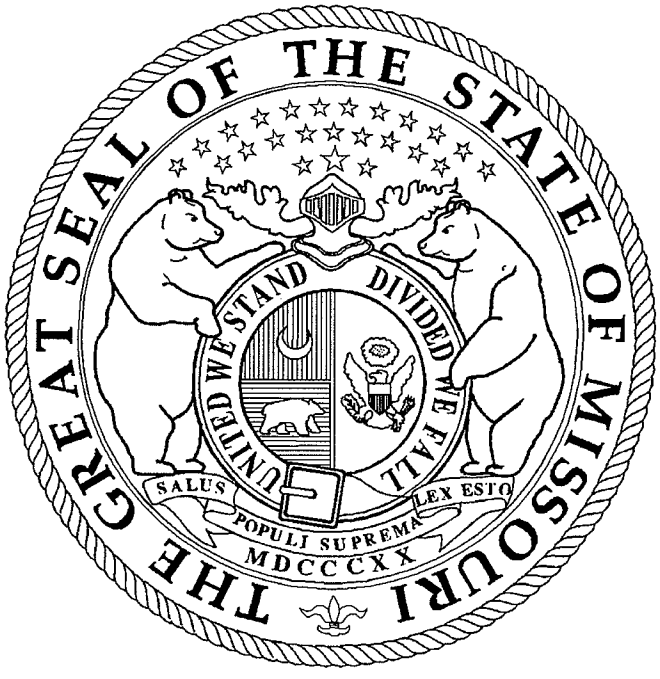
STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2003

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 2003 proposal to establish cost allocations or billings for fiscal year 2005 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 March 31, 2005

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2003

Table of Contents

Scope of Plan i

Fixed Costs for Use in Fiscal Year 2005 ..... Page 1

Calculation of Roll-Forward Adjustments ..... Page 3

Actual Cost Allocations for Fiscal Year 2003 ..... Tab I

Carry-Forward Allocations for Fiscal Year 2003 ..... 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 2005.

The fixed allocations for the Fiscal Year 2005 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2001 allocations from the Actual Fiscal Year 2003 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2003 allocations.

The cost pools included in this plan are as follows:

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

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

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

STATE OF MISSOURI
FIXED COSTS FOR USE IN FY 2005
BASED ON FY 2003 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING USE (1)	FACILITIES MANAGEMENT	BUILDING RENTAL	INSURANCE (2)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL
LEGISLATURE	594,662	2,024,790	(4,583)	578	66,826	-	5,216
JUDICIARY	426,617	407,995	(156,572)	2,976	606,624	34,377	20,062
GOVERNOR	138,534	306,646	-	18	4,958	32,155	385
LT GOVERNOR	32,212	31,391	-	6	-	(2,622)	147
AUDITOR	214,107	18,561	-	109	4,262	(1,304)	854
ATTORNEY GENERAL	252,307	620,431	-	281	(14,797)	(974)	3,988
AGRICULTURE	85,080	504,380	(219,964)	(80)	(66,182)	41,716	15,510
INSURANCE	417,596	-	-	704	78,814	18,181	3,997
CONSERVATION	-	-	-	1,374	-	7,972	61,425
ECONOMIC DEVELOPMENT	644,325	318,855	(607,957)	999	272,951	84,994	15,984
EDUCATION	238,729	1,161,693	(793,552)	2,041	665,123	86,496	361,799
HIGHER ED	-	-	(132,895)	29,615	1,623,911	39,209	(6,917)
HEALTH	1,263,959	859,232	(307,033)	2,030	252,705	94,796	323,095
HIGHWAYS	255,910	-	-	4,923	-	71,276	551,524
LABOR	211,553	307,193	(769,111)	841	390,266	12,287	28,731
MENTAL HEALTH	103,673	657,861	(506,376)	5,877	6,752,781	74,624	19,519
NATURAL RESOURCES	251,846	1,421,975	-	1,783	850,675	58,725	152,005
PUBLIC SAFETY	499,596	4,484	(811,882)	86,032	1,332,185	84,652	60,643
SOCIAL SERVICES	3,421,068	1,473,900	(1,109,750)	8,106	1,168,183	179,665	84,861
CORRECTIONS	551,942	-	(754,600)	9,311	4,759,857	61,190	196,617
TOTAL	9,603,716	10,119,387	(6,174,275)	157,524	18,749,142	977,415	1,899,445

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

STATE OF MISSOURI
FIXED COSTS FOR USE IN FY 2005
BASED ON FY 2003 ACTUAL COSTS WITH CARRY-FORWARD

	PERSONNEL	PURCHASING	GENERAL SERVICES (3)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	INFORMATION SERVICES (4)	TOTAL FIXED FY 05
LEGISLATURE	-	-	12,820	585	19,155	294,633	854	31,847	3,047,383
JUDICIARY	-	-	40,008	2,880	562,910	38,884	4,433	151,297	2,142,491
GOVERNOR	-	(40)	875	33	4,906	29,014	105	39,813	557,402
LT GOVERNOR	-	2	3,854	14	3,078	4,974	10	12,018	85,084
AUDITOR	-	1,457	569	117	95,812	59,408	193	6,701	400,846
ATTORNEY GENERAL	-	767	3,363	356	744,373	83,606	372	21,005	1,715,078
AGRICULTURE	35,147	3,238	16,668	702	50,904	59,815	317	48,605	575,856
INSURANCE	12,926	2,722	8,568	255	141,076	75,710	-	15,514	776,063
CONSERVATION	-	18,973	16,305	2,867	18,924	-	2,037	195,253	325,130
ECONOMIC DEVELOPMENT	116,858	52,539	32,380	1,506	24,515	84,952	480	87,053	1,130,434
EDUCATION	-	385,152	62,405	11,802	138,542	190,231	25,009	912,568	3,448,038
HIGHER ED	-	48,229	214,310	169	31,647	-	25,022	(7,222)	1,865,078
HEALTH	310,331	213,598	150,517	8,815	400,072	45,447	3,158	705,138	4,325,860
HIGHWAYS	-	-	106,890	20,327	27,873	315,003	3,703	1,520,351	2,877,780
LABOR	101,754	(4,459)	9,833	1,554	330,134	-	1,346	98,658	720,580
MENTAL HEALTH	866,483	254,094	40,518	7,649	93,921	-	13,470	373,062	8,757,156
NATURAL RESOURCES	192,639	31,456	61,305	5,469	181,745	165,111	3,016	406,081	3,783,831
PUBLIC SAFETY	204,736	86,987	74,581	4,339	238,060	38,551	2,129	258,889	2,163,982
SOCIAL SERVICES	743,310	159,658	93,565	26,957	546,095	132,537	30,333	591,861	7,550,349
CORRECTIONS	1,294,043	433,133	142,816	11,347	614,892	-	13,505	707,631	8,041,684
TOTAL	3,878,227	1,687,506	1,092,150	107,743	4,268,634	1,617,876	129,492	6,176,123	54,290,105

54,290,105

Notes:

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

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

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUILDING USE	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	514,703	434,744	79,959	514,703	594,662
JUDICIARY	455,523	484,429	(28,906)	455,523	426,617
GOVERNOR	126,850	115,166	11,684	126,850	138,534
LT GOVERNOR	32,722	33,232	(510)	32,722	32,212
AUDITOR	232,332	250,557	(18,225)	232,332	214,107
ATTORNEY GENERAL	256,444	260,581	(4,137)	256,444	252,307
AGRICULTURE	85,072	85,064	8	85,072	85,080
INSURANCE	478,876	540,156	(61,280)	478,876	417,596
CONSERVATION	-	-	-	-	-
ECONOMIC DEVELOPMENT	879,121	1,113,917	(234,796)	879,121	644,325
EDUCATION	219,576	200,423	19,153	219,576	238,729
HIGHER ED	-	-	-	-	-
HEALTH	563,277	42,651	520,626	743,333	1,263,959
HIGHWAYS	127,955	-	127,955	127,955	255,910
LABOR	213,169	214,786	(1,617)	213,170	211,553
MENTAL HEALTH	101,371	99,069	2,302	101,371	103,673
NATURAL RESOURCES	240,468	229,090	11,378	240,468	251,846
PUBLIC SAFETY	537,367	575,138	(37,771)	537,367	499,596
SOCIAL SERVICES	4,280,791	5,140,516	(859,725)	4,280,793	3,421,068
CORRECTIONS	171,051	181,766	(10,715)	562,657	551,942
TOTAL	9,516,668	10,001,285	(484,617)	10,088,333	9,603,716

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

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

FACILITIES MANAGEMENT	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	1,824,836	1,617,589	207,247	1,817,543	2,024,790
JUDICIARY	367,717	325,969	41,748	366,247	407,995
GOVERNOR	315,712	323,517	(7,805)	314,451	306,646
LT GOVERNOR	28,006	24,509	3,497	27,894	31,391
AUDITOR	16,667	14,706	1,961	16,600	18,561
ATTORNEY GENERAL	559,691	496,714	62,977	557,454	620,431
AGRICULTURE	448,340	390,509	57,831	446,549	504,380
INSURANCE	-	-	-	-	-
CONSERVATION	-	-	-	-	-
ECONOMIC DEVELOPMENT	278,443	236,919	41,524	277,331	318,855
EDUCATION	934,417	703,407	231,010	930,683	1,161,693
HIGHER ED	-	-	-	-	-
HEALTH	598,289	334,955	263,334	595,898	859,232
HIGHWAYS	-	-	-	-	-
LABOR	269,326	230,383	38,943	268,250	307,193
MENTAL HEALTH	587,448	514,687	72,761	585,100	657,861
NATURAL RESOURCES	1,271,105	1,115,156	155,949	1,266,026	1,421,975
PUBLIC SAFETY	3,884	3,268	616	3,868	4,484
SOCIAL SERVICES	1,547,311	1,614,545	(67,234)	1,541,134	1,473,900
CORRECTIONS	-	-	-	-	-
TOTAL	9,051,192	7,946,833	1,104,359	9,015,028	10,119,387

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUILDING RENTAL	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	-	4,583	(4,583)	-	(4,583)
JUDICIARY	-	156,572	(156,572)	-	(156,572)
GOVERNOR	-	-	-	-	-
LT GOVERNOR	-	-	-	-	-
AUDITOR	-	-	-	-	-
ATTORNEY GENERAL	-	-	-	-	-
AGRICULTURE	-	219,964	(219,964)	-	(219,964)
INSURANCE	-	-	-	-	-
CONSERVATION	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	607,957	(607,957)	-	(607,957)
EDUCATION	-	793,552	(793,552)	-	(793,552)
HIGHER ED	-	132,895	(132,895)	-	(132,895)
HEALTH	-	307,033	(307,033)	-	(307,033)
HIGHWAYS	-	-	-	-	-
LABOR	-	769,111	(769,111)	-	(769,111)
MENTAL HEALTH	-	506,376	(506,376)	-	(506,376)
NATURAL RESOURCES	-	-	-	-	-
PUBLIC SAFETY	-	811,882	(811,882)	-	(811,882)
SOCIAL SERVICES	-	1,109,750	(1,109,750)	-	(1,109,750)
CORRECTIONS	-	754,600	(754,600)	-	(754,600)
TOTAL	-	6,174,275	(6,174,275)	-	(6,174,275)

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INSURANCE	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	468	358	110	468	578
JUDICIARY	2,497	2,018	479	2,497	2,976
GOVERNOR	21	24	(3)	21	18
LT GOVERNOR	5	4	1	5	6
AUDITOR	95	81	14	95	109
ATTORNEY GENERAL	248	215	33	248	281
AGRICULTURE	355	790	(435)	355	(80)
INSURANCE	403	102	301	403	704
CONSERVATION	1,161	948	213	1,161	1,374
ECONOMIC DEVELOPMENT	877	755	122	877	999
EDUCATION	1,596	1,151	445	1,596	2,041
HIGHER ED	23,680	17,745	5,935	23,680	29,615
HEALTH	1,330	630	700	1,330	2,030
HIGHWAYS	4,148	3,373	775	4,148	4,923
LABOR	685	529	156	685	841
MENTAL HEALTH	7,379	8,881	(1,502)	7,379	5,877
NATURAL RESOURCES	1,483	1,183	300	1,483	1,783
PUBLIC SAFETY	121,688	157,344	(35,656)	121,688	86,032
SOCIAL SERVICES	6,813	5,520	1,293	6,813	8,106
CORRECTIONS	7,508	5,705	1,803	7,508	9,311
TOTAL	182,440	207,356	(24,916)	182,440	157,524

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

WORKERS' COMP	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	44,986	23,146	21,840	44,986	66,826
JUDICIARY	671,485	736,346	(64,861)	671,485	606,624
GOVERNOR	2,479	-	2,479	2,479	4,958
LT GOVERNOR	-	-	-	-	-
AUDITOR	2,131	-	2,131	2,131	4,262
ATTORNEY GENERAL	4,898	24,593	(19,695)	4,898	(14,797)
AGRICULTURE	17,542	101,266	(83,724)	17,542	(66,182)
INSURANCE	53,150	27,486	25,664	53,150	78,814
CONSERVATION	-	-	-	-	-
ECONOMIC DEVELOPMENT	208,085	143,219	64,866	208,085	272,951
EDUCATION	439,614	214,105	225,509	439,614	665,123
HIGHER ED	1,551,918	1,479,925	71,993	1,551,918	1,623,911
HEALTH	149,499	46,293	103,206	149,499	252,705
HIGHWAYS	-	-	-	-	-
LABOR	281,209	172,152	109,057	281,209	390,266
MENTAL HEALTH	5,491,396	4,230,011	1,261,385	5,491,396	6,752,781
NATURAL RESOURCES	610,509	370,343	240,166	610,509	850,675
PUBLIC SAFETY	1,039,329	746,473	292,856	1,039,329	1,332,185
SOCIAL SERVICES	1,296,568	1,424,953	(128,385)	1,296,568	1,168,183
CORRECTIONS	4,528,930	4,298,003	230,927	4,528,930	4,759,857
TOTAL	16,393,728	14,038,314	2,355,414	16,393,728	18,749,142

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUDGET & PLANNING	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	-	-	-	-	-
JUDICIARY	29,644	24,876	4,768	29,609	34,377
GOVERNOR	39,503	46,805	(7,302)	39,457	32,155
LT GOVERNOR	1,319	5,258	(3,939)	1,317	(2,622)
AUDITOR	1,978	5,258	(3,280)	1,976	(1,304)
ATTORNEY GENERAL	2,143	5,258	(3,115)	2,141	(974)
AGRICULTURE	37,293	32,827	4,466	37,250	41,716
INSURANCE	12,431	6,667	5,764	12,417	18,181
CONSERVATION	9,826	11,669	(1,843)	9,815	7,972
ECONOMIC DEVELOPMENT	74,983	64,885	10,098	74,896	84,994
EDUCATION	86,062	85,529	533	85,963	86,496
HIGHER ED	48,933	58,601	(9,668)	48,877	39,209
HEALTH	79,566	64,244	15,322	79,474	94,796
HIGHWAYS	59,716	48,087	11,629	59,647	71,276
LABOR	27,830	43,341	(15,511)	27,798	12,287
MENTAL HEALTH	87,051	99,378	(12,327)	86,951	74,624
NATURAL RESOURCES	50,549	42,315	8,234	50,491	58,725
PUBLIC SAFETY	88,733	92,711	(3,978)	88,630	84,652
SOCIAL SERVICES	172,256	164,648	7,608	172,057	179,665
CORRECTIONS	59,353	57,448	1,905	59,285	61,190
TOTAL	969,169	959,805	9,364	968,051	977,415

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

ACCOUNTING & PAYROLL	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	19,797	34,360	(14,563)	19,779	5,216
JUDICIARY	81,994	143,852	(61,858)	81,920	20,062
GOVERNOR	1,404	2,422	(1,018)	1,403	385
LT GOVERNOR	289	431	(142)	289	147
AUDITOR	4,051	7,244	(3,193)	4,047	854
ATTORNEY GENERAL	13,527	23,053	(9,526)	13,514	3,988
AGRICULTURE	26,857	38,180	(11,323)	26,833	15,510
INSURANCE	8,740	13,475	(4,735)	8,732	3,997
CONSERVATION	107,771	154,019	(46,248)	107,673	61,425
ECONOMIC DEVELOPMENT	61,341	106,642	(45,301)	61,285	15,984
EDUCATION	482,687	603,137	(120,450)	482,249	361,799
HIGHER ED	7,482	21,874	(14,392)	7,475	(6,917)
HEALTH	235,044	146,780	88,264	234,831	323,095
HIGHWAYS	590,921	629,780	(38,859)	590,383	551,524
LABOR	60,124	91,462	(31,338)	60,069	28,731
MENTAL HEALTH	235,947	452,161	(216,214)	235,733	19,519
NATURAL RESOURCES	158,607	165,065	(6,458)	158,463	152,005
PUBLIC SAFETY	140,613	220,455	(79,842)	140,485	60,643
SOCIAL SERVICES	358,107	631,027	(272,920)	357,781	84,861
CORRECTIONS	311,236	425,572	(114,336)	310,953	196,617
TOTAL	2,906,539	3,910,991	(1,004,452)	2,903,897	1,899,445

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PERSONNEL	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	-	-	-	-	-
JUDICIARY	-	-	-	-	-
GOVERNOR	-	-	-	-	-
LT GOVERNOR	-	-	-	-	-
AUDITOR	-	-	-	-	-
ATTORNEY GENERAL	-	-	-	-	-
AGRICULTURE	39,520	43,853	(4,333)	39,480	35,147
INSURANCE	14,760	16,579	(1,819)	14,745	12,926
CONSERVATION	-	-	-	-	-
ECONOMIC DEVELOPMENT	149,152	181,294	(32,142)	149,000	116,858
EDUCATION	-	-	-	-	-
HIGHER ED	-	-	-	-	-
HEALTH	228,548	146,533	82,015	228,316	310,331
HIGHWAYS	-	-	-	-	-
LABOR	118,321	134,768	(16,447)	118,201	101,754
MENTAL HEALTH	1,067,510	1,267,453	(199,943)	1,066,426	866,483
NATURAL RESOURCES	211,407	229,960	(18,553)	211,192	192,639
PUBLIC SAFETY	226,286	247,607	(21,321)	226,057	204,736
SOCIAL SERVICES	1,043,346	1,342,323	(298,977)	1,042,287	743,310
CORRECTIONS	1,318,317	1,341,253	(22,936)	1,316,979	1,294,043
TOTAL	4,417,167	4,951,623	(534,456)	4,412,683	3,878,227

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PURCHASING	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	-	-	-	-	-
JUDICIARY	-	-	-	-	-
GOVERNOR	106	252	(146)	106	(40)
LT GOVERNOR	1	-	1	1	2
AUDITOR	2,490	3,522	(1,032)	2,489	1,457
ATTORNEY GENERAL	4,157	7,546	(3,389)	4,156	767
AGRICULTURE	6,022	8,805	(2,783)	6,021	3,238
INSURANCE	4,254	5,786	(1,532)	4,254	2,722
CONSERVATION	54,394	89,804	(35,410)	54,383	18,973
ECONOMIC DEVELOPMENT	83,380	114,205	(30,825)	83,364	52,539
EDUCATION	311,841	238,471	73,370	311,782	385,152
HIGHER ED	43,488	38,739	4,749	43,480	48,229
HEALTH	185,552	157,471	28,081	185,517	213,598
HIGHWAYS	-	-	-	-	-
LABOR	14,122	32,701	(18,579)	14,120	(4,459)
MENTAL HEALTH	208,947	163,761	45,186	208,908	254,094
NATURAL RESOURCES	47,680	63,894	(16,214)	47,670	31,456
PUBLIC SAFETY	115,700	144,391	(28,691)	115,678	86,987
SOCIAL SERVICES	375,690	591,650	(215,960)	375,618	159,658
CORRECTIONS	491,182	549,138	(57,956)	491,089	433,133
TOTAL	1,949,006	2,210,136	(261,130)	1,948,636	1,687,506

GENERAL SERVICES	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	12,176	11,543	633	12,187	12,820
JUDICIARY	39,438	38,874	564	39,444	40,008
GOVERNOR	1,009	1,144	(135)	1,010	875
LT GOVERNOR	3,482	3,115	367	3,487	3,854
AUDITOR	2,083	3,599	(1,516)	2,085	569
ATTORNEY GENERAL	3,442	3,521	(79)	3,442	3,363
AGRICULTURE	18,231	19,796	(1,565)	18,233	16,668
INSURANCE	7,669	6,773	896	7,672	8,568
CONSERVATION	16,524	16,745	(221)	16,526	16,305
ECONOMIC DEVELOPMENT	41,404	50,437	(9,033)	41,413	32,380
EDUCATION	50,762	39,126	11,636	50,769	62,405
HIGHER ED	199,330	184,376	14,954	199,356	214,310
HEALTH	91,827	33,149	58,678	91,839	150,517
HIGHWAYS	83,631	60,383	23,248	83,642	106,890
LABOR	9,587	9,343	244	9,589	9,833
MENTAL HEALTH	90,377	140,247	(49,870)	90,388	40,518
NATURAL RESOURCES	47,483	33,667	13,816	47,489	61,305
PUBLIC SAFETY	63,306	52,047	11,259	63,322	74,581
SOCIAL SERVICES	109,622	125,693	(16,071)	109,636	93,565
CORRECTIONS	124,309	105,817	18,492	124,324	142,816
TOTAL	1,015,692	939,395	76,297	1,015,853	1,092,150

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

TREASURER DISBURSEMENTS	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	483	381	102	483	585
JUDICIARY	2,068	1,256	812	2,068	2,880
GOVERNOR	33	33	-	33	33
LT GOVERNOR	7	-	7	7	14
AUDITOR	100	83	17	100	117
ATTORNEY GENERAL	327	298	29	327	356
AGRICULTURE	632	562	70	632	702
INSURANCE	210	165	45	210	255
CONSERVATION	2,533	2,199	334	2,533	2,867
ECONOMIC DEVELOPMENT	1,464	1,422	42	1,464	1,506
EDUCATION	11,051	10,300	751	11,051	11,802
HIGHER ED	175	181	(6)	175	169
HEALTH	5,557	2,298	3,259	5,556	8,815
HIGHWAYS	14,694	9,061	5,633	14,694	20,327
LABOR	1,422	1,290	132	1,422	1,554
MENTAL HEALTH	5,916	4,183	1,733	5,916	7,649
NATURAL RESOURCES	3,892	2,315	1,577	3,892	5,469
PUBLIC SAFETY	3,434	2,529	905	3,434	4,339
SOCIAL SERVICES	29,037	31,117	(2,080)	29,037	26,957
CORRECTIONS	7,715	4,083	3,632	7,715	11,347
TOTAL	90,750	73,756	16,994	90,749	107,743

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

RECORDS MANAGEMENT	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	19,895	20,635	(740)	19,895	19,155
JUDICIARY	470,287	377,663	92,624	470,286	562,910
GOVERNOR	2,693	480	2,213	2,693	4,906
LT GOVERNOR	2,979	2,880	99	2,979	3,078
AUDITOR	72,620	49,428	23,192	72,620	95,812
ATTORNEY GENERAL	631,321	518,267	113,054	631,319	744,373
AGRICULTURE	42,728	34,551	8,177	42,727	50,904
INSURANCE	139,160	137,244	1,916	139,160	141,076
CONSERVATION	17,140	15,356	1,784	17,140	18,924
ECONOMIC DEVELOPMENT	159,340	294,165	(134,825)	159,340	24,515
EDUCATION	132,855	127,168	5,687	132,855	138,542
HIGHER ED	29,260	26,873	2,387	29,260	31,647
HEALTH	340,881	281,689	59,192	340,880	400,072
HIGHWAYS	13,937	-	13,937	13,936	27,873
LABOR	307,111	284,087	23,024	307,110	330,134
MENTAL HEALTH	88,230	82,539	5,691	88,230	93,921
NATURAL RESOURCES	164,054	146,362	17,692	164,053	181,745
PUBLIC SAFETY	206,128	174,196	31,932	206,128	238,060
SOCIAL SERVICES	723,653	901,209	(177,556)	723,651	546,095
CORRECTIONS	548,825	482,756	66,069	548,823	614,892
TOTAL	4,113,097	3,957,548	155,549	4,113,085	4,268,634

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

SECURITY	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	231,748	168,863	62,885	231,748	294,633
JUDICIARY	28,426	17,968	10,458	28,426	38,884
GOVERNOR	18,161	7,308	10,853	18,161	29,014
LT GOVERNOR	3,553	2,132	1,421	3,553	4,974
AUDITOR	45,007	30,606	14,401	45,007	59,408
ATTORNEY GENERAL	63,958	44,310	19,648	63,958	83,606
AGRICULTURE	48,560	37,305	11,255	48,560	59,815
INSURANCE	60,010	44,310	15,700	60,010	75,710
CONSERVATION	-	-	-	-	-
ECONOMIC DEVELOPMENT	84,882	84,812	70	84,882	84,952
EDUCATION	145,287	100,343	44,944	145,287	190,231
HIGHER ED	-	-	-	-	-
HEALTH	30,794	16,141	14,653	30,794	45,447
HIGHWAYS	237,670	160,337	77,333	237,670	315,003
LABOR	-	-	-	-	-
MENTAL HEALTH	-	-	-	-	-
NATURAL RESOURCES	138,970	112,829	26,141	138,970	165,111
PUBLIC SAFETY	28,031	17,511	10,520	28,031	38,551
SOCIAL SERVICES	109,360	86,183	23,177	109,360	132,537
CORRECTIONS	-	-	-	-	-
TOTAL	1,274,417	930,958	343,459	1,274,417	1,617,876

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

REVENUE CASHIER	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	798	742	56	798	854
JUDICIARY	3,900	3,367	533	3,900	4,433
GOVERNOR	74	43	31	74	105
LT GOVERNOR	12	14	(2)	12	10
AUDITOR	168	143	25	168	193
ATTORNEY GENERAL	343	314	29	343	372
AGRICULTURE	358	399	(41)	358	317
INSURANCE	-	-	-	-	-
CONSERVATION	1,596	1,155	441	1,596	2,037
ECONOMIC DEVELOPMENT	668	856	(188)	668	480
EDUCATION	19,859	14,709	5,150	19,859	25,009
HIGHER ED	25,365	25,708	(343)	25,365	25,022
HEALTH	2,285	1,412	873	2,285	3,158
HIGHWAYS	6,595	9,487	(2,892)	6,595	3,703
LABOR	1,023	700	323	1,023	1,346
MENTAL HEALTH	12,256	11,042	1,214	12,256	13,470
NATURAL RESOURCES	2,528	2,040	488	2,528	3,016
PUBLIC SAFETY	2,955	3,781	(826)	2,955	2,129
SOCIAL SERVICES	26,901	23,469	3,432	26,901	30,333
CORRECTIONS	12,017	10,529	1,488	12,017	13,505
TOTAL	119,701	109,910	9,791	119,701	129,492

INFORMATION SERVICES	2003 CARRY-FORWARD	2001 ACTUAL	CARRY-FORWARD ADJUSTMENT	2003 ACTUAL	FIXED FY 05
LEGISLATURE	40,400	48,996	(8,596)	40,443	31,847
JUDICIARY	173,159	195,204	(22,045)	173,342	151,297
GOVERNOR	40,852	3,840	37,012	2,801	39,813
LT GOVERNOR	12,071	637	11,434	584	12,018
AUDITOR	8,400	10,108	(1,708)	8,409	6,701
ATTORNEY GENERAL	27,393	33,810	(6,417)	27,422	21,005
AGRICULTURE	52,882	57,215	(4,333)	52,938	48,605
INSURANCE	17,573	19,651	(2,078)	17,592	15,514
CONSERVATION	212,083	229,138	(17,055)	212,308	195,253
ECONOMIC DEVELOPMENT	122,580	158,236	(35,656)	122,709	87,053
EDUCATION	925,266	938,942	(13,676)	926,244	912,568
HIGHER ED	14,616	36,469	(21,853)	14,631	(7,222)
HEALTH	465,220	225,794	239,426	465,712	705,138
HIGHWAYS	1,230,255	941,460	288,795	1,231,556	1,520,351
LABOR	119,092	139,652	(20,560)	119,218	98,658
MENTAL HEALTH	495,328	618,117	(122,789)	495,851	373,062
NATURAL RESOURCES	325,864	245,991	79,873	326,208	406,081
PUBLIC SAFETY	287,484	316,383	(28,899)	287,788	258,889
SOCIAL SERVICES	750,250	909,431	(159,181)	751,042	591,861
CORRECTIONS	645,919	584,890	61,029	646,602	707,631
TOTAL	5,966,687	5,713,964	252,723	5,923,400	6,176,123

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS

	SCHEDULE
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
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
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 - Section II	15.4.3
Detail Activity Allocation - General Government	15.4.4
Cost Allocation Summary	15.5

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

	SCHEDULE
INFORMATION 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 - Systems Development - SAM II	16.4.2
Detail Activity Allocation - Section II	16.4.3
Detail Activity Allocation - Other	16.4.4
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 - Washington Office	17.4.2
Detail Activity Allocation - General Government	17.4.3
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
Detail Activity Allocation - Other	19.4.4
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)

