200	0.66%	36
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PARI-MUTUAL RACING	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	773	2.55%	139
PUB EMP RET ASSN	34	0.11%	6
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	362	1.20%	65
PUBLIC UTIL COMM	0	0.00%	0
REVENUE	934	3.08%	168
SECRETARY OF STATE	436	1.44%	79
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	4	0.01%	1
STATE UNIV SYSTEM	30	0.10%	5
TEACHERS RETIREMENT	3	0.01%	1
TRADE & ECON DEV	23	0.08%	4
TRANSPORTATION	5	0.02%	1
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	254	0.84%	46
VETERANS AFFAIRS	0	0.00%	0
VETERANS HOME BD	0	0.00%	0
WASTE MGMT BD	81	0.27%	15
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	128	0.42%	23
OTHER	1,551	5.12%	282
TOTAL	30,287	100.00%	5,458

SCHEDULE 20.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

SECOND ALLOCATION

DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INFORMATION POLICY OFFICE	7,320	0.04%	15
OPERATIONS MANAGEMENT	7,370	0.04%	15
MATERIALS MGMT	25,679	0.15%	53
BUILDING CODE & CONST COORD	19,976	0.11%	41
BUILDING FUND	0	0.00%	0
PLANT MGMT	29,297	0.17%	60
STATE REGISTER & DOCUMENTS	16,368	0.09%	34
MICROGRAPHICS	1,394	0.01%	3
ELECTRONICS EQUIPMENT RENTAL	759	0.00%	2
STARS	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,026	0.02%	8
STATE PRINTER	7,560	0.04%	15
CENTRAL STORES	1,715	0.01%	4
MTLS SERVICES DISTRIBUTION	3,212	0.02%	7
COMMUTER VANS	231	0.00%	0
COMPUTER SERVICES	338,268	1.94%	693
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	155	0.00%	0
CAPITOL PARKING	1,122	0.01%	2
MGMT ANALYSIS-SP FD	2,685	0.02%	5
IISAC	0	0.00%	0
911 EMERGENCY	3,180	0.02%	7
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	112	0.00%	0
OTHER	336	0.00%	1
AGRICULTURE	250,575	1.44%	513
ANIMAL HEALTH BD	24,006	0.14%	49
ARTS BOARD	10,055	0.06%	21
ATTORNEY GENERAL	225,396	1.29%	462
AUDITOR	27,683	0.16%	57
COMMERCE	112,833	0.65%	231
COMMUNICATION IMPAIRED BD	112,222	0.64%	230
COMMUNITY COLLEGE BD	952,945	5.46%	1,952
CORRECTIONS	618,483	3.54%	1,267
DISABILITY COUNCIL	9,261	0.05%	19
EDUCATION-CENTRAL OFFICE	336,098	1.93%	688
EDUCATION-FARIBAULT SCHOOLS	38,061	0.22%	78
EDUCATION-VO-TECH	94,392	0.54%	193
EMPLOYEE RELATIONS	99,864	0.57%	205
FINANCE	103,347	0.59%	212
GAMING-ADMIN UNIT	273	0.00%	1
GAMBLING CONTROL	15,688	0.09%	32
GREATER MN CORP.	34,235	0.20%	70
HEALTH	334,605	1.92%	685
HEALTH LIC BDS			
MEDICAL EXAMINERS	8,470	0.05%	17
NURSING	9,356	0.05%	19
PHARMACY	2,918	0.02%	6
DENTISTRY	4,550	0.03%	9
CHIROPRACTORS	2,021	0.01%	4
PSYCHOLOGY	1,106	0.01%	2
OPTOMETRY	852	0.00%	2
NURSING HOME ADM	1,170	0.01%	2
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	6,527	0.04%	13
PODIATRY	64	0.00%	0

SCHEDULE 20.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

SECOND ALLOCATION

DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
VETERINARY MEDICINE	666	0.00%	1
HEARING EXAMINER	33,159	0.19%	68
HIGHER ED COORD BD	53,597	0.31%	110
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	104,847	0.60%	215
HUMAN RIGHTS	62,822	0.36%	129
HUMAN SERVICES-CENTRAL OFFICE	691,427	3.96%	1,416
HUMAN SERVICES-INSTITUTIONS	612,340	3.51%	1,254
INDIAN AFFAIRS	6,344	0.04%	13
INVESTMENT BOARD	17,193	0.10%	35
IRON RANGE RESOURCES	88,361	0.51%	181
JOBS & TRAINING	1,337,595	7.66%	2,739
LABOR & INDUSTRY	188,615	1.08%	386
LEGISLATIVE AUDIT	19,824	0.11%	41
MEDIATION SVCS	17,551	0.10%	36
MILITARY AFFAIRS	380,517	2.18%	779
NATURAL RESOURCES	1,489,552	8.53%	3,051
NON-HEALTH LIC BDS			
BOXING	693	0.00%	1
BARBERS	908	0.01%	2
ELECTRICITY	12,695	0.07%	26
ARCHITECTS & ENG	2,255	0.01%	5
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,464	0.01%	3
PEACE OFFICERS	7,088	0.04%	15
PARI-MUTUAL RACING	12,025	0.07%	25
PLANNING	66,734	0.38%	137
POLLUTION CONTROL	340,235	1.95%	697
PUB EMP RET ASSN	29,374	0.17%	60
PUBLIC SAFETY	1,251,623	7.17%	2,563
PUBLIC SERVICE	63,789	0.37%	131
PUBLIC UTIL COMM	15,159	0.09%	31
REVENUE	754,449	4.32%	1,545
SECRETARY OF STATE	153,976	0.88%	315
STATE LOTTERY	28,091	0.16%	58
STATE RETIREMENT	10,165	0.06%	21
STATE UNIV SYSTEM	2,079,583	11.91%	4,259
TEACHERS RETIREMENT	30,090	0.17%	62
TRADE & ECON DEV	270,034	1.55%	553
TRANSPORTATION	1,875,195	10.74%	3,840
TRANSPORTATION REG BD	3,558	0.02%	7
TREASURER	3,924	0.02%	8
VETERANS AFFAIRS	18,340	0.11%	38
VETERANS HOME BD	45,908	0.26%	94
WASTE MGMT BD	37,519	0.21%	77
WRKRS COMP CT OF APPEALS	3,478	0.02%	7
ZOO	93,849	0.54%	192
OTHER	1,234,499	7.07%	2,526
TOTAL	17,458,931	100.00%	35,756

SCHEDULE 20.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE-COMMUNICTNS
ADMINISTRATION			
INFORMATION POLICY OFFICE	15	0	15
OPERATIONS MANAGEMENT	15	0	15
MATERIALS MGMT	266	213	53
BUILDING CODE & CONST COORD	41	0	41
BUILDING FUND	1	1	0
PLANT MGMT	60	0	60
STATE REGISTER & DOCUMENTS	34	0	34
MICROGRAPHICS	4	1	3
ELECTRONICS EQUIPMENT RENTAL	2	0	2
STARS	0	0	0
TELECOMMUNICATIONS	0	0	0
MOTOR POOL	8	0	8
STATE PRINTER	15	0	15
CENTRAL STORES	4	0	4
MTLS SERVICES DISTRIBUTION	7	0	7
COMMUTER VANS	0	0	0
COMPUTER SERVICES	695	2	693
ADDRESSING & INSERT	0	0	0
MATERIALS TRANSFER	0	0	0
CAPITOL PARKING	2	0	2
MGMT ANALYSIS-SP FD	5	0	5
IISAC	8	8	0
911 EMERGENCY	7	0	7
RISK MGMT	0	0	0
VOLUNTEER SERVICES	0	0	0
OTHER	1	0	1
AGRICULTURE	594	81	513
ANIMAL HEALTH BD	49	0	49
ARTS BOARD	23	2	21
ATTORNEY GENERAL	984	522	462
AUDITOR	90	33	57
COMMERCE	588	357	231
COMMUNICATION IMPAIRED BD	230	0	230
COMMUNITY COLLEGE BD	1,952	0	1,952
CORRECTIONS	1,334	67	1,267
DISABILITY COUNCIL	19	0	19
EDUCATION-CENTRAL OFFICE	698	10	688
EDUCATION-FARIBAULT SCHOOLS	78	0	78
EDUCATION-VO-TECH	214	21	193
EMPLOYEE RELATIONS	282	77	205
FINANCE	728	516	212
GAMING-ADMIN UNIT	1	0	1
GAMBLING CONTROL	32	0	32
GREATER MN CORP.	70	0	70
HEALTH	936	251	685
HEALTH LIC BDS			
MEDICAL EXAMINERS	17	0	17
NURSING	28	9	19
PHARMACY	7	1	6
DENTISTRY	9	0	9
CHIROPRACTORS	4	0	4
PSYCHOLOGY	2	0	2
OPTOMETRY	2	0	2
NURSING HOME ADM	2	0	2
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	13	0	13
PODIATRY	0	0	0

SCHEDULE 20.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE-COMMUNICTNS
VETERINARY MEDICINE	1	0	1
HEARING EXAMINER	105	37	68
HIGHER ED COORD BD	110	0	110
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	435	220	215
HUMAN RIGHTS	236	107	129
HUMAN SERVICES-CENTRAL OFFICE	1,740	324	1,416
HUMAN SERVICES-INSTITUTIONS	1,406	152	1,254
INDIAN AFFAIRS	13	0	13
INVESTMENT BOARD	35	0	35
IRON RANGE RESOURCES	181	0	181
JOBS & TRAINING	3,365	626	2,739
LABOR & INDUSTRY	1,172	786	386
LEGISLATIVE AUDIT	77	36	41
MEDIATION SVCS	41	5	36
MILITARY AFFAIRS	807	28	779
NATURAL RESOURCES	3,145	94	3,051
NON-HEALTH LIC BDS			
BOXING	1	0	1
BARBERS	2	0	2
ELECTRICITY	62	36	26
ARCHITECTS & ENG	5	0	5
ABSTRACTORS	0	0	0
ACCOUNTANCY	3	0	3
PEACE OFFICERS	15	0	15
PARI-MUTUAL RACING	25	0	25
PLANNING	137	0	137
POLLUTION CONTROL	836	139	697
PUB EMP RET ASSN	66	6	60
PUBLIC SAFETY	2,563	0	2,563
PUBLIC SERVICE	196	65	131
PUBLIC UTIL COMM	31	0	31
REVENUE	1,713	168	1,545
SECRETARY OF STATE	394	79	315
STATE LOTTERY	58	0	58
STATE RETIREMENT	22	1	21
STATE UNIV SYSTEM	4,264	5	4,259
TEACHERS RETIREMENT	63	1	62
TRADE & ECON DEV	557	4	553
TRANSPORTATION	3,841	1	3,840
TRANSPORTATION REG BD	7	0	7
TREASURER	54	46	8
VETERANS AFFAIRS	38	0	38
VETERANS HOME BD	94	0	94
WASTE MGMT BD	92	15	77
WRKRS COMP CT OF APPEALS	7	0	7
ZOO	215	23	192
OTHER	2,808	282	2,526
TOTAL	41,214	5,458	35,756

SCHEDULE 21.1
FISCAL 92 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 1992

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	3,297
PROPERTY MANAGEMENT	2
INTERTECHNOLOGY GROUP	15
INFORMATION POLICY OFFICE	432
OPERATIONS MANAGEMENT	361
MATERIALS MANAGEMENT	2,503
FINANCE	
BUDGET	1,347
ACCOUNTING	1,516
OTHER	604
EMPLOYEE RELATIONS	2,748
MEDIATION SERVICES	21
LEGISLATIVE AUDIT	0
TREASURER	64
ATTORNEY GENERAL	0
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(179)
TOTAL ALLOCATED ADDITIONS	12,731
TOTAL TO BE ALLOCATED	12,731

SCHEDULE 21.3
BUDGET 1992

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	12,731	11,153	1,578
COST BY FUNCTION	12,731	11,153	1,578
ALLOCABLE COSTS	12,731	11,153	1,578
DISALLOWED	(1,578)		(1,578)
NET ALLOCATION	11,153	11,153	0

SCHEDULE 21.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
OPERATIONS MANAGEMENT	4,572	0.02%	2
MATERIALS MGMT	361,105	1.26%	141
BUILDING CODE & CONST COORD	4,633	0.02%	2
BUILDING FUND	0	0.00%	0
PLANT MGMT	2,939	0.01%	1
STATE REGISTER & DOCUMENTS	37,945	0.13%	15
MICROGRAPHICS	698	0.00%	0
ELECTRONICS EQUIPMENT RENTAL	51	0.00%	0
STARS	9,228	0.03%	4
TELECOMMUNICATIONS	16,904	0.06%	7
MOTOR POOL	29,641	0.10%	12
STATE PRINTER	2,000	0.01%	1
CENTRAL STORES	439	0.00%	0
MTLS SERVICES DISTRIBUTION	19	0.00%	0
COMMUTER VANS	200	0.00%	0
COMPUTER SERVICES	3,000	0.01%	1
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	113	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	109	0.00%	0
RISK MGMT	437	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	695	0.00%	0
AGRICULTURE	34,880	0.12%	14
ANIMAL HEALTH BD	9,947	0.03%	4
ARTS BOARD	459	0.00%	0
ATTORNEY GENERAL	15,360	0.05%	6
AUDITOR	554	0.00%	0
COMMERCE	6,741	0.02%	3
COMMUNICATION IMPAIRED BD	885	0.00%	0
COMMUNITY COLLEGE BD	23,223	0.08%	9
CORRECTIONS	148,294	0.52%	58
DISABILITY COUNCIL	400	0.00%	0
EDUCATION-CENTRAL OFFICE	111,178	0.39%	43
EDUCATION-FARIBAULT SCHOOLS	813	0.00%	0
EDUCATION-VO-TECH	67,340	0.24%	26
EMPLOYEE RELATIONS	1,281,417	4.48%	499
FINANCE	1,483,231	5.18%	578
GAMING-ADMIN UNIT	505	0.00%	0
GAMBLING CONTROL	313	0.00%	0
GREATER MN CORP.	676	0.00%	0
HEALTH	227,780	0.80%	89
HEALTH LIC BDS			
MEDICAL EXAMINERS	240,971	0.84%	94
NURSING	20,333	0.07%	8
PHARMACY	15,498	0.05%	6
DENTISTRY	14,936	0.05%	6
CHIROPRACTORS	13,655	0.05%	5
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	100	0.00%	0
SOCIAL WRK & MNTL HLTH	117	0.00%	0
SOCIAL WRK LIC BD	327	0.00%	0
MARR & FAMILY THERAPY BD	246	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0

SCHEDULE 21.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	3,445	0.01%	1
HEARING EXAMINER	456	0.00%	0
HIGHER ED COORD BD	21,505	0.08%	8
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	166,322	0.58%	65
HUMAN RIGHTS	300	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	10,350,027	36.15%	4,031
HUMAN SERVICES-INSTITUTIONS	6,205	0.02%	2
INDIAN AFFAIRS	150	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	1,512	0.01%	1
JOBS & TRAINING	573,883	2.00%	224
LABOR & INDUSTRY	17,859	0.06%	7
LEGISLATIVE AUDIT	66,555	0.23%	26
MEDIATION SVCS	52,450	0.18%	20
MILITARY AFFAIRS	3,927	0.01%	1
NATURAL RESOURCES	562,430	1.96%	219
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	396	0.00%	0
ELECTRICITY	34,598	0.12%	13
ARCHITECTS & ENG	6,073	0.02%	2
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3,547	0.01%	1
PEACE OFFICERS	300	0.00%	0
PARI-MUTUAL RACING	20,404	0.07%	8
PLANNING	4,667	0.02%	2
POLLUTION CONTROL	19,366	0.07%	8
PUB EMP RET ASSN	111	0.00%	0
PUBLIC SAFETY	4,662,698	16.28%	1,816
PUBLIC SERVICE	5,432	0.02%	2
PUBLIC UTIL COMM	852	0.00%	0
REVENUE	5,442,916	19.01%	2,120
SECRETARY OF STATE	5,706	0.02%	2
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	223,190	0.78%	87
STATE UNIV SYSTEM	36,832	0.13%	14
TEACHERS RETIREMENT	57,780	0.20%	23
TRADE & ECON DEV	14,233	0.05%	6
TRANSPORTATION	1,975,589	6.90%	770
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	549	0.00%	0
VETERANS AFFAIRS	9,975	0.03%	4
VETERANS HOME BD	2,017	0.01%	1
WASTE MGMT BD	2,775	0.01%	1
WRKRS COMP CT OF APPEALS	297	0.00%	0
ZOO	693	0.00%	0
OTHER	80,642	0.28%	34
TOTAL	28,633,471	100.00%	11,153

ALLOCATION BASIS: F.Y. 1990 COMPUTER SERVICES USAGE
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 21.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATON SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
ADMINISTRATION		
OPERATIONS MANAGEMENT	2	2
MATERIALS MGMT	141	141
BUILDING CODE & CONST COORD	2	2
BUILDING FUND	0	0
PLANT MGMT	1	1
STATE REGISTER & DOCUMENTS	15	15
MICROGRAPHICS	0	0
ELECTRONICS EQUIPMENT RENTAL	0	0
STARS	4	4
TELECOMMUNICATIONS	7	7
MOTOR POOL	12	12
STATE PRINTER	1	1
CENTRAL STORES	0	0
MTLS SERVICES DISTRIBUTION	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	1	1
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CAPITOL PARKING	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	14	14
ANIMAL HEALTH BD	4	4
ARTS BOARD	0	0
ATTORNEY GENERAL	6	6
AUDITOR	0	0
COMMERCE	3	3
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	9	9
CORRECTIONS	58	58
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	43	43
EDUCATION-FARIBAULT SCHOOLS	0	0
EDUCATION-VO-TECH	26	26
EMPLOYEE RELATIONS	499	499
FINANCE	578	578
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	0	0
GREATER MN CORP.	0	0
HEALTH	89	89
HEALTH LIC BDS		
MEDICAL EXAMINERS	94	94
NURSING	8	8
PHARMACY	6	6
DENTISTRY	6	6
CHIROPRACTORS	5	5
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

SCHEDULE 21.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATON SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
PODIATRY	0	0
VETERINARY MEDICINE	1	1
HEARING EXAMINER	0	0
HIGHER ED COORD BD	8	8
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	65	65
HUMAN RIGHTS	0	0
HUMAN SERVICES-CENTRAL OFFICE	4,031	4,031
HUMAN SERVICES-INSTITUTIONS	2	2
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	1	1
JOBS & TRAINING	224	224
LABOR & INDUSTRY	7	7
LEGISLATIVE AUDIT	26	26
MEDIATION SVCS	20	20
MILITARY AFFAIRS	1	1
NATURAL RESOURCES	219	219
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	13	13
ARCHITECTS & ENG	2	2
ABSTRACTORS	0	0
ACCOUNTANCY	1	1
PEACE OFFICERS	0	0
PARI-MUTUAL RACING	8	8
PLANNING	2	2
POLLUTION CONTROL	8	8
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	1,816	1,816
PUBLIC SERVICE	2	2
PUBLIC UTIL COMM	0	0
REVENUE	2,120	2,120
SECRETARY OF STATE	2	2
STATE LOTTERY	0	0
STATE RETIREMENT	87	87
STATE UNIV SYSTEM	14	14
TEACHERS RETIREMENT	23	23
TRADE & ECON DEV	6	6
TRANSPORTATION	770	770
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	4	4
VETERANS HOME BD	1	1
WASTE MGMT BD	1	1
WRKRS COMP CT OF APPEALS	0	0
ZOO	0	0
OTHER	34	34
TOTAL	11,153	11,153

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 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	17,734
PROPERTY MANAGEMENT	14
INTERTECHNOLOGY GROUP	15
INFORMATION POLICY OFFICE	2
OPERATIONS MANAGEMENT	830
MATERIALS MANAGEMENT	4,881
FINANCE	
BUDGET	6,320
ACCOUNTING	19,397
OTHER	2,445
EMPLOYEE RELATIONS	4,091
MEDIATION SERVICES	12
LEGISLATIVE AUDIT	0
TREASURER	818
ATTORNEY GENERAL	0
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(90)
TOTAL ALLOCATED ADDITIONS	56,469
TOTAL TO BE ALLOCATED	56,469

SCHEDULE 22.3
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	CENTRAL MAIL	EMPLOYEE ASSIST	OTHER
ALLOCATED ADDITIONS	56,469	19,190	19,454	17,825
COST BY FUNCTION	56,469	19,190	19,454	17,825
ALLOCABLE COSTS	56,469	19,190	19,454	17,825
DISALLOWED	(17,825)			(17,825)
NET ALLOCATION	38,644	19,190	19,454	0

SCHEDULE 22.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
MATERIALS MGMT	47,897	0.56%	108
BUILDING CODE & CONST COORD	6,436	0.08%	14
BUILDING FUND	0	0.00%	0
PLANT MGMT	660	0.01%	1
STATE REGISTER & DOCUMENTS	85,037	0.99%	191
MICROGRAPHICS	455	0.01%	1
ELECTRONICS EQUIPMENT RENTAL	51	0.00%	0
STARS	3,576	0.04%	8
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	602	0.01%	1
STATE PRINTER	730	0.01%	2
CENTRAL STORES	1,513	0.02%	3
MTLS SERVICES DISTRIBUTION	2,775	0.03%	6
COMMUTER VANS	2	0.00%	0
COMPUTER SERVICES	19,671	0.23%	44
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	1,453	0.02%	3
MGMT ANALYSIS-SP FD	179	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	3,193	0.04%	7
OTHER	125	0.00%	0
AGRICULTURE	176,218	2.06%	396
ANIMAL HEALTH BD	12,559	0.15%	28
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	83,755	0.98%	188
AUDITOR	22,128	0.26%	50
COMMERCE	132,094	1.55%	297
COMMUNICATION IMPAIRED BD	5,662	0.07%	13
COMMUNITY COLLEGE BD	77,490	0.91%	174
CORRECTIONS	38,378	0.45%	86
DISABILITY COUNCIL	9,378	0.11%	21
EDUCATION-CENTRAL OFFICE	449,122	5.25%	1,008
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	83,575	0.98%	188
EMPLOYEE RELATIONS	115,910	1.36%	260
FINANCE	220,820	2.58%	496
GAMING-ADMIN UNIT	153	0.00%	0
GAMBLING CONTROL	16,806	0.20%	38
GREATER MN CORP.	203	0.00%	0
HEALTH	33,526	0.39%	75
HEALTH LIC BDS			
MEDICAL EXAMINERS	19,163	0.22%	43
NURSING	33,411	0.39%	75
PHARMACY	0	0.00%	0
DENTISTRY	3,893	0.05%	9
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	189	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

SCHEDULE 22.4
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	420	0.00%	1
HIGHER ED COORD BD	100,840	1.18%	226
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	60,630	0.71%	136
HUMAN RIGHTS	23,241	0.27%	52
HUMAN SERVICES-CENTRAL OFFICE	1,106,649	12.95%	2,484
HUMAN SERVICES-INSTITUTIONS	2,303	0.03%	5
INDIAN AFFAIRS	664	0.01%	1
INVESTMENT BOARD	2,972	0.03%	7
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	8,006	0.09%	18
LABOR & INDUSTRY	168,886	1.98%	379
LEGISLATIVE AUDIT	6,709	0.08%	15
MEDIATION SVCS	13,386	0.16%	30
MILITARY AFFAIRS	0	0.00%	0
NATURAL RESOURCES	535,053	6.26%	1,201
NON-HEALTH LIC BDS			
BOXING	266	0.00%	1
BARBERS	2,992	0.04%	7
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	397	0.00%	1
ACCOUNTANCY	12,915	0.15%	29
PEACE OFFICERS	6,091	0.07%	14
PARI-MUTUAL RACING	600	0.01%	1
PLANNING	61,564	0.72%	138
POLLUTION CONTROL	29,762	0.35%	67
PUB EMP RET ASSN	275,597	3.22%	619
PUBLIC SAFETY	1,977,207	23.13%	4,439
PUBLIC SERVICE	25,558	0.30%	57
PUBLIC UTIL COMM	7,933	0.09%	18
REVENUE	1,041,990	12.19%	2,339
SECRETARY OF STATE	104,902	1.23%	235
STATE LOTTERY	23,409	0.27%	53
STATE RETIREMENT	61,459	0.72%	138
STATE UNIV SYSTEM	71,642	0.84%	161
TEACHERS RETIREMENT	132,501	1.55%	297
TRADE & ECON DEV	425,926	4.98%	956
TRANSPORTATION	265,225	3.10%	595
TRANSPORTATION REG BD	4,008	0.05%	9
TREASURER	2,162	0.03%	5
VETERANS AFFAIRS	8,868	0.10%	20
VETERANS HOME BD	1,258	0.01%	5
WASTE MGMT BD	6,021	0.07%	16
WRKRS COMP CT OF APPEALS	2,389	0.03%	7
ZOO	999	0.01%	4
OTHER	256,066	3.00%	570
TOTAL	8,548,254	100.00%	19,190

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE 1990
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 22.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
MATERIALS MGMT	54.49	0.15%	29
BUILDING CODE & CONST COORD	25.75	0.07%	14
BUILDING FUND	0.00	0.00%	0
PLANT MGMT	158.37	0.43%	84
STATE REGISTER & DOCUMENTS	20.13	0.06%	11
MICROGRAPHICS	15.61	0.04%	8
ELECTRONICS EQUIPMENT RENTAL	1.50	0.00%	1
STARS	4.88	0.01%	3
TELECOMMUNICATIONS	11.16	0.03%	6
MOTOR POOL	15.97	0.04%	9
STATE PRINTER	59.46	0.16%	32
CENTRAL STORES	14.01	0.04%	7
MTLS SERVICES DISTRIBUTION	9.65	0.03%	5
COMMUTER VANS	0.72	0.00%	0
COMPUTER SERVICES	235.35	0.64%	125
ADDRESSING & INSERT	6.78	0.02%	4
MATERIALS TRANSFER	12.00	0.03%	6
CAPITOL PARKING	1.60	0.00%	1
MGMT ANALYSIS-SP FD	10.47	0.03%	6
IISAC	0.00	0.00%	0
911 EMERGENCY	2.66	0.01%	1
RISK MGMT	0.90	0.00%	0
VOLUNTEER SERVICES	1.00	0.00%	1
OTHER	2.09	0.01%	1
AGRICULTURE	423.37	1.16%	226
ANIMAL HEALTH BD	36.16	0.10%	19
ARTS BOARD	15.33	0.04%	8
ATTORNEY GENERAL	372.03	1.02%	198
AUDITOR	105.79	0.29%	56
COMMERCE	226.00	0.62%	120
COMMUNICATION IMPAIRED BD	1.00	0.00%	1
COMMUNITY COLLEGE BD	2,416.13	6.62%	1,288
CORRECTIONS	2,027.31	5.56%	1,081
DISABILITY COUNCIL	9.90	0.03%	5
EDUCATION-CENTRAL OFFICE	405.65	1.11%	216
EDUCATION-FARIBAULT SCHOOLS	189.54	0.52%	101
EDUCATION-VO-TECH	112.72	0.31%	60
EMPLOYEE RELATIONS	181.47	0.50%	97
FINANCE	121.39	0.33%	65
GAMING-ADMIN UNIT	2.17	0.01%	1
GAMBLING CONTROL	11.58	0.03%	6
GREATER MN CORP.	0.00	0.00%	0
HEALTH	849.99	2.33%	453
HEALTH LIC BDS			
MEDICAL EXAMINERS	20.91	0.06%	11
NURSING	21.33	0.06%	11
PHARMACY	6.91	0.02%	4
DENTISTRY	5.04	0.01%	3
CHIROPRACTORS	4.00	0.01%	2
PSYCHOLOGY	3.43	0.01%	2
OPTOMETRY	1.82	0.00%	1
NURSING HOME ADM	2.00	0.01%	1
SOCIAL WRK & MNTL HLTH	7.08	0.02%	4
SOCIAL WRK LIC BD	1.04	0.00%	1
MARR & FAMILY THERAPY BD	0.83	0.00%	0

SCHEDULE 22.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
UNLIC MNTL HLTH PROV BD	1.00	0.00%	1
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.25	0.00%	1
HEARING EXAMINER	73.33	0.20%	39
HIGHER ED COORD BD	70.35	0.19%	38
HIGHER ED FAC AUTH	3.00	0.01%	2
HOUSING FINANCE	130.83	0.36%	70
HUMAN RIGHTS	67.45	0.18%	36
HUMAN SERVICES-CENTRAL OFFICE	1,023.76	2.81%	546
HUMAN SERVICES-INSTITUTIONS	5,607.49	15.37%	2,989
INDIAN AFFAIRS	6.00	0.02%	3
INVESTMENT BOARD	24.83	0.07%	13
IRON RANGE RESOURCES	130.33	0.36%	70
JOBS & TRAINING	2,012.79	5.52%	1,073
LABOR & INDUSTRY	339.45	0.93%	181
LEGISLATIVE AUDIT	68.72	0.19%	37
MEDIATION SVCS	20.00	0.05%	11
MILITARY AFFAIRS	339.34	0.93%	181
NATURAL RESOURCES	2,520.46	6.91%	1,344
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	1
BARBERS	2.00	0.01%	1
ELECTRICITY	20.83	0.06%	11
ARCHITECTS & ENG	6.33	0.02%	3
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	2
PEACE OFFICERS	0.00	0.00%	0
PARI-MUTUAL RACING	11.08	0.03%	6
PLANNING	106.44	0.29%	57
POLLUTION CONTROL	606.33	1.66%	323
PUB EMP RET ASSN	65.33	0.18%	35
PUBLIC SAFETY	1,775.13	4.86%	946
PUBLIC SERVICE	129.07	0.35%	69
PUBLIC UTIL COMM	34.72	0.10%	19
REVENUE	1,156.41	3.17%	616
SECRETARY OF STATE	62.06	0.17%	33
STATE LOTTERY	64.62	0.18%	34
STATE RETIREMENT	36.43	0.10%	19
STATE UNIV SYSTEM	4,713.93	12.92%	2,513
TEACHERS RETIREMENT	48.52	0.13%	26
TRADE & ECON DEV	253.05	0.69%	135
TRANSPORTATION	5,182.08	14.20%	2,762
TRANSPORTATION REG BD	9.00	0.02%	5
TREASURER	12.00	0.03%	6
VETERANS AFFAIRS	36.33	0.10%	19
VETERANS HOME BD	456.38	1.25%	240
WASTE MGMT BD	30.29	0.08%	13
WRKRS COMP CT OF APPEALS	19.15	0.05%	7
ZOO	151.23	0.41%	78
OTHER	812.06	2.23%	445
TOTAL	36,494.25	100.00%	19,454

ALLOCATION BASIS: LEGISLATIVE APPROVED COMPLEMENT F.Y. 1990
SOURCE: LAWS OF 1989

SCHEDULE 22.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
ADMINISTRATION			
MATERIALS MGMT	137	108	29
BUILDING CODE & CONST COORD	28	14	14
BUILDING FUND	0	0	0
PLANT MGMT	85	1	84
STATE REGISTER & DOCUMENTS	202	191	11
MICROGRAPHICS	9	1	8
ELECTRONICS EQUIPMENT RENTAL	1	0	1
STARS	11	8	3
TELECOMMUNICATIONS	6	0	6
MOTOR POOL	10	1	9
STATE PRINTER	34	2	32
CENTRAL STORES	10	3	7
MTLS SERVICES DISTRIBUTION	11	6	5
COMMUTER VANS	0	0	0
COMPUTER SERVICES	169	44	125
ADDRESSING & INSERT	4	0	4
MATERIALS TRANSFER	6	0	6
CAPITOL PARKING	4	3	1
MGMT ANALYSIS-SP FD	6	0	6
IISAC	0	0	0
911 EMERGENCY	1	0	1
RISK MGMT	0	0	0
VOLUNTEER SERVICES	8	7	1
OTHER	1	0	1
AGRICULTURE	622	396	226
ANIMAL HEALTH BD	47	28	19
ARTS BOARD	8	0	8
ATTORNEY GENERAL	386	188	198
AUDITOR	106	50	56
COMMERCE	417	297	120
COMMUNICATION IMPAIRED BD	14	13	1
COMMUNITY COLLEGE BD	1,462	174	1,288
CORRECTIONS	1,167	86	1,081
DISABILITY COUNCIL	26	21	5
EDUCATION-CENTRAL OFFICE	1,224	1,008	216
EDUCATION-FARIBAULT SCHOOLS	101	0	101
EDUCATION-VO-TECH	248	188	60
EMPLOYEE RELATIONS	357	260	97
FINANCE	561	496	65
GAMING-ADMIN UNIT	1	0	1
GAMBLING CONTROL	44	38	6
GREATER MN CORP.	0	0	0
HEALTH	528	75	453
HEALTH LIC BDS			
MEDICAL EXAMINERS	54	43	11
NURSING	86	75	11
PHARMACY	4	0	4
DENTISTRY	12	9	3
CHIROPRACTORS	2	0	2
PSYCHOLOGY	2	0	2
OPTOMETRY	1	0	1
NURSING HOME ADM	1	0	1
SOCIAL WRK & MNTL HLTH	4	0	4
SOCIAL WRK LIC BD	1	0	1
MARR & FAMILY THERAPY BD	0	0	0

SCHEDULE 22.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
UNLIC MNTL HLTH PROV BD	1	0	1
PODIATRY	0	0	0
VETERINARY MEDICINE	1	0	1
HEARING EXAMINER	40	1	39
HIGHER ED COORD BD	264	226	38
HIGHER ED FAC AUTH	2	0	2
HOUSING FINANCE	206	136	70
HUMAN RIGHTS	88	52	36
HUMAN SERVICES-CENTRAL OFFICE	3,030	2,484	546
HUMAN SERVICES-INSTITUTIONS	2,994	5	2,989
INDIAN AFFAIRS	4	1	3
INVESTMENT BOARD	20	7	13
IRON RANGE RESOURCES	70	0	70
JOBS & TRAINING	1,091	18	1,073
LABOR & INDUSTRY	560	379	181
LEGISLATIVE AUDIT	52	15	37
MEDIATION SVCS	41	30	11
MILITARY AFFAIRS	181	0	181
NATURAL RESOURCES	2,545	1,201	1,344
NON-HEALTH LIC BDS			
BOXING	2	1	1
BARBERS	8	7	1
ELECTRICITY	11	0	11
ARCHITECTS & ENG	3	0	3
ABSTRACTORS	1	1	0
ACCOUNTANCY	31	29	2
PEACE OFFICERS	14	14	0
PARI-MUTUAL RACING	7	1	6
PLANNING	195	138	57
POLLUTION CONTROL	390	67	323
PUB EMP RET ASSN	654	619	35
PUBLIC SAFETY	5,385	4,439	946
PUBLIC SERVICE	126	57	69
PUBLIC UTIL COMM	37	18	19
REVENUE	2,955	2,339	616
SECRETARY OF STATE	268	235	33
STATE LOTTERY	87	53	34
STATE RETIREMENT	157	138	19
STATE UNIV SYSTEM	2,674	161	2,513
TEACHERS RETIREMENT	323	297	26
TRADE & ECON DEV	1,091	956	135
TRANSPORTATION	3,357	595	2,762
TRANSPORTATION REG BD	14	9	5
TREASURER	11	5	6
VETERANS AFFAIRS	39	20	19
VETERANS HOME BD	245	5	240
WASTE MGMT BD	29	16	13
WRKRS COMP CT OF APPEALS	14	7	7
ZOO	82	4	78
OTHER	1,015	570	445
TOTAL	38,644	19,190	19,454

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 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	9,410
PROPERTY MANAGEMENT	4
INTERTECHNOLOGY GROUP	266
INFORMATION POLICY OFFICE	141
OPERATIONS MANAGEMENT	137
MATERIALS MANAGEMENT	1,216
FINANCE	
BUDGET	1,676
ACCOUNTING	2,199
OTHER	1,821
EMPLOYEE RELATIONS	9,864
MEDIATION SERVICES	62
LEGISLATIVE AUDIT	0
TREASURER	93
ATTORNEY GENERAL	0
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(7,072)
TOTAL ALLOCATED ADDITIONS	19,817
TOTAL TO BE ALLOCATED	19,817

SCHEDULE 23.3
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	INVENTRY MGMT	PROCRMNT	MTLS SVCS & DIST
ALLOCATED ADDITIONS	19,817	1,240	16,758	1,819
COST BY FUNCTION	19,817	1,240	16,758	1,819
ALLOCABLE COSTS	19,817	1,240	16,758	1,819
DISALLOWED	(1,819)			(1,819)
NET ALLOCATION	17,998	1,240	16,758	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	45	0.03%	0
BUILDING FUND	0	0.00%	0
PLANT MGMT	519	0.36%	4
STATE REGISTER & DOCUMENTS	85	0.06%	1
MICROGRAPHICS	41	0.03%	0
ELECTRONICS EQUIPMENT RENTAL	400	0.27%	3
STARS	0	0.00%	0
TELECOMMUNICATIONS	6	0.00%	0
MOTOR POOL	1,367	0.94%	12
STATE PRINTER	123	0.08%	1
CENTRAL STORES	19	0.01%	0
MTLS SERVICES DISTRIBUTION	15	0.01%	0
COMMUTER VANS	27	0.02%	0
COMPUTER SERVICES	4,960	3.41%	42
ADDRESSING & INSERT	9	0.01%	0
MATERIALS TRANSFER	25	0.02%	0
CAPITOL PARKING	5	0.00%	0
MGMT ANALYSIS-SP FD	2	0.00%	0
IISAC	7	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	6	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	365	0.25%	3
AGRICULTURE	1,116	0.77%	10
ANIMAL HEALTH BD	25	0.02%	0
ARTS BOARD	21	0.01%	0
ATTORNEY GENERAL	540	0.37%	5
AUDITOR	102	0.07%	1
COMMERCE	282	0.19%	2
COMMUNICATION IMPAIRED BD	22	0.02%	0
COMMUNITY COLLEGE BD	13,141	9.03%	112
CORRECTIONS	6,712	4.61%	57
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,266	0.87%	11
EDUCATION-FARIBAULT SCHOOLS	326	0.22%	3
EDUCATION-VO-TECH	558	0.38%	5
EMPLOYEE RELATIONS	371	0.25%	3
FINANCE	387	0.27%	3
GAMING-ADMIN UNIT	8	0.01%	0
GAMBLING CONTROL	35	0.02%	0
GREATER MN CORP.	0	0.00%	0
HEALTH	1,987	1.37%	17
HEALTH LIC BDS			
MEDICAL EXAMINERS	65	0.04%	1
NURSING	24	0.02%	0
PHARMACY	13	0.01%	0
DENTISTRY	29	0.02%	0
CHIROPRACTORS	7	0.00%	0
PSYCHOLOGY	3	0.00%	0
OPTOMETRY	5	0.00%	0
NURSING HOME ADM	1	0.00%	0
SOCIAL WRK & MNTL HLTH	13	0.01%	0
SOCIAL WRK LIC BD	6	0.00%	0

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
MARR & FAMILY THERAPY BD	1	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	1	0.00%	0
VETERINARY MEDICINE	2	0.00%	0
HEARING EXAMINER	210	0.14%	2
HIGHER ED COORD BD	145	0.10%	1
HIGHER ED FAC AUTH	2	0.00%	0
HOUSING FINANCE	287	0.20%	2
HUMAN RIGHTS	82	0.06%	1
HUMAN SERVICES-CENTRAL OFFICE	4,906	3.37%	42
HUMAN SERVICES-INSTITUTIONS	4,903	3.37%	42
INDIAN AFFAIRS	15	0.01%	0
INVESTMENT BOARD	50	0.03%	0
IRON RANGE RESOURCES	797	0.55%	7
JOBS & TRAINING	7,991	5.49%	68
LABOR & INDUSTRY	707	0.49%	6
LEGISLATIVE AUDIT	193	0.13%	2
MEDIATION SVCS	79	0.05%	1
MILITARY AFFAIRS	474	0.33%	4
NATURAL RESOURCES	22,267	15.30%	190
NON-HEALTH LIC BDS			
BOXING	1	0.00%	0
BARBERS	6	0.00%	0
ELECTRICITY	30	0.02%	0
ARCHITECTS & ENG	14	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	13	0.01%	0
PEACE OFFICERS	35	0.02%	0
PARI-MUTUAL RACING	28	0.02%	0
PLANNING	443	0.30%	4
POLLUTION CONTROL	1,504	1.03%	13
PUB EMP RET ASSN	198	0.14%	2
PUBLIC SAFETY	8,605	5.91%	73
PUBLIC SERVICE	438	0.30%	4
PUBLIC UTIL COMM	91	0.06%	1
REVENUE	3,079	2.12%	26
SECRETARY OF STATE	565	0.39%	5
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	49	0.03%	0
STATE UNIV SYSTEM	24,227	16.65%	206
TEACHERS RETIREMENT	94	0.06%	1
TRADE & ECON DEV	783	0.54%	7
TRANSPORTATION	23,829	16.38%	203
TRANSPORTATION REG BD	9	0.01%	0
TREASURER	54	0.04%	0
VETERANS AFFAIRS	567	0.39%	8
VETERANS HOME BD	116	0.08%	4
WASTE MGMT BD	9	0.01%	3
WRKRS COMP CT OF APPEALS	36	0.02%	3
ZOO	879	0.60%	10
OTHER	1,589	1.09%	3
TOTAL	145,494	100.00%	1,240

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-90
SOURCE: FIXED ASSET SUMMARY REPORT

SCHEDULE 23.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	26	0.05%	8
BUILDING FUND	1,982	3.44%	577
PLANT MGMT	264	0.46%	77
STATE REGISTER & DOCUMENTS	53	0.09%	15
MICROGRAPHICS	33	0.06%	10
ELECTRONICS EQUIPMENT RENTAL	106	0.18%	31
STARS	11	0.02%	3
TELECOMMUNICATIONS	30	0.05%	9
MOTOR POOL	267	0.46%	78
STATE PRINTER	55	0.10%	16
CENTRAL STORES	112	0.19%	33
MTLS SERVICES DISTRIBUTION	3	0.01%	1
COMMUTER VANS	6	0.01%	2
COMPUTER SERVICES	822	1.43%	239
ADDRESSING & INSERT	6	0.01%	2
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	29	0.05%	8
MGMT ANALYSIS-SP FD	6	0.01%	2
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	22	0.04%	6
VOLUNTEER SERVICES	2	0.00%	1
OTHER	108	0.19%	31
AGRICULTURE	1,238	2.15%	360
ANIMAL HEALTH BD	59	0.10%	17
ARTS BOARD	287	0.50%	84
ATTORNEY GENERAL	266	0.46%	77
AUDITOR	39	0.07%	11
COMMERCE	159	0.28%	46
COMMUNICATION IMPAIRED BD	26	0.05%	8
COMMUNITY COLLEGE BD	2,809	4.88%	818
CORRECTIONS	2,415	4.20%	703
DISABILITY COUNCIL	17	0.03%	5
EDUCATION-CENTRAL OFFICE	882	1.53%	257
EDUCATION-FARIBAULT SCHOOLS	1,141	1.98%	332
EDUCATION-VO-TECH	338	0.59%	98
EMPLOYEE RELATIONS	278	0.48%	81
FINANCE	51	0.09%	15
GAMING-ADMIN UNIT	9	0.02%	3
GAMBLING CONTROL	15	0.03%	4
GREATER MN CORP.	102	0.18%	30
HEALTH	1,866	3.24%	543
HEALTH LIC BDS			
MEDICAL EXAMINERS	29	0.05%	8
NURSING	10	0.02%	3
PHARMACY	1	0.00%	0
DENTISTRY	16	0.03%	5
CHIROPRACTORS	18	0.03%	5
PSYCHOLOGY	3	0.01%	1
OPTOMETRY	2	0.00%	1
NURSING HOME ADM	1	0.00%	0
SOCIAL WRK & MNTL HLTH	7	0.01%	2
SOCIAL WRK LIC BD	7	0.01%	2

SCHEDULE 23.5
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
MARR & FAMILY THERAPY BD	3	0.01%	1
UNLIC MNTL HLTH PROV BD	6	0.01%	2
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	2	0.00%	1
HEARING EXAMINER	192	0.33%	56
HIGHER ED COORD BD	158	0.27%	46
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	160	0.28%	47
HUMAN RIGHTS	62	0.11%	18
HUMAN SERVICES-CENTRAL OFFICE	1,720	2.99%	501
HUMAN SERVICES-INSTITUTIONS	1,435	2.49%	418
INDIAN AFFAIRS	23	0.04%	7
INVESTMENT BOARD	17	0.03%	5
IRON RANGE RESOURCES	487	0.85%	142
JOBS & TRAINING	3,505	6.09%	1,021
LABOR & INDUSTRY	433	0.75%	126
LEGISLATIVE AUDIT	42	0.07%	12
MEDIATION SVCS	53	0.09%	15
MILITARY AFFAIRS	95	0.17%	28
NATURAL RESOURCES	4,448	7.73%	1,295
NON-HEALTH LIC BDS			
BOXING	2	0.00%	1
BARBERS	8	0.01%	2
ELECTRICITY	82	0.14%	24
ARCHITECTS & ENG	6	0.01%	2
ABSTRACTORS	4	0.01%	1
ACCOUNTANCY	10	0.02%	3
PEACE OFFICERS	36	0.06%	10
PARI-MUTUAL RACING	53	0.09%	15
PLANNING	216	0.38%	63
POLLUTION CONTROL	1,216	2.11%	354
PUB EMP RET ASSN	70	0.12%	20
PUBLIC SAFETY	2,695	4.68%	785
PUBLIC SERVICE	412	0.72%	120
PUBLIC UTIL COMM	23	0.04%	7
REVENUE	824	1.43%	240
SECRETARY OF STATE	68	0.12%	20
STATE LOTTERY	893	1.55%	260
STATE RETIREMENT	19	0.03%	6
STATE UNIV SYSTEM	9,864	17.14%	2,872
TEACHERS RETIREMENT	24	0.04%	7
TRADE & ECON DEV	1,621	2.82%	472
TRANSPORTATION	8,086	14.05%	2,355
TRANSPORTATION REG BD	2	0.00%	1
TREASURER	26	0.05%	8
VETERANS AFFAIRS	20	0.03%	10
VETERANS HOME BD	176	0.31%	55
WASTE MGMT BD	74	0.13%	26
WRKRS COMP CT OF APPEALS	24	0.04%	11
ZOO	99	0.17%	33
OTHER	2,023	3.52%	566
TOTAL	57,551	100.00%	16,758

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1990
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 23.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
ADMINISTRATION			
BUILDING CODE & CONST COORD	8	0	8
BUILDING FUND	577	0	577
PLANT MGMT	81	4	77
STATE REGISTER & DOCUMENTS	16	1	15
MICROGRAPHICS	10	0	10
ELECTRONICS EQUIPMENT RENTAL	34	3	31
STARS	3	0	3
TELECOMMUNICATIONS	9	0	9
MOTOR POOL	90	12	78
STATE PRINTER	17	1	16
CENTRAL STORES	33	0	33
MTLS SERVICES DISTRIBUTION	1	0	1
COMMUTER VANS	2	0	2
COMPUTER SERVICES	281	42	239
ADDRESSING & INSERT	2	0	2
MATERIALS TRANSFER	0	0	0
CAPITOL PARKING	8	0	8
MGMT ANALYSIS-SP FD	2	0	2
IISAC	0	0	0
911 EMERGENCY	0	0	0
RISK MGMT	6	0	6
VOLUNTEER SERVICES	1	0	1
OTHER	34	3	31
AGRICULTURE	370	10	360
ANIMAL HEALTH BD	17	0	17
ARTS BOARD	84	0	84
ATTORNEY GENERAL	82	5	77
AUDITOR	12	1	11
COMMERCE	48	2	46
COMMUNICATION IMPAIRED BD	8	0	8
COMMUNITY COLLEGE BD	930	112	818
CORRECTIONS	760	57	703
DISABILITY COUNCIL	5	0	5
EDUCATION-CENTRAL OFFICE	268	11	257
EDUCATION-FARIBAULT SCHOOLS	335	3	332
EDUCATION-VO-TECH	103	5	98
EMPLOYEE RELATIONS	84	3	81
FINANCE	18	3	15
GAMING-ADMIN UNIT	3	0	3
GAMBLING CONTROL	4	0	4
GREATER MN CORP.	30	0	30
HEALTH	560	17	543
HEALTH LIC BDS			
MEDICAL EXAMINERS	9	1	8
NURSING	3	0	3
PHARMACY	0	0	0
DENTISTRY	5	0	5
CHIROPRACTORS	5	0	5
PSYCHOLOGY	1	0	1
OPTOMETRY	1	0	1
NURSING HOME ADM	0	0	0
SOCIAL WRK & MNTL HLTH	2	0	2
SOCIAL WRK LIC BD	2	0	2

SCHEDULE 23.6
BUDGET 1992

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
MARR & FAMILY THERAPY BD	1	0	1
UNLIC MNTL HLTH PROV BD	2	0	2
PODIATRY	0	0	0
VETERINARY MEDICINE	1	0	1
HEARING EXAMINER	58	2	56
HIGHER ED COORD BD	47	1	46
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	49	2	47
HUMAN RIGHTS	19	1	18
HUMAN SERVICES-CENTRAL OFFICE	543	42	501
HUMAN SERVICES-INSTITUTIONS	460	42	418
INDIAN AFFAIRS	7	0	7
INVESTMENT BOARD	5	0	5
IRON RANGE RESOURCES	149	7	142
JOBS & TRAINING	1,089	68	1,021
LABOR & INDUSTRY	132	6	126
LEGISLATIVE AUDIT	14	2	12
MEDIATION SVCS	16	1	15
MILITARY AFFAIRS	32	4	28
NATURAL RESOURCES	1,485	190	1,295
NON-HEALTH LIC BDS			
BOXING	1	0	1
BARBERS	2	0	2
ELECTRICITY	24	0	24
ARCHITECTS & ENG	2	0	2
ABSTRACTORS	1	0	1
ACCOUNTANCY	3	0	3
PEACE OFFICERS	10	0	10
PARI-MUTUAL RACING	15	0	15
PLANNING	67	4	63
POLLUTION CONTROL	367	13	354
PUB EMP RET ASSN	22	2	20
PUBLIC SAFETY	858	73	785
PUBLIC SERVICE	124	4	120
PUBLIC UTIL COMM	8	1	7
REVENUE	266	26	240
SECRETARY OF STATE	25	5	20
STATE LOTTERY	260	0	260
STATE RETIREMENT	6	0	6
STATE UNIV SYSTEM	3,078	206	2,872
TEACHERS RETIREMENT	8	1	7
TRADE & ECON DEV	479	7	472
TRANSPORTATION	2,558	203	2,355
TRANSPORTATION REG BD	1	0	1
TREASURER	8	0	8
VETERANS AFFAIRS	18	8	10
VETERANS HOME BD	59	4	55
WASTE MGMT BD	29	3	26
WRKRS COMP CT OF APPEALS	14	3	11
ZOO	43	10	33
OTHER	569	3	566
TOTAL	17,998	1,240	16,758

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 1992

STATE OF MINNESOTA

FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	4
INTERTECHNOLOGY GROUP	728
INFORMATION POLICY OFFICE	578
OPERATIONS MANAGEMENT	561
MATERIALS MANAGEMENT	18
FINANCE	175,056
BUDGET	12,555
ACCOUNTING	35,414
OTHER	7,760
EMPLOYEE RELATIONS	21,975
MEDIATION SERVICES	92
LEGISLATIVE AUDIT	75,966
TREASURER	1,493
ATTORNEY GENERAL	2,794
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(29,048)
TOTAL ALLOCATED ADDITIONS	305,946
TOTAL TO BE ALLOCATED	305,946

SCHEDULE 24.3
BUDGET 1992

STATE OF MINNESOTA

FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN
ALLOCATED ADDITIONS	305,946	305,946
COST BY FUNCTION	305,946	305,946
ALLOCABLE COSTS DISALLOWED	305,946	305,946
NET ALLOCATION	305,946	305,946

SCHEDULE 24.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	28.34	26.64%	81,497
FIN-ACCOUNTING	51.05	47.98%	146,805
FIN-OTHER	27.00	25.38%	77,644
TOTAL	106.39	100.00%	305,946

ALLOCATION BASIS: F.Y. 1992 LEGISLATIVE APPROVED COMPLEMENT
SOURCE: LAWS OF 1989

SCHEDULE 24.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	81,497	81,497
FIN-ACCOUNTING	146,805	146,805
FIN-OTHER	77,644	77,644
TOTAL ALLOCATED	305,946	305,946

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 1992

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	81,497
LEGISLATIVE AUDIT	0
TOTAL ALLOCATED ADDITIONS	81,497
TOTAL TO BE ALLOCATED	81,497

SCHEDULE 25.3
BUDGET 1992

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	81,497	34,439	34,474	12,584
COST BY FUNCTION	81,497	34,439	34,474	12,584
ALLOCABLE COSTS	81,497	34,439	34,474	12,584
DISALLOWED	(12,584)			(12,584)
NET ALLOCATION	68,913	34,439	34,474	0

SCHEDULE 25.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	2,758	0.09%	31
BUILDING FUND	6,790	0.22%	76
PLANT MGMT	11,506	0.38%	129
STATE REGISTER & DOCUMENTS	5,054	0.17%	57
MICROGRAPHICS	1,726	0.06%	19
ELECTRONICS EQUIPMENT RENTAL	1,798	0.06%	20
STARS	335	0.01%	4
TELECOMMUNICATIONS	16,406	0.54%	185
MOTOR POOL	22,726	0.74%	256
STATE PRINTER	15,016	0.49%	169
CENTRAL STORES	22,177	0.72%	249
MTLS SERVICES DISTRIBUTION	2,460	0.08%	28
COMMUTER VANS	806	0.03%	9
COMPUTER SERVICES	16,015	0.52%	180
ADDRESSING & INSERT	944	0.03%	11
MATERIALS TRANSFER	45	0.00%	1
CAPITOL PARKING	2,480	0.08%	28
MGMT ANALYSIS-SP FD	621	0.02%	7
IISAC	303	0.01%	3
911 EMERGENCY	4,368	0.14%	49
RISK MGMT	938	0.03%	11
VOLUNTEER SERVICES	286	0.01%	3
OTHER	1,538	0.05%	17
AGRICULTURE	47,845	1.56%	538
ANIMAL HEALTH BD	4,481	0.15%	50
ARTS BOARD	3,541	0.12%	40
ATTORNEY GENERAL	21,440	0.70%	241
AUDITOR	5,410	0.18%	61
COMMERCE	29,480	0.96%	332
COMMUNICATION IMPAIRED BD	769	0.03%	9
COMMUNITY COLLEGE BD	141,960	4.64%	1,597
CORRECTIONS	135,215	4.42%	1,521
DISABILITY COUNCIL	1,742	0.06%	20
EDUCATION-CENTRAL OFFICE	96,648	3.16%	1,087
EDUCATION-FARIBAULT SCHOOLS	7,188	0.23%	81
EDUCATION-VO-TECH	24,019	0.78%	270
EMPLOYEE RELATIONS	72,887	2.38%	820
GAMING-ADMIN UNIT	236	0.01%	3
GAMBLING CONTROL	1,201	0.04%	14
GREATER MN CORP.	3,261	0.11%	37
HEALTH	86,107	2.81%	969
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.13%	45
NURSING	4,411	0.14%	50
PHARMACY	1,793	0.06%	20
DENTISTRY	2,350	0.08%	26
CHIROPRACTORS	1,654	0.05%	19
PSYCHOLOGY	1,172	0.04%	13
OPTOMETRY	515	0.02%	6
NURSING HOME ADM	783	0.03%	9
SOCIAL WRK & MNTL HLTH	1,986	0.06%	22
SOCIAL WRK LIC BD	855	0.03%	10

SCHEDULE 25.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
SOCIAL WRK LIC BD	855	0.03%	10
MARR & FAMILY THERAPY BD	509	0.02%	6
UNLIC MNTL HLTH PROV BD	716	0.02%	8
PODIATRY	298	0.01%	3
VETERINARY MEDICINE	663	0.02%	7
HEARING EXAMINER	6,094	0.20%	69
HIGHER ED COORD BD	14,307	0.47%	161
HIGHER ED FAC AUTH	39	0.00%	0
HOUSING FINANCE	12,914	0.42%	145
HUMAN RIGHTS	2,266	0.07%	25
HUMAN SERVICES-CENTRAL OFFICE	134,311	4.39%	1,511
HUMAN SERVICES-INSTITUTIONS	99,444	3.25%	1,119
INDIAN AFFAIRS	1,321	0.04%	15
INVESTMENT BOARD	2,196	0.07%	25
IRON RANGE RESOURCES	17,336	0.57%	195
JOBS & TRAINING	266,271	8.70%	2,995
LABOR & INDUSTRY	46,558	1.52%	524
LEGISLATIVE AUDIT	2,340	0.08%	26
MEDIATION SVCS	1,790	0.06%	20
MILITARY AFFAIRS	22,964	0.75%	258
NATURAL RESOURCES	315,358	10.30%	3,547
NON-HEALTH LIC BDS			
BOXING	410	0.01%	5
BARBERS	1,081	0.04%	12
ELECTRICITY	4,567	0.15%	51
ARCHITECTS & ENG	2,529	0.08%	28
ABSTRACTORS	140	0.00%	2
ACCOUNTANCY	2,207	0.07%	25
PEACE OFFICERS	2,202	0.07%	25
PARI-MUTUAL RACING	3,491	0.11%	39
PLANNING	10,218	0.33%	115
POLLUTION CONTROL	44,643	1.46%	502
PUB EMP RET ASSN	5,375	0.18%	60
PUBLIC SAFETY	497,964	16.27%	5,602
PUBLIC SERVICE	10,362	0.34%	117
PUBLIC UTIL COMM	2,872	0.09%	32
REVENUE	56,510	1.85%	636
SECRETARY OF STATE	13,946	0.46%	157
STATE LOTTERY	3,524	0.12%	40
STATE RETIREMENT	4,429	0.14%	50
STATE UNIV SYSTEM	168,223	5.49%	1,892
TEACHERS RETIREMENT	2,544	0.08%	29
TRADE & ECON DEV	40,607	1.33%	457
TRANSPORTATION	237,856	7.77%	2,676
TRANSPORTATION REG BD	516	0.02%	6
TREASURER	3,564	0.12%	40
VETERANS AFFAIRS	7,550	0.25%	91
VETERANS HOME BD	23,625	0.77%	272
WASTE MGMT BD	2,037	0.07%	29
WRKRS COMP CT OF APPEALS	682	0.02%	14
ZOO	24,458	0.80%	281
OTHER	95,727	3.13%	1,043
TOTAL	3,061,564	100.00%	34,439

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 25.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	2	0.02%	8
BUILDING FUND	4	0.05%	16
PLANT MGMT	12	0.14%	48
STATE REGISTER & DOCUMENTS	4	0.05%	16
MICROGRAPHICS	2	0.02%	8
ELECTRONICS EQUIPMENT RENTAL	1	0.01%	4
STARS	1	0.01%	4
TELECOMMUNICATIONS	3	0.03%	12
MOTOR POOL	3	0.03%	12
STATE PRINTER	1	0.01%	4
CENTRAL STORES	2	0.02%	8
MTLS SERVICES DISTRIBUTION	11	0.13%	44
COMMUTER VANS	1	0.01%	4
COMPUTER SERVICES	44	0.51%	177
ADDRESSING & INSERT	1	0.01%	4
MATERIALS TRANSFER	1	0.01%	4
CAPITOL PARKING	2	0.02%	8
MGMT ANALYSIS-SP FD	2	0.02%	8
IISAC	2	0.02%	8
911 EMERGENCY	4	0.05%	16
RISK MGMT	1	0.01%	4
VOLUNTEER SERVICES	2	0.02%	8
OTHER	12	0.14%	48
AGRICULTURE	151	1.76%	607
ANIMAL HEALTH BD	13	0.15%	52
ARTS BOARD	39	0.45%	157
ATTORNEY GENERAL	111	1.29%	446
AUDITOR	10	0.12%	40
COMMERCE	29	0.34%	117
COMMUNICATION IMPAIRED BD	2	0.02%	8
COMMUNITY COLLEGE BD	99	1.15%	398
CORRECTIONS	742	8.65%	2,981
DISABILITY COUNCIL	7	0.08%	28
EDUCATION-CENTRAL OFFICE	542	6.32%	2,178
EDUCATION-FARIBAULT SCHOOLS	65	0.76%	261
EDUCATION-VO-TECH	204	2.38%	820
EMPLOYEE RELATIONS	62	0.72%	249
GAMING-ADMIN UNIT	1	0.01%	4
GAMBLING CONTROL	4	0.05%	16
GREATER MN CORP.	11	0.13%	44
HEALTH	609	7.10%	2,447
HEALTH LIC BDS			
MEDICAL EXAMINERS	5	0.06%	20
NURSING	5	0.06%	20
PHARMACY	4	0.05%	16
DENTISTRY	3	0.03%	12
CHIROPRACTORS	3	0.03%	12
PSYCHOLOGY	2	0.02%	8
OPTOMETRY	2	0.02%	8
NURSING HOME ADM	3	0.03%	12
SOCIAL WRK & MNTL HLTH	2	0.02%	8

SCHEDULE 25.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
SOCIAL WRK LIC BD	2	0.02%	8
MARR & FAMILY THERAPY BD	2	0.02%	8
UNLIC MNTL HLTH PROV BD	3	0.03%	12
PODIATRY	2	0.02%	8
VETERINARY MEDICINE	3	0.03%	12
HEARING EXAMINER	7	0.08%	28
HIGHER ED COORD BD	48	0.56%	193
HIGHER ED FAC AUTH	1	0.01%	4
HOUSING FINANCE	52	0.61%	209
HUMAN RIGHTS	24	0.28%	96
HUMAN SERVICES-CENTRAL OFFICE	433	5.05%	1,740
HUMAN SERVICES-INSTITUTIONS	357	4.16%	1,434
INDIAN AFFAIRS	19	0.22%	76
INVESTMENT BOARD	33	0.38%	133
IRON RANGE RESOURCES	58	0.68%	233
JOBS & TRAINING	143	1.67%	575
LABOR & INDUSTRY	109	1.27%	438
LEGISLATIVE AUDIT	6	0.07%	24
MEDIATION SVCS	3	0.03%	12
MILITARY AFFAIRS	54	0.63%	217
NATURAL RESOURCES	1,489	17.35%	5,983
NON-HEALTH LIC BDS			
BOXING	1	0.01%	4
BARBERS	2	0.02%	8
ELECTRICITY	5	0.06%	20
ARCHITECTS & ENG	2	0.02%	8
ABSTRACTORS	2	0.02%	8
ACCOUNTANCY	2	0.02%	8
PEACE OFFICERS	5	0.06%	20
PARI-MUTUAL RACING	18	0.21%	72
PLANNING	82	0.96%	329
POLLUTION CONTROL	357	4.16%	1,434
PUB EMP RET ASSN	7	0.08%	28
PUBLIC SAFETY	379	4.42%	1,523
PUBLIC SERVICE	37	0.43%	149
PUBLIC UTIL COMM	7	0.08%	28
REVENUE	313	3.65%	1,258
SECRETARY OF STATE	27	0.31%	108
STATE LOTTERY	3	0.03%	12
STATE RETIREMENT	11	0.13%	44
STATE UNIV SYSTEM	74	0.86%	297
TEACHERS RETIREMENT	3	0.03%	12
TRADE & ECON DEV	229	2.67%	920
TRANSPORTATION	550	6.41%	2,210
TRANSPORTATION REG BD	2	0.02%	8
TREASURER	4	0.05%	19
VETERANS AFFAIRS	12	0.14%	51
VETERANS HOME BD	104	1.21%	421
WASTE MGMT BD	17	0.20%	71
WRKRS COMP CT OF APPEALS	2	0.02%	11
ZOO	114	1.33%	461
OTHER	513	5.98%	2,044
TOTAL	8,580	100.00%	34,474

ALLOCATION BASIS: NUMBER OF AIDS (ALLOTMENT ACCOUNTS) 9-2-90

SCHEDULE 25.6
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
BUILDING CODE & CONST COORD	39	31	8
BUILDING FUND	92	76	16
PLANT MGMT	177	129	48
STATE REGISTER & DOCUMENTS	73	57	16
MICROGRAPHICS	27	19	8
ELECTRONICS EQUIPMENT RENTAL	24	20	4
STARS	8	4	4
TELECOMMUNICATIONS	197	185	12
MOTOR POOL	268	256	12
STATE PRINTER	173	169	4
CENTRAL STORES	257	249	8
MTLS SERVICES DISTRIBUTION	72	28	44
COMMUTER VANS	13	9	4
COMPUTER SERVICES	357	180	177
ADDRESSING & INSERT	15	11	4
MATERIALS TRANSFER	5	1	4
CAPITOL PARKING	36	28	8
MGMT ANALYSIS-SP FD	15	7	8
IISAC	11	3	8
911 EMERGENCY	65	49	16
RISK MGMT	15	11	4
VOLUNTEER SERVICES	11	3	8
OTHER	65	17	48
AGRICULTURE	1,145	538	607
ANIMAL HEALTH BD	102	50	52
ARTS BOARD	197	40	157
ATTORNEY GENERAL	687	241	446
AUDITOR	101	61	40
COMMERCE	449	332	117
COMMUNICATION IMPAIRED BD	17	9	8
COMMUNITY COLLEGE BD	1,995	1,597	398
CORRECTIONS	4,502	1,521	2,981
DISABILITY COUNCIL	48	20	28
EDUCATION-CENTRAL OFFICE	3,265	1,087	2,178
EDUCATION-FARIBAULT SCHOOLS	342	81	261
EDUCATION-VO-TECH	1,090	270	820
EMPLOYEE RELATIONS	1,069	820	249
GAMING-ADMIN UNIT	7	3	4
GAMBLING CONTROL	30	14	16
GREATER MN CORP.	81	37	44
HEALTH	3,416	969	2,447
HEALTH LIC BDS			
MEDICAL EXAMINERS	65	45	20
NURSING	70	50	20
PHARMACY	36	20	16
DENTISTRY	38	26	12
CHIROPRACTORS	31	19	12
PSYCHOLOGY	21	13	8
OPTOMETRY	14	6	8
NURSING HOME ADM	21	9	12
SOCIAL WRK & MNTL HLTH	30	22	8

SCHEDULE 25.6
BUDGET 1992

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
SOCIAL WRK LIC BD	18	10	8
MARR & FAMILY THERAPY BD	14	6	8
UNLIC MNTL HLTH PROV BD	20	8	12
PODIATRY	11	3	8
VETERINARY MEDICINE	19	7	12
HEARING EXAMINER	97	69	28
HIGHER ED COORD BD	354	161	193
HIGHER ED FAC AUTH	4	0	4
HOUSING FINANCE	354	145	209
HUMAN RIGHTS	121	25	96
HUMAN SERVICES-CENTRAL OFFICE	3,251	1,511	1,740
HUMAN SERVICES-INSTITUTIONS	2,553	1,119	1,434
INDIAN AFFAIRS	91	15	76
INVESTMENT BOARD	158	25	133
IRON RANGE RESOURCES	428	195	233
JOBS & TRAINING	3,570	2,995	575
LABOR & INDUSTRY	962	524	438
LEGISLATIVE AUDIT	50	26	24
MEDIATION SVCS	32	20	12
MILITARY AFFAIRS	475	258	217
NATURAL RESOURCES	9,530	3,547	5,983
NON-HEALTH LIC BDS			
BOXING	9	5	4
BARBERS	20	12	8
ELECTRICITY	71	51	20
ARCHITECTS & ENG	36	28	8
ABSTRACTORS	10	2	8
ACCOUNTANCY	33	25	8
PEACE OFFICERS	45	25	20
PARI-MUTUAL RACING	111	39	72
PLANNING	444	115	329
POLLUTION CONTROL	1,936	502	1,434
PUB EMP RET ASSN	88	60	28
PUBLIC SAFETY	7,125	5,602	1,523
PUBLIC SERVICE	266	117	149
PUBLIC UTIL COMM	60	32	28
REVENUE	1,894	636	1,258
SECRETARY OF STATE	265	157	108
STATE LOTTERY	52	40	12
STATE RETIREMENT	94	50	44
STATE UNIV SYSTEM	2,189	1,892	297
TEACHERS RETIREMENT	41	29	12
TRADE & ECON DEV	1,377	457	920
TRANSPORTATION	4,886	2,676	2,210
TRANSPORTATION REG BD	14	6	8
TREASURER	59	40	19
VETERANS AFFAIRS	142	91	51
VETERANS HOME BD	693	272	421
WASTE MGMT BD	100	29	71
WRKRS COMP CT OF APPEALS	25	14	11
ZOO	742	281	461
OTHER	3,087	1,043	2,044
TOTAL	68,913	34,439	34,474

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 1992

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	146,805
LEGISLATIVE AUDIT	25,334
TOTAL ALLOCATED ADDITIONS	172,139
TOTAL TO BE ALLOCATED	172,139

SCHEDULE 26.3
BUDGET 1992

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	172,139	160,235	11,904
COST BY FUNCTION	172,139	160,235	11,904
ALLOCABLE COSTS	172,139	160,235	11,904
DISALLOWED	(11,904)		(11,904)
NET ALLOCATION	160,235	160,235	0

SCHEDULE 26.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	2,758	0.09%	144
BUILDING FUND	6,790	0.22%	355
PLANT MGMT	11,506	0.38%	602
STATE REGISTER & DOCUMENTS	5,054	0.17%	265
MICROGRAPHICS	1,726	0.06%	90
ELECT EQUIP RNTL	1,798	0.06%	94
STARS	335	0.01%	18
TELECOMMUNICATIONS	16,406	0.54%	859
MOTOR POOL	22,726	0.74%	1,189
STATE PRINTER	15,016	0.49%	786
CENTRAL STORES	22,177	0.72%	1,161
MATERIALS SERVICES DISTRIBUTION	2,460	0.08%	129
COMMUTER VANS	806	0.03%	42
COMPUTER SERVICES	16,015	0.52%	838
ADDRESSING & INSERT	944	0.03%	49
MATERIALS TRANSFER	45	0.00%	2
CAPITOL PARKING	2,480	0.08%	130
MGMT ANALYSIS-SP FD	621	0.02%	33
IISAC	303	0.01%	16
911 EMERGENCY	4,368	0.14%	229
RISK MANAGEMENT	938	0.03%	49
VOLUNTEER SERVICES	286	0.01%	15
OTHER	1,538	0.05%	80
AGRICULTURE	47,845	1.56%	2,504
ANIMAL HEALTH BD	4,481	0.15%	235
ARTS BOARD	3,541	0.12%	185
ATTORNEY GENERAL	21,440	0.70%	1,122
AUDITOR	5,410	0.18%	283
COMMERCE	29,480	0.96%	1,543
COMMUNICATION IMPAIRED BD	769	0.03%	40
COMMUNITY COLLEGE BD	141,960	4.64%	7,430
CORRECTIONS	135,215	4.42%	7,077
DISABILITY COUNCIL	1,742	0.06%	91
EDUCATION-CENTRAL OFFICE	96,648	3.16%	5,058
EDUCATION-FARIBAULT SCHOOLS	7,188	0.23%	376
EDUCATION-VO-TECH	24,019	0.78%	1,257
EMPLOYEE RELATIONS	72,887	2.38%	3,815
GAMING-ADMIN UNIT	236	0.01%	12
GAMBLING CONTROL	1,201	0.04%	63
GREATER MN CORP	3,261	0.11%	171
HEALTH	86,107	2.81%	4,507
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.13%	208
NURSING	4,411	0.14%	231
PHARMACY	1,793	0.06%	94
DENTISTRY	2,350	0.08%	123
CHIROPRACTORS	1,654	0.05%	87
PSYCHOLOGY	1,172	0.04%	61
OPTOMETRY	515	0.02%	27
NURSING HOME ADM	783	0.03%	41
SOCIAL WRK & MNTL HLTH	1,986	0.06%	104
SOCIAL WRK LIC BD	855	0.03%	45
MARR & FAMILY THERAPY BD	509	0.02%	27
UNLIC MNTL HLTH PROV BD	716	0.02%	37
PODIATRY	298	0.01%	16
VETERINARY MEDICINE	663	0.02%	35

SCHEDULE 26.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,094	0.20%	319
HIGHER ED COORD BD	14,307	0.47%	749
HIGHER ED FAC AUTH	39	0.00%	2
HOUSING FINANCE	12,914	0.42%	676
HUMAN RIGHTS	2,266	0.07%	119
HUMAN SERVICES-CENT OFF	134,311	4.39%	7,030
HUMAN SERVICES-INSTITUTNS	99,444	3.25%	5,205
INDIAN AFFAIRS	1,321	0.04%	69
INVESTMENT BOARD	2,196	0.07%	115
IRON RANGE RESOURCES	17,336	0.57%	907
JOBS & TRAINING	266,271	8.70%	13,936
LABOR & INDUSTRY	46,558	1.52%	2,437
LEGISLATIVE AUDIT	2,340	0.08%	122
MEDIATION SVCS	1,790	0.06%	94
MILITARY AFFAIRS	22,964	0.75%	1,202
NATURAL RESOURCES	315,358	10.30%	16,505
NON-HEALTH LIC BDS			
BOXING	410	0.01%	21
BARBERS	1,081	0.04%	57
ELECTRICITY	4,567	0.15%	239
ARCHITECTS & ENG	2,529	0.08%	132
ABSTRACTORS	140	0.00%	7
ACCOUNTANCY	2,207	0.07%	116
PEACE OFFICERS	2,202	0.07%	115
PARI-MUTUEL RACING	3,491	0.11%	183
PLANNING	10,218	0.33%	535
POLLUTION CONTROL	44,643	1.46%	2,337
PUB EMP RET ASSN	5,375	0.18%	281
PUBLIC SAFETY	497,964	16.27%	26,062
PUBLIC SERVICE	10,362	0.34%	542
PUBLIC UTIL COMM	2,872	0.09%	150
REVENUE	56,510	1.85%	2,958
SECRETARY OF STATE	13,946	0.46%	730
STATE LOTTERY	3,524	0.12%	184
STATE RETIREMENT	4,429	0.14%	232
STATE UNIV SYSTEM	168,223	5.49%	8,804
TEACHERS RETIREMENT	2,544	0.08%	133
TRADE & ECON DEV	40,607	1.33%	2,125
TRANSPORTATION	237,856	7.77%	12,449
TRANSPORTATION REG BD	516	0.02%	27
TREASURER	3,564	0.12%	187
VETERANS AFFAIRS	7,550	0.25%	395
VETERANS HOME BD	23,625	0.77%	1,236
WASTE MGMT BD	2,037	0.07%	107
WRKRS COMP CT OF APPEALS	682	0.02%	36
ZOO	24,458	0.80%	1,280
OTHER	95,727	3.13%	5,008
TOTAL	3,061,564	100.00%	160,235

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 26.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
BUILDING CODE & CONST COORD	144	144
BUILDING FUND	355	355
PLANT MGMT	602	602
STATE REGISTER & DOCUMENTS	265	265
MICROGRAPHICS	90	90
ELECTRONICS EQUIPMENT RENTAL	94	94
STARS	18	18
TELECOMMUNICATIONS	859	859
MOTOR POOL	1,189	1,189
STATE PRINTER	786	786
CENTRAL STORES	1,161	1,161
MTLS SERVICES DISTRIBUTION	129	129
COMMUTER VANS	42	42
COMPUTER SERVICES	838	838
ADDRESSING & INSERT	49	49
MATERIALS TRANSFER	2	2
CAPITOL PARKING	130	130
MGMT ANALYSIS-SP FD	33	33
IISAC	16	16
911 EMERGENCY	229	229
RISK MGMT	49	49
VOLUNTEER SERVICES	15	15
OTHER	80	80
AGRICULTURE	2,504	2,504
ANIMAL HEALTH BD	235	235
ARTS BOARD	185	185
ATTORNEY GENERAL	1,122	1,122
AUDITOR	283	283
COMMERCE	1,543	1,543
COMMUNICATION IMPAIRED BD	40	40
COMMUNITY COLLEGE BD	7,430	7,430
CORRECTIONS	7,077	7,077
DISABILITY COUNCIL	91	91
EDUCATION-CENTRAL OFFICE	5,058	5,058
EDUCATION-FARIBAULT SCHOOLS	376	376
EDUCATION-VO-TECH	1,257	1,257
EMPLOYEE RELATIONS	3,815	3,815
GAMING-ADMIN UNIT	12	12
GAMBLING CONTROL	63	63
GREATER MN CORP.	171	171
HEALTH	4,507	4,507
HEALTH LIC BDS		
MEDICAL EXAMINERS	208	208
NURSING	231	231
PHARMACY	94	94
DENTISTRY	123	123
CHIROPRACTORS	87	87
PSYCHOLOGY	61	61
OPTOMETRY	27	27
NURSING HOME ADM	41	41
SOCIAL WRK & MNTL HLTH	104	104

SCHEDULE 26.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
SOCIAL WRK LIC BD	45	45
MARR & FAMILY THERAPY BD	27	27
UNLIC MNTL HLTH PROV BD	37	37
PODIATRY	16	16
VETERINARY MEDICINE	35	35
HEARING EXAMINER	319	319
HIGHER ED COORD BD	749	749
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	676	676
HUMAN RIGHTS	119	119
HUMAN SERVICES-CENTRAL OFFICE	7,030	7,030
HUMAN SERVICES-INSTITUTIONS	5,205	5,205
INDIAN AFFAIRS	69	69
INVESTMENT BOARD	115	115
IRON RANGE RESOURCES	907	907
JOBS & TRAINING	13,936	13,936
LABOR & INDUSTRY	2,437	2,437
LEGISLATIVE AUDIT	122	122
MEDIATION SVCS	94	94
MILITARY AFFAIRS	1,202	1,202
NATURAL RESOURCES	16,505	16,505
NON-HEALTH LIC BDS		
BOXING	21	21
BARBERS	57	57
ELECTRICITY	239	239
ARCHITECTS & ENG	132	132
ABSTRACTORS	7	7
ACCOUNTANCY	116	116
PEACE OFFICERS	115	115
PARI-MUTUAL RACING	183	183
PLANNING	535	535
POLLUTION CONTROL	2,337	2,337
PUB EMP RET ASSN	281	281
PUBLIC SAFETY	26,062	26,062
PUBLIC SERVICE	542	542
PUBLIC UTIL COMM	150	150
REVENUE	2,958	2,958
SECRETARY OF STATE	730	730
STATE LOTTERY	184	184
STATE RETIREMENT	232	232
STATE UNIV SYSTEM	8,804	8,804
TEACHERS RETIREMENT	133	133
TRADE & ECON DEV	2,125	2,125
TRANSPORTATION	12,449	12,449
TRANSPORTATION REG BD	27	27
TREASURER	187	187
VETERANS AFFAIRS	395	395
VETERANS HOME BD	1,236	1,236
WASTE MGMT BD	107	107
WRKRS COMP CT OF APPEALS	36	36
ZOO	1,280	1,280
OTHER	5,008	5,008
TOTAL	160,235	160,235

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 1992

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMN	77,644
LEGISLATIVE AUDITOR	77,222
TOTAL ALLOCATED ADDITIONS	154,866
TOTAL TO BE ALLOCATED	154,866

SCHEDULE 27.3
BUDGET 1992

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	154,866	30,309	72,277	1,241	51,039
COST BY FUNCTION	154,866	30,309	72,277	1,241	51,039
ALLOCABLE COSTS	154,866	30,309	72,277	1,241	51,039
DISALLOWED	(51,039)				(51,039)
NET ALLOCATION	103,827	30,309	72,277	1,241	0

SCHEDULE 27.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	2,758	0.09%	27
BUILDING FUND	6,790	0.22%	67
PLANT MGMT	11,506	0.38%	114
STATE REGISTER & DOCUMENTS	5,054	0.17%	50
MICROGRAPHICS	1,726	0.06%	17
ELECTRONICS EQUIPMENT RENTAL	1,798	0.06%	18
STARS	335	0.01%	3
TELECOMMUNICATIONS	16,406	0.54%	162
MOTOR POOL	22,726	0.74%	225
STATE PRINTER	15,016	0.49%	149
CENTRAL STORES	22,177	0.72%	220
MTLS SERVICES DISTRIBUTION	2,460	0.08%	24
COMMUTER VANS	806	0.03%	8
COMPUTER SERVICES	16,015	0.52%	159
ADDRESSING & INSERT	944	0.03%	9
MATERIALS TRANSFER	45	0.00%	0
CAPITOL PARKING	2,480	0.08%	25
MGMT ANALYSIS-SP FD	621	0.02%	6
IISAC	303	0.01%	3
911 EMERGENCY	4,368	0.14%	43
RISK MGMT	938	0.03%	9
VOLUNTEER SERVICES	286	0.01%	3
OTHER	1,538	0.05%	15
AGRICULTURE	47,845	1.56%	474
ANIMAL HEALTH BD	4,481	0.15%	44
ARTS BOARD	3,541	0.12%	35
ATTORNEY GENERAL	21,440	0.70%	212
AUDITOR	5,410	0.18%	54
COMMERCE	29,480	0.96%	292
COMMUNICATION IMPAIRED BD	769	0.03%	8
COMMUNITY COLLEGE BD	141,960	4.64%	1,405
CORRECTIONS	135,215	4.42%	1,339
DISABILITY COUNCIL	1,742	0.06%	17
EDUCATION-CENTRAL OFFICE	96,648	3.16%	957
EDUCATION-FARIBAULT SCHOOLS	7,188	0.23%	71
EDUCATION-VO-TECH	24,019	0.78%	238
EMPLOYEE RELATIONS	72,887	2.38%	722
GAMING-ADMIN UNIT	236	0.01%	2
GAMBLING CONTROL	1,201	0.04%	12
GREATER MN CORP.	3,261	0.11%	32
HEALTH	86,107	2.81%	852
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.13%	39
NURSING	4,411	0.14%	44
PHARMACY	1,793	0.06%	18
DENTISTRY	2,350	0.08%	23
CHIROPRACTORS	1,654	0.05%	16
PSYCHOLOGY	1,172	0.04%	12
OPTOMETRY	515	0.02%	5
NURSING HOME ADM	783	0.03%	8
SOCIAL WRK & MNTL HLTH	1,986	0.06%	20
SOCIAL WRK LIC BD	855	0.03%	8

SCHEDULE 27.4
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
SOCIAL WRK LIC BD	855	0.03%	8
MARR & FAMILY THERAPY BD	509	0.02%	5
UNLIC MNTL HLTH PROV BD	716	0.02%	7
PODIATRY	298	0.01%	3
VETERINARY MEDICINE	663	0.02%	7
HEARING EXAMINER	6,094	0.20%	60
HIGHER ED COORD BD	14,307	0.47%	142
HIGHER ED FAC AUTH	39	0.00%	0
HOUSING FINANCE	12,914	0.42%	128
HUMAN RIGHTS	2,266	0.07%	22
HUMAN SERVICES-CENTRAL OFFICE	134,311	4.39%	1,330
HUMAN SERVICES-INSTITUTIONS	99,444	3.25%	984
INDIAN AFFAIRS	1,321	0.04%	13
INVESTMENT BOARD	2,196	0.07%	22
IRON RANGE RESOURCES	17,336	0.57%	172
JOBS & TRAINING	266,271	8.70%	2,636
LABOR & INDUSTRY	46,558	1.52%	461
LEGISLATIVE AUDIT	2,340	0.08%	23
MEDIATION SVCS	1,790	0.06%	18
MILITARY AFFAIRS	22,964	0.75%	227
NATURAL RESOURCES	315,358	10.30%	3,122
NON-HEALTH LIC BDS			
BOXING	410	0.01%	4
BARBERS	1,081	0.04%	11
ELECTRICITY	4,567	0.15%	45
ARCHITECTS & ENG	2,529	0.08%	25
ABSTRACTORS	140	0.00%	1
ACCOUNTANCY	2,207	0.07%	22
PEACE OFFICERS	2,202	0.07%	22
PARI-MUTUAL RACING	3,491	0.11%	35
PLANNING	10,218	0.33%	101
POLLUTION CONTROL	44,643	1.46%	442
PUB EMP RET ASSN	5,375	0.18%	53
PUBLIC SAFETY	497,964	16.27%	4,930
PUBLIC SERVICE	10,362	0.34%	103
PUBLIC UTIL COMM	2,872	0.09%	28
REVENUE	56,510	1.85%	559
SECRETARY OF STATE	13,946	0.46%	138
STATE LOTTERY	3,524	0.12%	35
STATE RETIREMENT	4,429	0.14%	44
STATE UNIV SYSTEM	168,223	5.49%	1,665
TEACHERS RETIREMENT	2,544	0.08%	25
TRADE & ECON DEV	40,607	1.33%	402
TRANSPORTATION	237,856	7.77%	2,355
TRANSPORTATION REG BD	516	0.02%	5
TREASURER	3,564	0.12%	35
VETERANS AFFAIRS	7,550	0.25%	75
VETERANS HOME BD	23,625	0.77%	234
WASTE MGMT BD	2,037	0.07%	20
WRKRS COMP CT OF APPEALS	682	0.02%	7
ZOO	24,458	0.80%	242
OTHER	95,727	3.13%	949
TOTAL	3,061,564	100.00%	30,309

