

F.Y. 1993 Budget

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

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CENTRAL SERVICE COST ALLOCATION PLAN

EXHIBIT A-1

1993 BUDGET PLAN

STATE OF MINNESOTA ALLOCATED COST BY DEPARTMENT	BLDG CONST	CODE CRD	PLANT MGMT	STATE REG DOCUMENTS	MICRO GRAPHICS	ELECTRNC EQUIP. RENT	STARS	TELECOMM	MOTOR POOL
ADMINISTRATIVE MGMT									
COMMR & PERSONL	\$36,651	\$0	\$217,424	\$24,934	\$18,974	\$2,890	\$7,579	\$6,359	\$22,943
FISCAL									
FISCAL A	18,247	68,633	0	0	0	0	0	0	0
FISCAL B	0	0	35,864	17,561	6,501	7,353	1,316	75,207	79,389
PROPERTY MGMT									
LEASING	980	0	16,337	327	0	327	0	980	327
INTERTECHNOLOGIES GROUP									
RECORDS MANAGEMENT	0	10	5	0	15	0	0	0	0
TELE COMM	0	0	2,444	1,482	116	43	2	0	279
INFORMATION POLICY OFFICE									
STATEWIDE SYSTEMS	199	0	56	3,115	49	0	0	74	1,022
OPERATIONS MGMT									
CENTRAL MAIL	407	0	38	3,958	30	6	30	0	32
EMPLOYEE ASSIST	391	0	2,315	266	202	31	80	68	244
MATERIALS MGMT									
INVENTORY MGMT	90	0	1,086	197	97	982	4	67	3,042
PROCUREMENT	341	107,021	10,088	2,522	2,386	2,999	545	2,386	24,608
FINANCE - FISCAL MGMT & ADMN									
FINANCE - DEPT ADMN									
FINANCE - BUDGETS									
FINANCE - BUDGET CONTROL	130	492	693	339	126	142	25	1,455	1,535
FINANCE - AGENCY CONTROLLERS	490	1,843	2,601	1,274	471	533	95	5,455	5,758
FINANCE - BUDGET SUPPORT	119	358	1,433	477	239	119	239	477	358
FINANCE - ACCOUNTING									
FINANCE - ACCOUNTING	2,592	9,750	13,765	6,739	2,494	2,822	505	28,864	30,468
FINANCE - OTHER									
FINANCE - OTHER FINANCIAL RPTG	246	925	1,305	640	236	268	48	2,738	2,890
FINANCE - OTHER CENTRAL PAYROLI	472	23	4,156	463	325	150	120	135	352
FINANCE - OTHER SINGLE AUDIT	0	30	0	0	0	0	0	0	0
EMPLOYEE RELATIONS									
EMPLOYEE REL - PRSNL ADMN	4,641	0	27,533	3,157	2,403	366	959	805	2,905
MEDIATION SERVICES									
MEDIATIONS SVCS - STATE AGENCIES	11	0	73	9	5	0	2	2	8
LEGISLATIVE AUDITS									
LEGIS AUDITS - FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - SINGLE AUDITS	0	0	0	0	0	0	0	0	0
TREASURER									
TREASURER - TREASURY	111	415	586	287	107	121	21	1,229	1,298
ATTORNEY GENERAL									
ATTY GENL - LEGAL SERVICES	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDITS	0	152	0	0	0	0	0	0	0
ISB CREDIT	(53)	0	(15)	(828)	(13)	0	0	(20)	(272)
TOTAL PLAN ALLOCATION	66,065	189,652	337,787	66,919	34,763	19,152	11,570	126,281	177,186
ROLL FORWARD ADJUSTMENT	(\$2,725)	\$45,286	\$8,163	(\$1,167)	(\$376)	\$1,097	\$12,759	(\$7,155)	(\$2,372)
PROPOSED COST	\$63,340	\$234,938	\$345,950	\$65,752	\$34,387	\$20,249	\$24,329	\$119,126	\$174,814

CENTRAL SERVICE COST ALLOCATION PLAN

EXHIBIT A-2

1993 BUDGET PLAN

STATE OF MINNESOTA ALLOCATED COST BY DEPARTMENT	STATE PRINTER	CENTRAL STORES	MATERIAL SERV. DIST	COMMUTER VANS	COMPUTER SERVICES	ADDRESS & INSERT	MATERIALS TRANSFER	CAPITOL PARKING	MGMT ANALYSIS SP
ADMINISTRATIVE MGMT									
COMMR & PERSONL	\$76,359	\$17,214	\$11,780	\$989	\$320,207	\$8,774	\$15,416	\$2,441	\$18,614
FISCAL									
FISCAL A	0	0	0	0	0	0	0	0	0
FISCAL B	54,113	69,607	7,770	1,560	58,249	3,036	0	8,817	2,355
PROPERTY MGMT									
LEASING	327	327	0	0	0	1,960	0	0	980
INTERTECHNOLOGIES GROUP									
RECORDS MANAGEMENT	0	0	0	0	67	0	0	0	0
TELE COMM	542	107	217	16	8,239	0	0	90	226
INFORMATION POLICY OFFICE									
STATEWIDE SYSTEMS	115	28	0	10	0	0	0	3	0
OPERATIONS MGMT									
CENTRAL MAIL	336	107	258	0	3,743	0	0	86	14
EMPLOYEE ASSIST	813	183	126	10	3,410	94	164	26	198
MATERIALS MGMT									
INVENTORY MGMT	287	67	33	60	11,637	20	53	82	2
PROCUREMENT	2,658	3,204	0	204	45,739	0	0	1,227	1,772
FINANCE - FISCAL MGMT & ADMN									
FINANCE - DEPT ADMN									
FINANCE - BUDGETS									
FINANCE - BUDGET CONTROL	1,047	1,346	150	30	1,126	59	0	170	46
FINANCE - AGENCY CONTROLLERS	3,926	5,049	563	113	4,225	220	0	640	171
FINANCE - BUDGET SUPPORT	119	239	1,075	119	6,809	119	119	358	358
FINANCE - ACCOUNTING									
FINANCE - ACCOUNTING	20,768	26,715	2,982	599	22,355	1,166	0	3,384	904
FINANCE - OTHER									
FINANCE - OTHER FINANCIAL RPTG	1,970	2,534	283	57	2,120	110	0	321	86
FINANCE - OTHER CENTRAL PAYROLI	14	394	402	106	5,976	2,357	271	247	289
FINANCE - OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0	0
EMPLOYEE RELATIONS									
EMPLOYEE REL - PRSNL ADMN	9,669	2,180	1,492	125	40,548	1,111	1,952	309	2,357
MEDIATION SERVICES									
MEDIATIONS SVCS - STATE AGENCIES	27	5	4	0	120	7	5	0	4
LEGISLATIVE AUDITS									
LEGIS AUDITS - FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - SINGLE AUDITS	0	0	0	0	0	0	0	0	0
TREASURER									
TREASURER - TREASURY	885	1,138	127	25	952	49	0	144	38
ATTORNEY GENERAL									
ATTY GENL - LEGAL SERVICES	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDITS	0	0	0	0	0	0	0	0	0
ISB CREDIT	(30)	(8)	0	(3)	0	0	0	(1)	0
TOTAL PLAN ALLOCATION	173,945	130,436	27,262	4,020	535,522	19,082	17,980	18,344	28,414
ROLL FORWARD ADJUSTMENT	\$7,460	(\$16,181)	\$320	(\$736)	\$4,252	\$3,286	\$1,871	(\$12,255)	\$20,482
PROPOSED COST	\$181,405	\$114,255	\$27,582	\$3,284	\$539,774	\$22,368	\$19,851	\$6,089	\$48,896

CENTRAL SERVICE COST ALLOCATION PLAN

EXHIBIT A-3

1993 BUDGET PLAN

STATE OF MINNESOTA ALLOCATED COST BY DEPARTMENT	IISAC	911 EMERGENCY	RISK MGMT	VOLUNTEER SERVICES	ADMIN OTHER	AGRICULTURE	ANIMAL HEALTH BD	ARTS BOARD	AUDITOR
ADMINISTRATIVE MGMT									
COMMR & PERSONL	\$0	\$3,738	\$1,156	\$900	\$3,340	\$0	\$0	\$0	\$4
FISCAL									
FISCAL A	0	0	0	0	13,012	0	0	0	0
FISCAL B	0	14,280	4,047	971	0	0	0	0	0
PROPERTY MGMT									
LEASING	0	0	327	327	0	5,228	0	327	327
INTERTECHNOLOGIES GROUP									
RECORDS MANAGEMENT	149	0	0	0	0	2,242	0	62	2,114
TELE COMM	0	308	0	0	37	15,457	1,937	849	1,654
INFORMATION POLICY OFFICE									
STATEWIDE SYSTEMS	0	35	11	0	32	529	358	7	39
OPERATIONS MGMT									
CENTRAL MAIL	0	0	0	279	7	8,335	882	0	1,363
EMPLOYEE ASSIST	0	40	12	9	36	6,086	508	219	1,489
MATERIALS MGMT									
INVENTORY MGMT	13	0	16	31	802	3,059	56	47	234
PROCUREMENT	341	0	2,386	545	2,658	56,646	5,249	23,926	5,113
FINANCE - FISCAL MGMT & ADMN									
FINANCE - DEPT ADMN									
FINANCE - BUDGETS									
FINANCE - BUDGET CONTROL	0	276	78	19	93	3,094	280	244	344
FINANCE - AGENCY CONTROLLERS	0	1,036	294	70	350	27,149	2,454	1,721	1,299
FINANCE - BUDGET SUPPORT	0	239	598	239	3,464	19,473	1,433	4,301	834
FINANCE - ACCOUNTING									
FINANCE - ACCOUNTING	0	5,481	1,553	372	1,849	61,386	5,551	4,851	6,874
FINANCE - OTHER									
FINANCE - OTHER FINANCIAL RPTG	0	520	147	36	175	5,823	526	460	652
FINANCE - OTHER CENTRAL PAYROLI	0	63	48	24	78	10,239	1,350	339	2,404
FINANCE - OTHER SINGLE AUDIT	0	0	0	0	0	7	1	4	0
EMPLOYEE RELATIONS									
EMPLOYEE REL - PRSNL ADMN	0	473	146	114	423	72,370	6,045	2,603	17,694
MEDIATION SERVICES									
MEDIATIONS SVCS - STATE AGENCIES	0	0	0	0	0	199	16	5	41
LEGISLATIVE AUDITS									
LEGIS AUDITS - FINANCIAL AUDITS	0	0	0	0	0	37,074	0	16,688	15,594
LEGIS AUDITS - PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - SINGLE AUDITS	0	0	0	0	0	0	0	0	0
TREASURER									
TREASURER - TREASURY	0	233	66	16	78	2,614	236	207	292
ATTORNEY GENERAL									
ATTY GENL - LEGAL SERVICES	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDITS	0	0	0	0	0	38	5	23	0
ISB CREDIT	0	(9)	(3)	0	(9)	(141)	(95)	(2)	(10)
TOTAL PLAN ALLOCATION	503	26,713	10,882	3,952	26,425	336,907	26,792	56,881	58,354
ROLL FORWARD ADJUSTMENT	\$178	(\$6,620)	\$3,285	(\$1,112)	\$3,473	(\$86,934)	(\$2,664)	\$23,177	(\$6,674)
PROPOSED COST	\$681	\$20,093	\$14,167	\$2,840	\$29,898	\$249,973	\$24,128	\$80,058	\$51,684

CENTRAL SERVICE COST ALLOCATION PLAN

EXHIBIT A-4

1993 BUDGET PLAN

STATE OF MINNESOTA ALLOCATED COST BY DEPARTMENT	COMMERCE	COMMUNICATION IMPAIRED BD	COMMUNITY COLLEGE BD	CORRECTIONS	DISABILITY COUNCIL	EDUCATION CENTRAL OFF	EDUCATION FARIBAULT	EDUCATION VO TECH	GAMING ADMIN
ADMINISTRATIVE MGMT									
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FISCAL									
FISCAL A	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	0	0	0	0	0	0	0
PROPERTY MGMT									
LEASING	327	0	4,574	11,436	327	1,307	653	653	1,960
INTERTECHNOLOGIES GROUP									
RECORDS MANAGEMENT	9,531	0	5	1,705	0	287	0	107	0
TELE COMM	6,534	0	59,218	39,216	593	20,899	2,040	7,337	94
INFORMATION POLICY OFFICE									
STATEWIDE SYSTEMS	468	37	4,926	6,250	11	4,733	21	3,944	21
OPERATIONS MGMT									
CENTRAL MAIL	7,266	0	4,122	2,367	328	22,083	0	4,631	19
EMPLOYEE ASSIST	2,994	12	34,193	29,828	172	5,542	2,541	1,655	36
MATERIALS MGMT									
INVENTORY MGMT	513	67	32,103	14,884	80	3,241	790	1,051	0
PROCUREMENT	6,476	1,431	167,825	184,185	613	41,377	9,680	26,584	273
FINANCE - FISCAL MGMT & ADMN									
FINANCE - DEPT ADMN									
FINANCE - BUDGETS									
FINANCE - BUDGET CONTROL	1,851	54	9,393	9,255	83	5,523	426	1,508	12
FINANCE - AGENCY CONTROLLERS	13,036	4,133	30,303	38,517	6,411	16,929	1,307	20,988	111
FINANCE - BUDGET SUPPORT	3,584	0	11,230	102,027	717	67,381	8,244	26,164	119
FINANCE - ACCOUNTING									
FINANCE - ACCOUNTING	36,742	1,058	186,397	183,642	1,642	109,597	8,460	29,919	250
FINANCE - OTHER									
FINANCE - OTHER FINANCIAL RPTG	3,486	101	17,682	17,421	155	10,397	802	2,839	24
FINANCE - OTHER CENTRAL PAYROLI	4,538	17	44,834	51,167	196	11,556	690	2,552	42
FINANCE - OTHER SINGLE AUDIT	0	0	35	18	0	1,363	0	130	0
EMPLOYEE RELATIONS									
EMPLOYEE REL - PRSNL ADMN	35,599	148	406,549	354,650	2,047	65,890	30,212	19,671	433
MEDIATION SERVICES									
MEDIATIONS SVCS - STATE AGENCIES	89	0	1,030	956	3	160	89	46	0
LEGISLATIVE AUDITS									
LEGIS AUDITS - FINANCIAL AUDITS	25,397	3,980	243,981	96,994	10,243	60,652	0	15,173	80
LEGIS AUDITS - PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - SINGLE AUDITS	0	0	41,103	0	0	32,336	0	10,607	0
TREASURER									
TREASURER - TREASURY	1,565	0	7,938	7,820	70	5,894	360	1,275	11
ATTORNEY GENERAL									
ATTY GENL - LEGAL SERVICES	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDITS	1	0	171	91	0	6,742	0	644	0
ISB CREDIT	(124)	(10)	(1,310)	(1,662)	(3)	(1,258)	(6)	(1,048)	(5)
TOTAL PLAN ALLOCATION	159,873	11,028	1,306,302	1,150,767	23,688	492,631	66,309	176,430	3,480
ROLL FORWARD ADJUSTMENT	(\$32,746)	\$4,067	(\$254,750)	(\$10,075)	\$13,429	(\$145,585)	(\$16,420)	(\$42,379)	\$2,809
PROPOSED COST	\$127,127	\$15,095	\$1,051,552	\$1,140,692	\$37,117	\$347,046	\$49,889	\$134,051	\$6,289

CENTRAL SERVICE COST ALLOCATION PLAN

EXHIBIT A-5

1993 BUDGET PLAN

STATE OF MINNESOTA ALLOCATED COST BY DEPARTMENT	GAMBLING CONTROL	GREATER MN CORP	HEALTH	MEDICAL EXAMINERS	NURSING	PHARMACY	DENTISTRY	CHIROPRACTOR	PSYCHOLOGY
ADMINISTRATIVE MGMT									
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FISCAL									
FISCAL A	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	0	0	0	0	0	0	0
PROPERTY MGMT									
LEASING	1,633	0	3,921	653	653	653	653	653	653
INTERTECHNOLOGIES GROUP									
RECORDS MANAGEMENT	0	0	6,388	0	276	20	0	0	0
TELE COMM	2,842	1,437	28,542	600	497	185	241	111	54
INFORMATION POLICY OFFICE									
STATEWIDE SYSTEMS	17	19	11,957	9,301	345	417	119	465	0
OPERATIONS MGMT									
CENTRAL MAIL	1,280	0	2,223	878	2,038	0	219	17	0
EMPLOYEE ASSIST	401	0	12,835	329	320	96	89	67	51
MATERIALS MGMT									
INVENTORY MGMT	0	0	4,563	146	58	29	80	40	7
PROCUREMENT	4,159	68	75,664	3,136	545	204	682	137	273
FINANCE - FISCAL MGMT & ADMN									
FINANCE - DEPT ADMN									
FINANCE-BUDGETS									
FINANCE-BUDGET CONTROL	185	156	5,953	257	328	119	162	93	76
FINANCE- AGENCY CONTROLLERS	1,620	1,582	34,299	1,485	1,894	690	938	536	436
FINANCE-BUDGET SUPPORT	358	2,150	72,399	717	836	477	358	358	239
FINANCE-ACCOUNTING									
FINANCE-ACCOUNTING	3,663	3,087	118,129	5,113	6,519	2,375	3,228	1,844	1,505
FINANCE-OTHER									
FINANCE-OTHER FINANCIAL RPTG	348	293	11,207	485	619	226	307	175	143
FINANCE-OTHER CENTRAL PAYROLL	529	0	19,039	578	493	123	131	89	93
FINANCE-OTHER SINGLE AUDIT	0	0	449	0	1	0	0	0	0
EMPLOYEE RELATIONS									
EMPLOYEE REL- PRSNL ADMN	4,772	0	152,597	3,904	3,795	1,138	1,057	798	595
MEDIATION SERVICES									
MEDIATIONS SVCS-STATE AGENCIES	0	0	390	9	10	2	3	2	1
LEGISLATIVE AUDITS									
LEGIS AUDITS-FINANCIAL AUDITS	0	26,588	31,760	2,909	0	6,647	303	768	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	5,105	0	0	0	0	0	0
TREASURER									
TREASURER-TREASURY	156	0	5,031	218	277	102	138	78	64
ATTORNEY GENERAL									
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	0	0	0	0
STATE AUDITOR-SINGLE AUDITS	0	0	2,221	0	3	0	0	0	0
ISB CREDIT	(5)	(5)	(3,179)	(2,473)	(92)	(111)	(32)	(124)	0
TOTAL PLAN ALLOCATION	21,958	35,375	601,493	28,245	19,415	13,392	8,676	6,107	4,190
ROLL FORWARD ADJUSTMENT	\$12,393	\$30,370	(\$70,474)	(\$2,181)	(\$8,242)	\$4,420	(\$5,161)	(\$2,051)	(\$1,742)
PROPOSED COST	\$34,351	\$65,745	\$531,019	\$26,064	\$11,173	\$17,812	\$3,515	\$4,056	\$2,448

CENTRAL SERVICE COST ALLOCATION PLAN

EXHIBIT A-6

1993 BUDGET PLAN

STATE OF MINNESOTA ALLOCATED COST BY DEPARTMENT	OPTOMETRY	NURSING HOME	SOCIAL WRK MENTAL HEALTH	SOCIAL WORK LISC. BD	MARR & FAMILY THERAPY BD	UNLIC MNTL HLTH PRVDR BD	PODIATRY	VETERINARY MEDICINE	HEARING EXAMINER
ADMINISTRATIVE MGMT									
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FISCAL									
FISCAL A	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	0	0	0	0	0	0	0
PROPERTY MGMT									
LEASING	980	327	327	0	327	0	0	653	1,307
INTERTECHNOLOGIES GROUP									
RECORDS MANAGEMENT	0	0	30	0	0	0	0	0	942
TELE COMM	32	76	0	0	0	336	5	38	2,020
INFORMATION POLICY OFFICE									
STATEWIDE SYSTEMS	0	0	3	322	3	0	0	191	13
OPERATIONS MGMT									
CENTRAL MAIL	0	0	0	0	0	0	0	0	9
EMPLOYEE ASSIST	22	28	80	11	12	15	0	18	1,028
MATERIALS MGMT									
INVENTORY MGMT	11	2	29	13	2	0	2	4	480
PROCUREMENT	204	137	409	68	68	0	0	137	7,498
FINANCE - FISCAL MGMT & ADMN									
FINANCE - DEPT ADMN									
FINANCE-BUDGETS									
FINANCE-BUDGET CONTROL	30	46	103	47	38	50	19	35	366
FINANCE- AGENCY CONTROLLERS	173	266	591	266	221	289	112	199	1,373
FINANCE-BUDGET SUPPORT	239	358	119	239	358	0	239	358	836
FINANCE-ACCOUNTING									
FINANCE-ACCOUNTING	599	917	2,036	919	756	996	381	690	7,269
FINANCE-OTHER									
FINANCE-OTHER FINANCIAL RPTG	57	87	193	87	71	95	36	65	690
FINANCE-OTHER CENTRAL PAYROLI	19	42	140	25	19	19	28	36	1,583
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0	0
EMPLOYEE RELATIONS									
EMPLOYEE REL- PRSNL ADMN	252	325	961	135	148	189	0	203	12,220
MEDIATION SERVICES									
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	3	0	0	0	1	14
LEGISLATIVE AUDITS									
LEGIS AUDITS-FINANCIAL AUDITS	6,909	0	9,132	0	0	0	0	0	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0
TREASURER									
TREASURER-TREASURY	25	39	86	39	32	42	16	29	310
ATTORNEY GENERAL									
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	0	0	0	0
STATE AUDITOR-SINGLE AUDITS	0	0	0	0	0	0	0	0	0
ISB CREDIT	0	0	(1)	(86)	(1)	0	0	(51)	(4)
TOTAL PLAN ALLOCATION	9,552	2,650	14,238	2,088	2,054	2,031	838	2,606	37,954
ROLL FORWARD ADJUSTMENT	\$6,668	(\$2,272)	\$7,462	(\$1,006)	(\$484)	(\$762)	(\$524)	(\$1,035)	(\$24,890)
PROPOSED COST	\$16,220	\$378	\$21,700	\$1,082	\$1,570	\$1,269	\$314	\$1,571	\$13,064

CENTRAL SERVICE COST ALLOCATION PLAN

EXHIBIT A-7

1993 BUDGET PLAN

STATE OF MINNESOTA ALLOCATED COST BY DEPARTMENT	HIGHER ED COORD. BD	HIGHER ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS	HUMAN SERV. CENTRAL OFFICE	HUMAN SERV. INSTITUTIONS	INDIAN AFFAIRS	INVESTMENT BOARD	IRON RANGE RESOURCES
ADMINISTRATIVE MGMT									
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FISCAL									
FISCAL A	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	0	0	0	0	0	0	0
PROPERTY MGMT									
LEASING	327	0	1,633	2,614	7,515	9,475	653	0	980
INTERTECHNOLOGIES GROUP									
RECORDS MANAGEMENT	10	0	6,629	3,829	9,444	4,008	0	0	0
TELE COMM	3,886	0	6,105	3,475	47,529	36,802	450	951	5,620
INFORMATION POLICY OFFICE									
STATEWIDE SYSTEMS	769	0	11,814	21	688,232	348	5	0	136
OPERATIONS MGMT									
CENTRAL MAIL	4,607	0	3,859	1,516	71,928	9	33	152	0
EMPLOYEE ASSIST	975	41	1,859	968	16,302	74,851	78	338	1,918
MATERIALS MGMT									
INVENTORY MGMT	318	4	836	184	20,285	11,579	38	126	1,922
PROCUREMENT	8,384	0	6,612	4,294	108,044	71,438	1,431	2,999	30,198
FINANCE - FISCAL MGMT & ADMN									
FINANCE - DEPT ADMN									
FINANCE - BUDGETS									
FINANCE - BUDGET CONTROL	857	3	932	149	8,945	5,928	90	142	1,202
FINANCE - AGENCY CONTROLLERS	2,762	31	5,369	11,505	32,887	21,794	6,967	872	10,548
FINANCE - BUDGET SUPPORT	5,854	119	6,690	2,987	60,570	49,699	2,389	3,943	7,407
FINANCE - ACCOUNTING									
FINANCE - ACCOUNTING	16,990	44	18,493	2,945	177,497	117,622	1,784	2,822	23,850
FINANCE - OTHER									
FINANCE - OTHER FINANCIAL RPTG	1,612	4	1,754	279	16,838	11,158	169	268	2,262
FINANCE - OTHER CENTRAL PAYROLI	3,857	65	4,370	1,422	23,393	161,786	139	519	2,608
FINANCE - OTHER SINGLE AUDIT	13	0	418	3	9,119	1	0	0	0
EMPLOYEE RELATIONS									
EMPLOYEE REL - PRSNL ADMN	11,592	488	22,103	11,509	193,829	889,968	935	4,026	22,809
MEDIATION SERVICES									
MEDIATIONS SVCS - STATE AGENCIES	15	1	56	27	491	2,513	3	7	40
LEGISLATIVE AUDITS									
LEGIS AUDITS - FINANCIAL AUDITS	687	0	37,902	16,143	81,534	81,037	0	114,960	34,771
LEGIS AUDITS - PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - SINGLE AUDITS	0	0	0	0	36,412	0	0	0	0
TREASURER									
TREASURER - TREASURY	4,995	2	787	126	18,891	5,009	76	121	1,015
ATTORNEY GENERAL									
ATTY GENL - LEGAL SERVICES	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDITS	60	0	2,067	15	45,101	4	2	0	0
ISB CREDIT	(204)	0	(3,141)	(6)	(182,987)	(93)	(1)	0	(36)
TOTAL PLAN ALLOCATION	68,366	802	137,147	64,005	1,491,799	1,554,936	15,241	132,246	147,250
ROLL FORWARD ADJUSTMENT	(\$50,205)	\$65	\$33,744	\$21,765	\$144,088	(\$412,545)	(\$4,728)	(\$17,541)	\$1,721
PROPOSED COST	\$18,161	\$867	\$170,891	\$85,770	\$1,635,887	\$1,142,391	\$10,513	\$114,705	\$148,971

CENTRAL SERVICE COST ALLOCATION PLAN

EXHIBIT A-8

1993 BUDGET PLAN

STATE OF MINNESOTA ALLOCATED COST BY DEPARTMENT	JOBS & TRAINING	LABOR & INDUSTRY	MILITARY AFFAIRS	NATURAL RESOURCES	BOXING	BARBERS	ELECTRICITY	ARCHITECTS & ENGINEER	ABSTRACTORS
ADMINISTRATIVE MGMT									
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FISCAL									
FISCAL A	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	0	0	0	0	0	0	0
PROPERTY MGMT									
LEASING	27,446	2,288	1,633	23,199	0	0	653	0	0
INTERTECHNOLOGIES GROUP									
RECORDS MANAGEMENT	16,988	26,509	789	2,002	0	0	1,024	0	0
TELE COMM	85,679	11,430	28,972	91,852	58	37	740	143	0
INFORMATION POLICY OFFICE									
STATEWIDE SYSTEMS	12,558	535	96	25,003	0	25	1,300	210	0
OPERATIONS MGMT									
CENTRAL MAIL	516	10,363	0	31,911	18	152	0	0	27
EMPLOYEE ASSIST	27,018	4,849	4,550	35,605	21	28	285	92	0
MATERIALS MGMT									
INVENTORY MGMT	18,155	1,877	1,095	51,125	2	11	99	31	0
PROCUREMENT	189,774	23,108	12,338	203,339	68	68	1,499	682	68
FINANCE - FISCAL MGMT & ADMN									
FINANCE - DEPT ADMN									
FINANCE - BUDGETS									
FINANCE - BUDGET CONTROL	16,321	3,286	1,477	19,714	26	43	302	177	9
FINANCE - AGENCY CONTROLLERS	53,173	23,136	5,539	66,992	180	304	2,124	1,245	65
FINANCE - BUDGET SUPPORT	16,965	16,965	6,809	187,567	119	239	598	239	239
FINANCE - ACCOUNTING									
FINANCE - ACCOUNTING	323,866	65,205	29,307	391,178	509	856	5,987	3,511	183
FINANCE - OTHER									
FINANCE - OTHER FINANCIAL RPTG	30,722	6,186	2,780	37,108	48	81	568	333	18
FINANCE - OTHER CENTRAL PAYROLL	43,867	8,827	9,203	119,393	41	41	436	143	0
FINANCE - OTHER SINGLE AUDIT	1,345	19	69	99	0	0	0	0	0
EMPLOYEE RELATIONS									
EMPLOYEE REL - PRSNL ADMN	321,245	57,662	54,099	423,343	244	325	3,388	1,090	0
MEDIATION SERVICES									
MEDIATIONS SVCS - STATE AGENCIES	824	148	153	1,206	0	1	8	3	0
LEGISLATIVE AUDITS									
LEGIS AUDITS - FINANCIAL AUDITS	92,331	34,548	13,395	116,656	0	0	0	0	0
LEGIS AUDITS - PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - SINGLE AUDITS	34,078	396	4,551	11,121	0	0	0	0	0
TREASURER									
TREASURER - TREASURY	13,791	2,776	1,248	18,100	22	36	255	150	8
ATTORNEY GENERAL									
ATTY GENL - LEGAL SERVICES	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDITS	6,651	93	344	487	0	0	0	0	0
ISB CREDIT	(3,339)	(142)	(25)	(6,648)	0	(7)	(346)	(56)	0
TOTAL PLAN ALLOCATION	1,329,974	300,064	178,422	1,850,352	1,356	2,240	18,920	7,993	617
ROLL FORWARD ADJUSTMENT	(\$262,743)	(\$17,933)	(\$22,725)	\$35,872	(\$519)	(\$2,528)	(\$16,093)	(\$1,760)	(\$135)
PROPOSED COST	\$1,067,231	\$282,131	\$155,697	\$1,886,224	\$837	(\$288)	\$2,827	\$6,233	\$482

CENTRAL SERVICE COST ALLOCATION PLAN

EXHIBIT A-9

1993 BUDGET PLAN

STATE OF MINNESOTA ALLOCATED COST BY DEPARTMENT	ACCOUNTANCY	PEACE OFFICERS	PARI-MUTUAL RACING	PLANNING	POLLUTION CONTROL	PUB EMPLOYE RET ASSN	PUBLIC SAFETY	PUBLIC SERVICE	PUBLIC UTIL COMM
ADMINISTRATIVE MGMT									
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FISCAL									
FISCAL A	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	0	0	0	0	0	0	0
PROPERTY MGMT									
LEASING	0	0	327	1,307	4,901	327	49,664	653	327
INTERTECHNOLOGIES GROUP									
RECORDS MANAGEMENT	0	0	0	0	5,585	220	0	1,843	0
TELE COMM	96	333	584	4,351	22,850	2,409	80,804	4,230	918
INFORMATION POLICY OFFICE									
STATEWIDE SYSTEMS	298	17	976	161	1,276	0	179,798	210	32
OPERATIONS MGMT									
CENTRAL MAIL	686	392	22	3,207	2,893	12,216	124,407	1,477	438
EMPLOYEE ASSIST	55	0	164	1,446	9,824	882	25,082	1,761	523
MATERIALS MGMT									
INVENTORY MGMT	29	69	235	965	5,461	439	20,568	903	201
PROCUREMENT	613	818	3,818	13,429	74,982	2,522	162,304	21,200	1,499
FINANCE - FISCAL MGMT & ADMN									
FINANCE - DEPT ADMN									
FINANCE - BUDGETS									
FINANCE - BUDGET CONTROL	157	134	267	634	3,168	367	33,552	637	218
FINANCE - AGENCY CONTROLLERS	1,105	251	2,337	2,378	32,213	2,251	62,407	4,479	1,536
FINANCE - BUDGET SUPPORT	239	598	2,031	3,943	46,951	717	47,787	4,899	836
FINANCE - ACCOUNTING									
FINANCE - ACCOUNTING	3,118	2,673	5,285	12,580	62,863	7,285	665,767	12,623	4,330
FINANCE - OTHER									
FINANCE - OTHER FINANCIAL RPTG	296	253	501	1,193	5,963	691	63,156	1,197	411
FINANCE - OTHER CENTRAL PAYROLL	85	204	172	2,371	16,594	1,386	44,324	2,742	824
FINANCE - OTHER SINGLE AUDIT	0	0	0	14	110	0	85	2	0
EMPLOYEE RELATIONS									
EMPLOYEE REL - PRSNL ADMN	650	0	1,952	17,196	116,808	10,493	298,224	20,941	6,214
MEDIATION SERVICES									
MEDIATIONS SVCS - STATE AGENCIES	1	0	0	18	304	28	788	53	12
LEGISLATIVE AUDITS									
LEGIS AUDITS - FINANCIAL AUDITS	8,223	0	0	12,506	6,809	34,145	54,550	647	0
LEGIS AUDITS - PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - SINGLE AUDITS	0	0	0	0	0	0	0	0	0
TREASURER									
TREASURER - TREASURY	133	114	225	536	2,677	12,388	31,534	538	184
ATTORNEY GENERAL									
ATTY GENL - LEGAL SERVICES	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDITS	0	1	0	68	543	0	422	9	0
ISB CREDIT	(79)	(4)	(260)	(43)	(339)	0	(47,805)	(56)	(9)
TOTAL PLAN ALLOCATION	15,705	5,853	18,636	78,260	422,436	88,766	1,897,418	80,988	18,494
ROLL FORWARD ADJUSTMENT	\$7,412	(\$5,461)	(\$18,883)	(\$6,696)	\$108,029	(\$24,821)	(\$111,016)	(\$24,475)	(\$2,985)
PROPOSED COST	\$23,117	\$392	(\$247)	\$71,564	\$530,465	\$63,945	\$1,786,402	\$56,513	\$15,509

CENTRAL SERVICE COST ALLOCATION PLAN

EXHIBIT A-10

1993 BUDGET PLAN

STATE OF MINNESOTA ALLOCATED COST BY DEPARTMENT	REVENUE	SECRETARY OF STATE	STATE LOTTERY	STATE RETIREMENT	STATE UNIV SYSTEM	TEACHERS RETIREMENTS	TRADE & ECON DEV	DOT	TRANSPORT REG BD
ADMINISTRATIVE MGMT									
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FISCAL									
FISCAL A	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	0	0	0	0	0	0	0
PROPERTY MGMT									
LEASING	5,228	653	4,248	653	12,743	0	2,614	10,129	653
INTERTECHNOLOGIES GROUP									
RECORDS MANAGEMENT	4,463	2,258	0	20	154	0	77	20	0
TELE COMM	38,761	8,035	17	538	133,048	1,851	16,760	133,176	258
INFORMATION POLICY OFFICE									
STATEWIDE SYSTEMS	209,721	2	0	10,145	1,055	2,142	415	96,946	3
OPERATIONS MGMT									
CENTRAL MAIL	76,187	6,396	0	3,953	4,660	9,095	29,651	16,452	312
EMPLOYEE ASSIST	15,951	967	2,654	514	66,492	670	3,269	71,820	125
MATERIALS MGMT									
INVENTORY MGMT	7,837	1,272	0	124	58,898	222	1,839	54,443	20
PROCUREMENT	50,443	5,317	68	477	282,548	1,499	63,599	450,101	341
FINANCE - FISCAL MGMT & ADMN									
FINANCE - DEPT ADMN									
FINANCE-BUDGETS									
FINANCE-BUDGET CONTROL	3,315	944	98	275	10,689	182	2,393	15,404	29
FINANCE- AGENCY CONTROLLERS	40,410	6,642	858	1,685	39,407	1,118	24,329	28,652	53
FINANCE-BUDGET SUPPORT	36,797	3,345	119	1,314	9,199	239	30,465	68,337	239
FINANCE-ACCOUNTING									
FINANCE-ACCOUNTING	65,773	18,717	1,939	5,450	212,098	3,620	47,476	305,666	574
FINANCE-OTHER									
FINANCE-OTHER FINANCIAL RPTG	6,239	1,776	184	517	20,121	343	4,504	28,996	55
FINANCE-OTHER CENTRAL PAYROLI	25,557	1,944	3,423	870	84,857	1,114	6,626	125,681	208
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	31	0	325	1,796	0
EMPLOYEE RELATIONS									
EMPLOYEE REL- PRSNL ADMN	189,662	11,495	31,551	6,116	790,588	7,971	38,865	853,933	1,478
MEDIATION SERVICES									
MEDIATIONS SVCS-STATE AGENCIES	479	28	0	15	1,930	19	101	2,355	2
LEGISLATIVE AUDITS									
LEGIS AUDITS-FINANCIAL AUDITS	112,131	19,941	30,023	56,954	108,515	35,114	39,418	118,495	5,778
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	44,407	0	11,359	27,250	0
TREASURER									
TREASURER-TREASURY	105,223	797	82	5,127	10,322	7,182	2,021	13,016	0
ATTORNEY GENERAL									
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	0	0	0	0
STATE AUDITOR-SINGLE AUDITS	0	0	0	0	157	0	1,608	8,885	0
ISB CREDIT	(55,761)	0	0	(2,697)	(281)	(569)	(110)	(25,776)	(1)
TOTAL PLAN ALLOCATION	938,416	90,529	75,264	92,050	1,891,638	71,812	327,604	2,405,777	10,127
ROLL FORWARD ADJUSTMENT	(\$191,899)	(\$12,325)	\$77,230	(\$7,449)	(\$112,894)	(\$14,417)	(\$23,945)	(\$118,938)	\$6,327
PROPOSED COST	\$746,517	\$78,204	\$152,494	\$84,601	\$1,778,744	\$57,395	\$303,659	\$2,286,839	\$16,454

CENTRAL SERVICE COST ALLOCATION PLAN

EXHIBIT A-11

1993 BUDGET PLAN

STATE OF MINNESOTA ALLOCATED COST BY DEPARTMENT	VETERANS AFFAIRS	VETERANS HOME BD	WASTE MGMT BOARD	WORKER COMP CRT OF APPEALS	ZOO	OTHER	GEN'L GO'VT	TOTAL ALLOCATED
ADMINISTRATIVE MGMT								
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$1		\$818,683
FISCAL								
FISCAL A	0	0	0	0	0	2		99,894
FISCAL B	0	0	0	0	0	(1)		447,995
PROPERTY MGMT								
LEASING	327	1,960	0	653	7,842	14,386		262,049
INTERTECHNOLOGIES GROUP								
RECORDS MANAGEMENT	0	0	415	0	655	8,304		119,201
TELE COMM	911	2,946	2,260	261	6,057	99,670		1,091,841
INFORMATION POLICY OFFICE								
STATEWIDE SYSTEMS	241	36	3,111	22	33	2,116		1,299,073
OPERATIONS MGMT								
CENTRAL MAIL	514	84	1,252	129	0	14,633		501,538
EMPLOYEE ASSIST	483	6,509	712	271	2,223	13,516		505,086
MATERIALS MGMT								
INVENTORY MGMT	1,642	0	25	85	1,978	4,391		349,588
PROCUREMENT	682	5,726	3,545	341	5,317	166,259		2,818,189
FINANCE - FISCAL MGMT & ADMN								
FINANCE - DEPT ADMN								
FINANCE - BUDGETS								
FINANCE - BUDGET CONTROL	466	1,555	236	35	1,574	7,393		192,834
FINANCE - AGENCY CONTROLLERS	1,519	5,718	2,396	211	5,348	179,957		939,258
FINANCE - BUDGET SUPPORT	1,792	12,902	4,181	239	15,531	67,153		1,073,072
FINANCE - ACCOUNTING								
FINANCE - ACCOUNTING	9,252	30,862	4,675	685	31,224	146,702		3,826,410
FINANCE - OTHER								
FINANCE - OTHER FINANCIAL RPTG	878	2,928	443	65	2,962	13,915		362,982
FINANCE - OTHER CENTRAL PAYROLI	727	12,097	863	407	4,606	14,426		901,593
FINANCE - OTHER SINGLE AUDIT	0	22	0	0	0	55		15,564
EMPLOYEE RELATIONS								
EMPLOYEE REL - PRSNL ADMN	5,747	77,392	8,472	3,218	26,428	160,719		6,005,438
MEDIATION SERVICES								
MEDIATIONS SVCS - STATE AGENCIES	13	238	22	3	106	60		15,425
LEGISLATIVE AUDITS								
LEGIS AUDITS - FINANCIAL AUDITS	0	45,196	0	80	17,476	180,056		2,120,897
LEGIS AUDITS - PROGRAM AUDITS	0	0	0	0	0	0		0
LEGIS AUDITS - SINGLE AUDITS	0	0	0	0	0	1		258,726
TREASURER								
TREASURER - TREASURY	394	1,314	199	29	1,330	6,725		312,388
ATTORNEY GENERAL								
ATTY GENL - LEGAL SERVICES	0	0	0	0	0	6,857,530		6,857,530
STATE AUDITOR - SINGLE AUDITS	0	111	0	0	1	252		76,972
ISB CREDIT	(64)	(10)	(827)	(6)	(9)	(560)		(345,399)
TOTAL PLAN ALLOCATION	25,524	207,586	31,980	6,728	130,682	7,957,661	5,207,233	36,134,060
ROLL FORWARD ADJUSTMENT	(\$6,393)	(\$53,310)	(\$35,117)	(\$2,470)	\$10,391	\$1,703,344	\$4,600,146	\$4,614,142
PROPOSED COST	\$19,131	\$154,276	(\$3,137)	\$4,258	\$141,073	\$9,661,005	\$9,807,379	\$40,748,202

EXHIBIT B-3

1993 BUDGET PLAN

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	COSTS TO BE ALLOCATED & APPLICABLE CREDITS	1.4 EQUIPMENT USE CHG	2.3 ADMIN MGMT	2.4 ADMN MGMT COMMR & PRSNL	2.5 ADMN MGMT FISCAL	2.5A ADMN MGMT FISCAL	2.5B ADMN MGMT FISCAL	3.3 PROPERTY MGMT	3.4 PROP MGMT LEASING	4.3 INTRTECH GROUP	4.4 INTRTECH RECORDS	4.5 INTRTECH TELECOM
ATTY GENL-HEALTH BOARDS												
ATTY GENL-OTHER												
GEN'L GOV'T ALLOCATED TOTAL												
ADMINISTRATION												
ADMINISTRATIVE MANAGEMENT												
PROPERTY MANAGEMENT												
INTERTECHNOLOGIES GROUP												
INFORMATION POLICY OFFICE												
OPERATIONS MANAGEMENT												
MATERIALS MGMT												
BUILDING CODE & CONST COORD				34,388		17,088			977			
BUILDING FUND						64,274					10	
PLANT MGMT				204,001			33,759		16,283		5	2,417
STATE REGISTER & DOCUMENTS				23,395			18,530		326			1,466
MICROGRAPHICS				17,803			8,119				15	115
ELECTRONICS EQUIPMENT RENTAL				2,712			8,921		326			43
STARS				7,111			1,239					2
TELECOMMUNICATIONS				5,966			70,792		977			
MOTOR POOL				21,527			74,728		326			276
STATE PRINTER				71,645			50,938		326			536
CENTRAL STORES				16,151			65,521		326			106
MTLS SERVICES DISTRIBUTION				11,053			7,314					215
COMMUTER VANS				928			1,468					16
COMPUTER SERVICES				300,439			54,829				66	8,149
ADDRESSING & INSERT				8,232			2,858		1,954			
MATERIALS TRANSFER				14,464								
CAPITOL PARKING				2,290			8,299					89
MGMT ANALYSIS-SP FD				17,465			2,217		977			224
IISAC											147	
911 EMERGENCY				3,507			13,442					305
RISK MGMT				1,085			3,809		326			
VOLUNTEER SERVICES				844			914		326			
OTHER				3,134		12,186						37
AGRICULTURE									5,211		2,218	15,289
ANIMAL HEALTH BD												1,918
ARTS BOARD									326		61	840
ATTORNEY GENERAL												
AUDITOR									326		2,091	1,632
COMMERCE									326		9,427	6,463
COMMUNICATION IMPAIRED BD												
COMMUNITY COLLEGE BD									4,559		5	58,574
CORRECTIONS									11,398		1,686	38,789
DISABILITY COUNCIL									326			587
EDUCATION-CENTRAL OFFICE									1,303		284	20,672
EDUCATION-FARIBAUTL SCHOOLS									651			2,018
EDUCATION-VO-TECH									651		106	7,257
EMPLOYEE RELATIONS												
FINANCE												
GAMING-ADMIN UNIT									1,954			93
GAMBLING CONTROL									1,628			2,811
GREATER MN CORP.												1,421
HEALTH									3,908		6,319	28,231
HEALTH LIC BDS												
MEDICAL EXAMINERS									651			593
NURSING									651		273	492
PHARMACY									651		20	183
DENTISTRY									651			238
CHIROPRACTORS									651			110
PSYCHOLOGY									651			53
OPTOMETRY									977			32

EXHIBIT B-7

1993 BUDGET PLAN

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	5.3 INFO POLICY OFFICE	5.4 INFO POL STATEWIDE SYSTEMS	6.3 OPERATIONS MGMT	6.4 OPS MGMT CENTRAL MAIL	6.5 OPS MGMT EMPLOYEE ASSIST	7.3 MATERIALS MANAGEMENT	7.4 MTLS MGMT INVENTORY MANAGEMENT	7.5 MTLS MGMT PROCUREMENT	8.3 FINANCE FSCS MGMT & ADMN	8.4 FINANCE DEPT ADMN	9.3 FINANCE BUDGETS	9.4 FINANCE BUDGET CONTROL
ATTY GENL-HEALTH BOARDS												
ATTY GENL-OTHER												
GEN'L GOV'T ALLOCATED TOTAL												
ADMINISTRATION												
ADMINISTRATIVE MANAGEMENT												
PROPERTY MANAGEMENT												
INTERTECHNOLOGIES GROUP												
INFORMATION POLICY OFFICE												
OPERATIONS MANAGEMENT												
MATERIALS MGMT												
BUILDING CODE & CONST COORD		198		395	379		89	339				97
BUILDING FUND								106,415				367
PLANT MGMT		56		37	2,246		1,080	10,031				517
STATE REGISTER & DOCUMENTS		3,095		3,839	258		196	2,508				253
MICROGRAPHICS		49		29	196		96	2,372				94
ELECTRONICS EQUIPMENT RENTAL				6	30		976	2,982				106
STARS				29	78		4	542				19
TELECOMMUNICATIONS		74			66		87	2,372				1,085
MOTOR POOL		1,015		31	237		3,025	24,469				1,145
STATE PRINTER		114		326	789		285	2,643				781
CENTRAL STORES		28		104	178		67	3,186				1,004
MTLS SERVICES DISTRIBUTION				250	122		33					112
COMMUTER VANS		10			10		60	203				22
COMPUTER SERVICES				3,631	3,308		11,571	45,480				840
ADDRESSING & INSERT					91		20					44
MATERIALS TRANSFER					159		53					
CAPITOL PARKING		3		83	25		82	1,220				127
MGMT ANALYSIS-SP FD				14	192		2	1,782				34
IISAC							13	339				
911 EMERGENCY		35			39							206
RISK MGMT		11			12		16	2,372				58
VOLUNTEER SERVICES				271	9		31	542				14
OTHER		32		7	35		797	2,643				69
AGRICULTURE		526		8,085	5,904		3,042	56,325				2,308
ANIMAL HEALTH BD		356		856	493		56	5,219				209
ARTS BOARD		7			212		47	23,791				182
ATTORNEY GENERAL												
AUDITOR		39		1,322	1,444		229	5,084				258
COMMERCE		465		7,048	2,904		510	6,439				1,381
COMMUNICATION IMPAIRED BD		37			12		67	1,423				40
COMMUNITY COLLEGE BD		4,894		3,999	33,168		31,921	166,875				7,007
CORRECTIONS		6,209		2,296	28,934		14,800	183,142				6,904
DISABILITY COUNCIL		11		318	167		80	610				62
EDUCATION-CENTRAL OFFICE		4,702		21,422	5,376		3,223	41,143				4,120
EDUCATION-FARIBAULT SCHOOLS		21			2,465		786	8,625				318
EDUCATION-VO-TECH		3,918		4,492	1,605		1,045	26,434				1,125
EMPLOYEE RELATIONS												
FINANCE												
GAMING-ADMIN UNIT		21		18	35			271				9
GAMBLING CONTROL		17		1,242	389			4,135				138
GREATERN MN CORP.		19						68				116
HEALTH		11,879		2,156	12,450		4,537	75,236				4,441
HEALTH LIC BDS												
MEDICAL EXAMINERS		9,240		852	319		145	3,118				192
NURSING		343		1,977	310		58	542				245
PHARMACY		414			93		29	203				89
DENTISTRY		118		212	86		80	678				121
CHIROPRACTORS		462		16	65		40	136				69
PSYCHOLOGY					49		7	271				57
OPTOMETRY					21		11	203				22

EXHIBIT B-8

PLAN

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	5.3 INFO POLICY OFFICE	5.4 INFO POL STATEWIDE SYSTEMS	6.3 OPERATIONS MGMT	6.4 OPS MGMT CENTRAL MAIL	6.5 OPS MGMT EMPLOYEE ASSIST	7.3 MATERIALS MANAGEMENT	7.4 MTLS MGMT INVENTORY MANAGEMENT	7.5 MTLS MGMT PROCUREMENT	8.3 FINANCE FSLC MGMT & ADMN	8.4 FINANCE DEPT ADMN	9.3 FINANCE BUDGETS	9.4 FINANCE BUDGET CONTR
NURSING HOME ADM					27		2	138				1
SOCIAL WRK & MNTL HLTH		3			78		29	407				1
SOCIAL WRK LIC BD		320			11		13	68				1
MARR & FAMILY THERAPY BD		3			12		2	68				1
UNLIC MNTL HLTH PROV BD					15							1
PODIATRY							2					1
VETERINARY MEDICINE		190			17		4	136				1
HEARING EXAMINER		13		9	997		477	7,456				1
HIGHER ED COORD BD		764		4,469	946		316	8,337				1
HIGHER ED FAC AUTH					40		4					1
HOUSING FINANCE		11,737		3,743	1,803		831	6,575				1
HUMAN RIGHTS		21		1,471	939		183	4,270				1
HUMAN SERVICES-CENTRAL OFFICE		683,754		69,773	15,813		20,170	107,432				1
HUMAN SERVICES-INSTITUTIONS		346		9	72,607		11,513	71,034				1
INDIAN AFFAIRS		5		32	76		38	1,423				1
INVESTMENT BOARD				147	328		125	2,982				1
IRON RANGE RESOURCES		135			1,861		1,911	30,027				1
JOBS & TRAINING		12,476		501	26,208		18,052	188,700				1
LABOR & INDUSTRY		532		10,053	4,704		1,866	22,977				1
LEGISLATIVE AUDIT												1
MEDIATION SVCS												1
MILITARY AFFAIRS		95			4,414		1,089	12,268				1
NATURAL RESOURCES		24,840		30,955	34,538		50,835	202,188				1
NON-HEALTH LIC BDS												1
BOXING				17	20		2	68				1
BARBERS		25		147	27		11	68				1
ELECTRICITY		1,292			276		98	1,491				1
ARCHITECTS & ENG		209			89		31	678				1
ABSTRACTORS				26				68				1
ACCOUNTANCY		296		665	53		29	610				1
PEACE OFFICERS		17		380			89	813				1
PARI-MUTUAL RACING		970		21	159		234	3,796				1
PLANNING		160		3,111	1,403		960	13,353				1
POLLUTION CONTROL		1,268		2,806	9,530		5,430	74,558				1
PUB EMP RET ASSN				11,850	856		437	2,508				1
PUBLIC SAFETY		178,628		120,881	24,330		20,451	161,385				1
PUBLIC SERVICE		209		1,433	1,708		898	21,080				1
PUBLIC UTIL COMM		32		425	507		200	1,491				1
REVENUE		208,356		73,905	15,473		7,793	50,157				1
SECRETARY OF STATE		2		6,204	938		1,265	5,287				1
STATE LOTTERY					2,574			68				1
STATE RETIREMENT		10,079		3,835	499		123	474				1
STATE UNIV SYSTEM		1,048		4,520	64,499		58,564	280,949				1
TEACHERS RETIREMENT		2,128		8,823	650		221	1,491				1
TRADE & ECON DEV		412		28,763	3,171		1,829	63,239				1
TRANSPORTATION		98,315		15,959	69,667		54,134	447,553				1
TRANSPORTATION REG BD		3		303	121		20	339				1
TREASURER												1
VETERANS AFFAIRS		239		499	489		1,633	678				1
VETERANS HOME BD		36		81	6,314			5,894				1
WASTE MGMT BD		3,091		1,214	691		25	3,525				1
WRKRS COMP CT OF APPEALS		22		125	263		85	339				1
ZOO		33			2,158		1,967	5,287				1
OTHER		2,097	1	14,197	13,110		4,359	165,315	(1)			1

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	9.5 FINANCE AGENCY CONTROLLERS	9.6 FINANCE BUDGET SUPPORT	10.3 FINANCE ACCOUNTING	10.4 FINANCE ACCOUNTING	11.3 FINANCE OTHER	11.4 FINANCE FINANCIAL REPORTING	11.5 FINANCE CENTRAL PAYROLL	11.6 FINANCE SINGLE AUDIT	12.3 EMPLOYEE RELATIONS	12.4 EMPLOYEE RELATIONS PSNLS ADMN	13.2 MEDIATION SERVICES	13.4 MEDIATION SERVICES STATE AGNCS
ATTY GENL-HEALTH BOARDS												
ATTY GENL-OTHER												
GEN'L GOV'T ALLOCATED TOTAL												
ADMINISTRATION												
ADMINISTRATIVE MANAGEMENT												
PROPERTY MANAGEMENT												
INTERTECHNOLOGIES GROUP												
INFORMATION POLICY OFFICE												
OPERATIONS MANAGEMENT												
MATERIALS MGMT												
BUILDING CODE & CONST COORD	490	114		2,477		234	450			4,639		11
BUILDING FUND	1,843	343		9,318		881	22	29				
PLANT MGMT	2,601	1,372		13,155		1,243	3,959			27,523		73
STATE REGISTER & DOCUMENTS	1,274	457		6,441		609	441			3,156		9
MICROGRAPHICS	471	229		2,384		225	310			2,402		5
ELECTRONICS EQUIPMENT RENTAL	533	114		2,697		255	143			366		
STARS	95	229		483		48	114			959		2
TELECOMMUNICATIONS	5,455	457		27,586		2,607	129			805		2
MOTOR POOL	5,758	343		29,119		2,752	335			2,904		8
STATE PRINTER	3,926	114		19,848		1,878	13			9,686		27
CENTRAL STORES	5,049	229		25,532		2,413	375			2,179		5
MTLS SERVICES DISTRIBUTION	563	1,029		2,850		269	383			1,481		4
COMMUTER VANS	113	114		572		54	101			125		
COMPUTER SERVICES	4,225	6,518		21,365		2,019	5,693			40,534		120
ADDRESSING & INSERT	220	114		1,114		105	2,245			1,111		7
MATERIALS TRANSFER		114					258			1,951		5
CAPITOL PARKING	640	343		3,234		306	235			309		
MGMT ANALYSIS-SP FD	171	343		864		82	275			2,356		4
IISAC												
911 EMERGENCY	1,036	229		5,238		495	60			473		
RISK MGMT	294	572		1,484		140	46			146		
VOLUNTEER SERVICES	70	229		356		34	23			114		
OTHER	350	3,316		1,767		187	74			423		
AGRICULTURE	27,149	18,640		58,668		5,545	9,753	7		72,344		199
ANIMAL HEALTH BD	2,454	1,372		5,305		501	1,286	1		6,043		18
ARTS BOARD	1,721	4,117		4,636		438	323	4		2,802		5
ATTORNEY GENERAL												
AUDITOR	1,299	800		6,572		621	2,290			17,690		44
COMMERCE	13,036	3,431		35,115		3,319	4,323			35,586		89
COMMUNICATION IMPAIRED BD	4,133			1,011		86	16			148		
COMMUNITY COLLEGE BD	30,303	10,749		178,143		16,837	42,708	33		406,404		1,029
CORRECTIONS	38,517	97,680		175,510		16,588	48,741	17		354,524		855
DISABILITY COUNCIL	6,411	686		1,569		148	187			2,046		3
EDUCATION-CENTRAL OFFICE	16,929	64,497		104,744		9,900	11,008	1,299		65,867		160
EDUCATION-FARIBAULT SCHOOLS	1,307			7,891		784	657			30,201		89
EDUCATION-VO-TECH	20,988	25,044		28,594		2,703	2,431	124		19,664		48
EMPLOYEE RELATIONS												
FINANCE												
GAMING-ADMIN UNIT	111	114		239		23	40			433		
GAMBLING CONTROL	1,620	343		3,501		331	504			4,770		
GREATER MN CORP.	1,582	2,058		2,950		279						
HEALTH	34,299	69,300		112,898		10,671	18,136	428		152,543		390
HEALTH LIC BDS												
MEDICAL EXAMINERS	1,485	686		4,887		462	551			3,903		9
NURSING	1,894	800		6,230		589	470	1		3,794		10
PHARMACY	690	457		2,270		215	117			1,138		2
DENTISTRY	938	343		3,085		292	125			1,057		3
CHIROPRACTORS	536	343		1,762		167	85			798		2
PSYCHOLOGY	436	229		1,438		136	89			595		1
OPTOMETRY	173	229		572		54	18			252		

EXHIBIT B-12

1983 BUDGET PLAN

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	9.5 FINANCE AGENCY CONTROLLERS	9.6 FINANCE BUDGET SUPPORT	10.3 FINANCE ACCOUNTING	10.4 FINANCE ACCOUNTING	11.3 FINANCE OTHER	11.4 FINANCE FINANCIAL REPORTING	11.5 FINANCE CENTRAL PAYROLL	11.8 FINANCE SINGLE AUDIT	12.3 EMPLOYEE RELATIONS	12.4 EMPLOYEE RELATIONS PRSNL ADMN	13.2 MEDIATION SERVICES	13.4 MEDIATION SERVICES STATE AGENCS
NURSING HOME ADM	268	343		876		83	40			325		
SOCIAL WRK & MNLT HLTH	591	114		1,946		184	133			961		
SOCIAL WRK LIC BD	268	229		878		83	24			135		3
MARR & FAMILY THERAPY BD	221	343		723		68	18			148		
UNLIC MNLT HLTH PROV BD	289			952		90	18			189		
PODIATRY	112	229		364		34	27					
VETERINARY MEDICINE	199	343		659		62	34			203		1
HEARING EXAMINER	1,373	800		6,947		657	1,508			12,216		14
HIGHER ED COORD BD	2,762	5,603		18,238		1,535	3,674	12		11,588		15
HIGHER ED FAC AUTH	31	114		42		4	62			488		1
HOUSING FINANCE	5,369	6,404		17,674		1,670	4,163	396		22,095		56
HUMAN RIGHTS	11,505	2,859		2,815		266	1,355	3		11,505		27
HUMAN SERVICES-CENTRAL OFFICE	32,887	57,978		169,637		16,033	22,284	6,690		193,760		491
HUMAN SERVICES-INSTITUTIONS	21,794	47,572		112,413		10,625	154,114	1		889,651		2,512
INDIAN AFFAIRS	6,967	2,287		1,705		161	132			935		3
INVESTMENT BOARD	872	3,774		2,697		255	494			4,025		7
IRON RANGE RESOURCES	10,548	7,090		22,794		2,154	2,484			22,801		40
JOBS & TRAINING	53,173	16,239		309,524		29,254	41,787	1,282		321,130		624
LABOR & INDUSTRY	23,136	16,239		62,317		5,890	6,408	18		57,641		146
LEGISLATIVE AUDIT												
MEDIATION SVCS												
MILITARY AFFAIRS	5,539	6,518		28,009		2,647	8,767	66		54,080		153
NATURAL RESOURCES	66,892	179,539		373,855		35,335	113,731	94		423,192		1,205
NON-HEALTH LIC BDS												
BOXING	180	114		486		46	39			244		
BARBERS	304	229		818		77	39			325		1
ELECTRICITY	2,124	572		5,722		541	415			3,387		8
ARCHITECTS & ENG	1,245	229		3,356		317	138			1,090		3
ABSTRACTORS	65	229		175		17						
ACCOUNTANCY	1,105	229		2,980		282	81			650		1
PEACE OFFICERS	251	572		2,555		241	194					
PARI-MUTUAL RACING	2,337	1,944		5,051		477	164			1,951		
PLANNING	2,378	3,774		12,023		1,136	2,259	13		17,190		18
POLLUTION CONTROL	32,213	44,942		60,079		5,678	15,607	105		116,766		304
PUB EMP RET ASSN	2,251	686		6,962		658	1,320			10,489		26
PUBLIC SAFETY	62,407	45,742		636,284		60,138	42,222	81		298,118		786
PUBLIC SERVICE	4,479	4,689		12,064		1,140	2,612	2		20,834		53
PUBLIC UTIL COMM	1,538	800		4,138		391	785			6,212		12
REVENUE	40,410	35,222		62,860		5,941	24,345			189,594		479
SECRETARY OF STATE	6,642	3,202		17,888		1,691	1,852			11,491		26
STATE LOTTERY	858	114		1,853		175	3,261			31,540		
STATE RETIREMENT	1,685	1,258		5,209		492	829			6,114		15
STATE UNIV SYSTEM	39,407	8,805		202,706		19,159	80,833	30		790,306		1,829
TEACHERS RETIREMENT	1,118	229		3,460		327	1,061			7,968		19
TRADE & ECON DEV	24,329	29,161		45,374		4,289	6,312	310		38,851		101
TRANSPORTATION	28,852	65,412		292,130		27,610	119,721	1,712		853,629		2,354
TRANSPORTATION REG BD	53	229		549		52	198			1,477		2
TREASURER												
VETERANS AFFAIRS	1,519	1,715		8,842		636	693			5,745		13
VETERANS HOME BD	5,718	12,350		29,495		2,788	11,523	21		77,364		206
WASTE MGMT BD	2,396	4,002		4,468		422	822			8,469		22
WRKRS COMP CT OF APPEALS	211	229		655		62	388			3,217		3
ZOO	5,348	14,866		29,841		2,820	4,388			26,419		106
OTHER	179,957	64,272		140,207	(1)	13,252	13,743	51		160,655		57

EXHIBIT B-13

1993 BUDGET PLAN

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	14.3 LEGISLATIVE AUDITS	14.4 LEGISLATIVE AUDITS FINANCIAL	14.5 LEGISLATIVE AUDITS PROGRAM	14.6 LEGISLATIVE AUDITS SINGLE	15.3 TREASURER	15.4 TREASURER TREASURY	16.3 ATTORNEY GENERAL	16.4 ATTORNEY GENERAL LEGAL SVCS	17.3 STATE AUDITOR SINGLE AUDTS	ISB CREDIT	18.3 ADMIN MGMT	18.4 ADMN MGMT COMMR & PRSNL
1.2 EQUIPMENT USE CHARGE												
ADMINISTRATION												
2.2 ADMINISTRATIVE MGMT												
2.4 COMMR & PERSONL												
2.5 FISCAL												
FISCAL A												
FISCAL B												
MANAGEMENT ANALYSIS												
OTHER												
3.2 PROPERTY MGMT												
3.4 LEASING												
OTHER												
4.2 INTERTECHNOLOGIES GROUP												
4.4 RECORDS MANAGEMENT												
4.5 TELE COMM												
OTHER												
5.2 INFORMATION POLICY OFFICE												
5.4 STATEWIDE SYSTEMS												
OTHER												
6.2 OPERATIONS MGMT												
6.4 CENTRAL MAIL												
6.5 EMPLOYEE ASSIST												
OTHER												
7.2 MATERIALS MGMT												
7.4 INVENTORY MGMT												
7.5 PROCUREMENT												
MTLS SVCS & DIST												
FINANCE												
8.2 FINANCE - FISCAL MGMT & ADMN												
8.4 FINANCE - DEPT ADMN												
9.2 FINANCE - BUDGETS												
9.4 FINANCE - BUDGET CONTROL												
9.5 FINANCE - AGENCY CONTROLLERS												
9.6 FINANCE - BUDGET SUPPORT												
FINANCE - BUDGET GENL GOVT												
10.2 FINANCE - ACCOUNTING												
10.4 FINANCE - ACCOUNTING												
FINANCE - ACCOUNTING GENL GOVT												
11.2 FINANCE - OTHER												
11.4 FINANCE - OTHER FINANCIAL RPTG												
11.5 FINANCE - OTHER CENTRAL PAYROLL												
11.6 FINANCE - OTHER SINGLE AUDIT												
FINANCE - OTHER GENL GOVT												
12.2 EMPLOYEE RELATIONS												
12.4 EMPLOYEE REL - PRSNL ADMN												
EMPLOYEE REL - ALL OTHER												
13.2 MEDIATION SERVICES												
13.4 MEDIATIONS SVCS - STATE AGENCIES												
MEDIATION SVCS - OTHER												
14.2 LEGISLATIVE AUDITS	(803,125)											
14.4 LEGIS AUDITS - FINANCIAL AUDITS	726,025	(2,479,001)										
14.5 LEGIS AUDITS - PROGRAM AUDITS												
14.6 LEGIS AUDITS - SINGLE AUDITS	77,100			(263,257)								
15.2 TREASURER					(75,125)							
15.4 TREASURER - TREASURY					17,564	(318,491)						
TREASURER - OTHER					57,581							
16.2 ATTORNEY GENERAL		18,761				1,188	(4,140,534)					
16.4 ATTY GENL - LEGAL SERVICES							2,762,932	(15,511,049)				
ATTY GENL - HEALTH BOARDS							309,061					
ATTY GENL - OTHER							1,068,542					
17.2 STATE AUDITOR - SINGLE AUDITS									(77,000)			

EXHIBIT B-15

1993 BUDGET PLAN

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	14.3 LEGISLATIVE AUDITS	14.4 LEGISLATIVE AUDITS FINANCIAL	14.5 LEGISLATIVE AUDITS PROGRAM	14.6 LEGISLATIVE AUDITS SINGLE	15.3 TREASURER	15.4 TREASURER TREASURY	16.3 ATTORNEY GENERAL	16.4 ATTORNEY GENERAL LEGAL SVCS	17.3 STATE AUDITOR SINGLE AUDTS	ISB CREDIT	18.3 ADMIN MGMT	18.4 ADMN.MGMT COMMR & PSRNL
ATTY GENL-HEALTH BOARDS												
ATTY GENL-OTHER												
GEN'L GOV'T ALLOCATED TOTAL												
ADMINISTRATION												
ADMINISTRATIVE MANAGEMENT												
PROPERTY MANAGEMENT												
INTERTECHNOLOGIES GROUP												
INFORMATION POLICY OFFICE												
OPERATIONS MANAGEMENT												
MATERIALS MGMT												
BUILDING CODE & CONST COORD						110				(53)		2,263
BUILDING FUND						413		152				
PLANT MGMT						583				(15)		13,423
STATE REGISTER & DOCUMENTS						286				(828)		1,539
MICROGRAPHICS						106				(13)		1,171
ELECTRONICS EQUIPMENT RENTAL						120						178
STARS						21						468
TELECOMMUNICATIONS						1,223				(20)		393
MOTOR POOL						1,291				(272)		1,416
STATE PRINTER						880				(30)		4,714
CENTRAL STORES						1,132				(8)		1,063
MTLS SERVICES DISTRIBUTION						128						727
COMMUTER VANS						25				(3)		61
COMPUTER SERVICES						947						19,768
ADDRESSING & INSERT						49						542
MATERIALS TRANSFER												952
CAPITOL PARKING						143				(1)		151
MGMT ANALYSIS-SP FD						38						1,149
II SAC												
911 EMERGENCY						232				(9)		231
RISK MGMT						66				(3)		71
VOLUNTEER SERVICES						16						56
OTHER						78				(9)		206
AGRICULTURE		35,527				2,601		38		(141)		
ANIMAL HEALTH BD						235		5		(95)		
ARTS BOARD		15,992				206		23		(2)		
ATTORNEY GENERAL												
AUDITOR		14,947				291				(10)		
COMMERCE		24,337				1,557		1		(124)		
COMMUNICATION IMPAIRED BD		3,814								(10)		
COMMUNITY COLLEGE BD		233,801		38,862		7,897		171		(1,310)		
CORRECTIONS		92,947				7,780		91		(1,662)		
DISABILITY COUNCIL		9,816				70				(3)		
EDUCATION-CENTRAL OFFICE		58,121		30,573		5,864		6,742		(1,258)		
EDUCATION-FARIBAULT SCHOOLS						358				(6)		
EDUCATION-VO-TECH		14,540		10,029		1,268		644		(1,048)		
EMPLOYEE RELATIONS												
FINANCE												
GAMING-ADMIN UNIT		77				11				(5)		
GAMBLING CONTROL						155				(5)		
GREATER MN CORP.		25,479								(5)		
HEALTH		30,435		4,827		5,005		2,221		(3,179)		
HEALTH LIC BDS												
MEDICAL EXAMINERS		2,788				217				(2,473)		
NURSING						276		3		(92)		
PHARMACY		6,370				101				(111)		
DENTISTRY		290				137				(32)		
CHIROPRACTORS		736				78				(124)		
PSYCHOLOGY						64						
OPTOMETRY		6,621				25						

EXHIBIT B-16

1991 BUDGET PLAN

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	14.3 LEGISLATIVE AUDITS	14.4 LEGISLATIVE AUDITS FINANCIAL	14.5 LEGISLATIVE AUDITS PROGRAM	14.6 LEGISLATIVE AUDITS SINGLE	15.3 TREASURER	15.4 TREASURER TREASURY	16.3 ATTORNEY GENERAL	16.4 ATTORNEY GENERAL LEGAL SVCS	17.3 STATE AUDITOR SINGLE AUDTS	ISB CREDIT	18.3 ADMIN MGMT	18.4 ADMIN MGMT COMM & PRSNL
NURSING HOME ADM						39						
SOCIAL WRK & MNTL HLTH		8,751				86				(1)		
SOCIAL WRK LIC BD						39				(86)		
MARR & FAMILY THERAPY BD						32				(1)		
UNLIC MNTL HLTH PROV BD						42						
PODIATRY						18						
VETERINARY MEDICINE						29				(51)		
HEARING EXAMINER						308				(4)		
HIGHER ED COORD BD		658				4,969		60		(204)		
HIGHER ED FAC AUTH						2						
HOUSING FINANCE		36,321				783		2,067		(3,141)		
HUMAN RIGHTS		15,469				125		15		(6)		
HUMAN SERVICES-CENTRAL OFFICE		78,132		34,427		18,795		45,101		(182,987)		
HUMAN SERVICES-INSTITUTIONS		77,656				4,983		4		(93)		
INDIAN AFFAIRS						76		2		(1)		
INVESTMENT BOARD		110,163				120						
IRON RANGE RESOURCES		33,320				1,010				(36)		
JOBS & TRAINING		88,479		32,220		13,721		6,851		(3,339)		
LABOR & INDUSTRY		33,107		374		2,762		93		(142)		
LEGISLATIVE AUDIT												
MEDIATION SVCS												
MILITARY AFFAIRS		12,836		4,303		1,242		344		(25)		
NATURAL RESOURCES		111,789		10,515		18,008		487		(6,648)		
NON-HEALTH LIC BDS												
BOXING						22						
BARBERS						36				(7)		
ELECTRICITY						254				(346)		
ARCHITECTS & ENG						149				(56)		
ABSTRACTORS						8						
ACCOUNTANCY		7,880				132				(79)		
PEACE OFFICERS						113		1		(4)		
PARI-MUTUAL RACING						224				(260)		
PLANNING		11,984				533		68		(43)		
POLLUTION CONTROL		6,525				2,663		543		(339)		
PUB EMP RET ASSN		32,720				12,325						
PUBLIC SAFETY		52,274				31,373		422		(47,805)		
PUBLIC SERVICE		520				535		9		(56)		
PUBLIC UTIL COMM						183				(9)		
REVENUE		107,452				104,686				(55,761)		
SECRETARY OF STATE		19,109				793						
STATE LOTTERY		28,770				82						
STATE RETIREMENT		54,578				5,101				(2,997)		
STATE UNIV SYSTEM		103,987		41,986		10,269		157		(281)		
TEACHERS RETIREMENT		33,649				7,145				(569)		
TRADE & ECON DEV		37,773		10,740		2,011		1,808		(110)		
TRANSPORTATION		113,551		25,764		12,950		8,885		(25,776)		
TRANSPORTATION REG BD		5,537								(1)		
TREASURER												
VETERANS AFFAIRS						392				(64)		
VETERANS HOME BD		43,310				1,307		111		(10)		
WASTE MGMT BD						198				(827)		
WRKRS COMP CT OF APPEALS		77				29				(6)		
ZOO		16,747				1,323		1		(9)		
OTHER		172,544		1		6,689	(1)	8,628,426	252	(560)		(1)
										(0)		

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	18.5 ADMN MGMT FISCAL	18.5A ADMN MGMT FISCAL	18.5B ADMN MGMT FISCAL	19.3 PROPERTY MGMT	19.4 PROP MGMT LEASING	20.3 INTRTECH GROUP	20.4 INTRTECH RECORDS	20.5 INTRTECH TELECOM	21.3 INFO POLICY OFFICE	21.4 INFO POL STATEWIDE SYSTEMS	22.3 OPERATIONS MGMT	22.4 OPS MGMT CENTRAL MAIL
ATTY GENL-HEALTH BOARDS												
ATTY GENL-OTHER												
GEN'L GOV'T ALLOCATED TOTAL												
ADMINISTRATION												
ADMINISTRATIVE MANAGEMENT												
PROPERTY MANAGEMENT												
INTERTECHNOLOGIES GROUP												
INFORMATION POLICY OFFICE												
OPERATIONS MANAGEMENT												
MATERIALS MGMT												
BUILDING CODE & CONST COORD		1,159			3					1		12
BUILDING FUND		4,359										
PLANT MGMT			2,105		54			27				1
STATE REGISTER & DOCUMENTS			1,031		1			16		20		119
MICROGRAPHICS			382					1				1
ELECTRONICS EQUIPMENT RENTAL			432		1							
STARS			77									1
TELECOMMUNICATIONS			4,415		3							
MOTOR POOL			4,661		1			3		7		1
STATE PRINTER			3,177		1			6		1		10
CENTRAL STORES			4,086		1			1				3
MTLS SERVICES DISTRIBUTION			456					2				8
COMMUTER VANS			92									
COMPUTER SERVICES			3,420				1	90				112
ADDRESSING & INSERT			178		6							
MATERIALS TRANSFER												
CAPITOL PARKING			518					1				3
MGMT ANALYSIS-SP FD			138		3			2				
IISAC							2					
911 EMERGENCY			838					3				
RISK MGMT			238		1							
VOLUNTEER SERVICES			57		1							8
OTHER		826										
AGRICULTURE					17		24	168		3		250
ANIMAL HEALTH BD								21		2		26
ARTS BOARD					1		1	9				
ATTORNEY GENERAL												
AUDITOR					1		23	18				41
COMMERCE					1		104	71		3		218
COMMUNICATION IMPAIRED BD												
COMMUNITY COLLEGE BD					15			644		32		123
CORRECTIONS					38		19	427		41		71
DISABILITY COUNCIL					1			6				10
EDUCATION-CENTRAL OFFICE					4		3	227		31		861
EDUCATION-FARIBAUT SCHOOLS					2			22				
EDUCATION-VO-TECH					2		1	80		26		139
EMPLOYEE RELATIONS												
FINANCE												
GAMING-ADMIN UNIT					8			1				1
GAMBLING CONTROL					5			31				38
GREATERN MN CORP.								16				
HEALTH					13		69	311		78		67
HEALTH LIC BDS												
MEDICAL EXAMINERS					2			7		61		26
NURSING					2		3	5		2		61
PHARMACY					2			2		3		
DENTISTRY					2			3		1		7
CHIROPRACTORS					2			1		3		1
PSYCHOLOGY					2			1				
OPTOMETRY					3							

EXHIBIT B-20

1993 BUDGET PLAN

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	18.5 ADMN MGMT FISCAL	18.5A ADMN MGMT FISCAL	18.5B ADMN MGMT FISCAL	19.3 PROPERTY MGMT	19.4 PROP MGMT LEASING	20.3 INTRTECH GROUP	20.4 INTRTECH RECORDS	20.5 INTRTECH TELECOM	21.3 INFO POLICY OFFICE	21.4 INFO POL STATEWIDE SYSTEMS	22.3 OPERATIONS MGMT	22.4 OPS MGMT CENTRAL MAIL
NURSING HOME ADM					1			1				
SOCIAL WRK & MNTL HLTH					1							
SOCIAL WRK LIC BD										2		
MARR & FAMILY THERAPY BD					1							
UNLIC MNTL HLTH PROV BD								4				
PODIATRY												
VETERINARY MEDICINE					2					1		
HEARING EXAMINER					4		10	22				
HIGHER ED COORD BD					1			42		5		138
HIGHER ED FAC AUTH												
HOUSING FINANCE					5		72	66		77		116
HUMAN RIGHTS					9		42	38				45
HUMAN SERVICES-CENTRAL OFFICE					25		103	517		4,478		2,155
HUMAN SERVICES-INSTITUTIONS					31		44	400		2		
INDIAN AFFAIRS					2			5				1
INVESTMENT BOARD								10				5
IRON RANGE RESOURCES					3			61		1		
JOBS & TRAINING					91		184	932		82		15
LABOR & INDUSTRY					8		288	124		3		310
LEGISLATIVE AUDIT												
MEDIATION SVCS												
MILITARY AFFAIRS					5		9	315		1		
NATURAL RESOURCES					77		22	999		163		956
NON-HEALTH LIC BDS												
BOXING								1				1
BARBERS												5
ELECTRICITY					2		11	8		8		
ARCHITECTS & ENG								2		1		
ABSTRACTORS												1
ACCOUNTANCY								1		2		21
PEACE OFFICERS								4				12
PARI-MUTUAL RACING					1			6		6		1
PLANNING					4			47		1		96
POLLUTION CONTROL					16		61	249		8		87
PUB EMP RET ASSN					1		2	26				366
PUBLIC SAFETY					164			879		1,170		3,726
PUBLIC SERVICE					2		20	46		1		44
PUBLIC UTIL COMM					1			10				13
REVENUE					17		48	422		1,365		2,282
SECRETARY OF STATE					2		25	87				192
STATE LOTTERY					14							
STATE RETIREMENT					2			6		66		118
STATE UNIV SYSTEM					42		2	1,448		7		140
TEACHERS RETIREMENT								20		14		272
TRADE & ECON DEV					9		1	182		3		888
TRANSPORTATION					34			1,449		631		483
TRANSPORTATION REG BD					2			3				9
TREASURER												
VETERANS AFFAIRS					1			10		2		15
VETERANS HOME BD					6			32				3
WASTE MGMT BD							5	25		20		38
WRKRS COMP CT OF APPEALS					2			3				4
ZOO					28			66				
OTHER		1	(1)		58	(1)	88	1,089		19		436

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	22.5 OPS MGMT EMPLOYEE ASSIST	23.3 MATERIALS MANAGEMENT	23.4 MTLS MGMT INVENTORY MANAGEMENT	23.5 MTLS MGMT PROCUREMENT	24.3 FINANCE FSCL MGMT & ADMN	24.4 FINANCE DEPT ADMN	25.3 FINANCE BUDGETS	25.4 FINANCE BUDGET CONTROL	25.5 FINANCE BUDGET SUPPORT	26.3 FINANCE ACCOUNTING	26.4 FINANCE ACCOUNTING	27.3 FINANCE OTHER
ISB CREDIT												
SECOND STEPDOWN												
=====												
ADMINISTRATION												
18.2 ADMINISTRATIVE MGMT												
18.4 COMM & PERSONL												
18.5 FISCAL												
FISCAL 1												
FISCAL 2												
MANAGEMENT ANALYSIS												
OTHER												
19.2 PROPERTY MGMT												
19.4 LEASING												
OTHER												
20.2 INTERTECHNOLOGIES GROUP												
20.4 RECORDS MANAGEMENT												
20.5 TELE COMM												
OTHER												
21.2 INFORMATION POLICY OFFICE												
21.4 STATEWIDE SYSTEMS												
OTHER												
22.2 OPERATIONS MGMT												
22.4 CENTRAL MAIL												
22.5 EMPLOYEE ASSIST	(15,486)											
OTHER												
23.2 MATERIALS MGMT		23	(18,905)									
23.4 INVENTORY MGMT			2,003	(2,003)								
23.5 PROCUREMENT			16,152		(16,152)							
MTLS SVCS & DIST			751									
FINANCE												
24.2 FINANCE - FISCAL MGMT & ADMN				5	17	(394,428)						
24.4 FINANCE - DEPT ADMN						394,428	(394,428)					
25.2 FINANCE - BUDGETS							116,143	(116,143)				
25.4 FINANCE - BUDGET CONTROL								50,736	(50,736)			
FINANCE - AGENCY CONTROLLERS												
25.5 FINANCE - BUDGET SUPPORT								46,755		(46,755)		
FINANCE - BUDGET GENL GOVT								18,652				
26.2 FINANCE - ACCOUNTING						186,786				(186,786)		
26.4 FINANCE - ACCOUNTING										175,505	(175,505)	
FINANCE - ACCOUNTING GENL GOVT										11,281		
27.2 FINANCE - OTHER						91,499						(91,499)
27.4 FINANCE - OTHER FINANCIAL RPTG												17,867
27.5 FINANCE - OTHER CENTRAL PAYROLL												43,401
27.6 FINANCE - OTHER SINGLE AUDIT												732
FINANCE - OTHER GENL GOVT												29,399
28.2 EMPLOYEE RELATIONS		79		5	81			1,269	291		4,389	
28.4 EMPLOYEE REL - PRSNL ADMN												
EMPLOYEE REL - ALL OTHER												
29.2 MEDIATION SERVICES		9		1	12			27	20		84	
29.4 MEDIATIONS SVCS - STATE AGENCIES												
MEDIATION SVCS - OTHER												
30.2 LEGISLATIVE AUDITS		29		2	17			36	31		124	
30.4 LEGIS AUDITS - FINANCIAL AUDITS												
30.5 LEGIS AUDITS - PROGRAM AUDITS												
30.8 LEGIS AUDITS - SINGLE AUDITS												
31.2 TREASURER		5		1	5			67	31		232	
31.4 TREASURER - TREASURY												
TREASURER - OTHER												
32.2 ATTORNEY GENERAL		153		7	68			352	455		1,219	
ATTY GEN' L LEGAL SERVICES												

AGENCY

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	22.5 OPS MGMT EMPLOYEE ASSIST	23.3 MATERIALS MANAGEMENT	23.4 MTLS MGMT INVENTORY MANAGEMENT	23.5 MTLS MGMT PROCUREMENT	24.3 FINANCE FSCL MGMT & ADMN	24.4 FINANCE DEPT ADMN	25.3 FINANCE BUDGETS	25.4 FINANCE BUDGET CONTROL	25.5 FINANCE BUDGET SUPPORT	26.3 FINANCE ACCOUNTING	26.4 FINANCE ACCOUNTING	27.3 FINANCE OTHER
ATTY GENL-HEALTH BOARDS												
ATTY GENL-OTHER												
GEN'L GOV'T ALLOCATED TOTAL												
ADMINISTRATION												
ADMINISTRATIVE MANAGEMENT												
PROPERTY MANAGEMENT												
INTERTECHNOLOGIES GROUP												
INFORMATION POLICY OFFICE												
OPERATIONS MANAGEMENT												
MATERIALS MGMT												
BUILDING CODE & CONST COORD	12		1		2			33	5			115
BUILDING FUND					606			125	15			432
PLANT MGMT	69			6	57			176	61			610
STATE REGISTER & DOCUMENTS	8			1	14			86	20			298
MICROGRAPHICS	6			1	14			32	10			110
ELECTRONICS EQUIPMENT RENTAL	1			6	17			36	5			125
STARS	2				3			6	10			22
TELECOMMUNICATIONS	2				14			370	20			1,278
MOTOR POOL	7		17		139			390	15			1,349
STATE PRINTER	24		2		15			266	5			820
CENTRAL STORES	5				18			342	10			1,163
MTLS SERVICES DISTRIBUTION	4							38	48			132
COMMUTER VANS					1			8	5			27
COMPUTER SERVICES	102		66		259			286	291			990
ADDRESSING & INSERT	3							15	5			52
MATERIALS TRANSFER	5								5			
CAPITOL PARKING	1				7			43	15			150
MGMT ANALYSIS-SP FD	6				10			12	15			40
IISAC					2							
911 EMERGENCY	1							70	10			243
RISK MGMT					14			20	28			89
VOLUNTEER SERVICES					3			5	10			16
OTHER	1		5		15			24	148			82
AGRICULTURE	182		17		321			786	833			2,718
ANIMAL HEALTH BD	15				30			71	61			246
ARTS BOARD	7				135			62	184			215
ATTORNEY GENERAL												
AUDITOR	45		1		29			88	36			304
COMMERCE	90		3		37			470	153			1,627
COMMUNICATION IMPAIRED BD					8			14				47
COMMUNITY COLLEGE BD	1,025		182		950			2,386	481			8,254
CORRECTIONS	894		84		1,043			2,351	4,367			8,132
DISABILITY COUNCIL	5				3			21	31			73
EDUCATION-CENTRAL OFFICE	166		18		234			1,403	2,884			4,853
EDUCATION-FARIBAUT SCHOOLS	76		4		55			108	353			375
EDUCATION-VO-TECH	50		8		150			383	1,120			1,325
EMPLOYEE RELATIONS												
FINANCE												
GAMING-ADMIN UNIT	1				2			3	5			11
GAMBLING CONTROL	12				24			47	15			162
GREATER MN CORP.								40	92			137
HEALTH	385		26		428			1,512	3,099			5,231
HEALTH LIC BDS												
MEDICAL EXAMINERS	10		1		18			65	31			226
NURSING	10				3			83	36			289
PHARMACY	3				1			30	20			105
DENTISTRY	3				4			41	15			143
CHIROPRACTORS	2				1			24	15			82
PSYCHOLOGY	2				2			19	10			67
OPTOMETRY	1				1			8	10			27

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	22.5 OPS MGMT EMPLOYEE ASSIST	23.3 MATERIALS MANAGEMENT	23.4 MTLS MGMT INVENTORY MANAGEMENT	23.5 MTLS MGMT PROCUREMENT	24.3 FINANCE FSCL MGMT & ADMN	24.4 FINANCE DEPT ADMN	25.3 FINANCE BUDGETS	25.4 FINANCE BUDGET CONTROL	25.5 FINANCE BUDGET SUPPORT	26.3 FINANCE ACCOUNTING	26.4 FINANCE ACCOUNTING	27.3 FINANCE OTHER
NURSING HOME ADM	1			1				12	15			41
SOCIAL WRK & MNTL HLTH	2			2				26	5			90
SOCIAL WRK LIC BD								12	10			41
MARR & FAMILY THERAPY BD								10	15			33
UNLIC MNTL HLTH PROV BD								13				44
PODIATRY								5	10			17
VETERINARY MEDICINE	1			1				9	15			31
HEARING EXAMINER	31		3	42				83	36			322
HIGHER ED COORD BD	29		2	47				218	251			752
HIGHER ED FAC AUTH	1							1	5			2
HOUSING FINANCE	56		5	37				237	286			819
HUMAN RIGHTS	29		1	24				38	128			130
HUMAN SERVICES-CENTRAL OFFICE	489		115	612				2,272	2,592			7,860
HUMAN SERVICES-INSTITUTIONS	2,244		66	404				1,506	2,127			5,209
INDIAN AFFAIRS	2			8				23	102			79
INVESTMENT BOARD	10		1	17				38	169			125
IRON RANGE RESOURCES	57		11	171				305	317			1,056
JOBS & TRAINING	810		103	1,074				4,146	726			14,342
LABOR & INDUSTRY	145		11	131				835	726			2,888
LEGISLATIVE AUDIT												
MEDIATION SVCS												
MILITARY AFFAIRS	136		6	70				375	291			1,288
NATURAL RESOURCES	1,067		280	1,151				5,008	8,028			17,323
NON-HEALTH LIC BDS												
BOXING	1							7	5			23
BARBERS	1							11	10			38
ELECTRICITY	9		1	8				77	26			265
ARCHITECTS & ENG	3			4				45	10			155
ABSTRACTORS								2	10			8
ACCOUNTANCY	2			3				40	10			138
PEACE OFFICERS				5				34	26			118
PARI-MUTUAL RACING	5		1	22				68	87			234
PLANNING	43		5	76				161	189			557
POLLUTION CONTROL	294		31	424				805	2,009			2,784
PUB EMP RET ASSN	26		2	14				93	31			323
PUBLIC SAFETY	752		117	919				8,523	2,045			29,483
PUBLIC SERVICE	53		5	120				162	210			559
PUBLIC UTIL COMM	16		1	8				55	36			192
REVENUE	478		44	286				842	1,575			2,913
SECRETARY OF STATE	29		7	30				240	143			829
STATE LOTTERY	80							25	5			86
STATE RETIREMENT	15		1	3				70	56			241
STATE UNIV SYSTEM	1,893		334	1,599				2,715	394			9,392
TEACHERS RETIREMENT	20		1	8				46	10			180
TRADE & ECON DEV	98		10	360				808	1,304			2,102
TRANSPORTATION	2,153		309	2,548				3,913	2,925			13,536
TRANSPORTATION REG BD	4			2				7	10			25
TREASURER												
VETERANS AFFAIRS	14		9	4				118	77			410
VETERANS HOME BD	195			32				395	552			1,367
WASTE MGMT BD	21			20				60	179			207
WRKRS COMP CT OF APPEALS	8			2				9	10			30
ZOO	67		11	30				400	665			1,383
OTHER	406	(1)	32	944				1,878	2,881			6,495

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	27.4 FINANCE FINANCIAL REPORTING	27.5 FINANCE CENTRAL PAYROLL	27.6 FINANCE SINGLE AUDIT	28.3 EMPLOYEE RELATIONS	28.4 EMPLOYEE RELATIONS PRSNL ADMN	28.3 MEDIATION SERVICES	28.4 MEDIATION SERVICES STATE AGNCS	30.3 LEGISLATIVE AUDITS	30.4 LEGISLATIVE AUDITS FINANCIAL	30.5 LEGISLATIVE AUDITS PROGRAM	30.6 LEGISLATIVE AUDITS SINGLE	31.3 TREASURER
ATTY GENL-HEALTH BOARDS												
ATTY GENL-OTHER												
GEN'L GOV'T ALLOCATED TOTAL												
ADMINISTRATION												
ADMINISTRATIVE MANAGEMENT												
PROPERTY MANAGEMENT												
INTERTECHNOLOGIES GROUP												
INFORMATION POLICY OFFICE												
OPERATIONS MANAGEMENT												
MATERIALS MGMT												
BUILDING CODE & CONST COORD	12	22				2						
BUILDING FUND	44	1	1									
PLANT MGMT	62	197				10						
STATE REGISTER & DOCUMENTS	31	22				1						
MICROGRAPHICS	11	15				1						
ELECTRONICS EQUIPMENT RENTAL	13	7										
STARS	2	6										
TELECOMMUNICATIONS	131	6										
MOTOR POOL	138	17				1						
STATE PRINTER	94	1				3						
CENTRAL STORES	121	19				1						
MTLS SERVICES DISTRIBUTION	14	19				1						
COMMUTER VANS	3	5										
COMPUTER SERVICES	101	283				14						
ADDRESSING & INSERT	5	112										
MATERIALS TRANSFER		13				1						
CAPITOL PARKING	15	12										
MGMT ANALYSIS-SP FD	4	14				1						
IISAC												
911 EMERGENCY	25	3										
RISK MGMT	7	2										
VOLUNTEER SERVICES	2	1										
OTHER	8	4										
AGRICULTURE	278	486				26			1,547			
ANIMAL HEALTH BD	25	64				2						
ARTS BOARD	22	16				1			696			
ATTORNEY GENERAL												
AUDITOR	31	114				6				651		
COMMERCE	167	215				13				1,060		
COMMUNICATION IMPAIRED BD	5	1								186		
COMMUNITY COLLEGE BD	845	2,126	2			145		1		10,180	2,241	
CORRECTIONS	833	2,426	1			126		1		4,047		
DISABILITY COUNCIL	7	9				1				427		
EDUCATION-CENTRAL OFFICE	497	548	64			23				2,531	1,763	
EDUCATION-FARIBAULT SCHOOLS	38	33				11						
EDUCATION-VO-TECH	136	121	6			7				633	578	
EMPLOYEE RELATIONS												
FINANCE												
GAMING-ADMIN UNIT	1	2								3		
GAMBLING CONTROL	17	25				2						
GREATER MN CORP.	14									1,109		
HEALTH	536	903	21			54				1,325	278	
HEALTH LIC BDS												
MEDICAL EXAMINERS	23	27				1				121		
NURSING	30	23				1						
PHARMACY	11	6								277		
DENTISTRY	15	6								13		
CHIROPRACTORS	8	4								32		
PSYCHOLOGY	7	4										
OPTOMETRY	3	1								288		

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	27.4 FINANCE FINANCIAL REPORTING	27.5 FINANCE CENTRAL PAYROLL	27.6 FINANCE SINGLE AUDIT	28.3 EMPLOYEE RELATIONS	28.4 EMPLOYEE RELATIONS PRSNL ADMN	29.3 MEDIATION SERVICES	29.4 MEDIATION SERVICES STATE AGNCS	30.3 LEGISLATIVE AUDITS	30.4 LEGISLATIVE AUDITS FINANCIAL	30.5 LEGISLATIVE AUDITS PROGRAM	30.6 LEGISLATIVE AUDITS SINGLE	31.3 TREASURER
NURSING HOME ADM	4	2										
SOCIAL WRK & MNTL HLTH	9	7										
SOCIAL WRK LIC BD	4	1							381			
MARR & FAMILY THERAPY BD	3	1										
UNLIC MNTL HLTH PROV BD	5	1										
PODIATRY	2	1										
VETERINARY MEDICINE	3	2										
HEARING EXAMINER	33	75			4							
HIGHER ED COORD BD	77	183	1		4				29			
HIGHER ED FAC AUTH		3										
HOUSING FINANCE	84	207	20		8				1,581			
HUMAN RIGHTS	13	67			4				674			
HUMAN SERVICES-CENTRAL OFFICE	805	1,109	429		69				3,402		1,985	
HUMAN SERVICES-INSTITUTIONS	533	7,872			317		1		3,381			
INDIAN AFFAIRS	8	7										
INVESTMENT BOARD	13	25			1				4,797			
IRON RANGE RESOURCES	108	124			8				1,451			
JOBS & TRAINING	1,468	2,080	63		115				3,852		1,858	
LABOR & INDUSTRY	296	419	1		21				1,441		22	
LEGISLATIVE AUDIT												
MEDIATION SVCS												
MILITARY AFFAIRS	133	438	3		19				559		248	
NATURAL RESOURCES	1,773	5,662	5		151		1		4,867		606	
NON-HEALTH LIC BDS												
BOXING	2	2										
BARBERS	4	2										
ELECTRICITY	27	21			1							
ARCHITECTS & ENG	16	7										
ABSTRACTORS	1											
ACCOUNTANCY	14	4							343			
PEACE OFFICERS	12	10										
PARI-MUTUAL RACING	24	8			1							
PLANNING	57	112	1		6				522			
POLLUTION CONTROL	285	787	5		42				284			
PUB EMP RET ASSN	33	66			4				1,425			
PUBLIC SAFETY	3,018	2,102	4		106				2,276			
PUBLIC SERVICE	57	130			7				27			
PUBLIC UTIL COMM	20	39			2							
REVENUE	298	1,212			68				4,679			
SECRETARY OF STATE	85	92			4				832			
STATE LOTTERY	9	162			11				1,253			
STATE RETIREMENT	25	41			2				2,378			
STATE UNIV SYSTEM	962	4,024	1		282		1		4,528		2,421	
TEACHERS RETIREMENT	16	53			3				1,485			
TRADE & ECON DEV	215	314	15		14				1,645		619	
TRANSPORTATION	1,386	5,960	84		304		1		4,944		1,488	
TRANSPORTATION REG BD	3	10			1				241			
TREASURER												
VETERANS AFFAIRS	42	34			2							
VETERANS HOME BD	140	574	1		28				1,886			
WASTE MGMT BD	21	41			3							
WRKRS COMP CT OF APPEALS	3	19			1				3			
ZOO	142	218			9				729			
OTHER	663	883	4		64		3		7,512			

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	31.4 TREASURER TREASURY	32.3 ATTORNEY GENERAL	GEN'L GOVT/ STATEWIDE INDIRECT COST
1.2 EQUIPMENT USE CHARGE			
ADMINISTRATION			
2.2 ADMINISTRATIVE MGMT			
2.4 COMM & PERSONL			
2.5 FISCAL			
FISCAL A			
FISCAL B			
MANAGEMENT ANALYSIS			2,826
OTHER			5,358
3.2 PROPERTY MGMT			
3.4 LEASING			
OTHER			74,512
4.2 INTERTECHNOLOGIES GROUP			
4.4 RECORDS MANAGEMENT			
4.5 TELE COMM			
OTHER			54,295
5.2 INFORMATION POLICY OFFICE			
5.4 STATEWIDE SYSTEMS			
OTHER			3,882
6.2 OPERATIONS MGMT			
6.4 CENTRAL MAIL			
6.5 EMPLOYEE ASSIST			
OTHER			53,662
7.2 MATERIALS MGMT			
7.4 INVENTORY MGMT			
7.5 PROCUREMENT			
MTLS SVCS & DIST			13,065
FINANCE			
8.2 FINANCE - FISCAL MGMT & ADMN			
8.4 FINANCE - DEPT ADMN			
9.2 FINANCE-BUDGETS			
9.4 FINANCE-BUDGET CONTROL			
9.5 FINANCE- AGENCY CONTROLLERS			
9.6 FINANCE- BUDGET SUPPORT			
FINANCE-BUDGET GENL GOVT			55,721
10.2 FINANCE-ACCOUNTING			
10.4 FINANCE-ACCOUNTING			
FINANCE-ACCOUNTING GENL GOVT			110,290
11.2 FINANCE-OTHER			
11.4 FINANCE-OTHER FINANCIAL RPTG			
11.5 FINANCE-OTHER CENTRAL PAYROLL			
11.8 FINANCE-OTHER SINGLE AUDIT			
FINANCE-OTHER GENL GOVT			87,827
12.2 EMPLOYEE RELATIONS			
12.4 EMPLOYEE REL- PRSNL ADMN			
EMPLOYEE REL- ALL OTHER			736,523
13.2 MEDIATION SERVICES			
13.4 MEDIATIONS SVCS- STATE AGENCIES			
MEDIATION SVCS-OTHER			26,457
14.2 LEGISLATIVE AUDITS			
14.4 LEGIS AUDITS-FINANCIAL AUDITS			
14.5 LEGIS AUDITS-PROGRAM AUDITS			
14.8 LEGIS AUDITS-SINGLE AUDITS			
15.2 TREASURER			
15.4 TREASURER-TREASURY			
TREASURER-OTHER			57,561
16.2 ATTORNEY GENERAL			
16.4 ATTY GENL-LEGAL SERVICES			
ATTY GENL-HEALTH BOARDS			308,061
ATTY GENL-OTHER			1,068,542
17.2 STATE AUDITOR-SINGLE AUDITS			

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	31.4 TREASURER TREASURY	32.3 ATTORNEY GENERAL	GEN'L GOVT/ STATEWIDE INDIRECT COST
ISB CREDIT			
SECOND STEPDOWN			
=====			
ADMINISTRATION			
18.2 ADMINISTRATIVE MGMT			
18.4 COMM & PERSONL			
18.5 FISCAL			
FISCAL 1			
FISCAL 2			
MANAGEMENT ANALYSIS			37,222
OTHER			70,556
19.2 PROPERTY MGMT			
19.4 LEASING			
OTHER			18,884
20.2 INTERTECHNOLOGIES GROUP			
20.4 RECORDS MANAGEMENT			
20.5 TELE COMM			
OTHER			8,988
21.2 INFORMATION POLICY OFFICE			
21.4 STATEWIDE SYSTEMS			
OTHER			888
22.2 OPERATIONS MGMT			
22.4 CENTRAL MAIL			
22.5 EMPLOYEE ASSIST			
OTHER			13,960
23.2 MATERIALS MGMT			
23.4 INVENTORY MGMT			
23.5 PROCUREMENT			
MTLS SVCS & DIST			751
FINANCE			
24.2 FINANCE - FISCAL MGMT & ADMN			
24.4 FINANCE - DEPT ADMN			
25.2 FINANCE - BUDGETS			
25.4 FINANCE - BUDGET CONTROL			
FINANCE - AGENCY CONTROLLERS			
25.5 FINANCE - BUDGET SUPPORT			
FINANCE - BUDGET GENL GOVT			18,652
26.2 FINANCE - ACCOUNTING			
26.4 FINANCE - ACCOUNTING			
FINANCE - ACCOUNTING GENL GOVT			11,281
27.2 FINANCE - OTHER			
27.4 FINANCE - OTHER FINANCIAL RPTG			
27.5 FINANCE - OTHER CENTRAL PAYROLL			
27.6 FINANCE - OTHER SINGLE AUDIT			
FINANCE - OTHER GENL GOVT			29,389
28.2 EMPLOYEE RELATIONS			
28.4 EMPLOYEE REL - PRSNL ADMN			
EMPLOYEE REL - ALL OTHER			82,172
29.2 MEDIATION SERVICES			
29.4 MEDIATIONS SVCS - STATE AGENCIES			
MEDIATION SVCS - OTHER			900
30.2 LEGISLATIVE AUDITS			
30.4 LEGIS AUDITS - FINANCIAL AUDITS			
30.5 LEGIS AUDITS - PROGRAM AUDITS			
30.6 LEGIS AUDITS - SINGLE AUDITS			
31.2 TREASURER			
31.4 TREASURER - TREASURY	(1,601)		
TREASURER - OTHER			5,247
32.2 ATTORNEY GENERAL	6	(6,752,915)	
ATTY GENL - LEGAL SERVICES			

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	31.4 TREASURER TREASURY	32.3 ATTORNEY GENERAL	GEN'L GOVT/ STATEWIDE INDIRECT COST
ATTY GENL-HEALTH BOARDS		504,058	504,058
ATTY GENL-OTHER		1,742,715	1,742,715
GEN'L GOV'T ALLOCATED TOTAL			5,207,233
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT			
PROPERTY MANAGEMENT			
INTERTECHNOLOGIES GROUP			
INFORMATION POLICY OFFICE			
OPERATIONS MANAGEMENT			
MATERIALS MGMT			
BUILDING CODE & CONST COORD	1		88,085
BUILDING FUND	2		189,852
PLANT MGMT	3		337,787
STATE REGISTER & DOCUMENTS	1		88,919
MICROGRAPHICS	1		34,763
ELECTRONICS EQUIPMENT RENTAL	1		19,152
STARS			11,570
TELECOMMUNICATIONS	6		128,281
MOTOR POOL	7		177,188
STATE PRINTER	5		173,945
CENTRAL STORES	6		130,438
MTLS SERVICES DISTRIBUTION	1		27,262
COMMUTER VANS			4,020
COMPUTER SERVICES	5		535,522
ADDRESSING & INSERT			19,082
MATERIALS TRANSFER			17,980
CAPITOL PARKING	1		18,344
MGMT ANALYSIS-SP FD			28,414
IISAC			503
911 EMERGENCY	1		28,713
RISK MGMT			10,882
VOLUNTEER SERVICES			3,952
OTHER			28,425
AGRICULTURE	13		338,907
ANIMAL HEALTH BD	1		28,792
ARTS BOARD	1		58,881
ATTORNEY GENERAL			
AUDITOR	1		58,358
COMMERCE	8		159,873
COMMUNICATION IMPAIRED BD			11,028
COMMUNITY COLLEGE BD	41		1,308,302
CORRECTIONS	40		1,150,787
DISABILITY COUNCIL			23,888
EDUCATION-CENTRAL OFFICE	30		492,631
EDUCATION-FARIBAULT SCHOOLS	2		88,309
EDUCATION-VO-TECH	7		178,430
EMPLOYEE RELATIONS			
FINANCE			
GAMING-ADMIN UNIT			3,480
GAMBLING CONTROL	1		21,958
GREATER MN CORP.			35,375
HEALTH	26		601,483
HEALTH LIC BDS			
MEDICAL EXAMINERS	1		28,245
NURSING	1		19,415
PHARMACY	1		13,382
DENTISTRY	1		8,678
CHIROPRACTORS			8,107
PSYCHOLOGY			4,190
OPTOMETRY			9,552

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS	31.4 TREASURER TREASURY	32.3 ATTORNEY GENERAL	GEN'L GOVT/ STATEWIDE INDIRECT COST
NURSING HOME ADM			2,650
SOCIAL WRK & MNLT HLTH			14,238
SOCIAL WRK LIC BD			2,088
MARR & FAMILY THERAPY BD			2,054
UNLIC MNLT HLTH PROV BD			2,031
PODIATRY			838
VETERINARY MEDICINE			2,606
HEARING EXAMINER	2		37,954
HIGHER ED COORD BD	26		68,366
HIGHER ED FAC AUTH			802
HOUSING FINANCE	4		137,147
HUMAN RIGHTS	1		64,005
HUMAN SERVICES-CENTRAL OFFICE	96		1,491,799
HUMAN SERVICES-INSTITUTIONS	26		1,554,936
INDIAN AFFAIRS			15,241
INVESTMENT BOARD	1		132,246
IRON RANGE RESOURCES	5		147,250
JOBS & TRAINING	70		1,329,974
LABOR & INDUSTRY	14		300,064
LEGISLATIVE AUDIT			
MEDIATION SVCS			
MILITARY AFFAIRS	6		178,422
NATURAL RESOURCES	92		1,850,352
NON-HEALTH LIC BDS			
BOXING			1,356
BARBERS			2,240
ELECTRICITY	1		18,920
ARCHITECTS & ENG	1		7,993
ABSTRACTORS			617
ACCOUNTANCY	1		15,705
PEACE OFFICERS	1		5,853
PARI-MUTUAL RACING	1		18,636
PLANNING	3		78,260
POLLUTION CONTROL	14		422,436
PUB EMP RET ASSN	63		88,766
PUBLIC SAFETY	161		1,897,418
PUBLIC SERVICE	3		80,988
PUBLIC UTIL COMM	1		18,494
REVENUE	537		938,416
SECRETARY OF STATE	4		90,529
STATE LOTTERY			75,264
STATE RETIREMENT	26		82,050
STATE UNIV SYSTEM	53		1,891,638
TEACHERS RETIREMENT	37		71,812
TRADE & ECON DEV	10		327,804
TRANSPORTATION	66		2,405,777
TRANSPORTATION REG BD			10,127
TREASURER			
VETERANS AFFAIRS	2		25,524
VETERANS HOME BD	7		207,586
WASTE MGMT BD	1		31,980
WRKRS COMP CT OF APPEALS			6,728
ZOO	7		130,682
OTHER	36	4,506,144	7,957,658
			36,134,057

**STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS**

DEPARTMENT	BASIS OF ALLOCATION
1.4	Equipment Use Charge Cost of equipment inventory (6-30-91)
ADMINISTRATION - ADMINISTRATIVE MANAGEMENT	
2.4	Commissioner and Personnel Actual employee count F.Y. 1991
2.5	Fiscal Accounting transactions processed in F.Y. 1991
ADMINISTRATION - PROPERTY MANAGEMENT	
3.4	Leasing Number of leases processed in F.Y. 1991
ADMINISTRATION - INTERTECHNOLOGIES GROUP	
4.4	Records Management Cubic feet of records maintained
4.5	Telecommunications Telephone charges (Obj.Code 202) in F.Y. 1991
ADMINISTRATION - INFORMATION POLICY OFFICE	
5.4	Statewide Systems F.Y. 1991 Computer services usage
ADMINISTRATION - OPERATIONS MANAGEMENT	
6.4	Central Mail Postage revolving fund charges F.Y. 1991
6.5	Employee Assistance Actual employee count F.Y. 1991
ADMINISTRATION - MATERIALS MANAGEMENT	
7.4	Inventory Management Number of items in inventory 6-30-91
7.5	Procurement Encumbrance transactions (A44) in F.Y. 1991
FINANCE - FISCAL MGMT AND ADMIN	
8.4	Department - Administration Actual employee count F.Y. 1991
FINANCE - BUDGET	
9.4	Budget Control Accounting transactions F.Y. 1991
9.5	Budget Support Number of allotment accounts in state accounting system
FINANCE - ACCOUNTING	
10.4	Accounting Services Accounting transactions F.Y. 1991

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS

DEPARTMENT	BASIS OF ALLOCATION	
FINANCE - OTHER		
11.4	Financial Reporting	Accounting transactions F.Y. 1991
11.5	Central Payroll	Payroll transactions F.Y. 1991
11.6	Single Audit	Federal cash receipts F.Y. 1991
EMPLOYEE RELATIONS		
12.4	Personnel Administration	Actual employee count in F.Y. 1991
MEDIATION SERVICES		
13.4	State Agencies	Positions in bargaining units in F.Y. 1991
LEGISLATIVE AUDITOR		
14.4	Finance Audits	Actual hours of service F.Y. 1991
14.5	Single Audit	Actual hours of service F.Y. 1991
TREASURER		
15.4	Treasurer	Accounting transactions and subsystem warrants F.Y. 1991
ATTORNEY GENERAL - GENERAL SUPPORT		
16.4	Legal Services	Actual hours of service F.Y. 1991
STATE AUDITOR - SINGLE AUDIT		
17.4	Single Audit	Federal cash receipts F.Y. 1991

(F.Y. 1993 BUDGET)

SCHEDULE 1.1

**STATE OF MINNESOTA
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES**

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

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on June 30, 1991. Equipment use charges are not included for units of Administration funded through revolving funds.

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

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

EQUIPMENT USE

	EQUIPMENT USE CHARGE
FIRST ALLOCATION:	1.4
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST	\$507,550
SALARIES	
SERVICES	
SUPPLIES	
EQUIP.	
OTHER/GRANTS	
DEPARTMENTAL EXPENDITURES	507,550
COST ADJUSTMENT:	
DEDUCTIONS:	
EQUIPMENT	
OTHER/GRANTS	
ALLOCATED ADDITIONS:	
COST BY FUNCTION	507,550
DISTRIBUTE ALLOCATED COSTS	
ALLOCABLE COSTS	507,550
DISALLOWED	
NET ALLOWED	\$507,550

1.4
EQUIPMENT
USE
CHARGE

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
EQUIPMENT USE CHARGE			-507550
ADMIN-ADMINISTRATIVE MANAGEMENT	246,000	0.0323	16,408
ADMIN-PROPERTY MGMT	349,623	0.0459	23,320
ADMIN-INTERTECHNOLOGIES GROUP	1,449,367	0.1905	96,673
ADMIN-INFORMATION POLICY OFFICE	142,791	0.0188	9,524
ADMIN-OPERATIONS MGMT	120,456	0.0158	8,034
ADMIN-MATERIALS MGMT	115,743	0.0152	7,720
FINANCE - FISCAL MGMT & ADMN	766,168	0.1007	51,103
EMPLOYEE RELATIONS	2,043,255	0.2685	136,285
MEDIATION SERVICES	178,590	0.0235	11,912
LEGISLATIVE AUDITS	433,132	0.0569	28,890
TREASURER	244,677	0.0322	16,320
ATTORNEY GENERAL	1519638	0.1997	101360
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
OTHER			1
COLUMN TOTAL	7,609,440	1	

ALLOCATION BASIS:
SOURCE:

COST OF EQUIPMENT INVENTORY
FIXED ASSET SUMMARY

(F.Y. 1993 BUDGET)

SCHEDULE 2.1

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

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

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

Costs of the department's fiscal services units have been allocated to units within the department based on their number of accounting transactions in F.Y. 1991 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, paragraph B.4, 22, and 10.

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TITLE	ADMINISTRATION					
	ADMIN MGMT TOTAL 2.2	GENERAL ADMIN 2.3	COMMR & PERSONL 2.4	FISCAL 2.5	MGMT ANALYSIS	OTHER
FIRST ALLOCATION:						
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST						
SALARIES	\$2,798,707		\$695,428	\$635,407	\$481,077	\$481,077
SERVICES	587,000		300,621	78,732	101,012	106,635
SUPPLIES	62,576		11,403	6,743	11,912	32,518
EQUIP.						
OTHER/GRANTS	1,099,668					1,099,668
DEPARTMENTAL EXPENDITURES	4,547,951		1,007,450	720,882	594,001	2,225,618
COST ADJUSTMENT:						
DEDUCTIONS:						
EQUIPMENT						
OTHER/ GRANTS	(1,099,668)					(1,099,668)
ALLOCATED ADDITIONS:						
EQUIPMENT USE CHARGE	16,408	16,408				
COST BY FUNCTION	3,464,691	16,408	1,007,450	720,882	594,001	1,125,950
DISTRIBUTE ALLOCATED COSTS		(16,408)	4,794	3,430	2,826	5,358
ALLOCABLE COSTS	3,464,691		1,012,244	724,312	596,827	1,131,308
DISALLOWED	(1,728,135)				(596,827)	(1,131,308)
NET ALLOWED	\$1,736,556		\$1,012,244	\$724,312		

2.3
 ADMN MGMT
 GENERAL
 ADMIN

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT			(16,408)
ADMIN-ADMIN MGMT-COMM'R & PERSONNEL	1007450	0.2922	4794
ADMIN-ADMIN MGMT-FISCAL	720,882	0.2091	3,430
ADMIN-ADMIN MGMT-MGMT ANALYSIS	594,001	0.1723	2,826
ADMIN-ADMIN MGMT-OTHER	1,125,950	0.3265	5,358
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
COLUMN TOTAL	3,448,283	1	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

2.4
 ADMN MGMT
 COMMR &
 PRSNL

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-ADMIN MGMT-COMM'R & PERSONNEL			(1,012,244)
ADMIN-PROPERTY MGMT	33	0.039	39,462
ADMIN-INTERTECHNOLOGIES GROUP	25	0.0293	29,639
ADMIN-INFORMATION POLICY OFFICE	21	0.0244	24,709
ADMIN-OPERATIONS MGMT	25	0.0296	30,013
ADMIN-MATERIALS MGMT	56	0.0667	67,498
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	44	0.0521	52,781
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	29	0.034	34,388
ADMIN-PLANT MGMT	169.25	0.2015	204001
ADMIN-STATE REGISTER & DOCUMENTS	19	0.0231	23,395
ADMIN-MICROGRAPHICS	15	0.0176	17,803
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2	0.0027	2,712
ADMIN-STARS	6	0.007	7,111
ADMIN-TELECOMMUNICATIONS	5	0.0059	5,966
ADMIN-MOTOR POOL	18	0.0213	21,527
ADMIN-STATE PRINTER	59	0.0708	71,645
ADMIN-CENTRAL STORES	13	0.016	16,151
ADMIN-MTLS SERVICES DISTRIBUTION	9	0.0109	11,053
ADMIN-COMMUTER VANS	1	0.0009	928
ADMIN-COMPUTER SERVICES	249	0.2968	300,439
ADMIN-ADDRESSING & INSERT	7	0.0081	8,232
ADMIN-MATERIALS TRANSFER	12	0.0143	14,464
ADMIN-CAPITOL PARKING	2	0.0023	2,290
ADMIN-MGMT ANALYSIS-SP FD	14	0.0173	17,465
ADMIN-911 EMERGENCY	3	0.0035	3,507
ADMIN-RISK MGMT	1	0.0011	1,085
ADMIN-VOLUNTEER SERVICES	1	0.0008	844
ADMIN-OTHER	3	0.0031	3,134
OTHER			2
COLUMN TOTAL	840	1	

ALLOCATION BASIS:
 SOURCE:

FY 1991 ACTUAL EMPLOYEE COUNT
 COMPLEMENT SUMMARY BY PAY PERIOD

2.5
 ADMN MGMT
 FISCAL

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN =====			
ADMIN-ADMIN MGMT-FISCAL			(724,312)
ADMIN-ADMIN MGMT-FISCAL-A	301184	0.4178	302617
ADMIN-ADMIN MGMT-FISCAL-B	419,698	0.5822	421,695
SECOND STEPDOWN =====			
USER DEPARTMENTS =====			
COLUMN TOTAL	720,882	1	
ALLOCATION BASIS: SOURCE:	TIME IDENTIFIED BETWEEN GENERAL FUND AND OTHER FUNDS MANAGERS REPORT		

2.5A
ADMN MGMT
FISCAL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-ADMIN MGMT-FISCAL-A			(302,617)
ADMIN-PROPERTY MGMT	1,840	0.0506	15,315
ADMIN-INTERTECHNOLOGIES GROUP	1,274	0.035	10,604
ADMIN-INFORMATION POLICY OFFICE	1,178	0.0324	9,805
ADMIN-OPERATIONS MGMT	16,067	0.4419	133,733
ADMIN-MATERIALS MGMT	1,834	0.0504	15,265
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	2,925	0.0805	24,346
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	2,053	0.0565	17,088
ADMIN-BUILDING FUND	7722	0.2124	64274
ADMIN-OTHER	1,464	0.0403	12,186
OTHER			1
COLUMN TOTAL	36,357	1	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED IN FY 1991
COMPUTER REPORT

2.5B
 ADMN MGMT
 FISCAL

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-ADMIN MGMT-FISCAL-B			-421695
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
ADMIN-PLANT MGMT	10,902	0.0801	33,759
ADMIN-STATE REGISTER & DOCUMENTS	5,338	0.0392	16,530
ADMIN-MICROGRAPHICS	1,976	0.0145	6,119
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235	0.0164	6,921
ADMIN-STARS	400	0.0029	1,239
ADMIN-TELECOMMUNICATIONS	22861	0.1679	70792
ADMIN-MOTOR POOL	24,132	0.1772	74,728
ADMIN-STATE PRINTER	16,449	0.1208	50,936
ADMIN-CENTRAL STORES	21,159	0.1554	65,521
ADMIN-MTLS SERVICES DISTRIBUTION	2,362	0.0173	7,314
ADMIN-COMMUTER VANS	474	0.0035	1,468
ADMIN-COMPUTER SERVICES	17,706	0.13	54,829
ADMIN-ADDRESSING & INSERT	923	0.0068	2,858
ADMIN-CAPITOL PARKING	2,680	0.0197	8,299
ADMIN-MGMT ANALYSIS-SP FD	716	0.0053	2,217
ADMIN-911 EMERGENCY	4,341	0.0319	13,442
ADMIN-RISK MGMT	1,230	0.009	3,809
ADMIN-VOLUNTEER SERVICES	295	0.0022	914
COLUMN TOTAL	136,179	1	

ALLOCATION BASIS:
 SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED IN FY 1991
 COMPUTER REPORT

(F.Y. 1993 BUDGET)

SCHEDULE 3.1

**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. 1991.
- Beginning with F.Y. 1986, Plant Management was 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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

	ADMINISTRATION		PROPERTY MGMT	
	PROPERTY MGMT 3.2	GENERAL ADMIN 3.3	LEASING 3.4	OTHER
FIRST ALLOCATION:				
DEPRECIATION @ .0867 CENTRAL SERV. INVENTORY COST				
SALARIES	\$1,551,164		\$695,426	\$1,338,489
SERVICES	4,340,046		55,773	4,284,273
SUPPLIES	39,230		3,781	35,449
EQUIP.				
OTHER/GRANTS				
DEPARTMENTAL EXPENDITURES	5,930,440		272,249	5,658,191
COST ADJUSTMENT:				
DEDUCTIONS:				
EQUIPMENT				
OTHER/ GRANTS				
ALLOCATED ADDITIONS:				
EQUIPMENT USE CHARGE	23,320	23,320		
ADMIN-ADMIN MGMT-COMMR & PERSONL	39,462	39,462		
ADMIN-ADMIN MGMT-FISCAL-A	15,315	15,315		
COST BY FUNCTION	6,008,537	78,097	272,249	5,658,191
DISTRIBUTE ALLOCATED COSTS		(78,097)	3,585	74,512
ALLOCABLE COSTS	6,008,537		275,834	5,732,703
DISALLOWED	(5,732,703)			(5,732,703)
NET ALLOWED	\$275,834		\$275,834	

3.3
PROPERTY
MGMT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-PROPERTY MGMT			(\$78,097)
ADMIN-PROPERTY MGMT-LEASING	272,249.00	4.59%	\$3,585
ADMIN-PROPERTY MGMT-OTHER	5,658,191.00	95.41%	\$74,512
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
COLUMN TOTAL	5,930,440.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

3.4
PROP MGMT
LEASING

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-PROPERTY MGMT-LEASING			(275,834)
ADMIN-INTERTECHNOLOGIES GROUP	6	0.0071	1,954
ADMIN-INFORMATION POLICY OFFICE	1	0.0012	326
ADMIN-OPERATIONS MGMT	2	0.0024	651
ADMIN-MATERIALS MGMT	3	0.0035	977
FINANCE - FISCAL MGMT & ADMN	3	0.0035	977
EMPLOYEE RELATIONS	2	0.0024	651
LEGISLATIVE AUDITS	3	0.0035	977
TREASURER	2	0.0024	651
ATTORNEY GENERAL	17	0.0201	5,536
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	6	0.0071	1,954
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	3	0.0035	977
ADMIN-PLANT MGMT	50	0.059	16,283
ADMIN-STATE REGISTER & DOCUMENTS	1	0.0012	326
ADMIN-ELECTRONICS EQUIPMENT RENTAL	1	0.0012	326
ADMIN-TELECOMMUNICATIONS	3	0.0035	977
ADMIN-MOTOR POOL	1	0.0012	326
ADMIN-STATE PRINTER	1	0.0012	326
ADMIN-CENTRAL STORES	1	0.0012	326
ADMIN-ADDRESSING & INSERT	6	0.0071	1,954
ADMIN-MGMT ANALYSIS-SP FD	3	0.0035	977
ADMIN-RISK MGMT	1	0.0012	326
ADMIN-VOLUNTEER SERVICES	1	0.0012	326
AGRICULTURE	16	0.0189	5,211
ARTS BOARD	1	0.0012	326
AUDITOR	1	0.0012	326
COMMERCE	1	0.0012	326
COMMUNITY COLLEGE BD	14	0.0165	4,559
CORRECTIONS	35	0.0413	11,398
DISABILITY COUNCIL	1	0.0012	326
EDUCATION-CENTRAL OFFICE	4	0.0047	1,303
EDUCATION-FARIBAULT SCHOOLS	2	0.0024	651
EDUCATION-VO-TECH	2	0.0024	651
GAMING-ADMIN UNIT	6	0.0071	1,954
GAMBLING CONTROL	5	0.0059	1,628
HEALTH	12	0.0142	3,908
MEDICAL EXAMINERS	2	0.0024	651
NURSING	2	0.0024	651
PHARMACY	2	0.0024	651
DENTISTRY	2	0.0024	651
CHIROPRACTORS	2	0.0024	651
PSYCHOLOGY	2	0.0024	651
OPTOMETRY	3	0.0035	977
NURSING HOME ADM	1	0.0012	326
SOCIAL WRK & MNTL HLTH	1	0.0012	326
MARR & FAMILY THERAPY BD	1	0.0012	326
VETERINARY MEDICINE	2	0.0024	651
HEARING EXAMINER	4	0.0047	1,303
HIGHER ED COORD BD	1	0.0012	326
HOUSING FINANCE	5	0.0059	1,628
HUMAN RIGHTS	8	0.0094	2,605
HUMAN SERVICES-CENTRAL OFFICE	23	0.0272	7,490
HUMAN SERVICES-INSTITUTIONS	29	0.0342	9,444
INDIAN AFFAIRS	2	0.0024	651
IRON RANGE RESOURCES	3	0.0035	977
JOBS & TRAINING	84	0.0992	27,355
LABOR & INDUSTRY	7	0.0083	2,280
MILITARY AFFAIRS	5	0.0059	1,628
NATURAL RESOURCES	71	0.0838	23,122
ELECTRICITY	2	0.0024	651
PARI-MUTUAL RACING	1	0.0012	326
PLANNING	4	0.0047	1,303

3.4
PROP MGMT
LEASING

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
POLLUTION CONTROL	15	0.0177	4,885
PUB EMP RET ASSN	1	0.0012	326
PUBLIC SAFETY	152	0.1795	49,500
PUBLIC SERVICE	2	0.0024	651
PUBLIC UTIL COMM	1	0.0012	326
REVENUE	16	0.0189	5,211
SECRETARY OF STATE	2	0.0024	651
STATE LOTTERY	13	0.0153	4,234
STATE RETIREMENT	2	0.0024	651
STATE UNIV SYSTEM	39	0.046	12,701
TRADE & ECON DEV	8	0.0094	2,605
TRANSPORTATION	31	0.0366	10,095
TRANSPORTATION REG BD	2	0.0024	651
VETERANS AFFAIRS	1	0.0012	326
VETERANS HOME BD	6	0.0071	1,954
WRKRS COMP CT OF APPEALS	2	0.0024	651
ZOO	24	0.0283	7,816
OTHER	44	0.0519	14,328
COLUMN TOTAL	847	1	

ALLOCATION BASIS:
SOURCE:

NUMBER OF LEASES PROCESSED FOR FY 1991
REAL ESTATE UNIT RECORDS

(F.Y. 1993 BUDGET)

SCHEDULE 4.1

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

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

- Records Management - the center provides for the storage and retrieval of state records, and disposal of records no longer required. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored as of June 30, 1991.
- 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. 1991.

