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STATE OF IOWA

**STATEWIDE COST
ALLOCATION PLAN**

FOR THE YEAR ENDING JUNE 30, 1977

PREPARED BY OFFICE of STATE COMPTROLLER

STATE OF IOWA
STATE-WIDE COST ALLOCATION PLAN

YEAR ENDING JUNE 30, 1977

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I - INTRODUCTION

This "Consolidated State-Wide Cost Allocation Plan" has been prepared for submission to the Department of Health, Education and Welfare in compliance with Office and Management and Budget Circular A-87.

Section II of this submission discusses central services in the State of Iowa. It identifies each State agency performing central services, describes the services provided, reviews the applicable A-87 allowable cost standard and defines the allocation base for each service.

The Cost Allocation Plan is presented in Exhibits A, B, and C. Exhibit A contains the State organization chart which identifies State agencies receiving federal grants, State central service agencies, and all other State agencies. Exhibit A also contains a list of State central service agencies and a list of State agencies receiving federal funds and their respective grantors. Exhibit B presents the central service cost allocations consolidated by user State agency. Exhibit C presents the accumulation and allocation of costs by central service.

Exhibit D, "Building Costs," is not a part of the cost allocation plan. It provides the detail of building depreciation or use allowance which were included in the plan.

II - ANALYSIS OF ALLOWABLE CENTRAL SERVICE COSTS

This section contains a brief review of the allowable cost principles defined in Office of Management and Budget Circular A-87, a general review of central services in the State of Iowa, and a detailed analysis of State central services.

CIRCULAR A-87 ALLOWABLE COSTS

In order to recover indirect costs, a consolidated State-wide cost allocation plan and an indirect cost proposal for each State agency carrying on Federally sponsored activities must be submitted to the Federal Government annually.

Allowable costs incurred by the State in connection with programs sponsored by the Federal Government are recoverable under A-87 whether incurred by the State agency which receives the Federal award or by another agency which provides supportive services to the recipient agency.

The Circular states that to be allowable under a grant program, costs must "be necessary and reasonable for proper and efficient administration of the grant program, be allocable thereto under these principles, and, except as specifically provided herein, not be a general expense required to carry out the overall responsibilities of State or Local governments."

The phrases, "fair share of costs," "sound management practices," and "allowable regardless of where incurred," illustrate the general objectives of this Circular.

Costs are defined as either cash or accrual under generally accepted accounting principles. Provisions for profit or other increments above cost are specifically excluded.

In summary, the Circular allows all costs necessary and reasonable to the efficient conduct of grant programs. It excludes costs related to general governments or charges in excess of cost.

STATE OF IOWA CENTRAL SERVICES

Central services for the State of Iowa are primarily provided by the Department of General Services and the Office of the State Comptroller. Other State agencies performing central services include the Executive Council, Department of History and Archives, State Merit Employment Department, Treasurer of State, State Conservation Commission, Iowa Law Enforcement Academy, Department of Public Safety and Auditor of State. Building and equipment depreciation, which are allowable costs, are not recorded in State accounting records.

Attorney General(a) Services Provided.

The Attorney General is the chief legal office of the State. He represents the State in all litigation before federal courts and the State Supreme Court. All drafts of contracts, forms, and other legal documents which may be required by the State are prepared by the Attorney General. This office expends an estimated \$1,500,000 appropriated from the State's general funds.

(b) A-87 Allowable Cost Standard.

"The cost of legal expenses required in the administration of grant programs is allowable. Legal services furnished by the chief legal office of a State or local government or his staff solely for the purpose of discharging his general responsibilities as legal officer are unallowable. Legal expenses for the prosecution of claims against the Federal Government are unallowable."

(c) Allocable Services.

None of the services performed by the Attorney General's department are allocable as central service costs since general legal services are viewed as a general government function. However, when significant time can be identified with a particular grant program, these services should be treated as a direct charge to the grant.

(d) Allocation Base.

None - not an allocable service.

Auditor of State(a) Services Provided.

The Auditor of State is the post-audit agency of the State government. The Auditor conducts annual post-audits of financial transactions and accounts of the State and all agencies. Additional services include performance audits, evaluation of operations, and systems design and implementation. The annual cost of this office is approximately \$1,300,000.

(b) A-87 Allowable Cost Standard.

"The cost of Audits necessary for the administration and management of functions related to grant programs is allowable."

"The cost of establishing and maintaining accounting and other informative systems required for the management of grant programs is allowable."

(c) Allocable Services.

Post-audit examinations and systems design, implementation and maintenance for state agencies should be treated as allocable services.

(d) Allocation Base.

Professional manhours expended is the appropriate base for allocation of allowable costs to state agencies.

State Comptroller

This department has the duty of budgeting, accounting and reporting on the financial affairs of the State. Other responsibilities including pre-auditing of all claims submitted, issuing warrants, and prescribing all accounting forms and systems of accounts for other state agencies. In addition, the Comptroller supplies the primary data processing support to virtually all other state departments. The annual cost of this office is approximately \$6,500,000 in funds appropriated from the State's general fund.

State ComptrollerBudgeting Section(a) Services Provided.

The budget function consists of preparation of the biennial budget and control of expenditures in accordance with appropriations. Other duties include implementing legislative appropriations and processing departmental requests for quarterly allocations.

(b) A-87 Allowable Cost Standard.

"Costs for services of a central budget office are generally not allowable since these are costs of general government. However, where employees of the central budget office actively participate in the grantee agency's budget process, the cost of identifiable service is allowable."

(c) Allocable Services.

Certain budget section employees are permanently assigned to other state agencies. The costs of these employees are considered as direct costs to the respective agencies. Other costs of the central budget section are allocable to user agencies, if identifiable.

(d) Allocation Base.

The recommended allocation base is the number of manhours worked. This information is not presently being accumulated, but would be allocable to user agencies in the event it becomes feasible to accumulate it.

State ComptrollerAccounting Section(a) Services Provided.

The primary functions of this unit are to submit financial input documents, account for output, prepare financial statements, and design and implement state accounting systems. This unit is responsible for preparing the State-Wide Cost Allocation Plan in compliance with Office of Management and Budget Circular A-87.

(b) A-87 Allowable Cost Standard.

"The cost of establishing and maintaining accounting and other information systems required for the management of grant programs is allowable. This includes cost incurred by central service agencies for these purposes. The cost of maintaining central accounting records required for overall State or local government purposes, such as appropriation and fund accounts by the Treasurer, Comptroller, or similar officials, is considered to be a general expense of government and is not allowable."

"The cost of disbursing grant program funds by the Treasurer or other designated officer is allowable. Disbursing services cover the processing of checks or warrants, from preparation to redemption, including the necessary records of accountability and reconciliation of such records with related cash accounts."

"The cost of management studies to improve the effectiveness and efficiency of grant management for on-going programs is allowable except that the cost of studies performed by agencies other than the grantee department or outside consultants is allowable only when authorized by the Federal grantor agency."

(c) Allocable Services.

The costs incurred by the accounting section for the maintenance of general financing records are excluded from allocable services. The costs incurred in connection with warrant writing and redemption, the costs associated with design and implementation of accounting or information systems, and the costs of compiling the State-Wide Allocation Plan are central service costs allocable to users.

(d) Allocation Base.

The recommended allocation base for distributing the costs associated with disbursing funds is number of warrants processed.

Manhours expended in the design and implementation of accounting systems are not recorded. Should this information become available in a subsequent year, incurred costs should be allocated on the basis of manhours.

State ComptrollerPre-Audit Section(a) Services Provided.

The pre-audit division is responsible for final approval of claims against the State for goods or outside services. Functions performed including checking computations, verifying compliance with all pre-audit rules, verifying account numbers where necessary, verifying availability of funds, and noting certification and authorization.

(b) A-87 Allowable Cost Standard.

No specific standard is stated in A-87 regarding this cost. A-87 does state that "Failure to mention a particular item of cost in the standards is not intended to imply that it is either allowable or unallowable, rather determination of allowability in each case should be based on the treatment of standards provided for similar or related items of cost."

(c) Allocable Services.

All of the pre-audit costs are central service costs and are allocable to users.

(d) Allocation Base.

Number of claims processed is the recommended basis for allocation of pre-audit costs.

State Comptroller

Payroll Section

(a) Services Provided.

This division is charged with preparing payrolls for all State agencies, except the Highway Commission, the three state universities, and the State Fair Board.

(b) A-87 Allowable Cost Standard.

"The cost of preparing payrolls and maintaining necessary related wage records is allowable."

(c) Allocable Services.

All of the costs of payroll preparation are allocable.

(d) Allocation Base.

The recommended basis of allocation of the costs of operating the payroll section is the average number of employees for each department during the fiscal year.

State ComptrollerData Processing Section(a) Services Provided.

The data processing section of the Comptroller's office is organized along functional lines into four distinct groups: systems, programming, key punch, and computer operations. The general responsibility of this section is to provide data processing service to all State agencies upon request.

(b) A-87 Allowable Cost Standard.

"The cost of data processing service to grant programs is allowable."

(c) Allocable Services.

Data processing costs related to maintaining central accounting records required for overall State government purposes are not allowable. Other costs are central service costs and are allocable to users.

(d) Allocation Base.

Manhours is the recommended allocation base for distributing the costs of systems, programming, and keypunch. Machine-hours is the suggested basis of allocation for computer operations. The indirect costs are the difference between billed or calculated billings and allocated costs.

Department of Transportation

Aircraft Operations

(a) Services Provided.

This section maintains and operates aircraft for use in conducting the affairs of the State of Iowa. The cost of maintaining and operating this aircraft approximates \$265,000 annually, including depreciation.

(b) A-87 Allowable Cost Standard.

None applicable.

(c) Allocable Services.

The costs incurred in providing air transportation to user agencies should be treated as an allocable expense.

(d) Allocable Base.

The aircraft is presently billed to user state agencies at a pre-determined hourly rate which is intended to represent the cost of operation. Any under or over billing of cost should be allocated to user agencies based on original billings.

Department of General Services

The Department of General Services is the primary source of central services within State government. This department, within its operating divisions, provides the services of supervising custodial and maintenance services to most state-owned buildings, central communication services, printing, purchasing, vehicle dispatching, mail services, security, supplies and janitorial storeroom, first aid, and lease management. Most services provided to user agencies are available through distinct operating subdivisions of the department.

Department of General Services

Office of the Director

(a) Services Provided.

The Office of the Director is the coordinating section of the Department of General Services; providing centralized administrative, budgetary, personnel, and policy-making leadership for the various operating divisions which comprise the department.

(b) A-87 Allowable Cost Standard.

None specifically applicable.

(c) Allocable Services.

All of the services performed by the Office of the Director are applicable to the operating central service divisions which comprise the department.

(d) Allocation Base.

The costs of General Services-Office of the Director have been allocated on a percentage basis of the total salary expenditures for each operating section of the department.

Department of General ServicesAdministration Division(a) Services Provided.

The administration Division of the Department of General Services has the responsibility for accounting, payroll preparation, personnel management, and budget preparation for several smaller operating services of the Department such as security, capitol tours, first aid, and centralized mail. This division has primarily a support function for the subsidiary central service sections.

(b) A-87 Allowable Cost Standard.

None Specifically allowable.

(c) Allocable Services.

All of the services performed by the Administration Division are applicable to the operating sections of the agency.

(d) Allocation Base.

The costs of General Services-Administration Division have been allocated on a percentage of the total salary expenditures for each operating section.

Department of General ServicesAdministration DivisionLease Management(a) Services Provided.

The Department of General Services incurs the rental cost of certain leased premises which are occupied by other State agencies. While these costs do not represent central services, they are allowable costs which may be treated as direct charges. In addition, the agency is responsible for providing a lease management function.

(b) A-87 Allowable Cost Standard.

"The cost of space in privately or publicly owned buildings used for the benefit of the grant program is allowable subject to the conditions stated below. The total cost of space, whether in a privately or publicly owned building, may not exceed the rental cost of comparable space and facilities in a privately owned building in the same locality. The cost of space procured for the grant program usage may not be charged to the program for periods of non-occupance without authorization of the grantor Federal agency."

"The administrative cost for lease management which includes review of lease proposals, maintenance of a list of available property for lease, and related activities is allowable."

(c) Allocable Services.

All of the costs referred to above are allocable under the provisions of A-87.

(d) Allocation Base.

As stated earlier, lease payments made on behalf of other agencies are to be treated as direct costs. Lease management costs are not significant at this time and are not allocated in this plan. Should these costs become significant, number of leases is the recommended basis for allocation.

Department of General Services

Administration Division-Central Mail Unit

(a) Services Provided.

Services include pickup and delivery of inter-office and U.S. mail for State offices in the Des Moines area.

(b) A-87 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."

(c) Allocable Services.

All of the services performed by the central mail service are allocable.

(d) Allocation Base.

Daily records are maintained and postage charges are made to the respective agencies at the close of each month by inter-account billing. Any under or over billing of cost, as well as the cost of handling and delivery of mail and material, should be allocated on the basis of original billings.

Department of General Services

Administration Division-Capitol Security Section

(a) Services Provided.

This section is charged with maintaining round-the-clock security of the Capitol complex and several other state owned or leased buildings.

(b) A-87 Allowable Cost Standard.

None Applicable.

(c) Allocable Services.

All of the costs incurred by Capitol Security are allocable.

(d) Allocation Base.

Security costs should be allocated on the basis of total square feet of all buildings serviced.

Department of General Services

Administration Division-First Aid Station

(a) Services Provided.

A first-aid clinic is maintained to care for the minor health needs of State employees and visitors.

(b) A-87 Allowable Cost Standard.

"The costs of health or first-aid clinics and/or infirmaries, recreational facilities, employees' counseling services, employee information publications, and any related expenses incurred in accordance with general State or local policy are allowable."

(c) Allocable Services.

The entire cost of operating the first aid station is allocable.

(d) Allocation Base.

Since this service is for the benefit of all State agencies within the central government complex, the allocation base should be the average number of employees employed by these agencies during the fiscal year.

Department of General ServicesPurchasing Division-Office and Janitorial Supplies Storeroom Section(a) Services Provided.

An office and janitorial supplies storeroom is operated to accommodate State agencies in Des Moines.

(b) A-87 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."

(c) Allocable Services.

All of the costs of providing central stores services should be treated as allocable under A-87.

(d) Allocation Base.

All supplies issued are billed to the user agencies based upon cost. Any under or over billing of cost should be allocated to users based upon original billings.

Department of General ServicesBuildings and Grounds Division(a) Services Provided.

The Buildings and Grounds Division provides custodial and maintenance services to most buildings and agencies in the central government complex and operates and maintains heating and air conditioning facilities for the same buildings. In addition, this department is responsible for obtaining the services of public utilities and, when necessary, contracting for outside maintenance and repair services. Annual expenditures of this agency approximate \$2,000,000 not including capital expenditures appropriations.

(b) A-87 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."

(c) Allocable Services.

All of the costs of the Buildings and Grounds Division, with the exception of expenditures for capital additions and landscaping, are allocable.

(d) Allocation Base.

These costs are allocated according to the usable square feet of the buildings serviced.

Department of General ServicesCentral Communications(a) Services Provided.

The telephone communication now used by the State of Iowa consists of Centrex system, which provides for direct dialing for all incoming, outgoing, and inter-office calls, and outgoing WATS service. This service is provided to substantially all State agencies located in the city of Des Moines. The division serves as a consultant on communication to virtually all state agencies. The director of Communications functions in an advisory capacity to effect maximum practical consolidation and joint use of communications services.

(b) A-87 Allowable Cost Standard.

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

(c) Allocable Services.

All costs incurred by central communications are allocable.

(d) Allocation Base.

The costs of the centrex system are presently billed to user departments using the number of telephones and auxiliary equipment as an allocation base. Any under or over billings of cost should be allocated to users based on original billings. Toll charges and cost of service charges are specifically identified and treated as direct charges. These costs are included in the billings to user agencies.

Department of General ServicesPurchasing Division(a) Services Provided.

The Department of General Services-Purchasing Division is responsible for developing and maintaining a system of uniform standards and procedures in the centralized purchasing of all expendable and non-expendable items and the purchasing of certain services so that the commodities and equipment obtained will best serve the agencies' needs at the most economical price obtainable in the trade.

(b) A-87 Allowable Cost Standard.

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

(c) Allocable Services.

All of the services performed by the Department of General Services-Purchasing Division are allowable.

(d) Allocation Base.

Operating costs are charged to the various departments using the purchasing service. Any under or over billing of cost should be allocated to users based upon original billings.

Department of General ServicesPrinting Division(a) Services Provided.

The Printing Division provides the necessary printing services and material, either internally or through competitive bids, for all State agencies within Des Moines. It must also approve printing bids or contracts secured by departments outside of Des Moines. Printing and material costs are charged to a revolving fund maintained for this purpose.

(b) A-87 Allowable Cost Standard.

"Cost for printing and reproduction services necessary for grant administration, including but not limited to forms, reports, manuals, and information literature, are allowable."

(c) Allocable Services.

All of the services performed by the Department of General Services-Printing Division are allowable.

(d) Allocation Base.

Operating costs are charged to the various departments using the facilities. Any under or over billing of cost should be allocated to users based upon original billings.

Department of General ServicesState Vehicle Dispatcher(a) Services Provided.

The State Vehicle Dispatcher provides motor vehicles for use by other State agencies, approves and supervises all repairs to State vehicles under his jurisdiction, and assists in settling insurance claims. Expenditures are approximately \$7,000,000.

(b) A-87 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."

(c) Allocable Services.

All of the services provided by the State Vehicle Dispatcher are allocable.

(d) Allocation Base.

Each user agency is billed monthly for maintenance and a pro-rata share of administrative costs. In addition, depreciation charges are billed to provide for the replacement of each vehicle. Any under or over billing of cost should be allocated on the basis of original billings.

Iowa State Department of History and ArchivesArchives(a) Services Provided.

History and Archives stores active documents and/or microfilmed records for other State agencies. This records management function includes indexing, storing, retrieval, and destruction of documents and records. Non-active records not destroyed are transferred to the Historical Section, the costs of which are not allocated under this plan.

(b) A-87 Allowable Cost Standard.

None applicable.

(c) Allocable Services.

All costs related to Archives should be treated as allocable under A-87.

(d) Allocation Base.

The allocation base applied is cubic feet of records stored.

Iowa State Department of History and ArchivesCustodial, Repairs and Elevators(a) Services Provided.

This division is given the responsibility of caring for the Historical Building only. All other locations in the Capitol complex are serviced by the Buildings and Grounds department.

(b) A-87 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."

(c) Allocable Services.

All of the services performed by this section are allocable.

(d) Allocation Base.

Costs should be allocated to occupants based upon square feet of floor space occupied.

State Comptroller - Worker's Compensation

Worker's Compensation payments made to state employees for work-related injuries are made by the State Comptroller's Office. Claim payments are made from a standing unlimited appropriation.

(a) Services Provided.

Worker's Compensation provides for the payment of compensation and costs incurred as a result of work-related injury or disability. Actual costs approximated \$800,000 during the 1976-77 fiscal year.

(b) A-87 Allowable Cost Standard.

"Employee benefits in the form of employers' contribution or expenses for...worker's compensation insurance..., are allowable provided such benefits are granted under approved plans and are distributed equitably to grant programs and to other activities."

(c) Allocable Services.

The cost of administration of the program by the State Comptroller's Office is allocated to the agencies.

(d) Allocation Base.

The allocation base will be the number of claims processed per department.

State Merit Employment Department(a) Services Provided.

This department is responsible for operating a system of personnel administration based on merit principles and scientific methods governing appointment, promotion, welfare, transfer, layoff, removal and discipline of Iowa's civil employees. Approximately \$850,000 is expended to operate this department annually.

(b) A-87 Allowable Cost Standard.

"Costs for the recruitment, examination, certification, classification, training, establishment of pay standards and related activities for grant programs, are allowable."

(c) Allocable Services.

All of the Merit Employment Department services are allocable.

(d) Allocation Base.

The number of persons covered by the merit system is the recommended allocation base. Agencies which have been billed will be charged with only the net difference between billed and allocated costs. For those agencies not billed, a computer billing has been made and the indirect cost is the difference between the allocated amount and the indirect billing amount.

Department of Public SafetyRadio Communications(a) Services Provided.

This division is responsible for providing radio communications for the Iowa Highway Patrol and various other State agencies. Services and facilities of this division, through the police radio network, also are available to all county and municipal enforcement agencies, to State and Federal offices of civil defense, and for interstate police communications. Approximately \$1,800,000 was expended to operate the radio network in the fiscal year ended June 30, 1977.

(b) A-87 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."

(c) Allocable Expenses.

. All of the services performed by the State police radio network are allocable.

(d) Allocation Base.

The allocation base used is the number of radio units in operation.

Iowa Law Enforcement Academy(a) Services Provided.

The Iowa Law Enforcement Academy sets minimum qualifications for all law enforcement officers in the State, as well as qualifications for their training. The academy operates basic four week recruit courses at its Camp Dodge headquarters and advanced courses both at Camp Dodge and at other locations throughout the State. Total annual expenditures are an estimated \$500,000.

(b) A-87 Allowable Cost Standard.

"Costs for the recruitment, examination, certification, classification, training, establishment of pay standards and related activities for grant programs are allowable."

(c) Allocable Services.

All of the services provided by the Law Enforcement Academy are allocable under A-87.

(d) Allocation Base.

The recommended basis for allocating the costs of the Law Enforcement Academy is student-days.

Treasurer of State(a) Services Provided.

The Treasurer serves as accounting officer for receipt and disbursement of funds in the State treasury and is responsible for the investment of surplus State funds. This office expends approximately \$315,000 annually in appropriated general office funds.

(b) A-87 Allowable Cost Standard.

"The cost of establishing and maintaining accounting and other information systems required for the management of grant programs is allowable. This includes costs incurred by central service agencies for these purposes. The cost of maintaining central accounting records required for overall State and local government purposes, such as appropriation and fund accounts by the Treasurer, Comptroller or similar officials, is considered to be a general expense of government and is not allowable."

"The cost of disbursing grant program funds by the Treasurer or other designated officer is allowable. Disbursing services over the processing of checks or warrants, from preparation to redemption, including the necessary records of accountability and reconciliation of such records with related cash accounts."

(c) Allocable Services.

The costs incurred for investment of surplus State funds are of a general government nature and should not be considered as an allocable service. Costs incurred in redeeming warrants are central service costs allocable to users.

(d) Allocation Base.

The allocation base for warrant redemption costs is number of warrants processed.

Space Costs

(a) Services Provided.

This is a cost center used to accumulate and allocate costs of buildings in the Capitol Complex area. Costs incurred in the following divisions are included:

1. General Services - Buildings and Grounds Division
 - a. Building repairs and maintenance.
 - b. Custodial services.
 - c. Elevator operations.
2. General Services - Administration
 - a. Security
3. Building Depreciation

(b) A-87 Allowable Cost Standard.

"The cost of space in privately or publicly owned buildings used for the benefit of the grant program is allowable subject to the conditions stated below. The total cost of space, whether in a privately or publicly owned building, may not exceed the rental cost of comparable space and facilities in a privately owned building in the same locality. The cost of space procured for the grant program usage may be charged to the program for periods of non-occupancy without authorization of the grantor Federal agency."

(c) Allocable Services.

All space costs defined in (a) above are allocable services.

(d) Allocation Base.

Services should be determined for each building in the Capitol Complex area. Costs accumulated for each building should be allocated to occupants based upon square feet of floor space occupied. Costs should be tested to insure they do not exceed current rental costs in the Capitol Complex area.

EXHIBIT A
STATE OF IOWA
1976-77

EXHIBIT A
STATE OF IOWA
1976-77

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III. CENTRAL SERVICE AGENCIES	A-8

EXHIBIT A
STATE OF IOWA
1976-77

I. STATE ORGANIZATION CHART

STATE DEPARTMENTS

CLASS*

Executive

Office of the Governor

Office of Planning and Programming

Crime Commission

Office of Economic Opportunity

Iowa Law Enforcement Academy

Drug Abuse Authority

Lieutenant Governor

Secretary of State

Treasurer of State

Auditor of State

Department of Agriculture

Department of General Services

Office of the Director

General Administration Division

Central Mail Unit

Capitol Security

Office and Janitorial Supplies Storeroom

First Aid Station

Tour Guidance and Information

Purchasing Division

State Vehicle Dispatcher

Superintendent of Buildings and Grounds

Communications Division

Printing Division

Educational Radio and TV Facility Board

State Comptroller

Budgeting

Accounting

Local Budget

Pre-Audit/Payroll

Data Processing

Campaign Finance Disclosure Commission

Department of Revenue

Employment Security Commission

Energy Policy Council

Governor's Committee on Employment of the Handicapped

A

A

A

C

A

B

B

C

C

A

C

C

C

C

C

C

C

C

A & C

C

A

C

C

B

C

C

B

B

A

B

B

*Class A - State Agencies Directly Receiving Federal Grants

Class B - Other State Agencies Receiving Central Services

Class C - Central Service Agencies

<u>STATE DEPARTMENTS</u>	<u>CLASS*</u>
Iowa Civil Rights Commission	A
State Conservation Commission	
Administration	A
Information and Education	B
Aircraft Operation	C
Fish and Game	A
Land and Waters	A
Department of Soil Conservation	B
Iowa State Fair Board	B
Geological Survey	B
Iowa Natural Resources Council	A
The Iowa Development Commission	A
Department of Social Services	A
State Department of Health	A
Iowa Department of Environmental Quality	A
State Department of Transportation	A
Department of Public Safety	
Highway Safety Patrol	A
Beer & Liquor Law Enforcement	B
Motor Vehicle Registration	B
Drug Law Enforcement	B
Criminal Investigation	A
Motor Vehicle Dealers License	B
Drivers License	B
Radio Communications	A & C
Fire Marshal	B
Department of Public Defense	
Civil Defense Division	A
Military Division	A & C
Iowa Aeronautics Commission	A
Iowa Beer and Liquor Control Department	B
Banking Department	B
Iowa State Commerce Commission	B
Industrial Commission	C
Bureau of Labor	A

*Class A - State Agencies Directly Receiving Federal Grants

Class B - Other State Agencies Receiving Central Services

Class C - Central Service Agencies

<u>STATE DEPARTMENTS</u>	<u>CLASS*</u>
Iowa Real Estate Commission	B
Insurance Department of Iowa	B
Pharmacy Examiners	B
Department of Public Instruction	
General Office	A
Division of Vocational Rehabilitation	A
Board of Regents	B
Higher Education Facilities	A
State Historical Department	
Historical Museum and Archives	C
Custodial Repairs, and Elevators	C
State Historical Society	B
State Historic Preservation	B
Iowa State Law Library	B
Iowa State Medical Library	B
Iowa State Traveling Library	A
Iowa Arts Council	A
State Merit Employment Department	A & C
Iowa Commission for the Blind	A
Commission on Alcoholism	A
Iowa Reciprocity Board	B
Bonus Board	B
Board of Accountancy	B
Board of Architectural Examiners	B
Board of Barber Examiners	B
Board of Chiropractic Examiners	B
Board of Cosmetology	B
Board of Court Reporter Examiners	B

*Class A - State Agencies Directly Receiving Federal Grants
Class B - Other State Agencies Receiving Central Services
Class C - Central Service Agencies

<u>STATE DEPARTMENTS</u>	<u>CLASS*</u>
Board of Engineering Examiners	B
State Board of Medical Examiners	B
Board of Nurse Examiners	B
Board of Physical Therapy Examiners	B
Board of Podiatry Examiners	B
Board of Parole	B
Public Employment Relations Board	B
Board of Watchmaking Examiners	B
Capitol Planning Commission	B
Spanish-American War Veterans	B
Commission of the Status of Women	B
State Appeal Board	B
Iowa Dairy Industry Commission	B
Iowa American Revolution Bicentennial Commission	C
Occupational Safety and Health Review Commission	B
The Commission on the Aging	A
Legislative	
Senate	B
House of Representatives	B
Legislative Service Bureau	B
Legislative Fiscal Bureau	B
Judicial	
Supreme Court	B
District Court	B
Attorney General	A
Code Editor	B
Judicial Court Administrator	A & B
Clerk of the Supreme Court	B
State Citizen's Aide	B
Judicial Qualifications Commission	B

*Class A - State Agencies Directly Receiving Federal Grants
Class B - Other State Agencies Receiving Central Services
Class C - Central Service Agencies

EXHIBIT A
STATE OF IOWA
1976-77

II. STATE DEPARTMENTS DIRECTLY RECEIVING FEDERAL GRANTS

<u>STATE DEPARTMENT</u>	<u>FEDERAL GRANTOR</u>
Commission on Alcoholism	H.E.W.
Commission on the Aging	H.E.W.
Agriculture	Agriculture
Arts Council	National Foundation on the Arts and Humanities
Attorney General	Justice-L.E.A.A.
Iowa Aeronautics Commission	Federal Aviation Agency
Blind Commission	H.E.W.-Social and Rehabilitation Service
Civil Rights	Equal Employment Opportunity Commission
Citizens' Aide	Office of Economic Opportunity
Comptroller-Traffic Records and Crime Information System	D.O.T., Justice
Commerce Commission	D.O.T.
Conservation Commission	Interior, Agriculture, Commerce
Crime Commission	Justice-L.E.A.A.
Educational Radio & Television Facility Board	H.E.W.-Office of Education, Corporation for Public Broadcasting
Employment Security Commission	Labor, Agriculture, Office of Emergency Preparedness
Environmental Quality	Environmental Protection Service, H.U.D.
Governor, Office of the	Bureau of Labor
General Services - Communications Division	D.O.T., L.E.A.A.
Highway Commission	Transportation
Higher Education Facilities	H.E.W.-Office of Education
Health	H.E.W., EPS, Interior, D.O.T.

STATE DEPARTMENT

Labor, Bureau of
Legislative Services
Merit Employment Department
Traveling Library
Office of Economic Opportunity
Natural Resources Council
Public Defense - Military Division
Public Defense - Civil Defense Division

Public Instruction

Public Safety
Revenue, Department of
Social Services
Supreme Court Administrator
Planning and Programming

Geological Survey
Vocational Advisory Council

FEDERAL GRANTOR

Bureau of Labor
Justice-L.E.A.A.
Civil Service Commission
H.E.W.-Office of Education
Office of Economic Opportunity
Water Resources Council

Defense
Defense-Office of Emergency
Preparedness, H.U.D.

H.E.W., Agriculture, Veterans
Administration, Transportation,
Labor, Civil Defense

Transportation, Justice-L.E.A.A.

Bureau of Labor

H.E.W.
Justice-L.E.A.A.

H.U.D., D.O.T., Labor, H.E.W.,
Civil Service

Interior

H.E.W.-Office of Education

EXHIBIT A
STATE OF IOWA
1976-77

III. CENTRAL SERVICE AGENCIES

EXECUTIVE DEPARTMENT

Office of the Governor
Law Enforcement Academy

Treasurer of State

Auditor of State

Department of General Services
Office of the Director
Administration Division
Central Mail Unit
Capitol Security
Office and Janitorial Supplies Storeroom
First Aid Station
Purchasing Division
Communications Division
Vehicle Dispatcher
Printing Division
Buildings and Grounds Division

State Comptroller
Budgeting
Accounting
Pre-Audit
Payroll
Data Processing
Worker's Compensation

Department of Transportation
Aircraft Pool

Department of Public Safety
Radio Communications

Iowa State Department of History and Archives
Archives
Custodial, Repairs, and Elevators

State Merit Employment Department

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

TOTAL CENTRAL SERVICE ALLOCATIONS

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 24,475
D.O.T. Aircraft	C-2b	58,108
Building Space Costs	-	3,220,735
Historical Building Space Costs	C-30b	152,177
Records Storage	C-31a	137,866
Radio Communications	C-32b	1,547,538
Iowa Law Enforcement Academy	C-33b	532,207
Merit Employment	C-34b	(70,088)
Data Processing	C-35	589,111
Warrant Writing	C-40b	134,588
State Comptroller-Budget Section	C-41a	21,280
General Services-Office of the Director	C-42b	145,810
General Services-Administration Division	C-43a	81,105
General Services-First Aid Station	C-44b	32,695
General Services-Purchasing Division	C-45b	(49,670)
General Services-Communications Division	C-46b	(434,616)
General Services-Central Stores	C-47b	41,336
General Services-Central Mail Service	C-48b	218,937
Pre-Audit	C-49b	97,424
Auditor of State	C-50b	843,140
General Services-Vehicle Dispatcher	C-51b	(83,252)
Centralized Payroll	C-52b	274,724
Treasurer of State	C-53b	201,521
General Services-Printing Division	C-54b	173,433
Secondary Allocation of Space Costs	C-55a	160,067
IPERS	C-56a	<u>100,303</u>
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$8,150,954</u>
 LESS AMOUNTS REALLOCATED		 <u>892,489</u>
 NET CENTRAL SERVICES COSTS RECEIVED		 <u><u>\$7,258,465</u></u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
TOTAL ALLOCATIONS-AGENCIES RECEIVING FEDERAL FUNDS
FOR THE YEAR ENDING JUNE 30, 1977

AGENCY	TOTAL	WORKER'S COMPENSATION*	D.O.T. AIRCRAFT	BUILDING SPACE COSTS	HISTORICAL BLDG, SPACE COSTS	RECORDS STORAGE	RADIO COMMUNICATIONS	IOWA LAW ENFORCEMENT ACADEMY	MERIT EMPLOYMENT	DATA PROCESSING	WARRANT WRITING
(1) PLANNING & PROGRAMMING	\$ 104,103	\$ -	\$ 210	\$ 67,075	\$ -	\$ -	\$ -	\$ -	\$ (278)	\$ 1,337	\$ 269
(2) CRIME COMMISSION	30,335	-	(37)	7,667	-	-	-	-	-	33	-
(3) OFFICE OF ECONOMIC OPPORTUNITY	(683)	-	-	-	-	-	-	-	-	-	-
(4) DRUG ABUSE AUTHORITY	7,530	-	1,350	-	-	-	-	-	76	1,262	-
(5) DEPARTMENT OF AGRICULTURE	174,497	-	(48)	158,589	-	-	-	-	(824)	2,552	538
(6) EDUCATIONAL RADIO & TV	69,614	-	1,879	-	-	-	-	-	-	-	269
(7) EMPLOYMENT SECURITY COMMISSION	573,979	73	478	372,186	-	-	-	-	(4,775)	9,588	56,123
(8) IOWA CIVIL RIGHTS COMMISSION	(4,094)	-	-	-	-	-	-	-	(146)	-	-
(9) CONSERVATION COMMISSION	332,192	783	7,518	68,702	-	827	205,823	3,193	(2,791)	5,112	1,480
(10) COMMERCE COMMISSION	120,172	-	216	100,972	-	9,237	-	-	(245)	2,557	135
(11) NATURAL RESOURCES COUNCIL	20,083	-	(93)	18,119	-	-	-	-	(457)	2,026	-
(12) DEVELOPMENT COMMISSION	11,869	-	2,755	-	-	-	-	-	(102)	(19)	135
(13) DEPARTMENT OF SOCIAL SERVICES	577,969	8,762	2,352	185,294	-	9,375	-	-	(29,397)	114,355	28,263
(14) DEPARTMENT OF HEALTH	192,712	-	-	134,262	-	2,619	-	-	(869)	27,826	807
(15) DEPT. OF ENVIRONMENTAL QUALITY	7,192	-	745	-	-	-	-	-	(507)	-	269
(16) DEPT. OF TRANSPORTATION	320,146	4,455	32,816	106,456	-	138	114,518	29,804	(16,693)	4,436	538
(17) DEPARTMENT OF PUBLIC SAFETY	1,679,905	930	(75)	120,834	-	551	1,211,722	171,371	(869)	176,369	1,346
(18) PUBLIC DEFENSE - DISASTER SERV.	44,366	-	-	20,086	-	-	3,095	-	32	251	-
(19) PUBLIC DEFENSE - MILITARY	14,402	122	240	-	-	-	4,643	-	(258)	-	269
(20) BOARD OF REGENTS	81,460	6,902	332	10,295	-	-	-	11,709	-	-	-
(21) PUBLIC INSTRUCTION - GEN. OFFICE	433,268	25	220	223,198	-	6,204	-	-	(95)	18,105	1,077
(22) PUBLIC INSTRUCTION - VOC. REHAB.	155,208	-	90	109,531	-	-	-	-	-	25,365	2,019
(23) HIGHER EDUCATION FACILITIES	6,248	-	-	-	-	414	-	-	209	-	-
(24) BUREAU OF LABOR	28,786	-	662	25,262	-	276	-	-	(530)	127	135
(25) STATE LIBRARIES	34,451	-	-	-	32,414	-	-	-	151	-	135
(26) ARTS COUNCIL	3,439	-	(72)	(62)	-	-	-	-	(356)	(290)	135
(27) COMMISSION FOR THE BLIND	32,960	-	-	25,850	-	-	-	-	-	-	269
(28) COMMISSION ON ALCOHOLISM	27,848	-	-	-	-	-	-	-	120	4,490	-
(29) COMMISSION ON THE AGING	21,204	-	306	-	-	-	-	-	(13)	2,303	-
(30) ENERGY POLICY COUNCIL	3,100	-	-	-	-	-	-	-	-	-	-
(31) DEPT. OF HISTORIC PRESERVATION	2,857	-	398	-	-	-	-	-	(222)	-	-
(32) ALL OTHER STATE AGENCIES	1,735,800	1,885	5,111	859,335	16,130	57,628	1,547	316,130	(9,404)	100,365	36,742
TOTAL COSTS ALLOCATED	\$6,842,918	\$23,937	\$57,353	\$2,613,651	\$48,544	\$87,269	\$1,541,348	\$532,207	\$(68,243)	\$498,150	\$130,953

* In FY 1977 the departments were billed and paid their actual Worker's Compensation as a direct charge.
The amount that is spread here is the administrative expense for this program.