	SCHEDULE
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 Service	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 - Forms Management	23.4.2
Detail Activity Allocation - Mail Services	23.4.3
Detail Activity Allocation - Section II	23.4.4
Detail Activity Allocation - Other	23.4.5
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)

	SCHEDULE
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

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

Fiscal Year 2003 SWCAP
2003 Version 2.0002-1
Detail

Grantee Departments	BUILDING USE I	BUILDING USE II	BUILDING USE III	BUILDING USE IV	BUILDING USE V	EQUIPMENT USE	RETIREMENT/GROUP
LEGISLATURE	514,703.04	0.00	0.00	0.00	0.00	0.00	0.00
JUDICIARY	44,172.86	66,633.11	0.00	0.00	0.00	0.00	0.00
GOVERNOR	33,087.83	10,646.33	5,728.91	0.00	0.00	0.00	0.00
LT. GOVERNOR	7,899.31	2,640.09	1,524.69	0.00	0.00	0.00	0.00
AUDITOR	61,953.75	0.00	4,559.74	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	56,500.93	23,737.00	0.00	0.00	0.00	0.00	0.00
AGRICULTURE	0.00	0.00	43,287.00	0.00	41,785.00	0.00	0.00
INSURANCE	137,600.97	3,037.65	2,910.98	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	234,489.90	8,751.10	2,937.23	46,526.00	0.00	0.00	0.00
EDUCATION	0.00	128,787.12	18,921.44	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	9,823.53	89,754.03	32,172.49	31,178.89	47,193.81	0.00	0.00
HIGHWAYS	39,668.41	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	28,986.23	7,699.33	0.00	0.00	0.00	0.00
MENTAL HEALTH	0.00	0.00	0.00	101,371.00	0.00	0.00	0.00
NATURAL RESOURCES	62,137.16	109,023.38	69,307.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY	73,309.79	149,649.67	17,200.69	0.00	0.00	0.00	0.00
SOCIAL SERVICES	113,301.37	316,680.72	283,086.37	194,448.11	0.00	0.00	0.00
CORRECTIONS	0.00	27,707.85	0.00	0.00	102,643.19	0.00	0.00
ALL OTHER	30,980.39	997.56	1,395.84	0.00	0.00	0.00	0.00
SubTotal	1,419,629.24	967,031.84	490,731.71	373,524.00	191,622.00	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	1,419,629.24	967,031.84	490,731.71	373,524.00	191,622.00	0.00	0.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

Fiscal Year 2003 SWCAP
2003 Version 2.0002-1
Detail

Grantee Departments	OASDHI	BUILDING RENTAL	WORKER'S	UNEMPLOYMENT	INSURANCE	BOARD OF PUBLIC	BOARD OF PUBLIC
LEGISLATURE	0.00	0.00	44,986.18	0.00	468.54	0.00	0.00
JUDICIARY	0.00	0.00	671,485.43	0.00	2,497.49	344,717.36	0.00
GOVERNOR	0.00	0.00	2,478.81	0.00	20.76	77,387.33	0.00
LT. GOVERNOR	0.00	0.00	0.00	0.00	5.50	20,657.82	0.00
AUDITOR	0.00	0.00	2,130.77	0.00	94.65	165,818.99	0.00
ATTORNEY GENERAL	0.00	0.00	4,897.79	0.00	247.68	176,206.42	0.00
AGRICULTURE	0.00	0.00	17,541.67	0.00	355.27	0.00	0.00
INSURANCE	0.00	0.00	53,149.84	0.00	402.62	335,326.45	0.00
CONSERVATION	0.00	0.00	0.00	0.00	1,160.84	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	0.00	208,084.62	0.00	877.05	586,416.64	0.00
EDUCATION	0.00	0.00	439,614.61	0.00	1,595.93	26,749.93	45,117.20
HIGHER EDUCATION	0.00	0.00	1,551,917.77	0.00	23,680.28	0.00	0.00
HEALTH	0.00	0.00	149,498.93	0.00	1,330.36	361,877.87	171,332.04
HIGHWAYS	0.00	0.00	0.00	0.00	4,148.12	88,286.83	0.00
LABOR	0.00	0.00	281,209.36	0.00	684.76	149,956.35	26,527.70
MENTAL HEALTH	0.00	0.00	5,491,396.35	0.00	7,378.69	0.00	0.00
NATURAL RESOURCES	0.00	0.00	610,508.73	0.00	1,482.68	0.00	0.00
PUBLIC SAFETY	0.00	0.00	1,039,329.06	0.00	121,688.12	274,526.34	22,680.61
SOCIAL SERVICES	0.00	0.00	1,296,568.40	0.00	6,813.10	3,132,373.52	240,902.62
CORRECTIONS	0.00	0.00	4,528,930.10	0.00	7,507.72	143,342.82	288,963.53
ALL OTHER	0.00	0.00	0.00	0.00	0.00	57,256.38	0.00
SubTotal	0.00	0.00	16,393,728.42	0.00	182,440.16	5,940,901.05	795,523.70
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	16,393,728.42	0.00	182,440.16	5,940,901.05	795,523.70

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

Grantee Departments	COMM. OF ADMIN.	INFORMATION SERVICES	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAGEMENT	DESIGN AND	PERSONNEL
LEGISLATURE	0.00	40,442.82	0.00	19,779.32	1,817,542.97	0.00	0.00
JUDICIARY	0.00	173,341.71	29,609.34	81,919.82	366,247.35	0.00	0.00
GOVERNOR	49,746.89	2,801.05	39,457.18	1,402.88	314,450.85	0.00	0.00
LT. GOVERNOR	15,017.93	583.94	1,317.43	288.57	27,894.37	0.00	0.00
AUDITOR	0.00	8,409.18	1,976.15	4,047.19	16,600.10	0.00	0.00
ATTORNEY GENERAL	0.00	27,422.19	2,140.83	13,514.51	557,453.91	0.00	0.00
AGRICULTURE	0.00	52,937.99	37,250.47	26,832.55	446,548.56	0.00	39,479.67
INSURANCE	0.00	17,591.48	12,416.82	8,731.76	0.00	0.00	14,745.41
CONSERVATION	0.00	212,307.45	9,814.88	107,672.63	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	122,709.44	74,896.17	61,285.15	277,330.66	0.00	149,000.00
EDUCATION	0.00	926,244.05	85,962.62	482,248.80	930,682.66	0.00	0.00
HIGHER EDUCATION	0.00	14,631.31	48,876.83	7,475.11	0.00	0.00	0.00
HEALTH	0.00	465,712.17	79,474.24	234,830.92	595,897.95	0.00	228,316.05
HIGHWAYS	0.00	1,231,555.73	59,646.85	590,383.07	0.00	0.00	0.00
LABOR	0.00	119,217.85	27,797.87	60,069.15	268,249.76	0.00	118,201.12
MENTAL HEALTH	0.00	495,851.42	86,950.69	235,732.63	585,100.06	0.00	1,066,426.14
NATURAL RESOURCES	0.00	326,208.38	50,490.68	158,462.94	1,266,025.82	0.00	211,192.32
PUBLIC SAFETY	0.00	287,787.60	88,630.43	140,485.27	3,868.19	0.00	226,056.68
SOCIAL SERVICES	0.00	751,042.44	172,057.02	357,781.30	1,541,134.53	0.00	1,042,286.46
CORRECTIONS	0.00	646,601.47	59,284.57	310,953.44	0.00	0.00	1,316,979.08
ALL OTHER	2,049,830.74	60,159,580.50	1,030,703.92	163,089.65	1,640,266.60	11,095,583.24	146,707.88
SubTotal	2,114,595.56	66,082,980.17	1,998,754.99	3,066,986.66	10,655,294.34	11,095,583.24	4,559,390.81
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	2,114,595.56	66,082,980.17	1,998,754.99	3,066,986.66	10,655,294.34	11,095,583.24	4,559,390.81

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

Fiscal Year 2003 SWCAP
2003 Version 2.0002-1
Detail

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0.00	12,186.65	482.53	19,894.51	231,747.98	797.75	2,703,032.29
JUDICIARY	0.00	39,443.93	2,068.16	470,286.02	28,425.64	3,899.49	2,324,747.71
GOVERNOR	106.28	1,010.11	33.42	2,693.40	18,160.83	73.64	559,286.50
LT. GOVERNOR	0.98	3,487.33	6.96	2,979.07	3,553.22	12.27	87,869.48
AUDITOR	2,488.98	2,084.78	100.33	72,620.08	45,007.29	168.19	388,060.17
ATTORNEY GENERAL	4,156.27	3,442.54	327.18	631,319.42	63,957.71	343.94	1,565,668.32
AGRICULTURE	6,020.96	18,233.17	631.61	42,727.32	48,560.47	358.08	822,549.79
INSURANCE	4,253.55	7,672.24	209.88	139,159.64	60,009.71	0.00	797,219.00
CONSERVATION	54,383.19	16,525.92	2,533.07	17,139.89	0.00	1,596.26	423,134.13
ECONOMIC DEVELOPMENT	83,364.35	41,412.68	1,464.06	159,339.81	84,882.13	668.30	2,144,435.29
EDUCATION	311,782.00	50,768.67	11,051.15	132,854.56	145,286.65	19,859.18	3,757,526.57
HIGHER EDUCATION	43,479.98	199,355.89	174.57	29,260.26	0.00	25,364.60	1,944,216.60
HEALTH	185,517.12	91,839.00	5,556.47	340,879.84	30,794.46	2,284.58	3,155,264.75
HIGHWAYS	0.00	83,641.76	14,693.87	13,936.37	237,669.99	6,595.12	2,370,226.12
LABOR	14,119.53	9,588.68	1,422.40	307,110.17	0.00	1,023.31	1,421,863.57
MENTAL HEALTH	208,907.63	90,388.32	5,916.07	88,229.64	0.00	12,256.10	8,475,904.74
NATURAL RESOURCES	47,670.49	47,489.41	3,892.04	164,053.29	138,969.83	2,528.40	3,269,442.55
PUBLIC SAFETY	115,677.64	63,321.76	3,433.63	206,127.62	28,030.85	2,954.43	2,864,758.38
SOCIAL SERVICES	375,618.19	109,635.72	29,036.48	723,650.47	109,359.77	26,901.01	10,822,677.60
CORRECTIONS	491,088.48	124,324.61	7,714.70	548,823.46	0.00	12,016.56	8,616,881.58
ALL OTHER	3,640,770.84	9,057,484.10	3,223,794.81	25,317,044.57	9,080.41	433,106,149.43	550,730,716.86
SubTotal	5,589,406.46	10,073,337.27	3,314,543.39	29,430,129.41	1,283,496.94	433,225,850.64	609,245,482.00
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	5,589,406.46	10,073,337.27	3,314,543.39	29,430,129.41	1,283,496.94	433,225,850.64	609,245,482.00

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0.00	2,703,032.29	0.00	2,703,032.29
JUDICIARY	0.00	2,324,747.71	0.00	2,324,747.71
GOVERNOR	0.00	559,286.50	0.00	559,286.50
LT. GOVERNOR	0.00	87,869.48	0.00	87,869.48
AUDITOR	0.00	388,060.17	0.00	388,060.17
ATTORNEY GENERAL	0.00	1,565,668.32	0.00	1,565,668.32
AGRICULTURE	0.00	822,549.79	0.00	822,549.79
INSURANCE	0.00	797,219.00	0.00	797,219.00
CONSERVATION	0.00	423,134.13	0.00	423,134.13
ECONOMIC DEVELOPMENT	0.00	2,144,435.29	0.00	2,144,435.29
EDUCATION	0.00	3,757,526.57	0.00	3,757,526.57
HIGHER EDUCATION	0.00	1,944,216.60	0.00	1,944,216.60
HEALTH	0.00	3,155,264.75	0.00	3,155,264.75
HIGHWAYS	0.00	2,370,226.12	0.00	2,370,226.12
LABOR	0.00	1,421,863.57	0.00	1,421,863.57
MENTAL HEALTH	0.00	8,475,904.74	0.00	8,475,904.74
NATURAL RESOURCES	0.00	3,269,442.55	0.00	3,269,442.55
PUBLIC SAFETY	0.00	2,864,758.38	0.00	2,864,758.38
SOCIAL SERVICES	0.00	10,822,677.60	0.00	10,822,677.60
CORRECTIONS	0.00	8,616,881.58	0.00	8,616,881.58
ALL OTHER	0.00	550,730,716.86	0.00	550,730,716.86
SubTotal	0.00	609,245,482.00	0.00	609,245,482.00
Direct Billed	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00
Total	0.00	609,245,482.00	0.00	609,245,482.00

© 2005 MAXIMUS, INC.

DRAFT

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:

Building	Construction Cost
Broadway	$ 3,940,904
Capitol	33,099,373
Truman	64,467,297
Supreme Court	2,958,614
Springfield	6,348,630

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

Interest cost related to the Truman Building (Series A 1985 Refunding Bonds and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 1.3.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE I

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,896,018.00			2,896,018.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	2,896,018.00	0.00		2,896,018.00

© MAX INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

	Total	General & Admin	BROADWAY	CAPITOL	TRUMAN
Other Expense & Cost					
Building Use Charges	2,216,296.00	0.00	78,818.00	661,987.00	1,289,346.00
Interest Charges	679,722.00	0.00	0.00	0.00	679,722.00
Departmental Totals					
Total Expenditures	2,896,018.00	0.00	78,818.00	661,987.00	1,969,068.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	2,896,018.00	0.00	78,818.00	661,987.00	1,969,068.00
Allocation Step 1					
1st Allocation	2,896,018.00	0.00	78,818.00	661,987.00	1,969,068.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 01 BUILDING USE I					
Total Allocated	2,896,018.00	0.00	78,818.00	661,987.00	1,969,068.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

	SUPREME COURT	SPRINGFIELD
Other Expense & Cost		
Building Use Charges	59,172.00	126,973.00
Interest Charges	0.00	0.00
Departmental Totals		
Total Expenditures	59,172.00	126,973.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	59,172.00	126,973.00
Allocation Step 1		
1st Allocation	59,172.00	126,973.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 01 BUILDING USE I		
Total Allocated	59,172.00	126,973.00

© MAXI... ,NC.

State of Missouri
Statewide Cost Allocation Plan
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
ATTORNEY GENERAL	41,874	43.7066	34,448.68		34,448.68		34,448.68
SOCIAL SERVICES	53,933	56.2934	44,369.32		44,369.32		44,369.32
SubTotal	95,807	100.0000	78,818.00		78,818.00		78,818.00
TOTAL	95,807	100.0000	78,818.00		78,818.00		78,818.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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.	1,746	0.7725	5,113.90		5,113.90		5,113.90
BUDGET AND PLANNING	7,071	3.1285	20,710.44		20,710.44		20,710.44
DESIGN AND CONSTRUCTION	165	0.0730	483.27		483.27		483.27
TREASURER	1,781	0.7880	5,216.42		5,216.42		5,216.42
SECRETARY OF STATE	2,202	0.9743	6,449.49		6,449.49		6,449.49
LEGISLATURE	175,731	77.7512	514,703.04		514,703.04		514,703.04
GOVERNOR	9,027	3.9939	26,439.41		26,439.41		26,439.41
LT. GOVERNOR	2,697	1.1933	7,899.31		7,899.31		7,899.31
AUDITOR	1,605	0.7101	4,700.93		4,700.93		4,700.93
NATURAL RESOURCES	21,215	9.3865	62,137.16		62,137.16		62,137.16
ALL OTHER	2,777	1.2287	8,133.63		8,133.63		8,133.63
SubTotal	226,017	100.0000	661,987.00		661,987.00		661,987.00
TOTAL	226,017	100.0000	661,987.00		661,987.00		661,987.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© [illegible] MAXI[illegible], INC.

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	15,851	3.0581	60,216.82		60,216.82		60,216.82
INFORMATION SERVICES	49,111	9.4750	186,569.15		186,569.15		186,569.15
ACCOUNTING	14,831	2.8613	56,341.91		56,341.91		56,341.91
FACILITIES MANAGEMENT	12,571	2.4253	47,756.32		47,756.32		47,756.32
DESIGN AND CONSTRUCTION	20,183	3.8939	76,673.78		76,673.78		76,673.78
PERSONNEL	19,131	3.6909	72,677.30		72,677.30		72,677.30
PURCHASING	11,575	2.2332	43,972.60		43,972.60		43,972.60
GENERAL SERVICES	12,790	2.4676	48,588.29		48,588.29		48,588.29
TREASURER	18,027	3.4780	68,483.28		68,483.28		68,483.28
SECURITY	3,161	0.6099	12,008.42		12,008.42		12,008.42
REVENUE	193,279	37.2895	734,252.98		734,252.98		734,252.98
GOVERNOR	1,549	0.2988	5,884.54		5,884.54		5,884.54
AUDITOR	14,211	2.7417	53,986.57		53,986.57		53,986.57
INSURANCE	36,221	6.9881	137,600.97		137,600.97		137,600.97
ECONOMIC DEVELOPMENT	61,441	11.8538	233,409.93		233,409.93		233,409.93
HIGHWAYS	10,442	2.0146	39,668.41		39,668.41		39,668.41
PUBLIC SAFETY	17,934	3.4600	68,129.97		68,129.97		68,129.97
ALL OTHER	6,014	1.1603	22,846.76		22,846.76		22,846.76
SubTotal	518,322	100.0000	1,969,068.00		1,969,068.00		1,969,068.00
TOTAL	518,322	100.0000	1,969,068.00		1,969,068.00		1,969,068.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	35,411	74.6516	44,172.86		44,172.86		44,172.86
ATTORNEY GENERAL	12,024	25.3484	14,999.14		14,999.14		14,999.14
SubTotal	47,435	100.0000	59,172.00		59,172.00		59,172.00
TOTAL	47,435	100.0000	59,172.00		59,172.00		59,172.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	5,309	6.4786	8,226.04		8,226.04		8,226.04
SECRETARY OF STATE	1,407	1.7170	2,180.08		2,180.08		2,180.08
REVENUE	13,210	16.1202	20,468.27		20,468.27		20,468.27
GOVERNOR	493	0.6016	763.88		763.88		763.88
AUDITOR	2,108	2.5724	3,266.25		3,266.25		3,266.25
ATTORNEY GENERAL	4,552	5.5548	7,053.11		7,053.11		7,053.11
ECONOMIC DEVELOPMENT	697	0.8506	1,079.97		1,079.97		1,079.97
HEALTH	6,340	7.7367	9,823.53		9,823.53		9,823.53
PUBLIC SAFETY	3,343	4.0795	5,179.82		5,179.82		5,179.82
SOCIAL SERVICES	44,488	54.2886	68,932.05		68,932.05		68,932.05
SubTotal	81,947	100.0000	126,973.00		126,973.00		126,973.00
TOTAL	81,947	100.0000	126,973.00		126,973.00		126,973.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE I

Receiving Department	Total	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
COMM. OF ADMIN.	65,330.72	0.00	5,113.90	60,216.82	0.00	0.00
INFORMATION SERVICES	186,569.15	0.00	0.00	186,569.15	0.00	0.00
BUDGET AND PLANNING	20,710.44	0.00	20,710.44	0.00	0.00	0.00
ACCOUNTING	56,341.91	0.00	0.00	56,341.91	0.00	0.00
FACILITIES MANAGEMENT	55,982.36	0.00	0.00	47,756.32	0.00	8,226.04
DESIGN AND CONSTRUCTION	77,157.05	0.00	483.27	76,673.78	0.00	0.00
PERSONNEL	72,677.30	0.00	0.00	72,677.30	0.00	0.00
PURCHASING	43,972.60	0.00	0.00	43,972.60	0.00	0.00
GENERAL SERVICES	48,588.29	0.00	0.00	48,588.29	0.00	0.00
TREASURER	73,699.70	0.00	5,216.42	68,483.28	0.00	0.00
SECRETARY OF STATE	8,629.57	0.00	6,449.49	0.00	0.00	2,180.08
SECURITY	12,008.42	0.00	0.00	12,008.42	0.00	0.00
REVENUE	754,721.25	0.00	0.00	734,252.98	0.00	20,468.27
LEGISLATURE	514,703.04	0.00	514,703.04	0.00	0.00	0.00
JUDICIARY	44,172.86	0.00	0.00	0.00	44,172.86	0.00
GOVERNOR	33,087.83	0.00	26,439.41	5,884.54	0.00	763.88
LT. GOVERNOR	7,899.31	0.00	7,899.31	0.00	0.00	0.00
AUDITOR	61,953.75	0.00	4,700.93	53,986.57	0.00	3,266.25
ATTORNEY GENERAL	56,500.93	34,448.68	0.00	0.00	14,999.14	7,053.11
INSURANCE	137,600.97	0.00	0.00	137,600.97	0.00	0.00
ECONOMIC DEVELOPMENT	234,489.90	0.00	0.00	233,409.93	0.00	1,079.97
HEALTH	9,823.53	0.00	0.00	0.00	0.00	9,823.53
HIGHWAYS	39,668.41	0.00	0.00	39,668.41	0.00	0.00
NATURAL RESOURCES	62,137.16	0.00	62,137.16	0.00	0.00	0.00
PUBLIC SAFETY	73,309.79	0.00	0.00	68,129.97	0.00	5,179.82
SOCIAL SERVICES	113,301.37	44,369.32	0.00	0.00	0.00	68,932.05
ALL OTHER	30,980.39	0.00	8,133.63	22,846.76	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	2,896,018.00	78,818.00	661,987.00	1,969,068.00	59,172.00	126,973.00

© MAX..... _, INC.

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:

Building	Construction Cost
Wainwright	$ 17,132,851
Midtown	9,098,147
Jefferson	12,798,371
National Guard Complex	7,118,152
EDP/Health Lab	3,578,379

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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE II

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	994,518.00			994,518.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	994,518.00	0.00		994,518.00

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

	Total	General & Admin	WAINWRIGHT	MIDTOWN	JEFFERSON
Other Expense & Cost					
Building Use Charges	994,518.00	0.00	342,657.00	181,963.00	255,967.00
Departmental Totals					
Total Expenditures	994,518.00	0.00	342,657.00	181,963.00	255,967.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	994,518.00	0.00	342,657.00	181,963.00	255,967.00
Allocation Step 1					
1st Allocation	994,518.00	0.00	342,657.00	181,963.00	255,967.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 02 BUILDING USE II					
Total Allocated	994,518.00	0.00	342,657.00	181,963.00	255,967.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

	NATIONAL GUARD COMPLEX	EDP/HEALTH LAB
Other Expense & Cost		
Building Use Charges	142,363.00	71,568.00
Departmental Totals		
Total Expenditures	142,363.00	71,568.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	142,363.00	71,568.00
Allocation Step 1		
1st Allocation	142,363.00	71,568.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 02 BUILDING USE II		
Total Allocated	142,363.00	71,568.00

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	1,306	0.9073	3,109.07		3,109.07		3,109.07
TREASURER	463	0.3217	1,102.22		1,102.22		1,102.22
SECRETARY OF STATE	1,420	0.9865	3,380.46		3,380.46		3,380.46
REVENUE	1,123	0.7802	2,673.42		2,673.42		2,673.42
JUDICIARY	27,990	19.4460	66,633.11		66,633.11		66,633.11
GOVERNOR	2,615	1.8168	6,225.28		6,225.28		6,225.28
LT. GOVERNOR	1,109	0.7705	2,640.09		2,640.09		2,640.09
ATTORNEY GENERAL	9,971	6.9273	23,737.00		23,737.00		23,737.00
INSURANCE	1,276	0.8865	3,037.65		3,037.65		3,037.65
ECONOMIC DEVELOPMENT	3,676	2.5539	8,751.10		8,751.10		8,751.10
HEALTH	15,513	10.7776	36,930.31		36,930.31		36,930.31
LABOR	12,176	8.4593	28,986.23		28,986.23		28,986.23
PUBLIC SAFETY	2,836	1.9703	6,751.39		6,751.39		6,751.39
SOCIAL SERVICES	50,824	35.3099	120,991.82		120,991.82		120,991.82
CORRECTIONS	11,639	8.0862	27,707.85		27,707.85		27,707.85
SubTotal	143,937	100.0000	342,657.00		342,657.00		342,657.00
TOTAL	143,937	100.0000	342,657.00		342,657.00		342,657.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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
FACILITIES MANAGEMENT	1,920	2.0633	3,754.52		3,754.52		3,754.52
SOCIAL SERVICES	91,133	97.9367	178,208.48		178,208.48		178,208.48
SubTotal	93,053	100.0000	181,963.00		181,963.00		181,963.00
TOTAL	93,053	100.0000	181,963.00		181,963.00		181,963.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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.	1,566	0.8756	2,241.30		2,241.30		2,241.30
FACILITIES MANAGEMENT	2,103	1.1759	3,009.86		3,009.86		3,009.86
GENERAL SERVICES	1,471	0.8225	2,105.33		2,105.33		2,105.33
REVENUE	494	0.2762	707.02		707.02		707.02
GOVERNOR	3,089	1.7272	4,421.05		4,421.05		4,421.05
EDUCATION	89,984	50.3141	128,787.12		128,787.12		128,787.12
HEALTH	2,892	1.6170	4,139.10		4,139.10		4,139.10
NATURAL RESOURCES	76,175	42.5927	109,023.38		109,023.38		109,023.38
PUBLIC SAFETY	374	0.2091	535.28		535.28		535.28
ALL OTHER	697	0.3897	997.56		997.56		997.56
SubTotal	178,845	100.0000	255,967.00		255,967.00		255,967.00
TOTAL	178,845	100.0000	255,967.00		255,967.00		255,967.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	106,763	100.0000	142,363.00		142,363.00		142,363.00
SubTotal	106,763	100.0000	142,363.00		142,363.00		142,363.00
TOTAL	106,763	100.0000	142,363.00		142,363.00		142,363.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

© MAXI INC.

State of Missouri
Statewide Cost Allocation Plan
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 SERVICES	3,633	7.5494	5,402.96		5,402.96		5,402.96
HEALTH	32,736	68.0257	48,684.62		48,684.62		48,684.62
SOCIAL SERVICES	11,754	24.4249	17,480.42		17,480.42		17,480.42
SubTotal	48,123	100.0000	71,568.00		71,568.00		71,568.00
TOTAL	48,123	100.0000	71,568.00		71,568.00		71,568.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE II

Receiving Department	Total	WAINWRIGHT	MIDTOWN	JEFFERSON	NATIONAL GUARD	EDP/HEALTH LAB
COMM. OF ADMIN.	2,241.30	0.00	0.00	2,241.30	0.00	0.00
INFORMATION SERVICES	5,402.96	0.00	0.00	0.00	0.00	5,402.96
FACILITIES MANAGEMENT	9,873.45	3,109.07	3,754.52	3,009.86	0.00	0.00
GENERAL SERVICES	2,105.33	0.00	0.00	2,105.33	0.00	0.00
TREASURER	1,102.22	1,102.22	0.00	0.00	0.00	0.00
SECRETARY OF STATE	3,380.46	3,380.46	0.00	0.00	0.00	0.00
REVENUE	3,380.44	2,673.42	0.00	707.02	0.00	0.00
JUDICIARY	66,633.11	66,633.11	0.00	0.00	0.00	0.00
GOVERNOR	10,646.33	6,225.28	0.00	4,421.05	0.00	0.00
LT. GOVERNOR	2,640.09	2,640.09	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	23,737.00	23,737.00	0.00	0.00	0.00	0.00
INSURANCE	3,037.65	3,037.65	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	8,751.10	8,751.10	0.00	0.00	0.00	0.00
EDUCATION	128,787.12	0.00	0.00	128,787.12	0.00	0.00
HEALTH	89,754.03	36,930.31	0.00	4,139.10	0.00	48,684.62
LABOR	28,986.23	28,986.23	0.00	0.00	0.00	0.00
NATURAL RESOURCES	109,023.38	0.00	0.00	109,023.38	0.00	0.00
PUBLIC SAFETY	149,649.67	6,751.39	0.00	535.28	142,363.00	0.00
SOCIAL SERVICES	316,680.72	120,991.82	178,208.48	0.00	0.00	17,480.42
CORRECTIONS	27,707.85	27,707.85	0.00	0.00	0.00	0.00
ALL OTHER	997.56	0.00	0.00	997.56	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	994,518.00	342,657.00	181,963.00	255,967.00	142,363.00	71,568.00

© MAX... , INC.

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:

Building	Construction Cost
Missouri Boulevard	$ 2,164,338
Fletcher Daniels	15,952,903
St. Joseph	4,461,412
Kirkpatrick Information Center	18,947,823
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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE III

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,407,652.00			1,407,652.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	1,407,652.00	0.00		1,407,652.00

© [illegible] MAX[illegible], INC.