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

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

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

ADMINISTRATION

INTERTECHNOLOGIES GROUP

	INTERTECH TOTAL 4.2	GENERAL ADMIN 4.3	RECORDS MGMT 4.4	TELE COMM 4.5	OTHER
FIRST ALLOCATION:					
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST					
SALARIES	\$1,433,816		\$31,559	\$743,009	\$659,248
SERVICES	514,496		118,844	299,133	96,519
SUPPLIES	25,036		299	8,978	15,761
EQUIP.	8,866			8,866	
OTHER/GRANTS					
DEPARTMENTAL EXPENDITURES	1,982,216		150,702	1,059,986	771,528
COST ADJUSTMENT:					
DEDUCTIONS:					
EQUIPMENT	(8,866)			(8,866)	
OTHER/ GRANTS					
ALLOCATED ADDITIONS:					
EQUIPMENT USE CHARGE	96,873	96,873			
ADMIN-ADMIN MGMT-COMMR & PERSONL	29,839	29,839			
ADMIN-ADMIN MGMT-FISCAL-A	10,604	10,604			
ADMIN-PROPERTY MGMT-LEASING	1,954	1,954			
COST BY FUNCTION	2,112,220	138,870	150,702	1,051,120	771,528
DISTRIBUTE ALLOCATED COSTS		(138,870)	10,606	73,970	54,295
ALLOCABLE COSTS	2,112,220		161,307	1,125,090	825,823
DISALLOWED	(825,823)				(825,823)
NET ALLOWED	\$1,286,397		\$161,307	\$1,125,090	

4.3
INTRTECH
GROUP

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-INTERTECHNOLOGIES GROUP			(\$138,870)
ADMIN-INTERTECH GRP-RECORDS MGMT	150,702.00	7.64%	\$10,605
ADMIN-INTERTECH GRP-TELECOM	1,051,120.00	53.27%	\$73,970
ADMIN-INTERTECH GRP-OTHER	771,528.00	39.10%	\$54,295
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
COLUMN TOTAL	1,973,350.00	100.00%	
ALLOCATION BASIS: SOURCE:	DEPARTMENTAL EXPENDITURES CLOSING MANAGERS FINANCIAL REPORT		

4.4
INTRTECH
RECORDS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-INTERTECH GRP-RECORDS MGMT			(161,307)
ADMIN-MATERIALS MGMT	1,135	0.0356	5,746
FINANCE - FISCAL MGMT & ADMN	3341	0.1049	16915
EMPLOYEE RELATIONS	509	0.016	2,577
MEDIATION SERVICES	27	0.0008	137
LEGISLATIVE AUDITS	142	0.0045	719
TREASURER	376	0.0118	1,904
ATTORNEY GENERAL	2,701	0.0848	13,675
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	299	0.0094	1,514
ADMIN-PROPERTY MGMT	32	0.001	162
ADMIN-INTERTECHNOLOGIES GROUP	10	0.0003	51
USER DEPARTMENTS			
=====			
ADMIN-BUILDING FUND	2	0.0001	10
ADMIN-PLANT MGMT	1		5
ADMIN-MICROGRAPHICS	3	0.0001	15
ADMIN-COMPUTER SERVICES	13	0.0004	66
ADMIN-IISAC	29	0.0009	147
AGRICULTURE	438	0.0137	2,218
ARTS BOARD	12	0.0004	61
AUDITOR	413	0.013	2,091
COMMERCE	1,862	0.0584	9,427
COMMUNITY COLLEGE BD	1		5
CORRECTIONS	333	0.0105	1,686
EDUCATION-CENTRAL OFFICE	56	0.0018	284
EDUCATION-VO-TECH	21	0.0007	106
HEALTH	1,248	0.0392	6,319
NURSING	54	0.0017	273
PHARMACY	4	0.0001	20
SOCIAL WRK & MNLT HLTH	6	0.0002	30
HEARING EXAMINER	184	0.0058	932
HIGHER ED COORD BD	2	0.0001	10
HOUSING FINANCE	1,295	0.0406	6,557
HUMAN RIGHTS	748	0.0235	3,787
HUMAN SERVICES-CENTRAL OFFICE	1,845	0.0579	9,341
HUMAN SERVICES-INSTITUTIONS	783	0.0246	3,964
JOBS & TRAINING	3,319	0.1042	16,804
LABOR & INDUSTRY	5,179	0.1626	26,221
MILITARY AFFAIRS	154	0.0048	780
NATURAL RESOURCES	391	0.0123	1,980
ELECTRICITY	200	0.0063	1,013
POLLUTION CONTROL	1,091	0.0342	5,524
PUB EMP RET ASSN.	43	0.0013	218
PUBLIC SERVICE	360	0.0113	1,823
REVENUE	872	0.0274	4,415
SECRETARY OF STATE	441	0.0138	2,233
STATE RETIREMENT	4	0.0001	20
STATE UNIV SYSTEM	30	0.0009	152
TRADE & ECON DEV	15	0.0005	76
TRANSPORTATION	4	0.0001	20
WASTE MGMT BD	81	0.0025	410
ZOO	128	0.004	648
OTHER	1,623	0.0509	8,216
COLUMN TOTAL	31,860	1	

ALLOCATION BASIS:
SOURCE:

CUBIC FEET OF RECORDS MAINTAINED AS OF 07-31-90
DIVISION RECORDS

4.5
INTRTECH
TELECOM

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-INTERTECH GRP-TELECOM			(1,125,090)
ADMIN-INFORMATION POLICY OFFICE	7,481	0.0004	478
ADMIN-OPERATIONS MGMT	37,557	0.0021	2,402
ADMIN-MATERIALS MGMT	944	0.0001	60
FINANCE - FISCAL MGMT & ADMN	86,877	0.0049	5,555
EMPLOYEE RELATIONS	95,152	0.0054	6,084
MEDIATION SERVICES	17,122	0.001	1,095
LEGISLATIVE AUDITS	18,859	0.0011	1,206
TREASURER	4,123	0.0002	264
ATTORNEY GENERAL	213,803	0.0122	13,671
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	20,566	0.0012	1,315
ADMIN-PROPERTY MGMT	34,543	0.002	2,209
ADMIN-INTERTECHNOLOGIES GROUP	168,743	0.0096	10,790
USER DEPARTMENTS			
=====			
ADMIN-PLANT MGMT	37,804	0.0021	2,417
ADMIN-STATE REGISTER & DOCUMENTS	22,929	0.0013	1,466
ADMIN-MICROGRAPHICS	1,794	0.0001	115
ADMIN-ELECTRONICS EQUIPMENT RENTAL	665		43
ADMIN-STARS	38		2
ADMIN-MOTOR POOL	4,313	0.0002	276
ADMIN-STATE PRINTER	8390	0.0005	536
ADMIN-CENTRAL STORES	1,650	0.0001	106
ADMIN-MTLS SERVICES DISTRIBUTION	3,362	0.0002	215
ADMIN-COMMUTER VANS	250		16
ADMIN-COMPUTER SERVICES	127,447	0.0072	8,149
ADMIN-CAPITOL PARKING	1,388	0.0001	89
ADMIN-MGMT ANALYSIS-SP FD	3,507	0.0002	224
ADMIN-911 EMERGENCY	4,767	0.0003	305
ADMIN-OTHER	573		37
AGRICULTURE	239,104	0.0136	15,289
ANIMAL HEALTH BD	29,958	0.0017	1,916
ARTS BOARD	13,133	0.0007	840
AUDITOR	25,519	0.0015	1,632
COMMERCE	101,076	0.0057	6,463
COMMUNITY COLLEGE BD	916,034	0.0521	58,574
CORRECTIONS	606,612	0.0345	38,789
DISABILITY COUNCIL	9,181	0.0005	587
EDUCATION-CENTRAL OFFICE	323,286	0.0184	20,672
EDUCATION-FARIBAUTL SCHOOLS	31,563	0.0018	2,018
EDUCATION-VO-TECH	113,487	0.0064	7,257
GAMING-ADMIN UNIT	1,447	0.0001	93
GAMBLING CONTROL	43,968	0.0025	2,811
GREATER MN CORP.	22,224	0.0013	1,421
HEALTH	441,499	0.0251	28,231
MEDICAL EXAMINERS	9,280	0.0005	593
NURSING	7,692	0.0004	492
PHARMACY	2866	0.0002	183
DENTISTRY	3,721	0.0002	238
CHIROPRACTORS	1,723	0.0001	110
PSYCHOLOGY	823		53
OPTOMETRY	495		32
NURSING HOME ADM	1,170	0.0001	75
UNLIC MNTL HLTH PROV BD	5,194	0.0003	332
PODIATRY	75		5
VETERINARY MEDICINE	595		38
HEARING EXAMINER	31246	0.0018	1998
HIGHER ED COORD BD	60,111	0.0034	3,844
HOUSING FINANCE	94,445	0.0054	6,039
HUMAN RIGHTS	53,750	0.0031	3,437
HUMAN SERVICES-CENTRAL OFFICE	735,213	0.0418	47,012
HUMAN SERVICES-INSTITUTIONS	569,287	0.0324	36,402
INDIAN AFFAIRS	6,961	0.0004	445
INVESTMENT BOARD	14,716	0.0008	941

4.5
INTRTECH
TELECOM

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
IRON RANGE RESOURCES	86,941	0.0049	5,559
JOBS & TRAINING	1,325,356	0.0753	84,747
LABOR & INDUSTRY	176,821	0.01	11,306
MILITARY AFFAIRS	448,158	0.0255	28,657
NATURAL RESOURCES	1,420,833	0.0808	90,853
BOXING	888	0.0001	57
BARBERS	586		37
ELECTRICITY	11,451	0.0007	732
ARCHITECTS & ENG	2,206	0.0001	141
ACCOUNTANCY	1,486	0.0001	95
PEACE OFFICERS	5,142	0.0003	329
PARI-MUTUAL RACING	9,046	0.0005	578
PLANNING	67,309	0.0038	4,304
POLLUTION CONTROL	353,458	0.0201	22,601
PUB EMP RET ASSN	37,268	0.0021	2,383
PUBLIC SAFETY	1,249,945	0.071	79,925
PUBLIC SERVICE	65,433	0.0037	4,184
PUBLIC UTIL COMM	14,206	0.0008	908
REVENUE	599,576	0.0341	38,339
SECRETARY OF STATE	124,305	0.0071	7,948
STATE LOTTERY	273		17
STATE RETIREMENT	8,321	0.0005	532
STATE UNIV SYSTEM	2058076	0.117	131600
TEACHERS RETIREMENT	28,631	0.0016	1,831
TRADE & ECON DEV	259,268	0.0147	16,578
TRANSPORTATION	2,060,063	0.1171	131,727
TRANSPORTATION REG BD	3,988	0.0002	255
VETERANS AFFAIRS	14,085	0.0008	901
VETERANS HOME BD	45,568	0.0026	2,914
WASTE MGMT BD	34,948	0.002	2,235
WRKRS COMP CT OF APPEALS	4,041	0.0002	258
ZOO	93,690	0.0053	5,991
OTHER	1,541,685	0.0876	98,581
COLUMN TOTAL	17,595,152	1	

ALLOCATION BASIS:
SOURCE:

TELEPHONE CHARGES (OBJECT CODE 202) FY 1991
COMPUTER REPORT

(F.Y. 1993 BUDGET)

SCHEDULE 5.1

**STATE OF MINNESOTA
ADMINISTRATION - INFORMATION POLICY OFFICE
NATURE AND EXTENT OF SERVICES**

The Information Policy Office a service to state agencies which is allowable for plan purposes and 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. 1991.

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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

ADMINISTRATION

INFORMATION POLICY OFFICE

	INFO POL TOTAL 5.2	GENERAL ADMIN 5.3	STATEWIDE SYSTEMS 5.4	OTHER
FIRST ALLOCATION:				
DEPRECIATION @.0667 CENTRAL SERV. INVENTORY COST				
SALARIES	\$1,077,886		\$970,249	\$107,637
SERVICES	417,409		395,174	22,235
SUPPLIES	28,299		28,278	2,021
EQUIP.	20,214		20,214	
OTHER/GRANTS	61,146			61,146
DEPARTMENTAL EXPENDITURES	1,604,954		1,411,915	193,039
COST ADJUSTMENT:				
DEDUCTIONS:				
EQUIPMENT	(20,214)		(20,214)	
OTHER/GRANTS	(61,146)			(61,146)
ALLOCATED ADDITIONS:				
EQUIPMENT USE CHARGE	9,524	9,524		
ADMIN-ADMIN MGMT-COMMR & PERSONL	24,709	24,709		
ADMIN-ADMIN MGMT-FISCAL-A	9,805	9,805		
ADMIN-PROPERTY MGMT-LEASING	326	326		
ADMIN-INTERTECH GROUP-TELECOM	478	478		
COST BY FUNCTION	1,568,436	44,842	1,391,701	131,893
DISTRIBUTE ALLOCATED COSTS		(44,842)	40,960	3,882
ALLOCABLE COSTS	1,568,436		1,432,661	135,775
DISALLOWED	(135,775)			(135,775)
NET ALLOWED	\$1,432,661		\$1,432,661	

5.3
INFO
POLICY
OFFICE

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-INFORMATION POLICY OFFICE			(\$44,842)
ADMIN-INFO POL OFF-STATEWIDE SYS	1,391,701.00	91.34%	\$40,960
ADMIN-INFO POL OFF-OTHER	131,893.00	8.66%	\$3,882
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
COLUMN TOTAL	1,523,594.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

5.4
INFO POL
STATEWIDE
SYSTEMS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-INFO POL OFF - STATEWIDE SYS			(1,432,661)
ADMIN-OPERATIONS MGMT	8,779	0.0002	347
ADMIN-MATERIALS MGMT	342,177	0.0094	13,510
FINANCE - FISCAL MGMT & ADMN	1,612,862	0.0444	63,679
EMPLOYEE RELATIONS	1,373,274	0.0378	54,220
MEDIATION SERVICES	67,337	0.0019	2,659
LEGISLATIVE AUDITS	77,879	0.0021	3,075
TREASURER	26,062	0.0007	1,029
ATTORNEY GENERAL	21,670	0.0006	856
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	18,512	0.0005	731
ADMIN-PROPERTY MGMT	5,429	0.0001	214
ADMIN-INTERTECHNOLOGIES GROUP	36,469	0.001	1,440
ADMIN-INFORMATION POLICY OFFICE	7,141	0.0002	282
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	5,005	0.0001	198
ADMIN-PLANT MGMT	1416		56
ADMIN-STATE REGISTER & DOCUMENTS	78,390	0.0022	3,095
ADMIN-MICROGRAPHICS	1,249		49
ADMIN-TELECOMMUNICATIONS	1,886	0.0001	74
ADMIN-MOTOR POOL	25,717	0.0007	1,015
ADMIN-STATE PRINTER	2,876	0.0001	114
ADMIN-CENTRAL STORES	717		28
ADMIN-COMMUTER VANS	250		10
ADMIN-CAPITOL PARKING	70		3
ADMIN-911 EMERGENCY	875		35
ADMIN-RISK MGMT	273		11
ADMIN-OTHER	820		32
AGRICULTURE	13,328	0.0004	526
ANIMAL HEALTH BD	9,015	0.0002	356
ARTS BOARD	176		7
AUDITOR	993		39
COMMERCE	11,780	0.0003	465
COMMUNICATION IMPAIRED BD	930		37
COMMUNITY COLLEGE BD	123,965	0.0034	4,894
CORRECTIONS	157,261	0.0043	6,209
DISABILITY COUNCIL	276		11
EDUCATION-CENTRAL OFFICE	119,102	0.0033	4,702
EDUCATION-FARIBAULT SCHOOLS	543		21
EDUCATION-VO-TECH	99,226	0.0027	3,918
GAMING-ADMIN UNIT	520		21
GAMBLING CONTROL	426		17
GREATER MN CORP.	484		19
HEALTH	300,866	0.0083	11,879
MEDICAL EXAMINERS	234,019	0.0064	9,240
NURSING	8,679	0.0002	343
PHARMACY	10,489	0.0003	414
DENTISTRY	2,989	0.0001	118
CHIROPRACTORS	11,699	0.0003	462
SOCIAL WRK & MNTL HLTH	72		3
SOCIAL WRK LIC BD	8,096	0.0002	320
MARR & FAMILY THERAPY BD	84		3
VETERINARY MEDICINE	4,819	0.0001	190
HEARING EXAMINER	337		13
HIGHER ED COORD BD	19,341	0.0005	764
HOUSING FINANCE	297,285	0.0082	11,737
HUMAN RIGHTS	525		21
HUMAN SERVICES-CENTRAL OFFICE	17,318,076	0.4773	683,754
HUMAN SERVICES-INSTITUTIONS	8761	0.0002	346
INDIAN AFFAIRS	135		5
IRON RANGE RESOURCES	3,420	0.0001	135
JOBS & TRAINING	315,986	0.0087	12,476
LABOR & INDUSTRY	13,474	0.0004	532
MILITARY AFFAIRS	2,407	0.0001	95

5.4
INFO POL
STATEWIDE
SYSTEMS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
NATURAL RESOURCES	629,143	0.0173	24,840
BARBERS	623		25
ELECTRICITY	32,721	0.0009	1,292
ARCHITECTS & ENG	5,286	0.0001	209
ACCOUNTANCY	7,500	0.0002	296
PEACE OFFICERS	420		17
PARI-MUTUAL RACING	24,578	0.0007	970
PLANNING	4,045	0.0001	160
POLLUTION CONTROL	32,114	0.0009	1,268
PUBLIC SAFETY	4,524,283	0.1247	178,628
PUBLIC SERVICE	5,284	0.0001	209
PUBLIC UTIL COMM	812		32
REVENUE	5277237	0.1454	208356
SECRETARY OF STATE	45		2
STATE RETIREMENT	255,289	0.007	10,079
STATE UNIV SYSTEM	26,547	0.0007	1,048
TEACHERS RETIREMENT	53,890	0.0015	2,128
TRADE & ECON DEV	10,430	0.0003	412
TRANSPORTATION	2,439,462	0.0672	96,315
TRANSPORTATION REG BD	65		3
VETERANS AFFAIRS	6,043	0.0002	239
VETERANS HOME BD	921		36
WASTE MGMT BD	78,297	0.0022	3,091
WRKRS COMP CT OF APPEALS	546		22
ZOO	832		33
OTHER	53,224	0.0015	2,097
 COLUMN TOTAL	 36,286,356	 1	

ALLOCATION BASIS:
SOURCE:

COMPUTER SERVICES CHARGES FY 1991
COMPUTER REPORT

(F.Y. 1993 BUDGET)

SCHEDULE 6.1

**STATE OF MINNESOTA
ADMINISTRATION - OPERATIONS MANAGEMENT
NATURE AND EXTENT OF SERVICES**

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. 1991 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 positions for F.Y. 1991.

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

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

	ADMINISTRATION		OPERATIONS MGMT		
	OPS MGMT TOTAL 6.2	GENERAL ADMIN 6.3	CENTRAL MAIL 6.4	EMPLOYEE ASSIST 6.5	OTHER
FIRST ALLOCATION:					
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST					
SALARIES	\$931,444		\$297,234	\$329,149	\$305,061
SERVICES	351,570		157,252	109,178	85,140
SUPPLIES	17,170		4,040	5,050	8,080
EQUIP.					
OTHER/GRANTS			(4,040)	4,040	
DEPARTMENTAL EXPENDITURES	1,300,184		454,466	447,417	398,281
COST ADJUSTMENT:					
DEDUCTIONS:					
EQUIPMENT					
OTHER/ GRANTS			4,040	(4,040)	
ALLOCATED ADDITIONS:					
EQUIPMENT USE CHARGE	8,034	8,034			
ADMIN-ADMIN MGMT-COMMR & PERSONL	30,013	30,013			
ADMIN-ADMIN MGMT-FISCAL-A	133,733	133,733			
ADMIN-PROPERTY MGMT-LEASING	651	651			
ADMIN-INTERTECH GROUP-TELECOM	2,402	2,402			
ADMIN-INFO POLICY OFF.-STATEWIDE SYS	347	347			
COST BY FUNCTION	1,475,364	175,180	458,526	443,377	398,281
DISTRIBUTE ALLOCATED COSTS	(1)	(175,180)	61,779	59,738	53,662
ALLOCABLE COSTS	1,475,363		520,305	503,115	451,943
DISALLOWED	(451,943)				(451,943)
NET ALLOWED	\$1,023,420		\$520,305	\$503,115	

6.3
OPERATIONS
MGMT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-OPERATIONS MGMT			(\$175,180)
ADMIN-OPS MGMT-CENTRAL MAIL	458,526.00	35.27%	\$61,779
ADMIN-OPS MGMT-EMPLOYEE ASSIST	443,377.00	34.10%	\$59,738
ADMIN-OPS MGMT-OTHER	398,281.00	30.63%	\$53,662
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
OTHER			\$1
COLUMN TOTAL	1,300,184.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

6.4
OPS MGMT
CENTRAL
MAIL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-OPS MGMT-CENTRAL MAIL			(520,305)
ADMIN-MATERIALS MGMT	64,244	0.0066	3,438
FINANCE - FISCAL MGMT & ADMN	226,043	0.0233	12,098
EMPLOYEE RELATIONS	181,390	0.0187	9,708
MEDIATION SERVICES	18,426	0.0019	986
LEGISLATIVE AUDITS	7,196	0.0007	385
TREASURER	2,068	0.0002	111
ATTORNEY GENERAL	100,909	0.0104	5,401
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	4,538	0.0005	243
ADMIN-PROPERTY MGMT	7,238	0.0007	387
ADMIN-INTERTECHNOLOGIES GROUP	2,338	0.0002	125
ADMIN-INFORMATION POLICY OFFICE	2,750	0.0003	147
ADMIN-OPERATIONS MGMT	14,217	0.0015	761
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	7,375	0.0008	395
ADMIN-PLANT MGMT	698	0.0001	37
ADMIN-STATE REGISTER & DOCUMENTS	71,735	0.0074	3,839
ADMIN-MICROGRAPHICS	535	0.0001	29
ADMIN-ELECTRONICS EQUIPMENT RENTAL	120		6
ADMIN-STARS	547	0.0001	29
ADMIN-MOTOR POOL	582	0.0001	31
ADMIN-STATE PRINTER	6,085	0.0006	326
ADMIN-CENTRAL STORES	1,943	0.0002	104
ADMIN-MTLS SERVICES DISTRIBUTION	4,663	0.0005	250
ADMIN-COMPUTER SERVICES	67,840	0.007	3,631
ADMIN-CAPITOL PARKING	1,560	0.0002	83
ADMIN-MGMT ANALYSIS-SP FD	257		14
ADMIN-VOLUNTEER SERVICES	5,068	0.0005	271
ADMIN-OTHER	127		7
AGRICULTURE	151,056	0.0155	8,085
ANIMAL HEALTH BD	15,997	0.0016	856
AUDITOR	24,700	0.0025	1,322
COMMERCE	131,682	0.0135	7,048
COMMUNITY COLLEGE BD	74,719	0.0077	3,999
CORRECTIONS	42,897	0.0044	2,296
DISABILITY COUNCIL	5,937	0.0006	318
EDUCATION-CENTRAL OFFICE	400,263	0.0412	21,422
EDUCATION-VO-TECH	83,925	0.0086	4,492
GAMING-ADMIN UNIT	345		18
GAMBLING CONTROL	23,207	0.0024	1,242
HEALTH	40,278	0.0041	2,156
MEDICAL EXAMINERS	15,921	0.0016	852
NURSING	36,946	0.0038	1,977
DENTISTRY	3,965	0.0004	212
CHIROPRACTORS	305		16
PSYCHOLOGY	2		
HEARING EXAMINER	170		9
HIGHER ED COORD BD	83,504	0.0086	4,469
HOUSING FINANCE	69,929	0.0072	3,743
HUMAN RIGHTS	27,491	0.0028	1,471
HUMAN SERVICES-CENTRAL OFFICE	1,303,680	0.1341	69,773
HUMAN SERVICES-INSTITUTIONS	162		9
INDIAN AFFAIRS	591	0.0001	32
INVESTMENT BOARD	2,740	0.0003	147
JOBS & TRAINING	9355	0.001	501
LABOR & INDUSTRY	187,840	0.0193	10,053
MILITARY AFFAIRS	6		
NATURAL RESOURCES	578,383	0.0595	30,955
BOXING	319		17
BARBERS	2,741	0.0003	147
ABSTRACTORS	487	0.0001	26
ACCOUNTANCY	12,426	0.0013	665
PEACE OFFICERS	7,093	0.0007	380

STATE OF MINNESOTA

PARI-MUTUAL RACING	400		21
PLANNING	58,134	0.006	3,111
POLLUTION CONTROL	52,429	0.0054	2,806
PUB EMP RET ASSN	221,415	0.0228	11,850
PUBLIC SAFETY	2,254,872	0.2319	120,681
PUBLIC SERVICE	26,783	0.0028	1,433
PUBLIC UTIL COMM	7,932	0.0008	425
REVENUE	1380885.56	0.142	73905
SECRETARY OF STATE	115,917	0.0119	6,204
STATE RETIREMENT	71,661	0.0074	3,835
STATE UNIV SYSTEM	84,456	0.0087	4,520
TEACHERS RETIREMENT	164,849	0.017	8,823
TRADE & ECON DEV	537,417	0.0553	28,763
TRANSPORTATION	298,194	0.0307	15,959
TRANSPORTATION REG BD	5,666	0.0006	303
VETERANS AFFAIRS	9,328	0.001	499
VETERANS HOME BD	1,520	0.0002	81
WASTE MGMT BD	22,692	0.0023	1,214
WRKRS COMP CT OF APPEALS	2340.71	0.0002	125
OTHER	265,203	0.0273	14,197

COLUMN TOTAL	9,721,646	1	
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ALLOCATION BASIS:
SOURCE:

POSTAGE REVOLVING FUND CHARGE 1991
COMPUTER REPORT

6.5
OPS MGMT
EMPLOYEE
ASSIST

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
=====			
ADMIN-OPS MGMT-EMPLOYEE ASSIST			(\$503,115)
ADMIN-MATERIALS MGMT	56.00	0.15%	\$743
FINANCE - FISCAL MGMT & ADMN	118.97	0.31%	\$1,579
EMPLOYEE RELATIONS	193.84	0.51%	\$2,573
MEDIATION SERVICES	22.02	0.06%	\$292
LEGISLATIVE AUDITS	69.77	0.18%	\$926
TREASURER	11.66	0.03%	\$155
ATTORNEY GENERAL	373.41	0.99%	\$4,956
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	43.79	0.12%	\$581
ADMIN-PROPERTY MGMT	32.74	0.09%	\$435
ADMIN-INTERTECHNOLOGIES GROUP	24.59	0.06%	\$326
ADMIN-INFORMATION POLICY OFFICE	20.50	0.05%	\$272
ADMIN-OPERATIONS MGMT	24.90	0.07%	\$330
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	28.53	0.08%	\$379
ADMIN-PLANT MGMT	169.25	0.45%	\$2,246
ADMIN-STATE REGISTER & DOCUMENTS	19.41	0.05%	\$258
ADMIN-MICROGRAPHICS	14.77	0.04%	\$196
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2.25	0.01%	\$30
ADMIN-STARS	5.90	0.02%	\$78
ADMIN-TELECOMMUNICATIONS	4.95	0.01%	\$66
ADMIN-MOTOR POOL	17.86	0.05%	\$237
ADMIN-STATE PRINTER	59.44	0.16%	\$789
ADMIN-CENTRAL STORES	13.40	0.04%	\$178
ADMIN-MTLS SERVICES DISTRIBUTION	9.17	0.02%	\$122
ADMIN-COMMUTER VANS	0.77		\$10
ADMIN-COMPUTER SERVICES	249.26	0.66%	\$3,308
ADMIN-ADDRESSING & INSERT	6.83	0.02%	\$91
ADMIN-MATERIALS TRANSFER	12.00	0.03%	\$159
ADMIN-CAPITOL PARKING	1.90	0.01%	\$25
ADMIN-MGMT ANALYSIS-SP FD	14.49	0.04%	\$192
ADMIN-911 EMERGENCY	2.91	0.01%	\$39
ADMIN-RISK MGMT	0.90		\$12
ADMIN-VOLUNTEER SERVICES	0.70		\$9
ADMIN-OTHER	2.60	0.01%	\$35
AGRICULTURE	444.87	1.17%	\$5,904
ANIMAL HEALTH BD	37.16	0.10%	\$493
ARTS BOARD	16.00	0.04%	\$212
AUDITOR	108.78	0.29%	\$1,444
COMMERCE	218.83	0.58%	\$2,904
COMMUNICATION IMPAIRED BD	0.91		\$12
COMMUNITY COLLEGE BD	2,499.14	6.59%	\$33,168
CORRECTIONS	2,180.11	5.75%	\$28,934
DISABILITY COUNCIL	12.58	0.03%	\$167
EDUCATION-CENTRAL OFFICE	405.04	1.07%	\$5,376
EDUCATION-FARIBAULT SCHOOLS	185.72	0.49%	\$2,465
EDUCATION-VO-TECH	120.92	0.32%	\$1,605
GAMING-ADMIN UNIT	2.66	0.01%	\$35
GAMBLING CONTROL	29.33	0.08%	\$389
HEALTH	938.05	2.47%	\$12,450
MEDICAL EXAMINERS	24.00	0.06%	\$319
NURSING	23.33	0.06%	\$310
PHARMACY	7.00	0.02%	\$93
DENTISTRY	6.50	0.02%	\$86
CHIROPRACTORS	4.91	0.01%	\$65
PSYCHOLOGY	3.66	0.01%	\$49
OPTOMETRY	1.55		\$21
NURSING HOME ADM	2.00	0.01%	\$27
SOCIAL WRK & MNTH HLTH	5.91	0.02%	\$78
SOCIAL WRK LIC BD	0.83		\$11
MARR & FAMILY THERAPY BD	0.91		\$12
UNLIC MNTH HLTH PROV BD	1.16		\$15
VETERINARY MEDICINE	1.25		\$17

6.5
OPS MGMT
EMPLOYEE
ASSIST

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	75.12	0.20%	\$997
HIGHER ED COORD BD	71.26	0.19%	\$946
HIGHER ED FAC AUTH	3.00	0.01%	\$40
HOUSING FINANCE	135.87	0.36%	\$1,803
HUMAN RIGHTS	70.75	0.19%	\$939
HUMAN SERVICES-CENTRAL OFFICE	1,191.51	3.14%	\$15,813
HUMAN SERVICES-INSTITUTIONS	5,470.82	14.43%	\$72,607
INDIAN AFFAIRS	5.75	0.02%	\$76
INVESTMENT BOARD	24.75	0.07%	\$328
IRON RANGE RESOURCES	140.21	0.37%	\$1,861
JOBS & TRAINING	1,974.76	5.21%	\$26,208
LABOR & INDUSTRY	354.46	0.94%	\$4,704
MILITARY AFFAIRS	332.56	0.88%	\$4,414
NATURAL RESOURCES	2,602.38	6.86%	\$34,538
BOXING	1.50		\$20
BARBERS	2.00	0.01%	\$27
ELECTRICITY	20.83	0.05%	\$276
ARCHITECTS & ENG	6.70	0.02%	\$89
ACCOUNTANCY	4.00	0.01%	\$53
PARI-MUTUAL RACING	12.00	0.03%	\$159
PLANNING	105.71	0.28%	\$1,403
POLLUTION CONTROL	718.04	1.89%	\$9,530
PUB EMP RET ASSN	64.50	0.17%	\$856
PUBLIC SAFETY	1,833.25	4.84%	\$24,330
PUBLIC SERVICE	128.73	0.34%	\$1,708
PUBLIC UTIL COMM	38.20	0.10%	\$507
REVENUE	1,165.89	3.08%	\$15,473
SECRETARY OF STATE	70.66	0.19%	\$938
STATE LOTTERY	193.95	0.51%	\$2,574
STATE RETIREMENT	37.60	0.10%	\$499
STATE UNIV SYSTEM	4,859.91	12.82%	\$64,499
TEACHERS RETIREMENT	49.00	0.13%	\$650
TRADE & ECON DEV	238.91	0.63%	\$3,171
TRANSPORTATION	5,249.31	13.85%	\$69,667
TRANSPORTATION REG BD	9.08	0.02%	\$121
VETERANS AFFAIRS	35.33	0.09%	\$469
VETERANS HOME BD	475.74	1.25%	\$6,314
WASTE MGMT BD	52.08	0.14%	\$691
WRKRS COMP CT OF APPEALS	19.78	0.05%	\$263
ZOO	162.46	0.43%	\$2,156
OTHER	987.93	2.61%	\$13,110
COLUMN TOTAL	37,908.88	100.00%	

ALLOCATION BASIS:
SOURCE:

ACTUAL EMPLOYEE COUNT FY 1991
COMPLEMENT SUMMARY BY PAY PERIOD

(F. Y. 1993 BUDGET)

SCHEDULE 7.1

**STATE OF MINNESOTA
ADMINISTRATION - MATERIALS MANAGEMENT
NATURE AND EXTENT OF SERVICES**

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. 1991. 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 June 30, 1991.

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

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

ADMINISTRATION

MATERIALS MGMT

	MATERIALS MGMT TOTAL 7.2	GENERAL ADMIN 7.3	INVENTORY MGMT 7.4	PROCURE- MENT 7.5	MTLS SVCS & DIST
FIRST ALLOCATION:					
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST					\$115,136
SALARIES	\$2,318,150	\$1,574,920			
SERVICES	782,100	174,878			4,040
SUPPLIES	96,400	31,713			
EQUIP.					
OTHER/GRANTS					
DEPARTMENTAL EXPENDITURES	3,174,650	1,781,509	317,989	2,564,538	119,176
COST ADJUSTMENT:					
DEDUCTIONS:					
EQUIPMENT					
OTHER/GRANTS					
ALLOCATED ADDITIONS:					
EQUIPMENT USE CHARGE	7,720	7,720			
ADMIN-ADMIN MGMT-COMMR & PERSONL	87,498	87,498			
ADMIN-ADMIN MGMT-FISCAL-A	15,265	15,265			
ADMIN-PROPERTY MGMT-LEASING	977	977			
ADMIN-INTERTECH GROUP-RECORDS MGMT	5,746	5,746			
ADMIN-INTERTECH GROUP-TELECOM	80	80			
ADMIN-INFO POLICY OFF.-STATEWIDE SYS	13,510	13,510			
ADMIN-OPERATIONS MGMT-CENTRAL MAIL	3,438	3,438			
ADMIN-OPERATIONS MGMT-EMPLOYEE ASSIST	743	743			
COST BY FUNCTION	3,289,607	1,896,466	317,989	2,564,538	119,176
DISTRIBUTE ALLOCATED COSTS		(329,071)	34,861	281,145	13,065
ALLOCABLE COSTS	4,898,169	1,567,395	352,850	2,845,683	132,241
DISALLOWED	(132,241)				(132,241)
NET ALLOWED	\$3,198,533	\$1,567,395	\$352,850	\$2,845,683	

7.3
MATERIALS
MANAGEMENT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN - MATERIALS MGMT			(\$329,071)
ADMIN - MATERIALS MGMT - INVENTORY MGM	317,989.00	10.59%	\$34,861
ADMIN - MATERIALS MGMT - PROCUREMENT	2,564,538.00	85.44%	\$281,145
ADMIN - MATERIALS MGMT - MTRLS SVCS & D	119,176.00	3.97%	\$13,065
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
COLUMN TOTAL	3,001,703.00	100.00%	
ALLOCATION BASIS: SOURCE:	DEPARTMENTAL EXPENDITURES CLOSING MANAGERS FINANCIAL REPORT		

7.4
 MTLs MGMT
 INVENTORY
 MANAGEMENT

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-MATERIALS MGMT-INVENTORY MGMT			(\$352,850)
FINANCE - FISCAL MGMT & ADMN	397.00	0.25%	\$884
EMPLOYEE RELATIONS	399.00	0.25%	\$889
MEDIATION SERVICES	85.00	0.05%	\$189
LEGISLATIVE AUDITS	185.00	0.12%	\$412
TREASURER	54.00	0.03%	\$120
ATTORNEY GENERAL	540.00	0.34%	\$1,203
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	157.00	0.10%	\$350
ADMIN-PROPERTY MGMT	126.00	0.08%	\$281
ADMIN-INTERTECHNOLOGIES GROUP	258.00	0.16%	\$575
ADMIN-INFORMATION POLICY OFFICE	49.00	0.03%	\$109
ADMIN-OPERATIONS MGMT	39.00	0.02%	\$87
ADMIN-MATERIALS MGMT	65.00	0.04%	\$145
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	40.00	0.03%	\$89
ADMIN-PLANT MGMT	485.00	0.31%	\$1,080
ADMIN-STATE REGISTER & DOCUMENTS	88.00	0.06%	\$196
ADMIN-MICROGRAPHICS	43.00	0.03%	\$96
ADMIN-ELECTRONICS EQUIPMENT RENTAL	438.00	0.28%	\$976
ADMIN-STARS	2.00		\$4
ADMIN-TELECOMMUNICATIONS	30.00	0.02%	\$67
ADMIN-MOTOR POOL	1,358.00	0.86%	\$3,025
ADMIN-STATE PRINTER	128.00	0.08%	\$285
ADMIN-CENTRAL STORES	30.00	0.02%	\$67
ADMIN-MTLs SERVICES DISTRIBUTION	15.00	0.01%	\$33
ADMIN-COMMUTER VANS	27.00	0.02%	\$60
ADMIN-COMPUTER SERVICES	5,195.00	3.28%	\$11,571
ADMIN-ADDRESSING & INSERT	9.00	0.01%	\$20
ADMIN-MATERIALS TRANSFER	24.00	0.02%	\$53
ADMIN-CAPITOL PARKING	37.00	0.02%	\$82
ADMIN-MGMT ANALYSIS-SP FD	1.00		\$2
ADMIN-IISAC	6.00		\$13
ADMIN-RISK MGMT	7.00		\$16
ADMIN-VOLUNTEER SERVICES	14.00	0.01%	\$31
ADMIN-OTHER	358.00	0.23%	\$797
AGRICULTURE	1,366.00	0.86%	\$3,042
ANIMAL HEALTH BD	25.00	0.02%	\$56
ARTS BOARD	21.00	0.01%	\$47
AUDITOR	103.00	0.07%	\$229
COMMERCE	229.00	0.14%	\$510
COMMUNICATION IMPAIRED BD	30.00	0.02%	\$67
COMMUNITY COLLEGE BD	14,332.00	9.05%	\$31,921
CORRECTIONS	6,645.00	4.19%	\$14,800
DISABILITY COUNCIL	36.00	0.02%	\$80
EDUCATION-CENTRAL OFFICE	1,447.00	0.91%	\$3,223
EDUCATION-FARIBAULT SCHOOLS	353.00	0.22%	\$786
EDUCATION-VO-TECH	469.00	0.30%	\$1,045
HEALTH	2,037.00	1.29%	\$4,537
MEDICAL EXAMINERS	65.00	0.04%	\$145
NURSING	26.00	0.02%	\$58
PHARMACY	13.00	0.01%	\$29
DENTISTRY	36.00	0.02%	\$80
CHIROPRACTORS	18.00	0.01%	\$40
PSYCHOLOGY	3.00		\$7
OPTOMETRY	5.00		\$11
NURSING HOME ADM	1.00		\$2
SOCIAL WRK & MNTL HLTH	13.00	0.01%	\$29
SOCIAL WRK LIC BD	6.00		\$13
MARR & FAMILY THERAPY BD	1.00		\$2
PODIATRY	1.00		\$2
VETERINARY MEDICINE	2.00		\$4
HEARING EXAMINER	214.00	0.14%	\$477
HIGHER ED COORD BD	142.00	0.09%	\$316

~~MANAGEMENT~~

~~ASSET SUMMARY REPORT~~

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2.00		\$4
HOUSING FINANCE	373.00	0.24%	\$831
HUMAN RIGHTS	82.00	0.05%	\$183
HUMAN SERVICES-CENTRAL OFFICE	9,056.00	5.72%	\$20,170
HUMAN SERVICES-INSTITUTIONS	5,169.00	3.26%	\$11,513
INDIAN AFFAIRS	17.00	0.01%	\$38
INVESTMENT BOARD	56.00	0.04%	\$125
IRON RANGE RESOURCES	858.00	0.54%	\$1,911
JOBS & TRAINING	8,105.00	5.12%	\$18,052
LABOR & INDUSTRY	838.00	0.53%	\$1,866
MILITARY AFFAIRS	489.00	0.31%	\$1,089
NATURAL RESOURCES	22,824.00	14.41%	\$50,835
BOXING	1.00		\$2
BARBERS	5.00		\$11
ELECTRICITY	44.00	0.03%	\$98
ARCHITECTS & ENG	14.00	0.01%	\$31
ACCOUNTANCY	13.00	0.01%	\$29
PEACE OFFICERS	31.00	0.02%	\$69
PARI-MUTUAL RACING	105.00	0.07%	\$234
PLANNING	431.00	0.27%	\$960
POLLUTION CONTROL	2,438.00	1.54%	\$5,430
PUB EMP RET ASSN	196.00	0.12%	\$437
PUBLIC SAFETY	9,182.00	5.80%	\$20,451
PUBLIC SERVICE	403.00	0.25%	\$898
PUBLIC UTIL COMM	90.00	0.06%	\$200
REVENUE	3,499.00	2.21%	\$7,793
SECRETARY OF STATE	568.00	0.36%	\$1,265
STATE RETIREMENT	55.00	0.03%	\$123
STATE UNIV SYSTEM	26,294.00	16.60%	\$58,564
TEACHERS RETIREMENT	99.00	0.06%	\$221
TRADE & ECON DEV	821.00	0.52%	\$1,829
TRANSPORTATION	24,305.00	15.34%	\$54,134
TRANSPORTATION REG BD	9.00	0.01%	\$20
VETERANS AFFAIRS	733.00	0.46%	\$1,633
WASTE MGMT BD	11.00	0.01%	\$25
WRKRS COMP CT OF APPEALS	38.00	0.02%	\$85
ZOO	883.00	0.56%	\$1,967
OTHER	1,957.00	1.24%	\$4,359
COLUMN TOTAL	158,422.00	100.00%	

ALLOCATION BASIS:
SOURCE:

NUMBER OF ITEMS IN INVENTORY
FIXED ASSET SUMMARY REPORT

7.5
MTLS MGMT
PROCUREMENT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ADMIN-MATERIALS MGMT-PROCUREMENT			(\$2,845,683)
FINANCE - FISCAL MGMT & ADMN	44.00	0.10%	\$2,982
EMPLOYEE RELATIONS	210.00	0.50%	\$14,234
MEDIATION SERVICES	30.00	0.07%	\$2,033
LEGISLATIVE AUDITS	43.00	0.10%	\$2,915
TREASURER	12.00	0.03%	\$813
ATTORNEY GENERAL	175.00	0.42%	\$11,862
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	22.00	0.05%	\$1,491
ADMIN-PROPERTY MGMT	35.00	0.08%	\$2,372
ADMIN-INTERTECHNOLOGIES GROUP	3.00	0.01%	\$203
ADMIN-INFORMATION POLICY OFFICE	17.00	0.04%	\$1,152
ADMIN-OPERATIONS MGMT	23.00	0.05%	\$1,559
ADMIN-MATERIALS MGMT	27.00	0.06%	\$1,830
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	5.00	0.01%	\$339
ADMIN-BUILDING FUND	1,570.00	3.74%	\$106,415
ADMIN-PLANT MGMT	148.00	0.35%	\$10,031
ADMIN-STATE REGISTER & DOCUMENTS	37.00	0.09%	\$2,508
ADMIN-MICROGRAPHICS	35.00	0.08%	\$2,372
ADMIN-ELECTRONICS EQUIPMENT RENTAL	44.00	0.10%	\$2,982
ADMIN-STARS	8.00	0.02%	\$542
ADMIN-TELECOMMUNICATIONS	35.00	0.08%	\$2,372
ADMIN-MOTOR POOL	361.00	0.86%	\$24,469
ADMIN-STATE PRINTER	39.00	0.09%	\$2,643
ADMIN-CENTRAL STORES	47.00	0.11%	\$3,186
ADMIN-COMMUTER VANS	3.00	0.01%	\$203
ADMIN-COMPUTER SERVICES	671.00	1.60%	\$45,480
ADMIN-CAPITOL PARKING	18.00	0.04%	\$1,220
ADMIN-MGMT ANALYSIS-SP FD	26.00	0.06%	\$1,762
ADMIN-IISAC	5.00	0.01%	\$339
ADMIN-RISK MGMT	35.00	0.08%	\$2,372
ADMIN-VOLUNTEER SERVICES	8.00	0.02%	\$542
ADMIN-OTHER	39.00	0.09%	\$2,643
AGRICULTURE	831.00	1.98%	\$56,325
ANIMAL HEALTH BD	77.00	0.18%	\$5,219
ARTS BOARD	351.00	0.84%	\$23,791
AUDITOR	75.00	0.18%	\$5,084
COMMERCE	95.00	0.23%	\$6,439
COMMUNICATION IMPAIRED BD	21.00	0.05%	\$1,423
COMMUNITY COLLEGE BD	2,462.00	5.86%	\$166,875
CORRECTIONS	2,702.00	6.44%	\$183,142
DISABILITY COUNCIL	9.00	0.02%	\$610
EDUCATION-CENTRAL OFFICE	607.00	1.45%	\$41,143
EDUCATION-FARIBAULT SCHOOLS	142.00	0.34%	\$9,625
EDUCATION-VO-TECH	390.00	0.93%	\$26,434
GAMING-ADMIN UNIT	4.00	0.01%	\$271
GAMBLING CONTROL	61.00	0.15%	\$4,135
GREATER MN CORP.	1.00		\$68
HEALTH	1,110.00	2.64%	\$75,236
MEDICAL EXAMINERS	46.00	0.11%	\$3,118
NURSING	8.00	0.02%	\$542
PHARMACY	3.00	0.01%	\$203
DENTISTRY	10.00	0.02%	\$678
CHIROPRACTORS	2.00		\$136
PSYCHOLOGY	4.00	0.01%	\$271
OPTOMETRY	3.00	0.01%	\$203
NURSING HOME ADM	2.00		\$136
SOCIAL WRK & MNTL HLTH	6.00	0.01%	\$407
SOCIAL WRK LIC BD	1.00		\$68
MARR & FAMILY THERAPY BD	1.00		\$68
VETERINARY MEDICINE	2.00		\$136
HEARING EXAMINER	110.00	0.26%	\$7,456
HIGHER ED COORD BD	123.00	0.29%	\$8,337

7.5
MTLS MGMT
PROCUREMENT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HOUSING FINANCE	97.00	0.23%	\$6,575
HUMAN RIGHTS	63.00	0.15%	\$4,270
HUMAN SERVICES—CENTRAL OFFICE	1,585.00	3.78%	\$107,432
HUMAN SERVICES—INSTITUTIONS	1,048.00	2.50%	\$71,034
INDIAN AFFAIRS	21.00	0.05%	\$1,423
INVESTMENT BOARD	44.00	0.10%	\$2,982
IRON RANGE RESOURCES	443.00	1.06%	\$30,027
JOBS & TRAINING	2,784.00	6.63%	\$188,700
LABOR & INDUSTRY	339.00	0.81%	\$22,977
MILITARY AFFAIRS	181.00	0.43%	\$12,268
NATURAL RESOURCES	2,983.00	7.11%	\$202,188
BOXING	1.00		\$68
BARBERS	1.00		\$68
ELECTRICITY	22.00	0.05%	\$1,491
ARCHITECTS & ENG	10.00	0.02%	\$678
ABSTRACTORS	1.00		\$68
ACCOUNTANCY	9.00	0.02%	\$610
PEACE OFFICERS	12.00	0.03%	\$813
PARI—MUTUAL RACING	56.00	0.13%	\$3,796
PLANNING	197.00	0.47%	\$13,353
POLLUTION CONTROL	1,100.00	2.62%	\$74,558
PUB EMP RET ASSN	37.00	0.09%	\$2,508
PUBLIC SAFETY	2,381.00	5.67%	\$161,385
PUBLIC SERVICE	311.00	0.74%	\$21,080
PUBLIC UTIL COMM	22.00	0.05%	\$1,491
REVENUE	740.00	1.76%	\$50,157
SECRETARY OF STATE	78.00	0.19%	\$5,287
STATE LOTTERY	1.00		\$68
STATE RETIREMENT	7.00	0.02%	\$474
STATE UNIV SYSTEM	4,145.00	9.87%	\$280,949
TEACHERS RETIREMENT	22.00	0.05%	\$1,491
TRADE & ECON DEV	933.00	2.22%	\$63,239
TRANSPORTATION	6,603.00	15.73%	\$447,553
TRANSPORTATION REG BD	5.00	0.01%	\$339
VETERANS AFFAIRS	10.00	0.02%	\$678
VETERANS HOME BD	84.00	0.20%	\$5,694
WASTE MGMT BD	52.00	0.12%	\$3,525
WRKRS COMP CT OF APPEALS	5.00	0.01%	\$339
ZOO	78.00	0.19%	\$5,287
OTHER	2,439.00	5.81%	\$165,315
COLUMN TOTAL	41,984.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ENCUMBRANCE TRANSACTIONS (A-44) IN FY 1991
COMPUTER REPORT

(F.Y. 1993 BUDGET)

SCHEDULE 8.1

**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 positions for F.Y. 1991.

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

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

	FINANCE		
	FISCAL MGMT & ADMN		
	MGMT & ADMN TOTAL 8.2	GENERAL ADMIN 8.3	DEPT ADMN 8.4
FIRST ALLOCATION:			
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST			
SALARIES			\$663,713
SERVICES			479,705
SUPPLIES			60,882
EQUIP.			
OTHER/GRANTS			
DEPARTMENTAL EXPENDITURES			1,204,300
COST ADJUSTMENT:			
DEDUCTIONS:			
EQUIPMENT			
OTHER/ GRANTS			
ALLOCATED ADDITIONS:			
EQUIPMENT USE CHARGE	51,103	51,103	
ADMIN-PROPERTY MGMT-LEASING	977	977	
ADMIN-INTERTECH GROUP-RECORDS MGMT	18,915	18,915	
ADMIN-INTERTECH GROUP-TELECOM	5,555	5,555	
ADMIN-INFO POLICY OFF.-STATEWIDE SYS	63,679	63,679	
ADMIN-OPERATIONS MGMT-CENTRAL MAIL	12,098	12,098	
ADMIN-OPERATIONS MGMT-EMPLOYEE ASSIST	1,579	1,579	
ADMIN-MATERIALS MGMT-INVENTORY MGMT	884	884	
ADMIN-MATERIALS MGMT-PROCUREMENT	2,982	2,982	
COST BY FUNCTION	155,772	155,772	1,204,300
DISTRIBUTE ALLOCATED COSTS		(155,772)	155,772
ALLOCABLE COSTS	1,360,072		1,360,072
DISALLOWED			
NET ALLOWED	\$1,360,072		\$1,360,072

8.3
FINANCE
FSCM MGMT
& ADMN

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
FINANCE - FISCAL MGMT & ADMN			(\$155,772)
FINANCE - FISCAL MGMT & ADMN-DEPT ADI	1,204,300.00	100.00%	\$155,772
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
COLUMN TOTAL	1,204,300.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

8.4
FINANCE
DEPT ADMN

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
FINANCE - FISCAL MGMT & ADMN-DEPT ADMIN			(\$1,360,072)
FINANCE-BUDGETS	30.35	25.51%	\$346,963
FINANCE-ACCOUNTING	48.81	41.03%	\$557,999
FINANCE-OTHER	23.91	20.10%	\$273,341
SECOND STEPDOWN			
=====			
FINANCE - FISCAL MGMT & ADMN	15.90	13.36%	\$181,770
USER DEPARTMENTS			
=====			
OTHER			(\$1)
COLUMN TOTAL	118.97	100.00%	

ALLOCATION BASIS:
SOURCE:

ACTUAL EMPLOYEE COUNT FY 1991
COMPLEMENT SUMMARY BY PAY PERIOD

(F.Y. 1993 BUDGET)

SCHEDULE 9.1

**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. 1991. 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, review 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, 1991.

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

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

	FINANCE					GEN'L GOVT
	BUDGETS TOTAL 9.2	GENERAL ADMIN 9.3	BUDGET CONTROL 9.4	CONTROLLER COMP 9.5	BUDGET SUPPORT 9.6	
FIRST ALLOCATION:						
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST						
SALARIES	\$1,782,579			\$960,642	\$543,742	\$278,195
SERVICES	484,184			29,572	368,772	85,840
SUPPLIES						
EQUIP.	5,917				4,852	1,065
OTHER/GRANTS						
DEPARTMENTAL EXPENDITURES	2,272,680			990,214	917,368	365,100
COST ADJUSTMENT:						
DEDUCTIONS:						
EQUIPMENT	(5,917)				(4,852)	(1,065)
OTHER/GRANTS						
ALLOCATED ADDITIONS:						
FINANCE - FISCAL MGMT & ADMN - DEPT ADMIN	346,963	346,963				
COST BY FUNCTION	2,613,726	346,963		990,214	912,514	364,035
DISTRIBUTE ALLOCATED COSTS		(346,963)	151,568		138,674	55,721
ALLOCABLE COSTS	2,613,728		151,568	990,214	1,052,188	419,758
DISALLOWED	(419,758)					(419,758)
NET ALLOWED	\$2,193,970		\$151,568	\$990,214	\$1,052,188	

9.3
FINANCE
BUDGETS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
FINANCE-BUDGETS			(\$346,963)
FINANCE-BUDGET-CONTROL	990,214.00	43.68%	\$151,568
FINANCE-BUDGETS-SUPPORT	912,514.00	40.26%	\$139,674
FINANCE-BUDGETS-GENL GOVT	364,035.00	16.06%	\$55,721
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
COLUMN TOTAL	2,266,763.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

9.4
FINANCE
BUDGET
CONTROL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
FINANCE-BUDGET-CONTROL			(\$151,568)
EMPLOYEE RELATIONS	78,492.00	2.46%	\$3,726
MEDIATION SERVICES	1,686.00	0.05%	\$80
LEGISLATIVE AUDITS	2,221.00	0.07%	\$105
TREASURER	4,146.00	0.13%	\$197
ATTORNEY GENERAL	21,796.00	0.68%	\$1,035
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	2,925.00	0.09%	\$139
ADMIN-PROPERTY MGMT	1,840.00	0.06%	\$87
ADMIN-INTERTECHNOLOGIES GROUP	1,274.00	0.04%	\$60
ADMIN-INFORMATION POLICY OFFICE	1,178.00	0.04%	\$56
ADMIN-OPERATIONS MGMT	16,067.00	0.50%	\$763
ADMIN-MATERIALS MGMT	1,834.00	0.06%	\$87
FINANCE - FISCAL MGMT & ADMN	29,156.00	0.91%	\$1,384
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	2,053.00	0.06%	\$97
ADMIN-BUILDING FUND	7,722.00	0.24%	\$367
ADMIN-PLANT MGMT	10,902.00	0.34%	\$517
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	0.17%	\$253
ADMIN-MICROGRAPHICS	1,976.00	0.06%	\$94
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.07%	\$106
ADMIN-STARS	400.00	0.01%	\$19
ADMIN-TELECOMMUNICATIONS	22,861.00	0.72%	\$1,085
ADMIN-MOTOR POOL	24,132.00	0.76%	\$1,145
ADMIN-STATE PRINTER	16,449.00	0.52%	\$781
ADMIN-CENTRAL STORES	21,159.00	0.66%	\$1,004
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	0.07%	\$112
ADMIN-COMMUTER VANS	474.00	0.01%	\$22
ADMIN-COMPUTER SERVICES	17,706.00	0.55%	\$840
ADMIN-ADDRESSING & INSERT	923.00	0.03%	\$44
ADMIN-CAPITOL PARKING	2,680.00	0.08%	\$127
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.02%	\$34
ADMIN-911 EMERGENCY	4,341.00	0.14%	\$206
ADMIN-RISK MGMT	1,230.00	0.04%	\$58
ADMIN-VOLUNTEER SERVICES	295.00	0.01%	\$14
ADMIN-OTHER	1,464.00	0.05%	\$69
AGRICULTURE	48,620.00	1.52%	\$2,308
ANIMAL HEALTH BD	4,396.00	0.14%	\$209
ARTS BOARD	3,842.00	0.12%	\$182
AUDITOR	5,446.00	0.17%	\$258
COMMERCE	29,101.00	0.91%	\$1,381
COMMUNICATION IMPAIRED BD	838.00	0.03%	\$40
COMMUNITY COLLEGE BD	147,632.00	4.62%	\$7,007
CORRECTIONS	145,450.00	4.55%	\$6,904
DISABILITY COUNCIL	1,300.00	0.04%	\$62
EDUCATION-CENTRAL OFFICE	86,804.00	2.72%	\$4,120
EDUCATION-FARIBAULT SCHOOLS	6,700.00	0.21%	\$318
EDUCATION-VO-TECH	23,697.00	0.74%	\$1,125
GAMING-ADMIN UNIT	198.00	0.01%	\$9
GAMBLING CONTROL	2,901.00	0.09%	\$138
GREATER MN CORP.	2,445.00	0.08%	\$116
HEALTH	93,562.00	2.93%	\$4,441
MEDICAL EXAMINERS	4,050.00	0.13%	\$192
NURSING	5,163.00	0.16%	\$245
PHARMACY	1,881.00	0.06%	\$89
DENTISTRY	2,557.00	0.08%	\$121
CHIROPRACTORS	1,460.00	0.05%	\$69
PSYCHOLOGY	1,192.00	0.04%	\$57
OPTOMETRY	474.00	0.01%	\$22
NURSING HOME ADM	726.00	0.02%	\$34
SOCIAL WRK & MNLT HLTH	1,613.00	0.05%	\$77
SOCIAL WRK LIC BD	728.00	0.02%	\$35
MARR & FAMILY THERAPY BD	599.00	0.02%	\$28
UNLIC MNLT HLTH PROV BD	789.00	0.02%	\$37

9.4
FINANCE
BUDGET
CONTROL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
PODIATRY	302.00	0.01%	\$14
VETERINARY MEDICINE	546.00	0.02%	\$26
HEARING EXAMINER	5,757.00	0.18%	\$273
HIGHER ED COORD BD	13,457.00	0.42%	\$639
HIGHER ED FAC AUTH	35.00		\$2
HOUSING FINANCE	14,647.00	0.46%	\$695
HUMAN RIGHTS	2,333.00	0.07%	\$111
HUMAN SERVICES-CENTRAL OFFICE	140,583.00	4.40%	\$6,673
HUMAN SERVICES-INSTITUTIONS	93,160.00	2.92%	\$4,422
INDIAN AFFAIRS	1,413.00	0.04%	\$67
INVESTMENT BOARD	2,235.00	0.07%	\$106
IRON RANGE RESOURCES	18,890.00	0.59%	\$897
JOBS & TRAINING	256,511.00	8.03%	\$12,175
LABOR & INDUSTRY	51,644.00	1.62%	\$2,451
MILITARY AFFAIRS	23,212.00	0.73%	\$1,102
NATURAL RESOURCES	309,824.00	9.70%	\$14,706
BOXING	403.00	0.01%	\$19
BARBERS	678.00	0.02%	\$32
ELECTRICITY	4,742.00	0.15%	\$225
ARCHITECTS & ENG	2,781.00	0.09%	\$132
ABSTRACTORS	145.00		\$7
ACCOUNTANCY	2,470.00	0.08%	\$117
PEACE OFFICERS	2,117.00	0.07%	\$100
PARI-MUTUAL RACING	4,186.00	0.13%	\$199
PLANNING	9,964.00	0.31%	\$473
POLLUTION CONTROL	49,789.00	1.56%	\$2,363
PUB EMP RET ASSN	5,770.00	0.18%	\$274
PUBLIC SAFETY	527,306.00	16.51%	\$25,029
PUBLIC SERVICE	9,998.00	0.31%	\$475
PUBLIC UTIL COMM	3,429.00	0.11%	\$163
REVENUE	52,094.00	1.63%	\$2,473
SECRETARY OF STATE	14,824.00	0.46%	\$704
STATE LOTTERY	1,536.00	0.05%	\$73
STATE RETIREMENT	4,317.00	0.14%	\$205
STATE UNIV SYSTEM	167,988.00	5.26%	\$7,974
TEACHERS RETIREMENT	2,867.00	0.09%	\$136
TRADE & ECON DEV	37,603.00	1.18%	\$1,785
TRANSPORTATION	242,096.00	7.58%	\$11,491
TRANSPORTATION REG BD	455.00	0.01%	\$22
VETERANS AFFAIRS	7,328.00	0.23%	\$348
VETERANS HOME BD	24,443.00	0.77%	\$1,160
WASTE MGMT BD	3,703.00	0.12%	\$176
WRKRS COMP CT OF APPEALS	543.00	0.02%	\$26
ZOO	24,730	0.77%	\$1,174
OTHER	116,192	3.64%	\$5,517
COLUMN TOTAL	3,193,243	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED
COMPUTER REPORT

9.5
FINANCE
AGENCY
CONTROLLERS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
FINANCE - BUDGETS - AGENCY CONTROLLERS			(\$990,214)
EMPLOYEE RELATIONS	35,662.00	3.09%	\$30,626
MEDIATION SERVICES	766.00	0.07%	\$658
LEGISLATIVE AUDITS	617.00	0.05%	\$530
TREASURER	1,153.00	0.10%	\$990
ATTORNEY GENERAL	6,056.00	0.53%	\$5,201
SECOND STEPDOWN			
=====			
ADMIN - ADMINISTRATIVE MANAGEMENT	813.00	0.07%	\$698
ADMIN - PROPERTY MGMT	511.00	0.04%	\$439
ADMIN - INTERTECHNOLOGIES GROUP	354.00	0.03%	\$304
ADMIN - INFORMATION POLICY OFFICE	327.00	0.03%	\$281
ADMIN - OPERATIONS MGMT	4,464.00	0.39%	\$3,834
ADMIN - MATERIALS MGMT	510.00	0.04%	\$438
FINANCE - FISCAL MGMT & ADMN	8,101.00	0.70%	\$6,957
USER DEPARTMENTS			
=====			
ADMIN - BUILDING CODE & CONST COORD	570.00	0.05%	\$490
ADMIN - BUILDING FUND	2,146.00	0.19%	\$1,843
ADMIN - PLANT MGMT	3,029.00	0.26%	\$2,601
ADMIN - STATE REGISTER & DOCUMENTS	1,483.00	0.13%	\$1,274
ADMIN - MICROGRAPHICS	549.00	0.05%	\$471
ADMIN - ELECTRONICS EQUIPMENT RENTAL	621.00	0.05%	\$533
ADMIN - STARS	111.00	0.01%	\$95
ADMIN - TELECOMMUNICATIONS	6,352.00	0.55%	\$5,455
ADMIN - MOTOR POOL	6,705.00	0.58%	\$5,758
ADMIN - STATE PRINTER	4,571.00	0.40%	\$3,926
ADMIN - CENTRAL STORES	5,879.00	0.51%	\$5,049
ADMIN - MTLs SERVICES DISTRIBUTION	656.00	0.06%	\$563
ADMIN - COMMUTER VANS	132.00	0.01%	\$113
ADMIN - COMPUTER SERVICES	4,920.00	0.43%	\$4,225
ADMIN - ADDRESSING & INSERT	256.00	0.02%	\$220
ADMIN - CAPITOL PARKING	745.00	0.06%	\$640
ADMIN - MGMT ANALYSIS - SP FD	199.00	0.02%	\$171
ADMIN - 911 EMERGENCY	1,206.00	0.10%	\$1,036
ADMIN - RISK MGMT	342.00	0.03%	\$294
ADMIN - VOLUNTEER SERVICES	82.00	0.01%	\$70
ADMIN - OTHER	408.00	0.04%	\$350
AGRICULTURE	31,613.00	2.74%	\$27,149
ANIMAL HEALTH BD	2,858.00	0.25%	\$2,454
ARTS BOARD	2,004.00	0.17%	\$1,721
AUDITOR	1,513.00	0.13%	\$1,299
COMMERCE	15,180.00	1.32%	\$13,036
COMMUNICATION IMPAIRED BD	4,812.00	0.42%	\$4,133
COMMUNITY COLLEGE BD	35,286.00	3.06%	\$30,303
CORRECTIONS	44,850.00	3.89%	\$38,517
DISABILITY COUNCIL	7,465.00	0.65%	\$6,411
EDUCATION - CENTRAL OFFICE	19,713.00	1.71%	\$16,929
EDUCATION - FARIBAULT SCHOOLS	1,522.00	0.13%	\$1,307
EDUCATION - VO - TECH	24,439.00	2.12%	\$20,988
GAMING - ADMIN UNIT	129.00	0.01%	\$111
GAMBLING CONTROL	1,886.00	0.16%	\$1,620
GREATER MN CORP.	1,842.00	0.16%	\$1,582
HEALTH	39,939.00	3.46%	\$34,299
MEDICAL EXAMINERS	1,729.00	0.15%	\$1,485
NURSING	2,205.00	0.19%	\$1,894
PHARMACY	803.00	0.07%	\$690
DENTISTRY	1,092.00	0.09%	\$938
CHIROPRACTORS	624.00	0.05%	\$536
PSYCHOLOGY	508.00	0.04%	\$436
OPTOMETRY	202.00	0.02%	\$173
NURSING HOME ADM	310.00	0.03%	\$266
SOCIAL WRK & MNTL HLTH	688.00	0.06%	\$591
SOCIAL WRK LIC BD	310.00	0.03%	\$266
MARR & FAMILY THERAPY BD	257.00	0.02%	\$221
UNLIC MNTL HLTH PROV BD	336.00	0.03%	\$289

9.5
FINANCE
AGENCY
CONTROLLERS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
PODIATRY	130.00	0.01%	\$112
VETERINARY MEDICINE	232.00	0.02%	\$199
HEARING EXAMINER	1,599.00	0.14%	\$1,373
HIGHER ED COORD BD	3,216.00	0.28%	\$2,762
HIGHER ED FAC AUTH	36.00		\$31
HOUSING FINANCE	6,252.00	0.54%	\$5,369
HUMAN RIGHTS	13,397.00	1.16%	\$11,505
HUMAN SERVICES-CENTRAL OFFICE	38,294.00	3.32%	\$32,887
HUMAN SERVICES-INSTITUTIONS	25,377.00	2.20%	\$21,794
INDIAN AFFAIRS	8,113.00	0.70%	\$6,967
INVESTMENT BOARD	1,015.00	0.09%	\$872
IRON RANGE RESOURCES	12,282.00	1.07%	\$10,548
JOBS & TRAINING	61,916.00	5.37%	\$53,173
LABOR & INDUSTRY	26,940.00	2.34%	\$23,136
MILITARY AFFAIRS	6,450.00	0.56%	\$5,539
NATURAL RESOURCES	78,007.00	6.77%	\$66,992
BOXING	210.00	0.02%	\$180
BARBERS	354.00	0.03%	\$304
ELECTRICITY	2,473.00	0.21%	\$2,124
ARCHITECTS & ENG	1,450.00	0.13%	\$1,245
ABSTRACTORS	76.00	0.01%	\$65
ACCOUNTANCY	1,287.00	0.11%	\$1,105
PEACE OFFICERS	292.00	0.03%	\$251
PARI-MUTUAL RACING	2,721.00	0.24%	\$2,337
PLANNING	2,769.00	0.24%	\$2,378
POLLUTION CONTROL	37,510.00	3.25%	\$32,213
PUB EMP RET ASSN	2,621.00	0.23%	\$2,251
PUBLIC SAFETY	72,668.00	6.30%	\$62,407
PUBLIC SERVICE	5,216.00	0.45%	\$4,479
PUBLIC UTIL COMM	1,789.00	0.16%	\$1,536
REVENUE	47,055.00	4.08%	\$40,410
SECRETARY OF STATE	7,734.00	0.67%	\$6,642
STATE LOTTERY	999.00	0.09%	\$858
STATE RETIREMENT	1,962.00	0.17%	\$1,685
STATE UNIV SYSTEM	45,886.00	3.98%	\$39,407
TEACHERS RETIREMENT	1,302.00	0.11%	\$1,118
TRADE & ECON DEV	28,329.00	2.46%	\$24,329
TRANSPORTATION	33,363.00	2.89%	\$28,652
TRANSPORTATION REG BD	62.00	0.01%	\$53
VETERANS AFFAIRS	1,769.00	0.15%	\$1,519
VETERANS HOME BD	6,658.00	0.58%	\$5,718
WASTE MGMT BD	2,790.00	0.24%	\$2,396
WRKRS COMP CT OF APPEALS	246.00	0.02%	\$211
ZOO	6,227	0.54%	\$5,348
OTHER	209,546	18.17%	\$179,957
COLUMN TOTAL	1,153,031	100.00%	

ALLOCATION BASIS:

ACCOUNTING TRANSACTIONS BY TEAM AND BY EBO

9.6
FINANCE
BUDGET
SUPPORT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
FINANCE - BUDGETS - SUPPORT			(\$1,052,188)
EMPLOYEE RELATIONS	57.00	0.62%	\$6,518
MEDIATION SERVICES	4.00	0.04%	\$457
LEGISLATIVE AUDITS	6.00	0.07%	\$686
TREASURER	6.00	0.07%	\$686
ATTORNEY GENERAL	89.00	0.97%	\$10,178
SECOND STEPDOWN			
=====			
ADMIN - ADMINISTRATIVE MANAGEMENT	11.00	0.12%	\$1,258
ADMIN - PROPERTY MGMT	8.00	0.09%	\$915
ADMIN - INTERTECHNOLOGIES GROUP	4.00	0.04%	\$457
ADMIN - INFORMATION POLICY OFFICE	3.00	0.03%	\$343
ADMIN - OPERATIONS MGMT	6.00	0.07%	\$686
ADMIN - MATERIALS MGMT	10.00	0.11%	\$1,144
FINANCE - FISCAL MGMT & ADMN	15.00	0.16%	\$1,715
USER DEPARTMENTS			
=====			
ADMIN - BUILDING CODE & CONST COORD	1.00	0.01%	\$114
ADMIN - BUILDING FUND	3.00	0.03%	\$343
ADMIN - PLANT MGMT	12.00	0.13%	\$1,372
ADMIN - STATE REGISTER & DOCUMENTS	4.00	0.04%	\$457
ADMIN - MICROGRAPHICS	2.00	0.02%	\$229
ADMIN - ELECTRONICS EQUIPMENT RENTAL	1.00	0.01%	\$114
ADMIN - STARS	2.00	0.02%	\$229
ADMIN - TELECOMMUNICATIONS	4.00	0.04%	\$457
ADMIN - MOTOR POOL	3.00	0.03%	\$343
ADMIN - STATE PRINTER	1.00	0.01%	\$114
ADMIN - CENTRAL STORES	2.00	0.02%	\$229
ADMIN - MTLs SERVICES DISTRIBUTION	9.00	0.10%	\$1,029
ADMIN - COMMUTER VANS	1.00	0.01%	\$114
ADMIN - COMPUTER SERVICES	57.00	0.62%	\$6,518
ADMIN - ADDRESSING & INSERT	1.00	0.01%	\$114
ADMIN - MATERIALS TRANSFER	1.00	0.01%	\$114
ADMIN - CAPITOL PARKING	3.00	0.03%	\$343
ADMIN - MGMT ANALYSIS - SP FD	3.00	0.03%	\$343
ADMIN - 911 EMERGENCY	2.00	0.02%	\$229
ADMIN - RISK MGMT	5.00	0.05%	\$572
ADMIN - VOLUNTEER SERVICES	2.00	0.02%	\$229
ADMIN - OTHER	29.00	0.32%	\$3,316
AGRICULTURE	163.00	1.77%	\$18,640
ANIMAL HEALTH BD	12.00	0.13%	\$1,372
ARTS BOARD	36.00	0.39%	\$4,117
AUDITOR	7.00	0.08%	\$800
COMMERCE	30.00	0.33%	\$3,431
COMMUNITY COLLEGE BD	94.00	1.02%	\$10,749
CORRECTIONS	854.00	9.28%	\$97,660
DISABILITY COUNCIL	6.00	0.07%	\$686
EDUCATION - CENTRAL OFFICE	564.00	6.13%	\$64,497
EDUCATION - FARIBAULT SCHOOLS	69.00	0.75%	\$7,891
EDUCATION - VO - TECH	219.00	2.38%	\$25,044
GAMING - ADMIN UNIT	1.00	0.01%	\$114
GAMBLING CONTROL	3.00	0.03%	\$343
GREATER MN CORP.	18.00	0.20%	\$2,058
HEALTH	606.00	6.59%	\$69,300
MEDICAL EXAMINERS	6.00	0.07%	\$686
NURSING	7.00	0.08%	\$800
PHARMACY	4.00	0.04%	\$457
DENTISTRY	3.00	0.03%	\$343
CHIROPRACTORS	3.00	0.03%	\$343
PSYCHOLOGY	2.00	0.02%	\$229
OPTOMETRY	2.00	0.02%	\$229
NURSING HOME ADM	3.00	0.03%	\$343
SOCIAL WRK & MNTL HLTH	1.00	0.01%	\$114
SOCIAL WRK LIC BD	2.00	0.02%	\$229
MARR & FAMILY THERAPY BD	3.00	0.03%	\$343
PODIATRY	2.00	0.02%	\$229

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
VETERINARY MEDICINE	3.00	0.03%	\$343
HEARING EXAMINER	7.00	0.08%	\$800
HIGHER ED COORD BD	49.00	0.53%	\$5,603
HIGHER ED FAC AUTH	1.00	0.01%	\$114
HOUSING FINANCE	56.00	0.61%	\$6,404
HUMAN RIGHTS	25.00	0.27%	\$2,859
HUMAN SERVICES-CENTRAL OFFICE	507.00	5.51%	\$57,978
HUMAN SERVICES-INSTITUTIONS	416.00	4.52%	\$47,572
INDIAN AFFAIRS	20.00	0.22%	\$2,287
INVESTMENT BOARD	33.00	0.36%	\$3,774
IRON RANGE RESOURCES	62.00	0.67%	\$7,090
JOBS & TRAINING	142.00	1.54%	\$16,239
LABOR & INDUSTRY	142.00	1.54%	\$16,239
MILITARY AFFAIRS	57.00	0.62%	\$6,518
NATURAL RESOURCES	1,570.00	17.06%	\$179,539
BOXING	1.00	0.01%	\$114
BARBERS	2.00	0.02%	\$229
ELECTRICITY	5.00	0.05%	\$572
ARCHITECTS & ENG	2.00	0.02%	\$229
ABSTRACTORS	2.00	0.02%	\$229
ACCOUNTANCY	2.00	0.02%	\$229
PEACE OFFICERS	5.00	0.05%	\$572
PARI-MUTUAL RACING	17.00	0.18%	\$1,944
PLANNING	33.00	0.36%	\$3,774
POLLUTION CONTROL	393.00	4.27%	\$44,942
PUB EMP RET ASSN	6.00	0.07%	\$686
PUBLIC SAFETY	400.00	4.35%	\$45,742
PUBLIC SERVICE	41.00	0.45%	\$4,689
PUBLIC UTIL COMM	7.00	0.08%	\$800
REVENUE	308.00	3.35%	\$35,222
SECRETARY OF STATE	28.00	0.30%	\$3,202
STATE LOTTERY	1.00	0.01%	\$114
STATE RETIREMENT	11.00	0.12%	\$1,258
STATE UNIV SYSTEM	77.00	0.84%	\$8,805
TEACHERS RETIREMENT	2.00	0.02%	\$229
TRADE & ECON DEV	255.00	2.77%	\$29,161
TRANSPORTATION	572.00	6.22%	\$65,412
TRANSPORTATION REG BD	2.00	0.02%	\$229
VETERANS AFFAIRS	15.00	0.16%	\$1,715
VETERANS HOME BD	108.00	1.17%	\$12,350
WASTE MGMT BD	35.00	0.38%	\$4,002
WRKRS COMP CT OF APPEALS	2.00	0.02%	\$229
ZOO	130.00	1.41%	\$14,866
OTHER	562	6.11%	\$64,272
COLUMN TOTAL	9,201	100.00%	

ALLOCATION BASIS:
SOURCE:

NUMBER OF AIDS (ALLOTMENT ACCOUNTS)
COMPUTER REPORT

(F.Y. 1993 BUDGET)

SCHEDULE 10.1

**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. 1991.

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

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

	FINANCE		FINANCE-ACCOUNTING	
	ACCOUNTING TOTAL 10.2	GEN'L ADMIN 10.3	ACCTG 10.4	ACCTG GEN'L GOV'T
FIRST ALLOCATION:				
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST				
SALARIES	\$2,041,923	\$219,409	\$1,685,125	\$137,389
SERVICES	1,771,232	1,037,823	452,258	
SUPPLIES	11,000	10,862		
EQUIP.	3,000	2,962		
OTHER/GRANTS	16,216		16,013	
DEPARTMENTAL EXPENDITURES	3,907,064	1,271,058	2,153,396	137,389
COST ADJUSTMENT:				
DEDUCTIONS:				
EQUIPMENT	(3,000)	(2,962)		
OTHER/GRANTS	(16,216)		(16,013)	
ALLOCATED ADDITIONS:				
FINANCE - FISCAL MGMT & ADMN-DEPT ADMIN	557,999	557,999		
COST BY FUNCTION	4,445,847	1,826,093	2,137,383	137,389
DISTRIBUTE ALLOCATED COSTS		(1,826,093)	1,715,803	110,290
ALLOCABLE COSTS	4,100,865		3,853,186	247,679
DISALLOWED	(247,679)			(247,679)
NET ALLOWED	\$3,853,186		\$3,853,186	

10.3
FINANCE
ACCOUNTING

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
FINANCE-ACCOUNTING			(\$1,826,093)
FINANCE-ACCOUNTING-ACCOUNTING	2,137,383.00	93.96%	\$1,715,803
FINANCE-ACCOUNTING-GENL GOVT	137,389.00	6.04%	\$110,290
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
COLUMN TOTAL	2,274,772.00	100.00%	

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

10.4
FINANCE
ACCOUNTING

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

FIRST STEPDOWN

=====			
FINANCE-ACCOUNTING-ACCOUNTING			(\$3,853,186)
EMPLOYEE RELATIONS	78,492.00	2.46%	\$94,714
MEDIATION SERVICES	1,686.00	0.05%	\$2,034
LEGISLATIVE AUDITS	2,221.00	0.07%	\$2,680
TREASURER	4,146.00	0.13%	\$5,003
ATTORNEY GENERAL	21,796.00	0.68%	\$26,301

SECOND STEPDOWN

=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	2,925.00	0.09%	\$3,530
ADMIN-PROPERTY MGMT	1,840.00	0.06%	\$2,220
ADMIN-INTERTECHNOLOGIES GROUP	1,274.00	0.04%	\$1,537
ADMIN-INFORMATION POLICY OFFICE	1,178.00	0.04%	\$1,421
ADMIN-OPERATIONS MGMT	16,067.00	0.50%	\$19,388
ADMIN-MATERIALS MGMT	1,834.00	0.06%	\$2,213
FINANCE - FISCAL MGMT & ADMN	29,156.00	0.91%	\$35,182

USER DEPARTMENTS

=====			
ADMIN-BUILDING CODE & CONST COORD	2,053.00	0.06%	\$2,477
ADMIN-BUILDING FUND	7,722.00	0.24%	\$9,318
ADMIN-PLANT MGMT	10,902.00	0.34%	\$13,155
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	0.17%	\$6,441
ADMIN-MICROGRAPHICS	1,976.00	0.06%	\$2,384
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.07%	\$2,697
ADMIN-STARS	400.00	0.01%	\$483
ADMIN-TELECOMMUNICATIONS	22,861.00	0.72%	\$27,586
ADMIN-MOTOR POOL	24,132.00	0.76%	\$29,119
ADMIN-STATE PRINTER	16,449.00	0.52%	\$19,848
ADMIN-CENTRAL STORES	21,159.00	0.66%	\$25,532
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	0.07%	\$2,850
ADMIN-COMMUTER VANS	474.00	0.01%	\$572
ADMIN-COMPUTER SERVICES	17,706.00	0.55%	\$21,365
ADMIN-ADDRESSING & INSERT	923.00	0.03%	\$1,114
ADMIN-CAPITOL PARKING	2,680.00	0.08%	\$3,234
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.02%	\$864
ADMIN-911 EMERGENCY	4,341.00	0.14%	\$5,238
ADMIN-RISK MGMT	1,230.00	0.04%	\$1,484
ADMIN-VOLUNTEER SERVICES	295.00	0.01%	\$356
ADMIN-OTHER	1,464.00	0.05%	\$1,767
AGRICULTURE	48,620.00	1.52%	\$58,668
ANIMAL HEALTH BD	4,396.00	0.14%	\$5,305
ARTS BOARD	3,842.00	0.12%	\$4,636
AUDITOR	5,446.00	0.17%	\$6,572
COMMERCE	29,101.00	0.91%	\$35,115
COMMUNICATION IMPAIRED BD	838.00	0.03%	\$1,011
COMMUNITY COLLEGE BD	147,632.00	4.62%	\$178,143
CORRECTIONS	145,450.00	4.55%	\$175,510
DISABILITY COUNCIL	1,300.00	0.04%	\$1,569
EDUCATION-CENTRAL OFFICE	86,804.00	2.72%	\$104,744
EDUCATION-FARIBAULT SCHOOLS	6,700.00	0.21%	\$8,085
EDUCATION-VO-TECH	23,697.00	0.74%	\$28,594
GAMING-ADMIN UNIT	198.00	0.01%	\$239
GAMBLING CONTROL	2,901.00	0.09%	\$3,501
GREATER MN CORP.	2,445.00	0.08%	\$2,950
HEALTH	93,562.00	2.93%	\$112,898
MEDICAL EXAMINERS	4,050.00	0.13%	\$4,887
NURSING	5,163.00	0.16%	\$6,230
PHARMACY	1,881.00	0.06%	\$2,270
DENTISTRY	2,557.00	0.08%	\$3,085
CHIROPRACTORS	1,460.00	0.05%	\$1,762
PSYCHOLOGY	1,192.00	0.04%	\$1,438
OPTOMETRY	474.00	0.01%	\$572
NURSING HOME ADM	726.00	0.02%	\$876
SOCIAL WRK & MNTH HLTH	1,613.00	0.05%	\$1,946
SOCIAL WRK LIC BD	728.00	0.02%	\$878
MARR & FAMILY THERAPY BD	599.00	0.02%	\$723
UNLIC MNTH HLTH PROV BD	789.00	0.02%	\$952

10.4
FINANCE
ACCOUNTING

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
PODIATRY	302.00	0.01%	\$364
VETERINARY MEDICINE	546.00	0.02%	\$659
HEARING EXAMINER	5,757.00	0.18%	\$6,947
HIGHER ED COORD BD	13,457.00	0.42%	\$16,238
HIGHER ED FAC AUTH	35.00		\$42
HOUSING FINANCE	14,647.00	0.46%	\$17,674
HUMAN RIGHTS	2,333.00	0.07%	\$2,815
HUMAN SERVICES—CENTRAL OFFICE	140,583.00	4.40%	\$169,637
HUMAN SERVICES—INSTITUTIONS	93,160.00	2.92%	\$112,413
INDIAN AFFAIRS	1,413.00	0.04%	\$1,705
INVESTMENT BOARD	2,235.00	0.07%	\$2,697
IRON RANGE RESOURCES	18,890.00	0.59%	\$22,794
JOBS & TRAINING	256,511.00	8.03%	\$309,524
LABOR & INDUSTRY	51,644.00	1.62%	\$62,317
MILITARY AFFAIRS	23,212.00	0.73%	\$28,009
NATURAL RESOURCES	309,824.00	9.70%	\$373,855
BOXING	403.00	0.01%	\$486
BARBERS	678.00	0.02%	\$818
ELECTRICITY	4,742.00	0.15%	\$5,722
ARCHITECTS & ENG	2,781.00	0.09%	\$3,356
ABSTRACTORS	145.00		\$175
ACCOUNTANCY	2,470.00	0.08%	\$2,980
PEACE OFFICERS	2,117.00	0.07%	\$2,555
PARI—MUTUAL RACING	4,186.00	0.13%	\$5,051
PLANNING	9,964.00	0.31%	\$12,023
POLLUTION CONTROL	49,789.00	1.56%	\$60,079
PUB EMP RET ASSN	5,770.00	0.18%	\$6,962
PUBLIC SAFETY	527,306.00	16.51%	\$636,284
PUBLIC SERVICE	9,998.00	0.31%	\$12,064
PUBLIC UTIL COMM	3,429.00	0.11%	\$4,138
REVENUE	52,094.00	1.63%	\$62,860
SECRETARY OF STATE	14,824.00	0.46%	\$17,888
STATE LOTTERY	1,536.00	0.05%	\$1,853
STATE RETIREMENT	4,317.00	0.14%	\$5,209
STATE UNIV SYSTEM	167,988.00	5.26%	\$202,706
TEACHERS RETIREMENT	2,867.00	0.09%	\$3,460
TRADE & ECON DEV	37,603.00	1.18%	\$45,374
TRANSPORTATION	242,096.00	7.58%	\$292,130
TRANSPORTATION REG BD	455.00	0.01%	\$549
VETERANS AFFAIRS	7,328.00	0.23%	\$8,842
VETERANS HOME BD	24,443.00	0.77%	\$29,495
WASTE MGMT BD	3,703.00	0.12%	\$4,468
WRKRS COMP CT OF APPEALS	543.00	0.02%	\$655
ZOO	24,730	0.77%	\$29,841
OTHER	116,192	3.64%	\$140,207
COLUMN TOTAL	3,193,243	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED
COMPUTER REPORT

(F.Y. 1993 BUDGET)

SCHEDULE 11.1

**STATE OF MINNESOTA
FINANCE - OTHER SERVICES
NATURE AND EXTENT OF SERVICES**

The Finance Department performs certain other services for state agencies including financial reporting, payroll, debt management, economic analysis, beginning farmers administration and rural finance. Financial reporting includes the costs of review and reporting on expenditures and revenues for the state and funding agencies. Costs are allowable and have been allocated based on the number of accounting transactions processed for each department in F.Y. 1991.

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 F.Y. 1991.

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

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

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

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

	FINANCE		FINANCE - OTHER			
	OTHER TOTAL 11.2	GENERAL ADMIN 11.3	FIN'L REPORTING 11.4	CENTRAL PAYROLL 11.5	SINGLE AUDIT 11.8	GEN'L GOV'T
FIRST ALLOCATION:						
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST						
SALARIES	\$1,080,167		\$298,548	\$379,780	\$9,800	\$392,041
SERVICES	497,214		10,137	368,324	2,700	116,053
SUPPLIES	3,850		1,825	1,975	150	
EQUIP.	11,849		4,937	6,912		
OTHER/GRANTS	4,600,000					4,600,000
DEPARTMENTAL EXPENDITURES	6,193,180		315,445	758,991	12,650	5,108,094
COST ADJUSTMENT:						
DEDUCTIONS:						
EQUIPMENT	(11,849)		(4,937)	(6,912)		
OTHER/GRANTS	(4,600,000)					(4,600,000)
ALLOCATED ADDITIONS:						
FINANCE - FISCAL MGMT & ADMN - DEPT ADMIN	273,341	273,341				
COST BY FUNCTION	1,854,672	273,341	310,508	750,079	12,650	508,094
DISTRIBUTE ALLOCATED COSTS	1	(273,341)	53,673	129,655	2,187	87,827
ALLOCABLE COSTS	1,854,673		364,181	879,734	14,837	595,921
DISALLOWED	(595,921)					(595,921)
NET ALLOWED	\$1,258,752		\$364,181	\$879,734	\$14,837	

11.3
FINANCE
OTHER

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
FINANCE-OTHER			(\$273,341)
FINANCE-OTHER-FINANCIAL RPTG	310,508.00	19.64%	\$53,673
FINANCE-OTHER-CENTRAL PAYROLL	750,079.00	47.43%	\$129,655
FINANCE-OTHER-SINGLE AUDIT	12,650.00	0.80%	\$2,187
FINANCE-OTHER-GENL GOVT	508,094.00	32.13%	\$87,827
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
OTHER			(\$1)
COLUMN TOTAL	1,581,331.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

11.4
FINANCE
FINANCIAL
REPORTING

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
FINANCE-OTHER-FINANCIAL RPTG			(\$364,181)
EMPLOYEE RELATIONS	78,492.00	2.46%	\$8,952
MEDIATION SERVICES	1,686.00	0.05%	\$192
LEGISLATIVE AUDITS	2,221.00	0.07%	\$253
TREASURER	4,146.00	0.13%	\$473
ATTORNEY GENERAL	21,796.00	0.68%	\$2,486
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	2,925.00	0.09%	\$334
ADMIN-PROPERTY MGMT	1,840.00	0.06%	\$210
ADMIN-INTERTECHNOLOGIES GROUP	1,274.00	0.04%	\$145
ADMIN-INFORMATION POLICY OFFICE	1,178.00	0.04%	\$134
ADMIN-OPERATIONS MGMT	16,067.00	0.50%	\$1,832
ADMIN-MATERIALS MGMT	1,834.00	0.06%	\$209
FINANCE - FISCAL MGMT & ADMN	29,156.00	0.91%	\$3,325
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	2,053.00	0.06%	\$234
ADMIN-BUILDING FUND	7,722.00	0.24%	\$881
ADMIN-PLANT MGMT	10,902.00	0.34%	\$1,243
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	0.17%	\$609
ADMIN-MICROGRAPHICS	1,976.00	0.06%	\$225
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.07%	\$255
ADMIN-STARS	400.00	0.01%	\$46
ADMIN-TELECOMMUNICATIONS	22,861.00	0.72%	\$2,607
ADMIN-MOTOR POOL	24,132.00	0.76%	\$2,752
ADMIN-STATE PRINTER	16,449.00	0.52%	\$1,876
ADMIN-CENTRAL STORES	21,159.00	0.66%	\$2,413
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	0.07%	\$269
ADMIN-COMMUTER VANS	474.00	0.01%	\$54
ADMIN-COMPUTER SERVICES	17,706.00	0.55%	\$2,019
ADMIN-ADDRESSING & INSERT	923.00	0.03%	\$105
ADMIN-CAPITOL PARKING	2,680.00	0.08%	\$306
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.02%	\$82
ADMIN-911 EMERGENCY	4,341.00	0.14%	\$495
ADMIN-RISK MGMT	1,230.00	0.04%	\$140
ADMIN-VOLUNTEER SERVICES	295.00	0.01%	\$34
ADMIN-OTHER	1,464.00	0.05%	\$167
AGRICULTURE	48,620.00	1.52%	\$5,545
ANIMAL HEALTH BD	4,396.00	0.14%	\$501
ARTS BOARD	3,842.00	0.12%	\$438
AUDITOR	5,446.00	0.17%	\$621
COMMERCE	29,101.00	0.91%	\$3,319
COMMUNICATION IMPAIRED BD	838.00	0.03%	\$96
COMMUNITY COLLEGE BD	147,632.00	4.62%	\$16,837
CORRECTIONS	145,450.00	4.55%	\$16,588
DISABILITY COUNCIL	1,300.00	0.04%	\$148
EDUCATION-CENTRAL OFFICE	86,804.00	2.72%	\$9,900
EDUCATION-FARIBAULT SCHOOLS	6,700.00	0.21%	\$764
EDUCATION-VO-TECH	23,697.00	0.74%	\$2,703
GAMING-ADMIN UNIT	198.00	0.01%	\$23
GAMBLING CONTROL	2,901.00	0.09%	\$331
GREATER MN CORP.	2,445.00	0.08%	\$279
HEALTH	93,562.00	2.93%	\$10,671
MEDICAL EXAMINERS	4,050.00	0.13%	\$462
NURSING	5,163.00	0.16%	\$589
PHARMACY	1,881.00	0.06%	\$215
DENTISTRY	2,557.00	0.08%	\$292
CHIROPRACTORS	1,460.00	0.05%	\$167
PSYCHOLOGY	1,192.00	0.04%	\$136
OPTOMETRY	474.00	0.01%	\$54
NURSING HOME ADM	726.00	0.02%	\$83
SOCIAL WRK & MNLT HLTH	1,613.00	0.05%	\$184
SOCIAL WRK LIC BD	728.00	0.02%	\$83
MARR & FAMILY THERAPY BD	599.00	0.02%	\$68
UNLIC MNLT HLTH PROV BD	789.00	0.02%	\$90

11.4
FINANCE
FINANCIAL
REPORTING

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
PODIATRY	302.00	0.01%	\$34
VETERINARY MEDICINE	546.00	0.02%	\$62
HEARING EXAMINER	5,757.00	0.18%	\$657
HIGHER ED COORD BD	13,457.00	0.42%	\$1,535
HIGHER ED FAC AUTH	35.00		\$4
HOUSING FINANCE	14,647.00	0.46%	\$1,670
HUMAN RIGHTS	2,333.00	0.07%	\$266
HUMAN SERVICES-CENTRAL OFFICE	140,583.00	4.40%	\$16,033
HUMAN SERVICES-INSTITUTIONS	93,160.00	2.92%	\$10,625
INDIAN AFFAIRS	1,413.00	0.04%	\$161
INVESTMENT BOARD	2,235.00	0.07%	\$255
IRON RANGE RESOURCES	18,890.00	0.59%	\$2,154
JOBS & TRAINING	256,511.00	8.03%	\$29,254
LABOR & INDUSTRY	51,644.00	1.62%	\$5,890
MILITARY AFFAIRS	23,212.00	0.73%	\$2,647
NATURAL RESOURCES	309,824.00	9.70%	\$35,335
BOXING	403.00	0.01%	\$46
BARBERS	678.00	0.02%	\$77
ELECTRICITY	4,742.00	0.15%	\$541
ARCHITECTS & ENG	2,781.00	0.09%	\$317
ABSTRACTORS	145.00		\$17
ACCOUNTANCY	2,470.00	0.08%	\$282
PEACE OFFICERS	2,117.00	0.07%	\$241
PARI-MUTUAL RACING	4,186.00	0.13%	\$477
PLANNING	9,964.00	0.31%	\$1,136
POLLUTION CONTROL	49,789.00	1.56%	\$5,678
PUB EMP RET ASSN	5,770.00	0.18%	\$658
PUBLIC SAFETY	527,306.00	16.51%	\$60,138
PUBLIC SERVICE	9,998.00	0.31%	\$1,140
PUBLIC UTIL COMM	3,429.00	0.11%	\$391
REVENUE	52,094.00	1.63%	\$5,941
SECRETARY OF STATE	14,824.00	0.46%	\$1,691
STATE LOTTERY	1,536.00	0.05%	\$175
STATE RETIREMENT	4,317.00	0.14%	\$492
STATE UNIV SYSTEM	167,988.00	5.26%	\$19,159
TEACHERS RETIREMENT	2,867.00	0.09%	\$327
TRADE & ECON DEV	37,603.00	1.18%	\$4,289
TRANSPORTATION	242,096.00	7.58%	\$27,610
TRANSPORTATION REG BD	455.00	0.01%	\$52
VETERANS AFFAIRS	7,328.00	0.23%	\$836
VETERANS HOME BD	24,443.00	0.77%	\$2,788
WASTE MGMT BD	3,703.00	0.12%	\$422
WRKRS COMP CT OF APPEALS	543.00	0.02%	\$62
ZOO	24,730	0.77%	\$2,820
OTHER	116,192	3.64%	\$13,252
COLUMN TOTAL	3,193,243	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED
COMPUTER REPORT

11.5
FINANCE
CENTRAL
PAYROLL

STATE OF MINNESC
ALLOCATION DET,
1993 BUDGET PLA

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT
FIRST STEPDOWN		
=====		
FINANCE-OTHER-CENTRAL PAYROLL		
EMPLOYEE RELATIONS	46,670.00	0.43%
MEDIATION SERVICES	5,036.00	0.05%
LEGISLATIVE AUDITS	17,126.00	0.16%
TREASURER	2,628.00	0.02%
ATTORNEY GENERAL	89,793.00	0.82%
SECOND STEPDOWN		
=====		
ADMIN-ADMINISTRATIVE MANAGEMENT	11,814.00	0.11%
ADMIN-PROPERTY MGMT	10,455.00	0.10%
ADMIN-INTERTECHNOLOGIES GROUP	6,885.00	0.06%
ADMIN-INFORMATION POLICY OFFICE	5,309.00	0.05%
ADMIN-OPERATIONS MGMT	3,436.00	0.03%
ADMIN-OPS MGMT-OTHER	609.00	0.01%
ADMIN-MATERIALS MGMT	18,166.00	0.17%
FINANCE - FISCAL MGMT & ADMN	40,930.00	0.38%
USER DEPARTMENTS		
=====		
ADMIN-BUILDING CODE & CONST COORD	5,577.00	0.05%
ADMIN-BUILDING FUND	271.00	
ADMIN-PLANT MGMT	49,047.00	0.45%
ADMIN-STATE REGISTER & DOCUMENTS	5,464.00	0.05%
ADMIN-MICROGRAPHICS	3,841.00	0.04%
ADMIN-ELECTRONICS EQUIPMENT RENTAL	1,776.00	0.02%
ADMIN-STARS	1,410.00	0.01%
ADMIN-TELECOMMUNICATIONS	1,604.00	0.01%
ADMIN-MOTOR POOL	4,156.00	0.04%
ADMIN-STATE PRINTER	165.00	
ADMIN-CENTRAL STORES	4,642.00	0.04%
ADMIN-MTLS SERVICES DISTRIBUTION	4,747.00	0.04%
ADMIN-COMMUTER VANS	1,255.00	0.01%
ADMIN-COMPUTER SERVICES	70,537.00	0.65%
ADMIN-ADDRESSING & INSERT	27,815.00	0.26%
ADMIN-MATERIALS TRANSFER	3,192.00	0.03%
ADMIN-CAPITOL PARKING	2,917.00	0.03%
ADMIN-MGMT ANALYSIS-SP FD	3,409.00	0.03%
ADMIN-911 EMERGENCY	749.00	0.01%
ADMIN-RISK MGMT	575.00	0.01%
ADMIN-VOLUNTEER SERVICES	286.00	
ADMIN-OTHER	920.00	0.01%
AGRICULTURE	120,841.00	1.11%
ANIMAL HEALTH BD	15,931.00	0.15%
ARTS BOARD	4,006.00	0.04%
AUDITOR	28,375.00	0.26%
COMMERCE	53,563.00	0.49%
COMMUNICATION IMPAIRED BD	203.00	
COMMUNITY COLLEGE BD	529,137.00	4.85%
CORRECTIONS	603,886.00	5.54%
DISABILITY COUNCIL	2,323.00	0.02%
EDUCATION-CENTRAL OFFICE	136,390.00	1.25%
EDUCATION-FARIBAULT SCHOOLS	8,138.00	0.07%
EDUCATION-VO-TECH	30,125.00	0.28%
GAMING-ADMIN UNIT	500.00	
GAMBLING CONTROL	6,249.00	0.06%
HEALTH	224,694.00	2.06%
MEDICAL EXAMINERS	6,826.00	0.06%
NURSING	5,819.00	0.05%
PHARMACY	1,445.00	0.01%
DENTISTRY	1,552.00	0.01%
CHIROPRACTORS	1,059.00	0.01%
PSYCHOLOGY	1,108.00	0.01%
OPTOMETRY	227.00	
NURSING HOME ADM	491.00	
SOCIAL WRK & MNTL HLTH	1,643.00	0.02%
SOCIAL WRK LIC BD	299.00	
MARR & FAMILY THERAPY BD	218.00	

11.5
FINANCE

STATE OF MINNESC
ALLOCATION REPORT

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT
UNLIC MNTL HLTH PROV BD	222.00	
PODIATRY	335.00	
VETERINARY MEDICINE	423.00	
HEARING EXAMINER	18,678.00	0.17%
HIGHER ED COORD BD	45,514.00	0.42%
HIGHER ED FAC AUTH	773.00	0.01%
HOUSING FINANCE	51,574.00	0.47%
HUMAN RIGHTS	16,783.00	0.15%
HUMAN SERVICES-CENTRAL OFFICE	276,087.00	2.53%
HUMAN SERVICES-INSTITUTIONS	1,909,415.00	17.52%
INDIAN AFFAIRS	1,634.00	0.01%
INVESTMENT BOARD	6,126.00	0.06%
IRON RANGE RESOURCES	30,774.00	0.28%
JOBS & TRAINING	517,731.00	4.75%
LABOR & INDUSTRY	104,171.00	0.96%
MILITARY AFFAIRS	108,622.00	1.00%
NATURAL RESOURCES	1,409,089.00	12.93%
BOXING	483.00	
BARBERS	478.00	
ELECTRICITY	5,139.00	0.05%
ARCHITECTS & ENG	1,684.00	0.02%
ACCOUNTANCY	1,000.00	0.01%
PEACE OFFICERS	2,400.00	0.02%
PARI-MUTUAL RACING	2,028.00	0.02%
PLANNING	27,991.00	0.26%
POLLUTION CONTROL	195,847.00	1.80%
PUB EMP RET ASSN	16,359.00	0.15%
PUBLIC SAFETY	523,116.00	4.80%
PUBLIC SERVICE	32,364.00	0.30%
PUBLIC UTIL COMM	9,726.00	0.09%
REVENUE	301,630.00	2.77%
SECRETARY OF STATE	22,949.00	0.21%
STATE LOTTERY	40,403.00	0.37%
STATE RETIREMENT	10,271.00	0.09%
STATE UNIV SYSTEM	1,001,486.00	9.19%
TEACHERS RETIREMENT	13,148.00	0.12%
TRADE & ECON DEV	78,209.00	0.72%
TRANSPORTATION	1,483,296.00	13.61%
TRANSPORTATION REG BD	2,455.00	0.02%
VETERANS AFFAIRS	8,584.00	0.08%
VETERANS HOME BD	142,761.00	1.31%
WASTE MGMT BD	10,182.00	0.09%
WRKRS COMP CT OF APPEALS	4,805.00	0.04%
ZOO	54,368	0.50%
OTHER	170,205	1.56%
 COLUMN TOTAL	 10,899,578	 100.00%

ALLOCATION BASIS:
SOURCE:

PAYROLL TRANSACTIONS PROCESSI
COMPUTER REPORT

11.6
FINANCE
SINGLE
AUDIT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
FINANCE--OTHER--SINGLE AUDIT			(\$14,837)
ATTORNEY GENERAL	861,867.40	0.04%	\$5
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
ADMIN--BUILDING FUND	4,609,816.00	0.20%	\$29
AGRICULTURE	1,160,673.37	0.05%	\$7
ANIMAL HEALTH BD	143,922.91	0.01%	\$1
ARTS BOARD	682,866.62	0.03%	\$4
COMMERCE	16,303.00		
COMMUNITY COLLEGE BD	5,177,823.22	0.22%	\$33
CORRECTIONS	2,753,075.12	0.12%	\$17
EDUCATION--CENTRAL OFFICE	204,438,437.90	8.76%	\$1,299
EDUCATION--VO--TECH	19,540,247.96	0.84%	\$124
HEALTH	67,350,007.48	2.88%	\$428
NURSING	80,377.00		\$1
HIGHER ED COORD BD	1,831,427.10	0.08%	\$12
HOUSING FINANCE	62,688,232.08	2.69%	\$398
HUMAN RIGHTS	445,400.00	0.02%	\$3
HUMAN SERVICES--CENTRAL OFFICE	1,367,510,153.00	58.57%	\$8,690
HUMAN SERVICES--INSTITUTIONS	115,856.31		\$1
INDIAN AFFAIRS	50,549.60		
JOBS & TRAINING	201,658,276.03	8.64%	\$1,282
LABOR & INDUSTRY	2,804,736.95	0.12%	\$18
MILITARY AFFAIRS	10,426,123.18	0.45%	\$66
NATURAL RESOURCES	14,755,631.71	0.63%	\$94
PEACE OFFICERS	21,854.82		
PLANNING	2,057,375.58	0.09%	\$13
POLLUTION CONTROL	16,452,113.65	0.70%	\$105
PUBLIC SAFETY	12,798,514.55	0.55%	\$81
PUBLIC SERVICE	277,742.48	0.01%	\$2
STATE UNIV SYSTEM	4,747,445.40	0.20%	\$30
TRADE & ECON DEV	48,762,578.11	2.09%	\$310
TRANSPORTATION	269,390,087.49	11.54%	\$1,712
VETERANS HOME BD	3,368,561.00	0.14%	\$21
ZOO	37,028.00		
OTHER	7,719,977.71	0.33%	\$51
COLUMN TOTAL	2,334,735,082.73	100.00%	

ALLOCATION BASIS:
SOURCE:

FEDERAL CASH BASIS RECEIPTS
COMPUTER REPORT FINU8603

(F.Y. 1993 BUDGET)

SCHEDULE 12.1

**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 positions for F.Y. 1991.

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

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

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

EMPLOYEE RELATIONS
EMPLOYEE RELATIONS

FIRST ALLOCATION:	EMPLOYEE	GEN'L	PERSNL	OTHER
	REL. TOTAL	ADMIN	ADMIN	
	12.2	12.3	12.4	
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST				
SALARIES	\$7,808,194	\$377,383	\$4,586,209	\$2,842,602
SERVICES	231,200,823	5,107	1,297,477	229,898,239
SUPPLIES	358,191		259,469	98,722
EQUIP.	79,030		1,017	78,013
OTHER/GRANTS	1,865,850			1,865,850
DEPARTMENTAL EXPENDITURES	241,312,088	382,490	6,146,172	234,783,426
COST ADJUSTMENT:				
DEDUCTIONS:				
EQUIPMENT	(79,030)		(1,017)	(78,013)
OTHER/GRANTS	(1,865,850)			(1,865,850)
ALLOCATED ADDITIONS:				
EQUIPMENT USE CHARGE	136,285	136,285		
ADMIN-PROPERTY MGMT-LEASING	651	651		
ADMIN-INTERTECH GROUP-RECORDS MGMT	2,577	2,577		
ADMIN-INTERTECH GROUP-TELECOM	6,084	6,084		
ADMIN-INFO POLICY OFF.-STATEWIDE SYS	54,220	54,220		
ADMIN-OPERATIONS MGMT-CENTRAL MAIL	9,708	9,708		
ADMIN-OPERATIONS MGMT-EMPLOYEE ASSIST	2,573	2,573		
ADMIN-MATERIALS MGMT-INVENTORY MGMT	889	889		
ADMIN-MATERIALS MGMT-PROCUREMENT	14,234	14,234		
FINANCE-BUDGETS-CONTROL	3,726	3,726		
FINANCE-BUDGETS-AGENCY CONTROLLERS	30,626	30,626		
FINANCE-BUDGET-SUPPORT	6,518	6,518		
FINANCE-ACCOUNTING-ACCOUNTING	94,714	94,714		
FINANCE-OTHER-FINANCIAL RPTG	8,952	8,952		
FINANCE-OTHER-CENTRAL PAYROLL	3,767	3,767		
COST BY FUNCTION	239,742,732	758,014	6,145,155	232,839,583
DISTRIBUTE ALLOCATED COSTS		(758,014)	19,491	738,523
ALLOCABLE COSTS	239,742,732		6,164,646	233,578,086
DISALLOWED	(233,578,086)			(233,578,086)
NET ALLOWED	\$6,164,646		\$6,164,646	

12.3
EMPLOYEE
RELATIONS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
EMPLOYEE RELATIONS			(\$758,014)
EMPLOYEE REL- PRSNL ADMN	6,145,155.00	2.57%	\$19,491
EMPLOYEE REL-ALL OTHER	232,839,563.00	97.43%	\$738,523
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
COLUMN TOTAL	238,984,718.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

12.4
EMPLOYEE
RELATIONS
PRSNL ADMN

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
EMPLOYEE REL-PRSNL ADMN			(\$6,164,646)
MEDIATION SERVICES	22.02	0.06%	\$3,581
LEGISLATIVE AUDITS	69.77	0.18%	\$11,346
TREASURER	11.66	0.03%	\$1,896
ATTORNEY GENERAL	373.41	0.99%	\$60,723
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	43.79	0.12%	\$7,121
ADMIN-PROPERTY MGMT	32.74	0.09%	\$5,324
ADMIN-INTERTECHNOLOGIES GROUP	24.59	0.06%	\$3,999
ADMIN-INFORMATION POLICY OFFICE	20.50	0.05%	\$3,334
ADMIN-OPERATIONS MGMT	24.90	0.07%	\$4,049
ADMIN-MATERIALS MGMT	56.00	0.15%	\$9,107
FINANCE - FISCAL MGMT & ADMN	118.97	0.31%	\$19,347
EMPLOYEE RELATIONS	193.84	0.51%	\$31,522
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	28.53	0.08%	\$4,639
ADMIN-PLANT MGMT	169.25	0.45%	\$27,523
ADMIN-STATE REGISTER & DOCUMENTS	19.41	0.05%	\$3,156
ADMIN-MICROGRAPHICS	14.77	0.04%	\$2,402
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2.25	0.01%	\$366
ADMIN-STARS	5.90	0.02%	\$959
ADMIN-TELECOMMUNICATIONS	4.95	0.01%	\$805
ADMIN-MOTOR POOL	17.86	0.05%	\$2,904
ADMIN-STATE PRINTER	59.44	0.16%	\$9,666
ADMIN-CENTRAL STORES	13.40	0.04%	\$2,179
ADMIN-MTLS SERVICES DISTRIBUTION	9.17	0.02%	\$1,491
ADMIN-COMMUTER VANS	0.77		\$125
ADMIN-COMPUTER SERVICES	249.26	0.66%	\$40,534
ADMIN-ADDRESSING & INSERT	6.83	0.02%	\$1,111
ADMIN-MATERIALS TRANSFER	12.00	0.03%	\$1,951
ADMIN-CAPITOL PARKING	1.90	0.01%	\$309
ADMIN-MGMT ANALYSIS-SP FD	14.49	0.04%	\$2,356
ADMIN-911 EMERGENCY	2.91	0.01%	\$473
ADMIN-RISK MGMT	0.90		\$146
ADMIN-VOLUNTEER SERVICES	0.70		\$114
ADMIN-OTHER	2.60	0.01%	\$423
AGRICULTURE	444.87	1.17%	\$72,344
ANIMAL HEALTH BD	37.16	0.10%	\$6,043
ARTS BOARD	16.00	0.04%	\$2,602
AUDITOR	108.78	0.29%	\$17,690
COMMERCE	218.83	0.58%	\$35,586
COMMUNICATION IMPAIRED BD	0.91		\$148
COMMUNITY COLLEGE BD	2,499.14	6.59%	\$406,404
CORRECTIONS	2,180.11	5.75%	\$354,524
DISABILITY COUNCIL	12.58	0.03%	\$2,046
EDUCATION-CENTRAL OFFICE	405.04	1.07%	\$65,867
EDUCATION-FARIBAULT SCHOOLS	185.72	0.49%	\$30,201
EDUCATION-VO-TECH	120.92	0.32%	\$19,664
GAMING-ADMIN UNIT	2.66	0.01%	\$433
GAMBLING CONTROL	29.33	0.08%	\$4,770
HEALTH	938.05	2.47%	\$152,543
MEDICAL EXAMINERS	24.00	0.06%	\$3,903
NURSING	23.33	0.06%	\$3,794
PHARMACY	7.00	0.02%	\$1,138
DENTISTRY	6.50	0.02%	\$1,057
CHIROPRACTORS	4.91	0.01%	\$798
PSYCHOLOGY	3.66	0.01%	\$595
OPTOMETRY	1.55		\$252
NURSING HOME ADM	2.00	0.01%	\$325
SOCIAL WRK & MNLT HLTH	5.91	0.02%	\$961
SOCIAL WRK LIC BD	0.83		\$135
MARR & FAMILY THERAPY BD	0.91		\$148
UNLIC MNLT HLTH PROV BD	1.16		\$189
VETERINARY MEDICINE	1.25		\$203

12.4
EMPLOYEE
RELATIONS
PRSNL ADMN

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	75.12	0.20%	\$12,216
HIGHER ED COORD BD	71.26	0.19%	\$11,588
HIGHER ED FAC AUTH	3.00	0.01%	\$488
HOUSING FINANCE	135.87	0.36%	\$22,095
HUMAN RIGHTS	70.75	0.19%	\$11,505
HUMAN SERVICES-CENTRAL OFFICE	1,191.51	3.14%	\$193,760
HUMAN SERVICES-INSTITUTIONS	5,470.82	14.43%	\$889,651
INDIAN AFFAIRS	5.75	0.02%	\$935
INVESTMENT BOARD	24.75	0.07%	\$4,025
IRON RANGE RESOURCES	140.21	0.37%	\$22,801
JOBS & TRAINING	1,974.76	5.21%	\$321,130
LABOR & INDUSTRY	354.46	0.94%	\$57,641
MILITARY AFFAIRS	332.56	0.88%	\$54,080
NATURAL RESOURCES	2,602.38	6.86%	\$423,192
BOXING	1.50		\$244
BARBERS	2.00	0.01%	\$325
ELECTRICITY	20.83	0.05%	\$3,387
ARCHITECTS & ENG	6.70	0.02%	\$1,090
ACCOUNTANCY	4.00	0.01%	\$650
PARI-MUTUAL RACING	12.00	0.03%	\$1,951
PLANNING	105.71	0.28%	\$17,190
POLLUTION CONTROL	718.04	1.89%	\$116,766
PUB EMP RET ASSN	64.50	0.17%	\$10,489
PUBLIC SAFETY	1,833.25	4.84%	\$298,118
PUBLIC SERVICE	128.73	0.34%	\$20,934
PUBLIC UTIL COMM	38.20	0.10%	\$6,212
REVENUE	1,165.89	3.08%	\$189,594
SECRETARY OF STATE	70.66	0.19%	\$11,491
STATE LOTTERY	193.95	0.51%	\$31,540
STATE RETIREMENT	37.60	0.10%	\$6,114
STATE UNIV SYSTEM	4,859.91	12.82%	\$790,306
TEACHERS RETIREMENT	49.00	0.13%	\$7,968
TRADE & ECON DEV	238.91	0.63%	\$38,851
TRANSPORTATION	5,249.31	13.85%	\$853,629
TRANSPORTATION REG BD	9.08	0.02%	\$1,477
VETERANS AFFAIRS	35.33	0.09%	\$5,745
VETERANS HOME BD	475.74	1.25%	\$77,364
WASTE MGMT BD	52.08	0.14%	\$8,469
WRKRS COMP CT OF APPEALS	19.78	0.05%	\$3,217
ZOO	162.46	0.43%	\$26,419
OTHER	987.93	2.61%	\$160,655
COLUMN TOTAL	37,908.88	100.00%	

ALLOCATION BASIS:
SOURCE:

ACTUAL EMPLOYEE COUNTS
COMPLEMENT SUMMARY BY PAY PERIOD

(F.Y. 1993 BUDGET)

SCHEDULE 13.1

**STATE OF MINNESOTA
MEDIATION SERVICES
NATURE AND EXTENT OF SERVICES**

The state Mediation Services Bureau conducts representation hearings for public and private sector collective bargainings and provides arbitration and mediation services at the request of parties to collective bargaining agreements. Costs are charged to the state General Fund and are not charged back to state agencies.

Costs of services provided to state agencies were developed by determining the percentage that meetings for representation, arbitration and mediation for state labor relations were to the total meetings conducted. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for F.Y. 1991.