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 27.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	5,525	0.05%	38
BUILDING FUND	402	0.00%	3
PLANT MGMT	49,515	0.47%	337
STATE REGISTER & DOCUMENTS	5,463	0.05%	37
MICROGRAPHICS	4,306	0.04%	29
ELECTRONICS EQUIPMENT RENTAL	1,798	0.02%	12
STARS	1,168	0.01%	8
TELECOMMUNICATIONS	2,844	0.03%	19
MOTOR POOL	4,061	0.04%	28
STATE PRINTER	24,320	0.23%	165
CENTRAL STORES	4,568	0.04%	31
MTLS SERVICES DISTRIBUTION	3,563	0.03%	24
COMMUTER VANS	779	0.01%	5
COMPUTER SERVICES	65,475	0.62%	445
ADDRESSING & INSERT	4,505	0.04%	31
MATERIALS TRANSFER	3,453	0.03%	23
CAPITOL PARKING	2,853	0.03%	19
MGMT ANALYSIS-SP FD	2,614	0.02%	18
IISAC	0	0.00%	0
911 EMERGENCY	724	0.01%	5
RISK MGMT	470	0.00%	3
VOLUNTEER SERVICES	199	0.00%	1
OTHER	567	0.01%	4
AGRICULTURE	118,890	1.12%	808
ANIMAL HEALTH BD	15,769	0.15%	107
ARTS BOARD	3,748	0.04%	25
ATTORNEY GENERAL	91,628	0.86%	623
AUDITOR	28,879	0.27%	196
COMMERCE	56,587	0.53%	385
COMMUNICATION IMPAIRED BD	233	0.00%	2
COMMUNITY COLLEGE BD	520,064	4.89%	3,535
CORRECTIONS	573,277	5.39%	3,896
DISABILITY COUNCIL	2,206	0.02%	15
EDUCATION-CENTRAL OFFICE	142,146	1.34%	966
EDUCATION-FARIBAULT SCHOOLS	7,892	0.07%	54
EDUCATION-VO-TECH	28,939	0.27%	197
EMPLOYEE RELATIONS	45,110	0.42%	307
GAMING-ADMIN UNIT	311	0.00%	2
GAMBLING CONTROL	2,318	0.02%	16
GREATER MN CORP.	0	0.00%	0
HEALTH	211,912	1.99%	1,440
HEALTH LIC BDS			
MEDICAL EXAMINERS	6,072	0.06%	41
NURSING	5,533	0.05%	38
PHARMACY	1,458	0.01%	10
DENTISTRY	1,157	0.01%	8
CHIROPRACTORS	1,024	0.01%	7
PSYCHOLOGY	957	0.01%	7
OPTOMETRY	308	0.00%	2
NURSING HOME ADM	463	0.00%	3
SOCIAL WRK & MNTL HLTH	1,309	0.01%	9

SCHEDULE 27.5
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
SOCIAL WRK LIC BD	387	0.00%	3
MARR & FAMILY THERAPY BD	203	0.00%	1
UNLIC MNTL HLTH PROV BD	216	0.00%	1
PODIATRY	320	0.00%	2
VETERINARY MEDICINE	437	0.00%	3
HEARING EXAMINER	18,694	0.18%	127
HIGHER ED COORD BD	47,216	0.44%	321
HIGHER ED FAC AUTH	678	0.01%	5
HOUSING FINANCE	36,799	0.35%	250
HUMAN RIGHTS	18,138	0.17%	123
HUMAN SERVICES-CENTRAL OFFICE	254,264	2.39%	1,728
HUMAN SERVICES-INSTITUTIONS	2,007,691	18.88%	13,646
INDIAN AFFAIRS	1,488	0.01%	10
INVESTMENT BOARD	6,233	0.06%	42
IRON RANGE RESOURCES	30,746	0.29%	209
JOBS & TRAINING	544,349	5.12%	3,700
LABOR & INDUSTRY	102,686	0.97%	698
LEGISLATIVE AUDIT	16,881	0.16%	115
MEDIATION SVCS	4,578	0.04%	31
MILITARY AFFAIRS	112,967	1.06%	768
NATURAL RESOURCES	1,288,372	12.12%	8,757
NON-HEALTH LIC BDS			
BOXING	498	0.00%	3
BARBERS	437	0.00%	3
ELECTRICITY	5,074	0.05%	34
ARCHITECTS & ENG	1,528	0.01%	10
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,088	0.01%	7
PEACE OFFICERS	2,329	0.02%	16
PARI-MUTUAL RACING	2,324	0.02%	16
PLANNING	27,529	0.26%	187
POLLUTION CONTROL	171,029	1.61%	1,162
PUB EMP RET ASSN	17,100	0.16%	116
PUBLIC SAFETY	525,845	4.94%	3,574
PUBLIC SERVICE	34,869	0.33%	237
PUBLIC UTIL COMM	9,742	0.09%	66
REVENUE	310,413	2.92%	2,110
SECRETARY OF STATE	19,480	0.18%	132
STATE LOTTERY	9,998	0.09%	68
STATE RETIREMENT	10,319	0.10%	70
STATE UNIV SYSTEM	983,765	9.25%	6,686
TEACHERS RETIREMENT	13,057	0.12%	89
TRADE & ECON DEV	84,155	0.79%	572
TRANSPORTATION	1,493,124	14.04%	10,148
TRANSPORTATION REG BD	2,464	0.02%	17
TREASURER	2,751	0.03%	16
VETERANS AFFAIRS	8,810	0.08%	57
VETERANS HOME BD	143,104	1.35%	970
WASTE MGMT BD	6,283	0.06%	40
WRKRS COMP CT OF APPEALS	4,290	0.04%	26
ZOO	52,158	0.49%	351
OTHER	139,937	1.32%	970
TOTAL	10,634,205	100.00%	72,277

SCHEDULE 27.6
BUDGET 1992

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	2,299,949	0.11%	1
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
STARS	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
MTLS SERVICES DISTRIBUTION	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
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	2,351,278	0.11%	1
AGRICULTURE	1,043,715	0.05%	1
ANIMAL HEALTH BD	168,659	0.01%	0
ARTS BOARD	598,265	0.03%	0
ATTORNEY GENERAL	546,443	0.03%	0
AUDITOR	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	5,107,631	0.24%	3
CORRECTIONS	1,997,357	0.09%	1
DISABILITY COUNCIL	1,000	0.00%	0
EDUCATION-CENTRAL OFFICE	188,215,931	8.66%	107
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	19,036,178	0.88%	11
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	57,070,686	2.63%	33
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0

SCHEDULE 27.6
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
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
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	2,065,148	0.10%	1
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	63,143,889	2.91%	36
HUMAN RIGHTS	351,113	0.02%	0
HUMAN SERVICES-CENTRAL OFFICE	1,165,027,918	53.61%	665
HUMAN SERVICES-INSTITUTIONS	108,547	0.00%	0
INDIAN AFFAIRS	57,094	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	209,861,317	9.66%	120
LABOR & INDUSTRY	2,683,119	0.12%	2
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	10,278,684	0.47%	6
NATURAL RESOURCES	17,852,407	0.82%	10
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	27,106	0.00%	0
PARI-MUTUAL RACING	0	0.00%	0
PLANNING	4,545,091	0.21%	3
POLLUTION CONTROL	13,125,701	0.60%	7
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	13,423,645	0.62%	8
PUBLIC SERVICE	375,892	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	4,833,593	0.22%	3
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	28,006,207	1.29%	16
TRANSPORTATION	344,723,002	15.86%	197
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
VETERANS HOME BD	2,877,730	0.13%	3
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	87,377	0.00%	0
OTHER	11,122,749	0.51%	6
TOTAL	2,173,014,421	100.00%	1,241

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1990
SOURCE: COMPUTER REPORT FINU8603

SCHEDULE 27.7
BUDGET 1992

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	65	27	38	0
BUILDING FUND	71	67	3	1
PLANT MGMT	451	114	337	0
STATE REGISTER & DOCUMENTS	87	50	37	0
MICROGRAPHICS	46	17	29	0
ELECTRONICS EQUIPMENT RENTAL	30	18	12	0
STARS	11	3	8	0
TELECOMMUNICATIONS	181	162	19	0
MOTOR POOL	253	225	28	0
STATE PRINTER	314	149	165	0
CENTRAL STORES	251	220	31	0
MTLS SERVICES DISTRIBUTION	48	24	24	0
COMMUTER VANS	13	8	5	0
COMPUTER SERVICES	604	159	445	0
ADDRESSING & INSERT	40	9	31	0
MATERIALS TRANSFER	23	0	23	0
CAPITOL PARKING	44	25	19	0
MGMT ANALYSIS-SP FD	24	6	18	0
IISAC	3	3	0	0
911 EMERGENCY	48	43	5	0
RISK MGMT	12	9	3	0
VOLUNTEER SERVICES	4	3	1	0
OTHER	20	15	4	1
AGRICULTURE	1,283	474	808	1
ANIMAL HEALTH BD	151	44	107	0
ARTS BOARD	60	35	25	0
ATTORNEY GENERAL	835	212	623	0
AUDITOR	250	54	196	0
COMMERCE	677	292	385	0
COMMUNICATION IMPAIRED BD	10	8	2	0
COMMUNITY COLLEGE BD	4,943	1,405	3,535	3
CORRECTIONS	5,236	1,339	3,896	1
DISABILITY COUNCIL	32	17	15	0
EDUCATION-CENTRAL OFFICE	2,030	957	966	107
EDUCATION-FARIBAULT SCHOOLS	125	71	54	0
EDUCATION-VO-TECH	446	238	197	11
EMPLOYEE RELATIONS	1,029	722	307	0
GAMING-ADMIN UNIT	4	2	2	0
GAMBLING CONTROL	28	12	16	0
GREATER MN CORP.	32	32	0	0
HEALTH	2,325	852	1,440	33
HEALTH LIC BDS				
MEDICAL EXAMINERS	80	39	41	0
NURSING	82	44	38	0
PHARMACY	28	18	10	0
DENTISTRY	31	23	8	0
CHIROPRACTORS	23	16	7	0
PSYCHOLOGY	19	12	7	0
OPTOMETRY	7	5	2	0
NURSING HOME ADM	11	8	3	0
SOCIAL WRK & MNTL HLTH	29	20	9	0

SCHEDULE 27.7
BUDGET 1992

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
SOCIAL WRK LIC BD	11	8	3	0
MARR & FAMILY THERAPY BD	6	5	1	0
UNLIC MNTL HLTH PROV BD	8	7	1	0
PODIATRY	5	3	2	0
VETERINARY MEDICINE	10	7	3	0
HEARING EXAMINER	187	60	127	0
HIGHER ED COORD BD	464	142	321	1
HIGHER ED FAC AUTH	5	0	5	0
HOUSING FINANCE	414	128	250	36
HUMAN RIGHTS	145	22	123	0
HUMAN SERVICES-CENTRAL OFFICE	3,723	1,330	1,728	665
HUMAN SERVICES-INSTITUTIONS	14,630	984	13,646	0
INDIAN AFFAIRS	23	13	10	0
INVESTMENT BOARD	64	22	42	0
IRON RANGE RESOURCES	381	172	209	0
JOBS & TRAINING	6,456	2,636	3,700	120
LABOR & INDUSTRY	1,161	461	698	2
LEGISLATIVE AUDIT	138	23	115	0
MEDIATION SVCS	49	18	31	0
MILITARY AFFAIRS	1,001	227	768	6
NATURAL RESOURCES	11,889	3,122	8,757	10
NON-HEALTH LIC BDS				
BOXING	7	4	3	0
BARBERS	14	11	3	0
ELECTRICITY	79	45	34	0
ARCHITECTS & ENG	35	25	10	0
ABSTRACTORS	1	1	0	0
ACCOUNTANCY	29	22	7	0
PEACE OFFICERS	38	22	16	0
PARI-MUTUAL RACING	51	35	16	0
PLANNING	291	101	187	3
POLLUTION CONTROL	1,611	442	1,162	7
PUB EMP RET ASSN	169	53	116	0
PUBLIC SAFETY	8,512	4,930	3,574	8
PUBLIC SERVICE	340	103	237	0
PUBLIC UTIL COMM	94	28	66	0
REVENUE	2,669	559	2,110	0
SECRETARY OF STATE	270	138	132	0
STATE LOTTERY	103	35	68	0
STATE RETIREMENT	114	44	70	0
STATE UNIV SYSTEM	8,354	1,665	6,686	3
TEACHERS RETIREMENT	114	25	89	0
TRADE & ECON DEV	990	402	572	16
TRANSPORTATION	12,700	2,355	10,148	197
TRANSPORTATION REG BD	22	5	17	0
TREASURER	51	35	16	0
VETERANS AFFAIRS	132	75	57	0
VETERANS HOME BD	1,207	234	970	3
WASTE MGMT BD	60	20	40	0
WRKRS COMP CT OF APPEALS	33	7	26	0
ZOO	593	242	351	0
OTHER	1,925	949	970	6
TOTAL	103,827	30,309	72,277	1,241

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 1992

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	14
INTERTECHNOLOGY GROUP	282
INFORMATION POLICY OFFICE	499
OPERATIONS MANAGEMENT	357
MATERIALS MGMT	84
FINANCE	
BUDGET	1,069
ACCOUNTING	3,815
OTHER	1,029
EMPLOYEE RELATIONS	32,851
MEDIATION SERVICES	37
LEGISLATIVE AUDIT	59,686
TREASURER	3,764
ATTORNEY GENERAL	7,841
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(25,095)
TOTAL ALLOCATED ADDITIONS	86,233
TOTAL TO BE ALLOCATED	86,233

SCHEDULE 28.3
BUDGET 1992

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PERSONNEL ADMN	TRAINING SVCS	WKRS COMP BENEFITS	EMP INS TRUST	GENERAL GVRNMNT
ALLOCATED ADDITIONS	86,233	6,148	388	1,783	77,801	113
COST BY FUNCTION	86,233	6,148	388	1,783	77,801	113
ALLOCABLE COSTS	86,233	6,148	388	1,783	77,801	113
DISALLOWED	(80,085)		(388)	(1,783)	(77,801)	(113)
NET ALLOCATION	6,148	6,148	0	0	0	0

SCHEDULE 28.4
BUDGET 1992

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	25.75	0.07%	4
BUILDING FUND	0.00	0.00%	0
PLANT MGMT	158.37	0.44%	27
STATE REGISTER & DOCUMENTS	20.13	0.06%	3
MICROGRAPHICS	15.61	0.04%	3
ELECTRONICS EQUIPMENT RENTAL	1.50	0.00%	0
STARS	4.88	0.01%	1
TELECOMMUNICATIONS	11.16	0.03%	2
MOTOR POOL	15.97	0.04%	3
STATE PRINTER	59.46	0.16%	10
CENTRAL STORES	14.01	0.04%	2
MTLS SERVICES DISTRIBUTION	9.65	0.03%	2
COMMUTER VANS	0.72	0.00%	0
COMPUTER SERVICES	235.35	0.65%	40
ADDRESSING & INSERT	6.78	0.02%	1
MATERIALS TRANSFER	12.00	0.03%	2
CAPITOL PARKING	1.60	0.00%	0
MGMT ANALYSIS-SP FD	10.47	0.03%	2
IISAC	0.00	0.00%	0
911 EMERGENCY	2.66	0.01%	0
RISK MGMT	0.90	0.00%	0
VOLUNTEER SERVICES	1.00	0.00%	0
OTHER	2.09	0.01%	0
AGRICULTURE	423.37	1.17%	72
ANIMAL HEALTH BD	36.16	0.10%	6
ARTS BOARD	15.33	0.04%	3
ATTORNEY GENERAL	372.03	1.03%	63
AUDITOR	105.79	0.29%	18
COMMERCE	226.00	0.63%	38
COMMUNICATION IMPAIRED BD	1.00	0.00%	0
COMMUNITY COLLEGE BD	2,416.13	6.69%	411
CORRECTIONS	2,027.31	5.61%	345
DISABILITY COUNCIL	9.90	0.03%	2
EDUCATION-CENTRAL OFFICE	405.65	1.12%	69
EDUCATION-FARIBAULT SCHOOLS	189.54	0.52%	32
EDUCATION-VO-TECH	112.72	0.31%	19
GAMING-ADMIN UNIT	2.17	0.01%	0
GAMBLING CONTROL	11.58	0.03%	2
GREATER MN CORP.	0.00	0.00%	0
HEALTH	849.99	2.35%	145
HEALTH LIC BDS			
MEDICAL EXAMINERS	20.91	0.06%	4
NURSING	21.33	0.06%	4
PHARMACY	6.91	0.02%	1
DENTISTRY	5.04	0.01%	1
CHIROPRACTORS	4.00	0.01%	1
PSYCHOLOGY	3.43	0.01%	1
OPTOMETRY	1.82	0.01%	0
NURSING HOME ADM	2.00	0.01%	0

SCHEDULE 28.4
BUDGET 1992

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
SOCIAL WRK & MNTL HLTH	7.08	0.02%	1
SOCIAL WRK LIC BD	1.04	0.00%	0
MARR & FAMILY THERAPY BD	0.83	0.00%	0
UNLIC MNTL HLTH PROV BD	1.00	0.00%	0
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.25	0.00%	0
HEARING EXAMINER	73.33	0.20%	12
HIGHER ED COORD BD	70.35	0.19%	12
HIGHER ED FAC AUTH	3.00	0.01%	1
HOUSING FINANCE	130.83	0.36%	22
HUMAN RIGHTS	67.45	0.19%	11
HUMAN SERVICES-CENTRAL OFFICE	1,023.76	2.83%	174
HUMAN SERVICES-INSTITUTIONS	5,607.49	15.52%	954
INDIAN AFFAIRS	6.00	0.02%	1
INVESTMENT BOARD	24.83	0.07%	4
IRON RANGE RESOURCES	130.93	0.36%	22
JOBS & TRAINING	2,012.79	5.57%	342
LABOR & INDUSTRY	339.45	0.94%	58
LEGISLATIVE AUDIT	68.72	0.19%	12
MEDIATION SVCS	20.00	0.06%	3
MILITARY AFFAIRS	339.84	0.94%	58
NATURAL RESOURCES	2,520.46	6.97%	429
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	0
BARBERS	2.00	0.01%	0
ELECTRICITY	20.83	0.06%	4
ARCHITECTS & ENG	6.33	0.02%	1
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	1
PEACE OFFICERS	0.00	0.00%	0
PARI-MUTUAL RACING	11.08	0.03%	2
PLANNING	106.44	0.29%	18
POLLUTION CONTROL	606.33	1.68%	103
PUB EMP RET ASSN	65.33	0.18%	11
PUBLIC SAFETY	1,775.13	4.91%	302
PUBLIC SERVICE	129.07	0.36%	22
PUBLIC UTIL COMM	34.72	0.10%	6
REVENUE	1,156.41	3.20%	197
SECRETARY OF STATE	62.06	0.17%	11
STATE LOTTERY	64.62	0.18%	11
STATE RETIREMENT	36.43	0.10%	6
STATE UNIV SYSTEM	4,713.93	13.04%	802
TEACHERS RETIREMENT	48.52	0.13%	8
TRADE & ECON DEV	253.05	0.70%	43
TRANSPORTATION	5,182.08	14.34%	882
TRANSPORTATION REG BD	9.00	0.02%	0
TREASURER	12.00	0.03%	0
VETERANS AFFAIRS	36.33	0.10%	4
VETERANS HOME BD	456.38	1.26%	76
WASTE MGMT BD	30.29	0.08%	3
WRKRS COMP CT OF APPEALS	19.15	0.05%	1
ZOO	151.23	0.42%	24
OTHER	812.06	2.25%	155
TOTAL	36,136.90	100.00%	6,148

ALLOCATION BASIS: LEGISLATIVE APPROVED COMPLEMENT F.Y. 1990

SCHEDULE 28.5
BUDGET 1992

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
BUILDING CODE & CONST COORD	4	4
BUILDING FUND	0	0
PLANT MGMT	27	27
STATE REGISTER & DOCUMENTS	3	3
MICROGRAPHICS	3	3
ELECTRONICS EQUIPMENT RENTAL	0	0
STARS	1	1
TELECOMMUNICATIONS	2	2
MOTOR POOL	3	3
STATE PRINTER	10	10
CENTRAL STORES	2	2
MTLS SERVICES DISTRIBUTION	2	2
COMMUTER VANS	0	0
COMPUTER SERVICES	40	40
ADDRESSING & INSERT	1	1
MATERIALS TRANSFER	2	2
CAPITOL PARKING	0	0
MGMT ANALYSIS-SP FD	2	2
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	0	0
VOLUNTEER SERVICES	0	0
OTHER	0	0
AGRICULTURE	72	72
ANIMAL HEALTH BD	6	6
ARTS BOARD	3	3
ATTORNEY GENERAL	63	63
AUDITOR	18	18
COMMERCE	38	38
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	411	411
CORRECTIONS	345	345
DISABILITY COUNCIL	2	2
EDUCATION-CENTRAL OFFICE	69	69
EDUCATION-FARIBAULT SCHOOLS	32	32
EDUCATION-VO-TECH	19	19
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	2	2
GREATER MN CORP.	0	0
HEALTH	145	145
HEALTH LIC BDS		
MEDICAL EXAMINERS	4	4
NURSING	4	4
PHARMACY	1	1
DENTISTRY	1	1
CHIROPRACTORS	1	1
PSYCHOLOGY	1	1
OPTOMETRY	0	0
NURSING HOME ADM	0	0

SCHEDULE 28.5
BUDGET 1992

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
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	0	0
HEARING EXAMINER	12	12
HIGHER ED COORD BD	12	12
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	22	22
HUMAN RIGHTS	11	11
HUMAN SERVICES-CENTRAL OFFICE	174	174
HUMAN SERVICES-INSTITUTIONS	954	954
INDIAN AFFAIRS	1	1
INVESTMENT BOARD	4	4
IRON RANGE RESOURCES	22	22
JOBS & TRAINING	342	342
LABOR & INDUSTRY	58	58
LEGISLATIVE AUDIT	12	12
MEDIATION SVCS	3	3
MILITARY AFFAIRS	58	58
NATURAL RESOURCES	429	429
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	4	4
ARCHITECTS & ENG	1	1
ABSTRACTORS	0	0
ACCOUNTANCY	1	1
PEACE OFFICERS	0	0
PARI-MUTUAL RACING	2	2
PLANNING	18	18
POLLUTION CONTROL	103	103
PUB EMP RET ASSN	11	11
PUBLIC SAFETY	302	302
PUBLIC SERVICE	22	22
PUBLIC UTIL COMM	6	6
REVENUE	197	197
SECRETARY OF STATE	11	11
STATE LOTTERY	11	11
STATE RETIREMENT	6	6
STATE UNIV SYSTEM	802	802
TEACHERS RETIREMENT	8	8
TRADE & ECON DEV	43	43
TRANSPORTATION	882	882
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	4	4
VETERANS HOME BD	76	76
WASTE MGMT BD	3	3
WRKRS COMP CT OF APPEALS	1	1
ZOO	24	24
OTHER	155	155
TOTAL	6,148	6,148

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 1992

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	0
INTERTECHNOLOGY GROUP	41
INFORMATION POLICY OFFICE	20
OPERATIONS MANAGEMENT	41
MATERIALS MGMT	16
FINANCE	
BUDGET	32
ACCOUNTING	94
OTHER	49
EMPLOYEE RELATIONS	3
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	41
TREASURER	92
ATTORNEY GENERAL	1,645
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(1,027)
TOTAL ALLOCATED ADDITIONS	1,047
TOTAL TO BE ALLOCATED	1,047

SCHEDULE 29.3
BUDGET 1992

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE AGENCIES	OTHER SERVICES
ALLOCATED ADDITIONS	1,047	25	1,022
COST BY FUNCTION	1,047	25	1,022
ALLOCABLE COSTS	1,047	25	1,022
DISALLOWED	(1,022)		(1,022)
NET ALLOCATION	25	25	0

SCHEDULE 29.4
BUDGET 1992

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	23	0.07%	0
BUILDING FUND	0	0.00%	0
PLANT MGMT	151	0.44%	0
STATE REGISTER & DOCUMENTS	19	0.06%	0
MICROGRAPHICS	14	0.04%	0
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
STARS	5	0.01%	0
TELECOMMUNICATIONS	6	0.02%	0
MOTOR POOL	17	0.05%	0
STATE PRINTER	66	0.19%	0
CENTRAL STORES	11	0.03%	0
MTLS SERVICES DISTRIBUTION	8	0.02%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	223	0.65%	0
ADDRESSING & INSERT	16	0.05%	0
MATERIALS TRANSFER	11	0.03%	0
CAPITOL PARKING	0	0.00%	0
MGMT ANALYSIS-SP FD	11	0.03%	0
IISAC	0	0.00%	0
911 EMERGENCY	3	0.01%	0
RISK MGMT	1	0.00%	0
VOLUNTEER SERVICES	1	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	430	1.25%	0
ANIMAL HEALTH BD	35	0.10%	0
ARTS BOARD	12	0.03%	0
ATTORNEY GENERAL	100	0.29%	0
AUDITOR	85	0.25%	0
COMMERCE	205	0.60%	0
COMMUNICATION IMPAIRED BD	1	0.00%	0
COMMUNITY COLLEGE BD	2,212	6.42%	2
CORRECTIONS	2,009	5.83%	1
DISABILITY COUNCIL	11	0.03%	0
EDUCATION-CENTRAL OFFICE	362	1.05%	0
EDUCATION-FARIBAULT SCHOOLS	197	0.57%	0
EDUCATION-VO-TECH	96	0.28%	0
GAMING-ADMIN UNIT	2	0.01%	0
GAMBLING CONTROL	8	0.02%	0
GREATER MN CORP.	0	0.00%	0
HEALTH	838	2.43%	1
HEALTH LIC BDS			
MEDICAL EXAMINERS	21	0.06%	0
NURSING	21	0.06%	0
PHARMACY	5	0.01%	0
DENTISTRY	6	0.02%	0
CHIROPRACTORS	4	0.01%	0
PSYCHOLOGY	3	0.01%	0
OPTOMETRY	2	0.01%	0
NURSING HOME ADM	1	0.00%	0

SCHEDULE 29.4
BUDGET 1992

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
SOCIAL WRK & MNTL HLTH	7	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	2	0.01%	0
HEARING EXAMINER	32	0.09%	0
HIGHER ED COORD BD	41	0.12%	0
HIGHER ED FAC AUTH	2	0.01%	0
HOUSING FINANCE	125	0.36%	0
HUMAN RIGHTS	63	0.18%	0
HUMAN SERVICES-CENTRAL OFFICE	1,039	3.02%	1
HUMAN SERVICES-INSTITUTIONS	5,898	17.12%	6
INDIAN AFFAIRS	5	0.01%	0
INVESTMENT BOARD	14	0.04%	0
IRON RANGE RESOURCES	89	0.26%	0
JOBS & TRAINING	1,869	5.43%	1
LABOR & INDUSTRY	324	0.94%	0
LEGISLATIVE AUDIT	0	0.00%	0
MILITARY AFFAIRS	350	1.02%	0
NATURAL RESOURCES	2,642	7.67%	2
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	2	0.01%	0
ELECTRICITY	16	0.05%	0
ARCHITECTS & ENG	6	0.02%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	0
PEACE OFFICERS	0	0.00%	0
PARI-MUTUAL RACING	8	0.02%	0
PLANNING	98	0.28%	0
POLLUTION CONTROL	612	1.78%	0
PUB EMP RET ASSN	61	0.18%	0
PUBLIC SAFETY	1,725	5.01%	1
PUBLIC SERVICE	114	0.33%	0
PUBLIC UTIL COMM	28	0.08%	0
REVENUE	1,146	3.33%	1
SECRETARY OF STATE	48	0.14%	0
STATE LOTTERY	165	0.48%	0
STATE RETIREMENT	32	0.09%	0
STATE UNIV SYSTEM	4,245	12.32%	4
TEACHERS RETIREMENT	44	0.13%	0
TRADE & ECON DEV	237	0.69%	0
TRANSPORTATION	5,126	14.88%	5
TRANSPORTATION REG BD	5	0.01%	0
TREASURER	8	0.02%	0
VETERANS AFFAIRS	29	0.08%	0
VETERANS HOME BD	525	1.52%	0
WASTE MGMT BD	46	0.13%	0
WRKRS COMP CT OF APPEALS	6	0.02%	0
ZOO	235	0.68%	0
OTHER	117	0.34%	0
TOTAL	34,443	100.00%	25

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y. 1990
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNITS

SCHEDULE 29.5
BUDGET 1992

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
BUILDING CODE & CONST COORD	0	0
BUILDING FUND	0	0
PLANT MGMT	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
ELECTRONICS EQUIPMENT RENTAL	0	0
STARS	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	0	0
STATE PRINTER	0	0
CENTRAL STORES	0	0
MTLS SERVICES DISTRIBUTION	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	0	0
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CAPITOL PARKING	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	0	0
VOLUNTEER SERVICES	0	0
OTHER	0	0
AGRICULTURE	0	0
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	0	0
AUDITOR	0	0
COMMERCE	0	0
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	2	2
CORRECTIONS	1	1
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	0	0
EDUCATION-FARIBAULT SCHOOLS	0	0
EDUCATION-VO-TECH	0	0
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	0	0
GREATER MN CORP.	0	0
HEALTH	1	1
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

SCHEDULE 29.5
BUDGET 1992

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
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
HEARING EXAMINER	0	0
HIGHER ED COORD BD	0	0
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	0	0
HUMAN RIGHTS	0	0
HUMAN SERVICES-CENTRAL OFFICE	1	1
HUMAN SERVICES-INSTITUTIONS	6	6
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	0	0
JOBS & TRAINING	1	1
LABOR & INDUSTRY	0	0
LEGISLATIVE AUDIT	0	0
MILITARY AFFAIRS	0	0
NATURAL RESOURCES	2	2
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
PARI-MUTUAL RACING	0	0
PLANNING	0	0
POLLUTION CONTROL	0	0
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	1	1
PUBLIC SERVICE	0	0
PUBLIC UTIL COMM	0	0
REVENUE	1	1
SECRETARY OF STATE	0	0
STATE LOTTERY	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	4	4
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	0	0
TRANSPORTATION	5	5
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	0	0
VETERANS HOME BD	0	0
WASTE MGMT BD	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	0	0
OTHER	0	0
TOTAL	25	25

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 1992

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	2
INTERTECHNOLOGY GROUP	77
INFORMATION POLICY OFFICE	26
OPERATIONS MANAGEMENT	52
MATERIALS MGMT	14
FINANCE	
BUDGET	50
ACCOUNTING	122
OTHER	138
EMPLOYEE RELATIONS	12
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	58,158
TREASURER	121
ATTORNEY GENERAL	749
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(1,303)
TOTAL ALLOCATED ADDITIONS	58,218
TOTAL TO BE ALLOCATED	58,218

SCHEDULE 30.3
BUDGET 1992

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
ALLOCATED ADDITIONS	58,218	40,698	13,297	4,223
COST BY FUNCTION	58,218	40,698	13,297	4,223
ALLOCABLE COSTS	58,218	40,698	13,297	4,223
DISALLOWED	(13,297)		(13,297)	
NET ALLOCATION	44,921	40,698	0	4,223

SCHEDULE 30.4
BUDGET 1992

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
STARS	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
MTLS SERVICES DISTRIBUTION	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
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	1,024.0	6.13%	2,493
ANIMAL HEALTH BD	118.5	0.71%	288
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	2.0	0.01%	5
AUDITOR	19.5	0.12%	47
COMMERCE	1,270.0	7.60%	3,092
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	5,907.0	35.34%	14,382
CORRECTIONS	4,865.9	29.11%	11,846
DISABILITY COUNCIL	172.0	1.03%	419
EDUCATION-CENTRAL OFFICE	2,334.8	13.97%	5,684
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	607.3	3.63%	1,478
GAMING-ADMIN UNIT	0.0	0.00%	0
GAMBLING CONTROL	396.0	2.37%	964
GREATER MN CORP.	0.0	0.00%	0
HEALTH	0.0	0.00%	0
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

SCHEDULE 30.4
BUDGET 1992

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
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
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	0.0	0.00%	0
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	0.0	0.00%	0
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	0.0	0.00%	0
LABOR & INDUSTRY	0.0	0.00%	0
MILITARY AFFAIRS	0.0	0.00%	0
NATURAL RESOURCES	0.0	0.00%	0
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	0.0	0.00%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	0.0	0.00%	0
PEACE OFFICERS	0.0	0.00%	0
PARI-MUTUAL 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	0.0	0.00%	0
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	0.0	0.00%	0
TRANSPORTATION	0.0	0.00%	0
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
VETERANS HOME BD	0.0	0.00%	0
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	16,717.0	100.00%	40,698

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1990
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 30.5
BUDGET 1992

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	0.00%	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
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
STARS	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
MTLS SERVICES DISTRIBUTION	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
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	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	48	0.17%	7
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,328	4.70%	198
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	0	0.00%	0
GAMING-ADMIN UNIT	400	1.42%	60
GAMBLING CONTROL	0	0.00%	0
GREATER MN CORP.	0	0.00%	0
HEALTH	0	0.00%	0
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

SCHEDULE 30.5
BUDGET 1992

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
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
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	0	0.00%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	0	0.00%	0
HUMAN RIGHTS	0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	1,343	4.75%	201
HUMAN SERVICES-INSTITUTIONS	0	0.00%	0
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	87	0.31%	13
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			
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
PARI-MUTUAL RACING	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	458	1.62%	68
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	80	0.28%	12
PUBLIC UTIL COMM	0	0.00%	0
REVENUE	281	0.99%	42
SECRETARY OF STATE	0	0.00%	0
STATE LOTTERY	0	0.00%	(1)
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
VETERANS HOME BD	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	24,229	85.75%	3,623
TOTAL	28,254.0	100.00%	4,223

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1990
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 30.6
BUDGET 1992

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
STARS	0	0	0
TELECOMMUNICATIONS	0	0	0
MOTOR POOL	0	0	0
STATE PRINTER	0	0	0
CENTRAL STORES	0	0	0
MTLS SERVICES DISTRIBUTION	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
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	2,493	2,493	0
ANIMAL HEALTH BD	288	288	0
ARTS BOARD	0	0	0
ATTORNEY GENERAL	5	5	0
AUDITOR	47	47	0
COMMERCE	3,092	3,092	0
COMMUNICATION IMPAIRED BD	0	0	0
COMMUNITY COLLEGE BD	14,382	14,382	0
CORRECTIONS	11,853	11,846	7
DISABILITY COUNCIL	419	419	0
EDUCATION-CENTRAL OFFICE	5,882	5,684	198
EDUCATION-FARIBAULT SCHOOLS	0	0	0
EDUCATION-VO-TECH	1,478	1,478	0
GAMING-ADMIN UNIT	60	0	60
GAMBLING CONTROL	964	964	0
GREATER MN CORP.	0	0	0
HEALTH	0	0	0
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

SCHEDULE 30.6
BUDGET 1992

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
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
HEARING EXAMINER	0	0	0
HIGHER ED COORD BD	0	0	0
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	0	0	0
HUMAN RIGHTS	0	0	0
HUMAN SERVICES-CENTRAL OFFICE	201	0	201
HUMAN SERVICES-INSTITUTIONS	0	0	0
INDIAN AFFAIRS	0	0	0
INVESTMENT BOARD	13	0	13
IRON RANGE RESOURCES	0	0	0
JOBS & TRAINING	0	0	0
LABOR & INDUSTRY	0	0	0
MILITARY AFFAIRS	0	0	0
NATURAL RESOURCES	0	0	0
NON-HEALTH LIC BDS			
BOXING	0	0	0
BARBERS	0	0	0
ELECTRICITY	0	0	0
ARCHITECTS & ENG	0	0	0
ABSTRACTORS	0	0	0
ACCOUNTANCY	0	0	0
PEACE OFFICERS	0	0	0
PARI-MUTUAL RACING	0	0	0
PLANNING	0	0	0
POLLUTION CONTROL	68	0	68
PUB EMP RET ASSN	0	0	0
PUBLIC SAFETY	0	0	0
PUBLIC SERVICE	12	0	12
PUBLIC UTIL COMM	0	0	0
REVENUE	42	0	42
SECRETARY OF STATE	0	0	0
STATE LOTTERY	(1)	0	(1)
STATE RETIREMENT	0	0	0
STATE UNIV SYSTEM	0	0	0
TEACHERS RETIREMENT	0	0	0
TRADE & ECON DEV	0	0	0
TRANSPORTATION	0	0	0
TRANSPORTATION REG BD	0	0	0
TREASURER	0	0	0
VETERANS AFFAIRS	0	0	0
VETERANS HOME BD	0	0	0
WASTE MGMT BD	0	0	0
WRKRS COMP CT OF APPEALS	0	0	0
ZOO	0	0	0
OTHER	3,623	0	3,623
TOTAL	44,921	40,698	4,223

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 1992

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1992

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	2
INTERTECHNOLOGY GROUP	54
INFORMATION POLICY OFFICE	0
OPERATIONS MANAGEMENT	11
MATERIALS MANAGEMENT	8
FINANCE	
BUDGET	59
ACCOUNTING	187
OTHER	51
EMPLOYEE RELATIONS	0
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	0
TREASURER	184
ATTORNEY GENERAL	6,767
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(11)
TOTAL ALLOCATED ADDITIONS	7,312
TOTAL TO BE ALLOCATED	7,312

SCHEDULE 31.3
BUDGET 1992

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	TREASURY	GEN GOV'T
ALLOCATED ADDITIONS	7,312	2,993	4,319
COST BY FUNCTION	7,312	2,993	4,319
ALLOCABLE COSTS	7,312	2,993	4,319
DISALLOWED	(4,319)		(4,319)
NET ALLOCATION	2,993	2,993	0

SCHEDULE 31.4
BUDGET 1992

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	2,758	0.05%	1
BUILDING FUND	6,790	0.12%	4
PLANT MGMT	11,506	0.21%	6
STATE REGISTER & DOCUMENTS	5,054	0.09%	3
MICROGRAPHICS	1,726	0.03%	1
ELECTRONICS EQUIPMENT RENTAL	1,798	0.03%	1
STARS	335	0.01%	0
TELECOMMUNICATIONS	16,406	0.29%	9
MOTOR POOL	22,726	0.41%	12
STATE PRINTER	15,016	0.27%	8
CENTRAL STORES	22,177	0.40%	12
MTLS SERVICES DISTRIBUTION	2,460	0.04%	1
COMMUTER VANS	806	0.01%	0
COMPUTER SERVICES	16,015	0.29%	9
ADDRESSING & INSERT	944	0.02%	1
MATERIALS TRANSFER	45	0.00%	0
CAPITOL PARKING	2,480	0.04%	1
MGMT ANALYSIS-SP FD	621	0.01%	0
IISAC	303	0.01%	0
911 EMERGENCY	4,368	0.08%	2
RISK MGMT	938	0.02%	1
VOLUNTEER SERVICES	286	0.01%	0
OTHER	1,538	0.03%	1
AGRICULTURE	62,726	1.12%	34
ANIMAL HEALTH BD	4,481	0.08%	2
ARTS BOARD	3,541	0.06%	2
ATTORNEY GENERAL	21,440	0.38%	11
AUDITOR	5,410	0.10%	3
COMMERCE	29,480	0.53%	16
COMMUNICATION IMPAIRED BD	769	0.01%	0
COMMUNITY COLLEGE BD	141,960	2.53%	76
CORRECTIONS	135,215	2.41%	72
DISABILITY COUNCIL	1,742	0.03%	1
EDUCATION-CENTRAL OFFICE	122,296	2.18%	65
EDUCATION-FARIBAULT SCHOOLS	7,188	0.13%	4
EDUCATION-VO-TECH	24,019	0.43%	13
GAMING-ADMIN UNIT	236	0.00%	0
GAMBLING CONTROL	1,201	0.02%	1
GREATER MN CORP.	3,261	0.06%	2
HEALTH	86,107	1.54%	46
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.07%	2
NURSING	4,411	0.08%	2
PHARMACY	1,793	0.03%	1
DENTISTRY	2,350	0.04%	1
CHIROPRACTORS	1,654	0.03%	1
PSYCHOLOGY	1,172	0.02%	1
OPTOMETRY	515	0.01%	0
NURSING HOME ADM	783	0.01%	0

SCHEDULE 31.4
BUDGET 1992

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
SOCIAL WRK & MNTL HLTH	1,986	0.04%	1
SOCIAL WRK LIC BD	855	0.02%	0
MARR & FAMILY THERAPY BD	509	0.01%	0
UNLIC MNTL HLTH PROV BD	716	0.01%	0
PODIATRY	298	0.01%	0
VETERINARY MEDICINE	663	0.01%	0
HEARING EXAMINER	6,094	0.11%	3
HIGHER ED COORD BD	76,447	1.36%	41
HIGHER ED FAC AUTH	39	0.00%	0
HOUSING FINANCE	12,914	0.23%	7
HUMAN RIGHTS	2,266	0.04%	1
HUMAN SERVICES-CENTRAL OFFICE	333,344	5.95%	178
HUMAN SERVICES-INSTITUTIONS	99,444	1.78%	53
INDIAN AFFAIRS	1,321	0.02%	1
INVESTMENT BOARD	2,196	0.04%	1
IRON RANGE RESOURCES	17,336	0.31%	9
JOBS & TRAINING	266,271	4.75%	142
LABOR & INDUSTRY	46,558	0.83%	25
MILITARY AFFAIRS	22,964	0.41%	12
NATURAL RESOURCES	363,452	6.49%	194
NON-HEALTH LIC BDS			
BOXING	410	0.01%	0
BARBERS	1,081	0.02%	1
ELECTRICITY	4,567	0.08%	2
ARCHITECTS & ENG	2,529	0.05%	1
ABSTRACTORS	140	0.00%	0
ACCOUNTANCY	2,207	0.04%	1
PEACE OFFICERS	2,202	0.04%	1
PARI-MUTUAL RACING	3,491	0.06%	2
PLANNING	10,218	0.18%	5
POLLUTION CONTROL	44,643	0.80%	24
PUB EMP RET ASSN	216,567	3.87%	116
PUBLIC SAFETY	505,537	9.03%	270
PUBLIC SERVICE	10,362	0.18%	6
PUBLIC UTIL COMM	2,872	0.05%	2
REVENUE	1,850,941	33.05%	989
SECRETARY OF STATE	13,946	0.25%	7
STATE LOTTERY	3,524	0.06%	2
STATE RETIREMENT	96,283	1.72%	51
STATE UNIV SYSTEM	168,223	3.00%	90
TEACHERS RETIREMENT	134,605	2.40%	72
TRADE & ECON DEV	40,607	0.72%	22
TRANSPORTATION	237,856	4.25%	127
TRANSPORTATION REG BD	516	0.01%	0
VETERANS AFFAIRS	7,550	0.13%	4
VETERANS HOME BD	23,625	0.42%	13
WASTE MGMT BD	2,037	0.04%	1
WRKRS COMP CT OF APPEALS	682	0.01%	0
ZOO	24,458	0.44%	13
OTHER	129,099	2.30%	74
TOTAL	5,601,262	100.00%	2,993

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT & WARRANT LOG

SCHEDULE 31.5
BUDGET 1992

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
BUILDING CODE & CONST COORD	1	1
BUILDING FUND	4	4
PLANT MGMT	6	6
STATE REGISTER & DOCUMENTS	3	3
MICROGRAPHICS	1	1
ELECTRONICS EQUIPMENT RENTAL	1	1
STARS	0	0
TELECOMMUNICATIONS	9	9
MOTOR POOL	12	12
STATE PRINTER	8	8
CENTRAL STORES	12	12
MTLS SERVICES DISTRIBUTION	1	1
COMMUTER VANS	0	0
COMPUTER SERVICES	9	9
ADDRESSING & INSERT	1	1
MATERIALS TRANSFER	0	0
CAPITOL PARKING	1	1
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	2	2
RISK MGMT	1	1
VOLUNTEER SERVICES	0	0
OTHER	1	1
AGRICULTURE	34	34
ANIMAL HEALTH BD	2	2
ARTS BOARD	2	2
ATTORNEY GENERAL	11	11
AUDITOR	3	3
COMMERCE	16	16
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	76	76
CORRECTIONS	72	72
DISABILITY COUNCIL	1	1
EDUCATION-CENTRAL OFFICE	65	65
EDUCATION-FARIBAULT SCHOOLS	4	4
EDUCATION-VO-TECH	13	13
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	1	1
GREATER MN CORP.	2	2
HEALTH	46	46
HEALTH LIC BDS		
MEDICAL EXAMINERS	2	2
NURSING	2	2
PHARMACY	1	1
DENTISTRY	1	1
CHIROPRACTORS	1	1
PSYCHOLOGY	1	1
OPTOMETRY	0	0
NURSING HOME ADM	0	0

SCHEDULE 31.5
BUDGET 1992

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
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	0	0
HEARING EXAMINER	3	3
HIGHER ED COORD BD	41	41
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	7	7
HUMAN RIGHTS	1	1
HUMAN SERVICES-CENTRAL OFFICE	178	178
HUMAN SERVICES-INSTITUTIONS	53	53
INDIAN AFFAIRS	1	1
INVESTMENT BOARD	1	1
IRON RANGE RESOURCES	9	9
JOBS & TRAINING	142	142
LABOR & INDUSTRY	25	25
MILITARY AFFAIRS	12	12
NATURAL RESOURCES	194	194
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	1	1
ELECTRICITY	2	2
ARCHITECTS & ENG	1	1
ABSTRACTORS	0	0
ACCOUNTANCY	1	1
PEACE OFFICERS	1	1
PARI-MUTUAL RACING	2	2
PLANNING	5	5
POLLUTION CONTROL	24	24
PUB EMP RET ASSN	116	116
PUBLIC SAFETY	270	270
PUBLIC SERVICE	6	6
PUBLIC UTIL COMM	2	2
REVENUE	989	989
SECRETARY OF STATE	7	7
STATE LOTTERY	2	2
STATE RETIREMENT	51	51
STATE UNIV SYSTEM	90	90
TEACHERS RETIREMENT	72	72
TRADE & ECON DEV	22	22
TRANSPORTATION	127	127
TRANSPORTATION REG BD	0	0
VETERANS AFFAIRS	4	4
VETERANS HOME BD	13	13
WASTE MGMT BD	1	1
WRKRS COMP CT OF APPEALS	0	0
ZOO	13	13
OTHER	74	74
TOTAL	2,993	2,993

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 1992

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATIONS F.Y. 1992

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	49
INTERTECHNOLOGY GROUP	984
INFORMATION POLICY OFFICE	6
OPERATIONS MANAGEMENT	386
MATERIALS MANAGEMENT	82
FINANCE	
BUDGET	687
ACCOUNTING	1,122
OTHER	835
EMPLOYEE RELATIONS	63
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	5
TREASURER	11
ATTORNEY GENERAL	6,654,913
STATE AUDITOR-SINGLE AUDIT	19
ISB CREDIT	(301)
TOTAL ALLOCATED ADDITIONS	6,658,861
TOTAL TO BE ALLOCATED	6,658,861

SCHEDULE 32.3
BUDGET 1992

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	6,658,861	4,640,991	382,186	1,635,684
COST BY FUNCTION	6,658,861	4,640,991	382,186	1,635,684
ALLOCABLE COSTS	6,658,861	4,640,991	382,186	1,635,684
DISALLOWED	(2,017,870)		(382,186)	(1,635,684)
NET ALLOCATION	4,640,991	4,640,991	0	0

SCHEDULE 32.4
BUDGET 1992

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	300,003.3	100.00%	4,640,991	0	4,640,991
TOTAL	300,003.3	100.00%	4,640,991	0	4,640,991

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO CENTRAL SERVICE AGENCIES F.Y. 1990

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 32.5
BUDGET 1992

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
OTHER	4,640,991	4,640,991
TOTAL	4,640,991	4,640,991

BILLED SERVICES

F.Y. 1990
ACTUAL

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

BILLED SERVICES

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Building Space Costs

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Comparative Statement of Cash Flow	A-4 & A-5
Footnotes	A-6 & A-7
Expenses and Changes in Retained Earnings by Cost Center	A-8
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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
Comparative Statement of Cash Flow	C-4
Footnotes	C-5
Schedule of Rates	C-6 & C-7

Central Motor Pool

Nature and Extent of Services	D-1
Balance Sheet	D-2
Income Statement	D-3
Comparative Statement of Cash Flow	D-4
Footnotes	D-5 & D-6
Schedule of Rates	D-7 & D-8

F.Y. 1990
ACTUAL

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

BILLED SERVICES

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Central Stores

Nature and Extent of Services	E-1
Balance Sheet	E-2
Income Statement	E-3
Comparative Statement of Cash Flow	E-4
Footnotes	E-5
Schedule of Rates	E-6

Computer Services

Nature and Extent of Services	F-1
Balance Sheet	F-2
Income Statement	F-3
Comparative Statement of Cash Flow	F-4 & F-5
Footnotes	F-6 to F-8
Schedule of Rates	F-9
Detail Allocation-Interest Expense	F-10 & F-11

Electronic Equipment Rental

Nature and Extent of Services	G-1
Balance Sheet	G-2
Income Statement	G-3
Comparative Statement of Cash Flow	G-4
Footnotes	G-5
Schedule of Rates	G-6

Materials Transfer

Nature and Extent of Services	H-1
Income Statement	H-2
Schedule of Rates	H-3 & H-4

Micrographics

Nature and Extent of Services	I-1
Balance Sheet	I-2
Income Statement	I-3
Comparative Statement of Cash Flow	I-4
Footnotes	I-5
Schedule of Rates	I-6 & I-7

F.Y. 1990
ACTUAL

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

BILLED SERVICES

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Risk Management

Nature and Extent of Services	J-1
Balance Sheet	J-2
Income Statement	J-3
Comparative Statement of Cash Flow	J-4
Footnotes	J-5
Schedule of Rates	J-6

State Printer

Nature and Extent of Services	K-1
Balance Sheet	K-2
Income Statement	K-3
Statement of Costs of Goods Manufactured	K-4
Comparative Statement of Cash Flow	K-5
Footnotes	K-6
Schedule of Rates	K-7

State Register and Public Documents

Nature and Extent of Services	L-1
Balance Sheet (Combined)	L-2
Income Statement (Combined)	L-3
Income Statement (Documents)	L-4
Income Statement (State Register)	L-5
Comparative Statement of Cash Flow	L-6
Footnotes	L-7
Schedule of Rates	L-8

Telecommunications

Nature and Extent of Services	M-1
Balance Sheet	M-2
Income Statement	M-3
Comparative Statement of Cash Flow	M-4
Footnotes	M-5 & M-6
Schedule of Rates	M-7

STATE OF MINNESOTA

DEPARTMENT OF ADMINISTRATION

BUILDING SPACE COSTS

PLANT MANAGEMENT

Services Provided

To provide office and storage space for state agencies to perform their functions. This activity now includes Central Maintenance and Materials Transfer activities. Central Maintenance is no longer shown separately. Materials Transfer is shown separately this time but will not be in future proposals.

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
STATEMENT OF FINANCIAL POSITION
JUNE 30

FINAL

	1990 (FY0)	1989 (FY9)
ASSETS		
CURRENT ASSETS		
Cash	992,727.01	1,187,717.07
Accounts Receivable - From Operations (Note 1)	885,533.93	1,318,887.83
- Other	37,793.23	90,016.52
Supplies Inventory (Note 1)	167,104.69	162,318.86
Prepaid Expenses	0.00	0.00
Loans Receivable - Other Funds (Note 4)	0.00	400,000.00
Total Current Assets	2,083,158.86	3,158,940.28
NON-CURRENT ASSETS		
Fixed Assets (Note 1)	1,678,283.87	1,629,367.28
Less: Accumulated Depreciation	(1,143,426.89)	(1,050,394.13)
Capital Leases (Note 2)	5,444.47	5,444.47
Less: Accumulated Amortization	(4,461.46)	(3,554.05)
Master Lease Bond Issuance Costs	8,297.65	11,443.06
Building Improvements (Note 1)	1,025,019.07	1,025,019.07
Less: Accumulated Amortization	(47,834.22)	(6,833.46)
Total Non-Current Assets	1,521,322.49	1,610,492.24
TOTAL ASSETS	3,604,481.35	4,769,432.52
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	281,170.28	568,097.09
Contracts Payable - Capital Leases (Note 2)	0.00	132.01
Revenue Bonds Payable - Master Lease (Note 2)	134,263.26	126,474.89
Loans Payable to Master Lease III Fund (Note 2)	5,033.86	0.00
Loans Payable	0.00	6,341.00
Salaries Payable	183,702.04	161,580.99
Accrued Interest	1,707.67	2,207.86
Deferred Revenue	73,788.28	57,670.83
Compensated Absences Payable	326,228.75	304,246.97
Total Current Liabilities	1,005,894.14	1,226,751.64
LONG-TERM LIABILITIES		
Revenue Bonds Payable - Master Lease (Note 2)	175,733.50	309,698.98
Loans Payable to Master Lease III Fund (Note 2)	23,602.04	0.00
Loans Payable	0.00	5,311.00
Compensated Absences Payable	125,311.03	115,621.55
Total Long-Term Liabilities	324,646.57	430,631.53
Total Liabilities	1,330,540.71	1,657,383.17
FUND EQUITY		
Contributions from the General Fund (Note 3)	413,933.00	1,205,933.00
Retained Earnings	1,617,615.53	1,661,938.08
Contributed Capital	250,429.78	250,429.78
Less: Accumulated Amortization	(8,037.67)	(6,251.51)
Total Fund Equity	2,273,940.64	3,112,049.35
TOTAL LIABILITIES AND FUND EQUITY	3,604,481.35	4,769,432.52

STATE OF MINNESOTA — FINAL
PLANT MANAGEMENT
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS
FOR YEAR ENDED JUNE 30

	1990 (FY0)	1989 (FY9)
OPERATING REVENUE (Note 1)		
Revenue from Space Leases	13,397,558.17	13,281,088.91
Revenue from Materials Transfer Services	414,386.80	397,948.00
Revenue from Central Maintenance and Alpha	186,448.83	198,124.00
Other Revenue	327,657.01	231,327.14
Total Operating Revenue	14,326,050.81	14,108,488.05
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	5,317,609.50	4,963,994.48
Rent - Space	0.00	0.00
Other Rent	8,038.18	14,632.85
Maintenance & Repairs	1,184,941.79	1,386,363.73
Insurance	180,814.48	18,861.83
Printing	5,928.42	4,976.34
Professional & Technical Services	546,529.52	511,363.50
Data Processing	10,498.64	9,342.82
Other Purchased Services	354,512.08	328,022.42
Communications	30,353.24	31,112.75
Travel	12,576.88	14,052.90
District Heat	1,102,861.80	1,063,685.84
Other Utilities	2,305,747.16	2,166,530.71
Fees	9,552.13	10,381.27
Materials & Supplies	559,087.14	697,464.88
Fuel for Heating	23,140.71	83,697.15
Indirect Costs	344,964.00	405,084.00
Interest on Bonds	309,569.00	309,569.00
Other Interest	24,793.47	11,573.47
Depreciation of Equipment (Note 1)	117,434.12	128,453.01
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	3,466.24	628.51
Amortization of Building Improvements (Note 1)	41,000.76	6,833.46
Other Expenses	2,871.24	3,500.00
Total Operating Expenses	14,402,103.91	14,075,938.33
OPERATING INCOME (LOSS)	(76,053.10)	32,549.72
NON-OPERATING REVENUE (EXPENSES)		
Interest Revenue	29,943.33	13,512.14
Gain (Loss) on Fixed Assets	269.06	0.00
Total Non-Operating Revenue (Expenses)	30,212.39	13,512.14
NET INCOME (LOSS)	(45,840.71)	46,061.86
Adjustment for Amortization of Contributed Capital	1,786.16	1,786.16
Increase (Decrease) in Retained Earnings	(44,054.55)	47,848.02
Retained Earnings - Beginning of Period	1,661,670.08	1,686,731.33
Adjustments to Retained Earnings	0.00	(72,641.27)
Retained Earnings - End of Period	1,617,615.53	1,661,670.08

STATE OF MINNESOTA
PLANT MANAGEMENT
STATEMENT OF CASH FLOWS
FOR YEAR ENDED JUNE 30

FINAL

	1990 (FY0)	1989 (FY9)
ASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income	(76,053.10)	32,549.72
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Depreciation of Equipment	117,434.12	128,453.01
Amortization of Capital Leases	907.41	907.41
Amortization of Bond Issuance Costs	3,466.24	628.51
Amortization of Building Improvements	41,000.76	6,833.46
Write-off of Fixed Assets Under $500	12,587.08	35,658.57
Change in Assets/Liabilities:		
Accounts Receivable	485,577.19	(854,536.36)
Supplies Inventory	(4,785.83)	3,892.14
Prepaid Expenses	0.00	0.00
Accounts Payable	(286,926.81)	(145,453.29)
Salaries Payable	22,121.05	9,007.04
Accrued Compensated Absences	31,671.26	(12,788.61)
Deferred Revenue	16,117.45	13,031.98
Non-Operating Items:		
Interest and Financing Costs	334,362.47	321,142.47
Total Reconciling Items to be Added (Deducted)	773,532.39	(493,223.67)
Net Cash Flows From Operating Activities	697,479.29	(460,673.95)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITES:		
Principal Payments on Loans Receivable	400,000.00	0.00
Capital Contribution	(792,000.00)	0.00
Net Cash Flows from Non-Capital Financing Activities	(392,000.00)	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investments in Fixed Assets	(86,147.47)	(143,693.21)
Proceeds from Sale of Fixed Assets	511.50	0.00
Investment in Building Improvements	0.00	(1,025,019.07)
Capital Debt Interest Disbursements-Building Constructio	(309,569.00)	(309,569.00)
Capital Debt Interest Disbursements-Revenue Bonds (Maste	(25,293.66)	(9,820.25)
Capital Debt Bond Issuance Costs (Master Lease)	0.00	(10,045.69)
Proceeds from Loans - Master Lease III	28,635.90	0.00
Proceeds from Capital Debt Revenue Bond Sales - Master L	0.00	366,588.69
Repayment of Capital Debt Revenue Bond Principal (Master	(126,765.94)	(23,708.38)
Repayment of Advances Restricted to Equipment Purchases	(11,652.00)	(10,291.00)
Capital Lease Payments	(132.01)	(1,517.65)
Net Cash Flows from Capital Financing Activities	(530,412.68)	(1,167,075.56)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment Interest Receipts	29,943.33	13,512.14
NET INCREASE (DECREASE) IN CASH	(194,990.06)	(1,614,237.37)
Cash and Investments, Beginning of Period, As Reporte	1,187,717.07	2,801,954.44
Change in Reporting Principal	0.00	0.00
Cash and Cash Equivalents, Beginning of Period	1,187,717.07	2,801,954.44
Cash and Cash Equivalents, End of Period	992,727.01	1,187,717.07

SCHEDULE OF NON-CASH FINANCING, CAPITAL AND INVESTING ACTIVITIES

Vehicles worth $28,635.90 were purchased in FY90 through the Master Lease III program. The remaining principal balance as of 6/30/90 is $28,635.90.

Included in this total is a vehicle worth $11,856.10 was purchased in FY90 under Master Lease III but the Master Lease funds were not drawn or paid out until August 1, 1990. The entire amount appears in Loans Payable/ Master Lease III as of 6/30/90.

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.

This financial statement consolidates the leasing activities, Materials Transfer Services, Central Maintenance, and the Alpha security system into one entity effective July 1, 1989. Historical comparison information is also consolidate

The leasing activity is supported by state agencies' rent payments for office/warehouse space. Revenue is recognized monthly in accordance with leases signed with state agencies. Materials Transfer Service and Central Maintenance billings are reported with the date the service was performed as the billing date. 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 $344,964 for fiscal year 1990.

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, 1990.

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 1990.

The Plant Management Internal Services Fund may fund major improvements to buildings. These improvements are amortized over the expected life of the improvements. In FY89 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:

In FY86 Plant Management acquired the following items financed under the State of Minnesota Master Lease Program: dump truck, vans, various computer equipment, cash registers, and various trash handling equipment. These items are financed for a five year period. In FY87 a garbage packer was purchased under Master Lease and financed for five year

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

In June 1990 groundskeeping vehicles were purchased through the Master Lease III Program and financed for five years. Also in June a truck was acquired through Master Lease III but the bank draw was not done until August 1, 1990; this financing was also for five 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:

	MASTER LEASE REVENUE BONDS	MASTER LEASE III LOANS PAYABLE
Fiscal year ending June 301991	151,365.74	6,937.16
1992	127,695.66	6,937.16
1993	58,776.38	6,937.16
1994	0.00	6,937.16
1995	0.00	6,937.16
Total Minimum Payments	337,837.78	34,685.80
Less Amount Representing Interest	27,871.02	6,049.90
Present Value of Net Minimum Paym	309,966.76	28,635.90

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 derives operating authority from Minnesota Statutes 168.48. A general fund contribution of $1,250,000 was appropriated by Minnesota Laws 1985, Chap. 13, Sect. 17. Of this amount $146,750 was transferred to the Department of Public Safety, Capitol Security Division, and was reported by them. That left a net general fund contribution of $1,103,250 as of March 31, 1986. The unallottment 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 was transferred to the Print Communications Division pursuant to Minnesota Laws 1989, Chap. 335, Art. 1, Sec 15. Minnesota Laws 1979, Chap. 333, Sect. 56, Subd. 1(a) restricts Central Maintenance general fund contribution to $37,000 and Materials Transfer Services general fund contribution to $46,000. Materials Transfer Service was established in FY82 as a revolving fund activity and all assets pertaining to the activity were considered a general fund contribution at the book value of $14,333. The total value of the general fund contribution to Plant Management as of July 1, 1989, is $413,933.

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 with repayment required by November 1989. The loan was paid off July 1, 1989, as a part of the legislated contributed capital transfer explained in Note 3.

5. QUARTERLY INFORMATION:

Net Income (Loss) for the first quarter was $108,864.04, ($137,187.42) for second quarter, ($309,320.93) for the third quarter, and $291,803.60 for the fourth quarter.

Retained Earnings at the end of the first quarter was $1,771,248.66, $1,634,507.78 at the end of the second quarter, $1,325,633.39 at the end of third quarter, and $1,617,615.53 at the end of the year.

STATE OF MINNESOTA
PLANT MANAGEMENT
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS BY COST CENTER
FOR YEAR ENDED JUNE 30, 1990

	FINAL		Materials Transfer					
	Fund Total	Leases	Movers	Mail	Stores/Dupl.	Setup/Take Down	Central Maintenance	Alpha
OPERATING REVENUE								
Revenue from Space Leases	13,397,558.17	13,397,558.17	0.00	0.00	0.00	0.00	0.00	0.00
Revenue from Materials Transfer Services	414,386.80	0.00	130,989.57	161,893.78	110,963.50	10,539.95	0.00	0.00
Revenue from Central Maintenance and Alpha	186,448.83	0.00	0.00	0.00	0.00	0.00	175,688.83	10,760.00
Other Revenue	327,657.01	327,657.01	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenue	14,326,050.81	13,725,215.18	130,989.57	161,893.78	110,963.50	10,539.95	175,688.83	10,760.00
OPERATING EXPENSES								
Salaries & Benefits	5,317,609.50	4,850,346.00	110,878.22	134,846.39	78,891.76	8,213.01	127,693.84	6,740.28
Rent - Space	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Rent	8,038.18	6,928.97	615.88	219.96	219.96	43.99	0.00	9.42
Maintenance & Repairs	1,184,941.79	1,171,158.29	3,699.93	3,504.08	3,880.59	61.85	88.78	2,548.27
Insurance	180,814.48	158,993.99	9,673.44	3,454.80	3,454.80	690.96	4,436.82	109.67
Printing	5,928.42	5,051.27	188.69	67.39	67.39	13.48	540.20	0.00
Professional & Technical Services	546,529.52	546,529.52	0.00	0.00	0.00	0.00	0.00	0.00
Data Processing	10,498.64	10,498.64	0.00	0.00	0.00	0.00	0.00	0.00
Other Purchased Services	354,512.08	340,970.61	12,874.65	276.93	276.93	55.39	0.00	57.57
Communications	30,353.24	29,202.20	86.03	30.72	30.72	6.14	0.00	997.43
Travel	12,576.88	11,675.08	0.00	0.00	0.00	0.00	901.80	0.00
District Heat	1,102,861.80	1,102,861.80	0.00	0.00	0.00	0.00	0.00	0.00
Other Utilities	2,305,747.16	2,305,747.16	0.00	0.00	0.00	0.00	0.00	0.00
Fees	9,552.13	8,831.63	319.48	114.10	114.10	22.82	150.00	0.00
Materials & Supplies	559,087.14	505,416.40	5,988.85	7,796.95	9,281.33	709.91	29,404.78	484.92
Fuel for Heating	23,140.71	23,140.71	0.00	0.00	0.00	0.00	0.00	
Indirect Costs	344,964.00	299,807.00	14,190.40	5,068.00	5,068.00	1,013.60	19,817.00	
Interest on Bonds	309,569.00	309,569.00	0.00	0.00	0.00	0.00	0.00	
Other Interest	24,793.47	24,121.38	0.00	672.09	0.00	0.00	0.00	0.00
Depreciation of Equipment	117,434.12	89,151.65	4,194.12	10,680.84	3,167.28	1,923.18	1,688.28	628.77
Depreciation of Buildings	1,904,906.00	1,904,906.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortization of Capital Leases	907.41	907.41	0.00	0.00	0.00	0.00	0.00	0.00
Amortization of Bond Issuance Costs	3,466.24	3,466.24	0.00	0.00	0.00	0.00	0.00	0.00
Amortization of Building Improvements	41,000.76	41,000.76	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	2,871.24	2,871.24	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	14,402,103.91	13,753,152.95	162,709.69	166,732.25	110,452.86	12,754.33	184,721.50	11,580.33
OPERATING INCOME (LOSS)	(76,053.10)	(27,937.77)	(31,720.12)	(4,838.47)	510.64	(2,214.38)	(9,032.67)	(820.33)
NON-OPERATING REVENUE (EXPENSES)								
Interest Revenue	29,943.33	29,362.45	0.00	580.88	0.00	0.00	0.00	0.00
Gain (Loss) on Fixed Assets	269.06	269.06	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenue (Expenses)	30,212.39	29,631.51	0.00	580.88	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	(45,840.71)	1,693.74	(31,720.12)	(4,257.59)	510.64	(2,214.38)	(9,032.67)	(820.33)
Adjustment for Amort. of Contributed Capital	1,786.16	1,786.16	0.00	0.00	0.00	0.00	0.00	0.00
Increase (Decrease) in Retained Earnings	(44,054.55)	3,479.90	(31,720.12)	(4,257.59)	510.64	(2,214.38)	(9,032.67)	(820.33)
Retained Earnings - Beginning of Period	1,661,670.08	1,631,140.08	92,368.00	(56,125.00)	(21,468.00)	1,359.00	(25,064.00)	39,728.00
Adjustments to Retained Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retained Earnings - End of Period	1,617,615.53	1,634,619.98	60,647.88	(60,382.59)	(20,957.36)	(855.38)	(34,096.67)	38,907.67

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : July 3, 1990

TO : **Jeff Zlonis**, Deputy Commissioner
Department of Administration

FROM : Charlie Bieleck, Coordinator
Budget Planning and Operations

PHONE : 6-4724

SUBJECT : Fiscal Year 1991 Rate Packages, Plant Management Leases, Repair and Other Jobs/Alpha, Materials Transfer

The following rates for the above activities are approved to become effective July 1, 1990:

Plant Management Leases

Building	Current Rate F.Y. 1990	Approved Rate F.Y. 1991	Change
Administration	$ 9.92	$ 9.92	$ 0.00
Capitol	10.46	10.46	0.00
Capitol Square	9.08	8.79	-0.29
Centennial	9.01	8.93	-0.08
Ford	10.44	10.44	0.00
Health	8.45	8.45	0.00
State Office	9.66	9.66	0.00
Transportation	8.29	8.29	0.00
Veteran's Service	11.04	11.04	0.00
610 No. Robert	7.88	7.78	-0.10
625 No. Robert	12.31	12.31	0.00
635 No. Robert	0.00	0.00	0.00
671 No. Robert	0.00	0.00	0.00
500-508 Rice St.	9.37	9.37	0.00
127 University	12.84	12.84	0.00
1246 University Ave.	7.48	7.13	-0.35
Historical Society	8.38	8.38	0.00
Duluth Govt. Center	11.25	10.67	-0.58
Judicial Bldg.		18.89	New Rate
Storage - All Bldgs.	2.95	2.95	0.00

Repair and Other Jobs/Alpha

Description	F.Y. 1990 Rate	Approved F.Y. 1991 Rate	Increase/ Decrease
Straight Time Rate	$ 30.50	$ 31.25	$ .75
Premium Time Rate	40.00	40.00	Same level

Alpha Activity

Cost per Point	$ 40.00	$ 30.00	($10.00)

Materials Transfer

Movers - Regular	25.10	25.75	.65
Movers - Premium	30.35	31.10	.75
Mail	20.25	20.75	.50
Central Stores/ Duplicating	24.00	24.60	.60
Set up/Take down Rotunda	15.25	15.60	.35
Chair Rental	.50	.50	Same Level
Table Rental	4.50	4.50	Same Level
Podium with Public Address System Rental	30.00	30.00	Same Level
Expanded Public Address System with Operator and set-up / 4 hours	200.00	200.00	Same Level
Riser (4' x 8 ') Rental	20.00	20.00	Same Level
Skirting for Risers	N/A	15.00	New Rate
Coat Racks (5')	5.00	5.00	Same Level
Easels - Chrome	5.00	5.00	Same Level
Power Cord-Indoor	25.00	25.00	Same Level
Power Cord-Outdoor	N/A	50.00	New Rate
VCR/TV - 1st day	35.00	35.00	Same Level
Additional Days	15.00	15.00	Same Level

BOBN674t

STATE OF MINNESOTA

DEPARTMENT OF ADMINISTRATION

CAPITOL GROUP PARKING

Services Provided

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

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

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

CAPITOL GROUP PARKING

ANALYSIS FY 1990 AS OF 9/30/90

CASH BASIS

BALANCE FORWARD IN			879,512.23
PLUS: RECEIPTS			865,129.07
AVAILABLE			1,744,641.30
LESS: LIQUIDATIONS as of 9/30/90		1,185,485.76	
TRANSFER OUT - CENTENNIAL RAMP		203,200.00	(1,388,685.76)
BALANCE FORWARD OUT TO 1991			(140,784.56)
CASH BALANCE FY 1990 as of 9/30/90			215,170.98
CERTIFIED ENCUMBRANCES - ESTIMATED OUTSTANDING OBLIGATIONS			
REPAIR -	01239	129 MINN VALLEY LANDSCAP	7,977.10
	03990	124 TWIN CITY TESTING	2,113.38
	01241	124 ASHBACH CONST CO	121.28
	03422	128 TOTAL ASPHALT CONST	82,614.6[illegible]
PROFESSIONAL & TECHNICAL SERVICES -			
	01222	163 BOWMAN CORP	5,440.80
	03961	163 VEDI ASSOC INC	8,268.93
	03693	163 BWBR ARCH	9,034.00
DATA PROCESSING & SYSTEMS SERVICES -			
	02894	179 MULTIPLE VENDOR	130.56
SUPPLIES & MATERIALS			
	01381	347 MINN CONWAY FIRE	11.88
	03628	301 INTERAGENCY BILLING	24,243.85
	03676	381 WELDON WILLIMAS & LI	104.79
CERTIFIED ENCUMBRANCES - ESTIMATED OUTSTANDING OBLIGATIONS			140,061.19
CERTIFIED REQUISITIONS - ESTIMATED OUTSTANDING OBLIGATIONS			
REPAIR -	03422	128 TOTAL ASPHALT CO	2,304.35
PROFESSIONAL & TECHNICAL SERVICES -			
	03650	163 VEDI ASSOC INC	53,035.74
	03692	163 VENDOR NAME UNAVLBLE	18,000.00
CERTIFIED REQUISITIONS - ESTIMATED OUTSTANDING OBLIGATIONS			73,340.09
CERTIFIED ENCUMBRANCES & REQUISITIONS			213,401.[illegible]

CAPITOL GROUP PARKING

RECEIPTS DETAIL

FY 1990

16030: 93 - 20

	TOTAL	MISC	REVENUE CODE 300 METERS	REVENUE CODE 400 CONTRACTS
JULY, 1989	54,705.31		5,788.06	48,917.25
AUGUST	59,152.86		9,954.93	49,197.93
SEPTEMBER	69,270.31		6,444.24	62,826.07
OCTOBER	66,697.00		11,363.87	55,333.13
NOVEMBER	61,123.43		8,177.65	52,945.78
DECEMBER	82,922.94		12,258.83	70,664.11
JANUARY, 1990	62,456.35		11,105.83	51,350.52
FEBRUARY	92,858.76	1,460.01	13,841.82	77,556.93
MARCH	67,498.51		14,313.79	53,184.72
APRIL	79,086.40		12,539.03	66,547.37
MAY	72,883.85		7,397.94	65,485.91
JUNE	61,647.56		13,545.28	48,102.28
JULY	25,811.34		1,150.00	24,661.34
AUGUST	7,244.75		472.00	6,772.75
SEPTEMBER	1,769.70		68.00	1,701.70
	865,129.07	1,460.01	128,421.27	735,247.79

CAPITOL GROUP PARKING

LIQUIDATIONS as of 9/30/90

FY90 CASH BASIS

PAYROLL	000	211,961.31
RENTS	109	12,044.80
REPAIRS	129	721,260.54
INSURANCE	139	5,525.00
PRINTING	149	2,777.96
PROFESSIONAL/TECHNICAL SERVICES	169	80,801.07
BOWMAN - DULUTH RAMP	169	40,437.16
COMPUTER PROCESSING	179	69.44
BOWMAN - DULUTH RAMP	189	4,891.25
TELEPHONES	209	1,195.82
MOTOR POOL VEHICLES - GUARDS	216	13,892.91
TRAVEL IN & OUT STATE	210/220	709
UTILITIES	230	4,489.29
SUPPLIES	300	32,740.05
SALES TAX TO REVENUE	305	22,995.15
EQUIPMENT PURCHASE	400	10,316.98
REFUNDS	840	519.93
STATEWIDE INDIRECT COSTS	929	18,858.00
		1,185,485.76
Transfer out #16 of 20 for Centennial Ramp		203,200.00

SP-00008-03

STATE OF MINNESOTA

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

SUBJECT: Parking Rate Increase

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

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

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

Following are a few examples of the new rates:

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

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

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
PRINTING & COMMUNICATIONS DIVISION
CENTRAL MAIL
Comparative Statement of Financial Position
As of 06/30/90

	FY0	FY9
ASSETS		
CURRENT ASSETS		
Cash in State Treasury	44,849.43	50,177.40
Invested Treasurer's Cash	0.00	122.36
Accounts Receivable	43,021.87	32,244.07
Inventory	3,349.32	835.51
Bond Issuance	317.12	626.64
Total Current Assets	91,537.74	84,005.98
NON-CURRENT ASSETS		
Equipment, Furniture & Fixtures	196,470.43	196,470.43
Accumulated Depreciation	(135,758.17)	(120,025.57)
Capital Lease	4,457.00	4,457.00
Accumulated Amortization	(4,457.00)	(4,457.00)
Total Non-Current Assets	60,712.26	76,444.86
TOTAL ASSETS	152,250.00	160,450.84
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable - Trade	273.83	708.60
Interest Payable	57.42	135.51
Salaries Payable	6,967.16	5,861.19
Accrued Compensated Absences	18,305.61	14,573.84
Revenue Bonds Payable	13,341.58	12,705.86
Total Current Liabilities	38,945.60	33,985.00
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	3,405.64	2,679.54
Revenue Bonds Payable	0.00	13,341.58
Total Non-Current Liabilities	3,405.64	16,021.12
Total Liabilities	42,351.24	50,006.12
FUND EQUITY		
Retained Earnings	42,668.76	43,214.72
Contribution from the General Fund	67,230.00	67,230.00
Total Fund Equity	109,898.76	110,444.72
TOTAL LIABILITIES & FUND EQUITY	152,250.00	160,450.84

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
CENTRAL MAIL
Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
For the period 07/01/89 Through 06/30/90

	- - - FY0 - - -		- - - FY9 - - -	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUES				
Sales	77,220.21	283,225.27	71,502.79	286,515.98
OPERATING EXPENSES				
Salaries and Benefits	56,422.70	216,774.00	49,015.03	198,849.60
Rent	2,878.32	11,513.37	3,058.89	12,235.56
Repairs	4,311.09	16,031.68	3,508.74	13,642.63
Insurance	0.00	8.01	152.52	152.52
Printing	185.36	2,286.93	0.00	0.00
Prof./Tech Services	0.00	0.00	731.76	731.76
Purchased Services	92.12	334.04	47.72	356.23
Fees & Fixed Charges	146.00	438.08	63.47	323.78
Supplies	598.98	4,144.02	1,061.29	2,803.76
Depreciation	3,933.14	15,732.60	3,933.16	15,732.66
Interest	251.68	1,317.76	651.43	2,227.35
Indirect Cost	3,865.50	15,462.00	4,665.00	18,660.00
Bond Issuance	152.88	309.52	145.23	282.82
Total Operating Expenses	72,837.77	284,352.01	67,034.24	265,998.67
OPERATING INCOME (LOSS)	4,382.44	(1,126.74)	4,468.55	20,517.31
NON-OPERATING INCOME (LOSS)				
Interest Earned	0.00	580.78	473.53	2,138.10
NET INCOME (LOSS)	4,382.44	(545.96)	4,942.08	22,655.41
RETAINED EARNINGS, BEGINNING OF PERIOD	38,286.32	43,214.72	38,272.64	20,559.31
RETAINED EARNINGS, END OF PERIOD	42,668.76	42,668.76	43,214.72	43,214.72

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
CENTRAL MAIL
Statement of Cash Flows
As of 06/30/90

	- - - FY0 - - - QUARTER	Y-T-D	- - - FY9 - - - QUARTER	Y-T-D
CASH FLOW FROM OPERATING ACTIVITIES:				
Operating Income (Loss)	4,382.44	(1,126.74)	4,468.55	20,517.31
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
Noncash Items:				
Depreciation	3,933.14	15,732.60	3,933.16	15,732.66
Amortization of Deferred Costs	152.88	309.52	145.23	282.82
Change in Assets and Liabilities:				
Accounts Receivable	(14,413.19)	(10,777.80)	39.95	13,784.82
Inventory	175.74	(2,513.81)	185.38	384.24
Accounts Payable - Trade	273.83	(434.77)	(1,155.43)	(3,216.96)
- Indirect Costs	0.00	0.00	0.00	0.00
Salaries Payable	(3,290.80)	1,105.97	(5,027.22)	606.33
Accrued Compensated Absences	876.56	4,457.87	1,228.82	487.22
Due to Other Funds	0.00	0.00	0.00	0.00
Accrued Interest - Revenue Bonds	(331.10)	(78.09)	(380.42)	(36.47)
Nonoperating Items:				
Investment Income	0.00	580.78	473.53	2,138.10
Total Reconciling Items to Be Added (Deducted)	(12,622.94)	8,382.27	(557.00)	30,162.76
Net Cash Flows from Operating Activities	(8,240.50)	7,255.53	3,911.55	50,680.07
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Repayment of Capital Debt Revenue Bond Principal	(6,352.93)	(12,705.86)	(6,035.28)	(11,752.92)
Net Cash Flows from Capital Financing Activities	(6,352.93)	(12,705.86)	(6,035.28)	(11,752.92)
NET INCREASE (DECREASE) IN CASH	(14,593.43)	(5,450.33)	(2,123.73)	38,927.15
CASH, BEGINNING OF PERIOD	59,442.86	50,299.76	52,423.49	11,372.61
CASH, June 30, 1990	44,849.43	44,849.43	50,299.76	50,299.76

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
CENTRAL MAIL
FOOTNOTES TO FINANCIAL STATEMENT
June 30, 1990

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 a 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 FY90 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.

SF-00006-05 (4/86)

STATE OF MINNESOTA

Office Memorandum

DEPARTMENT : of Finance

DATE : July 6, 1990

TO : Jeff Zlonis, Deputy Commissioner
Department of Administration

FROM : Bruce Reddemann, Director BJR
Budget Operations

PHONE : 296-5188

SUBJECT : F.Y. 1991 Rate Package Central Mail

The proposed rates for F.Y. 1991 as shown on the attached page are approved to become effective July 1, 1990.