State of Missouri
Statewide Cost Allocation Plan
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	899,836.00	0.00	43,287.00	319,058.00	89,228.00
Interest Charges	507,816.00	0.00	0.00	0.00	51,114.00
Departmental Totals					
Total Expenditures	1,407,652.00	0.00	43,287.00	319,058.00	140,342.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,407,652.00	0.00	43,287.00	319,058.00	140,342.00
Allocation Step 1					
1st Allocation	1,407,652.00	0.00	43,287.00	319,058.00	140,342.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 03 BUILDING USE III					
Total Allocated	1,407,652.00	0.00	43,287.00	319,058.00	140,342.00

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE III

	KIRKPATRICK INFO CENTER	DEQ LAB
Other Expense & Cost		
Building Use Charges	378,956.00	69,307.00
Interest Charges	456,702.00	0.00
Departmental Totals		
Total Expenditures	835,658.00	69,307.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	835,658.00	69,307.00
Allocation Step 1		
1st Allocation	835,658.00	69,307.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 03 BUILDING USE III		
Total Allocated	835,658.00	69,307.00

© MAXI..., INC.

State of Missouri
Statewide Cost Allocation Plan
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	34,402	100.0000	43,287.00		43,287.00		43,287.00
SubTotal	34,402	100.0000	43,287.00		43,287.00		43,287.00
TOTAL	34,402	100.0000	43,287.00		43,287.00		43,287.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	2,045	1.5293	4,879.48		4,879.48		4,879.48
TREASURER	385	0.2879	918.63		918.63		918.63
SECRETARY OF STATE	1,031	0.7710	2,460.02		2,460.02		2,460.02
REVENUE	17,235	12.8891	41,123.59		41,123.59		41,123.59
GOVERNOR	2,401	1.7956	5,728.91		5,728.91		5,728.91
LT. GOVERNOR	639	0.4779	1,524.69		1,524.69		1,524.69
AUDITOR	1,911	1.4291	4,559.74		4,559.74		4,559.74
INSURANCE	1,220	0.9124	2,910.98		2,910.98		2,910.98
ECONOMIC DEVELOPMENT	1,231	0.9206	2,937.23		2,937.23		2,937.23
EDUCATION	2,442	1.8262	5,826.74		5,826.74		5,826.74
HEALTH	8,804	6.5840	21,006.79		21,006.79		21,006.79
PUBLIC SAFETY	4,450	3.3279	10,617.93		10,617.93		10,617.93
SOCIAL SERVICES	89,339	66.8115	213,167.43		213,167.43		213,167.43
ALL OTHER	585	0.4375	1,395.84		1,395.84		1,395.84
SubTotal	133,718	100.0000	319,058.00		319,058.00		319,058.00
TOTAL	133,718	100.0000	319,058.00		319,058.00		319,058.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© MAXI... INC.

State of Missouri
Statewide Cost Allocation Plan
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	1,855	5.5069	7,728.50		7,728.50		7,728.50
REVENUE	5,797	17.2094	24,152.07		24,152.07		24,152.07
EDUCATION	3,143	9.3306	13,094.70		13,094.70		13,094.70
HEALTH	2,680	7.9561	11,165.70		11,165.70		11,165.70
LABOR	1,848	5.4861	7,699.33		7,699.33		7,699.33
PUBLIC SAFETY	1,580	4.6905	6,582.76		6,582.76		6,582.76
SOCIAL SERVICES	16,782	49.8204	69,918.94		69,918.94		69,918.94
SubTotal	33,685	100.0000	140,342.00		140,342.00		140,342.00
TOTAL	33,685	100.0000	140,342.00		140,342.00		140,342.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	595	0.4476	3,740.64		3,740.64		3,740.64
SECRETARY OF STATE	132,328	99.5524	831,917.36		831,917.36		831,917.36
SubTotal	132,923	100.0000	835,658.00		835,658.00		835,658.00
TOTAL	132,923	100.0000	835,658.00		835,658.00		835,658.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	25,017	100.0000	69,307.00		69,307.00		69,307.00
SubTotal	25,017	100.0000	69,307.00		69,307.00		69,307.00
TOTAL	25,017	100.0000	69,307.00		69,307.00		69,307.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE III

Receiving Department	Total	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFO	DEQ LAB
FACILITIES MANAGEMENT	16,348.62	0.00	4,879.48	7,728.50	3,740.64	0.00
TREASURER	918.63	0.00	918.63	0.00	0.00	0.00
SECRETARY OF STATE	834,377.38	0.00	2,460.02	0.00	831,917.36	0.00
REVENUE	65,275.66	0.00	41,123.59	24,152.07	0.00	0.00
GOVERNOR	5,728.91	0.00	5,728.91	0.00	0.00	0.00
LT. GOVERNOR	1,524.69	0.00	1,524.69	0.00	0.00	0.00
AUDITOR	4,559.74	0.00	4,559.74	0.00	0.00	0.00
AGRICULTURE	43,287.00	43,287.00	0.00	0.00	0.00	0.00
INSURANCE	2,910.98	0.00	2,910.98	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	2,937.23	0.00	2,937.23	0.00	0.00	0.00
EDUCATION	18,921.44	0.00	5,826.74	13,094.70	0.00	0.00
HEALTH	32,172.49	0.00	21,006.79	11,165.70	0.00	0.00
LABOR	7,699.33	0.00	0.00	7,699.33	0.00	0.00
NATURAL RESOURCES	69,307.00	0.00	0.00	0.00	0.00	69,307.00
PUBLIC SAFETY	17,200.69	0.00	10,617.93	6,582.76	0.00	0.00
SOCIAL SERVICES	283,086.37	0.00	213,167.43	69,918.94	0.00	0.00
ALL OTHER	1,395.84	0.00	1,395.84	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,407,652.00	43,287.00	319,058.00	140,342.00	835,658.00	69,307.00

© MAXIMUS, INC.

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:

Building	Construction Cost
Professional Registration	$ 2,326,323
Mental Health	5,068,562
Howerton	5,647,002
D&C Warehouse	177,223
Penrose Family Center	5,634,325

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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE IV

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	377,068.00			377,068.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	377,068.00	0.00		377,068.00

© [illegible] MAX[illegible], INC.

State of Missouri
Statewide Cost Allocation Plan
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	377,068.00	0.00	46,526.00	101,371.00	112,940.00
Departmental Totals					
Total Expenditures	377,068.00	0.00	46,526.00	101,371.00	112,940.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	377,068.00	0.00	46,526.00	101,371.00	112,940.00
Allocation Step 1					
1st Allocation	377,068.00	0.00	46,526.00	101,371.00	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	377,068.00	0.00	46,526.00	101,371.00	112,940.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	112,687.00
Departmental Totals		
Total Expenditures	3,544.00	112,687.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	3,544.00	112,687.00
Allocation Step 1		
1st Allocation	3,544.00	112,687.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 04 BUILDING USE IV		
Total Allocated	3,544.00	112,687.00

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - PROFESSIONAL REGISTRATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ECONOMIC DEVELOPMENT	26,814	100.0000	46,526.00		46,526.00		46,526.00
SubTotal	26,814	100.0000	46,526.00		46,526.00		46,526.00
TOTAL	26,814	100.0000	46,526.00		46,526.00		46,526.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	56,571	100.0000	101,371.00		101,371.00		101,371.00
SubTotal	56,571	100.0000	101,371.00		101,371.00		101,371.00
TOTAL	56,571	100.0000	101,371.00		101,371.00		101,371.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© ____ MAXI..., INC.

State of Missouri
Statewide Cost Allocation Plan
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
HEALTH	21,987	27.6066	31,178.89		31,178.89		31,178.89
SOCIAL SERVICES	57,657	72.3934	81,761.11		81,761.11		81,761.11
SubTotal	79,644	100.0000	112,940.00		112,940.00		112,940.00
TOTAL	79,644	100.0000	112,940.00		112,940.00		112,940.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	2,569	51.2672	1,816.91		1,816.91		1,816.91
DESIGN AND CONSTRUCTION	2,442	48.7328	1,727.09		1,727.09		1,727.09
SubTotal	5,011	100.0000	3,544.00		3,544.00		3,544.00
TOTAL	5,011	100.0000	3,544.00		3,544.00		3,544.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
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	112,687.00		112,687.00		112,687.00
SubTotal	151,451	100.0000	112,687.00		112,687.00		112,687.00
TOTAL	151,451	100.0000	112,687.00		112,687.00		112,687.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE IV

Receiving Department	Total	PROFESSIONAL	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY
FACILITIES MANAGEMENT	1,816.91	0.00	0.00	0.00	1,816.91	0.00
DESIGN AND CONSTRUCTION	1,727.09	0.00	0.00	0.00	1,727.09	0.00
ECONOMIC DEVELOPMENT	46,526.00	46,526.00	0.00	0.00	0.00	0.00
HEALTH	31,178.89	0.00	0.00	31,178.89	0.00	0.00
MENTAL HEALTH	101,371.00	0.00	101,371.00	0.00	0.00	0.00
SOCIAL SERVICES	194,448.11	0.00	0.00	81,761.11	0.00	112,687.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	377,068.00	46,526.00	101,371.00	112,940.00	3,544.00	112,687.00

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:

Building	Construction Cost
Ag Feed/Seed Lab	$ 2,089,246
Mill Creek	7,491,835

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE V

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	191,622.00			191,622.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	191,622.00	0.00		191,622.00

© [illegible] MAX[illegible], INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE V

	Total	General & Admin	AG FEED/SEED LAB	MILL CREEK
Other Expense & Cost				
Building Use Charges	191,622.00	0.00	41,785.00	149,837.00
Departmental Totals				
Total Expenditures	191,622.00	0.00	41,785.00	149,837.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	191,622.00	0.00	41,785.00	149,837.00
Allocation Step 1				
1st Allocation	191,622.00	0.00	41,785.00	149,837.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 05 BUILDING USE V				
Total Allocated	191,622.00	0.00	41,785.00	149,837.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	8,773	100.0000	41,785.00		41,785.00		41,785.00
SubTotal	8,773	100.0000	41,785.00		41,785.00		41,785.00
TOTAL	8,773	100.0000	41,785.00		41,785.00		41,785.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilites Management Records

© MAXIMUS, INC.
DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	16,944	31.4968	47,193.81		47,193.81		47,193.81
CORRECTIONS	36,852	68.5032	102,643.19		102,643.19		102,643.19
SubTotal	53,796	100.0000	149,837.00		149,837.00		149,837.00
TOTAL	53,796	100.0000	149,837.00		149,837.00		149,837.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE V

Receiving Department	Total	AG FEED/SEED LAB	MILL CREEK
AGRICULTURE	41,785.00	41,785.00	0.00
HEALTH	47,193.81	0.00	47,193.81
CORRECTIONS	102,643.19	0.00	102,643.19
Direct Billed	0.00	0.00	0.00
Total	191,622.00	41,785.00	149,837.00

© MAXIMUS, INC.

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 - 2003 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 been included for equipment of the Board of Public Buildings for those buildings whose costs are allocated in the plan. The equipment use charge has been allocated to the Board of Public Buildings I and II schedules of the plan for reallocation to occupying departments. Equipment acquisition costs have been obtained from the general ledgers.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	796,329.00			796,329.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	796,329.00	0.00		796,329.00

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE

	Total	General & Admin	EQUIPMENT USE	BPB EQUIPMENT
Other Expense & Cost				
Equipment Use Charges	796,329.00	0.00	687,724.00	108,605.00
Departmental Totals				
Total Expenditures	796,329.00	0.00	687,724.00	108,605.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	796,329.00	0.00	687,724.00	108,605.00
Allocation Step 1				
1st Allocation	796,329.00	0.00	687,724.00	108,605.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 06 EQUIPMENT USE				
Total Allocated	796,329.00	0.00	687,724.00	108,605.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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.	700,474	6.7906	46,700.59		46,700.59		46,700.59
INFORMATION SERVICES	2,174,403	21.0793	144,967.41		144,967.41		144,967.41
BUDGET AND PLANNING	167,630	1.6251	11,175.89		11,175.89		11,175.89
ACCOUNTING	274,156	2.6577	18,277.98		18,277.98		18,277.98
FACILITIES MANAGEMENT	1,197,377	11.6077	79,829.10		79,829.10		79,829.10
DESIGN AND CONSTRUCTION	464,892	4.5068	30,994.34		30,994.34		30,994.34
PERSONNEL	418,417	4.0563	27,895.85		27,895.85		27,895.85
PURCHASING	1,198,311	11.6168	79,891.37		79,891.37		79,891.37
GENERAL SERVICES	3,719,687	36.0597	247,991.47		247,991.47		247,991.47
SubTotal	10,315,347	100.0000	687,724.00		687,724.00		687,724.00
TOTAL	10,315,347	100.0000	687,724.00		687,724.00		687,724.00

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions

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

© MAXI..., INC.

State of Missouri
Statewide Cost Allocation Plan
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	98,388	90.5925	98,388.00		98,388.00		98,388.00
BOARD OF PUBLIC BUILDINGS II	10,217	9.4075	10,217.00		10,217.00		10,217.00
SubTotal	108,605	100.0000	108,605.00		108,605.00		108,605.00
TOTAL	108,605	100.0000	108,605.00		108,605.00		108,605.00

Allocation Basis: Exclusive of Board of Public Buildings

Allocation Source: Board of Public Buildings Records

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE	BPB EQUIPMENT
BOARD OF PUBLIC BUILDINGS I	98,388.00	0.00	98,388.00
BOARD OF PUBLIC BUILDINGS II	10,217.00	0.00	10,217.00
COMM. OF ADMIN.	46,700.59	46,700.59	0.00
INFORMATION SERVICES	144,967.41	144,967.41	0.00
BUDGET AND PLANNING	11,175.89	11,175.89	0.00
ACCOUNTING	18,277.98	18,277.98	0.00
FACILITIES MANAGEMENT	79,829.10	79,829.10	0.00
DESIGN AND CONSTRUCTION	30,994.34	30,994.34	0.00
PERSONNEL	27,895.85	27,895.85	0.00
PURCHASING	79,891.37	79,891.37	0.00
GENERAL SERVICES	247,991.47	247,991.47	0.00
Direct Billed	0.00	0.00	0.00
Total	796,329.00	687,724.00	108,605.00

© MAX..., INC.

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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department RETIREMENT/GROUP INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	433,338,417.00			433,338,417.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(405,123,753.00)			
Board of Public Buildings I & II	(1,057,346.00)			
Section II Costs	(2,071,905.00)			
GR Reimbursement	(219,696.00)			
Total Departmental Cost Adjustments:	(408,472,700.00)			(408,472,700.00)
Total To Be Allocated:	24,865,717.00	0.00		24,865,717.00

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department RETIREMENT/GROUP INSURANCE

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Retirement/Group Insurance	433,338,417.00	0.00	433,338,417.00
Departmental Totals			
Total Expenditures	433,338,417.00	0.00	433,338,417.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(405,123,753.00)	0.00	(405,123,753.00)
Board of Public Buildings I & II	(1,057,346.00)	0.00	(1,057,346.00)
Section II Costs	(2,071,905.00)	0.00	(2,071,905.00)
GR Reimbursement	(219,696.00)	0.00	(219,696.00)
Functional Cost	24,865,717.00	0.00	24,865,717.00
Allocation Step 1			
1st Allocation	24,865,717.00	0.00	24,865,717.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 07 RETIREMENT/GROUP			
Total Allocated	24,865,717.00	0.00	24,865,717.00

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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.	605,527	2.4352	605,526.96		605,526.96		605,526.96
INFORMATION SERVICES	647,332	2.6033	647,331.95		647,331.95		647,331.95
BUDGET AND PLANNING	313,778	1.2619	313,778.00		313,778.00		313,778.00
ACCOUNTING	490,009	1.9706	490,009.04		490,009.04		490,009.04
FACILITIES MANAGEMENT	911,245	3.6647	911,244.98		911,244.98		911,244.98
DESIGN AND CONSTRUCTION	439,328	1.7668	439,327.99		439,327.99		439,327.99
PERSONNEL	700,958	2.8190	700,958.10		700,958.10		700,958.10
PURCHASING	528,694	2.1262	528,693.88		528,693.88		528,693.88
GENERAL SERVICES	353,377	1.4211	353,376.90		353,376.90		353,376.90
TREASURER	451,324	1.8150	451,323.95		451,323.95		451,323.95
SECRETARY OF STATE	2,329,694	9.3691	2,329,693.89		2,329,693.89		2,329,693.89
SECURITY	322,375	1.2965	322,375.07		322,375.07		322,375.07
REVENUE	16,772,076	67.4506	16,772,076.29		16,772,076.29		16,772,076.29
SubTotal	24,865,717	100.0000	24,865,717.00		24,865,717.00		24,865,717.00
TOTAL	24,865,717	100.0000	24,865,717.00		24,865,717.00		24,865,717.00

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2003

© 2000 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department RETIREMENT/GROUP INSURANCE

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	605,526.96	605,526.96
INFORMATION SERVICES	647,331.95	647,331.95
BUDGET AND PLANNING	313,778.00	313,778.00
ACCOUNTING	490,009.04	490,009.04
FACILITIES MANAGEMENT	911,244.98	911,244.98
DESIGN AND CONSTRUCTION	439,327.99	439,327.99
PERSONNEL	700,958.10	700,958.10
PURCHASING	528,693.88	528,693.88
GENERAL SERVICES	353,376.90	353,376.90
TREASURER	451,323.95	451,323.95
SECRETARY OF STATE	2,329,693.89	2,329,693.89
SECURITY	322,375.07	322,375.07
REVENUE	16,772,076.29	16,772,076.29
Direct Billed	0.00	0.00
Total	24,865,717.00	24,865,717.00

© 2005 MAXIMUS, INC.

STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

The cost of State contributions to the Social Security System are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions have been allocated to each central service department, 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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OASDHI

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	137,253,557.00			137,253,557.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(129,622,260.00)			
Board of Public Buildings I & II	(260,782.00)			
Section II Costs	(729,497.00)			
Total Departmental Cost Adjustments:	(130,612,539.00)			(130,612,539.00)
Total To Be Allocated:	6,641,018.00	0.00		6,641,018.00

© MAX... INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OASDHI

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
OASDHI Payments	137,253,557.00	0.00	137,253,557.00
Departmental Totals			
Total Expenditures	137,253,557.00	0.00	137,253,557.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(129,622,260.00)	0.00	(129,622,260.00)
Board of Public Buildings I & II	(260,782.00)	0.00	(260,782.00)
Section II Costs	(729,497.00)	0.00	(729,497.00)
Functional Cost	6,641,018.00	0.00	6,641,018.00
Allocation Step 1			
1st Allocation	6,641,018.00	0.00	6,641,018.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 08 OASDHI			
Total Allocated	6,641,018.00	0.00	6,641,018.00

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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.	190,900	2.8746	190,899.98		190,899.98		190,899.98
INFORMATION SERVICES	165,807	2.4967	165,807.03		165,807.03		165,807.03
BUDGET AND PLANNING	109,803	1.6534	109,802.99		109,802.99		109,802.99
ACCOUNTING	137,254	2.0668	137,253.97		137,253.97		137,253.97
FACILITIES MANAGEMENT	247,056	3.7202	247,056.03		247,056.03		247,056.03
DESIGN AND CONSTRUCTION	105,517	1.5889	105,517.01		105,517.01		105,517.01
PERSONNEL	203,385	3.0626	203,385.03		203,385.03		203,385.03
PURCHASING	150,979	2.2734	150,979.03		150,979.03		150,979.03
GENERAL SERVICES	87,232	1.3135	87,232.03		87,232.03		87,232.03
TREASURER	137,254	2.0668	137,253.97		137,253.97		137,253.97
SECRETARY OF STATE	631,366	9.5071	631,366.03		631,366.03		631,366.03
SECURITY	96,077	1.4467	96,077.00		96,077.00		96,077.00
REVENUE	4,378,388	65.9293	4,378,387.90		4,378,387.90		4,378,387.90
SubTotal	6,641,018	100.0000	6,641,018.00		6,641,018.00		6,641,018.00
TOTAL	6,641,018	100.0000	6,641,018.00		6,641,018.00		6,641,018.00

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2003

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	190,899.98	190,899.98
INFORMATION SERVICES	165,807.03	165,807.03
BUDGET AND PLANNING	109,802.99	109,802.99
ACCOUNTING	137,253.97	137,253.97
FACILITIES MANAGEMENT	247,056.03	247,056.03
DESIGN AND CONSTRUCTION	105,517.01	105,517.01
PERSONNEL	203,385.03	203,385.03
PURCHASING	150,979.03	150,979.03
GENERAL SERVICES	87,232.03	87,232.03
TREASURER	137,253.97	137,253.97
SECRETARY OF STATE	631,366.03	631,366.03
SECURITY	96,077.00	96,077.00
REVENUE	4,378,387.90	4,378,387.90
Direct Billed	0.00	0.00
Total	6,641,018.00	6,641,018.00

© 2005 MAXIMUS, INC.

DRAFT

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 2003 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING RENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	50,014,885.00			50,014,885.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(43,873,444.00)			
Capitol Outlay	(250,603.00)			
Section II Costs	(3,035,723.00)			
Total Departmental Cost Adjustments:	(47,159,770.00)			(47,159,770.00)
Total To Be Allocated:	2,855,115.00	0.00		2,855,115.00

© 2000 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING RENTAL

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Total Expenditures	50,014,885.00	0.00	50,014,885.00
Departmental Totals			
Total Expenditures	50,014,885.00	0.00	50,014,885.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(43,873,444.00)	0.00	(43,873,444.00)
Capitol Outlay	(250,603.00)	0.00	(250,603.00)
Section II Costs	(3,035,723.00)	0.00	(3,035,723.00)
Functional Cost	2,855,115.00	0.00	2,855,115.00
Allocation Step 1			
1st Allocation	2,855,115.00	0.00	2,855,115.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 09 BUILDING RENTAL			
Total Allocated	2,855,115.00	0.00	2,855,115.00

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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
BUDGET AND PLANNING	72,657	2.5448	72,657.00		72,657.00		72,657.00
ACCOUNTING	57,679	2.0202	57,679.00		57,679.00		57,679.00
FACILITIES MANAGEMENT	396,228	13.8778	396,228.01		396,228.01		396,228.01
GENERAL SERVICES	117,607	4.1192	117,607.01		117,607.01		117,607.01
TREASURER	2,959	0.1036	2,959.01		2,959.01		2,959.01
SECRETARY OF STATE	257,387	9.0149	257,386.99		257,386.99		257,386.99
REVENUE	1,950,598	68.3195	1,950,597.98		1,950,597.98		1,950,597.98
SubTotal	2,855,115	100.0000	2,855,115.00		2,855,115.00		2,855,115.00
TOTAL	2,855,115	100.0000	2,855,115.00		2,855,115.00		2,855,115.00

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records

© MAX INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING RENTAL

Receiving Department	Total	ALLOCATIONS AT CSA
BUDGET AND PLANNING	72,657.00	72,657.00
ACCOUNTING	57,679.00	57,679.00
FACILITIES MANAGEMENT	396,228.01	396,228.01
GENERAL SERVICES	117,607.01	117,607.01
TREASURER	2,959.01	2,959.01
SECRETARY OF STATE	257,386.99	257,386.99
REVENUE	1,950,597.98	1,950,597.98
Direct Billed	0.00	0.00
Total	2,855,115.00	2,855,115.00

© 2005 MAXIMUS, INC.

DRAFT

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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department WORKER'S COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,756,626.00			16,756,626.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	16,756,626.00	0.00		16,756,626.00

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	16,756,626.00	0.00	16,756,626.00
Departmental Totals			
Total Expenditures	16,756,626.00	0.00	16,756,626.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	16,756,626.00	0.00	16,756,626.00
Allocation Step 1			
1st Allocation	16,756,626.00	0.00	16,756,626.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 10 WORKER'S			
Total Allocated	16,756,626.00	0.00	16,756,626.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	122,379	0.7543	126,397.58		126,397.58		126,397.58
SECRETARY OF STATE	3,845	0.0237	3,971.32		3,971.32		3,971.32
REVENUE	225,136	1.3877	232,528.68		232,528.68		232,528.68
LEGISLATURE	43,556	0.2685	44,986.18		44,986.18		44,986.18
JUDICIARY	650,137	4.0073	671,485.43		671,485.43		671,485.43
GOVERNOR	2,400	0.0148	2,478.81		2,478.81		2,478.81
AUDITOR	2,063	0.0127	2,130.77		2,130.77		2,130.77
ATTORNEY GENERAL	4,742	0.0292	4,897.79		4,897.79		4,897.79
AGRICULTURE	16,984	0.1047	17,541.67		17,541.67		17,541.67
INSURANCE	51,460	0.3172	53,149.84		53,149.84		53,149.84
ECONOMIC DEVELOPMENT	201,469	1.2418	208,084.62		208,084.62		208,084.62
EDUCATION	425,638	2.6235	439,614.61		439,614.61		439,614.61
HIGHER EDUCATION	1,502,578	9.2615	1,551,917.77		1,551,917.77		1,551,917.77
HEALTH	144,746	0.8922	149,498.93		149,498.93		149,498.93
LABOR	272,269	1.6782	281,209.36		281,209.36		281,209.36
MENTAL HEALTH	5,316,810	32.7715	5,491,396.35		5,491,396.35		5,491,396.35
NATURAL RESOURCES	591,099	3.6434	610,508.73		610,508.73		610,508.73
PUBLIC SAFETY	1,006,286	6.2025	1,039,329.06		1,039,329.06		1,039,329.06
SOCIAL SERVICES	1,255,347	7.7376	1,296,568.40		1,296,568.40		1,296,568.40
CORRECTIONS	4,384,943	27.0277	4,528,930.10		4,528,930.10		4,528,930.10
SubTotal	16,223,887	100.0000	16,756,626.00		16,756,626.00		16,756,626.00
TOTAL	16,223,887	100.0000	16,756,626.00		16,756,626.00		16,756,626.00

Allocation Basis: Worker's Compensation Payments for FY 2003

Allocation Source: FY 2003 CAFR Work Papers

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department WORKER'S COMPENSATION

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	126,397.58	126,397.58
SECRETARY OF STATE	3,971.32	3,971.32
REVENUE	232,528.68	232,528.68
LEGISLATURE	44,986.18	44,986.18
JUDICIARY	671,485.43	671,485.43
GOVERNOR	2,478.81	2,478.81
AUDITOR	2,130.77	2,130.77
ATTORNEY GENERAL	4,897.79	4,897.79
AGRICULTURE	17,541.67	17,541.67
INSURANCE	53,149.84	53,149.84
ECONOMIC DEVELOPMENT	208,084.62	208,084.62
EDUCATION	439,614.61	439,614.61
HIGHER EDUCATION	1,551,917.77	1,551,917.77
HEALTH	149,498.93	149,498.93
LABOR	281,209.36	281,209.36
MENTAL HEALTH	5,491,396.35	5,491,396.35
NATURAL RESOURCES	610,508.73	610,508.73
PUBLIC SAFETY	1,039,329.06	1,039,329.06
SOCIAL SERVICES	1,296,568.40	1,296,568.40
CORRECTIONS	4,528,930.10	4,528,930.10
Direct Billed	0.00	0.00
Total	16,756,626.00	16,756,626.00

© 2005 MAXIMUS, INC.

DRAFT

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 2003. Only central services department costs have been allocated to avoid duplication of billing.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department UNEMPLOYMENT COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,536,452.00			4,536,452.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(4,388,929.00)			
Section II Costs	(5,440.00)			
Total Departmental Cost Adjustments:	(4,394,369.00)			(4,394,369.00)
Total To Be Allocated:	142,083.00	0.00		142,083.00

© MAX , INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department UNEMPLOYMENT COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Unemployment Compensation Benefits	4,536,452.00	0.00	4,536,452.00
Departmental Totals			
Total Expenditures	4,536,452.00	0.00	4,536,452.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(4,388,929.00)	0.00	(4,388,929.00)
Section II Costs	(5,440.00)	0.00	(5,440.00)
Functional Cost	142,083.00	0.00	142,083.00
Allocation Step 1			
1st Allocation	142,083.00	0.00	142,083.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 11 UNEMPLOYMENT			
Total Allocated	142,083.00	0.00	142,083.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	18,120	12.7531	18,120.00		18,120.00		18,120.00
ACCOUNTING	3,713	2.6133	3,713.00		3,713.00		3,713.00
DESIGN AND CONSTRUCTION	1,163	0.8185	1,163.00		1,163.00		1,163.00
GENERAL SERVICES	403	0.2836	403.00		403.00		403.00
TREASURER	4,801	3.3790	4,801.00		4,801.00		4,801.00
SECRETARY OF STATE	16,252	11.4384	16,252.00		16,252.00		16,252.00
REVENUE	97,631	68.7141	97,631.00		97,631.00		97,631.00
SubTotal	142,083	100.0000	142,083.00		142,083.00		142,083.00
TOTAL	142,083	100.0000	142,083.00		142,083.00		142,083.00

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2003 CAFR Work Papers

© 2003 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	18,120.00	18,120.00
ACCOUNTING	3,713.00	3,713.00
DESIGN AND CONSTRUCTION	1,163.00	1,163.00
GENERAL SERVICES	403.00	403.00
TREASURER	4,801.00	4,801.00
SECRETARY OF STATE	16,252.00	16,252.00
REVENUE	97,631.00	97,631.00
Direct Billed	0.00	0.00
Total	142,083.00	142,083.00

© 2005 MAXIMUS, INC.

STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

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

Auto Claim. Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2003.

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

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	299,480.00			299,480.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	299,480.00	0.00		299,480.00

© ____ MAX..., INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	7,628.00	0.00	7,628.00	0.00	0.00
Insurance/Bond Premium	291,852.00	0.00	0.00	235,846.00	52,300.00
Departmental Totals					
Total Expenditures	299,480.00	0.00	7,628.00	235,846.00	52,300.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	299,480.00	0.00	7,628.00	235,846.00	52,300.00
Allocation Step 1					
1st Allocation	299,480.00	0.00	7,628.00	235,846.00	52,300.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 12 INSURANCE					
Total Allocated	299,480.00	0.00	7,628.00	235,846.00	52,300.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	SPECIFIC BONDS
Other Expense & Cost	
Claims Administration Fees	0.00
Insurance/Bond Premium	3,706.00
Departmental Totals	
Total Expenditures	3,706.00
Deductions	
Total Deductions	0.00
Functional Cost	3,706.00
Allocation Step 1	
1st Allocation	3,706.00
Allocation Step 2	
2nd Allocation	0.00
Total For 12 INSURANCE	
Total Allocated	3,706.00

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	4,110	0.6413	48.91		48.91		48.91
REVENUE	13,478	2.1029	160.41		160.41		160.41
LEGISLATURE	1,092	0.1704	13.00		13.00		13.00
JUDICIARY	2,612	0.4075	31.09		31.09		31.09
ATTORNEY GENERAL	492	0.0768	5.86		5.86		5.86
AGRICULTURE	7,634	1.1911	90.86		90.86		90.86
INSURANCE	999	0.1559	11.89		11.89		11.89
ECONOMIC DEVELOPMENT	4,169	0.6505	49.62		49.62		49.62
EDUCATION	9,518	1.4850	113.28		113.28		113.28
HIGHER EDUCATION	321,311	50.1316	3,824.02		3,824.02		3,824.02
HEALTH	5,265	0.8215	62.66		62.66		62.66
LABOR	943	0.1471	11.22		11.22		11.22
MENTAL HEALTH	103,716	16.1820	1,234.37		1,234.37		1,234.37
NATURAL RESOURCES	15,087	2.3539	179.56		179.56		179.56
PUBLIC SAFETY	20,649	3.2217	245.75		245.75		245.75
SOCIAL SERVICES	91,904	14.3391	1,093.79		1,093.79		1,093.79
CORRECTIONS	37,954	5.9217	451.71		451.71		451.71
SubTotal	640,933	100.0000	7,628.00		7,628.00		7,628.00
TOTAL	640,933	100.0000	7,628.00		7,628.00		7,628.00

Allocation Basis: Vehicle Claims by Deparments for FY 2003

Allocation Source: FY 2003 CAFR work papers

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	114,667	48.6194	114,667.00		114,667.00		114,667.00
HIGHER EDUCATION	4,900	2.0776	4,900.00		4,900.00		4,900.00
PUBLIC SAFETY	116,279	49.3030	116,279.00		116,279.00		116,279.00
SubTotal	235,846	100.0000	235,846.00		235,846.00		235,846.00
TOTAL	235,846	100.0000	235,846.00		235,846.00		235,846.00

Allocation Basis: Actual Aircraft Liability Premiums, FY 2003

Allocation Source: FY 2003 CAFR work papers

State of Missouri
Statewide Cost Allocation Plan
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.	1,002	1.1699	611.87		611.87		611.87
TREASURER	53	0.0619	32.36		32.36		32.36
SECRETARY OF STATE	293	0.3421	178.92		178.92		178.92
SECURITY	43	0.0502	26.26		26.26		26.26
REVENUE	2,152	2.5126	1,314.11		1,314.11		1,314.11
LEGISLATURE	746	0.8710	455.54		455.54		455.54
JUDICIARY	4,039	4.7159	2,466.40		2,466.40		2,466.40
GOVERNOR	34	0.0397	20.76		20.76		20.76
LT. GOVERNOR	9	0.0105	5.50		5.50		5.50
AUDITOR	155	0.1810	94.65		94.65		94.65
ATTORNEY GENERAL	396	0.4624	241.82		241.82		241.82
AGRICULTURE	433	0.5056	264.41		264.41		264.41
INSURANCE	219	0.2557	133.73		133.73		133.73
CONSERVATION	1,901	2.2196	1,160.84		1,160.84		1,160.84
ECONOMIC DEVELOPMENT	1,355	1.5821	827.43		827.43		827.43
EDUCATION	2,428	2.8349	1,482.65		1,482.65		1,482.65
HIGHER EDUCATION	22,850	26.6793	13,953.26		13,953.26		13,953.26
HEALTH	2,076	2.4239	1,267.70		1,267.70		1,267.70
HIGHWAYS	6,793	7.9314	4,148.12		4,148.12		4,148.12
LABOR	1,103	1.2878	673.54		673.54		673.54
MENTAL HEALTH	10,062	11.7482	6,144.32		6,144.32		6,144.32
NATURAL RESOURCES	2,134	2.4916	1,303.12		1,303.12		1,303.12
PUBLIC SAFETY	4,450	5.1957	2,717.37		2,717.37		2,717.37
SOCIAL SERVICES	9,366	10.9356	5,719.31		5,719.31		5,719.31
CORRECTIONS	11,555	13.4914	7,056.01		7,056.01		7,056.01
SubTotal	85,647	100.0000	52,300.00		52,300.00		52,300.00
TOTAL	85,647	100.0000	52,300.00		52,300.00		52,300.00

Allocation Basis: Total Number of Employees, FY 2003

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

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	257	6.9347	257.00		257.00		257.00
HIGHER EDUCATION	1,003	27.0642	1,003.00		1,003.00		1,003.00
PUBLIC SAFETY	2,446	66.0011	2,446.00		2,446.00		2,446.00
SubTotal	3,706	100.0000	3,706.00		3,706.00		3,706.00
TOTAL	3,706	100.0000	3,706.00		3,706.00		3,706.00

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2003 CAFR Work Papers

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	660.78	48.91	0.00	611.87	0.00
GENERAL SERVICES	114,667.00	0.00	114,667.00	0.00	0.00
TREASURER	32.36	0.00	0.00	32.36	0.00
SECRETARY OF STATE	178.92	0.00	0.00	178.92	0.00
SECURITY	26.26	0.00	0.00	26.26	0.00
REVENUE	1,474.52	160.41	0.00	1,314.11	0.00
LEGISLATURE	468.54	13.00	0.00	455.54	0.00
JUDICIARY	2,497.49	31.09	0.00	2,466.40	0.00
GOVERNOR	20.76	0.00	0.00	20.76	0.00
LT. GOVERNOR	5.50	0.00	0.00	5.50	0.00
AUDITOR	94.65	0.00	0.00	94.65	0.00
ATTORNEY GENERAL	247.68	5.86	0.00	241.82	0.00
AGRICULTURE	355.27	90.86	0.00	264.41	0.00
INSURANCE	402.62	11.89	0.00	133.73	257.00
CONSERVATION	1,160.84	0.00	0.00	1,160.84	0.00
ECONOMIC DEVELOPMENT	877.05	49.62	0.00	827.43	0.00
EDUCATION	1,595.93	113.28	0.00	1,482.65	0.00
HIGHER EDUCATION	23,680.28	3,824.02	4,900.00	13,953.26	1,003.00
HEALTH	1,330.36	62.66	0.00	1,267.70	0.00
HIGHWAYS	4,148.12	0.00	0.00	4,148.12	0.00
LABOR	684.76	11.22	0.00	673.54	0.00
MENTAL HEALTH	7,378.69	1,234.37	0.00	6,144.32	0.00
NATURAL RESOURCES	1,482.68	179.56	0.00	1,303.12	0.00
PUBLIC SAFETY	121,688.12	245.75	116,279.00	2,717.37	2,446.00
SOCIAL SERVICES	6,813.10	1,093.79	0.00	5,719.31	0.00
CORRECTIONS	7,507.72	451.71	0.00	7,056.01	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	299,480.00	7,628.00	235,846.00	52,300.00	3,706.00

© 2005 MAXIMUS, INC.

DRAFT

STATE OF MISSOURI

BOARD OF PUBLIC BUILDINGS I

NATURE AND EXTENT OF SERVICES

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

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

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BOARD OF PUBLIC BUILDINGS I

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,044,216.00			13,044,216.00
EQUIPMENT USE	98,388.00		98,388.00	
INFORMATION SERVICES		8,922.25	8,922.25	
ACCOUNTING		4,427.21	4,427.21	
PURCHASING		8,973.19	8,973.19	
TREASURER		108.83	108.83	
Total Allocated Additions:	98,388.00	22,431.48	120,819.48	120,819.48
Equipment Purchases	(95,361.00)			
Building Depreciation	(2,790,859.00)			
Equipment Depreciation	(234,411.00)			
Land Improvement Depreciation	(122,510.00)			
Other Income	(313,173.00)			
Admin. Interest	(384.00)			
Total Departmental Cost Adjustments:	(3,556,698.00)			(3,556,698.00)
Total To Be Allocated:	9,585,906.00	22,431.48		9,608,337.48

© MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS I

	Total	General & Admin	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT
Wages & Benefits					
Salaries & Wages	3,186,571.00	0.00	495,331.00	371,340.00	617,852.00
Fringe Benefits	1,174,886.00	0.00	189,909.00	124,239.00	217,105.00
Other Expense & Cost					
Departmental Expenditures	8,682,759.00	0.00	1,300,708.00	797,779.00	1,661,785.00
Departmental Totals					
Total Expenditures	13,044,216.00	0.00	1,985,948.00	1,293,358.00	2,496,742.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Equipment Purchases	(95,361.00)	0.00	(27,795.00)	(6,241.00)	(16,610.00)
Building Depreciation	(2,790,859.00)	0.00	(314,499.00)	(259,120.00)	(699,736.00)
Equipment Depreciation	(234,411.00)	0.00	(30,541.00)	(12,158.00)	(7,876.00)
Land Improvement Depreciation	(122,510.00)	0.00	(24,677.00)	0.00	0.00
Other Income	(313,173.00)	0.00	(142,093.00)	(66,487.00)	(22,121.00)
Admin. Interest	(384.00)	0.00	0.00	0.00	0.00
Functional Cost	9,487,518.00	0.00	1,446,343.00	949,352.00	1,750,399.00
Allocation Step 1					
Inbound- All Others	98,388.00	98,388.00	0.00	0.00	0.00
Reallocate Admin Costs		(98,388.00)	14,998.96	9,845.00	18,152.09
1st Allocation	9,585,906.00	0.00	1,461,341.96	959,197.00	1,768,551.09
Allocation Step 2					
Inbound- All Others	22,431.48	22,431.48	0.00	0.00	0.00
Reallocate Admin Costs		(22,431.48)	3,419.61	2,244.56	4,138.50
2nd Allocation	22,431.48	0.00	3,419.61	2,244.56	4,138.50
Total For 13 BOARD OF PUBLIC					
Total Allocated	9,608,337.48	0.00	1,464,761.57	961,441.56	1,772,689.59

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS I

	TRUMAN	MIDTOWN
Wages & Benefits		
Salaries & Wages	1,192,953.00	509,095.00
Fringe Benefits	466,286.00	177,347.00
Other Expense & Cost		
Departmental Expenditures	4,412,530.00	509,957.00
Departmental Totals		
Total Expenditures	6,071,769.00	1,196,399.00
Deductions		
Total Deductions	0.00	0.00
Cost Adjustments		
Equipment Purchases	(34,263.00)	(10,452.00)
Building Depreciation	(1,360,878.00)	(156,626.00)
Equipment Depreciation	(181,192.00)	(2,644.00)
Land Improvement Depreciation	(95,312.00)	(2,521.00)
Other Income	(72,448.00)	(10,024.00)
Admin. Interest	(384.00)	0.00
Functional Cost	4,327,292.00	1,014,132.00
Allocation Step 1		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	44,875.16	10,516.79
1st Allocation	4,372,167.16	1,024,648.79
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	10,231.09	2,397.72
2nd Allocation	10,231.09	2,397.72
Total For 13 BOARD OF PUBLIC		
Total Allocated	4,382,398.25	1,027,046.51

© MAXI..., INC.

State of Missouri
Statewide Cost Allocation Plan
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 MANAGEMENT	2,045	1.5293	22,348.86		22,348.86	52.30	22,401.16
TREASURER	385	0.2879	4,207.48		4,207.48	9.85	4,217.33
SECRETARY OF STATE	1,031	0.7710	11,267.33		11,267.33	26.37	11,293.70
REVENUE	17,235	12.8891	188,353.32		188,353.32	440.76	188,794.08
GOVERNOR	2,401	1.7956	26,239.42		26,239.42	61.40	26,300.82
LT. GOVERNOR	639	0.4779	6,983.33		6,983.33	16.34	6,999.67
AUDITOR	1,911	1.4291	20,884.43		20,884.43	48.87	20,933.30
INSURANCE	1,220	0.9124	13,332.82		13,332.82	31.20	13,364.02
ECONOMIC DEVELOPMENT	1,231	0.9206	13,453.03		13,453.03	31.48	13,484.51
EDUCATION	2,442	1.8262	26,687.48		26,687.48	62.45	26,749.93
HEALTH	8,804	6.5840	96,214.83		96,214.83	225.15	96,439.98
PUBLIC SAFETY	4,450	3.3279	48,631.98		48,631.98	113.80	48,745.78
SOCIAL SERVICES	89,339	66.8115	976,344.45		976,344.45	2,284.68	978,629.13
ALL OTHER	585	0.4375	6,393.20		6,393.20	14.96	6,408.16
SubTotal	133,718	100.0000	1,461,341.96		1,461,341.96	3,419.61	1,464,761.57
TOTAL	133,718	100.0000	1,461,341.96		1,461,341.96	3,419.61	1,464,761.57

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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 MANAGEMENT	5,309	6.4786	62,142.33		62,142.33	145.42	62,287.75
SECRETARY OF STATE	1,407	1.7170	16,469.06		16,469.06	38.54	16,507.60
REVENUE	13,210	16.1202	154,624.23		154,624.23	361.83	154,986.06
GOVERNOR	493	0.6016	5,770.61		5,770.61	13.50	5,784.11
AUDITOR	2,108	2.5724	24,674.33		24,674.33	57.74	24,732.07
ATTORNEY GENERAL	4,552	5.5548	53,281.57		53,281.57	124.68	53,406.25
ECONOMIC DEVELOPMENT	697	0.8506	8,158.45		8,158.45	19.09	8,177.54
HEALTH	6,340	7.7367	74,210.27		74,210.27	173.66	74,383.93
PUBLIC SAFETY	3,343	4.0795	39,130.12		39,130.12	91.57	39,221.69
SOCIAL SERVICES	44,488	54.2886	520,736.03		520,736.03	1,218.53	521,954.56
SubTotal	81,947	100.0000	959,197.00		959,197.00	2,244.56	961,441.56
TOTAL	81,947	100.0000	959,197.00		959,197.00	2,244.56	961,441.56

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2000 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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 MANAGEMENT	1,306	0.9073	16,046.79		16,046.79	37.55	16,084.34
TREASURER	463	0.3217	5,688.88		5,688.88	13.31	5,702.19
SECRETARY OF STATE	1,420	0.9865	17,447.52		17,447.52	40.83	17,488.35
REVENUE	1,123	0.7802	13,798.27		13,798.27	32.29	13,830.56
JUDICIARY	27,990	19.4460	343,912.59		343,912.59	804.77	344,717.36
GOVERNOR	2,615	1.8168	32,130.45		32,130.45	75.19	32,205.64
LT. GOVERNOR	1,109	0.7705	13,626.26		13,626.26	31.89	13,658.15
ATTORNEY GENERAL	9,971	6.9273	122,513.48		122,513.48	286.69	122,800.17
INSURANCE	1,276	0.8865	15,678.19		15,678.19	36.69	15,714.88
ECONOMIC DEVELOPMENT	3,676	2.5539	45,166.94		45,166.94	105.69	45,272.63
HEALTH	15,513	10.7776	190,607.93		190,607.93	446.03	191,053.96
LABOR	12,176	8.4593	149,606.26		149,606.26	350.09	149,956.35
PUBLIC SAFETY	2,836	1.9703	34,845.87		34,845.87	81.54	34,927.41
SOCIAL SERVICES	50,824	35.3099	624,473.49		624,473.49	1,461.29	625,934.78
CORRECTIONS	11,639	8.0862	143,008.17		143,008.17	334.65	143,342.82
SubTotal	143,937	100.0000	1,768,551.09		1,768,551.09	4,138.50	1,772,689.59
TOTAL	143,937	100.0000	1,768,551.09		1,768,551.09	4,138.50	1,772,689.59

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	15,851	3.0581	133,706.91		133,706.91	312.88	134,019.79
INFORMATION SERVICES	49,111	9.4750	414,262.75		414,262.75	969.40	415,232.15
ACCOUNTING	14,831	2.8613	125,102.96		125,102.96	292.75	125,395.71
FACILITIES MANAGEMENT	12,571	2.4253	106,039.31		106,039.31	248.14	106,287.45
DESIGN AND CONSTRUCTION	20,183	3.8939	170,248.34		170,248.34	398.39	170,646.73
PERSONNEL	19,131	3.6909	161,374.46		161,374.46	377.62	161,752.08
PURCHASING	11,575	2.2332	97,637.84		97,637.84	228.48	97,866.32
GENERAL SERVICES	12,790	2.4676	107,886.63		107,886.63	252.46	108,139.09
TREASURER	18,027	3.4780	152,061.96		152,061.96	355.83	152,417.79
SECURITY	3,161	0.6099	26,663.79		26,663.79	62.39	26,726.18
REVENUE	193,279	37.2895	1,630,353.46		1,630,353.46	3,815.10	1,634,168.56
GOVERNOR	1,549	0.2988	13,066.18		13,066.18	30.58	13,096.76
AUDITOR	14,211	2.7417	119,873.11		119,873.11	280.51	120,153.62
INSURANCE	36,221	6.9881	305,532.59		305,532.59	714.96	306,247.55
ECONOMIC DEVELOPMENT	61,441	11.8538	518,269.18		518,269.18	1,212.78	519,481.96
HIGHWAYS	10,442	2.0146	88,080.72		88,080.72	206.11	88,286.83
PUBLIC SAFETY	17,934	3.4600	151,277.46		151,277.46	354.00	151,631.46
ALL OTHER	6,014	1.1603	50,729.51		50,729.51	118.71	50,848.22
SubTotal	518,322	100.0000	4,372,167.16		4,372,167.16	10,231.09	4,382,398.25
TOTAL	518,322	100.0000	4,372,167.16		4,372,167.16	10,231.09	4,382,398.25

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© ____ MAXI..., INC.

State of Missouri
Statewide Cost Allocation Plan
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
FACILITIES MANAGEMENT	1,920	2.0633	21,141.99		21,141.99	49.47	21,191.46
SOCIAL SERVICES	91,133	97.9367	1,003,506.80		1,003,506.80	2,348.25	1,005,855.05
SubTotal	93,053	100.0000	1,024,648.79		1,024,648.79	2,397.72	1,027,046.51
TOTAL	93,053	100.0000	1,024,648.79		1,024,648.79	2,397.72	1,027,046.51

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BOARD OF PUBLIC BUILDINGS I

Receiving Department	Total	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT	TRUMAN	MIDTOWN
COMM. OF ADMIN.	134,019.79	0.00	0.00	0.00	134,019.79	0.00
INFORMATION SERVICES	415,232.15	0.00	0.00	0.00	415,232.15	0.00
ACCOUNTING	125,395.71	0.00	0.00	0.00	125,395.71	0.00
FACILITIES MANAGEMENT	228,252.16	22,401.16	62,287.75	16,084.34	106,287.45	21,191.46
DESIGN AND CONSTRUCTION	170,646.73	0.00	0.00	0.00	170,646.73	0.00
PERSONNEL	161,752.08	0.00	0.00	0.00	161,752.08	0.00
PURCHASING	97,866.32	0.00	0.00	0.00	97,866.32	0.00
GENERAL SERVICES	108,139.09	0.00	0.00	0.00	108,139.09	0.00
TREASURER	162,337.31	4,217.33	0.00	5,702.19	152,417.79	0.00
SECRETARY OF STATE	45,289.65	11,293.70	16,507.60	17,488.35	0.00	0.00
SECURITY	26,726.18	0.00	0.00	0.00	26,726.18	0.00
REVENUE	1,991,779.26	188,794.08	154,986.06	13,830.56	1,634,168.56	0.00
JUDICIARY	344,717.36	0.00	0.00	344,717.36	0.00	0.00
GOVERNOR	77,387.33	26,300.82	5,784.11	32,205.64	13,096.76	0.00
LT. GOVERNOR	20,657.82	6,999.67	0.00	13,658.15	0.00	0.00
AUDITOR	165,818.99	20,933.30	24,732.07	0.00	120,153.62	0.00
ATTORNEY GENERAL	176,206.42	0.00	53,406.25	122,800.17	0.00	0.00
INSURANCE	335,326.45	13,364.02	0.00	15,714.88	306,247.55	0.00
ECONOMIC DEVELOPMENT	586,416.64	13,484.51	8,177.54	45,272.63	519,481.96	0.00
EDUCATION	26,749.93	26,749.93	0.00	0.00	0.00	0.00
HEALTH	361,877.87	96,439.98	74,383.93	191,053.96	0.00	0.00
HIGHWAYS	88,286.83	0.00	0.00	0.00	88,286.83	0.00
LABOR	149,956.35	0.00	0.00	149,956.35	0.00	0.00
PUBLIC SAFETY	274,526.34	48,745.78	39,221.69	34,927.41	151,631.46	0.00
SOCIAL SERVICES	3,132,373.52	978,629.13	521,954.56	625,934.78	0.00	1,005,855.05
CORRECTIONS	143,342.82	0.00	0.00	143,342.82	0.00	0.00
ALL OTHER	57,256.38	6,408.16	0.00	0.00	50,848.22	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	9,608,337.48	1,464,761.57	961,441.56	1,772,689.59	4,382,398.25	1,027,046.51

© 2000 MAXIMUS, INC.

STATE OF MISSOURI

BOARD OF PUBLIC BUILDINGS II

NATURE AND EXTENT OF SERVICES

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

St. Joseph Office Building
Kirkpatrick Information Center
Mill Creek Building

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BOARD OF PUBLIC BUILDINGS II

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,822,072.00			2,822,072.00
EQUIPMENT USE	10,217.00		10,217.00	
INFORMATION SERVICES		2,665.05	2,665.05	
ACCOUNTING		1,347.45	1,347.45	
PURCHASING		2,105.27	2,105.27	
TREASURER		32.51	32.51	
Total Allocated Additions:	10,217.00	6,150.28	16,367.28	16,367.28
Equipment Purchases	(15,295.00)			
Building Depreciation	(692,233.00)			
Equipment Depreciation	(13,199.00)			
Land Improvement Depreciation	(17,678.00)			
Other Income	(81,381.00)			
Admin. Interest	(287.00)			
Total Departmental Cost Adjustments:	(820,073.00)			(820,073.00)
Total To Be Allocated:	2,012,216.00	6,150.28		2,018,366.28

© 2003 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	643,116.00	0.00	143,679.00	403,176.00	96,261.00
Fringe Benefits	281,185.00	0.00	69,065.00	179,291.00	32,829.00
Other Expense & Cost					
Departmental Expenditures	1,897,771.00	0.00	362,183.00	1,017,188.00	518,400.00
Departmental Totals					
Total Expenditures	2,822,072.00	0.00	574,927.00	1,599,655.00	647,490.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Equipment Purchases	(15,295.00)	0.00	(6,965.00)	(2,391.00)	(5,939.00)
Building Depreciation	(692,233.00)	0.00	(52,129.00)	(444,828.00)	(195,276.00)
Equipment Depreciation	(13,199.00)	0.00	(8,319.00)	(84.00)	(4,796.00)
Land Improvement Depreciation	(17,678.00)	0.00	0.00	(16,498.00)	(1,180.00)
Other Income	(81,381.00)	0.00	(27,864.00)	(31,622.00)	(21,895.00)
Admin. Interest	(287.00)	0.00	(29.00)	(258.00)	0.00
Functional Cost	2,001,999.00	0.00	479,621.00	1,103,974.00	418,404.00
Allocation Step 1					
Inbound- All Others	10,217.00	10,217.00	0.00	0.00	0.00
Reallocate Admin Costs		(10,217.00)	2,447.70	5,634.02	2,135.28
1st Allocation	2,012,216.00	0.00	482,068.70	1,109,608.02	420,539.28
Allocation Step 2					
Inbound- All Others	6,150.28	6,150.28	0.00	0.00	0.00
Reallocate Admin Costs		(6,150.28)	1,473.43	3,391.48	1,285.37
2nd Allocation	6,150.28	0.00	1,473.43	3,391.48	1,285.37
Total For 14 BOARD OF PUBLIC					
Total Allocated	2,018,366.28	0.00	483,542.13	1,112,999.50	421,824.65

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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 MANAGEMENT	1,855	5.5069	26,547.05		26,547.05	81.14	26,628.19
REVENUE	5,797	17.2094	82,961.32		82,961.32	253.57	83,214.89
EDUCATION	3,143	9.3306	44,979.72		44,979.72	137.48	45,117.20
HEALTH	2,680	7.9561	38,353.69		38,353.69	117.23	38,470.92
LABOR	1,848	5.4861	26,446.87		26,446.87	80.83	26,527.70
PUBLIC SAFETY	1,580	4.6905	22,611.50		22,611.50	69.11	22,680.61
SOCIAL SERVICES	16,782	49.8204	240,168.55		240,168.55	734.07	240,902.62
SubTotal	33,685	100.0000	482,068.70		482,068.70	1,473.43	483,542.13
TOTAL	33,685	100.0000	482,068.70		482,068.70	1,473.43	483,542.13

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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 MANAGEMENT	595	0.4476	4,966.92		4,966.92	15.18	4,982.10
SECRETARY OF STATE	132,328	99.5524	1,104,641.10		1,104,641.10	3,376.30	1,108,017.40
SubTotal	132,923	100.0000	1,109,608.02		1,109,608.02	3,391.48	1,112,999.50
TOTAL	132,923	100.0000	1,109,608.02		1,109,608.02	3,391.48	1,112,999.50

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	16,944	31.4968	132,456.27		132,456.27	404.85	132,861.12
CORRECTIONS	36,852	68.5032	288,083.01		288,083.01	880.52	288,963.53
SubTotal	53,796	100.0000	420,539.28		420,539.28	1,285.37	421,824.65
TOTAL	53,796	100.0000	420,539.28		420,539.28	1,285.37	421,824.65

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© [illegible] MAX[illegible], INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BOARD OF PUBLIC BUILDINGS II

Receiving Department	Total	ST JOSEPH	KIRKPATRICK INFO	MILL CREEK
FACILITIES MANAGEMENT	31,610.29	26,628.19	4,982.10	0.00
SECRETARY OF STATE	1,108,017.40	0.00	1,108,017.40	0.00
REVENUE	83,214.89	83,214.89	0.00	0.00
EDUCATION	45,117.20	45,117.20	0.00	0.00
HEALTH	171,332.04	38,470.92	0.00	132,861.12
LABOR	26,527.70	26,527.70	0.00	0.00
PUBLIC SAFETY	22,680.61	22,680.61	0.00	0.00
SOCIAL SERVICES	240,902.62	240,902.62	0.00	0.00
CORRECTIONS	288,963.53	0.00	0.00	288,963.53
Direct Billed	0.00	0.00	0.00	0.00
Total	2,018,366.28	483,542.13	1,112,999.50	421,824.65

© 2005 MAXIMUS, INC.

DRAFT

STATE OF MISSOURI

COMMISSIONER OF ADMINISTRATION

NATURE AND EXTENT OF SERVICES

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

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

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

Office Automation. Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each division based on the number of workstations located there in FY 2003.

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department COMM. OF ADMIN.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,908,968.00			3,908,968.00
BUILDING USE I	65,330.72		65,330.72	
BUILDING USE II	2,241.30		2,241.30	
EQUIPMENT USE	46,700.59		46,700.59	
RETIREMENT/GROUP INSURANCE	605,526.96		605,526.96	
OASDHI	190,899.98		190,899.98	
WORKER'S COMPENSATION	126,397.58		126,397.58	
UNEMPLOYMENT COMPENSATION	18,120.00		18,120.00	
INSURANCE	660.78		660.78	
BOARD OF PUBLIC BUILDINGS I	133,706.91	312.88	134,019.79	
COMM. OF ADMIN.		237,382.72	237,382.72	
INFORMATION SERVICES		395,281.31	395,281.31	
BUDGET AND PLANNING		285,428.30	285,428.30	
ACCOUNTING		2,811.47	2,811.47	
FACILITIES MANAGEMENT		32,979.09	32,979.09	
PERSONNEL		99,910.75	99,910.75	
PURCHASING		2,990.37	2,990.37	
GENERAL SERVICES		20,796.71	20,796.71	
TREASURER		68.76	68.76	
SECRETARY OF STATE		578,563.74	578,563.74	
SECURITY		19,168.09	19,168.09	
REVENUE		5,838.56	5,838.56	
Total Allocated Additions:	1,189,584.82	1,681,532.75	2,871,117.57	2,871,117.57
GR Cost Reimbursement	(17,737.00)			
Total Departmental Cost Adjustments:	(17,737.00)			(17,737.00)
Total To Be Allocated:	5,080,815.82	1,681,532.75		6,762,348.57

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department COMM. OF ADMIN.