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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

MEDIATION SERVICES

FIRST ALLOCATION:	MEDIATION TOTAL 13.2	GENERAL ADMIN 13.3	STATE AGENCIES 13.4	OTHER
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST				
SALARIES	\$1,235,983		\$11,722	\$1,224,261
SERVICES	358,578		3,423	353,153
SUPPLIES	20,263		198	20,065
EQUIP.	4,991		51	4,940
OTHER/GRANTS	235,188			235,188
DEPARTMENTAL EXPENDITURES	1,853,001		15,394	1,837,607
COST ADJUSTMENT:				
DEDUCTIONS:				
EQUIPMENT	(4,991)		(51)	(4,940)
OTHER/GRANTS	(235,188)			(235,188)
ALLOCATED ADDITIONS:				
EQUIPMENT USE CHARGE	11,912	11,912		
ADMIN-INTERTECH GROUP-RECORDS MGMT	137	137		
ADMIN-INTERTECH GROUP-TELECOM	1,095	1,095		
ADMIN-INFO POLICY OFF.-STATEWIDE SYS	2,659	2,659		
ADMIN-OPERATIONS MGMT-CENTRAL MAIL	986	986		
ADMIN-OPERATIONS MGMT-EMPLOYEE ASSIST	292	292		
ADMIN-MATERIALS MGMT-INVENTORY MGMT	189	189		
ADMIN-MATERIALS MGMT-PROCUREMENT	2,033	2,033		
FINANCE-BUDGETS-CONTROL	80	80		
FINANCE-BUDGETS-AGENCY CONTROLLERS	658	658		
FINANCE-BUDGET-SUPPORT	457	457		
FINANCE-ACCOUNTING-ACCOUNTING	2,034	2,034		
FINANCE-OTHER-FINANCIAL RPTG	192	192		
FINANCE-OTHER-CENTRAL PAYROLL	406	406		
EMPLOYEE REL-PRSNL ADMN	3,581	3,581		
COST BY FUNCTION	1,639,533	26,711	15,343	1,597,479
DISTRIBUTE ALLOCATED COSTS		(26,711)	254	28,457
ALLOCABLE COSTS	1,639,533		15,597	1,623,936
DISALLOWED	(1,623,936)			(1,623,936)
NET ALLOWED	\$15,597		\$15,597	

13.3
**MEDIATION
 SERVICES**

**STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN**

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN =====			
MEDIATION SERVICES			(\$26,711)
MEDIATIONS SVCS--STATE AGENCIES	15,343.00	0.95%	\$254
MEDIATION SVCS--OTHER	1,597,479.00	99.05%	\$26,457
SECOND STEPDOWN =====			
USER DEPARTMENTS =====			
COLUMN TOTAL	1,812,822.00	100.00%	

ALLOCATION BASIS:
 SOURCE:

DEPARTMENTAL EXPENDITURES
 CLOSING MANAGERS FINANCIAL REPORT

13.4
 MEDIATION
 SERVICES
 STATE AGNCS

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
MEDIATIONS SVCS--STATE AGENCIES			(\$15,597)
TREASURER	8.00	0.02%	\$4
ATTORNEY GENERAL	98.00	0.28%	\$44
SECOND STEPDOWN			
=====			
ADMIN--ADMINISTRATIVE MANAGEMENT	44.00	0.13%	\$20
ADMIN--PROPERTY MGMT	38.00	0.11%	\$17
ADMIN--INTERTECHNOLOGIES GROUP	24.50	0.07%	\$11
ADMIN--INFORMATION POLICY OFFICE	19.00	0.05%	\$9
ADMIN--OPERATIONS MGMT	11.00	0.03%	\$5
ADMIN--MATERIALS MGMT	53.00	0.15%	\$24
FINANCE -- FISCAL MGMT & ADMN	72.00	0.21%	\$32
EMPLOYEE RELATIONS	34.00	0.10%	\$15
USER DEPARTMENTS			
=====			
ADMIN--BUILDING CODE & CONST COORD	24.00	0.07%	\$11
ADMIN--PLANT MGMT	162.00	0.47%	\$73
ADMIN--STATE REGISTER & DOCUMENTS	21.00	0.06%	\$9
ADMIN--MICROGRAPHICS	12.00	0.03%	\$5
ADMIN--STARS	5.00	0.01%	\$2
ADMIN--TELECOMMUNICATIONS	5.50	0.02%	\$2
ADMIN--MOTOR POOL	17.00	0.05%	\$8
ADMIN--STATE PRINTER	61.00	0.18%	\$27
ADMIN--CENTRAL STORES	11.00	0.03%	\$5
ADMIN--MTLS SERVICES DISTRIBUTION	8.00	0.02%	\$4
ADMIN--COMPUTER SERVICES	266.00	0.77%	\$120
ADMIN--ADDRESSING & INSERT	15.00	0.04%	\$7
ADMIN--MATERIALS TRANSFER	11.00	0.03%	\$5
ADMIN--MGMT ANALYSIS--SP FD	9.00	0.03%	\$4
ADMIN--RISK MGMT	1.00		
ADMIN--VOLUNTEER SERVICES	1.00		
AGRICULTURE	442.00	1.27%	\$199
ANIMAL HEALTH BD	36.00	0.10%	\$16
ARTS BOARD	12.00	0.03%	\$5
AUDITOR	98.00	0.28%	\$44
COMMERCE	199.00	0.57%	\$89
COMMUNICATION IMPAIRED BD	1.00		
COMMUNITY COLLEGE BD	2,289.00	6.59%	\$1,029
CORRECTIONS	2,125.00	6.12%	\$955
DISABILITY COUNCIL	7.00	0.02%	\$3
EDUCATION--CENTRAL OFFICE	357.00	1.03%	\$160
EDUCATION--FARIBAULT SCHOOLS	197.00	0.57%	\$89
EDUCATION--VO--TECH	102.00	0.29%	\$46
HEALTH	869.00	2.50%	\$390
MEDICAL EXAMINERS	21.00	0.06%	\$9
NURSING	22.00	0.06%	\$10
PHARMACY	5.00	0.01%	\$2
DENTISTRY	6.00	0.02%	\$3
CHIROPRACTORS	4.00	0.01%	\$2
PSYCHOLOGY	2.00	0.01%	\$1
OPTOMETRY	1.00		
NURSING HOME ADM	1.00		
SOCIAL WRK LIC BD	7.00	0.02%	\$3
MARR & FAMILY THERAPY BD	1.00		
VETERINARY MEDICINE	2.00	0.01%	\$1
HEARING EXAMINER	31.00	0.09%	\$14
HIGHER ED COORD BD	34.00	0.10%	\$15
HIGHER ED FAC AUTH	2.00	0.01%	\$1
HOUSING FINANCE	124.00	0.36%	\$56
HUMAN RIGHTS	60.00	0.17%	\$27
HUMAN SERVICES--CENTRAL OFFICE	1,092.00	3.15%	\$491
HUMAN SERVICES--INSTITUTIONS	5,590.00	16.10%	\$2,512
INDIAN AFFAIRS	6.00	0.02%	\$3
INVESTMENT BOARD	15.00	0.04%	\$7
IRON RANGE RESOURCES	90.00	0.26%	\$40
JOBS & TRAINING	1,833.00	5.28%	\$824

13.4
 MEDIATION
 SERVICES
 STATE AGENCIES

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

LABOR & INDUSTRY	330.00	0.95%	\$148
MILITARY AFFAIRS	341.00	0.98%	\$153
NATURAL RESOURCES	2,681.00	7.72%	\$1,205
BARBERS	2.00	0.01%	\$1
ELECTRICITY	17.00	0.05%	\$8
ARCHITECTS & ENG	6.00	0.02%	\$3
ACCOUNTANCY	3.00	0.01%	\$1
PLANNING	41.00	0.12%	\$18
POLLUTION CONTROL	677.00	1.95%	\$304
PUB EMP RET ASSN	62.00	0.18%	\$28
PUBLIC SAFETY	1,754.00	5.05%	\$788
PUBLIC SERVICE	117.00	0.34%	\$53
PUBLIC UTIL COMM	27.00	0.08%	\$12
REVENUE	1,065.00	3.07%	\$479
SECRETARY OF STATE	62.00	0.18%	\$28
STATE RETIREMENT	33.00	0.10%	\$15
STATE UNIV SYSTEM	4,293.00	12.37%	\$1,929
TEACHERS RETIREMENT	43.00	0.12%	\$19
TRADE & ECON DEV	224.00	0.65%	\$101
TRANSPORTATION	5,238.00	15.09%	\$2,354
TRANSPORTATION REG BD	5.00	0.01%	\$2
VETERANS AFFAIRS	29.00	0.08%	\$13
VETERANS HOME BD	529.00	1.52%	\$238
WASTE MGMT BD	48.00	0.14%	\$22
WRKRS COMP CT OF APPEALS	6.00	0.02%	\$3
ZOO	235.00	0.68%	\$106
OTHER	130.00	0.37%	\$57
COLUMN TOTAL	34,712.00	100.00%	

ALLOCATION BASIS:
 SOURCE:

EMPLOYEES BY BARGAINING UNITS
 COMPUTER REPORT EMPLOYEES BY BARGAINING UNITS

(F.Y. 1993 BUDGET)

SCHEDULE 14.1

**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 F.Y. 1991. 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 F.Y. 1991.

The department also has a Program Evaluation Unit which analyzes program delivery to improve efficiency, insure that federal and state requirements are followed, and determine whether programs are cost effective. Costs are allowable for some of these audits. These will be included in the F.Y. 1991 actual plan when information is available on the actual program audits for F.Y. 1991.

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

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

LEGISLATIVE AUDITS

	OLA TOTAL 14.2	GEN'L ADMIN 14.3	FIN'L AUDITS 14.4	PROGRAM AUDITS 14.5	SINGLE AUDITS 14.6
FIRST ALLOCATION:					
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST					
SALARIES	\$2,800,600	\$283,993	\$1,752,976	\$577,474	\$186,157
SERVICES	430,736	430,736			
SUPPLIES	31,909	31,909			
EQUIP.	66,756	66,756			
OTHER/GRANTS					
DEPARTMENTAL EXPENDITURES	3,330,001	813,394	1,752,976	577,474	186,157
COST ADJUSTMENT:					
DEDUCTIONS:					
EQUIPMENT	(66,756)	(66,756)		(577,474)	
OTHER/ GRANTS					
ALLOCATED ADDITIONS:					
EQUIPMENT USE CHARGE	28,890	28,890			
ADMIN - PROPERTY MGMT - LEASING	977	977			
ADMIN - INTERTECH GROUP - RECORDS MGMT	719	719			
ADMIN - INTERTECH GROUP - TELECOM	1,206	1,206			
ADMIN - INFO POLICY OFF. - STATEWIDE SYS	3,075	3,075			
ADMIN - OPERATIONS MGMT - CENTRAL MAIL	385	385			
ADMIN - OPERATIONS MGMT - EMPLOYEE ASSIST	926	926			
ADMIN - MATERIALS MGMT - INVENTORY MGMT	412	412			
ADMIN - MATERIALS MGMT - PROCUREMENT	2,915	2,915			
FINANCE - BUDGETS - CONTROL	105	105			
FINANCE - BUDGETS - AGENCY CONTROLLERS	530	530			
FINANCE - BUDGET - SUPPORT	686	686			
FINANCE - ACCOUNTING - ACCOUNTING	2,680	2,680			
FINANCE - OTHER - FINANCIAL RPTG	253	253			
FINANCE - OTHER - CENTRAL PAYROLL	1,382	1,382			
EMPLOYEE REL - PRSNL ADMN	11,346	11,346			
COST BY FUNCTION	3,319,732	803,125	1,752,976		186,157
DISTRIBUTE ALLOCATED COSTS	1	(803,125)	726,025		77,101
ALLOCABLE COSTS	2,742,259		2,479,001		263,258
DISALLOWED					
NET ALLOWED	\$2,742,259		\$2,479,001		\$263,258

14.3
LEGISLATIVE
AUDITS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN =====			
LEGISLATIVE AUDITS			(\$803,125)
LEGIS AUDITS-FINANCIAL AUDITS	1,752,976.00	90.40%	\$726,025
LEGIS AUDITS-SINGLE AUDITS	186,157.00	9.60%	\$77,100
SECOND STEPDOWN =====			
USER DEPARTMENTS =====			
COLUMN TOTAL	1,939,133.00	100.00%	
ALLOCATION BASIS: SOURCE:	DEPARTMENTAL EXPENDITURES CLOSING MANAGERS FINANCIAL REPORT		

14.4
LEGISLATIVE
AUDITS
FINANCIAL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
LEGIS AUDITS-FINANCIAL AUDITS			(\$2,479,001)
TREASURER	1,144.00	1.79%	\$44,297
ATTORNEY GENERAL	484.50	0.76%	\$18,761
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	2,469.50	3.86%	\$95,623
FINANCE - FISCAL MGMT & ADMN	3,846.00	6.01%	\$148,923
EMPLOYEE RELATIONS	1,314.50	2.05%	\$50,899
LEGIS AUDITS-FINANCIAL AUDITS	2,275.00	3.55%	\$88,092
USER DEPARTMENTS			
=====			
AGRICULTURE	917.50	1.43%	\$35,527
ARTS BOARD	413.00	0.65%	\$15,992
AUDITOR	386.00	0.60%	\$14,947
COMMERCE	628.50	0.98%	\$24,337
COMMUNICATION IMPAIRED BD	98.50	0.15%	\$3,814
COMMUNITY COLLEGE BD	6,038.00	9.43%	\$233,801
CORRECTIONS	2,400.40	3.75%	\$92,947
DISABILITY COUNCIL	253.50	0.40%	\$9,816
EDUCATION-CENTRAL OFFICE	1,501.00	2.34%	\$58,121
EDUCATION-VO-TECH	375.50	0.59%	\$14,540
GAMING-ADMIN UNIT	2.00		\$77
GREATER MN CORP.	658.00	1.03%	\$25,479
HEALTH	786.00	1.23%	\$30,435
MEDICAL EXAMINERS	72.00	0.11%	\$2,788
PHARMACY	164.50	0.26%	\$6,370
DENTISTRY	7.50	0.01%	\$290
CHIROPRACTORS	19.00	0.03%	\$736
OPTOMETRY	171.00	0.27%	\$6,621
SOCIAL WRK & MNTL HLTH	226.00	0.35%	\$8,751
HIGHER ED COORD BD	17.00	0.03%	\$658
HOUSING FINANCE	938.00	1.47%	\$36,321
HUMAN RIGHTS	399.50	0.62%	\$15,469
HUMAN SERVICES-CENTRAL OFFICE	2,017.80	3.15%	\$78,132
HUMAN SERVICES-INSTITUTIONS	2,005.50	3.13%	\$77,656
INVESTMENT BOARD	2,845.00	4.44%	\$110,163
IRON RANGE RESOURCES	860.50	1.34%	\$33,320
JOBS & TRAINING	2,285.00	3.57%	\$88,479
LABOR & INDUSTRY	855.00	1.34%	\$33,107
MILITARY AFFAIRS	331.50	0.52%	\$12,836
NATURAL RESOURCES	2,887.00	4.51%	\$111,789
ACCOUNTANCY	203.50	0.32%	\$7,880
PLANNING	309.50	0.48%	\$11,984
POLLUTION CONTROL	168.50	0.26%	\$6,525
PUB EMP RET ASSN	845.00	1.32%	\$32,720
PUBLIC SAFETY	1,350.00	2.11%	\$52,274
PUBLIC SERVICE	16.00	0.02%	\$620
REVENUE	2,775.00	4.33%	\$107,452
SECRETARY OF STATE	493.50	0.77%	\$19,109
STATE LOTTERY	743.00	1.16%	\$28,770
STATE RETIREMENT	1,409.50	2.20%	\$54,578
STATE UNIV SYSTEM	2,685.50	4.19%	\$103,987
TEACHERS RETIREMENT	869.00	1.36%	\$33,649
TRADE & ECON DEV	975.50	1.52%	\$37,773
TRANSPORTATION	2,932.50	4.58%	\$113,551
TRANSPORTATION REG BD	143.00	0.22%	\$5,537
VETERANS HOME BD	1,118.50	1.75%	\$43,310
WRKRS COMP CT OF APPEALS	2.00		\$77
ZOO	432.50	0.68%	\$16,747
OTHER	4,456.00	6.96%	\$172,544
COLUMN TOTAL	64,021.20	100.00%	

ALLOCATION BASIS:
SOURCE:

ACTUAL HOURS OF SERVICE
DEPUTY LEGISLATIVE AUDITOR

14.6
LEGISLATIVE
AUDITS
SINGLE

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
LEGIS AUDITS-SINGLE AUDITS			(\$263,257)
SECOND STEPDOWN			
=====			
FINANCE - FISCAL MGMT & ADMN	130.00	1.85%	\$4,865
LEGIS AUDITS-SINGLE AUDITS	368.00	5.23%	\$13,771
USER DEPARTMENTS			
=====			
COMMUNITY COLLEGE BD	1,038.50	14.76%	\$38,862
EDUCATION-CENTRAL OFFICE	817.00	11.61%	\$30,573
EDUCATION-VO-TECH	268.00	3.81%	\$10,029
HEALTH	129.00	1.83%	\$4,827
HUMAN SERVICES-CENTRAL OFFICE	920.00	13.08%	\$34,427
JOBS & TRAINING	861.00	12.24%	\$32,220
LABOR & INDUSTRY	10.00	0.14%	\$374
MILITARY AFFAIRS	115.00	1.63%	\$4,303
NATURAL RESOURCES	281.00	3.99%	\$10,515
STATE UNIV SYSTEM	1,122.00	15.95%	\$41,986
TRADE & ECON DEV	287.00	4.08%	\$10,740
TRANSPORTATION	688.50	9.79%	\$25,764
OTHER			\$1
COLUMN TOTAL	7,035.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACTUAL HOURS OF SERVICE
DEPUTY LEGISLATIVE AUDITOR

(F. Y. 1993 BUDGET)

SCHEDULE 15.1

**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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

TREASURER

	TREASURER TOTAL 15.2	GENERAL ADMIN 15.3	TREASURY 15.4	OTHER
FIRST ALLOCATION:				
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST	598423		245994	352429
SALARIES	\$681,901		55933	625968
SERVICES	\$11,061			\$11,061
SUPPLIES	250,000			250,000
EQUIP.	837,770			837,770
OTHER/GRANTS	2,379,155		301,927	2,077,228
DEPARTMENTAL EXPENDITURES				
COST ADJUSTMENT:	(250,000)			(250,000)
DEDUCTIONS:	(837,770)			(837,770)
EQUIPMENT				
OTHER/GRANTS				
	16,320	16,320		
ALLOCATED ADDITIONS:				
ADMIN-ADMIN MGMT-FISCAL-B	651	651		
ADMIN-PROPERTY MGMT-LEASING	1,904	1,904		
ADMIN-INTERTECH GROUP	264	264		
ADMIN-INTERTECH GROUP-TELECOM	1,029	1,029		
ADMIN-INFO POLICY OFF.-STATEWIDE SYS	111	111		
ADMIN-OPERATIONS MGMT	155	155		
ADMIN-OPERATIONS MGMT-EMPLOYEE ASSIST	120	120		
ADMIN-MATERIALS MGMT	813	813		
FINANCE - FISCAL MGMT & ADMN-DEPT ADMIN	197	197		
FINANCE-BUDGETS	990	990		
FINANCE-BUDGETS-CONTROL	686	686		
FINANCE-BUDGET-SUPPORT	5,003	5,003		
FINANCE-ACCOUNTING-ACCOUNTING	473	473		
FINANCE-ACCOUNTING-OTHER	212	212		
FINANCE-OTHER-SINGLE AUDIT	1,896	1,896		
EMPLOYEE REL-PRSNL ADMN	4	4		
MEDIATIONS SVCS-STATE AGENCIES	44,297	44,297		
ISB CREDIT				
COST BY FUNCTION	1,366,510	75,125	301,927	989,458
DISTRIBUTE ALLOCATED COSTS		(75,125)	17,564	57,561
ALLOCABLE COSTS	1,366,510		319,491	1,047,019
DISALLOWED	(1,047,019)			(1,047,019)
NET ALLOWED	\$319,491		\$319,491	

15.3
TREASURER

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN =====			
TREASURER			(\$75,125)
TREASURER-TREASURY	301,927.00	23.38%	\$17,564
TREASURER-OTHER	989,458.00	76.62%	\$57,561
SECOND STEPDOWN =====			
USER DEPARTMENTS =====			
COLUMN TOTAL	1,291,385.00	100.00%	

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

15.4
TREASURER
TREASURY

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
TREASURER-TREASURY			(\$319,491)
ATTORNEY GENERAL	21,796.00	0.36%	\$1,166
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	2,925.00	0.05%	\$156
ADMIN-PROPERTY MGMT	1,840.00	0.03%	\$98
ADMIN-INTERTECHNOLOGIES GROUP	1,274.00	0.02%	\$68
ADMIN-INFORMATION POLICY OFFICE	1,178.00	0.02%	\$63
ADMIN-OPERATIONS MGMT	16,067.00	0.27%	\$859
ADMIN-MATERIALS MGMT	1,834.00	0.03%	\$98
FINANCE - FISCAL MGMT & ADMN	29,156.00	0.49%	\$1,560
EMPLOYEE RELATIONS	78,492.00	1.31%	\$4,199
MEDIATION SERVICES	1,686.00	0.03%	\$90
LEGISLATIVE AUDITS	2,221.00	0.04%	\$119
TREASURER	4,146.00	0.07%	\$222
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	2,053.00	0.03%	\$110
ADMIN-BUILDING FUND	7,722.00	0.13%	\$413
ADMIN-PLANT MGMT	10,902.00	0.18%	\$583
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	0.09%	\$286
ADMIN-MICROGRAPHICS	1,976.00	0.03%	\$106
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.04%	\$120
ADMIN-STARS	400.00	0.01%	\$21
ADMIN-TELECOMMUNICATIONS	22,861.00	0.38%	\$1,223
ADMIN-MOTOR POOL	24,132.00	0.40%	\$1,291
ADMIN-STATE PRINTER	16,449.00	0.28%	\$880
ADMIN-CENTRAL STORES	21,159.00	0.35%	\$1,132
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	0.04%	\$126
ADMIN-COMMUTER VANS	474.00	0.01%	\$25
ADMIN-COMPUTER SERVICES	17,706.00	0.30%	\$947
ADMIN-ADDRESSING & INSERT	923.00	0.02%	\$49
ADMIN-CAPITOL PARKING	2,680.00	0.04%	\$143
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.01%	\$38
ADMIN-911 EMERGENCY	4,341.00	0.07%	\$232
ADMIN-RISK MGMT	1,230.00	0.02%	\$66
ADMIN-VOLUNTEER SERVICES	295.00		\$16
ADMIN-OTHER	1,464.00	0.02%	\$78
AGRICULTURE	48,620.00	0.81%	\$2,601
ANIMAL HEALTH BD	4,396.00	0.07%	\$235
ARTS BOARD	3,842.00	0.06%	\$206
AUDITOR	5,446.00	0.09%	\$291
COMMERCE	29,101.00	0.49%	\$1,557
COMMUNITY COLLEGE BD	147,632.00	2.47%	\$7,897
CORRECTIONS	145,450.00	2.44%	\$7,780
DISABILITY COUNCIL	1,300.00	0.02%	\$70
EDUCATION-CENTRAL OFFICE	109,626.00	1.84%	\$5,864
EDUCATION-FARIBAULT SCHOOLS	6,700.00	0.11%	\$358
EDUCATION-VO-TECH	23,697.00	0.40%	\$1,268
GAMING-ADMIN UNIT	198.00		\$11
GAMBLING CONTROL	2,901.00	0.05%	\$155
HEALTH	93,562.00	1.57%	\$5,005
MEDICAL EXAMINERS	4,050.00	0.07%	\$217
NURSING	5,163.00	0.09%	\$276
PHARMACY	1,881.00	0.03%	\$101
DENTISTRY	2,557.00	0.04%	\$137
CHIROPRACTORS	1,460.00	0.02%	\$78
PSYCHOLOGY	1,192.00	0.02%	\$64
OPTOMETRY	474.00	0.01%	\$25
NURSING HOME ADM	726.00	0.01%	\$39
SOCIAL WRK & MNTL HLTH	1,613.00	0.03%	\$86
SOCIAL WRK LIC BD	728.00	0.01%	\$39
MARR & FAMILY THERAPY BD	599.00	0.01%	\$32
UNLIC MNTL HLTH PROV BD	789.00	0.01%	\$42
PODIATRY	302.00	0.01%	\$16
VETERINARY MEDICINE	546.00	0.01%	\$29

15.4
TREASURER
TREASURY

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	5,757.00	0.10%	\$308
HIGHER ED COORD BD	92,894.00	1.56%	\$4,969
HIGHER ED FAC AUTH	35.00		\$2
HOUSING FINANCE	14,647.00	0.25%	\$783
HUMAN RIGHTS	2,333.00	0.04%	\$125
HUMAN SERVICES—CENTRAL OFFICE	351,375.00	5.88%	\$18,795
HUMAN SERVICES—INSTITUTIONS	93,160.00	1.56%	\$4,983
INDIAN AFFAIRS	1,413.00	0.02%	\$76
INVESTMENT BOARD	2,235.00	0.04%	\$120
IRON RANGE RESOURCES	18,890.00	0.32%	\$1,010
JOBS & TRAINING	256,511.00	4.29%	\$13,721
LABOR & INDUSTRY	51,644.00	0.86%	\$2,762
MILITARY AFFAIRS	23,212.00	0.39%	\$1,242
NATURAL RESOURCES	336,653.00	5.64%	\$18,008
BOXING	403.00	0.01%	\$22
BARBERS	678.00	0.01%	\$36
ELECTRICITY	4,742.00	0.08%	\$254
ARCHITECTS & ENG	2,781.00	0.05%	\$149
ABSTRACTORS	145.00		\$8
ACCOUNTANCY	2,470.00	0.04%	\$132
PEACE OFFICERS	2,117.00	0.04%	\$113
PARI—MUTUAL RACING	4,186.00	0.07%	\$224
PLANNING	9,964.00	0.17%	\$533
POLLUTION CONTROL	49,789.00	0.83%	\$2,663
PUB EMP RET ASSN	230,417.00	3.86%	\$12,325
PUBLIC SAFETY	586,510.00	9.82%	\$31,373
PUBLIC SERVICE	9,998.00	0.17%	\$535
PUBLIC UTIL COMM	3,429.00	0.06%	\$183
REVENUE	1,957,116.00	32.77%	\$104,686
SECRETARY OF STATE	14,824.00	0.25%	\$793
STATE LOTTERY	1,536.00	0.03%	\$82
STATE RETIREMENT	95,371.00	1.60%	\$5,101
STATE UNIV SYSTEM	191,987.00	3.21%	\$10,269
TEACHERS RETIREMENT	133,575.00	2.24%	\$7,145
TRADE & ECON DEV	37,603.00	0.63%	\$2,011
TRANSPORTATION	242,096.00	4.05%	\$12,950
VETERANS AFFAIRS	7,328.00	0.12%	\$392
VETERANS HOME BD	24,443.00	0.41%	\$1,307
WASTE MGMT BD	3,703.00	0.06%	\$198
WRKRS COMP CT OF APPEALS	543.00	0.01%	\$29
ZOO	24,730.00	0.41%	\$1,323
OTHER	125,065.00	2.09%	\$6,689
COLUMN TOTAL	5,972,892	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PLUS SUBSYSTEM WA
COMPUTER REPORT AND WARRANT LOGS

(F.Y. 1993 BUDGET)

SCHEDULE 16.1

**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. 1991 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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

ATTORNEY GENERAL

	ATTY GEN'L TOTAL 16.2	GEN'L ADMIN 16.3	LEGAL SERVICES 16.4	HEALTH BOARDS	OTHER
FIRST ALLOCATION:					
DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST					
SALARIES	\$18,818,081	\$2,526,090	\$10,905,303	\$1,326,421	\$4,060,267
SERVICES	3,748,721	1,124,817	1,707,228	91,180	825,496
SUPPLIES	389,645	197,960	135,566	8,399	47,700
EQUIP.	134,249	19,752	67,979		46,518
OTHER/GRANTS	650,437	2,147			648,290
DEPARTMENTAL EXPENDITURES	23,737,901	3,870,766	12,816,096	1,426,000	5,625,039
COST ADJUSTMENT:					
DEDUCTIONS:					
EQUIPMENT	(134,249)	(19,752)	(67,979)		(46,518)
OTHER/GRANTS	(650,437)	(2,147)			(648,290)
ALLOCATED ADDITIONS:					
EQUIPMENT USE CHARGE	101,360	101,360			
ADMIN-PROPERTY MGMT-LEASING	5,536	5,536			
ADMIN-INTERTECH GROUP-RECORDS MGMT	13,675	13,675			
ADMIN-INTERTECH GROUP-TELECOM	13,671	13,671			
ADMIN-INFO POLICY OFF.-STATEWIDE SYS	856	856			
ADMIN-OPERATIONS MGMT-CENTRAL MAIL	5,401	5,401			
ADMIN-OPERATIONS MGMT-EMPLOYEE ASSIST	4,956	4,956			
ADMIN-MATERIALS MGMT-INVENTORY MGMT	1,203	1,203			
ADMIN-MATERIALS MGMT-PROCUREMENT	11,862	11,862			
FINANCE-BUDGETS-CONTROL	1,035	1,035			
FINANCE-BUDGETS-AGENCY CONTROLLERS	5,201	5,201			
FINANCE-BUDGET-SUPPORT	10,178	10,178			
FINANCE-ACCOUNTING-ACCOUNTING	26,301	26,301			
FINANCE-OTHER-FINANCIAL RPTG	2,486	2,486			
FINANCE-OTHER-CENTRAL PAYROLL	7,247	7,247			
FINANCE-OTHER-SINGLE AUDIT	5	5			
EMPLOYEE REL-PRSNL ADMN	60,723	60,723			
MEDIATIONS SVCS-STATE AGENCIES	44	44			
LEGIS AUDITS-FINANCIAL AUDITS	18,761	18,761			
TREASURER-TREASURY	1,166	1,166			
COST BY FUNCTION	23,244,882	4,140,534	12,748,117	1,426,000	4,930,231
DISTRIBUTE ALLOCATED COSTS	1	(4,140,534)	2,762,932	309,061	1,068,542
ALLOCABLE COSTS	23,244,883		15,511,049	1,735,061	5,998,773
DISALLOWED	(7,733,834)			(1,735,061)	(5,998,773)
NET ALLOWED	\$15,511,049		\$15,511,049		

16.3
ATTORNEY
GENERAL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ATTORNEY GENERAL			(\$4,140,534)
ATTY GENL-LEGAL SERVICES	12,748,117.00	66.73%	\$2,762,932
ATTY GENL-HEALTH BOARDS	1,426,000.00	7.46%	\$309,061
ATTY GENL-OTHER	4,930,231.00	25.81%	\$1,068,542
SECOND STEPDOWN			
=====			
USER DEPARTMENTS			
=====			
OTHER			(\$1)
COLUMN TOTAL	19,104,348.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

16.4
 ATTORNEY
 GENERAL
 LEGAL SVCS

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ATTY GENL-LEGAL SERVICES			(\$15,511,049)
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	2,967.00	0.56%	\$86,379
FINANCE - FISCAL MGMT & ADMN	309.50	0.06%	\$9,011
EMPLOYEE RELATIONS	775.20	0.15%	\$22,568
MEDIATION SERVICES	249.50	0.05%	\$7,264
LEGISLATIVE AUDITS	130.60	0.02%	\$3,802
TREASURER	156.60	0.03%	\$4,559
ATTORNEY GENERAL	231,821.40	43.51%	\$6,749,040
USER DEPARTMENTS			
=====			
OTHER	296,376.10	55.63%	\$8,628,426
COLUMN TOTAL	532,785.90	100.00%	
ALLOCATION BASIS: SOURCE:	HOURS OF SERVICES PROVIDED TO CENTRAL SERVICE ATTORNEY GENERAL TIME RECORDS		

(F.Y. 1993 BUDGET)

SCHEDULE 17.1

**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 F.Y. 1991.

Ref.: A-102, Attachment P.

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

STATE AUDITORS

SINGLE
AUDITS
17.2

FIRST ALLOCATION:

DEPRECIATION @ .0667 CENTRAL SERV. INVENTORY COST	\$76,400
SALARIES	\$800
SERVICES	
SUPPLIES	
EQUIP.	
OTHER/GRANTS	77,000

DEPARTMENTAL EXPENDITURES

COST ADJUSTMENT:

DEDUCTIONS:
EQUIPMENT
OTHER/ GRANTS

ALLOCATED ADDITIONS:

COST BY FUNCTION	77,000
------------------	--------

DISTRIBUTE ALLOCATED COSTS

ALLOCABLE COSTS	77,000
-----------------	--------

DISALLOWED

NET ALLOWED	\$77,000
-------------	----------

17.3
STATE
AUDITOR
SINGLE AUDTS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
=====			
STATE AUDITOR-SINGLE AUDITS			(\$77,000)
=====			
SECOND STEPDOWN			
=====			
ATTORNEY GENERAL	861,867.40	0.04%	\$28
=====			
USER DEPARTMENTS			
=====			
ADMIN-BUILDING FUND	4,609,816.00	0.20%	\$152
AGRICULTURE	1,160,673.37	0.05%	\$38
ANIMAL HEALTH BD	143,922.91	0.01%	\$5
ARTS BOARD	682,866.62	0.03%	\$23
COMMERCE	16,303.00		\$1
COMMUNITY COLLEGE BD	5,177,823.22	0.22%	\$171
CORRECTIONS	2,753,075.12	0.12%	\$91
EDUCATION-CENTRAL OFFICE	204,438,437.90	8.76%	\$6,742
EDUCATION-VO-TECH	19,540,247.96	0.84%	\$644
HEALTH	67,350,007.48	2.88%	\$2,221
NURSING	80,377.00		\$3
HIGHER ED COORD BD	1,831,427.10	0.08%	\$60
HOUSING FINANCE	62,688,232.08	2.69%	\$2,067
HUMAN RIGHTS	445,400.00	0.02%	\$15
HUMAN SERVICES-CENTRAL OFFICE	1,367,510,153.00	58.57%	\$45,101
HUMAN SERVICES-INSTITUTIONS	115,856.31		\$4
INDIAN AFFAIRS	50,549.60		\$2
JOBS & TRAINING	201,658,276.03	8.64%	\$6,651
LABOR & INDUSTRY	2,804,736.95	0.12%	\$93
MILITARY AFFAIRS	10,426,123.18	0.45%	\$344
NATURAL RESOURCES	14,755,631.71	0.63%	\$487
PEACE OFFICERS	21,854.82		\$1
PLANNING	2,057,375.58	0.09%	\$68
POLLUTION CONTROL	16,452,113.65	0.70%	\$543
PUBLIC SAFETY	12,798,514.55	0.55%	\$422
PUBLIC SERVICE	277,742.48	0.01%	\$9
STATE UNIV SYSTEM	4,747,445.40	0.20%	\$157
TRADE & ECON DEV	48,762,578.11	2.09%	\$1,608
TRANSPORTATION	269,390,087.49	11.54%	\$8,885
VETERANS HOME BD	3,368,561.00	0.14%	\$111
ZOO	37,028.00		\$1
OTHER	7,719,977.71	0.33%	\$252
 COLUMN TOTAL	 2,334,735,082.73	 100.00%	
 ALLOCATION BASIS:	 FEDERAL CASH BASIS RECEIPTS		
SOURCE:	COMPUTER REPORT FINU 8603		

(F.Y. 1993 BUDGET)

SCHEDULE 18.1

**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 allocation 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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

ADMINISTRATION

ADMINISTRATIVE MGMT

	ADMIN MGMT TOTAL	GENERAL ADMIN	COMMR & PERSONL	FISCAL	MGMT ANALYSIS	OTHER
SECOND ALLOCATION:	18.2	18.3	18.4	18.5		
ALLOCATED ADDITIONS:						
(FIRST STEPDOWN)						
ADMIN-ADMIN MGMT-COMMR & PERSONL	52,781	52,781				
ADMIN-ADMIN MGMT-FISCAL-A	24,348	24,348				
ADMIN-PROPERTY MGMT-LEASING	1,954	1,954				
ADMIN-INTERTECH GROUP-RECORDS MGMT	1,514	1,514				
ADMIN-INTERTECH GROUP-TELECOM	1,315	1,315				
ADMIN-INFO POLICY OFF.-STATEWIDE SYS	731	731				
ADMIN-OPERATIONS MGMT-CENTRAL MAIL	243	243				
ADMIN-OPERATIONS MGMT-EMPLOYEE ASSIST	581	581				
ADMIN-MATERIALS MGMT-INVENTORY MGMT	350	350				
ADMIN-MATERIALS MGMT-PROCUREMENT	1,491	1,491				
FINANCE-BUDGETS-CONTROL	139	139				
FINANCE-BUDGETS-AGENCY CONTROLLERS	698	698				
FINANCE-BUDGET-SUPPORT	1,258	1,258				
FINANCE-ACCOUNTING-ACCOUNTING	3,530	3,530				
FINANCE-OTHER-FINANCIAL RPTG	334	334				
FINANCE-OTHER-CENTRAL PAYROLL	954	954				
EMPLOYEE REL-PRSNL ADMN	7,121	7,121				
MEDIATIONS SVCS-STATE AGENCIES	20	20				
LEGIS AUDITS-FINANCIAL AUDITS	95,623	95,623				
TREASURER-TREASURY	156	156				
ATTY GENL-LEGAL SERVICES	86,379	86,379				
ISB CREDIT	(196)	(196)				
(SECOND STEPDOWN)						
ATTORNEY GENERAL DIRECT BILLED CREDIT	(65,241)	(65,241)				
ALLOCATED ADDITIONS	216,081	216,081				
DISTRIBUTED ALLOCATED COSTS		(216,081)	63,130	45,173	37,222	70,556
ALLOCABLE COSTS			63,130	45,173	37,222	70,556
DISALLOWED	(107,778)				(37,222)	(70,556)
NET ALLOCATED	\$108,303		\$63,130	\$45,173		

18.3
ADMIN
MGMT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN =====			
SECOND STEPDOWN =====			
ADMIN-ADMINISTRATIVE MANAGEMENT			(\$216,081)
ADMIN-ADMIN MGMT-COMM'R & PERSONNEL	1,007,450.00	29.22%	\$63,130
ADMIN-ADMIN MGMT-FISCAL	720,882.00	20.91%	\$45,173
ADMIN-ADMIN MGMT-MGMT ANALYSIS	594,001.00	17.23%	\$37,222
ADMIN-ADMIN MGMT-OTHER	1,125,950.00	32.65%	\$70,556
USER DEPARTMENTS =====			
COLUMN TOTAL	3,448,283.00	100.00%	

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

18.4
ADMN MGMT
COMMR &
PRSNL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	
FIRST STEPDOWN			
=====			
SECOND STEPDOWN			
=====			
ADMIN-ADMIN MGMT-COMM'R & PERSONNEL			(\$63,130)
ADMIN-PROPERTY MGMT	32.74	4.11%	\$2,597
ADMIN-INTERTECHNOLOGIES GROUP	24.59	3.09%	\$1,950
ADMIN-INFORMATION POLICY OFFICE	20.50	2.58%	\$1,626
ADMIN-OPERATIONS MGMT	24.90	3.13%	\$1,975
ADMIN-MATERIALS MGMT	56.00	7.03%	\$4,441
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	28.53	3.58%	\$2,263
ADMIN-PLANT MGMT	169.25	21.26%	\$13,423
ADMIN-STATE REGISTER & DOCUMENTS	19.41	2.44%	\$1,539
ADMIN-MICROGRAPHICS	14.77	1.86%	\$1,171
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2.25	0.28%	\$178
ADMIN-STARS	5.90	0.74%	\$468
ADMIN-TELECOMMUNICATIONS	4.95	0.62%	\$393
ADMIN-MOTOR POOL	17.86	2.24%	\$1,416
ADMIN-STATE PRINTER	59.44	7.47%	\$4,714
ADMIN-CENTRAL STORES	13.40	1.68%	\$1,063
ADMIN-MTLS SERVICES DISTRIBUTION	9.17	1.15%	\$727
ADMIN-COMMUTER VANS	0.77	0.10%	\$61
ADMIN-COMPUTER SERVICES	249.26	31.31%	\$19,768
ADMIN-ADDRESSING & INSERT	6.83	0.86%	\$542
ADMIN-MATERIALS TRANSFER	12.00	1.51%	\$952
ADMIN-CAPITOL PARKING	1.90	0.24%	\$151
ADMIN-MGMT ANALYSIS-SP FD	14.49	1.82%	\$1,149
ADMIN-911 EMERGENCY	2.91	0.37%	\$231
ADMIN-RISK MGMT	0.90	0.11%	\$71
ADMIN-VOLUNTEER SERVICES	0.70	0.09%	\$56
ADMIN-OTHER	2.60	0.33%	\$206
OTHER			(\$1)
COLUMN TOTAL	796.02	100.00%	
ALLOCATION BASIS:	FY 1991 ACTUAL EMPLOYEE COUNT		
SOURCE:	COMPLEMENT SUMMARY BY PAY PERIOD		

18.5
ADMN MGMT
FISCAL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
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FIRST STEPDOWN
=====

SECOND STEPDOWN
=====

ADMIN - ADMIN MGMT - FISCAL			(\$45,173)
ADMIN - ADMIN MGMT - FISCAL - A	301,184.00	41.78%	\$18,873
ADMIN - ADMIN MGMT - FISCAL - B	419,698.00	58.22%	\$26,300

USER DEPARTMENTS
=====

COLUMN TOTAL	720,882.00	100.00%	
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ALLOCATION BASIS:
SOURCE:

TIME IDENTIFIED BETWEEN GENERAL FUND AND OTHER FUNDS
MANAGERS REPORT

18.5A
ADMN MGMT
FISCAL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN =====			
SECOND STEPDOWN =====			
ADMIN-ADMIN MGMT-FISCAL-A			(\$18,873)
ADMIN-PROPERTY MGMT	1,840.00	5.50%	\$1,039
ADMIN-INTERTECHNOLOGIES GROUP	1,274.00	3.81%	\$719
ADMIN-INFORMATION POLICY OFFICE	1,178.00	3.52%	\$665
ADMIN-OPERATIONS MGMT	16,067.00	48.06%	\$9,070
ADMIN-MATERIALS MGMT	1,834.00	5.49%	\$1,035
USER DEPARTMENTS =====			
ADMIN-BUILDING CODE & CONST COORD	2,053.00	6.14%	\$1,159
ADMIN-BUILDING FUND	7,722.00	23.10%	\$4,359
ADMIN-OTHER	1,464.00	4.38%	\$826
OTHER			\$1
COLUMN TOTAL	33,432.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED IN FY 1991
COMPUTER REPORT

18.5B
 ADMN MGMT
 FISCAL

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN =====			
SECOND STEPDOWN =====			
ADMIN-ADMIN MGMT-FISCAL-B			(\$26,300)
USER DEPARTMENTS =====			
ADMIN-PLANT MGMT	10,902.00	8.01%	\$2,105
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	3.92%	\$1,031
ADMIN-MICROGRAPHICS	1,976.00	1.45%	\$382
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	1.64%	\$432
ADMIN-STARS	400.00	0.29%	\$77
ADMIN-TELECOMMUNICATIONS	22,861.00	16.79%	\$4,415
ADMIN-MOTOR POOL	24,132.00	17.72%	\$4,661
ADMIN-STATE PRINTER	16,449.00	12.08%	\$3,177
ADMIN-CENTRAL STORES	21,159.00	15.54%	\$4,086
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	1.73%	\$456
ADMIN-COMMUTER VANS	474.00	0.35%	\$92
ADMIN-COMPUTER SERVICES	17,706.00	13.00%	\$3,420
ADMIN-ADDRESSING & INSERT	923.00	0.68%	\$178
ADMIN-CAPITOL PARKING	2,680.00	1.97%	\$518
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.53%	\$138
ADMIN-911 EMERGENCY	4,341.00	3.19%	\$838
ADMIN-RISK MGMT	1,230.00	0.90%	\$238
ADMIN-VOLUNTEER SERVICES	295.00	0.22%	\$57
OTHER			(\$1)
COLUMN TOTAL	136,179.00	100.00%	

ALLOCATION BASIS:
 SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED IN FY 1991
 COMPUTER REPORT

(F. Y. 1993 BUDGET)

SCHEDULE 19.1

**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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

ADMINISTRATION

PROPERTY MGMT

	PROPERTY MGMT	GENERAL ADMIN	LEASING	OTHER
SECOND ALLOCATION:	19.2	19.3	19.4	
ALLOCATED ADDITIONS:				
(FIRST STEPDOWN)				
ADMIN-INTERTECH GROUP-RECORDS MGMT	162	162		
ADMIN-INTERTECH GROUP-TELECOM	2,209	2,209		
ADMIN-INFO POLICY OFF.-STATEWIDE SYS	214	214		
ADMIN-OPERATIONS MGMT-CENTRAL MAIL	387	387		
ADMIN-OPERATIONS MGMT-EMPLOYEE ASSIST	435	435		
ADMIN-MATERIALS MGMT-INVENTORY MGMT	281	281		
ADMIN-MATERIALS MGMT-PROCUREMENT	2,372	2,372		
FINANCE-BUDGETS-CONTROL	87	87		
FINANCE-BUDGETS-AGENCY CONTROLLERS	439	439		
FINANCE-BUDGET-SUPPORT	915	915		
FINANCE-ACCOUNTING-ACCOUNTING	2,220	2,220		
FINANCE-OTHER-FINANCIAL RPTG	210	210		
FINANCE-OTHER-CENTRAL PAYROLL	844	844		
EMPLOYEE REL-PRSNL ADMN	5,324	5,324		
MEDIATIONS SVCS-STATE AGENCIES	17	17		
TREASURER-TREASURY	98	98		
ISB CREDIT	(57)	(57)		
(SECOND STEPDOWN)				
ADMIN-ADMIN MGMT-COMMR & PERSONL	2,597	2,597		
ADMIN-ADMIN MGMT-FISCAL-A	1,039	1,039		
ALLOCATED ADDITIONS	19,793	19,793		
DISTRIBUTED ALLOCATED COSTS		(19,793)	909	18,884
ALLOCABLE COSTS	19,793		909	18,884
DISALLOWED	(18,884)			(18,884)
NET ALLOCATED	\$909		\$909	

19.3
PROPERTY
MGMT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN =====			
SECOND STEPDOWN =====			
ADMIN - PROPERTY MGMT			(\$19,793)
ADMIN - PROPERTY MGMT - LEASING	272,249.00	4.59%	\$909
ADMIN - PROPERTY MGMT - OTHER	5,658,191.00	95.41%	\$18,884
USER DEPARTMENTS =====			
COLUMN TOTAL	5,930,440.00	100.00%	
ALLOCATION BASIS: SOURCE:	DEPARTMENTAL EXPENDITURES CLOSING MANAGERS FINANCIAL REPORT		

19.4
PROP MGMT
LEASING

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN =====			
SECOND STEPDOWN =====			
ADMIN - PROPERTY MGMT - LEASING			(\$909)
ADMIN - INTERTECHNOLOGIES GROUP	6.00	0.71%	\$6
ADMIN - INFORMATION POLICY OFFICE	1.00	0.12%	\$1
ADMIN - OPERATIONS MGMT	2.00	0.24%	\$2
ADMIN - MATERIALS MGMT	3.00	0.36%	\$3
FINANCE - FISCAL MGMT & ADMN	3.00	0.36%	\$3
EMPLOYEE RELATIONS	2.00	0.24%	\$2
LEGISLATIVE AUDITS	3.00	0.36%	\$3
TREASURER	2.00	0.24%	\$2
ATTORNEY GENERAL	17.00	2.02%	\$18
USER DEPARTMENTS =====			
ADMIN - BUILDING CODE & CONST COORD	3.00	0.36%	\$3
ADMIN - PLANT MGMT	50.00	5.95%	\$54
ADMIN - STATE REGISTER & DOCUMENTS	1.00	0.12%	\$1
ADMIN - ELECTRONICS EQUIPMENT RENTAL	1.00	0.12%	\$1
ADMIN - TELECOMMUNICATIONS	3.00	0.36%	\$3
ADMIN - MOTOR POOL	1.00	0.12%	\$1
ADMIN - STATE PRINTER	1.00	0.12%	\$1
ADMIN - CENTRAL STORES	1.00	0.12%	\$1
ADMIN - ADDRESSING & INSERT	6.00	0.71%	\$6
ADMIN - MGMT ANALYSIS - SP FD	3.00	0.36%	\$3
ADMIN - RISK MGMT	1.00	0.12%	\$1
ADMIN - VOLUNTEER SERVICES	1.00	0.12%	\$1
AGRICULTURE	16.00	1.90%	\$17
ARTS BOARD	1.00	0.12%	\$1
AUDITOR	1.00	0.12%	\$1
COMMERCE	1.00	0.12%	\$1
COMMUNITY COLLEGE BD	14.00	1.66%	\$15
CORRECTIONS	35.00	4.16%	\$38
DISABILITY COUNCIL	1.00	0.12%	\$1
EDUCATION - CENTRAL OFFICE	4.00	0.48%	\$4
EDUCATION - FARIBAUT SCHOOLS	2.00	0.24%	\$2
EDUCATION - VO - TECH	2.00	0.24%	\$2
GAMING - ADMIN UNIT	6.00	0.71%	\$6
GAMBLING CONTROL	5.00	0.59%	\$5
HEALTH	12.00	1.43%	\$13
MEDICAL EXAMINERS	2.00	0.24%	\$2
NURSING	2.00	0.24%	\$2
PHARMACY	2.00	0.24%	\$2
DENTISTRY	2.00	0.24%	\$2
CHIROPRACTORS	2.00	0.24%	\$2
PSYCHOLOGY	2.00	0.24%	\$2
OPTOMETRY	3.00	0.36%	\$3
NURSING HOME ADM	1.00	0.12%	\$1
SOCIAL WRK & MNTL HLTH	1.00	0.12%	\$1
MARR & FAMILY THERAPY BD	1.00	0.12%	\$1
VETERINARY MEDICINE	2.00	0.24%	\$2
HEARING EXAMINER	4.00	0.48%	\$4
HIGHER ED COORD BD	1.00	0.12%	\$1
HOUSING FINANCE	5.00	0.59%	\$5
HUMAN RIGHTS	8.00	0.95%	\$9
HUMAN SERVICES - CENTRAL OFFICE	23.00	2.73%	\$25
HUMAN SERVICES - INSTITUTIONS	29.00	3.45%	\$31
INDIAN AFFAIRS	2.00	0.24%	\$2
IRON RANGE RESOURCES	3.00	0.36%	\$3
JOBS & TRAINING	84.00	9.99%	\$91
LABOR & INDUSTRY	7.00	0.83%	\$8
MILITARY AFFAIRS	5.00	0.59%	\$5
NATURAL RESOURCES	71.00	8.44%	\$77
ELECTRICITY	2.00	0.24%	\$2
PARI - MUTUAL RACING	1.00	0.12%	\$1
PLANNING	4.00	0.48%	\$4
POLLUTION CONTROL	15.00	1.78%	\$16

19.4
PROP MGMT
LEASING

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
PUB EMP RET ASSN	1.00	0.12%	\$1
PUBLIC SAFETY	152.00	18.07%	\$164
PUBLIC SERVICE	2.00	0.24%	\$2
PUBLIC UTIL COMM	1.00	0.12%	\$1
REVENUE	16.00	1.90%	\$17
SECRETARY OF STATE	2.00	0.24%	\$2
STATE LOTTERY	13.00	1.55%	\$14
STATE RETIREMENT	2.00	0.24%	\$2
STATE UNIV SYSTEM	39.00	4.64%	\$42
TRADE & ECON DEV	8.00	0.95%	\$9
TRANSPORTATION	31.00	3.69%	\$34
TRANSPORTATION REG BD	2.00	0.24%	\$2
VETERANS AFFAIRS	1.00	0.12%	\$1
VETERANS HOME BD	6.00	0.71%	\$6
WRKRS COMP CT OF APPEALS	2.00	0.24%	\$2
ZOO	24.00	2.85%	\$26
OTHER	44.00	5.23%	\$58
COLUMN TOTAL	841.00	100.00%	

ALLOCATION BASIS:
SOURCE:

NUMBER OF LEASES PROCESSED FOR FY 1991
REAL ESTATE UNIT RECORDS

(F. Y. 1993 BUDGET)

SCHEDULE 20.1

**STATE OF MINNESOTA
ADMINISTRATION - INTERTECHNOLOGY GROUP
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT**

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

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

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

ADMINISTRATION

INTERTECHNOLOGIES GROUP

	INTERTECH TOTAL	GENERAL ADMIN	RECORDS MGMT	TELE COMM	OTHER
SECOND ALLOCATION:	20.2		20.3	20.4	20.5
ALLOCATED ADDITIONS:					
(FIRST STEPDOWN)					
ADMIN-INTERTECH GROUP-RECORDS MGMT	51		51		
ADMIN-INTERTECH GROUP-TELECOM	10,790		10,790		
ADMIN-INFO POLICY OFF.-STATEWIDE SYS	1,440		1,440		
ADMIN-OPERATIONS MGMT-CENTRAL MAIL	125		125		
ADMIN-OPERATIONS MGMT-EMPLOYEE ASSIST	328		328		
ADMIN-MATERIALS MGMT-INVENTORY MGMT	575		575		
ADMIN-MATERIALS MGMT-PROCUREMENT	203		203		
FINANCE-BUDGETS-CONTROL	60		60		
FINANCE-BUDGETS-AGENCY CONTROLLERS	304		304		
FINANCE-BUDGET-SUPPORT	457		457		
FINANCE-ACCOUNTING-ACCOUNTING	1,537		1,537		
FINANCE-OTHER-FINANCIAL RPTG	145		145		
FINANCE-OTHER-CENTRAL PAYROLL	558		558		
EMPLOYEE REL-PRSNL ADMN	3,999		3,999		
MEDIATIONS SVCS-STATE AGENCIES	11		11		
TREASURER-TREASURY	68		68		
ISB CREDIT	(385)		(385)		
(SECOND STEPDOWN)					
ADMIN-ADMIN MGMT-COMMR & PERSONL	1,950		1,950		
ADMIN-ADMIN MGMT-FISCAL-A	719		719		
ADMIN-PROPERTY MGMT-LEASING	6		6		
ALLOCATED ADDITIONS	22,937	22,937			
DISTRIBUTED ALLOCATED COSTS	1	(22,937)	1,752	12,218	8,968
ALLOCABLE COSTS	22,938		1,752	12,218	8,968
DISALLOWED	(8,968)				(8,968)
NET ALLOCATED	\$13,970		\$1,752	\$12,218	

20.3
INTRTECH
GROUP

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN =====			
SECOND STEPDOWN =====			
ADMIN-INTERTECHNOLOGIES GROUP			(\$22,937)
ADMIN-INTERTECH GRP-RECORDS MGMT	150,702.00	7.64%	\$1,752
ADMIN-INTERTECH GRP-TELECOM	1,051,120.00	53.27%	\$12,218
ADMIN-INTERTECH GRP-OTHER	771,528.00	39.10%	\$8,968
USER DEPARTMENTS =====			
OTHER			(\$1)
COLUMN TOTAL	1,973,350.00	100.00%	

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

20.4
INTRTECH
RECORDS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN =====			
SECOND STEPDOWN =====			
ADMIN-INTERTECH GRP-RECORDS MGMT			(\$1,752)
ADMIN-MATERIALS MGMT	1,135.00	3.60%	\$63
FINANCE - FISCAL MGMT & ADMN	3,341.00	10.60%	\$186
EMPLOYEE RELATIONS	509.00	1.61%	\$28
MEDIATION SERVICES	27.00	0.09%	\$2
LEGISLATIVE AUDITS	142.00	0.45%	\$8
TREASURER	376.00	1.19%	\$21
ATTORNEY GENERAL	2,701.00	8.57%	\$150
USER DEPARTMENTS =====			
ADMIN-BUILDING FUND	2.00	0.01%	
ADMIN-PLANT MGMT	1.00		
ADMIN-MICROGRAPHICS	3.00	0.01%	
ADMIN-COMPUTER SERVICES	13.00	0.04%	\$1
ADMIN-IISAC	29.00	0.09%	\$2
AGRICULTURE	438.00	1.39%	\$24
ARTS BOARD	12.00	0.04%	\$1
AUDITOR	413.00	1.31%	\$23
COMMERCE	1,862.00	5.91%	\$104
COMMUNITY COLLEGE BD	1.00		
CORRECTIONS	333.00	1.06%	\$19
EDUCATION-CENTRAL OFFICE	56.00	0.18%	\$3
EDUCATION-VO-TECH	21.00	0.07%	\$1
HEALTH	1,248.00	3.96%	\$69
NURSING	54.00	0.17%	\$3
PHARMACY	4.00	0.01%	
SOCIAL WRK & MNTL HLTH	6.00	0.02%	
HEARING EXAMINER	184.00	0.58%	\$10
HIGHER ED COORD BD	2.00	0.01%	
HOUSING FINANCE	1,295.00	4.11%	\$72
HUMAN RIGHTS	748.00	2.37%	\$42
HUMAN SERVICES-CENTRAL OFFICE	1,845.00	5.85%	\$103
HUMAN SERVICES-INSTITUTIONS	783.00	2.48%	\$44
JOBS & TRAINING	3,319.00	10.53%	\$184
LABOR & INDUSTRY	5,179.00	16.43%	\$288
MILITARY AFFAIRS	154.00	0.49%	\$9
NATURAL RESOURCES	391.00	1.24%	\$22
ELECTRICITY	200.00	0.63%	\$11
POLLUTION CONTROL	1,091.00	3.46%	\$61
PUB EMP RET ASSN	43.00	0.14%	\$2
PUBLIC SERVICE	360.00	1.14%	\$20
REVENUE	872.00	2.77%	\$48
SECRETARY OF STATE	441.00	1.40%	\$25
STATE RETIREMENT	4.00	0.01%	
STATE UNIV SYSTEM	30.00	0.10%	\$2
TRADE & ECON DEV	15.00	0.05%	\$1
TRANSPORTATION	4.00	0.01%	
WASTE MGMT BD	81.00	0.26%	\$5
ZOO	128.00	0.41%	\$7
OTHER	1,623.00	5.15%	\$88
COLUMN TOTAL	31,519.00	100.00%	

ALLOCATION BASIS:
SOURCE:

CUBIC FEET OF RECORDS MAINTAINED AS OF 07-31
DIVISION RECORDS

20.5
INTRTECH
TELECOM

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
SECOND STEPDOWN			
=====			
ADMIN-INTERTECH GRP-TELECOM			(\$12,218)
ADMIN-INFORMATION POLICY OFFICE	7,481.00	0.04%	\$5
ADMIN-OPERATIONS MGMT	37,557.00	0.22%	\$26
ADMIN-MATERIALS MGMT	944.00	0.01%	\$1
FINANCE - FISCAL MGMT & ADMN	86,877.00	0.50%	\$61
EMPLOYEE RELATIONS	95,152.00	0.55%	\$67
MEDIATION SERVICES	17,122.00	0.10%	\$12
LEGISLATIVE AUDITS	18,859.00	0.11%	\$13
TREASURER	4,123.00	0.02%	\$3
ATTORNEY GENERAL	213,803.00	1.23%	\$150
USER DEPARTMENTS			
=====			
ADMIN-PLANT MGMT	37,804.00	0.22%	\$27
ADMIN-STATE REGISTER & DOCUMENTS	22,929.00	0.13%	\$16
ADMIN-MICROGRAPHICS	1,794.00	0.01%	\$1
ADMIN-ELECTRONICS EQUIPMENT RENTAL	665.00		
ADMIN-STARS	38.00		
ADMIN-MOTOR POOL	4,313.00	0.02%	\$3
ADMIN-STATE PRINTER	8,390.00	0.05%	\$6
ADMIN-CENTRAL STORES	1,650.00	0.01%	\$1
ADMIN-MTLS SERVICES DISTRIBUTION	3,362.00	0.02%	\$2
ADMIN-COMMUTER VANS	250.00		
ADMIN-COMPUTER SERVICES	127,447.00	0.73%	\$90
ADMIN-CAPITOL PARKING	1,388.00	0.01%	\$1
ADMIN-MGMT ANALYSIS-SP FD	3,507.00	0.02%	\$2
ADMIN-911 EMERGENCY	4,767.00	0.03%	\$3
ADMIN-OTHER	573.00		
AGRICULTURE	239,104.00	1.38%	\$168
ANIMAL HEALTH BD	29,958.00	0.17%	\$21
ARTS BOARD	13,133.00	0.08%	\$9
AUDITOR	25,519.00	0.15%	\$18
COMMERCE	101,076.00	0.58%	\$71
COMMUNITY COLLEGE BD	916,034.00	5.27%	\$644
CORRECTIONS	606,612.00	3.49%	\$427
DISABILITY COUNCIL	9,181.00	0.05%	\$6
EDUCATION-CENTRAL OFFICE	323,286.00	1.86%	\$227
EDUCATION-FARIBAULT SCHOOLS	31,563.00	0.18%	\$22
EDUCATION-VO-TECH	113,487.00	0.65%	\$80
GAMING-ADMIN UNIT	1,447.00	0.01%	\$1
GAMBLING CONTROL	43,968.00	0.25%	\$31
GREATER MN CORP.	22,224.00	0.13%	\$16
HEALTH	441,499.00	2.54%	\$311
MEDICAL EXAMINERS	9,280.00	0.05%	\$7
NURSING	7,692.00	0.04%	\$5
PHARMACY	2,866.00	0.02%	\$2
DENTISTRY	3,721.00	0.02%	\$3
CHIROPRACTORS	1,723.00	0.01%	\$1
PSYCHOLOGY	823.00		\$1
OPTOMETRY	495.00		
NURSING HOME ADM	1,170.00	0.01%	\$1
UNLIC MNTL HLTH PROV BD	5,194.00	0.03%	\$4
PODIATRY	75.00		
VETERINARY MEDICINE	595.00		
HEARING EXAMINER	31,246.00	0.18%	\$22
HIGHER ED COORD BD	60,111.00	0.35%	\$42
HOUSING FINANCE	94,445.00	0.54%	\$66
HUMAN RIGHTS	53,750.00	0.31%	\$38
HUMAN SERVICES-CENTRAL OFFICE	735,213.00	4.23%	\$517
HUMAN SERVICES-INSTITUTIONS	569,287.00	3.28%	\$400
INDIAN AFFAIRS	6,961.00	0.04%	\$5
INVESTMENT BOARD	14,716.00	0.08%	\$10
IRON RANGE RESOURCES	86,941.00	0.50%	\$61
JOBS & TRAINING	1,325,356.00	7.63%	\$932
LABOR & INDUSTRY	176,821.00	1.02%	\$124

20.5
INTRTECH
TELECOM

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
MILITARY AFFAIRS	448,158.00	2.58%	\$315
NATURAL RESOURCES	1,420,833.00	8.18%	\$999
BOXING	888.00	0.01%	\$1
BARBERS	586.00		
ELECTRICITY	11,451.00	0.07%	\$8
ARCHITECTS & ENG	2,206.00	0.01%	\$2
ACCOUNTANCY	1,486.00	0.01%	\$1
PEACE OFFICERS	5,142.00	0.03%	\$4
PARI-MUTUAL RACING	9,046.00	0.05%	\$6
PLANNING	67,309.00	0.39%	\$47
POLLUTION CONTROL	353,458.00	2.03%	\$249
PUB EMP RET ASSN	37,268.00	0.21%	\$26
PUBLIC SAFETY	1,249,945.00	7.20%	\$879
PUBLIC SERVICE	65,433.00	0.38%	\$46
PUBLIC UTIL COMM	14,206.00	0.08%	\$10
REVENUE	599,576.00	3.45%	\$422
SECRETARY OF STATE	124,305.00	0.72%	\$87
STATE LOTTERY	273.00		
STATE RETIREMENT	8,321.00	0.05%	\$6
STATE UNIV SYSTEM	2,058,076.00	11.85%	\$1,448
TEACHERS RETIREMENT	28,631.00	0.16%	\$20
TRADE & ECON DEV	259,268.00	1.49%	\$182
TRANSPORTATION	2,060,063.00	11.86%	\$1,449
TRANSPORTATION REG BD	3,988.00	0.02%	\$3
VETERANS AFFAIRS	14,085.00	0.08%	\$10
VETERANS HOME BD	45,568.00	0.26%	\$32
WASTE MGMT BD	34,948.00	0.20%	\$25
WRKRS COMP CT OF APPEALS	4,041.00	0.02%	\$3
ZOO	93,690.00	0.54%	\$66
OTHER	1,541,685.00	8.87%	\$1,089
COLUMN TOTAL	17,371,300.00	100.00%	

ALLOCATION BASIS:
SOURCE:

TELEPHONE CHARGES (OBJECT CODE 202) FY 1991
COMPUTER REPORT

(F.Y. 1993 BUDGET)

SCHEDULE 21.1

**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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

ADMINISTRATION

INFORMATION POLICY OFFICE

	INFO POL TOTAL	GENERAL ADMIN	STATEWIDE SYSTEMS	OTHER
SECOND ALLOCATION:	21.2		21.3	21.4
ALLOCATED ADDITIONS:				
(FIRST STEPDOWN)				
ADMIN-INFO POLICY OFF.-STATEWIDE SYS	282		282	
ADMIN-OPERATIONS MGMT-CENTRAL MAIL	147		147	
ADMIN-OPERATIONS MGMT-EMPLOYEE ASSIST	272		272	
ADMIN-MATERIALS MGMT-INVENTORY MGMT	109		109	
ADMIN-MATERIALS MGMT-PROCUREMENT	1,152		1,152	
FINANCE-BUDGETS-CONTROL	56		56	
FINANCE-BUDGETS-AGENCY CONTROLLERS	281		281	
FINANCE-BUDGET-SUPPORT	343		343	
FINANCE-ACCOUNTING-ACCOUNTING	1,421		1,421	
FINANCE-OTHER-FINANCIAL RPTG	134		134	
FINANCE-OTHER-CENTRAL PAYROLL	429		429	
EMPLOYEE REL-PRSNL ADMN	3,334		3,334	
MEDIATIONS SVCS-STATE AGENCIES	9		9	
TREASURER-TREASURY	63		63	
ISB CREDIT	(75)		(75)	
(SECOND STEPDOWN)				
ADMIN-ADMIN MGMT-COMMR & PERSONL	1,626		1,626	
ADMIN-ADMIN MGMT-FISCAL-A	665		665	
ADMIN-PROPERTY MGMT-LEASING	1		1	
ADMIN-INTERTECH GROUP-TELECOM	5		5	
ALLOCATED ADDITIONS	10,254		10,254	
DISTRIBUTED ALLOCATED COSTS			(10,254)	888
ALLOCABLE COSTS	10,254		9,366	888
DISALLOWED	(888)			(888)
NET ALLOCATED	\$9,366		\$9,366	

21.3
INFO
POLICY
OFFICE

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	
FIRST STEPDOWN =====			
SECOND STEPDOWN =====			
ADMIN-INFORMATION POLICY OFFICE			(\$10,254)
ADMIN-INFO POL OFF-STATEWIDE SYS	1,391,701.00	91.34%	\$9,366
ADMIN-INFO POL OFF-OTHER	131,893.00	8.66%	\$888
USER DEPARTMENTS =====			
COLUMN TOTAL	1,523,594.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

21.4
INFO POL
STATEWIDE
SYSTEMS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

SECOND STEPDOWN

ADMIN-INFO POL OFF-STATEWIDE SYS			(\$9,366)
ADMIN-OPERATIONS MGMT	8,779.00	0.02%	\$2
ADMIN-MATERIALS MGMT	342,177.00	0.94%	\$88
FINANCE - FISCAL MGMT & ADMN	1,612,862.00	4.45%	\$417
EMPLOYEE RELATIONS	1,373,274.00	3.79%	\$355
MEDIATION SERVICES	67,337.00	0.19%	\$17
LEGISLATIVE AUDITS	77,879.00	0.22%	\$20
TREASURER	26,062.00	0.07%	\$7
ATTORNEY GENERAL	21,670.00	0.06%	\$6

USER DEPARTMENTS

ADMIN-BUILDING CODE & CONST COORD	5,005.00	0.01%	\$1
ADMIN-PLANT MGMT	1,416.00		
ADMIN-STATE REGISTER & DOCUMENTS	78,390.00	0.22%	\$20
ADMIN-MICROGRAPHICS	1,249.00		
ADMIN-TELECOMMUNICATIONS	1,886.00	0.01%	
ADMIN-MOTOR POOL	25,717.00	0.07%	\$7
ADMIN-STATE PRINTER	2,876.00	0.01%	\$1
ADMIN-CENTRAL STORES	717.00		
ADMIN-COMMUTER VANS	250.00		
ADMIN-CAPITOL PARKING	70.00		
ADMIN-911 EMERGENCY	875.00		
ADMIN-RISK MGMT	273.00		
ADMIN-OTHER	820.00		
AGRICULTURE	13,328.00	0.04%	\$3
ANIMAL HEALTH BD	9,015.00	0.02%	\$2
ARTS BOARD	176.00		
AUDITOR	993.00		
COMMERCE	11,780.00	0.03%	\$3
COMMUNICATION IMPAIRED BD	930.00		
COMMUNITY COLLEGE BD	123,965.00	0.34%	\$32
CORRECTIONS	157,261.00	0.43%	\$41
DISABILITY COUNCIL	276.00		
EDUCATION-CENTRAL OFFICE	119,102.00	0.33%	\$31
EDUCATION-FARIBAULT SCHOOLS	543.00		
EDUCATION-VO-TECH	99,226.00	0.27%	\$26
GAMING-ADMIN UNIT	520.00		
GAMBLING CONTROL	426.00		
GREATER MN CORP.	484.00		
HEALTH	300,866.00	0.83%	\$78
MEDICAL EXAMINERS	234,019.00	0.65%	\$61
NURSING	8,679.00	0.02%	\$2
PHARMACY	10,489.00	0.03%	\$3
DENTISTRY	2,989.00	0.01%	\$1
CHIROPRACTORS	11,699.00	0.03%	\$3
SOCIAL WRK & MNTL HLTH	72.00		
SOCIAL WRK LIC BD	8,096.00	0.02%	\$2
MARR & FAMILY THERAPY BD	84.00		
VETERINARY MEDICINE	4,819.00	0.01%	\$1
HEARING EXAMINER	337.00		
HIGHER ED COORD BD	19,341.00	0.05%	\$5
HOUSING FINANCE	297,285.00	0.82%	\$77
HUMAN RIGHTS	525.00		
HUMAN SERVICES-CENTRAL OFFICE	17,318,076.00	47.82%	\$4,478
HUMAN SERVICES-INSTITUTIONS	8,761.00	0.02%	\$2
INDIAN AFFAIRS	135.00		
IRON RANGE RESOURCES	3,420.00	0.01%	\$1
JOBS & TRAINING	315,986.00	0.87%	\$82
LABOR & INDUSTRY	13,474.00	0.04%	\$3
MILITARY AFFAIRS	2,407.00	0.01%	\$1
NATURAL RESOURCES	629,143.00	1.74%	\$163
BARBERS	623.00		
ELECTRICITY	32,721.00	0.09%	\$8
ARCHITECTS & ENG	5,286.00	0.01%	\$1

21.4
INFO POL
STATEWIDE
SYSTEMS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

ACCOUNTANCY	7,500.00	0.02%	\$2
PEACE OFFICERS	420.00		
PARI-MUTUAL RACING	24,578.00	0.07%	\$6
PLANNING	4,045.00	0.01%	\$1
POLLUTION CONTROL	32,114.00	0.09%	\$8
PUBLIC SAFETY	4,524,283.00	12.49%	\$1,170
PUBLIC SERVICE	5,284.00	0.01%	\$1
PUBLIC UTIL COMM	812.00		
REVENUE	5,277,237.00	14.57%	\$1,365
SECRETARY OF STATE	45.00		
STATE RETIREMENT	255,289.00	0.70%	\$66
STATE UNIV SYSTEM	26,547.00	0.07%	\$7
TEACHERS RETIREMENT	53,890.00	0.15%	\$14
TRADE & ECON DEV	10,430.00	0.03%	\$3
TRANSPORTATION	2,439,462.00	6.74%	\$631
TRANSPORTATION REG BD	65.00		
VETERANS AFFAIRS	6,043.00	0.02%	\$2
VETERANS HOME BD	921.00		
WASTE MGMT BD	78,297.00	0.22%	\$20
WRKRS COMP CT OF APPEALS	546.00		
ZOO	832.00		
OTHER	53,224.00	0.15%	\$19
COLUMN TOTAL	36,218,805.00	100.00%	

ALLOCATION BASIS:
SOURCE:

COMPUTER SERVICES CHARGES FY 1991
COMPUTER REPORT

(F. Y. 1993 BUDGET)

SCHEDULE 22.1

**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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

ADMINISTRATION

OPERATIONS MGMT

	OPS MGMT TOTAL	GENERAL ADMIN	CENTRAL MAIL	EMPLOYEE ASSIST	OTHER
SECOND ALLOCATION:	22.2		22.3	22.4	22.5
ALLOCATED ADDITIONS:					
(FIRST STEPDOWN)					
ADMIN-OPERATIONS MGMT-CENTRAL MAIL	781		781		
ADMIN-OPERATIONS MGMT-EMPLOYEE ASSIST	330		330		
ADMIN-MATERIALS MGMT-INVENTORY MGMT	87		87		
ADMIN-MATERIALS MGMT-PROCUREMENT	1,559		1,559		
FINANCE-BUDGETS-CONTROL	783		783		
FINANCE-BUDGETS-AGENCY CONTROLLERS	3,834		3,834		
FINANCE-BUDGET-SUPPORT	686		686		
FINANCE-ACCOUNTING-ACCOUNTING	19,388		19,388		
FINANCE-OTHER-FINANCIAL RPTG	1,832		1,832		
FINANCE-OTHER-CENTRAL PAYROLL	277		277		
EMPLOYEE REL-PRSNL ADMN	4,049		4,049		
MEDIATIONS SVCS-STATE AGENCIES	5		5		
TREASURER-TREASURY	859		859		
ISB CREDIT	(93)		(93)		
(SECOND STEPDOWN)					
ADMIN-ADMIN MGMT-COMMR & PERSONL	1,975		1,975		
ADMIN-ADMIN MGMT-FISCAL-A	9,070		9,070		
ADMIN-PROPERTY MGMT-LEASING	2		2		
ADMIN-INTERTECH GROUP-TELECOM	26		26		
ADMIN-INFO POLICY OFF.-STATEWIDE SYS	2		2		
ALLOCATED ADDITIONS	45,412	45,412			
DISTRIBUTED ALLOCATED COSTS	1	(45,412)	16,015	15,488	13,912
ALLOCABLE COSTS	45,413		16,015	15,488	13,912
DISALLOWED	(13,912)				(13,912)
NET ALLOCATED	\$31,501		\$16,015	\$15,488	

22.3
OPERATIONS
MGMT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

ADMIN-OPERATIONS MGMT			(\$45,412)
ADMIN-OPS MGMT-CENTRAL MAIL	458,526.00	35.27%	\$16,015
ADMIN-OPS MGMT-EMPLOYEE ASSIST	443,377.00	34.10%	\$15,486
ADMIN-OPS MGMT-OTHER	398,281.00	30.63%	\$13,911

USER DEPARTMENTS

=====

COLUMN TOTAL	1,300,184.00	100.00%
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ALLOCATION BASIS: DEPARTMENTAL EXPENDITURES
SOURCE: CLOSING MANAGERS FINANCIAL REPORT

22.4
OPS MGMT
CENTRAL
MAIL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

ADMIN-OPS MGMT-CENTRAL MAIL			(\$16,015)
ADMIN-MATERIALS MGMT	64,244.00	0.66%	\$106
FINANCE - FISCAL MGMT & ADMN	226,043.00	2.33%	\$374
EMPLOYEE RELATIONS	181,390.00	1.87%	\$300
MEDIATION SERVICES	18,425.77	0.19%	\$30
LEGISLATIVE AUDITS	7,196.00	0.07%	\$12
TREASURER	2,067.90	0.02%	\$3
ATTORNEY GENERAL	100,909.00	1.04%	\$167

USER DEPARTMENTS

=====

ADMIN-BUILDING CODE & CONST COORD	7,375.00	0.08%	\$12
ADMIN-PLANT MGMT	698.00	0.01%	\$1
ADMIN-STATE REGISTER & DOCUMENTS	71,735.00	0.74%	\$119
ADMIN-MICROGRAPHICS	535.00	0.01%	\$1
ADMIN-ELECTRONICS EQUIPMENT RENTAL	120.00		
ADMIN-STARS	547.00	0.01%	\$1
ADMIN-MOTOR POOL	582.00	0.01%	\$1
ADMIN-STATE PRINTER	6,085.00	0.06%	\$10
ADMIN-CENTRAL STORES	1,943.00	0.02%	\$3
ADMIN-MTLS SERVICES DISTRIBUTION	4,663.00	0.05%	\$8
ADMIN-COMPUTER SERVICES	67,840.00	0.70%	\$112
ADMIN-CAPITOL PARKING	1,560.00	0.02%	\$3
ADMIN-MGMT ANALYSIS-SP FD	257.00		
ADMIN-VOLUNTEER SERVICES	5,068.00	0.05%	\$8
ADMIN-OTHER	127.00		
AGRICULTURE	151,056.00	1.56%	\$250
ANIMAL HEALTH BD	15,997.00	0.17%	\$26
AUDITOR	24,700.00	0.25%	\$41
COMMERCE	131,682.00	1.36%	\$218
COMMUNITY COLLEGE BD	74,719.00	0.77%	\$123
CORRECTIONS	42,897.00	0.44%	\$71
DISABILITY COUNCIL	5,937.00	0.06%	\$10
EDUCATION-CENTRAL OFFICE	400,262.52	4.13%	\$661
EDUCATION-VO-TECH	83,924.63	0.87%	\$139
GAMING-ADMIN UNIT	345.00		\$1
GAMBLING CONTROL	23,207.00	0.24%	\$38
HEALTH	40,278.00	0.42%	\$67
MEDICAL EXAMINERS	15,921.00	0.16%	\$26
NURSING	36,946.00	0.38%	\$61
DENTISTRY	3,965.00	0.04%	\$7
CHIROPRACTORS	305.00		\$1
PSYCHOLOGY	2.00		
HEARING EXAMINER	169.50		
HIGHER ED COORD-BD	83,504.00	0.86%	\$138
HOUSING FINANCE	69,929.00	0.72%	\$116
HUMAN RIGHTS	27,491.00	0.28%	\$45
HUMAN SERVICES-CENTRAL OFFICE	1,303,680.00	13.45%	\$2,155
HUMAN SERVICES-INSTITUTIONS	162.00		
INDIAN AFFAIRS	591.00	0.01%	\$1
INVESTMENT BOARD	2,740.00	0.03%	\$5
JOBS & TRAINING	9,355.00	0.10%	\$15
LABOR & INDUSTRY	187,840.00	1.94%	\$310
MILITARY AFFAIRS	6.00		
NATURAL RESOURCES	578,383.00	5.97%	\$956
BOXING	319.00		\$1
BARBERS	2,741.00	0.03%	\$5
ABSTRACTORS	487.00	0.01%	\$1
ACCOUNTANCY	12,426.00	0.13%	\$21
PEACE OFFICERS	7,093.00	0.07%	\$12
PARI-MUTUAL RACING	400.00		\$1
PLANNING	58,134.00	0.60%	\$96
POLLUTION CONTROL	52,429.00	0.54%	\$87
PUB EMP RET ASSN	221,415.00	2.28%	\$366
PUBLIC SAFETY	2,254,872.00	23.27%	\$3,726

22.4
OPS MGMT
CENTRAL
MAIL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

PUBLIC SERVICE	26,783.10	0.28%	\$44
PUBLIC UTIL COMM	7,931.58	0.08%	\$13
REVENUE	1,380,885.56	14.25%	\$2,282
SECRETARY OF STATE	115,917.05	1.20%	\$192
STATE RETIREMENT	71,661.00	0.74%	\$118
STATE UNIV SYSTEM	84,456.00	0.87%	\$140
TEACHERS RETIREMENT	164,849.00	1.70%	\$272
TRADE & ECON DEV	537,417.00	5.55%	\$888
TRANSPORTATION	298,194.00	3.08%	\$493
TRANSPORTATION REG BD	5,666.00	0.06%	\$9
VETERANS AFFAIRS	9,328.00	0.10%	\$15
VETERANS HOME BD	1,520.00	0.02%	\$3
WASTE MGMT BD	22,692.00	0.23%	\$38
WRKRS COMP CT OF APPEALS	2,340.71	0.02%	\$4
OTHER	265,202.63	2.74%	\$436
COLUMN TOTAL	9,690,564.95	100.00%	

ALLOCATION BASIS:
SOURCE:

POSTAGE REVOLVING FUND CHARGE 1991
COMPUTER REPORT

22.5
OPS MGMT
EMPLOYEE
ASSIST

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

ADMIN-OPS MGMT-EMPLOYEE ASSIST			(\$15,486)
ADMIN-MATERIALS MGMT	56.00	0.15%	\$23
FINANCE - FISCAL MGMT & ADMN	118.97	0.32%	\$49
EMPLOYEE RELATIONS	193.84	0.51%	\$79
MEDIATION SERVICES	22.02	0.06%	\$9
LEGISLATIVE AUDITS	69.77	0.18%	\$29
TREASURER	11.66	0.03%	\$5
ATTORNEY GENERAL	373.41	0.99%	\$153

USER DEPARTMENTS

=====

ADMIN-BUILDING CODE & CONST COORD	28.53	0.08%	\$12
ADMIN-PLANT MGMT	169.25	0.45%	\$69
ADMIN-STATE REGISTER & DOCUMENTS	19.41	0.05%	\$8
ADMIN-MICROGRAPHICS	14.77	0.04%	\$6
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2.25	0.01%	\$1
ADMIN-STARS	5.90	0.02%	\$2
ADMIN-TELECOMMUNICATIONS	4.95	0.01%	\$2
ADMIN-MOTOR POOL	17.86	0.05%	\$7
ADMIN-STATE PRINTER	59.44	0.16%	\$24
ADMIN-CENTRAL STORES	13.40	0.04%	\$5
ADMIN-MTLS SERVICES DISTRIBUTION	9.17	0.02%	\$4
ADMIN-COMMUTER VANS	0.77		
ADMIN-COMPUTER SERVICES	249.26	0.66%	\$102
ADMIN-ADDRESSING & INSERT	6.83	0.02%	\$3
ADMIN-MATERIALS TRANSFER	12.00	0.03%	\$5
ADMIN-CAPITOL PARKING	1.90	0.01%	\$1
ADMIN-MGMT ANALYSIS-SP FD	14.49	0.04%	\$6
ADMIN-911 EMERGENCY	2.91	0.01%	\$1
ADMIN-RISK MGMT	0.90		
ADMIN-VOLUNTEER SERVICES	0.70		
ADMIN-OTHER	2.60	0.01%	\$1
AGRICULTURE	444.87	1.18%	\$182
ANIMAL HEALTH BD	37.16	0.10%	\$15
ARTS BOARD	16.00	0.04%	\$7
AUDITOR	108.78	0.29%	\$45
COMMERCE	218.83	0.58%	\$90
COMMUNICATION IMPAIRED BD	0.91		
COMMUNITY COLLEGE BD	2,499.14	6.62%	\$1,025
CORRECTIONS	2,180.11	5.77%	\$894
DISABILITY COUNCIL	12.58	0.03%	\$5
EDUCATION-CENTRAL OFFICE	405.04	1.07%	\$166
EDUCATION-FARIBAULT SCHOOLS	185.72	0.49%	\$76
EDUCATION-VO-TECH	120.92	0.32%	\$50
GAMING-ADMIN UNIT	2.66	0.01%	\$1
GAMBLING CONTROL	29.33	0.08%	\$12
HEALTH	938.05	2.48%	\$385
MEDICAL EXAMINERS	24.00	0.06%	\$10
NURSING	23.33	0.06%	\$10
PHARMACY	7.00	0.02%	\$3
DENTISTRY	6.50	0.02%	\$3
CHIROPRACTORS	4.91	0.01%	\$2
PSYCHOLOGY	3.66	0.01%	\$2
OPTOMETRY	1.55		\$1
NURSING HOME ADM	2.00	0.01%	\$1
SOCIAL WRK & MNTL HLTH	5.91	0.02%	\$2
SOCIAL WRK LIC BD	0.83		
MARR & FAMILY THERAPY BD	0.91		
UNLIC MNTL HLTH PROV BD	1.16		
VETERINARY MEDICINE	1.25		\$1
HEARING EXAMINER	75.12	0.20%	\$31
HIGHER ED COORD BD	71.26	0.19%	\$29
HIGHER ED FAC AUTH	3.00	0.01%	\$1
HOUSING FINANCE	135.87	0.36%	\$56
HUMAN RIGHTS	70.75	0.19%	\$29

22.5
OPS MGMT
EMPLOYEE
ASSIST

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

- ALLOCATION CALCULATION

HUMAN SERVICES-CENTRAL OFFICE	1,191.51	3.16%	\$489
HUMAN SERVICES-INSTITUTIONS	5,470.82	14.49%	\$2,244
INDIAN AFFAIRS	5.75	0.02%	\$2
INVESTMENT BOARD	24.75	0.07%	\$10
IRON RANGE RESOURCES	140.21	0.37%	\$57
JOBS & TRAINING	1,974.76	5.23%	\$810
LABOR & INDUSTRY	354.46	0.94%	\$145
MILITARY AFFAIRS	332.56	0.88%	\$136
NATURAL RESOURCES	2,602.38	6.89%	\$1,067
BOXING	1.50		\$1
BARBERS	2.00	0.01%	\$1
ELECTRICITY	20.83	0.06%	\$9
ARCHITECTS & ENG	6.70	0.02%	\$3
ACCOUNTANCY	4.00	0.01%	\$2
PARI-MUTUAL RACING	12.00	0.03%	\$5
PLANNING	105.71	0.28%	\$43
POLLUTION CONTROL	718.04	1.90%	\$294
PUB EMP RET ASSN	64.50	0.17%	\$26
PUBLIC SAFETY	1,833.25	4.85%	\$752
PUBLIC SERVICE	128.73	0.34%	\$53
PUBLIC UTIL COMM	38.20	0.10%	\$16
REVENUE	1,165.89	3.09%	\$478
SECRETARY OF STATE	70.66	0.19%	\$29
STATE LOTTERY	193.95	0.51%	\$80
STATE RETIREMENT	37.60	0.10%	\$15
STATE UNIV SYSTEM	4,859.91	12.87%	\$1,993
TEACHERS RETIREMENT	49.00	0.13%	\$20
TRADE & ECON DEV	238.91	0.63%	\$98
TRANSPORTATION	5,249.31	13.90%	\$2,153
TRANSPORTATION REG BD	9.08	0.02%	\$4
VETERANS AFFAIRS	35.33	0.09%	\$14
VETERANS HOME BD	475.74	1.26%	\$195
WASTE MGMT BD	52.08	0.14%	\$21
WRKRS COMP CT OF APPEALS	19.78	0.05%	\$8
ZOO	162.46	0.43%	\$67
OTHER	987.93	2.62%	\$406
COLUMN TOTAL	37,762.36	100.00%	

ALLOCATION BASIS:
SOURCE:

ACTUAL EMPLOYEE COUNT FY 1991
COMPLEMENT SUMMARY BY PAY PERIOD

(F. Y. 1993 BUDGET)

SCHEDULE 23.1

**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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

ADMINISTRATION

MATERIALS MGMT

	MATERIALS MGMT TOTAL	GENERAL ADMIN	INVENTORY MGMT	PROCURE - MENT	MTLS SVCS & DIST
SECOND ALLOCATION:	23.2		23.3	23.4	23.5
ALLOCATED ADDITIONS:					
(FIRST STEPDOWN)					
ADMIN - MATERIALS MGMT - INVENTORY MGMT	145		145		
ADMIN - MATERIALS MGMT - PROCUREMENT	1,830		1,830		
FINANCE - BUDGETS - CONTROL	87		87		
FINANCE - BUDGETS - AGENCY CONTROLLERS	438		438		
FINANCE - BUDGET - SUPPORT	1,144		1,144		
FINANCE - ACCOUNTING - ACCOUNTING	2,213		2,213		
FINANCE - OTHER - FINANCIAL RPTG	209		209		
FINANCE - OTHER - CENTRAL PAYROLL	1,466		1,466		
EMPLOYEE REL - PRSNL ADMN	9,107		9,107		
MEDIATIONS SVCS - STATE AGENCIES	24		24		
TREASURER - TREASURY	98		98		
ISB CREDIT	(3,810)		(3,810)		
(SECOND STEPDOWN)					
ADMIN - ADMIN MGMT - COMMR & PERSONL	4,441		4,441		
ADMIN - ADMIN MGMT - FISCAL - A	1,035		1,035		
ADMIN - PROPERTY MGMT - LEASING	3		3		
ADMIN - INTERTECH GROUP - RECORDS MGMT	63		63		
ADMIN - INTERTECH GROUP - TELECOM	1		1		
ADMIN - INFO POLICY OFF. - STATEWIDE SYS	88		88		
ADMIN - OPERATIONS MGMT - CENTRAL MAIL	106		106		
ADMIN - OPERATIONS MGMT - EMPLOYEE ASSIST	23		23		
ALLOCATED ADDITIONS	18,906		18,906		
DISTRIBUTED ALLOCATED COSTS	1		(18,906)	2,003	751
ALLOCABLE COSTS	18,906			2,003	751
DISALLOWED	(751)				(751)
NET ALLOCATED	\$18,155		\$2,003	\$16,152	

23.3
 MATERIALS
 MANAGEMENT

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

ADMIN - MATERIALS MGMT			(\$18,905)
ADMIN - MATERIALS MGMT - INVENTORY MGM	317,989.00	10.59%	\$2,003
ADMIN - MATERIALS MGMT - PROCUREMENT	2,564,538.00	85.44%	\$16,152
ADMIN - MATERIALS MGMT - MTRLS SVCS & D	119,176.00	3.97%	\$751

USER DEPARTMENTS

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OTHER			(\$1)
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COLUMN TOTAL	3,001,703.00	100.00%	
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ALLOCATION BASIS:
 SOURCE:

DEPARTMENTAL EXPENDITURES
 CLOSING MANAGERS FINANCIAL REPORT

22.4
MTLS MGMT
INVENTORY
MANAGEMENT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

SECOND STEPDOWN

			(\$2,000)
ADMIN-MATERIALS MGMT-INVENTORY MGN			
FINANCE - FISCAL MGMT & ADMN	397.00	0.25%	\$5
EMPLOYEE RELATIONS	399.00	0.25%	\$5
MEDIATION SERVICES	85.00	0.05%	\$1
LEGISLATIVE AUDITS	185.00	0.12%	\$2
TREASURER	54.00	0.03%	\$1
ATTORNEY GENERAL	540.00	0.34%	\$7

USER DEPARTMENTS

ADMIN-BUILDING CODE & CONST COORD	40.00	0.03%	\$1
ADMIN-PLANT MGMT	485.00	0.31%	\$6
ADMIN-STATE REGISTER & DOCUMENTS	88.00	0.06%	\$1
ADMIN-MICROGRAPHICS	43.00	0.03%	\$1
ADMIN-ELECTRONICS EQUIPMENT RENTAL	438.00	0.28%	\$6
ADMIN-STARS	2.00		
ADMIN-TELECOMMUNICATIONS	30.00	0.02%	
ADMIN-MOTOR POOL	1,358.00	0.86%	\$17
ADMIN-STATE PRINTER	128.00	0.08%	\$2
ADMIN-CENTRAL STORES	30.00	0.02%	
ADMIN-MTLS SERVICES DISTRIBUTION	15.00	0.01%	
ADMIN-COMMUTER VANS	27.00	0.02%	
ADMIN-COMPUTER SERVICES	5,195.00	3.29%	\$66
ADMIN-ADDRESSING & INSERT	9.00	0.01%	
ADMIN-MATERIALS TRANSFER	24.00	0.02%	
ADMIN-CAPITOL PARKING	37.00	0.02%	
ADMIN-MGMT ANALYSIS-SP FD	1.00		
ADMIN-IISAC	6.00		
ADMIN-RISK MGMT	7.00		
ADMIN-VOLUNTEER SERVICES	14.00	0.01%	
ADMIN-OTHER	358.00	0.23%	\$5
AGRICULTURE	1,366.00	0.87%	\$17
ANIMAL HEALTH BD	25.00	0.02%	
ARTS BOARD	21.00	0.01%	
AUDITOR	103.00	0.07%	\$1
COMMERCE	229.00	0.15%	\$3
COMMUNICATION IMPAIRED BD	30.00	0.02%	
COMMUNITY COLLEGE BD	14,332.00	9.09%	\$182
CORRECTIONS	6,645.00	4.21%	\$84
DISABILITY COUNCIL	36.00	0.02%	
EDUCATION-CENTRAL OFFICE	1,447.00	0.92%	\$18
EDUCATION-FARIBAUTL SCHOOLS	353.00	0.22%	\$4
EDUCATION-VO-TECH	469.00	0.30%	\$6
HEALTH	2,037.00	1.29%	\$26
MEDICAL EXAMINERS	65.00	0.04%	\$1
NURSING	26.00	0.02%	
PHARMACY	13.00	0.01%	
DENTISTRY	36.00	0.02%	
CHIROPRACTORS	18.00	0.01%	
PSYCHOLOGY	3.00		
OPTOMETRY	5.00		
NURSING HOME ADM	1.00		
SOCIAL WRK & MNTL HLTH	13.00	0.01%	
SOCIAL WRK LIC BD	6.00		
MARR & FAMILY THERAPY BD	1.00		
PODIATRY	1.00		
VETERINARY MEDICINE	2.00		
HEARING EXAMINER	214.00	0.14%	\$3
HIGHER ED COORD BD	142.00	0.09%	\$2
HIGHER ED FAC AUTH	2.00		
HOUSING FINANCE	373.00	0.24%	\$5
HUMAN RIGHTS	82.00	0.05%	\$1
HUMAN SERVICES-CENTRAL OFFICE	9,056.00	5.74%	\$115
HUMAN SERVICES-INSTITUTIONS	5,169.00	3.28%	\$66
INDIAN AFFAIRS	17.00	0.01%	

23.4
 MTLs MGMT
 INVENTORY
 MANAGEMENT

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

ALLOCATION CALCULATION

INVESTMENT BOARD	56.00	0.04%	\$1
IRON RANGE RESOURCES	858.00	0.54%	\$11
JOBS & TRAINING	8,105.00	5.14%	\$103
LABOR & INDUSTRY	838.00	0.53%	\$11
MILITARY AFFAIRS	489.00	0.31%	\$6
NATURAL RESOURCES	22,824.00	14.47%	\$290
BOXING	1.00		
BARBERS	5.00		
ELECTRICITY	44.00	0.03%	\$1
ARCHITECTS & ENG	14.00	0.01%	
ACCOUNTANCY	13.00	0.01%	
PEACE OFFICERS	31.00	0.02%	
PARI-MUTUAL RACING	105.00	0.07%	\$1
PLANNING	431.00	0.27%	\$5
POLLUTION CONTROL	2,438.00	1.55%	\$31
PUB EMP RET ASSN	196.00	0.12%	\$2
PUBLIC SAFETY	9,182.00	5.82%	\$117
PUBLIC SERVICE	403.00	0.26%	\$5
PUBLIC UTIL COMM	90.00	0.06%	\$1
REVENUE	3,499.00	2.22%	\$44
SECRETARY OF STATE	568.00	0.36%	\$7
STATE RETIREMENT	55.00	0.03%	\$1
STATE UNIV SYSTEM	26,294.00	16.67%	\$334
TEACHERS RETIREMENT	99.00	0.06%	\$1
TRADE & ECON DEV	821.00	0.52%	\$10
TRANSPORTATION	24,305.00	15.41%	\$309
TRANSPORTATION REG BD	9.00	0.01%	
VETERANS AFFAIRS	733.00	0.46%	\$9
WASTE MGMT BD	11.00	0.01%	
WRKRS COMP CT OF APPEALS	38.00	0.02%	
ZOO	883.00	0.56%	\$11
OTHER	1,957.00	1.24%	\$32
COLUMN TOTAL	157,728.00	100.00%	

ALLOCATION BASIS:
 SOURCE:

NUMBER OF ITEMS IN INVENTORY
 FIXED ASSET SUMMARY REPORT

ALLOCATION CALCULATION

FIRST STEPDOWN

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SECOND STEPDOWN

=====

ADMIN-MATERIALS MGMT-PROCUREMENT			(\$16,152)
FINANCE - FISCAL MGMT & ADMN	44.00	0.11%	\$17
EMPLOYEE RELATIONS	210.00	0.50%	\$81
MEDIATION SERVICES	30.00	0.07%	\$12
LEGISLATIVE AUDITS	43.00	0.10%	\$17
TREASURER	12.00	0.03%	\$5
ATTORNEY GENERAL	175.00	0.42%	\$68

USER DEPARTMENTS

=====

ADMIN-BUILDING CODE & CONST COORD	5.00	0.01%	\$2
ADMIN-BUILDING FUND	1,570.00	3.75%	\$606
ADMIN-PLANT MGMT	148.00	0.35%	\$57
ADMIN-STATE REGISTER & DOCUMENTS	37.00	0.09%	\$14
ADMIN-MICROGRAPHICS	35.00	0.08%	\$14
ADMIN-ELECTRONICS EQUIPMENT RENTAL	44.00	0.11%	\$17
ADMIN-STARS	8.00	0.02%	\$3
ADMIN-TELECOMMUNICATIONS	35.00	0.08%	\$14
ADMIN-MOTOR POOL	361.00	0.86%	\$139
ADMIN-STATE PRINTER	39.00	0.09%	\$15
ADMIN-CENTRAL STORES	47.00	0.11%	\$18
ADMIN-COMMUTER VANS	3.00	0.01%	\$1
ADMIN-COMPUTER SERVICES	671.00	1.60%	\$259
ADMIN-CAPITOL PARKING	18.00	0.04%	\$7
ADMIN-MGMT ANALYSIS-SP FD	26.00	0.06%	\$10
ADMIN-IISAC	5.00	0.01%	\$2
ADMIN-RISK MGMT	35.00	0.08%	\$14
ADMIN-VOLUNTEER SERVICES	8.00	0.02%	\$3
ADMIN-OTHER	39.00	0.09%	\$15
AGRICULTURE	831.00	1.99%	\$321
ANIMAL HEALTH BD	77.00	0.18%	\$30
ARTS BOARD	351.00	0.84%	\$135
AUDITOR	75.00	0.18%	\$29
COMMERCE	95.00	0.23%	\$37
COMMUNICATION IMPAIRED BD	21.00	0.05%	\$8
COMMUNITY COLLEGE BD	2,462.00	5.88%	\$950
CORRECTIONS	2,702.00	6.46%	\$1,043
DISABILITY COUNCIL	9.00	0.02%	\$3
EDUCATION-CENTRAL OFFICE	607.00	1.45%	\$234
EDUCATION-FARIBAUTL SCHOOLS	142.00	0.34%	\$55
EDUCATION-VO-TECH	390.00	0.93%	\$150
GAMING-ADMIN UNIT	4.00	0.01%	\$2
GAMBLING CONTROL	61.00	0.15%	\$24
GREATER MN CORP.	1.00		
HEALTH	1,110.00	2.65%	\$428
MEDICAL EXAMINERS	46.00	0.11%	\$18
NURSING	8.00	0.02%	\$3
PHARMACY	3.00	0.01%	\$1
DENTISTRY	10.00	0.02%	\$4
CHIROPRACTORS	2.00		\$1
PSYCHOLOGY	4.00	0.01%	\$2
OPTOMETRY	3.00	0.01%	\$1
NURSING HOME ADM	2.00		\$1
SOCIAL WRK & MNTL HLTH	6.00	0.01%	\$2
SOCIAL WRK LIC BD	1.00		
MARR & FAMILY THERAPY BD	1.00		
VETERINARY MEDICINE	2.00		\$1
HEARING EXAMINER	110.00	0.26%	\$42
HIGHER ED COORD BD	123.00	0.29%	\$47
HOUSING FINANCE	97.00	0.23%	\$37
HUMAN RIGHTS	63.00	0.15%	\$24
HUMAN SERVICES-CENTRAL OFFICE	1,585.00	3.79%	\$612
HUMAN SERVICES-INSTITUTIONS	1,048.00	2.50%	\$404
INDIAN AFFAIRS	21.00	0.05%	\$8
INVESTMENT BOARD	44.00	0.11%	\$17

23.5
 MTLs MGMT
 PROCUREMENT

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

ALLOCATION CALCULATION

IRON RANGE RESOURCES	443.00	1.06%	\$171
JOBS & TRAINING	2,784.00	6.65%	\$1,074
LABOR & INDUSTRY	339.00	0.81%	\$131
MILITARY AFFAIRS	181.00	0.43%	\$70
NATURAL RESOURCES	2,983.00	7.13%	\$1,151
BOXING	1.00		
BARBERS	1.00		
ELECTRICITY	22.00	0.05%	\$8
ARCHITECTS & ENG	10.00	0.02%	\$4
ABSTRACTORS	1.00		
ACCOUNTANCY	9.00	0.02%	\$3
PEACE OFFICERS	12.00	0.03%	\$5
PARI-MUTUAL RACING	56.00	0.13%	\$22
PLANNING	197.00	0.47%	\$76
POLLUTION CONTROL	1,100.00	2.63%	\$424
PUB EMP RET ASSN	37.00	0.09%	\$14
PUBLIC SAFETY	2,381.00	5.69%	\$919
PUBLIC SERVICE	311.00	0.74%	\$120
PUBLIC UTIL COMM	22.00	0.05%	\$8
REVENUE	740.00	1.77%	\$286
SECRETARY OF STATE	78.00	0.19%	\$30
STATE LOTTERY	1.00		
STATE RETIREMENT	7.00	0.02%	\$3
STATE UNIV SYSTEM	4,145.00	9.90%	\$1,599
TEACHERS RETIREMENT	22.00	0.05%	\$8
TRADE & ECON DEV	933.00	2.23%	\$360
TRANSPORTATION	6,603.00	15.78%	\$2,548
TRANSPORTATION REG BD	5.00	0.01%	\$2
VETERANS AFFAIRS	10.00	0.02%	\$4
VETERANS HOME BD	84.00	0.20%	\$32
WASTE MGMT BD	52.00	0.12%	\$20
WRKRS COMP CT OF APPEALS	5.00	0.01%	\$2
ZOO	78.00	0.19%	\$30
OTHER	2,439.00	5.83%	\$944
 COLUMN TOTAL	 41,857.00	 100.00%	

ALLOCATION BASIS:
 SOURCE:

ENCUMBRANCE TRANSACTIONS (A-44) IN FY 1991
 COMPUTER REPORT

(F.Y. 1993 BUDGET)

SCHEDULE 24.1

**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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

	FINANCE		
	MGMT & ADMN TOTAL	FISCAL MGMT & ADMN	
		GENERAL ADMIN	DEPT ADMN
SECOND ALLOCATION:	24.2	24.3	24.4
ALLOCATED ADDITIONS:			
(FIRST STEPDOWN)			
FINANCE - FISCAL MGMT & ADMN - DEPT ADMIN	181,770	181,770	
FINANCE - BUDGETS - CONTROL	1,384	1,384	
FINANCE - BUDGETS - AGENCY CONTROLLERS	6,957	6,957	
FINANCE - BUDGET - SUPPORT	1,715	1,715	
FINANCE - ACCOUNTING - ACCOUNTING	35,182	35,182	
FINANCE - OTHER - FINANCIAL RPTG	3,325	3,325	
FINANCE - OTHER - CENTRAL PAYROLL	3,304	3,304	
EMPLOYEE REL - PRSNL ADMN	19,347	19,347	
MEDIATIONS SVCS - STATE AGENCIES	32	32	
LEGIS AUDITS - FINANCIAL AUDITS	148,923	148,923	
LEGIS AUDITS - SINGLE AUDITS	4,865	4,865	
TREASURER - TREASURY	1,560	1,560	
ATTY GENL - LEGAL SERVICES	9,011	9,011	
ISB CREDIT	(17,042)	(17,042)	
(SECOND STEPDOWN)			
ADMIN - PROPERTY MGMT - LEASING	3	3	
ADMIN - INTERTECH GROUP - RECORDS MGMT	186	186	
ADMIN - INTERTECH GROUP - TELECOM	61	61	
ADMIN - INFO POLICY OFF. - STATEWIDE SYS	417	417	
ADMIN - OPERATIONS MGMT - CENTRAL MAIL	374	374	
ADMIN - OPERATIONS MGMT - EMPLOYEE ASSIST	49	49	
ADMIN - MATERIALS MGMT - INVENTORY MGMT	5	5	
ADMIN - MATERIALS MGMT - PROCUREMENT	17	17	
ATTORNEY GENERAL DIRECT BILLED CREDIT	(7,017)	(7,017)	
ALLOCATED ADDITIONS	394,428	394,428	
DISTRIBUTED ALLOCATED COSTS		(394,428)	394,428
ALLOCABLE COSTS	394,428		394,428
DISALLOWED			
NET ALLOCATED	\$394,428	\$394,428	

24.3
FINANCE
FSCL MGMT
& ADMN

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

FINANCE - FISCAL MGMT & ADMN			(\$394,428)
FINANCE - FISCAL MGMT & ADMN-DEPT ADI	1,204,300.00	100.00%	\$394,428

USER DEPARTMENTS

=====

COLUMN TOTAL	1,204,300.00	100.00%	
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ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

24.4
FINANCE
DEPT ADMN

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

FINANCE - FISCAL MGMT & ADMN-DEPT ADI			(\$394,428)
FINANCE-BUDGETS	30.35	29.45%	\$116,143
FINANCE-ACCOUNTING	48.81	47.36%	\$186,786
FINANCE-OTHER	23.91	23.20%	\$91,499

USER DEPARTMENTS

=====

COLUMN TOTAL

103.07

100.00%

ALLOCATION BASIS:
SOURCE:

ACTUAL EMPLOYEE COUNT FY 1991
COMPLEMENT SUMMARY BY PAY PERIOD

(F. Y. 1993 BUDGET)

SCHEDULE 25.1

**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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

	FINANCE					
	BUDGETS TOTAL	GENERAL ADMIN	BUDGET CONTROL	CONTROLLER COMP	BUDGET SUPPORT	GEN'L GOV'T
SECOND ALLOCATION:	25.2		25.3	25.4		25.5
ALLOCATED ADDITIONS:						
(FIRST STEPDOWN)						
(SECOND STEPDOWN)						
FINANCE - FISCAL MGMT & ADMN - DEPT ADMIN	116,143	116,143				
ALLOCATED ADDITIONS	116,143	116,143				
DISTRIBUTED ALLOCATED COSTS		(116,143)	50,736		46,755	18,652
ALLOCABLE COSTS	116,143		50,736		46,755	18,652
DISALLOWED	(18,652)					(18,652)
NET ALLOCATED	\$97,491		\$50,736		\$46,755	

25.3
FINANCE
BUDGETS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

FINANCE-BUDGETS			(\$116,143)
FINANCE-BUDGET-CONTROL	990,214.00	43.68%	\$50,736
FINANCE-BUDGETS-SUPPORT	912,514.00	40.26%	\$46,755
FINANCE-BUDGETS-GENL GOVT	364,035.00	16.06%	\$18,652

USER DEPARTMENTS

=====

COLUMN TOTAL	2,266,763.00	100.00%	
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ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

25.4
FINANCE
BUDGET
CONTROL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

SECOND STEPDOWN

FINANCE--BUDGET--CONTROL			(\$50,736)
EMPLOYEE RELATIONS	78,492.00	2.50%	\$1,269
MEDIATION SERVICES	1,686.00	0.05%	\$27
LEGISLATIVE AUDITS	2,221.00	0.07%	\$36
TREASURER	4,146.00	0.13%	\$67
ATTORNEY GENERAL	21,796.00	0.69%	\$352

USER DEPARTMENTS

ADMIN--BUILDING CODE & CONST COORD	2,053.00	0.07%	\$33
ADMIN--BUILDING FUND	7,722.00	0.25%	\$125
ADMIN--PLANT MGMT	10,902.00	0.35%	\$176
ADMIN--STATE REGISTER & DOCUMENTS	5,338.00	0.17%	\$86
ADMIN--MICROGRAPHICS	1,976.00	0.06%	\$32
ADMIN--ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.07%	\$36
ADMIN--STARS	400.00	0.01%	\$6
ADMIN--TELECOMMUNICATIONS	22,861.00	0.73%	\$370
ADMIN--MOTOR POOL	24,132.00	0.77%	\$390
ADMIN--STATE PRINTER	16,449.00	0.52%	\$266
ADMIN--CENTRAL STORES	21,159.00	0.67%	\$342
ADMIN--MTLS SERVICES DISTRIBUTION	2,362.00	0.08%	\$38
ADMIN--COMMUTER VANS	474.00	0.02%	\$8
ADMIN--COMPUTER SERVICES	17,706.00	0.56%	\$286
ADMIN--ADDRESSING & INSERT	923.00	0.03%	\$15
ADMIN--CAPITOL PARKING	2,680.00	0.09%	\$43
ADMIN--MGMT ANALYSIS--SP FD	716.00	0.02%	\$12
ADMIN--911 EMERGENCY	4,341.00	0.14%	\$70
ADMIN--RISK MGMT	1,230.00	0.04%	\$20
ADMIN--VOLUNTEER SERVICES	295.00	0.01%	\$5
ADMIN--OTHER	1,464.00	0.05%	\$24
AGRICULTURE	48,620.00	1.55%	\$786
ANIMAL HEALTH BD	4,396.00	0.14%	\$71
ARTS BOARD	3,842.00	0.12%	\$62
AUDITOR	5,446.00	0.17%	\$88
COMMERCE	29,101.00	0.93%	\$470
COMMUNICATION IMPAIRED BD	838.00	0.03%	\$14
COMMUNITY COLLEGE BD	147,632.00	4.70%	\$2,386
CORRECTIONS	145,450.00	4.63%	\$2,351
DISABILITY COUNCIL	1,300.00	0.04%	\$21
EDUCATION--CENTRAL OFFICE	86,804.00	2.77%	\$1,403
EDUCATION--FARIBAULT SCHOOLS	6,700.00	0.21%	\$108
EDUCATION--VO--TECH	23,697.00	0.75%	\$383
GAMING--ADMIN UNIT	198.00	0.01%	\$3
GAMBLING CONTROL	2,901.00	0.09%	\$47
GREATER MN CORP.	2,445.00	0.08%	\$40
HEALTH	93,562.00	2.98%	\$1,512
MEDICAL EXAMINERS	4,050.00	0.13%	\$65
NURSING	5,163.00	0.16%	\$83
PHARMACY	1,881.00	0.06%	\$30
DENTISTRY	2,557.00	0.08%	\$41
CHIROPRACTORS	1,460.00	0.05%	\$24
PSYCHOLOGY	1,192.00	0.04%	\$19
OPTOMETRY	474.00	0.02%	\$8
NURSING HOME ADM	726.00	0.02%	\$12
SOCIAL WRK & MNTL HLTH	1,613.00	0.05%	\$26
SOCIAL WRK LIC BD	728.00	0.02%	\$12
MARR & FAMILY THERAPY BD	599.00	0.02%	\$10
UNLIC MNTL HLTH PROV BD	789.00	0.03%	\$13
PODIATRY	302.00	0.01%	\$5
VETERINARY MEDICINE	546.00	0.02%	\$9
HEARING EXAMINER	5,757.00	0.18%	\$93
HIGHER ED COORD BD	13,457.00	0.43%	\$218
HIGHER ED FAC AUTH	35.00		\$1
HOUSING FINANCE	14,647.00	0.47%	\$237
HUMAN RIGHTS	2,333.00	0.07%	\$38

25.4
FINANCE
BUDGET
CONTROL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

HUMAN SERVICES-CENTRAL OFFICE	140,583.00	4.48%	\$2,272
HUMAN SERVICES-INSTITUTIONS	93,160.00	2.97%	\$1,506
INDIAN AFFAIRS	1,413.00	0.05%	\$23
INVESTMENT BOARD	2,235.00	0.07%	\$36
IRON RANGE RESOURCES	18,890.00	0.60%	\$305
JOBS & TRAINING	256,511.00	8.17%	\$4,146
LABOR & INDUSTRY	51,644.00	1.65%	\$835
MILITARY AFFAIRS	23,212.00	0.74%	\$375
NATURAL RESOURCES	309,824.00	9.87%	\$5,008
BOXING	403.00	0.01%	\$7
BARBERS	678.00	0.02%	\$11
ELECTRICITY	4,742.00	0.15%	\$77
ARCHITECTS & ENG	2,781.00	0.09%	\$45
ABSTRACTORS	145.00		\$2
ACCOUNTANCY	2,470.00	0.08%	\$40
PEACE OFFICERS	2,117.00	0.07%	\$34
PARI-MUTUAL RACING	4,186.00	0.13%	\$68
PLANNING	9,964.00	0.32%	\$161
POLLUTION CONTROL	49,789.00	1.59%	\$805
PUB EMP RET ASSN	5,770.00	0.18%	\$93
PUBLIC SAFETY	527,306.00	16.80%	\$8,523
PUBLIC SERVICE	9,998.00	0.32%	\$162
PUBLIC UTIL COMM	3,429.00	0.11%	\$55
REVENUE	52,094.00	1.66%	\$842
SECRETARY OF STATE	14,824.00	0.47%	\$240
STATE LOTTERY	1,536.00	0.05%	\$25
STATE RETIREMENT	4,317.00	0.14%	\$70
STATE UNIV SYSTEM	167,988.00	5.35%	\$2,715
TEACHERS RETIREMENT	2,867.00	0.09%	\$46
TRADE & ECON DEV	37,603.00	1.20%	\$608
TRANSPORTATION	242,096.00	7.71%	\$3,913
TRANSPORTATION REG BD	455.00	0.01%	\$7
VETERANS AFFAIRS	7,328.00	0.23%	\$118
VETERANS HOME BD	24,443.00	0.78%	\$395
WASTE MGMT BD	3,703.00	0.12%	\$60
WRKRS COMP CT OF APPEALS	543.00	0.02%	\$9
ZOO	24,730.00	0.79%	\$400
OTHER	116,192.00	3.70%	\$1,876
COLUMN TOTAL	3,138,969.00	100.00%	

ALLOCATION BASIS:

ACCOUNTING TRANSACTIONS PROCESSED

25.5
FINANCE
BUDGET
SUPPORT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

FINANCE-BUDGETS-SUPPORT			(\$46,755)
EMPLOYEE RELATIONS	57.00	0.62%	\$291
MEDIATION SERVICES	4.00	0.04%	\$20
LEGISLATIVE AUDITS	6.00	0.07%	\$31
TREASURER	6.00	0.07%	\$31
ATTORNEY GENERAL	89.00	0.97%	\$455

USER DEPARTMENTS

=====

ADMIN-BUILDING CODE & CONST COORD	1.00	0.01%	\$5
ADMIN-BUILDING FUND	3.00	0.03%	\$15
ADMIN-PLANT MGMT	12.00	0.13%	\$61
ADMIN-STATE REGISTER & DOCUMENTS	4.00	0.04%	\$20
ADMIN-MICROGRAPHICS	2.00	0.02%	\$10
ADMIN-ELECTRONICS EQUIPMENT RENTAL	1.00	0.01%	\$5
ADMIN-STARS	2.00	0.02%	\$10
ADMIN-TELECOMMUNICATIONS	4.00	0.04%	\$20
ADMIN-MOTOR POOL	3.00	0.03%	\$15
ADMIN-STATE PRINTER	1.00	0.01%	\$5
ADMIN-CENTRAL STORES	2.00	0.02%	\$10
ADMIN-MTLS SERVICES DISTRIBUTION	9.00	0.10%	\$46
ADMIN-COMMUTER VANS	1.00	0.01%	\$5
ADMIN-COMPUTER SERVICES	57.00	0.62%	\$291
ADMIN-ADDRESSING & INSERT	1.00	0.01%	\$5
ADMIN-MATERIALS TRANSFER	1.00	0.01%	\$5
ADMIN-CAPITOL PARKING	3.00	0.03%	\$15
ADMIN-MGMT ANALYSIS-SP FD	3.00	0.03%	\$15
ADMIN-911 EMERGENCY	2.00	0.02%	\$10
ADMIN-RISK MGMT	5.00	0.05%	\$26
ADMIN-VOLUNTEER SERVICES	2.00	0.02%	\$10
ADMIN-OTHER	29.00	0.32%	\$148
AGRICULTURE	163.00	1.78%	\$833
ANIMAL HEALTH BD	12.00	0.13%	\$61
ARTS BOARD	36.00	0.39%	\$184
AUDITOR	7.00	0.08%	\$36
COMMERCE	30.00	0.33%	\$153
COMMUNITY COLLEGE BD	94.00	1.03%	\$481
CORRECTIONS	854.00	9.34%	\$4,367
DISABILITY COUNCIL	6.00	0.07%	\$31
EDUCATION-CENTRAL OFFICE	564.00	6.17%	\$2,884
EDUCATION-FARIBAULT SCHOOLS	69.00	0.75%	\$353
EDUCATION-VO-TECH	219.00	2.40%	\$1,120
GAMING-ADMIN UNIT	1.00	0.01%	\$5
GAMBLING CONTROL	3.00	0.03%	\$15
GREATER MN CORP.	18.00	0.20%	\$92
HEALTH	606.00	6.63%	\$3,099
MEDICAL EXAMINERS	6.00	0.07%	\$31
NURSING	7.00	0.08%	\$36
PHARMACY	4.00	0.04%	\$20
DENTISTRY	3.00	0.03%	\$15
CHIROPRACTORS	3.00	0.03%	\$15
PSYCHOLOGY	2.00	0.02%	\$10
OPTOMETRY	2.00	0.02%	\$10
NURSING HOME ADM	3.00	0.03%	\$15
SOCIAL WRK & MNTL HLTH	1.00	0.01%	\$5
SOCIAL WRK LIC BD	2.00	0.02%	\$10
MARR & FAMILY THERAPY BD	3.00	0.03%	\$15
PODIATRY	2.00	0.02%	\$10
VETERINARY MEDICINE	3.00	0.03%	\$15
HEARING EXAMINER	7.00	0.08%	\$36
HIGHER ED COORD BD	49.00	0.54%	\$251
HIGHER ED FAC AUTH	1.00	0.01%	\$5
HOUSING FINANCE	56.00	0.61%	\$286
HUMAN RIGHTS	25.00	0.27%	\$128
HUMAN SERVICES-CENTRAL OFFICE	507.00	5.54%	\$2,592

25.5
FINANCE
BUDGET
SUPPORT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

- ALLOCATION CALCULATION

HUMAN SERVICES-INSTITUTIONS	416.00	4.55%	\$2,127
INDIAN AFFAIRS	20.00	0.22%	\$102
INVESTMENT BOARD	33.00	0.36%	\$169
IRON RANGE RESOURCES	62.00	0.68%	\$317
JOBS & TRAINING	142.00	1.55%	\$726
LABOR & INDUSTRY	142.00	1.55%	\$726
MILITARY AFFAIRS	57.00	0.62%	\$291
NATURAL RESOURCES	1,570.00	17.17%	\$8,028
BOXING	1.00	0.01%	\$5
BARBERS	2.00	0.02%	\$10
ELECTRICITY	5.00	0.05%	\$26
ARCHITECTS & ENG	2.00	0.02%	\$10
ABSTRACTORS	2.00	0.02%	\$10
ACCOUNTANCY	2.00	0.02%	\$10
PEACE OFFICERS	5.00	0.05%	\$26
PARI-MUTUAL RACING	17.00	0.19%	\$87
PLANNING	33.00	0.36%	\$169
POLLUTION CONTROL	393.00	4.30%	\$2,009
PUB EMP RET ASSN	6.00	0.07%	\$31
PUBLIC SAFETY	400.00	4.37%	\$2,045
PUBLIC SERVICE	41.00	0.45%	\$210
PUBLIC UTIL COMM	7.00	0.08%	\$36
REVENUE	308.00	3.37%	\$1,575
SECRETARY OF STATE	28.00	0.31%	\$143
STATE LOTTERY	1.00	0.01%	\$5
STATE RETIREMENT	11.00	0.12%	\$56
STATE UNIV SYSTEM	77.00	0.84%	\$394
TEACHERS RETIREMENT	2.00	0.02%	\$10
TRADE & ECON DEV	255.00	2.79%	\$1,304
TRANSPORTATION	572.00	6.26%	\$2,925
TRANSPORTATION REG BD	2.00	0.02%	\$10
VETERANS AFFAIRS	15.00	0.16%	\$77
VETERANS HOME BD	108.00	1.18%	\$552
WASTE MGMT BD	35.00	0.38%	\$179
WRKRS COMP CT OF APPEALS	2.00	0.02%	\$10
ZOO	130.00	1.42%	\$665
OTHER	562.00	6.15%	\$2,881
COLUMN TOTAL	9,144.00	100.00%	

ALLOCATION BASIS:
SOURCE:

NUMBER OF AIDS (ALLOTMENT ACCOUNTS)
COMPUTER REPORT

(F.Y. 1993 BUDGET)

SCHEDULE 26.1

**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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

	FINANCE - ACCOUNTING			
	ACCOUNTING TOTAL	GEN'L ADMIN	ACCTG	ACCTG GEN'L GOV'T
SECOND ALLOCATION:	26.2	26.3	26.4	
ALLOCATED ADDITIONS:				
(FIRST STEPDOWN)				
(SECOND STEPDOWN)				
FINANCE - FISCAL MGMT & ADMN - DEPT ADMIN	186,786	186,786		
ALLOCATED ADDITIONS	186,786	186,786		
DISTRIBUTED ALLOCATED COSTS		(186,786)	175,505	11,281
ALLOCABLE COSTS	186,786		175,505	11,281
DISALLOWED	(11,281)			(11,281)
NET ALLOCATED	\$175,505		\$175,505	

26.3
FINANCE
ACCOUNTING

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

FINANCE-ACCOUNTING			(\$186,786)
FINANCE-ACCOUNTING-ACCOUNTING	2,137,383.00	93.96%	\$175,505
FINANCE-ACCOUNTING-GENL GOVT	137,389.00	6.04%	\$11,281

USER DEPARTMENTS

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COLUMN TOTAL	2,274,772.00	100.00%	
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ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

26.4
FINANCE
ACCOUNTING

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

- ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

FINANCE-ACCOUNTING-ACCOUNTING

EMPLOYEE RELATIONS	78,492.00	2.50%	\$4,389
MEDIATION SERVICES	1,686.00	0.05%	\$94
LEGISLATIVE AUDITS	2,221.00	0.07%	\$124
TREASURER	4,146.00	0.13%	\$232
ATTORNEY GENERAL	21,796.00	0.69%	\$1,219

USER DEPARTMENTS

=====

ADMIN-BUILDING CODE & CONST COORD	2,053.00	0.07%	\$115
ADMIN-BUILDING FUND	7,722.00	0.25%	\$432
ADMIN-PLANT MGMT	10,902.00	0.35%	\$610
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	0.17%	\$298
ADMIN-MICROGRAPHICS	1,976.00	0.06%	\$110
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.07%	\$125
ADMIN-STARS	400.00	0.01%	\$22
ADMIN-TELECOMMUNICATIONS	22,861.00	0.73%	\$1,278
ADMIN-MOTOR POOL	24,132.00	0.77%	\$1,349
ADMIN-STATE PRINTER	16,449.00	0.52%	\$920
ADMIN-CENTRAL STORES	21,159.00	0.67%	\$1,183
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	0.08%	\$132
ADMIN-COMMUTER VANS	474.00	0.02%	\$27
ADMIN-COMPUTER SERVICES	17,706.00	0.56%	\$990
ADMIN-ADDRESSING & INSERT	923.00	0.03%	\$52
ADMIN-CAPITOL PARKING	2,680.00	0.09%	\$150
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.02%	\$40
ADMIN-911 EMERGENCY	4,341.00	0.14%	\$243
ADMIN-RISK MGMT	1,230.00	0.04%	\$69
ADMIN-VOLUNTEER SERVICES	295.00	0.01%	\$16
ADMIN-OTHER	1,464.00	0.05%	\$82
AGRICULTURE	48,620.00	1.55%	\$2,718
ANIMAL HEALTH BD	4,396.00	0.14%	\$246
ARTS BOARD	3,842.00	0.12%	\$215
AUDITOR	5,446.00	0.17%	\$304
COMMERCE	29,101.00	0.93%	\$1,627
COMMUNICATION IMPAIRED BD	838.00	0.03%	\$47
COMMUNITY COLLEGE BD	147,632.00	4.70%	\$8,254
CORRECTIONS	145,450.00	4.63%	\$8,132
DISABILITY COUNCIL	1,300.00	0.04%	\$73
EDUCATION-CENTRAL OFFICE	86,804.00	2.77%	\$4,853
EDUCATION-FARIBAULT SCHOOLS	6,700.00	0.21%	\$375
EDUCATION-VO-TECH	23,697.00	0.75%	\$1,325
GAMING-ADMIN UNIT	198.00	0.01%	\$11
GAMBLING CONTROL	2,901.00	0.09%	\$162
GREATER MN CORP.	2,445.00	0.08%	\$137
HEALTH	93,562.00	2.98%	\$5,231
MEDICAL EXAMINERS	4,050.00	0.13%	\$226
NURSING	5,163.00	0.16%	\$289
PHARMACY	1,881.00	0.06%	\$105
DENTISTRY	2,557.00	0.08%	\$143
CHIROPRACTORS	1,460.00	0.05%	\$82
PSYCHOLOGY	1,192.00	0.04%	\$67
OPTOMETRY	474.00	0.02%	\$27
NURSING HOME ADM	726.00	0.02%	\$41
SOCIAL WRK & MNTH HLTH	1,613.00	0.05%	\$90
SOCIAL WRK LIC BD	728.00	0.02%	\$41
MARR & FAMILY THERAPY BD	599.00	0.02%	\$33
UNLIC MNTH HLTH PROV BD	789.00	0.03%	\$44
PODIATRY	302.00	0.01%	\$17
VETERINARY MEDICINE	546.00	0.02%	\$31
HEARING EXAMINER	5,757.00	0.18%	\$322
HIGHER ED COORD BD	13,457.00	0.43%	\$752
HIGHER ED FAC AUTH	35.00		\$2
HOUSING FINANCE	14,647.00	0.47%	\$819
HUMAN RIGHTS	2,333.00	0.07%	\$130

