

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2006

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 2006 proposal to establish cost allocations or billings for fiscal year 2008 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 Thomas Sadowski

Name of Official Thomas Sadowski, CGFM, CPA

Title Director, Division of Accounting

Date of Execution June 21, 2007

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2006

Table of Contents

Scope of Plan	i
Fixed Costs for Use in Fiscal Year 2008	Page 1
Calculation of Roll-Forward Adjustments	Page 3
Actual Cost Allocations for Fiscal Year 2006	Tab I
Carry-Forward Allocations for Fiscal Year 2006	Tab II

STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

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 2008.

The fixed allocations for the Fiscal Year 2008 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2004 allocations from the Actual Fiscal Year 2006 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2006 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Facilities Management, Design and Construction
- 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 Technology 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. Jessica Opie, Division of Accounting at (573) 751-1899.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2008
 BASED ON FY 2006 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING USE & BPB	FACILITIES MANAGEMENT	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL
LEGISLATURE	479,551	210,678	609	65,032	---	33,615	---
JUDICIARY	(320,379)	54,136	3,770	933,968	38,983	161,541	---
GOVERNOR	58,077	(21,800)	26	---	81,728	2,462	---
LT GOVERNOR	(15,723)	3,065	4	---	18,062	527	---
AUDITOR	122,626	2,873	92	(2,593)	22,485	5,042	---
ATTORNEY GENERAL	404,103	68,930	381	96,387	8,699	30,603	---
AGRICULTURE	91,925	209,860	167	11,065	53,784	33,888	18,751
INSURANCE	192,987	---	543	68,495	39,041	10,930	8,538
CONSERVATION	---	---	1,996	---	6,058	172,380	---
ECONOMIC DEVELOPMENT	316,195	40,455	1,529	378,216	76,155	100,821	88,203
EDUCATION	179,273	207,435	1,865	1,512,554	68,047	474,329	---
HIGHER ED	---	---	(22,340)	(1,613,067)	66,554	9,088	---
HEALTH	244,057	48,875	1,527	(35,488)	16,796	255,259	132,475
HIGHWAYS	(107,952)	---	6,062	---	109,684	439,010	---
LABOR	167,697	37,602	76	405,482	47,341	88,711	68,130
MENTAL HEALTH	202,160	86,939	8,530	5,899,754	57,491	401,143	596,204
NATURAL RESOURCES	1,087,888	(719,776)	1,622	53,184	70,282	137,592	121,227
PUBLIC SAFETY	285,521	134,061	61,021	1,688,161	70,495	244,877	221,503
SOCIAL SERVICES	1,963,083	1,267,665	7,028	2,139,094	149,032	544,923	654,525
CORRECTIONS	270,125	---	12,164	5,237,690	51,437	462,486	845,692
TOTAL	5,621,214	1,630,998	86,672	16,837,934	1,052,154	3,609,227	2,755,248

Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2008
 BASED ON FY 2006 ACTUAL COSTS WITH CARRY-FORWARD

	PURCHASING	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	INFO TECH SERVICES (3)	TOTAL FIXED FY 08
LEGISLATURE	---	10,645	992	(19,801)	123,608	(63)	---	904,866
JUDICIARY	---	58,027	4,821	396,046	29,089	(282)	---	1,359,720
GOVERNOR	(70)	(2,941)	71	(959)	10,061	9	2,624	129,288
LT GOVERNOR	(2)	565	16	2,148	2,455	---	(3,900)	7,217
AUDITOR	421	2,069	147	33,578	21,397	(27)	---	208,110
ATTORNEY GENERAL	1,148	5,272	892	524,640	65,334	(63)	---	1,206,326
AGRICULTURE	2,194	8,050	963	33,684	38,069	(80)	---	502,320
INSURANCE	5,051	2,988	314	86,247	53,590	---	---	468,724
CONSERVATION	35,008	30,647	4,935	18,669	---	(198)	---	269,495
ECONOMIC DEVELOPMENT	44,198	24,519	2,883	120,743	74,535	(105)	---	1,268,347
EDUCATION	11,657	37,555	12,990	62,943	113,035	(2,567)	---	2,679,116
HIGHER ED	9,229	(204,341)	254	11,392	---	(1,938)	---	(1,745,169)
HEALTH	170,179	23,936	7,111	256,765	26,365	2,632	---	1,150,489
HIGHWAYS	---	93,838	11,099	13,595	187,569	(1,895)	---	751,010
LABOR	12,559	13,089	2,520	175,774	641	(436)	---	1,019,186
MENTAL HEALTH	198,857	122,364	11,854	89,720	---	(658)	---	7,674,358
NATURAL RESOURCES	31,653	28,296	3,683	128,807	(51,603)	(474)	---	892,381
PUBLIC SAFETY	130,955	66,631	7,189	160,076	31,054	1,436	---	3,102,980
SOCIAL SERVICES	303,294	109,078	33,873	331,670	105,138	(1,693)	---	7,606,710
CORRECTIONS	381,815	136,648	13,495	503,772	---	(1,092)	---	7,914,232
TOTAL	1,338,146	566,935	120,102	2,929,509	830,337	(7,494)	(1,276)	37,369,706

37,369,706

Notes:

(2) Risk management administration, mail services, and administrative services to the Office of Administration.

(3) Information Technology Services Cost Pool was added back in this year because Office Automation moved from Commissioner of Administration.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 3

BUILDING USE & BPB	2006 CARRY-FORWARD	2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
LEGISLATURE	505,159	530,767	(25,608)	505,159	479,551
JUDICIARY	46,561	413,501	(366,940)	46,561	(320,379)
GOVERNOR	42,180	104,887	(62,707)	120,784	58,077
LT GOVERNOR	7,740	31,203	(23,463)	7,740	(15,723)
AUDITOR	71,083	210,415	(139,332)	261,958	122,626
ATTORNEY GENERAL	133,254	241,721	(108,467)	512,570	404,103
AGRICULTURE	88,562	85,199	3,363	88,562	91,925
INSURANCE	152,149	432,028	(279,879)	472,866	192,987
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	295,650	841,672	(546,022)	862,217	316,195
EDUCATION	166,302	211,154	(44,852)	224,125	179,273
HIGHER ED	---	---	---	---	---
HEALTH	191,969	680,647	(488,678)	732,735	244,057
HIGHWAYS	---	107,952	(107,952)	---	(107,952)
LABOR	46,386	192,686	(146,300)	313,997	167,697
MENTAL HEALTH	125,308	110,908	14,400	187,760	202,160
NATURAL RESOURCES	99,658	241,552	(141,894)	1,229,782	1,087,888
PUBLIC SAFETY	267,451	518,638	(251,187)	536,708	285,521
SOCIAL SERVICES	1,060,935	3,960,057	(2,899,122)	4,862,205	1,963,083
CORRECTIONS	141,082	497,765	(356,683)	626,808	270,125
TOTAL	3,441,429	9,412,752	(5,971,323)	11,592,537	5,621,214

NOTES: The carry-forward only includes use charges in lieu of depreciation for Building Use I, II, III, IV, and V cost pools.
The operation and maintenance costs of the Board of Public Buildings I and II cost pools were allocated to "All Other" since these costs will be direct billed in Fiscal Year 2007.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 4

FACILITIES MANAGEMENT, DESIGN & CONSTRUCTION	PENROSE		2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
	2006 CARRY-FORWARD	FAMILY CENTER ADJUSTMENT				
LEGISLATURE	---	---	1,711,977	(1,711,977)	1,922,655	210,678
JUDICIARY	---	---	343,630	(343,630)	397,766	54,136
GOVERNOR	---	---	301,349	(301,349)	279,549	(21,800)
LT GOVERNOR	---	---	26,395	(26,395)	29,460	3,065
AUDITOR	---	---	17,079	(17,079)	19,952	2,873
ATTORNEY GENERAL	---	---	602,767	(602,767)	671,697	68,930
AGRICULTURE	---	---	656,139	(656,139)	865,999	209,860
INSURANCE	---	---	---	---	---	---
CONSERVATION	---	---	---	---	---	---
ECONOMIC DEVELOPMENT	---	---	260,204	(260,204)	300,659	40,455
EDUCATION	---	---	873,208	(873,208)	1,080,643	207,435
HIGHER ED	---	---	---	---	---	---
HEALTH	---	---	345,736	(345,736)	394,611	48,875
HIGHWAYS	---	---	---	---	---	---
LABOR	---	---	252,926	(252,926)	290,528	37,602
MENTAL HEALTH	---	---	548,967	(548,967)	635,906	86,939
NATURAL RESOURCES	---	---	1,185,902	(1,185,902)	466,126	(719,776)
PUBLIC SAFETY	---	---	3,629	(3,629)	137,690	134,061
SOCIAL SERVICES	335,371	223,129	1,544,959	(986,459)	2,254,124	1,267,665
CORRECTIONS	---	---	---	---	---	---
TOTAL	335,371	223,129	8,674,867	(8,116,367)	9,747,365	1,630,998

NOTES: In FY05 an adjustment was made to Facilities Management to back out operation and maintenance costs of the state owned buildings in the facilities manager cost pool, since these costs will be direct billed in Fiscal Year 2007. The costs of the Penrose Family Center (Prince Hall) was accidentally backed out as well. Therefore, these costs are being added back in this year.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INSURANCE	2006 CARRY-FORWARD	2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
LEGISLATURE	558	507	51	558	609
JUDICIARY	3,275	2,780	495	3,275	3,770
GOVERNOR	25	24	1	25	26
LT GOVERNOR	5	6	(1)	5	4
AUDITOR	98	104	(6)	98	92
ATTORNEY GENERAL	349	317	32	349	381
AGRICULTURE	489	811	(322)	489	167
INSURANCE	473	403	70	473	543
CONSERVATION	1,691	1,386	305	1,691	1,996
ECONOMIC DEVELOPMENT	1,335	1,141	194	1,335	1,529
EDUCATION	2,055	2,245	(190)	2,055	1,865
HIGHER ED	469	23,278	(22,809)	469	(22,340)
HEALTH	1,512	1,497	15	1,512	1,527
HIGHWAYS	5,438	4,814	624	5,438	6,062
LABOR	787	1,498	(711)	787	76
MENTAL HEALTH	8,135	7,740	395	8,135	8,530
NATURAL RESOURCES	1,725	1,828	(103)	1,725	1,622
PUBLIC SAFETY	90,910	120,799	(29,889)	90,910	61,021
SOCIAL SERVICES	6,814	6,600	214	6,814	7,028
CORRECTIONS	10,710	9,256	1,454	10,710	12,164
TOTAL	136,853	187,034	(50,181)	136,853	86,672

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

WORKERS' COMP	2006 CARRY-FORWARD	2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
LEGISLATURE	48,362	31,692	16,670	48,362	65,032
JUDICIARY	1,068,194	1,202,420	(134,226)	1,068,194	933,968
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	2,593	(2,593)	---	(2,593)
ATTORNEY GENERAL	53,830	11,273	42,557	53,830	96,387
AGRICULTURE	34,604	58,143	(23,539)	34,604	11,065
INSURANCE	37,656	6,817	30,839	37,656	68,495
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	264,616	151,016	113,600	264,616	378,216
EDUCATION	963,456	414,358	549,098	963,456	1,512,554
HIGHER ED	2,548	1,618,163	(1,615,615)	2,548	(1,613,067)
HEALTH	189,228	413,944	(224,716)	189,228	(35,488)
HIGHWAYS	---	---	---	---	---
LABOR	395,860	386,238	9,622	395,860	405,482
MENTAL HEALTH	6,240,916	6,582,078	(341,162)	6,240,916	5,899,754
NATURAL RESOURCES	400,650	748,116	(347,466)	400,650	53,184
PUBLIC SAFETY	1,440,698	1,193,235	247,463	1,440,698	1,688,161
SOCIAL SERVICES	2,248,393	2,357,692	(109,299)	2,248,393	2,139,094
CORRECTIONS	5,347,085	5,456,480	(109,395)	5,347,085	5,237,690
TOTAL	18,736,096	20,634,258	(1,898,162)	18,736,096	16,837,934

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 7

BUDGET & PLANNING	2006 CARRY-FORWARD	2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
LEGISLATURE	---	---	---	---	---
JUDICIARY	35,134	32,753	2,381	36,602	38,983
GOVERNOR	60,009	40,798	19,211	62,517	81,728
LT GOVERNOR	10,187	2,738	7,449	10,613	18,062
AUDITOR	16,955	12,134	4,821	17,664	22,485
ATTORNEY GENERAL	6,264	4,090	2,174	6,525	8,699
AGRICULTURE	45,429	38,973	6,456	47,328	53,784
INSURANCE	25,379	12,777	12,602	26,439	39,041
CONSERVATION	7,884	10,039	(2,155)	8,213	6,058
ECONOMIC DEVELOPMENT	74,480	75,917	(1,437)	77,592	76,155
EDUCATION	88,735	113,131	(24,396)	92,443	68,047
HIGHER ED	61,881	59,794	2,087	64,467	66,554
HEALTH	53,817	93,087	(39,270)	56,066	16,796
HIGHWAYS	81,895	57,529	24,366	85,318	109,684
LABOR	40,138	34,612	5,526	41,815	47,341
MENTAL HEALTH	72,788	91,127	(18,339)	75,830	57,491
NATURAL RESOURCES	59,469	51,141	8,328	61,954	70,282
PUBLIC SAFETY	82,435	97,820	(15,385)	85,880	70,495
SOCIAL SERVICES	155,763	169,004	(13,241)	162,273	149,032
CORRECTIONS	55,437	61,754	(6,317)	57,754	51,437
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TOTAL	1,034,079	1,059,218	(25,139)	1,077,293	1,052,154
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

ACCOUNTING & PAYROLL	2006 CARRY-FORWARD	2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
LEGISLATURE	25,034	17,433	7,601	26,014	33,615
JUDICIARY	115,352	73,682	41,670	119,871	161,541
GOVERNOR	1,811	1,231	580	1,882	2,462
LT GOVERNOR	378	244	134	393	527
AUDITOR	4,217	3,557	660	4,382	5,042
ATTORNEY GENERAL	21,684	13,615	8,069	22,534	30,603
AGRICULTURE	28,144	23,502	4,642	29,246	33,888
INSURANCE	8,996	7,415	1,581	9,349	10,930
CONSERVATION	136,362	105,686	30,676	141,704	172,380
ECONOMIC DEVELOPMENT	81,018	64,389	16,629	84,192	100,821
EDUCATION	433,043	408,723	24,320	450,009	474,329
HIGHER ED	7,620	6,450	1,170	7,918	9,088
HEALTH	212,398	177,858	34,540	220,719	255,259
HIGHWAYS	526,037	633,671	(107,634)	546,644	439,010
LABOR	71,490	57,069	14,421	74,290	88,711
MENTAL HEALTH	298,758	208,075	90,683	310,460	401,143
NATURAL RESOURCES	139,059	145,974	(6,915)	144,507	137,592
PUBLIC SAFETY	183,438	129,185	54,253	190,624	244,877
SOCIAL SERVICES	429,523	330,949	98,574	446,349	544,923
CORRECTIONS	373,040	298,207	74,833	387,653	462,486
TOTAL	3,097,402	2,706,915	390,487	3,218,740	3,609,227

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 9

PERSONNEL	2006 CARRY-FORWARD	2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	26,563	35,586	(9,023)	27,774	18,751
INSURANCE	11,272	14,520	(3,248)	11,786	8,538
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	114,683	146,390	(31,707)	119,910	88,203
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	172,515	220,418	(47,903)	180,378	132,475
HIGHWAYS	---	---	---	---	---
LABOR	87,532	110,923	(23,391)	91,521	68,130
MENTAL HEALTH	788,568	1,016,874	(228,306)	824,510	596,204
NATURAL RESOURCES	157,125	200,185	(43,060)	164,287	121,227
PUBLIC SAFETY	221,622	231,843	(10,221)	231,724	221,503
SOCIAL SERVICES	803,173	988,429	(185,256)	839,781	654,525
CORRECTIONS	1,068,904	1,340,836	(271,932)	1,117,624	845,692
TOTAL	3,451,957	4,306,004	(854,047)	3,609,295	2,755,248

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 10

PURCHASING	2006 CARRY-FORWARD	2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	2	74	(72)	2	(70)
LT GOVERNOR	---	2	(2)	---	(2)
AUDITOR	515	619	(104)	525	421
ATTORNEY GENERAL	2,334	3,566	(1,232)	2,380	1,148
AGRICULTURE	4,816	7,531	(2,715)	4,909	2,194
INSURANCE	4,085	3,198	887	4,164	5,051
CONSERVATION	43,933	53,703	(9,770)	44,778	35,008
ECONOMIC DEVELOPMENT	52,312	61,433	(9,121)	53,319	44,198
EDUCATION	153,833	298,969	(145,136)	156,793	11,657
HIGHER ED	21,427	34,037	(12,610)	21,839	9,229
HEALTH	180,714	194,727	(14,013)	184,192	170,179
HIGHWAYS	---	---	---	---	---
LABOR	12,578	12,839	(261)	12,820	12,559
MENTAL HEALTH	194,373	193,630	743	198,114	198,857
NATURAL RESOURCES	34,861	38,740	(3,879)	35,532	31,653
PUBLIC SAFETY	119,740	110,829	8,911	122,044	130,955
SOCIAL SERVICES	300,987	304,473	(3,486)	306,780	303,294
CORRECTIONS	413,485	453,112	(39,627)	421,442	381,815
TOTAL	1,539,995	1,771,482	(231,487)	1,569,633	1,338,146

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 11

GENERAL SERVICES	2006 CARRY-FORWARD	2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
LEGISLATURE	7,962	20,232	(12,270)	22,915	10,645
JUDICIARY	46,637	38,404	8,233	49,794	58,027
GOVERNOR	362	3,698	(3,336)	395	(2,941)
LT GOVERNOR	74	3,749	(3,675)	4,240	565
AUDITOR	1,403	8,127	(6,724)	8,793	2,069
ATTORNEY GENERAL	4,539	3,935	604	4,668	5,272
AGRICULTURE	4,848	3,615	1,233	6,817	8,050
INSURANCE	2,126	8,676	(6,550)	9,538	2,988
CONSERVATION	24,132	18,303	5,829	24,818	30,647
ECONOMIC DEVELOPMENT	17,870	19,081	(1,211)	25,730	24,519
EDUCATION	28,905	21,076	7,829	29,726	37,555
HIGHER ED	712	207,617	(206,905)	2,564	(204,341)
HEALTH	20,932	18,523	2,409	21,527	23,936
HIGHWAYS	77,604	63,576	14,028	79,810	93,838
LABOR	11,226	9,682	1,544	11,545	13,089
MENTAL HEALTH	104,011	88,615	15,396	106,968	122,364
NATURAL RESOURCES	23,122	18,605	4,517	23,779	28,296
PUBLIC SAFETY	53,834	50,679	3,155	63,476	66,631
SOCIAL SERVICES	93,487	80,552	12,935	96,143	109,078
CORRECTIONS	119,436	105,619	13,817	122,831	136,648
TOTAL	643,222	792,364	(149,142)	716,077	566,935

NOTES: Mail Services will be direct billed starting in FY08, therefore the cost pool was allocated to "All Other."

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 12

TREASURER DISBURSEMENTS	2006 CARRY-FORWARD	2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
LEGISLATURE	772	582	190	802	992
JUDICIARY	3,593	2,502	1,091	3,730	4,821
GOVERNOR	55	41	14	57	71
LT GOVERNOR	12	8	4	12	16
AUDITOR	131	120	11	136	147
ATTORNEY GENERAL	660	453	207	685	892
AGRICULTURE	851	771	80	883	963
INSURANCE	275	246	29	285	314
CONSERVATION	4,121	3,465	656	4,279	4,935
ECONOMIC DEVELOPMENT	2,455	2,121	334	2,549	2,883
EDUCATION	12,875	13,252	(377)	13,367	12,990
HIGHER ED	228	211	17	237	254
HEALTH	6,358	5,848	510	6,601	7,111
HIGHWAYS	15,857	21,221	(5,364)	16,463	11,099
LABOR	2,156	1,875	281	2,239	2,520
MENTAL HEALTH	9,271	7,043	2,228	9,626	11,854
NATURAL RESOURCES	4,198	4,874	(676)	4,359	3,683
PUBLIC SAFETY	5,644	4,315	1,329	5,860	7,189
SOCIAL SERVICES	31,693	30,725	968	32,905	33,873
CORRECTIONS	11,537	10,020	1,517	11,978	13,495
TOTAL	112,742	109,693	3,049	117,053	120,102

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 13

RECORDS MANAGEMENT	2006 CARRY-FORWARD	2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
LEGISLATURE	---	19,801	(19,801)	---	(19,801)
JUDICIARY	407,479	426,783	(19,304)	415,350	396,046
GOVERNOR	28	1,016	(988)	29	(959)
LT GOVERNOR	2,308	2,513	(205)	2,353	2,148
AUDITOR	41,439	50,100	(8,661)	42,239	33,578
ATTORNEY GENERAL	549,326	584,622	(35,296)	559,936	524,640
AGRICULTURE	34,192	35,360	(1,168)	34,852	33,684
INSURANCE	105,500	126,791	(21,291)	107,538	86,247
CONSERVATION	16,774	15,203	1,571	17,098	18,669
ECONOMIC DEVELOPMENT	120,050	121,676	(1,626)	122,369	120,743
EDUCATION	77,296	93,142	(15,846)	78,789	62,943
HIGHER ED	18,775	26,520	(7,745)	19,137	11,392
HEALTH	275,663	299,886	(24,223)	280,988	256,765
HIGHWAYS	24,049	34,968	(10,919)	24,514	13,595
LABOR	216,764	261,941	(45,177)	220,951	175,774
MENTAL HEALTH	89,859	91,734	(1,875)	91,595	89,720
NATURAL RESOURCES	136,656	147,145	(10,489)	139,296	128,807
PUBLIC SAFETY	172,485	188,226	(15,741)	175,817	160,076
SOCIAL SERVICES	526,844	732,194	(205,350)	537,020	331,670
CORRECTIONS	505,285	516,557	(11,272)	515,044	503,772
TOTAL	3,320,772	3,776,178	(455,406)	3,384,915	2,929,509

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 14

SECURITY	2006 CARRY-FORWARD	2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
LEGISLATURE	152,842	184,184	(31,342)	154,950	123,608
JUDICIARY	23,245	17,721	5,524	23,565	29,089
GOVERNOR	10,189	10,458	(269)	10,330	10,061
LT GOVERNOR	2,229	2,034	195	2,260	2,455
AUDITOR	28,658	36,314	(7,656)	29,053	21,397
ATTORNEY GENERAL	56,679	48,806	7,873	57,461	65,334
AGRICULTURE	36,937	36,314	623	37,446	38,069
INSURANCE	46,808	40,671	6,137	47,453	53,590
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	68,461	63,331	5,130	69,405	74,535
EDUCATION	109,218	106,908	2,310	110,725	113,035
HIGHER ED	---	---	---	---	---
HEALTH	24,200	22,369	1,831	24,534	26,365
HIGHWAYS	177,679	170,239	7,440	180,129	187,569
LABOR	318	---	318	323	641
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	25,155	102,260	(77,105)	25,502	(51,603)
PUBLIC SAFETY	30,568	30,504	64	30,990	31,054
SOCIAL SERVICES	101,258	98,774	2,484	102,654	105,138
CORRECTIONS	---	---	---	---	---
TOTAL	894,444	970,887	(76,443)	906,780	830,337

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 15

REVENUE CASHIER	2006 CARRY-FORWARD	2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
LEGISLATURE	336	736	(400)	337	(63)
JUDICIARY	1,836	3,961	(2,125)	1,843	(282)
GOVERNOR	29	49	(20)	29	9
LT GOVERNOR	6	12	(6)	6	---
AUDITOR	70	167	(97)	70	(27)
ATTORNEY GENERAL	148	360	(212)	149	(63)
AGRICULTURE	111	302	(191)	111	(80)
INSURANCE	---	---	---	---	---
CONSERVATION	692	1,584	(892)	694	(198)
ECONOMIC DEVELOPMENT	189	484	(295)	190	(105)
EDUCATION	7,909	18,415	(10,506)	7,939	(2,567)
HIGHER ED	8,909	19,789	(10,880)	8,942	(1,938)
HEALTH	2,390	2,158	232	2,400	2,632
HIGHWAYS	1,893	5,688	(3,795)	1,900	(1,895)
LABOR	188	813	(625)	189	(436)
MENTAL HEALTH	5,803	12,285	(6,482)	5,824	(658)
NATURAL RESOURCES	816	2,109	(1,293)	819	(474)
PUBLIC SAFETY	2,011	2,593	(582)	2,018	1,436
SOCIAL SERVICES	14,110	29,965	(15,855)	14,162	(1,693)
CORRECTIONS	5,752	12,618	(6,866)	5,774	(1,092)
TOTAL	53,198	114,088	(60,890)	53,396	(7,494)

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INFORMATION TECHNOLOGY SERVICES	2006 CARRY-FORWARD	2004 ACTUAL	CARRY-FORWARD ADJUSTMENT	2006 ACTUAL	FIXED FY 08
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	32,674	(32,674)	35,298	2,624
LT GOVERNOR	---	10,318	(10,318)	6,418	(3,900)
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	---	---	---	---	---
INSURANCE	---	---	---	---	---
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	---	---	---	---	---
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	---	---	---	---	---
HIGHWAYS	---	---	---	---	---
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	---	---	---	---	---
PUBLIC SAFETY	---	---	---	---	---
SOCIAL SERVICES	---	---	---	---	---
CORRECTIONS	---	---	---	---	---
TOTAL	0	42,992	(42,992)	41,716	(1,276)

NOTES: Information Technology Services Cost Pool was added back in this year because Office Automation moved from Commissioner of Administration.

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS

	<u>SCHEDULE</u>
SUMMARY DATA.....	A.001
 BUILDING USE I	
Nature and Extent of Services	1
Total Costs to be Allocated	1.2
Costs to be Allocated by Activity (Cost Pool)	1.3
Detail Activity Allocation - Broadway	1.4.1
Detail Activity Allocation - Capitol	1.4.2
Detail Activity Allocation - Truman	1.4.3
Detail Activity Allocation - Supreme Court	1.4.4
Detail Activity Allocation - Springfield	1.4.5
Cost Allocation Summary	1.5
 BUILDING USE II	
Nature and Extent of Services	2
Total Costs to be Allocated	2.2
Costs to be Allocated by Activity (Cost Pool)	2.3
Detail Activity Allocation - Wainwright	2.4.1
Detail Activity Allocation - Midtown	2.4.2
Detail Activity Allocation - Jefferson	2.4.3
Detail Activity Allocation - National Guard Complex	2.4.4
Detail Activity Allocation - EDP/Health Lab	2.4.5
Cost Allocation Summary	2.5
 BUILDING USE III	
Nature and Extent of Services	3
Total Costs to be Allocated	3.2
Costs to be Allocated by Activity (Cost Pool)	3.3
Detail Activity Allocation - Mo. Blvd.	3.4.1
Detail Activity Allocation - Fletcher Daniels	3.4.2
Detail Activity Allocation - St. Joseph	3.4.3
Detail Activity Allocation - Kirkpatrick Information Center ...	3.4.4
Detail Activity Allocation - DEQ Lab	3.4.5
Cost Allocation Summary	3.5
 BUILDING USE IV	
Nature and Extent of Services	4
Total Costs to be Allocated	4.2
Costs to be Allocated by Activity (Cost Pool)	4.3
Detail Activity Allocation - Professional Registration	4.4.1
Detail Activity Allocation - Mental Health	4.4.2
Detail Activity Allocation - Howerton	4.4.3
Detail Activity Allocation - D&C Warehouse	4.4.4
Detail Activity Allocation - Penrose Family Center	4.4.5
Cost Allocation Summary	4.5

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

	<u>SCHEDULE</u>
BUILDING USE V	
Nature and Extent of Services	5
Total Costs to be Allocated	5.2
Costs to be Allocated by Activity (Cost Pool)	5.3
Detail Activity Allocation - Ag Feed/Seed Lab	5.4.1
Detail Activity Allocation - Mill Creek	5.4.2
Detail Activity Allocation - Lewis and Clark	5.4.3
Cost Allocation Summary	5.5
EQUIPMENT USE	
Nature and Extent of Services	6
Total Costs to be Allocated	6.2
Costs to be Allocated by Activity (Cost Pool)	6.3
Detail Activity Allocation - Equipment Use	6.4.1
Detail Activity Allocation - BPB Equipment	6.4.2
Cost Allocation Summary	6.5
RETIREMENT/GROUP INSURANCE	
Nature and Extent of Services	7
Total Costs to be Allocated	7.2
Costs to be Allocated by Activity (Cost Pool)	7.3
Detail Activity Allocation - Retirement/Group Insurance	7.4.1
Cost Allocation Summary	7.5
OASDHI	
Nature and Extent of Services	8
Total Costs to be Allocated	8.2
Costs to be Allocated by Activity (Cost Pool)	8.3
Detail Activity Allocation - OASDHI	8.4.1
Cost Allocation Summary	8.5
BUILDING RENTAL	
Nature and Extent of Services	9
Total Costs to be Allocated	9.2
Costs to be Allocated by Activity (Cost Pool)	9.3
Detail Activity Allocation - Building Rental	9.4.1
Cost Allocation Summary	9.5
WORKERS' COMPENSATION	
Nature and Extent of Services	10
Total Costs to be Allocated	10.2
Costs to be Allocated by Activity (Cost Pool)	10.3
Detail Activity Allocation - Workers' Compensation	10.4.1
Cost Allocation Summary	10.5

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

	<u>SCHEDULE</u>
UNEMPLOYMENT COMPENSATION	
Nature and Extent of Services	11
Total Costs to be Allocated	11.2
Costs to be Allocated by Activity (Cost Pool)	11.3
Detail Activity Allocation - Unemployment Compensation	11.4.1
Cost Allocation Summary	11.5
INSURANCE	
Nature and Extent of Services	12
Total Costs to be Allocated	12.2
Costs to be Allocated by Activity (Cost Pool)	12.3
Detail Activity Allocation - Auto Claim	12.4.1
Detail Activity Allocation - Aircraft Liability	12.4.2
Detail Activity Allocation - Surety Bonds	12.4.3
Detail Activity Allocation - Specific Bonds	12.4.4
Cost Allocation Summary	12.5
BOARD OF PUBLIC BUILDINGS I	
Nature and Extent of Services	13
Total Costs to be Allocated	13.2
Costs to be Allocated by Activity (Cost Pool)	13.3
Detail Activity Allocation - Fletcher Daniels	13.4.1
Detail Activity Allocation - Springfield	13.4.2
Detail Activity Allocation - Wainwright	13.4.3
Detail Activity Allocation - Truman	13.4.4
Detail Activity Allocation - Midtown	13.4.5
Cost Allocation Summary	13.5
BOARD OF PUBLIC BUILDINGS II	
Nature and Extent of Services	14
Total Costs to be Allocated	14.2
Costs to be Allocated by Activity (Cost Pool)	14.3
Detail Activity Allocation - St. Joseph	14.4.1
Detail Activity Allocation - Kirkpatrick Information Center ...	14.4.2
Detail Activity Allocation - Mill Creek	14.4.3
Detail Activity Allocation - Lewis and Clark	14.4.4
Cost Allocation Summary	14.5
COMMISSIONER OF ADMINISTRATION	
Nature and Extent of Services	15
Total Costs to be Allocated	15.2
Costs to be Allocated by Activity (Cost Pool)	15.3
Detail Activity Allocation - Departmental	15.4.1
Detail Activity Allocation - General Government	15.4.2
Cost Allocation Summary	15.5

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

	<u>SCHEDULE</u>
INFORMATION TECHNOLOGY SERVICES	
Nature and Extent of Services	16
Total Costs to be Allocated	16.2
Costs to be Allocated by Activity (Cost Pool)	16.3
Detail Activity Allocation - System Development	16.4.1
Detail Activity Allocation - Office Automation	16.4.2
Detail Activity Allocation - Section II	16.4.3
Cost Allocation Summary	16.5
BUDGET AND PLANNING	
Nature and Extent of Services	17
Total Costs to be Allocated	17.2
Costs to be Allocated by Activity (Cost Pool)	17.3
Detail Activity Allocation - Budget & Planning	17.4.1
Detail Activity Allocation - General Government	17.4.2
Cost Allocation Summary	17.5
ACCOUNTING	
Nature and Extent of Services	18
Total Costs to be Allocated	18.2
Costs to be Allocated by Activity (Cost Pool)	18.3
Detail Activity Allocation - Payroll	18.4.1
Detail Activity Allocation - Accounting	18.4.2
Detail Activity Allocation - General Government	18.4.3
Cost Allocation Summary	18.5
FACILITIES MANAGEMENT, DESIGN AND CONSTRUCTION	
Nature and Extent of Services	19
Total Costs to be Allocated	19.2
Costs to be Allocated by Activity (Cost Pool)	19.3
Detail Activity Allocation - Facilities Manager	19.4.1
Detail Activity Allocation - Penrose Family Center	19.4.2
Detail Activity Allocation - Section II	19.4.3
Detail Activity Allocation - Other	19.4.4
Cost Allocation Summary	19.5
PERSONNEL	
Nature and Extent of Services	20
Total Costs to be Allocated	20.2
Costs to be Allocated by Activity (Cost Pool)	20.3
Detail Activity Allocation - Personnel Services	20.4.1
Detail Activity Allocation - Section II	20.4.2
Cost Allocation Summary	20.5

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

	<u>SCHEDULE</u>
PURCHASING	
Nature and Extent of Services	21
Total Costs to be Allocated	21.2
Costs to be Allocated by Activity (Cost Pool)	21.3
Detail Activity Allocation - Operating	21.4.1
Detail Activity Allocation - Surplus Property	21.4.2
Cost Allocation Summary	21.5
GENERAL SERVICES	
Nature and Extent of Services	22
Total Costs to be Allocated	22.2
Costs to be Allocated by Activity (Cost Pool)	22.3
Detail Activity Allocation - Risk Management	22.4.1
Detail Activity Allocation - Mail Services	22.4.2
Detail Activity Allocation - Section II	22.4.3
Detail Activity Allocation - Other	22.4.4
Cost Allocation Summary	22.5
TREASURER	
Nature and Extent of Services	23
Total Costs to be Allocated	23.2
Costs to be Allocated by Activity (Cost Pool)	23.3
Detail Activity Allocation - Disbursements	23.4.1
Detail Activity Allocation - General Government	23.4.2
Cost Allocation Summary	23.5
SECRETARY OF STATE	
Nature and Extent of Services	24
Total Costs to be Allocated	24.2
Costs to be Allocated by Activity (Cost Pool)	24.3
Detail Activity Allocation - Records Management	24.4.1
Detail Activity Allocation - General Government	24.4.2
Cost Allocation Summary	24.5
SECURITY	
Nature and Extent of Services	25
Total Costs to be Allocated	25.2
Costs to be Allocated by Activity (Cost Pool)	25.3
Detail Activity Allocation - Security	25.4.1
Cost Allocation Summary	25.5

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

	<u>SCHEDULE</u>
REVENUE	
Nature and Extent of Services	26
Total Costs to be Allocated	26.2
Costs to be Allocated by Activity (Cost Pool)	26.3
Detail Activity Allocation - Cashier	26.4.1
Detail Activity Allocation - General Government	26.4.2
Cost Allocation Summary	26.5

MAXIMUS
Allocated Costs By Department

Grantee Departments	BUILDING USE I	BUILDING USE II	BUILDING USE III	BUILDING USE IV	BUILDING USE V	EQUIPMENT USE	RETIREMENT/GROUP
LEGISLATURE	505,159.48	0.00	0.00	0.00	0.00	0.00	0.00
JUDICIARY	46,561.09	0.00	0.00	0.00	0.00	0.00	0.00
GOVERNOR	26,284.00	10,135.91	5,760.08	0.00	0.00	0.00	0.00
LT. GOVERNOR	7,740.24	0.00	0.00	0.00	0.00	0.00	0.00
AUDITOR	57,003.53	9,408.89	4,670.27	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	73,867.02	37,464.65	21,922.02	0.00	0.00	0.00	0.00
AGRICULTURE	0.00	0.00	46,777.00	0.00	41,785.00	0.00	0.00
INSURANCE	145,147.17	4,164.85	2,837.30	0.00	0.00	0.00	0.00
CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	213,740.63	11,269.78	20,889.19	49,750.00	0.00	0.00	0.00
EDUCATION	0.00	148,028.43	18,273.58	0.00	0.00	0.00	0.00
HIGHER EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH	22,726.04	111,578.35	10,419.66	0.00	47,244.97	0.00	0.00
HIGHWAYS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	39,379.34	7,006.47	0.00	0.00	0.00	0.00
MENTAL HEALTH	1,082.41	0.00	18,570.18	105,656.00	0.00	0.00	0.00
NATURAL RESOURCES	10,094.82	20,256.55	69,307.00	0.00	437,643.00	0.00	0.00
PUBLIC SAFETY	67,055.19	182,411.51	17,984.04	0.00	0.00	0.00	0.00
SOCIAL SERVICES	143,144.69	419,851.43	253,665.67	244,273.00	0.00	0.00	0.00
CORRECTIONS	0.00	37,660.87	0.00	0.00	103,421.03	0.00	0.00
ALL OTHER	47,986.08	0.00	0.00	0.00	0.00	0.00	0.00
SubTotal	1,367,592.39	1,031,610.56	498,082.46	399,679.00	630,094.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,367,592.39	1,031,610.56	498,082.46	399,679.00	630,094.00	0.00	0.00



MAXIMUS
Allocated Costs By Department

Detail

Grantee Departments	OASDHI	BUILDING RENTAL	WORKER'S	UNEMPLOYMENT	INSURANCE	BOARD OF PUBLIC	BOARD OF PUBLIC
LEGISLATURE	0.00	0.00	48,361.75	0.00	557.96	0.00	0.00
JUDICIARY	0.00	0.00	1,068,193.85	0.00	3,274.99	0.00	0.00
GOVERNOR	0.00	0.00	0.00	0.00	25.33	78,604.26	0.00
LT. GOVERNOR	0.00	0.00	0.00	0.00	5.21	0.00	0.00
AUDITOR	0.00	0.00	0.00	0.00	98.33	190,874.77	0.00
ATTORNEY GENERAL	0.00	0.00	53,829.81	0.00	349.43	379,315.48	0.00
AGRICULTURE	0.00	0.00	34,604.26	0.00	489.11	0.00	0.00
INSURANCE	0.00	0.00	37,656.36	0.00	472.99	320,716.96	0.00
CONSERVATION	0.00	0.00	0.00	0.00	1,691.00	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	0.00	264,616.59	0.00	1,335.18	566,567.28	0.00
EDUCATION	0.00	0.00	963,455.63	0.00	2,054.53	22,357.28	35,465.63
HIGHER EDUCATION	0.00	0.00	2,547.71	0.00	468.68	0.00	0.00
HEALTH	0.00	0.00	189,227.74	0.00	1,512.37	397,456.58	143,309.29
HIGHWAYS	0.00	0.00	0.00	0.00	5,438.02	0.00	0.00
LABOR	0.00	0.00	395,859.97	0.00	786.65	247,326.34	20,284.90
MENTAL HEALTH	0.00	0.00	6,240,916.19	0.00	8,134.79	8,688.18	53,763.75
NATURAL RESOURCES	0.00	0.00	400,649.59	0.00	1,724.74	0.00	692,481.13
PUBLIC SAFETY	0.00	0.00	1,440,698.46	0.00	90,909.46	250,618.40	18,638.39
SOCIAL SERVICES	0.00	0.00	2,248,393.05	0.00	6,814.26	3,634,061.40	167,207.64
CORRECTIONS	0.00	0.00	5,347,085.28	0.00	10,710.40	236,533.27	249,193.35
ALL OTHER	0.00	0.00	2,160,328.65	0.00	12,664.05	77,636.76	0.00
SubTotal	0.00	0.00	20,896,424.89	0.00	149,517.48	6,410,756.96	1,380,344.08
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	20,896,424.89	0.00	149,517.48	6,410,756.96	1,380,344.08



MAXIMUS
Allocated Costs By Department

Grantee Departments	COMM. OF ADMIN.	INFORMATION	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG.,	PERSONNEL	PURCHASING
LEGISLATURE	0.00	0.00	0.00	26,014.46	1,922,654.90	0.00	0.00
JUDICIARY	0.00	0.00	36,602.28	119,870.86	397,766.04	0.00	0.00
GOVERNOR	0.00	35,298.11	62,516.42	1,881.52	279,548.68	0.00	1.98
LT. GOVERNOR	0.00	6,417.84	10,613.17	393.19	29,459.59	0.00	0.00
AUDITOR	0.00	0.00	17,663.61	4,381.81	19,951.81	0.00	524.71
ATTORNEY GENERAL	0.00	0.00	6,525.41	22,534.02	671,697.04	0.00	2,379.40
AGRICULTURE	0.00	0.00	47,327.97	29,246.17	865,998.94	27,774.07	4,908.65
INSURANCE	0.00	0.00	26,439.16	9,348.63	0.00	11,786.03	4,163.76
CONSERVATION	0.00	0.00	8,213.01	141,703.82	0.00	0.00	44,778.22
ECONOMIC DEVELOPMENT	0.00	0.00	77,592.37	84,191.98	300,659.67	119,910.11	53,319.19
EDUCATION	0.00	0.00	92,443.30	450,008.72	1,080,642.83	0.00	156,793.12
HIGHER EDUCATION	0.00	0.00	64,466.53	7,918.11	0.00	0.00	21,839.10
HEALTH	0.00	0.00	56,066.01	220,718.65	394,611.65	180,377.65	184,191.69
HIGHWAYS	0.00	0.00	85,317.84	546,644.21	0.00	0.00	0.00
LABOR	0.00	0.00	41,815.12	74,290.38	290,527.78	91,521.14	12,820.26
MENTAL HEALTH	0.00	0.00	75,829.75	310,460.42	635,906.29	824,510.26	198,113.95
NATURAL RESOURCES	0.00	0.00	61,953.88	144,507.10	466,126.20	164,287.12	35,532.38
PUBLIC SAFETY	0.00	0.00	85,880.38	190,624.08	137,690.01	231,723.79	122,044.31
SOCIAL SERVICES	0.00	0.00	162,272.71	446,348.98	2,254,123.67	839,780.89	306,779.85
CORRECTIONS	0.00	0.00	57,753.61	387,652.97	0.00	1,117,623.93	421,442.18
ALL OTHER	529,740.99	53,900,100.71	974,540.30	97,303.06	11,432,956.26	227,017.49	3,858,852.55
SubTotal	529,740.99	53,941,816.66	2,051,832.83	3,316,043.14	21,180,321.36	3,836,312.48	5,428,485.30
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	529,740.99	53,941,816.66	2,051,832.83	3,316,043.14	21,180,321.36	3,836,312.48	5,428,485.30

MAXIMUS
Allocated Costs By Department

Grantee Departments	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated	Roll Forward
LEGISLATURE	22,914.84	801.56	0.00	154,949.89	337.23	2,681,752.07	0.00
JUDICIARY	49,794.16	3,730.17	415,349.64	23,565.30	1,843.01	2,166,551.39	0.00
GOVERNOR	394.92	57.18	28.54	10,329.99	29.08	510,896.00	0.00
LT. GOVERNOR	4,239.54	11.93	2,352.99	2,259.69	5.81	63,499.20	0.00
AUDITOR	8,793.23	135.61	42,239.41	29,053.10	70.16	384,869.24	0.00
ATTORNEY GENERAL	4,668.33	685.24	559,936.20	57,460.58	148.82	1,892,783.45	0.00
AGRICULTURE	6,817.10	883.07	34,852.53	37,446.22	111.22	1,179,021.31	0.00
INSURANCE	9,538.03	285.37	107,537.98	47,453.40	0.00	727,547.99	0.00
CONSERVATION	24,817.58	4,278.68	17,098.29	0.00	694.25	243,274.85	0.00
ECONOMIC DEVELOPMENT	25,729.59	2,548.78	122,368.84	69,404.64	190.14	1,984,083.96	0.00
EDUCATION	29,726.44	13,367.48	78,788.94	110,724.61	7,938.88	3,210,069.40	0.00
HIGHER EDUCATION	2,564.22	236.69	19,137.51	0.00	8,942.23	128,120.78	0.00
HEALTH	21,526.79	6,600.94	280,987.76	24,533.73	2,399.39	2,295,489.26	0.00
HIGHWAYS	79,809.84	16,463.11	24,513.70	180,129.23	1,900.23	940,216.18	0.00
LABOR	11,545.10	2,238.84	220,951.28	322.81	188.57	1,456,864.95	0.00
MENTAL HEALTH	106,968.43	9,625.92	91,594.83	0.00	5,824.18	8,695,645.53	0.00
NATURAL RESOURCES	23,778.96	4,358.82	139,295.99	25,502.16	819.16	2,698,318.60	0.00
PUBLIC SAFETY	63,475.70	5,860.08	175,816.99	30,989.97	2,018.08	3,114,438.84	0.00
SOCIAL SERVICES	96,143.53	32,905.03	537,019.70	102,654.29	14,162.31	11,909,602.10	0.00
CORRECTIONS	122,830.58	11,978.00	515,044.37	0.00	5,773.65	8,624,703.49	0.00
ALL OTHER	9,391,387.92	3,728,218.69	48,891,726.13	8,070.31	462,826,706.46	598,165,236.41	0.00
SubTotal	10,107,464.83	3,845,271.19	52,276,641.62	914,849.92	462,880,102.86	653,072,985.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	10,107,464.83	3,845,271.19	52,276,641.62	914,849.92	462,880,102.86	653,072,985.00	0.00



MAXIMUS
Allocated Costs By Department

Grantee Departments	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	2,681,752.07	0.00	2,681,752.07
JUDICIARY	2,166,551.39	0.00	2,166,551.39
GOVERNOR	510,896.00	0.00	510,896.00
LT. GOVERNOR	63,499.20	0.00	63,499.20
AUDITOR	384,869.24	0.00	384,869.24
ATTORNEY GENERAL	1,892,783.45	0.00	1,892,783.45
AGRICULTURE	1,179,021.31	0.00	1,179,021.31
INSURANCE	727,547.99	0.00	727,547.99
CONSERVATION	243,274.85	0.00	243,274.85
ECONOMIC DEVELOPMENT	1,984,083.96	0.00	1,984,083.96
EDUCATION	3,210,069.40	0.00	3,210,069.40
HIGHER EDUCATION	128,120.78	0.00	128,120.78
HEALTH	2,295,489.26	0.00	2,295,489.26
HIGHWAYS	940,216.18	0.00	940,216.18
LABOR	1,456,864.95	0.00	1,456,864.95
MENTAL HEALTH	8,695,645.53	0.00	8,695,645.53
NATURAL RESOURCES	2,698,318.60	0.00	2,698,318.60
PUBLIC SAFETY	3,114,438.84	0.00	3,114,438.84
SOCIAL SERVICES	11,909,602.10	0.00	11,909,602.10
CORRECTIONS	8,624,703.49	0.00	8,624,703.49
ALL OTHER	598,165,236.41	0.00	598,165,236.41
SubTotal	653,072,985.00	0.00	653,072,985.00
Direct Billed	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00
Total	653,072,985.00	0.00	653,072,985.00



SCHEDULE 1
FISCAL 2006

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	\$ 4,033,613
Capitol	34,353,857
Truman	65,228,915
Supreme Court	3,123,114
Springfield	6,403,358

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

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 1.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE I

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,755,605.00			2,755,605.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>2,755,605.00</u>	<u>0.00</u>		<u>2,755,605.00</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

	Total	General & Admin	BROADWAY	CAPITOL	TRUMAN
Other Expense & Cost					
Building Use Charges	2,262,856.00	0.00	80,672.00	687,077.00	1,304,578.00
Interest Charges	492,749.00	0.00	0.00	0.00	492,749.00
Departmental Totals					
Total Expenditures	2,755,605.00	0.00	80,672.00	687,077.00	1,797,327.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	2,755,605.00	0.00	80,672.00	687,077.00	1,797,327.00
Allocation Step 1					
1st Allocation	2,755,605.00	0.00	80,672.00	687,077.00	1,797,327.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 01 BUILDING USE I					
Total Allocated	2,755,605.00	0.00	80,672.00	687,077.00	1,797,327.00

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

	SUPREME COURT	SPRINGFIELD
Other Expense & Cost		
Building Use Charges	62,462.00	128,067.00
Interest Charges	0.00	0.00
Departmental Totals		
Total Expenditures	62,462.00	128,067.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost		
Functional Cost	62,462.00	128,067.00
Allocation Step 1		
1st Allocation	62,462.00	128,067.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 01 BUILDING USE I		
Total Allocated	62,462.00	128,067.00



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAG., DESIGN & CONST.	264	0.2724	219.75		219.75		219.75
ATTORNEY GENERAL	60,262	62.1790	50,161.02		50,161.02		50,161.02
SOCIAL SERVICES	36,391	37.5486	30,291.23		30,291.23		30,291.23
SubTotal	96,917	100.0000	80,672.00		80,672.00		80,672.00
TOTAL	96,917	100.0000	80,672.00		80,672.00		80,672.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	1,423	0.6065	4,167.37		4,167.37		4,167.37
BUDGET AND PLANNING	6,832	2.9121	20,008.05		20,008.05		20,008.05
FACILITIES MANAG., DESIGN & CONST.	30,555	13.0237	89,482.75		89,482.75		89,482.75
TREASURER	1,776	0.7570	5,201.16		5,201.16		5,201.16
SECRETARY OF STATE	1,586	0.6760	4,644.73		4,644.73		4,644.73
SECURITY	253	0.1078	740.93		740.93		740.93
LEGISLATURE	172,493	73.5230	505,159.48		505,159.48		505,159.48
GOVERNOR	8,975	3.8255	26,284.00		26,284.00		26,284.00
LT. GOVERNOR	2,643	1.1265	7,740.24		7,740.24		7,740.24
AUDITOR	1,790	0.7630	5,242.16		5,242.16		5,242.16
NATURAL RESOURCES	3,447	1.4692	10,094.82		10,094.82		10,094.82
ALL OTHER	2,838	1.2097	8,311.31		8,311.31		8,311.31
SubTotal	234,611	100.0000	687,077.00		687,077.00		687,077.00
TOTAL	234,611	100.0000	687,077.00		687,077.00		687,077.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I**

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION TECHNOLOGY SERVICES	47,963	9.1209	163,931.84		163,931.84		163,931.84
ACCOUNTING	15,352	2.9194	52,471.31		52,471.31		52,471.31
FACILITIES MANAG., DESIGN & CONST.	30,639	5.8265	104,720.47		104,720.47		104,720.47
PERSONNEL	21,018	3.9969	71,837.02		71,837.02		71,837.02
PURCHASING	11,876	2.2584	40,590.76		40,590.76		40,590.76
GENERAL SERVICES	12,205	2.3210	41,715.24		41,715.24		41,715.24
TREASURER	18,106	3.4431	61,884.16		61,884.16		61,884.16
SECURITY	2,730	0.5192	9,330.82		9,330.82		9,330.82
REVENUE	203,420	38.6832	695,265.35		695,265.35		695,265.35
AUDITOR	14,510	2.7593	49,593.46		49,593.46		49,593.46
INSURANCE	42,467	8.0757	145,147.17		145,147.17		145,147.17
ECONOMIC DEVELOPMENT	62,536	11.8921	213,740.63		213,740.63		213,740.63
PUBLIC SAFETY	18,723	3.5605	63,992.98		63,992.98		63,992.98
SOCIAL SERVICES	12,707	2.4164	43,431.02		43,431.02		43,431.02
ALL OTHER	11,608	2.2074	39,674.77		39,674.77		39,674.77
SubTotal	525,860	100.0000	1,797,327.00		1,797,327.00		1,797,327.00
TOTAL	525,860	100.0000	1,797,327.00		1,797,327.00		1,797,327.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUDICIARY	35,686	74.5431	46,561.09		46,561.09		46,561.09
ATTORNEY GENERAL	12,187	25.4569	15,900.91		15,900.91		15,900.91
SubTotal	47,873	100.0000	62,462.00		62,462.00		62,462.00
TOTAL	47,873	100.0000	62,462.00		62,462.00		62,462.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I**