MINNESOTA DEPARTMENT OF ADMINISTRATION
PRINT COMMUNICATIONS DIVISION - CENTRAL MAIL
RATE COMPARISON - FY91 vs FY90

SERVICE	FY91	FY90	CHANGE	AVERAGE OUTSIDE
ADDRESSING				
Regular Labels				
First 1000	$26.40	$26.30	$0.10	N/A
Additional 100	2.30	2.30	0.00	N/A
Computer Labels				
First 1000	27.50	27.50	0.00	22.00
Additional 100	1.10	1.10	0.00	1.70
Cheshire Cards	0.04	0.04	0.00	N/A
Bulking	0.02	0.02	0.00	0.01
INSERTING				
1 Insert				
First 1000	18.50	17.60	0.90	24.63
Additional 1000's	14.00	13.40	0.60	21.13
2 Inserts				
First 1000	22.40	21.30	1.10	26.88
Additional 1000's	15.00	14.30	0.70	22.88
3 Inserts				
First 1000	26.40	25.40	1.00	29.13
Additional 1000's	16.30	15.70	0.60	24.63
4 Inserts				
First 1000	31.00	29.30	1.70	31.38
Additional 1000's	17.40	16.70	0.70	26.38
5 Inserts				
First 1000	35.60	32.50	3.10	33.63
Additional 1000's	18.50	17.70	0.80	28.13
6 Inserts				
First 1000	40.50	36.10	4.40	35.88
Additional 1000's	19.80	19.00	0.80	29.88

STATE OF MINNESOTA

DEPARTMENT OF ADMINISTRATION

CENTRAL MOTOR POOL

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, 1990

	FINAL FY0	FY9
ASSETS		
CURRENT ASSETS		
Cash	352,066	430,729
Accounts Receivable - note 11	777,635	399,772
Prepaid Insurance	0	979
Supplies Inventory - note 13	24,098	28,598
Due from Other Funds	0	51,976
Bond Issuance (MLP) - Net	56,319	95,786
Total Current Assets	1,210,118	1,007,840
NON-CURRENT ASSETS		
Vehicles	12,643,731	9,230,176
Less: Accumulated Depreciation	(4,820,930)	(4,299,323)
Shop & Office Equipment	110,950	110,950
Less: Accumulated Depreciation	(84,024)	(78,863)
Car Wash	29,405	29,405
Less: Accumulated Depreciation	(29,405)	(29,405)
Parking Lot	43,249	43,249
Less: Accumulated Depreciation	(23,809)	(21,669)
Total Non-Current Assets	7,869,167	4,984,520
TOTAL ASSETS	9,079,285	5,992,360
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable - note 7	556,249	103,077
Salaries Payable	15,544	22,718
Due to Other Funds - note 5	26,362	0
Accrued Compensated Absences	26,352	23,762
Loans Payable to the General Fund	1,087,448	1,023,456
Revenue Bonds Payable (Master Lease Plan (MLP))	1,347,158	1,741,876
Loans Payable to Master Lease III Fund	1,087,001	0
Accrued Expenses - note 6	48,185	19,046
Total Current Liabilities	4,194,299	2,933,935
NON-CURRENT LIABILITIES		
Loans Payable to the General Fund	242,456	95,106
Accrued Compensated Absences	1,607	7,422
Revenue Bonds Payable (MLP)	1,320,380	2,269,420
Loans Payable to Master Lease III Fund	2,523,280	0
Total Non-Current Liabilities	4,087,723	2,371,948
Total Liabilities	8,282,022	5,305,883
FUND EQUITY		
Contributions from the General Fund	502,000	502,000
Retained Earnings	295,263	184,477
Total Fund Equity	797,263	686,477
TOTAL LIABILITIES & FUND EQUITY	9,079,285	5,992,360

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
For the Period July 1, 1989 through June 30, 1990

FINAL

	-----FY0-----		-----FY9-----	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUES				
Vehicle Rental	1,089,807	3,858,238	845,619	3,563,089
Other Revenue - note 4	20,908	64,345	15,461	44,000
Total Operating Revenue	1,110,715	3,922,583	861,080	3,607,089
OPERATING EXPENSES				
Salaries & Benefits	127,424	487,746	142,738	498,283
Rent-Space	38,602	158,255	15,473	65,045
Repairs to Vehicles	19,632	73,800	19,930	75,123
Repairs-Other	2,614	3,380	3,755	6,773
Insurance for Vehicles	44,861	178,133	31,466	118,974
Printing	2,209	3,832	560	2,732
Consulting Services	0	32,200	0	0
Data Processing	6,820	31,800	5,203	24,050
Purchased Services	1,364	7,606	8,210	13,351
Communications	1,194	4,628	1,584	8,125
Travel, Fees, & Misc. Expenses	5,323	31,429	3,349	9,583
Parts & Tires for Vehicles - note 13	37,148	152,550	42,287	141,949
Fuel & Oil for Vehicles	238,730	862,362	192,237	731,619
Shop, Office & General Supplies	9,940	29,019	16,175	46,850
Bond Issuance Costs - MLP	11,439	54,445	19,617	69,553
SWA Indirect Cost	36,111	144,435	38,792	155,163
Depreciation, Vehicles & Equipment	522,582	1,639,749	434,074	1,611,308
Interest Expense	106,622	303,164	68,328	243,890
Total Operating Expenses	1,212,615	4,198,533	1,043,778	3,822,371
OPERATING INCOME (LOSS)	(101,900)	(275,950)	(182,698)	(215,282)
NON-OPERATING REVENUES (EXPENSES)				
Interest Revenue - MLP	109,378	340,553	81,887	303,522
Gain (Loss) on Sale of Fixed Assets	21,067	47,358	(3,345)	41,380
Miscellaneous - note 10	(25,478)	(1,175)	0	0
NET INCOME (LOSS)	3,067	110,786	(104,156)	129,620
RETAINED EARNINGS, BEGINNING OF PERIOD	292,196	184,477	288,633	54,857
RETAINED EARNINGS, END OF PERIOD	295,263	295,263	184,477	184,477

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
COMPARATIVE STATEMENT OF CASH FLOWS
For the Period July 1, 1989 through June 30, 1990

FINAL

INCREASE (DECREASE) IN CASH	-----FY0----- QUARTER	FY0 Y-T-D	-----FY9----- QUARTER	FY9 Y-T-D
Cash Flows from Operating Activities:				
Net Operating Income (Loss)	(101,900)	(275,950)	(182,698)	(215,282)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
NonCash Operating Items:				
Depreciation	522,582	1,639,749	434,074	1,611,377
Amortization of Deferred Costs - MLP	11,439	54,445	19,617	69,553
NonOperating Items:				
Interest Cost	106,622	303,164	68,328	243,890
Other - Note	0	5,550	0	0
Change in Assets and Liabilities:				
Accounts Receivable - Operating Revenues	(179,427)	(317,654)	65,959	120,435
Inventories	2,329	4,500	508	(418)
Prepaid Expenses	44,862	979	27,551	391
Bond Costs	10,879	39,467	(43,814)	(22,031)
Accounts Payable - Operating Expenses	2,333	73,749	(11,091)	(4,928)
Salaries Payable	(9,827)	(7,174)	(3,077)	11,426
Accrued Compensated Absences	(810)	(3,225)	142	3,037
Interfund Payables	17,741	26,362	(2,257)	0
Accrued Expenses	(44,611)	29,139	(48,834)	(7,764)
Total Items to be Added (Deducted)	484,112	1,849,051	507,106	2,024,968
Net Cash Flows from Operating Activities	382,212	1,573,101	324,408	1,809,686
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sales of Fixed Assets	135,521	431,629	178,839	458,890
Advances Restricted to Equipment Purchases	950,000	2,248,790	950,000	1,545,000
Proceeds from Capital Debt - MLP	1,526,693	4,181,247	631,626	1,632,260
Acquisition of Capital Assets	(1,528,994)	(4,531,675)	(734,118)	(1,800,283)
Bond Issuance Costs - MLP	(11,439)	(54,445)	(16,381)	(66,317)
Capital Debt Interest Expense	(106,622)	(303,164)	(68,328)	(243,890)
Payment of Capital Debt - Principal	(935,837)	(1,926,734)	(1,034,412)	(2,168,741)
Repayment of Advances	(414,362)	(2,037,448)	(81,323)	(1,465,967)
Net Cash Flows from Capital Fin.	(385,040)	(1,991,800)	(174,097)	(2,109,048)
Cash Flows from Investing Activities:				
Cash from Interest Income	109,378	340,553	81,887	303,522
Other Cash Flows	(208)	(517)	0	2,703
NET INCREASE (DECREASE) IN CASH	106,342	(78,663)	232,198	6,863
CASH, BEGINNING OF PERIOD	245,724	430,729	198,531	423,866
CASH, END OF PERIOD	352,066	352,066	430,729	430,729

SCHEDULE OF NONCASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES

1. Included in accounts receivable is $65,471 for sale of fixed assets.
2. Included in accounts payable is $379,423 for purchase of fixed assets. These assets were paid in July with Master Lease III monies.

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
FOOTNOTES TO FINANCIAL STATEMENTS

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. Vehicles received on or after the 23rd are capitalized from the 1st of the following month.

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. Other Revenue includes "Travel Service" payments under provision of M.S. 168.531, Sec. 12. It states, "the payments...shall be used for the expenses of managing the centralized travel service." Payments YTD: $63,865.

5. Due to Other Funds includes (a) Workers Comp. Insurance premium $8,621 from August 1989, payable to Risk Mgmt fund. (b) Central Motor Pool expenses paid by Commuter Van (fund 96) during May & July - $17,741.

6. Accrued Expenses includes (a) Interest on Master Lease $43,335 and (b) Consulting Services for "strategic planning" payable to Management Analysis Div. $4,850.

7. Accounts Payable includes: (a) Trade accounts $176,826, (b) Master Lease (Due to Fund 06) for vehicles delivered before July 1, 1990 and included in bank draw of July 2, 1990, $379,423.

8. Fixed Assets:

	-----QUARTER-----		-----YTD-----	
Deletions -	A/D	COSTS	A/D	COSTS
- Vehicles sold (299 YTD)	359,497	490,730	1,114,868	1,497,542
Additions - Vehicles (429 new vehicles)		2,052,747		4,902,028
(1 used vehicle)		0		3,069

9. Fleet: Vehicles owned & on hand @ EOM 1,310. Vehicles used during the month (average/day) 1,064.

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
FOOTNOTES TO FINANCIAL STATEMENTS (continue)

10. Miscellaneous non-operating items includes:

	YTD
Settlement with car dealer	$5,000
Refund from Commissioner	$50
Fixed Asset adjustment at cost	($6,725)
Refund from Chrysler	$500
	($1,175)

11. Accounts Receivable includes (a) Trade $676,321, (b) "Travel Service $19,157, (c) Retirements $65,471, and Reimbursements (services sold to agencies) $10,622.

12. During May a $950,000 General fund advance was obtained for repayment of Master Lease obligations. Repayment Schedule: five monthly installments beginning July.

13. Parts expense and change in inventory includes $4,000 loss due to shrinkage (difference between book value and value determined by physical count).

SF-00006-05 4 96

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : July 11, 1990

TO : **Jeff Zlonis, Deputy Commissioner**
Department of Administration

FROM : Bruce J. Reddemann, Director BJR
Budget Operations

PHONE : 296-5188

SUBJECT : Motor Pool Rates F.Y. 1991

The proposed rates for F.Y. 1991 as shown on the attached page are approved to become effective July 1, 1990.

attachment

cc: Brian Roherty
Charlie Bieleck
Mike Rajacich
Bart Nelson
Dick Diercks
Bob McNeil
Karen Carpenter
Don Klein

FY91

Comparison and Rate Structure

	FY86	FY87	FY88	FY89	FY90	FY91
SUBCOMPACT						
Fixed	$128.00	$165.00	$179.00	$179.00	$145.00	$145.00
Variable	7.0	8.0	8.0	8.5	5.5	6.0
COMPACT						
Fixed	145.00	175.00	181.00	181.00	185.00	185.00
Variable	9.0	9.0	9.0	8.5	8.0	8.0
INTERMEDIATE						
Fixed	160.00	191.00	205.00	205.00	210.00	210.00
Variable	11.0	11.5	11.5	11.5	11.5	10.0
STATION WAGON						
Fixed	169.00	200.00	210.00	215.00	225.00	225.00
Variable	11.5	12.0	11.5	11.5	11.5	10.5
VANS						
Fixed	175.00	225.00	200.00	215.00	225.00	245.00
Variable	13.0	13.0	13.5	13.0	11.5	12.5
PASSENGER VAN						
Fixed	153.00	300.00	285.00	285.00	250.00	280.00
Variable	12.0	13.0	14.5	12.0	9.0	12.5
PICK UP						
Fixed	204.00	234.00	245.00	245.00	245.00	245.00
Variable	12.0	12.0	12.0	10.0	8.5	8.5
CARRYALL						
Fixed	220.00	255.00	265.00	265.00	265.00	295.00
Variable	12.5	12.5	13.5	12.5	13.0	13.0
MINI-VANS					295.00	305.00
					9.5	9.5
SHOP	24.00	24.00	24.00	24.00	24.00	32.00
CAR WASH	2.00	2.00	2.00	2.00	2.00	2.00
PARTS-MARKUP	18%	18%	18%	18%	18%	22%

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, 1990

	FINAL	
	FY0	FY9
ASSETS		
CURRENT ASSETS		
Cash	222,135	268,732
Accounts Receivable	350,881	268,475
Inventories	523,462	565,967
Total Current Assets	1,096,478	1,103,174
NON-CURRENT ASSETS		
Fixed Assets	57,560	52,741
Less: Accumulated Depreciation	(38,610)	(35,389)
Building Improvement	91,306	91,306
Less: Accumulated Amortization	(60,576)	(56,510)
Land Improvement	8,055	8,055
Total Non-Current Assets	57,735	60,203
TOTAL ASSETS	1,154,213	1,163,377
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	147,351	204,816
Salaries Payable	12,649	20,166
Accrued Compensated Absences	25,622	23,503
Credit Memos Outstanding	6,706	4,564
Total Current Liabilities	192,328	253,049
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	5,621	5,476
Total Non-Current Liabilities	5,621	5,476
Total Liabilities	197,949	258,525
FUND EQUITY		
Contributions from Gen. Fund	691,000	691,000
Retained Earnings	265,264	213,852
Total Fund Equity	956,264	904,852
TOTAL LIABILITIES & FUND EQUITY	1,154,213	1,163,377

STATE OF MINNESOTA
CENTRAL STORES
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
For the Period July 1, 1989 through June 30, 1990

FINAL

	-----FY0-----		-----FY9-----	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUE				
Gross Sales - Stores for Resale	1,206,456	4,954,948	1,091,277	4,397,443
Less: Returns	(7,557)	(40,319)	(6,974)	(26,270)
Net Sales	1,198,899	4,914,629	1,084,303	4,371,173
Less: Cost of Goods Sold	946,204	3,948,301	888,854	3,517,908
Gross Margin	252,695	966,328	195,449	853,265
OPERATING EXPENSES				
Salaries & Benefits - note 7	120,407	472,485	113,980	397,548
Rent	26,639	106,556	11,547	44,512
Repairs	163	1,185	1,390	9,384
Insurance	0	942	0	0
Printing	431	4,683	409	1,963
Data Processing	96	439	(65)	42
Purchased Services/Delivery Ser.	16,864	63,770	12,942	49,924
Communications	1,252	3,175	1,072	4,106
Travel & Fees	1,229	1,494	278	622
Freight	27,319	116,256	24,949	102,969
Supplies & Materials & Misc.	2,754	11,520	3,324	10,410
SWA Indirect Cost	31,281	125,124	28,065	112,253
Depreciation & Amortization	1,776	7,287	1,935	7,738
Total Operating Expenses	230,211	914,916	199,826	741,471
OPERATING INCOME (LOSS)	22,484	51,412	(4,377)	111,794
NET INCOME (LOSS) - note 7	22,484	51,412	(4,377)	111,794
RETAINED EARNINGS, BEGINNING OF PERIOD	242,780	213,852	218,229	102,058
RETAINED EARNINGS, END OF PERIOD	265,264	265,264	213,852	213,852

STATE OF MINNESOTA
CENTRAL STORES
COMPARATIVE STATEMENT OF CASH FLOWS
For the Period July 1, 1989 through June 30, 1990

FINAL

INCREASE (DECREASE) IN CASH	-----FY0----- QUARTER	Y-T-D	-----FY9----- QUARTER	Y-T-D
Cash Flows from Operating Activities:				
Net Operating Income (Loss)	22,484	51,412	(4,377)	111,794
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
NonCash Operating Items:				
Depreciation	711	3,221	1,316	3,926
Amortization	1,065	4,066	1,146	4,339
Write Off Fixed Assets	0	0	0	0
Change in Assets and Liabilities:				
Accounts Receivable - Operating Revenues	72,926	(82,406)	27,394	(79,335)
Inventories	(51,830)	42,505	(69,404)	(3,025)
Accounts Payable - Operating Expenses	(103,058)	(57,465)	61,117	(43,943)
Salaries Payable	(8,216)	(7,517)	(9)	(3,826)
Accrued Compensated Absences	(1,711)	2,264	(2,881)	(1,594)
Interfund Payables	0	0	0	0
Due to Customers - Credit Memos	(150)	2,142	294	(2,336)
Total Items to be Added (Deducted)	(90,263)	(93,190)	18,973	(125,794)
Net Cash Flows from Operating Activities	(67,779)	(41,778)	14,596	(14,000)
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sales of Fixed Assets	0	0	0	0
Advances Restricted to Equipment Purchases	0	0	0	0
Investments in Fixed Assets	(4,184)	(4,819)	0	0
Capital Debt Interest Expense	0	0	0	0
Payment of Capital Debt - Principal	0	0	0	0
Repayment of Advances	0	0	0	0
Net Cash Flows from Capital Fin.	(4,184)	(4,819)	0	0
Cash Flows from Investing Activities:				
Cash from Interest Income	0	0	0	0
NET INCREASE (DECREASE) IN CASH	(71,963)	(46,597)	14,596	(14,000)
CASH, BEGINNING OF PERIOD	294,098	268,732	254,136	282,732
CASH, END OF PERIOD	222,135	222,135	268,732	268,732

STATE OF MINNESOTA
CENTRAL STORES
FOOTNOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies:

Central Stores utilizes full accrual accounting. Bills for services are reported with the point of 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	471,632	565,967
Purchases	998,034	3,905,796
Goods Available for Sale	1,469,666	4,471,763
Less: Ending Inventory	523,462	523,462
Cost of Goods Sold	946,204	3,948,301

4. Fixed Assets:

Additions -	Office Equipment	$635
	Material Handling Equipment	$4,184

6. Markup rate on sales changed to 23% in September. It was 25%.

7. Salary expense for May includes extraordinary item (severance pay) $14,000.

8. Subsequent Event - Markup was reduced to 22%, effective July 1, 1990.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : July 3, 1990

TO : Jeff Zlonis, Deputy Commissioner
Department of Administration

FROM : Charlie Bieleck, Coordinator
Budget Planning and Operations

PHONE : 6-4724

SUBJECT : Central Stores Rate Package for F.Y. 1991

A mark-up rate of 22% is approved for fiscal year 1991. This is a decrease of eight tenths of 1% in the cost to customers. The rate change is approved to become effective July 1, 1990.

BOBN670T

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 — FINAL
COMPUTER SERVICES - INTERNAL SERVICE FUND
STATEMENT OF FINANCIAL POSITION
JUNE 30

	1990 (FY0)	1989 (FY9)
ASSETS		
CURRENT ASSETS		
Cash	6,287,734.74	6,354,160.53
Accounts Receivable - Trade (Note 1)	5,679,926.03	3,644,071.50
Total Current Assets	11,967,660.77	9,998,232.03
NON-CURRENT ASSETS		
Fixed Assets (Note 1)	41,066,887.12	30,581,031.11
Less: Accumulated Depreciation	(19,753,147.35)	(13,220,706.35)
Capital Leases (Note 2)	335,350.00	3,692,418.35
Less: Accumulated Amortization	(335,350.00)	(3,692,418.35)
Leasehold Improvement	657,186.22	657,186.22
Less: Accumulated Amortization	(430,201.17)	(298,763.93)
Deferred Costs (Bond Issuance)	113,298.67	154,845.32
Total Non-Current Assets	21,654,023.49	17,873,592.37
TOTAL ASSETS	33,621,684.26	27,871,824.40
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	1,633,994.79	1,642,765.28
Contracts Payable: (Note 2)		
Installment Purchases	3,394,840.02	3,172,570.21
Revenue Bonds (M/L)	1,485,202.23	1,502,811.82
Loans Payable (M/L III)	1,694,832.18	0.00
Salaries Payable	345,282.61	347,408.81
Compensated Absences Payable	601,503.74	626,831.59
Accrued Interest	58,745.96	25,248.95
Total Current Liabilities	9,214,401.53	7,317,636.66
LONG-TERM LIABILITIES		
Contracts Payable: (Note 2)		
Installment Purchases	3,955,524.08	7,350,364.10
Revenue Bonds (M/L)	2,491,184.02	3,868,180.97
Loans Payable (M/L III)	7,134,670.82	0.00
Compensated Absences Payable	329,242.93	301,607.42
Total Long-Term Liabilities	13,910,621.85	11,520,152.49
Total Liabilities	23,125,023.38	18,837,789.15
FUND EQUITY		
Contributions from the General Fund	1,606,000.00	3,356,000.00
Retained Earnings	8,890,660.88	5,678,035.25
Total Fund Equity	10,496,660.88	9,034,035.25
TOTAL LIABILITIES AND FUND EQUITY	33,621,684.26	27,871,824.40

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

	1990 (FY0)	1989 (FY9)
OPERATING REVENUE		
Billings for Computer Services (Note 1)	30,469,761.40	26,857,224.65
Other Revenue	43,102.83	447.95
Total Operating Revenue	30,512,864.23	26,857,672.60
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	9,357,681.24	8,993,722.44
Rent - Data Processing Equipment	128,572.21	167,683.01
Rent - Floor Space	457,310.67	433,515.36
Other Rent	7,262.10	20,279.21
Advertising	1,704.24	0.00
Insurance	28,353.41	0.00
Data Processing	5,604,772.48	4,756,917.42
Depreciation (Notes 1 & 2)	6,901,189.63	4,528,680.12
Amortization (Note 2)	131,437.24	541,964.18
Maintenance Contracts & Repairs	901,616.67	788,662.07
Printing	41,812.65	30,961.73
Microfilming	237,670.41	209,991.76
Consultants	71,966.21	172,300.00
Professional & Technical Services	742,816.80	901,197.89
Purchased Services	201,151.22	141,394.68
Communications	358,569.39	282,230.32
Travel	203,488.46	122,279.85
Utilities	237,442.24	206,119.20
Materials & Supplies	648,096.11	1,152,202.05
Interest (Note 2)	1,095,317.33	894,831.76
General	62,631.21	48,294.56
Indirect Costs	500,645.00	554,076.00
Amortization of Deferred Costs (Bond Issuance)	46,487.53	44,724.74
Other	0.00	2,004.20
Total Operating Expense	27,967,994.45	24,994,032.55
OPERATING INCOME (LOSS)	2,544,869.78	1,863,640.05
NON-OPERATING REVENUE (EXPENSES)		
Interest Revenue	533,512.85	433,981.45
Gain (Loss) on Fixed Assets	134,243.00	(19,584.93)
Total Non-Operating Revenue (Expenses)	667,755.85	414,396.52
NET INCOME (LOSS)	3,212,625.63	2,278,036.57
Retained Earnings - Beginning of Period	5,678,035.25	3,399,998.68
Retained Earnings - End of Period (Note 1)	8,890,660.88	5,678,035.25

STATE OF MINNESOTA — FINAL
COMPUTER SERVICES - INTERNAL SERVICE FUND
STATEMENT OF CASH FLOWS
FOR FOUR QUARTERS ENDED JUNE 30

	1990 (FY0)	1989 (FY9)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income	2,544,869.78	1,863,640.05
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Depreciation of Equipment	6,901,189.63	4,528,680.12
Amortization of Deferred Costs(M/L)	46,487.53	44,724.74
Amortization of Leasehold Improvements	131,437.24	541,964.18
Write-off of Fixed Assets Between $300 & $500	0.00	44,812.84
Change in Assets and Liabilities:		
Accounts Receivable	(2,035,854.53)	(631,593.23)
Accounts Payable	(8,770.49)	1,151,775.60
Salaries Payable	(2,126.20)	111,314.57
Accrued Compensated Absences	2,307.66	64,609.26
Non-Operating Items:		
Interest and Financing Costs	1,095,317.33	894,831.76
Total Reconciling Items to be Added (Deducted)	6,129,988.17	6,751,119.84
Net Cash Flows From Operating Activities	8,674,857.95	8,614,759.89
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Capital Contribution	(1,750,000.00)	0.00
Net Cash Flows From Non-Capital Financing Activities	(1,750,000.00)	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investment in Fixed Assets	(7,911,216.67)	(9,186,275.36)
Proceeds from Sale of Fixed Assets	141,170.00	0.00
Capital Debt Interest Disbursements	(1,061,820.32)	(892,564.33)
Capital Debt Bond Issuance Costs(M/L)	0.00	(63,570.30)
Proceeds from Capital Debt Bond Sales(M/L)	0.00	2,376,840.80
Repayment of Capital Debt Revenue Bond Principal(M/L)	(1,569,513.73)	(1,477,887.50)
Proceeds from Loans (M/L III)	6,224,992.14	0.00
Repayment of Loans (M/L III)	(175,837.80)	0.00
Proceeds from Capital Debt Installment Purchases	0.00	4,118,717.98
Installment Contracts Payments	(3,172,570.21)	(2,432,395.49)
Net Cash Flows From Capital Financing Activities	(7,524,796.59)	(7,557,134.20)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment Interest(M/L)	533,512.85	433,981.45
Net Cash Flows From Investing Activities	533,512.85	433,981.45
NET INCREASE (DECREASE) IN CASH	(66,425.79)	1,491,607.14
Cash and Investments, Beginning of Period, As Reported	6,354,160.53	4,862,553.39
Change in Reporting Principal	0.00	0.00
Cash and Cash Equivalents, July 1, 1989	6,354,160.53	4,862,553.39
Cash and Cash Equivalents, June 30, 1990	6,287,734.74	6,354,160.53

SCHEDULE OF NONCASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES:

Purchase of Computer Equipment	2,780,348.66
Transfer of Computer Equipment from the Telecommunications Fund	174,907.19

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 $5,679,926.03 includes the entire billing of $2,580,369.51 for June, 1990. 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 $500,645.00 for the Fiscal Year 1990.

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. Fixed asset 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 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.

In December, 1988, InterTech entered into an installment purchase agreement with IBM for the purchase of a 3090-200E central processor. This agreement is over a four year period with payments beginning in February, 1989.

The following is a schedule by years of future minimum payments under capital leases and installment purchases together with present value of the net minimum lease payment as of June 30, 1990:

Full Fiscal Year Ending June 30:	MASTER LEASE REVENUE BONDS	MASTER LEASE 3 LOANS PAYABLE	INSTALLMENT PURCHASES
1991	1,708,614.56	2,304,191.24	3,794,058.60
1992	1,363,689.99	2,304,191.24	3,347,435.01
1993	1,086,757.94	2,304,191.24	789,673.13
1994	247,702.47	2,304,191.24	0.00
1995	0.00	1,372,272.72	0.00
Total Minimum Payments	4,406,764.96	10,589,037.68	7,931,166.74
Less: Amount Representing Interest	430,378.71	1,759,534.68	580,802.64
PRESENT VALUE OF NET MINIMUM PAYMENTS	3,976,386.25	8,829,503.00	7,350,364.10

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

3. LOANS PAYABLE (M/L III):
The amount of $2,780,348.66 in Loans Payable (M/L III) represents Fixed Assets that were received prior to 6/30/90 but were not paid through the Master Lease III program until 7/3/90 (M/L 3 #13) and 8/1/90 (M/L 3 #15).

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

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1(a) established "Paid-in-Capital" at $2,156,000 effective July 1, 1979. As a result of this law InterTech paid $2,238,000 to the general fund to cancel its retained earnings. Minnesota Laws 1985 Special Session, Chapter 13, Section 16, increased the general fund contribution, or "Paid-in-Capital," by $1,200,000 effective July 1, 1985. Effective July 1, 1989, Fiscal Year 1990, pursuant to Minnesota Laws 1989, Chapter 335, Section 15, InterTech-Computer Services transferred Contributed Capital in the amount of $1,000,000.00 (Subdivision 3) to InterTech-Telecommunications and $750,000.00 (Subdivision 7) to InterTech-STARS. This has the effect of reducing InterTech-Computer Services Contributed Capital from $3,356,000.00 to $1,606,000.00 for Fiscal Year 1990.

5. CUSTOMER REBATE:
On September 26, 1990 , Intertech sent a memo to Customers indicating that a rebate of $3,489,000.00 would be processed, one half on the August 1990 billing and one half on the January 1991 billing. This rebate authorized by the Intertech Board is based upon resources utilized in fiscal year 1990.

6. NET INCOME AND RETAINED EARNINGS SUMMARY:

InterTech-Computer Services had a Net Income of:	1st Quarter	$1,131,314.75
	2nd Quarter	$420,833.12
	3rd Quarter	$1,119,232.29
	4th Quarter	$541,245.47
InterTech-Computer Services had Retained Earnings of:	1st Quarter	$6,809,350.00
	2nd Quarter	$7,230,183.12
	3rd Quarter	$8,349,415.41
	4th Quarter	$8,890,660.88

First Quarter figures are adjusted due to information received after completion of the First Quarter Statement on a retroactive rate adjustment.

SCHEDULE F-9
ACTUAL 1990

STATE OF MINNESOTA

COMPUTER SERVICES

DETAIL ALLOCATION-COMPUTER SERVICES INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	25,606	0.10%	457
PROPERTY MGMT	5,074	0.02%	91
INFORMATION MGMT	37,538	0.15%	670
OPERATIONS MGMT	1,429	0.01%	26
MATERIALS MGMT	362,905	1.41%	6,480
BLDG CODE & CONST CRD	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
ELECT EQUIP RNTL	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
CLRNG ACCT-AUCT PROC	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
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	2,757	0.01%	49
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-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 MANAGEMENT	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
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

SCHEDULE F-9
ACTUAL 1990

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-CENT OFF	8,334,730	32.29%	148,814
HUMAN SERVICES-INSTITUTNS	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
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
RACING COMMISSION	13,462	0.05%	240
REVENUE	6,086,805	23.58%	108,678
SECRETARY OF STATE	68,834	0.27%	1,229
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 BD	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: F.Y. 1989 USE OF COMPUTER SERVICES
SOURCE: SPECIAL COMPUTER REPORT

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : August 30, 1990

TO : Jeff Zlonis, Deputy Commissioner
Department of Administration

FROM : Bruce Reddemann, Director BJR
Budget Operations

PHONE : 296-5188

SUBJECT : F.Y. 1991 Computer Services Rates

The following rates are approved for fiscal year 1991, effective July 1, 1990:

Processing Services	Current Rate	Approved Rate F.Y 1991
CPU - Seconds	.4610	.4250
Disk Access - 1,000 reads/writes	.1212	.1212
Disk Storage - Megabyte days	.0998	.0998
Tape Access - 1,000 reads/writes	.0415	.0415
Tape Storage - Cartridges per month	1.8000	1.8000
Tape Mounts - Cartridges mounted	1.5000	1.5000
Print - 1,000 lines	.6943	.6943
On - Line Transactions		
CICS Small-transactions	.0450	.0425
CICS Medium-transactions	.0600	.0550
CICS Large-transactions	.0728	.0728
CICS Development-transactions	.0600	.0728
CJIS Transactions	.0206	.0200
TPEXEC-CJIS-transactions	.0600	.0270
TPEXEC-Other-transactions	.0309	.0550
TSO Connect-hours	2.3200	2.3200
Network Device Connect-Device (per month)	30.7200	22.0000
High Speed Computer Link-Subscription	225.0000	225.0000
Low Speed Computer Link-Subscription	70.0000	70.0000

Other Rates	Current Rate	Approved Rate F.Y. 1991
Date Entry - 1,000 keystrokes	22.0400	22.0400
Typing/clerical - hours	22.0400	22.0400
Computer Output Microfilm		
Original - Fiche	.8900	.9800
Duplicate - Fiche	.0780	.0900
Senior Programmer - Hr.	34.0000	38.0000
Programer/Analyst - Hr.	37.0000	40.0000
Senior Systems Analyst - Hr.	45.0000	47.0000
Overload Contracts		
Over $500,000 of business - Hr.	1.0000	1.0000
Under $500,000 of business - Hr.	2.0000	3.0000
Training Classes - Computer Based		50.0000
- Other Classes		125.0000
E-Mail Subscriptions	25.0000	25.0000
Voice Mail	15.0000	15.0000
Billable Services - Actual Cost Plus 2.54% Administrative Cost	100.00%	100.00%

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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)

	June 30, 1990	June 30, 1989
ASSETS		
CURRENT ASSETS		
Cash	20,931.23	104,922.58
Accounts Receivable	203,603.12	123,574.18
Due from Vendor (Note 2)	0.00	3,200.00
Total Current Assets	224,534.35	231,696.76
NON-CURRENT ASSETS (Note 4)		
Accounts Receivable (Note 6)	0.00	6,308.92
Equipment, Furniture & Fixtures	760,685.59	571,066.55
Less: Accumulated Depreciation	(331,291.73)	(243,943.00)
Building Improvement	5,140.00	5,140.00
Less: Accumulated Depreciation	(5,140.00)	(5,140.00)
Total Non-Current Assets	429,393.86	333,432.47
TOTAL ASSETS	653,928.21	565,129.23
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Salaries Payable	2,268.19	2,034.67
Accounts Payable - Trade	162,400.14	59,725.88
- Indirect Costs	0.00	0.00
Accrued Compensated Absences	7,595.46	9,368.97
Interest Payable	1,442.06	1,331.43
Contracts Payable (Note 5)	83,527.36	99,724.26
Total Current Liabilities	257,233.21	172,185.21
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	4,237.08	3,326.02
Contracts Payable (Note 5)	29,800.12	99,990.45
Total Non-Current Liabilities	34,037.20	103,316.47
TOTAL LIABILITIES	291,270.41	275,501.68
FUND EQUITY		
Contribution from the General Fund (Note 7)	134,000.00	134,000.00
Retained Earnings	228,657.80	155,627.55
Total Fund Equity	362,657.80	289,627.55
TOTAL LIABILITIES & FUND EQUITY	653,928.21	565,129.23

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

	FY90		FY89	
	QUARTER ENDED 06/30/90	Y-T-D	QUARTER ENDED 06/30/89	Y-T-D
OPERATING REVENUE				
Sales	237,839.34	673,722.32	111,950.92	419,292.79
OPERATING EXPENSES				
Salaries & Benefits	17,107.98	60,016.58	19,399.49	71,298.50
Rent	1,984.76	7,493.75	1,422.57	5,690.28
Repairs & Maintenance	12,723.62	38,268.48	13,282.26	61,505.59
Printing	461.48	1,624.46	1,038.38	2,349.42
Purchased & Professional Services	172.00	1,748.18	1,361.12	3,042.01
Data Processing	51.41	51.41	0.00	0.00
Communications	414.41	960.00	87.86	860.14
Travel	0.00	0.00	132.00	156.00
Conference Fees	0.00	0.00	0.00	290.00
Supplies & Parts	141,574.95	354,287.64	27,619.75	120,811.34
Interest	2,319.03	12,051.43	4,140.38	19,128.03
Depreciation	45,676.70	118,794.46	25,766.06	87,667.83
Indirect Costs (Note 3)	5,965.00	23,860.00	12,437.25	49,749.00
Total Operating Expense	228,451.34	619,156.39	106,687.12	422,548.14
OPERATING INCOME (LOSS)	9,388.00	54,565.93	5,263.80	(3,255.35)
NON-OPERATING INCOME				
Rebates	0.00	0.00	0.00	0.00
Gain (Loss) on Sale of Fixed Assets	4,476.92	18,464.32	6,553.10	33,374.02
Total Non-Operating Income	4,476.92	18,464.32	6,553.10	33,374.02
NET INCOME	13,864.92	73,030.25	11,816.90	30,118.67
Retained Earnings, Beginning of Period	214,792.88	155,627.55	143,810.65	125,508.88
Retained Earnings, End of Period	228,657.80	228,657.80	155,627.55	155,627.55

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
ELECTRONIC EQUIPMENT RENTAL
STATEMENT OF CASH FLOWS
June 30, 1990

FY90

	Current Quarter	Year-To-Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	9,388.00	54,565.93
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Depreciation	45,676.70	118,794.46
Change in Assets and Liabilities:		
Accounts Receivable (Current and non-current)	1,700.31	(73,720.02)
Due from Vendor	0.00	3,200.00
Accounts Payable	52,242.27	102,674.26
Salaries Payable	(1,344.73)	233.52
Accrued Compensated Absences	(996.90)	(862.45)
Non-Operating Items:		
Interest and Financing Costs	2,319.03	12,051.43
Total Reconciling Items to be Added (Deducted)	99,596.68	162,371.20
Net Cash Flows from Operating Activities	108,984.68	216,937.13
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investment in Fixed Assets	(111,455.34)	(304,509.44)
Proceeds from Sale of Fixed Assets	27,979.27	101,908.99
Capital Debt Interest Disbursements	(1,754.28)	(11,940.80)
Installment Contracts Payments	(18,269.79)	(86,387.23)
Net Cash Flows from Capital Financing Activities	(103,500.14)	(300,928.48)
NET INCREASE (DECREASE) IN CASH	5,484.54	(83,991.35)
Cash, Beginning of Period	15,446.69	104,922.58
Cash, June 30, 1990	20,931.23	20,931.23

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
ELECTRONIC EQUIPMENT RENTAL
FOOTNOTES TO FINANCIAL STATEMENT
June 30, 1990

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 FY90 EER purchased Fixed Assets with a value of $304,509.44 and disposed of assets with a historical cost of $114,890.40 and accumulated depreciation of $31,445.73.

5. CONTRACTS PAYABLE:

In August 1986, EER acquired Xerox Memorywriters at a cost or $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.B48.

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 July 19, 1990

TO Jeff Zlonis, Deputy Commissioner
Department of Administration

FROM Bruce J. Reddemann, Director BJR
Budget Operations

PHONE 296-5188

SUBJECT F.Y. 1991 Rate Package for Electronic Equipment Rental

The following rates are approved for Fiscal Year 1991:

Typewriters		Monthly Rate
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 64K	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
Facsimile		7% markup
Resale		10% markup

These rates are approved to become effective July 1, 1990.

cc: Brian Roherty
Charlie Bieleck
Bart Nelson
Dick Diercks
Karen Carpenter
Gene Kilmer
Mike Rajacich
Steve Ordahl
Jim Joiner
Don Klein

TLBR077t

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.

This activity is now combined with Plant Management and will not be shown separately in the future.

STATE OF MINNESOTA
PLANT MANAGEMENT
STATEMENT OF REVEN (PENSES & CHANGES IN RETAINED EARNINGS BY COST CENTER
FOR YEAR ENDED JUN 1990

			Materials Transfer					
	Fund Total	Leases	Movers	Mail	Stores/Dupl.	Setup/Take Down	Central Maintenance	Alpha
OPERATING REVENUE								
Revenue from Space Leases	13,397,558.17	13,397,558.17	0.00	0.00	0.00	0.00	0.00	0.00
Revenue from Materials Transfer Services	414,366.80	0.00	130,989.57	161,893.78	110,963.50	10,539.95	0.00	0.00
Revenue from Central Maintenance and Alpha	186,448.83	0.00	0.00	0.00	0.00	0.00	175,688.83	10,760.00
Other Revenue	327,657.01	327,657.01	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenue	14,326,050.81	13,725,215.18	130,989.57	161,893.78	110,963.50	10,539.95	175,688.83	10,760.00
OPERATING EXPENSES								
Salaries & Benefits	5,317,609.50	4,850,346.00	110,878.22	134,846.39	78,891.76	8,213.01	127,693.84	6,740.28
Rent - Space	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Rent	8,038.18	6,928.97	615.68	219.96	219.96	43.99	0.00	9.42
Maintenance & Repairs	1,184,941.79	1,171,158.20	3,699.93	3,504.08	3,880.59	61.85	88.78	2,548.27
Insurance	180,814.46	158,393.99	9,673.44	3,454.80	3,454.80	690.96	4,436.82	109.67
Printing	5,928.42	5,051.27	188.69	67.39	67.39	13.48	540.20	0.00
Professional & Technical Services	546,529.52	546,529.52	0.00	0.00	0.00	0.00	0.00	0.00
Data Processing	10,498.64	10,498.64	0.00	0.00	0.00	0.00	0.00	0.00
Other Purchased Services	354,512.08	340,970.61	12,874.65	276.93	276.93	55.39	0.00	57.57
Communications	30,353.24	29,202.20	86.03	30.72	30.72	6.14	0.00	997.43
Travel	12,576.86	11,675.08	0.00	0.00	0.00	0.00	901.80	0.00
District Heat	1,102,861.80	1,102,861.80	0.00	0.00	0.00	0.00	0.00	0.00
Other Utilities	2,305,747.16	2,305,747.16	0.00	0.00	0.00	0.00	0.00	0.00
Fees	9,552.13	8,831.63	319.48	114.10	114.10	22.82	150.00	0.00
Materials & Supplies	559,087.14	505,416.40	5,988.85	7,796.95	9,281.33	709.91	29,404.78	488.92
Fuel for Heating	23,140.71	23,140.71	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	344,964.00	299,807.00	14,190.40	5,068.00	5,068.00	1,013.60	19,817.00	0.00
Interest on Bonds	309,569.00	309,569.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Interest	24,793.47	24,121.38	0.00	672.09	0.00	0.00	0.00	0.00
Depreciation of Equipment	117,434.12	89,151.65	4,194.12	10,680.84	9,167.28	1,923.18	1,688.28	628.77
Depreciation of Buildings	1,904,906.00	1,904,906.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortization of Capital Leases	907.41	907.41	0.00	0.00	0.00	0.00	0.00	0.00
Amortization of Bond Issuance Costs	3,734.24	3,734.24	0.00	0.00	0.00	0.00	0.00	0.00
Amortization of Building Improvements	41,000.76	41,000.76	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	2,871.24	2,871.24	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	14,402,371.91	13,753,420.95	162,709.69	166,732.25	110,452.86	12,754.33	184,721.50	11,580.33
OPERATING INCOME (LOSS)	(76,321.10)	(28,205.77)	(31,720.12)	(4,838.47)	510.64	(2,214.38)	(9,032.67)	(820.33)
NON-OPERATING REVENUE (EXPENSES)								
Interest Revenue	30,128.33	29,547.45	0.00	580.88	0.00	0.00	0.00	0.00
Gain (Loss) on Fixed Assets	269.06	269.06	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenue (Expenses)	30,397.39	29,816.51	0.00	580.88	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	(45,923.71)	1,610.74	(31,720.12)	(4,257.59)	510.64	(2,214.38)	(9,032.67)	(820.33)
Adjustment for Amort. of Contributed Capital	1,786.16	1,786.16	0.00	0.00	0.00	0.00	0.00	0.00
Increase (Decrease) in Retained Earnings	(44,137.55)	3,396.90	(31,720.12)	(4,257.59)	510.64	(2,214.38)	(9,032.67)	(820.33)
Retained Earnings - Beginning of Period	1,661,938.08	1,631,140.08	92,368.00	(56,125.00)	(21,468.00)	1,359.00	(25,064.00)	39,728.00
Adjustments to Retained Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retained Earnings - End of Period	1,617,800.53	1,634,536.98	60,647.88	(60,382.59)	(20,957.36)	(855.38)	(34,096.67)	38,907.67

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : July 3, 1990

TO : **Jeff Zlonis, Deputy Commissioner**
Department of Administration

FROM : Charlie Bieleck, Coordinator
Budget Planning and Operations

PHONE : 6-4724

SUBJECT : Fiscal Year 1991 Rate Packages, Plant Management Leases, Repair and Other Jobs/Alpha, Materials Transfer

The following rates for the above activities are approved to become effective July 1, 1990:

Plant Management Leases

Building	Current Rate F.Y. 1990	Approved Rate F.Y. 1991	Change
Administration	$ 9.92	$ 9.92	$ 0.00
Capitol	10.46	10.46	0.00
Capitol Square	9.08	8.79	-0.29
Centennial	9.01	8.93	-0.08
Ford	10.44	10.44	0.00
Health	8.45	8.45	0.00
State Office	9.66	9.66	0.00
Transportation	8.29	8.29	0.00
Veteran's Service	11.04	11.04	0.00
610 No. Robert	7.88	7.78	-0.10
625 No. Robert	12.31	12.31	0.00
635 No. Robert	0.00	0.00	0.00
671 No. Robert	0.00	0.00	0.00
500-508 Rice St.	9.37	9.37	0.00
127 University	12.84	12.84	0.00
1246 University Ave.	7.48	7.13	-0.35
Historical Society	8.38	8.38	0.00
Duluth Govt. Center	11.25	10.67	-0.58
Judicial Bldg.		18.89	New Rate
Storage - All Bldgs.	2.95	2.95	0.00

Repair and Other Jobs/Alpha

Description	F.Y. 1990 Rate	Approved F.Y. 1991 Rate	Increase/ Decrease
Straight Time Rate	$ 30.50	$ 31.25	$ .75
Premium Time Rate	40.00	40.00	Same level

Alpha Activity

Cost per Point	$ 40.00	$ 30.00	($10.00)

Materials Transfer

Movers - Regular	25.10	25.75	.65
Movers - Premium	30.35	31.10	.75
Mail	20.25	20.75	.50
Central Stores/ Duplicating	24.00	24.60	.60
Set up/Take down Rotunda	15.25	15.60	.35
Chair Rental	.50	.50	Same Level
Table Rental	4.50	4.50	Same Level
Podium with Public Address System Rental	30.00	30.00	Same Level
Expanded Public Address System with Operator and set-up / 4 hours	200.00	200.00	Same Level
Riser (4' x 8 ') Rental	20.00	20.00	Same Level
Skirting for Risers	N/A	15.00	New Rate
Coat Racks (5')	5.00	5.00	Same Level
Easels - Chrome	5.00	5.00	Same Level
Power Cord-Indoor	25.00	25.00	Same Level
Power Cord-Outdoor	N/A	50.00	New Rate
VCR/TV - 1st day	35.00	35.00	Same Level
Additional Days	15.00	15.00	Same Level

BOBN674t

STATE OF MINNESOTA

DEPARTMENT OF ADMINISTRATION

MICROGRAPHICS

Services Provided

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

FMC 74-4 Allowable Cost Standard

"Cost for printing and reproduction services necessary for grant administration, including, but not limited to, forms, reports, manuals and informational literature, are allowable. Publication costs of reports or other media relating to grant program accomplishments or results are allowable when provided for in the grant agreement."

How Rates are Computed

Rates are based on 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, 1990

	FINAL	
	FY0	FY9
ASSETS		
CURRENT ASSETS		
Cash	27,634	46,690
Accounts Receivable	167,314	87,719
Inventories	29,816	26,406
Bond Issuance - Net	0	220
Total Current Assets	224,764	161,035
NON-CURRENT ASSETS		
Fixed Assets	317,498	251,732
Less: Accumulated Depreciation	(243,734)	(232,436)
Total Non-Current Assets	73,764	19,296
TOTAL ASSETS	298,528	180,331
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	46,868	17,911
Salaries Payable	18,679	16,194
Accrued Compensated Absences	26,023	16,873
Customer Deposits	337	337
Loans Payable to General Fund	1,024	1,024
Revenue Bonds Payable (MLP)	4,211	4,010
Accrued Interest (MLP)	268	18
Loans Payable to Master Lease III Fund	7,554	0
Total Current Liabilities	104,964	56,367
NON-CURRENT LIABILITIES		
Loans Payable to General Fund	2,566	3,590
Accrued Compensated Absences	1,509	0
Revenue Bonds Payable (MLP)	0	4,210
Loans Payable to Master Lease III Fund	31,707	0
Total Non-Current Liabilities	35,782	7,800
Total Liabilities	140,746	64,167
FUND EQUITY		
Contributions from General Fund	111,000	111,000
Retained Earnings	46,782	5,164
Total Fund Equity	157,782	116,164
TOTAL LIABILITIES & FUND EQUITY	298,528	180,331

STATE OF MINNESOTA
MICROGRAPHICS
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS
For the period July 1, 1989, through June 30, 1990

FINAL

	FY0 QUARTER	FY0 Y-T-D	FY9 QUARTER	FY9 Y-T-D
OPERATING REVENUE				
Gross Sales	250,752	776,543	204,818	655,036
Less: Cost of Goods Sold	26,717	80,615	20,556	60,695
Gross Margin	224,035	695,928	184,262	594,341
OPERATING EXPENSES				
Salaries & Benefits	143,629	469,455	111,333	390,643
Rent	6,067	43,878	13,030	41,004
Repairs	12,096	51,800	12,543	46,479
Insurance	7,105	7,105	0	0
Printing & Advertising	1,348	2,015	798	1,161
Data Processing	105	751	646	1,524
Purchased Services	1,904	8,299	3,529	9,010
Communications	700	1,848	405	2,056
Travel & Fees	573	1,650	2,304	3,258
Supplies, Materials & Misc. Expenses	2,087	5,372	952	3,139
SWA Indirect Cost	7,805	31,220	9,088	36,358
Depreciation	4,156	15,298	4,086	15,696
Interest Expense (MLP)	696	1,088	103	662
Bond Issuance Costs (MLP)	247	301	18	73
OH - Intertech Division	1	15,178	0	0
Total Operating Expenses	188,519	655,258	158,835	551,063
OPERATING INCOME (LOSS)	35,516	40,670	25,427	43,278
NON-OPERATING REVENUE (EXPENSE)				
Interest Revenue (MLP)	723	948	148	667
Total Non-Operating Revenue (Expense)	723	948	148	667
NET INCOME (LOSS)	36,239	41,618	25,575	43,945
RETAINED EARNINGS, BEGINNING OF PERIOD	10,543	5,164	(20,411)	(38,781)
RETAINED EARNINGS, END OF PERIOD	46,782	46,782	5,164	5,164

STATE OF MINNESOTA
MICROGRAPHICS
STATEMENT OF CASH FLOWS
For the period July 1, 1989, through June 30, 1990

FINAL

INCREASE (DECREASE) IN CASH	FY0 QUARTER	FY0 Y-T-D	FY9 QUARTER	FY9 Y-T-D
Cash Flows from Operating Activities:				
Net Operating Income (Loss)	35,516	40,670	25,427	43,278
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
Noncash Operting Items:				
Depreciation	4,156	15,298	4,086	15,696
Amortization of Deferred Costs	247	301	18	73
NonOperating Items:				
Interest Costs	696	1,088	103	662
Fixed Assets WriteOff	0	0	206	(408)
Change in Assets and Liabilities:				
Accounts Receivable - Operating Revenues	(57,437)	(79,595)	(20,278)	(24,461)
Inventories	(4,310)	(3,410)	(4,836)	2,920
Accounts Payable - Operating Expenses	(39,693)	2,099	6,970	9,293
Salaries Payable	(7,582)	2,485	(7,227)	1,290
Accrued Ccompensated Absences	6,565	10,659	1,218	(1,506)
Interfund Payables	0	0	0	0
Accrued Interest	268	268	0	0
Total Items to be Added (Deducted)	(97,090)	(50,807)	(19,740)	3,559
Net Cash Flows from Operating Activities	(61,574)	(10,137)	5,687	46,837
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Capital Debt Bond Sales	39,262	39,262	0	0
Advances Restricted to Equipment Purchases	0	0	0	4,870
Acquisition of Fixed Assets	(39,262)	(42,908)	0	(4,835)
Bond Issuance Costs - MLP	(81)	(81)	0	55
Capital Debt Interest Expense	(849)	(1,106)	(325)	(155)
Payment of Capital Debt - Principal	(2,005)	(4,010)	(1,905)	(3,710)
Repayment of Advances	0	(1,024)	(3,718)	(6,936)
Net Cash Flows from Capital Fin.	(2,935)	(9,867)	(5,948)	(10,711)
Cash Flows from Investing Activities:				
Cash from Interest Income	723	948	148	667
NET INCREASE (DECREASE) IN CASH	(63,786)	(19,056)	(113)	36,793
CASH, BEGINNING OF PERIOD	91,420	46,690	46,803	9,897
CASH, END OF PERIOD	27,634	27,634	46,690	46,690
CASH PER STATEMENT OF FINANCIAL POSITION	27,634	27,634	46,690	46,690

SCHEDULE OF NONCASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES

During the quarter two items of microfilming equipment were purchased and were not paid as of June 30, 1990. One for $23,393 is to be paid via the Master Lease Program. The bank draw (transfer) was done on July 2. Another for $3,466 is to be paid from own funds and is included in accounts payable.

STATE OF MINNESOTA
MICROGRAPHICS
FOOTNOTES TO FINANCIAL STATEMENT

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	31,351	26,406
Purchases	25,182	84,025
Goods Available for Sale	56,533	110,431
Less: Ending Inventory	29,816	29,816
Cost of Goods Sold	26,717	80,615

4. Fixed Assets

	COST	ACC. DEPRN.
Acquisitions - Microfilming equipment	$69,766	
Retirements - Microfilming equipment	$4,000	$4,000

5. Accounts Payable includes obligations for equipment purchased and delivered before June 30:
$23,392 Due to fund 06 for bank draw made on July 2, 1990.
$3,466 Due to DOT for used equipment (Not Master Lease).
These purchases are included in item 4 above.

SF-00006-05 4 86

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : July 5, 1990

TO : **Jeff Zlonis**, Deputy Commissioner
Department of Administration

FROM : Charlie Bieleck, Coordinator
Budget Planning and Operations

PHONE : 296-4724

SUBJECT : F.Y. 1991 Rate Package Micrographics

The proposed rates for F.Y. 1991 as shown on the attached page are approved to become effective July 1, 1990.

Attachment

bobn675t

VIII. Rate Proposal

DESCRIPTION	FY 90	FY 91	RATE CHANGE
Cameras	$36.50	$36.25	(.25)
Jacket Loading	36.50	36.25	(.25)
Processing			
a. 16mm Regular	6.10	6.25	.15
b. 16mm Thin	7.50	7.75	.25
c. 35mm	7.50	7.75	.25
d. 105mm	.75	.65	(.10)
Duplicating			
a. Microfiche/Jackets	.23	.24	.01
b. 16mm Regular Rolls	5.25	5.00	(.25)
c. 16mm Thin Rolls	7.00	8.75	1.75
d. 35mm Rolls	7.00	7.00	-----
I/O Handling, Labeling, and Retrieval	36.50	36.25	(.25)
Paper Prints	.95	.95	-----
Disintegration	55.00/Barrel	47.75/Barrel	(7.25)
Cartridge Loading	5.00	4.50	(.50)
Step & Repeat Camera	67.00	63.00	(4.00)
Document Preparation	36.50	36.25	(.25)
Card Encoding	36.50	36.25	(.25)
Supplies Markup	22%	30%	8%
Archival Testing	36.50	36.25	(.25)

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 $250 to $300, and the fund is providing the coverage for $167 per vehicle.

STATE OF MINNESOTA
RISK MANAGEMENT - INTERNAL SERVICES FUND
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1990

FINAL

	FY0	FY9
ASSETS		
CURRENT ASSETS		
Cash	2,196,459.90	1,710,478.01
Accounts Receivable	48,297.86	83,390.30
Prepaid Insurance Expenses - Billback	121,259.55	70,921.05
Total Current Assets	2,366,017.31	1,864,789.36
NON-CURRENT ASSETS		
Fixed Assets (Note 1)	12,808.96	4,661.80
Less: Accumulated Depreciation	(2,349.85)	(1,010.10)
Total Non-Current Assets	10,459.11	3,651.70
TOTAL ASSETS	2,376,476.42	1,868,441.06
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	41,976.72	135,421.54
Claims Payable	906,283.05	1,236,092.09
Claims Payable-IBNR (Note 4)	190,922.00	180,726.00
Salaries Payable	1,095.00	1,015.99
Unearned Premium - Auto Self-Insurance	0.00	0.00
Unearned Premium - Wkr. Comp. Self-Insurance	0.00	0.00
Unearned Premium - Other Self-Insurance	11,672.92	68,335.66
Unearned Premium - Billback	115,632.55	70,921.05
Compensated Absences Payable (Note 1)	2,757.91	2,340.50
Total Current Liabilities	1,270,340.15	1,694,852.83
LONG-TERM LIABILITIES		
Compensated Absences Payable (Note 1)	1,014.98	878.48
Total Long-term Liabilities	1,014.98	878.48
Total Liabilities	1,271,355.13	1,695,731.31
FUND EQUITY		
Retained Earnings	0.00	0.00
Reserved Retained Earnings (Note 4)	1,105,121.29	172,709.75
Total Fund Equity	1,105,121.29	172,709.75
TOTAL LIABILITIES AND FUND EQUITY	2,376,476.42	1,868,441.06

STATE OF MINNESOTA
RISK MANAGEMENT - INTERNAL SERVICES FUND
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS
FOR YEAR ENDED JUNE 30, 1990

FINAL

	FY0	FY9
OPERATING REVENUE		
Insurance Premiums - Automobile Self-Insurance	1,428,781.33	960,002.30
Insurance Premiums - Worker Comp. Self-Insurance	312,784.00	0.00
Insurance Premiums - Other Self-Insurance	103,289.24	53,401.34
Insurance Premiums - Billback	227,494.34	214,261.73
Interest Earnings	233,988.18	157,346.55
Total Operating Revenue	2,306,337.09	1,385,011.92
OPERATING EXPENSES		
Claims - Auto Self-Insurance	684,936.33	1,395,428.59
Claims - Worker Comp. Self-Insurance	273,450.43	0.00
Claims - Other Self-Insurance	0.00	0.00
Claims - IBNR (Note 4)	10,196.00	180,726.00
Salaries (Note 1)	35,421.05	14,244.02
Insurance Premium Expense - Billback	227,511.36	214,261.73
Printing	1,262.99	2,283.13
Professional Services - Adjuster	87,351.94	114,731.60
Professional Services - Broker	3,609.06	0.00
Professional Services - Legal and Other	36,091.63	54,011.79
Data Processing	437.31	1,033.04
Other Purchased Services	0.00	1,065.02
Fees	3,336.08	7,338.20
Supplies	1,280.62	645.44
Indirect Costs	7,701.00	2,355.00
Depreciation	1,339.75	932.40
Total Operating Expenses	1,373,925.55	1,989,055.96
OPERATING INCOME (LOSS)	932,411.54	(604,044.04)
NET INCOME (LOSS)	932,411.54	(604,044.04)
Reserved Retained Earnings - Beginning of Period	172,709.75	821,946.37
Adjustment to Reserved Retained Earnings	0.00	(45,192.58)
Reserved Retained Earnings - End of Period	1,105,121.29	172,709.75

STATE OF MINNESOTA
RISK MANAGEMENT - INTERNAL SERVICES FUND
STATEMENT OF CASH FLOWS
FOR YEAR ENDED JUNE 30, 1990

	FINAL	
	FY0	FY9
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income	932,411.54	(604,044.04)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Depreciation	1,339.75	932.40
Change in Assets/Liabilities:		
Accounts Receivable	35,092.44	(78,187.94)
Prepaid Expenses	(50,338.50)	(70,481.05)
Accounts Payable	(93,444.82)	131,404.04
Claims Payable	(329,809.04)	942,667.41
Claims Payable-IBNR	10,196.00	180,726.00
Salaries Payable	79.01	1,015.99
Unearned Premium - Auto Self-Insurance	(19.00)	0.00
Unearned Premium - Worker Comp. Self-Insurance	0.00	0.00
Unearned Premium - Other Self-Insurance	(56,643.74)	68,335.66
Unearned Premium - Billback	44,711.50	70,921.05
Accrued Compensated Absences	553.91	3,218.98
Non-Operating Items:		
Investment Income	(233,988.18)	(157,346.55)
Other Operating Cash Flows:		
Prior Period Adjuster's Fee Adjustment	0.00	(43,874.00)
Total Reconciling Items to be Added (Deducted)	(672,270.67)	1,049,331.99
Net Cash Flows From Operating Activities	260,140.87	445,287.95
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investments in Fixed Assets	(8,147.16)	0.00
Net Cash Flows From Capital Financing Activities	(8,147.16)	0.00
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment Interest Receipts	233,988.18	157,346.55
NET INCREASE (DECREASE) IN CASH	485,981.89	602,634.50
Cash and Investments, Beginning of Period, As Reported	1,710,478.01	1,107,843.51
Change in Reporting Principle	0.00	0.00
Cash and Cash Equivalents, Beginning of Period	1,710,478.01	1,107,843.51
Cash and Cash Equivalents, End of Period	2,196,459.90	1,710,478.01

SCHEDULE OF NON-CASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES

There were no non-cash financing, capital or investing activites.

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. In FY0 the fund began self-insuring the Department of Administration's workers compensation costs; those revenues and expenses are identified separately.

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. Fixed assets worth $8,147.16 were acquired in FY90.

Most salaries and administrative costs are funded by General Fund appropriation; some salaries have been allocated to the fund since March 1, 1989. This statement includes current and long-term compensated absences payable of $2,757.91 and $1,014.98 respectively.

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 $15,415.83 interest earned within the period but not credited to the fund until later.

4. RESERVED RETAINED EARNINGS:

An estimated liability has been included for claims incurred but not reported (IBNR). Reserved Retained Earnings are reserved for additional IBNR and for claims incurred but not enough (IBNE).

5. This financial statement includes claims information known as of June 30, 1990 for claims incurred prior to July 1, 1990.

6. First quarter net income was $325,481.56, second quarter was $166,489.08, third quarter $100,567.96, and fourth quarter $339,872.94.
Reserved Retained Earnings at the end of the first quarter was $498,191.31, second quarter $664,680.39, and third quarter $765,248.35; it is now $1,105,121.29.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : July 3, 1990

TO : **Jeff Zlonis**, Deputy Commissioner
Department of Administration

FROM : Charlie Bieleck, Coordinator
Budget Planning and Operations

PHONE : 6-4724

SUBJECT : F.Y. 1991 Automobile Liability Rates

An annual premium of $167.27 is approved for automobile liability insurance effective July 1, 1990 thru June 30, 1991. After deducting the dividend for the first 6 months of operation based on each agencies loss experience the following rate are approved for the agencies listed:

Agency	F.Y. 1991 Rate
Military Affairs	$ 160.00
Administration	145.00
Agriculture	140.00
Public Safety	167.00
Health	167.00
Jobs and Training	145.00
State Universities	146.00
Community Colleges	158.00
Natural Resources	148.00
Pollution Control	149.00
Education	121.00
IRRRB	149.00
Human Services	149.00
PERA	145.00
Veterans Home	148.00
Zoological Board	118.00
Corrections	148.00
Transportation	153.00
Public Service	142.00
Miscellaneous Agencies	167.00

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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
PRINTING
COMPARATIVE STATEMENT OF FINANCIAL POSITION
as of June 30, 1990

	FY90	FY89
ASSETS		
CURRENT ASSETS		
Cash	888,964	710,586
Invested Treasurer's Cash	1,289	2,167
Accounts Receivable	615,300	653,307
Unbilled Accounts Receivable	238,231	259,143
Inventories - Raw Materials	120,750	96,198
- Work in Process	85,834	77,427
Due from Jobs & Training	4,179	3,960
Due from Other Funds	0	0
Bond Issuance	6,252	8,926
Due from Vendor	0	6,093
Prepaid Insurance	0	0
Total Current Assets	1,960,799	1,817,807
NON-CURRENT ASSETS		
Equipment, Furniture and Fixtures	1,336,797	1,315,412
Less: Accumulated Depreciation	(832,434)	(834,881)
Building Improvements	48,841	40,810
Less: Accumulated Depreciation	(29,178)	(24,334)
Total Non-Current Assets	524,026	497,007
TOTAL ASSETS	2,484,825	2,314,814
ABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	271,302	218,528
Due to Other Funds	0	0
Salaries Payable	63,491	56,373
Contract Payable	18,590	6,949
Accrued Compensated Absences	88,803	75,503
Loans Payable - General Fund	12,887	420,387
Loans Payable - Other Funds	0	400,000
Accrued Interest	2,253	1,962
Revenue Bonds Payable	85,534	93,498
Credit Memos Outstanding	0	3,267
Total Current Liabilities	542,860	1,276,467
NON-CURRENT LIABILITIES		
Loans Payable - General Fund	36,109	48,996
Loans Payable - Other Funds	0	0
Contracts Payable	75,344	27,780
Accrued Compensated Absences	12,500	12,000
Revenue Bonds Payable	156,549	242,083
Total Non-Current Liabilities	280,502	330,859
Total Liabilities	823,362	1,607,326
FUND EQUITY		
Contributions from the General Fund	1,365,000	573,000
Retained Earnings	296,463	134,488
Total Fund Equity	1,661,463	707,488
TOTAL LIABILITIES & FUND EQUITY	2,484,825	2,314,814

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
PRINTING
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
For the Period July 1, 1989 through June 30, 1990

	FY90		FY89	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUE				
Sales	1,486,338	5,816,383	1,471,216	5,717,953
Miscellaneous Sales	0	431	297	681
Less: Returns and Refunds	9,533	17,240	5,963	8,937
Less: Cost of Goods Produced	1,140,599	5,054,289	1,141,441	4,889,560
Gross Margin	336,206	745,285	324,109	820,137
OPERATING EXPENSES				
Salaries and Benefits	75,422	268,242	55,719	263,739
Advertisement	0	320	812	1,983
Rent	6,483	24,125	8,730	30,931
Repairs	676	7,573	1,722	9,979
Insurance	15,000	60,197	1,869	1,869
Printing	1,140	3,751	761	2,783
Data Processing	6,332	7,586	478	858
Purchased Services & Consulting	2,356	14,674	13,883	20,026
Communications	2,481	8,374	2,048	8,639
Travel & Fees	2,579	14,702	1,890	5,703
Supplies	8,148	25,927	4,177	13,554
Indirect Cost	36,082	144,330	32,494	129,978
Depreciation	7,174	12,935	919	3,865
Interest	7,284	23,634	8,323	25,506
Bond Issuance	1,418	2,674	1,210	2,365
Uncollectable Accounts	0	0	0	0
Total Operating Expenses	172,575	619,044	135,035	521,778
OPERATING INCOME (LOSS)	163,631	126,241	189,074	298,359
NON-OPERATING REVENUE (EXPENSE)				
Rent Revenue	4,179	16,399	3,960	15,840
Gain (Loss) on Sale of Equipment	0	14,971	0	(48,809)
Maintenance	(3,664)	(13,507)	(3,515)	(13,168)
Depreciation	(804)	(3,216)	(804)	(3,216)
Investment Revenue - Revenue Bonds	4,501	21,087	7,348	32,195
Total Non-Operating Revenue (Expense)	4,212	35,734	6,989	(17,158)
NET INCOME (LOSS)	167,843	161,975	196,063	281,201
RETAINED EARNINGS, BEGINNING OF PERIOD	128,620	134,488	(61,575)	(146,713)
Prior Period Adjustment	0	0	0	0
Retained Earnings, Beginning of Period, as Restated	128,620	134,488	(61,575)	(146,713)
RETAINED EARNINGS, END OF PERIOD	296,463	296,463	134,488	134,488

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
PRINTING
COMPARATIVE STATEMENT OF COST OF GOODS PRODUCED
For the Period July 1, 1989 through June 30, 1990

	FY90		FY89	
	QUARTER	Y-T-D	QUARTER	Y-T-D
COST OF GOODS PRODUCED				
Salaries & Benefits	408,702	1,626,080	341,822	1,320,386
Rent	41,139	131,665	41,206	130,132
Repairs	21,597	107,728	24,561	115,153
Printing	206,462	1,271,935	267,274	1,745,412
Copy Machine Expense	53,186	245,623	61,577	225,355
Utilities	2,818	11,106	0	0
Purchased Services & Consulting	46,040	153,313	36,602	147,090
Communication & Freight	18,086	49,610	7,516	35,585
Travel & Fees	2,068	8,332	1,104	6,987
Supplies	316,323	1,321,370	274,433	1,036,577
Change in Inventories	(18,078)	(32,959)	43,145	(38,273)
Depreciation	42,256	160,486	42,201	165,156
Interest	0	0	0	0
Total Cost of Goods Produced	1,140,599	5,054,289	1,141,441	4,889,560

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
PRINTING
COMPARATIVE STATEMENT OF CASH FLOWS
- the Period July 1, 1989 through June 30, 1990

	FY90 QUARTER	FY90 Y-T-D
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	163,631	126,241
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Depreciation	49,430	173,421
Amortization of Deferred Costs	1,418	2,674
Change in Assets and Liabilities:		
Accounts Receivable	(75,493)	38,007
Unbilled Accounts Receivable	63,875	20,912
Inventory	(18,078)	(32,959)
Prepaid Expenses	15,000	0
Other Assets	0	5,874
Accounts Payable	40,365	33,703
Salaries Payable	(34,789)	7,118
Accrued Compensated Absences	3,463	13,800
Other Liabilities	0	(3,267)
Non-Operating Items:		
Rent Income	4,179	16,399
Maintenance Expense	(3,664)	(13,507)
Investment Income	4,501	21,087
Interest and Financing Costs	7,284	23,634
Total Reconciling Items to be Added (Deducted)	57,491	306,896
Net Cash Flows from Operating Activities	221,122	433,137
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Capital Contributions	0	792,000
Repayment of Advances from Other Funds	0	(792,000)
Net Cash Flows from Non-Capital Financing Activities	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investment in Fixed Assets	(33,833)	(116,254)
Proceeds from Sale of Fixed Assets	0	15,000
Capital Debt Interest Disbursements	(10,991)	(23,343)
Repayment of Capital Debt Revenue Bond Principal	(47,270)	(93,498)
Repayment of Advances Restricted to Equipment Purchases	(3,911)	(28,387)
Installment Contracts Payments	(4,408)	(9,155)
Net Cash Flows from Capital Financing Activities	(100,413)	(255,637)
NET INCREASE (DECREASE) IN CASH	120,709	177,500
Cash, Beginning of Period	769,544	712,753
Cash, June 30, 1990	890,253	890,253

SCHEDULE OF NON-CASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES:

A cutter valued at $68,360 was purchased on an installment basis. The principal balance at 6/30/90 is $65,597.68.

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
PRINTING
Footnotes to Financial Statement

1. State Printer utilizes full accrual accounting in compliance with generally accepted accounting priciples.

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 $2,581 for Worker's Compensation and $110 for Unemployment Compensation.

5. During FY90 the printing activity acquired fixed assets at a cost of $104,697 and retired, sold, expensed or traded-in assets with an historical cost of $159,401 and accumulated depreciation of $159,372.

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. The Legislature increased Printings Contributed Capital by $792,000 to $1,365,000.

9. Prepaid Insurance is one-fourth of the annual insurance premium of $60,000 paid for Worker's Compensation insurance. The balance of the premium has been expensed as insurance expense.

DEPARTMENT of Finance

STATE OF MINNESOTA

Office Memorandum

DATE August 7, 1990

TO Jeff Zlonis, Deputy Commissioner
Department of Administration

FROM Bruce Reddemann, Director BJR
Budget Operations

PHONE 6-5188

SUBJECT Rate Package for State Printer - F.Y. 1991

The following rates are approved for fiscal year 1991:

Cost Center	F.Y. 1991	F.Y. 1990
Shipping/Handling	35.5%	35.5%
Overloads	10%	10%
Xerox 1090	0.042	0.042
MacIntosh	50.00	0
Composition	50.00	44.75
Keylining	38.00	34.50
Film Processing	51.85	48.85
Platemaking	48.85	51.85
Small Presses	43.85	43.85
Ryobi 2/Color Press	52.80	52.80
Davidson Press	52.00	48.30
Apollo Press	55.50	53.05
Harris Press	59.60	50.25
Heidelberg 2/Color Press	90.00	86.70
Xerox 5090	0.026	0.045
Xerox 9900	0.060	0.06
Copy Centers	87.00	89.80
Cutters/Folders	35.50	32.30
Collators	36.90	36.90
Small Bindery	32.60	31.40
Handwork	32.60	30.15
Shrinkwrap	32.60	32.60

Outside printing vendors are reluctant to share the rates charged for the various services they provide. The pricing of jobs depends on many factors such as quality and service levels, plant capacity and what the market will bear.

cc: Brian Roherty
Don Klein
Karen Carpenter
Bart Nelson
Steve Ordahl
Charlie Bieleck
Mike Rajacich

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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
DOCUMENTS
Comparative Statement of Financial Position
As of 06/30/90

	Current Year	Prior Year
ASSETS		
CURRENT ASSETS		
Cash in State Treasury	439,149.47	588,061.89
Cash on Hand	13,419.68	14,272.24
Petty Cash	1,000.00	1,000.00
Accounts Receivable	39,854.79	195,597.60
Prepaid Supplies	4,164.32	6,578.20
Inventory - Resale	323,974.87	279,511.58
Inventory - Promotional	6,260.90	3,196.00
TOTAL CURRENT ASSETS	827,824.03	1,088,217.51
NON-CURRENT ASSETS		
Building Improvements	28,583.87	28,583.87
Accumulated Depreciation	(23,833.71)	(21,393.21)
Equipment, Furniture & Fixtures	323,766.25	179,524.63
Accumulated Depreciation	(158,098.82)	(113,892.14)
TOTAL NON-CURRENT ASSETS	170,417.59	72,823.15
TOTAL ASSETS	998,241.62	1,161,040.66
LIABILITIES & FUND EQUITY		
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable - Trade	57,817.25	173,654.77
Accounts Payable - Consignment	6,482.26	728.50
Salaries Payable	20,558.93	23,938.18
Accrued Compensated Absences	52,106.73	53,072.51
Deferred Revenue	75,141.60	91,341.40
TOTAL CURRENT LIABILITIES	212,106.77	342,735.36
TOTAL LIABILITIES	212,106.77	342,735.36
FUND EQUITY		
Retained Earnings	291,134.85	323,305.30
Contributions from the General Fund	495,000.00	495,000.00
TOTAL FUND EQUITY	786,134.85	818,305.30
TOTAL LIABILITIES & FUND EQUITY	998,241.62	1,161,040.66

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
DOCUMENTS
Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Period 07/01/89 Through 06/30/90

	FY90		FY89	
	Current Quarter	Year-To-Date	Current Quarter	Year-To-Date
OPERATING REVENUE				
Sales	417,652.37	1,885,504.02	588,080.98	1,869,206.90
Returns and Refunds	(4,646.15)	(22,027.18)	(7,140.45)	(23,682.11)
Net Sales	413,006.22	1,863,476.84	580,940.53	1,845,524.79
COST OF GOODS SOLD				
Cost of Goods Sold	155,575.84	745,984.41	286,203.88	736,375.79
Gross Margin	257,430.38	1,117,492.43	294,736.65	1,109,149.00
OPERATING EXPENSES				
Salaries and Benefits	160,709.72	682,574.09	163,257.76	626,429.90
Rent	16,442.72	47,709.55	11,305.15	42,950.39
Advertising	25.00	1,661.50	295.00	2,229.20
Repairs	773.27	6,350.68	1,871.96	5,453.87
Printing - Miscellaneous	8,956.04	46,474.07	21,209.89	80,577.54
Prof./Tech. Services	335.00	335.00	5,976.56	6,876.56
Data Processing	2,145.97	30,009.23	23.66	21,055.72
Purchased Services	2,528.29	15,566.92	3,365.37	11,291.34
Postage	19,650.92	94,055.99	32,657.70	84,458.14
Telephone	5,411.28	17,864.81	4,285.00	13,390.79
Addressing/Inserting	1,336.50	6,995.93	3,004.25	4,831.57
Freight	15,529.12	59,676.45	13,901.69	51,421.92
Travel	1,148.30	6,386.99	1,848.80	5,855.95
Fees and Fixed Charges	476.29	3,789.09	1,647.28	5,061.94
Supplies	4,901.78	27,766.40	7,318.70	29,649.31
Depreciation	13,832.30	46,647.18	6,917.28	25,352.65
Indirect Costs	15,324.75	61,299.00	12,777.75	51,111.00
Total Operating Expense	269,527.25	1,155,162.88	291,663.80	1,067,997.79
OPERATING INCOME (LOSS)	(12,096.87)	(37,670.45)	3,072.85	41,151.21
NON-OPERATING INCOME				
Rents	5,500.00	5,500.00	0.00	0.00
NET INCOME (LOSS)	(6,596.87)	(32,170.45)	3,072.85	41,151.21
Retained Earnings, Beginning of Period	297,731.72	323,305.30	320,232.45	282,154.09
Retained Earnings, End of Period	291,134.85	291,134.85	323,305.30	323,305.30

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
DOCUMENTS
Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Period 07/01/89 Through 06/30/90

Bookstore

	FY90		FY89	
	Current Period	Year-To-Date	Current Period	Year-To-Date
OPERATING REVENUE				
Sales	340,405.03	1,558,456.29	516,053.02	1,579,106.13
Returns and Refunds	(4,646.15)	(21,477.18)	(7,010.45)	(23,162.11)
Net Sales	335,758.88	1,536,979.11	509,042.57	1,555,944.02
COST OF GOODS SOLD				
Cost of Goods Sold	110,945.15	545,597.88	241,555.82	573,220.06
Gross Margin	224,813.73	991,381.23	267,486.75	982,723.96
OPERATING EXPENSES				
Salaries and Benefits	142,564.70	605,159.18	143,869.26	553,463.62
Rent	12,772.71	37,192.84	9,009.42	33,828.16
Advertising	19.25	1,279.36	227.15	1,903.10
Repairs	595.42	4,990.77	1,491.78	4,300.22
Printing - Miscellaneous	8,938.40	44,560.95	20,872.31	79,121.40
Prof./Tech. Services	257.95	257.95	4,601.95	5,294.95
Data Processing	2,145.97	30,009.23	23.66	21,055.72
Purchased Services	2,411.13	14,500.35	2,809.94	10,280.58
Postage	15,931.78	77,163.63	26,290.05	69,084.04
Telephone	4,166.70	13,755.91	3,299.45	10,310.93
Addressing/Inserting	935.00	5,561.63	2,555.95	4,383.27
Freight	15,529.12	59,676.45	13,901.69	51,421.92
Travel	884.19	4,917.98	1,423.58	4,509.08
Fees and Fixed Charges	366.74	2,917.59	1,268.41	3,897.70
Supplies	4,039.44	22,057.43	5,718.50	24,110.44
Depreciation	10,650.87	35,918.31	5,326.31	19,521.52
Indirect Costs	11,800.06	47,200.24	9,838.87	39,355.48
Total Operating Expense	234,009.43	1,007,119.80	252,528.28	935,842.13
OPERATING INCOME (LOSS)	(9,195.70)	(15,738.57)	14,958.47	46,881.83
NON-OPERATING INCOME				
Rents	4,235.00	4,235.00	0.00	0.00
NET INCOME (LOSS)	(4,960.70)	(11,503.57)	14,958.47	46,881.83
Retained Earnings, Beginning of Period	305,737.23	312,280.10	297,321.63	265,398.27
Retained Earnings, End of Period	300,776.53	300,776.53	312,280.10	312,280.10

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
DOCUMENTS
Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Period 07/01/89 Through 06/30/90

State Register

	FY90		FY89	
	Current Period	Year-To-Date	Current Period	Year-To-Date
OPERATING REVENUE				
Sales	77,247.34	327,047.73	72,027.96	290,100.77
Returns and Refunds	0.00	(550.00)	(130.00)	(520.00)
Net Sales	77,247.34	326,497.73	71,897.96	289,580.77
COST OF GOODS SOLD				
Cost of Goods Sold	44,630.69	200,386.53	44,648.06	163,155.73
Gross Margin	32,616.65	126,111.20	27,249.90	126,425.04
OPERATING EXPENSES				
Salaries and Benefits	18,145.02	77,414.91	19,388.50	72,966.28
Rent	3,670.01	10,516.71	2,295.73	9,122.23
Advertising	5.75	382.14	67.85	326.10
Repairs	177.85	1,359.91	380.18	1,153.65
Printing - Miscellaneous	17.64	1,913.12	337.58	1,456.14
Prof./Tech. Services	77.05	77.05	1,374.61	1,581.61
Purchased Services	117.16	1,066.57	555.43	1,010.76
Postage	3,719.14	16,892.36	6,367.65	15,374.10
Telephone	1,244.58	4,108.90	985.55	3,079.86
Addressing/Inserting	401.50	1,434.30	448.30	448.30
Travel	264.11	1,469.01	425.22	1,346.87
Fees and Fixed Charges	109.55	871.50	378.87	1,164.24
Supplies	862.34	5,708.97	1,600.20	5,538.87
Depreciation	3,181.43	10,728.87	1,590.97	5,831.13
Indirect Costs	3,524.69	14,098.76	2,938.88	11,755.52
Total Operating Expense	35,517.82	148,043.08	39,135.52	132,155.66
OPERATING INCOME (LOSS)	(2,901.17)	(21,931.88)	(11,885.62)	(5,730.62)
NON-OPERATING INCOME				
Rents	1,265.00	1,265.00	0.00	0.00
NET INCOME (LOSS)	(1,636.17)	(20,666.88)	(11,885.62)	(5,730.62)
Retained Earnings, Beginning of Period	(8,005.51)	11,025.20	22,910.82	16,755.82
Retained Earnings, End of Period	(9,641.68)	(9,641.68)	11,025.20	11,025.20

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
DOCUMENTS
Statement of Cash Flows
As of 06/30/90

	FY90	
	Current Period	Year-To-Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	(12,096.87)	(37,670.45)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Noncash Items:		
Depreciation	13,832.30	46,647.18
Change in Assets and Liabilities:		
Accounts Receivable	18,579.91	155,742.81
Due from General Fund	0.00	0.00
Prepaid Supplies	(2,824.63)	2,413.88
Inventory	7,152.77	(47,528.19)
Salaries Payable	(10,851.63)	(3,379.25)
Accounts Payable - Trade	(14,558.93)	(115,837.52)
- Consignment	(1,642.08)	5,753.76
- Indirect Costs	0.00	0.00
Accrued Compensated Absences	(1,571.50)	(965.78)
Deferred Revenue	(52,636.36)	(16,199.80)
Nonoperating Items:		
Rent Income	5,500.00	5,500.00
Total Reconciling Items to be Added (Deducted)	(39,020.15)	32,147.09
Net Cash Flows from Operating Activities	(51,117.02)	(5,523.36)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investment in Fixed Assets	(2,935.14)	144,241.62
Proceeds from Sale of Fixed Assets	0.00	0.00
Net Cash Flows from Capital Financing Activities	(2,935.14)	144,241.62
Net Increase (Decrease) in Cash	(48,181.88)	(149,764.98)
Cash, Beginning of Period	501,751.03	603,334.13
Cash, June 30, 1990	453,569.15	453,569.15

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
DOCUMENTS
FOOTNOTES TO FINANCIAL STATEMENT
June 30, 1990

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, building improvements and renovations, 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:

Bookstore	$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	52,081.57
Vested Severance Pay	0.00
Compensatory Time	25.16
Total	$52,106.73

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 FY90 Documents acquired fixed assets at a cost of $147,176.76 and sold, expensed or retired assets with an historical cost of $0.00 and accumulated depreciation of $0.00. The $144,241.62 is net of one personal computer with a value of $2,935.14 which was returned to the vendor.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : July 2, 1990

TO : **Jeff Zlonis**, Deputy Commissioner
Department of Administration

FROM : Charlie Bieleck, Coordinator
Budget Planning and Operations

PHONE : 296-4724

SUBJECT : F.Y. 1991 Rates for State Register

The following rates for the State Register are approved for fiscal year 1991.

	Current Rate	Approved Rate
Subscriptions - per year	$130.00	$140.00
Billable Pages - per page	78.00	78.00

Mike Rajacich
BOBN661t

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.

STATE OF MINNESOTA
TELECOMMUNICATIONS
BALANCE SHEET

FINAL REV. 11/15/90

	JUNE 30, 1990	1989
ASSETS		
CURRENT ASSETS		
Cash	1,565,141	654,315
Accounts Receivable	2,157,914	1,113,863
Financing Leases Receivable	86,898	149,935
Deferred Bond Issuance Cost	2,050	4,693
Prepaid Expense	0	0
Due from General	0	0
Total Current Assets	3,812,003	1,922,806
NON-CURRENT ASSETS		
Fixed Assets	532,842	876,099
Less: Accumulated Depreciation	(522,546)	(626,959)
Financing Leases Receivable	75,999	217,201
Total Non-Current Assets	86,295	466,341
TOTAL ASSETS	3,898,298	2,389,147
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	1,337,519	666,093
Salaries Payable	9,805	7,480
Compensated Absences	22,749	8,617
Due to the General Fund	0	0
Loans Payable	336,571	1,141,284
Deferred Revenue	0	0
Revenue Bonds Payable	113,344	178,060
Total Current Liabilities	1,819,988	2,001,534
LONG-TERM LIABILITIES		
Loans Payable	550,000	886,571
Revenue Bonds Payable	89,232	349,141
Compensated Absences	6,174	2,301
Total Long-Term Liabilities	645,406	1,238,013
Total Liabilities	2,465,394	3,239,547
FUND EQUITY		
Contributions from the General Fund	1,592,000	592,000
Retained Earnings	(159,096)	(1,442,400)
Total Fund Equity	1,432,904	(850,400)
TOTAL LIABILITIES & FUND EQUITY	3,898,298	2,389,147

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

FINAL REV. 11/15/90

	FY90		FY89	
	QUARTER ENDED 6/30/90	Y-T-D	QUARTER ENDED 6/30/89	Y-T-D
OPERATING REVENUE				
Gross Sales (Note 5)	2,385,628	8,494,474	1,920,625	7,387,671
Less: Cost of Goods Sold	1,812,367	6,351,276	1,704,219	6,420,942
Gross Margin	573,261	2,143,198	216,406	966,729
OPERATING EXPENSES				
Salaries & Benefits (Note 3)	68,622	301,388	61,316	238,134
Rents & Leases	1,642	6,951	(1,200)	11,400
Repairs	(8,688)	8,065	32,816	55,866
Insurance	3,163	3,163	424	461
Printing & Binding	0	0	0	680
Prof/Tech. Services	0	7,201	0	0
Purchased Services	0	0	20,000	20,000
Data Processing	4,477	16,904	8,568	33,509
Billing Service	54,546	115,440	18,500	122,028
Travel In-State	2,196	2,921	0	0
Travel Out-State	0	1,984	0	0
Fees	0	220	0	0
Supplies	35	213	384	384
Indirect Cost-Division	(29,709)	121,000	0	0
Indirect Cost-State	36,388	145,558	34,957	139,830
Interest	3,983	19,077	7,690	39,979
Amortization	6,924	6,924	0	0
Total Operating Expense	143,579	757,009	183,455	662,271
OPERATING INCOME (LOSS)	429,682	1,386,189	32,951	304,458
NON-OPERATING INCOME (EXPENSE)				
PBX Rental	0	19,587	9,701	38,804
Interest Reimbursement	1,577	9,687	(43,348)	(170,283)
PBX Depreciation	(3,278)	(23,659)	10,530	33,386
Miscellaneous	0	0	0	0
Loss on Equip. Transfer	(7,799)	(7,799)	0	0
Total Non-Operating Income (Expense)	(9,500)	(2,184)	(23,117)	(98,093)
NET INCOME	420,182	1,384,005	9,834	206,365
RETAINED EARNINGS, BEGINNING OF PERIOD	(478,577)	(1,442,400)	(1,372,015)	(1,527,808)
ADJUSTMENT TO RETAINED EARNINGS	(100,701)	(100,701)	(80,219)	(120,957)
RETAINED EARNINGS, END OF PERIOD	(159,096)	(159,096)	(1,442,400)	(1,442,400)

STATE OF MINNESOTA
TELECOMMUNICATIONS
\TEMENT OF CASH FLOWS
NE 30, 1990

FINAL REV. 11/15/90

	4TH QTR.	Y-T-D
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	429,682	1,386,189
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Amortization	6,924	6,924
Change in Assets and Liabilities:		
Accounts Receivable	(107,177)	(988,719)
Salaries Payable	(28,118)	2,325
Accounts Payable	(105,784)	671,426
Due to General Fund	1,373	0
Accrued Compensated Absences	15,871	18,005
Operating Loan Repayment	(80,000)	(1,070,000)
Non-Operating Items:		
Interest and Financing Costs	3,983	19,077
Total Reconciling Items to be Added (Deducted)	(292,928)	(1,340,962)
NET CASH FLOWS FROM OPERATING ACTIVITIES	136,754	45,227
'SH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Capital Contribution	0	1,000,000
Operating Transfers In	(100,701)	(100,701)
NET CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	(100,701)	899,299
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Equipment Purchase	(5,925)	(5,925)
Collection from Financing Equipment	35,838	140,118
PBX Rental	0	19,587
Master Lease Interest Reimbursements	1,577	9,687
Revenue Bond (Master Lease) Payments	(54,193)	(106,806)
Repayment of Advances Restricted to Equipment Purchases	(16,571)	(71,284)
Master Lease Interest Payment	(3,983)	(19,077)
NET CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(43,257)	(33,700)
NET INCREASE (DECREASE) IN CASH	(7,204)	910,826
Cash and Investments, Beginning of Period as Reported	1,572,345	654,315
Change in Reporting Principle	0	0
Cash and Cash Equivalents, Beginning of Period	1,572,345	654,315
CASH AND CASH EQUIVALENTS, END OF PERIOD	1,565,141	1,565,141

STATE OF MINNESOTA
TELECOMMUNICATIONS
FOOTNOTES TO 4TH QUARTER FINANCIAL STATEMENT
'90

FINAL REV. 11/15/90

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 $145,560 per year.