ALLOCATION CALCULATION

HUMAN SERVICES—CENTRAL OFFICE	140,583.00	4.48%	\$7,860
HUMAN SERVICES—INSTITUTIONS	93,160.00	2.97%	\$5,209
INDIAN AFFAIRS	1,413.00	0.05%	\$79
INVESTMENT BOARD	2,235.00	0.07%	\$125
IRON RANGE RESOURCES	18,890.00	0.60%	\$1,056
JOBS & TRAINING	256,511.00	8.17%	\$14,342
LABOR & INDUSTRY	51,644.00	1.65%	\$2,888
MILITARY AFFAIRS	23,212.00	0.74%	\$1,298
NATURAL RESOURCES	309,824.00	9.87%	\$17,323
BOXING	403.00	0.01%	\$23
BARBERS	678.00	0.02%	\$38
ELECTRICITY	4,742.00	0.15%	\$265
ARCHITECTS & ENG	2,781.00	0.09%	\$155
ABSTRACTORS	145.00		\$8
ACCOUNTANCY	2,470.00	0.08%	\$138
PEACE OFFICERS	2,117.00	0.07%	\$118
PARI—MUTUAL RACING	4,186.00	0.13%	\$234
PLANNING	9,964.00	0.32%	\$557
POLLUTION CONTROL	49,789.00	1.59%	\$2,784
PUB EMP RET ASSN	5,770.00	0.18%	\$323
PUBLIC SAFETY	527,306.00	16.80%	\$29,483
PUBLIC SERVICE	9,998.00	0.32%	\$559
PUBLIC UTIL COMM	3,429.00	0.11%	\$192
REVENUE	52,094.00	1.66%	\$2,913
SECRETARY OF STATE	14,824.00	0.47%	\$829
STATE LOTTERY	1,536.00	0.05%	\$86
STATE RETIREMENT	4,317.00	0.14%	\$241
STATE UNIV SYSTEM	167,988.00	5.35%	\$9,392
TEACHERS RETIREMENT	2,867.00	0.09%	\$160
TRADE & ECON DEV	37,603.00	1.20%	\$2,102
TRANSPORTATION	242,096.00	7.71%	\$13,536
TRANSPORTATION REG BD	455.00	0.01%	\$25
VETERANS AFFAIRS	7,328.00	0.23%	\$410
VETERANS HOME BD	24,443.00	0.78%	\$1,367
WASTE MGMT BD	3,703.00	0.12%	\$207
WRKRS COMP CT OF APPEALS	543.00	0.02%	\$30
ZOO	24,730.00	0.79%	\$1,383
OTHER	116,192.00	3.70%	\$6,495
COLUMN TOTAL	3,138,969.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED
COMPUTER REPORT

(F.Y. 1993 BUDGET)

SCHEDULE 27.1

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

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

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

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

	FINANCE		FINANCE - OTHER			
	OTHER TOTAL	GENERAL ADMIN	FIN'L REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	GEN'L GOV'T
SECOND ALLOCATION:						
ALLOCATED ADDITIONS:	27.2		27.3	27.4	27.5	27.6
(FIRST STEPDOWN)						
(SECOND STEPDOWN)						
FINANCE - FISCAL MGMT & ADMN-DEPT ADMIN	91,499	91,499				
ALLOCATED ADDITIONS	91,499	91,499				
DISTRIBUTED ALLOCATED COSTS		(91,499)	17,967	43,401	732	29,399
ALLOCABLE COSTS	91,499		17,967	43,401	732	29,399
DISALLOWED	(29,399)					(29,399)
NET ALLOCATED	\$62,100		\$17,967	\$43,401	\$732	

27.4
FINANCE
FINANCIAL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

FIRST STEPDOWN

SECOND STEPDOWN

FINANCE-OTHER-FINANCIAL RPTG			(\$17,967)
EMPLOYEE RELATIONS	78,492.00	2.50%	\$449
MEDIATION SERVICES	1,686.00	0.05%	\$10
LEGISLATIVE AUDITS	2,221.00	0.07%	\$13
TREASURER	4,146.00	0.13%	\$24
ATTORNEY GENERAL	21,796.00	0.69%	\$125

USER DEPARTMENTS

ADMIN-BUILDING CODE & CONST COORD	2,053.00	0.07%	\$12
ADMIN-BUILDING FUND	7,722.00	0.25%	\$44
ADMIN-PLANT MGMT	10,902.00	0.35%	\$62
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	0.17%	\$31
ADMIN-MICROGRAPHICS	1,976.00	0.06%	\$11
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.07%	\$13
ADMIN-STARS	400.00	0.01%	\$2
ADMIN-TELECOMMUNICATIONS	22,861.00	0.73%	\$131
ADMIN-MOTOR POOL	24,132.00	0.77%	\$138
ADMIN-STATE PRINTER	16,449.00	0.52%	\$94
ADMIN-CENTRAL STORES	21,159.00	0.67%	\$121
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	0.08%	\$14
ADMIN-COMMUTER VANS	474.00	0.02%	\$3
ADMIN-COMPUTER SERVICES	17,706.00	0.56%	\$101
ADMIN-ADDRESSING & INSERT	923.00	0.03%	\$5
ADMIN-CAPITOL PARKING	2,680.00	0.09%	\$15
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.02%	\$4
ADMIN-911 EMERGENCY	4,341.00	0.14%	\$25
ADMIN-RISK MGMT	1,230.00	0.04%	\$7
ADMIN-VOLUNTEER SERVICES	295.00	0.01%	\$2
ADMIN-OTHER	1,464.00	0.05%	\$8
AGRICULTURE	48,620.00	1.55%	\$278
ANIMAL HEALTH BD	4,396.00	0.14%	\$25
ARTS BOARD	3,842.00	0.12%	\$22
AUDITOR	5,446.00	0.17%	\$31
COMMERCE	29,101.00	0.93%	\$167
COMMUNICATION IMPAIRED BD	838.00	0.03%	\$5
COMMUNITY COLLEGE BD	147,632.00	4.70%	\$845
CORRECTIONS	145,450.00	4.63%	\$833
DISABILITY COUNCIL	1,300.00	0.04%	\$7
EDUCATION-CENTRAL OFFICE	86,804.00	2.77%	\$497
EDUCATION-FARIBAULT SCHOOLS	6,700.00	0.21%	\$38
EDUCATION-VO-TECH	23,697.00	0.75%	\$136
GAMING-ADMIN UNIT	198.00	0.01%	\$1
GAMBLING CONTROL	2,901.00	0.09%	\$17
GREATER MN CORP.	2,445.00	0.08%	\$14
HEALTH	93,562.00	2.98%	\$536
MEDICAL EXAMINERS	4,050.00	0.13%	\$23
NURSING	5,163.00	0.16%	\$30
PHARMACY	1,881.00	0.06%	\$11
DENTISTRY	2,557.00	0.08%	\$15
CHIROPRACTORS	1,460.00	0.05%	\$8
PSYCHOLOGY	1,192.00	0.04%	\$7
OPTOMETRY	474.00	0.02%	\$3
NURSING HOME ADM	726.00	0.02%	\$4
SOCIAL WRK & MNTL HLTH	1,613.00	0.05%	\$9
SOCIAL WRK LIC BD	728.00	0.02%	\$4
MARR & FAMILY THERAPY BD	599.00	0.02%	\$3
UNLIC MNTL HLTH PROV BD	789.00	0.03%	\$5
PODIATRY	302.00	0.01%	\$2
VETERINARY MEDICINE	546.00	0.02%	\$3
HEARING EXAMINER	5,757.00	0.18%	\$33
HIGHER ED COORD BD	13,457.00	0.43%	\$77
HIGHER ED FAC AUTH	35.00		
HOUSING FINANCE	14,647.00	0.47%	\$84
HUMAN RIGHTS	2,333.00	0.07%	\$13

27.4
FINANCE
FINANCIAL
REPORTING

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

HUMAN SERVICES-CENTRAL OFFICE	140,583.00	4.48%	\$805
HUMAN SERVICES-INSTITUTIONS	93,160.00	2.97%	\$533
INDIAN AFFAIRS	1,413.00	0.05%	\$8
INVESTMENT BOARD	2,235.00	0.07%	\$13
IRON RANGE RESOURCES	18,890.00	0.60%	\$108
JOBS & TRAINING	256,511.00	8.17%	\$1,468
LABOR & INDUSTRY	51,644.00	1.65%	\$296
MILITARY AFFAIRS	23,212.00	0.74%	\$133
NATURAL RESOURCES	309,824.00	9.87%	\$1,773
BOXING	403.00	0.01%	\$2
BARBERS	678.00	0.02%	\$4
ELECTRICITY	4,742.00	0.15%	\$27
ARCHITECTS & ENG	2,781.00	0.09%	\$16
ABSTRACTORS	145.00		\$1
ACCOUNTANCY	2,470.00	0.08%	\$14
PEACE OFFICERS	2,117.00	0.07%	\$12
PARI-MUTUAL RACING	4,186.00	0.13%	\$24
PLANNING	9,964.00	0.32%	\$57
POLLUTION CONTROL	49,789.00	1.59%	\$285
PUB EMP RET ASSN	5,770.00	0.18%	\$33
PUBLIC SAFETY	527,306.00	16.80%	\$3,018
PUBLIC SERVICE	9,998.00	0.32%	\$57
PUBLIC UTIL COMM	3,429.00	0.11%	\$20
REVENUE	52,094.00	1.66%	\$298
SECRETARY OF STATE	14,824.00	0.47%	\$85
STATE LOTTERY	1,536.00	0.05%	\$9
STATE RETIREMENT	4,317.00	0.14%	\$25
STATE UNIV SYSTEM	167,988.00	5.35%	\$962
TEACHERS RETIREMENT	2,867.00	0.09%	\$16
TRADE & ECON DEV	37,603.00	1.20%	\$215
TRANSPORTATION	242,096.00	7.71%	\$1,386
TRANSPORTATION REG BD	455.00	0.01%	\$3
VETERANS AFFAIRS	7,328.00	0.23%	\$42
VETERANS HOME BD	24,443.00	0.78%	\$140
WASTE MGMT BD	3,703.00	0.12%	\$21
WRKRS COMP CT OF APPEALS	543.00	0.02%	\$3
ZOO	24,730.00	0.79%	\$142
OTHER	116,192.00	3.70%	\$663
COLUMN TOTAL	3,138,969.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED
COMPUTER REPORT

27.5
FINANCE
CENTRAL
PAYROLL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

SECOND STEPDOWN

FINANCE-OTHER-CENTRAL PAYROLL			(\$43,401)
EMPLOYEE RELATIONS	46,670.00	0.43%	\$188
MEDIATION SERVICES	5,036.00	0.05%	\$20
LEGISLATIVE AUDITS	17,126.00	0.16%	\$69
TREASURER	2,628.00	0.02%	\$11
ATTORNEY GENERAL	89,793.00	0.83%	\$361

USER DEPARTMENTS

ADMIN-BUILDING CODE & CONST COORD	5,577.00	0.05%	\$22
ADMIN-BUILDING FUND	271.00		\$1
ADMIN-PLANT MGMT	49,047.00	0.45%	\$197
ADMIN-STATE REGISTER & DOCUMENTS	5,464.00	0.05%	\$22
ADMIN-MICROGRAPHICS	3,841.00	0.04%	\$15
ADMIN-ELECTRONICS EQUIPMENT RENTAL	1,776.00	0.02%	\$7
ADMIN-STARS	1,410.00	0.01%	\$6
ADMIN-TELECOMMUNICATIONS	1,604.00	0.01%	\$6
ADMIN-MOTOR POOL	4,156.00	0.04%	\$17
ADMIN-STATE PRINTER	165.00		\$1
ADMIN-CENTRAL STORES	4,642.00	0.04%	\$19
ADMIN-MTLS SERVICES DISTRIBUTION	4,747.00	0.04%	\$19
ADMIN-COMMUTER VANS	1,255.00	0.01%	\$5
ADMIN-COMPUTER SERVICES	70,537.00	0.65%	\$283
ADMIN-ADDRESSING & INSERT	27,815.00	0.26%	\$112
ADMIN-MATERIALS TRANSFER	3,192.00	0.03%	\$13
ADMIN-CAPITOL PARKING	2,917.00	0.03%	\$12
ADMIN-MGMT ANALYSIS-SP FD	3,409.00	0.03%	\$14
ADMIN-911 EMERGENCY	749.00	0.01%	\$3
ADMIN-RISK MGMT	575.00	0.01%	\$2
ADMIN-VOLUNTEER SERVICES	286.00		\$1
ADMIN-OTHER	920.00	0.01%	\$4
AGRICULTURE	120,841.00	1.12%	\$486
ANIMAL HEALTH BD	15,931.00	0.15%	\$64
ARTS BOARD	4,006.00	0.04%	\$16
AUDITOR	28,375.00	0.26%	\$114
COMMERCE	53,563.00	0.50%	\$215
COMMUNICATION IMPAIRED BD	203.00		\$1
COMMUNITY COLLEGE BD	529,137.00	4.90%	\$2,126
CORRECTIONS	603,886.00	5.59%	\$2,426
DISABILITY COUNCIL	2,323.00	0.02%	\$9
EDUCATION-CENTRAL OFFICE	136,390.00	1.26%	\$548
EDUCATION-FARIBAUT SCHOOLS	8,138.00	0.08%	\$33
EDUCATION-VO-TECH	30,125.00	0.28%	\$121
GAMING-ADMIN UNIT	500.00		\$2
GAMBLING CONTROL	6,249.00	0.06%	\$25
HEALTH	224,694.00	2.08%	\$903
MEDICAL EXAMINERS	6,826.00	0.06%	\$27
NURSING	5,819.00	0.05%	\$23
PHARMACY	1,445.00	0.01%	\$6
DENTISTRY	1,552.00	0.01%	\$6
CHIROPRACTORS	1,059.00	0.01%	\$4
PSYCHOLOGY	1,108.00	0.01%	\$4
OPTOMETRY	227.00		\$1
NURSING HOME ADM	491.00		\$2
SOCIAL WRK & MNTL HLTH	1,643.00	0.02%	\$7
SOCIAL WRK LIC BD	299.00		\$1
MARR & FAMILY THERAPY BD	218.00		\$1
UNLIC MNTL HLTH PROV BD	222.00		\$1
PODIATRY	335.00		\$1
VETERINARY MEDICINE	423.00		\$2
HEARING EXAMINER	18,678.00	0.17%	\$75
HIGHER ED COORD BD	45,514.00	0.42%	\$183
HIGHER ED FAC AUTH	773.00	0.01%	\$3
HOUSING FINANCE	51,574.00	0.48%	\$207
HUMAN RIGHTS	16,783.00	0.16%	\$67

27.5
FINANCE
CENTRAL
PAYROLL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

HUMAN SERVICES-CENTRAL OFFICE	276,087.00	2.56%	\$1,109
HUMAN SERVICES-INSTITUTIONS	1,909,415.00	17.68%	\$7,672
INDIAN AFFAIRS	1,634.00	0.02%	\$7
INVESTMENT BOARD	6,126.00	0.06%	\$25
IRON RANGE RESOURCES	30,774.00	0.28%	\$124
JOBS & TRAINING	517,731.00	4.79%	\$2,080
LABOR & INDUSTRY	104,171.00	0.96%	\$419
MILITARY AFFAIRS	108,622.00	1.01%	\$436
NATURAL RESOURCES	1,409,089.00	13.04%	\$5,662
BOXING	483.00		\$2
BARBERS	478.00		\$2
ELECTRICITY	5,139.00	0.05%	\$21
ARCHITECTS & ENG	1,684.00	0.02%	\$7
ACCOUNTANCY	1,000.00	0.01%	\$4
PEACE OFFICERS	2,400.00	0.02%	\$10
PARI-MUTUAL RACING	2,028.00	0.02%	\$8
PLANNING	27,991.00	0.26%	\$112
POLLUTION CONTROL	195,847.00	1.81%	\$787
PUB EMP RET ASSN	16,359.00	0.15%	\$66
PUBLIC SAFETY	523,116.00	4.84%	\$2,102
PUBLIC SERVICE	32,364.00	0.30%	\$130
PUBLIC UTIL COMM	9,726.00	0.09%	\$39
REVENUE	301,630.00	2.79%	\$1,212
SECRETARY OF STATE	22,949.00	0.21%	\$92
STATE LOTTERY	40,403.00	0.37%	\$162
STATE RETIREMENT	10,271.00	0.10%	\$41
STATE UNIV SYSTEM	1,001,486.00	9.27%	\$4,024
TEACHERS RETIREMENT	13,148.00	0.12%	\$53
TRADE & ECON DEV	78,209.00	0.72%	\$314
TRANSPORTATION	1,483,296.00	13.73%	\$5,960
TRANSPORTATION REG BD	2,455.00	0.02%	\$10
VETERANS AFFAIRS	8,584.00	0.08%	\$34
VETERANS HOME BD	142,761.00	1.32%	\$574
WASTE MGMT BD	10,182.00	0.09%	\$41
WRKRS COMP CT OF APPEALS	4,805.00	0.04%	\$19
ZOO	54,368.00	0.50%	\$218
OTHER	170,205.00	1.58%	\$683
COLUMN TOTAL	10,801,974.00	100.00%	

ALLOCATION BASIS:
SOURCE:

PAYROLL TRANSACTIONS PROCESSED
COMPUTER REPORT

27.6
FINANCE
SINGLE
AUDIT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

SECOND STEPDOWN

FINANCE-OTHER-SINGLE AUDIT (\$732)
ATTORNEY GENERAL 861,867.40 0.04%

USER DEPARTMENTS

ADMIN-BUILDING FUND	4,609,816.00	0.20%	\$1
AGRICULTURE	1,160,673.37	0.05%	
ANIMAL HEALTH BD	143,922.91	0.01%	
ARTS BOARD	682,866.62	0.03%	
COMMERCE	16,303.00		
COMMUNITY COLLEGE BD	5,177,823.22	0.22%	\$2
CORRECTIONS	2,753,075.12	0.12%	\$1
EDUCATION-CENTRAL OFFICE	204,438,437.90	8.76%	\$64
EDUCATION-VO-TECH	19,540,247.96	0.84%	\$6
HEALTH	67,350,007.48	2.88%	\$21
NURSING	80,377.00		
HIGHER ED COORD BD	1,831,427.10	0.08%	\$1
HOUSING FINANCE	62,688,232.08	2.69%	\$20
HUMAN RIGHTS	445,400.00	0.02%	
HUMAN SERVICES-CENTRAL OFFICE	1,367,510,153.00	58.57%	\$429
HUMAN SERVICES-INSTITUTIONS	115,856.31		
INDIAN AFFAIRS	50,549.60		
JOBS & TRAINING	201,658,276.03	8.64%	\$63
LABOR & INDUSTRY	2,804,736.95	0.12%	\$1
MILITARY AFFAIRS	10,426,123.18	0.45%	\$3
NATURAL RESOURCES	14,755,631.71	0.63%	\$5
PEACE OFFICERS	21,854.82		
PLANNING	2,057,375.58	0.09%	\$1
POLLUTION CONTROL	16,452,113.65	0.70%	\$5
PUBLIC SAFETY	12,798,514.55	0.55%	\$4
PUBLIC SERVICE	277,742.48	0.01%	
STATE UNIV SYSTEM	4,747,445.40	0.20%	\$1
TRADE & ECON DEV	48,762,578.11	2.09%	\$15
TRANSPORTATION	269,390,087.49	11.54%	\$84
VETERANS HOME BD	3,368,561.00	0.14%	\$1
ZOO	37,028.00		
OTHER	7,719,977.71	0.33%	\$4
COLUMN TOTAL	2,334,735,082.73	100.00%	

ALLOCATION BASIS:
SOURCE:

FEDERAL CASH BASIS RECEIPTS
COMPUTER REPORT FINU8603

(F.Y. 1993 BUDGET)

SCHEDULE 28.1

**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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

EMPLOYEE RELATIONS
EMPLOYEE RELATIONS

	EMPLOYEE REL. TOTAL	GEN'L ADMIN	PERSNL ADMIN	OTHER
SECOND ALLOCATION:	28.2	28.3	28.4	
ALLOCATED ADDITIONS:				
(FIRST STEPDOWN)				
EMPLOYEE REL - PRSNL ADMN	31,522	31,522		
MEDIATIONS SVCS - STATE AGENCIES	15	15		
LEGIS AUDITS - FINANCIAL AUDITS	50,899	50,899		
TREASURER - TREASURY	4,199	4,199		
ATTY GENL - LEGAL SERVICES	22,568	22,568		
ISB CREDIT	(14,510)	(14,510)		
(SECOND STEPDOWN)				
ADMIN - PROPERTY MGMT - LEASING	2	2		
ADMIN - INTERTECH GROUP - RECORDS MGMT	28	28		
ADMIN - INTERTECH GROUP - TELECOM	67	67		
ADMIN - INFO POLICY OFF. - STATEWIDE SYS	355	355		
ADMIN - OPERATIONS MGMT - CENTRAL MAIL	300	300		
ADMIN - OPERATIONS MGMT - EMPLOYEE ASSIST	79	79		
ADMIN - MATERIALS MGMT - INVENTORY MGMT	5	5		
ADMIN - MATERIALS MGMT - PROCUREMENT	81	81		
FINANCE - BUDGETS - CONTROL	1,289	1,289		
FINANCE - BUDGET - SUPPORT	291	291		
FINANCE - ACCOUNTING - ACCOUNTING	4,389	4,389		
FINANCE - OTHER - FINANCIAL RPTG	449	449		
FINANCE - OTHER - CENTRAL PAYROLL	188	188		
ATTORNEY GENERAL DIRECT BILLED CREDIT	(17,855)	(17,855)		
ALLOCATED ADDITIONS	84,341	84,341		
DISTRIBUTED ALLOCATED COSTS		(84,341)	2,169	82,172
ALLOCABLE COSTS	84,341		2,169	82,172
DISALLOWED	(82,172)			(82,172)
NET ALLOCATED	\$2,169		\$2,169	

28.3
EMPLOYEE
RELATIONS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

EMPLOYEE RELATIONS			(\$84,341)
EMPLOYEE REL-PRSNL ADMN	6,145,155.00	2.57%	\$2,169
EMPLOYEE REL-ALL OTHER	232,839,563.00	97.43%	\$82,172

USER DEPARTMENTS

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COLUMN TOTAL	238,984,718.00	100.00%	
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ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

28.4
EMPLOYEE
RELATIONS
PRSNL ADMN

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

SECOND STEPDOWN

EMPLOYEE REL-PRSNL ADMN			(\$2,169)
MEDIATION SERVICES	22.02	0.06%	\$1
LEGISLATIVE AUDITS	69.77	0.19%	\$4
TREASURER	11.66	0.03%	\$1
ATTORNEY GENERAL	373.41	1.00%	\$22

USER DEPARTMENTS

ADMIN-BUILDING CODE & CONST COORD	28.53	0.08%	\$2
ADMIN-PLANT MGMT	169.25	0.45%	\$10
ADMIN-STATE REGISTER & DOCUMENTS	19.41	0.05%	\$1
ADMIN-MICROGRAPHICS	14.77	0.04%	\$1
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2.25	0.01%	
ADMIN-STARS	5.90	0.02%	
ADMIN-TELECOMMUNICATIONS	4.95	0.01%	
ADMIN-MOTOR POOL	17.86	0.05%	\$1
ADMIN-STATE PRINTER	59.44	0.16%	\$3
ADMIN-CENTRAL STORES	13.40	0.04%	\$1
ADMIN-MTLS SERVICES DISTRIBUTION	9.17	0.02%	\$1
ADMIN-COMMUTER VANS	0.77		
ADMIN-COMPUTER SERVICES	249.26	0.67%	\$14
ADMIN-ADDRESSING & INSERT	6.83	0.02%	
ADMIN-MATERIALS TRANSFER	12.00	0.03%	\$1
ADMIN-CAPITOL PARKING	1.90	0.01%	
ADMIN-MGMT ANALYSIS-SP FD	14.49	0.04%	\$1
ADMIN-911 EMERGENCY	2.91	0.01%	
ADMIN-RISK MGMT	0.90		
ADMIN-VOLUNTEER SERVICES	0.70		
ADMIN-OTHER	2.60	0.01%	
AGRICULTURE	444.87	1.19%	\$26
ANIMAL HEALTH BD	37.16	0.10%	\$2
ARTS BOARD	16.00	0.04%	\$1
AUDITOR	108.78	0.29%	\$6
COMMERCE	218.83	0.59%	\$13
COMMUNICATION IMPAIRED BD	0.91		
COMMUNITY COLLEGE BD	2,499.14	6.68%	\$145
CORRECTIONS	2,180.11	5.83%	\$126
DISABILITY COUNCIL	12.58	0.03%	\$1
EDUCATION-CENTRAL OFFICE	405.04	1.08%	\$23
EDUCATION-FARIBAULT SCHOOLS	185.72	0.50%	\$11
EDUCATION-VO-TECH	120.92	0.32%	\$7
GAMING-ADMIN UNIT	2.66	0.01%	
GAMBLING CONTROL	29.33	0.08%	\$2
HEALTH	938.05	2.51%	\$54
MEDICAL EXAMINERS	24.00	0.06%	\$1
NURSING	23.33	0.06%	\$1
PHARMACY	7.00	0.02%	
DENTISTRY	6.50	0.02%	
CHIROPRACTORS	4.91	0.01%	
PSYCHOLOGY	3.66	0.01%	
OPTOMETRY	1.55		
NURSING HOME ADM	2.00	0.01%	
SOCIAL WRK & MNTL HLTH	5.91	0.02%	
SOCIAL WRK LIC BD	0.83		
MARR & FAMILY THERAPY BD	0.91		
UNLIC MNTL HLTH PROV BD	1.16		
VETERINARY MEDICINE	1.25		
HEARING EXAMINER	75.12	0.20%	\$4
HIGHER ED COORD BD	71.26	0.19%	\$4
HIGHER ED FAC AUTH	3.00	0.01%	
HOUSING FINANCE	135.87	0.36%	\$8
HUMAN RIGHTS	70.75	0.19%	\$4
HUMAN SERVICES-CENTRAL OFFICE	1,191.51	3.19%	\$69
HUMAN SERVICES-INSTITUTIONS	5,470.82	14.63%	\$317
INDIAN AFFAIRS	5.75	0.02%	

28.4
EMPLOYEE
RELATIONS
PRSNL ADMN

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

INVESTMENT BOARD	24.75	0.07%	\$1
IRON RANGE RESOURCES	140.21	0.37%	\$8
JOBS & TRAINING	1,974.76	5.28%	\$115
LABOR & INDUSTRY	354.46	0.95%	\$21
MILITARY AFFAIRS	332.56	0.89%	\$19
NATURAL RESOURCES	2,602.38	6.96%	\$151
BOXING	1.50		
BARBERS	2.00	0.01%	
ELECTRICITY	20.83	0.06%	\$1
ARCHITECTS & ENG	6.70	0.02%	
ACCOUNTANCY	4.00	0.01%	
PARI-MUTUAL RACING	12.00	0.03%	\$1
PLANNING	105.71	0.28%	\$6
POLLUTION CONTROL	718.04	1.92%	\$42
PUB EMP RET ASSN	64.50	0.17%	\$4
PUBLIC SAFETY	1,833.25	4.90%	\$106
PUBLIC SERVICE	128.73	0.34%	\$7
PUBLIC UTIL COMM	38.20	0.10%	\$2
REVENUE	1,165.89	3.12%	\$68
SECRETARY OF STATE	70.66	0.19%	\$4
STATE LOTTERY	193.95	0.52%	\$11
STATE RETIREMENT	37.60	0.10%	\$2
STATE UNIV SYSTEM	4,859.91	13.00%	\$282
TEACHERS RETIREMENT	49.00	0.13%	\$3
TRADE & ECON DEV	238.91	0.64%	\$14
TRANSPORTATION	5,249.31	14.04%	\$304
TRANSPORTATION REG BD	9.08	0.02%	\$1
VETERANS AFFAIRS	35.33	0.09%	\$2
VETERANS HOME BD	475.74	1.27%	\$28
WASTE MGMT BD	52.08	0.14%	\$3
WRKRS COMP CT OF APPEALS	19.78	0.05%	\$1
ZOO	162.46	0.43%	\$9
OTHER	987.93	2.64%	\$64
COLUMN TOTAL	37,393.55	100.00%	

ALLOCATION BASIS:
SOURCE:

ACTUAL EMPLOYEE COUNTS
COMPLEMENT SUMMARY BY PAY PERIOD

(F. Y. 1993 BUDGET)

SCHEDULE 29.1

**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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

MEDIATION SERVICES

	MEDIATION TOTAL	GENERAL ADMIN	STATE AGENCIES	OTHER
SECOND ALLOCATION:	29.2	29.3	29.4	
ALLOCATED ADDITIONS:				
(FIRST STEPDOWN)				
TREASURER - TREASURY	90	90		
ATTY GENL - LEGAL SERVICES	7,264	7,264		
ISB CREDIT	(711)	(711)		
(SECOND STEPDOWN)				
ADMIN - INTERTECH GROUP - RECORDS MGMT	2	2		
ADMIN - INTERTECH GROUP - TELECOM	12	12		
ADMIN - INFO POLICY OFF. - STATEWIDE SYS	17	17		
ADMIN - OPERATIONS MGMT - CENTRAL MAIL	30	30		
ADMIN - OPERATIONS MGMT - EMPLOYEE ASSIST	9	9		
ADMIN - MATERIALS MGMT - INVENTORY MGMT	1	1		
ADMIN - MATERIALS MGMT - PROCUREMENT	12	12		
FINANCE - BUDGETS - CONTROL	27	27		
FINANCE - BUDGET - SUPPORT	20	20		
FINANCE - ACCOUNTING - ACCOUNTING	94	94		
FINANCE - OTHER - FINANCIAL RPTG	10	10		
FINANCE - OTHER - CENTRAL PAYROLL	20	20		
EMPLOYEE REL - PRSNL ADMN	1	1		
ATTORNEY GENERAL DIRECT BILLED CREDIT	(5,989)	(5,989)		
ALLOCATED ADDITIONS	909	909		
DISTRIBUTED ALLOCATED COSTS		(909)	9	900
ALLOCABLE COSTS	909		9	900
DISALLOWED	(900)			(900)
NET ALLOCATED	\$9		\$9	

29.3
MEDIATION
SERVICES

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

MEDIATION SERVICES			(\$909)
MEDIATIONS SVCS - STATE AGENCIES	15,343.00	0.95%	\$9
MEDIATION SVCS - OTHER	1,597,479.00	99.05%	\$900

USER DEPARTMENTS

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COLUMN TOTAL	1,612,822.00	100.00%	
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ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

29.4
 MEDIATION
 SERVICES
 STATE AGNCS

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

MEDIATIONS SVCS--STATE AGENCIES

TREASURER	8.00	0.02%	(\$9)
ATTORNEY GENERAL	98.00	0.28%	

USER DEPARTMENTS

=====

ADMIN--BUILDING CODE & CONST COORD	24.00	0.07%	
ADMIN--PLANT MGMT	162.00	0.47%	
ADMIN--STATE REGISTER & DOCUMENTS	21.00	0.06%	
ADMIN--MICROGRAPHICS	12.00	0.03%	
ADMIN--STARS	5.00	0.01%	
ADMIN--TELECOMMUNICATIONS	5.50	0.02%	
ADMIN--MOTOR POOL	17.00	0.05%	
ADMIN--STATE PRINTER	61.00	0.18%	
ADMIN--CENTRAL STORES	11.00	0.03%	
ADMIN--MTLS SERVICES DISTRIBUTION	8.00	0.02%	
ADMIN--COMPUTER SERVICES	266.00	0.77%	
ADMIN--ADDRESSING & INSERT	15.00	0.04%	
ADMIN--MATERIALS TRANSFER	11.00	0.03%	
ADMIN--MGMT ANALYSIS--SP FD	9.00	0.03%	
ADMIN--RISK MGMT	1.00		
ADMIN--VOLUNTEER SERVICES	1.00		
AGRICULTURE	442.00	1.28%	
ANIMAL HEALTH BD	36.00	0.10%	
ARTS BOARD	12.00	0.03%	
AUDITOR	98.00	0.28%	
COMMERCE	199.00	0.58%	
COMMUNICATION IMPAIRED BD	1.00		
COMMUNITY COLLEGE BD	2,289.00	6.65%	\$1
CORRECTIONS	2,125.00	6.17%	\$1
DISABILITY COUNCIL	7.00	0.02%	
EDUCATION--CENTRAL OFFICE	357.00	1.04%	
EDUCATION--FARIBAULT SCHOOLS	197.00	0.57%	
EDUCATION--VO--TECH	102.00	0.30%	
HEALTH	869.00	2.52%	
MEDICAL EXAMINERS	21.00	0.06%	
NURSING	22.00	0.06%	
PHARMACY	5.00	0.01%	
DENTISTRY	6.00	0.02%	
CHIROPRACTORS	4.00	0.01%	
PSYCHOLOGY	2.00	0.01%	
OPTOMETRY	1.00		
NURSING HOME ADM	1.00		
SOCIAL WRK LIC BD	7.00	0.02%	
MARR & FAMILY THERAPY BD	1.00		
VETERINARY MEDICINE	2.00	0.01%	
HEARING EXAMINER	31.00	0.09%	
HIGHER ED COORD BD	34.00	0.10%	
HIGHER ED FAC AUTH	2.00	0.01%	
HOUSING FINANCE	124.00	0.36%	
HUMAN RIGHTS	60.00	0.17%	
HUMAN SERVICES--CENTRAL OFFICE	1,092.00	3.17%	
HUMAN SERVICES--INSTITUTIONS	5,590.00	16.24%	\$1
INDIAN AFFAIRS	6.00	0.02%	
INVESTMENT BOARD	15.00	0.04%	
IRON RANGE RESOURCES	90.00	0.26%	
JOBS & TRAINING	1,833.00	5.33%	
LABOR & INDUSTRY	330.00	0.96%	
MILITARY AFFAIRS	341.00	0.99%	
NATURAL RESOURCES	2,681.00	7.79%	\$1
BARBERS	2.00	0.01%	
ELECTRICITY	17.00	0.05%	
ARCHITECTS & ENG	6.00	0.02%	
ACCOUNTANCY	3.00	0.01%	
PLANNING	41.00	0.12%	

29.4
MEDIATION
SERVICES
STATE AGNCS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

- ALLOCATION CALCULATION

POLLUTION CONTROL	677.00	1.97%	
PUB EMP RET ASSN	62.00	0.18%	
PUBLIC SAFETY	1,754.00	5.10%	
PUBLIC SERVICE	117.00	0.34%	
PUBLIC UTIL COMM	27.00	0.08%	
REVENUE	1,065.00	3.09%	
SECRETARY OF STATE	62.00	0.18%	
STATE RETIREMENT	33.00	0.10%	
STATE UNIV SYSTEM	4,293.00	12.47%	\$1
TEACHERS RETIREMENT	43.00	0.12%	
TRADE & ECON DEV	224.00	0.65%	
TRANSPORTATION	5,238.00	15.22%	\$1
TRANSPORTATION REG BD	5.00	0.01%	
VETERANS AFFAIRS	29.00	0.08%	
VETERANS HOME BD	529.00	1.54%	
WASTE MGMT BD	48.00	0.14%	
WRKRS COMP CT OF APPEALS	6.00	0.02%	
ZOO	235.00	0.68%	
OTHER	130.00	0.38%	\$3
COLUMN TOTAL	34,416.50	100.00%	

ALLOCATION BASIS:
SOURCE:

EMPLOYEES BY BARGAINING UNITS
COMPUTER REPORT EMPLOYEES BY BARGAINING UNITS

(F.Y. 1993 BUDGET)

SCHEDULE 30.1

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

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

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

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

LEGISLATIVE AUDITS

	OLA TOTAL	GEN'L ADMIN	FIN'L AUDITS	PROGRAM AUDITS	SINGLE AUDITS
SECOND ALLOCATION:	30.2	30.3	30.4	30.5	30.6
ALLOCATED ADDITIONS:					
(FIRST STEPDOWN)					
TREASURER - TREASURY	119	119			
ATTY GENL - LEGAL SERVICES	3,802	3,802			
ISB CREDIT	(823)	(823)			
(SECOND STEPDOWN)					
ADMIN - PROPERTY MGMT - LEASING	3	3			
ADMIN - INTERTECH GROUP - RECORDS MGMT	8	8			
ADMIN - INTERTECH GROUP - TELECOM	13	13			
ADMIN - INFO POLICY OFF. - STATEWIDE SYS	20	20			
ADMIN - OPERATIONS MGMT - CENTRAL MAIL	12	12			
ADMIN - OPERATIONS MGMT - EMPLOYEE ASSIST	29	29			
ADMIN - MATERIALS MGMT - INVENTORY MGMT	2	2			
ADMIN - MATERIALS MGMT - PROCUREMENT	17	17			
FINANCE - BUDGETS - CONTROL	36	36			
FINANCE - BUDGET - SUPPORT	31	31			
FINANCE - ACCOUNTING - ACCOUNTING	124	124			
FINANCE - OTHER - FINANCIAL RPTG	13	13			
FINANCE - OTHER - CENTRAL PAYROLL	69	69			
EMPLOYEE REL - PRSNL ADMN	4	4			
LEGIS AUDIT - FINANCIAL			88092		
LEGIS AUDIT - SINGLE AUDITS					13771
ALLOCATED ADDITIONS	3,479	3,479	88,092		13,771
DISTRIBUTED ALLOCATED COSTS		(3,479)	3,145		334
ALLOCABLE COSTS	3,479		91,237		14,105
DISALLOWED					
NET ALLOCATED	\$3,479		\$91,237		\$14,105

30.3
LEGISLATIVE
AUDITS

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN
=====

SECOND STEPDOWN
=====

LEGISLATIVE AUDITS			(\$3,479)
LEGIS AUDITS - FINANCIAL AUDITS	1,752,976.00	90.40%	\$3,145
LEGIS AUDITS - SINGLE AUDITS	186,157.00	9.60%	\$334

USER DEPARTMENTS
=====

COLUMN TOTAL	1,939,133.00	100.00%	
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ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

30.4
LEGISLATIVE
AUDITS
FINANCIAL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

LEGIS AUDITS--FINANCIAL AUDITS

TREASURER	1,144.00	2.11%	\$1,929
ATTORNEY GENERAL	484.50	0.90%	\$817

USER DEPARTMENTS

=====

AGRICULTURE	917.50	1.70%	\$1,547
ARTS BOARD	413.00	0.76%	\$696
AUDITOR	386.00	0.71%	\$651
COMMERCE	628.50	1.16%	\$1,060
COMMUNICATION IMPAIRED BD	98.50	0.18%	\$166
COMMUNITY COLLEGE BD	6,038.00	11.16%	\$10,180
CORRECTIONS	2,400.40	4.44%	\$4,047
DISABILITY COUNCIL	253.50	0.47%	\$427
EDUCATION--CENTRAL OFFICE	1,501.00	2.77%	\$2,531
EDUCATION--VO--TECH	375.50	0.69%	\$633
GAMING--ADMIN UNIT	2.00		\$3
GREATER MN CORP.	658.00	1.22%	\$1,109
HEALTH	786.00	1.45%	\$1,325
MEDICAL EXAMINERS	72.00	0.13%	\$121
PHARMACY	164.50	0.30%	\$277
DENTISTRY	7.50	0.01%	\$13
CHIROPRACTORS	19.00	0.04%	\$32
OPTOMETRY	171.00	0.32%	\$288
SOCIAL WRK & MNTL HLTH	226.00	0.42%	\$381
HIGHER ED COORD BD	17.00	0.03%	\$29
HOUSING FINANCE	938.00	1.73%	\$1,581
HUMAN RIGHTS	399.50	0.74%	\$674
HUMAN SERVICES--CENTRAL OFFICE	2,017.80	3.73%	\$3,402
HUMAN SERVICES--INSTITUTIONS	2,005.50	3.71%	\$3,381
INVESTMENT BOARD	2,845.00	5.26%	\$4,797
IRON RANGE RESOURCES	860.50	1.59%	\$1,451
JOBS & TRAINING	2,285.00	4.22%	\$3,852
LABOR & INDUSTRY	855.00	1.58%	\$1,441
MILITARY AFFAIRS	331.50	0.61%	\$559
NATURAL RESOURCES	2,887.00	5.33%	\$4,867
ACCOUNTANCY	203.50	0.38%	\$343
PLANNING	309.50	0.57%	\$522
POLLUTION CONTROL	168.50	0.31%	\$284
PUB EMP RET ASSN	845.00	1.56%	\$1,425
PUBLIC SAFETY	1,350.00	2.49%	\$2,276
PUBLIC SERVICE	16.00	0.03%	\$27
REVENUE	2,775.00	5.13%	\$4,679
SECRETARY OF STATE	493.50	0.91%	\$832
STATE LOTTERY	743.00	1.37%	\$1,253
STATE RETIREMENT	1,409.50	2.60%	\$2,376
STATE UNIV SYSTEM	2,685.50	4.96%	\$4,528
TEACHERS RETIREMENT	869.00	1.61%	\$1,465
TRADE & ECON DEV	975.50	1.80%	\$1,645
TRANSPORTATION	2,932.50	5.42%	\$4,944
TRANSPORTATION REG BD	143.00	0.26%	\$241
VETERANS HOME BD	1,118.50	2.07%	\$1,886
WRKRS COMP CT OF APPEALS	2.00		\$3
ZOO	432.50	0.80%	\$729
OTHER	4,456.00	8.23%	\$7,512

COLUMN TOTAL

54,116.20 100.00%

ALLOCATION BASIS:
SOURCE:

ACTUAL HOURS OF SERVICE
DEPUTY LEGISLATIVE AUDITOR

30.6
LEGISLATIVE
AUDITS
SINGLE

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

LEGIS AUDITS-SINGLE AUDITS

(\$14,105)

USER DEPARTMENTS

=====

COMMUNITY COLLEGE BD	1,038.50	15.89%	\$2,241
EDUCATION-CENTRAL OFFICE	817.00	12.50%	\$1,763
EDUCATION-VO-TECH	268.00	4.10%	\$578
HEALTH	129.00	1.97%	\$278
HUMAN SERVICES-CENTRAL OFFICE	920.00	14.07%	\$1,985
JOBS & TRAINING	861.00	13.17%	\$1,858
LABOR & INDUSTRY	10.00	0.15%	\$22
MILITARY AFFAIRS	115.00	1.76%	\$248
NATURAL RESOURCES	281.00	4.30%	\$606
STATE UNIV SYSTEM	1,122.00	17.16%	\$2,421
TRADE & ECON DEV	287.00	4.39%	\$619
TRANSPORTATION	688.50	10.53%	\$1,486

COLUMN TOTAL

6,537.00

100.00%

ALLOCATION BASIS:
SOURCE:

ACTUAL HOURS OF SERVICE
DEPUTY LEGISLATIVE AUDITOR

(F.Y. 1993 BUDGET)

SCHEDULE 31.1

**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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

TREASURER

	TREASURER TOTAL	GENERAL ADMIN	TREASURY	OTHER
ALLOCATED ADDITIONS:	31.2		31.3	31.4
(FIRST STEPDOWN)				
LEGIS AUDITS-SINGLE AUDITS	222		222	
TREASURER-TREASURY	4,559		4,559	
ATTY GENL-LEGAL SERVICES	(275)		(275)	
(SECOND STEPDOWN)				
ADMIN-ADMIN MGMT-FISCAL-B	2		2	
ADMIN-PROPERTY MGMT-LEASING	21		21	
ADMIN-INTERTECH GROUP	3		3	
ADMIN-INTERTECH GROUP-TELECOM	7		7	
ADMIN-INFO POLICY OFF.-STATEWIDE SYS	3		3	
ADMIN-OPERATIONS MGMT	5		5	
ADMIN-OPERATIONS MGMT-EMPLOYEE ASSIST	1		1	
ADMIN-MATERIALS MGMT	5		5	
FINANCE - FISCAL MGMT & ADMN-DEPT ADMIN	67		67	
FINANCE-BUDGETS-CONTROL	31		31	
FINANCE-BUDGET-SUPPORT	232		232	
FINANCE-ACCOUNTING-ACCOUNTING	24		24	
FINANCE-ACCOUNTING-OTHER	11		11	
FINANCE-OTHER-SINGLE AUDIT	1		1	
MEDIATIONS SVCS-STATE AGENCIES	1,929		1,929	
ATTORNEY GENERAL DIRECT BILLED CREDIT	6,848			
ALLOCATED ADDITIONS	6,848	6,848		
DISTRIBUTED ALLOCATED COSTS		(6,848)	1,601	5,247
ALLOCABLE COSTS	6,848		1,601	5,247
DISALLOWED	(5,247)			(5,247)
NET ALLOCATED	1,601		1,601	

31.3
TREASURER

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

TREASURER			(\$6,848)
TREASURER-TREASURY	301,927.00	23.38%	\$1,601
TREASURER-OTHER	989,458.00	76.62%	\$5,247

USER DEPARTMENTS

=====

COLUMN TOTAL	1,291,385.00	100.00%	
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ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

31.4
 TREASURER
 TREASURY

STATE OF MINNESOTA
 ALLOCATION DETAIL
 1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN

=====

SECOND STEPDOWN

=====

TREASURER-TREASURY			(\$1,601)
ATTORNEY GENERAL	21,796.00	0.37%	\$6

USER DEPARTMENTS

=====

ADMIN-BUILDING CODE & CONST COORD	2,053.00	0.04%	\$1
ADMIN-BUILDING FUND	7,722.00	0.13%	\$2
ADMIN-PLANT MGMT	10,902.00	0.19%	\$3
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	0.09%	\$1
ADMIN-MICROGRAPHICS	1,976.00	0.03%	\$1
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.04%	\$1
ADMIN-STARS	400.00	0.01%	
ADMIN-TELECOMMUNICATIONS	22,861.00	0.39%	\$6
ADMIN-MOTOR POOL	24,132.00	0.41%	\$7
ADMIN-STATE PRINTER	16,449.00	0.28%	\$5
ADMIN-CENTRAL STORES	21,159.00	0.36%	\$6
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	0.04%	\$1
ADMIN-COMMUTER VANS	474.00	0.01%	
ADMIN-COMPUTER SERVICES	17,706.00	0.30%	\$5
ADMIN-ADDRESSING & INSERT	923.00	0.02%	
ADMIN-CAPITOL PARKING	2,680.00	0.05%	\$1
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.01%	
ADMIN-911 EMERGENCY	4,341.00	0.07%	\$1
ADMIN-RISK MGMT	1,230.00	0.02%	
ADMIN-VOLUNTEER SERVICES	295.00	0.01%	
ADMIN-OTHER	1,464.00	0.03%	
AGRICULTURE	48,620.00	0.83%	\$13
ANIMAL HEALTH BD	4,396.00	0.08%	\$1
ARTS BOARD	3,842.00	0.07%	\$1
AUDITOR	5,446.00	0.09%	\$1
COMMERCE	29,101.00	0.50%	\$8
COMMUNITY COLLEGE BD	147,632.00	2.53%	\$41
CORRECTIONS	145,450.00	2.49%	\$40
DISABILITY COUNCIL	1,300.00	0.02%	
EDUCATION-CENTRAL OFFICE	109,626.00	1.88%	\$30
EDUCATION-FARIBAULT SCHOOLS	6,700.00	0.11%	\$2
EDUCATION-VO-TECH	23,697.00	0.41%	\$7
GAMING-ADMIN UNIT	198.00		
GAMBLING CONTROL	2,901.00	0.05%	\$1
HEALTH	93,562.00	1.60%	\$26
MEDICAL EXAMINERS	4,050.00	0.07%	\$1
NURSING	5,163.00	0.09%	\$1
PHARMACY	1,881.00	0.03%	\$1
DENTISTRY	2,557.00	0.04%	\$1
CHIROPRACTORS	1,460.00	0.03%	
PSYCHOLOGY	1,192.00	0.02%	
OPTOMETRY	474.00	0.01%	
NURSING HOME ADM	726.00	0.01%	
SOCIAL WRK & MNTL HLTH	1,613.00	0.03%	
SOCIAL WRK LIC BD	728.00	0.01%	
MARR & FAMILY THERAPY BD	599.00	0.01%	
UNLIC MNTL HLTH PROV BD	789.00	0.01%	
PODIATRY	302.00	0.01%	
VETERINARY MEDICINE	546.00	0.01%	
HEARING EXAMINER	5,757.00	0.10%	\$2
HIGHER ED COORD BD	92,894.00	1.59%	\$26
HIGHER ED FAC AUTH	35.00		
HOUSING FINANCE	14,647.00	0.25%	\$4
HUMAN RIGHTS	2,333.00	0.04%	\$1
HUMAN SERVICES-CENTRAL OFFICE	351,375.00	6.02%	\$96
HUMAN SERVICES-INSTITUTIONS	93,160.00	1.60%	\$26
INDIAN AFFAIRS	1,413.00	0.02%	
INVESTMENT BOARD	2,235.00	0.04%	\$1
IRON RANGE RESOURCES	18,890.00	0.32%	\$5
JOBS & TRAINING	256,511.00	4.40%	\$70

ALLOCATION CALCULATION

LABOR & INDUSTRY	51,644.00	0.89%	\$14
MILITARY AFFAIRS	23,212.00	0.40%	\$6
NATURAL RESOURCES	336,653.00	5.77%	\$92
BOXING	403.00	0.01%	
BARBERS	678.00	0.01%	
ELECTRICITY	4,742.00	0.08%	\$1
ARCHITECTS & ENG	2,781.00	0.05%	\$1
ABSTRACTORS	145.00		
ACCOUNTANCY	2,470.00	0.04%	\$1
PEACE OFFICERS	2,117.00	0.04%	\$1
PARI-MUTUAL RACING	4,186.00	0.07%	\$1
PLANNING	9,964.00	0.17%	\$3
POLLUTION CONTROL	49,789.00	0.85%	\$14
PUB EMP RET ASSN	230,417.00	3.95%	\$63
PUBLIC SAFETY	586,510.00	10.06%	\$161
PUBLIC SERVICE	9,998.00	0.17%	\$3
PUBLIC UTIL COMM	3,429.00	0.06%	\$1
REVENUE	1,957,116.00	33.56%	\$537
SECRETARY OF STATE	14,824.00	0.25%	\$4
STATE LOTTERY	1,536.00	0.03%	
STATE RETIREMENT	95,371.00	1.64%	\$26
STATE UNIV SYSTEM	191,987.00	3.29%	\$53
TEACHERS RETIREMENT	133,575.00	2.29%	\$37
TRADE & ECON DEV	37,603.00	0.64%	\$10
TRANSPORTATION	242,096.00	4.15%	\$66
VETERANS AFFAIRS	7,328.00	0.13%	\$2
VETERANS HOME BD	24,443.00	0.42%	\$7
WASTE MGMT BD	3,703.00	0.06%	\$1
WRKRS COMP CT OF APPEALS	543.00	0.01%	
ZOO	24,730.00	0.42%	\$7
OTHER	125,065.00	2.14%	\$36
COLUMN TOTAL	5,832,073.00	100.00%	

ALLOCATION BASIS:
 SOURCE:

ACCOUNTING TRANSACTIONS PLUS SUBSYSTEM WA
 COMPUTER REPORT AND WARRANT LOGS

(F.Y. 1993 BUDGET)

SCHEDULE 32.1

**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 OF COST TO BE ALLOCATED BY FUNCTION

1993 BUDGET PLAN

STATE OF MINNESOTA

ATTORNEY GENERAL

	ATTY GEN'L TOTAL	GEN'L ADMIN	LEGAL SERVICES	HEALTH BOARDS	OTHER
SECOND ALLOCATION:	32.2				
ALLOCATED ADDITIONS:					
(FIRST STEPDOWN)					
ATTY GEN'L - LEGAL SERVICES	6,749,040	6,749,040			
STATE AUDITOR - SINGLE AUDITS	28	28			
ISB CREDIT	(229)	(229)			
(SECOND STEPDOWN)					
ADMIN - PROPERTY MGMT - LEASING	18	18			
ADMIN - INTERTECH GROUP - RECORDS MGMT	150	150			
ADMIN - INTERTECH GROUP - TELECOM	150	150			
ADMIN - INFO POLICY OFF. - STATEWIDE SYS	6	6			
ADMIN - OPERATIONS MGMT - CENTRAL MAIL	167	167			
ADMIN - OPERATIONS MGMT - EMPLOYEE ASSIST	153	153			
ADMIN - MATERIALS MGMT - INVENTORY MGMT	7	7			
ADMIN - MATERIALS MGMT - PROCUREMENT	68	68			
FINANCE - BUDGETS - CONTROL	352	352			
FINANCE - BUDGET - SUPPORT	455	455			
FINANCE - ACCOUNTING - ACCOUNTING	1,219	1,219			
FINANCE - OTHER - FINANCIAL RPTG	125	125			
FINANCE - OTHER - CENTRAL PAYROLL	361	361			
EMPLOYEE REL - PRSNL ADMN	22	22			
LEGIS AUDITS - FINANCIAL AUDITS	817	817			
TREASURER - TREASURY	6	6			
ALLOCATED ADDITIONS	6,752,915	6,752,915			
DISTRIBUTED ALLOCATED COSTS	(4,506,143)	(6,752,915)	504,056	1,742,718	
ALLOCABLE COSTS	2,246,772		504,056	1,742,718	
DISALLOWED	(2,246,772)		(504,056)	(1,742,718)	

32.3
ATTORNEY
GENERAL

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION

FIRST STEPDOWN
=====

SECOND STEPDOWN
=====

ATTORNEY GENERAL			(\$6,752,915)
ATTY GENL-HEALTH BOARDS	1,426,000.00	7.46%	\$504,056
ATTY GENL-OTHER	4,930,231.00	25.81%	\$1,742,715

USER DEPARTMENTS
=====

OTHER	12,748,117.00	66.73%	\$4,506,144
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COLUMN TOTAL	19,104,348.00	100.00%	
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ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

Billed Services

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES
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Building Space Costs

Nature and Extent of Services	A-1
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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
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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
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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
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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES
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Nature and Extent of Services	F-1
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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES
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F.Y. 1991
ACTUAL

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES
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Directory.y
Revised: December 17, 1991

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

	1991 (FY1)	1990 (FY0)
ASSETS		
CURRENT ASSETS		
Cash	2,110,434.13	992,727.01
Accounts Receivable - From Operations (Note 1)	283,425.74	885,533.93
- Other (Note 4)	209,641.08	37,793.23
Supplies Inventory (Note 1)	184,243.93	167,104.69
Prepaid Expenses	0.00	0.00
	-----	-----
Total Current Assets	2,787,744.88	2,083,158.86
NON-CURRENT ASSETS		
Fixed Assets (Note 1)	1,695,341.88	1,678,283.87
Less: Accumulated Depreciation	(1,242,850.15)	(1,143,426.89)
Capital Leases (Note 2)	5,444.47	5,444.47
Less: Accumulated Amortization	(5,368.87)	(4,461.46)
Master Lease Bond Issuance Costs	4,563.42	8,297.65
Building Improvements (Note 1)	1,025,019.07	1,025,019.07
Less: Accumulated Amortization	(88,834.98)	(47,834.22)
	-----	-----
Total Non-Current Assets	1,393,314.84	1,521,322.49
	-----	-----
TOTAL ASSETS	4,181,059.72	3,604,481.35
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	277,346.70	281,170.28
Contracts Payable - Capital Leases (Note 2)	0.00	0.00
Revenue Bonds Payable - Master Lease (Note 2)	118,708.60	134,263.26
Loans Payable to Master Lease III Fund (Note 2)	5,266.65	5,033.86
Loans Payable	0.00	0.00
Salaries Payable	179,849.88	183,702.04
Accrued Interest	1,050.62	1,707.67
Deferred Revenue	37,541.94	73,788.28
Compensated Absences Payable	364,566.92	326,228.75
Due to Other Funds	0.00	0.00
	-----	-----
Total Current Liabilities	984,331.31	1,005,894.14
LONG-TERM LIABILITIES		
Revenue Bonds Payable - Master Lease (Note 2)	57,024.90	175,733.50
Loans Payable to Master Lease III Fund (Note 2)	18,335.39	23,602.04
Loans Payable	0.00	0.00
Compensated Absences Payable	132,511.83	125,311.03
	-----	-----
Total Long-Term Liabilities	207,872.12	324,646.57
	-----	-----
Total Liabilities	1,192,203.43	1,330,540.71
FUND EQUITY		
Contributions from the General Fund (Note 3)	413,933.00	413,933.00
Retained Earnings	2,334,317.34	1,617,615.53
Contributed Capital	250,429.78	250,429.78
Less: Accumulated Amortization	(9,823.83)	(8,037.67)
	-----	-----
Total Fund Equity	2,988,856.29	2,273,940.64
	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	4,181,059.72	3,604,481.35
	=====	=====

STATE OF MINNESOTA
 PLANT MANAGEMENT
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS
 ? FOUR QUARTERS ENDING JUNE 30

	1991 (FY1)	1990 (FY0)
OPERATING REVENUE (Note 1)		
Revenue from Space Leases	14,029,051.31	13,397,558.17
Revenue from Materials Transfer Services	504,436.06	414,386.80
Revenue from Central Maintenance and Alpha	227,241.65	186,448.83
Other Revenue	366,715.48	327,657.01
	-----	-----
Total Operating Revenue	15,127,444.50	14,326,050.81
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	5,748,200.42	5,317,609.50
Rent - Space	0.00	0.00
Other Rent	8,835.98	8,038.18
Maintenance & Repairs	689,388.60	1,184,941.79
Insurance	187,982.99	180,814.48
Printing	5,819.05	5,928.42
Professional & Technical Services	441,117.12	546,529.52
Data Processing	19,033.42	10,498.64
Other Purchased Services	373,540.08	354,512.08
Communications	39,163.82	30,353.24
Travel	13,317.36	12,576.88
District Heat	1,145,591.75	1,102,861.80
Other Utilities	2,426,562.31	2,305,747.16
Fees	19,556.38	9,552.13
Materials & Supplies	504,075.37	559,087.14
Fuel for Heating	21,470.75	23,140.71
Indirect Costs	394,850.00	344,964.00
Interest on Bonds	309,569.00	309,569.00
Other Interest	18,348.73	24,793.47
Depreciation of Equipment (Note 1)	116,905.58	117,434.12
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	3,734.23	3,466.24
Amortization of Building Improvements (Note 1)	41,000.76	41,000.76
Other Expenses	2,311.27	2,871.24
	-----	-----
Total Operating Expenses	14,436,188.38	14,402,103.91
OPERATING INCOME (LOSS)		
	691,256.12	(76,053.10)
NON-OPERATING REVENUE (EXPENSES)		
Interest Revenue	22,606.20	29,943.33
Gain (Loss) on Fixed Assets	1,053.33	269.06
	-----	-----
Total Non-Operating Revenue (Expenses)	23,659.53	30,212.39
NET INCOME (LOSS)		
	714,915.65	(45,840.71)
Adjustment for Amortization of Contributed Capital		
	1,786.16	1,786.16
	-----	-----
Increase (Decrease) in Retained Earnings	716,701.81	(44,054.55)
Retained Earnings - Beginning of Period		
	1,617,615.53	1,661,670.08
Adjustments to Retained Earnings		
	0.00	0.00
	-----	-----
Retained Earnings - End of Period	2,334,317.34	1,617,615.53
	=====	=====

STATE OF MINNESOTA
 PLANT MANAGEMENT
 STATEMENT OF CASH FLOWS
 FOR FOUR QUARTERS ENDING JUNE 30

1991
 (FY1)

CASH FLOWS FROM OPERATING ACTIVITIES:

Operating Income 691,256.12

Adjustments to Reconcile Operating Income to
 Net Cash Flows from Operating Activities:

Non-Cash Items:

Depreciation of Equipment 116,905.58
 Amortization of Capital Leases 907.41
 Amortization of Bond Issuance Costs 3,734.23
 Amortization of Building Improvements 41,000.76

Change in Assets/Liabilities:

Accounts Receivable 430,260.34
 Supplies Inventory (17,139.24)
 Prepaid Expenses 0.00
 Accounts Payable (3,823.58)
 Salaries Payable (3,852.16)
 Accrued Compensated Absences 45,538.97
 Deferred Revenue (36,246.34)

Non-Operating Items:

Interest and Financing Costs 327,917.73

Total Reconciling Items to be Added (Deducted) 905,203.70

Net Cash Flows From Operating Activities 1,596,459.82

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:

Capital Contribution 0.00

Net Cash Flows from Non-Capital Financing Activities 0.00

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Investments in Fixed Assets (34,719.25)
 Proceeds from Sale of Fixed Assets 1,232.25
 Investment in Building Improvements 0.00
 Capital Debt Interest Disbursements-Building Construction Bonds (309,569.00)
 Capital Debt Interest Disbursements-Revenue Bonds (Master Lease) (19,005.78)
 Capital Debt Bond Issuance Costs (Master Lease) 0.00
 Proceeds from Loans - Master Lease III 0.00
 Repayment of Loans - Master Lease III (5,033.86)
 Proceeds from Capital Debt Revenue Bond Sales - Master Lease II 0.00
 Repayment of Capital Debt Revenue Bond Principal (Master Lease) (134,263.26)
 Capital Lease Payments 0.00

Net Cash Flows from Capital Financing Activities (501,358.90)

CASH FLOWS FROM INVESTING ACTIVITIES:

Investment Interest Receipts 22,606.20

NET INCREASE (DECREASE) IN CASH 1,117,707.12

Cash and Investments, Beginning of Period, As Reported 992,727.01
 Change in Reporting Principal 0.00

Cash and Cash Equivalents, Beginning of Period 992,727.01

Cash and Cash Equivalents, End of Period 2,110,434.13

SCHEDULE OF NON-CASH FINANCING, CAPITAL AND INVESTING ACTIVITIES

No activity in the Fourth Quarter.

STATE OF MINNESOTA
 PLANT MANAGEMENT
 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, 1990. Historical comparison information is also consolidated.

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 billing 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 \$394,850 for fiscal year 1991.

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 28, 1991.

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 1991.

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 in 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 all financed for a five year period. In FY87 a garbage packer was purchased under Master Lease and financed for five years.

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

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, 1990:

		MASTER LEASE REVENUE BONDS	MASTER LEASE III LOANS PAYABLE
Fiscal year ending June 30:	1991	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		27,841.02	6,049.90
Present Value of Net Minimum Payments		309,996.76	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 unallotment process in May 1986, due to budget restrictions, removed an additional \$141,400 from the contributions, leaving \$961,850 as of May 1986. The Capitol Security Division portion was returned to Plant Management in July 1987 when Capitol Security returned to General Fund operations, leaving \$1,108,600. Effective July 1, 1989, \$792,000 of contributed capital 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. SIGNIFICANT EVENTS:

In December 1990, the Plant Management Fund transferred money to the General Fund for building depreciation and bond interest costs associated with the new Judicial Building for the period 9/1/90 - 12/31/90. These costs (\$96,320.00 - building depreciation, \$505,245.32 - bond interest) were to be collected by Plant Management in the lease rates. In January 1991, an agreement was made between the Department of Administration, the Department of Finance and the Supreme Court, whereby the depreciation and bond interest costs would not be included in the lease rates to the Judicial Building for FY-91. This was due to a mistake in the original calculation of the rent rate that was used by the Supreme Court in their FY-91 appropriation request. Starting in FY-92, lease rates for the Judicial Building will include depreciation and bond interest. The lease for the Judicial Building for FY-91 will be amended by the Real Estate Management Division. In February 1991, the payments to the General Fund of \$96,320.00 and \$505,245.32 were reversed by NA29 transactions in SWA.

5. QUARTERLY INFORMATION:

Net Income (Loss) for the first quarter was (\$110,118.92), for the second quarter was (\$94,686.37), for the third quarter was \$470,111.32, and is \$449,609.31 for the fourth quarter.

Retained Earnings at the end of the first quarter was \$1,507,943.15, at the end of the second quarter was \$1,413,703.32, at the end of the third quarter was \$1,884,261.49, and is \$2,334,317.34 at the end of the fourth quarter.

STATE OF MINNESOTA
 PLANT MANAGEMENT
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS BY COST CENTER
 FOR FOUR QUARTERS ENDED JUNE 30, 1991

	Fund Total	Leases	Materials Transfer				Repair & Other Jobs(ROJ)	Alpha
			Movers	Mail	Stores/Dupl.	Setup/Take Down		
OPERATING REVENUE								
Revenue from Space Leases	14,029,051.31	14,029,051.31	0.00	0.00	0.00	0.00	0.00	0.00
Revenue from Materials Transfer Services	504,436.06	0.00	205,885.15	165,595.49	115,288.24	17,667.18	0.00	0.00
Revenue from Central Maintenance and Alpha	227,241.65	0.00	0.00	0.00	0.00	0.00	219,079.15	8,162.50
Other Revenue	366,715.48	366,715.48	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenue	15,127,444.50	14,395,766.79	205,885.15	165,595.49	115,288.24	17,667.18	219,079.15	8,162.50
OPERATING EXPENSES								
Salaries & Benefits	5,748,200.42	5,254,313.88	145,329.52	124,083.21	77,887.29	7,375.32	133,210.00	6,001.20
Rent - Space	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Rent	8,835.98	8,014.95	451.39	161.21	161.21	32.24	0.00	14.98
Maintenance & Repairs	689,388.60	681,593.33	3,600.00	2,900.00	206.89	135.98	75.60	876.80
Insurance	187,982.99	172,182.98	8,626.80	3,081.00	3,081.00	616.20	310.00	85.01
Printing	5,819.05	5,819.05	0.00	0.00	0.00	0.00	0.00	0.00
Professional & Technical Services	441,117.12	441,117.12	0.00	0.00	0.00	0.00	0.00	0.00
Data Processing	19,033.42	19,033.42	0.00	0.00	0.00	0.00	0.00	0.00
Other Purchased Services	373,540.08	339,890.36	33,152.87	218.68	218.68	43.74	0.00	15.75
Communications	39,163.82	37,766.96	79.91	28.54	28.54	5.71	0.00	1,254.16
Travel	13,317.36	12,464.34	853.02	0.00	0.00	0.00	0.00	0.00
District Heat	1,145,591.75	1,145,591.75	0.00	0.00	0.00	0.00	0.00	0.00
Other Utilities	2,426,562.31	2,426,522.20	0.00	0.00	0.00	0.00	0.00	40.11
Fees	19,556.38	19,521.38	19.60	7.00	7.00	1.40	0.00	0.00
Materials & Supplies	504,075.37	445,993.58	8,235.61	9,129.47	11,771.11	418.32	28,031.61	495.67
Fuel for Heating	21,470.75	21,470.75	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	394,850.00	369,653.20	10,392.45	3,711.59	3,711.59	742.32	6,475.54	163.31
Interest on Bonds	309,569.00	309,569.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Interest	18,348.73	18,005.08	0.00	343.65	0.00	0.00	0.00	0.00
Depreciation of Equipment	116,905.58	91,609.84	3,233.92	10,680.84	9,122.52	353.88	1,793.64	110.94
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	3,734.23	3,734.23	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	2,311.27	2,311.27	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	14,436,188.38	13,772,992.84	213,975.09	154,345.19	106,195.83	9,725.11	169,896.39	9,057.93
OPERATING INCOME (LOSS)	691,256.12	622,773.95	(8,089.94)	11,250.30	9,092.41	7,942.07	49,182.76	(895.43)
NON-OPERATING REVENUE (EXPENSES)								
Interest Revenue	22,606.20	22,575.23	0.00	30.97	0.00	0.00	0.00	0.00
Gain (Loss) on Fixed Assets	1,053.33	1,053.33	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenue (Expenses)	23,659.53	23,628.56	0.00	30.97	0.00	0.00	0.00	0.00
MET INCOME (LOSS)	714,915.65	646,402.51	(8,089.94)	11,281.27	9,092.41	7,942.07	49,182.76	(895.43)
Adjustment/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	716,701.81	648,188.67	(8,089.94)	11,281.27	9,092.41	7,942.07	49,182.76	(895.43)
Retained Earnings - Beginning of Period	1,617,615.53	1,634,619.98	60,647.88	(60,650.59)	(20,957.36)	(855.38)	(34,096.67)	38,907.67
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	2,334,317.34	2,282,808.65	52,557.94	(49,369.32)	(11,864.95)	7,086.69	15,086.09	38,012.24

Office Memorandum

DATE : June 27, 1991

TO : Dana B. Badgerow
Commissioner of Administration

FROM : Charlie Bielecki *Charlie Bielecki*
Director, Budget Planning and Operations

PHONE : 296-4724

SUBJECT : F.Y. 1992 Plant Management Rates for the Repairs and Other Jobs Cost Center

Pursuant to your recent request, we have approved the following Plant Management rates for the Repairs and Other Jobs cost center for F.Y. 1992:

An increase of \$1.25 per hour in the straight time rate charged for services provided through this cost center. No increase in the chargeable overtime rate.

It is understood that this increase will recover about 25 percent of the losses which have accumulated in this cost center. We are, however, concerned about any continuing losses and ask that you closely monitor and evaluate this activity in terms of its efficiency and future viability.

Please call me if you have further questions or comments.

cc: Bruce Reddemann
Mike Rajacich

<u>Description</u>	<u>F.Y. 1991 Rate</u>	<u>F.Y. 1992 Rate</u>
Straight Time Rate	\$31.25	\$32.50
Premium Time Rate	\$40.00	\$40.00

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : June 27, 1991

TO : Dana B. Badgerow
Commissioner of Administration

FROM : Charlie Bielecki *Charlie Bielecki*
Director, Budget Planning and Operations

PHONE : 296-4724

SUBJECT : F.Y. 1992 Plant Management Rates for Materials Transfer Activity
(consisting of the move crew, mail delivery/courier, central stores/duplicating and rotunda set up/take down cost centers)

Pursuant to your recent request, we have approved the following F.Y. 1992 Plant Management rates for the above noted cost centers.

<u>ITEM</u>	<u>APPROVED FY 1992 RATE</u>
Movers-Regular	\$27.20/hr, an increase of \$1.45.
Movers-Premium	\$32.85/hr, an increase of \$1.75
Mail	\$21.75/hr, an increase of \$1.00
Central stores/duplicating	\$25.75/hr, an increase of \$1.15
Set up/Take down rotunda events	\$16.75/hr, an increase of \$1.15
Chair rental	\$0.50/unit, no change in rate
Table rental	\$4.50/unit, no change in rate
Podium with PA system rental	\$30.00/unit, no change in rate
Expanded PA system w/operator	\$200.00/unit, no change in rate
Backdrop for expanded PA	\$100.00/unit, new rate
Riser (4x8) rental	\$20.00/unit, no change in rate
Skirting for risers	\$15.00/unit, no change in rate
Coat racks (5 ft)	\$5.00/unit, no change in rate
Chrome easels	\$5.00/unit, no change in rate
Indoor power cord	\$25.00/unit, no change in rate
Outdoor power cord	\$50.00/unit, no change in rate
VCR/TV, first day rental	\$35.00/unit, no change in rate
VCR/TV additional days rental	\$15.00/unit, no change in rate

Please call me if you have further questions or comments.

cc: Bruce Reddemann
Mike Rajacich

DEPARTMENT of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : June 27, 1991

TO : Dana B. Badgerow
Commissioner of AdministrationFROM : Charlie Bielecki *Charlie Bielecki*
Director, Budget Planning and Operations

PHONE : 296-4724

SUBJECT : F.Y. 1992 Plant Management Rates for the ALPHA cost center
Pursuant to your recent request, we have approved the following F.Y. 1992
Plant Management rates for the ALPHA cost center:

<u>ITEM</u>	<u>APPROVED FY 1992 RATE</u>
Monitoring devices (temperature, start/stop equipment, security, fire/smoke, etc.)	\$30.00/point, no change in rate

Please call me if you have further questions or comments.

cc: Bruce Reddemann
Mike Rajacich

PLANT MANAGEMENT INTERNAL SERVICES FUND
 BIENNIAL BUDGET LEASE RATES FY92-93
 29-Oct-90

Building	Current Rate FY91	Proposed Rate FY92	Proposed Rate FY93
Administration	\$ 9.92	\$ 10.94	\$ 11.19
Capitol	\$ 10.46	\$ 10.74	\$ 10.93
Capitol Square	\$ 8.79	\$ 8.91	\$ 9.04
Centennial	\$ 8.93	\$ 8.33	\$ 8.60
Ford	\$ 10.44	\$ 11.45	\$ 11.68
Health	\$ 8.45	\$ 9.89	\$ 10.41
State Office	\$ 9.66	\$ 9.04	\$ 9.16
Transportation	\$ 8.29	\$ 8.38	\$ 8.59
Veteran's Service	\$ 11.04	\$ 10.97	\$ 11.18
610 No. Robert *	\$ 7.78	\$ 6.95	\$ 7.06
625 No. Robert	\$ 12.31	\$ 13.04	\$ 13.68
635 No. Robert	\$ 0.00	\$ 0.00	\$ 0.00
671 No. Robert	\$ 0.00	\$ 0.00	\$ 0.00
500-508 Rice St.	\$ 9.37	\$ 9.14	\$ 9.27
127 University Ave.	\$ 12.84	\$ 13.61	\$ 14.05
1246 University Ave.	\$ 7.13	\$ 7.45	\$ 7.63
Historical Society	\$ 8.38	\$ 10.22	\$ 10.39
Duluth Govt. Center	\$ 10.67	\$ 9.67	\$ 10.09
Judicial Bldg.	\$ 18.89	\$ 22.56	\$ 22.79
History Center *		\$ 19.45	\$ 19.47
Storage - All Bldgs.	\$ 2.95	\$ 2.95	\$ 2.95

* = Light Industrial rate where all space in building is leased at this rate and storage rate does not apply.

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 1991 AS OF 9/30/90
 CASH BASIS

BALANCE FORWARD IN		140,784.56
PLUS: RECEIPTS		210,752.52
AVAILABLE		----- 351,537.08
LESS: LIQUIDATIONS as of 9/30/90	64,277.35	(64,277.35)
CASH BALANCE FY 1991 as of 9/30/90		----- 287,259.73 =====
NOTES:		
Estimated receipts to year end -		659,247.48 =====
ANTICIPATED TRANSFER OUT - CENTENNIAL RAMP	203,200.00	-----
Estimated liquidations to year end -		
SALARIES	172,596.00	
RENTS	17,350.00	
REPAIRS	160,396.00	
BONDS & INSURANCE	1.00	
PRINTING	500.00	
PROFESSIONAL	0.00	
BOWMAN - DULUTH	43,413.00	
COMPUTER SERVICES	396.00	
PURCHASED SERVICESS	1,498.00	
TELEPHONES	1,219.00	
MOTOR POOL VEHICLES	13,011.00	
TRAVEL IN/OUT STATE	1,634.00	
UTILITIES	4,826.00	
FEES/FIXED CHARGES	500.00	
SUPPLIES	20,753.00	
SALES TAX TO REVENUE	20,000.00	
EQUIPMENT PURCHASE	0.00	
REFUNDS	832	
STATEWIDE INDIRECT COSTS	20,000.00	682,125.00
Estimated cash balance year end		=====
Parking surcharge estimated cash balance year end		264,382. =====
		90,000.00

CAPITOL GROUP PARKING

RECEIPTS DETAIL

FY 1991

16030: 93 - 20

	TOTAL	MISC	REVENUE CODE	
			300 METERS	400 CONTRACTS
JULY, 1990	63,885.18	2,700.92	10,101.38	51,082.88
AUGUST	71,135.53		12,637.87	58,497.66
SEPTEMBER	75,731.81		9,032.53	66,699.28
	<u>210,752.52</u>	<u>2,700.92</u>	<u>31,771.78</u>	<u>176,279.82</u>

CAPITOL GROUP PARKING
LIQUIDATIONS as of 9/30/90
FY91 CASH BASIS

PAYROLL	38,415.77
RENTS	3,000.00
REPAIRS	8,949.97
INSURANCE	473.00
PRINTING	0.00
PROFESSIONAL/TECHNICAL SERVICES	0.00
BOWMAN - DULUTH RAMP	4,908.11
COMPUTER PROCESSING	3.82
PURCHASED SERVICES	2,002.00
TELEPHONES	281.08
MOTOR POOL VEHICLES - GUARDS	4,337.29
TRAVEL IN & OUT STATE	0.00
UTILITIES	1,174.43
SUPPLIES	563.99
SALES TAX TO REVENUE	0.00
EQUIPMENT PURCHASE	0.00
REFUNDS	168.19
STATEWIDE INDIRECT COSTS	0.00

	64,277.35
	=====

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 *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:

<u>Facility</u>	<u>Old Monthly Rate</u>	<u>New Monthly Rate</u>	<u>Old Pay Period Rate</u>	<u>New Pay Period Rate</u>
Outdoor Lot				
No Passengers	\$12.50	\$13.75	\$ 5.77	\$ 5.35
Outdoor Lot				
1 Passenger	\$ 8.50	\$ 9.35	\$ 3.93	\$ 4.32
Outdoor Lot				
2 Passengers	\$ 7.00	\$ 7.70	\$ 3.23	\$ 3.55
Ramp - Totally Enclosed				
No Passengers	\$21.38	\$24.07	\$10.10	\$11.11
Ramp - Totally Enclosed				
1 Passenger	\$16.00	\$17.60	\$ 7.29	\$ 8.13
Ramp Totally Enclosed				
2 Passengers	\$14.50	\$15.95	\$ 6.47	\$ 7.12

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

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL - ADDRESSING AND INSERTING

Services Provided

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

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

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

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
CENTRAL MAIL
Comparative Statement of Financial Position
As of 06/30/91

	Current Year	Prior Year
ASSETS		
CURRENT ASSETS		
Cash in State Treasury	74,896.15	44,849.43
Accounts Receivable	30,888.61	43,021.87
Prepaid Maintenance	310.50	0.00
Inventory	2,988.66	3,349.32
Bond Issuance	0.00	317.12
TOTAL CURRENT ASSETS	109,083.92	91,537.74
NON-CURRENT ASSETS		
Equipment, Furniture & Fixtures	196,470.43	196,470.43
Accumulated Depreciation	(148,908.05)	(135,758.17)
Capital Lease	4,457.00	4,457.00
Accumulated Amortization	(4,457.00)	(4,457.00)
TOTAL NON-CURRENT ASSETS	47,562.38	60,712.26
TOTAL ASSETS	156,646.30	152,250.00
LIABILITIES AND FUND EQUITY		
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable - Trade	389.65	273.83
Interest Payable	0.00	57.42
Salaries Payable	7,941.77	6,967.16
Accrued Compensated Absences	19,279.38	18,305.61
Revenue Bonds Payable	0.00	13,341.58
TOTAL CURRENT LIABILITIES	27,610.80	38,945.60
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	3,652.34	3,405.64
TOTAL LIABILITIES	31,263.14	42,351.24
FUND EQUITY		
Retained Earnings	58,153.16	42,668.76
Contribution from General Fund	67,230.00	67,230.00
TOTAL FUND EQUITY	125,383.16	109,898.76
TOTAL LIABILITIES AND FUND EQUITY	156,646.30	152,250.00

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
CENTRAL MAIL

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Period 07/01/90 Through 06/30/91

	----- Current Year -----		----- Prior Year -----	
	Current Quarter	Year- To-Date	Current Quarter	Year- To-Date
OPERATING REVENUE				
Sales	81,952.47	324,418.95	77,220.21	283,225.27
OPERATING EXPENSES				
Salaries and Benefits	59,874.14	240,791.12	56,422.70	216,774.00
Rent	2,878.32	11,513.37	2,878.32	11,513.37
Repairs	3,627.77	14,771.91	4,311.09	16,031.68
Insurance	0.00	8.18	0.00	8.01
Printing	332.70	579.64	185.36	2,286.93
Prof./Tech. Services	0.00	618.78	0.00	0.00
Purchased Services	428.13	3,935.54	92.12	334.04
Fees and Fixed Charges	0.00	0.00	146.00	438.08
Supplies	2,603.82	4,884.49	598.98	4,144.02
Depreciation	2,665.53	13,149.88	3,933.14	15,732.60
Interest	47.20	381.52	251.68	1,317.76
Indirect Costs	4,495.75	17,983.00	3,865.50	15,462.00
Bond Issuance	158.56	317.12	152.88	309.52
Total Operating Expenses	77,111.92	308,934.55	72,837.77	284,352.01
OPERATING INCOME (LOSS)	4,840.55	15,484.40	4,382.44	(1,126.74)
NON-OPERATING INCOME				
Interest Earned	0.00	0.00	0.00	580.78
NET INCOME (LOSS)	4,840.55	15,484.40	4,382.44	(545.96)
Retained Earnings, Beginning	53,312.61	42,668.76	38,286.32	43,214.72
Retained Earnings, End	58,153.16	58,153.16	42,668.76	42,668.76

STATE OF MINNESOTA
 PRINT COMMUNICATIONS DIVISION
 CENTRAL MAIL
 Statement of Cash Flows
 As of 06/30/91

	-----Current Year-----		-----Prior Year-----	
	Current Quarter	Year-To-Date	Current Quarter	Year-To-Date
CASH FLOW FROM OPERATING ACTIVITIES:				
Operating Income (Loss)	4,840.55	15,484.40	4,382.44	(1,126.74)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
Noncash Items:				
Depreciation	2,665.53	13,149.88	3,933.14	15,732.60
Amortization of Deferred Costs	158.56	317.12	152.88	309.52
Change in Assets and Liabilities:				
Accounts Receivable	2,607.98	12,133.26	(14,413.19)	(10,777.80)
Inventory	151.94	360.66	175.74	(2,513.81)
Prepaid Maintenance	1,956.15	(310.50)	0.00	0.00
Accounts Payable - Trade	389.65	115.82	273.83	(434.77)
- Indirect Costs	(4,495.75)	0.00	0.00	0.00
Salaries Payable	(5,421.40)	974.61	(3,290.80)	1,105.97
Accrued Compensated Absences	69.01	1,220.47	876.56	4,457.87
Due to Other Funds	0.00	0.00	0.00	0.00
Accrued Interest - Revenue Bonds	(47.20)	(57.42)	(331.10)	(78.09)
Nonoperating Items:				
Investment Income	0.00	0.00	0.00	580.78
Total Reconciling Items To Be Added (Deducted)	(1,965.53)	27,903.90	(12,622.94)	8,382.27
Net Cash Flows from Operating Activities	2,875.02	43,388.30	(8,240.50)	7,255.53
CASH FLOWS FROM CAPITOL AND RELATED FINANCING ACTIVITIES:				
Repayment of Capital Debt Revenue Bond Principal	(6,671.00)	(13,341.58)	(6,352.93)	(12,705.86)
Net Cash Flows from Capital Financing Activities	(6,671.00)	(13,341.58)	(6,352.93)	(12,705.86)
Net Increase (Decrease) in Cash	(3,795.98)	30,046.72	(14,593.43)	(5,450.33)
Cash, Beginning of Period	78,692.13	44,849.43	59,442.86	50,299.75
Cash, June 30	74,896.15	74,896.15	44,849.43	44,849.43

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
CENTRAL MAIL
FOOTNOTES TO FINANCIAL STATEMENT
June 30, 1991

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 Statewide Accounting (SWA) records.

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

2. LEGISLATION:

Operating authority is from Minnesota Statutes 16B.48.

Minnesota Laws 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 FY91 Central Mail neither acquired nor disposed of any assets.

DEPARTMENT of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : July 15, 1991

TO : Dana B. Badgerow
Commissioner of Administration

FROM : Bruce J. Reddemann, Director *BR*
Budget Operations

PHONE : 296-5188

SUBJECT : F.Y. 1992 Central Mail Inserting and Addressing rate schedule

In response to your July 1 request we have approved your proposed F.Y. 1992 central mail inserting and addressing rate schedule, effective July 1, 1991. Individual rates are approved as indicated below:

SERVICE	APPROVED FY 1992 RATE
ADDRESSING	
regular labels, first 1000	\$26.40
regular labels, each additional 100	\$ 2.30
computer labels, first 1000	\$27.50
computer labels, each added 100	\$ 1.10
Cheshire cards	\$ 0.04
bulking	\$ 0.02
sacking labeling, first 1000	\$10.00
sacking/labeling, each added piece	\$ 0.005
pre-sort/3-digit	\$ 0.005
pre-sort/5-digit	\$ 0.01
INSERTING	
one insert, first 1000	\$18.50
one insert, each added 1000	\$14.00
two inserts, first 1000	\$22.40
two inserts, each added 1000	\$15.00
three inserts, first 1000	\$26.40
three inserts, each added 1000	\$16.30
four inserts, first 1000	\$31.00
four inserts, each added 1000	\$17.40
five inserts, first 1000	\$35.60
five inserts, each added 1000	\$18.50
six inserts, first 1000	\$40.50
six inserts, each added 1000	\$19.80

Please feel free to call me if you have further questions or comments concerning this memorandum.

cc: Tom St. Martin
Mike Rajacich

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, 1991

PRELIMINARY - NOTE 13

	FY1	FY0
ASSETS		
CURRENT ASSETS		
Cash	617,976	352,066
Accounts Receivable	739,980	777,635
Supplies Inventory	26,446	24,098
Bond Issuance (MLP) - Net	0	56,319
	-----	-----
Total Current Assets	1,384,402	1,210,118
NON-CURRENT ASSETS		
Vehicles	13,852,746	12,643,731
Less: Accumulated Depreciation	(5,223,923)	(4,820,930)
Shop & Office Equipment	120,151	110,950
Less: Accumulated Depreciation	(89,374)	(84,024)
Car Wash	23,405	29,405
Less: Accumulated Depreciation	(23,405)	(29,405)
Parking Lot	43,249	43,249
Less: Accumulated Depreciation	(25,946)	(23,809)
	-----	-----
Total Non-Current Assets	8,676,903	7,869,167
	-----	-----
TOTAL ASSETS	10,061,305	9,079,285
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	419,604	556,249
Salaries Payable	16,002	15,544
Due to Other Funds	0	26,362
Accrued Compensated Absences	24,926	26,352
Loans Payable to the General Fund	1,324,362	1,087,448
Revenue Bonds Payable (Master Lease Plan (MLP))	1,320,380	1,347,158
Loans Payable to Master Lease III Fund	2,187,989	1,087,001
Accrued Expenses	41,000	48,185
	-----	-----
Total Current Liabilities	5,334,263	4,194,299
NON-CURRENT LIABILITIES		
Loans Payable to the General Fund	18,094	242,456
Accrued Compensated Absences	7,834	1,607
Revenue Bonds Payable (MLP)	0	1,320,380
Loans Payable to Master Lease III Fund	3,973,479	2,523,280
	-----	-----
Total Non-Current Liabilities	3,999,407	4,087,723
	-----	-----
Total Liabilities	9,333,670	8,282,022
FUND EQUITY		
Contributions from the General Fund	502,000	502,000
Retained Earnings	225,635	295,263
	-----	-----
Total Fund Equity	727,635	797,263
	-----	-----
TOTAL LIABILITIES & FUND EQUITY	10,061,305	9,079,285
	=====	=====

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
For the Period July 1, 1990 through June 30, 1991

	-----FY1-----		-----FY0-----	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUES				
Vehicle Rental	1,310,851	4,632,645	1,089,807	3,858,238
Other Revenue - Note 4	7,608	50,485	20,908	64,345
Total Operating Revenue	1,318,459	4,683,130	1,110,715	3,922,583
OPERATING EXPENSES				
Salaries & Benefits	131,344	529,251	127,424	487,746
Rent-Space	38,006	156,114	38,602	158,255
Repairs to Vehicles	21,872	82,204	19,632	73,800
Repairs-Other	2,482	7,975	2,614	3,380
Insurance for Vehicles	41,885	168,907	44,861	178,133
Printing	1,001	3,997	2,209	3,832
Consulting Services	0	(2,000)	0	32,200
Data Processing	7,176	25,717	6,820	31,800
Purchased Services	1,537	7,928	1,364	7,606
Communications	907	4,917	1,194	4,628
Travel, Fees, & Misc. Expenses	(1,724)	2,144	5,323	29,542
License for Vehicles	5,048	10,530	0	1,887
Parts & Tires for Vehicles	44,789	187,365	37,148	152,550
Fuel & Oil for Vehicles	261,870	1,031,698	238,730	862,362
Office Supplies	1,350	7,713	0	784
Shop & Vehicle Supplies	6,760	19,141	9,940	28,235
Bond Issuance Costs - MLP	22,002	56,319	11,439	54,445
SWA Indirect Cost	39,859	159,439	36,111	144,435
Depreciation, Vehicles & Equipment	614,034	2,275,590	522,582	1,639,749
Interest Expense	131,623	465,783	106,622	303,164
Total Operating Expenses	1,371,821	5,200,732	1,212,615	4,198,533
OPERATING INCOME (LOSS)	(53,362)	(517,602)	(101,900)	(275,950)
NON-OPERATING REVENUES (EXPENSES)				
Interest Revenue - MLP	118,334	457,574	109,378	340,553
Gain (Loss) on Sale of Fixed Assets	7,672	(2,923)	21,067	47,358
Miscellaneous	0	0	(25,478)	(1,175)
NET INCOME (LOSS)	72,644	(62,951)	3,067	110,786
RETAINED EARNINGS, BEGINNING OF PERIOD	152,991	288,586	292,196	184,477
RETAINED EARNINGS, END OF PERIOD	225,635	225,635	295,263	295,263

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
COMPARATIVE STATEMENT OF CASH FLOWS
For the Period July 1, 1990 through June 30, 1991

	-----FY1-----		-----FY0-----	
INCREASE (DECREASE) IN CASH	QUARTER	Y-T-D	QUARTER	Y-T-D
Cash Flows from Operating Activities:				
Net Operating Income (Loss)	(53,362)	(517,602)	(101,900)	(275,950)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
NonCash Operating Items:				
Depreciation	614,034	2,275,590	522,582	1,639,749
Amortization of Deferred Costs - MLP	22,002	56,319	11,439	54,445
NonOperating Items:				
Interest Cost	131,623	465,783	106,622	303,164
Other - Note	0	0	(208)	5,342
Change in Assets and Liabilities:				
Accounts Receivable - Operating Revenues	(44,386)	26,006	(179,427)	(332,351)
Inventories	(226)	(2,348)	2,329	4,500
Prepaid Expenses	41,885	0	44,862	979
Bond Costs	22,002	56,319	10,879	39,467
Accounts Payable - Operating Expenses	53,908	(34,942)	2,333	196,104
Salaries Payable	(9,490)	458	(9,827)	(7,174)
Accrued Compensated Absences	(243)	4,801	(810)	(3,225)
Interfund Payables	0	(26,362)	17,741	26,362
Accrued Expenses	(96,428)	232,882	(44,611)	29,139
Total Items to be Added (Deducted)	734,681	3,054,506	483,904	1,956,501
Net Cash Flows from Operating Activities	681,319	2,536,904	382,004	1,680,551
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sales of Fixed Assets	195,692	730,718	135,521	433,798
Advances Restricted to Equipment Purchases	1,100,000	2,794,616	950,000	2,248,790
Proceeds from Capital Debt - MLP	1,666,263	3,904,497	1,526,693	4,046,066
Acquisition of Capital Assets	(1,671,012)	(3,913,698)	(1,528,994)	(4,506,630)
Bond Issuance Costs - MLP	(22,002)	(56,319)	(11,439)	(54,445)
Capital Debt Interest Expense	(131,623)	(705,850)	(106,622)	(303,164)
Payment of Capital Debt - Principal	(1,245,918)	(2,700,468)	(935,837)	(1,926,734)
Repayment of Advances	(847,308)	(2,782,064)	(414,362)	(2,037,448)
Net Cash Flows from Capital Fin.	(955,908)	(2,728,568)	(385,040)	(2,099,767)
Cash Flows from Investing Activities:				
Cash from Interest Income	118,334	457,574	109,378	340,553
NET INCREASE (DECREASE) IN CASH	(156,255)	265,910	106,342	(78,663)
CASH, BEGINNING OF PERIOD	774,231	352,066	245,724	430,729
CASH, END OF PERIOD	617,976	617,976	352,066	352,066

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. As of June 30, the cash for May & June had not been received: \$75,790.11.

4. Other Revenue includes "Travel Service" payments under provision of M.S. 16B.531, Sec. 12. It states, "the payments...shall be used for the expenses of managing the centralized travel service." Also, miscellaneous sales of used items (tires, scrap, etc.) are included in Other Revenue.

5. Fixed Assets:	-----QUARTER-----		-----YTD-----		-----YTD-----
	A/D	COSTS	A/D	COSTS	PROCEEDS
Deletions -					
- Vehicles sold/deleted (328 YTD)	\$626,944	\$865,829	\$1,887,123	\$2,609,114	\$719,068
Additions - Vehicles (343 YTD)		\$0		\$3,802,623	
- Fax Machine		\$0		\$3,695	
- TV Monitor		\$0		\$535	
- PC & Software		\$0		\$3,922	
- Printer		\$0		\$827	

6. Fleet: Vehicles owned at EOM 1,326. Billed units during the month (average/day) 1,160. Utilization efficiency of the fleet after adjustment for vehicles out of service: Actual: month 88%, YTD average: 89% compared to the Budget 95%

7. Accounts Receivable includes:	
Vehicle Rentals	\$672,539
Vehicles (fixed assets) sold	\$50,648
Travel Service	\$7,762
Misc. Reimb.	\$9,031

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

8. Accounts Payable includes: (a) trade accounts: \$141,884.00, (b) Master Lease (Due to Fund 06) for vehicles delivered before July, 1991 and paid in bank draws after June 30, 1991: \$277,720.00.
9. Fuel expense and change in inventory includes a \$1,500.00 loss due to shrinkage (difference between book value and the value determined by physical count). The loss was calculated by management.
10. Retained Earnings, Beginning of Period includes an adjustment. The adjustment is in connection with FY1 audit.
11. Consulting Service expense. The negative \$2,000.00 on the operating statement is for prior period accrued expense that was cancelled.
12. During May a \$1,100,000.00 General Fund advance was obtained for repayment of Master Lease obligations. Repayment Schedule: five monthly installments beginning July 1991.
13. A revised financial statement may be prepared after SWA closing in September.

FY92

Comparison and Rate Structure

	<u>FY87</u>	<u>FY88</u>	<u>FY89</u>	<u>FY90</u>	<u>FY91</u>	<u>FY91</u> Jan-Jun	<u>FY92</u>
SUBCOMPACT							
Fixed	\$165.00	\$179.00	\$179.00	\$145.00	\$145.00	\$145.00	\$165.00
Variable	8.0	8.0	8.5	5.5	6.0	8.0	8.5
COMPACT							
Fixed	175.00	181.00	181.00	185.00	185.00	185.00	195.00
Variable	9.0	9.0	8.5	8.0	8.0	10.5	9.0
INTERMEDIATE							
Fixed	191.00	205.00	205.00	210.00	210.00	210.00	215.00
Variable	11.5	11.5	11.5	11.0	10.0	13.0	10.5
STATION WAGON							
Fixed	200.00	210.00	215.00	225.00	225.00	225.00	215.00
Variable	12.0	11.5	11.5	11.5	10.5	13.5	11.5
VANS							
Fixed	225.00	200.00	215.00	225.00	245.00	245.00	255.00
Variable	13.0	13.5	13.0	14.5	12.5	16.5	14.0
PASSENGER VAN							
Fixed	300.00	285.00	285.00	250.00	280.00	280.00	300.00
Variable	13.0	14.5	12.0	14.0	12.5	16.5	16.0
PICK UP							
Fixed	234.00	245.00	245.00	245.00	245.00	245.00	235.00
Variable	12.0	12.0	10.0	8.5	8.5	11.0	9.5
CARRYALL							
Fixed	255.00	265.00	265.00	285.00	295.00	295.00	270.00
Variable	12.5	13.5	12.5	13.0	13.0	17.0	14.0
MINI-VANS							
				295.00	305.00	305.00	305.00
				9.5	9.5	13.0	10.0
SHOP	24.00	24.00	24.00	24.00	32.00	32.00	32.00
CAR WASH	2.00	2.00	2.00	2.00	2.00	2.00	2.00
PARTS-MARKUP	18%	18%	18%	18%	22%	22%	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 22.0%.

STATE OF MINNESOTA
CENTRAL STORES
COMPARATIVE STATEMENT OF FINANCIAL POSITION
As of June 30, 1991

PRELIMINARY - NOTE 6

	FY1	FY0
ASSETS		
CURRENT ASSETS		
Cash	201,493	222,135
Accounts Receivable	322,718	350,881
Inventories	602,159	523,462

Total Current Assets	1,126,370	1,096,478
NON-CURRENT ASSETS		
Fixed Assets	148,601	57,560
Less: Accumulated Depreciation	(48,135)	(38,610)
Building Improvement	91,306	91,306
Less: Accumulated Amortization	(64,836)	(60,576)
Land Improvement	8,055	8,055

Total Non-Current Assets	134,991	57,735

TOTAL ASSETS	1,261,361	1,154,213
	=====	
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	262,400	147,351
Salaries Payable	14,736	12,649
Accrued Compensated Absences	28,757	25,622
Credit Memos Outstanding	7,349	6,706

Total Current Liabilities	313,242	192,328
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	6,014	5,621

Total Non-Current Liabilities	6,014	5,621

Total Liabilities	319,256	197,949
FUND EQUITY		
Contributions from Gen. Fund	691,000	691,000
Retained Earnings	251,105	265,264

Total Fund Equity	942,105	956,264

TOTAL LIABILITIES & FUND EQUITY	1,261,361	1,154,213
	=====	

STATE OF MINNESOTA
CENTRAL STORES
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
For the Period July 1, 1990 through June 30, 1991

	-----FY1-----		-----FY0-----	
	QUARTER	Y-T-O	QUARTER	Y-T-O
OPERATING REVENUE				
Gross Sales - Stores for Resale	1,067,907	4,671,205	1,206,456	4,954,948
Less: Returns	(8,261)	(30,678)	(7,557)	(40,319)
Net Sales	1,059,646	4,640,527	1,198,899	4,914,629
Less: Cost of Goods Sold	853,931	3,729,523	946,204	3,948,301
Gross Margin	205,715	911,004	252,695	966,328
OPERATING EXPENSES				
Salaries & Benefits	116,060	455,802	120,407	472,485
Rent	26,148	105,065	26,639	106,556
Repairs	112	2,203	163	1,185
Insurance	0	1,021	0	942
Printing	1,672	6,080	431	4,683
Data Processing	485	717	96	439
Purchased Services/Delivery Ser.	14,736	65,818	16,864	63,770
Communications	1,043	3,503	1,252	3,175
Travel & Fees	447	980	1,229	1,494
Freight	30,725	122,510	27,319	116,256
Supplies & Materials & Misc.	2,685	10,545	2,754	11,520
SWA Indirect Cost	34,282	137,134	31,281	125,124
Depreciation & Amortization	7,830	13,785	1,776	7,287
Total Operating Expenses	236,225	925,163	230,211	914,916
OPERATING INCOME (LOSS)	(30,510)	(14,159)	22,484	51,412
NET INCOME (LOSS)	(30,510)	(14,159)	22,484	51,412
RETAINED EARNINGS, BEGINNING OF PERIOD	281,615	265,264	242,780	213,852
RETAINED EARNINGS, END OF PERIOD	251,105	251,105	265,264	265,264

STATE OF MINNESOTA
CENTRAL STORES
COMPARATIVE STATEMENT OF CASH FLOWS
For the Period July 1, 1990 through June 30, 1991

INCREASE (DECREASE) IN CASH	-----FY1-----		-----FY0-----	
	QUARTER	Y-T-D	QUARTER	Y-T-D
Cash Flows from Operating Activities:				
Net Operating Income (Loss)	(30,510)	(14,159)	22,484	51,412
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
NonCash Operating Items:				
Depreciation	6,765	9,525	711	3,221
Amortization	1,065	4,260	1,065	4,066
Change in Assets and Liabilities:				
Accounts Receivable - Operating Revenues	(79,894)	28,163	72,926	(82,406)
Inventories	(48,714)	(78,697)	(51,830)	42,505
Accounts Payable - Operating Expenses	149,372	99,036	(103,058)	(57,465)
Salaries Payable	(8,414)	2,087	(8,216)	(7,517)
Accrued Compensated Absences	(1,816)	3,528	(1,711)	2,264
Interfund Payables	0	0	0	0
Due to Customers - Credit Memos	1,508	643	(150)	2,142
Total Items to be Added (Deducted)	19,872	68,545	(90,263)	(93,190)
Net Cash Flows from Operating Activities	(10,638)	54,386	(67,779)	(41,778)
Cash Flows from Capital and Related Financing Activities:				
Investments in Fixed Assets	(28,014)	(75,028)	(4,184)	(4,819)
Net Cash Flows from Capital Fin.	(28,014)	(75,028)	(4,184)	(4,819)
NET INCREASE (DECREASE) IN CASH	(38,652)	(20,642)	(71,963)	(46,597)
CASH, BEGINNING OF PERIOD	240,145	222,135	294,098	268,732
CASH, END OF PERIOD	201,493	201,493	222,135	222,135

=====

SCHEDULE OF NONCASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES

Accounts Payable includes \$16,013 for software related purchase of automation.

=====

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	553,445	523,462
Purchases	902,645	3,808,220
Goods Available for Sale	1,456,090	4,331,682
Less: Ending Inventory	602,159	602,159
Cost of Goods Sold	853,931	3,729,523

4. Markup was reduced to 22%, effective July 1, 1990, down from 23%, except markup on virgin paper which was reduced during the later part of November 1990.

5. Fixed Assets:

Additions - Office equipment	\$ 4,529
Additions - Total system: Hardware (net of rebate)	\$45,445
Software, Instal., etc. (includes \$16,013 payable)	\$41,068
Total for automation system	\$86,513

6. A revised financial statement may be prepared after SWA closing in September.

DEPARTMENT : of Finance

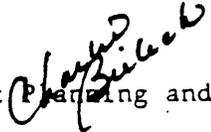
STATE OF MINNESOTA

Office Memorandum

DATE : June 27, 1991

TO : Dana B. Badgerow
Commissioner of Administration

FROM : Charlie Bieleck
Director, Budget Planning and Operations



PHONE : 296-4724

SUBJECT : F.Y. 1992 Central Stores Rate Schedule

Pursuant to your June 26 request, we have approved your F.Y. 1992 central stores rate proposal. Specifically, we have approved continuation of your F.Y. 1991 mark-up rate of 22.0 percent through F. Y. 1992. We encourage your efforts to automate central stores inventories, ordering etc. and we hope that the result will be a more efficient and less labor intensive operation. We also hope that your investment in automation may eventually result in lower central stores rates.

Please call me if you have further questions or comments.

cc: Bruce Reddemann
Mike Rajacich

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
COMPUTER SERVICES

Services Provided

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

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

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

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

REVISED FINAL

	1991 (FY1)	1990 (FY0)
ASSETS		
CURRENT ASSETS		
Cash	9,879,218.32	6,287,734.74
Accounts Receivable - Trade (Note 1)	5,456,844.82	5,679,926.03
	-----	-----
Total Current Assets	15,336,063.14	11,967,660.77
NON-CURRENT ASSETS		
Loans Receivable - Current	0.00	0.00
Fixed Assets (Note 1)	48,447,056.68	41,066,887.12
Less: Accumulated Depreciation	(28,654,480.13)	(19,753,147.35)
Capital Leases (Note 2)	335,350.00	335,350.00
Less: Accumulated Amortization	(335,350.00)	(335,350.00)
Leasehold Improvement	657,186.22	657,186.22
Less: Accumulated Amortization	(561,638.41)	(430,201.17)
Loans Receivable - LT	416,252.00	0.00
Deferred Costs (Bond Issuance)	72,679.73	113,298.67
	-----	-----
Total Non-Current Assets	20,377,056.09	21,654,023.49
	-----	-----
TOTAL ASSETS	35,713,119.23	33,621,684.26
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	2,014,102.88	1,633,994.79
Contracts Payable: (Note 2)		
Installment Purchases	3,182,662.17	3,394,840.02
Revenue Bonds (M/L)	1,227,985.60	1,485,202.23
Loans Payable (M/L III)	3,691,798.84	1,694,832.18
Salaries Payable	400,786.82	345,282.61
Compensated Absences Payable	646,006.99	601,503.74
Accrued Interest	128,338.56	58,745.96
	-----	-----
Total Current Liabilities	11,291,681.86	9,214,401.53
LONG-TERM LIABILITIES		
Contracts Payable: (Note 2)		
Installment Purchases	772,861.91	3,955,524.08
Revenue Bonds (M/L)	1,263,198.42	2,491,184.02
Loans Payable (M/L III)	11,731,182.97	7,134,570.82
Compensated Absences Payable	379,688.31	329,242.93
	-----	-----
Total Long-Term Liabilities	14,146,931.61	13,910,521.85
	-----	-----
Total Liabilities	25,438,613.47	23,125,023.38
FUND EQUITY		
Contributions from the General Fund	6,000.00	1,606,000.00
Retained Earnings	10,268,505.76	8,890,660.88
	-----	-----
Total Fund Equity	10,274,505.76	10,496,660.88
	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	35,713,119.23	33,621,684.26
	=====	=====

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

REVISED FINAL	1991 (FY1)	1990 (FY0)
OPERATING REVENUE		
Billings for Computer Services (Notes 1,5,6)	37,726,159.96	30,469,761.40
Other Revenue	55,174.50	43,102.83
	-----	-----
Total Operating Revenue	37,781,334.46	30,512,864.23
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	10,532,870.73	9,357,681.24
Rent - Data Processing Equipment	2,022.42	128,572.21
Rent - Floor Space	563,998.56	457,310.67
Other Rent	111,886.16	7,262.10
Advertising	168.14	1,704.24
Insurance	3,947.59	28,353.41
Data Processing	7,580,358.31	5,604,772.48
Depreciation (Notes 1 & 2)	10,540,468.07	6,901,189.63
Amortization (Note 2)	131,437.24	131,437.24
Maintenance Contracts & Repairs	1,268,772.68	901,616.67
Printing	89,578.67	41,812.65
Microfilming	233,998.78	237,670.41
Consultants	86,397.03	71,966.21
Professional & Technical Services	1,715,828.96	742,816.80
Purchased Services	152,873.74	201,151.22
Communications	209,994.94	358,569.39
Travel	130,550.05	203,488.46
Utilities	263,961.60	237,442.24
Materials & Supplies	824,170.96	648,096.11
Interest (Note 2)	1,534,569.73	1,095,317.33
General	71,039.98	62,631.21
Indirect Costs	723,556.00	500,645.00
Amortization of Deferred Costs (Bond Issuance)	40,618.94	46,487.53
Other	2,224.30	0.00
	-----	-----
Total Operating Expense	36,815,293.58	27,967,994.45
OPERATING INCOME (LOSS)		
	966,040.88	2,544,869.78
NON-OPERATING REVENUE (EXPENSES)		
Interest Revenue	1,151,158.93	533,512.85
Gain (Loss) on Fixed Assets	(289,048.28)	134,243.00
	-----	-----
Total Non-Operating Revenue (Expenses)	862,110.65	667,755.85
NET INCOME (LOSS)		
	1,828,151.53	3,212,625.63
Retained Earnings - Beginning of Period	8,890,660.88	5,678,035.25
Adjustment to Beginning Balance -		
Prior year adjustment (Note 6)	(450,306.65)	0.00
	-----	-----
Beginning Retained Earnings Restated	8,440,354.23	5,678,035.25
	-----	-----
Retained Earnings - End of Period (Note 1)	10,268,505.76	8,890,660.88
	=====	=====

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

REVISED FINAL

1991
 (FY1)

CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income	966,040.88	2,544,869.78
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Depreciation of Equipment	10,540,468.07	6,901,189.63
Amortization of Deferred Costs(M/L)	40,618.94	46,487.53
Amortization of Leasehold Improvements	131,437.24	131,437.24
Change in Assets and Liabilities:		
Accounts Receivable	223,081.21	(2,035,854.53)
Accounts Payable	380,108.09	(8,770.49)
Salaries Payable	55,504.21	(2,126.20)
Accrued Compensated Absences	94,948.63	2,307.66
Non-Operating Items:		
Interest and Financing Costs	1,534,569.73	1,095,317.33
Prior Period Adjustment:		
Adjustment to Retained Earnings (Note 6)	(450,306.65)	0.00
Total Reconciling Items to be Added (Deducted)	12,550,429.47	6,129,988.17
Net Cash Flows From Operating Activities	13,516,470.35	8,674,857.95
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Capital Contribution	(1,600,000.00)	(1,750,000.00)
Loan to STARS	(416,252.00)	0.00
Net Cash Flows From Non-Capital Financing Activities	(2,016,252.00)	(1,750,000.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investment in Fixed Assets	(9,190,469.99)	(7,911,216.67)
Proceeds from Sale of Fixed Assets	91,377.00	141,170.00
Capital Debt Interest Disbursements	(1,464,977.13)	(1,061,820.32)
Capital Debt Bond Issuance Costs(M/L)	0.00	0.00
Proceeds from Capital Debt Bond Sales(M/L)	0.00	0.00
Repayment of Capital Debt Revenue Bond Principal(M/L)	(1,485,202.23)	(1,569,513.73)
Proceeds from Loans (M/L III)	8,516,875.40	6,224,992.14
Repayment of Loans (M/L III)	(2,132,656.73)	(175,837.80)
Proceeds from Capital Debt Installment Purchases	0.00	0.00
Installment Contracts Payments	(3,394,340.02)	(3,172,570.21)
Net Cash Flows From Capital Financing Activities	(9,059,893.70)	(7,524,796.59)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment Interest(M/L)	1,151,158.93	533,512.85
Net Cash Flows From Investing Activities	1,151,158.93	533,512.85
NET INCREASE (DECREASE) IN CASH	3,591,483.58	(66,425.79)
Cash and Investments, Beginning of Period, As Reported	6,287,734.74	6,354,160.53
Change in Reporting Principal	0.00	0.00
Cash and Cash Equivalents, July 1, 1990	6,287,734.74	6,354,160.53
Cash and Cash Equivalents, June 30, 1991	9,879,218.32	6,287,734.74

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SCHEDULE OF NONCASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES:

Purchase of Computer Equipment	231,059.00	
Purchase\Installation of Modular Furniture	21,513.06	

TOTAL	252,572.06	(Note 3)

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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 \$5,456,844.82 includes the entire billing of \$2,644,721.48 for June, 1991. 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 \$723,556.00 for the Fiscal Year 1991.

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, 1991:

Full Fiscal Year Ending June 30:	MASTER LEASE REVENUE BONDS	MASTER LEASE 3 LOANS PAYABLE	INSTALLMENT PURCHASES
1992	1,363,689.99	4,713,773.04	3,347,435.01
1993	1,086,757.94	4,718,619.17	789,673.13
1994	247,702.47	4,718,618.76	0.00
1995	0.00	3,381,417.54	0.00
1996	0.00	443,994.29	0.00
Total Minimum Payments	2,698,150.40	17,976,422.80	4,137,108.14
Less: Amount Representing Interest	206,966.38	2,553,440.99	181,584.06
PRESENT VALUE OF NET MINIMUM PAYMENTS	2,491,184.02	15,422,981.81	3,955,524.08

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

3. LOANS PAYABLE (M/L III):

The amount of \$252,572.06 in Loans Payable(M/L 3) represents computer equipment and modular furniture installation received prior to 6/30/91, but were not paid through Master Lease 3 until after 7/1/91 (#32A, #33AB, partial 37A-E).

4. LEGISLATION AFFECTING INTERTECH:

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

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1(a) established "Paid-in-Capital" at \$2,156,000 effective July 1, 1979. As a result of this law InterTech paid \$2,238,000 to the general fund to cancel its retained earnings. Minnesota Laws 1985 Special Session, Chapter 13, Section 16, increased the general fund contribution, or "Paid-in-Capital," by \$1,200,000 effective July 1, 1985. 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.

Minnesota Laws 1991, Chapter 2, Article 7, Section 2(c), directs the Department of Administration to transfer \$1,600,000 of contributed capital from InterTech-Computer Services to the general fund by June 30, 1991. This transfer was not processed by the end of the third quarter. It shows as an Interfund Payable on the third quarter statement. When this transfer is processed, it will have the effect of reducing InterTech-Computer Services contributed capital to \$6,000 for Fiscal Year 1991.

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 December 1990 billing. This rebate authorized by the InterTech Board is based upon resources utilized in fiscal year 1990.

6. INTERTECH INTERNAL INDIRECT COST ADJUSTMENTS:

InterTech Management determined that the internal Indirect Cost allocations were overstated in Fiscal Year 1990 in the amount of \$450,306.65. This write-off appears as a decrease to Accounts Receivable-Sales, and a Prior Period Adjustment to Retained Earnings.

It was also determined that a write-off in the amount of \$919,697.36 was necessary for Indirect Cost charges for Fiscal Year 1991. This appears as a decrease to Accounts Receivable-Sales, and a decrease to Revenue-Sales.

The total write-off of Indirect Costs appearing in this Financial Statement is \$1,370,004.01.

7. NET INCOME AND RETAINED EARNINGS SUMMARY:

InterTech-Computer Services had a Net Income (Loss) of:	1st Quarter	268,843.64
	2nd Quarter	(1,374,820.33)
	3rd Quarter	1,615,709.37
	4th Quarter	1,318,418.73

InterTech-Computer Services had Retained Earnings of:	1st Quarter	9,159,504.52
	2nd Quarter	7,784,684.19
	3rd Quarter	9,400,393.56
	*4th Quarter	10,268,505.64

* Includes Prior Year Adjustment of a reduction of \$450,306.65 to Retained Earnings (see Note 6).

DEPARTMENT of Finance

STATE OF MINNESOTA

Office Memorandum

DATE July 5, 1991

TO Dana B. Badgerow
Commissioner of AdministrationFROM David Doth, Assistant Commissioner
Department of Finance*David S Doth*

PHONE 296-4724

SUBJECT F.Y. 1992 InterTechnologies Computer Services rate schedules

In response to your June 27 request we have expedited our review of the InterTechnologies Computer Services F. Y. 1992 rate package. We commend you for your proposed rate reductions and, accordingly, have approved your F.Y. 1992 rate schedule effective July 1, 1991 (as set forth in pages 1-3 of Attachment A, hereby appended to and incorporated into this memorandum).

Our approval, however, is contingent upon submission and review of a revised computer services rate package on or before January 1, 1992. Our reasons for this request include a pattern of continuing and relatively high retained earnings (as indicated in the computer services financial statements). In light of the present state budget situation we feel that you should, to whatever extent possible, consider reducing your F. Y. 1992 retained earnings below levels indicated in your present rate proposal. If you were to do so, you might be able to reduce your rates accordingly, thus helping to ease pressures on F. Y. 1992 state operating budgets. Also, fiscal uncertainties related to implementation of the MAXIS program; the impending implementation of planned reductions (about \$1.8 million) in the F.Y. 1992 InterTech computer services operating budget; possible F.Y. 1992 capital purchase rebates; and other possible changes in InterTech management and fiscal operations reinforce our concerns regarding the need for mid-year re-evaluation and possible further adjustment of F.Y. 1992 computer service rates.

If you feel that it would help us to better understand the InterTech budget and/or to expedite our requested mid-year rate review, members of my staff are available to meet with designated members of your staff at your convenience prior to submission of any revised rate package. Please let me know as soon as possible if you would be interested in holding any such discussions. Also, please feel free to call me if you have further questions or comments concerning this memorandum.

cc: Bruce Reddemann
Mike Rajacich

June 27, 1991

Attachment A
FY92 InterTechnologies Group Rate Schedule

FY92 Computer Revolving Fund Proposed Rates*			
PRODUCT/SERVICE	UNIT	FY92 RATE	FY91 RATE
Processing Rates			
Central Processing	CPU Seconds (400-J)	0.4400	0.6247
Disk Access	1000 Reads / Writes	0.0400	0.1212
Disk Storage	Megabyte Days	0.0700	0.0998
Tape Access	1000 Reads / Writes	0.0200	0.0415
Tape Storage	Cartridges	1.0000	1.8000
Tape Mounts	Cartridges	1.4000	1.5000
Print Local	1000 Lines	0.9200	0.6943
Print Local	Page	0.0396	0.0299
Other Print			
Burst and Decollate	Hours	22.0000	22.0000
Card Read Local	1000 Cards	3.8800	3.8800
Card Read Remote	1000 Cards	2.1500	2.1500
Card Punch Remote	1000 Cards	0.0521	0.0521
Multipart Forms	1000 Lines	1.1200	1.1200
Other Processing Services			
Solid State Disk Storage	Megabyte Days	0.2200	NA
Tape Degaussing	Cartridges	2.0000	2.0000
Network Rates			
CICS			
Small	Transactions	0.0130	0.0425
Medium	Transactions	0.0210	0.0550
Large	Transactions	0.0640	0.0728
CJIS	Transactions	0.0100	0.0200
MAXIS	Transactions	0.0260	0.0550
Development	Transactions	0.0530	0.0728
Extra Large:			
Central Processing	CPU Seconds (400-J)	0.6752	0.4959
Start I/Os	1000 Reads / Writes	0.0096	0.0729
Database Calls	1000 Reads / Writes	0.3304	0.5992
Network Messages	Message	0.0073	0.0165
Timesharing Connect	Hours	2.3200	2.3200
Network Device Connect	Devices	22.0000	22.0000
Print Remote	1000 Lines	0.5000	0.5021
Other Network			
Low Speed Computer Link	Subscription	70.0000	70.0000
High Speed Computer Link	Subscription	225.0000	225.0000
Multiple Appl Interface	Subscription	30.0000	30.0000
Statewide Licensing	Records	0.0390	0.0390

FY92 InterTechnologies Group Rate Schedule

FY92 Computer Revolving Fund Proposed Rates*			
PRODUCT/SERVICE	UNIT	FY92 RATE	FY91 RATE
Network Rates (continued)			
Staff			
Technical Support	Hours	40.0000	40.0000
Electronic Technician	Hours	29.0000	29.0000
TP-EXEC	Transactions	0.0550	0.0550
Revenue	TAXR7010	0.0433	0.0433
	Tax Order Processing		
	TAXI7010	0.0426	0.0425
	Inheritance Tax		
Human Services	PWPH1499	0.0676	0.0676
	Patient Tracking		
Transportation	DTAF0450	0.0557	0.0557
	Financial Inventory		
	DTTC3007	0.0253	0.0253
	Speed Data		
	DTPD1310	0.0995	0.0995
	Project Management		
	DTHD3005	0.0128	0.0128
	Geometry		
	SWITCHED	0.0855	0.0855
	Message Switching		
Public Safety	PSSP0010	0.0307	0.0307
	State Patrol		
	CJPB6010	0.0116	0.0116
	Weather Bulletins		
	CJCA0099	0.0366	0.0366
	Corrections MIS		
	CJPB0052	0.0270	0.0270
	Criminal Justice IS		
	CJCH0011	0.0702	0.0702
	Criminal History		
Employee Relations	PDSA8510	0.1389	0.1389
	Employment Application		
	PDSA8530	0.0515	0.0515
	Employment Appl Security		

FY92 InterTechnologies Group Rate Schedule

FY92 Computer Revolving Fund Proposed Rates*			
PRODUCT/SERVICE	UNIT	FY92 RATE	FY91 RATE
Other Rates			
Applied Computing Tech.			
Senior Programmer	Hours	40.00	38.00
Programmer Analyst	Hours	45.00	NA
Senior Systems Analyst	Hours	49.00	47.00
Project Leader	Hours	55.00	NA
Overload Contracts			
Over \$500,000	Hours	1.00	1.0
Under \$500,000	Hours	3.00	3.0
Data Entry	Hours	22.04	22.04
Electronic Mail	Subscription	25.00	25.00
Voice Mail	Subscription	12.00	15.00
Text Processing (TREK)			
Revisor of Statutes	Annual Fee	300.00	
Labor and Industry	Annual Fee	360.00	NA
Employee Relations	Annual Fee	120.00	NA
Statutes / Rules	Annual Fee	240.00	NA
All Text Bases	Annual Fee	600.00	NA
Training			
InterTech Training			
On Site	Person Day	125.00	125.00
On Site	Person Half Day	75.00	75.00
On Site	Class Day	1000.00	750.00
Off Site	Person Day	150.00	125.00
Vendor Courses	Class	100.00%	102.59%
Billback	Cost	102.59%	102.59%
Computer Output Microfilm			
Original	Fiche	0.98	0.98
Duplicate	Fiche	0.09	0.09
Support Programming			
Senior Programmer	Hours	40.00	NA
Programmer Analyst	Hours	45.00	NA
Knowledge System Center			
Will begin to offer services on the development of expert systems to state agencies in FY92.			
Expert systems projects will be priced to state agencies on an individual project bid basis.			

