

# STATE OF MISSOURI



## STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2002

OFFICE OF ADMINISTRATION  
DIVISION OF ACCOUNTING

**CERTIFICATION FOR THE**

**STATE OF MISSOURI**

**STATEWIDE COST ALLOCATION PLAN**

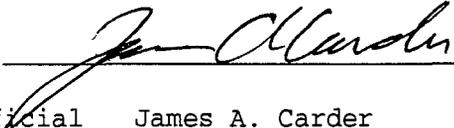
**Certification by the Responsible Official**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2002 proposal to establish cost allocations or billings for fiscal year 2004 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature 

Name of Official James A. Carder

Title Director

Date of Execution January 9, 2004

STATE OF MISSOURI  
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN  
ACTUAL 2002

Table of Contents

Scope of Plan .....	i
Fixed Costs for Use in Fiscal Year 2004 .....	Page 1
Calculation of Roll-Forward Adjustments .....	Page 3
Actual Cost Allocations for Fiscal Year 2002 .....	Tab I
Carry-Forward Allocations for Fiscal Year 2002 .....	Tab II

STATE OF MISSOURI  
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

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The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2004.

The fixed allocations for the Fiscal Year 2004 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2000 allocations from the Actual Fiscal Year 2002 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2002 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Facilities Management
- Office of Administration - Building Rental
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier
- Office of Administration - Information Services

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Lynn Cannon, Division of Accounting at (573) 751-1899.

STATE OF MISSOURI  
FIXED COSTS FOR USE IN FY 2004  
BASED ON FY 2002 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING USE (1)	FACILITIES MANAGEMENT	BUILDING RENTAL	INSURANCE (2)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL
LEGISLATURE	617,358	1,715,571	8,478	394	12,731	---	25,817	---
JUDICIARY	493,598	344,209	174,120	2,324	560,993	32,940	126,436	---
GOVERNOR	125,147	318,185	---	16	104,532	31,165	1,856	---
LT GOVERNOR	45,790	27,000	---	6	---	(2,358)	298	---
AUDITOR	257,319	12,485	(41,338)	107	7,138	(1,110)	5,123	---
ATTORNEY GENERAL	259,432	519,660	(77,236)	235	(531)	(860)	17,256	---
AGRICULTURE	85,080	381,207	(101,696)	1,800	8,100	46,826	28,036	39,926
INSURANCE	663,467	(77,655)	(3,807)	316	28,544	17,307	10,069	16,185
CONSERVATION	---	---	---	1,131	---	7,579	127,753	---
ECONOMIC DEVELOPMEN	195,239	224,775	679,283	1,014	142,209	58,006	67,636	158,625
EDUCATION	234,629	912,620	1,117,592	1,038	161,908	78,177	549,165	---
HIGHER ED	---	(4,590)	148,465	22,043	1,378,195	26,153	(11,527)	---
HEALTH	1,290,972	1,047,361	(148,002)	1,529	509,370	64,240	28,085	186,864
HIGHWAYS	257,342	---	---	3,822	---	77,837	314,850	---
LABOR	222,619	198,126	892,655	704	316,490	12,279	65,964	128,922
MENTAL HEALTH	92,964	507,476	578,055	8,105	7,394,217	23,528	296,677	1,105,848
NATURAL RESOURCES	258,936	1,190,607	---	1,766	514,208	62,316	120,453	226,540
PUBLIC SAFETY	575,904	(92,765)	130,808	194,083	1,542,176	86,379	174,163	312,873
SOCIAL SERVICES	3,701,031	1,066,883	1,582,884	7,667	1,382,261	171,985	415,285	1,175,361
CORRECTIONS	526,988	560,297	614,688	7,548	5,995,303	54,965	348,330	1,358,335
<b>TOTAL</b>	<b>9,903,815</b>	<b>8,851,452</b>	<b>5,554,949</b>	<b>255,648</b>	<b>20,057,844</b>	<b>847,354</b>	<b>2,711,725</b>	<b>4,709,479</b>

## Notes:

- (1) Building Space Includes Building Use I, II, III, IV, V, and Board of Public Buildings I and II.  
(2) Administration of auto self-insurance program, aircraft liability insurance, and surety bonds.

STATE OF MISSOURI  
FIXED COSTS FOR USE IN FY 2004  
BASED ON FY 2002 ACTUAL COSTS WITH CARRY-FORWARD

	PURCHASING	GENERAL SERVICES (3)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	INFORMATION SERVICES (4)	TOTAL FIXED FY 04
LEGISLATURE	---	10,886	427	27,695	247,469	1,114	55,488	2,723,428
JUDICIARY	---	33,738	1,283	564,748	25,291	5,258	271,764	2,636,702
GOVERNOR	(89)	1,352	30	247	12,474	103	90,129	685,147
LT GOVERNOR	---	1,090	---	3,886	3,030	23	26,735	105,500
AUDITOR	2,865	2,639	66	59,098	41,117	231	11,099	356,839
ATTORNEY GENERAL	925	3,175	397	763,981	50,469	498	35,763	1,573,164
AGRICULTURE	(3,464)	5,999	814	50,330	49,281	545	56,068	648,852
INSURANCE	1,512	(511)	240	5,581	55,735	---	20,342	737,325
CONSERVATION	9,717	14,562	3,588	19,522	---	2,121	246,665	432,638
ECONOMIC DEVELOPMENT	44,920	22,943	1,777	387,056	28,141	1,008	141,670	2,154,302
EDUCATION	366,843	4,120	20,759	183,993	174,658	23,709	971,501	4,800,712
HIGHER ED	62,819	178,793	(21)	33,771	---	34,327	(12,090)	1,856,338
HEALTH	104,332	46,806	1,742	415,749	32,014	2,119	85,763	3,668,944
HIGHWAYS	---	48,885	10,182	11,530	222,975	10,231	676,174	1,633,828
LABOR	8,965	9,179	1,982	450,314	---	1,053	131,811	2,441,063
MENTAL HEALTH	129,457	136,567	3,313	119,661	---	17,827	681,932	11,095,627
NATURAL RESOURCES	(3,345)	64,547	3,554	209,463	125,805	3,455	243,896	3,022,201
PUBLIC SAFETY	61,372	62,267	3,389	259,725	21,262	1,143	365,138	3,697,917
SOCIAL SERVICES	347,698	92,219	48,183	1,075,719	89,941	40,758	884,858	12,082,733
CORRECTIONS	381,465	91,119	4,394	726,786	---	14,031	760,937	11,445,186
<b>TOTAL</b>	<b>1,515,992</b>	<b>830,375</b>	<b>106,099</b>	<b>5,368,855</b>	<b>1,179,662</b>	<b>159,554</b>	<b>5,745,643</b>	<b>67,798,446</b>

67,798,446

## Notes:

(3) Risk management administration, forms management, mail services and administrative services to the Office of Administration

(4) Development of new state-wide accounting and human resources system.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 3

BUILDING USE	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	482,693	348,028	134,665	482,693	617,358
JUDICIARY	490,198	486,798	3,400	490,198	493,598
GOVERNOR	111,530	97,913	13,617	111,530	125,147
LT GOVERNOR	34,499	23,208	11,291	34,499	45,790
AUDITOR	232,788	208,257	24,531	232,788	257,319
ATTORNEY GENERAL	253,680	247,928	5,752	253,680	259,432
AGRICULTURE	85,072	85,064	8	85,072	85,080
INSURANCE	482,985	302,503	180,482	482,985	663,467
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	903,226	1,611,213	(707,987)	903,226	195,239
EDUCATION	221,998	209,367	12,631	221,998	234,629
HIGHER ED	---	---	---	---	---
HEALTH	586,264	38,504	547,760	743,212	1,290,972
HIGHWAYS	128,671	---	128,671	128,671	257,342
LABOR	217,913	213,207	4,706	217,913	222,619
MENTAL HEALTH	101,030	109,096	(8,066)	101,030	92,964
NATURAL RESOURCES	236,882	214,828	22,054	236,882	258,936
PUBLIC SAFETY	560,931	545,958	14,973	560,931	575,904
SOCIAL SERVICES	4,413,769	5,126,507	(712,738)	4,413,769	3,701,031
CORRECTIONS	184,145	182,600	1,545	525,443	526,988
TOTAL	9,728,274	10,050,979	(322,705)	10,226,520	9,903,815

NOTES: Building Space includes Building Use I, II, III, IV, V, and Board of Public Buildings I & II.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 4

FACILITIES MANAGEMENT	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	1,593,814	1,472,057	121,757	1,593,814	1,715,571
JUDICIARY	320,977	297,745	23,232	320,977	344,209
GOVERNOR	275,852	233,519	42,333	275,852	318,185
LT GOVERNOR	24,691	22,382	2,309	24,691	27,000
AUDITOR	14,474	16,463	(1,989)	14,474	12,485
ATTORNEY GENERAL	488,702	457,744	30,958	488,702	519,660
AGRICULTURE	381,426	381,645	(219)	381,426	381,207
INSURANCE	---	77,655	(77,655)	---	(77,655)
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	238,391	252,007	(13,616)	238,391	224,775
EDUCATION	813,935	715,250	98,685	813,935	912,620
HIGHER ED	---	4,590	(4,590)	---	(4,590)
HEALTH	677,711	308,061	369,650	677,711	1,047,361
HIGHWAYS	---	---	---	---	---
LABOR	234,985	271,844	(36,859)	234,985	198,126
MENTAL HEALTH	512,541	517,606	(5,065)	512,541	507,476
NATURAL RESOURCES	1,109,369	1,028,131	81,238	1,109,369	1,190,607
PUBLIC SAFETY	3,406	99,577	(96,171)	3,406	(92,765)
SOCIAL SERVICES	1,437,619	1,808,355	(370,736)	1,437,619	1,066,883
CORRECTIONS	333,748	107,199	226,549	333,748	560,297
TOTAL	8,461,641	8,071,830	389,811	8,461,641	8,851,452

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 5

BUILDING RENTAL	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	4,239	---	4,239	4,239	8,478
JUDICIARY	147,163	120,206	26,957	147,163	174,120
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	41,338	(41,338)	---	(41,338)
ATTORNEY GENERAL	---	77,236	(77,236)	---	(77,236)
AGRICULTURE	208,329	518,354	(310,025)	208,329	(101,696)
INSURANCE	---	3,807	(3,807)	---	(3,807)
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	683,126	686,969	(3,843)	683,126	679,283
EDUCATION	720,068	322,544	397,524	720,068	1,117,592
HIGHER ED	125,361	102,257	23,104	125,361	148,465
HEALTH	205,301	558,604	(353,303)	205,301	(148,002)
HIGHWAYS	---	---	---	---	---
LABOR	603,792	314,929	288,863	603,792	892,655
MENTAL HEALTH	333,085	88,115	244,970	333,085	578,055
NATURAL RESOURCES	---	---	---	---	---
PUBLIC SAFETY	327,029	523,250	(196,221)	327,029	130,808
SOCIAL SERVICES	1,113,714	644,544	469,170	1,113,714	1,582,884
CORRECTIONS	539,597	464,506	75,091	539,597	614,688
TOTAL	5,010,804	4,466,659	544,145	5,010,804	5,554,949

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INSURANCE	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	407	420	(13)	407	394
JUDICIARY	2,159	1,994	165	2,159	2,324
GOVERNOR	18	20	(2)	18	16
LT GOVERNOR	5	4	1	5	6
AUDITOR	86	65	21	86	107
ATTORNEY GENERAL	240	245	(5)	240	235
AGRICULTURE	1,102	404	698	1,102	1,800
INSURANCE	301	286	15	301	316
CONSERVATION	1,019	907	112	1,019	1,131
ECONOMIC DEVELOPMENT	935	856	79	935	1,014
EDUCATION	1,383	1,728	(345)	1,383	1,038
HIGHER ED	18,969	15,895	3,074	18,969	22,043
HEALTH	1,036	543	493	1,036	1,529
HIGHWAYS	3,579	3,336	243	3,579	3,822
LABOR	600	496	104	600	704
MENTAL HEALTH	7,365	6,625	740	7,365	8,105
NATURAL RESOURCES	1,511	1,256	255	1,511	1,766
PUBLIC SAFETY	172,553	151,023	21,530	172,553	194,083
SOCIAL SERVICES	6,590	5,513	1,077	6,590	7,667
CORRECTIONS	6,694	5,840	854	6,694	7,548
TOTAL	226,552	197,456	29,096	226,552	255,648

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 7

WORKERS' COMP	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	23,202	33,673	(10,471)	23,202	12,731
JUDICIARY	701,404	841,815	(140,411)	701,404	560,993
GOVERNOR	55,327	6,122	49,205	55,327	104,532
LT GOVERNOR	---	---	---	---	---
AUDITOR	3,569	---	3,569	3,569	7,138
ATTORNEY GENERAL	19,632	39,795	(20,163)	19,632	(531)
AGRICULTURE	60,681	113,262	(52,581)	60,681	8,100
INSURANCE	24,986	21,428	3,558	24,986	28,544
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	128,501	114,793	13,708	128,501	142,209
EDUCATION	321,254	480,600	(159,346)	321,254	161,908
HIGHER ED	1,313,571	1,248,947	64,624	1,313,571	1,378,195
HEALTH	299,837	90,304	209,533	299,837	509,370
HIGHWAYS	---	---	---	---	---
LABOR	326,608	336,726	(10,118)	326,608	316,490
MENTAL HEALTH	5,884,297	4,374,377	1,509,920	5,884,297	7,394,217
NATURAL RESOURCES	553,270	592,332	(39,062)	553,270	514,208
PUBLIC SAFETY	1,110,110	678,044	432,066	1,110,110	1,542,176
SOCIAL SERVICES	1,327,849	1,273,437	54,412	1,327,849	1,382,261
CORRECTIONS	5,363,152	4,731,001	632,151	5,363,152	5,995,303
TOTAL	17,517,250	14,976,656	2,540,594	17,517,250	20,057,844

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 8

BUDGET & PLANNING	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	---	---	---	---	---
JUDICIARY	27,955	22,970	4,985	27,955	32,940
GOVERNOR	37,191	43,217	(6,026)	37,191	31,165
LT GOVERNOR	1,248	4,854	(3,606)	1,248	(2,358)
AUDITOR	1,872	4,854	(2,982)	1,872	(1,110)
ATTORNEY GENERAL	1,997	4,854	(2,857)	1,997	(860)
AGRICULTURE	35,194	23,562	11,632	35,194	46,826
INSURANCE	11,732	6,157	5,575	11,732	17,307
CONSERVATION	9,236	10,893	(1,657)	9,236	7,579
ECONOMIC DEVELOPMENT	64,524	71,042	(6,518)	64,524	58,006
EDUCATION	81,122	84,067	(2,945)	81,122	78,177
HIGHER ED	46,052	65,951	(19,899)	46,052	26,153
HEALTH	68,766	73,292	(4,526)	68,766	64,240
HIGHWAYS	57,034	36,231	20,803	57,034	77,837
LABOR	26,209	40,139	(13,930)	26,209	12,279
MENTAL HEALTH	48,173	72,818	(24,645)	48,173	23,528
NATURAL RESOURCES	47,675	33,034	14,641	47,675	62,316
PUBLIC SAFETY	83,743	81,107	2,636	83,743	86,379
SOCIAL SERVICES	162,244	152,503	9,741	162,244	171,985
CORRECTIONS	55,664	56,363	(699)	55,664	54,965
TOTAL	867,631	887,908	(20,277)	867,631	847,354

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 9

ACCOUNTING & PAYROLL	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	31,052	36,287	(5,235)	31,052	25,817
JUDICIARY	126,780	127,124	(344)	126,780	126,436
GOVERNOR	2,093	2,330	(237)	2,093	1,856
LT GOVERNOR	371	444	(73)	371	298
AUDITOR	6,001	6,879	(878)	6,001	5,123
ATTORNEY GENERAL	20,105	22,954	(2,849)	20,105	17,256
AGRICULTURE	34,241	40,446	(6,205)	34,241	28,036
INSURANCE	11,854	13,639	(1,785)	11,854	10,069
CONSERVATION	142,010	156,267	(14,257)	142,010	127,753
ECONOMIC DEVELOPMENT	87,153	106,670	(19,517)	87,153	67,636
EDUCATION	601,803	654,441	(52,638)	601,803	549,165
HIGHER ED	9,478	30,483	(21,005)	9,478	(11,527)
HEALTH	102,373	176,661	(74,288)	102,373	28,085
HIGHWAYS	482,433	650,016	(167,583)	482,433	314,850
LABOR	82,742	99,520	(16,778)	82,742	65,964
MENTAL HEALTH	368,702	440,727	(72,025)	368,702	296,677
NATURAL RESOURCES	152,991	185,529	(32,538)	152,991	120,453
PUBLIC SAFETY	198,654	223,145	(24,491)	198,654	174,163
SOCIAL SERVICES	521,790	628,295	(106,505)	521,790	415,285
CORRECTIONS	383,938	419,546	(35,608)	383,938	348,330
TOTAL	<u>3,366,564</u>	<u>4,021,403</u>	<u>(654,839)</u>	<u>3,366,564</u>	<u>2,711,725</u>

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PERSONNEL	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	41,205	42,484	(1,279)	41,205	39,926
INSURANCE	15,770	15,355	415	15,770	16,185
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	169,400	180,175	(10,775)	169,400	158,625
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	162,277	137,690	24,587	162,277	186,864
HIGHWAYS	---	---	---	---	---
LABOR	129,211	129,500	(289)	129,211	128,922
MENTAL HEALTH	1,179,182	1,252,516	(73,334)	1,179,182	1,105,848
NATURAL RESOURCES	223,831	221,122	2,709	223,831	226,540
PUBLIC SAFETY	237,566	162,259	75,307	237,566	312,873
SOCIAL SERVICES	1,228,526	1,281,691	(53,165)	1,228,526	1,175,361
CORRECTIONS	1,333,322	1,308,309	25,013	1,333,322	1,358,335
TOTAL	4,720,290	4,731,101	(10,811)	4,720,290	4,709,479

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PURCHASING	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	203	495	(292)	203	(89)
LT GOVERNOR	---	---	---	---	---
AUDITOR	3,042	3,219	(177)	3,042	2,865
ATTORNEY GENERAL	4,054	7,183	(3,129)	4,054	925
AGRICULTURE	4,460	12,384	(7,924)	4,460	(3,464)
INSURANCE	3,852	6,192	(2,340)	3,852	1,512
CONSERVATION	57,985	106,253	(48,268)	57,985	9,717
ECONOMIC DEVELOPMENT	89,208	133,496	(44,288)	89,208	44,920
EDUCATION	283,234	199,625	83,609	283,234	366,843
HIGHER ED	43,793	24,767	19,026	43,793	62,819
HEALTH	128,945	153,558	(24,613)	128,945	104,332
HIGHWAYS	---	---	---	---	---
LABOR	26,154	43,343	(17,189)	26,154	8,965
MENTAL HEALTH	146,585	163,713	(17,128)	146,585	129,457
NATURAL RESOURCES	33,250	69,845	(36,595)	33,250	(3,345)
PUBLIC SAFETY	106,846	152,320	(45,474)	106,846	61,372
SOCIAL SERVICES	409,139	470,580	(61,441)	409,139	347,698
CORRECTIONS	464,288	547,111	(82,823)	464,288	381,465
<b>TOTAL</b>	<b>1,805,038</b>	<b>2,094,084</b>	<b>(289,046)</b>	<b>1,805,038</b>	<b>1,515,992</b>

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 12

GENERAL SERVICES	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	11,331	11,776	(445)	11,331	10,886
JUDICIARY	36,557	39,376	(2,819)	36,557	33,738
GOVERNOR	869	386	483	869	1,352
LT GOVERNOR	2,566	4,042	(1,476)	2,566	1,090
AUDITOR	2,522	2,405	117	2,522	2,639
ATTORNEY GENERAL	3,679	4,183	(504)	3,679	3,175
AGRICULTURE	15,969	25,939	(9,970)	15,969	5,999
INSURANCE	6,448	13,407	(6,959)	6,448	(511)
CONSERVATION	15,897	17,232	(1,335)	15,897	14,562
ECONOMIC DEVELOPMENT	40,664	58,385	(17,721)	40,664	22,943
EDUCATION	30,956	57,792	(26,836)	30,956	4,120
HIGHER ED	185,252	191,711	(6,459)	185,252	178,793
HEALTH	47,700	48,594	(894)	47,700	46,806
HIGHWAYS	56,709	64,533	(7,824)	56,709	48,885
LABOR	9,303	9,427	(124)	9,303	9,179
MENTAL HEALTH	137,461	138,355	(894)	137,461	136,567
NATURAL RESOURCES	45,911	27,275	18,636	45,911	64,547
PUBLIC SAFETY	49,797	37,327	12,470	49,797	62,267
SOCIAL SERVICES	112,319	132,419	(20,100)	112,319	92,219
CORRECTIONS	108,010	124,901	(16,891)	108,010	91,119
TOTAL	919,920	1,009,465	(89,545)	919,920	830,375

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 13

TREASURER DISBURSEMENTS	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	499	571	(72)	499	427
JUDICIARY	1,645	2,007	(362)	1,645	1,283
GOVERNOR	31	32	(1)	31	30
LT GOVERNOR	---	---	---	---	---
AUDITOR	90	114	(24)	90	66
ATTORNEY GENERAL	378	359	19	378	397
AGRICULTURE	725	636	89	725	814
INSURANCE	226	212	14	226	240
CONSERVATION	3,018	2,448	570	3,018	3,588
ECONOMIC DEVELOPMENT	1,721	1,665	56	1,721	1,777
EDUCATION	15,488	10,217	5,271	15,488	20,759
HIGHER ED	226	473	(247)	226	(21)
HEALTH	2,250	2,758	(508)	2,250	1,742
HIGHWAYS	10,175	10,168	7	10,175	10,182
LABOR	1,766	1,550	216	1,766	1,982
MENTAL HEALTH	5,117	6,921	(1,804)	5,117	3,313
NATURAL RESOURCES	3,230	2,906	324	3,230	3,554
PUBLIC SAFETY	3,441	3,493	(52)	3,441	3,389
SOCIAL SERVICES	39,368	30,553	8,815	39,368	48,183
CORRECTIONS	5,494	6,594	(1,100)	5,494	4,394
TOTAL	<u>94,888</u>	<u>83,677</u>	<u>11,211</u>	<u>94,888</u>	<u>106,099</u>

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 14

RECORDS MANAGEMENT	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	23,061	18,427	4,634	23,061	27,695
JUDICIARY	425,580	286,412	139,168	425,580	564,748
GOVERNOR	524	801	(277)	524	247
LT GOVERNOR	3,145	2,404	741	3,145	3,886
AUDITOR	53,984	48,870	5,114	53,984	59,098
ATTORNEY GENERAL	593,295	422,609	170,686	593,295	763,981
AGRICULTURE	38,785	27,240	11,545	38,785	50,330
INSURANCE	60,273	114,965	(54,692)	60,273	5,581
CONSERVATION	16,771	14,020	2,751	16,771	19,522
ECONOMIC DEVELOPMENT	263,629	140,202	123,427	263,629	387,056
EDUCATION	147,276	110,559	36,717	147,276	183,993
HIGHER ED	28,302	22,833	5,469	28,302	33,771
HEALTH	327,046	238,343	88,703	327,046	415,749
HIGHWAYS	5,765	---	5,765	5,765	11,530
LABOR	348,535	246,756	101,779	348,535	450,314
MENTAL HEALTH	97,485	75,309	22,176	97,485	119,661
NATURAL RESOURCES	165,619	121,775	43,844	165,619	209,463
PUBLIC SAFETY	199,162	138,599	60,563	199,162	259,725
SOCIAL SERVICES	962,271	848,823	113,448	962,271	1,075,719
CORRECTIONS	560,277	393,768	166,509	560,277	726,786
TOTAL	4,320,785	3,272,715	1,048,070	4,320,785	5,368,855

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

SECURITY	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	191,732	135,995	55,737	191,732	247,469
JUDICIARY	20,494	15,697	4,797	20,494	25,291
GOVERNOR	11,517	10,560	957	11,517	12,474
LT GOVERNOR	2,371	1,712	659	2,371	3,030
AUDITOR	34,044	26,971	7,073	34,044	41,117
ATTORNEY GENERAL	48,780	47,091	1,689	48,780	50,469
AGRICULTURE	41,836	34,391	7,445	41,836	49,281
INSURANCE	44,207	32,679	11,528	44,207	55,735
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	77,573	127,005	(49,432)	77,573	28,141
EDUCATION	133,636	92,614	41,022	133,636	174,658
HIGHER ED	---	---	---	---	---
HEALTH	23,713	15,412	8,301	23,713	32,014
HIGHWAYS	193,256	163,537	29,719	193,256	222,975
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	113,990	102,175	11,815	113,990	125,805
PUBLIC SAFETY	19,479	17,696	1,783	19,479	21,262
SOCIAL SERVICES	84,856	79,771	5,085	84,856	89,941
CORRECTIONS	---	---	---	---	---
TOTAL	1,041,484	903,306	138,178	1,041,484	1,179,662

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 16

REVENUE CASHIER	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	817	520	297	817	1,114
JUDICIARY	3,794	2,330	1,464	3,794	5,258
GOVERNOR	68	33	35	68	103
LT GOVERNOR	17	11	6	17	23
AUDITOR	170	109	61	170	231
ATTORNEY GENERAL	357	216	141	357	498
AGRICULTURE	408	271	137	408	545
INSURANCE	---	---	---	---	---
CONSERVATION	1,548	975	573	1,548	2,121
ECONOMIC DEVELOPMENT	851	694	157	851	1,008
EDUCATION	18,475	13,241	5,234	18,475	23,709
HIGHER ED	25,962	17,597	8,365	25,962	34,327
HEALTH	1,531	943	588	1,531	2,119
HIGHWAYS	6,584	2,937	3,647	6,584	10,231
LABOR	868	683	185	868	1,053
MENTAL HEALTH	12,879	7,931	4,948	12,879	17,827
NATURAL RESOURCES	2,535	1,615	920	2,535	3,455
PUBLIC SAFETY	2,858	4,573	(1,715)	2,858	1,143
SOCIAL SERVICES	28,701	16,644	12,057	28,701	40,758
CORRECTIONS	11,382	8,733	2,649	11,382	14,031
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TOTAL	119,805	80,056	39,749	119,805	159,554
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 17

INFORMATION SERVICES	2002 CARRY-FORWARD	2000 ACTUAL	CARRY-FORWARD ADJUSTMENT	2002 ACTUAL	FIXED FY 04
LEGISLATURE	53,362	51,236	2,126	53,362	55,488
JUDICIARY	225,858	179,952	45,906	225,858	271,764
GOVERNOR	46,939	3,749	43,190	46,939	90,129
LT GOVERNOR	13,680	625	13,055	13,680	26,735
AUDITOR	10,548	9,997	551	10,548	11,099
ATTORNEY GENERAL	34,127	32,491	1,636	34,127	35,763
AGRICULTURE	56,464	56,860	(396)	56,464	56,068
INSURANCE	19,856	19,370	486	19,856	20,342
CONSERVATION	233,303	219,941	13,362	233,303	246,665
ECONOMIC DEVELOPMENT	145,815	149,960	(4,145)	145,815	141,670
EDUCATION	945,003	918,505	26,498	945,003	971,501
HIGHER ED	15,512	43,114	(27,602)	15,512	(12,090)
HEALTH	166,911	248,059	(81,148)	166,911	85,763
HIGHWAYS	795,465	914,756	(119,291)	795,465	676,174
LABOR	135,887	139,963	(4,076)	135,887	131,811
MENTAL HEALTH	652,133	622,334	29,799	652,133	681,932
NATURAL RESOURCES	252,538	261,180	(8,642)	252,538	243,896
PUBLIC SAFETY	340,027	314,916	25,111	340,027	365,138
SOCIAL SERVICES	885,436	886,014	(578)	885,436	884,858
CORRECTIONS	676,952	592,967	83,985	676,952	760,937
TOTAL	5,705,816	5,665,989	39,827	5,705,816	5,745,643

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS

	<u>SCHEDULE</u>
SUMMARY DATA.....	Page 1
 BUILDING USE I	
Nature and Extent of Services.....	A
Costs to be Allocated.....	A-1
Detail Allocation - Broadway.....	A-2
Detail Allocation - Capitol.....	A-3
Detail Allocation - Truman.....	A-4
Detail Allocation - Supreme Court.....	A-5
Detail Allocation - Springfield.....	A-6
Cost Allocation Summary.....	A-7
 BUILDING USE II	
Nature and Extent of Services.....	B
Costs to be Allocated.....	B-1
Detail Allocation - Wainwright.....	B-2
Detail Allocation - Midtown.....	B-3
Detail Allocation - Jefferson.....	B-4
Detail Allocation - National Guard Complex.....	B-5
Detail Allocation - EDP/Health Lab.....	B-6
Cost Allocation Summary.....	B-7
 BUILDING USE III	
Nature and Extent of Services.....	C
Costs to be Allocated.....	C-1
Detail Allocation - Mo. Blvd.....	C-2
Detail Allocation - Fletcher Daniels.....	C-3
Detail Allocation - St. Joseph.....	C-4
Detail Allocation - Kirkpatrick Information Center.....	C-5
Detail Allocation - DEQ Lab.....	C-6
Cost Allocation Summary.....	C-7
 BUILDING USE IV	
Nature and Extent of Services.....	D
Costs to be Allocated.....	D-1
Detail Allocation - Professional Registration.....	D-2
Detail Allocation - Mental Health.....	D-3
Detail Allocation - Howerton.....	D-4
Detail Allocation - D&C Warehouse.....	D-5
Detail Allocation - Penrose Family Center.....	D-6
Cost Allocation Summary.....	D-7

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

SCHEDULE

BUILDING USE V

Nature and Extent of Services.....	E
Costs to be Allocated.....	E-1
Detail Allocation - Ag Feed/Seed Lab.....	E-2
Detail Allocation - Mill Creek.....	E-3
Cost Allocation Summary.....	E-4

EQUIPMENT USE

Nature and Extent of Services.....	F
Costs to be Allocated.....	F-1
Detail Allocation - Equipment Use.....	F-2
Detail Allocation - BPB Equipment.....	F-3
Cost Allocation Summary.....	F-4

RETIREMENT/GROUP INSURANCE

Nature and Extent of Services.....	G
Costs to be Allocated.....	G-1
Detail Allocation - Retirement/Group Insurance.....	G-2
Cost Allocation Summary.....	G-3

OASDHI

Nature and Extent of Services.....	H
Costs to be Allocated.....	H-1
Detail Allocation - OASDHI.....	H-2
Cost Allocation Summary.....	H-3

BUILDING RENTAL

Nature and Extent of Services.....	I
Costs to be Allocated.....	I-1
Detail Allocation - Building Rental.....	I-2
Cost Allocation Summary.....	I-3

WORKERS' COMPENSATION

Nature and Extent of Services.....	J
Costs to be Allocated.....	J-1
Detail Allocation - Workers' Compensation.....	J-2
Cost Allocation Summary.....	J-3

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
UNEMPLOYMENT COMPENSATION	
Nature and Extent of Services.....	K
Costs to be Allocated.....	K-1
Detail Allocation - Unemployment Compensation.....	K-2
Cost Allocation Summary.....	K-3
INSURANCE	
Nature and Extent of Services.....	L
Costs to be Allocated.....	L-1
Detail Allocation - Auto Claim.....	L-2
Detail Allocation - Aircraft Liability.....	L-3
Detail Allocation - Surety Bonds.....	L-4
Detail Allocation - Specific Bonds.....	L-5
Cost Allocation Summary.....	L-6
COMMISSIONER OF ADMINISTRATION	
Nature and Extent of Services.....	M
Costs to be Allocated.....	M-1
Detail Allocation - Departmental.....	M-2
Detail Allocation - Section II.....	M-3
Detail Allocation - General Government.....	M-4
Cost Allocation Summary.....	M-5
INFORMATION SERVICES	
Nature and Extent of Services.....	N
Costs to be Allocated.....	N-1
Detail Allocation - System Development.....	N-2
Detail Allocation - Systems Development - SAM II.....	N-3
Detail Allocation - Office Automation.....	N-4
Detail Allocation - Section II.....	N-5
Detail Allocation - Other.....	N-6
Cost Allocation Summary.....	N-7
BUDGET AND PLANNING	
Nature and Extent of Services.....	O
Costs to be Allocated.....	O-1
Detail Allocation - Budget & Planning.....	O-2
Detail Allocation - Washington Office.....	O-3
Detail Allocation - Census .....	O-4
Detail Allocation - General Government.....	O-5
Cost Allocation Summary.....	O-6

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
ACCOUNTING	
Nature and Extent of Services.....	P
Costs to be Allocated.....	P-1
Detail Allocation - Payroll.....	P-2
Detail Allocation - Accounting.....	P-3
Detail Allocation - General Government.....	P-4
Cost Allocation Summary.....	P-5
FACILITIES MANAGEMENT	
Nature and Extent of Services.....	Q
Costs to be Allocated.....	Q-1
Detail Allocation - Facilities Manager.....	Q-2
Detail Allocation - Penrose Family Center.....	Q-3
Detail Allocation - Section II.....	Q-4
Detail Allocation - Other.....	Q-5
Cost Allocation Summary.....	Q-6
DESIGN AND CONSTRUCTION	
Nature and Extent of Services.....	R
Costs to be Allocated.....	R-1
Detail Allocation - Section II.....	R-2
Detail Allocation - Other.....	R-3
Cost Allocation Summary.....	R-4
PERSONNEL	
Nature and Extent of Services.....	S
Costs to be Allocated.....	S-1
Detail Allocation - Personnel Services.....	S-2
Detail Allocation - Section II.....	S-3
Cost Allocation Summary.....	S-4
PURCHASING	
Nature and Extent of Services.....	T
Costs to be Allocated.....	T-1
Detail Allocation - Operating.....	T-2
Detail Allocation - Surplus Property.....	T-3
Cost Allocation Summary.....	T-4

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
<b>GENERAL SERVICES</b>	
Nature and Extent of Services.....	U
Costs to be Allocated.....	U-1
Detail Allocation - Risk Management.....	U-2
Detail Allocation - Forms Management.....	U-3
Detail Allocation - Mail Services.....	U-4
Detail Allocation - Section II.....	U-5
Detail Allocation - Other.....	U-6
Cost Allocation Summary.....	U-7
 <b>TREASURER</b>	
Nature and Extent of Services.....	V
Costs to be Allocated.....	V-1
Detail Allocation - Disbursements.....	V-2
Cost Allocation - General Government.....	V-3
Cost Allocation Summary.....	V-4
 <b>SECRETARY OF STATE</b>	
Nature and Extent of Services.....	W
Costs to be Allocated.....	W-1
Detail Allocation - Records Management.....	W-2
Detail Allocation - General Government.....	W-3
Cost Allocation Summary.....	W-4
 <b>SECURITY</b>	
Nature and Extent of Services.....	X
Costs to be Allocated.....	X-1
Detail Allocation - Security.....	X-2
Cost Allocation Summary.....	X-3
 <b>REVENUE</b>	
Nature and Extent of Services.....	Y
Costs to be Allocated.....	Y-1
Detail Allocation - Cashier.....	Y-2
Detail Allocation - General Government.....	Y-3
Cost Allocation Summary.....	Y-4

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

SCHEDULE

BOARD OF PUBLIC BUILDINGS I

Nature and Extent of Services.....	Z
Costs to be Allocated.....	Z-1
Detail Allocation - Fletcher Daniels.....	Z-2
Detail Allocation - Springfield.....	Z-3
Detail Allocation - Wainwright.....	Z-4
Detail Allocation - Truman.....	Z-5
Detail Allocation - Midtown.....	Z-6
Cost Allocation Summary.....	Z-7

BOARD OF PUBLIC BUILDINGS II

Nature and Extent of Services.....	AA
Costs to be Allocated.....	AA-1
Detail Allocation - St. Joseph.....	AA-2
Detail Allocation - Kirkpatrick Information Center.....	AA-3
Detail Allocation - Mill Creek.....	AA-4
Cost Allocation Summary.....	AA-5

STATE OF MISSOURI  
 CENTRAL SERVICE COST ALLOCATION PLAN  
 SUMMARY OF ALLOCATED CENTRAL SERVICE COSTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002

USER AGENCIES

CENTRAL SERVICE AGENCIES

	Building Use I A-7	Building Use II B-7	Building Use III C-7	Building Use IV D-7	Building Use V E-4	Equipment Use F-4	Retirement/Group Insurance G-3	OASDHI H-3
Legislature	\$482,693							
Judiciary	43,731	67,127						
Governor	25,530	10,733	5,743					
Lt. Governor	7,387	2,707	1,531					
Auditor	64,933		4,563					
Attorney General	55,276	23,472						
Agriculture			43,287		41,785			
Insurance	146,973	2,981	2,903					
Conservation								
Economic Development	250,304	11,171	2,935	46,526				
Education		128,956	19,493					
Higher Education								
Health	9,752	82,874	35,521	31,522	47,186			
Highways	42,412							
Labor		27,447	8,279					
Mental Health				101,030				
Natural Resources	58,226	109,349	69,307					
Public Safety	80,196	147,823	17,700					
Social Services	113,040	312,012	288,370	184,200				
Corrections		27,685			102,611			
All Other	32,051	460	1,371					122,806
<b>TOTALS</b>	<b>\$1,412,504</b>	<b>\$954,797</b>	<b>\$501,003</b>	<b>\$363,278</b>	<b>\$191,582</b>			<b>\$122,806</b>

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
SUMMARY OF ALLOCATED CENTRAL SERVICE COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

USER AGENCIES

CENTRAL SERVICE AGENCIES

	Building Rental I-3	Workers' Compensation J-3	Unemployment Compensation K-3	Insurance L-6	Commissioner of Administration M-5	Information Services N-7	Budget and Planning O-6	Accounting P-5
Legislature	\$4,239	\$23,202		\$407		\$53,362		\$31,052
Judiciary	147,163	701,404		2,159		225,858	27,955	126,780
Governor		55,327		18		46,939	37,191	2,093
Lt. Governor				5		13,680	1,248	371
Auditor		3,569		86		10,548	1,872	6,001
Attorney General		19,632		240		34,127	1,997	20,105
Agriculture	208,329	60,681		1,102		56,464	35,194	34,241
Insurance		24,986		301		19,856	11,732	11,854
Conservation				1,019		233,303	9,236	142,010
Economic Development	683,126	128,501		935		145,815	64,524	87,153
Education	720,068	321,254		1,383		945,003	81,122	601,803
Higher Education	125,361	1,313,571		18,969		15,512	46,052	9,478
Health	205,301	299,837		1,036		166,911	68,766	102,373
Highways				3,579		795,465	57,034	482,433
Labor	603,792	326,608		600		135,887	26,209	82,742
Mental Health	333,085	5,884,297		7,365		652,133	48,173	368,702
Natural Resources		553,270		1,511		252,538	47,675	152,991
Public Safety	327,029	1,110,110		172,553		340,027	83,743	198,654
Social Services	1,113,714	1,327,849		6,590		885,436	162,244	521,790
Corrections	539,597	5,363,152		6,694		676,952	55,664	383,938
All Other					2,804,980	60,700,005	1,275,455	103,681
<b>TOTALS</b>	<b>\$5,010,804</b>	<b>\$17,517,250</b>		<b>\$226,552</b>	<b>\$2,804,980</b>	<b>\$66,405,821</b>	<b>\$2,143,086</b>	<b>\$3,470,245</b>

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
SUMMARY OF ALLOCATED CENTRAL SERVICE COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

USER AGENCIES

CENTRAL SERVICE AGENCIES

	Facilities Management Q-6	Design and Construction R-4	Personnel S-4	Purchasing T-4	General Services U-7	Treasurer V-4	Secretary of State W-4	Security X-3
Legislature	\$1,593,814				\$11,331	\$499	\$23,061	\$191,732
Judiciary	320,977				36,557	1,645	425,580	20,494
Governor	275,852			203	869	31	524	11,517
Lt. Governor	24,691				2,566		3,145	2,371
Auditor	14,474			3,042	2,522	90	53,984	34,044
Attorney General	488,702			4,054	3,679	378	593,295	48,780
Agriculture	381,426		41,205	4,460	15,969	725	38,785	41,836
Insurance			15,770	3,852	6,448	226	60,273	44,207
Conservation				57,985	15,897	3,018	16,771	
Economic Development	238,391		169,400	89,208	40,664	1,721	263,629	77,573
Education	813,935			283,234	30,956	15,488	147,276	133,636
Higher Education				43,793	185,252	226	28,302	
Health	677,711		162,277	128,945	47,700	2,250	327,046	23,713
Highways					56,709	10,175	5,765	193,256
Labor	234,985		129,211	26,154	9,303	1,766	348,535	
Mental Health	512,541		1,179,182	146,585	137,461	5,117	97,485	
Natural Resources	1,109,369		223,831	33,250	45,911	3,230	165,619	113,990
Public Safety	3,406		237,566	106,846	49,797	3,441	199,162	19,479
Social Services	1,437,619		1,228,526	409,139	112,319	39,368	962,271	84,856
Corrections	333,748		1,333,322	464,288	108,010	5,494	560,277	
All Other	1,886,404	9,821,638	320,760	4,341,108	9,515,029	3,368,114	23,071,994	7,283
<b>TOTALS</b>	<b>\$10,348,045</b>	<b>\$9,821,638</b>	<b>\$5,041,050</b>	<b>\$6,146,146</b>	<b>\$10,434,949</b>	<b>\$3,463,002</b>	<b>\$27,392,779</b>	<b>\$1,048,767</b>

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
SUMMARY OF ALLOCATED CENTRAL SERVICE COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

## USER AGENCIES

## CENTRAL SERVICE AGENCIES

	Revenue	Board of Public	Board of Public	ALLOCATED
	Y-4	Buildings I Z-7	Buildings II AA-5	COSTS
Legislature	\$817			\$2,416,209
Judiciary	3,794	379,340		2,530,564
Governor	68	69,524		542,162
Lt. Governor	17	22,874		82,593
Auditor	170	163,292		363,190
Attorney General	357	174,932		1,469,026
Agriculture	408			1,005,897
Insurance		330,128		682,490
Conservation	1,548			480,787
Economic Development	851	592,290		2,894,717
Education	18,475	28,888	44,661	4,335,631
Higher Education	25,962			1,812,478
Health	1,531	379,078	157,279	2,958,609
Highways	6,584	86,259		1,739,671
Labor	868	155,105	27,082	2,144,573
Mental Health	12,879			9,486,035
Natural Resources	2,535			2,942,602
Public Safety	2,858	292,069	23,143	3,415,602
Social Services	28,701	3,270,144	246,003	12,734,191
Corrections	11,382	156,460	238,687	10,367,961
All Other	424,301,535	56,325		541,730,999
<b>TOTALS</b>	<b>\$424,421,340</b>	<b>\$6,156,708</b>	<b>\$736,855</b>	<b>\$606,135,987</b>

**SCHEDULE A  
FISCAL 2002**

**STATE OF MISSOURI**

**BUILDING USE I**

**NATURE AND EXTENT OF SERVICES**

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Broadway	\$ 3,940,904
Capitol	31,037,345
Truman	64,217,560
Supreme Court	2,929,098
Springfield	6,348,630

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

Interest cost related to the Truman Building (Series A 1985 Refunding Bonds and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule A-1.