NOTE 2. LEGISLATION AFFECTING TELECOMMUNICATIONS:

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

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1(a), restricts Telecommunications contribution from the General Fund at $342,000, effective July 1, 1979. Minnesota Laws 1985 Special Session, Chapter 13, Section 16 increased the contribution by $250,000 effective July 1, 1985.

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

NOTE 3. ACCRUED COMPENSATED ABSENCES:

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

NOTE 4. CHANGE IN CONTRIBUTED CAPITAL:

Contributed Capital increased by $1,000,000 due to transfer from Computer Services Fund as per Minnesota Laws of 1989, Chapter 335, section 15.

NOTE 5. ADJUSTMENT TO RETAINED EARNINGS:

Adjustment to Retained Earnings is for uncollectable Accounts Receivables prior to FY90 written off.

NOTE 6. MASTER LEASE PAYMENTS:

	MASTER LEASE PAYMENTS
Fiscal Year ending	
1990	$106,805.88
1991	$85,482.46
1992	$32,871.28
Present Value of Net Minimum Payments	$225,159.62

SF-00006-05 (4-86)

STATE OF MINNESOTA

Office Memorandum

DEPARTMENT : of Finance

DATE : September 5, 1990

TO : Jeff Zlonis, Deputy Commissioner
Department of Administration

FROM : Bruce J. Reddemann, Director
Budget Operations

PHONE : 6-5188

SUBJECT : Telecommunications Rate Package F.Y. 1991

The following rates are approved for F.Y. 1991 effective September 1, 1990:

	Current Rate	Approved Rate Eff. Sept.1
MN Calls	$ .27 per min days .21 per min nites	$ .20 per min
Interstate	.28 per min days .22 per min nites	.20 per min
Canadian	.40 per min	.25 per min
International	2.05 per min	1.15 per min
Directory Assistance	.80 per min	.95 per min
Public InWATS	.40 per min	.40 per min
Bulk mileage	2.22 per mi	2.00 per mi
Terminations	Previously billed by AT&T	91.00 per termination
Recorded Intercept	NA	25.00 per mo .40 per min
Live Intercept	NA	100.00 per mo .40 per min
SURCHARGES: (In addition to direct charges)		
800 Service	$ .01 per min	$ .02 per min
Misc. Equipment-Shared Circuits	15.6% per mo	9.6% per mo
DS-1 Service	15.9% per mo	10.0% per mo
Capitol Equipment	15.6% per mo	14.9% per mo
PBX Shared Equipment	2.00 per station per mo	2.45 per station per mo
Centron Shared Equipment	2.00 per station per yr	1.00 per station per yr

BOBN700t

F.Y. 1990 ACTUAL

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1990 ACTUAL PLAN

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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1990 ACTUAL PLAN

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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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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1990 ACTUAL PLAN

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EXHIBIT A-1
ACTUAL 1990

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	BUILDING CDE/CONST	BUILDING FUND	PLANT MGMT	STATE REG & DOC	MICRO GRAPHICS	ELECTRNC EQUIP RENTAL	STARS	TELECOMM	MOTOR POOL	STATE PRINTER
ADMN-ADMIN MGMT	55,349	55,882	238,568	42,109	25,457	7,802	7,288	67,989	94,828	124,671
ADMN-PROPERTY MGMT	677		12,530	339	339	339			339	2,709
ADMN-INTERTECH GROUP	1,622	62	2,379	1,329	136	62			327	614
ADMN-INFORM POL OFF	207		131	1,694	31	2	412	755	1,323	90
ADMN-OPERATIONS MGMT	709		2,133	5,142	233	23	269	147	246	829
ADMN-MATERIALS MGMT	1,196	86,218	12,238	2,430	1,495	5,191	479	1,314	13,600	2,570
FIN-FISC MGMT/ADM										
FIN-BUDGET	982	2,337	4,404	1,826	678	613	184	5,082	6,941	4,502
FIN-ACCOUNTING	3,349	8,244	13,969	6,136	2,096	2,183	407	19,918	27,592	18,231
FIN-OTHER	871	924	6,113	1,160	625	398	152	2,370	3,293	4,202
EMPLOYEE RELATIONS	4,510		27,736	3,526	2,734	263	855	1,954	2,797	10,413
MEDIATION SVCS	23		150	19	14		5	6	17	65
LEGISLATIVE AUDIT										
TREASURER	129	317	539	237	81	84	16	768	1,063	703
ATTY GENERAL										
SINGLE AUDIT		81								
IMB CREDIT	(91)		(58)	(743)	(14)	(1)	(181)	(331)	(580)	(39)
TOTAL PLAN ALLOCATN	69,533	154,065	320,832	65,204	33,905	16,959	9,886	99,972	151,786	169,560
F.Y. 1990 BUDGET PLAN	63,845	107,607	344,238	70,024	35,590	22,731	0	130,483	179,390	186,755
ROLL FRWRD ADJUSTMNT	5,688	46,458	(23,406)	(4,820)	(1,685)	(5,772)	9,886	(30,511)	(27,604)	(17,195)

EXHIBIT A-2
ACTUAL 1990

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	CENTRAL STORES	MTLS SVCS DIST	COMMUTER VANS	COMPUTER SVCS	ADDRESS & INSERT	MATERIALS TRANSFER	CAPITOL PARKING	MGMT ANAL SPEC FUND	IISAC	911 EMERGNCY
ADMN-ADMIN MGMT	90,543	20,309	3,558	350,974	11,695	15,363	10,166	15,314	994	17,706
ADMN-PROPERTY MGMT	339			1,693	339			339		
ADMN-INTERTECH GROUP	140	261	18	27,566		12	91	218	354	259
ADMN-INFORM POL OFF	19	1	9	134			5			5
ADMN-OPERATIONS MGMT	273	287	9	4,243	89	159	104	149		35
ADMN-MATERIALS MGMT	4,899	153	300	42,957	274	36	1,269	264	10	
FIN-FISC MGMT/ADM										
FIN-BUDGET	6,693	1,658	322	8,452	363	99	900	353	259	1,625
FIN-ACCOUNTING	26,925	2,987	979	19,444	1,146	54	3,011	754	367	5,303
FIN-OTHER	3,270	649	176	8,185	543	328	586	324	39	627
EMPLOYEE RELATIONS	2,453	1,690	127	41,217	1,187	2,102	280	1,834		466
MEDIATION SVCS	11	8		221	16	11		11		3
LEGISLATIVE AUDIT										
TREASURER	1,038	115	37	750	44	2	116	29	14	204
ATTY GENERAL										
SINGLE AUDIT										
IMB CREDIT	(9)		(4)	(59)			(2)			(2)
TOTAL PLAN ALLOCATN	136,594	28,118	5,531	505,777	15,696	18,166	16,526	19,589	2,037	26,231
F.Y. 1990 BUDGET PLAN	147,524	32,339	5,628	524,838	15,596	23,208	29,460	21,507	762	283,898
ROLL FRWRD ADJUSTMNT	(10,930)	(4,221)	(97)	(19,061)	100	(5,042)	(12,934)	(1,918)	1,275	(257,667)

EXHIBIT A-3
ACTUAL 1990

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	RISK MGMT	VOLUNTR SVCS	OTHER	AGRICULT	ANIMAL HEALTH	ARTS BOARD	AUDITOR	COMMERCE	COMMUNIC IMP BD	COMM COLL BD
ADMN-ADMIN MGMT	4,219	2,209	15,307							
ADMN-PROPERTY MGMT				7,111			339	677		6,773
ADMN-INTERTECH GROUP		9	28	23,821	1,950	901	3,648	24,405	9,112	77,382
ADMN-INFORM POL OFF	19		31	1,557	445	20	25	301	39	1,037
ADMN-OPERATIONS MGMT	11	196	35	15,706	1,198	203	2,668	10,565	338	36,423
ADMN-MATERIALS MGMT	966	87	5,228	55,474	2,602	12,515	1,844	7,326	1,163	141,269
FIN-FISC MGMT/ADM										
FIN-BUDGET	361	255	1,473	46,273	4,236	5,410	2,443	19,897	1,032	50,238
FIN-ACCOUNTING	1,139	348	1,868	58,088	5,440	4,299	6,569	35,791	934	172,353
FIN-OTHER	164	54	268	17,274	2,052	809	3,398	9,079	120	66,941
EMPLOYEE RELATIONS	158	175	366	74,146	6,333	2,684	18,527	39,580	175	423,144
MEDIATION SVCS	1	1		426	35	12	84	203	1	2,194
LEGISLATIVE AUDIT				38,177	4,417		727	47,348		260,057
TREASURER	43	13	72	2,935	209	166	254	1,380	36	6,644
ATTY GENERAL										
SINGLE AUDIT			83	37	6	21				180
IMB CREDIT	(9)		(14)	(683)	(195)	(9)	(11)	(132)	(17)	(455)
TOTAL PLAN ALLOCATN	7,072	3,347	24,745	340,342	28,728	27,031	40,515	196,420	12,933	1,244,180
F.Y. 1990 BUDGET PLAN	7,701	3,550	81,651	432,404	21,295	48,585	52,085	218,168	1,817	1,378,914
ROLL FRWRD ADJUSTMNT	(629)	(203)	(56,906)	(92,062)	7,433	(21,554)	(11,570)	(21,748)	11,116	(134,734)

EXHIBIT A-4
ACTUAL 1990

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	CORRCTNS	DISABLTY COUNCIL	EDUC CENT OFF	EDUC FBLT SCHL	EDUC VO-TECH	GAMING ADM-UNIT	GAMBLING CONTROL	GREATER MN CORP	HEALTH	MEDICAL EXAMNR BD
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT	12,869	339	3,048	1,693	1,016	2,371	339		4,064	677
ADMN-INTERTECH GROUP	53,087	752	27,735	3,091	8,579	23	1,273	2,780	37,882	687
ADMN-INFORM POL OFF	6,620	18	4,963	36	3,007	22	14	30	10,169	10,758
ADMN-OPERATIONS MGMT	29,034	669	31,116	2,509	6,283	37	1,117	11	13,173	1,376
ADMN-MATERIALS MGMT	114,796	739	40,206	50,107	15,513	403	704	4,437	84,056	1,357
FIN-FISC MGMT/ADM										
FIN-BUDGET	112,606	2,321	71,255	7,399	41,318	250	1,180	3,572	93,114	2,328
FIN-ACCOUNTING	164,165	2,115	117,341	8,727	29,161	286	1,458	3,959	104,543	4,814
FIN-OTHER	71,037	430	27,075	1,660	5,927	59	371	418	31,300	1,077
EMPLOYEE RELATIONS	355,049	1,733	71,043	33,195	19,741	380	2,028		148,862	3,662
MEDIATION SVCS	1,993	11	359	195	95	2	8		831	21
LEGISLATIVE AUDIT	182,680	6,412	145,063		30,925	10,580	14,764	30,177	27,226	9,536
TREASURER	6,329	82	5,724	337	1,124	11	57	153	4,030	186
ATTY GENERAL										
SINGLE AUDIT	71		6,644		672				2,015	
IMB CREDIT	(2,904)	(8)	(2,177)	(16)	(1,319)	(10)	(6)	(13)	(4,461)	(4,719)
TOTAL PLAN ALLOCATN	1,107,432	15,613	549,395	108,933	162,042	14,414	23,307	45,524	556,804	31,760
F.Y. 1990 BUDGET PLAN	1,193,454	15,477	564,046	109,804	210,303	0	0	0	624,715	26,147
ROLL FRWRD ADJUSTMNT	(86,022)	136	(14,651)	(871)	(48,261)	14,414	23,307	45,524	(67,911)	5,613

EXHIBIT A-5
ACTUAL 1990

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHROPRCTR BOARD	PSYCHOLGY BOARD	OPTOMETRY BOARD	NURSING HOME BD	SOC WRK & MNTL HLTH	SOC WRK LIC BD	MARR/FAM THERAPY
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT	339	339	339	339	339	339	339	339	339	339
ADMN-INTERTECH GROUP	1,159	268	369	164	90	69	95			
ADMN-INFORM POL OFF	908	691	667	610			4	5	14	11
ADMN-OPERATIONS MGMT	2,198	91	289	53	46	34	27	93	14	11
ADMN-MATERIALS MGMT	470	62	738	793	135	94	44	324	314	132
FIN-FISC MGMT/ADM										
FIN-BUDGET	2,542	1,200	1,384	1,050	731	416	632	1123	580	414
FIN-ACCOUNTING	5,356	2,177	2,853	2,008	1,423	626	950	2411	1038	618
FIN-OTHER	1,084	367	409	308	240	95	144	377	145	84
EMPLOYEE RELATIONS	3,736	1,210	883	701	601	318	350	1240	182	146
MEDIATION SVCS	21	5	6	4	3	2	1	7		
LEGISLATIVE AUDIT			11,670	8,753						
TREASURER	206	84	110	78	55	24	36	93	40	24
ATTY GENERAL										
SINGLE AUDIT										
IMB CREDIT	(398)	(304)	(293)	(267)			(2)	(2)	(6)	(5)
TOTAL PLAN ALLOCATN	17,621	6,190	19,424	14,594	3,663	2,017	2,620	6,010	2,660	1,774
F.Y. 1990 BUDGET PLAN	23,534	9,943	13,146	8,009	6,220	3,146	4,269	2276	1178	2251
ROLL FRWRD ADJUSTMNT	(5,913)	(3,753)	6,278	6,585	(2,557)	(1,129)	(1,649)	3,734	1,482	(477)

EXHIBIT A-6
ACTUAL 1990

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	UNLIC MNTL HLTH PROV	PODIATRY BOARD	VET MED BOARD	HEARING EXAMINER	HIGHER ED COORD BD	HIGHER ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS	HUMAN SVC CENT OFF	HUMAN SVCS INST
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT			339	1,016	339		2,709	677	13,207	17,270
ADMN-INTERTECH GROUP	529	5	54	4,261	4,367		17,890	9,670	69,978	56,219
ADMN-INFORM POL OFF			154	20	960		7,426	13	462,067	277
ADMN-OPERATIONS MGMT	13		17	994	6,712	39	5,208	2,224	76,992	74,354
ADMN-MATERIALS MGMT	261	1	90	8,657	7,083	3	7,377	2,816	81,943	69,541
FIN-FISC MGMT/ADM										
FIN-BUDGET	599	313	574	2,388	28,423	151	18,905	4,286	114,203	67,521
FIN-ACCOUNTING	869	362	805	7,398	17,370	47	15,678	2,751	163,067	120,734
FIN-OTHER	112	69	126	2,532	6,271	68	5,563	1,990	49,541	200,784
EMPLOYEE RELATIONS	175		219	12,842	12,321	525	22,913	11,813	179,294	982,057
MEDIATION SVCS			2	32	41	2	124	62	1,030	5,849
LEGISLATIVE AUDIT					19,668			17,171	170,548	81,058
TREASURER	33	14	31	285	3,578	2	604	106	15,602	4,655
ATTY GENERAL										
SINGLE AUDIT					73		2,229	12	41,124	4
IMB CREDIT			(67)	(9)	(421)		(3,257)	(6)	(202,695)	(122)
TOTAL PLAN ALLOCATN	2,591	764	2,344	40,416	106,785	837	103,369	53,585	1,235,901	1,680,201
F.Y. 1990 BUDGET PLAN	2047	1,861	4,516	48,824	137,273	971	95,851	44,655	1,199,489	2,027,427
ROLL FRWRD ADJUSTMNT	544	(1,097)	(2,172)	(8,408)	(30,488)	(134)	7,518	8,930	36,412	(347,226)

EXHIBIT A-7
ACTUAL 1990

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	INDIAN AFFAIRS	INVSTMNT BOARD	IRON RNGE RESOURCS	JOB & TRAINING	LABOR & INDUSTRY	MILITARY AFFAIRS	NATURAL RESOURCES	BOXING BOARD	BARBERS BOARD	ELCTRCTY BOARD
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT	677		1,355	31,155	1,693	1,016	22,689		339	677
ADMN-INTERTECH GROUP	515	1,396	7,174	135,333	48,849	32,073	124,974	56	81	2,570
ADMN-INFORM POL OFF	7		68	25,621	797	171	25,110		18	1,544
ADMN-OPERATIONS MGMT	118	499	1,733	27,101	14,174	4,498	64,035	36	198	276
ADMN-MATERIALS MGMT	1,022	811	22,341	164,069	19,861	4,821	225,815	88	357	3,610
FIN-FISC MGMT/ADM										
FIN-BUDGET	2,924	3,604	17,045	81,333	36,796	20,126	209,258	328	809	3,124
FIN-ACCOUNTING	1,604	2,666	21,048	323,279	56,526	27,881	382,876	498	1,313	5,544
FIN-OTHER	308	866	5,101	86,644	15,604	13,598	161,217	100	179	1,060
EMPLOYEE RELATIONS	1,050	4,348	22,930	352,506	59,449	59,517	441,415	263	350	3,648
MEDIATION SVCS	5	14	88	1,854	321	347	2,620	2	2	16
LEGISLATIVE AUDIT		114,556	1,160	102,363	53,421	17,700	87,688			
TREASURER	62	103	812	12,462	2,179	1,075	17,011	19	51	213
ATTY GENERAL										
SINGLE AUDIT	2			7,408	95	363	630			
IMB CREDIT	(3)		(30)	(11,239)	(350)	(75)	(11,015)		(8)	(678)
TOTAL PLAN ALLOCATN	8,291	128,863	100,825	1,339,889	309,415	183,111	1,754,323	1,390	3,689	21,604
F.Y. 1990 BUDGET PLAN	9,948	149,110	130,910	1,552,202	349,405	213,600	1,802,077	2,019	4,570	28,653
ROLL FRWRD ADJUSTMNT	(1,657)	(20,247)	(30,085)	(212,313)	(39,990)	(30,489)	(47,754)	(629)	(881)	(7,049)

EXHIBIT A-8
ACTUAL 1990

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	ARCH-ENG BOARD	ABSTCTRS BOARD	ACCNTNCY BOARD	PEACE OFF BD	PARI-MUT RACING	PLANNING	POLLUTN CONTROL	PUB EMP RET ASSN	PUBLIC SAFETY	PUBLIC SERVICE
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT						2,032	6,095	1,016	37,589	3,048
ADMN-INTERTECH GROUP	183		119	576	977	5,419	33,572	2,647	101,626	7,964
ADMN-INFORM POL OFF	271		158	13	911	209	865	5	208,161	243
ADMN-OPERATIONS MGMT	84	23	794	350	180	4,938	9,732	16,663	136,844	3,173
ADMN-MATERIALS MGMT	281	174	454	1,617	2,346	10,039	55,080	3,333	129,725	18,558
FIN-FISC MGMT/ADM										
FIN-BUDGET	1,666	253	1,475	880	3,969	9,978	66,466	8,218	135,318	9,274
FIN-ACCOUNTING	3,071	170	2,680	2,673	4,239	12,406	54,201	6,526	604,577	12,580
FIN-OTHER	468	18	385	500	665	3,920	21,836	2,291	113,172	4,597
EMPLOYEE RELATIONS	1,109		701		1,940	18,641	106,188	11,441	310,884	22,604
MEDIATION SVCS	6		3		8	97	607	60	1,711	113
LEGISLATIVE AUDIT					3,041	19,544	43,802	25,924	64,808	2,116
TREASURER	118	6	103	103	164	478	2,089	10,136	23,661	485
ATTY GENERAL										
SINGLE AUDIT				1		160	463		474	13
IMB CREDIT	(119)		(69)	(6)	(400)	(91)	(379)	(2)	(91,314)	(106)
TOTAL PLAN ALLOCATN	7,138	644	6,803	6,707	18,040	87,770	400,617	88,258	1,777,236	84,662
F.Y. 1990 BUDGET PLAN	9,076	728	8,852	8,623	16,806	119,600	402,896	105,409	1,977,118	124,306
ROLL FRWRD ADJUSTMNT	(1,938)	(84)	(2,049)	(1,916)	1,234	(31,830)	(2,279)	(17,151)	(199,882)	(39,644)

EXHIBIT A-9
ACTUAL 1990

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	PUBLIC UTIL COMM	REVENUE	SECRTRY OF STATE	STATE LOTTERY	STATE RETRMNT	STATE UNIV SYST	TEACHRS RETRMNT	TRADE & ECON DEV	TRANSPRTN
ADMN-ADMIN MGMT									
ADMN-PROPERTY MGMT	339	5,756	2,032	4,064		11,514		5,418	13,885
ADMN-INTERTECH GROUP	1,231	68,442	15,855	2,281	856	169,084	2,466	22,102	152,295
ADMN-INFORM POL OFF	38	242,994	255		9,964	1,644	2,579	635	88,199
ADMN-OPERATIONS MGMT	915	75,041	6,835	2,197	4,006	66,502	8,238	27,767	83,797
ADMN-MATERIALS MGMT	1,132	40,314	3,778	38,845	898	464,257	1,181	71,651	386,336
FIN-FISC MGMT/ADM									
FIN-BUDGET	2,293	64,841	10,541	2,719	7,218	55,850	3,364	52,317	96,011
FIN-ACCOUNTING	3,487	68,609	16,932	4,278	5,377	204,240	3,089	49,301	288,781
FIN-OTHER	1,281	36,316	3,612	1,388	1,535	113,733	1,549	13,291	172,849
EMPLOYEE RELATIONS	6,081	202,525	10,869	11,317	6,380	825,565	8,498	44,317	907,553
MEDIATION SVCS	28	1,136	48	164	32	4,210	44	235	5,084
LEGISLATIVE AUDIT	14,025	113,237			41,988	106,169	31,074	43,124	98,776
TREASURER	134	86,633	653	165	4,506	7,873	6,300	1,900	11,133
ATTY GENERAL									
SINGLE AUDIT						171		989	12,168
IMB CREDIT	(17)	(106,594)	(112)		(4,371)	(721)	(1,132)	(279)	(38,690)
TOTAL PLAN ALLOCATN	30,967	899,250	71,298	67,418	78,389	2,030,091	67,750	332,768	2,278,177
F.Y. 1990 BUDGET PLAN	36,862	1,112,431	65,480	0	92,456	1,901,144	75,220	300,907	2,612,196
ROLL FRWRD ADJUSTMNT	(5,895)	(213,181)	5,818	67,418	(14,067)	128,947	(7,470)	31,861	(334,019)

EXHIBIT A-10
ACTUAL 1990

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	TRANSPRTN REG BD	VETERANS AFFAIRS	VETERANS HOME BD	WASTE MGMT BD	WRKRS COMP COURT	ZOO	OTHER	TOTAL
ADMN-ADMIN MGMT								1,278,300
ADMN-PROPERTY MGMT		339	677	339	1,355	1,355	20,309	277,008
ADMN-INTERTECH GROUP	289	1,489	3,728	3,669	282	8,605	112,166	1,548,726
ADMN-INFORM POL OFF		446	90	124	13	31	3,601	1,132,541
ADMN-OPERATIONS MGMT	348	988	6,112	747	390	2,059	25,432	933,979
ADMN-MATERIALS MGMT	100	1,693	7,824	3,232	1,096	5,583	90,308	2,681,193
FIN-FISC MGMT/ADM								0
FIN-BUDGET	276	8,501	17,672	3,093	558	16,103	83,931	1,801,301
FIN-ACCOUNTING	627	9,166	28,683	2,473	828	29,694	116,219	3,593,176
FIN-OTHER	297	1,793	16,452	850	490	8,021	25,467	1,376,110
EMPLOYEE RELATIONS	1,577	6,363	79,928	5,304	3,354	26,486	142,217	6,245,969
MEDIATION SVCS	5	29	520	46	6	233	112	34,049
LEGISLATIVE AUDIT			54,221		5,220	20,897	820,495	3,002,306
TREASURER	24	354	1,106	95	32	1,145	6,051	261,165
ATTY GENERAL							7,193,371	7,193,371
SINGLE AUDIT			102			3	392	76,686
IMB CREDIT		(195)	(40)	(54)	(6)	(14)	(1,576)	(496,811)
TOTAL PLAN ALLOCATN	3,543	30,966	217,075	19,918	13,618	120,201	8,638,495	30,939,069
F.Y. 1990 BUDGET PLAN	3,819	44,311	296,545	0	10,091	119,912	6,099,483	30,639,190
ROLL FRWRD ADJUSTMNT	(276)	(13,345)	(79,470)	19,918	3,527	289	2,539,012	299,879

EXHIBIT B-1
ACTUAL 1990

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 INTERTECH	5.5 ADMN INFORM POL	6.6 ADMN OPER MGMT	7.6 ADMN MTLS MGMT	8.5 FINANCE FIS MGT/ADM
EQUIPMENT USE CHG	(418,492)							
ADMN-ADMN MGMT	14,409	(2,183,005)						
ADMN-PROPERTY MGMT	21,180	54,003	(1,795,259)					
ADMN-INTERTECH GRP	71,467	47,840	1,002	(1,692,388)				
ADMN-INFORM POL OFF	9,408	26,606	334	579	(1,410,121)			
ADMN-OPERATIONS MGMT	8,031	143,567	2,338	583	202	(1,347,248)		
ADMN-MATERIALS MGMT	7,120	75,847	668	10,887	15,994	3,341	(2,858,741)	
FIN-FISC MGMT/ADM	49,411		668	29,645	65,694	13,747	2,763	(1,365,014)
FIN-BUDGET								318,679
FIN-ACCOUNTING								574,050
FIN-OTHER								303,611
EMPLOYEE RELATIONS	75,696		2,338	11,119	56,755	8,719	12,555	
MEDIATION SVCS	10,604			1,591	2,323	995	2,406	
LEGISLATIVE AUDIT	33,089		334	3,069	2,948	1,248	2,094	
TREASURER	16,313		334	2,215	24	272	1,202	
ATTY GENERAL	101,764		8,015	39,550	680	9,372	12,281	
SINGLE AUDIT								
IMB CREDIT								
ADMN-ADMIN MGMT		70,691	1,336	3,102	1,043	897	1,711	
ADMN-PROPERTY MGMT			1,002	1,506	172	791	4,367	
ADMN-INTERTECH GRP				26,070	746	520	1,991	
ADMN-INFORM POL OFF					405	342	2,146	
ADMN-OPERATIONS MGMT						790	4,177	
ADMN-MATERIALS MGMT							1,051	
FIN-FISC MGMT/ADM								168,674
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
TREASURER								
ATTY GENERAL								
SINGLE AUDIT								
ADMINISTRATION								
BLDG CODE & CONST		50,033	668	1,581	205	684	1,189	
BUILDING FUND		50,454		60			85,700	
PLANT MANAGEMENT		216,015	12,357	2,318	130	2,056	12,164	
STATE REG-DOCUMNTS		38,175	334	1,295	1,681	4,955	2,415	
MICROGRAPHICS		23,058	334	132	31	224	1,486	
ELECT EQUIP RENT		7,087	334	60	2	22	5,160	
STARS		6,598			409	260	476	
TELECOMMUNICATIONS		61,765			749	142	1,306	
MOTOR POOL		86,145	334	319	1,313	237	13,518	

EXHIBIT 8-1
ACTUAL 1990

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 INTERTECH	5.5 ADMN INFORM POL	6.6 ADMN OPER MGMT	7.6 ADMN MTLS MGMT	8.5 FINANCE FIS MGT/ADM
STATE PRINTER		113,025	2,672	598	89	798	2,555	
CENTRAL STORES		82,259	334	136	19	263	4,870	
MTLS SVCS DIST		18,412		254	1	276	152	
COMMUTER VAN		3,231		18	9	9	298	
COMPUTER SERVICES		317,781	1,670	26,864	133	4,089	42,699	
ADDRESS & INSERT		10,595	334			86	272	
MATERIALS TRANSFER		13,900		12		153	36	
CAPITOL PARKING		9,236		89	5	100	1,261	
MGMT ANAL-SPEC FD		13,864	334	212		144	262	
IISAC		904		345			10	
911 EMERGENCY		16,087		252	5	34		
RISK MGMT		3,831			19	11	960	
VOLUNTEER SVCS		2,004		9		189	86	
OTHER		13,827		27	31	34	5,197	
AGRICULTURE			7,013	23,217	1,545	15,135	55,140	
ANIMAL HEALTH BOARD				1,900	441	1,155	2,587	
ARTS BOARD				878	20	196	12,440	
AUDITOR			334	3,556	25	2,571	1,833	
COMMERCE			668	23,789	299	10,181	7,282	
COMMUN IMPAIRED BD				8,880	39	326	1,156	
COMMUNITY COLLEGE BD			6,679	75,414	1,029	35,100	140,420	
CORRECTIONS			12,691	51,738	6,568	27,979	114,107	
DISABILITY COUNCIL			334	733	18	644	735	
EDUCATION-CENT OFF			3,006	27,030	4,924	29,986	39,964	
EDUCATN-FARIBLT SCHLS			1,670	3,012	36	2,418	49,806	
EDUCATION-VO-TECH			1,002	8,361	2,983	6,055	15,420	
GAMING-ADMN UNIT			2,338	22	22	36	401	
GAMBLING CONTROL			334	1,241	14	1,076	700	
GREATER MN CORP				2,709	30	11	4,410	
HEALTH			4,008	36,922	10,089	12,694	83,551	
HEALTH LIC BDS								
MEDICAL EXAMINERS			668	670	10,673	1,326	1,348	
NURSING			334	1,130	901	2,118	467	
PHARMACY			334	261	686	88	62	
DENTISTRY			334	360	662	279	734	
CHIROPRACTORS			334	160	605	51	788	
PSYCHOLOGY			334	88		44	134	
OPTOMETRY			334	67		33	93	
NURSING HOME ADM			334	93	4	26	44	
SOC WK & MNTL HLTH			334		5	90	322	
SOC WK LICENSE BD			334		14	13	312	
MARR & FAM THER BD			334		11	11	131	
UNLIC MNTL HLTH PROV				516		13	259	
PODIATRY				5			1	
VETRNRY MEDICINE			334	53	153	16	89	
HEARING EXAMINER			1,002	4,154	20	958	8,605	
HIGHER ED COORD BD			334	4,256	952	6,468	7,041	
HIGHER ED FAC AUTH						38	3	

EXHIBIT B-1
ACTUAL 1990

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 INTERTECH	5.5 ADMN INFORM POL	6.6 ADMN OPER MGMT	7.6 ADMN MTLS MGMT	8.5 FINANCE FIS MGT/ADM
HOUSING FINANCE			2,672	17,437	7,367	5,019	7,332	
HUMAN RIGHTS			668	9,425	13	2,144	2,799	
HUMAN SVCS-CENT OFF			13,025	68,202	458,412	74,197	81,450	
HUMAN SVCS-INST			17,032	54,791	275	71,653	69,123	
INDIAN AFFAIRS			668	502	7	114	1,016	
INVESTMENT BOARD				1,360		481	807	
IRON RANGE RESRCS			1,336	6,992	67	1,670	22,207	
JOBS & TRAINING			30,725	131,899	25,418	26,116	163,083	
LABOR & INDUSTRY			1,670	47,616	791	13,660	19,742	
MILITARY AFFAIRS			1,002	31,257	170	4,335	4,792	
NATURAL RESOURCES			22,376	121,797	24,911	61,710	224,458	
NON-HEALTH LIC BDS								
BOXING				55		34	87	
BARBERS			334	79	18	191	355	
ELECTRICITY			668	2,505	1,532	266	3,589	
ARCHITECTS & ENG				178	269	81	279	
ABSTRACTORS						22	173	
ACCOUNTANCY				116	157	765	451	
PEACE OFFICERS				561	13	337	1,608	
PARI-MUTUEL RACING				952	904	174	2,332	
PLANNING			2,004	5,281	207	4,759	9,979	
POLLUTION CONTROL			6,011	32,719	858	9,378	54,749	
PUB EMP RET ASSN			1,002	2,579	5	16,059	3,313	
PUBLIC SAFETY			37,070	99,041	206,515	131,876	128,946	
PUBLIC SERVICE			3,006	7,762	241	3,058	18,446	
PUBLIC UTIL COMM			334	1,200	38	881	1,125	
REVENUE			5,677	66,703	241,072	72,317	40,072	
SECRTRY OF STATE			2,004	15,453	253	6,587	3,755	
STATE LOTTERY			4,008	2,223		2,117	38,612	
STATE RETIREMENT				834	9,885	3,860	893	
STATE UNIV SYST			11,355	164,783	1,631	64,086	461,468	
TEACHERS RETIREMENT				2,403	2,559	7,939	1,174	
TRADE & ECON DEV			5,343	21,540	630	26,759	71,220	
TRANSPORTATION			13,693	148,421	87,501	80,753	384,014	
TRANSPORTATION REG BD				282		336	99	
VETERANS AFFAIRS			334	1,451	442	953	1,683	
VETERANS HOME BD			668	3,633	89	5,890	7,777	
WASTE MGMT BD			334	3,576	123	719	3,213	
WKRS COMP CT OF APPLS			1,336	275	13	376	1,090	
ZOO			1,336	8,386	31	1,984	5,549	
OTHER			20,033	109,317	3,568	24,506	89,767	
DIRECT BILLINGS								
GENERAL GOV'T		606,165	1,503,706	53,090	139,551	406,151	144,913	
TOTAL	0	0	0	0	0	0	0	0

EXHIBIT B-2
ACTUAL 1990

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	14.7 LEGIS AUDITOR	15.5 TREASURER	16.5 ATTORNEY GENERAL
EQUIPMENT USE CHG								
ADMN-ADMN MGMT								
ADMN-PROPERTY MGMT								
ADMN-INTERTECH GRP								
ADMN-INFORM POL OFF								
ADMN-OPERATIONS MGMT								
ADMN-MATERIALS MGMT								
FIN-FISC MGMT/ADM								
FIN-BUDGET	(2,189,492)							
FIN-ACCOUNTING		(3,911,466)						
FIN-OTHER			(1,975,802)					
EMPLOYEE RELATIONS	30,663	85,007	12,666	(17,797,644)				
MEDIATION SVCS	1,703	2,088	614	3,488	(1,462,199)			
LEGISLATIVE AUDIT	1,151	2,729	1,757	11,984		(3,352,549)		
TREASURER	1,333	4,157	667	2,093	8	36,715	(652,674)	
ATTY GENERAL	15,163	25,005	10,583	64,880	99	70	993	(20,155,533)
SINGLE AUDIT								
IMB CREDIT								
ADMN-ADMIN MGMT	2,650	3,148	1,356	7,698	29	107,334	125	16,736
ADMN-PROPERTY MGMT	1,887	2,369	1,145	5,915	38		94	
ADMN-INTERTECH GRP	873	1,913	884	5,420	28		76	
ADMN-INFORM POL OFF	924	1,443	574	2,647	19		57	
ADMN-OPERATIONS MGMT	4,872	18,465	2,250	3,941	11		733	
ADMN-MATERIALS MGMT	1,163	2,093	1,744	9,503	55		83	
FIN-FISC MGMT/ADM	9,542	33,713	7,285	21,170	80	65,740	1,338	2,348
FIN-BUDGET								
FIN-ACCOUNTING						21,917		
FIN-OTHER						66,806		
EMPLOYEE RELATIONS				31,647	33	51,636	3,375	6,207
MEDIATION SVCS						35	83	1,178
LEGISLATIVE AUDIT						50,385	108	706
TREASURER							165	6,382
ATTY GENERAL								6,276,149
SINGLE AUDIT								
ADMINISTRATION								
BLDG CODE & CONST	942	3,217	813	4,491	23		128	
BUILDING FUND	2,242	7,919	863				314	
PLANT MANAGEMENT	4,228	13,419	5,708	27,619	150		533	
STATE REG-DOCUMNTS	1,753	5,894	1,083	3,511	19		234	
MICROGRAPHICS	651	2,013	583	2,722	14		80	
ELECT EQUIP RENT	588	2,097	372	262			83	
STARS	177	391	142	851	5		16	
TELECOMMUNICATIONS	4,870	19,134	2,212	1,946	6		760	
MOTOR POOL	6,651	26,505	3,074	2,785	17		1,052	

EXHIBIT B-2
ACTUAL 1990

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	14.7 LEGIS AUDITOR	15.5 TREASURER	16.5 ATTORNEY GENERAL
STATE PRINTER	4,313	17,513	3,923	10,369	65		695	
CENTRAL STORES	6,413	25,865	3,053	2,443	11		1,027	
MTLS SVCS DIST	1,597	2,869	606	1,683	8		114	
COMMUTER VAN	309	940	164	126			37	
COMPUTER SERVICES	8,128	18,678	7,643	41,043	221		742	
ADDRESS & INSERT	348	1,101	507	1,182	16		44	
MATERIALS TRANSFER	95	52	307	2,093	11		2	
CAPITOL PARKING	863	2,892	547	279			115	
MGMT ANAL-SPEC FD	339	724	303	1,826	11		29	
IISAC	249	353	36				14	
911 EMERGENCY	1,560	5,094	586	464	3		202	
RISK MGMT	346	1,094	153	157	1		43	
VOLUNTEER SVCS	245	334	51	174	1		13	
OTHER	1,420	1,794	250	364			71	
AGRICULTURE	45,250	55,801	16,130	73,833	426	35,995	2,904	
ANIMAL HEALTH BOARD	4,144	5,226	1,916	6,306	35	4,165	207	
ARTS BOARD	5,255	4,130	756	2,673	12		164	
AUDITOR	2,347	6,310	3,173	18,449	84	685	251	
COMMERCE	19,449	34,382	8,477	39,413	203	44,642	1,365	
COMMUN IMPAIRED BD	1,016	897	112	174	1		36	
COMMUNITY COLLEGE BD	48,200	165,566	62,507	421,357	2,193	246,824	6,573	
CORRECTIONS	108,817	157,700	66,333	353,549	1,992	172,293	6,261	
DISABILITY COUNCIL	2,279	2,032	401	1,726	11	6,046	81	
EDUCATION-CENT OFF	68,514	112,720	25,280	70,743	359	139,196	5,663	
EDUCATN-FARIBLT SCHLS	7,125	8,383	1,550	33,055	195		333	
EDUCATION-VO-TECH	40,439	28,013	5,534	19,658	95	29,496	1,112	
GAMING-ADMN UNIT	244	275	55	378	2	10,423	11	
GAMBLING CONTROL	1,154	1,401	347	2,019	8	13,920	56	
GREATER MN CORP	3,501	3,803	390			30,177	151	
HEALTH	90,311	100,426	29,226	148,233	831	27,148	3,987	
HEALTH LIC BDS								
MEDICAL EXAMINERS	2,265	4,624	1,005	3,647	21	9,536	184	
NURSING	2,473	5,145	1,012	3,720	21		204	
PHARMACY	1,167	2,091	343	1,205	5		83	
DENTISTRY	1,346	2,741	382	879	6	11,670	109	
CHIROPRACTORS	1,021	1,929	288	698	4	8,753	77	
PSYCHOLOGY	711	1,367	224	598	3		54	
OPTOMETRY	404	601	89	317	2		24	
NURSING HOME ADM	613	913	134	349	1		36	
SOC WK & MNTL HLTH	1,092	2,316	352	1,235	7		92	
SOC WK LICENSE BD	563	997	136	181			40	
MARR & FAM THER BD	402	594	79	145			24	
UNLIC MNTL HLTH PROV	581	835	105	174			33	
PODIATRY	303	348	64				14	
VETRNRY MEDICINE	557	773	117	218	2		31	
HEARING EXAMINER	2,293	7,107	2,364	12,788	32		282	
HIGHER ED COORD BD	28,109	16,686	5,856	12,269	41	19,631	3,540	
HIGHER ED FAC AUTH	148	45	64	523	2		2	

EXHIBIT B-2
ACTUAL 1990

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	14.7 LEGIS AUDITOR	15.5 TREASURER	16.5 ATTORNEY GENERAL
HOUSING FINANCE	18,597	15,061	5,195	22,816	124		598	
HUMAN RIGHTS	4,190	2,643	1,859	11,763	62	17,171	105	
HUMAN SVCS-CENT OFF	111,307	156,646	46,262	178,537	1,030	169,423	15,435	
HUMAN SVCS-INST	65,272	115,980	187,505	977,909	5,847	81,058	4,605	
INDIAN AFFAIRS	2,854	1,541	288	1,046	5		61	
INVESTMENT BOARD	3,483	2,561	808	4,330	14	114,522	102	
IRON RANGE RESRCS	16,666	20,219	4,763	22,833	88	1,160	803	
JOBS & TRAINING	77,632	310,549	80,901	351,017	1,853	101,814	12,329	
LABOR & INDUSTRY	35,909	54,300	14,570	59,198	321	53,412	2,156	
MILITARY AFFAIRS	19,688	26,783	12,698	59,266	347	17,602	1,063	
NATURAL RESOURCES	201,110	367,799	150,540	439,551	2,619	87,444	16,829	
NON-HEALTH LIC BDS								
BOXING	320	478	93	262	2		19	
BARBERS	790	1,261	167	349	2		50	
ELECTRICITY	3,054	5,326	990	3,633	16		211	
ARCHITECTS & ENG	1,629	2,950	437	1,104	6		117	
ABSTRACTORS	245	163	17				6	
ACCOUNTANCY	1,442	2,574	359	698	3		102	
PEACE OFFICERS	839	2,568	467				102	
PARI-MUTUEL RACING	3,875	4,072	621	1,932	8	3,041	162	
PLANNING	9,618	11,917	3,661	18,562	97	19,544	473	
POLLUTION CONTROL	64,895	52,067	20,390	105,740	607	43,623	2,067	
PUB EMP RET ASSN	8,132	6,269	2,139	11,393	60	25,924	10,028	
PUBLIC SAFETY	128,079	580,770	105,660	309,571	1,710	64,786	23,408	
PUBLIC SERVICE	9,040	12,085	4,293	22,509	113	2,085	480	
PUBLIC UTIL COMM	2,237	3,350	1,196	6,055	28	14,025	133	
REVENUE	63,249	65,907	33,912	201,670	1,136	113,127	85,706	
SECRTRY OF STATE	10,292	16,265	3,372	10,823	48		646	
STATE LOTTERY	2,666	4,110	1,296	11,269	164		163	
STATE RETIREMENT	7,132	9,165	1,433	6,353	32	41,988	4,458	
STATE UNIV SYST	53,559	196,197	106,205	822,078	4,208	105,593	7,789	
TEACHERS RETIREMENT	3,824	2,967	1,446	8,462	44	31,074	6,233	
TRADE & ECON DEV	51,162	47,360	12,410	44,130	235	43,058	1,880	
TRANSPORTATION	91,501	277,409	161,409	903,720	5,082	98,495	11,014	
TRANSPORTATION REG BD	264	602	278	1,570	5		24	
VETERANS AFFAIRS	8,374	8,805	1,674	6,336	29		350	
VETERANS HOME BD	17,083	27,554	15,363	79,590	520	54,221	1,094	
WASTE MGMT BD	3,019	2,376	794	5,282	46		94	
WKRS COMP CT OF APPLS	544	795	457	3,340	6	5,220	32	
ZOO	15,476	28,525	7,489	26,374	233	20,897	1,133	
OTHER	81,285	111,645	23,765	141,617	110	811,004	5,978	2,677,523
DIRECT BILLINGS								5,506,098
GENERAL GOV'T	376,815	277,653	649,315	11,407,668	1,427,763		387,074	5,662,206
TOTAL	0	0	0	0	0	0	0	0

EXHIBIT B-3
ACTUAL 1990

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

DEPARTMENTS	17.5 STATE AUD SINGLE AUD	H-8 IMB CREDIT	18.6 ADMN ADMN MGMT	19.5 ADMN PROP MGMT	20.6 ADMIN INTERTECH	21.5 ADMN INFORM POL	22.6 ADMN OPER MGMT	23.6 ADMN MTLS MGMT	24.5 FINANCE FIS MGT/ADM
EQUIPMENT USE CHG									
ADMN-ADMN MGMT									
ADMN-PROPERTY MGMT									
ADMN-INTERTECH GRP									
ADMN-INFORM POL 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 GENERAL									
SINGLE AUDIT	(76,705)								
IMB CREDIT		561,804							
ADMN-ADMIN MGMT		(461)	(217,395)						
ADMN-PROPERTY MGMT		(76)	5,722	(24,932)					
ADMN-INTERTECH GRP		(330)	5,066	14	(43,271)				
ADMN-INFORM POL OFF		(179)	2,823	5	15	(11,221)			
ADMN-OPERATIONS MGMT		(90)	15,386	33	15	2	(50,585)		
ADMN-MATERIALS MGMT		(7,072)	8,018	9	281	128	126	(17,182)	
FIN-FISC MGMT/ADM		(29,048)		9	767	524	517	16	(282,675)
FIN-BUDGET									75,299
FIN-ACCOUNTING									135,638
FIN-OTHER									71,738
EMPLOYEE RELATIONS		(25,095)		33	289	452	328	76	
MEDIATION SVCS		(1,027)			41	19	38	15	
LEGISLATIVE AUDIT		(1,303)		5	80	24	47	13	
TREASURER		(11)		5	57		10	7	
ATTY GENERAL	19	(301)		112	1,025	5	353	75	
SINGLE AUDIT									
ADMINISTRATION									
BLDG CODE & CONST		(91)	5,316	9	41	2	25	7	
BUILDING FUND	81		5,428		2			518	
PLANT MANAGEMENT		(58)	22,553	173	61	1	77	74	
STATE REG-DOCUMNTS		(743)	3,934	5	34	13	187	15	
MICROGRAPHICS		(14)	2,399	5	4		9	9	
ELECT EQUIP RENT		(1)	715	5	2		1	31	
STARS		(181)	690			3	9	3	
TELECOMMUNICATIONS		(331)	6,224			6	5	8	
MOTOR POOL		(580)	8,683	5	8	10	9	82	

EXHIBIT 8-3
ACTUAL 1990

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

DEPARTMENTS	17.5 STATE AUD SINGLE AUD	H-8 IMB CREDIT	18.6 ADMN ADMN MGMT	19.5 ADMN PROP MGMT	20.6 ADMIN INTERTECH	21.5 ADMN INFORM POL	22.6 ADMN OPER MGMT	23.6 ADMN MTLS MGMT	24.5 FINANCE FIS MGT/ADM
STATE PRINTER		(39)	11,646	37	16	1	31	15	
CENTRAL STORES		(9)	8,284	5	4		10	29	
MTLS SVCS DIST			1,897		7		11	1	
COMMUTER VAN		(4)	327					2	
COMPUTER SERVICES		(59)	33,193	23	702	1	154	258	
ADDRESS & INSERT			1,100	5			3	2	
MATERIALS TRANSFER			1,463				6		
CAPITOL PARKING		(2)	930		2		4	8	
MGMT ANAL-SPEC FD			1,450	5	6		5	2	
IISAC			90		9				
911 EMERGENCY		(2)	1,619		7		1		
RISK MGMT		(9)	388					6	
VOLUNTEER SVCS			205				7	1	
OTHER	83	(14)	1,480		1		1	31	
AGRICULTURE	37	(683)		98	604	12	571	334	
ANIMAL HEALTH BOARD	6	(195)			50	4	43	15	
ARTS BOARD	21	(9)			23		7	75	
AUDITOR		(11)		5	92		97	11	
COMMERCE		(132)		9	616	2	384	44	
COMMUN IMPAIRED BD		(17)			232		12	7	
COMMUNITY COLLEGE BD	180	(455)		94	1,968	8	1,323	849	
CORRECTIONS	71	(2,904)		178	1,349	52	1,055	689	
DISABILITY COUNCIL		(8)		5	19		25	4	
EDUCATION-CENT OFF	6,644	(2,177)		42	705	39	1,130	242	
EDUCATN-FARIBLT SCHLS		(16)		23	79		91	301	
EDUCATION-VO-TECH	672	(1,319)		14	218	24	228	93	
GAMING-ADMN UNIT		(10)		33	1		1	2	
GAMBLING CONTROL		(6)		5	32		41	4	
GREATER MN CORP		(13)			71			27	
HEALTH	2,015	(4,461)		56	960	80	479	505	
HEALTH LIC BDS									
MEDICAL EXAMINERS		(4,719)		9	17	85	50	9	
NURSING		(398)		5	29	7	80	3	
PHARMACY		(304)		5	7	5	3		
DENTISTRY		(293)		5	9	5	10	4	
CHIROPRACTORS		(267)		5	4	5	2	5	
PSYCHOLOGY				5	2		2	1	
OPTOMETRY				5	2		1	1	
NURSING HOME ADM		(2)		5	2		1		
SOC WK & MNTL HLTH		(2)		5			3	2	
SOC WK LICENSE BD		(6)		5			1	2	
MARR & FAM THER BD		(5)		5				1	
UNLIC MNTL HLTH PROV					13			2	
PODIATRY									
VETRNRY MEDICINE		(67)		5	1	1	1	1	
HEARING EXAMINER		(9)		14	107		36	52	
HIGHER ED COORD BD	73	(421)		5	111	8	244	42	
HIGHER ED FAC AUTH							1		

EXHIBIT B-3
ACTUAL 1990

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

DEPARTMENTS	17.5 STATE AUD SINGLE AUD	H-8 IMB CREDIT	18.6 ADMN ADMN MGMT	19.5 ADMN PROP MGMT	20.6 ADMIN INTERTECH	21.5 ADMN INFORM POL	22.6 ADMN OPER MGMT	23.6 ADMN MTLS MGMT	24.5 FINANCE FIS MGT/ADM
HOUSING FINANCE	2,229	(3,257)		37	453	59	189	45	
HUMAN RIGHTS	12	(6)		9	245		80	17	
HUMAN SVCS-CENT OFF	41,124	(202,695)		182	1,776	3,655	2,795	493	
HUMAN SVCS-INST	4	(122)		238	1,428	2	2,701	418	
INDIAN AFFAIRS	2	(3)		9	13		4	6	
INVESTMENT BOARD					36		18	4	
IRON RANGE RESRCS		(30)		19	182	1	63	134	
JOBS & TRAINING	7,408	(11,239)		430	3,434	203	985	986	
LABOR & INDUSTRY	95	(350)		23	1,233	6	514	119	
MILITARY AFFAIRS	363	(75)		14	816	1	163	29	
NATURAL RESOURCES	630	(11,015)		313	3,177	199	2,325	1,357	
NON-HEALTH LIC BDS									
BOXING					1		2	1	
BARBERS		(8)		5	2		7	2	
ELECTRICITY		(678)		9	65	12	10	21	
ARCHITECTS & ENG		(119)			5	2	3	2	
ABSTRACTORS							1	1	
ACCOUNTANCY		(69)			3	1	29	3	
PEACE OFFICERS	1	(6)			15		13	9	
PARI-MUTUEL RACING		(400)			25	7	6	14	
PLANNING	160	(91)		28	138	2	179	60	
POLLUTION CONTROL	463	(379)		84	853	7	354	331	
PUB EMP RET ASSN		(2)		14	68		604	20	
PUBLIC SAFETY	474	(91,314)		519	2,585	1,646	4,968	779	
PUBLIC SERVICE	13	(106)		42	202	2	115	112	
PUBLIC UTIL COMM		(17)		5	31		34	7	
REVENUE		(106,594)		79	1,739	1,922	2,724	242	
SECRTRY OF STATE		(112)		28	402	2	248	23	
STATE LOTTERY				56	58		80	233	
STATE RETIREMENT		(4,371)			22	79	146	5	
STATE UNIV SYST	171	(721)		159	4,301	13	2,416	2,789	
TEACHERS RETIREMENT		(1,132)			63	20	299	7	
TRADE & ECON DEV	989	(279)		75	562	5	1,008	431	
TRANSPORTATION	12,168	(38,690)		192	3,874	698	3,044	2,322	
TRANSPORTATION REG BD					7		12	1	
VETERANS AFFAIRS		(195)		5	38	4	35	10	
VETERANS HOME BD	102	(40)		9	95	1	222	47	
WASTE MGMT BD		(54)		5	93	1	28	19	
WKRS COMP CT OF APPLS		(6)		19	7		14	6	
ZOO	3	(14)		19	219		75	34	
OTHER	392	(1,576)		276	2,849	33	926	541	
DIRECT BILLINGS									
GENERAL GOV'T			60,366	20,883	1,357	1,110	15,250	871	
TOTAL	0	0	0	0	0	0	0	0	0

EXHIBIT B-4
ACTUAL 1990

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	30.7 LEGIS AUDITOR	31.5 TREASURER	32.5 ATTORNEY GENERAL	TOTAL
EQUIPMENT USE CHG									(418,492)
ADMN-ADMN MGMT									(2,168,596)
ADMN-PROPERTY MGMT									(1,720,076)
ADMN-INTERTECH GRP									(1,572,079)
ADMN-INFORM POL OFF									(1,373,194)
ADMN-OPERATIONS MGMT									(1,192,527)
ADMN-MATERIALS MGMT									(2,744,884)
FIN-FISC MGMT/ADM									(1,203,086)
FIN-BUDGET									(1,870,813)
FIN-ACCOUNTING									(3,337,416)
FIN-OTHER									(1,672,191)
EMPLOYEE RELATIONS									(17,502,126)
MEDIATION SVCS									(1,436,387)
LEGISLATIVE AUDIT									(3,292,146)
TREASURER									(587,341)
ATTY GENERAL									(19,867,078)
SINGLE AUDIT									(76,705)
IMB CREDIT									561,804
ADMN-ADMIN MGMT									0
ADMN-PROPERTY MGMT									0
ADMN-INTERTECH GRP									0
ADMN-INFORM POL OFF									0
ADMN-OPERATIONS MGMT									0
ADMN-MATERIALS MGMT									0
FIN-FISC MGMT/ADM									0
FIN-BUDGET	(75,299)								0
FIN-ACCOUNTING		(157,555)							0
FIN-OTHER			(138,544)						0
EMPLOYEE RELATIONS	1,078	3,485	901	(74,445)					0
MEDIATION SVCS	31	86	43	15	(557)				0
LEGISLATIVE AUDIT	46	112	125	51		(50,399)			0
TREASURER	55	170	47	9			(6,896)		0
ATTY GENERAL	582	1,025	750	275		4	11	(6,280,084)	0
SINGLE AUDIT									0
ADMINISTRATION									
BLDG CODE & CONST	40	132	58	19			1		69,533
BUILDING FUND	95	325	61				3		154,065
PLANT MANAGEMENT	176	550	405	117			6		320,832
STATE REG-DOCUMNTS	73	242	77	15			3		65,204
MICROGRAPHICS	27	83	42	12			1		33,905
ELECT EQUIP RENT	25	86	26	1			1		16,959
STARS	7	16	10	4					9,886
TELECOMMUNICATIONS	212	784	158	8			8		99,972
MOTOR POOL	290	1,087	219	12			11		151,786

EXHIBIT B-4
ACTUAL 1990

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	30.7 LEGIS AUDITOR	31.5 TREASURER	32.5 ATTORNEY GENERAL	TOTAL
STATE PRINTER	189	718	279	44			8		169,560
CENTRAL STORES	280	1,060	217	10			11		136,594
MTLS SVCS DIST	61	118	43	7			1		28,118
COMMUTER VAN	13	39	12	1					5,531
COMPUTER SERVICES	324	766	542	174			8		505,777
ADDRESS & INSERT	15	45	36	5					15,696
MATERIALS TRANSFER	4	2	21	9					18,166
CAPITOL PARKING	37	119	39	1			1		16,526
MGMT ANAL-SPEC FD	14	30	21	8					19,589
IISAC	10	14	3						2,037
911 EMERGENCY	65	209	41	2			2		26,231
RISK MGMT	15	45	11	1					7,072
VOLUNTEER SVCS	10	14	3	1					3,347
OTHER	53	74	18	2			1		24,745
AGRICULTURE	1,023	2,287	1,144	313		2,182	31		340,342
ANIMAL HEALTH BOARD	92	214	136	27		252	2		28,728
ARTS BOARD	155	169	53	11			2		27,031
AUDITOR	96	259	225	78		42	3		40,515
COMMERCE	448	1,409	602	167		2,706	15		196,420
COMMUN IMPAIRED BD	16	37	8	1					12,933
COMMUNITY COLLEGE BD	2,038	6,787	4,434	1,787	1	13,233	71		1,244,180
CORRECTIONS	3,789	6,465	4,704	1,500	1	10,387	68		1,107,432
DISABILITY COUNCIL	42	83	29	7		366	1		15,613
EDUCATION-CENT OFF	2,741	4,621	1,795	300		5,867	61		549,395
EDUCATN-FARIBLT SCHLS	274	344	110	140			4		108,933
EDUCATION-VO-TECH	879	1,148	393	83		1,429	12		162,042
GAMING-ADMN UNIT	6	11	4	2		157			14,414
GAMBLING CONTROL	26	57	24	9		844	1		23,307
GREATER MN CORP	71	156	28				2		45,524
HEALTH	2,803	4,117	2,074	629		78	43		556,804
HEALTH LIC BDS									
MEDICAL EXAMINERS	63	190	72	15			2		31,760
NURSING	69	211	72	16			2		17,621
PHARMACY	33	86	24	5			1		6,190
DENTISTRY	38	112	27	4			1		19,424
CHIROPRACTORS	29	79	20	3			1		14,594
PSYCHOLOGY	20	56	16	3			1		3,663
OPTOMETRY	12	25	6	1					2,017
NURSING HOME ADM	19	37	10	1					2,620
SOC WK & MNTL HLTH	31	95	25	5			1		6,010
SOC WK LICENSE BD	17	41	9	1					2,660
MARR & FAM THER BD	12	24	5	1					1,774
UNLIC MNTL HLTH PROV	18	34	7	1					2,591
PODIATRY	10	14	5						764
VETRNRY MEDICINE	17	32	9	1					2,344
HEARING EXAMINER	95	291	168	54			3		40,416
HIGHER ED COORD BD	314	684	415	52		37	38		106,785
HIGHER ED FAC AUTH	3	2	4	2					837

EXHIBIT B-4
ACTUAL 1990

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	30.7 LEGIS AUDITOR	31.5 TREASURER	32.5 ATTORNEY GENERAL	TOTAL
HOUSING FINANCE	308	617	368	97			6		103,369
HUMAN RIGHTS	96	108	131	50			1		53,585
HUMAN SVCS-CENT OFF	2,896	6,421	3,279	757		1,125	167		1,235,901
HUMAN SVCS-INST	2,249	4,754	13,279	4,148	2		50		1,680,201
INDIAN AFFAIRS	70	63	20	4			1		8,291
INVESTMENT BOARD	121	105	58	18		34	1		128,863
IRON RANGE RESRCS	379	829	338	97			9		100,825
JOBS & TRAINING	3,701	12,730	5,743	1,489	1	549	133		1,339,889
LABOR & INDUSTRY	887	2,226	1,034	251		9	23		309,415
MILITARY AFFAIRS	438	1,098	900	251		98	12		183,111
NATURAL RESOURCES	8,148	15,077	10,677	1,864	1	244	182		1,754,323
NON-HEALTH LIC BDS									
BOXING	8	20	7	1					1,390
BARBERS	19	52	12	1			1		3,689
ELECTRICITY	70	218	70	15			2		21,604
ARCHITECTS & ENG	37	121	31	5			1		7,138
ABSTRACTORS	8	7	1						644
ACCOUNTANCY	33	106	26	3			1		6,803
PEACE OFFICERS	41	105	33				1		6,707
PARI-MUTUEL RACING	94	167	44	8			2		18,040
PLANNING	360	489	259	79			5		87,770
POLLUTION CONTROL	1,571	2,134	1,446	448		179	22		400,617
PUB EMP RET ASSN	86	257	152	48			108		88,258
PUBLIC SAFETY	7,239	23,807	7,512	1,313	1	22	253		1,777,236
PUBLIC SERVICE	234	495	304	95		31	5		84,662
PUBLIC UTIL COMM	56	137	85	26			1		30,967
REVENUE	1,592	2,702	2,404	855		110	927		899,250
SECRTRY OF STATE	249	667	240	46			7		71,298
STATE LOTTERY	53	168	92	48			2		67,418
STATE RETIREMENT	86	212	102	27			48		78,389
STATE UNIV SYST	2,291	8,043	7,528	3,487	2	576	84		2,030,091
TEACHERS RETIREMENT	40	122	103	36			67		67,750
TRADE & ECON DEV	1,155	1,941	881	187		66	20		332,768
TRANSPORTATION	4,510	11,372	11,440	3,833	2	281	119		2,278,177
TRANSPORTATION REG BD	12	25	19	7					3,543
VETERANS AFFAIRS	127	361	119	27			4		30,966
VETERANS HOME BD	589	1,129	1,089	338			12		217,075
WASTE MGMT BD	74	97	56	22			1		19,918
WKRS COMP CT OF APPLS	14	33	33	14					13,618
ZOO	627	1,169	532	112			12		120,201
OTHER	2,646	4,574	1,702	600	2	9,491	73	4,515,848	8,638,495
DIRECT BILLINGS									5,506,098
GENERAL GOV'T	12,959	11,184	45,530	47,716	544		4,090	1,764,236	25,028,166
TOTAL	0	0	0	0	0	0	0	0	0

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

DEPARTMENT		BASIS OF ALLOCATION
	Equipment Use Charge	
1.4	Equipment Use Charge	Cost of equipment inventory (7-09-90)
	ADMINISTRATION-ADMINISTRATIVE MANAGEMENT	
2.4	Commissioner and Personnel	Actual Employee Count F.Y. 1990
2.5	Fiscal	Accounting transactions processed in F.Y. 1990
	ADMINISTRATION-PROPERTY MANAGEMENT	
3.4	Leasing	Number of leases processed in F.Y. 1990
	ADMINISTRATION-INTERTECHNOLOGIES GROUP	
4.4	Records Center	Cubic feet of records maintained
4.5	Telecommunications	Telephone charges (Obj. Code 202) in F.Y. 1990
	ADMINISTRATION - INFORMATION POLICY OFFICE	
5.4	Statewide Systems	F.Y. 1990 Compute services usage
	ADMINISTRATION-OPERATIONS MANAGEMENT	
6.4	Central Mail	Postage revolving fund charges F.Y. 1990
6.5	Employee Assistance	Actual Employee Count F.Y. 1990
	ADMINISTRATION - MATERIALS MANAGEMENT	
7.4	Inventory Management	Number of items in inventory 7-09-90
7.5	Procurement	Encumbrance transactions (A44) in F.Y. 1990
	FINANCE-FISCAL MGMT AND ADMIN	
8.4	Department - Administration	Actual Employee Count F.Y. 1990
	FINANCE-BUDGET	
9.4	Budget Control	Accounting transaction F.Y. 1990
9.5	Budget Support	Number of allotment accounts in state accounting system

EXHIBIT C2
FISCAL 90 ACTUAL

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

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

SCHEDULE 1.1
FISCAL 90 ACTUAL

STATE OF MINNESOTA
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES

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

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on July 9, 1990. 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 1990

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

COSTS TO BE ALLOCATED

EXPENDITURES PER 1990 FINANCIAL INFORMATION:		
DEPARTMENTAL COST ADJUSTMENTS:		
EQUIPMENT USE CHARGE	418,492	
TOTAL DEPARTMENTAL COST ADJUSTMENTS		418,492
TOTAL TO BE ALLOCATED		418,492

SCHEDULE 1.3
ACTUAL 1990

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

SCHEDULE OF COSTS TO BE ALLOCATED BY FUND

	TOTAL	GENERAL ADMN	EQUIPMENT USE CHG
COST ADJUSTMENTS			
DEPARTMENTAL COST ADJUSTMENTS			
*EQUIPMENT USE CHARGE	418,492		418,492
COST BY FUNCTION	418,492		418,492
REALLOCATE ADMIN	0		
ALLOCABLE COSTS	418,492		418,492
DISALLOWED			
NET ALLOCATED	418,492		418,492

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

SCHEDULE 1.4
ACTUAL 1990

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	216,131	3.44%	14,409
PROPERTY MGMT	317,688	5.06%	21,180
INTERTECHNOLOGIES GROUP	1,071,958	17.08%	71,467
INFORMATION POLICY OFF	141,111	2.25%	9,408
OPERATIONS MGMT	120,457	1.92%	8,031
MATERIALS MGNT	106,792	1.70%	7,120
FINANCE	741,130	11.81%	49,411
EMPLOYEE RELATIONS	1,135,378	18.09%	75,696
MEDIATION SVCS	159,055	2.53%	10,604
LEGISLATIVE AUDIT	496,311	7.91%	33,089
TREASURER	244,677	3.90%	16,313
ATTORNEY GENERAL	1,526,377	24.32%	101,764
SUB-TOTAL	6,277,065	100.00%	418,492
DIRECT BILLED			
TOTAL	6,277,065	100.00%	418,492

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY(7-09-90)
SOURCE: FIXED ASSET SUMMARY

SCHEDULE 2.1
FISCAL 90 ACTUAL

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 units actual employee count for F.Y. 1990.

Costs of the department's fiscal services units have been allocated to units within the department based on their number of accounting transactions in fiscal year 1990 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 1990

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990		5,619,284
DEDUCTIONS:		
EQUIPMENT	(17,633)	
GRANTS	(3,433,055)	
TOTAL DEDUCTIONS		(3,450,688)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	14,409	
TOTAL ALLOCATED ADDITIONS		14,409
TOTAL TO BE ALLOCATED		2,183,005

SCHEDULE 2.3
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

FISCAL YEAR ENDED JUNE 30,1990

	TOTAL	GENERAL ADMN	COMMR & PERSONL	FISCAL	MGMT ANALYSIS	OTHER
WAGES & BENEFITS						
SALARIES & WAGES	1,781,680		674,510	587,386	421,976	97,808
OTHER EQUIPMENT & COST						
SERVICES	336,333		219,387	48,370	40,329	28,247
SUPPLIES	50,583		30,848	5,931	5,655	8,149
EQUIPMENT	17,633	17,633				
GRANTS	3,433,055					3,433,055
DEPARTMENTAL EXPENDITURES	5,619,284	17,633	924,745	641,687	467,960	3,567,259
COST ADJUSTMENTS						
DEDUCTIONS	(3,450,688)	(17,633)	0	0	0	(3,433,055)
ADDITIONS	14,409	14,409				
COST BY FUNCTION	2,183,005	14,409	924,745	641,687	467,960	134,204
REALLOCATE ADMINISTRATION		(14,409)	6,144	4,264	3,109	892
ALLOCABLE COSTS	2,183,005	0	930,889	645,951	471,069	135,096
DISALLOWED	(606,165)				(471,069)	(135,096)
NET ALLOWED	1,576,840		930,889	645,951	0	0

SCHEDULE 2.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINI INSTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
ADMINISTRATIVE MGMT	44.14	5.44%	50,636
PROPERTY MGMT	33.92	4.18%	38,912
INTERTCHNLGS GROUP	31.08	3.83%	35,654
INFORMTN POLICY OFF	15.18	1.87%	17,414
OPERATIONS MGMT	22.60	2.79%	25,926
MATERIALS MGMT	54.49	6.71%	62,509
BLDG CODE & CONST CR	25.75	3.17%	29,539
BUILDING FUND	0.00	0.00%	0
PLANT MANAGEMENT	158.37	19.52%	181,676
STATE REGISTER & DOC	20.13	2.48%	23,092
MICROGRAPHICS	15.61	1.92%	17,907
ELECT EQUIP RNTL	1.50	0.18%	1,721
STARS	4.88	0.60%	5,598
TELECOMMUNICATIONS	11.16	1.38%	12,802
MOTOR POOL	15.97	1.97%	18,320
STATE PRINTER	59.46	7.33%	68,210
CENTRAL STORES	14.01	1.73%	16,072
MTLS SVCS & DISTRIB	9.65	1.19%	11,070
COMMUTER VANS	0.72	0.09%	826
COMPUTER SVCS	235.35	29.00%	269,985
ADDRESSING & INSERT	6.78	0.84%	7,778
MATERIALS TRANSFER	12.00	1.48%	13,766
CAPITOL PARKING	1.60	0.20%	1,835
MGMT ANAL-SP FD	10.47	1.29%	12,011
IISAC	0.00	0.00%	0
911 EMERGENCY	2.66	0.33%	3,051
RISK MANAGEMENT	0.90	0.11%	1,032
VOLUNTEER SVCS	1.00	0.12%	1,147
OTHER	2.09	0.26%	2,400
SUB-TOTAL	811.47	100.00%	930,889
DIRECT BILLED			
TOTAL	811.47	100.00%	930,889

ALLOCATION BASIS: F.Y. 1990 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 2.5
ACTUAL F.Y.

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ADMINISTRATIVE MGMT	2,699	7.43%	20,055
PROPERTY MGMT	2,031	5.59%	15,091
INTERTECHNOLOGIES GRP	1,640	4.52%	12,186
INFORMATION POLICY OF	1,237	3.41%	9,192
OPERATIONS MGMT	15,832	43.59%	117,641
MATERIALS MGMT	1,795	4.94%	13,338
BLDG CODE & CONST CRD	2,758	7.59%	20,494
BUILDING FUND	6,790	18.69%	50,454
OTHER	1,538	4.23%	11,427
TOTAL	36,320	100.00%	269,878
PLANT MANAGEMENT	11,506	9.13%	34,339
STATE REG & DOC	5,054	4.01%	15,083
MICROGRAPHICS	1,726	1.37%	5,151
ELECT EQUIP RNTL	1,798	1.43%	5,366
STARS	335	0.27%	1,000
TELECOMMUNICATIONS	16,406	13.02%	48,963
MOTOR POOL	22,726	18.04%	67,825
STATE PRINTER	15,016	11.92%	44,815
CENTRAL STORES	22,177	17.60%	66,187
MATERLS SVCS & DIST	2,460	1.95%	7,342
COMMUTER VANS	806	0.64%	2,405
COMPUTER SVCS	16,015	12.71%	47,796
ADDRESSING & INSERT	944	0.75%	2,817
MATERIALS TRANSFER	45	0.04%	134
CAPITOL PARKING	2,480	1.97%	7,401
MGMT ANAL-SP FD	621	0.49%	1,853
IISAC	303	0.24%	904
911 EMERGENCY	4,368	3.47%	13,036
RISK MANAGEMENT	938	0.74%	2,799
VOLUNTEER SVCS	286	0.23%	857
TOTAL	126,010	100.00%	376,073
GRAND TOTAL	162,330		645,951

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 2.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL
ADMINISTRATION			
ADMINISTRATIVE MGMT	70,691	50,636	20,055
PROPERTY MGMT	54,003	38,912	15,091
INTERTECHNOLOGIES GRP	47,840	35,654	12,186
INFORMATION POLICY OFF	26,606	17,414	9192
OPERATIONS MGMT	143,567	25,926	117,641
MATERIALS MGMT	75,847	62,509	13,338
BLDG CODE & CONST CD	50,033	29,539	20,494
BUILDING FUND	50,454	0	50,454
PLANT MGMT	216,015	181,676	34,339
STATE REGISTER & DOCUMENTS	38,175	23,092	15,083
MICROGRAPHICS	23,058	17,907	5,151
ELECT EQUIP RNTL	7,087	1,721	5,366
STARS	6,598	5,598	1000
TELECOMMUNICATIONS	61,765	12,802	48,963
MOTOR POOL	86,145	18,320	67,825
STATE PRINTER	113,025	68,210	44,815
CENTRAL STORES	82,259	16,072	66,187
MTLS SVCS & DISTRIB	18,412	11,070	7342
COMMUTER VANS	3,231	826	2,405
COMPUTER SVCS	317,781	269,985	47,796
ADDRESSING & INSERT	10,595	7,778	2,817
MATERIALS TRANSFER	13,900	13,766	134
CAPITOL PARKING	9,236	1,835	7,401
MGMT ANALYSIS-SP FD	13,864	12,011	1,853
IISAC	904	0	904
911 EMERGENCY	16,087	3,051	13,036
RISK MANAGEMENT	3,831	1,032	2,799
VOLUNTEER SVCS	2,004	1,147	857
OTHER	13,827	2,400	11,427
TOTAL	1,576,840	930,889	645,951

SCHEDULE 3.1
FISCAL 90 ACTUAL

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:

- 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. 1990.

- 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
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

COSTS TO BE ALLOCATED

FISCAL YEAR ENDED JUNE 30, 1990

EXPENDITURES-ACTUAL F.Y. 1990		5,238,069
DEDUCTIONS:		
EQUIPMENT	(33,174)	
RENT VETS ORG & LEG	(3,544,819)	
TOTAL DEDUCTIONS		(3,577,993)
ADDITIONS:		
EQUIPMENT USE CHARGE	21,180	
ADM-ADMINISTRATIVE MGMT	54,003	
TOTAL ADDITIONS		75,183
TOTAL TO BE ALLOCATED		1,735,25

SCHEDULE 3.3
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEASING	OTHER
WAGES & BENEFITS				
SALARY & WAGES	1,488,311		234,278	1,254,033
OTHER EXPENSE & COST				
SERVICES	195,607		40,773	154,834
SUPPLIES	36,158		4,292	31,866
EQUIPMENT	33,174	33,174		
RENT VETS ORG & LEG	3,544,819	3,544,819		
DEPARTMENTAL EXPENDITURES	5,298,069	3,577,993	279,343	1,440,733
COST ADJUSTMENTS				
DEDUCTIONS	(3,577,993)	(3,577,993)		
ADDITIONS	75,183	75,183		
COST BY FUNCTION	1,795,259	75,183	279,343	1,440,733
REALLOCATE ADMINISTRATION		(75,183)	12,210	62,973
ALLOCABLE COSTS	1,795,259	0	291,553	1,503,706
DISALLOWED	(1,503,706)			(1,503,706)
NET ALLOCATED	291,553	0	291,553	0

SCHEDULE 3.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERY MANAGEMENT

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	4	0.46%	1,336
PROPERTY MGMT	3	0.34%	1,002
INTERTECHNOLOGIES GROUP	3	0.34%	1,002
INFORMATION POLICY OFFICE	1	0.11%	334
OPERATIONS MGMT	7	0.80%	2,338
MATERIALS MGMT	2	0.23%	668
BLDG CODE & CONST CRD	2	0.23%	668
BUILDING FUND	0	0.00%	0
PLANT MGMT	37	4.24%	12,357
STATE REGISTER & DOCUMENTS	1	0.11%	334
MICROGRAPHICS	1	0.11%	334
ELECT EQUIP RNTL	1	0.11%	334
STARS	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	1	0.11%	334
STATE PRINTER	8	0.92%	2,672
CENTRAL STORES	1	0.11%	334
MATERIALS SERVICES DISTRIBUTION	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	5	0.57%	1,670
ADDRESSING & INSERT	1	0.11%	334
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
MGMT ANALYSIS-SP FD	1	0.11%	334
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	21	2.41%	7,013
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	24	2.75%	8,015
AUDITOR	1	0.11%	334
COMMERCE	2	0.23%	668
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	20	2.29%	6,679
CORRECTIONS	38	4.35%	12,691
DISABILITY COUNCIL	1	0.11%	334
EDUCATION-CENTRAL OFFICE	9	1.03%	3,006
EDUCATION-FARIBAULT SCHOOLS	5	0.57%	1,670
EDUCATION-VO-TECH	3	0.34%	1,002
EMPLOYEE RELATIONS	7	0.80%	2,338
FINANCE	2	0.23%	668
GAMING-ADMIN UNIT	7	0.80%	2,338
GAMBLING CONTROL	1	0.11%	334
GREATER MN CORP	0	0.00%	0
HEALTH	12	1.37%	4,008
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.23%	668
NURSING	1	0.11%	334
PHARMACY	1	0.11%	334
DENTISTRY	1	0.11%	334
CHIROPRACTORS	1	0.11%	334
PSYCHOLOGY	1	0.11%	334
OPTOMETRY	1	0.11%	334
NURSING HOME ADM	1	0.11%	334
SOCIAL WRK & MNTL HLTH	1	0.11%	334
SOCIAL WRK LIC BD	1	0.11%	334
MARR & FAMILY THERAPY BD	1	0.11%	334
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.11%	334

SCHEDULE 3.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERY MANAGEMENT

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	3	0.34%	1,002
HIGHER ED COORD BD	1	0.11%	334
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	8	0.92%	2,672
HUMAN RIGHTS	2	0.23%	668
HUMAN SERVICES-CENT OFF	39	4.47%	13,025
HUMAN SERVICES-INSTITUTNS	51	5.84%	17,032
INDIAN AFFAIRS	2	0.23%	668
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	4	0.46%	1,336
JOBS & TRAINING	92	10.54%	30,725
LABOR & INDUSTRY	5	0.57%	1,670
LEGISLATIVE AUDIT	1	0.11%	334
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	3	0.34%	1,002
NATURAL RESOURCES	67	7.67%	22,376
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	1	0.11%	334
ELECTRICITY	2	0.23%	668
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	6	0.69%	2,004
POLLUTION CONTROL	18	2.06%	6,011
PUB EMP RET ASSN	3	0.34%	1,002
PUBLIC SAFETY	111	12.71%	37,070
PUBLIC SERVICE	9	1.03%	3,006
PUBLIC UTIL COMM	1	0.11%	334
REVENUE	17	1.95%	5,677
SECRETARY OF STATE	6	0.69%	2,004
STATE LOTTERY	12	1.37%	4,008
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	34	3.89%	11,355
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	16	1.83%	5,343
TRANSPORTATION	41	4.70%	13,693
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	1	0.11%	334
VETERANS AFFAIRS	1	0.11%	334
VETERANS HOME BD	2	0.23%	668
WASTE MGMT BD	1	0.11%	334
WRKRS COMP CT OF APPEALS	4	0.46%	1,336
ZOO	4	0.46%	1,336
OTHER	60	6.87%	20,033
TOTAL	873	100.00%	291,553

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1990
SOURCE: REAL ESTATE UNIT RECORDS

SCHEDULE 3.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
ADMINISTRATIVE MGMT	1,336	1,336
PROPERTY MGMT	1,002	1,002
INTERTECHNOLOGIES GROUP	1,002	1,002
INFORMATION POLICY OFFICE	334	334
OPERATIONS MGMT	2,338	2,338
MATERIALS MGMT	668	668
BLDG CODE & CONST CRD	668	668
BUILDING FUND	0	0
PLANT MGMT	12,357	12,357
STATE REGISTER & DOCUMENTS	334	334
MICROGRAPHICS	334	334
ELECT EQUIP RNTL	334	334
STARS	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	334	334
STATE PRINTER	2,672	2,672
CENTRAL STORES	334	334
MATERIALS SERVICES DISTRIBUTION	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	1,670	1,670
ADDRESSING & INSERT	334	334
MATERIALS TRANSFER	0	0
CAPITOL PARKING	0	0
MGMT ANALYSIS-SP FD	334	334
IISAC	0	0
911 EMERGENCY	0	0
RISK MANAGEMENT	0	0
VOLUNTEER SERVICES	0	0
OTHER	0	0
AGRICULTURE	7,013	7,013
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	8,015	8,015
AUDITOR	334	334
COMMERCE	668	668
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	6,679	6,679
CORRECTIONS	12,691	12,691
DISABILITY COUNCIL	334	334
EDUCATION-CENTRAL OFFICE	3,006	3,006
EDUCATION-FARIBAULT SCHOOLS	1,670	1,670
EDUCATION-VO-TECH	1,002	1,002
EMPLOYEE RELATIONS	2,338	2,338
FINANCE	668	668
GAMING-ADMIN UNIT	2,338	2,338
GAMBLING CONTROL	334	334
GREATER MN CORP	0	0
HEALTH	4,008	4,008
HEALTH LIC BDS		
MEDICAL EXAMINERS	668	668
NURSING	334	334
PHARMACY	334	334
DENTISTRY	334	334
CHIROPRACTORS	334	334
PSYCHOLOGY	334	334
OPTOMETRY	334	334
NURSING HOME ADM	334	334
SOCIAL WRK & MNTL HLTH	334	334
SOCIAL WRK LIC BD	334	334
MARR & FAMILY THERAPY BD	334	334
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	334	334

SCHEDULE 3.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HEARING EXAMINER	1,002	1,002
HIGHER ED COORD BD	334	334
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,672	2,672
HUMAN RIGHTS	668	668
HUMAN SERVICES-CENT OFF	13,025	13,025
HUMAN SERVICES-INSTITUTNS	17,032	17,032
INDIAN AFFAIRS	668	668
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	1,336	1,336
JOBS & TRAINING	30,725	30,725
LABOR & INDUSTRY	1,670	1,670
LEGISLATIVE AUDIT	334	334
MEDIATION SVCS	0	0
MILITARY AFFAIRS	1,002	1,002
NATURAL RESOURCES	22,376	22,376
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	334	334
ELECTRICITY	668	668
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PARI-MUTUEL RACING	0	0
PLANNING	2,004	2,004
POLLUTION CONTROL	6,011	6,011
PUB EMP RET ASSN	1,002	1,002
PUBLIC SAFETY	37,070	37,070
PUBLIC SERVICE	3,006	3,006
PUBLIC UTIL COMM	334	334
REVENUE	5,677	5,677
SECRETARY OF STATE	2,004	2,004
STATE LOTTERY	4,008	4,008
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	11,355	11,355
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	5,343	5,343
TRANSPORTATION	13,693	13,693
TRANSPORTATION REG BD	0	0
TREASURER	334	334
VETERANS AFFAIRS	334	334
VETERANS HOME BD	668	668
WASTE MGMT BD	334	334
WRKRS COMP CT OF APPEALS	1,336	1,336
ZOO	1,336	1,336
OTHER	20,033	20,033
TOTAL	291,553	291,553

SCHEDULE 4.1
FISCAL 90 ACTUAL

STATE OF MINNESOTA
ADMINISTRATION - INTERTECHNOLOGIES GROUP
NATURE AND EXTENT OF SERVICES

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

- Records Center - the center provides for the storage and retrieval of state records, and disposal of records no longer required. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored as of July 31, 1990.

- 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. 1990.