ISB
CREDIT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
ISB CREDIT			\$383,411
SECOND STEPDOWN			
=====			
ADMIN-ADMINISTRATIVE MANAGEMENT	18,512.00	0.05%	(\$196)
ADMIN-PROPERTY MGMT	5,429.00	0.01%	(\$57)
ADMIN-INTERTECHNOLOGIES GROUP	36,469.00	0.10%	(\$385)
ADMIN-INFORMATION POLICY OFFICE	7,141.00	0.02%	(\$75)
ADMIN-OPERATIONS MGMT	8,779.00	0.02%	(\$93)
ADMIN-MATERIALS MGMT	342,177.00	0.94%	(\$3,616)
FINANCE - FISCAL MGMT & ADMN	1,612,862.00	4.44%	(\$17,042)
EMPLOYEE RELATIONS	1,373,274.00	3.78%	(\$14,510)
MEDIATION SERVICES	67,337.00	0.19%	(\$711)
LEGISLATIVE AUDITS	77,879.00	0.21%	(\$823)
TREASURER	26,062.00	0.07%	(\$275)
ATTORNEY GENERAL	21,670.00	0.06%	(\$229)
USER DEPARTMENTS			
=====			
ADMIN-BUILDING CODE & CONST COORD	5,005.00	0.01%	(\$53)
ADMIN-PLANT MGMT	1,416.00		(\$15)
ADMIN-STATE REGISTER & DOCUMENTS	78,390.00	0.22%	(\$828)
ADMIN-MICROGRAPHICS	1,249.00		(\$13)
ADMIN-TELECOMMUNICATIONS	1,886.00	0.01%	(\$20)
ADMIN-MOTOR POOL	25,717.00	0.07%	(\$272)
ADMIN-STATE PRINTER	2,876.00	0.01%	(\$30)
ADMIN-CENTRAL STORES	717.00		(\$8)
ADMIN-COMMUTER VANS	250.00		(\$3)
ADMIN-CAPITOL PARKING	70.00		(\$1)
ADMIN-911 EMERGENCY	875.00		(\$9)
ADMIN-RISK MGMT	273.00		(\$3)
ADMIN-OTHER	820.00		(\$9)
AGRICULTURE	13,328.00	0.04%	(\$141)
ANIMAL HEALTH BD	9,015.00	0.02%	(\$95)
ARTS BOARD	176.00		(\$2)
AUDITOR	993.00		(\$10)
COMMERCE	11,780.00	0.03%	(\$124)
COMMUNICATION IMPAIRED BD	930.00		(\$10)
COMMUNITY COLLEGE BD	123,965.00	0.34%	(\$1,310)
CORRECTIONS	157,261.00	0.43%	(\$1,662)
DISABILITY COUNCIL	276.00		(\$3)
EDUCATION-CENTRAL OFFICE	119,102.00	0.33%	(\$1,258)
EDUCATION-FARIBAUTL SCHOOLS	543.00		(\$6)
EDUCATION-VO-TECH	99,226.00	0.27%	(\$1,048)
GAMING-ADMIN UNIT	520.00		(\$5)
GAMBLING CONTROL	426.00		(\$5)
GREATER MN CORP.	484.00		(\$5)
HEALTH	300,866.00	0.83%	(\$3,179)
MEDICAL EXAMINERS	234,019.00	0.64%	(\$2,473)
NURSING	8,679.00	0.02%	(\$92)
PHARMACY	10,489.00	0.03%	(\$111)
DENTISTRY	2,989.00	0.01%	(\$32)
CHIROPRACTORS	11,699.00	0.03%	(\$124)
SOCIAL WRK & MNTL HLTH	72.00		(\$1)
SOCIAL WRK LIC BD	8,096.00	0.02%	(\$86)
MARR & FAMILY THERAPY BD	84.00		(\$1)
VETERINARY MEDICINE	4,819.00	0.01%	(\$51)
HEARING EXAMINER	337.00		(\$4)
HIGHER ED COORD BD	19,341.00	0.05%	(\$204)
HOUSING FINANCE	297,285.00	0.82%	(\$3,141)
HUMAN RIGHTS	525.00		(\$6)
HUMAN SERVICES-CENTRAL OFFICE	17,318,076.00	47.73%	(\$182,987)
HUMAN SERVICES-INSTITUTIONS	8,761.00	0.02%	(\$93)
INDIAN AFFAIRS	135.00		(\$1)
IRON RANGE RESOURCES	3,420.00	0.01%	(\$36)
JOBS & TRAINING	315,986.00	0.87%	(\$3,339)
LABOR & INDUSTRY	13,474.00	0.04%	(\$142)
MILITARY AFFAIRS	2,407.00	0.01%	(\$25)

ISB
CREDIT

STATE OF MINNESOTA
ALLOCATION DETAIL
1993 BUDGET PLAN

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
NATURAL RESOURCES	629,143.00	1.73%	(\$6,648)
BARBERS	623.00		(\$7)
ELECTRICITY	32,721.00	0.09%	(\$346)
ARCHITECTS & ENG	5,286.00	0.01%	(\$56)
ACCOUNTANCY	7,500.00	0.02%	(\$79)
PEACE OFFICERS	420.00		(\$4)
PARI-MUTUAL RACING	24,578.00	0.07%	(\$260)
PLANNING	4,045.00	0.01%	(\$43)
POLLUTION CONTROL	32,114.00	0.09%	(\$339)
PUBLIC SAFETY	4,524,283.00	12.47%	(\$47,805)
PUBLIC SERVICE	5,284.00	0.01%	(\$56)
PUBLIC UTIL COMM	812.00		(\$9)
REVENUE	5,277,237.00	14.54%	(\$55,761)
SECRETARY OF STATE	45.00		
STATE RETIREMENT	255,289.00	0.70%	(\$2,697)
STATE UNIV SYSTEM	26,547.00	0.07%	(\$281)
TEACHERS RETIREMENT	53,890.00	0.15%	(\$569)
TRADE & ECON DEV	10,430.00	0.03%	(\$110)
TRANSPORTATION	2,439,462.00	6.72%	(\$25,776)
TRANSPORTATION REG BD	65.00		(\$1)
VETERANS AFFAIRS	6,043.00	0.02%	(\$64)
VETERANS HOME BD	921.00		(\$10)
WASTE MGMT BD	78,297.00	0.22%	(\$827)
WRKRS COMP CT OF APPEALS	546.00		(\$6)
ZOO	832.00		(\$9)
OTHER	53,224.00	0.15%	(\$560)
COLUMN TOTAL	36,286,356.00	100.00%	(\$0)

ALLOCATION BASIS:
SOURCE:

COMPUTER SERVICE CHARGES
COMPUTER REPORT

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
Comparative Statement of Financial Position
As of 06/30/91

	Current Year	Prior year
ASSETS		
CURRENT ASSETS		
Cash in State Treasury	6,948.35	20,931.23
Accounts Receivable	154,069.31	203,603.12
	-----	-----
TOTAL CURRENT ASSETS	161,017.66	224,534.35
NON-CURRENT ASSETS		
Building Improvements	5,140.00	5,140.00
Accumulated Depreciation	(5,140.00)	(5,140.00)
Equipment, Furniture & Fixtures	628,365.39	760,685.59
Accumulated Depreciation	(365,407.50)	(331,291.73)
	-----	-----
TOTAL NON-CURRENT ASSETS	262,957.89	429,393.86
	-----	-----
TOTAL ASSETS	423,975.55	653,928.21
	-----	-----
LIABILITIES AND FUND EQUITY		
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable - Trade	87,014.99	162,400.14
Contracts Payable	35,639.77	83,527.36
Accrued Interest Payable	237.60	1,442.06
Salaries Payable	2,988.65	2,268.19
Accrued Compensated Absences	10,647.00	7,595.46
	-----	-----
TOTAL CURRENT LIABILITIES	136,528.01	257,233.21
NON-CURRENT LIABILITIES		
Contracts Payable	0.00	29,800.12
Accrued Compensated Absences	5,047.41	4,237.08
	-----	-----
TOTAL NON-CURRENT LIABILITIES	5,047.41	34,037.20
	-----	-----
TOTAL LIABILITIES	141,575.42	291,270.41
FUND EQUITY		
Retained Earnings	148,400.13	228,657.80
Contribution from General Fund	134,000.00	134,000.00
	-----	-----
TOTAL FUND EQUITY	282,400.13	362,657.80
	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	423,975.55	653,928.21
	-----	-----

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
ELECTRONIC EQUIPMENT RENTAL

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings
For the Period 07/01/90 Through 06/30/91

	----- Current Year -----		----- Prior Year -----	
	Current Quarter	Year- To-Date	Current Quarter	Year- To-Date
OPERATING REVENUE				
Sales	186,140.11	642,756.52	237,839.34	673,722.32
OPERATING EXPENSES				
Salaries and Benefits	24,221.12	99,934.81	17,107.98	60,016.58
Rent	1,937.13	7,708.02	1,984.76	7,493.75
Repairs	7,746.52	98,253.87	12,723.62	38,268.48
Printing	0.00	1,540.03	461.48	1,624.46
Prof./Tech Services	0.00	376.00	0.00	0.00
Data Processing	0.00	0.00	51.41	51.41
Purchased Services	132.00	264.00	172.00	1,748.18
Communications	250.45	768.75	414.41	960.00
Supplies	104,588.48	320,944.48	141,574.95	354,287.64
Depreciation	35,796.81	153,811.23	45,676.70	118,794.46
Interest	828.56	5,364.08	2,319.03	12,051.43
Indirect Costs	0.00	0.00	5,965.00	23,860.00
Total Operating Expenses	175,501.07	688,965.27	228,451.34	619,156.39
OPERATING INCOME (LOSS)	10,639.04	(46,208.75)	9,388.00	54,565.93
NON-OPERATING INCOME				
Gain on Disposal of Assets	3,880.59	8,608.07	4,476.92	26,329.52
NON-OPERATING EXPENSE				
Loss on Disposal of Assets	0.00	42,656.99	0.00	7,865.20
NET INCOME (LOSS)	14,519.63	(80,257.67)	13,864.92	73,030.25
Retained Earnings, Beginning	133,880.50	228,657.80	214,792.88	155,627.55
Retained Earnings, End	148,400.13	148,400.13	228,657.80	228,657.80

STATE OF MINNESOTA
 PRINT COMMUNICATIONS DIVISION
 ELECTRONIC EQUIPMENT RENTAL
 Statement of Cash Flows
 As of 06/30/91

	Current Quarter	Year-To-Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	10,639.04	(46,208.75)
	-----	-----
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Noncash Items:		
Depreciation	35,796.81	153,811.23
Adjust Contracts Payable	(5.65)	(5.65)
Change in Assets and Liabilities:		
Accounts Receivable (Current and non-current)	(60,035.91)	49,533.81
Accounts Payable	7,089.60	(36,804.24)
Salaries Payable	(1,821.79)	720.46
Accrued Compensated Absences	262.99	3,861.87
Deferred Revenue	(5,802.56)	0.00
Nonoperating Items:		
Interest and Financing costs	828.56	5,364.08
	-----	-----
Total Reconciling Items to be Added (Deducted)	(23,687.95)	176,481.56
	-----	-----
Net Cash Flows from Operating Activities	(13,048.91)	130,272.81
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investment in Fixed Assets	(15,631.82)	(180,947.06)
Proceeds from Sale of Fixed Assets	12,546.80	120,941.97
Capital Debt Interest Disbursements	(1,334.57)	(6,568.54)
Installment Contracts Payments	(22,974.43)	(77,682.06)
	-----	-----
Net Cash Flows from Capital Financing Activities	(27,394.02)	(144,255.69)
	-----	-----
Net Increase (Decrease) in Cash	(40,442.93)	(13,982.88)
	-----	-----
Cash, Beginning of Period	47,391.28	20,931.23
	-----	-----
Cash, June 30, 1991	6,948.35	6,948.35
	-----	-----

STATE OF MINNESOTA
STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
ELECTRONIC EQUIPMENT RENTAL
FOOTNOTES TO FINANCIAL STATEMENT
June 30, 1991

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 equip-
ment 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. INDIRECT COSTS:

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

3. 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 FY91 EER purchased Fixed Assets with a value of \$142,366.15 and disposed of assets with an historical cost of \$274,686.35 and accumulated depreciation of \$119,695.46.

4. CONTRACTS PAYABLE:

During FY8, EER acquired Xerox Memorywriters at a cost of \$248,945. This amount will be paid over forty-eight (48) months at 8% interest.

5. LEGISLATION AFFECTING ELECTRONIC EQUIPMENT RENTAL:

Electronic Equipment Rental derives operating authority from Minnesota Statutes 16.848.

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

6. DEFERRED REVENUE:

Unearned portion of billed maintenance agreements.

DEPARTMENT

of Finance

STATE OF MINNESOTA

Office Memorandum

DATE June 24, 1991

TO Dana B. Badgerow, Commissioner
Department of Administration

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

PHONE 296-5188

SUBJECT F.Y. 1992 Rate Package for Electronic Equipment Rental

The following rates are approved for Fiscal Year 1992:

<u>Typewriters</u>	<u>Monthly Rate</u>
Category 1 - Memory up to 946 characters	\$ 30.00
Category 2 - Memory up to 3K	45.00
Category 3 - Memory up to 8K	50.00
Category 4 - Memory up to 32K	55.00
Category 5 - Basic memory of 16K. Additional memory can be added up to 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, 1991.

cc: David Doth	Gene Kilmer
Charlie Bieleck	Mike Rajacich
Steve Ordahl	Dick Diercks
Karen Carpenter	Don Klein

TLBR077t

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
MICROGRAPHICS

Services Provided

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

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

Rates are based on the estimated costs of operating, plus/minus any prior years' income/loss, and estimated utilization.

STATE OF MINNESOTA
MICROGRAPHICS
COMPARATIVE STATEMENT OF FINANCIAL POSITION
~~As of~~ June 30, 1991

	FY91	FY90
ASSETS		
CURRENT ASSETS		
Cash	21,970	27,634
Accounts Receivable	114,846	167,314
Inventories	29,027	29,816
	-----	-----
Total Current Assets	165,843	224,764
NON-CURRENT ASSETS		
Fixed Assets	338,577	317,498
Less: Accumulated Depreciation	(265,037)	(243,734)
	-----	-----
Total Non-Current Assets	73,540	73,764
	-----	-----
TOTAL ASSETS	239,383	298,528
	=====	=====
LIABILITES & FUND EQUITY		
CURRENT LIABILITES		
Accounts Payable	13,076	46,868
Salaries Payable	12,850	18,679
Accrued Compensated Absences	22,887	26,023
Due to Other Funds	(1,076)	0
Customer Deposits	337	337
Loans Payable to General Fund	0	1,024
Revenue Bonds Payable (MLP)	0	4,211
Accrued Interest (MLP)	444	268
Loans Payable to Master Lease III Fund	16,580	7,554
	-----	-----
Total Current Liabilities	65,098	104,964
NON-CURRENT LIABILITIES		
Loans Payable to General Fund	2,566	2,566
Accrued Compensated Absences	0	1,509
Loans Payable to Master Lease III Fund	55,463	31,707
	-----	-----
Total Non-Current Liabilities	58,029	35,782
	-----	-----
Total Liabilities	123,127	140,746
FUND EQUITY		
Contributions from Gen. Fund	111,000	111,000
Retained Earnings	5,256	46,782
	-----	-----
Total Fund Equity	116,256	157,782
	-----	-----
TOTAL LIABILITES & FUND EQUITY	239,383	298,528
	=====	=====

STATE OF MINNESOTA
MICROGRAPHICS

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

For the Period July 1 thru June 30, 1991

	FY 91		FY 90	
	QUARTER	YTD	QUARTER	YTD
OPERATING REVENUE				
Gross Sales	151,004	658,917	250,752	776,543
Less: Cost of Goods Sold	10,453	58,234	26,717	80,615
	-----	-----	-----	-----
Gross Margin	140,551	600,683	224,035	695,928
OPERATING EXPENSES				
Salaries & Benefits	101,201	427,293	143,629	469,455
Rent	11,560	45,461	6,067	43,878
Repairs	5,794	43,205	12,096	51,800
Insurance	0	0	7,105	7,105
Printing & Advertising	168	421	1,348	2,015
Data Processing	348	1,346	105	751
Purchased Services	5,361	11,611	1,904	8,299
Communications	560	2,329	700	1,848
Travel & Fees	686	2,487	573	1,650
Supplies, Materials & Misc. Exp.	11,330	19,960	2,087	5,372
SWA Indirect Cost	10,326	37,789	7,805	31,220
Depreciation	6,107	21,303	4,156	15,298
Interest Expense (MLP)	1,317	4,846	696	1,088
Bond Issuance Costs (MLP)	0	0	247	301
OH - Intertech Division	960	29,125	1	15,178
	-----	-----	-----	-----
Total Operating Expenses	155,718	647,176	188,519	655,258
	-----	-----	-----	-----
OPERATING INCOME (LOSS)	(15,167)	(46,493)	35,516	40,670
NON-OPERATING REVENUE (EXPENSE)				
Interest Revenue (MLP)	1,327	4,967	723	948
	-----	-----	-----	-----
Total Non-Operating Revenue (Expense)	1,327	4,967	723	948
	-----	-----	-----	-----
NET INCOME (LOSS)	(13,840)	(41,526)	36,239	41,618
RETAINED EARNINGS, BEGINNING OF PERIOD	19,096	46,782	10,543	5,164
	-----	-----	-----	-----
RETAINED EARNINGS, END OF PERIOD	5,256	5,256	46,782	46,782
	=====	=====	=====	=====

STATE OF MINNESOTA
MICROGRAPHICS
COMPARATIVE STATEMENT OF CASH FLOWS
For the Period July 1 thru June 30, 1991

	FY 91		FY 90	
	QUARTER	YTD	QUARTER	YTD
Increase (Decrease) in Cash				
Cash Flows from Operating Activities:				
Net Operating Income (Loss)	(15,167)	(46,493)	35,516	40,670
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
Noncash Operating Items:				
Depreciation	6,107	21,303	4,156	15,298
Amortization of Deferred Costs	0	0	247	301
NonOperating Items:				
Interest Costs	1,317	4,846	696	1,088
Change in Assets and Liabilities:				
Accounts Receivable - Operating Revenues	801	52,468	(57,437)	(79,595)
Inventories	76	789	(4,310)	(3,410)
Accounts Payable - Operating Expenses	(2,436)	(10,840)	(39,693)	2,099
Salaries Payable	(5,060)	(5,829)	(7,582)	2,485
Accrued Compensated Absences	(2,679)	(4,645)	6,565	10,659
Interfund Payables	(13,438)	(1,076)	0	0
Accrued Interest	(1,016)	2,312	268	322
Total Items to be Added (Deducted)	(16,328)	59,328	(97,090)	(50,753)
Net Cash Flows from Operating Activities	(31,495)	12,835	(61,574)	(10,083)
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Capital Debt Bond Sales	17,173	44,471	39,262	39,262
Acquisition of Fixed Assets	(17,173)	(47,937)	(39,262)	(42,908)
Capital Debt Interest Expense	(1,317)	(6,982)	(662)	(973)
Payment of Capital Debt - Principal	(7,985)	(11,994)	(2,273)	(4,278)
Repayment of Advances	0	(1,024)	0	(1,024)
Net Cash Flows from Capital Fin.	(9,302)	(23,466)	(2,935)	(9,921)
Cash Flows from Investing Activities:				
Cash from Interest Income	1,327	4,967	723	948
Net Increase (Decrease) in Cash	(39,470)	(5,664)	(63,786)	(19,056)
Cash, Beginning of Period	61,440	27,634	91,420	46,690
Cash, End of Period	21,970	21,970	27,634	27,634

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	YTD
Beginning Inventory	29,103	29,816
Purchases	10,377	57,445
	-----	-----
Goods Available for Sale	39,480	87,261
Less: Ending Inventory	29,027	29,027
	-----	-----
Cost of Goods Sold	10,453	58,234
	=====	=====

4. Fixed Assets

	QUARTER	YTD
Addition - PC	\$3,906	\$3,906
Addition - Power File	17,173	17,173

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : July 12, 1991

TO : Dana B. Badgerow
Commissioner of AdministrationFROM : Bruce J. Reddemann, Director *BJR*
Budget Operations

PHONE : 296-5188

SUBJECT : F.Y. 1992 Micrographics Services rate schedule

In response to your June 26 request we have approved your proposed F.Y. 1992 micrographics rate package, effective July 1, 1991. Individual rates are approved as indicated in Attachment A, which is appended to and hereby made a part of this memorandum. Although your proposed rates have been approved without change, we are, nevertheless, concerned with the magnitude of the 1992 increase (about six percent). We understand that this increase is largely attributable to the impact of an anticipated F. Y. 1992 decline (also about six percent) in billable units spread against a fixed base (thus increasing per unit production costs). We suggest that you monitor this situation closely, looking at ways in which you might cut fixed costs should customer demand continue to lag. We also suggest that you review the micrographics rate situation at mid-year (i.e. around January 1) and, if warranted, lower your rates at that time.

Please feel free to call me if you have further questions or comments concerning this memorandum.

cc: Tom St. Martin
Mike Rajacich
Beth Bengston

VIII. Approved Micrographics Rates - F.Y. 1992

<u>DESCRIPTION</u>	<u>FY 91</u>	<u>FY92</u>	<u>RATE CHANGE</u>
Cameras	\$36.25	\$38.85	\$ 2.60
Jacket Loading	36.25	38.85	2.60
Processing			
a. 16mm Regular	6.25	6.50	.25
b. 16mm Thin	7.75	8.75	1.00
c. 35mm	7.75	7.50	(.25)
d. 105mm	.65	.60	(.05)
Duplicating			
a. Microfiche/Jackets	.24	.23	(.01)
b. 16mm Regular Rolls	5.00	5.00	-----
c. 16mm Thin Rolls	8.75	9.50	.75
d. 35mm Rolls	7.00	6.50	(.50)
I/O Handling, Labeling, and Retrieval	36.25	38.85	2.60
Paper Prints	.95	.85	(.10)
Disintegration	47.75/Barrel	102.00/Barrel	54.25
Cartridge Loading	4.50	5.85	1.35
Step & Repeat Camera	63.00	72.00	9.00
Document Preparation	36.25	38.85	2.60
Card Encoding	.30	.30	-----
Supplies Markup	30%	30%	-----

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, 1991

	FINAL	
	FY1	FY0
ASSETS		
CURRENT ASSETS		
Cash	3,113,475.52	2,196,459.90
Accounts Receivable	262,493.11	48,297.86
Prepaid Insurance Expenses - Billback	200,721.49	121,259.55
	-----	-----
Total Current Assets	3,576,690.12	2,366,017.31
 NON-CURRENT ASSETS		
Fixed Assets (Note 1)	12,808.96	12,808.96
Less: Accumulated Depreciation	(4,911.76)	(2,349.85)
	-----	-----
Total Non-Current Assets	7,897.20	10,459.11
	-----	-----
TOTAL ASSETS	3,584,587.32	2,376,476.42
	=====	=====
 LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	96,683.09	41,976.72
Claims Payable	1,713,635.41	906,283.05
Claims Payable-IBNR (Note 4)	234,011.00	190,922.00
Salaries Payable	1,137.16	1,095.00
Unearned Premium - Auto Self-Insurance	0.00	0.00
Unearned Premium - Auto PD Self-Insurance	16.00	0.00
Unearned Premium - Wkr. Comp. Self-Insurance	0.00	0.00
Unearned Premium - Other Self-Insurance	64,333.28	11,672.92
Unearned Premium - Billback	162,845.49	115,632.55
Compensated Absences Payable (Note 1)	2,804.64	2,757.91
	-----	-----
Total Current Liabilities	2,275,466.07	1,270,340.15
 LONG-TERM LIABILITIES		
Compensated Absences Payable (Note 1)	1,214.73	1,014.98
	-----	-----
Total Long-term Liabilities	1,214.73	1,014.98
	-----	-----
Total Liabilities	2,276,680.80	1,271,355.13
 FUND EQUITY		
Retained Earnings	0.00	0.00
Reserved Retained Earnings (Note 4)	1,307,906.52	1,105,121.29
	-----	-----
Total Fund Equity	1,307,906.52	1,105,121.29
	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	3,584,587.32	2,376,476.42
	=====	=====

STATE OF MINNESOTA
RISK MANAGEMENT - INTERNAL SERVICES FUND
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS
FOR THE FOUR QUARTERS ENDED JUNE 30, 1991

	FINAL	
	FY1	FY0
OPERATING REVENUE		
Insurance Premiums - Automobile Self-Insurance	1,315,317.00	1,428,781.33
Insurance Premiums - Auto PD Self-Insurance	12,550.00	0.00
Insurance Premiums - Worker Comp. Self-Insurance	381,964.00	312,784.00
Insurance Premiums - Other Self-Insurance	91,842.14	103,289.24
Insurance Premiums - Billback	364,281.10	227,494.34
Interest Earnings	274,876.59	233,988.18
	-----	-----
Total Operating Revenue	2,440,830.83	2,306,337.09
OPERATING EXPENSES		
Claims - Auto Self-Insurance	1,277,455.23	684,936.33
Claims - Worker Comp. Self-Insurance	356,727.34	273,450.43
Claims - Other Self-Insurance	2,553.75	0.00
Claims - IBNR (Note 4)	43,089.00	10,196.00
Salaries (Note 1)	37,684.53	35,421.05
Rent	3,041.46	0.00
Insurance Premium Expense - Billback	290,784.93	227,511.36
Printing	1,398.09	1,262.99
Professional Services - Adjuster	83,721.15	87,351.94
Professional Services - Broker	18,543.46	3,609.06
Professional Services - Legal and Other	97,495.01	36,091.63
Data Processing	272.69	437.31
Other Purchased Services	352.54	0.00
Travel	1,056.83	0.00
Fees	6,402.50	3,336.08
Supplies	4,534.18	1,280.62
Indirect Costs	10,371.00	7,701.00
Depreciation	2,561.91	1,339.75
	-----	-----
Total Operating Expenses	2,238,045.60	1,373,925.55
	-----	-----
OPERATING INCOME (LOSS)	202,785.23	932,411.54
	-----	-----
NET INCOME (LOSS)	202,785.23	932,411.54
	-----	-----
Reserved Retained Earnings - Beginning of Period	1,105,121.29	172,709.75
Adjustment to Reserved Retained Earnings	0.00	0.00
	-----	-----
Reserved Retained Earnings - End of Period	1,307,906.52	1,105,121.29
	=====	=====

STATE OF MINNESOTA
RISK MANAGEMENT - INTERNAL SERVICES FUND
STATEMENT OF CASH FLOWS
FOR THE FOUR QUARTERS ENDED JUNE 30, 1991

	FINAL	
	FY1	FY0
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income	202,785.23	932,411.54
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Depreciation	2,561.91	1,339.75
Change in Assets/Liabilities:		
Accounts Receivable	(214,195.25)	35,092.44
Prepaid Expenses	(79,461.94)	(50,338.50)
Accounts Payable	54,706.37	(93,444.82)
Claims Payable	807,352.36	(329,809.04)
Claims Payable-IBNR	43,089.00	10,196.00
Salaries Payable	42.16	79.01
Unearned Premium - Auto Self-Insurance	0.00	(19.00)
Unearned Premium - Auto PD Self-Insurance	16.00	0.00
Unearned Premium - Worker Comp. Self-Insurance	0.00	0.00
Unearned Premium - Other Self-Insurance	52,660.36	(56,643.74)
Unearned Premium - Billback	47,212.94	44,711.50
Accrued Compensated Absences	246.48	553.91
Non-Operating Items:		
Investment Income	(274,876.59)	(233,988.18)
Other Operating Cash Flows:		
Prior Period Adjuster's Fee Adjustment	0.00	0.00
	-----	-----
Total Reconciling Items to be Added (Deducted)	439,353.80	(672,270.67)
	-----	-----
Net Cash Flows From Operating Activities	642,139.03	260,140.87
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investments in Fixed Assets	0.00	(8,147.16)
	-----	-----
Net Cash Flows From Capital Financing Activities	0.00	(8,147.16)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment Interest Receipts	274,876.59	233,988.18
	-----	-----
NET INCREASE (DECREASE) IN CASH	917,015.62	485,981.89
Cash and Investments, Beginning of Period, As Reported	2,196,459.90	1,710,478.01
Change in Reporting Principle	0.00	0.00
	-----	-----
Cash and Cash Equivalents, Beginning of Period	2,196,459.90	1,710,478.01
	-----	-----
Cash and Cash Equivalents, End of Period	3,113,475.52	2,196,459.90
	=====	=====

=====

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

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

=====

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. No additional fixed assets have been acquired in FY91.

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 \$2,804.64 and \$1,214.73 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 \$19,920.23 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, 1991 for claims incurred prior to July 1, 1991.

6. First quarter net income was \$293,130.44; second quarter net (loss) was (\$189,731.72); third quarter net (loss) was (189,419.93); and the fourth quarter net income is \$288,806.44.

Reserved Retained Earnings at the end of the first quarter was \$1,398,251.73; second quarter was \$1,208,520.01; third quarter was \$1,019,100.08; it is now \$1,307,906.52.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : July 9, 1991

TO : Dana B. Badgerow
Commissioner of Administration

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

PHONE : 296-5188

SUBJECT : F.Y. 1992 Automobile Liability Insurance Risk Management rate schedules

In response to your June 26 request we have approved the following F. Y. 1992 premium rates per vehicle per agency, effective July 1, 1991:

AGENCY	RATE PER VEHICLE
Military Affairs	\$122.00
Administration	\$127.00
Agriculture	\$105.00
Public Safety	\$161.00
Health	\$161.00
Jobs and Training	\$141.00
State Universities	\$120.00
Community Colleges	\$120.00
Natural Resources	\$129.00
Pollution Control	\$121.00
Education	\$ 75.00
I.R.R.R.B.	\$127.00
Human Services	\$131.00
PERA	\$107.00
Veterans Home	\$143.00
Zoological Board	\$ 99.00
Corrections	\$121.00
Transportation	\$136.00
Public Service	\$120.00
State Fair	\$146.00
Msc. depts, boards, etc.	\$161.00

Please feel free to call me if you have further questions or comments concerning this memorandum.

cc: Tom St. Martin
Mike Rajacich

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., 1991

ASSETS	--- FY1 ---	--- FY0 ---
CURRENT ASSETS		
Cash	793,981	888,964
Invested Treasurers Cash	1,517	1,289
Accounts Receivable	493,552	615,300
Unbilled Accounts Receivable	231,703	238,231
Inventories - Raw Materials	112,937	120,750
- Work in Process	79,594	85,834
Due from Jobs and Training	3,723	4,179
Bond Issuance	3,824	6,252
Prepaid Insurance	0	0
Prepaid Maintenance Agreements	0	0
	-----	-----
Total Current Assets	1,720,831	1,960,799
NON-CURRENT ASSETS		
Equipment, Furniture and Fixtures	1,442,624	1,336,797
Less: Accumulated Depreciation	(929,715)	(832,434)
Building Improvements	54,587	48,841
Less: Accumulated Depreciation	(36,450)	(29,178)
	-----	-----
Total Non-Current Assets	531,046	524,026
	-----	-----
TOTAL ASSETS	2,251,877	2,484,825
	=====	=====
LIABILITES and FUND EQUITY		
CURRENT LIABILITES		
Accounts Payable	213,505	271,302
Salaries Payable	61,931	63,491
Contract Payable	20,219	18,590
Accrued Compensated Absences	95,300	88,803
Loans Payable - General Fund	8,500	12,887
Accrued Interest	829	2,253
Revenue Bonds Payable	75,321	85,534
Customer Deposits	12,500	0
	-----	-----
Total Current Liabilities	488,105	542,860
NON-CURRENT LIABILITES		
Loans Payable - General Fund	27,608	36,109
Contracts Payable	55,124	75,344
Accrued Compensated Absences	11,925	12,500
Revenue Bonds Payable	81,228	156,549
	-----	-----
Total Non-Current Liabilities	175,885	280,502
	-----	-----
Total Liabilities	663,990	823,362
FUND EQUITY		
Contribution from General Fund	1,365,000	1,365,000
Retained Earnings	222,887	296,463
	-----	-----
Total Fund Equity	1,587,887	1,661,463
	-----	-----
TOTAL LIABILITES and FUND EQUITY	2,251,877	2,484,825
	=====	=====

STATE OF MINNESOTA
 PRINT COMMUNICATIONS DIVISION
 PRINTING
 COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 For the Period July 1, 1990 through June 30, 1991

	FY1		FY0	
	QUARTER	YTD	QUARTER	YTD
REVENUE				
Sales	1,394,583	5,903,152	1,486,338	5,816,383
Miscellaneous Sales	293	494	0	431
Less: Returns and Refunds	0	1,311	9,533	17,240
Less: Cost of Goods Produced	1,264,551	5,214,577	1,140,599	5,054,289
Gross Margin	130,325	687,758	336,206	745,285
OPERATING EXPENSES				
Salaries and Benefits	86,015	365,171	75,422	268,242
Advertisement	519	723	0	320
Rent	9,756	40,002	6,483	24,125
Repairs	1,173	5,792	676	7,573
Insurance	11,470	46,065	15,000	60,197
Printing	1,487	5,419	1,140	3,751
Data Processing	675	4,581	6,332	7,586
Purchased Services and Consulting	4,402	35,055	2,356	14,674
Communications	2,188	14,464	2,481	8,374
Travel and Fees	521	13,861	2,579	14,702
Supplies	(1,317)	24,583	8,148	25,927
Indirect Cost	45,192	180,768	36,082	144,330
Depreciation	4,601	18,072	7,174	12,935
Interest	4,532	19,344	7,284	23,634
Bond Issuance	1,086	2,428	1,418	2,674
Total Operating Expenses	172,300	776,328	172,575	619,044
OPERATING INCOME (LOSS)	(41,975)	(88,570)	163,631	126,241
NON-OPERATING REVENUE (EXPENSE)				
Rent Revenue	3,293	15,255	4,179	16,399
Gain (Loss) on Sale of Equipment	2,000	2,000	0	14,971
Maintenance	(1,819)	(11,777)	(3,664)	(13,507)
Depreciation	(804)	(3,216)	(804)	(3,216)
Investment Revenue - Revenue Bonds	2,426	12,732	4,501	21,087
Total Non-Operating Revenue (Expense)	5,096	14,994	4,212	35,734
NET INCOME (LOSS)	(36,879)	(73,576)	167,843	161,975
RETAINED EARNINGS, BEGINNING OF PERIOD	259,766	296,463	128,620	134,488
RETAINED EARNINGS, END OF PERIOD	222,887	222,887	296,463	296,463

STATE OF MINNESOTA
 PRINT COMMUNICATIONS DIVISION
 PRINTING

COMPARATIVE STATEMENT OF COST OF GOODS PRODUCED
 For the Period July 1, 1990 through June 30, 1991

	----- FY1 -----		----- FY0 -----	
	QUARTER	YTD	QUARTER	YTD
COST OF GOODS PRODUCED				
Salaries and Benefits	411,412	1,679,238	408,702	1,626,080
Rent	26,769	113,145	41,139	131,665
Repairs	30,127	115,123	21,597	107,728
Printing	252,079	1,298,376	206,462	1,271,935
Copy Machine Expense	56,114	275,504	53,186	245,623
Utilities	3,297	9,917	2,818	11,106
Purchased Services and Consulting	23,447	181,007	46,040	153,313
Communication and Freight	12,597	50,156	18,086	49,610
Travel and Fees	2,815	11,504	2,068	8,332
Supplies	286,306	1,314,277	316,323	1,321,370
Change in Inventories	118,826	14,053	(18,078)	(32,959)
Depreciation	40,762	152,277	42,256	160,486
	-----	-----	-----	-----
Total Cost of Goods Produced	1,264,551	5,214,577	1,140,599	5,054,289
	=====	=====	=====	=====

STATE OF MINNESOTA
 PRINT COMMUNICATIONS DIVISION
 PRINTING
 Statement of Cash Flows
 As of 06/30/91

	Current Quarter	Year-To-Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	(41,975)	(88,570)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Noncash Items:		
Depreciation	45,363	170,349
Amortization of Deferred Costs	1,086	2,428
Change in Assets and Liabilities:		
Accounts Receivable	(91,889)	121,748
Unbilled Accounts Receivable	103,119	6,528
Inventory	118,826	14,053
Prepaid Expenses	15,081	0
Other Assets	(497)	456
Accounts Payable	(105,223)	(39,623)
Salaries Payable	(39,102)	(1,560)
Accrued Compensated Absences	504	5,922
Other Liabilities	12,500	12,500
Nonoperating Items:		
Rent Income	3,293	15,255
Maintenance Expense	(1,819)	(11,777)
Investment Income	2,426	12,732
Interest and Financing Costs	4,532	19,344
Total Reconciling Items to be Added (Deducted)	68,200	328,355
Net Cash Flows from Operating Activities	26,225	239,785
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Capital Contributions	0	0
Repayment of Advances from Other Funds	0	0
Net Cash Flows from Noncapital Financing Activities	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investment in Fixed Assets	(122,802)	(198,759)
Proceeds from Sale of Fixed Assets	2,000	2,000
Capital Debt Interest Disbursements	(7,777)	(20,768)
Repayment of Capital Debt Revenue Bond Principal	(36,184)	(85,534)
Repayment of Advances Restricted to Equipment Purchases	(5,497)	(12,888)
Installment Contracts Payments	(4,795)	(18,591)
Net Cash Flows from Capital Financing Activities	(175,055)	(334,540)
Net Increase (Decrease) in Cash	(148,830)	(94,755)
Cash, Beginning of Period	944,328	890,253
Cash, June 30, 1991	795,498	795,498

SCHEDULE OF NONCASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES:

Equipment payable for \$897.00

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
PRINTING
FOOTNOTES TO FINANCIAL STATEMENT

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

Copy Machines	5 years
Plant Equipment	5 to 9 years
Office Equipment	7 years
Office Furniture	12 years
Computer Systems	5 years
Building Improvements	3 years
4. Salary expense (YTD) includes \$10,202 for Unemployment Compensation.
5. During FY91 the printing activity acquired fixed assets at a cost of \$180,584 and retired, sold, expensed or traded-in assets with an historical cost of \$69,012 and accumulated depreciation of \$69,012.
 - Invested Treasurers Cash is investment revenue earned by Printing from the "Master Lease Plan" and not yet transferred to the Printing account.
7. Unbilled Accounts Receivable are estimated sales for which an invoice has not yet been generated.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : July 2, 1991

TO : Dana B. Badgerow
Commissioner of AdministrationFROM : Charlie Bieleck *Charlie Bieleck*
Director, Budget Planning and Operations

PHONE : 296-4724

SUBJECT : F.Y. 1992 Print Communications printing services rate schedules

Pursuant to your request of June 25, we have approved the following F.Y. 1992 Print Communications printing services rates:

ITEM	APPROVED FY 1992 RATE
Overall average	approximately 1.5 percent
Shipping/handling	35.5 percent, no change from 1991
Overloads	10 percent, no change from 1991
Xerox 1090	\$0.042/impression, no change from 1991
Macintosh	\$50/hr., no change from 1991
Composition	\$50/hr., no change from 1991
Keylining	\$40/hr., a \$2 increase from 1991
Film processing	\$51.85/hr., no change from 1991
Platemaking	\$48.85/hr., no change from 1991
Small presses	\$43.85/hr., no change from 1991
Ryobi 2 color press	\$52.80/hr., no change from 1991
Davidson press	\$52/hr., no change from 1991
Apollo press	\$60/hr., an increase of \$4.50 from 1991
Harris press	\$59.60/hr., no change from 1991
Heidelberg 2 color press	\$90/hr., no change from 1991
Copy centers	\$0.033 avg/impression, no significant change from 1991 <u>hourly</u> rate
Cutters	\$35.50/hr., no change from 1991
Folders	\$50/hr., an increase of \$14.50 from 1991
Collators	\$36.90/hr., no change from 1991
Small bindery	\$32.60/hr., no change from 1991
Sickinger punch	\$107.79/hr., no comparable rate in 1991
Handwork	\$32.60/hr., no change from 1991
Shrinkwrap	\$50/hr., an increase of \$17.40 from 1991 (although new technology is expected to decrease actual job costs by reducing total job time)

Please call me if you have further questions or comments.

cc: Bruce Reddemann
Mike Rajacich

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.

Date 08/12/91
04-90-0080

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
MINNESOTA'S BOOKSTORE
Comparative Statement of Financial Position
As of 06/30/91

Page 1
Rept 5001

	Current Year	Prior Year
ASSETS		
CURRENT ASSETS		
Cash in State Treasury	424,393.36	439,149.47
Cash on Hand	16,517.93	13,419.68
Petty Cash	1,000.00	1,000.00
Accounts Receivable	167,435.30	39,854.79
Prepaid Supplies	2,095.23	4,164.32
Inventory - Resale	380,215.86	323,974.87
Inventory - Promotional	3,666.60	6,260.90
	-----	-----
TOTAL CURRENT ASSETS	995,324.28	827,824.03
NON-CURRENT ASSETS		
Building Improvements	28,583.87	28,583.87
Accumulated Depreciation	(26,264.18)	(23,833.71)
Equipment, Furniture & Fixtures	349,905.87	323,766.25
Accumulated Depreciation	(198,976.89)	(158,098.82)
	-----	-----
TOTAL NON-CURRENT ASSETS	153,248.67	170,417.59
	-----	-----
TOTAL ASSETS	1,148,572.95	998,241.62
	-----	-----
LIABILITIES AND FUND EQUITY		
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable - Trade	37,052.32	57,817.25
Accounts Payable - Consignment	84,210.12	6,482.26
Salaries Payable	21,165.44	20,558.93
Accrued Compensated Absences	50,619.67	52,106.73
Deferred Revenue	57,082.60	75,141.60
	-----	-----
TOTAL CURRENT LIABILITIES	250,130.15	212,106.77
	-----	-----
TOTAL LIABILITIES	250,130.15	212,106.77
FUND EQUITY		
Retained Earnings	403,442.80	291,134.85
Contribution from General Fund	495,000.00	495,000.00
	-----	-----
TOTAL FUND EQUITY	898,442.80	786,134.85
	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	1,148,572.95	998,241.62
	-----	-----

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
MINNESOTA'S BOOKSTORE

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Period 07/01/90 Through 06/30/91

Bookstore

	----- Current Year -----		----- Prior Year -----	
	Current Quarter	Year- To-Date	Current Quarter	Year- To-Date
OPERATING REVENUE				
Sales	438,348.33	1,842,312.93	340,405.03	1,558,456.29
Returns and Refunds	(6,041.20)	(33,042.44)	(4,646.15)	(21,477.18)
Net Sales	432,307.13	1,809,270.49	335,758.88	1,536,979.11
COST OF GOODS SOLD				
Cost of Goods Sold	253,312.99	680,612.28	110,945.15	545,597.88
Gross Margin	178,994.14	1,128,658.21	224,813.73	991,381.23
OPERATING EXPENSES				
Salaries and Benefits	152,909.78	605,293.86	142,564.70	605,159.18
Rent	11,412.68	42,242.51	12,772.71	37,192.84
Advertising	26.95	1,258.95	19.25	1,279.36
Repairs	1,334.22	5,500.62	595.42	4,990.77
Printing - Miscellaneous	14,095.14	37,716.29	8,938.40	44,560.95
Prof./Tech. Services	0.00	3,404.23	257.95	257.95
Data Processing	(6,720.00)	40,211.76	2,145.97	30,009.23
Purchased Services	1,154.44	7,715.69	2,411.13	14,500.35
Postage	13,868.76	65,136.88	15,931.78	77,163.63
Telephone	5,421.00	17,049.08	4,166.70	13,755.91
Addressing/Inserting	415.50	2,366.60	935.00	5,561.63
Freight	17,667.44	85,091.18	15,529.12	59,676.45
Travel	136.29	2,733.58	884.19	4,917.98
Fees and Fixed Charges	728.40	3,465.91	366.74	2,917.59
Supplies	4,995.78	19,464.50	4,039.44	22,057.43
Depreciation	9,075.20	34,508.93	10,650.87	35,918.31
Indirect Costs	14,518.35	58,073.40	11,800.06	47,200.24
Total Operating Expense	241,039.93	1,031,233.97	234,009.43	1,007,119.80
OPERATING INCOME (LOSS)	(62,045.79)	97,424.24	(9,195.70)	(15,738.57)
NON-OPERATING INCOME				
Rents	2,726.49	10,058.92	4,235.00	4,235.00
NON-OPERATING EXPENSE				
Loss on Disposal of Assets	0.00	350.67	0.00	0.00
NET INCOME (LOSS)	(59,319.30)	107,132.49	(4,960.70)	(11,503.57)
Retained Earnings, Beginning	467,228.32	300,776.53	305,737.23	312,280.10
Retained Earnings, End	407,909.02	407,909.02	300,776.53	300,776.53

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
MINNESOTA'S BOOKSTORE

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Period 07/01/90 Through 06/30/91

State Register

	----- Current Year -----		----- Prior Year -----	
	Current Quarter	Year- To-Date	Current Quarter	Year- To-Date
OPERATING REVENUE				
Sales	74,242.90	318,094.31	77,247.34	327,047.73
Returns and Refunds	0.00	0.00	0.00	(550.00)
Net Sales	74,242.90	318,094.31	77,247.34	326,497.73
COST OF GOODS SOLD				
Cost of Goods Sold	40,747.12	180,715.03	44,630.69	200,386.53
Gross Margin	33,495.78	137,379.28	32,616.65	126,111.20
OPERATING EXPENSES				
Salaries and Benefits	16,246.40	63,182.23	18,145.02	77,414.91
Rent	2,912.25	11,188.03	3,670.01	10,516.71
Advertising	8.05	376.05	5.75	382.14
Repairs	362.40	1,498.47	177.85	1,359.91
Printing - Miscellaneous	129.81	1,426.84	17.64	1,913.12
Prof./Tech. Services	0.00	1,016.85	77.05	77.05
Purchased Services	114.38	1,097.61	117.16	1,066.57
Postage	4,403.59	14,679.84	3,719.14	16,892.36
Telephone	1,619.26	5,092.60	1,244.58	4,108.90
Addressing/Inserting	275.00	1,530.90	401.50	1,434.30
Travel	40.71	816.52	264.11	1,469.01
Fees and Fixed Charges	217.57	1,060.28	109.55	871.50
Supplies	1,429.51	4,482.69	862.34	5,708.97
Depreciation	2,710.77	10,308.19	3,181.43	10,728.87
Indirect Costs	4,336.65	17,346.60	3,524.69	14,098.76
Total Operating Expense	34,806.35	135,103.70	35,517.82	148,043.08
OPERATING INCOME (LOSS)	(1,310.57)	2,275.58	(2,901.17)	(21,931.88)
NON-OPERATING INCOME				
Rents	814.41	3,004.63	1,265.00	1,265.00
NON-OPERATING EXPENSE				
Loss on Disposal of Assets	0.00	104.75	0.00	0.00
NET INCOME (LOSS)	(496.16)	5,175.46	(1,636.17)	(20,666.88)
Retained Earnings, Beginning	(3,970.06)	(9,641.68)	(8,003.51)	11,025.20
Retained Earnings, End	(4,466.22)	(4,466.22)	(9,641.68)	(9,641.68)

STATE OF MINNESOTA
 PRINT COMMUNICATIONS DIVISION
 MINNESOTA'S BOOKSTORE
 Statement of Cash Flows
 As of 06/30/91

	Current Quarter	Year-To-Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	(63,356.36)	99,699.82
	-----	-----
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Noncash Items:		
Depreciation	11,785.97	44,817.12
Change in Assets and Liabilities:		
Accounts Receivable	(121,199.99)	(127,580.51)
Prepaid Supplies	1,939.12	2,069.09
Inventory	(11,860.30)	(53,646.69)
Salaries Payable	(11,889.12)	606.51
Accounts Payable - Trade	(14,681.25)	(20,764.93)
- Consignment	69,202.20	77,727.86
- Indirect Costs	(18,855.00)	0.00
Accrued Compensated Absences	2,067.38	(1,487.06)
Deferred Revenue	(44,448.66)	(18,059.00)
Nonoperating Items:		
Rent Income	3,540.90	13,063.55
	-----	-----
Total Reconciling Items to be Added (Deducted)	(134,398.75)	(83,254.06)
	-----	-----
Net Cash Flows from Operating Activities	(197,755.11)	16,445.76
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investment in Fixed Assets	(22,017.10)	(28,103.62)
Proceeds from Sale of Fixed Assets	0.00	0.00
	-----	-----
Net Cash Flows from Capital Financing Activities	(22,017.10)	(28,103.62)
	-----	-----
Net Increase (Decrease) in Cash	(219,772.21)	(11,657.86)
	-----	-----
Cash, Beginning of Period	661,683.50	453,569.15
	-----	-----
Cash, June 30, 1991	441,911.29	441,911.29
	-----	-----

STATE OF MINNESOTA
 PRINT COMMUNICATIONS DIVISION
 MINNESOTA'S BOOKSTORE
 FOOTNOTES TO FINANCIAL STATEMENT
 June 30, 1991

1. Minnesota's Bookstore 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	50,601.78
Vested Severance Pay	0.00
Compensatory Time	17.89

Total	\$50,619.67

11. Residual Equity Transfers to the General Fund - The Print Communications 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 FY91 the Bookstore acquired fixed assets at a cost of \$29,693.62 and sold, expensed or retired assets with an historical cost of \$3,554.00 and accumulated depreciation of \$1,508.58.

Department: of Finance

STATE OF MINNESOTA
Office Memorandum

Date: June 24, 1991

To: Dana B. Badgerow, Commissioner
Department of Administration

From: Bruce J. Reddemann, Director
Budget Operations

BJR

Phone: 296-5188

Subject: F.Y. 1992 Rate Package for State Register

The following rates for the State Register are approved for F.Y. 1992.

	<u>Current Rate</u>	<u>Approved Rate</u>
Subscriptions - per year	\$140.00	\$140.00
Billable Pages - per page	\$ 78.00	\$ 78.00

These rates are approved to become effective July 1, 1991.

cc: David Doth
Charlie Bieleck
Steve Ordahl
Dick Diercks
Mike Rajacich
Don Klein

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
TELECOMMUNICATIONS

Services Provided

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

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

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

STATE OF MINNESOTA
TELECOMMUNICATIONS
BALANCE SHEET

FINAL

	JUNE 30,	
	1991	1990
ASSETS		
CURRENT ASSETS		
Cash	1,961,341	1,565,141
Accounts Receivable	980,218	2,157,914
Financing Leases Receivable	119,950	86,898
Deferred Bond Issuance Cost	8,020	2,050
Prepaid Expense	0	0
Due from Computer Fund	268,806	0
	-----	-----
Total Current Assets	3,338,335	3,812,003
 NON-CURRENT ASSETS		
Fixed Assets	536,852	532,842
Less: Accumulated Depreciation	(527,231)	(522,546)
Financing Leases Receivable	219,750	75,999
	-----	-----
Total Non-Current Assets	229,371	86,295
	-----	-----
TOTAL ASSETS	3,567,706	3,898,298
	=====	=====
 LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	669,591	1,337,519
Salaries Payable	30,126	9,805
Compensated Absences	4,107	22,749
Due to the General Fund	0	0
Loans Payable	320,000	336,571
Deferred Revenue	0	0
Revenue Bonds Payable	116,999	113,344
	-----	-----
Total Current Liabilities	1,140,823	1,819,988
 LONG-TERM LIABILITIES		
Loans Payable	230,000	550,000
Revenue Bonds Payable	217,119	89,232
Compensated Absences	2,185	6,174
	-----	-----
Total Long-Term Liabilities	449,304	645,406
	-----	-----
Total Liabilities	1,590,127	2,465,394
 FUND EQUITY		
Contributions from the General Fund	1,592,000	1,592,000
Retained Earnings	385,579	(159,096)
	-----	-----
Total Fund Equity	1,977,579	1,432,904
	-----	-----
TOTAL LIABILITIES & FUND EQUITY	3,567,706	3,898,298
	=====	=====

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

FINAL

	FY91		FY90	
	QUARTER ENDED 6/30/91	Y-T-D	QUARTER ENDED 6/30/90	Y-T-D
OPERATING REVENUE				
Gross Sales	2,171,932	8,456,533	2,385,628	8,494,474
Less: Cost of Goods Sold	1,975,752	7,371,097	1,812,367	6,351,276
Gross Margin	196,180	1,085,436	573,261	2,143,198
OPERATING EXPENSES				
Salaries & Benefits	67,846	143,623	68,622	301,388
Rents & Leases	26	113	1,642	6,951
Repairs	(12,481)	496	(8,688)	8,065
Insurance	(2,475)	0	3,163	3,163
Printing & Binding	0	0	0	0
Prof/Tech. Services	3,739	5,340	0	7,201
Purchased Services	0	0	0	0
Data Processing	(9,332)	1,885	4,477	16,904
Billing Service	34,720	106,720	54,546	115,440
Travel In-State	794	3,692	2,196	2,921
Travel Out-State	0	1,868	0	1,984
Fees	0	420	0	220
Supplies	870	1,384	35	213
Indirect Cost-Division	29,541	118,175	(29,709)	121,000
Indirect Cost-State	30,205	120,825	36,388	145,558
Interest	8,208	29,773	3,983	19,077
Amortization	3,030	3,030	6,924	6,924
Total Operating Expense	154,691	537,344	143,579	757,009
OPERATING INCOME (LOSS)	41,489	548,092	429,682	1,386,189
NON-OPERATING INCOME (EXPENSE)				
PBX Rental	0	0	0	19,587
Interest Reimbursement	0	1,268	1,577	9,687
PBX Depreciation	(1,175)	(4,685)	(3,278)	(23,659)
Miscellaneous	0	0	0	0
Loss on Equip. Transfer	0	0	(7,799)	(7,799)
Total Non-Operating Income (Expense)	(1,175)	(3,417)	(9,500)	(2,184)
NET INCOME	40,314	544,675	420,182	1,384,005
RETAINED EARNINGS, BEGINNING OF PERIOD	33,602	(159,096)	(478,577)	(1,442,400)
ADJUSTMENT TO RETAINED EARNINGS	311,663	0	(100,701)	(100,701)
RETAINED EARNINGS, END OF PERIOD	385,579	385,579	(159,096)	(159,096)

STATE OF MINNESOTA
TELECOMMUNICATIONS
STATEMENT OF CASH FLOWS
JUNE 30, 1991

FINAL

	4TH QTR.	Y-T-D
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	41,489	548,092
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Amortization	3,030	3,030
Change in Assets and Liabilities:		
Accounts Receivable	12,616	880,221
Due from Computer Fund	(268,806)	(268,806)
Salaries Payable	24,129	20,321
Accounts Payable	42,621	(667,928)
Due to General Fund	0	0
Accrued Compensated Absences	1,329	(22,631)
Operating Loan Repayment	(80,000)	(320,000)
Non-Operating Items:		
Interest and Financing Costs	8,208	29,773
	-----	-----
Total Reconciling Items to be Added (Deducted)	(256,873)	(346,020)
	-----	-----
NET CASH FLOWS FROM OPERATING ACTIVITIES	(215,384)	202,072
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Capital Contribution	0	0
Adjustment to Retained Earnings	311,663	0
	-----	-----
NET CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	311,663	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Revenue Bond (Master Lease) Equipment Purchase	0	297,475
Equipment Purchase	(4,010)	(4,010)
Collection from Financing Equipment	25,226	111,672
PBX Rental	0	0
Master Lease Interest Reimbursements	0	1,268
Revenue Bond (Master Lease) Payments	(82,883)	(165,933)
Repayment of Advances Restricted to Equipment Purchases	0	(16,571)
Master Lease Interest Payment	(8,208)	(29,773)
	-----	-----
NET CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(69,875)	194,128
NET INCREASE (DECREASE) IN CASH	26,404	396,200
	-----	-----
Cash and Investments, Beginning of Period as Reported	1,934,937	1,565,141
Change in Reporting Principle	0	0
	-----	-----
Cash and Cash Equivalents, Beginning of Period	1,934,937	1,565,141
	-----	-----
CASH AND CASH EQUIVALENTS, END OF PERIOD	1,961,341	1,961,341
	=====	=====

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 \$120,825 per year.

NOTE 2. LEGISLATION AFFECTING TELECOMMUNICATIONS:

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

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

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

NOTE 3. ACCRUED COMPENSATED ABSENCES:

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

NOTE 4. 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 overstatement of indirect cost charges for the previous three quarters. *311,663*

NOTE 6. CHANGE IN FIXED ASSETS:

Purchased a personal computer with accessories in FY91.

FY'92
TELECOMMUNICATIONS REVOLVING FUND
APPROVED RATES

RATES PER UNIT	Unit	Current FY91 Rate	Proposed FY92 Rate	% Change vs FY91
DOMESTIC CALLS	Minute	.20	.20	no change
CANADA CALLS	Minute	.25	.25	no change
INTERNATIONAL CALLS	Minute	1.15	1.15	no change
PUBLIC INWATS	Minute	.40	.40	no change
DIRECTORY ASSISTANCE	Call	.95	.95	no change
CIRCUITS..BULK MILEAGE	Mile	2.00	1.50	-25%
CIRCUITS..TERMINATIONS	Terminations	91.00	94.00	3.3%
SURCHARGES OVER DIRECT CHARGES				
800 SERVICE	Minute	.02	.02	no change
MISC EQUIP/SHARED CIRCUITS	Dollars*	9.6%	20.0%	108.3%
DS-1 SERVICE	Dollars*	10.0%	18.0%	80.0%
CAPITAL EQUIPMENT	Dollars*	14.9%	10.0%	-32.9%
PBX SHARED EQUIPMENT	Station/Mo	2.45	2.00	-18.4%
CENTRON SHARED EQUIPMENT	Station/Yr	1.00	1.80	80.0%

* Percent over direct cost to cover indirect & overhead costs.

STATE OF MINNESOTA
 STARS
 COMPARATIVE STATEMENT OF FINANCIAL POSITION

FINAL

	JUNE 30, 1991	JUNE 30, 1990
ASSETS		
CURRENT ASSETS		
Cash	12,503	215,621
NON-CURRENT ASSETS		
Fixed Assets	14,123	14,123
Less: Accumulated Depreciation	(4,750)	(1,925)
Total Non-Current Assets	<u>9,373</u>	<u>12,198</u>
TOTAL ASSETS	<u>21,876</u>	<u>227,819</u>
=====		
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	74,491	74,022
Accrued Compensated Absences	17,761	12,267
Total Current Liabilities	<u>92,252</u>	<u>86,289</u>
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	11,670	11,017
Loan-Inter Tech.	416,252	0
Total Non-Current Liabilities	<u>427,922</u>	<u>11,017</u>
Total Liabilities	<u>520,174</u>	<u>97,306</u>
FUND EQUITY		
Contributions from the General Fund	750,000	750,000
Retained Earnings	(1,248,298)	(619,487)
Total Fund Equity	<u>(498,298)</u>	<u>130,513</u>
TOTAL LIABILITIES & FUND EQUITY	<u>21,876</u>	<u>227,819</u>
=====		

STATE OF MINNESOTA
STARS

FINAL

COMPARATIVE STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

	FY91	FY90
OPERATING REVENUE		
Sales	0	0
Less: Sales Returns	0	0
Net Sales	<u>0</u>	<u>0</u>
OPERATING EXPENSES		
Salaries & Benefits	220,854	299,830
Rent	3,421	13,659
Advertising	628	0
Repairs	97	678
Printing	3,272	13,091
Consultant Services	1,000	0
Prof./Tech.	296,048	216,743
Data Processing	695	9,227
Purchased Services	814	2,830
Communications	1,372	3,761
Travel-In State	829	5,101
Travel-Out State	3,977	5,716
Fees	4,056	593
Supplies	6,095	7,333
Indirect Costs-Division	82,828	39,000
Depreciation	2,825	1,925
Total Operating Expenses	<u>628,811</u>	<u>619,487</u>
NET INCOME (LOSS)	(628,811)	(619,487)
Retained Earnings, Beginning of Period	(619,487)	0
Adjustment to Retained Earnings	0	0
Retained Earnings, End of Period	<u>(1,248,298)</u>	<u>(619,487)</u>
	=====	=====

STATE OF MINNESOTA
 STARS
 STATEMENT OF CASH FLOWS
 JUNE 30, 1991

FINAL

	Y-T-D
CASH FLOWS FROM OPERATING ACTIVITIES:	
Operating Income (Loss)	(628,811)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Non-Cash Items:	
Depreciation	2,825
Change in Assets and Liabilities:	
Accounts Receivable	0
Inventories	0
Salaries Payable	0
Accounts Payable	469
Due to General Fund	0
Accrued Compensated Absences	6,147
Deferred Revenue	0
Total Reconciling Items to be Added (Deducted)	<u>9,441</u>
NET CASH FLOWS FROM OPERATING ACTIVITIES	(619,370)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Adjustment to Retained Earnings	0
Loan from Inter Tech.	416,252
NET CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	<u>416,252</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Proceeds from Sale of Fixed Assets	0
NET CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	<u>0</u>
NET INCREASE (DECREASE) IN CASH	(203,118)
Cash and Investments, Beginning of Period as Reported	<u>215,621</u>
Change in Reporting Principle	0
Cash and Cash Equivalents, Beginning of Period	<u>215,621</u>
CASH AND CASH EQUIVALENTS, END OF PERIOD	<u>12,503</u> =====

NOTE 1: LEGISLATION AFFECTING STARS:

STARS was created by Minnesota Laws of 1989, Chap.335, Art. 1, Sec. 15, Subd.7, which appropriated \$750,000 as Contributed Capital from the Computer Services Revolving Fund. Minnesota Laws of 1990, Chap. 594, Art. 1, Sec.13, gave STARS access to \$900,000 loan, not to exceed five years from Computer Services Revolving Fund for STARS planning. \$416,252 of this loan was borrowed in FY91.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

This account utilizes full accrual accounting.

Fixed Assets are recorded at historical costs less accumulated depreciation. Fixed Assets are depreciated on straight line basis with no salvage value. Equipment, furniture and fixtures are depreciated over various time periods based on the useful life of the assets.

Expenses are based on data received from Statewide Accounting System and account's manual records.

NOTE 3: ACCRUED COMPENSATED ABSENCES:

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

F. I. 1991 Nov

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

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

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ADMINISTRATION - PROPERTY MANAGEMENT

Nature and Extent of Services	3.1
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Detail Allocation - Leasing	3.4

ADMINISTRATION - INTERTECHNOLOGIES GROUP

Nature and Extent of Services	4.1
Costs to be Allocated	4.2
Schedule of Costs to be Allocated by Function	4.3
Detail Allocation - Records Management	4.4
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Nature and Extent of Services	2.1
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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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Costs to be Allocated	14.2
Schedule of Costs to be Allocated by Function	14.3
Detail Allocation - Finance Audits	14.4
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TREASURER	
Nature and Extent of Services	15.1
Costs to be Allocated	15.2
Schedule of Costs to be Allocated by Function	15.3
Detail Allocation - Treasurer	15.4
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Costs to be Allocated	16.2
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Nature and Extent of Services	17.1
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Detail Allocation - Single Audit	17.4

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

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ADMINISTRATION - PROPERTY MANAGEMENT (SECOND ALLOCATION)	
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Costs to be Allocated	21.2
Schedule of Costs to be Allocated by Function	21.3
Detail Allocation - Statewide Systems	21.4
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Costs to be Allocated	22.2
Schedule of Costs to be Allocated by Function	22.3
Detail Allocation - Central Mail	22.4
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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

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Detail Allocation - Inventory Management	23.4
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FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION (SECOND ALLOCATION)	
Nature and Extent of Services	24.1
Costs to be Allocated	24.2
Schedule of Costs to be Allocated by Function	24.3
Detail Allocation - Department - Administration	24.4
FINANCE - BUDGET (SECOND ALLOCATION)	
Nature and Extent of Services	25.1
Costs to be Allocated	25.2
Schedule of Costs to be Allocated by Function	25.3
Detail Allocation - Budget Control	25.4
Detail Allocation - Budget Support	25.5
FINANCE - ACCOUNTING (SECOND ALLOCATION)	
Nature and Extent of Services	26.1
Costs to be Allocated	26.2
Schedule of Costs to be Allocated by Function	26.3
Detail Allocation - Accounting Services	26.4
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Nature and Extent of Services	27.1
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Detail Allocation - Financial Reporting	27.4
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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

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 MEDIATION SERVICES (SECOND ALLOCATION)	
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Schedule of Costs to be Allocated by Function	32.3
Detail Allocation - Legal Services	32.4

EXHIBIT A-1

ACTUAL 1991

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION
ALLOCATED COST BY DEPARTMENT

	BLDG CONST	CODE CRD	PLANT MGMT	STATE REG DOCUMENTS	MICRO GRAPHICS	ELECTRNC EQUIP. RENT	STARS	TELECOMM	MOTOR POOL	STATE PRINTER	CENTRAL STORES
ADMINISTRATIVE MGMT											
COMMR & PERSONL	\$43,069	\$0	\$255,502	\$29,302	\$22,297	\$3,397	\$8,906	\$7,472	\$26,961	\$89,731	\$20,229
FISCAL											
FISCAL A	17,525	65,919	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	34,390	16,838	6,233	7,050	1,262	72,115	76,123	51,888	66,745
PROPERTY MGMT											
LEASING	983	0	16,384	328	0	328	0	983	328	328	328
INTERTECHNOLOGIES GROUP											
RECORDS MANAGEMENT	0	12	6	0	18	0	0	0	0	0	0
TELE COMM	0	0	2,553	1,549	121	45	3	0	291	566	112
INFORMATION POLICY OFFICE											
STATEWIDE SYSTEMS	162	0	46	2,546	40	0	0	62	835	94	23
OPERATIONS MGMT											
CENTRAL MAIL	399	0	38	3,882	29	6	30	0	31	330	105
EMPLOYEE ASSIST	388	0	2,302	264	200	31	81	67	243	808	182
MATERIALS MGMT											
INVENTORY MGMT	88	0	1,061	192	94	959	4	65	2,973	280	85
PROCUREMENT	311	97,793	9,218	2,305	2,180	2,741	498	2,180	22,486	2,429	2,927
FINANCE - FISCAL MGMT & ADMN											
FINANCE - DEPT ADMN											
FINANCE - BUDGETS											
FINANCE - BUDGET CONTROL	137	516	729	357	133	150	27	1,528	1,613	1,099	1,415
FINANCE - AGENCY CONTROLLERS	504	1,896	2,676	1,310	485	549	98	5,611	5,923	4,038	5,193
FINANCE - BUDGET SUPPORT	94	281	1,122	374	187	94	187	374	281	94	187
FINANCE - ACCOUNTING											
FINANCE - ACCOUNTING	2,452	9,221	13,018	6,374	2,359	2,669	477	27,299	28,818	19,643	25,267
FINANCE - OTHER											
FINANCE - OTHER FINANCIAL RPTG	272	1,024	1,447	708	263	296	54	3,033	3,201	2,182	2,807
FINANCE - OTHER CENTRAL PAYROL	470	23	4,137	461	324	150	119	135	351	14	382
FINANCE - OTHER SINGLE AUDIT	0	29	0	0	0	0	0	0	0	0	0
EMPLOYEE RELATIONS											
EMPLOYEE REL - PRSNL ADMN	4,794	0	28,441	3,261	2,482	378	991	831	3,001	9,989	2,252
MEDIATION SERVICES											
MEDIATIONS SVCS - STATE AGENCIES	10	0	68	9	5	0	2	2	7	26	5
LEGISLATIVE AUDITS											
LEGIS AUDITS - FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - PROGRAM AUDITS	0	3,051	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0	0
TREASURER											
TREASURER - TREASURY	106	399	563	276	102	115	20	1,181	1,247	850	1,094
ATTORNEY GENERAL											
ATTY GENL - LEGAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDITS	0	144	0	0	0	0	0	0	0	0	0
ISB CREDIT	(53)	0	(15)	(828)	(13)	0	0	(20)	(272)	(30)	(8)
GENERAL GOV'T											
TOTAL PLAN ALLOCATION	71,711	180,308	373,686	69,508	37,539	18,958	12,759	122,918	174,441	184,359	129,320
F Y 1991 BUDGET PLAN	74,436	135,022	365,523	70,675	37,915	17,861		130,073	176,813	176,899	145,501
ROLL FORWARD ADJUSTMENT	(\$2,725)	\$45,286	\$8,163	(\$1,167)	(\$376)	\$1,097	\$12,759	(\$7,155)	(\$2,372)	\$7,460	(\$16,181)

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION
ALLOCATED COST BY DEPARTMENT

	MATERIAL SERV. DIST	COMMUTER VANS	COMPUTER SERVICES	ADDRESS & INSERT	MATERIALS TRANSFER	CAPITOL PARKING	MGMT ANALYSIS SP	IISAC	911 EMERGENCY	RISK MGMT	VOLUNTEER SERVICES
ADMINISTRATIVE MGMT											
COMMR & PERSONL	\$13,843	\$1,163	\$376,286	\$10,311	\$18,115	\$2,869	\$21,874	\$0	\$4,393	\$1,359	\$1,057
FISCAL											
FISCAL A	0	0	0	0	0	0	0	0	0	0	0
FISCAL B	7,451	1,495	55,853	2,912	0	8,454	2,259	0	13,693	3,880	930
PROPERTY MGMT											
LEASING	0	0	0	1,966	0	0	983	0	0	328	328
INTERTECHNOLOGIES GROUP											
RECORDS MANAGEMENT	0	0	80	0	0	0	0	180	0	0	0
TELE COMM	227	17	8,606	0	0	94	237	0	322	0	0
INFORMATION POLICY OFFICE											
STATEWIDE SYSTEMS	0	8	0	0	0	2	0	0	28	9	0
OPERATIONS MGMT											
CENTRAL MAIL	252	0	3,671	0	0	85	13	0	0	0	274
EMPLOYEE ASSIST	125	10	3,389	93	163	26	197	0	39	12	9
MATERIALS MGMT											
INVENTORY MGMT	33	59	11,370	20	52	81	2	13	0	15	30
PROCUREMENT	0	187	41,796	0	0	1,121	1,619	311	0	2,180	498
FINANCE - FISCAL MGMT & ADMN											
FINANCE - DEPT ADMN											
FINANCE - BUDGETS											
FINANCE - BUDGET CONTROL	158	32	1,184	61	0	179	48	0	291	82	20
FINANCE - AGENCY CONTROLLERS	579	117	4,346	226	0	658	176	0	1,065	302	72
FINANCE - BUDGET SUPPORT	842	94	5,333	94	94	281	281	0	187	468	187
FINANCE - ACCOUNTING											
FINANCE - ACCOUNTING	2,821	566	21,144	1,102	0	3,200	855	0	5,184	1,489	352
FINANCE - OTHER											
FINANCE - OTHER FINANCIAL RPTG	313	63	2,349	123	0	355	95	0	576	163	39
FINANCE - OTHER CENTRAL PAYROLI	400	106	5,950	2,348	269	248	288	0	63	48	24
FINANCE - OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0	0	0	0
EMPLOYEE RELATIONS											
EMPLOYEE REL - PRSNL ADMN	1,541	129	41,886	1,148	2,017	319	2,435	0	489	151	118
MEDIATION SERVICES											
MEDIATIONS SVCS - STATE AGENCIES	3	0	112	6	5	0	4	0	0	0	0
LEGISLATIVE AUDITS											
LEGIS AUDITS - FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - PROGRAM AUDITS	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0	0
TREASURER											
TREASURER - TREASURY	122	24	915	47	0	138	37	0	224	64	15
ATTORNEY GENERAL											
ATTY GENL - LEGAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0	0
ISB CREDIT	0	(3)	0	0	0	(1)	0	0	(9)	(3)	0
GENERAL GOVT											
TOTAL PLAN ALLOCATION	28,710	4,067	584,270	20,455	20,715	18,107	31,403	504	26,545	10,527	3,853
F Y 1991 BUDGET PLAN	28,390	4,803	580,018	17,169	18,844	30,362	10,921	326	33,165	7,242	5,065
ROLL FORWARD ADJUSTMENT	\$320	(\$736)	\$4,252	\$3,286	\$1,871	(\$12,255)	\$20,482	\$178	(\$6,620)	\$3,285	(\$1,112)

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION
ALLOCATED COST BY DEPARTMENT

	ADMIN OTHER	AGRICULTURE	ANIMAL HEALTH BD	ARTS BOARD	AUDITOR	COMMERCE	COMMUNICATION IMPAIRED BD	COMMUNITY COLLEGE BD	CORRECTIONS	DISABILITY COUNCIL	EDUCATION CENTRAL OFF
ADMINISTRATIVE MGMT											
COMMR & PERSONL	\$3,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FISCAL											
FISCAL A	12,497	0	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	0	0	0	0	0	0	0	0	0
PROPERTY MGMT											
LEASING	0	5,243	0	328	328	328	0	4,587	11,469	328	1,311
INTERTECHNOLOGIES GROUP											
RECORDS MANAGEMENT	0	2,717	0	74	2,562	11,551	0	6	2,068	0	348
TELE COMM	39	16,146	2,022	887	1,723	6,825	0	61,854	40,960	620	21,829
INFORMATION POLICY OFFICE											
STATEWIDE SYSTEMS	26	433	293	6	32	382	30	4,028	5,107	9	3,887
OPERATIONS MGMT											
CENTRAL MAIL	7	8,174	866	0	1,337	7,126	0	4,043	2,321	321	21,659
EMPLOYEE ASSIST	35	6,050	505	218	1,479	2,976	12	33,986	29,647	171	5,508
MATERIALS MGMT											
INVENTORY MGMT	783	2,990	54	46	226	502	65	31,370	14,545	79	3,187
PROCUREMENT	2,429	51,762	4,796	21,864	4,672	5,917	1,308	153,355	168,304	561	37,809
FINANCE - FISCAL MGMT & ADMN											
FINANCE - DEPT ADMN											
FINANCE-BUDGETS											
FINANCE-BUDGET CONTROL	98	3,251	293	257	364	1,946	56	9,869	9,724	86	5,803
FINANCE- AGENCY CONTROLLERS	360	27,926	2,525	1,770	1,337	13,410	4,251	31,171	39,819	6,564	17,414
FINANCE-BUDGET SUPPORT	2,713	15,250	1,122	3,368	655	2,807	0	8,795	79,899	562	52,788
FINANCE-ACCOUNTING											
FINANCE-ACCOUNTING	1,748	58,060	5,249	4,588	6,503	34,751	1,001	178,298	173,691	1,553	103,657
FINANCE-OTHER											
FINANCE-OTHER FINANCIAL RPTG	194	6,450	583	510	723	3,881	111	19,585	19,295	172	11,515
FINANCE-OTHER CENTRAL PAYROL	78	10,193	1,344	338	2,393	4,518	17	44,633	50,937	198	11,505
FINANCE-OTHER SINGLE AUDIT	0	7	1	4	0	0	0	33	18	0	1,301
EMPLOYEE RELATIONS											
EMPLOYEE REL- PRSNL ADMN	437	74,757	6,245	2,888	18,279	36,773	153	419,961	366,351	2,114	68,064
MEDIATION SERVICES											
MEDIATIONS SVCS-STATE AGENCIES	0	186	15	5	41	84	0	965	895	3	150
LEGISLATIVE AUDITS											
LEGIS AUDITS-FINANCIAL AUDITS	0	38,365	0	17,270	16,140	26,280	4,119	252,477	100,372	10,600	62,764
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	14,398	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	42,536	0	0	33,464
TREASURER											
TREASURER-TREASURY	76	2,513	227	199	282	1,504	0	7,630	7,517	68	5,866
ATTORNEY GENERAL											
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR-SINGLE AUDITS	0	36	5	21	0	1	0	162	86	0	6,401
ISB CREDIT	(9)	(141)	(95)	(2)	(10)	(124)	(10)	(1,310)	(1,662)	(3)	(1,258)
GENERAL GOVT											
TOTAL PLAN ALLOCATION	25,436	330,368	26,050	54,439	59,066	161,418	11,113	1,306,030	1,135,559	24,034	474,712
F Y 1991 BUDGET PLAN	21,963	417,302	28,714	31,262	65,740	194,164	7,046	1,560,780	1,145,634	10,605	620,297
ROLL FORWARD ADJUSTMENT	\$3,473	(\$86,934)	(\$2,664)	\$23,177	(\$6,674)	(\$32,746)	\$4,067	(\$254,750)	(\$10,075)	\$13,429	(\$145,585)

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION
ALLOCATED COST BY DEPARTMENT

	EDUCATION FARIBAULT	EDUCATION VO TECH	GAMING ADMIN	GAMBLING CONTROL	GREATER MN CORP	HEALTH	MEDICAL EXAMINERS	NURSING	PHARMACY	DENTISTRY	CHIROPRACTOR
ADMINISTRATIVE MGMT											
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FISCAL											
FISCAL A	0	0	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	0	0	0	0	0	0	0	0	0
PROPERTY MGMT											
LEASING	655	655	1,966	1,639	0	3,932	655	655	655	655	655
INTERTECHNOLOGIES GROUP											
RECORDS MANAGEMENT	0	130	0	0	0	7,743	0	335	24	0	0
TELE COMM	2,131	7,664	98	2,969	1,501	29,811	626	520	193	251	116
INFORMATION POLICY OFFICE											
STATEWIDE SYSTEMS	17	3,222	17	14	16	9,770	7,600	281	341	97	380
OPERATIONS MGMT											
CENTRAL MAIL	0	4,541	19	1,256	0	2,180	862	1,999	0	215	17
EMPLOYEE ASSIST	2,526	1,645	36	399	0	12,757	326	317	95	89	67
MATERIALS MGMT											
INVENTORY MGMT	772	1,026	0	0	0	4,458	142	57	28	79	39
PROCUREMENT	8,845	24,292	249	3,800	62	69,140	2,865	498	187	623	125
FINANCE - FISCAL MGMT & ADMN											
FINANCE - DEPT ADMN											
FINANCE - BUDGETS											
FINANCE - BUDGET CONTROL	447	1,584	13	194	163	6,255	271	345	126	171	96
FINANCE - AGENCY CONTROLLERS	1,345	21,589	114	1,666	1,627	35,281	1,527	1,948	709	965	551
FINANCE - BUDGET SUPPORT	6,456	20,489	94	281	1,684	58,697	562	655	374	281	281
FINANCE - ACCOUNTING											
FINANCE - ACCOUNTING	8,001	28,298	237	3,464	2,920	111,728	4,836	6,166	2,247	3,053	1,743
FINANCE - OTHER											
FINANCE - OTHER FINANCIAL RPTG	889	3,143	26	385	325	12,412	537	685	250	339	183
FINANCE - OTHER CENTRAL PAYROLI	687	2,541	42	527	0	18,953	575	490	122	131	89
FINANCE - OTHER SINGLE AUDIT	0	124	0	0	0	428	0	0	0	0	0
EMPLOYEE RELATIONS											
EMPLOYEE REL - PRSNL ADMN	31,209	20,319	447	4,928	0	157,632	4,033	3,921	1,177	1,092	825
MEDIATION SERVICES											
MEDIATIONS SVCS - STATE AGENCIES	83	43	0	0	0	366	9	9	2	3	2
LEGISLATIVE AUDITS											
LEGIS AUDITS - FINANCIAL AUDITS	0	15,701	83	0	27,514	32,866	3,010	0	6,878	314	795
LEGIS AUDITS - PROGRAM AUDITS	0	0	0	0	16,778	0	0	0	0	0	0
LEGIS AUDITS - SINGLE AUDITS	0	10,977	0	0	0	5,283	0	0	0	0	0
TREASURER											
TREASURER - TREASURY	346	1,225	10	149	0	4,835	209	267	97	132	76
ATTORNEY GENERAL											
ATTY GENL - LEGAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDITS	0	612	0	0	0	2,109	0	3	0	0	0
ISB CREDIT	(6)	(1,048)	(5)	(5)	(5)	(3,179)	(2,473)	(92)	(111)	(32)	(124)
GENERAL GOVT											
TOTAL PLAN ALLOCATION	64,403	168,772	3,446	21,666	52,585	581,457	26,172	19,059	13,394	8,458	5,926
F Y 1991 BUDGET PLAN	80,823	211,151	637	9,273	22,215	651,931	28,353	27,301	8,974	13,619	7,979
ROLL FORWARD ADJUSTMENT	(\$16,420)	(\$42,379)	\$2,809	\$12,393	\$30,370	(\$70,474)	(\$2,181)	(\$8,242)	\$4,420	(\$5,161)	(\$2,051)

EXHIBIT A-5

ACTUAL 1991

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION
ALLOCATED COST BY DEPARTMENT

	PSYCHOLOGY	OPTOMETRY	NURSING HOME	SOCIAL WRK MENTAL HEALTH	SOCIAL WORK LISC. BD	MARR & FAMILY THERAPY BD	UNLIC MNTL HLTH PRVDR BD	PODIATRY	VETERINARY MEDICINE	HEARING EXAMINER	HIGHER ED COORD. BD
ADMINISTRATIVE MGMT											
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FISCAL											
FISCAL A	0	0	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	0	0	0	0	0	0	0	0	0
PROPERTY MGMT											
LEASING	655	983	328	328	0	328	0	0	655	1,311	328
INTERTECHNOLOGIES GROUP											
RECORDS MANAGEMENT	0	0	0	38	0	0	0	0	0	1,142	12
TELE COMM	58	34	79	0	0	0	351	5	41	2,110	4,059
INFORMATION POLICY OFFICE											
STATEWIDE SYSTEMS	0	0	0	2	263	3	0	0	156	11	628
OPERATIONS MGMT											
CENTRAL MAIL	0	0	0	0	0	0	0	0	0	9	4,518
EMPLOYEE ASSIST	50	21	27	81	11	12	18	0	17	1,022	969
MATERIALS MGMT											
INVENTORY MGMT	7	11	2	28	13	2	0	2	4	488	311
PROCUREMENT	249	187	125	374	62	62	0	0	125	6,852	7,861
FINANCE - FISCAL MGMT & ADMN											
FINANCE - DEPT ADMN											
FINANCE - BUDGETS											
FINANCE - BUDGET CONTROL	80	32	49	108	49	40	53	20	36	385	900
FINANCE - AGENCY CONTROLLERS	449	178	274	608	274	227	297	115	205	1,413	2,841
FINANCE - BUDGET SUPPORT	187	187	281	94	187	281	0	187	281	655	4,584
FINANCE - ACCOUNTING											
FINANCE - ACCOUNTING	1,423	566	867	1,926	869	715	942	381	652	6,875	16,069
FINANCE - OTHER											
FINANCE - OTHER FINANCIAL RPTG	159	63	97	214	97	80	105	40	72	764	1,785
FINANCE - OTHER CENTRAL PAYROLI	93	19	41	139	25	19	18	28	36	1,575	3,839
FINANCE - OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0	0	0	12
EMPLOYEE RELATIONS											
EMPLOYEE REL - PRSNL ADMN	615	260	336	893	139	153	195	0	210	12,624	11,974
MEDIATION SERVICES											
MEDIATIONS SVCS - STATE AGENCIES	1	0	0	0	3	0	0	0	1	13	14
LEGISLATIVE AUDITS											
LEGIS AUDITS - FINANCIAL AUDITS	0	7,151	0	9,451	0	0	0	0	0	0	710
LEGIS AUDITS - PROGRAM AUDITS	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0	0
TREASURER											
TREASURER - TREASURY	62	24	37	84	37	31	40	15	28	298	4,801
ATTORNEY GENERAL											
ATTY GENL - LEGAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0	57
ISB CREDIT	0	0	0	(1)	(89)	(1)	0	0	(51)	(4)	(204)
GENERAL GOVT											
TOTAL PLAN ALLOCATION	4,086	9,716	2,543	14,467	1,943	1,952	2,018	773	2,468	37,523	65,868
F Y 1991 BUDGET PLAN	5,828	3,048	4,815	7,005	2,949	2,436	2,780	1,297	3,503	62,413	116,073
ROLL FORWARD ADJUSTMENT	(\$1,742)	\$6,668	(\$2,272)	\$7,462	(\$1,006)	(\$484)	(\$762)	(\$524)	(\$1,035)	(\$24,890)	(\$50,205)

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION
ALLOCATED COST BY DEPARTMENT

	HIGHER ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS	HUMAN SERV. CENTRAL OFFICE	HUMAN SERV. INSTITUTIONS	INDIAN AFFAIRS	INVESTMENT BOARD	IRON RANGE RESOURCES	JOBS & TRAINING	LABOR & INDUSTRY	MILITARY AFFAIRS
ADMINISTRATIVE MGMT											
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FISCAL											
FISCAL A	0	0	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	0	0	0	0	0	0	0	0	0
PROPERTY MGMT											
LEASING	0	1,639	2,621	7,537	9,503	655	0	983	27,525	2,294	1,639
INTERTECHNOLOGIES GROUP											
RECORDS MANAGEMENT	0	8,033	4,640	11,448	4,857	0	0	0	20,590	32,129	956
TELE COMM	0	6,377	3,629	49,645	38,441	470	993	5,871	89,493	11,940	30,262
INFORMATION POLICY OFFICE											
STATEWIDE SYSTEMS	0	9,654	17	562,390	284	4	0	111	10,261	438	78
OPERATIONS MGMT											
CENTRAL MAIL	0	3,784	1,488	70,547	8	32	149	0	506	10,165	0
EMPLOYEE ASSIST	40	1,848	962	16,203	74,399	79	337	1,907	26,855	4,820	4,523
MATERIALS MGMT											
INVENTORY MGMT	4	817	179	19,821	11,314	37	123	1,878	17,740	1,834	1,070
PROCUREMENT	0	6,042	3,924	98,728	65,278	1,308	2,741	27,593	173,412	21,116	11,275
FINANCE - FISCAL MGMT & ADMN											
FINANCE - DEPT ADMN											
FINANCE-BUDGETS											
FINANCE-BUDGET CONTROL	3	980	156	9,398	8,228	94	150	1,262	17,148	3,453	1,552
FINANCE- AGENCY CONTROLLERS	32	5,523	11,835	33,828	22,417	7,167	897	10,850	54,895	23,798	5,868
FINANCE-BUDGET SUPPORT	94	5,240	2,339	47,434	38,920	1,871	3,088	5,800	13,285	13,285	5,333
FINANCE-ACCOUNTING											
FINANCE-ACCOUNTING	42	17,491	2,786	167,878	111,248	1,687	2,669	22,558	306,315	61,671	27,719
FINANCE-OTHER											
FINANCE-OTHER FINANCIAL RPTG	4	1,943	310	18,649	12,358	187	296	2,505	34,028	6,850	3,079
FINANCE-OTHER CENTRAL PAYROLI	65	4,351	1,416	23,288	161,059	138	517	2,596	43,671	8,787	9,182
FINANCE-OTHER SINGLE AUDIT	0	399	3	8,702	1	0	0	0	1,284	18	66
EMPLOYEE RELATIONS											
EMPLOYEE REL- PRSNL ADMN	504	22,832	11,889	200,224	919,329	968	4,159	23,561	331,843	59,564	55,884
MEDIATION SERVICES											
MEDIATIONS SVCS-STATE AGENCIES	1	52	25	460	2,357	3	6	38	772	139	144
LEGISLATIVE AUDITS											
LEGIS AUDITS-FINANCIAL AUDITS	0	39,222	16,704	84,373	83,859	0	118,963	35,981	95,548	35,752	13,862
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	58,587	0	0	15,253	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	37,682	0	0	0	0	35,265	409	4,710
TREASURER											
TREASURER-TREASURY	2	757	120	18,160	4,815	73	115	976	13,257	2,670	1,200
ATTORNEY GENERAL											
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR-SINGLE AUDITS	0	1,963	14	42,816	4	2	0	0	6,314	88	326
ISB CREDIT	0	(3,141)	(6)	(182,987)	(93)	(1)	0	(36)	(3,339)	(142)	(25)
GENERAL GOVT											
TOTAL PLAN ALLOCATION	791	135,806	65,051	1,402,809	1,566,586	14,772	150,456	144,434	1,316,466	301,078	178,513
F Y 1991 BUDGET PLAN	726	102,062	43,286	1,258,721	1,879,131	19,500	167,997	142,713	1,579,209	319,011	201,238
ROLL FORWARD ADJUSTMENT	\$65	\$33,744	\$21,765	\$144,088	(\$412,545)	(\$4,726)	(\$17,541)	\$1,721	(\$262,743)	(\$17,933)	(\$22,725)

EXHIBIT A-7

ACTUAL 1991

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION
ALLOCATED COST BY DEPARTMENT

	NATURAL RESOURCES	BOXING	BARBERS	ELECTRICITY	ARCHITECTS & ENGINEER	ABSTRACTORS	ACCOUNTANCY	PEACE OFFICERS	PARI-MUTUAL RACING	PLANNING	POLLUTION CONTROL
ADMINISTRATIVE MGMT											
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FISCAL											
FISCAL A	0	0	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	0	0	0	0	0	0	0	0	0
PROPERTY MGMT											
LEASING	23,266	0	0	655	0	0	0	0	328	1,311	4,915
INTERTECHNOLOGIES GROUP											
RECORDS MANAGEMENT	2,426	0	0	1,240	0	0	0	0	0	0	6,789
TELE COMM	95,940	60	40	773	148	0	101	347	611	4,545	23,867
INFORMATION POLICY OFFICE											
STATEWIDE SYSTEMS	20,431	0	20	1,062	171	0	243	14	798	131	1,043
OPERATIONS MGMT											
CENTRAL MAIL	31,299	18	149	0	0	27	672	384	22	3,146	2,837
EMPLOYEE ASSIST	35,390	21	27	283	91	0	55	0	163	1,438	9,784
MATERIALS MGMT											
INVENTORY MGMT	49,957	2	11	97	30	0	28	67	230	944	5,336
PROCUREMENT	185,807	62	62	1,371	623	62	561	747	3,488	12,271	68,517
FINANCE - FISCAL MGMT & ADMN											
FINANCE - DEPT ADMN											
FINANCE-BUDGETS											
FINANCE-BUDGET CONTROL	20,712	27	45	317	186	9	165	142	280	666	3,329
FINANCE- AGENCY CONTROLLERS	68,910	186	313	2,185	1,281	67	1,137	258	2,404	2,446	33,136
FINANCE-BUDGET SUPPORT	146,887	94	187	468	187	187	187	468	1,590	3,088	36,789
FINANCE-ACCOUNTING											
FINANCE-ACCOUNTING	369,979	481	810	5,662	3,321	173	2,950	2,528	4,999	11,899	59,456
FINANCE-OTHER											
FINANCE-OTHER FINANCIAL RPTG	41,100	54	90	629	369	19	328	281	556	1,322	6,805
FINANCE-OTHER CENTRAL PAYROLI	118,856	41	40	434	142	0	84	203	171	2,361	16,519
FINANCE-OTHER SINGLE AUDIT	93	0	0	0	0	0	0	0	0	13	105
EMPLOYEE RELATIONS											
EMPLOYEE REL-PRSNL ADMN	437,310	252	336	3,501	1,126	0	672	0	2,017	17,764	120,681
MEDIATION SERVICES											
MEDIATIONS SVCS-STATE AGENCIES	1,130	0	1	7	3	0	1	0	0	17	285
LEGISLATIVE AUDITS											
LEGIS AUDITS-FINANCIAL AUDITS	120,719	0	0	0	0	0	8,510	0	0	12,942	7,046
LEGIS AUDITS-PROGRAM AUDITS	11,714	0	0	0	0	0	0	0	0	0	68,576
LEGIS AUDITS-SINGLE AUDITS	11,509	0	0	0	0	0	0	0	0	0	0
TREASURER											
TREASURER-TREASURY	17,400	21	35	245	143	7	127	109	216	515	2,574
ATTORNEY GENERAL											
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR-SINGLE AUDITS	462	0	0	0	0	0	0	1	0	64	515
ISB CREDIT	(6,648)	0	(7)	(346)	(56)	0	(79)	(4)	(260)	(43)	(339)
GENERAL GOVT											
TOTAL PLAN ALLOCATION	1,804,849	1,319	2,159	18,583	7,765	551	15,742	5,545	17,613	76,840	478,285
F Y 1991 BUDGET PLAN	1,768,777	1,838	4,687	34,676	9,525	686	8,330	11,006	36,496	83,536	370,256
ROLL FORWARD ADJUSTMENT	\$35,872	(\$519)	(\$2,528)	(\$18,093)	(\$1,760)	(\$135)	\$7,412	(\$5,461)	(\$18,883)	(\$6,696)	\$108,029

EXHIBIT A-8

ACTUAL

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION
ALLOCATED COST BY DEPARTMENT

	PUB EMPLOYE RET ASSN	PUBLIC SAFETY	PUBLIC SERVICE	PUBLIC UTIL COMM	REVENUE	SECRETARY OF STATE	STATE LOTTERY	STATE RETIREMENT	STATE UNIV SYSTEM	TEACHERS RETIREMENTS	TRADE & ECON DEV
ADMINISTRATIVE MGMT											
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FISCAL											
FISCAL A	0	0	0	0	0	0	0	0	0	0	0
FISCAL B	0	0	0	0	0	0	0	0	0	0	0
PROPERTY MGMT											
LEASING	328	49,807	655	328	5,243	655	4,280	655	12,779	0	2,821
INTERTECHNOLOGIES GROUP											
RECORDS MANAGEMENT	268	0	2,234	0	5,409	2,736	0	24	186	0	94
TELE COMM	2,517	84,401	4,418	959	40,485	8,394	18	562	138,969	1,833	17,507
INFORMATION POLICY OFFICE											
STATEWIDE SYSTEMS	0	146,922	171	26	171,374	1	0	8,290	882	1,750	338
OPERATIONS MGMT											
CENTRAL MAIL	11,982	122,020	1,449	429	74,725	6,273	0	3,878	4,570	8,920	29,082
EMPLOYEE ASSIST	877	24,830	1,751	520	15,855	961	2,637	511	66,090	666	3,248
MATERIALS MGMT											
INVENTORY MGMT	429	20,097	882	197	7,658	1,244	0	121	57,552	217	1,797
PROCUREMENT	2,305	148,309	19,372	1,371	46,094	4,859	62	438	258,186	1,371	58,115
FINANCE - FISCAL MGMT & ADMN											
FINANCE - DEPT ADMN											
FINANCE - BUDGETS											
FINANCE - BUDGET CONTROL	388	35,252	669	230	3,483	991	102	288	11,231	191	2,514
FINANCE - AGENCY CONTROLLERS	2,315	64,193	4,608	1,580	41,567	6,832	882	1,733	40,535	1,150	25,025
FINANCE - BUDGET SUPPORT	562	37,424	3,838	655	28,816	2,820	94	1,030	7,204	187	23,858
FINANCE - ACCOUNTING											
FINANCE - ACCOUNTING	6,890	629,687	11,939	4,085	62,208	17,702	1,835	5,158	200,604	3,424	44,804
FINANCE - OTHER											
FINANCE - OTHER FINANCIAL RPTG	768	69,951	1,327	455	6,910	1,967	204	573	22,285	380	4,888
FINANCE - OTHER CENTRAL PAYROL	1,380	44,124	2,730	820	25,442	1,935	3,408	866	84,476	1,109	6,587
FINANCE - OTHER SINGLE AUDIT	0	82	2	0	0	0	0	0	30	0	311
EMPLOYEE RELATIONS											
EMPLOYEE REL - PRSNL ADMN	10,839	308,063	21,632	6,419	195,919	11,873	32,592	6,319	818,670	8,234	40,147
MEDIATION SERVICES											
MEDIATIONS SVCS - STATE AGENCIES	26	739	49	11	449	28	0	14	1,810	18	94
LEGISLATIVE AUDITS											
LEGIS AUDITS - FINANCIAL AUDITS	35,333	56,450	669	0	116,038	20,838	31,068	58,938	112,293	36,337	40,790
LEGIS AUDITS - PROGRAM AUDITS	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS - SINGLE AUDITS	0	0	0	0	0	0	0	0	45,955	0	11,755
TREASURER											
TREASURER - TREASURY	11,909	30,314	517	178	101,153	768	80	4,929	9,923	6,904	1,944
ATTORNEY GENERAL											
ATTY GENL - LEGAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - SINGLE AUDITS	0	401	9	0	0	0	0	0	149	0	1,527
ISB CREDIT	0	(47,805)	(56)	(9)	(55,761)	0	0	(2,697)	(281)	(569)	(110)
GENERAL GOVT											
TOTAL PLAN ALLOCATION	89,110	1,825,361	78,863	18,264	893,065	90,471	77,242	91,628	1,892,078	72,222	317,117
F Y 1991 BUDGET PLAN	113,931	1,936,377	103,338	21,249	1,084,984	102,796	12	99,075	2,004,972	88,639	311,939
ROLL FORWARD ADJUSTMENT	(\$24,821)	(\$111,016)	(\$24,475)	(\$2,985)	(\$191,899)	(\$12,325)	\$77,230	(\$7,449)	(\$112,894)	(\$14,417)	(\$23,849)

EXHIBIT A-9

ACTUAL 1991

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION
ALLOCATED COST BY DEPARTMENT

	DOT	TRANSPORT REG BD	VETERANS AFFAIRS	VETERANS HOME BD	WASTE MGMT BOARD	WORKER COMP CRT OF APPEALS	ZOO	OTHER	GEN'L GOV'T	TOTAL
ADMINISTRATIVE MGMT										
COMMR & PERSONL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$962,061
FISCAL										
FISCAL A	0	0	0	0	0	0	0	0		95,941
FISCAL B	0	0	0	0	0	0	0	1		429,572
PROPERTY MGMT										
LEASING	10,158	655	328	1,966	0	655	7,864	14,417		262,800
INTERTECHNOLOGIES GROUP										
RECORDS MANAGEMENT	24	0	0	0	502	0	794	10,073		144,472
TELE COMM	139,103	269	951	3,077	2,360	273	6,326	104,097		1,140,435
INFORMATION POLICY OFFICE										
STATEWIDE SYSTEMS	79,219	2	197	30	2,543	18	27	1,733		1,061,538
OPERATIONS MGMT										
CENTRAL MAIL	16,137	307	505	83	1,228	127	0	14,346		491,909
EMPLOYEE ASSIST	71,387	124	480	6,470	709	269	2,210	13,436		502,036
MATERIALS MGMT										
INVENTORY MGMT	53,199	20	1,604	0	24	84	1,932	4,292		341,600
PROCUREMENT	411,292	311	623	5,232	3,239	311	4,859	151,920		2,575,195
FINANCE - FISCAL MGMT & ADMN										
FINANCE - DEPT ADMN										
FINANCE-BUDGETS										
FINANCE-BUDGET CONTROL	16,185	31	490	1,634	248	36	1,654	7,786		202,608
FINANCE- AGENCY CONTROLLERS	29,472	55	1,563	5,882	2,485	217	5,501	185,105		966,147
FINANCE-BUDGET SUPPORT	53,515	187	1,403	10,104	3,274	187	12,162	52,569		840,341
FINANCE-ACCOUNTING										
FINANCE-ACCOUNTING	289,101	544	8,751	29,189	4,422	649	29,531	138,754		3,619,052
FINANCE-OTHER										
FINANCE-OTHER FINANCIAL RPTG	32,115	60	972	3,243	492	72	3,281	15,406		402,031
FINANCE-OTHER CENTRAL PAYROLI	125,116	207	725	12,042	859	405	4,586	14,356		897,542
FINANCE-OTHER SINGLE AUDIT	1,714	0	0	21	0	0	0	51		14,852
EMPLOYEE RELATIONS										
EMPLOYEE REL-PRSNL ADMN	882,106	1,526	5,937	79,944	8,752	3,324	27,300	168,017		6,203,564
MEDIATION SERVICES										
MEDIATIONS SVCS-STATE AGENCIES	2,208	2	12	223	20	3	99	65		14,466
LEGISLATIVE AUDITS										
LEGIS AUDITS-FINANCIAL AUDITS	122,821	5,979	0	46,770	0	83	18,085	186,330		2,194,757
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	679,968		866,325
LEGIS AUDITS-SINGLE AUDITS	28,200	0	0	0	0	0	0	3		267,748
TREASURER										
TREASURER-TREASURY	12,513	0	379	1,263	192	28	1,278	6,475		300,306
ATTORNEY GENERAL										
ATTY GENL-LEGAL SERVICES	0	0	0	0	0	0	0	6,714,974		6,714,974
STATE AUDITOR-SINGLE AUDITS	8,435	0	0	105	0	0	1	240		73,073
ISB CREDIT	(25,778)	(1)	(64)	(10)	(627)	(6)	(9)	(560)		(345,399)
GENERAL GOV'T									4,600,146	
TOTAL PLAN ALLOCATION	2,358,044	10,278	24,856	207,268	30,502	6,735	127,481	8,481,833	4,600,146	35,840,091
F Y 1991 BUDGET PLAN	2,476,982	3,951	31,249	260,578	65,619	9,205	117,090	6,778,489		31,225,949
ROLL FORWARD ADJUSTMENT	(\$118,938)	\$6,327	(\$6,393)	(\$53,310)	(\$35,117)	(\$2,470)	\$10,391	\$1,703,344	\$4,600,146	\$4,614,142

EXHIBIT B-3

ACTUAL

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COST	ALLOCATED COSTS & CREDITS	1.4 EQUIPMENT USE CHG	2.3 ADMIN MGMT	2.4 ADMN MGMT COMMR & PRSNL	2.5 ADMN MGMT FISCAL	2.5A ADMN MGMT FISCAL	2.5B ADMN MGMT FISCAL	3.3 PROPERTY MGMT	3.4 PROP MGMT LEASING	4.3 INTRTECH GROUP	4.4 INTRTECH RECORDS	4.5 INTRTECH TELECOM
ATTY GENL--OTHER												
GEN'L GOV'T ALLOCATED TOTAL (USER AGENCIES)												
ADMINISTRATION												
ADMINISTRATIVE MANAGEMENT												
PROPERTY MANAGEMENT												
INTERTECHNOLOGIES GROUP												
INFORMATION POLICY OFFICE												
OPERATIONS MANAGEMENT												
MATERIALS MGMT												
BUILDING CODE & CONST COORD				39,562			16,058		972			
BUILDING FUND							60,400				12	
PLANT MGMT				234,698					16,208		8	2,511
STATE REGISTER & DOCUMENTS				26,916			15,533		324			1,523
MICROGRAPHICS				20,481			5,750				18	119
ELECTRONICS EQUIPMENT RENTAL				3,120			6,504		324			44
STARS				8,181			1,164					3
TELECOMMUNICATIONS				6,864			68,525		972			
MOTOR POOL				24,766			70,223		324			286
STATE PRINTER				82,425			47,866		324			557
CENTRAL STORES				18,582			61,572		324			110
MTLS SERVICES DISTRIBUTION				12,716			6,873					223
COMMUTER VANS				1,068			1,379					17
COMPUTER SERVICES				345,647			51,524				79	8,484
ADDRESSING & INSERT				9,471			2,688		1,945			
MATERIALS TRANSFER				16,640								
CAPITOL PARKING				2,635			7,799					92
MGMT ANALYSIS--SP FD				20,093			2,084		972			233
IISAC											177	
911 EMERGENCY				4,035			12,832					317
RISK MGMT				1,248			3,579		324			
VOLUNTEER SERVICES				971			858		324			
OTHER				3,805			11,451					36
AGRICULTURE									5,187		2,872	15,879
ANIMAL HEALTH BD												1,989
ARTS BOARD									324		73	872
ATTORNEY GENERAL												
AUDITOR									324		2,520	1,895
COMMERCE									324		11,361	6,712
COMMUNICATION IMPAIRED BD												
COMMUNITY COLLEGE BD									4,538		6	60,833
CORRECTIONS									11,348		2,032	40,284
DISABILITY COUNCIL									324			610
EDUCATION--CENTRAL OFFICE									1,297		342	21,469
EDUCATION--FARIBAULT SCHOOLS									648			2,066
EDUCATION--VO--TECH									648		128	7,537
EMPLOYEE RELATIONS												
FINANCE												
GAMING--ADMIN UNIT									1,945			96
GAMBLING CONTROL									1,621			2,920
GREATER MN CORP.												1,476
HEALTH									3,890		7,615	29,319
HEALTH LIC BDS												
MEDICAL EXAMINERS									648			616
NURSING									648		329	511
PHARMACY									648		24	190
DENTISTRY									648			247
CHIROPRACTORS									648			114
PSYCHOLOGY									648			55
OPTOMETRY									972			33
NURSING HOME ADM									324			78

EXHIBIT B-7

ACTUAL 1991

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

	5.3 INFO POLICY OFFICE	5.4 INFO POL STATEWIDE SYSTEMS	6.3 OPERATIONS MGMT	6.4 OPS MGMT CENTRAL MAIL	6.5 OPS MGMT EMPLOYEE ASSIST	7.3 MATERIALS MANAGEMENT	7.4 MTLS MGMT INVENTORY MANAGEMENT	7.5 MTLS MGMT PROCUREMENT	8.3 FINANCE FSCL MGMT & ADMN	8.4 FINANCE DEPT ADMN	8.5 FINANCE BUDGETS	8.6 FINANCE BUDGET CONTROL
ATTY GENL-OTHER												
GEN'L GOV'T ALLOCATED TOTAL (USER AGENCIES)												
ADMINISTRATION												
ADMINISTRATIVE MANAGEMENT												
PROPERTY MANAGEMENT												
INTERTECHNOLOGIES GROUP												
INFORMATION POLICY OFFICE												
OPERATIONS MANAGEMENT												
MATERIALS MGMT												
BUILDING CODE & CONST COORD		161		386	376		87	309				103
BUILDING FUND								97,111				389
PLANT MGMT		46		37	2,228		1,054	9,154				549
STATE REGISTER & DOCUMENTS		2,524		3,758	256		191	2,289				269
MICROGRAPHICS		40		28	194		93	2,165				100
ELECTRONICS EQUIPMENT RENTAL				6	30		952	2,722				113
STARS				29	78		4	495				20
TELECOMMUNICATIONS		61			65		65	2,165				1,151
MOTOR POOL		828		30	235		2,952	22,329				1,215
STATE PRINTER		93		319	782		278	2,412				828
CENTRAL STORES		23		102	176		65	2,907				1,066
MTLS SERVICES DISTRIBUTION				244	121		33					119
COMMUTER VANS		8			10		59	186				24
COMPUTER SERVICES				3,554	3,281		11,291	41,504				862
ADDRESSING & INSERT					90		20					46
MATERIALS TRANSFER					158		52					
CAPITOL PARKING		2		82	25		80	1,113				135
MGMT ANALYSIS-SP FD				13	191		2	1,608				36
IISAC							13	309				
911 EMERGENCY		28			38							219
RISK MGMT		9			12		15	2,165				62
VOLUNTEER SERVICES				265	9		30	495				15
OTHER		26		7	34		778	2,412				74
AGRICULTURE		429		7,913	5,856		2,969	51,401				2,449
ANIMAL HEALTH BD		290		838	489		54	4,763				221
ARTS BOARD		6			211		46	21,711				184
ATTORNEY GENERAL												
AUDITOR		32		1,294	1,432		224	4,639				274
COMMERCE		379		6,898	2,881		498	5,876				1,486
COMMUNICATION IMPAIRED BD		30			12		65	1,289				42
COMMUNITY COLLEGE BD		3,991		3,914	32,899		31,151	152,285				7,435
CORRECTIONS		5,063		2,247	28,699		14,443	167,130				7,326
DISABILITY COUNCIL		9		311	168		78	557				65
EDUCATION-CENTRAL OFFICE		3,834		20,967	5,332		3,145	37,545				4,372
EDUCATION-FARIBAULT SCHOOLS		17			2,445		767	8,783				337
EDUCATION-VO-TECH		3,194		4,396	1,592		1,019	24,123				1,183
EMPLOYEE RELATIONS												
FINANCE												
GAMING-ADMIN UNIT		17		18	35			247				10
GAMBLING CONTROL		14		1,216	388			3,773				146
GREATER MN CORP.		16						62				123
HEALTH		9,886		2,110	12,349		4,427	68,658				4,712
HEALTH LIC BDS												
MEDICAL EXAMINERS		7,534		834	316		141	2,845				204
NURSING		279		1,935	307		57	495				260
PHARMACY		338			92		28	186				85
DENTISTRY		96		208	88		78	619				129
CHIROPRACTORS		377		16	65		39	124				74
PSYCHOLOGY					48		7	247				60
OPTOMETRY					20		11	186				24
NURSING HOME ADM					26		2	124				37

EXHIBIT B-8

ACTUAL 1991

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COST	5.3 INFO POLICY OFFICE	5.4 INFO POL STATEWIDE SYSTEMS	6.3 OPERATIONS MGMT	6.4 OPS MGMT CENTRAL MAIL	6.5 OPS MGMT EMPLOYEE ASSIST	7.3 MATERIALS MANAGEMENT	7.4 MTLS MGMT INVENTORY MANAGEMENT	7.5 MTLS MGMT PROCUREMENT	8.3 FINANCE FSCL MGMT & ADMN	8.4 FINANCE DEPT ADMN	9.3 FINANCE BUDGETS	9.4 FINANCE BUDGET CONTROL
SOCIAL WRK & MNTL HLTH		2			78		28	371				81
SOCIAL WRK LIC BD		261			11		13	62				37
MARR & FAMILY THERAPY BD		3			12		2	62				30
UNLIC MNTL HLTH PROV BD					15							40
PODIATRY							2					15
VETERINARY MEDICINE		155			16		4	124				27
HEARING EXAMINER		11		9	989		465	6,804				290
HIGHER ED COORD BD		623		4,374	938		309	7,608				678
HIGHER ED FAC AUTH					39		4					2
HOUSING FINANCE		9,571		3,663	1,789		811	6,000				738
HUMAN RIGHTS		17		1,440	931		178	3,897				118
HUMAN SERVICES-CENTRAL OFFICE		557,541		68,292	15,685		19,683	98,039				7,080
HUMAN SERVICES-INSTITUTIONS		282		8	72,019		11,235	64,823				4,692
INDIAN AFFAIRS		4		31	76		37	1,299				71
INVESTMENT BOARD				144	326		122	2,722				113
IRON RANGE RESOURCES		110			1,846		1,885	27,401				951
JOBS & TRAINING		10,173		490	25,996		17,616	172,202				12,919
LABOR & INDUSTRY		434		9,840	4,666		1,821	20,969				2,601
LEGISLATIVE AUDIT												
MEDIATION SVCS												
MILITARY AFFAIRS		77			4,378		1,063	11,198				1,169
NATURAL RESOURCES		20,255		30,298	34,258		49,608	184,511				15,604
NON-HEALTH LIC BDS												
BOXING				17	20		2	62				20
BARBERS		20		144	26		11	62				34
ELECTRICITY		1,053			274		96	1,361				239
ARCHITECTS & ENG		170			88		30	619				140
ABSTRACTORS				26				62				7
ACCOUNTANCY		241		651	53		28	557				124
PEACE OFFICERS		14		372			67	742				107
PARI-MUTUAL RACING		791		21	158		228	3,464				211
PLANNING		130		3,045	1,392		937	12,185				502
POLLUTION CONTROL		1,034		2,746	9,452		5,299	68,039				2,508
PUB EMP RET ASSN				11,599	849		426	2,289				291
PUBLIC SAFETY		145,655		118,119	24,133		19,957	147,275				26,556
PUBLIC SERVICE		170		1,403	1,695		876	19,237				504
PUBLIC UTIL COMM		26		415	503		196	1,361				173
REVENUE		169,896		72,336	15,348		7,605	45,772				2,624
SECRETARY OF STATE		1		6,072	930		1,235	4,825				747
STATE LOTTERY					2,553			62				77
STATE RETIREMENT		8,219		3,754	495		120	433				217
STATE UNIV SYSTEM		855		4,424	63,976		57,150	256,385				8,461
TEACHERS RETIREMENT		1,735		8,635	645		215	1,361				144
TRADE & ECON DEV		336		28,152	3,145		1,784	57,710				1,894
TRANSPORTATION		78,536		15,621	69,103		52,827	408,423				12,193
TRANSPORTATION REG BD		2		297	120		20	309				23
TREASURER												
VETERANS AFFAIRS		195		489	465		1,593	619				369
VETERANS HOME BD		30		80	6,283			5,196				1,231
WASTE MGMT BD		2,521		1,189	686		24	3,216				187
WRKRS COMP CT OF APPEALS		18		123	260		83	309				27
ZOO		27			2,139		1,919	4,825				1,248
OTHER		1,712		13,891	13,004		4,257	150,854				5,851

EXHIBIT B-11

ACTUAL 1991

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

	9.5 FINANCE AGENCY CONTROLLERS	9.6 FINANCE BUDGET SUPPORT	10.3 FINANCE ACCOUNTING	10.4 FINANCE ACCOUNTING	11.3 FINANCE OTHER	11.4 FINANCE FINANCIAL REPORTING	11.5 FINANCE CENTRAL PAYROLL	11.6 FINANCE SINGLE AUDIT	12.3 EMPLOYEE RELATIONS	12.4 EMPLOYEE RELATIONS PRSNL ADMN	13.3 MEDIATION SERVICES	13.4 MEDIATION SERVICES STATE AGENCS
ATTY GENL-OTHER												
GEN'L GOV'T ALLOCATED TOTAL												
(USER AGENCIES)												
ADMINISTRATION												
ADMINISTRATIVE MANAGEMENT												
PROPERTY MANAGEMENT												
INTERTECHNOLOGIES GROUP												
INFORMATION POLICY OFFICE												
OPERATIONS MANAGEMENT												
MATERIALS MGMT												
BUILDING CODE & CONST COORD	504	90		2,332		259	448			4,792		10
BUILDING FUND	1,896	269		8,771		975	22	28				
PLANT MGMT	2,676	1,075		12,383		1,377	3,940			28,428		68
STATE REGISTER & DOCUMENTS	1,310	358		6,063		674	439			3,280		9
MICROGRAPHICS	485	179		2,244		250	309			2,481		5
ELECTRONICS EQUIPMENT RENTAL	549	90		2,539		282	143			378		
STARS	98	179		454		51	113			991		2
TELECOMMUNICATIONS	5,611	358		25,967		2,887	129			831		2
MOTOR POOL	5,923	269		27,411		3,047	334			3,000		7
STATE PRINTER	4,038	90		18,684		2,077	13			9,984		26
CENTRAL STORES	5,193	179		24,034		2,672	373			2,251		5
MTLS SERVICES DISTRIBUTION	579	806		2,683		298	381			1,540		3
COMMUTER VANS	117	90		538		60	101			129		
COMPUTER SERVICES	4,346	5,107		20,112		2,236	5,666			41,867		112
ADDRESSING & INSERT	226	90		1,048		117	2,234			1,147		6
MATERIALS TRANSFER		90					256			2,016		5
CAPITOL PARKING	658	269		3,044		338	234			319		
MGMT ANALYSIS-SP FD	176	269		813		90	274			2,434		4
IISAC												
911 EMERGENCY	1,065	179		4,931		548	60			489		
RISK MGMT	302	448		1,397		155	46			151		
VOLUNTEER SERVICES	72	179		335		37	23			118		
OTHER	360	2,598		1,663		185	74			437		
AGRICULTURE	27,926	14,605		55,226		6,140	9,707	7		74,723		186
ANIMAL HEALTH BD	2,525	1,075		4,993		555	1,280	1		6,242		15
ARTS BOARD	1,770	3,226		4,364		485	322	4		2,687		5
ATTORNEY GENERAL												
AUDITOR	1,337	627		6,186		688	2,279			18,271		41
COMMERCE	13,410	2,688		33,055		3,675	4,302			36,756		84
COMMUNICATION IMPAIRED BD	4,251			952		106	16			153		
COMMUNITY COLLEGE BD	31,171	8,423		167,691		18,643	42,503	31		419,770		965
CORRECTIONS	39,619	76,520		165,213		18,367	48,507	17		366,184		895
DISABILITY COUNCIL	6,594	538		1,477		164	187			2,113		3
EDUCATION-CENTRAL OFFICE	17,414	50,536		98,598		10,961	10,956	1,239		68,033		150
EDUCATION-FARIBAULT SCHOOLS	1,345	6,183		7,610		846	654			31,195		83
EDUCATION-VO-TECH	21,589	19,623		26,917		2,992	2,420	118		20,310		43
EMPLOYEE RELATIONS												
FINANCE												
GAMING-ADMIN UNIT	114	90		225		25	40			447		
GAMBLING CONTROL	1,666	269		3,295		366	502			4,926		
GREATER MN CORP.	1,627	1,613		2,777		309						
HEALTH	35,281	54,299		108,275		11,815	18,049	408		157,560		368
HEALTH LIC BDS												
MEDICAL EXAMINERS	1,527	538		4,600		511	548			4,031		9
NURSING	1,948	627		5,865		652	467			3,919		9
PHARMACY	709	358		2,137		238	116			1,176		2
DENTISTRY	965	269		2,904		323	125			1,092		3
CHIROPRACTORS	551	269		1,658		184	85			825		2
PSYCHOLOGY	449	179		1,354		151	89			615		1
OPTOMETRY	178	179		538		60	18			260		
NURSING HOME ADM	274	269		825		92	39			336		

EXHIBIT B-12

ACTUAL 1991

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COST	9.5 FINANCE AGENCY CONTROLLERS	9.6 FINANCE BUDGET SUPPORT	10.3 FINANCE ACCOUNTING	10.4 FINANCE ACCOUNTING	11.3 FINANCE OTHER	11.4 FINANCE FINANCIAL REPORTING	11.5 FINANCE CENTRAL PAYROLL	11.8 FINANCE SINGLE AUDIT	12.3 EMPLOYEE RELATIONS	12.4 EMPLOYEE RELATIONS PRSNL ADMN	13.3 MEDIATION SERVICES	13.4 MEDIATION SERVICES STATE AGNCS
SOCIAL WRK & MNTL HLTH	608	90		1,832		204	132			993		
SOCIAL WRK LIC BD	274	179		827		92	24			139		3
MARR & FAMILY THERAPY BD	227	269		680		76	18			153		
UNLIC MNTL HLTH PROV BD	297			896		100	18			195		
PODIATRY	115	179		343		38	27					
VETERINARY MEDICINE	205	269		620		69	34			210		1
HEARING EXAMINER	1,413	627		6,539		727	1,500			12,618		13
HIGHER ED COORD BD	2,841	4,390		15,285		1,699	3,656	11		11,969		14
HIGHER ED FAC AUTH	32	90		40		4	62			504		1
HOUSING FINANCE	5,523	5,018		16,637		1,850	4,143	380		22,822		52
HUMAN RIGHTS	11,835	2,240		2,650		295	1,348	3		11,884		25
HUMAN SERVICES-CENTRAL OFFICE	33,828	45,428		159,684		17,752	22,177	6,290		200,133		460
HUMAN SERVICES-INSTITUTIONS	22,417	37,274		105,818		11,764	153,374	1		918,911		2,356
INDIAN AFFAIRS	7,167	1,792		1,605		178	131			966		3
INVESTMENT BOARD	897	2,957		2,539		282	492			4,157		6
IRON RANGE RESOURCES	10,850	5,555		21,457		2,385	2,472			23,550		38
JOBS & TRAINING	54,695	12,723		291,364		32,392	41,587	1,223		331,692		772
LABOR & INDUSTRY	23,798	12,723		58,661		6,521	6,368	17		59,537		139
LEGISLATIVE AUDIT												
MEDIATION SVCS												
MILITARY AFFAIRS	5,698	5,107		26,368		2,931	8,725	63		55,859		144
NATURAL RESOURCES	68,910	140,675		351,921		39,124	113,185	89		437,111		1,130
NON-HEALTH LIC BDS												
BOXING	186	90		458		51	39			252		
BARBERS	313	179		770		86	38			336		1
ELECTRICITY	2,185	448		5,386		599	413			3,499		7
ARCHITECTS & ENG	1,281	179		3,159		351	135			1,125		3
ABSTRACTORS	67	179		165		18						
ACCOUNTANCY	1,137	179		2,806		312	80			672		1
PEACE OFFICERS	258	448		2,405		267	193					
PARI-MUTUAL RACING	2,404	1,523		4,755		529	163			2,016		
PLANNING	2,446	2,957		11,318		1,258	2,248	12		17,756		17
POLLUTION CONTROL	33,136	35,214		58,554		6,287	15,731	100		120,606		265
PUB EMP RET ASSN	2,315	538		6,554		729	1,314			10,834		26
PUBLIC SAFETY	64,193	35,841		598,953		66,567	42,019	78		307,923		739
PUBLIC SERVICE	4,608	3,674		11,358		1,263	2,600	2		21,622		49
PUBLIC UTIL COMM	1,580	627		3,895		433	781			6,416		11
REVENUE	41,567	27,597		59,172		6,578	24,228			195,830		449
SECRETARY OF STATE	6,832	2,509		18,838		1,872	1,843			11,868		26
STATE LOTTERY	882	90		1,745		194	3,245			32,577		
STATE RETIREMENT	1,733	986		4,904		545	825			6,316		14
STATE UNIV SYSTEM	40,535	6,899		190,813		21,213	80,445	29		816,299		1,809
TEACHERS RETIREMENT	1,150	179		3,257		362	1,056			8,230		18
TRADE & ECON DEV	25,025	22,849		42,712		4,748	6,282	296		40,129		94
TRANSPORTATION	29,472	51,252		274,990		30,571	119,146	1,633		881,705		2,207
TRANSPORTATION REG BD	55	179		517		57	197			1,525		2
TREASURER												
VETERANS AFFAIRS	1,563	1,344		8,324		925	690			5,934		12
VETERANS HOME BD	5,882	9,677		27,764		3,067	11,467	20		79,908		223
WASTE MGMT BD	2,465	3,138		4,208		468	818			8,748		20
WRKRS COMP CT OF APPEALS	217	179		617		69	366			3,322		3
ZOO	5,501	11,648		28,090		3,123	4,367			27,288		96
OTHER	185,105	50,355		131,981		14,671	13,672	49		165,938		62