STATE OF MISSOURI  
 BUILDING USE I  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE A-1  
 Fiscal Year 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
OTHER COST CATEGORIES (ITEMIZE)							
Building Use Charges	\$2,169,471		\$78,818	\$620,747	\$1,284,351	\$58,582	\$126,973
Interest Charges	815,266				815,266		
TOTAL COSTS	2,984,737		78,818	620,747	2,099,617	58,582	126,973
ALLOCABLE COSTS BY SUB-POOL	2,984,737		78,818	620,747	2,099,617	58,582	126,973
TOTAL ALLOCATED	<u>\$2,984,737</u>		<u>\$78,818</u>	<u>\$620,747</u>	<u>\$2,099,617</u>	<u>\$58,582</u>	<u>\$126,973</u>

STATE OF MISSOURI  
BUILDING USE I  
DETAIL ALLOCATION - BROADWAY

SCHEDULE A-2  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Attorney General	41,874	43.83	\$34,546
Social Services	53,674	56.17	44,272
TOTAL	95,548	100.00	\$78,818

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE I  
 DETAIL ALLOCATION - CAPITOL

SCHEDULE A-3  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	1,746	0.77	\$4,780
Budget and Planning	7,071	3.13	19,429
Design and Construction	165	0.07	435
Treasurer	1,781	0.79	4,904
Secretary of State	2,202	0.97	6,021
Legislature	175,864	77.76	482,693
Governor	9,027	3.99	24,768
Lt. Governor	2,697	1.19	7,387
Auditor	1,605	0.71	4,407
Natural Resources	21,215	9.38	58,226
All Other	2,777	1.24	7,697
<b>TOTAL</b>	<b>226,150</b>	<b>100.00</b>	<b>\$620,747</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE I  
 DETAIL ALLOCATION - TRUMAN

SCHEDULE A-4  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	15,851	3.06	\$64,248
Information Services	49,111	9.49	199,254
Accounting	14,831	2.87	60,259
Facilities Management	12,571	2.43	51,021
Design and Construction	20,183	3.90	81,885
Personnel	19,131	3.70	77,686
Purchasing	11,575	2.24	47,031
General Services	13,602	2.63	55,220
Treasurer	18,027	3.48	73,067
Security	3,161	0.61	12,808
Revenue	193,279	37.35	784,207
Auditor	14,058	2.72	57,110
Insurance	36,221	7.00	146,973
Economic Development	61,441	11.87	249,225
Highways	10,442	2.02	42,412
Public Safety	17,934	3.47	72,857
All Other	6,014	1.16	24,354
<b>TOTAL</b>	<b>517,432</b>	<b>100.00</b>	<b>\$2,099,617</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE I  
DETAIL ALLOCATION - SUPREME COURT

SCHEDULE A-5  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Judiciary	35,411	74.65	\$43,731
Attorney General	12,024	25.35	14,851
TOTAL	47,435	100.00	\$58,582

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE I  
 DETAIL ALLOCATION - SPRINGFIELD

SCHEDULE A-6  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	5,754	7.00	\$8,888
Secretary of State	746	0.91	1,155
Revenue	12,894	15.70	19,935
Governor	493	0.60	762
Auditor	2,208	2.69	3,416
Attorney General	3,806	4.63	5,879
Economic Development	697	0.85	1,079
Health	6,312	7.68	9,752
Public Safety	4,750	5.78	7,339
Social Services	44,489	54.16	68,768
<b>TOTAL</b>	<b>82,149</b>	<b>100.00</b>	<b>\$126,973</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE I  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE A-7  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
Commissioner of Administration	\$69,028			\$4,780	\$64,248		
Information Services	199,254				199,254		
Budget and Planning	19,429			19,429			
Accounting	60,259				60,259		
Facilities Management	59,909				51,021		8,888
Design and Construction	82,320			435	81,885		
Personnel	77,686				77,686		
Purchasing	47,031				47,031		
General Services	55,220				55,220		
Treasurer	77,971			4,904	73,067		
Secretary of State	7,176			6,021			1,155
Security	12,808				12,808		
Revenue	804,142				784,207		19,935
Legislature	482,693			482,693			
Judiciary	43,731					43,731	
Governor	25,530			24,768			762
Lt. Governor	7,387			7,387			
Auditor	64,933			4,407	57,110		3,416
Attorney General	55,276		34,546			14,851	5,879
Insurance	146,973				146,973		
Economic Development	250,304				249,225		1,079
Health	9,752						9,752
Highways	42,412				42,412		
Natural Resources	58,226			58,226			
Public Safety	80,196				72,857		7,339
Social Services	113,040		44,272				68,768
All Other	32,051			7,697	24,354		
<b>TOTAL</b>	<b>\$2,984,737</b>		<b>\$78,818</b>	<b>\$620,747</b>	<b>\$2,099,617</b>	<b>\$58,582</b>	<b>\$126,973</b>

**SCHEDULE B  
FISCAL 2002**

**STATE OF MISSOURI**

**BUILDING USE II**

**NATURE AND EXTENT OF SERVICES**

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations, has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Wainwright	\$ 17,132,851
Midtown	9,098,147
Jefferson	12,798,371
National Guard Complex	7,023,302
EDP/Health Lab	3,119,701

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

STATE OF MISSOURI  
 BUILDING USE II  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE B-1  
 Fiscal Year 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	WAINWRIGHT	MIDTOWN	JEFFERSON	NATIONAL GUARD COMPLEX	EDP/ HEALTH LAB
OTHER COST CATEGORIES (ITEMIZE)							
-----							
Building Use Charges	\$983,447		\$342,657	\$181,963	\$255,967	\$140,466	\$62,394
TOTAL COSTS	983,447		342,657	181,963	255,967	140,466	62,394
ALLOCABLE COSTS BY SUB-POOL	983,447		342,657	181,963	255,967	140,466	62,394
TOTAL ALLOCATED	\$983,447		\$342,657	\$181,963	\$255,967	\$140,466	\$62,394
	=====		=====	=====	=====	=====	=====

STATE OF MISSOURI  
 BUILDING USE II  
 DETAIL ALLOCATION - WAINWRIGHT

SCHEDULE B-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	1,306	0.91	\$3,118
Treasurer	463	0.32	1,097
Secretary of State	1,434	1.00	3,427
Revenue	1,123	0.79	2,707
Judiciary	27,990	19.59	67,127
Governor	2,623	1.84	6,305
Lt. Governor	1,128	0.79	2,707
Attorney General	9,786	6.85	23,472
Insurance	1,249	0.87	2,981
Economic Development	4,662	3.26	11,171
Health	15,131	10.59	36,287
Labor	11,441	8.01	27,447
Public Safety	2,836	1.99	6,819
Social Services	50,160	35.11	120,307
Corrections	11,531	8.08	27,685
<b>TOTAL</b>	<b>142,863</b>	<b>100.00</b>	<b>\$342,657</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE II  
DETAIL ALLOCATION - MIDTOWN

SCHEDULE B-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	1,920	2.06	\$3,748
Social Services	91,133	97.94	178,215
<b>TOTAL</b>	<b>93,053</b>	<b>100.00</b>	<b>\$181,963</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE II  
 DETAIL ALLOCATION - JEFFERSON

SCHEDULE B-4  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	1,571	0.88	\$2,253
Facilities Management	2,103	1.18	3,020
General Services	1,471	0.82	2,099
Revenue	494	0.28	717
Governor	3,089	1.73	4,428
Education	89,830	50.38	128,956
Health	2,892	1.62	4,147
Natural Resources	76,168	42.72	109,349
Public Safety	374	0.21	538
All Other	322	0.18	460
<b>TOTAL</b>	<b>178,314</b>	<b>100.00</b>	<b>\$255,967</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE II  
DETAIL ALLOCATION - NATIONAL GUARD  
COMPLEX

SCHEDULE B-5  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Public Safety	106,107	100.00	\$140,466
TOTAL	106,107	100.00	\$140,466

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE II  
DETAIL ALLOCATION - EDP/HEALTH LAB

SCHEDULE B-6  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Information Services	4,984	10.36	\$6,464
Health	32,736	68.02	42,440
Social Services	10,409	21.62	13,490
<b>TOTAL</b>	<b>48,129</b>	<b>100.00</b>	<b>\$62,394</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE II  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE B-7  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	WAINWRIGHT	MIDTOWN	JEFFERSON	NATIONAL GUARD COMPLEX	EDP/ HEALTH LAB
Commissioner of Administration	\$2,253					\$2,253	
Information Services	6,464						6,464
Facilities Management	9,886		3,118	3,748	3,020		
General Services	2,099				2,099		
Treasurer	1,097		1,097				
Secretary of State	3,427		3,427				
Revenue	3,424		2,707		717		
Judiciary	67,127		67,127				
Governor	10,733		6,305		4,428		
Lt. Governor	2,707		2,707				
Attorney General	23,472		23,472				
Insurance	2,981		2,981				
Economic Development	11,171		11,171				
Education	128,956				128,956		
Health	82,874		36,287		4,147		42,440
Labor	27,447		27,447				
Natural Resources	109,349				109,349		
Public Safety	147,823		6,819		538	140,466	
Social Services	312,012		120,307	178,215			13,490
Corrections	27,685		27,685				
All Other	460				460		
<b>TOTAL</b>	<b>\$983,447</b>		<b>\$342,657</b>	<b>\$181,963</b>	<b>\$255,967</b>	<b>\$140,466</b>	<b>\$62,394</b>

SCHEDULE C  
FISCAL 2002

STATE OF MISSOURI  
BUILDING USE III  
NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Missouri Boulevard	\$ 2,164,338
Fletcher Daniels	15,952,903
St. Joseph	4,461,412
Kirkpatrick Information Center	18,867,503
DEQ Lab	3,465,363

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management Records.

Interest costs related to St. Joseph (Series C 1988 Special Obligation Bonds and Series A 1991 Refunding Bonds) and Kirkpatrick Information Center (Series C 1988 and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule C-1.

STATE OF MISSOURI  
 BUILDING USE III  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SUB-POOL ALLOCATIONS

SCHEDULE C-1  
 Fiscal Year 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFORMATION CENTER	DEQ LAB
<b>OTHER COST CATEGORIES (ITEMIZE)</b>							
-----							
Building Use Charges	\$898,230		\$43,287	\$319,058	\$89,228	\$377,350	\$69,307
Interest Charges	609,081				61,307	547,774	
<b>TOTAL COSTS</b>	<b>1,507,311</b>		<b>43,287</b>	<b>319,058</b>	<b>150,535</b>	<b>925,124</b>	<b>69,307</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>1,507,311</b>		<b>43,287</b>	<b>319,058</b>	<b>150,535</b>	<b>925,124</b>	<b>69,307</b>
<b>TOTAL ALLOCATED</b>	<b>\$1,507,311</b>		<b>\$43,287</b>	<b>\$319,058</b>	<b>\$150,535</b>	<b>\$925,124</b>	<b>\$69,307</b>
	=====		=====	=====	=====	=====	=====

STATE OF MISSOURI  
BUILDING USE III  
DETAIL ALLOCATION - MO BLVD

SCHEDULE C-2  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Agriculture	33,298	100.00	\$43,287
TOTAL	33,298	100.00	\$43,287

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE III  
 DETAIL ALLOCATION - FLETCHER DANIELS

SCHEDULE C-3  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	2,045	1.53	\$4,882
Treasurer	385	0.29	925
Secretary of State	1,031	0.77	2,457
Revenue	17,235	12.89	41,127
Governor	2,401	1.80	5,743
Lt. Governor	639	0.48	1,531
Auditor	1,911	1.43	4,563
Insurance	1,220	0.91	2,903
Economic Development	1,231	0.92	2,935
Education	2,443	1.83	5,839
Health	8,804	6.58	20,994
Public Safety	4,450	3.33	10,625
Social Services	89,339	66.81	213,163
All Other	585	0.43	1,371
<b>TOTAL</b>	<b>133,719</b>	<b>100.00</b>	<b>\$319,058</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE III  
 DETAIL ALLOCATION - ST JOSEPH

SCHEDULE C-4  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	1,295	3.86	\$5,811
Revenue	5,797	17.26	25,982
Education	3,048	9.07	13,654
Health	3,240	9.65	14,527
Labor	1,848	5.50	8,279
Public Safety	1,580	4.70	7,075
Social Services	16,782	49.96	75,207
<b>TOTAL</b>	<b>33,590</b>	<b>100.00</b>	<b>\$150,535</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE III  
DETAIL ALLOCATION - KIRKPATRICK  
INFORMATION CENTER

SCHEDULE C-5  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	595	0.45	\$4,163
Secretary of State	132,328	99.55	920,961
<b>TOTAL</b>	<b>132,923</b>	<b>100.00</b>	<b>\$925,124</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE III  
DETAIL ALLOCATION - DEQ LAB

SCHEDULE C-6  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Natural Resources	25,017	100.00	\$69,307
TOTAL	25,017	100.00	\$69,307

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE III  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE C-7  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFORMATION CENTER	DEQ LAB
Facilities Management	\$14,856			\$4,882	\$5,811	\$4,163	
Treasurer	925			925			
Secretary of State	923,418			2,457		920,961	
Revenue	67,109			41,127	25,982		
Governor	5,743			5,743			
Lt. Governor	1,531			1,531			
Auditor	4,563			4,563			
Agriculture	43,287		43,287				
Insurance	2,903			2,903			
Economic Development	2,935			2,935			
Education	19,493			5,839	13,654		
Health	35,521			20,994	14,527		
Labor	8,279				8,279		
Natural Resources	69,307						69,307
Public Safety	17,700			10,625	7,075		
Social Services	288,370			213,163	75,207		
All Other	1,371			1,371			
<b>TOTAL</b>	<b>\$1,507,311</b>		<b>\$43,287</b>	<b>\$319,058</b>	<b>\$150,535</b>	<b>\$925,124</b>	<b>\$69,307</b>

**SCHEDULE D  
FISCAL 2002**

**STATE OF MISSOURI**

**BUILDING USE IV**

**NATURE AND EXTENT OF SERVICES**

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Professional Registration	\$ 2,326,323
Mental Health	5,051,515
Howerton	5,647,002
D&C Warehouse	177,223
Penrose Family Center	5,139,082

The cost of the D&C Warehouse was obtained from actuarial records of the Department of Transportation. The cost of the Penrose Family Center was obtained from the Department of Social Services Market Value Analysis and project disbursement records from the Division of Design and Construction.

Square footage allocations for the Professional Registration, Mental Health, Howerton, and D&C Warehouse buildings were obtained from the Division of Facilities Management Records. Square footage allocation for the Penrose Family Center was obtained from the appraisal of the Center held by the Division of General Services.

STATE OF MISSOURI  
 BUILDING USE IV  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE D-1  
 Fiscal Year 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	PROFESSIONAL REGISTRATION	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY CENTER
OTHER COST CATEGORIES (ITEMIZE)							
-----							
Building Use Charges	\$366,822		\$46,526	\$101,030	\$112,940	\$3,544	\$102,782
TOTAL COSTS	366,822		46,526	101,030	112,940	3,544	102,782
ALLOCABLE COSTS BY SUB-POOL	366,822		46,526	101,030	112,940	3,544	102,782
TOTAL ALLOCATED	<u>\$366,822</u>		<u>\$46,526</u>	<u>\$101,030</u>	<u>\$112,940</u>	<u>\$3,544</u>	<u>\$102,782</u>

STATE OF MISSOURI  
BUILDING USE IV  
DETAIL ALLOCATION - PROFESSIONAL  
REGISTRATION

SCHEDULE D-2  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Economic Development	26,269	100.00	\$46,526
TOTAL	26,269	100.00	\$46,526

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE IV  
DETAIL ALLOCATION - MENTAL HEALTH

SCHEDULE D-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Mental Health	56,571	100.00	\$101,030
TOTAL	56,571	100.00	\$101,030

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE IV  
DETAIL ALLOCATION - HOWERTON

SCHEDULE D-4  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Health	22,231	27.91	\$31,522
Social Services	57,415	72.09	81,418
TOTAL	79,646	100.00	\$112,940

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE IV  
DETAIL ALLOCATION - D & C WAREHOUSE

SCHEDULE D-5  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	2,569	51.27	\$1,817
Design and Construction	2,442	48.73	1,727
<b>TOTAL</b>	<b>5,011</b>	<b>100.00</b>	<b>\$3,544</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE IV  
DETAIL ALLOCATION - PENROSE FAMILY  
CENTER

SCHEDULE D-6  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Social Services	151,451	100.00	\$102,782
TOTAL	151,451	100.00	\$102,782

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE IV  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE D-7  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	PROFESSIONAL REGISTRATION	MENTAL HEALTH	HOWERTON WAREHOUSE	D & C	PENROSE FAMILY CENTER
Facilities Management	\$1,817					\$1,817	
Design and Construction	1,727					1,727	
Economic Development	46,526		46,526				
Health	31,522				31,522		
Mental Health	101,030			101,030			
Social Services	184,200				81,418		102,782
<b>TOTAL</b>	<b>\$366,822</b>		<b>\$46,526</b>	<b>\$101,030</b>	<b>\$112,940</b>	<b>\$3,544</b>	<b>\$102,782</b>

**SCHEDULE E  
FISCAL 2002**

**STATE OF MISSOURI**

**BUILDING USE V**

**NATURE AND EXTENT OF SERVICES**

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

A use charge has been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Ag Feed/Seed Lab	\$ 2,089,246
Mill Creek	7,489,853

The cost of the buildings, along with renovations and improvements for the fiscal year were obtained from the Division of Design and Construction and the Division of Facilities Management. Square footage allocations were obtained from the Division of Facilities Management records.

STATE OF MISSOURI  
 BUILDING USE V  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE E-1  
 Fiscal Year 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	AG FEED/ SEED LAB	MILL CREEK
OTHER COST CATEGORIES (ITEMIZE)				
-----				
Building Use Charges	\$191,582		\$41,785	\$149,797
TOTAL COSTS	191,582		41,785	149,797
ALLOCABLE COSTS BY SUB-POOL	191,582		41,785	149,797
TOTAL ALLOCATED	<u>\$191,582</u>		<u>\$41,785</u>	<u>\$149,797</u>

STATE OF MISSOURI  
BUILDING USE V  
DETAIL ALLOCATION - AG FEED/SEED LAB

SCHEDULE E-2  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Agriculture	8,772	100.00	\$41,785
TOTAL	8,772	100.00	\$41,785

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE V  
DETAIL ALLOCATION - MILL CREEK

SCHEDULE E-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Health	16,944	31.50	\$47,186
Corrections	36,852	68.50	102,611
TOTAL	53,796	100.00	\$149,797

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE V  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE E-4  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	AG FEED/ SEED LAB	MILL CREEK
Agriculture	\$41,785		\$41,785	
Health	47,186			47,186
Corrections	102,611			102,611
 TOTAL	 \$191,582		 \$41,785	 \$149,797
	=====		=====	=====

**SCHEDULE F  
FISCAL 2002**

**STATE OF MISSOURI**

**EQUIPMENT USE**

**NATURE AND EXTENT OF SERVICES**

An equipment use charge is allowable for plan purposes in lieu of depreciation for equipment used for administrative purposes. The Division of Accounting maintains equipment inventory control records for the Office of Administration. Equipment items are recorded at acquisition cost. Purchases of new equipment and dispositions of obsolete equipment are recorded as they occur.

Prior to the State fiscal year 1985, equipment acquisitions were treated as expenditures in the year purchased (for purposes of cost allocation). Therefore, no acquisitions before fiscal year 1985 are included in the calculation of the use charge. Equipment inventory totals for the fiscal years 1985 - 2002 were provided by the Accounting Staff.

Costs are allocated to divisions of the Office of Administration based on the inventory value of recorded equipment.

An equipment use charge has been included for equipment of the Board of Public Buildings for those buildings whose costs are allocated in the plan. The equipment use charge has been allocated to the Board of Public Buildings I and II schedules of the plan for reallocation to occupying departments. Equipment acquisition costs have been obtained from the general ledgers.

STATE OF MISSOURI  
 EQUIPMENT USE  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE F-1  
 Fiscal Year 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	EQUIPMENT USE	BPB EQUIPMENT
OTHER COST CATEGORIES (ITEMIZE)				
-----				
Equipment Use Charges	\$854,301		\$733,021	\$121,280
TOTAL COSTS	854,301		733,021	121,280
ALLOCABLE COSTS BY SUB-POOL	854,301		733,021	121,280
TOTAL ALLOCATED	<u>\$854,301</u>		<u>\$733,021</u>	<u>\$121,280</u>

STATE OF MISSOURI  
EQUIPMENT USE  
DETAIL ALLOCATION - EQUIPMENT USE

SCHEDULE F-2  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	734,717	6.68	\$48,966
Information Services	6,208,095	56.46	413,864
Budget and Planning	230,004	2.09	15,320
Accounting	366,290	3.33	24,410
Facilities Management	168,480	1.53	11,215
Design and Construction	604,834	5.50	40,316
Personnel	453,365	4.12	30,200
Purchasing	1,323,801	12.04	88,256
General Services	905,179	8.25	60,474
<b>TOTAL</b>	<b>10,994,765</b>	<b>100.00</b>	<b>\$733,021</b>

ALLOCATION BASIS: Equipment Inventory for Divisions Purchased After FY 1984

SOURCE: OA Inventory Listing

STATE OF MISSOURI  
EQUIPMENT USE  
DETAIL ALLOCATION - BPB EQUIPMENT

SCHEDULE F-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Board of Public Buildings I	90,506	74.63	\$90,511
Board of Public Buildings II	30,774	25.37	30,769
TOTAL	121,280	100.00	\$121,280

ALLOCATION BASIS: Exclusive of Board of Public Buildings

SOURCE: Board of Public Buildings Ledger

STATE OF MISSOURI  
EQUIPMENT USE  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE F-4  
Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	EQUIPMENT USE	BPB EQUIPMENT
Commissioner of Administration	\$48,966		\$48,966	
Information Services	413,864		413,864	
Budget and Planning	15,320		15,320	
Accounting	24,410		24,410	
Facilities Management	11,215		11,215	
Design and Construction	40,316		40,316	
Personnel	30,200		30,200	
Purchasing	88,256		88,256	
General Services	60,474		60,474	
Board of Public Buildings I	90,511			90,511
Board of Public Buildings II	30,769			30,769
<b>TOTAL</b>	<b>\$854,301</b>		<b>\$733,021</b>	<b>\$121,280</b>
	=====		=====	=====

**SCHEDULE G  
FISCAL 2002**

**STATE OF MISSOURI**

**RETIREMENT/GROUP INSURANCE**

**NATURE AND EXTENT OF SERVICES**

The costs of State contributions to the Employee Retirement System including contributions to the Group Health Insurance Fund and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department. Costs of non-central service departments have been deducted prior to allocation, so as to avoid a duplication of billing for fringe benefit costs which may be directly charged.

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as deductions on Schedule G-1.

STATE OF MISSOURI  
 RETIREMENT/GROUP INSURANCE  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE G-1  
 Fiscal Year 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL
OTHER COST CATEGORIES (ITEMIZE)		
-----		
Retirement/Group Insurance	\$445,028,164	\$445,028,164
TOTAL COSTS	445,028,164	445,028,164
DEDUCTIONS FROM COSTS		
-----		
Non-Central Service Costs	421,308,161	421,308,161
Section II Costs	2,690,102	2,690,102
GR Cost Reimbursement	219,696	219,696
TOTAL DEDUCTIONS	424,217,959	424,217,959
COSTS DIRECTLY ALLOCABLE BY CSA	20,810,205	20,810,205
TOTAL FIRST ALLOCATION	20,810,205	20,810,205
TOTAL ALLOCATED	\$20,810,205	\$20,810,205
	=====	=====

STATE OF MISSOURI  
 RETIREMENT/GROUP INSURANCE  
 DETAIL ALLOCATION REPORT

SCHEDULE G-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	532,468	2.56	\$532,741
Information Services	365,442	1.76	366,260
Budget and Planning	308,635	1.48	307,991
Accounting	440,906	2.12	441,176
Facilities Management	65,733	0.32	66,593
Design and Construction	228,808	1.10	228,912
Personnel	645,553	3.10	645,116
Purchasing	484,997	2.33	484,878
General Services	277,774	1.33	276,776
Treasurer	396,815	1.91	397,475
Secretary of State	1,984,079	9.53	1,983,213
Security	308,635	1.48	307,991
Revenue	14,770,360	70.98	14,771,083
TOTAL	20,810,205	100.00	\$20,810,205

ALLOCATION BASIS: Retirement/Group Insurance for Central Service Agencies

SOURCE: HR Access Query for Fiscal Year 2002

STATE OF MISSOURI  
REITIREMENT/GROUP INSURANCE  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE G-3  
Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL
Commissioner of Administration	\$532,741	\$532,741
Information Services	366,260	366,260
Budget and Planning	307,991	307,991
Accounting	441,176	441,176
Facilities Management	66,593	66,593
Design and Construction	228,912	228,912
Personnel	645,116	645,116
Purchasing	484,878	484,878
General Services	276,776	276,776
Treasurer	397,475	397,475
Secretary of State	1,983,213	1,983,213
Security	307,991	307,991
Revenue	14,771,083	14,771,083
TOTAL	<u>\$20,810,205</u>	<u>\$20,810,205</u>

**SCHEDULE H  
FISCAL 2002**

**STATE OF MISSOURI**

**OASDHI**

**NATURE AND EXTENT OF SERVICES**

The cost of State contributions to the Social Security System are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions have been allocated to each central service department. Costs of non-central service departments have been deducted prior to allocation, to avoid a duplication of billing for fringe benefit costs which may be directly charged.

Costs of the State paid portion of Social Security were obtained from SAM II HR Payroll reports. A calculation of the central services total was made by deducting the recorded expenditures for all non-central services departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as deductions on Schedule H-1.

STATE OF MISSOURI  
OASDHI  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE H-1  
Fiscal Year 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL
OTHER COST CATEGORIES (ITEMIZE)		
-----		
OASDHI Payments	\$139,103,778	\$139,103,778
TOTAL COSTS	139,103,778	139,103,778
DEDUCTIONS FROM COSTS		
-----		
Non-Central Service Costs	130,949,188	130,949,188
Section II Costs	888,036	888,036
TOTAL DEDUCTIONS	131,837,224	131,837,224
COSTS DIRECTLY ALLOCABLE BY CSA	7,266,554	7,266,554
TOTAL FIRST ALLOCATION	7,266,554	7,266,554
TOTAL ALLOCATED	\$7,266,554	\$7,266,554
	=====	=====

STATE OF MISSOURI  
OASDHI  
DETAIL ALLOCATION REPORT

SCHEDULE H-2  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	202,919	2.79	\$202,737
Information Services	166,161	2.29	166,404
Budget and Planning	122,752	1.69	122,805
Accounting	142,107	1.96	142,424
Facilities Management	445,074	6.12	444,713
Design and Construction	101,023	1.39	101,005
Personnel	217,318	2.99	217,270
Purchasing	156,030	2.15	156,231
General Services	111,456	1.53	111,178
Treasurer	134,680	1.85	134,431
Secretary of State	638,088	8.78	638,003
Security	101,678	1.40	101,732
Revenue	4,604,884	63.37	4,604,815
All Other	122,384	1.69	122,806
<b>TOTAL</b>	<b>7,266,554</b>	<b>100.00</b>	<b>\$7,266,554</b>

ALLOCATION BASIS: OASDHI Payments for Central Service Agencies

SOURCE: HR Access Query for Fiscal Year 2002

STATE OF MISSOURI  
OASDHI  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE H-3  
Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL
Commissioner of Administration	\$202,737	\$202,737
Information Services	166,404	166,404
Budget and Planning	122,805	122,805
Accounting	142,424	142,424
Facilities Management	444,713	444,713
Design and Construction	101,005	101,005
Personnel	217,270	217,270
Purchasing	156,231	156,231
General Services	111,178	111,178
Treasurer	134,431	134,431
Secretary of State	638,003	638,003
Security	101,732	101,732
Revenue	4,604,815	4,604,815
All Other	122,806	122,806
TOTAL	<u>\$7,266,554</u>	<u>\$7,266,554</u>

**SCHEDULE I  
FISCAL 2002**

**STATE OF MISSOURI**

**BUILDING RENTAL**

**NATURE AND EXTENT OF SERVICES**

The cost of rental office space is charged to a central account under the Division of Facilities Management of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated based on 2002 actual costs.

STATE OF MISSOURI  
BUILDING RENTAL  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE I-1  
Fiscal Year 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL
OTHER COST CATEGORIES (ITEMIZE)		
-----		
Total Expenditures	\$8,495,550	\$8,495,550
TOTAL COSTS	8,495,550	8,495,550
DEDUCTIONS FROM COSTS		
-----		
Section II Costs	2,439,466	2,439,466
TOTAL DEDUCTIONS	2,439,466	2,439,466
COSTS DIRECTLY ALLOCABLE BY CSA	6,056,084	6,056,084
TOTAL FIRST ALLOCATION	6,056,084	6,056,084
TOTAL ALLOCATED	<u>\$6,056,084</u>	<u>\$6,056,084</u>

STATE OF MISSOURI  
 BUILDING RENTAL  
 DETAIL ALLOCATION REPORT

SCHEDULE I-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	43,618	0.42	\$25,436
Budget and Planning	46,862	0.45	27,252
Accounting	33,621	0.32	19,379
Facilities Management	106,195	1.02	61,772
Design and Construction	23,634	0.23	13,929
General Services	69,046	0.66	39,970
Secretary of State	189,696	1.82	110,221
Revenue	1,284,145	12.34	747,321
Legislature	7,200	0.07	4,239
Judiciary	252,773	2.43	147,163
Agriculture	357,478	3.44	208,329
Economic Development	1,174,014	11.28	683,126
Education	1,236,906	11.89	720,068
Higher Education	215,567	2.07	125,361
Health	352,878	3.39	205,301
Labor	1,037,302	9.97	603,792
Mental Health	572,381	5.50	333,085
Public Safety	561,392	5.40	327,029
Social Services	1,913,593	18.39	1,113,714
Corrections	925,391	8.91	539,597
TOTAL	10,403,692	100.00	\$6,056,084

ALLOCATION BASIS: Actual Building Rental Costs by Department

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING RENTAL  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE I-3  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL
Commissioner of Administration	\$25,436	\$25,436
Budget and Planning	27,252	27,252
Accounting	19,379	19,379
Facilities Management	61,772	61,772
Design and Construction	13,929	13,929
General Services	39,970	39,970
Secretary of State	110,221	110,221
Revenue	747,321	747,321
Legislature	4,239	4,239
Judiciary	147,163	147,163
Agriculture	208,329	208,329
Economic Development	683,126	683,126
Education	720,068	720,068
Higher Education	125,361	125,361
Health	205,301	205,301
Labor	603,792	603,792
Mental Health	333,085	333,085
Public Safety	327,029	327,029
Social Services	1,113,714	1,113,714
Corrections	539,597	539,597
<b>TOTAL</b>	<b>\$6,056,084</b>	<b>\$6,056,084</b>

**SCHEDULE J  
FISCAL 2002**

**STATE OF MISSOURI  
WORKERS' COMPENSATION  
NATURE AND EXTENT OF SERVICES**

The costs of Workers' Compensation expense for State departments and agencies are accumulated in a central services fund account under the Risk Management Unit of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual paid claims.

STATE OF MISSOURI  
WORKERS' COMPENSATION  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE J-1  
Fiscal Year 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL
OTHER COST CATEGORIES (ITEMIZE)		
-----		
Workers' Compensation Payments	\$17,847,427	\$17,847,427
TOTAL COSTS	17,847,427	17,847,427
COSTS DIRECTLY ALLOCABLE BY CSA	17,847,427	17,847,427
TOTAL FIRST ALLOCATION	17,847,427	17,847,427
TOTAL ALLOCATED	<u>\$17,847,427</u>	<u>\$17,847,427</u>

STATE OF MISSOURI  
 WORKERS' COMPENSATION  
 DETAIL ALLOCATION REPORT

SCHEDULE J-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	75,290	0.44	\$78,529
Secretary of State	24,243	0.14	24,986
Revenue	219,290	1.27	226,662
Legislature	21,656	0.13	23,202
Judiciary	676,060	3.93	701,404
Governor	53,382	0.31	55,327
Auditor	3,392	0.02	3,569
Attorney General	18,113	0.11	19,632
Agriculture	58,606	0.34	60,681
Insurance	24,827	0.14	24,986
Economic Development	124,036	0.72	128,501
Education	310,085	1.80	321,254
Higher Education	1,267,607	7.36	1,313,571
Health	288,381	1.68	299,837
Labor	314,706	1.83	326,608
Mental Health	5,675,233	32.97	5,884,297
Natural Resources	533,657	3.10	553,270
Public Safety	1,069,945	6.22	1,110,110
Social Services	1,280,220	7.44	1,327,849
Corrections	5,173,972	30.05	5,363,152
TOTAL	17,212,701	100.00	\$17,847,427

ALLOCATION BASIS: Workers' Compensation Payments for FY 2002

SOURCE: FY 2002 CAFR Work Papers

STATE OF MISSOURI  
 WORKERS' COMPENSATION  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE J-3  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL
Commissioner of Administration	\$78,529	\$78,529
Secretary of State	24,986	24,986
Revenue	226,662	226,662
Legislature	23,202	23,202
Judiciary	701,404	701,404
Governor	55,327	55,327
Auditor	3,569	3,569
Attorney General	19,632	19,632
Agriculture	60,681	60,681
Insurance	24,986	24,986
Economic Development	128,501	128,501
Education	321,254	321,254
Higher Education	1,313,571	1,313,571
Health	299,837	299,837
Labor	326,608	326,608
Mental Health	5,884,297	5,884,297
Natural Resources	553,270	553,270
Public Safety	1,110,110	1,110,110
Social Services	1,327,849	1,327,849
Corrections	5,363,152	5,363,152
<b>TOTAL</b>	<b>\$17,847,427</b>	<b>\$17,847,427</b>
	=====	=====

**SCHEDULE K  
FISCAL 2002**

**STATE OF MISSOURI**

**UNEMPLOYMENT COMPENSATION**

**NATURE AND EXTENT OF SERVICES**

The costs of Unemployment Compensation are charged to special accounts in the general revenue and other funds under the jurisdiction of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual costs incurred in FY 2002. Only central services department costs have been allocated to avoid duplication of billing.

STATE OF MISSOURI  
UNEMPLOYMENT COMPENSATION  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE K-1  
Fiscal Year 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL
OTHER COST CATEGORIES (ITEMIZE)		
-----		
Unemployment Compensation Benefits	\$3,274,575	\$3,274,575
TOTAL COSTS	3,274,575	3,274,575
DEDUCTIONS FROM COSTS		
-----		
Non-Central Service Costs	3,173,155	3,173,155
TOTAL DEDUCTIONS	3,173,155	3,173,155
COSTS DIRECTLY ALLOCABLE BY CSA	101,420	101,420
TOTAL FIRST ALLOCATION	101,420	101,420
TOTAL ALLOCATED	<u>\$101,420</u>	<u>\$101,420</u>

STATE OF MISSOURI  
 UNEMPLOYMENT COMPENSATION  
 DETAIL ALLOCATION REPORT

SCHEDULE K-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Information Services	1,160	1.14	\$1,156
Budget and Planning	55	0.05	51
Accounting	1,159	1.14	1,156
Design and Construction	7,208	7.11	7,211
Personnel	17	0.02	20
Purchasing	1,645	1.62	1,643
General Services	907	0.89	903
Secretary of State	16,636	16.40	16,633
Revenue	72,633	71.63	72,647
TOTAL	101,420	100.00	\$101,420

ALLOCATION BASIS: Unemployment Compensation Benefits for Central Service Agencies

SOURCE: FY 2002 CAFR Work Papers

STATE OF MISSOURI  
UNEMPLOYMENT COMPENSATION  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE K-3  
Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL
Information Services	\$1,156	\$1,156
Budget and Planning	51	51
Accounting	1,156	1,156
Design and Construction	7,211	7,211
Personnel	20	20
Purchasing	1,643	1,643
General Services	903	903
Secretary of State	16,633	16,633
Revenue	72,647	72,647
TOTAL	<u>\$101,420</u>	<u>\$101,420</u>

STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway fund, and state parks fund and administered by the Risk Management Unit of the Office of Administration. Costs have been functionalized and allocated as follows:

**Auto Claim.** Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experience in FY 2002.

**Aircraft Liability.** Includes the cost of aircraft liability insurance and is allocated to benefiting departments based on premium amounts.

**Surety Bonds.** Includes the cost of the state employee blanket bond coverage. Costs are allocated based on the number of covered employees.

**Specific Bonds.** Includes the cost of surety bonds for certain key officials. Costs are allocated to associated departments based on the total premium prorated by the specific coverage amounts.

STATE OF MISSOURI  
 INSURANCE  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE L-1  
 Fiscal Year 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
<b>OTHER COST CATEGORIES (ITEMIZE)</b>						
-----						
Claims Administration Fees	\$8,285		\$8,285			
Insurance/Bond Premium	259,487			210,984	45,478	3,025
<b>TOTAL COSTS</b>	<b>267,772</b>		<b>8,285</b>	<b>210,984</b>	<b>45,478</b>	<b>3,025</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>267,772</b>		<b>8,285</b>	<b>210,984</b>	<b>45,478</b>	<b>3,025</b>
<b>TOTAL ALLOCATED</b>	<b>\$267,772</b>		<b>\$8,285</b>	<b>\$210,984</b>	<b>\$45,478</b>	<b>\$3,025</b>
	=====		=====	=====	=====	=====

STATE OF MISSOURI  
INSURANCE  
DETAIL ALLOCATION - AUTO CLAIM

SCHEDULE L-2  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	4,515	1.90	\$157
Secretary of State	478	0.20	17
Revenue	4,688	1.97	163
Legislature	209	0.09	7
Judiciary	334	0.14	12
Attorney General	894	0.38	31
Agriculture	25,147	10.56	875
Economic Development	4,150	1.74	144
Education	2,771	1.16	96
Higher Education	56,842	23.87	1,978
Health	11,353	4.77	395
Mental Health	51,146	21.48	1,780
Natural Resources	10,886	4.57	379
Public Safety	12,703	5.33	442
Social Services	27,706	11.64	964
Corrections	24,304	10.20	845
<b>TOTAL</b>	<b>238,126</b>	<b>100.00</b>	<b>\$8,285</b>

ALLOCATION BASIS: Vehicle Claims by Departments for FY 2002

SOURCE: FY 2002 CAFR Work Papers

STATE OF MISSOURI  
INSURANCE  
DETAIL ALLOCATION - AIRCRAFT LIABILITY

SCHEDULE L-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
General Services	38,924	18.45	\$38,927
Higher Education	4,394	2.08	4,388
Public Safety	167,666	79.47	167,669
<b>TOTAL</b>	<b>210,984</b>	<b>100.00</b>	<b>\$210,984</b>

ALLOCATION BASIS: Actual Aircraft Liability Premiums, FY 2002

SOURCE: FY 2002 CAFR Work Papers

STATE OF MISSOURI  
INSURANCE  
DETAIL ALLOCATION - SURETY BONDS

SCHEDULE L-4  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	1,061	1.24	\$564
Treasurer	54	0.06	27
Secretary of State	295	0.34	155
Security	45	0.05	23
Revenue	2,242	2.61	1,187
Legislature	755	0.88	400
Judiciary	4,050	4.72	2,147
Governor	38	0.04	18
Lt. Governor	9	0.01	5
Auditor	164	0.19	86
Attorney General	392	0.46	209
Agriculture	429	0.50	227
Insurance	219	0.26	118
Conservation	1,925	2.24	1,019
Economic Development	1,495	1.74	791
Education	2,427	2.83	1,287
Higher Education	22,446	26.14	11,888
Health	1,208	1.41	641
Highways	6,757	7.87	3,579
Labor	1,136	1.32	600
Mental Health	10,549	12.28	5,585
Natural Resources	2,142	2.49	1,132
Public Safety	4,374	5.09	2,315
Social Services	10,626	12.37	5,626
Corrections	11,043	12.86	5,849
<b>TOTAL</b>	<b>85,881</b>	<b>100.00</b>	<b>\$45,478</b>

ALLOCATION BASIS: Total Number of Employees, FY 2002

SOURCE: OHB874R1 Report for FY 2002 (Avg. of 4 Quarters)

STATE OF MISSOURI  
INSURANCE  
DETAIL ALLOCATION - SPECIFIC BONDS

SCHEDULE L-5  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Insurance	183	6.05	\$183
Higher Education	715	23.64	715
Public Safety	2,127	70.31	2,127
<b>TOTAL</b>	<b>3,025</b>	<b>100.00</b>	<b>\$3,025</b>

ALLOCATION BASIS: Insurance Premiums on State Officials

SOURCE: FY 2002 CAFR Work Papers

STATE OF MISSOURI  
INSURANCE  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE L-6  
Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Commissioner of Administration	\$721		\$157		\$564	
General Services	38,927			38,927		
Treasurer	27				27	
Secretary of State	172		17		155	
Security	23				23	
Revenue	1,350		163		1,187	
Legislature	407		7		400	
Judiciary	2,159		12		2,147	
Governor	18				18	
Lt. Governor	5				5	
Auditor	86				86	
Attorney General	240		31		209	
Agriculture	1,102		875		227	
Insurance	301				118	183
Conservation	1,019				1,019	
Economic Development	935		144		791	
Education	1,383		96		1,287	
Higher Education	18,969		1,978	4,388	11,888	715
Health	1,036		395		641	
Highways	3,579				3,579	
Labor	600				600	
Mental Health	7,365		1,780		5,585	
Natural Resources	1,511		379		1,132	
Public Safety	172,553		442	167,669	2,315	2,127
Social Services	6,590		964		5,626	
Corrections	6,694		845		5,849	
<b>TOTAL</b>	<b>\$267,772</b>		<b>\$8,285</b>	<b>\$210,984</b>	<b>\$45,478</b>	<b>\$3,025</b>

STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
NATURE AND EXTENT OF SERVICES

The Commissioner of Administration is responsible for providing services to other State agencies including:

Accounting  
Budget/Planning  
Information Services  
Design and Construction  
Personnel  
Purchasing  
General Services  
Facilities Management  
Board of Public Buildings

**Departmental.** Costs of the Office of the Commissioner including departmental personnel, budget, and legal services are allocated to units within the department based on the average number of employees in each division.