STATE COMPTROLLER'S BUDGET SECTION	GENERAL SERVICES DIRECTOR	GEN. SERV. FIRST AID STATION	GEN. SERV. GENERAL PURCHASING	GEN. SERV. CENTRAL COMMUNICATIONS	GEN. SERV. CENTRAL STORES	GEN. SERV. CENTRAL MAIL SERVICE	PRE-AUDIT	AUDITOR OF STATE	GEN. SERV. VEHICLE DISPATCHER	CENTRALIZED PAYROLL	TREASURER OF STATE	GEN. SERV. PRINTING DIVISION	IPERS
(1) \$ -	\$ -	\$ 392	\$ (99)	\$ (8,328)	\$ 964	\$ 3,505	\$ 1,754	\$ 31,196	\$ 1,755	\$ 1,374	\$ 202	\$ 2,775	\$ -
(2) -	-	132	(33)	(3,067)	221	650	390	21,922	-	549	-	1,908	-
(3) -	-	33	(1)	(715)	-	-	-	-	-	-	-	-	-
(4) -	-	65	(92)	(2,874)	589	143	487	5,902	-	275	-	347	-
(5) -	-	719	(370)	(13,740)	862	9,925	1,754	9,275	(4,274)	4,945	605	3,989	-
(6) -	45,055	392	(1,144)	(6,846)	181	2,078	2,241	23,608	(2,752)	1,648	403	2,602	-
(7) -	-	2,943	(812)	(20,272)	3,928	228	7,112	32,882	999	18,132	79,630	15,436	100
(8) -	-	163	65	(4,564)	394	1,450	292	-	(2,370)	275	-	347	-
(9) -	-	687	(3,012)	(15,568)	946	21,294	11,593	13,490	(12,218)	11,263	2,217	10,753	100
(10) -	-	392	(16)	(7,023)	840	3,369	682	6,745	(580)	1,648	202	1,041	-
(11) -	-	132	(58)	(2,261)	487	902	390	-	-	549	-	347	-
(12) -	-	294	(47)	(10,605)	566	6,427	877	1,686	(1,805)	1,099	202	10,406	-
(13) 21,280	-	6,637	(31,810)	(34,466)	1,723	25,234	-	96,961	(12,304)	133,790	40,118	11,100	702
(14) -	-	1,504	(574)	(21,803)	3,292	15,767	4,871	15,176	(2,536)	4,945	1,008	6,417	-
(15) -	-	687	(134)	(5,072)	364	3,490	1,169	-	1,397	2,473	403	1,908	-
(16) -	-	65	-	(21,008)	-	-	97	49,745	-	-	12,297	2,081	401
(17) -	-	1,602	(3,452)	(24,975)	3,352	11,762	5,553	23,608	(38,930)	12,362	1,814	5,030	-
(18) -	-	65	(145)	(2,523)	369	1,217	390	20,235	672	275	-	347	-
(19) -	-	556	(154)	(4,609)	332	782	1,754	5,902	1,702	2,198	403	520	-
(20) -	-	132	(97)	(54,639)	142	953	390	105,392	(1,722)	275	-	694	702
(21) -	-	1,373	(376)	(26,590)	1,510	18,356	2,825	171,157	(454)	4,396	1,411	10,926	-
(22) -	-	1,177	(161)	(23,561)	4,432	16,504	4,287	843	988	8,791	2,822	2,081	-
(23) -	-	65	(17)	93	(61)	1,907	487	2,529	-	275	-	347	-
(24) -	-	229	(79)	(5,660)	307	3,217	584	843	898	1,099	202	1,214	-
(25) -	-	196	(484)	(2,267)	276	1,800	487	-	125	549	202	867	-
(26) -	-	33	(29)	(1,104)	(53)	1,334	974	1,686	-	-	202	1,041	-
(27) -	-	458	-	(524)	460	1,484	1,169	843	(1,008)	1,648	403	1,908	-
(28) -	-	33	(107)	(1,395)	128	633	487	22,765	-	-	-	694	-
(29) -	-	132	(120)	(1,776)	9	189	487	20,235	(1,170)	275	-	347	-
(30) -	-	65	(22)	(1,422)	100	764	195	1,686	-	-	-	1,734	-
(31) -	-	-	(1)	-	(42)	-	195	2,529	-	-	-	-	-
(32) -	-	7,389	(2,739)	(75,479)	10,110	42,473	19,095	112,145	(11,048)	45,055	52,135	52,897	98,298
<u>\$21,280</u>	<u>\$45,055</u>	<u>\$28,742</u>	<u>\$(46,120)</u>	<u>\$(404,643)</u>	<u>\$36,728</u>	<u>\$197,837</u>	<u>\$73,068</u>	<u>\$800,986</u>	<u>\$(84,635)</u>	<u>\$260,163</u>	<u>\$196,881</u>	<u>\$152,104</u>	<u>\$100,303</u>

STATE OF IOWA
STATEWIDE COST ALLOCATION PLAN
FOR THE YEAR ENDING JUNE 30, 1979

AGENCY	TOTAL	WORKER'S COMPENSATION	D.O.T. AIRCRAFT	BUILDING SPACE COSTS	HISTORICAL BLDG. SPACE COSTS	RECORDS STORAGE	RADIO COMMUNICATIONS	IOWA LAW ENFORCEMENT ACADEMY	MERIT EMPLOYMENT	DATA PROCESSING	WARRANT WRITING
(1) PLANNING AND PROGRAMMING	\$ 147,837	\$ -	\$ 434	\$ 80,148	\$ -	\$ -	\$ -	\$ -	\$ (600)	\$ 7,274	\$ 327
(2) CRIME COMMISSION	30,472	-	(37)	(1,898)	-	-	-	-	-	33	(211)
(3) OFFICE OF ECONOMIC OPPORTUNITY	(3,780)	(1,053)	-	518	-	-	-	-	-	-	-
(4) DRUG ABUSE AUTHORITY	7,701	-	1,350	2	-	-	-	-	(8)	1,262	-
(5) DEPARTMENT OF AGRICULTURE	225,041	(9,843)	(48)	190,626	-	(2,556)	-	-	(1,597)	(6,823)	233
(6) EDUCATIONAL RADIO & TV	116,540	(99)	1,879	-	-	-	-	-	-	-	327
(7) EMPLOYMENT SECURITY COMMISSION	705,529	(313)	478	530,064	-	-	-	-	(9,925)	4,928	34,206
(8) ENERGY POLICY COUNCIL	845	-	(93)	(1,922)	-	-	-	-	-	-	-
(9) IOWA CIVIL RIGHTS COMMISSION	(14,403)	250	(59)	(6,627)	-	-	-	-	(263)	-	-
(10) STATE CONSERVATION COMMISSION	378,840	(16,267)	8,421	85,725	-	876	207,523	(7,800)	(5,727)	4,195	218
(11) COMMERCE COMMISSION	151,099	-	395	127,843	-	10,028	-	-	(507)	(1,255)	(152)
(12) NATURAL RESOURCES COUNCIL	24,115	-	(93)	21,280	-	-	-	-	(725)	3,877	-
(13) GEOLOGICAL SURVEY	-	-	-	-	-	-	-	-	-	-	-
(14) IOWA DEVELOPMENT COMMISSION	5,388	-	2,755	-	-	-	-	-	(102)	(7,633)	59
(15) DEPARTMENT OF SOCIAL SERVICES	442,049	(151,828)	4,470	236,753	-	10,526	-	-	(62,499)	155,595	17,084
(16) DEPARTMENT OF HEALTH	206,264	(422)	(64)	158,805	-	2,571	-	-	(1,788)	30,786	559
(17) DEPT. OF ENVIRONMENTAL QUALITY	(7,476)	(25)	1,356	-	-	-	-	-	(1,177)	(8,057)	327
(18) DEPT. OF TRANSPORTATION	418,029	4,455	32,816	208,001	-	138	114,518	29,804	(36,023)	4,436	22
(19) DEPARTMENT OF PUBLIC SAFETY	2,320,797	(6,599)	(75)	67,894	-	546	1,466,175	277,486	(2,097)	289,991	(1,948)
(20) PUBLIC DEFENSE - DISASTER SERV.	68,844	-	-	23,784	-	-	2,671	-	(9)	251	-
(21) PUBLIC DEFENSE - MILITARY	21,081	(770)	240	-	-	-	5,767	-	(809)	-	116
(22) BOARD OF REGENTS	81,460	6,902	332	10,295	-	-	-	11,709	-	-	-
(23) PUBLIC INSTRUCTION - GEN. OFFICE	554,012	(4,068)	220	262,147	-	6,852	-	-	(178)	(38,872)	467
(24) PUBLIC INSTRUCTION - VOC. REHAB.	184,396	(41)	90	159,456	-	-	-	-	-	25,365	453
(25) HIGHER EDUCATION FACILITIES	6,047	-	-	-	-	272	-	-	209	-	(843)
(26) BUREAU OF LABOR	30,325	(32)	1,291	30,188	-	330	-	-	(1,018)	99	59
(27) HISTORIC PRESERVATION	3,036	-	398	-	-	-	-	-	(222)	-	-
(28) STATE LIBRARIES	40,617	-	-	-	41,605	-	-	-	243	-	59
(29) ARTS COUNCIL	1,901	-	(72)	(2,309)	-	-	-	-	(356)	(290)	135
(30) COMMISSION FOR THE BLIND	34,184	(29)	-	26,497	-	-	-	-	-	-	116
(31) COMMISSION ON ALCOHOLISM	48,502	-	-	-	-	-	-	-	120	4,490	-
(32) COMMISSION ON THE AGING	27,299	(1,088)	498	(10,198)	-	-	-	-	(274)	5,020	(211)
(33) ALL OTHER STATE AGENCIES	1,500,320	(212,927)	10,066	1,082,109	20,703	71,803	748	357,048	(20,063)	33,651	5,990
TOTAL	\$7,756,911	\$ (393,797)	\$66,948	\$3,279,181	\$62,308	\$101,386	\$1,797,402	\$668,247	\$ (145,395)	\$508,323	\$57,392

	STATE COMPTROLLER'S BUDGET SECTION	GENERAL SERVICES DIRECTOR	GEN. SERV. FIRST AID STATION	GEN. SERV. GENERAL PURCHASING	GEN. SERV. CENTRAL COMMUNICATIONS	GEN. SERV. CENTRAL STORES	GEN. SERV. CENTRAL MAIL SERVICE	PRE-AUDIT	AUDITOR OF STATE	GEN. SERV. VEHICLE DISPATCHER	CENTRALIZED PAYROLL	TREASURER OF STATE	GEN. SERV. PRINTING DIVISION	IPERS
(1)	\$ -	\$ -	\$ 497	\$ (235)	\$ (14,006)	\$ 553	\$ 5,159	\$ 2,799	\$ 56,547	\$ 4,611	\$ 1,136	\$ 227	\$ 2,966	\$ -
(2)	-	-	144	(156)	(5,829)	175	358	522	33,616	-	453	(177)	3,479	-
(3)	-	-	42	(1)	(1,179)	(166)	315	(64)	(2,192)	-	-	-	-	-
(4)	-	-	58	(117)	(5,018)	981	(550)	781	8,151	-	227	-	582	-
(5)	-	-	768	(776)	(22,884)	331	13,442	2,348	11,975	38,855	4,085	500	6,405	-
(6)	-	75,213	473	(2,406)	(13,638)	(112)	3,325	3,838	45,024	(3,790)	1,684	629	4,193	-
(7)	-	-	3,580	(1,720)	(36,056)	3,199	515	9,455	25,582	7,803	14,980	96,992	21,660	100
(8)	-	-	106	61	(3,034)	70	1,078	197	1,686	-	(323)	-	3,019	-
(9)	-	-	230	162	(8,097)	122	1,532	455	-	(2,370)	(95)	-	357	-
(10)	-	-	920	(5,994)	(27,244)	94	30,697	15,970	4,332	59,104	9,949	2,128	11,620	100
(11)	-	-	282	60	(11,207)	203	2,980	849	6,184	12,722	1,039	227	1,408	-
(12)	-	-	168	(225)	(3,745)	588	1,368	587	-	-	453	-	582	-
(13)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(14)	-	-	373	(97)	(18,089)	861	9,057	1,303	1,911	(2,113)	1,231	227	15,645	-
(15)	23,231	-	10,179	(63,672)	(60,774)	(5,971)	42,882	-	52,921	53,752	115,366	48,659	14,673	702
(16)	-	-	1,812	(1,120)	(39,339)	3,285	21,162	6,971	12,088	(4,829)	4,408	1,129	10,250	-
(17)	-	-	872	(154)	(9,350)	(42)	4,114	1,694	(7,306)	4,584	2,366	629	2,693	-
(18)	-	-	58	43	(21,008)	85	(1,466)	-	64,423	-	-	13,950	3,376	401
(19)	-	-	2,128	(6,827)	(42,736)	(1,376)	(4,926)	6,853	39,180	233,448	7,310	(97)	(3,533)	-
(20)	-	-	58	(205)	(3,592)	728	2,089	587	39,740	1,932	228	-	582	-
(21)	-	-	682	(351)	(8,348)	(461)	902	2,477	10,343	8,548	1,816	451	478	-
(22)	-	-	132	(97)	(54,639)	142	953	390	105,392	(1,722)	275	-	694	702
(23)	-	-	1,454	(703)	(47,554)	706	26,306	4,104	324,780	871	2,987	1,403	13,090	-
(24)	-	-	1,350	(378)	(40,302)	1,242	22,972	(3,539)	225	5,364	6,295	2,805	3,039	-
(25)	-	-	82	(13)	(172)	(408)	2,507	716	3,597	-	228	(710)	582	-
(26)	-	-	291	(196)	(10,327)	(190)	5,021	910	225	898	908	227	1,641	-
(27)	-	-	-	(1)	-	(42)	48	326	2,529	-	-	-	-	-
(28)	-	-	249	(899)	(3,624)	88	2,964	781	(3,653)	1,202	453	202	947	-
(29)	-	-	42	(22)	(1,689)	(372)	2,017	1,690	1,180	-	-	202	1,745	-
(30)	-	-	486	-	(640)	329	2,062	1,436	(506)	378	1,361	451	2,243	-
(31)	-	-	42	(107)	(2,716)	(163)	1,004	487	44,069	-	-	-	1,276	-
(32)	-	-	49	(159)	(3,477)	(504)	561	652	39,009	1,181	(2,030)	(177)	(1,553)	-
(33)	-	-	9,377	(5,792)	(124,752)	4,655	55,550	27,037	(108,122)	28,164	37,545	50,514	78,718	98,298
	<u>\$23,231</u>	<u>\$75,213</u>	<u>\$36,984</u>	<u>\$ (92,097)</u>	<u>\$ (645,065)</u>	<u>\$8,630</u>	<u>\$255,998</u>	<u>\$92,613</u>	<u>\$812,930</u>	<u>\$448,593</u>	<u>\$214,335</u>	<u>\$220,321</u>	<u>\$202,857</u>	<u>\$100,303</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

OFFICE FOR PLANNING AND PROGRAMMING

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	210
Building Space Costs	C-22b	63,826
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(278)
Data Processing	C-35	1,337
Warrant Writing	C-40b	269
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	392
General Services-Purchasing Division	C-45b	(99)
General Services-Communications Division	C-46b	(8,328)
General Services-Central Stores	C-47b	964
General Services-Central Mail Service	C-48b	3,505
Pre-Audit	C-49b	1,754
Auditor of State	C-50b	31,196
General Services-Vehicle Dispatcher	C-51b	1,755
Centralized Payroll	C-52b	1,374
Treasurer of State	C-53b	202
General Services-Printing Division	C-54b	2,775
Secondary Allocation of Space Costs	C-55m	3,249
IPERS	C-56b	-

TOTAL CENTRAL SERVICES COSTS RECEIVED

\$104,103

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

CRIME COMMISSION

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	(37)
Building Space Costs	C-8b	7,303
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	33
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	132
General Services-Purchasing Division	C-45b	(33)
General Services-Communications Division	C-46b	(3,067)
General Services-Central Stores	C-47b	221
General Services-Central Mail Service	C-48b	650
Pre-Audit	C-49b	390
Auditor of State	C-50b	21,922
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	549
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	1,908
Secondary Allocation of Space Costs	C-55d	364
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$30,335</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
OFFICE OF ECONOMIC OPPORTUNITY

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-24b	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	33
General Services-Purchasing Division	C-45b	(1)
General Services-Communications Division	C-46b	(715)
General Services-Central Stores	C-47b	-
General Services-Central Mail Service	C-48b	-
Pre-Audit	C-49b	-
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	-
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 \$ <u>(683)</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

IOWA LAW ENFORCEMENT ACADEMY

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-20a	25,232 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	6,190 <u>2/</u>
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(57) <u>2/</u>
Data Processing	C-35	(1,403) <u>2/</u>
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	98 <u>2/</u>
General Services-Purchasing Division	C-45b	(247) <u>2/</u>
General Services-Communications Division	C-46b	(618) <u>2/</u>
General Services-Central Stores	C-47b	303 <u>2/</u>
General Services-Central Mail Service	C-48b	960 <u>2/</u>
Pre-Audit	C-49b	390 <u>2/</u>
Auditor of State	C-50b	1,686 <u>2/</u>
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	275 <u>2/</u>
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	347 <u>2/</u>
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$33,156</u>
 LESS AMOUNTS REALLOCATED		 <u>25,232</u>
 NET CENTRAL SERVICES COSTS RECEIVED		 <u>\$ 7,924</u>

1/ This allocation, totaling \$25,232, was included as "Additional Allowable Costs" of the Iowa Law Enforcement Academy and a pro-rata share has been allocated to users.

2/ These allocations, totaling \$7,924, were not reallocated to users due to placement in the allocation cycle and the minor amounts involved.

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DRUG ABUSE AUTHORITY
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	1,350
Building Space Costs	C-23a	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	76
Data Processing	C-35	1,262
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	65
General Services-Purchasing Division	C-45b	(92)
General Services-Communications Division	C-46b	(2,874)
General Services-Central Stores	C-47b	589
General Services-Central Mail Service	C-48b	143
Pre-Audit	C-49b	487
Auditor of State	C-50b	5,902
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	275
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	347
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$7,530</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

TREASURER OF STATE

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 122 <u>2/</u>
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-13b	14,456 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	165 <u>1/</u>
Data Processing	C-35	12,023 <u>1/</u>
Warrant Writing	C-40b	538 <u>1/</u>
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	98 <u>1/</u>
General Services-Purchasing Division	C-45b	(121) <u>1/</u>
General Services-Communications Division	C-46b	(1,890) <u>1/</u>
General Services-Central Stores	C-47b	98 <u>1/</u>
General Services-Central Mail Service	C-48b	322 <u>1/</u>
Pre-Audit	C-49b	292 <u>1/</u>
Auditor of State	C-50b	11,804 <u>1/</u>
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	275 <u>1/</u>
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	173 <u>1/</u>
Secondary Allocation of Space Costs	C-55i	729 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 \$39,084
 LESS AMOUNTS REALLOCATED		 38,233
 NET CENTRAL SERVICES COSTS RECEIVED		 \$ 851

1/ Of these allocations, \$38,233 was included as "Additional Allowable Costs" of the State Treasurer - warrant redemption and a pro-rata share has been allocated to users.

2/ These allocations, amounting to \$851, were not reallocated to users due to placement in the allocation cycle and the minor amounts involved.

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

AUDITOR OF STATE

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 49 <u>2/</u>
D.O.T. Aircraft	C-2b	90 <u>2/</u>
Building Space Costs	C-13b	20,589 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31b	3,033 <u>2/</u>
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	(58) <u>1/</u>
Warrant Writing	C-40b	269 <u>1/</u>
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	458 <u>1/</u>
General Services-Purchasing Division	C-45b	(1) <u>1/</u>
General Services-Communications Division	C-46b	(2,057) <u>1/</u>
General Services-Central Stores	C-47b	1,038 <u>1/</u>
General Services-Central Mail Service	C-48b	2,834 <u>1/</u>
Pre-Audit	C-49b	1,267 <u>1/</u>
Auditor of State	C-50b	3,372 <u>2/</u>
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	2,198 <u>2/</u>
Treasurer of State	C-53b	202 <u>2/</u>
General Services-Printing Division	C-54b	867 <u>2/</u>
Secondary Allocation of Space Costs	C-55i	1,038 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$35,188</u>
 LESS AMOUNTS REALLOCATED		 <u>24,339</u>
 NET CENTRAL SERVICES COSTS RECEIVED		 <u>\$10,849</u>

1/ These allocations, total \$24,339, were included as Additional Allowable Costs of the State Auditor and a pro-rata share has been allocated to users.

2/ These allocations, amounting to \$10,849 were not reallocated to users due to placement in the allocation cycle and the minor amounts involved.

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF AGRICULTURE

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	(48)
Building Space Costs	C-10b,C-12b,C-13b,C-15a,C-19a	150,692
Historical Building Space Costs	C-30b	-
Records Storage	C-31b	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(824)
Data Processing	C-35	2,552
Warrant Writing	C-40b	538
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	719
General Services-Purchasing Division	C-45b	(370)
General Services-Communications Division	C-46b	(13,740)
General Services-Central Stores	C-47b	862
General Services-Central Mail Service	C-48b	9,925
Pre-Audit	C-49b	1,754
Auditor of State	C-50b	9,275
General Services-Vehicle Dispatcher	C-51b	(4,274)
Centralized Payroll	C-52b	4,945
Treasurer of State	C-53b	605
General Services-Printing Division	C-54b	3,989
Secondary Allocation of Space Costs	C-55f,C-55h,C-558,C-55j	7,890
IPERS	C-56b	-
TOTAL CENTRAL SERVICES COSTS RECEIVED		<u>\$174,497</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

EXECUTIVE COUNCIL

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-13b	2,190
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	2,757
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	69
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	-
General Services-Purchasing Division	C-45b	(24)
General Services-Communications Division	C-46b	(669)
General Services-Central Stores	C-47b	363
General Services-Central Mail Service	C-48b	(153)
Pre-Audit	C-49b	97
Auditor of State	C-50b	2,529
General Services-Vehicle Dispatcher	C-51b	1,329
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	173
Secondary Allocation of Space Costs	C-55i	110
IPERS	C-56b	-

TOTAL CENTRAL SERVICES COSTS RECEIVED

\$8,771

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

ATTORNEY GENERAL

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	72
Building Space Costs	C-17b,C-13b,C-16b	52,171
Historical Building Space Costs	C-30b	-
Records Storage	C-31	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(280)
Data Processing	C-35	-
Warrant Writing	C-40b	135
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	523
General Services-Purchasing Division	C-45b	(19)
General Services-Communications Division	C-46b	(9,988)
General Services-Central Stores	C-47b	506
General Services-Central Mail Service	C-48b	2,305
Pre-Audit	C-49b	877
Auditor of State	C-50b	4,216
General Services-Vehicle Dispatcher	C-51b	(1,333)
Centralized Payroll	C-52b	1,923
Treasurer of State	C-53b	202
General Services-Printing Division	C-54b	2,081
Secondary Allocation of Space Costs	C-55o,C-55i,C-55n	2,704
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$56,095</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

STATE COMPTROLLER-WITHOUT DIVISION IDENTIFICATION

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	140 <u>1/</u>
Building Space Costs	C-13b	22,779 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31	31,985 <u>1/</u>
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(427) <u>1/</u>
Data Processing	C-35	42,738 <u>1/</u>
Warrant Writing	C-40b	403 <u>2/</u>
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	229 <u>2/</u>
General Services-Purchasing Division	C-45b	(88) <u>2/</u>
General Services-Communications Division	C-46b	(3,278) <u>2/</u>
General Services-Central Stores	C-47b	272 <u>2/</u>
General Services-Central Mail Service	C-48b	2,013 <u>2/</u>
Pre-Audit	C-49b	2,728 <u>2/</u>
Auditor of State	C-50b	2,529 <u>2/</u>
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	824 <u>2/</u>
Treasurer of State	C-53b	605 <u>2/</u>
General Services-Printing Division	C-54b	1,214 <u>2/</u>
Secondary Allocation of Space Costs	C-55i	1,149 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$105,815</u>

- 1/ Of this allocation, \$97,215 is considered a cost of general government.
- 2/ These allocations, amounting to \$8,600 comprise the amounts making up the allocations of cost of the Office of State Comptroller Without Division Identification and were not reallocated due to placement in the allocation cycle.

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

STATE COMPTROLLER-ACCOUNTING SECTION-WARRANT WRITING

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	-	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	12,474 <u>1/</u>
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	-
General Services-Purchasing Division	C-45b	-
General Services-Communications Division	C-46b	-
General Services-Central Stores	C-47b	-
General Services-Central Mail Service	C-48b	-
Pre-Audit	C-49b	-
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	-
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
TOTAL CENTRAL SERVICES COSTS RECEIVED		<u>\$12,474</u>
LESS AMOUNTS REALLOCATED		<u>12,474</u>
NET CENTRAL SERVICES COSTS RECEIVED		<u>\$ --</u>

1/ Included in warrant writing costs as "Additional Available Costs."

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

STATE COMPTROLLER-PRE-AUDIT

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-8b	4,869 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	-
General Services-Purchasing Division	C-45b	-
General Services-Communications Division	C-46b	-
General Services-Central Stores	C-47b	-
General Services-Central Mail Service	C-48b	-
Pre-Audit	C-49b	-
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	-
Secondary Allocation of Space Costs	C-55d	243 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 \$5,112
 LESS AMOUNTS REALLOCATED		 4,869
 NET CENTRAL SERVICES COSTS RECEIVED		 \$ <u>243</u>

1/ Included in allocation of pre-audit costs as "Additional Allowable Costs."

2/ Not allocated due to placement in allocation cycle and minor amounts involved.

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

STATE COMPTROLLER - PAYROLL

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-13b	3,505 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	20,791 <u>1/</u>
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	-
General Services-Purchasing Division	C-45b	-
General Services-Communications Division	C-46b	-
General Services-Central Stores	C-47b	-
General Services-Central Mail Service	C-48b	-
Pre-Audit	C-49b	-
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	-
Secondary Allocation of Space Costs	C-55i	177 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 \$24,473
 LESS AMOUNTS REALLOCATED		 <u>24,296</u>
 NET CENTRAL SERVICES COSTS RECEIVED		 <u>\$ 177</u>

1/ These allocations, amounting to \$24,296, were included in the allocation of centralized payroll costs as "Additional Allowable Costs."

2/ Not reallocated due to placement in allocation cycle and minor amount involved.

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

STATE COMPTROLLER-DATA PROCESSING
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-8b	94,936 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	10,478 <u>1/</u>
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(152) <u>1/</u>
Data Processing	C-35	-
Warrant Writing	C-40b	135 <u>2/</u>
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	621 <u>2/</u>
General Services-Purchasing Division	C-45b	(143) <u>2/</u>
General Services-Communications Division	C-46b	(3,392) <u>2/</u>
General Services-Central Stores	C-47b	199 <u>2/</u>
General Services-Central Mail Service	C-48b	(434) <u>2/</u>
Pre-Audit	C-49b	292 <u>2/</u>
Auditor of State	C-50b	843 <u>2/</u>
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	2,198 <u>2/</u>
Treasurer of State	C-53b	202 <u>2/</u>
General Services-Printing Division	C-54b	6,244 <u>2/</u>
Secondary Allocation of Space Costs	C-55d	4,738 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$116,765</u>
 LESS AMOUNTS REALLOCATED		 <u>105,262</u>
 NET CENTRAL SERVICES COSTS RECEIVED		 <u>\$ 11,503</u>

1/ These allocations were included with data processing costs for allocation as "Additional Allowable Costs."

2/ Not reallocated due to placement in allocation cycle and amounts involved.

STATE OF IOWA
 CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
 DEPT. OF GENERAL SERVICES-OFFICE OF THE DIRECTOR
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ (3)
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-7b, C-13b	6,212 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	414 <u>1/</u>
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(356) <u>1/</u>
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	4,520 <u>2/</u>
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	65 <u>2/</u>
General Services-Purchasing Division	C-45b	(175) <u>2/</u>
General Services-Communications Division	C-46b	88 <u>2/</u>
General Services-Central Stores	C-47b	(107) <u>2/</u>
General Services-Central Mail Service	C-48b	(173) <u>2/</u>
Pre-Audit	C-49b	195 <u>2/</u>
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	173 <u>2/</u>
Secondary Allocation of Space Costs	C-55c, C-55i	305 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$11,158</u>
 LESS AMOUNTS REALLOCATED		 <u>6,270</u>
 NET CENTRAL SERVICES COSTS RECEIVED		 <u>\$ 4,888</u>

1/ This allocation was included with Department of General Services-Office of the Director as "Additional Allowable Costs."

2/ Not reallocated due to placement in allocation cycle and minor amounts involved.

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DEPT. OF GENERAL SERVICES-GENERAL ADMINISTRATION

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-3a, C-24b	50,075 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	106 <u>1/</u>
Data Processing	C-35	(1,037) <u>2/</u>
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	1,604 <u>2/</u>
General Services-Administration Division	C-43a	31,956 <u>2/</u>
General Services-First Aid Station	C-44b	163 <u>2/</u>
General Services-Purchasing Division	C-45b	(251) <u>2/</u>
General Services-Communications Division	C-46b	(577) <u>2/</u>
General Services-Central Stores	C-47b	3 <u>2/</u>
General Services-Central Mail Service	C-48b	(688) <u>2/</u>
Pre-Audit	C-49b	195 <u>2/</u>
Auditor of State	C-50b	1,686 <u>2/</u>
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	549 <u>2/</u>
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	-
Secondary Allocation of Space Costs	C-55i	88 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 \$83,872
 LESS AMOUNTS REALLOCATED		 <u>50,181</u>
 NET CENTRAL SERVICES COSTS RECEIVED		 <u>\$33,691</u>

1/ Charges totaling \$50,181 was reallocated from General Services- General Administration as "Additional Allowable Costs."

2/ These costs were not reallocated due to placement in the allocation cycle.

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DEPT. OF PUBLIC SAFETY-CAPITOL SECURITY

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-18b	2,751 <u>1/</u> & <u>2/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	-
General Services-Purchasing Division	C-45b	-
General Services-Communications Division	C-46b	-
General Services-Central Stores	C-47b	-
General Services-Central Mail Service	C-48b	-
Pre-Audit	C-49b	-
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	-
Secondary Allocation of Space Costs	C-55k	134 <u>2/</u>
IPERS	C-56b	-
TOTAL CENTRAL SERVICES COSTS RECEIVED		<u>\$2,885</u>
LESS AMOUNTS REALLOCATED		<u>2,375</u>
NET CENTRAL SERVICES COSTS RECEIVED		<u>\$ 510</u>

1/ A portion of this allocation, totaling \$2,375, was reallocated from Public Safety-Capitol Security, as "Additional Allowable Costs."

2/ Not reallocated due to placement in allocation cycle.

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DEPT. OF GENERAL SERVICES-FIRST AID

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-8b, C-13b	3,375 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	729 <u>1/</u>
General Services-Administration Division	C-43a	2,433 <u>1/</u>
General Services-First Aid Station	C-44b	-
General Services-Purchasing Division	C-45b	-
General Services-Communications Division	C-46b	-
General Services-Central Stores	C-47b	-
General Services-Central Mail Service	C-48b	-
Pre-Audit	C-49b	-
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	-
Secondary Allocation of Space Costs	C-55d	81 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 \$6,618
 LESS AMOUNTS REALLOCATED		 <u>6,537</u>
 NET CENTRAL SERVICES COSTS RECEIVED		 <u>\$ 81</u>

1/ These allocations, amounting to \$6,537, were included in the allocation of General Services-First Aid as "Additional Allowable Costs."

2/ Not reallocated due to placement in allocation cycle and minor amount involved.

STATE OF IOWA
 CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
 DEPT. OF GENERAL SERVICES-PURCHASING DIVISION
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-7b	8,648 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(102) <u>1/</u>
Data Processing	C-35	3,280 <u>1/</u>
Warrant Writing	C-40b	1,346 <u>1/</u>
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	6,416 <u>1/</u>
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	65 <u>1/</u>
General Services-Purchasing Division	C-45b	-
General Services-Communications Division	C-46b	(1,014) <u>2/</u>
General Services-Central Stores	C-47b	221 <u>2/</u>
General Services-Central Mail Service	C-48b	2,824 <u>2/</u>
Pre-Audit	C-49b	11,983 <u>2/</u>
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	275 <u>2/</u>
Treasurer of State	C-53b	2,016 <u>2/</u>
General Services-Printing Division	C-54b	1,388 <u>2/</u>
Secondary Allocation of Space Costs	C-55c	412 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$37,758</u>
 LESS AMOUNTS REALLOCATED		 <u>19,653</u>
 NET CENTRAL SERVICES COSTS RECEIVED		 <u>\$18,105</u>

1/ These allocations, amounting to \$19,653, were included in the allocation of General Services-Purchasing Division as "Additional Allowable Costs."

2/ Not reallocated due to placement in allocation cycle.

STATE OF IOWA
 CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
 DEPT. OF GENERAL SERVICES-COMMUNICATIONS DIVISION
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-7b, C-8b	10,029 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	120 <u>1/</u>
Data Processing	C-35	(107) <u>1/</u>
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	3,791 <u>1/</u>
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	65 <u>1/</u>
General Services-Purchasing Division	C-45b	(88) <u>1/</u>
General Services-Communications Division	C-46b	(1,360) <u>2/</u>
General Services-Central Stores	C-47b	(103) <u>2/</u>
General Services-Central Mail Service	C-48b	(310) <u>2/</u>
Pre-Audit	C-49b	487 <u>2/</u>
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	2,162 <u>2/</u>
Centralized Payroll	C-52b	275 <u>2/</u>
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	173 <u>2/</u>
Secondary Allocation of Space Costs	C-55c, C-55d	492 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$15,626</u>
 LESS AMOUNTS REALLOCATED		 <u>13,810</u>
 NET CENTRAL SERVICES COSTS RECEIVED		 <u>\$ 1,816</u>

1/ These allocations, amounting to \$13,810 were included in the allocations of General Services-Communications Division as "Additional Allowable Costs."

2/ These allocations were not reallocated due to placement in allocation cycle and minor amounts involved.

STATE OF IOWA
 CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
 DEPT. OF GENERAL SERVICES-JANITORIAL SUPPLIES
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	-
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-10b	\$4,943 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	1,896 <u>1/</u>
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	-
General Services-Purchasing Division	C-45b	-
General Services-Communications Division	C-46b	-
General Services-Central Stores	C-47b	-
General Services-Central Mail Service	C-48b	-
Pre-Audit	C-49b	-
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	-
Secondary Allocation of Space Costs	C-55f	266 <u>1/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$7,105</u>

1/ Not reallocated due to placement in allocation cycle and minor amounts involved.

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DEPT. OF GENERAL SERVICES-CENTRAL MAIL

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-7b, C-8b, C-11b	9,872 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	5,103 <u>1/</u>
General Services-Administration Division	C-43a	46,716 <u>1/</u>
General Services-First Aid Station	C-44b	-
General Services-Purchasing Division	C-45b	-
General Services-Communications Division	C-46b	-
General Services-Central Stores	C-47b	-
General Services-Central Mail Service	C-48b	-
Pre-Audit	C-49b	-
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	-
Secondary Allocation of Space Costs	C-55c, C-55d, C-55g	503 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 \$62,194
 LESS AMOUNTS REALLOCATED		 <u>61,691</u>
 NET CENTRAL SERVICES COSTS RECEIVED		 <u>\$ 503</u>

1/ These allocations, amounting to \$61,691, were included in the allocation of General Services-Central Mail as "Additional Allowable Costs."

2/ Not reallocated due to placement in allocation cycle and minor amount involved.

STATE OF IOWA
 CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
 DEPT. OF GENERAL SERVICES-VEHICLE DISPATCHER
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-12b	84,892 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(102) <u>1/</u>
Data Processing	C-35	2,092 <u>1/</u>
Warrant Writing	C-40b	269 <u>1/</u>
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	7,436 <u>1/</u>
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	98 <u>1/</u>
General Services-Purchasing Division	C-45b	(803) <u>1/</u>
General Services-Communications Division	C-46b	(635) <u>1/</u>
General Services-Central Stores	C-47b	(139) <u>1/</u>
General Services-Central Mail Service	C-48b	599 <u>1/</u>
Pre-Audit	C-49b	2,922 <u>1/</u>
Auditor of State	C-50b	5,902 <u>1/</u>
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	275 <u>1/</u>
Treasurer of State	C-53b	403 <u>2/</u>
General Services-Printing Division	C-54b	173 <u>2/</u>
Secondary Allocation of Space Costs	C-55b	4,384 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$107,766</u>
 LESS AMOUNTS REALLOCATED		 <u>102,806</u>
 NET CENTRAL SERVICES COSTS RECEIVED		 <u>\$ 4,960</u>

1/ These allocations, amounting to \$102,806, were included in the allocation of General Services-Vehicle Dispatcher as "Additional Allowable Costs."

2/ Not reallocated due to placement in allocation cycle and minor amounts involved.

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
DEPT. OF GENERAL SERVICES-PRINTING DIVISION

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-7b, C-8b, C-10b, C-11b, C-24b	67,173 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	106 <u>1/</u>
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	13,123 <u>1/</u>
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	163 <u>1/</u>
General Services-Purchasing Division	C-45b	(575) <u>1/</u>
General Services-Communications Division	C-46b	(312) <u>1/</u>
General Services-Central Stores	C-47b	456 <u>1/</u>
General Services-Central Mail Service	C-48b	4,629 <u>1/</u>
Pre-Audit	C-49b	195 <u>1/</u>
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	(1,207) <u>2/</u>
Centralized Payroll	C-52b	549 <u>1/</u>
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	3,815 <u>2/</u>
Secondary Allocation of Space Costs	C-55c, C-55d, C-55f, C-55g	3,367 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$91,482</u>
 LESS AMOUNTS REALLOCATED		 <u>85,507</u>
 NET CENTRAL SERVICES COSTS RECEIVED		 <u>\$ 5,975</u>

1/ These allocations, amounting to \$85,507, were included in the allocation of General Services-Printing Division as "Additional Allowable Costs."

2/ Not reallocated due to placement in allocation cycle and minor amount involved.

STATE OF IOWA
 CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
 DEPT. OF GENERAL SERVICES-EDUCATIONAL RADIO & TV

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	1,879
Building Space Costs	-	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	-
Warrant Writing	C-40b	269
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	45,055
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	392
General Services-Purchasing Division	C-45b	(1,144)
General Services-Communications Division	C-46b	(6,846)
General Services-Central Stores	C-47b	181
General Services-Central Mail Service	C-48b	2,078
Pre-Audit	C-49b	2,241
Auditor of State	C-50b	23,608
General Services-Vehicle Dispatcher	C-51b	(2,752)
Centralized Payroll	C-52b	1,648
Treasurer of State	C-53b	403
General Services-Printing Division	C-54b	2,602
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
TOTAL CENTRAL SERVICES COSTS RECEIVED		<u>\$69,614</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DEPT. OF GENERAL SERVICES-BUILDINGS & GROUNDS DIVISION

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 171 <u>1/</u>
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-7b, C-8b, C-10b, C-11b, C-13b, C-14a, C-25a	135,089 <u>1/ & 2/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(863) <u>2/</u>
Data Processing	C-35	-
Warrant Writing	C-40b	135 <u>2/</u>
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	56,137 <u>2/</u>
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	719 <u>2/</u>
General Services-Purchasing Division	C-45b	(503) <u>2/</u>
General Services-Communications Division	C-46b	(574) <u>2/</u>
General Services-Central Stores	C-47b	183 <u>2/</u>
General Services-Central Mail Service	C-48b	(64) <u>2/</u>
Pre-Audit	C-49b	195 <u>2/</u>
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	1,702 <u>2/</u>
Centralized Payroll	C-52b	2,473 <u>2/</u>
Treasurer of State	C-53b	202 <u>2/</u>
General Services-Printing Division	C-54b	-
Secondary Allocation of Space Costs	C-55c, C-55d, C-55f, C-55g, C-55i	2,502 <u>3/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 \$197,504
LESS AMOUNTS REALLOCATED		195,002
NET CENTRAL SERVICES COSTS RECEIVED		\$ 2,502

1/ These allocations, amounting to \$34,935, were allocated from Buildings and Grounds as "Additional Allowable Costs."