EXHIBIT B-13

ACTUAL 1991

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COST	14.3 LEGISLATIVE AUDITS	14.4 LEGISLATIVE AUDITS FINANCIAL	14.5 LEGISLATIVE AUDITS PROGRAM	14.6 LEGISLATIVE AUDITS SINGLE	15.3 TREASURER	15.4 TREASURER TREASURY	16.3 ATTORNEY GENERAL	16.4 ATTORNEY GENERAL LEGAL SVCS	17.3 STATE AUDITOR SINGLE AUDTS	ISB CREDIT	18.3 ADMIN MGMT	18.4 ADMN MGMT COMMR & PRSNL
(FIRST STEPDOWN)												
1.2 EQUIPMENT USE CHARGE												
ADMINISTRATION												
2.2 ADMINISTRATIVE MGMT												
2.4 COMMR & PERSONL												
2.5 FISCAL												
FISCAL A												
FISCAL B												
MANAGEMENT ANALYSIS												
OTHER												
3.2 PROPERTY MGMT												
3.4 LEASING												
OTHER												
4.2 INTERTECHNOLOGIES GROUP												
4.4 RECORDS MANAGEMENT												
4.5 TELE COMM												
OTHER												
5.2 INFORMATION POLICY OFFICE												
5.4 STATEWIDE SYSTEMS												
OTHER												
6.2 OPERATIONS MGMT												
6.4 CENTRAL MAIL												
6.5 EMPLOYEE ASSIST												
OTHER												
7.2 MATERIALS MGMT												
7.4 INVENTORY MGMT												
7.5 PROCUREMENT												
MTLS SVCS & DIST												
FINANCE												
8.2 FINANCE - FISCAL MGMT & ADMN												
8.4 FINANCE - DEPT ADMN												
9.2 FINANCE - BUDGETS												
9.4 FINANCE - BUDGET CONTROL												
9.5 FINANCE - AGENCY CONTROLLERS												
9.6 FINANCE - BUDGET SUPPORT												
FINANCE - BUDGET GENL GOVT												
10.2 FINANCE - ACCOUNTING												
10.4 FINANCE - ACCOUNTING												
FINANCE - ACCOUNTING GENL GOVT												
11.2 FINANCE - OTHER												
11.4 FINANCE - OTHER FINANCIAL RPTG												
11.5 FINANCE - OTHER CENTRAL PAYROLL												
11.6 FINANCE - OTHER SINGLE AUDIT												
FINANCE - OTHER GENL GOVT												
12.2 EMPLOYEE RELATIONS												
12.4 EMPLOYEE REL - PRSNL ADMN												
EMPLOYEE REL - ALL OTHER												
13.2 MEDIATION SERVICES												
13.4 MEDIATIONS SVCS - STATE AGENCIES												
MEDIATION SVCS - OTHER												
14.2 LEGISLATIVE AUDITS	(939,677)											
14.4 LEGIS AUDITS - FINANCIAL AUDITS	650,991	(2,566,375)										
14.5 LEGIS AUDITS - PROGRAM AUDITS	219,554		(865,537)									
14.6 LEGIS AUDITS - SINGLE AUDITS	69,132			(272,536)								
15.2 TREASURER		45,859			(76,525)							
15.4 TREASURER - TREASURY					32,790	(305,745)						
TREASURER - OTHER					43,735							
16.2 ATTORNEY GENERAL		19,422					1,116	(4,242,438)				
16.4 ATTY GENL - LEGAL SERVICES								3,037,907	(14,966,930)			
ATTY GENL - HEALTH BOARDS								241,353				
ATTY GENL - OTHER								963,179				

EXHIBIT B-15

ACTUAL 1991

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COST	14.3 LEGISLATIVE AUDITS	14.4 LEGISLATIVE AUDITS FINANCIAL	14.5 LEGISLATIVE AUDITS PROGRAM	14.6 LEGISLATIVE AUDITS SINGLE	15.3 TREASURER	15.4 TREASURER TREASURY	16.3 ATTORNEY GENERAL	16.4 ATTORNEY GENERAL LEGAL SVCS	17.3 STATE AUDITOR SINGLE AUDTS	ISB CREDIT	18.3 ADMIN MGMT	18.4 ADMIN MGMT COMMR & PRSNL
ATTY GENL-OTHER												
GEN'L GOV'T ALLOCATED TOTAL (USER AGENCIES)												
ADMINISTRATION												
ADMINISTRATIVE MANAGEMENT												
PROPERTY MANAGEMENT												
INTERTECHNOLOGIES GROUP												
INFORMATION POLICY OFFICE												
OPERATIONS MANAGEMENT												
MATERIALS MGMT												
BUILDING CODE & CONST COORD						105				(53)		3,507
BUILDING FUND			3,048			395		144				
PLANT MGMT						558				(15)		20,804
STATE REGISTER & DOCUMENTS						273				(828)		2,386
MICROGRAPHICS						101				(13)		1,816
ELECTRONICS EQUIPMENT RENTAL						114						277
STARS						20						725
TELECOMMUNICATIONS						1,170				(20)		608
MOTOR POOL						1,235				(272)		2,195
STATE PRINTER						842				(30)		7,308
CENTRAL STORES						1,083				(8)		1,647
MTLS SERVICES DISTRIBUTION						121						1,127
COMMUTER VANS						24				(3)		95
COMPUTER SERVICES						908						30,639
ADDRESSING & INSERT						47						840
MATERIALS TRANSFER												1,475
CAPITOL PARKING						137				(1)		234
MGMT ANALYSIS-SP FD						37						1,781
IISAC												
911 EMERGENCY						222				(9)		358
RISK MGMT						63				(3)		111
VOLUNTEER SERVICES						15						86
OTHER						75				(9)		320
AGRICULTURE		36,779				2,489		36		(141)		
ANIMAL HEALTH BD						225		5		(95)		
ARTS BOARD		16,556				197		21		(2)		
ATTORNEY GENERAL												
AUDITOR		15,473				279				(10)		
COMMERCE		25,194				1,490		1		(124)		
COMMUNICATION IMPAIRED BD		3,949								(10)		
COMMUNITY COLLEGE BD		242,041		40,232		7,557		162		(1,310)		
CORRECTIONS		98,223	14,365			7,445		86		(1,662)		
DISABILITY COUNCIL		10,162				67				(3)		
EDUCATION-CENTRAL OFFICE		60,170		31,651		5,812		6,401		(1,258)		
EDUCATION-FARIBAULT SCHOOLS						343				(6)		
EDUCATION-VO-TECH		15,052		10,382		1,213		612		(1,048)		
EMPLOYEE RELATIONS												
FINANCE												
GAMING-ADMIN UNIT		80				10				(5)		
GAMBLING CONTROL						148				(5)		
GREATER MN CORP.		26,377	16,763							(5)		
HEALTH		31,508		4,997		4,789		2,109		(3,179)		
HEALTH LIC BDS												
MEDICAL EXAMINERS		2,886				207				(2,473)		
NURSING						264		3		(92)		
PHARMACY		6,594				86				(111)		
DENTISTRY		301				131				(32)		
CHIROPRACTORS		762				75				(124)		
PSYCHOLOGY						61						
OPTOMETRY		6,855				24						
NURSING HOME ADM						37						

EXHIBIT B-16

ACTUAL 1991

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COST	14.3 LEGISLATIVE AUDITS	14.4 LEGISLATIVE AUDITS FINANCIAL	14.5 LEGISLATIVE AUDITS PROGRAM	14.6 LEGISLATIVE AUDITS SINGLE	15.3 TREASURER	15.4 TREASURER TREASURY	16.3 ATTORNEY GENERAL	16.4 ATTORNEY GENERAL LEGAL SVCS	17.3 STATE AUDITOR SINGLE AUDTS	ISB CREDIT	18.3 ADMIN MGMT	18.4 ADMN MGMT COMMR & PRSNL
SOCIAL WRK & MNLT HLTH		9,060				83				(1)		
SOCIAL WRK LIC BD						37				(86)		
MARR & FAMILY THERAPY BD						31				(1)		
UNLIC MNLT HLTH PROV BD						40						
PODIATRY						15						
VETERINARY MEDICINE						28				(51)		
HEARING EXAMINER						295				(4)		
HIGHER ED COORD BD		681				4,755		57		(204)		
HIGHER ED FAC AUTH						2						
HOUSING FINANCE		37,601				750		1,963		(3,141)		
HUMAN RIGHTS		16,014				119		14		(6)		
HUMAN SERVICES-CENTRAL OFFICE		80,886	56,536	35,641		17,988		42,816		(182,987)		
HUMAN SERVICES-INSTITUTIONS		80,383				4,769		4		(93)		
INDIAN AFFAIRS						72		2		(1)		
INVESTMENT BOARD		114,046	15,239			114						
IRON RANGE RESOURCES		34,494				967				(36)		
JOBS & TRAINING		91,597		33,355		13,130		6,314		(3,339)		
LABOR & INDUSTRY		34,274		387		2,644		88		(142)		
LEGISLATIVE AUDIT												
MEDIATION SVCS												
MILITARY AFFAIRS		13,289		4,455		1,188		326		(25)		
NATURAL RESOURCES		115,729	11,703	10,888		17,233		462		(6,648)		
NON-HEALTH LIC BDS												
BOXING						21						
BARBERS						35				(7)		
ELECTRICITY						243				(346)		
ARCHITECTS & ENG						142				(56)		
ABSTRACTORS						7						
ACCOUNTANCY		8,158				126				(79)		
PEACE OFFICERS						108			1	(4)		
PARI-MUTUAL RACING						214				(260)		
PLANNING		12,407				510		64		(43)		
POLLUTION CONTROL		6,755	68,514			2,549		515		(339)		
PUB EMP RET ASSN		33,873				11,795						
PUBLIC SAFETY		54,117				30,023		401		(47,805)		
PUBLIC SERVICE		641				512		9		(56)		
PUBLIC UTIL COMM						176				(9)		
REVENUE		111,240				100,182				(55,781)		
SECRETARY OF STATE		19,783				759						
STATE LOTTERY		29,784				79						
STATE RETIREMENT		56,502				4,882				(2,897)		
STATE UNIV SYSTEM		107,652		43,466		9,828		149		(281)		
TEACHERS RETIREMENT		34,836				6,838				(569)		
TRADE & ECON DEV		39,104		11,118		1,925		1,527		(110)		
TRANSPORTATION		117,553		26,672		12,393		8,435		(25,778)		
TRANSPORTATION REG BD		5,732								(1)		
TREASURER												
VETERANS AFFAIRS						375				(64)		
VETERANS HOME BD		44,837				1,251		105		(10)		
WASTE MGMT BD						190				(827)		
WRKRS COMP CT OF APPEALS		80				28				(6)		
ZOO		17,337				1,266		1		(9)		
OTHER		178,624	679,349	2		6,405	(1)	8,325,747	240	(560)		(1)
										(0)		

EXHIBIT B-1

ACTUAL 1991

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

18.5 ADMN MGMT FISCAL	18.5A ADMN MGMT FISCAL	18.5B ADMN MGMT FISCAL	19.3 PROPERTY MGMT	19.4 PROP MGMT LEASING	20.3 INTRTECH GROUP	20.4 INTRTECH RECORDS	20.5 INTRTECH TELECOM	21.3 INFO POLICY OFFICE	21.4 INFO POL STATEWIDE SYSTEMS	22.3 OPERATIONS MGMT	22.4 OPS MGMT CENTRAL MAIL
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(FIRST STEPDOWN)

1.2 EQUIPMENT USE CHARGE
ADMINISTRATION

2.2 ADMINISTRATIVE MGMT

2.4 COMM & PERSONL

2.5 FISCAL
FISCAL A
FISCAL B
MANAGEMENT ANALYSIS
OTHER

3.2 PROPERTY MGMT

3.4 LEASING
OTHER

4.2 INTERTECHNOLOGIES GROUP

4.4 RECORDS MANAGEMENT

4.5 TELE COMM
OTHER

5.2 INFORMATION POLICY OFFICE

5.4 STATEWIDE SYSTEMS
OTHER

6.2 OPERATIONS MGMT

6.4 CENTRAL MAIL

6.5 EMPLOYEE ASSIST
OTHER

7.2 MATERIALS MGMT

7.4 INVENTORY MGMT

7.5 PROCUREMENT
MTLS SVCS & DIST

FINANCE

8.2 FINANCE - FISCAL MGMT & ADMN

8.4 FINANCE - DEPT ADMN

9.2 FINANCE-BUDGETS

9.4 FINANCE-BUDGET CONTROL

9.5 FINANCE- AGENCY CONTROLLERS

9.6 FINANCE-BUDGET SUPPORT
FINANCE-BUDGET GENL GOVT

10.2 FINANCE-ACCOUNTING

10.4 FINANCE-ACCOUNTING
FINANCE-ACCOUNTING GENL GOVT

11.2 FINANCE-OTHER

11.4 FINANCE-OTHER FINANCIAL RPTG

11.5 FINANCE-OTHER CENTRAL PAYROLL

11.6 FINANCE-OTHER SINGLE AUDIT
FINANCE-OTHER GENL GOVT

12.2 EMPLOYEE RELATIONS

12.4 EMPLOYEE REL-PRSNL ADMN
EMPLOYEE REL-ALL OTHER

13.2 MEDIATION SERVICES

13.4 MEDIATIONS SVCS-STATE AGENCIES
MEDIATION SVCS-OTHER

14.2 LEGISLATIVE AUDITS

14.4 LEGIS AUDITS-FINANCIAL AUDITS

14.5 LEGIS AUDITS-PROGRAM AUDITS

14.6 LEGIS AUDITS-SINGLE AUDITS

15.2 TREASURER

15.4 TREASURER-TREASURY
TREASURER-OTHER

16.2 ATTORNEY GENERAL

16.4 ATTY GENL-LEGAL SERVICES
ATTY GENL-HEALTH BOARDS
ATTY GENL-OTHER

EXHIBIT B-3

ACTUAL 1991

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

	18.5 ADMN MGMT FISCAL	18.5A ADMN MGMT FISCAL	18.5B ADMN MGMT FISCAL	19.3 PROPERTY MGMT	19.4 PROP MGMT LEASING	20.3 INTRTECH GROUP	20.4 INTRTECH RECORDS	20.5 INTRTECH TELECOM	21.3 INFO POLICY OFFICE	21.4 INFO POL STATEWIDE SYSTEMS	22.3 OPERATIONS MGMT	22.4 OPSMGMT CENTRAL MAIL
ATTY GENL-OTHER												
GEN'L GOVT ALLOCATED TOTAL (USER AGENCIES)												
ADMINISTRATION												
ADMINISTRATIVE MANAGEMENT												
PROPERTY MANAGEMENT												
INTERTECHNOLOGIES GROUP												
INFORMATION POLICY OFFICE												
OPERATIONS MANAGEMENT												
MATERIALS MGMT												
BUILDING CODE & CONST COORD		1,467			11					1		13
BUILDING FUND		5,519										
PLANT MGMT			2,666		176			42				1
STATE REGISTER & DOCUMENTS			1,305		4			28		22		124
MICROGRAPHICS			483					2				1
ELECTRONICS EQUIPMENT RENTAL			546		4			1				
STARS			98									1
TELECOMMUNICATIONS			5,590		11					1		
MOTOR POOL			5,900		4			5		7		1
STATE PRINTER			4,022		4			9		1		11
CENTRAL STORES			5,173		4			2				3
MTLS SERVICES DISTRIBUTION			578					4				8
COMMUTER VANS			116									
COMPUTER SERVICES			4,329				1	142				117
ADDRESSING & INSERT			228		21							
MATERIALS TRANSFER												
CAPITOL PARKING			655					2				3
MGMT ANALYSIS-SP FD			175		11			4				
IISAC							3					
911 EMERGENCY			1,061					5				
RISK MGMT			301		4							
VOLUNTEER SERVICES			72		4							9
OTHER		1,046						1				
AGRICULTURE					56		45	267		4		261
ANIMAL HEALTH BD								33		3		28
ARTS BOARD					4		1	15				
ATTORNEY GENERAL												
AUDITOR					4		42	28				43
COMMERCE					4		190	113		3		228
COMMUNICATION IMPAIRED BD												
COMMUNITY COLLEGE BD					49			1,021		35		129
CORRECTIONS					123		34	676		44		74
DISABILITY COUNCIL					4			10				10
EDUCATION-CENTRAL OFFICE					14		6	360		33		692
EDUCATION-FARIBAULT SCHOOLS					7			35				
EDUCATION-VO-TECH					7		2	127		28		145
EMPLOYEE RELATIONS												
FINANCE												
GAMING-ADMIN UNIT					21			2				1
GAMBLING CONTROL					18			49				40
GREATER MN CORP.								25				
HEALTH					42		128	492		84		70
HEALTH LIC BDS												
MEDICAL EXAMINERS					7			10		66		28
NURSING					7		6	9		2		64
PHARMACY					7			3		3		
DENTISTRY					7			4		1		7
CHIROPRACTORS					7			2		3		1
PSYCHOLOGY					7			1				
OPTOMETRY					11			1				
NURSING HOME ADM					4			1				

EXHIBIT B-4

ACTUAL 1991

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

	18.5 ADMN MGMT FISCAL	18.5A ADMN MGMT FISCAL	18.5B ADMN MGMT FISCAL	19.3 PROPERTY MGMT	19.4 PROP MGMT LEASING	20.3 INTRTECH GROUP	20.4 INTRTECH RECORDS	20.5 INTRTECH TELECOM	21.3 INFO POLICY OFFICE	21.4 INFO POL STATEWIDE SYSTEMS	22.3 OPERATIONS MGMT	22.4 OPS MGMT CENTRAL MAIL
SOCIAL WRK & MNTL HLTH					4		1					
SOCIAL WRK LIC BD										2		
MARR & FAMILY THERAPY BD					4							
UNLIC MNTL HLTH PROV BD								8				
PODIATRY												
VETERINARY MEDICINE					7			1		1		
HEARING EXAMINER					14		19	35				
HIGHER ED COORD BD					4			67		5		144
HIGHER ED FAC AUTH												
HOUSING FINANCE					18		132	105		83		121
HUMAN RIGHTS					28		76	60				48
HUMAN SERVICES-CENTRAL OFFICE					81		189	820		4,849		2,255
HUMAN SERVICES-INSTITUTIONS					102		80	635		2		
INDIAN AFFAIRS					7			8				1
INVESTMENT BOARD								16				5
IRON RANGE RESOURCES					11			97		1		
JOBS & TRAINING					295		339	1,477		88		18
LABOR & INDUSTRY					25		529	197		4		325
LEGISLATIVE AUDIT												
MEDIATION SVCS												
MILITARY AFFAIRS					18		16	500		1		
NATURAL RESOURCES					250		40	1,584		176		1,001
NON-HEALTH LIC BDS												
BOXING								1				1
BARBERS								1				5
ELECTRICITY					7		20	13		9		
ARCHITECTS & ENG								2		1		
ABSTRACTORS												1
ACCOUNTANCY								2		2		21
PEACE OFFICERS								8				12
PARI-MUTUAL RACING					4			10		7		1
PLANNING					14			75		1		101
POLLUTION CONTROL					53		112	394		9		91
PUB EMP RET ASSN					4		4	42				363
PUBLIC SAFETY					534			1,393		1,267		3,901
PUBLIC SERVICE					7		37	73		1		48
PUBLIC UTIL COMM					4			16				14
REVENUE					56		89	668		1,478		2,389
SECRETARY OF STATE					7		45	139				201
STATE LOTTERY					46							
STATE RETIREMENT					7			9		71		124
STATE UNIV SYSTEM					137		3	2,294		7		148
TEACHERS RETIREMENT								32		15		265
TRADE & ECON DEV					28		2	289		3		830
TRANSPORTATION					109			2,296		683		518
TRANSPORTATION REG BD					7			4				10
TREASURER												
VETERANS AFFAIRS					4			16		2		18
VETERANS HOME BD					21			51				3
WASTE MGMT BD							8	39		22		39
WRKRS COMP CT OF APPEALS					7			5				4
ZOO					84		13	104				
OTHER					141	(1)	168	1,717		21		455

EXHIBIT B-23

ACTUAL 1991

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COST	22.5 OPS MGMT EMPLOYEE ASSIST	23.3 MATERIALS MANAGEMENT	23.4 MTLS MGMT INVENTORY MANAGEMENT	23.5 MTLS MGMT PROCUREMENT	24.3 FINANCE FSCS MGMT & ADMN	24.4 FINANCE DEPT ADMN	25.3 FINANCE BUDGETS	25.4 FINANCE BUDGET CONTROL	25.5 FINANCE BUDGET SUPPORT	26.3 FINANCE ACCOUNTING	26.4 FINANCE ACCOUNTING	27.3 FINANCE OTHER
ATTY GENL-OTHER												
GEN'L GOV'T ALLOCATED TOTAL (USER AGENCIES)												
ADMINISTRATION												
ADMINISTRATIVE MANAGEMENT												
PROPERTY MANAGEMENT												
INTERTECHNOLOGIES GROUP												
INFORMATION POLICY OFFICE												
OPERATIONS MANAGEMENT												
MATERIALS MGMT												
BUILDING CODE & CONST COORD	12		1	2				34	4			120
BUILDING FUND				682				127	12			450
PLANT MGMT	74		7	64				180	47			635
STATE REGISTER & DOCUMENTS	8		1	16				88	16			311
MICROGRAPHICS	6		1	15				33	8			115
ELECTRONICS EQUIPMENT RENTAL	1		7	19				37	4			130
STARS	3			3				7	8			23
TELECOMMUNICATIONS	2			15				377	16			1,332
MOTOR POOL	8		21	157				398	12			1,407
STATE PRINTER	26		2	17				271	4			959
CENTRAL STORES	6			20				349	8			1,233
MTLS SERVICES DISTRIBUTION	4							39	36			138
COMMUTER VANS				1				8	4			28
COMPUTER SERVICES	108		79	292				292	226			1,032
ADDRESSING & INSERT	3							15	4			54
MATERIALS TRANSFER	5								4			
CAPITOL PARKING	1		1	8				44	12			156
MGMT ANALYSIS-SP FD	6			11				12	12			42
IISAC				2								
911 EMERGENCY	1							72	8			253
RISK MGMT				15				20	20			72
VOLUNTEER SERVICES				3				5	8			17
OTHER	1		5	17				24	115			85
AGRICULTURE	194		21	361				802	645			2,834
ANIMAL HEALTH BD	16			33				72	47			256
ARTS BOARD	7			153				63	142			224
ATTORNEY GENERAL												
AUDITOR	47		2	33				90	28			317
COMMERCE	95		4	41				480	119			1,696
COMMUNICATION IMPAIRED BD				9				14				49
COMMUNITY COLLEGE BD	1,087		219	1,070				2,434	372			8,605
CORRECTIONS	948		102	1,174				2,398	3,379			8,478
DISABILITY COUNCIL	5		1	4				21	24			76
EDUCATION-CENTRAL OFFICE	176		22	264				1,431	2,232			5,059
EDUCATION-FARIBAUTL SCHOOLS	81		5	62				110	273			391
EDUCATION-VO-TECH	53		7	189				391	866			1,381
EMPLOYEE RELATIONS												
FINANCE												
GAMING-ADMIN UNIT	1			2				3	4			12
GAMBLING CONTROL	13			27				48	12			169
GREATER MN CORP.								40	71			143
HEALTH	408		31	482				1,543	2,398			5,453
HEALTH LIC BDS												
MEDICAL EXAMINERS	10		1	20				67	24			236
NURSING	10			3				85	28			301
PHARMACY	3			1				31	16			110
DENTISTRY	3		1	4				42	12			149
CHIROPRACTORS	2			1				24	12			85
PSYCHOLOGY	2			2				20	8			69
OPTOMETRY	1			1				8	8			28
NURSING HOME ADM	1			1				12	12			42

EXHIBIT B-24

ACTUAL 1991

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

	22.5 OPS MGMT EMPLOYEE ASSIST	23.3 MATERIALS MANAGEMENT	23.4 MTLS MGMT INVENTORY MANAGEMENT	23.5 MTLS MGMT PROCUREMENT	24.3 FINANCE FSCL MGMT & ADMN	24.4 FINANCE DEPT ADMN	25.3 FINANCE BUDGETS	25.4 FINANCE BUDGET CONTROL	25.5 FINANCE BUDGET SUPPORT	26.3 FINANCE ACCOUNTING	26.4 FINANCE ACCOUNTING	27.3 FINANCE OTHER
SOCIAL WRK & MNTL HLTH	3			3			27	4				94
SOCIAL WRK LIC BD							12	8				42
MARR & FAMILY THERAPY BD							10	12				35
UNLIC MNTL HLTH PROV BD	1						13					48
PODIATRY							5	8				18
VETERINARY MEDICINE	1			1			9	12				32
HEARING EXAMINER	33		3	48			95	28				338
HIGHER ED COOPD BD	31		2	53			222	194				784
HIGHER ED FAC AUTH	1						1	4				2
HOUSING FINANCE	59		6	42			242	222				854
HUMAN RIGHTS	31		1	27			38	99				138
HUMAN SERVICES--CENTRAL OFFICE	518		138	689			2,318	2,006				8,194
HUMAN SERVICES--INSTITUTIONS	2,380		79	455			1,536	1,646				5,430
INDIAN AFFAIRS	3			9			23	79				82
INVESTMENT BOARD	11		1	19			37	131				130
IRON RANGE RESOURCES	61		13	192			311	245				1,101
JOBS & TRAINING	859		124	1,210			4,229	562				14,951
LABOR & INDUSTRY	154		13	147			852	562				3,010
LEGISLATIVE AUDIT												
MEDIATION SVCS												
MILITARY AFFAIRS	145		7	79			383	226				1,353
NATURAL RESOURCES	1,132		349	1,296			5,108	6,212				18,058
NON-HEALTH LIC BDS												
BOXING	1						7	4				23
BARBERS	1						11	8				40
ELECTRICITY	9		1	10			78	20				278
ARCHITECTS & ENG	3			4			48	8				162
ABSTRACTORS							2	8				8
ACCOUNTANCY	2			4			41	8				144
PEACE OFFICERS				5			35	20				123
PARI-MUTUAL RACING	5		2	24			69	67				244
PLANNING	46		7	88			164	131				581
POLLUTION CONTROL	312		37	478			821	1,555				2,902
PUB EMP RET ASSN	28		3	18			95	24				336
PUBLIC SAFETY	797		140	1,034			8,694	1,583				30,734
PUBLIC SERVICE	56		8	135			165	162				583
PUBLIC UTIL COMM	17		1	10			57	28				200
REVENUE	507		53	322			859	1,219				3,036
SECRETARY OF STATE	31		9	34			244	111				864
STATE LOTTERY	84						25	4				90
STATE RETIREMENT	16		1	3			71	44				252
STATE UNIV SYSTEM	2,114		402	1,801			2,770	305				9,791
TEACHERS RETIREMENT	21		2	10			47	8				167
TRADE & ECON DEV	104		13	405			620	1,009				2,192
TRANSPORTATION	2,284		372	2,869			3,992	2,263				14,111
TRANSPORTATION REG BD	4			2			8	8				27
TREASURER												
VETERANS AFFAIRS	15		11	4			121	59				427
VETERANS HOME BD	207			36			403	427				1,425
WASTE MGMT BD	23			23			61	138				218
WRKRS COMP CT OF APPEALS	9		1	2			9	8				32
ZOO	71		13	34			408	514				1,441
OTHER	432		35	1,066		(1)	1	1,915	2,214			6,773

EXHIBIT B-28

ACTUAL 1991

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COST	27.4 FINANCE FINANCIAL REPORTING	27.5 FINANCE CENTRAL PAYROLL	27.6 FINANCE SINGLE AUDIT	28.3 EMPLOYEE RELATIONS	28.4 EMPLOYEE RELATIONS PRSNL ADMN	29.3 MEDIATION SERVICES	29.4 MEDIATION SERVICES STATE AGNCS	30.3 LEGISLATIVE AUDITS	30.4 LEGISLATIVE AUDITS FINANCIAL	30.5 LEGISLATIVE AUDITS PROGRAM	30.6 LEGISLATIVE AUDITS SINGLE	31.3 TREASURER
SOCIAL WRK & MNLT HLTH	10	7							391			
SOCIAL WRK LIC BD	5	1										
MARR & FAMILY THERAPY BD	4	1										
UNLIC MNLT HLTH PROV BD	5	1										
PODIATRY	2	1										
VETERINARY MEDICINE	3	2										
HEARING EXAMINER	37	75			6							
HIGHER ED COORD BD	86	183	1		5				29			
HIGHER ED FAC AUTH		3										
HOUSING FINANCE	93	208	19		10				1,621			
HUMAN RIGHTS	15	68			5				690			
HUMAN SERVICES-CENTRAL OFFICE	897	1,111	412		91				3,487	51	2,041	
HUMAN SERVICES-INSTITUTIONS	594	7,685			418		1		3,466			
INDIAN AFFAIRS	9	7										
INVESTMENT BOARD	14	25			2				4,917	14		
IRON RANGE RESOURCES	120	124			11				1,487			
JOBS & TRAINING	1,636	2,084	61		151				3,949		1,910	
LABOR & INDUSTRY	329	419	1		27				1,478		22	
LEGISLATIVE AUDIT												
MEDIATION SVCS												
MILITARY AFFAIRS	148	437	3		25				573		255	
NATURAL RESOURCES	1,976	5,671	4		199				4,990	11	623	
NON-HEALTH LIC BDS												
BOXING	3	2										
BARBERS	4	2										
ELECTRICITY	30	21			2							
ARCHITECTS & ENG	18	7			1							
ABSTRACTORS	1											
ACCOUNTANCY	16	4							352			
PEACE OFFICERS	14	10										
PARI-MUTUAL RACING	27	8			1							
PLANNING	64	113	1		8				535			
POLLUTION CONTROL	318	788	5		55				291	62		
PUB EMP RET ASSN	37	66			5				1,460			
PUBLIC SAFETY	3,364	2,105	4		140				2,333			
PUBLIC SERVICE	64	130			10				28			
PUBLIC UTIL COMM	22	39			3							
REVENUE	332	1,214			89				4,796			
SECRETARY OF STATE	95	92			5				853			
STATE LOTTERY	10	163			15				1,284			
STATE RETIREMENT	28	41			3				2,436			
STATE UNIV SYSTEM	1,072	4,031	1		371		1		4,641		2,489	
TEACHERS RETIREMENT	18	53			4				1,502			
TRADE & ECON DEV	240	315	15		18				1,686		637	
TRANSPORTATION	1,544	5,970	81		401		1		5,068		1,528	
TRANSPORTATION REG BD	3	10			1				247			
TREASURER												
VETERANS AFFAIRS	47	35			3							
VETERANS HOME BD	156	575	1		36				1,933			
WASTE MGMT BD	24	41			4							
WRKRS COMP CT OF APPEALS	3	19			2				3			
ZOO	158	219			12				748			
OTHER	735	684	2		79		3		7,706	619	1	

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COST	31.4 TREASURER TREASURY	32.3 ATTORNEY GENERAL	GEN'L GOVT/ STATEWIDE INDIRECT COST
(FIRST STEPDOWN)			
1.2 EQUIPMENT USE CHARGE			
ADMINISTRATION			
2.2 ADMINISTRATIVE MGMT			
2.4 COMM & PERSONL			
2.5 FISCAL			
FISCAL A			
FISCAL B			
MANAGEMENT ANALYSIS			3,038
OTHER			1,951
3.2 PROPERTY MGMT			
3.4 LEASING			
OTHER			71,539
4.2 INTERTECHNOLOGIES GROUP			
4.4 RECORDS MANAGEMENT			
4.5 TELE COMM			
OTHER			10,090
5.2 INFORMATION POLICY OFFICE			
5.4 STATEWIDE SYSTEMS			
OTHER			4,317
6.2 OPERATIONS MGMT			
6.4 CENTRAL MAIL			
6.5 EMPLOYEE ASSIST			
OTHER			52,808
7.2 MATERIALS MGMT			
7.4 INVENTORY MGMT			
7.5 PROCUREMENT			
MTLS SVCS & DIST			13,837
FINANCE			
6.2 FINANCE - FISCAL MGMT & ADMN			
8.4 FINANCE - DEPT ADMN			
9.2 FINANCE - BUDGETS			
9.4 FINANCE - BUDGET CONTROL			
9.5 FINANCE - AGENCY CONTROLLERS			
9.6 FINANCE - BUDGET SUPPORT			
FINANCE - BUDGET GENL GOVT			107,722
10.2 FINANCE - ACCOUNTING			
10.4 FINANCE - ACCOUNTING			
FINANCE - ACCOUNTING GENL GOVT			143,008
11.2 FINANCE - OTHER			
11.4 FINANCE - OTHER FINANCIAL RPTG			
11.5 FINANCE - OTHER CENTRAL PAYROLL			
11.6 FINANCE - OTHER SINGLE AUDIT			
FINANCE - OTHER GENL GOVT			100,640
12.2 EMPLOYEE RELATIONS			
12.4 EMPLOYEE REL - PRSNL ADMN			
EMPLOYEE REL - ALL OTHER			683,092
13.2 MEDIATION SERVICES			
13.4 MEDIATIONS SVCS - STATE AGENCIES			
MEDIATION SVCS - OTHER			25,796
14.2 LEGISLATIVE AUDITS			
14.4 LEGIS AUDITS - FINANCIAL AUDITS			
14.5 LEGIS AUDITS - PROGRAM AUDITS			
14.6 LEGIS AUDITS - SINGLE AUDITS			
15.2 TREASURER			
15.4 TREASURER - TREASURY			
TREASURER - OTHER			43,735
16.2 ATTORNEY GENERAL			
16.4 ATTY GENL - LEGAL SERVICES			
ATTY GENL - HEALTH BOARDS			241,353
ATTY GENL - OTHER			963,179

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COST	31.4 TREASURER TREASURY	32.3 ATTORNEY GENERAL	GEN'L GOVT/ STATEWIDE INDIRECT COST
17.2 STATE AUDITOR-SINGLE AUDITS			
ISB CREDIT			
(SECOND STEPDOWN)			
ADMINISTRATION			
18.2 ADMINISTRATIVE MGMT			
18.4 COMMRR & PERSONL			
18.5 FISCAL			
FISCAL 1			
FISCAL 2			
MANAGEMENT ANALYSIS			41,240
OTHER			26,490
19.2 PROPERTY MGMT			
19.4 LEASING			
OTHER			18,271
20.2 INTERTECHNOLOGIES GROUP			
20.4 RECORDS MANAGEMENT			
20.5 TELE COMM			
OTHER			1,719
21.2 INFORMATION POLICY OFFICE			
21.4 STATEWIDE SYSTEMS			
OTHER			1,002
22.2 OPERATIONS MGMT			
22.4 CENTRAL MAIL			
22.5 EMPLOYEE ASSIST			
OTHER			14,796
23.2 MATERIALS MGMT			
23.4 INVENTORY MGMT			
23.5 PROCUREMENT			
MTLS SVCS & DIST			887
FINANCE			
24.2 FINANCE - FISCAL MGMT & ADMN			
24.4 FINANCE - DEPT ADMN			
25.2 FINANCE-BUDGETS			
25.4 FINANCE-BUDGET CONTROL			
FINANCE- AGENCY CONTROLLERS			
25.5 FINANCE-BUDGET SUPPORT			
FINANCE-BUDGET GENL GOVT			34,666
26.2 FINANCE-ACCOUNTING			
26.4 FINANCE-ACCOUNTING			
FINANCE-ACCOUNTING GENL GOVT			14,216
27.2 FINANCE-OTHER			
27.4 FINANCE-OTHER FINANCIAL RPTG			
27.5 FINANCE-OTHER CENTRAL PAYROLL			
27.6 FINANCE-OTHER SINGLE AUDIT			
FINANCE-OTHER GENL GOVT			32,387
28.2 EMPLOYEE RELATIONS			
28.4 EMPLOYEE REL-PRSNL ADMN			
EMPLOYEE REL- ALL OTHER			83,667
29.2 MEDIATION SERVICES			
29.4 MEDIATIONS SVCS-STATE AGENCIES			
MEDIATION SVCS-OTHER			661
30.2 LEGISLATIVE AUDITS			
30.4 LEGIS AUDITS-FINANCIAL AUDITS			
30.5 LEGIS AUDITS-PROGRAM AUDITS			
30.6 LEGIS AUDITS-SINGLE AUDITS			
31.2 TREASURER			
31.4 TREASURER-TREASURY	(2,895)		
TREASURER-OTHER			3,862
32.2 ATTORNEY GENERAL	11	(6,516,444)	
ATTY GENL-LEGAL SERVICES			
ATTY -HEALTH BOARDS		370,721	370,721

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COST	31.4 TREASURER TREASURY	32.3 ATTORNEY GENERAL	GEN'L GOVT/ STATEWIDE INDIRECT COST
ATTY GENL-OTHER		1,479,456	1,479,456
GEN'L GOVT ALLOCATED TOTAL (USER AGENCIES)			4,600,146
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT			
PROPERTY MANAGEMENT			
INTERTECHNOLOGIES GROUP			
INFORMATION POLICY OFFICE			
OPERATIONS MANAGEMENT			
MATERIALS MGMT			
BUILDING CODE & CONST COORD	1		71,711
BUILDING FUND	4		180,308
PLANT MGMT	5		373,686
STATE REGISTER & DOCUMENTS	3		69,508
MICROGRAPHICS	1		37,539
ELECTRONICS EQUIPMENT RENTAL	1		18,958
STARS			12,759
TELECOMMUNICATIONS	11		122,918
MOTOR POOL	12		174,441
STATE PRINTER	8		184,359
CENTRAL STORES	11		129,320
MTLS SERVICES DISTRIBUTION	1		28,710
COMMUTER VANS			4,067
COMPUTER SERVICES	9		584,270
ADDRESSING & INSERT			20,455
MATERIALS TRANSFER			20,715
CAPITOL PARKING	1		18,107
MGMT ANALYSIS-SP FD			31,403
IISAC			504
911 EMERGENCY	2		26,545
RISK MGMT	1		10,527
VOLUNTEER SERVICES			3,953
OTHER	1		25,436
AGRICULTURE	24		330,368
ANIMAL HEALTH BD	2		26,050
ARTS BOARD	2		54,439
ATTORNEY GENERAL			
AUDITOR	3		59,066
COMMERCE	14		161,418
COMMUNICATION IMPAIRED BD			11,113
COMMUNITY COLLEGE BD	73		1,306,030
CORRECTIONS	72		1,135,559
DISABILITY COUNCIL	1		24,034
EDUCATION-CENTRAL OFFICE	54		474,712
EDUCATION-FARIBAULT SCHOOLS	3		64,403
EDUCATION-VO-TECH	12		168,772
EMPLOYEE RELATIONS			
FINANCE			
GAMING-ADMIN UNIT			3,446
GAMBLING CONTROL	1		21,666
GREATER MN CORP.			52,585
HEALTH	46		581,457
HEALTH LIC BDS			
MEDICAL EXAMINERS	2		26,172
NURSING	3		19,059
PHARMACY	1		13,394
DENTISTRY	1		8,458
CHIROPRACTORS	1		5,928
PSYCHOLOGY	1		4,086
OPTOMETRY			9,716
NURSING HOME ADM			2,543

STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COST	31.4 TREASURER TREASURY	32.3 ATTORNEY GENERAL	GEN'L GOVT/ STATEWIDE INDIRECT COST
SOCIAL WRK & MNTL HLTH	1		14,467
SOCIAL WRK LIC BD			1,943
MARR & FAMILY THERAPY BD			1,952
UNLIC MNTL HLTH PROV BD			2,018
PODIATRY			773
VETERINARY MEDICINE			2,468
HEARING EXAMINER	3		37,523
HIGHER ED COORD BD	46		65,868
HIGHER ED FAC AUTH			791
HOUSING FINANCE	7		135,806
HUMAN RIGHTS	1		65,051
HUMAN SERVICES-CENTRAL OFFICE	174		1,402,809
HUMAN SERVICES-INSTITUTIONS	46		1,566,566
INDIAN AFFAIRS	1		14,772
INVESTMENT BOARD	1		150,456
IRON RANGE RESOURCES	9		144,434
JOBS & TRAINING	127		1,316,466
LABOR & INDUSTRY	26		301,078
LEGISLATIVE AUDIT			
MEDIATION SVCS			
MILITARY AFFAIRS	12		178,513
NATURAL RESOURCES	167		1,804,649
NON-HEALTH LIC BDS			
BOXING			1,319
BARBERS			2,159
ELECTRICITY	2		18,583
ARCHITECTS & ENG	1		7,765
ABSTRACTORS			551
ACCOUNTANCY	1		15,742
PEACE OFFICERS	1		5,545
PARI-MUTUAL RACING	2		17,613
PLANNING	5		76,840
POLLUTION CONTROL	25		478,285
PUB EMP RET ASSN	114		89,110
PUBLIC SAFETY	291		1,825,361
PUBLIC SERVICE	5		78,863
PUBLIC UTIL COMM	2		18,264
REVENUE	971		893,065
SECRETARY OF STATE	7		90,471
STATE LOTTERY	1		77,242
STATE RETIREMENT	47		91,626
STATE UNIV SYSTEM	95		1,892,078
TEACHERS RETIREMENT	66		72,222
TRADE & ECON DEV	19		317,148
TRANSPORTATION	120		2,358,044
TRANSPORTATION REG BD			10,278
TREASURER			
VETERANS AFFAIRS	4		24,856
VETERANS HOME BD	12		207,268
WASTE MGMT BD	2		30,502
WRKRS COMP CT OF APPEALS			6,735
ZOO	12		127,481
OTHER	70	4,666,267	8,481,833
			35,840,091

**STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS**

DEPARTMENT	BASIS OF ALLOCATION
1.4	Equipment Use Charge Cost of equipment inventory (6-30-91)
ADMINISTRATION - ADMINISTRATIVE MANAGEMENT	
2.4	Commissioner and Personnel Actual employee count F.Y. 1991
2.5	Fiscal Accounting transactions processed in F.Y. 1991
ADMINISTRATION - PROPERTY MANAGEMENT	
3.4	Leasing Number of leases processed in F.Y. 1991
ADMINISTRATION - INTERTECHNOLOGIES GROUP	
4.4	Records Management Cubic feet of records maintained
4.5	Telecommunications Telephone charges (Obj.Code 202) in F.Y. 1991
ADMINISTRATION - INFORMATION POLICY OFFICE	
5.4	Statewide Systems F.Y. 1991 Computer services usage
ADMINISTRATION - OPERATIONS MANAGEMENT	
6.4	Central Mail Postage revolving fund charges F.Y. 1991
6.5	Employee Assistance Actual employee count F.Y. 1991
ADMINISTRATION - MATERIALS MANAGEMENT	
7.4	Inventory Management Number of items in inventory 6-30-91
7.5	Procurement Encumbrance transactions (A44) in F.Y. 1991
FINANCE - FISCAL MGMT AND ADMIN	
8.4	Department - Administration Actual employee count F.Y. 1991
FINANCE - BUDGET	
9.4	Budget Control Accounting transactions F.Y. 1991
9.5	Budget Support Number of allotment accounts in state accounting system
FINANCE - ACCOUNTING	
10.4	Accounting Services Accounting transactions F.Y. 1991

**STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS**

DEPARTMENT	BASIS OF ALLOCATION
FINANCE - OTHER	
11.4	Financial Reporting Accounting transactions F.Y. 1991
11.5	Central Payroll Payroll transactions F.Y. 1991
11.6	Single Audit Federal cash receipts F.Y. 1991
EMPLOYEE RELATIONS	
12.4	Personnel Administration Actual employee count in F.Y. 1991
MEDIATION SERVICES	
13.4	State Agencies Positions in bargaining units in F.Y. 1991
LEGISLATIVE AUDITOR	
14.4	Finance Audits Actual hours of service F.Y. 1991
14.5	Single Audit Actual hours of service F.Y. 1991
TREASURER	
15.4	Treasurer Accounting transactions and subsystem warrants F.Y. 1991
ATTORNEY GENERAL - GENERAL SUPPORT	
16.4	Legal Services Actual hours of service F.Y. 1991
STATE AUDITOR - SINGLE AUDIT	
17.4	Single Audit Federal cash receipts F.Y. 1991

(F.Y. 1991 ACTUAL)

SCHEDULE 1.1

**STATE OF MINNESOTA
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES**

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

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on June 30, 1991. Equipment use charges are not included for units of Administration funded through revolving funds.

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

EQUIPMENT USE

TITLE	EQUIPMENT USE CHARGE
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)	1.4
Depreciation @ .0667 of Central Service Asset Inventory	\$507,550
SALARIES	
SERVICES	
SUPPLIES	
EQUIP.	
OTHER/GRANTS	
DEPARTMENTAL EXPENDITURES	507,550
COST ADJUSTMENT:	
DEDUCTIONS:	
EQUIPMENT	
OTHER/ GRANTS	
ALLOCATED ADDITIONS:	
EQUIPMENT USE CHARGE	
ADMINISTRATIVE MGMT	
COMMR & PERSONL	
FISCAL	
FISCAL A	
FISCAL B	
PROPERTY MGMT	
LEASING	
INTERTECHNOLOGIES GROUP	
RECORDS MANAGEMENT	
TELE COMM	
INFORMATION POLICY OFFICE	
STATEWIDE SYSTEMS	
OPERATIONS MGMT	
CENTRAL MAIL	
EMPLOYEE ASSIST	
MATERIALS MGMT	
INVENTORY MGMT	
PROCUREMENT	
FINANCE - FISCAL MGMT & ADMN	
FINANCE - DEPT ADMN	
FINANCE - BUDGETS	
FINANCE - BUDGET CONTROL	
FINANCE - AGENCY CONTROLLERS	
FINANCE - BUDGET SUPPORT	
FINANCE - ACCOUNTING	
FINANCE - ACCOUNTING	
FINANCE - OTHER	
FINANCE - OTHER FINANCIAL RPTG	
FINANCE - OTHER CENTRAL PAYROLL	
FINANCE - OTHER SINGLE AUDIT	
EMPLOYEE RELATIONS	
EMPLOYEE REL - PRSNL ADMN	
MEDIATION SERVICES	
MEDIATIONS SVCS - STATE AGENCIES	
LEGISLATIVE AUDITS	
LEGIS AUDITS - FINANCIAL AUDITS	
LEGIS AUDITS - PROGRAM AUDITS	
LEGIS AUDITS - SINGLE AUDITS	
TREASURER	
TREASURER - TREASURY	
ATTORNEY GENERAL	
ATTY GENL - LEGAL SERVICES	
STATE AUDITOR - SINGLE AUDITS	
ISB CREDIT	
COST BY FUNCTION	507,550
DISTRIBUTE ALLOCATED COSTS	
ALLOCABLE COSTS	507,550
DISALLOWED	
NET ALLOWED	\$507,550

1.4
EQUIPMENT
USE
CHARGE

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
EQUIPMENT USE CHARGE			(\$507,550)
ADMIN-ADMINISTRATIVE MGMT	246,000.00	3.23%	\$16,394
ADMIN-PROPERTY MGMT	349,623.00	4.59%	\$23,320
ADMIN-INTERTECH GRP	1,449,367.00	19.05%	\$96,673
ADMIN-INFO POL OFF	142,791.00	1.88%	\$9,524
ADMIN-OPERATIONS MGMT	120,456.00	1.58%	\$8,034
ADMIN-MATERIALS MGMT	115,743.00	1.52%	\$7,720
FINANCE - FISCAL MGMT & ADMN	766,168.00	10.07%	\$51,103
EMPLOYEE RELATIONS	2,043,255.00	26.85%	\$136,285
MEDIATION SERVICES	178,590.00	2.35%	\$11,912
LEGISLATIVE AUDITS	433,132.00	5.69%	\$28,890
TREASURER	244,677.00	3.22%	\$16,320
ATTORNEY GENERAL	1,519,638.00	19.97%	\$101,360
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
OTHER			\$1
COLUMN TOTAL	7,609,440.00	100.00%	
ALLOCATION BASIS: SOURCE:	COST OF EQUIPMENT INVENTORY FIXED ASSET SUMMARY		

(F.Y. 1991 ACTUAL)

SCHEDULE 2.1

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

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

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

Costs of the department's fiscal services units have been allocated to units within the department based on their number of accounting transactions in F.Y. 1991 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, paragraph B.4, 22, and 10.

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

ADMINISTRATION
 ADMINISTRATIVE MGMT

TITLE	ADMIN MGMT TOTAL 2.2	GENERAL ADMIN 2.3	COMMR & PERSONL 2.4	FISCAL 2.5	MGMT ANALYSIS	OTHER
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)						
Depreciation @ .0667 of Central Service Asset Inventory						
SALARIES	\$2,105,530		\$932,255	\$621,771	\$432,813	\$118,591
SERVICES	400,888		170,206	46,073	40,927	143,582
SUPPLIES	128,482		54,890	8,597	14,043	50,952
EQUIP.	15,195		6,119	5,554	578	2,944
OTHER/GRANTS	2,067,040					2,067,040
DEPARTMENTAL EXPENDITURES	4,717,135		1,163,470	681,995	488,361	2,383,309
COST ADJUSTMENT:						
DEDUCTIONS:						
EQUIPMENT	(15,195)		(6,119)	(5,554)	(578)	(2,944)
OTHER/ GRANTS	(2,067,040)					(2,067,040)
ALLOCATED ADDITIONS:						
EQUIPMENT USE CHARGE	16,408	16,408				
COST BY FUNCTION	2,651,308	16,408	1,157,351	676,441	487,783	313,325
DISTRIBUTE ALLOCATED COSTS						
		(16,408)	7,207	4,212	3,038	1,951
ALLOCABLE COSTS	2,651,308		1,164,558	680,653	490,821	315,276
DISALLOWED						
	(808,097)				(490,821)	(315,276)
NET ALLOWED	\$1,845,211		\$1,164,558	\$680,653		

2.3
 ADMN MGMT
 GENERAL
 ADMIN

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT			(\$16,408)
ADMIN-ADMIN MGMT-COMMR & PERSONL	1,157,351.00	43.92%	\$7,207
ADMIN-ADMIN MGMT-FISCAL	676,441.00	25.67%	\$4,212
ADMIN-ADMIN MGMT-MGMT ANLYSIS	487,783.00	18.51%	\$3,038
ADMIN-ADMIN MGMT-OTHER	313,325.00	11.89%	\$1,951
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	2,634,900.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

2.4
 ADMN MGMT
 COMMR &
 PRSNL

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-ADMIN MGMT-COMMR & PERSONL			(\$1,164,558)
ADMIN-PROPERTY MGMT	32.74	3.90%	\$45,400
ADMIN-INTERTECH GRP	24.59	2.93%	\$34,099
ADMIN-INFO POL OFF	20.50	2.44%	\$28,427
ADMIN-OPERATIONS MGMT	24.90	2.96%	\$34,529
ADMIN-MATERIALS MGMT	56.00	6.67%	\$77,655
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	43.79	5.21%	\$60,723
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	28.53	3.40%	\$39,562
ADMIN-PLANT MGMT	169.25	20.15%	\$234,698
ADMIN-STATE REGISTER & DOCUMENTS	19.41	2.31%	\$26,916
ADMIN-MICROGRAPHICS	14.77	1.76%	\$20,481
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2.25	0.27%	\$3,120
ADMIN-STARS	5.90	0.70%	\$8,181
ADMIN-TELECOMMUNICATIONS	4.95	0.59%	\$6,864
ADMIN-MOTOR POOL	17.86	2.13%	\$24,766
ADMIN-STATE PRINTER	59.44	7.08%	\$82,425
ADMIN-CENTRAL STORES	13.40	1.60%	\$18,582
ADMIN-MTLS SERVICES DISTRIBUTION	9.17	1.09%	\$12,716
ADMIN-COMMUTER VANS	0.77	0.09%	\$1,068
ADMIN-COMPUTER SERVICES	249.26	29.68%	\$345,647
ADMIN-ADDRESSING & INSERT	6.83	0.81%	\$9,471
ADMIN-MATERIALS TRANSFER	12.00	1.43%	\$16,640
ADMIN-CAPITOL PARKING	1.90	0.23%	\$2,635
ADMIN-MGMT ANALYSIS-SP FD	14.49	1.73%	\$20,093
ADMIN-911 EMERGENCY	2.91	0.35%	\$4,035
ADMIN-RISK MGMT	0.90	0.11%	\$1,248
ADMIN-VOLUNTEER SERVICES	0.70	0.08%	\$971
ADMIN-OTHER	2.60	0.31%	\$3,605
OTHER			\$1
COLUMN TOTAL	839.81	100.00%	
ALLOCATION BASIS:	FY 1991 ACTUAL EMPLOYEE COUNT		
SOURCE:	COMPLEMENT SUMMARY BY PAY PERIOD		

2.5
ADMN MGMT
FISCAL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATE PERCENT	NET ALLOCATION
FIRST STEPDOWN			
EQUIPMENT USE CHARGE			
ADMINISTRATION			
ADMINISTRATIVE MGMT			
COMMR & PERSONL			
FISCAL			(680,653)
FISCAL A	282617	41.78%	284,377
FISCAL B	393824	58.22%	396,276
COLUMN TOTAL	676441	100.00%	
ALLOCATION BASIS:	TIME IDENTIFIED BETWEEN GENERAL FUND AND OTHER FUNDS		
SOURCE:	MANAGERS REPORT		

2.5A
ADMN MGMT
FISCAL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-ADMIN MGMT-FISCAL-A			(\$284,377)
ADMIN-PROPERTY MGMT	1,840.00	5.06%	\$14,392
ADMIN-INTERTECH GRP	1,274.00	3.50%	\$9,965
ADMIN-INFO POL OFF	1,178.00	3.24%	\$9,214
ADMIN-OPERATIONS MGMT	16,067.00	44.19%	\$125,673
ADMIN-MATERIALS MGMT	1,834.00	5.04%	\$14,345
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	2,925.00	8.05%	\$22,879
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	2,053.00	5.65%	\$16,058
ADMIN-BUILDING FUND	7,722.00	21.24%	\$60,400
ADMIN-OTHER	1,464.00	4.03%	\$11,451
COLUMN TOTAL	36,357.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED IN FY 1991
COMPUTER REPORT

2.5B
ADMN MGMT
FISCAL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-ADMIN MGMT-FISCAL-B			(\$396,276)
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
ADMIN-PLANT MGMT	10,902.00	8.01%	\$31,724
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	3.92%	\$15,533
ADMIN-MICROGRAPHICS	1,976.00	1.45%	\$5,750
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	1.64%	\$6,504
ADMIN-STARS	400.00	0.29%	\$1,164
ADMIN-TELECOMMUNICATIONS	22,861.00	16.79%	\$66,525
ADMIN-MOTOR POOL	24,132.00	17.72%	\$70,223
ADMIN-STATE PRINTER	16,449.00	12.08%	\$47,866
ADMIN-CENTRAL STORES	21,159.00	15.54%	\$61,572
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	1.73%	\$6,873
ADMIN-COMMUTER VANS	474.00	0.35%	\$1,379
ADMIN-COMPUTER SERVICES	17,706.00	13.00%	\$51,524
ADMIN-ADDRESSING & INSERT	923.00	0.68%	\$2,686
ADMIN-CAPITOL PARKING	2,680.00	1.97%	\$7,799
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.53%	\$2,084
ADMIN-911 EMERGENCY	4,341.00	3.19%	\$12,632
ADMIN-RISK MGMT	1,230.00	0.90%	\$3,579
ADMIN-VOLUNTEER SERVICES	295.00	0.22%	\$858
OTHER			\$1
COLUMN TOTAL	136,179.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED IN FY 1991
COMPUTER REPORT

(F.Y. 1991 ACTUAL)

SCHEDULE 3.1

**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. 1991.
- Beginning with F.Y. 1986, Plant Management was funded through intra-state revolving fund billings to other state agencies. The costs are charged to departments based on annual leases for space in capitol complex buildings.

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

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

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TITLE	ADMINISTRATION		PROPERTY MGMT	
	PROPERTY MGMT 3.2	GENERAL ADMIN 3.3	LEASING 3.4	OTHER
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)				
Depreciation @.0667 of Central Service Asset Inventory				
SALARIES	\$1,534,033		\$216,202	\$1,317,831
SERVICES	3,796,471		43,787	3,752,684
SUPPLIES	39,674		3,006	36,668
EQUIP.	6,300		2,859	3,441
OTHER/GRANTS				
DEPARTMENTAL EXPENDITURES	5,376,478		265,854	5,110,624
COST ADJUSTMENT:				
DEDUCTIONS:				
EQUIPMENT	(6,300)		(2,859)	(3,441)
OTHER/ GRANTS				
ALLOCATED ADDITIONS:				
EQUIPMENT USE CHARGE	23,320	23,320		
ADMINISTRATIVE MGMT				
COMMR & PERSONL	45,400	45,400		
FISCAL				
FISCAL A	14,392	14,392		
FISCAL B				
COST BY FUNCTION	5,453,290	83,112	262,995	5,107,183
DISTRIBUTE ALLOCATED COSTS		(83,112)	11,573	71,539
ALLOCABLE COSTS	5,453,290		274,568	5,178,722
DISALLOWED	(5,178,722)			(5,178,722)
NET ALLOWED	\$274,568		\$274,568	

3.3
PROPERTY
MGMT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN - PROPERTY MGMT			(\$83,112)
ADMIN - PROPERTY MGMT - LEASING	262,995.00	13.92%	\$11,573
ADMIN - PROPERTY MGMT - OTHER	1,625,704.00	86.08%	\$71,539
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	1,888,699.00	100.00%	
ALLOCATION BASIS: SOURCE:	DEPARTMENTAL EXPENDITURES CLOSING MANAGERS FINANCIAL REPORT		

3.4
PROP MGMT
LEASING

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-PROPERTY MGMT-LEASING			(\$274,568)
ADMIN-INTERTECH GRP	6.00	0.71%	\$1,945
ADMIN-INFO POL OFF	1.00	0.12%	\$324
ADMIN-OPERATIONS MGMT	2.00	0.24%	\$648
ADMIN-MATERIALS MGMT	3.00	0.35%	\$972
FINANCE - FISCAL MGMT & ADMN	3.00	0.35%	\$972
EMPLOYEE RELATIONS	2.00	0.24%	\$648
LEGISLATIVE AUDITS	3.00	0.35%	\$972
TREASURER	2.00	0.24%	\$648
ATTORNEY GENERAL	17.00	2.01%	\$5,511
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	6.00	0.71%	\$1,945
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	3.00	0.35%	\$972
ADMIN-PLANT MGMT	50.00	5.90%	\$16,208
ADMIN-STATE REGISTER & DOCUMENTS	1.00	0.12%	\$324
ADMIN-ELECTRONICS EQUIPMENT RENTAL	1.00	0.12%	\$324
ADMIN-TELECOMMUNICATIONS	3.00	0.35%	\$972
ADMIN-MOTOR POOL	1.00	0.12%	\$324
ADMIN-STATE PRINTER	1.00	0.12%	\$324
ADMIN-CENTRAL STORES	1.00	0.12%	\$324
ADMIN-ADDRESSING & INSERT	6.00	0.71%	\$1,945
ADMIN-MGMT ANALYSIS-SP FD	3.00	0.35%	\$972
ADMIN-RISK MGMT	1.00	0.12%	\$324
ADMIN-VOLUNTEER SERVICES	1.00	0.12%	\$324
AGRICULTURE	16.00	1.89%	\$5,187
ARTS BOARD	1.00	0.12%	\$324
AUDITOR	1.00	0.12%	\$324
COMMERCE	1.00	0.12%	\$324
COMMUNITY COLLEGE BD	14.00	1.65%	\$4,538
CORRECTIONS	35.00	4.13%	\$11,346
DISABILITY COUNCIL	1.00	0.12%	\$324
EDUCATION-CENTRAL OFFICE	4.00	0.47%	\$1,297
EDUCATION-FARIBAUT SCHOOLS	2.00	0.24%	\$648
EDUCATION-VO-TECH	2.00	0.24%	\$648
GAMING-ADMIN UNIT	6.00	0.71%	\$1,945
GAMBLING CONTROL	5.00	0.59%	\$1,621
HEALTH	12.00	1.42%	\$3,890
MEDICAL EXAMINERS	2.00	0.24%	\$648
NURSING	2.00	0.24%	\$648
PHARMACY	2.00	0.24%	\$648
DENTISTRY	2.00	0.24%	\$648
CHIROPRACTORS	2.00	0.24%	\$648
PSYCHOLOGY	2.00	0.24%	\$648
OPTOMETRY	3.00	0.35%	\$972
NURSING HOME ADM	1.00	0.12%	\$324
SOCIAL WRK & MNTL HLTH	1.00	0.12%	\$324
MARR & FAMILY THERAPY BD	1.00	0.12%	\$324
VETERINARY MEDICINE	2.00	0.24%	\$648
HEARING EXAMINER	4.00	0.47%	\$1,297
HIGHER ED COORD BD	1.00	0.12%	\$324
HOUSING FINANCE	5.00	0.59%	\$1,621
HUMAN RIGHTS	8.00	0.94%	\$2,593
HUMAN SERVICES-CENTRAL OFFICE	23.00	2.72%	\$7,456
HUMAN SERVICES-INSTITUTIONS	29.00	3.42%	\$9,401
INDIAN AFFAIRS	2.00	0.24%	\$648
IRON RANGE RESOURCES	3.00	0.35%	\$972
JOBS & TRAINING	84.00	9.92%	\$27,230
LABOR & INDUSTRY	7.00	0.83%	\$2,269
MILITARY AFFAIRS	5.00	0.59%	\$1,621
NATURAL RESOURCES	71.00	8.38%	\$23,016
ELECTRICITY	2.00	0.24%	\$648
PARI-MUTUAL RACING	1.00	0.12%	\$324

3.4
PROP MGMT
LEASING

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
PLANNING	4.00	0.47%	\$1,297
POLLUTION CONTROL	15.00	1.77%	\$4,862
PUB EMP RET ASSN	1.00	0.12%	\$324
PUBLIC SAFETY	152.00	17.95%	\$49,273
PUBLIC SERVICE	2.00	0.24%	\$648
PUBLIC UTIL COMM	1.00	0.12%	\$324
REVENUE	16.00	1.89%	\$5,187
SECRETARY OF STATE	2.00	0.24%	\$648
STATE LOTTERY	13.00	1.53%	\$4,214
STATE RETIREMENT	2.00	0.24%	\$648
STATE UNIV SYSTEM	39.00	4.60%	\$12,642
TRADE & ECON DEV	8.00	0.94%	\$2,593
TRANSPORTATION	31.00	3.66%	\$10,049
TRANSPORTATION REG BD	2.00	0.24%	\$648
VETERANS AFFAIRS	1.00	0.12%	\$324
VETERANS HOME BD	6.00	0.71%	\$1,945
WRKRS COMP CT OF APPEALS	2.00	0.24%	\$648
ZOO	24.00	2.83%	\$7,780
OTHER	44.00	5.19%	\$14,276
COLUMN TOTAL	847.00	100.00%	

ALLOCATION BASIS:
SOURCE:

NUMBER OF LEASES PROCESSED FOR FY 1991
REAL ESTATE UNIT RECORDS

(F.Y. 1991 ACTUAL)

SCHEDULE 4.1

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

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

- Records Management - the center provides for the storage and retrieval of state records, and disposal of records no longer required. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored as of June 30, 1991.
- 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. 1991.

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

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

ADMINISTRATION
 INTERTECHNOLOGIES GROUP

TITLE	INTERTECH TOTAL 4.2	GENERAL ADMIN 4.3	RECORDS MGMT 4.4	TELE COMM 4.5	OTHER
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)					
Depreciation @ .0667 of Central Service Asset Inventory					
SALARIES	\$916,750		\$69,028	\$757,726	\$89,996
SERVICES	393,218		106,039	283,566	3,613
SUPPLIES	13,931		414	13,504	13
EQUIP.	11,366			11,366	
OTHER/GRANTS					
DEPARTMENTAL EXPENDITURES	1,335,265		175,481	1,066,162	93,622
COST ADJUSTMENT:					
DEDUCTIONS:					
EQUIPMENT	(11,366)			(11,366)	
OTHER/ GRANTS					
ALLOCATED ADDITIONS:					
EQUIPMENT USE CHARGE	96,673	96,673			
ADMINISTRATIVE MGMT COMMR & PERSONL	34,099	34,099			
FISCAL					
FISCAL A	9,965	9,965			
FISCAL B					
PROPERTY MGMT					
LEASING	1,945	1,945			
COST BY FUNCTION	1,466,581	142,682	175,481	1,054,796	93,622
DISTRIBUTE ALLOCATED COSTS		(142,682)	18,912	113,680	10,090
ALLOCABLE COSTS	1,466,581		194,393	1,168,476	103,712
DISALLOWED	(103,712)				(103,712)
NET ALLOWED	\$1,362,869		\$194,393	\$1,168,476	

4.3
INTRTECH
GROUP

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-INTERTECH GRP			(\$142,682)
ADMIN-INTERTECH GRP-RECORDS MGMT	175,481.00	13.25%	\$18,912
ADMIN-INTERTECH GRP-TELECOM	1,054,796.00	79.67%	\$113,680
ADMIN-INTERTECH GRP-OTHER	93,622.00	7.07%	\$10,090
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	1,323,899.00	100.00%	
ALLOCATION BASIS: SOURCE:	DEPARTMENTAL EXPENDITURES CLOSING MANAGERS FINANCIAL REPORT		

4.4
INTRTECH
RECORDS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-INTERTECH GRP-RECORDS MGMT			(\$194,393)
ADMIN-MATERIALS MGMT	1,135.00	3.56%	\$6,925
FINANCE - FISCAL MGMT & ADMN	3,341.00	10.49%	\$20,385
EMPLOYEE RELATIONS	509.00	1.60%	\$3,106
MEDIATION SERVICES	27.00	0.08%	\$165
LEGISLATIVE AUDITS	142.00	0.45%	\$866
TREASURER	376.00	1.18%	\$2,294
ATTORNEY GENERAL	2,701.00	8.48%	\$16,480
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	299.00	0.94%	\$1,824
ADMIN-PROPERTY MGMT	32.00	0.10%	\$195
ADMIN-INTERTECH GRP	10.00	0.03%	\$61
(USER AGENCIES)			
=====			
ADMIN-BUILDING FUND	2.00	0.01%	\$12
ADMIN-PLANT MGMT	1.00		\$6
ADMIN-MICROGRAPHICS	3.00	0.01%	\$18
ADMIN-COMPUTER SERVICES	13.00	0.04%	\$79
ADMIN-IISAC	29.00	0.09%	\$177
AGRICULTURE	438.00	1.37%	\$2,672
ARTS BOARD	12.00	0.04%	\$73
AUDITOR	413.00	1.30%	\$2,520
COMMERCE	1,862.00	5.84%	\$11,361
COMMUNITY COLLEGE BD	1.00		\$6
CORRECTIONS	333.00	1.05%	\$2,032
EDUCATION-CENTRAL OFFICE	56.00	0.18%	\$342
EDUCATION-VO-TECH	21.00	0.07%	\$128
HEALTH	1,248.00	3.92%	\$7,615
NURSING	54.00	0.17%	\$329
PHARMACY	4.00	0.01%	\$24
SOCIAL WRK & MNTL HLTH	6.00	0.02%	\$37
HEARING EXAMINER	184.00	0.58%	\$1,123
HIGHER ED COORD BD	2.00	0.01%	\$12
HOUSING FINANCE	1,295.00	4.06%	\$7,901
HUMAN RIGHTS	748.00	2.35%	\$4,564
HUMAN SERVICES-CENTRAL OFFICE	1,845.00	5.79%	\$11,257
HUMAN SERVICES-INSTITUTIONS	783.00	2.46%	\$4,777
JOBS & TRAINING	3,319.00	10.42%	\$20,251
LABOR & INDUSTRY	5,179.00	16.26%	\$31,600
MILITARY AFFAIRS	154.00	0.48%	\$940
NATURAL RESOURCES	391.00	1.23%	\$2,386
ELECTRICITY	200.00	0.63%	\$1,220
POLLUTION CONTROL	1,091.00	3.42%	\$6,657
PUB EMP RET ASSN	43.00	0.13%	\$262
PUBLIC SERVICE	360.00	1.13%	\$2,197
REVENUE	872.00	2.74%	\$5,320
SECRETARY OF STATE	441.00	1.38%	\$2,691
STATE RETIREMENT	4.00	0.01%	\$24
STATE UNIV SYSTEM	30.00	0.09%	\$183
TRADE & ECON DEV	15.00	0.05%	\$92
TRANSPORTATION	4.00	0.01%	\$24
WASTE MGMT BD	81.00	0.25%	\$494
ZOO	128.00	0.40%	\$781
OTHER	1,623.00	5.09%	\$9,905
COLUMN TOTAL	31,860.00	100.00%	

ALLOCATION BASIS:
SOURCE:

CUBIC FEET OF RECORDS MAINTAINED AS OF 07-31-90
DIVISION RECORDS

4.5
INTRTECH
TELECOM

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-INTERTECH GRP-TELECOM			(\$1,168,476)
ADMIN-INFO POL OFF	7,481.00	0.04%	\$497
ADMIN-OPERATIONS MGMT	37,557.00	0.21%	\$2,494
ADMIN-MATERIALS MGMT	944.00	0.01%	\$63
FINANCE - FISCAL MGMT & ADMN	86,877.00	0.49%	\$5,769
EMPLOYEE RELATIONS	95,152.00	0.54%	\$6,319
MEDIATION SERVICES	17,122.00	0.10%	\$1,137
LEGISLATIVE AUDITS	18,859.00	0.11%	\$1,252
TREASURER	4,123.00	0.02%	\$274
ATTORNEY GENERAL	213,803.00	1.22%	\$14,198
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	20,566.00	0.12%	\$1,366
ADMIN-PROPERTY MGMT	34,543.00	0.20%	\$2,294
ADMIN-INTERTECH GRP	168,743.00	0.96%	\$11,206
(USER AGENCIES)			
=====			
ADMIN-PLANT MGMT	37,804.00	0.21%	\$2,511
ADMIN-STATE REGISTER & DOCUMENTS	22,929.00	0.13%	\$1,523
ADMIN-MICROGRAPHICS	1,794.00	0.01%	\$119
ADMIN-ELECTRONICS EQUIPMENT RENTAL	665.00		\$44
ADMIN-STARS	38.00		\$3
ADMIN-MOTOR POOL	4,313.00	0.02%	\$286
ADMIN-STATE PRINTER	8,390.00	0.05%	\$557
ADMIN-CENTRAL STORES	1,650.00	0.01%	\$110
ADMIN-MTLS SERVICES DISTRIBUTION	3,362.00	0.02%	\$223
ADMIN-COMMUTER VANS	250.00		\$17
ADMIN-COMPUTER SERVICES	127,447.00	0.72%	\$8,464
ADMIN-CAPITOL PARKING	1,388.00	0.01%	\$92
ADMIN-MGMT ANALYSIS-SP FD	3,507.00	0.02%	\$233
ADMIN-911 EMERGENCY	4,767.00	0.03%	\$317
ADMIN-OTHER	573.00		\$38
AGRICULTURE	239,104.00	1.36%	\$15,879
ANIMAL HEALTH BD	29,958.00	0.17%	\$1,989
ARTS BOARD	13,133.00	0.07%	\$872
AUDITOR	25,519.00	0.15%	\$1,695
COMMERCE	101,076.00	0.57%	\$6,712
COMMUNITY COLLEGE BD	916,034.00	5.21%	\$60,833
CORRECTIONS	606,612.00	3.45%	\$40,284
DISABILITY COUNCIL	9,181.00	0.05%	\$610
EDUCATION-CENTRAL OFFICE	323,286.00	1.84%	\$21,469
EDUCATION-FARIBAULT SCHOOLS	31,563.00	0.18%	\$2,096
EDUCATION-VO-TECH	113,487.00	0.64%	\$7,537
GAMING-ADMIN UNIT	1,447.00	0.01%	\$96
GAMBLING CONTROL	43,968.00	0.25%	\$2,920
GREATER MN CORP.	22,224.00	0.13%	\$1,476
HEALTH	441,499.00	2.51%	\$29,319
MEDICAL EXAMINERS	9,280.00	0.05%	\$616
NURSING	7,692.00	0.04%	\$511
PHARMACY	2,866.00	0.02%	\$190
DENTISTRY	3,721.00	0.02%	\$247
CHIROPRACTORS	1,723.00	0.01%	\$114
PSYCHOLOGY	823.00		\$55
OPTOMETRY	495.00		\$33
NURSING HOME ADM	1,170.00	0.01%	\$78
UNLIC MNTL HLTH PROV BD	5,194.00	0.03%	\$345
PODIATRY	75.00		\$5
VETERINARY MEDICINE	595.00		\$40
HEARING EXAMINER	31,246.00	0.18%	\$2,075
HIGHER ED COORD BD	60,111.00	0.34%	\$3,992
HOUSING FINANCE	94,445.00	0.54%	\$6,272
HUMAN RIGHTS	53,750.00	0.31%	\$3,569
HUMAN SERVICES-CENTRAL OFFICE	735,213.00	4.18%	\$48,825
HUMAN SERVICES-INSTITUTIONS	569,287.00	3.24%	\$37,806
INDIAN AFFAIRS	6,961.00	0.04%	\$462

4.5
INTRTECH
TELECOM

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
INVESTMENT BOARD	14,716.00	0.08%	\$977
IRON RANGE RESOURCES	86,941.00	0.49%	\$5,774
JOBS & TRAINING	1,325,356.00	7.53%	\$88,016
LABOR & INDUSTRY	176,821.00	1.00%	\$11,743
MILITARY AFFAIRS	448,158.00	2.55%	\$29,762
NATURAL RESOURCES	1,420,833.00	8.08%	\$94,356
BOXING	888.00	0.01%	\$59
BARBERS	586.00		\$39
ELECTRICITY	11,451.00	0.07%	\$760
ARCHITECTS & ENG	2,206.00	0.01%	\$146
ACCOUNTANCY	1,486.00	0.01%	\$99
PEACE OFFICERS	5,142.00	0.03%	\$341
PARI-MUTUAL RACING	9,046.00	0.05%	\$601
PLANNING	67,309.00	0.38%	\$4,470
POLLUTION CONTROL	353,458.00	2.01%	\$23,473
PUB EMP RET ASSN	37,268.00	0.21%	\$2,475
PUBLIC SAFETY	1,249,945.00	7.10%	\$83,008
PUBLIC SERVICE	65,433.00	0.37%	\$4,345
PUBLIC UTIL COMM	14,206.00	0.08%	\$943
REVENUE	599,576.00	3.41%	\$39,817
SECRETARY OF STATE	124,305.00	0.71%	\$8,255
STATE LOTTERY	273.00		\$18
STATE RETIREMENT	8,321.00	0.05%	\$553
STATE UNIV SYSTEM	2,058,076.00	11.70%	\$136,675
TEACHERS RETIREMENT	28,631.00	0.16%	\$1,901
TRADE & ECON DEV	259,268.00	1.47%	\$17,218
TRANSPORTATION	2,060,063.00	11.71%	\$136,807
TRANSPORTATION REG BD	3,988.00	0.02%	\$265
VETERANS AFFAIRS	14,085.00	0.08%	\$935
VETERANS HOME BD	45,568.00	0.26%	\$3,026
WASTE MGMT BD	34,948.00	0.20%	\$2,321
WRKRS COMP CT OF APPEALS	4,041.00	0.02%	\$268
ZOO	93,690.00	0.53%	\$6,222
OTHER	1,541,685.00	8.76%	\$102,380
COLUMN TOTAL	17,595,152.00	100.00%	

ALLOCATION BASIS:
SOURCE:

TELEPHONE CHARGES (OBJECT CODE 202) FY 1991
COMPUTER REPORT

(F.Y. 1991 ACTUAL)

SCHEDULE 5.1

**STATE OF MINNESOTA
ADMINISTRATION - INFORMATION POLICY OFFICE
NATURE AND EXTENT OF SERVICES**

The Information Policy Office a service to state agencies which is allowable for plan purposes and 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. 1991.

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.

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

ADMINISTRATION
 INFORMATION POLICY OFFICE

TITLE	INFO POL TOTAL	GENERAL ADMIN	STATEWIDE SYSTEMS	OTHER
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)	5.2	5.3	5.4	
Depreciation @ .0667 of Central Service Asset Inventory				
SALARIES	\$1,063,283		\$984,728	\$98,555
SERVICES	142,878		130,942	11,936
SUPPLIES	29,550		28,869	681
EQUIP.	45,043		45,043	
OTHER/GRANTS	28,904			28,904
DEPARTMENTAL EXPENDITURES	1,309,658		1,169,582	140,076
COST ADJUSTMENT:				
DEDUCTIONS:				
EQUIPMENT	(45,043)		(45,043)	
OTHER/ GRANTS	(28,904)			(28,904)
ALLOCATED ADDITIONS:				
EQUIPMENT USE CHARGE	9,524	9,524		
ADMINISTRATIVE MGMT COMM & PERSONL	28,427	28,427		
FISCAL				
FISCAL A	9,214	9,214		
FISCAL B				
PROPERTY MGMT				
LEASING	324	324		
INTERTECHNOLOGIES GROUP				
RECORDS MANAGEMENT				
TELE COMM	497	497		
COST BY FUNCTION	1,283,697	47,986	1,124,539	111,172
DISTRIBUTE ALLOCATED COSTS		(47,986)	43,669	4,317
ALLOCABLE COSTS	1,283,697		1,168,208	115,489
DISALLOWED	(115,489)			(115,489)
NET ALLOWED	\$1,168,208		\$1,168,208	

5.3
INFO
POLICY
OFFICE

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			

ADMIN-INFO POL OFF			(\$47,986)
ADMIN-INFO POL OFF-STATEWIDE SYS	1,124,539.00	91.00%	\$43,669
ADMIN-INFO POL OFF-OTHER	111,172.00	9.00%	\$4,317
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	1,235,711.00	100.00%	
ALLOCATION BASIS: SOURCE:	DEPARTMENTAL EXPENDITURES CLOSING MANAGERS FINANCIAL REPORT		

5.4
INFO POL
STATEWIDE
SYSTEMS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-INFO POL OFF-STATEWIDE SYS			(\$1,168,208)
ADMIN-OPERATIONS MGMT	8,779.00	0.02%	\$283
ADMIN-MATERIALS MGMT	342,177.00	0.94%	\$11,016
FINANCE - FISCAL MGMT & ADMN	1,612,862.00	4.44%	\$51,925
EMPLOYEE RELATIONS	1,373,274.00	3.78%	\$44,211
MEDIATION SERVICES	67,337.00	0.19%	\$2,168
LEGISLATIVE AUDITS	77,879.00	0.21%	\$2,507
TREASURER	26,062.00	0.07%	\$839
ATTORNEY GENERAL	21,670.00	0.06%	\$698
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	18,512.00	0.05%	\$596
ADMIN-PROPERTY MGMT	5,429.00	0.01%	\$175
ADMIN-INTERTECH GRP	36,469.00	0.10%	\$1,174
ADMIN-INFO POL OFF	7,141.00	0.02%	\$230
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	5,005.00	0.01%	\$161
ADMIN-PLANT MGMT	1,416.00		\$46
ADMIN-STATE REGISTER & DOCUMENTS	78,390.00	0.22%	\$2,524
ADMIN-MICROGRAPHICS	1,249.00		\$40
ADMIN-TELECOMMUNICATIONS	1,886.00	0.01%	\$61
ADMIN-MOTOR POOL	25,717.00	0.07%	\$828
ADMIN-STATE PRINTER	2,876.00	0.01%	\$93
ADMIN-CENTRAL STORES	717.00		\$23
ADMIN-COMMUTER VANS	250.00		\$8
ADMIN-CAPITOL PARKING	70.00		\$2
ADMIN-911 EMERGENCY	875.00		\$28
ADMIN-RISK MGMT	273.00		\$9
ADMIN-OTHER	820.00		\$26
AGRICULTURE	13,328.00	0.04%	\$429
ANIMAL HEALTH BD	9,015.00	0.02%	\$290
ARTS BOARD	176.00		\$6
AUDITOR	993.00		\$32
COMMERCE	11,780.00	0.03%	\$379
COMMUNICATION IMPAIRED BD	930.00		\$30
COMMUNITY COLLEGE BD	123,965.00	0.34%	\$3,991
CORRECTIONS	157,261.00	0.43%	\$5,063
DISABILITY COUNCIL	276.00		\$9
EDUCATION-CENTRAL OFFICE	119,102.00	0.33%	\$3,834
EDUCATION-FARIBAUTL SCHOOLS	543.00		\$17
EDUCATION-VO-TECH	99,226.00	0.27%	\$3,194
GAMING-ADMIN UNIT	520.00		\$17
GAMBLING CONTROL	426.00		\$14
GREATER MN CORP..	484.00		\$16
HEALTH	300,866.00	0.83%	\$9,686
MEDICAL EXAMINERS	234,019.00	0.64%	\$7,534
NURSING	8,679.00	0.02%	\$279
PHARMACY	10,489.00	0.03%	\$338
DENTISTRY	2,989.00	0.01%	\$96
CHIROPRACTORS	11,699.00	0.03%	\$377
SOCIAL WRK & MNTL HLTH	72.00		\$2
SOCIAL WRK LIC BD	8,096.00	0.02%	\$261
MARR & FAMILY THERAPY BD	84.00		\$3
VETERINARY MEDICINE	4,819.00	0.01%	\$155
HEARING EXAMINER	337.00		\$11
HIGHER ED COORD BD	19,341.00	0.05%	\$623
HOUSING FINANCE	297,285.00	0.82%	\$9,571
HUMAN RIGHTS	525.00		\$17
HUMAN SERVICES-CENTRAL OFFICE	17,318,076.00	47.73%	\$557,541
HUMAN SERVICES-INSTITUTIONS	8,761.00	0.02%	\$282
INDIAN AFFAIRS	135.00		\$4
IRON RANGE RESOURCES	3,420.00	0.01%	\$110
JOBS & TRAINING	315,986.00	0.87%	\$10,173
LABOR & INDUSTRY	13,474.00	0.04%	\$434

5.4
INFO POL
STATEWIDE
SYSTEMS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
MILITARY AFFAIRS	2,407.00	0.01%	\$77
NATURAL RESOURCES	629,143.00	1.73%	\$20,255
BARBERS	623.00		\$20
ELECTRICITY	32,721.00	0.09%	\$1,053
ARCHITECTS & ENG	5,286.00	0.01%	\$170
ACCOUNTANCY	7,500.00	0.02%	\$241
PEACE OFFICERS	420.00		\$14
PARI-MUTUAL RACING	24,578.00	0.07%	\$791
PLANNING	4,045.00	0.01%	\$130
POLLUTION CONTROL	32,114.00	0.09%	\$1,034
PUBLIC SAFETY	4,524,283.00	12.47%	\$145,655
PUBLIC SERVICE	5,284.00	0.01%	\$170
PUBLIC UTIL COMM	812.00		\$26
REVENUE	5,277,237.00	14.54%	\$169,896
SECRETARY OF STATE	45.00		\$1
STATE RETIREMENT	255,289.00	0.70%	\$8,219
STATE UNIV SYSTEM	26,547.00	0.07%	\$855
TEACHERS RETIREMENT	53,890.00	0.15%	\$1,735
TRADE & ECON DEV	10,430.00	0.03%	\$336
TRANSPORTATION	2,439,462.00	6.72%	\$78,536
TRANSPORTATION REG BD	65.00		\$2
VETERANS AFFAIRS	6,043.00	0.02%	\$195
VETERANS HOME BD	921.00		\$30
WASTE MGMT BD	78,297.00	0.22%	\$2,521
WRKRS COMP CT OF APPEALS	546.00		\$18
ZOO	832.00		\$27
OTHER	53,224.00	0.15%	\$1,712
COLUMN TOTAL	36,286,356.00	100.00%	

ALLOCATION BASIS:
SOURCE:

COMPUTER SERVICES CHARGES FY 1991
COMPUTER REPORT

(F.Y. 1991 ACTUAL)

SCHEDULE 6.1

**STATE OF MINNESOTA
ADMINISTRATION - OPERATIONS MANAGEMENT
NATURE AND EXTENT OF SERVICES**

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. 1991 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 positions for F.Y. 1991.

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

ADMINISTRATION
 OPERATIONS MGMT

TITLE	OPS MGMT TOTAL 6.2	GENERAL ADMIN 6.3	CENTRAL MAIL 6.4	EMPLOYEE ASSIST 6.5	OTHER
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)					
Depreciation @.0667 of Central Service Asset Inventory					
SALARIES	\$897,353		\$286,558	\$315,798	\$294,997
SERVICES	366,167		158,032	116,414	91,721
SUPPLIES	21,108		4,838	8,001	8,469
EQUIP.					
OTHER/GRANTS					
DEPARTMENTAL EXPENDITURES	1,284,628		449,228	440,213	395,187
COST ADJUSTMENT:					
DEDUCTIONS:					
EQUIPMENT					
OTHER/ GRANTS					
ALLOCATED ADDITIONS:					
EQUIPMENT USE CHARGE	8,034	8,034			
ADMINISTRATIVE MGMT					
COMMR & PERSONL	34,529	34,529			
FISCAL					
FISCAL A	125,673	125,673			
FISCAL B					
PROPERTY MGMT					
LEASING	648	648			
INTERTECHNOLOGIES GROUP					
RECORDS MANAGEMENT					
TELE COMM	2,494	2,494			
INFORMATION POLICY OFFICE					
STATEWIDE SYSTEMS	283	283			
COST BY FUNCTION	1,456,289	171,661	449,228	440,213	395,187
DISTRIBUTE ALLOCATED COSTS		(171,661)	60,029	58,824	52,808
ALLOCABLE COSTS	1,456,289		509,257	499,037	447,995
DISALLOWED	(447,995)				(447,995)
NET ALLOWED	\$1,008,294		\$509,257	\$499,037	

6.3
OPERATIONS
MGMT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-OPERATIONS MGMT			(\$171,661)
ADMIN-OPS MGMT-CENTRAL MAIL	449,228.00	34.97%	\$60,029
ADMIN-OPS MGMT-EMPLOYEE ASSIST	440,213.00	34.27%	\$58,824
ADMIN-OPS MGMT-OTHER	395,187.00	30.76%	\$52,808
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	1,284,628.00	100.00%	

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

6.4
OPS MGMT
CENTRAL
MAIL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-OPS MGMT-CENTRAL MAIL			(\$509,257)
ADMIN-MATERIALS MGMT	64,244.00	0.66%	\$3,365
FINANCE - FISCAL MGMT & ADMN	226,043.00	2.33%	\$11,841
EMPLOYEE RELATIONS	181,390.00	1.87%	\$9,502
MEDIATION SERVICES	18,425.77	0.19%	\$965
LEGISLATIVE AUDITS	7,196.00	0.07%	\$377
TREASURER	2,067.90	0.02%	\$108
ATTORNEY GENERAL	100,909.00	1.04%	\$5,286
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	4,538.00	0.05%	\$238
ADMIN-PROPERTY MGMT	7,238.00	0.07%	\$379
ADMIN-INTERTECH GRP	2,338.00	0.02%	\$122
ADMIN-INFO POL OFF	2,750.00	0.03%	\$144
ADMIN-OPERATIONS MGMT	14,217.00	0.15%	\$745
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	7,375.00	0.08%	\$386
ADMIN-PLANT MGMT	698.00	0.01%	\$37
ADMIN-STATE REGISTER & DOCUMENTS	71,735.00	0.74%	\$3,758
ADMIN-MICROGRAPHICS	535.00	0.01%	\$28
ADMIN-ELECTRONICS EQUIPMENT RENTAL	120.00		\$6
ADMIN-STARS	547.00	0.01%	\$29
ADMIN-MOTOR POOL	582.00	0.01%	\$30
ADMIN-STATE PRINTER	6,085.00	0.06%	\$319
ADMIN-CENTRAL STORES	1,943.00	0.02%	\$102
ADMIN-MTLS SERVICES DISTRIBUTION	4,663.00	0.05%	\$244
ADMIN-COMPUTER SERVICES	67,840.00	0.70%	\$3,554
ADMIN-CAPITOL PARKING	1,560.00	0.02%	\$82
ADMIN-MGMT ANALYSIS-SP FD	257.00		\$13
ADMIN-VOLUNTEER SERVICES	5,068.00	0.05%	\$265
ADMIN-OTHER	127.00		\$7
AGRICULTURE	151,056.00	1.55%	\$7,913
ANIMAL HEALTH BD	15,997.00	0.16%	\$838
AUDITOR	24,700.00	0.25%	\$1,294
COMMERCE	131,682.00	1.35%	\$6,898
COMMUNITY COLLEGE BD	74,719.00	0.77%	\$3,914
CORRECTIONS	42,897.00	0.44%	\$2,247
DISABILITY COUNCIL	5,937.00	0.06%	\$311
EDUCATION-CENTRAL OFFICE	400,262.52	4.12%	\$20,967
EDUCATION-VO-TECH	83,924.63	0.86%	\$4,396
GAMING-ADMIN UNIT	345.00		\$18
GAMBLING CONTROL	23,207.00	0.24%	\$1,216
HEALTH	40,278.00	0.41%	\$2,110
MEDICAL EXAMINERS	15,921.00	0.16%	\$834
NURSING	36,946.00	0.38%	\$1,935
DENTISTRY	3,965.00	0.04%	\$208
CHIROPRACTORS	305.00		\$16
PSYCHOLOGY	2.00		
HEARING EXAMINER	169.50		\$9
HIGHER ED COORD BD	83,504.00	0.86%	\$4,374
HOUSING FINANCE	69,929.00	0.72%	\$3,663
HUMAN RIGHTS	27,491.00	0.28%	\$1,440
HUMAN SERVICES-CENTRAL OFFICE	1,303,680.00	13.41%	\$68,292
HUMAN SERVICES-INSTITUTIONS	162.00		\$8
INDIAN AFFAIRS	591.00	0.01%	\$31
INVESTMENT BOARD	2,740.00	0.03%	\$144
JOBS & TRAINING	9,355.00	0.10%	\$490
LABOR & INDUSTRY	187,840.00	1.93%	\$9,840
MILITARY AFFAIRS	6.00		
NATURAL RESOURCES	578,383.00	5.95%	\$30,298
BOXING	319.00		\$17
BARBERS	2,741.00	0.03%	\$144
ABSTRACTORS	487.00	0.01%	\$26
ACCOUNTANCY	12,426.00	0.13%	\$651

6.4
 OPS MGMT
 CENTRAL
 MAIL

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
PEACE OFFICERS	7,093.00	0.07%	\$372
PARI-MUTUAL RACING	400.00		\$21
PLANNING	58,134.00	0.60%	\$3,045
POLLUTION CONTROL	52,429.00	0.54%	\$2,746
PUB EMP RET ASSN	221,415.00	2.28%	\$11,599
PUBLIC SAFETY	2,254,872.00	23.19%	\$118,119
PUBLIC SERVICE	26,783.10	0.28%	\$1,403
PUBLIC UTIL COMM	7,931.58	0.08%	\$415
REVENUE	1,380,885.56	14.20%	\$72,336
SECRETARY OF STATE	115,917.05	1.19%	\$6,072
STATE RETIREMENT	71,661.00	0.74%	\$3,754
STATE UNIV SYSTEM	84,456.00	0.87%	\$4,424
TEACHERS RETIREMENT	164,849.00	1.70%	\$8,635
TRADE & ECON DEV	537,417.00	5.53%	\$28,152
TRANSPORTATION	298,194.00	3.07%	\$15,621
TRANSPORTATION REG BD	5,666.00	0.06%	\$297
VETERANS AFFAIRS	9,328.00	0.10%	\$489
VETERANS HOME BD	1,520.00	0.02%	\$80
WASTE MGMT BD	22,692.00	0.23%	\$1,189
WRKRS COMP CT OF APPEALS	2,340.71	0.02%	\$123
OTHER	265,202.63	2.73%	\$13,891
COLUMN TOTAL	9,721,645.95	100.00%	

ALLOCATION BASIS:
 SOURCE:

POSTAGE REVOLVING FUND CHARGE 1991
 COMPUTER REPORT

6.5
OPS MGMT
EMPLOYEE
ASSIST

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-OPS MGMT-EMPLOYEE ASSIST			(\$499,037)
ADMIN-MATERIALS MGMT	56.00	0.15%	\$737
FINANCE - FISCAL MGMT & ADMN	118.97	0.31%	\$1,566
EMPLOYEE RELATIONS	193.84	0.51%	\$2,552
MEDIATION SERVICES	22.02	0.06%	\$290
LEGISLATIVE AUDITS	69.77	0.18%	\$918
TREASURER	11.66	0.03%	\$153
ATTORNEY GENERAL	373.41	0.99%	\$4,916
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	43.79	0.12%	\$576
ADMIN-PROPERTY MGMT	32.74	0.09%	\$431
ADMIN-INTERTECH GRP	24.59	0.06%	\$324
ADMIN-INFO POL OFF	20.50	0.05%	\$270
ADMIN-OPERATIONS MGMT	24.90	0.07%	\$328
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	28.53	0.08%	\$376
ADMIN-PLANT MGMT	169.25	0.45%	\$2,228
ADMIN-STATE REGISTER & DOCUMENTS	19.41	0.05%	\$256
ADMIN-MICROGRAPHICS	14.77	0.04%	\$194
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2.25	0.01%	\$30
ADMIN-STAR8	5.90	0.02%	\$78
ADMIN-TELECOMMUNICATIONS	4.95	0.01%	\$65
ADMIN-MOTOR POOL	17.86	0.05%	\$235
ADMIN-STATE PRINTER	59.44	0.16%	\$782
ADMIN-CENTRAL STORES	13.40	0.04%	\$176
ADMIN-MTLS SERVICES DISTRIBUTION	9.17	0.02%	\$121
ADMIN-COMMUTER VANS	0.77		\$10
ADMIN-COMPUTER SERVICES	249.26	0.66%	\$3,281
ADMIN-ADDRESSING & INSERT	6.83	0.02%	\$90
ADMIN-MATERIALS TRANSFER	12.00	0.03%	\$158
ADMIN-CAPITOL PARKING	1.90	0.01%	\$25
ADMIN-MGMT ANALYSIS-SP FD	14.49	0.04%	\$191
ADMIN-911 EMERGENCY	2.91	0.01%	\$38
ADMIN-RISK MGMT	0.90		\$12
ADMIN-VOLUNTEER SERVICES	0.70		\$9
ADMIN-OTHER	2.60	0.01%	\$34
AGRICULTURE	444.87	1.17%	\$5,856
ANIMAL HEALTH BD	37.16	0.10%	\$489
ARTS BOARD	16.00	0.04%	\$211
AUDITOR	108.78	0.29%	\$1,432
COMMERCE	218.83	0.58%	\$2,881
COMMUNICATION IMPAIRED BD	0.91		\$12
COMMUNITY COLLEGE BD	2,499.14	6.59%	\$32,899
CORRECTIONS	2,180.11	5.75%	\$28,699
DISABILITY COUNCIL	12.58	0.03%	\$166
EDUCATION-CENTRAL OFFICE	405.04	1.07%	\$5,332
EDUCATION-FARIBAULT SCHOOLS	185.72	0.49%	\$2,445
EDUCATION-VO-TECH	120.92	0.32%	\$1,592
GAMING-ADMIN UNIT	2.66	0.01%	\$35
GAMBLING CONTROL	29.33	0.08%	\$386
HEALTH	938.05	2.47%	\$12,349
MEDICAL EXAMINERS	24.00	0.06%	\$316
NURSING	23.33	0.06%	\$307
PHARMACY	7.00	0.02%	\$92
DENTISTRY	6.50	0.02%	\$86
CHIROPRACTORS	4.91	0.01%	\$65
PSYCHOLOGY	3.66	0.01%	\$48
OPTOMETRY	1.55		\$20
NURSING.HOME ADM	2.00	0.01%	\$26
SOCIAL WRK & MNTL HLTH	5.91	0.02%	\$78
SOCIAL WRK LIC BD	0.83		\$11
MARR & FAMILY THERAPY BD	0.91		\$12
UNLIC MNTL HLTH PROV BD	1.16		\$15

6.5
OPS MGMT
EMPLOYEE
ASSIST

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
VETERINARY MEDICINE	1.25		\$16
HEARING EXAMINER	75.12	0.20%	\$989
HIGHER ED COORD BD	71.26	0.19%	\$938
HIGHER ED FAC AUTH	3.00	0.01%	\$39
HOUSING FINANCE	135.87	0.36%	\$1,789
HUMAN RIGHTS	70.75	0.19%	\$931
HUMAN SERVICES-CENTRAL OFFICE	1,191.51	3.14%	\$15,685
HUMAN SERVICES-INSTITUTIONS	5,470.82	14.43%	\$72,019
INDIAN AFFAIRS	5.75	0.02%	\$76
INVESTMENT BOARD	24.75	0.07%	\$326
IRON RANGE RESOURCES	140.21	0.37%	\$1,846
JOBS & TRAINING	1,974.76	5.21%	\$25,996
LABOR & INDUSTRY	354.46	0.94%	\$4,666
MILITARY AFFAIRS	332.56	0.88%	\$4,378
NATURAL RESOURCES	2,602.38	6.86%	\$34,258
BOXING	1.50		\$20
BARBERS	2.00	0.01%	\$26
ELECTRICITY	20.83	0.05%	\$274
ARCHITECTS & ENG	6.70	0.02%	\$88
ACCOUNTANCY	4.00	0.01%	\$53
PARI-MUTUAL RACING	12.00	0.03%	\$158
PLANNING	105.71	0.28%	\$1,392
POLLUTION CONTROL	718.04	1.89%	\$9,452
PUB EMP RET ASSN	64.50	0.17%	\$849
PUBLIC SAFETY	1,833.25	4.84%	\$24,133
PUBLIC SERVICE	128.73	0.34%	\$1,695
PUBLIC UTIL COMM	38.20	0.10%	\$503
REVENUE	1,165.89	3.08%	\$15,348
SECRETARY OF STATE	70.66	0.19%	\$930
STATE LOTTERY	193.95	0.51%	\$2,553
STATE RETIREMENT	37.60	0.10%	\$495
STATE UNIV SYSTEM	4,859.91	12.82%	\$63,976
TEACHERS RETIREMENT	49.00	0.13%	\$645
TRADE & ECON DEV	238.91	0.63%	\$3,145
TRANSPORTATION	5,249.31	13.85%	\$69,103
TRANSPORTATION REG BD	9.08	0.02%	\$120
VETERANS AFFAIRS	35.33	0.09%	\$465
VETERANS HOME BD	475.74	1.25%	\$6,263
WASTE MGMT BD	52.08	0.14%	\$686
WRKRS COMP CT OF APPEALS	19.78	0.05%	\$260
ZOO	162.46	0.43%	\$2,139
OTHER	987.93	2.61%	\$13,004
COLUMN TOTAL	37,908.88	100.00%	

ALLOCATION BASIS:
SOURCE:

ACTUAL EMPLOYEE COUNT FY 1991
COMPLEMENT SUMMARY BY PAY PERIOD

(F.Y. 1991 ACTUAL)

SCHEDULE 7.1

**STATE OF MINNESOTA
ADMINISTRATION - MATERIALS MANAGEMENT
NATURE AND EXTENT OF SERVICES**

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. 1991. 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 June 30, 1991.

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

ADMINISTRATION
 MATERIALS MGMT

TITLE FIRST ALLOCATION: (Number of Detailed Allocation Schedule)	MATERIALS	GENERAL	INVENTORY	PROCURE - MTL	SVCS
	MGMT TOTAL 7.2	ADMIN 7.3	MGMT 7.4	MENT 7.5	& DIST
Depreciation @ .0667 of Central Service Asset Inventory					
SALARIES	\$2,120,353	\$130,708	\$164,676	\$1,716,313	\$108,656
SERVICES	744,185	44,874	137,049	562,462	
SUPPLIES	80,570	36,880	5,000	34,490	4,200
EQUIP.	22,442	2,782	9,780	9,860	
OTHER/GRANTS					
DEPARTMENTAL EXPENDITURES	2,967,550	215,044	316,505	2,323,145	112,856
COST ADJUSTMENT:					
DEDUCTIONS:					
EQUIPMENT	(22,442)	(2,782)	(9,780)	(9,860)	
OTHER/ GRANTS					
ALLOCATED ADDITIONS:					
EQUIPMENT USE CHARGE	7,720	7,720			
ADMINISTRATIVE MGMT					
COMMR & PERSONL	77,855	77,855			
FISCAL					
FISCAL A	14,345	14,345			
FISCAL B					
PROPERTY MGMT					
LEASING	972	972			
INTERTECHNOLOGIES GROUP					
RECORDS MANAGEMENT	6,925	6,925			
TELE COMM	63	63			
INFORMATION POLICY OFFICE					
STATEWIDE SYSTEMS	11,016	11,016			
OPERATIONS MGMT					
CENTRAL MAIL	3,365	3,365			
EMPLOYEE ASSIST	737	737			
COST BY FUNCTION	3,067,906	335,060	306,725	2,313,265	112,856
DISTRIBUTE ALLOCATED COSTS		(335,060)	37,606	283,617	13,837
ALLOCABLE COSTS	3,067,906		344,331	2,596,882	126,693
DISALLOWED	(126,693)				(126,693)
NET ALLOWED	\$2,941,213		\$344,331	\$2,596,882	

7.3
 MATERIALS
 MANAGEMENT

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-MATERIALS MGMT			(\$335,060)
ADMIN-MATERIALS MGMT-INVENTORY MGN	306,725.00	11.22%	\$37,606
ADMIN-MATERIALS MGMT-PROCUREMENT	2,313,265.00	84.65%	\$283,617
ADMIN-MATERIALS MGMT-MTRLS SVCS & D	112,856.00	4.13%	\$13,837
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	2,732,846.00	100.00%	
ALLOCATION BASIS: SOURCE:	DEPARTMENTAL EXPENDITURES CLOSING MANAGERS FINANCIAL REPORT		

7.4
MTLS MGMT
INVENTORY
MANAGEMENT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-MATERIALS MGMT-INVENTORY MGMT			(\$344,331)
FINANCE - FISCAL MGMT & ADMN	397.00	0.25%	\$863
EMPLOYEE RELATIONS	399.00	0.25%	\$867
MEDIATION SERVICES	85.00	0.05%	\$185
LEGISLATIVE AUDITS	185.00	0.12%	\$402
TREASURER	54.00	0.03%	\$117
ATTORNEY GENERAL	540.00	0.34%	\$1,174
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	157.00	0.10%	\$341
ADMIN-PROPERTY MGMT	126.00	0.08%	\$274
ADMIN-INTERTECH GRP	258.00	0.16%	\$561
ADMIN-INFO POL OFF	49.00	0.03%	\$107
ADMIN-OPERATIONS MGMT	39.00	0.02%	\$85
ADMIN-MATERIALS MGMT	65.00	0.04%	\$141
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	40.00	0.03%	\$87
ADMIN-PLANT MGMT	485.00	0.31%	\$1,054
ADMIN-STATE REGISTER & DOCUMENTS	88.00	0.06%	\$191
ADMIN-MICROGRAPHICS	43.00	0.03%	\$93
ADMIN-ELECTRONICS EQUIPMENT RENTAL	438.00	0.28%	\$952
ADMIN-STARS	2.00		\$4
ADMIN-TELECOMMUNICATIONS	30.00	0.02%	\$65
ADMIN-MOTOR POOL	1,358.00	0.86%	\$2,952
ADMIN-STATE PRINTER	128.00	0.08%	\$278
ADMIN-CENTRAL STORES	30.00	0.02%	\$65
ADMIN-MTLS SERVICES DISTRIBUTION	15.00	0.01%	\$33
ADMIN-COMMUTER VANS	27.00	0.02%	\$59
ADMIN-COMPUTER SERVICES	5,195.00	3.28%	\$11,291
ADMIN-ADDRESSING & INSERT	9.00	0.01%	\$20
ADMIN-MATERIALS TRANSFER	24.00	0.02%	\$52
ADMIN-CAPITOL PARKING	37.00	0.02%	\$80
ADMIN-MGMT ANALYSIS-SP FD	1.00		\$2
ADMIN-IISAC	6.00		\$13
ADMIN-RISK MGMT	7.00		\$15
ADMIN-VOLUNTEER SERVICES	14.00	0.01%	\$30
ADMIN-OTHER	358.00	0.23%	\$778
AGRICULTURE	1,366.00	0.86%	\$2,969
ANIMAL HEALTH BD	25.00	0.02%	\$54
ARTS BOARD	21.00	0.01%	\$46
AUDITOR	103.00	0.07%	\$224
COMMERCE	229.00	0.14%	\$498
COMMUNICATION IMPAIRED BD	30.00	0.02%	\$65
COMMUNITY COLLEGE BD	14,332.00	9.05%	\$31,151
CORRECTIONS	6,645.00	4.19%	\$14,443
DISABILITY COUNCIL	36.00	0.02%	\$78
EDUCATION-CENTRAL OFFICE	1,447.00	0.91%	\$3,145
EDUCATION-FARIBAULT SCHOOLS	353.00	0.22%	\$767
EDUCATION-VO-TECH	469.00	0.30%	\$1,019
HEALTH	2,037.00	1.29%	\$4,427
MEDICAL EXAMINERS	65.00	0.04%	\$141
NURSING	26.00	0.02%	\$57
PHARMACY	13.00	0.01%	\$28
DENTISTRY	36.00	0.02%	\$78
CHIROPRACTORS	18.00	0.01%	\$39
PSYCHOLOGY	3.00		\$7
OPTOMETRY	5.00		\$11
NURSING HOME ADM	1.00		\$2
SOCIAL WRK & MNTL HLTH	13.00	0.01%	\$28
SOCIAL WRK LIC BD	6.00		\$13
MARR & FAMILY THERAPY BD	1.00		\$2
PODIATRY	1.00		\$2
VETERINARY MEDICINE	2.00		\$4
HEARING EXAMINER	214.00	0.14%	\$465

7.4
 MTLs MGMT
 INVENTORY
 MANAGEMENT

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED COORD BD	142.00	0.09%	\$309
HIGHER ED FAC AUTH	2.00		\$4
HOUSING FINANCE	373.00	0.24%	\$811
HUMAN RIGHTS	82.00	0.05%	\$178
HUMAN SERVICES-CENTRAL OFFICE	9,056.00	5.72%	\$19,683
HUMAN SERVICES-INSTITUTIONS	5,169.00	3.26%	\$11,235
INDIAN AFFAIRS	17.00	0.01%	\$37
INVESTMENT BOARD	56.00	0.04%	\$122
IRON RANGE RESOURCES	858.00	0.54%	\$1,865
JOBS & TRAINING	8,105.00	5.12%	\$17,616
LABOR & INDUSTRY	838.00	0.53%	\$1,821
MILITARY AFFAIRS	489.00	0.31%	\$1,063
NATURAL RESOURCES	22,824.00	14.41%	\$49,608
BOXING	1.00		\$2
BARBERS	5.00		\$11
ELECTRICITY	44.00	0.03%	\$96
ARCHITECTS & ENG	14.00	0.01%	\$30
ACCOUNTANCY	13.00	0.01%	\$28
PEACE OFFICERS	31.00	0.02%	\$67
PARI-MUTUAL RACING	105.00	0.07%	\$228
PLANNING	431.00	0.27%	\$937
POLLUTION CONTROL	2,438.00	1.54%	\$5,299
PUB EMP RET ASSN	196.00	0.12%	\$426
PUBLIC SAFETY	9,182.00	5.80%	\$19,957
PUBLIC SERVICE	403.00	0.25%	\$876
PUBLIC UTIL COMM	90.00	0.06%	\$196
REVENUE	3,499.00	2.21%	\$7,605
SECRETARY OF STATE	568.00	0.36%	\$1,235
STATE RETIREMENT	55.00	0.03%	\$120
STATE UNIV SYSTEM	26,294.00	16.60%	\$57,150
TEACHERS RETIREMENT	99.00	0.06%	\$215
TRADE & ECON DEV	821.00	0.52%	\$1,784
TRANSPORTATION	24,305.00	15.34%	\$52,827
TRANSPORTATION REG BD	9.00	0.01%	\$20
VETERANS AFFAIRS	733.00	0.46%	\$1,593
WASTE MGMT BD	11.00	0.01%	\$24
WRKRS COMP CT OF APPEALS	38.00	0.02%	\$83
ZOO	883.00	0.56%	\$1,919
OTHER	1,957.00	1.24%	\$4,257
COLUMN TOTAL	158,422.00	100.00%	

ALLOCATION BASIS:
 SOURCE:

NUMBER OF ITEMS IN INVENTORY
 FIXED ASSET SUMMARY REPORT

7.5
MTLS MGMT
PROCUREMENT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ADMIN-MATERIALS MGMT-PROCUREMENT			(\$2,596,882)
FINANCE - FISCAL MGMT & ADMN	44.00	0.10%	\$2,722
EMPLOYEE RELATIONS	210.00	0.50%	\$12,989
MEDIATION SERVICES	30.00	0.07%	\$1,856
LEGISLATIVE AUDITS	43.00	0.10%	\$2,660
TREASURER	12.00	0.03%	\$742
ATTORNEY GENERAL	175.00	0.42%	\$10,824
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	22.00	0.05%	\$1,361
ADMIN-PROPERTY MGMT	35.00	0.08%	\$2,165
ADMIN-INTERTECH GRP	3.00	0.01%	\$186
ADMIN-INFO POL OFF	17.00	0.04%	\$1,052
ADMIN-OPERATIONS MGMT	23.00	0.05%	\$1,423
ADMIN-MATERIALS MGMT	27.00	0.06%	\$1,670
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	5.00	0.01%	\$309
ADMIN-BUILDING FUND	1,570.00	3.74%	\$97,111
ADMIN-PLANT MGMT	148.00	0.35%	\$9,154
ADMIN-STATE REGISTER & DOCUMENTS	37.00	0.09%	\$2,289
ADMIN-MICROGRAPHICS	35.00	0.08%	\$2,165
ADMIN-ELECTRONICS EQUIPMENT RENTAL	44.00	0.10%	\$2,722
ADMIN-STARS	8.00	0.02%	\$495
ADMIN-TELECOMMUNICATIONS	35.00	0.08%	\$2,165
ADMIN-MOTOR POOL	361.00	0.86%	\$22,329
ADMIN-STATE PRINTER	39.00	0.09%	\$2,412
ADMIN-CENTRAL STORES	47.00	0.11%	\$2,907
ADMIN-COMMUTER VANS	3.00	0.01%	\$186
ADMIN-COMPUTER SERVICES	671.00	1.60%	\$41,504
ADMIN-CAPITOL PARKING	18.00	0.04%	\$1,113
ADMIN-MGMT ANALYSIS-SP FD	26.00	0.06%	\$1,608
ADMIN-IISAC	5.00	0.01%	\$309
ADMIN-RISK MGMT	35.00	0.08%	\$2,165
ADMIN-VOLUNTEER SERVICES	8.00	0.02%	\$495
ADMIN-OTHER	39.00	0.09%	\$2,412
AGRICULTURE	831.00	1.98%	\$51,401
ANIMAL HEALTH BD	77.00	0.18%	\$4,763
ARTS BOARD	351.00	0.84%	\$21,711
AUDITOR	75.00	0.18%	\$4,639
COMMERCE	95.00	0.23%	\$5,876
COMMUNICATION IMPAIRED BD	21.00	0.05%	\$1,299
COMMUNITY COLLEGE BD	2,462.00	5.86%	\$152,285
CORRECTIONS	2,702.00	6.44%	\$167,130
DISABILITY COUNCIL	9.00	0.02%	\$557
EDUCATION-CENTRAL OFFICE	607.00	1.45%	\$37,545
EDUCATION-FARIBAULT SCHOOLS	142.00	0.34%	\$8,783
EDUCATION-VO-TECH	390.00	0.93%	\$24,123
GAMING-ADMIN UNIT	4.00	0.01%	\$247
GAMBLING CONTROL	61.00	0.15%	\$3,773
GREATER MN CORP.	1.00		\$62
HEALTH	1,110.00	2.64%	\$68,658
MEDICAL EXAMINERS	46.00	0.11%	\$2,845
NURSING	8.00	0.02%	\$495
PHARMACY	3.00	0.01%	\$186
DENTISTRY	10.00	0.02%	\$619
CHIROPRACTORS	2.00		\$124
PSYCHOLOGY	4.00	0.01%	\$247
OPTOMETRY	3.00	0.01%	\$186
NURSING HOME ADM	2.00		\$124
SOCIAL WRK & MNTL HLTH	6.00	0.01%	\$371
SOCIAL WRK LIC BD	1.00		\$62
MARR & FAMILY THERAPY BD	1.00		\$62
VETERINARY MEDICINE	2.00		\$124
HEARING EXAMINER	110.00	0.26%	\$6,804

7.5
MTLS MGMT
PROCUREMENT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED COORD BD	123.00	0.29%	\$7,608
HOUSING FINANCE	97.00	0.23%	\$6,000
HUMAN RIGHTS	63.00	0.15%	\$3,897
HUMAN SERVICES-CENTRAL OFFICE	1,585.00	3.78%	\$98,039
HUMAN SERVICES-INSTITUTIONS	1,048.00	2.50%	\$64,823
INDIAN AFFAIRS	21.00	0.05%	\$1,299
INVESTMENT BOARD	44.00	0.10%	\$2,722
IRON RANGE RESOURCES	443.00	1.06%	\$27,401
JOBS & TRAINING	2,784.00	6.63%	\$172,202
LABOR & INDUSTRY	339.00	0.81%	\$20,969
MILITARY AFFAIRS	181.00	0.43%	\$11,196
NATURAL RESOURCES	2,983.00	7.11%	\$184,511
BOXING	1.00		\$62
BARBERS	1.00		\$62
ELECTRICITY	22.00	0.05%	\$1,361
ARCHITECTS & ENG	10.00	0.02%	\$619
ABSTRACTORS	1.00		\$62
ACCOUNTANCY	9.00	0.02%	\$557
PEACE OFFICERS	12.00	0.03%	\$742
PARI-MUTUAL RACING	56.00	0.13%	\$3,464
PLANNING	197.00	0.47%	\$12,185
POLLUTION CONTROL	1,100.00	2.62%	\$68,039
PUB EMP RET ASSN	37.00	0.09%	\$2,289
PUBLIC SAFETY	2,381.00	5.67%	\$147,275
PUBLIC SERVICE	311.00	0.74%	\$19,237
PUBLIC UTIL COMM	22.00	0.05%	\$1,361
REVENUE	740.00	1.76%	\$45,772
SECRETARY OF STATE	78.00	0.19%	\$4,825
STATE LOTTERY	1.00		\$62
STATE RETIREMENT	7.00	0.02%	\$433
STATE UNIV SYSTEM	4,145.00	9.87%	\$256,385
TEACHERS RETIREMENT	22.00	0.05%	\$1,361
TRADE & ECON DEV	933.00	2.22%	\$57,710
TRANSPORTATION	6,603.00	15.73%	\$408,423
TRANSPORTATION REG BD	5.00	0.01%	\$309
VETERANS AFFAIRS	10.00	0.02%	\$619
VETERANS HOME BD	84.00	0.20%	\$5,196
WASTE MGMT BD	52.00	0.12%	\$3,216
WRKRS COMP CT OF APPEALS	5.00	0.01%	\$309
ZOO	78.00	0.19%	\$4,825
OTHER	2,439.00	5.81%	\$150,854
COLUMN TOTAL	41,984.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ENCUMBRANCE TRANSACTIONS (A-44) IN FY 1991
COMPUTER REPORT

(F.Y. 1991 ACTUAL)

SCHEDULE 8.1

**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 positions for F.Y. 1991.

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TITLE	FINANCE	FISCAL MGMT & ADMN	
	MGMT & ADMN TOTAL	GENERAL ADMIN	DEPT ADMN
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)	8.2	8.3	8.4
Depreciation @ .0667 of Central Service Asset Inventory			
SALARIES	\$576,200		\$576,200
SERVICES	469,643		469,643
SUPPLIES	300,398		300,398
EQUIP.	81,639		81,639
OTHER/GRANTS			
DEPARTMENTAL EXPENDITURES	1,427,880		1,427,880
COST ADJUSTMENT:			
DEDUCTIONS:			
EQUIPMENT	(81,639)		(81,639)
OTHER/ GRANTS			
ALLOCATED ADDITIONS:			
EQUIPMENT USE CHARGE	51,103	51,103	
ADMINISTRATIVE MGMT			
COMMR & PERSONL			
FISCAL			
FISCAL A			
FISCAL B			
PROPERTY MGMT			
LEASING	972	972	
INTERTECHNOLOGIES GROUP			
RECORDS MANAGEMENT	20,385	20,385	
TELE COMM	5,769	5,769	
INFORMATION POLICY OFFICE			
STATEWIDE SYSTEMS	51,925	51,925	
OPERATIONS MGMT			
CENTRAL MAIL	11,841	11,841	
EMPLOYEE ASSIST	1,566	1,566	
MATERIALS MGMT			
INVENTORY MGMT	863	863	
PROCUREMENT	2,722	2,722	
COST BY FUNCTION	1,493,387	147,146	1,346,241
DISTRIBUTE ALLOCATED COSTS		(147,146)	147,146
ALLOCABLE COSTS			
DISALLOWED			
NET ALLOWED			

8.3
 FINANCE
 FSCL MGMT
 & ADMN

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
FINANCE -- FISCAL MGMT & ADMN			(\$147,146)
FINANCE -- FISCAL MGMT & ADMN -- DEPT AD	1,346,241.00	100.00%	\$147,146
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	1,346,241.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

8.4
 FINANCE
 DEPT ADMN

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
FINANCE – FISCAL MGMT & ADMN – DEPT ADMIN			(\$1,493,387)
FINANCE – BUDGETS	30.35	25.51%	\$380,972
FINANCE – ACCOUNTING	48.81	41.03%	\$612,694
FINANCE – OTHER	23.91	20.10%	\$300,134
(SECOND STEPDOWN)			
=====			
FINANCE – FISCAL MGMT & ADMN	15.90	13.36%	\$199,587
(USER AGENCIES)			
=====			
COLUMN TOTAL	118.97	100.00%	

ALLOCATION BASIS:
 SOURCE:

ACTUAL EMPLOYEE COUNT FY 1991
 COMPLEMENT SUMMARY BY PAY PERIOD

(F.Y. 1991 ACTUAL)

SCHEDULE 9.1

**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. 1991. 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, review 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, 1991.