**Section II.** These costs are disallowed and are allocated to "All Other".

The salary and expenses of the Commissioner of Administration and her secretary are disallowed as general government.

STATE OF MISSOURI  
 COMMISSIONER OF ADMINISTRATION  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE M-1  
 Fiscal Year 2002

	SUB-POOL ALLOCATIONS				
	TOTAL	ALLOCATIONS AT CSA LEVEL	DEPARTMENTAL	SECTION II	GENERAL GOV'T
Salaries & Wages	\$1,617,858		\$1,232,537	\$236,317	\$149,004
Percentage Distribution	100.00		76.18	14.61	9.21
OTHER COST CATEGORIES (ITEMIZE)					
-----					
Departmental Expenditures	1,921,511		616,080	796,816	508,615
TOTAL COSTS	3,539,369		1,848,617	1,033,133	657,619
DEDUCTIONS FROM COSTS					
-----					
Capital Outlay	246,871		4,136	242,235	500
GR Cost Reimbursement	17,737		15,823		1,914
TOTAL DEDUCTIONS	264,608		19,959	242,235	2,414
ALLOCABLE COSTS BY SUB-POOL	3,274,761		1,828,658	790,898	655,205
FIRST ALLOCATION ADDITIONS:					
ALLOCATING AGENCY					
Building Use I	69,028	69,028			
Building Use II	2,253	2,253			
Equipment Use	48,966	48,966			
Retirement/Group Insurance	532,741	532,741			
OASDHI	202,737	202,737			
Building Rental	25,436	25,436			
Workers' Compensation	78,529	78,529			
Insurance	721	721			
ADDITIONS ALLOCABLE BY CSA	960,411	960,411			
TOTAL FIRST ALLOCATION	4,235,172	960,411			

STATE OF MISSOURI  
 COMMISSIONER OF ADMINISTRATION  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE M-1  
 Fiscal Year 2002  
 (CONTINUED)

	SUB-POOL ALLOCATIONS				
	TOTAL	ALLOCATIONS AT CSA LEVEL	DEPARTMENTAL	SECTION II	GENERAL GOV'T
SECOND ALLOCATION ADDITIONS:					
ALLOCATING AGENCY					
Information Services	621,817	621,817			
Budget and Planning	306,396	306,396			
Accounting	1,959	1,959			
Facilities Management	28,354	28,354			
Personnel	108,341	108,341			
Purchasing	2,956	2,956			
General Services	27,150	27,150			
Treasurer	29	29			
Secretary of State	558,170	558,170			
Security	17,842	17,842			
Revenue	3,691	3,691			
Board of Public Buildings I	130,660	180,660			
<b>TOTAL SECOND ALLOCATION</b>	<b>1,807,364</b>	<b>1,807,364</b>			
<b>TOTAL ALLOCATED</b>	<b>\$6,042,536</b>	<b>\$2,767,775</b>	<b>\$1,828,658</b>	<b>\$790,898</b>	<b>\$655,205</b>

STATE OF MISSOURI  
 COMMISSIONER OF ADMINISTRATION  
 DETAIL ALLOCATION - DEPARTMENTAL

SCHEDULE M-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	72	6.77	\$123,800
Information Services	185	17.40	318,186
Budget and Planning	37	3.48	63,637
Accounting	59	5.55	101,491
Facilities Management	245	23.05	421,506
Design and Construction	116	10.91	199,507
Personnel	117	11.01	201,335
Purchasing	66	6.21	113,560
General Services	123	11.57	211,576
All Other	43	4.05	74,060
<b>TOTAL</b>	<b>1,063</b>	<b>100.00</b>	<b>\$1,828,658</b>

ALLOCATION BASIS: Average Number of OA Employees, FY 2002

SOURCE: Culprit and HR Query "Number of OA Employees"

STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
DETAIL ALLOCATION - SECTION II

SCHEDULE M-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$790,898
TOTAL	100	100.00	\$790,898

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
DETAIL ALLOCATION - GENERAL GOV'T

SCHEDULE M-4  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$655,205
TOTAL	100	100.00	\$655,205

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 COMMISSIONER OF ADMINISTRATION  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE M-5  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	DEPARTMENTAL	SECTION II	GENERAL GOV'T
Commissioner of Administration	\$228,434	\$104,634	\$123,800		
Information Services	587,112	268,926	318,186		
Budget and Planning	117,422	53,785	63,637		
Accounting	187,270	85,779	101,491		
Facilities Management	777,756	356,250	421,506		
Design and Construction	368,127	168,620	199,507		
Personnel	371,500	170,165	201,335		
Purchasing	209,539	95,979	113,560		
General Services	390,397	178,821	211,576		
All Other	2,804,980	1,284,817	74,060	790,898	655,205
<b>TOTAL</b>	<b>\$6,042,536</b>	<b>\$2,767,775</b>	<b>\$1,828,658</b>	<b>\$790,898</b>	<b>\$655,205</b>

STATE OF MISSOURI  
INFORMATION SERVICES  
NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. Most of the expenses of these services are included in the Section II sub-pool. The general and administration costs are allocated to each sub-pool based on salaries and wages expenditures on Schedule N-1. These costs include the Finance and Administration organization code and the cost for the Planning and Coordination Unit which is recorded in the Planning and Coordination organization code.

Costs have been functionalized and allocated as follows:

**System Development.** Costs of developing Statewide systems operated by the Office of Administration have been allocated to the division operating each system.

**Systems Development - SAM II.** Beginning in FY 2000, SAM II costs are included here. They were previously picked up in the Budget and Planning SWCAP section under the Systems Development cost pool. \$30,000,000 of FY 1999 and 2000 SAM II actual costs are being capitalized evenly over 5 years from FY 2000 through 2004 and have been allocated to each division based on number of payment documents and paychecks.

**Office Automation.** Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each division based on the number of workstations located there in FY 2002.

**Section II.** These costs are disallowed and are allocated to "All Other".

**Other Costs.** The Education Center is included as Other. These costs are disallowed and are allocated to "All Other".

STATE OF MISSOURI  
 INFORMATION SERVICES  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE N-1  
 Fiscal Year 2002

	TOTAL	SUB-POOL ALLOCATIONS					OTHER
		ALLOCATIONS AT CSA LEVEL	SYSTEM DEVELOPMENT	SYSTEM DEVELOPMENT SAM II	OFFICE AUTOMATION	SECTION II	
Salaries & Wages	\$7,373,424		\$1,787,384	\$166,790	\$410,472	\$4,965,529	\$43,249
Percentage Distribution	100.00		24.24	2.26	5.57	67.34	0.59
<b>OTHER COST CATEGORIES (ITEMIZE)</b>							
-----							
Departmental Expenditures	58,498,490		748,488	3,607,063	275,143	53,867,796	
General and Administrative	4,865,985		1,179,558	110,071	270,885	3,276,929	28,542
Depreciation of SAM II	6,000,000			6,000,000			
<b>TOTAL COSTS</b>	<b>76,737,899</b>		<b>3,715,430</b>	<b>9,883,924</b>	<b>956,500</b>	<b>62,110,254</b>	<b>71,791</b>
<b>DEDUCTIONS FROM COSTS</b>							
-----							
Capital Outlay - Departmental	3,488,867		37,239	444	111,360	3,339,824	
Capital Outlay - G & A	108,261		26,243	2,449	6,027	72,907	635
SAM II Cost to be Capitalized	3,877,655			3,877,655			
GR Cost Reimbursement	149,248		36,179	3,376	8,309	100,509	875
<b>TOTAL DEDUCTIONS</b>	<b>7,624,031</b>		<b>99,661</b>	<b>3,883,924</b>	<b>125,696</b>	<b>3,513,240</b>	<b>1,510</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>69,113,868</b>		<b>3,615,769</b>	<b>6,000,000</b>	<b>830,804</b>	<b>58,597,014</b>	<b>70,281</b>
<b>FIRST ALLOCATION ADDITIONS:</b>							
<b>ALLOCATING AGENCY</b>							
Building Use I	199,254	199,254					
Building Use II	6,464	6,464					
Equipment Use	413,864	413,864					
Retirement/Group Insurance	366,260	366,260					
OASDHI	166,404	166,404					
Unemployment Compensation	1,156	1,156					
Commissioner of Administration	411,503	411,503					
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>1,564,905</b>	<b>1,564,905</b>					
<b>TOTAL FIRST ALLOCATION</b>	<b>70,678,773</b>	<b>1,564,905</b>					

STATE OF MISSOURI  
 INFORMATION SERVICES  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE N-1  
 Fiscal Year 2002  
 (CONTINUED)

	SUB-POOL ALLOCATIONS						
	TOTAL	ALLOCATIONS AT CSA LEVEL	SYSTEM DEVELOPMENT	SYSTEM DEVELOPMENT SAM II	OFFICE AUTOMATION	SECTION II	OTHER
SECOND ALLOCATION ADDITIONS:							
ALLOCATING AGENCY							
Accounting	21,143	21,143					
Facilities Management	42,937	42,937					
Purchasing	96,952	96,952					
General Services	5,017	5,017					
Treasurer	500	500					
Security	47,690	47,690					
Board of Public Buildings I	405,218	405,218					
Commissioner of Administration	175,609	175,609					
<b>TOTAL SECOND ALLOCATION</b>	<b>795,066</b>	<b>795,066</b>					
<b>TOTAL ALLOCATED</b>	<b>\$71,473,838</b>	<b>\$2,359,970</b>	<b>\$3,615,769</b>	<b>\$6,000,000</b>	<b>\$830,804</b>	<b>\$58,597,014</b>	<b>\$70,281</b>

STATE OF MISSOURI  
 INFORMATION SERVICES  
 DETAIL ALLOCATION - SYSTEM DEVELOPMENT

SCHEDULE N-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	8,700	15.32	\$553,936
Information Services	36,475	64.23	2,322,408
Budget and Planning	2		
Accounting	819	1.44	52,067
Facilities Management	1,813	3.19	115,343
Design and Construction	514	0.91	32,903
Personnel	3,912	6.89	249,126
Purchasing	2,226	3.92	141,738
General Services	2,325	4.10	148,248
<b>TOTAL</b>	<b>56,786</b>	<b>100.00</b>	<b>\$3,615,769</b>

ALLOCATION BASIS: System Development Hours for FY 2002

SOURCE: Systems and Programming Project Summary

STATE OF MISSOURI  
 INFORMATION SERVICES  
 DETAIL ALLOCATION - SYSTEM  
 DEVELOPMENT SAM II

SCHEDULE N-3  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	2,538	0.06	\$3,600
Information Services	23,747	0.57	34,200
Budget and Planning	1,832	0.04	2,400
Accounting	4,106	0.10	6,000
Facilities Management	13,329	0.32	19,200
Design and Construction	6,647	0.16	9,600
Personnel	3,572	0.09	5,400
Purchasing	3,778	0.09	5,400
General Services	53,927	1.30	78,000
Treasurer	20,571	0.50	30,000
Secretary of State	21,624	0.52	31,200
Security	1,328	0.03	1,800
Revenue	205,382	4.95	297,000
Board of Public Buildings I	4,308	0.10	6,000
Board of Public Buildings II	1,463	0.04	2,400
Legislature	35,869	0.86	51,600
Judiciary	151,324	3.64	218,400
Governor	2,322	0.06	3,600
Lt. Governor	361	0.01	600
Auditor	6,947	0.17	10,200
Attorney General	22,849	0.55	33,000
Agriculture	37,700	0.91	54,600
Insurance	13,232	0.32	19,200
Conservation	156,292	3.76	225,600
Economic Development	97,430	2.35	141,000
Education	632,249	15.23	913,800
Higher Education	10,294	0.25	15,000
Health	111,826	2.69	161,400
Highways	532,297	12.82	769,200
Labor	91,097	2.19	131,400
Mental Health	436,419	10.51	630,600
Natural Resources	168,881	4.07	244,200
Public Safety	227,637	5.48	328,800
Social Services	592,451	14.27	856,200
Corrections	452,741	10.91	654,600
All Other	3,194	0.08	4,800
<b>TOTAL</b>	<b>4,151,564</b>	<b>100.00</b>	<b>\$6,000,000</b>

ALLOCATION BASIS: Number of PV documents by Agency and Number of Paychecks, FY 2002

SOURCE: FOCUS Query from SAM II Data Warehouse, Culprits "Payroll Preparation by Department" and "Number of OA Employees"

STATE OF MISSOURI  
 INFORMATION SERVICES  
 DETAIL ALLOCATION - OFFICE AUTOMATION

SCHEDULE N-4  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	64	6.08	\$50,513
Information Services	222	21.08	175,133
Budget and Planning	31	2.94	24,426
Accounting	60	5.70	47,356
Facilities Management	154	14.62	121,464
Design and Construction	141	13.39	111,245
Personnel	90	8.55	71,034
Purchasing	68	6.46	53,670
General Services	124	11.78	97,869
Governor	53	5.03	41,789
Lt. Governor	16	1.52	12,628
All Other	30	2.85	23,677
<b>TOTAL</b>	<b>1,053</b>	<b>100.00</b>	<b>\$830,804</b>

ALLOCATION BASIS: Number of Devices by Division

SOURCE: Office Automation Records

STATE OF MISSOURI  
INFORMATION SERVICES  
DETAIL ALLOCATION - SECTION II

SCHEDULE N-5  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$58,597,014
TOTAL	100	100.00	\$58,597,014

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
INFORMATION SERVICES  
DETAIL ALLOCATION - OTHER

SCHEDULE N-6  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$70,281
TOTAL	100	100.00	\$70,281

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 INFORMATION SERVICES  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE N-7  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	SYSTEM		OFFICE AUTOMATION	SECTION II	OTHER
			DEVELOPMENT	DEVELOPMENT SAM II			
Commissioner of Administration	\$628,812	\$20,763	\$553,936	\$3,600	\$50,513		
Information Services	2,618,190	86,449	2,322,408	34,200	175,133		
Budget and Planning	27,742	916		2,400	24,426		
Accounting	109,023	3,600	52,067	6,000	47,356		
Facilities Management	264,749	8,742	115,343	19,200	121,464		
Design and Construction	158,998	5,250	32,903	9,600	111,245		
Personnel	336,677	11,117	249,126	5,400	71,034		
Purchasing	207,665	6,857	141,738	5,400	53,670		
General Services	335,184	11,067	148,248	78,000	97,869		
Treasurer	31,024	1,024		30,000			
Secretary of State	32,265	1,065		31,200			
Security	1,861	61		1,800			
Revenue	307,141	10,141		297,000			
Board of Public Buildings I	6,205	205		6,000			
Board of Public Buildings II	2,482	82		2,400			
Legislature	53,362	1,762		51,600			
Judiciary	225,858	7,458		218,400			
Governor	46,939	1,550		3,600	41,789		
Lt. Governor	13,680	452		600	12,628		
Auditor	10,548	348		10,200			
Attorney General	34,127	1,127		33,000			
Agriculture	56,464	1,864		54,600			
Insurance	19,856	656		19,200			
Conservation	233,303	7,703		225,600			
Economic Development	145,815	4,815		141,000			
Education	945,003	31,203		913,800			
Higher Education	15,512	512		15,000			
Health	166,911	5,511		161,400			
Highways	795,465	26,265		769,200			
Labor	135,887	4,487		131,400			
Mental Health	652,133	21,533		630,600			
Natural Resources	252,538	8,338		244,200			
Public Safety	340,027	11,227		328,800			
Social Services	885,436	29,236		856,200			
Corrections	676,952	22,352		654,600			
All Other	60,700,005	2,004,233		4,800	23,677	58,597,014	70,281
<b>TOTAL</b>	<b>\$71,473,838</b>	<b>\$2,359,970</b>	<b>\$3,615,769</b>	<b>\$6,000,000</b>	<b>\$830,804</b>	<b>\$58,597,014</b>	<b>\$70,281</b>

STATE OF MISSOURI  
BUDGET AND PLANNING  
NATURE AND EXTENT OF SERVICES

The Division of Budget and Planning is responsible for the preparation of the State budget. Its major responsibility is for providing technical assistance and support to the various State departments in the preparation of the various State and Federal budget documents which each must prepare to obtain funding for their programs. In addition, the Division assists departments in controlling program expenditures.

Costs of central budget preparation and Administrative Rules are unallowable and have been allocated to General Government. The remaining allowable costs have been allocated to departments based on actual hours of service provided according to individual time sheets maintained by staff.

Costs of the Washington Office and Census are considered general government and have been allocated to "All Other".

STATE OF MISSOURI  
 BUDGET AND PLANNING  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE O-1  
 Fiscal Year 2002

	SUB-POOL ALLOCATIONS					
	TOTAL	ALLOCATIONS AT CSA LEVEL	BUDGET & PLANNING	WASHINGTON OFFICE	CENSUS	GENERAL GOV'T
Salaries & Wages	\$1,627,359		\$841,087	\$161,759	\$118,862	\$505,651
Percentage Distribution	100.00		51.68	9.94	7.30	31.07
<b>OTHER COST CATEGORIES (ITEMIZE)</b>						
-----						
Departmental Expenditures	232,329		69,043	31,771	75,078	56,437
<b>TOTAL COSTS</b>	<b>1,859,688</b>		<b>910,130</b>	<b>193,530</b>	<b>193,940</b>	<b>562,088</b>
<b>DEDUCTIONS FROM COSTS</b>						
-----						
Capital Outlay	24,247		14,084	617	1,096	8,450
GR Cost Reimbursement	23,657					23,657
<b>TOTAL DEDUCTIONS</b>	<b>47,904</b>		<b>14,084</b>	<b>617</b>	<b>1,096</b>	<b>32,107</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>1,811,784</b>		<b>896,046</b>	<b>192,913</b>	<b>192,844</b>	<b>529,981</b>
<b>FIRST ALLOCATION ADDITIONS:</b>						
<b>ALLOCATING AGENCY</b>						
Building Use I	19,429	19,429				
Equipment Use	15,320	15,320				
Retirement/Group Insurance	307,991	307,991				
OASDHI	122,805	122,805				
Building Rental	27,252	27,252				
Unemployment Compensation	51	51				
Commissioner of Administration	82,300	82,300				
Information Services	27,433	27,433				
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>602,582</b>	<b>602,582</b>				
<b>TOTAL FIRST ALLOCATION</b>	<b>2,414,366</b>	<b>602,582</b>				

STATE OF MISSOURI  
 BUDGET AND PLANNING  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE O-1  
 Fiscal Year 2002  
 (CONTINUED)

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	BUDGET & PLANNING	WASHINGTON OFFICE	CENSUS	GENERAL GOV'T
SECOND ALLOCATION ADDITIONS:						
ALLOCATING AGENCY						
Accounting	1,631	1,631				
Facilities Management	60,759	60,759				
Purchasing	197	197				
General Services	2,399	2,399				
Treasurer	29	29				
Security	8,671	8,671				
Commissioner of Administration	35,122	35,122				
Information Services	309	309				
TOTAL SECOND ALLOCATION	109,117	109,117				
TOTAL ALLOCATED	<u>\$2,523,482</u>	<u>\$711,698</u>	<u>\$896,046</u>	<u>\$192,913</u>	<u>\$192,844</u>	<u>\$529,981</u>

STATE OF MISSOURI  
 BUDGET AND PLANNING  
 DETAIL ALLOCATION - BUDGET & PLANNING

SCHEDULE O-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	10,308	25.66	\$229,925
Treasurer	164	0.41	3,674
Secretary of State	144	0.36	3,226
Security	15	0.04	358
Revenue	1,612	4.01	35,931
Judiciary	899	2.24	20,071
Governor	1,198	2.98	26,702
Lt. Governor	40	0.10	896
Auditor	60	0.15	1,344
Attorney General	65	0.16	1,434
Agriculture	1,131	2.82	25,268
Insurance	377	0.94	8,423
Conservation	298	0.74	6,631
Economic Development	2,076	5.17	46,326
Education	2,610	6.50	58,243
Higher Education	1,484	3.69	33,064
Health	2,214	5.51	49,372
Highways	1,836	4.57	40,949
Labor	844	2.10	18,817
Mental Health	1,549	3.86	34,587
Natural Resources	1,533	3.82	34,229
Public Safety	2,695	6.71	60,125
Social Services	5,224	13.00	116,486
Corrections	1,800	4.46	39,965
<b>TOTAL</b>	<b>40,176</b>	<b>100.00</b>	<b>\$896,046</b>

ALLOCATION BASIS: Budget and Planning Hours by Department, FY 2002

SOURCE: Budget and Planning Office

STATE OF MISSOURI  
BUDGET AND PLANNING  
DETAIL ALLOCATION - WASHINGTON OFFICE

SCHEDULE O-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
-----	-----	-----	-----
All Other	100	100.00	\$192,913
TOTAL	100	100.00	\$192,913
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
BUDGET AND PLANNING  
DETAIL ALLOCATION - CENSUS

SCHEDULE O-4  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
-----	-----	-----	-----
All Other	100	100.00	\$192,844
TOTAL	100	100.00	\$192,844
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
BUDGET AND PLANNING  
DETAIL ALLOCATION - GENERAL GOV'T

SCHEDULE O-5  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
-----	-----	-----	-----
All Other	100	100.00	\$529,981
TOTAL	100	100.00	\$529,981
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 BUDGET AND PLANNING  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE O-6  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	BUDGET & PLANNING	WASHINGTON OFFICE	CENSUS	GENERAL GOV'T
Commissioner of Administration	\$320,243	\$90,318	\$229,925			
Treasurer	5,117	1,443	3,674			
Secretary of State	4,493	1,267	3,226			
Security	499	141	358			
Revenue	50,045	14,114	35,931			
Judiciary	27,955	7,884	20,071			
Governor	37,191	10,489	26,702			
Lt. Governor	1,248	352	896			
Auditor	1,872	528	1,344			
Attorney General	1,997	563	1,434			
Agriculture	35,194	9,926	25,268			
Insurance	11,732	3,309	8,423			
Conservation	9,236	2,605	6,631			
Economic Development	64,524	18,198	46,326			
Education	81,122	22,879	58,243			
Higher Education	46,052	12,988	33,064			
Health	68,766	19,394	49,372			
Highways	57,034	16,085	40,949			
Labor	26,209	7,392	18,817			
Mental Health	48,173	13,586	34,587			
Natural Resources	47,675	13,446	34,229			
Public Safety	83,743	23,618	60,125			
Social Services	162,244	45,758	116,486			
Corrections	55,664	15,699	39,965			
All Other	1,275,455	359,717		192,913	192,844	529,981
<b>TOTAL</b>	<b>\$2,523,482</b>	<b>\$711,698</b>	<b>\$896,046</b>	<b>\$192,913</b>	<b>\$192,844</b>	<b>\$529,981</b>

STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

The Division of Accounting is responsible for payroll and accounting services for all State agencies. Costs have been functionalized and allocated as follows:

**Payroll.** Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued.

**Accounting.** Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of accounting transactions processed for each department.

The costs of fund accounting have been disallowed as general government. The functional cost pools allocated within Accounting have been determined by means of a salary analysis. In this analysis the various levels of supervision have been appropriately allocated to the benefiting functions.

STATE OF MISSOURI  
 ACCOUNTING  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE P-1  
 Fiscal Year 2002

	SUB-POOL ALLOCATIONS				
	TOTAL	ALLOCATIONS AT CSA LEVEL	PAYROLL	ACCOUNTING	GENERAL GOV'T
Salaries & Wages	\$2,444,249		\$766,028	\$1,613,204	\$65,017
Percentage Distribution	100.00		31.34	66.00	2.66
<b>OTHER COST CATEGORIES (ITEMIZE)</b>					
-----					
Departmental Expenditures	284,271		89,090	187,619	7,562
<b>TOTAL COSTS</b>	<b>2,728,520</b>		<b>855,118</b>	<b>1,800,823</b>	<b>72,579</b>
<b>DEDUCTIONS FROM COSTS</b>					
-----					
Capital Outlay	2,277		714	1,503	60
GR Cost Reimbursement	45,345		14,211	29,928	1,206
<b>TOTAL DEDUCTIONS</b>	<b>47,622</b>		<b>14,925</b>	<b>31,431</b>	<b>1,266</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>2,680,898</b>		<b>840,193</b>	<b>1,769,392</b>	<b>71,313</b>
<b>FIRST ALLOCATION ADDITIONS:</b>					
<b>ALLOCATING AGENCY</b>					
Building Use I	60,259	60,259			
Equipment Use	24,410	24,410			
Retirement/Group Insurance	441,176	441,176			
OASDHI	142,424	142,424			
Building Rental	19,379	19,379			
Unemployment Compensation	1,156	1,156			
Commissioner of Administration	131,256	131,256			
Information Services	107,810	107,810			
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>927,870</b>	<b>927,870</b>			
<b>TOTAL FIRST ALLOCATION</b>	<b>3,608,768</b>	<b>927,870</b>			

STATE OF MISSOURI  
 ACCOUNTING  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE P-1  
 Fiscal Year 2002  
 (CONTINUED)

	SUB-POOL ALLOCATIONS				
	TOTAL	ALLOCATIONS AT CSA LEVEL	PAYROLL	ACCOUNTING	GENERAL GOV'T
SECOND ALLOCATION ADDITIONS:					
ALLOCATING AGENCY					
Purchasing	591	591			
General Services	3,889	3,889			
Treasurer	72	72			
Security	16,342	16,342			
Board of Public Buildings I	122,547	122,547			
Commissioner of Administration	56,014	56,014			
Information Services	1,213	1,213			
TOTAL SECOND ALLOCATION	200,667	200,667			
TOTAL ALLOCATED	<u>\$3,809,435</u>	<u>\$1,128,537</u>	<u>\$840,193</u>	<u>\$1,769,392</u>	<u>\$71,313</u>

STATE OF MISSOURI  
ACCOUNTING  
DETAIL ALLOCATION - PAYROLL

SCHEDULE P-2  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	144	0.11	\$924
Information Services	371	0.29	2,437
Budget and Planning	74	0.06	504
Accounting	119	0.09	756
Facilities Management	489	0.38	3,193
Design and Construction	232	0.18	1,512
Personnel	234	0.18	1,512
Purchasing	131	0.10	840
General Services	245	0.19	1,596
Treasurer	110	0.08	672
Secretary of State	605	0.46	3,865
Security	85	0.07	588
Revenue	4,611	3.54	29,743
Legislature	1,546	1.19	9,998
Judiciary	8,146	6.26	52,596
Governor	87	0.07	588
Lt. Governor	18	0.01	84
Auditor	326	0.25	2,100
Attorney General	796	0.61	5,125
Agriculture	942	0.72	6,049
Insurance	443	0.34	2,857
Conservation	3,969	3.05	25,626
Economic Development	3,028	2.33	19,576
Education	4,866	3.74	31,423
Higher Education	162	0.12	1,008
Health	2,503	1.92	16,132
Highways	13,813	10.61	89,144
Labor	2,281	1.75	14,703
Mental Health	22,263	17.11	143,757
Natural Resources	4,400	3.38	28,399
Public Safety	8,998	6.91	58,057
Social Services	21,553	16.56	139,136
Correction	22,474	17.27	145,101
All Other	86	0.07	592
<b>TOTAL</b>	<b>130,150</b>	<b>100.00</b>	<b>\$840,193</b>

ALLOCATION BASIS: Number of Paychecks, FY 2002

SOURCE: Culprits "Payroll Preparation by Department" and "Number of OA Employees"

STATE OF MISSOURI  
ACCOUNTING  
DETAIL ALLOCATION - ACCOUNTING

SCHEDULE P-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	812	0.03	\$531
Information Services	19,297	0.75	13,270
Budget and Planning	950	0.04	708
Accounting	2,678	0.10	1,769
Facilities Management	7,459	0.29	5,131
Design and Construction	3,862	0.15	2,654
Personnel	762	0.03	531
Purchasing	2,204	0.09	1,592
General Services	50,986	1.97	34,857
Treasurer	19,256	0.74	13,094
Secretary of State	14,370	0.55	9,732
Security	310	0.01	177
Revenue	150,056	5.79	102,448
Board of Public Buildings I	4,308	0.17	3,008
Board of Public Buildings II	1,463	0.06	1,062
Legislature	17,318	0.67	11,855
Judiciary	53,575	2.07	36,626
Governor	1,273	0.05	885
Lt. Governor	147	0.01	177
Auditor	3,032	0.12	2,123
Attorney General	13,299	0.51	9,024
Agriculture	26,397	1.02	18,048
Insurance	7,919	0.31	5,485
Conservation	108,668	4.20	74,314
Economic Development	61,096	2.36	41,758
Education	573,861	22.16	392,097
Higher Education	8,345	0.32	5,662
Health	81,790	3.16	55,913
Highways	366,542	14.15	250,369
Labor	63,721	2.46	43,527
Mental Health	169,263	6.54	115,718
Natural Resources	116,078	4.48	79,269
Public Safety	119,661	4.62	81,746
Social Services	333,812	12.89	228,075
Corrections	183,058	7.07	125,096
All Other	2,166	0.06	1,061
<b>TOTAL</b>	<b>2,589,794</b>	<b>100.00</b>	<b>\$1,769,392</b>

ALLOCATION BASIS: Number of PV Documents by Agency

SOURCE: FOCUS Query from SAM II Data Warehouse

STATE OF MISSOURI  
ACCOUNTING  
DETAIL ALLOCATION - GENERAL GOV'T

SCHEDULE P-4  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$71,313
TOTAL	100	100.00	\$71,313

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
ACCOUNTING  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE P-5  
Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	PAYROLL	ACCOUNTING	GENERAL GOV'T
Commissioner of Administration	\$2,067	\$612	\$924	\$531	
Information Services	22,319	6,612	2,437	13,270	
Budget and Planning	1,722	510	504	708	
Accounting	3,588	1,063	756	1,769	
Facilities Management	11,828	3,504	3,193	5,131	
Design and Construction	5,920	1,754	1,512	2,654	
Personnel	2,903	860	1,512	531	
Purchasing	3,456	1,024	840	1,592	
General Services	51,798	15,345	1,596	34,857	
Treasurer	19,561	5,795	672	13,094	
Secretary of State	19,321	5,724	3,865	9,732	
Security	1,087	322	588	177	
Revenue	187,837	55,646	29,743	102,448	
Board of Public Buildings I	4,274	1,266		3,008	
Board of Public Buildings II	1,509	447		1,062	
Legislature	31,052	9,199	9,998	11,855	
Judiciary	126,780	37,558	52,596	36,626	
Governor	2,093	620	588	885	
Lt. Governor	371	110	84	177	
Auditor	6,001	1,778	2,100	2,123	
Attorney General	20,105	5,956	5,125	9,024	
Agriculture	34,241	10,144	6,049	18,048	
Insurance	11,854	3,512	2,857	5,485	
Conservation	142,010	42,070	25,626	74,314	
Economic Development	87,153	25,819	19,576	41,758	
Education	601,803	178,283	31,423	392,097	
Higher Education	9,478	2,808	1,008	5,662	
Health	102,373	30,328	16,132	55,913	
Highways	482,433	142,920	89,144	250,369	
Labor	82,742	24,512	14,703	43,527	
Mental Health	368,702	109,227	143,757	115,718	
Natural Resources	152,991	45,323	28,399	79,269	
Public Safety	198,654	58,851	58,057	81,746	
Social Services	521,790	154,579	139,136	228,075	
Corrections	383,938	113,741	145,101	125,096	
All Other	103,681	30,715	592	1,061	71,313
<b>TOTAL</b>	<b>\$3,809,435</b>	<b>\$1,128,537</b>	<b>\$840,193</b>	<b>\$1,769,392</b>	<b>\$71,313</b>

STATE OF MISSOURI

FACILITIES MANAGEMENT

NATURE AND EXTENT OF SERVICES

The Division of Facilities Management is responsible for the operation and maintenance of State owned buildings excluding the eight buildings operated by the Board of Public Buildings. Costs of maintenance and operation of the following buildings are charged to various funds and have been allocated based on usable square feet of space occupied:

State Capitol	D&C Warehouse
Broadway Building	OA Garage
Supreme Court	Labor Building
Missouri Boulevard Building	Penrose Family Center
Governor Mansion	DEQ Lab
EDP/Health Laboratory	Ag Feed Seed Lab
Howerton Building	Professional Registration Building
Mental Health Building	
Jefferson Building	

All other costs are unallowable and have been allocated to "All Other".

STATE OF MISSOURI  
 FACILITIES MANAGEMENT  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE Q-1  
 Fiscal Year 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL	SUB-POOL ALLOCATIONS			
			FACILITIES MANAGER	PENROSE FAMILY CENTER	SECTION II	OTHER
Salaries & Wages	\$7,120,549		\$1,980,831	\$100,197	\$1,042,810	\$3,996,711
Percentage Distribution	100.00		27.82	1.41	14.65	56.13
<b>OTHER COST CATEGORIES (ITEMIZE)</b>						
-----						
Departmental Expenditures	40,984,491		5,129,853	189,750	202,162	35,462,726
<b>TOTAL COSTS</b>	<b>48,105,040</b>		<b>7,110,684</b>	<b>289,947</b>	<b>1,244,972</b>	<b>39,459,437</b>
<b>DEDUCTIONS FROM COSTS</b>						
-----						
Capital Outlay	1,010,160		193,216	16,332	66,092	734,520
Board of Public Buildings I & II	32,337,863					32,337,863
Building Rental	6,056,084					6,056,084
<b>TOTAL DEDUCTIONS</b>	<b>39,404,107</b>		<b>193,216</b>	<b>16,332</b>	<b>66,092</b>	<b>39,128,467</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>8,700,933</b>		<b>6,917,468</b>	<b>273,615</b>	<b>1,178,880</b>	<b>330,970</b>
<b>FIRST ALLOCATION ADDITIONS:</b>						
<b>ALLOCATING AGENCY</b>						
Building Use I	59,909	59,909				
Building Use II	9,886	9,886				
Building Use III	14,856	14,856				
Building Use IV	1,817	1,817				
Equipment Use	11,215	11,215				
Retirement/Group Insurance	66,593	66,593				
OASDHI	444,713	444,713				
Building Rental	61,772	61,772				
Commissioner of Administration	545,124	545,124				
Information Services	261,804	261,804				
Accounting	11,205	11,205				
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>1,488,893</b>	<b>1,488,893</b>				
<b>TOTAL FIRST ALLOCATION</b>	<b>10,189,826</b>	<b>1,488,893</b>				

STATE OF MISSOURI  
 FACILITIES MANAGEMENT  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE Q-1  
 Fiscal Year 2002  
 (CONTINUED)

	SUB-POOL ALLOCATIONS					
	TOTAL	ALLOCATIONS AT CSA LEVEL	FACILITIES MANAGER	PENROSE FAMILY CENTER	SECTION II	OTHER
SECOND ALLOCATION ADDITIONS:						
ALLOCATING AGENCY						
Purchasing	10,445	10,445				
General Services	4,062	4,062				
Treasurer	200	200				
Security	13,840	13,840				
Board of Public Buildings I	231,354	231,354				
Board of Public Buildings II	23,111	23,111				
Commissioner of Administration	232,632	232,632				
Information Services	2,945	2,945				
Accounting	623	623				
<b>TOTAL SECOND ALLOCATION</b>	<b>519,212</b>	<b>519,212</b>				
<b>TOTAL ALLOCATED</b>	<b>\$10,709,039</b>	<b>\$2,008,106</b>	<b>\$6,917,468</b>	<b>\$273,615</b>	<b>\$1,178,880</b>	<b>\$330,970</b>

STATE OF MISSOURI  
 FACILITIES MANAGEMENT  
 DETAIL ALLOCATION - FACILITIES MANAGER

SCHEDULE Q-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	3,317	0.35	\$24,211
Information Services	4,984	0.53	36,663
Budget and Planning	7,071	0.75	51,881
Facilities Management	4,672	0.50	34,587
Design and Construction	2,607	0.28	19,369
General Services	12,730	1.36	94,078
Treasurer	1,781	0.19	13,143
Secretary of State	2,202	0.23	15,910
Revenue	494	0.05	3,459
Legislature	175,864	18.72	1,294,950
Judiciary	35,411	3.77	260,789
Governor	30,403	3.24	224,126
Lt. Governor	2,697	0.29	20,061
Auditor	1,605	0.17	11,760
Attorney General	53,898	5.74	397,063
Agriculture	42,070	4.48	309,903
Economic Development	26,269	2.80	193,689
Education	89,830	9.56	661,310
Health	74,803	7.96	550,630
Labor	25,936	2.76	190,922
Mental Health	56,571	6.02	416,432
Natural Resources	122,400	13.03	901,346
Public Safety	374	0.04	2,767
Social Services	121,498	12.93	894,429
Corrections	36,852	3.92	271,165
All Other	3,099	0.33	22,825
<b>TOTAL</b>	<b>939,438</b>	<b>100.00</b>	<b>\$6,917,468</b>

STATE OF MISSOURI  
FACILITIES MANAGEMENT  
DETAIL ALLOCATION - PENROSE FAMILY CENTER

SCHEDULE Q-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Social Services	151,451	100.00	\$273,615
TOTAL	151,451	100.00	\$273,615

ALLOCATION BASIS: Square Footage of Buildings Served

SOURCE: Facilities Management Records

STATE OF MISSOURI  
FACILITIES MANAGEMENT  
DETAIL ALLOCATION - SECTION II

SCHEDULE Q-4  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$1,178,880
TOTAL	100	100.00	\$1,178,880

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
FACILITIES MANAGEMENT  
DETAIL ALLOCATION - OTHER

SCHEDULE Q-5  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$330,970
TOTAL	100	100.00	\$330,970

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 FACILITIES MANAGEMENT  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE Q-6  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	FACILITIES MANAGER	PENROSE FAMILY CENTER	SECTION II	OTHER
Commissioner of Administration	\$29,799	\$5,588	\$24,211			
Information Services	45,125	8,462	36,663			
Budget and Planning	63,855	11,974	51,881			
Facilities Management	42,569	7,982	34,587			
Design and Construction	23,839	4,470	19,369			
General Services	115,790	21,712	94,078			
Treasurer	16,176	3,033	13,143			
Secretary of State	19,582	3,672	15,910			
Revenue	4,257	798	3,459			
Legislature	1,593,814	298,864	1,294,950			
Judiciary	320,977	60,188	260,789			
Governor	275,852	51,726	224,126			
Lt. Governor	24,691	4,630	20,061			
Auditor	14,474	2,714	11,760			
Attorney General	488,702	91,639	397,063			
Agriculture	381,426	71,523	309,903			
Economic Development	238,391	44,702	193,689			
Education	813,935	152,625	661,310			
Health	677,711	127,081	550,630			
Labor	234,985	44,063	190,922			
Mental Health	512,541	96,109	416,432			
Natural Resources	1,109,369	208,023	901,346			
Public Safety	3,406	639	2,767			
Social Services	1,437,619	269,575	894,429	273,615		
Corrections	333,748	62,583	271,165			
All Other	1,886,404	353,729	22,825		1,178,880	330,970
<b>TOTAL</b>	<b>\$10,709,039</b>	<b>\$2,008,106</b>	<b>\$6,917,468</b>	<b>\$273,615</b>	<b>\$1,178,880</b>	<b>\$330,970</b>

**SCHEDULE R  
FISCAL 2002**

**STATE OF MISSOURI  
DESIGN AND CONSTRUCTION  
NATURE AND EXTENT OF SERVICES**

The Division of Design and Construction is responsible for the Design and Construction function and Capital Improvements.

Section II and Other Costs are disallowed and have been allocated to "All Other".

STATE OF MISSOURI  
DESIGN AND CONSTRUCTION  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE R-1  
Fiscal Year 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL	SUB-POOL ALLOCATIONS	
			SECTION II	OTHER
Salaries & Wages	\$4,682,418		\$3,167,479	\$1,514,939
Percentage Distribution	100.00		67.65	32.35
<b>OTHER COST CATEGORIES (ITEMIZE)</b>				
-----				
Departmental Expenditures	107,836,815		3,016,212	104,820,603
<b>TOTAL COSTS</b>	<b>112,519,233</b>		<b>6,183,691</b>	<b>106,335,542</b>
<b>DEDUCTIONS FROM COSTS</b>				
-----				
Capital Outlay	103,897,454		2,159,463	101,737,991
GR Cost Reimbursement	31,210		21,112	10,098
<b>TOTAL DEDUCTIONS</b>	<b>103,928,664</b>		<b>2,180,575</b>	<b>101,748,089</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>8,590,569</b>		<b>4,003,116</b>	<b>4,587,453</b>
<b>FIRST ALLOCATION ADDITIONS:</b>				
<b>ALLOCATING AGENCY</b>				
Building Use I	82,320	82,320		
Building Use IV	1,727	1,727		
Equipment Use	40,316	40,316		
Retirement/Group Insurance	228,912	228,912		
OASDHI	101,005	101,005		
Building Rental	13,929	13,929		
Unemployment Compensation	7,211	7,211		
Commissioner of Administration	258,018	258,018		
Information Services	157,229	157,229		
Accounting	5,608	5,608		
Facilities Management	22,683	22,683		
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>918,958</b>	<b>918,958</b>		
<b>TOTAL FIRST ALLOCATION</b>	<b>9,509,527</b>	<b>918,958</b>		

STATE OF MISSOURI  
 DESIGN AND CONSTRUCTION  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE R-1  
 Fiscal Year 2002  
 (CONTINUED)

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	SECTION II	OTHER
SECOND ALLOCATION ADDITIONS:				
ALLOCATING AGENCY				
Purchasing	1,577	1,577		
General Services	9,550	9,550		
Treasurer	99	99		
Security	21,011	21,011		
Board of Public Buildings I	166,528	166,528		
Commissioner of Administration	110,109	110,109		
Information Services	1,769	1,769		
Accounting	312	312		
Facilities Management	1,156	1,156		
TOTAL SECOND ALLOCATION	312,111	312,111		
TOTAL ALLOCATED	\$9,821,638	\$1,231,069	\$4,003,116	\$4,587,453

STATE OF MISSOURI  
DESIGN AND CONSTRUCTION  
DETAIL ALLOCATION - SECTION II

SCHEDULE R-2  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
-----	-----	-----	-----
All Other	100	100.00	\$4,003,116
TOTAL	100	100.00	\$4,003,116
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
DESIGN AND CONSTRUCTION  
DETAIL ALLOCATION - OTHER

SCHEDULE R-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$4,587,453
TOTAL	100	100.00	\$4,587,453

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
DESIGN AND CONSTRUCTION  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE R-4  
Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	SECTION II	OTHER
All Other	\$9,821,638	\$1,231,069	\$4,003,116	\$4,587,453
TOTAL	\$9,821,638	\$1,231,069	\$4,003,116	\$4,587,453

**STATE OF MISSOURI**

**PERSONNEL**

**NATURE AND EXTENT OF SERVICES**

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities with classified positions. Costs have been allocated based on the number of classified positions in each department.