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

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

SCHEDULE 4.2
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-ITERTECHNOLOGIES GROUP

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990		1,576,123
DEDUCTIONS:		
EQUIPMENT	(4,044)	
GRANTS	0	
TOTAL DEDUCTIONS		(4,044)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	71,467	
ADMN-ADMINISTRATIVE MGMT	47,840	
ADMN-PROPERTY MANAGEMENT	1,002	
TOTAL ADDITIONS		120,309
TOTAL TO BE ALLOCATED		1,692,388

SCHEDULE 4.3
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	RECORDS MGMT	TELE COMM	OTHER
WAGES & BENEFITS					
SALARY & WAGES	911,148		82,674	784,964	43,510
OTHER EXPENSES & COST					
SERVICES	647,879		127,351	515,224	5,304
SUPPLIES	13,052		2,838	9,712	502
EQUIPMENT	4,044	4,044			
GRANTS	0	0			
DEPARTMENTAL EXPEND	1,576,123	4,044	212,863	1,309,900	49,316
COST ADJUSTMENTS					
DEDUCTIONS	(4,044)	(4,044)			
ADDITIONS	120,309	120,309			
COST BY FUNCTION	1,692,388	120,309	212,863	1,309,900	49,316
REALLOCATE GEN ADMN		(120,309)	16,290	100,245	3,774
ALLOCABLE COSTS	1,692,388	0	229,153	1,410,145	53,090
DISALLOWED	(53,090)				(53,090)
NET ALLOCATED	1,639,298	0	229,153	1,410,145	0

SCHEDULE 4.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	230	0.75%	1,725
PROPERTY MGMT	41	0.13%	307
INTERTECHNOLOGIES GROUP	4	0.01%	30
INFORMATION POLICY OFFICE	0	0.00%	0
OPERATIONS MGMT	0	0.00%	0
MATERIALS MGMT	1,181	3.86%	8,855
BLDG CODE & CONST CRD	0	0.00%	0
BUILDING FUND	8	0.03%	60
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	3	0.01%	22
ELECT EQUIP RNTL	0	0.00%	0
STARS	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
MATERIALS SERVICES DISTRIBUTION	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	13	0.04%	97
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	46	0.15%	345
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	452	1.48%	3,389
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	11	0.04%	82
ATTORNEY GENERAL	2,896	9.48%	21,714
AUDITOR	182	0.60%	1,365
COMMERCE	1,982	6.49%	14,861
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	1	0.00%	7
CORRECTIONS	373	1.22%	2,797
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	58	0.19%	435
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	119	0.39%	892
EMPLOYEE RELATIONS	429	1.40%	3,217
FINANCE	2,863	9.37%	21,467
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	0	0.00%	0
GREATER MN CORP	0	0.00%	0
HEALTH	1,393	4.56%	10,445
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	52	0.17%	390
PHARMACY	4	0.01%	30
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

SCHEDULE 4.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	204	0.67%	1,530
HIGHER ED COORD BD	2	0.01%	15
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1,219	3.99%	9,140
HUMAN RIGHTS	594	1.94%	4,454
HUMAN SERVICES-CENT OFF	1,799	5.89%	13,489
HUMAN SERVICES-INSTITUTNS	845	2.76%	6,336
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,475	11.37%	26,055
LABOR & INDUSTRY	4,360	14.27%	32,691
LEGISLATIVE AUDIT	200	0.65%	1,500
MEDIATION SVCS	27	0.09%	202
MILITARY AFFAIRS	153	0.50%	1,147
NATURAL RESOURCES	524	1.71%	3,929
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	1	0.00%	7
ELECTRICITY	200	0.65%	1,500
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	773	2.53%	5,796
PUB EMP RET ASSN	34	0.11%	255
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	362	1.18%	2,714
PUBLIC UTIL COMM	0	0.00%	0
REVENUE	934	3.06%	7,003
SECRETARY OF STATE	436	1.43%	3,269
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	4	0.01%	30
STATE UNIV SYSTEM	30	0.10%	225
TEACHERS RETIREMENT	3	0.01%	22
TRADE & ECON DEV	23	0.08%	172
TRANSPORTATION	5	0.02%	37
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	254	0.83%	1,904
VETERANS AFFAIRS	0	0.00%	0
VETERANS HOME BD	0	0.00%	0
WASTE MGMT BD	81	0.27%	607
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	128	0.42%	960
OTHER	1,551	5.07%	11,632
TOTAL	30,562	100.00%	229,153

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 7-31-90
SOURCE: DIVISION RECORDS

SCHEDULE 4.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	17,406	0.10%	1,377
PROPERTY MGMT	15,158	0.09%	1,199
INTERTECHNOLOGIES GROUP	329,082	1.85%	26,040
INFORMATION POLICY OFFICE	7,320	0.04%	579
OPERATIONS MGMT	7,370	0.04%	583
MATERIALS MGMT	25,679	0.14%	2,032
BLDG CODE & CONST CRD	19,976	0.11%	1,581
BUILDING FUND	0	0.00%	0
PLANT MGMT	29,297	0.16%	2,318
STATE REGISTER & DOCUMENTS	16,368	0.09%	1,295
MICROGRAPHICS	1,394	0.01%	110
ELECT EQUIP RNTL	759	0.00%	60
STARS	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,026	0.02%	319
STATE PRINTER	7,560	0.04%	598
CENTRAL STORES	1,715	0.01%	136
MATERIALS SERVICES DISTRIBUTION	3,212	0.02%	254
COMMUTER VANS	231	0.00%	18
COMPUTER SERVICES	338,268	1.90%	26,767
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	155	0.00%	12
CAPITOL PARKING	1,122	0.01%	89
MGMT ANALYSIS-SP FD	2,685	0.02%	212
IISAC	0	0.00%	0
911 EMERGENCY	3,180	0.02%	252
RISK MANAGEMENT	0	0.00%	0
VOLUNTEER SERVICES	112	0.00%	9
OTHER	336	0.00%	27
AGRICULTURE	250,575	1.41%	19,828
ANIMAL HEALTH BD	24,006	0.13%	1,900
ARTS BOARD	10,055	0.06%	796
ATTORNEY GENERAL	225,396	1.26%	17,836
AUDITOR	27,683	0.16%	2,191
COMMERCE	112,833	0.63%	8,928
COMMUNICATION IMPAIRED BD	112,222	0.63%	8,880
COMMUNITY COLLEGE BD	952,945	5.35%	75,407
CORRECTIONS	618,483	3.47%	48,941
DISABILITY COUNCIL	9,261	0.05%	733
EDUCATION-CENTRAL OFFICE	336,098	1.89%	26,595
EDUCATION-FARIBAULT SCHOOLS	38,061	0.21%	3,012
EDUCATION-VO-TECH	94,392	0.53%	7,469
EMPLOYEE RELATIONS	99,864	0.56%	7,902
FINANCE	103,347	0.58%	8,178
GAMING-ADMIN UNIT	273	0.00%	22
GAMBLING CONTROL	15,688	0.09%	1,241
GREATER MN CORP	34,235	0.19%	2,709
HEALTH	334,605	1.88%	26,477
HEALTH LIC BDS			
MEDICAL EXAMINERS	8,470	0.05%	670
NURSING	9,356	0.05%	740
PHARMACY	2,918	0.02%	231
DENTISTRY	4,550	0.03%	360
CHIROPRACTORS	2,021	0.01%	160
PSYCHOLOGY	1,106	0.01%	88
OPTOMETRY	852	0.00%	67
NURSING HOME ADM	1,170	0.01%	93
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	6,527	0.04%	516
PODIATRY	64	0.00%	5
VETERINARY MEDICINE	666	0.00%	53

SCHEDULE 4.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	33,159	0.19%	2,624
HIGHER ED COORD BD	53,597	0.30%	4,241
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	104,847	0.59%	8,297
HUMAN RIGHTS	62,822	0.35%	4,971
HUMAN SERVICES-CENT OFF	691,427	3.88%	54,713
HUMAN SERVICES-INSTITUTNS	612,340	3.44%	48,455
INDIAN AFFAIRS	6,344	0.04%	502
INVESTMENT BOARD	17,193	0.10%	1,360
IRON RANGE RESOURCES	88,361	0.50%	6,992
JOBS & TRAINING	1,337,595	7.51%	105,844
LABOR & INDUSTRY	188,615	1.06%	14,925
LEGISLATIVE AUDIT	19,824	0.11%	1,569
MEDIATION SVCS	17,551	0.10%	1,389
MILITARY AFFAIRS	380,517	2.14%	30,110
NATURAL RESOURCES	1,489,552	8.36%	117,868
NON-HEALTH LIC BDS			
BOXING	693	0.00%	55
BARBERS	908	0.01%	72
ELECTRICITY	12,695	0.07%	1,005
ARCHITECTS & ENG	2,255	0.01%	178
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,464	0.01%	116
PEACE OFFICERS	7,088	0.04%	561
PARI-MUTUEL RACING	12,025	0.07%	952
PLANNING	66,734	0.37%	5,281
POLLUTION CONTROL	340,235	1.91%	26,923
PUB EMP RET ASSN	29,374	0.16%	2,324
PUBLIC SAFETY	1,251,623	7.02%	99,041
PUBLIC SERVICE	63,789	0.36%	5,048
PUBLIC UTIL COMM	15,159	0.09%	1,200
REVENUE	754,449	4.23%	59,700
SECRETARY OF STATE	153,976	0.86%	12,184
STATE LOTTERY	28,091	0.16%	2,223
STATE RETIREMENT	10,165	0.06%	804
STATE UNIV SYSTEM	2,079,583	11.67%	164,558
TEACHERS RETIREMENT	30,090	0.17%	2,381
TRADE & ECON DEV	270,034	1.52%	21,368
TRANSPORTATION	1,875,195	10.52%	148,384
TRANSPORTATION REG BD	3,558	0.02%	282
TREASURER	3,924	0.02%	311
VETERANS AFFAIRS	18,340	0.10%	1,451
VETERANS HOME BD	45,908	0.26%	3,633
WASTE MGMT BD	37,519	0.21%	2,969
WRKRS COMP CT OF APPEALS	3,478	0.02%	275
ZOO	93,849	0.53%	7,426
OTHER	1,234,499	6.93%	97,685
TOTAL	17,820,577	100.00%	1,410,145

ALLOCATION BASIS: TELEPHONE CHARGES (OBJECT CODE 202) F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 4.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE-COMMUNICTNS
ADMINISTRATION			
ADMINISTRATIVE MGMT	3,102	1,725	1,377
PROPERTY MGMT	1,506	307	1,199
INTERTECHNOLOGIES GROUP	26,070	30	26,040
INFORMATION POLICY OFFICE	579	0	579
OPERATIONS MGMT	583	0	583
MATERIALS MGMT	10,887	8,855	2,032
BLDG CODE & CONST CRD	1,581	0	1,581
BUILDING FUND	60	60	0
PLANT MGMT	2,318	0	2,318
STATE REGISTER & DOCUMENTS	1,295	0	1,295
MICROGRAPHICS	132	22	110
ELECT EQUIP RNTL	60	0	60
STARS	0	0	0
TELECOMMUNICATIONS	0	0	0
MOTOR POOL	319	0	319
STATE PRINTER	598	0	598
CENTRAL STORES	136	0	136
MATERIALS SERVICES DISTRIBUTION	254	0	254
COMMUTER VANS	18	0	18
COMPUTER SERVICES	26,864	97	26,767
ADDRESSING & INSERT	0	0	0
MATERIALS TRANSFER	12	0	12
CAPITOL PARKING	89	0	89
MGMT ANALYSIS-SP FD	212	0	212
IISAC	345	345	0
911 EMERGENCY	252	0	252
RISK MANAGEMENT	0	0	0
VOLUNTEER SERVICES	9	0	9
OTHER	27	0	27
AGRICULTURE	23,217	3,389	19,828
ANIMAL HEALTH BD	1,900	0	1,900
ARTS BOARD	878	82	796
ATTORNEY GENERAL	39,550	21,714	17,836
AUDITOR	3,556	1,365	2,191
COMMERCE	23,789	14,861	8,928
COMMUNICATION IMPAIRED BD	8,880	0	8,880
COMMUNITY COLLEGE BD	75,414	7	75,407
CORRECTIONS	51,738	2,797	48,941
DISABILITY COUNCIL	733	0	733
EDUCATION-CENTRAL OFFICE	27,030	435	26,595
EDUCATION-FARIBAULT SCHOOLS	3,012	0	3,012
EDUCATION-VO-TECH	8,361	892	7,469
EMPLOYEE RELATIONS	11,119	3,217	7,902
FINANCE	29,645	21,467	8,178
GAMING-ADMIN UNIT	22	0	22
GAMBLING CONTROL	1,241	0	1,241
GREATER MN CORP	2,709	0	2,709
HEALTH	36,922	10,445	26,477
HEALTH LIC BDS			
MEDICAL EXAMINERS	670	0	670
NURSING	1,130	390	740
PHARMACY	261	30	231
DENTISTRY	360	0	360
CHIROPRACTORS	160	0	160
PSYCHOLOGY	88	0	88
OPTOMETRY	67	0	67
NURSING HOME ADM	93	0	93
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	516	0	516
PODIATRY	5	0	5
VETERINARY MEDICINE	53	0	53

SCHEDULE 4.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE-COMMUNICTNS
HEARING EXAMINER	4,154	1,530	2,624
HIGHER ED COORD BD	4,256	15	4,241
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	17,437	9,140	8,297
HUMAN RIGHTS	9,425	4,454	4,971
HUMAN SERVICES-CENT OFF	68,202	13,489	54,713
HUMAN SERVICES-INSTITUTNS	54,791	6,336	48,455
INDIAN AFFAIRS	502	0	502
INVESTMENT BOARD	1,360	0	1,360
IRON RANGE RESOURCES	6,992	0	6,992
JOBS & TRAINING	131,899	26,055	105,844
LABOR & INDUSTRY	47,616	32,691	14,925
LEGISLATIVE AUDIT	3,069	1,500	1,569
MEDIATION SVCS	1,591	202	1,389
MILITARY AFFAIRS	31,257	1,147	30,110
NATURAL RESOURCES	121,797	3,929	117,868
NON-HEALTH LIC BDS			
BOXING	55	0	55
BARBERS	79	7	72
ELECTRICITY	2,505	1,500	1,005
ARCHITECTS & ENG	178	0	178
ABSTRACTORS	0	0	0
ACCOUNTANCY	116	0	116
PEACE OFFICERS	561	0	561
PARI-MUTUEL RACING	952	0	952
PLANNING	5,281	0	5,281
POLLUTION CONTROL	32,719	5,796	26,923
PUB EMP RET ASSN	2,579	255	2,324
PUBLIC SAFETY	99,041	0	99,041
PUBLIC SERVICE	7,762	2,714	5,048
PUBLIC UTIL COMM	1,200	0	1,200
REVENUE	66,703	7,003	59,700
SECRETARY OF STATE	15,453	3,269	12,184
STATE LOTTERY	2,223	0	2,223
STATE RETIREMENT	834	30	804
STATE UNIV SYSTEM	164,783	225	164,558
TEACHERS RETIREMENT	2,403	22	2,381
TRADE & ECON DEV	21,540	172	21,368
TRANSPORTATION	148,421	37	148,384
TRANSPORTATION REG BD	282	0	282
TREASURER	2,215	1,904	311
VETERANS AFFAIRS	1,451	0	1,451
VETERANS HOME BD	3,633	0	3,633
WASTE MGMT BD	3,576	607	2,969
WRKRS COMP CT OF APPEALS	275	0	275
ZOO	8,386	960	7,426
OTHER	109,317	11,632	97,685
TOTAL	1,639,298	229,153	1,410,145

SCHEDULE 5.1
FISCAL 90 ACTUAL

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 is allocated as follows:

- 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. 1990.

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
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990		1,597,247
DEDUCTIONS:		
EQUIPMENT	(71,710)	
GRANTS	(152,343)	
TOTAL DEDUCTIONS		(224,053)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	9,408	
ADMIN-ADMINISTRATIVE MGMT	26,606	
ADMIN-PROPERTY MGMT	334	
ADMIN-INTERTECHNOLOGIES GROUP	579	
TOTAL ADDITIONS		36,927
TOTAL TO BE ALLOCATED		1,410,121

SCHEDULE 5.3
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	STATEWIDE SYSTEMS	OTHER
WAGES & BENEFITS				
SALARIES & WAGES	1,010,831		886,522	124,309
OTHER EXPENSE & COST				
SERVICES	329,845		322,024	7,821
SUPPLIES	32,518		28,751	3,767
EQUIPMENT	71,710	71,710		
GRANTS		152,343		
DEPARTMENTAL EXPEND	1,597,247	224,053	1,237,297	135,897
COST ADJUSTMENTS				
DEDUCTIONS	(224,053)	(224,053)		
ADDITIONS	36,927	36,927		
COST BY FUNCTION	1,410,121	36,927	1,237,297	135,897
REALLOCATE ADMN	0	(36,927)	33,273	3,654
ALLOCABLE COSTS	1,410,121	0	1,270,570	139,551
DISALLOWED	(139,551)			(139,551)
NET ALLOCATED	1,270,570	0	1,270,570	0

SCHEDULE 5.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	23,559	0.08%	1,043
PROPERTY MGMT	3,886	0.01%	172
INTERTECHNOLOGIES GROUP	16,846	0.06%	746
INFORMATION POLICY OFFICE	9,143	0.03%	405
OPERATIONS MGMT	4,572	0.02%	202
MATERIALS MGMT	361,105	1.26%	15,994
BLDG CODE & CONST CRD	4,633	0.02%	205
BUILDING FUND	0	0.00%	0
PLANT MGMT	2,939	0.01%	130
STATE REGISTER & DOCUMENTS	37,945	0.13%	1,681
MICROGRAPHICS	698	0.00%	31
ELECT EQUIP RNTL	51	0.00%	2
STARS	9,228	0.03%	409
TELECOMMUNICATIONS	16,904	0.06%	749
MOTOR POOL	29,641	0.10%	1,313
STATE PRINTER	2,000	0.01%	89
CENTRAL STORES	439	0.00%	19
MATERIALS SERVICES DISTRIBUTION	19	0.00%	1
COMMUTER VANS	200	0.00%	9
COMPUTER SERVICES	3,000	0.01%	133
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	113	0.00%	5
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	109	0.00%	5
RISK MANAGEMENT	437	0.00%	19
VOLUNTEER SERVICES	0	0.00%	0
OTHER	695	0.00%	31
AGRICULTURE	34,880	0.12%	1,545
ANIMAL HEALTH BD	9,947	0.03%	441
ARTS BOARD	459	0.00%	20
ATTORNEY GENERAL	15,360	0.05%	680
AUDITOR	554	0.00%	25
COMMERCE	6,741	0.02%	299
COMMUNICATION IMPAIRED BD	885	0.00%	39
COMMUNITY COLLEGE BD	23,223	0.08%	1,029
CORRECTIONS	148,294	0.52%	6,568
DISABILITY COUNCIL	400	0.00%	18
EDUCATION-CENTRAL OFFICE	111,178	0.39%	4,924
EDUCATION-FARIBAULT SCHOOLS	813	0.00%	36
EDUCATION-VO-TECH	67,340	0.23%	2,983
EMPLOYEE RELATIONS	1,281,417	4.47%	56,755
FINANCE	1,483,231	5.17%	65,694
GAMING-ADMIN UNIT	505	0.00%	22
GAMBLING CONTROL	313	0.00%	14
GREATER MN CORP	676	0.00%	30
HEALTH	227,780	0.79%	10,089
HEALTH LIC BDS			
MEDICAL EXAMINERS	240,971	0.84%	10,673
NURSING	20,333	0.07%	901
PHARMACY	15,498	0.05%	686
DENTISTRY	14,936	0.05%	662
CHIROPRACTORS	13,655	0.05%	605
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	100	0.00%	4
SOCIAL WRK & MNTL HLTH	117	0.00%	5
SOCIAL WRK LIC BD	327	0.00%	14
MARR & FAMILY THERAPY BD	246	0.00%	11
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	3,445	0.01%	153

SCHEDULE 5.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	456	0.00%	20
HIGHER ED COORD BD	21,505	0.07%	952
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	166,322	0.58%	7,367
HUMAN RIGHTS	300	0.00%	13
HUMAN SERVICES-CENT OFF	10,350,027	36.08%	458,412
HUMAN SERVICES-INSTITUTNS	6,205	0.02%	275
INDIAN AFFAIRS	150	0.00%	7
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	1,512	0.01%	67
JOBS & TRAINING	573,883	2.00%	25,418
LABOR & INDUSTRY	17,859	0.06%	791
LEGISLATIVE AUDIT	66,555	0.23%	2,948
MEDIATION SVCS	52,450	0.18%	2,323
MILITARY AFFAIRS	3,827	0.01%	170
NATURAL RESOURCES	562,430	1.96%	24,911
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	396	0.00%	18
ELECTRICITY	34,598	0.12%	1,532
ARCHITECTS & ENG	6,073	0.02%	269
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3,547	0.01%	157
PEACE OFFICERS	300	0.00%	13
PARI-MUTUEL RACING	20,404	0.07%	904
PLANNING	4,667	0.02%	207
POLLUTION CONTROL	19,366	0.07%	858
PUB EMP RET ASSN	111	0.00%	5
PUBLIC SAFETY	4,662,698	16.25%	206,515
PUBLIC SERVICE	5,432	0.02%	241
PUBLIC UTIL COMM	852	0.00%	38
REVENUE	5,442,916	18.97%	241,072
SECRETARY OF STATE	5,706	0.02%	253
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	223,190	0.78%	9,885
STATE UNIV SYSTEM	36,832	0.13%	1,631
TEACHERS RETIREMENT	57,780	0.20%	2,559
TRADE & ECON DEV	14,233	0.05%	630
TRANSPORTATION	1,975,589	6.89%	87,501
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	549	0.00%	24
VETERANS AFFAIRS	9,975	0.03%	442
VETERANS HOME BD	2,017	0.01%	89
WASTE MGMT BD	2,775	0.01%	123
WRKRS COMP CT OF APPEALS	297	0.00%	13
ZOO	693	0.00%	31
OTHER	80,642	0.28%	3,568
TOTAL	28,686,905	100.00%	1,270,570

ALLOCATION BASIS: F.Y. 1990 COMPUTER SERVICES USAGE
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 5.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
ADMINISTRATION		
ADMINISTRATIVE MGMT	1,043	1,043
PROPERTY MGMT	172	172
INTERTECHNOLOGIES GROUP	746	746
INFORMATION POLICY OFFICE	405	405
OPERATIONS MGMT	202	202
MATERIALS MGMT	15,994	15,994
BLDG CODE & CONST CRD	205	205
BUILDING FUND	0	0
PLANT MGMT	130	130
STATE REGISTER & DOCUMENTS	1,681	1,681
MICROGRAPHICS	31	31
ELECT EQUIP RNTL	2	2
STARS	409	409
TELECOMMUNICATIONS	749	749
MOTOR POOL	1,313	1,313
STATE PRINTER	89	89
CENTRAL STORES	19	19
MATERIALS SERVICES DISTRIBUTION	1	1
COMMUTER VANS	9	9
COMPUTER SERVICES	133	133
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CAPITOL PARKING	5	5
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	5	5
RISK MANAGEMENT	19	19
VOLUNTEER SERVICES	0	0
OTHER	31	31
AGRICULTURE	1,545	1,545
ANIMAL HEALTH BD	441	441
ARTS BOARD	20	20
ATTORNEY GENERAL	680	680
AUDITOR	25	25
COMMERCE	299	299
COMMUNICATION IMPAIRED BD	39	39
COMMUNITY COLLEGE BD	1,029	1,029
CORRECTIONS	6,568	6,568
DISABILITY COUNCIL	18	18
EDUCATION-CENTRAL OFFICE	4,924	4,924
EDUCATION-FARIBAULT SCHOOLS	36	36
EDUCATION-VO-TECH	2,983	2,983
EMPLOYEE RELATIONS	56,755	56,755
FINANCE	65,694	65,694
GAMING-ADMIN UNIT	22	22
GAMBLING CONTROL	14	14
GREATER MN CORP	30	30
HEALTH	10,089	10,089
HEALTH LIC BDS		
MEDICAL EXAMINERS	10,673	10,673
NURSING	901	901
PHARMACY	686	686
DENTISTRY	662	662
CHIROPRACTORS	605	605
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	4	4
SOCIAL WRK & MNTL HLTH	5	5
SOCIAL WRK LIC BD	14	14
MARR & FAMILY THERAPY BD	11	11
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	153	153

SCHEDULE 5.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
HEARING EXAMINER	20	20
HIGHER ED COORD BD	952	952
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	7,367	7,367
HUMAN RIGHTS	13	13
HUMAN SERVICES-CENT OFF	458,412	458,412
HUMAN SERVICES-INSTITUTNS	275	275
INDIAN AFFAIRS	7	7
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	67	67
JOBS & TRAINING	25,418	25,418
LABOR & INDUSTRY	791	791
LEGISLATIVE AUDIT	2,948	2,948
MEDIATION SVCS	2,323	2,323
MILITARY AFFAIRS	170	170
NATURAL RESOURCES	24,911	24,911
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	18	18
ELECTRICITY	1,532	1,532
ARCHITECTS & ENG	269	269
ABSTRACTORS	0	0
ACCOUNTANCY	157	157
PEACE OFFICERS	13	13
PARI-MUTUEL RACING	904	904
PLANNING	207	207
POLLUTION CONTROL	858	858
PUB EMP RET ASSN	5	5
PUBLIC SAFETY	206,515	206,515
PUBLIC SERVICE	241	241
PUBLIC UTIL COMM	38	38
REVENUE	241,072	241,072
SECRETARY OF STATE	253	253
STATE LOTTERY	0	0
STATE RETIREMENT	9,885	9,885
STATE UNIV SYSTEM	1,631	1,631
TEACHERS RETIREMENT	2,559	2,559
TRADE & ECON DEV	630	630
TRANSPORTATION	87,501	87,501
TRANSPORTATION REG BD	0	0
TREASURER	24	24
VETERANS AFFAIRS	442	442
VETERANS HOME BD	89	89
WASTE MGMT BD	123	123
WRKRS COMP CT OF APPEALS	13	13
ZOO	31	31
OTHER	3,568	3,568
TOTAL	1,270,570	1,270,570

SCHEDULE 6.1
FISCAL 90 ACTUAL

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:

- 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. 1990 postage charges.

- 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 1990.

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

SCHEDULE 6.2
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990		1,198,121
DEDUCTIONS:		
EQUIPMENT	5,594	
TOTAL DEDUCTIONS		5,594
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	8,031	
ADMIN-ADMINISTRATIVE MGMT	143,567	
ADMIN-PROPERTY MGMT	2,338	
ADMIN-INTERTECHNOLOGIES GROUP	583	
ADMIN-INFORMATION POLICY OFF.	202	
TOTAL ADDITIONS		154,721
TOTAL TO BE ALLOCATED		1,358,436

SCHEDULE 6.3
ACTUAL 1990

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	799,911		268,675	249,493	281,743
OTHER EXPENSE & COST					
SERVICES	371,102		147,594	153,650	69,858
SUPPLIES	21,514		3,050	10,557	7,907
EQUIPMENT	5,594	5,594			
DEPARTMENTAL EXPEND	1,198,121	5,594	419,319	413,700	359,508
COST ADJUSTMENTS					
DEDUCTIONS	(5,594)	(5,594)			
ADDITIONS	154,721	154,721			
COST BY FUNCTION	1,347,248	154,721	419,319	413,700	359,508
REALLOCATE ADMN	0	(154,721)	54,404	53,674	46,643
ALLOCABLE COSTS	1,347,248	0	473,723	467,374	406,151
DISALLOWED	(406,151)				(406,151)
NET ALLOCATED	941,097	0	473,723	467,374	0

SCHEDULE 6.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	6,038	0.07%	334
PROPERTY MGMT	6,487	0.08%	358
INTERTECHNOLOGIES GROUP	2,237	0.03%	124
INFORMATION POLICY OFFICE	2,678	0.03%	148
OPERATIONS MGMT	9,078	0.11%	502
MATERIALS MGMT	47,897	0.56%	2,646
BLDG CODE & CONST CRD	6,436	0.08%	356
BUILDING FUND	0	0.00%	0
PLANT MGMT	660	0.01%	36
STATE REGISTER & DOCUMENTS	85,037	0.99%	4,698
MICROGRAPHICS	455	0.01%	25
ELECT EQUIP RNTL	51	0.00%	3
STARS	3,576	0.04%	198
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	602	0.01%	33
STATE PRINTER	730	0.01%	40
CENTRAL STORES	1,513	0.02%	84
MATERIALS SERVICES DISTRIBUTION	2,775	0.03%	153
COMMUTER VANS	2	0.00%	0
COMPUTER SERVICES	19,671	0.23%	1,087
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	1,453	0.02%	80
MGMT ANALYSIS-SP FD	179	0.00%	10
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
VOLUNTEER SERVICES	3,193	0.04%	176
OTHER	125	0.00%	7
AGRICULTURE	176,218	2.06%	9,735
ANIMAL HEALTH BD	12,559	0.15%	694
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	83,755	0.98%	4,627
AUDITOR	22,128	0.26%	1,222
COMMERCE	132,094	1.54%	7,298
COMMUNICATION IMPAIRED BD	5,662	0.07%	313
COMMUNITY COLLEGE BD	77,490	0.90%	4,281
CORRECTIONS	38,378	0.45%	2,120
DISABILITY COUNCIL	9,378	0.11%	518
EDUCATION-CENTRAL OFFICE	449,122	5.24%	24,812
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	83,575	0.97%	4,617
EMPLOYEE RELATIONS	115,910	1.35%	6,404
FINANCE	220,820	2.58%	12,199
GAMING-ADMIN UNIT	153	0.00%	8
GAMBLING CONTROL	16,806	0.20%	928
GREATER MN CORP	203	0.00%	11
HEALTH	33,526	0.39%	1,852
HEALTH LIC BDS			
MEDICAL EXAMINERS	19,163	0.22%	1,059
NURSING	33,411	0.39%	1,846
PHARMACY	0	0.00%	0
DENTISTRY	3,893	0.05%	215
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	189	0.00%	10
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 6.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	420	0.00%	23
HIGHER ED COORD BD	100,840	1.18%	5,571
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	60,630	0.71%	3,350
HUMAN RIGHTS	23,241	0.27%	1,284
HUMAN SERVICES-CENT OFF	1,106,649	12.91%	61,138
HUMAN SERVICES-INSTITUTNS	2,303	0.03%	127
INDIAN AFFAIRS	664	0.01%	37
INVESTMENT BOARD	2,972	0.03%	164
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	8,006	0.09%	442
LABOR & INDUSTRY	168,886	1.97%	9,330
LEGISLATIVE AUDIT	6,709	0.08%	371
MEDIATION SVCS	13,386	0.16%	740
MILITARY AFFAIRS	0	0.00%	0
NATURAL RESOURCES	535,053	6.24%	29,560
NON-HEALTH LIC BDS			
BOXING	266	0.00%	15
BARBERS	2,992	0.03%	165
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	397	0.00%	22
ACCOUNTANCY	12,915	0.15%	714
PEACE OFFICERS	6,091	0.07%	337
PARI-MUTUEL RACING	600	0.01%	33
PLANNING	61,564	0.72%	3,401
POLLUTION CONTROL	29,762	0.35%	1,644
PUB EMP RET ASSN	275,597	3.21%	15,226
PUBLIC SAFETY	1,977,207	23.06%	109,233
PUBLIC SERVICE	25,558	0.30%	1,412
PUBLIC UTIL COMM	7,933	0.09%	438
REVENUE	1,041,990	12.15%	57,566
SECRETARY OF STATE	104,902	1.22%	5,795
STATE LOTTERY	23,409	0.27%	1,293
STATE RETIREMENT	61,459	0.72%	3,395
STATE UNIV SYSTEM	71,642	0.84%	3,958
TEACHERS RETIREMENT	132,501	1.55%	7,320
TRADE & ECON DEV	425,926	4.97%	23,531
TRANSPORTATION	265,225	3.09%	14,653
TRANSPORTATION REG BD	4,008	0.05%	221
TREASURER	2,162	0.03%	119
VETERANS AFFAIRS	8,868	0.10%	490
VETERANS HOME BD	1,258	0.01%	69
WASTE MGMT BD	6,021	0.07%	333
WRKRS COMP CT OF APPEALS	2,389	0.03%	132
ZOO	999	0.01%	55
OTHER	256,066	2.99%	14,149
TOTAL	8,574,772	100.00%	473,723

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE 1990
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 6.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	44.14	0.12%	563
PROPERTY MGMT	33.92	0.09%	433
INTERTECHNOLOGIES GROUP	31.08	0.08%	396
INFORMATION POLICY OFFICE	15.18	0.04%	194
OPERATIONS MGMT	22.60	0.06%	288
MATERIALS MGMT	54.49	0.15%	695
BLDG CODE & CONST CRD	25.75	0.07%	328
BUILDING FUND	0.00	0.00%	0
PLANT MGMT	158.37	0.43%	2,020
STATE REGISTER & DOCUMENTS	20.13	0.05%	257
MICROGRAPHICS	15.61	0.04%	199
ELECT EQUIP RNTL	1.50	0.00%	19
STARS	4.88	0.01%	62
TELECOMMUNICATIONS	11.16	0.03%	142
MOTOR POOL	15.97	0.04%	204
STATE PRINTER	59.46	0.16%	758
CENTRAL STORES	14.01	0.04%	179
MATERIALS SERVICES DISTRIBUTION	9.65	0.03%	123
COMMUTER VANS	0.72	0.00%	9
COMPUTER SERVICES	235.35	0.64%	3,002
ADDRESSING & INSERT	6.78	0.02%	86
MATERIALS TRANSFER	12.00	0.03%	153
CAPITOL PARKING	1.60	0.00%	20
MGMT ANALYSIS-SP FD	10.47	0.03%	134
IISAC	0.00	0.00%	0
911 EMERGENCY	2.66	0.01%	34
RISK MANAGEMENT	0.90	0.00%	11
VOLUNTEER SERVICES	1.00	0.00%	13
OTHER	2.09	0.01%	27
AGRICULTURE	423.37	1.16%	5,400
ANIMAL HEALTH BD	36.16	0.10%	461
ARTS BOARD	15.33	0.04%	196
ATTORNEY GENERAL	372.03	1.02%	4,745
AUDITOR	105.79	0.29%	1,349
COMMERCE	226.00	0.62%	2,883
COMMUNICATION IMPAIRED BD	1.00	0.00%	13
COMMUNITY COLLEGE BD	2,416.13	6.59%	30,819
CORRECTIONS	2,027.31	5.53%	25,859
DISABILITY COUNCIL	9.90	0.03%	126
EDUCATION-CENTRAL OFFICE	405.65	1.11%	5,174
EDUCATION-FARIBAULT SCHOOLS	189.54	0.52%	2,418
EDUCATION-VO-TECH	112.72	0.31%	1,438
EMPLOYEE RELATIONS	181.47	0.50%	2,315
FINANCE	121.39	0.33%	1,548
GAMING-ADMIN UNIT	2.17	0.01%	28
GAMBLING CONTROL	11.58	0.03%	148
GREATER MN CORP	0.00	0.00%	0
HEALTH	849.99	2.32%	10,842
HEALTH LIC BDS			
MEDICAL EXAMINERS	20.91	0.06%	267
NURSING	21.33	0.06%	272
PHARMACY	6.91	0.02%	88
DENTISTRY	5.04	0.01%	64
CHIROPRACTORS	4.00	0.01%	51
PSYCHOLOGY	3.43	0.01%	44
OPTOMETRY	1.82	0.00%	23
NURSING HOME ADM	2.00	0.01%	26
SOCIAL WRK & MNTL HLTH	7.08	0.02%	90
SOCIAL WRK LIC BD	1.04	0.00%	13
MARR & FAMILY THERAPY BD	0.83	0.00%	11
UNLIC MNTL HLTH PROV BD	1.00	0.00%	13
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.25	0.00%	16

SCHEDULE 6.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	73.33	0.20%	935
HIGHER ED COORD BD	70.35	0.19%	897
HIGHER ED FAC AUTH	3.00	0.01%	38
HOUSING FINANCE	130.83	0.36%	1,669
HUMAN RIGHTS	67.45	0.18%	860
HUMAN SERVICES-CENT OFF	1,023.76	2.79%	13,059
HUMAN SERVICES-INSTITUTNS	5,607.49	15.30%	71,526
INDIAN AFFAIRS	6.00	0.02%	77
INVESTMENT BOARD	24.83	0.07%	317
IRON RANGE RESOURCES	130.93	0.36%	1,670
JOBS & TRAINING	2,012.79	5.49%	25,674
LABOR & INDUSTRY	339.45	0.93%	4,330
LEGISLATIVE AUDIT	68.72	0.19%	877
MEDIATION SVCS	20.00	0.05%	255
MILITARY AFFAIRS	339.84	0.93%	4,335
NATURAL RESOURCES	2,520.46	6.88%	32,150
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	19
BARBERS	2.00	0.01%	26
ELECTRICITY	20.83	0.06%	266
ARCHITECTS & ENG	6.33	0.02%	81
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	51
PEACE OFFICERS	0.00	0.00%	0
PARI-MUTUEL RACING	11.08	0.03%	141
PLANNING	106.44	0.29%	1,358
POLLUTION CONTROL	606.33	1.65%	7,734
PUB EMP RET ASSN	65.33	0.18%	833
PUBLIC SAFETY	1,775.13	4.84%	22,643
PUBLIC SERVICE	129.07	0.35%	1,646
PUBLIC UTIL COMM	34.72	0.09%	443
REVENUE	1,156.41	3.16%	14,751
SECRETARY OF STATE	62.06	0.17%	792
STATE LOTTERY	64.62	0.18%	824
STATE RETIREMENT	36.43	0.10%	465
STATE UNIV SYSTEM	4,713.93	12.87%	60,128
TEACHERS RETIREMENT	48.52	0.13%	619
TRADE & ECON DEV	253.05	0.69%	3,228
TRANSPORTATION	5,182.08	14.14%	66,100
TRANSPORTATION REG BD	9.00	0.02%	115
TREASURER	12.00	0.03%	153
VETERANS AFFAIRS	36.33	0.10%	463
VETERANS HOME BD	456.38	1.25%	5,821
WASTE MGMT BD	30.29	0.08%	386
WRKRS COMP CT OF APPEALS	19.15	0.05%	244
ZOO	151.23	0.41%	1,929
OTHER	812.06	2.22%	10,357
TOTAL	36,641.17	100.00%	467,374

ALLOCATION BASIS: ACTUAL EMPLOYEE COUNT F.Y. 1990
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 6.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
ADMINISTRATION			
ADMINISTRATIVE MGMT	897	334	563
PROPERTY MGMT	791	358	433
INTERTECHNOLOGIES GROUP	520	124	396
INFORMATION POLICY OFFICE	342	148	194
OPERATIONS MGMT	790	502	288
MATERIALS MGMT	3,341	2,646	695
BLDG CODE & CONST CRD	684	356	328
BUILDING FUND	0	0	0
PLANT MGMT	2,056	36	2,020
STATE REGISTER & DOCUMENTS	4,955	4,698	257
MICROGRAPHICS	224	25	199
ELECT EQUIP RNTL	22	3	19
STARS	260	198	62
TELECOMMUNICATIONS	142	0	142
MOTOR POOL	237	33	204
STATE PRINTER	798	40	758
CENTRAL STORES	263	84	179
MATERIALS SERVICES DISTRIBUTION	276	153	123
COMMUTER VANS	9	0	9
COMPUTER SERVICES	4,089	1,087	3,002
ADDRESSING & INSERT	86	0	86
MATERIALS TRANSFER	153	0	153
CAPITOL PARKING	100	80	20
MGMT ANALYSIS-SP FD	144	10	134
IISAC	0	0	0
911 EMERGENCY	34	0	34
RISK MANAGEMENT	11	0	11
VOLUNTEER SERVICES	189	176	13
OTHER	34	7	27
AGRICULTURE	15,135	9,735	5,400
ANIMAL HEALTH BD	1,155	694	461
ARTS BOARD	196	0	196
ATTORNEY GENERAL	9,372	4,627	4,745
AUDITOR	2,571	1,222	1,349
COMMERCE	10,181	7,298	2,883
COMMUNICATION IMPAIRED BD	326	313	13
COMMUNITY COLLEGE BD	35,100	4,281	30,819
CORRECTIONS	27,979	2,120	25,859
DISABILITY COUNCIL	644	518	126
EDUCATION-CENTRAL OFFICE	29,986	24,812	5,174
EDUCATION-FARIBAULT SCHOOLS	2,418	0	2,418
EDUCATION-VO-TECH	6,055	4,617	1,438
EMPLOYEE RELATIONS	8,719	6,404	2,315
FINANCE	13,747	12,199	1,548
GAMING-ADMIN UNIT	36	8	28
GAMBLING CONTROL	1,076	928	148
GREATER MN CORP	11	11	0
HEALTH	12,694	1,852	10,842
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,326	1,059	267
NURSING	2,118	1,846	272
PHARMACY	88	0	88
DENTISTRY	279	215	64
CHIROPRACTORS	51	0	51
PSYCHOLOGY	44	0	44
OPTOMETRY	33	10	23
NURSING HOME ADM	26	0	26
SOCIAL WRK & MNTL HLTH	90	0	90
SOCIAL WRK LIC BD	13	0	13
MARR & FAMILY THERAPY BD	11	0	11
UNLIC MNTL HLTH PROV BD	13	0	13
PODIATRY	0	0	0
VETERINARY MEDICINE	16	0	16

SCHEDULE 6.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
HEARING EXAMINER	958	23	935
HIGHER ED COORD BD	6,468	5,571	897
HIGHER ED FAC AUTH	38	0	38
HOUSING FINANCE	5,019	3,350	1,669
HUMAN RIGHTS	2,144	1,284	860
HUMAN SERVICES-CENT OFF	74,197	61,138	13,059
HUMAN SERVICES-INSTITUTNS	71,653	127	71,526
INDIAN AFFAIRS	114	37	77
INVESTMENT BOARD	481	164	317
IRON RANGE RESOURCES	1,670	0	1,670
JOBS & TRAINING	26,116	442	25,674
LABOR & INDUSTRY	13,660	9,330	4,330
LEGISLATIVE AUDIT	1,248	371	877
MEDIATION SVCS	995	740	255
MILITARY AFFAIRS	4,335	0	4,335
NATURAL RESOURCES	61,710	29,560	32,150
NON-HEALTH LIC BDS			
BOXING	34	15	19
BARBERS	191	165	26
ELECTRICITY	266	0	266
ARCHITECTS & ENG	81	0	81
ABSTRACTORS	22	22	0
ACCOUNTANCY	765	714	51
PEACE OFFICERS	337	337	0
PARI-MUTUEL RACING	174	33	141
PLANNING	4,759	3,401	1,358
POLLUTION CONTROL	9,378	1,644	7,734
PUB EMP RET ASSN	16,059	15,226	833
PUBLIC SAFETY	131,876	109,233	22,643
PUBLIC SERVICE	3,058	1,412	1,646
PUBLIC UTIL COMM	881	438	443
REVENUE	72,317	57,566	14,751
SECRETARY OF STATE	6,587	5,795	792
STATE LOTTERY	2,117	1,293	824
STATE RETIREMENT	3,860	3,395	465
STATE UNIV SYSTEM	64,086	3,958	60,128
TEACHERS RETIREMENT	7,939	7,320	619
TRADE & ECON DEV	26,759	23,531	3,228
TRANSPORTATION	80,753	14,653	66,100
TRANSPORTATION REG BD	336	221	115
TREASURER	272	119	153
VETERANS AFFAIRS	953	490	463
VETERANS HOME BD	5,890	69	5,821
WASTE MGMT BD	719	333	386
WRKRS COMP CT OF APPEALS	376	132	244
ZOO	1,984	55	1,929
OTHER	24,506	14,149	10,357
TOTAL	941,097	473,723	467,374

SCHEDULE 7.1
FISCAL 90 ACTUAL

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:

- Procurement - costs of central purchasing have been allocated based on the number of encumbrance transactions (A44) processed in F.Y. 1990. Contract Management is included with Procurement.

- Inventory Management - this division provides for the inventory of fixed assets along with the consultation services in connection with inventories of consumable supplies. Costs are allowable for plan purposes and have been allocated based on the number of items in each department's fixed asset inventory as of July 9, 1990.

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

SCHEDULE 7.2
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION--MATERIALS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES--ACTUAL F.Y. 1990		2,747,435
DEDUCTIONS:		
EQUIPMENT		
TOTAL DEDUCTIONS		0
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	7,120	
ADMIN--ADMINISTRATIVE MGMT	75,847	
ADMIN--PROPERTY MGMT	668	
ADMIN--INTERTECHNOLOGIES GROUP	10,887	
ADMIN--INFORMATION POLICY OFF	15,994	
ADMIN--OPERATIONS MGMT	790	
TOTAL ADDITIONS		111,306
TOTAL TO BE ALLOCATED		2,858,741

SCHEDULE 7.3
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	INVENTRY MGMT	PROCRMNT	MTLS SVCS & DIST
WAGES & BENEFITS					
SALARIES & WAGES	1,947,945	353,998	102,288	1,387,804	103,855
OTHER EXPENSE & COST					
SERVICES	735,148	208,870	55,000	472,078	4,200
SUPPLIES	64,342	57,544	0	6,778	20
EQUIPMENT	0				
DEPARTMENTAL EXPEND	2,747,435	615,412	157,288	1,866,660	108,075
COST ADJUSTMENTS					
DEDUCTIONS	0	0			
ADDITIONS	111,306	111,306			
COST BY FUNCTION	2,858,741	726,718	157,288	1,866,660	108,075
REALLOCATE ADMN	0	(726,718)	53,613	636,267	36,838
ALLOCABLE COSTS	2,858,741	0	210,901	2,502,927	144,913
DISALLOWED	(144,913)				(144,913)
NET ALLOCATED	2,713,828	0	210,901	2,502,927	0

SCHEDULE 7.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	137	0.09%	198
PROPERTY MGMT	120	0.08%	173
INTERTECHNOLOGIES GROUP	241	0.16%	348
INFORMATION POLICY OFFICE	49	0.03%	71
OPERATIONS MGMT	48	0.03%	69
MATERIALS MGMT	69	0.05%	100
BLDG CODE & CONST CRD	45	0.03%	65
BUILDING FUND	0	0.00%	0
PLANT MGMT	519	0.36%	749
STATE REGISTER & DOCUMENTS	85	0.06%	123
MICROGRAPHICS	41	0.03%	59
ELECT EQUIP RNTL	400	0.27%	577
STARS	0	0.00%	0
TELECOMMUNICATIONS	6	0.00%	9
MOTOR POOL	1,367	0.94%	1,973
STATE PRINTER	123	0.08%	177
CENTRAL STORES	19	0.01%	27
MATERIALS SERVICES DISTRIBUTION	15	0.01%	22
COMMUTER VANS	27	0.02%	39
COMPUTER SERVICES	4,960	3.39%	7,157
ADDRESSING & INSERT	9	0.01%	13
MATERIALS TRANSFER	25	0.02%	36
CAPITOL PARKING	5	0.00%	7
MGMT ANALYSIS-SP FD	2	0.00%	3
IISAC	7	0.00%	10
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	6	0.00%	9
VOLUNTEER SERVICES	0	0.00%	0
OTHER	365	0.25%	527
AGRICULTURE	1,116	0.76%	1,610
ANIMAL HEALTH BD	25	0.02%	36
ARTS BOARD	21	0.01%	30
ATTORNEY GENERAL	540	0.37%	779
AUDITOR	102	0.07%	147
COMMERCE	282	0.19%	407
COMMUNICATION IMPAIRED BD	22	0.02%	32
COMMUNITY COLLEGE BD	13,141	8.99%	18,962
CORRECTIONS	6,712	4.59%	9,685
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,266	0.87%	1,827
EDUCATION-FARIBAULT SCHOOLS	326	0.22%	470
EDUCATION-VO-TECH	558	0.38%	805
EMPLOYEE RELATIONS	371	0.25%	535
FINANCE	387	0.26%	558
GAMING-ADMIN UNIT	8	0.01%	12
GAMBLING CONTROL	35	0.02%	51
GREATER MN CORP	0	0.00%	0
HEALTH	1,987	1.36%	2,867
HEALTH LIC BDS			
MEDICAL EXAMINERS	65	0.04%	94
NURSING	24	0.02%	35
PHARMACY	13	0.01%	19
DENTISTRY	29	0.02%	42
CHIROPRACTORS	7	0.00%	10
PSYCHOLOGY	3	0.00%	4
OPTOMETRY	5	0.00%	7
NURSING HOME ADM	1	0.00%	1
SOCIAL WRK & MNTL HLTH	13	0.01%	19
SOCIAL WRK LIC BD	6	0.00%	9
MARR & FAMILY THERAPY BD	1	0.00%	1
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	1	0.00%	1
VETERINARY MEDICINE	2	0.00%	3

SCHEDULE 7.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	210	0.14%	303
HIGHER ED COORD BD	145	0.10%	209
HIGHER ED FAC AUTH	2	0.00%	3
HOUSING FINANCE	287	0.20%	414
HUMAN RIGHTS	82	0.06%	118
HUMAN SERVICES-CENT OFF	4,906	3.36%	7,079
HUMAN SERVICES-INSTITUTNS	4,903	3.35%	7,075
INDIAN AFFAIRS	15	0.01%	22
INVESTMENT BOARD	50	0.03%	72
IRON RANGE RESOURCES	797	0.55%	1,150
JOBS & TRAINING	7,991	5.47%	11,531
LABOR & INDUSTRY	707	0.48%	1,020
LEGISLATIVE AUDIT	193	0.13%	278
MEDIATION SVCS	79	0.05%	114
MILITARY AFFAIRS	474	0.32%	684
NATURAL RESOURCES	22,267	15.23%	32,131
NON-HEALTH LIC BDS			
BOXING	1	0.00%	1
BARBERS	6	0.00%	9
ELECTRICITY	30	0.02%	43
ARCHITECTS & ENG	14	0.01%	20
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	13	0.01%	19
PEACE OFFICERS	35	0.02%	51
PARI-MUTUEL RACING	28	0.02%	40
PLANNING	443	0.30%	639
POLLUTION CONTROL	1,504	1.03%	2,170
PUB EMP RET ASSN	198	0.14%	286
PUBLIC SAFETY	8,605	5.89%	12,417
PUBLIC SERVICE	438	0.30%	632
PUBLIC UTIL COMM	91	0.06%	131
REVENUE	3,079	2.11%	4,443
SECRETARY OF STATE	565	0.39%	815
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	49	0.03%	71
STATE UNIV SYSTEM	24,227	16.58%	34,959
TEACHERS RETIREMENT	94	0.06%	136
TRADE & ECON DEV	783	0.54%	1,130
TRANSPORTATION	23,829	16.30%	34,384
TRANSPORTATION REG BD	9	0.01%	13
TREASURER	54	0.04%	78
VETERANS AFFAIRS	567	0.39%	818
VETERANS HOME BD	116	0.08%	167
WASTE MGMT BD	9	0.01%	13
WRKRS COMP CT OF APPEALS	36	0.02%	52
ZOO	879	0.60%	1,268
OTHER	1,589	1.09%	2,294
TOTAL	146,158	100.00%	210,901

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 7-09-90
SOURCE: FIXED ASSET SUMMARY REPORT

SCHEDULE 7.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	35	0.06%	1,513
PROPERTY MGMT	97	0.17%	4,194
INTERTECHNOLOGIES GROUP	38	0.07%	1,643
INFORMATION POLICY OFFICE	48	0.08%	2,075
OPERATIONS MGMT	95	0.16%	4,108
MATERIALS MGMT	22	0.04%	951
BLDG CODE & CONST CRD	26	0.04%	1,124
BUILDING FUND	1,982	3.42%	85,700
PLANT MGMT	264	0.46%	11,415
STATE REGISTER & DOCUMENTS	53	0.09%	2,292
MICROGRAPHICS	33	0.06%	1,427
ELECT EQUIP RNTL	106	0.18%	4,583
STARS	11	0.02%	476
TELECOMMUNICATIONS	30	0.05%	1,297
MOTOR POOL	267	0.46%	11,545
STATE PRINTER	55	0.10%	2,378
CENTRAL STORES	112	0.19%	4,843
MATERIALS SERVICES DISTRIBUTION	3	0.01%	130
COMMUTER VANS	6	0.01%	259
COMPUTER SERVICES	822	1.42%	35,542
ADDRESSING & INSERT	6	0.01%	259
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	29	0.05%	1,254
MGMT ANALYSIS-SP FD	6	0.01%	259
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	22	0.04%	951
VOLUNTEER SERVICES	2	0.00%	86
OTHER	108	0.19%	4,670
AGRICULTURE	1,238	2.14%	53,530
ANIMAL HEALTH BD	59	0.10%	2,551
ARTS BOARD	287	0.50%	12,410
ATTORNEY GENERAL	266	0.46%	11,502
AUDITOR	39	0.07%	1,686
COMMERCE	159	0.27%	6,875
COMMUNICATION IMPAIRED BD	26	0.04%	1,124
COMMUNITY COLLEGE BD	2,809	4.85%	121,458
CORRECTIONS	2,415	4.17%	104,422
DISABILITY COUNCIL	17	0.03%	735
EDUCATION-CENTRAL OFFICE	882	1.52%	38,137
EDUCATION-FARIBAULT SCHOOLS	1,141	1.97%	49,336
EDUCATION-VO-TECH	338	0.58%	14,615
EMPLOYEE RELATIONS	278	0.48%	12,020
FINANCE	51	0.09%	2,205
GAMING-ADMIN UNIT	9	0.02%	389
GAMBLING CONTROL	15	0.03%	649
GREATER MN CORP	102	0.18%	4,410
HEALTH	1,866	3.22%	80,684
HEALTH LIC BDS			
MEDICAL EXAMINERS	29	0.05%	1,254
NURSING	10	0.02%	432
PHARMACY	1	0.00%	43
DENTISTRY	16	0.03%	692
CHIROPRACTORS	18	0.03%	778
PSYCHOLOGY	3	0.01%	130
OPTOMETRY	2	0.00%	86
NURSING HOME ADM	1	0.00%	43
SOCIAL WRK & MNTL HLTH	7	0.01%	303
SOCIAL WRK LIC BD	7	0.01%	303
MARR & FAMILY THERAPY BD	3	0.01%	130
UNLIC MNTL HLTH PROV BD	6	0.01%	259
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	2	0.00%	86

SCHEDULE 7.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	192	0.33%	8,302
HIGHER ED COORD BD	158	0.27%	6,832
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	160	0.28%	6,918
HUMAN RIGHTS	62	0.11%	2,681
HUMAN SERVICES-CENT OFF	1,720	2.97%	74,371
HUMAN SERVICES-INSTITUTNS	1,435	2.48%	62,048
INDIAN AFFAIRS	23	0.04%	994
INVESTMENT BOARD	17	0.03%	735
IRON RANGE RESOURCES	487	0.84%	21,057
JOBS & TRAINING	3,505	6.06%	151,552
LABOR & INDUSTRY	433	0.75%	18,722
LEGISLATIVE AUDIT	42	0.07%	1,816
MEDIATION SVCS	53	0.09%	2,292
MILITARY AFFAIRS	95	0.16%	4,108
NATURAL RESOURCES	4,448	7.68%	192,327
NON-HEALTH LIC BDS			
BOXING	2	0.00%	86
BARBERS	8	0.01%	346
ELECTRICITY	82	0.14%	3,546
ARCHITECTS & ENG	6	0.01%	259
ABSTRACTORS	4	0.01%	173
ACCOUNTANCY	10	0.02%	432
PEACE OFFICERS	36	0.06%	1,557
PARI-MUTUEL RACING	53	0.09%	2,292
PLANNING	216	0.37%	9,340
POLLUTION CONTROL	1,216	2.10%	52,579
PUB EMP RET ASSN	70	0.12%	3,027
PUBLIC SAFETY	2,695	4.66%	116,529
PUBLIC SERVICE	412	0.71%	17,814
PUBLIC UTIL COMM	23	0.04%	994
REVENUE	824	1.42%	35,629
SECRETARY OF STATE	68	0.12%	2,940
STATE LOTTERY	893	1.54%	38,612
STATE RETIREMENT	19	0.03%	822
STATE UNIV SYSTEM	9,864	17.04%	426,509
TEACHERS RETIREMENT	24	0.04%	1,038
TRADE & ECON DEV	1,621	2.80%	70,090
TRANSPORTATION	8,086	13.97%	349,630
TRANSPORTATION REG BD	2	0.00%	86
TREASURER	26	0.04%	1,124
VETERANS AFFAIRS	20	0.03%	865
VETERANS HOME BD	176	0.30%	7,610
WASTE MGMT BD	74	0.13%	3,200
WRKRS COMP CT OF APPEALS	24	0.04%	1,038
ZOO	99	0.17%	4,281
OTHER	2,023	3.49%	87,473
TOTAL	57,886	100.00%	2,502,927

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1990
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 7.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
ADMINISTRATION			
ADMINISTRATIVE MGMT	1,711	198	1,513
PROPERTY MGMT	4,367	173	4,194
INTERTECHNOLOGIES GROUP	1,991	348	1,643
INFORMATION POLICY OFFICE	2,146	71	2,075
OPERATIONS MGMT	4,177	69	4,108
MATERIALS MGMT	1,051	100	951
BLDG CODE & CONST CRD	1,189	65	1,124
BUILDING FUND	85,700	0	85,700
PLANT MGMT	12,164	749	11,415
STATE REGISTER & DOCUMENTS	2,415	123	2,292
MICROGRAPHICS	1,486	59	1,427
ELECT EQUIP RNTL	5,160	577	4,583
STARS	476	0	476
TELECOMMUNICATIONS	1,306	9	1,297
MOTOR POOL	13,518	1,973	11,545
STATE PRINTER	2,555	177	2,378
CENTRAL STORES	4,870	27	4,843
MATERIALS SERVICES DISTRIBUTION	152	22	130
COMMUTER VANS	298	39	259
COMPUTER SERVICES	42,699	7,157	35,542
ADDRESSING & INSERT	272	13	259
MATERIALS TRANSFER	36	36	0
CAPITOL PARKING	1,261	7	1,254
MGMT ANALYSIS-SP FD	262	3	259
IISAC	10	10	0
911 EMERGENCY	0	0	0
RISK MANAGEMENT	960	9	951
VOLUNTEER SERVICES	86	0	86
OTHER	5,197	527	4,670
AGRICULTURE	55,140	1,610	53,530
ANIMAL HEALTH BD	2,587	36	2,551
ARTS BOARD	12,440	30	12,410
ATTORNEY GENERAL	12,281	779	11,502
AUDITOR	1,833	147	1,686
COMMERCE	7,282	407	6,875
COMMUNICATION IMPAIRED BD	1,156	32	1,124
COMMUNITY COLLEGE BD	140,420	18,962	121,458
CORRECTIONS	114,107	9,685	104,422
DISABILITY COUNCIL	735	0	735
EDUCATION-CENTRAL OFFICE	39,964	1,827	38,137
EDUCATION-FARIBAULT SCHOOLS	49,806	470	49,336
EDUCATION-VO-TECH	15,420	805	14,615
EMPLOYEE RELATIONS	12,555	535	12,020
FINANCE	2,763	558	2,205
GAMING-ADMIN UNIT	401	12	389
GAMBLING CONTROL	700	51	649
GREATER MN CORP	4,410	0	4,410
HEALTH	83,551	2,867	80,684
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,348	94	1,254
NURSING	467	35	432
PHARMACY	62	19	43
DENTISTRY	734	42	692
CHIROPRACTORS	788	10	778
PSYCHOLOGY	134	4	130
OPTOMETRY	93	7	86
NURSING HOME ADM	44	1	43
SOCIAL WRK & MNTL HLTH	322	19	303
SOCIAL WRK LIC BD	312	9	303
MARR & FAMILY THERAPY BD	131	1	130
UNLIC MNTL HLTH PROV BD	259	0	259
PODIATRY	1	1	0
VETERINARY MEDICINE	89	3	86

SCHEDULE 7.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
HEARING EXAMINER	8,605	303	8,302
HIGHER ED COORD BD	7,041	209	6,832
HIGHER ED FAC AUTH	3	3	0
HOUSING FINANCE	7,332	414	6,918
HUMAN RIGHTS	2,799	118	2,681
HUMAN SERVICES-CENT OFF	81,450	7,079	74,371
HUMAN SERVICES-INSTITUTNS	69,123	7,075	62,048
INDIAN AFFAIRS	1,016	22	994
INVESTMENT BOARD	807	72	735
IRON RANGE RESOURCES	22,207	1,150	21,057
JOBS & TRAINING	163,083	11,531	151,552
LABOR & INDUSTRY	19,742	1,020	18,722
LEGISLATIVE AUDIT	2,094	278	1,816
MEDIATION SVCS	2,406	114	2,292
MILITARY AFFAIRS	4,792	684	4,108
NATURAL RESOURCES	224,458	32,131	192,327
NON-HEALTH LIC BDS			
BOXING	87	1	86
BARBERS	355	9	346
ELECTRICITY	3,589	43	3,546
ARCHITECTS & ENG	279	20	259
ABSTRACTORS	173	0	173
ACCOUNTANCY	451	19	432
PEACE OFFICERS	1,608	51	1,557
PARI-MUTUEL RACING	2,332	40	2,292
PLANNING	9,979	639	9,340
POLLUTION CONTROL	54,749	2,170	52,579
PUB EMP RET ASSN	3,313	286	3,027
PUBLIC SAFETY	128,946	12,417	116,529
PUBLIC SERVICE	18,446	632	17,814
PUBLIC UTIL COMM	1,125	131	994
REVENUE	40,072	4,443	35,629
SECRETARY OF STATE	3,755	815	2,940
STATE LOTTERY	38,612	0	38,612
STATE RETIREMENT	893	71	822
STATE UNIV SYSTEM	461,468	34,959	426,509
TEACHERS RETIREMENT	1,174	136	1,038
TRADE & ECON DEV	71,220	1,130	70,090
TRANSPORTATION	384,014	34,384	349,630
TRANSPORTATION REG BD	99	13	86
TREASURER	1,202	78	1,124
VETERANS AFFAIRS	1,683	818	865
VETERANS HOME BD	7,777	167	7,610
WASTE MGMT BD	3,213	13	3,200
WRKRS COMP CT OF APPEALS	1,090	52	1,038
ZOO	5,549	1,268	4,281
OTHER	89,767	2,294	87,473
TOTAL	2,713,828	210,901	2,502,927

SCHEDULE 8.1
FISCAL 90 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. 1990.

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

SCHEDULE 8.2
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990		1,225,372
DEDUCTIONS:		
EQUIPMENT	(22,147)	
GRANTS	(139)	
TOTAL DEDUCTIONS		(22,286)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	49,411	
ADMN-PROPERTY MGMT	668	
ADMN-INTECHNOLOGIES GROUP	29,645	
ADMN-INFORMATION POLICY OFF	65,694	
ADMN-OPERATIONS MGMT	13,747	
ADMN-MATERIALS MGMT	2,763	
TOTAL ALLOCATED ADDITIONS		161,928
TOTAL TO BE ALLOCATED		1,365,014

SCHEDULE 8.3
ACTUAL 1990

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	584,696		584,696
OTHER EXPENSE & COST			
SERVICES	462,392		462,392
SUPPLIES	155,998		155,998
EQUIPMENT	22,147	22,147	
GRANTS	139	139	
DEPARTMENT EXPENDITURES	1,225,372	22,286	1,203,086
COST ADJUSTMENTS			
DEDUCTIONS	(22,286)	(22,286)	
ADDITIONS	161,928	161,928	
COST BY FUNCTION	1,365,014	161,928	1,203,086
REALLOCATE ADMN	0	(161,928)	161,928
ALLOCABLE COSTS	1,365,014	0	1,365,014
DISALLOWED	0		
NET ALLOCATED	1,365,014	0	1,365,014

SCHEDULE 8.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	DEPT ADMN
FINANCE-BUDGET	28.34	23.35%	318,679
FINANCE-ACCOUNTING	51.05	42.05%	574,050
FINANCE-OTHER	27.00	22.24%	303,611
FINANCE-FISCAL MGT/ADMN	15.00	12.36%	168,674
TOTAL	121.39	100.00%	1,365,014

SCHEDULE 8.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	TOTAL	DEPT ADMN
FINANCE-BUDGET	318,679	318,679
FINANCE-ACCOUNTING	574,050	574,050
FINANCE-OTHER	303,611	303,611
FINANCE-FISCAL MGT/ADMN	168,674	168,674
TOTAL	1,365,014	1,365,014

SCHEDULE 9.1
FISCAL 90 ACTUAL

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. 1990. 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 3, 1990.

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

SCHEDULE 9.2
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990		1,895,788
DEDUCTIONS:		
EQUIPMENT	(24,975)	
TOTAL DEDUCTIONS		(24,975)
ALLOCATED ADDITIONS:		
FINANCE-FISCAL MGMT/ADMN	318,679	
TOTAL ALLOCATED ADDITIONS		318,679
TOTAL TO BE ALLOCATED		2,189,492

SCHEDULE 9.3
ACTUAL 1990

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	1,585,097		913,116	380,314	291,667
OTHER EXPENSE AND COST					
SERVICES	279,122		25,030	224,799	29,293
SUPPLIES	6,594		2,498	3,086	1,010
EQUIPMENT	24,975	24,975			
DEPARTMENTAL EXPENDITURES	1,895,788	24,975	940,644	608,199	321,970
COST ADJUSTMENTS					
DEDUCTIONS	(24,975)	(24,975)			
ADDITIONS	318,679	318,679			
COST BY FUNCTION	2,189,492	318,679	940,644	608,199	321,970
REALLOCATE ADMINISTRATION	0	(318,679)	160,232	103,602	54,845
ALLOCABLE COSTS	2,189,492	0	1,100,876	711,801	376,815
DISALLOWED	(376,815)				(376,815)
NET ALLOCATED	1,812,677		1,100,876	711,801	0

SCHEDULE 9.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	2,699	0.09%	215
PROPERTY MGMT	2,031	0.07%	162
INTERTECHNOLOGIES GROUP	1,640	0.05%	131
INFORMATION POLICY OFFICE	1,237	0.04%	99
OPERATIONS MGMT	15,832	0.51%	1,261
MATERIALS MGMT	1,795	0.06%	143
BLDG CODE & CONST CRD	2,758	0.09%	220
BUILDING FUND	6,790	0.22%	541
PLANT MGMT	11,506	0.37%	917
STATE REGISTER & DOCUMENTS	5,054	0.16%	403
MICROGRAPHICS	1,726	0.06%	138
ELECT EQUIP RNTL	1,798	0.06%	143
STARS	335	0.01%	27
TELECOMMUNICATIONS	16,406	0.53%	1,307
MOTOR POOL	22,726	0.73%	1,811
STATE PRINTER	15,016	0.48%	1,196
CENTRAL STORES	22,177	0.71%	1,767
MATERIALS SERVICES DISTRIBUTION	2,460	0.08%	196
COMMUTER VANS	806	0.03%	64
COMPUTER SERVICES	16,015	0.51%	1,276
ADDRESSING & INSERT	944	0.03%	75
MATERIALS TRANSFER	45	0.00%	4
CAPITOL PARKING	2,480	0.08%	198
MGMT ANALYSIS-SP FD	621	0.02%	49
IISAC	303	0.01%	24
911 EMERGENCY	4,368	0.14%	348
RISK MANAGEMENT	938	0.03%	75
VOLUNTEER SERVICES	286	0.01%	23
OTHER	1,538	0.05%	123
AGRICULTURE	47,845	1.54%	3,812
ANIMAL HEALTH BD	4,481	0.14%	357
ARTS BOARD	3,541	0.11%	282
ATTORNEY GENERAL	21,440	0.69%	1,708
AUDITOR	5,410	0.17%	431
COMMERCE	29,480	0.95%	2,349
COMMUNICATION IMPAIRED BD	769	0.02%	61
COMMUNITY COLLEGE BD	141,960	4.56%	11,311
CORRECTIONS	135,215	4.34%	10,774
DISABILITY COUNCIL	1,742	0.06%	139
EDUCATION-CENTRAL OFFICE	96,648	3.10%	7,701
EDUCATION-FARIBAULT SCHOOLS	7,188	0.23%	573
EDUCATION-VO-TECH	24,019	0.77%	1,914
EMPLOYEE RELATIONS	72,887	2.34%	5,808
FINANCE	28,906	0.93%	2,303
GAMING-ADMIN UNIT	236	0.01%	19
GAMBLING CONTROL	1,201	0.04%	96
GREATER MN CORP	3,261	0.10%	260
HEALTH	86,107	2.76%	6,861
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.13%	316
NURSING	4,411	0.14%	351
PHARMACY	1,793	0.06%	143
DENTISTRY	2,350	0.08%	187
CHIROPRACTORS	1,654	0.05%	132
PSYCHOLOGY	1,172	0.04%	93
OPTOMETRY	515	0.02%	41
NURSING HOME ADM	783	0.03%	62
SOCIAL WRK & MNTL HLTH	1,986	0.06%	158
SOCIAL WRK LIC BD	855	0.03%	68
MARR & FAMILY THERAPY BD	509	0.02%	41
UNLIC MNTL HLTH PROV BD	716	0.02%	57
PODIATRY	298	0.01%	24
VETERINARY MEDICINE	663	0.02%	53

SCHEDULE 9.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,094	0.20%	486
HIGHER ED COORD BD	14,307	0.46%	1,140
HIGHER ED FAC AUTH	39	0.00%	3
HOUSING FINANCE	12,914	0.41%	1,029
HUMAN RIGHTS	2,266	0.07%	181
HUMAN SERVICES-CENT OFF	134,311	4.31%	10,702
HUMAN SERVICES-INSTITUTNS	99,444	3.19%	7,924
INDIAN AFFAIRS	1,321	0.04%	105
INVESTMENT BOARD	2,196	0.07%	175
IRON RANGE RESOURCES	17,336	0.56%	1,381
JOBS & TRAINING	266,271	8.55%	21,216
LABOR & INDUSTRY	46,558	1.49%	3,710
LEGISLATIVE AUDIT	2,340	0.08%	186
MEDIATION SVCS	1,790	0.06%	143
MILITARY AFFAIRS	22,964	0.74%	1,830
NATURAL RESOURCES	315,358	10.12%	25,128
NON-HEALTH LIC BDS			
BOXING	410	0.01%	33
BARBERS	1,081	0.03%	86
ELECTRICITY	4,567	0.15%	364
ARCHITECTS & ENG	2,529	0.08%	202
ABSTRACTORS	140	0.00%	11
ACCOUNTANCY	2,207	0.07%	176
PEACE OFFICERS	2,202	0.07%	175
PARI-MUTUEL RACING	3,491	0.11%	278
PLANNING	10,218	0.33%	814
POLLUTION CONTROL	44,643	1.43%	3,557
PUB EMP RET ASSN	5,375	0.17%	428
PUBLIC SAFETY	497,964	15.98%	39,678
PUBLIC SERVICE	10,362	0.33%	826
PUBLIC UTIL COMM	2,872	0.09%	229
REVENUE	56,510	1.81%	4,503
SECRETARY OF STATE	13,946	0.45%	1,111
STATE LOTTERY	3,524	0.11%	281
STATE RETIREMENT	4,429	0.14%	353
STATE UNIV SYSTEM	168,223	5.40%	13,404
TEACHERS RETIREMENT	2,544	0.08%	203
TRADE & ECON DEV	40,607	1.30%	3,236
TRANSPORTATION	237,856	7.63%	18,952
TRANSPORTATION REG BD	516	0.02%	41
TREASURER	3,564	0.11%	284
VETERANS AFFAIRS	7,550	0.24%	602
VETERANS HOME BD	23,625	0.76%	1,882
WASTE MGMT BD	2,037	0.07%	162
WRKRS COMP CT OF APPEALS	682	0.02%	54
ZOO	24,458	0.78%	1,949
OTHER	95,727	3.07%	7,624
TOTAL	3,115,704	100.00%	248,258

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 9.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
ADMINISTRATION			
ADMINISTRATIVE MGMT	760	215	545
PROPERTY MGMT	572	162	410
INTERTECHNOLOGIES GROUP	462	131	331
INFORMATION POLICY OFFICE	349	99	250
OPERATIONS MGMT	4,461	1,261	3,200
MATERIALS MGMT	506	143	363
BLDG CODE & CONST CRD	778	220	558
BUILDING FUND	1,913	541	1,372
PLANT MGMT	3,242	917	2,325
STATE REGISTER & DOCUMENTS	1,424	403	1,021
MICROGRAPHICS	487	138	349
ELECT EQUIP RNTL	506	143	363
STARS	95	27	68
TELECOMMUNICATIONS	4,623	1,307	3,316
MOTOR POOL	6,404	1,811	4,593
STATE PRINTER	4,231	1,196	3,035
CENTRAL STORES	6,249	1,767	4,482
MATERIALS SERVICES DISTRIBUTION	693	196	497
COMMUTER VANS	227	64	163
COMPUTER SERVICES	4,512	1,276	3,236
ADDRESSING & INSERT	266	75	191
MATERIALS TRANSFER	13	4	9
CAPITOL PARKING	699	198	501
MGMT ANALYSIS-SP FD	175	49	126
IISAC	85	24	61
911 EMERGENCY	1,231	348	883
RISK MANAGEMENT	264	75	189
VOLUNTEER SERVICES	81	23	58
OTHER	434	123	311
AGRICULTURE	32,840	3,812	29,028
ANIMAL HEALTH BD	3,076	357	2,719
ARTS BOARD	2,050	282	1,768
ATTORNEY GENERAL	6,041	1,708	4,333
AUDITOR	1,525	431	1,094
COMMERCE	17,066	2,349	14,717
COMMUNICATION IMPAIRED BD	852	61	791
COMMUNITY COLLEGE BD	40,064	11,311	28,753
CORRECTIONS	47,836	10,774	37,062
DISABILITY COUNCIL	1,704	139	1,565
EDUCATION-CENTRAL OFFICE	23,970	7,701	16,269
EDUCATION-FARIBAULT SCHOOLS	1,783	573	1,210
EDUCATION-VO-TECH	23,673	1,914	21,759
EMPLOYEE RELATIONS	25,568	5,808	19,760
FINANCE	8,145	2,303	5,842
GAMING-ADMIN UNIT	162	19	143
GAMBLING CONTROL	825	96	729
GREATER MN CORP	2,597	260	2,337
HEALTH	40,261	6,861	33,400
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,854	316	1,538
NURSING	2,062	351	1,711
PHARMACY	838	143	695
DENTISTRY	1,099	187	912
CHIROPRACTORS	774	132	642
PSYCHOLOGY	547	93	454
OPTOMETRY	240	41	199
NURSING HOME ADM	366	62	304
SOCIAL WRK & MNTL HLTH	928	158	770
SOCIAL WRK LIC BD	399	68	331
MARR & FAMILY THERAPY BD	238	41	197
UNLIC MNTL HLTH PROV BD	334	57	277
PODIATRY	139	24	115
VETERINARY MEDICINE	310	53	257

SCHEDULE 9.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
HEARING EXAMINER	1,718	486	1,232
HIGHER ED COORD BD	24,164	1,140	23,024
HIGHER ED FAC AUTH	66	3	63
HOUSING FINANCE	14,323	1,029	13,294
HUMAN RIGHTS	2,218	181	2,037
HUMAN SERVICES-CENT OFF	75,721	10,702	65,019
HUMAN SERVICES-INSTITUTNS	35,932	7,924	28,008
INDIAN AFFAIRS	1,292	105	1,187
INVESTMENT BOARD	771	175	596
IRON RANGE RESOURCES	11,899	1,381	10,518
JOBS & TRAINING	65,880	21,216	44,664
LABOR & INDUSTRY	26,951	3,710	23,241
LEGISLATIVE AUDIT	658	186	472
MEDIATION SVCS	1,456	143	1,313
MILITARY AFFAIRS	15,250	1,830	13,420
NATURAL RESOURCES	78,737	25,128	53,609
NON-HEALTH LIC BDS			
BOXING	238	33	205
BARBERS	626	86	540
ELECTRICITY	2,643	364	2,279
ARCHITECTS & ENG	1,465	202	1,263
ABSTRACTORS	81	11	70
ACCOUNTANCY	1,278	176	1,102
PEACE OFFICERS	428	175	253
PARI-MUTUEL RACING	2,396	278	2,118
PLANNING	2,879	814	2,065
POLLUTION CONTROL	35,555	3,557	31,998
PUB EMP RET ASSN	7,557	428	7,129
PUBLIC SAFETY	96,931	39,678	57,253
PUBLIC SERVICE	5,999	826	5,173
PUBLIC UTIL COMM	1,662	229	1,433
REVENUE	37,525	4,503	33,022
SECRETARY OF STATE	8,073	1,111	6,962
STATE LOTTERY	2,419	281	2,138
STATE RETIREMENT	6,228	353	5,875
STATE UNIV SYSTEM	47,477	13,404	34,073
TEACHERS RETIREMENT	3,577	203	3,374
TRADE & ECON DEV	32,342	3,236	29,106
TRANSPORTATION	46,299	18,952	27,347
TRANSPORTATION REG BD	100	41	59
TREASURER	1,004	284	720
VETERANS AFFAIRS	7,388	602	6,786
VETERANS HOME BD	8,536	1,882	6,654
WASTE MGMT BD	1,622	162	1,460
WRKRS COMP CT OF APPEALS	380	54	326
ZOO	6,107	1,949	4,158
OTHER	39,117	7,624	31,493
TOTAL	1,100,876	248,258	852,618

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 9.6
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	23	0.27%	1,890
PROPERTY MGMT	16	0.18%	1,315
INTERTECHNOLOGIES GROUP	5	0.06%	411
INFORMATION POLICY OFFICE	7	0.08%	575
OPERATIONS MGMT	5	0.06%	411
MATERIALS MGMT	8	0.09%	657
BLDG CODE & CONST CRD	2	0.02%	164
BUILDING FUND	4	0.05%	329
PLANT MGMT	12	0.14%	986
STATE REGISTER & DOCUMENTS	4	0.05%	329
MICROGRAPHICS	2	0.02%	164
ELECT EQUIP RNTL	1	0.01%	82
STARS	1	0.01%	82
TELECOMMUNICATIONS	3	0.03%	247
MOTOR POOL	3	0.03%	247
STATE PRINTER	1	0.01%	82
CENTRAL STORES	2	0.02%	164
MATERIALS SERVICES DISTRIBUTION	11	0.13%	904
COMMUTER VANS	1	0.01%	82
COMPUTER SERVICES	44	0.51%	3,616
ADDRESSING & INSERT	1	0.01%	82
MATERIALS TRANSFER	1	0.01%	82
CAPITOL PARKING	2	0.02%	164
MGMT ANALYSIS-SP FD	2	0.02%	164
IISAC	2	0.02%	164
911 EMERGENCY	4	0.05%	329
RISK MANAGEMENT	1	0.01%	82
VOLUNTEER SERVICES	2	0.02%	164
OTHER	12	0.14%	986
AGRICULTURE	151	1.74%	12,410
ANIMAL HEALTH BD	13	0.15%	1,068
ARTS BOARD	39	0.45%	3,205
ATTORNEY GENERAL	111	1.28%	9,122
AUDITOR	10	0.12%	822
COMMERCE	29	0.33%	2,383
COMMUNICATION IMPAIRED BD	2	0.02%	164
COMMUNITY COLLEGE BD	99	1.14%	8,136
CORRECTIONS	742	8.57%	60,981
DISABILITY COUNCIL	7	0.08%	575
EDUCATION-CENTRAL OFFICE	542	6.26%	44,544
EDUCATION-FARIBAULT SCHOOLS	65	0.75%	5,342
EDUCATION-VO-TECH	204	2.36%	16,766
EMPLOYEE RELATIONS	62	0.72%	5,095
FINANCE	17	0.20%	1,397
GAMING-ADMIN UNIT	1	0.01%	82
GAMBLING CONTROL	4	0.05%	329
GREATER MN CORP	11	0.13%	904
HEALTH	609	7.03%	50,050
HEALTH LIC BDS			
MEDICAL EXAMINERS	5	0.06%	411
NURSING	5	0.06%	411
PHARMACY	4	0.05%	329
DENTISTRY	3	0.03%	247
CHIROPRACTORS	3	0.03%	247
PSYCHOLOGY	2	0.02%	164
OPTOMETRY	2	0.02%	164
NURSING HOME ADM	3	0.03%	247
SOCIAL WRK & MNTL HLTH	2	0.02%	164
SOCIAL WRK LIC BD	2	0.02%	164
MARR & FAMILY THERAPY BD	2	0.02%	164
UNLIC MNTL HLTH PROV BD	3	0.03%	247
PODIATRY	2	0.02%	164
VETERINARY MEDICINE	3	0.03%	247

SCHEDULE 9.6
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	7	0.08%	575
HIGHER ED COORD BD	48	0.55%	3,945
HIGHER ED FAC AUTH	1	0.01%	82
HOUSING FINANCE	52	0.60%	4,274
HUMAN RIGHTS	24	0.28%	1,972
HUMAN SERVICES-CENT OFF	433	5.00%	35,586
HUMAN SERVICES-INSTITUTNS	357	4.12%	29,340
INDIAN AFFAIRS	19	0.22%	1,562
INVESTMENT BOARD	33	0.38%	2,712
IRON RANGE RESOURCES	58	0.67%	4,767
JOBS & TRAINING	143	1.65%	11,752
LABOR & INDUSTRY	109	1.26%	8,958
LEGISLATIVE AUDIT	6	0.07%	493
MEDIATION SVCS	3	0.03%	247
MILITARY AFFAIRS	54	0.62%	4,438
NATURAL RESOURCES	1,489	17.19%	122,373
NON-HEALTH LIC BDS			
BOXING	1	0.01%	82
BARBERS	2	0.02%	164
ELECTRICITY	5	0.06%	411
ARCHITECTS & ENG	2	0.02%	164
ABSTRACTORS	2	0.02%	164
ACCOUNTANCY	2	0.02%	164
PEACE OFFICERS	5	0.06%	411
PARI-MUTUEL RACING	18	0.21%	1,479
PLANNING	82	0.95%	6,739
POLLUTION CONTROL	357	4.12%	29,340
PUB EMP RET ASSN	7	0.08%	575
PUBLIC SAFETY	379	4.38%	31,148
PUBLIC SERVICE	37	0.43%	3,041
PUBLIC UTIL COMM	7	0.08%	575
REVENUE	313	3.61%	25,724
SECRETARY OF STATE	27	0.31%	2,219
STATE LOTTERY	3	0.03%	247
STATE RETIREMENT	11	0.13%	904
STATE UNIV SYSTEM	74	0.85%	6,082
TEACHERS RETIREMENT	3	0.03%	247
TRADE & ECON DEV	229	2.64%	18,820
TRANSPORTATION	550	6.35%	45,202
TRANSPORTATION REG BD	2	0.02%	164
TREASURER	4	0.05%	329
VETERANS AFFAIRS	12	0.14%	986
VETERANS HOME BD	104	1.20%	8,547
WASTE MGMT BD	17	0.20%	1,397
WRKRS COMP CT OF APPEALS	2	0.02%	164
ZOO	114	1.32%	9,369
OTHER	513	5.92%	42,168
TOTAL	8,661	100.00%	711,801

ALLOCATION BASIS: NUMBER OF AIDS (ALLOTMENT ACCOUNTS) 9-03-90
SOURCE: COMPUTER REPORT

SCHEDULE 9.7
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPO ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	2,650	760	1,890
PROPERTY MGMT	1,887	572	1,315
INTERTECHNOLOGIES GROUP	873	462	411
INFORMATION POLICY OFFICE	924	349	575
OPERATIONS MGMT	4,872	4,461	411
MATERIALS MGMT	1,163	506	657
BLDG CODE & CONST CRD	942	778	164
BUILDING FUND	2,242	1,913	329
PLANT MGMT	4,228	3,242	986
STATE REGISTER & DOCUMENTS	1,753	1,424	329
MICROGRAPHICS	651	487	164
ELECT EQUIP RNTL	588	506	82
STARS	177	95	82
TELECOMMUNICATIONS	4,870	4,623	247
MOTOR POOL	6,651	6,404	247
STATE PRINTER	4,313	4,231	82
CENTRAL STORES	6,413	6,249	164
MATERIALS SERVICES DISTRIBUTION	1,597	693	904
COMMUTER VANS	309	227	82
COMPUTER SERVICES	8,128	4,512	3,616
ADDRESSING & INSERT	348	266	82
MATERIALS TRANSFER	95	13	82
CAPITOL PARKING	863	699	164
MGMT ANALYSIS-SP FD	339	175	164
IISAC	249	85	164
911 EMERGENCY	1,560	1,231	329
RISK MANAGEMENT	346	264	82
VOLUNTEER SERVICES	245	81	164
OTHER	1,420	434	986
AGRICULTURE	45,250	32,840	12,410
ANIMAL HEALTH BD	4,144	3,076	1,068
ARTS BOARD	5,255	2,050	3,205
ATTORNEY GENERAL	15,163	6,041	9,122
AUDITOR	2,347	1,525	822
COMMERCE	19,449	17,066	2,383
COMMUNICATION IMPAIRED BD	1,016	852	164
COMMUNITY COLLEGE BD	48,200	40,064	8,136
CORRECTIONS	108,817	47,836	60,981
DISABILITY COUNCIL	2,279	1,704	575
EDUCATION-CENTRAL OFFICE	68,514	23,970	44,544
EDUCATION-FARIBAULT SCHOOLS	7,125	1,783	5,342
EDUCATION-VO-TECH	40,439	23,673	16,766
EMPLOYEE RELATIONS	30,663	25,568	5,095
FINANCE	9,542	8,145	1,397
GAMING-ADMIN UNIT	244	162	82
GAMBLING CONTROL	1,154	825	329
GREATER MN CORP	3,501	2,597	904
HEALTH	90,311	40,261	50,050
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,265	1,854	411
NURSING	2,473	2,062	411
PHARMACY	1,167	838	329
DENTISTRY	1,346	1,099	247
CHIROPRACTORS	1,021	774	247
PSYCHOLOGY	711	547	164
OPTOMETRY	404	240	164
NURSING HOME ADM	613	366	247
SOCIAL WRK & MNTL HLTH	1,092	928	164
SOCIAL WRK LIC BD	563	399	164
MARR & FAMILY THERAPY BD	402	238	164
UNLIC MNTL HLTH PROV BD	581	334	247
PODIATRY	303	139	164
VETERINARY MEDICINE	557	310	247

SCHEDULE 9.7
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPO ALLOCATION
HEARING EXAMINER	2,293	1,718	575
HIGHER ED COORD BD	28,109	24,164	3,945
HIGHER ED FAC AUTH	148	66	82
HOUSING FINANCE	18,597	14,323	4,274
HUMAN RIGHTS	4,190	2,218	1,972
HUMAN SERVICES-CENT OFF	111,307	75,721	35,586
HUMAN SERVICES-INSTITUTNS	65,272	35,932	29,340
INDIAN AFFAIRS	2,854	1,292	1,562
INVESTMENT BOARD	3,483	771	2,712
IRON RANGE RESOURCES	16,666	11,899	4,767
JOBS & TRAINING	77,632	65,880	11,752
LABOR & INDUSTRY	35,909	26,951	8,958
LEGISLATIVE AUDIT	1,151	658	493
MEDIATION SVCS	1,703	1,456	247
MILITARY AFFAIRS	19,688	15,250	4,438
NATURAL RESOURCES	201,110	78,737	122,373
NON-HEALTH LIC BDS			
BOXING	320	238	82
BARBERS	790	626	164
ELECTRICITY	3,054	2,643	411
ARCHITECTS & ENG	1,629	1,465	164
ABSTRACTORS	245	81	164
ACCOUNTANCY	1,442	1,278	164
PEACE OFFICERS	839	428	411
PARI-MUTUEL RACING	3,875	2,396	1,479
PLANNING	9,618	2,879	6,739
POLLUTION CONTROL	64,895	35,555	29,340
PUB EMP RET ASSN	8,132	7,557	575
PUBLIC SAFETY	128,079	96,931	31,148
PUBLIC SERVICE	9,040	5,999	3,041
PUBLIC UTIL COMM	2,237	1,662	575
REVENUE	63,249	37,525	25,724
SECRETARY OF STATE	10,292	8,073	2,219
STATE LOTTERY	2,666	2,419	247
STATE RETIREMENT	7,132	6,228	904
STATE UNIV SYSTEM	53,559	47,477	6,082
TEACHERS RETIREMENT	3,824	3,577	247
TRADE & ECON DEV	51,162	32,342	18,820
TRANSPORTATION	91,501	46,299	45,202
TRANSPORTATION REG BD	264	100	164
TREASURER	1,333	1,004	329
VETERANS AFFAIRS	8,374	7,388	986
VETERANS HOME BD	17,083	8,536	8,547
WASTE MGMT BD	3,019	1,622	1,397
WRKRS COMP CT OF APPEALS	544	380	164
ZOO	15,476	6,107	9,369
OTHER	81,285	39,117	42,168
TOTAL	1,812,677	1,100,876	711,801

SCHEDULE 10.1
FISCAL 90 ACTUAL

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. 1990.