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAG., DESIGN & CONST.	4,746	5.7141	7,317.85		7,317.85		7,317.85
SECRETARY OF STATE	1,430	1.7217	2,204.91		2,204.91		2,204.91
REVENUE	7,963	9.5873	12,278.14		12,278.14		12,278.14
AUDITOR	1,406	1.6928	2,167.91		2,167.91		2,167.91
ATTORNEY GENERAL	5,062	6.0945	7,805.09		7,805.09		7,805.09
HEALTH	14,739	17.7454	22,726.04		22,726.04		22,726.04
MENTAL HEALTH	702	0.8452	1,082.41		1,082.41		1,082.41
PUBLIC SAFETY	1,986	2.3911	3,062.21		3,062.21		3,062.21
SOCIAL SERVICES	45,024	54.2079	69,422.44		69,422.44		69,422.44
SubTotal	83,058	100.0000	128,067.00		128,067.00		128,067.00
TOTAL	83,058	100.0000	128,067.00		128,067.00		128,067.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE I

Receiving Department	Total	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
COMM. OF ADMIN.	4,167.37	0.00	4,167.37	0.00	0.00	0.00
INFORMATION TECHNOLOGY	163,931.84	0.00	0.00	163,931.84	0.00	0.00
BUDGET AND PLANNING	20,008.05	0.00	20,008.05	0.00	0.00	0.00
ACCOUNTING	52,471.31	0.00	0.00	52,471.31	0.00	0.00
FACILITIES MANAG., DESIGN &	201,740.82	219.75	89,482.75	104,720.47	0.00	7,317.85
PERSONNEL	71,837.02	0.00	0.00	71,837.02	0.00	0.00
PURCHASING	40,590.76	0.00	0.00	40,590.76	0.00	0.00
GENERAL SERVICES	41,715.24	0.00	0.00	41,715.24	0.00	0.00
TREASURER	67,085.32	0.00	5,201.16	61,884.16	0.00	0.00
SECRETARY OF STATE	6,849.64	0.00	4,644.73	0.00	0.00	2,204.91
SECURITY	10,071.75	0.00	740.93	9,330.82	0.00	0.00
REVENUE	707,543.49	0.00	0.00	695,265.35	0.00	12,278.14
LEGISLATURE	505,159.48	0.00	505,159.48	0.00	0.00	0.00
JUDICIARY	46,561.09	0.00	0.00	0.00	46,561.09	0.00
GOVERNOR	26,284.00	0.00	26,284.00	0.00	0.00	0.00
LT. GOVERNOR	7,740.24	0.00	7,740.24	0.00	0.00	0.00
AUDITOR	57,003.53	0.00	5,242.16	49,593.46	0.00	2,167.91
ATTORNEY GENERAL	73,867.02	50,161.02	0.00	0.00	15,900.91	7,805.09
INSURANCE	145,147.17	0.00	0.00	145,147.17	0.00	0.00
ECONOMIC DEVELOPMENT	213,740.63	0.00	0.00	213,740.63	0.00	0.00
HEALTH	22,726.04	0.00	0.00	0.00	0.00	22,726.04
MENTAL HEALTH	1,082.41	0.00	0.00	0.00	0.00	1,082.41
NATURAL RESOURCES	10,094.82	0.00	10,094.82	0.00	0.00	0.00
PUBLIC SAFETY	67,055.19	0.00	0.00	63,992.98	0.00	3,062.21
SOCIAL SERVICES	143,144.69	30,291.23	0.00	43,431.02	0.00	69,422.44
ALL OTHER	47,986.08	0.00	8,311.31	39,674.77	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	2,755,605.00	80,672.00	687,077.00	1,797,327.00	62,462.00	128,067.00



**SCHEDULE 2
FISCAL 2006**

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	\$ 17,265,431
Midtown	9,098,147
Jefferson	13,654,050
National Guard Complex	7,716,112
EDP/Health Lab	5,448,246

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

Square footage allocations for Wainwright, Midtown, Jefferson, and the EDP/Health Lab were obtained from the Division of Facilities Management, Design and Construction. Square footage allocation for the National Guard Complex was obtained from the Department of Public Safety.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE II

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,063,640.00			1,063,640.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>1,063,640.00</u>	<u>0.00</u>		<u>1,063,640.00</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

	Total	General & Admin	WAINWRIGHT	MIDTOWN	JEFFERSON
Other Expense & Cost					
Building Use Charges	1,063,640.00	0.00	345,309.00	181,963.00	273,081.00
Departmental Totals					
Total Expenditures	1,063,640.00	0.00	345,309.00	181,963.00	273,081.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	1,063,640.00	0.00	345,309.00	181,963.00	273,081.00
Allocation Step 1					
1st Allocation	1,063,640.00	0.00	345,309.00	181,963.00	273,081.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 02 BUILDING USE II					
Total Allocated	1,063,640.00	0.00	345,309.00	181,963.00	273,081.00



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

	NATIONAL GUARD COMPLEX	EDP/HEALTH LAB
Other Expense & Cost		
Building Use Charges	154,322.00	108,965.00
Departmental Totals		
Total Expenditures	154,322.00	108,965.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	154,322.00	108,965.00
Allocation Step 1		
1st Allocation	154,322.00	108,965.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 02 BUILDING USE II		
Total Allocated	154,322.00	108,965.00

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - WAINWRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAG., DESIGN & CONST.	1,456	1.3344	4,607.92		4,607.92		4,607.92
SECRETARY OF STATE	1,544	1.4151	4,886.42		4,886.42		4,886.42
REVENUE	1,134	1.0393	3,588.86		3,588.86		3,588.86
GOVERNOR	2,879	2.6386	9,111.40		9,111.40		9,111.40
AUDITOR	2,973	2.7248	9,408.89		9,408.89		9,408.89
ATTORNEY GENERAL	11,838	10.8496	37,464.65		37,464.65		37,464.65
INSURANCE	1,316	1.2061	4,164.85		4,164.85		4,164.85
ECONOMIC DEVELOPMENT	3,561	3.2637	11,269.78		11,269.78		11,269.78
HEALTH	10,774	9.8744	34,097.33		34,097.33		34,097.33
LABOR	12,443	11.4041	39,379.34		39,379.34		39,379.34
PUBLIC SAFETY	2,916	2.6725	9,228.49		9,228.49		9,228.49
SOCIAL SERVICES	44,376	40.6710	140,440.20		140,440.20		140,440.20
CORRECTIONS	11,900	10.9064	37,660.87		37,660.87		37,660.87
SubTotal	109,110	100.0000	345,309.00		345,309.00		345,309.00
TOTAL	109,110	100.0000	345,309.00		345,309.00		345,309.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - MIDTOWN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	96,362	100.0000	181,963.00		181,963.00		181,963.00
SubTotal	96,362	100.0000	181,963.00		181,963.00		181,963.00
TOTAL	96,362	100.0000	181,963.00		181,963.00		181,963.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II**

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	1,589	0.8884	2,426.14		2,426.14		2,426.14
FACILITIES MANAG., DESIGN & CONST.	3,236	1.8093	4,940.85		4,940.85		4,940.85
GENERAL SERVICES	1,469	0.8213	2,242.92		2,242.92		2,242.92
REVENUE	494	0.2762	754.26		754.26		754.26
GOVERNOR	671	0.3752	1,024.51		1,024.51		1,024.51
EDUCATION	96,951	54.2067	148,028.43		148,028.43		148,028.43
HEALTH	2,427	1.3570	3,705.64		3,705.64		3,705.64
NATURAL RESOURCES	13,267	7.4178	20,256.55		20,256.55		20,256.55
PUBLIC SAFETY	12,353	6.9068	18,861.02		18,861.02		18,861.02
SOCIAL SERVICES	46,397	25.9413	70,840.68		70,840.68		70,840.68
SubTotal	178,854	100.0000	273,081.00		273,081.00		273,081.00
TOTAL	178,854	100.0000	273,081.00		273,081.00		273,081.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II**

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	109,768	100.0000	154,322.00		154,322.00		154,322.00
SubTotal	109,768	100.0000	154,322.00		154,322.00		154,322.00
TOTAL	109,768	100.0000	154,322.00		154,322.00		154,322.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II**

Activity - EDP/HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION TECHNOLOGY SERVICES	3,836	7.8760	8,582.07		8,582.07		8,582.07
HEALTH	32,976	67.7056	73,775.38		73,775.38		73,775.38
SOCIAL SERVICES	11,893	24.4184	26,607.55		26,607.55		26,607.55
SubTotal	48,705	100.0000	108,965.00		108,965.00		108,965.00
TOTAL	48,705	100.0000	108,965.00		108,965.00		108,965.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE II

Receiving Department	Total	WAINWRIGHT	MIDTOWN	JEFFERSON	NATIONAL GUARD	EDP/HEALTH LAB
COMM. OF ADMIN.	2,426.14	0.00	0.00	2,426.14	0.00	0.00
INFORMATION TECHNOLOGY	8,582.07	0.00	0.00	0.00	0.00	8,582.07
FACILITIES MANAG., DESIGN &	9,548.77	4,607.92	0.00	4,940.85	0.00	0.00
GENERAL SERVICES	2,242.92	0.00	0.00	2,242.92	0.00	0.00
SECRETARY OF STATE	4,886.42	4,886.42	0.00	0.00	0.00	0.00
REVENUE	4,343.12	3,588.86	0.00	754.26	0.00	0.00
GOVERNOR	10,135.91	9,111.40	0.00	1,024.51	0.00	0.00
AUDITOR	9,408.89	9,408.89	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	37,464.65	37,464.65	0.00	0.00	0.00	0.00
INSURANCE	4,164.85	4,164.85	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	11,269.78	11,269.78	0.00	0.00	0.00	0.00
EDUCATION	148,028.43	0.00	0.00	148,028.43	0.00	0.00
HEALTH	111,578.35	34,097.33	0.00	3,705.64	0.00	73,775.38
LABOR	39,379.34	39,379.34	0.00	0.00	0.00	0.00
NATURAL RESOURCES	20,256.55	0.00	0.00	20,256.55	0.00	0.00
PUBLIC SAFETY	182,411.51	9,228.49	0.00	18,861.02	154,322.00	0.00
SOCIAL SERVICES	419,851.43	140,440.20	181,963.00	70,840.68	0.00	26,607.55
CORRECTIONS	37,660.87	37,660.87	0.00	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,063,640.00	345,309.00	181,963.00	273,081.00	154,322.00	108,965.00

**SCHEDULE 3
FISCAL 2006**

**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	\$ 2,338,832
Fletcher Daniels	15,976,157
St. Joseph	4,559,868
Kirkpatrick Information Center	19,461,077
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 Facilities Management, Design and Construction. Square footage allocations were obtained from the Division of Facilities Management, Design and Construction.

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 3.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE III

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,284,156.00			1,284,156.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>1,284,156.00</u>	<u>0.00</u>		<u>1,284,156.00</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE III

	Total	General & Admin	MO BLVD	FLETCHER DANIELS	ST JOSEPH
Other Expense & Cost					
Building Use Charges	916,026.00	0.00	46,777.00	319,523.00	91,197.00
Interest Charges	368,130.00	0.00	0.00	0.00	37,054.00
Departmental Totals					
Total Expenditures	1,284,156.00	0.00	46,777.00	319,523.00	128,251.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,284,156.00	0.00	46,777.00	319,523.00	128,251.00
Allocation Step 1					
1st Allocation	1,284,156.00	0.00	46,777.00	319,523.00	128,251.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 03 BUILDING USE III					
Total Allocated	1,284,156.00	0.00	46,777.00	319,523.00	128,251.00

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE III

	KIRKPATRICK INFO CENTER	DEQ LAB
Other Expense & Cost		
Building Use Charges	389,222.00	69,307.00
Interest Charges	331,076.00	0.00
Departmental Totals		
Total Expenditures	720,298.00	69,307.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost		
Functional Cost	720,298.00	69,307.00
Allocation Step 1		
1st Allocation	720,298.00	69,307.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 03 BUILDING USE III		
Total Allocated	720,298.00	69,307.00

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURE	56,712	100.0000	46,777.00		46,777.00		46,777.00
SubTotal	56,712	100.0000	46,777.00		46,777.00		46,777.00
TOTAL	56,712	100.0000	46,777.00		46,777.00		46,777.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAG., DESIGN & CONST.	1,495	1.1109	3,549.60		3,549.60		3,549.60
SECRETARY OF STATE	1,018	0.7565	2,417.05		2,417.05		2,417.05
REVENUE	18,429	13.6942	43,756.19		43,756.19		43,756.19
GOVERNOR	2,426	1.8027	5,760.08		5,760.08		5,760.08
AUDITOR	1,967	1.4616	4,670.27		4,670.27		4,670.27
ATTORNEY GENERAL	9,233	6.8609	21,922.02		21,922.02		21,922.02
INSURANCE	1,195	0.8880	2,837.30		2,837.30		2,837.30
ECONOMIC DEVELOPMENT	8,798	6.5376	20,889.19		20,889.19		20,889.19
EDUCATION	2,537	1.8852	6,023.63		6,023.63		6,023.63
HEALTH	101	0.0751	239.81		239.81		239.81
PUBLIC SAFETY	4,863	3.6136	11,546.28		11,546.28		11,546.28
SOCIAL SERVICES	82,513	61.3137	195,911.58		195,911.58		195,911.58
SubTotal	134,575	100.0000	319,523.00		319,523.00		319,523.00
TOTAL	134,575	100.0000	319,523.00		319,523.00		319,523.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III**

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAG., DESIGN & CONST.	1,719	5.0817	6,517.38		6,517.38		6,517.38
REVENUE	2,515	7.4349	9,535.32		9,535.32		9,535.32
EDUCATION	3,231	9.5515	12,249.95		12,249.95		12,249.95
HEALTH	2,685	7.9374	10,179.85		10,179.85		10,179.85
LABOR	1,848	5.4631	7,006.47		7,006.47		7,006.47
MENTAL HEALTH	4,898	14.4796	18,570.18		18,570.18		18,570.18
PUBLIC SAFETY	1,698	5.0197	6,437.76		6,437.76		6,437.76
SOCIAL SERVICES	15,233	45.0321	57,754.09		57,754.09		57,754.09
SubTotal	33,827	100.0000	128,251.00		128,251.00		128,251.00
TOTAL	33,827	100.0000	128,251.00		128,251.00		128,251.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAG., DESIGN & CONST.	1,061	0.8024	5,779.90		5,779.90		5,779.90
SECRETARY OF STATE	131,162	99.1976	714,518.10		714,518.10		714,518.10
SubTotal	132,223	100.0000	720,298.00		720,298.00		720,298.00
TOTAL	132,223	100.0000	720,298.00		720,298.00		720,298.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III**

Activity - DEQ LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NATURAL RESOURCES	25,105	100.0000	69,307.00		69,307.00		69,307.00
SubTotal	25,105	100.0000	69,307.00		69,307.00		69,307.00
TOTAL	25,105	100.0000	69,307.00		69,307.00		69,307.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE III

Receiving Department	Total	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFO	DEQ LAB
FACILITIES MANAG., DESIGN & SECRETARY OF STATE	15,846.88	0.00	3,549.60	6,517.38	5,779.90	0.00
REVENUE	716,935.15	0.00	2,417.05	0.00	714,518.10	0.00
GOVERNOR	53,291.51	0.00	43,756.19	9,535.32	0.00	0.00
AUDITOR	5,760.08	0.00	5,760.08	0.00	0.00	0.00
ATTORNEY GENERAL	4,670.27	0.00	4,670.27	0.00	0.00	0.00
AGRICULTURE	21,922.02	0.00	21,922.02	0.00	0.00	0.00
INSURANCE	46,777.00	46,777.00	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	2,837.30	0.00	2,837.30	0.00	0.00	0.00
EDUCATION	20,889.19	0.00	20,889.19	0.00	0.00	0.00
HEALTH	18,273.58	0.00	6,023.63	12,249.95	0.00	0.00
LABOR	10,419.66	0.00	239.81	10,179.85	0.00	0.00
MENTAL HEALTH	7,006.47	0.00	0.00	7,006.47	0.00	0.00
NATURAL RESOURCES	18,570.18	0.00	0.00	18,570.18	0.00	0.00
PUBLIC SAFETY	69,307.00	0.00	0.00	0.00	0.00	69,307.00
SOCIAL SERVICES	17,984.04	0.00	11,546.28	6,437.76	0.00	0.00
Direct Billed	253,665.67	0.00	195,911.58	57,754.09	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,284,156.00	46,777.00	319,523.00	128,251.00	720,298.00	69,307.00



SCHEDULE 4
FISCAL 2006

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	\$ 2,487,498
Mental Health	5,282,800
Howerton	5,647,002
D&C Warehouse	177,223
Penrose Family Center	6,566,645

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Facilities Management, 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, Design and Construction. Square footage allocation for the Penrose Family Center was obtained from the Department of Social Services.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE IV

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	403,223.00			403,223.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>403,223.00</u>	<u>0.00</u>	<u>0.00</u>	<u>403,223.00</u>

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE IV

	Total	General & Admin	PROFESSIONAL REGISTRATION	MENTAL HEALTH	HOWERTON
Other Expense & Cost					
Building Use Charges	403,223.00	0.00	49,750.00	105,656.00	112,940.00
Departmental Totals					
Total Expenditures	403,223.00	0.00	49,750.00	105,656.00	112,940.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	403,223.00	0.00	49,750.00	105,656.00	112,940.00
Allocation Step 1					
1st Allocation	403,223.00	0.00	49,750.00	105,656.00	112,940.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 04 BUILDING USE IV					
Total Allocated	403,223.00	0.00	49,750.00	105,656.00	112,940.00



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE IV

	D & C WAREHOUSE	PENROSE FAMILY CENTER
Other Expense & Cost		
Building Use Charges	3,544.00	131,333.00
Departmental Totals		
Total Expenditures	3,544.00	131,333.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	3,544.00	131,333.00
Allocation Step 1		
1st Allocation	3,544.00	131,333.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 04 BUILDING USE IV		
Total Allocated	3,544.00	131,333.00



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV**

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ECONOMIC DEVELOPMENT	26,974	100.0000	49,750.00		49,750.00		49,750.00
SubTotal	26,974	100.0000	49,750.00		49,750.00		49,750.00
TOTAL	26,974	100.0000	49,750.00		49,750.00		49,750.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - MENTAL HEALTH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MENTAL HEALTH	57,051	100.0000	105,656.00		105,656.00		105,656.00
SubTotal	57,051	100.0000	105,656.00		105,656.00		105,656.00
TOTAL	57,051	100.0000	105,656.00		105,656.00		105,656.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	79,571	100.0000	112,940.00		112,940.00		112,940.00
SubTotal	79,571	100.0000	112,940.00		112,940.00		112,940.00
TOTAL	79,571	100.0000	112,940.00		112,940.00		112,940.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - D & C WAREHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAG., DESIGN & CONST.	4,993	100.0000	3,544.00		3,544.00		3,544.00
SubTotal	4,993	100.0000	3,544.00		3,544.00		3,544.00
TOTAL	4,993	100.0000	3,544.00		3,544.00		3,544.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV**

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	151,451	100.0000	131,333.00		131,333.00		131,333.00
SubTotal	151,451	100.0000	131,333.00		131,333.00		131,333.00
TOTAL	151,451	100.0000	131,333.00		131,333.00		131,333.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE IV

Receiving Department	Total	PROFESSIONAL	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY
FACILITIES MANAG., DESIGN &	3,544.00	0.00	0.00	0.00	3,544.00	0.00
ECONOMIC DEVELOPMENT	49,750.00	49,750.00	0.00	0.00	0.00	0.00
MENTAL HEALTH	105,656.00	0.00	105,656.00	0.00	0.00	0.00
SOCIAL SERVICES	244,273.00	0.00	0.00	112,940.00	0.00	131,333.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	403,223.00	49,750.00	105,656.00	112,940.00	3,544.00	131,333.00

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	7,533,291
Lewis and Clark	21,882,166

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

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE V

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	630,094.00			630,094.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>630,094.00</u>	<u>0.00</u>		<u>630,094.00</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE V

	Total	General & Admin	AG FEED/SEED LAB	MILL CREEK	LEWIS AND CLARK
Other Expense & Cost					
Building Use Charges	630,094.00	0.00	41,785.00	150,666.00	437,643.00
Departmental Totals					
Total Expenditures	630,094.00	0.00	41,785.00	150,666.00	437,643.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	630,094.00	0.00	41,785.00	150,666.00	437,643.00
Allocation Step 1					
1st Allocation	630,094.00	0.00	41,785.00	150,666.00	437,643.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 05 BUILDING USE V					
Total Allocated	630,094.00	0.00	41,785.00	150,666.00	437,643.00

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE V**

Activity - AG FEED/SEED LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURE	8,795	100.0000	41,785.00		41,785.00		41,785.00
SubTotal	8,795	100.0000	41,785.00		41,785.00		41,785.00
TOTAL	8,795	100.0000	41,785.00		41,785.00		41,785.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE V

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	16,785	31.3574	47,244.97		47,244.97		47,244.97
CORRECTIONS	36,743	68.6426	103,421.03		103,421.03		103,421.03
SubTotal	53,528	100.0000	150,666.00		150,666.00		150,666.00
TOTAL	53,528	100.0000	150,666.00		150,666.00		150,666.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE V

Activity - LEWIS AND CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NATURAL RESOURCES	76,559	100.0000	437,643.00		437,643.00		437,643.00
SubTotal	76,559	100.0000	437,643.00		437,643.00		437,643.00
TOTAL	76,559	100.0000	437,643.00		437,643.00		437,643.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE V

Receiving Department	Total	AG FEED/SEED LAB	MILL CREEK	LEWIS AND CLARK
AGRICULTURE	41,785.00	41,785.00	0.00	0.00
HEALTH	47,244.97	0.00	47,244.97	0.00
NATURAL RESOURCES	437,643.00	0.00	0.00	437,643.00
CORRECTIONS	103,421.03	0.00	103,421.03	0.00
Direct Billed	0.00	0.00	0.00	0.00
Total	630,094.00	41,785.00	150,666.00	437,643.00



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. 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 - 2005 from OA divisions were provided by a SAM II Data Warehouse Query of the Fixed Asset Subsystem tables.

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

An equipment use charge has also 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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	730,611.00			730,611.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>730,611.00</u>	<u>0.00</u>	<u></u>	<u>730,611.00</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE

	Total	General & Admin	EQUIPMENT USE	BPB EQUIPMENT
Other Expense & Cost				
Equipment Use Charges	730,611.00	0.00	618,950.00	111,661.00
Departmental Totals				
Total Expenditures	730,611.00	0.00	618,950.00	111,661.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	730,611.00	0.00	618,950.00	111,661.00
Allocation Step 1				
1st Allocation	730,611.00	0.00	618,950.00	111,661.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 06 EQUIPMENT USE				
Total Allocated	730,611.00	0.00	618,950.00	111,661.00

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	116,064	1.2502	7,737.99		7,737.99		7,737.99
INFORMATION TECHNOLOGY SERVICES	3,438,816	37.0411	229,265.93		229,265.93		229,265.93
BUDGET AND PLANNING	111,591	1.2020	7,439.77		7,439.77		7,439.77
ACCOUNTING	184,656	1.9890	12,311.02		12,311.02		12,311.02
FACILITIES MANAG., DESIGN & CONST.	1,937,828	20.8733	129,195.03		129,195.03		129,195.03
PERSONNEL	260,912	2.8104	17,395.01		17,395.01		17,395.01
PURCHASING	963,082	10.3738	64,208.70		64,208.70		64,208.70
GENERAL SERVICES	2,270,834	24.4602	151,396.55		151,396.55		151,396.55
SubTotal	9,283,783	100.0000	618,950.00		618,950.00		618,950.00
TOTAL	9,283,783	100.0000	618,950.00		618,950.00		618,950.00

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions

Allocation Source: SAM II Data Warehouse Query from Fixed Asset Subsystem Tables



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE**

Activity - BPB EQUIPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	1,424,978	85.0782	94,999.16		94,999.16		94,999.16
BOARD OF PUBLIC BUILDINGS II	249,926	14.9218	16,661.84		16,661.84		16,661.84
SubTotal	1,674,904	100.0000	111,661.00		111,661.00		111,661.00
TOTAL	1,674,904	100.0000	111,661.00		111,661.00		111,661.00

Allocation Basis: Exclusive of Board of Public Buildings

Allocation Source: Board of Public Buildings Records



MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE	BPB EQUIPMENT
BOARD OF PUBLIC BUILDINGS I	94,999.16	0.00	94,999.16
BOARD OF PUBLIC BUILDINGS II	16,661.84	0.00	16,661.84
COMM. OF ADMIN.	7,737.99	7,737.99	0.00
INFORMATION TECHNOLOGY	229,265.93	229,265.93	0.00
BUDGET AND PLANNING	7,439.77	7,439.77	0.00
ACCOUNTING	12,311.02	12,311.02	0.00
FACILITIES MANAG., DESIGN &	129,195.03	129,195.03	0.00
PERSONNEL	17,395.01	17,395.01	0.00
PURCHASING	64,208.70	64,208.70	0.00
GENERAL SERVICES	151,396.55	151,396.55	0.00
Direct Billed	0.00	0.00	0.00
Total	730,611.00	618,950.00	111,661.00



**SCHEDULE 7
FISCAL 2006**

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, with the exception of the Board of Public Buildings I and II. Costs of non-central service departments and the Board of Public Buildings I and II 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 cost adjustments on Schedules 7.2 and 7.3.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department RETIREMENT/GROUP INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	550,913,600.00			550,913,600.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(519,456,433.00)			
BPB I & II	(661,096.00)			
Section II Costs	(3,077,754.00)			
Total Departmental Cost Adjustments:	(523,195,283.00)			(523,195,283.00)
Total To Be Allocated:	27,718,317.00	0.00		27,718,317.00



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department RETIREMENT/GROUP INSURANCE**

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Retirement/Group Insurance	550,913,600.00	0.00	550,913,600.00
Departmental Totals			
Total Expenditures	550,913,600.00	0.00	550,913,600.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(519,456,433.00)	0.00	(519,456,433.00)
BPB I & II	(661,096.00)	0.00	(661,096.00)
Section II Costs	(3,077,754.00)	0.00	(3,077,754.00)
Functional Cost	27,718,317.00	0.00	27,718,317.00
Allocation Step 1			
1st Allocation	27,718,317.00	0.00	27,718,317.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 07 RETIREMENT/GROUP			
Total Allocated	27,718,317.00	0.00	27,718,317.00



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department RETIREMENT/GROUP INSURANCE**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	275,457	0.9938	275,456.87		275,456.87		275,456.87
INFORMATION TECHNOLOGY SERVICES	833,623	3.0075	833,623.12		833,623.12		833,623.12
BUDGET AND PLANNING	440,731	1.5900	440,730.94		440,730.94		440,730.94
ACCOUNTING	661,096	2.3851	661,096.00		661,096.00		661,096.00
FACILITIES MANAG., DESIGN & CONST.	1,066,944	3.8492	1,066,943.99		1,066,943.99		1,066,943.99
PERSONNEL	705,835	2.5465	705,835.02		705,835.02		705,835.02
PURCHASING	661,096	2.3851	661,096.00		661,096.00		661,096.00
GENERAL SERVICES	320,803	1.1574	320,802.93		320,802.93		320,802.93
TREASURER	606,005	2.1863	606,005.01		606,005.01		606,005.01
SECRETARY OF STATE	2,864,751	10.3352	2,864,750.98		2,864,750.98		2,864,750.98
SECURITY	385,640	1.3913	385,639.96		385,639.96		385,639.96
REVENUE	18,896,336	68.1726	18,896,336.18		18,896,336.18		18,896,336.18
SubTotal	27,718,317	100.0000	27,718,317.00		27,718,317.00		27,718,317.00
TOTAL	27,718,317	100.0000	27,718,317.00		27,718,317.00		27,718,317.00

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2006

Schedule .5 - Allocation Summary

For Department RETIREMENT/GROUP INSURANCE

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	275,456.87	275,456.87
INFORMATION TECHNOLOGY	833,623.12	833,623.12
BUDGET AND PLANNING	440,730.94	440,730.94
ACCOUNTING	661,096.00	661,096.00
FACILITIES MANAG., DESIGN &	1,066,943.99	1,066,943.99
PERSONNEL	705,835.02	705,835.02
PURCHASING	661,096.00	661,096.00
GENERAL SERVICES	320,802.93	320,802.93
TREASURER	606,005.01	606,005.01
SECRETARY OF STATE	2,864,750.98	2,864,750.98
SECURITY	385,639.96	385,639.96
REVENUE	18,896,336.18	18,896,336.18
Direct Billed	0.00	0.00
Total	27,718,317.00	27,718,317.00

STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

The cost of State contributions to the Social Security System is charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions has been allocated to each central service department, with the exception of the Board of Public Buildings I and II. Costs of non-central service departments and Board of Public Buildings I and II 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 cost adjustments on Schedules 8.2 and 8.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department OASDHI

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	140,906,890.00			140,906,890.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(134,185,630.00)			
BPB I & II	(154,998.00)			
Section II Costs	(755,541.00)			
Total Departmental Cost Adjustments:	(135,096,169.00)			(135,096,169.00)
Total To Be Allocated:	<u>5,810,721.00</u>	<u>0.00</u>		<u>5,810,721.00</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department OASDHI

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
OASDHI Payments	140,906,890.00	0.00	140,906,890.00
Departmental Totals			
Total Expenditures	140,906,890.00	0.00	140,906,890.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(134,185,630.00)	0.00	(134,185,630.00)
BPB I & II	(154,998.00)	0.00	(154,998.00)
Section II Costs	(755,541.00)	0.00	(755,541.00)
Functional Cost	5,810,721.00	0.00	5,810,721.00
Allocation Step 1			
1st Allocation	5,810,721.00	0.00	5,810,721.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 08 OASDHI			
Total Allocated	5,810,721.00	0.00	5,810,721.00

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	70,453	1.2125	70,453.02		70,453.02		70,453.02
INFORMATION TECHNOLOGY SERVICES	190,570	3.2796	190,569.97		190,569.97		190,569.97
BUDGET AND PLANNING	112,726	1.9400	112,726.01		112,726.01		112,726.01
ACCOUNTING	140,907	2.4249	140,907.02		140,907.02		140,907.02
FACILITIES MANAG., DESIGN & CONST.	193,247	3.3257	193,246.97		193,246.97		193,246.97
PERSONNEL	167,293	2.8790	167,292.98		167,292.98		167,292.98
PURCHASING	140,907	2.4249	140,907.02		140,907.02		140,907.02
GENERAL SERVICES	60,146	1.0351	60,146.02		60,146.02		60,146.02
TREASURER	140,907	2.4249	140,907.02		140,907.02		140,907.02
SECRETARY OF STATE	605,900	10.4273	605,899.97		605,899.97		605,899.97
SECURITY	84,544	1.4550	84,544.01		84,544.01		84,544.01
REVENUE	3,903,121	67.1711	3,903,120.99		3,903,120.99		3,903,120.99
SubTotal	5,810,721	100.0000	5,810,721.00		5,810,721.00		5,810,721.00
TOTAL	5,810,721	100.0000	5,810,721.00		5,810,721.00		5,810,721.00

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2006



All Monetary Values Are \$ Dollars

7 MA 3, INC

DRAFT

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	70,453.02	70,453.02
INFORMATION TECHNOLOGY	190,569.97	190,569.97
BUDGET AND PLANNING	112,726.01	112,726.01
ACCOUNTING	140,907.02	140,907.02
FACILITIES MANAG., DESIGN &	193,246.97	193,246.97
PERSONNEL	167,292.98	167,292.98
PURCHASING	140,907.02	140,907.02
GENERAL SERVICES	60,146.02	60,146.02
TREASURER	140,907.02	140,907.02
SECRETARY OF STATE	605,899.97	605,899.97
SECURITY	84,544.01	84,544.01
REVENUE	3,903,120.99	3,903,120.99
Direct Billed	0.00	0.00
Total	5,810,721.00	5,810,721.00

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, Design and Construction of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated to each central service department based on 2006 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING RENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	57,414,028.00			57,414,028.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(38,910,718.00)			
Section II Costs	(3,439,964.00)			
Capital Outlay	(10,900,000.00)			
Total Departmental Cost Adjustments:	(53,250,682.00)			(53,250,682.00)
Total To Be Allocated:	4,163,346.00	0.00		4,163,346.00



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department BUILDING RENTAL**

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Total Expenditures	57,414,028.00	0.00	57,414,028.00
Departmental Totals			
Total Expenditures	57,414,028.00	0.00	57,414,028.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(38,910,718.00)	0.00	(38,910,718.00)
Section II Costs	(3,439,964.00)	0.00	(3,439,964.00)
Capital Outlay	(10,900,000.00)	0.00	(10,900,000.00)
Functional Cost	4,163,346.00	0.00	4,163,346.00
Allocation Step 1			
1st Allocation	4,163,346.00	0.00	4,163,346.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 09 BUILDING RENTAL			
Total Allocated	4,163,346.00	0.00	4,163,346.00

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING RENTAL

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION TECHNOLOGY SERVICES	191,534	4.6005	191,533.98		191,533.98		191,533.98
FACILITIES MANAG., DESIGN & CONST.	1,943,217	46.6743	1,943,217.06		1,943,217.06		1,943,217.06
GENERAL SERVICES	446,568	10.7262	446,567.99		446,567.99		446,567.99
SECRETARY OF STATE	199,264	4.7862	199,263.98		199,263.98		199,263.98
REVENUE	1,382,763	33.2128	1,382,762.99		1,382,762.99		1,382,762.99
SubTotal	4,163,346	100.0000	4,163,346.00		4,163,346.00		4,163,346.00
TOTAL	4,163,346	100.0000	4,163,346.00		4,163,346.00		4,163,346.00

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records



All Monetary Values Are \$ Dollars

7 MA 3, INC

DRAFT

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING RENTAL

Receiving Department	Total	ALLOCATIONS AT CSA
INFORMATION TECHNOLOGY	191,533.98	191,533.98
FACILITIES MANAG., DESIGN &	1,943,217.06	1,943,217.06
GENERAL SERVICES	446,567.99	446,567.99
SECRETARY OF STATE	199,263.98	199,263.98
REVENUE	1,382,762.99	1,382,762.99
Direct Billed	0.00	0.00
Total	4,163,346.00	4,163,346.00

**SCHEDULE 10
FISCAL 2006**

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

The costs of Workers' Compensation expense for State departments 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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department WORKER'S COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,148,128.00			21,148,128.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>21,148,128.00</u>	<u>0.00</u>		<u>21,148,128.00</u>



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department WORKER'S COMPENSATION**

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Worker's Compensation Payments	21,148,128.00	0.00	21,148,128.00
Departmental Totals			
Total Expenditures	21,148,128.00	0.00	21,148,128.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Functional Cost	21,148,128.00	0.00	21,148,128.00
Allocation Step 1			
1st Allocation	21,148,128.00	0.00	21,148,128.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 10 WORKER'S			
Total Allocated	21,148,128.00	0.00	21,148,128.00

MAXIMUS

Schedule .5 - Allocation Summary
For Department WORKER'S COMPENSATION

Receiving Department	Total	ALLOCATIONS AT CSA
INFORMATION TECHNOLOGY	304.74	304.74
BUDGET AND PLANNING	795.80	795.80
FACILITIES MANAG., DESIGN &	111,632.93	111,632.93
PURCHASING	3,125.06	3,125.06
GENERAL SERVICES	3,335.06	3,335.06
SECRETARY OF STATE	6,229.82	6,229.82
REVENUE	126,279.70	126,279.70
LEGISLATURE	48,361.75	48,361.75
JUDICIARY	1,068,193.85	1,068,193.85
ATTORNEY GENERAL	53,829.81	53,829.81
AGRICULTURE	34,604.26	34,604.26
INSURANCE	37,656.36	37,656.36
ECONOMIC DEVELOPMENT	264,616.59	264,616.59
EDUCATION	963,455.63	963,455.63
HIGHER EDUCATION	2,547.71	2,547.71
HEALTH	189,227.74	189,227.74
LABOR	395,859.97	395,859.97
MENTAL HEALTH	6,240,916.19	6,240,916.19
NATURAL RESOURCES	400,649.59	400,649.59
PUBLIC SAFETY	1,440,698.46	1,440,698.46
SOCIAL SERVICES	2,248,393.05	2,248,393.05
CORRECTIONS	5,347,085.28	5,347,085.28
ALL OTHER	2,160,328.65	2,160,328.65
Direct Billed	0.00	0.00
Total	21,148,128.00	21,148,128.00

SCHEDULE 11
FISCAL 2006

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 2006. Only central services department costs have been allocated to avoid duplication of billing.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department UNEMPLOYMENT COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,698,844.00			4,698,844.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(4,202,678.00)			
Section II Costs	(5,088.00)			
Total Departmental Cost Adjustments:	(4,207,766.00)			(4,207,766.00)
Total To Be Allocated:	<u>491,078.00</u>	<u>0.00</u>		<u>491,078.00</u>



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department UNEMPLOYMENT COMPENSATION**

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Unemployment Compensation Benefits	4,698,844.00	0.00	4,698,844.00
Departmental Totals			
Total Expenditures	4,698,844.00	0.00	4,698,844.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(4,202,678.00)	0.00	(4,202,678.00)
Section II Costs	(5,088.00)	0.00	(5,088.00)
Functional Cost			
Functional Cost	491,078.00	0.00	491,078.00
Allocation Step 1			
1st Allocation	491,078.00	0.00	491,078.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 11 UNEMPLOYMENT			
Total Allocated	491,078.00	0.00	491,078.00

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department UNEMPLOYMENT COMPENSATION**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAG., DESIGN & CONST.	91,695	18.6722	91,695.00		91,695.00		91,695.00
GENERAL SERVICES	27,489	5.5977	27,489.00		27,489.00		27,489.00
TREASURER	3,821	0.7781	3,821.00		3,821.00		3,821.00
SECRETARY OF STATE	9,827	2.0011	9,827.00		9,827.00		9,827.00
REVENUE	358,246	72.9509	358,246.00		358,246.00		358,246.00
SubTotal	491,078	100.0000	491,078.00		491,078.00		491,078.00
TOTAL	491,078	100.0000	491,078.00		491,078.00		491,078.00

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2006 CAFR Work Papers



MAXIMUS

Schedule .5 - Allocation Summary

For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total	ALLOCATIONS AT CSA
FACILITIES MANAG., DESIGN &	91,695.00	91,695.00
GENERAL SERVICES	27,489.00	27,489.00
TREASURER	3,821.00	3,821.00
SECRETARY OF STATE	9,827.00	9,827.00
REVENUE	358,246.00	358,246.00
Direct Billed	0.00	0.00
Total	491,078.00	491,078.00

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 and transportation 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 experienced in FY 2006.

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 and public employee blanket bond coverage. This does not include the University of Missouri system employees, which are covered by the University of Missouri risk management unit. 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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	211,361.00			211,361.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>211,361.00</u>	<u>0.00</u>		<u>211,361.00</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	8,177.00	0.00	8,177.00	0.00	0.00
Insurance/Bond Premium	203,184.00	0.00	0.00	145,792.00	53,046.00
Departmental Totals					
Total Expenditures	211,361.00	0.00	8,177.00	145,792.00	53,046.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	211,361.00	0.00	8,177.00	145,792.00	53,046.00
Allocation Step 1					
1st Allocation	211,361.00	0.00	8,177.00	145,792.00	53,046.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 12 INSURANCE					
Total Allocated	211,361.00	0.00	8,177.00	145,792.00	53,046.00



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

SPECIFIC BONDS

Other Expense & Cost	
Claims Administration Fees	0.00
Insurance/Bond Premium	4,346.00
Departmental Totals	
Total Expenditures	4,346.00
Deductions	
Total Deductions	0.00
Functional Cost	
Functional Cost	4,346.00
Allocation Step 1	
1st Allocation	4,346.00
Allocation Step 2	
2nd Allocation	0.00
Total For 12 INSURANCE	
Total Allocated	4,346.00

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
REVENUE	1,691	0.1745	14.27		14.27		14.27
JUDICIARY	825	0.0851	6.96		6.96		6.96
ATTORNEY GENERAL	3,713	0.3832	31.34		31.34		31.34
AGRICULTURE	17,705	1.8273	149.42		149.42		149.42
ECONOMIC DEVELOPMENT	9,829	1.0145	82.95		82.95		82.95
EDUCATION	3,442	0.3553	29.05		29.05		29.05
HIGHER EDUCATION	49,620	5.1213	418.77		418.77		418.77
HEALTH	5,403	0.5576	45.60		45.60		45.60
MENTAL HEALTH	100,285	10.3505	846.36		846.36		846.36
NATURAL RESOURCES	12,383	1.2781	104.51		104.51		104.51
PUBLIC SAFETY	264,957	27.3464	2,236.11		2,236.11		2,236.11
SOCIAL SERVICES	31,200	3.2202	263.31		263.31		263.31
CORRECTIONS	277,395	28.6301	2,341.08		2,341.08		2,341.08
ALL OTHER	190,445	19.6559	1,607.27		1,607.27		1,607.27
SubTotal	968,893	100.0000	8,177.00		8,177.00		8,177.00
TOTAL	968,893	100.0000	8,177.00		8,177.00		8,177.00

Allocation Basis: Vehicle Claims by Departments for FY 2006

Allocation Source: FY 2006 CAFR work papers

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES	59,660	40.9213	59,660.00		59,660.00		59,660.00
PUBLIC SAFETY	82,144	56.3433	82,144.00		82,144.00		82,144.00
ALL OTHER	3,988	2.7354	3,988.00		3,988.00		3,988.00
SubTotal	145,792	100.0000	145,792.00		145,792.00		145,792.00
TOTAL	145,792	100.0000	145,792.00		145,792.00		145,792.00

Allocation Basis: Actual Aircraft Liability Premiums, FY 2006

Allocation Source: FY 2006 CAFR work papers



**Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	24	0.0337	17.88		17.88		17.88
INFORMATION TECHNOLOGY SERVICES	195	0.2738	145.26		145.26		145.26
BUDGET AND PLANNING	32	0.0449	23.84		23.84		23.84
ACCOUNTING	58	0.0815	43.21		43.21		43.21
FACILITIES MANAG., DESIGN & CONST.	253	0.3553	188.47		188.47		188.47
PERSONNEL	85	0.1194	63.32		63.32		63.32
PURCHASING	60	0.0843	44.70		44.70		44.70
GENERAL SERVICES	85	0.1194	63.32		63.32		63.32
TREASURER	51	0.0716	37.99		37.99		37.99
SECRETARY OF STATE	266	0.3735	198.15		198.15		198.15
SECURITY	37	0.0520	27.56		27.56		27.56
REVENUE	1,766	2.4800	1,315.55		1,315.55		1,315.55
LEGISLATURE	749	1.0518	557.96		557.96		557.96
JUDICIARY	4,387	6.1607	3,268.03		3,268.03		3,268.03
GOVERNOR	34	0.0477	25.33		25.33		25.33
LT. GOVERNOR	7	0.0098	5.21		5.21		5.21
AUDITOR	132	0.1854	98.33		98.33		98.33
ATTORNEY GENERAL	427	0.5996	318.09		318.09		318.09
AGRICULTURE	456	0.6404	339.69		339.69		339.69
INSURANCE	200	0.2809	148.99		148.99		148.99
CONSERVATION	2,270	3.1878	1,691.00		1,691.00		1,691.00
ECONOMIC DEVELOPMENT	1,681	2.3607	1,252.23		1,252.23		1,252.23
EDUCATION	2,719	3.8183	2,025.48		2,025.48		2,025.48
HIGHER EDUCATION	67	0.0941	49.91		49.91		49.91
HEALTH	1,969	2.7651	1,466.77		1,466.77		1,466.77
HIGHWAYS	7,300	10.2515	5,438.02		5,438.02		5,438.02
LABOR	1,056	1.4830	786.65		786.65		786.65
MENTAL HEALTH	9,784	13.7398	7,288.43		7,288.43		7,288.43
NATURAL RESOURCES	2,175	3.0544	1,620.23		1,620.23		1,620.23
PUBLIC SAFETY	5,064	7.1115	3,772.35		3,772.35		3,772.35
SOCIAL SERVICES	8,794	12.3496	6,550.95		6,550.95		6,550.95
CORRECTIONS	11,235	15.7775	8,369.32		8,369.32		8,369.32
ALL OTHER	7,791	10.9410	5,803.78		5,803.78		5,803.78



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SubTotal	71,209	100.0000	53,046.00		53,046.00		53,046.00
TOTAL	71,209	100.0000	53,046.00		53,046.00		53,046.00

Allocation Basis: Total Number of Employees, FY 2006

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SPECIFIC BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INSURANCE	324	7.4551	324.00		324.00		324.00
PUBLIC SAFETY	2,757	63.4377	2,757.00		2,757.00		2,757.00
ALL OTHER	1,265	29.1072	1,265.00		1,265.00		1,265.00
SubTotal	4,346	100.0000	4,346.00		4,346.00		4,346.00
TOTAL	4,346	100.0000	4,346.00		4,346.00		4,346.00

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2006 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	17.88	0.00	0.00	17.88	0.00
INFORMATION TECHNOLOGY	145.26	0.00	0.00	145.26	0.00
BUDGET AND PLANNING	23.84	0.00	0.00	23.84	0.00
ACCOUNTING	43.21	0.00	0.00	43.21	0.00
FACILITIES MANAG., DESIGN &	188.47	0.00	0.00	188.47	0.00
PERSONNEL	63.32	0.00	0.00	63.32	0.00
PURCHASING	44.70	0.00	0.00	44.70	0.00
GENERAL SERVICES	59,723.32	0.00	59,660.00	63.32	0.00
TREASURER	37.99	0.00	0.00	37.99	0.00
SECRETARY OF STATE	198.15	0.00	0.00	198.15	0.00
SECURITY	27.56	0.00	0.00	27.56	0.00
REVENUE	1,329.82	14.27	0.00	1,315.55	0.00
LEGISLATURE	557.96	0.00	0.00	557.96	0.00
JUDICIARY	3,274.99	6.96	0.00	3,268.03	0.00
GOVERNOR	25.33	0.00	0.00	25.33	0.00
LT. GOVERNOR	5.21	0.00	0.00	5.21	0.00
AUDITOR	98.33	0.00	0.00	98.33	0.00
ATTORNEY GENERAL	349.43	31.34	0.00	318.09	0.00
AGRICULTURE	489.11	149.42	0.00	339.69	0.00
INSURANCE	472.99	0.00	0.00	148.99	324.00
CONSERVATION	1,691.00	0.00	0.00	1,691.00	0.00
ECONOMIC DEVELOPMENT	1,335.18	82.95	0.00	1,252.23	0.00
EDUCATION	2,054.53	29.05	0.00	2,025.48	0.00
HIGHER EDUCATION	468.68	418.77	0.00	49.91	0.00
HEALTH	1,512.37	45.60	0.00	1,466.77	0.00
HIGHWAYS	5,438.02	0.00	0.00	5,438.02	0.00
LABOR	786.65	0.00	0.00	786.65	0.00
MENTAL HEALTH	8,134.79	846.36	0.00	7,288.43	0.00
NATURAL RESOURCES	1,724.74	104.51	0.00	1,620.23	0.00
PUBLIC SAFETY	90,909.46	2,236.11	82,144.00	3,772.35	2,757.00
SOCIAL SERVICES	6,814.26	263.31	0.00	6,550.95	0.00
CORRECTIONS	10,710.40	2,341.08	0.00	8,369.32	0.00
ALL OTHER	12,664.05	1,607.27	3,988.00	5,803.78	1,265.00



MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	211,361.00	8,177.00	145,792.00	53,046.00	4,346.00



**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.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department BOARD OF PUBLIC BUILDINGS I**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,731,111.00			12,731,111.00
EQUIPMENT USE	94,999.16		94,999.16	
ACCOUNTING		2,414.66	2,414.66	
PURCHASING		10,780.92	10,780.92	
TREASURER		80.39	80.39	
Total Allocated Additions:	94,999.16	13,275.97	108,275.13	108,275.13
Building Depreciation	(3,240,980.00)			
Equipment Depreciation	(94,513.00)			
Land Improvement Depreciation	(122,707.00)			
Other Income	(94,519.00)			
Admin. Interest	(4,313.00)			
Total Departmental Cost Adjustments:	(3,557,032.00)			(3,557,032.00)
Total To Be Allocated:	9,269,078.16	13,275.97		9,282,354.13



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS I

	Total	General & Admin	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT
Wages & Benefits					
Salaries & Wages	1,638,447.00	0.00	248,124.00	58,249.00	47,352.00
Fringe Benefits	584,274.00	0.00	104,187.00	19,375.00	10,647.00
Other Expense & Cost					
Departmental Expenditures	10,508,390.00	0.00	1,406,696.00	1,168,653.00	2,965,878.00
Departmental Totals					
Total Expenditures	12,731,111.00	0.00	1,759,007.00	1,246,277.00	3,023,877.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Building Depreciation	(3,240,980.00)	0.00	(491,652.00)	(220,350.00)	(794,624.00)
Equipment Depreciation	(94,513.00)	0.00	(7,546.00)	(9,966.00)	(6,612.00)
Land Improvement Depreciation	(122,707.00)	0.00	(23,361.00)	0.00	(79,187.00)
Other Income	(94,519.00)	0.00	(64,341.00)	0.00	0.00
Admin. Interest	(4,313.00)	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	9,174,079.00	0.00	1,172,107.00	1,015,961.00	2,143,454.00
Allocation Step 1					
Inbound- All Others	94,999.16	94,999.16	0.00	0.00	0.00
Reallocate Admin Costs		(94,999.16)	12,137.38	10,520.49	22,195.79
1st Allocation	9,269,078.16	0.00	1,184,244.38	1,026,481.49	2,165,649.79
Allocation Step 2					
Inbound- All Others	13,275.97	13,275.97	0.00	0.00	0.00
Reallocate Admin Costs		(13,275.97)	1,696.18	1,470.22	3,101.82
2nd Allocation	13,275.97	0.00	1,696.18	1,470.22	3,101.82
Total For 13 BOARD OF PUBLIC					
Total Allocated	9,282,354.13	0.00	1,185,940.56	1,027,951.71	2,168,751.61

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS I

	TRUMAN	MIDTOWN
Wages & Benefits		
Salaries & Wages	1,242,902.00	41,820.00
Fringe Benefits	440,660.00	9,405.00
Other Expense & Cost		
Departmental Expenditures	3,477,046.00	1,490,117.00
Departmental Totals		
Total Expenditures	5,160,608.00	1,541,342.00
Deductions		
Total Deductions	0.00	0.00
Cost Adjustments		
Building Depreciation	(1,580,572.00)	(153,782.00)
Equipment Depreciation	(61,869.00)	(8,520.00)
Land Improvement Depreciation	(17,639.00)	(2,520.00)
Other Income	(20,178.00)	(10,000.00)
Admin. Interest	(4,313.00)	0.00
Functional Cost	3,476,037.00	1,366,520.00
Allocation Step 1		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	35,995.00	14,150.50
1st Allocation	3,512,032.00	1,380,670.50
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	5,030.24	1,977.51
2nd Allocation	5,030.24	1,977.51
Total For 13 BOARD OF PUBLIC		
Total Allocated	3,517,062.24	1,382,648.01