2/ These allocations, amounting to \$160,067, comprise the secondary allocation of Buildings and Grounds.

3/ Not reallocated due to placement in allocation cycle and minor amounts involved.

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

EMPLOYMENT SECURITY COMMISSION

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 73
D.O.T. Aircraft	C-2b	478
Building Space Costs	C-9a	346,735
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(4,775)
Data Processing	C-35	9,588
Warrant Writing	C-40b	56,123
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	2,943
General Services-Purchasing Division	C-45b	(812)
General Services-Communications Division	C-46b	(20,272)
General Services-Central Stores	C-47b	3,928
General Services-Central Mail Service	C-48b	228
Pre-Audit	C-49b	7,112
Auditor of State	C-50b	32,882
General Services-Vehicle Dispatcher	C-51b	999
Centralized Payroll	C-52b	18,132
Treasurer of State	C-53b	79,630
General Services-Printing Division	C-54b	15,436
Secondary Allocation of Space Costs	C-55e	25,451
IPERS	C-56b	100
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$573,979</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

IOWA CIVIL RIGHTS COMMISSION
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-16b	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(146)
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	163
General Services-Purchasing Division	C-45b	65
General Services-Communications Division	C-46b	(4,564)
General Services-Central Stores	C-47b	394
General Services-Central Mail Service	C-48b	1,450
Pre-Audit	C-49b	292
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	(2,370)
Centralized Payroll	C-52b	275
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	347
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u><u>\$ (4,094)</u></u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

STATE CONSERVATION COMMISSION
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 783
D.O.T. Aircraft	C-2b	7,518
Building Space Costs	C-11b	64,677
Historical Building Space Costs	C-30b	-
Records Storage	C-31b	827
Radio Communications	C-32b	205,823
Iowa Law Enforcement Academy	C-33b	3,193
Merit Employment	C-34b	(2,791)
Data Processing	C-35	5,112
Warrant Writing	C-40b	1,480
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	687
General Services-Purchasing Division	C-45b	(3,012)
General Services-Communications Division	C-46b	(15,568)
General Services-Central Stores	C-47b	946
General Services-Central Mail Service	C-48b	21,294
Pre-Audit	C-49b	11,593
Auditor of State	C-50b	13,490
General Services-Vehicle Dispatcher	C-51b	(12,218)
Centralized Payroll	C-52b	11,263
Treasurer of State	C-53b	2,217
General Services-Printing Division	C-54b	10,753
Secondary Allocation of Space Costs	C-55g	4,025
IPERS	C-56b	<u>100</u>
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$332,192</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

IOWA COMMERCE COMMISSION
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	216
Building Space Costs	C-11b	95,056
Historical Building Space Costs	C-30b	-
Records Storage	C-31b	9,237
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(245)
Data Processing	C-35	2,557
Warrant Writing	C-40b	135
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	392
General Services-Purchasing Division	C-45b	(16)
General Services-Communications Division	C-46b	(7,023)
General Services-Central Stores	C-47b	840
General Services-Central Mail Service	C-48b	3,369
Pre-Audit	C-49b	682
Auditor of State	C-50b	6,745
General Services-Vehicle Dispatcher	C-51b	(580)
Centralized Payroll	C-52b	1,648
Treasurer of State	C-53b	202
General Services-Printing Division	C-54b	1,041
Secondary Allocation of Space Costs	C-55g	5,916
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$120,172</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

IOWA NATURAL RESOURCES COUNCIL
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	(93)
Building Space Costs	C-7b	17,295
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(457)
Data Processing	C-35	2,026
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	132
General Services-Purchasing Division	C-45b	(58)
General Services-Communications Division	C-46b	(2,261)
General Services-Central Stores	C-47b	487
General Services-Central Mail Service	C-48b	902
Pre-Audit	C-49b	390
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	549
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	347
Secondary Allocation of Space Costs	C-55c	824
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$20,083</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

IOWA DEVELOPMENT COMMISSION
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	2,755
Building Space Costs	-	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(102)
Data Processing	C-35	(19)
Warrant Writing	C-40b	135
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	294
General Services-Purchasing Division	C-45b	(47)
General Services-Communications Division	C-46b	(10,605)
General Services-Central Stores	C-47b	566
General Services-Central Mail Service	C-48b	6,427
Pre-Audit	C-49b	877
Auditor of State	C-50b	1,686
General Services-Vehicle Dispatcher	C-51b	(1,805)
Centralized Payroll	C-52b	1,099
Treasurer of State	C-53b	202
General Services-Printing Division	C-54b	10,406
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$11,869</u>

STATE OF IOWA
 CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
 DEPARTMENT OF SOCIAL SERVICES
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 8,762
D.O.T. Aircraft	C-2b	2,352
Building Space Costs	C-8b, C-24b	176,628
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	9,375
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(29,397)
Data Processing	C-35	114,355
Warrant Writing	C-40b	28,263
State Comptroller-Budget Section	C-41a	21,280
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	6,637
General Services-Purchasing Division	C-45b	(31,810)
General Services-Communications Division	C-46b	(34,466)
General Services-Central Stores	C-47b	1,723
General Services-Central Mail Service	C-48b	25,234
Pre-Audit	C-49b	-
Auditor of State	C-50b	96,961
General Services-Vehicle Dispatcher	C-51b	(12,304)
Centralized Payroll	C-52b	133,790
Treasurer of State	C-53b	40,118
General Services-Printing Division	C-54b	11,100
Secondary Allocation of Space Costs	C-55d	8,666
IPERS	C-56b	<u>702</u>
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$577,969</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

STATE DEPARTMENT OF HEALTH
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-8b, C-10b, C-24b	127,979
Historical Building Space Costs	C-30b	-
Records Storage	C-31b	2,619
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(869)
Data Processing	C-35	27,826
Warrant Writing	C-40b	807
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	1,504
General Services-Purchasing Division	C-45b	(574)
General Services-Communications Division	C-46b	(21,803)
General Services-Central Stores	C-47b	3,292
General Services-Central Mail Service	C-48b	15,767
Pre-Audit	C-49b	4,871
Auditor of State	C-50b	15,176
General Services-Vehicle Dispatcher	C-51b	(2,536)
Centralized Payroll	C-52b	4,945
Treasurer of State	C-53b	1,008
General Services-Printing Division	C-54b	6,417
Secondary Allocation of Space Costs	C-55d, C-55f	6,283
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$192,712</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF ENVIRONMENTAL QUALITY

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	745
Building Space Costs	-	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(507)
Data Processing	C-35	-
Warrant Writing	C-40b	269
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	687
General Services-Purchasing Division	C-45b	(134)
General Services-Communications Division	C-46b	(5,072)
General Services-Central Stores	C-47b	364
General Services-Central Mail Service	C-48b	3,490
Pre-Audit	C-49b	1,169
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	1,397
Centralized Payroll	C-52b	2,473
Treasurer of State	C-53b	403
General Services-Printing Division	C-54b	1,908
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$7,192</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF TRANSPORTATION
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 4,455
D.O.T. Aircraft	C-2b	32,816
Building Space Costs	C-11b, C-22b	101,150
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	138
Radio Communications	C-32b	114,518
Iowa Law Enforcement Academy	C-33b	29,804
Merit Employment	C-34b	(16,693)
Data Processing	C-35	4,436
Warrant Writing	C-40b	538
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	65
General Services-Purchasing Division	C-45b	-
General Services-Communications Division	C-46b	(21,008)
General Services-Central Stores	C-47b	-
General Services-Central Mail Service	C-48b	-
Pre-Audit	C-49b	97
Auditor of State	C-50b	49,745
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	12,297
General Services-Printing Division	C-54b	2,081
Secondary Allocation of Space Costs	C-55d, C-55g, C-55m	5,306
IPERS	C-56b	<u>401</u>
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$320,146</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF PUBLIC SAFETY

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 930
D.O.T. Aircraft	C-2b	(75)
Building Space Costs	C-8b, C-10b, C-12b, C-26a	115,047
Historical Building Space Costs	C-30b	-
Records Storage	C-31b	551
Radio Communications	C-32b	1,211,722
Iowa Law Enforcement Academy	C-33b	171,371
Merit Employment	C-34b	(869)
Data Processing	C-35	176,369
Warrant Writing	C-40b	1,346
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	1,602
General Services-Purchasing Division	C-45b	(3,452)
General Services-Communications Division	C-46b	(24,975)
General Services-Central Stores	C-47b	3,352
General Services-Central Mail Service	C-48b	11,762
Pre-Audit	C-49b	5,553
Auditor of State	C-50b	23,608
General Services-Vehicle Dispatcher	C-51b	(38,930)
Centralized Payroll	C-52b	12,362
Treasurer of State	C-53b	1,814
General Services-Printing Division	C-54b	5,030
Secondary Allocation of Space Costs	C-55d, C-55f, C-55h, C-55i	5,787
IPERS	C-56b	-
TOTAL CENTRAL SERVICES COSTS RECEIVED		<u>\$1,679,905</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF PUBLIC DEFENSE-DISASTER SERVICES

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-8b, C-16b	19,131
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	3,095
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	32
Data Processing	C-35	251
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	65
General Services-Purchasing Division	C-45b	(145)
General Services-Communications Division	C-46b	(2,523)
General Services-Central Stores	C-47b	369
General Services-Central Mail Service	C-48b	1,217
Pre-Audit	C-49b	390
Auditor of State	C-50b	20,235
General Services-Vehicle Dispatcher	C-51b	672
Centralized Payroll	C-52b	275
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	347
Secondary Allocation of Space Costs	C-55d, C-55n	955
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$44,366</u>

STATE OF IOWA
 CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
 DEPARTMENT OF PUBLIC DEFENSE-MILITARY DIVISION
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 122
D.O.T. Aircraft	C-2b	-
Building Space Costs	-	240
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	4,643
Merit Employment	C-34b	-
Data Processing	C-35	(258)
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	269
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	-
General Services-Purchasing Division	C-45b	556
General Services-Communications Division	C-46b	(154)
General Services-Central Stores	C-47b	(4,609)
General Services-Central Mail Service	C-48b	332
Pre-Audit	C-49b	782
Auditor of State	C-50b	1,754
General Services-Vehicle Dispatcher	C-51b	5,902
Centralized Payroll	C-52b	1,702
Treasurer of State	C-53b	2,198
General Services-Printing Division	C-54b	403
Secondary Allocation of Space Costs	C-55a	520
IPERS	C-56b	-
		<u>\$14,402</u>
TOTAL CENTRAL SERVICES COSTS RECEIVED		

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

BOARD OF REGENTS

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 6,902
D.O.T. Aircraft	C-2b	332
Building Space Costs	C-7b	9,827
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	11,709
Merit Employment	C-34b	-
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	132
General Services-Purchasing Division	C-45b	(97)
General Services-Communications Division	C-46b	(54,639)
General Services-Central Stores	C-47b	142
General Services-Central Mail Service	C-48b	953
Pre-Audit	C-49b	390
Auditor of State	C-50b	105,392
General Services-Vehicle Dispatcher	C-51b	(1,722)
Centralized Payroll	C-52b	275
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	694
Secondary Allocation of Space Costs	C-55b	468
IPERS	C-56b	702
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$ 81,460</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

INDUSTRIAL COMMISSIONER

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-3a	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31b	1,930
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	32
Data Processing	C-35	(554)
Warrant Writing	C-40b	135
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	98
General Services-Purchasing Division	C-45b	(144)
General Services-Communications Division	C-46b	(674)
General Services-Central Stores	C-47b	290
General Services-Central Mail Service	C-48b	2,117
Pre-Audit	C-49b	779
Auditor of State	C-50b	843
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	275
Treasurer of State	C-53b	202
General Services-Printing Division	C-54b	520
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$ 5,849</u>

STATE OF IOWA
 CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
 DEPT. OF PUBLIC INSTRUCTION-GENERAL OFFICE
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 25
D.O.T. Aircraft	C-2b	220
Building Space Costs	C-7b	213,047
Historical Building Space Costs	C-30b	-
Records Storage	C-31b	6,204
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(95)
Data Processing	C-35	18,105
Warrant Writing	C-40b	1,077
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	1,373
General Services-Purchasing Division	C-45b	(376)
General Services-Communications Division	C-46b	(26,590)
General Services-Central Stores	C-47b	1,510
General Services-Central Mail Service	C-48b	18,356
Pre-Audit	C-49b	2,825
Auditor of State	C-50b	171,157
General Services-Vehicle Dispatcher	C-51b	(454)
Centralized Payroll	C-52b	4,396
Treasurer of State	C-53b	1,411
General Services-Printing Division	C-54b	10,926
Secondary Allocation of Space Costs	C-55c	10,151
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$433,268</u>

STATE OF IOWA
 CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
 DEPT. OF PUBLIC INSTRUCTION-VOCATIONAL REHABILITATION
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	90
Building Space Costs	C-21a, C-24b	109,531
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	25,365
Warrant Writing	C-40b	2,019
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	1,177
General Services-Purchasing Division	C-45b	(161)
General Services-Communications Division	C-46b	(23,561)
General Services-Central Stores	C-47b	4,432
General Services-Central Mail Service	C-48b	16,504
Pre-Audit	C-49b	4,287
Auditor of State	C-50b	843
General Services-Vehicle Dispatcher	C-51b	988
Centralized Payroll	C-52b	8,791
Treasurer of State	C-53b	2,822
General Services-Printing Division	C-54b	2,081
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$155,208</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

HIGHER EDUCATION FACILITIES
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	-	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31b	414
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	209
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	65
General Services-Purchasing Division	C-45b	(17)
General Services-Communications Division	C-46b	93
General Services-Central Stores	C-47b	(61)
General Services-Central Mail Service	C-48b	1,907
Pre-Audit	C-49b	487
Auditor of State	C-50b	2,529
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	275
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	347
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$6,248</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

BUREAU OF LABOR

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	662
Building Space Costs	C-10b	23,974
Historical Building Space Costs	C-30b	-
Records Storage	C-31b	276
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(530)
Data Processing	C-35	127
Warrant Writing	C-40b	135
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	229
General Services-Purchasing Division	C-45b	(79)
General Services-Communications Division	C-46b	(5,660)
General Services-Central Stores	C-47b	307
General Services-Central Mail Service	C-48b	3,217
Pre-Audit	C-49b	584
Auditor of State	C-50b	843
General Services-Vehicle Dispatcher	C-51b	898
Centralized Payroll	C-52b	1,099
Treasurer of State	C-53b	202
General Services-Printing Division	C-54b	1,214
Secondary Allocation of Space Costs	C-55f	1,288
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED .		 <u>\$28,786</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF HISTORY AND ARCHIVES

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 196
D.O.T. Aircraft	C-2b	147
Building Space Costs	-	-
Historical Building Space Costs	C-30b	103,633
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	32
Data Processing	C-35	(282)
Warrant Writing	C-40b	135
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	196
General Services-Purchasing Division	C-45b	(154)
General Services-Communications Division	C-46b	(269)
General Services-Central Stores	C-47b	801
General Services-Central Mail Service	C-48b	994
Pre-Audit	C-49b	682
Auditor of State	C-50b	2,529
General Services-Vehicle Dispatcher	C-51b	(2,167)
Centralized Payroll	C-52b	824
Treasurer of State	C-53b	202
General Services-Printing Division	C-54b	1,214
Secondary Allocation of Space Costs	C-55f	4,942
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$113,655</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DEPT. OF HISTORY AND ARCHIVES-RECORDS STORAGE

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-10b	91,940 ^{1/}
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	-
General Services-Purchasing Division	C-45b	-
General Services-Communications Division	C-46b	-
General Services-Central Stores	C-47b	-
General Services-Central Mail Service	C-48b	-
Pre-Audit	C-49b	-
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	-
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 \$91,940
 LESS AMOUNTS REALLOCATED		 91,940
 NET CENTRAL SERVICES COSTS RECEIVED		 \$ -

^{1/} This allocation was included in the allocation of records storage as an "Additional Allowable Cost."

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

IOWA STATE LIBRARIES

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	-	-
Historical Building Space Costs	C-30b	32,414
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	151
Data Processing	C-35	-
Warrant Writing	C-40b	135
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	196
General Services-Purchasing Division	C-45b	(484)
General Services-Communications Division	C-46b	(2,267)
General Services-Central Stores	C-47b	276
General Services-Central Mail Service	C-48b	1,800
Pre-Audit	C-49b	487
Auditor of State	C-50b	-
General Services-Vehicle Dispatcher	C-51b	125
Centralized Payroll	C-52b	549
Treasurer of State	C-53b	202
General Services-Printing Division	C-54b	867
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$34,451</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

IOWA STATE ARTS COUNCIL
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	(72)
Building Space Costs	C-24b	(62)
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(356)
Data Processing	C-35	(290)
Warrant Writing	C-40b	135
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	33
General Services-Purchasing Division	C-45b	(29)
General Services-Communications Division	C-46b	(1,104)
General Services-Central Stores	C-47b	(53)
General Services-Central Mail Service	C-48b	1,334
Pre-Audit	C-49b	974
Auditor of State	C-50b	1,686
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	202
General Services-Printing Division	C-54b	1,041
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$3,439</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

STATE MERIT EMPLOYMENT DEPARTMENT
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-7b	22,012 <u>1/</u>
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	93 <u>2/</u>
Data Processing	C-35	935 <u>2/</u>
Warrant Writing	C-40b	135 <u>2/</u>
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	294 <u>2/</u>
General Services-Purchasing Division	C-45b	(82) <u>2/</u>
General Services-Communications Division	C-46b	(2,754) <u>2/</u>
General Services-Central Stores	C-47b	338 <u>2/</u>
General Services-Central Mail Service	C-48b	3,325 <u>2/</u>
Pre-Audit	C-49b	390 <u>2/</u>
Auditor of State	C-50b	3,372 <u>2/</u>
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	824 <u>2/</u>
Treasurer of State	C-53b	202 <u>2/</u>
General Services-Printing Division	C-54b	1,387 <u>2/</u>
Secondary Allocation of Space Costs	C-55c	1,049 <u>2/</u>
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 \$31,520
 LESS AMOUNTS REALLOCATED		 22,012
 NET CENTRAL SERVICE COSTS RECEIVED		 \$ 9,508

1/ This allocation was included in the allocation of Merit Employment as "Additional Allowable Costs."

2/ Not reallocated due to placement in allocation cycle and minor amounts involved.

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

COMMISSION FOR THE BLIND
FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-7b, C-29a	25,682
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	-
Warrant Writing	C-40b	269
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	458
General Services-Purchasing Division	C-45b	-
General Services-Communications Division	C-46b	(524)
General Services-Central Stores	C-47b	460
General Services-Central Mail Service	C-48b	1,484
Pre-Audit	C-49b	1,169
Auditor of State	C-50b	843
General Services-Vehicle Dispatcher	C-51b	(1,008)
Centralized Payroll	C-52b	1,648
Treasurer of State	C-53b	403
General Services-Printing Division	C-54b	1,908
Secondary Allocation of Space Costs	C-55c	168
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$32,960</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

COMMISSION ON ALCOHOLISM

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-24b	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	120
Data Processing	C-35	4,490
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	33
General Services-Purchasing Division	C-45b	(107)
General Services-Communications Division	C-46b	(1,395)
General Services-Central Stores	C-47b	128
General Services-Central Mail Service	C-48b	633
Pre-Audit	C-49b	487
Auditor of State	C-50b	22,765
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	694
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$27,848</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

COMMISSION ON THE AGING

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	306
Building Space Costs	C-3a	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(13)
Data Processing	C-35	2,303
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	132
General Services-Purchasing Division	C-45b	(120)
General Services-Communications Division	C-46b	(1,776)
General Services-Central Stores	C-47b	9
General Services-Central Mail Service	C-48b	189
Pre-Audit	C-49b	487
Auditor of State	C-50b	20,235
General Services-Vehicle Dispatcher	C-51b	(1,170)
Centralized Payroll	C-52b	275
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	347
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$21,204</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

IOWA GEOLOGICAL SURVEY

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	309
Building Space Costs	C-8b	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(160)
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	-
General Services-Purchasing Division	C-45b	(132)
General Services-Communications Division	C-46b	-
General Services-Central Stores	C-47b	(114)
General Services-Central Mail Service	C-48b	-
Pre-Audit	C-49b	390
Auditor of State	C-50b	843
General Services-Vehicle Dispatcher	C-51b	897
Centralized Payroll	C-52b	549
Treasurer of State	C-53b	202
General Services-Printing Division	C-54b	1,387
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$4,171</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

ENERGY POLICY COUNCIL

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	-
Building Space Costs	C-11b	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	-
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	65
General Services-Purchasing Division	C-45b	(22)
General Services-Communications Division	C-46b	(1,422)
General Services-Central Stores	C-47b	100
General Services-Central Mail Service	C-48b	764
Pre-Audit	C-49b	195
Auditor of State	C-50b	1,686
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	1,734
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
		<u> </u>
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u><u>\$3,100</u></u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

DEPT. OF HISTORIC PRESERVATION

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ -
D.O.T. Aircraft	C-2b	398
Building Space Costs	-	-
Historical Building Space Costs	C-30b	-
Records Storage	C-31a	-
Radio Communications	C-32b	-
Iowa Law Enforcement Academy	C-33b	-
Merit Employment	C-34b	(222)
Data Processing	C-35	-
Warrant Writing	C-40b	-
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	-
General Services-Purchasing Division	C-45b	(1)
General Services-Communications Division	C-46b	-
General Services-Central Stores	C-47b	(42)
General Services-Central Mail Service	C-48b	-
Pre-Audit	C-49b	195
Auditor of State	C-50b	2,529
General Services-Vehicle Dispatcher	C-51b	-
Centralized Payroll	C-52b	-
Treasurer of State	C-53b	-
General Services-Printing Division	C-54b	-
Secondary Allocation of Space Costs	C-55a	-
IPERS	C-56b	-
 TOTAL CENTRAL SERVICES COSTS RECEIVED		 <u>\$2,857</u>

STATE OF IOWA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

ALL OTHER STATE AGENCIES

FOR THE YEAR ENDING JUNE 30, 1977

<u>CENTRAL SERVICE</u>	<u>SUPPORTING SCHEDULE</u>	<u>ALLOCATED AMOUNT</u>
Worker's Compensation	C-1b	\$ 1,885
D.O.T. Aircraft	C-2b	5,111
Building Space Costs	C-7b,C-8b,C-11b,C-12b,C-13b,C-18b,C-24b,C-16b,C-17b	815,472
Historical Building Space Costs	C-30b	16,130
Records Storage	C-31b	57,628
Radio Communications	C-32b	1,547
Iowa Law Enforcement Academy	C-33b	316,130
Merit Employment	C-34b	(9,404)
Data Processing	C-35	100,365
Warrant Writing	C-40b	36,742
State Comptroller-Budget Section	C-41a	-
General Services-Office of the Director	C-42b	-
General Services-Administration Division	C-43a	-
General Services-First Aid Station	C-44b	7,389
General Services-Purchasing Division	C-45b	(2,739)
General Services-Communications Division	C-46b	(75,479)
General Services-Central Stores	C-47b	10,110
General Services-Central Mail Service	C-48b	42,473
Pre-Audit	C-49b	19,095
Auditor of State	C-50b	112,145
General Services-Vehicle Dispatcher	C-51b	(11,048)
Centralized Payroll	C-52b	45,055
Treasurer of State	C-53b	52,135
General Services-Printing Division	C-54b	52,897
Secondary Allocation of Space Costs	C-55b,C-55c,C-55d,C-55g,C-55h, C-55i,C-55k,C-55n,C-55o	43,863
IPERS	C-56b	<u>98,298</u>
TOTAL CENTRAL SERVICES COSTS RECEIVED		<u><u>\$1,735,800</u></u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

WORKER'S COMPENSATION PAYMENTS

YEAR ENDING JUNE 30, 1977Part I
COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Salaries and Expense	\$ 24,475
Medical, Death, and Disability Payments on behalf of State employees under provisions of the Worker's Compensation Law	<u>957,317</u> <u>1/</u>
TOTAL	\$981,792
Non-Allowable Costs: Above payments billed to departments	<u>\$957,317</u>
NET COSTS TO BE DISTRIBUTED	<u>\$24,475</u>

1/ Includes only amounts paid for State employees not reimbursed by State agencies.

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-1b

WORKER'S COMPENSATION PAYMENTS

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>ALLOCATION</u>	<u>PERCENT</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming	\$ -	-	
Crime Commission	-	-	
Office of Economic Opportunity	-	-	
Law Enforcement Academy	-	-	
Drug Abuse Authority	-	-	
TREASURER OF STATE	122	.5	
AUDITOR OF STATE	49	.2	
DEPARTMENT OF AGRICULTURE	-	-	
EXECUTIVE COUNCIL	-	-	
ATTORNEY GENERAL	-	-	
STATE COMPTROLLER			
Without Division Identification	-	-	
Data Processing	-	-	
DEPARTMENT OF GENERAL SERVICES			
Office of the Director	-	-	
General Administration	-	-	
Printing Division	-	-	
Educational Radio & TV	-	-	
Vehicle Dispatcher	-	-	
Buildings & Grounds	171	.7	
Purchasing Division	-	-	
Communications Division	-	-	
EMPLOYMENT SECURITY COMMISSION	73	.3	
ENERGY POLICY COUNCIL	-	-	
IOWA CIVIL RIGHTS COMMISSION	-	-	
STATE CONSERVATION COMMISSION	783	3.2	
IOWA COMMERCE COMMISSION	-	-	
IOWA NATURAL RESOURCES COUNCIL	-	-	
IOWA GEOLOGICAL SURVEY	-	-	
IOWA DEVELOPMENT COMMISSION	-	-	
DEPARTMENT OF SOCIAL SERVICES	8,762	35.8	
STATE DEPARTMENT OF HEALTH	-	-	
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-	
IOWA STATE DEPARTMENT OF TRANSPORTATION	4,455	18.2	
DEPARTMENT OF PUBLIC SAFETY	930	3.8	
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-	
PUBLIC DEFENSE - MILITARY DIVISION	122	.5	
INDUSTRIAL COMMISSION	-	-	
PUBLIC INSTRUCTION - GENERAL OFFICE	25	.1	
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-	
HIGHER EDUCATION FACILITIES	-	-	
IOWA BUREAU OF LABOR	-	-	
DEPARTMENT OF HISTORY AND ARCHIVES	196	.8	
DEPARTMENT OF HISTORIC PRESERVATION	-	-	
IOWA STATE TRAVELING LIBRARY	-	-	
IOWA STATE ARTS COUNCIL	-	-	
STATE MERIT EMPLOYMENT DEPARTMENT	-	-	
IOWA COMMISSION FOR THE BLIND	-	-	
COMMISSION ON ALCOHOLISM	-	-	
COMMISSION ON THE AGING	-	-	
BOARD OF REGENTS	6,902	28.2	
ALL OTHER STATE AGENCIES	1,885	7.7	
GRAND TOTAL	\$24,475	100.0%	

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-1c

WORKER'S COMPENSATION PAYMENTS

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>ACTUAL EXPENDITURES</u>	<u>PERCENT</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming	\$ 152	-	
Crime Commission	-	-	
Office of Economic Opportunity	-	-	
Law Enforcement Academy	-	-	
Drug Abuse Authority	-	-	
TREASURER OF STATE	4,546	.5	
AUDITOR OF STATE	2,091	.2	
DEPARTMENT OF AGRICULTURE	-	-	
EXECUTIVE COUNCIL	-	-	
ATTORNEY GENERAL	-	-	
STATE COMPTROLLER			
Without Division Identification	-	-	
Data Processing	283	-	
DEPARTMENT OF GENERAL SERVICES			
Office of the Director	-	-	
General Administration	-	-	
Printing Division	125	-	
Educational Radio & TV	127	-	
Vehicle Dispatcher	120	-	
Buildings & Grounds	6,281	.7	
Purchasing Division	-	-	
Communications Division	-	-	
EMPLOYMENT SECURITY COMMISSION	3,148	.3	
ENERGY POLICY COUNCIL	-	-	
IOWA CIVIL RIGHTS COMMISSION	65	-	
STATE CONSERVATION COMMISSION	30,443	3.2	
IOWA COMMERCE COMMISSION	-	-	
IOWA NATURAL RESOURCES COUNCIL	-	-	
IOWA GEOLOGICAL SURVEY	-	-	
IOWA DEVELOPMENT COMMISSION	-	-	
DEPARTMENT OF SOCIAL SERVICES	342,652	35.8	
STATE DEPARTMENT OF HEALTH	456	-	
DEPARTMENT OF ENVIRONMENTAL QUALITY	173	-	
IOWA STATE DEPARTMENT OF TRANSPORTATION	174,034	18.2	
DEPARTMENT OF PUBLIC SAFETY	36,082	3.8	
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-	
PUBLIC DEFENSE - MILITARY DIVISION	4,380	.5	
INDUSTRIAL COMMISSION	-	-	
PUBLIC INSTRUCTION - GENERAL OFFICE	801	.1	
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	470	-	
HIGHER EDUCATION FACILITIES	-	-	
IOWA BUREAU OF LABOR	131	-	
DEPARTMENT OF HISTORY AND ARCHIVES	7,300	.8	
DEPARTMENT OF HISTORIC PRESERVATION	121	-	
IOWA STATE TRAVELING LIBRARY	22	-	
IOWA STATE ARTS COUNCIL	-	-	
STATE MERIT EMPLOYMENT DEPARTMENT	115	-	
IOWA COMMISSION FOR THE BLIND	38	-	
COMMISSION ON ALCOHOLISM	-	-	
COMMISSION ON THE AGING	-	-	
BOARD OF REGENTS	269,683	28.2	
ALL OTHER STATE AGENCIES	73,478	7.7	
GRAND TOTAL	<u>\$957,317</u>	<u>100.0%</u>	

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF TRANSPORTATION

AIRCRAFT OPERATIONS*

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO. .</u> <u>OR SCHEDULE</u>	
Salaries and Benefits		\$ 79,216
Support and Maintenance		<u>158,963</u>
TOTAL		\$238,179
Additional Allowable Costs:		
Depreciation of Aircraft		<u>25,653</u>
NET ALLOWABLE COSTS		<u>\$263,832</u>

* This is the first year that the state plane pool has operated.
Costs were provided by the Department of Transportation.

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-2b

DEPARTMENT OF TRANSPORTATION
AIRCRAFT OPERATIONS

AGENCY	YEAR ENDING JUNE 30, 1977	GROSS ALLOCATION	ORIGINAL BILLING	NET ALLOCATION
OFFICE OF THE GOVERNOR				
Office for Planning and Programming		\$ 528	\$ 318	\$ 210
Crime Commission		-	37	(37)
Office of Economic Opportunity		-	-	-
Law Enforcement Academy		-	-	-
Drug Abuse Authority		5,804	4,454	1,350
TREASURER OF STATE		-	-	-
AUDITOR OF STATE		264	174	90
DEPARTMENT OF AGRICULTURE		-	48	(48)
EXECUTIVE COUNCIL		-	-	-
ATTORNEY GENERAL		264	192	72
STATE COMPTROLLER				
Without Division Identification		528	388	140
Data Processing		-	-	-
DEPARTMENT OF GENERAL SERVICES				
Office of the Director		264	267	(3)
General Administration		-	-	-
Printing Division		-	-	-
Educational Radio & TV		8,443	6,564	1,879
Vehicle Dispatcher		-	-	-
Buildings & Grounds		-	-	-
Purchasing Division		-	-	-
Communications Division		-	-	-
EMPLOYMENT SECURITY COMMISSION		2,111	1,633	478
ENERGY POLICY COUNCIL		-	-	-
IOWA CIVIL RIGHTS COMMISSION		-	-	-
STATE CONSERVATION COMMISSION		34,034	26,516	7,518
IOWA COMMERCE COMMISSION		1,055	839	216
IOWA NATURAL RESOURCES COUNCIL		-	93	(93)
IOWA GEOLOGICAL SURVEY		1,319	1,010	309
IOWA DEVELOPMENT COMMISSION		12,400	9,645	2,755
DEPARTMENT OF SOCIAL SERVICES		10,817	8,465	2,352
STATE DEPARTMENT OF HEALTH		-	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY		3,430	2,685	745
IOWA STATE DEPARTMENT OF TRANSPORTATION		149,329	116,513	32,816
DEPARTMENT OF PUBLIC SAFETY		-	75	(75)
PUBLIC DEFENSE - DISASTER SERVICES DIV.		-	-	-
PUBLIC DEFENSE - MILITARY DIVISION		791	551	240
INDUSTRIAL COMMISSION		-	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE		528	308	220
PUBLIC INSTRUCTION - VOCATIONAL REHAB.		264	174	90
HIGHER EDUCATION FACILITIES		-	-	-
IOWA BUREAU OF LABOR		2,638	1,976	662
DEPARTMENT OF HISTORY AND ARCHIVES		528	381	147
DEPARTMENT OF HISTORIC PRESERVATION		1,319	921	398
IOWA STATE TRAVELING LIBRARY		-	-	-
IOWA STATE ARTS COUNCIL		-	72	(72)
STATE MERIT EMPLOYMENT DEPARTMENT		-	-	-
IOWA COMMISSION FOR THE BLIND		-	-	-
COMMISSION ON ALCOHOLISM		-	-	-
COMMISSION ON THE AGING		1,583	1,277	306
BOARD OF REGENTS		1,847	1,515	332
ALL OTHER STATE AGENCIES		23,744	18,633	5,111
GRAND TOTAL		\$263,832	\$205,724	\$58,108

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-2c

DEPARTMENT OF TRANSPORTATION
AIRCRAFT OPERATIONSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>ORIGINAL BILLINGS</u>	<u>PERCENT</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	\$ 318	.2
Crime Commission	37	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	4,454	2.2
TREASURER OF STATE	-	-
AUDITOR OF STATE	174	.1
DEPARTMENT OF AGRICULTURE	48	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	192	.1
STATE COMPTROLLER		
Without Division Identification	388	.2
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	267	.1
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	6,564	3.2
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	1,633	.8
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	26,516	12.9
IOWA COMMERCE COMMISSION	839	.4
IOWA NATURAL RESOURCES COUNCIL	93	-
IOWA GEOLOGICAL SURVEY	1,010	.5
IOWA DEVELOPMENT COMMISSION	9,645	4.7
DEPARTMENT OF SOCIAL SERVICES	8,465	4.1
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	2,685	1.3
IOWA STATE DEPARTMENT OF TRANSPORTATION	116,513	56.6
DEPARTMENT OF PUBLIC SAFETY	75	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	551	.3
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	308	.2
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	174	.1
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	1,976	1.0
DEPARTMENT OF HISTORY AND ARCHIVES	381	.2
DEPARTMENT OF HISTORIC PRESERVATION	921	.5
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	72	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	1,277	.6
BOARD OF REGENTS	1,515	.7
ALL OTHER STATE AGENCIES	18,633	9.0
GRAND TOTAL	<u>\$205,724</u>	<u>100.0%</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

SPACE COSTS

GENERAL SERVICES - LEASES

YEAR ENDING JUNE 30, 1977Part I
COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Building Rentals - Not Reimbursed

\$31,043 1/Part II
ALLOCATION OF COSTS

General Services - General Administration

\$31,0431/ Information obtained from General Services

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

SPACE COSTS

GENERAL SERVICES-UTILITIES

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Electricity	2431	\$484,471
Gas & Fuel Oil	2432, 2434	252,174
Water and Sewer	2433, 2435	<u>62,478</u>
TOTAL COSTS TO BE ALLOCATED		<u>\$799,123</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

SPACE COSTS

GENERAL SERVICES - UTILITIES

YEAR ENDING JUNE 30, 1977

Part II <u>ALLOCATION OF COSTS</u>	<u>ALLOCATION</u>	<u>PERCENT</u>
Lab Building	\$ 59,135	7.4
Valley Bank Building	90,301	11.3
Executive Hills-West	6,393	.8
Executive Hills-East	7,192	.9
Lucas State Office Building	179,803	22.5
Vocational Rehabilitation Building	58,336	7.3
State Historical Building	70,323	8.8
Heating Plant	26,371 <u>1/</u>	3.3
State Capitol Building	97,493	12.2
Grimes State Office Building	83,109	10.4
Weights and Measures Building	9,589	1.2
Citizen's Aide Building	1,598	.2
Shell Station	1,598	.2
Vehicle Dispatcher Building	30,367	3.8
Adventist Building	6,393 <u>1/</u>	.8
Capitol Hills Building	20,777	2.6
All Other Buildings Serviced	<u>50,345</u>	<u>6.3</u>
TOTAL	<u>\$799,123</u>	<u>100.0%</u>

1/ Included as Additional Allowable Costs of Buildings and Grounds.