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

SCHEDULE 10.2
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990		3,345,007
DEDUCTIONS:		
EQUIPMENT	(7,591)	
TOTAL DEDUCTIONS		(7,591)
ALLOCATED ADDITIONS:		
FIN-FISCAL MGMT/ADMN	574,050	
TOTAL ALLOCATED ADDITIONS		574,050
TOTAL TO BE ALLOCATED		3,911,466

SCHEDULE 10.3
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	ACCOUNTING SERVICES	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	2,011,579	151,740	1,724,644	135,195
OTHER EXPENSE & COST				
SERVICES	1,316,391	1,271,656	44,735	0
SUPPLIES	9,446	9,446	0	0
EQUIPMENT	7,591	7,591		
DEPARTMENTAL EXPEND	3,345,007	1,440,433	1,769,379	135,195
COST ADJUSTMENTS				
DEDUCTIONS	(7,591)	(7,591)		
ADDITIONS	574,050	574,050		
COST BY FUNCTION	3,911,466	2,006,892	1,769,379	135,195
REALLOCATE ADMN	0	(2,006,892)	1,864,434	142,458
ALLOCABLE COSTS	3,911,466	0	3,633,813	277,653
DISALLOWED	(277,653)			(277,653)
NET ALLOCATED	3,633,813	0	3,633,813	0

SCHEDULE 10.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	2,699	0.09%	3,148
PROPERTY MGMT	2,031	0.07%	2,369
INTERTECHNOLOGIES GROUP	1,640	0.05%	1,913
INFORMATION POLICY OFFICE	1,237	0.04%	1,443
OPERATIONS MGMT	15,832	0.51%	18,465
MATERIALS MGMT	1,795	0.06%	2,093
BLDG CODE & CONST CRD	2,758	0.09%	3,217
BUILDING FUND	6,790	0.22%	7,919
PLANT MGMT	11,506	0.37%	13,419
STATE REGISTER & DOCUMENTS	5,054	0.16%	5,894
MICROGRAPHICS	1,726	0.06%	2,013
ELECT EQUIP RNTL	1,798	0.06%	2,097
STARS	335	0.01%	391
TELECOMMUNICATIONS	16,406	0.53%	19,134
MOTOR POOL	22,726	0.73%	26,505
STATE PRINTER	15,016	0.48%	17,513
CENTRAL STORES	22,177	0.71%	25,865
MATERIALS SERVICES DISTRIBUTION	2,460	0.08%	2,869
COMMUTER VANS	806	0.03%	940
COMPUTER SERVICES	16,015	0.51%	18,678
ADDRESSING & INSERT	944	0.03%	1,101
MATERIALS TRANSFER	45	0.00%	52
CAPITOL PARKING	2,480	0.08%	2,892
MGMT ANALYSIS-SP FD	621	0.02%	724
IISAC	303	0.01%	353
911 EMERGENCY	4,368	0.14%	5,094
RISK MANAGEMENT	938	0.03%	1,094
VOLUNTEER SERVICES	286	0.01%	334
OTHER	1,538	0.05%	1,794
AGRICULTURE	47,845	1.54%	55,801
ANIMAL HEALTH BD	4,481	0.14%	5,226
ARTS BOARD	3,541	0.11%	4,130
ATTORNEY GENERAL	21,440	0.69%	25,005
AUDITOR	5,410	0.17%	6,310
COMMERCE	29,480	0.95%	34,382
COMMUNICATION IMPAIRED BD	769	0.02%	897
COMMUNITY COLLEGE BD	141,960	4.56%	165,566
CORRECTIONS	135,215	4.34%	157,700
DISABILITY COUNCIL	1,742	0.06%	2,032
EDUCATION-CENTRAL OFFICE	96,648	3.10%	112,720
EDUCATION-FARIBAULT SCHOOLS	7,188	0.23%	8,383
EDUCATION-VO-TECH	24,019	0.77%	28,013
EMPLOYEE RELATIONS	72,887	2.34%	85,007
FINANCE	28,906	0.93%	33,713
GAMING-ADMIN UNIT	236	0.01%	275
GAMBLING CONTROL	1,201	0.04%	1,401
GREATER MN CORP	3,261	0.10%	3,803
HEALTH	86,107	2.76%	100,426
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.13%	4,624
NURSING	4,411	0.14%	5,145
PHARMACY	1,793	0.06%	2,091
DENTISTRY	2,350	0.08%	2,741
CHIROPRACTORS	1,654	0.05%	1,929
PSYCHOLOGY	1,172	0.04%	1,367
OPTOMETRY	515	0.02%	601
NURSING HOME ADM	783	0.03%	913
SOCIAL WRK & MNTL HLTH	1,986	0.06%	2,316
SOCIAL WRK LIC BD	855	0.03%	997
MARR & FAMILY THERAPY BD	509	0.02%	594
UNLIC MNTL HLTH PROV BD	716	0.02%	835
PODIATRY	298	0.01%	348
VETERINARY MEDICINE	663	0.02%	773

SCHEDULE 10.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,094	0.20%	7,107
HIGHER ED COORD BD	14,307	0.46%	16,686
HIGHER ED FAC AUTH	39	0.00%	45
HOUSING FINANCE	12,914	0.41%	15,061
HUMAN RIGHTS	2,266	0.07%	2,643
HUMAN SERVICES-CENT OFF	134,311	4.31%	156,646
HUMAN SERVICES-INSTITUTNS	99,444	3.19%	115,980
INDIAN AFFAIRS	1,321	0.04%	1,541
INVESTMENT BOARD	2,196	0.07%	2,561
IRON RANGE RESOURCES	17,336	0.56%	20,219
JOBS & TRAINING	266,271	8.55%	310,549
LABOR & INDUSTRY	46,558	1.49%	54,300
LEGISLATIVE AUDIT	2,340	0.08%	2,729
MEDIATION SVCS	1,790	0.06%	2,088
MILITARY AFFAIRS	22,964	0.74%	26,783
NATURAL RESOURCES	315,358	10.12%	367,799
NON-HEALTH LIC BDS			
BOXING	410	0.01%	478
BARBERS	1,081	0.03%	1,261
ELECTRICITY	4,567	0.15%	5,326
ARCHITECTS & ENG	2,529	0.08%	2,950
ABSTRACTORS	140	0.00%	163
ACCOUNTANCY	2,207	0.07%	2,574
PEACE OFFICERS	2,202	0.07%	2,568
PARI-MUTUEL RACING	3,491	0.11%	4,072
PLANNING	10,218	0.33%	11,917
POLLUTION CONTROL	44,643	1.43%	52,067
PUB EMP RET ASSN	5,375	0.17%	6,269
PUBLIC SAFETY	497,964	15.98%	580,770
PUBLIC SERVICE	10,362	0.33%	12,085
PUBLIC UTIL COMM	2,872	0.09%	3,350
REVENUE	56,510	1.81%	65,907
SECRETARY OF STATE	13,946	0.45%	16,265
STATE LOTTERY	3,524	0.11%	4,110
STATE RETIREMENT	4,429	0.14%	5,165
STATE UNIV SYSTEM	168,223	5.40%	196,197
TEACHERS RETIREMENT	2,544	0.08%	2,967
TRADE & ECON DEV	40,607	1.30%	47,360
TRANSPORTATION	237,856	7.63%	277,409
TRANSPORTATION REG BD	516	0.02%	602
TREASURER	3,564	0.11%	4,157
VETERANS AFFAIRS	7,550	0.24%	8,805
VETERANS HOME BD	23,625	0.76%	27,554
WASTE MGMT BD	2,037	0.07%	2,376
WRKRS COMP CT OF APPEALS	682	0.02%	795
ZOO	24,458	0.78%	28,525
OTHER	95,727	3.07%	111,645
TOTAL	3,115,704	100.00%	3,633,813

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 10.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
ADMINISTRATIVE MGMT	3,148	3,148
PROPERTY MGMT	2,369	2,369
INTERTECHNOLOGIES GROUP	1,913	1,913
INFORMATION POLICY OFFICE	1,443	1,443
OPERATIONS MGMT	18,465	18,465
MATERIALS MGMT	2,093	2,093
BLDG CODE & CONST CRD	3,217	3,217
BUILDING FUND	7,919	7,919
PLANT MGMT	13,419	13,419
STATE REGISTER & DOCUMENTS	5,894	5,894
MICROGRAPHICS	2,013	2,013
ELECT EQUIP RNTL	2,097	2,097
STARS	391	391
TELECOMMUNICATIONS	19,134	19,134
MOTOR POOL	26,505	26,505
STATE PRINTER	17,513	17,513
CENTRAL STORES	25,865	25,865
MATERIALS SERVICES DISTRIBUTION	2,869	2,869
COMMUTER VANS	940	940
COMPUTER SERVICES	18,678	18,678
ADDRESSING & INSERT	1,101	1,101
MATERIALS TRANSFER	52	52
CAPITOL PARKING	2,892	2,892
MGMT ANALYSIS-SP FD	724	724
IISAC	353	353
911 EMERGENCY	5,094	5,094
RISK MANAGEMENT	1,094	1,094
VOLUNTEER SERVICES	334	334
OTHER	1,794	1,794
AGRICULTURE	55,801	55,801
ANIMAL HEALTH BD	5,226	5,226
ARTS BOARD	4,130	4,130
ATTORNEY GENERAL	25,005	25,005
AUDITOR	6,310	6,310
COMMERCE	34,382	34,382
COMMUNICATION IMPAIRED BD	897	897
COMMUNITY COLLEGE BD	165,566	165,566
CORRECTIONS	157,700	157,700
DISABILITY COUNCIL	2,032	2,032
EDUCATION-CENTRAL OFFICE	112,720	112,720
EDUCATION-FARIBAULT SCHOOLS	8,383	8,383
EDUCATION-VO-TECH	28,013	28,013
EMPLOYEE RELATIONS	85,007	85,007
FINANCE	33,713	33,713
GAMING-ADMIN UNIT	275	275
GAMBLING CONTROL	1,401	1,401
GREATER MN CORP	3,803	3,803
HEALTH	100,426	100,426
HEALTH LIC BDS		
MEDICAL EXAMINERS	4,624	4,624
NURSING	5,145	5,145
PHARMACY	2,091	2,091
DENTISTRY	2,741	2,741
CHIROPRACTORS	1,929	1,929
PSYCHOLOGY	1,367	1,367
OPTOMETRY	601	601
NURSING HOME ADM	913	913
SOCIAL WRK & MNTL HLTH	2,316	2,316
SOCIAL WRK LIC BD	997	997
MARR & FAMILY THERAPY BD	594	594
UNLIC MNTL HLTH PROV BD	835	835
PODIATRY	348	348
VETERINARY MEDICINE	773	773

SCHEDULE 10.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HEARING EXAMINER	7,107	7,107
HIGHER ED COORD BD	16,686	16,686
HIGHER ED FAC AUTH	45	45
HOUSING FINANCE	15,061	15,061
HUMAN RIGHTS	2,643	2,643
HUMAN SERVICES-CENT OFF	156,646	156,646
HUMAN SERVICES-INSTITUTNS	115,980	115,980
INDIAN AFFAIRS	1,541	1,541
INVESTMENT BOARD	2,561	2,561
IRON RANGE RESOURCES	20,219	20,219
JOBS & TRAINING	310,549	310,549
LABOR & INDUSTRY	54,300	54,300
LEGISLATIVE AUDIT	2,729	2,729
MEDIATION SVCS	2,088	2,088
MILITARY AFFAIRS	26,783	26,783
NATURAL RESOURCES	367,799	367,799
NON-HEALTH LIC BDS		
BOXING	478	478
BARBERS	1,261	1,261
ELECTRICITY	5,326	5,326
ARCHITECTS & ENG	2,950	2,950
ABSTRACTORS	163	163
ACCOUNTANCY	2,574	2,574
PEACE OFFICERS	2,568	2,568
PARI-MUTUEL RACING	4,072	4,072
PLANNING	11,917	11,917
POLLUTION CONTROL	52,067	52,067
PUB EMP RET ASSN	6,269	6,269
PUBLIC SAFETY	580,770	580,770
PUBLIC SERVICE	12,085	12,085
PUBLIC UTIL COMM	3,350	3,350
REVENUE	65,907	65,907
SECRETARY OF STATE	16,265	16,265
STATE LOTTERY	4,110	4,110
STATE RETIREMENT	5,165	5,165
STATE UNIV SYSTEM	196,197	196,197
TEACHERS RETIREMENT	2,967	2,967
TRADE & ECON DEV	47,360	47,360
TRANSPORTATION	277,409	277,409
TRANSPORTATION REG BD	602	602
TREASURER	4,157	4,157
VETERANS AFFAIRS	8,805	8,805
VETERANS HOME BD	27,554	27,554
WASTE MGMT BD	2,376	2,376
WRKRS COMP CT OF APPEALS	795	795
ZOO	28,525	28,525
OTHER	111,645	111,645
TOTAL	3,633,813	3,633,813

SCHEDULE 11.1
FISCAL 90 ACTUAL

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, 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. 1990.

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 1990.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1990 payroll transactions processed.

Costs of debt management, economic analysis, 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 11.2
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990		1,672,191
DEDUCTIONS:		
EQUIPMENT	0	
TOTAL DEDUCTIONS		0
ALLOCATED ADDITIONS:		
FIN-FISCAL MGMT/ADMN	303,611	
TOTAL ALLOCATED ADDITIONS		303,611
TOTAL TO BE ALLOCATED		1,975,802

SCHEDULE 11.3
ACTUAL 1990

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	1,080,980	0	302,134	10,719	333,276	434,851
OTHER EXPENSE & COST						
SERVICES	581,217	0	8,402	1,837	456,993	113,985
SUPPLIES	9,994	0	4,932	0	4,360	702
EQUIPMENT	0					
DEPARTMENTAL EXPEND	1,672,191	0	315,468	12,556	794,629	549,538
COST ADJUSTMENTS						
DEDUCTIONS	0	0				
ADDITIONS	303,611	303,611				
COST BY FUNCTION	1,975,802	303,611	315,468	12,556	794,629	549,538
REALLOCATE ADMN	0	(303,611)	57,277	2,280	144,277	99,777
ALLOCABLE COSTS	1,975,802	0	372,745	14,836	938,906	649,315
DISALLOWED	(649,315)					(649,315)
NET ALLOCATED	1,326,487		372,745	14,836	938,906	0

SCHEDULE 11.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	2,699	0.09%	323
PROPERTY MGMT	2,031	0.07%	243
INTERTECHNOLOGIES GROUP	1,640	0.05%	196
INFORMATION POLICY OFFICE	1,237	0.04%	148
OPERATIONS MGMT	15,832	0.51%	1,894
MATERIALS MGMT	1,795	0.06%	215
BLDG CODE & CONST CRD	2,758	0.09%	330
BUILDING FUND	6,790	0.22%	812
PLANT MGMT	11,506	0.37%	1,377
STATE REGISTER & DOCUMENTS	5,054	0.16%	605
MICROGRAPHICS	1,726	0.06%	206
ELECT EQUIP RNTL	1,798	0.06%	215
STARS	335	0.01%	40
TELECOMMUNICATIONS	16,406	0.53%	1,963
MOTOR POOL	22,726	0.73%	2,719
STATE PRINTER	15,016	0.48%	1,796
CENTRAL STORES	22,177	0.71%	2,653
MATERIALS SERVICES DISTRIBUTION	2,460	0.08%	294
COMMUTER VANS	806	0.03%	96
COMPUTER SERVICES	16,015	0.51%	1,916
ADDRESSING & INSERT	944	0.03%	113
MATERIALS TRANSFER	45	0.00%	5
CAPITOL PARKING	2,480	0.08%	297
MGMT ANALYSIS-SP FD	621	0.02%	74
IISAC	303	0.01%	36
911 EMERGENCY	4,368	0.14%	523
RISK MANAGEMENT	938	0.03%	112
VOLUNTEER SERVICES	286	0.01%	34
OTHER	1,538	0.05%	184
AGRICULTURE	47,845	1.54%	5,724
ANIMAL HEALTH BD	4,481	0.14%	536
ARTS BOARD	3,541	0.11%	424
ATTORNEY GENERAL	21,440	0.69%	2,565
AUDITOR	5,410	0.17%	647
COMMERCE	29,480	0.95%	3,527
COMMUNICATION IMPAIRED BD	769	0.02%	92
COMMUNITY COLLEGE BD	141,960	4.56%	16,983
CORRECTIONS	135,215	4.34%	16,176
DISABILITY COUNCIL	1,742	0.06%	208
EDUCATION-CENTRAL OFFICE	96,648	3.10%	11,562
EDUCATION-FARIBAULT SCHOOLS	7,188	0.23%	860
EDUCATION-VO-TECH	24,019	0.77%	2,873
EMPLOYEE RELATIONS	72,887	2.34%	8,720
FINANCE	28,906	0.93%	3,458
GAMING-ADMIN UNIT	236	0.01%	28
GAMBLING CONTROL	1,201	0.04%	144
GREATER MN CORP	3,261	0.10%	390
HEALTH	86,107	2.76%	10,301
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.13%	474
NURSING	4,411	0.14%	528
PHARMACY	1,793	0.06%	215
DENTISTRY	2,350	0.08%	281
CHIROPRACTORS	1,654	0.05%	198
PSYCHOLOGY	1,172	0.04%	140
OPTOMETRY	515	0.02%	62
NURSING HOME ADM	783	0.03%	94
SOCIAL WRK & MNTL HLTH	1,986	0.06%	238
SOCIAL WRK LIC BD	855	0.03%	102
MARR & FAMILY THERAPY BD	509	0.02%	61
UNLIC MNTL HLTH PROV BD	716	0.02%	86
PODIATRY	298	0.01%	36
VETERINARY MEDICINE	663	0.02%	79

SCHEDULE 11.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,094	0.20%	729
HIGHER ED COORD BD	14,307	0.46%	1,712
HIGHER ED FAC AUTH	39	0.00%	5
HOUSING FINANCE	12,914	0.41%	1,545
HUMAN RIGHTS	2,266	0.07%	271
HUMAN SERVICES-CENT OFF	134,311	4.31%	16,068
HUMAN SERVICES-INSTITUTNS	99,444	3.19%	11,897
INDIAN AFFAIRS	1,321	0.04%	158
INVESTMENT BOARD	2,196	0.07%	263
IRON RANGE RESOURCES	17,336	0.56%	2,074
JOBS & TRAINING	266,271	8.55%	31,855
LABOR & INDUSTRY	46,558	1.49%	5,570
LEGISLATIVE AUDIT	2,340	0.08%	280
MEDIATION SVCS	1,790	0.06%	214
MILITARY AFFAIRS	22,964	0.74%	2,747
NATURAL RESOURCES	315,358	10.12%	37,728
NON-HEALTH LIC BDS			
BOXING	410	0.01%	49
BARBERS	1,081	0.03%	129
ELECTRICITY	4,567	0.15%	546
ARCHITECTS & ENG	2,529	0.08%	303
ABSTRACTORS	140	0.00%	17
ACCOUNTANCY	2,207	0.07%	264
PEACE OFFICERS	2,202	0.07%	263
PARI-MUTUEL RACING	3,491	0.11%	418
PLANNING	10,218	0.33%	1,222
POLLUTION CONTROL	44,643	1.43%	5,341
PUB EMP RET ASSN	5,375	0.17%	643
PUBLIC SAFETY	497,964	15.98%	59,574
PUBLIC SERVICE	10,362	0.33%	1,240
PUBLIC UTIL COMM	2,872	0.09%	344
REVENUE	56,510	1.81%	6,761
SECRETARY OF STATE	13,946	0.45%	1,668
STATE LOTTERY	3,524	0.11%	422
STATE RETIREMENT	4,429	0.14%	530
STATE UNIV SYSTEM	168,223	5.40%	20,125
TEACHERS RETIREMENT	2,544	0.08%	304
TRADE & ECON DEV	40,607	1.30%	4,858
TRANSPORTATION	237,856	7.63%	28,456
TRANSPORTATION REG BD	516	0.02%	62
TREASURER	3,564	0.11%	426
VETERANS AFFAIRS	7,550	0.24%	903
VETERANS HOME BD	23,625	0.76%	2,826
WASTE MGMT BD	2,037	0.07%	244
WRKRS COMP CT OF APPEALS	682	0.02%	82
ZOO	24,458	0.78%	2,926
OTHER	95,727	3.07%	11,452
TOTAL	3,115,704	100.00%	372,745

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 11.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	11,814	0.11%	1,033
PROPERTY MGMT	10,318	0.10%	902
INTERTECHNOLOGIES GROUP	7,861	0.07%	688
INFORMATION POLICY OFFICE	4,876	0.05%	426
OPERATIONS MGMT	4,070	0.04%	356
MATERIALS MGMT	17,478	0.16%	1,529
BLDG CODE & CONST CRD	5,525	0.05%	483
BUILDING FUND	402	0.00%	35
PLANT MGMT	49,515	0.46%	4,331
STATE REGISTER & DOCUMENTS	5,463	0.05%	478
MICROGRAPHICS	4,306	0.04%	377
ELECT EQUIP RNTL	1,798	0.02%	157
STARS	1,168	0.01%	102
TELECOMMUNICATIONS	2,844	0.03%	249
MOTOR POOL	4,061	0.04%	355
STATE PRINTER	24,320	0.23%	2,127
CENTRAL STORES	4,568	0.04%	400
MATERIALS SERVICES DISTRIBUTION	3,563	0.03%	312
COMMUTER VANS	779	0.01%	68
COMPUTER SERVICES	65,475	0.61%	5,727
ADDRESSING & INSERT	4,505	0.04%	394
MATERIALS TRANSFER	3,453	0.03%	302
CAPITOL PARKING	2,853	0.03%	250
MGMT ANALYSIS-SP FD	2,614	0.02%	229
IISAC	0	0.00%	0
911 EMERGENCY	724	0.01%	63
RISK MANAGEMENT	470	0.00%	41
VOLUNTEER SERVICES	199	0.00%	17
OTHER	567	0.01%	50
AGRICULTURE	118,890	1.11%	10,399
ANIMAL HEALTH BD	15,759	0.15%	1,379
ARTS BOARD	3,748	0.03%	328
ATTORNEY GENERAL	91,628	0.85%	8,014
AUDITOR	28,879	0.27%	2,526
COMMERCE	56,587	0.53%	4,950
COMMUNICATION IMPAIRED BD	233	0.00%	20
COMMUNITY COLLEGE BD	520,064	4.84%	45,489
CORRECTIONS	573,277	5.34%	50,143
DISABILITY COUNCIL	2,206	0.02%	193
EDUCATION-CENTRAL OFFICE	142,146	1.32%	12,433
EDUCATION-FARIBAULT SCHOOLS	7,892	0.07%	690
EDUCATION-VO-TECH	28,939	0.27%	2,531
EMPLOYEE RELATIONS	45,110	0.42%	3,946
FINANCE	43,750	0.41%	3,827
GAMING-ADMIN UNIT	311	0.00%	27
GAMBLING CONTROL	2,318	0.02%	203
GREATER MN CORP	0	0.00%	0
HEALTH	211,912	1.97%	18,535
HEALTH LIC BDS			
MEDICAL EXAMINERS	6,072	0.06%	531
NURSING	5,533	0.05%	484
PHARMACY	1,458	0.01%	128
DENTISTRY	1,157	0.01%	101
CHIROPRACTORS	1,024	0.01%	90
PSYCHOLOGY	957	0.01%	84
OPTOMETRY	308	0.00%	27
NURSING HOME ADM	463	0.00%	40
SOCIAL WRK & MNTL HLTH	1,309	0.01%	114
SOCIAL WRK LIC BD	387	0.00%	34
MARR & FAMILY THERAPY BD	203	0.00%	18
UNLIC MNTL HLTH PROV BD	216	0.00%	19
PODIATRY	320	0.00%	28
VETERINARY MEDICINE	437	0.00%	38

SCHEDULE 11.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	18,694	0.17%	1,635
HIGHER ED COORD BD	47,216	0.44%	4,130
HIGHER ED FAC AUTH	678	0.01%	59
HOUSING FINANCE	36,799	0.34%	3,219
HUMAN RIGHTS	18,138	0.17%	1,586
HUMAN SERVICES-CENT OFF	254,264	2.37%	22,240
HUMAN SERVICES-INSTITUTNS	2,007,691	18.70%	175,607
INDIAN AFFAIRS	1,488	0.01%	130
INVESTMENT BOARD	6,233	0.06%	545
IRON RANGE RESOURCES	30,746	0.29%	2,689
JOBS & TRAINING	544,349	5.07%	47,613
LABOR & INDUSTRY	102,686	0.96%	8,982
LEGISLATIVE AUDIT	16,881	0.16%	1,477
MEDIATION SVCS	4,578	0.04%	400
MILITARY AFFAIRS	112,967	1.05%	9,881
NATURAL RESOURCES	1,288,372	12.00%	112,690
NON-HEALTH LIC BDS			
BOXING	498	0.00%	44
BARBERS	437	0.00%	38
ELECTRICITY	5,074	0.05%	444
ARCHITECTS & ENG	1,528	0.01%	134
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,088	0.01%	95
PEACE OFFICERS	2,329	0.02%	204
PARI-MUTUEL RACING	2,324	0.02%	203
PLANNING	27,529	0.26%	2,408
POLLUTION CONTROL	171,029	1.59%	14,959
PUB EMP RET ASSN	17,100	0.16%	1,496
PUBLIC SAFETY	525,845	4.90%	45,994
PUBLIC SERVICE	34,869	0.32%	3,050
PUBLIC UTIL COMM	9,742	0.09%	852
REVENUE	310,413	2.89%	27,151
SECRETARY OF STATE	19,480	0.18%	1,704
STATE LOTTERY	9,998	0.09%	874
STATE RETIREMENT	10,319	0.10%	903
STATE UNIV SYSTEM	983,765	9.16%	86,047
TEACHERS RETIREMENT	13,057	0.12%	1,142
TRADE & ECON DEV	84,155	0.78%	7,361
TRANSPORTATION	1,493,124	13.91%	130,599
TRANSPORTATION REG BD	2,464	0.02%	216
TREASURER	2,751	0.03%	241
VETERANS AFFAIRS	8,810	0.08%	771
VETERANS HOME BD	143,104	1.33%	12,517
WASTE MGMT BD	6,283	0.06%	550
WRKRS COMP CT OF APPEALS	4,290	0.04%	375
ZOO	52,158	0.49%	4,562
OTHER	139,937	1.30%	12,239
TOTAL	10,734,372	100.00%	938,906

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 11.6
ACTUAL 1990

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
INTERTECHNOLOGIES GROUP	0	0.00%	0
INFORMATION POLICY OFFICE	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	2,299,949	0.11%	16
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
STARS	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
MATERIALS SERVICES DISTRIBUTION	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
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	2,351,278	0.11%	16
AGRICULTURE	1,043,715	0.05%	7
ANIMAL HEALTH BD	168,659	0.01%	1
ARTS BOARD	598,265	0.03%	4
ATTORNEY GENERAL	546,443	0.03%	4
AUDITOR	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	5,107,631	0.24%	35
CORRECTIONS	1,997,357	0.09%	14
DISABILITY COUNCIL	1,000	0.00%	0
EDUCATION-CENTRAL OFFICE	188,215,931	8.66%	1,285
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	19,036,178	0.88%	130
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	57,070,686	2.63%	390
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

SCHEDULE 11.6
ACTUAL 1990

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	2,065,148	0.10%	14
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	63,143,889	2.91%	431
HUMAN RIGHTS	351,113	0.02%	2
HUMAN SERVICES-CENT OFF	1,165,027,918	53.61%	7,954
HUMAN SERVICES-INSTITUTNS	108,547	0.00%	1
INDIAN AFFAIRS	57,094	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	209,861,317	9.66%	1,433
LABOR & INDUSTRY	2,683,119	0.12%	18
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	10,278,684	0.47%	70
NATURAL RESOURCES	17,852,407	0.82%	122
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	27,106	0.00%	0
PARI-MUTUEL RACING	0	0.00%	0
PLANNING	4,545,091	0.21%	31
POLLUTION CONTROL	13,125,701	0.60%	90
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	13,423,645	0.62%	92
PUBLIC SERVICE	375,892	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	4,833,593	0.22%	33
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	28,006,207	1.29%	191
TRANSPORTATION	344,723,002	15.86%	2,354
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
VETERANS HOME BD	2,877,730	0.13%	20
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	87,377	0.00%	1
OTHER	11,122,749	0.51%	74
TOTAL	2,173,014,421	100.00%	14,836

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1990
SOURCE: COMPUTER REPORT FINU8603

SCHEDULE 11.7
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION				
ADMINISTRATIVE MGMT	1,356	323	1,033	0
PROPERTY MGMT	1,145	243	902	0
INTERTECHNOLOGIES GROUP	884	196	688	0
INFORMATION POLICY OFFICE	574	148	426	0
OPERATIONS MGMT	2,250	1,894	356	0
MATERIALS MGMT	1,744	215	1,529	0
BLDG CODE & CONST CRD	813	330	483	0
BUILDING FUND	863	812	35	16
PLANT MGMT	5,708	1,377	4,331	0
STATE REGISTER & DOCUMENTS	1,083	605	478	0
MICROGRAPHICS	583	206	377	0
ELECT EQUIP RNTL	372	215	157	0
STARS	142	40	102	0
TELECOMMUNICATIONS	2,212	1,963	249	0
MOTOR POOL	3,074	2,719	355	0
STATE PRINTER	3,923	1,796	2,127	0
CENTRAL STORES	3,053	2,653	400	0
MATERIALS SERVICES DISTRIBUTION	606	294	312	0
COMMUTER VANS	164	96	68	0
COMPUTER SERVICES	7,643	1,916	5,727	0
ADDRESSING & INSERT	507	113	394	0
MATERIALS TRANSFER	307	5	302	0
CAPITOL PARKING	547	297	250	0
MGMT ANALYSIS-SP FD	303	74	229	0
IISAC	36	36	0	0
911 EMERGENCY	586	523	63	0
RISK MANAGEMENT	153	112	41	0
VOLUNTEER SERVICES	51	34	17	0
OTHER	250	184	50	16
AGRICULTURE	16,130	5,724	10,399	7
ANIMAL HEALTH BD	1,916	536	1,379	1
ARTS BOARD	756	424	328	4
ATTORNEY GENERAL	10,583	2,565	8,014	4
AUDITOR	3,173	647	2,526	0
COMMERCE	8,477	3,527	4,950	0
COMMUNICATION IMPAIRED BD	112	92	20	0
COMMUNITY COLLEGE BD	62,507	16,983	45,489	35
CORRECTIONS	66,333	16,176	50,143	14
DISABILITY COUNCIL	401	208	193	0
EDUCATION-CENTRAL OFFICE	25,280	11,562	12,433	1,285
EDUCATION-FARIBAULT SCHOOLS	1,550	860	690	0
EDUCATION-VO-TECH	5,534	2,873	2,531	130
EMPLOYEE RELATIONS	12,666	8,720	3,946	0
FINANCE	7,285	3,458	3,827	0
GAMING-ADMIN UNIT	55	28	27	0
GAMBLING CONTROL	347	144	203	0
GREATER MN CORP	390	390	0	0
HEALTH	29,226	10,301	18,535	390
HEALTH LIC BDS				
MEDICAL EXAMINERS	1,005	474	531	0
NURSING	1,012	528	484	0
PHARMACY	343	215	128	0
DENTISTRY	382	281	101	0
CHIROPRACTORS	288	198	90	0
PSYCHOLOGY	224	140	84	0
OPTOMETRY	89	62	27	0
NURSING HOME ADM	134	94	40	0
SOCIAL WRK & MNTL HLTH	352	238	114	0
SOCIAL WRK LIC BD	136	102	34	0
MARR & FAMILY THERAPY BD	79	61	18	0
UNLIC MNTL HLTH PROV BD	105	86	19	0
PODIATRY	64	36	28	0
VETERINARY MEDICINE	117	79	38	0

SCHEDULE 11.7
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HEARING EXAMINER	2,364	729	1,635	0
HIGHER ED COORD BD	5,856	1,712	4,130	14
HIGHER ED FAC AUTH	64	5	59	0
HOUSING FINANCE	5,135	1,545	3,219	431
HUMAN RIGHTS	1,859	271	1,586	2
HUMAN SERVICES-CENT OFF	46,262	16,068	22,240	7,954
HUMAN SERVICES-INSTITUTNS	187,505	11,897	175,607	1
INDIAN AFFAIRS	288	158	130	0
INVESTMENT BOARD	808	263	545	0
IRON RANGE RESOURCES	4,763	2,074	2,689	0
JOBS & TRAINING	80,901	31,855	47,613	1,433
LABOR & INDUSTRY	14,570	5,570	8,982	18
LEGISLATIVE AUDIT	1,757	280	1,477	0
MEDIATION SVCS	614	214	400	0
MILITARY AFFAIRS	12,698	2,747	9,881	70
NATURAL RESOURCES	150,540	37,728	112,690	122
NON-HEALTH LIC BDS				
BOXING	93	49	44	0
BARBERS	167	129	38	0
ELECTRICITY	990	546	444	0
ARCHITECTS & ENG	437	303	134	0
ABSTRACTORS	17	17	0	0
ACCOUNTANCY	359	264	95	0
PEACE OFFICERS	467	263	204	0
PARI-MUTUEL RACING	621	418	203	0
PLANNING	3,661	1,222	2,408	31
POLLUTION CONTROL	20,390	5,341	14,959	90
PUB EMP RET ASSN	2,139	643	1,496	0
PUBLIC SAFETY	105,660	59,574	45,994	92
PUBLIC SERVICE	4,293	1,240	3,050	3
PUBLIC UTIL COMM	1,196	344	852	0
REVENUE	33,912	6,761	27,151	0
SECRETARY OF STATE	3,372	1,668	1,704	0
STATE LOTTERY	1,296	422	874	0
STATE RETIREMENT	1,433	530	903	0
STATE UNIV SYSTEM	106,205	20,125	86,047	33
TEACHERS RETIREMENT	1,446	304	1,142	0
TRADE & ECON DEV	12,410	4,858	7,361	191
TRANSPORTATION	161,409	28,456	130,599	2,354
TRANSPORTATION REG BD	278	62	216	0
TREASURER	667	426	241	0
VETERANS AFFAIRS	1,674	903	771	0
VETERANS HOME BD	15,363	2,826	12,517	20
WASTE MGMT BD	794	244	550	0
WRKRS COMP CT OF APPEALS	457	82	375	0
ZOO	7,489	2,926	4,562	1
OTHER	23,765	11,452	12,239	74
TOTAL	1,326,487	372,745	938,906	14,836

SCHEDULE 12.1
FISCAL 90 ACTUAL

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. 1990.

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

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

SCHEDULE 12.2
ACTUAL 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990		187,268,038
DEDUCTIONS:		
EQUIPMENT	(1,277,593)	
WRKRS COMP BENEFITS	(18,863,513)	
INSURANCE CLAIMS PD	(148,953,976)	
WORKERS COMP REFUND	(63,201)	
INSURANCE REFUND	(152,757)	
INTEREST PAID	(331,937)	
GRANTS	(122,935)	
TOTAL DEDUCTIONS		(169,765,912)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	75,696	
ADM-PROPERTY MGMT	2,338	
ADMN-INTERTECHNOLOGIES GROUP	11,119	
ADMN-INFORM POLICY OFF	56,755	
ADMN-OPERATIONS MGMT	8,719	
ADMN-MATERIALS MGMT	12,555	
FINANCE-BUDGET	30,663	
FINANCE-ACCOUNTING	85,007	
FINANCE-OTHER	12,666	
TOTAL ALLOCATED ADDITIONS		295,518
TOTAL TO BE ALLOCATED		17,797,644

SCHEDULE 12.3
ACTUAL 1990

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	6,915,912	358,307	4,181,754	15,283	1,476,396	698,776	185,396
OTHER EXPENSE & COST							
SERVICES	10,274,926	1,175	1,813,715	208,717	392,034	7,525,342	333,943
SUPPLIES	311,288		159,340	70,108	33,900	45,470	2,470
EQUIPMENT	1,277,593	1,277,593					
WKRS COMP BENEFITS	18,863,513				18,863,513		
INSURANCE CLAIMS PD	148,953,976					148,953,976	
WORKERS COMP REFUND	63,201				63,201		
INSURANCE REFUND	152,757					152,757	
INTEREST PAID	331,937					331,937	
GRANTS	122,935		122,935				
DEPARTMENTAL EXPEND	187,268,038	1,637,075	6,277,744	294,108	20,829,044	157,708,258	521,809
COST ADJUSTMENTS							
DEDUCTIONS	(169,765,912)	(1,277,593)	(122,935)	0	(18,926,714)	(149,438,670)	0
ADDITIONS	295,518	295,518					
COST BY FUNCTION	17,797,644	655,000	6,154,809	294,108	1,902,330	8,269,588	521,809
REALLOCATE ADMN		(655,000)	235,167	11,238	72,686	315,971	19,938
ALLOCABLE COSTS	17,797,644	0	6,389,976	305,346	1,975,016	8,585,559	541,747
DISALLOWED	(11,407,668)			(305,346)	(1,975,016)	(8,585,559)	(541,747)
NET ALLOCATED	6,389,976	0	6,389,976	0	0	0	0

SCHEDULE 12.4
ACTUAL 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	44.14	0.12%	7,698
PROPERTY MGMT	33.92	0.09%	5,915
INTERTECHNOLOGIES GROUP	31.08	0.08%	5,420
INFORMATION POLICY OFFICE	15.18	0.04%	2,647
OPERATIONS MGMT	22.60	0.06%	3,941
MATERIALS MGMT	54.49	0.15%	9,503
BLDG CODE & CONST CRD	25.75	0.07%	4,491
BUILDING FUND	0.00	0.00%	0
PLANT MGMT	158.37	0.43%	27,619
STATE REGISTER & DOCUMENTS	20.13	0.05%	3,511
MICROGRAPHICS	15.61	0.04%	2,722
ELECT EQUIP RNTL	1.50	0.00%	262
STARS	4.88	0.01%	851
TELECOMMUNICATIONS	11.16	0.03%	1,946
MOTOR POOL	15.97	0.04%	2,785
STATE PRINTER	59.46	0.16%	10,369
CENTRAL STORES	14.01	0.04%	2,443
MATERIALS SERVICES DISTRIBUTION	9.65	0.03%	1,683
COMMUTER VANS	0.72	0.00%	126
COMPUTER SERVICES	235.35	0.64%	41,043
ADDRESSING & INSERT	6.78	0.02%	1,182
MATERIALS TRANSFER	12.00	0.03%	2,093
CAPITOL PARKING	1.60	0.00%	279
MGMT ANALYSIS-SP FD	10.47	0.03%	1,826
IISAC	0.00	0.00%	0
911 EMERGENCY	2.66	0.01%	464
RISK MANAGEMENT	0.90	0.00%	157
VOLUNTEER SERVICES	1.00	0.00%	174
OTHER	2.09	0.01%	364
AGRICULTURE	423.37	1.16%	73,833
ANIMAL HEALTH BD	36.16	0.10%	6,306
ARTS BOARD	15.33	0.04%	2,673
ATTORNEY GENERAL	372.03	1.02%	64,880
AUDITOR	105.79	0.29%	18,449
COMMERCE	226.00	0.62%	39,413
COMMUNICATION IMPAIRED BD	1.00	0.00%	174
COMMUNITY COLLEGE BD	2,416.13	6.59%	421,357
CORRECTIONS	2,027.31	5.53%	353,549
DISABILITY COUNCIL	9.90	0.03%	1,726
EDUCATION-CENTRAL OFFICE	405.65	1.11%	70,743
EDUCATION-FARIBAULT SCHOOLS	189.54	0.52%	33,055
EDUCATION-VO-TECH	112.72	0.31%	19,658
EMPLOYEE RELATIONS	181.47	0.50%	31,647
FINANCE	121.39	0.33%	21,170
GAMING-ADMIN UNIT	2.17	0.01%	378
GAMBLING CONTROL	11.58	0.03%	2,019
GREATER MN CORP	0.00	0.00%	0
HEALTH	849.99	2.32%	148,233
HEALTH LIC BDS			
MEDICAL EXAMINERS	20.91	0.06%	3,647
NURSING	21.33	0.06%	3,720
PHARMACY	6.91	0.02%	1,205
DENTISTRY	5.04	0.01%	879
CHIROPRACTORS	4.00	0.01%	698
PSYCHOLOGY	3.43	0.01%	598
OPTOMETRY	1.82	0.00%	317
NURSING HOME ADM	2.00	0.01%	349
SOCIAL WRK & MNTL HLTH	7.08	0.02%	1,235
SOCIAL WRK LIC BD	1.04	0.00%	181
MARR & FAMILY THERAPY BD	0.83	0.00%	145
UNLIC MNTL HLTH PROV BD	1.00	0.00%	174
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.25	0.00%	218

SCHEDULE 12.4
ACTUAL 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	73.33	0.20%	12,788
HIGHER ED COORD BD	70.35	0.19%	12,269
HIGHER ED FAC AUTH	3.00	0.01%	523
HOUSING FINANCE	130.83	0.36%	22,816
HUMAN RIGHTS	67.45	0.18%	11,763
HUMAN SERVICES-CENT OFF	1,023.76	2.79%	178,537
HUMAN SERVICES-INSTITUTNS	5,607.49	15.30%	977,909
INDIAN AFFAIRS	6.00	0.02%	1,046
INVESTMENT BOARD	24.83	0.07%	4,330
IRON RANGE RESOURCES	130.93	0.36%	22,833
JOBS & TRAINING	2,012.79	5.49%	351,017
LABOR & INDUSTRY	339.45	0.93%	59,198
LEGISLATIVE AUDIT	68.72	0.19%	11,984
MEDIATION SVCS	20.00	0.05%	3,488
MILITARY AFFAIRS	339.84	0.93%	59,266
NATURAL RESOURCES	2,520.46	6.88%	439,551
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	262
BARBERS	2.00	0.01%	349
ELECTRICITY	20.83	0.06%	3,633
ARCHITECTS & ENG	6.33	0.02%	1,104
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	698
PEACE OFFICERS	0.00	0.00%	0
PARI-MUTUEL RACING	11.08	0.03%	1,932
PLANNING	106.44	0.29%	18,562
POLLUTION CONTROL	606.33	1.65%	105,740
PUB EMP RET ASSN	65.33	0.18%	11,393
PUBLIC SAFETY	1,775.13	4.84%	309,571
PUBLIC SERVICE	129.07	0.35%	22,509
PUBLIC UTIL COMM	34.72	0.09%	6,055
REVENUE	1,156.41	3.16%	201,670
SECRETARY OF STATE	62.06	0.17%	10,823
STATE LOTTERY	64.62	0.18%	11,269
STATE RETIREMENT	36.43	0.10%	6,353
STATE UNIV SYSTEM	4,713.93	12.87%	822,078
TEACHERS RETIREMENT	48.52	0.13%	8,462
TRADE & ECON DEV	253.05	0.69%	44,130
TRANSPORTATION	5,182.08	14.14%	903,720
TRANSPORTATION REG BD	9.00	0.02%	1,570
TREASURER	12.00	0.03%	2,093
VETERANS AFFAIRS	36.33	0.10%	6,336
VETERANS HOME BD	456.38	1.25%	79,590
WASTE MGMT BD	30.29	0.08%	5,282
WRKRS COMP CT OF APPEALS	19.15	0.05%	3,340
ZOO	151.23	0.41%	26,374
OTHER	812.06	2.22%	141,617
TOTAL	36,641.17	100.00%	6,389,976

ALLOCATION BASIS: ACTUAL EMPLOYEE COUNT F.Y. 1990
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 12.5
ACTUAL 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
ADMINISTRATIVE MGMT	7,698	7,698
PROPERTY MGMT	5,915	5,915
INTERTECHNOLOGIES GROUP	5,420	5,420
INFORMATION POLICY OFFICE	2,647	2,647
OPERATIONS MGMT	3,941	3,941
MATERIALS MGMT	9,503	9,503
BLDG CODE & CONST CRD	4,491	4,491
BUILDING FUND	0	0
PLANT MGMT	27,619	27,619
STATE REGISTER & DOCUMENTS	3,511	3,511
MICROGRAPHICS	2,722	2,722
ELECT EQUIP RNTL	262	262
STARS	851	851
TELECOMMUNICATIONS	1,946	1,946
MOTOR POOL	2,785	2,785
STATE PRINTER	10,369	10,369
CENTRAL STORES	2,443	2,443
MATERIALS SERVICES DISTRIBUTION	1,683	1,683
COMMUTER VANS	126	126
COMPUTER SERVICES	41,043	41,043
ADDRESSING & INSERT	1,182	1,182
MATERIALS TRANSFER	2,093	2,093
CAPITOL PARKING	279	279
MGMT ANALYSIS-SP FD	1,826	1,826
IISAC	0	0
911 EMERGENCY	464	464
RISK MANAGEMENT	157	157
VOLUNTEER SERVICES	174	174
OTHER	364	364
AGRICULTURE	73,833	73,833
ANIMAL HEALTH BD	6,306	6,306
ARTS BOARD	2,673	2,673
ATTORNEY GENERAL	64,880	64,880
AUDITOR	18,449	18,449
COMMERCE	39,413	39,413
COMMUNICATION IMPAIRED BD	174	174
COMMUNITY COLLEGE BD	421,357	421,357
CORRECTIONS	353,549	353,549
DISABILITY COUNCIL	1,726	1,726
EDUCATION-CENTRAL OFFICE	70,743	70,743
EDUCATION-FARIBAULT SCHOOLS	33,055	33,055
EDUCATION-VO-TECH	19,658	19,658
EMPLOYEE RELATIONS	31,647	31,647
FINANCE	21,170	21,170
GAMING-ADMIN UNIT	378	378
GAMBLING CONTROL	2,019	2,019
GREATER MN CORP	0	0
HEALTH	148,233	148,233
HEALTH LIC BDS		
MEDICAL EXAMINERS	3,647	3,647
NURSING	3,720	3,720
PHARMACY	1,205	1,205
DENTISTRY	879	879
CHIROPRACTORS	698	698
PSYCHOLOGY	598	598
OPTOMETRY	317	317
NURSING HOME ADM	349	349
SOCIAL WRK & MNTL HLTH	1,235	1,235
SOCIAL WRK LIC BD	181	181
MARR & FAMILY THERAPY BD	145	145
UNLIC MNTL HLTH PROV BD	174	174
PODIATRY	0	0
VETERINARY MEDICINE	218	218

SCHEDULE 12.5
ACTUAL 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HEARING EXAMINER	12,788	12,788
HIGHER ED COORD BD	12,269	12,269
HIGHER ED FAC AUTH	523	523
HOUSING FINANCE	22,816	22,816
HUMAN RIGHTS	11,763	11,763
HUMAN SERVICES-CENT OFF	178,537	178,537
HUMAN SERVICES-INSTITUTNS	977,909	977,909
INDIAN AFFAIRS	1,046	1,046
INVESTMENT BOARD	4,330	4,330
IRON RANGE RESOURCES	22,833	22,833
JOBS & TRAINING	351,017	351,017
LABOR & INDUSTRY	59,198	59,198
LEGISLATIVE AUDIT	11,984	11,984
MEDIATION SVCS	3,488	3,488
MILITARY AFFAIRS	59,266	59,266
NATURAL RESOURCES	439,551	439,551
NON-HEALTH LIC BDS		
BOXING	262	262
BARBERS	349	349
ELECTRICITY	3,633	3,633
ARCHITECTS & ENG	1,104	1,104
ABSTRACTORS	0	0
ACCOUNTANCY	698	698
PEACE OFFICERS	0	0
PARI-MUTUEL RACING	1,932	1,932
PLANNING	18,562	18,562
POLLUTION CONTROL	105,740	105,740
PUB EMP RET ASSN	11,393	11,393
PUBLIC SAFETY	309,571	309,571
PUBLIC SERVICE	22,509	22,509
PUBLIC UTIL COMM	6,055	6,055
REVENUE	201,670	201,670
SECRETARY OF STATE	10,823	10,823
STATE LOTTERY	11,269	11,269
STATE RETIREMENT	6,353	6,353
STATE UNIV SYSTEM	822,078	822,078
TEACHERS RETIREMENT	8,462	8,462
TRADE & ECON DEV	44,130	44,130
TRANSPORTATION	903,720	903,720
TRANSPORTATION REG BD	1,570	1,570
TREASURER	2,093	2,093
VETERANS AFFAIRS	6,336	6,336
VETERANS HOME BD	79,590	79,590
WASTE MGMT BD	5,282	5,282
WRKRS COMP CT OF APPEALS	3,340	3,340
ZOO	26,374	26,374
OTHER	141,617	141,617
TOTAL	6,389,976	6,389,976

SCHEDULE 13.1
FISCAL 90 BUDGET

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. 1990.

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
ACTUAL 1990

STATE OF MINNESOTA

MEDIATIONS SERVICES

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990		1,566,817
DEDUCTIONS:		
EQUIPMENT	(20,830)	
GRANTS	(109,600)	
TOTAL DEDUCTIONS		(130,430)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	10,604	
ADMN-PROPERTY MGMT	0	
ADMN-INTERTECHNOLOGIES GROUP	1,591	
ADMN-INFORM POLICY OFF	2,323	
ADMN-OPERATIONS MGMT	995	
ADMN-MATERIALS MGMT	2,406	
FIN-BUDGET	1,703	
FIN-ACCOUNTING	2,088	
FIN-OTHER	614	
EMPLOYEE RELATIONS	3,488	
TOTAL ALLOCATED ADDITIONS		25,812
TOTAL TO BE ALLOCATED		1,462,199

SCHEDULE 13.3
ACTUAL 1990

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE AGENCIES	OTHER SERVICES
WAGES & BENEFITS				
SALARY & WAGES	995,216		23,369	971,847
OTHER EXPENSE & COST				
SERVICES	390,479		9,189	381,290
SUPPLIES	50,692		1,270	49,422
EQUIPMENT	20,830	20,830		
GRANTS	109,600	109,600		
DEPARTMENTAL EXPEND	1,566,817	130,430	33,828	1,402,559
COST ADJUSTMENTS				
DEDUCTIONS	(130,430)	(130,430)		
ADDITIONS	25,812	25,812		
COST BY FUNCTION	1,462,199	25,812	33,828	1,402,559
REALLOCATE ADMN	0	(25,812)	608	25,204
ALLOCABLE COSTS	1,462,199	0	34,436	1,427,763
DISALLOWED	(1,427,763)			(1,427,763)
NET ALLOCATED	34,436		34,436	0

SCHEDULE 13.4
ACTUAL 1990

STATE OF MINNESOTA

MEDIATION SERVICES

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	29	0.08%	29
PROPERTY MGMT	38	0.11%	38
INTERTECHNOLOGIES GROUP	28	0.08%	28
INFORMATION POLICY OFFICE	19	0.05%	19
OPERATIONS MGMT	11	0.03%	11
MATERIALS MGMT	55	0.16%	55
BLDG CODE & CONST CRD	23	0.07%	23
BUILDING FUND	0	0.00%	0
PLANT MGMT	151	0.43%	150
STATE REGISTER & DOCUMENTS	19	0.05%	19
MICROGRAPHICS	14	0.04%	14
ELECT EQUIP RNTL	0	0.00%	0
STARS	5	0.01%	5
TELECOMMUNICATIONS	6	0.02%	6
MOTOR POOL	17	0.05%	17
STATE PRINTER	66	0.19%	65
CENTRAL STORES	11	0.03%	11
MATERIALS SERVICES DISTRIBUTION	8	0.02%	8
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	223	0.64%	221
ADDRESSING & INSERT	16	0.05%	16
MATERIALS TRANSFER	11	0.03%	11
CAPITOL PARKING	0	0.00%	0
MGMT ANALYSIS-SP FD	11	0.03%	11
IISAC	0	0.00%	0
911 EMERGENCY	3	0.01%	3
RISK MANAGEMENT	1	0.00%	1
VOLUNTEER SERVICES	1	0.00%	1
OTHER	0	0.00%	0
AGRICULTURE	430	1.24%	426
ANIMAL HEALTH BD	35	0.10%	35
ARTS BOARD	12	0.03%	12
ATTORNEY GENERAL	100	0.29%	99
AUDITOR	85	0.24%	84
COMMERCE	205	0.59%	203
COMMUNICATION IMPAIRED BD	1	0.00%	1
COMMUNITY COLLEGE BD	2,212	6.37%	2,193
CORRECTIONS	2,009	5.78%	1,992
DISABILITY COUNCIL	11	0.03%	11
EDUCATION-CENTRAL OFFICE	362	1.04%	359
EDUCATION-FARIBAULT SCHOOLS	197	0.57%	195
EDUCATION-VO-TECH	96	0.28%	95
EMPLOYEE RELATIONS	33	0.09%	33
FINANCE	81	0.23%	80
GAMING-ADMIN UNIT	2	0.01%	2
GAMBLING CONTROL	8	0.02%	8
GREATER MN CORP	0	0.00%	0
HEALTH	838	2.41%	831
HEALTH LIC BDS			
MEDICAL EXAMINERS	21	0.06%	21
NURSING	21	0.06%	21
PHARMACY	5	0.01%	5
DENTISTRY	6	0.02%	6
CHIROPRACTORS	4	0.01%	4
PSYCHOLOGY	3	0.01%	3
OPTOMETRY	2	0.01%	2
NURSING HOME ADM	1	0.00%	1
SOCIAL WRK & MNTL HLTH	7	0.02%	7
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	2	0.01%	2

SCHEDULE 13.4
ACTUAL 1990

STATE OF MINNESOTA

MEDIATION SERVICES

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	32	0.09%	32
HIGHER ED COORD BD	41	0.12%	41
HIGHER ED FAC AUTH	2	0.01%	2
HOUSING FINANCE	125	0.36%	124
HUMAN RIGHTS	63	0.18%	62
HUMAN SERVICES-CENT OFF	1,039	2.99%	1,030
HUMAN SERVICES-INSTITUTNS	5,898	16.98%	5,847
INDIAN AFFAIRS	5	0.01%	5
INVESTMENT BOARD	14	0.04%	14
IRON RANGE RESOURCES	89	0.26%	88
JOBS & TRAINING	1,869	5.38%	1,853
LABOR & INDUSTRY	324	0.93%	321
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	350	1.01%	347
NATURAL RESOURCES	2,642	7.61%	2,619
NON-HEALTH LIC BDS			
BOXING	2	0.01%	2
BARBERS	2	0.01%	2
ELECTRICITY	16	0.05%	16
ARCHITECTS & ENG	6	0.02%	6
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	3
PEACE OFFICERS	0	0.00%	0
PARI-MUTUEL RACING	8	0.02%	8
PLANNING	98	0.28%	97
POLLUTION CONTROL	612	1.76%	607
PUB EMP RET ASSN	61	0.18%	60
PUBLIC SAFETY	1,725	4.97%	1,710
PUBLIC SERVICE	114	0.33%	113
PUBLIC UTIL COMM	28	0.08%	28
REVENUE	1,146	3.30%	1,136
SECRETARY OF STATE	48	0.14%	48
STATE LOTTERY	165	0.47%	164
STATE RETIREMENT	32	0.09%	32
STATE UNIV SYSTEM	4,245	12.22%	4,208
TEACHERS RETIREMENT	44	0.13%	44
TRADE & ECON DEV	237	0.68%	235
TRANSPORTATION	5,126	14.76%	5,082
TRANSPORTATION REG BD	5	0.01%	5
TREASURER	8	0.02%	8
VETERANS AFFAIRS	29	0.08%	29
VETERANS HOME BD	525	1.51%	520
WASTE MGMT BD	46	0.13%	46
WRKRS COMP CT OF APPEALS	6	0.02%	6
ZOO	235	0.68%	233
OTHER	117	0.34%	110
TOTAL	34,737	100.00%	34,436

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y. 1990
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNITS

SCHEDULE 13.5
ACTUAL 1990

STATE OF MINNESOTA

MEDIATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
ADMINISTRATIVE MGMT	29	29
PROPERTY MGMT	38	38
INTERTECHNOLOGIES GROUP	28	28
INFORMATION POLICY OFFICE	19	19
OPERATIONS MGMT	11	11
MATERIALS MGMT	55	55
BLDG CODE & CONST CRD	23	23
BUILDING FUND	0	0
PLANT MGMT	150	150
STATE REGISTER & DOCUMENTS	19	19
MICROGRAPHICS	14	14
ELECT EQUIP RNTL	0	0
STARS	5	5
TELECOMMUNICATIONS	6	6
MOTOR POOL	17	17
STATE PRINTER	65	65
CENTRAL STORES	11	11
MATERIALS SERVICES DISTRIBUTION	8	8
COMMUTER VANS	0	0
COMPUTER SERVICES	221	221
ADDRESSING & INSERT	16	16
MATERIALS TRANSFER	11	11
CAPITOL PARKING	0	0
MGMT ANALYSIS-SP FD	11	11
IISAC	0	0
911 EMERGENCY	3	3
RISK MANAGEMENT	1	1
VOLUNTEER SERVICES	1	1
OTHER	0	0
AGRICULTURE	426	426
ANIMAL HEALTH BD	35	35
ARTS BOARD	12	12
ATTORNEY GENERAL	99	99
AUDITOR	84	84
COMMERCE	203	203
COMMUNICATION IMPAIRED BD	1	1
COMMUNITY COLLEGE BD	2,193	2,193
CORRECTIONS	1,992	1,992
DISABILITY COUNCIL	11	11
EDUCATION-CENTRAL OFFICE	359	359
EDUCATION-FARIBAULT SCHOOLS	195	195
EDUCATION-VO-TECH	95	95
EMPLOYEE RELATIONS	33	33
FINANCE	80	80
GAMING-ADMIN UNIT	2	2
GAMBLING CONTROL	8	8
GREATER MN CORP	0	0
HEALTH	831	831
HEALTH LIC BDS		
MEDICAL EXAMINERS	21	21
NURSING	21	21
PHARMACY	5	5
DENTISTRY	6	6
CHIROPRACTORS	4	4
PSYCHOLOGY	3	3
OPTOMETRY	2	2
NURSING HOME ADM	1	1
SOCIAL WRK & MNTL HLTH	7	7
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	2	2

SCHEDULE 13.5
ACTUAL 1990

STATE OF MINNESOTA

MEDIATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HEARING EXAMINER	32	32
HIGHER ED COORD BD	41	41
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	124	124
HUMAN RIGHTS	62	62
HUMAN SERVICES-CENT OFF	1,030	1,030
HUMAN SERVICES-INSTITUTNS	5,847	5,847
INDIAN AFFAIRS	5	5
INVESTMENT BOARD	14	14
IRON RANGE RESOURCES	88	88
JOBS & TRAINING	1,853	1,853
LABOR & INDUSTRY	321	321
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	347	347
NATURAL RESOURCES	2,619	2,619
NON-HEALTH LIC BDS		
BOXING	2	2
BARBERS	2	2
ELECTRICITY	16	16
ARCHITECTS & ENG	6	6
ABSTRACTORS	0	0
ACCOUNTANCY	3	3
PEACE OFFICERS	0	0
PARI-MUTUEL RACING	8	8
PLANNING	97	97
POLLUTION CONTROL	607	607
PUB EMP RET ASSN	60	60
PUBLIC SAFETY	1,710	1,710
PUBLIC SERVICE	113	113
PUBLIC UTIL COMM	28	28
REVENUE	1,136	1,136
SECRETARY OF STATE	48	48
STATE LOTTERY	164	164
STATE RETIREMENT	32	32
STATE UNIV SYSTEM	4,208	4,208
TEACHERS RETIREMENT	44	44
TRADE & ECON DEV	235	235
TRANSPORTATION	5,082	5,082
TRANSPORTATION REG BD	5	5
TREASURER	8	8
VETERANS AFFAIRS	29	29
VETERANS HOME BD	520	520
WASTE MGMT BD	46	46
WRKRS COMP CT OF APPEALS	6	6
ZOO	233	233
OTHER	110	110
TOTAL	34,436	34,436

SCHEDULE 14.1
FISCAL 90 ACTUAL

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 1990. 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 1990. Single audit costs are not direct billed and are allocated based on actual hours of service for F.Y. 1990.

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. 1990.

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

SCHEDULE 14.2
ACTUAL 1990

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990		3,387,157
DEDUCTIONS:		
EQUIPMENT	(84,337)	
LEGISLATIVE AUDIT COMMISSION	(10,674)	
TOTAL DEDUCTIONS		(95,011)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	33,089	
ADMN-PROPERTY MGMT	334	
ADMN-INTERTECHNOLOGIES GRP	3,069	
ADMN-INFORM POLICY OFF	2,948	
ADMN-OPERATIONS MGMT	1,248	
ADMN-MATERIALS MGMT	2,094	
FIN-BUDGET	1,151	
FIN-ACCOUNTING	2,729	
FIN-OTHER	1,757	
EMPLOYEE RELATIONS	11,984	
TOTAL ALLOCATED ADDITIONS		60,403
TOTAL TO BE ALLOCATED		3,352,549

SCHEDULE 14.3
ACTUAL 1990

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT
WAGES & BENEFITS					
SALARY & WAGES	2,808,554	290,054	1,779,908	553,054	185,538
OTHER EXPENSE & COST					
SERVICES	436,002	436,002			
SUPPLIES	47,590	47,590			
EQUIPMENT	84,337	84,337			
LEG AUDIT COMM	10,674	10,674			
DEPARTMENTAL EXPEND	3,387,157	868,657	1,779,908	553,054	185,538
COST ADJUSTMENTS					
DEDUCTIONS	(95,011)	(95,011)			
ADDITIONS	60,403	60,403			
COST BY FUNCTION	3,352,549	834,049	1,779,908	553,054	185,538
REALLOCATE ADMN	0	(834,049)	589,451	183,154	61,444
ALLOCABLE COSTS	3,352,549		2,369,359	736,208	246,982
DISALLOWED	0				
NET ALLOCATED	3,352,549		2,369,359	736,208	246,982

SCHEDULE 14.4
ACTUAL 1990

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	3,022.0	4.48%	106,227
PROPERTY MGMT	0.0	0.00%	0
INTERTECHNOLOGIES GROUP	0.0	0.00%	0
INFORMATION POLICY OFFICE	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
STARS	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
MATERIALS SERVICES DISTRIBUTION	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
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	1,024.0	1.52%	35,995
ANIMAL HEALTH BD	118.5	0.18%	4,165
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	2.0	0.00%	70
AUDITOR	19.5	0.03%	685
COMMERCE	1,270.0	1.88%	44,642
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	5,907.0	8.76%	207,637
CORRECTIONS	4,865.9	7.22%	171,042
DISABILITY COUNCIL	172.0	0.26%	6,046
EDUCATION-CENTRAL OFFICE	2,334.8	3.46%	82,071
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	607.3	0.90%	21,347
EMPLOYEE RELATIONS	1,453.8	2.16%	51,103
FINANCE	1,735.4	2.57%	61,001
GAMING-ADMIN UNIT	0.0	0.00%	0
GAMBLING CONTROL	396.0	0.59%	13,920
GREATER MN CORP	858.5	1.27%	30,177
HEALTH	637.5	0.95%	22,409
HEALTH LIC BDS			
MEDICAL EXAMINERS	271.3	0.40%	9,536
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	332.0	0.49%	11,670
CHIROPRACTORS	249.0	0.37%	8,753
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 14.4
ACTUAL 1990

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	495.3	0.73%	17,410
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	488.5	0.72%	17,171
HUMAN SERVICES-CENT OFF	2,792.6	4.14%	98,163
HUMAN SERVICES-INSTITUTNS	2,306.0	3.42%	81,058
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3,193.5	4.74%	112,255
IRON RANGE RESOURCES	33.0	0.05%	1,160
JOBS & TRAINING	1,949.5	2.89%	68,527
LABOR & INDUSTRY	1,503.8	2.23%	52,860
LEGISLATIVE AUDIT	988.5	1.47%	34,747
MEDIATION SVCS	1.0	0.00%	35
MILITARY AFFAIRS	332.0	0.49%	11,670
NATURAL RESOURCES	2,066.5	3.07%	72,640
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	86.5	0.13%	3,041
PLANNING	556.0	0.82%	19,544
POLLUTION CONTROL	901.5	1.34%	31,689
PUB EMP RET ASSN	737.5	1.09%	25,924
PUBLIC SAFETY	1,805.1	2.68%	63,451
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	399.0	0.59%	14,025
REVENUE	3,010.0	4.47%	105,805
SECRETARY OF STATE	0.0	0.00%	0
STATE LOTTERY	0.0	0.00%	0
STATE RETIREMENT	1,194.5	1.77%	41,988
STATE UNIV SYSTEM	2,011.5	2.98%	70,706
TEACHERS RETIREMENT	884.0	1.31%	31,074
TRADE & ECON DEV	1,111.5	1.65%	39,070
TRANSPORTATION	2,315.7	3.44%	81,399
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	1,044.5	1.55%	36,715
VETERANS AFFAIRS	0.0	0.00%	0
VETERANS HOME BD	1,542.5	2.29%	54,221
WASTE MGMT BD	0.0	0.00%	0
WRKRS COMP CT OF APPEALS	148.5	0.22%	5,220
ZOO	594.5	0.88%	20,897
OTHER	5,111.5	7.58%	179,675
FINANCE-ACCOUNTING	623.5	0.93%	21,917
FINANCE-OTHER	1900.5	2.82%	66,806
TOTAL	67,405.0	100.00%	2,369,359

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1990
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 14.5
ACTUAL 1990

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
INTERTECHNOLOGIES GROUP	0	0.00%	0
INFORMATION POLICY OFFICE	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
STARS	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
MATERIALS SERVICES DISTRIBUTION	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
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	48	0.17%	1,251
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,328	4.70%	34,603
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
GAMING-ADMIN UNIT	400	1.42%	10,423
GAMBLING CONTROL	0	0.00%	0
GREATER MN CORP	0	0.00%	0
HEALTH	0	0.00%	0
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

SCHEDULE 14.5
ACTUAL 1990

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	0	0.00%	0
HUMAN RIGHTS	0	0.00%	0
HUMAN SERVICES-CENT OFF	1,343	4.75%	34,994
HUMAN SERVICES-INSTITUTNS	0	0.00%	0
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	87	0.31%	2,267
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 BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PARI-MUTUEL RACING	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	458	1.62%	11,934
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	80	0.28%	2,085
PUBLIC UTIL COMM	0	0.00%	0
REVENUE	281	0.99%	7,322
SECRETARY OF STATE	0	0.00%	0
STATE LOTTERY	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
VETERANS HOME BD	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	24,229	85.75%	631,329
FINANCE-ACCOUNTING	0	0.00%	0
FINANCE-OTHER	0	0.00%	0
TOTAL	28,254	100.00%	736,208

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1990
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 14.6
ACTUAL 1990

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	30.5	0.45%	1,107
PROPERTY MGMT	0.0	0.00%	0
INTERTECHNOLOGIES GROUP	0.0	0.00%	0
INFORMATION POLICY OFFICE	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
STARS	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
MATERIALS SERVICES DISTRIBUTION	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
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	1,080.0	15.87%	39,187
CORRECTIONS	0.0	0.00%	0
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	620.7	9.12%	22,522
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	224.6	3.30%	8,149
EMPLOYEE RELATIONS	14.7	0.22%	533
FINANCE	130.6	1.92%	4,739
GAMING-ADMIN UNIT	0.0	0.00%	0
GAMBLING CONTROL	0.0	0.00%	0
GREATER MN CORP	0.0	0.00%	0
HEALTH	130.6	1.92%	4,739
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 14.6
ACTUAL 1990

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	61.2	0.90%	2,221
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	999.5	14.68%	36,266
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	917.4	13.48%	33,287
LABOR & INDUSTRY	15.2	0.22%	552
LEGISLATIVE AUDIT	431.0	6.33%	15,638
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	163.5	2.40%	5,932
NATURAL RESOURCES	408.0	5.99%	14,804
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	36.8	0.54%	1,335
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	961.5	14.13%	34,887
TEACHERS RETIREMENT	0.0	0.00%	0
TRADE & ECON DEV	109.9	1.61%	3,988
TRANSPORTATION	471.2	6.92%	17,096
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
VETERANS HOME BD	0.0	0.00%	0
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	6,806.9	100.00%	246,982

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1990
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 14.7
ACTUAL 1990

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
ADMINISTRATION				
ADMINISTRATIVE MGMT	107,334	106,227	0	1,107
PROPERTY MGMT	0	0	0	0
INTERTECHNOLOGIES GROUP	0	0	0	0
INFORMATION POLICY OFFICE	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
STARS	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
MATERIALS SERVICES DISTRIBUTION	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
CAPITOL PARKING	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	35,995	35,995	0	0
ANIMAL HEALTH BD	4,165	4,165	0	0
ARTS BOARD	0	0	0	0
ATTORNEY GENERAL	70	70	0	0
AUDITOR	685	685	0	0
COMMERCE	44,642	44,642	0	0
COMMUNICATION IMPAIRED BD	0	0	0	0
COMMUNITY COLLEGE BD	246,824	207,637	0	39,187
CORRECTIONS	172,293	171,042	1,251	0
DISABILITY COUNCIL	6,046	6,046	0	0
EDUCATION-CENTRAL OFFICE	139,196	82,071	34,603	22,522
EDUCATION-FARIBAULT SCHOOLS	0	0	0	0
EDUCATION-VO-TECH	29,496	21,347	0	8,149
EMPLOYEE RELATIONS	51,636	51,103	0	533
FINANCE	65,740	61,001	0	4,739
GAMING-ADMIN UNIT	10,423	0	10,423	0
GAMBLING CONTROL	13,920	13,920	0	0
GREATER MN CORP	30,177	30,177	0	0
HEALTH	27,148	22,409	0	4,739
HEALTH LIC BDS				
MEDICAL EXAMINERS	9,536	9,536	0	0
NURSING	0	0	0	0
PHARMACY	0	0	0	0
DENTISTRY	11,670	11,670	0	0
CHIROPRACTORS	8,753	8,753	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 14.7
ACTUAL 1990

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
HEARING EXAMINER	0	0	0	0
HIGHER ED COORD BD	19,631	17,410	0	2,221
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	0	0	0	0
HUMAN RIGHTS	17,171	17,171	0	0
HUMAN SERVICES-CENT OFF	169,423	98,163	34,994	36,266
HUMAN SERVICES-INSTITUTNS	81,058	81,058	0	0
INDIAN AFFAIRS	0	0	0	0
INVESTMENT BOARD	114,522	112,255	2,267	0
IRON RANGE RESOURCES	1,160	1,160	0	0
JOBS & TRAINING	101,814	68,527	0	33,287
LABOR & INDUSTRY	53,412	52,860	0	552
LEGISLATIVE AUDIT	50,385	34,747	0	15,638
MEDIATION SVCS	35	35	0	0
MILITARY AFFAIRS	17,602	11,670	0	5,932
NATURAL RESOURCES	87,444	72,640	0	14,804
NON-HEALTH LIC BDS				
BOXING	0	0	0	0
BARBERS	0	0	0	0
ELECTRICITY	0	0	0	0
ARCHITECTS & ENG	0	0	0	0
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	0	0	0	0
PEACE OFFICERS	0	0	0	0
PARI-MUTUEL RACING	3,041	3,041	0	0
PLANNING	19,544	19,544	0	0
POLLUTION CONTROL	43,623	31,689	11,934	0
PUB EMP RET ASSN	25,924	25,924	0	0
PUBLIC SAFETY	64,786	63,451	0	1,335
PUBLIC SERVICE	2,085	0	2,085	0
PUBLIC UTIL COMM	14,025	14,025	0	0
REVENUE	113,127	105,805	7,322	0
SECRETARY OF STATE	0	0	0	0
STATE LOTTERY	0	0	0	0
STATE RETIREMENT	41,988	41,988	0	0
STATE UNIV SYSTEM	105,593	70,706	0	34,887
TEACHERS RETIREMENT	31,074	31,074	0	0
TRADE & ECON DEV	43,058	39,070	0	3,988
TRANSPORTATION	98,495	81,399	0	17,096
TRANSPORTATION REG BD	0	0	0	0
TREASURER	36,715	36,715	0	0
VETERANS AFFAIRS	0	0	0	0
VETERANS HOME BD	54,221	54,221	0	0
WASTE MGMT BD	0	0	0	0
WRKRS COMP CT OF APPEALS	5,220	5,220	0	0
ZOO	20,897	20,897	0	0
OTHER	811,004	179,675	631,329	0
FINANCE-ACCOUNTING	21,917	21,917	0	0
FINANCE-OTHER	66,806	66,806	0	0
TOTAL	3,352,549	2,369,359	736,208	246,982

SCHEDULE 15.1
FISCAL 90 ACTUAL

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
ACTUAL 1990

STATE OF MINNESOTA

TREASURER

COSTS TO BE ALLOCATED

ACTUAL COSTS F.Y. 1990		591,655
DEDUCTIONS:		
EQUIPMENT	(4,314)	
TOTAL DEDUCTIONS		(4,314)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	16,313	
ADMN-PROPERTY MGMT	334	
ADMN-INTERTECHNOLOGIES GRP	2,215	
INFORM POLICY OFF	24	
ADMN-OPERATIONS MGMT	272	
ADMN-MATERIALS MGMT	1,202	
FIN-BUDGET	1,333	
FIN-ACCOUNTING	4,157	
FIN-OTHER	667	
EMPLOYEE RELATIONS	2,093	
MEDIATION SERVICES	8	
LEGISLATIVE AUDIT	36,715	
TOTAL ALLOCATED ADDITIONS		65,333
TOTAL TO BE ALLOCATED		652,674

SCHEDULE 15.3
ACTUAL 1990

STATE OF MINNESOTA

TREASURER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	TREASURY	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	482,892		212,197	270,695
OTHER EXPENSE & COST				
SERVICES	91,989		19,208	72,781
SUPPLIES	12,460		7,608	4,852
EQUIPMENT	4,314	4,314		
DEPARTMENTAL EXPEND	591,655	4,314	239,013	348,328
COST ADJUSTMENTS				
DEDUCTIONS	(4,314)	(4,314)		
ADDITIONS	65,333	65,333		
COST BY FUNCTION	652,674	65,333	239,013	348,328
REALLOCATE ADMN	0	(65,333)	26,587	38,746
ALLOCABLE COSTS	652,674		265,600	387,074
DISALLOWED	(387,074)			(387,074)
NET ALLOCATED	265,600		265,600	

SCHEDULE 15.4
ACTUAL 1990

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	2,699	0.05%	125
PROPERTY MGMT	2,031	0.04%	94
INTERTECHNOLOGIES GROUP	1,640	0.03%	76
INFORMATION POLICY OFFICE	1,237	0.02%	57
OPERATIONS MGMT	15,832	0.28%	733
MATERIALS MGMT	1,795	0.03%	83
BLDG CODE & CONST CRD	2,758	0.05%	128
BUILDING FUND	6,790	0.12%	314
PLANT MGMT	11,506	0.20%	533
STATE REGISTER & DOCUMENTS	5,054	0.09%	234
MICROGRAPHICS	1,726	0.03%	80
ELECT EQUIP RNTL	1,798	0.03%	83
STARS	335	0.01%	16
TELECOMMUNICATIONS	16,406	0.29%	760
MOTOR POOL	22,726	0.40%	1,052
STATE PRINTER	15,016	0.26%	695
CENTRAL STORES	22,177	0.39%	1,027
MATERIALS SERVICES DISTRIBUTION	2,460	0.04%	114
COMMUTER VANS	806	0.01%	37
COMPUTER SERVICES	16,015	0.28%	742
ADDRESSING & INSERT	944	0.02%	44
MATERIALS TRANSFER	45	0.00%	2
CAPITOL PARKING	2,480	0.04%	115
MGMT ANALYSIS-SP FD	621	0.01%	29
IISAC	303	0.01%	14
911 EMERGENCY	4,368	0.08%	202
RISK MANAGEMENT	938	0.02%	43
VOLUNTEER SERVICES	286	0.00%	13
OTHER	1,538	0.03%	71
AGRICULTURE	62,726	1.09%	2,904
ANIMAL HEALTH BD	4,481	0.08%	207
ARTS BOARD	3,541	0.06%	164
ATTORNEY GENERAL	21,440	0.37%	993
AUDITOR	5,410	0.09%	251
COMMERCE	29,480	0.51%	1,365
COMMUNICATION IMPAIRED BD	769	0.01%	36
COMMUNITY COLLEGE BD	141,960	2.47%	6,573
CORRECTIONS	135,215	2.36%	6,261
DISABILITY COUNCIL	1,742	0.03%	81
EDUCATION-CENTRAL OFFICE	122,296	2.13%	5,663
EDUCATION-FARIBAULT SCHOOLS	7,188	0.13%	333
EDUCATION-VO-TECH	24,019	0.42%	1,112
EMPLOYEE RELATIONS	72,887	1.27%	3,375
FINANCE	28,906	0.50%	1,338
GAMING-ADMIN UNIT	236	0.00%	11
GAMBLING CONTROL	1,201	0.02%	56
GREATER MN CORP	3,261	0.06%	151
HEALTH	86,107	1.50%	3,987
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.07%	184
NURSING	4,411	0.08%	204
PHARMACY	1,793	0.03%	83
DENTISTRY	2,350	0.04%	109
CHIROPRACTORS	1,654	0.03%	77
PSYCHOLOGY	1,172	0.02%	54
OPTOMETRY	515	0.01%	24
NURSING HOME ADM	783	0.01%	36
SOCIAL WRK & MNTL HLTH	1,986	0.03%	92
SOCIAL WRK LIC BD	855	0.01%	40
MARR & FAMILY THERAPY BD	509	0.01%	24
UNLIC MNTL HLTH PROV BD	716	0.01%	33
PODIATRY	298	0.01%	14
VETERINARY MEDICINE	663	0.01%	31

SCHEDULE 15.4
ACTUAL 1990

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,094	0.11%	282
HIGHER ED COORD BD	76,447	1.33%	3,540
HIGHER ED FAC AUTH	39	0.00%	2
HOUSING FINANCE	12,914	0.23%	598
HUMAN RIGHTS	2,266	0.04%	105
HUMAN SERVICES-CENT OFF	333,344	5.81%	15,435
HUMAN SERVICES-INSTITUTNS	99,444	1.73%	4,605
INDIAN AFFAIRS	1,321	0.02%	61
INVESTMENT BOARD	2,196	0.04%	102
IRON RANGE RESOURCES	17,336	0.30%	803
JOBS & TRAINING	266,271	4.64%	12,329
LABOR & INDUSTRY	46,558	0.81%	2,156
LEGISLATIVE AUDIT	2,340	0.04%	108
MEDIATION SVCS	1,790	0.03%	83
MILITARY AFFAIRS	22,964	0.40%	1,063
NATURAL RESOURCES	363,452	6.34%	16,829
NON-HEALTH LIC BDS			
BOXING	410	0.01%	19
BARBERS	1,081	0.02%	50
ELECTRICITY	4,567	0.08%	211
ARCHITECTS & ENG	2,529	0.04%	117
ABSTRACTORS	140	0.00%	6
ACCOUNTANCY	2,207	0.04%	102
PEACE OFFICERS	2,202	0.04%	102
PARI-MUTUEL RACING	3,491	0.06%	162
PLANNING	10,218	0.18%	473
POLLUTION CONTROL	44,643	0.78%	2,067
PUB EMP RET ASSN	216,567	3.78%	10,028
PUBLIC SAFETY	505,537	8.81%	23,408
PUBLIC SERVICE	10,362	0.18%	480
PUBLIC UTIL COMM	2,872	0.05%	133
REVENUE	1,850,941	32.27%	85,706
SECRETARY OF STATE	13,946	0.24%	646
STATE LOTTERY	3,524	0.06%	163
STATE RETIREMENT	96,283	1.68%	4,458
STATE UNIV SYSTEM	168,223	2.93%	7,789
TEACHERS RETIREMENT	134,605	2.35%	6,233
TRADE & ECON DEV	40,607	0.71%	1,880
TRANSPORTATION	237,856	4.15%	11,014
TRANSPORTATION REG BD	516	0.01%	24
TREASURER	3,564	0.06%	165
VETERANS AFFAIRS	7,550	0.13%	350
VETERANS HOME BD	23,625	0.41%	1,094
WASTE MGMT BD	2,037	0.04%	94
WRKRS COMP CT OF APPEALS	682	0.01%	32
ZOO	24,458	0.43%	1,133
OTHER	129,099	2.25%	5,978
TOTAL	5,735,983	100.00%	265,600

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT & WARRANT LOG

SCHEDULE 15.5
ACTUAL 1990

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
ADMINISTRATIVE MGMT	125	125
PROPERTY MGMT	94	94
INTERTECHNOLOGIES GROUP	76	76
INFORMATION POLICY OFFICE	57	57
OPERATIONS MGMT	733	733
MATERIALS MGMT	83	83
BLDG CODE & CONST CRD	128	128
BUILDING FUND	314	314
PLANT MGMT	533	533
STATE REGISTER & DOCUMENTS	234	234
MICROGRAPHICS	80	80
ELECT EQUIP RNTL	83	83
STARS	16	16
TELECOMMUNICATIONS	760	760
MOTOR POOL	1,052	1,052
STATE PRINTER	695	695
CENTRAL STORES	1,027	1,027
MATERIALS SERVICES DISTRIBUTION	114	114
COMMUTER VANS	37	37
COMPUTER SERVICES	742	742
ADDRESSING & INSERT	44	44
MATERIALS TRANSFER	2	2
CAPITOL PARKING	115	115
MGMT ANALYSIS-SP FD	29	29
IISAC	14	14
911 EMERGENCY	202	202
RISK MANAGEMENT	43	43
VOLUNTEER SERVICES	13	13
OTHER	71	71
AGRICULTURE	2,904	2,904
ANIMAL HEALTH BD	207	207
ARTS BOARD	164	164
ATTORNEY GENERAL	993	993
AUDITOR	251	251
COMMERCE	1,365	1,365
COMMUNICATION IMPAIRED BD	36	36
COMMUNITY COLLEGE BD	6,573	6,573
CORRECTIONS	6,261	6,261
DISABILITY COUNCIL	81	81
EDUCATION-CENTRAL OFFICE	5,663	5,663
EDUCATION-FARIBAULT SCHOOLS	333	333
EDUCATION-VO-TECH	1,112	1,112
EMPLOYEE RELATIONS	3,375	3,375
FINANCE	1,338	1,338
GAMING-ADMIN UNIT	11	11
GAMBLING CONTROL	56	56
GREATER MN CORP	151	151
HEALTH	3,987	3,987
HEALTH LIC BDS		
MEDICAL EXAMINERS	184	184
NURSING	204	204
PHARMACY	83	83
DENTISTRY	109	109
CHIROPRACTORS	77	77
PSYCHOLOGY	54	54
OPTOMETRY	24	24
NURSING HOME ADM	36	36
SOCIAL WRK & MNTL HLTH	92	92
SOCIAL WRK LIC BD	40	40
MARR & FAMILY THERAPY BD	24	24
UNLIC MNTL HLTH PROV BD	33	33
PODIATRY	14	14
VETERINARY MEDICINE	31	31

SCHEDULE 15.5
ACTUAL 1990

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
HEARING EXAMINER	282	282
HIGHER ED COORD BD	3,540	3,540
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	598	598
HUMAN RIGHTS	105	105
HUMAN SERVICES-CENT OFF	15,435	15,435
HUMAN SERVICES-INSTITUTNS	4,605	4,605
INDIAN AFFAIRS	61	61
INVESTMENT BOARD	102	102
IRON RANGE RESOURCES	803	803
JOBS & TRAINING	12,329	12,329
LABOR & INDUSTRY	2,156	2,156
LEGISLATIVE AUDIT	108	108
MEDIATION SVCS	83	83
MILITARY AFFAIRS	1,063	1,063
NATURAL RESOURCES	16,829	16,829
NON-HEALTH LIC BDS		
BOXING	19	19
BARBERS	50	50
ELECTRICITY	211	211
ARCHITECTS & ENG	117	117
ABSTRACTORS	6	6
ACCOUNTANCY	102	102
PEACE OFFICERS	102	102
PARI-MUTUEL RACING	162	162
PLANNING	473	473
POLLUTION CONTROL	2,067	2,067
PUB EMP RET ASSN	10,028	10,028
PUBLIC SAFETY	23,408	23,408
PUBLIC SERVICE	480	480
PUBLIC UTIL COMM	133	133
REVENUE	85,706	85,706
SECRETARY OF STATE	646	646
STATE LOTTERY	163	163
STATE RETIREMENT	4,458	4,458
STATE UNIV SYSTEM	7,789	7,789
TEACHERS RETIREMENT	6,233	6,233
TRADE & ECON DEV	1,880	1,880
TRANSPORTATION	11,014	11,014
TRANSPORTATION REG BD	24	24
TREASURER	165	165
VETERANS AFFAIRS	350	350
VETERANS HOME BD	1,094	1,094
WASTE MGMT BD	94	94
WRKRS COMP CT OF APPEALS	32	32
ZOO	1,133	1,133
OTHER	5,978	5,978
TOTAL	265,600	265,600

SCHEDULE 16.1
FISCAL 90 ACTUAL

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. 1990 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
ACTUAL 1990

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990		20,703,417
DEDUCTIONS:		
EQUIPMENT	(555,071)	
BUILDING CONSTRUCTION	(59,032)	
CLAIMS	(49,728)	
GRANTS	(62,522)	
REFUNDS	(70,787)	
SPECIAL CONTINGENT	(39,199)	
TOTAL DEDUCTIONS		(836,339)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	101,764	
ADMN-PROPERTY MGMT	8,015	
ADMN-INTERTECHNOLOGIES GRP	39,550	
ADM-INFORM POLICY OFF	680	
ADMN-OPERATIONS MGMT	9,372	
ADMN-MATERIALS MGMT	12,281	
FIN-BUDGET	15,163	
FIN-ACCOUNTING	25,005	
FIN-OTHER	10,583	
EMPLOYEE RELATIONS	64,880	
MEDIATION SERVICES	99	
LEGISLATIVE AUDIT	70	
TREASURER	993	
TOTAL ALLOCATED ADDITIONS		288,455
TOTAL TO BE ALLOCATED		20,155,533

SCHEDULE 16.3
ACTUAL 1990

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEGAL SERVICES	HEALTH BOARDS	OTHER
WAGES & BENEFITS					
SALARY & WAGES	16,520,878	2,244,503	10,250,561	856,122	3,169,692
OTHER EXPENSE & COST					
SERVICES	2,909,596	1,192,299	1,225,553	94,852	396,892
SUPPLIES	436,604	206,614	189,906	3,611	36,473
EQUIPMENT	555,071	555,071			
BLDG CONST	59,032	59,032			
CLAIMS	49,728	49,728			
GRANTS	62,522	62,522			
REFUNDS	70,787	70,787			
SPECIAL CNTNGNT	39,199	39,199			
DEPARTMENTAL EXPEND	20,703,417	4,479,755	11,666,020	954,585	3,603,057
COST ADJUSTMENTS					
DEDUCTIONS	(836,339)	(836,339)			
ADDITIONS	288,455	288,455			
COST BY FUNCTION	20,155,533	3,931,871	11,666,020	954,585	3,603,057
REALLOCATE ADMN	0	(3,931,871)	2,827,307	231,348	873,216
ALLOCABLE COSTS	20,155,533		14,493,327	1,185,933	4,476,273
DISALLOWED	(5,662,206)			(1,185,933)	(4,476,273)
NET ALLOCATED	14,493,327		14,493,327	0	0

SCHEDULE 16.4
ACTUAL 1990

STATE OF MINNESOTA

ATTORNEY GENERAL

DETAIL ALLOCATION-LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
ADM-ADMINISTRATIVE MGMT	3,052.0	0.57%	82,257	(65,521)	16,736
FINANCE	273.9	0.05%	7,382	(5,034)	2,348
EMPLOYEE RELATIONS	1,004.5	0.19%	27,073	(20,866)	6,207
MEDIATION SERVICES	287.4	0.05%	7,746	(6,568)	1,178
LEGISLATIVE AUDITOR	26.2	0.00%	706		706
TREASURER	236.8	0.04%	6,382		6,382
ATTORNEY GENERAL	232,865.6	43.30%	6,276,149		6,276,149
OTHER	300,003.3	55.79%	8,085,632	(5,408,109)	2,677,523
TOTAL	537,749.7	100.00%	14,493,327	(5,506,098)	8,987,229

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO CENTRAL SERVICE AGENCIES F.Y. 1990

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 16.5
ACTUAL 1990

STATE OF MINNESOTA

ATTORNEY GENERAL

DEPARTMENTAL COST ALLOCATION-SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
ADM-ADMINISTRATIVE MGMT	16,736	16,736
FINANCE	2,348	2,348
EMPLOYEE RELATIONS	6,207	6,207
MEDIATION SERVICES	1,178	1,178
LEGISLATIVE AUDITOR	706	706
TREASURER	6,382	6,382
ATTORNEY GENERAL	6,276,149	6,276,149
OTHER	2,677,523	2,677,523
TOTAL	8,987,229	8,987,229

SCHEDULE 17.1
FISCAL 90 ACTUAL

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 1990.