	Total	General & Admin	DEPARTMENTAL	OFFICE AUTOMATION	SECTION II
Wages & Benefits					
Salaries & Wages	2,723,738.00	0.00	2,002,778.00	384,468.00	187,488.00
Other Expense & Cost					
Departmental Expenditures	1,185,230.00	0.00	304,877.00	177,761.00	679,910.00
Departmental Totals					
Total Expenditures	3,908,968.00	0.00	2,307,655.00	562,229.00	867,398.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
GR Cost Reimbursement	(17,737.00)	0.00	(13,042.00)	(2,504.00)	(1,221.00)
Functional Cost	3,891,231.00	0.00	2,294,613.00	559,725.00	866,177.00
Allocation Step 1					
Inbound- All Others	1,189,584.82	1,189,584.82	0.00	0.00	0.00
Reallocate Admin Costs		(1,189,584.82)	701,483.89	171,113.45	264,798.01
1st Allocation	5,080,815.82	0.00	2,996,096.89	730,838.45	1,130,975.01
Allocation Step 2					
Inbound- All Others	1,681,532.75	1,681,532.75	0.00	0.00	0.00
Reallocate Admin Costs		(1,681,532.75)	991,579.68	241,876.72	374,304.15
2nd Allocation	1,681,532.75	0.00	991,579.68	241,876.72	374,304.15
Total For 15 COMM. OF ADMIN.					
Total Allocated	6,762,348.57	0.00	3,987,676.57	972,715.17	1,505,279.16

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department COMM. OF ADMIN.

	GENERAL GOV'T
Wages & Benefits	
Salaries & Wages	149,004.00
Other Expense & Cost	
Departmental Expenditures	22,682.00
Departmental Totals	
Total Expenditures	171,686.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
GR Cost Reimbursement	(970.00)
Functional Cost	170,716.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	52,189.47
1st Allocation	222,905.47
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	73,772.20
2nd Allocation	73,772.20
Total For 15 COMM. OF ADMIN.	
Total Allocated	296,677.67

© 2003 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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.	579	6.4405	192,963.29		192,963.29		192,963.29
INFORMATION SERVICES	1,535	17.0745	511,569.37		511,569.37	180,962.41	692,531.78
BUDGET AND PLANNING	292	3.2481	97,314.81		97,314.81	34,424.12	131,738.93
ACCOUNTING	512	5.6952	170,634.22		170,634.22	60,360.10	230,994.32
FACILITIES MANAGEMENT	2,398	26.6741	799,181.42		799,181.42	282,702.18	1,081,883.60
DESIGN AND CONSTRUCTION	917	10.2002	305,608.53		305,608.53	108,105.88	413,714.41
PERSONNEL	816	9.0768	271,948.28		271,948.28	96,198.91	368,147.19
PURCHASING	555	6.1735	184,964.82		184,964.82	65,429.41	250,394.23
GENERAL SERVICES	899	10.0000	299,609.69		299,609.69	105,983.84	405,593.53
ALL OTHER	487	5.4171	162,302.46		162,302.46	57,412.83	219,715.29
SubTotal	8,990	100.0000	2,996,096.89		2,996,096.89	991,579.68	3,987,676.57
TOTAL	8,990	100.0000	2,996,096.89		2,996,096.89	991,579.68	3,987,676.57

Allocation Basis: Average Number of OA Employees, FY 2003

Allocation Source: HR Query "Number of OA Employees"

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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.	64	6.0779	44,419.43		44,419.43		44,419.43
INFORMATION SERVICES	222	21.0826	154,079.90		154,079.90	54,293.87	208,373.77
BUDGET AND PLANNING	31	2.9440	21,515.66		21,515.66	7,581.57	29,097.23
ACCOUNTING	60	5.6980	41,643.22		41,643.22	14,674.02	56,317.24
FACILITIES MANAGEMENT	154	14.6249	106,884.25		106,884.25	37,663.31	144,547.56
DESIGN AND CONSTRUCTION	141	13.3903	97,861.56		97,861.56	34,483.94	132,345.50
PERSONNEL	90	8.5470	62,464.83		62,464.83	22,011.03	84,475.86
PURCHASING	68	6.4577	47,195.65		47,195.65	16,630.55	63,826.20
GENERAL SERVICES	124	11.7759	86,062.64		86,062.64	30,326.30	116,388.94
GOVERNOR	53	5.0332	36,784.84		36,784.84	12,962.05	49,746.89
LT. GOVERNOR	16	1.5195	11,104.86		11,104.86	3,913.07	15,017.93
ALL OTHER	30	2.8490	20,821.61		20,821.61	7,337.01	28,158.62
SubTotal	1,053	100.0000	730,838.45		730,838.45	241,876.72	972,715.17
TOTAL	1,053	100.0000	730,838.45		730,838.45	241,876.72	972,715.17

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

© [illegible] MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

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	1,130,975.01		1,130,975.01	374,304.15	1,505,279.16
SubTotal	100	100.0000	1,130,975.01		1,130,975.01	374,304.15	1,505,279.16
TOTAL	100	100.0000	1,130,975.01		1,130,975.01	374,304.15	1,505,279.16

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	222,905.47		222,905.47	73,772.20	296,677.67
SubTotal	100	100.0000	222,905.47		222,905.47	73,772.20	296,677.67
TOTAL	100	100.0000	222,905.47		222,905.47	73,772.20	296,677.67

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department COMM. OF ADMIN.

Receiving Department	Total	DEPARTMENTAL	OFFICE AUTOMATION	SECTION II	GENERAL GOV'T
COMM. OF ADMIN.	237,382.72	192,963.29	44,419.43	0.00	0.00
INFORMATION SERVICES	900,905.55	692,531.78	208,373.77	0.00	0.00
BUDGET AND PLANNING	160,836.16	131,738.93	29,097.23	0.00	0.00
ACCOUNTING	287,311.56	230,994.32	56,317.24	0.00	0.00
FACILITIES MANAGEMENT	1,226,431.16	1,081,883.60	144,547.56	0.00	0.00
DESIGN AND CONSTRUCTION	546,059.91	413,714.41	132,345.50	0.00	0.00
PERSONNEL	452,623.05	368,147.19	84,475.86	0.00	0.00
PURCHASING	314,220.43	250,394.23	63,826.20	0.00	0.00
GENERAL SERVICES	521,982.47	405,593.53	116,388.94	0.00	0.00
GOVERNOR	49,746.89	0.00	49,746.89	0.00	0.00
LT. GOVERNOR	15,017.93	0.00	15,017.93	0.00	0.00
ALL OTHER	2,049,830.74	219,715.29	28,158.62	1,505,279.16	296,677.67
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	6,762,348.57	3,987,676.57	972,715.17	1,505,279.16	296,677.67

© 2005 MAXIMUS, INC.

DRAFT

STATE OF MISSOURI

INFORMATION SERVICES

NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. Most of the expenses of these services are included in the Section II sub-pool. The general and administration costs are allocated to each sub-pool based on 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.

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

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department INFORMATION SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	68,111,006.00			68,111,006.00
BUILDING USE I	186,569.15		186,569.15	
BUILDING USE II	5,402.96		5,402.96	
EQUIPMENT USE	144,967.41		144,967.41	
RETIREMENT/GROUP INSURANCE	647,331.95		647,331.95	
OASDHI	165,807.03		165,807.03	
BOARD OF PUBLIC BUILDINGS I	414,262.75	969.40	415,232.15	
COMM. OF ADMIN.	665,649.27	235,256.28	900,905.55	
INFORMATION SERVICES		1,886,559.24	1,886,559.24	
ACCOUNTING		16,465.51	16,465.51	
FACILITIES MANAGEMENT		36,175.43	36,175.43	
PURCHASING		67,635.69	67,635.69	
GENERAL SERVICES		4,559.22	4,559.22	
TREASURER		390.89	390.89	
SECURITY		65,719.20	65,719.20	
Total Allocated Additions:	2,229,990.52	2,313,730.86	4,543,721.38	4,543,721.38
Capital Outlay - Departmental	(2,210,264.00)			
Captial Outlay - G & A	(201,915.00)			
SAM II Cost to be Capitalized	(558,560.00)			
GR Cost Reimbursement	(149,248.00)			
Total Departmental Cost Adjustments:	(3,119,987.00)			(3,119,987.00)
Total To Be Allocated:	67,221,009.52	2,313,730.86		69,534,740.38

© MAX, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SERVICES

	Total	General & Admin	SYSTEM DEVELOPMENT	SYSTEM DEVELOP. SAM II	SECTION II
Wages & Benefits					
Salaries & Wages	6,423,107.00	0.00	1,650,607.00	19,031.00	4,646,565.00
Other Expense & Cost					
Departmental Expenditures	52,533,757.00	0.00	501,857.00	582,460.00	51,449,440.00
General and Administrative	3,154,142.00	0.00	810,551.00	9,345.00	2,281,750.00
Depreciation on SAM II	6,000,000.00	0.00	0.00	6,000,000.00	0.00
Departmental Totals					
Total Expenditures	68,111,006.00	0.00	2,963,015.00	6,610,836.00	58,377,755.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay - Departmental	(2,210,264.00)	0.00	(47,445.00)	(51,236.00)	(2,111,583.00)
Captial Outlay - G & A	(201,915.00)	0.00	(51,888.00)	(598.00)	(146,068.00)
SAM II Cost to be Capitalized	(558,560.00)	0.00	0.00	(558,560.00)	0.00
GR Cost Reimbursement	(149,248.00)	0.00	(38,354.00)	(442.00)	(107,968.00)
Functional Cost	64,991,019.00	0.00	2,825,328.00	6,000,000.00	56,012,136.00
Allocation Step 1					
Inbound- All Others	2,229,990.52	2,229,990.52	0.00	0.00	0.00
Reallocate Admin Costs		(2,229,990.52)	96,944.38	205,872.72	1,921,903.95
1st Allocation	67,221,009.52	0.00	2,922,272.38	6,205,872.72	57,934,039.95
Allocation Step 2					
Inbound- All Others	2,313,730.86	2,313,730.86	0.00	0.00	0.00
Reallocate Admin Costs		(2,313,730.86)	100,584.82	213,603.63	1,994,075.06
2nd Allocation	2,313,730.86	0.00	100,584.82	213,603.63	1,994,075.06
Total For 16 INFORMATION					
Total Allocated	69,534,740.38	0.00	3,022,857.20	6,419,476.35	59,928,115.01

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SERVICES

	OTHER
Wages & Benefits	
Salaries & Wages	106,904.00
Other Expense & Cost	
Departmental Expenditures	0.00
General and Administrative	52,496.00
Depreciation on SAM II	0.00
Departmental Totals	
Total Expenditures	159,400.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Capital Outlay - Departmental	0.00
Captial Outlay - G & A	(3,361.00)
SAM II Cost to be Capitalized	0.00
GR Cost Reimbursement	(2,484.00)
Functional Cost	153,555.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	5,269.47
1st Allocation	158,824.47
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	5,467.35
2nd Allocation	5,467.35
Total For 16 INFORMATION	
Total Allocated	164,291.82

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION 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.	7,152	13.3336	389,643.58		389,643.58		389,643.58
INFORMATION SERVICES	34,040	63.4612	1,854,511.68		1,854,511.68		1,854,511.68
BUDGET AND PLANNING	5	0.0093	272.41		272.41	40.40	312.81
ACCOUNTING	636	1.1857	34,649.50		34,649.50	5,139.55	39,789.05
FACILITIES MANAGEMENT	785	1.4635	42,767.08		42,767.08	6,343.62	49,110.70
DESIGN AND CONSTRUCTION	102	0.1902	5,556.99		5,556.99	824.27	6,381.26
PERSONNEL	2,417	4.5061	131,679.05		131,679.05	19,531.90	151,210.95
PURCHASING	2,547	4.7484	138,761.50		138,761.50	20,582.43	159,343.93
GENERAL SERVICES	4,963	9.2526	270,386.06		270,386.06	40,106.25	310,492.31
ALL OTHER	992	1.8494	54,044.53		54,044.53	8,016.40	62,060.93
SubTotal	53,639	100.0000	2,922,272.38		2,922,272.38	100,584.82	3,022,857.20
TOTAL	53,639	100.0000	2,922,272.38		2,922,272.38	100,584.82	3,022,857.20

Allocation Basis: System Development Hours for FY 2003

Allocation Source: Systems and Programming Project Summary

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - SYSTEM DEVELOP. SAM II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	6,150	0.1438	8,922.25		8,922.25		8,922.25
BOARD OF PUBLIC BUILDINGS II	1,837	0.0429	2,665.05		2,665.05		2,665.05
COMM. OF ADMIN.	3,886	0.0908	5,637.73		5,637.73		5,637.73
INFORMATION SERVICES	22,090	0.5164	32,047.56		32,047.56		32,047.56
BUDGET AND PLANNING	1,085	0.0254	1,574.06		1,574.06	54.61	1,628.67
ACCOUNTING	2,060	0.0482	2,988.56		2,988.56	103.69	3,092.25
FACILITIES MANAGEMENT	10,377	0.2426	15,054.64		15,054.64	522.32	15,576.96
DESIGN AND CONSTRUCTION	4,588	0.1073	6,656.17		6,656.17	230.94	6,887.11
PERSONNEL	2,476	0.0579	3,592.08		3,592.08	124.63	3,716.71
PURCHASING	3,064	0.0716	4,445.14		4,445.14	154.23	4,599.37
GENERAL SERVICES	48,303	1.1292	70,076.59		70,076.59	2,431.31	72,507.90
TREASURER	20,559	0.4806	29,826.42		29,826.42	1,034.83	30,861.25
SECRETARY OF STATE	19,897	0.4651	28,866.00		28,866.00	1,001.51	29,867.51
SECURITY	1,050	0.0245	1,523.29		1,523.29	52.85	1,576.14
REVENUE	180,785	4.2263	262,277.74		262,277.74	9,099.74	271,377.48
LEGISLATURE	26,942	0.6298	39,086.70		39,086.70	1,356.12	40,442.82
JUDICIARY	115,476	2.6995	167,529.27		167,529.27	5,812.44	173,341.71
GOVERNOR	1,866	0.0436	2,707.13		2,707.13	93.92	2,801.05
LT. GOVERNOR	389	0.0091	564.36		564.36	19.58	583.94
AUDITOR	5,602	0.1310	8,127.21		8,127.21	281.97	8,409.18
ATTORNEY GENERAL	18,268	0.4271	26,502.68		26,502.68	919.51	27,422.19
AGRICULTURE	35,266	0.8244	51,162.89		51,162.89	1,775.10	52,937.99
INSURANCE	11,719	0.2740	17,001.61		17,001.61	589.87	17,591.48
CONSERVATION	141,434	3.3064	205,188.43		205,188.43	7,119.02	212,307.45
ECONOMIC DEVELOPMENT	81,746	1.9110	118,594.79		118,594.79	4,114.65	122,709.44
EDUCATION	617,041	14.4248	895,185.53		895,185.53	31,058.52	926,244.05
HIGHER EDUCATION	9,747	0.2279	14,140.70		14,140.70	490.61	14,631.31
HEALTH	310,246	7.2527	450,096.06		450,096.06	15,616.11	465,712.17
HIGHWAYS	820,432	19.1797	1,190,259.58		1,190,259.58	41,296.15	1,231,555.73
LABOR	79,420	1.8566	115,220.28		115,220.28	3,997.57	119,217.85
MENTAL HEALTH	330,324	7.7221	479,224.69		479,224.69	16,626.73	495,851.42
NATURAL RESOURCES	217,312	5.0802	315,270.06		315,270.06	10,938.32	326,208.38

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - SYSTEM DEVELOP. SAM II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	191,717	4.4818	278,137.60		278,137.60	9,650.00	287,787.60
SOCIAL SERVICES	500,326	11.6963	725,858.73		725,858.73	25,183.71	751,042.44
CORRECTIONS	430,750	10.0698	624,919.84		624,919.84	21,681.63	646,601.47
ALL OTHER	3,406	0.0796	4,941.30		4,941.30	171.44	5,112.74
SubTotal	4,277,636	100.0000	6,205,872.72		6,205,872.72	213,603.63	6,419,476.35
TOTAL	4,277,636	100.0000	6,205,872.72		6,205,872.72	213,603.63	6,419,476.35

Allocation Basis: Number of PV Documents by Agency and Number of Paychecks, FY 2003

Allocation Source: Access Queries from SAMII Data Warehouse-Financial and HR

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION 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	57,934,039.95		57,934,039.95	1,994,075.06	59,928,115.01
SubTotal	100	100.0000	57,934,039.95		57,934,039.95	1,994,075.06	59,928,115.01
TOTAL	100	100.0000	57,934,039.95		57,934,039.95	1,994,075.06	59,928,115.01

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION 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	158,824.47		158,824.47	5,467.35	164,291.82
SubTotal	100	100.0000	158,824.47		158,824.47	5,467.35	164,291.82
TOTAL	100	100.0000	158,824.47		158,824.47	5,467.35	164,291.82

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INFORMATION SERVICES

Receiving Department	Total	SYSTEM DEVELOPMENT	SYSTEM DEVELOP. SAM II	SECTION II	OTHER
BOARD OF PUBLIC BUILDINGS I	8,922.25	0.00	8,922.25	0.00	0.00
BOARD OF PUBLIC BUILDINGS II	2,665.05	0.00	2,665.05	0.00	0.00
COMM. OF ADMIN.	395,281.31	389,643.58	5,637.73	0.00	0.00
INFORMATION SERVICES	1,886,559.24	1,854,511.68	32,047.56	0.00	0.00
BUDGET AND PLANNING	1,941.48	312.81	1,628.67	0.00	0.00
ACCOUNTING	42,881.30	39,789.05	3,092.25	0.00	0.00
FACILITIES MANAGEMENT	64,687.66	49,110.70	15,576.96	0.00	0.00
DESIGN AND CONSTRUCTION	13,268.37	6,381.26	6,887.11	0.00	0.00
PERSONNEL	154,927.66	151,210.95	3,716.71	0.00	0.00
PURCHASING	163,943.30	159,343.93	4,599.37	0.00	0.00
GENERAL SERVICES	383,000.21	310,492.31	72,507.90	0.00	0.00
TREASURER	30,861.25	0.00	30,861.25	0.00	0.00
SECRETARY OF STATE	29,867.51	0.00	29,867.51	0.00	0.00
SECURITY	1,576.14	0.00	1,576.14	0.00	0.00
REVENUE	271,377.48	0.00	271,377.48	0.00	0.00
LEGISLATURE	40,442.82	0.00	40,442.82	0.00	0.00
JUDICIARY	173,341.71	0.00	173,341.71	0.00	0.00
GOVERNOR	2,801.05	0.00	2,801.05	0.00	0.00
LT. GOVERNOR	583.94	0.00	583.94	0.00	0.00
AUDITOR	8,409.18	0.00	8,409.18	0.00	0.00
ATTORNEY GENERAL	27,422.19	0.00	27,422.19	0.00	0.00
AGRICULTURE	52,937.99	0.00	52,937.99	0.00	0.00
INSURANCE	17,591.48	0.00	17,591.48	0.00	0.00
CONSERVATION	212,307.45	0.00	212,307.45	0.00	0.00
ECONOMIC DEVELOPMENT	122,709.44	0.00	122,709.44	0.00	0.00
EDUCATION	926,244.05	0.00	926,244.05	0.00	0.00
HIGHER EDUCATION	14,631.31	0.00	14,631.31	0.00	0.00
HEALTH	465,712.17	0.00	465,712.17	0.00	0.00
HIGHWAYS	1,231,555.73	0.00	1,231,555.73	0.00	0.00
LABOR	119,217.85	0.00	119,217.85	0.00	0.00
MENTAL HEALTH	495,851.42	0.00	495,851.42	0.00	0.00
NATURAL RESOURCES	326,208.38	0.00	326,208.38	0.00	0.00
PUBLIC SAFETY	287,787.60	0.00	287,787.60	0.00	0.00
SOCIAL SERVICES	751,042.44	0.00	751,042.44	0.00	0.00
CORRECTIONS	646,601.47	0.00	646,601.47	0.00	0.00
ALL OTHER	60,159,580.50	62,060.93	5,112.74	59,928,115.01	164,291.82

All Monetary Values Are $ Dollars

MAXIMUS
© MAX..., INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INFORMATION SERVICES

Receiving Department	Total	SYSTEM DEVELOPMENT	SYSTEM DEVELOP. SAM II	SECTION II	OTHER
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	69,534,740.38	3,022,857.20	6,419,476.35	59,928,115.01	164,291.82

© 2005 MAXIMUS, INC.

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.

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUDGET AND PLANNING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,596,920.00			1,596,920.00
BUILDING USE I	20,710.44		20,710.44	
EQUIPMENT USE	11,175.89		11,175.89	
RETIREMENT/GROUP INSURANCE	313,778.00		313,778.00	
OASDHI	109,802.99		109,802.99	
BUILDING RENTAL	72,657.00		72,657.00	
COMM. OF ADMIN.	118,830.47	42,005.69	160,836.16	
INFORMATION SERVICES	1,846.47	95.01	1,941.48	
ACCOUNTING		749.34	749.34	
FACILITIES MANAGEMENT		70,409.15	70,409.15	
PURCHASING		82.24	82.24	
GENERAL SERVICES		2,714.06	2,714.06	
TREASURER		19.20	19.20	
SECURITY		10,953.20	10,953.20	
Total Allocated Additions:	648,801.26	127,027.89	775,829.15	775,829.15
Capital Outlay	(16,559.00)			
GR Cost Reimbursement	(23,657.00)			
Total Departmental Cost Adjustments:	(40,216.00)			(40,216.00)
Total To Be Allocated:	2,205,505.26	127,027.89		2,332,533.15

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUDGET AND PLANNING

	Total	General & Admin	BUDGET & PLANNING	WASHINGTON OFFICE	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,454,082.00	0.00	811,922.00	155,007.00	487,153.00
Other Expense & Cost					
Departmental Expenditures	142,838.00	0.00	65,554.00	22,941.00	54,343.00
Departmental Totals					
Total Expenditures	1,596,920.00	0.00	877,476.00	177,948.00	541,496.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(16,559.00)	0.00	(8,651.00)	(2,718.00)	(5,190.00)
GR Cost Reimbursement	(23,657.00)	0.00	0.00	0.00	(23,657.00)
Functional Cost	1,556,704.00	0.00	868,825.00	175,230.00	512,649.00
Allocation Step 1					
Inbound- All Others	648,801.26	648,801.26	0.00	0.00	0.00
Reallocate Admin Costs		(648,801.26)	362,107.67	73,032.31	213,661.28
1st Allocation	2,205,505.26	0.00	1,230,932.67	248,262.31	726,310.28
Allocation Step 2					
Inbound- All Others	127,027.89	127,027.89	0.00	0.00	0.00
Reallocate Admin Costs		(127,027.89)	70,896.56	14,298.89	41,832.44
2nd Allocation	127,027.89	0.00	70,896.56	14,298.89	41,832.44
Total For 17 BUDGET AND					
Total Allocated	2,332,533.15	0.00	1,301,829.23	262,561.20	768,142.72

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	9,316	23.1879	285,428.30		285,428.30		285,428.30
TREASURER	139	0.3460	4,258.76		4,258.76	319.33	4,578.09
SECRETARY OF STATE	144	0.3584	4,411.95		4,411.95	330.82	4,742.77
SECURITY	19	0.0473	582.13		582.13	43.65	625.78
REVENUE	1,166	2.9022	35,724.50		35,724.50	2,678.72	38,403.22
JUDICIARY	899	2.2377	27,544.01		27,544.01	2,065.33	29,609.34
GOVERNOR	1,198	2.9819	36,704.94		36,704.94	2,752.24	39,457.18
LT. GOVERNOR	40	0.0996	1,225.54		1,225.54	91.89	1,317.43
AUDITOR	60	0.1493	1,838.31		1,838.31	137.84	1,976.15
ATTORNEY GENERAL	65	0.1618	1,991.50		1,991.50	149.33	2,140.83
AGRICULTURE	1,131	2.8151	34,652.16		34,652.16	2,598.31	37,250.47
INSURANCE	377	0.9384	11,550.72		11,550.72	866.10	12,416.82
CONSERVATION	298	0.7417	9,130.27		9,130.27	684.61	9,814.88
ECONOMIC DEVELOPMENT	2,274	5.6601	69,671.97		69,671.97	5,224.20	74,896.17
EDUCATION	2,610	6.4964	79,966.51		79,966.51	5,996.11	85,962.62
HIGHER EDUCATION	1,484	3.6937	45,467.55		45,467.55	3,409.28	48,876.83
HEALTH	2,413	6.0061	73,930.71		73,930.71	5,543.53	79,474.24
HIGHWAYS	1,811	4.5077	55,486.33		55,486.33	4,160.52	59,646.85
LABOR	844	2.1008	25,858.90		25,858.90	1,938.97	27,797.87
MENTAL HEALTH	2,640	6.5711	80,885.66		80,885.66	6,065.03	86,950.69
NATURAL RESOURCES	1,533	3.8157	46,968.83		46,968.83	3,521.85	50,490.68
PUBLIC SAFETY	2,691	6.6980	82,448.23		82,448.23	6,182.20	88,630.43
SOCIAL SERVICES	5,224	13.0028	160,055.57		160,055.57	12,001.45	172,057.02
CORRECTIONS	1,800	4.4803	55,149.32		55,149.32	4,135.25	59,284.57
SubTotal	40,176	100.0000	1,230,932.67		1,230,932.67	70,896.56	1,301,829.23
TOTAL	40,176	100.0000	1,230,932.67		1,230,932.67	70,896.56	1,301,829.23

Allocation Basis: Budget and Planning Hours by Department, FY 2003

Allocation Source: Budget and Planning Office

© MAXI..., INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - WASHINGTON OFFICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	248,262.31		248,262.31	14,298.89	262,561.20
SubTotal	100	100.0000	248,262.31		248,262.31	14,298.89	262,561.20
TOTAL	100	100.0000	248,262.31		248,262.31	14,298.89	262,561.20

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	726,310.28		726,310.28	41,832.44	768,142.72
SubTotal	100	100.0000	726,310.28		726,310.28	41,832.44	768,142.72
TOTAL	100	100.0000	726,310.28		726,310.28	41,832.44	768,142.72

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© [illegible] MAXI[illegible], INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	WASHINGTON OFFICE	GENERAL GOV'T
COMM. OF ADMIN.	285,428.30	285,428.30	0.00	0.00
TREASURER	4,578.09	4,578.09	0.00	0.00
SECRETARY OF STATE	4,742.77	4,742.77	0.00	0.00
SECURITY	625.78	625.78	0.00	0.00
REVENUE	38,403.22	38,403.22	0.00	0.00
JUDICIARY	29,609.34	29,609.34	0.00	0.00
GOVERNOR	39,457.18	39,457.18	0.00	0.00
LT. GOVERNOR	1,317.43	1,317.43	0.00	0.00
AUDITOR	1,976.15	1,976.15	0.00	0.00
ATTORNEY GENERAL	2,140.83	2,140.83	0.00	0.00
AGRICULTURE	37,250.47	37,250.47	0.00	0.00
INSURANCE	12,416.82	12,416.82	0.00	0.00
CONSERVATION	9,814.88	9,814.88	0.00	0.00
ECONOMIC DEVELOPMENT	74,896.17	74,896.17	0.00	0.00
EDUCATION	85,962.62	85,962.62	0.00	0.00
HIGHER EDUCATION	48,876.83	48,876.83	0.00	0.00
HEALTH	79,474.24	79,474.24	0.00	0.00
HIGHWAYS	59,646.85	59,646.85	0.00	0.00
LABOR	27,797.87	27,797.87	0.00	0.00
MENTAL HEALTH	86,950.69	86,950.69	0.00	0.00
NATURAL RESOURCES	50,490.68	50,490.68	0.00	0.00
PUBLIC SAFETY	88,630.43	88,630.43	0.00	0.00
SOCIAL SERVICES	172,057.02	172,057.02	0.00	0.00
CORRECTIONS	59,284.57	59,284.57	0.00	0.00
ALL OTHER	1,030,703.92	0.00	262,561.20	768,142.72
Direct Billed	0.00	0.00	0.00	0.00
Total	2,332,533.15	1,301,829.23	262,561.20	768,142.72

© 2005 MAXIMUS, INC.