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I**

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAG., DESIGN & CONST.	1,495	1.1109	13,155.83		13,155.83	18.84	13,174.67
SECRETARY OF STATE	1,018	0.7565	8,958.29		8,958.29	12.83	8,971.12
REVENUE	18,429	13.6942	162,173.07		162,173.07	232.28	162,405.35
GOVERNOR	2,426	1.8027	21,348.52		21,348.52	30.58	21,379.10
AUDITOR	1,967	1.4616	17,309.37		17,309.37	24.79	17,334.16
ATTORNEY GENERAL	9,233	6.8609	81,249.33		81,249.33	116.37	81,365.70
INSURANCE	1,195	0.8880	10,515.87		10,515.87	15.06	10,530.93
ECONOMIC DEVELOPMENT	8,798	6.5376	77,421.37		77,421.37	110.89	77,532.26
EDUCATION	2,537	1.8852	22,325.30		22,325.30	31.98	22,357.28
HEALTH	101	0.0751	888.79		888.79	1.27	890.06
PUBLIC SAFETY	4,863	3.6136	42,793.83		42,793.83	61.29	42,855.12
SOCIAL SERVICES	82,513	61.3137	726,104.81		726,104.81	1,040.00	727,144.81
SubTotal	134,575	100.0000	1,184,244.38		1,184,244.38	1,696.18	1,185,940.56
TOTAL	134,575	100.0000	1,184,244.38		1,184,244.38	1,696.18	1,185,940.56

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAG., DESIGN & CONST.	4,746	5.7141	58,653.96		58,653.96	84.01	58,737.97
SECRETARY OF STATE	1,430	1.7217	17,672.81		17,672.81	25.31	17,698.12
REVENUE	7,963	9.5873	98,411.61		98,411.61	140.95	98,552.56
AUDITOR	1,406	1.6928	17,376.21		17,376.21	24.89	17,401.10
ATTORNEY GENERAL	5,062	6.0945	62,559.28		62,559.28	89.60	62,648.88
HEALTH	14,739	17.7454	182,153.56		182,153.56	260.90	182,414.46
MENTAL HEALTH	702	0.8452	8,675.75		8,675.75	12.43	8,688.18
PUBLIC SAFETY	1,986	2.3911	24,544.20		24,544.20	35.15	24,579.35
SOCIAL SERVICES	45,024	54.2079	556,434.11		556,434.11	796.98	557,231.09
SubTotal	83,058	100.0000	1,026,481.49		1,026,481.49	1,470.22	1,027,951.71
TOTAL	83,058	100.0000	1,026,481.49		1,026,481.49	1,470.22	1,027,951.71

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I**

Activity - WAINWRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAG., DESIGN & CONST.	1,456	1.3344	28,899.15		28,899.15	41.39	28,940.54
SECRETARY OF STATE	1,544	1.4151	30,645.81		30,645.81	43.89	30,689.70
REVENUE	1,134	1.0393	22,507.99		22,507.99	32.24	22,540.23
GOVERNOR	2,879	2.6386	57,143.31		57,143.31	81.85	57,225.16
AUDITOR	2,973	2.7248	59,009.04		59,009.04	84.52	59,093.56
ATTORNEY GENERAL	11,838	10.8496	234,964.36		234,964.36	336.54	235,300.90
INSURANCE	1,316	1.2061	26,120.38		26,120.38	37.41	26,157.79
ECONOMIC DEVELOPMENT	3,561	3.2637	70,679.86		70,679.86	101.23	70,781.09
HEALTH	10,774	9.8744	213,845.77		213,845.77	306.29	214,152.06
LABOR	12,443	11.4041	246,972.61		246,972.61	353.73	247,326.34
PUBLIC SAFETY	2,916	2.6725	57,877.68		57,877.68	82.90	57,960.58
SOCIAL SERVICES	44,376	40.6710	880,788.86		880,788.86	1,261.53	882,050.39
CORRECTIONS	11,900	10.9064	236,194.97		236,194.97	338.30	236,533.27
SubTotal	109,110	100.0000	2,165,649.79		2,165,649.79	3,101.82	2,168,751.61
TOTAL	109,110	100.0000	2,165,649.79		2,165,649.79	3,101.82	2,168,751.61

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION TECHNOLOGY SERVICES	47,963	9.1209	320,327.84		320,327.84	458.80	320,786.64
ACCOUNTING	15,352	2.9194	102,530.54		102,530.54	146.85	102,677.39
FACILITIES MANAG., DESIGN & CONST.	30,639	5.8265	204,627.00		204,627.00	293.08	204,920.08
PERSONNEL	21,018	3.9969	140,371.74		140,371.74	201.05	140,572.79
PURCHASING	11,876	2.2584	79,315.59		79,315.59	113.60	79,429.19
GENERAL SERVICES	12,205	2.3210	81,512.86		81,512.86	116.75	81,629.61
TREASURER	18,106	3.4431	120,923.55		120,923.55	173.20	121,096.75
SECURITY	2,730	0.5192	18,232.71		18,232.71	26.11	18,258.82
REVENUE	203,420	38.6832	1,358,569.76		1,358,569.76	1,945.88	1,360,515.64
AUDITOR	14,510	2.7593	96,907.15		96,907.15	138.80	97,045.95
INSURANCE	42,467	8.0757	283,622.01		283,622.01	406.23	284,028.24
ECONOMIC DEVELOPMENT	62,536	11.8921	417,655.73		417,655.73	598.20	418,253.93
PUBLIC SAFETY	18,723	3.5605	125,044.25		125,044.25	179.10	125,223.35
SOCIAL SERVICES	12,707	2.4164	84,865.55		84,865.55	121.55	84,987.10
ALL OTHER	11,608	2.2074	77,525.72		77,525.72	111.04	77,636.76
SubTotal	525,860	100.0000	3,512,032.00		3,512,032.00	5,030.24	3,517,062.24
TOTAL	525,860	100.0000	3,512,032.00		3,512,032.00	5,030.24	3,517,062.24

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I**

Activity - MIDTOWN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	96,362	100.0000	1,380,670.50		1,380,670.50	1,977.51	1,382,648.01
SubTotal	96,362	100.0000	1,380,670.50		1,380,670.50	1,977.51	1,382,648.01
TOTAL	96,362	100.0000	1,380,670.50		1,380,670.50	1,977.51	1,382,648.01

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS
Schedule .5 - Allocation Summary
For Department BOARD OF PUBLIC BUILDINGS I

Receiving Department	Total	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT	TRUMAN	MIDTOWN
INFORMATION TECHNOLOGY	320,786.64	0.00	0.00	0.00	320,786.64	0.00
ACCOUNTING	102,677.39	0.00	0.00	0.00	102,677.39	0.00
FACILITIES MANAG., DESIGN &	305,773.26	13,174.67	58,737.97	28,940.54	204,920.08	0.00
PERSONNEL	140,572.79	0.00	0.00	0.00	140,572.79	0.00
PURCHASING	79,429.19	0.00	0.00	0.00	79,429.19	0.00
GENERAL SERVICES	81,629.61	0.00	0.00	0.00	81,629.61	0.00
TREASURER	121,096.75	0.00	0.00	0.00	121,096.75	0.00
SECRETARY OF STATE	57,358.94	8,971.12	17,698.12	30,689.70	0.00	0.00
SECURITY	18,258.82	0.00	0.00	0.00	18,258.82	0.00
REVENUE	1,644,013.78	162,405.35	98,552.56	22,540.23	1,360,515.64	0.00
GOVERNOR	78,604.26	21,379.10	0.00	57,225.16	0.00	0.00
AUDITOR	190,874.77	17,334.16	17,401.10	59,093.56	97,045.95	0.00
ATTORNEY GENERAL	379,315.48	81,365.70	62,648.88	235,300.90	0.00	0.00
INSURANCE	320,716.96	10,530.93	0.00	26,157.79	284,028.24	0.00
ECONOMIC DEVELOPMENT	566,567.28	77,532.26	0.00	70,781.09	418,253.93	0.00
EDUCATION	22,357.28	22,357.28	0.00	0.00	0.00	0.00
HEALTH	397,456.58	890.06	182,414.46	214,152.06	0.00	0.00
LABOR	247,326.34	0.00	0.00	247,326.34	0.00	0.00
MENTAL HEALTH	8,688.18	0.00	8,688.18	0.00	0.00	0.00
PUBLIC SAFETY	250,618.40	42,855.12	24,579.35	57,960.58	125,223.35	0.00
SOCIAL SERVICES	3,634,061.40	727,144.81	557,231.09	882,050.39	84,987.10	1,382,648.01
CORRECTIONS	236,533.27	0.00	0.00	236,533.27	0.00	0.00
ALL OTHER	77,636.76	0.00	0.00	0.00	77,636.76	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	9,282,354.13	1,185,940.56	1,027,951.71	2,168,751.61	3,517,062.24	1,382,648.01



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
Lewis and Clark 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 costs attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department BOARD OF PUBLIC BUILDINGS II**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,085,566.00			3,085,566.00
EQUIPMENT USE	16,661.84		16,661.84	
ACCOUNTING		1,141.42	1,141.42	
PURCHASING		1,947.44	1,947.44	
TREASURER		37.72	37.72	
Total Allocated Additions:	16,661.84	3,126.58	19,788.42	19,788.42
Building Depreciation	(715,919.00)			
Equipment Depreciation	(9,022.00)			
Land Improvement Depreciation	(24,376.00)			
Admin. Interest	(3,222.00)			
Total Departmental Cost Adjustments:	(752,539.00)			(752,539.00)
Total To Be Allocated:	2,349,688.84	3,126.58		2,352,815.42

MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS II**

	Total	General & Admin	ST JOSEPH	KIRKPATRICK INFO. CENTER	MILL CREEK
Wages & Benefits					
Salaries & Wages	579,132.00	0.00	62,380.00	312,636.00	23,231.00
Fringe Benefits	206,391.00	0.00	26,193.00	110,842.00	5,224.00
Other Expense & Cost					
Departmental Expenditures	2,300,043.00	0.00	332,187.00	960,315.00	558,353.00
Other Income	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	3,085,566.00	0.00	420,760.00	1,383,793.00	586,808.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Building Depreciation	(715,919.00)	0.00	(50,740.00)	(444,275.00)	(220,904.00)
Equipment Depreciation	(9,022.00)	0.00	(1,511.00)	(1,923.00)	(4,957.00)
Land Improvement Depreciation	(24,376.00)	0.00	0.00	(16,489.00)	(970.00)
Admin. Interest	(3,222.00)	0.00	(324.00)	(2,898.00)	0.00
Functional Cost					
Total Expenditures	2,333,027.00	0.00	368,185.00	918,208.00	359,977.00
Allocation Step 1					
Inbound- All Others	16,661.84	16,661.84	0.00	0.00	0.00
Reallocate Admin Costs		(16,661.84)	2,629.47	6,557.60	2,570.86
1st Allocation	2,349,688.84	0.00	370,814.47	924,765.60	362,547.86
Allocation Step 2					
Inbound- All Others	3,126.58	3,126.58	0.00	0.00	0.00
Reallocate Admin Costs		(3,126.58)	493.42	1,230.52	482.42
2nd Allocation	3,126.58	0.00	493.42	1,230.52	482.42
Total For 14 BOARD OF PUBLIC					
Total Allocated	2,352,815.42	0.00	371,307.89	925,996.12	363,030.28

MAXIMUS**Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS II**

LEWIS AND CLARK

Wages & Benefits	
Salaries & Wages	180,885.00
Fringe Benefits	64,132.00
Other Expense & Cost	
Departmental Expenditures	449,188.00
Other Income	0.00
Departmental Totals	
Total Expenditures	694,205.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Building Depreciation	0.00
Equipment Depreciation	(631.00)
Land Improvement Depreciation	(6,917.00)
Admin. Interest	0.00
Functional Cost	686,657.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	4,903.91
1st Allocation	691,560.91
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	920.22
2nd Allocation	920.22
Total For 14 BOARD OF PUBLIC	
Total Allocated	692,481.13

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II**

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAG., DESIGN & CONST.	1,719	5.0817	18,843.82		18,843.82	25.07	18,868.89
REVENUE	2,515	7.4349	27,569.64		27,569.64	36.69	27,606.33
EDUCATION	3,231	9.5515	35,418.50		35,418.50	47.13	35,465.63
HEALTH	2,685	7.9374	29,433.20		29,433.20	39.16	29,472.36
LABOR	1,848	5.4631	20,257.94		20,257.94	26.96	20,284.90
MENTAL HEALTH	4,898	14.4796	53,692.30		53,692.30	71.45	53,763.75
PUBLIC SAFETY	1,698	5.0197	18,613.62		18,613.62	24.77	18,638.39
SOCIAL SERVICES	15,233	45.0321	166,985.45		166,985.45	222.19	167,207.64
SubTotal	33,827	100.0000	370,814.47		370,814.47	493.42	371,307.89
TOTAL	33,827	100.0000	370,814.47		370,814.47	493.42	371,307.89

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II**

Activity - KIRKPATRICK INFO. CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAG., DESIGN & CONST.	1,061	0.8024	7,420.62		7,420.62	9.87	7,430.49
SECRETARY OF STATE	131,162	99.1976	917,344.98		917,344.98	1,220.65	918,565.63
SubTotal	132,223	100.0000	924,765.60		924,765.60	1,230.52	925,996.12
TOTAL	132,223	100.0000	924,765.60		924,765.60	1,230.52	925,996.12

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II**

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	16,785	31.3574	113,685.66		113,685.66	151.27	113,836.93
CORRECTIONS	36,743	68.6426	248,862.20		248,862.20	331.15	249,193.35
SubTotal	53,528	100.0000	362,547.86		362,547.86	482.42	363,030.28
TOTAL	53,528	100.0000	362,547.86		362,547.86	482.42	363,030.28

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II**

Activity - LEWIS AND CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NATURAL RESOURCES	76,559	100.0000	691,560.91		691,560.91	920.22	692,481.13
SubTotal	76,559	100.0000	691,560.91		691,560.91	920.22	692,481.13
TOTAL	76,559	100.0000	691,560.91		691,560.91	920.22	692,481.13

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS

**Schedule .5 - Allocation Summary
For Department BOARD OF PUBLIC BUILDINGS II**

Receiving Department	Total	ST JOSEPH	KIRKPATRICK INFO.	MILL CREEK	LEWIS AND CLARK
FACILITIES MANAG., DESIGN &	26,299.38	18,868.89	7,430.49	0.00	0.00
SECRETARY OF STATE	918,565.63	0.00	918,565.63	0.00	0.00
REVENUE	27,606.33	27,606.33	0.00	0.00	0.00
EDUCATION	35,465.63	35,465.63	0.00	0.00	0.00
HEALTH	143,309.29	29,472.36	0.00	113,836.93	0.00
LABOR	20,284.90	20,284.90	0.00	0.00	0.00
MENTAL HEALTH	53,763.75	53,763.75	0.00	0.00	0.00
NATURAL RESOURCES	692,481.13	0.00	0.00	0.00	692,481.13
PUBLIC SAFETY	18,638.39	18,638.39	0.00	0.00	0.00
SOCIAL SERVICES	167,207.64	167,207.64	0.00	0.00	0.00
CORRECTIONS	249,193.35	0.00	0.00	249,193.35	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	2,352,815.42	371,307.89	925,996.12	363,030.28	692,481.13



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 Technology Services
Personnel
Purchasing
General Services
Facilities Management, Design and Construction
Board of Public Buildings

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

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

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department COMM. OF ADMIN.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,188,777.00			1,188,777.00
BUILDING USE I	4,167.37		4,167.37	
BUILDING USE II	2,426.14		2,426.14	
EQUIPMENT USE	7,737.99		7,737.99	
RETIREMENT/GROUP INSURANCE	275,456.87		275,456.87	
OASDHI	70,453.02		70,453.02	
INSURANCE	17.88		17.88	
COMM. OF ADMIN.		35,411.22	35,411.22	
INFORMATION TECHNOLOGY SERVICES		582,334.45	582,334.45	
ACCOUNTING		1,254.75	1,254.75	
FACILITIES MANAG., DESIGN & CONST.		32,419.66	32,419.66	
PERSONNEL		73,895.22	73,895.22	
PURCHASING		31.00	31.00	
GENERAL SERVICES		11,892.85	11,892.85	
TREASURER		41.61	41.61	
SECRETARY OF STATE		1,119.54	1,119.54	
SECURITY		6,394.17	6,394.17	
REVENUE		17.44	17.44	
Total Allocated Additions:	<u>360,259.27</u>	<u>744,811.91</u>	<u>1,105,071.18</u>	<u>1,105,071.18</u>
Capital Outlay	(1,435.00)			
GR Cost Reimbursement	(31,270.00)			
Total Departmental Cost Adjustments:	<u>(32,705.00)</u>			<u>(32,705.00)</u>
Total To Be Allocated:	<u><u>1,516,331.27</u></u>	<u><u>744,811.91</u></u>		<u><u>2,261,143.18</u></u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department COMM. OF ADMIN.

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,027,118.00	0.00	866,762.00	160,356.00
Other Expense & Cost				
Departmental Expenditures	161,659.00	0.00	136,420.00	25,239.00
Departmental Totals				
Total Expenditures	1,188,777.00	0.00	1,003,182.00	185,595.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(1,435.00)	0.00	(1,211.00)	(224.00)
GR Cost Reimbursement	(31,270.00)	0.00	(31,270.00)	0.00
Functional Cost	1,156,072.00	0.00	970,701.00	185,371.00
Allocation Step 1				
Inbound- All Others	360,259.27	360,259.27	0.00	0.00
Reallocate Admin Costs		(360,259.27)	302,493.14	57,766.13
1st Allocation	1,516,331.27	0.00	1,273,194.14	243,137.13
Allocation Step 2				
Inbound- All Others	744,811.91	744,811.91	0.00	0.00
Reallocate Admin Costs		(744,811.91)	625,384.30	119,427.61
2nd Allocation	744,811.91	0.00	625,384.30	119,427.61
Total For 15 COMM. OF ADMIN.				
Total Allocated	2,261,143.18	0.00	1,898,578.44	362,564.74

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	22	2.7813	35,411.22		35,411.22		35,411.22
INFORMATION TECHNOLOGY SERVICES	178	22.5032	286,508.93		286,508.93	144,757.35	431,266.28
BUDGET AND PLANNING	29	3.6662	46,678.42		46,678.42	23,584.06	70,262.48
ACCOUNTING	53	6.7004	85,308.83		85,308.83	43,101.91	128,410.74
FACILITIES MANAG., DESIGN & CONST.	231	29.2036	371,817.76		371,817.76	187,859.27	559,677.03
PERSONNEL	77	9.7345	123,939.25		123,939.25	62,619.75	186,559.00
PURCHASING	55	6.9532	88,528.04		88,528.04	44,728.40	133,256.44
GENERAL SERVICES	77	9.7345	123,939.25		123,939.25	62,619.75	186,559.00
ALL OTHER	69	8.7231	111,062.44		111,062.44	56,113.81	167,176.25
SubTotal	791	100.0000	1,273,194.14		1,273,194.14	625,384.30	1,898,578.44
TOTAL	791	100.0000	1,273,194.14		1,273,194.14	625,384.30	1,898,578.44

Allocation Basis: Average Number of OA Employees, FY 2006

Allocation Source: HR Query "Number of OA Employees"

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	243,137.13		243,137.13	119,427.61	362,564.74
SubTotal	100	100.0000	243,137.13		243,137.13	119,427.61	362,564.74
TOTAL	100	100.0000	243,137.13		243,137.13	119,427.61	362,564.74

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department COMM. OF ADMIN.

Receiving Department	Total	DEPARTMENTAL	GENERAL GOV'T
COMM. OF ADMIN.	35,411.22	35,411.22	0.00
INFORMATION TECHNOLOGY	431,266.28	431,266.28	0.00
BUDGET AND PLANNING	70,262.48	70,262.48	0.00
ACCOUNTING	128,410.74	128,410.74	0.00
FACILITIES MANAG., DESIGN &	559,677.03	559,677.03	0.00
PERSONNEL	186,559.00	186,559.00	0.00
PURCHASING	133,256.44	133,256.44	0.00
GENERAL SERVICES	186,559.00	186,559.00	0.00
ALL OTHER	529,740.99	167,176.25	362,564.74
Direct Billed	0.00	0.00	0.00
Total	2,261,143.18	1,898,578.44	362,564.74

STATE OF MISSOURI
INFORMATION TECHNOLOGY 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 functional cost (allowable expenses) on Schedule 16.3. These costs are from the Finance and Administration 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.

Office Automation. Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each OA division based on the number of workstations located there in FY 2006.

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department INFORMATION TECHNOLOGY SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	55,903,722.00			55,903,722.00
BUILDING USE I	163,931.84		163,931.84	
BUILDING USE II	8,582.07		8,582.07	
EQUIPMENT USE	229,265.93		229,265.93	
RETIREMENT/GROUP INSURANCE	833,623.12		833,623.12	
OASDHI	190,569.97		190,569.97	
BUILDING RENTAL	191,533.98		191,533.98	
WORKER'S COMPENSATION	304.74		304.74	
INSURANCE	145.26		145.26	
BOARD OF PUBLIC BUILDINGS I	320,327.84	458.80	320,786.64	
COMM. OF ADMIN.	286,508.93	144,757.35	431,266.28	
INFORMATION TECHNOLOGY SERVICES		2,183,187.49	2,183,187.49	
BUDGET AND PLANNING		33,655.61	33,655.61	
ACCOUNTING		18,532.13	18,532.13	
FACILITIES MANAG., DESIGN & CONST.		41,288.81	41,288.81	
PURCHASING		54,424.37	54,424.37	
GENERAL SERVICES		12,098.63	12,098.63	
TREASURER		607.79	607.79	
SECURITY		54,350.43	54,350.43	
REVENUE		75.58	75.58	
Total Allocated Additions:	<u>2,224,793.68</u>	<u>2,543,436.99</u>	<u>4,768,230.67</u>	<u>4,768,230.67</u>
Capital Outlay - Departmental	(1,891,677.00)			
Capital Outlay - G & A	(664,160.00)			
GR Cost Reimbursement	(72,232.00)			
Total Departmental Cost Adjustments:	<u>(2,628,069.00)</u>			<u>(2,628,069.00)</u>
Total To Be Allocated:	<u><u>55,500,446.68</u></u>	<u><u>2,543,436.99</u></u>		<u><u>58,043,883.67</u></u>



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY SERVICES**

	Total	General & Admin	SYSTEM DEVELOPMENT	OFFICE AUTOMATION	SECTION II
Wages & Benefits					
Salaries & Wages	7,065,657.00	0.00	1,908,199.00	253,572.00	4,903,886.00
Other Expense & Cost					
Departmental Expenditures	44,025,289.00	0.00	392,474.00	271,032.00	43,361,783.00
General and Administrative	4,812,776.00	0.00	1,299,770.00	172,721.00	3,340,285.00
Departmental Totals					
Total Expenditures	55,903,722.00	0.00	3,600,443.00	697,325.00	51,605,954.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay - Departmental	(1,891,677.00)	0.00	(36,727.00)	(151,596.00)	(1,703,354.00)
Capital Outlay - G & A	(664,160.00)	0.00	(179,368.00)	(23,835.00)	(460,957.00)
GR Cost Reimbursement	(72,232.00)	0.00	(63,759.00)	(8,473.00)	0.00
Functional Cost	53,275,653.00	0.00	3,320,589.00	513,421.00	49,441,643.00
Allocation Step 1					
Inbound- All Others	2,224,793.68	2,224,793.68	0.00	0.00	0.00
Reallocate Admin Costs		(2,224,793.68)	138,666.94	21,440.34	2,064,686.40
1st Allocation	55,500,446.68	0.00	3,459,255.94	534,861.34	51,506,329.40
Allocation Step 2					
Inbound- All Others	2,543,436.99	2,543,436.99	0.00	0.00	0.00
Reallocate Admin Costs		(2,543,436.99)	158,527.34	24,511.10	2,360,398.55
2nd Allocation	2,543,436.99	0.00	158,527.34	24,511.10	2,360,398.55
Total For 16 INFORMATION					
Total Allocated	58,043,883.67	0.00	3,617,783.28	559,372.44	53,866,727.95

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY SERVICES**

Activity - SYSTEM DEVELOPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	13,372	16.7121	578,113.45		578,113.45		578,113.45
INFORMATION TECHNOLOGY SERVICES	47,039	58.7884	2,033,643.39		2,033,643.39		2,033,643.39
ACCOUNTING	407	0.5087	17,595.89		17,595.89	3,291.37	20,887.26
FACILITIES MANAG., DESIGN & CONST.	762	0.9523	32,943.64		32,943.64	6,162.21	39,105.85
PERSONNEL	2,531	3.1632	109,423.05		109,423.05	20,467.92	129,890.97
PURCHASING	607	0.7586	26,242.50		26,242.50	4,908.74	31,151.24
GENERAL SERVICES	15,296	19.1167	661,294.02		661,294.02	123,697.10	784,991.12
SubTotal	80,014	100.0000	3,459,255.94		3,459,255.94	158,527.34	3,617,783.28
TOTAL	80,014	100.0000	3,459,255.94		3,459,255.94	158,527.34	3,617,783.28

Allocation Basis: System Development Hours for FY 2006

Allocation Source: Systems and Programming Project Summary



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY SERVICES**

Activity - OFFICE AUTOMATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	7	0.7892	4,221.00		4,221.00		4,221.00
INFORMATION TECHNOLOGY SERVICES	248	27.9593	149,544.10		149,544.10		149,544.10
BUDGET AND PLANNING	34	3.8331	20,502.01		20,502.01	1,318.64	21,820.65
ACCOUNTING	64	7.2153	38,592.03		38,592.03	2,482.14	41,074.17
FACILITIES MANAG., DESIGN & CONST.	194	21.8715	116,982.07		116,982.07	7,523.96	124,506.03
PERSONNEL	73	8.2300	44,019.03		44,019.03	2,831.19	46,850.22
PURCHASING	67	7.5536	40,401.02		40,401.02	2,598.49	42,999.51
GENERAL SERVICES	63	7.1026	37,989.02		37,989.02	2,443.35	40,432.37
REVENUE	20	2.2548	12,060.01		12,060.01	775.67	12,835.68
GOVERNOR	55	6.2007	33,165.02		33,165.02	2,133.09	35,298.11
LT. GOVERNOR	10	1.1274	6,030.01		6,030.01	387.83	6,417.84
ALL OTHER	52	5.8625	31,356.02		31,356.02	2,016.74	33,372.76
SubTotal	887	100.0000	534,861.34		534,861.34	24,511.10	559,372.44
TOTAL	887	100.0000	534,861.34		534,861.34	24,511.10	559,372.44

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY SERVICES**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	51,506,329.40		51,506,329.40	2,360,398.55	53,866,727.95
SubTotal	100	100.0000	51,506,329.40		51,506,329.40	2,360,398.55	53,866,727.95
TOTAL	100	100.0000	51,506,329.40		51,506,329.40	2,360,398.55	53,866,727.95

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

Schedule .5 - Allocation Summary

For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SYSTEM DEVELOPMENT	OFFICE AUTOMATION	SECTION II
COMM. OF ADMIN.	582,334.45	578,113.45	4,221.00	0.00
INFORMATION TECHNOLOGY	2,183,187.49	2,033,643.39	149,544.10	0.00
BUDGET AND PLANNING	21,820.65	0.00	21,820.65	0.00
ACCOUNTING	61,961.43	20,887.26	41,074.17	0.00
FACILITIES MANAG., DESIGN &	163,611.88	39,105.85	124,506.03	0.00
PERSONNEL	176,741.19	129,890.97	46,850.22	0.00
PURCHASING	74,150.75	31,151.24	42,999.51	0.00
GENERAL SERVICES	825,423.49	784,991.12	40,432.37	0.00
REVENUE	12,835.68	0.00	12,835.68	0.00
GOVERNOR	35,298.11	0.00	35,298.11	0.00
LT. GOVERNOR	6,417.84	0.00	6,417.84	0.00
ALL OTHER	53,900,100.71	0.00	33,372.76	53,866,727.95
Direct Billed	0.00	0.00	0.00	0.00
Total	58,043,883.67	3,617,783.28	559,372.44	53,866,727.95



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 budget and planning costs have been allocated to departments based on actual hours of service provided according to individual time sheets maintained by staff.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department BUDGET AND PLANNING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,578,282.00			1,578,282.00
BUILDING USE I	20,008.05		20,008.05	
EQUIPMENT USE	7,439.77		7,439.77	
RETIREMENT/GROUP INSURANCE	440,730.94		440,730.94	
OASDHI	112,726.01		112,726.01	
WORKER'S COMPENSATION	795.80		795.80	
INSURANCE	23.84		23.84	
COMM. OF ADMIN.	46,678.42	23,584.06	70,262.48	
INFORMATION TECHNOLOGY SERVICES	20,502.01	1,318.64	21,820.65	
BUDGET AND PLANNING		113,382.13	113,382.13	
ACCOUNTING		678.76	678.76	
FACILITIES MANAG., DESIGN & CONST.		73,536.34	73,536.34	
PURCHASING		113.40	113.40	
GENERAL SERVICES		7,395.82	7,395.82	
TREASURER		23.37	23.37	
SECRETARY OF STATE		141.71	141.71	
SECURITY		9,591.25	9,591.25	
REVENUE		17.44	17.44	
Total Allocated Additions:	648,904.84	229,782.92	878,687.76	878,687.76
Capital Outlay	(12,743.00)			
GR Cost Reimbursement	(18,692.00)			
Total Departmental Cost Adjustments:	(31,435.00)			(31,435.00)
Total To Be Allocated:	2,195,751.84	229,782.92		2,425,534.76



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department BUDGET AND PLANNING**

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,449,071.00	0.00	905,669.00	543,402.00
Other Expense & Cost				
Departmental Expenditures	129,211.00	0.00	58,964.00	70,247.00
Departmental Totals				
Total Expenditures	1,578,282.00	0.00	964,633.00	613,649.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(12,743.00)	0.00	(7,964.00)	(4,779.00)
GR Cost Reimbursement	(18,692.00)	0.00	(18,692.00)	0.00
Functional Cost				
Functional Cost	1,546,847.00	0.00	937,977.00	608,870.00
Allocation Step 1				
Inbound- All Others	648,904.84	648,904.84	0.00	0.00
Reallocate Admin Costs		(648,904.84)	393,482.92	255,421.92
1st Allocation	2,195,751.84	0.00	1,331,459.92	864,291.92
Allocation Step 2				
Inbound- All Others	229,782.92	229,782.92	0.00	0.00
Reallocate Admin Costs		(229,782.92)	139,335.77	90,447.15
2nd Allocation	229,782.92	0.00	139,335.77	90,447.15
Total For 17 BUDGET AND				
Total Allocated	2,425,534.76	0.00	1,470,795.69	954,739.07

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING**

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION TECHNOLOGY SERVICES	1,003	2.5277	33,655.61		33,655.61		33,655.61
BUDGET AND PLANNING	3,379	8.5156	113,382.13		113,382.13		113,382.13
ACCOUNTING	584	1.4718	19,596.08		19,596.08	2,305.29	21,901.37
FACILITIES MANAG., DESIGN & CONST.	1,632	4.1129	54,761.65		54,761.65	6,442.18	61,203.83
PERSONNEL	244	0.6149	8,187.40		8,187.40	963.17	9,150.57
PURCHASING	237	0.5973	7,952.52		7,952.52	935.54	8,888.06
GENERAL SERVICES	417	1.0509	13,992.41		13,992.41	1,646.07	15,638.48
TREASURER	532	1.3407	17,851.23		17,851.23	2,100.02	19,951.25
SECRETARY OF STATE	368	0.9274	12,348.21		12,348.21	1,452.65	13,800.86
SECURITY	8	0.0202	268.44		268.44	31.58	300.02
REVENUE	2,022	5.0958	67,848.08		67,848.08	7,981.67	75,829.75
JUDICIARY	976	2.4597	32,749.61		32,749.61	3,852.67	36,602.28
GOVERNOR	1,667	4.2011	55,936.08		55,936.08	6,580.34	62,516.42
LT. GOVERNOR	283	0.7132	9,496.05		9,496.05	1,117.12	10,613.17
AUDITOR	471	1.1870	15,804.38		15,804.38	1,859.23	17,663.61
ATTORNEY GENERAL	174	0.4385	5,838.56		5,838.56	686.85	6,525.41
AGRICULTURE	1,262	3.1804	42,346.34		42,346.34	4,981.63	47,327.97
INSURANCE	705	1.7767	23,656.23		23,656.23	2,782.93	26,439.16
CONSERVATION	219	0.5519	7,348.53		7,348.53	864.48	8,213.01
ECONOMIC DEVELOPMENT	2,069	5.2142	69,425.17		69,425.17	8,167.20	77,592.37
EDUCATION	2,465	6.2122	82,712.93		82,712.93	9,730.37	92,443.30
HIGHER EDUCATION	1,719	4.3322	57,680.93		57,680.93	6,785.60	64,466.53
HEALTH	1,495	3.7676	50,164.63		50,164.63	5,901.38	56,066.01
HIGHWAYS	2,275	5.7334	76,337.48		76,337.48	8,980.36	85,317.84
LABOR	1,115	2.8100	37,413.76		37,413.76	4,401.36	41,815.12
MENTAL HEALTH	2,022	5.0958	67,848.08		67,848.08	7,981.67	75,829.75
NATURAL RESOURCES	1,652	4.1633	55,432.75		55,432.75	6,521.13	61,953.88
PUBLIC SAFETY	2,290	5.7712	76,840.80		76,840.80	9,039.58	85,880.38
SOCIAL SERVICES	4,327	10.9048	145,192.25		145,192.25	17,080.46	162,272.71
CORRECTIONS	1,540	3.8810	51,674.60		51,674.60	6,079.01	57,753.61
ALL OTHER	528	1.3306	17,717.00		17,717.00	2,084.23	19,801.23
SubTotal	39,680	100.0000	1,331,459.92		1,331,459.92	139,335.77	1,470,795.69
TOTAL	39,680	100.0000	1,331,459.92		1,331,459.92	139,335.77	1,470,795.69



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING**

Allocation Basis: Budget and Planning Hours by Department, FY 2006

Allocation Source: Budget and Planning Office

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING**

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	864,291.92		864,291.92	90,447.15	954,739.07
SubTotal	100	100.0000	864,291.92		864,291.92	90,447.15	954,739.07
TOTAL	100	100.0000	864,291.92		864,291.92	90,447.15	954,739.07

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS**Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING**

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
INFORMATION TECHNOLOGY	33,655.61	33,655.61	0.00
BUDGET AND PLANNING	113,382.13	113,382.13	0.00
ACCOUNTING	21,901.37	21,901.37	0.00
FACILITIES MANAG., DESIGN &	61,203.83	61,203.83	0.00
PERSONNEL	9,150.57	9,150.57	0.00
PURCHASING	8,888.06	8,888.06	0.00
GENERAL SERVICES	15,638.48	15,638.48	0.00
TREASURER	19,951.25	19,951.25	0.00
SECRETARY OF STATE	13,800.86	13,800.86	0.00
SECURITY	300.02	300.02	0.00
REVENUE	75,829.75	75,829.75	0.00
JUDICIARY	36,602.28	36,602.28	0.00
GOVERNOR	62,516.42	62,516.42	0.00
LT. GOVERNOR	10,613.17	10,613.17	0.00
AUDITOR	17,663.61	17,663.61	0.00
ATTORNEY GENERAL	6,525.41	6,525.41	0.00
AGRICULTURE	47,327.97	47,327.97	0.00
INSURANCE	26,439.16	26,439.16	0.00
CONSERVATION	8,213.01	8,213.01	0.00
ECONOMIC DEVELOPMENT	77,592.37	77,592.37	0.00
EDUCATION	92,443.30	92,443.30	0.00
HIGHER EDUCATION	64,466.53	64,466.53	0.00
HEALTH	56,066.01	56,066.01	0.00
HIGHWAYS	85,317.84	85,317.84	0.00
LABOR	41,815.12	41,815.12	0.00
MENTAL HEALTH	75,829.75	75,829.75	0.00
NATURAL RESOURCES	61,953.88	61,953.88	0.00
PUBLIC SAFETY	85,880.38	85,880.38	0.00
SOCIAL SERVICES	162,272.71	162,272.71	0.00
CORRECTIONS	57,753.61	57,753.61	0.00
ALL OTHER	974,540.30	19,801.23	954,739.07
Direct Billed	0.00	0.00	0.00

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Total	2,425,534.76	1,470,795.69	954,739.07



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 for each department.

Accounting. Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of payment voucher document 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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department ACCOUNTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,136,682.00			2,136,682.00
BUILDING USE I	52,471.31		52,471.31	
EQUIPMENT USE	12,311.02		12,311.02	
RETIREMENT/GROUP INSURANCE	661,096.00		661,096.00	
OASDHI	140,907.02		140,907.02	
INSURANCE	43.21		43.21	
BOARD OF PUBLIC BUILDINGS I	102,530.54	146.85	102,677.39	
COMM. OF ADMIN.	85,308.83	43,101.91	128,410.74	
INFORMATION TECHNOLOGY SERVICES	56,187.92	5,773.51	61,961.43	
BUDGET AND PLANNING	19,596.08	2,305.29	21,901.37	
ACCOUNTING		3,176.04	3,176.04	
PURCHASING		692.47	692.47	
GENERAL SERVICES		13,222.14	13,222.14	
TREASURER		105.26	105.26	
SECRETARY OF STATE		263,220.48	263,220.48	
SECURITY		16,624.84	16,624.84	
REVENUE		1,191.44	1,191.44	
Total Allocated Additions:	1,130,451.93	349,560.23	1,480,012.16	1,480,012.16
Capital Outlay	(19,622.00)			
GR Cost Reimbursement	(26,806.00)			
Total Departmental Cost Adjustments:	(46,428.00)			(46,428.00)
Total To Be Allocated:	3,220,705.93	349,560.23		3,570,266.16

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department ACCOUNTING

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,896,836.00	0.00	634,492.00	1,213,216.00	49,128.00
Other Expense & Cost					
Departmental Expenditures	239,846.00	0.00	80,228.00	153,406.00	6,212.00
Departmental Totals					
Total Expenditures	2,136,682.00	0.00	714,720.00	1,366,622.00	55,340.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(19,622.00)	0.00	(6,564.00)	(12,550.00)	(508.00)
GR Cost Reimbursement	(26,806.00)	0.00	(9,205.00)	(17,601.00)	0.00
Functional Cost					
Functional Cost	2,090,254.00	0.00	698,951.00	1,336,471.00	54,832.00
Allocation Step 1					
Inbound- All Others	1,130,451.93	1,130,451.93	0.00	0.00	0.00
Reallocate Admin Costs		(1,130,451.93)	378,007.30	722,790.61	29,654.02
1st Allocation	3,220,705.93	0.00	1,076,958.30	2,059,261.6'	84,486.02
Allocation Step 2					
Inbound- All Others	349,560.23	349,560.23	0.00	0.00	0.00
Reallocate Admin Costs		(349,560.23)	116,888.05	223,502.52	9,169.66
2nd Allocation	349,560.23	0.00	116,888.05	223,502.52	9,169.66
Total For 18 ACCOUNTING					
Total Allocated	3,570,266.16	0.00	1,193,846.35	2,282,764.13	93,655.68

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	1,150	0.0779	838.58		838.58		838.58
BOARD OF PUBLIC BUILDINGS II	407	0.0276	296.79		296.79		296.79
COMM. OF ADMIN.	519	0.0351	378.45		378.45		378.45
INFORMATION TECHNOLOGY SERVICES	4,275	0.2895	3,117.36		3,117.36		3,117.36
BUDGET AND PLANNING	705	0.0477	514.10		514.10		514.10
ACCOUNTING	1,279	0.0866	932.66		932.66		932.66
FACILITIES MANAG., DESIGN & CONST.	4,005	0.2712	2,920.47		2,920.47	318.77	3,239.24
PERSONNEL	1,841	0.1247	1,342.47		1,342.47	146.53	1,489.00
PURCHASING	1,310	0.0887	955.26		955.26	104.27	1,059.53
GENERAL SERVICES	1,858	0.1258	1,354.87		1,354.87	147.89	1,502.76
TREASURER	1,227	0.0831	894.74		894.74	97.66	992.40
SECRETARY OF STATE	6,391	0.4327	4,660.38		4,660.38	508.69	5,169.07
SECURITY	876	0.0593	638.79		638.79	69.72	708.51
REVENUE	42,765	2.8956	31,184.60		31,184.60	3,403.84	34,588.44
LEGISLATURE	17,055	1.1548	12,436.65		12,436.65	1,357.48	13,794.13
JUDICIARY	96,478	6.5325	70,352.56		70,352.56	7,679.08	78,031.64
GOVERNOR	846	0.0573	616.91		616.91	67.34	684.25
LT. GOVERNOR	169	0.0114	123.24		123.24	13.45	136.69
AUDITOR	3,163	0.2142	2,306.49		2,306.49	251.76	2,558.25
ATTORNEY GENERAL	10,344	0.7004	7,542.93		7,542.93	823.32	8,366.25
AGRICULTURE	10,365	0.7018	7,558.24		7,558.24	824.99	8,383.23
INSURANCE	4,824	0.3266	3,517.70		3,517.70	383.96	3,901.66
CONSERVATION	50,232	3.4012	36,629.59		36,629.59	3,998.17	40,627.76
ECONOMIC DEVELOPMENT	33,083	2.2401	24,124.40		24,124.40	2,633.21	26,757.61
EDUCATION	52,094	3.5273	37,987.38		37,987.38	4,146.37	42,133.75
HIGHER EDUCATION	1,638	0.1109	1,194.44		1,194.44	130.37	1,324.81
HEALTH	47,256	3.1997	34,459.47		34,459.47	3,761.30	38,220.77
HIGHWAYS	173,029	11.7158	126,174.18		126,174.18	13,772.08	139,946.26
LABOR	24,227	1.6404	17,666.53		17,666.53	1,928.33	19,594.86
MENTAL HEALTH	232,783	15.7617	169,747.30		169,747.30	18,528.15	188,275.45
NATURAL RESOURCES	49,029	3.3198	35,752.36		35,752.36	3,902.42	39,654.78
PUBLIC SAFETY	118,418	8.0181	86,351.39		86,351.39	9,425.37	95,776.76
SOCIAL SERVICES	211,081	14.2923	153,922.02		153,922.02	16,800.80	170,722.82



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CORRECTIONS	270,528	18.3174	197,271.29		197,271.29	21,532.43	218,803.72
ALL OTHER	1,637	0.1108	1,193.71		1,193.71	130.30	1,324.01
SubTotal	1,476,887	100.0000	1,076,958.30		1,076,958.30	116,888.05	1,193,846.35
TOTAL	1,476,887	100.0000	1,076,958.30		1,076,958.30	116,888.05	1,193,846.35

Allocation Basis: Number of Paychecks, FY 2006

Allocation Source: SAM II HR Access Query



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	1,991	0.0765	1,576.08		1,576.08		1,576.08
BOARD OF PUBLIC BUILDINGS II	1,067	0.0410	844.63		844.63		844.63
COMM. OF ADMIN.	1,107	0.0426	876.30		876.30		876.30
INFORMATION TECHNOLOGY SERVICES	19,473	0.7486	15,414.77		15,414.77		15,414.77
BUDGET AND PLANNING	208	0.0080	164.66		164.66		164.66
ACCOUNTING	2,834	0.1089	2,243.38		2,243.38		2,243.38
FACILITIES MANAG., DESIGN & CONST.	6,583	0.2531	5,211.09		5,211.09	571.45	5,782.54
PERSONNEL	1,082	0.0416	856.51		856.51	93.92	950.43
PURCHASING	1,744	0.0670	1,380.55		1,380.55	151.39	1,531.94
GENERAL SERVICES	48,668	1.8708	38,525.43		38,525.43	4,224.70	42,750.13
TREASURER	25,907	0.9959	20,507.90		20,507.90	2,248.89	22,756.79
SECRETARY OF STATE	12,826	0.4930	10,153.02		10,153.02	1,113.38	11,266.40
SECURITY	373	0.0143	295.26		295.26	32.38	327.64
REVENUE	105,772	4.0660	83,728.75		83,728.75	9,181.69	92,910.44
LEGISLATURE	13,912	0.5348	11,012.68		11,012.68	1,207.65	12,220.33
JUDICIARY	47,631	1.8310	37,704.54		37,704.54	4,134.68	41,839.22
GOVERNOR	1,363	0.0524	1,078.95		1,078.95	118.32	1,197.27
LT. GOVERNOR	292	0.0112	231.15		231.15	25.35	256.50
AUDITOR	2,076	0.0798	1,643.35		1,643.35	180.21	1,823.56
ATTORNEY GENERAL	16,129	0.6200	12,767.67		12,767.67	1,400.10	14,167.77
AGRICULTURE	23,751	0.9130	18,801.20		18,801.20	2,061.74	20,862.94
INSURANCE	6,201	0.2384	4,908.68		4,908.68	538.29	5,446.97
CONSERVATION	115,068	4.4233	91,087.42		91,087.42	9,988.64	101,076.06
ECONOMIC DEVELOPMENT	65,385	2.5135	51,758.53		51,758.53	5,675.84	57,434.37
EDUCATION	464,337	17.8494	367,567.54		367,567.54	40,307.43	407,874.97
HIGHER EDUCATION	7,506	0.2885	5,941.73		5,941.73	651.57	6,593.30
HEALTH	207,761	7.9865	164,462.89		164,462.89	18,034.99	182,497.88
HIGHWAYS	462,997	17.7980	366,506.83		366,506.83	40,191.12	406,697.95
LABOR	62,267	2.3936	49,290.34		49,290.34	5,405.18	54,695.52
MENTAL HEALTH	139,099	5.3471	110,110.28		110,110.28	12,074.69	122,184.97
NATURAL RESOURCES	119,367	4.5886	94,490.50		94,490.50	10,361.82	104,852.32
PUBLIC SAFETY	107,977	4.1507	85,474.22		85,474.22	9,373.10	94,847.32
SOCIAL SERVICES	313,781	12.0620	248,387.95		248,387.95	27,238.21	275,626.16



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CORRECTIONS	192,223	7.3892	152,163.06		152,163.06	16,686.19	168,849.25
ALL OTHER	2,645	0.1017	2,093.77		2,093.77	229.60	2,323.37
SubTotal	2,601,403	100.0000	2,059,261.61		2,059,261.61	223,502.52	2,282,764.13
TOTAL	2,601,403	100.0000	2,059,261.61		2,059,261.61	223,502.52	2,282,764.13

Allocation Basis: Number of PV Documents by Agency

Allocation Source: Access Query from SAM II Data Warehouse-Financial



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	84,486.02		84,486.02	9,169.66	93,655.68
SubTotal	100	100.0000	84,486.02		84,486.02	9,169.66	93,655.68
TOTAL	100	100.0000	84,486.02		84,486.02	9,169.66	93,655.68

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	2,414.66	838.58	1,576.08	0.00
BOARD OF PUBLIC BUILDINGS II	1,141.42	296.79	844.63	0.00
COMM. OF ADMIN.	1,254.75	378.45	876.30	0.00
INFORMATION TECHNOLOGY	18,532.13	3,117.36	15,414.77	0.00
BUDGET AND PLANNING	678.76	514.10	164.66	0.00
ACCOUNTING	3,176.04	932.66	2,243.38	0.00
FACILITIES MANAG., DESIGN &	9,021.78	3,239.24	5,782.54	0.00
PERSONNEL	2,439.43	1,489.00	950.43	0.00
PURCHASING	2,591.47	1,059.53	1,531.94	0.00
GENERAL SERVICES	44,252.89	1,502.76	42,750.13	0.00
TREASURER	23,749.19	992.40	22,756.79	0.00
SECRETARY OF STATE	16,435.47	5,169.07	11,266.40	0.00
SECURITY	1,036.15	708.51	327.64	0.00
REVENUE	127,498.88	34,588.44	92,910.44	0.00
LEGISLATURE	26,014.46	13,794.13	12,220.33	0.00
JUDICIARY	119,870.86	78,031.64	41,839.22	0.00
GOVERNOR	1,881.52	684.25	1,197.27	0.00
LT. GOVERNOR	393.19	136.69	256.50	0.00
AUDITOR	4,381.81	2,558.25	1,823.56	0.00
ATTORNEY GENERAL	22,534.02	8,366.25	14,167.77	0.00
AGRICULTURE	29,246.17	8,383.23	20,862.94	0.00
INSURANCE	9,348.63	3,901.66	5,446.97	0.00
CONSERVATION	141,703.82	40,627.76	101,076.06	0.00
ECONOMIC DEVELOPMENT	84,191.98	26,757.61	57,434.37	0.00
EDUCATION	450,008.72	42,133.75	407,874.97	0.00
HIGHER EDUCATION	7,918.11	1,324.81	6,593.30	0.00
HEALTH	220,718.65	38,220.77	182,497.88	0.00
HIGHWAYS	546,644.21	139,946.26	406,697.95	0.00
LABOR	74,290.38	19,594.86	54,695.52	0.00
MENTAL HEALTH	310,460.42	188,275.45	122,184.97	0.00
NATURAL RESOURCES	144,507.10	39,654.78	104,852.32	0.00
PUBLIC SAFETY	190,624.08	95,776.76	94,847.32	0.00
SOCIAL SERVICES	446,348.98	170,722.82	275,626.16	0.00
CORRECTIONS	387,652.97	218,803.72	168,849.25	0.00
ALL OTHER	97,303.06	1,324.01	2,323.37	93,655.68

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00	0.00
Total	<u>3,570,266.16</u>	<u>1,193,846.35</u>	<u>2,282,764.13</u>	<u>93,655.68</u>



STATE OF MISSOURI

FACILITIES MANAGEMENT, DESIGN AND CONSTRUCTION

NATURE AND EXTENT OF SERVICES

The Division of Facilities Management, Design and Construction 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	

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

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

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department FACILITIES MANAG., DESIGN & CONST.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	92,336,360.00			92,336,360.00
BUILDING USE I	201,740.82		201,740.82	
BUILDING USE II	9,548.77		9,548.77	
BUILDING USE III	15,846.88		15,846.88	
BUILDING USE IV	3,544.00		3,544.00	
EQUIPMENT USE	129,195.03		129,195.03	
RETIREMENT/GROUP INSURANCE	1,066,943.99		1,066,943.99	
OASDHI	193,246.97		193,246.97	
BUILDING RENTAL	1,943,217.06		1,943,217.06	
WORKER'S COMPENSATION	111,632.93		111,632.93	
UNEMPLOYMENT COMPENSATION	91,695.00		91,695.00	
INSURANCE	188.47		188.47	
BOARD OF PUBLIC BUILDINGS I	305,335.94	437.32	305,773.26	
BOARD OF PUBLIC BUILDINGS II	26,264.44	34.94	26,299.38	
COMM. OF ADMIN.	371,817.76	187,859.27	559,677.03	
INFORMATION TECHNOLOGY SERVICES	149,925.71	13,686.17	163,611.88	
BUDGET AND PLANNING	54,761.65	6,442.18	61,203.83	
ACCOUNTING	8,131.56	890.22	9,021.78	
FACILITIES MANAG., DESIGN & CONST.		420,293.50	420,293.50	
PURCHASING		7,312.12	7,312.12	
GENERAL SERVICES		25,365.88	25,365.88	
TREASURER		270.98	270.98	
SECRETARY OF STATE		595.19	595.19	
SECURITY		47,956.25	47,956.25	
REVENUE		151.26	151.26	
Total Allocated Additions:	4,683,036.98	711,295.28	5,394,332.26	5,394,332.26
Capital Outlay	(75,777,264.00)			
GR COST REIMBURSEMENT	(22,268.00)			
Total Departmental Cost Adjustments:	(75,799,532.00)			(75,799,532.00)
Total To Be Allocated:	21,219,864.98	711,295.28		21,931,160.26