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

SPACE COSTS

GENERAL SERVICES - UTILITIES

YEAR ENDING JUNE 30, 1977

<u>Part III</u> <u>ALLOCATION BASE DETERMINATION</u>	<u>USABLE</u> <u>SQUARE FEET</u>	<u>PERCENT</u>
Lab Building .	57,611	7.4
Valley Bank Building	87,469	11.3
Executive Hills - West	6,322	.8
Executive Hills - East	7,262	.9
Lucas State Office Building	174,828	22.5
Vocational Rehabilitation Building	56,930	7.3
State Historical Building	68,540	8.8
Heating Plant	25,377	3.3
State Capitol Building	94,958	12.2
Grimes State Office Building	80,440	10.4
Weights and Measures Building	9,000	1.2
Citizen's Aide Building	1,572	.2
Shell Station	1,458	.2
Vehicle Dispatcher Building	29,746	3.8
Adventist Building	6,248	.8
Capitol Hills Building	20,000	2.6
All Other Buildings Serviced	<u>48,126</u>	<u>6.3</u>
TOTAL	<u><u>775,887</u></u>	<u><u>100.0%</u></u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
GENERAL SERVICES - BUILDINGS AND GROUNDS DIVISION

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>		
Salaries and Benefits	1100-1317	\$1,638,539	
Supplies and Expense	2211-3434	<u>337,624</u>	
TOTAL COSTS			\$1,976,163
Additional Allowable Costs:			
Worker's Compensation	C-1a	\$ 171	
Annual Usage Allowance	D-20	2,000	
Utilities	C-4b	<u>32,764</u>	
TOTAL ADDITIONAL ALLOWABLE COSTS			\$ 34,935
Services or Costs Not Allowable:			
Landscaping Supplies	2271	\$ 240	
Equipment Purchases	2223, 2226, 2611, 12, 16, 23, 62, 67, 69	16,429	
Refunds and Reimbursements	0657	<u>138,419</u>	
TOTAL SERVICES OR COSTS NOT ALLOWABLE			\$ 155,088
NET ALLOWABLE COSTS			<u>\$1,856,010</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

SPACE COSTS

GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION

YEAR ENDING JUNE 30, 1977

Part II

ALLOCATION OF COSTS

<u>BUILDING</u>	<u>ALLOCATION</u>	<u>PERCENT</u>
James Grimes Office Building	\$ 207,854	11.2
Employment Security Building	285,799	15.4
Robert Lucas Office Building	452,825	24.4
Lab Building	148,467	8.0
Valley Bank Building	226,412	12.2
Vehicle Dispatcher Building	77,945	4.2
State Capitol Building	246,827	13.3
Heating Plant	64,954	3.5
Weights and Measures Building	24,126	1.3
Citizen's Aide Building	3,712	.2
Shell Station	3,712	.2
Executive Hills - West	16,703	.9
Executive Hills - East	18,558	1.0
Capitol Hills Building	51,963	2.8
All Other Buildings Serviced	<u>26,153</u>	<u>1.4</u>
TOTAL	<u>\$1,856,010</u>	<u>100.0%</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
SPACE COSTS
GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION
YEAR ENDING JUNE 30, 1977

Part III
ALLOCATION BASE DETERMINATION

<u>BUILDING</u>	<u>USABLE SQUARE FEET</u>	<u>PERCENT</u>
James Grimes Office Building	80,440	11.2
Employment Security Office Building	110,082	15.4
Robert Lucas Office Building	174,828	24.4
Lab Building	57,611	8.0
Valley Bank Building	87,469	12.2
Vehicle Dispatcher Building	29,746	4.2
State Capitol Building	94,958	13.3
Heating Plant	25,377	3.5
Weights and Measures Building	9,000	1.3
Citizen's Aide Building	1,572	.2
Shell Station	1,458	.2
Executive Hills - West	6,322	.9
Executive Hills - East	7,262	1.0
Capitol Hills Building	20,000	2.8
All Other Buildings Serviced	<u>9,996</u>	<u>1.4</u>
TOTAL	<u>716,121</u>	<u>100.0%</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

DEPT. OF PUBLIC SAFETY - CAPITOL SECURITY

YEAR ENDING JUNE 30, 1977

Part I <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO. OR SCHEDULE</u>		
Salaries and Benefits	DO-21	\$421,451	
Support and Maintenance	DO-21	<u>22,653</u>	
TOTAL			\$444,104
Additional Allowable Costs:			
Annual Usage Allowance	D-16	145	
Utilities	C-4b	671	
General Services-Buildings and Grounds	C-5b	<u>\$ 1,559</u>	
TOTAL ADDITIONAL ALLOWABLE COSTS			<u>\$ 2,375</u>
NET ALLOWABLE COSTS			<u><u>\$446,479</u></u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

SPACE COSTS

GENERAL SERVICES - CAPITOL SECURITY

YEAR ENDING JUNE 30, 1977

Part II

ALLOCATION OF COSTS

<u>BUILDING</u>	<u>ALLOCATION</u>	<u>PERCENT</u>
James Grimes Office Building	\$ 40,183	9.0
Employment Security Office Building	54,917	12.3
Robert Lucas Office Building	87,063	19.5
Lab Building	28,575	6.4
Valley Bank Building	43,308	9.7
Vehicle Dispatcher Building	14,734	3.3
State Capitol Building	47,327	10.6
Heating Plant	12,501	2.8
Weights and Measures Building	4,465	1.0
Citizen's Aide Building	893	.2
Brucellosis Lab	1,786	.4
Executive Hills - West	3,125	.7
Executive Hills - East	3,572	.8
Vocational Rehabilitation	28,128	6.3
Farm Bureau Building	24,556	5.5
Shell Station	893	.2
Capitol Hills Building	9,823	2.2
Adventist Building	3,125	.7
Historical Building	33,933	7.6
All Other Buildings Serviced	<u>3,572</u>	<u>.8</u>
TOTAL	<u>\$446,479</u>	<u>100.0%</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

SPACE COSTS

GENERAL SERVICES - CAPITOL SECURITY

YEAR ENDING JUNE 30, 1977

Part III

ALLOCATION BASE DETERMINATION

<u>BUILDING</u>	<u>USABLE SQUARE FEET</u>	<u>PERCENT</u>
James Grimes Office Building	80,440	9.0
Employment Security Office Building	110,082	12.3
Robert Lucas Office Building	174,828	19.5
Lab Building	57,611	6.4
Valley Bank Building	87,469	9.7
Vehicle Dispatcher Building	29,746	3.3
State Capitol Building	94,958	10.6
Heating Plant	25,377	2.8
Weights and Measures Building	9,000	1.0
Citizen's Aide Building	1,572	.2
Brucellosis Lab	3,772	.4
Executive Hills - West	6,322	.7
Executive Hills - East	7,262	.8
Historical Building	68,540	7.6
Vocational Rehabilitation	56,930	6.3
Farm Bureau Building	50,000	5.5
Shell Station	1,458	.2
Capitol Hills Building	20,000	2.2
Adventist Building	6,248	.7
All Other Buildings Serviced	<u>7,156</u>	<u>.8</u>
TOTAL	<u>898,771</u>	<u>100.0%</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

JAMES GRIMES OFFICE BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-1, D-10	\$ 61,929
Lease Costs	-	-
Utilities	C-4b	83,109
General Services - Buildings & Grounds	C-5b	207,854
Security	C-6b	<u>40,183</u>
NET ALLOWABLE COSTS		<u>\$393,075</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-7b

JAMES GRIMES OFFICE BUILDING
SPACE COSTS

Part II

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.8	3,145
Office and Janitorial Supplies	-	-
Central Mail	1.6	6,289
Printing Division	9.0	35,377
Vehicle Dispatcher	-	-
Buildings & Grounds	2.6	10,220
Purchasing Division	2.2	8,648
Communications Division	.9	3,538
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	4.4	17,295
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	54.2	213,047
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	5.6	22,012
IOWA COMMISSION FOR THE BLIND	.9	3,538
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	2.5	9,827
ALL OTHER STATE AGENCIES	15.3	60,139
GRAND TOTAL	<u>100.0%</u>	<u>\$393,075</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-7c

JAMES GRIMES OFFICE BUILDING
SPACE COSTS

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>USABLE SQUARE FEET</u>	<u>PERCENT</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	-
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	600	.8
Central Mail	1,298	1.6
Printing Division	7,210	9.0
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	2,070	2.6
Purchasing Division	1,736	2.2
Communications Division	700	.9
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	3,551	4.4
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	43,636	54.2
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	4,502	5.6
IOWA COMMISSION FOR THE BLIND	732	.9
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	1,984	2.5
ALL OTHER STATE AGENCIES	12,421	15.3
GRAND TOTAL	80,440	100.0%

STATE OF IOWA STATEWIDE ALLOCATION PLAN

ROBERT LUCAS OFFICE BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-2,D-9,D-10	\$ 91,731
Lease Costs	-	-
Utilities	C-4b	179,803
General Services-Buildings & Grounds	C-5b	452,825
Security	C-6b	<u>87,063</u>
NET ALLOWABLE COSTS		<u>\$811,422</u>

ROBERT LUCAS OFFICE BUILDING
SPACE COSTS

Part II

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	-
Crime Commission	.9	\$ 7,303
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Pre-Audit Division	.6	4,869
Data Processing	11.7	94,936
DEPARTMENT OF GENERAL SERVICES		
First Aid	.2	1,623
Central Mail	.2	1,623
Printing Division	.2	1,623
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	.7	5,680
Communications Division	.8	6,491
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	21.4	173,644
STATE DEPARTMENT OF HEALTH	12.3	99,805
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	6.8	55,177
DEPARTMENT OF PUBLIC SAFETY	9.6	77,896
PUBLIC DEFENSE - DISASTER SERVICES DIV.	2.0	16,228
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	32.6	264,524
GRAND TOTAL	<u>100.0%</u>	<u>\$811,422</u>

ROBERT LUCAS OFFICE BUILDING
SPACE COSTS

Part III

<u>ALLOCATION BASE DETERMINATION</u>	<u>YEAR ENDING JUNE 30, 1977</u>		<u>USABLE</u>
<u>AGENCY</u>		<u>PERCENT</u>	<u>SQUARE FEET</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming		-	-
Crime Commission	.9		1,530
Office of Economic Opportunity	-		-
Law Enforcement Academy	-		-
Drug Abuse Authority	-		-
TREASURER OF STATE	-		-
AUDITOR OF STATE	-		-
DEPARTMENT OF AGRICULTURE	-		-
EXECUTIVE COUNCIL	-		-
ATTORNEY GENERAL	-		-
STATE COMPTROLLER			
Pre-Audit Division	.6		984
Data Processing	11.7		20,458
DEPARTMENT OF GENERAL SERVICES			
First-Aid	.2		375
Central Mail	.2		422
Printing Division	.2		420
Educational Radio & TV	-		-
Vehicle Dispatcher	-		-
Building & Grounds	.7		1,196
Communications Division	.8		1,330
EMPLOYMENT SECURITY COMMISSION	-		-
ENERGY POLICY COUNCIL	-		-
IOWA CIVIL RIGHTS COMMISSION	-		-
STATE CONSERVATION COMMISSION	-		-
IOWA COMMERCE COMMISSION	-		-
IOWA NATURAL RESOURCES COUNCIL	-		-
IOWA GEOLOGICAL SURVEY	-		-
IOWA DEVELOPMENT COMMISSION	-		-
DEPARTMENT OF SOCIAL SERVICES	21.4		37,349
STATE DEPARTMENT OF HEALTH	12.3		21,502
DEPARTMENT OF ENVIRONMENTAL QUALITY	-		-
IOWA STATE DEPARTMENT OF TRANSPORTATION	6.8		11,885
DEPARTMENT OF PUBLIC SAFETY	9.6		16,821
PUBLIC DEFENSE - DISASTER SERVICES DIV.	2.0		3,500
PUBLIC DEFENSE - MILITARY DIVISION	-		-
INDUSTRIAL COMMISSION	-		-
PUBLIC INSTRUCTION - GENERAL OFFICE	-		-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-		-
HIGHER EDUCATION FACILITIES	-		-
IOWA BUREAU OF LABOR	-		-
DEPARTMENT OF HISTORY AND ARCHIVES	-		-
DEPARTMENT OF HISTORIC PRESERVATION	-		-
IOWA STATE TRAVELING LIBRARY	-		-
IOWA STATE ARTS COUNCIL	-		-
STATE MERIT EMPLOYMENT DEPARTMENT	-		-
IOWA COMMISSION FOR THE BLIND	-		-
COMMISSION ON ALCOHOLISM	-		-
COMMISSION ON THE AGING	-		-
BOARD OF REGENTS	-		-
ALL OTHER STATE AGENCIES	32.6		57,056
GRAND TOTAL	100.0%		174,828

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

EMPLOYMENT SECURITY OFFICE BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-15	\$ 6,019
Lease Costs	-	-
Utilities	-	-
General Services - Buildings & Grounds	C-5b	285,799
Security	C-6b	<u>54,917</u>
TOTAL		<u>\$346,735</u>

Part II
ALLOCATION OF COSTS

Employment Security Commission	<u>\$346,735</u>
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STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

LAB BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977Part I
COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Use Allowance	D-3	\$ 10,973
Lease Costs	-	-
Utilities	C-4b	59,135
General Services-Buildings & Grounds	C-5b	148,467
Security	C-6b	<u>28,575</u>
NET ALLOWABLE COSTS		<u>\$247,150</u>

LAB BUILDING
SPACE COSTS

Part II

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	23.0	56,844
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	9.6	23,726
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	3.5	8,650
Purchasing Division	2.0	4,943
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES		
STATE DEPARTMENT OF HEALTH	9.8	24,221
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	5.2	12,852
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	9.7	23,974
DEPARTMENT OF HISTORY AND ARCHIVES	37.2	91,940
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	-	-
GRAND TOTAL	<u>100.0%</u>	<u>\$247,150</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-10c

LAB BUILDING
SPACE COSTS

Part III

<u>ALLOCATION BASE DETERMINATION</u> <u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>PERCENT</u>	<u>USABLE SQUARE FEET</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming	-	-	-
Crime Commission	-	-	-
Office of Economic Opportunity	-	-	-
Law Enforcement Academy	-	-	-
Drug Abuse Authority	-	-	-
TREASURER OF STATE	-	-	-
AUDITOR OF STATE	-	-	-
DEPARTMENT OF AGRICULTURE	23.0	13,249	
EXECUTIVE COUNCIL	-	-	-
ATTORNEY GENERAL	-	-	-
STATE COMPTROLLER			
Without Division Identification	-	-	-
Data Processing	-	-	-
DEPARTMENT OF GENERAL SERVICES			
Office of the Director	-	-	-
General Administration	-	-	-
Printing Division	9.6	5,532	
Educational Radio & TV	-	-	-
Vehicle Dispatcher	-	-	-
Buildings & Grounds	3.5	2,015	
Purchasing Division	2.0	1,144	
Communications Division	-	-	-
EMPLOYMENT SECURITY COMMISSION	-	-	-
ENERGY POLICY COUNCIL	-	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-	-
STATE CONSERVATION COMMISSION	-	-	-
IOWA COMMERCE COMMISSION	-	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-	-
IOWA GEOLOGICAL SURVEY	-	-	-
IOWA DEVELOPMENT COMMISSION	-	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-	-
STATE DEPARTMENT OF HEALTH	9.8	5,674	
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-	-
DEPARTMENT OF PUBLIC SAFETY	5.2	3,024	
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-	-
INDUSTRIAL COMMISSION	-	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-	-
HIGHER EDUCATION FACILITIES	-	-	-
IOWA BUREAU OF LABOR	9.7	5,567	
DEPARTMENT OF HISTORY AND ARCHIVES	37.2	21,406	
DEPARTMENT OF HISTORIC PRESERVATION	-	-	-
IOWA STATE TRAVELING LIBRARY	-	-	-
IOWA STATE ARTS COUNCIL	-	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-	-
IOWA COMMISSION FOR THE BLIND	-	-	-
COMMISSION ON ALCOHOLISM	-	-	-
COMMISSION ON THE AGING	-	-	-
BOARD OF REGENTS	-	-	-
ALL OTHER STATE AGENCIES	-	-	-
GRAND TOTAL	<u>100.0%</u>	<u>57,611</u>	

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

VALLEY BANK BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-14	\$ 12,032
Lease Costs	-	-
Utilities	C-4b	90,301
General Services-Buildings & Grounds	C-5b	226,412
Security	C-6b	<u>43,308</u>
TOTAL		\$372,053
SERVICES OR COSTS NOT ALLOWABLE:		
Rental Income	-	<u>-45,399</u>
NET ALLOWABLE COSTS		<u>\$326,654</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-11b

VALLEY BANK BUILDING
SPACE COSTS

Part II

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
Central Mail	.6	1,960
Printing Division	1.6	5,227
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	5.8	18,946
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	19.8	64,677
IOWA COMMERCE COMMISSION	29.1	95,056
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	5.7	18,619
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	37.4	122,169
GRAND TOTAL	<u>100.0%</u>	<u>\$326,654</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-11c

Part III
ALLOCATION BASE DETERMINATION

VALLEY BANK BUILDING
 SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>USABLE SQUARE FEET</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	-
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
Central Mail	.6	546
Printing Division	1.6	1,386
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	5.8	5,085
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	19.8	17,279
IOWA COMMERCE COMMISSION	29.1	25,487
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	5.7	4,989
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	37.4	32,697
	<u>100.0%</u>	<u>87,469</u>
GRAND TOTAL		

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

VEHICLE DISPATCHER BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-18	\$ 10,223
Utilities	C-4b	30,367
General Services-Buildings & Grounds	C-5b	77,945
Security	C-6b	<u>14,734</u>
NET COSTS ALLOWABLE		<u>\$133,269</u>

VEHICLE DISPATCHER BUILDING
SPACE COSTS

Part II
ALLOCATION OF COSTS

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	21.7	28,919
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	63.7	84,892
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	12.9	17,192
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	1.7	2,266
	<u>100.0%</u>	<u>\$133,269</u>
GRAND TOTAL		

VEHICLE DISPATCHER BUILDING
SPACE COSTS

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>USABLE SQUARE FEET</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	-
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	21.7	6,450
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	63.7	18,944
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	12.9	3,827
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	1.7	525
GRAND TOTAL	<u>100.0%</u>	<u>29,746</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

STATE CAPITOL BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-4, D-9	\$ 46,414
Lease Costs	-	-
Utilities	C-4b	97,493
General Services-Buildings & Grounds	C-5b	246,827
Security	C-6b	<u>47,327</u>
NET ALLOWABLE COSTS		<u>\$438,061</u>

STATE CAPITOL BUILDING
SPACE COSTSPart II
ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	3.3	14,456
AUDITOR OF STATE	4.7	20,589
DEPARTMENT OF AGRICULTURE	5.7	24,970
EXECUTIVE COUNCIL	.5	2,190
ATTORNEY GENERAL	2.4	10,513
STATE COMPTROLLER		
Without Division Identification	5.2	22,779
Payroll	.8	3,505
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.7	3,067
General Administration - First Aid	.4	1,752
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	.4	1,752
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	75.9	332,488
	<u>100.0%</u>	<u>\$438,061</u>
GRAND TOTAL		

Part III
ALLOCATION BASE DETERMINATION

STATE CAPITOL BUILDING
 SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>USABLE SQUARE FEET</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	-
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	3.3	3,093
AUDITOR OF STATE	4.7	4,499
DEPARTMENT OF AGRICULTURE	5.7	5,365
EXECUTIVE COUNCIL	.5	458
ATTORNEY GENERAL	2.4	2,304
STATE COMPTROLLER		
Without Division Identification	5.2	4,949
Payroll	.8	740
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.7	688
General Administration - First Aid	.4	408
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	.4	408
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	75.9	72,046
GRAND TOTAL	100.0%	94,958

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

HEATING PLANT

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance (Boiler & Heat Exchanger replaced 1972-73)	-	\$ 9,261
Lease Costs	-	-
Utilities	C-4b	- <u>1/</u>
General Services-Buildings & Grounds	C-5b	64,954
Security	C-6b	<u>12,501</u>
NET ALLOWABLE COSTS		<u>\$86,716</u>
<u>Part II</u> <u>ALLOCATION OF COSTS</u>		
General Services-Buildings & Grounds		<u>\$86,716</u>

1/ Included as Additional Allowable Cost of General Services Buildings & Grounds. See Schedules C-4b and C-5a.

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

BRUCELLOSIS LABORATORY

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	-	\$ - <u>1/</u>
Lease Costs	-	-
Utilities	-	-
General Services-Buildings & Grounds	C-5b	-
Security	C-6b	<u>1,786</u>
NET ALLOWABLE COSTS		<u><u>\$1,786</u></u>
 <u>Part II</u> <u>ALLOCATION OF COSTS</u>		
Department of Agriculture		<u><u>\$1,786</u></u>

1/ The Brucellosis Laboratory is a leased building; the lease is paid directly by the Department of Agriculture.

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

EXECUTIVE HILLS - WEST

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-7	\$2,525
Lease Costs	-	-
Utilities	C-4b	6,393
General Services-Buildings & Grounds	C-5b	16,703
Security	C-6b	<u>3,125</u>
NET ALLOWABLE COSTS		<u>\$28,746</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-16b

Part II
ALLOCATIONS OF COSTS

EXECUTIVE HILLS - WEST
 SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	54.0	15,523
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	10.1	2,903
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	35.9	10,320
GRAND TOTAL	<u>100.0%</u>	<u>\$28,746</u>

Part III
ALLOCATION BASE DETERMINATION

EXECUTIVE HILLS - WEST
 SPACE COSTS

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>PERCENT</u>	<u>USABLE SQUARE FEET</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming	-	-	-
Crime Commission	-	-	-
Office of Economic Opportunity	-	-	-
Law Enforcement Academy	-	-	-
Drug Abuse Authority	-	-	-
TREASURER OF STATE	-	-	-
AUDITOR OF STATE	-	-	-
DEPARTMENT OF AGRICULTURE	-	-	-
EXECUTIVE COUNCIL	-	-	-
ATTORNEY GENERAL	54.0	3,412	
STATE COMPTROLLER			
Without Division Identification	-	-	-
Data Processing	-	-	-
DEPARTMENT OF GENERAL SERVICES			
Office of the Director	-	-	-
General Administration	-	-	-
Printing Division	-	-	-
Educational Radio & TV	-	-	-
Vehicle Dispatcher	-	-	-
Buildings & Grounds	-	-	-
Purchasing Division	-	-	-
Communications Division	-	-	-
EMPLOYMENT SECURITY COMMISSION	-	-	-
ENERGY POLICY COUNCIL	-	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-	-
STATE CONSERVATION COMMISSION	-	-	-
IOWA COMMERCE COMMISSION	-	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-	-
IOWA GEOLOGICAL SURVEY	-	-	-
IOWA DEVELOPMENT COMMISSION	-	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-	-
STATE DEPARTMENT OF HEALTH	-	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	10.1	642	
PUBLIC DEFENSE - MILITARY DIVISION	-	-	-
CAREER EDUCATIONAL ADVISORY COUNCIL	13.9	876	
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-	-
HIGHER EDUCATION FACILITIES	-	-	-
IOWA BUREAU OF LABOR	-	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-	-
IOWA STATE TRAVELING LIBRARY	-	-	-
IOWA STATE ARTS COUNCIL	-	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-	-
IOWA COMMISSION FOR THE BLIND	-	-	-
COMMISSION ON ALCOHOLISM	-	-	-
COMMISSION ON THE AGING	-	-	-
BOARD OF REGENTS	-	-	-
ALL OTHER STATE AGENCIES	22.0	1,392	
	<u>100.0%</u>	<u>6,322</u>	
GRAND TOTAL			

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

EXECUTIVE HILLS - EAST

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-19	\$ 3,635
Lease Costs	-	-
Utilities	C-4b	7,192
General Services-Buildings & Grounds	C-5b	18,558
Security	C-6b	<u>3,572</u>
NET ALLOWABLE COSTS		<u><u>\$32,957</u></u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-17b

EXECUTIVE HILLS - EAST
SPACE COSTS

Part II

ALLOCATIONS OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	79.3	26,135
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	20.7	6,822
GRAND TOTAL	<u>100.0%</u>	<u>\$32,957</u>

EXECUTIVE HILLS - EAST
SPACE COSTS

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>USABLE SQUARE FEET</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	-
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	79.3	5,762
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	20.7	1,500
	<u>100.0%</u>	<u>7,262</u>
GRAND TOTAL		

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

CITIZEN'S AIDE BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-16	\$ 346 <u>1/</u>
Lease Costs	-	-
Utilities	C-4b	1,598 <u>2/</u>
General Services-Buildings & Grounds	C-5b	3,712 <u>3/</u>
Security	C-6b	<u>893</u>
NET ALLOWABLE COSTS		<u>\$6,549</u>

1/ 42% of Use Allowance previously allocated to Capitol Security Schedule C-6a.

2/ 42% of Utilities previously allocated to Capitol Security Schedule C-6a.

3/ 42% of General Services-Public Buildings & Grounds previously allocated to Capitol Security C-6a.

CITIZEN'S AIDE BUILDING
SPACE COSTS

Part II

ALLOCATION OF COSTS

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>PERCENT</u>	<u>TOTAL</u>	<u>PREVIOUS ALLOCATION</u>	<u>NET ALLOCATION</u>
OFFICE OF THE GOVERNOR					
Office for Planning and Programming	-	\$	-	\$	-
Crime Commission	-	-	-	-	-
Office of Economic Opportunity	-	-	-	-	-
Law Enforcement Academy	-	-	-	-	-
Drug Abuse Authority	-	-	-	-	-
TREASURER OF STATE	-	-	-	-	-
AUDITOR OF STATE	-	-	-	-	-
DEPARTMENT OF AGRICULTURE	-	-	-	-	-
EXECUTIVE COUNCIL	-	-	-	-	-
ATTORNEY GENERAL	-	-	-	-	-
STATE COMPTROLLER					
Without Division Identification	-	-	-	-	-
Data Processing	-	-	-	-	-
DEPARTMENT OF GENERAL SERVICES					
Office of the Director	-	-	-	-	-
Capitol Security	42.0	2,751	2,375	376	
Printing Division	-	-	-	-	-
Educational Radio & TV	-	-	-	-	-
Vehicle Dispatcher	-	-	-	-	-
Buildings & Grounds	-	-	-	-	-
Purchasing Division	-	-	-	-	-
Communications Division	-	-	-	-	-
EMPLOYMENT SECURITY COMMISSION	-	-	-	-	-
ENERGY POLICY COUNCIL	-	-	-	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-	-	-	-
STATE CONSERVATION COMMISSION	-	-	-	-	-
IOWA COMMERCE COMMISSION	-	-	-	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-	-	-	-
IOWA GEOLOGICAL SURVEY	-	-	-	-	-
IOWA DEVELOPMENT COMMISSION	-	-	-	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-	-	-	-
STATE DEPARTMENT OF HEALTH	-	-	-	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-	-	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-	-	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-	-	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-	-	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-	-	-	-
INDUSTRIAL COMMISSION	-	-	-	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-	-	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-	-	-	-
HIGHER EDUCATION FACILITIES	-	-	-	-	-
IOWA BUREAU OF LABOR	-	-	-	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-	-	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-	-	-	-
IOWA STATE TRAVELING LIBRARY	-	-	-	-	-
IOWA STATE ARTS COUNCIL	-	-	-	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-	-	-	-
IOWA COMMISSION FOR THE BLIND	-	-	-	-	-
COMMISSION ON ALCOHOLISM	-	-	-	-	-
COMMISSION ON THE AGING	-	-	-	-	-
BOARD OF REGENTS	-	-	-	-	-
ALL OTHER STATE AGENCIES	58.0	3,798	-	3,798	
GRAND TOTAL	100.0%	\$6,549	\$2,375	\$4,174	

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

CITIZEN'S AIDE BUILDING
SPACE COSTSPart III
ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>USABLE SQUARE FEET</u>
OFFICE OF THE GOVERNOR	-	-
Office for Planning and Programming	-	-
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER	-	-
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES	-	-
Office of the Director	-	-
Capitol Security	42.0	660
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	58.0	912
	<u>100.0%</u>	<u>1,572</u>
GRAND TOTAL		

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

WEIGHTS AND MEASURES BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977Part I
COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Use Allowance	-	\$ - <u>1/</u>
Lease Costs	-	-
Utilities	C-4b	9,589
General Services - Buildings & Grounds	C-5b	24,126
Security	C-6b	<u>4,465</u>
NET ALLOWABLE COSTS		\$ <u><u>38,180</u></u>

Part II
ALLOCATION OF COSTS

Department of Agriculture	\$ <u><u>38,180</u></u>
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1/ Not calculated for purposes of this plan, but would be allowable for inclusion in Indirect Cost Proposals of the Occupant Agency.

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

IOWA LAW ENFORCEMENT ACADEMY

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-12	\$25,232
Lease Costs	-	-
Utilities	-	-
General Services - Buildings & Grounds	-	-
Security	-	-
NET ALLOWABLE COSTS		<u>\$25,232</u>
 <u>Part II</u> <u>ALLOCATION OF COSTS</u>		
Iowa Law Enforcement Academy		<u>\$25,232</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
VOCATIONAL REHABILITATION

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-8	\$11,277
Lease Costs	-	-
Utilities	C-4b	58,336
General Services - Buildings & Grounds	-	-
Security	C-6b	<u>28,128</u>
NET ALLOWABLE COSTS		<u><u>\$97,741</u></u>

Part II
ALLOCATION OF COSTS

Department of Pub. Instruction-Voc. Rehab.	<u><u>\$97,741</u></u>
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STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

CAPITOL HILLS BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-17	\$ 8,617
Lease Costs	-	-
Utilities	C-4b	20,777
General Services - Buildings & Grounds	C-5b	51,963
Security	C-6b	<u>9,823</u>
NET ALLOWABLE COSTS		<u>\$91,180</u>

CAPITOL HILLS BUILDING
SPACE COSTSPart II
ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	70.0	\$63,826
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	30.0	27,354
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	-	-
GRAND TOTAL	<u>100.0%</u>	<u>\$91,180</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-22c

CAPITOL HILLS BUILDING
SPACE COSTS

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>USABLE SQUARE FEET</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	70.0	14,000
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	30.0	6,000
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	-	-
GRAND TOTAL	<u>100.0%</u>	<u>20,000</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

FARM BUREAU BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Lease Costs	-	\$175,000
Utilities	-	19,307
Custodial	-	25,134
Security	C-6b	<u>24,556</u>
NET ALLOWABLE COSTS		<u>\$243,997</u>

Except for Security, the costs were obtained from General Services-Administration.

FARM BUREAU BUILDING
SPACE COSTS

Part II

ALLOCATION OF COSTS	YEAR ENDING JUNE 30, 1977		DIRECT	
AGENCY	PERCENT	AMOUNT	BILLING	ALLOCATION
OFFICE OF THE GOVERNOR				
Office for Planning and Programming	-	-	-	-
Crime Commission	-	-	-	-
Office of Economic Opportunity	-	-	-	-
Law Enforcement Academy	-	-	-	-
Drug Abuse Authority	-	-	-	-
TREASURER OF STATE	-	-	-	-
AUDITOR OF STATE	-	-	-	-
DEPARTMENT OF AGRICULTURE	-	-	-	-
EXECUTIVE COUNCIL	-	-	-	-
ATTORNEY GENERAL	-	-	-	-
STATE COMPTROLLER				
Without Division Identification	-	-	-	-
Data Processing	-	-	-	-
DEPARTMENT OF GENERAL SERVICES				
Office of the Director	-	-	-	-
General Administration	7.8	19,032	-	19,032
Printing Division	.5	1,220	-	1,220
Educational Radio & TV	-	-	-	-
Vehicle Dispatcher	-	-	-	-
Buildings & Grounds	-	-	-	-
Purchasing Division	-	-	-	-
Communications Division	-	-	-	-
EMPLOYMENT SECURITY COMMISSION	-	-	-	-
ENERGY POLICY COUNCIL	-	-	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-	-	-
STATE CONSERVATION COMMISSION	-	-	-	-
IOWA COMMERCE COMMISSION	-	-	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-	-	-
IOWA GEOLOGICAL SURVEY	-	-	-	-
IOWA DEVELOPMENT COMMISSION	-	-	-	-
DEPARTMENT OF SOCIAL SERVICES	12.5	30,500	27,516	2,984
STATE DEPARTMENT OF HEALTH	17.5	42,699	38,746	3,953
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-	-	-
INDUSTRIAL COMMISSION	-	-	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	45.2	110,287	98,497	11,790
HIGHER EDUCATION FACILITIES	-	-	-	-
IOWA BUREAU OF LABOR	-	-	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-	-	-
IOWA STATE TRAVELING LIBRARY	-	-	-	-
IOWA STATE ARTS COUNCIL	-	-	62	(62)
STATE MERIT EMPLOYMENT DEPARTMENT	-	-	-	-
IOWA COMMISSION FOR THE BLIND	-	-	-	-
COMMISSION ON ALCOHOLISM	-	-	-	-
COMMISSION ON THE AGING	-	-	-	-
BOARD OF REGENTS	-	-	-	-
ALL OTHER STATE AGENCIES	16.5	40,259	27,313	12,946
GRAND TOTAL	100.0%	\$243,997	\$192,134	\$51,863

FARM BUREAU BUILDING
SPACE COSTS

Part III

ALLOCATION BASE DETERMINATION

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>PERCENT</u>	<u>USABLE SQUARE FEET</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming	-	-	-
Crime Commission	-	-	-
Office of Economic Opportunity	-	-	-
Law Enforcement Academy	-	-	-
Drug Abuse Authority	-	-	-
TREASURER OF STATE	-	-	-
AUDITOR OF STATE	-	-	-
DEPARTMENT OF AGRICULTURE	-	-	-
EXECUTIVE COUNCIL	-	-	-
ATTORNEY GENERAL	-	-	-
STATE COMPTROLLER			
Without Division Identification	-	-	-
Data Processing	-	-	-
DEPARTMENT OF GENERAL SERVICES			
Office of the Director	-	-	-
General Administration	7.8	3,917	
Printing Division	.5	260	
Educational Radio & TV	-	-	
Vehicle Dispatcher	-	-	
Buildings & Grounds	-	-	
Purchasing Division	-	-	
Communications Division	-	-	
EMPLOYMENT SECURITY COMMISSION	-	-	
ENERGY POLICY COUNCIL	-	-	
IOWA CIVIL RIGHTS COMMISSION	-	-	
STATE CONSERVATION COMMISSION	-	-	
IOWA COMMERCE COMMISSION	-	-	
IOWA NATURAL RESOURCES COUNCIL	-	-	
IOWA GEOLOGICAL SURVEY	-	-	
IOWA DEVELOPMENT COMMISSION	-	-	
DEPARTMENT OF SOCIAL SERVICES	12.5	6,250	
STATE DEPARTMENT OF HEALTH	17.5	8,750	
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-	
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-	
DEPARTMENT OF PUBLIC SAFETY	-	-	
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-	
PUBLIC DEFENSE - MILITARY DIVISION	-	-	
INDUSTRIAL COMMISSION	-	-	
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-	
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	45.2	22,568	
HIGHER EDUCATION FACILITIES	-	-	
IOWA BUREAU OF LABOR	-	-	
DEPARTMENT OF HISTORY AND ARCHIVES	-	-	
DEPARTMENT OF HISTORIC PRESERVATION	-	-	
IOWA STATE TRAVELING LIBRARY	-	-	
IOWA STATE ARTS COUNCIL	-	-	
STATE MERIT EMPLOYMENT DEPARTMENT	-	-	
IOWA COMMISSION FOR THE BLIND	-	-	
COMMISSION ON ALCOHOLISM	-	-	
COMMISSION ON THE AGING	-	-	
BOARD OF REGENTS	-	-	
ALL OTHER STATE AGENCIES	16.5	8,255	
	<u>100.0%</u>	<u>50,000</u>	
GRAND TOTAL			

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

ADVENTIST BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977Part I
COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Use Allowance	D-20	\$ - 1/
Lease Costs	-	-
Utilities	C-4b	- 1/
General Services - Buildings & Grounds	C-5b	-
Security	C-6b	<u>3,125</u>
NET ALLOWABLE COSTS		<u>\$3,125</u>

Part II
ALLOCATION OF COSTS

General Services - Buildings & Grounds	<u>\$3,125</u>
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1/ Included as Additional Allowable Cost of General Services - Buildings & Grounds. See Schedule C-4c and C-5a.

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

SHELL STATION

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-21	\$ 904
Lease Costs	-	-
Utilities	C-4b	1,598
General Services - Buildings & Grounds	C-5b	3,712
Security	C-6b	<u>893</u>
NET ALLOWABLE COSTS		<u>\$7,107</u>
 <u>Part II</u> <u>ALLOCATION OF COSTS</u>		
Department of Public Safety		<u>\$7,107</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

BLIND COMMISSION BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-6	\$22,144
Lease Costs	-	-
Utilities	-	-
General Services - Buildings & Grounds	-	-
Security	-	-
NET ALLOWABLE COSTS		<u>\$22,144</u>
 <u>Part II</u> <u>ALLOCATION OF COSTS</u>		
Blind Commission		<u>\$22,144</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

HISTORICAL BUILDING

SPACE COSTS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Use Allowance	D-11	\$ 4,118
Lease Costs	-	-
Utilities	C-4b	70,323
General Services - Buildings & Grounds	-	-
Security	C-6b	33,933
Maintenance and Custodial Services Provided by Department of History and Archives	-	<u>43,803</u>
NET ALLOWABLE COSTS		<u>\$152,177</u>

HISTORICAL BUILDING
SPACE COSTSPart II
ALLOCATION OF COSTS

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming	-	\$	-
Crime Commission	-	-	-
Office of Economic Opportunity	-	-	-
Law Enforcement Academy	-	-	-
Drug Abuse Authority	-	-	-
TREASURER OF STATE	-	-	-
AUDITOR OF STATE	-	-	-
DEPARTMENT OF AGRICULTURE	-	-	-
EXECUTIVE COUNCIL	-	-	-
ATTORNEY GENERAL	-	-	-
STATE COMPTROLLER			
Without Division Identification	-	-	-
Data Processing	-	-	-
DEPARTMENT OF GENERAL SERVICES			
Office of the Director	-	-	-
General Administration	-	-	-
Printing Division	-	-	-
Educational Radio & TV	-	-	-
Vehicle Dispatcher	-	-	-
Buildings & Grounds	-	-	-
Purchasing Division	-	-	-
Communications Division	-	-	-
EMPLOYMENT SECURITY COMMISSION	-	-	-
ENERGY POLICY COUNCIL	-	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-	-
STATE CONSERVATION COMMISSION	-	-	-
IOWA COMMERCE COMMISSION	-	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-	-
IOWA GEOLOGICAL SURVEY	-	-	-
IOWA DEVELOPMENT COMMISSION	-	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-	-
STATE DEPARTMENT OF HEALTH	-	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-	-
INDUSTRIAL COMMISSION	-	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-	-
HIGHER EDUCATION FACILITIES	-	-	-
IOWA BUREAU OF LABOR	-	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	68.1	103,633	
DEPARTMENT OF HISTORIC PRESERVATION	-	-	
IOWA STATE TRAVELING LIBRARY	21.3	32,414	
IOWA STATE ARTS COUNCIL	-	-	
STATE MERIT EMPLOYMENT DEPARTMENT	-	-	
IOWA COMMISSION FOR THE BLIND	-	-	
COMMISSION ON ALCOHOLISM	-	-	
COMMISSION ON THE AGING	-	-	
BOARD OF REGENTS	-	-	
ALL OTHER STATE AGENCIES	10.6	16,130	
	<u>100.0%</u>	<u>\$152,177</u>	
GRAND TOTAL			

HISTORICAL BUILDING
SPACE COSTS

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>USABLE SQUARE FEET</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	-
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	68.1	46,700
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	21.3	14,560
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	10.6	7,280
GRAND TOTAL	<u>100.0%</u>	<u>68,540</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
IOWA STATE DEPARTMENT OF HISTORY AND ARCHIVES
ARCHIVES DIVISION

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Salaries and Benefits	1100-1317	\$31,113
Support and Maintenance	2246	<u>7,444</u>
TOTAL		\$38,557
Additional Allowable Costs:		
Space Costs	C-10b	\$91,940
Equipment Depreciation	-	<u>7,369</u>
TOTAL ADDITIONAL ALLOWABLE COSTS		<u>\$99,309</u>
NET ALLOWABLE COSTS		<u><u>\$137,866</u></u>

IOWA STATE DEPARTMENT OF HISTORY AND ARCHIVES
ARCHIVES DIVISION

Part II

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	2.2	3,033
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	2.0	2,757
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	23.2	31,985
Data Processing	7.6	10,478
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.3	414
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	.6	827
IOWA COMMERCE COMMISSION	6.7	9,237
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	6.8	9,375
STATE DEPARTMENT OF HEALTH	1.9	2,619
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	.1	138
DEPARTMENT OF PUBLIC SAFETY	.4	551
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	1.4	1,930
PUBLIC INSTRUCTION - GENERAL OFFICE	4.5	6,204
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	.3	414
IOWA BUREAU OF LABOR	.2	276
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	41.8	57,628
	<u>\$100.0%</u>	<u>\$137,866</u>
GRAND TOTAL		

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-31c

IOWA STATE DEPARTMENT OF HISTORY AND ARCHIVES
ARCHIVES DIVISION

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>CUBIC FEET</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	-
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	2.2	1,164
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	2.0	1,000
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	23.2	11,877
Data Processing	7.6	3,878
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.3	144
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	.6	292
IOWA COMMERCE COMMISSION	6.7	3,404
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	6.8	3,472
STATE DEPARTMENT OF HEALTH	1.9	954
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	.1	46
DEPARTMENT OF PUBLIC SAFETY	.4	200
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	1.4	716
PUBLIC INSTRUCTION - GENERAL OFFICE	4.5	2,308
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	.3	162
IOWA BUREAU OF LABOR	.2	100
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	28
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	41.8	21,374
	<u>100.0%</u>	<u>51,119</u>

GRAND TOTAL

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF PUBLIC SAFETY

RADIO COMMUNICATIONS

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>		
Salaries and Benefits	1100-1318	\$1,242,748	
Support and Maintenance	2110-2668	250,844	
Radio Equipment	2656,3204	<u>242,333</u>	
			\$1,735,925
 Additional Allowable Costs:			
Use Allowance	D-13	\$ 3,414	
Depreciation	-	<u>83,086</u>	<u>1/</u>
			\$ 86,500
 Services or Costs Not Allowable:			
Refunds and Reimbursements	0657	\$ 8,668	
Equipment Purchased	2656	242,333	
Other Equipment	2212-2697	<u>23,886</u>	
TOTAL SERVICES OR COSTS NOT ALLOWABLE			\$ 274,887
 NET ALLOWABLE COSTS			<u><u>\$1,547,538</u></u>

1/ 40% of radio equipment was paid with state funds. Depreciation amount includes 6 2/3% of the state share.