DRAFT

STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

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

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department ACCOUNTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,127,757.00			2,127,757.00
BUILDING USE I	56,341.91		56,341.91	
EQUIPMENT USE	18,277.98		18,277.98	
RETIREMENT/GROUP INSURANCE	490,009.04		490,009.04	
OASDHI	137,253.97		137,253.97	
BUILDING RENTAL	57,679.00		57,679.00	
UNEMPLOYMENT COMPENSATION	3,713.00		3,713.00	
BOARD OF PUBLIC BUILDINGS I	125,102.96	292.75	125,395.71	
COMM. OF ADMIN.	212,277.44	75,034.12	287,311.56	
INFORMATION SERVICES	37,638.06	5,243.24	42,881.30	
ACCOUNTING		1,434.09	1,434.09	
PURCHASING		2,281.51	2,281.51	
GENERAL SERVICES		4,826.38	4,826.38	
TREASURER		36.45	36.45	
SECURITY		20,341.66	20,341.66	
Total Allocated Additions:	1,138,293.36	109,490.20	1,247,783.56	1,247,783.56
Capital Outlay	(13,374.00)			
GR Cost Reimbursement	(45,345.00)			
Total Departmental Cost Adjustments:	(58,719.00)			(58,719.00)
Total To Be Allocated:	3,207,331.36	109,490.20		3,316,821.56

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department ACCOUNTING

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,840,803.00	0.00	571,017.00	1,180,691.00	89,095.00
Other Expense & Cost					
Departmental Expenditures	286,954.00	0.00	89,013.00	184,052.00	13,889.00
Departmental Totals					
Total Expenditures	2,127,757.00	0.00	660,030.00	1,364,743.00	102,984.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(13,374.00)	0.00	(4,149.00)	(8,578.00)	(647.00)
GR Cost Reimbursement	(45,345.00)	0.00	(14,066.00)	(29,084.00)	(2,195.00)
Functional Cost	2,069,038.00	0.00	641,815.00	1,327,081.00	100,142.00
Allocation Step 1					
Inbound- All Others	1,138,293.36	1,138,293.36	0.00	0.00	0.00
Reallocate Admin Costs		(1,138,293.36)	353,098.60	730,101.36	55,093.40
1st Allocation	3,207,331.36	0.00	994,913.60	2,057,182.36	155,235.40
Allocation Step 2					
Inbound- All Others	109,490.20	109,490.20	0.00	0.00	0.00
Reallocate Admin Costs		(109,490.20)	33,963.86	70,227.01	5,299.33
2nd Allocation	109,490.20	0.00	33,963.86	70,227.01	5,299.33
Total For 18 ACCOUNTING					
Total Allocated	3,316,821.56	0.00	1,028,877.46	2,127,409.37	160,534.73

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	1,996	0.1258	1,251.58		1,251.58		1,251.58
BOARD OF PUBLIC BUILDINGS II	414	0.0261	259.59		259.59		259.59
COMM. OF ADMIN.	1,159	0.0730	726.74		726.74		726.74
INFORMATION SERVICES	3,069	0.1934	1,924.40		1,924.40		1,924.40
BUDGET AND PLANNING	583	0.0367	365.57		365.57		365.57
ACCOUNTING	1,024	0.0645	642.10		642.10		642.10
FACILITIES MANAGEMENT	2,386	0.1504	1,496.13		1,496.13	51.34	1,547.47
DESIGN AND CONSTRUCTION	1,835	0.1157	1,150.63		1,150.63	39.48	1,190.11
PERSONNEL	1,631	0.1028	1,022.71		1,022.71	35.10	1,057.81
PURCHASING	1,110	0.0700	696.02		696.02	23.88	719.90
GENERAL SERVICES	1,798	0.1133	1,127.43		1,127.43	38.69	1,166.12
TREASURER	932	0.0587	584.40		584.40	20.05	604.45
SECRETARY OF STATE	5,058	0.3188	3,171.60		3,171.60	108.84	3,280.44
SECURITY	703	0.0443	440.82		440.82	15.13	455.95
REVENUE	38,083	2.4002	23,879.79		23,879.79	819.45	24,699.24
LEGISLATURE	10,738	0.6768	6,733.22		6,733.22	231.06	6,964.28
JUDICIARY	66,097	4.1658	41,445.85		41,445.85	1,422.25	42,868.10
GOVERNOR	512	0.0323	321.05		321.05	11.02	332.07
LT. GOVERNOR	134	0.0084	84.02		84.02	2.88	86.90
AUDITOR	2,693	0.1697	1,688.64		1,688.64	57.95	1,746.59
ATTORNEY GENERAL	6,556	0.4132	4,110.91		4,110.91	141.07	4,251.98
AGRICULTURE	7,434	0.4685	4,661.46		4,661.46	159.96	4,821.42
INSURANCE	3,769	0.2375	2,363.34		2,363.34	81.10	2,444.44
CONSERVATION	29,386	1.8521	18,426.37		18,426.37	632.32	19,058.69
ECONOMIC DEVELOPMENT	23,643	1.4901	14,825.25		14,825.25	508.74	15,333.99
EDUCATION	40,356	2.5434	25,305.06		25,305.06	868.36	26,173.42
HIGHER EDUCATION	1,640	0.1034	1,028.35		1,028.35	35.29	1,063.64
HEALTH	73,997	4.6637	46,399.52		46,399.52	1,592.24	47,991.76
HIGHWAYS	410,850	25.8938	257,621.79		257,621.79	8,840.51	266,462.30
LABOR	19,261	1.2139	12,077.53		12,077.53	414.45	12,491.98
MENTAL HEALTH	179,252	11.2974	112,399.22		112,399.22	3,857.07	116,256.29
NATURAL RESOURCES	94,170	5.9351	59,048.91		59,048.91	2,026.31	61,075.22

© MAXI... INC.

State of Missouri
Statewide Cost Allocation Plan
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
PUBLIC SAFETY	78,257	4.9322	49,070.73		49,070.73	1,683.90	50,754.63
SOCIAL SERVICES	266,386	16.7890	167,036.24		167,036.24	5,731.98	172,768.22
CORRECTIONS	208,781	13.1585	130,915.26		130,915.26	4,492.46	135,407.72
ALL OTHER	975	0.0615	611.37		611.37	20.98	632.35
SubTotal	1,586,668	100.0000	994,913.60		994,913.60	33,963.86	1,028,877.46
TOTAL	1,586,668	100.0000	994,913.60		994,913.60	33,963.86	1,028,877.46

Allocation Basis: Number of Paychecks, FY 2003

Allocation Source: SAM II HR Access Query

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	4,154	0.1544	3,175.63		3,175.63		3,175.63
BOARD OF PUBLIC BUILDINGS II	1,423	0.0529	1,087.86		1,087.86		1,087.86
COMM. OF ADMIN.	2,727	0.1013	2,084.73		2,084.73		2,084.73
INFORMATION SERVICES	19,021	0.7068	14,541.11		14,541.11		14,541.11
BUDGET AND PLANNING	502	0.0187	383.77		383.77		383.77
ACCOUNTING	1,036	0.0385	791.99		791.99		791.99
FACILITIES MANAGEMENT	7,991	0.2970	6,108.93		6,108.93	210.80	6,319.73
DESIGN AND CONSTRUCTION	2,753	0.1023	2,104.60		2,104.60	72.62	2,177.22
PERSONNEL	845	0.0314	645.98		645.98	22.29	668.27
PURCHASING	1,954	0.0726	1,493.78		1,493.78	51.55	1,545.33
GENERAL SERVICES	46,505	1.7282	35,552.00		35,552.00	1,226.81	36,778.81
TREASURER	19,627	0.7294	15,004.39		15,004.39	517.77	15,522.16
SECRETARY OF STATE	14,839	0.5514	11,344.06		11,344.06	391.46	11,735.52
SECURITY	347	0.0129	265.27		265.27	9.15	274.42
REVENUE	142,702	5.3030	109,092.36		109,092.36	3,764.52	112,856.88
LEGISLATURE	16,204	0.6022	12,387.57		12,387.57	427.47	12,815.04
JUDICIARY	49,379	1.8350	37,749.09		37,749.09	1,302.63	39,051.72
GOVERNOR	1,354	0.0503	1,035.09		1,035.09	35.72	1,070.81
LT. GOVERNOR	255	0.0095	194.94		194.94	6.73	201.67
AUDITOR	2,909	0.1081	2,223.86		2,223.86	76.74	2,300.60
ATTORNEY GENERAL	11,712	0.4352	8,953.56		8,953.56	308.97	9,262.53
AGRICULTURE	27,832	1.0343	21,276.92		21,276.92	734.21	22,011.13
INSURANCE	7,950	0.2954	6,077.60		6,077.60	209.72	6,287.32
CONSERVATION	112,048	4.1639	85,658.09		85,658.09	2,955.85	88,613.94
ECONOMIC DEVELOPMENT	58,103	2.1592	44,418.39		44,418.39	1,532.77	45,951.16
EDUCATION	576,685	21.4304	440,862.28		440,862.28	15,213.10	456,075.38
HIGHER EDUCATION	8,107	0.3013	6,197.61		6,197.61	213.86	6,411.47
HEALTH	236,249	8.7793	180,606.85		180,606.85	6,232.31	186,839.16
HIGHWAYS	409,582	15.2206	313,115.89		313,115.89	10,804.88	323,920.77
LABOR	60,159	2.2356	45,990.16		45,990.16	1,587.01	47,577.17
MENTAL HEALTH	151,072	5.6140	115,491.02		115,491.02	3,985.32	119,476.34
NATURAL RESOURCES	123,142	4.5761	94,139.20		94,139.20	3,248.52	97,387.72

© MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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
PUBLIC SAFETY	113,460	4.2163	86,737.54		86,737.54	2,993.10	89,730.64
SOCIAL SERVICES	233,940	8.6935	178,841.68		178,841.68	6,171.40	185,013.08
CORRECTIONS	221,969	8.2487	169,690.12		169,690.12	5,855.60	175,545.72
ALL OTHER	2,431	0.0903	1,858.44		1,858.44	64.13	1,922.57
SubTotal	2,690,968	100.0000	2,057,182.36		2,057,182.36	70,227.01	2,127,409.37
TOTAL	2,690,968	100.0000	2,057,182.36		2,057,182.36	70,227.01	2,127,409.37

Allocation Basis: Number of PV Documents by Agency

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

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	155,235.40		155,235.40	5,299.33	160,534.73
SubTotal	100	100.0000	155,235.40		155,235.40	5,299.33	160,534.73
TOTAL	100	100.0000	155,235.40		155,235.40	5,299.33	160,534.73

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	4,427.21	1,251.58	3,175.63	0.00
BOARD OF PUBLIC BUILDINGS II	1,347.45	259.59	1,087.86	0.00
COMM. OF ADMIN.	2,811.47	726.74	2,084.73	0.00
INFORMATION SERVICES	16,465.51	1,924.40	14,541.11	0.00
BUDGET AND PLANNING	749.34	365.57	383.77	0.00
ACCOUNTING	1,434.09	642.10	791.99	0.00
FACILITIES MANAGEMENT	7,867.20	1,547.47	6,319.73	0.00
DESIGN AND CONSTRUCTION	3,367.33	1,190.11	2,177.22	0.00
PERSONNEL	1,726.08	1,057.81	668.27	0.00
PURCHASING	2,265.23	719.90	1,545.33	0.00
GENERAL SERVICES	37,944.93	1,166.12	36,778.81	0.00
TREASURER	16,126.61	604.45	15,522.16	0.00
SECRETARY OF STATE	15,015.96	3,280.44	11,735.52	0.00
SECURITY	730.37	455.95	274.42	0.00
REVENUE	137,556.12	24,699.24	112,856.88	0.00
LEGISLATURE	19,779.32	6,964.28	12,815.04	0.00
JUDICIARY	81,919.82	42,868.10	39,051.72	0.00
GOVERNOR	1,402.88	332.07	1,070.81	0.00
LT. GOVERNOR	288.57	86.90	201.67	0.00
AUDITOR	4,047.19	1,746.59	2,300.60	0.00
ATTORNEY GENERAL	13,514.51	4,251.98	9,262.53	0.00
AGRICULTURE	26,832.55	4,821.42	22,011.13	0.00
INSURANCE	8,731.76	2,444.44	6,287.32	0.00
CONSERVATION	107,672.63	19,058.69	88,613.94	0.00
ECONOMIC DEVELOPMENT	61,285.15	15,333.99	45,951.16	0.00
EDUCATION	482,248.80	26,173.42	456,075.38	0.00
HIGHER EDUCATION	7,475.11	1,063.64	6,411.47	0.00
HEALTH	234,830.92	47,991.76	186,839.16	0.00
HIGHWAYS	590,383.07	266,462.30	323,920.77	0.00
LABOR	60,069.15	12,491.98	47,577.17	0.00
MENTAL HEALTH	235,732.63	116,256.29	119,476.34	0.00
NATURAL RESOURCES	158,462.94	61,075.22	97,387.72	0.00
PUBLIC SAFETY	140,485.27	50,754.63	89,730.64	0.00
SOCIAL SERVICES	357,781.30	172,768.22	185,013.08	0.00
CORRECTIONS	310,953.44	135,407.72	175,545.72	0.00
ALL OTHER	163,089.65	632.35	1,922.57	160,534.73

All Monetary Values Are $ Dollars

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	3,316,821.56	1,028,877.46	2,127,409.37	160,534.73

© MAXIMUS, INC.

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FACILITIES MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,675,162.00			21,675,162.00
BUILDING USE I	55,982.36		55,982.36	
BUILDING USE II	9,873.45		9,873.45	
BUILDING USE III	16,348.62		16,348.62	
BUILDING USE IV	1,816.91		1,816.91	
EQUIPMENT USE	79,829.10		79,829.10	
RETIREMENT/GROUP INSURANCE	911,244.98		911,244.98	
OASDHI	247,056.03		247,056.03	
BUILDING RENTAL	396,228.01		396,228.01	
BOARD OF PUBLIC BUILDINGS I	227,719.28	532.88	228,252.16	
BOARD OF PUBLIC BUILDINGS II	31,513.97	96.32	31,610.29	
COMM. OF ADMIN.	906,065.67	320,365.49	1,226,431.16	
INFORMATION SERVICES	57,821.72	6,865.94	64,687.66	
ACCOUNTING	7,605.06	262.14	7,867.20	
FACILITIES MANAGEMENT		46,521.19	46,521.19	
PURCHASING		8,541.55	8,541.55	
GENERAL SERVICES		4,547.99	4,547.99	
TREASURER		183.63	183.63	
SECURITY		15,256.24	15,256.24	
Total Allocated Additions:	2,949,105.16	403,173.37	3,352,278.53	3,352,278.53
Capital Outlay	(320,328.00)			
Board of Public Buildings I & II	(10,805,687.00)			
Building Rental	(2,855,115.00)			
Total Departmental Cost Adjustments:	(13,981,130.00)			(13,981,130.00)
Total To Be Allocated:	10,643,137.16	403,173.37		11,046,310.53

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT

	Total	General & Admin	FACILITIES MANAGER	PENROSE FAMILY CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	6,950,288.00	0.00	2,011,027.00	79,583.00	947,443.00
Other Expense & Cost					
Departmental Expenditures	14,724,874.00	0.00	4,459,045.00	112,610.00	133,465.00
Departmental Totals					
Total Expenditures	21,675,162.00	0.00	6,470,072.00	192,193.00	1,080,908.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(320,328.00)	0.00	(78,370.00)	(7,324.00)	(25,009.00)
Board of Public Buildings I & II	(10,805,687.00)	0.00	0.00	0.00	0.00
Building Rental	(2,855,115.00)	0.00	0.00	0.00	0.00
Functional Cost	7,694,032.00	0.00	6,391,702.00	184,869.00	1,055,899.00
Allocation Step 1					
Inbound- All Others	2,949,105.16	2,949,105.16	0.00	0.00	0.00
Reallocate Admin Costs		(2,949,105.16)	2,449,924.87	70,861.10	404,723.40
1st Allocation	10,643,137.16	0.00	8,841,626.87	255,730.10	1,460,622.40
Allocation Step 2					
Inbound- All Others	403,173.37	403,173.37	0.00	0.00	0.00
Reallocate Admin Costs		(403,173.37)	334,930.23	9,687.45	55,329.90
2nd Allocation	403,173.37	0.00	334,930.23	9,687.45	55,329.90
Total For 19 FACILITIES					
Total Allocated	11,046,310.53	0.00	9,176,557.10	265,417.55	1,515,952.30

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT

	OTHER
Wages & Benefits	
Salaries & Wages	3,912,235.00
Other Expense & Cost	
Departmental Expenditures	10,019,754.00
Departmental Totals	
Total Expenditures	13,931,989.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Capital Outlay	(209,625.00)
Board of Public Buildings I & II	(10,805,687.00)
Building Rental	(2,855,115.00)
Functional Cost	61,562.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	23,595.79
1st Allocation	85,157.79
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	3,225.79
2nd Allocation	3,225.79
Total For 19 FACILITIES	
Total Allocated	88,383.58

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	3,312	0.3730	32,979.09		32,979.09		32,979.09
INFORMATION SERVICES	3,633	0.4091	36,175.43		36,175.43		36,175.43
BUDGET AND PLANNING	7,071	0.7963	70,409.15		70,409.15		70,409.15
FACILITIES MANAGEMENT	4,672	0.5262	46,521.19		46,521.19		46,521.19
DESIGN AND CONSTRUCTION	2,607	0.2936	25,959.10		25,959.10	1,004.50	26,963.60
GENERAL SERVICES	12,730	1.4337	126,758.34		126,758.34	4,904.97	131,663.31
TREASURER	1,781	0.2006	17,734.18		17,734.18	686.24	18,420.42
SECRETARY OF STATE	2,202	0.2480	21,926.26		21,926.26	848.45	22,774.71
REVENUE	494	0.0556	4,918.95		4,918.95	190.34	5,109.29
LEGISLATURE	175,731	19.7909	1,749,832.40		1,749,832.40	67,710.57	1,817,542.97
JUDICIARY	35,411	3.9880	352,603.20		352,603.20	13,644.15	366,247.35
GOVERNOR	30,403	3.4240	302,736.33		302,736.33	11,714.52	314,450.85
LT. GOVERNOR	2,697	0.3037	26,855.20		26,855.20	1,039.17	27,894.37
AUDITOR	1,605	0.1808	15,981.68		15,981.68	618.42	16,600.10
ATTORNEY GENERAL	53,898	6.0700	536,686.57		536,686.57	20,767.34	557,453.91
AGRICULTURE	43,175	4.8624	429,912.88		429,912.88	16,635.68	446,548.56
ECONOMIC DEVELOPMENT	26,814	3.0198	266,999.01		266,999.01	10,331.65	277,330.66
EDUCATION	89,984	10.1340	896,011.09		896,011.09	34,671.57	930,682.66
HEALTH	57,615	6.4886	573,698.42		573,698.42	22,199.53	595,897.95
LABOR	25,936	2.9209	258,256.41		258,256.41	9,993.35	268,249.76
MENTAL HEALTH	56,571	6.3710	563,302.79		563,302.79	21,797.27	585,100.06
NATURAL RESOURCES	122,407	13.7855	1,218,861.41		1,218,861.41	47,164.41	1,266,025.82
PUBLIC SAFETY	374	0.0421	3,724.09		3,724.09	144.10	3,868.19
SOCIAL SERVICES	123,344	13.8910	1,228,191.54		1,228,191.54	47,525.44	1,275,716.98
ALL OTHER	3,474	0.3912	34,592.16		34,592.16	1,338.56	35,930.72
SubTotal	887,941	100.0000	8,841,626.87		8,841,626.87	334,930.23	9,176,557.10
TOTAL	887,941	100.0000	8,841,626.87		8,841,626.87	334,930.23	9,176,557.10

Allocation Basis: Square Footage of Buildings Served

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	255,730.10		255,730.10	9,687.45	265,417.55
SubTotal	151,451	100.0000	255,730.10		255,730.10	9,687.45	265,417.55
TOTAL	151,451	100.0000	255,730.10		255,730.10	9,687.45	265,417.55

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

© MAX... , INC.

State of Missouri
Statewide Cost Allocation Plan
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	1,460,622.40		1,460,622.40	55,329.90	1,515,952.30
SubTotal	100	100.0000	1,460,622.40		1,460,622.40	55,329.90	1,515,952.30
TOTAL	100	100.0000	1,460,622.40		1,460,622.40	55,329.90	1,515,952.30

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT

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	85,157.79		85,157.79	3,225.79	88,383.58
SubTotal	100	100.0000	85,157.79		85,157.79	3,225.79	88,383.58
TOTAL	100	100.0000	85,157.79		85,157.79	3,225.79	88,383.58

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© MAX..., INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FACILITIES MANAGEMENT

Receiving Department	Total	FACILITIES MANAGER	PENROSE FAMILY	SECTION II	OTHER
COMM. OF ADMIN.	32,979.09	32,979.09	0.00	0.00	0.00
INFORMATION SERVICES	36,175.43	36,175.43	0.00	0.00	0.00
BUDGET AND PLANNING	70,409.15	70,409.15	0.00	0.00	0.00
FACILITIES MANAGEMENT	46,521.19	46,521.19	0.00	0.00	0.00
DESIGN AND CONSTRUCTION	26,963.60	26,963.60	0.00	0.00	0.00
GENERAL SERVICES	131,663.31	131,663.31	0.00	0.00	0.00
TREASURER	18,420.42	18,420.42	0.00	0.00	0.00
SECRETARY OF STATE	22,774.71	22,774.71	0.00	0.00	0.00
REVENUE	5,109.29	5,109.29	0.00	0.00	0.00
LEGISLATURE	1,817,542.97	1,817,542.97	0.00	0.00	0.00
JUDICIARY	366,247.35	366,247.35	0.00	0.00	0.00
GOVERNOR	314,450.85	314,450.85	0.00	0.00	0.00
LT. GOVERNOR	27,894.37	27,894.37	0.00	0.00	0.00
AUDITOR	16,600.10	16,600.10	0.00	0.00	0.00
ATTORNEY GENERAL	557,453.91	557,453.91	0.00	0.00	0.00
AGRICULTURE	446,548.56	446,548.56	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	277,330.66	277,330.66	0.00	0.00	0.00
EDUCATION	930,682.66	930,682.66	0.00	0.00	0.00
HEALTH	595,897.95	595,897.95	0.00	0.00	0.00
LABOR	268,249.76	268,249.76	0.00	0.00	0.00
MENTAL HEALTH	585,100.06	585,100.06	0.00	0.00	0.00
NATURAL RESOURCES	1,266,025.82	1,266,025.82	0.00	0.00	0.00
PUBLIC SAFETY	3,868.19	3,868.19	0.00	0.00	0.00
SOCIAL SERVICES	1,541,134.53	1,275,716.98	265,417.55	0.00	0.00
ALL OTHER	1,640,266.60	35,930.72	0.00	1,515,952.30	88,383.58
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	11,046,310.53	9,176,557.10	265,417.55	1,515,952.30	88,383.58

© 2005 MAXIMUS, INC.

DRAFT

STATE OF MISSOURI

DESIGN AND CONSTRUCTION

NATURE AND EXTENT OF SERVICES

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department DESIGN AND CONSTRUCTION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	188,969,523.00			188,969,523.00
BUILDING USE I	77,157.05		77,157.05	
BUILDING USE IV	1,727.09		1,727.09	
EQUIPMENT USE	30,994.34		30,994.34	
RETIREMENT/GROUP INSURANCE	439,327.99		439,327.99	
OASDHI	105,517.01		105,517.01	
UNEMPLOYMENT COMPENSATION	1,163.00		1,163.00	
BOARD OF PUBLIC BUILDINGS I	170,248.34	398.39	170,646.73	
COMM. OF ADMIN.	403,470.09	142,589.82	546,059.91	
INFORMATION SERVICES	12,213.16	1,055.21	13,268.37	
ACCOUNTING	3,255.23	112.10	3,367.33	
FACILITIES MANAGEMENT	25,959.10	1,004.50	26,963.60	
PURCHASING		718.84	718.84	
GENERAL SERVICES		10,864.98	10,864.98	
TREASURER		81.19	81.19	
SECURITY		26,991.81	26,991.81	
Total Allocated Additions:	1,271,032.40	183,816.84	1,454,849.24	1,454,849.24
Capital Outlay	(179,297,579.00)			
GR Cost Reimbursement	(31,210.00)			
Total Departmental Cost Adjustments:	(179,328,789.00)			(179,328,789.00)
Total To Be Allocated:	10,911,766.40	183,816.84		11,095,583.24

© MAX..., INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department DESIGN AND CONSTRUCTION

	Total	General & Admin	SECTION II	OTHER
Wages & Benefits				
Salaries & Wages	4,382,183.00	0.00	2,779,695.00	1,602,488.00
Other Expense & Cost				
Departmental Expenditures	184,587,340.00	0.00	3,450,958.00	181,136,382.00
Departmental Totals				
Total Expenditures	188,969,523.00	0.00	6,230,653.00	182,738,870.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(179,297,579.00)	0.00	(2,857,630.00)	(176,439,949.00)
GR Cost Reimbursement	(31,210.00)	0.00	(19,797.00)	(11,413.00)
Functional Cost	9,640,734.00	0.00	3,353,226.00	6,287,508.00
Allocation Step 1				
Inbound- All Others	1,271,032.40	1,271,032.40	0.00	0.00
Reallocate Admin Costs		(1,271,032.40)	442,089.22	828,943.18
1st Allocation	10,911,766.40	0.00	3,795,315.22	7,116,451.18
Allocation Step 2				
Inbound- All Others	183,816.84	183,816.84	0.00	0.00
Reallocate Admin Costs		(183,816.84)	63,934.99	119,881.85
2nd Allocation	183,816.84	0.00	63,934.99	119,881.85
Total For 20 DESIGN AND				
Total Allocated	11,095,583.24	0.00	3,859,250.21	7,236,333.03

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	3,795,315.22		3,795,315.22	63,934.99	3,859,250.21
SubTotal	100	100.0000	3,795,315.22		3,795,315.22	63,934.99	3,859,250.21
TOTAL	100	100.0000	3,795,315.22		3,795,315.22	63,934.99	3,859,250.21

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© ____ MAX....., INC.

State of Missouri
Statewide Cost Allocation Plan
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	7,116,451.18		7,116,451.18	119,881.85	7,236,333.03
SubTotal	100	100.0000	7,116,451.18		7,116,451.18	119,881.85	7,236,333.03
TOTAL	100	100.0000	7,116,451.18		7,116,451.18	119,881.85	7,236,333.03

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department DESIGN AND CONSTRUCTION

Receiving Department	Total	SECTION II	OTHER
ALL OTHER	11,095,583.24	3,859,250.21	7,236,333.03
Direct Billed	0.00	0.00	0.00
Total	11,095,583.24	3,859,250.21	7,236,333.03

© [illegible] MAX[illegible], INC.

STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,149,899.00			3,149,899.00
BUILDING USE I	72,677.30		72,677.30	
EQUIPMENT USE	27,895.85		27,895.85	
RETIREMENT/GROUP INSURANCE	700,958.10		700,958.10	
OASDHI	203,385.03		203,385.03	
BOARD OF PUBLIC BUILDINGS I	161,374.46	377.62	161,752.08	
COMM. OF ADMIN.	334,413.11	118,209.94	452,623.05	
INFORMATION SERVICES	135,271.13	19,656.53	154,927.66	
ACCOUNTING	1,668.69	57.39	1,726.08	
PURCHASING		154.01	154.01	
GENERAL SERVICES		12,441.73	12,441.73	
TREASURER		43.81	43.81	
SECURITY		28,947.74	28,947.74	
Total Allocated Additions:	1,637,643.67	179,888.77	1,817,532.44	1,817,532.44
Capital Outlay	(23,228.00)			
GR Cost Reimbursement	(54,921.00)			
Total Departmental Cost Adjustments:	(78,149.00)			(78,149.00)
Total To Be Allocated:	4,709,393.67	179,888.77		4,889,282.44

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
Wages & Benefits				
Salaries & Wages	2,786,109.00	0.00	2,753,493.00	32,616.00
Other Expense & Cost				
Departmental Expenditures	363,790.00	0.00	303,400.00	60,390.00
Departmental Totals				
Total Expenditures	3,149,899.00	0.00	3,056,893.00	93,006.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(23,228.00)	0.00	(23,036.00)	(192.00)
GR Cost Reimbursement	(54,921.00)	0.00	(54,278.00)	(643.00)
Functional Cost	3,071,750.00	0.00	2,979,579.00	92,171.00
Allocation Step 1				
Inbound- All Others	1,637,643.67	1,637,643.67	0.00	0.00
Reallocate Admin Costs		(1,637,643.67)	1,588,504.53	49,139.14
1st Allocation	4,709,393.67	0.00	4,568,083.53	141,310.14
Allocation Step 2				
Inbound- All Others	179,888.77	179,888.77	0.00	0.00
Reallocate Admin Costs		(179,888.77)	174,491.03	5,397.74
2nd Allocation	179,888.77	0.00	174,491.03	5,397.74
Total For 21 PERSONNEL				
Total Allocated	4,889,282.44	0.00	4,742,574.56	146,707.88

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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.	873	2.1871	99,910.75		99,910.75		99,910.75
SECURITY	14	0.0351	1,602.26		1,602.26	62.57	1,664.83
REVENUE	1,920	4.8102	219,734.96		219,734.96	8,581.09	228,316.05
AGRICULTURE	332	0.8318	37,995.86		37,995.86	1,483.81	39,479.67
INSURANCE	124	0.3107	14,191.21		14,191.21	554.20	14,745.41
ECONOMIC DEVELOPMENT	1,253	3.1392	143,399.95		143,399.95	5,600.05	149,000.00
HEALTH	1,920	4.8102	219,734.96		219,734.96	8,581.09	228,316.05
LABOR	994	2.4903	113,758.62		113,758.62	4,442.50	118,201.12
MENTAL HEALTH	8,968	22.4677	1,026,345.31		1,026,345.31	40,080.83	1,066,426.14
NATURAL RESOURCES	1,776	4.4495	203,254.82		203,254.82	7,937.50	211,192.32
PUBLIC SAFETY	1,901	4.7626	217,560.51		217,560.51	8,496.17	226,056.68
SOCIAL SERVICES	8,765	21.9592	1,003,112.91		1,003,112.91	39,173.55	1,042,286.46
CORRECTIONS	11,075	27.7464	1,267,481.41		1,267,481.41	49,497.67	1,316,979.08
SubTotal	39,915	100.0000	4,568,083.53		4,568,083.53	174,491.03	4,742,574.56
TOTAL	39,915	100.0000	4,568,083.53		4,568,083.53	174,491.03	4,742,574.56

Allocation Basis: Average Number of Merit & UCP Employees, FY 2003

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

© ____ MAXI..., INC.