Section II costs are disallowable and have been allocated to "All Other".

STATE OF MISSOURI  
PERSONNEL  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE S-1  
Fiscal Year 2002

SUB-POOL ALLOCATION

	TOTAL	ALLOCATIONS AT CSA LEVEL	PERSONNEL SERVICE	SECTION II
Salaries & Wages	\$3,133,448		\$3,076,085	\$57,363
Percentage Distribution	100.00		98.17	1.83
<b>OTHER COST CATEGORIES (ITEMIZE)</b>				
-----				
Departmental Expenditures	459,141		306,134	153,007
<b>TOTAL COSTS</b>	<b>3,592,589</b>		<b>3,382,219</b>	<b>210,370</b>
<b>DEDUCTIONS FROM COSTS</b>				
-----				
Capital Outlay	7,896		7,896	
GR Cost Reimbursement	54,921		53,916	1,005
<b>TOTAL DEDUCTIONS</b>	<b>62,817</b>		<b>61,812</b>	<b>1,005</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>3,529,772</b>		<b>3,320,407</b>	<b>209,365</b>
<b>FIRST ALLOCATION ADDITIONS:</b>				
<b>ALLOCATING AGENCY</b>				
Building Use I	77,686	77,686		
Equipment Use	30,200	30,200		
Retirement/Group Insurance	645,116	645,116		
OASDHI	217,270	217,270		
Unemployment Compensation	20	20		
Commissioner of Administration	260,382	260,382		
Information Services	332,931	332,931		
Accounting	2,750	2,750		
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>1,566,355</b>	<b>1,566,355</b>		
<b>TOTAL FIRST ALLOCATION</b>	<b>5,096,127</b>	<b>1,566,355</b>		

STATE OF MISSOURI  
PERSONNEL  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE S-1  
Fiscal Year 2002  
(CONTINUED)

	SUB-POOL ALLOCATION			
	TOTAL	ALLOCATIONS AT CSA LEVEL	PERSONNEL SERVICE	SECTION II
SECOND ALLOCATION ADDITIONS:				
ALLOCATING AGENCY				
Purchasing	197	197		
General Services	10,622	10,622		
Treasurer	29	29		
Security	27,847	27,847		
Board of Public Buildings I	157,988	157,988		
Commissioner of Administration	111,118	111,118		
Information Services	3,745	3,745		
Accounting	153	153		
TOTAL SECOND ALLOCATION	311,700	311,700		
TOTAL ALLOCATED	\$5,407,827	\$1,878,055	\$3,320,407	\$209,365

STATE OF MISSOURI  
 PERSONNEL  
 DETAIL ALLOCATION - PERSONNEL SERVICE

SCHEDULE S-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	911	2.26	\$75,041
Security	10	0.02	664
Revenue	1,984	4.93	163,696
Agriculture	327	0.81	26,895
Insurance	124	0.31	10,293
Economic Development	1,338	3.33	110,570
Health	1,282	3.19	105,921
Labor	1,020	2.54	84,338
Mental Health	9,328	23.18	769,670
Natural Resources	1,770	4.40	146,098
Public Safety	1,881	4.67	155,063
Social Services	9,718	24.15	801,878
Corrections	10,543	26.21	870,280
<b>TOTAL</b>	<b>40,236</b>	<b>100.00</b>	<b>\$3,320,407</b>

ALLOCATION BASIS: Average Number of Merit & UCP Employees, FY 2002

SOURCE: SAM II HR (Merit & UCP) Reports

STATE OF MISSOURI  
PERSONNEL  
DETAIL ALLOCATION - SECTION II

SCHEDULE S-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
----- All Other	100	100.00	\$209,365
TOTAL	100	100.00	\$209,365
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
PERSONNEL  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE S-4  
Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	PERSONNEL SERVICE	SECTION II
Commissioner of Administration	\$114,967	\$39,926	\$75,041	
Security	1,017	353	664	
Revenue	250,792	87,096	163,696	
Agriculture	41,205	14,310	26,895	
Insurance	15,770	5,477	10,293	
Economic Development	169,400	58,830	110,570	
Health	162,277	56,356	105,921	
Labor	129,211	44,873	84,338	
Mental Health	1,179,182	409,512	769,670	
Natural Resources	223,831	77,733	146,098	
Public Safety	237,566	82,503	155,063	
Social Services	1,228,526	426,648	801,878	
Corrections	1,333,322	463,042	870,280	
All Other	320,760	111,395		209,365
<b>TOTAL</b>	<b>\$5,407,827</b>	<b>\$1,878,055</b>	<b>\$3,320,407</b>	<b>\$209,365</b>

**SCHEDULE T  
FISCAL 2002**

**STATE OF MISSOURI**

**PURCHASING**

**NATURE AND EXTENT OF SERVICES**

The Division of Purchasing is responsible for procurement of all supplies, materials, equipment and contractual services required by the various State departments and agencies. Operating costs are not directly billed, and have been allocated to each State department based on the payments against contract releases during FY 2002.

Costs of Surplus Property have been allocated to "All Other".

STATE OF MISSOURI  
PURCHASING  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE T-1  
Fiscal Year 2002

	SUB-POOL ALLOCATIONS		
	TOTAL	ALLOCATIONS AT CSA LEVEL	SURPLUS PROPERTY
Salaries & Wages	\$2,130,821		\$1,498,496
Percentage Distribution	100.00		70.32
<b>OTHER COST CATEGORIES (ITEMIZE)</b>			
-----			
Departmental Expenditures	3,029,700		188,951
Refunds	1,341,136		1,335,000
TOTAL COSTS	6,501,657		3,022,447
<b>DEDUCTIONS FROM COSTS</b>			
-----			
Capital Outlay	71,541		54,817
Refunds	1,341,136		1,335,000
GR Cost Reimbursement	32,573		22,907
TOTAL DEDUCTIONS	1,445,250		1,412,724
ALLOCABLE COSTS BY SUB-POOL	5,056,407		1,609,723
<b>FIRST ALLOCATION ADDITIONS:</b>			
<b>ALLOCATING AGENCY</b>			
Building Use I	47,031	47,031	
Equipment Use	88,256	88,256	
Retirement/Group Insurance	484,878	484,878	
OASDHI	156,231	156,231	
Unemployment Compensation	1,643	1,643	
Commissioner of Administration	146,864	146,864	
Information Services	205,355	205,355	
Accounting	3,274	3,274	
ADDITIONS ALLOCABLE BY CSA	1,133,532	1,133,532	
TOTAL FIRST ALLOCATION	6,189,939	1,133,532	

SECOND ALLOCATION ADDITIONS:

STATE OF MISSOURI  
PURCHASING  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE T-1  
Fiscal Year 2002  
(CONTINUED)

ALLOCATING AGENCY	SUB-POOL ALLOCATIONS			
	TOTAL	ALLOCATIONS AT CSA LEVEL	OPERATING	SURPLUS PROPERTY
General Services	5,244	5,244		
Treasurer	57	57		
Security	12,507	12,507		
Board of Public Buildings I	95,646	95,646		
Commissioner of Administration	62,675	62,675		
Information Services	2,310	2,310		
Accounting	182	182		
TOTAL SECOND ALLOCATION	178,620	178,620		
TOTAL ALLOCATED	\$6,368,559	\$1,312,152	\$1,609,723	\$3,446,684

STATE OF MISSOURI  
PURCHASING  
DETAIL ALLOCATION - OPERATING

SCHEDULE T-2  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	737,364	0.15	\$2,415
Information Services	24,287,288	4.92	79,198
Budget and Planning	30,588	0.01	161
Accounting	123,834	0.03	483
Facilities Management	2,627,777	0.53	8,532
Design and Construction	402,996	0.08	1,288
Personnel	26,604	0.01	161
Purchasing	309,073	0.06	966
General Services	5,002,377	1.01	16,258
Treasurer	488,704	0.10	1,610
Secretary of State	4,010,796	0.81	13,039
Revenue	12,235,498	2.48	39,921
Board of Public Buildings I	3,177,508	0.64	10,302
Board of Public Buildings II	679,250	0.14	2,254
Governor	35,291	0.01	161
Lt. Governor	200		
Auditor	750,996	0.15	2,415
Attorney General	978,690	0.20	3,219
Agriculture	1,085,710	0.22	3,541
Insurance	941,489	0.19	3,058
Conservation	14,141,940	2.86	46,038
Economic Development	21,714,633	4.40	70,828
Education	68,999,206	13.97	224,878
Higher Education	10,672,754	2.16	34,770
Health	31,420,231	6.36	102,378
Labor	6,350,273	1.29	20,765
Mental Health	35,696,906	7.23	116,383
Natural Resources	8,103,425	1.64	26,399
Public Safety	26,043,057	5.27	84,832
Social Services	99,618,639	20.18	324,842
Corrections	113,049,688	22.90	368,628
<b>TOTAL</b>	<b>493,742,785</b>	<b>100.00</b>	<b>\$1,609,723</b>

ALLOCATION BASIS: Payments Against Contract Releases

SOURCE: FOCUS Query from SAM II Data Warehouse

STATE OF MISSOURI  
PURCHASING  
DETAIL ALLOCATION - SURPLUS PROPERTY

SCHEDULE T-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
-----	-----	-----	-----
All Other	100	100.00	\$3,446,684
TOTAL	100	100.00	\$3,446,684
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
PURCHASING  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE T-4  
Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	OPERATING	SURPLUS PROPERTY
Commissioner of Administration	\$3,042	\$627	\$2,415	
Information Services	99,750	20,552	79,198	
Budget and Planning	203	42	161	
Accounting	608	125	483	
Facilities Management	10,746	2,214	8,532	
Design and Construction	1,622	334	1,288	
Personnel	203	42	161	
Purchasing	1,217	251	966	
General Services	20,477	4,219	16,258	
Treasurer	2,028	418	1,610	
Secretary of State	16,423	3,384	13,039	
Revenue	50,281	10,360	39,921	
Board of Public Buildings I	12,975	2,673	10,302	
Board of Public Buildings II	2,839	585	2,254	
Governor	203	42	161	
Auditor	3,042	627	2,415	
Attorney General	4,054	835	3,219	
Agriculture	4,460	919	3,541	
Insurance	3,852	794	3,058	
Conservation	57,985	11,947	46,038	
Economic Development	89,208	18,380	70,828	
Education	283,234	58,356	224,878	
Higher Education	43,793	9,023	34,770	
Health	128,945	26,567	102,378	
Labor	26,154	5,389	20,765	
Mental Health	146,585	30,202	116,383	
Natural Resources	33,250	6,851	26,399	
Public Safety	106,846	22,014	84,832	
Social Services	409,139	84,297	324,842	
Corrections	464,288	95,660	368,628	
All Other	4,341,108	894,424		3,446,684
<b>TOTAL</b>	<b>\$6,368,559</b>	<b>\$1,312,152</b>	<b>\$1,609,723</b>	<b>\$3,446,684</b>

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

The Division of General Services is responsible for providing a variety of central services and administrative department support activities. Costs have been functionalized and allocated as follows:

**Risk Management.** Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State department and agency.

**Forms Management.** Provides technical assistance in design and use of forms by State agencies. Costs are allocated based on the number of forms reviewed during FY 2002.

**Mail Services.** Provide pick up, delivery and processing of mail to State departments and agencies. Costs are allocated based on the number of mail stops and cost of postage for each department and agency.

**Section II.** Section II costs are disallowed and have been allocated to "All Other".

**Other Cost.** The remaining cost of the Division of General Services are included as Other. These costs are allocated to "All Other".

STATE OF MISSOURI  
GENERAL SERVICES  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE U-1  
Fiscal Year 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	RISK MANAGEMENT	FORMS MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Salaries & Wages	\$3,158,210		\$546,127	\$203,079	\$65,916	\$2,163,834	\$179,254
Percentage Distribution	100.00		17.29	6.43	2.09	68.51	5.68
<b>OTHER COST CATEGORIES (ITEMIZE)</b>							
Departmental Expenditures	25,615,915		19,738,017	15,298	8,695	5,777,143	76,762
General & Administrative	240,806		41,641	15,484	5,026	164,987	13,668
<b>TOTAL COSTS</b>	<b>29,014,931</b>		<b>20,325,785</b>	<b>233,861</b>	<b>79,637</b>	<b>8,105,964</b>	<b>269,684</b>
<b>DEDUCTIONS FROM COSTS</b>							
Capital Outlay - Departmental	299,959		2,217			297,692	50
Capital Outlay - G & A	11,091		1,918	713	231	7,599	630
Unallowable Risk Management	19,720,089		19,720,089				
GR Cost Reimbursement	28,366		4,905	1,824	592	19,435	1,610
<b>TOTAL DEDUCTIONS</b>	<b>20,059,505</b>		<b>19,729,129</b>	<b>2,537</b>	<b>823</b>	<b>324,726</b>	<b>2,290</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>8,955,426</b>		<b>596,656</b>	<b>231,324</b>	<b>78,814</b>	<b>7,781,238</b>	<b>267,394</b>
<b>FIRST ALLOCATION ADDITIONS:</b>							
<b>ALLOCATING AGENCY</b>							
Building Use I	55,220	55,220					
Building Use II	2,099	2,099					
Equipment Use	60,474	60,474					
Retirement/Group Insurance	276,776	276,776					
OASDHI	111,178	111,178					
Building Rental	39,970	39,970					
Unemployment Compensation	903	903					
Insurance	38,927	38,927					
Commissioner of Administration	273,626	273,626					
Information Services	331,456	331,456					
Accounting	49,070	49,070					
Facilities Management	110,177	110,177					
Purchasing	19,903	19,903					
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>1,369,778</b>	<b>1,369,778</b>					
<b>TOTAL FIRST ALLOCATION</b>	<b>10,325,204</b>	<b>1,369,778</b>					

STATE OF MISSOURI  
 GENERAL SERVICES  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE U-1  
 Fiscal Year 2002  
 (CONTINUED)

	SUB-POOL ALLOCATIONS						
	TOTAL	ALLOCATIONS AT CSA LEVEL	RISK MANAGEMENT	FORMS MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
SECOND ALLOCATION ADDITIONS:							
ALLOCATING AGENCY							
Treasurer	1,300	1,300					
Security	10,006	10,006					
Board of Public Buildings I	112,300	112,300					
Commissioner of Administration	116,770	116,770					
Information Services	3,729	3,729					
Accounting	2,729	2,729					
Facilities Management	5,614	5,614					
Purchasing	574	574					
<b>TOTAL SECOND ALLOCATION</b>	<b>253,021</b>	<b>253,021</b>					
<b>TOTAL ALLOCATED</b>	<b>\$10,578,225</b>	<b>\$1,622,799</b>	<b>\$596,656</b>	<b>\$231,324</b>	<b>\$78,814</b>	<b>\$7,781,238</b>	<b>\$267,394</b>

STATE OF MISSOURI  
GENERAL SERVICES  
DETAIL ALLOCATION - RISK MANAGEMENT

SCHEDULE U-2  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	1,061	1.24	\$7,399
Treasurer	54	0.06	358
Secretary of State	295	0.34	2,029
Security	45	0.05	298
Revenue	2,242	2.61	15,573
Legislature	755	0.88	5,251
Judiciary	4,050	4.72	28,162
Governor	38	0.04	239
Lt. Governor	9	0.01	60
Auditor	164	0.19	1,134
Attorney General	392	0.46	2,745
Agriculture	429	0.50	2,983
Insurance	219	0.26	1,551
Conservation	1,925	2.24	13,365
Economic Development	1,495	1.74	10,382
Education	2,427	2.83	16,885
Higher Education	22,446	26.14	155,966
Health	1,208	1.41	8,413
Highways	6,757	7.87	46,957
Labor	1,136	1.32	7,876
Mental Health	10,549	12.28	73,269
Natural Resources	2,142	2.49	14,857
Public Safety	4,374	5.09	30,370
Social Services	10,626	12.37	73,806
Corrections	11,043	12.86	76,728
<b>TOTAL</b>	<b>85,881</b>	<b>100.00</b>	<b>\$596,656</b>

ALLOCATION BASIS: Total Number of Employees, FY 2002

SOURCE: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Education)

STATE OF MISSOURI  
 GENERAL SERVICES  
 DETAIL ALLOCATION - FORMS MANAGEMENT

SCHEDULE U-3  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	117	4.62	\$10,687
Treasurer	3	0.12	278
Secretary of State	3	0.12	278
Revenue	288	11.37	26,302
Legislature	4	0.16	370
Judiciary	25	0.99	2,290
Attorney General	4	0.16	370
Agriculture	110	4.34	10,039
Insurance	32	1.26	2,915
Conservation	1	0.04	93
Economic Development	247	9.75	22,554
Education	102	4.03	9,322
Higher Education	4	0.16	370
Health	350	13.82	31,969
Highways	6	0.24	555
Mental Health	472	18.63	43,096
Natural Resources	263	10.38	24,011
Public Safety	107	4.22	9,762
Social Services	233	9.20	21,282
Corrections	161	6.36	14,712
All Other	1	0.03	69
<b>TOTAL</b>	<b>2,533</b>	<b>100.00</b>	<b>\$231,324</b>

ALLOCATION BASIS: Number of Forms Reviewed, FY 2002

SOURCE: Forms Management Unit

STATE OF MISSOURI  
GENERAL SERVICES  
DETAIL ALLOCATION - MAIL SERVICES

SCHEDULE U-4  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	5,462	6.93	\$5,462
Information Services	4,350	5.52	4,351
Budget and Planning	2,081	2.64	2,081
Accounting	3,373	4.28	3,373
Facilities Management	3,523	4.47	3,523
Design and Construction	8,283	10.51	8,283
Personnel	9,213	11.69	9,213
Purchasing	4,548	5.77	4,548
General Services	16,267	20.64	16,267
Revenue	993	1.26	993
Legislature	3,972	5.04	3,972
Judiciary	496	0.63	497
Governor	497	0.63	497
Lt. Governor	2,112	2.68	2,112
Auditor	1,001	1.27	1,001
Agriculture	497	0.63	497
Insurance	993	1.26	993
Economic Development	1,490	1.89	1,490
Higher Education	497	0.63	497
Highways	497	0.63	497
Mental Health	8	0.01	8
Public Safety	2,025	2.57	2,026
All Other	6,636	8.42	6,633
<b>TOTAL</b>	<b>78,814</b>	<b>100.00</b>	<b>\$78,814</b>

ALLOCATION BASIS: Actual Postage and Handling and Mail Stops

SOURCE: Office of Administration Mail Room

STATE OF MISSOURI  
GENERAL SERVICES  
DETAIL ALLOCATION - SECTION II

SCHEDULE U-5  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$7,781,238
TOTAL	100	100.00	\$7,781,238

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
GENERAL SERVICES  
DETAIL ALLOCATION - OTHER

SCHEDULE U-6  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$267,394
TOTAL	100	100.00	\$267,394

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
GENERAL SERVICES  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE U-7  
Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	RISK MANAGEMENT	FORMS MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Commissioner of Administration	\$27,815	\$4,267	\$7,399	\$10,687	\$5,462		
Information Services	5,139	788			4,351		
Budget and Planning	2,458	377			2,081		
Accounting	3,984	611			3,373		
Facilities Management	4,161	638			3,523		
Design and Construction	9,784	1,501			8,283		
Personnel	10,882	1,669			9,213		
Purchasing	5,372	824			4,548		
General Services	19,215	2,948			16,267		
Treasurer	751	115	358	278			
Secretary of State	2,725	418	2,029	278			
Security	352	54	298				
Revenue	50,636	7,768	15,573	26,302	993		
Legislature	11,331	1,738	5,251	370	3,972		
Judiciary	36,557	5,608	28,162	2,290	497		
Governor	869	133	239		497		
Lt. Governor	2,566	394	60		2,112		
Auditor	2,522	387	1,134		1,001		
Attorney General	3,679	564	2,745	370			
Agriculture	15,969	2,450	2,983	10,039	497		
Insurance	6,448	989	1,551	2,915	993		
Conservation	15,897	2,439	13,365	93			
Economic Development	40,664	6,238	10,382	22,554	1,490		
Education	30,956	4,749	16,885	9,322			
Higher Education	185,252	28,419	155,966	370	497		
Health	47,700	7,318	8,413	31,969			
Highways	56,709	8,700	46,957	555	497		
Labor	9,303	1,427	7,876				
Mental Health	137,461	21,088	73,269	43,096	8		
Natural Resources	45,911	7,043	14,857	24,011			
Public Safety	49,797	7,639	30,370	9,762	2,026		
Social Services	112,319	17,231	73,806	21,282			
Corrections	108,010	16,570	76,728	14,712			
All Other	9,515,029	1,459,695		69	6,633	7,781,238	267,394
<b>TOTAL</b>	<b>\$10,578,225</b>	<b>\$1,622,799</b>	<b>\$596,656</b>	<b>\$231,324</b>	<b>\$78,814</b>	<b>\$7,781,238</b>	<b>\$267,394</b>

**SCHEDULE V  
FISCAL 2002**

**STATE OF MISSOURI**

**TREASURER**

**NATURE AND EXTENT OF SERVICES**

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of accounting transactions is included in the total count of all warrants.

The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

STATE OF MISSOURI  
 TREASURER  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE V-1  
 Fiscal Year 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	DISBURSEMENTS	GENERAL GOV'T
Salaries & Wages	\$1,851,526		\$79,419	\$1,772,107
Percentage Disbtribution	100.00		4.29	95.71
<b>OTHER COST CATEGORIES (ITEMIZE)</b>				
-----				
Departmental Expenditures	973,821		41,777	932,044
Refunds	15,141,554			15,141,554
<b>TOTAL COSTS</b>	<b>17,966,901</b>		<b>121,196</b>	<b>17,845,705</b>
<b>DEDUCTIONS FROM COSTS</b>				
-----				
Capital Outlay	135,568		5,816	129,752
Refunds	15,141,554			15,141,554
GR Cost Reimbursement	43,254		1,856	41,398
<b>TOTAL DEDUCTIONS</b>	<b>15,320,376</b>		<b>7,672</b>	<b>15,312,704</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>2,646,525</b>		<b>113,524</b>	<b>2,533,001</b>
<b>FIRST ALLOCATION ADDITIONS:</b>				
<b>ALLOCATING AGENCY</b>				
Building Use I	77,971	77,971		
Building Use II	1,097	1,097		
Building Use III	925	925		
Retirement/Group Insurance	397,475	397,475		
OASDHI	134,431	134,431		
Insurance	27	27		
Information Services	30,679	30,679		
Budget and Planning	4,896	4,896		
Accounting	18,530	18,530		
Facilities Management	15,392	15,392		
Purchasing	1,971	1,971		
General Services	733	733		
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>684,128</b>	<b>684,128</b>		
<b>TOTAL FIRST ALLOCATION</b>	<b>3,330,653</b>	<b>684,128</b>		

STATE OF MISSOURI  
 TREASURER  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE V-1  
 Fiscal Year 2002  
 (CONTINUED)

	TOTAL	ALLOCATIONS AT CSA LEVEL	DISBURSEMENTS	GENERAL GOV'T
SECOND ALLOCATION ADDITIONS:				
ALLOCATING AGENCY				
Secretary of State	11,618	11,618		
Security	14,840	14,840		
Revenue	68	68		
Board of Public Buildings I	159,368	159,368		
Information Services	345	345		
Budget and Planning	221	221		
Accounting	1,030	1,030		
Facilities Management	784	784		
Purchasing	57	57		
General Services	18	18		
<b>TOTAL SECOND ALLOCATION</b>	<b>188,349</b>	<b>188,349</b>		
<b>TOTAL ALLOCATED</b>	<b>\$3,519,002</b>	<b>\$872,477</b>	<b>\$113,524</b>	<b>\$2,533,001</b>

STATE OF MISSOURI  
 TREASURER  
 DETAIL ALLOCATION - DISBURSEMENTS

SCHEDULE V-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	956	0.02	\$23
Information Services	19,668	0.35	397
Budget and Planning	1,024	0.02	23
Accounting	2,797	0.05	57
Facilities Management	7,948	0.14	159
Design and Construction	4,094	0.07	79
Personnel	996	0.02	23
Purchasing	2,335	0.04	45
General Services	51,209	0.91	1,033
Treasurer	19,366	0.34	386
Secretary of State	14,975	0.27	307
Security	395	0.01	11
Revenue	1,960,313	34.75	39,450
Board of Public Buildings I	4,308	0.08	91
Board of Public Buildings II	1,463	0.03	34
Legislature	18,864	0.33	375
Judiciary	61,721	1.09	1,237
Governor	1,360	0.02	23
Lt. Governor	165		
Auditor	3,358	0.06	68
Attorney General	14,095	0.25	284
Agriculture	27,339	0.48	545
Insurance	8,362	0.15	170
Conservation	112,637	2.00	2,270
Economic Development	64,124	1.14	1,294
Education	578,727	10.26	11,648
Higher Education	8,507	0.15	170
Health	84,293	1.49	1,692
Highways	380,355	6.74	7,652
Labor	66,002	1.17	1,328
Mental Health	191,526	3.39	3,848
Natural Resources	120,478	2.14	2,429
Public Safety	128,659	2.28	2,588
Social Services	1,471,348	26.08	29,607
Corrections	205,532	3.64	4,132
All Other	2,274	0.04	46
<b>TOTAL</b>	<b>5,641,573</b>	<b>100.00</b>	<b>\$113,524</b>

ALLOCATION BASIS: Number of PV Documents, Payroll, Revenue and Social Service Warrants

SOURCE: FOCUS Reports and OA-Accounting

STATE OF MISSOURI  
TREASURER  
DETAIL ALLOCATION - GENERAL GOV'T

SCHEDULE V-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
----- All Other	100	100.00	\$2,533,001
TOTAL	100	100.00	\$2,533,001
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 TREASURER  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE V-4  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	DISBURSEMENTS	GENERAL GOVT
Commissioner of Administration	\$31	\$8	\$23	
Information Services	528	131	397	
Budget and Planning	31	8	23	
Accounting	76	19	57	
Facilities Management	211	52	159	
Design and Construction	105	26	79	
Personnel	31	8	23	
Purchasing	60	15	45	
General Services	1,374	341	1,033	
Treasurer	513	127	386	
Secretary of State	408	101	307	
Security	15	4	11	
Revenue	52,455	13,005	39,450	
Board of Public Buildings I	121	30	91	
Board of Public Buildings II	45	11	34	
Legislature	499	124	375	
Judiciary	1,645	408	1,237	
Governor	31	8	23	
Auditor	90	22	68	
Attorney General	378	94	284	
Agriculture	725	180	545	
Insurance	226	56	170	
Conservation	3,018	748	2,270	
Economic Development	1,721	427	1,294	
Education	15,488	3,840	11,648	
Higher Education	226	56	170	
Health	2,250	558	1,692	
Highways	10,175	2,523	7,652	
Labor	1,766	438	1,328	
Mental Health	5,117	1,269	3,848	
Natural Resources	3,230	801	2,429	
Public Safety	3,441	853	2,588	
Social Services	39,368	9,761	29,607	
Corrections	5,494	1,362	4,132	
All Other	3,368,114	835,067	46	2,533,001
<b>TOTAL</b>	<b>\$3,519,002</b>	<b>\$872,477</b>	<b>\$113,524</b>	<b>\$2,533,001</b>

**SCHEDULE W  
FISCAL 2002**

**STATE OF MISSOURI**

**SECRETARY OF STATE**

**NATURE AND EXTENT OF SERVICES**

The Secretary of State maintains a central records facility which stores inactive records required to be maintained under State or Federal records management policies. The costs of this service is not directly billed to State agencies. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored. All other costs of the Secretary of State are considered general government and are allocated to "All Other". Costs of the Staff Services function are general and administrative in nature and are distributed to general government and to allowable functions prior to allocation.

STATE OF MISSOURI  
 SECRETARY OF STATE  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE W-1  
 Fiscal Year 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	RECORDS MANAGEMENT	GENERAL GOV'T
Salaries & Wages	\$7,204,711		\$2,068,662	\$5,136,049
Percentage Distribution	100.00		28.71	71.29
<b>OTHER COST CATEGORIES (ITEMIZE)</b>				
-----				
Departmental Expenditures	12,813,169		1,301,803	11,511,366
General and Administrative	4,229,024		1,214,264	3,014,760
<b>TOTAL COSTS</b>	<b>24,246,904</b>		<b>4,584,729</b>	<b>19,662,175</b>
<b>DEDUCTIONS FROM COSTS</b>				
-----				
Capital Outlay - Departmental	55,345		30,193	25,152
Capital Outlay - G & A	711,342		204,245	507,097
Postage	9,583		2,752	6,831
<b>TOTAL DEDUCTIONS</b>	<b>776,270</b>		<b>237,190</b>	<b>539,080</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>23,470,634</b>		<b>4,347,539</b>	<b>19,123,095</b>
<b>FIRST ALLOCATION ADDITIONS:</b>				
<b>ALLOCATING AGENCY</b>				
Building Use I	7,176	7,176		
Building Use II	3,427	3,427		
Building Use III	923,418	923,418		
Retirement/Group Insurance	1,983,213	1,983,213		
OASDHI	638,003	638,003		
Building Rental	110,221	110,221		
Workers' Compensation	24,986	24,986		
Unemployment Compensation	16,633	16,633		
Insurance	172	172		
Information Services	31,906	31,906		
Budget and Planning	4,299	4,299		
Accounting	18,303	18,303		
Facilities Management	18,633	18,633		

STATE OF MISSOURI  
 SECRETARY OF STATE  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE W-1  
 Fiscal Year 2002  
 (CONTINUED)

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	RECORDS MANAGEMENT	GENERAL GOV'T
Purchasing	15,962	15,962		
General Services	2,660	2,660		
Treasurer	386	386		
ADDITIONS ALLOCABLE BY CSA	3,799,398	3,799,398		
TOTAL FIRST ALLOCATION	27,270,032	3,799,398		
SECOND ALLOCATION ADDITIONS: ALLOCATING AGENCY				
Security	73,203	73,203		
Revenue	458	458		
Board of Public Buildings I	39,828	39,828		
Board of Public Buildings II	908,190	908,190		
Information Services	359	359		
Budget and Planning	194	194		
Accounting	1,018	1,018		
Facilities Management	949	949		
Purchasing	461	461		
General Services	65	65		
Treasurer	22	22		
TOTAL SECOND ALLOCATION	1,024,747	1,024,747		
TOTAL ALLOCATED	\$28,294,779	\$4,824,145	\$4,347,539	\$19,123,095

STATE OF MISSOURI  
 SECRETARY OF STATE  
 DETAIL ALLOCATION - RECORDS MANAGEMENT

SCHEDULE W-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	27,021	11.05	\$480,403
Treasurer	573	0.23	9,999
Secretary of State	10,110	4.14	179,988
Security	51	0.02	870
Revenue	4,315	1.77	76,951
Legislature	1,075	0.44	19,129
Judiciary	19,860	8.12	353,020
Governor	26	0.01	435
Lt. Governor	141	0.06	2,609
Auditor	2,522	1.03	44,780
Attorney General	27,674	11.32	492,141
Agriculture	1,797	0.74	32,172
Insurance	2,808	1.15	49,997
Conservation	774	0.32	13,912
Economic Development	12,299	5.03	218,681
Education	6,858	2.81	122,166
Higher Education	1,321	0.54	23,477
Health	15,257	6.24	271,286
Highways	280	0.11	4,782
Labor	16,267	6.65	289,111
Mental Health	4,553	1.86	80,864
Natural Resources	7,718	3.16	137,382
Public Safety	9,292	3.80	165,206
Social Services	44,888	18.36	798,208
Corrections	26,120	10.69	464,752
All Other	854	0.35	15,218
<b>TOTAL</b>	<b>244,454</b>	<b>100.00</b>	<b>\$4,347,539</b>

ALLOCATION BASIS: Cubic Feet of Storage

SOURCE: Secretary of State's Records

STATE OF MISSOURI  
SECRETARY OF STATE  
DETAIL ALLOCATION - GENERAL GOV'T

SCHEDULE W-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$19,123,095
TOTAL	100	100.00	\$19,123,095

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 SECRETARY OF STATE  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE W-4  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	RECORDS MANAGEMENT	GENERAL GOV'T
Commissioner of Administration	\$579,145	\$98,742	\$480,403	
Treasurer	12,054	2,055	9,999	
Secretary of State	216,983	36,995	179,988	
Security	1,049	179	870	
Revenue	92,767	15,816	76,951	
Legislature	23,061	3,932	19,129	
Judiciary	425,580	72,560	353,020	
Governor	524	89	435	
Lt. Governor	3,145	536	2,609	
Auditor	53,984	9,204	44,780	
Attorney General	593,295	101,154	492,141	
Agriculture	38,785	6,613	32,172	
Insurance	60,273	10,276	49,997	
Conservation	16,771	2,859	13,912	
Economic Development	263,629	44,948	218,681	
Education	147,276	25,110	122,166	
Higher Education	28,302	4,825	23,477	
Health	327,046	55,760	271,286	
Highways	5,765	983	4,782	
Labor	348,535	59,424	289,111	
Mental Health	97,485	16,621	80,864	
Natural Resources	165,619	28,237	137,382	
Public Safety	199,162	33,956	165,206	
Social Services	962,271	164,063	798,208	
Corrections	560,277	95,525	464,752	
All Other	23,071,994	3,933,681	15,218	19,123,095
<b>TOTAL</b>	<b>\$28,294,779</b>	<b>\$4,824,145</b>	<b>\$4,347,539</b>	<b>\$19,123,095</b>

STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

Security services are provided to the buildings in the Jefferson City area. This cost is allowable for plan purposes and has been allocated based on the number of people in each department occupying the buildings served.

STATE OF MISSOURI  
 SECURITY  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE X-1  
 Fiscal Year 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	SECURITY
Salaries & Wages	\$1,358,573		\$1,358,573
Percentage Distribution	100.00		100.00
<b>OTHER COST CATEGORIES (ITEMIZE)</b>			
-----			
Departmental Expenditures	115,437		115,437
General and Administrative	12,075		12,075
<b>TOTAL COSTS</b>	<b>1,486,085</b>		<b>1,486,085</b>
<b>DEDUCTIONS FROM COSTS</b>			
-----			
Capital Outlay - Departmental	11,906		11,906
Capital Outlay - G & A	71		71
Unallowable Security	234,840		234,840
<b>TOTAL DEDUCTIONS</b>	<b>246,817</b>		<b>246,817</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>1,239,268</b>		<b>1,239,268</b>
<b>FIRST ALLOCATION ADDITIONS:</b>			
<b>ALLOCATING AGENCY</b>			
Building Use I	12,808	12,808	
Retirement/Group Insurance	307,991	307,991	
OASDHI	101,732	101,732	
Insurance	23	23	
Information Services	1,841	1,841	
Budget and Planning	477	477	
Accounting	1,030	1,030	
Personnel	959	959	
General Services	344	344	
Treasurer	14	14	
Secretary of State	1,011	1,011	
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>428,229</b>	<b>428,229</b>	
<b>TOTAL FIRST ALLOCATION</b>	<b>1,667,497</b>	<b>428,229</b>	

STATE OF MISSOURI  
 SECURITY  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE X-1  
 Fiscal Year 2002  
 (CONTINUED)

	TOTAL	ALLOCATIONS AT CSA LEVEL	SUB-POOL ALLOCATIONS SECURITY
SECOND ALLOCATION ADDITIONS:			
ALLOCATING AGENCY			
Board of Public Buildings I	26,047	26,047	
Information Services	21	21	
Budget and Planning	22	22	
Accounting	57	57	
Personnel	59	59	
General Services	8	8	
Treasurer	1	1	
Secretary of State	38	38	
TOTAL SECOND ALLOCATION	26,252	26,252	
TOTAL ALLOCATED	\$1,693,749	\$454,481	\$1,239,268

STATE OF MISSOURI  
SECURITY  
DETAIL ALLOCATION - SECURITY

SCHEDULE X-2  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	60	1.07	\$13,260
Information Services	161	2.86	35,443
Budget and Planning	29	0.52	6,444
Accounting	55	0.98	12,145
Facilities Management	47	0.83	10,286
Design and Construction	71	1.26	15,615
Personnel	94	1.67	20,696
Purchasing	42	0.75	9,295
General Services	34	0.60	7,436
Treasurer	50	0.89	11,029
Secretary of State	247	4.39	54,404
Security	43	0.76	9,418
Revenue	1,210	21.50	266,443
Legislature	637	11.32	140,285
Judiciary	68	1.21	14,995
Governor	38	0.68	8,427
Lt. Governor	8	0.14	1,735
Auditor	113	2.01	24,909
Attorney General	162	2.88	35,691
Agriculture	139	2.47	30,610
Insurance	147	2.61	32,345
Economic Development	258	4.58	56,758
Education	444	7.89	97,778
Health	79	1.40	17,350
Highways	642	11.41	141,400
Natural Resources	379	6.73	83,403
Public Safety	65	1.15	14,252
Social Services	282	5.01	62,087
All Other	25	0.43	5,329
<b>TOTAL</b>	<b>5,629</b>	<b>100.00</b>	<b>\$1,239,268</b>

ALLOCATION BASIS: Head Count of Buildings Served

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 SECURITY  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE X-3  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	SECURITY
Commissioner of Administration	\$18,123	\$4,863	\$13,260
Information Services	48,441	12,998	35,443
Budget and Planning	8,807	2,363	6,444
Accounting	16,599	4,454	12,145
Facilities Management	14,058	3,772	10,286
Design and Construction	21,342	5,727	15,615
Personnel	28,286	7,590	20,696
Purchasing	12,704	3,409	9,295
General Services	10,163	2,727	7,436
Treasurer	15,074	4,045	11,029
Secretary of State	74,356	19,952	54,404
Security	12,872	3,454	9,418
Revenue	364,156	97,713	266,443
Legislature	191,732	51,447	140,285
Judiciary	20,494	5,499	14,995
Governor	11,517	3,090	8,427
Lt. Governor	2,371	636	1,735
Auditor	34,044	9,135	24,909
Attorney General	48,780	13,089	35,691
Agriculture	41,836	11,226	30,610
Insurance	44,207	11,862	32,345
Economic Development	77,573	20,815	56,758
Education	133,636	35,858	97,778
Health	23,713	6,363	17,350
Highways	193,256	51,856	141,400
Natural Resources	113,990	30,587	83,403
Public Safety	19,479	5,227	14,252
Social Services	84,856	22,769	62,087
All Other	7,283	1,954	5,329
<b>TOTAL</b>	<b>\$1,693,749</b>	<b>\$454,481</b>	<b>\$1,239,268</b>

STATE OF MISSOURI

REVENUE

NATURE AND EXTENT OF SERVICES

The cashier's office in the Department of Revenue receives funds payable to the State and deposits them with the State Treasurer. This cost is allowable for plan purposes and has been allocated based on actual revenues received.

Other costs are considered general government and have been allocated to "All Other".

STATE OF MISSOURI  
REVENUE  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE Y-1  
Fiscal Year 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	CASHIER	GENERAL GOV'T
Salaries & Wages	\$53,979,343		\$122,558	\$53,856,785
Percentage Distribution	100.00		0.23	99.77

OTHER COST CATEGORIES (ITEMIZE)

Departmental Expenditures	332,042,484		1,626	332,040,858
General and Administrative	16,578,080		37,640	16,540,440
Refunds	1,154,896,022			1,154,896,022
<b>TOTAL COSTS</b>	<b>1,557,495,929</b>		<b>161,824</b>	<b>1,557,334,105</b>

DEDUCTIONS FROM COSTS

Capital Outlay - Departmental	2,173,959			2,173,959
Capital Outlay - G & A	161,112		366	160,746
Refunds	1,154,896,022			1,154,896,022
GR Cost Reimbursement	544,049		1,251	542,798
<b>TOTAL DEDUCTIONS</b>	<b>1,157,775,142</b>		<b>1,617</b>	<b>1,157,773,525</b>

<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>399,720,787</b>		<b>160,207</b>	<b>399,560,580</b>
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FIRST ALLOCATION ADDITIONS:

ALLOCATING AGENCY

Building Use I	804,142	804,142		
Building Use II	3,424	3,424		
Building Use III	67,109	67,109		
Retirement/Group Insurance	14,771,083	14,771,083		
OASDHI	4,604,815	4,604,815		
Building Rental	747,321	747,321		
Workers' Compensation	226,662	226,662		
Unemployment Compensation	72,647	72,647		
Insurance	1,350	1,350		
Information Services	303,725	303,725		
Budget and Planning	47,881	47,881		

STATE OF MISSOURI  
 REVENUE  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE Y-1  
 Fiscal Year 2002  
 (CONTINUED)

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	CASHIER	GENERAL GOV'T
Accounting	177,943	177,943		
Facilities Management	4,051	4,051		
Personnel	236,337	236,337		
Purchasing	48,870	48,870		
General Services	49,425	49,425		
Treasurer	49,648	49,648		
Secretary of State	89,408	89,408		
Security	358,512	358,512		
ADDITIONS ALLOCABLE BY CSA	22,664,353	22,664,353		
TOTAL FIRST ALLOCATION	422,385,140	22,664,353		
SECOND ALLOCATION ADDITIONS:				
ALLOCATING AGENCY				
Board of Public Buildings I	1,956,972	1,956,972		
Board of Public Buildings II	84,980	84,980		
Information Services	3,417	3,417		
Budget and Planning	2,164	2,164		
Accounting	9,895	9,895		
Facilities Management	206	206		
Personnel	14,455	14,455		
	1,410	1,410		
General Services	1,211	1,211		
Treasurer	2,808	2,808		
Secretary of State	3,360	3,360		
Security	5,644	5,644		
TOTAL SECOND ALLOCATION	2,086,522	2,086,522		
TOTAL ALLOCATED	\$424,471,662	\$24,750,875	\$160,207	\$399,560,580

STATE OF MISSOURI  
REVENUE  
DETAIL ALLOCATION - CASHIER

SCHEDULE Y-2  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	214,113,013	2.18	\$3,493
Treasurer	3,739,200	0.04	64
Secretary of State	26,561,579	0.27	433
Revenue	2,666,900,580	27.09	43,400
Legislature	47,470,462	0.48	769
Judiciary	219,962,329	2.23	3,573
Governor	3,542,572	0.04	64
Lt. Governor	708,514	0.01	16
Auditor	9,696,151	0.10	160
Attorney General	21,163,162	0.21	336
Agriculture	23,668,338	0.24	384
Conservation	89,933,903	0.91	1,458
Economic Development	49,250,432	0.50	801
Education	1,069,240,479	10.86	17,398
Higher Education	1,502,171,715	15.26	24,448
Health	88,777,178	0.90	1,442
Highways	381,270,080	3.87	6,200
Labor	50,316,703	0.51	817
Mental Health	745,344,412	7.57	12,128
Natural Resources	146,789,366	1.49	2,387
Public Safety	165,145,312	1.68	2,691
Social Services	1,660,144,987	16.87	27,027
Corrections	657,569,310	6.69	10,718
<b>TOTAL</b>	<b>9,843,479,777</b>	<b>100.00</b>	<b>\$160,207</b>

ALLOCATION BASIS: Total Revenues

SOURCE: Microsoft Access Query from the SAM II Data Warehouse

STATE OF MISSOURI  
REVENUE  
DETAIL ALLOCATION - GENERAL GOV'T

SCHEDULE Y-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
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All Other	100	100.00	\$399,560,580
TOTAL	100	100.00	\$399,560,580
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 REVENUE  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE Y-4  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	CASHIER	GENERAL GOV'T
Commissioner of Administration	\$3,709	\$216	\$3,493	
Treasurer	68	4	64	
Secretary of State	460	27	433	
Revenue	46,087	2,687	43,400	
Legislature	817	48	769	
Judiciary	3,794	221	3,573	
Governor	68	4	64	
Lt. Governor	17	1	16	
Auditor	170	10	160	
Attorney General	357	21	336	
Agriculture	408	24	384	
Conservation	1,548	90	1,458	
Economic Development	851	50	801	
Education	18,475	1,077	17,398	
Higher Education	25,962	1,514	24,448	
Health	1,531	89	1,442	
Highways	6,584	384	6,200	
Labor	868	51	817	
Mental Health	12,879	751	12,128	
Natural Resources	2,535	148	2,387	
Public Safety	2,858	167	2,691	
Social Services	28,701	1,674	27,027	
Corrections	11,382	664	10,718	
All Other	424,301,535	24,740,955		399,560,580
<b>TOTAL</b>	<b>\$424,471,662</b>	<b>\$24,750,875</b>	<b>\$160,207</b>	<b>\$399,560,580</b>

**STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS I  
NATURE AND EXTENT OF SERVICES**

The Board of Public Buildings operates and maintains the Buildings on Board of Public Buildings II and the following:

Fletcher Daniels State Office Building  
Springfield State Office Building  
Wainwright State Office Building  
Truman State Office Building  
Midtown State Office Building

OA pays the rent for departments occupying space in these buildings based on a cost per square foot.