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-32b

Part II
ALLOCATION OF COSTSDEPARTMENT OF PUBLIC SAFETY
RADIO COMMUNICATIONSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	.4	6,190
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	13.3	205,823
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	7.4	114,518
DEPARTMENT OF PUBLIC SAFETY	78.3	1,211,722
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.2	3,095
PUBLIC DEFENSE - MILITARY DIVISION	.3	4,643
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	.1	1,547
GRAND TOTAL	<u>100.0%</u>	<u>\$1,547,538</u>

DEPARTMENT OF PUBLIC SAFETY
RADIO COMMUNICATIONS

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>NUMBER OF UNITS</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	-
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	.4	6
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	13.3	197
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	7.4	109
DEPARTMENT OF PUBLIC SAFETY	78.3	1,162
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.2	3
PUBLIC DEFENSE - MILITARY DIVISION	.3	4
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	.1	2
GRAND TOTAL	<u>100.0%</u>	<u>1,483</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

IOWA LAW ENFORCEMENT ACADEMY

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Salaries and Benefits	1100-1317	\$300,470
Support and Maintenance	2001-3487	<u>190,101</u>
TOTAL		\$490,571
Additional Allowable Costs:		
Equipment Depreciation	-	\$ 16,404
Space Costs	C-20a	<u>25,232</u>
		\$ <u>41,636</u>
NET ALLOWABLE COSTS		<u>\$532,207</u>

PART II

ALLOCATION OF COSTS

IOWA LAW ENFORCEMENT ACADEMY

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	-
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	.6	3193
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	5.6	29,804
IOWA STATE DEPARTMENT OF TRANSPORTATION	32.2	171,371
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	2.2	11,709
ALL OTHER STATE AGENCIES	59.4	316,130
	100.0%	\$532,207

GRAND TOTAL

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-33c

PART III

IOWA LAW ENFORCEMENT ACADEMY

ALLOCATION BASE DETERMINATION

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>STUDENT DAYS</u>	<u>PERCENT</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming	-	-	-
Crime Commission	-	-	-
Office of Economic Opportunity	-	-	-
Law Enforcement Academy	-	-	-
Drug Abuse Authority	-	-	-
TREASURER OF STATE	-	-	-
AUDITOR OF STATE	-	-	-
DEPARTMENT OF AGRICULTURE	-	-	-
EXECUTIVE COUNCIL	-	-	-
ATTORNEY GENERAL	-	-	-
STATE COMPTROLLER			
Without Division Identification	-	-	-
Data Processing	-	-	-
DEPARTMENT OF GENERAL SERVICES			
Office of the Director	-	-	-
General Administration	-	-	-
Printing Division	-	-	-
Educational Radio & TV	-	-	-
Vehicle Dispatcher	-	-	-
Buildings & Grounds	-	-	-
Purchasing Division	-	-	-
Communications Division	-	-	-
EMPLOYMENT SECURITY COMMISSION	-	-	-
ENERGY POLICY COUNCIL	-	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-	-
STATE CONSERVATION COMMISSION	80	.6	
IOWA COMMERCE COMMISSION	-	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-	-
IOWA GEOLOGICAL SURVEY	-	-	-
IOWA DEVELOPMENT COMMISSION	-	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-	-
STATE DEPARTMENT OF HEALTH	-	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	698	5.6	
DEPARTMENT OF PUBLIC SAFETY	4018	32.2	
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-	-
INDUSTRIAL COMMISSION	-	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-	-
HIGHER EDUCATION FACILITIES	-	-	-
IOWA BUREAU OF LABOR	-	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-	-
IOWA STATE TRAVELING LIBRARY	-	-	-
IOWA STATE ARTS COUNCIL	-	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-	-
IOWA COMMISSION FOR THE BLIND	-	-	-
COMMISSION ON ALCOHOLISM	-	-	-
COMMISSION ON THE AGING	-	-	-
BOARD OF REGENTS	270	2.2	
ALL OTHER STATE AGENCIES	7416	59.4	
	12,482	100.0%	

GRAND TOTAL

STATE OF IOWA STATE-WIDE COST ALLOCATION PLAN

STATE MERIT EMPLOYMENT DEPARTMENT

YEAR ENDING JUNE 30, 1977Part I
COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Salaries and Benefits	1100-1317	\$671,938
Support and Maintenance	2110-2810	<u>109,139</u>
TOTAL		<u>781,077</u>

Additional Allowable Costs:

Equipment Depreciation	- 1/	\$ - 1/
Space Costs	C-7b	<u>22,012</u>
TOTAL ADDITIONAL ALLOWABLE COSTS		<u>22,012</u>

Services of Costs Not Allowable:

Equipment Purchases	2616-2617	<u>16,587</u>
TOTAL SERVICES OR COSTS NOT ALLOWABLE		<u>16,587</u>

NET ALLOWABLE COSTS		<u><u>786,502</u></u>
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1/ Information not available

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-34b

STATE MERIT EMPLOYMENT DEPARTMENT

AGENCY	YEAR ENDING JUNE 30, 1977 GROSS ALLOCATION	ORIGINAL BILLINGS	CALCULATED BILLINGS *	NET ALLOCATION
OFFICE OF THE GOVERNOR				
Office for Planning and Programming	787	302	763	(278)
Crime Commission	-	-	-	-
Office of Economic Opportunity	-	-	-	-
Law Enforcement Academy	787	-	844	(57)
Drug Abuse Authority	787	578	133	76
TREASURER OF STATE	787	-	622	165
AUDITOR OF STATE	-	-	-	-
DEPARTMENT OF AGRICULTURE	11797	5645	6976	(824)
EXECUTIVE COUNCIL	-	-	-	-
ATTORNEY GENERAL	787	-	1067	(280)
STATE COMPTROLLER				
Without Division Identification	1573	-	2000	(427)
Data Processing	6292	-	6444	(152)
DEPARTMENT OF GENERAL SERVICES				
Office of the Director	-	-	356	(356)
General Administration	1573	-	1467	106
Printing Division	1573	-	1467	106
Educational Radio & TV	-	-	-	-
Vehicle Dispatcher	787	-	889	(102)
Buildings & Grounds	6292	-	7155	(863)
Purchasing Division	787	-	889	(102)
Communications Division	787	275	392	120
EMPLOYMENT SECURITY COMMISSION	47976	54135	(1384)	(4775)
ENERGY POLICY COUNCIL	-	-	-	-
IOWA CIVIL RIGHTS COMMISSION	787	-	933	(146)
STATE CONSERVATION COMMISSION	30673	15382	18082	(2791)
IOWA COMMERCE COMMISSION	3932	-	4177	(245)
IOWA NATURAL RESOURCES COUNCIL	787	-	1244	(457)
IOWA GEOLOGICAL SURVEY	1573	-	1733	(160)
IOWA DEVELOPMENT COMMISSION	787	-	889	(102)
DEPARTMENT OF SOCIAL SERVICES	324038	116417	237018	(29397)
STATE DEPARTMENT OF HEALTH	11797	14690	(2024)	(869)
DEPARTMENT OF ENVIRONMENTAL QUALITY	6292	3251	3548	(507)
IOWA STATE DEPARTMENT OF TRANSPORTATION	186400	209022	(5929)	(16693)
DEPARTMENT OF PUBLIC SAFETY	11797	134	12532	(869)
PUBLIC DEFENSE - DISASTER SERVICES DIV.	787	1863	(1108)	32
PUBLIC DEFENSE - MILITARY DIVISION	4719	1689	3288	(258)
INDUSTRIAL COMMISSION	787	-	755	32
PUBLIC INSTRUCTION - GENERAL OFFICE	5505	3578	2022	(95)
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-	-	-
HIGHER EDUCATION FACILITIES	787	-	578	209
IOWA BUREAU OF LABOR	2359	1098	1791	(530)
DEPARTMENT OF HISTORY AND ARCHIVES	787	-	755	32
DEPARTMENT OF HISTORIC PRESERVATION	-	-	222	(222)
IOWA STATE TRAVELING LIBRARY	1573	259	1163	151
IOWA STATE ARTS COUNCIL	-	-	356	(356)
STATE MERIT EMPLOYMENT DEPARTMENT	2359	-	2266	93
IOWA COMMISSION FOR THE BLIND	-	-	-	-
COMMISSION ON ALCOHOLISM	787	439	228	120
COMMISSION ON THE AGING	787	651	149	(13)
BOARD OF REGENTS				
ALL OTHER STATE AGENCIES	103030	6567	105867	(9404)
GRAND TOTAL	\$786,502	\$435,975	\$420,615	\$(70,088)

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-34c

PART III STATE MERIT EMPLOYMENT DEPARTMENT
ALLOCATION BASE DETERMINATION

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERSONS COVERED</u>	<u>PERCENT</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	24	.1
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	19	.1
Drug Abuse Authority	16	.1
TREASURER OF STATE	14	.1
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	284	1.5
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	24	.1
STATE COMPTROLLER		
Without Division Identification	45	.2
Data Processing	145	.8
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	8	-
General Administration	33	.2
Printing Division	33	.2
Educational Radio & TV	-	-
Vehicle Dispatcher	20	.1
Buildings & Grounds	161	.8
Purchasing Division	20	.1
Communications Division	15	.1
EMPLOYMENT SECURITY COMMISSION	1187	6.1
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	21	.1
STATE CONSERVATION COMMISSION	753	3.9
IOWA COMMERCE COMMISSION	94	.5
IOWA NATURAL RESOURCES COUNCIL	28	.1
IOWA GEOLOGICAL SURVEY	39	.2
IOWA DEVELOPMENT COMMISSION	20	.1
DEPARTMENT OF SOCIAL SERVICES	7953	41.2
STATE DEPARTMENT OF HEALTH	285	1.5
DEPARTMENT OF ENVIRONMENTAL QUALITY	153	.8
IOWA STATE DEPARTMENT OF TRANSPORTATION	4570	23.7
DEPARTMENT OF PUBLIC SAFETY	285	1.5
PUBLIC DEFENSE - DISASTER SERVICES DIV.	17	.1
PUBLIC DEFENSE - MILITARY DIVISION	112	.6
INDUSTRIAL COMMISSION	17	.1
PUBLIC INSTRUCTION - GENERAL OFFICE	126	.7
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	13	.1
IOWA BUREAU OF LABOR	65	.3
DEPARTMENT OF HISTORY AND ARCHIVES	17	.1
DEPARTMENT OF HISTORIC PRESERVATION	5	-
IOWA STATE TRAVELING LIBRARY	32	.2
IOWA STATE ARTS COUNCIL	8	-
STATE MERIT EMPLOYMENT DEPARTMENT	51	.3
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	15	.1
COMMISSION ON THE AGING	18	.1
BOARD OF REGENTS		
ALL OTHER STATE AGENCIES	2530	13.1
GRAND TOTAL	19275	100.0%

MERIT EMPLOYMENT CALCULATED BILLING

* The calculated billing is the amount deducted for costs determined to be directly applicable to the agency and absorbed in the appropriation of the Merit Employment Department. This calculated billing should be treated as a direct charge for Merit Services in each State departmental indirect cost allocation plan. Original billings should also be treated as a direct charge in each departmental plan.

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
STATE COMPTROLLER - DATA PROCESSING
YEAR ENDING JUNE 30, 1977

C-35

Part II
ALLOCATION OF COSTS

GROSS ALLOCATIONS

AGENCY	COMPUTER	KEY PUNCH KEY VERIFY	SYSTEMS	PROGRAMMING	TOTAL	CALCULATED BILLINGS 1/	ALLOCATION
OFFICE OF THE GOVERNOR							
Office of Planning & Programming	\$ 19,530	\$ 3,383	\$ 229	\$ -	\$ 23,142	\$ 21,805	\$ 1,337
Crime Commission	-	308	-	-	308	275	33
Office of Economic Opportunity	-	-	-	-	-	-	-
Law Enforcement Academy	-	-	-	-	-	1,403	(1,403)
Drug Abuse Authority	4,882	308	917	-	6,107	4,845	1,262
TREASURER OF STATE	92,766	8,305	-	-	101,071	89,048	12,023
AUDITOR OF STATE	-	308	-	-	308	366	(58)
DEPARTMENT OF AGRICULTURE	9,765	308	5,962	1,734	17,769	15,217	2,552
EXECUTIVE COUNCIL	-	1,230	-	-	1,230	1,161	69
ATTORNEY GENERAL	-	-	-	-	-	-	-
STATE COMPTROLLER							
Warrant Writing	78,119	33,528	14,446	8,495	134,588	122,114	12,474
General Accounting	278,297	12,304	88,969	47,158	426,728	383,990	42,738
Payroll	126,943	20,609	26,370	13,176	187,098	166,307	20,791 2/
DEPARTMENT OF GENERAL SERVICES							
Office of the Director	-	-	-	-	-	-	-
General Administration	-	-	459	1,214	1,673	2,710	(1,037)
Printing Division	-	-	-	-	-	-	-
Educational Radio & TV	-	-	-	-	-	-	-
Vehicle Dispatcher	19,530	3,999	229	-	23,758	21,666	2,092
Buildings & Grounds	-	-	-	-	-	-	-
Purchasing Division	4,882	10,766	229	520	16,397	13,117	3,280
Communications Division	-	-	-	-	-	107	(107)
EMPLOYMENT SECURITY COMMISSION	97,648	-	2,522	3,467	103,637	94,049	9,588 3/
ENERGEY POLICY COUNCIL	-	-	-	-	-	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-	-	-	-	-	-
STATE CONSERVATION COMMISSION	39,059	24,915	-	173	64,147	59,035	5,112
IOWA COMMERCE COMMISSION	4,882	615	-	-	5,497	2,940	2,557
IOWA NATURAL RESOURCES COUNCIL	29,295	308	-	-	29,603	27,577	2,026
IOWA GEOLOGICAL SURVEY	-	-	-	-	-	-	-
IOWA DEVELOPMENT COMMISSION	4,882	-	459	4,855	10,196	10,215	(19)
DEPARTMENT OF SOCIAL SERVICES	1,039,954	6,152	229	17,511	1,063,846	949,491	114,355
STATE DEPARTMENT OF HEALTH	219,709	39,680	1,605	5,201	266,195	238,369	27,826
DEPT. OF ENVIRONMENTAL QUALITY	-	-	-	-	-	-	-
IOWA ST. DEPT. OF TRANSPORTATION	14,647	308	-	12,309	27,264	22,828	4,436
DEPARTMENT OF PUBLIC SAFETY	1,547,724	91,971	3,669	14,043	1,657,407	1,481,038	176,369
PUBLIC DEFENSE - CIVIL DIVISION	-	3,076	2,522	1,214	6,812	6,561	251
PUBLIC DEFENSE - MILITARY DIVISION	-	-	-	-	-	-	-
INDUSTRIAL COMMISSIONER	-	-	-	-	-	554	(554)
PUBLIC INSTRUCTION - GENERAL OFFICE	156,237	-	-	-	156,237	138,132	18,105
PUBLIC INSTRUCTION - VOC. REHAB.	249,003	-	-	867	249,870	224,505	25,365
HIGHER EDUCATION FACILITIES	-	-	-	-	-	-	-
BUREAU OF LABOR	-	1,538	459	520	2,517	2,390	127
IA. ST. DEPT. OF HISTORY & ARCHIVES	-	-	-	-	-	282	(282)
DEPT. OF HISTORIC PRESERVATION	-	-	-	-	-	-	-
IOWA STATE TRAVELING LIBRARY	-	-	-	-	-	-	-
IOWA STATE ARTS COUNCIL	-	308	917	-	1,225	1,515	(290)
STATE MERIT EMPLOYMENT DEPT.	9,765	2,153	2,522	347	14,787	13,852	935
IOWA COMMISSION FOR THE BLIND	-	-	-	-	-	-	-
COMMISSION ON ALOCHOLISM	24,412	13,842	229	7,455	45,938	41,448	4,490
THE COMMISSION ON AGING	4,882	-	-	-	4,882	2,579	2,303
ALL OTHER STATE AGENCIES	805,598	27,376	76,357	33,114	942,445	842,080	100,365
GRAND TOTAL	\$4,882,411	\$307,598	\$229,300	\$173,373	\$5,592,682	\$5,003,571	\$589,111

- 1/ The calculated billings is the amount deducted for costs determined to be directly applicable to the agency and absorbed in the appropriation of the State Comptroller Data Processing. This billing should be treated as a direct charge for data processing services in each state departmental indirect cost allocation plan. Original billings should also be treated as a direct charge in each department plan.
- 2/ Billing includes specific equipment depreciation and acquisition costs as well as specific management time applicable to the program but not included in usage costs.
- 3/ Billing includes changes for writing, redeeming, and other processing of warrants for this agency. The associated costs have been allocated to the accounting section of the Office of State Comptroller, from which all warrant writing costs are allocated to users.

STATE OF IOWA STATE-WIDE COST ALLOCATION PLAN

STATE COMPTROLLER

DATA PROCESSING - COMPUTER

YEAR ENDING JUNE 30, 1977

Part I
COSTS TO BE ALLOCATED

ACCOUNT NO.
OR SCHEDULE

Salaries, Support and Maintenance

-

\$4,882,411

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-36b

STATE COMPTROLLER
DATA PROCESSING - COMPUTER

PART II

ALLOCATION OF COSTS

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	.4	19,530
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	.1	4,882
AUDITOR OF STATE	1.9	92,766
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	.2	9,765
ATTORNEY GENERAL	-	-
STATE COMPTROLLER	-	-
Warrant Writing	1.6	78,119
General Accounting	5.7	278,297
Payroll	2.6	126,943
DEPARTMENT OF GENERAL SERVICES		
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	.4	19,530
Buildings & Grounds	-	-
Purchasing Division	.1	4,882
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	2.0	97,648
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	.8	39,059
IOWA COMMERCE COMMISSION	.1	4,882
IOWA NATURAL RESOURCES COUNCIL	.6	29,295
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	.1	4,882
DEPARTMENT OF SOCIAL SERVICES	21.3	1,039,954
STATE DEPARTMENT OF HEALTH	4.5	219,709
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	.3	14,647
DEPARTMENT OF PUBLIC SAFETY	31.7	1,547,724
PUBLIC DEFENSE - CIVIL DIVISION	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSIONER	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	3.2	156,237
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	5.1	249,003
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	.2	9,765
IOWA COMMISSION ON THE BLIND	-	-
COMMISSION ON ALCOHOLISM	.5	24,412
COMMISSION ON THE AGING	.1	4,882
ALL OTHER STATE AGENCIES	16.5	805,598
GRAND TOTAL	100.0%	\$4,882,411

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-36c

STATE COMPTROLLER
DATA PROCESSING - COMPUTER

PART III

ALLOCATION BASE DETERMINATION

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>CALCULATED BILLING</u>	<u>PERCENT</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming		18,562	.4
Crime Commission		133	-
Office of Economic Opportunity		-	-
Law Enforcement Academy		1,403	-
Drug Abuse Authority		3,637	.1
TREASURER OF STATE		81,575	1.9
AUDITOR OF STATE		60	-
DEPARTMENT OF AGRICULTURE		8,096	.2
EXECUTIVE COUNCIL		188	-
ATTORNEY GENERAL		-	-
STATE COMPTROLLER			
Warrant Writing		71,421	1.6
General Accounting		250,491	5.7
Payroll		112,287	2.6
DEPARTMENT OF GENERAL SERVICES			
General Administration		987	-
Printing Division		-	-
Educational Radio & TV		-	-
Vehicle Dispatcher		17,835	.4
Buildings & Grounds		-	-
Purchasing Division		2,684	.1
Communications Division		107	-
EMPLOYMENT SECURITY COMMISSION		88,605	2.0
ENERGY POLICY COUNCIL		-	-
IOWA CIVIL RIGHTS COMMISSION		-	-
STATE CONSERVATION COMMISSION		36,617	.8
IOWA COMMERCE COMMISSION		2,462	.1
IOWA NATURAL RESOURCES COUNCIL		27,358	.6
IOWA GEOLOGICAL SURVEY		-	-
IOWA DEVELOPMENT COMMISSION		5,350	.1
DEPARTMENT OF SOCIAL SERVICES		928,090	21.3
STATE DEPARTMENT OF HEALTH		196,530	4.5
DEPARTMENT OF ENVIRONMENTAL QUALITY		-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION		11,610	.3
DEPARTMENT OF PUBLIC SAFETY		1,382,630	31.7
PUBLIC DEFENSE - CIVIL DIVISION		322	-
PUBLIC DEFENSE - MILITARY DIVISION		-	-
INDUSTRIAL COMMISSIONER		554	-
PUBLIC INSTRUCTION - GENERAL OFFICE		138,132	3.2
PUBLIC INSTRUCTION - VOCATIONAL REHAB.		223,752	5.1
HIGHER EDUCATION FACILITIES		-	-
IOWA BUREAU OF LABOR		281	-
DEPARTMENT OF HISTORY AND ARCHIVES		75	-
DEPARTMENT OF HISTORIC PRESERVATION		-	-
IOWA STATE TRAVELING LIBRARY		-	-
IOWA ARTS COUNCIL		368	-
STATE MERIT EMPLOYMENT DEPARTMENT		9,389	.2
IOWA COMMISSION ON THE BLIND		-	-
COMMISSION ON ALCOHOLISM		22,251	.5
COMMISSION ON THE AGING		2,579	.1
ALL OTHER STATE AGENCIES		719,245	16.5
GRAND TOTAL		<u>\$4,365,666</u>	<u>100.0%</u>

STATE OF IOWA STATE-WIDE COST ALLOCATION PLAN

STATE COMPTROLLER

DATA PROCESSING - KEYPUNCH & VERIFY

YEAR ENDING JUNE 30, 1977Part I
COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Salaries, Support, and Maintenance

-

\$307,598

STATE COMPTROLLER
DATA PROCESSING - KEYPUNCH & VERIFY

Part II
ALLOCATION OF COSTS

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	1.1	3,383
Crime Commission	.1	308
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	.1	308
TREASURER OF STATE	2.7	8,305
AUDITOR OF STATE	.1	308
DEPARTMENT OF AGRICULTURE	.1	308
EXECUTIVE COUNCIL	.4	1,230
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Warrant Writing	10.9	33,528
General Accounting	4.0	12,304
Payroll	6.7	20,609
DEPARTMENT OF GENERAL SERVICES		
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	1.3	3,999
Buildings & Grounds	-	-
Purchasing Division	3.5	10,766
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	8.1	24,915
IOWA COMMERCE COMMISSION	.2	615
IOWA NATURAL RESOURCES COUNCIL	.1	308
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	2.0	6,152
STATE DEPARTMENT OF HEALTH	12.9	39,680
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	.1	308
DEPARTMENT OF PUBLIC SAFETY	29.9	91,971
PUBLIC DEFENSE - CIVIL DIVISION	1.0	3,076
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSIONER	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	.5	1,538
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA ARTS COUNCIL	.1	308
STATE MERIT EMPLOYMENT DEPARTMENT	.7	2,153
IOWA COMMISSION ON THE BLIND	-	-
COMMISSION ON ALCOHOLISM	4.5	13,842
COMMISSION ON THE AGING	-	-
ALL OTHER STATE AGENCIES	8.9	27,376
GRAND TOTAL	<u>100.0%</u>	<u>\$307,598</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-37c

STATE COMPTROLLER
DATA PROCESSING - KEYPUNCH & VERIFY

Part III

ALLOCATION BASE DETERMINATION

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>CALCULATED BILLING</u>	<u>PERCENT</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming		2,981	1.1
Crime Commission		142	.1
Office of Economic Opportunity		-	-
Law Enforcement Academy		-	-
Drug Abuse Authority		392	.1
TREASURER OF STATE		7,473	2.7
AUDITOR OF STATE		306	.1
DEPARTMENT OF AGRICULTURE		236	.1
EXECUTIVE COUNCIL		973	.4
ATTORNEY GENERAL		-	-
STATE COMPTROLLER			
Warrant Writing		30,058	10.9
General Accounting		11,070	4.0
Payroll		18,546	6.7
DEPARTMENT OF GENERAL SERVICES			
General Administration		123	-
Printing Division		-	-
Educational Radio & TV		-	-
Vehicle Dispatcher		3,595	1.3
Buildings & Grounds		-	-
Purchasing Division		9,693	3.5
Communications Division		-	-
EMPLOYMENT SECURITY COMMISSION		68	-
ENERGY POLICY COUNCIL		-	-
IOWA CIVIL RIGHTS COMMISSION		-	-
STATE CONSERVATION COMMISSION		22,213	8.1
IOWA COMMERCE COMMISSION		478	.2
IOWA NATURAL RESOURCES COUNCIL		219	.1
IOWA GEOLOGICAL SURVEY		-	-
IOWA DEVELOPMENT COMMISSION		28	-
DEPARTMENT OF SOCIAL SERVICES		5,407	2.0
STATE DEPARTMENT OF HEALTH		35,705	12.9
DEPARTMENT OF ENVIRONMENTAL QUALITY		-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION		188	.1
DEPARTMENT OF PUBLIC SAFETY		82,484	29.9
PUBLIC DEFENSE - CIVIL DIVISION		2,808	1.0
PUBLIC DEFENSE - MILITARY DIVISION		-	-
INDUSTRIAL COMMISSIONER		-	-
PUBLIC INSTRUCTION - GENERAL OFFICE		-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.		-	-
HIGHER EDUCATION FACILITIES		-	-
IOWA BUREAU OF LABOR		1,342	.5
DEPARTMENT OF HISTORY AND ARCHIVES		119	-
DEPARTMENT OF HISTORIC PRESERVATION		-	-
IOWA STATE TRAVELING LIBRARY		-	-
IOWA ARTS COUNCIL		382	.1
STATE MERIT EMPLOYMENT DEPARTMENT		1,924	.7
IOWA COMMISSION ON THE BLIND		-	-
COMMISSION ON ALCOHOLISM		12,415	4.5
COMMISSION ON THE AGING		-	-
ALL OTHER STATE AGENCIES		24,433	8.9
GRAND TOTAL		<u>\$275,801</u>	<u>100.00%</u>

STATE OF IOWA STATE-WIDE COST ALLOCATION PLAN

STATE COMPTROLLER

DATA PROCESSING - SYSTEMS

YEAR ENDING JUNE 30, 1977Part I
COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Salaries, Support and Maintenance

-

\$229,300

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-38b

PART II
ALLOCATION OF COSTSSTATE COMPTROLLER
DATA PROCESSING - SYSTEMS

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming		.1	229
Crime Commission		-	-
Office of Economic Opportunity		-	-
Law Enforcement Academy		-	-
Drug Abuse Authority		.4	917
TREASURER OF STATE		-	-
AUDITOR OF STATE		-	-
DEPARTMENT OF AGRICULTURE		2.6	5962
EXECUTIVE COUNCIL		-	-
ATTORNEY GENERAL		-	-
STATE COMPTROLLER			
Warrant Writing		6.3	14446
General Accounting		38.8	88969
Payroll		11.5	26370
DEPARTMENT OF GENERAL SERVICES			
General Administration		.2	459
Printing Division		-	-
Educational Radio & TV		-	-
Vehicle Dispatcher		.1	229
Buildings & Grounds		-	-
Purchasing Division		.1	229
Communications Division		-	-
EMPLOYMENT SECURITY COMMISSION		1.1	2522
ENERGY POLICY COUNCIL		-	-
IOWA CIVIL RIGHTS COMMISSION		-	-
STATE CONSERVATION COMMISSION		-	-
IOWA COMMERCE COMMISSION		-	-
IOWA NATURAL RESOURCES COUNCIL		-	-
IOWA GEOLOGICAL SURVEY		-	-
IOWA DEVELOPMENT COMMISSION		.2	459
DEPARTMENT OF SOCIAL SERVICES		.1	229
STATE DEPARTMENT OF HEALTH		.7	1605
DEPARTMENT OF ENVIRONMENTAL QUALITY		-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION		-	-
DEPARTMENT OF PUBLIC SAFETY		1.6	3669
PUBLIC DEFENSE - CIVIL DIVISION		1.1	2522
PUBLIC DEFENSE - MILITARY DIVISION		-	-
INDUSTRIAL COMMISSIONER		-	-
PUBLIC INSTRUCTION - GENERAL OFFICE		-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.		-	-
HIGHER EDUCATION FACILITIES		-	-
IOWA BUREAU OF LABOR		.2	459
DEPARTMENT OF HISTORY AND ARCHIVES		-	-
DEPARTMENT OF HISTORIC PRESERVATION		-	-
IOWA STATE TRAVELING LIBRARY		-	-
IOWA ARTS COUNCIL		.4	917
STATE MERIT EMPLOYMENT DEPARTMENT		1.1	2522
IOWA COMMISSION ON THE BLIND		-	-
COMMISSION ON ALCOHOLISM		.1	229
COMMISSION ON THE AGING		-	-
ALL OTHER STATE AGENCIES		33.3	76357
GRAND TOTAL		100.0%	\$229,300

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-38c

STATE COMPTROLLER
DATA PROCESSING - SYSTEMS

Part III

ALLOCATION BASE DETERMINATION

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>CALCULATED BILLING</u>	<u>PERCENT</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming		\$ 218	.1
Crime Commission		-	-
Office of Economic Opportunity		-	-
Law Enforcement Academy		-	-
Drug Abuse Authority		816	-
TREASURER OF STATE		-	.4
AUDITOR OF STATE		-	-
DEPARTMENT OF AGRICULTURE		5,270	-
EXECUTIVE COUNCIL		-	2.6
ATTORNEY GENERAL		-	-
STATE COMPTROLLER			
Warrant Writing		13,011	6.3
General Accounting		80,034	38.8
Payroll		23,658	11.5
DEPARTMENT OF GENERAL SERVICES			
General Administration		481	.2
Printing Division		-	-
Educational Radio & TV		-	-
Vehicle Dispatcher		163	.1
Buildings & Grounds		-	-
Purchasing Division		302	.1
Communications Division		-	-
EMPLOYMENT SECURITY COMMISSION		2,275	1.1
ENERGY POLICY COUNCIL		-	-
IOWA CIVIL RIGHTS COMMISSION		-	-
STATE CONSERVATION COMMISSION		-	-
IOWA COMMERCE COMMISSION		-	-
IOWA NATURAL RESOURCES COUNCIL		-	-
IOWA GEOLOGICAL SURVEY		-	-
IOWA DEVELOPMENT COMMISSION		402	.2
DEPARTMENT OF SOCIAL SERVICES		238	.1
STATE DEPARTMENT OF HEALTH		1,526	.7
DEPARTMENT OF ENVIRONMENTAL QUALITY		-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION		-	-
DEPARTMENT OF PUBLIC SAFETY		3,345	1.6
PUBLIC DEFENSE - CIVIL DIVISION		2,322	1.1
PUBLIC DEFENSE - MILITARY DIVISION		-	-
INDUSTRIAL COMMISSIONER		-	-
PUBLIC INSTRUCTION - GENERAL OFFICE		-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.		-	-
HIGHER EDUCATION FACILITIES		-	-
IOWA BUREAU OF LABOR		349	.2
DEPARTMENT OF HISTORY AND ARCHIVES		88	-
DEPARTMENT OF HISTORIC PRESERVATION		-	-
IOWA STATE TRAVELING LIBRARY		-	-
IOWA ARTS COUNCIL		765	.4
STATE MERIT EMPLOYMENT DEPARTMENT		2,261	1.1
IOWA COMMISSION ON THE BLIND		-	-
COMMISSION ON ALCOHOLISM		156	.1
COMMISSION ON THE AGING		-	-
ALL OTHER STATE AGENCIES		68,624	33.3
GRAND TOTAL		\$206,304	100.0%

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

STATE COMPTROLLER

DATA PROCESSING - PROGRAMMING

YEAR ENDING JUNE 30, 1977

Part I

COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Salaries, Support and Maintenance

-

\$173,373

STATE COMPTROLLER
DATA PROCESSING - PROGRAMMING

Part II

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	1.0	1,734
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Warrant Writing	4.9	8,495
General Accounting	27.2	47,158
Payroll	7.6	13,176
DEPARTMENT OF GENERAL SERVICES		
General Administration	.7	1,214
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	.3	520
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	2.0	3,467
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	.1	173
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	2.8	4,855
DEPARTMENT OF SOCIAL SERVICES	10.1	17,511
STATE DEPARTMENT OF HEALTH	3.0	5,201
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	7.1	12,309
DEPARTMENT OF PUBLIC SAFETY	8.1	14,043
PUBLIC DEFENSE - CIVIL DIVISION	.7	1,214
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSIONER	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	.5	867
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	.3	520
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	.2	347
IOWA COMMISSION ON THE BLIND	-	-
COMMISSION ON ALCOHOLISM	4.3	7,455
COMMISSION ON THE AGING	-	-
ALL OTHER STATE AGENCIES	19.1	33,114
	<u>100.0%</u>	<u>\$173,373</u>
GRAND TOTAL		

STATE COMPTROLLER
DATA PROCESSING - PROGRAMMING

Part III
ALLOCATION BASE DETERMINATION

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>CALCULATED BILLING</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ 44
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	1.0	1,615
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Warrant Writing	4.9	7,624
General Accounting	27.2	42,395
Payroll	7.6	11,816
DEPARTMENT OF GENERAL SERVICES		
General Administration	.7	1,119
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	73
Buildings & Grounds	-	-
Purchasing Division	.3	438
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	2.0	3,101
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	.1	205
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	2.8	4,435
DEPARTMENT OF SOCIAL SERVICES	10.1	15,756
STATE DEPARTMENT OF HEALTH	3.0	4,608
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	7.1	11,030
DEPARTMENT OF PUBLIC SAFETY	8.1	12,579
PUBLIC DEFENSE - CIVIL DIVISION	.7	1,109
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSIONER	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	.5	753
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	.3	418
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	.2	278
IOWA COMMISSION ON THE BLIND	-	-
COMMISSION ON ALCOHOLISM	4.3	6,626
COMMISSION ON THE AGING	-	-
ALL OTHER STATE AGENCIES	19.1	29,778
GRAND TOTAL	100.0%	\$155,800

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

STATE COMPTROLLER

WARRANT WRITING

YEAR ENDING JUNE 30, 1977

Part I	ACCOUNT NO.		
<u>COSTS TO BE ALLOCATED</u>	<u>OR SCHEDULE</u>		
Salaries and Benefits	D-21,1100-1317	\$81,051	
Support and Maintenance	-	<u>10,526</u>	
TOTAL			\$ 91,577
Additional Allowable Costs:			
Data Processing (Direct & Indirect Costs)	C-35		\$134,588
Services or Costs Not Allowable:			
Costs not able to be specifically identified with disbursing services			\$ <u>91,577</u>
NET ALLOWABLE COSTS			<u>\$134,588</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-40b

STATE COMPTROLLER
WARRANT WRITINGPart II
ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	.2	\$ 269
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	.4	538
AUDITOR OF STATE	.2	269
DEPARTMENT OF AGRICULTURE	.4	538
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	.1	135
STATE COMPTROLLER		
Without Division Identification	.3	403
Data Processing	.1	135
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	.2	269
Vehicle Dispatcher	.2	269
Buildings & Grounds	.1	135
Purchasing Division	1.0	1,346
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	41.7	56,123
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	1.1	1,480
IOWA COMMERCE COMMISSION	.1	135
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	.1	135
DEPARTMENT OF SOCIAL SERVICES	21.0	28,263
STATE DEPARTMENT OF HEALTH	.6	807
DEPARTMENT OF ENVIRONMENTAL QUALITY	.2	269
IOWA STATE DEPARTMENT OF TRANSPORTATION	.4	538
DEPARTMENT OF PUBLIC SAFETY	1.0	1,346
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	.2	269
INDUSTRIAL COMMISSION	.1	135
PUBLIC INSTRUCTION - GENERAL OFFICE	.8	1,077
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	1.5	2,019
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	.1	135
DEPARTMENT OF HISTORY AND ARCHIVES	.1	135
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	.1	135
IOWA STATE ARTS COUNCIL	.1	135
STATE MERIT EMPLOYMENT DEPARTMENT	.1	135
IOWA COMMISSION FOR THE BLIND	.2	269
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	27.3	36,742
GRAND TOTAL	100.0%	\$134,588