State of Missouri
Statewide Cost Allocation Plan
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	141,310.14		141,310.14	5,397.74	146,707.88
SubTotal	100	100.0000	141,310.14		141,310.14	5,397.74	146,707.88
TOTAL	100	100.0000	141,310.14		141,310.14	5,397.74	146,707.88

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL SERVICE	SECTION II
COMM. OF ADMIN.	99,910.75	99,910.75	0.00
SECURITY	1,664.83	1,664.83	0.00
REVENUE	228,316.05	228,316.05	0.00
AGRICULTURE	39,479.67	39,479.67	0.00
INSURANCE	14,745.41	14,745.41	0.00
ECONOMIC DEVELOPMENT	149,000.00	149,000.00	0.00
HEALTH	228,316.05	228,316.05	0.00
LABOR	118,201.12	118,201.12	0.00
MENTAL HEALTH	1,066,426.14	1,066,426.14	0.00
NATURAL RESOURCES	211,192.32	211,192.32	0.00
PUBLIC SAFETY	226,056.68	226,056.68	0.00
SOCIAL SERVICES	1,042,286.46	1,042,286.46	0.00
CORRECTIONS	1,316,979.08	1,316,979.08	0.00
ALL OTHER	146,707.88	0.00	146,707.88
Direct Billed	0.00	0.00	0.00
Total	4,889,282.44	4,742,574.56	146,707.88

© ---- MAX....., INC.

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 2003.

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,757,655.00			6,757,655.00
BUILDING USE I	43,972.60		43,972.60	
EQUIPMENT USE	79,891.37		79,891.37	
RETIREMENT/GROUP INSURANCE	528,693.88		528,693.88	
OASDHI	150,979.03		150,979.03	
BOARD OF PUBLIC BUILDINGS I	97,637.84	228.48	97,866.32	
COMM. OF ADMIN.	232,160.47	82,059.96	314,220.43	
INFORMATION SERVICES	143,206.64	20,736.66	163,943.30	
ACCOUNTING	2,189.80	75.43	2,265.23	
PURCHASING		1,213.00	1,213.00	
GENERAL SERVICES		5,244.60	5,244.60	
TREASURER		54.22	54.22	
SECURITY		14,473.86	14,473.86	
Total Allocated Additions:	1,278,731.63	124,086.21	1,402,817.84	1,402,817.84
Capital Outlay	(19,319.00)			
Refunds	(2,342,568.00)			
GR Cost Reimbursement	(32,573.00)			
Total Departmental Cost Adjustments:	(2,394,460.00)			(2,394,460.00)
Total To Be Allocated:	5,641,926.63	124,086.21		5,766,012.84

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,054,555.00	0.00	1,497,028.00	557,527.00
Other Expense & Cost				
Departmental Expenditures	2,360,532.00	0.00	147,954.00	2,212,578.00
Refunds	2,342,568.00	0.00	2,338,000.00	4,568.00
Departmental Totals				
Total Expenditures	6,757,655.00	0.00	3,982,982.00	2,774,673.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(19,319.00)	0.00	(13,058.00)	(6,261.00)
Refunds	(2,342,568.00)	0.00	(2,338,000.00)	(4,568.00)
GR Cost Reimbursement	(32,573.00)	0.00	(23,734.00)	(8,839.00)
Functional Cost	4,363,195.00	0.00	1,608,190.00	2,755,005.00
Allocation Step 1				
Inbound- All Others	1,278,731.63	1,278,731.63	0.00	0.00
Reallocate Admin Costs		(1,278,731.63)	471,316.18	807,415.45
1st Allocation	5,641,926.63	0.00	2,079,506.18	3,562,420.45
Allocation Step 2				
Inbound- All Others	124,086.21	124,086.21	0.00	0.00
Reallocate Admin Costs		(124,086.21)	45,735.82	78,350.39
2nd Allocation	124,086.21	0.00	45,735.82	78,350.39
Total For 22 PURCHASING				
Total Allocated	5,766,012.84	0.00	2,125,242.00	3,640,770.84

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	2,565,076	0.4315	8,973.19		8,973.19		8,973.19
BOARD OF PUBLIC BUILDINGS II	601,810	0.1012	2,105.27		2,105.27		2,105.27
COMM. OF ADMIN.	854,829	0.1438	2,990.37		2,990.37		2,990.37
INFORMATION SERVICES	19,334,321	3.2525	67,635.69		67,635.69		67,635.69
BUDGET AND PLANNING	23,508	0.0040	82.24		82.24		82.24
ACCOUNTING	652,194	0.1097	2,281.51		2,281.51		2,281.51
FACILITIES MANAGEMENT	2,441,688	0.4107	8,541.55		8,541.55		8,541.55
DESIGN AND CONSTRUCTION	205,487	0.0346	718.84		718.84		718.84
PERSONNEL	44,025	0.0074	154.01		154.01		154.01
PURCHASING	346,744	0.0583	1,213.00		1,213.00		1,213.00
GENERAL SERVICES	4,209,278	0.7081	14,724.98		14,724.98	339.31	15,064.29
TREASURER	374,173	0.0629	1,308.95		1,308.95	30.16	1,339.11
SECRETARY OF STATE	5,572,247	0.9374	19,492.94		19,492.94	449.17	19,942.11
SECURITY	518,822	0.0873	1,814.95		1,814.95	41.82	1,856.77
REVENUE	12,213,058	2.0545	42,723.95		42,723.95	984.48	43,708.43
GOVERNOR	29,697	0.0050	103.89		103.89	2.39	106.28
LT. GOVERNOR	273		0.96		0.96	0.02	0.98
AUDITOR	695,473	0.1170	2,432.92		2,432.92	56.06	2,488.98
ATTORNEY GENERAL	1,161,350	0.1954	4,062.65		4,062.65	93.62	4,156.27
AGRICULTURE	1,682,381	0.2830	5,885.34		5,885.34	135.62	6,020.96
INSURANCE	1,188,534	0.1999	4,157.74		4,157.74	95.81	4,253.55
CONSERVATION	15,195,810	2.5563	53,158.27		53,158.27	1,224.92	54,383.19
ECONOMIC DEVELOPMENT	23,293,750	3.9186	81,486.66		81,486.66	1,877.69	83,364.35
EDUCATION	87,118,446	14.6554	304,759.45		304,759.45	7,022.55	311,782.00
HIGHER EDUCATION	12,149,220	2.0438	42,500.64		42,500.64	979.34	43,479.98
HEALTH	51,837,386	8.7203	181,338.55		181,338.55	4,178.57	185,517.12
LABOR	3,945,292	0.6637	13,801.50		13,801.50	318.03	14,119.53
MENTAL HEALTH	58,373,191	9.8197	204,202.22		204,202.22	4,705.41	208,907.63
NATURAL RESOURCES	13,320,137	2.2408	46,596.76		46,596.76	1,073.73	47,670.49
PUBLIC SAFETY	32,322,769	5.4375	113,072.13		113,072.13	2,605.51	115,677.64
SOCIAL SERVICES	104,955,621	17.6560	367,157.80		367,157.80	8,460.39	375,618.19
CORRECTIONS	137,220,441	23.0837	480,027.26		480,027.26	11,061.22	491,088.48

State of Missouri
Statewide Cost Allocation Plan
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
SubTotal	594,447,031	100.0000	2,079,506.18		2,079,506.18	45,735.82	2,125,242.00
TOTAL	594,447,031	100.0000	2,079,506.18		2,079,506.18	45,735.82	2,125,242.00

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsof Access Query from SAM II Data Warehouse

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	3,562,420.45		3,562,420.45	78,350.39	3,640,770.84
SubTotal	100	100.0000	3,562,420.45		3,562,420.45	78,350.39	3,640,770.84
TOTAL	100	100.0000	3,562,420.45		3,562,420.45	78,350.39	3,640,770.84

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
BOARD OF PUBLIC BUILDINGS I	8,973.19	8,973.19	0.00
BOARD OF PUBLIC BUILDINGS II	2,105.27	2,105.27	0.00
COMM. OF ADMIN.	2,990.37	2,990.37	0.00
INFORMATION SERVICES	67,635.69	67,635.69	0.00
BUDGET AND PLANNING	82.24	82.24	0.00
ACCOUNTING	2,281.51	2,281.51	0.00
FACILITIES MANAGEMENT	8,541.55	8,541.55	0.00
DESIGN AND CONSTRUCTION	718.84	718.84	0.00
PERSONNEL	154.01	154.01	0.00
PURCHASING	1,213.00	1,213.00	0.00
GENERAL SERVICES	15,064.29	15,064.29	0.00
TREASURER	1,339.11	1,339.11	0.00
SECRETARY OF STATE	19,942.11	19,942.11	0.00
SECURITY	1,856.77	1,856.77	0.00
REVENUE	43,708.43	43,708.43	0.00
GOVERNOR	106.28	106.28	0.00
LT. GOVERNOR	0.98	0.98	0.00
AUDITOR	2,488.98	2,488.98	0.00
ATTORNEY GENERAL	4,156.27	4,156.27	0.00
AGRICULTURE	6,020.96	6,020.96	0.00
INSURANCE	4,253.55	4,253.55	0.00
CONSERVATION	54,383.19	54,383.19	0.00
ECONOMIC DEVELOPMENT	83,364.35	83,364.35	0.00
EDUCATION	311,782.00	311,782.00	0.00
HIGHER EDUCATION	43,479.98	43,479.98	0.00
HEALTH	185,517.12	185,517.12	0.00
LABOR	14,119.53	14,119.53	0.00
MENTAL HEALTH	208,907.63	208,907.63	0.00
NATURAL RESOURCES	47,670.49	47,670.49	0.00
PUBLIC SAFETY	115,677.64	115,677.64	0.00
SOCIAL SERVICES	375,618.19	375,618.19	0.00
CORRECTIONS	491,088.48	491,088.48	0.00
ALL OTHER	3,640,770.84	0.00	3,640,770.84

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Direct Billed	0.00	0.00	0.00
Total	5,766,012.84	2,125,242.00	3,640,770.84

© MAXIMUS, INC.
DRAFT

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

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

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

Forms Management. Provides technical assistance in design and use of forms by State agencies. Costs are allocated based on the number of new forms reviewed during FY 2003.

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

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	26,000,977.00			26,000,977.00
BUILDING USE I	48,588.29		48,588.29	
BUILDING USE II	2,105.33		2,105.33	
EQUIPMENT USE	247,991.47		247,991.47	
RETIREMENT/GROUP INSURANCE	353,376.90		353,376.90	
OASDHI	87,232.03		87,232.03	
BUILDING RENTAL	117,607.01		117,607.01	
UNEMPLOYMENT COMPENSATION	403.00		403.00	
INSURANCE	114,667.00		114,667.00	
BOARD OF PUBLIC BUILDINGS I	107,886.63	252.46	108,139.09	
COMM. OF ADMIN.	385,672.33	136,310.14	521,982.47	
INFORMATION SERVICES	340,462.65	42,537.56	383,000.21	
ACCOUNTING	36,679.43	1,265.50	37,944.93	
FACILITIES MANAGEMENT	126,758.34	4,904.97	131,663.31	
PURCHASING	14,724.98	339.31	15,064.29	
GENERAL SERVICES		22,417.84	22,417.84	
TREASURER		854.74	854.74	
SECURITY		12,909.12	12,909.12	
Total Allocated Additions:	1,984,155.39	221,791.64	2,205,947.03	2,205,947.03
Capital Outlay - Departmental	(79,427.00)			
Capital Outlay - G & A	(982.00)			
Unallowable Risk Management	(17,904,923.00)			
GR Cost Reimbursement	(28,366.00)			
Total Departmental Cost Adjustments:	(18,013,698.00)			(18,013,698.00)
Total To Be Allocated:	9,971,434.39	221,791.64		10,193,226.03

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	RISK MANAGEMENT	FORMS MANAGEMENT	MAIL SERVICES
Wages & Benefits					
Salaries & Wages	2,889,922.00	0.00	504,768.00	195,101.00	66,233.00
Other Expense & Cost					
Departmental Expenditures	22,790,416.00	0.00	17,935,826.00	18,945.00	13,010.00
General and Administrative	320,639.00	0.00	56,004.00	21,647.00	7,348.00
Departmental Totals					
Total Expenditures	26,000,977.00	0.00	18,496,598.00	235,693.00	86,591.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay - Departmental	(79,427.00)	0.00	(3,276.00)	(3,644.00)	0.00
Capital Outlay - G & A	(982.00)	0.00	(172.00)	(66.00)	(23.00)
Unallowable Risk Management	(17,904,923.00)	0.00	(17,904,923.00)	0.00	0.00
GR Cost Reimbursement	(28,366.00)	0.00	(4,955.00)	(1,915.00)	(650.00)
Functional Cost	7,987,279.00	0.00	583,272.00	230,068.00	85,918.00
Allocation Step 1					
Inbound- All Others	1,984,155.39	1,984,155.39	0.00	0.00	0.00
Reallocate Admin Costs		(1,984,155.39)	144,892.95	57,151.61	21,343.56
1st Allocation	9,971,434.39	0.00	728,164.95	287,219.61	107,261.56
Allocation Step 2					
Inbound- All Others	221,791.64	221,791.64	0.00	0.00	0.00
Reallocate Admin Costs		(221,791.64)	16,196.33	6,388.49	2,385.81
2nd Allocation	221,791.64	0.00	16,196.33	6,388.49	2,385.81
Total For 23 GENERAL SERVICES					
Total Allocated	10,193,226.03	0.00	744,361.28	293,608.10	109,647.37

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	SECTION II	OTHER
Wages & Benefits		
Salaries & Wages	1,916,770.00	207,050.00
Other Expense & Cost		
Departmental Expenditures	4,759,977.00	62,658.00
General and Administrative	212,667.00	22,973.00
Departmental Totals		
Total Expenditures	6,889,414.00	292,681.00
Deductions		
Total Deductions	0.00	0.00
Cost Adjustments		
Capital Outlay - Departmental	(71,909.00)	(598.00)
Capital Outlay - G & A	(651.00)	(70.00)
Unallowable Risk Management	0.00	0.00
GR Cost Reimbursement	(18,814.00)	(2,032.00)
Functional Cost	6,798,040.00	289,981.00
Allocation Step 1		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	1,688,732.51	72,034.76
1st Allocation	8,486,772.51	362,015.76
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	188,768.86	8,052.15
2nd Allocation	188,768.86	8,052.15
Total For 23 GENERAL SERVICES		
Total Allocated	8,675,541.37	370,067.91

All Monetary Values Are $ Dollars

© MAXIMUS, INC.

DR

State of Missouri
Statewide Cost Allocation Plan
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.	1,002	1.1699	8,518.93		8,518.93		8,518.93
TREASURER	53	0.0619	450.60		450.60	10.14	460.74
SECRETARY OF STATE	293	0.3421	2,491.07		2,491.07	56.06	2,547.13
SECURITY	43	0.0502	365.58		365.58	8.23	373.81
REVENUE	2,152	2.5126	18,296.16		18,296.16	411.77	18,707.93
LEGISLATURE	746	0.8710	6,342.44		6,342.44	142.74	6,485.18
JUDICIARY	4,039	4.7159	34,339.31		34,339.31	772.84	35,112.15
GOVERNOR	34	0.0397	289.07		289.07	6.51	295.58
LT. GOVERNOR	9	0.0105	76.52		76.52	1.72	78.24
AUDITOR	155	0.1810	1,317.80		1,317.80	29.66	1,347.46
ATTORNEY GENERAL	396	0.4624	3,366.77		3,366.77	75.77	3,442.54
AGRICULTURE	433	0.5056	3,681.34		3,681.34	82.85	3,764.19
INSURANCE	219	0.2557	1,861.93		1,861.93	41.90	1,903.83
CONSERVATION	1,901	2.2196	16,162.17		16,162.17	363.75	16,525.92
ECONOMIC DEVELOPMENT	1,355	1.5821	11,520.12		11,520.12	259.27	11,779.39
EDUCATION	2,428	2.8349	20,642.69		20,642.69	464.58	21,107.27
HIGHER EDUCATION	22,850	26.6793	194,269.13		194,269.13	4,372.23	198,641.36
HEALTH	2,076	2.4239	17,650.01		17,650.01	397.23	18,047.24
HIGHWAYS	6,793	7.9314	57,753.62		57,753.62	1,299.80	59,053.42
LABOR	1,103	1.2878	9,377.63		9,377.63	211.05	9,588.68
MENTAL HEALTH	10,062	11.7482	85,546.43		85,546.43	1,925.31	87,471.74
NATURAL RESOURCES	2,134	2.4916	18,143.13		18,143.13	408.33	18,551.46
PUBLIC SAFETY	4,450	5.1957	37,833.59		37,833.59	851.48	38,685.07
SOCIAL SERVICES	9,366	10.9356	79,629.09		79,629.09	1,792.13	81,421.22
CORRECTIONS	11,555	13.4914	98,239.82		98,239.82	2,210.98	100,450.80
SubTotal	85,647	100.0000	728,164.95		728,164.95	16,196.33	744,361.28
TOTAL	85,647	100.0000	728,164.95		728,164.95	16,196.33	744,361.28

Allocation Basis: Total Number of Employees, FY 2003

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

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - FORMS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	7	1.7241	4,952.06		4,952.06		4,952.06
SECRETARY OF STATE	1	0.2463	707.44		707.44	16.01	723.45
REVENUE	10	2.4631	7,074.37		7,074.37	160.11	7,234.48
JUDICIARY	5	1.2315	3,537.19		3,537.19	80.06	3,617.25
AGRICULTURE	20	4.9261	14,148.75		14,148.75	320.23	14,468.98
INSURANCE	6	1.4778	4,244.63		4,244.63	96.07	4,340.70
ECONOMIC DEVELOPMENT	38	9.3596	26,882.62		26,882.62	608.43	27,491.05
EDUCATION	41	10.0985	29,004.94		29,004.94	656.46	29,661.40
HEALTH	102	25.1233	72,158.61		72,158.61	1,633.15	73,791.76
HIGHWAYS	33	8.1281	23,345.44		23,345.44	528.37	23,873.81
MENTAL HEALTH	4	0.9852	2,829.75		2,829.75	64.04	2,893.79
NATURAL RESOURCES	40	9.8522	28,297.50		28,297.50	640.45	28,937.95
PUBLIC SAFETY	27	6.6502	19,100.81		19,100.81	432.30	19,533.11
SOCIAL SERVICES	39	9.6059	27,590.06		27,590.06	624.44	28,214.50
CORRECTIONS	33	8.1281	23,345.44		23,345.44	528.37	23,873.81
SubTotal	406	100.0000	287,219.61		287,219.61	6,388.49	293,608.10
TOTAL	406	100.0000	287,219.61		287,219.61	6,388.49	293,608.10

Allocation Basis: Number of New Forms Reviewed, FY 2003

Allocation Source: Forms Management Unit

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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.	5,868	6.8298	7,325.72		7,325.72		7,325.72
INFORMATION SERVICES	3,652	4.2506	4,559.22		4,559.22		4,559.22
BUDGET AND PLANNING	2,174	2.5303	2,714.06		2,714.06		2,714.06
ACCOUNTING	3,866	4.4996	4,826.38		4,826.38		4,826.38
FACILITIES MANAGEMENT	3,643	4.2401	4,547.99		4,547.99		4,547.99
DESIGN AND CONSTRUCTION	8,703	10.1294	10,864.98		10,864.98		10,864.98
PERSONNEL	9,966	11.5994	12,441.73		12,441.73		12,441.73
PURCHASING	4,201	4.8895	5,244.60		5,244.60		5,244.60
GENERAL SERVICES	17,957	20.9000	22,417.84		22,417.84		22,417.84
REVENUE	1,065	1.2396	1,329.56		1,329.56	98.15	1,427.71
LEGISLATURE	4,253	4.9501	5,309.52		5,309.52	391.95	5,701.47
JUDICIARY	533	0.6204	665.41		665.41	49.12	714.53
GOVERNOR	533	0.6204	665.41		665.41	49.12	714.53
LT. GOVERNOR	2,543	2.9598	3,174.73		3,174.73	234.36	3,409.09
AUDITOR	550	0.6401	686.63		686.63	50.69	737.32
INSURANCE	1,065	1.2396	1,329.56		1,329.56	98.15	1,427.71
ECONOMIC DEVELOPMENT	1,598	1.8599	1,994.97		1,994.97	147.27	2,142.24
HIGHER EDUCATION	533	0.6204	665.41		665.41	49.12	714.53
HIGHWAYS	533	0.6204	665.41		665.41	49.12	714.53
MENTAL HEALTH	17	0.0198	21.22		21.22	1.57	22.79
PUBLIC SAFETY	3,807	4.4310	4,752.73		4,752.73	350.85	5,103.58
ALL OTHER	8,858	10.3098	11,058.48		11,058.48	816.34	11,874.82
SubTotal	85,918	100.0000	107,261.56		107,261.56	2,385.81	109,647.37
TOTAL	85,918	100.0000	107,261.56		107,261.56	2,385.81	109,647.37

Allocation Basis: Actual Postage and Handling and Mail Stops

Allocation Source: Office of Administration Mail Room

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	8,486,772.51		8,486,772.51	188,768.86	8,675,541.37
SubTotal	100	100.0000	8,486,772.51		8,486,772.51	188,768.86	8,675,541.37
TOTAL	100	100.0000	8,486,772.51		8,486,772.51	188,768.86	8,675,541.37

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© [illegible] MAX[illegible], INC.

State of Missouri
Statewide Cost Allocation Plan
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	362,015.76		362,015.76	8,052.15	370,067.91
SubTotal	100	100.0000	362,015.76		362,015.76	8,052.15	370,067.91
TOTAL	100	100.0000	362,015.76		362,015.76	8,052.15	370,067.91

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	FORMS MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
COMM. OF ADMIN.	20,796.71	8,518.93	4,952.06	7,325.72	0.00	0.00
INFORMATION SERVICES	4,559.22	0.00	0.00	4,559.22	0.00	0.00
BUDGET AND PLANNING	2,714.06	0.00	0.00	2,714.06	0.00	0.00
ACCOUNTING	4,826.38	0.00	0.00	4,826.38	0.00	0.00
FACILITIES MANAGEMENT	4,547.99	0.00	0.00	4,547.99	0.00	0.00
DESIGN AND CONSTRUCTION	10,864.98	0.00	0.00	10,864.98	0.00	0.00
PERSONNEL	12,441.73	0.00	0.00	12,441.73	0.00	0.00
PURCHASING	5,244.60	0.00	0.00	5,244.60	0.00	0.00
GENERAL SERVICES	22,417.84	0.00	0.00	22,417.84	0.00	0.00
TREASURER	460.74	460.74	0.00	0.00	0.00	0.00
SECRETARY OF STATE	3,270.58	2,547.13	723.45	0.00	0.00	0.00
SECURITY	373.81	373.81	0.00	0.00	0.00	0.00
REVENUE	27,370.12	18,707.93	7,234.48	1,427.71	0.00	0.00
LEGISLATURE	12,186.65	6,485.18	0.00	5,701.47	0.00	0.00
JUDICIARY	39,443.93	35,112.15	3,617.25	714.53	0.00	0.00
GOVERNOR	1,010.11	295.58	0.00	714.53	0.00	0.00
LT. GOVERNOR	3,487.33	78.24	0.00	3,409.09	0.00	0.00
AUDITOR	2,084.78	1,347.46	0.00	737.32	0.00	0.00
ATTORNEY GENERAL	3,442.54	3,442.54	0.00	0.00	0.00	0.00
AGRICULTURE	18,233.17	3,764.19	14,468.98	0.00	0.00	0.00
INSURANCE	7,672.24	1,903.83	4,340.70	1,427.71	0.00	0.00
CONSERVATION	16,525.92	16,525.92	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	41,412.68	11,779.39	27,491.05	2,142.24	0.00	0.00
EDUCATION	50,768.67	21,107.27	29,661.40	0.00	0.00	0.00
HIGHER EDUCATION	199,355.89	198,641.36	0.00	714.53	0.00	0.00
HEALTH	91,839.00	18,047.24	73,791.76	0.00	0.00	0.00
HIGHWAYS	83,641.76	59,053.42	23,873.81	714.53	0.00	0.00
LABOR	9,588.68	9,588.68	0.00	0.00	0.00	0.00
MENTAL HEALTH	90,388.32	87,471.74	2,893.79	22.79	0.00	0.00
NATURAL RESOURCES	47,489.41	18,551.46	28,937.95	0.00	0.00	0.00
PUBLIC SAFETY	63,321.76	38,685.07	19,533.11	5,103.58	0.00	0.00
SOCIAL SERVICES	109,635.72	81,421.22	28,214.50	0.00	0.00	0.00
CORRECTIONS	124,324.61	100,450.80	23,873.81	0.00	0.00	0.00
ALL OTHER	9,057,484.10	0.00	0.00	11,874.82	8,675,541.37	370,067.91

© [illegible] MAX[illegible], INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	FORMS MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	10,193,226.03	744,361.28	293,608.10	109,647.37	8,675,541.37	370,067.91

© 2005 MAXIMUS, INC.

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.