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAG., DESIGN & CONST.**

	Total	General & Admin	SECTION II	PENROSE FAMILY CENTER	FACILITIES MANAGER
Wages & Benefits					
Salaries & Wages	6,095,861.00	0.00	3,516,524.00	65,728.00	1,903,114.00
Other Expense & Cost					
Departmental Expenditures	86,240,499.00	0.00	834,843.00	169,427.00	5,823,850.00
Departmental Totals					
Total Expenditures	92,336,360.00	0.00	4,351,367.00	235,155.00	7,726,964.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(75,777,264.00)	0.00	(118,323.00)	0.00	0.00
GR COST REIMBURSEMENT	(22,268.00)	0.00	0.00	0.00	(22,268.00)
Functional Cost	16,536,828.00	0.00	4,233,044.00	235,155.00	7,704,696.00
Allocation Step 1					
Inbound- All Others	4,683,036.98	4,683,036.98	0.00	0.00	0.00
Reallocate Admin Costs		(4,683,036.98)	1,198,749.76	66,592.79	2,181,878.44
1st Allocation	21,219,864.98	0.00	5,431,793.76	301,747.79	9,886,574.44
Allocation Step 2					
Inbound- All Others	711,295.28	711,295.28	0.00	0.00	0.00
Reallocate Admin Costs		(711,295.28)	182,075.23	10,114.62	331,400.30
2nd Allocation	711,295.28	0.00	182,075.23	10,114.62	331,400.30
Total For 19 FACILITIES MANAG.,					
Total Allocated	21,931,160.26	0.00	5,613,868.99	311,862.41	10,217,974.74



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAG., DESIGN & CONST.**

ALL OTHER	
Wages & Benefits	
Salaries & Wages	610,495.00
Other Expense & Cost	
Departmental Expenditures	79,412,379.00
Departmental Totals	
Total Expenditures	80,022,874.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Capital Outlay	(75,658,941.00)
GR COST REIMBURSEMENT	0.00
Functional Cost	4,363,933.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	1,235,815.99
1st Allocation	5,599,748.99
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	187,705.13
2nd Allocation	187,705.13
Total For 19 FACILITIES MANAG.,	
Total Allocated	5,787,454.12

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAG., DESIGN & CONST.**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	5,431,793.76		5,431,793.76	182,075.23	5,613,868.99
SubTotal	100	100.0000	5,431,793.76		5,431,793.76	182,075.23	5,613,868.99
TOTAL	100	100.0000	5,431,793.76		5,431,793.76	182,075.23	5,613,868.99

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAG., DESIGN & CONST.**

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	151,451	100.0000	301,747.79		301,747.79	10,114.62	311,862.41
SubTotal	151,451	100.0000	301,747.79		301,747.79	10,114.62	311,862.41
TOTAL	151,451	100.0000	301,747.79		301,747.79	10,114.62	311,862.41

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAG., DESIGN & CONST.**

Activity - FACILITIES MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	3,012	0.3279	32,419.66		32,419.66		32,419.66
INFORMATION TECHNOLOGY SERVICES	3,836	0.4176	41,288.81		41,288.81		41,288.81
BUDGET AND PLANNING	6,832	0.7438	73,536.34		73,536.34		73,536.34
FACILITIES MANAG., DESIGN & CONST.	39,048	4.2512	420,293.50		420,293.50		420,293.50
GENERAL SERVICES	12,336	1.3430	132,778.67		132,778.67	4,721.83	137,500.50
TREASURER	1,776	0.1934	19,115.99		19,115.99	679.79	19,795.78
SECRETARY OF STATE	1,586	0.1727	17,070.95		17,070.95	607.07	17,678.02
SECURITY	253	0.0275	2,723.16		2,723.16	96.84	2,820.00
REVENUE	494	0.0538	5,317.20		5,317.20	189.09	5,506.29
LEGISLATURE	172,493	18.7793	1,856,630.07		1,856,630.07	66,024.83	1,922,654.90
JUDICIARY	35,686	3.8851	384,106.57		384,106.57	13,659.47	397,766.04
GOVERNOR	25,080	2.7305	269,948.86		269,948.86	9,599.82	279,548.68
LT. GOVERNOR	2,643	0.2877	28,447.93		28,447.93	1,011.66	29,459.59
AUDITOR	1,790	0.1949	19,266.66		19,266.66	685.15	19,951.81
ATTORNEY GENERAL	60,262	6.5607	648,630.66		648,630.66	23,066.38	671,697.04
AGRICULTURE	77,694	8.4585	836,260.15		836,260.15	29,738.79	865,998.94
ECONOMIC DEVELOPMENT	26,974	2.9367	290,334.88		290,334.88	10,324.79	300,659.67
EDUCATION	96,951	10.5551	1,043,533.07		1,043,533.07	37,109.76	1,080,642.83
HEALTH	35,403	3.8543	381,060.51		381,060.51	13,551.14	394,611.65
LABOR	26,065	2.8377	280,550.93		280,550.93	9,976.85	290,527.78
MENTAL HEALTH	57,051	6.2111	614,068.98		614,068.98	21,837.31	635,906.29
NATURAL RESOURCES	41,819	4.5528	450,119.22		450,119.22	16,006.98	466,126.20
PUBLIC SAFETY	12,353	1.3449	132,961.67		132,961.67	4,728.34	137,690.01
SOCIAL SERVICES	174,252	18.9708	1,875,563.15		1,875,563.15	66,698.11	1,942,261.26
ALL OTHER	2,838	0.3090	30,546.85		30,546.85	1,086.30	31,633.15
SubTotal	918,527	100.0000	9,886,574.44		9,886,574.44	331,400.30	10,217,974.74
TOTAL	918,527	100.0000	9,886,574.44		9,886,574.44	331,400.30	10,217,974.74

Allocation Basis: Square Footage of Buildings Served

Allocation Source: Facilities Management Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAG., DESIGN & CONST.**

Activity - ALL OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	5,599,748.99		5,599,748.99	187,705.13	5,787,454.12
SubTotal	100	100.0000	5,599,748.99		5,599,748.99	187,705.13	5,787,454.12
TOTAL	100	100.0000	5,599,748.99		5,599,748.99	187,705.13	5,787,454.12

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

**Schedule .5 - Allocation Summary
For Department FACILITIES MANAG., DESIGN & CONST.**

Receiving Department	Total	SECTION II	PENROSE FAMILY	FACILITIES MANAGER	ALL OTHER
COMM. OF ADMIN.	32,419.66	0.00	0.00	32,419.66	0.00
INFORMATION TECHNOLOGY	41,288.81	0.00	0.00	41,288.81	0.00
BUDGET AND PLANNING	73,536.34	0.00	0.00	73,536.34	0.00
FACILITIES MANAG., DESIGN &	420,293.50	0.00	0.00	420,293.50	0.00
GENERAL SERVICES	137,500.50	0.00	0.00	137,500.50	0.00
TREASURER	19,795.78	0.00	0.00	19,795.78	0.00
SECRETARY OF STATE	17,678.02	0.00	0.00	17,678.02	0.00
SECURITY	2,820.00	0.00	0.00	2,820.00	0.00
REVENUE	5,506.29	0.00	0.00	5,506.29	0.00
LEGISLATURE	1,922,654.90	0.00	0.00	1,922,654.90	0.00
JUDICIARY	397,766.04	0.00	0.00	397,766.04	0.00
GOVERNOR	279,548.68	0.00	0.00	279,548.68	0.00
LT. GOVERNOR	29,459.59	0.00	0.00	29,459.59	0.00
AUDITOR	19,951.81	0.00	0.00	19,951.81	0.00
ATTORNEY GENERAL	671,697.04	0.00	0.00	671,697.04	0.00
AGRICULTURE	865,998.94	0.00	0.00	865,998.94	0.00
ECONOMIC DEVELOPMENT	300,659.67	0.00	0.00	300,659.67	0.00
EDUCATION	1,080,642.83	0.00	0.00	1,080,642.83	0.00
HEALTH	394,611.65	0.00	0.00	394,611.65	0.00
LABOR	290,527.78	0.00	0.00	290,527.78	0.00
MENTAL HEALTH	635,906.29	0.00	0.00	635,906.29	0.00
NATURAL RESOURCES	466,126.20	0.00	0.00	466,126.20	0.00
PUBLIC SAFETY	137,690.01	0.00	0.00	137,690.01	0.00
SOCIAL SERVICES	2,254,123.67	0.00	311,862.41	1,942,261.26	0.00
ALL OTHER	11,432,956.26	5,613,868.99	0.00	31,633.15	5,787,454.12
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	21,931,160.26	5,613,868.99	311,862.41	10,217,974.74	5,787,454.12



**SCHEDULE 20
FISCAL 2006**

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".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,597,384.00			2,597,384.00
BUILDING USE I	71,837.02		71,837.02	
EQUIPMENT USE	17,395.01		17,395.01	
RETIREMENT/GROUP INSURANCE	705,835.02		705,835.02	
OASDHI	167,292.98		167,292.98	
INSURANCE	63.32		63.32	
BOARD OF PUBLIC BUILDINGS I	140,371.74	201.05	140,572.79	
COMM. OF ADMIN.	123,939.25	62,619.75	186,559.00	
INFORMATION TECHNOLOGY SERVICES	153,442.08	23,299.11	176,741.19	
BUDGET AND PLANNING	8,187.40	963.17	9,150.57	
ACCOUNTING	2,198.98	240.45	2,439.43	
PURCHASING		73.67	73.67	
GENERAL SERVICES		16,093.17	16,093.17	
TREASURER		74.81	74.81	
SECRETARY OF STATE		5,696.93	5,696.93	
SECURITY		19,182.50	19,182.50	
REVENUE		29.07	29.07	
Total Allocated Additions:	1,390,562.80	128,473.68	1,519,036.48	1,519,036.48
Capital Outlay	(9,393.00)			
GR Cost Reimbursement	(37,657.00)			
Total Departmental Cost Adjustments:	(47,050.00)			(47,050.00)
Total To Be Allocated:	3,940,896.80	128,473.68		4,069,370.48



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
Wages & Benefits				
Salaries & Wages	2,281,223.00	0.00	2,257,759.00	23,464.00
Other Expense & Cost				
Departmental Expenditures	316,161.00	0.00	197,350.00	118,811.00
Departmental Totals				
Total Expenditures	2,597,384.00	0.00	2,455,109.00	142,275.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(9,393.00)	0.00	(9,393.00)	0.00
GR Cost Reimbursement	(37,657.00)	0.00	(37,657.00)	0.00
Functional Cost				
Functional Cost	2,550,334.00	0.00	2,408,059.00	142,275.00
Allocation Step 1				
Inbound- All Others	1,390,562.80	1,390,562.80	0.00	0.00
Reallocate Admin Costs		(1,390,562.80)	1,312,987.47	77,575.33
1st Allocation	3,940,896.80	0.00	3,721,046.47	219,850.33
Allocation Step 2				
Inbound- All Others	128,473.68	128,473.68	0.00	0.00
Reallocate Admin Costs		(128,473.68)	121,306.52	7,167.16
2nd Allocation	128,473.68	0.00	121,306.52	7,167.16
Total For 21 PERSONNEL				
Total Allocated	4,069,370.48	0.00	3,842,352.99	227,017.49

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	745	1.9859	73,895.22		73,895.22		73,895.22
SECURITY	8	0.0213	793.51		793.51	26.39	819.90
REVENUE	1,545	4.1184	153,245.83		153,245.83	5,097.05	158,342.88
AGRICULTURE	271	0.7224	26,880.02		26,880.02	894.05	27,774.07
INSURANCE	115	0.3065	11,406.64		11,406.64	379.39	11,786.03
ECONOMIC DEVELOPMENT	1,170	3.1188	116,050.21		116,050.21	3,859.90	119,910.11
HEALTH	1,760	4.6915	174,571.30		174,571.30	5,806.35	180,377.65
LABOR	893	2.3804	88,575.08		88,575.08	2,946.06	91,521.14
MENTAL HEALTH	8,045	21.4448	797,969.30		797,969.30	26,540.96	824,510.26
NATURAL RESOURCES	1,603	4.2730	158,998.72		158,998.72	5,288.40	164,287.12
PUBLIC SAFETY	2,261	6.0269	224,264.61		224,264.61	7,459.18	231,723.79
SOCIAL SERVICES	8,194	21.8419	812,748.37		812,748.37	27,032.52	839,780.89
CORRECTIONS	10,905	29.0682	1,081,647.66		1,081,647.66	35,976.27	1,117,623.93
SubTotal	37,515	100.0000	3,721,046.47		3,721,046.47	121,306.52	3,842,352.99
TOTAL	37,515	100.0000	3,721,046.47		3,721,046.47	121,306.52	3,842,352.99

Allocation Basis: Average Number of Merit & UCP Employees, FY 2006

Allocation Source: SAM II HR (Merit & UCP) Reports



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department PERSONNEL**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	219,850.33		219,850.33	7,167.16	227,017.49
SubTotal	100	100.0000	219,850.33		219,850.33	7,167.16	227,017.49
TOTAL	100	100.0000	219,850.33		219,850.33	7,167.16	227,017.49

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL SERVICE	SECTION II
COMM. OF ADMIN.	73,895.22	73,895.22	0.00
SECURITY	819.90	819.90	0.00
REVENUE	158,342.88	158,342.88	0.00
AGRICULTURE	27,774.07	27,774.07	0.00
INSURANCE	11,786.03	11,786.03	0.00
ECONOMIC DEVELOPMENT	119,910.11	119,910.11	0.00
HEALTH	180,377.65	180,377.65	0.00
LABOR	91,521.14	91,521.14	0.00
MENTAL HEALTH	824,510.26	824,510.26	0.00
NATURAL RESOURCES	164,287.12	164,287.12	0.00
PUBLIC SAFETY	231,723.79	231,723.79	0.00
SOCIAL SERVICES	839,780.89	839,780.89	0.00
CORRECTIONS	1,117,623.93	1,117,623.93	0.00
ALL OTHER	227,017.49	0.00	227,017.49
Direct Billed	0.00	0.00	0.00
Total	4,069,370.48	3,842,352.99	227,017.49



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 2006.

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

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,664,043.00			6,664,043.00
BUILDING USE I	40,590.76		40,590.76	
EQUIPMENT USE	64,208.70		64,208.70	
RETIREMENT/GROUP INSURANCE	661,096.00		661,096.00	
OASDHI	140,907.02		140,907.02	
WORKER'S COMPENSATION	3,125.06		3,125.06	
INSURANCE	44.70		44.70	
BOARD OF PUBLIC BUILDINGS I	79,315.59	113.60	79,429.19	
COMM. OF ADMIN.	88,528.04	44,728.40	133,256.44	
INFORMATION TECHNOLOGY SERVICES	66,643.52	7,507.23	74,150.75	
BUDGET AND PLANNING	7,952.52	935.54	8,888.06	
ACCOUNTING	2,335.81	255.66	2,591.47	
PURCHASING		833.29	833.29	
GENERAL SERVICES		12,390.16	12,390.16	
TREASURER		78.16	78.16	
SECRETARY OF STATE		1,204.57	1,204.57	
SECURITY		11,189.79	11,189.79	
REVENUE		17.51	17.51	
Total Allocated Additions:	1,154,747.72	79,253.91	1,234,001.63	1,234,001.63
Capital Outlay	(93,926.00)			
Refunds	(2,170,103.00)			
GR Cost Reimbursement	(21,430.00)			
Total Departmental Cost Adjustments:	(2,285,459.00)			(2,285,459.00)
Total To Be Allocated:	5,533,331.72	79,253.91		5,612,585.63



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	1,887,668.00	0.00	1,300,568.00	587,100.00
Other Expense & Cost				
Departmental Expenditures	4,776,375.00	0.00	2,256,660.00	2,519,715.00
Departmental Totals				
Total Expenditures	6,664,043.00	0.00	3,557,228.00	3,106,815.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(93,926.00)	0.00	(4,146.00)	(89,780.00)
Refunds	(2,170,103.00)	0.00	(2,163,500.00)	(6,603.00)
GR Cost Reimbursement	(21,430.00)	0.00	(21,430.00)	0.00
Functional Cost				
Functional Cost	4,378,584.00	0.00	1,368,152.00	3,010,432.00
Allocation Step 1				
Inbound- All Others	1,154,747.72	1,154,747.72	0.00	0.00
Reallocate Admin Costs		(1,154,747.72)	360,817.09	793,930.63
1st Allocation	5,533,331.72	0.00	1,728,969.09	3,804,362.63
Allocation Step 2				
Inbound- All Others	79,253.91	79,253.91	0.00	0.00
Reallocate Admin Costs		(79,253.91)	24,763.99	54,489.92
2nd Allocation	79,253.91	0.00	24,763.99	54,489.92
Total For 22 PURCHASING				
Total Allocated	5,612,585.63	0.00	1,753,733.08	3,858,852.55



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	3,791,942	0.6235	10,780.92		10,780.92		10,780.92
BOARD OF PUBLIC BUILDINGS II	684,970	0.1126	1,947.44		1,947.44		1,947.44
COMM. OF ADMIN.	10,903	0.0018	31.00		31.00		31.00
INFORMATION TECHNOLOGY SERVICES	19,142,522	3.1478	54,424.37		54,424.37		54,424.37
BUDGET AND PLANNING	39,887	0.0066	113.40		113.40		113.40
ACCOUNTING	243,558	0.0401	692.47		692.47		692.47
FACILITIES MANAG., DESIGN & CONST.	2,571,872	0.4229	7,312.12		7,312.12		7,312.12
PERSONNEL	25,912	0.0043	73.67		73.67		73.67
PURCHASING	293,093	0.0482	833.29		833.29		833.29
GENERAL SERVICES	4,214,064	0.6930	11,981.06		11,981.06	179.52	12,160.58
TREASURER	599,666	0.0986	1,704.92		1,704.92	25.55	1,730.47
SECRETARY OF STATE	8,240,003	1.3550	23,427.27		23,427.27	351.02	23,778.29
SECURITY	152,803	0.0251	434.44		434.44	6.51	440.95
REVENUE	24,181,666	3.9764	68,751.23		68,751.23	1,030.13	69,781.36
GOVERNOR	685	0.0001	1.95		1.95	0.03	1.98
AUDITOR	181,831	0.0299	516.96		516.96	7.75	524.71
ATTORNEY GENERAL	824,546	0.1356	2,344.27		2,344.27	35.13	2,379.40
AGRICULTURE	1,701,015	0.2797	4,836.19		4,836.19	72.46	4,908.65
INSURANCE	1,442,887	0.2373	4,102.29		4,102.29	61.47	4,163.76
CONSERVATION	15,517,209	2.5516	44,117.19		44,117.19	661.03	44,778.22
ECONOMIC DEVELOPMENT	18,476,953	3.0383	52,532.08		52,532.08	787.11	53,319.19
EDUCATION	54,334,268	8.9347	154,478.50		154,478.50	2,314.62	156,793.12
HIGHER EDUCATION	7,568,010	1.2445	21,516.71		21,516.71	322.39	21,839.10
HEALTH	63,828,829	10.4960	181,472.61		181,472.61	2,719.08	184,191.69
LABOR	4,442,663	0.7306	12,631.00		12,631.00	189.26	12,820.26
MENTAL HEALTH	68,653,375	11.2893	195,189.35		195,189.35	2,924.60	198,113.95
NATURAL RESOURCES	12,313,201	2.0248	35,007.84		35,007.84	524.54	35,532.38
PUBLIC SAFETY	42,292,593	6.9546	120,242.66		120,242.66	1,801.65	122,044.31
SOCIAL SERVICES	106,309,889	17.4816	302,251.10		302,251.10	4,528.75	306,779.85
CORRECTIONS	146,044,382	24.0155	415,220.79		415,220.79	6,221.39	421,442.18
SubTotal	608,125,197	100.0000	1,728,969.09		1,728,969.09	24,763.99	1,753,733.08
TOTAL	608,125,197	100.0000	1,728,969.09		1,728,969.09	24,763.99	1,753,733.08



**Schedule .4 - Detail Activity Allocations
For Department PURCHASING**

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsof Access Query from SAM II Data Warehouse

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,804,362.63		3,804,362.63	54,489.92	3,858,852.55
SubTotal	100	100.0000	3,804,362.63		3,804,362.63	54,489.92	3,858,852.55
TOTAL	100	100.0000	3,804,362.63		3,804,362.63	54,489.92	3,858,852.55

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
BOARD OF PUBLIC BUILDINGS I	10,780.92	10,780.92	0.00
BOARD OF PUBLIC BUILDINGS II	1,947.44	1,947.44	0.00
COMM. OF ADMIN.	31.00	31.00	0.00
INFORMATION TECHNOLOGY	54,424.37	54,424.37	0.00
BUDGET AND PLANNING	113.40	113.40	0.00
ACCOUNTING	692.47	692.47	0.00
FACILITIES MANAG., DESIGN &	7,312.12	7,312.12	0.00
PERSONNEL	73.67	73.67	0.00
PURCHASING	833.29	833.29	0.00
GENERAL SERVICES	12,160.58	12,160.58	0.00
TREASURER	1,730.47	1,730.47	0.00
SECRETARY OF STATE	23,778.29	23,778.29	0.00
SECURITY	440.95	440.95	0.00
REVENUE	69,781.36	69,781.36	0.00
GOVERNOR	1.98	1.98	0.00
AUDITOR	524.71	524.71	0.00
ATTORNEY GENERAL	2,379.40	2,379.40	0.00
AGRICULTURE	4,908.65	4,908.65	0.00
INSURANCE	4,163.76	4,163.76	0.00
CONSERVATION	44,778.22	44,778.22	0.00
ECONOMIC DEVELOPMENT	53,319.19	53,319.19	0.00
EDUCATION	156,793.12	156,793.12	0.00
HIGHER EDUCATION	21,839.10	21,839.10	0.00
HEALTH	184,191.69	184,191.69	0.00
LABOR	12,820.26	12,820.26	0.00
MENTAL HEALTH	198,113.95	198,113.95	0.00
NATURAL RESOURCES	35,532.38	35,532.38	0.00
PUBLIC SAFETY	122,044.31	122,044.31	0.00
SOCIAL SERVICES	306,779.85	306,779.85	0.00
CORRECTIONS	421,442.18	421,442.18	0.00
ALL OTHER	3,858,852.55	0.00	3,858,852.55
Direct Billed	0.00	0.00	0.00



MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Total	5,612,585.63	1,753,733.08	3,858,852.55



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 agency and public university employees. This does not include the University of Missouri system employees which are covered by the University of Missouri risk management unit.

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 is included as Other. These costs are allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	31,874,965.00			31,874,965.00
BUILDING USE I	41,715.24		41,715.24	
BUILDING USE II	2,242.92		2,242.92	
EQUIPMENT USE	151,396.55		151,396.55	
RETIREMENT/GROUP INSURANCE	320,802.93		320,802.93	
OASDHI	60,146.02		60,146.02	
BUILDING RENTAL	446,567.99		446,567.99	
WORKER'S COMPENSATION	3,335.06		3,335.06	
UNEMPLOYMENT COMPENSATION	27,489.00		27,489.00	
INSURANCE	59,723.32		59,723.32	
BOARD OF PUBLIC BUILDINGS I	81,512.86	116.75	81,629.61	
COMM. OF ADMIN.	123,939.25	62,619.75	186,559.00	
INFORMATION TECHNOLOGY SERVICES	699,283.04	126,140.45	825,423.49	
BUDGET AND PLANNING	13,992.41	1,646.07	15,638.48	
ACCOUNTING	39,880.30	4,372.59	44,252.89	
FACILITIES MANAG., DESIGN & CONST.	132,778.67	4,721.83	137,500.50	
PURCHASING	11,981.06	179.52	12,160.58	
GENERAL SERVICES		39,390.23	39,390.23	
TREASURER		1,293.12	1,293.12	
SECRETARY OF STATE		297.61	297.61	
SECURITY		9,591.25	9,591.25	
REVENUE		264.29	264.29	
Total Allocated Additions:	2,216,786.62	250,633.46	2,467,420.08	2,467,420.08
Capital Outlay - Departmental	(869,704.00)			
Capital Outlay - G & A	(12,570.00)			
Unallowable Risk Management	(23,159,739.00)			
GR Cost Reimbursement	(16,251.00)			
Total Departmental Cost Adjustments:	(24,058,264.00)			(24,058,264.00)
Total To Be Allocated:	10,033,487.62	250,633.46		10,284,121.08



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	RISK MANAGEMENT	MAIL SERVICES	SECTION II
Wages & Benefits					
Salaries & Wages	2,342,068.00	0.00	503,029.00	150,222.00	1,622,740.00
Other Expense & Cost					
Departmental Expenditures	29,356,609.00	0.00	23,239,589.00	14,300.00	6,089,035.00
General and Administrative	176,288.00	0.00	37,863.00	11,307.00	122,144.00
Departmental Totals					
Total Expenditures	31,874,965.00	0.00	23,780,481.00	175,829.00	7,833,919.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay - Departmental	(869,704.00)	0.00	(10,221.00)	0.00	(859,483.00)
Capital Outlay - G & A	(12,570.00)	0.00	(2,700.00)	(806.00)	(8,709.00)
Unallowable Risk Management	(23,159,739.00)	0.00	(23,159,739.00)	0.00	0.00
GR Cost Reimbursement	(16,251.00)	0.00	(16,251.00)	0.00	0.00
Functional Cost					
Functional Cost	7,816,701.00	0.00	591,570.00	175,023.00	6,965,727.00
Allocation Step 1					
Inbound- All Others	2,216,786.62	2,216,786.62	0.00	0.00	0.00
Reallocate Admin Costs		(2,216,786.62)	167,766.41	49,636.07	1,975,453.93
1st Allocation	10,033,487.62	0.00	759,336.41	224,659.07	8,941,180.93
Allocation Step 2					
Inbound- All Others	250,633.46	250,633.46	0.00	0.00	0.00
Reallocate Admin Costs		(250,633.46)	18,967.94	5,611.93	223,348.00
2nd Allocation	250,633.46	0.00	18,967.94	5,611.93	223,348.00
Total For 23 GENERAL SERVICES					
Total Allocated	10,284,121.08	0.00	778,304.35	230,271.00	9,164,528.93

MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES**

	OTHER
Wages & Benefits	
Salaries & Wages	66,077.00
Other Expense & Cost	
Departmental Expenditures	13,685.00
General and Administrative	4,974.00
Departmental Totals	
Total Expenditures	84,736.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Capital Outlay - Departmental	0.00
Capital Outlay - G & A	(355.00)
Unallowable Risk Management	0.00
GR Cost Reimbursement	0.00
Functional Cost	84,381.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	23,930.21
1st Allocation	108,311.21
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	2,705.59
2nd Allocation	2,705.59
Total For 23 GENERAL SERVICES	
Total Allocated	111,016.80



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES**

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	24	0.0337	255.93		255.93		255.93
INFORMATION TECHNOLOGY SERVICES	195	0.2738	2,079.38		2,079.38		2,079.38
BUDGET AND PLANNING	32	0.0449	341.23		341.23		341.23
ACCOUNTING	58	0.0815	618.48		618.48		618.48
FACILITIES MANAG., DESIGN & CONST.	253	0.3553	2,697.86		2,697.86		2,697.86
PERSONNEL	85	0.1194	906.40		906.40		906.40
PURCHASING	60	0.0843	639.81		639.81		639.81
GENERAL SERVICES	85	0.1194	906.40		906.40		906.40
TREASURER	51	0.0716	543.84		543.84	13.74	557.58
SECRETARY OF STATE	266	0.3735	2,836.49		2,836.49	71.65	2,908.14
SECURITY	37	0.0520	394.55		394.55	9.97	404.52
REVENUE	1,766	2.4800	18,831.73		18,831.73	475.70	19,307.43
LEGISLATURE	749	1.0518	7,986.95		7,986.95	201.76	8,188.71
JUDICIARY	4,387	6.1607	46,780.73		46,780.73	1,181.71	47,962.44
GOVERNOR	34	0.0477	362.56		362.56	9.16	371.72
LT. GOVERNOR	7	0.0098	74.64		74.64	1.89	76.53
AUDITOR	132	0.1854	1,407.58		1,407.58	35.56	1,443.14
ATTORNEY GENERAL	427	0.5996	4,553.31		4,553.31	115.02	4,668.33
AGRICULTURE	456	0.6404	4,862.55		4,862.55	122.83	4,985.38
INSURANCE	200	0.2809	2,132.70		2,132.70	53.87	2,186.57
CONSERVATION	2,270	3.1878	24,206.12		24,206.12	611.46	24,817.58
ECONOMIC DEVELOPMENT	1,681	2.3607	17,925.33		17,925.33	452.80	18,378.13
EDUCATION	2,719	3.8183	28,994.03		28,994.03	732.41	29,726.44
HIGHER EDUCATION	67	0.0941	714.45		714.45	18.05	732.50
HEALTH	1,969	2.7651	20,996.41		20,996.41	530.38	21,526.79
HIGHWAYS	7,300	10.2515	77,843.47		77,843.47	1,966.37	79,809.84
LABOR	1,056	1.4830	11,260.65		11,260.65	284.45	11,545.10
MENTAL HEALTH	9,784	13.7398	104,331.58		104,331.58	2,635.48	106,967.06
NATURAL RESOURCES	2,175	3.0544	23,193.09		23,193.09	585.87	23,778.96
PUBLIC SAFETY	5,064	7.1115	53,999.91		53,999.91	1,364.07	55,363.98
SOCIAL SERVICES	8,794	12.3496	93,774.73		93,774.73	2,368.80	96,143.53
CORRECTIONS	11,235	15.7775	119,804.27		119,804.27	3,026.31	122,830.58
ALL OTHER	7,791	10.9410	83,079.25		83,079.25	2,098.63	85,177.88



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SubTotal	71,209	100.0000	759,336.41		759,336.41	18,967.94	778,304.35
TOTAL	71,209	100.0000	759,336.41		759,336.41	18,967.94	778,304.35

Allocation Basis: Total Number of Employees, FY 2006

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - MAIL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	9,028	5.1798	11,636.92		11,636.92		11,636.92
INFORMATION TECHNOLOGY SERVICES	7,773	4.4598	10,019.25		10,019.25		10,019.25
BUDGET AND PLANNING	5,473	3.1401	7,054.59		7,054.59		7,054.59
ACCOUNTING	9,778	5.6101	12,603.66		12,603.66		12,603.66
FACILITIES MANAG., DESIGN & CONST.	17,586	10.0900	22,668.02		22,668.02		22,668.02
PERSONNEL	11,782	6.7599	15,186.77		15,186.77		15,186.77
PURCHASING	9,116	5.2303	11,750.35		11,750.35		11,750.35
GENERAL SERVICES	29,856	17.1298	38,483.83		38,483.83		38,483.83
REVENUE	11,451	6.5700	14,760.12		14,760.12	869.58	15,629.70
LEGISLATURE	10,789	6.1902	13,906.82		13,906.82	819.31	14,726.13
JUDICIARY	1,342	0.7700	1,729.81		1,729.81	101.91	1,831.72
GOVERNOR	17	0.0098	21.91		21.91	1.29	23.20
LT. GOVERNOR	3,050	1.7499	3,931.39		3,931.39	231.62	4,163.01
AUDITOR	5,385	3.0896	6,941.16		6,941.16	408.93	7,350.09
AGRICULTURE	1,342	0.7700	1,729.81		1,729.81	101.91	1,831.72
INSURANCE	5,386	3.0902	6,942.45		6,942.45	409.01	7,351.46
ECONOMIC DEVELOPMENT	5,386	3.0902	6,942.45		6,942.45	409.01	7,351.46
HIGHER EDUCATION	1,342	0.7700	1,729.81		1,729.81	101.91	1,831.72
MENTAL HEALTH	1	0.0006	1.29		1.29	0.08	1.37
PUBLIC SAFETY	5,943	3.4098	7,660.41		7,660.41	451.31	8,111.72
ALL OTHER	22,466	12.8899	28,958.25		28,958.25	1,706.06	30,664.31
SubTotal	174,292	100.0000	224,659.07		224,659.07	5,611.93	230,271.00
TOTAL	174,292	100.0000	224,659.07		224,659.07	5,611.93	230,271.00

Allocation Basis: Actual Postage and Handling and Mail Stops

Allocation Source: Office of Administration Mail Room

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	8,941,180.93		8,941,180.93	223,348.00	9,164,528.93
SubTotal	100	100.0000	8,941,180.93		8,941,180.93	223,348.00	9,164,528.93
TOTAL	100	100.0000	8,941,180.93		8,941,180.93	223,348.00	9,164,528.93

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES**

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	108,311.21		108,311.21	2,705.59	111,016.80
SubTotal	100	100.0000	108,311.21		108,311.21	2,705.59	111,016.80
TOTAL	100	100.0000	108,311.21		108,311.21	2,705.59	111,016.80

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
COMM. OF ADMIN.	11,892.85	255.93	11,636.92	0.00	0.00
INFORMATION TECHNOLOGY	12,098.63	2,079.38	10,019.25	0.00	0.00
BUDGET AND PLANNING	7,395.82	341.23	7,054.59	0.00	0.00
ACCOUNTING	13,222.14	618.48	12,603.66	0.00	0.00
FACILITIES MANAG., DESIGN &	25,365.88	2,697.86	22,668.02	0.00	0.00
PERSONNEL	16,093.17	906.40	15,186.77	0.00	0.00
PURCHASING	12,390.16	639.81	11,750.35	0.00	0.00
GENERAL SERVICES	39,390.23	906.40	38,483.83	0.00	0.00
TREASURER	557.58	557.58	0.00	0.00	0.00
SECRETARY OF STATE	2,908.14	2,908.14	0.00	0.00	0.00
SECURITY	404.52	404.52	0.00	0.00	0.00
REVENUE	34,937.13	19,307.43	15,629.70	0.00	0.00
LEGISLATURE	22,914.84	8,188.71	14,726.13	0.00	0.00
JUDICIARY	49,794.16	47,962.44	1,831.72	0.00	0.00
GOVERNOR	394.92	371.72	23.20	0.00	0.00
LT. GOVERNOR	4,239.54	76.53	4,163.01	0.00	0.00
AUDITOR	8,793.23	1,443.14	7,350.09	0.00	0.00
ATTORNEY GENERAL	4,668.33	4,668.33	0.00	0.00	0.00
AGRICULTURE	6,817.10	4,985.38	1,831.72	0.00	0.00
INSURANCE	9,538.03	2,186.57	7,351.46	0.00	0.00
CONSERVATION	24,817.58	24,817.58	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	25,729.59	18,378.13	7,351.46	0.00	0.00
EDUCATION	29,726.44	29,726.44	0.00	0.00	0.00
HIGHER EDUCATION	2,564.22	732.50	1,831.72	0.00	0.00
HEALTH	21,526.79	21,526.79	0.00	0.00	0.00
HIGHWAYS	79,809.84	79,809.84	0.00	0.00	0.00
LABOR	11,545.10	11,545.10	0.00	0.00	0.00
MENTAL HEALTH	106,968.43	106,967.06	1.37	0.00	0.00
NATURAL RESOURCES	23,778.96	23,778.96	0.00	0.00	0.00
PUBLIC SAFETY	63,475.70	55,363.98	8,111.72	0.00	0.00
SOCIAL SERVICES	96,143.53	96,143.53	0.00	0.00	0.00
CORRECTIONS	122,830.58	122,830.58	0.00	0.00	0.00
ALL OTHER	9,391,387.92	85,177.88	30,664.31	9,164,528.93	111,016.80

MAXIMUS

**Schedule .5 - Allocation Summary
For Department GENERAL SERVICES**

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	10,284,121.08	778,304.35	230,271.00	9,164,528.93	111,016.80

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 payment voucher document transactions is included in the total count of all warrants.

Advertising costs for the unclaimed property division of the Treasurer's Office, and refunds have been identified separately and disallowed. The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,312,653.00			23,312,653.00
BUILDING USE I	67,085.32		67,085.32	
RETIREMENT/GROUP INSURANCE	606,005.01		606,005.01	
OASDHI	140,907.02		140,907.02	
UNEMPLOYMENT COMPENSATION	3,821.00		3,821.00	
INSURANCE	37.99		37.99	
BOARD OF PUBLIC BUILDINGS I	120,923.55	173.20	121,096.75	
BUDGET AND PLANNING	17,851.23	2,100.02	19,951.25	
ACCOUNTING	21,402.64	2,346.55	23,749.19	
FACILITIES MANAG., DESIGN & CONST.	19,115.99	679.79	19,795.78	
PURCHASING	1,704.92	25.55	1,730.47	
GENERAL SERVICES	543.84	13.74	557.58	
TREASURER		694.45	694.45	
SECRETARY OF STATE		21,157.97	21,157.97	
SECURITY		15,665.70	15,665.70	
REVENUE		11.63	11.63	
Total Allocated Additions:	999,398.51	42,868.60	1,042,267.11	1,042,267.11
Capital Outlay	(57,195.00)			
Refunds	(20,399,222.00)			
GR Cost Reimbursement	(7,523.00)			
Total Departmental Cost Adjustments:	(20,463,940.00)			(20,463,940.00)
Total To Be Allocated:	3,848,111.51	42,868.60		3,890,980.11



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department TREASURER

	Total	General & Admin	DISBURSEMENTS	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,943,082.00	0.00	86,222.00	1,856,860.00
Other Expense & Cost				
Departmental Expenditures	970,349.00	0.00	43,084.00	927,265.00
Refunds	20,399,222.00	0.00	0.00	20,399,222.00
Departmental Totals				
Total Expenditures	23,312,653.00	0.00	129,306.00	23,183,347.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(57,195.00)	0.00	(2,539.00)	(54,656.00)
Refunds	(20,399,222.00)	0.00	0.00	(20,399,222.00)
GR Cost Reimbursement	(7,523.00)	0.00	(7,523.00)	0.00
Functional Cost				
Functional Cost	2,848,713.00	0.00	119,244.00	2,729,469.00
Allocation Step 1				
Inbound- All Others	999,398.51	999,398.51	0.00	0.00
Reallocate Admin Costs		(999,398.51)	41,833.82	957,564.69
1st Allocation	3,848,111.51	0.00	161,077.82	3,687,033.69
Allocation Step 2				
Inbound- All Others	42,868.60	42,868.60	0.00	0.00
Reallocate Admin Costs		(42,868.60)	1,794.44	41,074.16
2nd Allocation	42,868.60	0.00	1,794.44	41,074.16
Total For 24 TREASURER				
Total Allocated	3,890,980.11	0.00	162,872.26	3,728,107.85

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	3,141	0.0499	80.39		80.39		80.39
BOARD OF PUBLIC BUILDINGS II	1,474	0.0234	37.72		37.72		37.72
COMM. OF ADMIN.	1,626	0.0258	41.61		41.61		41.61
INFORMATION TECHNOLOGY SERVICES	23,748	0.3773	607.79		607.79		607.79
BUDGET AND PLANNING	913	0.0145	23.37		23.37		23.37
ACCOUNTING	4,113	0.0654	105.26		105.26		105.26
FACILITIES MANAG., DESIGN & CONST.	10,588	0.1682	270.98		270.98		270.98
PERSONNEL	2,923	0.0464	74.81		74.81		74.81
PURCHASING	3,054	0.0485	78.16		78.16		78.16
GENERAL SERVICES	50,526	0.8028	1,293.12		1,293.12		1,293.12
TREASURER	27,134	0.4311	694.45		694.45		694.45
SECRETARY OF STATE	19,217	0.3053	491.83		491.83	5.59	497.42
SECURITY	1,249	0.0198	31.97		31.97	0.36	32.33
REVENUE	1,617,638	25.7027	41,400.62		41,400.62	470.89	41,871.51
LEGISLATURE	30,967	0.4920	792.55		792.55	9.01	801.56
JUDICIARY	144,109	2.2897	3,688.22		3,688.22	41.95	3,730.17
GOVERNOR	2,209	0.0351	56.54		56.54	0.64	57.18
LT. GOVERNOR	461	0.0073	11.80		11.80	0.13	11.93
AUDITOR	5,239	0.0832	134.08		134.08	1.53	135.61
ATTORNEY GENERAL	26,473	0.4206	677.53		677.53	7.71	685.24
AGRICULTURE	34,116	0.5421	873.14		873.14	9.93	883.07
INSURANCE	11,025	0.1752	282.16		282.16	3.21	285.37
CONSERVATION	165,300	2.6264	4,230.56		4,230.56	48.12	4,278.68
ECONOMIC DEVELOPMENT	98,468	1.5645	2,520.12		2,520.12	28.66	2,548.78
EDUCATION	516,431	8.2054	13,217.15		13,217.15	150.33	13,367.48
HIGHER EDUCATION	9,144	0.1453	234.03		234.03	2.66	236.69
HEALTH	255,017	4.0519	6,526.71		6,526.71	74.23	6,600.94
HIGHWAYS	636,026	10.1057	16,277.97		16,277.97	185.14	16,463.11
LABOR	86,494	1.3743	2,213.66		2,213.66	25.18	2,238.84
MENTAL HEALTH	371,882	5.9087	9,517.67		9,517.67	108.25	9,625.92
NATURAL RESOURCES	168,396	2.6756	4,309.80		4,309.80	49.02	4,358.82
PUBLIC SAFETY	226,395	3.5971	5,794.18		5,794.18	65.90	5,860.08
SOCIAL SERVICES	1,271,233	20.1983	32,534.98		32,534.98	370.05	32,905.03



All Monetary Values Are \$ Dollars

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CORRECTIONS	462,751	7.3525	11,843.30		11,843.30	134.70	11,978.00
ALL OTHER	4,282	0.0680	109.59		109.59	1.25	110.84
SubTotal	6,293,762	100.0000	161,077.82		161,077.82	1,794.44	162,872.26
TOTAL	6,293,762	100.0000	161,077.82		161,077.82	1,794.44	162,872.26

Allocation Basis: Number of PV Documents, Payroll, Revenue and Social Services Warrants

Allocation Source: Microsoft Acces Queries-SAM II HR and Financial, and OA-Accounting

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,687,033.69		3,687,033.69	41,074.16	3,728,107.85
SubTotal	100	100.0000	3,687,033.69		3,687,033.69	41,074.16	3,728,107.85
TOTAL	100	100.0000	3,687,033.69		3,687,033.69	41,074.16	3,728,107.85

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	80.39	80.39	0.00
BOARD OF PUBLIC BUILDINGS II	37.72	37.72	0.00
COMM. OF ADMIN.	41.61	41.61	0.00
INFORMATION TECHNOLOGY	607.79	607.79	0.00
BUDGET AND PLANNING	23.37	23.37	0.00
ACCOUNTING	105.26	105.26	0.00
FACILITIES MANAG., DESIGN &	270.98	270.98	0.00
PERSONNEL	74.81	74.81	0.00
PURCHASING	78.16	78.16	0.00
GENERAL SERVICES	1,293.12	1,293.12	0.00
TREASURER	694.45	694.45	0.00
SECRETARY OF STATE	497.42	497.42	0.00
SECURITY	32.33	32.33	0.00
REVENUE	41,871.51	41,871.51	0.00
LEGISLATURE	801.56	801.56	0.00
JUDICIARY	3,730.17	3,730.17	0.00
GOVERNOR	57.18	57.18	0.00
LT. GOVERNOR	11.93	11.93	0.00
AUDITOR	135.61	135.61	0.00
ATTORNEY GENERAL	685.24	685.24	0.00
AGRICULTURE	883.07	883.07	0.00
INSURANCE	285.37	285.37	0.00
CONSERVATION	4,278.68	4,278.68	0.00
ECONOMIC DEVELOPMENT	2,548.78	2,548.78	0.00
EDUCATION	13,367.48	13,367.48	0.00
HIGHER EDUCATION	236.69	236.69	0.00
HEALTH	6,600.94	6,600.94	0.00
HIGHWAYS	16,463.11	16,463.11	0.00
LABOR	2,238.84	2,238.84	0.00
MENTAL HEALTH	9,625.92	9,625.92	0.00
NATURAL RESOURCES	4,358.82	4,358.82	0.00
PUBLIC SAFETY	5,860.08	5,860.08	0.00
SOCIAL SERVICES	32,905.03	32,905.03	0.00
CORRECTIONS	11,978.00	11,978.00	0.00
ALL OTHER	3,728,218.69	110.84	3,728,107.85

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00
Total	3,890,980.11	162,872.26	3,728,107.85



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 are 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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department SECRETARY OF STATE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	47,787,582.00			47,787,582.00
BUILDING USE I	6,849.64		6,849.64	
BUILDING USE II	4,886.42		4,886.42	
BUILDING USE III	716,935.15		716,935.15	
RETIREMENT/GROUP INSURANCE	2,864,750.98		2,864,750.98	
OASDHI	605,899.97		605,899.97	
BUILDING RENTAL	199,263.98		199,263.98	
WORKER'S COMPENSATION	6,229.82		6,229.82	
UNEMPLOYMENT COMPENSATION	9,827.00		9,827.00	
INSURANCE	198.15		198.15	
BOARD OF PUBLIC BUILDINGS I	57,276.91	82.03	57,358.94	
BOARD OF PUBLIC BUILDINGS II	917,344.98	1,220.65	918,565.63	
BUDGET AND PLANNING	12,348.21	1,452.65	13,800.86	
ACCOUNTING	14,813.40	1,622.07	16,435.47	
FACILITIES MANAG., DESIGN & CONST.	17,070.95	607.07	17,678.02	
PURCHASING	23,427.27	351.02	23,778.29	
GENERAL SERVICES	2,836.49	71.65	2,908.14	
TREASURER	491.83	5.59	497.42	
SECRETARY OF STATE		208,121.90	208,121.90	
SECURITY		74,811.76	74,811.76	
REVENUE		186.58	186.58	
Total Allocated Additions:	5,460,451.15	288,532.97	5,748,984.12	5,748,984.12
Capital Outlay - Departmental	(126,045.00)			
Capital Outlay - G & A	(358,552.00)			
Postage	(5,441.00)			
GR Cost Reimbursement	(244,587.00)			
Total Departmental Cost Adjustments:	(734,625.00)			(734,625.00)
Total To Be Allocated:	52,513,408.15	288,532.97		52,801,941.12

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department SECRETARY OF STATE

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	6,704,057.00	0.00	1,985,884.00	4,718,173.00
Other Expense & Cost				
Departmental Expenditures	37,775,403.00	0.00	1,012,360.00	36,763,043.00
General and Administrative	3,308,122.00	0.00	979,936.00	2,328,186.00
Departmental Totals				
Total Expenditures	47,787,582.00	0.00	3,978,180.00	43,809,402.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(126,045.00)	0.00	(31,880.00)	(94,165.00)
Capital Outlay - G & A	(358,552.00)	0.00	(106,211.00)	(252,341.00)
Postage	(5,441.00)	0.00	(1,612.00)	(3,829.00)
GR Cost Reimbursement	(244,587.00)	0.00	(244,587.00)	0.00
Functional Cost				
Functional Cost	47,052,957.00	0.00	3,593,890.00	43,459,067.00
Allocation Step 1				
Inbound- All Others	5,460,451.15	5,460,451.15	0.00	0.00
Reallocate Admin Costs		(5,460,451.15)	417,069.26	5,043,381.89
1st Allocation	52,513,408.15	0.00	4,010,959.26	48,502,448.89
Allocation Step 2				
Inbound- All Others	288,532.97	288,532.97	0.00	0.00
Reallocate Admin Costs		(288,532.97)	22,038.15	266,494.82
2nd Allocation	288,532.97	0.00	22,038.15	266,494.82
Total For 25 SECRETARY OF STATE				
Total Allocated	52,801,941.12	0.00	4,032,997.41	48,768,943.71

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE**

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	79	0.0279	1,119.54		1,119.54		1,119.54
BUDGET AND PLANNING	10	0.0035	141.71		141.71		141.71
ACCOUNTING	18,574	6.5625	263,220.48		263,220.48		263,220.48
FACILITIES MANAG., DESIGN & CONST.	42	0.0148	595.19		595.19		595.19
PERSONNEL	402	0.1420	5,696.93		5,696.93		5,696.93
PURCHASING	85	0.0300	1,204.57		1,204.57		1,204.57
GENERAL SERVICES	21	0.0074	297.61		297.61		297.61
TREASURER	1,493	0.5275	21,157.97		21,157.97		21,157.97
SECRETARY OF STATE	14,686	5.1888	208,121.90		208,121.90		208,121.90
SECURITY	45	0.0159	637.70		637.70	4.00	641.70
REVENUE	1,620	0.5724	22,957.73		22,957.73	144.17	23,101.90
JUDICIARY	29,126	10.2907	412,757.63		412,757.63	2,592.01	415,349.64
GOVERNOR	2	0.0007	28.36		28.36	0.18	28.54
LT. GOVERNOR	165	0.0583	2,338.31		2,338.31	14.68	2,352.99
AUDITOR	2,962	1.0465	41,975.81		41,975.81	263.60	42,239.41
ATTORNEY GENERAL	39,265	13.8731	556,441.89		556,441.89	3,494.31	559,936.20
AGRICULTURE	2,444	0.8635	34,635.03		34,635.03	217.50	34,852.53
INSURANCE	7,541	2.6644	106,866.88		106,866.88	671.10	107,537.98
CONSERVATION	1,199	0.4236	16,991.59		16,991.59	106.70	17,098.29
ECONOMIC DEVELOPMENT	8,581	3.0318	121,605.19		121,605.19	763.65	122,368.84
EDUCATION	5,525	1.9521	78,297.25		78,297.25	491.69	78,788.94
HIGHER EDUCATION	1,342	0.4742	19,018.08		19,018.08	119.43	19,137.51
HEALTH	19,704	6.9618	279,234.24		279,234.24	1,753.52	280,987.76
HIGHWAYS	1,719	0.6074	24,360.72		24,360.72	152.98	24,513.70
LABOR	15,494	5.4743	219,572.42		219,572.42	1,378.86	220,951.28
MENTAL HEALTH	6,423	2.2694	91,023.23		91,023.23	571.60	91,594.83
NATURAL RESOURCES	9,768	3.4512	138,426.71		138,426.71	869.28	139,295.99
PUBLIC SAFETY	12,329	4.3561	174,719.79		174,719.79	1,097.20	175,816.99
SOCIAL SERVICES	37,658	13.3053	533,668.40		533,668.40	3,351.30	537,019.70
CORRECTIONS	36,117	12.7608	511,830.21		511,830.21	3,214.16	515,044.37
ALL OTHER	8,610	3.0421	122,016.19		122,016.19	766.23	122,782.42
SubTotal	283,031	100.0000	4,010,959.26		4,010,959.26	22,038.15	4,032,997.41
TOTAL	283,031	100.0000	4,010,959.26		4,010,959.26	22,038.15	4,032,997.41