Indirect costs and building operations cost attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE Z-1  
 Fiscal Year 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT	TRUMAN	MIDTOWN
Salaries & Wages	\$3,389,291		\$528,945	\$375,655	\$688,990	\$1,239,218	\$556,483
Percentage Distribution	100.00		15.61	11.08	20.33	36.56	16.42
Fringe Benefits	1,203,048		194,980	129,472	228,813	454,512	195,271
Percentage Distribution	100.00		16.21	10.76	19.02	37.78	16.23
OTHER COST CATEGORIES (ITEMIZE)							
Departmental Expenditures	8,925,914		1,390,161	748,919	1,786,724	4,510,147	489,963
<b>TOTAL COSTS</b>	<b>13,518,253</b>		<b>2,114,086</b>	<b>1,254,046</b>	<b>2,704,527</b>	<b>6,203,877</b>	<b>1,241,717</b>
DEDUCTIONS FROM COSTS							
Equipment Purchases	408,781		27,806	14,241	25,920	321,131	19,683
Building Depreciation	2,787,670		314,499	259,120	699,736	1,357,689	156,626
Equipment Depreciation	121,833		25,553	10,637	12,823	70,652	2,168
Land Improvement Depreciation	122,510		24,677			95,312	2,521
Other Income	429,329		161,447	67,360	52,286	137,955	10,281
Admin. Interest	807					807	
<b>TOTAL DEDUCTIONS</b>	<b>3,870,930</b>		<b>553,982</b>	<b>351,358</b>	<b>790,765</b>	<b>1,983,546</b>	<b>191,279</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>9,647,323</b>		<b>1,560,104</b>	<b>902,688</b>	<b>1,913,762</b>	<b>4,220,331</b>	<b>1,050,438</b>
FIRST ALLOCATION ADDITIONS: ALLOCATING AGENCY							
Equipment Use	90,511	90,511					
Information Services	6,136	6,136					
Accounting	4,049	4,049					
Purchasing	12,611	12,611					
Treasurer	115	115					
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>113,422</b>	<b>113,422</b>					
<b>TOTAL FIRST ALLOCATION</b>	<b>9,760,745</b>	<b>113,422</b>					

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE Z-1  
 Fiscal Year 2002  
 (CONTINUED)

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT	TRUMAN	MIDTOWN
SECOND ALLOCATION ADDITIONS:							
ALLOCATING AGENCY							
Information Services	69	69					
Accounting	225	225					
Purchasing	364	364					
Treasurer	6	6					
TOTAL SECOND ALLOCATION	665	665					
TOTAL ALLOCATED	\$9,761,410	\$114,087	\$1,560,104	\$902,688	\$1,913,762	\$4,220,331	\$1,050,438

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 DETAIL ALLOCATION - FLETCHER DANIELS

SCHEDULE Z-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	2,045	1.53	\$23,870
Treasurer	385	0.29	4,524
Secretary of State	1,031	0.77	12,013
Revenue	17,235	12.89	201,097
Governor	2,401	1.80	28,082
Lt. Governor	639	0.48	7,488
Auditor	1,911	1.43	22,309
Insurance	1,220	0.91	14,197
Economic Development	1,231	0.92	14,353
Education	2,443	1.83	28,550
Health	8,804	6.58	102,655
Public Safety	4,450	3.33	51,951
Social Services	89,339	66.81	1,042,305
All Other	585	0.43	6,710
<b>TOTAL</b>	<b>133,719</b>	<b>100.00</b>	<b>\$1,560,104</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 DETAIL ALLOCATION - SPRINGFIELD

SCHEDULE Z-3  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	5,754	7.00	\$63,188
Secretary of State	746	0.91	8,214
Revenue	12,894	15.70	141,722
Governor	493	0.60	5,416
Auditor	2,208	2.69	24,282
Attorney General	3,806	4.63	41,794
Economic Development	697	0.85	7,673
Health	6,312	7.68	69,326
Public Safety	4,750	5.78	52,175
Social Services	44,489	54.16	488,898
<b>TOTAL</b>	<b>82,149</b>	<b>100.00</b>	<b>\$902,688</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 DETAIL ALLOCATION - WAINWRIGHT

SCHEDULE Z-4  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	1,306	0.91	\$17,415
Treasurer	463	0.32	6,124
Secretary of State	1,434	1.00	19,138
Revenue	1,123	0.79	15,119
Judiciary	27990	19.59	374,906
Governor	2623	1.84	35,213
Lt. Governor	1,128	0.79	15,119
Attorney General	9,786	6.85	131,093
Insurance	1,249	0.87	16,650
Economic Development	4,662	3.26	62,389
Health	15,131	10.59	202,667
Labor	11,441	8.01	153,292
Public Safety	2,836	1.99	38,084
Social Services	50,160	35.11	671,922
Corrections	11,531	8.08	154,631
TOTAL	142,863	100.00	\$1,913,762

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 DETAIL ALLOCATION - TRUMAN

SCHEDULE Z-5  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	15,851	3.06	\$129,142
Information Services	49,111	9.49	400,509
Accounting	14,831	2.87	121,123
Facilities Management	12,571	2.43	102,554
Design and Construction	20,183	3.90	164,593
Personnel	19,131	3.70	156,152
Purchasing	11,575	2.24	94,535
General Services	13,602	2.63	110,995
Treasurer	18,027	3.48	146,868
Security	3,161	0.61	25,744
Revenue	193,279	37.35	1,576,294
Auditor	14,058	2.72	114,793
Insurance	36,221	7.00	295,423
Economic Development	61,441	11.87	500,953
Highways	10,442	2.02	85,251
Public Safety	17,934	3.47	146,445
All Other	6,014	1.16	48,957
<b>TOTAL</b>	<b>517,432</b>	<b>100.00</b>	<b>\$4,220,331</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS I  
DETAIL ALLOCATION - MIDTOWN

SCHEDULE Z-6  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	1,920	2.06	\$21,639
Social Services	91,133	97.94	1,028,799
<b>TOTAL</b>	<b>93,053</b>	<b>100.00</b>	<b>\$1,050,438</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE Z-7  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	FLETCHER				TRUMAN	MIDTOWN
			DANIELS	SPRINGFIELD	WAINWRIGHT			
Commissioner of Administration	\$130,669	\$1,527				\$129,142		
Information Services	405,245	4,736				400,509		
Accounting	122,555	1,432				121,123		
Facilities Management	231,370	2,704	23,870	63,188	17,415	102,554	21,639	
Design and Construction	166,539	1,946				164,593		
Personnel	157,999	1,847				156,152		
Purchasing	95,653	1,118				94,535		
General Services	112,308	1,313				110,995		
Treasurer	159,379	1,863	4,524		6,124	146,868		
Secretary of State	39,831	466	12,013	8,214	19,138			
Security	26,048	304				25,744		
Revenue	1,957,106	22,874	201,097	141,722	15,119	1,576,294		
Judiciary	379,340	4,434			374,906			
Governor	69,524	813	28,082	5,416	35,213			
Lt. Governor	22,874	267	7,488		15,119			
Auditor	163,292	1,908	22,309	24,282		114,793		
Attorney General	174,932	2,045		41,794	131,093			
Insurance	330,128	3,858	14,197		16,650	295,423		
Economic Development	592,290	6,922	14,353	7,673	62,389	500,953		
Education	28,888	338	28,550					
Health	379,078	4,430	102,655	69,326	202,667			
Highways	86,259	1,008				85,251		
Labor	155,105	1,813			153,292			
Public Safety	292,069	3,414	51,951	52,175	38,084	146,445		
Social Services	3,270,144	38,220	1,042,305	488,898	671,922		1,028,799	
Corrections	156,460	1,829			154,631			
All Other	56,325	658	6,710			48,957		
<b>TOTAL</b>	<b>\$9,761,410</b>	<b>\$114,087</b>	<b>\$1,560,104</b>	<b>\$902,688</b>	<b>\$1,913,762</b>	<b>\$4,220,331</b>	<b>\$1,050,438</b>	

**SCHEDULE AA  
FISCAL 2002**

**STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS II  
NATURE AND EXTENT OF SERVICES**

The Board of Public Buildings operates and maintains the buildings on Board of Public Buildings I and the following:

St. Joseph Office Building  
Kirkpatrick Information Center  
Mill Creek Building

OA pays the rent for departments occupying space in these buildings based on a cost per square foot.

Indirect costs and building operations costs attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS II  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE AA-1  
 Fiscal Year 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL	SUB-POOL ALLOCATIONS		
			ST JOSEPH	KIRKPATRICK INFORMATION CENTER	MILL CREEK
Salaries & Wages	\$645,449		\$148,494	\$422,507	\$74,448
Percentage Distribution	100.00		23.01	65.46	11.53
Fringe Benefits	260,695		79,994	159,126	21,575
Percentage Distribution	100.00		30.68	61.04	8.28
OTHER COST CATEGORIES (ITEMIZE)					
-----					
Departmental Expenditures	1,871,036		377,519	1,017,549	475,968
TOTAL COSTS	2,777,180		606,007	1,599,182	571,991
DEDUCTIONS FROM COSTS					
-----					
Equipment Purchases	45,004		20,489	1,799	22,716
Building Depreciation	694,457		52,129	444,828	197,500
Equipment Depreciation	14,410		8,127	2,272	4,011
Land Improvement Depreciation	16,498			16,498	
Other Income	290,607		43,371	240,439	6,797
Admin. Interest	603		61	542	
TOTAL DEDUCTIONS	1,061,579		124,177	706,378	231,024
ALLOCABLE COSTS BY SUB-POOL	1,715,601		481,830	892,804	340,967
FIRST ALLOCATION ADDITIONS:					
ALLOCATING AGENCY					
Equipment Use	30,769	30,769			
Information Services	2,454	2,454			
Accounting	1,430	1,430			
Purchasing	2,759	2,759			
Treasurer	43	43			
ADDITIONS ALLOCABLE BY CSA	37,455	37,455			
TOTAL FIRST ALLOCATION	1,753,056	37,455			

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS II  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE AA-1  
 Fiscal Year 2002  
 (CONTINUED)

	SUB-POOL ALLOCATIONS				
	TOTAL	ALLOCATIONS AT CSA LEVEL	ST JOSEPH	KIRKPATRICK INFORMATION CENTER	MILL CREEK
SECOND ALLOCATION ADDITIONS:					
ALLOCATING AGENCY					
Information Services	28	28			
Accounting	79	79			
Purchasing	80	80			
Treasurer	2	2			
TOTAL SECOND ALLOCATION	189	189			
TOTAL ALLOCATED	\$1,753,245	\$37,644	\$481,830	\$892,804	\$340,967

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS II  
 DETAIL ALLOCATION - ST JOSEPH

SCHEDULE AA-2  
 Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	1,295	3.86	\$18,599
Revenue	5,797	17.26	83,164
Education	3,048	9.07	43,702
Health	3,240	9.65	46,497
Labor	1,848	5.50	26,501
Public Safety	1,580	4.70	22,646
Social Services	16,782	49.96	240,721
<b>TOTAL</b>	<b>33,590</b>	<b>100.00</b>	<b>\$481,830</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS II  
DETAIL ALLOCATION - KIRKPATRICK  
INFORMATION CENTER

SCHEDULE AA-3  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	595	0.45	\$4,018
Secretary of State	132,328	99.55	888,786
TOTAL	132,923	100.00	\$892,804

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS II  
DETAIL ALLOCATION - MILL CREEK

SCHEDULE AA-4  
Fiscal Year 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Health	16,944	31.50	\$107,405
Corrections	36,852	68.50	233,562
<b>TOTAL</b>	<b>53,796</b>	<b>100.00</b>	<b>\$340,967</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS II  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE AA-5  
 Fiscal Year 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	ST JOSEPH	KIRKPATRICK INFORMATION CENTER	MILL CREEK
Facilities Management	\$23,113	\$496	\$18,599	\$4,018	
Secretary of State	908,288	19,502		888,786	
Revenue	84,989	1,825	83,164		
Education	44,661	959	43,702		
Health	157,279	3,377	46,497		107,405
Labor	27,082	581	26,501		
Public Safety	23,143	497	22,646		
Social Services	246,003	5,282	240,721		
Corrections	238,687	5,125			233,562
<b>TOTAL</b>	<b>\$1,753,245</b>	<b>\$37,644</b>	<b>\$481,830</b>	<b>\$892,804</b>	<b>\$340,967</b>

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS

SCHEDULE

SUMMARY DATA.....	Page 1
-------------------	--------

BUILDING USE I

Nature and Extent of Services.....	A
Costs to be Allocated.....	A-1
Detail Allocation - Broadway.....	A-2
Detail Allocation - Capitol.....	A-3
Detail Allocation - Truman.....	A-4
Detail Allocation - Supreme Court.....	A-5
Detail Allocation - Springfield.....	A-6
Cost Allocation Summary.....	A-7

BUILDING USE II

Nature and Extent of Services.....	B
Costs to be Allocated.....	B-1
Detail Allocation - Wainwright.....	B-2
Detail Allocation - Midtown.....	B-3
Detail Allocation - Jefferson.....	B-4
Detail Allocation - National Guard Complex.....	B-5
Detail Allocation - EDP/Health Lab.....	B-6
Cost Allocation Summary.....	B-7

BUILDING USE III

Nature and Extent of Services.....	C
Costs to be Allocated.....	C-1
Detail Allocation - Mo. Blvd.....	C-2
Detail Allocation - Fletcher Daniels.....	C-3
Detail Allocation - St. Joseph.....	C-4
Detail Allocation - Kirkpatrick Information Center.....	C-5
Detail Allocation - DEQ Lab.....	C-6
Cost Allocation Summary.....	C-7

BUILDING USE IV

Nature and Extent of Services.....	D
Costs to be Allocated.....	D-1
Detail Allocation - Professional Registration.....	D-2
Detail Allocation - Mental Health.....	D-3
Detail Allocation - Howerton.....	D-4
Detail Allocation - D&C Warehouse.....	D-5
Detail Allocation - Penrose Family Center.....	D-6
Cost Allocation Summary.....	D-7

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
BUILDING USE V	
Nature and Extent of Services.....	E
Costs to be Allocated.....	E-1
Detail Allocation - Ag Feed/Seed Lab.....	E-2
Detail Allocation - Mill Creek.....	E-3
Cost Allocation Summary.....	E-4
EQUIPMENT USE	
Nature and Extent of Services.....	F
Costs to be Allocated.....	F-1
Detail Allocation - Equipment Use.....	F-2
Detail Allocation - BPB Equipment.....	F-3
Cost Allocation Summary.....	F-4
RETIREMENT/GROUP INSURANCE	
Nature and Extent of Services.....	G
Costs to be Allocated.....	G-1
Detail Allocation - Retirement/Group Insurance.....	G-2
Cost Allocation Summary.....	G-3
OASDHI	
Nature and Extent of Services.....	H
Costs to be Allocated.....	H-1
Detail Allocation - OASDHI.....	H-2
Cost Allocation Summary.....	H-3
BUILDING RENTAL	
Nature and Extent of Services.....	I
Costs to be Allocated.....	I-1
Detail Allocation - Building Rental.....	I-2
Cost Allocation Summary.....	I-3
WORKERS' COMPENSATION	
Nature and Extent of Services.....	J
Costs to be Allocated.....	J-1
Detail Allocation - Workers' Compensation.....	J-2
Cost Allocation Summary.....	J-3

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
UNEMPLOYMENT COMPENSATION	
Nature and Extent of Services.....	K
Costs to be Allocated.....	K-1
Detail Allocation - Unemployment Compensation.....	K-2
Cost Allocation Summary.....	K-3
INSURANCE	
Nature and Extent of Services.....	L
Costs to be Allocated.....	L-1
Detail Allocation - Auto Claim.....	L-2
Detail Allocation - Aircraft Liability.....	L-3
Detail Allocation - Surety Bonds.....	L-4
Detail Allocation - Specific Bonds.....	L-5
Cost Allocation Summary.....	L-6
COMMISSIONER OF ADMINISTRATION	
Nature and Extent of Services.....	M
Costs to be Allocated.....	M-1
Detail Allocation - Departmental.....	M-2
Detail Allocation - Section II.....	M-3
Detail Allocation - General Government.....	M-4
Cost Allocation Summary.....	M-5
INFORMATION SERVICES	
Nature and Extent of Services.....	N
Costs to be Allocated.....	N-1
Detail Allocation - System Development.....	N-2
Detail Allocation - System Development - SAM II.....	N-3
Detail Allocation - Office Automation.....	N-4
Detail Allocation - Section II.....	N-5
Detail Allocation - Other.....	N-6
Cost Allocation Summary.....	N-7
BUDGET AND PLANNING	
Nature and Extent of Services.....	O
Costs to be Allocated.....	O-1
Detail Allocation - Budget & Planning.....	O-2
Detail Allocation - Washington Office.....	O-3
Detail Allocation - Census .....	O-4
Detail Allocation - General Government.....	O-5
Cost Allocation Summary.....	O-6

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
ACCOUNTING	
Nature and Extent of Services.....	P
Costs to be Allocated.....	P-1
Detail Allocation - Payroll.....	P-2
Detail Allocation - Accounting.....	P-3
Detail Allocation - General Government.....	P-4
Cost Allocation Summary.....	P-5
FACILITIES MANAGEMENT	
Nature and Extent of Services.....	Q
Costs to be Allocated.....	Q-1
Detail Allocation - Facilities Manager.....	Q-2
Detail Allocation - Penrose Family Center.....	Q-3
Detail Allocation - Section II.....	Q-4
Detail Allocation - Other.....	Q-5
Cost Allocation Summary.....	Q-6
DESIGN AND CONSTRUCTION	
Nature and Extent of Services.....	R
Costs to be Allocated.....	R-1
Detail Allocation - Section II.....	R-2
Detail Allocation - Other.....	R-3
Cost Allocation Summary.....	R-4
PERSONNEL	
Nature and Extent of Services.....	S
Costs to be Allocated.....	S-1
Detail Allocation - Personnel Services.....	S-2
Detail Allocation - Section II.....	S-3
Cost Allocation Summary.....	S-4
PURCHASING	
Nature and Extent of Services.....	T
Costs to be Allocated.....	T-1
Detail Allocation - Operating.....	T-2
Detail Allocation - Surplus Property.....	T-3
Cost Allocation Summary.....	T-4

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
<b>GENERAL SERVICES</b>	
Nature and Extent of Services.....	U
Costs to be Allocated.....	U-1
Detail Allocation - Risk Management.....	U-2
Detail Allocation - Forms Management.....	U-3
Detail Allocation - Mail Services.....	U-4
Detail Allocation - Section II.....	U-5
Detail Allocation - Other.....	U-6
Cost Allocation Summary.....	U-7
 <b>TREASURER</b>	
Nature and Extent of Services.....	V
Costs to be Allocated.....	V-1
Detail Allocation - Disbursements.....	V-2
Cost Allocation - General Government.....	V-3
Cost Allocation Summary.....	V-4
 <b>SECRETARY OF STATE</b>	
Nature and Extent of Services.....	W
Costs to be Allocated.....	W-1
Detail Allocation - Records Management.....	W-2
Detail Allocation - General Government.....	W-3
Cost Allocation Summary.....	W-4
 <b>SECURITY</b>	
Nature and Extent of Services.....	X
Costs to be Allocated.....	X-1
Detail Allocation - Security.....	X-2
Cost Allocation Summary.....	X-3
 <b>REVENUE</b>	
Nature and Extent of Services.....	Y
Costs to be Allocated.....	Y-1
Detail Allocation - Cashier.....	Y-2
Detail Allocation - General Government.....	Y-3
Cost Allocation Summary.....	Y-4

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
BOARD OF PUBLIC BUILDINGS I	
Nature and Extent of Services.....	Z
Costs to be Allocated.....	Z-1
Detail Allocation - Fletcher Daniels.....	Z-2
Detail Allocation - Springfield.....	Z-3
Detail Allocation - Wainwright.....	Z-4
Detail Allocation - Truman.....	Z-5
Detail Allocation - Midtown.....	Z-6
Cost Allocation Summary.....	Z-7
BOARD OF PUBLIC BUILDINGS II	
Nature and Extent of Services.....	AA
Costs to be Allocated.....	AA-1
Detail Allocation - St. Joseph.....	AA-2
Detail Allocation - Kirkpatrick Information Center.....	AA-3
Detail Allocation - Mill Creek.....	AA-4
Cost Allocation Summary.....	AA-5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
SUMMARY OF ALLOCATED CENTRAL SERVICE COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

USER AGENCIES

CENTRAL SERVICE AGENCIES

	Building Use I A-7	Building Use II B-7	Building Use III C-7	Building Use IV D-7	Building Use V E-4	Equipment Use F-4	Retirement/Group Insurance G-3	OASDHI H-3
Legislature	\$482,693							
Judiciary	43,731	67,127						
Governor	25,530	10,733	5,743					
Lt. Governor	7,387	2,707	1,531					
Auditor	64,933		4,563					
Attorney General	55,276	23,472						
Agriculture			43,287		41,785			
Insurance	146,973	2,981	2,903					
Conservation								
Economic Development	250,304	11,171	2,935	46,526				
Education		128,956	19,493					
Higher Education								
Health	9,752	82,874	35,521	31,522				
Highways	42,412							
Labor		27,447	8,279					
Mental Health				101,030				
Natural Resources	58,226	109,349	69,307					
Public Safety	80,196	147,823	17,700					
Social Services	113,040	312,012	288,370	184,200				
Corrections		27,685						
All Other	32,051	460	1,371		149,797			122,806
<b>TOTALS</b>	<b>\$1,412,504</b>	<b>\$954,797</b>	<b>\$501,003</b>	<b>\$363,278</b>	<b>\$191,582</b>			<b>\$122,806</b>

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
SUMMARY OF ALLOCATED CENTRAL SERVICE COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

USER AGENCIES

CENTRAL SERVICE AGENCIES

	Building Rental I-3	Workers' Compensation J-3	Unemployment Compensation K-3	Insurance L-6	Commissioner of Administration M-5	Information Services N-7	Budget and Planning O-6	Accounting P-5
Legislature	\$4,239	\$23,202		\$407		\$53,362		\$31,052
Judiciary	147,163	701,404		2,159		225,858	27,955	126,780
Governor		55,327		18		46,939	37,191	2,093
Lt. Governor				5		13,680	1,248	371
Auditor		3,569		86		10,548	1,872	6,001
Attorney General		19,632		240		34,127	1,997	20,105
Agriculture	208,329	60,681		1,102		56,464	35,194	34,241
Insurance		24,986		301		19,856	11,732	11,854
Conservation				1,019		233,303	9,236	142,010
Economic Development	683,126	128,501		935		145,815	64,524	87,153
Education	720,068	321,254		1,383		945,003	81,122	601,803
Higher Education	125,361	1,313,571		18,969		15,512	46,052	9,478
Health	205,301	299,837		1,036		166,911	68,766	102,373
Highways				3,579		795,465	57,034	482,433
Labor	603,792	326,608		600		135,887	26,209	82,742
Mental Health	333,085	5,884,297		7,365		652,133	48,173	368,702
Natural Resources		553,270		1,511		252,538	47,675	152,991
Public Safety	327,029	1,110,110		172,553		340,027	83,743	198,654
Social Services	1,113,714	1,327,849		6,590		885,436	162,244	521,790
Corrections	539,597	5,363,152		6,694		676,952	55,664	383,938
All Other					2,804,979	60,700,004	1,275,454	103,681
<b>TOTALS</b>	<b>\$5,010,804</b>	<b>\$17,517,250</b>		<b>\$226,552</b>	<b>\$2,804,979</b>	<b>\$66,405,820</b>	<b>\$2,143,085</b>	<b>\$3,470,245</b>

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
SUMMARY OF ALLOCATED CENTRAL SERVICE COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

USER AGENCIES

CENTRAL SERVICE AGENCIES

	Facilities Management Q-6	Design and Construction R-4	Personnel S-4	Purchasing T-4	General Services U-7	Treasurer V-4	Secretary of State W-4	Security X-3
Legislature	\$1,593,814				\$11,331	\$499	\$23,061	\$191,732
Judiciary	320,977				36,557	1,645	425,580	20,494
Governor	275,852			203	869	31	524	11,517
Lt. Governor	24,691				2,566		3,145	2,371
Auditor	14,474			3,042	2,522	90	53,984	34,044
Attorney General	488,702			4,054	3,679	378	593,295	48,780
Agriculture	381,426		41,205	4,460	15,969	725	38,785	41,836
Insurance			15,770	3,852	6,448	226	60,273	44,207
Conservation				57,985	15,897	3,018	16,771	
Economic Development	238,391		169,400	89,208	40,664	1,721	263,629	77,573
Education	813,935			283,234	30,956	15,488	147,276	133,636
Higher Education				43,793	185,252	226	28,302	
Health	677,711		162,277	128,945	47,700	2,250	327,046	23,713
Highways					56,709	10,175	5,765	193,256
Labor	234,985		129,211	26,154	9,303	1,766	348,535	
Mental Health	512,541		1,179,182	146,585	137,461	5,117	97,485	
Natural Resources	1,109,369		223,831	33,250	45,911	3,230	165,619	113,990
Public Safety	3,406		237,566	106,846	49,797	3,441	199,162	19,479
Social Services	1,437,619		1,228,526	409,139	112,319	39,368	962,271	84,856
Corrections	333,748		1,333,322	464,288	108,010	5,494	560,277	
All Other	1,886,406	9,821,638	320,761	4,341,107	9,515,031	3,368,114	23,071,996	7,284
<b>TOTALS</b>	<b>\$10,348,047</b>	<b>\$9,821,638</b>	<b>\$5,041,051</b>	<b>\$6,146,145</b>	<b>\$10,434,951</b>	<b>\$3,463,002</b>	<b>\$27,392,781</b>	<b>\$1,048,768</b>

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
SUMMARY OF ALLOCATED CENTRAL SERVICE COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

USER AGENCIES

CENTRAL SERVICE AGENCIES

	Revenue Y-4	Board of Public Buildings I Z-7	Board of Public Buildings II AA-5	ALLOCATED COSTS
Legislature	\$817			\$2,416,209
Judiciary	3,794	379,340		2,530,564
Governor	68	69,524		542,162
Lt. Governor	17	22,874		82,593
Auditor	170	163,292		363,190
Attorney General	357	174,932		1,469,026
Agriculture	408			1,005,897
Insurance		330,128		682,490
Conservation	1,548			480,787
Economic Development	851	592,290		2,894,717
Education	18,475	28,888	44,661	4,335,631
Higher Education	25,962			1,812,478
Health	1,531	379,078	47,517	2,801,661
Highways	6,584	86,259		1,739,671
Labor	868	155,105	27,082	2,144,573
Mental Health	12,879			9,486,035
Natural Resources	2,535			2,942,602
Public Safety	2,858	292,069	23,143	3,415,602
Social Services	28,701	3,270,144	246,003	12,734,191
Corrections	11,382	156,460		10,026,663
All Other	424,301,535	56,325	348,449	542,229,249
<b>TOTALS</b>	<b>\$424,421,340</b>	<b>\$6,156,708</b>	<b>\$736,855</b>	<b>\$606,135,991</b>

STATE OF MISSOURI

BUILDING USE I

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Broadway	\$ 3,940,904
Capitol	31,037,345
Truman	64,217,560
Supreme Court	2,929,098
Springfield	6,348,630

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

Interest cost related to the Truman Building (Series A 1985 Refunding Bonds and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule A-1.

STATE OF MISSOURI  
 BUILDING USE I  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE A-1  
 CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
OTHER COST CATEGORIES (ITEMIZE)							
-----							
Building Use Charges	\$2,169,471		\$78,818	\$620,747	\$1,284,351	\$58,582	\$126,973
Interest Charges	815,266				815,266		
TOTAL COSTS	2,984,737		78,818	620,747	2,099,617	58,582	126,973
ALLOCABLE COSTS BY SUB-POOL	2,984,737		78,818	620,747	2,099,617	58,582	126,973
TOTAL ALLOCATED	\$2,984,737		\$78,818	\$620,747	\$2,099,617	\$58,582	\$126,973
	=====		=====	=====	=====	=====	=====

STATE OF MISSOURI  
BUILDING USE I  
DETAIL ALLOCATION - BROADWAY

SCHEDULE A-2  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Attorney General	41,874	43.83	\$34,546
Social Services	53,674	56.17	44,272
TOTAL	95,548	100.00	\$78,818

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE I  
 DETAIL ALLOCATION - CAPITOL

SCHEDULE A-3  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	1,746	0.77	\$4,780
Budget and Planning	7,071	3.13	19,429
Design and Construction	165	0.07	435
Treasurer	1,781	0.79	4,904
Secretary of State	2,202	0.97	6,021
Legislature	175,864	77.76	482,693
Governor	9,027	3.99	24,768
Lt. Governor	2,697	1.19	7,387
Auditor	1,605	0.71	4,407
Natural Resources	21,215	9.38	58,226
All Other	2,777	1.24	7,697
<b>TOTAL</b>	<b>226,150</b>	<b>100.00</b>	<b>\$620,747</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE I  
 DETAIL ALLOCATION - TRUMAN

SCHEDULE A-4  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	15,851	3.06	\$64,248
Information Services	49,111	9.49	199,254
Accounting	14,831	2.87	60,259
Facilities Management	12,571	2.43	51,021
Design and Construction	20,183	3.90	81,885
Personnel	19,131	3.70	77,686
Purchasing	11,575	2.24	47,031
General Services	13,602	2.63	55,220
Treasurer	18,027	3.48	73,067
Security	3,161	0.61	12,808
Revenue	193,279	37.35	784,207
Auditor	14,058	2.72	57,110
Insurance	36,221	7.00	146,973
Economic Development	61,441	11.87	249,225
Highways	10,442	2.02	42,412
Public Safety	17,934	3.47	72,857
All Other	6,014	1.16	24,354
<b>TOTAL</b>	<b>517,432</b>	<b>100.00</b>	<b>\$2,099,617</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE I  
DETAIL ALLOCATION - SUPREME COURT

SCHEDULE A-5  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Judiciary	35,411	74.65	\$43,731
Attorney General	12,024	25.35	14,851
TOTAL	47,435	100.00	\$58,582

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE I  
 DETAIL ALLOCATION - SPRINGFIELD

SCHEDULE A-6  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	5,754	7.00	\$8,888
Secretary of State	746	0.91	1,155
Revenue	12,894	15.70	19,935
Governor	493	0.60	762
Auditor	2,208	2.69	3,416
Attorney General	3,806	4.63	5,879
Economic Development	697	0.85	1,079
Health	6,312	7.68	9,752
Public Safety	4,750	5.78	7,339
Social Services	44,489	54.16	68,768
<b>TOTAL</b>	<b>82,149</b>	<b>100.00</b>	<b>\$126,973</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE I  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE A-7  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
Commissioner of Administration	\$69,028			\$4,780	\$64,248		
Information Services	199,254				199,254		
Budget and Planning	19,429			19,429			
Accounting	60,259				60,259		
Facilities Management	59,909				51,021		8,888
Design and Construction	82,320			435	81,885		
Personnel	77,686				77,686		
Purchasing	47,031				47,031		
General Services	55,220				55,220		
Treasurer	77,971			4,904	73,067		
Secretary of State	7,176			6,021			1,155
Security	12,808				12,808		
Revenue	804,142				784,207		19,935
Legislature	482,693			482,693			
Judiciary	43,731					43,731	
Governor	25,530			24,768			762
Lt. Governor	7,387			7,387			
Auditor	64,933			4,407	57,110		3,416
Attorney General	55,276		34,546			14,851	5,879
Insurance	146,973				146,973		
Economic Development	250,304				249,225		1,079
Health	9,752						9,752
Highways	42,412				42,412		
Natural Resources	58,226			58,226			
Public Safety	80,196				72,857		7,339
Social Services	113,040		44,272				68,768
All Other	32,051			7,697	24,354		
<b>TOTAL</b>	<b>\$2,984,737</b>		<b>\$78,818</b>	<b>\$620,747</b>	<b>\$2,099,617</b>	<b>\$58,582</b>	<b>\$126,973</b>

STATE OF MISSOURI  
BUILDING USE II  
NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Wainwright	\$ 17,132,851
Midtown	9,098,147
Jefferson	12,798,371
National Guard Complex	7,023,302
EDP/Health Lab	3,119,701

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

STATE OF MISSOURI  
 BUILDING USE II  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE B-1  
 CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	WAINWRIGHT	MIDTOWN	JEFFERSON	NATIONAL GUARD COMPLEX	EDP/ HEALTH LAB
OTHER COST CATEGORIES (ITEMIZE)							
Building Use Charges	\$983,447		\$342,657	\$181,963	\$255,967	\$140,466	\$62,394
TOTAL COSTS	983,447		342,657	181,963	255,967	140,466	62,394
ALLOCABLE COSTS BY SUB-POOL	983,447		342,657	181,963	255,967	140,466	62,394
TOTAL ALLOCATED	<u>\$983,447</u>		<u>\$342,657</u>	<u>\$181,963</u>	<u>\$255,967</u>	<u>\$140,466</u>	<u>\$62,394</u>

STATE OF MISSOURI  
 BUILDING USE II  
 DETAIL ALLOCATION - WAINWRIGHT

SCHEDULE B-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	1,306	0.91	\$3,118
Treasurer	463	0.32	1,097
Secretary of State	1,434	1.00	3,427
Revenue	1,123	0.79	2,707
Judiciary	27,990	19.59	67,127
Governor	2,623	1.84	6,305
Lt. Governor	1,128	0.79	2,707
Attorney General	9,786	6.85	23,472
Insurance	1,249	0.87	2,981
Economic Development	4,662	3.26	11,171
Health	15,131	10.59	36,287
Labor	11,441	8.01	27,447
Public Safety	2,836	1.99	6,819
Social Services	50,160	35.11	120,307
Corrections	11,531	8.08	27,685
<b>TOTAL</b>	<b>142,863</b>	<b>100.00</b>	<b>\$342,657</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE II  
DETAIL ALLOCATION - MIDTOWN

SCHEDULE B-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	1,920	2.06	\$3,748
Social Services	91,133	97.94	178,215
<b>TOTAL</b>	<b>93,053</b>	<b>100.00</b>	<b>\$181,963</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE II  
 DETAIL ALLOCATION - JEFFERSON

SCHEDULE B-4  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	1,571	0.88	\$2,253
Facilities Management	2,103	1.18	3,020
General Services	1,471	0.82	2,099
Revenue	494	0.28	717
Governor	3,089	1.73	4,428
Education	89,830	50.38	128,956
Health	2,892	1.62	4,147
Natural Resources	76,168	42.72	109,349
Public Safety	374	0.21	538
All Other	322	0.18	460
<b>TOTAL</b>	<b>178,314</b>	<b>100.00</b>	<b>\$255,967</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE II  
DETAIL ALLOCATION - NATIONAL GUARD COMPLEX

SCHEDULE B-5  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Public Safety	106,107	100.00	\$140,466
TOTAL	106,107	100.00	\$140,466

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE II  
DETAIL ALLOCATION - EDP/HEALTH LAB

SCHEDULE B-6  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Information Services	4,984	10.36	\$6,464
Health	32,736	68.02	42,440
Social Services	10,409	21.62	13,490
<b>TOTAL</b>	<b>48,129</b>	<b>100.00</b>	<b>\$62,394</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE II  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE B-7  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	WAINWRIGHT	MIDTOWN	JEFFERSON	NATIONAL GUARD COMPLEX	EDP/ HEALTH LAB
Commissioner of Administration	\$2,253					\$2,253	
Information Services	6,464						6,464
Facilities Management	9,886		3,118	3,748	3,020		
General Services	2,099				2,099		
Treasurer	1,097		1,097				
Secretary of State	3,427		3,427				
Revenue	3,424		2,707		717		
Judiciary	67,127		67,127				
Governor	10,733		6,305		4,428		
Lt. Governor	2,707		2,707				
Attorney General	23,472		23,472				
Insurance	2,981		2,981				
Economic Development	11,171		11,171				
Education	128,956					128,956	
Health	82,874		36,287		4,147		42,440
Labor	27,447		27,447				
Natural Resources	109,349					109,349	
Public Safety	147,823		6,819		538	140,466	
Social Services	312,012		120,307	178,215			13,490
Corrections	27,685		27,685				
All Other	460					460	
<b>TOTAL</b>	<b>\$983,447</b>		<b>\$342,657</b>	<b>\$181,963</b>	<b>\$255,967</b>	<b>\$140,466</b>	<b>\$62,394</b>

STATE OF MISSOURI  
BUILDING USE III  
NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Missouri Boulevard	\$ 2,164,338
Fletcher Daniels	15,952,903
St. Joseph	4,461,412
Kirkpatrick Information Center	18,867,503
DEQ Lab	3,465,363

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management Records.

Interest costs related to St. Joseph (Series C 1988 Special Obligation Bonds and Series A 1991 Refunding Bonds) and Kirkpatrick Information Center (Series C 1988 and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule C-1.

STATE OF MISSOURI  
 BUILDING USE III  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE C-1  
 CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFORMATION CENTER	DEQ LAB
<b>OTHER COST CATEGORIES (ITEMIZE)</b>							
-----							
Building Use Charges	\$898,230		\$43,287	\$319,058	\$89,228	\$377,350	\$69,307
Interest Charges	609,081				61,307	547,774	
TOTAL COSTS	1,507,311		43,287	319,058	150,535	925,124	69,307
ALLOCABLE COSTS BY SUB-POOL	1,507,311		43,287	319,058	150,535	925,124	69,307
TOTAL ALLOCATED	<u>\$1,507,311</u>		<u>\$43,287</u>	<u>\$319,058</u>	<u>\$150,535</u>	<u>\$925,124</u>	<u>\$69,307</u>

STATE OF MISSOURI  
BUILDING USE III  
DETAIL ALLOCATION - MO BLVD

SCHEDULE C-2  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Agriculture	33,298	100.00	\$43,287
TOTAL	33,298	100.00	\$43,287

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE III  
 DETAIL ALLOCATION - FLETCHER DANIELS

SCHEDULE C-3  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	2,045	1.53	\$4,882
Treasurer	385	0.29	925
Secretary of State	1,031	0.77	2,457
Revenue	17,235	12.89	41,127
Governor	2,401	1.80	5,743
Lt. Governor	639	0.48	1,531
Auditor	1,911	1.43	4,563
Insurance	1,220	0.91	2,903
Economic Development	1,231	0.92	2,935
Education	2,443	1.83	5,839
Health	8,804	6.58	20,994
Public Safety	4,450	3.33	10,625
Social Services	89,339	66.81	213,163
All Other	585	0.43	1,371
<b>TOTAL</b>	<b>133,719</b>	<b>100.00</b>	<b>\$319,058</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE III  
 DETAIL ALLOCATION - ST JOSEPH

SCHEDULE C-4  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	1,295	3.86	\$5,811
Revenue	5,797	17.26	25,982
Education	3,048	9.07	13,654
Health	3,240	9.65	14,527
Labor	1,848	5.50	8,279
Public Safety	1,580	4.70	7,075
Social Services	16,782	49.96	75,207
<b>TOTAL</b>	<b>33,590</b>	<b>100.00</b>	<b>\$150,535</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE III  
DETAIL ALLOCATION - KIRKPATRICK  
INFORMATION CENTER

SCHEDULE C-5  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
-----	-----	-----	-----
Facilities Management	595	0.45	\$4,163
Secretary of State	132,328	99.55	920,961
TOTAL	132,923	100.00	\$925,124
	=====	=====	=====

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE III  
DETAIL ALLOCATION - DEQ LAB

SCHEDULE C-6  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Natural Resources	25,017	100.00	\$69,307
TOTAL	25,017	100.00	\$69,307

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE III  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE C-7  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFORMATION CENTER	DEQ LAB
Facilities Management	\$14,856			\$4,882	\$5,811	\$4,163	
Treasurer	925			925			
Secretary of State	923,418			2,457		920,961	
Revenue	67,109			41,127	25,982		
Governor	5,743			5,743			
Lt. Governor	1,531			1,531			
Auditor	4,563			4,563			
Agriculture	43,287		43,287				
Insurance	2,903			2,903			
Economic Development	2,935			2,935			
Education	19,493			5,839	13,654		
Health	35,521			20,994	14,527		
Labor	8,279				8,279		
Natural Resources	69,307						69,307
Public Safety	17,700			10,625	7,075		
Social Services	288,370			213,163	75,207		
All Other	1,371			1,371			
<b>TOTAL</b>	<b>\$1,507,311</b>		<b>\$43,287</b>	<b>\$319,058</b>	<b>\$150,535</b>	<b>\$925,124</b>	<b>\$69,307</b>

STATE OF MISSOURI

BUILDING USE IV

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Professional Registration	\$ 2,326,323
Mental Health	5,051,515
Howerton	5,647,002
D&C Warehouse	177,223
Penrose Family Center	5,139,082

The cost of the D&C Warehouse was obtained from actuarial records of the Department of Transportation. The cost of the Penrose Family Center was obtained from the Department of Social Services Market Value Analysis and project disbursement records from the Division of Design and Construction.