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

FINANCE

FINANCE - BUDGETS

TITLE	BUDGETS TOTAL 9.2	GENERAL ADMIN 9.3	BUDGET CONTROL 9.4	CONTROLLI COMP 9.5	BUDGET SUPPORT 9.6	GEN'L GOV'T
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)	9.2	9.3	9.4	9.5	9.6	
Depreciation @ .0667 of Central Service Asset Inventory						
SALARIES	\$1,778,920					
SERVICES	544,672					
SUPPLIES	89,205					
EQUIP.	85,481					
OTHER/GRANTS						
DEPARTMENTAL EXPENDITURES	2,498,278			1,018,562	782,099	697,617
COST ADJUSTMENT:						
DEDUCTIONS:						
EQUIPMENT	(85,481)				(70,094)	(15,387)
OTHER/ GRANTS						
ALLOCATED ADDITIONS:						
FINANCE - FISCAL MGMT & ADMN						
FINANCE - DEPT ADMN	380,972	380,972				
COST BY FUNCTION	2,793,769	380,972		1,018,562	712,005	682,230
DISTRIBUTE ALLOCATED COSTS		(380,972)	160,827		112,423	107,722
ALLOCABLE COSTS	2,793,769		160,827	1,018,562	824,428	789,952
DISALLOWED	(789,952)					(789,952)
NET ALLOWED	\$2,003,817		\$160,827	\$1,018,562	\$824,428	

9.3
FINANCE
BUDGETS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
FINANCE-BUDGETS			(\$380,972)
FINANCE-BUDGETS-BUDGET CONTROL	1,018,562.00	42.21%	\$160,827
FINANCE-BUDGETS-BUDGET SUPPORT	712,005.00	29.51%	\$112,423
FINANCE-BUDGETS-GENL GOVT	682,230.00	28.28%	\$107,722
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	2,412,797.00	100.00%	

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

9.4
FINANCE
BUDGET
CONTROL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
FINANCE-BUDGETS-BUDGET CONTROL			(\$160,827)
EMPLOYEE RELATIONS	78,492.00	2.46%	\$3,953
MEDIATION SERVICES	1,686.00	0.05%	\$85
LEGISLATIVE AUDITS	2,221.00	0.07%	\$112
TREASURER	4,146.00	0.13%	\$209
ATTORNEY GENERAL	21,796.00	0.68%	\$1,098
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	2,925.00	0.09%	\$147
ADMIN-PROPERTY MGMT	1,840.00	0.06%	\$93
ADMIN-INTERTECH GRP	1,274.00	0.04%	\$64
ADMIN-INFO POL OFF	1,178.00	0.04%	\$59
ADMIN-OPERATIONS MGMT	16,067.00	0.50%	\$809
ADMIN-MATERIALS MGMT	1,834.00	0.06%	\$92
FINANCE - FISCAL MGMT & ADMN	29,156.00	0.91%	\$1,468
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	2,053.00	0.06%	\$103
ADMIN-BUILDING FUND	7,722.00	0.24%	\$389
ADMIN-PLANT MGMT	10,902.00	0.34%	\$549
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	0.17%	\$269
ADMIN-MICROGRAPHICS	1,976.00	0.06%	\$100
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.07%	\$113
ADMIN-STARS	400.00	0.01%	\$20
ADMIN-TELECOMMUNICATIONS	22,861.00	0.72%	\$1,151
ADMIN-MOTOR POOL	24,132.00	0.76%	\$1,215
ADMIN-STATE PRINTER	16,449.00	0.52%	\$828
ADMIN-CENTRAL STORES	21,159.00	0.66%	\$1,066
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	0.07%	\$119
ADMIN-COMMUTER VANS	474.00	0.01%	\$24
ADMIN-COMPUTER SERVICES	17,706.00	0.55%	\$892
ADMIN-ADDRESSING & INSERT	923.00	0.03%	\$46
ADMIN-CAPITOL PARKING	2,680.00	0.08%	\$135
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.02%	\$36
ADMIN-911 EMERGENCY	4,341.00	0.14%	\$219
ADMIN-RISK MGMT	1,230.00	0.04%	\$62
ADMIN-VOLUNTEER SERVICES	295.00	0.01%	\$15
ADMIN-OTHER	1,464.00	0.05%	\$74
AGRICULTURE	48,620.00	1.52%	\$2,449
ANIMAL HEALTH BD	4,396.00	0.14%	\$221
ARTS BOARD	3,842.00	0.12%	\$194
AUDITOR	5,446.00	0.17%	\$274
COMMERCE	29,101.00	0.91%	\$1,466
COMMUNICATION IMPAIRED BD	838.00	0.03%	\$42
COMMUNITY COLLEGE BD	147,632.00	4.62%	\$7,435
CORRECTIONS	145,450.00	4.55%	\$7,326
DISABILITY COUNCIL	1,300.00	0.04%	\$65
EDUCATION-CENTRAL OFFICE	86,804.00	2.72%	\$4,372
EDUCATION-FARIBAULT SCHOOLS	6,700.00	0.21%	\$337
EDUCATION-VO-TECH	23,697.00	0.74%	\$1,193
GAMING-ADMIN UNIT	198.00	0.01%	\$10
GAMBLING CONTROL	2,901.00	0.09%	\$146
GREATER MN CORP.	2,445.00	0.08%	\$123
HEALTH	93,562.00	2.93%	\$4,712
MEDICAL EXAMINERS	4,050.00	0.13%	\$204
NURSING	5,163.00	0.16%	\$260
PHARMACY	1,881.00	0.06%	\$95
DENTISTRY	2,557.00	0.08%	\$129
CHIROPRACTORS	1,460.00	0.05%	\$74
PSYCHOLOGY	1,192.00	0.04%	\$60
OPTOMETRY	474.00	0.01%	\$24
NURSING HOME ADM	726.00	0.02%	\$37
SOCIAL WRK & MN TL HLTH	1,613.00	0.05%	\$81
SOCIAL WRK LIC BD	728.00	0.02%	\$37
MARR & FAMILY THERAPY BD	599.00	0.02%	\$30

9.4
FINANCE
BUDGET
CONTROL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
UNLIC MNLT HLTH PROV BD	789.00	0.02%	\$40
PODIATRY	302.00	0.01%	\$15
VETERINARY MEDICINE	546.00	0.02%	\$27
HEARING EXAMINER	5,757.00	0.18%	\$290
HIGHER ED COORD BD	13,457.00	0.42%	\$678
HIGHER ED FAC AUTH	35.00		\$2
HOUSING FINANCE	14,647.00	0.46%	\$738
HUMAN RIGHTS	2,333.00	0.07%	\$118
HUMAN SERVICES-CENTRAL OFFICE	140,583.00	4.40%	\$7,080
HUMAN SERVICES-INSTITUTIONS	93,160.00	2.92%	\$4,692
INDIAN AFFAIRS	1,413.00	0.04%	\$71
INVESTMENT BOARD	2,235.00	0.07%	\$113
IRON RANGE RESOURCES	18,890.00	0.59%	\$951
JOBS & TRAINING	256,511.00	8.03%	\$12,919
LABOR & INDUSTRY	51,644.00	1.62%	\$2,601
MILITARY AFFAIRS	23,212.00	0.73%	\$1,169
NATURAL RESOURCES	309,824.00	9.70%	\$15,604
BOXING	403.00	0.01%	\$20
BARBERS	678.00	0.02%	\$34
ELECTRICITY	4,742.00	0.15%	\$239
ARCHITECTS & ENG	2,781.00	0.09%	\$140
ABSTRACTORS	145.00		\$7
ACCOUNTANCY	2,470.00	0.08%	\$124
PEACE OFFICERS	2,117.00	0.07%	\$107
PARI-MUTUAL RACING	4,186.00	0.13%	\$211
PLANNING	9,964.00	0.31%	\$502
POLLUTION CONTROL	49,789.00	1.56%	\$2,508
PUB EMP RET ASSN	5,770.00	0.18%	\$291
PUBLIC SAFETY	527,306.00	16.51%	\$26,558
PUBLIC SERVICE	9,998.00	0.31%	\$504
PUBLIC UTIL COMM	3,429.00	0.11%	\$173
REVENUE	52,094.00	1.63%	\$2,624
SECRETARY OF STATE	14,824.00	0.46%	\$747
STATE LOTTERY	1,536.00	0.05%	\$77
STATE RETIREMENT	4,317.00	0.14%	\$217
STATE UNIV SYSTEM	167,988.00	5.26%	\$8,461
TEACHERS RETIREMENT	2,867.00	0.09%	\$144
TRADE & ECON DEV	37,603.00	1.18%	\$1,894
TRANSPORTATION	242,096.00	7.58%	\$12,193
TRANSPORTATION REG BD	455.00	0.01%	\$23
VETERANS AFFAIRS	7,328.00	0.23%	\$369
VETERANS HOME BD	24,443.00	0.77%	\$1,231
WASTE MGMT BD	3,703.00	0.12%	\$187
WRKRS COMP CT OF APPEALS	543.00	0.02%	\$27
ZOO	24,730.00	0.77%	\$1,246
OTHER	116,192.00	3.64%	\$5,851
COLUMN TOTAL	3,193,243.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED
COMPUTER REPORT

9.5
FINANCE
AGENCY
CONTROLLERS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
FINANCE			
FINANCE-BUDGETS			
FINANCE - AGENCY CONTROLLERS			(\$1,018,562)
EMPLOYEE RELATIONS	35,662	3.09%	\$31,503
MEDIATION SERVICES	766	0.07%	\$677
LEGISLATIVE AUDITS	617	0.05%	\$545
TREASURER	1,153	0.10%	\$1,019
ATTORNEY GENERAL	6,056	0.53%	\$5,350
SECOND STEPDOWN			
=====			
ADMINISTRATION			
ADMINISTRATIVE MGMT	813	0.07%	\$718
PROPERTY MGMT	511	0.04%	\$451
INTERTECHNOLOGIES GROUP	354	0.03%	\$313
INFORMATION POLICY OFFICE	327	0.03%	\$289
OPERATIONS MGMT	4,464	0.39%	\$3,943
MATERIALS MGMT	510	0.04%	\$451
FINANCE - FISCAL MGMT & ADMN	8,101	0.70%	\$7,156
USER AGENCIES			
=====			
ADMINISTRATION			
BUILDING CODE & CONST COORD	570	0.05%	\$504
BUILDING FUND	2,146	0.19%	\$1,896
PLANT MGMT	3,029	0.26%	\$2,676
STATE REGISTER & DOCUMENTS	1,483	0.13%	\$1,310
MICROGRAPHICS	549	0.05%	\$485
ELECTRONICS EQUIPMENT RENTAL	621	0.05%	\$549
STARS	111	0.01%	\$98
TELECOMMUNICATIONS	6,352	0.55%	\$5,611
MOTOR POOL	6,705	0.58%	\$5,923
STATE PRINTER	4,571	0.40%	\$4,038
CENTRAL STORES	5,879	0.51%	\$5,193
MTLS SERVICES DISTRIBUTION	656	0.06%	\$579
COMMUTER VANS	132	0.01%	\$117
COMPUTER SERVICES	4,920	0.43%	\$4,346
ADDRESSING & INSERT	256	0.02%	\$226
CAPITOL PARKING	745	0.06%	\$658
MGMT ANALYSIS-SP FD	199	0.02%	\$176
911 EMERGENCY	1,206	0.10%	\$1,065
RISK MGMT	342	0.03%	\$302
VOLUNTEER SERVICES	82	0.01%	\$72
OTHER	408	0.04%	\$360
AGRICULTURE	31,613	2.74%	\$27,926
ANIMAL HEALTH BD	2,858	0.25%	\$2,525
ARTS BOARD	2,004	0.17%	\$1,770
AUDITOR	1,513	0.13%	\$1,337
COMMERCE	15,180	1.32%	\$13,410
COMMUNICATION IMPAIRED BD	4,812	0.42%	\$4,251
COMMUNITY COLLEGE BD	35,286	3.06%	\$31,171
CORRECTIONS	44,850	3.89%	\$39,619
DISABILITY COUNCIL	7,465	0.65%	\$6,594
EDUCATION - CENTRAL OFFICE	19,713	1.71%	\$17,414
EDUCATION - FARIBAULT SCHOOLS	1,522	0.13%	\$1,345
EDUCATION - VO - TECH	24,439	2.12%	\$21,589
GAMING - ADMIN UNIT	129	0.01%	\$114
GAMBLING CONTROL	1,886	0.16%	\$1,666
GREATER MN CORP.	1,842	0.16%	\$1,627
HEALTH	39,939	3.46%	\$35,281
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,729	0.15%	\$1,527
NURSING	2,205	0.19%	\$1,948
PHARMACY	803	0.07%	\$709
DENTISTRY	1,092	0.09%	\$965
CHIROPRACTORS	624	0.05%	\$551
PSYCHOLOGY	508	0.04%	\$449
OPTOMETRY	202	0.02%	\$178
NURSING HOME ADM	310	0.03%	\$274
SOCIAL WRK & MN TL HLTH	688	0.06%	\$608
SOCIAL WRK LIC BD	310	0.03%	\$274

9.5
FINANCE
AGENCY
CONTROLLERS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
MARR & FAMILY THERAPY BD	257	0.02%	\$227
UNLIC MNTL HLTH PROV BD	336	0.03%	\$297
PODIATRY	130	0.01%	\$115
VETERINARY MEDICINE	232	0.02%	\$205
HEARING EXAMINER	1,599	0.14%	\$1,413
HIGHER ED COORD BD	3,216	0.28%	\$2,841
HIGHER ED FAC AUTH	36		\$32
HOUSING FINANCE	6,252	0.54%	\$5,523
HUMAN RIGHTS	13,397	1.16%	\$11,835
HUMAN SERVICES-CENTRAL OFFICE	38,294	3.32%	\$33,828
HUMAN SERVICES-INSTITUTIONS	25,377	2.20%	\$22,417
INDIAN AFFAIRS	8,113	0.70%	\$7,167
INVESTMENT BOARD	1,015	0.09%	\$897
IRON RANGE RESOURCES	12,282	1.07%	\$10,850
JOBS & TRAINING	61,916	5.37%	\$54,695
LABOR & INDUSTRY	26,940	2.34%	\$23,798
MILITARY AFFAIRS	6,450	0.56%	\$5,698
NATURAL RESOURCES	78,007	6.77%	\$68,910
BOXING	210	0.02%	\$186
BARBERS	354	0.03%	\$313
ELECTRICITY	2,473	0.21%	\$2,185
ARCHITECTS & ENG	1,450	0.13%	\$1,281
ABSTRACTORS	76	0.01%	\$67
ACCOUNTANCY	1,287	0.11%	\$1,137
PEACE OFFICERS	292	0.03%	\$258
PARI-MUTUAL RACING	2,721	0.24%	\$2,404
PLANNING	2,769	0.24%	\$2,446
POLLUTION CONTROL	37,510	3.25%	\$33,136
PUB EMP RET ASSN	2,621	0.23%	\$2,315
PUBLIC SAFETY	72,668	6.30%	\$64,193
PUBLIC SERVICE	5,216	0.45%	\$4,608
PUBLIC UTIL COMM	1,789	0.16%	\$1,580
REVENUE	47,055	4.08%	\$41,567
SECRETARY OF STATE	7,734	0.67%	\$6,832
STATE LOTTERY	999	0.09%	\$882
STATE RETIREMENT	1,962	0.17%	\$1,733
STATE UNIV SYSTEM	45,886	3.98%	\$40,535
TEACHERS RETIREMENT	1,302	0.11%	\$1,150
TRADE & ECON DEV	28,329	2.46%	\$25,025
TRANSPORTATION	33,363	2.89%	\$29,472
TRANSPORTATION REG BD	62	0.01%	\$55
VETERANS AFFAIRS	1,769	0.15%	\$1,563
VETERANS HOME BD	6,658	0.58%	\$5,882
WASTE MGMT BD	2,790	0.24%	\$2,465
WRKRS COMP CT OF APPEALS	246	0.02%	\$217
ZOO	6,227	0.54%	\$5,501
OTHER	209,546	18.17%	\$185,105
COLUMN TOTAL:	1,153,031	100.00%	

ALLOCATION BASIS:

ACCOUNTING TRANSACTIONS BY
TEAM AND BY EBOS AGENCY
COMPUTER REPORT & PAYROLL ROSTER

SOURCE:

9.6
FINANCE
BUDGET
SUPPORT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
FINANCE-BUDGETS-BUDGET SUPPORT			(\$824,428)
EMPLOYEE RELATIONS	57.00	0.62%	\$5,107
MEDIATION SERVICES	4.00	0.04%	\$358
LEGISLATIVE AUDITS	6.00	0.07%	\$538
TREASURER	6.00	0.07%	\$538
ATTORNEY GENERAL	89.00	0.97%	\$7,975
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	11.00	0.12%	\$986
ADMIN-PROPERTY MGMT	8.00	0.09%	\$717
ADMIN-INTERTECH GRP	4.00	0.04%	\$358
ADMIN-INFO POL OFF	3.00	0.03%	\$269
ADMIN-OPERATIONS MGMT	6.00	0.07%	\$538
ADMIN-MATERIALS MGMT	10.00	0.11%	\$896
FINANCE - FISCAL MGMT & ADMN	15.00	0.16%	\$1,344
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	1.00	0.01%	\$90
ADMIN-BUILDING FUND	3.00	0.03%	\$269
ADMIN-PLANT MGMT	12.00	0.13%	\$1,075
ADMIN-STATE REGISTER & DOCUMENTS	4.00	0.04%	\$358
ADMIN-MICROGRAPHICS	2.00	0.02%	\$179
ADMIN-ELECTRONICS EQUIPMENT RENTAL	1.00	0.01%	\$90
ADMIN-STARS	2.00	0.02%	\$179
ADMIN-TELECOMMUNICATIONS	4.00	0.04%	\$358
ADMIN-MOTOR POOL	3.00	0.03%	\$269
ADMIN-STATE PRINTER	1.00	0.01%	\$90
ADMIN-CENTRAL STORES	2.00	0.02%	\$179
ADMIN-MTLS SERVICES DISTRIBUTION	9.00	0.10%	\$806
ADMIN-COMMUTER VANS	1.00	0.01%	\$90
ADMIN-COMPUTER SERVICES	57.00	0.62%	\$5,107
ADMIN-ADDRESSING & INSERT	1.00	0.01%	\$90
ADMIN-MATERIALS TRANSFER	1.00	0.01%	\$90
ADMIN-CAPITOL PARKING	3.00	0.03%	\$269
ADMIN-MGMT ANALYSIS-SP FD	3.00	0.03%	\$269
ADMIN-911 EMERGENCY	2.00	0.02%	\$179
ADMIN-RISK MGMT	5.00	0.05%	\$448
ADMIN-VOLUNTEER SERVICES	2.00	0.02%	\$179
ADMIN-OTHER	29.00	0.32%	\$2,598
AGRICULTURE	163.00	1.77%	\$14,605
ANIMAL HEALTH BD	12.00	0.13%	\$1,075
ARTS BOARD	36.00	0.39%	\$3,226
AUDITOR	7.00	0.08%	\$627
COMMERCE	30.00	0.33%	\$2,688
COMMUNITY COLLEGE BD	94.00	1.02%	\$8,423
CORRECTIONS	854.00	9.28%	\$76,520
DISABILITY COUNCIL	6.00	0.07%	\$538
EDUCATION-CENTRAL OFFICE	564.00	6.13%	\$50,536
EDUCATION-FARIBAULT SCHOOLS	69.00	0.75%	\$6,183
EDUCATION-VO-TECH	219.00	2.38%	\$19,623
GAMING-ADMIN UNIT	1.00	0.01%	\$90
GAMBLING CONTROL	3.00	0.03%	\$269
GREATER MN CORP.	18.00	0.20%	\$1,613
HEALTH	606.00	6.59%	\$54,299
MEDICAL EXAMINERS	6.00	0.07%	\$538
NURSING	7.00	0.08%	\$627
PHARMACY	4.00	0.04%	\$358
DENTISTRY	3.00	0.03%	\$269
CHIROPRACTORS	3.00	0.03%	\$269
PSYCHOLOGY	2.00	0.02%	\$179
OPTOMETRY	2.00	0.02%	\$179
NURSING HOME ADM	3.00	0.03%	\$269
SOCIAL WRK & MNTL HLTH	1.00	0.01%	\$90
SOCIAL WRK LIC BD	2.00	0.02%	\$179
MARR & FAMILY THERAPY BD	3.00	0.03%	\$269

STATE OF MINNESOTA
FINANCE
BUDGET
SUPPORT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
PODIATRY	2.00	0.02%	\$179
VETERINARY MEDICINE	3.00	0.03%	\$269
HEARING EXAMINER	7.00	0.08%	\$627
HIGHER ED COORD BD	49.00	0.53%	\$4,390
HIGHER ED FAC AUTH	1.00	0.01%	\$90
HOUSING FINANCE	56.00	0.61%	\$5,018
HUMAN RIGHTS	25.00	0.27%	\$2,240
HUMAN SERVICES-CENTRAL OFFICE	507.00	5.51%	\$45,428
HUMAN SERVICES-INSTITUTIONS	416.00	4.52%	\$37,274
INDIAN AFFAIRS	20.00	0.22%	\$1,792
INVESTMENT BOARD	33.00	0.36%	\$2,957
IRON RANGE RESOURCES	62.00	0.67%	\$5,555
JOBS & TRAINING	142.00	1.54%	\$12,723
LABOR & INDUSTRY	142.00	1.54%	\$12,723
MILITARY AFFAIRS	57.00	0.62%	\$5,107
NATURAL RESOURCES	1,570.00	17.06%	\$140,675
BOXING	1.00	0.01%	\$90
BARBERS	2.00	0.02%	\$179
ELECTRICITY	5.00	0.05%	\$448
ARCHITECTS & ENG	2.00	0.02%	\$179
ABSTRACTORS	2.00	0.02%	\$179
ACCOUNTANCY	2.00	0.02%	\$179
PEACE OFFICERS	5.00	0.05%	\$448
PARI-MUTUAL RACING	17.00	0.18%	\$1,523
PLANNING	33.00	0.36%	\$2,957
POLLUTION CONTROL	393.00	4.27%	\$35,214
PUB EMP RET ASSN	6.00	0.07%	\$538
PUBLIC SAFETY	400.00	4.35%	\$35,841
PUBLIC SERVICE	41.00	0.45%	\$3,674
PUBLIC UTIL COMM	7.00	0.08%	\$627
REVENUE	308.00	3.35%	\$27,597
SECRETARY OF STATE	28.00	0.30%	\$2,509
STATE LOTTERY	1.00	0.01%	\$90
STATE RETIREMENT	11.00	0.12%	\$986
STATE UNIV SYSTEM	77.00	0.84%	\$6,899
TEACHERS RETIREMENT	2.00	0.02%	\$179
TRADE & ECON DEV	255.00	2.77%	\$22,849
TRANSPORTATION	572.00	6.22%	\$51,252
TRANSPORTATION REG BD	2.00	0.02%	\$179
VETERANS AFFAIRS	15.00	0.16%	\$1,344
VETERANS HOME BD	108.00	1.17%	\$9,677
WASTE MGMT BD	35.00	0.38%	\$3,136
WRKRS COMP CT OF APPEALS	2.00	0.02%	\$179
ZOO	130.00	1.41%	\$11,648
OTHER	562.00	6.11%	\$50,355
COLUMN TOTAL	9,201.00	100.00%	

ALLOCATION BASIS:
SOURCE:

NUMBER OF AIDS (ALLOTMENT ACCOUNTS)
COMPUTER REPORT

(F.Y. 1991 ACTUAL)

SCHEDULE 10.1

**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. 1991.

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TITLE	FINANCE	FINANCE-ACCOUNTING		
	ACCOUNTING TOTAL	GEN'L ADMIN	ACCTG	ACCTG GEN'L GOV'T
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)	10.2	10.3	10.4	
Depreciation @ .0667 of Central Service Asset Inventory				
SALARIES	\$2,071,210	\$180,588	\$1,751,789	\$138,833
SERVICES	1,182,590	1,147,885	34,905	
SUPPLIES	42,465	42,465		
EQUIP.	62,166	62,166		
OTHER/GRANTS				
DEPARTMENTAL EXPENDITURES	3,358,431	1,432,904	1,786,694	138,833
COST ADJUSTMENT:				
DEDUCTIONS:				
EQUIPMENT	(62,166)	(62,166)		
OTHER/ GRANTS				
ALLOCATED ADDITIONS:				
FINANCE - FISCAL MGMT & ADMN				
FINANCE - DEPT ADMN	612,694	612,694		
COST BY FUNCTION	3,908,959	1,983,432	1,786,694	138,833
DISTRIBUTE ALLOCATED COSTS		(1,983,432)	1,840,424	143,008
ALLOCABLE COSTS	3,908,959		3,627,118	281,841
DISALLOWED	(281,841)			(281,841)
NET ALLOWED	\$3,627,118		\$3,627,118	

10.3
 FINANCE
 ACCOUNTING

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
FINANCE-ACCOUNTING			(\$1,983,432)
FINANCE-ACCOUNTING-ACCOUNTING	1,786,694.00	92.79%	\$1,840,424
FINANCE-ACCOUNTING-GENL GOVT	138,833.00	7.21%	\$143,008
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	1,925,527.00	100.00%	
ALLOCATION BASIS: SOURCE:	DEPARTMENTAL EXPENDITURES CLOSING MANAGERS FINANCIAL REPORT		

10.4
FINANCE
ACCOUNTING

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
FINANCE-ACCOUNTING-ACCOUNTING			(\$3,627,118)
EMPLOYEE RELATIONS	78,492.00	2.46%	\$89,157
MEDIATION SERVICES	1,686.00	0.05%	\$1,915
LEGISLATIVE AUDITS	2,221.00	0.07%	\$2,523
TREASURER	4,146.00	0.13%	\$4,709
ATTORNEY GENERAL	21,796.00	0.68%	\$24,757
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	2,925.00	0.09%	\$3,322
ADMIN-PROPERTY MGMT	1,840.00	0.06%	\$2,090
ADMIN-INTERTECH GRP	1,274.00	0.04%	\$1,447
ADMIN-INFO POL OFF	1,178.00	0.04%	\$1,338
ADMIN-OPERATIONS MGMT	16,067.00	0.50%	\$18,250
ADMIN-MATERIALS MGMT	1,834.00	0.06%	\$2,083
FINANCE - FISCAL MGMT & ADMN	29,156.00	0.91%	\$33,118
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	2,053.00	0.06%	\$2,332
ADMIN-BUILDING FUND	7,722.00	0.24%	\$8,771
ADMIN-PLANT MGMT	10,902.00	0.34%	\$12,383
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	0.17%	\$6,063
ADMIN-MICROGRAPHICS	1,976.00	0.06%	\$2,244
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.07%	\$2,539
ADMIN-STARS	400.00	0.01%	\$454
ADMIN-TELECOMMUNICATIONS	22,861.00	0.72%	\$25,967
ADMIN-MOTOR POOL	24,132.00	0.76%	\$27,411
ADMIN-STATE PRINTER	16,449.00	0.52%	\$18,684
ADMIN-CENTRAL STORES	21,159.00	0.66%	\$24,034
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	0.07%	\$2,683
ADMIN-COMMUTER VANS	474.00	0.01%	\$538
ADMIN-COMPUTER SERVICES	17,706.00	0.55%	\$20,112
ADMIN-ADDRESSING & INSERT	923.00	0.03%	\$1,048
ADMIN-CAPITOL PARKING	2,680.00	0.08%	\$3,044
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.02%	\$813
ADMIN-911 EMERGENCY	4,341.00	0.14%	\$4,931
ADMIN-RISK MGMT	1,230.00	0.04%	\$1,397
ADMIN-VOLUNTEER SERVICES	295.00	0.01%	\$335
ADMIN-OTHER	1,464.00	0.05%	\$1,663
AGRICULTURE	48,620.00	1.52%	\$55,226
ANIMAL HEALTH BD	4,396.00	0.14%	\$4,993
ARTS BOARD	3,842.00	0.12%	\$4,364
AUDITOR	5,446.00	0.17%	\$6,186
COMMERCE	29,101.00	0.91%	\$33,055
COMMUNICATION IMPAIRED BD	838.00	0.03%	\$952
COMMUNITY COLLEGE BD	147,632.00	4.62%	\$167,691
CORRECTIONS	145,450.00	4.55%	\$165,213
DISABILITY COUNCIL	1,300.00	0.04%	\$1,477
EDUCATION-CENTRAL OFFICE	86,804.00	2.72%	\$98,598
EDUCATION-FARIBAULT SCHOOLS	6,700.00	0.21%	\$7,610
EDUCATION-VO-TECH	23,697.00	0.74%	\$26,917
GAMING-ADMIN UNIT	198.00	0.01%	\$225
GAMBLING CONTROL	2,901.00	0.09%	\$3,295
GREATER MN CORP.	2,445.00	0.08%	\$2,777
HEALTH	93,562.00	2.93%	\$106,275
MEDICAL EXAMINERS	4,050.00	0.13%	\$4,600
NURSING	5,163.00	0.16%	\$5,865
PHARMACY	1,881.00	0.06%	\$2,137
DENTISTRY	2,557.00	0.08%	\$2,904
CHIROPRACTORS	1,460.00	0.05%	\$1,658
PSYCHOLOGY	1,192.00	0.04%	\$1,354
OPTOMETRY	474.00	0.01%	\$538
NURSING HOME ADM	726.00	0.02%	\$825
SOCIAL WRK & MNTL HLTH	1,613.00	0.05%	\$1,832
SOCIAL WRK LIC BD	728.00	0.02%	\$827
MARR & FAMILY THERAPY BD	599.00	0.02%	\$680

10.4
FINANCE

STATE OF MINNESOTA
ALLOCATION DETAIL

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
UNLIC MNTL HLTH PROV BD	789.00	0.02%	\$896
PODIATRY	302.00	0.01%	\$343
VETERINARY MEDICINE	546.00	0.02%	\$620
HEARING EXAMINER	5,757.00	0.18%	\$6,539
HIGHER ED COORD BD	13,457.00	0.42%	\$15,285
HIGHER ED FAC AUTH	35.00		\$40
HOUSING FINANCE	14,647.00	0.46%	\$16,637
HUMAN RIGHTS	2,333.00	0.07%	\$2,650
HUMAN SERVICES-CENTRAL OFFICE	140,583.00	4.40%	\$159,684
HUMAN SERVICES-INSTITUTIONS	93,160.00	2.92%	\$105,818
INDIAN AFFAIRS	1,413.00	0.04%	\$1,605
INVESTMENT BOARD	2,235.00	0.07%	\$2,539
IRON RANGE RESOURCES	18,890.00	0.59%	\$21,457
JOBS & TRAINING	256,511.00	8.03%	\$291,364
LABOR & INDUSTRY	51,644.00	1.62%	\$58,661
MILITARY AFFAIRS	23,212.00	0.73%	\$26,366
NATURAL RESOURCES	309,824.00	9.70%	\$351,921
BOXING	403.00	0.01%	\$458
BARBERS	678.00	0.02%	\$770
ELECTRICITY	4,742.00	0.15%	\$5,386
ARCHITECTS & ENG	2,781.00	0.09%	\$3,159
ABSTRACTORS	145.00		\$165
ACCOUNTANCY	2,470.00	0.08%	\$2,806
PEACE OFFICERS	2,117.00	0.07%	\$2,405
PARI-MUTUAL RACING	4,186.00	0.13%	\$4,755
PLANNING	9,964.00	0.31%	\$11,318
POLLUTION CONTROL	49,789.00	1.56%	\$56,554
PUB EMP RET ASSN	5,770.00	0.18%	\$6,554
PUBLIC SAFETY	527,306.00	16.51%	\$598,953
PUBLIC SERVICE	9,998.00	0.31%	\$11,356
PUBLIC UTIL COMM	3,429.00	0.11%	\$3,895
REVENUE	52,094.00	1.63%	\$59,172
SECRETARY OF STATE	14,824.00	0.46%	\$16,838
STATE LOTTERY	1,536.00	0.05%	\$1,745
STATE RETIREMENT	4,317.00	0.14%	\$4,904
STATE UNIV SYSTEM	167,988.00	5.26%	\$190,813
TEACHERS RETIREMENT	2,867.00	0.09%	\$3,257
TRADE & ECON DEV	37,603.00	1.18%	\$42,712
TRANSPORTATION	242,096.00	7.58%	\$274,990
TRANSPORTATION REG BD	455.00	0.01%	\$517
VETERANS AFFAIRS	7,328.00	0.23%	\$8,324
VETERANS HOME BD	24,443.00	0.77%	\$27,764
WASTE MGMT BD	3,703.00	0.12%	\$4,206
WRKRS COMP CT OF APPEALS	543.00	0.02%	\$617
ZOO	24,730.00	0.77%	\$28,090
OTHER	116,192.00	3.64%	\$131,981
COLUMN TOTAL	3,193,243.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED
COMPUTER REPORT

(F.Y. 1991 ACTUAL)

SCHEDULE 11.1

**STATE OF MINNESOTA
FINANCE - OTHER SERVICES
NATURE AND EXTENT OF SERVICES**

The Finance Department performs certain other services for state agencies including financial reporting, payroll, debt management, economic analysis, beginning farmers administration and rural finance. Financial reporting includes the costs of review and reporting on expenditures and revenues for the state and funding agencies. Costs are allowable and have been allocated based on the number of accounting transactions processed for each department in F.Y. 1991.

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 F.Y. 1991.

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

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

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TITLE	FINANCE		FINANCE-OTHER			
	OTHER TOTAL 11.2	GENERAL ADMIN 11.3	FIN'L REPORTING 11.4	SINGLE AUDIT 11.6	CENTRAL PAYROLL 11.5	GEN'L GOV'T
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)						
Depreciation @.0667 of Central Service Asset Inventory						
SALARIES	\$1,141,516		\$332,050	\$9,318	\$355,661	\$444,487
SERVICES	495,700		8,193	2,652	380,600	104,255
SUPPLIES	7,788		772		4,159	2,857
EQUIP.	2,894					2,894
OTHER/GRANTS						
DEPARTMENTAL EXPENDITURES	1,647,898		341,015	11,970	740,420	554,493
COST ADJUSTMENT:						
DEDUCTIONS:						
EQUIPMENT	(2,894)					(2,894)
OTHER/ GRANTS						
ALLOCATED ADDITIONS:						
FINANCE - FISCAL MGMT & ADMN						
FINANCE - DEPT ADMN	300,134	300,134				
COST BY FUNCTION	1,945,138	300,134	341,015	11,970	740,420	551,599
DISTRIBUTE ALLOCATED COSTS		(300,134)	62,219	2,184	135,091	100,640
ALLOCABLE COSTS	1,945,138		403,234	14,154	875,511	652,239
DISALLOWED	(652,239)					(652,239)
NET ALLOWED	\$1,292,899		\$403,234	\$14,154	\$875,511	

11.3
FINANCE
OTHER

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
FINANCE-OTHER			(\$300,134)
FINANCE-OTHER-FINANCIAL RPTG	341,015.00	20.73%	\$62,219
FINANCE-OTHER-CENTRAL PAYROLL	740,420.00	45.01%	\$135,091
FINANCE-OTHER-SINGLE AUDIT	11,970.00	0.73%	\$2,184
FINANCE-OTHER-GENL GOVT	551,599.00	33.53%	\$100,640
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	1,645,004.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

11.4
FINANCE
FINANCIAL
REPORTING

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
FINANCE-OTHER-FINANCIAL RPTG			(\$403,234)
EMPLOYEE RELATIONS	78,492.00	2.46%	\$9,912
MEDIATION SERVICES	1,686.00	0.05%	\$213
LEGISLATIVE AUDITS	2,221.00	0.07%	\$280
TREASURER	4,146.00	0.13%	\$524
ATTORNEY GENERAL	21,796.00	0.68%	\$2,752
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	2,925.00	0.09%	\$369
ADMIN-PROPERTY MGMT	1,840.00	0.06%	\$232
ADMIN-INTERTECH GRP	1,274.00	0.04%	\$161
ADMIN-INFO POL OFF	1,178.00	0.04%	\$149
ADMIN-OPERATIONS MGMT	16,067.00	0.50%	\$2,029
ADMIN-MATERIALS MGMT	1,834.00	0.06%	\$232
FINANCE - FISCAL MGMT & ADMN	29,156.00	0.91%	\$3,682
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	2,053.00	0.06%	\$259
ADMIN-BUILDING FUND	7,722.00	0.24%	\$975
ADMIN-PLANT MGMT	10,902.00	0.34%	\$1,377
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	0.17%	\$674
ADMIN-MICROGRAPHICS	1,976.00	0.06%	\$250
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.07%	\$282
ADMIN-STARS	400.00	0.01%	\$51
ADMIN-TELECOMMUNICATIONS	22,861.00	0.72%	\$2,887
ADMIN-MOTOR POOL	24,132.00	0.76%	\$3,047
ADMIN-STATE PRINTER	16,449.00	0.52%	\$2,077
ADMIN-CENTRAL STORES	21,159.00	0.66%	\$2,672
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	0.07%	\$298
ADMIN-COMMUTER VANS	474.00	0.01%	\$60
ADMIN-COMPUTER SERVICES	17,706.00	0.55%	\$2,236
ADMIN-ADDRESSING & INSERT	923.00	0.03%	\$117
ADMIN-CAPITOL PARKING	2,680.00	0.08%	\$338
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.02%	\$90
ADMIN-911 EMERGENCY	4,341.00	0.14%	\$548
ADMIN-RISK MGMT	1,230.00	0.04%	\$155
ADMIN-VOLUNTEER SERVICES	295.00	0.01%	\$37
ADMIN-OTHER	1,464.00	0.05%	\$185
AGRICULTURE	48,620.00	1.52%	\$6,140
ANIMAL HEALTH BD	4,396.00	0.14%	\$555
ARTS BOARD	3,842.00	0.12%	\$485
AUDITOR	5,446.00	0.17%	\$688
COMMERCE	29,101.00	0.91%	\$3,675
COMMUNICATION IMPAIRED BD	838.00	0.03%	\$106
COMMUNITY COLLEGE BD	147,632.00	4.62%	\$18,643
CORRECTIONS	145,450.00	4.55%	\$18,367
DISABILITY COUNCIL	1,300.00	0.04%	\$164
EDUCATION-CENTRAL OFFICE	86,804.00	2.72%	\$10,961
EDUCATION-FARIBAULT SCHOOLS	6,700.00	0.21%	\$846
EDUCATION-VO-TECH	23,697.00	0.74%	\$2,992
GAMING-ADMIN UNIT	198.00	0.01%	\$25
GAMBLING CONTROL	2,901.00	0.09%	\$366
GREATER MN CORP.	2,445.00	0.08%	\$309
HEALTH	93,562.00	2.93%	\$11,815
MEDICAL EXAMINERS	4,050.00	0.13%	\$511
NURSING	5,163.00	0.16%	\$652
PHARMACY	1,881.00	0.06%	\$238
DENTISTRY	2,557.00	0.08%	\$323
CHIROPRACTORS	1,460.00	0.05%	\$184
PSYCHOLOGY	1,192.00	0.04%	\$151
OPTOMETRY	474.00	0.01%	\$60
NURSING HOME ADM	726.00	0.02%	\$92
SOCIAL WRK & MNTL HLTH	1,613.00	0.05%	\$204
SOCIAL WRK LIC BD	728.00	0.02%	\$92
MARR & FAMILY THERAPY BD	599.00	0.02%	\$76

11.4
FINANCE
FINANCIAL
REPORTING

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
UNLIC MNTL HLTH PROV BD	789.00	0.02%	\$100
PODIATRY	302.00	0.01%	\$38
VETERINARY MEDICINE	546.00	0.02%	\$69
HEARING EXAMINER	5,757.00	0.18%	\$727
HIGHER ED COORD BD	13,457.00	0.42%	\$1,699
HIGHER ED FAC AUTH	35.00		\$4
HOUSING FINANCE	14,647.00	0.46%	\$1,850
HUMAN RIGHTS	2,333.00	0.07%	\$295
HUMAN SERVICES-CENTRAL OFFICE	140,583.00	4.40%	\$17,752
HUMAN SERVICES-INSTITUTIONS	93,160.00	2.92%	\$11,764
INDIAN AFFAIRS	1,413.00	0.04%	\$178
INVESTMENT BOARD	2,235.00	0.07%	\$282
IRON RANGE RESOURCES	18,890.00	0.59%	\$2,385
JOBS & TRAINING	256,511.00	8.03%	\$32,392
LABOR & INDUSTRY	51,644.00	1.62%	\$6,521
MILITARY AFFAIRS	23,212.00	0.73%	\$2,931
NATURAL RESOURCES	309,824.00	9.70%	\$39,124
BOXING	403.00	0.01%	\$51
BARBERS	678.00	0.02%	\$86
ELECTRICITY	4,742.00	0.15%	\$599
ARCHITECTS & ENG	2,781.00	0.09%	\$351
ABSTRACTORS	145.00		\$18
ACCOUNTANCY	2,470.00	0.08%	\$312
PEACE OFFICERS	2,117.00	0.07%	\$267
PARI-MUTUAL RACING	4,186.00	0.13%	\$529
PLANNING	9,964.00	0.31%	\$1,258
POLLUTION CONTROL	49,789.00	1.56%	\$6,287
PUB EMP RET ASSN	5,770.00	0.18%	\$729
PUBLIC SAFETY	527,306.00	16.51%	\$66,587
PUBLIC SERVICE	9,998.00	0.31%	\$1,263
PUBLIC UTIL COMM	3,429.00	0.11%	\$433
REVENUE	52,094.00	1.63%	\$6,578
SECRETARY OF STATE	14,824.00	0.46%	\$1,872
STATE LOTTERY	1,536.00	0.05%	\$194
STATE RETIREMENT	4,317.00	0.14%	\$545
STATE UNIV SYSTEM	167,988.00	5.26%	\$21,213
TEACHERS RETIREMENT	2,867.00	0.09%	\$362
TRADE & ECON DEV	37,603.00	1.18%	\$4,748
TRANSPORTATION	242,096.00	7.58%	\$30,571
TRANSPORTATION REG BD	455.00	0.01%	\$57
VETERANS AFFAIRS	7,328.00	0.23%	\$925
VETERANS HOME BD	24,443.00	0.77%	\$3,087
WASTE MGMT BD	3,703.00	0.12%	\$468
WRKRS COMP CT OF APPEALS	543.00	0.02%	\$69
ZOO	24,730.00	0.77%	\$3,123
OTHER	116,192.00	3.64%	\$14,671
COLUMN TOTAL	3,193,243.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED
COMPUTER REPORT

11.5
FINANCE
CENTRAL
PAYROLL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
FINANCE-OTHER-CENTRAL PAYROLL			(\$875,511)
EMPLOYEE RELATIONS	46,670.00	0.43%	\$3,749
MEDIATION SERVICES	5,036.00	0.05%	\$405
LEGISLATIVE AUDITS	17,126.00	0.16%	\$1,376
TREASURER	2,628.00	0.02%	\$211
ATTORNEY GENERAL	89,793.00	0.82%	\$7,213
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	11,814.00	0.11%	\$949
ADMIN-PROPERTY MGMT	10,455.00	0.10%	\$840
ADMIN-INTERTECH GRP	6,885.00	0.06%	\$553
ADMIN-INFO POL OFF	5,309.00	0.05%	\$426
ADMIN-OPERATIONS MGMT	3,436.00	0.03%	\$276
ADMIN-OPS MGMT-OTHER	609.00	0.01%	\$49
ADMIN-MATERIALS MGMT	18,166.00	0.17%	\$1,459
FINANCE - FISCAL MGMT & ADMN	40,930.00	0.38%	\$3,288
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	5,577.00	0.05%	\$448
ADMIN-BUILDING FUND	271.00		\$22
ADMIN-PLANT MGMT	49,047.00	0.45%	\$3,940
ADMIN-STATE REGISTER & DOCUMENTS	5,464.00	0.05%	\$439
ADMIN-MICROGRAPHICS	3,841.00	0.04%	\$309
ADMIN-ELECTRONICS EQUIPMENT RENTAL	1,776.00	0.02%	\$143
ADMIN-STARS	1,410.00	0.01%	\$113
ADMIN-TELECOMMUNICATIONS	1,604.00	0.01%	\$129
ADMIN-MOTOR POOL	4,156.00	0.04%	\$334
ADMIN-STATE PRINTER	165.00		\$13
ADMIN-CENTRAL STORES	4,642.00	0.04%	\$373
ADMIN-MTLS SERVICES DISTRIBUTION	4,747.00	0.04%	\$381
ADMIN-COMMUTER VANS	1,255.00	0.01%	\$101
ADMIN-COMPUTER SERVICES	70,537.00	0.65%	\$5,666
ADMIN-ADDRESSING & INSERT	27,815.00	0.26%	\$2,234
ADMIN-MATERIALS TRANSFER	3,192.00	0.03%	\$256
ADMIN-CAPITOL PARKING	2,917.00	0.03%	\$234
ADMIN-MGMT ANALYSIS-SP FD	3,409.00	0.03%	\$274
ADMIN-911 EMERGENCY	749.00	0.01%	\$60
ADMIN-RISK MGMT	575.00	0.01%	\$46
ADMIN-VOLUNTEER SERVICES	286.00		\$23
ADMIN-OTHER	920.00	0.01%	\$74
AGRICULTURE	120,841.00	1.11%	\$9,707
ANIMAL HEALTH BD	15,931.00	0.15%	\$1,280
ARTS BOARD	4,006.00	0.04%	\$322
AUDITOR	28,375.00	0.26%	\$2,279
COMMERCE	53,563.00	0.49%	\$4,302
COMMUNICATION IMPAIRED BD	203.00		\$16
COMMUNITY COLLEGE BD	529,137.00	4.85%	\$42,503
CORRECTIONS	603,886.00	5.54%	\$48,507
DISABILITY COUNCIL	2,323.00	0.02%	\$187
EDUCATION-CENTRAL OFFICE	136,390.00	1.25%	\$10,956
EDUCATION-FARIBAUT SCHOOLS	8,138.00	0.07%	\$654
EDUCATION-VO-TECH	30,125.00	0.28%	\$2,420
GAMING-ADMIN UNIT	500.00		\$40
GAMBLING CONTROL	6,249.00	0.06%	\$502
HEALTH	224,694.00	2.06%	\$18,049
MEDICAL EXAMINERS	6,826.00	0.06%	\$548
NURSING	5,819.00	0.05%	\$467
PHARMACY	1,445.00	0.01%	\$116
DENTISTRY	1,552.00	0.01%	\$125
CHIROPRACTORS	1,059.00	0.01%	\$85
PSYCHOLOGY	1,108.00	0.01%	\$89
OPTOMETRY	227.00		\$18
NURSING HOME ADM	491.00		\$39
SOCIAL WRK & MNTL HLTH	1,643.00	0.02%	\$132
SOCIAL WRK LIC BD	299.00		\$24

11.5
FINANCE
CENTRAL
PAYROLL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
MARR & FAMILY THERAPY BD	218.00		\$18
UNLIC MNTL HLTH PROV BD	222.00		\$18
PODIATRY	335.00		\$27
VETERINARY MEDICINE	423.00		\$34
HEARING EXAMINER	18,678.00	0.17%	\$1,500
HIGHER ED COORD BD	45,514.00	0.42%	\$3,656
HIGHER ED FAC AUTH	773.00	0.01%	\$62
HOUSING FINANCE	51,574.00	0.47%	\$4,143
HUMAN RIGHTS	16,783.00	0.15%	\$1,348
HUMAN SERVICES-CENTRAL OFFICE	276,087.00	2.53%	\$22,177
HUMAN SERVICES-INSTITUTIONS	1,909,415.00	17.52%	\$153,374
INDIAN AFFAIRS	1,634.00	0.01%	\$131
INVESTMENT BOARD	6,126.00	0.06%	\$492
IRON RANGE RESOURCES	30,774.00	0.28%	\$2,472
JOBS & TRAINING	517,731.00	4.75%	\$41,587
LABOR & INDUSTRY	104,171.00	0.96%	\$8,368
MILITARY AFFAIRS	108,622.00	1.00%	\$8,725
NATURAL RESOURCES	1,409,089.00	12.93%	\$113,185
BOXING	483.00		\$39
BARBERS	478.00		\$38
ELECTRICITY	5,139.00	0.05%	\$413
ARCHITECTS & ENG	1,684.00	0.02%	\$135
ACCOUNTANCY	1,000.00	0.01%	\$80
PEACE OFFICERS	2,400.00	0.02%	\$193
PARI-MUTUAL RACING	2,028.00	0.02%	\$163
PLANNING	27,991.00	0.26%	\$2,248
POLLUTION CONTROL	195,847.00	1.80%	\$15,731
PUB EMP RET ASSN	16,359.00	0.15%	\$1,314
PUBLIC SAFETY	523,116.00	4.80%	\$42,019
PUBLIC SERVICE	32,364.00	0.30%	\$2,600
PUBLIC UTIL COMM	9,726.00	0.09%	\$781
REVENUE	301,630.00	2.77%	\$24,228
SECRETARY OF STATE	22,949.00	0.21%	\$1,843
STATE LOTTERY	40,403.00	0.37%	\$3,245
STATE RETIREMENT	10,271.00	0.09%	\$825
STATE UNIV SYSTEM	1,001,486.00	9.19%	\$80,445
TEACHERS RETIREMENT	13,148.00	0.12%	\$1,056
TRADE & ECON DEV	78,209.00	0.72%	\$6,282
TRANSPORTATION	1,483,296.00	13.61%	\$119,146
TRANSPORTATION REG BD	2,455.00	0.02%	\$197
VETERANS AFFAIRS	8,584.00	0.08%	\$690
VETERANS HOME BD	142,761.00	1.31%	\$11,467
WASTE MGMT BD	10,182.00	0.09%	\$818
WRKRS COMP CT OF APPEALS	4,805.00	0.04%	\$386
ZOO	54,368.00	0.50%	\$4,367
OTHER	170,205.00	1.56%	\$13,672
COLUMN TOTAL	10,899,578.00	100.00%	

ALLOCATION BASIS:
SOURCE:

PAYROLL TRANSACTIONS PROCESSED
COMPUTER REPORT

11.6
FINANCE
SINGLE
AUDIT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
FINANCE-OTHER-SINGLE AUDIT			(\$14,154)
ATTORNEY GENERAL	861,867.40	0.04%	\$5
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
ADMIN-BUILDING FUND	4,609,816.00	0.20%	\$28
AGRICULTURE	1,160,673.37	0.05%	\$7
ANIMAL HEALTH BD	143,922.91	0.01%	\$1
ARTS BOARD	682,866.62	0.03%	\$4
COMMERCE	16,303.00		
COMMUNITY COLLEGE BD	5,177,823.22	0.22%	\$31
CORRECTIONS	2,753,075.12	0.12%	\$17
EDUCATION-CENTRAL OFFICE	204,438,437.90	8.76%	\$1,239
EDUCATION-VO-TECH	19,540,247.96	0.84%	\$118
HEALTH	67,350,007.48	2.88%	\$408
NURSING	80,377.00		
HIGHER ED COORD BD	1,831,427.10	0.08%	\$11
HOUSING FINANCE	62,688,232.08	2.69%	\$380
HUMAN RIGHTS	445,400.00	0.02%	\$3
HUMAN SERVICES-CENTRAL OFFICE	1,367,510,153.00	58.57%	\$8,290
HUMAN SERVICES-INSTITUTIONS	115,856.31		\$1
INDIAN AFFAIRS	50,549.60		
JOBS & TRAINING	201,658,276.03	8.64%	\$1,223
LABOR & INDUSTRY	2,804,736.95	0.12%	\$17
MILITARY AFFAIRS	10,426,123.18	0.45%	\$63
NATURAL RESOURCES	14,755,631.71	0.63%	\$89
PEACE OFFICERS	21,854.82		
PLANNING	2,057,375.58	0.09%	\$12
POLLUTION CONTROL	16,452,113.65	0.70%	\$100
PUBLIC SAFETY	12,798,514.55	0.55%	\$78
PUBLIC SERVICE	277,742.48	0.01%	\$2
STATE UNIV SYSTEM	4,747,445.40	0.20%	\$29
TRADE & ECON DEV	48,762,578.11	2.09%	\$296
TRANSPORTATION	269,390,087.49	11.54%	\$1,633
VETERANS HOME BD	3,368,561.00	0.14%	\$20
ZOO	37,028.00		
OTHER	7,719,977.71	0.33%	\$49
COLUMN TOTAL	2,334,735,082.73	100.00%	

ALLOCATION BASIS:
SOURCE:

FEDERAL CASH BASIS RECEIPTS
COMPUTER REPORT FINU8603

(F.Y. 1991 ACTUAL)

SCHEDULE 12.1

**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 positions for F.Y. 1991.

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

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

EMPLOYEE RELATIONS
 EMPLOYEE RELATIONS

TITLE	EMPLOYEE REL. TOTAL	GEN'L ADMIN	PERSNL ADMIN	OTHER
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)	12.2	12.3	12.4	
Depreciation @ .0667 of Central Service Asset Inventory				
SALARIES	\$7,595,431	\$355,911	\$4,634,594	\$2,604,926
SERVICES	183,715,919	987	1,430,247	182,284,685
SUPPLIES	1,171,379		278,889	892,490
EQUIP.	691,011		604,495	86,516
OTHER/GRANTS	2,978,566			2,978,566
DEPARTMENTAL EXPENDITURES	196,152,306	356,898	6,948,225	188,847,183
COST ADJUSTMENT:				
DEDUCTIONS:				
EQUIPMENT	(691,011)		(604,495)	(86,516)
OTHER/ GRANTS	(2,978,566)			(2,978,566)
ALLOCATED ADDITIONS:				
EQUIPMENT USE CHARGE	136,285	136,285		
ADMINISTRATIVE MGMT				
COMMR & PERSONL				
FISCAL				
FISCAL A				
FISCAL B				
PROPERTY MGMT				
LEASING	648	648		
INTERTECHNOLOGIES GROUP				
RECORDS MANAGEMENT	3,106	3,106		
TELE COMM	6,319	6,319		
INFORMATION POLICY OFFICE				
STATEWIDE SYSTEMS	44,211	44,211		
OPERATIONS MGMT				
CENTRAL MAIL	9,502	9,502		
EMPLOYEE ASSIST	2,552	2,552		
MATERIALS MGMT				
INVENTORY MGMT	867	867		
PROCUREMENT	12,989	12,989		
FINANCE - FISCAL MGMT & ADMN				
FINANCE - DEPT ADMN				
FINANCE - BUDGETS				
FINANCE - BUDGET CONTROL	3,953	3,953		
FINANCE - AGENCY CONTROLLERS	31,503	31,503		
FINANCE - BUDGET SUPPORT	5,107	5,107		
FINANCE - ACCOUNTING				
FINANCE - ACCOUNTING	89,157	89,157		
FINANCE - OTHER				
FINANCE - OTHER FINANCIAL RPTG	9,912	9,912		
FINANCE - OTHER CENTRAL PAYROLL	3,749	3,749		
FINANCE - OTHER SINGLE AUDIT				
COST BY FUNCTION	192,842,589	716,758	6,343,730	185,782,101
DISTRIBUTE ALLOCATED COSTS		(716,758)	23,666	693,092
ALLOCABLE COSTS	192,842,589		6,367,396	186,475,193
DISALLOWED	(186,475,193)			(186,475,193)
NET ALLOWED	\$6,367,396		\$6,367,396	

12.3
EMPLOYEE
RELATIONS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
EMPLOYEE RELATIONS			(\$716,758)
EMPLOYEE REL-PRSNL ADMN	6,343,730.00	3.30%	\$23,666
EMPLOYEE REL-ALL OTHER	185,782,101.00	96.70%	\$693,092
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	192,125,831.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

STATE
EMPLOYEE
RELATIONS
PRSNL ADMN

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
EMPLOYEE REL-PRSNL ADMN			(\$6,367,396)
MEDIATION SERVICES	22.02	0.06%	\$3,699
LEGISLATIVE AUDITS	69.77	0.18%	\$11,719
TREASURER	11.66	0.03%	\$1,958
ATTORNEY GENERAL	373.41	0.99%	\$62,720
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	43.79	0.12%	\$7,355
ADMIN-PROPERTY MGMT	32.74	0.09%	\$5,499
ADMIN-INTERTECH GRP	24.59	0.06%	\$4,130
ADMIN-INFO POL OFF	20.50	0.05%	\$3,443
ADMIN-OPERATIONS MGMT	24.90	0.07%	\$4,182
ADMIN-MATERIALS MGMT	56.00	0.15%	\$9,406
FINANCE - FISCAL MGMT & ADMN	118.97	0.31%	\$19,983
EMPLOYEE RELATIONS	193.84	0.51%	\$32,558
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	28.53	0.08%	\$4,792
ADMIN-PLANT MGMT	169.25	0.45%	\$28,428
ADMIN-STATE REGISTER & DOCUMENTS	19.41	0.05%	\$3,260
ADMIN-MICROGRAPHICS	14.77	0.04%	\$2,481
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2.25	0.01%	\$378
ADMIN-STARS	5.90	0.02%	\$991
ADMIN-TELECOMMUNICATIONS	4.95	0.01%	\$831
ADMIN-MOTOR POOL	17.86	0.05%	\$3,000
ADMIN-STATE PRINTER	59.44	0.16%	\$9,984
ADMIN-CENTRAL STORES	13.40	0.04%	\$2,251
ADMIN-MTLS SERVICES DISTRIBUTION	9.17	0.02%	\$1,540
ADMIN-COMMUTER VANS	0.77		\$129
ADMIN-COMPUTER SERVICES	249.26	0.66%	\$41,867
ADMIN-ADDRESSING & INSERT	6.83	0.02%	\$1,147
ADMIN-MATERIALS TRANSFER	12.00	0.03%	\$2,016
ADMIN-CAPITOL PARKING	1.90	0.01%	\$319
ADMIN-MGMT ANALYSIS-SP FD	14.49	0.04%	\$2,434
ADMIN-911 EMERGENCY	2.91	0.01%	\$489
ADMIN-RISK MGMT	0.90		\$151
ADMIN-VOLUNTEER SERVICES	0.70		\$118
ADMIN-OTHER	2.60	0.01%	\$437
AGRICULTURE	444.87	1.17%	\$74,723
ANIMAL HEALTH BD	37.16	0.10%	\$6,242
ARTS BOARD	16.00	0.04%	\$2,687
AUDITOR	108.78	0.29%	\$18,271
COMMERCE	218.83	0.58%	\$36,756
COMMUNICATION IMPAIRED BD	0.91		\$153
COMMUNITY COLLEGE BD	2,499.14	6.59%	\$419,770
CORRECTIONS	2,180.11	5.75%	\$366,184
DISABILITY COUNCIL	12.58	0.03%	\$2,113
EDUCATION-CENTRAL OFFICE	405.04	1.07%	\$68,033
EDUCATION-FARIBAUT SCHOOLS	185.72	0.49%	\$31,195
EDUCATION-VO-TECH	120.92	0.32%	\$20,310
GAMING-ADMIN UNIT	2.66	0.01%	\$447
GAMBLING CONTROL	29.33	0.08%	\$4,926
HEALTH	938.05	2.47%	\$157,560
MEDICAL EXAMINERS	24.00	0.06%	\$4,031
NURSING	23.33	0.06%	\$3,919
PHARMACY	7.00	0.02%	\$1,176
DENTISTRY	6.50	0.02%	\$1,092
CHIROPRACTORS	4.91	0.01%	\$825
PSYCHOLOGY	3.66	0.01%	\$615
OPTOMETRY	1.55		\$260
NURSING HOME ADM	2.00	0.01%	\$336
SOCIAL WRK & MNLT HLTH	5.91	0.02%	\$993
SOCIAL WRK LIC BD	0.83		\$139
MARR & FAMILY THERAPY BD	0.91		\$153
UNLIC MNLT HLTH PROV BD	1.16		\$195

12.4
EMPLOYEE
RELATIONS
PRSNL ADMN

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
VETERINARY MEDICINE	1.25		\$210
HEARING EXAMINER	75.12	0.20%	\$12,618
HIGHER ED COORD BD	71.26	0.19%	\$11,969
HIGHER ED FAC AUTH	3.00	0.01%	\$504
HOUSING FINANCE	135.87	0.36%	\$22,822
HUMAN RIGHTS	70.75	0.19%	\$11,884
HUMAN SERVICES-CENTRAL OFFICE	1,191.51	3.14%	\$200,133
HUMAN SERVICES-INSTITUTIONS	5,470.82	14.43%	\$918,911
INDIAN AFFAIRS	5.75	0.02%	\$966
INVESTMENT BOARD	24.75	0.07%	\$4,157
IRON RANGE RESOURCES	140.21	0.37%	\$23,550
JOBS & TRAINING	1,974.76	5.21%	\$331,692
LABOR & INDUSTRY	354.46	0.94%	\$59,537
MILITARY AFFAIRS	332.56	0.88%	\$55,859
NATURAL RESOURCES	2,602.38	6.86%	\$437,111
BOXING	1.50		\$252
BARBERS	2.00	0.01%	\$336
ELECTRICITY	20.83	0.05%	\$3,499
ARCHITECTS & ENG	6.70	0.02%	\$1,125
ACCOUNTANCY	4.00	0.01%	\$672
PARI-MUTUAL RACING	12.00	0.03%	\$2,016
PLANNING	105.71	0.28%	\$17,756
POLLUTION CONTROL	718.04	1.89%	\$120,606
PUB EMP RET ASSN	64.50	0.17%	\$10,834
PUBLIC SAFETY	1,833.25	4.84%	\$307,923
PUBLIC SERVICE	128.73	0.34%	\$21,622
PUBLIC UTIL COMM	38.20	0.10%	\$6,416
REVENUE	1,165.89	3.08%	\$195,830
SECRETARY OF STATE	70.66	0.19%	\$11,868
STATE LOTTERY	193.95	0.51%	\$32,577
STATE RETIREMENT	37.60	0.10%	\$6,316
STATE UNIV SYSTEM	4,859.91	12.82%	\$816,299
TEACHERS RETIREMENT	49.00	0.13%	\$8,230
TRADE & ECON DEV	238.91	0.63%	\$40,129
TRANSPORTATION	5,249.31	13.85%	\$881,705
TRANSPORTATION REG BD	9.08	0.02%	\$1,525
VETERANS AFFAIRS	35.33	0.09%	\$5,934
VETERANS HOME BD	475.74	1.25%	\$79,908
WASTE MGMT BD	52.08	0.14%	\$8,748
WRKRS COMP CT OF APPEALS	19.78	0.05%	\$3,322
ZOO	162.46	0.43%	\$27,288
OTHER	987.93	2.61%	\$165,938
COLUMN TOTAL	37,908.88	100.00%	

ALLOCATION BASIS:
SOURCE:

ACTUAL EMPLOYEE COUNTS
COMPLEMENT SUMMARY BY PAY PERIOD

(F.Y. 1991 ACTUAL)

SCHEDULE 13.1

**STATE OF MINNESOTA
MEDIATION SERVICES
NATURE AND EXTENT OF SERVICES**

The state Mediation Services Bureau conducts representation hearings for public and private sector collective bargainings and provides arbitration and mediation services at the request of parties to collective bargaining agreements. Costs are charged to the state General Fund and are not charged back to state agencies.

Costs of services provided to state agencies were developed by determining the percentage that meetings for representation, arbitration and mediation for state labor relations were to the total meetings conducted. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for F.Y. 1991.

Costs of services to other public and private sector employees are considered general government and have not been allocated.

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

MEDIATION SERVICES

TITLE	MEDIATION TOTAL	GENERAL ADMIN	STATE AGENCIES	OTHER
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)	13.2	13.3	13.4	
Depreciation @ .0667 of Central Service Asset Inventory				
SALARIES	\$1,154,839		\$10,915	\$1,143,724
SERVICES	434,643		3,368	431,275
SUPPLIES	14,890		111	14,779
EQUIP.	734		7	727
OTHER/GRANTS	220,053			220,053
DEPARTMENTAL EXPENDITURES	1,824,959		14,401	1,810,558
COST ADJUSTMENT:				
DEDUCTIONS:				
EQUIPMENT	(734)		(7)	(727)
OTHER/ GRANTS	(220,053)			(220,053)
ALLOCATED ADDITIONS:				
EQUIPMENT USE CHARGE	11,912	11,912		
ADMINISTRATIVE MGMT				
COMMR & PERSONL				
FISCAL				
FISCAL A				
FISCAL B				
PROPERTY MGMT				
LEASING				
INTERTECHNOLOGIES GROUP				
RECORDS MANAGEMENT	165	165		
TELE COMM	1,137	1,137		
INFORMATION POLICY OFFICE				
STATEWIDE SYSTEMS	2,168	2,168		
OPERATIONS MGMT				
CENTRAL MAIL	965	965		
EMPLOYEE ASSIST	290	290		
MATERIALS MGMT				
INVENTORY MGMT	185	185		
PROCUREMENT	1,858	1,858		
FINANCE - FISCAL MGMT & ADMN				
FINANCE - DEPT ADMN				
FINANCE - BUDGETS				
FINANCE - BUDGET CONTROL	85	85		
FINANCE - AGENCY CONTROLLERS	677	677		
FINANCE - BUDGET SUPPORT	358	358		
FINANCE - ACCOUNTING				
FINANCE - ACCOUNTING	1,915	1,915		
FINANCE - OTHER				
FINANCE - OTHER FINANCIAL RPTG	213	213		
FINANCE - OTHER CENTRAL PAYROLL	405	405		
FINANCE - OTHER SINGLE AUDIT				
EMPLOYEE RELATIONS				
EMPLOYEE REL - PRSNL ADMN	3,699	3,699		
COST BY FUNCTION	1,630,202	26,030	14,394	1,589,778
DISTRIBUTE ALLOCATED COSTS		(26,030)	234	25,796
ALLOCABLE COSTS	1,630,202		14,628	1,615,574
DISALLOWED	(1,615,574)			(1,615,574)
NET ALLOWED	\$14,628		\$14,628	

13.3
 MEDIATION
 SERVICES

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
MEDIATION SERVICES			(\$26,030)
MEDIATIONS SVCS—STATE AGENCIES	14,394.00	0.90%	\$234
MEDIATION SVCS—OTHER	1,589,778.00	99.10%	\$25,796
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	1,604,172.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

13.4
MEDIATION
SERVICES
STATE AGENCS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
MEDIATIONS SVCS--STATE AGENCIES			(\$14,628)
TREASURER	8.00	0.02%	\$3
ATTORNEY GENERAL	98.00	0.28%	\$41
(SECOND STEPDOWN)			
=====			
ADMIN--ADMINISTRATIVE MGMT	44.00	0.13%	\$19
ADMIN--PROPERTY MGMT	38.00	0.11%	\$16
ADMIN--INTERTECH GRP	24.50	0.07%	\$10
ADMIN--INFO POL OFF	19.00	0.05%	\$8
ADMIN--OPERATIONS MGMT	11.00	0.03%	\$5
ADMIN--MATERIALS MGMT	53.00	0.15%	\$22
FINANCE -- FISCAL MGMT & ADMN	72.00	0.21%	\$30
EMPLOYEE RELATIONS	34.00	0.10%	\$14
(USER AGENCIES)			
=====			
ADMIN--BUILDING CODE & CONST COORD	24.00	0.07%	\$10
ADMIN--PLANT MGMT	162.00	0.47%	\$68
ADMIN--STATE REGISTER & DOCUMENTS	21.00	0.06%	\$9
ADMIN--MICROGRAPHICS	12.00	0.03%	\$5
ADMIN--STARS	5.00	0.01%	\$2
ADMIN--TELECOMMUNICATIONS	5.50	0.02%	\$2
ADMIN--MOTOR POOL	17.00	0.05%	\$7
ADMIN--STATE PRINTER	61.00	0.18%	\$26
ADMIN--CENTRAL STORES	11.00	0.03%	\$5
ADMIN--MTLS SERVICES DISTRIBUTION	8.00	0.02%	\$3
ADMIN--COMPUTER SERVICES	266.00	0.77%	\$112
ADMIN--ADDRESSING & INSERT	15.00	0.04%	\$6
ADMIN--MATERIALS TRANSFER	11.00	0.03%	\$5
ADMIN--MGMT ANALYSIS--SP FD	9.00	0.03%	\$4
ADMIN--RISK MGMT	1.00		
ADMIN--VOLUNTEER SERVICES	1.00		
AGRICULTURE	442.00	1.27%	\$186
ANIMAL HEALTH BD	36.00	0.10%	\$15
ARTS BOARD	12.00	0.03%	\$5
AUDITOR	98.00	0.28%	\$41
COMMERCE	199.00	0.57%	\$84
COMMUNICATION IMPAIRED BD	1.00		
COMMUNITY COLLEGE BD	2,289.00	6.59%	\$965
CORRECTIONS	2,125.00	6.12%	\$895
DISABILITY COUNCIL	7.00	0.02%	\$3
EDUCATION--CENTRAL OFFICE	357.00	1.03%	\$150
EDUCATION--FARIBAULT SCHOOLS	197.00	0.57%	\$83
EDUCATION--VO--TECH	102.00	0.29%	\$43
HEALTH	869.00	2.50%	\$366
MEDICAL EXAMINERS	21.00	0.06%	\$9
NURSING	22.00	0.06%	\$9
PHARMACY	5.00	0.01%	\$2
DENTISTRY	6.00	0.02%	\$3
CHIROPRACTORS	4.00	0.01%	\$2
PSYCHOLOGY	2.00	0.01%	\$1
OPTOMETRY	1.00		
NURSING HOME ADM	1.00		
SOCIAL WRK LIC BD	7.00	0.02%	\$3
MARR & FAMILY THERAPY BD	1.00		
VETERINARY MEDICINE	2.00	0.01%	\$1
HEARING EXAMINER	31.00	0.09%	\$13
HIGHER ED COORD BD	34.00	0.10%	\$14
HIGHER ED FAC AUTH	2.00	0.01%	\$1
HOUSING FINANCE	124.00	0.36%	\$52
HUMAN RIGHTS	60.00	0.17%	\$25
HUMAN SERVICES--CENTRAL OFFICE	1,092.00	3.15%	\$460
HUMAN SERVICES--INSTITUTIONS	5,590.00	16.10%	\$2,356
INDIAN AFFAIRS	6.00	0.02%	\$3
INVESTMENT BOARD	15.00	0.04%	\$6
IRON RANGE RESOURCES	90.00	0.26%	\$38

13.4
 MEDIATION
 SERVICES
 STATE AGNCS

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
JOBS & TRAINING	1,833.00	5.28%	\$772
LABOR & INDUSTRY	330.00	0.95%	\$139
MILITARY AFFAIRS	341.00	0.98%	\$144
NATURAL RESOURCES	2,681.00	7.72%	\$1,130
BARBERS	2.00	0.01%	\$1
ELECTRICITY	17.00	0.05%	\$7
ARCHITECTS & ENG	6.00	0.02%	\$3
ACCOUNTANCY	3.00	0.01%	\$1
PLANNING	41.00	0.12%	\$17
POLLUTION CONTROL	677.00	1.95%	\$285
PUB EMP RET ASSN	62.00	0.18%	\$26
PUBLIC SAFETY	1,754.00	5.05%	\$739
PUBLIC SERVICE	117.00	0.34%	\$49
PUBLIC UTIL COMM	27.00	0.08%	\$11
REVENUE	1,065.00	3.07%	\$449
SECRETARY OF STATE	62.00	0.18%	\$26
STATE RETIREMENT	33.00	0.10%	\$14
STATE UNIV SYSTEM	4,293.00	12.37%	\$1,809
TEACHERS RETIREMENT	43.00	0.12%	\$18
TRADE & ECON DEV	224.00	0.65%	\$94
TRANSPORTATION	5,238.00	15.09%	\$2,207
TRANSPORTATION REG BD	5.00	0.01%	\$2
VETERANS AFFAIRS	29.00	0.08%	\$12
VETERANS HOME BD	529.00	1.52%	\$223
WASTE MGMT BD	48.00	0.14%	\$20
WRKRS COMP CT OF APPEALS	6.00	0.02%	\$3
ZOO	235.00	0.68%	\$99
OTHER	130.00	0.37%	\$62
 COLUMN TOTAL	 34,712.00	 100.00%	

ALLOCATION BASIS:
 SOURCE:

EMPLOYEES BY BARGAINING UNITS
 COMPUTER REPORT EMPLOYEES BY BARGAINING UNITS

(F.Y. 1991 ACTUAL)

SCHEDULE 14.1

**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 F.Y. 1991. 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 F.Y. 1991.

The department also has a Program Evaluation Unit which analyzes program delivery to improve efficiency, insure that federal and state requirements are followed, and determine whether programs are cost effective. Costs are allowable for some of these audits. These will be included in the F.Y. 1991 actual plan when information is available on the actual program audits for F.Y. 1991.

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

LEGISLATIVE AUDITS

TITLE	OLA TOTAL	GEN'L ADMIN 14.3	FIN'L AUDITS 14.4	PROGRAM AUDITS 14.5	SINGLE AUDITS 14.6
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)	14.2				
Depreciation @ .0667 of Central Service Asset Inventory					
SALARIES	\$3,088,217	\$323,447	\$1,915,384	\$645,983	\$203,403
SERVICES	469,804	469,804			
SUPPLIES	90,489	90,489			
EQUIP.	59,894	59,894			
OTHER/GRANTS					
DEPARTMENTAL EXPENDITURES	3,708,404	943,634	1,915,384	645,983	203,403
COST ADJUSTMENT:					
DEDUCTIONS:					
EQUIPMENT	(59,894)	(59,894)			
OTHER/ GRANTS					
ALLOCATED ADDITIONS:					
EQUIPMENT USE CHARGE	28,890	28,890			
ADMINISTRATIVE MGMT					
COMMR & PERSONL					
FISCAL					
FISCAL A					
FISCAL B					
PROPERTY MGMT					
LEASING	972	972			
INTERTECHNOLOGIES GROUP					
RECORDS MANAGEMENT	866	866			
TELE COMM	1,252	1,252			
INFORMATION POLICY OFFICE					
STATEWIDE SYSTEMS	2,507	2,507			
OPERATIONS MGMT					
CENTRAL MAIL	377	377			
EMPLOYEE ASSIST	918	918			
MATERIALS MGMT					
INVENTORY MGMT	402	402			
PROCUREMENT	2,660	2,660			
FINANCE - FISCAL MGMT & ADMN					
FINANCE - DEPT ADMN					
FINANCE - BUDGETS					
FINANCE - BUDGET CONTROL	112	112			
FINANCE - AGENCY CONTROLLERS	545	545			
FINANCE - BUDGET SUPPORT	538	538			
FINANCE - ACCOUNTING					
FINANCE - ACCOUNTING	2,523	2,523			
FINANCE - OTHER					
FINANCE - OTHER FINANCIAL RPTG	280	280			
FINANCE - OTHER CENTRAL PAYROLL	1,376	1,376			
FINANCE - OTHER SINGLE AUDIT					
EMPLOYEE RELATIONS					
EMPLOYEE REL - PRSNL ADMN	11,719	11,719			
COST BY FUNCTION	3,704,447	939,677	1,915,384	645,983	203,403
DISTRIBUTE ALLOCATED COSTS	1	(939,677)	650,991	219,554	69,133
ALLOCABLE COSTS	3,704,448		2,566,375	865,537	272,536
DISALLOWED					
NET ALLOWED	\$3,704,448		\$2,566,375	\$865,537	\$272,536

14.3
LEGISLATIVE
AUDITS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
LEGISLATIVE AUDITS			(\$939,677)
LEGIS AUDITS—FINANCIAL AUDITS	1,915,384.00	69.28%	\$650,991
LEGIS AUDITS—PROGRAM AUDITS	645,983.00	23.36%	\$219,554
LEGIS AUDITS—SINGLE AUDITS	203,404.00	7.36%	\$69,132
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	2,764,771.00	100.00%	

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

14.4
LEGISLATIVE
AUDITS
FINANCIAL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
LEGIS AUDITS--FINANCIAL AUDITS			(\$2,566,375)
TREASURER	1,144.00	1.79%	\$45,859
ATTORNEY GENERAL	484.50	0.76%	\$19,422
(SECOND STEPDOWN)			
=====			
ADMIN--ADMINISTRATIVE MGMT	2,469.50	3.86%	\$98,993
FINANCE -- FISCAL MGMT & ADMN	3,846.00	6.01%	\$154,172
EMPLOYEE RELATIONS	1,314.50	2.05%	\$52,693
LEGIS AUDITS--FINANCIAL AUDITS	2,275.00	3.55%	\$91,196
(USER AGENCIES)			
=====			
AGRICULTURE	917.50	1.43%	\$36,779
ARTS BOARD	413.00	0.65%	\$16,556
AUDITOR	386.00	0.60%	\$15,473
COMMERCE	628.50	0.98%	\$25,194
COMMUNICATION IMPAIRED BD	98.50	0.15%	\$3,949
COMMUNITY COLLEGE BD	6,038.00	9.43%	\$242,041
CORRECTIONS	2,400.40	3.75%	\$96,223
DISABILITY COUNCIL	253.50	0.40%	\$10,162
EDUCATION--CENTRAL OFFICE	1,501.00	2.34%	\$60,170
EDUCATION--VO--TECH	375.50	0.59%	\$15,052
GAMING--ADMIN UNIT	2.00		\$80
GREATER MN CORP.	658.00	1.03%	\$26,377
HEALTH	786.00	1.23%	\$31,508
MEDICAL EXAMINERS	72.00	0.11%	\$2,886
PHARMACY	164.50	0.26%	\$6,594
DENTISTRY	7.50	0.01%	\$301
CHIROPRACTORS	19.00	0.03%	\$762
OPTOMETRY	171.00	0.27%	\$6,855
SOCIAL WRK & MNTL HLTH	226.00	0.35%	\$9,060
HIGHER ED COORD BD	17.00	0.03%	\$681
HOUSING FINANCE	938.00	1.47%	\$37,601
HUMAN RIGHTS	399.50	0.62%	\$16,014
HUMAN SERVICES--CENTRAL OFFICE	2,017.80	3.15%	\$80,886
HUMAN SERVICES--INSTITUTIONS	2,005.50	3.13%	\$80,393
INVESTMENT BOARD	2,845.00	4.44%	\$114,046
IRON RANGE RESOURCES	860.50	1.34%	\$34,494
JOBS & TRAINING	2,285.00	3.57%	\$91,597
LABOR & INDUSTRY	855.00	1.34%	\$34,274
MILITARY AFFAIRS	331.50	0.52%	\$13,289
NATURAL RESOURCES	2,887.00	4.51%	\$115,729
ACCOUNTANCY	203.50	0.32%	\$8,158
PLANNING	309.50	0.48%	\$12,407
POLLUTION CONTROL	168.50	0.26%	\$6,755
PUB EMP RET ASSN	845.00	1.32%	\$33,873
PUBLIC SAFETY	1,350.00	2.11%	\$54,117
PUBLIC SERVICE	16.00	0.02%	\$641
REVENUE	2,775.00	4.33%	\$111,240
SECRETARY OF STATE	493.50	0.77%	\$19,783
STATE LOTTERY	743.00	1.16%	\$29,784
STATE RETIREMENT	1,409.50	2.20%	\$56,502
STATE UNIV SYSTEM	2,685.50	4.19%	\$107,652
TEACHERS RETIREMENT	869.00	1.36%	\$34,835
TRADE & ECON DEV	975.50	1.52%	\$39,104
TRANSPORTATION	2,932.50	4.58%	\$117,553
TRANSPORTATION REG BD	143.00	0.22%	\$5,732
VETERANS HOME BD	1,118.50	1.75%	\$44,837
WRKRS COMP CT OF APPEALS	2.00		\$80
ZOO	432.50	0.68%	\$17,337
OTHER	4,456.00	6.96%	\$178,624
COLUMN TOTAL	64,021.20	100.00%	

ALLOCATION BASIS:
SOURCE:

ACTUAL HOURS OF SERVICE
DEPUTY LEGISLATIVE AUDITOR

14.5
LEGISLATIVE
AUDITS
PROGRAM

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
LEGIS AUDITS-PROGRAM AUDITS			(\$865,537)
(SECOND STEPDOWN)			
=====			
TREASURER			
(USER AGENCIES)			
=====			
ADMIN-BUILDING FUND	100.00	0.35%	\$3,048
CORRECTIONS	472.00	1.66%	\$14,385
GREATER MN CORP.	550.00	1.94%	\$16,763
HUMAN SERVICES-CENTRAL OFFICE	1,855.00	6.53%	\$56,536
INVESTMENT BOARD	500.00	1.76%	\$15,239
NATURAL RESOURCES	384.00	1.35%	\$11,703
POLLUTION CONTROL	2,248.00	7.92%	\$68,514
OTHER	22,290.00	78.49%	\$679,349
 COLUMN TOTAL	 28,399.00	 100.00%	
ALLOCATION BASIS:	ACTUAL HOURS OF SERVICE		
SOURCE:	DEPUTY LEGISLATIVE AUDITOR		

14.6
 LEGISLATIVE
 AUDITS
 SINGLE

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
LEGIS AUDITS-SINGLE AUDITS			(\$272,536)
(SECOND STEPDOWN)			
=====			
FINANCE - FISCAL MGMT & ADMN	130.00	1.85%	\$5,036
LEGIS AUDITS-SINGLE AUDITS	368.00	5.23%	\$14,256
(USER AGENCIES)			
=====			
COMMUNITY COLLEGE BD	1,038.50	14.76%	\$40,232
EDUCATION-CENTRAL OFFICE	817.00	11.61%	\$31,651
EDUCATION-VO-TECH	268.00	3.81%	\$10,382
HEALTH	129.00	1.83%	\$4,997
HUMAN SERVICES-CENTRAL OFFICE	920.00	13.08%	\$35,641
JOBS & TRAINING	861.00	12.24%	\$33,355
LABOR & INDUSTRY	10.00	0.14%	\$387
MILITARY AFFAIRS	115.00	1.63%	\$4,455
NATURAL RESOURCES	281.00	3.99%	\$10,886
STATE UNIV SYSTEM	1,122.00	15.95%	\$43,466
TRADE & ECON DEV	287.00	4.08%	\$11,118
TRANSPORTATION	688.50	9.79%	\$26,672
OTHER			\$2
COLUMN TOTAL	7,035.00	100.00%	

ALLOCATION BASIS:
 SOURCE:

ACTUAL HOURS OF SERVICE
 DEPUTY LEGISLATIVE AUDITOR

(F.Y. 1991 ACTUAL)

SCHEDULE 15.1

**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.

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TREASURER

TITLE	TREASURER TOTAL	GENERAL ADMIN	TREASURY	OTHER
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)	15.2	15.3	15.4	
Depreciation @ .0667 of Central Service Asset Inventory				
SALARIES	\$513,736		\$222,368	\$291,348
SERVICES	108,873		50,588	58,107
SUPPLIES	14,604			14,604
EQUIP.	8,126			8,126
OTHER/GRANTS				
DEPARTMENTAL EXPENDITURES	645,139		272,954	372,185
COST ADJUSTMENT:				
DEDUCTIONS:				
EQUIPMENT	(8,126)			(8,126)
OTHER/ GRANTS				
ALLOCATED ADDITIONS:				
EQUIPMENT USE CHARGE	16,320	16,320		
ADMINISTRATIVE MGMT				
COMM & PERSONL				
FISCAL				
FISCAL A				
FISCAL B				
PROPERTY MGMT				
LEASING	648	648		
INTERTECHNOLOGIES GROUP				
RECORDS MANAGEMENT	2,294	2,294		
TELE COMM	274	274		
INFORMATION POLICY OFFICE				
STATEWIDE SYSTEMS	839	839		
OPERATIONS MGMT				
CENTRAL MAIL	108	108		
EMPLOYEE ASSIST	153	153		
MATERIALS MGMT				
INVENTORY MGMT	117	117		
PROCUREMENT	742	742		
FINANCE - FISCAL MGMT & ADMN				
FINANCE - DEPT ADMN				
FINANCE - BUDGETS				
FINANCE - BUDGET CONTROL	209	209		
FINANCE - AGENCY CONTROLLERS	1,019	1,019		
FINANCE - BUDGET SUPPORT	538	538		
FINANCE - ACCOUNTING				
FINANCE - ACCOUNTING	4,709	4,709		
FINANCE - OTHER				
FINANCE - OTHER FINANCIAL RPTG	524	524		
FINANCE - OTHER CENTRAL PAYROLL	211	211		
FINANCE - OTHER SINGLE AUDIT				
EMPLOYEE RELATIONS				
EMPLOYEE REL - PRSNL ADMN	1,958	1,958		
MEDIATION SERVICES				
MEDIATIONS SVCS - STATE AGENCIES	3	3		
LEGISLATIVE AUDITS				
LEGIS AUDITS - FINANCIAL AUDITS	45,859	45,859		
LEGIS AUDITS - PROGRAM AUDITS				
LEGIS AUDITS - SINGLE AUDITS				
COST BY FUNCTION	713,538	76,525	272,954	364,059
DISTRIBUTE ALLOCATED COSTS		(76,525)	32,790	43,735
ALLOCABLE COSTS	713,538		305,744	407,794
DISALLOWED	(407,794)			(407,794)
NET ALLOWED	\$305,744		\$305,744	

15.3
TREASURER

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
TREASURER			(\$76,525)
TREASURER-TREASURY	272,955.00	42.85%	\$32,790
TREASURER-OTHER	364,059.00	57.15%	\$43,735
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
COLUMN TOTAL	637,014.00	100.00%	

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

15.4
TREASURER
TREASURY

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
TREASURER-TREASURY			(\$305,745)
ATTORNEY GENERAL	21,796.00	0.36%	\$1,116
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	2,925.00	0.05%	\$150
ADMIN-PROPERTY MGMT	1,840.00	0.03%	\$94
ADMIN-INTERTECH GRP	1,274.00	0.02%	\$65
ADMIN-INFO POL OFF	1,178.00	0.02%	\$60
ADMIN-OPERATIONS MGMT	16,067.00	0.27%	\$822
ADMIN-MATERIALS MGMT	1,834.00	0.03%	\$94
FINANCE - FISCAL MGMT & ADMN	29,156.00	0.49%	\$1,492
EMPLOYEE RELATIONS	78,492.00	1.31%	\$4,018
MEDIATION SERVICES	1,686.00	0.03%	\$86
LEGISLATIVE AUDITS	2,221.00	0.04%	\$114
TREASURER	4,146.00	0.07%	\$212
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	2,053.00	0.03%	\$105
ADMIN-BUILDING FUND	7,722.00	0.13%	\$395
ADMIN-PLANT MGMT	10,902.00	0.18%	\$558
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	0.09%	\$273
ADMIN-MICROGRAPHICS	1,976.00	0.03%	\$101
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.04%	\$114
ADMIN-STARS	400.00	0.01%	\$20
ADMIN-TELECOMMUNICATIONS	22,861.00	0.38%	\$1,170
ADMIN-MOTOR POOL	24,132.00	0.40%	\$1,235
ADMIN-STATE PRINTER	16,449.00	0.28%	\$842
ADMIN-CENTRAL STORES	21,159.00	0.35%	\$1,083
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	0.04%	\$121
ADMIN-COMMUTER VANS	474.00	0.01%	\$24
ADMIN-COMPUTER SERVICES	17,706.00	0.30%	\$906
ADMIN-ADDRESSING & INSERT	923.00	0.02%	\$47
ADMIN-CAPITOL PARKING	2,680.00	0.04%	\$137
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.01%	\$37
ADMIN-911 EMERGENCY	4,341.00	0.07%	\$222
ADMIN-RISK MGMT	1,230.00	0.02%	\$63
ADMIN-VOLUNTEER SERVICES	295.00		\$15
ADMIN-OTHER	1,464.00	0.02%	\$75
AGRICULTURE	48,620.00	0.81%	\$2,489
ANIMAL HEALTH BD	4,396.00	0.07%	\$225
ARTS BOARD	3,842.00	0.06%	\$197
AUDITOR	5,446.00	0.09%	\$279
COMMERCE	29,101.00	0.49%	\$1,490
COMMUNITY COLLEGE BD	147,632.00	2.47%	\$7,557
CORRECTIONS	145,450.00	2.44%	\$7,445
DISABILITY COUNCIL	1,300.00	0.02%	\$67
EDUCATION-CENTRAL OFFICE	109,626.00	1.84%	\$5,612
EDUCATION-FARIBAULT SCHOOLS	6,700.00	0.11%	\$343
EDUCATION-VO-TECH	23,697.00	0.40%	\$1,213
GAMING-ADMIN UNIT	198.00		\$10
GAMBLING CONTROL	2,901.00	0.05%	\$148
HEALTH	93,562.00	1.57%	\$4,789
MEDICAL EXAMINERS	4,050.00	0.07%	\$207
NURSING	5,163.00	0.09%	\$264
PHARMACY	1,881.00	0.03%	\$96
DENTISTRY	2,557.00	0.04%	\$131
CHIROPRACTORS	1,460.00	0.02%	\$75
PSYCHOLOGY	1,192.00	0.02%	\$61
OPTOMETRY	474.00	0.01%	\$24
NURSING HOME ADM	726.00	0.01%	\$37
SOCIAL WRK & MNTL HLTH	1,613.00	0.03%	\$83
SOCIAL WRK LIC BD	728.00	0.01%	\$37
MARR & FAMILY THERAPY BD	599.00	0.01%	\$31
UNLIC MNTL HLTH PROV BD	789.00	0.01%	\$40
PODIATRY	302.00	0.01%	\$15

15.4
TREASURER
TREASURY

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
VETERINARY MEDICINE	546.00	0.01%	\$28
HEARING EXAMINER	5,757.00	0.10%	\$295
HIGHER ED COORD BD	92,894.00	1.56%	\$4,755
HIGHER ED FAC AUTH	35.00		\$2
HOUSING FINANCE	14,647.00	0.25%	\$750
HUMAN RIGHTS	2,333.00	0.04%	\$119
HUMAN SERVICES-CENTRAL OFFICE	351,375.00	5.88%	\$17,986
HUMAN SERVICES-INSTITUTIONS	93,160.00	1.56%	\$4,769
INDIAN AFFAIRS	1,413.00	0.02%	\$72
INVESTMENT BOARD	2,235.00	0.04%	\$114
IRON RANGE RESOURCES	18,890.00	0.32%	\$967
JOBS & TRAINING	256,511.00	4.29%	\$13,130
LABOR & INDUSTRY	51,644.00	0.86%	\$2,644
MILITARY AFFAIRS	23,212.00	0.39%	\$1,188
NATURAL RESOURCES	336,653.00	5.64%	\$17,233
BOXING	403.00	0.01%	\$21
BARBERS	678.00	0.01%	\$35
ELECTRICITY	4,742.00	0.08%	\$243
ARCHITECTS & ENG	2,781.00	0.05%	\$142
ABSTRACTORS	145.00		\$7
ACCOUNTANCY	2,470.00	0.04%	\$126
PEACE OFFICERS	2,117.00	0.04%	\$108
PARI-MUTUAL RACING	4,186.00	0.07%	\$214
PLANNING	9,964.00	0.17%	\$510
POLLUTION CONTROL	49,789.00	0.83%	\$2,549
PUB EMP RET ASSN	230,417.00	3.86%	\$11,795
PUBLIC SAFETY	586,510.00	9.82%	\$30,023
PUBLIC SERVICE	9,998.00	0.17%	\$512
PUBLIC UTIL COMM	3,429.00	0.06%	\$176
REVENUE	1,957,116.00	32.77%	\$100,182
SECRETARY OF STATE	14,824.00	0.25%	\$759
STATE LOTTERY	1,536.00	0.03%	\$79
STATE RETIREMENT	95,371.00	1.60%	\$4,882
STATE UNIV SYSTEM	191,987.00	3.21%	\$9,828
TEACHERS RETIREMENT	133,575.00	2.24%	\$6,838
TRADE & ECON DEV	37,603.00	0.63%	\$1,925
TRANSPORTATION	242,096.00	4.05%	\$12,393
VETERANS AFFAIRS	7,328.00	0.12%	\$375
VETERANS HOME BD	24,443.00	0.41%	\$1,251
WASTE MGMT BD	3,703.00	0.06%	\$190
WRKRS COMP CT OF APPEALS	543.00	0.01%	\$28
ZOO	24,730.00	0.41%	\$1,266
OTHER	125,065.00	2.09%	\$6,405
COLUMN TOTAL	5,972,892.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PLUS SUBSYSTEM WARRANTS
COMPUTER REPORT AND WARRANT LOGS

(F.Y. 1991 ACTUAL)

SCHEDULE 16.1

**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. 1991 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 OF COSTS TO BE ALLOCATED BY FUNCTION
ACTUAL 1991

ATTORNEY GENERAL

TITLE	ATTY GEN'L TOTAL 16.2	GEN'L ADMIN 16.3	LEGAL SERVICES 16.4	HEALTH BOARDS	OTHER
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)					
Depreciation @ .0667 of Central Service Asset Inventory					
SALARIES	\$17,249,695	\$2,453,479	\$10,605,662	\$791,525	\$3,399,029
SERVICES	2,783,961	1,233,559	1,079,997	121,064	349,311
SUPPLIES	574,772	262,504	243,364	35,106	33,798
EQUIP.	466,444	12,795	350,476	79,983	23,190
OTHER/GRANTS	672,423	9,812			662,611
DEPARTMENTAL EXPENDITURES	21,747,295	3,972,149	12,279,499	1,027,708	4,467,939
COST ADJUSTMENT:					
DEDUCTIONS:					
EQUIPMENT	(466,444)	(12,795)	(350,476)	(79,983)	(23,190)
OTHER/ GRANTS	(672,423)	(9,812)			(662,611)
ALLOCATED ADDITIONS:					
EQUIPMENT USE CHARGE	101,360	101,360			
ADMINISTRATIVE MGMT					
COMMR & PERSONL					
FISCAL					
FISCAL A					
FISCAL B					
PROPERTY MGMT					
LEASING	5,511	5,511			
INTERTECHNOLOGIES GROUP					
RECORDS MANAGEMENT	16,480	16,480			
TELE COMM	14,198	14,198			
INFORMATION POLICY OFFICE					
STATEWIDE SYSTEMS	698	698			
OPERATIONS MGMT					
CENTRAL MAIL	5,286	5,286			
EMPLOYEE ASSIST	4,916	4,916			
MATERIALS MGMT					
INVENTORY MGMT	1,174	1,174			
PROCUREMENT	10,824	10,824			
FINANCE - FISCAL MGMT & ADMN					
FINANCE - DEPT ADMN					
FINANCE - BUDGETS					
FINANCE - BUDGET CONTROL	1,098	1,098			
FINANCE - AGENCY CONTROLLERS	5,350	5,350			
FINANCE - BUDGET SUPPORT	7,975	7,975			
FINANCE - ACCOUNTING					
FINANCE - ACCOUNTING	24,757	24,757			
FINANCE - OTHER					
FINANCE - OTHER FINANCIAL RPTG	2,752	2,752			
FINANCE - OTHER CENTRAL PAYROLL	7,213	7,213			
FINANCE - OTHER SINGLE AUDIT	5	5			
EMPLOYEE RELATIONS					
EMPLOYEE REL - PRSNL ADMN	62,720	62,720			
MEDIATION SERVICES					
MEDIATIONS SVCS - STATE AGENCIES	41	41			
LEGISLATIVE AUDITS					
LEGIS AUDITS - FINANCIAL AUDITS	19,422	19,422			
LEGIS AUDITS - PROGRAM AUDITS					
LEGIS AUDITS - SINGLE AUDITS					
TREASURER					
TREASURER - TREASURY	1,116	1,116			
ATTORNEY GENERAL					
ATTY GENL - LEGAL SERVICES					
STATE AUDITOR - SINGLE AUDITS					
ISB CREDIT					
COST BY FUNCTION	20,901,324	4,242,438	11,929,023	947,725	3,782,138
DISTRIBUTE ALLOCATED COSTS		(4,242,438)	3,037,907	241,353	963,179
ALLOCABLE COSTS	20,901,325		14,966,930	1,189,078	4,745,317
DISALLOWED	(5,934,395)			(1,189,078)	(4,745,317)
NET ALLOWED	\$14,966,930		\$14,966,930		

18.3
ATTORNEY
GENERAL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ATTORNEY GENERAL			(\$4,242,438)
ATTY GENL-LEGAL SERVICES	11,929,023.00	71.61%	\$3,037,907
ATTY GENL-HEALTH BOARDS	947,725.00	5.69%	\$241,353
ATTY GENL-OTHER	3,782,138.00	22.70%	\$963,179
(SECOND STEPDOWN)			
=====			
(USER AGENCIES)			
=====			
OTHER			(\$1)
COLUMN TOTAL	16,658,886.00	100.00%	
ALLOCATION BASIS:	DEPARTMENTAL EXPENDITURES		
SOURCE:	CLOSING MANAGERS FINANCIAL REPORT		

16.4
ATTORNEY
GENERAL
LEGAL SVCS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
ATTY GENL-LEGAL SERVICES			(\$14,966,930)
(SECOND STEPDOWN)			
=====			
ADMIN-ADMINISTRATIVE MGMT	2,967.00	0.56%	\$83,348
FINANCE - FISCAL MGMT & ADMN	309.50	0.06%	\$8,694
EMPLOYEE RELATIONS	775.20	0.15%	\$21,777
MEDIATION SERVICES	249.50	0.05%	\$7,009
LEGISLATIVE AUDITS	130.60	0.02%	\$3,669
TREASURER	156.60	0.03%	\$4,399
ATTORNEY GENERAL	231,821.40	43.51%	\$6,512,287
(USER AGENCIES)			
=====			
OTHER	296,376.10	55.63%	\$8,325,747
COLUMN TOTAL	532,785.90	100.00%	

ALLOCATION BASIS:
SOURCE:

HOURS OF SERVICES PROVIDED TO CENTRAL SERVICE AGEI
ATTORNEY GENERAL TIME RECORDS

(F.Y. 1991 ACTUAL)

SCHEDULE 17.1

**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 F.Y. 1991.

Ref.: A-102, Attachment P.

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991 STATE AUDITORS

TITLE	SINGLE AUDITS
FIRST ALLOCATION: (Number of Detailed Allocation Schedule)	17.2
Depreciation @ .0667 of Central Service Asset Inventory	
SALARIES	
SERVICES	72,370
SUPPLIES	730
EQUIP.	1,681
OTHER/GRANTS	
DEPARTMENTAL EXPENDITURES	74,781
COST ADJUSTMENT:	
DEDUCTIONS:	
EQUIPMENT	(1,681)
OTHER/ GRANTS	
ALLOCATED ADDITIONS:	
COST BY FUNCTION	73,100
DISTRIBUTE ALLOCATED COSTS	73,100
ALLOCABLE COSTS	73,100
DISALLOWED	
NET ALLOWED	\$73,100

17.3
STATE
AUDITOR
SINGLE AUDTS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
STATE AUDITOR			(\$73,100)
(SECOND STEPDOWN)			
=====			
ATTORNEY GENERAL	861,867.40	0.04%	\$27
(USER AGENCIES)			
=====			
ADMIN-BUILDING FUND	4,609,816.00	0.20%	\$144
AGRICULTURE	1,160,673.37	0.05%	\$36
ANIMAL HEALTH BD	143,922.91	0.01%	\$5
ARTS BOARD	682,866.62	0.03%	\$21
COMMERCE	16,303.00		\$1
COMMUNITY COLLEGE BD	5,177,823.22	0.22%	\$162
CORRECTIONS	2,753,075.12	0.12%	\$86
EDUCATION-CENTRAL OFFICE	204,438,437.90	8.76%	\$6,401
EDUCATION-VO-TECH	19,540,247.96	0.84%	\$612
HEALTH	67,350,007.48	2.88%	\$2,109
NURSING	80,377.00		\$3
HIGHER ED COORD BD	1,831,427.10	0.08%	\$57
HOUSING FINANCE	62,688,232.08	2.69%	\$1,963
HUMAN RIGHTS	445,400.00	0.02%	\$14
HUMAN SERVICES-CENTRAL OFFICE	1,367,510,153.00	58.57%	\$42,816
HUMAN SERVICES-INSTITUTIONS	115,856.31		\$4
INDIAN AFFAIRS	50,549.60		\$2
JOBS & TRAINING	201,658,276.03	8.64%	\$6,314
LABOR & INDUSTRY	2,804,736.95	0.12%	\$88
MILITARY AFFAIRS	10,426,123.18	0.45%	\$326
NATURAL RESOURCES	14,755,631.71	0.63%	\$462
PEACE OFFICERS	21,854.82		\$1
PLANNING	2,057,375.58	0.09%	\$64
POLLUTION CONTROL	16,452,113.65	0.70%	\$515
PUBLIC SAFETY	12,798,514.55	0.55%	\$401
PUBLIC SERVICE	277,742.48	0.01%	\$9
STATE UNIV SYSTEM	4,747,445.40	0.20%	\$149
TRADE & ECON DEV	48,762,578.11	2.09%	\$1,527
TRANSPORTATION	269,390,087.49	11.54%	\$8,435
VETERANS HOME BD	3,368,561.00	0.14%	\$105
ZOO	37,028.00		\$1
OTHER	7,719,977.71	0.33%	\$240
COLUMN TOTAL	2,334,735,082.73	100.00%	

ALLOCATION BASIS:
SOURCE:

FEDERAL CASH BASIS RECEIPTS
COMPUTER REPORT FINU 8603

(F.Y. 1991 ACTUAL)

SCHEDULE 18.1

**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 allocation received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TITLE	ADMINISTRATION					
	ADMIN MGMT TOTAL	GENERAL ADMIN	COMMR & PERSONL	FISCAL	MGMT ANALYSIS	OTHER
SECOND ALLOCATION:	18.2	18.3	18.4	18.5		
ALLOCATED ADDITIONS:						
(FIRST STEPDOWN)						
ADMINISTRATIVE MGMT						
COMMR & PERSONL	60,723	60,723				
FISCAL						
FISCAL A	22,879	22,879				
FISCAL B						
PROPERTY MGMT						
LEASING	1,945	1,945				
INTERTECHNOLOGIES GROUP						
RECORDS MANAGEMENT	1,824	1,824				
TELE COMM	1,366	1,366				
INFORMATION POLICY OFFICE						
STATEWIDE SYSTEMS	596	596				
OPERATIONS MGMT						
CENTRAL MAIL	238	238				
EMPLOYEE ASSIST	576	576				
MATERIALS MGMT						
INVENTORY MGMT	341	341				
PROCUREMENT	1,361	1,361				
FINANCE - FISCAL MGMT & ADMN						
FINANCE - DEPT ADMN						
FINANCE - BUDGETS						
FINANCE - BUDGET CONTROL	147	147				
FINANCE - AGENCY CONTROLLERS	718	718				
FINANCE - BUDGET SUPPORT	986	986				
FINANCE - ACCOUNTING						
FINANCE - ACCOUNTING	3,322	3,322				
FINANCE - OTHER						
FINANCE - OTHER FINANCIAL RPTG	369	369				
FINANCE - OTHER CENTRAL PAYROLL	949	949				
FINANCE - OTHER SINGLE AUDIT						
EMPLOYEE RELATIONS						
EMPLOYEE REL - PRSNL ADMN	7,355	7,355				
MEDIATION SERVICES						
MEDIATIONS SVCS - STATE AGENCIES	19	19				
LEGISLATIVE AUDITS						
LEGIS AUDITS - FINANCIAL AUDITS	98,993	98,993				
LEGIS AUDITS - PROGRAM AUDITS						
LEGIS AUDITS - SINGLE AUDITS						
TREASURER						
TREASURER - TREASURY	150	150				
ATTORNEY GENERAL						
ATTY GENL - LEGAL SERVICES	83,348	83,348				
STATE AUDITOR - SINGLE AUDITS						
ISB CREDIT	(196)	(196)				
(SECOND STEPDOWN)						
ATTORNEY GENERAL						
ATTY GENL - LEGAL SERVICES						
ATTORNEY GENERAL DIRECT BILLED CREDIT	(65,241)	(65,241)				
ALLOCATED ADDITIONS	222,768	222,768				
DISTRIBUTED ALLOCATED COSTS		(222,768)	97,848	57,190	41,240	26,490
ALLOCABLE COSTS			97,848	57,190	41,240	26,490
DISALLOWED	(67,730)				(41,240)	(26,490)
NET ALLOCATED	\$155,038		\$97,848	\$57,190		

18.3
ADMIN
MGMT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN) =====			
(SECOND STEPDOWN) =====			
ADMIN-ADMINISTRATIVE MGMT			(\$222,768)
ADMIN-ADMIN MGMT-COMMR & PERSONL	1,157,351.00	43.92%	\$97,848
ADMIN-ADMIN MGMT-FISCAL	676,441.00	25.67%	\$57,190
ADMIN-ADMIN MGMT-MGMT ANALYSIS	487,783.00	18.51%	\$41,240
ADMIN-ADMIN MGMT-OTHER	313,325.00	11.89%	\$26,490
(USER AGENCIES) =====			
COLUMN TOTAL	2,634,900.00	100.00%	
ALLOCATION BASIS: SOURCE:	DEPARTMENTAL EXPENDITURES CLOSING MANAGERS FINANCIAL REPORT		

18.4
 ADMN MGMT
 COMMR &
 PRSNL
 ALLOCATION CALCULATION

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991
 UNITS PERCENT

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

ADMIN-ADMIN MGMT-COMMR & PERSONL			(\$97,848)
ADMIN-PROPERTY MGMT	32.74	4.11%	\$4,024
ADMIN-INTERTECH GRP	24.59	3.09%	\$3,023
ADMIN-INFO POL OFF	20.50	2.58%	\$2,520
ADMIN-OPERATIONS MGMT	24.90	3.13%	\$3,061
ADMIN-MATERIALS MGMT	56.00	7.03%	\$6,884

(USER AGENCIES)

=====

ADMIN-BUILDING CODE & CONST COORD	28.53	3.58%	\$3,507
ADMIN-PLANT MGMT	169.25	21.26%	\$20,804
ADMIN-STATE REGISTER & DOCUMENTS	19.41	2.44%	\$2,386
ADMIN-MICROGRAPHICS	14.77	1.86%	\$1,816
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2.25	0.28%	\$277
ADMIN-STARS	5.90	0.74%	\$725
ADMIN-TELECOMMUNICATIONS	4.95	0.62%	\$608
ADMIN-MOTOR POOL	17.86	2.24%	\$2,195
ADMIN-STATE PRINTER	59.44	7.47%	\$7,306
ADMIN-CENTRAL STORES	13.40	1.68%	\$1,647
ADMIN-MTLS SERVICES DISTRIBUTION	9.17	1.15%	\$1,127
ADMIN-COMMUTER VANS	0.77	0.10%	\$95
ADMIN-COMPUTER SERVICES	249.26	31.31%	\$30,639
ADMIN-ADDRESSING & INSERT	6.83	0.86%	\$840
ADMIN-MATERIALS TRANSFER	12.00	1.51%	\$1,475
ADMIN-CAPITOL PARKING	1.90	0.24%	\$234
ADMIN-MGMT ANALYSIS-SP FD	14.49	1.82%	\$1,781
ADMIN-911 EMERGENCY	2.91	0.37%	\$358
ADMIN-RISK MGMT	0.90	0.11%	\$111
ADMIN-VOLUNTEER SERVICES	0.70	0.09%	\$86
ADMIN-OTHER	2.60	0.33%	\$320
OTHER			(\$1)

COLUMN TOTAL

796.02 100.00%

ALLOCATION BASIS:
 SOURCE:

FY 1991 ACTUAL EMPLOYEE COUNT
 COMPLEMENT SUMMARY BY PAY PERIOD

18.5
 ADMN MGMT
 FISCAL

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN) =====			
(SECOND STEPDOWN) =====			
ADMIN-ADMIN MGMT-FISCAL			(\$57,190)
ADMIN-ADMIN MGMT-FISCAL-A	282,617.00	41.78%	\$23,894
ADMIN-ADMIN MGMT-FISCAL-B	393,824.00	58.22%	\$33,296
(USER AGENCIES) =====			
COLUMN TOTAL	676,441.00	100.00%	

ALLOCATION BASIS:
 SOURCE:

TIME IDENTIFIED BETWEEN GENERAL FUND AND OTHER FUN
 MANAGERS REPORT

18.5A
ADMN MGMT
FISCAL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN) =====			
(SECOND STEPDOWN) =====			
ADMIN-ADMIN MGMT-FISCAL-A			(\$23,894)
ADMIN-PROPERTY MGMT	1,840.00	5.50%	\$1,315
ADMIN-INTERTECH GRP	1,274.00	3.81%	\$911
ADMIN-INFO POL OFF	1,178.00	3.52%	\$842
ADMIN-OPERATIONS MGMT	16,067.00	48.06%	\$11,483
ADMIN-MATERIALS MGMT	1,834.00	5.49%	\$1,311
(USER AGENCIES) =====			
ADMIN-BUILDING CODE & CONST COORD	2,053.00	6.14%	\$1,467
ADMIN-BUILDING FUND	7,722.00	23.10%	\$5,519
ADMIN-OTHER	1,464.00	4.38%	\$1,046
COLUMN TOTAL	33,432.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED IN FY 1991
COMPUTER REPORT

18.5B
ADMN MGMT
FISCAL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
(SECOND STEPDOWN)			
=====			
ADMIN-ADMIN MGMT-FISCAL-B			(\$33,296)
(USER AGENCIES)			
=====			
ADMIN-PLANT MGMT	10,902.00	8.01%	\$2,666
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	3.92%	\$1,305
ADMIN-MICROGRAPHICS	1,976.00	1.45%	\$483
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	1.64%	\$546
ADMIN-STARS	400.00	0.29%	\$98
ADMIN-TELECOMMUNICATIONS	22,861.00	16.79%	\$5,590
ADMIN-MOTOR POOL	24,132.00	17.72%	\$5,900
ADMIN-STATE PRINTER	16,449.00	12.08%	\$4,022
ADMIN-CENTRAL STORES	21,159.00	15.54%	\$5,173
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	1.73%	\$578
ADMIN-COMMUTER VANS	474.00	0.35%	\$116
ADMIN-COMPUTER SERVICES	17,706.00	13.00%	\$4,329
ADMIN-ADDRESSING & INSERT	923.00	0.68%	\$226
ADMIN-CAPITOL PARKING	2,680.00	1.97%	\$655
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.53%	\$175
ADMIN-911 EMERGENCY	4,341.00	3.19%	\$1,061
ADMIN-RISK MGMT	1,230.00	0.90%	\$301
ADMIN-VOLUNTEER SERVICES	295.00	0.22%	\$72
COLUMN TOTAL	136,179.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED IN FY 1991
COMPUTER REPORT

(F.Y. 1991 ACTUAL)

SCHEDULE 19.1

**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.

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TITLE	ADMINISTRATION		PROPERTY MGMT	
	PROPERTY MGMT	GENERAL ADMIN	LEASING	OTHER
SECOND ALLOCATION:	19.2	19.3	19.4	
ALLOCATED ADDITIONS:				
(FIRST STEPDOWN)				
ADMINISTRATIVE MGMT				
COMMR & PERSONL				
FISCAL				
FISCAL A				
FISCAL B				
PROPERTY MGMT				
LEASING				
INTERTECHNOLOGIES GROUP				
RECORDS MANAGEMENT	195	195		
TELE COMM	2,294	2,294		
INFORMATION POLICY OFFICE				
STATEWIDE SYSTEMS	175	175		
OPERATIONS MGMT				
CENTRAL MAIL	379	379		
EMPLOYEE ASSIST	431	431		
MATERIALS MGMT				
INVENTORY MGMT	274	274		
PROCUREMENT	2,165	2,165		
FINANCE - FISCAL MGMT & ADMN				
FINANCE - DEPT ADMN				
FINANCE - BUDGETS				
FINANCE - BUDGET CONTROL	93	93		
FINANCE - AGENCY CONTROLLERS	451	451		
FINANCE - BUDGET SUPPORT	717	717		
FINANCE - ACCOUNTING				
FINANCE - ACCOUNTING	2,090	2,090		
FINANCE - OTHER				
FINANCE - OTHER FINANCIAL RPTG	232	232		
FINANCE - OTHER CENTRAL PAYROLL	840	840		
FINANCE - OTHER SINGLE AUDIT				
EMPLOYEE RELATIONS				
EMPLOYEE REL - PRSNL ADMN	5,499	5,499		
MEDIATION SERVICES				
MEDIATIONS SVCS - STATE AGENCIES	16	16		
LEGISLATIVE AUDITS				
LEGIS AUDITS - FINANCIAL AUDITS				
LEGIS AUDITS - PROGRAM AUDITS				
LEGIS AUDITS - SINGLE AUDITS				
TREASURER				
TREASURER - TREASURY	94	94		
ATTORNEY GENERAL				
ATTY GENL - LEGAL SERVICES				
STATE AUDITOR - SINGLE AUDITS				
ISB CREDIT	(57)	(57)		
(SECOND STEPDOWN)				
ADMINISTRATIVE MGMT				
COMMR & PERSONL	4,024	4,024		
FISCAL				
FISCAL A	1,315	1,315		
FISCAL B				
ALLOCATED ADDITIONS	21,227	21,227		
DISTRIBUTED ALLOCATED COSTS		(21,227)		
ALLOCABLE COSTS	21,227		2,956	18,271
DISALLOWED	(18,271)			(18,271)
NET ALLOCATED	\$2,956		\$2,956	

19.3
PROPERTY
MGMT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN) =====			
(SECOND STEPDOWN) =====			
ADMIN - PROPERTY MGMT			(\$21,227)
ADMIN - PROPERTY MGMT - LEASING	262,995.00	13.92%	\$2,956
ADMIN - PROPERTY MGMT - OTHER	1,625,704.00	86.08%	\$18,271
(USER AGENCIES) =====			
COLUMN TOTAL	1,888,699.00	100.00%	

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

19.4
PROP MGMT
LEASING

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
(SECOND STEPDOWN)			
=====			
ADMIN-PROPERTY MGMT-LEASING			(\$2,956)
ADMIN-INTERTECH GRP	6.00	0.71%	\$21
ADMIN-INFO POL OFF	1.00	0.12%	\$4
ADMIN-OPERATIONS MGMT	2.00	0.24%	\$7
ADMIN-MATERIALS MGMT	3.00	0.36%	\$11
FINANCE - FISCAL MGMT & ADMIN	3.00	0.36%	\$11
EMPLOYEE RELATIONS	2.00	0.24%	\$7
LEGISLATIVE AUDITS	3.00	0.36%	\$11
TREASURER	2.00	0.24%	\$7
ATTORNEY GENERAL	17.00	2.02%	\$60
(USER AGENCIES)			
=====			
ADMIN-BUILDING CODE & CONST COORD	3.00	0.36%	\$11
ADMIN-PLANT MGMT	50.00	5.95%	\$176
ADMIN-STATE REGISTER & DOCUMENTS	1.00	0.12%	\$4
ADMIN-ELECTRONICS EQUIPMENT RENTAL	1.00	0.12%	\$4
ADMIN-TELECOMMUNICATIONS	3.00	0.36%	\$11
ADMIN-MOTOR POOL	1.00	0.12%	\$4
ADMIN-STATE PRINTER	1.00	0.12%	\$4
ADMIN-CENTRAL STORES	1.00	0.12%	\$4
ADMIN-ADDRESSING & INSERT	6.00	0.71%	\$21
ADMIN-MGMT ANALYSIS-SP FD	3.00	0.36%	\$11
ADMIN-RISK MGMT	1.00	0.12%	\$4
ADMIN-VOLUNTEER SERVICES	1.00	0.12%	\$4
AGRICULTURE	16.00	1.90%	\$56
ARTS BOARD	1.00	0.12%	\$4
AUDITOR	1.00	0.12%	\$4
COMMERCE	1.00	0.12%	\$4
COMMUNITY COLLEGE BD	14.00	1.66%	\$49
CORRECTIONS	35.00	4.16%	\$123
DISABILITY COUNCIL	1.00	0.12%	\$4
EDUCATION-CENTRAL OFFICE	4.00	0.48%	\$14
EDUCATION-FARIBAULT SCHOOLS	2.00	0.24%	\$7
EDUCATION-VO-TECH	2.00	0.24%	\$7
GAMING-ADMIN UNIT	6.00	0.71%	\$21
GAMBLING CONTROL	5.00	0.59%	\$18
HEALTH	12.00	1.43%	\$42
MEDICAL EXAMINERS	2.00	0.24%	\$7
NURSING	2.00	0.24%	\$7
PHARMACY	2.00	0.24%	\$7
DENTISTRY	2.00	0.24%	\$7
CHIROPRACTORS	2.00	0.24%	\$7
PSYCHOLOGY	2.00	0.24%	\$7
OPTOMETRY	3.00	0.36%	\$11
NURSING HOME ADM	1.00	0.12%	\$4
SOCIAL WRK & MNTL HLTH	1.00	0.12%	\$4
MARR & FAMILY THERAPY BD	1.00	0.12%	\$4
VETERINARY MEDICINE	2.00	0.24%	\$7
HEARING EXAMINER	4.00	0.48%	\$14
HIGHER ED COORD BD	1.00	0.12%	\$4
HOUSING FINANCE	5.00	0.59%	\$18
HUMAN RIGHTS	8.00	0.95%	\$28
HUMAN SERVICES-CENTRAL OFFICE	23.00	2.73%	\$81
HUMAN SERVICES-INSTITUTIONS	29.00	3.45%	\$102
INDIAN AFFAIRS	2.00	0.24%	\$7
IRON RANGE RESOURCES	3.00	0.36%	\$11
JOBS & TRAINING	84.00	9.99%	\$295
LABOR & INDUSTRY	7.00	0.83%	\$25
MILITARY AFFAIRS	5.00	0.59%	\$18
NATURAL RESOURCES	71.00	8.44%	\$250
ELECTRICITY	2.00	0.24%	\$7
PARI-MUTUAL RACING	1.00	0.12%	\$4
PLANNING	4.00	0.48%	\$14

19.4
PROP MGMT
LEASING

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	UNITS	PERCENT	ALLOCATION
POLLUTION CONTROL	15.00	1.78%	\$53
PUB EMP RET ASSN	1.00	0.12%	\$4
PUBLIC SAFETY	152.00	18.07%	\$534
PUBLIC SERVICE	2.00	0.24%	\$7
PUBLIC UTIL COMM	1.00	0.12%	\$4
REVENUE	16.00	1.90%	\$56
SECRETARY OF STATE	2.00	0.24%	\$7
STATE LOTTERY	13.00	1.55%	\$46
STATE RETIREMENT	2.00	0.24%	\$7
STATE UNIV SYSTEM	39.00	4.64%	\$137
TRADE & ECON DEV	8.00	0.95%	\$28
TRANSPORTATION	31.00	3.69%	\$109
TRANSPORTATION REG BD	2.00	0.24%	\$7
VETERANS AFFAIRS	1.00	0.12%	\$4
VETERANS HOME BD	6.00	0.71%	\$21
WRKRS COMP CT OF APPEALS	2.00	0.24%	\$7
ZOO	24.00	2.85%	\$84
OTHER	44.00	5.23%	\$141
COLUMN TOTAL	841.00	100.00%	

ALLOCATION BASIS:
SOURCE:

NUMBER OF LEASES PROCESSED FOR FY 1991
REAL ESTATE UNIT RECORDS

(F.Y. 1991 ACTUAL)

SCHEDULE 20.1

**STATE OF MINNESOTA
ADMINISTRATION - INTERTECHNOLOGY GROUP
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT**

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

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

ADMINISTRATION
 INTERTECHNOLOGIES GROUP

TITLE	INTERTECH TOTAL	GENERAL ADMIN	RECORDS MGMT	TELE COMM	OTHER
SECOND ALLOCATION:	20.2	20.3	20.4	20.5	
ALLOCATED ADDITIONS:					
(FIRST STEPDOWN)					
ADMINISTRATIVE MGMT					
COMMR & PERSONL					
FISCAL					
FISCAL A					
FISCAL B					
PROPERTY MGMT					
LEASING					
INTERTECHNOLOGIES GROUP					
RECORDS MANAGEMENT	61	61			
TELE COMM	11,206	11,206			
INFORMATION POLICY OFFICE					
STATEWIDE SYSTEMS	1,174	1,174			
OPERATIONS MGMT					
CENTRAL MAIL	122	122			
EMPLOYEE ASSIST	324	324			
MATERIALS MGMT					
INVENTORY MGMT	561	561			
PROCUREMENT	186	186			
FINANCE - FISCAL MGMT & ADMN					
FINANCE - DEPT ADMN					
FINANCE - BUDGETS					
FINANCE - BUDGET CONTROL	64	64			
FINANCE - AGENCY CONTROLLERS	313	313			
FINANCE - BUDGET SUPPORT	358	358			
FINANCE - ACCOUNTING					
FINANCE - ACCOUNTING	1,447	1,447			
FINANCE - OTHER					
FINANCE - OTHER FINANCIAL RPTG	161	161			
FINANCE - OTHER CENTRAL PAYROLL	553	553			
FINANCE - OTHER SINGLE AUDIT					
EMPLOYEE RELATIONS					
EMPLOYEE REL - PRSNL ADMN	4,130	4,130			
MEDIATION SERVICES					
MEDIATIONS SVCS - STATE AGENCIES	10	10			
LEGISLATIVE AUDITS					
LEGIS AUDITS - FINANCIAL AUDITS					
LEGIS AUDITS - PROGRAM AUDITS					
LEGIS AUDITS - SINGLE AUDITS					
TREASURER					
TREASURER - TREASURY	65	65			
ATTORNEY GENERAL					
ATTY GENL - LEGAL SERVICES					
STATE AUDITOR - SINGLE AUDITS					
ISB CREDIT	(385)	(385)			
(SECOND STEPDOWN)					
ADMINISTRATIVE MGMT					
COMMR & PERSONL	3,023	3,023			
FISCAL					
FISCAL A	911	911			
FISCAL B					
PROPERTY MGMT					
LEASING	21	21			
ALLOCATED ADDITIONS	24,305	24,305			
DISTRIBUTED ALLOCATED COSTS	1	(24,305)	3,222	19,365	1,719
ALLOCABLE COSTS	24,306		3,222	19,365	1,719
DISALLOWED	(1,719)				(1,719)
NET ALLOCATED	\$22,587		\$3,222	\$19,365	

20.3
INTRTECH
GROUP

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN) =====			
(SECOND STEPDOWN) =====			
ADMIN-INTERTECH GRP			(\$24,305)
ADMIN-INTERTECH GRP-RECORDS MGMT	175,481.00	13.25%	\$3,222
ADMIN-INTERTECH GRP-TELECOM	1,054,796.00	79.67%	\$19,365
ADMIN-INTERTECH GRP-OTHER	93,622.00	7.07%	\$1,719
(USER AGENCIES) =====			
OTHER			(\$1)
COLUMN TOTAL	1,323,899.00	100.00%	

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

20.4
INTRTECH
RECORDS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIRST STEPDOWN			
=====			
SECOND STEPDOWN			
=====			
ADMINISTRATION			
INTERTECHNOLOGIES GROUP			
RECORDS MANAGEMENT			(\$3,222)
MATERIALS MGMT	1,135	3.60%	\$116
FINANCE			
FINANCE - FISCAL MGMT & ADMN	3,341	10.60%	\$342
EMPLOYEE RELATIONS	509	1.61%	\$52
MEDIATION SERVICES	27	0.09%	\$3
LEGISLATIVE AUDITS	142	0.45%	\$15
TREASURER	376	1.19%	\$38
ATTORNEY GENERAL	2,701	8.57%	\$276
USER AGENCIES			
=====			
ADMINISTRATION			
BUILDING FUND	2	0.01%	
PLANT MGMT	1		
MICROGRAPHICS	3	0.01%	
COMPUTER SERVICES	13	0.04%	\$1
IISAC	29	0.09%	\$3
AGRICULTURE	438	1.39%	\$45
ARTS BOARD	12	0.04%	\$1
AUDITOR	413	1.31%	\$42
COMMERCE	1,862	5.91%	\$190
COMMUNITY COLLEGE BD	1		
CORRECTIONS	333	1.06%	\$34
EDUCATION-CENTRAL OFFICE	56	0.18%	\$6
EDUCATION-VO-TECH	21	0.07%	\$2
HEALTH	1,248	3.96%	\$128
HEALTH LIC BDS			
NURSING	54	0.17%	\$6
PHARMACY	4	0.01%	
SOCIAL WRK & MNTL HLTH	6	0.02%	\$1
HEARING EXAMINER	184	0.58%	\$19
HIGHER ED COORD BD	2	0.01%	
HOUSING FINANCE	1,295	4.11%	\$132
HUMAN RIGHTS	748	2.37%	\$76
HUMAN SERVICES-CENTRAL OFFICE	1,845	5.85%	\$189
HUMAN SERVICES-INSTITUTIONS	783	2.48%	\$80
JOBS & TRAINING	3,319	10.53%	\$339
LABOR & INDUSTRY	5,179	16.43%	\$529
MILITARY AFFAIRS	154	0.49%	\$16
NATURAL RESOURCES	391	1.24%	\$40
NON-HEALTH LIC BDS			
ELECTRICITY	200	0.63%	\$20
POLLUTION CONTROL	1,091	3.46%	\$112
PUB EMP RET ASSN	43	0.14%	\$4
PUBLIC SERVICE	360	1.14%	\$37
REVENUE	872	2.77%	\$89
SECRETARY OF STATE	441	1.40%	\$45
STATE RETIREMENT	4	0.01%	
STATE UNIV SYSTEM	30	0.10%	\$3
TRADE & ECON DEV	15	0.05%	\$2
TRANSPORTATION	4	0.01%	
WASTE MGMT BD	81	0.26%	\$8
ZOO	128	0.41%	\$13
OTHER	1,623	5.15%	\$168
COLUMN TOTAL	31,519	100.00%	