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE**

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE**

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	48,502,448.89		48,502,448.89	266,494.82	48,768,943.71
SubTotal	100	100.0000	48,502,448.89		48,502,448.89	266,494.82	48,768,943.71
TOTAL	100	100.0000	48,502,448.89		48,502,448.89	266,494.82	48,768,943.71

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS MANAGEMENT	GENERAL GOV'T
COMM. OF ADMIN.	1,119.54	1,119.54	0.00
BUDGET AND PLANNING	141.71	141.71	0.00
ACCOUNTING	263,220.48	263,220.48	0.00
FACILITIES MANAG., DESIGN &	595.19	595.19	0.00
PERSONNEL	5,696.93	5,696.93	0.00
PURCHASING	1,204.57	1,204.57	0.00
GENERAL SERVICES	297.61	297.61	0.00
TREASURER	21,157.97	21,157.97	0.00
SECRETARY OF STATE	208,121.90	208,121.90	0.00
SECURITY	641.70	641.70	0.00
REVENUE	23,101.90	23,101.90	0.00
JUDICIARY	415,349.64	415,349.64	0.00
GOVERNOR	28.54	28.54	0.00
LT. GOVERNOR	2,352.99	2,352.99	0.00
AUDITOR	42,239.41	42,239.41	0.00
ATTORNEY GENERAL	559,936.20	559,936.20	0.00
AGRICULTURE	34,852.53	34,852.53	0.00
INSURANCE	107,537.98	107,537.98	0.00
CONSERVATION	17,098.29	17,098.29	0.00
ECONOMIC DEVELOPMENT	122,368.84	122,368.84	0.00
EDUCATION	78,788.94	78,788.94	0.00
HIGHER EDUCATION	19,137.51	19,137.51	0.00
HEALTH	280,987.76	280,987.76	0.00
HIGHWAYS	24,513.70	24,513.70	0.00
LABOR	220,951.28	220,951.28	0.00
MENTAL HEALTH	91,594.83	91,594.83	0.00
NATURAL RESOURCES	139,295.99	139,295.99	0.00
PUBLIC SAFETY	175,816.99	175,816.99	0.00
SOCIAL SERVICES	537,019.70	537,019.70	0.00
CORRECTIONS	515,044.37	515,044.37	0.00
ALL OTHER	48,891,726.13	122,782.42	48,768,943.71
Direct Billed	0.00	0.00	0.00

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS MANAGEMENT	GENERAL GOV'T
Total	52,801,941.12	4,032,997.41	48,768,943.71



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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department SECURITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,274,967.00			1,274,967.00
BUILDING USE I	10,071.75		10,071.75	
RETIREMENT/GROUP INSURANCE	385,639.96		385,639.96	
OASDHI	84,544.01		84,544.01	
INSURANCE	27.56		27.56	
BOARD OF PUBLIC BUILDINGS I	18,232.71	26.11	18,258.82	
BUDGET AND PLANNING	268.44	31.58	300.02	
ACCOUNTING	934.05	102.10	1,036.15	
FACILITIES MANAG., DESIGN & CONST.	2,723.16	96.84	2,820.00	
PERSONNEL	793.51	26.39	819.90	
PURCHASING	434.44	6.51	440.95	
GENERAL SERVICES	394.55	9.97	404.52	
TREASURER	31.97	0.36	32.33	
SECRETARY OF STATE	637.70	4.00	641.70	
SECURITY		12,148.93	12,148.93	
Total Allocated Additions:	504,733.81	12,452.79	517,186.60	517,186.60
Capital Outlay - Departmental	(12,000.00)			
Capital Outlay - G & A	(648.00)			
Unallowable Security	(206,876.00)			
Total Departmental Cost Adjustments:	(219,524.00)			(219,524.00)
Total To Be Allocated:	1,560,176.81	12,452.79		1,572,629.60



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department SECURITY

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,168,270.00	0.00	1,168,270.00
Other Expense & Cost			
Departmental Expenditures	91,017.00	0.00	91,017.00
General and Administrative	15,680.00	0.00	15,680.00
Departmental Totals			
Total Expenditures	1,274,967.00	0.00	1,274,967.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Capital Outlay - Departmental	(12,000.00)	0.00	(12,000.00)
Capital Outlay - G & A	(648.00)	0.00	(648.00)
Unallowable Security	(206,876.00)	0.00	(206,876.00)
Functional Cost			
Functional Cost	1,055,443.00	0.00	1,055,443.00
Allocation Step 1			
Inbound- All Others	504,733.81	504,733.81	0.00
Reallocate Admin Costs		(504,733.81)	504,733.81
1st Allocation	1,560,176.81	0.00	1,560,176.81
Allocation Step 2			
Inbound- All Others	12,452.79	12,452.79	0.00
Reallocate Admin Costs		(12,452.79)	12,452.79
2nd Allocation	12,452.79	0.00	12,452.79
Total For 26 SECURITY			
Total Allocated	1,572,629.60	0.00	1,572,629.60

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	20	0.4098	6,394.17		6,394.17		6,394.17
INFORMATION TECHNOLOGY SERVICES	170	3.4836	54,350.43		54,350.43		54,350.43
BUDGET AND PLANNING	30	0.6148	9,591.25		9,591.25		9,591.25
ACCOUNTING	52	1.0656	16,624.84		16,624.84		16,624.84
FACILITIES MANAG., DESIGN & CONST.	150	3.0738	47,956.25		47,956.25		47,956.25
PERSONNEL	60	1.2295	19,182.50		19,182.50		19,182.50
PURCHASING	35	0.7172	11,189.79		11,189.79		11,189.79
GENERAL SERVICES	30	0.6148	9,591.25		9,591.25		9,591.25
TREASURER	49	1.0041	15,665.70		15,665.70		15,665.70
SECRETARY OF STATE	234	4.7951	74,811.76		74,811.76		74,811.76
SECURITY	38	0.7787	12,148.93		12,148.93		12,148.93
REVENUE	1,178	24.1393	376,616.44		376,616.44	3,656.37	380,272.81
LEGISLATURE	480	9.8361	153,460.02		153,460.02	1,489.87	154,949.89
JUDICIARY	73	1.4959	23,338.72		23,338.72	226.58	23,565.30
GOVERNOR	32	0.6557	10,230.67		10,230.67	99.32	10,329.99
LT. GOVERNOR	7	0.1434	2,237.96		2,237.96	21.73	2,259.69
AUDITOR	90	1.8443	28,773.75		28,773.75	279.35	29,053.10
ATTORNEY GENERAL	178	3.6475	56,908.09		56,908.09	552.49	57,460.58
AGRICULTURE	116	2.3770	37,086.17		37,086.17	360.05	37,446.22
INSURANCE	147	3.0123	46,997.13		46,997.13	456.27	47,453.40
ECONOMIC DEVELOPMENT	215	4.4057	68,737.30		68,737.30	667.34	69,404.64
EDUCATION	343	7.0287	109,659.98		109,659.98	1,064.63	110,724.61
HEALTH	76	1.5574	24,297.83		24,297.83	235.90	24,533.73
HIGHWAYS	558	11.4344	178,397.26		178,397.26	1,731.97	180,129.23
LABOR	1	0.0205	319.71		319.71	3.10	322.81
NATURAL RESOURCES	79	1.6189	25,256.95		25,256.95	245.21	25,502.16
PUBLIC SAFETY	96	1.9672	30,692.00		30,692.00	297.97	30,989.97
SOCIAL SERVICES	318	6.5164	101,667.25		101,667.25	987.04	102,654.29
ALL OTHER	25	0.5123	7,992.71		7,992.71	77.60	8,070.31
SubTotal	4,880	100.0000	1,560,176.81		1,560,176.81	12,452.79	1,572,629.60
TOTAL	4,880	100.0000	1,560,176.81		1,560,176.81	12,452.79	1,572,629.60



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records



All Monetary Values Are \$ Dollars

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MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	6,394.17	6,394.17
INFORMATION TECHNOLOGY	54,350.43	54,350.43
BUDGET AND PLANNING	9,591.25	9,591.25
ACCOUNTING	16,624.84	16,624.84
FACILITIES MANAG., DESIGN &	47,956.25	47,956.25
PERSONNEL	19,182.50	19,182.50
PURCHASING	11,189.79	11,189.79
GENERAL SERVICES	9,591.25	9,591.25
TREASURER	15,665.70	15,665.70
SECRETARY OF STATE	74,811.76	74,811.76
SECURITY	12,148.93	12,148.93
REVENUE	380,272.81	380,272.81
LEGISLATURE	154,949.89	154,949.89
JUDICIARY	23,565.30	23,565.30
GOVERNOR	10,329.99	10,329.99
LT. GOVERNOR	2,259.69	2,259.69
AUDITOR	29,053.10	29,053.10
ATTORNEY GENERAL	57,460.58	57,460.58
AGRICULTURE	37,446.22	37,446.22
INSURANCE	47,453.40	47,453.40
ECONOMIC DEVELOPMENT	69,404.64	69,404.64
EDUCATION	110,724.61	110,724.61
HEALTH	24,533.73	24,533.73
HIGHWAYS	180,129.23	180,129.23
LABOR	322.81	322.81
NATURAL RESOURCES	25,502.16	25,502.16
PUBLIC SAFETY	30,989.97	30,989.97
SOCIAL SERVICES	102,654.29	102,654.29
ALL OTHER	8,070.31	8,070.31
Direct Billed	0.00	0.00
Total	1,572,629.60	1,572,629.60



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".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department REVENUE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,576,920,655.00			1,576,920,655.00
BUILDING USE I	707,543.49		707,543.49	
BUILDING USE II	4,343.12		4,343.12	
BUILDING USE III	53,291.51		53,291.51	
RETIREMENT/GROUP INSURANCE	18,896,336.18		18,896,336.18	
OASDHI	3,903,120.99		3,903,120.99	
BUILDING RENTAL	1,382,762.99		1,382,762.99	
WORKER'S COMPENSATION	126,279.70		126,279.70	
UNEMPLOYMENT COMPENSATION	358,246.00		358,246.00	
INSURANCE	1,329.82		1,329.82	
BOARD OF PUBLIC BUILDINGS I	1,641,662.43	2,351.35	1,644,013.78	
BOARD OF PUBLIC BUILDINGS II	27,569.64	36.69	27,606.33	
INFORMATION TECHNOLOGY SERVICES	12,060.01	775.67	12,835.68	
BUDGET AND PLANNING	67,848.08	7,981.67	75,829.75	
ACCOUNTING	114,913.35	12,585.53	127,498.88	
FACILITIES MANAG., DESIGN & CONST.	5,317.20	189.09	5,506.29	
PERSONNEL	153,245.83	5,097.05	158,342.88	
PURCHASING	68,751.23	1,030.13	69,781.36	
GENERAL SERVICES	33,591.85	1,345.28	34,937.13	
TREASURER	41,400.62	470.89	41,871.51	
SECRETARY OF STATE	22,957.73	144.17	23,101.90	
SECURITY	376,616.44	3,656.37	380,272.81	
REVENUE		24,200.28	24,200.28	
Total Allocated Additions:	27,999,188.21	59,864.17	28,059,052.38	28,059,052.38
Capital Outlay - Departmental	(2,075,283.00)			
Capital Outlay - G & A	(95,806.00)			
Refunds	(1,139,754,146.00)			
GR Cost Reimbursement	(148,207.00)			
Total Departmental Cost Adjustments:	(1,142,073,442.00)			(1,142,073,442.00)
Total To Be Allocated:	462,846,401.21	59,864.17		462,906,265.38



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department REVENUE

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	38,969,988.00	0.00	135,563.00	38,834,425.00
Other Expense & Cost				
Departmental Expenditures	374,225,109.00	0.00	4,365.00	374,220,744.00
General and Administrative	23,971,412.00	0.00	83,388.00	23,888,024.00
Refunds	1,139,754,146.00	0.00	0.00	1,139,754,146.00
Departmental Totals				
Total Expenditures	1,576,920,655.00	0.00	223,316.00	1,576,697,339.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(2,075,283.00)	0.00	0.00	(2,075,283.00)
Capital Outlay - G & A	(95,806.00)	0.00	(333.00)	(95,473.00)
Refunds	(1,139,754,146.00)	0.00	0.00	(1,139,754,146.00)
GR Cost Reimbursement	(148,207.00)	0.00	(148,207.00)	0.00
Functional Cost				
Functional Cost	434,847,213.00	0.00	74,776.00	434,772,437.00
Allocation Step 1				
Inbound- All Others	27,999,188.21	27,999,188.21	0.00	0.00
Reallocate Admin Costs		(27,999,188.21)	4,815.86	27,994,372.35
1st Allocation	462,846,401.21	0.00	79,591.86	462,766,809.35
Allocation Step 2				
Inbound- All Others	59,864.17	59,864.17	0.00	0.00
Reallocate Admin Costs		(59,864.17)	10.30	59,853.87
2nd Allocation	59,864.17	0.00	10.30	59,853.87
Total For 27 REVENUE				
Total Allocated	462,906,265.38	0.00	79,602.16	462,826,663.22

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	2,456	0.0219	17.44		17.44		17.44
INFORMATION TECHNOLOGY SERVICES	10,645	0.0950	75.58		75.58		75.58
BUDGET AND PLANNING	2,456	0.0219	17.44		17.44		17.44
ACCOUNTING	167,818	1.4969	1,191.44		1,191.44		1,191.44
FACILITIES MANAG., DESIGN & CONST.	21,305	0.1900	151.26		151.26		151.26
PERSONNEL	4,094	0.0365	29.07		29.07		29.07
PURCHASING	2,467	0.0220	17.51		17.51		17.51
GENERAL SERVICES	37,226	0.3321	264.29		264.29		264.29
TREASURER	1,638	0.0146	11.63		11.63		11.63
SECRETARY OF STATE	26,280	0.2344	186.58		186.58		186.58
REVENUE	3,408,679	30.4059	24,200.28		24,200.28		24,200.28
LEGISLATURE	47,491	0.4236	337.17		337.17	0.06	337.23
JUDICIARY	259,542	2.3151	1,842.65		1,842.65	0.36	1,843.01
GOVERNOR	4,094	0.0365	29.07		29.07	0.01	29.08
LT. GOVERNOR	819	0.0073	5.81		5.81		5.81
AUDITOR	9,881	0.0881	70.15		70.15	0.01	70.16
ATTORNEY GENERAL	20,957	0.1869	148.79		148.79	0.03	148.82
AGRICULTURE	15,663	0.1397	111.20		111.20	0.02	111.22
CONSERVATION	97,769	0.8721	694.12		694.12	0.13	694.25
ECONOMIC DEVELOPMENT	26,776	0.2388	190.10		190.10	0.04	190.14
EDUCATION	1,117,998	9.9726	7,937.35		7,937.35	1.53	7,938.88
HIGHER EDUCATION	1,259,296	11.2329	8,940.51		8,940.51	1.72	8,942.23
HEALTH	337,896	3.0140	2,398.93		2,398.93	0.46	2,399.39
HIGHWAYS	267,601	2.3870	1,899.86		1,899.86	0.37	1,900.23
LABOR	26,555	0.2369	188.53		188.53	0.04	188.57
MENTAL HEALTH	820,194	7.3161	5,823.06		5,823.06	1.12	5,824.18
NATURAL RESOURCES	115,359	1.0290	819.00		819.00	0.16	819.16
PUBLIC SAFETY	284,197	2.5350	2,017.69		2,017.69	0.39	2,018.08
SOCIAL SERVICES	1,994,416	17.7902	14,159.58		14,159.58	2.73	14,162.31
CORRECTIONS	813,079	7.2527	5,772.54		5,772.54	1.11	5,773.65
ALL OTHER	6,089	0.0543	43.23		43.23	0.01	43.24
SubTotal	11,210,736	100.0000	79,591.86		79,591.86	10.30	79,602.16
TOTAL	11,210,736	100.0000	79,591.86		79,591.86	10.30	79,602.16



All Monetary Values Are \$ Dollars

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**Schedule .4 - Detail Activity Allocations
For Department REVENUE**

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	462,766,809.35		462,766,809.35	59,853.87	462,826,663.22
SubTotal	100	100.0000	462,766,809.35		462,766,809.35	59,853.87	462,826,663.22
TOTAL	100	100.0000	462,766,809.35		462,766,809.35	59,853.87	462,826,663.22

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS**Schedule .5 - Allocation Summary
For Department REVENUE**

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	17.44	17.44	0.00
INFORMATION TECHNOLOGY	75.58	75.58	0.00
BUDGET AND PLANNING	17.44	17.44	0.00
ACCOUNTING	1,191.44	1,191.44	0.00
FACILITIES MANAG., DESIGN &	151.26	151.26	0.00
PERSONNEL	29.07	29.07	0.00
PURCHASING	17.51	17.51	0.00
GENERAL SERVICES	264.29	264.29	0.00
TREASURER	11.63	11.63	0.00
SECRETARY OF STATE	186.58	186.58	0.00
REVENUE	24,200.28	24,200.28	0.00
LEGISLATURE	337.23	337.23	0.00
JUDICIARY	1,843.01	1,843.01	0.00
GOVERNOR	29.08	29.08	0.00
LT. GOVERNOR	5.81	5.81	0.00
AUDITOR	70.16	70.16	0.00
ATTORNEY GENERAL	148.82	148.82	0.00
AGRICULTURE	111.22	111.22	0.00
CONSERVATION	694.25	694.25	0.00
ECONOMIC DEVELOPMENT	190.14	190.14	0.00
EDUCATION	7,938.88	7,938.88	0.00
HIGHER EDUCATION	8,942.23	8,942.23	0.00
HEALTH	2,399.39	2,399.39	0.00
HIGHWAYS	1,900.23	1,900.23	0.00
LABOR	188.57	188.57	0.00
MENTAL HEALTH	5,824.18	5,824.18	0.00
NATURAL RESOURCES	819.16	819.16	0.00
PUBLIC SAFETY	2,018.08	2,018.08	0.00
SOCIAL SERVICES	14,162.31	14,162.31	0.00
CORRECTIONS	5,773.65	5,773.65	0.00
ALL OTHER	462,826,706.46	43.24	462,826,663.22
Direct Billed	0.00	0.00	0.00

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Total	462,906,265.38	79,602.16	462,826,663.22



STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS

	<u>SCHEDULE</u>
SUMMARY DATA.....	A.001
 BUILDING USE I	
Nature and Extent of Services	1
Total Costs to be Allocated	1.2
Costs to be Allocated by Activity (Cost Pool)	1.3
Detail Activity Allocation - Broadway	1.4.1
Detail Activity Allocation - Capitol	1.4.2
Detail Activity Allocation - Truman	1.4.3
Detail Activity Allocation - Supreme Court	1.4.4
Detail Activity Allocation - Springfield	1.4.5
Cost Allocation Summary	1.5
 BUILDING USE II	
Nature and Extent of Services	2
Total Costs to be Allocated	2.2
Costs to be Allocated by Activity (Cost Pool)	2.3
Detail Activity Allocation - Wainwright	2.4.1
Detail Activity Allocation - Midtown	2.4.2
Detail Activity Allocation - Jefferson	2.4.3
Detail Activity Allocation - National Guard Complex	2.4.4
Detail Activity Allocation - EDP/Health Lab	2.4.5
Cost Allocation Summary	2.5
 BUILDING USE III	
Nature and Extent of Services	3
Total Costs to be Allocated	3.2
Costs to be Allocated by Activity (Cost Pool)	3.3
Detail Activity Allocation - Mo. Blvd.	3.4.1
Detail Activity Allocation - Fletcher Daniels	3.4.2
Detail Activity Allocation - St. Joseph	3.4.3
Detail Activity Allocation - Kirkpatrick Information Center ...	3.4.4
Detail Activity Allocation - DEQ Lab	3.4.5
Cost Allocation Summary	3.5
 BUILDING USE IV	
Nature and Extent of Services	4
Total Costs to be Allocated	4.2
Costs to be Allocated by Activity (Cost Pool)	4.3
Detail Activity Allocation - Professional Registration	4.4.1
Detail Activity Allocation - Mental Health	4.4.2
Detail Activity Allocation - Howerton	4.4.3
Detail Activity Allocation - D&C Warehouse	4.4.4
Detail Activity Allocation - Penrose Family Center	4.4.5
Cost Allocation Summary	4.5

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

SCHEDULE

BUILDING USE V

Nature and Extent of Services	5
Total Costs to be Allocated	5.2
Costs to be Allocated by Activity (Cost Pool)	5.3
Detail Activity Allocation - Ag Feed/Seed Lab	5.4.1
Detail Activity Allocation - Mill Creek	5.4.2
Detail Activity Allocation - Lewis and Clark	5.4.3
Cost Allocation Summary	5.5

EQUIPMENT USE

Nature and Extent of Services	6
Total Costs to be Allocated	6.2
Costs to be Allocated by Activity (Cost Pool)	6.3
Detail Activity Allocation - Equipment Use	6.4.1
Detail Activity Allocation - BPB Equipment	6.4.2
Cost Allocation Summary	6.5

RETIREMENT/GROUP INSURANCE

Nature and Extent of Services	7
Total Costs to be Allocated	7.2
Costs to be Allocated by Activity (Cost Pool)	7.3
Detail Activity Allocation - Retirement/Group Insurance	7.4.1
Cost Allocation Summary	7.5

OASDHI

Nature and Extent of Services	8
Total Costs to be Allocated	8.2
Costs to be Allocated by Activity (Cost Pool)	8.3
Detail Activity Allocation - OASDHI	8.4.1
Cost Allocation Summary	8.5

BUILDING RENTAL

Nature and Extent of Services	9
Total Costs to be Allocated	9.2
Costs to be Allocated by Activity (Cost Pool)	9.3
Detail Activity Allocation - Building Rental	9.4.1
Cost Allocation Summary	9.5

WORKERS' COMPENSATION

Nature and Extent of Services	10
Total Costs to be Allocated	10.2
Costs to be Allocated by Activity (Cost Pool)	10.3
Detail Activity Allocation - Workers' Compensation	10.4.1
Cost Allocation Summary	10.5

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

SCHEDULE

UNEMPLOYMENT COMPENSATION

Nature and Extent of Services	11
Total Costs to be Allocated	11.2
Costs to be Allocated by Activity (Cost Pool)	11.3
Detail Activity Allocation - Unemployment Compensation	11.4.1
Cost Allocation Summary	11.5

INSURANCE

Nature and Extent of Services	12
Total Costs to be Allocated	12.2
Costs to be Allocated by Activity (Cost Pool)	12.3
Detail Activity Allocation - Auto Claim	12.4.1
Detail Activity Allocation - Aircraft Liability	12.4.2
Detail Activity Allocation - Surety Bonds	12.4.3
Detail Activity Allocation - Specific Bonds	12.4.4
Cost Allocation Summary	12.5

BOARD OF PUBLIC BUILDINGS I

Nature and Extent of Services	13
Total Costs to be Allocated	13.2
Costs to be Allocated by Activity (Cost Pool)	13.3
Detail Activity Allocation - Fletcher Daniels	13.4.1
Detail Activity Allocation - Springfield	13.4.2
Detail Activity Allocation - Wainwright	13.4.3
Detail Activity Allocation - Truman	13.4.4
Detail Activity Allocation - Midtown	13.4.5
Cost Allocation Summary	13.5

BOARD OF PUBLIC BUILDINGS II

Nature and Extent of Services	14
Total Costs to be Allocated	14.2
Costs to be Allocated by Activity (Cost Pool)	14.3
Detail Activity Allocation - St. Joseph	14.4.1
Detail Activity Allocation - Kirkpatrick Information Center ...	14.4.2
Detail Activity Allocation - Mill Creek	14.4.3
Detail Activity Allocation - Lewis and Clark	14.4.4
Cost Allocation Summary	14.5

COMMISSIONER OF ADMINISTRATION

Nature and Extent of Services	15
Total Costs to be Allocated	15.2
Costs to be Allocated by Activity (Cost Pool)	15.3
Detail Activity Allocation - Departmental	15.4.1
Detail Activity Allocation - Office Automation	15.4.2
Detail Activity Allocation - General Government	15.4.3
Cost Allocation Summary	15.5

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

SCHEDULE

INFORMATION TECHNOLOGY SERVICES

Nature and Extent of Services	16
Total Costs to be Allocated	16.2
Costs to be Allocated by Activity (Cost Pool)	16.3
Detail Activity Allocation - System Development	16.4.1
Detail Activity Allocation - Section II	16.4.2
Cost Allocation Summary	16.5

BUDGET AND PLANNING

Nature and Extent of Services	17
Total Costs to be Allocated	17.2
Costs to be Allocated by Activity (Cost Pool)	17.3
Detail Activity Allocation - Budget & Planning	17.4.1
Detail Activity Allocation - General Government	17.4.2
Cost Allocation Summary	17.5

ACCOUNTING

Nature and Extent of Services	18
Total Costs to be Allocated	18.2
Costs to be Allocated by Activity (Cost Pool)	18.3
Detail Activity Allocation - Payroll	18.4.1
Detail Activity Allocation - Accounting	18.4.2
Detail Activity Allocation - General Government	18.4.3
Cost Allocation Summary	18.5

FACILITIES MANAGEMENT

Nature and Extent of Services	19
Total Costs to be Allocated	19.2
Costs to be Allocated by Activity (Cost Pool)	19.3
Detail Activity Allocation - Facilities Manager	19.4.1
Detail Activity Allocation - Penrose Family Center	19.4.2
Detail Activity Allocation - Section II	19.4.3
Cost Allocation Summary	19.5

DESIGN AND CONSTRUCTION

Nature and Extent of Services	20
Total Costs to be Allocated	20.2
Costs to be Allocated by Activity (Cost Pool)	20.3
Detail Activity Allocation - Section II	20.4.1
Detail Activity Allocation - Other	20.4.2
Cost Allocation Summary	20.5

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

	<u>SCHEDULE</u>
PERSONNEL	
Nature and Extent of Services	21
Total Costs to be Allocated	21.2
Costs to be Allocated by Activity (Cost Pool)	21.3
Detail Activity Allocation - Personnel Services	21.4.1
Detail Activity Allocation - Section II	21.4.2
Cost Allocation Summary	21.5
PURCHASING	
Nature and Extent of Services	22
Total Costs to be Allocated	22.2
Costs to be Allocated by Activity (Cost Pool)	22.3
Detail Activity Allocation - Operating	22.4.1
Detail Activity Allocation - Surplus Property	22.4.2
Cost Allocation Summary	22.5
GENERAL SERVICES	
Nature and Extent of Services	23
Total Costs to be Allocated	23.2
Costs to be Allocated by Activity (Cost Pool)	23.3
Detail Activity Allocation - Risk Management	23.4.1
Detail Activity Allocation - Mail Services	23.4.2
Detail Activity Allocation - Section II	23.4.3
Detail Activity Allocation - Other	23.4.4
Cost Allocation Summary	23.5
TREASURER	
Nature and Extent of Services	24
Total Costs to be Allocated	24.2
Costs to be Allocated by Activity (Cost Pool)	24.3
Detail Activity Allocation - Disbursements	24.4.1
Detail Activity Allocation - General Government	24.4.2
Cost Allocation Summary	24.5
SECRETARY OF STATE	
Nature and Extent of Services	25
Total Costs to be Allocated	25.2
Costs to be Allocated by Activity (Cost Pool)	25.3
Detail Activity Allocation - Records Management	25.4.1
Detail Activity Allocation - General Government	25.4.2
Cost Allocation Summary	25.5

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

	<u>SCHEDULE</u>
SECURITY	
Nature and Extent of Services	26
Total Costs to be Allocated	26.2
Costs to be Allocated by Activity (Cost Pool)	26.3
Detail Activity Allocation - Security	26.4.1
Cost Allocation Summary	26.5
REVENUE	
Nature and Extent of Services	27
Total Costs to be Allocated	27.2
Costs to be Allocated by Activity (Cost Pool)	27.3
Detail Activity Allocation - Cashier	27.4.1
Detail Activity Allocation - General Government	27.4.2
Cost Allocation Summary	27.5

MAXIMUS
Allocated Costs By Department

Detail

Grantee Departments	BUILDING USE I	BUILDING USE II	BUILDING USE III	BUILDING USE IV	BUILDING USE V	EQUIPMENT USE	RETIREMENT/GROUP
LEGISLATURE	505,159.48	0.00	0.00	0.00	0.00	0.00	0.00
JUDICIARY	46,561.09	0.00	0.00	0.00	0.00	0.00	0.00
GOVERNOR	26,284.00	10,135.91	5,760.08	0.00	0.00	0.00	0.00
LT. GOVERNOR	7,740.24	0.00	0.00	0.00	0.00	0.00	0.00
AUDITOR	57,003.53	9,408.89	4,670.27	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	73,867.02	37,464.65	21,922.02	0.00	0.00	0.00	0.00
AGRICULTURE	0.00	0.00	46,777.00	0.00	41,785.00	0.00	0.00
INSURANCE	145,147.17	4,164.85	2,837.30	0.00	0.00	0.00	0.00
CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	213,740.63	11,269.78	20,889.19	49,750.00	0.00	0.00	0.00
EDUCATION	0.00	148,028.43	18,273.58	0.00	0.00	0.00	0.00
HIGHER EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH	22,726.04	111,578.35	10,419.66	0.00	47,244.97	0.00	0.00
HIGHWAYS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	39,379.34	7,006.47	0.00	0.00	0.00	0.00
MENTAL HEALTH	1,082.41	0.00	18,570.18	105,656.00	0.00	0.00	0.00
NATURAL RESOURCES	10,094.82	20,256.55	69,307.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY	67,055.19	182,411.51	17,984.04	0.00	0.00	0.00	0.00
SOCIAL SERVICES	143,144.69	419,851.43	253,665.67	244,273.00	0.00	0.00	0.00
CORRECTIONS	0.00	37,660.87	0.00	0.00	103,421.03	0.00	0.00
ALL OTHER	47,986.08	0.00	0.00	0.00	437,643.00	0.00	0.00
SubTotal	1,367,592.39	1,031,610.56	498,082.46	399,679.00	630,094.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,367,592.39	1,031,610.56	498,082.46	399,679.00	630,094.00	0.00	0.00



MAXIMUS
Allocated Costs By Department

Grantee Departments	OASDHI	BUILDING RENTAL	WORKER'S	UNEMPLOYMENT	INSURANCE	BOARD OF PUBLIC	BOARD OF PUBLIC
LEGISLATURE	0.00	0.00	48,361.75	0.00	557.96	0.00	0.00
JUDICIARY	0.00	0.00	1,068,193.85	0.00	3,274.99	0.00	0.00
GOVERNOR	0.00	0.00	0.00	0.00	25.33	0.00	0.00
LT. GOVERNOR	0.00	0.00	0.00	0.00	5.21	0.00	0.00
AUDITOR	0.00	0.00	0.00	0.00	98.33	0.00	0.00
ATTORNEY GENERAL	0.00	0.00	53,829.81	0.00	349.43	0.00	0.00
AGRICULTURE	0.00	0.00	34,604.26	0.00	489.11	0.00	0.00
INSURANCE	0.00	0.00	37,656.36	0.00	472.99	0.00	0.00
CONSERVATION	0.00	0.00	0.00	0.00	1,691.00	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	0.00	264,616.59	0.00	1,335.18	0.00	0.00
EDUCATION	0.00	0.00	963,455.63	0.00	2,054.53	0.00	0.00
HIGHER EDUCATION	0.00	0.00	2,547.71	0.00	468.68	0.00	0.00
HEALTH	0.00	0.00	189,227.74	0.00	1,512.37	0.00	0.00
HIGHWAYS	0.00	0.00	0.00	0.00	5,438.02	0.00	0.00
LABOR	0.00	0.00	395,859.97	0.00	786.65	0.00	0.00
MENTAL HEALTH	0.00	0.00	6,240,916.19	0.00	8,134.79	0.00	0.00
NATURAL RESOURCES	0.00	0.00	400,649.59	0.00	1,724.74	0.00	0.00
PUBLIC SAFETY	0.00	0.00	1,440,698.46	0.00	90,909.46	0.00	0.00
SOCIAL SERVICES	0.00	0.00	2,248,393.05	0.00	6,814.26	0.00	0.00
CORRECTIONS	0.00	0.00	5,347,085.28	0.00	10,710.40	0.00	0.00
ALL OTHER	0.00	0.00	2,160,328.65	0.00	12,664.05	9,282,091.24	2,352,742.38
SubTotal	0.00	0.00	20,896,424.89	0.00	149,517.48	9,282,091.24	2,352,742.38
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	20,896,424.89	0.00	149,517.48	9,282,091.24	2,352,742.38



MAXIMUS
Allocated Costs By Department

Grantee Departments	COMM. OF ADMIN.	INFORMATION	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAGEMENT	DESIGN AND	PERSONNEL
LEGISLATURE	0.00	0.00	0.00	25,033.84	0.00	0.00	0.00
JUDICIARY	0.00	0.00	35,134.06	115,352.44	0.00	0.00	0.00
GOVERNOR	38,491.21	0.00	60,008.69	1,810.59	0.00	0.00	0.00
LT. GOVERNOR	6,998.41	0.00	10,187.45	378.37	0.00	0.00	0.00
AUDITOR	0.00	0.00	16,955.06	4,216.63	0.00	0.00	0.00
ATTORNEY GENERAL	0.00	0.00	6,263.66	21,684.55	0.00	0.00	0.00
AGRICULTURE	0.00	0.00	45,429.50	28,143.66	0.00	0.00	26,563.33
INSURANCE	0.00	0.00	25,378.60	8,996.22	0.00	0.00	11,272.25
CONSERVATION	0.00	0.00	7,883.56	136,361.86	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	0.00	74,479.89	81,018.14	0.00	0.00	114,682.93
EDUCATION	0.00	0.00	88,735.11	433,043.28	0.00	0.00	0.00
HIGHER EDUCATION	0.00	0.00	61,880.58	7,619.61	0.00	0.00	0.00
HEALTH	0.00	0.00	53,817.03	212,397.69	0.00	0.00	172,514.52
HIGHWAYS	0.00	0.00	81,895.48	526,036.57	0.00	0.00	0.00
LABOR	0.00	0.00	40,137.79	71,489.75	0.00	0.00	87,531.50
MENTAL HEALTH	0.00	0.00	72,787.98	298,757.77	0.00	0.00	788,567.73
NATURAL RESOURCES	0.00	0.00	59,468.71	139,059.43	0.00	0.00	157,125.42
PUBLIC SAFETY	0.00	0.00	82,435.44	183,438.37	0.00	0.00	221,622.35
SOCIAL SERVICES	0.00	0.00	155,763.43	429,522.95	335,370.74	0.00	803,172.66
CORRECTIONS	0.00	0.00	55,436.94	373,040.37	0.00	0.00	1,068,903.83
ALL OTHER	495,672.87	53,646,428.43	939,035.64	93,636.97	12,167,217.87	8,588,436.31	217,142.12
SubTotal	541,162.49	53,646,428.43	1,973,114.60	3,191,039.06	12,502,588.61	8,588,436.31	3,669,098.64
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	541,162.49	53,646,428.43	1,973,114.60	3,191,039.06	12,502,588.61	8,588,436.31	3,669,098.64



MAXIMUS
Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0.00	7,962.40	772.04	0.00	152,842.00	335.98	741,025.45
JUDICIARY	0.00	46,636.95	3,592.80	407,478.96	23,244.72	1,836.16	1,751,306.02
GOVERNOR	1.94	361.44	55.08	27.99	10,189.48	28.97	153,180.71
LT. GOVERNOR	0.00	74.42	11.50	2,308.41	2,228.95	5.79	29,938.75
AUDITOR	514.80	1,403.26	130.61	41,438.99	28,657.87	69.90	164,568.14
ATTORNEY GENERAL	2,334.48	4,539.31	660.00	549,325.68	56,678.90	148.27	829,067.78
AGRICULTURE	4,815.96	4,847.61	850.56	34,192.10	36,936.81	110.81	305,545.71
INSURANCE	4,085.13	2,126.15	274.87	105,500.18	46,807.86	0.00	394,719.93
CONSERVATION	43,932.71	24,131.73	4,121.11	16,774.29	0.00	691.68	235,587.94
ECONOMIC DEVELOPMENT	52,312.42	17,870.24	2,454.92	120,050.00	68,460.48	189.43	1,093,119.82
EDUCATION	153,832.55	28,904.92	12,875.20	77,295.93	109,218.35	7,909.41	2,043,626.92
HIGHER EDUCATION	21,426.74	712.25	227.97	18,774.87	0.00	8,909.04	122,567.45
HEALTH	180,713.80	20,931.88	6,357.86	275,663.18	24,199.98	2,390.49	1,331,695.56
HIGHWAYS	0.00	77,604.22	15,856.84	24,049.18	177,678.82	1,893.17	910,452.30
LABOR	12,578.19	11,226.04	2,156.39	216,764.37	318.43	187.86	885,422.75
MENTAL HEALTH	194,373.18	104,010.92	9,271.43	89,859.15	0.00	5,802.56	7,937,790.29
NATURAL RESOURCES	34,861.46	23,121.81	4,198.31	136,656.40	25,155.24	816.12	1,082,495.60
PUBLIC SAFETY	119,739.87	53,833.95	5,644.28	172,485.34	30,568.40	2,010.58	2,670,837.24
SOCIAL SERVICES	300,987.25	93,486.51	31,693.26	526,843.44	101,257.82	14,109.74	6,108,349.90
CORRECTIONS	413,484.57	119,436.03	11,536.89	505,284.53	0.00	5,752.22	8,051,752.96
ALL OTHER	3,786,428.06	9,326,486.66	3,590,938.78	47,965,532.12	7,960.52	461,111,562.03	616,229,933.78
SubTotal	5,326,423.11	9,969,708.70	3,703,680.70	51,286,305.11	902,404.63	461,164,760.21	653,072,985.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	5,326,423.11	9,969,708.70	3,703,680.70	51,286,305.11	902,404.63	461,164,760.21	653,072,985.00



MAXIMUS
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0.00	741,025.45	0.00	741,025.45
JUDICIARY	0.00	1,751,306.02	0.00	1,751,306.02
GOVERNOR	0.00	153,180.71	0.00	153,180.71
LT. GOVERNOR	0.00	29,938.75	0.00	29,938.75
AUDITOR	0.00	164,568.14	0.00	164,568.14
ATTORNEY GENERAL	0.00	829,067.78	0.00	829,067.78
AGRICULTURE	0.00	305,545.71	0.00	305,545.71
INSURANCE	0.00	394,719.93	0.00	394,719.93
CONSERVATION	0.00	235,587.94	0.00	235,587.94
ECONOMIC DEVELOPMENT	0.00	1,093,119.82	0.00	1,093,119.82
EDUCATION	0.00	2,043,626.92	0.00	2,043,626.92
HIGHER EDUCATION	0.00	122,567.45	0.00	122,567.45
HEALTH	0.00	1,331,695.56	0.00	1,331,695.56
HIGHWAYS	0.00	910,452.30	0.00	910,452.30
LABOR	0.00	885,422.75	0.00	885,422.75
MENTAL HEALTH	0.00	7,937,790.29	0.00	7,937,790.29
NATURAL RESOURCES	0.00	1,082,495.60	0.00	1,082,495.60
PUBLIC SAFETY	0.00	2,670,837.24	0.00	2,670,837.24
SOCIAL SERVICES	0.00	6,108,349.90	0.00	6,108,349.90
CORRECTIONS	0.00	8,051,752.96	0.00	8,051,752.96
ALL OTHER	0.00	616,229,933.78	0.00	616,229,933.78
SubTotal	0.00	653,072,985.00	0.00	653,072,985.00
Direct Billed	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00
Total	0.00	653,072,985.00	0.00	653,072,985.00

**SCHEDULE 1
FISCAL 2006**

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	\$ 4,033,613
Capitol	34,353,857
Truman	65,228,915
Supreme Court	3,123,114
Springfield	6,403,358

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 1.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE I

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,755,605.00			2,755,605.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	2,755,605.00	0.00		2,755,605.00



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

	Total	General & Admin	BROADWAY	CAPITOL	TRUMAN
Other Expense & Cost					
Building Use Charges	2,262,856.00	0.00	80,672.00	687,077.00	1,304,578.00
Interest Charges	492,749.00	0.00	0.00	0.00	492,749.00
Departmental Totals					
Total Expenditures	2,755,605.00	0.00	80,672.00	687,077.00	1,797,327.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	2,755,605.00	0.00	80,672.00	687,077.00	1,797,327.00
Allocation Step 1					
1st Allocation	2,755,605.00	0.00	80,672.00	687,077.00	1,797,327.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 01 BUILDING USE I					
Total Allocated	2,755,605.00	0.00	80,672.00	687,077.00	1,797,327.00



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

	SUPREME COURT	SPRINGFIELD
Other Expense & Cost		
Building Use Charges	62,462.00	128,067.00
Interest Charges	0.00	0.00
Departmental Totals		
Total Expenditures	62,462.00	128,067.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost		
Functional Cost	62,462.00	128,067.00
Allocation Step 1		
1st Allocation	62,462.00	128,067.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 01 BUILDING USE I		
Total Allocated	62,462.00	128,067.00



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	264	0.2724	219.75		219.75		219.75
ATTORNEY GENERAL	60,262	62.1790	50,161.02		50,161.02		50,161.02
SOCIAL SERVICES	36,391	37.5486	30,291.23		30,291.23		30,291.23
SubTotal	96,917	100.0000	80,672.00		80,672.00		80,672.00
TOTAL	96,917	100.0000	80,672.00		80,672.00		80,672.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	1,423	0.6065	4,167.37		4,167.37		4,167.37
BUDGET AND PLANNING	6,832	2.9121	20,008.05		20,008.05		20,008.05
FACILITIES MANAGEMENT	30,390	12.9534	88,999.54		88,999.54		88,999.54
DESIGN AND CONSTRUCTION	165	0.0703	483.21		483.21		483.21
TREASURER	1,776	0.7570	5,201.16		5,201.16		5,201.16
SECRETARY OF STATE	1,586	0.6760	4,644.73		4,644.73		4,644.73
SECURITY	253	0.1078	740.93		740.93		740.93
LEGISLATURE	172,493	73.5230	505,159.48		505,159.48		505,159.48
GOVERNOR	8,975	3.8255	26,284.00		26,284.00		26,284.00
LT. GOVERNOR	2,643	1.1265	7,740.24		7,740.24		7,740.24
AUDITOR	1,790	0.7630	5,242.16		5,242.16		5,242.16
NATURAL RESOURCES	3,447	1.4692	10,094.82		10,094.82		10,094.82
ALL OTHER	2,838	1.2097	8,311.31		8,311.31		8,311.31
SubTotal	234,611	100.0000	687,077.00		687,077.00		687,077.00
TOTAL	234,611	100.0000	687,077.00		687,077.00		687,077.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I**

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION TECHNOLOGY SERVICES	47,963	9.1209	163,931.84		163,931.84		163,931.84
ACCOUNTING	15,352	2.9194	52,471.31		52,471.31		52,471.31
FACILITIES MANAGEMENT	10,533	2.0030	36,000.55		36,000.55		36,000.55
DESIGN AND CONSTRUCTION	20,106	3.8235	68,719.92		68,719.92		68,719.92
PERSONNEL	21,018	3.9969	71,837.02		71,837.02		71,837.02
PURCHASING	11,876	2.2584	40,590.76		40,590.76		40,590.76
GENERAL SERVICES	12,205	2.3210	41,715.24		41,715.24		41,715.24
TREASURER	18,106	3.4431	61,884.16		61,884.16		61,884.16
SECURITY	2,730	0.5192	9,330.82		9,330.82		9,330.82
REVENUE	203,420	38.6832	695,265.35		695,265.35		695,265.35
AUDITOR	14,510	2.7593	49,593.46		49,593.46		49,593.46
INSURANCE	42,467	8.0757	145,147.17		145,147.17		145,147.17
ECONOMIC DEVELOPMENT	62,536	11.8921	213,740.63		213,740.63		213,740.63
PUBLIC SAFETY	18,723	3.5605	63,992.98		63,992.98		63,992.98
SOCIAL SERVICES	12,707	2.4164	43,431.02		43,431.02		43,431.02
ALL OTHER	11,608	2.2074	39,674.77		39,674.77		39,674.77
SubTotal	525,860	100.0000	1,797,327.00		1,797,327.00		1,797,327.00
TOTAL	525,860	100.0000	1,797,327.00		1,797,327.00		1,797,327.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUDICIARY	35,686	74.5431	46,561.09		46,561.09		46,561.09
ATTORNEY GENERAL	12,187	25.4569	15,900.91		15,900.91		15,900.91
SubTotal	47,873	100.0000	62,462.00		62,462.00		62,462.00
TOTAL	47,873	100.0000	62,462.00		62,462.00		62,462.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE I

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	4,746	5.7141	7,317.85		7,317.85		7,317.85
SECRETARY OF STATE	1,430	1.7217	2,204.91		2,204.91		2,204.91
REVENUE	7,963	9.5873	12,278.14		12,278.14		12,278.14
AUDITOR	1,406	1.6928	2,167.91		2,167.91		2,167.91
ATTORNEY GENERAL	5,062	6.0945	7,805.09		7,805.09		7,805.09
HEALTH	14,739	17.7454	22,726.04		22,726.04		22,726.04
MENTAL HEALTH	702	0.8452	1,082.41		1,082.41		1,082.41
PUBLIC SAFETY	1,986	2.3911	3,062.21		3,062.21		3,062.21
SOCIAL SERVICES	45,024	54.2079	69,422.44		69,422.44		69,422.44
SubTotal	83,058	100.0000	128,067.00		128,067.00		128,067.00
TOTAL	83,058	100.0000	128,067.00		128,067.00		128,067.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE I

Receiving Department	Total	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
COMM. OF ADMIN.	4,167.37	0.00	4,167.37	0.00	0.00	0.00
INFORMATION TECHNOLOGY	163,931.84	0.00	0.00	163,931.84	0.00	0.00
BUDGET AND PLANNING	20,008.05	0.00	20,008.05	0.00	0.00	0.00
ACCOUNTING	52,471.31	0.00	0.00	52,471.31	0.00	0.00
FACILITIES MANAGEMENT	132,537.69	219.75	88,999.54	36,000.55	0.00	7,317.85
DESIGN AND CONSTRUCTION	69,203.13	0.00	483.21	68,719.92	0.00	0.00
PERSONNEL	71,837.02	0.00	0.00	71,837.02	0.00	0.00
PURCHASING	40,590.76	0.00	0.00	40,590.76	0.00	0.00
GENERAL SERVICES	41,715.24	0.00	0.00	41,715.24	0.00	0.00
TREASURER	67,085.32	0.00	5,201.16	61,884.16	0.00	0.00
SECRETARY OF STATE	6,849.64	0.00	4,644.73	0.00	0.00	2,204.91
SECURITY	10,071.75	0.00	740.93	9,330.82	0.00	0.00
REVENUE	707,543.49	0.00	0.00	695,265.35	0.00	12,278.14
LEGISLATURE	505,159.48	0.00	505,159.48	0.00	0.00	0.00
JUDICIARY	46,561.09	0.00	0.00	0.00	46,561.09	0.00
GOVERNOR	26,284.00	0.00	26,284.00	0.00	0.00	0.00
LT. GOVERNOR	7,740.24	0.00	7,740.24	0.00	0.00	0.00
AUDITOR	57,003.53	0.00	5,242.16	49,593.46	0.00	2,167.91
ATTORNEY GENERAL	73,867.02	50,161.02	0.00	0.00	15,900.91	7,805.09
INSURANCE	145,147.17	0.00	0.00	145,147.17	0.00	0.00
ECONOMIC DEVELOPMENT	213,740.63	0.00	0.00	213,740.63	0.00	0.00
HEALTH	22,726.04	0.00	0.00	0.00	0.00	22,726.04
MENTAL HEALTH	1,082.41	0.00	0.00	0.00	0.00	1,082.41
NATURAL RESOURCES	10,094.82	0.00	10,094.82	0.00	0.00	0.00
PUBLIC SAFETY	67,055.19	0.00	0.00	63,992.98	0.00	3,062.21
SOCIAL SERVICES	143,144.69	30,291.23	0.00	43,431.02	0.00	69,422.44
ALL OTHER	47,986.08	0.00	8,311.31	39,674.77	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	2,755,605.00	80,672.00	687,077.00	1,797,327.00	62,462.00	128,067.00



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	\$ 17,265,431
Midtown	9,098,147
Jefferson	13,654,050
National Guard Complex	7,716,112
EDP/Health Lab	5,448,246

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 for Wainwright, Midtown, Jefferson, and the EDP/Health Lab were obtained from the Division of Facilities Management. Square footage allocation for the National Guard Complex was obtained from the Department of Public Safety.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE II

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,063,640.00			1,063,640.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	1,063,640.00	0.00		1,063,640.00

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

	Total	General & Admin	WAINWRIGHT	MIDTOWN	JEFFERSON
Other Expense & Cost					
Building Use Charges	1,063,640.00	0.00	345,309.00	181,963.00	273,081.00
Departmental Totals					
Total Expenditures	1,063,640.00	0.00	345,309.00	181,963.00	273,081.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	1,063,640.00	0.00	345,309.00	181,963.00	273,081.00
Allocation Step 1					
1st Allocation	1,063,640.00	0.00	345,309.00	181,963.00	273,081.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 02 BUILDING USE II					
Total Allocated	1,063,640.00	0.00	345,309.00	181,963.00	273,081.00



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

	NATIONAL GUARD COMPLEX	EDP/HEALTH LAB
Other Expense & Cost		
Building Use Charges	154,322.00	108,965.00
Departmental Totals		
Total Expenditures	154,322.00	108,965.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	154,322.00	108,965.00
Allocation Step 1		
1st Allocation	154,322.00	108,965.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 02 BUILDING USE II		
Total Allocated	154,322.00	108,965.00

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - WAINWRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,456	1.3344	4,607.92		4,607.92		4,607.92
SECRETARY OF STATE	1,544	1.4151	4,886.42		4,886.42		4,886.42
REVENUE	1,134	1.0393	3,588.86		3,588.86		3,588.86
GOVERNOR	2,879	2.6386	9,111.40		9,111.40		9,111.40
AUDITOR	2,973	2.7248	9,408.89		9,408.89		9,408.89
ATTORNEY GENERAL	11,838	10.8496	37,464.65		37,464.65		37,464.65
INSURANCE	1,316	1.2061	4,164.85		4,164.85		4,164.85
ECONOMIC DEVELOPMENT	3,561	3.2637	11,269.78		11,269.78		11,269.78
HEALTH	10,774	9.8744	34,097.33		34,097.33		34,097.33
LABOR	12,443	11.4041	39,379.34		39,379.34		39,379.34
PUBLIC SAFETY	2,916	2.6725	9,228.49		9,228.49		9,228.49
SOCIAL SERVICES	44,376	40.6710	140,440.20		140,440.20		140,440.20
CORRECTIONS	11,900	10.9064	37,660.87		37,660.87		37,660.87
SubTotal	109,110	100.0000	345,309.00		345,309.00		345,309.00
TOTAL	109,110	100.0000	345,309.00		345,309.00		345,309.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II**

Activity - MIDTOWN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	96,362	100.0000	181,963.00		181,963.00		181,963.00
SubTotal	96,362	100.0000	181,963.00		181,963.00		181,963.00
TOTAL	96,362	100.0000	181,963.00		181,963.00		181,963.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	1,589	0.8884	2,426.14		2,426.14		2,426.14
FACILITIES MANAGEMENT	3,236	1.8093	4,940.85		4,940.85		4,940.85
GENERAL SERVICES	1,469	0.8213	2,242.92		2,242.92		2,242.92
REVENUE	494	0.2762	754.26		754.26		754.26
GOVERNOR	671	0.3752	1,024.51		1,024.51		1,024.51
EDUCATION	96,951	54.2067	148,028.43		148,028.43		148,028.43
HEALTH	2,427	1.3570	3,705.64		3,705.64		3,705.64
NATURAL RESOURCES	13,267	7.4178	20,256.55		20,256.55		20,256.55
PUBLIC SAFETY	12,353	6.9068	18,861.02		18,861.02		18,861.02
SOCIAL SERVICES	46,397	25.9413	70,840.68		70,840.68		70,840.68
SubTotal	178,854	100.0000	273,081.00		273,081.00		273,081.00
TOTAL	178,854	100.0000	273,081.00		273,081.00		273,081.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	109,768	100.0000	154,322.00		154,322.00		154,322.00
SubTotal	109,768	100.0000	154,322.00		154,322.00		154,322.00
TOTAL	109,768	100.0000	154,322.00		154,322.00		154,322.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE II

Activity - EDP/HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION TECHNOLOGY SERVICES	3,836	7.8760	8,582.07		8,582.07		8,582.07
HEALTH	32,976	67.7056	73,775.38		73,775.38		73,775.38
SOCIAL SERVICES	11,893	24.4184	26,607.55		26,607.55		26,607.55
SubTotal	48,705	100.0000	108,965.00		108,965.00		108,965.00
TOTAL	48,705	100.0000	108,965.00		108,965.00		108,965.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE II

Receiving Department	Total	WAINWRIGHT	MIDTOWN	JEFFERSON	NATIONAL GUARD	EDP/HEALTH LAB
COMM. OF ADMIN.	2,426.14	0.00	0.00	2,426.14	0.00	0.00
INFORMATION TECHNOLOGY	8,582.07	0.00	0.00	0.00	0.00	8,582.07
FACILITIES MANAGEMENT	9,548.77	4,607.92	0.00	4,940.85	0.00	0.00
GENERAL SERVICES	2,242.92	0.00	0.00	2,242.92	0.00	0.00
SECRETARY OF STATE	4,886.42	4,886.42	0.00	0.00	0.00	0.00
REVENUE	4,343.12	3,588.86	0.00	754.26	0.00	0.00
GOVERNOR	10,135.91	9,111.40	0.00	1,024.51	0.00	0.00
AUDITOR	9,408.89	9,408.89	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	37,464.65	37,464.65	0.00	0.00	0.00	0.00
INSURANCE	4,164.85	4,164.85	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	11,269.78	11,269.78	0.00	0.00	0.00	0.00
EDUCATION	148,028.43	0.00	0.00	148,028.43	0.00	0.00
HEALTH	111,578.35	34,097.33	0.00	3,705.64	0.00	73,775.38
LABOR	39,379.34	39,379.34	0.00	0.00	0.00	0.00
NATURAL RESOURCES	20,256.55	0.00	0.00	20,256.55	0.00	0.00
PUBLIC SAFETY	182,411.51	9,228.49	0.00	18,861.02	154,322.00	0.00
SOCIAL SERVICES	419,851.43	140,440.20	181,963.00	70,840.68	0.00	26,607.55
CORRECTIONS	37,660.87	37,660.87	0.00	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,063,640.00	345,309.00	181,963.00	273,081.00	154,322.00	108,965.00



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	\$ 2,338,832
Fletcher Daniels	15,976,157
St. Joseph	4,559,868
Kirkpatrick Information Center	19,461,077
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.