Square footage allocations for the Professional Registration, Mental Health, Howerton, and D&C Warehouse buildings were obtained from the Division of Facilities Management Records. Square footage allocation for the Penrose Family Center was obtained from the appraisal of the Center held by the Division of General Services.

STATE OF MISSOURI  
 BUILDING USE IV  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE D-1  
 CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	PROFESSIONAL REGISTRATION	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY CENTER
OTHER COST CATEGORIES (ITEMIZE)							
-----							
Building Use Charges	\$366,822		\$46,526	\$101,030	\$112,940	\$3,544	\$102,782
TOTAL COSTS	366,822		46,526	101,030	112,940	3,544	102,782
ALLOCABLE COSTS BY SUB-POOL	366,822		46,526	101,030	112,940	3,544	102,782
TOTAL ALLOCATED	\$366,822		\$46,526	\$101,030	\$112,940	\$3,544	\$102,782
	=====		=====	=====	=====	=====	=====

STATE OF MISSOURI  
BUILDING USE IV  
DETAIL ALLOCATION - PROFESSIONAL  
REGISTRATION

SCHEDULE D-2  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Economic Development	26,269	100.00	\$46,526
TOTAL	26,269	100.00	\$46,526

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE IV  
DETAIL ALLOCATION - MENTAL HEALTH

SCHEDULE D-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Mental Health	56,571	100.00	\$101,030
TOTAL	56,571	100.00	\$101,030

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE IV  
DETAIL ALLOCATION - HOWERTON

SCHEDULE D-4  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Health	22,231	27.91	\$31,522
Social Services	57,415	72.09	81,418
TOTAL	79,646	100.00	\$112,940

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE IV  
DETAIL ALLOCATION - D & C WAREHOUSE

SCHEDULE D-5  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	2,569	51.27	\$1,817
Design and Construction	2,442	48.73	1,727
<b>TOTAL</b>	<b>5,011</b>	<b>100.00</b>	<b>\$3,544</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE IV  
DETAIL ALLOCATION - PENROSE FAMILY CENTER

SCHEDULE D-6  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Social Services	151,451	100.00	\$102,782
TOTAL	151,451	100.00	\$102,782

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING USE IV  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE D-7  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	PROFESSIONAL REGISTRATION	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY CENTER
Facilities Management	\$1,817					\$1,817	
Design and Construction	1,727					1,727	
Economic Development	46,526		46,526				
Health	31,522				31,522		
Mental Health	101,030			101,030			
Social Services	184,200				81,418		102,782
<b>TOTAL</b>	<b>\$366,822</b>		<b>\$46,526</b>	<b>\$101,030</b>	<b>\$112,940</b>	<b>\$3,544</b>	<b>\$102,782</b>
	=====		=====	=====	=====	=====	=====

STATE OF MISSOURI

BUILDING USE V

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

A use charge has been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Ag Feed/Seed Lab	\$ 2,089,246
Mill Creek	7,489,853

The cost of the buildings, along with renovations and improvements for the fiscal year were obtained from the Division of Design and Construction and the Division of Facilities Management. Square footage allocations were obtained from the Division of Facilities Management records.

For purposes of the carry forward allocation, Mill Creek amounts have been allocated to "All Other", as they were new in Fiscal Year 2002.

STATE OF MISSOURI  
 BUILDING USE V  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE E-1  
 CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	AG FEED/ SEED LAB	MILL CREEK
<b>OTHER COST CATEGORIES (ITEMIZE)</b>				
-----				
Building Use Charges	\$191,582		\$41,785	\$149,797
TOTAL COSTS	191,582		41,785	149,797
ALLOCABLE COSTS BY SUB-POOL	191,582		41,785	149,797
TOTAL ALLOCATED	\$191,582		\$41,785	\$149,797
	=====		=====	=====

STATE OF MISSOURI  
BUILDING USE V  
DETAIL ALLOCATION - AG FEED/SEED LAB

SCHEDULE E-2  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Agriculture	8,772	100.00	\$41,785
TOTAL	8,772	100.00	\$41,785

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE V  
DETAIL ALLOCATION - MILL CREEK

SCHEDULE E-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	53,796	100.00	\$149,797
TOTAL	53,796	100.00	\$149,797

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BUILDING USE V  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE E-4  
CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	AG FEED/ SEED LAB	MILL CREEK
Agriculture	\$41,785		\$41,785	
All Other	149,797			149,797
TOTAL	<u>\$191,582</u>		<u>\$41,785</u>	<u>\$149,797</u>

**STATE OF MISSOURI**

**EQUIPMENT USE**

**NATURE AND EXTENT OF SERVICES**

An equipment use charge is allowable for plan purposes in lieu of depreciation for equipment used for administrative purposes. The Division of Accounting maintains equipment inventory control records for the Office of Administration. Equipment items are recorded at acquisition cost. Purchases of new equipment and dispositions of obsolete equipment are recorded as they occur.

Prior to the State fiscal year 1985, equipment acquisitions were treated as expenditures in the year purchased (for purposes of cost allocation). Therefore, no acquisitions before fiscal year 1985 are included in the calculation of the use charge. Equipment inventory totals for the fiscal years 1985 - 2002 were provided by the Accounting Staff.

Costs are allocated to divisions of the Office of Administration based on the inventory value of recorded equipment.

An equipment use charge has been included for equipment of the Board of Public Buildings for those buildings whose costs are allocated in the plan. The equipment use charge has been allocated to the Board of Public Buildings I and II schedules of the plan for reallocation to occupying departments. Equipment acquisition costs have been obtained from the general ledgers.

STATE OF MISSOURI  
EQUIPMENT USE  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE F-1  
CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	EQUIPMENT USE	BPB EQUIPMENT
OTHER COST CATEGORIES (ITEMIZE)				
-----				
Equipment Use Charges	\$854,301		\$733,021	\$121,280
TOTAL COSTS	854,301		733,021	121,280
ALLOCABLE COSTS BY SUB-POOL	854,301		733,021	121,280
TOTAL ALLOCATED	<u>\$854,301</u>		<u>\$733,021</u>	<u>\$121,280</u>

STATE OF MISSOURI  
EQUIPMENT USE  
DETAIL ALLOCATION - EQUIPMENT USE

SCHEDULE F-2  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	734,717	6.68	\$48,966
Information Services	6,208,095	56.46	413,864
Budget and Planning	230,004	2.09	15,320
Accounting	366,290	3.33	24,410
Facilities Management	168,480	1.53	11,215
Design and Construction	604,834	5.50	40,316
Personnel	453,365	4.12	30,200
Purchasing	1,323,801	12.04	88,256
General Services	905,179	8.25	60,474
<b>TOTAL</b>	<b>10,994,765</b>	<b>100.00</b>	<b>\$733,021</b>

ALLOCATION BASIS: Equipment Inventory for Divisions Purchased After FY 1984

SOURCE: OA Inventory Listing

STATE OF MISSOURI  
EQUIPMENT USE  
DETAIL ALLOCATION - BPB EQUIPMENT

SCHEDULE F-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Board of Public Buildings I	90,506	74.63	\$90,511
Board of Public Buildings II	30,774	25.37	30,769
<b>TOTAL</b>	<b>121,280</b>	<b>100.00</b>	<b>\$121,280</b>

ALLOCATION BASIS: Exclusive of Board of Public Buildings

SOURCE: Board of Public Buildings Ledger

STATE OF MISSOURI  
 EQUIPMENT USE  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE F-4  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	EQUIPMENT USE	BPB EQUIPMENT
Commissioner of Administration	\$48,966		\$48,966	
Information Services	413,864		413,864	
Budget and Planning	15,320		15,320	
Accounting	24,410		24,410	
Facilities Management	11,215		11,215	
Design and Construction	40,316		40,316	
Personnel	30,200		30,200	
Purchasing	88,256		88,256	
General Services	60,474		60,474	
Board of Public Buildings I	90,511			90,511
Board of Public Buildings II	30,769			30,769
TOTAL	\$854,301		\$733,021	\$121,280

**STATE OF MISSOURI**

**RETIREMENT/GROUP INSURANCE**

**NATURE AND EXTENT OF SERVICES**

The costs of State contributions to the Employee Retirement System including contributions to the Group Health Insurance Fund and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department. Costs of non-central service departments have been deducted prior to allocation, so as to avoid a duplication of billing for fringe benefit costs which may be directly charged.

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as deductions on Schedule G-1.

STATE OF MISSOURI  
 RETIREMENT/GROUP INSURANCE  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE G-1  
 CF 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL
OTHER COST CATEGORIES (ITEMIZE)		
-----		
Retirement/Group Insurance	\$445,028,164	\$445,028,164
TOTAL COSTS	445,028,164	445,028,164
DEDUCTIONS FROM COSTS		
-----		
Non-Central Service Costs	421,308,161	421,308,161
Section II Costs	2,690,102	2,690,102
GR Cost Reimbursement	219,696	219,696
TOTAL DEDUCTIONS	424,217,959	424,217,959
COSTS DIRECTLY ALLOCABLE BY CSA	20,810,205	20,810,205
TOTAL FIRST ALLOCATION	20,810,205	20,810,205
TOTAL ALLOCATED	\$20,810,205	\$20,810,205
	=====	=====

STATE OF MISSOURI  
 RETIREMENT/GROUP INSURANCE  
 DETAIL ALLOCATION REPORT

SCHEDULE G-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	532,468	2.56	\$532,741
Information Services	365,442	1.76	366,260
Budget and Planning	308,635	1.48	307,991
Accounting	440,906	2.12	441,176
Facilities Management	65,733	0.32	66,593
Design and Construction	228,808	1.10	228,912
Personnel	645,553	3.10	645,116
Purchasing	484,997	2.33	484,878
General Services	277,774	1.33	276,776
Treasurer	396,815	1.91	397,475
Secretary of State	1,984,079	9.53	1,983,213
Security	308,635	1.48	307,991
Revenue	14,770,360	70.98	14,771,083
<b>TOTAL</b>	<b>20,810,205</b>	<b>100.00</b>	<b>\$20,810,205</b>

ALLOCATION BASIS: Retirement/Group Insurance for Central Service Agencies

SOURCE: HR Access Query for Fiscal Year 2002

STATE OF MISSOURI  
RETIREMENT/GROUP INSURANCE  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE G-3  
CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL
Commissioner of Administration	\$532,741	\$532,741
Information Services	366,260	366,260
Budget and Planning	307,991	307,991
Accounting	441,176	441,176
Facilities Management	66,593	66,593
Design and Construction	228,912	228,912
Personnel	645,116	645,116
Purchasing	484,878	484,878
General Services	276,776	276,776
Treasurer	397,475	397,475
Secretary of State	1,983,213	1,983,213
Security	307,991	307,991
Revenue	14,771,083	14,771,083
TOTAL	\$20,810,205	\$20,810,205

**STATE OF MISSOURI**

**OASDHI**

**NATURE AND EXTENT OF SERVICES**

The cost of State contributions to the Social Security System are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions have been allocated to each central service department. Costs of non-central service departments have been deducted prior to allocation, to avoid a duplication of billing for fringe benefit costs which may be directly charged.

Costs of the State paid portion of Social Security were obtained from SAM II HR Payroll reports. A calculation of the central services total was made by deducting the recorded expenditures for all non-central services departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as deductions on Schedule H-1.

STATE OF MISSOURI  
 OASDHI  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE H-1  
 CF 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL
OTHER COST CATEGORIES (ITEMIZE)		
-----		
OASDHI Payments	\$139,103,778	\$139,103,778
TOTAL COSTS	139,103,778	139,103,778
DEDUCTIONS FROM COSTS		
-----		
Non-Central Service Costs	130,949,188	130,949,188
Section II Costs	888,036	888,036
TOTAL DEDUCTIONS	131,837,224	131,837,224
COSTS DIRECTLY ALLOCABLE BY CSA	7,266,554	7,266,554
TOTAL FIRST ALLOCATION	7,266,554	7,266,554
TOTAL ALLOCATED	<u>\$7,266,554</u>	<u>\$7,266,554</u>

STATE OF MISSOURI  
OASDHI  
DETAIL ALLOCATION REPORT

SCHEDULE H-2  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	202,919	2.79	\$202,737
Information Services	166,161	2.29	166,404
Budget and Planning	122,752	1.69	122,805
Accounting	142,107	1.96	142,424
Facilities Management	445,074	6.12	444,713
Design and Construction	101,023	1.39	101,005
Personnel	217,318	2.99	217,270
Purchasing	156,030	2.15	156,231
General Services	111,456	1.53	111,178
Treasurer	134,680	1.85	134,431
Secretary of State	638,088	8.78	638,003
Security	101,678	1.40	101,732
Revenue	4,604,884	63.37	4,604,815
All Other	122,384	1.69	122,806
<b>TOTAL</b>	<b>7,266,554</b>	<b>100.00</b>	<b>\$7,266,554</b>

ALLOCATION BASIS: OASDHI Payments for Central Service Agencies

SOURCE: HR Access Query for Fiscal Year 2002

STATE OF MISSOURI  
OASDHI  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE H-3  
CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL
Commissioner of Administration	\$202,737	\$202,737
Information Services	166,404	166,404
Budget and Planning	122,805	122,805
Accounting	142,424	142,424
Facilities Management	444,713	444,713
Design and Construction	101,005	101,005
Personnel	217,270	217,270
Purchasing	156,231	156,231
General Services	111,178	111,178
Treasurer	134,431	134,431
Secretary of State	638,003	638,003
Security	101,732	101,732
Revenue	4,604,815	4,604,815
All Other	122,806	122,806
TOTAL	\$7,266,554	\$7,266,554
	=====	=====

STATE OF MISSOURI

BUILDING RENTAL

NATURE AND EXTENT OF SERVICES

The cost of rental office space is charged to a central account under the Division of Facilities Management of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated based on 2002 actual costs.

STATE OF MISSOURI  
BUILDING RENTAL  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE I-1  
CF 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL
OTHER COST CATEGORIES (ITEMIZE)		
-----		
Total Expenditures	\$8,495,550	\$8,495,550
TOTAL COSTS	8,495,550	8,495,550
DEDUCTIONS FROM COSTS		
-----		
Section II Costs	2,439,466	2,439,466
TOTAL DEDUCTIONS	2,439,466	2,439,466
COSTS DIRECTLY ALLOCABLE BY CSA	6,056,084	6,056,084
TOTAL FIRST ALLOCATION	6,056,084	6,056,084
TOTAL ALLOCATED	<u>\$6,056,084</u>	<u>\$6,056,084</u>

STATE OF MISSOURI  
 BUILDING RENTAL  
 DETAIL ALLOCATION REPORT

SCHEDULE I-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	43,618	0.42	\$25,436
Budget and Planning	46,862	0.45	27,252
Accounting	33,621	0.32	19,379
Facilities Management	106,195	1.02	61,772
Design and Construction	23,634	0.23	13,929
General Services	69,046	0.66	39,970
Secretary of State	189,696	1.82	110,221
Revenue	1,284,145	12.34	747,321
Legislature	7,200	0.07	4,239
Judiciary	252,773	2.43	147,163
Agriculture	357,478	3.44	208,329
Economic Development	1,174,014	11.28	683,126
Education	1,236,906	11.89	720,068
Higher Education	215,567	2.07	125,361
Health	352,878	3.39	205,301
Labor	1,037,302	9.97	603,792
Mental Health	572,381	5.50	333,085
Public Safety	561,392	5.40	327,029
Social Services	1,913,593	18.39	1,113,714
Corrections	925,391	8.91	539,597
<b>TOTAL</b>	<b>10,403,692</b>	<b>100.00</b>	<b>\$6,056,084</b>

ALLOCATION BASIS: Actual Building Rental Costs by Department

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BUILDING RENTAL  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE I-3  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL
Commissioner of Administration	\$25,436	\$25,436
Budget and Planning	27,252	27,252
Accounting	19,379	19,379
Facilities Management	61,772	61,772
Design and Construction	13,929	13,929
General Services	39,970	39,970
Secretary of State	110,221	110,221
Revenue	747,321	747,321
Legislature	4,239	4,239
Judiciary	147,163	147,163
Agriculture	208,329	208,329
Economic Development	683,126	683,126
Education	720,068	720,068
Higher Education	125,361	125,361
Health	205,301	205,301
Labor	603,792	603,792
Mental Health	333,085	333,085
Public Safety	327,029	327,029
Social Services	1,113,714	1,113,714
Corrections	539,597	539,597
<b>TOTAL</b>	<b>\$6,056,084</b>	<b>\$6,056,084</b>
	=====	=====

STATE OF MISSOURI  
WORKERS' COMPENSATION  
NATURE AND EXTENT OF SERVICES

The costs of Workers' Compensation expense for State departments and agencies are accumulated in a central services fund account under the Risk Management Unit of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual paid claims.

STATE OF MISSOURI  
WORKER'S COMPENSATION  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE J-1  
CF 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL
OTHER COST CATEGORIES (ITEMIZE)		
-----		
Workers' Compensation Payments	\$17,847,427	\$17,847,427
TOTAL COSTS	17,847,427	17,847,427
COSTS DIRECTLY ALLOCABLE BY CSA	17,847,427	17,847,427
TOTAL FIRST ALLOCATION	17,847,427	17,847,427
TOTAL ALLOCATED	<u>\$17,847,427</u>	<u>\$17,847,427</u>

STATE OF MISSOURI  
 WORKERS' COMPENSATION  
 DETAIL ALLOCATION REPORT

SCHEDULE J-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	75,290	0.44	\$78,529
Secretary of State	24,243	0.14	24,986
Revenue	219,290	1.27	226,662
Legislature	21,656	0.13	23,202
Judiciary	676,060	3.93	701,404
Governor	53,382	0.31	55,327
Auditor	3,392	0.02	3,569
Attorney General	18,113	0.11	19,632
Agriculture	58,606	0.34	60,681
Insurance	24,827	0.14	24,986
Economic Development	124,036	0.72	128,501
Education	310,085	1.80	321,254
Higher Education	1,267,607	7.36	1,313,571
Health	288,381	1.68	299,837
Labor	314,706	1.83	326,608
Mental Health	5,675,233	32.97	5,884,297
Natural Resources	533,657	3.10	553,270
Public Safety	1,069,945	6.22	1,110,110
Social Services	1,280,220	7.44	1,327,849
Corrections	5,173,972	30.05	5,363,152
<b>TOTAL</b>	<b>17,212,701</b>	<b>100.00</b>	<b>\$17,847,427</b>

ALLOCATION BASIS: Workers' Compensation Payments for FY 2002

SOURCE: FY 2002 CAFR Work Papers

STATE OF MISSOURI  
 WORKERS' COMPENSATION  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE J-3  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL
Commissioner of Administration	\$78,529	\$78,529
Secretary of State	24,986	24,986
Revenue	226,662	226,662
Legislature	23,202	23,202
Judiciary	701,404	701,404
Governor	55,327	55,327
Auditor	3,569	3,569
Attorney General	19,632	19,632
Agriculture	60,681	60,681
Insurance	24,986	24,986
Economic Development	128,501	128,501
Education	321,254	321,254
Higher Education	1,313,571	1,313,571
Health	299,837	299,837
Labor	326,608	326,608
Mental Health	5,884,297	5,884,297
Natural Resources	553,270	553,270
Public Safety	1,110,110	1,110,110
Social Services	1,327,849	1,327,849
Corrections	5,363,152	5,363,152
<b>TOTAL</b>	<b>\$17,847,427</b>	<b>\$17,847,427</b>

STATE OF MISSOURI

UNEMPLOYMENT COMPENSATION

NATURE AND EXTENT OF SERVICES

The costs of Unemployment Compensation are charged to special accounts in the general revenue and other funds under the jurisdiction of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual costs incurred in FY 2002. Only central services department costs have been allocated to avoid duplication of billing.

STATE OF MISSOURI  
 UNEMPLOYMENT COMPENSATION  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE K-1  
 CF 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL
<b>OTHER COST CATEGORIES (ITEMIZE)</b>		
-----		
Unemployment Compensation Benefits	\$3,274,575	\$3,274,575
<b>TOTAL COSTS</b>	<b>3,274,575</b>	<b>3,274,575</b>
<b>DEDUCTIONS FROM COSTS</b>		
-----		
Non-Central Service Costs	3,173,155	3,173,155
<b>TOTAL DEDUCTIONS</b>	<b>3,173,155</b>	<b>3,173,155</b>
<b>COSTS DIRECTLY ALLOCABLE BY CSA</b>	<b>101,420</b>	<b>101,420</b>
<b>TOTAL FIRST ALLOCATION</b>	<b>101,420</b>	<b>101,420</b>
<b>TOTAL ALLOCATED</b>	<b>\$101,420</b>	<b>\$101,420</b>
	=====	=====

STATE OF MISSOURI  
 UNEMPLOYMENT COMPENSATION  
 DETAIL ALLOCATION REPORT

SCHEDULE K-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Information Services	1,160	1.14	\$1,156
Budget and Planning	55	0.05	51
Accounting	1,159	1.14	1,156
Design and Construction	7,208	7.11	7,211
Personnel	17	0.02	20
Purchasing	1,645	1.62	1,643
General Services	907	0.89	903
Secretary of State	16,636	16.40	16,633
Revenue	72,633	71.63	72,647
<b>TOTAL</b>	<b>101,420</b>	<b>100.00</b>	<b>\$101,420</b>

ALLOCATION BASIS: Unemployment Compensation Benefits for Central Service Agencies

SOURCE: FY 2002 CAFR Work Papers

STATE OF MISSOURI  
UNEMPLOYMENT COMPENSATION  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE K-3  
CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL
Information Services	\$1,156	\$1,156
Budget and Planning	51	51
Accounting	1,156	1,156
Design and Construction	7,211	7,211
Personnel	20	20
Purchasing	1,643	1,643
General Services	903	903
Secretary of State	16,633	16,633
Revenue	72,647	72,647
<b>TOTAL</b>	<b>\$101,420</b>	<b>\$101,420</b>

STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway fund, and state parks fund and administered by the Risk Management Unit of the Office of Administration. Costs have been functionalized and allocated as follows:

**Auto Claim.** Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experience in FY 2002.

**Aircraft Liability.** Includes the cost of aircraft liability insurance and is allocated to benefiting departments based on premium amounts.

**Surety Bonds.** Includes the cost of the state employee blanket bond coverage. Costs are allocated based on the number of covered employees.

**Specific Bonds.** Includes the cost of surety bonds for certain key officials. Costs are allocated to associated departments based on the total premium prorated by the specific coverage amounts.

STATE OF MISSOURI  
 INSURANCE  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE L-1  
 CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
OTHER COST CATEGORIES (ITEMIZE)						
-----						
Claims Administration Fees	\$8,285		\$8,285			
Insurance/Bond Premium	259,487			210,984	45,478	3,025
TOTAL COSTS	267,772		8,285	210,984	45,478	3,025
ALLOCABLE COSTS BY SUB-POOL	267,772		8,285	210,984	45,478	3,025
TOTAL ALLOCATED	<u>\$267,772</u>		<u>\$8,285</u>	<u>\$210,984</u>	<u>\$45,478</u>	<u>\$3,025</u>

STATE OF MISSOURI  
 INSURANCE  
 DETAIL ALLOCATION - AUTO CLAIM

SCHEDULE L-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	4,515	1.90	\$157
Secretary of State	478	0.20	17
Revenue	4,688	1.97	163
Legislature	209	0.09	7
Judiciary	334	0.14	12
Attorney General	894	0.38	31
Agriculture	25,147	10.56	875
Economic Development	4,150	1.74	144
Education	2,771	1.16	96
Higher Education	56,842	23.87	1,978
Health	11,353	4.77	395
Mental Health	51,146	21.48	1,780
Natural Resources	10,886	4.57	379
Public Safety	12,703	5.33	442
Social Services	27,706	11.64	964
Corrections	24,304	10.20	845
<b>TOTAL</b>	<b>238,126</b>	<b>100.00</b>	<b>\$8,285</b>

ALLOCATION BASIS: Vehicle Claims by Department for FY 2002

SOURCE: FY 2002 CAFR Work Papers

STATE OF MISSOURI  
INSURANCE  
DETAIL ALLOCATION - AIRCRAFT LIABILITY

SCHEDULE L-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
General Services	38,924	18.45	\$38,927
Higher Education	4,394	2.08	4,388
Public Safety	167,666	79.47	167,669
TOTAL	210,984	100.00	\$210,984

ALLOCATION BASIS: Actual Aircraft Liability Premiums, FY 2002

SOURCE: FY 2002 CAFR Work Papers

STATE OF MISSOURI  
INSURANCE  
DETAIL ALLOCATION - SURETY BONDS

SCHEDULE L-4  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	1,061	1.24	\$564
Treasurer	54	0.06	27
Secretary of State	295	0.34	155
Security	45	0.05	23
Revenue	2,242	2.61	1,187
Legislature	755	0.88	400
Judiciary	4,050	4.72	2,147
Governor	38	0.04	18
Lt. Governor	9	0.01	5
Auditor	164	0.19	86
Attorney General	392	0.46	209
Agriculture	429	0.50	227
Insurance	219	0.26	118
Conservation	1,925	2.24	1,019
Economic Development	1,495	1.74	791
Education	2,427	2.83	1,287
Higher Education	22,446	26.14	11,888
Health	1,208	1.41	641
Highways	6,757	7.87	3,579
Labor	1,136	1.32	600
Mental Health	10,549	12.28	5,585
Natural Resources	2,142	2.49	1,132
Public Safety	4,374	5.09	2,315
Social Services	10,626	12.37	5,626
Corrections	11,043	12.86	5,849
<b>TOTAL</b>	<b>85,881</b>	<b>100.00</b>	<b>\$45,478</b>

ALLOCATION BASIS: Total Number of Employees, FY 2002

SOURCE: OHB874R1 Report for FY 2002 (Avg. of 4 Quarters)

STATE OF MISSOURI  
INSURANCE  
DETAIL ALLOCATION - SPECIFIC BONDS

SCHEDULE L-5  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Insurance	183	6.05	\$183
Higher Education	715	23.64	715
Public Safety	2,127	70.31	2,127
<b>TOTAL</b>	<b>3,025</b>	<b>100.00</b>	<b>\$3,025</b>

ALLOCATION BASIS: Insurance Premiums on State Officials

SOURCE: FY 2002 CAFR Work Papers

STATE OF MISSOURI  
INSURANCE  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE L-6  
CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Commissioner of Administration	\$721		\$157		\$564	
General Services	38,927			38,927		
Treasurer	27				27	
Secretary of State	172		17		155	
Security	23				23	
Revenue	1,350		163		1,187	
Legislature	407		7		400	
Judiciary	2,159		12		2,147	
Governor	18				18	
Lt. Governor	5				5	
Auditor	86				86	
Attorney General	240		31		209	
Agriculture	1,102		875		227	
Insurance	301				118	183
Conservation	1,019				1,019	
Economic Development	935		144		791	
Education	1,383		96		1,287	
Higher Education	18,969		1,978	4,388	11,888	715
Health	1,036		395		641	
Highways	3,579				3,579	
Labor	600				600	
Mental Health	7,365		1,780		5,585	
Natural Resources	1,511		379		1,132	
Public Safety	172,553		442	167,669	2,315	2,127
Social Services	6,590		964		5,626	
Corrections	6,694		845		5,849	
<b>TOTAL</b>	<b>\$267,772</b>		<b>\$8,285</b>	<b>\$210,984</b>	<b>\$45,478</b>	<b>\$3,025</b>

STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
NATURE AND EXTENT OF SERVICES

The Commissioner of Administration is responsible for providing services to other State agencies including:

Accounting  
Budget/Planning  
Information Services  
Design and Construction  
Personnel  
Purchasing  
General Services  
Facilities Management  
Board of Public Buildings

**Departmental**. Costs of the Office of the Commissioner including departmental personnel, budget, and legal services are allocated to units within the department based on the average number of employees in each division.

**Section II**. These costs are disallowed and are allocated to "All Other".

The salary and expenses of the Commissioner of Administration and her secretary are disallowed as general government.

STATE OF MISSOURI  
 COMMISSIONER OF ADMINISTRATION  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE M-1  
 CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	DEPARTMENTAL	SECTION II	GENERAL GOV'T
Salaries & Wages	\$1,617,858		\$1,232,537	\$236,317	\$149,004
Percentage Distribution	100.00		76.18	14.61	9.21
OTHER COST CATEGORIES (ITEMIZE)					
-----					
Departmental Expenditures	1,921,511		616,080	796,816	508,615
TOTAL COSTS	3,539,369		1,848,617	1,033,133	657,619
DEDUCTIONS FROM COSTS					
-----					
Capital Outlay	246,871		4,136	242,235	500
GR Cost Reimbursement	17,737		15,823		1,914
TOTAL DEDUCTIONS	264,608		19,959	242,235	2,414
ALLOCABLE COSTS BY SUB-POOL	3,274,761		1,828,658	790,898	655,205
FIRST ALLOCATION ADDITIONS:					
ALLOCATING AGENCY					
Building Use I	69,028	69,028			
Building Use II	2,253	2,253			
Equipment Use	48,966	48,966			
Retirement/Group Insurance	532,741	532,741			
OASDHI	202,737	202,737			
Building Rental	25,436	25,436			
Workers' Compensation	78,529	78,529			
Insurance	721	721			
ADDITIONS ALLOCABLE BY CSA	960,411	960,411			
TOTAL FIRST ALLOCATION	4,235,172	960,411			
SECOND ALLOCATION ADDITIONS:					
ALLOCATING AGENCY					
Information Services	621,817	621,817			

STATE OF MISSOURI  
 COMMISSIONER OF ADMINISTRATION  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SUB-POOL ALLOCATIONS

SCHEDULE M-1  
 CF 2002  
 (CONTINUED)

	TOTAL	ALLOCATIONS AT CSA LEVEL	DEPARTMENTAL	SECTION II	GENERAL GOV'T
Budget and Planning	306,396	306,396			
Accounting	1,959	1,959			
Facilities Management	28,354	28,354			
Personnel	108,341	108,341			
Purchasing	2,956	2,956			
General Services	27,150	27,150			
Treasurer	29	29			
Secretary of State	558,170	558,170			
Security	17,842	17,842			
Revenue	3,691	3,691			
Board of Public Buildings I	130,659	130,659			
TOTAL SECOND ALLOCATION	1,807,364	1,807,364			
TOTAL ALLOCATED	\$6,042,536	\$2,767,775	\$1,828,658	\$790,898	\$655,205

STATE OF MISSOURI  
 COMMISSIONER OF ADMINISTRATION  
 DETAIL ALLOCATION - DEPARTMENTAL

SCHEDULE M-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	72	6.77	\$123,800
Information Services	185	17.40	318,186
Budget and Planning	37	3.48	63,637
Accounting	59	5.55	101,491
Facilities Management	245	23.05	421,506
Design and Construction	116	10.91	199,507
Personnel	117	11.01	201,335
Purchasing	66	6.21	113,560
General Services	123	11.57	211,576
All Other	43	4.05	74,060
<b>TOTAL</b>	<b>1,063</b>	<b>100.00</b>	<b>\$1,828,658</b>

ALLOCATION BASIS: Average Number of OA Employees, FY 2002

SOURCE: Culprit and HR Query "Number of OA Employees"

STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
DETAIL ALLOCATION - SECTION II

SCHEDULE M-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$790,898
TOTAL	100	100.00	\$790,898

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
DETAIL ALLOCATION - GENERAL GOV'T

SCHEDULE M-4  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$655,205
TOTAL	100	100.00	\$655,205

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 COMMISSIONER OF ADMINISTRATION  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE M-5  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	DEPARTMENTAL	SECTION II	GENERAL GOV'T
Commissioner of Administration	\$228,434	\$104,634	\$123,800		
Information Services	587,112	268,926	318,186		
Budget and Planning	117,422	53,785	63,637		
Accounting	187,270	85,779	101,491		
Facilities Management	777,756	356,250	421,506		
Design and Construction	368,127	168,620	199,507		
Personnel	371,500	170,165	201,335		
Purchasing	209,539	95,979	113,560		
General Services	390,397	178,821	211,576		
All Other	2,804,979	1,284,816	74,060	790,898	655,205
<b>TOTAL</b>	<b>\$6,042,536</b>	<b>\$2,767,775</b>	<b>\$1,828,658</b>	<b>\$790,898</b>	<b>\$655,205</b>
	=====	=====	=====	=====	=====

STATE OF MISSOURI  
INFORMATION SERVICES  
NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. Most of the expenses of these services are included in the Section II sub-pool. The general and administration costs are allocated to each sub-pool based on salaries and wages expenditures on Schedule N-1. These costs include the Finance and Administration organization code and the cost for the Planning and Coordination Unit which is recorded in the Planning and Coordination organization code.

Costs have been functionalized and allocated as follows:

**System Development.** Costs of developing Statewide systems operated by the Office of Administration have been allocated to the division operating each system.

**Systems Development - SAM II.** Beginning in FY 2000, SAM II costs are included here. They were previously picked up in the Budget and Planning SWCAP section under the Systems Development cost pool. \$30,000,000 of FY 1999 and 2000 SAM II actual costs are being capitalized evenly over 5 years from FY 2000 through 2004 and have been allocated to each division based on number of payment documents and paychecks.

**Office Automation.** Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each division based on the number of workstations located there in FY 2002.

**Section II.** These costs are disallowed and are allocated to "All Other".

**Other Costs.** The Education Center is included as Other. These costs are disallowed and are allocated to "All Other".

STATE OF MISSOURI  
 INFORMATION SERVICES  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE N-1  
 CF 2002

	TOTAL	SUB-POOL ALLOCATIONS					OTHER
		ALLOCATIONS AT CSA LEVEL	SYSTEM DEVELOPMENT	SYSTEM DEVELOPMENT SAM II	OFFICE AUTOMATION	SECTION II	
Salaries & Wages	\$7,373,424		\$1,787,384	\$166,790	\$410,472	\$4,965,529	\$43,249
Percentage Distribution	100.00		24.24	2.26	5.57	67.34	0.59
<b>OTHER COST CATEGORIES (ITEMIZE)</b>							
-----							
Departmental Expenditures	58,498,490		748,488	3,607,063	275,143	53,867,796	
General and Administrative	4,865,985		1,179,558	110,071	270,885	3,276,929	28,542
Depreciation on SAM II	6,000,000			6,000,000			
<b>TOTAL COSTS</b>	<b>76,737,899</b>		<b>3,715,430</b>	<b>9,883,924</b>	<b>956,500</b>	<b>62,110,254</b>	<b>71,791</b>
<b>DEDUCTIONS FROM COSTS</b>							
-----							
Capital Outlay - Departmental	3,488,867		37,239	444	111,360	3,339,824	
Capital Outlay - G & A	108,261		26,243	2,449	6,027	72,907	635
SAM II Costs to be Capitalized	3,877,655			3,877,655			
GR Cost Reimbursement	149,248		36,179	3,376	8,309	100,509	875
<b>TOTAL DEDUCTIONS</b>	<b>7,624,031</b>		<b>99,661</b>	<b>3,883,924</b>	<b>125,696</b>	<b>3,513,240</b>	<b>1,510</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>69,113,868</b>		<b>3,615,769</b>	<b>6,000,000</b>	<b>830,804</b>	<b>58,597,014</b>	<b>70,281</b>
<b>FIRST ALLOCATION ADDITIONS:</b>							
<b>ALLOCATING AGENCY</b>							
Building Use I	199,254	199,254					
Building Use II	6,464	6,464					
Equipment Use	413,864	413,864					
Retirement/Group Insurance	366,260	366,260					
OASDHI	166,404	166,404					
Unemployment Compensation	1,156	1,156					
Commissioner of Administration	411,503	411,503					
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>1,564,905</b>	<b>1,564,905</b>					
<b>TOTAL FIRST ALLOCATION</b>	<b>70,678,773</b>	<b>1,564,905</b>					

STATE OF MISSOURI  
 INFORMATION SERVICES  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE N-1  
 CF 2002  
 (CONTINUED)

	SUB-POOL ALLOCATIONS						OTHER
	TOTAL	ALLOCATIONS AT CSA LEVEL	SYSTEM DEVELOPMENT	SYSTEM DEVELOPMENT SAM II	OFFICE AUTOMATION	SECTION II	
SECOND ALLOCATION ADDITIONS:							
ALLOCATING AGENCY							
Accounting	21,143	21,143					
Facilities Management	42,937	42,937					
Purchasing	96,952	96,952					
General Services	5,017	5,017					
Treasurer	500	500					
Security	47,690	47,690					
Board of Public Buildings I	405,218	405,218					
Commissioner of Administration	175,608	175,608					
<b>TOTAL SECOND ALLOCATION</b>	<b>795,065</b>	<b>795,065</b>					
<b>TOTAL ALLOCATED</b>	<b>\$71,473,838</b>	<b>\$2,359,970</b>	<b>\$3,615,769</b>	<b>\$6,000,000</b>	<b>\$830,804</b>	<b>\$58,597,014</b>	<b>\$70,281</b>

STATE OF MISSOURI  
 INFORMATION SERVICES  
 DETAIL ALLOCATION - SYSTEM DEVELOPMENT

SCHEDULE N-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	8,700	15.32	\$553,936
Information Services	36,475	64.23	2,322,408
Budget and Planning	2		
Accounting	819	1.44	52,067
Facilities Management	1,813	3.19	115,343
Design and Construction	514	0.91	32,903
Personnel	3,912	6.89	249,126
Purchasing	2,226	3.92	141,738
General Services	2,325	4.10	148,248
<b>TOTAL</b>	<b>56,786</b>	<b>100.00</b>	<b>\$3,615,769</b>

ALLOCATION BASIS: System Development Hours for FY 2002

SOURCE: Systems and Programming Project Summary

STATE OF MISSOURI  
 INFORMATION SERVICES  
 DETAIL ALLOCATION - SYSTEM  
 DEVELOPMENT SAM II

SCHEDULE N-3  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	2,538	0.06	\$3,600
Information Services	23,747	0.57	34,200
Budget and Planning	1,832	0.04	2,400
Accounting	4,106	0.10	6,000
Facilities Management	13,329	0.32	19,200
Design and Construction	6,647	0.16	9,600
Personnel	3,572	0.09	5,400
Purchasing	3,778	0.09	5,400
General Services	53,927	1.30	78,000
Treasurer	20,571	0.50	30,000
Secretary of State	21,624	0.52	31,200
Security	1,328	0.03	1,800
Revenue	205,382	4.95	297,000
Board of Public Buildings I	4,308	0.10	6,000
Board of Public Buildings II	1,463	0.04	2,400
Legislature	35,869	0.86	51,600
Judiciary	151,324	3.64	218,400
Governor	2,322	0.06	3,600
Lt. Governor	361	0.01	600
Auditor	6,947	0.17	10,200
Attorney General	22,849	0.55	33,000
Agriculture	37,700	0.91	54,600
Insurance	13,232	0.32	19,200
Conservation	156,292	3.76	225,600
Economic Development	97,430	2.35	141,000
Education	632,249	15.23	913,800
Higher Education	10,294	0.25	15,000
Health	111,826	2.69	161,400
Highways	532,297	12.82	769,200
Labor	91,097	2.19	131,400
Mental Health	436,419	10.51	630,600
Natural Resources	168,881	4.07	244,200
Public Safety	227,637	5.48	328,800
Social Services	592,451	14.27	856,200
Corrections	452,741	10.91	654,600
All Other	3,194	0.08	4,800
<b>TOTAL</b>	<b>4,151,564</b>	<b>100.00</b>	<b>\$6,000,000</b>

ALLOCATION BASIS: Number of PV Documents by Agency and Number of Paychecks, FY 2002

SOURCE: FOCUS Query from SAM II Data Warehouse, Culprits "Payroll Preparation by Department" and "Number of OA Employees"

STATE OF MISSOURI  
 INFORMATION SERVICES  
 DETAIL ALLOCATION - OFFICE AUTOMATION

SCHEDULE N-4  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	64	6.08	\$50,513
Information Services	222	21.08	175,133
Budget and Planning	31	2.94	24,426
Accounting	60	5.70	47,356
Facilities Management	154	14.62	121,464
Design and Construction	141	13.39	111,245
Personnel	90	8.55	71,034
Purchasing	68	6.46	53,670
General Services	124	11.78	97,869
Governor	53	5.03	41,789
Lt. Governor	16	1.52	12,628
All Other	30	2.85	23,677
<b>TOTAL</b>	<b>1,053</b>	<b>100.00</b>	<b>\$830,804</b>

ALLOCATION BASIS: Number of Devices by Division

SOURCE: Office Automation Records

STATE OF MISSOURI  
INFORMATION SERVICES  
DETAIL ALLOCATION - SECTION II

SCHEDULE N-5  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$58,597,014
TOTAL	100	100.00	\$58,597,014

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
INFORMATION SERVICES  
DETAIL ALLOCATION - OTHER

SCHEDULE N-6  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$70,281
TOTAL	100	100.00	\$70,281

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 INFORMATION SERVICES  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE N-7  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	SYSTEM DEVELOPMENT	SYSTEM DEVELOPMENT SAM II	OFFICE AUTOMATION	SECTION II	OTHER
Commissioner of Administration	\$628,812	\$20,763	\$553,936	\$3,600	\$50,513		
Information Services	2,618,190	86,449	2,322,408	34,200	175,133		
Budget and Planning	27,742	916		2,400	24,426		
Accounting	109,023	3,600	52,067	6,000	47,356		
Facilities Management	264,749	8,742	115,343	19,200	121,464		
Design and Construction	158,998	5,250	32,903	9,600	111,245		
Personnel	336,677	11,117	249,126	5,400	71,034		
Purchasing	207,665	6,857	141,738	5,400	53,670		
General Services	335,184	11,067	148,248	78,000	97,869		
Treasurer	31,024	1,024		30,000			
Secretary of State	32,265	1,065		31,200			
Security	1,861	61		1,800			
Revenue	307,141	10,141		297,000			
Board of Public Buildings I	6,205	205		6,000			
Board of Public Buildings II	2,482	82		2,400			
Legislature	53,362	1,762		51,600			
Judiciary	225,858	7,458		218,400			
Governor	46,939	1,550		3,600	41,789		
Lt. Governor	13,680	452		600	12,628		
Auditor	10,548	348		10,200			
Attorney General	34,127	1,127		33,000			
Agriculture	56,464	1,864		54,600			
Insurance	19,856	656		19,200			
Conservation	233,303	7,703		225,600			
Economic Development	145,815	4,815		141,000			
Education	945,003	31,203		913,800			
Higher Education	15,512	512		15,000			
Health	166,911	5,511		161,400			
Highways	795,465	26,265		769,200			
Labor	135,887	4,487		131,400			
Mental Health	652,133	21,533		630,600			
Natural Resources	252,538	8,338		244,200			
Public Safety	340,027	11,227		328,800			
Social Services	885,436	29,236		856,200			
Corrections	676,952	22,352		654,600			
All Other	60,700,004	2,004,232		4,800	23,677	58,597,014	70,281
<b>TOTAL</b>	<b>\$71,473,838</b>	<b>\$2,359,970</b>	<b>\$3,615,769</b>	<b>\$6,000,000</b>	<b>\$830,804</b>	<b>\$58,597,014</b>	<b>\$70,281</b>

STATE OF MISSOURI  
BUDGET AND PLANNING  
NATURE AND EXTENT OF SERVICES

The Division of Budget and Planning is responsible for the preparation of the State budget. Its major responsibility is for providing technical assistance and support to the various State departments in the preparation of the various State and Federal budget documents which each must prepare to obtain funding for their programs. In addition, the Division assists departments in controlling program expenditures.