ALLOCATION BASIS:
SOURCE:

CUBIC FEET OF RECORDS MAINTAINED AS OF 07-31-91
DIVISION RECORDS

ALLOCATION CALCULATION	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
(FIRST STEPDOWN)			
=====			
(SECOND STEPDOWN)			
=====			
ADMIN-INTERTECH GRP-TELECOM			(\$19,365)
ADMIN-INFO POL OFF	7,481.00	0.04%	\$8
ADMIN-OPERATIONS MGMT	37,557.00	0.22%	\$42
ADMIN-MATERIALS MGMT	944.00	0.01%	\$1
FINANCE - FISCAL MGMT & ADMN	86,877.00	0.50%	\$97
EMPLOYEE RELATIONS	95,152.00	0.55%	\$106
MEDIATION SERVICES	17,122.00	0.10%	\$19
LEGISLATIVE AUDITS	18,859.00	0.11%	\$21
TREASURER	4,123.00	0.02%	\$5
ATTORNEY GENERAL	213,803.00	1.23%	\$238
(USER AGENCIES)			
=====			
ADMIN-PLANT MGMT	37,804.00	0.22%	\$42
ADMIN-STATE REGISTER & DOCUMENTS	22,929.00	0.13%	\$26
ADMIN-MICROGRAPHICS	1,794.00	0.01%	\$2
ADMIN-ELECTRONICS EQUIPMENT RENTAL	665.00		\$1
ADMIN-STARS	38.00		
ADMIN-MOTOR POOL	4,313.00	0.02%	\$5
ADMIN-STATE PRINTER	8,390.00	0.05%	\$9
ADMIN-CENTRAL STORES	1,650.00	0.01%	\$2
ADMIN-MTLS SERVICES DISTRIBUTION	3,362.00	0.02%	\$4
ADMIN-COMMUTER VANS	250.00		
ADMIN-COMPUTER SERVICES	127,447.00	0.73%	\$142
ADMIN-CAPITOL PARKING	1,388.00	0.01%	\$2
ADMIN-MGMT ANALYSIS-SP FD	3,507.00	0.02%	\$4
ADMIN-911 EMERGENCY	4,767.00	0.03%	\$5
ADMIN-OTHER	573.00		\$1
AGRICULTURE	239,104.00	1.38%	\$267
ANIMAL HEALTH BD	29,958.00	0.17%	\$33
ARTS BOARD	13,133.00	0.08%	\$15
AUDITOR	25,519.00	0.15%	\$28
COMMERCE	101,076.00	0.58%	\$113
COMMUNITY COLLEGE BD	916,034.00	5.27%	\$1,021
CORRECTIONS	606,612.00	3.49%	\$676
DISABILITY COUNCIL	9,181.00	0.05%	\$10
EDUCATION-CENTRAL OFFICE	323,286.00	1.86%	\$360
EDUCATION-FARIBAULT SCHOOLS	31,563.00	0.18%	\$35
EDUCATION-VO-TECH	113,487.00	0.65%	\$127
GAMING-ADMIN UNIT	1,447.00	0.01%	\$2
GAMBLING CONTROL	43,968.00	0.25%	\$49
GREATER MN CORP.	22,224.00	0.13%	\$25
HEALTH	441,499.00	2.54%	\$492
MEDICAL EXAMINERS	9,280.00	0.05%	\$10
NURSING	7,692.00	0.04%	\$9
PHARMACY	2,866.00	0.02%	\$3
DENTISTRY	3,721.00	0.02%	\$4
CHIROPRACTORS	1,723.00	0.01%	\$2
PSYCHOLOGY	823.00		\$1
OPTOMETRY	495.00		\$1
NURSING HOME ADM	1,170.00	0.01%	\$1
UNLC MNLT HLTH PROV BD	5,194.00	0.03%	\$6
PODIATRY	75.00		
VETERINARY MEDICINE	595.00		\$1
HEARING EXAMINER	31,246.00	0.18%	\$35
HIGHER ED COORD BD	60,111.00	0.35%	\$67
HOUSING FINANCE	94,445.00	0.54%	\$105
HUMAN RIGHTS	53,750.00	0.31%	\$60
HUMAN SERVICES-CENTRAL OFFICE	735,213.00	4.23%	\$820
HUMAN SERVICES-INSTITUTIONS	569,287.00	3.28%	\$635
INDIAN AFFAIRS	6,961.00	0.04%	\$8
INVESTMENT BOARD	14,716.00	0.08%	\$16
IRON RANGE RESOURCES	86,941.00	0.50%	\$97
JOBS & TRAINING	1,325,356.00	7.63%	\$1,477

(F.Y. 1991 ACTUAL)

SCHEDULE 21.1

**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.

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

ADMINISTRATION
 INFORMATION POLICY OFFICE

TITLE	INFO POL TOTAL	GENERAL ADMIN	STATEWIDE SYSTEMS	OTHER
SECOND ALLOCATION:	21.2	21.3	21.4	
ALLOCATED ADDITIONS:				
(FIRST STEPDOWN)				
ADMINISTRATIVE MGMT				
COMMR & PERSONL				
FISCAL				
FISCAL A				
FISCAL B				
PROPERTY MGMT				
LEASING				
INTERTECHNOLOGIES GROUP				
RECORDS MANAGEMENT				
TELE COMM				
INFORMATION POLICY OFFICE				
STATEWIDE SYSTEMS	230	230		
OPERATIONS MGMT				
CENTRAL MAIL	144	144		
EMPLOYEE ASSIST	270	270		
MATERIALS MGMT				
INVENTORY MGMT	107	107		
PROCUREMENT	1,052	1,052		
FINANCE - FISCAL MGMT & ADMN				
FINANCE - DEPT ADMN				
FINANCE - BUDGETS				
FINANCE - BUDGET CONTROL	59	59		
FINANCE - AGENCY CONTROLLERS	289	289		
FINANCE - BUDGET SUPPORT	269	269		
FINANCE - ACCOUNTING				
FINANCE - ACCOUNTING	1,338	1,338		
FINANCE - OTHER				
FINANCE - OTHER FINANCIAL RPTG	149	149		
FINANCE - OTHER CENTRAL PAYROLL	428	428		
FINANCE - OTHER SINGLE AUDIT				
EMPLOYEE RELATIONS				
EMPLOYEE REL - PRSNL ADMN	3,443	3,443		
MEDIATION SERVICES				
MEDIATIONS SVCS - STATE AGENCIES	8	8		
LEGISLATIVE AUDITS				
LEGIS AUDITS - FINANCIAL AUDITS				
LEGIS AUDITS - PROGRAM AUDITS				
LEGIS AUDITS - SINGLE AUDITS				
TREASURER				
TREASURER - TREASURY	60	60		
ATTORNEY GENERAL				
ATTY GENL - LEGAL SERVICES				
STATE AUDITOR - SINGLE AUDITS				
ISB CREDIT	(75)	(75)		
(SECOND STEPDOWN)				
ADMINISTRATIVE MGMT				
COMMR & PERSONL	2,520	2,520		
FISCAL				
FISCAL A	842	842		
FISCAL B				
PROPERTY MGMT				
LEASING	4	4		
INTERTECHNOLOGIES GROUP				
RECORDS MANAGEMENT				
TELE COMM	8	8		
ALLOCATED ADDITIONS	11,143	11,143		
DISTRIBUTED ALLOCATED COSTS		(11,143)	10,141	1,002
ALLOCABLE COSTS	11,143		10,141	1,002
DISALLOWED	(1,002)			(1,002)
NET ALLOCATED	\$10,141		\$10,141	

21.3
INFO
POLICY
OFFICE

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

ALLOCATION UNITS ALLOCATED PERCENT

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

ADMIN-INFO POL OFF			(\$11,143)
ADMIN-INFO POL OFF-STATEWIDE SYS	1,124,539.00	91.00%	\$10,141
ADMIN-INFO POL OFF-OTHER	111,172.00	9.00%	\$1,002

(USER AGENCIES)

=====

COLUMN TOTAL

1,235,711.00 100.00%

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

21.4
INFO POL
STATEWIDE
SYSTEMS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

ADMIN-INFO POL OFF-STATEWIDE SYS			(\$10,141)
ADMIN-OPERATIONS MGMT	8,779.00	0.02%	\$2
ADMIN-MATERIALS MGMT	342,177.00	0.94%	\$96
FINANCE - FISCAL MGMT & ADMN	1,612,862.00	4.45%	\$452
EMPLOYEE RELATIONS	1,373,274.00	3.79%	\$385
MEDIATION SERVICES	67,337.00	0.19%	\$19
LEGISLATIVE AUDITS	77,879.00	0.22%	\$22
TREASURER	26,062.00	0.07%	\$7
ATTORNEY GENERAL	21,670.00	0.06%	\$6

(USER AGENCIES)

=====

ADMIN-BUILDING CODE & CONST COORD	5,005.00	0.01%	\$1
ADMIN-PLANT MGMT	1,416.00		
ADMIN-STATE REGISTER & DOCUMENTS	78,390.00	0.22%	\$22
ADMIN-MICROGRAPHICS	1,249.00		
ADMIN-TELECOMMUNICATIONS	1,886.00	0.01%	\$1
ADMIN-MOTOR POOL	25,717.00	0.07%	\$7
ADMIN-STATE PRINTER	2,876.00	0.01%	\$1
ADMIN-CENTRAL STORES	717.00		
ADMIN-COMMUTER VANS	250.00		
ADMIN-CAPITOL PARKING	70.00		
ADMIN-911 EMERGENCY	875.00		
ADMIN-RISK MGMT	273.00		
ADMIN-OTHER	820.00		
AGRICULTURE	13,328.00	0.04%	\$4
ANIMAL HEALTH BD	9,015.00	0.02%	\$3
ARTS BOARD	176.00		
AUDITOR	993.00		
COMMERCE	11,780.00	0.03%	\$3
COMMUNICATION IMPAIRED BD	930.00		
COMMUNITY COLLEGE BD	123,965.00	0.34%	\$35
CORRECTIONS	157,261.00	0.43%	\$44
DISABILITY COUNCIL	276.00		
EDUCATION-CENTRAL OFFICE	119,102.00	0.33%	\$33
EDUCATION-FARIBAULT SCHOOLS	543.00		
EDUCATION-VO-TECH	99,226.00	0.27%	\$28
GAMING-ADMIN UNIT	520.00		
GAMBLING CONTROL	426.00		
GREATER MN CORP.	484.00		
HEALTH	300,866.00	0.83%	\$84
MEDICAL EXAMINERS	234,019.00	0.65%	\$66
NURSING	8,679.00	0.02%	\$2
PHARMACY	10,489.00	0.03%	\$3
DENTISTRY	2,989.00	0.01%	\$1
CHIROPRACTORS	11,699.00	0.03%	\$3
SOCIAL WRK & MNTL HLTH	72.00		
SOCIAL WRK LIC BD	8,096.00	0.02%	\$2
MARR & FAMILY THERAPY BD	84.00		
VETERINARY MEDICINE	4,819.00	0.01%	\$1
HEARING EXAMINER	337.00		
HIGHER ED COORD BD	19,341.00	0.05%	\$5
HOUSING FINANCE	297,285.00	0.82%	\$83
HUMAN RIGHTS	525.00		
HUMAN SERVICES-CENTRAL OFFICE	17,318,076.00	47.82%	\$4,849
HUMAN SERVICES-INSTITUTIONS	8,761.00	0.02%	\$2
INDIAN AFFAIRS	135.00		
IRON RANGE RESOURCES	3,420.00	0.01%	\$1
JOBS & TRAINING	315,986.00	0.87%	\$88
LABOR & INDUSTRY	13,474.00	0.04%	\$4
MILITARY AFFAIRS	2,407.00	0.01%	\$1
NATURAL RESOURCES	629,143.00	1.74%	\$176
BARBERS	623.00		
ELECTRICITY	32,721.00	0.09%	\$9

21.4
INFO POL
STATEWIDE
SYSTEMS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

ARCHITECTS & ENG	5,286.00	0.01%	\$1
ACCOUNTANCY	7,500.00	0.02%	\$2
PEACE OFFICERS	420.00		
PARI-MUTUAL RACING	24,578.00	0.07%	\$7
PLANNING	4,045.00	0.01%	\$1
POLLUTION CONTROL	32,114.00	0.09%	\$9
PUBLIC SAFETY	4,524,283.00	12.49%	\$1,267
PUBLIC SERVICE	5,284.00	0.01%	\$1
PUBLIC UTIL COMM	812.00		
REVENUE	5,277,237.00	14.57%	\$1,478
SECRETARY OF STATE	45.00		
STATE RETIREMENT	255,289.00	0.70%	\$71
STATE UNIV SYSTEM	26,547.00	0.07%	\$7
TEACHERS RETIREMENT	53,890.00	0.15%	\$15
TRADE & ECON DEV	10,430.00	0.03%	\$3
TRANSPORTATION	2,439,462.00	6.74%	\$683
TRANSPORTATION REG BD	65.00		
VETERANS AFFAIRS	6,043.00	0.02%	\$2
VETERANS HOME BD	921.00		
WASTE MGMT BD	78,297.00	0.22%	\$22
WRKRS COMP CT OF APPEALS	546.00		
ZOO	832.00		
OTHER	53,224.00	0.15%	\$21
COLUMN TOTAL	36,218,805.00	100.00%	

ALLOCATION BASIS:
SOURCE:

COMPUTER SERVICES CHARGES FY 1991
COMPUTER REPORT

(F.Y. 1991 ACTUAL)

SCHEDULE 22.1

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

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

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TITLE	ADMINISTRATION				
	OPS MGMT TOTAL	GENERAL ADMIN	CENTRAL MAIL	EMPLOYEE ASSIST	OTHER
SECOND ALLOCATION:	22.2	22.3	22.4	22.5	
ALLOCATED ADDITIONS:					
(FIRST STEPDOWN)					
ADMINISTRATIVE MGMT					
COMMR & PERSONL					
FISCAL					
FISCAL A					
FISCAL B					
PROPERTY MGMT					
LEASING					
INTERTECHNOLOGIES GROUP					
RECORDS MANAGEMENT					
TELE COMM					
INFORMATION POLICY OFFICE					
STATEWIDE SYSTEMS					
OPERATIONS MGMT					
CENTRAL MAIL	745	745			
EMPLOYEE ASSIST	328	328			
MATERIALS MGMT					
INVENTORY MGMT	85	85			
PROCUREMENT	1,423	1,423			
FINANCE - FISCAL MGMT & ADMN					
FINANCE - DEPT ADMN					
FINANCE - BUDGETS					
FINANCE - BUDGET CONTROL	809	809			
FINANCE - AGENCY CONTROLLERS	3,943	3,943			
FINANCE - BUDGET SUPPORT	538	538			
FINANCE - ACCOUNTING					
FINANCE - ACCOUNTING	18,250	18,250			
FINANCE - OTHER					
FINANCE - OTHER FINANCIAL RPTG	2,029	2,029			
FINANCE - OTHER CENTRAL PAYROLL	276	276			
FINANCE - OTHER SINGLE AUDIT					
EMPLOYEE RELATIONS					
EMPLOYEE REL - PRSNL ADMN	4,182	4,182			
MEDIATION SERVICES					
MEDIATIONS SVCS - STATE AGENCIES	5	5			
LEGISLATIVE AUDITS					
LEGIS AUDITS - FINANCIAL AUDITS					
LEGIS AUDITS - PROGRAM AUDITS					
LEGIS AUDITS - SINGLE AUDITS					
TREASURER					
TREASURER - TREASURY	822	822			
ATTORNEY GENERAL					
ATTY GENL - LEGAL SERVICES					
STATE AUDITOR - SINGLE AUDITS					
ISB CREDIT	(93)	(93)			
(SECOND STEPDOWN)					
ADMINISTRATIVE MGMT					
COMMR & PERSONL	3,061	3,061			
FISCAL					
FISCAL A	11,483	11,483			
FISCAL B					
PROPERTY MGMT					
LEASING	7	7			
INTERTECHNOLOGIES GROUP					
RECORDS MANAGEMENT					
TELE COMM	42	42			
INFORMATION POLICY OFFICE					
STATEWIDE SYSTEMS	2	2			
ALLOCATED ADDITIONS	47,937	47,937			
DISTRIBUTED ALLOCATED COSTS	1	(47,937)	16,763	16,427	14,748
ALLOCABLE COSTS	47,938		16,763	16,427	14,748
DISALLOWED	(14,748)				(14,748)
NET ALLOCATED	\$33,190		\$16,763	\$16,427	

22.3
OPERATIONS
MGMT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

ADMIN-OPERATIONS MGMT			(\$47,937)
ADMIN-OPS MGMT-CENTRAL MAIL	449,228.00	34.97%	\$16,763
ADMIN-OPS MGMT-EMPLOYEE ASSIST	440,213.00	34.27%	\$16,427
ADMIN-OPS MGMT-OTHER	395,187.00	30.76%	\$14,747

(USER AGENCIES)

=====

COLUMN TOTAL

1,284,628.00 100.00%

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

22.4
OPS MGMT
CENTRAL
MAIL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

ADMIN-OPS MGMT-CENTRAL MAIL			(\$16,763)
ADMIN-MATERIALS MGMT	64,244.00	0.66%	\$111
FINANCE - FISCAL MGMT & ADMN	226,043.00	2.33%	\$391
EMPLOYEE RELATIONS	181,390.00	1.87%	\$314
MEDIATION SERVICES	18,425.77	0.19%	\$32
LEGISLATIVE AUDITS	7,196.00	0.07%	\$12
TREASURER	2,067.90	0.02%	\$4
ATTORNEY GENERAL	100,909.00	1.04%	\$175

(USER AGENCIES)

=====

ADMIN-BUILDING CODE & CONST COORD	7,375.00	0.08%	\$13
ADMIN-PLANT MGMT	698.00	0.01%	\$1
ADMIN-STATE REGISTER & DOCUMENTS	71,735.00	0.74%	\$124
ADMIN-MICROGRAPHICS	535.00	0.01%	\$1
ADMIN-ELECTRONICS EQUIPMENT RENTAL	120.00		
ADMIN-STARS	547.00	0.01%	\$1
ADMIN-MOTOR POOL	582.00	0.01%	\$1
ADMIN-STATE PRINTER	6,085.00	0.06%	\$11
ADMIN-CENTRAL STORES	1,943.00	0.02%	\$3
ADMIN-MTLS SERVICES DISTRIBUTION	4,663.00	0.05%	\$8
ADMIN-COMPUTER SERVICES	67,840.00	0.70%	\$117
ADMIN-CAPITOL PARKING	1,560.00	0.02%	\$3
ADMIN-MGMT ANALYSIS-SP FD	257.00		
ADMIN-VOLUNTEER SERVICES	5,068.00	0.05%	\$9
ADMIN-OTHER	127.00		
AGRICULTURE	151,056.00	1.56%	\$261
ANIMAL HEALTH BD	15,997.00	0.17%	\$28
AUDITOR	24,700.00	0.25%	\$43
COMMERCE	131,682.00	1.36%	\$228
COMMUNITY COLLEGE BD	74,719.00	0.77%	\$129
CORRECTIONS	42,897.00	0.44%	\$74
DISABILITY COUNCIL	5,937.00	0.06%	\$10
EDUCATION-CENTRAL OFFICE	400,262.52	4.13%	\$692
EDUCATION-VO-TECH	83,924.63	0.87%	\$145
GAMING-ADMIN UNIT	345.00		\$1
GAMBLING CONTROL	23,207.00	0.24%	\$40
HEALTH	40,278.00	0.42%	\$70
MEDICAL EXAMINERS	15,921.00	0.16%	\$28
NURSING	36,946.00	0.38%	\$64
DENTISTRY	3,965.00	0.04%	\$7
CHIROPRACTORS	305.00		\$1
PSYCHOLOGY	2.00		
HEARING EXAMINER	169.50		
HIGHER ED COORD BD	83,504.00	0.86%	\$144
HOUSING FINANCE	69,929.00	0.72%	\$121
HUMAN RIGHTS	27,491.00	0.28%	\$48
HUMAN SERVICES-CENTRAL OFFICE	1,303,680.00	13.45%	\$2,255
HUMAN SERVICES-INSTITUTIONS	162.00		
INDIAN AFFAIRS	591.00	0.01%	\$1
INVESTMENT BOARD	2,740.00	0.03%	\$5
JOBS & TRAINING	9,355.00	0.10%	\$16
LABOR & INDUSTRY	187,840.00	1.94%	\$325
MILITARY AFFAIRS	6.00		
NATURAL RESOURCES	578,383.00	5.97%	\$1,001
BOXING	319.00		\$1
BARBERS	2,741.00	0.03%	\$5
ABSTRACTORS	487.00	0.01%	\$1
ACCOUNTANCY	12,426.00	0.13%	\$21
PEACE OFFICERS	7,093.00	0.07%	\$12
PARI-MUTUAL RACING	400.00		\$1
PLANNING	58,134.00	0.60%	\$101
POLLUTION CONTROL	52,429.00	0.54%	\$91
PUB EMP RET ASSN	221,415.00	2.28%	\$383

22.4
OPS MGMT
CENTRAL
MAIL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

PUBLIC SAFETY	2,254,872.00	23.27%	\$3,901
PUBLIC SERVICE	26,783.10	0.28%	\$46
PUBLIC UTIL COMM	7,931.58	0.08%	\$14
REVENUE	1,380,885.56	14.25%	\$2,389
SECRETARY OF STATE	115,917.05	1.20%	\$201
STATE RETIREMENT	71,661.00	0.74%	\$124
STATE UNIV SYSTEM	84,456.00	0.87%	\$146
TEACHERS RETIREMENT	164,849.00	1.70%	\$285
TRADE & ECON DEV	537,417.00	5.55%	\$930
TRANSPORTATION	298,194.00	3.08%	\$516
TRANSPORTATION REG BD	5,666.00	0.06%	\$10
VETERANS AFFAIRS	9,328.00	0.10%	\$16
VETERANS HOME BD	1,520.00	0.02%	\$3
WASTE MGMT BD	22,692.00	0.23%	\$39
WRKRS COMP CT OF APPEALS	2,340.71	0.02%	\$4
OTHER	265,202.63	2.74%	\$455
COLUMN TOTAL	9,690,564.95	100.00%	

ALLOCATION BASIS:
SOURCE:

POSTAGE REVOLVING FUND CHARGE 1991
COMPUTER REPORT

22.5
OPS MGMT
EMPLOYEE
ASSIST

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

ADMIN-OPS MGMT-EMPLOYEE ASSIST			(\$16,427)
ADMIN-MATERIALS MGMT	56.00	0.15%	\$24
FINANCE - FISCAL MGMT & ADMN	118.97	0.32%	\$52
EMPLOYEE RELATIONS	193.84	0.51%	\$84
MEDIATION SERVICES	22.02	0.06%	\$10
LEGISLATIVE AUDITS	69.77	0.18%	\$30
TREASURER	11.66	0.03%	\$5
ATTORNEY GENERAL	373.41	0.99%	\$162

(USER AGENCIES)

=====

ADMIN-BUILDING CODE & CONST COORD	28.53	0.08%	\$12
ADMIN-PLANT MGMT	169.25	0.45%	\$74
ADMIN-STATE REGISTER & DOCUMENTS	19.41	0.05%	\$8
ADMIN-MICROGRAPHICS	14.77	0.04%	\$6
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2.25	0.01%	\$1
ADMIN-STARS	5.90	0.02%	\$3
ADMIN-TELECOMMUNICATIONS	4.95	0.01%	\$2
ADMIN-MOTOR POOL	17.86	0.05%	\$8
ADMIN-STATE PRINTER	59.44	0.16%	\$26
ADMIN-CENTRAL STORES	13.40	0.04%	\$6
ADMIN-MTLS SERVICES DISTRIBUTION	9.17	0.02%	\$4
ADMIN-COMMUTER VANS	0.77		
ADMIN-COMPUTER SERVICES	249.26	0.66%	\$108
ADMIN-ADDRESSING & INSERT	6.83	0.02%	\$3
ADMIN-MATERIALS TRANSFER	12.00	0.03%	\$5
ADMIN-CAPITOL PARKING	1.90	0.01%	\$1
ADMIN-MGMT ANALYSIS-SP FD	14.49	0.04%	\$6
ADMIN-911 EMERGENCY	2.91	0.01%	\$1
ADMIN-RISK MGMT	0.90		
ADMIN-VOLUNTEER SERVICES	0.70		
ADMIN-OTHER	2.60	0.01%	\$1
AGRICULTURE	444.87	1.18%	\$194
ANIMAL HEALTH BD	37.16	0.10%	\$16
ARTS BOARD	16.00	0.04%	\$7
AUDITOR	108.78	0.29%	\$47
COMMERCE	218.83	0.58%	\$95
COMMUNICATION IMPAIRED BD	0.91		
COMMUNITY COLLEGE BD	2,499.14	6.62%	\$1,087
CORRECTIONS	2,180.11	5.77%	\$948
DISABILITY COUNCIL	12.58	0.03%	\$5
EDUCATION-CENTRAL OFFICE	405.04	1.07%	\$176
EDUCATION-FARIBAULT SCHOOLS	185.72	0.49%	\$81
EDUCATION-VO-TECH	120.92	0.32%	\$53
GAMING-ADMIN UNIT	2.66	0.01%	\$1
GAMBLING CONTROL	29.33	0.08%	\$13
HEALTH	938.05	2.48%	\$408
MEDICAL EXAMINERS	24.00	0.06%	\$10
NURSING	23.33	0.06%	\$10
PHARMACY	7.00	0.02%	\$3
DENTISTRY	6.50	0.02%	\$3
CHIROPRACTORS	4.91	0.01%	\$2
PSYCHOLOGY	3.66	0.01%	\$2
OPTOMETRY	1.55		\$1
NURSING HOME ADM	2.00	0.01%	\$1
SOCIAL WRK & MNTL HLTH	5.91	0.02%	\$3
SOCIAL WRK LIC BD	0.83		
MARR & FAMILY THERAPY BD	0.91		
UNLIC MNTL HLTH PROV BD	1.16		\$1
VETERINARY MEDICINE	1.25		\$1
HEARING EXAMINER	75.12	0.20%	\$33
HIGHER ED COORD BD	71.26	0.19%	\$31
HIGHER ED FAC AUTH	3.00	0.01%	\$1
HOUSING FINANCE	135.87	0.36%	\$59

22.5
 OPS MGMT
 EMPLOYEE
 ALLOCATION CALCULATION

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

HUMAN RIGHTS	70.75	0.19%	\$31
HUMAN SERVICES-CENTRAL OFFICE	1,191.51	3.16%	\$518
HUMAN SERVICES-INSTITUTIONS	5,470.82	14.49%	\$2,380
INDIAN AFFAIRS	5.75	0.02%	\$3
INVESTMENT BOARD	24.75	0.07%	\$11
IRON RANGE RESOURCES	140.21	0.37%	\$61
JOBS & TRAINING	1,974.76	5.23%	\$859
LABOR & INDUSTRY	354.46	0.94%	\$154
MILITARY AFFAIRS	332.56	0.88%	\$145
NATURAL RESOURCES	2,602.38	6.89%	\$1,132
BOXING	1.50		\$1
BARBERS	2.00	0.01%	\$1
ELECTRICITY	20.83	0.06%	\$9
ARCHITECTS & ENG	6.70	0.02%	\$3
ACCOUNTANCY	4.00	0.01%	\$2
PARI-MUTUAL RACING	12.00	0.03%	\$5
PLANNING	105.71	0.28%	\$46
POLLUTION CONTROL	718.04	1.90%	\$312
PUB EMP RET ASSN	64.50	0.17%	\$28
PUBLIC SAFETY	1,833.25	4.85%	\$797
PUBLIC SERVICE	128.73	0.34%	\$56
PUBLIC UTIL COMM	38.20	0.10%	\$17
REVENUE	1,165.89	3.09%	\$507
SECRETARY OF STATE	70.66	0.19%	\$31
STATE LOTTERY	193.95	0.51%	\$84
STATE RETIREMENT	37.60	0.10%	\$16
STATE UNIV SYSTEM	4,859.91	12.87%	\$2,114
TEACHERS RETIREMENT	49.00	0.13%	\$21
TRADE & ECON DEV	238.91	0.63%	\$104
TRANSPORTATION	5,249.31	13.90%	\$2,284
TRANSPORTATION REG BD	9.08	0.02%	\$4
VETERANS AFFAIRS	35.33	0.09%	\$15
VETERANS HOME BD	475.74	1.26%	\$207
WASTE MGMT BD	52.08	0.14%	\$23
WRKRS COMP CT OF APPEALS	19.78	0.05%	\$9
ZOO	162.46	0.43%	\$71
OTHER	987.93	2.62%	\$432
COLUMN TOTAL	37,762.36	100.00%	

ALLOCATION BASIS:
 SOURCE:

ACTUAL EMPLOYEE COUNT FY 1991
 COMPLEMENT SUMMARY BY PAY PERIOD

(F. Y. 1991 ACTUAL)

SCHEDULE 23.1

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

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

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TITLE	ADMINISTRATION			
	MATERIALS MGMT TOTAL	GENERAL ADMIN	INVENTORY MGMT	PROCURE - MTLs SVCS MENT & DIST
SECOND ALLOCATION:	23.2	23.3	23.4	23.5
ALLOCATED ADDITIONS: (FIRST STEPDOWN)				
ADMINISTRATIVE MGMT				
COMMR & PERSONL				
FISCAL				
FISCAL A				
FISCAL B				
PROPERTY MGMT				
LEASING				
INTERTECHNOLOGIES GROUP				
RECORDS MANAGEMENT				
TELE COMM				
INFORMATION POLICY OFFICE				
STATEWIDE SYSTEMS				
OPERATIONS MGMT				
CENTRAL MAIL				
EMPLOYEE ASSIST				
MATERIALS MGMT				
INVENTORY MGMT	141	141		
PROCUREMENT	1,670	1,670		
FINANCE - FISCAL MGMT & ADMN				
FINANCE - DEPT ADMN				
FINANCE - BUDGETS				
FINANCE - BUDGET CONTROL	92	92		
FINANCE - AGENCY CONTROLLERS	451	451		
FINANCE - BUDGET SUPPORT	896	896		
FINANCE - ACCOUNTING				
FINANCE - ACCOUNTING	2,083	2,083		
FINANCE - OTHER				
FINANCE - OTHER FINANCIAL RPTG	232	232		
FINANCE - OTHER CENTRAL PAYROLL	1,459	1,459		
FINANCE - OTHER SINGLE AUDIT				
EMPLOYEE RELATIONS				
EMPLOYEE REL - PRSNL ADMN	9,406	9,406		
MEDIATION SERVICES				
MEDIATIONS SVCS - STATE AGENCIES	22	22		
LEGISLATIVE AUDITS				
LEGIS AUDITS - FINANCIAL AUDITS				
LEGIS AUDITS - PROGRAM AUDITS				
LEGIS AUDITS - SINGLE AUDITS				
TREASURER				
TREASURER - TREASURY	94	94		
ATTORNEY GENERAL				
ATTY GENL - LEGAL SERVICES				
STATE AUDITOR - SINGLE AUDITS				
ISB CREDIT	(3,616)	(3,616)		
(SECOND STEPDOWN)				
ADMINISTRATIVE MGMT				
COMMR & PERSONL	6,884	6,884		
FISCAL				
FISCAL A	1,311	1,311		
FISCAL B				
PROPERTY MGMT				
LEASING	11	11		
INTERTECHNOLOGIES GROUP				
RECORDS MANAGEMENT	116	116		
TELE COMM	1	1		
INFORMATION POLICY OFFICE				
STATEWIDE SYSTEMS	96	96		
OPERATIONS MGMT				
CENTRAL MAIL	111	111		
EMPLOYEE ASSIST	24	24		
ALLOCATED ADDITIONS	21,484	21,484		
DISTRIBUTED ALLOCATED COSTS		(21,484)	2,411	18,186
ALLOCABLE COSTS	21,484		2,411	18,186
DISALLOWED	(887)			(887)
NET ALLOCATED	\$20,597		\$2,411	\$18,186

23.3
 MATERIALS
 MANAGEMENT

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

ADMIN-MATERIALS MGMT			(\$21,484)
ADMIN-MATERIALS MGMT-INVENTORY MGN	306,725.00	11.22%	\$2,411
ADMIN-MATERIALS MGMT-PROCUREMENT	2,313,265.00	84.65%	\$18,188
ADMIN-MATERIALS MGMT-MTRLS SVCS & D	112,856.00	4.13%	\$887

(USER AGENCIES)

=====

COLUMN TOTAL

2,732,846.00

100.00%

ALLOCATION BASIS:
 SOURCE:

DEPARTMENTAL EXPENDITURES
 CLOSING MANAGERS FINANCIAL REPORT

23.3
 MTLs MGMT
 INVENTORY
 MANAGEMENT

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

ADMIN-MATERIALS MGMT-INVENTORY MGN			(\$2,411)
FINANCE - FISCAL MGMT & ADMN	397.00	0.25%	\$6
EMPLOYEE RELATIONS	399.00	0.25%	\$6
MEDIATION SERVICES	85.00	0.05%	\$1
LEGISLATIVE AUDITS	185.00	0.12%	\$3
TREASURER	54.00	0.03%	\$1
ATTORNEY GENERAL	540.00	0.34%	\$8

(USER AGENCIES)

=====

ADMIN-BUILDING CODE & CONST COORD	40.00	0.03%	\$1
ADMIN-PLANT MGMT	485.00	0.31%	\$7
ADMIN-STATE REGISTER & DOCUMENTS	88.00	0.06%	\$1
ADMIN-MICROGRAPHICS	43.00	0.03%	\$1
ADMIN-ELECTRONICS EQUIPMENT RENTAL	438.00	0.28%	\$7
ADMIN-STARS	2.00		
ADMIN-TELECOMMUNICATIONS	30.00	0.02%	
ADMIN-MOTOR POOL	1,358.00	0.86%	\$21
ADMIN-STATE PRINTER	128.00	0.08%	\$2
ADMIN-CENTRAL STORES	30.00	0.02%	
ADMIN-MTLs SERVICES DISTRIBUTION	15.00	0.01%	
ADMIN-COMMUTER VANS	27.00	0.02%	
ADMIN-COMPUTER SERVICES	5,195.00	3.29%	\$79
ADMIN-ADDRESSING & INSERT	9.00	0.01%	
ADMIN-MATERIALS TRANSFER	24.00	0.02%	
ADMIN-CAPITOL PARKING	37.00	0.02%	\$1
ADMIN-MGMT ANALYSIS-SP FD	1.00		
ADMIN-IISAC	6.00		
ADMIN-RISK MGMT	7.00		
ADMIN-VOLUNTEER SERVICES	14.00	0.01%	
ADMIN-OTHER	358.00	0.23%	\$5
AGRICULTURE	1,366.00	0.87%	\$21
ANIMAL HEALTH BD	25.00	0.02%	
ARTS BOARD	21.00	0.01%	
AUDITOR	103.00	0.07%	\$2
COMMERCE	229.00	0.15%	\$4
COMMUNICATION IMPAIRED BD	30.00	0.02%	
COMMUNITY COLLEGE BD	14,332.00	9.09%	\$219
CORRECTIONS	6,645.00	4.21%	\$102
DISABILITY COUNCIL	36.00	0.02%	\$1
EDUCATION-CENTRAL OFFICE	1,447.00	0.92%	\$22
EDUCATION-FARIBAULT SCHOOLS	353.00	0.22%	\$5
EDUCATION-VO-TECH	469.00	0.30%	\$7
HEALTH	2,037.00	1.29%	\$31
MEDICAL EXAMINERS	65.00	0.04%	\$1
NURSING	26.00	0.02%	
PHARMACY	13.00	0.01%	
DENTISTRY	36.00	0.02%	\$1
CHIROPRACTORS	18.00	0.01%	
PSYCHOLOGY	3.00		
OPTOMETRY	5.00		
NURSING HOME ADM	1.00		
SOCIAL WRK & MNTL HLTH	13.00	0.01%	
SOCIAL WRK LIC BD	6.00		
MARR & FAMILY THERAPY BD	1.00		
PODIATRY	1.00		
VETERINARY MEDICINE	2.00		
HEARING EXAMINER	214.00	0.14%	\$3
HIGHER ED COORD BD	142.00	0.09%	\$2
HIGHER ED FAC AUTH	2.00		
HOUSING FINANCE	373.00	0.24%	\$6
HUMAN RIGHTS	82.00	0.05%	\$1
HUMAN SERVICES-CENTRAL OFFICE	9,056.00	5.74%	\$138
HUMAN SERVICES-INSTITUTIONS	5,169.00	3.28%	\$79

23.3
 MTLs MGMT
 INVENTORY
 MANAGEMENT

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

INDIAN AFFAIRS	17.00	0.01%	
INVESTMENT BOARD	56.00	0.04%	\$1
IRON RANGE RESOURCES	858.00	0.54%	\$13
JOBS & TRAINING	8,105.00	5.14%	\$124
LABOR & INDUSTRY	838.00	0.53%	\$13
MILITARY AFFAIRS	489.00	0.31%	\$7
NATURAL RESOURCES	22,824.00	14.47%	\$349
BOXING	1.00		
BARBERS	5.00		
ELECTRICITY	44.00	0.03%	\$1
ARCHITECTS & ENG	14.00	0.01%	
ACCOUNTANCY	13.00	0.01%	
PEACE OFFICERS	31.00	0.02%	
PARI-MUTUAL RACING	105.00	0.07%	\$2
PLANNING	431.00	0.27%	\$7
POLLUTION CONTROL	2,438.00	1.55%	\$37
PUB EMP RET ASSN	196.00	0.12%	\$3
PUBLIC SAFETY	9,182.00	5.82%	\$140
PUBLIC SERVICE	403.00	0.26%	\$6
PUBLIC UTIL COMM	90.00	0.06%	\$1
REVENUE	3,499.00	2.22%	\$53
SECRETARY OF STATE	568.00	0.36%	\$9
STATE RETIREMENT	55.00	0.03%	\$1
STATE UNIV SYSTEM	26,294.00	16.67%	\$402
TEACHERS RETIREMENT	99.00	0.06%	\$2
TRADE & ECON DEV	821.00	0.52%	\$13
TRANSPORTATION	24,305.00	15.41%	\$372
TRANSPORTATION REG BD	9.00	0.01%	
VETERANS AFFAIRS	733.00	0.46%	\$11
WASTE MGMT BD	11.00	0.01%	
WRKRS COMP CT OF APPEALS	38.00	0.02%	\$1
ZOO	883.00	0.56%	\$13
OTHER	1,957.00	1.24%	\$35
COLUMN TOTAL	157,728.00	100.00%	

ALLOCATION BASIS:
 SOURCE:

NUMBER OF ITEMS IN INVENTORY
 FIXED ASSET SUMMARY REPORT

23.5
MTLS MGMT
PROCUREMENT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

ADMIN-MATERIALS MGMT-PROCUREMENT			(\$18,186)
FINANCE - FISCAL MGMT & ADMN	44.00	0.11%	\$19
EMPLOYEE RELATIONS	210.00	0.50%	\$91
MEDIATION SERVICES	30.00	0.07%	\$13
LEGISLATIVE AUDITS	43.00	0.10%	\$19
TREASURER	12.00	0.03%	\$5
ATTORNEY GENERAL	175.00	0.42%	\$76

(USER AGENCIES)

=====

ADMIN-BUILDING CODE & CONST COORD	5.00	0.01%	\$2
ADMIN-BUILDING FUND	1,570.00	3.75%	\$682
ADMIN-PLANT MGMT	148.00	0.35%	\$64
ADMIN-STATE REGISTER & DOCUMENTS	37.00	0.09%	\$16
ADMIN-MICROGRAPHICS	35.00	0.08%	\$15
ADMIN-ELECTRONICS EQUIPMENT RENTAL	44.00	0.11%	\$19
ADMIN-STARS	8.00	0.02%	\$3
ADMIN-TELECOMMUNICATIONS	35.00	0.08%	\$15
ADMIN-MOTOR POOL	361.00	0.86%	\$157
ADMIN-STATE PRINTER	39.00	0.09%	\$17
ADMIN-CENTRAL STORES	47.00	0.11%	\$20
ADMIN-COMMUTER VANS	3.00	0.01%	\$1
ADMIN-COMPUTER SERVICES	671.00	1.60%	\$292
ADMIN-CAPITOL PARKING	18.00	0.04%	\$8
ADMIN-MGMT ANALYSIS-SP FD	26.00	0.06%	\$11
ADMIN-IISAC	5.00	0.01%	\$2
ADMIN-RISK MGMT	35.00	0.08%	\$15
ADMIN-VOLUNTEER SERVICES	8.00	0.02%	\$3
ADMIN-OTHER	39.00	0.09%	\$17
AGRICULTURE	831.00	1.99%	\$361
ANIMAL HEALTH BD	77.00	0.18%	\$33
ARTS BOARD	351.00	0.84%	\$153
AUDITOR	75.00	0.18%	\$33
COMMERCE	95.00	0.23%	\$41
COMMUNICATION IMPAIRED BD	21.00	0.05%	\$9
COMMUNITY COLLEGE BD	2,462.00	5.88%	\$1,070
CORRECTIONS	2,702.00	6.46%	\$1,174
DISABILITY COUNCIL	9.00	0.02%	\$4
EDUCATION-CENTRAL OFFICE	607.00	1.45%	\$264
EDUCATION-FARIBAULT SCHOOLS	142.00	0.34%	\$62
EDUCATION-VO-TECH	390.00	0.93%	\$169
GAMING-ADMIN UNIT	4.00	0.01%	\$2
GAMBLING CONTROL	61.00	0.15%	\$27
GREATER MN CORP.	1.00		
HEALTH	1,110.00	2.65%	\$482
MEDICAL EXAMINERS	46.00	0.11%	\$20
NURSING	8.00	0.02%	\$3
PHARMACY	3.00	0.01%	\$1
DENTISTRY	10.00	0.02%	\$4
CHIROPRACTORS	2.00		\$1
PSYCHOLOGY	4.00	0.01%	\$2
OPTOMETRY	3.00	0.01%	\$1
NURSING HOME ADM	2.00		\$1
SOCIAL WRK & MNTL HLTH	6.00	0.01%	\$3
SOCIAL WRK LIC BD	1.00		
MARR & FAMILY THERAPY BD	1.00		
VETERINARY MEDICINE	2.00		\$1
HEARING EXAMINER	110.00	0.26%	\$48
HIGHER ED COORD BD	123.00	0.29%	\$53
HOUSING FINANCE	97.00	0.23%	\$42
HUMAN RIGHTS	63.00	0.15%	\$27
HUMAN SERVICES-CENTRAL OFFICE	1,585.00	3.79%	\$689
HUMAN SERVICES-INSTITUTIONS	1,048.00	2.50%	\$455
INDIAN AFFAIRS	21.00	0.05%	\$9

23.5
MTLS MGMT
PROCUREMENT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

INVESTMENT BOARD	44.00	0.11%	\$19
IRON RANGE RESOURCES	443.00	1.06%	\$192
JOBS & TRAINING	2,784.00	6.65%	\$1,210
LABOR & INDUSTRY	339.00	0.81%	\$147
MILITARY AFFAIRS	181.00	0.43%	\$79
NATURAL RESOURCES	2,983.00	7.13%	\$1,296
BOXING	1.00		
BARBERS	1.00		
ELECTRICITY	22.00	0.05%	\$10
ARCHITECTS & ENG	10.00	0.02%	\$4
ABSTRACTORS	1.00		
ACCOUNTANCY	9.00	0.02%	\$4
PEACE OFFICERS	12.00	0.03%	\$5
PARI-MUTUAL RACING	56.00	0.13%	\$24
PLANNING	197.00	0.47%	\$86
POLLUTION CONTROL	1,100.00	2.63%	\$478
PUB EMP RET ASSN	37.00	0.09%	\$16
PUBLIC SAFETY	2,381.00	5.69%	\$1,034
PUBLIC SERVICE	311.00	0.74%	\$135
PUBLIC UTIL COMM	22.00	0.05%	\$10
REVENUE	740.00	1.77%	\$322
SECRETARY OF STATE	78.00	0.19%	\$34
STATE LOTTERY	1.00		
STATE RETIREMENT	7.00	0.02%	\$3
STATE UNIV SYSTEM	4,145.00	9.90%	\$1,801
TEACHERS RETIREMENT	22.00	0.05%	\$10
TRADE & ECON DEV	933.00	2.23%	\$405
TRANSPORTATION	6,603.00	15.78%	\$2,869
TRANSPORTATION REG BD	5.00	0.01%	\$2
VETERANS AFFAIRS	10.00	0.02%	\$4
VETERANS HOME BD	84.00	0.20%	\$36
WASTE MGMT BD	52.00	0.12%	\$23
WRKRS COMP CT OF APPEALS	5.00	0.01%	\$2
ZOO	78.00	0.19%	\$34
OTHER	2,439.00	5.83%	\$1,066
COLUMN TOTAL	41,857.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ENCUMBRANCE TRANSACTIONS (A-44) IN FY 1991
COMPUTER REPORT

(F.Y. 1991 ACTUAL)

SCHEDULE 24.1

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

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

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TITLE	FINANCE		
	MGMT & ADMN TOTAL	FISCAL MGMT & ADMN GENERAL ADMIN	DEPT ADMN
SECOND ALLOCATION:	24.2	24.3	24.4
ALLOCATED ADDITIONS:			
(FIRST STEPDOWN)			
ADMINISTRATIVE MGMT			
COMMR & PERSONL			
FISCAL			
FISCAL A			
FISCAL B			
PROPERTY MGMT			
LEASING			
INTERTECHNOLOGIES GROUP			
RECORDS MANAGEMENT			
TELE COMM			
INFORMATION POLICY OFFICE			
STATEWIDE SYSTEMS			
OPERATIONS MGMT			
CENTRAL MAIL			
EMPLOYEE ASSIST			
MATERIALS MGMT			
INVENTORY MGMT			
PROCUREMENT			
FINANCE - FISCAL MGMT & ADMN			
FINANCE - DEPT ADMN	199,587	199,587	
FINANCE - BUDGETS			
FINANCE - BUDGET CONTROL	1,488	1,488	
FINANCE - AGENCY CONTROLLERS	7,158	7,158	
FINANCE - BUDGET SUPPORT	1,344	1,344	
FINANCE - ACCOUNTING			
FINANCE - ACCOUNTING	33,118	33,118	
FINANCE - OTHER			
FINANCE - OTHER FINANCIAL RPTG	3,882	3,882	
FINANCE - OTHER CENTRAL PAYROLL	3,288	3,288	
FINANCE - OTHER SINGLE AUDIT			
EMPLOYEE RELATIONS			
EMPLOYEE REL - PRSNL ADMN	19,983	19,983	
MEDIATION SERVICES			
MEDIATIONS SVCS - STATE AGENCIES	30	30	
LEGISLATIVE AUDITS			
LEGIS AUDITS - FINANCIAL AUDITS	154,172	154,172	
LEGIS AUDITS - PROGRAM AUDITS			
LEGIS AUDITS - SINGLE AUDITS	5,036	5,036	
TREASURER			
TREASURER - TREASURY	1,492	1,492	
ATTORNEY GENERAL			
ATTY GENL - LEGAL SERVICES	8,694	8,694	
STATE AUDITOR - SINGLE AUDITS			
ISB CREDIT	(17,042)	(17,042)	
(SECOND STEPDOWN)			
ADMINISTRATIVE MGMT			
COMMR & PERSONL			
FISCAL			
FISCAL A			
FISCAL B			
PROPERTY MGMT			
LEASING	11	11	
INTERTECHNOLOGIES GROUP			
RECORDS MANAGEMENT	342	342	
TELE COMM	97	97	
INFORMATION POLICY OFFICE			
STATEWIDE SYSTEMS	452	452	
OPERATIONS MGMT			
CENTRAL MAIL	391	391	
EMPLOYEE ASSIST	52	52	
MATERIALS MGMT			
INVENTORY MGMT	6	6	
PROCUREMENT	19	19	
ATTORNEY GENERAL			
ATTY GENL - LEGAL SERVICES			
ATTORNEY GENERAL DIRECT BILLED CREDIT	(7,017)	(7,017)	
ALLOCATED ADDITIONS	416,361	416,361	
DISTRIBUTED ALLOCATED COSTS		(416,361)	416,361
ALLOCABLE COSTS	416,361		416,361
DISALLOWED			
NET ALLOCATED	\$416,361		\$416,361

24.3
FINANCE
FSCAL MGMT
& ADMN

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

(SECOND STEPDOWN)

=====

FINANCE - FISCAL MGMT & ADMN				(\$416,361)
FINANCE - FISCAL MGMT & ADMN - DEPT AD	1,346,241.00	100.00%		\$416,361

(USER AGENCIES)

=====

COLUMN TOTAL

1,346,241.00 100.00%

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

24.4
FINANCE
DEPT ADMN

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

FINANCE - FISCAL MGMT & ADMN - DEPT AD			(\$416,361)
FINANCE-BUDGETS	30.35	29.45%	\$122,602
FINANCE-ACCOUNTING	48.81	47.36%	\$197,173
FINANCE-OTHER	23.91	23.20%	\$96,587

(USER AGENCIES)

=====

OTHER (\$1)

COLUMN TOTAL

103.07

100.00%

ALLOCATION BASIS:
SOURCE:

ACTUAL EMPLOYEE COUNT FY 1991
COMPLEMENT SUMMARY BY PAY PERIOD

(F.Y. 1991 ACTUAL)

SCHEDULE 25.1

**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.

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TITLE	FINANCE		FINANCE - BUDGETS			
	BUDGETS TOTAL	GENERAL ADMIN	BUDGET CONTROL	CONTROLLI COMP	BUDGET SUPPORT	GEN'L GOV'T
SECOND ALLOCATION:	25.2	25.3	25.4		25.5	
ALLOCATED ADDITIONS:						
(SECOND STEPDOWN)						
FINANCE - FISCAL MGMT & ADMN	122,802	122,802				
FINANCE - DEPT ADMN						
ALLOCATED ADDITIONS	122,802	122,802				
DISTRIBUTED ALLOCATED COSTS	(1)	(122,802)	51,756		36,179	34,666
ALLOCABLE COSTS	122,801		51,756		36,179	34,666
DISALLOWED	(34,666)					(34,666)
NET ALLOCATED	\$87,935		\$51,756		\$36,179	

25.3
FINANCE
BUDGETS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

(SECOND STEPDOWN)
=====

FINANCE--BUDGETS			(\$122,602)
FINANCE--BUDGETS--BUDGET CONTROL	1,018,562.00	42.21%	\$51,756
FINANCE--BUDGETS--BUDGET SUPPORT	712,005.00	29.51%	\$36,179
FINANCE--BUDGETS--GENL GOVT	682,230.00	28.28%	\$34,666

(USER AGENCIES)
=====

OTHER			\$1
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COLUMN TOTAL	2,412,797.00	100.00%	
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ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

25.4
FINANCE
BUDGET
CONTROL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

ALLOCATION CALCULATION

FIRST STEPDOWN

SECOND STEPDOWN

=====			
FINANCE-BUDGET CONTROL			(\$51,756)
EMPLOYEE RELATIONS	78,492	2.50%	\$1,294
MEDIATION SERVICES	1,686	0.05%	\$28
LEGISLATIVE AUDITS	2,221	0.07%	\$37
TREASURER	4,146	0.13%	\$68
ATTORNEY GENERAL	21,796	0.69%	\$359

USER AGENCIES

=====			
ADMINISTRATION			
BUILDING CODE & CONST COORD	2,053	0.07%	\$34
BUILDING FUND	7,722	0.25%	\$127
PLANT MGMT	10,902	0.35%	\$180
STATE REGISTER & DOCUMENTS	5,338	0.17%	\$88
MICROGRAPHICS	1,976	0.06%	\$33
ELECTRONICS EQUIPMENT RENTAL	2,235	0.07%	\$37
STARS	400	0.01%	\$7
TELECOMMUNICATIONS	22,861	0.73%	\$377
MOTOR POOL	24,132	0.77%	\$398
STATE PRINTER	16,449	0.52%	\$271
CENTRAL STORES	21,159	0.67%	\$349
MTLS SERVICES DISTRIBUTION	2,362	0.08%	\$39
COMMUTER VANS	474	0.02%	\$8
COMPUTER SERVICES	17,706	0.56%	\$292
ADDRESSING & INSERT	923	0.03%	\$15
CAPITOL PARKING	2,680	0.09%	\$44
MGMT ANALYSIS-SP FD	716	0.02%	\$12
911 EMERGENCY	4,341	0.14%	\$72
RISK MGMT	1,230	0.04%	\$20
VOLUNTEER SERVICES	295	0.01%	\$5
OTHER	1,464	0.05%	\$24
AGRICULTURE	48,620	1.55%	\$802
ANIMAL HEALTH BD	4,396	0.14%	\$72
ARTS BOARD	3,842	0.12%	\$63
AUDITOR	5,446	0.17%	\$90
COMMERCE	29,101	0.93%	\$480
COMMUNICATION IMPAIRED BD	838	0.03%	\$14
COMMUNITY COLLEGE BD	147,632	4.70%	\$2,434
CORRECTIONS	145,450	4.63%	\$2,398
DISABILITY COUNCIL	1,300	0.04%	\$21
EDUCATION-CENTRAL OFFICE	86,804	2.77%	\$1,431
EDUCATION-FARIBAUT SCHOOLS	6,700	0.21%	\$110
EDUCATION-VO-TECH	23,697	0.75%	\$391
GAMING-ADMIN UNIT	198	0.01%	\$3
GAMBLING CONTROL	2,901	0.09%	\$48
GREATER MN CORP.	2,445	0.08%	\$40
HEALTH	93,562	2.98%	\$1,543
HEALTH LIC BDS			
MEDICAL EXAMINERS	4,050	0.13%	\$67
NURSING	5,163	0.16%	\$85
PHARMACY	1,881	0.06%	\$31
DENTISTRY	2,557	0.08%	\$42
CHIROPRACTORS	1,460	0.05%	\$24
PSYCHOLOGY	1,192	0.04%	\$20
OPTOMETRY	474	0.02%	\$8
NURSING HOME ADM	726	0.02%	\$12
SOCIAL WRK & MNLT HLTH	1,613	0.05%	\$27
SOCIAL WRK LIC BD	728	0.02%	\$12
MARR & FAMILY THERAPY BD	599	0.02%	\$10
UNLIC MNLT HLTH PROV BD	789	0.03%	\$13
PODIATRY	302	0.01%	\$5
VETERINARY MEDICINE	546	0.02%	\$9
HEARING EXAMINER	5,757	0.18%	\$95
HIGHER ED COORD BD	13,457	0.43%	\$222

25.4
FINANCE
BUDGET
CONTROL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

HIGHER ED FAC AUTH	35		\$1
HOUSING FINANCE	14,647	0.47%	\$242
HUMAN RIGHTS	2,333	0.07%	\$38
HUMAN SERVICES-CENTRAL OFFICE	140,583	4.48%	\$2,318
HUMAN SERVICES-INSTITUTIONS	93,160	2.97%	\$1,536
INDIAN AFFAIRS	1,413	0.05%	\$23
INVESTMENT BOARD	2,235	0.07%	\$37
IRON RANGE RESOURCES	18,890	0.60%	\$311
JOBS & TRAINING	256,511	8.17%	\$4,229
LABOR & INDUSTRY	51,644	1.65%	\$852
MILITARY AFFAIRS	23,212	0.74%	\$383
NATURAL RESOURCES	309,824	9.87%	\$5,108
NON-HEALTH LIC BDS			
BOXING	403	0.01%	\$7
BARBERS	678	0.02%	\$11
ELECTRICITY	4,742	0.15%	\$78
ARCHITECTS & ENG	2,781	0.09%	\$46
ABSTRACTORS	145		\$2
ACCOUNTANCY	2,470	0.08%	\$41
PEACE OFFICERS	2,117	0.07%	\$35
PARI-MUTUAL RACING	4,186	0.13%	\$69
PLANNING	9,964	0.32%	\$164
POLLUTION CONTROL	49,789	1.59%	\$821
PUB EMP RET ASSN	5,770	0.18%	\$95
PUBLIC SAFETY	527,306	16.80%	\$8,694
PUBLIC SERVICE	9,998	0.32%	\$165
PUBLIC UTIL COMM	3,429	0.11%	\$57
REVENUE	52,094	1.66%	\$859
SECRETARY OF STATE	14,824	0.47%	\$244
STATE LOTTERY	1,536	0.05%	\$25
STATE RETIREMENT	4,317	0.14%	\$71
STATE UNIV SYSTEM	167,988	5.35%	\$2,770
TEACHERS RETIREMENT	2,867	0.09%	\$47
TRADE & ECON DEV	37,603	1.20%	\$620
TRANSPORTATION	242,096	7.71%	\$3,992
TRANSPORTATION REG BD	455	0.01%	\$8
VETERANS AFFAIRS	7,328	0.23%	\$121
VETERANS HOME BD	24,443	0.78%	\$403
WASTE MGMT BD	3,703	0.12%	\$61
WRKRS COMP CT OF APPEALS	543	0.02%	\$9
ZOO	24,730	0.79%	\$408
OTHER	116,192	3.70%	\$1,915

COLUMN TOTAL 3,138,969 100.00%

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED
COMPUTER REPORT

25.5
FINANCE
BUDGET
SUPPORT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

FINANCE-BUDGETS-BUDGET SUPPORT			(\$36,179)
EMPLOYEE RELATIONS	57.00	0.62%	\$226
MEDIATION SERVICES	4.00	0.04%	\$16
LEGISLATIVE AUDITS	6.00	0.07%	\$24
TREASURER	6.00	0.07%	\$24
ATTORNEY GENERAL	89.00	0.97%	\$352

(USER AGENCIES)

=====

ADMIN-BUILDING CODE & CONST COORD	1.00	0.01%	\$4
ADMIN-BUILDING FUND	3.00	0.03%	\$12
ADMIN-PLANT MGMT	12.00	0.13%	\$47
ADMIN-STATE REGISTER & DOCUMENTS	4.00	0.04%	\$16
ADMIN-MICROGRAPHICS	2.00	0.02%	\$8
ADMIN-ELECTRONICS EQUIPMENT RENTAL	1.00	0.01%	\$4
ADMIN-STARS	2.00	0.02%	\$8
ADMIN-TELECOMMUNICATIONS	4.00	0.04%	\$16
ADMIN-MOTOR POOL	3.00	0.03%	\$12
ADMIN-STATE PRINTER	1.00	0.01%	\$4
ADMIN-CENTRAL STORES	2.00	0.02%	\$8
ADMIN-MTLS SERVICES DISTRIBUTION	9.00	0.10%	\$36
ADMIN-COMMUTER VANS	1.00	0.01%	\$4
ADMIN-COMPUTER SERVICES	57.00	0.62%	\$226
ADMIN-ADDRESSING & INSERT	1.00	0.01%	\$4
ADMIN-MATERIALS TRANSFER	1.00	0.01%	\$4
ADMIN-CAPITOL PARKING	3.00	0.03%	\$12
ADMIN-MGMT ANALYSIS-SP FD	3.00	0.03%	\$12
ADMIN-911 EMERGENCY	2.00	0.02%	\$8
ADMIN-RISK MGMT	5.00	0.05%	\$20
ADMIN-VOLUNTEER SERVICES	2.00	0.02%	\$8
ADMIN-OTHER	29.00	0.32%	\$115
AGRICULTURE	163.00	1.78%	\$645
ANIMAL HEALTH BD	12.00	0.13%	\$47
ARTS BOARD	36.00	0.39%	\$142
AUDITOR	7.00	0.08%	\$28
COMMERCE	30.00	0.33%	\$119
COMMUNITY COLLEGE BD	94.00	1.03%	\$372
CORRECTIONS	854.00	9.34%	\$3,379
DISABILITY COUNCIL	6.00	0.07%	\$24
EDUCATION-CENTRAL OFFICE	564.00	6.17%	\$2,232
EDUCATION-FARIBAUT SCHOOLS	69.00	0.75%	\$273
EDUCATION-VO-TECH	219.00	2.40%	\$866
GAMING-ADMIN UNIT	1.00	0.01%	\$4
GAMBLING CONTROL	3.00	0.03%	\$12
GREATER MN CORP.	18.00	0.20%	\$71
HEALTH	606.00	6.63%	\$2,398
MEDICAL EXAMINERS	6.00	0.07%	\$24
NURSING	7.00	0.08%	\$28
PHARMACY	4.00	0.04%	\$16
DENTISTRY	3.00	0.03%	\$12
CHIROPRACTORS	3.00	0.03%	\$12
PSYCHOLOGY	2.00	0.02%	\$8
OPTOMETRY	2.00	0.02%	\$8
NURSING HOME ADM	3.00	0.03%	\$12
SOCIAL WRK & MNTL HLTH	1.00	0.01%	\$4
SOCIAL WRK LIC BD	2.00	0.02%	\$8
MARR & FAMILY THERAPY BD	3.00	0.03%	\$12
PODIATRY	2.00	0.02%	\$8
VETERINARY MEDICINE	3.00	0.03%	\$12
HEARING EXAMINER	7.00	0.08%	\$28
HIGHER ED COORD BD	49.00	0.54%	\$194
HIGHER ED FAC AUTH	1.00	0.01%	\$4
HOUSING FINANCE	56.00	0.61%	\$222
HUMAN RIGHTS	25.00	0.27%	\$99

25.5
FINANCE
BUDGET
SUPPORT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

HUMAN SERVICES—CENTRAL OFFICE	507.00	5.54%	\$2,006
HUMAN SERVICES—INSTITUTIONS	416.00	4.55%	\$1,646
INDIAN AFFAIRS	20.00	0.22%	\$79
INVESTMENT BOARD	33.00	0.36%	\$131
IRON RANGE RESOURCES	62.00	0.68%	\$245
JOBS & TRAINING	142.00	1.55%	\$562
LABOR & INDUSTRY	142.00	1.55%	\$562
MILITARY AFFAIRS	57.00	0.62%	\$226
NATURAL RESOURCES	1,570.00	17.17%	\$6,212
BOXING	1.00	0.01%	\$4
BARBERS	2.00	0.02%	\$8
ELECTRICITY	5.00	0.05%	\$20
ARCHITECTS & ENG	2.00	0.02%	\$8
ABSTRACTORS	2.00	0.02%	\$8
ACCOUNTANCY	2.00	0.02%	\$8
PEACE OFFICERS	5.00	0.05%	\$20
PARI—MUTUAL RACING	17.00	0.19%	\$67
PLANNING	33.00	0.36%	\$131
POLLUTION CONTROL	393.00	4.30%	\$1,555
PUB EMP RET ASSN	6.00	0.07%	\$24
PUBLIC SAFETY	400.00	4.37%	\$1,583
PUBLIC SERVICE	41.00	0.45%	\$162
PUBLIC UTIL COMM	7.00	0.08%	\$28
REVENUE	308.00	3.37%	\$1,219
SECRETARY OF STATE	28.00	0.31%	\$111
STATE LOTTERY	1.00	0.01%	\$4
STATE RETIREMENT	11.00	0.12%	\$44
STATE UNIV SYSTEM	77.00	0.84%	\$305
TEACHERS RETIREMENT	2.00	0.02%	\$8
TRADE & ECON DEV	255.00	2.79%	\$1,009
TRANSPORTATION	572.00	6.26%	\$2,263
TRANSPORTATION REG BD	2.00	0.02%	\$8
VETERANS AFFAIRS	15.00	0.16%	\$59
VETERANS HOME BD	108.00	1.18%	\$427
WASTE MGMT BD	35.00	0.38%	\$138
WRKRS COMP CT OF APPEALS	2.00	0.02%	\$8
ZOO	130.00	1.42%	\$514
OTHER	562.00	6.15%	\$2,214
COLUMN TOTAL	9,144.00	100.00%	

(F. Y. 1991 ACTUAL)

SCHEDULE 26.1

**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.

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TITLE	FINANCE	FINANCE-ACCOUNTING		
	ACCOUNTING TOTAL	GEN'L ADMIN	ACCTG	ACCTG GEN'L GOV'T
SECOND ALLOCATION: ALLOCATED ADDITIONS: (FIRST STEPDOWN) (SECOND STEPDOWN) FINANCE - FISCAL MGMT & ADMN FINANCE - DEPT ADMN	26.2 197,173	 197,173	26.3 	26.4
ALLOCATED ADDITIONS	197,173	197,173		
DISTRIBUTED ALLOCATED COSTS		(197,173)	182,957	14,216
ALLOCABLE COSTS	197,173		182,957	14,216
DISALLOWED	(14,216)			(14,216)
NET ALLOCATED	\$182,957		\$182,957	

26.3
FINANCE
ACCOUNTING

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

FINANCE-ACCOUNTING			(\$197,173)
FINANCE-ACCOUNTING-ACCOUNTING	1,786,694.00	92.79%	\$182,957
FINANCE-ACCOUNTING-GENL GOVT	138,833.00	7.21%	\$14,216

(USER AGENCIES)

=====

COLUMN TOTAL

1,925,527.00 100.00%

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

26.4
FINANCE
ACCOUNTING

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

FINANCE-ACCOUNTING-ACCOUNTING			(\$182,957)
EMPLOYEE RELATIONS	78,492.00	2.50%	\$4,575
MEDIATION SERVICES	1,686.00	0.05%	\$98
LEGISLATIVE AUDITS	2,221.00	0.07%	\$129
TREASURER	4,146.00	0.13%	\$242
ATTORNEY GENERAL	21,796.00	0.69%	\$1,270

(USER AGENCIES)

=====

ADMIN-BUILDING CODE & CONST COORD	2,053.00	0.07%	\$120
ADMIN-BUILDING FUND	7,722.00	0.25%	\$450
ADMIN-PLANT MGMT	10,902.00	0.35%	\$635
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	0.17%	\$311
ADMIN-MICROGRAPHICS	1,976.00	0.06%	\$115
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.07%	\$130
ADMIN-STARS	400.00	0.01%	\$23
ADMIN-TELECOMMUNICATIONS	22,861.00	0.73%	\$1,332
ADMIN-MOTOR POOL	24,132.00	0.77%	\$1,407
ADMIN-STATE PRINTER	16,449.00	0.52%	\$959
ADMIN-CENTRAL STORES	21,159.00	0.67%	\$1,233
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	0.08%	\$138
ADMIN-COMMUTER VANS	474.00	0.02%	\$28
ADMIN-COMPUTER SERVICES	17,706.00	0.56%	\$1,032
ADMIN-ADDRESSING & INSERT	923.00	0.03%	\$54
ADMIN-CAPITOL PARKING	2,680.00	0.09%	\$156
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.02%	\$42
ADMIN-911 EMERGENCY	4,341.00	0.14%	\$253
ADMIN-RISK MGMT	1,230.00	0.04%	\$72
ADMIN-VOLUNTEER SERVICES	295.00	0.01%	\$17
ADMIN-OTHER	1,464.00	0.05%	\$85
AGRICULTURE	48,620.00	1.55%	\$2,834
ANIMAL HEALTH BD	4,396.00	0.14%	\$256
ARTS BOARD	3,842.00	0.12%	\$224
AUDITOR	5,446.00	0.17%	\$317
COMMERCE	29,101.00	0.93%	\$1,696
COMMUNICATION IMPAIRED BD	838.00	0.03%	\$49
COMMUNITY COLLEGE BD	147,632.00	4.70%	\$8,605
CORRECTIONS	145,450.00	4.63%	\$8,478
DISABILITY COUNCIL	1,300.00	0.04%	\$76
EDUCATION-CENTRAL OFFICE	86,804.00	2.77%	\$5,059
EDUCATION-FARIBAULT SCHOOLS	6,700.00	0.21%	\$391
EDUCATION-VO-TECH	23,697.00	0.75%	\$1,381
GAMING-ADMIN UNIT	198.00	0.01%	\$12
GAMBLING CONTROL	2,901.00	0.09%	\$169
GREATER MN CORP.	2,445.00	0.08%	\$143
HEALTH	93,562.00	2.98%	\$5,453
MEDICAL EXAMINERS	4,050.00	0.13%	\$236
NURSING	5,163.00	0.16%	\$301
PHARMACY	1,881.00	0.06%	\$110
DENTISTRY	2,557.00	0.08%	\$149
CHIROPRACTORS	1,460.00	0.05%	\$85
PSYCHOLOGY	1,192.00	0.04%	\$69
OPTOMETRY	474.00	0.02%	\$28
NURSING HOME ADM	726.00	0.02%	\$42
SOCIAL WRK & MNTL HLTH	1,613.00	0.05%	\$94
SOCIAL WRK LIC BD	728.00	0.02%	\$42
MARR & FAMILY THERAPY BD	599.00	0.02%	\$35
UNLIC MNTL HLTH PROV BD	789.00	0.03%	\$46
PODIATRY	302.00	0.01%	\$18
VETERINARY MEDICINE	546.00	0.02%	\$32
HEARING EXAMINER	5,757.00	0.18%	\$336
HIGHER ED COORD BD	13,457.00	0.43%	\$784
HIGHER ED FAC AUTH	35.00		\$2
HOUSING FINANCE	14,647.00	0.47%	\$854

26.4
FINANCE
ACCOUNTING

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

HUMAN RIGHTS	2,333.00	0.07%	\$136
HUMAN SERVICES-CENTRAL OFFICE	140,583.00	4.48%	\$8,194
HUMAN SERVICES-INSTITUTIONS	93,160.00	2.97%	\$5,430
INDIAN AFFAIRS	1,413.00	0.05%	\$82
INVESTMENT BOARD	2,235.00	0.07%	\$130
IRON RANGE RESOURCES	18,890.00	0.60%	\$1,101
JOBS & TRAINING	256,511.00	8.17%	\$14,951
LABOR & INDUSTRY	51,644.00	1.65%	\$3,010
MILITARY AFFAIRS	23,212.00	0.74%	\$1,353
NATURAL RESOURCES	309,824.00	9.87%	\$18,058
BOXING	403.00	0.01%	\$23
BARBERS	678.00	0.02%	\$40
ELECTRICITY	4,742.00	0.15%	\$276
ARCHITECTS & ENG	2,781.00	0.09%	\$162
ABSTRACTORS	145.00		\$8
ACCOUNTANCY	2,470.00	0.08%	\$144
PEACE OFFICERS	2,117.00	0.07%	\$123
PARI-MUTUAL RACING	4,186.00	0.13%	\$244
PLANNING	9,964.00	0.32%	\$581
POLLUTION CONTROL	49,789.00	1.59%	\$2,902
PUB EMP RET ASSN	5,770.00	0.18%	\$336
PUBLIC SAFETY	527,306.00	16.80%	\$30,734
PUBLIC SERVICE	9,998.00	0.32%	\$583
PUBLIC UTIL COMM	3,429.00	0.11%	\$200
REVENUE	52,094.00	1.66%	\$3,036
SECRETARY OF STATE	14,824.00	0.47%	\$864
STATE LOTTERY	1,536.00	0.05%	\$90
STATE RETIREMENT	4,317.00	0.14%	\$252
STATE UNIV SYSTEM	167,988.00	5.35%	\$9,791
TEACHERS RETIREMENT	2,867.00	0.09%	\$167
TRADE & ECON DEV	37,603.00	1.20%	\$2,192
TRANSPORTATION	242,096.00	7.71%	\$14,111
TRANSPORTATION REG BD	455.00	0.01%	\$27
VETERANS AFFAIRS	7,328.00	0.23%	\$427
VETERANS HOME BD	24,443.00	0.78%	\$1,425
WASTE MGMT BD	3,703.00	0.12%	\$216
WRKRS COMP CT OF APPEALS	543.00	0.02%	\$32
ZOO	24,730.00	0.79%	\$1,441
OTHER	116,192.00	3.70%	\$6,773
COLUMN TOTAL	3,138,969.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED
COMPUTER REPORT

(F.Y. 1991 ACTUAL)

SCHEDULE 27.1

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

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

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TITLE	FINANCE	FINANCE-OTHER				
	OTHER TOTAL	GENERAL ADMIN	FIN'L REPORTING	SINGLE AUDIT	CENTRAL PAYROLL	GEN'L GOV'T
SECOND ALLOCATION:	27.2	27.3	27.4	27.5	27.6	
ALLOCATED ADDITIONS:						
(FIRST STEPDOWN)						
(SECOND STEPDOWN)						
FINANCE - FISCAL MGMT & ADMN	96,587	96,587				
FINANCE - DEPT ADMN	96,587					
ALLOCATED ADDITIONS	96,587	96,587				
DISTRIBUTED ALLOCATED COSTS		(96,587)	20,023	43,474	703	32,387
ALLOCABLE COSTS	96,587		20,023	43,474	703	32,387
DISALLOWED	(32,387)					(32,387)
NET ALLOCATED	\$64,200		\$20,023	\$43,474	\$703	

27.3
FINANCE
OTHER

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

FINANCE-OTHER			(\$96,587)
FINANCE-OTHER-FINANCIAL RPTG	341,015.00	20.73%	\$20,023
FINANCE-OTHER-CENTRAL PAYROLL	740,420.00	45.01%	\$43,474
FINANCE-OTHER-SINGLE AUDIT	11,970.00	0.73%	\$703
FINANCE-OTHER-GENL GOVT	551,599.00	33.53%	\$32,387

(USER AGENCIES)

=====

COLUMN TOTAL

1,645,004.00 100.00%

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

27.4
FINANCE
FINANCIAL
REPORTING

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

FINANCE-OTHER-FINANCIAL RPTG			(\$20,023)
EMPLOYEE RELATIONS	78,492.00	2.50%	\$501
MEDIATION SERVICES	1,686.00	0.05%	\$11
LEGISLATIVE AUDITS	2,221.00	0.07%	\$14
TREASURER	4,146.00	0.13%	\$26
ATTORNEY GENERAL	21,796.00	0.69%	\$139

(USER AGENCIES)

=====

ADMIN-BUILDING CODE & CONST COORD	2,053.00	0.07%	\$13
ADMIN-BUILDING FUND	7,722.00	0.25%	\$49
ADMIN-PLANT MGMT	10,902.00	0.35%	\$70
ADMIN-STATE REGISTER & DOCUMENTS	5,338.00	0.17%	\$34
ADMIN-MICROGRAPHICS	1,976.00	0.06%	\$13
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2,235.00	0.07%	\$14
ADMIN-STARS	400.00	0.01%	\$3
ADMIN-TELECOMMUNICATIONS	22,861.00	0.73%	\$146
ADMIN-MOTOR POOL	24,132.00	0.77%	\$154
ADMIN-STATE PRINTER	16,449.00	0.52%	\$105
ADMIN-CENTRAL STORES	21,159.00	0.67%	\$135
ADMIN-MTLS SERVICES DISTRIBUTION	2,362.00	0.08%	\$15
ADMIN-COMMUTER VANS	474.00	0.02%	\$3
ADMIN-COMPUTER SERVICES	17,706.00	0.56%	\$113
ADMIN-ADDRESSING & INSERT	923.00	0.03%	\$6
ADMIN-CAPITOL PARKING	2,680.00	0.09%	\$17
ADMIN-MGMT ANALYSIS-SP FD	716.00	0.02%	\$5
ADMIN-911 EMERGENCY	4,341.00	0.14%	\$28
ADMIN-RISK MGMT	1,230.00	0.04%	\$8
ADMIN-VOLUNTEER SERVICES	295.00	0.01%	\$2
ADMIN-OTHER	1,464.00	0.05%	\$9
AGRICULTURE	48,620.00	1.55%	\$310
ANIMAL HEALTH BD	4,396.00	0.14%	\$28
ARTS BOARD	3,842.00	0.12%	\$25
AUDITOR	5,446.00	0.17%	\$35
COMMERCE	29,101.00	0.93%	\$186
COMMUNICATION IMPAIRED BD	838.00	0.03%	\$5
COMMUNITY COLLEGE BD	147,632.00	4.70%	\$942
CORRECTIONS	145,450.00	4.63%	\$928
DISABILITY COUNCIL	1,300.00	0.04%	\$8
EDUCATION-CENTRAL OFFICE	86,804.00	2.77%	\$554
EDUCATION-FARIBAULT SCHOOLS	6,700.00	0.21%	\$43
EDUCATION-VO-TECH	23,697.00	0.75%	\$151
GAMING-ADMIN UNIT	198.00	0.01%	\$1
GAMBLING CONTROL	2,901.00	0.09%	\$19
GREATER MN CORP.	2,445.00	0.08%	\$16
HEALTH	93,562.00	2.98%	\$597
MEDICAL EXAMINERS	4,050.00	0.13%	\$26
NURSING	5,163.00	0.16%	\$33
PHARMACY	1,881.00	0.06%	\$12
DENTISTRY	2,557.00	0.08%	\$16
CHIROPRACTORS	1,460.00	0.05%	\$9
PSYCHOLOGY	1,192.00	0.04%	\$8
OPTOMETRY	474.00	0.02%	\$3
NURSING HOME ADM	726.00	0.02%	\$5
SOCIAL WRK & MNTL HLTH	1,613.00	0.05%	\$10
SOCIAL WRK LIC BD	728.00	0.02%	\$5
MARR & FAMILY THERAPY BD	599.00	0.02%	\$4
UNLIC MNTL HLTH PROV BD	789.00	0.03%	\$5
PODIATRY	302.00	0.01%	\$2
VETERINARY MEDICINE	546.00	0.02%	\$3
HEARING EXAMINER	5,757.00	0.18%	\$37
HIGHER ED COORD BD	13,457.00	0.43%	\$86
HIGHER ED FAC AUTH	35.00		
HOUSING FINANCE	14,647.00	0.47%	\$93

27.4
FINANCE
FINANCIAL
REPORTING

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

HUMAN RIGHTS	2,333.00	0.07%	\$15
HUMAN SERVICES-CENTRAL OFFICE	140,583.00	4.48%	\$897
HUMAN SERVICES-INSTITUTIONS	93,160.00	2.97%	\$594
INDIAN AFFAIRS	1,413.00	0.05%	\$9
INVESTMENT BOARD	2,235.00	0.07%	\$14
IRON RANGE RESOURCES	18,890.00	0.60%	\$120
JOBS & TRAINING	256,511.00	8.17%	\$1,636
LABOR & INDUSTRY	51,644.00	1.65%	\$329
MILITARY AFFAIRS	23,212.00	0.74%	\$148
NATURAL RESOURCES	309,824.00	9.87%	\$1,976
BOXING	403.00	0.01%	\$3
BARBERS	678.00	0.02%	\$4
ELECTRICITY	4,742.00	0.15%	\$30
ARCHITECTS & ENG	2,781.00	0.09%	\$18
ABSTRACTORS	145.00		\$1
ACCOUNTANCY	2,470.00	0.08%	\$16
PEACE OFFICERS	2,117.00	0.07%	\$14
PARI-MUTUAL RACING	4,186.00	0.13%	\$27
PLANNING	9,964.00	0.32%	\$64
POLLUTION CONTROL	49,789.00	1.59%	\$318
PUB EMP RET ASSN	5,770.00	0.18%	\$37
PUBLIC SAFETY	527,306.00	16.80%	\$3,364
PUBLIC SERVICE	9,998.00	0.32%	\$64
PUBLIC UTIL COMM	3,429.00	0.11%	\$22
REVENUE	52,094.00	1.66%	\$332
SECRETARY OF STATE	14,824.00	0.47%	\$95
STATE LOTTERY	1,536.00	0.05%	\$10
STATE RETIREMENT	4,317.00	0.14%	\$28
STATE UNIV SYSTEM	167,988.00	5.35%	\$1,072
TEACHERS RETIREMENT	2,867.00	0.09%	\$18
TRADE & ECON DEV	37,603.00	1.20%	\$240
TRANSPORTATION	242,096.00	7.71%	\$1,544
TRANSPORTATION REG BD	455.00	0.01%	\$3
VETERANS AFFAIRS	7,328.00	0.23%	\$47
VETERANS HOME BD	24,443.00	0.78%	\$156
WASTE MGMT BD	3,703.00	0.12%	\$24
WRKRS COMP CT OF APPEALS	543.00	0.02%	\$3
ZOO	24,730.00	0.79%	\$158
OTHER	116,192.00	3.70%	\$735
COLUMN TOTAL	3,138,969.00	100.00%	

ALLOCATION BASIS:
SOURCE:

ACCOUNTING TRANSACTIONS PROCESSED
COMPUTER REPORT

27.5
FINANCE
CENTRAL
PAYROLL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

FINANCE-OTHER-CENTRAL PAYROLL			(\$43,474)
EMPLOYEE RELATIONS	46,670.00	0.43%	\$188
MEDIATION SERVICES	5,036.00	0.05%	\$20
LEGISLATIVE AUDITS	17,126.00	0.16%	\$69
TREASURER	2,628.00	0.02%	\$11
ATTORNEY GENERAL	89,793.00	0.83%	\$361

(USER AGENCIES)

=====

ADMIN-BUILDING CODE & CONST COORD	5,577.00	0.05%	\$22
ADMIN-BUILDING FUND	271.00		\$1
ADMIN-PLANT MGMT	49,047.00	0.45%	\$197
ADMIN-STATE REGISTER & DOCUMENTS	5,464.00	0.05%	\$22
ADMIN-MICROGRAPHICS	3,841.00	0.04%	\$15
ADMIN-ELECTRONICS EQUIPMENT RENTAL	1,776.00	0.02%	\$7
ADMIN-STARS	1,410.00	0.01%	\$6
ADMIN-TELECOMMUNICATIONS	1,604.00	0.01%	\$6
ADMIN-MOTOR POOL	4,156.00	0.04%	\$17
ADMIN-STATE PRINTER	165.00		\$1
ADMIN-CENTRAL STORES	4,642.00	0.04%	\$19
ADMIN-MTLS SERVICES DISTRIBUTION	4,747.00	0.04%	\$19
ADMIN-COMMUTER VANS	1,255.00	0.01%	\$5
ADMIN-COMPUTER SERVICES	70,537.00	0.65%	\$284
ADMIN-ADDRESSING & INSERT	27,815.00	0.26%	\$112
ADMIN-MATERIALS TRANSFER	3,192.00	0.03%	\$13
ADMIN-CAPITOL PARKING	2,917.00	0.03%	\$12
ADMIN-MGMT ANALYSIS-SP FD	3,409.00	0.03%	\$14
ADMIN-911 EMERGENCY	749.00	0.01%	\$3
ADMIN-RISK MGMT	575.00	0.01%	\$2
ADMIN-VOLUNTEER SERVICES	286.00		\$1
ADMIN-OTHER	920.00	0.01%	\$4
AGRICULTURE	120,841.00	1.12%	\$486
ANIMAL HEALTH BD	15,931.00	0.15%	\$64
ARTS BOARD	4,006.00	0.04%	\$16
AUDITOR	28,375.00	0.26%	\$114
COMMERCE	53,563.00	0.50%	\$216
COMMUNICATION IMPAIRED BD	203.00		\$1
COMMUNITY COLLEGE BD	529,137.00	4.90%	\$2,130
CORRECTIONS	603,886.00	5.59%	\$2,430
DISABILITY COUNCIL	2,323.00	0.02%	\$9
EDUCATION-CENTRAL OFFICE	136,390.00	1.26%	\$549
EDUCATION-FARIBAULT SCHOOLS	8,138.00	0.08%	\$33
EDUCATION-VO-TECH	30,125.00	0.28%	\$121
GAMING-ADMIN UNIT	500.00		\$2
GAMBLING CONTROL	6,249.00	0.06%	\$25
HEALTH	224,694.00	2.08%	\$904
MEDICAL EXAMINERS	6,826.00	0.06%	\$27
NURSING	5,819.00	0.05%	\$23
PHARMACY	1,445.00	0.01%	\$6
DENTISTRY	1,552.00	0.01%	\$6
CHIROPRACTORS	1,059.00	0.01%	\$4
PSYCHOLOGY	1,108.00	0.01%	\$4
OPTOMETRY	227.00		\$1
NURSING HOME ADM	491.00		\$2
SOCIAL WRK & MNTL HLTH	1,643.00	0.02%	\$7
SOCIAL WRK LIC BD	299.00		\$1
MARR & FAMILY THERAPY BD	218.00		\$1
UNLIC MNTL HLTH PROV BD	222.00		\$1
PODIATRY	335.00		\$1
VETERINARY MEDICINE	423.00		\$2
HEARING EXAMINER	18,678.00	0.17%	\$75
HIGHER ED COORD BD	45,514.00	0.42%	\$183
HIGHER ED FAC AUTH	773.00	0.01%	\$3
HOUSING FINANCE	51,574.00	0.48%	\$208

27.5
FINANCE
CENTRAL
PAYROLL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

HUMAN RIGHTS	16,783.00	0.16%	\$68
HUMAN SERVICES--CENTRAL OFFICE	276,087.00	2.56%	\$1,111
HUMAN SERVICES--INSTITUTIONS	1,909,415.00	17.68%	\$7,685
INDIAN AFFAIRS	1,634.00	0.02%	\$7
INVESTMENT BOARD	6,126.00	0.06%	\$25
IRON RANGE RESOURCES	30,774.00	0.28%	\$124
JOBS & TRAINING	517,731.00	4.79%	\$2,084
LABOR & INDUSTRY	104,171.00	0.96%	\$419
MILITARY AFFAIRS	108,622.00	1.01%	\$437
NATURAL RESOURCES	1,409,089.00	13.04%	\$5,671
BOXING	483.00		\$2
BARBERS	478.00		\$2
ELECTRICITY	5,139.00	0.05%	\$21
ARCHITECTS & ENG	1,684.00	0.02%	\$7
ACCOUNTANCY	1,000.00	0.01%	\$4
PEACE OFFICERS	2,400.00	0.02%	\$10
PARI--MUTUAL RACING	2,028.00	0.02%	\$8
PLANNING	27,991.00	0.26%	\$113
POLLUTION CONTROL	195,847.00	1.81%	\$788
PUB EMP RET ASSN	16,359.00	0.15%	\$66
PUBLIC SAFETY	523,116.00	4.84%	\$2,105
PUBLIC SERVICE	32,364.00	0.30%	\$130
PUBLIC UTIL COMM	9,726.00	0.09%	\$39
REVENUE	301,630.00	2.79%	\$1,214
SECRETARY OF STATE	22,949.00	0.21%	\$92
STATE LOTTERY	40,403.00	0.37%	\$163
STATE RETIREMENT	10,271.00	0.10%	\$41
STATE UNIV SYSTEM	1,001,486.00	9.27%	\$4,031
TEACHERS RETIREMENT	13,148.00	0.12%	\$53
TRADE & ECON DEV	78,209.00	0.72%	\$315
TRANSPORTATION	1,483,296.00	13.73%	\$5,970
TRANSPORTATION REG BD	2,455.00	0.02%	\$10
VETERANS AFFAIRS	8,584.00	0.08%	\$35
VETERANS HOME BD	142,761.00	1.32%	\$575
WASTE MGMT BD	10,182.00	0.09%	\$41
WRKRS COMP CT OF APPEALS	4,805.00	0.04%	\$19
ZOO	54,368.00	0.50%	\$219
OTHER	170,205.00	1.58%	\$684
COLUMN TOTAL	10,801,974.00	100.00%	

ALLOCATION BASIS:
SOURCE:

PAYROLL TRANSACTIONS PROCESSED
COMPUTER REPORT

27.6
FINANCE
SINGLE
AUDIT

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

FINANCE-OTHER-SINGLE AUDIT			(\$703)
ATTORNEY GENERAL	861,867.40	0.04%	

(USER AGENCIES)

=====

ADMIN-BUILDING FUND	4,609,816.00	0.20%	\$1
AGRICULTURE	1,160,673.37	0.05%	
ANIMAL HEALTH BD	143,922.91	0.01%	
ARTS BOARD	682,866.62	0.03%	
COMMERCE	16,303.00		
COMMUNITY COLLEGE BD	5,177,823.22	0.22%	\$2
CORRECTIONS	2,753,075.12	0.12%	\$1
EDUCATION-CENTRAL OFFICE	204,438,437.90	8.76%	\$62
EDUCATION-VO-TECH	19,540,247.96	0.84%	\$6
HEALTH	67,350,007.48	2.88%	\$20
NURSING	80,377.00		
HIGHER ED COORD BD	1,831,427.10	0.08%	\$1
HOUSING FINANCE	62,688,232.08	2.69%	\$19
HUMAN RIGHTS	445,400.00	0.02%	
HUMAN SERVICES-CENTRAL OFFICE	1,367,510,153.00	58.57%	\$412
HUMAN SERVICES-INSTITUTIONS	115,856.31		
INDIAN AFFAIRS	50,549.60		
JOBS & TRAINING	201,658,276.03	8.64%	\$61
LABOR & INDUSTRY	2,804,736.95	0.12%	\$1
MILITARY AFFAIRS	10,426,123.18	0.45%	\$3
NATURAL RESOURCES	14,755,631.71	0.63%	\$4
PEACE OFFICERS	21,854.82		
PLANNING	2,057,375.58	0.09%	\$1
POLLUTION CONTROL	16,452,113.65	0.70%	\$5
PUBLIC SAFETY	12,798,514.55	0.55%	\$4
PUBLIC SERVICE	277,742.48	0.01%	
STATE UNIV SYSTEM	4,747,445.40	0.20%	\$1
TRADE & ECON DEV	48,762,578.11	2.09%	\$15
TRANSPORTATION	269,390,087.49	11.54%	\$81
VETERANS HOME BD	3,368,561.00	0.14%	\$1
ZOO	37,028.00		
OTHER	7,719,977.71	0.33%	\$2
 COLUMN TOTAL	 2,334,735,082.73	 100.00%	

ALLOCATION BASIS:
SOURCE:

FEDERAL CASH BASIS RECEIPTS
COMPUTER REPORT FINU8603

(F. Y. 1991 ACTUAL)

SCHEDULE 28.1

**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.

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

EMPLOYEE RELATIONS
 EMPLOYEE RELATIONS

TITLE	EMPLOYEE REL. TOTAL	GEN'L ADMIN	PERSNL ADMIN	OTHER
SECOND ALLOCATION:	28.2	28.3	28.4	
ALLOCATED ADDITIONS:				
(FIRST STEPDOWN)				
EMPLOYEE RELATIONS				
EMPLOYEE REL - PRSNL ADMN	32,558	32,558		
MEDIATION SERVICES				
MEDIATIONS SVCS - STATE AGENCIES	14	14		
LEGISLATIVE AUDITS				
LEGIS AUDITS - FINANCIAL AUDITS	52,693	52,693		
LEGIS AUDITS - PROGRAM AUDITS				
LEGIS AUDITS - SINGLE AUDITS				
TREASURER				
TREASURER - TREASURY	4,018	4,018		
ATTORNEY GENERAL				
ATTY GENL - LEGAL SERVICES	21,777	21,777		
STATE AUDITOR - SINGLE AUDITS				
ISB CREDIT	(14,510)	(14,510)		
(SECOND STEPDOWN)				
ADMINISTRATIVE MGMT				
COMMR & PERSONL				
FISCAL				
FISCAL A				
FISCAL B				
PROPERTY MGMT				
LEASING	7	7		
INTERTECHNOLOGIES GROUP				
RECORDS MANAGEMENT	52	52		
TELE COMM	106	106		
INFORMATION POLICY OFFICE				
STATEWIDE SYSTEMS	385	385		
OPERATIONS MGMT				
CENTRAL MAIL	314	314		
EMPLOYEE ASSIST	84	84		
MATERIALS MGMT				
INVENTORY MGMT	6	6		
PROCUREMENT	91	91		
FINANCE - FISCAL MGMT & ADMN				
FINANCE - DEPT ADMN				
FINANCE - BUDGETS				
FINANCE - BUDGET CONTROL	1,294	1,294		
FINANCE - AGENCY CONTROLLERS				
FINANCE - BUDGET SUPPORT	226	226		
FINANCE - ACCOUNTING				
FINANCE - ACCOUNTING	4,575	4,575		
FINANCE - OTHER				
FINANCE - OTHER FINANCIAL RPTG	501	501		
FINANCE - OTHER CENTRAL PAYROLL	188	188		
FINANCE - OTHER SINGLE AUDIT				
ATTORNEY GENERAL				
ATTY GENL - LEGAL SERVICES				
ATTORNEY GENERAL DIRECT BILLED CREDIT	(17,855)	(17,855)		
ALLOCATED ADDITIONS	86,524	86,524		
DISTRIBUTED ALLOCATED COSTS		(86,524)	2,857	83,667
ALLOCABLE COSTS	86,524		2,857	83,667
DISALLOWED	(83,667)			(83,667)
NET ALLOCATED	\$2,857		\$2,857	

28.3
 EMPLOYEE
 RELATIONS

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

EMPLOYEE RELATIONS			(\$86,524)
EMPLOYEE REL-PRSNL ADMN	6,343,730.00	3.30%	\$2,857
EMPLOYEE REL-ALL OTHER	185,782,101.00	96.70%	\$83,667

(USER AGENCIES)

=====

COLUMN TOTAL

192,125,831.00 100.00%

ALLOCATION BASIS:
 SOURCE:

DEPARTMENTAL EXPENDITURES
 CLOSING MANAGERS FINANCIAL REPORT

28.4
 EMPLOYEE
 RELATIONS
 PRSNL ADMN

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

EMPLOYEE REL-PRSNL ADMN			(\$2,857)
MEDIATION SERVICES	22.02	0.06%	\$2
LEGISLATIVE AUDITS	69.77	0.19%	\$5
TREASURER	11.66	0.03%	\$1
ATTORNEY GENERAL	373.41	1.00%	\$29

(USER AGENCIES)

=====

ADMIN-BUILDING CODE & CONST COORD	28.53	0.08%	\$2
ADMIN-PLANT MGMT	169.25	0.45%	\$13
ADMIN-STATE REGISTER & DOCUMENTS	19.41	0.05%	\$1
ADMIN-MICROGRAPHICS	14.77	0.04%	\$1
ADMIN-ELECTRONICS EQUIPMENT RENTAL	2.25	0.01%	
ADMIN-STARS	5.90	0.02%	
ADMIN-TELECOMMUNICATIONS	4.95	0.01%	
ADMIN-MOTOR POOL	17.86	0.05%	\$1
ADMIN-STATE PRINTER	59.44	0.16%	\$5
ADMIN-CENTRAL STORES	13.40	0.04%	\$1
ADMIN-MTLS SERVICES DISTRIBUTION	9.17	0.02%	\$1
ADMIN-COMMUTER VANS	0.77		
ADMIN-COMPUTER SERVICES	249.26	0.67%	\$19
ADMIN-ADDRESSING & INSERT	6.83	0.02%	\$1
ADMIN-MATERIALS TRANSFER	12.00	0.03%	\$1
ADMIN-CAPITOL PARKING	1.90	0.01%	
ADMIN-MGMT ANALYSIS-SP FD	14.49	0.04%	\$1
ADMIN-911 EMERGENCY	2.91	0.01%	
ADMIN-RISK MGMT	0.90		
ADMIN-VOLUNTEER SERVICES	0.70		
ADMIN-OTHER	2.60	0.01%	
AGRICULTURE	444.87	1.19%	\$34
ANIMAL HEALTH BD	37.16	0.10%	\$3
ARTS BOARD	16.00	0.04%	\$1
AUDITOR	108.78	0.29%	\$8
COMMERCE	218.83	0.59%	\$17
COMMUNICATION IMPAIRED BD	0.91		
COMMUNITY COLLEGE BD	2,499.14	6.68%	\$191
CORRECTIONS	2,180.11	5.83%	\$167
DISABILITY COUNCIL	12.58	0.03%	\$1
EDUCATION-CENTRAL OFFICE	405.04	1.08%	\$31
EDUCATION-FARIBAULT SCHOOLS	185.72	0.50%	\$14
EDUCATION-VO-TECH	120.92	0.32%	\$9
GAMING-ADMIN UNIT	2.66	0.01%	
GAMBLING CONTROL	29.33	0.08%	\$2
HEALTH	938.05	2.51%	\$72
MEDICAL EXAMINERS	24.00	0.06%	\$2
NURSING	23.33	0.06%	\$2
PHARMACY	7.00	0.02%	\$1
DENTISTRY	6.50	0.02%	
CHIROPRACTORS	4.91	0.01%	
PSYCHOLOGY	3.66	0.01%	
OPTOMETRY	1.55		
NURSING HOME ADM	2.00	0.01%	
SOCIAL WRK & MNTL HLTH	5.91	0.02%	
SOCIAL WRK LIC BD	0.83		
MARR & FAMILY THERAPY BD	0.91		
UNLIC MNTL HLTH PROV BD	1.16		
VETERINARY MEDICINE	1.25		
HEARING EXAMINER	75.12	0.20%	\$6
HIGHER ED COORD BD	71.26	0.19%	\$5
HIGHER ED FAC AUTH	3.00	0.01%	
HOUSING FINANCE	135.87	0.36%	\$10
HUMAN RIGHTS	70.75	0.19%	\$5
HUMAN SERVICES-CENTRAL OFFICE	1,191.51	3.19%	\$91
HUMAN SERVICES-INSTITUTIONS	5,470.82	14.63%	\$418

28.4
 EMPLOYEE
 RELATIONS
 PRSNL ADMN

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

INDIAN AFFAIRS	5.75	0.02%	
INVESTMENT BOARD	24.75	0.07%	\$2
IRON RANGE RESOURCES	140.21	0.37%	\$11
JOBS & TRAINING	1,974.76	5.28%	\$151
LABOR & INDUSTRY	354.46	0.95%	\$27
MILITARY AFFAIRS	332.56	0.89%	\$25
NATURAL RESOURCES	2,602.38	6.96%	\$199
BOXING	1.50		
BARBERS	2.00	0.01%	
ELECTRICITY	20.83	0.06%	\$2
ARCHITECTS & ENG	6.70	0.02%	\$1
ACCOUNTANCY	4.00	0.01%	
PARI-MUTUAL RACING	12.00	0.03%	\$1
PLANNING	105.71	0.28%	\$8
POLLUTION CONTROL	718.04	1.92%	\$55
PUB EMP RET ASSN	64.50	0.17%	\$5
PUBLIC SAFETY	1,833.25	4.90%	\$140
PUBLIC SERVICE	128.73	0.34%	\$10
PUBLIC UTIL COMM	38.20	0.10%	\$3
REVENUE	1,165.89	3.12%	\$89
SECRETARY OF STATE	70.66	0.19%	\$5
STATE LOTTERY	193.95	0.52%	\$15
STATE RETIREMENT	37.60	0.10%	\$3
STATE UNIV SYSTEM	4,859.91	13.00%	\$371
TEACHERS RETIREMENT	49.00	0.13%	\$4
TRADE & ECON DEV	238.91	0.64%	\$18
TRANSPORTATION	5,249.31	14.04%	\$401
TRANSPORTATION REG BD	9.08	0.02%	\$1
VETERANS AFFAIRS	35.33	0.09%	\$3
VETERANS HOME BD	475.74	1.27%	\$36
WASTE MGMT BD	52.08	0.14%	\$4
WRKRS COMP CT OF APPEALS	19.78	0.05%	\$2
ZOO	162.46	0.43%	\$12
OTHER	987.93	2.64%	\$79
COLUMN TOTAL	37,393.55	100.00%	

ALLOCATION BASIS:
 SOURCE:

ACTUAL EMPLOYEE COUNTS
 COMPLEMENT SUMMARY BY PAY PERIOD

(F. Y. 1991 ACTUAL)

SCHEDULE 29.1

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

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

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

MEDIATION SERVICES

TITLE	MEDIATION TOTAL	GENERAL ADMIN	STATE AGENCIES	OTHER
SECOND ALLOCATION:	29.2	29.3	29.4	
ALLOCATED ADDITIONS:				
(FIRST STEPDOWN)				
TREASURER				
TREASURER - TREASURY	86	86		
ATTORNEY GENERAL				
ATTY GENL - LEGAL SERVICES	7,009	7,009		
STATE AUDITOR - SINGLE AUDITS				
ISB CREDIT	(711)	(711)		
(SECOND STEPDOWN)				
ADMINISTRATIVE MGMT				
COMMR & PERSONL				
FISCAL				
FISCAL A				
FISCAL B				
PROPERTY MGMT				
LEASING				
INTERTECHNOLOGIES GROUP				
RECORDS MANAGEMENT	3	3		
TELE COMM	19	19		
INFORMATION POLICY OFFICE				
STATEWIDE SYSTEMS	19	19		
OPERATIONS MGMT				
CENTRAL MAIL	32	32		
EMPLOYEE ASSIST	10	10		
MATERIALS MGMT				
INVENTORY MGMT	1	1		
PROCUREMENT	13	13		
FINANCE - FISCAL MGMT & ADMN				
FINANCE - DEPT ADMN				
FINANCE - BUDGETS				
FINANCE - BUDGET CONTROL	28	28		
FINANCE - AGENCY CONTROLLERS				
FINANCE - BUDGET SUPPORT	16	16		
FINANCE - ACCOUNTING				
FINANCE - ACCOUNTING	98	98		
FINANCE - OTHER				
FINANCE - OTHER FINANCIAL RPTG	11	11		
FINANCE - OTHER CENTRAL PAYROLL	20	20		
FINANCE - OTHER SINGLE AUDIT				
EMPLOYEE RELATIONS				
EMPLOYEE REL - PRSNL ADMN	2	2		
ATTORNEY GENERAL				
ATTY GENL - LEGAL SERVICES				
ATTORNEY GENERAL DIRECT BILLED CREDIT	(5,989)	(5,989)		
ALLOCATED ADDITIONS	667	667		
DISTRIBUTED ALLOCATED COSTS		(667)	8	661
ALLOCABLE COSTS	667		6	661
DISALLOWED	(661)			(661)
NET ALLOCATED	\$6		\$6	

29.3
MEDIATION
SERVICES

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)
=====

(SECOND STEPDOWN)
=====

MEDIATION SERVICES			(\$667)
MEDIATIONS SVCS—STATE AGENCIES	14,394.00	0.90%	\$6
MEDIATION SVCS—OTHER	1,589,778.00	99.10%	\$661

(USER AGENCIES)
=====

COLUMN TOTAL

1,604,172.00 100.00%

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

29.4
MEDIATION
SERVICES
STATE AGNCS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

MEDIATIONS SVCS--STATE AGENCIES

(\$6)

TREASURER	8.00	0.02%
ATTORNEY GENERAL	98.00	0.28%

(USER AGENCIES)

=====

ADMIN--BUILDING CODE & CONST COORD	24.00	0.07%
ADMIN--PLANT MGMT	162.00	0.47%
ADMIN--STATE REGISTER & DOCUMENTS	21.00	0.06%
ADMIN--MICROGRAPHICS	12.00	0.03%
ADMIN--STARS	5.00	0.01%
ADMIN--TELECOMMUNICATIONS	5.50	0.02%
ADMIN--MOTOR POOL	17.00	0.05%
ADMIN--STATE PRINTER	61.00	0.18%
ADMIN--CENTRAL STORES	11.00	0.03%
ADMIN--MTLS SERVICES DISTRIBUTION	8.00	0.02%
ADMIN--COMPUTER SERVICES	266.00	0.77%
ADMIN--ADDRESSING & INSERT	15.00	0.04%
ADMIN--MATERIALS TRANSFER	11.00	0.03%
ADMIN--MGMT ANALYSIS--SP FD	9.00	0.03%
ADMIN--RISK MGMT	1.00	
ADMIN--VOLUNTEER SERVICES	1.00	
AGRICULTURE	442.00	1.28%
ANIMAL HEALTH BD	36.00	0.10%
ARTS BOARD	12.00	0.03%
AUDITOR	98.00	0.28%
COMMERCE	199.00	0.58%
COMMUNICATION IMPAIRED BD	1.00	
COMMUNITY COLLEGE BD	2,289.00	6.65%
CORRECTIONS	2,125.00	6.17%
DISABILITY COUNCIL	7.00	0.02%
EDUCATION--CENTRAL OFFICE	357.00	1.04%
EDUCATION--FARIBAUTL SCHOOLS	197.00	0.57%
EDUCATION--VO--TECH	102.00	0.30%
HEALTH	869.00	2.52%
MEDICAL EXAMINERS	21.00	0.06%
NURSING	22.00	0.06%
PHARMACY	5.00	0.01%
DENTISTRY	6.00	0.02%
CHIROPRACTORS	4.00	0.01%
PSYCHOLOGY	2.00	0.01%
OPTOMETRY	1.00	
NURSING HOME ADM	1.00	
SOCIAL WRK LIC BD	7.00	0.02%
MARR & FAMILY THERAPY BD	1.00	
VETERINARY MEDICINE	2.00	0.01%
HEARING EXAMINER	31.00	0.09%
HIGHER ED COORD BD	34.00	0.10%
HIGHER ED FAC AUTH	2.00	0.01%
HOUSING FINANCE	124.00	0.36%
HUMAN RIGHTS	60.00	0.17%
HUMAN SERVICES--CENTRAL OFFICE	1,092.00	3.17%
HUMAN SERVICES--INSTITUTIONS	5,590.00	16.24%
INDIAN AFFAIRS	6.00	0.02%
INVESTMENT BOARD	15.00	0.04%
IRON RANGE RESOURCES	90.00	0.26%
JOBS & TRAINING	1,833.00	5.33%
LABOR & INDUSTRY	330.00	0.96%
MILITARY AFFAIRS	341.00	0.99%
NATURAL RESOURCES	2,681.00	7.79%
BARBERS	2.00	0.01%
ELECTRICITY	17.00	0.05%
ARCHITECTS & ENG	6.00	0.02%
ACCOUNTANCY	3.00	0.01%

\$1

29.4
 MEDIATION
 SERVICES
 STATE AGNCS

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

PLANNING	41.00	0.12%	
POLLUTION CONTROL	677.00	1.97%	
PUB EMP RET ASSN	62.00	0.18%	
PUBLIC SAFETY	1,754.00	5.10%	
PUBLIC SERVICE	117.00	0.34%	
PUBLIC UTIL COMM	27.00	0.08%	
REVENUE	1,065.00	3.09%	
SECRETARY OF STATE	62.00	0.18%	
STATE RETIREMENT	33.00	0.10%	
STATE UNIV SYSTEM	4,293.00	12.47%	\$1
TEACHERS RETIREMENT	43.00	0.12%	
TRADE & ECON DEV	224.00	0.65%	
TRANSPORTATION	5,238.00	15.22%	\$1
TRANSPORTATION REG BD	5.00	0.01%	
VETERANS AFFAIRS	29.00	0.08%	
VETERANS HOME BD	529.00	1.54%	
WASTE MGMT BD	48.00	0.14%	
WRKRS COMP CT OF APPEALS	6.00	0.02%	
ZOO	235.00	0.68%	
OTHER	130.00	0.38%	\$3
COLUMN TOTAL	34,416.50	100.00%	

ALLOCATION BASIS:
 SOURCE:

EMPLOYEES BY BARGAINING UNITS
 COMPUTER REPORT EMPLOYEES BY BARGAINING UNITS

(F.Y. 1991 ACTUAL)

SCHEDULE 30.1

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

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

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

LEGISLATIVE AUDITS

TITLE	OLA TOTAL	GEN'L ADMIN	FIN'L AUDITS	PROGRAM AUDITS	SINGLE AUDITS
SECOND ALLOCATION:	30.2	30.3	30.4	30.5	30.6
ALLOCATED ADDITIONS:					
(FIRST STEPDOWN)					
TREASURER					
TREASURER - TREASURY	114	114			
ATTY GENL - LEGAL SERVICES	3,669	3,669			
STATE AUDITOR - SINGLE AUDITS					
ISB CREDIT	(823)	(823)			
(SECOND STEPDOWN)					
ADMINISTRATIVE MGMT					
COMMR & PERSONL					
FISCAL					
FISCAL A					
FISCAL B					
PROPERTY MGMT					
LEASING	11	11			
INTERTECHNOLOGIES GROUP					
RECORDS MANAGEMENT	15	15			
TELE COMM	21	21			
INFORMATION POLICY OFFICE					
STATEWIDE SYSTEMS	22	22			
OPERATIONS MGMT					
CENTRAL MAIL	12	12			
EMPLOYEE ASSIST	30	30			
MATERIALS MGMT					
INVENTORY MGMT	3	3			
PROCUREMENT	19	19			
FINANCE - FISCAL MGMT & ADMN					
FINANCE - DEPT ADMN					
FINANCE - BUDGETS					
FINANCE - BUDGET CONTROL	37	37			
FINANCE - AGENCY CONTROLLERS					
FINANCE - BUDGET SUPPORT	24	24			
FINANCE - ACCOUNTING					
FINANCE - ACCOUNTING	129	129			
FINANCE - OTHER					
FINANCE - OTHER FINANCIAL RPTG	14	14			
FINANCE - OTHER CENTRAL PAYROLL	69	69			
FINANCE - OTHER SINGLE AUDIT					
EMPLOYEE RELATIONS					
EMPLOYEE REL - PRSNL ADMN	5	5			
ALLOCATED ADDITIONS	3,371	3,371			
DISTRIBUTED ALLOCATED COSTS		(3,371)	2,335	788	248
ALLOCABLE COSTS	3,371		2,335	788	248
DISALLOWED					
NET ALLOCATED	\$3,371		\$2,335	\$788	\$248

30.3
LEGISLATIVE
AUDITS

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

LEGISLATIVE AUDITS			(\$3,371)
LEGIS AUDITS—FINANCIAL AUDITS	1,915,384.00	69.28%	\$2,335
LEGIS AUDITS—PROGRAM AUDITS	645,983.00	23.36%	\$788
LEGIS AUDITS—SINGLE AUDITS	203,404.00	7.36%	\$248

(USER AGENCIES)

=====

COLUMN TOTAL

2,764,771.00 100.00%

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

30.4
LEGISLATIVE
AUDITS
FINANCIAL

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

LEGIS AUDITS—FINANCIAL AUDITS			(\$93,531)
TREASURER	1,144.00	2.11%	\$1,977
ATTORNEY GENERAL	484.50	0.90%	\$837

(USER AGENCIES)

=====

AGRICULTURE	917.50	1.70%	\$1,586
ARTS BOARD	413.00	0.76%	\$714
AUDITOR	386.00	0.71%	\$667
COMMERCE	628.50	1.16%	\$1,086
COMMUNICATION IMPAIRED BD	98.50	0.18%	\$170
COMMUNITY COLLEGE BD	6,038.00	11.16%	\$10,436
CORRECTIONS	2,400.40	4.44%	\$4,149
DISABILITY COUNCIL	253.50	0.47%	\$438
EDUCATION—CENTRAL OFFICE	1,501.00	2.77%	\$2,594
EDUCATION—VO—TECH	375.50	0.69%	\$649
GAMING—ADMIN UNIT	2.00		\$3
GREATER MN CORP.	658.00	1.22%	\$1,137
HEALTH	786.00	1.45%	\$1,358
MEDICAL EXAMINERS	72.00	0.13%	\$124
PHARMACY	164.50	0.30%	\$284
DENTISTRY	7.50	0.01%	\$13
CHIROPRACTORS	19.00	0.04%	\$33
OPTOMETRY	171.00	0.32%	\$296
SOCIAL WRK & MNTL HLTH	226.00	0.42%	\$391
HIGHER ED COORD BD	17.00	0.03%	\$29
HOUSING FINANCE	938.00	1.73%	\$1,621
HUMAN RIGHTS	399.50	0.74%	\$690
HUMAN SERVICES—CENTRAL OFFICE	2,017.80	3.73%	\$3,487
HUMAN SERVICES—INSTITUTIONS	2,005.50	3.71%	\$3,466
INVESTMENT BOARD	2,845.00	5.26%	\$4,917
IRON RANGE RESOURCES	860.50	1.59%	\$1,487
JOBS & TRAINING	2,285.00	4.22%	\$3,949
LABOR & INDUSTRY	855.00	1.58%	\$1,478
MILITARY AFFAIRS	331.50	0.61%	\$573
NATURAL RESOURCES	2,887.00	5.33%	\$4,990
ACCOUNTANCY	203.50	0.38%	\$352
PLANNING	309.50	0.57%	\$535
POLLUTION CONTROL	168.50	0.31%	\$291
PUB EMP RET ASSN	845.00	1.56%	\$1,460
PUBLIC SAFETY	1,350.00	2.49%	\$2,333
PUBLIC SERVICE	16.00	0.03%	\$28
REVENUE	2,775.00	5.13%	\$4,796
SECRETARY OF STATE	493.50	0.91%	\$853
STATE LOTTERY	743.00	1.37%	\$1,284
STATE RETIREMENT	1,409.50	2.60%	\$2,436
STATE UNIV SYSTEM	2,685.50	4.96%	\$4,641
TEACHERS RETIREMENT	869.00	1.61%	\$1,502
TRADE & ECON DEV	975.50	1.80%	\$1,686
TRANSPORTATION	2,932.50	5.42%	\$5,068
TRANSPORTATION REG BD	143.00	0.26%	\$247
VETERANS HOME BD	1,118.50	2.07%	\$1,933
WRKRS COMP CT OF APPEALS	2.00		\$3
ZOO	432.50	0.80%	\$748
OTHER	4,456.00	8.23%	\$7,706

COLUMN TOTAL

54,116.20

100.00%

ALLOCATION BASIS:
SOURCE:

ACTUAL HOURS OF SERVICE
DEPUTY LEGISLATIVE AUDITOR

30.5
 LEGISLATIVE
 AUDITS
 PROGRAM

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

LEGIS AUDITS-PROGRAM AUDITS

(\$788)

(USER AGENCIES)

=====

ADMIN-BUILDING FUND	100.00	0.35%	\$3
CORRECTIONS	472.00	1.66%	\$13
GREATER MN CORP.	550.00	1.94%	\$15
HUMAN SERVICES-CENTRAL OFFICE	1,855.00	6.53%	\$51
INVESTMENT BOARD	500.00	1.76%	\$14
NATURAL RESOURCES	384.00	1.35%	\$11
POLLUTION CONTROL	2,248.00	7.92%	\$62
OTHER	22,290.00	78.49%	\$619
 COLUMN TOTAL	 28,399.00	 100.00%	

ALLOCATION BASIS:
 SOURCE:

ACTUAL HOURS OF SERVICE
 DEPUTY LEGISLATIVE AUDITOR

30.6
 LEGISLATIVE
 AUDITS
 SINGLE

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

LEGIS AUDITS--SINGLE AUDITS

(\$14,504)

(USER AGENCIES)

=====

COMMUNITY COLLEGE BD	1,038.50	15.89%	\$2,304
EDUCATION--CENTRAL OFFICE	817.00	12.50%	\$1,813
EDUCATION--VO--TECH	268.00	4.10%	\$595
HEALTH	129.00	1.97%	\$286
HUMAN SERVICES--CENTRAL OFFICE	920.00	14.07%	\$2,041
JOBS & TRAINING	861.00	13.17%	\$1,910
LABOR & INDUSTRY	10.00	0.15%	\$22
MILITARY AFFAIRS	115.00	1.76%	\$255
NATURAL RESOURCES	281.00	4.30%	\$623
STATE UNIV SYSTEM	1,122.00	17.16%	\$2,489
TRADE & ECON DEV	287.00	4.39%	\$637
TRANSPORTATION	688.50	10.53%	\$1,528
OTHER			\$1
COLUMN TOTAL	6,537.00	100.00%	

ALLOCATION BASIS:
 SOURCE:

ACTUAL HOURS OF SERVICE
 DEPUTY LEGISLATIVE AUDITOR

(F.Y. 1991 ACTUAL)

SCHEDULE 31.1

**STATE OF MINNESOTA
TREASURER
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT**

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

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

STATE OF MINNESOTA
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

TREASURER

TITLE	TREASURER TOTAL	GENERAL ADMIN	TREASURY	OTHER
SECOND ALLOCATION:	31.2	31.3	31.4	
ALLOCATED ADDITIONS:				
(FIRST STEPDOWN)				
TREASURER				
TREASURER-TREASURY	212	212		
ATTORNEY GENERAL				
ATTY GENL-LEGAL SERVICES	4,399	4,399		
STATE AUDITOR-SINGLE AUDITS				
ISB CREDIT	(275)	(275)		
(SECOND STEPDOWN)				
PROPERTY MGMT				
LEASING	7	7		
INTERTECHNOLOGIES GROUP				
RECORDS MANAGEMENT	38	38		
TELE COMM	5	5		
INFORMATION POLICY OFFICE				
STATEWIDE SYSTEMS	7	7		
OPERATIONS MGMT				
CENTRAL MAIL	4	4		
EMPLOYEE ASSIST	5	5		
MATERIALS MGMT				
INVENTORY MGMT	1	1		
PROCUREMENT	5	5		
FINANCE - FISCAL MGMT & ADMN				
FINANCE - DEPT ADMN				
FINANCE - BUDGETS				
FINANCE - BUDGET CONTROL	68	68		
FINANCE - AGENCY CONTROLLERS				
FINANCE - BUDGET SUPPORT	24	24		
FINANCE - ACCOUNTING				
FINANCE - ACCOUNTING	242	242		
FINANCE - OTHER				
FINANCE - OTHER FINANCIAL RPTG	26	26		
FINANCE - OTHER CENTRAL PAYROLL	11	11		
FINANCE - OTHER SINGLE AUDIT				
EMPLOYEE RELATIONS				
EMPLOYEE REL - PRSNL ADMN	1	1		
MEDIATION SERVICES				
MEDIATIONS SVCS - STATE AGENCIES				
LEGISLATIVE AUDITS				
LEGIS AUDITS - FINANCIAL AUDITS	1,977	1,977		
LEGIS AUDITS - PROGRAM AUDITS				
LEGIS AUDITS - SINGLE AUDITS				
ALLOCATED ADDITIONS	6,757	6,757		
DISTRIBUTED ALLOCATED COSTS		(6,757)	2,895	3,862
ALLOCABLE COSTS	6,757		2,895	3,862
DISALLOWED	(3,862)			(3,862)
NET ALLOCATED	\$2,895		\$2,895	

31.3
TREASURER

STATE OF MINNESOTA
ALLOCATION DETAIL
ACTUAL 1991 PLAN
FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

TREASURER			(\$6,757)
TREASURER-TREASURY	272,955.00	42.85%	\$2,895
TREASURER-OTHER	364,059.00	57.15%	\$3,862

(USER AGENCIES)

=====

COLUMN TOTAL

637,014.00 100.00%

ALLOCATION BASIS:
SOURCE:

DEPARTMENTAL EXPENDITURES
CLOSING MANAGERS FINANCIAL REPORT

(F.Y. 1991 ACTUAL)

SCHEDULE 32.1

**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.

999
 SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION
 ACTUAL 1991

ATTORNEY GENERAL

TITLE	ATTY GEN'L TOTAL	GEN'L ADMIN	LEGAL SERVICES	HEALTH BOARDS	OTHER
SECOND ALLOCATION: ALLOCATED ADDITIONS: (FIRST STEPDOWN)	32.2				
ATTORNEY GENERAL					
ATTY GENL - LEGAL SERVICES	6,512,287	6,512,287			
STATE AUDITOR - SINGLE AUDITS	27	27			
ISB CREDIT	(229)	(229)			
(SECOND STEPDOWN)					
ADMINISTRATIVE MGMT					
COMMR & PERSONL					
FISCAL					
FISCAL A					
FISCAL B					
PROPERTY MGMT					
LEASING	60	60			
INTERTECHNOLOGIES GROUP					
RECORDS MANAGEMENT	276	276			
TELE COMM	236	236			
INFORMATION POLICY OFFICE					
STATEWIDE SYSTEMS	6	6			
OPERATIONS MGMT					
CENTRAL MAIL	175	175			
EMPLOYEE ASSIST	162	162			
MATERIALS MGMT					
INVENTORY MGMT	8	8			
PROCUREMENT	76	76			
FINANCE - FISCAL MGMT & ADMN					
FINANCE - DEPT ADMN					
FINANCE - BUDGETS					
FINANCE - BUDGET CONTROL	359	359			
FINANCE - AGENCY CONTROLLERS					
FINANCE - BUDGET SUPPORT	352	352			
FINANCE - ACCOUNTING					
FINANCE - ACCOUNTING	1,270	1,270			
FINANCE - OTHER					
FINANCE - OTHER FINANCIAL RPTG	139	139			
FINANCE - OTHER CENTRAL PAYROLL	361	361			
FINANCE - OTHER SINGLE AUDIT					
EMPLOYEE RELATIONS					
EMPLOYEE REL - PRSNL ADMN	29	29			
MEDIATION SERVICES					
MEDIATIONS SVCS - STATE AGENCIES					
LEGISLATIVE AUDITS					
LEGIS AUDITS - FINANCIAL AUDITS	837	837			
LEGIS AUDITS - PROGRAM AUDITS					
LEGIS AUDITS - SINGLE AUDITS					
TREASURER					
TREASURER - TREASURY	11	11			
ATTORNEY GENERAL					
ATTY GENL - LEGAL SERVICES					
ATTORNEY GENERAL DIRECT BILLED CREDIT					
ALLOCATED ADDITIONS	6,516,444	6,516,444			
DISTRIBUTED ALLOCATED COSTS	(4,666,266)	(6,516,444)		370,721	1,479,457
ALLOCABLE COSTS	1,850,178			370,721	1,479,457
DISALLOWED	(1,850,178)			(370,721)	(1,479,457)
NET ALLOCATED					

32.3
 ATTORNEY
 GENERAL

STATE OF MINNESOTA
 ALLOCATION DETAIL
 ACTUAL 1991 PLAN
 FISCAL YEAR ENDED JUNE 30, 1991

ALLOCATION CALCULATION

(FIRST STEPDOWN)

=====

(SECOND STEPDOWN)

=====

ATTORNEY GENERAL			(\$6,516,444)
ATTY GENL-HEALTH BOARDS	947,725.00	5.69%	\$370,721
ATTY GENL-OTHER	3,782,138.00	22.70%	\$1,479,456
(USER AGENCIES)			
=====			
OTHER	11,929,023.00	71.61%	\$4,666,267
COLUMN TOTAL	16,658,886.00	100.00%	

ALLOCATION BASIS:
 SOURCE:

DEPARTMENTAL EXPENDITURES
 CLOSING MANAGERS FINANCIAL REPORT