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 3.3.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department BUILDING USE III**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,284,156.00			1,284,156.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>1,284,156.00</u>	<u>0.00</u>		<u>1,284,156.00</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE III

	Total	General & Admin	MO BLVD	FLETCHER DANIELS	ST JOSEPH
Other Expense & Cost					
Building Use Charges	916,026.00	0.00	46,777.00	319,523.00	91,197.00
Interest Charges	368,130.00	0.00	0.00	0.00	37,054.00
Departmental Totals					
Total Expenditures	1,284,156.00	0.00	46,777.00	319,523.00	128,251.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,284,156.00	0.00	46,777.00	319,523.00	128,251.00
Allocation Step 1					
1st Allocation	1,284,156.00	0.00	46,777.00	319,523.00	128,251.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 03 BUILDING USE III					
Total Allocated	1,284,156.00	0.00	46,777.00	319,523.00	128,251.00

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE III

	KIRKPATRICK INFO CENTER	DEQ LAB
Other Expense & Cost		
Building Use Charges	389,222.00	69,307.00
Interest Charges	331,076.00	0.00
Departmental Totals		
Total Expenditures	720,298.00	69,307.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost		
Functional Cost	720,298.00	69,307.00
Allocation Step 1		
1st Allocation	720,298.00	69,307.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 03 BUILDING USE III		
Total Allocated	720,298.00	69,307.00



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III**

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURE	56,712	100.0000	46,777.00		46,777.00		46,777.00
SubTotal	56,712	100.0000	46,777.00		46,777.00		46,777.00
TOTAL	56,712	100.0000	46,777.00		46,777.00		46,777.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,495	1.1109	3,549.60		3,549.60		3,549.60
SECRETARY OF STATE	1,018	0.7565	2,417.05		2,417.05		2,417.05
REVENUE	18,429	13.6942	43,756.19		43,756.19		43,756.19
GOVERNOR	2,426	1.8027	5,760.08		5,760.08		5,760.08
AUDITOR	1,967	1.4616	4,670.27		4,670.27		4,670.27
ATTORNEY GENERAL	9,233	6.8609	21,922.02		21,922.02		21,922.02
INSURANCE	1,195	0.8880	2,837.30		2,837.30		2,837.30
ECONOMIC DEVELOPMENT	8,798	6.5376	20,889.19		20,889.19		20,889.19
EDUCATION	2,537	1.8852	6,023.63		6,023.63		6,023.63
HEALTH	101	0.0751	239.81		239.81		239.81
PUBLIC SAFETY	4,863	3.6136	11,546.28		11,546.28		11,546.28
SOCIAL SERVICES	82,513	61.3137	195,911.58		195,911.58		195,911.58
SubTotal	134,575	100.0000	319,523.00		319,523.00		319,523.00
TOTAL	134,575	100.0000	319,523.00		319,523.00		319,523.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III**

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,719	5.0817	6,517.38		6,517.38		6,517.38
REVENUE	2,515	7.4349	9,535.32		9,535.32		9,535.32
EDUCATION	3,231	9.5515	12,249.95		12,249.95		12,249.95
HEALTH	2,685	7.9374	10,179.85		10,179.85		10,179.85
LABOR	1,848	5.4631	7,006.47		7,006.47		7,006.47
MENTAL HEALTH	4,898	14.4796	18,570.18		18,570.18		18,570.18
PUBLIC SAFETY	1,698	5.0197	6,437.76		6,437.76		6,437.76
SOCIAL SERVICES	15,233	45.0321	57,754.09		57,754.09		57,754.09
SubTotal	33,827	100.0000	128,251.00		128,251.00		128,251.00
TOTAL	33,827	100.0000	128,251.00		128,251.00		128,251.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III**

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,061	0.8024	5,779.90		5,779.90		5,779.90
SECRETARY OF STATE	131,162	99.1976	714,518.10		714,518.10		714,518.10
SubTotal	132,223	100.0000	720,298.00		720,298.00		720,298.00
TOTAL	132,223	100.0000	720,298.00		720,298.00		720,298.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE III**

Activity - DEQ LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NATURAL RESOURCES	25,105	100.0000	69,307.00		69,307.00		69,307.00
SubTotal	25,105	100.0000	69,307.00		69,307.00		69,307.00
TOTAL	25,105	100.0000	69,307.00		69,307.00		69,307.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE III

Receiving Department	Total	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFO	DEQ LAB
FACILITIES MANAGEMENT	15,846.88	0.00	3,549.60	6,517.38	5,779.90	0.00
SECRETARY OF STATE	716,935.15	0.00	2,417.05	0.00	714,518.10	0.00
REVENUE	53,291.51	0.00	43,756.19	9,535.32	0.00	0.00
GOVERNOR	5,760.08	0.00	5,760.08	0.00	0.00	0.00
AUDITOR	4,670.27	0.00	4,670.27	0.00	0.00	0.00
ATTORNEY GENERAL	21,922.02	0.00	21,922.02	0.00	0.00	0.00
AGRICULTURE	46,777.00	46,777.00	0.00	0.00	0.00	0.00
INSURANCE	2,837.30	0.00	2,837.30	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	20,889.19	0.00	20,889.19	0.00	0.00	0.00
EDUCATION	18,273.58	0.00	6,023.63	12,249.95	0.00	0.00
HEALTH	10,419.66	0.00	239.81	10,179.85	0.00	0.00
LABOR	7,006.47	0.00	0.00	7,006.47	0.00	0.00
MENTAL HEALTH	18,570.18	0.00	0.00	18,570.18	0.00	0.00
NATURAL RESOURCES	69,307.00	0.00	0.00	0.00	0.00	69,307.00
PUBLIC SAFETY	17,984.04	0.00	11,546.28	6,437.76	0.00	0.00
SOCIAL SERVICES	253,665.67	0.00	195,911.58	57,754.09	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,284,156.00	46,777.00	319,523.00	128,251.00	720,298.00	69,307.00



**SCHEDULE 4
FISCAL 2006**

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	\$ 2,487,498
Mental Health	5,282,800
Howerton	5,647,002
D&C Warehouse	177,223
Penrose Family Center	6,566,645

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 for the Professional Registration, Mental Health, Howerton, and D&C Warehouse buildings were obtained from the Division of Facilities Management. Square footage allocation for the Penrose Family Center was obtained from the Department of Social Services.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE IV

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	403,223.00			403,223.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	403,223.00	0.00		403,223.00



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE IV

	Total	General & Admin	PROFESSIONAL REGISTRATION	MENTAL HEALTH	HOWERTON
Other Expense & Cost					
Building Use Charges	403,223.00	0.00	49,750.00	105,656.00	112,940.00
Departmental Totals					
Total Expenditures	403,223.00	0.00	49,750.00	105,656.00	112,940.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	403,223.00	0.00	49,750.00	105,656.00	112,940.00
Allocation Step 1					
1st Allocation	403,223.00	0.00	49,750.00	105,656.00	112,940.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 04 BUILDING USE IV					
Total Allocated	403,223.00	0.00	49,750.00	105,656.00	112,940.00



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE IV

	D & C WAREHOUSE	PENROSE FAMILY CENTER
Other Expense & Cost		
Building Use Charges	3,544.00	131,333.00
Departmental Totals		
Total Expenditures	3,544.00	131,333.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost		
Functional Cost	3,544.00	131,333.00
Allocation Step 1		
1st Allocation	3,544.00	131,333.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 04 BUILDING USE IV		
Total Allocated	3,544.00	131,333.00



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV**

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ECONOMIC DEVELOPMENT	26,974	100.0000	49,750.00		49,750.00		49,750.00
SubTotal	26,974	100.0000	49,750.00		49,750.00		49,750.00
TOTAL	26,974	100.0000	49,750.00		49,750.00		49,750.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - MENTAL HEALTH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MENTAL HEALTH	57,051	100.0000	105,656.00		105,656.00		105,656.00
SubTotal	57,051	100.0000	105,656.00		105,656.00		105,656.00
TOTAL	57,051	100.0000	105,656.00		105,656.00		105,656.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	79,571	100.0000	112,940.00		112,940.00		112,940.00
SubTotal	79,571	100.0000	112,940.00		112,940.00		112,940.00
TOTAL	79,571	100.0000	112,940.00		112,940.00		112,940.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - D & C WAREHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	2,540	50.8712	1,802.88		1,802.88		1,802.88
DESIGN AND CONSTRUCTION	2,453	49.1288	1,741.12		1,741.12		1,741.12
SubTotal	4,993	100.0000	3,544.00		3,544.00		3,544.00
TOTAL	4,993	100.0000	3,544.00		3,544.00		3,544.00

Allocation Basis: Square Footage of Building
 Allocation Source: Facilities Management Records



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	151,451	100.0000	131,333.00		131,333.00		131,333.00
SubTotal	151,451	100.0000	131,333.00		131,333.00		131,333.00
TOTAL	151,451	100.0000	131,333.00		131,333.00		131,333.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE IV

Receiving Department	Total	PROFESSIONAL	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY
FACILITIES MANAGEMENT	1,802.88	0.00	0.00	0.00	1,802.88	0.00
DESIGN AND CONSTRUCTION	1,741.12	0.00	0.00	0.00	1,741.12	0.00
ECONOMIC DEVELOPMENT	49,750.00	49,750.00	0.00	0.00	0.00	0.00
MENTAL HEALTH	105,656.00	0.00	105,656.00	0.00	0.00	0.00
SOCIAL SERVICES	244,273.00	0.00	0.00	112,940.00	0.00	131,333.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	403,223.00	49,750.00	105,656.00	112,940.00	3,544.00	131,333.00



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	7,533,291
Lewis and Clark	21,882,165

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.

For purposes of the carry forward allocation, Lewis and Clark amounts have been allocated to "All Other", as they were new in Fiscal Year 2006.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE V

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	630,094.00			630,094.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>630,094.00</u>	<u>0.00</u>		<u>630,094.00</u>

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE V

	Total	General & Admin	AG FEED/SEED LAB	MILL CREEK	LEWIS AND CLARK
Other Expense & Cost					
Building Use Charges	630,094.00	0.00	41,785.00	150,666.00	437,643.00
Departmental Totals					
Total Expenditures	630,094.00	0.00	41,785.00	150,666.00	437,643.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	630,094.00	0.00	41,785.00	150,666.00	437,643.00
Allocation Step 1					
1st Allocation	630,094.00	0.00	41,785.00	150,666.00	437,643.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 05 BUILDING USE V					
Total Allocated	630,094.00	0.00	41,785.00	150,666.00	437,643.00

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE V

Activity - AG FEED/SEED LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURE	8,795	100.0000	41,785.00		41,785.00		41,785.00
SubTotal	8,795	100.0000	41,785.00		41,785.00		41,785.00
TOTAL	8,795	100.0000	41,785.00		41,785.00		41,785.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE V

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	16,785	31.3574	47,244.97		47,244.97		47,244.97
CORRECTIONS	36,743	68.6426	103,421.03		103,421.03		103,421.03
SubTotal	53,528	100.0000	150,666.00		150,666.00		150,666.00
TOTAL	53,528	100.0000	150,666.00		150,666.00		150,666.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE V**

Activity - LEWIS AND CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	76,559	100.0000	437,643.00		437,643.00		437,643.00
SubTotal	76,559	100.0000	437,643.00		437,643.00		437,643.00
TOTAL	76,559	100.0000	437,643.00		437,643.00		437,643.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE V

Receiving Department	Total	AG FEED/SEED LAB	MILL CREEK	LEWIS AND CLARK
AGRICULTURE	41,785.00	41,785.00	0.00	0.00
HEALTH	47,244.97	0.00	47,244.97	0.00
CORRECTIONS	103,421.03	0.00	103,421.03	0.00
ALL OTHER	437,643.00	0.00	0.00	437,643.00
Direct Billed	0.00	0.00	0.00	0.00
Total	630,094.00	41,785.00	150,666.00	437,643.00



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. 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 - 2005 from OA divisions were provided by a SAM II Data Warehouse Query of the Fixed Asset Subsystem tables.

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

An equipment use charge has also 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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	730,611.00			730,611.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	730,611.00	0.00		730,611.00



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE**

	Total	General & Admin	EQUIPMENT USE	BPB EQUIPMENT
Other Expense & Cost				
Equipment Use Charges	730,611.00	0.00	618,950.00	111,661.00
Departmental Totals				
Total Expenditures	730,611.00	0.00	618,950.00	111,661.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost				
Functional Cost	730,611.00	0.00	618,950.00	111,661.00
Allocation Step 1				
1st Allocation	730,611.00	0.00	618,950.00	111,661.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 06 EQUIPMENT USE				
Total Allocated	730,611.00	0.00	618,950.00	111,661.00



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	116,064	1.2502	7,737.99		7,737.99		7,737.99
INFORMATION TECHNOLOGY SERVICES	3,438,816	37.0412	229,265.92		229,265.92		229,265.92
BUDGET AND PLANNING	111,591	1.2020	7,439.77		7,439.77		7,439.77
ACCOUNTING	184,656	1.9890	12,311.02		12,311.02		12,311.02
FACILITIES MANAGEMENT	1,532,875	16.5113	102,196.81		102,196.81		102,196.81
DESIGN AND CONSTRUCTION	404,953	4.3619	26,998.23		26,998.23		26,998.23
PERSONNEL	260,912	2.8104	17,395.01		17,395.01		17,395.01
PURCHASING	963,082	10.3738	64,208.70		64,208.70		64,208.70
GENERAL SERVICES	2,270,834	24.4602	151,396.55		151,396.55		151,396.55
SubTotal	9,283,783	100.0000	618,950.00		618,950.00		618,950.00
TOTAL	9,283,783	100.0000	618,950.00		618,950.00		618,950.00

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions

Allocation Source: SAM II Data Warehouse Query from Fixed Asset Subsystem Tables



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE**

Activity - BPB EQUIPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	1,424,978	85.0782	94,999.16		94,999.16		94,999.16
BOARD OF PUBLIC BUILDINGS II	249,926	14.9218	16,661.84		16,661.84		16,661.84
SubTotal	1,674,904	100.0000	111,661.00		111,661.00		111,661.00
TOTAL	1,674,904	100.0000	111,661.00		111,661.00		111,661.00

Allocation Basis: Exclusive of Board of Public Buildings

Allocation Source: Board of Public Buildings Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE	BPB EQUIPMENT
BOARD OF PUBLIC BUILDINGS I	94,999.16	0.00	94,999.16
BOARD OF PUBLIC BUILDINGS II	16,661.84	0.00	16,661.84
COMM. OF ADMIN.	7,737.99	7,737.99	0.00
INFORMATION TECHNOLOGY	229,265.92	229,265.92	0.00
BUDGET AND PLANNING	7,439.77	7,439.77	0.00
ACCOUNTING	12,311.02	12,311.02	0.00
FACILITIES MANAGEMENT	102,196.81	102,196.81	0.00
DESIGN AND CONSTRUCTION	26,998.23	26,998.23	0.00
PERSONNEL	17,395.01	17,395.01	0.00
PURCHASING	64,208.70	64,208.70	0.00
GENERAL SERVICES	151,396.55	151,396.55	0.00
Direct Billed	0.00	0.00	0.00
Total	730,611.00	618,950.00	111,661.00



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, with the exception of the Board of Public Buildings I and II. Costs of non-central service departments and the Board of Public Buildings I and II 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 cost adjustments on Schedules 7.2 and 7.3.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department RETIREMENT/GROUP INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	550,913,600.00			550,913,600.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(519,456,433.00)			
BPB I & II	(661,096.00)			
Section II Costs	(3,077,754.00)			
Total Departmental Cost Adjustments:	(523,195,283.00)			(523,195,283.00)
Total To Be Allocated:	27,718,317.00	0.00		27,718,317.00



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department RETIREMENT/GROUP INSURANCE**

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Retirement/Group Insurance	550,913,600.00	0.00	550,913,600.00
Departmental Totals			
Total Expenditures	550,913,600.00	0.00	550,913,600.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(519,456,433.00)	0.00	(519,456,433.00)
BPB I & II	(661,096.00)	0.00	(661,096.00)
Section II Costs	(3,077,754.00)	0.00	(3,077,754.00)
Functional Cost			
Functional Cost	27,718,317.00	0.00	27,718,317.00
Allocation Step 1			
1st Allocation	27,718,317.00	0.00	27,718,317.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 07 RETIREMENT/GROUP			
Total Allocated	27,718,317.00	0.00	27,718,317.00



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department RETIREMENT/GROUP INSURANCE**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	275,457	0.9938	275,456.87		275,456.87		275,456.87
INFORMATION TECHNOLOGY SERVICES	833,623	3.0075	833,623.12		833,623.12		833,623.12
BUDGET AND PLANNING	440,731	1.5900	440,730.94		440,730.94		440,730.94
ACCOUNTING	661,096	2.3851	661,096.00		661,096.00		661,096.00
FACILITIES MANAGEMENT	678,494	2.4478	678,493.95		678,493.95		678,493.95
DESIGN AND CONSTRUCTION	388,450	1.4014	388,450.04		388,450.04		388,450.04
PERSONNEL	705,835	2.5465	705,835.02		705,835.02		705,835.02
PURCHASING	661,096	2.3851	661,096.00		661,096.00		661,096.00
GENERAL SERVICES	320,803	1.1574	320,802.93		320,802.93		320,802.93
TREASURER	606,005	2.1863	606,005.01		606,005.01		606,005.01
SECRETARY OF STATE	2,864,751	10.3352	2,864,750.98		2,864,750.98		2,864,750.98
SECURITY	385,640	1.3913	385,639.96		385,639.96		385,639.96
REVENUE	18,896,336	68.1726	18,896,336.18		18,896,336.18		18,896,336.18
SubTotal	27,718,317	100.0000	27,718,317.00		27,718,317.00		27,718,317.00
TOTAL	27,718,317	100.0000	27,718,317.00		27,718,317.00		27,718,317.00

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2006



MAXIMUS**Schedule .5 - Allocation Summary
For Department RETIREMENT/GROUP INSURANCE**

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	275,456.87	275,456.87
INFORMATION TECHNOLOGY	833,623.12	833,623.12
BUDGET AND PLANNING	440,730.94	440,730.94
ACCOUNTING	661,096.00	661,096.00
FACILITIES MANAGEMENT	678,493.95	678,493.95
DESIGN AND CONSTRUCTION	388,450.04	388,450.04
PERSONNEL	705,835.02	705,835.02
PURCHASING	661,096.00	661,096.00
GENERAL SERVICES	320,802.93	320,802.93
TREASURER	606,005.01	606,005.01
SECRETARY OF STATE	2,864,750.98	2,864,750.98
SECURITY	385,639.96	385,639.96
REVENUE	18,896,336.18	18,896,336.18
Direct Billed	0.00	0.00
Total	27,718,317.00	27,718,317.00

STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

The cost of State contributions to the Social Security System is charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions has been allocated to each central service department, with the exception of the Board of Public Buildings I and II. Costs of non-central service departments and Board of Public Buildings I and II 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 cost adjustments on Schedules 8.2 and 8.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department OASDHI

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	140,906,890.00			140,906,890.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(134,185,630.00)			
BPB I & II	(154,998.00)			
Section II Costs	(755,541.00)			
Total Departmental Cost Adjustments:	(135,096,169.00)			(135,096,169.00)
Total To Be Allocated:	<u>5,810,721.00</u>	<u>0.00</u>		<u>5,810,721.00</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department OASDHI

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
OASDHI Payments	140,906,890.00	0.00	140,906,890.00
Departmental Totals			
Total Expenditures	140,906,890.00	0.00	140,906,890.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(134,185,630.00)	0.00	(134,185,630.00)
BPB I & II	(154,998.00)	0.00	(154,998.00)
Section II Costs	(755,541.00)	0.00	(755,541.00)
Functional Cost	5,810,721.00	0.00	5,810,721.00
Allocation Step 1			
1st Allocation	5,810,721.00	0.00	5,810,721.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 08 OASDHI			
Total Allocated	5,810,721.00	0.00	5,810,721.00



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	70,453	1.2125	70,453.02		70,453.02		70,453.02
INFORMATION TECHNOLOGY SERVICES	190,570	3.2796	190,569.97		190,569.97		190,569.97
BUDGET AND PLANNING	112,726	1.9400	112,726.01		112,726.01		112,726.01
ACCOUNTING	140,907	2.4249	140,907.02		140,907.02		140,907.02
FACILITIES MANAGEMENT	151,579	2.6086	151,578.99		151,578.99		151,578.99
DESIGN AND CONSTRUCTION	41,668	0.7171	41,667.98		41,667.98		41,667.98
PERSONNEL	167,293	2.8790	167,292.98		167,292.98		167,292.98
PURCHASING	140,907	2.4249	140,907.02		140,907.02		140,907.02
GENERAL SERVICES	60,146	1.0351	60,146.02		60,146.02		60,146.02
TREASURER	140,907	2.4249	140,907.02		140,907.02		140,907.02
SECRETARY OF STATE	605,900	10.4273	605,899.97		605,899.97		605,899.97
SECURITY	84,544	1.4550	84,544.01		84,544.01		84,544.01
REVENUE	3,903,121	67.1711	3,903,120.99		3,903,120.99		3,903,120.99
SubTotal	5,810,721	100.0000	5,810,721.00		5,810,721.00		5,810,721.00
TOTAL	5,810,721	100.0000	5,810,721.00		5,810,721.00		5,810,721.00

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2006



All Monetary Values Are \$ Dollars

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MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	70,453.02	70,453.02
INFORMATION TECHNOLOGY	190,569.97	190,569.97
BUDGET AND PLANNING	112,726.01	112,726.01
ACCOUNTING	140,907.02	140,907.02
FACILITIES MANAGEMENT	151,578.99	151,578.99
DESIGN AND CONSTRUCTION	41,667.98	41,667.98
PERSONNEL	167,292.98	167,292.98
PURCHASING	140,907.02	140,907.02
GENERAL SERVICES	60,146.02	60,146.02
TREASURER	140,907.02	140,907.02
SECRETARY OF STATE	605,899.97	605,899.97
SECURITY	84,544.01	84,544.01
REVENUE	3,903,120.99	3,903,120.99
Direct Billed	0.00	0.00
Total	5,810,721.00	5,810,721.00



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 to each central service department based on 2006 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING RENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	57,414,028.00			57,414,028.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(38,910,718.00)			
Section II Costs	(3,439,964.00)			
Capital Outlay	(10,900,000.00)			
Total Departmental Cost Adjustments:	(53,250,682.00)			(53,250,682.00)
Total To Be Allocated:	4,163,346.00	0.00		4,163,346.00

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING RENTAL

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Total Expenditures	57,414,028.00	0.00	57,414,028.00
Departmental Totals			
Total Expenditures	57,414,028.00	0.00	57,414,028.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(38,910,718.00)	0.00	(38,910,718.00)
Section II Costs	(3,439,964.00)	0.00	(3,439,964.00)
Capital Outlay	(10,900,000.00)	0.00	(10,900,000.00)
Functional Cost	4,163,346.00	0.00	4,163,346.00
Allocation Step 1			
1st Allocation	4,163,346.00	0.00	4,163,346.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 09 BUILDING RENTAL			
Total Allocated	4,163,346.00	0.00	4,163,346.00

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING RENTAL

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION TECHNOLOGY SERVICES	191,534	4.6005	191,533.98		191,533.98		191,533.98
FACILITIES MANAGEMENT	1,943,217	46.6743	1,943,217.06		1,943,217.06		1,943,217.06
GENERAL SERVICES	446,568	10.7262	446,567.99		446,567.99		446,567.99
SECRETARY OF STATE	199,264	4.7862	199,263.98		199,263.98		199,263.98
REVENUE	1,382,763	33.2128	1,382,762.99		1,382,762.99		1,382,762.99
SubTotal	4,163,346	100.0000	4,163,346.00		4,163,346.00		4,163,346.00
TOTAL	4,163,346	100.0000	4,163,346.00		4,163,346.00		4,163,346.00

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records



**Schedule .5 - Allocation Summary
For Department BUILDING RENTAL**

Receiving Department	Total	ALLOCATIONS AT CSA
INFORMATION TECHNOLOGY	191,533.98	191,533.98
FACILITIES MANAGEMENT	1,943,217.06	1,943,217.06
GENERAL SERVICES	446,567.99	446,567.99
SECRETARY OF STATE	199,263.98	199,263.98
REVENUE	1,382,762.99	1,382,762.99
Direct Billed	0.00	0.00
Total	4,163,346.00	4,163,346.00

**SCHEDULE 10
FISCAL 2006**

STATE OF MISSOURI

WORKERS' COMPENSATION

NATURE AND EXTENT OF SERVICES

The costs of Workers' Compensation expense for State departments 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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department WORKER'S COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,148,128.00			21,148,128.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>21,148,128.00</u>	<u>0.00</u>		<u>21,148,128.00</u>



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department WORKER'S COMPENSATION**

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Worker's Compensation Payments	21,148,128.00	0.00	21,148,128.00
Departmental Totals			
Total Expenditures	21,148,128.00	0.00	21,148,128.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Functional Cost	21,148,128.00	0.00	21,148,128.00
Allocation Step 1			
1st Allocation	21,148,128.00	0.00	21,148,128.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 10 WORKER'S			
Total Allocated	21,148,128.00	0.00	21,148,128.00

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department WORKER'S COMPENSATION**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION TECHNOLOGY SERVICES	296	0.0014	304.74		304.74		304.74
BUDGET AND PLANNING	773	0.0038	795.80		795.80		795.80
FACILITIES MANAGEMENT	69,084	0.3363	71,112.91		71,112.91		71,112.91
DESIGN AND CONSTRUCTION	39,364	0.1916	40,520.02		40,520.02		40,520.02
PURCHASING	3,036	0.0148	3,125.06		3,125.06		3,125.06
GENERAL SERVICES	3,240	0.0158	3,335.06		3,335.06		3,335.06
SECRETARY OF STATE	6,052	0.0295	6,229.82		6,229.82		6,229.82
REVENUE	122,677	0.5971	126,279.70		126,279.70		126,279.70
LEGISLATURE	46,982	0.2287	48,361.75		48,361.75		48,361.75
JUDICIARY	1,037,718	5.0510	1,068,193.85		1,068,193.85		1,068,193.85
ATTORNEY GENERAL	52,294	0.2545	53,829.81		53,829.81		53,829.81
AGRICULTURE	33,617	0.1636	34,604.26		34,604.26		34,604.26
INSURANCE	36,582	0.1781	37,656.36		37,656.36		37,656.36
ECONOMIC DEVELOPMENT	257,067	1.2513	264,616.59		264,616.59		264,616.59
EDUCATION	935,968	4.5557	963,455.63		963,455.63		963,455.63
HIGHER EDUCATION	2,475	0.0120	2,547.71		2,547.71		2,547.71
HEALTH	183,829	0.8948	189,227.74		189,227.74		189,227.74
LABOR	384,566	1.8718	395,859.97		395,859.97		395,859.97
MENTAL HEALTH	6,062,862	29.5105	6,240,916.19		6,240,916.19		6,240,916.19
NATURAL RESOURCES	389,219	1.8945	400,649.59		400,649.59		400,649.59
PUBLIC SAFETY	1,399,595	6.8124	1,440,698.46		1,440,698.46		1,440,698.46
SOCIAL SERVICES	2,184,246	10.6316	2,248,393.05		2,248,393.05		2,248,393.05
CORRECTIONS	5,194,532	25.2840	5,347,085.28		5,347,085.28		5,347,085.28
ALL OTHER	2,098,694	10.2152	2,160,328.65		2,160,328.65		2,160,328.65
SubTotal	20,544,768	100.0000	21,148,128.00		21,148,128.00		21,148,128.00
TOTAL	20,544,768	100.0000	21,148,128.00		21,148,128.00		21,148,128.00

Allocation Basis: Worker's Compensation Payments for FY 2006

Allocation Source: FY 2006 CAFR Work Papers

MAXIMUS

Schedule .5 - Allocation Summary
For Department WORKER'S COMPENSATION

Receiving Department	Total	ALLOCATIONS AT CSA
INFORMATION TECHNOLOGY	304.74	304.74
BUDGET AND PLANNING	795.80	795.80
FACILITIES MANAGEMENT	71,112.91	71,112.91
DESIGN AND CONSTRUCTION	40,520.02	40,520.02
PURCHASING	3,125.06	3,125.06
GENERAL SERVICES	3,335.06	3,335.06
SECRETARY OF STATE	6,229.82	6,229.82
REVENUE	126,279.70	126,279.70
LEGISLATURE	48,361.75	48,361.75
JUDICIARY	1,068,193.85	1,068,193.85
ATTORNEY GENERAL	53,829.81	53,829.81
AGRICULTURE	34,604.26	34,604.26
INSURANCE	37,656.36	37,656.36
ECONOMIC DEVELOPMENT	264,616.59	264,616.59
EDUCATION	963,455.63	963,455.63
HIGHER EDUCATION	2,547.71	2,547.71
HEALTH	189,227.74	189,227.74
LABOR	395,859.97	395,859.97
MENTAL HEALTH	6,240,916.19	6,240,916.19
NATURAL RESOURCES	400,649.59	400,649.59
PUBLIC SAFETY	1,440,698.46	1,440,698.46
SOCIAL SERVICES	2,248,393.05	2,248,393.05
CORRECTIONS	5,347,085.28	5,347,085.28
ALL OTHER	2,160,328.65	2,160,328.65
Direct Billed	0.00	0.00
Total	21,148,128.00	21,148,128.00

SCHEDULE 11
FISCAL 2006

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 2006. Only central services department costs have been allocated to avoid duplication of billing.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department UNEMPLOYMENT COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,698,844.00			4,698,844.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(4,202,678.00)			
Section II Costs	(5,088.00)			
Total Departmental Cost Adjustments:	(4,207,766.00)			(4,207,766.00)
Total To Be Allocated:	<u>491,078.00</u>	<u>0.00</u>		<u>491,078.00</u>



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department UNEMPLOYMENT COMPENSATION**

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Unemployment Compensation Benefits	4,698,844.00	0.00	4,698,844.00
Departmental Totals			
Total Expenditures	4,698,844.00	0.00	4,698,844.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(4,202,678.00)	0.00	(4,202,678.00)
Section II Costs	(5,088.00)	0.00	(5,088.00)
Functional Cost			
Functional Cost	491,078.00	0.00	491,078.00
Allocation Step 1			
1st Allocation	491,078.00	0.00	491,078.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 11 UNEMPLOYMENT			
Total Allocated	491,078.00	0.00	491,078.00

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department UNEMPLOYMENT COMPENSATION**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	91,695	18.6722	91,695.00		91,695.00		91,695.00
GENERAL SERVICES	27,489	5.5977	27,489.00		27,489.00		27,489.00
TREASURER	3,821	0.7781	3,821.00		3,821.00		3,821.00
SECRETARY OF STATE	9,827	2.0011	9,827.00		9,827.00		9,827.00
REVENUE	358,246	72.9509	358,246.00		358,246.00		358,246.00
SubTotal	491,078	100.0000	491,078.00		491,078.00		491,078.00
TOTAL	491,078	100.0000	491,078.00		491,078.00		491,078.00

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2006 CAFR Work Papers

**Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION**

Receiving Department	Total	ALLOCATIONS AT CSA
FACILITIES MANAGEMENT	91,695.00	91,695.00
GENERAL SERVICES	27,489.00	27,489.00
TREASURER	3,821.00	3,821.00
SECRETARY OF STATE	9,827.00	9,827.00
REVENUE	358,246.00	358,246.00
Direct Billed	0.00	0.00
Total	491,078.00	491,078.00

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 and transportation 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 experienced in FY 2006.

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 and public employee blanket bond coverage. This does not include the University of Missouri system employees, which are covered by the University of Missouri risk management unit. 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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	211,361.00			211,361.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	211,361.00	0.00		211,361.00



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	8,177.00	0.00	8,177.00	0.00	0.00
Insurance/Bond Premium	203,184.00	0.00	0.00	145,792.00	53,046.00
Departmental Totals					
Total Expenditures	211,361.00	0.00	8,177.00	145,792.00	53,046.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	211,361.00	0.00	8,177.00	145,792.00	53,046.00
Allocation Step 1					
1st Allocation	211,361.00	0.00	8,177.00	145,792.00	53,046.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 12 INSURANCE					
Total Allocated	211,361.00	0.00	8,177.00	145,792.00	53,046.00



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

SPECIFIC BONDS

Other Expense & Cost	
Claims Administration Fees	0.00
Insurance/Bond Premium	4,346.00
Departmental Totals	
Total Expenditures	4,346.00
Deductions	
Total Deductions	0.00
Functional Cost	4,346.00
Allocation Step 1	
1st Allocation	4,346.00
Allocation Step 2	
2nd Allocation	0.00
Total For 12 INSURANCE	
Total Allocated	4,346.00

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
REVENUE	1,691	0.1745	14.27		14.27		14.27
JUDICIARY	825	0.0851	6.96		6.96		6.96
ATTORNEY GENERAL	3,713	0.3832	31.34		31.34		31.34
AGRICULTURE	17,705	1.8273	149.42		149.42		149.42
ECONOMIC DEVELOPMENT	9,829	1.0145	82.95		82.95		82.95
EDUCATION	3,442	0.3553	29.05		29.05		29.05
HIGHER EDUCATION	49,620	5.1213	418.77		418.77		418.77
HEALTH	5,403	0.5576	45.60		45.60		45.60
MENTAL HEALTH	100,285	10.3505	846.36		846.36		846.36
NATURAL RESOURCES	12,383	1.2781	104.51		104.51		104.51
PUBLIC SAFETY	264,957	27.3464	2,236.11		2,236.11		2,236.11
SOCIAL SERVICES	31,200	3.2202	263.31		263.31		263.31
CORRECTIONS	277,395	28.6301	2,341.08		2,341.08		2,341.08
ALL OTHER	190,445	19.6559	1,607.27		1,607.27		1,607.27
SubTotal	968,893	100.0000	8,177.00		8,177.00		8,177.00
TOTAL	968,893	100.0000	8,177.00		8,177.00		8,177.00

Allocation Basis: Vehicle Claims by Departments for FY 2006

Allocation Source: FY 2006 CAFR work papers

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES	59,660	40.9213	59,660.00		59,660.00		59,660.00
PUBLIC SAFETY	82,144	56.3433	82,144.00		82,144.00		82,144.00
ALL OTHER	3,988	2.7354	3,988.00		3,988.00		3,988.00
SubTotal	145,792	100.0000	145,792.00		145,792.00		145,792.00
TOTAL	145,792	100.0000	145,792.00		145,792.00		145,792.00

Allocation Basis: Actual Aircraft Liability Premiums, FY 2006

Allocation Source: FY 2006 CAFR work papers

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	24	0.0337	17.88		17.88		17.88
INFORMATION TECHNOLOGY SERVICES	195	0.2738	145.26		145.26		145.26
BUDGET AND PLANNING	32	0.0449	23.84		23.84		23.84
ACCOUNTING	58	0.0815	43.21		43.21		43.21
FACILITIES MANAGEMENT	188	0.2640	140.05		140.05		140.05
DESIGN AND CONSTRUCTION	65	0.0913	48.42		48.42		48.42
PERSONNEL	85	0.1194	63.32		63.32		63.32
PURCHASING	60	0.0843	44.70		44.70		44.70
GENERAL SERVICES	85	0.1194	63.32		63.32		63.32
TREASURER	51	0.0716	37.99		37.99		37.99
SECRETARY OF STATE	266	0.3735	198.15		198.15		198.15
SECURITY	37	0.0520	27.56		27.56		27.56
REVENUE	1,766	2.4800	1,315.55		1,315.55		1,315.55
LEGISLATURE	749	1.0518	557.96		557.96		557.96
JUDICIARY	4,387	6.1607	3,268.03		3,268.03		3,268.03
GOVERNOR	34	0.0477	25.33		25.33		25.33
LT. GOVERNOR	7	0.0098	5.21		5.21		5.21
AUDITOR	132	0.1854	98.33		98.33		98.33
ATTORNEY GENERAL	427	0.5996	318.09		318.09		318.09
AGRICULTURE	456	0.6404	339.69		339.69		339.69
INSURANCE	200	0.2809	148.99		148.99		148.99
CONSERVATION	2,270	3.1878	1,691.00		1,691.00		1,691.00
ECONOMIC DEVELOPMENT	1,681	2.3607	1,252.23		1,252.23		1,252.23
EDUCATION	2,719	3.8183	2,025.48		2,025.48		2,025.48
HIGHER EDUCATION	67	0.0941	49.91		49.91		49.91
HEALTH	1,969	2.7651	1,466.77		1,466.77		1,466.77
HIGHWAYS	7,300	10.2515	5,438.02		5,438.02		5,438.02
LABOR	1,056	1.4830	786.65		786.65		786.65
MENTAL HEALTH	9,784	13.7398	7,288.43		7,288.43		7,288.43
NATURAL RESOURCES	2,175	3.0544	1,620.23		1,620.23		1,620.23
PUBLIC SAFETY	5,064	7.1115	3,772.35		3,772.35		3,772.35
SOCIAL SERVICES	8,794	12.3496	6,550.95		6,550.95		6,550.95
CORRECTIONS	11,235	15.7775	8,369.32		8,369.32		8,369.32

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	7,791	10.9410	5,803.78		5,803.78		5,803.78
SubTotal	71,209	100.0000	53,046.00		53,046.00		53,046.00
TOTAL	71,209	100.0000	53,046.00		53,046.00		53,046.00

Allocation Basis: Total Number of Employees, FY 2006

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SPECIFIC BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INSURANCE	324	7.4551	324.00		324.00		324.00
PUBLIC SAFETY	2,757	63.4377	2,757.00		2,757.00		2,757.00
ALL OTHER	1,265	29.1072	1,265.00		1,265.00		1,265.00
SubTotal	4,346	100.0000	4,346.00		4,346.00		4,346.00
TOTAL	4,346	100.0000	4,346.00		4,346.00		4,346.00

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2006 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	17.88	0.00	0.00	17.88	0.00
INFORMATION TECHNOLOGY	145.26	0.00	0.00	145.26	0.00
BUDGET AND PLANNING	23.84	0.00	0.00	23.84	0.00
ACCOUNTING	43.21	0.00	0.00	43.21	0.00
FACILITIES MANAGEMENT	140.05	0.00	0.00	140.05	0.00
DESIGN AND CONSTRUCTION	48.42	0.00	0.00	48.42	0.00
PERSONNEL	63.32	0.00	0.00	63.32	0.00
PURCHASING	44.70	0.00	0.00	44.70	0.00
GENERAL SERVICES	59,723.32	0.00	59,660.00	63.32	0.00
TREASURER	37.99	0.00	0.00	37.99	0.00
SECRETARY OF STATE	198.15	0.00	0.00	198.15	0.00
SECURITY	27.56	0.00	0.00	27.56	0.00
REVENUE	1,329.82	14.27	0.00	1,315.55	0.00
LEGISLATURE	557.96	0.00	0.00	557.96	0.00
JUDICIARY	3,274.99	6.96	0.00	3,268.03	0.00
GOVERNOR	25.33	0.00	0.00	25.33	0.00
LT. GOVERNOR	5.21	0.00	0.00	5.21	0.00
AUDITOR	98.33	0.00	0.00	98.33	0.00
ATTORNEY GENERAL	349.43	31.34	0.00	318.09	0.00
AGRICULTURE	489.11	149.42	0.00	339.69	0.00
INSURANCE	472.99	0.00	0.00	148.99	324.00
CONSERVATION	1,691.00	0.00	0.00	1,691.00	0.00
ECONOMIC DEVELOPMENT	1,335.18	82.95	0.00	1,252.23	0.00
EDUCATION	2,054.53	29.05	0.00	2,025.48	0.00
HIGHER EDUCATION	468.68	418.77	0.00	49.91	0.00
HEALTH	1,512.37	45.60	0.00	1,466.77	0.00
HIGHWAYS	5,438.02	0.00	0.00	5,438.02	0.00
LABOR	786.65	0.00	0.00	786.65	0.00
MENTAL HEALTH	8,134.79	846.36	0.00	7,288.43	0.00
NATURAL RESOURCES	1,724.74	104.51	0.00	1,620.23	0.00
PUBLIC SAFETY	90,909.46	2,236.11	82,144.00	3,772.35	2,757.00
SOCIAL SERVICES	6,814.26	263.31	0.00	6,550.95	0.00
CORRECTIONS	10,710.40	2,341.08	0.00	8,369.32	0.00
ALL OTHER	12,664.05	1,607.27	3,988.00	5,803.78	1,265.00

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	211,361.00	8,177.00	145,792.00	53,046.00	4,346.00



**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.

For the purpose of the carry forward these costs are allocated to "All Other" since building costs will be billed directly starting in FY07.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BOARD OF PUBLIC BUILDINGS I

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,731,111.00			12,731,111.00
EQUIPMENT USE	94,999.16		94,999.16	
ACCOUNTING		2,330.10	2,330.10	
PURCHASING		10,605.53	10,605.53	
TREASURER		77.45	77.45	
Total Allocated Additions:	94,999.16	13,013.08	108,012.24	108,012.24
Building Depreciation	(3,240,980.00)			
Equipment Depreciation	(94,513.00)			
Land Improvement Depreciation	(122,707.00)			
Other Income	(94,519.00)			
Admin. Interest	(4,313.00)			
Total Departmental Cost Adjustments:	(3,557,032.00)			(3,557,032.00)
Total To Be Allocated:	9,269,078.16	13,013.08		9,282,091.24



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS I

	Total	General & Admin	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT
Wages & Benefits					
Salaries & Wages	1,638,447.00	0.00	248,124.00	58,249.00	47,352.00
Fringe Benefits	584,274.00	0.00	104,187.00	19,375.00	10,647.00
Other Expense & Cost					
Departmental Expenditures	10,508,390.00	0.00	1,406,696.00	1,168,653.00	2,965,878.00
Departmental Totals					
Total Expenditures	12,731,111.00	0.00	1,759,007.00	1,246,277.00	3,023,877.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Building Depreciation	(3,240,980.00)	0.00	(491,652.00)	(220,350.00)	(794,624.00)
Equipment Depreciation	(94,513.00)	0.00	(7,546.00)	(9,966.00)	(6,612.00)
Land Improvement Depreciation	(122,707.00)	0.00	(23,361.00)	0.00	(79,187.00)
Other Income	(94,519.00)	0.00	(64,341.00)	0.00	0.00
Admin. Interest	(4,313.00)	0.00	0.00	0.00	0.00
Functional Cost	9,174,079.00	0.00	1,172,107.00	1,015,961.00	2,143,454.00
Allocation Step 1					
Inbound- All Others	94,999.16	94,999.16	0.00	0.00	0.00
Reallocate Admin Costs		(94,999.16)	12,137.38	10,520.49	22,195.79
1st Allocation	9,269,078.16	0.00	1,184,244.38	1,026,481.49	2,165,649.79
Allocation Step 2					
Inbound- All Others	13,013.08	13,013.08	0.00	0.00	0.00
Reallocate Admin Costs		(13,013.08)	1,662.59	1,441.11	3,040.40
2nd Allocation	13,013.08	0.00	1,662.59	1,441.11	3,040.40
Total For 13 BOARD OF PUBLIC					
Total Allocated	9,282,091.24	0.00	1,185,906.97	1,027,922.60	2,168,690.19



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS I

	TRUMAN	MIDTOWN
Wages & Benefits		
Salaries & Wages	1,242,902.00	41,820.00
Fringe Benefits	440,660.00	9,405.00
Other Expense & Cost		
Departmental Expenditures	3,477,046.00	1,490,117.00
Departmental Totals		
Total Expenditures	5,160,608.00	1,541,342.00
Deductions		
Total Deductions	0.00	0.00
Cost Adjustments		
Building Depreciation	(1,580,572.00)	(153,782.00)
Equipment Depreciation	(61,869.00)	(8,520.00)
Land Improvement Depreciation	(17,639.00)	(2,520.00)
Other Income	(20,178.00)	(10,000.00)
Admin. Interest	(4,313.00)	0.00
Functional Cost	3,476,037.00	1,366,520.00
Allocation Step 1		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	35,995.00	14,150.50
1st Allocation	3,512,032.00	1,380,670.50
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	4,930.63	1,938.35
2nd Allocation	4,930.63	1,938.35
Total For 13 BOARD OF PUBLIC		
Total Allocated	3,516,962.63	1,382,608.85



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	1,184,244.38		1,184,244.38	1,662.59	1,185,906.97
SubTotal	100	100.0000	1,184,244.38		1,184,244.38	1,662.59	1,185,906.97
TOTAL	100	100.0000	1,184,244.38		1,184,244.38	1,662.59	1,185,906.97

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I**

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	1,026,481.49		1,026,481.49	1,441.11	1,027,922.60
SubTotal	100	100.0000	1,026,481.49		1,026,481.49	1,441.11	1,027,922.60
TOTAL	100	100.0000	1,026,481.49		1,026,481.49	1,441.11	1,027,922.60

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I**

Activity - WAINWRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	2,165,649.79		2,165,649.79	3,040.40	2,168,690.19
SubTotal	100	100.0000	2,165,649.79		2,165,649.79	3,040.40	2,168,690.19
TOTAL	100	100.0000	2,165,649.79		2,165,649.79	3,040.40	2,168,690.19

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I**

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,512,032.00		3,512,032.00	4,930.63	3,516,962.63
SubTotal	100	100.0000	3,512,032.00		3,512,032.00	4,930.63	3,516,962.63
TOTAL	100	100.0000	3,512,032.00		3,512,032.00	4,930.63	3,516,962.63

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS I**

Activity - MIDTOWN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	1,380,670.50		1,380,670.50	1,938.35	1,382,608.85
SubTotal	100	100.0000	1,380,670.50		1,380,670.50	1,938.35	1,382,608.85
TOTAL	100	100.0000	1,380,670.50		1,380,670.50	1,938.35	1,382,608.85

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department BOARD OF PUBLIC BUILDINGS I

Receiving Department	Total	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT	TRUMAN	MIDTOWN
ALL OTHER	9,282,091.24	1,185,906.97	1,027,922.60	2,168,690.19	3,516,962.63	1,382,608.85
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	9,282,091.24	1,185,906.97	1,027,922.60	2,168,690.19	3,516,962.63	1,382,608.85



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
Lewis and Clark 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 costs attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

For the purpose of the carry forward these costs are allocated to "All Other" since building costs will be billed directly starting in FY07.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BOARD OF PUBLIC BUILDINGS II

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,085,566.00			3,085,566.00
EQUIPMENT USE	16,661.84		16,661.84	
ACCOUNTING		1,101.44	1,101.44	
PURCHASING		1,915.76	1,915.76	
TREASURER		36.34	36.34	
Total Allocated Additions:	16,661.84	3,053.54	19,715.38	19,715.38
Building Depreciation	(715,919.00)			
Equipment Depreciation	(9,022.00)			
Land Improvement Depreciation	(24,376.00)			
Admin. Interest	(3,222.00)			
Total Departmental Cost Adjustments:	(752,539.00)			(752,539.00)
Total To Be Allocated:	<u>2,349,688.84</u>	<u>3,053.54</u>		<u>2,352,742.38</u>

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS II

	Total	General & Admin	ST JOSEPH	KIRKPATRICK INFO. CENTER	MILL CREEK
Wages & Benefits					
Salaries & Wages	579,132.00	0.00	62,380.00	312,636.00	23,231.00
Fringe Benefits	206,391.00	0.00	26,193.00	110,842.00	5,224.00
Other Expense & Cost					
Departmental Expenditures	2,300,043.00	0.00	332,187.00	960,315.00	558,353.00
Other Income	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	3,085,566.00	0.00	420,760.00	1,383,793.00	586,808.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Building Depreciation	(715,919.00)	0.00	(50,740.00)	(444,275.00)	(220,904.00)
Equipment Depreciation	(9,022.00)	0.00	(1,511.00)	(1,923.00)	(4,957.00)
Land Improvement Depreciation	(24,376.00)	0.00	0.00	(16,489.00)	(970.00)
Admin. Interest	(3,222.00)	0.00	(324.00)	(2,898.00)	0.00
Functional Cost	2,333,027.00	0.00	368,185.00	918,208.00	359,977.00
Allocation Step 1					
Inbound- All Others	16,661.84	16,661.84	0.00	0.00	0.00
Reallocate Admin Costs		(16,661.84)	2,629.47	6,557.60	2,570.86
1st Allocation	2,349,688.84	0.00	370,814.47	924,765.60	362,547.86
Allocation Step 2					
Inbound- All Others	3,053.54	3,053.54	0.00	0.00	0.00
Reallocate Admin Costs		(3,053.54)	481.89	1,201.78	471.15
2nd Allocation	3,053.54	0.00	481.89	1,201.78	471.15
Total For 14 BOARD OF PUBLIC					
Total Allocated	2,352,742.38	0.00	371,296.36	925,967.38	363,019.01



MAXIMUS**Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS II**

LEWIS AND CLARK

Wages & Benefits	
Salaries & Wages	180,885.00
Fringe Benefits	64,132.00
Other Expense & Cost	
Departmental Expenditures	449,188.00
Other Income	0.00
Departmental Totals	
Total Expenditures	694,205.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Building Depreciation	0.00
Equipment Depreciation	(631.00)
Land Improvement Depreciation	(6,917.00)
Admin. Interest	0.00
Functional Cost	686,657.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	4,903.91
1st Allocation	691,560.91
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	898.72
2nd Allocation	898.72
Total For 14 BOARD OF PUBLIC	
Total Allocated	692,459.63

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II**

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	370,814.47		370,814.47	481.89	371,296.36
SubTotal	100	100.0000	370,814.47		370,814.47	481.89	371,296.36
TOTAL	100	100.0000	370,814.47		370,814.47	481.89	371,296.36

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II**

Activity - KIRKPATRICK INFO. CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	924,765.60		924,765.60	1,201.78	925,967.38
SubTotal	100	100.0000	924,765.60		924,765.60	1,201.78	925,967.38
TOTAL	100	100.0000	924,765.60		924,765.60	1,201.78	925,967.38

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II**

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	362,547.86		362,547.86	471.15	363,019.01
SubTotal	100	100.0000	362,547.86		362,547.86	471.15	363,019.01
TOTAL	100	100.0000	362,547.86		362,547.86	471.15	363,019.01

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BOARD OF PUBLIC BUILDINGS II**

Activity - LEWIS AND CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	691,560.91		691,560.91	898.72	692,459.63
SubTotal	100	100.0000	691,560.91		691,560.91	898.72	692,459.63
TOTAL	100	100.0000	691,560.91		691,560.91	898.72	692,459.63

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

**Schedule .5 - Allocation Summary
For Department BOARD OF PUBLIC BUILDINGS II**

Receiving Department	Total	ST JOSEPH	KIRKPATRICK INFO.	MILL CREEK	LEWIS AND CLARK
ALL OTHER	2,352,742.38	371,296.36	925,967.38	363,019.01	692,459.63
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	2,352,742.38	371,296.36	925,967.38	363,019.01	692,459.63



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 Technology 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 and budget services are allocated to units within the department based on the average number of employees in each OA division.