Costs of central budget preparation and Administrative Rules are unallowable and have been allocated to General Government. The costs of developing a new statewide accounting and budget system are allowable and have been allocated based on the number of payment vouchers processed by department. The remaining allowable costs have been allocated to departments based on actual hours of service provided according to individual time sheets maintained by staff.

Costs of the Washington Office and Census are considered general government and have been allocated to "All Other".

STATE OF MISSOURI  
 BUDGET AND PLANNING  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE O-1  
 CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	BUDGET & PLANNING	WASHINGTON OFFICE	CENSUS	GENERAL GOV'T
Salaries & Wages	\$1,627,359		\$841,087	\$161,759	\$118,862	\$505,651
Percentage Distribution	100.00		51.68	9.94	7.30	31.07
<b>OTHER COST CATEGORIES (ITEMIZE)</b>						
-----						
Departmental Expenditures	232,329		69,043	31,771	75,078	56,437
<b>TOTAL COSTS</b>	<b>1,859,688</b>		<b>910,130</b>	<b>193,530</b>	<b>193,940</b>	<b>562,088</b>
<b>DEDUCTIONS FROM COSTS</b>						
-----						
Capital Outlay	24,247		14,084	617	1,096	8,450
GR Cost Reimbursement	23,657					23,657
<b>TOTAL DEDUCTIONS</b>	<b>47,904</b>		<b>14,084</b>	<b>617</b>	<b>1,096</b>	<b>32,107</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>1,811,784</b>		<b>896,046</b>	<b>192,913</b>	<b>192,844</b>	<b>529,981</b>
<b>FIRST ALLOCATION ADDITIONS:</b>						
<b>ALLOCATING AGENCY</b>						
Building Use I	19,429	19,429				
Equipment Use	15,320	15,320				
Retirement/Group Insurance	307,991	307,991				
OASDHI	122,805	122,805				
Building Rental	27,252	27,252				
Unemployment Compensation	51	51				
Commissioner of Administration	82,300	82,300				
Information Services	27,433	27,433				
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>602,582</b>	<b>602,582</b>				
<b>TOTAL FIRST ALLOCATION</b>	<b>2,414,366</b>	<b>602,582</b>				

STATE OF MISSOURI  
 BUDGET AND PLANNING  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE O-1  
 CF 2002  
 (CONTINUED)

	SUB-POOL ALLOCATIONS					
	TOTAL	ALLOCATIONS AT CSA LEVEL	BUDGET & PLANNING	WASHINGTON OFFICE	CENSUS	GENERAL GOV'T
SECOND ALLOCATION ADDITIONS:						
ALLOCATING AGENCY						
Accounting	1,631	1,631				
Facilities Management	60,759	60,759				
Purchasing	197	197				
General Services	2,399	2,399				
Treasurer	29	29				
Security	8,671	8,671				
Commissioner of Administration	35,122	35,122				
Information Services	308	308				
TOTAL SECOND ALLOCATION	109,116	109,116				
TOTAL ALLOCATED	\$2,523,482	\$711,698	\$896,046	\$192,913	\$192,844	\$529,981

STATE OF MISSOURI  
 BUDGET AND PLANNING  
 DETAIL ALLOCATION - BUDGET & PLANNING

SCHEDULE O-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	10,308	25.66	\$229,925
Treasurer	164	0.41	3,674
Secretary of State	144	0.36	3,226
Security	15	0.04	358
Revenue	1,612	4.01	35,931
Judiciary	899	2.24	20,071
Governor	1,198	2.98	26,702
Lt. Governor	40	0.10	896
Auditor	60	0.15	1,344
Attorney General	65	0.16	1,434
Agriculture	1,131	2.82	25,268
Insurance	377	0.94	8,423
Conservation	298	0.74	6,631
Economic Development	2,076	5.17	46,326
Education	2,610	6.50	58,243
Higher Education	1,484	3.69	33,064
Health	2,214	5.51	49,372
Highways	1,836	4.57	40,949
Labor	844	2.10	18,817
Mental Health	1,549	3.86	34,587
Natural Resources	1,533	3.82	34,229
Public Safety	2,695	6.71	60,125
Social Services	5,224	13.00	116,486
Corrections	1,800	4.46	39,965
<b>TOTAL</b>	<b>40,176</b>	<b>100.00</b>	<b>\$896,046</b>

ALLOCATION BASIS: Budget and Planning Hours by Department, FY 2002

SOURCE: Budget and Planning Office

STATE OF MISSOURI  
BUDGET AND PLANNING  
DETAIL ALLOCATION - WASHINGTON OFFICE

SCHEDULE O-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$192,913
TOTAL	100	100.00	\$192,913

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
BUDGET AND PLANNING  
DETAIL ALLOCATION - CENSUS

SCHEDULE O-4  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
-----	-----	-----	-----
All Other	100	100.00	\$192,844
TOTAL	100	100.00	\$192,844
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
BUDGET AND PLANNING  
DETAIL ALLOCATION - GENERAL GOV'T

SCHEDULE O-5  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
-----	-----	-----	-----
All Other	100	100.00	\$529,981
TOTAL	100	100.00	\$529,981
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 BUDGET AND PLANNING  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE O-6  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	BUDGET & PLANNING	WASHINGTON OFFICE	CENSUS	GENERAL GOV'T
Commissioner of Administration	\$320,243	\$90,318	\$229,925			
Treasurer	5,117	1,443	3,674			
Secretary of State	4,493	1,267	3,226			
Security	499	141	358			
Revenue	50,045	14,114	35,931			
Judiciary	27,955	7,884	20,071			
Governor	37,191	10,489	26,702			
Lt. Governor	1,248	352	896			
Auditor	1,872	528	1,344			
Attorney General	1,997	563	1,434			
Agriculture	35,194	9,926	25,268			
Insurance	11,732	3,309	8,423			
Conservation	9,236	2,605	6,631			
Economic Development	64,524	18,198	46,326			
Education	81,122	22,879	58,243			
Higher Education	46,052	12,988	33,064			
Health	68,766	19,394	49,372			
Highways	57,034	16,085	40,949			
Labor	26,209	7,392	18,817			
Mental Health	48,173	13,586	34,587			
Natural Resources	47,675	13,446	34,229			
Public Safety	83,743	23,618	60,125			
Social Services	162,244	45,758	116,486			
Corrections	55,664	15,699	39,965			
All Other	1,275,454	359,716		192,913	192,844	529,981
<b>TOTAL</b>	<b>\$2,523,482</b>	<b>\$711,698</b>	<b>\$896,046</b>	<b>\$192,913</b>	<b>\$192,844</b>	<b>\$529,981</b>

STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

The Division of Accounting is responsible for payroll and accounting services for all State agencies. Costs have been functionalized and allocated as follows:

**Payroll.** Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued.

**Accounting.** Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of accounting transactions processed for each department.

The costs of fund accounting have been disallowed as general government. The functional cost pools allocated within Accounting have been determined by means of a salary analysis. In this analysis the various levels of supervision have been appropriately allocated to the benefiting functions.

STATE OF MISSOURI  
 ACCOUNTING  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE P-1  
 CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	PAYROLL	ACCOUNTING	GENERAL GOV'T
Salaries & Wages	\$2,444,249		\$766,028	\$1,613,204	\$65,017
Percentage Distribution	100.00		31.34	66.00	2.66
<b>OTHER COST CATEGORIES (ITEMIZE)</b>					
-----					
Departmental Expenditures	284,271		89,090	187,619	7,562
<b>TOTAL COSTS</b>	<b>2,728,520</b>		<b>855,118</b>	<b>1,800,823</b>	<b>72,579</b>
<b>DEDUCTIONS FROM COSTS</b>					
-----					
Capital Outlay	2,277		714	1,503	60
GR Cost Reimbursement	45,345		14,211	29,928	1,206
<b>TOTAL DEDUCTIONS</b>	<b>47,622</b>		<b>14,925</b>	<b>31,431</b>	<b>1,266</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>2,680,898</b>		<b>840,193</b>	<b>1,769,392</b>	<b>71,313</b>
<b>FIRST ALLOCATION ADDITIONS:</b>					
<b>ALLOCATING AGENCY</b>					
Building Use I	60,259	60,259			
Equipment Use	24,410	24,410			
Retirement/Group Insurance	441,176	441,176			
OASDHI	142,424	142,424			
Building Rental	19,379	19,379			
Unemployment Compensation	1,156	1,156			
Commissioner of Administration	131,256	131,256			
Information Services	107,810	107,810			
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>927,870</b>	<b>927,870</b>			
<b>TOTAL FIRST ALLOCATION</b>	<b>3,608,768</b>	<b>927,870</b>			
<b>SECOND ALLOCATION ADDITIONS:</b>					
<b>ALLOCATING AGENCY</b>					
Purchasing	591	591			
General Services	3,889	3,889			
Treasurer	72	72			

STATE OF MISSOURI  
 ACCOUNTING  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE P-1  
 CF 2002  
 (CONTINUED)

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	PAYROLL	ACCOUNTING	GENERAL GOV'T
Security	16,342	16,342			
Board of Public Buildings I	122,547	122,547			
Commissioner of Administration	56,014	56,014			
Information Services	1,212	1,212			
<b>TOTAL SECOND ALLOCATION</b>	<b>200,667</b>	<b>200,667</b>			
<b>TOTAL ALLOCATED</b>	<b>\$3,809,435</b>	<b>\$1,128,537</b>	<b>\$840,193</b>	<b>\$1,769,392</b>	<b>\$71,313</b>

STATE OF MISSOURI  
ACCOUNTING  
DETAIL ALLOCATION - PAYROLL

SCHEDULE P-2  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	144	0.11	\$924
Information Services	371	0.29	2,437
Budget and Planning	74	0.06	504
Accounting	119	0.09	756
Facilities Management	489	0.38	3,193
Design and Construction	232	0.18	1,512
Personnel	234	0.18	1,512
Purchasing	131	0.10	840
General Services	245	0.19	1,596
Treasurer	110	0.08	672
Secretary of State	605	0.46	3,865
Security	85	0.07	588
Revenue	4,611	3.54	29,743
Legislature	1,546	1.19	9,998
Judiciary	8,146	6.26	52,596
Governor	87	0.07	588
Lt. Governor	18	0.01	84
Auditor	326	0.25	2,100
Attomey General	796	0.61	5,125
Agriculture	942	0.72	6,049
Insurance	443	0.34	2,857
Conservation	3,969	3.05	25,626
Economic Development	3,028	2.33	19,576
Education	4,866	3.74	31,423
Higher Education	162	0.12	1,008
Health	2,503	1.92	16,132
Highways	13,813	10.61	89,144
Labor	2,281	1.75	14,703
Mental Health	22,263	17.11	143,757
Natural Resources	4,400	3.38	28,399
Public Safety	8,998	6.91	58,057
Social Services	21,553	16.56	139,136
Corrections	22,474	17.27	145,101
All Other	86	0.07	592
<b>TOTAL</b>	<b>130,150</b>	<b>100.00</b>	<b>840,193</b>

ALLOCATION BASIS: Number of Paychecks, FY 2002

SOURCE: Culprits "Payroll Preparation by Department" and "Number of OA Employees"

STATE OF MISSOURI  
ACCOUNTING  
DETAIL ALLOCATION - ACCOUNTING

SCHEDULE P-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	812	0.03	\$531
Information Services	19,297	0.75	13,270
Budget and Planning	950	0.04	708
Accounting	2,678	0.10	1,769
Facilities Management	7,459	0.29	5,131
Design and Construction	3,862	0.15	2,654
Personnel	762	0.03	531
Purchasing	2,204	0.09	1,592
General Services	50,986	1.97	34,857
Treasurer	19,256	0.74	13,094
Secretary of State	14,370	0.55	9,732
Security	310	0.01	177
Revenue	150,056	5.79	102,448
Board of Public Buildings I	4,308	0.17	3,008
Board of Public Buildings II	1,463	0.06	1,062
Legislature	17,318	0.67	11,855
Judiciary	53,575	2.07	36,626
Governor	1,273	0.05	885
Lt. Governor	147	0.01	177
Auditor	3,032	0.12	2,123
Attorney General	13,299	0.51	9,024
Agriculture	26,397	1.02	18,048
Insurance	7,919	0.31	5,485
Conservation	108,668	4.20	74,314
Economic Development	61,096	2.36	41,758
Education	573,861	22.16	392,097
Higher Education	8,345	0.32	5,662
Health	81,790	3.16	55,913
Highways	366,542	14.15	250,369
Labor	63,721	2.46	43,527
Mental Health	169,263	6.54	115,718
Natural Resources	116,078	4.48	79,269
Public Safety	119,661	4.62	81,746
Social Services	333,812	12.89	228,075
Corrections	183,058	7.07	125,096
All Other	2,166	0.06	1,061
<b>TOTAL</b>	<b>2,589,794</b>	<b>100.00</b>	<b>\$1,769,392</b>

ALLOCATION BASIS: Number of PV Documents by Agency

SOURCE: FOCUS Query from SAM II Data Warehouse

STATE OF MISSOURI  
ACCOUNTING  
DETAIL ALLOCATION - GENERAL GOV'T

SCHEDULE P-4  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
-----	-----	-----	-----
All Other	100	100.00	\$71,313
TOTAL	100	100.00	\$71,313
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
ACCOUNTING  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE P-5  
CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	PAYROLL	ACCOUNTING	GENERAL GOV'T
Commissioner of Administration	\$2,067	\$612	\$924	\$531	
Information Services	22,319	6,612	2,437	13,270	
Budget and Planning	1,722	510	504	708	
Accounting	3,588	1,063	756	1,769	
Facilities Management	11,828	3,504	3,193	5,131	
Design and Construction	5,920	1,754	1,512	2,654	
Personnel	2,903	860	1,512	531	
Purchasing	3,456	1,024	840	1,592	
General Services	51,798	15,345	1,596	34,857	
Treasurer	19,561	5,795	672	13,094	
Secretary of State	19,321	5,724	3,865	9,732	
Security	1,087	322	588	177	
Revenue	187,837	55,646	29,743	102,448	
Board of Public Buildings I	4,274	1,266		3,008	
Board of Public Buildings II	1,509	447		1,062	
Legislature	31,052	9,199	9,998	11,855	
Judiciary	126,780	37,558	52,596	36,626	
Governor	2,093	620	588	885	
Lt. Governor	371	110	84	177	
Auditor	6,001	1,778	2,100	2,123	
Attorney General	20,105	5,956	5,125	9,024	
Agriculture	34,241	10,144	6,049	18,048	
Insurance	11,854	3,512	2,857	5,485	
Conservation	142,010	42,070	25,626	74,314	
Economic Development	87,153	25,819	19,576	41,758	
Education	601,803	178,283	31,423	392,097	
Higher Education	9,478	2,808	1,008	5,662	
Health	102,373	30,328	16,132	55,913	
Highways	482,433	142,920	89,144	250,369	
Labor	82,742	24,512	14,703	43,527	
Mental Health	368,702	109,227	143,757	115,718	
Natural Resources	152,991	45,323	28,399	79,269	
Public Safety	198,654	58,851	58,057	81,746	
Social Services	521,790	154,579	139,136	228,075	
Corrections	383,938	113,741	145,101	125,096	
All Other	103,681	30,715	592	1,061	71,313
<b>TOTAL</b>	<b>\$3,809,435</b>	<b>\$1,128,537</b>	<b>\$840,193</b>	<b>\$1,769,392</b>	<b>\$71,313</b>

STATE OF MISSOURI  
FACILITIES MANAGEMENT  
NATURE AND EXTENT OF SERVICES

The Division of Facilities Management is responsible for the operation and maintenance of State owned buildings excluding the eight buildings operated by the Board of Public Buildings. Costs of maintenance and operation of the following buildings are charged to various funds and have been allocated based on usable square feet of space occupied:

State Capitol	D&C Warehouse
Broadway Building	OA Garage
Supreme Court	Labor Building
Missouri Boulevard Building	Penrose Family Center
Governor Mansion	DEQ Lab
EDP/Health Laboratory	Ag Feed Seed Lab
Howerton Building	Professional Registration Building
Mental Health Building	
Jefferson Building	

All other costs are unallowable and have been allocated to "All Other".

STATE OF MISSOURI  
 FACILITIES MANAGEMENT  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE Q-1  
 CF 2002

	SUB-POOL ALLOCATIONS					
	TOTAL	ALLOCATIONS AT CSA LEVEL	FACILITIES MANAGER	PENROSE FAMILY CENTER	SECTION II	OTHER
Salaries & Wages	\$7,120,549		\$1,980,831	\$100,197	\$1,042,810	\$3,996,711
Percentage Distribution	100.00		27.82	1.41	14.65	56.13
<b>OTHER COST CATEGORIES (ITEMIZE)</b>						
-----						
Departmental Expenditures	40,984,491		5,129,853	189,750	202,162	35,462,726
<b>TOTAL COSTS</b>	<b>48,105,040</b>		<b>7,110,684</b>	<b>289,947</b>	<b>1,244,972</b>	<b>39,459,437</b>
<b>DEDUCTIONS FROM COSTS</b>						
-----						
Capital Outlay	1,010,160		193,216	16,332	66,092	734,520
Board of Public Buildings I & II	32,337,863					32,337,863
Building Rental	6,056,084					6,056,084
<b>TOTAL DEDUCTIONS</b>	<b>39,404,107</b>		<b>193,216</b>	<b>16,332</b>	<b>66,092</b>	<b>39,128,467</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>8,700,933</b>		<b>6,917,468</b>	<b>273,615</b>	<b>1,178,880</b>	<b>330,970</b>
<b>FIRST ALLOCATION ADDITIONS:</b>						
<b>ALLOCATING AGENCY</b>						
Building Use I	59,909	59,909				
Building Use II	9,886	9,886				
Building Use III	14,856	14,856				
Building Use IV	1,817	1,817				
Equipment Use	11,215	11,215				
Retirement/Group Insurance	66,593	66,593				
OASDHI	444,713	444,713				
Building Rental	61,772	61,772				
Commissioner of Administration	545,124	545,124				
Information Services	261,804	261,804				
Accounting	11,205	11,205				
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>1,488,893</b>	<b>1,488,893</b>				
<b>TOTAL FIRST ALLOCATION</b>	<b>10,189,826</b>	<b>1,488,893</b>				

STATE OF MISSOURI  
 FACILITIES MANAGEMENT  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE Q-1  
 CF 2002  
 (CONTINUED)

	SUB-POOL ALLOCATIONS					OTHER
	TOTAL	ALLOCATIONS AT CSA LEVEL	FACILITIES MANAGER	PENROSE FAMILY CENTER	SECTION II	
SECOND ALLOCATION ADDITIONS:						
ALLOCATING AGENCY						
Purchasing	10,445	10,445				
General Services	4,062	4,062				
Treasurer	200	200				
Security	13,840	13,840				
Board of Public Buildings I	231,354	231,354				
Board of Public Buildings II	23,111	23,111				
Commissioner of Administration	232,632	232,632				
Information Services	2,945	2,945				
Accounting	624	624				
<b>TOTAL SECOND ALLOCATION</b>	<b>519,213</b>	<b>519,213</b>				
<b>TOTAL ALLOCATED</b>	<b>\$10,709,039</b>	<b>\$2,008,106</b>	<b>\$6,917,468</b>	<b>\$273,615</b>	<b>\$1,178,880</b>	<b>\$330,970</b>

STATE OF MISSOURI  
 FACILITIES MANAGEMENT  
 DETAIL ALLOCATION - FACILITIES MANAGER

SCHEDULE Q-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	3,317	0.35	\$24,211
Information Services	4,984	0.53	36,663
Budget and Planning	7,071	0.75	51,881
Facilities Management	4,672	0.50	34,587
Design and Construction	2,607	0.28	19,369
General Services	12,730	1.36	94,078
Treasurer	1,781	0.19	13,143
Secretary of State	2,202	0.23	15,910
Revenue	494	0.05	3,459
Legislature	175,864	18.72	1,294,950
Judiciary	35,411	3.77	260,789
Governor	30,403	3.24	224,126
Lt. Governor	2,697	0.29	20,061
Auditor	1,605	0.17	11,760
Attorney General	53,898	5.74	397,063
Agriculture	42,070	4.48	309,903
Economic Development	26,269	2.80	193,689
Education	89,830	9.56	661,310
Health	74,803	7.96	550,630
Labor	25,936	2.76	190,922
Mental Health	56,571	6.02	416,432
Natural Resources	122,400	13.03	901,346
Public Safety	374	0.04	2,767
Social Services	121,498	12.93	894,429
Corrections	36,852	3.92	271,165
All Other	3,099	0.33	22,825
TOTAL	939,438	100.00	\$6,917,468

ALLOCATION BASIS: Square Footage of Buildings Served

SOURCE: Facilities Management Records

STATE OF MISSOURI  
FACILITIES MANAGEMENT  
DETAIL ALLOCATION - PENROSE FAMILY CENTER

SCHEDULE Q-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Social Services	151,451	100.00	\$273,615
TOTAL	151,451	100.00	\$273,615

ALLOCATION BASIS: Square Footage of Buildings Served

SOURCE: Facilities Management

STATE OF MISSOURI  
FACILITIES MANAGEMENT  
DETAIL ALLOCATION - SECTION II

SCHEDULE Q-4  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
-----	-----	-----	-----
All Other	100	100.00	\$1,178,880
TOTAL	100	100.00	\$1,178,880
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
FACILITIES MANAGEMENT  
DETAIL ALLOCATION - OTHER

SCHEDULE Q-5  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$330,970
TOTAL	100	100.00	\$330,970

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 FACILITIES MANAGEMENT  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE Q-6  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	FACILITIES MANAGER	PENROSE FAMILY CENTER	SECTION II	OTHER
Commissioner of Administration	\$29,799	\$5,588	\$24,211			
Information Services	45,125	8,462	36,663			
Budget and Planning	63,855	11,974	51,881			
Facilities Management	42,569	7,982	34,587			
Design and Construction	23,839	4,470	19,369			
General Services	115,790	21,712	94,078			
Treasurer	16,176	3,033	13,143			
Secretary of State	19,582	3,672	15,910			
Revenue	4,257	798	3,459			
Legislature	1,593,814	298,864	1,294,950			
Judiciary	320,977	60,188	260,789			
Governor	275,852	51,726	224,126			
Lt. Governor	24,691	4,630	20,061			
Auditor	14,474	2,714	11,760			
Attorney General	488,702	91,639	397,063			
Agriculture	381,426	71,523	309,903			
Economic Development	238,391	44,702	193,689			
Education	813,935	152,625	661,310			
Health	677,711	127,081	550,630			
Labor	234,985	44,063	190,922			
Mental Health	512,541	96,109	416,432			
Natural Resources	1,109,369	208,023	901,346			
Public Safety	3,406	639	2,767			
Social Services	1,437,619	269,575	894,429	273,615		
Corrections	333,748	62,583	271,165			
All Other	1,886,406	353,731	22,825		1,178,880	330,970
<b>TOTAL</b>	<b>\$10,709,039</b>	<b>\$2,008,106</b>	<b>\$6,917,468</b>	<b>\$273,615</b>	<b>\$1,178,880</b>	<b>\$330,970</b>

STATE OF MISSOURI  
DESIGN AND CONSTRUCTION  
NATURE AND EXTENT OF SERVICES

The Division of Design and Construction is responsible for the Design and Construction function and Capital Improvements.

Section II and Other Costs are disallowed and have been allocated to "All Other".

STATE OF MISSOURI  
 DESIGN AND CONSTRUCTION  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE R-1  
 CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	SECTION II	OTHER
Salaries & Wages	\$4,682,418		\$3,167,479	\$1,514,939
Percentage Distribution	100.00		67.65	32.35
<b>OTHER COST CATEGORIES (ITEMIZE)</b>				
-----				
Departmental Expenditures	107,836,815		3,016,212	104,820,603
<b>TOTAL COSTS</b>	<b>112,519,233</b>		<b>6,183,691</b>	<b>106,335,542</b>
<b>DEDUCTIONS FROM COSTS</b>				
-----				
Capital Outlay	103,897,454		2,159,463	101,737,991
GR Cost Reimbursement	31,210		21,112	10,098
<b>TOTAL DEDUCTIONS</b>	<b>103,928,664</b>		<b>2,180,575</b>	<b>101,748,089</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>8,590,569</b>		<b>4,003,116</b>	<b>4,587,453</b>
<b>FIRST ALLOCATION ADDITIONS:</b>				
<b>ALLOCATING AGENCY</b>				
Building Use I	82,320	82,320		
Building Use IV	1,727	1,727		
Equipment Use	40,316	40,316		
Retirement/Group Insurance	228,912	228,912		
OASDHI	101,005	101,005		
Building Rental	13,929	13,929		
Unemployment Compensation	7,211	7,211		
Commissioner of Administration	258,018	258,018		
Information Services	157,229	157,229		
Accounting	5,608	5,608		
Facilities Management	22,683	22,683		
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>918,958</b>	<b>918,958</b>		
<b>TOTAL FIRST ALLOCATION</b>	<b>9,509,527</b>	<b>918,958</b>		

STATE OF MISSOURI  
 DESIGN AND CONSTRUCTION  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE R-1  
 CF 2002  
 (CONTINUED)

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	SECTION II	OTHER
SECOND ALLOCATION ADDITIONS:				
ALLOCATING AGENCY				
Purchasing	1,577	1,577		
General Services	9,550	9,550		
Treasurer	99	99		
Security	21,011	21,011		
Board of Public Buildings I	166,528	166,528		
Commissioner of Administration	110,109	110,109		
Information Services	1,769	1,769		
Accounting	312	312		
Facilities Management	1,156	1,156		
TOTAL SECOND ALLOCATION	312,111	312,111		
TOTAL ALLOCATED	\$9,821,638	\$1,231,069	\$4,003,116	\$4,587,453

STATE OF MISSOURI  
DESIGN AND COSTRUCTION  
DETAIL ALLOCATION - SECTION II

SCHEDULE R-2  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
-----	-----	-----	-----
All Other	100	100.00	\$4,003,116
TOTAL	100	100.00	\$4,003,116
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
DESIGN AND CONSTRUCTION  
DETAIL ALLOCATION - OTHER

SCHEDULE R-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
----- All Other	100	100.00	\$4,587,453
TOTAL	100	100.00	\$4,587,453
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
DESIGN AND CONSTRUCTION  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE R-4  
CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	SECTION II	OTHER
All Other	\$9,821,638	\$1,231,069	\$4,003,116	\$4,587,453
TOTAL	\$9,821,638	\$1,231,069	\$4,003,116	\$4,587,453

STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities with classified positions. Costs have been allocated based on the number of classified positions in each department.

Section II costs are disallowable and have been allocated to "All Other".

STATE OF MISSOURI  
PERSONNEL  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE S-1  
CF 2002

	SUB-POOL ALLOCATIONS		
	TOTAL	ALLOCATIONS AT CSA LEVEL	PERSONNEL SERVICE SECTION II
Salaries & Wages	\$3,133,448		\$3,076,085
Percentage Distribution	100.00		98.17
			\$57,363
			1.83
OTHER COST CATEGORIES (ITEMIZE)			
-----			
Departmental Expenditures	459,141		306,134
			153,007
TOTAL COSTS	3,592,589		3,382,219
			210,370
DEDUCTIONS FROM COSTS			
-----			
Capital Outlay	7,896		7,896
GR Cost Reimbursement	54,921		53,916
			1,005
TOTAL DEDUCTIONS	62,817		61,812
			1,005
ALLOCABLE COSTS BY SUB-POOL	3,529,772		3,320,407
			209,365
FIRST ALLOCATION ADDITIONS:			
ALLOCATING AGENCY			
Building Use I	77,686	77,686	
Equipment Use	30,200	30,200	
Retirement/Group Insurance	645,116	645,116	
OASDHI	217,270	217,270	
Unemployment Compensation	20	20	
Commissioner of Administration	260,382	260,382	
Information Services	332,931	332,931	
Accounting	2,750	2,750	
ADDITIONS ALLOCABLE BY CSA	1,566,355	1,566,355	
TOTAL FIRST ALLOCATION	5,096,127	1,566,355	

STATE OF MISSOURI  
 PERSONNEL  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE S-1  
 CF 2002  
 (CONTINUED)

	SUB-POOL ALLOCATIONS			
	TOTAL	ALLOCATIONS AT CSA LEVEL	PERSONNEL SERVICE	SECTION II
SECOND ALLOCATION ADDITIONS:				
ALLOCATING AGENCY				
Purchasing	197	197		
General Services	10,622	10,622		
Treasurer	29	29		
Security	27,847	27,847		
Board of Public Buildings I	157,988	157,988		
Commissioner of Administration	111,118	111,118		
Information Services	3,745	3,745		
Accounting	154	154		
TOTAL SECOND ALLOCATION	311,700	311,700		
TOTAL ALLOCATED	\$5,407,827	\$1,878,055	\$3,320,407	\$209,365

STATE OF MISSOURI  
 PERSONNEL  
 DETAIL ALLOCATION - PERSONNEL SERVICE

SCHEDULE S-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	911	2.26	\$75,041
Security	10	0.02	664
Revenue	1,984	4.93	163,696
Agriculture	327	0.81	26,895
Insurance	124	0.31	10,293
Economic Development	1,338	3.33	110,570
Health	1,282	3.19	105,921
Labor	1,020	2.54	84,338
Mental Health	9,328	23.18	769,670
Natural Resources	1,770	4.40	146,098
Public Safety	1,881	4.67	155,063
Social Services	9,718	24.15	801,878
Corrections	10,543	26.21	870,280
<b>TOTAL</b>	<b>40,236</b>	<b>100.00</b>	<b>\$3,320,407</b>

ALLOCATION BASIS: Average Number of Merit & UCP Employees, FY 2002

SOURCE: SAM II HR (Merit & UCP) Reports

STATE OF MISSOURI  
PERSONNEL  
DETAIL ALLOCATION - SECTION II

SCHEDULE S-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
----- All Other	100	100.00	\$209,365
TOTAL	100	100.00	\$209,365
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
PERSONNEL  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE S-4  
CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	PERSONNEL SERVICE	SECTION II
Commissioner of Administration	\$114,967	\$39,926	\$75,041	
Security	1,017	353	664	
Revenue	250,792	87,096	163,696	
Agriculture	41,205	14,310	26,895	
Insurance	15,770	5,477	10,293	
Economic Development	169,400	58,830	110,570	
Health	162,277	56,356	105,921	
Labor	129,211	44,873	84,338	
Mental Health	1,179,182	409,512	769,670	
Natural Resources	223,831	77,733	146,098	
Public Safety	237,566	82,503	155,063	
Social Services	1,228,526	426,648	801,878	
Corrections	1,333,322	463,042	870,280	
All Other	320,761	111,396		209,365
<b>TOTAL</b>	<b>\$5,407,827</b>	<b>\$1,878,055</b>	<b>\$3,320,407</b>	<b>\$209,365</b>

STATE OF MISSOURI

PURCHASING

NATURE AND EXTENT OF SERVICES

The Division of Purchasing is responsible for procurement of all supplies, materials, equipment and contractual services required by the various State departments and agencies. Operating costs are not directly billed, and have been allocated to each State department based on the payments against contract releases during FY 2002.

Costs of Surplus Property have been allocated to "All Other".

STATE OF MISSOURI  
PURCHASING  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE T-1  
CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	OPERATING	SURPLUS PROPERTY
Salaries & Wages	\$2,130,821		\$1,498,496	\$632,325
Percentage Distribution	100.00		70.32	29.68
<b>OTHER COST CATEGORIES (ITEMIZE)</b>				
-----				
Departmental Expenditures	3,029,700		188,951	2,840,749
Refunds	1,341,136		1,335,000	6,136
<b>TOTAL COSTS</b>	<b>6,501,657</b>		<b>3,022,447</b>	<b>3,479,210</b>
<b>DEDUCTIONS FROM COSTS</b>				
-----				
Capital Outlay	71,541		54,817	16,724
Refunds	1,341,136		1,335,000	6,136
GR Cost Reimbursement	32,573		22,907	9,666
<b>TOTAL DEDUCTIONS</b>	<b>1,445,250</b>		<b>1,412,724</b>	<b>32,526</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>5,056,407</b>		<b>1,609,723</b>	<b>3,446,684</b>
<b>FIRST ALLOCATION ADDITIONS:</b>				
<b>ALLOCATING AGENCY</b>				
Building Use I	47,031	47,031		
Equipment Use	88,256	88,256		
Retirement/Group Insurance	484,878	484,878		
OASDHI	156,231	156,231		
Unemployment Compensation	1,643	1,643		
Commissioner of Administration	146,864	146,864		
Information Services	205,355	205,355		
Accounting	3,274	3,274		
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>1,133,532</b>	<b>1,133,532</b>		
<b>TOTAL FIRST ALLOCATION</b>	<b>6,189,939</b>	<b>1,133,532</b>		

STATE OF MISSOURI  
PURCHASING  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE T-1  
CF 2002  
(CONTINUED)

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	OPERATING	SURPLUS PROPERTY
SECOND ALLOCATION ADDITIONS:				
ALLOCATING AGENCY				
General Services	5,244	5,244		
Treasurer	57	57		
Security	12,507	12,507		
Board of Public Buildings I	95,646	95,646		
Commissioner of Administration	62,675	62,675		
Information Services	2,310	2,310		
Accounting	181	181		
<b>TOTAL SECOND ALLOCATION</b>	<b>178,620</b>	<b>178,620</b>		
<b>TOTAL ALLOCATED</b>	<b>\$6,368,559</b>	<b>\$1,312,152</b>	<b>\$1,609,723</b>	<b>\$3,446,684</b>

STATE OF MISSOURI  
PURCHASING  
DETAIL ALLOCATION - OPERATING

SCHEDULE T-2  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	737,364	0.15	\$2,415
Information Services	24,287,288	4.92	79,198
Budget and Planning	30,588	0.01	161
Accounting	123,834	0.03	483
Facilities Management	2,627,777	0.53	8,532
Design and Construction	402,996	0.08	1,288
Personnel	26,604	0.01	161
Purchasing	309,073	0.06	966
General Services	5,002,377	1.01	16,258
Treasurer	488,704	0.10	1,610
Secretary of State	4,010,796	0.81	13,039
Revenue	12,235,498	2.48	39,921
Board of Public Buildings I	3,177,508	0.64	10,302
Board of Public Buildings II	679,250	0.14	2,254
Governor	35,291	0.01	161
Lt. Governor	200		
Auditor	750,996	0.15	2,415
Attorney General	978,690	0.20	3,219
Agriculture	1,085,710	0.22	3,541
Insurance	941,489	0.19	3,058
Conservation	14,141,940	2.86	46,038
Economic Development	21,714,633	4.40	70,828
Education	68,999,206	13.97	224,878
Higher Education	10,672,754	2.16	34,770
Health	31,420,231	6.36	102,378
Labor	6,350,273	1.29	20,765
Mental Health	35,696,906	7.23	116,383
Natural Resources	8,103,425	1.64	26,399
Public Safety	26,043,057	5.27	84,832
Social Services	99,618,639	20.18	324,842
Corrections	113,049,688	22.90	368,628
<b>TOTAL</b>	<b>493,742,785</b>	<b>100.00</b>	<b>\$1,609,723</b>

ALLOCATION BASIS: Payments Against Contract Releases

SOURCE: FOCUS Query from SAM II Data Warehouse

STATE OF MISSOURI  
PURCHASING  
DETAIL ALLOCATION - SURPLUS PROPERTY

SCHEDULE T-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
----- All Other	100	100.00	\$3,446,684
TOTAL	100	100.00	\$3,446,684
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
PURCHASING  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE T-4  
CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	OPERATING	SURPLUS PROPERTY
Commissioner of Administration	\$3,042	\$627	\$2,415	
Information Services	99,750	20,552	79,198	
Budget and Planning	203	42	161	
Accounting	608	125	483	
Facilities Management	10,746	2,214	8,532	
Design and Construction	1,622	334	1,288	
Personnel	203	42	161	
Purchasing	1,217	251	966	
General Services	20,477	4,219	16,258	
Treasurer	2,028	418	1,610	
Secretary of State	16,423	3,384	13,039	
Revenue	50,281	10,360	39,921	
Board of Public Buildings I	12,975	2,673	10,302	
Board of Public Buildings II	2,839	585	2,254	
Governor	203	42	161	
Auditor	3,042	627	2,415	
Attorney General	4,054	835	3,219	
Agriculture	4,460	919	3,541	
Insurance	3,852	794	3,058	
Conservation	57,985	11,947	46,038	
Economic Development	89,208	18,380	70,828	
Education	283,234	58,356	224,878	
Higher Education	43,793	9,023	34,770	
Health	128,945	26,567	102,378	
Labor	26,154	5,389	20,765	
Mental Health	146,585	30,202	116,383	
Natural Resources	33,250	6,851	26,399	
Public Safety	106,846	22,014	84,832	
Social Services	409,139	84,297	324,842	
Corrections	464,288	95,660	368,628	
All Other	4,341,107	894,423		3,446,684
<b>TOTAL</b>	<b>\$6,368,559</b>	<b>\$1,312,152</b>	<b>\$1,609,723</b>	<b>\$3,446,684</b>
	=====	=====	=====	=====

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

The Division of General Services is responsible for providing a variety of central services and administrative department support activities. Costs have been functionalized and allocated as follows:

**Risk Management.** Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State department and agency.

**Forms Management.** Provides technical assistance in design and use of forms by State agencies. Costs are allocated based on the number of forms reviewed during FY 2002.

**Mail Services.** Provide pick up, delivery and processing of mail to State departments and agencies. Costs are allocated based on the number of mail stops and cost of postage for each department and agency.

**Section II.** Section II costs are disallowed and have been allocated to "All Other".

**Other Cost.** The remaining cost of the Division of General Services are included as Other. These costs are allocated to "All Other".