Ref.: A-102, Attachment P.

SCHEDULE 17.2
ACTUAL 1990

STATE OF MINNESOTA

STATE AUDITOR-SINGLE AUDIT

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990		76,705
DEDUCTIONS:		
EQUIPMENT	0	
TOTAL DEDUCTIONS		0
ALLOCATED ADDITIONS:		
TOTAL ALLOCATED ADDITIONS		0
TOTAL TO BE ALLOCATED		76,705

SCHEDULE 17.3
ACTUAL 1990

STATE OF MINNESOTA

STATE AUDITOR-SINGLE AUDIT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	SINGLE AUDIT
WAGES & BENEFITS			
SALARY & WAGES	0		0
OTHER EXPENSE & COST			
SERVICES	76,500		76,500
SUPPLIES	205		205
EQUIPMENT	0		0
DEPARTMENTAL EXPENDITURES	76,705	0	76,705
COST ADJUSTMENTS			
DEDUCTIONS		0	
ADDITIONS			
COST BY FUNCTION	76,705	0	76,705
ALLOCABLE COSTS	76,705		76,705
DISALLOWED			
NET ALLOCATED	76,705		76,705

SCHEDULE 17.4
ACTUAL 1990

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
INTERTECHNOLOGIES GROUP	0	0.00%	0
INFORMATION POLICY OFFICE	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	2,299,949	0.11%	81
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
STARS	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
MATERIALS SERVICES DISTRIBUTION	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
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	2,351,278	0.11%	83
AGRICULTURE	1,043,715	0.05%	37
ANIMAL HEALTH BD	168,659	0.01%	6
ARTS BOARD	598,265	0.03%	21
ATTORNEY GENERAL	546,443	0.03%	19
AUDITOR	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	5,107,631	0.24%	180
CORRECTIONS	1,997,357	0.09%	71
DISABILITY COUNCIL	1,000	0.00%	0
EDUCATION-CENTRAL OFFICE	188,215,931	8.66%	6,644
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	19,036,178	0.88%	672
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	57,070,686	2.63%	2,015
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

SCHEDULE 17.4
ACTUAL 1990

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	2,065,148	0.10%	73
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	63,143,889	2.91%	2,229
HUMAN RIGHTS	351,113	0.02%	12
HUMAN SERVICES-CENT OFF	1,165,027,918	53.61%	41,124
HUMAN SERVICES-INSTITUTNS	108,547	0.00%	4
INDIAN AFFAIRS	57,094	0.00%	2
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	209,861,317	9.66%	7,408
LABOR & INDUSTRY	2,683,119	0.12%	95
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	10,278,684	0.47%	363
NATURAL RESOURCES	17,852,407	0.82%	630
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	27,106	0.00%	1
PARI-MUTUEL RACING	0	0.00%	0
PLANNING	4,545,091	0.21%	160
POLLUTION CONTROL	13,125,701	0.60%	463
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	13,423,645	0.62%	474
PUBLIC SERVICE	375,892	0.02%	13
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	4,833,593	0.22%	171
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	28,006,207	1.29%	989
TRANSPORTATION	344,723,002	15.86%	12,168
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
VETERANS HOME BD	2,877,730	0.13%	102
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	87,377	0.00%	3
OTHER	11,122,749	0.51%	392
TOTAL	2,173,014,421	100.00%	76,705

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1990
SOURCE: COMPUTER REPORT FINU8603

SCHEDULE 17.5
ACTUAL 1990

STATE OF MINNESOTA

STATE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
ADMINISTRATION		
ADMINISTRATIVE MGMT	0	0
PROPERTY MGMT	0	0
INTERTECHNOLOGIES GROUP	0	0
INFORMATION POLICY OFFICE	0	0
OPERATIONS MGMT	0	0
MATERIALS MGMT	0	0
BLDG CODE & CONST CRD	0	0
BUILDING FUND	81	81
PLANT MGMT	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
ELECT EQUIP RNTL	0	0
STARS	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	0	0
STATE PRINTER	0	0
CENTRAL STORES	0	0
MATERIALS SERVICES DISTRIBUTION	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	0	0
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CAPITOL PARKING	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MANAGEMENT	0	0
VOLUNTEER SERVICES	0	0
OTHER	83	83
AGRICULTURE	37	37
ANIMAL HEALTH BD	6	6
ARTS BOARD	21	21
ATTORNEY GENERAL	19	19
AUDITOR	0	0
COMMERCE	0	0
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	180	180
CORRECTIONS	71	71
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	6,644	6,644
EDUCATION-FARIBAULT SCHOOLS	0	0
EDUCATION-VO-TECH	672	672
EMPLOYEE RELATIONS	0	0
FINANCE	0	0
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	0	0
GREATER MN CORP	0	0
HEALTH	2,015	2,015
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

SCHEDULE 17.5
ACTUAL 1990

STATE OF MINNESOTA

STATE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
HEARING EXAMINER	0	0
HIGHER ED COORD BD	73	73
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,229	2,229
HUMAN RIGHTS	12	12
HUMAN SERVICES-CENT OFF	41,124	41,124
HUMAN SERVICES-INSTITUTNS	4	4
INDIAN AFFAIRS	2	2
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	0	0
JOBS & TRAINING	7,408	7,408
LABOR & INDUSTRY	95	95
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	363	363
NATURAL RESOURCES	630	630
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	160	160
POLLUTION CONTROL	463	463
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	474	474
PUBLIC SERVICE	13	13
PUBLIC UTIL COMM	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
STATE LOTTERY	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	171	171
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	989	989
TRANSPORTATION	12,168	12,168
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	0	0
VETERANS HOME BD	102	102
WASTE MGMT BD	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	3	3
OTHER	392	392
TOTAL	76,705	76,705

SCHEDULE 18.1
FISCAL 90 ACTUAL

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

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

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

SCHEDULE 18.2
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	70,691
PROPERTY MANAGEMENT	1,336
INTERTECHNOLOGIES GRP	3,102
INFORMATION POLICY OFF	1,043
OPERATIONS MANAGEMENT	897
MATERIALS MANAGEMENT	1,711
FINANCE	
BUDGET	2,650
ACCOUNTING	3,148
OTHER	1,356
EMPLOYEE RELATIONS	7,698
MEDIATION SERVICES	29
LEGISLATIVE AUDIT	107,334
TREASURER	125
ATTORNEY GENERAL	16,736
ISB CREDIT	(461)
TOTAL ALLOCATED ADDITIONS	217,395
TOTAL TO BE ALLOCATED	217,395

SCHEDULE 18.3
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

COST ADJUSTMENTS	TOTAL	GENERAL ADMN	COMMSR & PERSONL	FISCAL	MGMT ANALYSIS	OTHER
ALLOCATED ADDITIONS	217,395	0	92,702	64,327	46,912	13,454
COST BY FUNCTION	217,395	0	92,702	64,327	46,912	13,454
ALLOCABLE COSTS	217,395	0	92,702	64,327	46,912	13,454
DISALLOWED	(60,366)				(46,912)	(13,454)
NET ALLOCATION	157,029	0	92,702	64,327	0	0

SCHEDULE 18.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINIINSTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
PROPERTY MGMT	33.92	4.42%	4,098
INTERTCHNLGS GROUP	31.08	4.05%	3,755
INFORMTN POLICY OFF	15.18	1.98%	1,834
OPERATIONS MGMT	22.60	2.95%	2,730
MATERIALS MGMT	54.49	7.10%	6,583
BLDG CODE & CONST CR	25.75	3.36%	3,111
BUILDING FUND	0.00	0.00%	0
PLANT MANAGEMENT	158.37	20.64%	19,133
STATE REGISTER & DOC	20.13	2.62%	2,432
MICROGRAPHICS	15.61	2.03%	1,886
ELECT EQUIP RNTL	1.50	0.20%	181
STARS	4.88	0.64%	590
TELECOMMUNICATIONS	11.16	1.45%	1,348
MOTOR POOL	15.97	2.08%	1,929
STATE PRINTER	59.46	7.75%	7,183
CENTRAL STORES	14.01	1.83%	1,693
MTLS SVCS & DISTRIB	9.65	1.26%	1,166
COMMUTER VANS	0.72	0.09%	87
COMPUTER SVCS	235.35	30.67%	28,433
ADDRESSING & INSERT	6.78	0.88%	819
MATERIALS TRANSFER	12.00	1.56%	1,450
CAPITOL PARKING	1.60	0.21%	193
MGMT ANAL-SP FD	10.47	1.36%	1,265
IISAC	0.00	0.00%	0
911 EMERGENCY	2.66	0.35%	321
RISK MANAGEMENT	0.90	0.12%	109
VOLUNTEER SVCS	1.00	0.13%	121
OTHER	2.09	0.27%	252
SUB-TOTAL	767.33	100.00%	92,702
DIRECT BILLED			
TOTAL	767.33	100.00%	92,702

ALLOCATION BASIS: F.Y. 1990 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 18.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
PROPERTY MGMT	2,031	6.04%	1,624
INTERTECHNOLOGIES GRP	1,640	4.88%	1,311
INFORMATION POLICY OF	1,237	3.68%	989
OPERATIONS MGMT	15,832	47.09%	12,656
MATERIALS MGMT	1,795	5.34%	1,435
BLDG CODE & CONST CRD	2,758	8.20%	2,205
BUILDING FUND	6,790	20.20%	5,428
OTHER	1,538	4.57%	1,228
TOTAL	33,621	100.00%	26,876
PLANT MANAGEMENT	11,506	9.13%	3,420
STATE REG & DOC	5,054	4.01%	1,502
MICROGRAPHICS	1,726	1.37%	513
ELECT EQUIP RNTL	1,798	1.43%	534
STARS	335	0.27%	100
TELECOMMUNICATIONS	16,406	13.02%	4,876
MOTOR POOL	22,726	18.04%	6,754
STATE PRINTER	15,016	11.92%	4,463
CENTRAL STORES	22,177	17.60%	6,591
MATERLS SVCS & DIST	2,460	1.95%	731
COMMUTER VANS	806	0.64%	240
COMPUTER SVCS	16,015	12.71%	4,760
ADDRESSING & INSERT	944	0.75%	281
MATERIALS TRANSFER	45	0.04%	13
CAPITOL PARKING	2,480	1.97%	737
MGMT ANAL-SP FD	621	0.49%	185
IISAC	303	0.24%	90
911 EMERGENCY	4,368	3.47%	1,298
RISK MANAGEMENT	938	0.74%	279
VOLUNTEER SVCS	286	0.23%	84
TOTAL	126,010	100.00%	37,451
GRAND TOTAL	159,631		64,327

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 18.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL
ADMINISTRATION			
PROPERTY MGMT	5,722	4,098	1,624
INTERTECHNOLOGIES GRP	5,066	3,755	1,311
INFORMATION POLICY OFF	2,823	1,834	989
OPERATIONS MGMT	15,386	2,730	12,656
MATERIALS MGMT	8,018	6,583	1,435
BLDG CODE & CONST CD	5,316	3,111	2,205
BUILDING FUND	5,428	0	5,428
PLANT MGMT	22,553	19,133	3,420
STATE REGISTER & DOCUMENTS	3,934	2,432	1,50[illegible]
MICROGRAPHICS	2,399	1,886	5[illegible]
ELECT EQUIP RNTL	715	181	534
STARS	690	590	100
TELECOMMUNICATIONS	6,224	1,348	4,876
MOTOR POOL	8,683	1,929	6,754
STATE PRINTER	11,646	7,183	4,463
CENTRAL STORES	8,284	1,693	6,591
MTLS SVCS & DISTRIB	1,897	1,166	731
COMMUTER VANS	327	87	240
COMPUTER SVCS	33,193	28,433	4,760
ADDRESSING & INSERT	1,100	819	281
MATERIALS TRANSFER	1,463	1,450	13
CAPITOL PARKING	930	193	737
MGMT ANALYSIS-SP FD	1,450	1,265	185
IISAC	90	0	90
911 EMERGENCY	1,619	321	1,298
RISK MANAGEMENT	388	109	279
VOLUNTEER SVCS	205	121	84
OTHER	1,480	252	1,228
TOTAL	157,029	92,702	64,327

SCHEDULE 19.1
FISCAL 90 ACTUAL

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
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL 1990	
ALLOCATED ADDITIONS:	
ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	5,722
PROPERTY MANAGEMENT	1,002
INTERTECHNOLOGIES GRP	1,506
INFORMATION POLICY OFF	172
OPERATIONS MANAGEMENT	791
MATERIALS MANAGEMENT	4,367
FINANCE	
BUDGET	1,887
ACCOUNTING	2,369
OTHER	1,145
EMPLOYEE RELATIONS	5,915
MEDIATION SERVICES	38
TREASURER	94
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(76)
TOTAL ALLOCATED ADDITIONS	24,932
TOTAL TO BE ALLOCATED	24,932

SCHEDULE 19.3
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEASING	OTHER
ALLOCATED ADDITIONS	24,932	4,049	20,883
COST BY FUNCTION	24,932	4,049	20,883
ALLOCABLE COSTS	24,932	4,049	20,883
DISALLOWED	(20,883)		(20,883)
NET ALLOCATION	4,049	4,049	0

SCHEDULE 19.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERY MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INTERTECHNOLOGIES GROUP	3	0.35%	14
INFORMATION POLICY OFFICE	1	0.12%	5
OPERATIONS MGMT	7	0.81%	33
MATERIALS MGMT	2	0.23%	9
BLDG CODE & CONST CRD	2	0.23%	9
BUILDING FUND	0	0.00%	0
PLANT MGMT	37	4.27%	173
STATE REGISTER & DOCUMENTS	1	0.12%	5
MICROGRAPHICS	1	0.12%	5
ELECT EQUIP RNTL	1	0.12%	5
STARS	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	1	0.12%	5
STATE PRINTER	8	0.92%	37
CENTRAL STORES	1	0.12%	5
MATERIALS SERVICES DISTRIBUTION	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	5	0.58%	23
ADDRESSING & INSERT	1	0.12%	5
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
MGMT ANALYSIS-SP FD	1	0.12%	5
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	21	2.42%	98
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	24	2.77%	112
AUDITOR	1	0.12%	5
COMMERCE	2	0.23%	9
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	20	2.31%	94
CORRECTIONS	38	4.39%	178
DISABILITY COUNCIL	1	0.12%	5
EDUCATION-CENTRAL OFFICE	9	1.04%	42
EDUCATION-FARIBAULT SCHOOLS	5	0.58%	23
EDUCATION-VO-TECH	3	0.35%	14
EMPLOYEE RELATIONS	7	0.81%	33
FINANCE	2	0.23%	9
GAMING-ADMIN UNIT	7	0.81%	33
GAMBLING CONTROL	1	0.12%	5
GREATER MN CORP	0	0.00%	0
HEALTH	12	1.39%	56
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.23%	9
NURSING	1	0.12%	5
PHARMACY	1	0.12%	5
DENTISTRY	1	0.12%	5
CHIROPRACTORS	1	0.12%	5
PSYCHOLOGY	1	0.12%	5
OPTOMETRY	1	0.12%	5
NURSING HOME ADM	1	0.12%	5
SOCIAL WRK & MNTL HLTH	1	0.12%	5
SOCIAL WRK LIC BD	1	0.12%	5
MARR & FAMILY THERAPY BD	1	0.12%	5
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.12%	5

SCHEDULE 19.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERY MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	3	0.35%	14
HIGHER ED COORD BD	1	0.12%	5
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	8	0.92%	37
HUMAN RIGHTS	2	0.23%	9
HUMAN SERVICES-CENT OFF	39	4.50%	182
HUMAN SERVICES-INSTITUTNS	51	5.89%	238
INDIAN AFFAIRS	2	0.23%	9
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	4	0.46%	19
JOBS & TRAINING	92	10.62%	430
LABOR & INDUSTRY	5	0.58%	23
LEGISLATIVE AUDIT	1	0.12%	5
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	3	0.35%	14
NATURAL RESOURCES	67	7.74%	313
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	1	0.12%	5
ELECTRICITY	2	0.23%	9
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	6	0.69%	28
POLLUTION CONTROL	18	2.08%	84
PUB EMP RET ASSN	3	0.35%	14
PUBLIC SAFETY	111	12.82%	519
PUBLIC SERVICE	9	1.04%	42
PUBLIC UTIL COMM	1	0.12%	5
REVENUE	17	1.96%	79
SECRETARY OF STATE	6	0.69%	28
STATE LOTTERY	12	1.39%	56
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	34	3.93%	159
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	16	1.85%	75
TRANSPORTATION	41	4.73%	192
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	1	0.12%	5
VETERANS AFFAIRS	1	0.12%	5
VETERANS HOME BD	2	0.23%	9
WASTE MGMT BD	1	0.12%	5
WRKRS COMP CT OF APPEALS	4	0.46%	19
ZOO	4	0.46%	19
OTHER	60	6.93%	276
TOTAL	866	100.00%	4,049

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1990
SOURCE: REAL ESTATE UNIT RECORDS

SCHEDULE 19.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERY MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	TOTAL	NET ALLOCATION
ADMINISTRATION		
INTERTECHNOLOGIES GROUP	14	14
INFORMATION POLICY OFFICE	5	5
OPERATIONS MGMT	33	33
MATERIALS MGMT	9	9
BLDG CODE & CONST CRD	9	9
BUILDING FUND	0	0
PLANT MGMT	173	173
STATE REGISTER & DOCUMENTS	5	5
MICROGRAPHICS	5	5
ELECT EQUIP RNTL	5	5
STARS	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	5	5
STATE PRINTER	37	37
CENTRAL STORES	5	5
MATERIALS SERVICES DISTRIBUTION	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	23	23
ADDRESSING & INSERT	5	5
MATERIALS TRANSFER	0	0
CAPITOL PARKING	0	0
MGMT ANALYSIS-SP FD	5	5
IISAC	0	0
911 EMERGENCY	0	0
RISK MANAGEMENT	0	0
VOLUNTEER SERVICES	0	0
OTHER	0	0
AGRICULTURE	98	98
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	112	112
AUDITOR	5	5
COMMERCE	9	9
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	94	94
CORRECTIONS	178	178
DISABILITY COUNCIL	5	5
EDUCATION-CENTRAL OFFICE	42	42
EDUCATION-FARIBAULT SCHOOLS	23	23
EDUCATION-VO-TECH	14	14
EMPLOYEE RELATIONS	33	33
FINANCE	9	9
GAMING-ADMIN UNIT	33	33
GAMBLING CONTROL	5	5
GREATER MN CORP	0	0
HEALTH	56	56
HEALTH LIC BDS		
MEDICAL EXAMINERS	9	9
NURSING	5	5
PHARMACY	5	5
DENTISTRY	5	5
CHIROPRACTORS	5	5
PSYCHOLOGY	5	5
OPTOMETRY	5	5
NURSING HOME ADM	5	5
SOCIAL WRK & MNTL HLTH	5	5
SOCIAL WRK LIC BD	5	5
MARR & FAMILY THERAPY BD	5	5
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	5	5

SCHEDULE 19.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERY MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	TOTAL	NET ALLOCATION
HEARING EXAMINER	14	14
HIGHER ED COORD BD	5	5
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	37	37
HUMAN RIGHTS	9	9
HUMAN SERVICES-CENT OFF	182	182
HUMAN SERVICES-INSTITUTNS	238	238
INDIAN AFFAIRS	9	9
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	19	19
JOBS & TRAINING	430	430
LABOR & INDUSTRY	23	23
LEGISLATIVE AUDIT	5	5
MEDIATION SVCS	0	0
MILITARY AFFAIRS	14	14
NATURAL RESOURCES	313	313
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	5	5
ELECTRICITY	9	9
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PARI-MUTUEL RACING	0	0
PLANNING	28	28
POLLUTION CONTROL	84	84
PUB EMP RET ASSN	14	14
PUBLIC SAFETY	519	519
PUBLIC SERVICE	42	42
PUBLIC UTIL COMM	5	5
REVENUE	79	79
SECRETARY OF STATE	28	28
STATE LOTTERY	56	56
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	159	159
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	75	75
TRANSPORTATION	192	192
TRANSPORTATION REG BD	0	0
TREASURER	5	5
VETERANS AFFAIRS	5	5
VETERANS HOME BD	9	9
WASTE MGMT BD	5	5
WRKRS COMP CT OF APPEALS	19	19
ZOO	19	19
OTHER	276	276
TOTAL	4,049	4,049

SCHEDULE 20.1
FISCAL 90 ACTUAL

STATE OF MINNESOTA
ADMINISTRATION - INTERTECHNOLOGIES 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
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGY GROUP

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	5,066
PROPERTY MANAGEMENT	14
INTERTECHNOLOGIES GRP	26,070
INFORMATION POLICY OFF	746
OPERATIONS MANAGEMENT	520
MATERIALS MANAGEMENT	1,991
FINANCE	
BUDGET	873
ACCOUNTING	1,913
OTHER	884
EMPLOYEE RELATIONS	5,420
MEDIATION SERVICES	28
LEGISLATIVE AUDIT	0
TREASURER	76
ATTORNEY GENERAL	0
ISB CREDIT	(330)
TOTAL ALLOCATED ADDITIONS	43,271
TOTAL TO BE ALLOCATED	43,271

SCHEDULE 20.3
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGY GROUP

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	RECORDS MGMT	TELE-COMM	OTHER
ALLOCATED ADDITIONS	43,271	5,859	36,055	1,357
COST BY FUNCTION	43,271	5,859	36,055	1,357
ALLOCABLE COSTS	43,271	5,859	36,055	1,357
DISALLOWED	(1,357)			(1,357)
NET ALLOCATION	41,914	5,859	36,055	0

SCHEDULE 20.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

SECOND ALLOCATION

DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INFORMATION POLICY OFFICE	0	0.00%	0
OPERATIONS MGMT	0	0.00%	0
MATERIALS MGMT	1,181	3.90%	228
BLDG CODE & CONST CRD	0	0.00%	0
BUILDING FUND	8	0.03%	2
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	3	0.01%	1
ELECT EQUIP RNTL	0	0.00%	0
STARS	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
MATERIALS SERVICES DISTRIBUTION	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	13	0.04%	3
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	46	0.15%	9
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	452	1.49%	87
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	11	0.04%	2
ATTORNEY GENERAL	2,896	9.56%	560
AUDITOR	182	0.60%	35
COMMERCE	1,982	6.54%	383
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	1	0.00%	0
CORRECTIONS	373	1.23%	72
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	58	0.19%	11
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	119	0.39%	23
EMPLOYEE RELATIONS	429	1.42%	83
FINANCE	2,863	9.45%	554
GAMING-ADMIN UNIT	0	0.00%	0
GAMBLING CONTROL	0	0.00%	0
GREATER MN CORP	0	0.00%	0
HEALTH	1,393	4.60%	269
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	52	0.17%	10
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

SCHEDULE 20.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

SECOND ALLOCATION

DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	204	0.67%	39
HIGHER ED COORD BD	2	0.01%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1,219	4.02%	236
HUMAN RIGHTS	594	1.96%	115
HUMAN SERVICES-CENT OFF	1,799	5.94%	348
HUMAN SERVICES-INSTITUTNS	845	2.79%	163
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,475	11.47%	672
LABOR & INDUSTRY	4,360	14.40%	843
LEGISLATIVE AUDIT	200	0.66%	39
MEDIATION SVCS	27	0.09%	5
MILITARY AFFAIRS	153	0.51%	30
NATURAL RESOURCES	524	1.73%	101
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	1	0.00%	0
ELECTRICITY	200	0.66%	39
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	773	2.55%	150
PUB EMP RET ASSN	34	0.11%	7
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	362	1.20%	70
PUBLIC UTIL COMM	0	0.00%	0
REVENUE	934	3.08%	181
SECRETARY OF STATE	436	1.44%	84
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	4	0.01%	1
STATE UNIV SYSTEM	30	0.10%	6
TEACHERS RETIREMENT	3	0.01%	1
TRADE & ECON DEV	23	0.08%	4
TRANSPORTATION	5	0.02%	1
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	254	0.84%	49
VETERANS AFFAIRS	0	0.00%	0
VETERANS HOME BD	0	0.00%	0
WASTE MGMT BD	81	0.27%	16
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	128	0.42%	25
OTHER	1,551	5.12%	301
TOTAL	30,287	100.00%	5,859

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 7-31-90
SOURCE: DIVISION RECORDS

SCHEDULE 20.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

SECOND ALLOCATION

DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INFORMATION POLICY OFFICE	7,320	0.04%	15
OPERATIONS MGMT	7,370	0.04%	15
MATERIALS MGMT	25,679	0.15%	53
BLDG CODE & CONST CRD	19,976	0.11%	41
BUILDING FUND	0	0.00%	0
PLANT MGMT	29,297	0.17%	61
STATE REGISTER & DOCUMENTS	16,368	0.09%	34
MICROGRAPHICS	1,394	0.01%	3
ELECT EQUIP RNTL	759	0.00%	2
STARS	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,026	0.02%	8
STATE PRINTER	7,560	0.04%	16
CENTRAL STORES	1,715	0.01%	4
MATERIALS SERVICES DISTRIBUTION	3,212	0.02%	7
COMMUTER VANS	231	0.00%	0
COMPUTER SERVICES	338,268	1.94%	699
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	155	0.00%	0
CAPITOL PARKING	1,122	0.01%	2
MGMT ANALYSIS-SP FD	2,685	0.02%	6
IISAC	0	0.00%	0
911 EMERGENCY	3,180	0.02%	7
RISK MANAGEMENT	0	0.00%	0
VOLUNTEER SERVICES	112	0.00%	0
OTHER	336	0.00%	1
AGRICULTURE	250,575	1.44%	517
ANIMAL HEALTH BD	24,006	0.14%	50
ARTS BOARD	10,055	0.06%	21
ATTORNEY GENERAL	225,396	1.29%	465
AUDITOR	27,683	0.16%	57
COMMERCE	112,833	0.65%	233
COMMUNICATION IMPAIRED BD	112,222	0.64%	232
COMMUNITY COLLEGE BD	952,945	5.46%	1,968
CORRECTIONS	618,483	3.54%	1,277
DISABILITY COUNCIL	9,261	0.05%	19
EDUCATION-CENTRAL OFFICE	336,098	1.93%	694
EDUCATION-FARIBAULT SCHOOLS	38,061	0.22%	79
EDUCATION-VO-TECH	94,392	0.54%	195
EMPLOYEE RELATIONS	99,864	0.57%	206
FINANCE	103,347	0.59%	213
GAMING-ADMIN UNIT	273	0.00%	1
GAMBLING CONTROL	15,688	0.09%	32
GREATER MN CORP	34,235	0.20%	71
HEALTH	334,605	1.92%	691
HEALTH LIC BDS			
MEDICAL EXAMINERS	8,470	0.05%	17
NURSING	9,356	0.05%	19
PHARMACY	2,918	0.02%	6
DENTISTRY	4,550	0.03%	9
CHIROPRACTORS	2,021	0.01%	4
PSYCHOLOGY	1,106	0.01%	2
OPTOMETRY	852	0.00%	2
NURSING HOME ADM	1,170	0.01%	2
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	6,527	0.04%	13
PODIATRY	64	0.00%	0
VETERINARY MEDICINE	666	0.00%	1

SCHEDULE 20.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

SECOND ALLOCATION

DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	33,159	0.19%	68
HIGHER ED COORD BD	53,597	0.31%	111
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	104,847	0.60%	217
HUMAN RIGHTS	62,822	0.36%	130
HUMAN SERVICES-CENT OFF	691,427	3.96%	1,428
HUMAN SERVICES-INSTITUTNS	612,340	3.51%	1,265
INDIAN AFFAIRS	6,344	0.04%	13
INVESTMENT BOARD	17,193	0.10%	36
IRON RANGE RESOURCES	88,361	0.51%	182
JOBS & TRAINING	1,337,595	7.66%	2,762
LABOR & INDUSTRY	188,615	1.08%	390
LEGISLATIVE AUDIT	19,824	0.11%	41
MEDIATION SVCS	17,551	0.10%	36
MILITARY AFFAIRS	380,517	2.18%	786
NATURAL RESOURCES	1,489,552	8.53%	3,076
NON-HEALTH LIC BDS			
BOXING	693	0.00%	1
BARBERS	908	0.01%	2
ELECTRICITY	12,695	0.07%	26
ARCHITECTS & ENG	2,255	0.01%	5
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,464	0.01%	3
PEACE OFFICERS	7,088	0.04%	15
PARI-MUTUEL RACING	12,025	0.07%	25
PLANNING	66,734	0.38%	138
POLLUTION CONTROL	340,235	1.95%	703
PUB EMP RET ASSN	29,374	0.17%	61
PUBLIC SAFETY	1,251,623	7.17%	2,585
PUBLIC SERVICE	63,789	0.37%	132
PUBLIC UTIL COMM	15,159	0.09%	31
REVENUE	754,449	4.32%	1,558
SECRETARY OF STATE	153,976	0.88%	318
STATE LOTTERY	28,091	0.16%	58
STATE RETIREMENT	10,165	0.06%	21
STATE UNIV SYSTEM	2,079,583	11.91%	4,295
TEACHERS RETIREMENT	30,090	0.17%	62
TRADE & ECON DEV	270,034	1.55%	558
TRANSPORTATION	1,875,195	10.74%	3,873
TRANSPORTATION REG BD	3,558	0.02%	7
TREASURER	3,924	0.02%	8
VETERANS AFFAIRS	18,340	0.11%	38
VETERANS HOME BD	45,908	0.26%	95
WASTE MGMT BD	37,519	0.21%	77
WRKRS COMP CT OF APPEALS	3,478	0.02%	7
ZOO	93,849	0.54%	194
OTHER	1,234,499	7.07%	2,548
TOTAL	17,458,931	100.00%	36,055

ALLOCATION BASIS: TELEPHONE CHARGES (OBJECT CODE 202) F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 20.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE-COMMUNICTNS
ADMINISTRATION			
INFORMATION POLICY OFFICE	15	0	15
OPERATIONS MGMT	15	0	15
MATERIALS MGMT	281	228	53
BLDG CODE & CONST CRD	41	0	41
BUILDING FUND	2	2	0
PLANT MGMT	61	0	61
STATE REGISTER & DOCUMENTS	34	0	34
MICROGRAPHICS	4	1	3
ELECT EQUIP RNTL	2	0	2
STARS	0	0	0
TELECOMMUNICATIONS	0	0	0
MOTOR POOL	8	0	8
STATE PRINTER	16	0	16
CENTRAL STORES	4	0	4
MATERIALS SERVICES DISTRIBUTION	7	0	7
COMMUTER VANS	0	0	0
COMPUTER SERVICES	702	3	699
ADDRESSING & INSERT	0	0	0
MATERIALS TRANSFER	0	0	0
CAPITOL PARKING	2	0	2
MGMT ANALYSIS-SP FD	6	0	6
IISAC	9	9	0
911 EMERGENCY	7	0	7
RISK MANAGEMENT	0	0	0
VOLUNTEER SERVICES	0	0	0
OTHER	1	0	1
AGRICULTURE	604	87	517
ANIMAL HEALTH BD	50	0	50
ARTS BOARD	23	2	21
ATTORNEY GENERAL	1,025	560	465
AUDITOR	92	35	57
COMMERCE	616	383	233
COMMUNICATION IMPAIRED BD	232	0	232
COMMUNITY COLLEGE BD	1,968	0	1,968
CORRECTIONS	1,349	72	1,277
DISABILITY COUNCIL	19	0	19
EDUCATION-CENTRAL OFFICE	705	11	694
EDUCATION-FARIBAULT SCHOOLS	79	0	79
EDUCATION-VO-TECH	218	23	195
EMPLOYEE RELATIONS	289	83	206
FINANCE	767	554	213
GAMING-ADMIN UNIT	1	0	1
GAMBLING CONTROL	32	0	32
GREATER MN CORP	71	0	71
HEALTH	960	269	691
HEALTH LIC BDS			
MEDICAL EXAMINERS	17	0	17
NURSING	29	10	19
PHARMACY	7	1	6
DENTISTRY	9	0	9
CHIROPRACTORS	4	0	4
PSYCHOLOGY	2	0	2
OPTOMETRY	2	0	2
NURSING HOME ADM	2	0	2
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	13	0	13
PODIATRY	0	0	0
VETERINARY MEDICINE	1	0	1

SCHEDULE 20.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE-COMMUNICTNS
HEARING EXAMINER	107	39	68
HIGHER ED COORD BD	111	0	111
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	453	236	217
HUMAN RIGHTS	245	115	130
HUMAN SERVICES-CENT OFF	1,776	348	1,428
HUMAN SERVICES-INSTITUTNS	1,428	163	1,265
INDIAN AFFAIRS	13	0	13
INVESTMENT BOARD	36	0	36
IRON RANGE RESOURCES	182	0	182
JOBS & TRAINING	3,434	672	2,762
LABOR & INDUSTRY	1,233	843	390
LEGISLATIVE AUDIT	80	39	41
MEDIATION SVCS	41	5	36
MILITARY AFFAIRS	816	30	786
NATURAL RESOURCES	3,177	101	3,076
NON-HEALTH LIC BDS			
BOXING	1	0	1
BARBERS	2	0	2
ELECTRICITY	65	39	26
ARCHITECTS & ENG	5	0	5
ABSTRACTORS	0	0	0
ACCOUNTANCY	3	0	3
PEACE OFFICERS	15	0	15
PARI-MUTUEL RACING	25	0	25
PLANNING	138	0	138
POLLUTION CONTROL	853	150	703
PUB EMP RET ASSN	68	7	61
PUBLIC SAFETY	2,585	0	2,585
PUBLIC SERVICE	202	70	132
PUBLIC UTIL COMM	31	0	31
REVENUE	1,739	181	1,558
SECRETARY OF STATE	402	84	318
STATE LOTTERY	58	0	58
STATE RETIREMENT	22	1	21
STATE UNIV SYSTEM	4,301	6	4,295
TEACHERS RETIREMENT	63	1	62
TRADE & ECON DEV	562	4	558
TRANSPORTATION	3,874	1	3,873
TRANSPORTATION REG BD	7	0	7
TREASURER	57	49	8
VETERANS AFFAIRS	38	0	38
VETERANS HOME BD	95	0	95
WASTE MGMT BD	93	16	77
WRKRS COMP CT OF APPEALS	7	0	7
ZOO	219	25	194
OTHER	2,849	301	2,548
TOTAL	41,914	5,859	36,055

SCHEDULE 21.1
FISCAL 90 ACTUAL

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
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1990 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	2,823
PROPERTY MANAGEMENT	5
INTERTECHNOLOGIES GRP	15
INFORMATION POLICY OFF	405
OPERATIONS MANAGEMENT	342
MATERIALS MANAGEMENT	2146
FINANCE	
BUDGET	924
ACCOUNTING	1,443
OTHER	574
EMPLOYEE RELATIONS	2,647
MEDIATION SERVICES	19
LEGISLATIVE AUDIT	0
TREASURER	57
ATTORNEY GENERAL	0
ISB CREDIT	(179)
TOTAL ALLOCATED ADDITIONS	11,221
TOTAL TO BE ALLOCATED	11,221

SCHEDULE 21.3
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATEWIDE SYSTEMS	OTHER
ALLOCATED ADDITIONS	11,221	10,111	1,110
COST BY FUNCTION	11,221	10,111	1,110
ALLOCABLE COSTS	11,221	10,111	1,110
DISALLOWED	(1,110)		(1,110)
NET ALLOCATION	10,111	10,111	0

SCHEDULE 21.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
OPERATIONS MGMT	4,572	0.02%	2
MATERIALS MGMT	361,105	1.26%	128
BLDG CODE & CONST CRD	4,633	0.02%	2
BUILDING FUND	0	0.00%	0
PLANT MGMT	2,939	0.01%	1
STATE REGISTER & DOCUMENTS	37,945	0.13%	13
MICROGRAPHICS	698	0.00%	0
ELECT EQUIP RNTL	51	0.00%	0
STARS	9,228	0.03%	3
TELECOMMUNICATIONS	16,904	0.06%	6
MOTOR POOL	29,641	0.10%	10
STATE PRINTER	2,000	0.01%	1
CENTRAL STORES	439	0.00%	0
MATERIALS SERVICES DISTRIBUTION	19	0.00%	0
COMMUTER VANS	200	0.00%	0
COMPUTER SERVICES	3,000	0.01%	1
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	113	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	109	0.00%	0
RISK MANAGEMENT	437	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	695	0.00%	0
AGRICULTURE	34,880	0.12%	12
ANIMAL HEALTH BD	9,947	0.03%	4
ARTS BOARD	459	0.00%	0
ATTORNEY GENERAL	15,360	0.05%	5
AUDITOR	554	0.00%	0
COMMERCE	6,741	0.02%	2
COMMUNICATION IMPAIRED BD	885	0.00%	0
COMMUNITY COLLEGE BD	23,223	0.08%	8
CORRECTIONS	148,294	0.52%	52
DISABILITY COUNCIL	400	0.00%	0
EDUCATION-CENTRAL OFFICE	111,178	0.39%	39
EDUCATION-FARIBAULT SCHOOLS	813	0.00%	0
EDUCATION-VO-TECH	67,340	0.24%	24
EMPLOYEE RELATIONS	1,281,417	4.48%	452
FINANCE	1,483,231	5.18%	524
GAMING-ADMIN UNIT	505	0.00%	0
GAMBLING CONTROL	313	0.00%	0
GREATER MN CORP	676	0.00%	0
HEALTH	227,780	0.80%	80
HEALTH LIC BDS			
MEDICAL EXAMINERS	240,971	0.84%	85
NURSING	20,333	0.07%	7
PHARMACY	15,498	0.05%	5
DENTISTRY	14,936	0.05%	5
CHIROPRACTORS	13,655	0.05%	5
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	100	0.00%	0
SOCIAL WRK & MNTL HLTH	117	0.00%	0
SOCIAL WRK LIC BD	327	0.00%	0
MARR & FAMILY THERAPY BD	246	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	3,445	0.01%	1

SCHEDULE 21.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	456	0.00%	0
HIGHER ED COORD BD	21,505	0.08%	8
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	166,322	0.58%	59
HUMAN RIGHTS	300	0.00%	0
HUMAN SERVICES-CENT OFF	10,350,027	36.15%	3,655
HUMAN SERVICES-INSTITUTNS	6,205	0.02%	2
INDIAN AFFAIRS	150	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	1,512	0.01%	1
JOBS & TRAINING	573,883	2.00%	203
LABOR & INDUSTRY	17,859	0.06%	6
LEGISLATIVE AUDIT	66,555	0.23%	24
MEDIATION SVCS	52,450	0.18%	19
MILITARY AFFAIRS	3,827	0.01%	1
NATURAL RESOURCES	562,430	1.96%	199
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	396	0.00%	0
ELECTRICITY	34,598	0.12%	12
ARCHITECTS & ENG	6,073	0.02%	2
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3,547	0.01%	1
PEACE OFFICERS	300	0.00%	0
PARI-MUTUEL RACING	20,404	0.07%	7
PLANNING	4,667	0.02%	2
POLLUTION CONTROL	19,366	0.07%	7
PUB EMP RET ASSN	111	0.00%	0
PUBLIC SAFETY	4,662,698	16.28%	1,646
PUBLIC SERVICE	5,432	0.02%	2
PUBLIC UTIL COMM	852	0.00%	0
REVENUE	5,442,916	19.01%	1,922
SECRETARY OF STATE	5,706	0.02%	2
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	223,190	0.78%	79
STATE UNIV SYSTEM	36,832	0.13%	13
TEACHERS RETIREMENT	57,780	0.20%	20
TRADE & ECON DEV	14,233	0.05%	5
TRANSPORTATION	1,975,589	6.90%	698
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	549	0.00%	0
VETERANS AFFAIRS	9,975	0.03%	4
VETERANS HOME BD	2,017	0.01%	1
WASTE MGMT BD	2,775	0.01%	1
WRKRS COMP CT OF APPEALS	297	0.00%	0
ZOO	693	0.00%	0
OTHER	80,642	0.28%	33
TOTAL	28,633,471	100.00%	10,111

ALLOCATION BASIS: F.Y. 1990 COMPUTER SERVICES USAGE
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 21.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
ADMINISTRATION		
OPERATIONS MGMT	2	2
MATERIALS MGMT	128	128
BLDG CODE & CONST CRD	2	2
BUILDING FUND	0	0
PLANT MGMT	1	1
STATE REGISTER & DOCUMENTS	13	13
MICROGRAPHICS	0	0
ELECT EQUIP RNTL	0	0
STARS	3	3
TELECOMMUNICATIONS	6	6
MOTOR POOL	10	10
STATE PRINTER	1	1
CENTRAL STORES	0	0
MATERIALS SERVICES DISTRIBUTION	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	1	1
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CAPITOL PARKING	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	12	12
ANIMAL HEALTH BD	4	4
ARTS BOARD	0	0
ATTORNEY GENERAL	5	5
AUDITOR	0	0
COMMERCE	2	2
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	8	8
CORRECTIONS	52	52
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	39	39
EDUCATION-FARIBAULT SCHOOLS	0	0
EDUCATION-VO-TECH	24	24
EMPLOYEE RELATIONS	452	452
FINANCE	524	524
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	0	0
GREATER MN CORP	0	0
HEALTH	80	80
HEALTH LIC BDS		
MEDICAL EXAMINERS	85	85
NURSING	7	7
PHARMACY	5	5
DENTISTRY	5	5
CHIROPRACTORS	5	5
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
SOCIAL WRK & MNTL HLTH	0	0
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	1	1

SCHEDULE 21.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
HEARING EXAMINER	0	0
HIGHER ED COORD BD	8	8
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	59	59
HUMAN RIGHTS	0	0
HUMAN SERVICES-CENT OFF	3,655	3,655
HUMAN SERVICES-INSTITUTNS	2	2
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	1	1
JOBS & TRAINING	203	203
LABOR & INDUSTRY	6	6
LEGISLATIVE AUDIT	24	24
MEDIATION SVCS	19	19
MILITARY AFFAIRS	1	1
NATURAL RESOURCES	199	199
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	12	12
ARCHITECTS & ENG	2	2
ABSTRACTORS	0	0
ACCOUNTANCY	1	1
PEACE OFFICERS	0	0
PARI-MUTUEL RACING	7	7
PLANNING	2	2
POLLUTION CONTROL	7	7
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	1,646	1,646
PUBLIC SERVICE	2	2
PUBLIC UTIL COMM	0	0
REVENUE	1,922	1,922
SECRETARY OF STATE	2	2
STATE LOTTERY	0	0
STATE RETIREMENT	79	79
STATE UNIV SYSTEM	13	13
TEACHERS RETIREMENT	20	20
TRADE & ECON DEV	5	5
TRANSPORTATION	698	698
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	4	4
VETERANS HOME BD	1	1
WASTE MGMT BD	1	1
WRKRS COMP CT OF APPEALS	0	0
ZOO	0	0
OTHER	33	33
TOTAL	10,111	10,111

SCHEDULE 22.1
FISCAL 90 ACTUAL

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
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1990 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	15,386
PROPERTY MANAGEMENT	33
INTERTECHNOLOGIES GRP	15
INFORMATION POLICY OFF	2
OPERATIONS MANAGEMENT	790
MATERIALS MANAGEMENT	4,177
FINANCE	
BUDGET	4,872
ACCOUNTING	18,465
OTHER	2,250
EMPLOYEE RELATIONS	3,941
MEDIATION SERVICES	11
LEGISLATIVE AUDIT	0
TREASURER	733
ATTORNEY GENERAL	0
ISB CREDIT	(90)
TOTAL ALLOCATED ADDITIONS	50,585
TOTAL TO BE ALLOCATED	50,585

SCHEDULE 22.3
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	CENTRAL MAIL	EMPLOYEE ASSIST	OTHER
ALLOCATED ADDITIONS	50,585	17,787	17,548	15,250
COST BY FUNCTION	50,585	17,787	17,548	15,250
ALLOCABLE COSTS	50,585	17,787	17,548	15,250
DISALLOWED	(15,250)			(15,250)
NET ALLOCATION	35,335	17,787	17,548	0

SCHEDULE 22.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
MATERIALS MGMT	47,897	0.56%	100
BLDG CODE & CONST CRD	6,436	0.08%	13
BUILDING FUND	0	0.00%	0
PLANT MGMT	660	0.01%	1
STATE REGISTER & DOCUMENTS	85,037	0.99%	177
MICROGRAPHICS	455	0.01%	1
ELECT EQUIP RNTL	51	0.00%	0
STARS	3,576	0.04%	7
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	602	0.01%	1
STATE PRINTER	730	0.01%	2
CENTRAL STORES	1,513	0.02%	3
MATERIALS SERVICES DISTRIBUTION	2,775	0.03%	6
COMMUTER VANS	2	0.00%	0
COMPUTER SERVICES	19,671	0.23%	41
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	1,453	0.02%	3
MGMT ANALYSIS-SP FD	179	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
VOLUNTEER SERVICES	3,193	0.04%	7
OTHER	125	0.00%	0
AGRICULTURE	176,218	2.06%	367
ANIMAL HEALTH BD	12,559	0.15%	26
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	83,755	0.98%	174
AUDITOR	22,128	0.26%	46
COMMERCE	132,094	1.55%	275
COMMUNICATION IMPAIRED BD	5,662	0.07%	12
COMMUNITY COLLEGE BD	77,490	0.91%	161
CORRECTIONS	38,378	0.45%	80
DISABILITY COUNCIL	9,378	0.11%	20
EDUCATION-CENTRAL OFFICE	449,122	5.25%	935
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	83,575	0.98%	174
EMPLOYEE RELATIONS	115,910	1.36%	241
FINANCE	220,820	2.58%	459
GAMING-ADMIN UNIT	153	0.00%	0
GAMBLING CONTROL	16,806	0.20%	35
GREATER MN CORP	203	0.00%	0
HEALTH	33,526	0.39%	70
HEALTH LIC BDS			
MEDICAL EXAMINERS	19,163	0.22%	40
NURSING	33,411	0.39%	70
PHARMACY	0	0.00%	0
DENTISTRY	3,893	0.05%	8
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	189	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 22.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	420	0.00%	1
HIGHER ED COORD BD	100,840	1.18%	210
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	60,630	0.71%	126
HUMAN RIGHTS	23,241	0.27%	48
HUMAN SERVICES-CENT OFF	1,106,649	12.95%	2,303
HUMAN SERVICES-INSTITUTNS	2,303	0.03%	5
INDIAN AFFAIRS	664	0.01%	1
INVESTMENT BOARD	2,972	0.03%	6
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	8,006	0.09%	17
LABOR & INDUSTRY	168,886	1.98%	351
LEGISLATIVE AUDIT	6,709	0.08%	14
MEDIATION SVCS	13,386	0.16%	28
MILITARY AFFAIRS	0	0.00%	0
NATURAL RESOURCES	535,053	6.26%	1,113
NON-HEALTH LIC BDS			
BOXING	266	0.00%	1
BARBERS	2,992	0.04%	6
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	397	0.00%	1
ACCOUNTANCY	12,915	0.15%	27
PEACE OFFICERS	6,091	0.07%	13
PARI-MUTUEL RACING	600	0.01%	1
PLANNING	61,564	0.72%	128
POLLUTION CONTROL	29,762	0.35%	62
PUB EMP RET ASSN	275,597	3.22%	573
PUBLIC SAFETY	1,977,207	23.13%	4,114
PUBLIC SERVICE	25,558	0.30%	53
PUBLIC UTIL COMM	7,933	0.09%	17
REVENUE	1,041,990	12.19%	2,168
SECRETARY OF STATE	104,902	1.23%	218
STATE LOTTERY	23,409	0.27%	49
STATE RETIREMENT	61,459	0.72%	128
STATE UNIV SYSTEM	71,642	0.84%	149
TEACHERS RETIREMENT	132,501	1.55%	276
TRADE & ECON DEV	425,926	4.98%	886
TRANSPORTATION	265,225	3.10%	552
TRANSPORTATION REG BD	4,008	0.05%	8
TREASURER	2,162	0.03%	4
VETERANS AFFAIRS	8,868	0.10%	18
VETERANS HOME BD	1,258	0.01%	3
WASTE MGMT BD	6,021	0.07%	13
WRKRS COMP CT OF APPEALS	2,389	0.03%	5
ZOO	999	0.01%	2
OTHER	256,066	3.00%	534
TOTAL	8,548,254	100.00%	17,787

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE 1990
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 22.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
MATERIALS MGMT	54.49	0.15%	26
BLDG CODE & CONST CRD	25.75	0.07%	12
BUILDING FUND	0.00	0.00%	0
PLANT MGMT	158.37	0.43%	76
STATE REGISTER & DOCUMENTS	20.13	0.06%	10
MICROGRAPHICS	15.61	0.04%	8
ELECT EQUIP RNTL	1.50	0.00%	1
STARS	4.88	0.01%	2
TELECOMMUNICATIONS	11.16	0.03%	5
MOTOR POOL	15.97	0.04%	8
STATE PRINTER	59.46	0.16%	29
CENTRAL STORES	14.01	0.04%	7
MATERIALS SERVICES DISTRIBUTION	9.65	0.03%	5
COMMUTER VANS	0.72	0.00%	0
COMPUTER SERVICES	235.35	0.64%	113
ADDRESSING & INSERT	6.78	0.02%	3
MATERIALS TRANSFER	12.00	0.03%	6
CAPITOL PARKING	1.60	0.00%	1
MGMT ANALYSIS-SP FD	10.47	0.03%	5
IISAC	0.00	0.00%	0
911 EMERGENCY	2.66	0.01%	1
RISK MANAGEMENT	0.90	0.00%	0
VOLUNTEER SERVICES	1.00	0.00%	0
OTHER	2.09	0.01%	1
AGRICULTURE	423.37	1.16%	204
ANIMAL HEALTH BD	36.16	0.10%	17
ARTS BOARD	15.33	0.04%	7
ATTORNEY GENERAL	372.03	1.02%	179
AUDITOR	105.79	0.29%	51
COMMERCE	226.00	0.62%	109
COMMUNICATION IMPAIRED BD	1.00	0.00%	0
COMMUNITY COLLEGE BD	2,416.13	6.62%	1,162
CORRECTIONS	2,027.31	5.56%	975
DISABILITY COUNCIL	9.90	0.03%	5
EDUCATION-CENTRAL OFFICE	405.65	1.11%	195
EDUCATION-FARIBAULT SCHOOLS	189.54	0.52%	91
EDUCATION-VO-TECH	112.72	0.31%	54
EMPLOYEE RELATIONS	181.47	0.50%	87
FINANCE	121.39	0.33%	58
GAMING-ADMIN UNIT	2.17	0.01%	1
GAMBLING CONTROL	11.58	0.03%	6
GREATER MN CORP	0.00	0.00%	0
HEALTH	849.99	2.33%	409
HEALTH LIC BDS			
MEDICAL EXAMINERS	20.91	0.06%	10
NURSING	21.33	0.06%	10
PHARMACY	6.91	0.02%	3
DENTISTRY	5.04	0.01%	2
CHIROPRACTORS	4.00	0.01%	2
PSYCHOLOGY	3.43	0.01%	2
OPTOMETRY	1.82	0.00%	1
NURSING HOME ADM	2.00	0.01%	1
SOCIAL WRK & MNTL HLTH	7.08	0.02%	3
SOCIAL WRK LIC BD	1.04	0.00%	1
MARR & FAMILY THERAPY BD	0.83	0.00%	0
UNLIC MNTL HLTH PROV BD	1.00	0.00%	0
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.25	0.00%	1

SCHEDULE 22.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	73.33	0.20%	35
HIGHER ED COORD BD	70.35	0.19%	34
HIGHER ED FAC AUTH	3.00	0.01%	1
HOUSING FINANCE	130.83	0.36%	63
HUMAN RIGHTS	67.45	0.18%	32
HUMAN SERVICES-CENT OFF	1,023.76	2.81%	492
HUMAN SERVICES-INSTITUTNS	5,607.49	15.37%	2,696
INDIAN AFFAIRS	6.00	0.02%	3
INVESTMENT BOARD	24.83	0.07%	12
IRON RANGE RESOURCES	130.93	0.36%	63
JOBS & TRAINING	2,012.79	5.52%	968
LABOR & INDUSTRY	339.45	0.93%	163
LEGISLATIVE AUDIT	68.72	0.19%	33
MEDIATION SVCS	20.00	0.05%	10
MILITARY AFFAIRS	339.84	0.93%	163
NATURAL RESOURCES	2,520.46	6.91%	1,212
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	1
BARBERS	2.00	0.01%	1
ELECTRICITY	20.83	0.06%	10
ARCHITECTS & ENG	6.33	0.02%	3
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	2
PEACE OFFICERS	0.00	0.00%	0
PARI-MUTUEL RACING	11.08	0.03%	5
PLANNING	106.44	0.29%	51
POLLUTION CONTROL	606.33	1.66%	292
PUB EMP RET ASSN	65.33	0.18%	31
PUBLIC SAFETY	1,775.13	4.86%	854
PUBLIC SERVICE	129.07	0.35%	62
PUBLIC UTIL COMM	34.72	0.10%	17
REVENUE	1,156.41	3.17%	556
SECRETARY OF STATE	62.06	0.17%	30
STATE LOTTERY	64.62	0.18%	31
STATE RETIREMENT	36.43	0.10%	18
STATE UNIV SYSTEM	4,713.93	12.92%	2,267
TEACHERS RETIREMENT	48.52	0.13%	23
TRADE & ECON DEV	253.05	0.69%	122
TRANSPORTATION	5,182.08	14.20%	2,492
TRANSPORTATION REG BD	9.00	0.02%	4
TREASURER	12.00	0.03%	6
VETERANS AFFAIRS	36.33	0.10%	17
VETERANS HOME BD	456.38	1.25%	219
WASTE MGMT BD	30.29	0.08%	15
WRKRS COMP CT OF APPEALS	19.15	0.05%	9
ZOO	151.23	0.41%	73
OTHER	812.06	2.23%	392
TOTAL	36,494.25	100.00%	17,548

ALLOCATION BASIS: ACTUAL EMPLOYEE COUNT F.Y. 1990
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 22.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
ADMINISTRATION			
MATERIALS MGMT	126	100	26
BLDG CODE & CONST CRD	25	13	12
BUILDING FUND	0	0	0
PLANT MGMT	77	1	76
STATE REGISTER & DOCUMENTS	187	177	10
MICROGRAPHICS	9	1	8
ELECT EQUIP RNTL	1	0	1
STARS	9	7	2
TELECOMMUNICATIONS	5	0	5
MOTOR POOL	9	1	8
STATE PRINTER	31	2	29
CENTRAL STORES	10	3	7
MATERIALS SERVICES DISTRIBUTION	11	6	5
COMMUTER VANS	0	0	0
COMPUTER SERVICES	154	41	113
ADDRESSING & INSERT	3	0	3
MATERIALS TRANSFER	6	0	6
CAPITOL PARKING	4	3	1
MGMT ANALYSIS-SP FD	5	0	5
IISAC	0	0	0
911 EMERGENCY	1	0	1
RISK MANAGEMENT	0	0	0
VOLUNTEER SERVICES	7	7	0
OTHER	1	0	1
AGRICULTURE	571	367	204
ANIMAL HEALTH BD	43	26	17
ARTS BOARD	7	0	7
ATTORNEY GENERAL	353	174	179
AUDITOR	97	46	51
COMMERCE	384	275	109
COMMUNICATION IMPAIRED BD	12	12	0
COMMUNITY COLLEGE BD	1,323	161	1,162
CORRECTIONS	1,055	80	975
DISABILITY COUNCIL	25	20	5
EDUCATION-CENTRAL OFFICE	1,130	935	195
EDUCATION-FARIBAULT SCHOOLS	91	0	91
EDUCATION-VO-TECH	228	174	54
EMPLOYEE RELATIONS	328	241	87
FINANCE	517	459	58
GAMING-ADMIN UNIT	1	0	1
GAMBLING CONTROL	41	35	6
GREATER MN CORP	0	0	0
HEALTH	479	70	409
HEALTH LIC BDS			
MEDICAL EXAMINERS	50	40	10
NURSING	80	70	10
PHARMACY	3	0	3
DENTISTRY	10	8	2
CHIROPRACTORS	2	0	2
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	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0
PODIATRY	0	0	0
VETERINARY MEDICINE	1	0	1

SCHEDULE 22.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
HEARING EXAMINER	36	1	35
HIGHER ED COORD BD	244	210	34
HIGHER ED FAC AUTH	1	0	1
HOUSING FINANCE	189	126	63
HUMAN RIGHTS	80	48	32
HUMAN SERVICES-CENT OFF	2,795	2,303	492
HUMAN SERVICES-INSTITUTNS	2,701	5	2,696
INDIAN AFFAIRS	4	1	3
INVESTMENT BOARD	18	6	12
IRON RANGE RESOURCES	63	0	63
JOBS & TRAINING	985	17	968
LABOR & INDUSTRY	514	351	163
LEGISLATIVE AUDIT	47	14	33
MEDIATION SVCS	38	28	10
MILITARY AFFAIRS	163	0	163
NATURAL RESOURCES	2,325	1,113	1,212
NON-HEALTH LIC BDS			
BOXING	2	1	1
BARBERS	7	6	1
ELECTRICITY	10	0	10
ARCHITECTS & ENG	3	0	3
ABSTRACTORS	1	1	0
ACCOUNTANCY	29	27	2
PEACE OFFICERS	13	13	0
PARI-MUTUEL RACING	6	1	5
PLANNING	179	128	51
POLLUTION CONTROL	354	62	292
PUB EMP RET ASSN	604	573	31
PUBLIC SAFETY	4,968	4,114	854
PUBLIC SERVICE	115	53	62
PUBLIC UTIL COMM	34	17	17
REVENUE	2,724	2,168	556
SECRETARY OF STATE	248	218	30
STATE LOTTERY	80	49	31
STATE RETIREMENT	146	128	18
STATE UNIV SYSTEM	2,416	149	2,267
TEACHERS RETIREMENT	299	276	23
TRADE & ECON DEV	1,008	886	122
TRANSPORTATION	3,044	552	2,492
TRANSPORTATION REG BD	12	8	4
TREASURER	10	4	6
VETERANS AFFAIRS	35	18	17
VETERANS HOME BD	222	3	219
WASTE MGMT BD	28	13	15
WRKRS COMP CT OF APPEALS	14	5	9
ZOO	75	2	73
OTHER	926	534	392
TOTAL	35,335	17,787	17,548

SCHEDULE 23.1
FISCAL 90 ACTUAL

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
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1990 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	8,018
PROPERTY MANAGEMENT	9
INTERTECHOLOGIES GRP	281
INFORMATION POLICY OFF	128
OPERATIONS MANAGEMENT	126
MATERIALS MANAGEMENT	1,051
FINANCE	
BUDGET	1,163
ACCOUNTING	2,093
OTHER	1,744
EMPLOYEE RELATIONS	9,503
MEDIATION SERVICES	55
LEGISLATIVE AUDIT	0
TREASURER	83
ATTORNEY GENERAL	0
ISB CREDIT	(7,072)
TOTAL ALLOCATED ADDITIONS	17,182
TOTAL TO BE ALLOCATED	17,182

SCHEDULE 23.3
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	INVENTRY MGMT	PROCRMNT	MTLS SVCS & DIST
ALLOCATED ADDITIONS	17,182	1,268	15,043	871
COST BY FUNCTION	17,182	1,268	15,043	871
ALLOCABLE COSTS	17,182	1,268	15,043	871
DISALLOWED	(871)			(871)
NET ALLOCATION	16,311	1,268	15,043	0

SCHEDULE 23.4
ACTUAL 1990

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	45	0.03%	0
BUILDING FUND	0	0.00%	0
PLANT MGMT	519	0.36%	5
STATE REGISTER & DOCUMENTS	85	0.06%	1
MICROGRAPHICS	41	0.03%	0
ELECT EQUIP RNTL	400	0.27%	3
STARS	0	0.00%	0
TELECOMMUNICATIONS	6	0.00%	0
MOTOR POOL	1,367	0.94%	12
STATE PRINTER	123	0.08%	1
CENTRAL STORES	19	0.01%	0
MATERIALS SERVICES DISTRIBUTION	15	0.01%	0
COMMUTER VANS	27	0.02%	0
COMPUTER SERVICES	4,960	3.41%	43
ADDRESSING & INSERT	9	0.01%	0
MATERIALS TRANSFER	25	0.02%	0
CAPITOL PARKING	5	0.00%	0
MGMT ANALYSIS-SP FD	2	0.00%	0
IISAC	7	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	6	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	365	0.25%	3
AGRICULTURE	1,116	0.77%	10
ANIMAL HEALTH BD	25	0.02%	0
ARTS BOARD	21	0.01%	0
ATTORNEY GENERAL	540	0.37%	5
AUDITOR	102	0.07%	1
COMMERCE	282	0.19%	2
COMMUNICATION IMPAIRED BD	22	0.02%	0
COMMUNITY COLLEGE BD	13,141	9.03%	115
CORRECTIONS	6,712	4.61%	58
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,266	0.87%	11
EDUCATION-FARIBAULT SCHOOLS	326	0.22%	3
EDUCATION-VO-TECH	558	0.38%	5
EMPLOYEE RELATIONS	371	0.25%	3
FINANCE	387	0.27%	3
GAMING-ADMIN UNIT	8	0.01%	0
GAMBLING CONTROL	35	0.02%	0
GREATER MN CORP	0	0.00%	0
HEALTH	1,987	1.37%	17
HEALTH LIC BDS			
MEDICAL EXAMINERS	65	0.04%	1
NURSING	24	0.02%	0
PHARMACY	13	0.01%	0
DENTISTRY	29	0.02%	0
CHIROPRACTORS	7	0.00%	0
PSYCHOLOGY	3	0.00%	0
OPTOMETRY	5	0.00%	0
NURSING HOME ADM	1	0.00%	0
SOCIAL WRK & MNTL HLTH	13	0.01%	0
SOCIAL WRK LIC BD	6	0.00%	0
MARR & FAMILY THERAPY BD	1	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	1	0.00%	0
VETERINARY MEDICINE	2	0.00%	0

SCHEDULE 23.4
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	210	0.14%	2
HIGHER ED COORD BD	145	0.10%	1
HIGHER ED FAC AUTH	2	0.00%	0
HOUSING FINANCE	287	0.20%	3
HUMAN RIGHTS	82	0.06%	1
HUMAN SERVICES-CENT OFF	4,906	3.37%	43
HUMAN SERVICES-INSTITUTNS	4,903	3.37%	43
INDIAN AFFAIRS	15	0.01%	0
INVESTMENT BOARD	50	0.03%	0
IRON RANGE RESOURCES	797	0.55%	7
JOBS & TRAINING	7,991	5.49%	70
LABOR & INDUSTRY	707	0.49%	6
LEGISLATIVE AUDIT	193	0.13%	2
MEDIATION SVCS	79	0.05%	1
MILITARY AFFAIRS	474	0.33%	4
NATURAL RESOURCES	22,267	15.30%	194
NON-HEALTH LIC BDS			
BOXING	1	0.00%	0
BARBERS	6	0.00%	0
ELECTRICITY	30	0.02%	0
ARCHITECTS & ENG	14	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	13	0.01%	0
PEACE OFFICERS	35	0.02%	0
PARI-MUTUEL RACING	28	0.02%	0
PLANNING	443	0.30%	4
POLLUTION CONTROL	1,504	1.03%	13
PUB EMP RET ASSN	198	0.14%	2
PUBLIC SAFETY	8,605	5.91%	75
PUBLIC SERVICE	438	0.30%	4
PUBLIC UTIL COMM	91	0.06%	1
REVENUE	3,079	2.12%	27
SECRETARY OF STATE	565	0.39%	5
STATE LOTTERY	0	0.00%	0
STATE RETIREMENT	49	0.03%	0
STATE UNIV SYSTEM	24,227	16.65%	211
TEACHERS RETIREMENT	94	0.06%	1
TRADE & ECON DEV	783	0.54%	7
TRANSPORTATION	23,829	16.38%	208
TRANSPORTATION REG BD	9	0.01%	0
TREASURER	54	0.04%	0
VETERANS AFFAIRS	567	0.39%	5
VETERANS HOME BD	116	0.08%	1
WASTE MGMT BD	9	0.01%	0
WRKRS COMP CT OF APPEALS	36	0.02%	0
ZOO	879	0.60%	8
OTHER	1,589	1.09%	17
TOTAL	145,494	100.00%	1,268

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 7-09-90
SOURCE: FIXED ASSET SUMMARY REPORT

SCHEDULE 23.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	26	0.05%	7
BUILDING FUND	1,982	3.44%	518
PLANT MGMT	264	0.46%	69
STATE REGISTER & DOCUMENTS	53	0.09%	14
MICROGRAPHICS	33	0.06%	9
ELECT EQUIP RNTL	106	0.18%	28
STARS	11	0.02%	3
TELECOMMUNICATIONS	30	0.05%	8
MOTOR POOL	267	0.46%	70
STATE PRINTER	55	0.10%	14
CENTRAL STORES	112	0.19%	29
MATERIALS SERVICES DISTRIBUTION	3	0.01%	1
COMMUTER VANS	6	0.01%	2
COMPUTER SERVICES	822	1.43%	215
ADDRESSING & INSERT	6	0.01%	2
MATERIALS TRANSFER	0	0.00%	0
CAPITOL PARKING	29	0.05%	8
MGMT ANALYSIS-SP FD	6	0.01%	2
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	22	0.04%	6
VOLUNTEER SERVICES	2	0.00%	1
OTHER	108	0.19%	28
AGRICULTURE	1,238	2.15%	324
ANIMAL HEALTH BD	59	0.10%	15
ARTS BOARD	287	0.50%	75
ATTORNEY GENERAL	266	0.46%	70
AUDITOR	39	0.07%	10
COMMERCE	159	0.28%	42
COMMUNICATION IMPAIRED BD	26	0.05%	7
COMMUNITY COLLEGE BD	2,809	4.88%	734
CORRECTIONS	2,415	4.20%	631
DISABILITY COUNCIL	17	0.03%	4
EDUCATION-CENTRAL OFFICE	882	1.53%	231
EDUCATION-FARIBAULT SCHOOLS	1,141	1.98%	298
EDUCATION-VO-TECH	338	0.59%	88
EMPLOYEE RELATIONS	278	0.48%	73
FINANCE	51	0.09%	13
GAMING-ADMIN UNIT	9	0.02%	2
GAMBLING CONTROL	15	0.03%	4
GREATER MN CORP	102	0.18%	27
HEALTH	1,866	3.24%	488
HEALTH LIC BDS			
MEDICAL EXAMINERS	29	0.05%	8
NURSING	10	0.02%	3
PHARMACY	1	0.00%	0
DENTISTRY	16	0.03%	4
CHIROPRACTORS	18	0.03%	5
PSYCHOLOGY	3	0.01%	1
OPTOMETRY	2	0.00%	1
NURSING HOME ADM	1	0.00%	0
SOCIAL WRK & MNTL HLTH	7	0.01%	2
SOCIAL WRK LIC BD	7	0.01%	2
MARR & FAMILY THERAPY BD	3	0.01%	1
UNLIC MNTL HLTH PROV BD	6	0.01%	2
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	2	0.00%	1

SCHEDULE 23.5
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	192	0.33%	50
HIGHER ED COORD BD	158	0.27%	41
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	160	0.28%	42
HUMAN RIGHTS	62	0.11%	16
HUMAN SERVICES-CENT OFF	1,720	2.99%	450
HUMAN SERVICES-INSTITUTNS	1,435	2.49%	375
INDIAN AFFAIRS	23	0.04%	6
INVESTMENT BOARD	17	0.03%	4
IRON RANGE RESOURCES	487	0.85%	127
JOBS & TRAINING	3,505	6.09%	916
LABOR & INDUSTRY	433	0.75%	113
LEGISLATIVE AUDIT	42	0.07%	11
MEDIATION SVCS	53	0.09%	14
MILITARY AFFAIRS	95	0.17%	25
NATURAL RESOURCES	4,448	7.73%	1,163
NON-HEALTH LIC BDS			
BOXING	2	0.00%	1
BARBERS	8	0.01%	2
ELECTRICITY	82	0.14%	21
ARCHITECTS & ENG	6	0.01%	2
ABSTRACTORS	4	0.01%	1
ACCOUNTANCY	10	0.02%	3
PEACE OFFICERS	36	0.06%	9
PARI-MUTUEL RACING	53	0.09%	14
PLANNING	216	0.38%	56
POLLUTION CONTROL	1,216	2.11%	318
PUB EMP RET ASSN	70	0.12%	18
PUBLIC SAFETY	2,695	4.68%	704
PUBLIC SERVICE	412	0.72%	108
PUBLIC UTIL COMM	23	0.04%	6
REVENUE	824	1.43%	215
SECRETARY OF STATE	68	0.12%	18
STATE LOTTERY	893	1.55%	233
STATE RETIREMENT	19	0.03%	5
STATE UNIV SYSTEM	9,864	17.14%	2,578
TEACHERS RETIREMENT	24	0.04%	6
TRADE & ECON DEV	1,621	2.82%	424
TRANSPORTATION	8,086	14.05%	2,114
TRANSPORTATION REG BD	2	0.00%	1
TREASURER	26	0.05%	7
VETERANS AFFAIRS	20	0.03%	5
VETERANS HOME BD	176	0.31%	46
WASTE MGMT BD	74	0.13%	19
WRKRS COMP CT OF APPEALS	24	0.04%	6
ZOO	99	0.17%	26
OTHER	2,023	3.52%	524
TOTAL	57,551	100.00%	15,043

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1990
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 23.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
ADMINISTRATION			
BLDG CODE & CONST CRD	7	0	7
BUILDING FUND	518	0	518
PLANT MGMT	74	5	69
STATE REGISTER & DOCUMENTS	15	1	14
MICROGRAPHICS	9	0	9
ELECT EQUIP RNTL	31	3	28
STARS	3	0	3
TELECOMMUNICATIONS	8	0	8
MOTOR POOL	82	12	70
STATE PRINTER	15	1	14
CENTRAL STORES	29	0	29
MATERIALS SERVICES DISTRIBUTION	1	0	1
COMMUTER VANS	2	0	2
COMPUTER SERVICES	258	43	215
ADDRESSING & INSERT	2	0	2
MATERIALS TRANSFER	0	0	0
CAPITOL PARKING	8	0	8
MGMT ANALYSIS-SP FD	2	0	2
IISAC	0	0	0
911 EMERGENCY	0	0	0
RISK MANAGEMENT	6	0	6
VOLUNTEER SERVICES	1	0	1
OTHER	31	3	28
AGRICULTURE	334	10	324
ANIMAL HEALTH BD	15	0	15
ARTS BOARD	75	0	75
ATTORNEY GENERAL	75	5	70
AUDITOR	11	1	10
COMMERCE	44	2	42
COMMUNICATION IMPAIRED BD	7	0	7
COMMUNITY COLLEGE BD	849	115	734
CORRECTIONS	689	58	631
DISABILITY COUNCIL	4	0	4
EDUCATION-CENTRAL OFFICE	242	11	231
EDUCATION-FARIBAULT SCHOOLS	301	3	298
EDUCATION-VO-TECH	93	5	88
EMPLOYEE RELATIONS	76	3	73
FINANCE	16	3	13
GAMING-ADMIN UNIT	2	0	2
GAMBLING CONTROL	4	0	4
GREATER MN CORP	27	0	27
HEALTH	505	17	488
HEALTH LIC BDS			
MEDICAL EXAMINERS	9	1	8
NURSING	3	0	3
PHARMACY	0	0	0
DENTISTRY	4	0	4
CHIROPRACTORS	5	0	5
PSYCHOLOGY	1	0	1
OPTOMETRY	1	0	1
NURSING HOME ADM	0	0	0
SOCIAL WRK & MNTL HLTH	2	0	2
SOCIAL WRK LIC BD	2	0	2
MARR & FAMILY THERAPY BD	1	0	1
UNLIC MNTL HLTH PROV BD	2	0	2
PODIATRY	0	0	0
VETERINARY MEDICINE	1	0	1

SCHEDULE 23.6
ACTUAL 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
HEARING EXAMINER	52	2	50
HIGHER ED COORD BD	42	1	41
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	45	3	42
HUMAN RIGHTS	17	1	16
HUMAN SERVICES-CENT OFF	493	43	450
HUMAN SERVICES-INSTITUTNS	418	43	375
INDIAN AFFAIRS	6	0	6
INVESTMENT BOARD	4	0	4
IRON RANGE RESOURCES	134	7	127
JOBS & TRAINING	986	70	916
LABOR & INDUSTRY	119	6	113
LEGISLATIVE AUDIT	13	2	11
MEDIATION SVCS	15	1	14
MILITARY AFFAIRS	29	4	25
NATURAL RESOURCES	1,357	194	1,163
NON-HEALTH LIC BDS			
BOXING	1	0	1
BARBERS	2	0	2
ELECTRICITY	21	0	21
ARCHITECTS & ENG	2	0	2
ABSTRACTORS	1	0	1
ACCOUNTANCY	3	0	3
PEACE OFFICERS	9	0	9
PARI-MUTUEL RACING	14	0	14
PLANNING	60	4	56
POLLUTION CONTROL	331	13	318
PUB EMP RET ASSN	20	2	18
PUBLIC SAFETY	779	75	704
PUBLIC SERVICE	112	4	108
PUBLIC UTIL COMM	7	1	6
REVENUE	242	27	215
SECRETARY OF STATE	23	5	18
STATE LOTTERY	233	0	233
STATE RETIREMENT	5	0	5
STATE UNIV SYSTEM	2,789	211	2,578
TEACHERS RETIREMENT	7	1	6
TRADE & ECON DEV	431	7	424
TRANSPORTATION	2,322	208	2,114
TRANSPORTATION REG BD	1	0	1
TREASURER	7	0	7
VETERANS AFFAIRS	10	5	5
VETERANS HOME BD	47	1	46
WASTE MGMT BD	19	0	19
WRKRS COMP CT OF APPEALS	6	0	6
ZOO	34	8	26
OTHER	541	17	524
TOTAL	16,311	1,268	15,043

SCHEDULE 24.1
FISCAL 90 ACTUAL

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
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1990 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	9
INTERTECHNOLOGIES GRP	767
INFORMATION POLICY OFF	524
OPERATIONS MANAGEMENT	517
MATERIALS MANAGEMENT	16
FINANCE	168,674
BUDGET	9,542
ACCOUNTING	33,713
OTHER	7,285
EMPLOYEE RELATIONS	21,170
MEDIATION SERVICES	80
LEGISLATIVE AUDIT	65,740
TREASURER	1,338
ATTORNEY GENERAL	2,348
ISB CREDIT	(29,048)
TOTAL ALLOCATED ADDITIONS	282,675
TOTAL TO BE ALLOCATED	282,675

SCHEDULE 24.3
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN
ALLOCATED ADDITIONS	282,675	282,675
COST BY FUNCTION	282,675	282,675
ALLOCABLE COSTS DISALLOWED	282,675	282,675
NET ALLOCATION	282,675	282,675