Office Automation. Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each OA division based on the number of workstations located there in FY 2006. For purposes of the carry forward allocation, Office Automation will remain in the Commissioner of Administration section, since that is where the costs appeared in FY04.

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

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

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department COMM. OF ADMIN.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,713,381.00			1,713,381.00
BUILDING USE I	4,167.37		4,167.37	
BUILDING USE II	2,426.14		2,426.14	
EQUIPMENT USE	7,737.99		7,737.99	
RETIREMENT/GROUP INSURANCE	275,456.87		275,456.87	
OASDHI	70,453.02		70,453.02	
INSURANCE	17.88		17.88	
COMM. OF ADMIN.		37,170.36	37,170.36	
INFORMATION TECHNOLOGY SERVICES		581,855.11	581,855.11	
ACCOUNTING		1,210.81	1,210.81	
PERSONNEL		71,028.20	71,028.20	
PURCHASING		30.50	30.50	
GENERAL SERVICES		250.22	250.22	
TREASURER		40.09	40.09	
SECRETARY OF STATE		1,098.38	1,098.38	
SECURITY		6,307.90	6,307.90	
REVENUE		17.37	17.37	
Total Allocated Additions:	360,259.27	699,008.94	1,059,268.21	1,059,268.21
Capital Outlay	(153,031.00)			
GR Cost Reimbursement	(31,270.00)			
Total Departmental Cost Adjustments:	(184,301.00)			(184,301.00)
Total To Be Allocated:	1,889,339.27	699,008.94		2,588,348.21



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department COMM. OF ADMIN.

	Total	General & Admin	DEPARTMENTAL	OFFICE AUTOMATION	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,280,690.00	0.00	866,762.00	253,572.00	160,356.00
Other Expense & Cost					
Departmental Expenditures	432,691.00	0.00	136,420.00	271,032.00	25,239.00
Departmental Totals					
Total Expenditures	1,713,381.00	0.00	1,003,182.00	524,604.00	185,595.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(153,031.00)	0.00	(1,211.00)	(151,596.00)	(224.00)
GR Cost Reimbursement	(31,270.00)	0.00	(24,192.00)	(7,078.00)	0.00
Functional Cost					
Functional Cost	1,529,080.00	0.00	977,779.00	365,930.00	185,371.00
Allocation Step 1					
Inbound- All Others	360,259.27	360,259.27	0.00	0.00	0.00
Reallocate Admin Costs		(360,259.27)	230,369.95	86,215.09	43,674.23
1st Allocation	1,889,339.27	0.00	1,208,148.95	452,145.09	229,045.23
Allocation Step 2					
Inbound- All Others	699,008.94	699,008.94	0.00	0.00	0.00
Reallocate Admin Costs		(699,008.94)	446,985.46	167,282.63	84,740.85
2nd Allocation	699,008.94	0.00	446,985.46	167,282.63	84,740.85
Total For 15 COMM. OF ADMIN.					
Total Allocated	2,588,348.21	0.00	1,655,134.41	619,427.72	313,786.08

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	22	2.7813	33,602.13		33,602.13		33,602.13
INFORMATION TECHNOLOGY SERVICES	178	22.5033	271,871.69		271,871.69	103,463.47	375,335.16
BUDGET AND PLANNING	29	3.6662	44,293.70		44,293.70	16,856.41	61,150.11
ACCOUNTING	53	6.7004	80,950.56		80,950.56	30,806.54	111,757.10
FACILITIES MANAGEMENT	171	21.6182	261,180.12		261,180.12	99,394.69	360,574.81
DESIGN AND CONSTRUCTION	60	7.5853	91,642.15		91,642.15	34,875.33	126,517.48
PERSONNEL	77	9.7345	117,607.42		117,607.42	44,756.67	162,364.09
PURCHASING	55	6.9532	84,005.30		84,005.30	31,969.05	115,974.35
GENERAL SERVICES	77	9.7345	117,607.42		117,607.42	44,756.67	162,364.09
ALL OTHER	69	8.7231	105,388.46		105,388.46	40,106.63	145,495.09
SubTotal	791	100.0000	1,208,148.95		1,208,148.95	446,985.46	1,655,134.41
TOTAL	791	100.0000	1,208,148.95		1,208,148.95	446,985.46	1,655,134.41

Allocation Basis: Average Number of OA Employees, FY 2006

Allocation Source: HR Query "Number of OA Employees"



MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.**

Activity - OFFICE AUTOMATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	7	0.7892	3,568.23		3,568.23		3,568.23
INFORMATION TECHNOLOGY SERVICES	248	27.9593	126,417.10		126,417.10	47,143.28	173,560.38
BUDGET AND PLANNING	34	3.8331	17,331.38		17,331.38	6,463.19	23,794.57
ACCOUNTING	64	7.2153	32,623.77		32,623.77	12,166.01	44,789.78
FACILITIES MANAGEMENT	109	12.2886	55,562.36		55,562.36	20,720.24	76,282.60
DESIGN AND CONSTRUCTION	85	9.5829	43,328.45		43,328.45	16,157.98	59,486.43
PERSONNEL	73	8.2300	37,211.49		37,211.49	13,876.86	51,088.35
PURCHASING	67	7.5536	34,153.01		34,153.01	12,736.29	46,889.30
GENERAL SERVICES	63	7.1026	32,114.03		32,114.03	11,975.92	44,089.95
REVENUE	20	2.2548	10,194.93		10,194.93	3,801.88	13,996.81
GOVERNOR	55	6.2007	28,036.05		28,036.05	10,455.16	38,491.21
LT. GOVERNOR	10	1.1274	5,097.47		5,097.47	1,900.94	6,998.41
ALL OTHER	52	5.8625	26,506.82		26,506.82	9,884.88	36,391.70
SubTotal	887	100.0000	452,145.09		452,145.09	167,282.63	619,427.72
TOTAL	887	100.0000	452,145.09		452,145.09	167,282.63	619,427.72

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	229,045.23		229,045.23	84,740.85	313,786.08
SubTotal	100	100.0000	229,045.23		229,045.23	84,740.85	313,786.08
TOTAL	100	100.0000	229,045.23		229,045.23	84,740.85	313,786.08

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



All Monetary Values Are \$ Dollars

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MAXIMUS**Schedule .5 - Allocation Summary
For Department COMM. OF ADMIN.**

Receiving Department	Total	DEPARTMENTAL	OFFICE AUTOMATION	GENERAL GOV'T
COMM. OF ADMIN.	37,170.36	33,602.13	3,568.23	0.00
INFORMATION TECHNOLOGY	548,895.54	375,335.16	173,560.38	0.00
BUDGET AND PLANNING	84,944.68	61,150.11	23,794.57	0.00
ACCOUNTING	156,546.88	111,757.10	44,789.78	0.00
FACILITIES MANAGEMENT	436,857.41	360,574.81	76,282.60	0.00
DESIGN AND CONSTRUCTION	186,003.91	126,517.48	59,486.43	0.00
PERSONNEL	213,452.44	162,364.09	51,088.35	0.00
PURCHASING	162,863.65	115,974.35	46,889.30	0.00
GENERAL SERVICES	206,454.04	162,364.09	44,089.95	0.00
REVENUE	13,996.81	0.00	13,996.81	0.00
GOVERNOR	38,491.21	0.00	38,491.21	0.00
LT. GOVERNOR	6,998.41	0.00	6,998.41	0.00
ALL OTHER	495,672.87	145,495.09	36,391.70	313,786.08
Direct Billed	0.00	0.00	0.00	0.00
Total	2,588,348.21	1,655,134.41	619,427.72	313,786.08

STATE OF MISSOURI
INFORMATION TECHNOLOGY 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 functional cost (allowable expenses) on Schedule 16.3. These costs are from the Finance and Administration 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.

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

For purposes of the carry forward allocation, Office Automation costs are being reported in the Commissioner of Administration section. This is where the costs appeared in FY04.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department INFORMATION TECHNOLOGY SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	55,379,118.00			55,379,118.00
BUILDING USE I	163,931.84		163,931.84	
BUILDING USE II	8,582.07		8,582.07	
EQUIPMENT USE	229,265.92		229,265.92	
RETIREMENT/GROUP INSURANCE	833,623.12		833,623.12	
OASDHI	190,569.97		190,569.97	
BUILDING RENTAL	191,533.98		191,533.98	
WORKER'S COMPENSATION	304.74		304.74	
INSURANCE	145.26		145.26	
COMM. OF ADMIN.	398,288.79	150,606.75	548,895.54	
INFORMATION TECHNOLOGY SERVICES		2,046,805.53	2,046,805.53	
BUDGET AND PLANNING		33,570.45	33,570.45	
ACCOUNTING		17,883.11	17,883.11	
PURCHASING		53,538.97	53,538.97	
GENERAL SERVICES		2,032.99	2,032.99	
TREASURER		585.54	585.54	
SECURITY		53,617.16	53,617.16	
REVENUE		75.30	75.30	
Total Allocated Additions:	2,016,245.69	2,358,715.80	4,374,961.49	4,374,961.49
Capital Outlay - Departmental	(1,740,081.00)			
Capital Outlay - G & A	(664,160.00)			
GR Cost Reimbursement	(72,232.00)			
Total Departmental Cost Adjustments:	(2,476,473.00)			(2,476,473.00)
Total To Be Allocated:	54,918,890.69	2,358,715.80		57,277,606.49

MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY SERVICES**

	Total	General & Admin	SYSTEM DEVELOPMENT	SECTION II
Wages & Benefits				
Salaries & Wages	6,812,085.00	0.00	1,908,199.00	4,903,886.00
Other Expense & Cost				
Departmental Expenditures	43,754,257.00	0.00	392,474.00	43,361,783.00
General and Administrative	4,812,776.00	0.00	1,348,153.00	3,464,623.00
Departmental Totals				
Total Expenditures	55,379,118.00	0.00	3,648,826.00	51,730,292.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(1,740,081.00)	0.00	(36,727.00)	(1,703,354.00)
Capital Outlay - G & A	(664,160.00)	0.00	(186,044.00)	(478,116.00)
GR Cost Reimbursement	(72,232.00)	0.00	(72,232.00)	0.00
Functional Cost	52,902,645.00	0.00	3,353,823.00	49,548,822.00
Allocation Step 1				
Inbound- All Others	2,016,245.69	2,016,245.69	0.00	0.00
Reallocate Admin Costs		(2,016,245.69)	127,821.91	1,888,423.78
1st Allocation	54,918,890.69	0.00	3,481,644.91	51,437,245.78
Allocation Step 2				
Inbound- All Others	2,358,715.80	2,358,715.80	0.00	0.00
Reallocate Admin Costs		(2,358,715.80)	149,533.15	2,209,182.65
2nd Allocation	2,358,715.80	0.00	149,533.15	2,209,182.65
Total For 16 INFORMATION				
Total Allocated	57,277,606.49	0.00	3,631,178.06	53,646,428.43

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY SERVICES**

Activity - SYSTEM DEVELOPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	13,372	16.7121	581,855.11		581,855.11		581,855.11
INFORMATION TECHNOLOGY SERVICES	47,039	58.7883	2,046,805.53		2,046,805.53		2,046,805.53
ACCOUNTING	407	0.5087	17,709.77		17,709.77	3,104.63	20,814.40
FACILITIES MANAGEMENT	124	0.1550	5,395.61		5,395.61	945.88	6,341.49
DESIGN AND CONSTRUCTION	638	0.7974	27,761.24		27,761.24	4,866.71	32,627.95
PERSONNEL	2,531	3.1632	110,131.25		110,131.25	19,306.66	129,437.91
PURCHASING	607	0.7586	26,412.35		26,412.35	4,630.24	31,042.59
GENERAL SERVICES	15,296	19.1167	665,574.05		665,574.05	116,679.03	782,253.08
SubTotal	80,014	100.0000	3,481,644.91		3,481,644.91	149,533.15	3,631,178.06
TOTAL	80,014	100.0000	3,481,644.91		3,481,644.91	149,533.15	3,631,178.06

Allocation Basis: System Development Hours for FY 2006

Allocation Source: Systems and Programming Project Summary



**Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY SERVICES**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	51,437,245.78		51,437,245.78	2,209,182.65	53,646,428.43
SubTotal	100	100.0000	51,437,245.78		51,437,245.78	2,209,182.65	53,646,428.43
TOTAL	100	100.0000	51,437,245.78		51,437,245.78	2,209,182.65	53,646,428.43

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

Receiving Department	Total	SYSTEM DEVELOPMENT	SECTION II
COMM. OF ADMIN.	581,855.11	581,855.11	0.00
INFORMATION TECHNOLOGY	2,046,805.53	2,046,805.53	0.00
ACCOUNTING	20,814.40	20,814.40	0.00
FACILITIES MANAGEMENT	6,341.49	6,341.49	0.00
DESIGN AND CONSTRUCTION	32,627.95	32,627.95	0.00
PERSONNEL	129,437.91	129,437.91	0.00
PURCHASING	31,042.59	31,042.59	0.00
GENERAL SERVICES	782,253.08	782,253.08	0.00
ALL OTHER	53,646,428.43	0.00	53,646,428.43
Direct Billed	0.00	0.00	0.00
Total	57,277,606.49	3,631,178.06	53,646,428.43



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 budget and planning costs have been allocated to departments based on actual hours of service provided according to individual time sheets maintained by staff.

**Schedule .2 - Costs To Be Allocated
For Department BUDGET AND PLANNING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,578,282.00			1,578,282.00
BUILDING USE I	20,008.05		20,008.05	
EQUIPMENT USE	7,439.77		7,439.77	
RETIREMENT/GROUP INSURANCE	440,730.94		440,730.94	
OASDHI	112,726.01		112,726.01	
WORKER'S COMPENSATION	795.80		795.80	
INSURANCE	23.84		23.84	
COMM. OF ADMIN.	61,625.08	23,319.60	84,944.68	
BUDGET AND PLANNING		113,095.27	113,095.27	
ACCOUNTING		654.98	654.98	
PURCHASING		111.56	111.56	
GENERAL SERVICES		333.62	333.62	
TREASURER		22.51	22.51	
SECRETARY OF STATE		139.03	139.03	
SECURITY		9,461.85	9,461.85	
REVENUE		17.37	17.37	
Total Allocated Additions:	643,349.49	147,155.79	790,505.28	790,505.28
Capital Outlay	(12,743.00)			
GR Cost Reimbursement	(18,692.00)			
Total Departmental Cost Adjustments:	(31,435.00)			(31,435.00)
Total To Be Allocated:	2,190,196.49	147,155.79		2,337,352.28

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUDGET AND PLANNING

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,449,071.00	0.00	905,669.00	543,402.00
Other Expense & Cost				
Departmental Expenditures	129,211.00	0.00	58,964.00	70,247.00
Departmental Totals				
Total Expenditures	1,578,282.00	0.00	964,633.00	613,649.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(12,743.00)	0.00	(7,964.00)	(4,779.00)
GR Cost Reimbursement	(18,692.00)	0.00	(18,692.00)	0.00
Functional Cost	1,546,847.00	0.00	937,977.00	608,870.00
Allocation Step 1				
Inbound- All Others	643,349.49	643,349.49	0.00	0.00
Reallocate Admin Costs		(643,349.49)	390,114.26	253,235.23
1st Allocation	2,190,196.49	0.00	1,328,091.26	862,105.23
Allocation Step 2				
Inbound- All Others	147,155.79	147,155.79	0.00	0.00
Reallocate Admin Costs		(147,155.79)	89,232.33	57,923.46
2nd Allocation	147,155.79	0.00	89,232.33	57,923.46
Total For 17 BUDGET AND				
Total Allocated	2,337,352.28	0.00	1,417,323.59	920,028.69

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**Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING**

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION TECHNOLOGY SERVICES	1,003	2.5277	33,570.45		33,570.45		33,570.45
BUDGET AND PLANNING	3,379	8.5156	113,095.27		113,095.27		113,095.27
ACCOUNTING	584	1.4718	19,546.50		19,546.50	1,476.34	21,022.84
FACILITIES MANAGEMENT	1,632	4.1129	54,623.11		54,623.11	4,125.65	58,748.76
PERSONNEL	244	0.6149	8,166.69		8,166.69	616.82	8,783.51
PURCHASING	237	0.5973	7,932.40		7,932.40	599.13	8,531.53
GENERAL SERVICES	417	1.0509	13,957.00		13,957.00	1,054.16	15,011.16
TREASURER	532	1.3407	17,806.06		17,806.06	1,344.88	19,150.94
SECRETARY OF STATE	368	0.9274	12,316.97		12,316.97	930.29	13,247.26
SECURITY	8	0.0202	267.76		267.76	20.22	287.98
REVENUE	2,022	5.0958	67,676.42		67,676.42	5,111.56	72,787.98
JUDICIARY	976	2.4597	32,666.76		32,666.76	2,467.30	35,134.06
GOVERNOR	1,667	4.2011	55,794.56		55,794.56	4,214.13	60,008.69
LT. GOVERNOR	283	0.7132	9,472.03		9,472.03	715.42	10,187.45
AUDITOR	471	1.1870	15,764.39		15,764.39	1,190.67	16,955.06
ATTORNEY GENERAL	174	0.4385	5,823.79		5,823.79	439.87	6,263.66
AGRICULTURE	1,262	3.1804	42,239.20		42,239.20	3,190.30	45,429.50
INSURANCE	705	1.7767	23,596.38		23,596.38	1,782.22	25,378.60
CONSERVATION	219	0.5519	7,329.93		7,329.93	553.63	7,883.56
ECONOMIC DEVELOPMENT	2,069	5.2142	69,249.52		69,249.52	5,230.37	74,479.89
EDUCATION	2,465	6.2122	82,503.66		82,503.66	6,231.45	88,735.11
HIGHER EDUCATION	1,719	4.3322	57,535.00		57,535.00	4,345.58	61,880.58
HEALTH	1,495	3.7676	50,037.71		50,037.71	3,779.32	53,817.03
HIGHWAYS	2,275	5.7334	76,144.35		76,144.35	5,751.13	81,895.48
LABOR	1,115	2.8100	37,319.10		37,319.10	2,818.69	40,137.79
MENTAL HEALTH	2,022	5.0958	67,676.42		67,676.42	5,111.56	72,787.98
NATURAL RESOURCES	1,652	4.1633	55,292.50		55,292.50	4,176.21	59,468.71
PUBLIC SAFETY	2,290	5.7712	76,646.39		76,646.39	5,789.05	82,435.44
SOCIAL SERVICES	4,327	10.9048	144,824.90		144,824.90	10,938.53	155,763.43
CORRECTIONS	1,540	3.8810	51,543.86		51,543.86	3,893.08	55,436.94
ALL OTHER	528	1.3306	17,672.18		17,672.18	1,334.77	19,006.95
SubTotal	39,680	100.0000	1,328,091.26		1,328,091.26	89,232.33	1,417,323.59
TOTAL	39,680	100.0000	1,328,091.26		1,328,091.26	89,232.33	1,417,323.59



All Monetary Values Are \$ Dollars

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**Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING**

Allocation Basis: Budget and Planning Hours by Department, FY 2006

Allocation Source: Budget and Planning Office



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING**

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	862,105.23		862,105.23	57,923.46	920,028.69
SubTotal	100	100.0000	862,105.23		862,105.23	57,923.46	920,028.69
TOTAL	100	100.0000	862,105.23		862,105.23	57,923.46	920,028.69

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

**Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING**

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
INFORMATION TECHNOLOGY	33,570.45	33,570.45	0.00
BUDGET AND PLANNING	113,095.27	113,095.27	0.00
ACCOUNTING	21,022.84	21,022.84	0.00
FACILITIES MANAGEMENT	58,748.76	58,748.76	0.00
PERSONNEL	8,783.51	8,783.51	0.00
PURCHASING	8,531.53	8,531.53	0.00
GENERAL SERVICES	15,011.16	15,011.16	0.00
TREASURER	19,150.94	19,150.94	0.00
SECRETARY OF STATE	13,247.26	13,247.26	0.00
SECURITY	287.98	287.98	0.00
REVENUE	72,787.98	72,787.98	0.00
JUDICIARY	35,134.06	35,134.06	0.00
GOVERNOR	60,008.69	60,008.69	0.00
LT. GOVERNOR	10,187.45	10,187.45	0.00
AUDITOR	16,955.06	16,955.06	0.00
ATTORNEY GENERAL	6,263.66	6,263.66	0.00
AGRICULTURE	45,429.50	45,429.50	0.00
INSURANCE	25,378.60	25,378.60	0.00
CONSERVATION	7,883.56	7,883.56	0.00
ECONOMIC DEVELOPMENT	74,479.89	74,479.89	0.00
EDUCATION	88,735.11	88,735.11	0.00
HIGHER EDUCATION	61,880.58	61,880.58	0.00
HEALTH	53,817.03	53,817.03	0.00
HIGHWAYS	81,895.48	81,895.48	0.00
LABOR	40,137.79	40,137.79	0.00
MENTAL HEALTH	72,787.98	72,787.98	0.00
NATURAL RESOURCES	59,468.71	59,468.71	0.00
PUBLIC SAFETY	82,435.44	82,435.44	0.00
SOCIAL SERVICES	155,763.43	155,763.43	0.00
CORRECTIONS	55,436.94	55,436.94	0.00
ALL OTHER	939,035.64	19,006.95	920,028.69
Direct Billed	0.00	0.00	0.00



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Total	2,337,352.28	1,417,323.59	920,028.69



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 for each department.

Accounting. Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of payment voucher document 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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department ACCOUNTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,136,682.00			2,136,682.00
BUILDING USE I	52,471.31		52,471.31	
EQUIPMENT USE	12,311.02		12,311.02	
RETIREMENT/GROUP INSURANCE	661,096.00		661,096.00	
OASDHI	140,907.02		140,907.02	
INSURANCE	43.21		43.21	
COMM. OF ADMIN.	113,574.33	42,972.55	156,546.88	
INFORMATION TECHNOLOGY SERVICES	17,709.77	3,104.63	20,814.40	
BUDGET AND PLANNING	19,546.50	1,476.34	21,022.84	
ACCOUNTING		3,064.80	3,064.80	
PURCHASING		681.20	681.20	
GENERAL SERVICES		604.68	604.68	
TREASURER		101.41	101.41	
SECRETARY OF STATE		258,244.59	258,244.59	
SECURITY		16,400.54	16,400.54	
REVENUE		1,187.04	1,187.04	
Total Allocated Additions:	1,017,659.16	327,837.78	1,345,496.94	1,345,496.94
Capital Outlay	(19,622.00)			
GR Cost Reimbursement	(26,806.00)			
Total Departmental Cost Adjustments:	(46,428.00)			(46,428.00)
Total To Be Allocated:	3,107,913.16	327,837.78		3,435,750.94



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department ACCOUNTING

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,896,836.00	0.00	634,492.00	1,213,216.00	49,128.00
Other Expense & Cost					
Departmental Expenditures	239,846.00	0.00	80,228.00	153,406.00	6,212.00
Departmental Totals					
Total Expenditures	2,136,682.00	0.00	714,720.00	1,366,622.00	55,340.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(19,622.00)	0.00	(6,564.00)	(12,550.00)	(508.00)
GR Cost Reimbursement	(26,806.00)	0.00	(9,205.00)	(17,601.00)	0.00
Functional Cost					
	2,090,254.00	0.00	698,951.00	1,336,471.00	54,832.00
Allocation Step 1					
Inbound- All Others	1,017,659.16	1,017,659.16	0.00	0.00	0.00
Reallocate Admin Costs		(1,017,659.16)	340,290.98	650,672.94	26,695.24
1st Allocation	3,107,913.16	0.00	1,039,241.98	1,987,143.94	81,527.24
Allocation Step 2					
Inbound- All Others	327,837.78	327,837.78	0.00	0.00	0.00
Reallocate Admin Costs		(327,837.78)	109,624.36	209,613.58	8,599.84
2nd Allocation	327,837.78	0.00	109,624.36	209,613.58	8,599.84
Total For 18 ACCOUNTING					
Total Allocated	3,435,750.94	0.00	1,148,866.34	2,196,757.52	90,127.08

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	1,150	0.0779	809.22		809.22		809.22
BOARD OF PUBLIC BUILDINGS II	407	0.0276	286.39		286.39		286.39
COMM. OF ADMIN.	519	0.0351	365.20		365.20		365.20
INFORMATION TECHNOLOGY SERVICES	4,275	0.2895	3,008.19		3,008.19		3,008.19
BUDGET AND PLANNING	705	0.0477	496.09		496.09		496.09
ACCOUNTING	1,279	0.0866	899.99		899.99		899.99
FACILITIES MANAGEMENT	2,565	0.1737	1,804.91		1,804.91	191.47	1,996.38
DESIGN AND CONSTRUCTION	1,440	0.0975	1,013.28		1,013.28	107.49	1,120.77
PERSONNEL	1,841	0.1247	1,295.46		1,295.46	137.43	1,432.89
PURCHASING	1,310	0.0887	921.81		921.81	97.79	1,019.60
GENERAL SERVICES	1,858	0.1258	1,307.42		1,307.42	138.70	1,446.12
TREASURER	1,227	0.0831	863.40		863.40	91.59	954.99
SECRETARY OF STATE	6,391	0.4327	4,497.16		4,497.16	477.08	4,974.24
SECURITY	876	0.0593	616.42		616.42	65.39	681.81
REVENUE	42,765	2.8956	30,092.48		30,092.48	3,192.32	33,284.80
LEGISLATURE	17,055	1.1548	12,001.10		12,001.10	1,273.12	13,274.22
JUDICIARY	96,478	6.5325	67,888.73		67,888.73	7,201.88	75,090.61
GOVERNOR	846	0.0573	595.31		595.31	63.15	658.46
LT. GOVERNOR	169	0.0114	118.92		118.92	12.62	131.54
AUDITOR	3,163	0.2142	2,225.71		2,225.71	236.11	2,461.82
ATTORNEY GENERAL	10,344	0.7004	7,278.77		7,278.77	772.16	8,050.93
AGRICULTURE	10,365	0.7018	7,293.55		7,293.55	773.73	8,067.28
INSURANCE	4,824	0.3266	3,394.51		3,394.51	360.10	3,754.61
CONSERVATION	50,232	3.4012	35,346.78		35,346.78	3,749.71	39,096.49
ECONOMIC DEVELOPMENT	33,083	2.2401	23,279.54		23,279.54	2,469.58	25,749.12
EDUCATION	52,094	3.5273	36,657.02		36,657.02	3,888.71	40,545.73
HIGHER EDUCATION	1,638	0.1109	1,152.61		1,152.61	122.27	1,274.88
HEALTH	47,256	3.1997	33,252.66		33,252.66	3,527.56	36,780.22
HIGHWAYS	173,029	11.7158	121,755.42		121,755.42	12,916.26	134,671.68
LABOR	24,227	1.6404	17,047.83		17,047.83	1,808.49	18,856.32
MENTAL HEALTH	232,783	15.7617	163,802.56		163,802.56	17,376.77	181,179.33
NATURAL RESOURCES	49,029	3.3198	34,500.27		34,500.27	3,659.91	38,160.18
PUBLIC SAFETY	118,418	8.0181	83,327.26		83,327.26	8,839.66	92,166.92



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	211,081	14.2923	148,531.50		148,531.50	15,756.76	164,288.26
CORRECTIONS	270,528	18.3174	190,362.60		190,362.60	20,194.35	210,556.95
ALL OTHER	1,637	0.1108	1,151.91		1,151.91	122.20	1,274.11
SubTotal	1,476,887	100.0000	1,039,241.98		1,039,241.98	109,624.36	1,148,866.34
TOTAL	1,476,887	100.0000	1,039,241.98		1,039,241.98	109,624.36	1,148,866.34

Allocation Basis: Number of Paychecks, FY 2006

Allocation Source: SAM II HR Access Query



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	1,991	0.0765	1,520.88		1,520.88		1,520.88
BOARD OF PUBLIC BUILDINGS II	1,067	0.0410	815.05		815.05		815.05
COMM. OF ADMIN.	1,107	0.0426	845.61		845.61		845.61
INFORMATION TECHNOLOGY SERVICES	19,473	0.7486	14,874.92		14,874.92		14,874.92
BUDGET AND PLANNING	208	0.0080	158.89		158.89		158.89
ACCOUNTING	2,834	0.1089	2,164.81		2,164.81		2,164.81
FACILITIES MANAGEMENT	4,431	0.1703	3,384.72		3,384.72	360.74	3,745.46
DESIGN AND CONSTRUCTION	2,152	0.0827	1,643.86		1,643.86	175.20	1,819.06
PERSONNEL	1,082	0.0416	826.51		826.51	88.09	914.60
PURCHASING	1,744	0.0670	1,332.20		1,332.20	141.98	1,474.18
GENERAL SERVICES	48,668	1.8708	37,176.22		37,176.22	3,962.16	41,138.38
TREASURER	25,907	0.9959	19,789.69		19,789.69	2,109.14	21,898.83
SECRETARY OF STATE	12,826	0.4930	9,797.45		9,797.45	1,044.19	10,841.64
SECURITY	373	0.0143	284.92		284.92	30.37	315.29
REVENUE	105,772	4.0660	80,796.48		80,796.48	8,611.12	89,407.60
LEGISLATURE	13,912	0.5348	10,627.01		10,627.01	1,132.61	11,759.62
JUDICIARY	47,631	1.8310	36,384.09		36,384.09	3,877.74	40,261.83
GOVERNOR	1,363	0.0524	1,041.16		1,041.16	110.97	1,152.13
LT. GOVERNOR	292	0.0112	223.06		223.06	23.77	246.83
AUDITOR	2,076	0.0798	1,585.80		1,585.80	169.01	1,754.81
ATTORNEY GENERAL	16,129	0.6200	12,320.53		12,320.53	1,313.09	13,633.62
AGRICULTURE	23,751	0.9130	18,142.76		18,142.76	1,933.62	20,076.38
INSURANCE	6,201	0.2384	4,736.77		4,736.77	504.84	5,241.61
CONSERVATION	115,068	4.4233	87,897.44		87,897.44	9,367.93	97,265.37
ECONOMIC DEVELOPMENT	65,385	2.5135	49,945.89		49,945.89	5,323.13	55,269.02
EDUCATION	464,337	17.8495	354,694.92		354,694.92	37,802.63	392,497.55
HIGHER EDUCATION	7,506	0.2885	5,733.65		5,733.65	611.08	6,344.73
HEALTH	207,761	7.9865	158,703.21		158,703.21	16,914.26	175,617.47
HIGHWAYS	462,997	17.7980	353,671.34		353,671.34	37,693.55	391,364.89
LABOR	62,267	2.3936	47,564.14		47,564.14	5,069.29	52,633.43
MENTAL HEALTH	139,099	5.3471	106,254.10		106,254.10	11,324.34	117,578.44
NATURAL RESOURCES	119,367	4.5886	91,181.33		91,181.33	9,717.92	100,899.25
PUBLIC SAFETY	107,977	4.1507	82,480.82		82,480.82	8,790.63	91,271.45



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	313,781	12.0620	239,689.12		239,689.12	25,545.57	265,234.69
CORRECTIONS	192,223	7.3892	146,834.14		146,834.14	15,649.28	162,483.42
ALL OTHER	2,645	0.1017	2,020.45		2,020.45	215.33	2,235.78
SubTotal	2,601,403	100.0000	1,987,143.94		1,987,143.94	209,613.58	2,196,757.52
TOTAL	2,601,403	100.0000	1,987,143.94		1,987,143.94	209,613.58	2,196,757.52

Allocation Basis: Number of PV Documents by Agency

Allocation Source: Access Query from SAM II Data Warehouse-Financial

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	81,527.24		81,527.24	8,599.84	90,127.08
SubTotal	100	100.0000	81,527.24		81,527.24	8,599.84	90,127.08
TOTAL	100	100.0000	81,527.24		81,527.24	8,599.84	90,127.08

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	2,330.10	809.22	1,520.88	0.00
BOARD OF PUBLIC BUILDINGS II	1,101.44	286.39	815.05	0.00
COMM. OF ADMIN.	1,210.81	365.20	845.61	0.00
INFORMATION TECHNOLOGY	17,883.11	3,008.19	14,874.92	0.00
BUDGET AND PLANNING	654.98	496.09	158.89	0.00
ACCOUNTING	3,064.80	899.99	2,164.81	0.00
FACILITIES MANAGEMENT	5,741.84	1,996.38	3,745.46	0.00
DESIGN AND CONSTRUCTION	2,939.83	1,120.77	1,819.06	0.00
PERSONNEL	2,347.49	1,432.89	914.60	0.00
PURCHASING	2,493.78	1,019.60	1,474.18	0.00
GENERAL SERVICES	42,584.50	1,446.12	41,138.38	0.00
TREASURER	22,853.82	954.99	21,898.83	0.00
SECRETARY OF STATE	15,815.88	4,974.24	10,841.64	0.00
SECURITY	997.10	681.81	315.29	0.00
REVENUE	122,692.40	33,284.80	89,407.60	0.00
LEGISLATURE	25,033.84	13,274.22	11,759.62	0.00
JUDICIARY	115,352.44	75,090.61	40,261.83	0.00
GOVERNOR	1,810.59	658.46	1,152.13	0.00
LT. GOVERNOR	378.37	131.54	246.83	0.00
AUDITOR	4,216.63	2,461.82	1,754.81	0.00
ATTORNEY GENERAL	21,684.55	8,050.93	13,633.62	0.00
AGRICULTURE	28,143.66	8,067.28	20,076.38	0.00
INSURANCE	8,996.22	3,754.61	5,241.61	0.00
CONSERVATION	136,361.86	39,096.49	97,265.37	0.00
ECONOMIC DEVELOPMENT	81,018.14	25,749.12	55,269.02	0.00
EDUCATION	433,043.28	40,545.73	392,497.55	0.00
HIGHER EDUCATION	7,619.61	1,274.88	6,344.73	0.00
HEALTH	212,397.69	36,780.22	175,617.47	0.00
HIGHWAYS	526,036.57	134,671.68	391,364.89	0.00
LABOR	71,489.75	18,856.32	52,633.43	0.00
MENTAL HEALTH	298,757.77	181,179.33	117,578.44	0.00
NATURAL RESOURCES	139,059.43	38,160.18	100,899.25	0.00
PUBLIC SAFETY	183,438.37	92,166.92	91,271.45	0.00
SOCIAL SERVICES	429,522.95	164,288.26	265,234.69	0.00
CORRECTIONS	373,040.37	210,556.95	162,483.42	0.00
ALL OTHER	93,636.97	1,274.11	2,235.78	90,127.08



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00	0.00
Total	3,435,750.94	1,148,866.34	2,196,757.52	90,127.08



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	

For purposes of the carry forward allocation, Facilities Management and Design and Construction are in their own sections since that is where the costs appeared in FY04.

For purposes of the carry forward allocation, facilities manager costs are allocated to "All Other" since they will be direct billed beginning in FY07.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department FACILITIES MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,784,041.00			8,784,041.00
BUILDING USE I	132,537.69		132,537.69	
BUILDING USE II	9,548.77		9,548.77	
BUILDING USE III	15,846.88		15,846.88	
BUILDING USE IV	1,802.88		1,802.88	
EQUIPMENT USE	102,196.81		102,196.81	
RETIREMENT/GROUP INSURANCE	678,493.95		678,493.95	
OASDHI	151,578.99		151,578.99	
BUILDING RENTAL	1,943,217.06		1,943,217.06	
WORKER'S COMPENSATION	71,112.91		71,112.91	
UNEMPLOYMENT COMPENSATION	91,695.00		91,695.00	
INSURANCE	140.05		140.05	
COMM. OF ADMIN.	316,742.48	120,114.93	436,857.41	
INFORMATION TECHNOLOGY SERVICES	5,395.61	945.88	6,341.49	
BUDGET AND PLANNING	54,623.11	4,125.65	58,748.76	
ACCOUNTING	5,189.63	552.21	5,741.84	
PURCHASING		554.39	554.39	
GENERAL SERVICES		1,960.01	1,960.01	
TREASURER		88.56	88.56	
SECURITY		27,439.37	27,439.37	
REVENUE		144.79	144.79	
Total Allocated Additions:	3,580,121.82	155,925.79	3,736,047.61	3,736,047.61
Capital Outlay	(17,500.00)			
Total Departmental Cost Adjustments:	(17,500.00)			(17,500.00)
Total To Be Allocated:	<u>12,346,662.82</u>	<u>155,925.79</u>		<u>12,502,588.61</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT

	Total	General & Admin	FACILITIES MANAGER	PENROSE FAMILY CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	2,636,248.00	0.00	1,903,114.00	65,728.00	667,406.00
Other Expense & Cost					
Departmental Expenditures	6,147,793.00	0.00	5,823,850.00	169,427.00	154,516.00
Departmental Totals					
Total Expenditures	8,784,041.00	0.00	7,726,964.00	235,155.00	821,922.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(17,500.00)	0.00	0.00	0.00	(17,500.00)
Functional Cost					
Functional Cost	8,766,541.00	0.00	7,726,964.00	235,155.00	804,422.00
Allocation Step 1					
Inbound- All Others	3,580,121.82	3,580,121.82	0.00	0.00	0.00
Reallocate Admin Costs		(3,580,121.82)	3,155,576.65	96,033.19	328,511.98
1st Allocation	12,346,662.82	0.00	10,882,540.65	331,188.19	1,132,933.98
Allocation Step 2					
Inbound- All Others	155,925.79	155,925.79	0.00	0.00	0.00
Reallocate Admin Costs		(155,925.79)	137,435.49	4,182.55	14,307.75
2nd Allocation	155,925.79	0.00	137,435.49	4,182.55	14,307.75
Total For 19 FACILITIES					
Total Allocated	12,502,588.61	0.00	11,019,976.14	335,370.74	1,147,241.73



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - FACILITIES MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	10,882,540.65		10,882,540.65	137,435.49	11,019,976.14
SubTotal	100	100.0000	10,882,540.65		10,882,540.65	137,435.49	11,019,976.14
TOTAL	100	100.0000	10,882,540.65		10,882,540.65	137,435.49	11,019,976.14

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	151,451	100.0000	331,188.19		331,188.19	4,182.55	335,370.74
SubTotal	151,451	100.0000	331,188.19		331,188.19	4,182.55	335,370.74
TOTAL	151,451	100.0000	331,188.19		331,188.19	4,182.55	335,370.74

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	1,132,933.98		1,132,933.98	14,307.75	1,147,241.73
SubTotal	100	100.0000	1,132,933.98		1,132,933.98	14,307.75	1,147,241.73
TOTAL	100	100.0000	1,132,933.98		1,132,933.98	14,307.75	1,147,241.73

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

**Schedule .5 - Allocation Summary
For Department FACILITIES MANAGEMENT**

Receiving Department	Total	FACILITIES MANAGER	PENROSE FAMILY	SECTION II
SOCIAL SERVICES	335,370.74	0.00	335,370.74	0.00
ALL OTHER	12,167,217.87	11,019,976.14	0.00	1,147,241.73
Direct Billed	0.00	0.00	0.00	0.00
Total	12,502,588.61	11,019,976.14	335,370.74	1,147,241.73

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".

For purposes of the carry forward allocation, Facilities Management and Design and Construction are in their own sections since that is where the costs appeared in FY04.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department DESIGN AND CONSTRUCTION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	83,552,319.00			83,552,319.00
BUILDING USE I	69,203.13		69,203.13	
BUILDING USE IV	1,741.12		1,741.12	
EQUIPMENT USE	26,998.23		26,998.23	
RETIREMENT/GROUP INSURANCE	388,450.04		388,450.04	
OASDHI	41,667.98		41,667.98	
WORKER'S COMPENSATION	40,520.02		40,520.02	
INSURANCE	48.42		48.42	
COMM. OF ADMIN.	134,970.60	51,033.31	186,003.91	
INFORMATION TECHNOLOGY SERVICES	27,761.24	4,866.71	32,627.95	
ACCOUNTING	2,657.14	282.69	2,939.83	
PURCHASING		6,638.78	6,638.78	
GENERAL SERVICES		677.67	677.67	
TREASURER		172.50	172.50	
SECRETARY OF STATE		583.93	583.93	
SECURITY		19,869.89	19,869.89	
REVENUE		5.91	5.91	
Total Allocated Additions:	734,017.92	84,131.39	818,149.31	818,149.31
Capital Outlay	(75,759,764.00)			
GR Cost Reimbursement	(22,268.00)			
Total Departmental Cost Adjustments:	(75,782,032.00)			(75,782,032.00)
Total To Be Allocated:	8,504,304.92	84,131.39		8,588,436.31



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department DESIGN AND CONSTRUCTION**

	Total	General & Admin	SECTION II	OTHER
Wages & Benefits				
Salaries & Wages	3,459,613.00	0.00	2,849,118.00	610,495.00
Other Expense & Cost				
Departmental Expenditures	80,092,706.00	0.00	680,327.00	79,412,379.00
Departmental Totals				
Total Expenditures	83,552,319.00	0.00	3,529,445.00	80,022,874.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(75,759,764.00)	0.00	(100,823.00)	(75,658,941.00)
GR Cost Reimbursement	(22,268.00)	0.00	0.00	(22,268.00)
Functional Cost				
Functional Cost	7,770,287.00	0.00	3,428,622.00	4,341,665.00
Allocation Step 1				
Inbound- All Others	734,017.92	734,017.92	0.00	0.00
Reallocate Admin Costs		(734,017.92)	323,883.94	410,133.98
1st Allocation	8,504,304.92	0.00	3,752,505.94	4,751,798.98
Allocation Step 2				
Inbound- All Others	84,131.39	84,131.39	0.00	0.00
Reallocate Admin Costs		(84,131.39)	37,122.81	47,008.58
2nd Allocation	84,131.39	0.00	37,122.81	47,008.58
Total For 20 DESIGN AND				
Total Allocated	8,588,436.31	0.00	3,789,628.75	4,798,807.56



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department DESIGN AND CONSTRUCTION**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,752,505.94		3,752,505.94	37,122.81	3,789,628.75
SubTotal	100	100.0000	3,752,505.94		3,752,505.94	37,122.81	3,789,628.75
TOTAL	100	100.0000	3,752,505.94		3,752,505.94	37,122.81	3,789,628.75

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department DESIGN AND CONSTRUCTION**

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	4,751,798.98		4,751,798.98	47,008.58	4,798,807.56
SubTotal	100	100.0000	4,751,798.98		4,751,798.98	47,008.58	4,798,807.56
TOTAL	100	100.0000	4,751,798.98		4,751,798.98	47,008.58	4,798,807.56

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department DESIGN AND CONSTRUCTION

Receiving Department	Total	SECTION II	OTHER
ALL OTHER	8,588,436.31	3,789,628.75	4,798,807.56
Direct Billed	0.00	0.00	0.00
Total	8,588,436.31	3,789,628.75	4,798,807.56



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".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,597,384.00			2,597,384.00
BUILDING USE I	71,837.02		71,837.02	
EQUIPMENT USE	17,395.01		17,395.01	
RETIREMENT/GROUP INSURANCE	705,835.02		705,835.02	
OASDHI	167,292.98		167,292.98	
INSURANCE	63.32		63.32	
COMM. OF ADMIN.	154,818.91	58,633.53	213,452.44	
INFORMATION TECHNOLOGY SERVICES	110,131.25	19,306.66	129,437.91	
BUDGET AND PLANNING	8,166.69	616.82	8,783.51	
ACCOUNTING	2,121.97	225.52	2,347.49	
PURCHASING		72.47	72.47	
GENERAL SERVICES		886.18	886.18	
TREASURER		72.07	72.07	
SECRETARY OF STATE		5,589.23	5,589.23	
SECURITY		18,923.70	18,923.70	
REVENUE		28.96	28.96	
Total Allocated Additions:	1,237,662.17	104,355.14	1,342,017.31	1,342,017.31
Capital Outlay	(9,393.00)			
GR Cost Reimbursement	(37,657.00)			
Total Departmental Cost Adjustments:	(47,050.00)			(47,050.00)
Total To Be Allocated:	3,787,996.17	104,355.14		3,892,351.31



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
Wages & Benefits				
Salaries & Wages	2,281,223.00	0.00	2,257,759.00	23,464.00
Other Expense & Cost				
Departmental Expenditures	316,161.00	0.00	197,350.00	118,811.00
Departmental Totals				
Total Expenditures	2,597,384.00	0.00	2,455,109.00	142,275.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(9,393.00)	0.00	(9,393.00)	0.00
GR Cost Reimbursement	(37,657.00)	0.00	(37,657.00)	0.00
Functional Cost				
	2,550,334.00	0.00	2,408,059.00	142,275.00
Allocation Step 1				
Inbound- All Others	1,237,662.17	1,237,662.17	0.00	0.00
Reallocate Admin Costs		(1,237,662.17)	1,168,616.71	69,045.46
1st Allocation	3,787,996.17	0.00	3,576,675.71	211,320.46
Allocation Step 2				
Inbound- All Others	104,355.14	104,355.14	0.00	0.00
Reallocate Admin Costs		(104,355.14)	98,533.48	5,821.66
2nd Allocation	104,355.14	0.00	98,533.48	5,821.66
Total For 21 PERSONNEL				
Total Allocated	3,892,351.31	0.00	3,675,209.19	217,142.12

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	745	1.9859	71,028.20		71,028.20		71,028.20
SECURITY	8	0.0213	762.73		762.73	21.44	784.17
REVENUE	1,545	4.1184	147,300.13		147,300.13	4,140.17	151,440.30
AGRICULTURE	271	0.7224	25,837.12		25,837.12	726.21	26,563.33
INSURANCE	115	0.3065	10,964.08		10,964.08	308.17	11,272.25
ECONOMIC DEVELOPMENT	1,170	3.1188	111,547.65		111,547.65	3,135.28	114,682.93
HEALTH	1,760	4.6915	167,798.20		167,798.20	4,716.32	172,514.52
LABOR	893	2.3804	85,138.51		85,138.51	2,392.99	87,531.50
MENTAL HEALTH	8,045	21.4448	767,009.34		767,009.34	21,558.39	788,567.73
NATURAL RESOURCES	1,603	4.2730	152,829.82		152,829.82	4,295.60	157,125.42
PUBLIC SAFETY	2,261	6.0269	215,563.49		215,563.49	6,058.86	221,622.35
SOCIAL SERVICES	8,194	21.8419	781,215.00		781,215.00	21,957.66	803,172.66
CORRECTIONS	10,905	29.0682	1,039,681.44		1,039,681.44	29,222.39	1,068,903.83
SubTotal	37,515	100.0000	3,576,675.71		3,576,675.71	98,533.48	3,675,209.19
TOTAL	37,515	100.0000	3,576,675.71		3,576,675.71	98,533.48	3,675,209.19

Allocation Basis: Average Number of Merit & UCP Employees, FY 2006

Allocation Source: SAM II HR (Merit & UCP) Reports



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	211,320.46		211,320.46	5,821.66	217,142.12
SubTotal	100	100.0000	211,320.46		211,320.46	5,821.66	217,142.12
TOTAL	100	100.0000	211,320.46		211,320.46	5,821.66	217,142.12

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL SERVICE	SECTION II
COMM. OF ADMIN.	71,028.20	71,028.20	0.00
SECURITY	784.17	784.17	0.00
REVENUE	151,440.30	151,440.30	0.00
AGRICULTURE	26,563.33	26,563.33	0.00
INSURANCE	11,272.25	11,272.25	0.00
ECONOMIC DEVELOPMENT	114,682.93	114,682.93	0.00
HEALTH	172,514.52	172,514.52	0.00
LABOR	87,531.50	87,531.50	0.00
MENTAL HEALTH	788,567.73	788,567.73	0.00
NATURAL RESOURCES	157,125.42	157,125.42	0.00
PUBLIC SAFETY	221,622.35	221,622.35	0.00
SOCIAL SERVICES	803,172.66	803,172.66	0.00
CORRECTIONS	1,068,903.83	1,068,903.83	0.00
ALL OTHER	217,142.12	0.00	217,142.12
Direct Billed	0.00	0.00	0.00
Total	3,892,351.31	3,675,209.19	217,142.12



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 2006.