STATE OF MISSOURI  
GENERAL SERVICES  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE U-1  
CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	RISK MANAGEMENT	FORMS MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Salaries & Wages	\$3,158,210		\$546,127	\$203,079	\$65,916	\$2,163,834	\$179,254
Percentage Distribution	100.00		17.29	6.43	2.09	68.51	5.68
<b>OTHER COST CATEGORIES (ITEMIZE)</b>							
-----							
Departmental Expenditures	25,615,915		19,738,017	15,298	8,695	5,777,143	76,762
General and Administrative	240,806		41,641	15,484	5,026	164,987	13,668
<b>TOTAL COSTS</b>	<b>29,014,931</b>		<b>20,325,785</b>	<b>233,861</b>	<b>79,637</b>	<b>8,105,964</b>	<b>269,684</b>
<b>DEDUCTIONS FROM COSTS</b>							
-----							
Capital Outlay - Departmental	299,959		2,217			297,692	50
Capital Outlay - G & A	11,091		1,918	713	231	7,599	630
Unallowable Risk Management	19,720,089		19,720,089				
GR Cost Reimbursement	28,366		4,905	1,824	592	19,435	1,610
<b>TOTAL DEDUCTIONS</b>	<b>20,059,505</b>		<b>19,729,129</b>	<b>2,537</b>	<b>823</b>	<b>324,726</b>	<b>2,290</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>8,955,426</b>		<b>596,656</b>	<b>231,324</b>	<b>78,814</b>	<b>7,781,238</b>	<b>267,394</b>
<b>FIRST ALLOCATION ADDITIONS:</b>							
<b>ALLOCATING AGENCY</b>							
Building Use I	55,220	55,220					
Building Use II	2,099	2,099					
Equipment Use	60,474	60,474					
Retirement/Group Insurance	276,776	276,776					
OASDHI	111,178	111,178					
Building Rental	39,970	39,970					
Unemployment Compensation	903	903					
Insurance	38,927	38,927					
Commissioner of Administration	273,626	273,626					
Information Services	331,456	331,456					

STATE OF MISSOURI  
 GENERAL SERVICES  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE U-1  
 CF 2002  
 (CONTINUED)

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	RISK MANAGEMENT	FORMS MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Accounting	49,070	49,070					
Facilities Management	110,176	110,176					
Purchasing	19,903	19,903					
ADDITIONS ALLOCABLE BY CSA	1,369,778	1,369,778					
TOTAL FIRST ALLOCATION	10,325,204	1,369,778					
SECOND ALLOCATION ADDITIONS: ALLOCATING AGENCY							
Treasurer	1,300	1,300					
Security	10,006	10,006					
Board of Public Buildings I	112,300	112,300					
Commissioner of Administration	116,770	116,770					
Information Services	3,729	3,729					
Accounting	2,729	2,729					
Facilities Management	5,614	5,614					
Purchasing	573	573					
TOTAL SECOND ALLOCATION	253,021	253,021					
TOTAL ALLOCATED	<u>\$10,578,225</u>	<u>\$1,622,799</u>	<u>\$596,656</u>	<u>\$231,324</u>	<u>\$78,814</u>	<u>\$7,781,238</u>	<u>\$267,394</u>

STATE OF MISSOURI  
GENERAL SERVICES  
DETAIL ALLOCATION - RISK MANAGEMENT

SCHEDULE U-2  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	1,061	1.24	\$7,399
Treasurer	54	0.06	358
Secretary of State	295	0.34	2,029
Security	45	0.05	298
Revenue	2,242	2.61	15,573
Legislature	755	0.88	5,251
Judiciary	4,050	4.72	28,162
Governor	38	0.04	239
Lt. Governor	9	0.01	60
Auditor	164	0.19	1,134
Attorney General	392	0.46	2,745
Agriculture	429	0.50	2,983
Insurance	219	0.26	1,551
Conservation	1,925	2.24	13,365
Economic Development	1,495	1.74	10,382
Education	2,427	2.83	16,885
Higher Education	22,446	26.14	155,966
Health	1,208	1.41	8,413
Highways	6,757	7.87	46,957
Labor	1,136	1.32	7,876
Mental Health	10,549	12.28	73,269
Natural Resources	2,142	2.49	14,857
Public Safety	4,374	5.09	30,370
Social Services	10,626	12.37	73,806
Corrections	11,043	12.86	76,728
<b>TOTAL</b>	<b>85,881</b>	<b>100.00</b>	<b>\$596,656</b>

ALLOCATION BASIS: Total Number of Employees, FY 2002

SOURCE: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Education)

STATE OF MISSOURI  
GENERAL SERVICES  
DETAIL ALLOCATION - FORMS MANAGEMENT

SCHEDULE U-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	117	4.62	\$10,687
Treasurer	3	0.12	278
Secretary of State	3	0.12	278
Revenue	288	11.37	26,302
Legislature	4	0.16	370
Judiciary	25	0.99	2,290
Attorney General	4	0.16	370
Agriculture	110	4.34	10,039
Insurance	32	1.26	2,915
Conservation	1	0.04	93
Economic Development	247	9.75	22,554
Education	102	4.03	9,322
Higher Education	4	0.16	370
Health	350	13.82	31,969
Highways	6	0.24	555
Mental Health	472	18.63	43,096
Natural Resources	263	10.38	24,011
Public Safety	107	4.22	9,762
Social Services	233	9.20	21,282
Corrections	161	6.36	14,712
All Other	1	0.03	69
<b>TOTAL</b>	<b>2,533</b>	<b>100.00</b>	<b>\$231,324</b>

ALLOCATION BASIS: Number of Forms Reviewed, FY 2002

SOURCE: Forms Management Unit

STATE OF MISSOURI  
GENERAL SERVICES  
DETAIL ALLOCATION - MAIL SERVICES

SCHEDULE U-4  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	5,462	6.93	\$5,462
Information Services	4,350	5.52	4,351
Budget and Planning	2,081	2.64	2,081
Accounting	3,373	4.28	3,373
Facilities Management	3,523	4.47	3,523
Design and Construction	8,283	10.51	8,283
Personnel	9,213	11.69	9,213
Purchasing	4,548	5.77	4,548
General Services	16,267	20.64	16,267
Revenue	993	1.26	993
Legislature	3,972	5.04	3,972
Judiciary	496	0.63	497
Governor	497	0.63	497
Lt. Governor	2,112	2.68	2,112
Auditor	1,001	1.27	1,001
Agriculture	497	0.63	497
Insurance	993	1.26	993
Economic Development	1,490	1.89	1,490
Higher Education	497	0.63	497
Highways	497	0.63	497
Mental Health	8	0.01	8
Public Safety	2,025	2.57	2,026
All Other	6,636	8.42	6,633
<b>TOTAL</b>	<b>78,814</b>	<b>100.00</b>	<b>\$78,814</b>

ALLOCATION BASIS: Actual Postage and Handling and Mail Stops

SOURCE: Office of Administration Mail Room

STATE OF MISSOURI  
GENERAL SERVICES  
DETAIL ALLOCATION - SECTION II

SCHEDULE U-5  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
----- All Other	100	100.00	\$7,781,238
TOTAL	100	100.00	\$7,781,238
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
GENERAL SERVICES  
DETAIL ALLOCATION - OTHER

SCHEDULE U-6  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$267,394
TOTAL	100	100.00	\$267,394

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
GENERAL SERVICES  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE U-7  
CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	RISK MANAGEMENT	FORMS MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Commissioner of Administration	\$27,815	\$4,267	\$7,399	\$10,687	\$5,462		
Information Services	5,139	788			4,351		
Budget and Planning	2,458	377			2,081		
Accounting	3,984	611			3,373		
Facilities Management	4,161	638			3,523		
Design and Construction	9,784	1,501			8,283		
Personnel	10,882	1,669			9,213		
Purchasing	5,372	824			4,548		
General Services	19,215	2,948			16,267		
Treasurer	751	115	358	278			
Secretary of State	2,725	418	2,029	278			
Security	352	54	298				
Revenue	50,636	7,768	15,573	26,302	993		
Legislature	11,331	1,738	5,251	370	3,972		
Judiciary	36,557	5,608	28,162	2,290	497		
Governor	869	133	239		497		
Lt. Governor	2,566	394	60		2,112		
Auditor	2,522	387	1,134		1,001		
Attorney General	3,679	564	2,745	370			
Agriculture	15,969	2,450	2,983	10,039	497		
Insurance	6,448	989	1,551	2,915	993		
Conservation	15,897	2,439	13,365	93			
Economic Development	40,664	6,238	10,382	22,554	1,490		
Education	30,956	4,749	16,885	9,322			
Higher Education	185,252	28,419	155,966	370	497		
Health	47,700	7,318	8,413	31,969			
Highways	56,709	8,700	46,957	555	497		
Labor	9,303	1,427	7,876				
Mental Health	137,461	21,088	73,269	43,096	8		
Natural Resources	45,911	7,043	14,857	24,011			
Public Safety	49,797	7,639	30,370	9,762	2,026		
Social Services	112,319	17,231	73,806	21,282			
Corrections	108,010	16,570	76,728	14,712			
All Other	9,515,031	1,459,697		69	6,633	7,781,238	267,394
<b>TOTAL</b>	<b>\$10,578,225</b>	<b>\$1,622,799</b>	<b>\$596,656</b>	<b>\$231,324</b>	<b>\$78,814</b>	<b>\$7,781,238</b>	<b>\$267,394</b>

**STATE OF MISSOURI**

**TREASURER**

**NATURE AND EXTENT OF SERVICES**

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of accounting transactions is included in the total count of all warrants.

The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

STATE OF MISSOURI  
 TREASURER  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE V-1  
 CF 2002

	SUB-POOL ALLOCATIONS		
	TOTAL	ALLOCATIONS AT CSA LEVEL	GENERAL GOV'T
Salaries & Wages	\$1,851,526		\$1,772,107
Percentage Distribution	100.00		95.71
<b>OTHER COST CATEGORIES (ITEMIZE)</b>			
-----			
Departmental Expenditures	973,821		932,044
Refunds	15,141,554		15,141,554
<b>TOTAL COSTS</b>	<b>17,966,901</b>		<b>17,845,705</b>
<b>DEDUCTIONS FROM COSTS</b>			
-----			
Capital Outlay	135,568		129,752
Refunds	15,141,554		15,141,554
GR Cost Reimbursement	43,254		41,398
<b>TOTAL DEDUCTIONS</b>	<b>15,320,376</b>		<b>15,312,704</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>2,646,525</b>		<b>2,533,001</b>
<b>FIRST ALLOCATION ADDITIONS:</b>			
<b>ALLOCATING AGENCY</b>			
Building Use I	77,971	77,971	
Building Use II	1,097	1,097	
Building Use III	925	925	
Retirement/Group Insurance	397,475	397,475	
OASDHI	134,431	134,431	
Insurance	27	27	
Information Services	30,679	30,679	
Budget and Planning	4,896	4,896	
Accounting	18,530	18,530	
Facilities Management	15,392	15,392	
Purchasing	1,971	1,971	
General Services	734	734	
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>684,128</b>	<b>684,128</b>	
<b>TOTAL FIRST ALLOCATION</b>	<b>3,330,653</b>	<b>684,128</b>	

STATE OF MISSOURI  
 TREASURER  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE V-1  
 CF 2002  
 (CONTINUED)

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	DISBURSEMENTS	GENERAL GOV'T
SECOND ALLOCATION ADDITIONS:				
ALLOCATING AGENCY				
Secretary of State	11,618	11,618		
Security	14,840	14,840		
Revenue	68	68		
Board of Public Buildings I	159,368	159,368		
Information Services	345	345		
Budget and Planning	221	221		
Accounting	1,030	1,030		
Facilities Management	784	784		
Purchasing	57	57		
General Services	18	18		
<b>TOTAL SECOND ALLOCATION</b>	<b>188,349</b>	<b>188,349</b>		
<b>TOTAL ALLOCATED</b>	<b>\$3,519,002</b>	<b>\$872,477</b>	<b>\$113,524</b>	<b>\$2,533,001</b>

STATE OF MISSOURI  
 TREASURER  
 DETAIL ALLOCATION - DISBURSEMENTS

SCHEDULE V-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	956	0.02	\$23
Information Services	19,668	0.35	397
Budget and Planning	1,024	0.02	23
Accounting	2,797	0.05	57
Facilities Management	7,948	0.14	159
Design and Construction	4,094	0.07	79
Personnel	996	0.02	23
Purchasing	2,335	0.04	45
General Services	51,209	0.91	1,033
Treasurer	19,366	0.34	386
Secretary of State	14,975	0.27	307
Security	395	0.01	11
Revenue	1,960,313	34.75	39,450
Board of Public Buildings I	4,308	0.08	91
Board of Public Buildings II	1,463	0.03	34
Legislature	18,864	0.33	375
Judiciary	61,721	1.09	1,237
Governor	1,360	0.02	23
Lt. Governor	165		
Auditor	3,358	0.06	68
Attorney General	14,095	0.25	284
Agriculture	27,339	0.48	545
Insurance	8,362	0.15	170
Conservation	112,637	2.00	2,270
Economic Development	64,124	1.14	1,294
Education	578,727	10.26	11,648
Higher Education	8,507	0.15	170
Health	84,293	1.49	1,692
Highways	380,355	6.74	7,652
Labor	66,002	1.17	1,328
Mental Health	191,526	3.39	3,848
Natural Resources	120,478	2.14	2,429
Public Safety	128,659	2.28	2,588
Social Services	1,471,348	26.08	29,607
Corrections	205,532	3.64	4,132
All Other	2,274	0.04	46
<b>TOTAL</b>	<b>5,641,573</b>	<b>100.00</b>	<b>\$113,524</b>

ALLOCATION BASIS: Number of PV Documents, Payroll, Revenue, and Social Services Warrants

SOURCE: FOCUS Reports and OA-Accounting

STATE OF MISSOURI  
TREASURER  
DETAIL ALLOCATION - GENERAL GOVT

SCHEDULE V-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
----- All Other	100	100.00	\$2,533,001
TOTAL	100	100.00	\$2,533,001
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 TREASURER  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE V-4  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	DISBURSEMENTS	GENERAL GOV'T
Commissioner of Administration	\$31	\$8	\$23	
Information Services	528	131	397	
Budget and Planning	31	8	23	
Accounting	76	19	57	
Facilities Management	211	52	159	
Design and Construction	105	26	79	
Personnel	31	8	23	
Purchasing	60	15	45	
General Services	1,374	341	1,033	
Treasurer	513	127	386	
Secretary of State	408	101	307	
Security	15	4	11	
Revenue	52,455	13,005	39,450	
Board of Public Buildings I	121	30	91	
Board of Public Buildings II	45	11	34	
Legislature	499	124	375	
Judiciary	1,645	408	1,237	
Governor	31	8	23	
Auditor	90	22	68	
Attorney General	378	94	284	
Agriculture	725	180	545	
Insurance	226	56	170	
Conservation	3,018	748	2,270	
Economic Development	1,721	427	1,294	
Education	15,488	3,840	11,648	
Higher Education	226	56	170	
Health	2,250	558	1,692	
Highways	10,175	2,523	7,652	
Labor	1,766	438	1,328	
Mental Health	5,117	1,269	3,848	
Natural Resources	3,230	801	2,429	
Public Safety	3,441	853	2,588	
Social Services	39,368	9,761	29,607	
Corrections	5,494	1,362	4,132	
All Other	3,368,114	835,067	46	2,533,001
<b>TOTAL</b>	<b>\$3,519,002</b>	<b>\$872,477</b>	<b>\$113,524</b>	<b>\$2,533,001</b>

STATE OF MISSOURI

SECRETARY OF STATE

NATURE AND EXTENT OF SERVICES

The Secretary of State maintains a central records facility which stores inactive records required to be maintained under State or Federal records management policies. The costs of this service is not directly billed to State agencies. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored. All other costs of the Secretary of State are considered general government and are allocated to "All Other". Costs of the Staff Services function are general and administrative in nature and are distributed to general government and to allowable functions prior to allocation.

STATE OF MISSOURI  
 SECRETARY OF STATE  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE W-1  
 CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	RECORDS MANAGEMENT	GENERAL GOV'T
Salaries & Wages	\$7,204,711		\$2,068,662	\$5,136,049
Percentage Distribution	100.00		28.71	71.29
<b>OTHER COST CATEGORIES (ITEMIZE)</b>				
-----				
Departmental Expenditures	12,813,169		1,301,803	11,511,366
General and Administrative	4,229,024		1,214,264	3,014,760
<b>TOTAL COSTS</b>	<b>24,246,904</b>		<b>4,584,729</b>	<b>19,662,175</b>
<b>DEDUCTIONS FROM COSTS</b>				
-----				
Capital Outlay - Departmental	55,345		30,193	25,152
Capital Outlay - G & A	711,342		204,245	507,097
Postage	9,583		2,752	6,831
<b>TOTAL DEDUCTIONS</b>	<b>776,270</b>		<b>237,190</b>	<b>539,080</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>23,470,634</b>		<b>4,347,539</b>	<b>19,123,095</b>
<b>FIRST ALLOCATION ADDITIONS:</b>				
<b>ALLOCATING AGENCY</b>				
Building Use I	7,176	7,176		
Building Use II	3,427	3,427		
Building Use III	923,418	923,418		
Retirement/Group Insurance	1,983,213	1,983,213		
OASDHI	638,003	638,003		
Building Rental	110,221	110,221		
Workers' Compensation	24,986	24,986		
Unemployment Compensation	16,633	16,633		
Insurance	172	172		
Information Services	31,906	31,906		
Budget and Planning	4,299	4,299		
Accounting	18,303	18,303		
Facilities Management	18,633	18,633		
Purchasing	15,962	15,962		

STATE OF MISSOURI  
 SECRETARY OF STATE  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE W-1  
 CF 2002  
 (CONTINUED)

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	RECORDS MANAGEMENT	GENERAL GOV'T
General Services	2,660	2,660		
Treasurer	386	386		
ADDITIONS ALLOCABLE BY CSA	3,799,398	3,799,398		
TOTAL FIRST ALLOCATION	27,270,032	3,799,398		
SECOND ALLOCATION ADDITIONS:				
ALLOCATING AGENCY				
Security	73,203	73,203		
Revenue	458	458		
Board of Public Buildings I	39,828	39,828		
Board of Public Buildings II	908,190	908,190		
Information Services	359	359		
Budget and Planning	194	194		
Accounting	1,018	1,018		
Facilities Management	949	949		
Purchasing	461	461		
General Services	65	65		
Treasurer	22	22		
TOTAL SECOND ALLOCATION	1,024,747	1,024,747		
TOTAL ALLOCATED	<u>\$28,294,779</u>	<u>\$4,824,145</u>	<u>\$4,347,539</u>	<u>\$19,123,095</u>

STATE OF MISSOURI  
 SECRETARY OF STATE  
 DETAIL ALLOCATION - RECORDS MANAGEMENT

SCHEDULE W-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	27,021	11.05	\$480,403
Treasurer	573	0.23	9,999
Secretary of State	10,110	4.14	179,988
Security	51	0.02	870
Revenue	4,315	1.77	76,951
Legislature	1,075	0.44	19,129
Judiciary	19,860	8.12	353,020
Governor	26	0.01	435
Lt. Governor	141	0.06	2,609
Auditor	2,522	1.03	44,780
Attorney General	27,674	11.32	492,141
Agriculture	1,797	0.74	32,172
Insurance	2,808	1.15	49,997
Conservation	774	0.32	13,912
Economic Development	12,299	5.03	218,681
Education	6,858	2.81	122,166
Higher Education	1,321	0.54	23,477
Health	15,257	6.24	271,286
Highways	280	0.11	4,782
Labor	16,267	6.65	289,111
Mental Health	4,553	1.86	80,864
Natural Resources	7,718	3.16	137,382
Public Safety	9,292	3.80	165,206
Social Services	44,888	18.36	798,208
Corrections	26,120	10.69	464,752
All Other	854	0.35	15,218
<b>TOTAL</b>	<b>244,454</b>	<b>100.00</b>	<b>\$4,347,539</b>

ALLOCATION BASIS: Cubic Feet of Storage

SOURCE: Secretary of State's Records

STATE OF MISSOURI  
SECRETARY OF STATE  
DETAIL ALLOCATION - GENERAL GOV'T

SCHEDULE W-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	100	100.00	\$19,123,095
TOTAL	100	100.00	\$19,123,095

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 SECRETARY OF STATE  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE W-4  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	RECORDS MANAGEMENT	GENERAL GOV'T
Commissioner of Administration	\$579,145	\$98,742	\$480,403	
Treasurer	12,054	2,055	9,999	
Secretary of State	216,983	36,995	179,988	
Security	1,049	179	870	
Revenue	92,767	15,816	76,951	
Legislature	23,061	3,932	19,129	
Judiciary	425,580	72,560	353,020	
Governor	524	89	435	
Lt. Governor	3,145	536	2,609	
Auditor	53,984	9,204	44,780	
Attorney General	593,295	101,154	492,141	
Agriculture	38,785	6,613	32,172	
Insurance	60,273	10,276	49,997	
Conservation	16,771	2,859	13,912	
Economic Development	263,629	44,948	218,681	
Education	147,276	25,110	122,166	
Higher Education	28,302	4,825	23,477	
Health	327,046	55,760	271,286	
Highways	5,765	983	4,782	
Labor	348,535	59,424	289,111	
Mental Health	97,485	16,621	80,864	
Natural Resources	165,619	28,237	137,382	
Public Safety	199,162	33,956	165,206	
Social Services	962,271	164,063	798,208	
Corrections	560,277	95,525	464,752	
All Other	23,071,996	3,933,683	15,218	19,123,095
<b>TOTAL</b>	<b>\$28,294,779</b>	<b>\$4,824,145</b>	<b>\$4,347,539</b>	<b>\$19,123,095</b>

STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

Security services are provided to the buildings in the Jefferson City area. This cost is allowable for plan purposes and has been allocated based on the number of people in each department occupying the buildings served.

STATE OF MISSOURI  
SECURITY

SCHEDULE X-1  
CF 2002

SCHEDULE OF CSA COSTS TO BE ALLOCATED

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	SECURITY
Salaries & Wages	\$1,358,573		\$1,358,573
Percentage Distribution	100.00		100.00
<b>OTHER COST CATEGORIES (ITEMIZE)</b>			
-----			
Departmental Expenditures	115,437		115,437
General and Administrative	12,075		12,075
<b>TOTAL COSTS</b>	<b>1,486,085</b>		<b>1,486,085</b>
<b>DEDUCTIONS FROM COSTS</b>			
-----			
Capital Outlay - Departmental	11,906		11,906
Capital Outlay - G & A	71		71
Unallowable Security	234,840		234,840
<b>TOTAL DEDUCTIONS</b>	<b>246,817</b>		<b>246,817</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>1,239,268</b>		<b>1,239,268</b>
<b>FIRST ALLOCATION ADDITIONS:</b>			
<b>ALLOCATING AGENCY</b>			
Building Use I	12,808	12,808	
Retirement/Group Insurance	307,991	307,991	
OASDHI	101,732	101,732	
Insurance	23	23	
Information Services	1,841	1,841	
Budget and Planning	477	477	
Accounting	1,030	1,030	
Personnel	959	959	
General Services	343	343	
Treasurer	14	14	
Secretary of State	1,011	1,011	
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>428,229</b>	<b>428,229</b>	
<b>TOTAL FIRST ALLOCATION</b>	<b>1,667,497</b>	<b>428,229</b>	

STATE OF MISSOURI  
 SECURITY  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE X-1  
 CF 2002  
 (CONTINUED)

	TOTAL	ALLOCATIONS AT CSA LEVEL	SUB-POOL ALLOCATIONS SECURITY
SECOND ALLOCATION ADDITIONS:			
ALLOCATING AGENCY			
Board of Public Buildings I	26,047	26,047	
Information Services	21	21	
Budget and Planning	22	22	
Accounting	57	57	
Personnel	58	58	
General Services	8	8	
Treasurer	1	1	
Secretary of State	38	38	
TOTAL SECOND ALLOCATION	26,252	26,252	
TOTAL ALLOCATED	1,693,749	454,481	\$1,239,268

STATE OF MISSOURI  
 SECURITY  
 DETAIL ALLOCATION - SECURITY

SCHEDULE X-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	60	1.07	\$13,260
Information Services	161	2.86	35,443
Budget and Planning	29	0.52	6,444
Accounting	55	0.98	12,145
Facilities Management	47	0.83	10,286
Design and Construction	71	1.26	15,615
Personnel	94	1.67	20,696
Purchasing	42	0.75	9,295
General Services	34	0.60	7,436
Treasurer	50	0.89	11,029
Secretary of State	247	4.39	54,404
Security	43	0.76	9,418
Revenue	1,210	21.50	266,443
Legislature	637	11.32	140,285
Judiciary	68	1.21	14,995
Governor	38	0.68	8,427
Lt. Governor	8	0.14	1,735
Auditor	113	2.01	24,909
Attorney General	162	2.88	35,691
Agriculture	139	2.47	30,610
Insurance	147	2.61	32,345
Economic Development	258	4.58	56,758
Education	444	7.89	97,778
Health	79	1.40	17,350
Highways	642	11.41	141,400
Natural Resources	379	6.73	83,403
Public Safety	65	1.15	14,252
Social Services	282	5.01	62,087
All Other	25	0.43	5,329
<b>TOTAL</b>	<b>5,629</b>	<b>100.00</b>	<b>\$1,239,268</b>

ALLOCATION BASIS: Head Count of Buildings Served

SOURCE: Facilities Management Records

STATE OF MISSOURI  
SECURITY  
CENTRAL SERVICES AGENCY  
COST ALLOCATION SUMMARY

SCHEDULE X-3  
CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	SECURITY
Commissioner of Administration	\$18,123	\$4,863	\$13,260
Information Services	48,441	12,998	35,443
Budget and Planning	8,807	2,363	6,444
Accounting	16,599	4,454	12,145
Facilities Management	14,058	3,772	10,286
Design and Construction	21,342	5,727	15,615
Personnel	28,286	7,590	20,696
Purchasing	12,704	3,409	9,295
General Services	10,163	2,727	7,436
Treasurer	15,074	4,045	11,029
Secretary of State	74,356	19,952	54,404
Security	12,872	3,454	9,418
Revenue	364,156	97,713	266,443
Legislature	191,732	51,447	140,285
Judiciary	20,494	5,499	14,995
Governor	11,517	3,090	8,427
Lt. Governor	2,371	636	1,735
Auditor	34,044	9,135	24,909
Attorney General	48,780	13,089	35,691
Agriculture	41,836	11,226	30,610
Insurance	44,207	11,862	32,345
Economic Development	77,573	20,815	56,758
Education	133,636	35,858	97,778
Health	23,713	6,363	17,350
Highways	193,256	51,856	141,400
Natural Resources	113,990	30,587	83,403
Public Safety	19,479	5,227	14,252
Social Services	84,856	22,769	62,087
All Other	7,284	1,955	5,329
<b>TOTAL</b>	<b>\$1,693,749</b>	<b>\$454,481</b>	<b>\$1,239,268</b>
	=====	=====	=====

STATE OF MISSOURI

REVENUE

NATURE AND EXTENT OF SERVICES

The cashier's office in the Department of Revenue receives funds payable to the State and deposits them with the State Treasurer. This cost is allowable for plan purposes and has been allocated based on actual revenues received.

Other costs are considered general government and have been allocated to "All Other".

STATE OF MISSOURI  
REVENUE

SCHEDULE Y-1  
CF 2002

SCHEDULE OF CSA COSTS TO BE ALLOCATED

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	CASHIER	GENERAL GOV'T
Salaries & Wages	\$53,979,343		\$122,558	\$53,856,785
Percentage Distribution	100.00		0.23	99.77
<b>OTHER COST CATEGORIES (ITEMIZE)</b>				
-----				
Departmental Expenditures	332,042,484		1,626	332,040,858
General and Administrative	16,578,080		37,640	16,540,440
Refunds	1,154,896,022			1,154,896,022
<b>TOTAL COSTS</b>	<b>1,557,495,929</b>		<b>161,824</b>	<b>1,557,334,105</b>
<b>DEDUCTIONS FROM COSTS</b>				
-----				
Capital Outlay - Departmental	2,173,959			2,173,959
Capital Outlay - G & A	161,112		366	160,746
Refunds	1,154,896,022			1,154,896,022
GR Cost Reimbursement	544,049		1,251	542,798
<b>TOTAL DEDUCTIONS</b>	<b>1,157,775,142</b>		<b>1,617</b>	<b>1,157,773,525</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>399,720,787</b>		<b>160,207</b>	<b>399,560,580</b>
<b>FIRST ALLOCATION ADDITIONS:</b>				
<b>ALLOCATING AGENCY</b>				
Building Use I	804,142	804,142		
Building Use II	3,424	3,424		
Building Use III	67,109	67,109		
Retirement/Group Insurance	14,771,083	14,771,083		
OASDHI	4,604,815	4,604,815		
Building Rental	747,321	747,321		
Workers' Compensation	226,662	226,662		
Unemployment Compensation	72,647	72,647		
Insurance	1,350	1,350		
Information Services	303,725	303,725		
Budget and Planning	47,881	47,881		

STATE OF MISSOURI  
REVENUE  
SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE Y-1  
CF 2002  
(CONTINUED)

	TOTAL	ALLOCATIONS AT CSA LEVEL	SUB-POOL ALLOCATIONS	
			CASHIER	GENERAL GOV'T
Accounting	177,943	177,943		
Facilities Management	4,051	4,051		
Personnel	236,337	236,337		
Purchasing	48,870	48,870		
General Services	49,425	49,425		
Treasurer	49,648	49,648		
Secretary of State	89,408	89,408		
Security	358,512	358,512		
ADDITIONS ALLOCABLE BY CSA	22,664,353	22,664,353		
TOTAL FIRST ALLOCATION	422,385,140	22,664,353		
SECOND ALLOCATION ADDITIONS:				
ALLOCATING AGENCY				
Board of Public Buildings I	1,956,972	1,956,972		
Board of Public Buildings II	84,980	84,980		
Information Services	3,417	3,417		
Budget and Planning	2,164	2,164		
Accounting	9,895	9,895		
Facilities Management	206	206		
Personnel	14,455	14,455		
Purchasing	1,410	1,410		
General Services	1,211	1,211		
Treasurer	2,808	2,808		
Secretary of State	3,360	3,360		
Security	5,644	5,644		
TOTAL SECOND ALLOCATION	2,086,522	2,086,522		
TOTAL ALLOCATED	<u>\$424,471,662</u>	<u>\$24,750,875</u>	<u>\$160,207</u>	<u>\$399,560,580</u>

STATE OF MISSOURI  
REVENUE  
DETAIL ALLOCATION - CASHIER

SCHEDULE Y-2  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	214,113,013	2.18	\$3,493
Treasurer	3,739,200	0.04	64
Secretary of State	26,561,579	0.27	433
Revenue	2,666,900,580	27.09	43,400
Legislature	47,470,462	0.48	769
Judiciary	219,962,329	2.23	3,573
Governor	3,542,572	0.04	64
Lt. Governor	708,514	0.01	16
Auditor	9,696,151	0.10	160
Attorney General	21,163,162	0.21	336
Agriculture	23,668,338	0.24	384
Conservation	89,933,903	0.91	1,458
Economic Development	49,250,432	0.50	801
Education	1,069,240,479	10.86	17,398
Higher Education	1,502,171,715	15.26	24,448
Health	88,777,178	0.90	1,442
Highways	381,270,080	3.87	6,200
Labor	50,316,703	0.51	817
Mental Health	745,344,412	7.57	12,128
Natural Resources	146,789,366	1.49	2,387
Public Safety	165,145,312	1.68	2,691
Social Services	1,660,144,987	16.87	27,027
Corrections	657,569,310	6.69	10,718
<b>TOTAL</b>	<b>9,843,479,777</b>	<b>100.00</b>	<b>\$160,207</b>

ALLOCATION BASIS: Total Revenues

SOURCE: Microsoft Access Query from the SAM II Data Warehouse

STATE OF MISSOURI  
REVENUE  
DETAIL ALLOCATION - GENERAL GOV'T

SCHEDULE Y-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
-----	-----	-----	-----
All Other	100	100.00	\$399,560,580
TOTAL	100	100.00	\$399,560,580
	=====	=====	=====

ALLOCATION BASIS: Disallowed Portion

SOURCE: Disallowed Portion

STATE OF MISSOURI  
 REVENUE  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE Y-4  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	CASHIER	GENERAL GOV'T
Commissioner of Administration	\$3,709	\$216	\$3,493	
Treasurer	68	4	64	
Secretary of State	460	27	433	
Revenue	46,087	2,687	43,400	
Legislature	817	48	769	
Judiciary	3,794	221	3,573	
Governor	68	4	64	
Lt. Governor	17	1	16	
Auditor	170	10	160	
Attorney General	357	21	336	
Agriculture	408	24	384	
Conservation	1,548	90	1,458	
Economic Development	851	50	801	
Education	18,475	1,077	17,398	
Higher Education	25,962	1,514	24,448	
Health	1,531	89	1,442	
Highways	6,584	384	6,200	
Labor	868	51	817	
Mental Health	12,879	751	12,128	
Natural Resources	2,535	148	2,387	
Public Safety	2,858	167	2,691	
Social Services	28,701	1,674	27,027	
Corrections	11,382	664	10,718	
All Other	424,301,535	24,740,955		399,560,580
<b>TOTAL</b>	<b>\$424,471,662</b>	<b>\$24,750,875</b>	<b>\$160,207</b>	<b>\$399,560,580</b>

**STATE OF MISSOURI**  
**BOARD OF PUBLIC BUILDINGS I**  
**NATURE AND EXTENT OF SERVICES**

The Board of Public Buildings operates and maintains the Buildings on Board of Public Buildings II and the following:

Fletcher Daniels State Office Building  
Springfield State Office Building  
Wainwright State Office Building  
Truman State Office Building  
Midtown State Office Building

OA pays the rent for departments occupying space in these buildings based on a cost per square foot.

Indirect costs and building operations cost attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE Z-1  
 CF 2002

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT	TRUMAN	MIDTOWN
Salaries & Wages	\$3,389,291		\$528,945	\$375,655	\$688,990	\$1,239,218	\$556,483
Percentage Distribution	100.00		15.61	11.08	20.33	36.56	16.42
Fringe Benefits	1,203,048		194,980	129,472	228,813	454,512	195,271
Percentage Distribution	100.00		16.21	10.76	19.02	37.78	16.23
OTHER COST CATEGORIES (ITEMIZE)							
-----							
Departmental Expenditures	8,925,914		1,390,161	748,919	1,786,724	4,510,147	489,963
TOTAL COSTS	13,518,253		2,114,086	1,254,046	2,704,527	6,203,877	1,241,717
DEDUCTIONS FROM COSTS							
-----							
Equipment Purchases	408,781		27,806	14,241	25,920	321,131	19,683
Building Depreciation	2,787,670		314,499	259,120	699,736	1,357,689	156,626
Equipment Depreciation	121,833		25,553	10,637	12,823	70,652	2,168
Land Improvement Depreciation	122,510		24,677			95,312	2,521
Other Income	429,329		161,447	67,360	52,286	137,955	10,281
Admin. Interest	807					807	
TOTAL DEDUCTIONS	3,870,930		553,982	351,358	790,765	1,983,546	191,279
ALLOCABLE COSTS BY SUB-POOL	9,647,323		1,560,104	902,688	1,913,762	4,220,331	1,050,438
FIRST ALLOCATION ADDITIONS:							
ALLOCATING AGENCY							
Equipment Use	90,511	90,511					
Information Services	6,136	6,136					
Accounting	4,049	4,049					
Purchasing	12,611	12,611					
Treasurer	115	115					
ADDITIONS ALLOCABLE BY CSA	113,422	113,422					
TOTAL FIRST ALLOCATION	9,760,745	113,422					

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE Z-1  
 CF 2002  
 (CONTINUED)

SUB-POOL ALLOCATIONS

	TOTAL	ALLOCATIONS AT CSA LEVEL	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT	TRUMAN	MIDTOWN
SECOND ALLOCATION ADDITIONS:							
ALLOCATING AGENCY							
Information Services	69	69					
Accounting	225	225					
Purchasing	365	365					
Treasurer	6	6					
TOTAL SECOND ALLOCATION	665	665					
TOTAL ALLOCATED	\$9,761,410	\$114,087	\$1,560,104	\$902,688	\$1,913,762	\$4,220,331	\$1,050,438

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 DETAIL ALLOCATION - FLETCHER DANIELS

SCHEDULE Z-2  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	2,045	1.53	\$23,870
Treasurer	385	0.29	4,524
Secretary of State	1,031	0.77	12,013
Revenue	17,235	12.89	201,097
Governor	2,401	1.80	28,082
Lt. Governor	639	0.48	7,488
Auditor	1,911	1.43	22,309
Insurance	1,220	0.91	14,197
Economic Development	1,231	0.92	14,353
Education	2,443	1.83	28,550
Health	8,804	6.58	102,655
Public Safety	4,450	3.33	51,951
Social Services	89,339	66.81	1,042,305
All Other	585	0.43	6,710
<b>TOTAL</b>	<b>133,719</b>	<b>100.00</b>	<b>\$1,560,104</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 DETAIL ALLOCATION - SPRINGFIELD

SCHEDULE Z-3  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	5,754	7.00	\$63,188
Secretary of State	746	0.91	8,214
Revenue	12,894	15.70	141,722
Governor	493	0.60	5,416
Auditor	2,208	2.69	24,282
Attorney General	3,806	4.63	41,794
Economic Development	697	0.85	7,673
Health	6,312	7.68	69,326
Public Safety	4,750	5.78	52,175
Social Services	44,489	54.16	488,898
<b>TOTAL</b>	<b>82,149</b>	<b>100.00</b>	<b>\$902,688</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 DETAIL ALLOCATION - WAINWRIGHT

SCHEDULE Z-4  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	1,306	0.91	\$17,415
Treasurer	463	0.32	6,124
Secretary of State	1,434	1.00	19,138
Revenue	1,123	0.79	15,119
Judiciary	27,990	19.59	374,906
Governor	2,623	1.84	35,213
Lt. Governor	1,128	0.79	15,119
Attorney General	9,786	6.85	131,093
Insurance	1,249	0.87	16,650
Economic Development	4,662	3.26	62,389
Health	15,131	10.59	202,667
Labor	11,441	8.01	153,292
Public Safety	2,836	1.99	38,084
Social Services	50,160	35.11	671,922
Corrections	11,531	8.08	154,631
<b>TOTAL</b>	<b>142,863</b>	<b>100.00</b>	<b>\$1,913,762</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 DETAIL ALLOCATION - TRUMAN

SCHEDULE Z-5  
 CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Commissioner of Administration	15,851	3.06	\$129,142
Information Services	49,111	9.49	400,509
Accounting	14,831	2.87	121,123
Facilities Management	12,571	2.43	102,554
Design and Construction	20,183	3.90	164,593
Personnel	19,131	3.70	156,152
Purchasing	11,575	2.24	94,535
General Services	13,602	2.63	110,995
Treasurer	18,027	3.48	146,868
Security	3,161	0.61	25,744
Revenue	193,279	37.35	1,576,294
Auditor	14,058	2.72	114,793
Insurance	36,221	7.00	295,423
Economic Development	61,441	11.87	500,953
Highways	10,442	2.02	85,251
Public Safety	17,934	3.47	146,445
All Other	6,014	1.16	48,957
<b>TOTAL</b>	<b>517,432</b>	<b>100.00</b>	<b>\$4,220,331</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS I  
DETAIL ALLOCATION - MIDTOWN

SCHEDULE Z-6  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	1,920	2.06	\$21,639
Social Services	91,133	97.94	1,028,799
<b>TOTAL</b>	<b>93,053</b>	<b>100.00</b>	<b>\$1,050,438</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS I  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE Z-7  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT	TRUMAN	MIDTOWN
Commissioner of Administration	\$130,669	\$1,527				\$129,142	
Information Services	405,245	4,736				400,509	
Accounting	122,555	1,432				121,123	
Facilities Management	231,370	2,704	23,870	63,188	17,415	102,554	21,639
Design and Construction	166,539	1,946				164,593	
Personnel	157,999	1,847				156,152	
Purchasing	95,653	1,118				94,535	
General Services	112,308	1,313				110,995	
Treasurer	159,379	1,863	4,524		6,124	146,868	
Secretary of State	39,831	466	12,013	8,214	19,138		
Security	26,048	304				25,744	
Revenue	1,957,106	22,874	201,097	141,722	15,119	1,576,294	
Judiciary	379,340	4,434			374,906		
Governor	69,524	813	28,082	5,416	35,213		
Lt. Governor	22,874	267	7,488		15,119		
Auditor	163,292	1,908	22,309	24,282		114,793	
Attorney General	174,932	2,045		41,794	131,093		
Insurance	330,128	3,858	14,197		16,650	295,423	
Economic Development	592,290	6,922	14,353	7,673	62,389	500,953	
Education	28,888	338	28,550				
Health	379,078	4,430	102,655	69,326	202,667		
Highways	86,259	1,008				85,251	
Labor	155,105	1,813			153,292		
Public Safety	292,069	3,414	51,951	52,175	38,084	146,445	
Social Services	3,270,144	38,220	1,042,305	488,898	671,922		1,028,799
Corrections	156,460	1,829			154,631		
All Other	56,325	658	6,710			48,957	
<b>TOTAL</b>	<b>\$9,761,410</b>	<b>\$114,087</b>	<b>\$1,560,104</b>	<b>\$902,688</b>	<b>\$1,913,762</b>	<b>\$4,220,331</b>	<b>\$1,050,438</b>

STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS II  
NATURE AND EXTENT OF SERVICES

The Board of Public Buildings operates and maintains the buildings on Board of Public Buildings I and the following:

St. Joseph Office Building  
Kirkpatrick Information Center  
Mill Creek Building

OA pays the rent for departments occupying space in these buildings based on a cost per square foot.

Indirect costs and building operations costs attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

For purposes of the carry forward allocation, Mill Creek amounts are allocated to "All Other" as they were new in FY 2002.

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS II  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE AA-1  
 CF 2002

	TOTAL	ALLOCATIONS AT CSA LEVEL	SUB-POOL ALLOCATIONS		
			ST JOSEPH	KIRKPATRICK INFORMATION CENTER	MILL CREEK
Salaries & Wages	\$645,449		\$148,494	\$422,507	\$74,448
Percentage Distribution	100.00		23.01	65.46	11.53
Fringe Benefits	260,695		79,994	159,126	21,575
Percentage Distribution	100.00		30.68	61.04	8.28
OTHER COST CATEGORIES (ITEMIZE)					
Departmental Expenditures	1,871,036		377,519	1,017,549	475,968
<b>TOTAL COSTS</b>	<b>2,777,180</b>		<b>606,007</b>	<b>1,599,182</b>	<b>571,991</b>
DEDUCTIONS FROM COSTS					
Equipment Purchases	45,004		20,489	1,799	22,716
Building Depreciation	694,457		52,129	444,828	197,500
Equipment Depreciation	14,410		8,127	2,272	4,011
Land Improvement Depreciation	16,498			16,498	
Other Income	290,607		43,371	240,439	6,797
Admin. Interest	603		61	542	
<b>TOTAL DEDUCTIONS</b>	<b>1,061,579</b>		<b>124,177</b>	<b>706,378</b>	<b>231,024</b>
<b>ALLOCABLE COSTS BY SUB-POOL</b>	<b>1,715,601</b>		<b>481,830</b>	<b>892,804</b>	<b>340,967</b>
FIRST ALLOCATION ADDITIONS: ALLOCATING AGENCY					
Equipment Use	30,769	30,769			
Information Services	2,454	2,454			
Accounting	1,430	1,430			
Purchasing	2,759	2,759			
Treasurer	43	43			
<b>ADDITIONS ALLOCABLE BY CSA</b>	<b>37,455</b>	<b>37,455</b>			
<b>TOTAL FIRST ALLOCATION</b>	<b>1,753,056</b>	<b>37,455</b>			

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS II  
 SCHEDULE OF CSA COSTS TO BE ALLOCATED

SCHEDULE AA-1  
 CF 2002  
 (CONTINUED)

	SUB-POOL ALLOCATIONS			
			KIRKPATRICK	MILL
	TOTAL	ALLOCATIONS	ST JOSEPH	CREEK
		AT CSA LEVEL		
			CENTER	
SECOND ALLOCATION ADDITIONS:				
ALLOCATING AGENCY				
Information Services	28	28		
Accounting	79	79		
Purchasing	80	80		
Treasurer	2	2		
TOTAL SECOND ALLOCATION	189	189		
TOTAL ALLOCATED	\$1,753,245	\$37,644	\$481,830	\$340,967

STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS II  
DETAIL ALLOCATION - ST JOSEPH

SCHEDULE AA-2  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
Facilities Management	1,295	3.86	\$18,599
Revenue	5,797	17.26	83,164
Education	3,048	9.07	43,702
Health	3,240	9.65	46,497
Labor	1,848	5.50	26,501
Public Safety	1,580	4.70	22,646
Social Services	16,782	49.96	240,721
<b>TOTAL</b>	<b>33,590</b>	<b>100.00</b>	<b>\$481,830</b>

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS II  
DETAIL ALLOCATION - KIRKPATRICK  
INFORMATION CENTER

SCHEDULE AA-3  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
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Facilities Management	595	0.45	\$4,018
Secretary of State	132,328	99.55	888,786
TOTAL	132,923	100.00	\$892,804
	=====	=====	=====

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS II  
DETAIL ALLOCATION - MILL CREEK

SCHEDULE AA-4  
CF 2002

BENEFITING AGENCIES	Allocation Units	Allocated Percent	First Allocation
All Other	53,796	100.00	\$340,967
TOTAL	53,796	100.00	\$340,967

ALLOCATION BASIS: Square Footage of Building

SOURCE: Facilities Management Records

STATE OF MISSOURI  
 BOARD OF PUBLIC BUILDINGS II  
 CENTRAL SERVICES AGENCY  
 COST ALLOCATION SUMMARY

SCHEDULE AA-5  
 CF 2002

USER DEPARTMENT	TOTAL	CSA LEVEL	ST JOSEPH	KIRKPATRICK INFORMTAION CENTER	MILL CREEK
Facilities Management	\$23,113	\$496	\$18,599	\$4,018	
Secretary of State	908,288	19,502		888,786	
Revenue	84,989	1,825	83,164		
Education	44,661	959	43,702		
Health	47,517	1,020	46,497		
Labor	27,082	581	26,501		
Public Safety	23,143	497	22,646		
Social Services	246,003	5,282	240,721		
All Other	348,449	7,482			340,967
<b>TOTAL</b>	<b>\$1,753,245</b>	<b>\$37,644</b>	<b>\$481,830</b>	<b>\$892,804</b>	<b>\$340,967</b>