SCHEDULE 24.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	DEPT ADMN
FINANCE-BUDGET	28.34	26.64%	75,299
FINANCE-ACCOUNTING	51.05	47.98%	135,638
FINANCE-OTHER	27.00	25.38%	71,738
TOTAL	106.39	100.00%	282,675

SCHEDULE 24.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	TOTAL	DEPT ADMN
FINANCE-BUDGET	75,299	75,299
FINANCE-ACCOUNTING	135,638	135,638
FINANCE-OTHER	71,738	71,738
TOTAL	282,675	282,675

SCHEDULE 25.1
FISCAL 90 ACTUAL

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
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	75,299
LEGISLATIVE AUDIT	0
TOTAL ALLOCATED ADDITIONS	75,299
TOTAL TO BE ALLOCATED	75,299

SCHEDULE 25.3
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	BUDGET CONTROL	BUDGET SUPPORT	GENERAL GOV'T
ALLOCATED ADDITIONS	75,299	37,860	24,480	12,959
COST BY FUNCTION	75,299	37,860	24,480	12,959
ALLOCABLE COSTS	75,299	37,860	24,480	12,959
DISALLOWED	(12,959)			(12,959)
NET ALLOCATION	62,340	37,860	24,480	0

SCHEDULE 25.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	2,758	0.09%	34
BUILDING FUND	6,790	0.22%	84
PLANT MGMT	11,506	0.38%	142
STATE REGISTER & DOCUMENTS	5,054	0.17%	62
MICROGRAPHICS	1,726	0.06%	21
ELECT EQUIP RNTL	1,798	0.06%	22
STARS	335	0.01%	4
TELECOMMUNICATIONS	16,406	0.54%	203
MOTOR POOL	22,726	0.74%	281
STATE PRINTER	15,016	0.49%	186
CENTRAL STORES	22,177	0.72%	274
MATERIALS SERVICES DISTRIBUTION	2,460	0.08%	30
COMMUTER VANS	806	0.03%	10
COMPUTER SERVICES	16,015	0.52%	198
ADDRESSING & INSERT	944	0.03%	12
MATERIALS TRANSFER	45	0.00%	1
CAPITOL PARKING	2,480	0.08%	31
MGMT ANALYSIS-SP FD	621	0.02%	8
IISAC	303	0.01%	4
911 EMERGENCY	4,368	0.14%	54
RISK MANAGEMENT	938	0.03%	12
VOLUNTEER SERVICES	286	0.01%	4
OTHER	1,538	0.05%	19
AGRICULTURE	47,845	1.56%	592
ANIMAL HEALTH BD	4,481	0.15%	55
ARTS BOARD	3,541	0.12%	44
ATTORNEY GENERAL	21,440	0.70%	265
AUDITOR	5,410	0.18%	67
COMMERCE	29,480	0.96%	365
COMMUNICATION IMPAIRED BD	769	0.03%	10
COMMUNITY COLLEGE BD	141,960	4.64%	1,756
CORRECTIONS	135,215	4.42%	1,672
DISABILITY COUNCIL	1,742	0.06%	22
EDUCATION-CENTRAL OFFICE	96,648	3.16%	1,195
EDUCATION-FARIBAULT SCHOOLS	7,188	0.23%	89
EDUCATION-VO-TECH	24,019	0.78%	297
EMPLOYEE RELATIONS	72,887	2.38%	901
GAMING-ADMIN UNIT	236	0.01%	3
GAMBLING CONTROL	1,201	0.04%	15
GREATER MN CORP	3,261	0.11%	40
HEALTH	86,107	2.81%	1,065
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.13%	49
NURSING	4,411	0.14%	55
PHARMACY	1,793	0.06%	22
DENTISTRY	2,350	0.08%	29
CHIROPRACTORS	1,654	0.05%	20
PSYCHOLOGY	1,172	0.04%	14
OPTOMETRY	515	0.02%	6
NURSING HOME ADM	783	0.03%	10
SOCIAL WRK & MNTL HLTH	1,986	0.06%	25
SOCIAL WRK LIC BD	855	0.03%	11
MARR & FAMILY THERAPY BD	509	0.02%	6
UNLIC MNTL HLTH PROV BD	716	0.02%	9
PODIATRY	298	0.01%	4
VETERINARY MEDICINE	663	0.02%	8

SCHEDULE 25.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,094	0.20%	75
HIGHER ED COORD BD	14,307	0.47%	177
HIGHER ED FAC AUTH	39	0.00%	0
HOUSING FINANCE	12,914	0.42%	160
HUMAN RIGHTS	2,266	0.07%	28
HUMAN SERVICES-CENT OFF	134,311	4.39%	1,661
HUMAN SERVICES-INSTITUTNS	99,444	3.25%	1,230
INDIAN AFFAIRS	1,321	0.04%	16
INVESTMENT BOARD	2,196	0.07%	27
IRON RANGE RESOURCES	17,336	0.57%	214
JOBS & TRAINING	266,271	8.70%	3,293
LABOR & INDUSTRY	46,558	1.52%	576
LEGISLATIVE AUDIT	2,340	0.08%	29
MEDIATION SVCS	1,790	0.06%	22
MILITARY AFFAIRS	22,964	0.75%	284
NATURAL RESOURCES	315,358	10.30%	3,900
NON-HEALTH LIC BDS			
BOXING	410	0.01%	5
BARBERS	1,081	0.04%	13
ELECTRICITY	4,567	0.15%	56
ARCHITECTS & ENG	2,529	0.08%	31
ABSTRACTORS	140	0.00%	2
ACCOUNTANCY	2,207	0.07%	27
PEACE OFFICERS	2,202	0.07%	27
PARI-MUTUEL RACING	3,491	0.11%	43
PLANNING	10,218	0.33%	126
POLLUTION CONTROL	44,643	1.46%	552
PUB EMP RET ASSN	5,375	0.18%	66
PUBLIC SAFETY	497,964	16.27%	6,158
PUBLIC SERVICE	10,362	0.34%	128
PUBLIC UTIL COMM	2,872	0.09%	36
REVENUE	56,510	1.85%	699
SECRETARY OF STATE	13,946	0.46%	172
STATE LOTTERY	3,524	0.12%	44
STATE RETIREMENT	4,429	0.14%	55
STATE UNIV SYSTEM	168,223	5.49%	2,080
TEACHERS RETIREMENT	2,544	0.08%	31
TRADE & ECON DEV	40,607	1.33%	502
TRANSPORTATION	237,856	7.77%	2,941
TRANSPORTATION REG BD	516	0.02%	6
TREASURER	3,564	0.12%	44
VETERANS AFFAIRS	7,550	0.25%	93
VETERANS HOME BD	23,625	0.77%	292
WASTE MGMT BD	2,037	0.07%	25
WRKRS COMP CT OF APPEALS	682	0.02%	8
ZOO	24,458	0.80%	302
OTHER	95,727	3.13%	1,187
TOTAL	3,061,564	100.00%	37,860

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 25.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	2	0.02%	6
BUILDING FUND	4	0.05%	11
PLANT MGMT	12	0.14%	34
STATE REGISTER & DOCUMENTS	4	0.05%	11
MICROGRAPHICS	2	0.02%	6
ELECT EQUIP RNTL	1	0.01%	3
STARS	1	0.01%	3
TELECOMMUNICATIONS	3	0.03%	9
MOTOR POOL	3	0.03%	9
STATE PRINTER	1	0.01%	3
CENTRAL STORES	2	0.02%	6
MATERIALS SERVICES DISTRIBUTION	11	0.13%	31
COMMUTER VANS	1	0.01%	3
COMPUTER SERVICES	44	0.51%	126
ADDRESSING & INSERT	1	0.01%	3
MATERIALS TRANSFER	1	0.01%	3
CAPITOL PARKING	2	0.02%	6
MGMT ANALYSIS-SP FD	2	0.02%	6
IISAC	2	0.02%	6
911 EMERGENCY	4	0.05%	11
RISK MANAGEMENT	1	0.01%	3
VOLUNTEER SERVICES	2	0.02%	6
OTHER	12	0.14%	34
AGRICULTURE	151	1.76%	431
ANIMAL HEALTH BD	13	0.15%	37
ARTS BOARD	39	0.45%	111
ATTORNEY GENERAL	111	1.29%	317
AUDITOR	10	0.12%	29
COMMERCE	29	0.34%	83
COMMUNICATION IMPAIRED BD	2	0.02%	6
COMMUNITY COLLEGE BD	99	1.15%	282
CORRECTIONS	742	8.65%	2,117
DISABILITY COUNCIL	7	0.08%	20
EDUCATION-CENTRAL OFFICE	542	6.32%	1,546
EDUCATION-FARIBAULT SCHOOLS	65	0.76%	185
EDUCATION-VO-TECH	204	2.38%	582
EMPLOYEE RELATIONS	62	0.72%	177
GAMING-ADMIN UNIT	1	0.01%	3
GAMBLING CONTROL	4	0.05%	11
GREATER MN CORP	11	0.13%	31
HEALTH	609	7.10%	1,738
HEALTH LIC BDS			
MEDICAL EXAMINERS	5	0.06%	14
NURSING	5	0.06%	14
PHARMACY	4	0.05%	11
DENTISTRY	3	0.03%	9
CHIROPRACTORS	3	0.03%	9
PSYCHOLOGY	2	0.02%	6
OPTOMETRY	2	0.02%	6
NURSING HOME ADM	3	0.03%	9
SOCIAL WRK & MNTL HLTH	2	0.02%	6
SOCIAL WRK LIC BD	2	0.02%	6
MARR & FAMILY THERAPY BD	2	0.02%	6
UNLIC MNTL HLTH PROV BD	3	0.03%	9
PODIATRY	2	0.02%	6
VETERINARY MEDICINE	3	0.03%	9

SCHEDULE 25.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	7	0.08%	20
HIGHER ED COORD BD	48	0.56%	137
HIGHER ED FAC AUTH	1	0.01%	3
HOUSING FINANCE	52	0.61%	148
HUMAN RIGHTS	24	0.28%	68
HUMAN SERVICES-CENT OFF	433	5.05%	1,235
HUMAN SERVICES-INSTITUTNS	357	4.16%	1,019
INDIAN AFFAIRS	19	0.22%	54
INVESTMENT BOARD	33	0.38%	94
IRON RANGE RESOURCES	58	0.68%	165
JOBS & TRAINING	143	1.67%	408
LABOR & INDUSTRY	109	1.27%	311
LEGISLATIVE AUDIT	6	0.07%	17
MEDIATION SVCS	3	0.03%	9
MILITARY AFFAIRS	54	0.63%	154
NATURAL RESOURCES	1,489	17.35%	4,248
NON-HEALTH LIC BDS			
BOXING	1	0.01%	3
BARBERS	2	0.02%	6
ELECTRICITY	5	0.06%	14
ARCHITECTS & ENG	2	0.02%	6
ABSTRACTORS	2	0.02%	6
ACCOUNTANCY	2	0.02%	6
PEACE OFFICERS	5	0.06%	14
PARI-MUTUEL RACING	18	0.21%	51
PLANNING	82	0.96%	234
POLLUTION CONTROL	357	4.16%	1,019
PUB EMP RET ASSN	7	0.08%	20
PUBLIC SAFETY	379	4.42%	1,081
PUBLIC SERVICE	37	0.43%	106
PUBLIC UTIL COMM	7	0.08%	20
REVENUE	313	3.65%	893
SECRETARY OF STATE	27	0.31%	77
STATE LOTTERY	3	0.03%	9
STATE RETIREMENT	11	0.13%	31
STATE UNIV SYSTEM	74	0.86%	211
TEACHERS RETIREMENT	3	0.03%	9
TRADE & ECON DEV	229	2.67%	653
TRANSPORTATION	550	6.41%	1,569
TRANSPORTATION REG BD	2	0.02%	6
TREASURER	4	0.05%	11
VETERANS AFFAIRS	12	0.14%	34
VETERANS HOME BD	104	1.21%	297
WASTE MGMT BD	17	0.20%	49
WRKRS COMP CT OF APPEALS	2	0.02%	6
ZOO	114	1.33%	325
OTHER	513	5.98%	1,459
TOTAL	8,580	100.00%	24,480

ALLOCATION BASIS: NUMBER OF AIDS (ALLOTMENT ACCOUNTS) 9-03-90
SOURCE: COMPUTER REPORT

SCHEDULE 25.6
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPO ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	40	34	6
BUILDING FUND	95	84	11
PLANT MGMT	176	142	34
STATE REGISTER & DOCUMENTS	73	62	11
MICROGRAPHICS	27	21	6
ELECT EQUIP RNTL	25	22	3
STARS	7	4	3
TELECOMMUNICATIONS	212	203	9
MOTOR POOL	290	281	9
STATE PRINTER	189	186	3
CENTRAL STORES	280	274	6
MATERIALS SERVICES DISTRIBUTION	61	30	31
COMMUTER VANS	13	10	3
COMPUTER SERVICES	324	198	126
ADDRESSING & INSERT	15	12	3
MATERIALS TRANSFER	4	1	3
CAPITOL PARKING	37	31	6
MGMT ANALYSIS-SP FD	14	8	6
IISAC	10	4	6
911 EMERGENCY	65	54	11
RISK MANAGEMENT	15	12	3
VOLUNTEER SERVICES	10	4	6
OTHER	53	19	34
AGRICULTURE	1,023	592	431
ANIMAL HEALTH BD	92	55	37
ARTS BOARD	155	44	111
ATTORNEY GENERAL	582	265	317
AUDITOR	96	67	29
COMMERCE	448	365	83
COMMUNICATION IMPAIRED BD	16	10	6
COMMUNITY COLLEGE BD	2,038	1,756	282
CORRECTIONS	3,789	1,672	2,117
DISABILITY COUNCIL	42	22	20
EDUCATION-CENTRAL OFFICE	2,741	1,195	1,546
EDUCATION-FARIBAULT SCHOOLS	274	89	185
EDUCATION-VO-TECH	879	297	582
EMPLOYEE RELATIONS	1,078	901	177
GAMING-ADMIN UNIT	6	3	3
GAMBLING CONTROL	26	15	11
GREATER MN CORP	71	40	31
HEALTH	2,803	1,065	1,738
HEALTH LIC BDS			
MEDICAL EXAMINERS	63	49	14
NURSING	69	55	14
PHARMACY	33	22	11
DENTISTRY	38	29	9
CHIROPRACTORS	29	20	9
PSYCHOLOGY	20	14	6
OPTOMETRY	12	6	6
NURSING HOME ADM	19	10	9
SOCIAL WRK & MNTL HLTH	31	25	6
SOCIAL WRK LIC BD	17	11	6
MARR & FAMILY THERAPY BD	12	6	6
UNLIC MNTL HLTH PROV BD	18	9	9
PODIATRY	10	4	6
VETERINARY MEDICINE	17	8	9

SCHEDULE 25.6
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPO ALLOCATION
HEARING EXAMINER	95	75	20
HIGHER ED COORD BD	314	177	137
HIGHER ED FAC AUTH	3	0	3
HOUSING FINANCE	308	160	148
HUMAN RIGHTS	96	28	68
HUMAN SERVICES-CENT OFF	2,896	1,661	1,235
HUMAN SERVICES-INSTITUTNS	2,249	1,230	1,019
INDIAN AFFAIRS	70	16	54
INVESTMENT BOARD	121	27	94
IRON RANGE RESOURCES	379	214	165
JOBS & TRAINING	3,701	3,293	408
LABOR & INDUSTRY	887	576	311
LEGISLATIVE AUDIT	46	29	17
MEDIATION SVCS	31	22	9
MILITARY AFFAIRS	438	284	154
NATURAL RESOURCES	8,148	3,900	4,248
NON-HEALTH LIC BDS			
BOXING	8	5	3
BARBERS	19	13	6
ELECTRICITY	70	56	14
ARCHITECTS & ENG	37	31	6
ABSTRACTORS	8	2	6
ACCOUNTANCY	33	27	6
PEACE OFFICERS	41	27	14
PARI-MUTUEL RACING	94	43	51
PLANNING	360	126	234
POLLUTION CONTROL	1,571	552	1,019
PUB EMP RET ASSN	86	66	20
PUBLIC SAFETY	7,239	6,158	1,081
PUBLIC SERVICE	234	128	106
PUBLIC UTIL COMM	56	36	20
REVENUE	1,592	699	893
SECRETARY OF STATE	249	172	77
STATE LOTTERY	53	44	9
STATE RETIREMENT	86	55	31
STATE UNIV SYSTEM	2,291	2,080	211
TEACHERS RETIREMENT	40	31	9
TRADE & ECON DEV	1,155	502	653
TRANSPORTATION	4,510	2,941	1,569
TRANSPORTATION REG BD	12	6	6
TREASURER	55	44	11
VETERANS AFFAIRS	127	93	34
VETERANS HOME BD	589	292	297
WASTE MGMT BD	74	25	49
WRKRS COMP CT OF APPEALS	14	8	6
ZOO	627	302	325
OTHER	2,646	1,187	1,459
TOTAL	62,340	37,860	24,480

SCHEDULE 26.1
FISCAL 90 ACTUAL

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
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	135,638
LEGISLATIVE AUDIT	21,917
TOTAL ALLOCATED ADDITIONS	157,555
TOTAL TO BE ALLOCATED	157,555

SCHEDULE 26.3
ACTUAL 1990

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	157,555	146,371	11,184
COST BY FUNCTION	157,555	146,371	11,184
ALLOCABLE COSTS	157,555	146,371	11,184
DISALLOWED	(11,184)		(11,184)
NET ALLOCATION	146,371	146,371	0

SCHEDULE 26.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	2,758	0.09%	132
BUILDING FUND	6,790	0.22%	325
PLANT MGMT	11,506	0.38%	550
STATE REGISTER & DOCUMENTS	5,054	0.17%	242
MICROGRAPHICS	1,726	0.06%	83
ELECT EQUIP RNTL	1,798	0.06%	86
STARS	335	0.01%	16
TELECOMMUNICATIONS	16,406	0.54%	784
MOTOR POOL	22,726	0.74%	1,087
STATE PRINTER	15,016	0.49%	718
CENTRAL STORES	22,177	0.72%	1,060
MATERIALS SERVICES DISTRIBUTION	2,460	0.08%	118
COMMUTER VANS	806	0.03%	39
COMPUTER SERVICES	16,015	0.52%	766
ADDRESSING & INSERT	944	0.03%	45
MATERIALS TRANSFER	45	0.00%	2
CAPITOL PARKING	2,480	0.08%	119
MGMT ANALYSIS-SP FD	621	0.02%	30
IISAC	303	0.01%	14
911 EMERGENCY	4,368	0.14%	209
RISK MANAGEMENT	938	0.03%	45
VOLUNTEER SERVICES	286	0.01%	14
OTHER	1,538	0.05%	74
AGRICULTURE	47,845	1.56%	2,287
ANIMAL HEALTH BD	4,481	0.15%	214
ARTS BOARD	3,541	0.12%	169
ATTORNEY GENERAL	21,440	0.70%	1,025
AUDITOR	5,410	0.18%	259
COMMERCE	29,480	0.96%	1,409
COMMUNICATION IMPAIRED BD	769	0.03%	37
COMMUNITY COLLEGE BD	141,960	4.64%	6,787
CORRECTIONS	135,215	4.42%	6,465
DISABILITY COUNCIL	1,742	0.06%	83
EDUCATION-CENTRAL OFFICE	96,648	3.16%	4,621
EDUCATION-FARIBAULT SCHOOLS	7,188	0.23%	344
EDUCATION-VO-TECH	24,019	0.78%	1,148
EMPLOYEE RELATIONS	72,887	2.38%	3,485
GAMING-ADMIN UNIT	236	0.01%	11
GAMBLING CONTROL	1,201	0.04%	57
GREATER MN CORP	3,261	0.11%	156
HEALTH	86,107	2.81%	4,117
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.13%	190
NURSING	4,411	0.14%	211
PHARMACY	1,793	0.06%	86
DENTISTRY	2,350	0.08%	112
CHIROPRACTORS	1,654	0.05%	79
PSYCHOLOGY	1,172	0.04%	56
OPTOMETRY	515	0.02%	25
NURSING HOME ADM	783	0.03%	37
SOCIAL WRK & MNTL HLTH	1,986	0.06%	95
SOCIAL WRK LIC BD	855	0.03%	41
MARR & FAMILY THERAPY BD	509	0.02%	24
UNLIC MNTL HLTH PROV BD	716	0.02%	34
PODIATRY	298	0.01%	14
VETERINARY MEDICINE	663	0.02%	32

SCHEDULE 26.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,094	0.20%	291
HIGHER ED COORD BD	14,307	0.47%	684
HIGHER ED FAC AUTH	39	0.00%	2
HOUSING FINANCE	12,914	0.42%	617
HUMAN RIGHTS	2,266	0.07%	108
HUMAN SERVICES-CENT OFF	134,311	4.39%	6,421
HUMAN SERVICES-INSTITUTNS	99,444	3.25%	4,754
INDIAN AFFAIRS	1,321	0.04%	63
INVESTMENT BOARD	2,196	0.07%	105
IRON RANGE RESOURCES	17,336	0.57%	829
JOBS & TRAINING	266,271	8.70%	12,730
LABOR & INDUSTRY	46,558	1.52%	2,226
LEGISLATIVE AUDIT	2,340	0.08%	112
MEDIATION SVCS	1,790	0.06%	86
MILITARY AFFAIRS	22,964	0.75%	1,098
NATURAL RESOURCES	315,358	10.30%	15,077
NON-HEALTH LIC BDS			
BOXING	410	0.01%	20
BARBERS	1,081	0.04%	52
ELECTRICITY	4,567	0.15%	218
ARCHITECTS & ENG	2,529	0.08%	121
ABSTRACTORS	140	0.00%	7
ACCOUNTANCY	2,207	0.07%	106
PEACE OFFICERS	2,202	0.07%	105
PARI-MUTUEL RACING	3,491	0.11%	167
PLANNING	10,218	0.33%	489
POLLUTION CONTROL	44,643	1.46%	2,134
PUB EMP RET ASSN	5,375	0.18%	257
PUBLIC SAFETY	497,964	16.27%	23,807
PUBLIC SERVICE	10,362	0.34%	495
PUBLIC UTIL COMM	2,872	0.09%	137
REVENUE	56,510	1.85%	2,702
SECRETARY OF STATE	13,946	0.46%	667
STATE LOTTERY	3,524	0.12%	168
STATE RETIREMENT	4,429	0.14%	212
STATE UNIV SYSTEM	168,223	5.49%	8,043
TEACHERS RETIREMENT	2,544	0.08%	122
TRADE & ECON DEV	40,607	1.33%	1,941
TRANSPORTATION	237,856	7.77%	11,372
TRANSPORTATION REG BD	516	0.02%	25
TREASURER	3,564	0.12%	170
VETERANS AFFAIRS	7,550	0.25%	361
VETERANS HOME BD	23,625	0.77%	1,129
WASTE MGMT BD	2,037	0.07%	97
WRKRS COMP CT OF APPEALS	682	0.02%	33
ZOO	24,458	0.80%	1,169
OTHER	95,727	3.13%	4,574
TOTAL	3,061,564	100.00%	146,371

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 26.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
BLDG CODE & CONST CRD	132	132
BUILDING FUND	325	325
PLANT MGMT	550	550
STATE REGISTER & DOCUMENTS	242	242
MICROGRAPHICS	83	83
ELECT EQUIP RNTL	86	86
STARS	16	16
TELECOMMUNICATIONS	784	784
MOTOR POOL	1,087	1,087
STATE PRINTER	718	718
CENTRAL STORES	1,060	1,060
MATERIALS SERVICES DISTRIBUTION	118	118
COMMUTER VANS	39	39
COMPUTER SERVICES	766	766
ADDRESSING & INSERT	45	45
MATERIALS TRANSFER	2	2
CAPITOL PARKING	119	119
MGMT ANALYSIS-SP FD	30	30
IISAC	14	14
911 EMERGENCY	209	209
RISK MANAGEMENT	45	45
VOLUNTEER SERVICES	14	14
OTHER	74	74
AGRICULTURE	2,287	2,287
ANIMAL HEALTH BD	214	214
ARTS BOARD	169	169
ATTORNEY GENERAL	1,025	1,025
AUDITOR	259	259
COMMERCE	1,409	1,409
COMMUNICATION IMPAIRED BD	37	37
COMMUNITY COLLEGE BD	6,787	6,787
CORRECTIONS	6,465	6,465
DISABILITY COUNCIL	83	83
EDUCATION-CENTRAL OFFICE	4,621	4,621
EDUCATION-FARIBAULT SCHOOLS	344	344
EDUCATION-VO-TECH	1,148	1,148
EMPLOYEE RELATIONS	3,485	3,485
GAMING-ADMIN UNIT	11	11
GAMBLING CONTROL	57	57
GREATER MN CORP	156	156
HEALTH	4,117	4,117
HEALTH LIC BDS		
MEDICAL EXAMINERS	190	190
NURSING	211	211
PHARMACY	86	86
DENTISTRY	112	112
CHIROPRACTORS	79	79
PSYCHOLOGY	56	56
OPTOMETRY	25	25
NURSING HOME ADM	37	37
SOCIAL WRK & MNTL HLTH	95	95
SOCIAL WRK LIC BD	41	41
MARR & FAMILY THERAPY BD	24	24
UNLIC MNTL HLTH PROV BD	34	34
PODIATRY	14	14
VETERINARY MEDICINE	32	32

SCHEDULE 26.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HEARING EXAMINER	291	291
HIGHER ED COORD BD	684	684
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	617	617
HUMAN RIGHTS	108	108
HUMAN SERVICES-CENT OFF	6,421	6,421
HUMAN SERVICES-INSTITUTNS	4,754	4,754
INDIAN AFFAIRS	63	63
INVESTMENT BOARD	105	105
IRON RANGE RESOURCES	829	829
JOBS & TRAINING	12,730	12,730
LABOR & INDUSTRY	2,226	2,226
LEGISLATIVE AUDIT	112	112
MEDIATION SVCS	86	86
MILITARY AFFAIRS	1,098	1,098
NATURAL RESOURCES	15,077	15,077
NON-HEALTH LIC BDS		
BOXING	20	20
BARBERS	52	52
ELECTRICITY	218	218
ARCHITECTS & ENG	121	121
ABSTRACTORS	7	7
ACCOUNTANCY	106	106
PEACE OFFICERS	105	105
PARI-MUTUEL RACING	167	167
PLANNING	489	489
POLLUTION CONTROL	2,134	2,134
PUB EMP RET ASSN	257	257
PUBLIC SAFETY	23,807	23,807
PUBLIC SERVICE	495	495
PUBLIC UTIL COMM	137	137
REVENUE	2,702	2,702
SECRETARY OF STATE	667	667
STATE LOTTERY	168	168
STATE RETIREMENT	212	212
STATE UNIV SYSTEM	8,043	8,043
TEACHERS RETIREMENT	122	122
TRADE & ECON DEV	1,941	1,941
TRANSPORTATION	11,372	11,372
TRANSPORTATION REG BD	25	25
TREASURER	170	170
VETERANS AFFAIRS	361	361
VETERANS HOME BD	1,129	1,129
WASTE MGMT BD	97	97
WRKRS COMP CT OF APPEALS	33	33
ZOO	1,169	1,169
OTHER	4,574	4,574
TOTAL	146,371	146,371

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
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMN	71,738
LEGISLATIVE AUDITOR	66,806
TOTAL ALLOCATED ADDITIONS	138,544
TOTAL TO BE ALLOCATED	138,544

SCHEDULE 27.3
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCIAL REPORTING	SINGLE AUDIT	CENTRAL PAYROLL	GENERAL GOVT
ALLOCATED ADDITIONS	138,544	26,138	1,040	65,836	45,530
COST BY FUNCTION	138,544	26,138	1,040	65,836	45,530
ALLOCABLE COSTS	138,544	26,138	1,040	65,836	45,530
DISALLOWED	(45,530)				(45,530)
NET ALLOCATION	93,014	26,138	1,040	65,836	0

SCHEDULE 27.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	2,758	0.09%	24
BUILDING FUND	6,790	0.22%	58
PLANT MGMT	11,506	0.38%	98
STATE REGISTER & DOCUMENTS	5,054	0.17%	43
MICROGRAPHICS	1,726	0.06%	15
ELECT EQUIP RNTL	1,798	0.06%	15
STARS	335	0.01%	3
TELECOMMUNICATIONS	16,406	0.54%	140
MOTOR POOL	22,726	0.74%	194
STATE PRINTER	15,016	0.49%	128
CENTRAL STORES	22,177	0.72%	189
MATERIALS SERVICES DISTRIBUTION	2,460	0.08%	21
COMMUTER VANS	806	0.03%	7
COMPUTER SERVICES	16,015	0.52%	137
ADDRESSING & INSERT	944	0.03%	8
MATERIALS TRANSFER	45	0.00%	0
CAPITOL PARKING	2,480	0.08%	21
MGMT ANALYSIS-SP FD	621	0.02%	5
IISAC	303	0.01%	3
911 EMERGENCY	4,368	0.14%	37
RISK MANAGEMENT	938	0.03%	8
VOLUNTEER SERVICES	286	0.01%	2
OTHER	1,538	0.05%	13
AGRICULTURE	47,845	1.56%	408
ANIMAL HEALTH BD	4,481	0.15%	38
ARTS BOARD	3,541	0.12%	30
ATTORNEY GENERAL	21,440	0.70%	183
AUDITOR	5,410	0.18%	46
COMMERCE	29,480	0.96%	252
COMMUNICATION IMPAIRED BD	769	0.03%	7
COMMUNITY COLLEGE BD	141,960	4.64%	1,212
CORRECTIONS	135,215	4.42%	1,154
DISABILITY COUNCIL	1,742	0.06%	15
EDUCATION-CENTRAL OFFICE	96,648	3.16%	825
EDUCATION-FARIBAULT SCHOOLS	7,188	0.23%	61
EDUCATION-VO-TECH	24,019	0.78%	205
EMPLOYEE RELATIONS	72,887	2.38%	622
GAMING-ADMIN UNIT	236	0.01%	2
GAMBLING CONTROL	1,201	0.04%	10
GREATER MN CORP	3,261	0.11%	28
HEALTH	86,107	2.81%	735
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.13%	34
NURSING	4,411	0.14%	38
PHARMACY	1,793	0.06%	15
DENTISTRY	2,350	0.08%	20
CHIROPRACTORS	1,654	0.05%	14
PSYCHOLOGY	1,172	0.04%	10
OPTOMETRY	515	0.02%	4
NURSING HOME ADM	783	0.03%	7
SOCIAL WRK & MNTL HLTH	1,986	0.06%	17
SOCIAL WRK LIC BD	855	0.03%	7
MARR & FAMILY THERAPY BD	509	0.02%	4
UNLIC MNTL HLTH PROV BD	716	0.02%	6
PODIATRY	298	0.01%	3
VETERINARY MEDICINE	663	0.02%	6

SCHEDULE 27.4
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,094	0.20%	52
HIGHER ED COORD BD	14,307	0.47%	122
HIGHER ED FAC AUTH	39	0.00%	0
HOUSING FINANCE	12,914	0.42%	110
HUMAN RIGHTS	2,266	0.07%	19
HUMAN SERVICES-CENT OFF	134,311	4.39%	1,147
HUMAN SERVICES-INSTITUTNS	99,444	3.25%	849
INDIAN AFFAIRS	1,321	0.04%	11
INVESTMENT BOARD	2,196	0.07%	19
IRON RANGE RESOURCES	17,336	0.57%	148
JOBS & TRAINING	266,271	8.70%	2,273
LABOR & INDUSTRY	46,558	1.52%	397
LEGISLATIVE AUDIT	2,340	0.08%	20
MEDIATION SVCS	1,790	0.06%	15
MILITARY AFFAIRS	22,964	0.75%	196
NATURAL RESOURCES	315,358	10.30%	2,692
NON-HEALTH LIC BDS			
BOXING	410	0.01%	4
BARBERS	1,081	0.04%	9
ELECTRICITY	4,567	0.15%	39
ARCHITECTS & ENG	2,529	0.08%	22
ABSTRACTORS	140	0.00%	1
ACCOUNTANCY	2,207	0.07%	19
PEACE OFFICERS	2,202	0.07%	19
PARI-MUTUEL RACING	3,491	0.11%	30
PLANNING	10,218	0.33%	87
POLLUTION CONTROL	44,643	1.46%	381
PUB EMP RET ASSN	5,375	0.18%	46
PUBLIC SAFETY	497,964	16.27%	4,251
PUBLIC SERVICE	10,362	0.34%	88
PUBLIC UTIL COMM	2,872	0.09%	25
REVENUE	56,510	1.85%	482
SECRETARY OF STATE	13,946	0.46%	119
STATE LOTTERY	3,524	0.12%	30
STATE RETIREMENT	4,429	0.14%	38
STATE UNIV SYSTEM	168,223	5.49%	1,436
TEACHERS RETIREMENT	2,544	0.08%	22
TRADE & ECON DEV	40,607	1.33%	347
TRANSPORTATION	237,856	7.77%	2,031
TRANSPORTATION REG BD	516	0.02%	4
TREASURER	3,564	0.12%	30
VETERANS AFFAIRS	7,550	0.25%	64
VETERANS HOME BD	23,625	0.77%	202
WASTE MGMT BD	2,037	0.07%	17
WRKRS COMP CT OF APPEALS	682	0.02%	6
ZOO	24,458	0.80%	209
OTHER	95,727	3.13%	823
TOTAL	3,061,564	100.00%	26,138

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 27.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	5,525	0.05%	34
BUILDING FUND	402	0.00%	2
PLANT MGMT	49,515	0.47%	307
STATE REGISTER & DOCUMENTS	5,463	0.05%	34
MICROGRAPHICS	4,306	0.04%	27
ELECT EQUIP RNTL	1,798	0.02%	11
STARS	1,168	0.01%	7
TELECOMMUNICATIONS	2,844	0.03%	18
MOTOR POOL	4,061	0.04%	25
STATE PRINTER	24,320	0.23%	151
CENTRAL STORES	4,568	0.04%	28
MATERIALS SERVICES DISTRIBUTION	3,563	0.03%	22
COMMUTER VANS	779	0.01%	5
COMPUTER SERVICES	65,475	0.62%	405
ADDRESSING & INSERT	4,505	0.04%	28
MATERIALS TRANSFER	3,453	0.03%	21
CAPITOL PARKING	2,853	0.03%	18
MGMT ANALYSIS-SP FD	2,614	0.02%	16
IISAC	0	0.00%	0
911 EMERGENCY	724	0.01%	4
RISK MANAGEMENT	470	0.00%	3
VOLUNTEER SERVICES	199	0.00%	1
OTHER	567	0.01%	4
AGRICULTURE	118,890	1.12%	736
ANIMAL HEALTH BD	15,769	0.15%	98
ARTS BOARD	3,748	0.04%	23
ATTORNEY GENERAL	91,628	0.86%	567
AUDITOR	28,879	0.27%	179
COMMERCE	56,587	0.53%	350
COMMUNICATION IMPAIRED BD	233	0.00%	1
COMMUNITY COLLEGE BD	520,064	4.89%	3,220
CORRECTIONS	573,277	5.39%	3,549
DISABILITY COUNCIL	2,206	0.02%	14
EDUCATION-CENTRAL OFFICE	142,146	1.34%	880
EDUCATION-FARIBAULT SCHOOLS	7,892	0.07%	49
EDUCATION-VO-TECH	28,939	0.27%	179
EMPLOYEE RELATIONS	45,110	0.42%	279
GAMING-ADMIN UNIT	311	0.00%	2
GAMBLING CONTROL	2,318	0.02%	14
GREATER MN CORP	0	0.00%	0
HEALTH	211,912	1.99%	1,312
HEALTH LIC BDS			
MEDICAL EXAMINERS	6,072	0.06%	38
NURSING	5,533	0.05%	34
PHARMACY	1,458	0.01%	9
DENTISTRY	1,157	0.01%	7
CHIROPRACTORS	1,024	0.01%	6
PSYCHOLOGY	957	0.01%	6
OPTOMETRY	308	0.00%	2
NURSING HOME ADM	463	0.00%	3
SOCIAL WRK & MNTL HLTH	1,309	0.01%	8
SOCIAL WRK LIC BD	387	0.00%	2
MARR & FAMILY THERAPY BD	203	0.00%	1
UNLIC MNTL HLTH PROV BD	216	0.00%	1
PODIATRY	320	0.00%	2
VETERINARY MEDICINE	437	0.00%	3

SCHEDULE 27.5
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	18,694	0.18%	116
HIGHER ED COORD BD	47,216	0.44%	292
HIGHER ED FAC AUTH	678	0.01%	4
HOUSING FINANCE	36,799	0.35%	228
HUMAN RIGHTS	18,138	0.17%	112
HUMAN SERVICES-CENT OFF	254,264	2.39%	1,574
HUMAN SERVICES-INSTITUTNS	2,007,691	18.88%	12,430
INDIAN AFFAIRS	1,488	0.01%	9
INVESTMENT BOARD	6,233	0.06%	39
IRON RANGE RESOURCES	30,746	0.29%	190
JOBS & TRAINING	544,349	5.12%	3,370
LABOR & INDUSTRY	102,686	0.97%	636
LEGISLATIVE AUDIT	16,881	0.16%	105
MEDIATION SVCS	4,578	0.04%	28
MILITARY AFFAIRS	112,967	1.06%	699
NATURAL RESOURCES	1,288,372	12.12%	7,976
NON-HEALTH LIC BDS			
BOXING	498	0.00%	3
BARBERS	437	0.00%	3
ELECTRICITY	5,074	0.05%	31
ARCHITECTS & ENG	1,528	0.01%	9
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,088	0.01%	7
PEACE OFFICERS	2,329	0.02%	14
PARI-MUTUEL RACING	2,324	0.02%	14
PLANNING	27,529	0.26%	170
POLLUTION CONTROL	171,029	1.61%	1,059
PUB EMP RET ASSN	17,100	0.16%	106
PUBLIC SAFETY	525,845	4.94%	3,255
PUBLIC SERVICE	34,869	0.33%	216
PUBLIC UTIL COMM	9,742	0.09%	60
REVENUE	310,413	2.92%	1,922
SECRETARY OF STATE	19,480	0.18%	121
STATE LOTTERY	9,998	0.09%	62
STATE RETIREMENT	10,319	0.10%	64
STATE UNIV SYSTEM	983,765	9.25%	6,090
TEACHERS RETIREMENT	13,057	0.12%	81
TRADE & ECON DEV	84,155	0.79%	521
TRANSPORTATION	1,493,124	14.04%	9,244
TRANSPORTATION REG BD	2,464	0.02%	15
TREASURER	2,751	0.03%	17
VETERANS AFFAIRS	8,810	0.08%	55
VETERANS HOME BD	143,104	1.35%	886
WASTE MGMT BD	6,283	0.06%	39
WRKRS COMP CT OF APPEALS	4,290	0.04%	27
ZOO	52,158	0.49%	323
OTHER	139,937	1.32%	869
TOTAL	10,634,205	100.00%	65,836

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN F.Y. 1990
SOURCE: COMPUTER REPORT

SCHEDULE 27.6
ACTUAL 1990

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	2,299,949	0.11%	1
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECT EQUIP RNTL	0	0.00%	0
STARS	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
MATERIALS SERVICES DISTRIBUTION	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
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	2,351,278	0.11%	1
AGRICULTURE	1,043,715	0.05%	0
ANIMAL HEALTH BD	168,659	0.01%	0
ARTS BOARD	598,265	0.03%	0
ATTORNEY GENERAL	546,443	0.03%	0
AUDITOR	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	5,107,631	0.24%	2
CORRECTIONS	1,997,357	0.09%	1
DISABILITY COUNCIL	1,000	0.00%	0
EDUCATION-CENTRAL OFFICE	188,215,931	8.66%	90
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	19,036,178	0.88%	9
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	57,070,686	2.63%	27
HEALTH LIC BDS			
MEDICAL EXAMINERS		0.00%	0
NURSING		0.00%	0
PHARMACY		0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

SCHEDULE 27.6
ACTUAL 1990

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	2,065,148	0.10%	1
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	63,143,889	2.91%	30
HUMAN RIGHTS	351,113	0.02%	0
HUMAN SERVICES-CENT OFF	1,165,027,918	53.61%	558
HUMAN SERVICES-INSTITUTNS	108,547	0.00%	0
INDIAN AFFAIRS	57,094	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	209,861,317	9.66%	100
LABOR & INDUSTRY	2,683,119	0.12%	1
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	10,278,684	0.47%	5
NATURAL RESOURCES	17,852,407	0.82%	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	27,106	0.00%	0
PARI-MUTUEL RACING	0	0.00%	0
PLANNING	4,545,091	0.21%	2
POLLUTION CONTROL	13,125,701	0.60%	6
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	13,423,645	0.62%	6
PUBLIC SERVICE	375,892	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	4,833,593	0.22%	2
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	28,006,207	1.29%	13
TRANSPORTATION	344,723,002	15.86%	165
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
VETERANS HOME BD	2,877,730	0.13%	1
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	87,377	0.00%	0
OTHER	11,122,749	0.51%	10
TOTAL	2,173,014,421	100.00%	1,040

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1990
SOURCE: COMPUTER REPORT FINU8603

SCHEDULE 27.7
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION				
BLDG CODE & CONST CRD	58	24	34	0
BUILDING FUND	61	58	2	1
PLANT MGMT	405	98	307	0
STATE REGISTER & DOCUMENTS	77	43	34	0
MICROGRAPHICS	42	15	27	0
ELECT EQUIP RNTL	26	15	11	0
STARS	10	3	7	0
TELECOMMUNICATIONS	158	140	18	0
MOTOR POOL	219	194	25	0
STATE PRINTER	279	128	151	0
CENTRAL STORES	217	189	28	0
MATERIALS SERVICES DISTRIBUTION	43	21	22	0
COMMUTER VANS	12	7	5	0
COMPUTER SERVICES	542	137	405	0
ADDRESSING & INSERT	36	8	28	0
MATERIALS TRANSFER	21	0	21	0
CAPITOL PARKING	39	21	18	0
MGMT ANALYSIS-SP FD	21	5	16	0
IISAC	3	3	0	0
911 EMERGENCY	41	37	4	0
RISK MANAGEMENT	11	8	3	0
VOLUNTEER SERVICES	3	2	1	0
OTHER	18	13	4	1
AGRICULTURE	1,144	408	736	0
ANIMAL HEALTH BD	136	38	98	0
ARTS BOARD	53	30	23	0
ATTORNEY GENERAL	750	183	567	0
AUDITOR	225	46	179	0
COMMERCE	602	252	350	0
COMMUNICATION IMPAIRED BD	8	7	1	0
COMMUNITY COLLEGE BD	4,434	1,212	3,220	2
CORRECTIONS	4,704	1,154	3,549	1
DISABILITY COUNCIL	29	15	14	0
EDUCATION-CENTRAL OFFICE	1,795	825	880	90
EDUCATION-FARIBAULT SCHOOLS	110	61	49	0
EDUCATION-VO-TECH	393	205	179	9
EMPLOYEE RELATIONS	901	622	279	0
GAMING-ADMIN UNIT	4	2	2	0
GAMBLING CONTROL	24	10	14	0
GREATER MN CORP	28	28	0	0
HEALTH	2,074	735	1,312	27
HEALTH LIC BDS				
MEDICAL EXAMINERS	72	34	38	0
NURSING	72	38	34	0
PHARMACY	24	15	9	0
DENTISTRY	27	20	7	0
CHIROPRACTORS	20	14	6	0
PSYCHOLOGY	16	10	6	0
OPTOMETRY	6	4	2	0
NURSING HOME ADM	10	7	3	0
SOCIAL WRK & MNTL HLTH	25	17	8	0
SOCIAL WRK LIC BD	9	7	2	0
MARR & FAMILY THERAPY BD	5	4	1	0
UNLIC MNTL HLTH PROV BD	7	6	1	0
PODIATRY	5	3	2	0
VETERINARY MEDICINE	9	6	3	0

SCHEDULE 27.7
ACTUAL 1990

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HEARING EXAMINER	168	52	116	0
HIGHER ED COORD BD	415	122	292	1
HIGHER ED FAC AUTH	4	0	4	0
HOUSING FINANCE	368	110	228	30
HUMAN RIGHTS	131	19	112	0
HUMAN SERVICES-CENT OFF	3,279	1,147	1,574	558
HUMAN SERVICES-INSTITUTNS	13,279	849	12,430	0
INDIAN AFFAIRS	20	11	9	0
INVESTMENT BOARD	58	19	39	0
IRON RANGE RESOURCES	338	148	190	0
JOBS & TRAINING	5,743	2,273	3,370	100
LABOR & INDUSTRY	1,034	397	636	1
LEGISLATIVE AUDIT	125	20	105	0
MEDIATION SVCS	43	15	28	0
MILITARY AFFAIRS	900	196	699	5
NATURAL RESOURCES	10,677	2,692	7,976	9
NON-HEALTH LIC BDS				
BOXING	7	4	3	0
BARBERS	12	9	3	0
ELECTRICITY	70	39	31	0
ARCHITECTS & ENG	31	22	9	0
ABSTRACTORS	1	1	0	0
ACCOUNTANCY	26	19	7	0
PEACE OFFICERS	33	19	14	0
PARI-MUTUEL RACING	44	30	14	0
PLANNING	259	87	170	2
POLLUTION CONTROL	1,446	381	1,059	6
PUB EMP RET ASSN	152	46	106	0
PUBLIC SAFETY	7,512	4,251	3,255	6
PUBLIC SERVICE	304	88	216	0
PUBLIC UTIL COMM	85	25	60	0
REVENUE	2,404	482	1,922	0
SECRETARY OF STATE	240	119	121	0
STATE LOTTERY	92	30	62	0
STATE RETIREMENT	102	38	64	0
STATE UNIV SYSTEM	7,528	1,436	6,090	2
TEACHERS RETIREMENT	103	22	81	0
TRADE & ECON DEV	881	347	521	13
TRANSPORTATION	11,440	2,031	9,244	165
TRANSPORTATION REG BD	19	4	15	0
TREASURER	47	30	17	0
VETERANS AFFAIRS	119	64	55	0
VETERANS HOME BD	1,089	202	886	1
WASTE MGMT BD	56	17	39	0
WRKRS COMP CT OF APPEALS	33	6	27	0
ZOO	532	209	323	0
OTHER	1,702	823	869	10
TOTAL	93,014	26,138	65,836	14,836

SCHEDULE 28.1
FISCAL 90 ACTUAL

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
ACTUAL 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990	
ALLOCATED ADDITIONS:	
ADMINISTRATION	
PROPERTY MANAGEMENT	33
INTERTECHNOLOGIES GRP	289
INFORMATION POLICY OFF	452
OPERATIONS MANAGEMENT	328
MATERIALS MANAGEMENT	76
FINANCE	
BUDGET	1,078
ACCOUNTING	3,485
OTHER	901
EMPLOYEE RELATIONS	31,647
MEDIATION SERVICES	33
LEGISLATIVE AUDIT	51,636
TREASURER	3,375
ATTORNEY GENERAL	6,207
ISB CREDIT	(25,095)
TOTAL ALLOCATED ADDITIONS	74,445
TOTAL TO BE ALLOCATED	74,445

SCHEDULE 28.3
ACTUAL 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PERSONNEL ADMN	TRAINING SVCS	WKRS COMP BENEFITS	EMP INS TRUST	OTHER
ALLOCATED ADDITIONS	74,445	26,729	1,277	8,261	35,912	2,266
COST BY FUNCTION	74,445	26,729	1,277	8,261	35,912	2,266
ALLOCABLE COSTS	74,445	26,729	1,277	8,261	35,912	2,266
DISALLOWED	(47,716)		(1,277)	(8,261)	(35,912)	(2,266)
NET ALLOCATION	26,729	26,729	0	0	0	0

SCHEDULE 28.4
ACTUAL 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	25.75	0.07%	19
BUILDING FUND	0.00	0.00%	0
PLANT MGMT	158.37	0.44%	117
STATE REGISTER & DOCUMENTS	20.13	0.06%	15
MICROGRAPHICS	15.61	0.04%	12
ELECT EQUIP RNTL	1.50	0.00%	1
STARS	4.88	0.01%	4
TELECOMMUNICATIONS	11.16	0.03%	8
MOTOR POOL	15.97	0.04%	12
STATE PRINTER	59.46	0.16%	44
CENTRAL STORES	14.01	0.04%	10
MATERIALS SERVICES DISTRIBUTION	9.65	0.03%	7
COMMUTER VANS	0.72	0.00%	1
COMPUTER SERVICES	235.35	0.65%	174
ADDRESSING & INSERT	6.78	0.02%	5
MATERIALS TRANSFER	12.00	0.03%	9
CAPITOL PARKING	1.60	0.00%	1
MGMT ANALYSIS-SP FD	10.47	0.03%	8
IISAC	0.00	0.00%	0
911 EMERGENCY	2.66	0.01%	2
RISK MANAGEMENT	0.90	0.00%	1
VOLUNTEER SERVICES	1.00	0.00%	1
OTHER	2.09	0.01%	2
AGRICULTURE	423.37	1.17%	313
ANIMAL HEALTH BD	36.16	0.10%	27
ARTS BOARD	15.33	0.04%	11
ATTORNEY GENERAL	372.03	1.03%	275
AUDITOR	105.79	0.29%	78
COMMERCE	226.00	0.63%	167
COMMUNICATION IMPAIRED BD	1.00	0.00%	1
COMMUNITY COLLEGE BD	2,416.13	6.69%	1,787
CORRECTIONS	2,027.31	5.61%	1,500
DISABILITY COUNCIL	9.90	0.03%	7
EDUCATION-CENTRAL OFFICE	405.65	1.12%	300
EDUCATION-FARIBAULT SCHOOLS	189.54	0.52%	140
EDUCATION-VO-TECH	112.72	0.31%	83
GAMING-ADMIN UNIT	2.17	0.01%	2
GAMBLING CONTROL	11.58	0.03%	9
GREATER MN CORP	0.00	0.00%	0
HEALTH	849.99	2.35%	629
HEALTH LIC BDS			
MEDICAL EXAMINERS	20.91	0.06%	15
NURSING	21.33	0.06%	16
PHARMACY	6.91	0.02%	5
DENTISTRY	5.04	0.01%	4
CHIROPRACTORS	4.00	0.01%	3
PSYCHOLOGY	3.43	0.01%	3
OPTOMETRY	1.82	0.01%	1
NURSING HOME ADM	2.00	0.01%	1
SOCIAL WRK & MNTL HLTH	7.08	0.02%	5
SOCIAL WRK LIC BD	1.04	0.00%	1
MARR & FAMILY THERAPY BD	0.83	0.00%	1
UNLIC MNTL HLTH PROV BD	1.00	0.00%	1
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.25	0.00%	1

SCHEDULE 28.4
ACTUAL 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	73.33	0.20%	54
HIGHER ED COORD BD	70.35	0.19%	52
HIGHER ED FAC AUTH	3.00	0.01%	2
HOUSING FINANCE	130.83	0.36%	97
HUMAN RIGHTS	67.45	0.19%	50
HUMAN SERVICES-CENT OFF	1,023.76	2.83%	757
HUMAN SERVICES-INSTITUTNS	5,607.49	15.52%	4,148
INDIAN AFFAIRS	6.00	0.02%	4
INVESTMENT BOARD	24.83	0.07%	18
IRON RANGE RESOURCES	130.93	0.36%	97
JOBS & TRAINING	2,012.79	5.57%	1,489
LABOR & INDUSTRY	339.45	0.94%	251
LEGISLATIVE AUDIT	68.72	0.19%	51
MEDIATION SVCS	20.00	0.06%	15
MILITARY AFFAIRS	339.84	0.94%	251
NATURAL RESOURCES	2,520.46	6.97%	1,864
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	1
BARBERS	2.00	0.01%	1
ELECTRICITY	20.83	0.06%	15
ARCHITECTS & ENG	6.33	0.02%	5
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	3
PEACE OFFICERS	0.00	0.00%	0
PARI-MUTUEL RACING	11.08	0.03%	8
PLANNING	106.44	0.29%	79
POLLUTION CONTROL	606.33	1.68%	448
PUB EMP RET ASSN	65.33	0.18%	48
PUBLIC SAFETY	1,775.13	4.91%	1,313
PUBLIC SERVICE	129.07	0.36%	95
PUBLIC UTIL COMM	34.72	0.10%	26
REVENUE	1,156.41	3.20%	855
SECRETARY OF STATE	62.06	0.17%	46
STATE LOTTERY	64.62	0.18%	48
STATE RETIREMENT	36.43	0.10%	27
STATE UNIV SYSTEM	4,713.93	13.04%	3,487
TEACHERS RETIREMENT	48.52	0.13%	36
TRADE & ECON DEV	253.05	0.70%	187
TRANSPORTATION	5,182.08	14.34%	3,833
TRANSPORTATION REG BD	9.00	0.02%	7
TREASURER	12.00	0.03%	9
VETERANS AFFAIRS	36.33	0.10%	27
VETERANS HOME BD	456.38	1.26%	338
WASTE MGMT BD	30.29	0.08%	22
WRKRS COMP CT OF APPEALS	19.15	0.05%	14
ZOO	151.23	0.42%	112
OTHER	812.06	2.25%	600
TOTAL	36,136.90	100.00%	26,729

ALLOCATION BASIS: ACTUAL EMPLOYEE COUNT F.Y. 1990
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 28.5
ACTUAL 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
BLDG CODE & CONST CRD	19	19
BUILDING FUND	0	0
PLANT MGMT	117	117
STATE REGISTER & DOCUMENTS	15	15
MICROGRAPHICS	12	12
ELECT EQUIP RNTL	1	1
STARS	4	4
TELECOMMUNICATIONS	8	8
MOTOR POOL	12	12
STATE PRINTER	44	44
CENTRAL STORES	10	10
MATERIALS SERVICES DISTRIBUTION	7	7
COMMUTER VANS	1	1
COMPUTER SERVICES	174	174
ADDRESSING & INSERT	5	5
MATERIALS TRANSFER	9	9
CAPITOL PARKING	1	1
MGMT ANALYSIS-SP FD	8	8
IISAC	0	0
911 EMERGENCY	2	2
RISK MANAGEMENT	1	1
VOLUNTEER SERVICES	1	1
OTHER	2	2
AGRICULTURE	313	313
ANIMAL HEALTH BD	27	27
ARTS BOARD	11	11
ATTORNEY GENERAL	275	275
AUDITOR	78	78
COMMERCE	167	167
COMMUNICATION IMPAIRED BD	1	1
COMMUNITY COLLEGE BD	1,787	1,787
CORRECTIONS	1,500	1,500
DISABILITY COUNCIL	7	7
EDUCATION-CENTRAL OFFICE	300	300
EDUCATION-FARIBAULT SCHOOLS	140	140
EDUCATION-VO-TECH	83	83
GAMING-ADMIN UNIT	2	2
GAMBLING CONTROL	9	9
GREATER MN CORP	0	0
HEALTH	629	629
HEALTH LIC BDS		
MEDICAL EXAMINERS	15	15
NURSING	16	16
PHARMACY	5	5
DENTISTRY	4	4
CHIROPRACTORS	3	3
PSYCHOLOGY	3	3
OPTOMETRY	1	1
NURSING HOME ADM	1	1
SOCIAL WRK & MNTL HLTH	5	5
SOCIAL WRK LIC BD	1	1
MARR & FAMILY THERAPY BD	1	1
UNLIC MNTL HLTH PROV BD	1	1
PODIATRY	0	0
VETERINARY MEDICINE	1	1

SCHEDULE 28.5
ACTUAL 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HEARING EXAMINER	54	54
HIGHER ED COORD BD	52	52
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	97	97
HUMAN RIGHTS	50	50
HUMAN SERVICES-CENT OFF	757	757
HUMAN SERVICES-INSTITUTNS	4,148	4,148
INDIAN AFFAIRS	4	4
INVESTMENT BOARD	18	18
IRON RANGE RESOURCES	97	97
JOBS & TRAINING	1,489	1,489
LABOR & INDUSTRY	251	251
LEGISLATIVE AUDIT	51	51
MEDIATION SVCS	15	15
MILITARY AFFAIRS	251	251
NATURAL RESOURCES	1,864	1,864
NON-HEALTH LIC BDS		
BOXING	1	1
BARBERS	1	1
ELECTRICITY	15	15
ARCHITECTS & ENG	5	5
ABSTRACTORS	0	0
ACCOUNTANCY	3	3
PEACE OFFICERS	0	0
PARI-MUTUEL RACING	8	8
PLANNING	79	79
POLLUTION CONTROL	448	448
PUB EMP RET ASSN	48	48
PUBLIC SAFETY	1,313	1,313
PUBLIC SERVICE	95	95
PUBLIC UTIL COMM	26	26
REVENUE	855	855
SECRETARY OF STATE	46	46
STATE LOTTERY	48	48
STATE RETIREMENT	27	27
STATE UNIV SYSTEM	3,487	3,487
TEACHERS RETIREMENT	36	36
TRADE & ECON DEV	187	187
TRANSPORTATION	3,833	3,833
TRANSPORTATION REG BD	7	7
TREASURER	9	9
VETERANS AFFAIRS	27	27
VETERANS HOME BD	338	338
WASTE MGMT BD	22	22
WRKRS COMP CT OF APPEALS	14	14
ZOO	112	112
OTHER	600	600
TOTAL	26,729	26,729

SCHEDULE 29.1
FISCAL 90 ACTUAL

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
ACTUAL 1990

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	0
INTERTECHNOLOGIES GRP	41
INFORMATION POLICY OFF	19
OPERATIONS MANAGEMENT	38
MATERIALS MANAGEMENT	15
FINANCE	
BUDGET	31
ACCOUNTING	86
OTHER	43
EMPLOYEE RELATIONS	15
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	35
TREASURER	83
ATTORNEY GENERAL	1,178
SINGLE AUDIT	0
ISB CREDIT	(1,027)
TOTAL ALLOCATED ADDITIONS	557
TOTAL TO BE ALLOCATED	557

SCHEDULE 29.3
ACTUAL 1990

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE AGENCIES	OTHER SERVICES
ALLOCATED ADDITIONS	557	13	544
COST BY FUNCTION	557	13	544
ALLOCABLE COSTS	557	13	544
DISALLOWED	(544)		(544)
NET ALLOCATION	13	13	0

SCHEDULE 29.4
ACTUAL 1990

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	23	0.07%	0
BUILDING FUND	0	0.00%	0
PLANT MGMT	151	0.44%	0
STATE REGISTER & DOCUMENTS	19	0.06%	0
MICROGRAPHICS	14	0.04%	0
ELECT EQUIP RNTL	0	0.00%	0
STARS	5	0.01%	0
TELECOMMUNICATIONS	6	0.02%	0
MOTOR POOL	17	0.05%	0
STATE PRINTER	66	0.19%	0
CENTRAL STORES	11	0.03%	0
MATERIALS SERVICES DISTRIBUTION	8	0.02%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	223	0.65%	0
ADDRESSING & INSERT	16	0.05%	0
MATERIALS TRANSFER	11	0.03%	0
CAPITOL PARKING	0	0.00%	0
MGMT ANALYSIS-SP FD	11	0.03%	0
IISAC	0	0.00%	0
911 EMERGENCY	3	0.01%	0
RISK MANAGEMENT	1	0.00%	0
VOLUNTEER SERVICES	1	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	430	1.25%	0
ANIMAL HEALTH BD	35	0.10%	0
ARTS BOARD	12	0.03%	0
ATTORNEY GENERAL	100	0.29%	0
AUDITOR	85	0.25%	0
COMMERCE	205	0.60%	0
COMMUNICATION IMPAIRED BD	1	0.00%	0
COMMUNITY COLLEGE BD	2,212	6.42%	1
CORRECTIONS	2,009	5.83%	1
DISABILITY COUNCIL	11	0.03%	0
EDUCATION-CENTRAL OFFICE	362	1.05%	0
EDUCATION-FARIBAULT SCHOOLS	197	0.57%	0
EDUCATION-VO-TECH	96	0.28%	0
GAMING-ADMIN UNIT	2	0.01%	0
GAMBLING CONTROL	8	0.02%	0
GREATER MN CORP	0	0.00%	0
HEALTH	838	2.43%	0
HEALTH LIC BDS			
MEDICAL EXAMINERS	21	0.06%	0
NURSING	21	0.06%	0
PHARMACY	5	0.01%	0
DENTISTRY	6	0.02%	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	7	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	2	0.01%	0

SCHEDULE 29.4
ACTUAL 1990

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	32	0.09%	0
HIGHER ED COORD BD	41	0.12%	0
HIGHER ED FAC AUTH	2	0.01%	0
HOUSING FINANCE	125	0.36%	0
HUMAN RIGHTS	63	0.18%	0
HUMAN SERVICES-CENT OFF	1,039	3.02%	0
HUMAN SERVICES-INSTITUTNS	5,898	17.12%	2
INDIAN AFFAIRS	5	0.01%	0
INVESTMENT BOARD	14	0.04%	0
IRON RANGE RESOURCES	89	0.26%	0
JOBS & TRAINING	1,869	5.43%	1
LABOR & INDUSTRY	324	0.94%	0
LEGISLATIVE AUDIT	0	0.00%	0
MILITARY AFFAIRS	350	1.02%	0
NATURAL RESOURCES	2,642	7.67%	1
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	2	0.01%	0
ELECTRICITY	16	0.05%	0
ARCHITECTS & ENG	6	0.02%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	0
PEACE OFFICERS	0	0.00%	0
PARI-MUTUEL RACING	8	0.02%	0
PLANNING	98	0.28%	0
POLLUTION CONTROL	612	1.78%	0
PUB EMP RET ASSN	61	0.18%	0
PUBLIC SAFETY	1,725	5.01%	1
PUBLIC SERVICE	114	0.33%	0
PUBLIC UTIL COMM	28	0.08%	0
REVENUE	1,146	3.33%	0
SECRETARY OF STATE	48	0.14%	0
STATE LOTTERY	165	0.48%	0
STATE RETIREMENT	32	0.09%	0
STATE UNIV SYSTEM	4,245	12.32%	2
TEACHERS RETIREMENT	44	0.13%	0
TRADE & ECON DEV	237	0.69%	0
TRANSPORTATION	5,126	14.88%	2
TRANSPORTATION REG BD	5	0.01%	0
TREASURER	8	0.02%	0
VETERANS AFFAIRS	29	0.08%	0
VETERANS HOME BD	525	1.52%	0
WASTE MGMT BD	46	0.13%	0
WRKRS COMP CT OF APPEALS	6	0.02%	0
ZOO	235	0.68%	0
OTHER	117	0.34%	2
TOTAL	34,443	100.00%	13

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y. 1990
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNITS

SCHEDULE 29.5
ACTUAL 1990

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	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
ELECT EQUIP RNTL	0	0
STARS	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	0	0
STATE PRINTER	0	0
CENTRAL STORES	0	0
MATERIALS SERVICES DISTRIBUTION	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	0	0
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CAPITOL PARKING	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	0	0
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	0	0
AUDITOR	0	0
COMMERCE	0	0
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	1	1
CORRECTIONS	1	1
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	0	0
EDUCATION-FARIBAULT SCHOOLS	0	0
EDUCATION-VO-TECH	0	0
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	0	0
GREATER MN CORP	0	0
HEALTH	0	0
HEALTH LIC BDS		
MEDICAL EXAMINERS	0	0
NURSING	0	0
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
SOCIAL WRK & MNTL HLTH	0	0
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0

SCHEDULE 29.5
ACTUAL 1990

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HEARING EXAMINER	0	0
HIGHER ED COORD BD	0	0
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	0	0
HUMAN RIGHTS	0	0
HUMAN SERVICES-CENT OFF	0	0
HUMAN SERVICES-INSTITUTNS	2	2
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	0	0
JOBS & TRAINING	1	1
LABOR & INDUSTRY	0	0
LEGISLATIVE AUDIT	0	0
MILITARY AFFAIRS	0	0
NATURAL RESOURCES	1	1
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PARI-MUTUEL RACING	0	0
PLANNING	0	0
POLLUTION CONTROL	0	0
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	1	1
PUBLIC SERVICE	0	0
PUBLIC UTIL COMM	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
STATE LOTTERY	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	2	2
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	0	0
TRANSPORTATION	2	2
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	0	0
VETERANS HOME BD	0	0
WASTE MGMT BD	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	0	0
OTHER	2	2
TOTAL	13	13

STATE OF MINNESOTA
TREASURER
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 30.2
ACTUAL 1990

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1990	
ALLOCATED ADDITIONS:	
ADMINISTRATION	
PROPERTY MANAGEMENT	5
INTERTECHNOLOGIES GRP	80
INFORMATION POLICY OFF	24
OPERATIONS MANAGEMENT	47
MATERIALS MANAGEMENT	13
FINANCE	
BUDGET	46
ACCOUNTING	112
OTHER	125
EMPLOYEE RELATIONS	51
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	50,385
TREASURER	108
ATTORNEY GENERAL	706
ISB CREDIT	(1,303)
TOTAL ALLOCATED ADDITIONS	50,399
TOTAL TO BE ALLOCATED	50,399

SCHEDULE 30.3
ACTUAL 1990

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
ALLOCATED ADDITIONS	50,399	35,619	11,067	3,713
COST BY FUNCTION	50,399	35,619	11,067	3,713
ALLOCABLE COSTS	50,399	35,619	11,067	3,713
DISALLOWED	0			
NET ALLOCATION	50,399	35,619	11,067	3,713

SCHEDULE 30.4
ACTUAL 1990

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
STARS	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
MATERIALS SERVICES DISTRIBUTION	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
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	1,024.0	6.13%	2,182
ANIMAL HEALTH BD	118.5	0.71%	252
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	2.0	0.01%	4
AUDITOR	19.5	0.12%	42
COMMERCE	1,270.0	7.60%	2,706
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	5,907.0	35.34%	12,586
CORRECTIONS	4,865.9	29.11%	10,368
DISABILITY COUNCIL	172.0	1.03%	366
EDUCATION-CENTRAL OFFICE	2,334.8	13.97%	4,975
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	607.3	3.63%	1,294
GAMING-ADMIN UNIT	0.0	0.00%	0
GAMBLING CONTROL	396.0	2.37%	844
GREATER MN CORP	0.0	0.00%	0
HEALTH	0.0	0.00%	0
HEALTH LIC BDS			
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	0.0	0.00%	0
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	0
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	0.00%	0
SOCIAL WRK & MNTL HLTH	0.0	0.00%	0
SOCIAL WRK LIC BD	0.0	0.00%	0
MARR & FAMILY THERAPY BD	0.0	0.00%	0
UNLIC MNTL HLTH PROV BD	0.0	0.00%	0
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	0.00%	0

SCHEDULE 30.4
ACTUAL 1990

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	0.0	0.00%	0
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENT OFF	0.0	0.00%	0
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	0.0	0.00%	0
LABOR & INDUSTRY	0.0	0.00%	0
MILITARY AFFAIRS	0.0	0.00%	0
NATURAL RESOURCES	0.0	0.00%	0
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	0.0	0.00%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	0.0	0.00%	0
PEACE OFFICERS	0.0	0.00%	0
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	0.0	0.00%	0
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	0.0	0.00%	0
TRANSPORTATION	0.0	0.00%	0
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
VETERANS HOME BD	0.0	0.00%	0
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	16,717.0	100.00%	35,619

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1990
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 30.5
ACTUAL 1990

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
STARS	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
MATERIALS SERVICES DISTRIBUTION	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
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	48	0.17%	19
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,328	4.70%	520
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	0	0.00%	0
GAMING-ADMIN UNIT	400	1.42%	157
GAMBLING CONTROL	0	0.00%	0
GREATER MN CORP	0	0.00%	0
HEALTH	0	0.00%	0
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

SCHEDULE 30.5
ACTUAL 1990

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	0	0.00%	0
HUMAN RIGHTS	0	0.00%	0
HUMAN SERVICES-CENT OFF	1,343	4.75%	526
HUMAN SERVICES-INSTITUTNS	0	0.00%	0
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	87	0.31%	34
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			
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
PARI-MUTUEL RACING	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	458	1.62%	179
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	80	0.28%	31
PUBLIC UTIL COMM	0	0.00%	0
REVENUE	281	0.99%	110
SECRETARY OF STATE	0	0.00%	0
STATE LOTTERY	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
VETERANS HOME BD	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	24,229	85.75%	9,491
TOTAL	28,254	100.00%	11,067

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1990
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 30.6
ACTUAL 1990

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 RNTL	0.0	0.00%	0
STARS	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
MATERIALS SERVICES DISTRIBUTION	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
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	1,080.0	17.42%	647
CORRECTIONS	0.0	0.00%	0
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	620.7	10.01%	372
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	224.6	3.62%	135
GAMING-ADMIN UNIT	0.0	0.00%	0
GAMBLING CONTROL	0.0	0.00%	0
GREATER MN CORP	0.0	0.00%	0
HEALTH	130.6	2.11%	78
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	61.2	0.99%	37
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	999.5	16.12%	599
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	917.4	14.80%	549
LABOR & INDUSTRY	15.2	0.25%	9
MILITARY AFFAIRS	163.5	2.64%	98
NATURAL RESOURCES	408.0	6.58%	244
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	36.8	0.59%	22
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	961.5	15.51%	576
[illegible]ENT	0.0	0.00%	0
TRADE & ECON DEV	109.9	1.77%	66
TRANSPORTATION	471.2	7.60%	281
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
VETERANS HOME BD	0.0	0.00%	0
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	6,200.1	100.00%	3,713

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1990
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 30.7
ACTUAL 1990

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

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
STARS	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
MATERIALS SERVICES DISTRIBUTION	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
CAPITOL PARKING	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	2,182	2,182	0	0
ANIMAL HEALTH BD	252	252	0	0
ARTS BOARD	0	0	0	0
ATTORNEY GENERAL	4	4	0	0
AUDITOR	42	42	0	0
COMMERCE	2,706	2,706	0	0
COMMUNICATION IMPAIRED BD	0	0	0	0
COMMUNITY COLLEGE BD	13,233	12,586	0	647
CORRECTIONS	10,387	10,368	19	0
DISABILITY COUNCIL	366	366	0	0
EDUCATION-CENTRAL OFFICE	5,867	4,975	520	372
EDUCATION-FARIBAULT SCHOOLS	0	0	0	0
EDUCATION-VO-TECH	1,429	1,294	0	135
GAMING-ADMIN UNIT	157	0	157	0
GAMBLING CONTROL	844	844	0	0
GREATER MN CORP	0	0	0	0
HEALTH	78	0	0	78
HEALTH LIC BDS				
MEDICAL EXAMINERS	0	0	0	0
NURSING	0	0	0	0
PHARMACY	0	0	0	0
DENTISTRY	0	0	0	0
CHIROPRACTORS	0	0	0	0
PSYCHOLOGY	0	0	0	0
OPTOMETRY	0	0	0	0
NURSING HOME ADM	0	0	0	0
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 30.7
ACTUAL 1990

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
HEARING EXAMINER	0	0	0	0
HIGHER ED COORD BD	37	0	0	37
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	0	0	0	0
HUMAN RIGHTS	0	0	0	0
HUMAN SERVICES-CENT OFF	1,125	0	526	599
HUMAN SERVICES-INSTITUTNS	0	0	0	0
INDIAN AFFAIRS	0	0	0	0
INVESTMENT BOARD	34	0	34	0
IRON RANGE RESOURCES	0	0	0	0
JOBS & TRAINING	549	0	0	549
LABOR & INDUSTRY	9	0	0	9
MILITARY AFFAIRS	98	0	0	98
NATURAL RESOURCES	244	0	0	244
NON-HEALTH LIC BDS				
BOXING	0	0	0	0
BARBERS	0	0	0	0
ELECTRICITY	0	0	0	0
ARCHITECTS & ENG	0	0	0	0
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	0	0	0	0
PEACE OFFICERS	0	0	0	0
PARI-MUTUEL RACING	0	0	0	0
PLANNING	0	0	0	0
POLLUTION CONTROL	179	0	179	0
PUB EMP RET ASSN	0	0	0	0
PUBLIC SAFETY	22	0	0	22
PUBLIC SERVICE	31	0	31	0
PUBLIC UTIL COMM	0	0	0	0
REVENUE	110	0	110	0
SECRETARY OF STATE	0	0	0	0
STATE LOTTERY	0	0	0	0
STATE RETIREMENT	0	0	0	0
STATE UNIV SYSTEM	576	0	0	576
TEACHERS RETIREMENT	0	0	0	0
TRADE & ECON DEV	66	0	0	66
TRANSPORTATION	281	0	0	281
TRANSPORTATION REG BD	0	0	0	
TREASURER	0	0	0	
VETERANS AFFAIRS	0	0	0	
VETERANS HOME BD	0	0	0	0
WASTE MGMT BD	0	0	0	0
WRKRS COMP CT OF APPEALS	0	0	0	0
ZOO	0	0	0	0
OTHER	9,491	0	9,491	0
TOTAL	50,399	35,619	11,067	3,713

SCHEDULE 31.1
FISCAL 90 ACTUAL

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
ACTUAL 1990

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL FISCAL YEAR 1990

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	5
INTERTECHNOLOGIES GRP	57
INFORMATION POLICY OFF	0
OPERATIONS MANAGEMENT	10
MATERIALS MANAGEMENT	7
FINANCE	
BUDGET	55
ACCOUNTING	170
OTHER	47
EMPLOYEE RELATIONS	9
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	0
TREASURER	165
ATTORNEY GENERAL	6,382
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(11)
TOTAL ALLOCATED ADDITIONS	6,896
TOTAL TO BE ALLOCATED	6,896

SCHEDULE 31.3
ACTUAL 1990

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	TREASURY	GEN GOV'T
ALLOCATED ADDITIONS	6,896	2,806	4,090
COST BY FUNCTION	6,896	2,806	4,090
ALLOCABLE COSTS	6,896	2,806	4,090
DISALLOWED	(4,090)		(4,090)
NET ALLOCATION	2,806	2,806	0

SCHEDULE 31.4
ACTUAL 1990

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BLDG CODE & CONST CRD	2,758	0.05%	1
BUILDING FUND	6,790	0.12%	3
PLANT MGMT	11,506	0.21%	6
STATE REGISTER & DOCUMENTS	5,054	0.09%	3
MICROGRAPHICS	1,726	0.03%	1
ELECT EQUIP RNTL	1,798	0.03%	1
STARS	335	0.01%	0
TELECOMMUNICATIONS	16,406	0.29%	8
MOTOR POOL	22,726	0.41%	11
STATE PRINTER	15,016	0.27%	8
CENTRAL STORES	22,177	0.40%	11
MATERIALS SERVICES DISTRIBUTION	2,460	0.04%	1
COMMUTER VANS	806	0.01%	0
COMPUTER SERVICES	16,015	0.29%	8
ADDRESSING & INSERT	944	0.02%	0
MATERIALS TRANSFER	45	0.00%	0
CAPITOL PARKING	2,480	0.04%	1
MGMT ANALYSIS-SP FD	621	0.01%	0
IISAC	303	0.01%	0
911 EMERGENCY	4,368	0.08%	2
RISK MANAGEMENT	938	0.02%	0
VOLUNTEER SERVICES	286	0.01%	0
OTHER	1,538	0.03%	1
AGRICULTURE	62,726	1.12%	31
ANIMAL HEALTH BD	4,481	0.08%	2
ARTS BOARD	3,541	0.06%	2
ATTORNEY GENERAL	21,440	0.38%	11
AUDITOR	5,410	0.10%	3
COMMERCE	29,480	0.53%	15
COMMUNICATION IMPAIRED BD	769	0.01%	0
COMMUNITY COLLEGE BD	141,960	2.53%	71
CORRECTIONS	135,215	2.41%	68
DISABILITY COUNCIL	1,742	0.03%	1
EDUCATION-CENTRAL OFFICE	122,296	2.18%	61
EDUCATION-FARIBAULT SCHOOLS	7,188	0.13%	4
EDUCATION-VO-TECH	24,019	0.43%	12
GAMING-ADMIN UNIT	236	0.00%	0
GAMBLING CONTROL	1,201	0.02%	1
GREATER MN CORP	3,261	0.06%	2
HEALTH	86,107	1.54%	43
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,965	0.07%	2
NURSING	4,411	0.08%	2
PHARMACY	1,793	0.03%	1
DENTISTRY	2,350	0.04%	1
CHIROPRACTORS	1,654	0.03%	1
PSYCHOLOGY	1,172	0.02%	1
OPTOMETRY	515	0.01%	0
NURSING HOME ADM	783	0.01%	0
SOCIAL WRK & MNTL HLTH	1,986	0.04%	1
SOCIAL WRK LIC BD	855	0.02%	0
MARR & FAMILY THERAPY BD	509	0.01%	0
UNLIC MNTL HLTH PROV BD	716	0.01%	0
PODIATRY	298	0.01%	0
VETERINARY MEDICINE	663	0.01%	0

SCHEDULE 31.4
ACTUAL 1990

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,094	0.11%	3
HIGHER ED COORD BD	76,447	1.36%	38
HIGHER ED FAC AUTH	39	0.00%	0
HOUSING FINANCE	12,914	0.23%	6
HUMAN RIGHTS	2,266	0.04%	1
HUMAN SERVICES-CENT OFF	333,344	5.95%	167
HUMAN SERVICES-INSTITUTNS	99,444	1.78%	50
INDIAN AFFAIRS	1,321	0.02%	1
INVESTMENT BOARD	2,196	0.04%	1
IRON RANGE RESOURCES	17,336	0.31%	9
JOBS & TRAINING	266,271	4.75%	133
LABOR & INDUSTRY	46,558	0.83%	23
MILITARY AFFAIRS	22,964	0.41%	12
NATURAL RESOURCES	363,452	6.49%	182
NON-HEALTH LIC BDS			
BOXING	410	0.01%	0
BARBERS	1,081	0.02%	1
ELECTRICITY	4,567	0.08%	2
ARCHITECTS & ENG	2,529	0.05%	1
ABSTRACTORS	140	0.00%	0
ACCOUNTANCY	2,207	0.04%	1
PEACE OFFICERS	2,202	0.04%	1
PARI-MUTUEL RACING	3,491	0.06%	2
PLANNING	10,218	0.18%	5
POLLUTION CONTROL	44,643	0.80%	22
PUB EMP RET ASSN	216,567	3.87%	108
PUBLIC SAFETY	505,537	9.03%	253
PUBLIC SERVICE	10,362	0.18%	5
PUBLIC UTIL COMM	2,872	0.05%	1
REVENUE	1,850,941	33.05%	927
SECRETARY OF STATE	13,946	0.25%	7
STATE LOTTERY	3,524	0.06%	2
STATE RETIREMENT	96,283	1.72%	48
STATE UNIV SYSTEM	168,223	3.00%	84
TEACHERS RETIREMENT	134,605	2.40%	67
TRADE & ECON DEV	40,607	0.72%	20
TRANSPORTATION	237,856	4.25%	119
TRANSPORTATION REG BD	516	0.01%	0
VETERANS AFFAIRS	7,550	0.13%	4
VETERANS HOME BD	23,625	0.42%	12
WASTE MGMT BD	2,037	0.04%	1
WRKRS COMP CT OF APPEALS	682	0.01%	0
ZOO	24,458	0.44%	12
OTHER	129,099	2.30%	73
TOTAL	5,601,262	100.00%	2,806

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1990 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT & WARRANT LOG

SCHEDULE 31.5
ACTUAL 1990

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
BLDG CODE & CONST CRD	1	1
BUILDING FUND	3	3
PLANT MGMT	6	6
STATE REGISTER & DOCUMENTS	3	3
MICROGRAPHICS	1	1
ELECT EQUIP RNTL	1	1
STARS	0	0
TELECOMMUNICATIONS	8	8
MOTOR POOL	11	11
STATE PRINTER	8	8
CENTRAL STORES	11	11
MATERIALS SERVICES DISTRIBUTION	1	1
COMMUTER VANS	0	0
COMPUTER SERVICES	8	8
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CAPITOL PARKING	1	1
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	2	2
RISK MANAGEMENT	0	0
VOLUNTEER SERVICES	0	0
OTHER	1	1
AGRICULTURE	31	31
ANIMAL HEALTH BD	2	2
ARTS BOARD	2	2
ATTORNEY GENERAL	11	11
AUDITOR	3	3
COMMERCE	15	15
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	71	71
CORRECTIONS	68	68
DISABILITY COUNCIL	1	1
EDUCATION-CENTRAL OFFICE	61	61
EDUCATION-FARIBAULT SCHOOLS	4	4
EDUCATION-VO-TECH	12	12
GAMING-ADMIN UNIT	0	0
GAMBLING CONTROL	1	1
GREATER MN CORP	2	2
HEALTH	43	43
HEALTH LIC BDS		
MEDICAL EXAMINERS	2	2
NURSING	2	2
PHARMACY	1	1
DENTISTRY	1	1
CHIROPRACTORS	1	1
PSYCHOLOGY	1	1
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	0	0

SCHEDULE 31.5
ACTUAL 1990

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
HEARING EXAMINER	3	3
HIGHER ED COORD BD	38	38
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	6	6
HUMAN RIGHTS	1	1
HUMAN SERVICES-CENT OFF	167	167
HUMAN SERVICES-INSTITUTNS	50	50
INDIAN AFFAIRS	1	1
INVESTMENT BOARD	1	1
IRON RANGE RESOURCES	9	9
JOBS & TRAINING	133	133
LABOR & INDUSTRY	23	23
MILITARY AFFAIRS	12	12
NATURAL RESOURCES	182	182
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	1	1
ELECTRICITY	2	2
ARCHITECTS & ENG	1	1
ABSTRACTORS	0	0
ACCOUNTANCY	1	1
PEACE OFFICERS	1	1
PARI-MUTUEL RACING	2	2
PLANNING	5	5
POLLUTION CONTROL	22	22
PUB EMP RET ASSN	108	108
PUBLIC SAFETY	253	253
PUBLIC SERVICE	5	5
PUBLIC UTIL COMM	1	1
REVENUE	927	927
SECRETARY OF STATE	7	7
STATE LOTTERY	2	2
STATE RETIREMENT	48	48
STATE UNIV SYSTEM	84	84
TEACHERS RETIREMENT	67	67
TRADE & ECON DEV	20	20
TRANSPORTATION	119	119
TRANSPORTATION REG BD	0	0
VETERANS AFFAIRS	4	4
VETERANS HOME BD	12	12
WASTE MGMT BD	1	1
WRKRS COMP CT OF APPEALS	0	0
ZOO	12	12
OTHER	73	73
TOTAL	2,806	2,806

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
ACTUAL 1990

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL FISCAL YEAR 1990

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	112
INTERTECHNOLOGIES GRP	1,025
INFORMATION POLICY OFF	5
OPERATIONS MANAGEMENT	353
MATERIALS MANAGEMENT	75
FINANCE	
BUDGET	582
ACCOUNTING	1,025
OTHER	750
EMPLOYEE RELATIONS	275
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	4
TREASURER	11
ATTORNEY GENERAL	6,276,149
STATE AUDITOR-SINGLE AUDIT	19
ISB CREDIT	(301)
TOTAL ALLOCATED ADDITIONS	6,280,084
TOTAL TO BE ALLOCATED	6,280,084

SCHEDULE 32.3
ACTUAL 1990

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEGAL SERVICES	HEALTH BOARDS	OTHER
ALLOCATED ADDITIONS	6,280,084	4,515,848	369,514	1,394,722
COST BY FUNCTION	6,280,084	4,515,848	369,514	1,394,722
ALLOCABLE COSTS	6,280,084	4,515,848	369,514	1,394,722
DISALLOWED	(1,764,236)		(369,514)	(1,394,722)
NET ALLOCATION	4,515,848	4,515,848	0	0

SCHEDULE 32.4
ACTUAL 1990

STATE OF MINNESOTA

ATTORNEY GENERAL

SECOND ALLOCATION

DETAIL ALLOCATION-LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
OTHER	300,003.3	100.00%	4,515,848	0	4,515,848
TOTAL	300,003.3	100.00%	4,515,848	0	4,515,848

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO CENTRAL SERVICE AGENCIES F.Y. 1990

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 32.5
ACTUAL 1990

STATE OF MINNESOTA

ATTORNEY GENERAL

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION-SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
OTHER	4,515,848	4,515,848
TOTAL	4,515,848	4,515,848