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-40c

STATE COMPTROLLER
WARRANT WRITING

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>NO. OF WARRANTS</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	.2	6,174
Crime Commission	-	1,733
Office of Economic Opportunity	-	168
Law Enforcement Academy	-	1,409
Drug Abuse Authority	-	1,549
TREASURER OF STATE	.4	18,109
AUDITOR OF STATE	.2	6,459
DEPARTMENT OF AGRICULTURE	.4	14,291
EXECUTIVE COUNCIL	-	157
ATTORNEY GENERAL	.1	5,550
STATE COMPTROLLER		
Without Division Identification	.3	13,254
Data Processing	.1	4,303
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	764
General Administration	-	1,257
Printing Division	-	1,360
Educational Radio & TV	.2	7,742
Vehicle Dispatcher	.2	6,892
Buildings & Grounds	.1	4,691
Purchasing Division	1.0	41,153
Communications Division	-	712
EMPLOYMENT SECURITY COMMISSION	41.7	1,705,802
ENERGY POLICY COUNCIL	-	714
IOWA CIVIL RIGHTS COMMISSION	-	1,361
STATE CONSERVATION COMMISSION	1.1	44,807
IOWA COMMERCE COMMISSION	.1	4,068
IOWA NATURAL RESOURCES COUNCIL	-	1,596
IOWA GEOLOGICAL SURVEY	-	1,894
IOWA DEVELOPMENT COMMISSION	.1	3,449
DEPARTMENT OF SOCIAL SERVICES	21.0	858,242
STATE DEPARTMENT OF HEALTH	.6	22,111
DEPARTMENT OF ENVIRONMENTAL QUALITY	.2	6,465
IOWA STATE DEPARTMENT OF TRANSPORTATION	.4	16,521
DEPARTMENT OF PUBLIC SAFETY	1.0	40,380
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	1,246
PUBLIC DEFENSE - MILITARY DIVISION	.2	8,432
INDUSTRIAL COMMISSION	.1	1,947
PUBLIC INSTRUCTION - GENERAL OFFICE	.8	31,454
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	1.5	59,400
HIGHER EDUCATION FACILITIES	-	1,490
IOWA BUREAU OF LABOR	.1	3,104
DEPARTMENT OF HISTORY AND ARCHIVES	.1	2,737
DEPARTMENT OF HISTORIC PRESERVATION	-	601
IOWA STATE TRAVELING LIBRARY	.1	2,038
IOWA STATE ARTS COUNCIL	.1	1,939
STATE MERIT EMPLOYMENT DEPARTMENT	.1	2,360
IOWA COMMISSION FOR THE BLIND	.2	7,802
COMMISSION ON ALCOHOLISM	-	1,474
COMMISSION ON THE AGING	-	1,642
BOARD OF REGENTS	-	1,352
ALL OTHER STATE AGENCIES	27.3	1,117,897
	<u>100.0%</u>	<u>4,092,052</u>
GRAND TOTAL		

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

STATE COMPTROLLER

BUDGET SECTION - DIRECTLY RELATED COSTS

YEAR ENDING JUNE 30, 1977

Part I	ACCOUNT NO.		
<u>COSTS TO BE ALLOCATED</u>	<u>OR SCHEDULE</u>		
Salaries and Benefits	D21 1100-1317	\$209,671	
Support and Maintenance	-	<u>52,197</u>	
TOTAL			\$261,868
Services or Costs Not Allowable:			
Salaries and Benefits not directly			
identifiable with specific agency	-	\$188,391	
Support and Maintenance not directly			
identifiable with specific agency	-	<u>52,197</u>	
			<u>\$240,588</u>
NET ALLOWABLE COSTS			<u>\$ 21,280</u>
Part II			
<u>ALLOCATION OF COSTS</u>			
DEPARTMENT OF SOCIAL SERVICES			<u>\$21,280</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF GENERAL SERVICES

OFFICE OF THE DIRECTOR

YEAR ENDING JUNE 30, 1977Part I
COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Salaries and Benefits	1100-1317	\$130,251	
Support and Maintenance	2111-2624	<u>10,531</u>	
TOTAL			\$140,782

Additional Allowable Costs:

Space Costs	C-7b, C-13b	\$ 6,212	
Depreciation	-	312	
Records Storage	C-31a	414	
Merit Employment	C-34b	<u>(356)</u>	
			\$ 6,582

Services or Costs Not Allowable:

Equipment Purchases			\$ <u>1,554</u>
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NET ALLOWABLE COSTS

\$145,810

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
 DEPARTMENT OF GENERAL SERVICES
 OFFICE OF THE DIRECTOR
YEAR ENDING JUNE 30, 1977

Part II

ALLOCATION OF COSTS

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
GENERAL SERVICES - OFFICE OF THE DIRECTOR	3.1	\$ 4,520
GENERAL SERVICES - PRINTING DIVISION	9.0	13,123
GENERAL SERVICES - EDUCATIONAL RADIO & TV	30.9	45,055
GENERAL SERVICES - VEHICLE DISPATCHER	5.1	7,436
GENERAL SERVICES - BUILDINGS & GROUNDS	38.5	56,137
GENERAL SERVICES - PURCHASING DIVISION		
Purchasing	4.4	6,416
Supply Room	1.3	1,896
GENERAL SERVICES - COMMUNICATIONS DIVISION	2.6	3,791
GENERAL SERVICES - GENERAL ADMINISTRATION		
Mail Division	3.5	5,103
First Aid	.5	729
General Office	.6	875
General Government	.5	729
 GRAND TOTAL	 <u>100.0%</u>	 <u>\$145,810</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
 DEPARTMENT OF GENERAL SERVICES
 OFFICE OF THE DIRECTOR
YEAR ENDING JUNE 30, 1977

Part III

ALLOCATION BASE DETERMINATION

<u>AGENCY</u>	<u>PERCENT</u>	<u>SALARY EXPENDITURES</u>
GENERAL SERVICES - OFFICE OF THE DIRECTOR	3.1	\$ 130,251
GENERAL SERVICES - PRINTING DIVISION	9.0	381,745
GENERAL SERVICES - EDUCATION RADIO & TV	30.9	1,315,320
GENERAL SERVICES - VEHICLE DISPATCHER	5.1	218,176
GENERAL SERVICES - BUILDINGS & GROUNDS	38.5	1,638,539
GENERAL SERVICES - PURCHASING DIVISION		
Purchasing	4.4	187,926
Supply Room	1.3	54,139
GENERAL SERVICES - COMMUNICATIONS DIVISION	2.6	110,290
GENERAL SERVICES - GENERAL ADMINISTRATION		
Mail Division	3.5	149,354
First Aid	.5	22,415
General Office	.6	24,593
General Government	.5	19,858
 GRAND TOTAL	 <u>100.0%</u>	 <u>\$4,252,606</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

GENERAL SERVICES-ADMINISTRATION DIVISION

YEAR ENDING JUNE 30, 1977

<u>Part I</u>	<u>ACCOUNT NO.</u>	
<u>COSTS TO BE ALLOCATED</u>	<u>OR SCHEDULE</u>	
Salaries and Benefits	1100-1317	\$24,593
Support and Maintenance	2211-2519	<u>3,989</u>
TOTAL		\$28,582
Additional Allowable Costs:		
Space Costs - Leases	C-3a	\$31,043
Space Costs - Farm Bureau Building	C-24b	19,032
Merit Employment (Direct & Indirect Costs)	C-34b	1,573
General Administration	C-42b	<u>875</u>
TOTAL ADDITIONAL ALLOWABLE COSTS		<u>\$52,523</u>
NET ALLOWABLE COSTS		<u>\$81,105</u>

<u>Part II</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
<u>ALLOCATION OF COSTS</u>		
Administration Section	6.1	\$ 4,948
Mail Section	57.6	46,716
First Aide Section	3.0	2,433
Capitol Tours (All Other)	<u>33.3</u>	<u>27,008</u>
GRAND TOTAL	<u>100.0%</u>	<u>\$81,105</u>

<u>Part III</u>	<u>PERCENT</u>	<u>AVERAGE NO.</u>
<u>ALLOCATION BASE DETERMINATION</u>		<u>OF EMPLOYEES</u>
Administration Section	6.1	2.0
Mail Section	57.6	19.0
First Aid Section	3.0	1.0
Capitol Tours (All Other)	<u>33.3</u>	<u>11.0</u>
GRAND TOTAL	<u>100.0%</u>	<u>33.0</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

GENERAL SERVICES-ADMINISTRATION DIVISION

FIRST AID STATION

YEAR ENDING JUNE 30, 1977

Part I	ACCOUNT NO.		
<u>COSTS TO BE ALLOCATED</u>	<u>OR SCHEDULE</u>		
Salaries and Benefits	1100-1317	\$22,415	
Support and Maintenance	2110-2802	<u>3,719</u>	
TOTAL			\$26,134
Additional Allowable Costs:			
Office of the Director	C-42b	\$ 729	
Administration Division-General Services	C-43a	2,433	
Space Costs	C-8b,C-13b	3,375	
Merit Employment Department	C-34b	<u>24</u>	<u>1/</u>
TOTAL ADDITIONAL ALLOWABLE COSTS			\$ 6,561
NET ALLOWABLE COSTS			<u>\$32,695</u>

1/ 1.5% of Allocated Costs of Merit Employment to General Services - Administration allocated to General Services - First Aid Station.

GENERAL SERVICES-ADMINISTRATION DIVISION
FIRST AID STATION

Part II

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	1.2	\$ 392
Crime Commission	.4	132
Office of Economic Opportunity	.1	33
Law Enforcement Academy	.3	98
Drug Abuse Authority	.2	65
TREASURER OF STATE	.3	98
AUDITOR OF STATE	1.4	458
DEPARTMENT OF AGRICULTURE	2.2	719
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	1.6	523
STATE COMPTROLLER		
Without Division Identification	.7	229
Data Processing	1.9	621
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.2	65
General Administration	.5	163
Printing Division	.5	163
Educational Radio & TV	1.2	392
Vehicle Dispatcher	.3	98
Buildings & Grounds	2.2	719
Purchasing Division	.2	65
Communications Division	.2	65
EMPLOYMENT SECURITY COMMISSION	9.0	2,943
ENERGY POLICY COUNCIL	.2	65
IOWA CIVIL RIGHTS COMMISSION	.5	163
STATE CONSERVATION COMMISSION	2.1	687
IOWA COMMERCE COMMISSION	1.2	392
IOWA NATURAL RESOURCES COUNCIL	.4	132
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	.9	294
DEPARTMENT OF SOCIAL SERVICES	20.3	6,637
STATE DEPARTMENT OF HEALTH	4.6	1,504
DEPARTMENT OF ENVIRONMENTAL QUALITY	2.1	687
IOWA STATE DEPARTMENT OF TRANSPORTATION	.2	65
DEPARTMENT OF PUBLIC SAFETY	4.9	1,602
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.2	65
PUBLIC DEFENSE - MILITARY DIVISION	1.7	556
INDUSTRIAL COMMISSION	.3	98
PUBLIC INSTRUCTION - GENERAL OFFICE	4.2	1,373
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	3.6	1,177
HIGHER EDUCATION FACILITIES	.2	65
IOWA BUREAU OF LABOR	.7	229
DEPARTMENT OF HISTORY AND ARCHIVES	.6	196
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	.6	196
IOWA STATE ARTS COUNCIL	.1	33
STATE MERIT EMPLOYMENT DEPARTMENT	.9	294
IOWA COMMISSION FOR THE BLIND	1.4	458
COMMISSION ON ALCOHOLISM	.1	33
COMMISSION ON THE AGING	.4	132
BOARD OF REGENTS	.4	132
ALL OTHER STATE AGENCIES	22.6	7,389
	<u>100.0%</u>	<u>\$32,695</u>

GRAND TOTAL

GENERAL SERVICES-ADMINISTRATION DIVISION

FIRST AID SECTION

Part III

ALLOCATION BASE DETERMINATION

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>POTENTIAL</u> <u>PERCENT</u> <u>EMPLOYEES SERVED</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	1.2	93
Crime Commission	.4	30
Office of Economic Opportunity	.1	4
Law Enforcement Academy	.3	25
Drug Abuse Authority	.2	17
TREASURER OF STATE	.3	21
AUDITOR OF STATE	1.4	107
DEPARTMENT OF AGRICULTURE	2.2	171
EXECUTIVE COUNCIL	-	1
ATTORNEY GENERAL	1.6	127
STATE COMPTROLLER		
Without Division Identification	.7	55
Data Processing	1.9	150
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.2	14
General Administration	.5	41
Printing Division	.5	36
Educational Radio & TV	1.2	96
Vehicle Dispatcher	.3	27
Buildings & Grounds	2.2	175
Purchasing Division	.2	19
Communications Division	.2	17
EMPLOYMENT SECURITY COMMISSION	9.0	697
ENERGY POLICY COUNCIL	.2	14
IOWA CIVIL RIGHTS COMMISSION	.5	35
STATE CONSERVATION COMMISSION	2.1	163
IOWA COMMERCE COMMISSION	1.2	95
IOWA NATURAL RESOURCES COUNCIL	.4	31
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	.9	70
DEPARTMENT OF SOCIAL SERVICES	20.3	1,574
STATE DEPARTMENT OF HEALTH	4.6	357
DEPARTMENT OF ENVIRONMENTAL QUALITY	2.1	163
IOWA STATE DEPARTMENT OF TRANSPORTATION	.2	18
DEPARTMENT OF PUBLIC SAFETY	4.9	378
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.2	18
PUBLIC DEFENSE - MILITARY DIVISION	1.7	130
INDUSTRIAL COMMISSION	.3	24
PUBLIC INSTRUCTION - GENERAL OFFICE	4.2	330
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	3.6	283
HIGHER EDUCATION FACILITIES	.2	16
IOWA BUREAU OF LABOR	.7	55
DEPARTMENT OF HISTORY AND ARCHIVES	.6	43
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	.6	42
IOWA STATE ARTS COUNCIL	.1	6
STATE MERIT EMPLOYMENT DEPARTMENT	.9	72
IOWA COMMISSION FOR THE BLIND	1.4	107
COMMISSION ON ALCOHOLISM	.1	7
COMMISSION ON THE AGING	.4	34
BOARD OF REGENTS	.4	30
ALL OTHER STATE AGENCIES	22.6	1,758
GRAND TOTAL	100.0%	7,776

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

GENERAL SERVICES-PURCHASING DIVISION

YEAR ENDING JUNE 30, 1977

Part I <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO. OR SCHEDULE</u>		
Salaries and Benefits	1100-1317	\$187,926	
Support and Maintenance	2112-2611	<u>42,183</u>	
TOTAL			\$230,109
Additional Allowable Costs:			
Space Costs	C-7b	\$ 8,648	
Merit Employment Dept. (Direct & Indirect)	C-34b	787	
Data Processing (Direct & Indirect)	C-35	16,397	
Warrant Writing	C-40b	1,346	
General Services-Office of the Director	C-42b	6,416	
First Aid Station	C-44b	65	
Equipment Depreciation	-	<u>939</u>	
TOTAL ADDITIONAL ALLOWABLE COSTS			\$ 34,598
Services or Costs Not Allowable:			
Equipment Purchases	2611-2616		\$ <u>2,502</u>
NET ALLOWABLE COSTS			<u>\$262,205</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-45b

GENERAL SERVICES-PURCHASING DIVISION

Part II

ALLOCATION OF COSTS

AGENCY	YEAR ENDING JUNE 30, 1977	GROSS ALLOCATION	ORIGINAL BILLING	NET ALLOCATION
OFFICE OF THE GOVERNOR				
Office for Planning and Programming	\$ 262	\$ 361	\$ (99)	
Crime Commission	-	33	(33)	
Office of Economic Opportunity	-	1	(1)	
Law Enforcement Academy	1,311	1,558	(247)	
Drug Abuse Authority	-	92	(92)	
TREASURER OF STATE	-	121	(121)	
AUDITOR OF STATE	-	1	(1)	
DEPARTMENT OF AGRICULTURE	2,622	2,992	(370)	
EXECUTIVE COUNCIL	-	24	(24)	
ATTORNEY GENERAL	-	19	(19)	
STATE COMPTROLLER				
Without Division Identification	-	88	(88)	
Data Processing	1,311	1,454	(143)	
DEPARTMENT OF GENERAL SERVICES				
Office of the Director	524	699	(175)	
General Administration	1,835	2,086	(251)	
Printing Division	2,884	3,459	(575)	
Educational Radio & TV	6,555	7,699	(1,144)	
Vehicle Dispatcher	4,195	4,998	(803)	
Buildings & Grounds	2,622	3,125	(503)	
Purchasing Division	-	-	-	
Communications Division	262	350	(88)	
EMPLOYMENT SECURITY COMMISSION	4,982	5,794	(812)	
ENERGY POLICY COUNCIL	-	22	(22)	
IOWA CIVIL RIGHTS COMMISSION	262	197	65	
STATE CONSERVATION COMMISSION	17,043	20,055	(3,012)	
IOWA COMMERCE COMMISSION	524	540	(16)	
IOWA NATURAL RESOURCES COUNCIL	-	58	(58)	
IOWA GEOLOGICAL SURVEY	787	919	(132)	
IOWA DEVELOPMENT COMMISSION	524	571	(47)	
DEPARTMENT OF SOCIAL SERVICES	167,811	199,621	(31,810)	
STATE DEPARTMENT OF HEALTH	3,933	4,507	(574)	
DEPARTMENT OF ENVIRONMENTAL QUALITY	1,049	1,183	(134)	
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-	-	
DEPARTMENT OF PUBLIC SAFETY	18,355	21,807	(3,452)	
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	145	(145)	
PUBLIC DEFENSE - MILITARY DIVISION	524	678	(154)	
INDUSTRIAL COMMISSION	-	144	(144)	
PUBLIC INSTRUCTION - GENERAL OFFICE	1,835	2,211	(376)	
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	1,835	1,996	(161)	
HIGHER EDUCATION FACILITIES	-	17	(17)	
IOWA BUREAU OF LABOR	262	341	(79)	
DEPARTMENT OF HISTORY AND ARCHIVES	-	154	(154)	
DEPARTMENT OF HISTORIC PRESERVATION	-	1	(1)	
IOWA STATE TRAVELING LIBRARY	3,147	3,631	(484)	
IOWA STATE ARTS COUNCIL	-	29	(29)	
STATE MERIT EMPLOYMENT DEPARTMENT	262	344	(82)	
IOWA COMMISSION FOR THE BLIND	-	-	-	
COMMISSION ON ALCOHOLISM	-	107	(107)	
COMMISSION ON THE AGING	-	120	(120)	
BOARD OF REGENTS	-	97	(97)	
ALL OTHER STATE AGENCIES	14,687	17,426	(2,739)	
GRAND TOTAL	\$262,205	\$311,875	\$ (49,670)	

GENERAL SERVICES-PURCHASING DIVISION

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ORIGINAL BILLING</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	.1	\$ 361
Crime Commission	-	33
Office of Economic Opportunity	-	1
Law Enforcement Academy	.5	1,558
Drug Abuse Authority	-	92
TREASURER OF STATE	-	121
AUDITOR OF STATE	-	1
DEPARTMENT OF AGRICULTURE	1.0	2,992
EXECUTIVE COUNCIL	-	24
ATTORNEY GENERAL	-	19
STATE COMPTROLLER		
Without Division Identification	-	88
Data Processing	.5	1,454
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.2	699
General Administration	.7	2,086
Printing Division	1.1	3,459
Educational Radio & TV	2.5	7,699
Vehicle Dispatcher	1.6	4,998
Buildings & Grounds	1.0	3,125
Purchasing Division	-	-
Communications Division	.1	350
EMPLOYMENT SECURITY COMMISSION	1.9	5,794
ENERGY POLICY COUNCIL	-	22
IOWA CIVIL RIGHTS COMMISSION	.1	197
STATE CONSERVATION COMMISSION	6.5	20,055
IOWA COMMERCE COMMISSION	.2	540
IOWA NATURAL RESOURCES COUNCIL	-	58
IOWA GEOLOGICAL SURVEY	.3	919
IOWA DEVELOPMENT COMMISSION	.2	571
DEPARTMENT OF SOCIAL SERVICES	64.0	199,621
STATE DEPARTMENT OF HEALTH	1.5	4,507
DEPARTMENT OF ENVIRONMENTAL QUALITY	.4	1,183
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	7.0	21,807
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	145
PUBLIC DEFENSE - MILITARY DIVISION	.2	678
INDUSTRIAL COMMISSION	-	144
PUBLIC INSTRUCTION - GENERAL OFFICE	.7	2,211
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	.7	1,996
HIGHER EDUCATION FACILITIES	-	17
IOWA BUREAU OF LABOR	.1	341
DEPARTMENT OF HISTORY AND ARCHIVES	-	154
DEPARTMENT OF HISTORIC PRESERVATION	-	1
IOWA STATE TRAVELING LIBRARY	1.2	3,631
IOWA STATE ARTS COUNCIL	-	29
STATE MERIT EMPLOYMENT DEPARTMENT	.1	344
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	107
COMMISSION ON THE AGING	-	120
BOARD OF REGENTS	-	97
ALL OTHER STATE AGENCIES	5.6	17,426
	<u>100.0%</u>	<u>\$311,875</u>
GRAND TOTAL		

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF GENERAL SERVICES

CENTRAL COMMUNICATIONS

YEAR ENDING JUNE 30, 1977Part I
COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Salaries and Benefits	1100-1317	\$ 110,290	
Communications Services	-	1,255,215	
Support and Maintenance	2110-2669	<u>3,663</u>	
TOTAL			\$1,369,168

Additional Allowable Costs:

Space Costs	C-7b, C-8b	\$ 10,029	
Merit Employment Dept. (Direct & Indirect)	C-34b	787	
Data Processing (Indirect)	C-35	(107)	
General Services-Office of the Director	C-42b	3,791	
First Aid Station	C-44b	65	
General Services-Purchasing	C-45b	<u>(88)</u>	
TOTAL ADDITIONAL ALLOWABLE COSTS			\$ <u>14,477</u>
NET ALLOWABLE COSTS			<u>\$1,383,645</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-46b

DEPARTMENT OF GENERAL SERVICES
CENTRAL COMMUNICATIONS

AGENCY	YEAR ENDING JUNE 30, 1977	GROSS ALLOCATION	ORIGINAL BILLING	NET ALLOCATION
OFFICE OF THE GOVERNOR				
Office for Planning and Programming	\$ 24,906	\$ 33,234	\$ (8,328)	
Crime Commission	8,302	11,369	(3,067)	
Office of Economic Opportunity	1,384	2,099	(715)	
Law Enforcement Academy	2,767	3,385	(618)	
Drug Abuse Authority	6,918	9,792	(2,874)	
TREASURER OF STATE	4,151	6,041	(1,890)	
AUDITOR OF STATE	5,535	7,592	(2,057)	
DEPARTMENT OF AGRICULTURE	44,277	58,017	(13,740)	
EXECUTIVE COUNCIL	-	669	(669)	
ATTORNEY GENERAL	33,207	43,195	(9,988)	
STATE COMPTROLLER				
Without Division Identification	8,302	11,580	(3,278)	
Data Processing	8,302	11,694	(3,392)	
DEPARTMENT OF GENERAL SERVICES				
Office of the Director	1,384	1,296	88	
General Administration	2,767	3,344	(577)	
Printing Division	2,767	3,079	(312)	
Educational Radio & TV	23,522	30,368	(6,846)	
Vehicle Dispatcher	1,384	2,019	(635)	
Buildings & Grounds	4,151	4,725	(574)	
Purchasing Division	4,151	5,165	(1,014)	
Communications Division	2,767	4,127	(1,360)	
EMPLOYMENT SECURITY COMMISSION	63,648	83,920	(20,272)	
ENERGY POLICY COUNCIL	4,151	5,573	(1,422)	
IOWA CIVIL RIGHTS COMMISSION	13,836	18,400	(4,564)	
STATE CONSERVATION COMMISSION	51,195	66,763	(15,568)	
IOWA COMMERCE COMMISSION	23,522	30,545	(7,023)	
IOWA NATURAL RESOURCES COUNCIL	5,535	7,796	(2,261)	
IOWA GEOLOGICAL SURVEY	-	-	-	
IOWA DEVELOPMENT COMMISSION	31,824	42,429	(10,605)	
DEPARTMENT OF SOCIAL SERVICES	109,308	143,774	(34,466)	
STATE DEPARTMENT OF HEALTH	69,182	90,985	(21,803)	
DEPARTMENT OF ENVIRONMENTAL QUALITY	16,603	21,675	(5,072)	
IOWA STATE DEPARTMENT OF TRANSPORTATION	66,415	87,423	(21,008)	
DEPARTMENT OF PUBLIC SAFETY	80,251	105,226	(24,975)	
PUBLIC DEFENSE - DISASTER SERVICES DIV.	11,069	13,592	(2,523)	
PUBLIC DEFENSE - MILITARY DIVISION	16,604	21,213	(4,609)	
INDUSTRIAL COMMISSION	4,151	4,825	(674)	
PUBLIC INSTRUCTION - GENERAL OFFICE	83,019	109,609	(26,590)	
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	77,484	101,045	(23,561)	
HIGHER EDUCATION FACILITIES	2,767	2,674	93	
IOWA BUREAU OF LABOR	16,604	22,264	(5,660)	
DEPARTMENT OF HISTORY AND ARCHIVES	2,767	3,036	(269)	
DEPARTMENT OF HISTORIC PRESERVATION	-	-	-	
IOWA STATE TRAVELING LIBRARY	5,535	7,802	(2,267)	
IOWA STATE ARTS COUNCIL	4,151	5,255	(1,104)	
STATE MERIT EMPLOYMENT DEPARTMENT	8,302	11,056	(2,754)	
IOWA COMMISSION FOR THE BLIND	1,384	1,908	(524)	
COMMISSION ON ALCOHOLISM	6,918	8,313	(1,395)	
COMMISSION ON THE AGING	5,535	7,311	(1,776)	
BOARD OF REGENTS	172,955	227,594	(54,639)	
ALL OTHER STATE AGENCIES	237,986	313,465	(75,479)	
GRAND TOTAL	\$1,383,645	\$1,818,261	\$ (434,616)	

DEPARTMENT OF GENERAL SERVICES
CENTRAL COMMUNICATIONS

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ORIGINAL BILLING</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	1.8	\$ 33,234
Crime Commission	.6	11,369
Office of Economic Opportunity	.1	2,099
Law Enforcement Academy	.2	3,385
Drug Abuse Authority	.5	9,792
TREASURER OF STATE	.3	6,041
AUDITOR OF STATE	.4	7,592
DEPARTMENT OF AGRICULTURE	3.2	58,017
EXECUTIVE COUNCIL	-	669
ATTORNEY GENERAL	2.4	43,195
STATE COMPTROLLER		
Without Division Identification	.6	11,580
Data Processing	.6	11,694
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.1	1,296
General Administration	.2	3,344
Printing Division	.2	3,079
Educational Radio & TV	1.7	30,368
Vehicle Dispatcher	.1	2,019
Buildings & Grounds	.3	4,725
Purchasing Division	.3	5,165
Communications Division	.2	4,127
EMPLOYMENT SECURITY COMMISSION	4.6	83,920
ENERGY POLICY COUNCIL	.3	5,573
IOWA CIVIL RIGHTS COMMISSION	1.0	18,400
STATE CONSERVATION COMMISSION	3.7	66,763
IOWA COMMERCE COMMISSION	1.7	30,545
IOWA NATURAL RESOURCES COUNCIL	.4	7,796
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	2.3	42,429
DEPARTMENT OF SOCIAL SERVICES	7.9	143,774
STATE DEPARTMENT OF HEALTH	5.0	90,985
DEPARTMENT OF ENVIRONMENTAL QUALITY	1.2	21,675
IOWA STATE DEPARTMENT OF TRANSPORTATION	4.8	87,423
DEPARTMENT OF PUBLIC SAFETY	5.8	105,226
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.8	13,592
PUBLIC DEFENSE - MILITARY DIVISION	1.2	21,213
INDUSTRIAL COMMISSION	.3	4,825
PUBLIC INSTRUCTION - GENERAL OFFICE	6.0	109,609
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	5.6	101,045
HIGHER EDUCATION FACILITIES	.2	2,674
IOWA BUREAU OF LABOR	1.2	22,264
DEPARTMENT OF HISTORY AND ARCHIVES	.2	3,036
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	.4	7,802
IOWA STATE ARTS COUNCIL	.3	5,255
STATE MERIT EMPLOYMENT DEPARTMENT	.6	11,056
IOWA COMMISSION FOR THE BLIND	.1	1,908
COMMISSION ON ALCOHOLISM	.5	8,313
COMMISSION ON THE AGING	.4	7,311
BOARD OF REGENTS	12.5	227,594
ALL OTHER STATE AGENCIES	17.2	313,465
GRAND TOTAL	100.0%	\$1,818,261

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

GENERAL SERVICES-ADMINISTRATION DIVISION

OFFICE AND JANITORIAL SUPPLIES

YEAR ENDING JUNE 30, 1977Part I
COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Salaries and Benefits	-	\$ 54,139
Purchase of Supplies	-	482,081
Support and Maintenance	-	<u>4,126</u>

NET ALLOWABLE COSTS

\$540,346

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-47b

GENERAL SERVICES-ADMINISTRATION DIVISION
OFFICE AND JANITORIAL SUPPLIES

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>GROSS</u> <u>ALLOCATION</u>	<u>ORIGINAL</u> <u>BILLING</u>	<u>NET</u> <u>ALLOCATION</u>
OFFICE OF THE GOVERNOR				
Office for Planning and Programming	\$ 8,646	\$ 7,682	\$ 964	
Crime Commission	2,702	2,481	221	
Office of Economic Opportunity	-	-	-	
Law Enforcement Academy	4,863	4,560	303	
Drug Abuse Authority	5,403	4,814	589	
TREASURER OF STATE	1,621	1,523	98	
AUDITOR OF STATE	14,589	13,551	1,038	
DEPARTMENT OF AGRICULTURE	11,347	10,485	862	
EXECUTIVE COUNCIL	540	177	363	
ATTORNEY GENERAL	7,024	6,518	506	
STATE COMPTROLLER				
Without Division Identification	4,323	4,051	272	
Data Processing	2,702	2,503	199	
DEPARTMENT OF GENERAL SERVICES				
Office of the Director	540	647	(107)	
General Administration	540	537	3	
Printing Division	8,105	7,649	456	
Educational Radio & TV	4,323	4,142	181	
Vehicle Dispatcher	540	679	(139)	
Buildings & Grounds	1,081	898	183	
Purchasing Division	1,621	1,400	221	
Communications Division	540	643	(103)	
EMPLOYMENT SECURITY COMMISSION	49,172	45,244	3,928	
ENERGY POLICY COUNCIL	1,621	1,521	100	
IOWA CIVIL RIGHTS COMMISSION	3,782	3,388	394	
STATE CONSERVATION COMMISSION	15,130	14,184	946	
IOWA COMMERCE COMMISSION	11,888	11,048	840	
IOWA NATURAL RESOURCES COUNCIL	3,242	2,755	487	
IOWA GEOLOGICAL SURVEY	-	114	(114)	
IOWA DEVELOPMENT COMMISSION	4,863	4,297	566	
DEPARTMENT OF SOCIAL SERVICES	19,452	17,729	1,723	
STATE DEPARTMENT OF HEALTH	44,849	41,557	3,292	
DEPARTMENT OF ENVIRONMENTAL QUALITY	7,565	7,201	364	
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-	-	
DEPARTMENT OF PUBLIC SAFETY	41,067	37,715	3,352	
PUBLIC DEFENSE - DISASTER SERVICES DIV.	1,621	1,252	369	
PUBLIC DEFENSE - MILITARY DIVISION	5,944	5,612	332	
INDUSTRIAL COMMISSION	2,161	1,871	290	
PUBLIC INSTRUCTION - GENERAL OFFICE	20,533	19,023	1,510	
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	60,519	56,087	4,432	
HIGHER EDUCATION FACILITIES	1,081	1,142	(61)	
IOWA BUREAU OF LABOR	4,863	4,556	307	
DEPARTMENT OF HISTORY AND ARCHIVES	12,428	11,627	801	
DEPARTMENT OF HISTORIC PRESERVATION	-	42	(42)	
IOWA STATE TRAVELING LIBRARY	5,403	5,127	276	
IOWA STATE ARTS COUNCIL	1,081	1,134	(53)	
STATE MERIT EMPLOYMENT DEPARTMENT	5,944	5,606	338	
IOWA COMMISSION FOR THE BLIND	3,242	2,782	460	
COMMISSION ON ALCOHOLISM	1,621	1,493	128	
COMMISSION ON THE AGING	1,621	1,612	9	
BOARD OF REGENTS	2,702	2,560	142	
ALL OTHER STATE AGENCIES				
	125,901	115,791	10,110	
GRAND TOTAL	\$540,346	\$499,010	\$41,336	

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-47c

GENERAL SERVICES-ADMINISTRATION DIVISION
OFFICE AND JANITORIAL SUPPLIES

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ORIGINAL BILLING</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	1.6	\$ 7,682
Crime Commission	.5	2,481
Office of Economic Opportunity	-	-
Law Enforcement Academy	.9	4,560
Drug Abuse Authority	1.0	4,814
TREASURER OF STATE	.3	1,523
AUDITOR OF STATE	2.7	13,551
DEPARTMENT OF AGRICULTURE	2.1	10,485
EXECUTIVE COUNCIL	.1	177
ATTORNEY GENERAL	1.3	6,518
STATE COMPTROLLER		
Without Division Identification	.8	4,051
Data Processing	.5	2,503
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.1	647
General Administration	.1	537
Printing Division	1.5	7,649
Educational Radio & TV	.8	4,142
Vehicle Dispatcher	.1	679
Buildings & Grounds	.2	898
Purchasing Division	.3	1,400
Communications Division	.1	643
EMPLOYMENT SECURITY COMMISSION	9.1	45,244
ENERGY POLICY COUNCIL	.3	1,521
IOWA CIVIL RIGHTS COMMISSION	.7	3,388
STATE CONSERVATION COMMISSION	2.8	14,184
IOWA COMMERCE COMMISSION	2.2	11,048
IOWA NATURAL RESOURCES COUNCIL	.6	2,755
IOWA GEOLOGICAL SURVEY	-	114
IOWA DEVELOPMENT COMMISSION	.9	4,297
DEPARTMENT OF SOCIAL SERVICES	3.6	17,729
STATE DEPARTMENT OF HEALTH	8.3	41,557
DEPARTMENT OF ENVIRONMENTAL QUALITY	1.4	7,201
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	7.6	37,715
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.3	1,252
PUBLIC DEFENSE - MILITARY DIVISION	1.1	5,612
INDUSTRIAL COMMISSION	.4	1,871
PUBLIC INSTRUCTION - GENERAL OFFICE	3.8	19,023
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	11.2	56,087
HIGHER EDUCATION FACILITIES	.2	1,142
IOWA BUREAU OF LABOR	.9	4,556
DEPARTMENT OF HISTORY AND ARCHIVES	2.3	11,627
DEPARTMENT OF HISTORIC PRESERVATION	-	42
IOWA STATE TRAVELING LIBRARY	1.0	5,127
IOWA STATE ARTS COUNCIL	.2	1,134
STATE MERIT EMPLOYMENT DEPARTMENT	1.1	5,606
IOWA COMMISSION FOR THE BLIND	.6	2,782
COMMISSION ON ALCOHOLISM	.3	1,493
COMMISSION ON THE AGING	.3	1,612
BOARD OF REGENTS	.5	2,560
ALL OTHER STATE AGENCIES	23.3	115,791
GRAND TOTAL	100.0%	\$499,010

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

GENERAL SERVICES-ADMINISTRATION DIVISION

CENTRAL MAIL SERVICES

YEAR ENDING JUNE 30, 1977Part I
COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Salaries and Benefits	1100-1317	\$ 149,354	
Support and Maintenance	2110-2623	7,892	
Postage	2212	<u>1,077,330</u>	
TOTAL			\$1,234,576

Additional Allowable Costs:

Space Costs

C-7b, C-8b

C-11b \$ 9,872

Department of General Services-Office
of the Director

C-42b 5,103

Department of General Services-General
AdministrationC-43a 46,716

TOTAL ADDITIONAL ALLOWABLE COSTS

\$ 61,691

NET ALLOWABLE COSTS

\$1,296,267

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-48b

GENERAL SERVICES-ADMINISTRATION DIVISION
CENTRAL MAIL SERVICE

AGENCY	YEAR ENDING JUNE 30, 1977	GROSS ALLOCATION	ORIGINAL BILLING	NET. ALLOCATION
OFFICE OF THE GOVERNOR				
Office for Planning and Programming		\$ 23,333	\$ 19,828	\$ 3,505
Crime Commission		3,889	3,239	650
Office of Economic Opportunity		-	-	-
Law Enforcement Academy		5,185	4,225	960
Drug Abuse Authority		2,592	2,449	143
TREASURER OF STATE		3,889	3,567	322
AUDITOR OF STATE		18,148	15,314	2,834
DEPARTMENT OF AGRICULTURE		59,628	49,703	9,925
EXECUTIVE COUNCIL		-	153	(153)
ATTORNEY GENERAL		12,962	10,657	2,305
STATE COMPTROLLER				
Without Division Identification		9,074	7,061	2,013
Data Processing		-	434	(434)
DEPARTMENT OF GENERAL SERVICES				
Office of the Director		-	173	(173)
General Administration		-	688	(688)
Printing Division		29,814	25,185	4,629
Educational Radio & TV		11,666	9,588	2,078
Vehicle Dispatcher		3,889	3,290	599
Buildings & Grounds		-	64	(64)
Purchasing Division		18,148	15,324	2,824
Communications Division		-	310	(310)
EMPLOYMENT SECURITY COMMISSION		2,592	2,364	228
ENERGY POLICY COUNCIL		6,481	5,717	764
IOWA CIVIL RIGHTS COMMISSION		7,778	6,328	1,450
STATE CONSERVATION COMMISSION		124,442	103,148	21,294
IOWA COMMERCE COMMISSION		18,148	14,779	3,369
IOWA NATURAL RESOURCES COUNCIL		3,889	2,987	902
IOWA GEOLOGICAL SURVEY		-	-	-
IOWA DEVELOPMENT COMMISSION		37,592	31,165	6,427
DEPARTMENT OF SOCIAL SERVICES		146,478	121,244	25,234
STATE DEPARTMENT OF HEALTH		94,627	78,860	15,767
DEPARTMENT OF ENVIRONMENTAL QUALITY		22,036	18,546	3,490
IOWA STATE DEPARTMENT OF TRANSPORTATION		-	-	-
DEPARTMENT OF PUBLIC SAFETY		66,110	54,348	11,762
PUBLIC DEFENSE - DISASTER SERVICES DIV.		3,889	2,672	1,217
PUBLIC DEFENSE - MILITARY DIVISION		2,592	1,810	782
INDUSTRIAL COMMISSION		9,074	6,957	2,117
PUBLIC INSTRUCTION - GENERAL OFFICE		104,998	86,642	18,356
PUBLIC INSTRUCTION - VOCATIONAL REHAB.		98,516	82,012	16,504
HIGHER EDUCATION FACILITIES		10,370	8,463	1,907
IOWA BUREAU OF LABOR		18,148	14,931	3,217
DEPARTMENT OF HISTORY AND ARCHIVES		2,592	1,598	994
DEPARTMENT OF HISTORIC PRESERVATION		-	-	-
IOWA STATE TRAVELING LIBRARY		11,666	9,866	1,800
IOWA STATE ARTS COUNCIL		7,778	6,444	1,334
STATE MERIT EMPLOYMENT DEPARTMENT		19,444	16,119	3,325
IOWA COMMISSION FOR THE BLIND		10,370	8,886	1,484
COMMISSION ON ALCOHOLISM		3,889	3,256	633
COMMISSION ON THE AGING		3,889	3,700	189
BOARD OF REGENTS		3,889	2,936	953
ALL OTHER STATE AGENCIES		252,773	210,300	42,473
GRAND TOTAL		\$1,296,267	\$1,077,330	\$218,937