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

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,664,043.00			6,664,043.00
BUILDING USE I	40,590.76		40,590.76	
EQUIPMENT USE	64,208.70		64,208.70	
RETIREMENT/GROUP INSURANCE	661,096.00		661,096.00	
OASDHI	140,907.02		140,907.02	
WORKER'S COMPENSATION	3,125.06		3,125.06	
INSURANCE	44.70		44.70	
COMM. OF ADMIN.	118,158.31	44,705.34	162,863.65	
INFORMATION TECHNOLOGY SERVICES	26,412.35	4,630.24	31,042.59	
BUDGET AND PLANNING	7,932.40	599.13	8,531.53	
ACCOUNTING	2,254.01	239.77	2,493.78	
PURCHASING		819.74	819.74	
GENERAL SERVICES		625.54	625.54	
TREASURER		75.30	75.30	
SECRETARY OF STATE		1,181.80	1,181.80	
SECURITY		11,038.82	11,038.82	
REVENUE		17.45	17.45	
Total Allocated Additions:	1,064,729.31	63,933.13	1,128,662.44	1,128,662.44
Capital Outlay	(93,926.00)			
Refunds	(2,170,103.00)			
GR Cost Reimbursement	(21,430.00)			
Total Departmental Cost Adjustments:	(2,285,459.00)			(2,285,459.00)
Total To Be Allocated:	5,443,313.31	63,933.13		5,507,246.44



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	1,887,668.00	0.00	1,300,568.00	587,100.00
Other Expense & Cost				
Departmental Expenditures	4,776,375.00	0.00	2,256,660.00	2,519,715.00
Departmental Totals				
Total Expenditures	6,664,043.00	0.00	3,557,228.00	3,106,815.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(93,926.00)	0.00	(4,146.00)	(89,780.00)
Refunds	(2,170,103.00)	0.00	(2,163,500.00)	(6,603.00)
GR Cost Reimbursement	(21,430.00)	0.00	(21,430.00)	0.00
Functional Cost	4,378,584.00	0.00	1,368,152.00	3,010,432.00
Allocation Step 1				
Inbound- All Others	1,064,729.31	1,064,729.31	0.00	0.00
Reallocate Admin Costs		(1,064,729.31)	332,689.58	732,039.73
1st Allocation	5,443,313.31	0.00	1,700,841.58	3,742,471.73
Allocation Step 2				
Inbound- All Others	63,933.13	63,933.13	0.00	0.00
Reallocate Admin Costs		(63,933.13)	19,976.80	43,956.33
2nd Allocation	63,933.13	0.00	19,976.80	43,956.33
Total For 22 PURCHASING				
Total Allocated	5,507,246.44	0.00	1,720,818.38	3,786,428.06



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	3,791,942	0.6235	10,605.53		10,605.53		10,605.53
BOARD OF PUBLIC BUILDINGS II	684,970	0.1126	1,915.76		1,915.76		1,915.76
COMM. OF ADMIN.	10,903	0.0018	30.50		30.50		30.50
INFORMATION TECHNOLOGY SERVICES	19,142,522	3.1478	53,538.97		53,538.97		53,538.97
BUDGET AND PLANNING	39,887	0.0066	111.56		111.56		111.56
ACCOUNTING	243,558	0.0401	681.20		681.20		681.20
FACILITIES MANAGEMENT	198,217	0.0326	554.39		554.39		554.39
DESIGN AND CONSTRUCTION	2,373,655	0.3903	6,638.78		6,638.78		6,638.78
PERSONNEL	25,912	0.0043	72.47		72.47		72.47
PURCHASING	293,093	0.0482	819.74		819.74		819.74
GENERAL SERVICES	4,214,064	0.6930	11,786.15		11,786.15	144.81	11,930.96
TREASURER	599,666	0.0986	1,677.18		1,677.18	20.61	1,697.79
SECRETARY OF STATE	8,240,003	1.3550	23,046.15		23,046.15	283.16	23,329.31
SECURITY	152,803	0.0251	427.37		427.37	5.25	432.62
REVENUE	24,181,666	3.9764	67,632.76		67,632.76	830.99	68,463.75
GOVERNOR	685	0.0001	1.92		1.92	0.02	1.94
AUDITOR	181,831	0.0299	508.55		508.55	6.25	514.80
ATTORNEY GENERAL	824,546	0.1356	2,306.14		2,306.14	28.34	2,334.48
AGRICULTURE	1,701,015	0.2797	4,757.51		4,757.51	58.45	4,815.96
INSURANCE	1,442,887	0.2373	4,035.55		4,035.55	49.58	4,085.13
CONSERVATION	15,517,209	2.5516	43,399.47		43,399.47	533.24	43,932.71
ECONOMIC DEVELOPMENT	18,476,953	3.0383	51,677.47		51,677.47	634.95	52,312.42
EDUCATION	54,334,268	8.9347	151,965.38		151,965.38	1,867.17	153,832.55
HIGHER EDUCATION	7,568,010	1.2445	21,166.67		21,166.67	260.07	21,426.74
HEALTH	63,828,829	10.4960	178,520.35		178,520.35	2,193.45	180,713.80
LABOR	4,442,663	0.7306	12,425.52		12,425.52	152.67	12,578.19
MENTAL HEALTH	68,653,375	11.2893	192,013.94		192,013.94	2,359.24	194,373.18
NATURAL RESOURCES	12,313,201	2.0248	34,438.32		34,438.32	423.14	34,861.46
PUBLIC SAFETY	42,292,593	6.9546	118,286.51		118,286.51	1,453.36	119,739.87
SOCIAL SERVICES	106,309,889	17.4816	297,333.96		297,333.96	3,653.29	300,987.25
CORRECTIONS	146,044,382	24.0155	408,465.81		408,465.81	5,018.76	413,484.57
SubTotal	608,125,197	100.0000	1,700,841.58		1,700,841.58	19,976.80	1,720,818.38
TOTAL	608,125,197	100.0000	1,700,841.58		1,700,841.58	19,976.80	1,720,818.38



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsof Access Query from SAM II Data Warehouse



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,742,471.73		3,742,471.73	43,956.33	3,786,428.06
SubTotal	100	100.0000	3,742,471.73		3,742,471.73	43,956.33	3,786,428.06
TOTAL	100	100.0000	3,742,471.73		3,742,471.73	43,956.33	3,786,428.06

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
BOARD OF PUBLIC BUILDINGS I	10,605.53	10,605.53	0.00
BOARD OF PUBLIC BUILDINGS II	1,915.76	1,915.76	0.00
COMM. OF ADMIN.	30.50	30.50	0.00
INFORMATION TECHNOLOGY	53,538.97	53,538.97	0.00
BUDGET AND PLANNING	111.56	111.56	0.00
ACCOUNTING	681.20	681.20	0.00
FACILITIES MANAGEMENT	554.39	554.39	0.00
DESIGN AND CONSTRUCTION	6,638.78	6,638.78	0.00
PERSONNEL	72.47	72.47	0.00
PURCHASING	819.74	819.74	0.00
GENERAL SERVICES	11,930.96	11,930.96	0.00
TREASURER	1,697.79	1,697.79	0.00
SECRETARY OF STATE	23,329.31	23,329.31	0.00
SECURITY	432.62	432.62	0.00
REVENUE	68,463.75	68,463.75	0.00
GOVERNOR	1.94	1.94	0.00
AUDITOR	514.80	514.80	0.00
ATTORNEY GENERAL	2,334.48	2,334.48	0.00
AGRICULTURE	4,815.96	4,815.96	0.00
INSURANCE	4,085.13	4,085.13	0.00
CONSERVATION	43,932.71	43,932.71	0.00
ECONOMIC DEVELOPMENT	52,312.42	52,312.42	0.00
EDUCATION	153,832.55	153,832.55	0.00
HIGHER EDUCATION	21,426.74	21,426.74	0.00
HEALTH	180,713.80	180,713.80	0.00
LABOR	12,578.19	12,578.19	0.00
MENTAL HEALTH	194,373.18	194,373.18	0.00
NATURAL RESOURCES	34,861.46	34,861.46	0.00
PUBLIC SAFETY	119,739.87	119,739.87	0.00
SOCIAL SERVICES	300,987.25	300,987.25	0.00
CORRECTIONS	413,484.57	413,484.57	0.00
ALL OTHER	3,786,428.06	0.00	3,786,428.06

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Direct Billed	0.00	0.00	0.00
Total	5,507,246.44	1,720,818.38	3,786,428.06



All Monetary Values Are \$ Dollars

7 MA 3, INC

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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 agency and public university employees. This does not include the University of Missouri system employees which are covered by the University of Missouri risk management unit.

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.

For the purpose of the carry forward these costs are allocated to "All Other" since mail costs will be billed directly starting in FY08.

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 is included as Other. These costs are allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	31,874,965.00			31,874,965.00
BUILDING USE I	41,715.24		41,715.24	
BUILDING USE II	2,242.92		2,242.92	
EQUIPMENT USE	151,396.55		151,396.55	
RETIREMENT/GROUP INSURANCE	320,802.93		320,802.93	
OASDHI	60,146.02		60,146.02	
BUILDING RENTAL	446,567.99		446,567.99	
WORKER'S COMPENSATION	3,335.06		3,335.06	
UNEMPLOYMENT COMPENSATION	27,489.00		27,489.00	
INSURANCE	59,723.32		59,723.32	
COMM. OF ADMIN.	149,721.45	56,732.59	206,454.04	
INFORMATION TECHNOLOGY SERVICES	665,574.05	116,679.03	782,253.08	
BUDGET AND PLANNING	13,957.00	1,054.16	15,011.16	
ACCOUNTING	38,483.64	4,100.86	42,584.50	
PURCHASING	11,786.15	144.81	11,930.96	
GENERAL SERVICES		886.18	886.18	
TREASURER		1,245.79	1,245.79	
SECRETARY OF STATE		291.99	291.99	
SECURITY		9,461.85	9,461.85	
REVENUE		263.31	263.31	
Total Allocated Additions:	1,992,941.32	190,860.57	2,183,801.89	2,183,801.89
Capital Outlay - Departmental	(869,704.00)			
Capital Outlay - G & A	(12,570.00)			
Unallowable Risk Management	(23,159,739.00)			
GR Cost Reimbursement	(16,251.00)			
Total Departmental Cost Adjustments:	(24,058,264.00)			(24,058,264.00)
Total To Be Allocated:	9,809,642.32	190,860.57		10,000,502.89



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	RISK MANAGEMENT	MAIL SERVICES	SECTION II
Wages & Benefits					
Salaries & Wages	2,342,068.00	0.00	503,029.00	150,222.00	1,622,740.00
Other Expense & Cost					
Departmental Expenditures	29,356,609.00	0.00	23,239,589.00	14,300.00	6,089,035.00
General and Administrative	176,288.00	0.00	37,863.00	11,307.00	122,144.00
Departmental Totals					
Total Expenditures	31,874,965.00	0.00	23,780,481.00	175,829.00	7,833,919.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay - Departmental	(869,704.00)	0.00	(10,221.00)	0.00	(859,483.00)
Capital Outlay - G & A	(12,570.00)	0.00	(2,700.00)	(806.00)	(8,709.00)
Unallowable Risk Management	(23,159,739.00)	0.00	(23,159,739.00)	0.00	0.00
GR Cost Reimbursement	(16,251.00)	0.00	(16,251.00)	0.00	0.00
Functional Cost					
Functional Cost	7,816,701.00	0.00	591,570.00	175,023.00	6,965,727.00
Allocation Step 1					
Inbound- All Others	1,992,941.32	1,992,941.32	0.00	0.00	0.00
Reallocate Admin Costs		(1,992,941.32)	150,825.80	44,623.95	1,775,977.77
1st Allocation	9,809,642.32	0.00	742,395.80	219,646.95	8,741,704.77
Allocation Step 2					
Inbound- All Others	190,860.57	190,860.57	0.00	0.00	0.00
Reallocate Admin Costs		(190,860.57)	14,444.33	4,273.56	170,082.34
2nd Allocation	190,860.57	0.00	14,444.33	4,273.56	170,082.34
Total For 23 GENERAL SERVICES					
Total Allocated	10,000,502.89	0.00	756,840.13	223,920.51	8,911,787.11

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

OTHER	
Wages & Benefits	
Salaries & Wages	66,077.00
Other Expense & Cost	
Departmental Expenditures	13,685.00
General and Administrative	4,974.00
Departmental Totals	
Total Expenditures	84,736.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Capital Outlay - Departmental	0.00
Capital Outlay - G & A	(355.00)
Unallowable Risk Management	0.00
GR Cost Reimbursement	0.00
Functional Cost	
	84,381.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	21,513.80
1st Allocation	105,894.80
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	2,060.34
2nd Allocation	2,060.34
Total For 23 GENERAL SERVICES	
Total Allocated	107,955.14



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES**

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	24	0.0337	250.22		250.22		250.22
INFORMATION TECHNOLOGY SERVICES	195	0.2738	2,032.99		2,032.99		2,032.99
BUDGET AND PLANNING	32	0.0449	333.62		333.62		333.62
ACCOUNTING	58	0.0815	604.68		604.68		604.68
FACILITIES MANAGEMENT	188	0.2640	1,960.01		1,960.01		1,960.01
DESIGN AND CONSTRUCTION	65	0.0913	677.67		677.67		677.67
PERSONNEL	85	0.1194	886.18		886.18		886.18
PURCHASING	60	0.0843	625.54		625.54		625.54
GENERAL SERVICES	85	0.1194	886.18		886.18		886.18
TREASURER	51	0.0716	531.70		531.70	10.46	542.16
SECRETARY OF STATE	266	0.3735	2,773.20		2,773.20	54.56	2,827.76
SECURITY	37	0.0520	385.75		385.75	7.59	393.34
REVENUE	1,766	2.4800	18,411.59		18,411.59	362.25	18,773.84
LEGISLATURE	749	1.0518	7,808.76		7,808.76	153.64	7,962.40
JUDICIARY	4,387	6.1607	45,737.06		45,737.06	899.89	46,636.95
GOVERNOR	34	0.0477	354.47		354.47	6.97	361.44
LT. GOVERNOR	7	0.0098	72.98		72.98	1.44	74.42
AUDITOR	132	0.1854	1,376.18		1,376.18	27.08	1,403.26
ATTORNEY GENERAL	427	0.5996	4,451.72		4,451.72	87.59	4,539.31
AGRICULTURE	456	0.6404	4,754.07		4,754.07	93.54	4,847.61
INSURANCE	200	0.2809	2,085.12		2,085.12	41.03	2,126.15
CONSERVATION	2,270	3.1878	23,666.09		23,666.09	465.64	24,131.73
ECONOMIC DEVELOPMENT	1,681	2.3607	17,525.42		17,525.42	344.82	17,870.24
EDUCATION	2,719	3.8183	28,347.18		28,347.18	557.74	28,904.92
HIGHER EDUCATION	67	0.0941	698.51		698.51	13.74	712.25
HEALTH	1,969	2.7651	20,527.99		20,527.99	403.89	20,931.88
HIGHWAYS	7,300	10.2515	76,106.80		76,106.80	1,497.42	77,604.22
LABOR	1,056	1.4830	11,009.43		11,009.43	216.61	11,226.04
MENTAL HEALTH	9,784	13.7398	102,003.97		102,003.97	2,006.95	104,010.92
NATURAL RESOURCES	2,175	3.0544	22,675.66		22,675.66	446.15	23,121.81
PUBLIC SAFETY	5,064	7.1115	52,795.19		52,795.19	1,038.76	53,833.95
SOCIAL SERVICES	8,794	12.3496	91,682.64		91,682.64	1,803.87	93,486.51
CORRECTIONS	11,235	15.7775	117,131.46		117,131.46	2,304.57	119,436.03

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES**

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	7,791	10.9410	81,225.77		81,225.77	1,598.13	82,823.90
SubTotal	71,209	100.0000	742,395.80		742,395.80	14,444.33	756,840.13
TOTAL	71,209	100.0000	742,395.80		742,395.80	14,444.33	756,840.13

Allocation Basis: Total Number of Employees, FY 2006

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - MAIL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	219,646.95		219,646.95	4,273.56	223,920.51
SubTotal	100	100.0000	219,646.95		219,646.95	4,273.56	223,920.51
TOTAL	100	100.0000	219,646.95		219,646.95	4,273.56	223,920.51

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	8,741,704.77		8,741,704.77	170,082.34	8,911,787.11
SubTotal	100	100.0000	8,741,704.77		8,741,704.77	170,082.34	8,911,787.11
TOTAL	100	100.0000	8,741,704.77		8,741,704.77	170,082.34	8,911,787.11

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



All Monetary Values Are \$ Dollars

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**Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES**

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	105,894.80		105,894.80	2,060.34	107,955.14
SubTotal	100	100.0000	105,894.80		105,894.80	2,060.34	107,955.14
TOTAL	100	100.0000	105,894.80		105,894.80	2,060.34	107,955.14

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
COMM. OF ADMIN.	250.22	250.22	0.00	0.00	0.00
INFORMATION TECHNOLOGY	2,032.99	2,032.99	0.00	0.00	0.00
BUDGET AND PLANNING	333.62	333.62	0.00	0.00	0.00
ACCOUNTING	604.68	604.68	0.00	0.00	0.00
FACILITIES MANAGEMENT	1,960.01	1,960.01	0.00	0.00	0.00
DESIGN AND CONSTRUCTION	677.67	677.67	0.00	0.00	0.00
PERSONNEL	886.18	886.18	0.00	0.00	0.00
PURCHASING	625.54	625.54	0.00	0.00	0.00
GENERAL SERVICES	886.18	886.18	0.00	0.00	0.00
TREASURER	542.16	542.16	0.00	0.00	0.00
SECRETARY OF STATE	2,827.76	2,827.76	0.00	0.00	0.00
SECURITY	393.34	393.34	0.00	0.00	0.00
REVENUE	18,773.84	18,773.84	0.00	0.00	0.00
LEGISLATURE	7,962.40	7,962.40	0.00	0.00	0.00
JUDICIARY	46,636.95	46,636.95	0.00	0.00	0.00
GOVERNOR	361.44	361.44	0.00	0.00	0.00
LT. GOVERNOR	74.42	74.42	0.00	0.00	0.00
AUDITOR	1,403.26	1,403.26	0.00	0.00	0.00
ATTORNEY GENERAL	4,539.31	4,539.31	0.00	0.00	0.00
AGRICULTURE	4,847.61	4,847.61	0.00	0.00	0.00
INSURANCE	2,126.15	2,126.15	0.00	0.00	0.00
CONSERVATION	24,131.73	24,131.73	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	17,870.24	17,870.24	0.00	0.00	0.00
EDUCATION	28,904.92	28,904.92	0.00	0.00	0.00
HIGHER EDUCATION	712.25	712.25	0.00	0.00	0.00
HEALTH	20,931.88	20,931.88	0.00	0.00	0.00
HIGHWAYS	77,604.22	77,604.22	0.00	0.00	0.00
LABOR	11,226.04	11,226.04	0.00	0.00	0.00
MENTAL HEALTH	104,010.92	104,010.92	0.00	0.00	0.00
NATURAL RESOURCES	23,121.81	23,121.81	0.00	0.00	0.00
PUBLIC SAFETY	53,833.95	53,833.95	0.00	0.00	0.00
SOCIAL SERVICES	93,486.51	93,486.51	0.00	0.00	0.00
CORRECTIONS	119,436.03	119,436.03	0.00	0.00	0.00
ALL OTHER	9,326,486.66	82,823.90	223,920.51	8,911,787.11	107,955.14



MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	10,000,502.89	756,840.13	223,920.51	8,911,787.11	107,955.14



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 payment voucher document transactions is included in the total count of all warrants.

Advertising costs for the unclaimed property division of the Treasurer's Office, and refunds have been identified separately and disallowed. The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,312,653.00			23,312,653.00
BUILDING USE I	67,085.32		67,085.32	
RETIREMENT/GROUP INSURANCE	606,005.01		606,005.01	
OASDHI	140,907.02		140,907.02	
UNEMPLOYMENT COMPENSATION	3,821.00		3,821.00	
INSURANCE	37.99		37.99	
BUDGET AND PLANNING	17,806.06	1,344.88	19,150.94	
ACCOUNTING	20,653.09	2,200.73	22,853.82	
PURCHASING	1,677.18	20.61	1,697.79	
GENERAL SERVICES	531.70	10.46	542.16	
TREASURER		669.02	669.02	
SECRETARY OF STATE		20,758.00	20,758.00	
SECURITY		15,454.35	15,454.35	
REVENUE		11.59	11.59	
Total Allocated Additions:	858,524.37	40,469.64	898,994.01	898,994.01
Capital Outlay	(57,195.00)			
Refunds	(20,399,222.00)			
GR Cost Reimbursement	(7,523.00)			
Total Departmental Cost Adjustments:	(20,463,940.00)			(20,463,940.00)
Total To Be Allocated:	3,707,237.37	40,469.64		3,747,707.01



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department TREASURER

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,943,082.00	0.00	86,222.00	1,856,860.00
Other Expense & Cost				
Departmental Expenditures	970,349.00	0.00	43,084.00	927,265.00
Refunds	20,399,222.00	0.00	0.00	20,399,222.00
Departmental Totals				
Total Expenditures	23,312,653.00	0.00	129,306.00	23,183,347.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(57,195.00)	0.00	(2,539.00)	(54,656.00)
Refunds	(20,399,222.00)	0.00	0.00	(20,399,222.00)
GR Cost Reimbursement	(7,523.00)	0.00	(7,523.00)	0.00
Functional Cost				
Functional Cost	2,848,713.00	0.00	119,244.00	2,729,469.00
Allocation Step 1				
Inbound- All Others	858,524.37	858,524.37	0.00	0.00
Reallocate Admin Costs		(858,524.37)	35,936.97	822,587.40
1st Allocation	3,707,237.37	0.00	155,180.97	3,552,056.40
Allocation Step 2				
Inbound- All Others	40,469.64	40,469.64	0.00	0.00
Reallocate Admin Costs		(40,469.64)	1,694.02	38,775.62
2nd Allocation	40,469.64	0.00	1,694.02	38,775.62
Total For 24 TREASURER				
Total Allocated	3,747,707.01	0.00	156,874.99	3,590,832.02

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	3,141	0.0499	77.45		77.45		77.45
BOARD OF PUBLIC BUILDINGS II	1,474	0.0234	36.34		36.34		36.34
COMM. OF ADMIN.	1,626	0.0258	40.09		40.09		40.09
INFORMATION TECHNOLOGY SERVICES	23,748	0.3773	585.54		585.54		585.54
BUDGET AND PLANNING	913	0.0145	22.51		22.51		22.51
ACCOUNTING	4,113	0.0654	101.41		101.41		101.41
FACILITIES MANAGEMENT	3,592	0.0571	88.56		88.56		88.56
DESIGN AND CONSTRUCTION	6,996	0.1112	172.50		172.50		172.50
PERSONNEL	2,923	0.0464	72.07		72.07		72.07
PURCHASING	3,054	0.0485	75.30		75.30		75.30
GENERAL SERVICES	50,526	0.8028	1,245.79		1,245.79		1,245.79
TREASURER	27,134	0.4311	669.02		669.02		669.02
SECRETARY OF STATE	19,217	0.3053	473.82		473.82	5.28	479.10
SECURITY	1,249	0.0198	30.80		30.80	0.34	31.14
REVENUE	1,617,638	25.7026	39,884.96		39,884.96	444.53	40,329.49
LEGISLATURE	30,967	0.4920	763.53		763.53	8.51	772.04
JUDICIARY	144,109	2.2897	3,553.20		3,553.20	39.60	3,592.80
GOVERNOR	2,209	0.0351	54.47		54.47	0.61	55.08
LT. GOVERNOR	461	0.0073	11.37		11.37	0.13	11.50
AUDITOR	5,239	0.0832	129.17		129.17	1.44	130.61
ATTORNEY GENERAL	26,473	0.4206	652.73		652.73	7.27	660.00
AGRICULTURE	34,116	0.5421	841.18		841.18	9.38	850.56
INSURANCE	11,025	0.1752	271.84		271.84	3.03	274.87
CONSERVATION	165,300	2.6264	4,075.69		4,075.69	45.42	4,121.11
ECONOMIC DEVELOPMENT	98,468	1.5645	2,427.86		2,427.86	27.06	2,454.92
EDUCATION	516,431	8.2054	12,733.28		12,733.28	141.92	12,875.20
HIGHER EDUCATION	9,144	0.1453	225.46		225.46	2.51	227.97
HEALTH	255,017	4.0519	6,287.78		6,287.78	70.08	6,357.86
HIGHWAYS	636,026	10.1057	15,682.06		15,682.06	174.78	15,856.84
LABOR	86,494	1.3743	2,132.62		2,132.62	23.77	2,156.39
MENTAL HEALTH	371,882	5.9087	9,169.24		9,169.24	102.19	9,271.43
NATURAL RESOURCES	168,396	2.6756	4,152.03		4,152.03	46.28	4,198.31
PUBLIC SAFETY	226,395	3.5971	5,582.07		5,582.07	62.21	5,644.28



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department TREASURER**

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	1,271,233	20.1983	31,343.92		31,343.92	349.34	31,693.26
CORRECTIONS	462,751	7.3525	11,409.73		11,409.73	127.16	11,536.89
ALL OTHER	4,282	0.0680	105.58		105.58	1.18	106.76
SubTotal	6,293,762	100.0000	155,180.97		155,180.97	1,694.02	156,874.99
TOTAL	6,293,762	100.0000	155,180.97		155,180.97	1,694.02	156,874.99

Allocation Basis: Number of PV Documents, Payroll, Revenue and Social Services Warrants

Allocation Source: Microsoft Acces Queries-SAM II HR and Financial, and OA-Accounting

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,552,056.40		3,552,056.40	38,775.62	3,590,832.02
SubTotal	100	100.0000	3,552,056.40		3,552,056.40	38,775.62	3,590,832.02
TOTAL	100	100.0000	3,552,056.40		3,552,056.40	38,775.62	3,590,832.02

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	77.45	77.45	0.00
BOARD OF PUBLIC BUILDINGS II	36.34	36.34	0.00
COMM. OF ADMIN.	40.09	40.09	0.00
INFORMATION TECHNOLOGY	585.54	585.54	0.00
BUDGET AND PLANNING	22.51	22.51	0.00
ACCOUNTING	101.41	101.41	0.00
FACILITIES MANAGEMENT	88.56	88.56	0.00
DESIGN AND CONSTRUCTION	172.50	172.50	0.00
PERSONNEL	72.07	72.07	0.00
PURCHASING	75.30	75.30	0.00
GENERAL SERVICES	1,245.79	1,245.79	0.00
TREASURER	669.02	669.02	0.00
SECRETARY OF STATE	479.10	479.10	0.00
SECURITY	31.14	31.14	0.00
REVENUE	40,329.49	40,329.49	0.00
LEGISLATURE	772.04	772.04	0.00
JUDICIARY	3,592.80	3,592.80	0.00
GOVERNOR	55.08	55.08	0.00
LT. GOVERNOR	11.50	11.50	0.00
AUDITOR	130.61	130.61	0.00
ATTORNEY GENERAL	660.00	660.00	0.00
AGRICULTURE	850.56	850.56	0.00
INSURANCE	274.87	274.87	0.00
CONSERVATION	4,121.11	4,121.11	0.00
ECONOMIC DEVELOPMENT	2,454.92	2,454.92	0.00
EDUCATION	12,875.20	12,875.20	0.00
HIGHER EDUCATION	227.97	227.97	0.00
HEALTH	6,357.86	6,357.86	0.00
HIGHWAYS	15,856.84	15,856.84	0.00
LABOR	2,156.39	2,156.39	0.00
MENTAL HEALTH	9,271.43	9,271.43	0.00
NATURAL RESOURCES	4,198.31	4,198.31	0.00
PUBLIC SAFETY	5,644.28	5,644.28	0.00
SOCIAL SERVICES	31,693.26	31,693.26	0.00
CORRECTIONS	11,536.89	11,536.89	0.00
ALL OTHER	3,590,938.78	106.76	3,590,832.02

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00
Total	<u>3,747,707.01</u>	<u>156,874.99</u>	<u>3,590,832.02</u>



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 are 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.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department SECRETARY OF STATE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	47,787,582.00			47,787,582.00
BUILDING USE I	6,849.64		6,849.64	
BUILDING USE II	4,886.42		4,886.42	
BUILDING USE III	716,935.15		716,935.15	
RETIREMENT/GROUP INSURANCE	2,864,750.98		2,864,750.98	
OASDHI	605,899.97		605,899.97	
BUILDING RENTAL	199,263.98		199,263.98	
WORKER'S COMPENSATION	6,229.82		6,229.82	
UNEMPLOYMENT COMPENSATION	9,827.00		9,827.00	
INSURANCE	198.15		198.15	
BUDGET AND PLANNING	12,316.97	930.29	13,247.26	
ACCOUNTING	14,294.61	1,521.27	15,815.88	
PURCHASING	23,046.15	283.16	23,329.31	
GENERAL SERVICES	2,773.20	54.56	2,827.76	
TREASURER	473.82	5.28	479.10	
SECRETARY OF STATE		204,187.58	204,187.58	
SECURITY		73,802.43	73,802.43	
REVENUE		185.89	185.89	
Total Allocated Additions:	4,467,745.86	280,970.46	4,748,716.32	4,748,716.32
Capital Outlay - Departmental	(126,045.00)			
Capital Outlay - G & A	(358,552.00)			
Postage	(5,441.00)			
GR Cost Reimbursement	(244,587.00)			
Total Departmental Cost Adjustments:	(734,625.00)			(734,625.00)
Total To Be Allocated:	51,520,702.86	280,970.46		51,801,673.32



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department SECRETARY OF STATE

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	6,704,057.00	0.00	1,985,884.00	4,718,173.00
Other Expense & Cost				
Departmental Expenditures	37,775,403.00	0.00	1,012,360.00	36,763,043.00
General and Administrative	3,308,122.00	0.00	979,936.00	2,328,186.00
Departmental Totals				
Total Expenditures	47,787,582.00	0.00	3,978,180.00	43,809,402.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(126,045.00)	0.00	(31,880.00)	(94,165.00)
Capital Outlay - G & A	(358,552.00)	0.00	(106,211.00)	(252,341.00)
Postage	(5,441.00)	0.00	(1,612.00)	(3,829.00)
GR Cost Reimbursement	(244,587.00)	0.00	(244,587.00)	0.00
Functional Cost	47,052,957.00	0.00	3,593,890.00	43,459,067.00
Allocation Step 1				
Inbound- All Others	4,467,745.86	4,467,745.86	0.00	0.00
Reallocate Admin Costs		(4,467,745.86)	341,246.43	4,126,499.43
1st Allocation	51,520,702.86	0.00	3,935,136.43	47,585,566.43
Allocation Step 2				
Inbound- All Others	280,970.46	280,970.46	0.00	0.00
Reallocate Admin Costs		(280,970.46)	21,460.52	259,509.94
2nd Allocation	280,970.46	0.00	21,460.52	259,509.94
Total For 25 SECRETARY OF STATE				
Total Allocated	51,801,673.32	0.00	3,956,596.95	47,845,076.37

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE**

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	79	0.0279	1,098.38		1,098.38		1,098.38
BUDGET AND PLANNING	10	0.0035	139.03		139.03		139.03
ACCOUNTING	18,574	6.5625	258,244.59		258,244.59		258,244.59
DESIGN AND CONSTRUCTION	42	0.0148	583.93		583.93		583.93
PERSONNEL	402	0.1420	5,589.23		5,589.23		5,589.23
PURCHASING	85	0.0300	1,181.80		1,181.80		1,181.80
GENERAL SERVICES	21	0.0074	291.99		291.99		291.99
TREASURER	1,493	0.5275	20,758.00		20,758.00		20,758.00
SECRETARY OF STATE	14,686	5.1888	204,187.58		204,187.58		204,187.58
SECURITY	45	0.0159	625.65		625.65	3.90	629.55
REVENUE	1,620	0.5724	22,523.74		22,523.74	140.39	22,664.13
JUDICIARY	29,126	10.2907	404,954.89		404,954.89	2,524.07	407,478.96
GOVERNOR	2	0.0007	27.82		27.82	0.17	27.99
LT. GOVERNOR	165	0.0583	2,294.11		2,294.11	14.30	2,308.41
AUDITOR	2,962	1.0465	41,182.30		41,182.30	256.69	41,438.99
ATTORNEY GENERAL	39,265	13.8731	545,922.97		545,922.97	3,402.71	549,325.68
AGRICULTURE	2,444	0.8635	33,980.30		33,980.30	211.80	34,192.10
INSURANCE	7,541	2.6644	104,846.67		104,846.67	653.51	105,500.18
CONSERVATION	1,199	0.4236	16,670.38		16,670.38	103.91	16,774.29
ECONOMIC DEVELOPMENT	8,581	3.0318	119,306.37		119,306.37	743.63	120,050.00
EDUCATION	5,525	1.9521	76,817.13		76,817.13	478.80	77,295.93
HIGHER EDUCATION	1,342	0.4742	18,658.57		18,658.57	116.30	18,774.87
HEALTH	19,704	6.9618	273,955.62		273,955.62	1,707.56	275,663.18
HIGHWAYS	1,719	0.6074	23,900.21		23,900.21	148.97	24,049.18
LABOR	15,494	5.4743	215,421.65		215,421.65	1,342.72	216,764.37
MENTAL HEALTH	6,423	2.2694	89,302.53		89,302.53	556.62	89,859.15
NATURAL RESOURCES	9,768	3.4512	135,809.90		135,809.90	846.50	136,656.40
PUBLIC SAFETY	12,329	4.3561	171,416.90		171,416.90	1,068.44	172,485.34
SOCIAL SERVICES	37,658	13.3053	523,579.98		523,579.98	3,263.46	526,843.44
CORRECTIONS	36,117	12.7608	502,154.61		502,154.61	3,129.92	505,284.53
ALL OTHER	8,610	3.0421	119,709.60		119,709.60	746.15	120,455.75
SubTotal	283,031	100.0000	3,935,136.43		3,935,136.43	21,460.52	3,956,596.95
TOTAL	283,031	100.0000	3,935,136.43		3,935,136.43	21,460.52	3,956,596.95



**Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE**

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE**

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	47,585,566.43		47,585,566.43	259,509.94	47,845,076.37
SubTotal	100	100.0000	47,585,566.43		47,585,566.43	259,509.94	47,845,076.37
TOTAL	100	100.0000	47,585,566.43		47,585,566.43	259,509.94	47,845,076.37

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS MANAGEMENT	GENERAL GOV'T
COMM. OF ADMIN.	1,098.38	1,098.38	0.00
BUDGET AND PLANNING	139.03	139.03	0.00
ACCOUNTING	258,244.59	258,244.59	0.00
DESIGN AND CONSTRUCTION	583.93	583.93	0.00
PERSONNEL	5,589.23	5,589.23	0.00
PURCHASING	1,181.80	1,181.80	0.00
GENERAL SERVICES	291.99	291.99	0.00
TREASURER	20,758.00	20,758.00	0.00
SECRETARY OF STATE	204,187.58	204,187.58	0.00
SECURITY	629.55	629.55	0.00
REVENUE	22,664.13	22,664.13	0.00
JUDICIARY	407,478.96	407,478.96	0.00
GOVERNOR	27.99	27.99	0.00
LT. GOVERNOR	2,308.41	2,308.41	0.00
AUDITOR	41,438.99	41,438.99	0.00
ATTORNEY GENERAL	549,325.68	549,325.68	0.00
AGRICULTURE	34,192.10	34,192.10	0.00
INSURANCE	105,500.18	105,500.18	0.00
CONSERVATION	16,774.29	16,774.29	0.00
ECONOMIC DEVELOPMENT	120,050.00	120,050.00	0.00
EDUCATION	77,295.93	77,295.93	0.00
HIGHER EDUCATION	18,774.87	18,774.87	0.00
HEALTH	275,663.18	275,663.18	0.00
HIGHWAYS	24,049.18	24,049.18	0.00
LABOR	216,764.37	216,764.37	0.00
MENTAL HEALTH	89,859.15	89,859.15	0.00
NATURAL RESOURCES	136,656.40	136,656.40	0.00
PUBLIC SAFETY	172,485.34	172,485.34	0.00
SOCIAL SERVICES	526,843.44	526,843.44	0.00
CORRECTIONS	505,284.53	505,284.53	0.00
ALL OTHER	47,965,532.12	120,455.75	47,845,076.37
Direct Billed	0.00	0.00	0.00

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS MANAGEMENT	GENERAL GOV'T
Total	51,801,673.32	3,956,596.95	47,845,076.37



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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department SECURITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,274,967.00			1,274,967.00
BUILDING USE I	10,071.75		10,071.75	
RETIREMENT/GROUP INSURANCE	385,639.96		385,639.96	
OASDHI	84,544.01		84,544.01	
INSURANCE	27.56		27.56	
BUDGET AND PLANNING	267.76	20.22	287.98	
ACCOUNTING	901.34	95.76	997.10	
PERSONNEL	762.73	21.44	784.17	
PURCHASING	427.37	5.25	432.62	
GENERAL SERVICES	385.75	7.59	393.34	
TREASURER	30.80	0.34	31.14	
SECRETARY OF STATE	625.65	3.90	629.55	
SECURITY		11,985.02	11,985.02	
Total Allocated Additions:	483,684.68	12,139.52	495,824.20	495,824.20
Capital Outlay - Departmental	(12,000.00)			
Capital Outlay - G & A	(648.00)			
Unallowable Security	(206,876.00)			
Total Departmental Cost Adjustments:	(219,524.00)			(219,524.00)
Total To Be Allocated:	1,539,127.68	12,139.52		1,551,267.20



MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department SECURITY**

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,168,270.00	0.00	1,168,270.00
Other Expense & Cost			
Departmental Expenditures	91,017.00	0.00	91,017.00
General and Administrative	15,680.00	0.00	15,680.00
Departmental Totals			
Total Expenditures	1,274,967.00	0.00	1,274,967.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Capital Outlay - Departmental	(12,000.00)	0.00	(12,000.00)
Capital Outlay - G & A	(648.00)	0.00	(648.00)
Unallowable Security	(206,876.00)	0.00	(206,876.00)
Functional Cost			
Functional Cost	1,055,443.00	0.00	1,055,443.00
Allocation Step 1			
Inbound- All Others	483,684.68	483,684.68	0.00
Reallocate Admin Costs		(483,684.68)	483,684.68
1st Allocation	1,539,127.68	0.00	1,539,127.68
Allocation Step 2			
Inbound- All Others	12,139.52	12,139.52	0.00
Reallocate Admin Costs		(12,139.52)	12,139.52
2nd Allocation	12,139.52	0.00	12,139.52
Total For 26 SECURITY			
Total Allocated	1,551,267.20	0.00	1,551,267.20

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	20	0.4098	6,307.90		6,307.90		6,307.90
INFORMATION TECHNOLOGY SERVICES	170	3.4836	53,617.16		53,617.16		53,617.16
BUDGET AND PLANNING	30	0.6148	9,461.85		9,461.85		9,461.85
ACCOUNTING	52	1.0656	16,400.54		16,400.54		16,400.54
FACILITIES MANAGEMENT	87	1.7828	27,439.37		27,439.37		27,439.37
DESIGN AND CONSTRUCTION	63	1.2910	19,869.89		19,869.89		19,869.89
PERSONNEL	60	1.2295	18,923.70		18,923.70		18,923.70
PURCHASING	35	0.7172	11,038.82		11,038.82		11,038.82
GENERAL SERVICES	30	0.6148	9,461.85		9,461.85		9,461.85
TREASURER	49	1.0041	15,454.35		15,454.35		15,454.35
SECRETARY OF STATE	234	4.7951	73,802.43		73,802.43		73,802.43
SECURITY	38	0.7787	11,985.02		11,985.02		11,985.02
REVENUE	1,178	24.1393	371,535.31		371,535.31	3,564.38	375,099.69
LEGISLATURE	480	9.8361	151,389.61		151,389.61	1,452.39	152,842.00
JUDICIARY	73	1.4959	23,023.84		23,023.84	220.88	23,244.72
GOVERNOR	32	0.6557	10,092.65		10,092.65	96.83	10,189.48
LT. GOVERNOR	7	0.1434	2,207.77		2,207.77	21.18	2,228.95
AUDITOR	90	1.8443	28,385.55		28,385.55	272.32	28,657.87
ATTORNEY GENERAL	178	3.6475	56,140.31		56,140.31	538.59	56,678.90
AGRICULTURE	116	2.3770	36,585.82		36,585.82	350.99	36,936.81
INSURANCE	147	3.0123	46,363.07		46,363.07	444.79	46,807.86
ECONOMIC DEVELOPMENT	215	4.4057	67,809.93		67,809.93	650.55	68,460.48
EDUCATION	343	7.0287	108,180.50		108,180.50	1,037.85	109,218.35
HEALTH	76	1.5574	23,970.02		23,970.02	229.96	24,199.98
HIGHWAYS	558	11.4344	175,990.42		175,990.42	1,688.40	177,678.82
LABOR	1	0.0205	315.40		315.40	3.03	318.43
NATURAL RESOURCES	79	1.6189	24,916.20		24,916.20	239.04	25,155.24
PUBLIC SAFETY	96	1.9672	30,277.92		30,277.92	290.48	30,568.40
SOCIAL SERVICES	318	6.5164	100,295.61		100,295.61	962.21	101,257.82
ALL OTHER	25	0.5123	7,884.87		7,884.87	75.65	7,960.52
SubTotal	4,880	100.0000	1,539,127.68		1,539,127.68	12,139.52	1,551,267.20
TOTAL	4,880	100.0000	1,539,127.68		1,539,127.68	12,139.52	1,551,267.20



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	6,307.90	6,307.90
INFORMATION TECHNOLOGY	53,617.16	53,617.16
BUDGET AND PLANNING	9,461.85	9,461.85
ACCOUNTING	16,400.54	16,400.54
FACILITIES MANAGEMENT	27,439.37	27,439.37
DESIGN AND CONSTRUCTION	19,869.89	19,869.89
PERSONNEL	18,923.70	18,923.70
PURCHASING	11,038.82	11,038.82
GENERAL SERVICES	9,461.85	9,461.85
TREASURER	15,454.35	15,454.35
SECRETARY OF STATE	73,802.43	73,802.43
SECURITY	11,985.02	11,985.02
REVENUE	375,099.69	375,099.69
LEGISLATURE	152,842.00	152,842.00
JUDICIARY	23,244.72	23,244.72
GOVERNOR	10,189.48	10,189.48
LT. GOVERNOR	2,228.95	2,228.95
AUDITOR	28,657.87	28,657.87
ATTORNEY GENERAL	56,678.90	56,678.90
AGRICULTURE	36,936.81	36,936.81
INSURANCE	46,807.86	46,807.86
ECONOMIC DEVELOPMENT	68,460.48	68,460.48
EDUCATION	109,218.35	109,218.35
HEALTH	24,199.98	24,199.98
HIGHWAYS	177,678.82	177,678.82
LABOR	318.43	318.43
NATURAL RESOURCES	25,155.24	25,155.24
PUBLIC SAFETY	30,568.40	30,568.40
SOCIAL SERVICES	101,257.82	101,257.82
ALL OTHER	7,960.52	7,960.52
Direct Billed	0.00	0.00

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Total	1,551,267.20	1,551,267.20



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".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department REVENUE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,576,920,655.00			1,576,920,655.00
BUILDING USE I	707,543.49		707,543.49	
BUILDING USE II	4,343.12		4,343.12	
BUILDING USE III	53,291.51		53,291.51	
RETIREMENT/GROUP INSURANCE	18,896,336.18		18,896,336.18	
OASDHI	3,903,120.99		3,903,120.99	
BUILDING RENTAL	1,382,762.99		1,382,762.99	
WORKER'S COMPENSATION	126,279.70		126,279.70	
UNEMPLOYMENT COMPENSATION	358,246.00		358,246.00	
INSURANCE	1,329.82		1,329.82	
COMM. OF ADMIN.	10,194.93	3,801.88	13,996.81	
BUDGET AND PLANNING	67,676.42	5,111.56	72,787.98	
ACCOUNTING	110,888.96	11,803.44	122,692.40	
PERSONNEL	147,300.13	4,140.17	151,440.30	
PURCHASING	67,632.76	830.99	68,463.75	
GENERAL SERVICES	18,411.59	362.25	18,773.84	
TREASURER	39,884.96	444.53	40,329.49	
SECRETARY OF STATE	22,523.74	140.39	22,664.13	
SECURITY	371,535.31	3,564.38	375,099.69	
REVENUE		24,110.86	24,110.86	
Total Allocated Additions:	<u>26,289,302.60</u>	<u>54,310.45</u>	<u>26,343,613.05</u>	<u>26,343,613.05</u>
Capital Outlay - Departmental	(2,075,283.00)			
Capital Outlay - G & A	(95,806.00)			
Refunds	(1,139,754,146.00)			
GR Cost Reimbursement	(148,207.00)			
Total Departmental Cost Adjustments:	<u>(1,142,073,442.00)</u>			<u>(1,142,073,442.00)</u>
Total To Be Allocated:	<u><u>461,136,515.60</u></u>	<u><u>54,310.45</u></u>	<u><u>461,190,826.05</u></u>	



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department REVENUE

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	38,969,988.00	0.00	135,563.00	38,834,425.00
Other Expense & Cost				
Departmental Expenditures	374,225,109.00	0.00	4,365.00	374,220,744.00
General and Administrative	23,971,412.00	0.00	83,388.00	23,888,024.00
Refunds	1,139,754,146.00	0.00	0.00	1,139,754,146.00
Departmental Totals				
Total Expenditures	1,576,920,655.00	0.00	223,316.00	1,576,697,339.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(2,075,283.00)	0.00	0.00	(2,075,283.00)
Capital Outlay - G & A	(95,806.00)	0.00	(333.00)	(95,473.00)
Refunds	(1,139,754,146.00)	0.00	0.00	(1,139,754,146.00)
GR Cost Reimbursement	(148,207.00)	0.00	(148,207.00)	0.00
Functional Cost	434,847,213.00	0.00	74,776.00	434,772,437.00
Allocation Step 1				
Inbound- All Others	26,289,302.60	26,289,302.60	0.00	0.00
Reallocate Admin Costs		(26,289,302.60)	4,521.76	26,284,780.84
1st Allocation	461,136,515.60	0.00	79,297.76	461,057,217.84
Allocation Step 2				
Inbound- All Others	54,310.45	54,310.45	0.00	0.00
Reallocate Admin Costs		(54,310.45)	9.34	54,301.11
2nd Allocation	54,310.45	0.00	9.34	54,301.11
Total For 27 REVENUE				
Total Allocated	461,190,826.05	0.00	79,307.10	461,111,518.95

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	2,456	0.0219	17.37		17.37		17.37
INFORMATION TECHNOLOGY SERVICES	10,645	0.0950	75.30		75.30		75.30
BUDGET AND PLANNING	2,456	0.0219	17.37		17.37		17.37
ACCOUNTING	167,818	1.4969	1,187.04		1,187.04		1,187.04
FACILITIES MANAGEMENT	20,470	0.1826	144.79		144.79		144.79
DESIGN AND CONSTRUCTION	835	0.0074	5.91		5.91		5.91
PERSONNEL	4,094	0.0365	28.96		28.96		28.96
PURCHASING	2,467	0.0220	17.45		17.45		17.45
GENERAL SERVICES	37,226	0.3321	263.31		263.31		263.31
TREASURER	1,638	0.0146	11.59		11.59		11.59
SECRETARY OF STATE	26,280	0.2344	185.89		185.89		185.89
REVENUE	3,408,679	30.4059	24,110.86		24,110.86		24,110.86
LEGISLATURE	47,491	0.4236	335.92		335.92	0.06	335.98
JUDICIARY	259,542	2.3151	1,835.84		1,835.84	0.32	1,836.16
GOVERNOR	4,094	0.0365	28.96		28.96	0.01	28.97
LT. GOVERNOR	819	0.0073	5.79		5.79		5.79
AUDITOR	9,881	0.0881	69.89		69.89	0.01	69.90
ATTORNEY GENERAL	20,957	0.1869	148.24		148.24	0.03	148.27
AGRICULTURE	15,663	0.1397	110.79		110.79	0.02	110.81
CONSERVATION	97,769	0.8721	691.56		691.56	0.12	691.68
ECONOMIC DEVELOPMENT	26,776	0.2388	189.40		189.40	0.03	189.43
EDUCATION	1,117,998	9.9726	7,908.02		7,908.02	1.39	7,909.41
HIGHER EDUCATION	1,259,296	11.2329	8,907.48		8,907.48	1.56	8,909.04
HEALTH	337,896	3.0140	2,390.07		2,390.07	0.42	2,390.49
HIGHWAYS	267,601	2.3870	1,892.84		1,892.84	0.33	1,893.17
LABOR	26,555	0.2369	187.83		187.83	0.03	187.86
MENTAL HEALTH	820,194	7.3161	5,801.54		5,801.54	1.02	5,802.56
NATURAL RESOURCES	115,359	1.0290	815.98		815.98	0.14	816.12
PUBLIC SAFETY	284,197	2.5350	2,010.23		2,010.23	0.35	2,010.58
SOCIAL SERVICES	1,994,416	17.7902	14,107.26		14,107.26	2.48	14,109.74
CORRECTIONS	813,079	7.2527	5,751.21		5,751.21	1.01	5,752.22
ALL OTHER	6,089	0.0543	43.07		43.07	0.01	43.08
SubTotal	11,210,736	100.0000	79,297.76		79,297.76	9.34	79,307.10



All Monetary Values Are \$ Dollars

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**Schedule .4 - Detail Activity Allocations
For Department REVENUE**

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	11,210,736	100.0000	79,297.76		79,297.76	9.34	79,307.10

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	461,057,217.84		461,057,217.84	54,301.11	461,111,518.95
SubTotal	100	100.0000	461,057,217.84		461,057,217.84	54,301.11	461,111,518.95
TOTAL	100	100.0000	461,057,217.84		461,057,217.84	54,301.11	461,111,518.95

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	17.37	17.37	0.00
INFORMATION TECHNOLOGY	75.30	75.30	0.00
BUDGET AND PLANNING	17.37	17.37	0.00
ACCOUNTING	1,187.04	1,187.04	0.00
FACILITIES MANAGEMENT	144.79	144.79	0.00
DESIGN AND CONSTRUCTION	5.91	5.91	0.00
PERSONNEL	28.96	28.96	0.00
PURCHASING	17.45	17.45	0.00
GENERAL SERVICES	263.31	263.31	0.00
TREASURER	11.59	11.59	0.00
SECRETARY OF STATE	185.89	185.89	0.00
REVENUE	24,110.86	24,110.86	0.00
LEGISLATURE	335.98	335.98	0.00
JUDICIARY	1,836.16	1,836.16	0.00
GOVERNOR	28.97	28.97	0.00
LT. GOVERNOR	5.79	5.79	0.00
AUDITOR	69.90	69.90	0.00
ATTORNEY GENERAL	148.27	148.27	0.00
AGRICULTURE	110.81	110.81	0.00
CONSERVATION	691.68	691.68	0.00
ECONOMIC DEVELOPMENT	189.43	189.43	0.00
EDUCATION	7,909.41	7,909.41	0.00
HIGHER EDUCATION	8,909.04	8,909.04	0.00
HEALTH	2,390.49	2,390.49	0.00
HIGHWAYS	1,893.17	1,893.17	0.00
LABOR	187.86	187.86	0.00
MENTAL HEALTH	5,802.56	5,802.56	0.00
NATURAL RESOURCES	816.12	816.12	0.00
PUBLIC SAFETY	2,010.58	2,010.58	0.00
SOCIAL SERVICES	14,109.74	14,109.74	0.00
CORRECTIONS	5,752.22	5,752.22	0.00
ALL OTHER	461,111,562.03	43.08	461,111,518.95

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00
Total	<u>461,190,826.05</u>	<u>79,307.10</u>	<u>461,111,518.95</u>



All Monetary Values Are \$ Dollars

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