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-48c

GENERAL SERVICES-ADMINISTRATION DIVISION
CENTRAL MAIL SERVICE

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ORIGINAL BILLING</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	1.8	\$ 19,828
Crime Commission	.3	3,239
Office of Economic Opportunity	-	-
Law Enforcement Academy	.4	4,225
Drug Abuse Authority	.2	2,449
TREASURER OF STATE	.3	3,567
AUDITOR OF STATE	1.4	15,314
DEPARTMENT OF AGRICULTURE	4.6	49,703
EXECUTIVE COUNCIL	-	153
ATTORNEY GENERAL	1.0	10,657
STATE COMPTROLLER		
Without Division Identification	.7	7,061
Data Processing	-	434
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	173
General Administration	-	688
Printing Division	2.3	25,185
Educational Radio & TV	.9	9,588
Vehicle Dispatcher	.3	3,290
Buildings & Grounds	-	64
Purchasing Division	1.4	15,324
Communications Division	-	310
EMPLOYMENT SECURITY COMMISSION	.2	2,364
ENERGY POLICY COUNCIL	.5	5,717
IOWA CIVIL RIGHTS COMMISSION	.6	6,328
STATE CONSERVATION COMMISSION	9.6	103,148
IOWA COMMERCE COMMISSION	1.4	14,779
IOWA NATURAL RESOURCES COUNCIL	.3	2,987
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	2.9	31,165
DEPARTMENT OF SOCIAL SERVICES	11.3	121,244
STATE DEPARTMENT OF HEALTH	7.3	78,860
DEPARTMENT OF ENVIRONMENTAL QUALITY	1.7	18,546
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	5.1	54,348
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.3	2,672
PUBLIC DEFENSE - MILITARY DIVISION	.2	1,810
INDUSTRIAL COMMISSION	.7	6,957
PUBLIC INSTRUCTION - GENERAL OFFICE	8.1	86,642
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	7.6	82,012
HIGHER EDUCATION FACILITIES	.8	8,463
IOWA BUREAU OF LABOR	1.4	14,931
DEPARTMENT OF HISTORY AND ARCHIVES	.2	1,598
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	.9	9,866
IOWA STATE ARTS COUNCIL	.6	6,444
STATE MERIT EMPLOYMENT DEPARTMENT	1.5	16,119
IOWA COMMISSION FOR THE BLIND	.8	8,886
COMMISSION ON ALCOHOLISM	.3	3,256
COMMISSION ON THE AGING	.3	3,700
BOARD OF REGENTS	.3	2,936
ALL OTHER STATE AGENCIES	19.5	210,300
GRAND TOTAL	<u>100.0%</u>	<u>\$1,077,330</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

STATE COMPTROLLER

PRE-AUDIT

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>		
Salaries and Benefits	-	\$88,175	
Support and Maintenance	-	<u>3,598</u>	
TOTAL			\$91,773
Additional Allowable Costs:			
Space Costs	C-8b	\$ 4,869	
Equipment Depreciation	-	<u>782</u>	
TOTAL ADDITIONAL ALLOWABLE COSTS			\$ <u>5,651</u>
NET ALLOWABLE COSTS			<u>\$97,424</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-49b

STATE COMPTROLLER
PRE-AUDITPart II
ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	1.8	\$ 1,754
Crime Commission	.4	390
Office of Economic Opportunity	-	-
Law Enforcement Academy	.4	390
Drug Abuse Authority	.5	487
TREASURER OF STATE	.3	292
AUDITOR OF STATE	1.3	1,267
DEPARTMENT OF AGRICULTURE	1.8	1,754
EXECUTIVE COUNCIL	.1	97
ATTORNEY GENERAL	.9	877
STATE COMPTROLLER		
Without Division Identification	2.8	2,728
Data Processing	.3	292
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.2	195
General Administration	.2	195
Printing Division	.2	195
Educational Radio & TV	2.3	2,241
Vehicle Dispatcher	3.0	2,922
Buildings & Grounds	.2	195
Purchasing Division	12.3	11,983
Communications Division	.5	487
EMPLOYMENT SECURITY COMMISSION	7.3	7,112
ENERGY POLICY COUNCIL	.2	195
IOWA CIVIL RIGHTS COMMISSION	.3	292
STATE CONSERVATION COMMISSION	11.9	11,593
IOWA COMMERCE COMMISSION	.7	682
IOWA NATURAL RESOURCES COUNCIL	.4	390
IOWA GEOLOGICAL SURVEY	.4	390
IOWA DEVELOPMENT COMMISSION	.9	877
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	5.0	4,871
DEPARTMENT OF ENVIRONMENTAL QUALITY	1.2	1,169
IOWA STATE DEPARTMENT OF TRANSPORTATION	.1	97
DEPARTMENT OF PUBLIC SAFETY	5.7	5,553
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.4	390
PUBLIC DEFENSE - MILITARY DIVISION	1.8	1,754
INDUSTRIAL COMMISSION	.8	779
PUBLIC INSTRUCTION - GENERAL OFFICE	2.9	2,825
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	4.4	4,287
HIGHER EDUCATION FACILITIES	.5	487
IOWA BUREAU OF LABOR	.6	584
DEPARTMENT OF HISTORY AND ARCHIVES	.7	682
DEPARTMENT OF HISTORIC PRESERVATION	.2	195
IOWA STATE TRAVELING LIBRARY	.5	487
IOWA STATE ARTS COUNCIL	1.0	974
STATE MERIT EMPLOYMENT DEPARTMENT	.4	390
IOWA COMMISSION FOR THE BLIND	1.2	1,169
COMMISSION ON ALCOHOLISM	.5	487
COMMISSION ON THE AGING	.5	487
BOARD OF REGENTS	.4	390
ALL OTHER STATE AGENCIES	19.6	19,095
	<u>100.0%</u>	<u>\$97,424</u>
GRAND TOTAL		

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-49c

STATE COMPTROLLER

PRE-AUDIT

Part III

ALLOCATION BASE DETERMINATION

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>PERCENT</u>	<u>NO. OF CLAIMS</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming	1.8	3,822	
Crime Commission	.4	959	
Office of Economic Opportunity	-	64	
Law Enforcement Academy	.4	764	
Drug Abuse Authority	.5	1,099	
TREASURER OF STATE	.3	687	
AUDITOR OF STATE	1.3	2,940	
DEPARTMENT OF AGRICULTURE	1.8	3,942	
EXECUTIVE COUNCIL	.1	158	
ATTORNEY GENERAL	.9	1,912	
STATE COMPTROLLER			
Without Division Identification	2.8	6,224	
Data Processing	.3	709	
DEPARTMENT OF GENERAL SERVICES			
Office of the Director	.2	459	
General Administration	.2	497	
Printing Division	.2	415	
Educational Radio & TV	2.3	5,003	
Vehicle Dispatcher	3.0	6,511	
Buildings & Grounds	.2	430	
Purchasing Division	12.3	26,815	
Communications Division	.5	1,061	
EMPLOYMENT SECURITY COMMISSION	7.3	15,819	
ENERGY POLICY COUNCIL	.2	485	
IOWA CIVIL RIGHTS COMMISSION	.3	659	
STATE CONSERVATION COMMISSION	11.9	25,836	
IOWA COMMERCE COMMISSION	.7	1,545	
IOWA NATURAL RESOURCES COUNCIL	.4	789	
IOWA GEOLOGICAL SURVEY	.4	801	
IOWA DEVELOPMENT COMMISSION	.9	1,954	
DEPARTMENT OF SOCIAL SERVICES	-	-	
STATE DEPARTMENT OF HEALTH	5.0	10,815	
DEPARTMENT OF ENVIRONMENTAL QUALITY	1.2	2,526	
IOWA STATE DEPARTMENT OF TRANSPORTATION	.1	174	
DEPARTMENT OF PUBLIC SAFETY	5.7	12,417	
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.4	809	
PUBLIC DEFENSE - MILITARY DIVISION	1.8	3,901	
INDUSTRIAL COMMISSION	.8	1,691	
PUBLIC INSTRUCTION - GENERAL OFFICE	2.9	6,411	
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	4.4	9,528	
HIGHER EDUCATION FACILITIES	.5	1,162	
IOWA BUREAU OF LABOR	.6	1,300	
DEPARTMENT OF HISTORY AND ARCHIVES	.7	1,452	
DEPARTMENT OF HISTORIC PRESERVATION	.2	428	
IOWA STATE TRAVELING LIBRARY	.5	1,050	
IOWA STATE ARTS COUNCIL	1.0	2,118	
STATE MERIT EMPLOYMENT DEPARTMENT	.4	800	
IOWA COMMISSION FOR THE BLIND	1.2	2,574	
COMMISSION ON ALCOHOLISM	.5	1,128	
COMMISSION ON THE AGING	.5	1,037	
BOARD OF REGENTS	.4	799	
ALL OTHER STATE AGENCIES	19.6	42,674	
GRAND TOTAL	100.0%	\$217,153	

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

AUDITOR OF STATE

YEAR ENDING JUNE 30, 1977

Part I <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO. OR SCHEDULE</u>		
Salaries and Benefits	1110-1317	\$996,511	
Support and Maintenance	2001-3901	<u>180,544</u>	
TOTAL			\$1,177,055
Additional Allowable Costs:*			
Space Costs	C-13b	\$ 11,386	
Equipment Depreciation	-	9,217	
Data Processing Direct & Indirect	C-35	170	
Warrant Writing	C-40b	149	
First Aid Station	C-44b	253	
General Services-Purchasing	C-45b	(1)	
Central Communications	C-46b	(1,138)	
Office and Janitorial Supplies	C-47b	574	
Central Mail Unit	C-48b	1,567	
Pre-Audit of Claims	C-49b	<u>701</u>	
TOTAL ADDITIONAL ALLOWABLE COSTS			\$ 22,878
Services or Costs Not Allowable:			
Equipment Purchases (net of deletions)	2611-2662	\$ 17,668	
Refunds and Reimbursements	0301-0657	111,908	
Costs Determined Not to be Applicable to Audits of State Agencies:			
Costs Included Above for CETA Audits	-	45,095	
Salaries and Benefits	-	172,494	
Travel	-	8,947	
Support and Maintenance	-	<u>681</u>	
TOTAL SERVICES OR COSTS NOT ALLOWABLE			\$ 356,793
NET ALLOWABLE COSTS			<u>\$ 843,140</u>

* The additional allowable costs are reflected at 55.3% of the total for the Auditor of State.

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-50b

AUDITOR OF STATE

Part II

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	3.7	\$ 31,196
Crime Commission	2.6	21,922
Office of Economic Opportunity	-	-
Law Enforcement Academy	.2	1,686
Drug Abuse Authority	.7	5,902
TREASURER OF STATE	1.4	11,804
AUDITOR OF STATE	.4	3,372
DEPARTMENT OF AGRICULTURE	1.1	9,275
EXECUTIVE COUNCIL	.3	2,529
ATTORNEY GENERAL	.5	4,216
STATE COMPTROLLER		
Without Division Identification	.3	2,529
Data Processing	.1	843
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	.2	1,686
Printing Division	-	-
Educational Radio & TV	2.8	23,608
Vehicle Dispatcher	.7	5,902
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	3.9	32,882
ENERGY POLICY COUNCIL	.2	1,686
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	1.6	13,490
IOWA COMMERCE COMMISSION	.8	6,745
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	.1	843
IOWA DEVELOPMENT COMMISSION	.2	1,686
DEPARTMENT OF SOCIAL SERVICES	11.5	96,961
STATE DEPARTMENT OF HEALTH	1.8	15,176
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	5.9	49,745
DEPARTMENT OF PUBLIC SAFETY	2.8	23,608
PUBLIC DEFENSE - DISASTER SERVICES DIV.	2.4	20,235
PUBLIC DEFENSE - MILITARY DIVISION	.7	5,902
INDUSTRIAL COMMISSION	.1	843
PUBLIC INSTRUCTION - GENERAL OFFICE	20.3	171,157
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	.1	843
HIGHER EDUCATION FACILITIES	.3	2,529
IOWA BUREAU OF LABOR	.1	843
DEPARTMENT OF HISTORY AND ARCHIVES	.3	2,529
DEPARTMENT OF HISTORIC PRESERVATION	.3	2,529
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	.2	1,686
STATE MERIT EMPLOYMENT DEPARTMENT	.4	3,372
IOWA COMMISSION FOR THE BLIND	.1	843
COMMISSION ON ALCOHOLISM	2.7	22,765
COMMISSION ON THE AGING	2.4	20,235
BOARD OF REGENTS	12.5	105,392
ALL OTHER STATE AGENCIES	13.3	112,145
GRAND TOTAL	100.0%	\$843,140

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-50c

AUDITOR OF STATE

Part III

ALLOCATION BASE DETERMINATION

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>PERCENT</u>	<u>PROFESSIONAL MAN HOURS</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming	3.7	2,713	
Crime Commission	2.6	1,873	
Office of Economic Opportunity	-	-	
Law Enforcement Academy	.2	126	
Drug Abuse Authority	.7	525	
TREASURER OF STATE	1.4	999	
AUDITOR OF STATE	.4	292	
DEPARTMENT OF AGRICULTURE	1.1	803	
EXECUTIVE COUNCIL	.3	192	
ATTORNEY GENERAL	.5	332	
STATE COMPTROLLER			
Without Division Identification	.3	254	
Data Processing	.1	61	
DEPARTMENT OF GENERAL SERVICES			
Office of the Director	-	-	
General Administration	.2	180	
Printing Division	-	-	
Educational Radio & TV	2.8	2,048	
Vehicle Dispatcher	.7	515	
Buildings & Grounds	-	-	
Purchasing Division	-	-	
Communications Division	-	-	
EMPLOYMENT SECURITY COMMISSION	3.9	2,836	
ENERGY POLICY COUNCIL	.2	116	
IOWA CIVIL RIGHTS COMMISSION	-	8	
STATE CONSERVATION COMMISSION	1.6	1,201	
IOWA COMMERCE COMMISSION	.8	616	
IOWA NATURAL RESOURCES COUNCIL	-	-	
IOWA GEOLOGICAL SURVEY	.1	46	
IOWA DEVELOPMENT COMMISSION	.2	115	
DEPARTMENT OF SOCIAL SERVICES	11.5	8,344	
STATE DEPARTMENT OF HEALTH	1.8	1,320	
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	2	
IOWA STATE DEPARTMENT OF TRANSPORTATION	5.9	4,281	
DEPARTMENT OF PUBLIC SAFETY	2.8	2,014	
PUBLIC DEFENSE - DISASTER SERVICES DIV.	2.4	1,752	
PUBLIC DEFENSE - MILITARY DIVISION	.7	536	
INDUSTRIAL COMMISSION	.1	48	
PUBLIC INSTRUCTION - GENERAL OFFICE	20.3	14,774	
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	.1	96	
HIGHER EDUCATION FACILITIES	.3	195	
IOWA BUREAU OF LABOR	.1	48	
DEPARTMENT OF HISTORY AND ARCHIVES	.3	220	
DEPARTMENT OF HISTORIC PRESERVATION	.3	228	
IOWA STATE TRAVELING LIBRARY	-	-	
IOWA STATE ARTS COUNCIL	.2	120	
STATE MERIT EMPLOYMENT DEPARTMENT	.4	285	
IOWA COMMISSION FOR THE BLIND	.1	58	
COMMISSION ON ALCOHOLISM	2.7	2,002	
COMMISSION ON THE AGING	2.4	1,782	
BOARD OF REGENTS	12.5	9,140	
ALL OTHER STATE AGENCIES	13.3	9,726	
	<u>100.0%</u>	<u>72,822</u>	

GRAND TOTAL

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF GENERAL SERVICES

STATE VEHICLE DISPATCHER

YEAR ENDING JUNE 30, 1977

Part I <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO. OR SCHEDULE</u>		
Salaries and Benefits	1100-1317	\$	218,176
Parts	2234		481,733
Outside Repairs and Service	2212-2511		299,653
Gasoline	2231		1,619,142
Oil and Grease	2232		52,414
Tires and Tubes	2233		125,833
Equipment Purchased	2653		3,159
Trucks and Autos Purchased	2658		4,102,805
Other Support and Maintenance	2110-2802		<u>218,897</u>
TOTAL			\$7,121,812
Additional Allowable Costs:			
Centralized Payroll	C-52b	\$	275
Equipment Depreciation	-		- <u>1/</u>
Space Costs	C-12b		84,892
Merit Employment Dept. (Direct & Indirect)	C-34b		787
Data Processing (Direct & Indirect)	C-35		23,758
Comptroller-Warrant Processing	C-40b		269
General Services-Office of the Director	C-42b		7,436
First Aid Station	C-44b		98
General Services-Purchasing	C-45b		(803)
Central Communications	C-46b		(635)
Office and Janitorial Supplies	C-47b		(139)
Central Mail	C-48b		599
Pre-Audit of Claims	C-49b		2,922
State Auditor	C-50b		5,902
Depreciation of Autos and Trucks	A-009		<u>2,446,367</u>
TOTAL ADDITIONAL ALLOWABLE COSTS			\$2,571,728
Services or Costs Not Allowable:			
Equipment Purchased	2653	\$	3,159
Trucks and Autos Purchased	2658		4,102,805
Revenue From Sale of Used Tires & Batteries	0750		4,156
Difference Between Sales Price of Used Autos Sold and Their Net Book Value	-		<u>751,130</u>
TOTAL SERVICES OR COSTS NOT ALLOWABLE			\$4,861,250
NET ALLOWABLE COSTS			<u>\$4,832,290</u>

1/ Information Not Available

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-51b

DEPARTMENT OF GENERAL SERVICES
STATE VEHICLE DISPATCHER

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>GROSS</u> <u>ALLOCATION</u>	<u>ORIGINAL</u> <u>BILLING</u>	<u>NET</u> <u>ALLOCATION</u>
OFFICE OF THE GOVERNOR				
Office for Planning and Programming	\$ 9,665	\$ 7,910	\$ 1,755	
Crime Commission	-	-	-	
Office of Economic Opportunity	-	-	-	
Law Enforcement Academy	-	-	-	
Drug Abuse Authority	-	-	-	
TREASURER OF STATE	-	-	-	
AUDITOR OF STATE	-	-	-	
DEPARTMENT OF AGRICULTURE	178,800	183,074	(4,274)	
EXECUTIVE COUNCIL	4,832	3,503	1,329	
ATTORNEY GENERAL	4,832	6,165	(1,333)	
STATE COMPTROLLER				
Without Division Identification	-	-	-	
Data Processing	-	-	-	
DEPARTMENT OF GENERAL SERVICES				
Office of the Director	-	-	-	
General Administration	-	-	-	
Printing Division	-	1,207	(1,207)	
Educational Radio & TV	33,827	36,579	(2,752)	
Vehicle Dispatcher	-	-	-	
Buildings & Grounds	24,162	22,460	1,702	
Purchasing Division	-	-	-	
Communications Division	4,832	2,670	2,162	
EMPLOYMENT SECURITY COMMISSION	53,157	52,158	999	
ENERGY POLICY COUNCIL	-	-	-	
IOWA CIVIL RIGHTS COMMISSION	-	2,370	(2,370)	
STATE CONSERVATION COMMISSION	691,036	703,254	(12,218)	
IOWA COMMERCE COMMISSION	43,492	44,072	(580)	
IOWA NATURAL RESOURCES COUNCIL	-	-	-	
IOWA GEOLOGICAL SURVEY	28,995	28,098	897	
IOWA DEVELOPMENT COMMISSION	9,665	11,470	(1,805)	
DEPARTMENT OF SOCIAL SERVICES	637,879	650,183	(12,304)	
STATE DEPARTMENT OF HEALTH	9,665	12,201	(2,536)	
DEPARTMENT OF ENVIRONMENTAL QUALITY	43,492	42,095	1,397	
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-	-	
DEPARTMENT OF PUBLIC SAFETY	2,169,756	2,208,686	(38,930)	
PUBLIC DEFENSE - DISASTER SERVICES DIV.	4,832	4,160	672	
PUBLIC DEFENSE - MILITARY DIVISION	28,995	27,293	1,702	
INDUSTRIAL COMMISSION	-	-	-	
PUBLIC INSTRUCTION - GENERAL OFFICE	4,832	5,286	(454)	
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	19,330	18,342	988	
HIGHER EDUCATION FACILITIES	-	-	-	
IOWA BUREAU OF LABOR	4,832	3,934	898	
DEPARTMENT OF HISTORY AND ARCHIVES	-	2,167	(2,167)	
DEPARTMENT OF HISTORIC PRESERVATION	-	-	-	
IOWA STATE TRAVELING LIBRARY	14,497	14,372	125	
IOWA STATE ARTS COUNCIL	-	-	-	
STATE MERIT EMPLOYMENT DEPARTMENT	-	-	-	
IOWA COMMISSION FOR THE BLIND	24,162	25,170	(1,008)	
COMMISSION ON ALCOHOLISM	-	-	-	
COMMISSION ON THE AGING	9,665	10,835	(1,170)	
BOARD OF REGENTS	-	1,722	(1,722)	
ALL OTHER STATE AGENCIES	773,058	784,106	(11,048)	
GRAND TOTAL	\$4,832,290	\$4,915,542	\$(83,252)	

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-51c

DEPARTMENT OF GENERAL SERVICES
STATE VEHICLE DISPATCHERPart III
ALLOCATION BASE DETERMINATION

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>PERCENT</u>	<u>ORIGINAL BILLING</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming	.2	\$	7,910
Crime Commission	-		-
Office of Economic Opportunity	-		-
Law Enforcement Academy	-		-
Drug Abuse Authority	-		-
TREASURER OF STATE	-		-
AUDITOR OF STATE	-		-
DEPARTMENT OF AGRICULTURE	3.7		183,074
EXECUTIVE COUNCIL	.1		3,503
ATTORNEY GENERAL	.1		6,165
STATE COMPTROLLER			
Without Division Identification	-		-
Data Processing	-		-
DEPARTMENT OF GENERAL SERVICES			
Office of the Director	-		-
General Administration	-		-
Printing Division	-		1,207
Educational Radio & TV	.7		36,579
Vehicle Dispatcher	-		-
Buildings & Grounds	.5		22,460
Purchasing Division	-		-
Communications Division	.1		2,670
EMPLOYMENT SECURITY COMMISSION	1.1		52,158
ENERGY POLICY COUNCIL	-		-
IOWA CIVIL RIGHTS COMMISSION	-		2,370
STATE CONSERVATION COMMISSION	14.3		703,254
IOWA COMMERCE COMMISSION	.9		44,072
IOWA NATURAL RESOURCES COUNCIL	-		-
IOWA GEOLOGICAL SURVEY	.6		28,098
IOWA DEVELOPMENT COMMISSION	.2		11,470
DEPARTMENT OF SOCIAL SERVICES	13.2		650,183
STATE DEPARTMENT OF HEALTH	.2		12,201
DEPARTMENT OF ENVIRONMENTAL QUALITY	.9		42,095
IOWA STATE DEPARTMENT OF TRANSPORTATION	-		-
DEPARTMENT OF PUBLIC SAFETY	44.9		2,208,686
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.1		4,160
PUBLIC DEFENSE - MILITARY DIVISION	.6		27,293
INDUSTRIAL COMMISSION	-		-
PUBLIC INSTRUCTION - GENERAL OFFICE	.1		5,286
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	.4		18,342
HIGHER EDUCATION FACILITIES	-		-
IOWA BUREAU OF LABOR	.1		3,934
DEPARTMENT OF HISTORY AND ARCHIVES	-		2,167
DEPARTMENT OF HISTORIC PRESERVATION	-		-
IOWA STATE TRAVELING LIBRARY	.3		14,372
IOWA STATE ARTS COUNCIL	-		-
STATE MERIT EMPLOYMENT DEPARTMENT	-		-
IOWA COMMISSION FOR THE BLIND	.5		25,170
COMMISSION ON ALCOHOLISM	-		-
COMMISSION ON THE AGING	.2		10,835
BOARD OF REGENTS	-		1,722
ALL OTHER STATE AGENCIES	16.0		784,106
	<u>100.0%</u>		<u>\$4,915,542</u>
GRAND TOTAL			

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

STATE COMPTROLLER

CENTRALIZED PAYROLL

YEAR ENDING JUNE 30, 1977

Part I <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO. OR SCHEDULE</u>		
Salaries and Benefits	D-21, 1100-1317	\$65,932	
Support and Maintenance	-	<u>17,716</u>	
TOTAL			\$ 83,648
Additional Allowable Costs:			
Space Costs	C-13b	\$ 3,505	
Equipment Depreciation	-	473	
Data Processing (Direct & Indirect)	C-35	<u>187,098</u>	
TOTAL ADDITIONAL ALLOWABLE COSTS			<u>\$191,076</u>
NET ALLOWABLE COSTS			<u>\$274,724</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-52b

Part II
ALLOCATION OF COSTS

STATE COMPTROLLER
 CENTRALIZED PAYROLL
YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	.5	\$ 1,374
Crime Commission	.2	549
Office of Economic Opportunity	-	-
Law Enforcement Academy	.1	275
Drug Abuse Authority	.1	275
TREASURER OF STATE	.1	275
AUDITOR OF STATE	.8	2,198
DEPARTMENT OF AGRICULTURE	1.8	4,945
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	.7	1,923
STATE COMPTROLLER		
Without Division Identification	.3	824
Data Processing	.8	2,198
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	.2	549
Printing Division	.2	549
Educational Radio & TV	.6	1,648
Vehicle Dispatcher	.1	275
Buildings & Grounds	.9	2,473
Purchasing Division	.1	275
Communications Division	.1	275
EMPLOYMENT SECURITY COMMISSION	6.6	18,132
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	.1	275
STATE CONSERVATION COMMISSION	4.1	11,263
IOWA COMMERCE COMMISSION	.6	1,648
IOWA NATURAL RESOURCES COUNCIL	.2	549
IOWA GEOLOGICAL SURVEY	.2	549
IOWA DEVELOPMENT COMMISSION	.4	1,099
DEPARTMENT OF SOCIAL SERVICES	48.7	133,790
STATE DEPARTMENT OF HEALTH	1.8	4,945
DEPARTMENT OF ENVIRONMENTAL QUALITY	.9	2,473
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	4.5	12,362
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.1	275
PUBLIC DEFENSE - MILITARY DIVISION	.8	2,198
INDUSTRIAL COMMISSION	.1	275
PUBLIC INSTRUCTION - GENERAL OFFICE	1.6	4,396
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	3.2	8,791
HIGHER EDUCATION FACILITIES	.1	275
IOWA BUREAU OF LABOR	.4	1,099
DEPARTMENT OF HISTORY AND ARCHIVES	.3	824
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	.2	549
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	.3	824
IOWA COMMISSION FOR THE BLIND	.6	1,648
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	.1	275
BOARD OF REGENTS	.1	275
ALL OTHER STATE AGENCIES	16.4	45,055
	<u>100.0%</u>	<u>\$274,724</u>
GRAND TOTAL		

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-52c

STATE COMPTROLLER
CENTRALIZED PAYROLL

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>AVERAGE NO. OF EMPLOYEES</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	.5	86
Crime Commission	.2	29
Office of Economic Opportunity	-	4
Law Enforcement Academy	.1	22
Drug Abuse Authority	.1	18
TREASURER OF STATE	.1	21
AUDITOR OF STATE	.8	147
DEPARTMENT OF AGRICULTURE	1.8	329
EXECUTIVE COUNCIL	-	1
ATTORNEY GENERAL	.7	125
STATE COMPTROLLER		
Without Division Identification	.3	47
Data Processing	.8	143
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	10
General Administration	.2	33
Printing Division	.2	34
Educational Radio & TV	.6	108
Vehicle Dispatcher	.1	21
Buildings & Grounds	.9	168
Purchasing Division	.1	20
Communications Division	.1	15
EMPLOYMENT SECURITY COMMISSION	6.6	1,210
ENERGY POLICY COUNCIL	-	11
IOWA CIVIL RIGHTS COMMISSION	.1	28
STATE CONSERVATION COMMISSION	4.1	760
IOWA COMMERCE COMMISSION	.6	102
IOWA NATURAL RESOURCES COUNCIL	.2	35
IOWA GEOLOGICAL SURVEY	.2	44
IOWA DEVELOPMENT COMMISSION	.4	68
DEPARTMENT OF SOCIAL SERVICES	48.7	8,942
STATE DEPARTMENT OF HEALTH	1.8	322
DEPARTMENT OF ENVIRONMENTAL QUALITY	.9	159
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	4.5	820
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.1	18
PUBLIC DEFENSE - MILITARY DIVISION	.8	145
INDUSTRIAL COMMISSION	.1	22
PUBLIC INSTRUCTION - GENERAL OFFICE	1.6	295
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	3.2	590
HIGHER EDUCATION FACILITIES	.1	16
IOWA BUREAU OF LABOR	.4	69
DEPARTMENT OF HISTORY AND ARCHIVES	.3	51
DEPARTMENT OF HISTORIC PRESERVATION	-	11
IOWA STATE TRAVELING LIBRARY	.2	37
IOWA STATE ARTS COUNCIL	-	10
STATE MERIT EMPLOYMENT DEPARTMENT	.3	62
IOWA COMMISSION FOR THE BLIND	.6	114
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	.1	20
BOARD OF REGENTS	.1	24
ALL OTHER STATE AGENCIES	16.4	3,011
	<u>100.0%</u>	<u>18,377</u>
GRAND TOTAL		

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

STATE TREASURER

WARRANT REDEMPTION

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Salaries and Benefits	-	\$78,106
Support and Maintenance	-	<u>14,214</u>
TOTAL		\$ 92,320
Additional Allowable Costs:		
Printing	-	\$ 52
Equipment Depreciation	-	- <u>1/</u>
Data Processing	-	101,071
Merit Employment Department	-	238
Space Costs	-	4,380
General Services-Purchasing	-	(37)
Pre-Audit	-	89
Auditor of State	-	3,577
Comptroller-Warrant Writing	-	163
Centralized Mail	-	97
Centralized Payroll	-	83
First Aid Station	-	30
Central Communications	-	(572)
Office & Janitorial Supplies	-	<u>30</u>
TOTAL ADDITIONAL ALLOWABLE COSTS		\$109,201 <u>2/</u>
Services or Costs Not Allowable:		
Reimbursements	-	<u>-</u>
NET ALLOWABLE COSTS		<u><u>\$201,521</u></u>

1/ Information Not Available.2/ With exception of Data Processing, costs reflected here are 30.3% of the total for the Treasurer.

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-53b

Part II
 STATE TREASURER
 WARRANT REDEMPTION

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	.1	\$ 202
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	.1	202
DEPARTMENT OF AGRICULTURE	.3	605
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	.1	202
STATE COMPTROLLER		
Without Division Identification	.3	605
Data Processing	.1	202
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	.2	403
Vehicle Dispatcher	.2	403
Buildings & Grounds	.1	202
Purchasing Division	1.0	2,016
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	39.5	79,630
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	1.1	2,217
IOWA COMMERCE COMMISSION	.1	202
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	.1	202
IOWA DEVELOPMENT COMMISSION	.1	202
DEPARTMENT OF SOCIAL SERVICES	19.9	40,118
STATE DEPARTMENT OF HEALTH	.5	1,008
DEPARTMENT OF ENVIRONMENTAL QUALITY	.2	403
IOWA STATE DEPARTMENT OF TRANSPORTATION	6.1	12,297
DEPARTMENT OF PUBLIC SAFETY	.9	1,814
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	.2	403
INDUSTRIAL COMMISSION	.1	202
PUBLIC INSTRUCTION - GENERAL OFFICE	.7	1,411
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	1.4	2,822
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	.1	202
DEPARTMENT OF HISTORY AND ARCHIVES	.1	202
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	.1	202
IOWA STATE ARTS COUNCIL	.1	202
STATE MERIT EMPLOYMENT DEPARTMENT	.1	202
IOWA COMMISSION FOR THE BLIND	.2	403
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	25.9	52,135
	<u>100.0%</u>	<u>\$201,521</u>
GRAND TOTAL		

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-53c

STATE TREASURER
WARRANT REDEMPTION

Part III

ALLOCATION BASE DETERMINATIONYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>NO. OF WARRANTS</u>	<u>PERCENT</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	6,174	.1
Crime Commission	1,733	-
Office of Economic Opportunity	168	-
Law Enforcement Academy	1,409	-
Drug Abuse Authority	1,549	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	6,459	.1
DEPARTMENT OF AGRICULTURE	14,291	.3
EXECUTIVE COUNCIL	157	-
ATTORNEY GENERAL	5,550	.1
STATE COMPTROLLER		
Without Division Identification	13,254	.3
Data Processing	4,303	.1
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	764	-
General Administration	1,257	-
Printing Division	1,360	-
Educational Radio & TV	7,742	.2
Vehicle Dispatcher	6,892	.2
Buildings & Grounds	4,691	.1
Purchasing Division	41,153	1.0
Communications Division	712	-
EMPLOYMENT SECURITY COMMISSION	1,705,802	39.5
ENERGY POLICY COUNCIL	714	-
IOWA CIVIL RIGHTS COMMISSION	1,361	-
STATE CONSERVATION COMMISSION	44,807	1.1
IOWA COMMERCE COMMISSION	4,068	.1
IOWA NATURAL RESOURCES COUNCIL	1,596	-
IOWA GEOLOGICAL SURVEY	1,894	.1
IOWA DEVELOPMENT COMMISSION	3,449	.1
DEPARTMENT OF SOCIAL SERVICES	858,242	19.9
STATE DEPARTMENT OF HEALTH	22,111	.5
DEPARTMENT OF ENVIRONMENTAL QUALITY	6,465	.2
IOWA STATE DEPARTMENT OF TRANSPORTATION	263,620	6.1
DEPARTMENT OF PUBLIC SAFETY	40,380	.9
PUBLIC DEFENSE - DISASTER SERVICES DIV.	1,246	-
PUBLIC DEFENSE - MILITARY DIVISION	8,432	.2
INDUSTRIAL COMMISSION	1,947	.1
PUBLIC INSTRUCTION - GENERAL OFFICE	31,454	.7
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	59,400	1.4
HIGHER EDUCATION FACILITIES	1,490	-
IOWA BUREAU OF LABOR	3,104	.1
DEPARTMENT OF HISTORY AND ARCHIVES	2,737	.1
DEPARTMENT OF HISTORIC PRESERVATION	601	-
IOWA STATE TRAVELING LIBRARY	2,038	.1
IOWA STATE ARTS COUNCIL	1,939	.1
STATE MERIT EMPLOYMENT DEPARTMENT	2,360	.1
IOWA COMMISSION FOR THE BLIND	7,802	.2
COMMISSION ON ALCOHOLISM	1,474	-
COMMISSION ON THE AGING	1,642	-
BOARD OF REGENTS	1,352	-
ALL OTHER STATE AGENCIES	1,117,897	25.9
GRAND TOTAL	<u>\$4,321,042</u>	<u>100.0%</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

GENERAL SERVICES-PRINTING DIVISION

YEAR ENDING JUNE 30, 1977Part I
COSTS TO BE ALLOCATEDACCOUNT NO.
OR SCHEDULE

Salaries and Benefits	1100-1317	\$381,745	
Printing Supplies	2340	462,056	
Other Support and Maintenance	2211-2309, 2341-3306	<u>130,432</u>	
TOTAL			\$974,233

Additional Allowable Costs:

Space Costs	C-7b,C-8b,C-11b,C-10b,C-24b	\$ 67,173	
Equipment Depreciation	-	11,314	
Merit Employment Dept. (Direct & Indirect)	C-34b	1,573	
General Services - Office of the Director	C-42b	13,123	
First Aid Station	C-44b	163	
General Services - Purchasing	C-45b	(575)	
Central Communications	C-46b	(312)	
Office & Janitorial Supplies	C-47b	456	
Central Mail Unit	C-48b	4,629	
Pre-Audit	C-49b	195	
State Auditor	C-50b	-	
Centralized Payroll	C-52b	<u>549</u>	
TOTAL ADDITIONAL ALLOWABLE COSTS			\$ 98,288

Services or Costs Not Allowable:

Reimbursements	0657	\$830,436	
Purchase of Equipment	2423,2623,2653	<u>68,652</u>	
TOTAL SERVICES OR COSTS NOT ALLOWABLE			\$899,088

NET ALLOWABLE COSTS

\$173,433

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-54b

GENERAL SERVICES-PRINTING DIVISION

Part II

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	1.6	\$ 2,775
Crime Commission	1.1	1,908
Office of Economic Opportunity	-	-
Law Enforcement Academy	.2	347
Drug Abuse Authority	.2	347
TREASURER OF STATE	.1	173
AUDITOR OF STATE	.5	867
DEPARTMENT OF AGRICULTURE	2.3	3,989
EXECUTIVE COUNCIL	.1	173
ATTORNEY GENERAL	1.2	2,081
STATE COMPTROLLER		
Without Division Identification	.7	1,214
Data Processing	3.6	6,244
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.1	173
General Administration	-	-
Printing Division	2.2	3,815
Educational Radio & TV	1.5	2,602
Vehicle Dispatcher	.1	173
Buildings & Grounds	-	-
Purchasing Division	.8	1,388
Communications Division	.1	173
EMPLOYMENT SECURITY COMMISSION	8.9	15,436
ENERGY POLICY COUNCIL	1.0	1,734
IOWA CIVIL RIGHTS COMMISSION	.2	347
STATE CONSERVATION COMMISSION	6.2	10,753
IOWA COMMERCE COMMISSION	.6	1,041
IOWA NATURAL RESOURCES COUNCIL	.2	347
IOWA GEOLOGICAL SURVEY	.8	1,387
IOWA DEVELOPMENT COMMISSION	6.0	10,406
DEPARTMENT OF SOCIAL SERVICES	6.4	11,100
STATE DEPARTMENT OF HEALTH	3.7	6,417
DEPARTMENT OF ENVIRONMENTAL QUALITY	1.1	1,908
IOWA STATE DEPARTMENT OF TRANSPORTATION	1.2	2,081
DEPARTMENT OF PUBLIC SAFETY	2.9	5,030
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.2	347
PUBLIC DEFENSE - MILITARY DIVISION	.3	520
INDUSTRIAL COMMISSION	.3	520
PUBLIC INSTRUCTION - GENERAL OFFICE	6.3	10,926
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	1.2	2,081
HIGHER EDUCATION FACILITIES	.2	347
IOWA BUREAU OF LABOR	.7	1,214
DEPARTMENT OF HISTORY AND ARCHIVES	.7	1,214
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	.5	867
IOWA STATE ARTS COUNCIL	.6	1,041
STATE MERIT EMPLOYMENT DEPARTMENT	.8	1,387
IOWA COMMISSION FOR THE BLIND	1.1	1,908
COMMISSION ON ALCOHOLISM	.4	694
COMMISSION ON THE AGING	.2	347
BOARD OF REGENTS	.4	694
ALL OTHER STATE AGENCIES	30.5	52,897
	<u>100.0%</u>	<u>\$173,433</u>
GRAND TOTAL		

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-54c

Part III GENERAL SERVICES-PRINTING DIVISION
ALLOCATION BASE DETERMINATION

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>PERCENT</u>	<u>ORIGINAL BILLINGS</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming	1.6	\$	45,736
Crime Commission	1.1		30,275
Office of Economic Opportunity	-		72
Law Enforcement Academy	.2		5,711
Drug Abuse Authority	.2		6,060
TREASURER OF STATE	.1		3,989
AUDITOR OF STATE	.5		14,224
DEPARTMENT OF AGRICULTURE	2.3		64,977
EXECUTIVE COUNCIL	.1		1,933
ATTORNEY GENERAL	1.2		33,202
STATE COMPTROLLER			
Without Division Identification	.7		20,001
Data Processing	3.6		100,387
DEPARTMENT OF GENERAL SERVICES			
Office of the Director	.1		2,601
General Administration	0		559
Printing Division	2.2		61,743
Educational Radio & TV	1.5		41,168
Vehicle Dispatcher	.1		3,220
Buildings & Grounds	-		1,024
Purchasing Division	.8		21,470
Communications Division	.1		1,319
EMPLOYMENT SECURITY COMMISSION	8.9		252,598
ENERGY POLICY COUNCIL	1.0		26,766
IOWA CIVIL RIGHTS COMMISSION	.2		6,854
STATE CONSERVATION COMMISSION	6.2		175,966
IOWA COMMERCE COMMISSION	.6		17,249
IOWA NATURAL RESOURCES COUNCIL	.2		6,031
IOWA GEOLOGICAL SURVEY	.8		23,636
IOWA DEVELOPMENT COMMISSION	6.0		170,381
DEPARTMENT OF SOCIAL SERVICES	6.4		181,216
STATE DEPARTMENT OF HEALTH	3.7		105,406
DEPARTMENT OF ENVIRONMENTAL QUALITY	1.1		30,712
IOWA STATE DEPARTMENT OF TRANSPORTATION	1.2		35,034
DEPARTMENT OF PUBLIC SAFETY	2.9		80,918
PUBLIC DEFENSE - DISASTER SERVICES DIV.	.2		4,601
PUBLIC DEFENSE - MILITARY DIVISION	.3		7,825
INDUSTRIAL COMMISSION	.3		8,508
PUBLIC INSTRUCTION - GENERAL OFFICE	6.3		178,060
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	1.2		32,932
HIGHER EDUCATION FACILITIES	.2		6,927
IOWA BUREAU OF LABOR	.7		19,470
DEPARTMENT OF HISTORY AND ARCHIVES	.7		21,029
DEPARTMENT OF HISTORIC PRESERVATION	-		-
IOWA STATE TRAVELING LIBRARY	.5		15,175
IOWA STATE ARTS COUNCIL	.6		17,308
STATE MERIT EMPLOYMENT DEPARTMENT	.8		23,414
IOWA COMMISSION FOR THE BLIND	1.1		31,024
COMMISSION ON ALCOHOLISM	.4		10,885
COMMISSION ON THE AGING	.2		5,706
BOARD OF REGENTS	.4		12,210
ALL OTHER STATE AGENCIES	30.5		860,711
	<u>100.0%</u>		<u>\$2,828,223</u>
GRAND TOTAL			

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
SECONDARY ALLOCATION
GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION
YEAR ENDING JUNE 30, 1977

Part I <u>COSTS TO BE ALLOCATED</u>	ACCOUNT NO. <u>OR SCHEDULE</u>	
Building Space Costs	B-30	\$100,325
Warrant Writing	B-30	135
Merit Employment Department	B-30	(863)
General Services-Office of the Director	B-30	56,137
General Services-First Aid Station	B-30	719
General Services-Purchasing Division	B-30	(503)
General Services-Central Communications	B-30	(574)
General Services-Central Stores	B-30	183
General Services-Central Mail Service	B-30	(64)
Pre-Audit	B-30	195
Auditor of State	B-30	-
General Services-Vehicle Dispatcher	B-30	1,702
Centralized Payroll	B-30	2,473
Treasurer of State	B-30	202
General Services-Printing	B-30	-
NET ALLOWABLE COSTS		<u>\$160,067</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
 SECONDARY ALLOCATION
 GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION
YEAR ENDING JUNE 30, 1977

<u>Part II</u> <u>ALLOCATION OF COSTS</u>	<u>SQUARE</u> <u>FEET</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
James Grimes Office Building	80,440	11.7	\$ 18,728
Employment Security Office Building	110,082	15.9	25,451
Robert Lucas Office Building	174,828	25.3	40,497
Lab Building	57,611	8.3	13,285
Valley Bank Building	87,469	12.7	20,329
Vehicle Dispatcher Building	29,746	4.3	6,883
State Capitol Building	94,958	13.8	22,089
Weights and Measures Building	9,000	1.3	2,081
Citizen's Aide Building	1,572	.2	320
Shell Station	1,458	.2	320
Executive Hills - West	6,322	.9	1,440
Executive Hills - East	7,262	1.1	1,761
Capitol Hills Building	20,000	2.9	4,642
All Other Buildings Served	<u>9,996</u>	<u>1.4</u>	<u>2,241</u>
GRAND TOTAL	<u>690,744</u>	<u>100.0%</u>	<u>\$160,067</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
SECONDARY ALLOCATION
GENERAL SERVICE-BUILDINGS AND GROUNDS DIVISION
JAMES GRIMES OFFICE BUILDING

C-55c

Part II
ALLOCATION OF COSTS

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT 1/</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.8	150
Office and Janitorial Supplies	-	-
Printing Division	9.0	1,686
Educational Radio & TV	1.6	300
Vehicle Dispatcher	-	-
Buildings & Grounds	2.6	487
Purchasing Division	2.2	412
Communications Division	.9	168
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	4.4	824
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	54.2	10,151
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	5.6	1,049
IOWA COMMISSION FOR THE BLIND	.9	168
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	2.5	468
ALL OTHER STATE AGENCIES	15.3	2,865
	<u>100.0%</u>	<u>\$18,728</u>
GRAND TOTAL		

1/ Same as used previously

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-55d

SECONDARY ALLOCATION

GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION

ROBERT LUCAS OFFICE BUILDING

Part II

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT 1/</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	.9	364
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Pre-Audit	.6	243
Data Processing	11.7	4,738
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
First Aid	.2	81
Printing Division	.2	81
Central Mail	.2	81
Vehicle Dispatcher	-	-
Buildings & Grounds	.7	283
Purchasing Division	-	-
Communications Division	.8	324
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	21.4	8,666
STATE DEPARTMENT OF HEALTH	12.3	4,981
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	6.8	2,754
DEPARTMENT OF PUBLIC SAFETY	9.6	3,888
PUBLIC DEFENSE - DISASTER SERVICES DIV.	2.0	810
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	32.6	13,203
	<u>100.0%</u>	<u>\$40,497</u>
GRAND TOTAL		

1/ Same as used previously

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
SECONDARY ALLOCATION
GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION
YEAR ENDING JUNE 30, 1977

Part II
ALLOCATION OF COSTS

	<u>PERCENT</u>	<u>ALLOCATION</u>
EMPLOYMENT SECURITY COMMISSION	<u>100.0%</u>	<u>\$25,451</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
SECONDARY ALLOCATION
GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION
LAB BUILDING

C-55f

Part II
ALLOCATION OF COSTS

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT 1/</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	23.0	3,056
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	9.6	1,275
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	3.5	465
Purchasing Division - Supply Room	2.0	266
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	9.8	1,302
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	5.2	691
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	9.7	1,288
DEPARTMENT OF HISTORY AND ARCHIVES	37.2	4,942
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	-	-
	<u>100.0%</u>	<u>\$13,285</u>
GRAND TOTAL		

1/ Same as used previously

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-55g

SECONDARY ALLOCATION

GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION

VALLEY BANK BUILDING

Part II

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT 1/</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
Centralized Mail	.6	122
Printing Division	1.6	325
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	5.8	1,179
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	19.8	4,025
IOWA COMMERCE COMMISSION	29.1	5,916
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	5.7	1,159
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	37.4	7,603

GRAND TOTAL 1/ Same as used previously100.0%\$20,329

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

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SECONDARY ALLOCATION
GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION
VEHICLE DISPATCHER BUILDING

Part II

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT 1/</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	-
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	21.7	1,494
ATTORNEY GENERAL	-	-
STATE COMPTROLLER	-	-
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES	-	-
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	63.7	4,384
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	12.9	888
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	1.7	117
ALL OTHER STATE AGENCIES	100.0%	\$6,883

1/ Same as used previously

GRAND TOTAL

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
SECONDARY ALLOCATION
GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION
STATE CAPITOL BUILDING

C-551

Part II

ALLOCATION OF COSTS

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT 1/</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	3.3	729
AUDITOR OF STATE	4.7	1,038
DEPARTMENT OF AGRICULTURE	5.7	1,259
EXECUTIVE COUNCIL	.5	110
ATTORNEY GENERAL	2.4	530
STATE COMPTROLLER		
Without Division Identification	5.2	1,149
Payroll	.8	177
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	.7	155
General Administration	.4	88
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	.4	88
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	75.9	16,766
	<u>100.0%</u>	<u>\$22,089</u>
GRAND TOTAL		

1/ Same as used previously

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
SECONDARY ALLOCATION
GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION
YEAR ENDING JUNE 30, 1977

Part II
ALLOCATION OF COSTS

DEPARTMENT OF AGRICULTURE

PERCENT

100.0%

ALLOCATION

\$2,081

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
SECONDARY ALLOCATION
GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION
CITIZEN'S AIDE BUILDING

C-55k

Part II
ALLOCATION OF COSTS

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u> <u>1/</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER	-	-
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
Capitol Security	42.0	134
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	58.0	186
ALL OTHER STATE AGENCIES	100.0%	\$320
<u>1/ Same as used previously</u>		

GRAND TOTAL

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
SECONDARY ALLOCATION
GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION
SHELL STATION
YEAR ENDING JUNE 30, 1977

Part II

ALLOCATION OF COSTS

	<u>PERCENT</u>	<u>ALLOCATION</u>
DEPARTMENT OF PUBLIC SAFETY	<u>100.0%</u>	<u>\$320</u>

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-55m

SECONDARY ALLOCATION

GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION

CAPITOL HILLS BUILDING

Part II

ALLOCATION OF COSTSYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT 1/</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	70.0	\$ 3,249
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	30.0	1,393
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	-	-
GRAND TOTAL	<u>100.0%</u>	<u>\$4,642</u>

1/ Same as used previously

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
SECONDARY ALLOCATION
GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION
EXECUTIVE HILLS-WEST

C-55n

Part II

ALLOCATION OF COSTS

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT 1/</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	54.0	778
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	10.1	145
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	35.9	517
	<u>100.0%</u>	<u>\$1,440</u>

1/ Same as used previously

GRAND TOTAL

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN
SECONDARY ALLOCATION
GENERAL SERVICES-BUILDINGS AND GROUNDS DIVISION
EXECUTIVE HILLS-EAST

Part II
ALLOCATION OF COSTS

YEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT 1/</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	79.3	1,396
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	-	-
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	-	-
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	-	-
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	-	-
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	-	-
ALL OTHER STATE AGENCIES	20.7	365
	<u>100.0%</u>	<u>\$1,761</u>
GRAND TOTAL		

1/ Same as used previously

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF JOB SERVICE OF IOWA

IOWA PUBLIC EMPLOYEES RETIREMENT SYSTEM

YEAR ENDING JUNE 30, 1977

<u>Part I</u> <u>COSTS TO BE ALLOCATED</u>	<u>ACCOUNT NO.</u> <u>OR SCHEDULE</u>	
Salaries and Fringe Benefits		\$77,532
Other Costs		<u>22,771</u>
TOTAL COSTS*		<u>\$100,303</u>

* That portion paid from State General Fund.

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

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DEPARTMENT OF JOB SERVICE OF IOWA
IOWA PUBLIC EMPLOYEES RETIREMENT SYSTEMYEAR ENDING JUNE 30, 1977

<u>AGENCY</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
OFFICE OF THE GOVERNOR		
Office for Planning and Programming	-	\$ -
Crime Commission	-	-
Office of Economic Opportunity	-	-
Law Enforcement Academy	-	-
Drug Abuse Authority	-	-
TREASURER OF STATE	-	-
AUDITOR OF STATE	-	-
DEPARTMENT OF AGRICULTURE	-	-
EXECUTIVE COUNCIL	-	-
ATTORNEY GENERAL	-	-
STATE COMPTROLLER		
Without Division Identification	-	-
Data Processing	-	-
DEPARTMENT OF GENERAL SERVICES		
Office of the Director	-	-
General Administration	-	-
Printing Division	-	-
Educational Radio & TV	-	-
Vehicle Dispatcher	-	-
Buildings & Grounds	-	-
Purchasing Division	-	-
Communications Division	-	-
EMPLOYMENT SECURITY COMMISSION	.1	100
ENERGY POLICY COUNCIL	-	-
IOWA CIVIL RIGHTS COMMISSION	-	-
STATE CONSERVATION COMMISSION	.1	100
IOWA COMMERCE COMMISSION	-	-
IOWA NATURAL RESOURCES COUNCIL	-	-
IOWA GEOLOGICAL SURVEY	-	-
IOWA DEVELOPMENT COMMISSION	-	-
DEPARTMENT OF SOCIAL SERVICES	.7	702
STATE DEPARTMENT OF HEALTH	-	-
DEPARTMENT OF ENVIRONMENTAL QUALITY	-	-
IOWA STATE DEPARTMENT OF TRANSPORTATION	.4	401
DEPARTMENT OF PUBLIC SAFETY	-	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.	-	-
PUBLIC DEFENSE - MILITARY DIVISION	-	-
INDUSTRIAL COMMISSION	-	-
PUBLIC INSTRUCTION - GENERAL OFFICE	-	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.	-	-
HIGHER EDUCATION FACILITIES	-	-
IOWA BUREAU OF LABOR	-	-
DEPARTMENT OF HISTORY AND ARCHIVES	-	-
DEPARTMENT OF HISTORIC PRESERVATION	-	-
IOWA STATE TRAVELING LIBRARY	-	-
IOWA STATE ARTS COUNCIL	-	-
STATE MERIT EMPLOYMENT DEPARTMENT	-	-
IOWA COMMISSION FOR THE BLIND	-	-
COMMISSION ON ALCOHOLISM	-	-
COMMISSION ON THE AGING	-	-
BOARD OF REGENTS	.7	702
ALL OTHER STATE AGENCIES (inclusive of local government)	98.0	98,298
	<u>100.0%</u>	<u>\$100,303</u>
GRAND TOTAL		

STATE OF IOWA STATEWIDE COST ALLOCATION PLAN

C-56c

DEPARTMENT OF JOB SERVICE OF IOWA
IOWA PUBLIC EMPLOYEES RETIREMENT SYSTEM

<u>AGENCY</u>	<u>YEAR ENDING JUNE 30, 1977</u>	<u>AVERAGE NO. OF EMPLOYEES</u>	<u>PERCENT</u>
OFFICE OF THE GOVERNOR			
Office for Planning and Programming		86	-
Crime Commission		29	-
Office of Economic Opportunity		4	-
Law Enforcement Academy		22	-
Drug Abuse Authority		18	-
TREASURER OF STATE		21	-
AUDITOR OF STATE		147	-
DEPARTMENT OF AGRICULTURE		329	-
EXECUTIVE COUNCIL		1	-
ATTORNEY GENERAL		125	-
STATE COMPTROLLER			
Without Division Identification		47	-
Data Processing		143	-
DEPARTMENT OF GENERAL SERVICES			
Office of the Director		10	-
General Administration		33	-
Printing Division		34	-
Educational Radio & TV		108	-
Vehicle Dispatcher		21	-
Buildings & Grounds		168	-
Purchasing Division		20	-
Communications Division		15	-
EMPLOYMENT SECURITY COMMISSION		1,210	.1
ENERGY POLICY COUNCIL		11	-
IOWA CIVIL RIGHTS COMMISSION		28	-
STATE CONSERVATION COMMISSION		760	.1
IOWA COMMERCE COMMISSION		102	-
IOWA NATURAL RESOURCES COUNCIL		35	-
IOWA GEOLOGICAL SURVEY		44	-
IOWA DEVELOPMENT COMMISSION		68	-
DEPARTMENT OF SOCIAL SERVICES		8,942	.7
STATE DEPARTMENT OF HEALTH		322	-
DEPARTMENT OF ENVIRONMENTAL QUALITY		159	-
IOWA STATE DEPARTMENT OF TRANSPORTATION		5,205	.4
DEPARTMENT OF PUBLIC SAFETY		298	-
PUBLIC DEFENSE - DISASTER SERVICES DIV.		18	-
PUBLIC DEFENSE - MILITARY DIVISION		145	-
INDUSTRIAL COMMISSION		22	-
PUBLIC INSTRUCTION - GENERAL OFFICE		295	-
PUBLIC INSTRUCTION - VOCATIONAL REHAB.		590	-
HIGHER EDUCATION FACILITIES		16	-
IOWA BUREAU OF LABOR		69	-
DEPARTMENT OF HISTORY AND ARCHIVES		51	-
DEPARTMENT OF HISTORIC PRESERVATION		11	-
IOWA STATE TRAVELING LIBRARY		37	-
IOWA STATE ARTS COUNCIL		10	-
STATE MERIT EMPLOYMENT DEPARTMENT		62	-
IOWA COMMISSION FOR THE BLIND		114	-
COMMISSION ON ALCOHOLISM		-	-
COMMISSION ON THE AGING		20	-
BOARD OF REGENTS		9,100	.7
ALL OTHER STATE AGENCIES (inclusive of local government)		105,875	98.0
		<u>135,000</u>	<u>100.0%</u>
GRAND TOTAL			

JAMES GRIMES OFFICE BUILDING
COMPLETED 1968

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1967-68	Original Construction Cost	\$3,001,843 <u>1/</u>
1972-73	Remodeling First Floor Area	13,859 <u>2/</u>
1973-74	Heating Unit Replacement and Repair	1,800
1976-77	Parking Lot Repair	33,258
1976-77	Repairs to Building and Monuments	<u>1,920</u>
		<u>\$3,052,680</u>
	Annual Use Allowance - 2%	<u>\$61,054</u>

1/ Cost of Construction was obtained from the Executive Council and reconciled with records from the State Architects Office.

2/ Cost of remodeling was obtained from the Department of General Services - Administration Division.

ROBERT LUCAS BUILDING

COMPLETED 1953

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1943-54	Original Construction	\$4,953,892 <u>1/</u>
1968-69	Remodel Fifth Floor	80,771 <u>1/</u> <u>2/</u>
1970-71	Remodel Basement	6,770 <u>3/</u>
1972-73	Install and Replace Fire Protection Devices and Air Ventilation Project	10,506 <u>3/</u>
1973-74	Updating Heating and Cooling System	7,559 <u>3/</u>
1974-75	Remodel Third Floor	63,754 <u>3/</u>
1974-75	Elevator Automatic, Cooling Coils, Light Fixtures	118,538 <u>4/</u>
1975-76	Remodeling	6,858
1943-54	Federal Participation in Original Construction of Building	(796,163)
1976-77	Parking Lot Repair	33,258
1976-77	A/C Compressor-Transformer Room	<u>580</u>
		<u>\$4,486,323</u>
	Annual Use Allowance - 2%	<u>\$89,726</u>

1/ Cost Data was obtained from the Office of the State Comptroller.

2/ Represents costs of Rewiring and Partition Installation.

3/ Cost Data was obtained from the Department of General Services -
Administration Division.

4/ Cost Data was obtained from the Department of General Services -
Buildings and Grounds.

LAB BUILDING
PURCHASED 1945

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1945	Purchase Price	\$ 90,000 <u>1/</u>
1947-53	Remodeling	454,035 <u>2/</u>
1971-72	Remodeling	2,930 <u>3/</u>
1976-77	Heating & Cooling Study	<u>1,673</u>
		<u>\$548,638</u>
	Annual Use Allowance - 2%	<u>\$10,973</u>

1/ Actual cost records were not readily available. Therefore, the cost used is a "Reasonable Estimate."

2/ Cost Data obtained from the Office of the State Comptroller.

3/ Cost Data obtained from the Department of Buildings and Grounds.

STATE CAPITOL BUILDING

COMPLETED 1886

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1886	Original Construction Cost	\$ 1/
1961	Interior Wiring	23,822 2/
1961	Remodel Ladies' Restroom	8,065 2/
1961	Refurnish and Renovate House Cloakroom	1,491 2/
1963	Interior Wiring	29,193 2/
1963	Replace Water Pipes	50,000 2/
1964	Interior Wiring	33,930 2/
1964	Regild Capitol Domes	79,938 2/
1964-66	Replace Water Pipes	91,728 2/
1966-68	Cooling Tower and Piping	39,046 2/
1969	Ventilation and Rehabilitation Project	34,451 2/
1969	Legislative Dining Room	5,945 2/
1967-69	Legislative Lounges	37,598 2/
1967-69	Elevators	64,875 2/
1967-69	Governor's Office Remodeling	60,032 2/
1971-72	Legislative Chambers and Surrounding Area	118,153 3/
1972-73	Rewiring Capitol Phases I & II	259,743 4/
1972-73	Repairs to North Steps	2,209 4/
1972-73	General Remodeling and Improvements Legislature, Comptroller, Courts	180,792 3/
1972-73	Legislative Chambers and Surrounding Area	16,570 4/

1973-74	Remodel Supreme Court Area	\$181,432	<u>2/</u>
1973-74	Rewiring Capitol Phase II, Exterior Masonry Repair	104,942	<u>2/</u>
1973-74	General Remodeling and Air Conditioning Plan	334,780	<u>3/</u>
1974-75	Supreme Court Remodeling	3,107	<u>4/</u>
1974-75	Air Conditioning of Courts Library	47,456	<u>4/</u>
1974-75	Masonry Restoration, Restoration Walls & Ceilings, Heating Plan Improvements	422,459	<u>4/</u>
1974-75	Senate Remodeling & Repairs	12,354	<u>3/</u>
1976-77	Cooling Booster Pump	1,245	<u>4/</u>
1976-77	South Parking Lot	11,071	<u>4/</u>
1976-77	Locking and Hardware Replacement	1,662	<u>4/</u>
1976-77	Exterior Masonry Repair	<u>6,318</u>	<u>4/</u>

\$2,264,407

Annual Use Allowance - 2%

\$45,288

- 1/ The original cost of the State Capitol Building was not readily available and is not included in this analysis. The Annual Usage Allowance would have expired in 1936.
- 2/ Cost Data obtained from the Office of the State Comptroller.
- 3/ Cost Data obtained from the Records of Chief Clerk of the House.
- 4/ Cost Data obtained from the records of General Services - Buildings and Grounds Division.

BUILDING AND GROUNDS BUILDING

COMPLETION DATE UNKNOWN

Records documenting the Original Cost and Completion Date of the Building and Grounds Building were not readily available. It is assumed that the Annual Usage Allowance would have expired prior to 1970.

BLIND COMMISSION BUILDING

PURCHASED 1959

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1959	Purchase Price	\$ 300,000
1960-62	Remodeling and Fire Damage Repair	493,122
1965-67	Remodeling Library Area	117,386
1965-67	Remodel Air Conditioning System	267,559
1969-70	Remodeling	388,015
1970-71	Remodeling	146,954
1973-74	Remodeling	<u>33,778</u>
		\$1,746,814
	Less Federal Participation in Remodeling	<u>(639,606)</u>
		<u>\$1,107,208</u> <u>1/</u>
	Annual Use Allowance - 2%	<u>\$ 22,144</u>

1/ All Cost Data obtained from Office of State Comptroller.

EXECUTIVE HILLS - WEST

PURCHASED 1969

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1969	Purchase Price	<u>\$126,250</u> <u>1/</u>
	Annual Use Allowance - 2%	<u>\$ 2,525</u>

1/ Cost Data obtained from the Executive Council.

VOCATIONAL REHABILITATION BUILDING

<u>Year</u>	<u>Description</u>	<u>Amount</u>
-	Original Construction	\$ <u>1/</u>
1968-71	Center Expansion	\$1,629,846
1971-72	Auxiliary Heating System	27,279
1972-73	Center Re-roofing	8,524
Less	Federal Participation in Expansion	(1,073,131)
Less	Federal Participation in Heating Unit	(21,827)
Less	Federal Participation in Re-roofing	<u>(6,819)</u>
		\$ <u>563,872</u> <u>2/</u>
	Annual Use Allowance - 2%	\$ <u>11,277</u>

1/ Information not available.

2/ Data obtained from Department of Public Instruction - Vocational Rehabilitation Division.

CAPITOL-LUCAS TUNNEL

COMPLETED 1953

<u>Year</u>	<u>Description</u>	
1953	Original Construction	\$ 94,813 <u>1/</u>
1972-73	Seal and Replace Floor	<u>17,812</u> <u>2/</u>
		<u>\$112,625</u> <u>3/</u>
	Annual Use Allowance - 2%	\$ <u>2,252</u>

1/ Cost Data obtained from the Office of the State Comptroller.

2/ Cost Data obtained from the Department of Buildings & Grounds.

3/ The Annual Use Allowance will be distributed equally to the Capitol Building and the Robert Lucas Office Building.

Distributed to Robert Lucas Office Building	\$1,126
Distributed to State Capitol Building	<u>1,126</u>
	<u>\$2,252</u>

GRIMES-LUCAS TUNNEL

COMPLETED 1968

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1968	Original Construction	\$87,912 <u>1/</u>
	Annual Use Allowance - 2%	\$ <u>1,758</u> <u>2/</u>

1/ Cost of construction was obtained from the Executive Council and reconciled with records from the State Architects Office.

2/ The Annual Use Allowance will be distributed equally to the Grimes Building and the Robert Lucas Office Building.

Distributed to Grimes Building	\$ 879
Distributed to Robert Lucas Office Building	<u>879</u>
	<u>\$1,758</u>

HISTORICAL BUILDING

COMPLETE 1900

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1900	Original Construction Cost	\$ <u>1/</u>
1961	Electrical Wiring	81,395 <u>2/</u>
1961	Remodel Portrait Gallery	14,361 <u>2/</u>
1963	Electrical Wiring	923 <u>2/</u>
1969	Cold Water Piping	10,153 <u>2/</u>
1969	Ceiling Dome Replacement	37,688 <u>2/</u>
1969-70	Replace Window Sash	26,850 <u>2/</u>
1972-73	Replace Windows	2,599 <u>3/</u>
1973-74	Replace Elevator Equipment	1,877
1974-75	Handicap Elevators, Door Replacement, Improved Water Service	28,220 <u>3/</u>
1976-77	Steam Valve Replacement	739
1976-77	Condensate Return Pump	<u>1,072</u>
		<u>\$205,877</u>
	Annual Use Allowance - 2%	<u>\$4,118</u>

1/ The original cost of the Historical Building was not readily available and is not included in this analysis. The Annual Usage Allowance would have expired in 1950.

2/ Cost Data obtained from the Office of the State Comptroller.

3/ Cost Data obtained from Department of Buildings and Grounds.

IOWA LAW ENFORCEMENT ACADEMY BUILDING

COMPLETED 1969

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1969	Original Construction Cost	\$ 230,371 <u>1/</u>
1971-72	Building Phase II	61,785 <u>1/</u>
1972-73	Parking Area - Plumbing and Heating	61,078 <u>1/</u>
1971-72	Federal Participation in Construction	(50,000)
1974-75	New Addition and Rifle Range	1,320,832 <u>1/</u>
1974-75	Federal Participation in Construction	(608,477) <u>1/</u>
1975-76	New Addition	396,480
1975-76	Federal Participation in Construction .	(191,524)
1976-77	New Construction	<u>41,063</u>
		<u>\$1,261,608</u>
	Annual Use Allowance - 2%	<u>\$25,232</u>

1/ Cost Data obtained from the Director of the Iowa Law Enforcement Academy.

DEPARTMENT OF PUBLIC SAFETY

RADIO STATE BUILDINGS

<u>Location</u>	<u>Date</u>	<u>Amount</u>	<u>1/</u>
Atlantic			
Original Cost	1953	\$ 11,088	
Building Addition	1967	<u>3,949</u>	\$ 15,037
Belmond			
Original Cost	1954	11,877	
Building Addition	1967	<u>4,299</u>	16,176
Cedar Rapids			
Original Cost	1960	18,391	
Building Modification	1975	<u>4,791</u>	23,182
Denison			
Original Cost	1960		17,457
Des Moines			
Original Cost	1959		40,000
Fairfield			
Original Cost	1953	8,993	
Building Addition	1967	<u>5,951</u>	14,944
Maquoketa			
Building Addition	1967	5,951	
Parking & Driveway Modific.	1975	<u>4,750</u>	10,701
Storm Lake			
Building Addition	1965	2,450	
Building Addition - 50%			
Federal State Share	1973	26,515	
Parking & Driveway Modific.	1975	<u>4,230</u>	33,195
			<u>\$170,696</u>
Annual Use Allowance - 2%			<u>\$ 3,414</u>

1/ All cost information obtained from the Department of Public Safety -
Communications Division.

VALLEY BANK BUILDING

PURCHASED 1967

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1967	Purchase	\$400,000
1968	Improvements	33,663
1969	Improvements	12,430
1971-72	Improvements - Masonry	6,688 <u>1/</u>
1971-72	Remodeling	11,603 <u>1/</u>
1972-73	Automatic Elevators	93,400 <u>2/</u>
1972-73	Masonry and Other Exterior Repair	12,194 <u>1/</u>
1972-73	Remodeling Fifth Floor Area	12,900 <u>1/</u>
1973-74	Masonry Repairs, Boiler Repairs	10,352 <u>1/</u> <u>2/</u>
1974-75	Fire Escape Repair & Replacement	7,184 <u>1/</u>
1976-77	Cooling Booster Pump	<u>1,169</u> <u>2/</u>
		<u>\$601,583</u>
	Annual Use Allowance - 2%	<u>\$12,032</u>

1/ Cost Data obtained from Department of General Services - Administration Division.

2/ Cost Data obtained from Department of General Services - Buildings and Grounds.

EMPLOYMENT SECURITY OFFICE BUILDING

COMPLETED 1963

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1963	Original Construction	\$1,706,123
1970-71	Remodeling and Building Addition	1,307,124
1971-72	Remodeling and Building Addition	<u>480,777</u>
		<u>\$3,494,024</u>
	Annual Use Allowance - 2%	\$ <u>6,019</u> <u>1/</u>

1/ The State of Iowa financed 17.58044% of the cost of the building or \$300,944.

2% Use Allowance on the state's share of \$6,019.

CITIZENS' AIDE BUILDING

525 E. 12TH

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1968	Purchase.	\$16,500
1970-71	Remodel	<u>779</u>
		<u>\$17,279</u>
	Annual Use Allowance - 2%	<u>\$ 346</u>

CAPITOL HILLS BUILDING

523 E. 12TH

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1968	Purchase	\$230,596
1970-71	Remodeling	25,979 <u>1/</u>
1971-72	Remodeling	105,212 <u>1/</u>
1972-73	Remodeling	68,642 <u>1/</u>
1976-77	Air Conditioning	<u>432</u>
		<u>\$430,861</u>
	Annual Use Allowance - 2%	<u>\$8,617</u>

1/ Cost Data obtained from Department of General Services - Administration Division.

VEHICLE DISPATCHER BUILDING

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1972	Purchase	\$350,880
1972	Remodeling 1st Floor	76,556
1971-72	Remodeling 2nd Floor	8,820 <u>1/</u>
1972-73	Remodeling	777 <u>1/</u>
1974-75	Remodeling	21,335 <u>1/</u>
1974-75	Remodeling of Old Donnelson Part	24,615 <u>1/</u>
1974-75	Cooling Tower, Compressor, Loop Feeder	4,565 <u>2/</u>
1975-76	Vehicle Dispatcher Remodeling	10,148 <u>1/</u>
1976-77	Heating & Cooling Study & Installation	<u>13,436</u> <u>2/</u>
		<u><u>\$511,132</u></u>
	Annual Use Allowance - 2%	<u><u>\$10,223</u></u>

1/ Cost Data obtained from Department of General Services - Administration Division.

2/ Cost Data obtained from Department of General Services - Buildings and Grounds.

EXECUTIVE HILLS - EAST

PURCHASED 1969

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1969	Purchase Price	<u>\$181,750</u> <u>1/</u>
	Annual Use Allowance - 2%	<u>\$3,635</u>

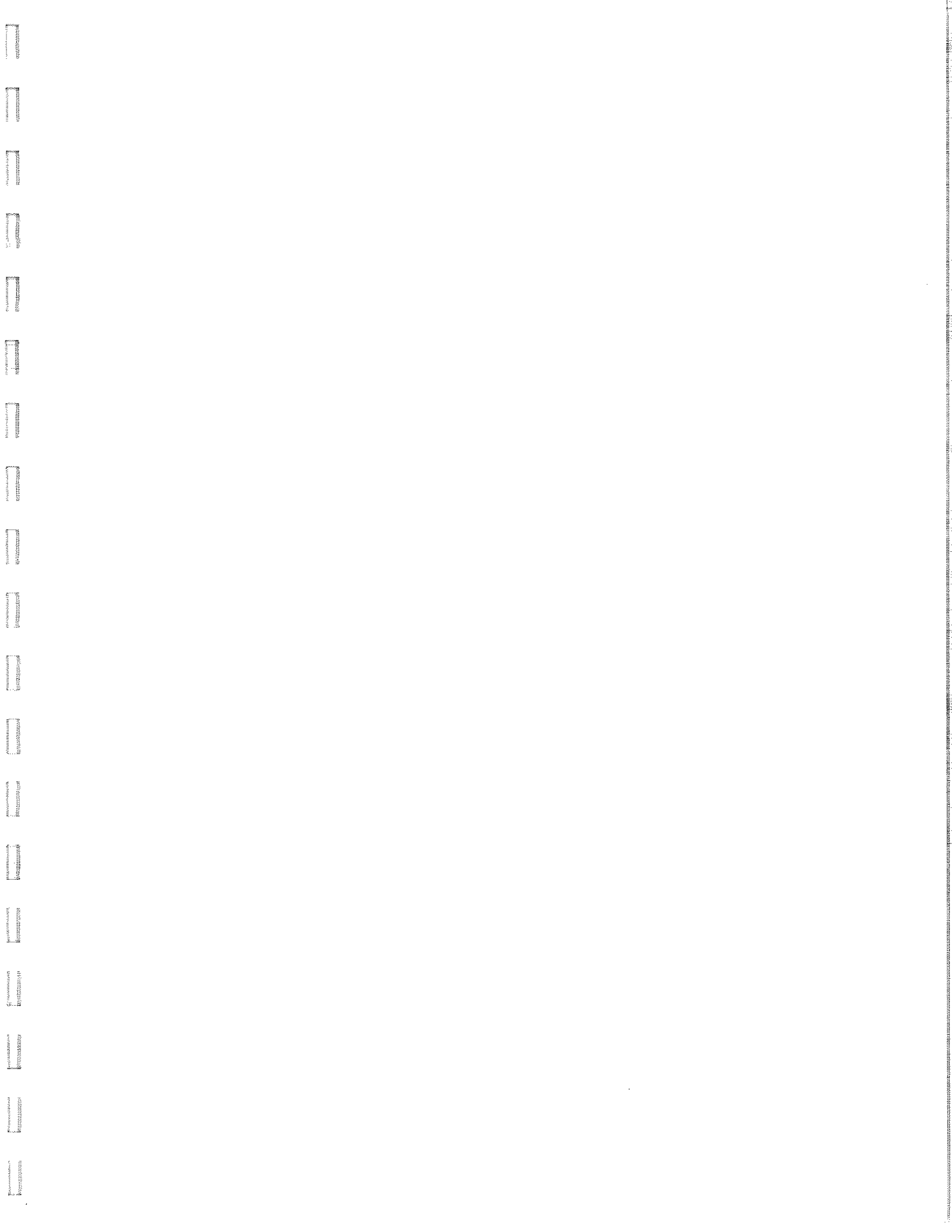
1/ Cost Data obtained from the Executive Council.

ADVENTIST BUILDING

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1969	Purchase	<u>\$100,000</u>
	Annual Use Allowance - 2%	<u>\$ 2,000</u>

SHELL STATION
PURCHASED 1968

<u>Year</u>	<u>Description</u>	<u>Amount</u>
1968	Original Purchase	<u>\$45,200</u>
	Annual Use Allowance - 2%	<u>\$ 904</u>



STATE LIBRARY OF IOWA



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