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,906,926.00			16,906,926.00
BUILDING USE I	73,699.70		73,699.70	
BUILDING USE II	1,102.22		1,102.22	
BUILDING USE III	918.63		918.63	
RETIREMENT/GROUP INSURANCE	451,323.95		451,323.95	
OASDHI	137,253.97		137,253.97	
BUILDING RENTAL	2,959.01		2,959.01	
UNEMPLOYMENT COMPENSATION	4,801.00		4,801.00	
INSURANCE	32.36		32.36	
BOARD OF PUBLIC BUILDINGS I	161,958.32	378.99	162,337.31	
INFORMATION SERVICES	29,826.42	1,034.83	30,861.25	
BUDGET AND PLANNING	4,258.76	319.33	4,578.09	
ACCOUNTING	15,588.79	537.82	16,126.61	
FACILITIES MANAGEMENT	17,734.18	686.24	18,420.42	
PURCHASING	1,308.95	30.16	1,339.11	
GENERAL SERVICES	450.60	10.14	460.74	
TREASURER		363.80	363.80	
SECRETARY OF STATE		16,843.33	16,843.33	
SECURITY		19,559.28	19,559.28	
REVENUE		77.01	77.01	
Total Allocated Additions:	903,216.86	39,840.93	943,057.79	943,057.79
Capital Outlay	(114,413.00)			
Refunds	(14,315,647.00)			
GR Cost Reimbursement	(43,254.00)			
Total Departmental Cost Adjustments:	(14,473,314.00)			(14,473,314.00)
Total To Be Allocated:	3,336,828.86	39,840.93		3,376,669.79

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department TREASURER

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,853,397.00	0.00	83,939.00	1,769,458.00
Other Expense & Cost				
Departmental Expenditures	737,882.00	0.00	33,426.00	704,456.00
Refunds	14,315,647.00	0.00	0.00	14,315,647.00
Departmental Totals				
Total Expenditures	16,906,926.00	0.00	117,365.00	16,789,561.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(114,413.00)	0.00	(5,183.00)	(109,230.00)
Refunds	(14,315,647.00)	0.00	0.00	(14,315,647.00)
GR Cost Reimbursement	(43,254.00)	0.00	(1,959.00)	(41,295.00)
Functional Cost	2,433,612.00	0.00	110,223.00	2,323,389.00
Allocation Step 1				
Inbound- All Others	903,216.86	903,216.86	0.00	0.00
Reallocate Admin Costs		(903,216.86)	40,908.50	862,308.36
1st Allocation	3,336,828.86	0.00	151,131.50	3,185,697.36
Allocation Step 2				
Inbound- All Others	39,840.93	39,840.93	0.00	0.00
Reallocate Admin Costs		(39,840.93)	1,804.48	38,036.45
2nd Allocation	39,840.93	0.00	1,804.48	38,036.45
Total For 24 TREASURER				
Total Allocated	3,376,669.79	0.00	152,935.98	3,223,733.81

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	6,150	0.0720	108.83		108.83		108.83
BOARD OF PUBLIC BUILDINGS II	1,837	0.0215	32.51		32.51		32.51
COMM. OF ADMIN.	3,886	0.0455	68.76		68.76		68.76
INFORMATION SERVICES	22,090	0.2586	390.89		390.89		390.89
BUDGET AND PLANNING	1,085	0.0127	19.20		19.20		19.20
ACCOUNTING	2,060	0.0241	36.45		36.45		36.45
FACILITIES MANAGEMENT	10,377	0.1215	183.63		183.63		183.63
DESIGN AND CONSTRUCTION	4,588	0.0537	81.19		81.19		81.19
PERSONNEL	2,476	0.0290	43.81		43.81		43.81
PURCHASING	3,064	0.0359	54.22		54.22		54.22
GENERAL SERVICES	48,303	0.5656	854.74		854.74		854.74
TREASURER	20,559	0.2407	363.80		363.80		363.80
SECRETARY OF STATE	19,897	0.2330	352.09		352.09	4.27	356.36
SECURITY	1,050	0.0123	18.58		18.58	0.23	18.81
REVENUE	3,322,919	38.9070	58,800.57		58,800.57	712.63	59,513.20
LEGISLATURE	26,942	0.3155	476.75		476.75	5.78	482.53
JUDICIARY	115,476	1.3521	2,043.40		2,043.40	24.76	2,068.16
GOVERNOR	1,866	0.0218	33.02		33.02	0.40	33.42
LT. GOVERNOR	389	0.0046	6.88		6.88	0.08	6.96
AUDITOR	5,602	0.0656	99.13		99.13	1.20	100.33
ATTORNEY GENERAL	18,268	0.2139	323.26		323.26	3.92	327.18
AGRICULTURE	35,266	0.4129	624.05		624.05	7.56	631.61
INSURANCE	11,719	0.1372	207.37		207.37	2.51	209.88
CONSERVATION	141,434	1.6560	2,502.74		2,502.74	30.33	2,533.07
ECONOMIC DEVELOPMENT	81,746	0.9571	1,446.53		1,446.53	17.53	1,464.06
EDUCATION	617,041	7.2247	10,918.82		10,918.82	132.33	11,051.15
HIGHER EDUCATION	9,747	0.1141	172.48		172.48	2.09	174.57
HEALTH	310,246	3.6326	5,489.94		5,489.94	66.53	5,556.47
HIGHWAYS	820,432	9.6061	14,517.92		14,517.92	175.95	14,693.87
LABOR	79,420	0.9299	1,405.37		1,405.37	17.03	1,422.40
MENTAL HEALTH	330,324	3.8676	5,845.23		5,845.23	70.84	5,916.07
NATURAL RESOURCES	217,312	2.5444	3,845.44		3,845.44	46.60	3,892.04

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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
PUBLIC SAFETY	191,717	2.2447	3,392.52		3,392.52	41.11	3,433.63
SOCIAL SERVICES	1,621,252	18.9827	28,688.79		28,688.79	347.69	29,036.48
CORRECTIONS	430,750	5.0435	7,622.32		7,622.32	92.38	7,714.70
ALL OTHER	3,406	0.0399	60.27		60.27	0.73	61.00
SubTotal	8,540,696	100.0000	151,131.50		151,131.50	1,804.48	152,935.98
TOTAL	8,540,696	100.0000	151,131.50		151,131.50	1,804.48	152,935.98

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

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	3,185,697.36		3,185,697.36	38,036.45	3,223,733.81
SubTotal	100	100.0000	3,185,697.36		3,185,697.36	38,036.45	3,223,733.81
TOTAL	100	100.0000	3,185,697.36		3,185,697.36	38,036.45	3,223,733.81

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© MAXI..., INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	108.83	108.83	0.00
BOARD OF PUBLIC BUILDINGS II	32.51	32.51	0.00
COMM. OF ADMIN.	68.76	68.76	0.00
INFORMATION SERVICES	390.89	390.89	0.00
BUDGET AND PLANNING	19.20	19.20	0.00
ACCOUNTING	36.45	36.45	0.00
FACILITIES MANAGEMENT	183.63	183.63	0.00
DESIGN AND CONSTRUCTION	81.19	81.19	0.00
PERSONNEL	43.81	43.81	0.00
PURCHASING	54.22	54.22	0.00
GENERAL SERVICES	854.74	854.74	0.00
TREASURER	363.80	363.80	0.00
SECRETARY OF STATE	356.36	356.36	0.00
SECURITY	18.81	18.81	0.00
REVENUE	59,513.20	59,513.20	0.00
LEGISLATURE	482.53	482.53	0.00
JUDICIARY	2,068.16	2,068.16	0.00
GOVERNOR	33.42	33.42	0.00
LT. GOVERNOR	6.96	6.96	0.00
AUDITOR	100.33	100.33	0.00
ATTORNEY GENERAL	327.18	327.18	0.00
AGRICULTURE	631.61	631.61	0.00
INSURANCE	209.88	209.88	0.00
CONSERVATION	2,533.07	2,533.07	0.00
ECONOMIC DEVELOPMENT	1,464.06	1,464.06	0.00
EDUCATION	11,051.15	11,051.15	0.00
HIGHER EDUCATION	174.57	174.57	0.00
HEALTH	5,556.47	5,556.47	0.00
HIGHWAYS	14,693.87	14,693.87	0.00
LABOR	1,422.40	1,422.40	0.00
MENTAL HEALTH	5,916.07	5,916.07	0.00
NATURAL RESOURCES	3,892.04	3,892.04	0.00
PUBLIC SAFETY	3,433.63	3,433.63	0.00
SOCIAL SERVICES	29,036.48	29,036.48	0.00
CORRECTIONS	7,714.70	7,714.70	0.00
ALL OTHER	3,223,794.81	61.00	3,223,733.81

All Monetary Values Are $ Dollars

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00
Total	3,376,669.79	152,935.98	3,223,733.81

© ..... MAX..., INC.

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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department SECRETARY OF STATE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,596,073.00			25,596,073.00
BUILDING USE I	8,629.57		8,629.57	
BUILDING USE II	3,380.46		3,380.46	
BUILDING USE III	834,377.38		834,377.38	
RETIREMENT/GROUP INSURANCE	2,329,693.89		2,329,693.89	
OASDHI	631,366.03		631,366.03	
BUILDING RENTAL	257,386.99		257,386.99	
WORKER'S COMPENSATION	3,971.32		3,971.32	
UNEMPLOYMENT COMPENSATION	16,252.00		16,252.00	
INSURANCE	178.92		178.92	
BOARD OF PUBLIC BUILDINGS I	45,183.91	105.74	45,289.65	
BOARD OF PUBLIC BUILDINGS II	1,104,641.10	3,376.30	1,108,017.40	
INFORMATION SERVICES	28,866.00	1,001.51	29,867.51	
BUDGET AND PLANNING	4,411.95	330.82	4,742.77	
ACCOUNTING	14,515.66	500.30	15,015.96	
FACILITIES MANAGEMENT	21,926.26	848.45	22,774.71	
PURCHASING	19,492.94	449.17	19,942.11	
GENERAL SERVICES	3,198.51	72.07	3,270.58	
TREASURER	352.09	4.27	356.36	
SECRETARY OF STATE		192,538.55	192,538.55	
SECURITY		91,537.43	91,537.43	
REVENUE		477.96	477.96	
Total Allocated Additions:	5,327,824.98	291,242.57	5,619,067.55	5,619,067.55
Capital Outlay - Departmental	(67,892.00)			
Capital Outlay - G & A	(843,890.00)			
Postage	(9,011.00)			
Total Departmental Cost Adjustments:	(920,793.00)			(920,793.00)
Total To Be Allocated:	30,003,104.98	291,242.57		30,294,347.55

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department SECRETARY OF STATE

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	7,143,631.00	0.00	2,023,821.00	5,119,810.00
Other Expense & Cost				
Departmental Expenditures	13,964,724.00	0.00	1,037,197.00	12,927,527.00
General and Administrative	4,487,718.00	0.00	1,271,390.00	3,216,328.00
Departmental Totals				
Total Expenditures	25,596,073.00	0.00	4,332,408.00	21,263,665.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(67,892.00)	0.00	(28,167.00)	(39,725.00)
Capital Outlay - G & A	(843,890.00)	0.00	(239,078.00)	(604,812.00)
Postage	(9,011.00)	0.00	(2,553.00)	(6,458.00)
Functional Cost	24,675,280.00	0.00	4,062,610.00	20,612,670.00
Allocation Step 1				
Inbound- All Others	5,327,824.98	5,327,824.98	0.00	0.00
Reallocate Admin Costs		(5,327,824.98)	877,189.09	4,450,635.89
1st Allocation	30,003,104.98	0.00	4,939,799.09	25,063,305.89
Allocation Step 2				
Inbound- All Others	291,242.57	291,242.57	0.00	0.00
Reallocate Admin Costs		(291,242.57)	47,951.05	243,291.52
2nd Allocation	291,242.57	0.00	47,951.05	243,291.52
Total For 25 SECRETARY OF STATE				
Total Allocated	30,294,347.55	0.00	4,987,750.14	25,306,597.41

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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.	28,682	11.7123	578,563.74		578,563.74		578,563.74
TREASURER	835	0.3410	16,843.33		16,843.33		16,843.33
SECRETARY OF STATE	9,545	3.8977	192,538.55		192,538.55		192,538.55
SECURITY	72	0.0294	1,452.35		1,452.35	16.77	1,469.12
REVENUE	3,666	1.4970	73,949.34		73,949.34	854.06	74,803.40
LEGISLATURE	975	0.3981	19,667.37		19,667.37	227.14	19,894.51
JUDICIARY	23,048	9.4116	464,916.55		464,916.55	5,369.47	470,286.02
GOVERNOR	132	0.0539	2,662.65		2,662.65	30.75	2,693.40
LT. GOVERNOR	146	0.0596	2,945.06		2,945.06	34.01	2,979.07
AUDITOR	3,559	1.4533	71,790.94		71,790.94	829.14	72,620.08
ATTORNEY GENERAL	30,940	12.6343	624,111.36		624,111.36	7,208.06	631,319.42
AGRICULTURE	2,094	0.8551	42,239.48		42,239.48	487.84	42,727.32
INSURANCE	6,820	2.7849	137,570.79		137,570.79	1,588.85	139,159.64
CONSERVATION	840	0.3430	16,944.20		16,944.20	195.69	17,139.89
ECONOMIC DEVELOPMENT	7,809	3.1888	157,520.56		157,520.56	1,819.25	159,339.81
EDUCATION	6,511	2.6588	131,337.70		131,337.70	1,516.86	132,854.56
HIGHER EDUCATION	1,434	0.5856	28,926.18		28,926.18	334.08	29,260.26
HEALTH	16,706	6.8219	336,987.86		336,987.86	3,891.98	340,879.84
HIGHWAYS	683	0.2789	13,777.25		13,777.25	159.12	13,936.37
LABOR	15,051	6.1461	303,603.76		303,603.76	3,506.41	307,110.17
MENTAL HEALTH	4,324	1.7657	87,222.28		87,222.28	1,007.36	88,229.64
NATURAL RESOURCES	8,040	3.2831	162,180.22		162,180.22	1,873.07	164,053.29
PUBLIC SAFETY	10,102	4.1252	203,774.17		203,774.17	2,353.45	206,127.62
SOCIAL SERVICES	35,465	14.4822	715,388.22		715,388.22	8,262.25	723,650.47
CORRECTIONS	26,897	10.9834	542,557.30		542,557.30	6,266.16	548,823.46
ALL OTHER	512	0.2091	10,327.88		10,327.88	119.28	10,447.16
SubTotal	244,888	100.0000	4,939,799.09		4,939,799.09	47,951.05	4,987,750.14
TOTAL	244,888	100.0000	4,939,799.09		4,939,799.09	47,951.05	4,987,750.14

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

© MAX. INC.

State of Missouri
Statewide Cost Allocation Plan
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	25,063,305.89		25,063,305.89	243,291.52	25,306,597.41
SubTotal	100	100.0000	25,063,305.89		25,063,305.89	243,291.52	25,306,597.41
TOTAL	100	100.0000	25,063,305.89		25,063,305.89	243,291.52	25,306,597.41

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS MANAGEMENT	GENERAL GOV'T
COMM. OF ADMIN.	578,563.74	578,563.74	0.00
TREASURER	16,843.33	16,843.33	0.00
SECRETARY OF STATE	192,538.55	192,538.55	0.00
SECURITY	1,469.12	1,469.12	0.00
REVENUE	74,803.40	74,803.40	0.00
LEGISLATURE	19,894.51	19,894.51	0.00
JUDICIARY	470,286.02	470,286.02	0.00
GOVERNOR	2,693.40	2,693.40	0.00
LT. GOVERNOR	2,979.07	2,979.07	0.00
AUDITOR	72,620.08	72,620.08	0.00
ATTORNEY GENERAL	631,319.42	631,319.42	0.00
AGRICULTURE	42,727.32	42,727.32	0.00
INSURANCE	139,159.64	139,159.64	0.00
CONSERVATION	17,139.89	17,139.89	0.00
ECONOMIC DEVELOPMENT	159,339.81	159,339.81	0.00
EDUCATION	132,854.56	132,854.56	0.00
HIGHER EDUCATION	29,260.26	29,260.26	0.00
HEALTH	340,879.84	340,879.84	0.00
HIGHWAYS	13,936.37	13,936.37	0.00
LABOR	307,110.17	307,110.17	0.00
MENTAL HEALTH	88,229.64	88,229.64	0.00
NATURAL RESOURCES	164,053.29	164,053.29	0.00
PUBLIC SAFETY	206,127.62	206,127.62	0.00
SOCIAL SERVICES	723,650.47	723,650.47	0.00
CORRECTIONS	548,823.46	548,823.46	0.00
ALL OTHER	25,317,044.57	10,447.16	25,306,597.41
Direct Billed	0.00	0.00	0.00
Total	30,294,347.55	4,987,750.14	25,306,597.41

STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department SECURITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,872,045.00			1,872,045.00
BUILDING USE I	12,008.42		12,008.42	
RETIREMENT/GROUP INSURANCE	322,375.07		322,375.07	
OASDHI	96,077.00		96,077.00	
INSURANCE	26.26		26.26	
BOARD OF PUBLIC BUILDINGS I	26,663.79	62.39	26,726.18	
INFORMATION SERVICES	1,523.29	52.85	1,576.14	
BUDGET AND PLANNING	582.13	43.65	625.78	
ACCOUNTING	706.09	24.28	730.37	
PERSONNEL	1,602.26	62.57	1,664.83	
PURCHASING	1,814.95	41.82	1,856.77	
GENERAL SERVICES	365.58	8.23	373.81	
TREASURER	18.58	0.23	18.81	
SECRETARY OF STATE	1,452.35	16.77	1,469.12	
SECURITY		15,647.43	15,647.43	
Total Allocated Additions:	465,215.77	15,960.22	481,175.99	481,175.99
Capital Outlay - Departmental	(15,410.00)			
Capital Outlay - G & A	(109.00)			
Unallowable Security	(253,152.00)			
Total Departmental Cost Adjustments:	(268,671.00)			(268,671.00)
Total To Be Allocated:	2,068,589.77	15,960.22		2,084,549.99

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department SECURITY

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,224,632.00	0.00	1,224,632.00
Other Expense & Cost			
Departmental Expenditures	637,837.00	0.00	637,837.00
General and Administrative	9,576.00	0.00	9,576.00
Departmental Totals			
Total Expenditures	1,872,045.00	0.00	1,872,045.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Capital Outlay - Departmental	(15,410.00)	0.00	(15,410.00)
Capital Outlay - G & A	(109.00)	0.00	(109.00)
Unallowable Security	(253,152.00)	0.00	(253,152.00)
Functional Cost	1,603,374.00	0.00	1,603,374.00
Allocation Step 1			
Inbound- All Others	465,215.77	465,215.77	0.00
Reallocate Admin Costs		(465,215.77)	465,215.77
1st Allocation	2,068,589.77	0.00	2,068,589.77
Allocation Step 2			
Inbound- All Others	15,960.22	15,960.22	0.00
Reallocate Admin Costs		(15,960.22)	15,960.22
2nd Allocation	15,960.22	0.00	15,960.22
Total For 26 SECURITY			
Total Allocated	2,084,549.99	0.00	2,084,549.99

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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.	49	0.9266	19,168.09		19,168.09		19,168.09
INFORMATION SERVICES	168	3.1770	65,719.20		65,719.20		65,719.20
BUDGET AND PLANNING	28	0.5295	10,953.20		10,953.20		10,953.20
ACCOUNTING	52	0.9834	20,341.66		20,341.66		20,341.66
FACILITIES MANAGEMENT	39	0.7375	15,256.24		15,256.24		15,256.24
DESIGN AND CONSTRUCTION	69	1.3048	26,991.81		26,991.81		26,991.81
PERSONNEL	74	1.3994	28,947.74		28,947.74		28,947.74
PURCHASING	37	0.6997	14,473.86		14,473.86		14,473.86
GENERAL SERVICES	33	0.6241	12,909.12		12,909.12		12,909.12
TREASURER	50	0.9455	19,559.28		19,559.28		19,559.28
SECRETARY OF STATE	234	4.4251	91,537.43		91,537.43		91,537.43
SECURITY	40	0.7564	15,647.43		15,647.43		15,647.43
REVENUE	1,164	22.0122	455,340.11		455,340.11	4,207.88	459,547.99
LEGISLATURE	587	11.1006	229,625.98		229,625.98	2,122.00	231,747.98
JUDICIARY	72	1.3616	28,165.36		28,165.36	260.28	28,425.64
GOVERNOR	46	0.8699	17,994.54		17,994.54	166.29	18,160.83
LT. GOVERNOR	9	0.1702	3,520.68		3,520.68	32.54	3,553.22
AUDITOR	114	2.1558	44,595.18		44,595.18	412.11	45,007.29
ATTORNEY GENERAL	162	3.0635	63,372.08		63,372.08	585.63	63,957.71
AGRICULTURE	123	2.3260	48,115.83		48,115.83	444.64	48,560.47
INSURANCE	152	2.8744	59,460.23		59,460.23	549.48	60,009.71
ECONOMIC DEVELOPMENT	215	4.0658	84,104.91		84,104.91	777.22	84,882.13
EDUCATION	368	6.9592	143,956.33		143,956.33	1,330.32	145,286.65
HEALTH	78	1.4750	30,512.49		30,512.49	281.97	30,794.46
HIGHWAYS	602	11.3843	235,493.76		235,493.76	2,176.23	237,669.99
NATURAL RESOURCES	352	6.6566	137,697.35		137,697.35	1,272.48	138,969.83
PUBLIC SAFETY	71	1.3427	27,774.19		27,774.19	256.66	28,030.85
SOCIAL SERVICES	277	5.2383	108,358.42		108,358.42	1,001.35	109,359.77
ALL OTHER	23	0.4349	8,997.27		8,997.27	83.14	9,080.41
SubTotal	5,288	100.0000	2,068,589.77		2,068,589.77	15,960.22	2,084,549.99
TOTAL	5,288	100.0000	2,068,589.77		2,068,589.77	15,960.22	2,084,549.99

All Monetary Values Are $ Dollars

© MAXI . . . INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	19,168.09	19,168.09
INFORMATION SERVICES	65,719.20	65,719.20
BUDGET AND PLANNING	10,953.20	10,953.20
ACCOUNTING	20,341.66	20,341.66
FACILITIES MANAGEMENT	15,256.24	15,256.24
DESIGN AND CONSTRUCTION	26,991.81	26,991.81
PERSONNEL	28,947.74	28,947.74
PURCHASING	14,473.86	14,473.86
GENERAL SERVICES	12,909.12	12,909.12
TREASURER	19,559.28	19,559.28
SECRETARY OF STATE	91,537.43	91,537.43
SECURITY	15,647.43	15,647.43
REVENUE	459,547.99	459,547.99
LEGISLATURE	231,747.98	231,747.98
JUDICIARY	28,425.64	28,425.64
GOVERNOR	18,160.83	18,160.83
LT. GOVERNOR	3,553.22	3,553.22
AUDITOR	45,007.29	45,007.29
ATTORNEY GENERAL	63,957.71	63,957.71
AGRICULTURE	48,560.47	48,560.47
INSURANCE	60,009.71	60,009.71
ECONOMIC DEVELOPMENT	84,882.13	84,882.13
EDUCATION	145,286.65	145,286.65
HEALTH	30,794.46	30,794.46
HIGHWAYS	237,669.99	237,669.99
NATURAL RESOURCES	138,969.83	138,969.83
PUBLIC SAFETY	28,030.85	28,030.85
SOCIAL SERVICES	109,359.77	109,359.77
ALL OTHER	9,080.41	9,080.41
Direct Billed	0.00	0.00

© MAX..., INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Total	2,084,549.99	2,084,549.99

© 2005 MAXIMUS, INC.

STATE OF MISSOURI

REVENUE

NATURE AND EXTENT OF SERVICES

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department REVENUE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,612,055,560.00			1,612,055,560.00
BUILDING USE I	754,721.25		754,721.25	
BUILDING USE II	3,380.44		3,380.44	
BUILDING USE III	65,275.66		65,275.66	
RETIREMENT/GROUP INSURANCE	16,772,076.29		16,772,076.29	
OASDHI	4,378,387.90		4,378,387.90	
BUILDING RENTAL	1,950,597.98		1,950,597.98	
WORKER'S COMPENSATION	232,528.68		232,528.68	
UNEMPLOYMENT COMPENSATION	97,631.00		97,631.00	
INSURANCE	1,474.52		1,474.52	
BOARD OF PUBLIC BUILDINGS I	1,987,129.28	4,649.98	1,991,779.26	
BOARD OF PUBLIC BUILDINGS II	82,961.32	253.57	83,214.89	
INFORMATION SERVICES	262,277.74	9,099.74	271,377.48	
BUDGET AND PLANNING	35,724.50	2,678.72	38,403.22	
ACCOUNTING	132,972.15	4,583.97	137,556.12	
FACILITIES MANAGEMENT	4,918.95	190.34	5,109.29	
PERSONNEL	219,734.96	8,581.09	228,316.05	
PURCHASING	42,723.95	984.48	43,708.43	
GENERAL SERVICES	26,700.09	670.03	27,370.12	
TREASURER	58,800.57	712.63	59,513.20	
SECRETARY OF STATE	73,949.34	854.06	74,803.40	
SECURITY	455,340.11	4,207.88	459,547.99	
REVENUE		48,248.72	48,248.72	
Total Allocated Additions:	27,639,306.68	85,715.21	27,725,021.89	27,725,021.89
Capital Outlay - Departmental	(2,141,657.00)			
Capital Outlay - G & A	(368,564.00)			
Refunds	(1,203,445,819.00)			
GR Cost Reimbursement	(544,049.00)			
Total Departmental Cost Adjustments:	(1,206,500,089.00)			(1,206,500,089.00)

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department REVENUE

Total To Be Allocated:	433,194,777.68	85,715.21	433,280,492.89

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department REVENUE

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	52,094,987.00	0.00	122,616.00	51,972,371.00
Other Expense & Cost				
Departmental Expenditures	339,498,865.00	0.00	2,705.00	339,496,160.00
General and Administrative	17,015,889.00	0.00	40,050.00	16,975,839.00
Refunds	1,203,445,819.00	0.00	0.00	1,203,445,819.00
Departmental Totals				
Total Expenditures	1,612,055,560.00	0.00	165,371.00	1,611,890,189.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(2,141,657.00)	0.00	0.00	(2,141,657.00)
Capital Outlay - G & A	(368,564.00)	0.00	(867.00)	(367,697.00)
Refunds	(1,203,445,819.00)	0.00	0.00	(1,203,445,819.00)
GR Cost Reimbursement	(544,049.00)	0.00	(1,306.00)	(542,743.00)
Functional Cost	405,555,471.00	0.00	163,198.00	405,392,273.00
Allocation Step 1				
Inbound- All Others	27,639,306.68	27,639,306.68	0.00	0.00
Reallocate Admin Costs		(27,639,306.68)	11,111.00	27,628,195.68
1st Allocation	433,194,777.68	0.00	174,309.00	433,020,468.68
Allocation Step 2				
Inbound- All Others	85,715.21	85,715.21	0.00	0.00
Reallocate Admin Costs		(85,715.21)	34.46	85,680.75
2nd Allocation	85,715.21	0.00	34.46	85,680.75
Total For 27 REVENUE				
Total Allocated	433,280,492.89	0.00	174,343.46	433,106,149.43

© MAX. . . , INC.

State of Missouri
Statewide Cost Allocation Plan
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.	326,230,287	3.3495	5,838.56		5,838.56		5,838.56
TREASURER	4,302,686	0.0442	77.01		77.01		77.01
SECRETARY OF STATE	26,706,191	0.2742	477.96		477.96		477.96
REVENUE	2,695,902,113	27.6800	48,248.72		48,248.72		48,248.72
LEGISLATURE	44,561,787	0.4575	797.52		797.52	0.23	797.75
JUDICIARY	217,821,767	2.2365	3,898.37		3,898.37	1.12	3,899.49
GOVERNOR	4,113,396	0.0422	73.62		73.62	0.02	73.64
LT. GOVERNOR	685,566	0.0070	12.27		12.27		12.27
AUDITOR	9,394,828	0.0965	168.14		168.14	0.05	168.19
ATTORNEY GENERAL	19,212,307	0.1973	343.84		343.84	0.10	343.94
AGRICULTURE	20,002,243	0.2054	357.98		357.98	0.10	358.08
CONSERVATION	89,165,284	0.9155	1,595.80		1,595.80	0.46	1,596.26
ECONOMIC DEVELOPMENT	37,330,584	0.3833	668.11		668.11	0.19	668.30
EDUCATION	1,109,314,334	11.3898	19,853.46		19,853.46	5.72	19,859.18
HIGHER EDUCATION	1,416,842,116	14.5473	25,357.30		25,357.30	7.30	25,364.60
HEALTH	127,614,209	1.3103	2,283.92		2,283.92	0.66	2,284.58
HIGHWAYS	368,396,941	3.7825	6,593.22		6,593.22	1.90	6,595.12
LABOR	57,161,344	0.5869	1,023.02		1,023.02	0.29	1,023.31
MENTAL HEALTH	684,613,625	7.0292	12,252.57		12,252.57	3.53	12,256.10
NATURAL RESOURCES	141,234,067	1.4501	2,527.67		2,527.67	0.73	2,528.40
PUBLIC SAFETY	165,031,751	1.6945	2,953.58		2,953.58	0.85	2,954.43
SOCIAL SERVICES	1,502,664,134	15.4285	26,893.26		26,893.26	7.75	26,901.01
CORRECTIONS	671,233,017	6.8918	12,013.10		12,013.10	3.46	12,016.56
SubTotal	9,739,534,577	100.0000	174,309.00		174,309.00	34.46	174,343.46
TOTAL	9,739,534,577	100.0000	174,309.00		174,309.00	34.46	174,343.46

Allocation Basis: Total Revenues

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	433,020,468.68		433,020,468.68	85,680.75	433,106,149.43
SubTotal	100	100.0000	433,020,468.68		433,020,468.68	85,680.75	433,106,149.43
TOTAL	100	100.0000	433,020,468.68		433,020,468.68	85,680.75	433,106,149.43

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	5,838.56	5,838.56	0.00
TREASURER	77.01	77.01	0.00
SECRETARY OF STATE	477.96	477.96	0.00
REVENUE	48,248.72	48,248.72	0.00
LEGISLATURE	797.75	797.75	0.00
JUDICIARY	3,899.49	3,899.49	0.00
GOVERNOR	73.64	73.64	0.00
LT. GOVERNOR	12.27	12.27	0.00
AUDITOR	168.19	168.19	0.00
ATTORNEY GENERAL	343.94	343.94	0.00
AGRICULTURE	358.08	358.08	0.00
CONSERVATION	1,596.26	1,596.26	0.00
ECONOMIC DEVELOPMENT	668.30	668.30	0.00
EDUCATION	19,859.18	19,859.18	0.00
HIGHER EDUCATION	25,364.60	25,364.60	0.00
HEALTH	2,284.58	2,284.58	0.00
HIGHWAYS	6,595.12	6,595.12	0.00
LABOR	1,023.31	1,023.31	0.00
MENTAL HEALTH	12,256.10	12,256.10	0.00
NATURAL RESOURCES	2,528.40	2,528.40	0.00
PUBLIC SAFETY	2,954.43	2,954.43	0.00
SOCIAL SERVICES	26,901.01	26,901.01	0.00
CORRECTIONS	12,016.56	12,016.56	0.00
ALL OTHER	433,106,149.43	0.00	433,106,149.43
Direct Billed	0.00	0.00	0.00
Total	433,280,492.89	174,343.46	433,106,149.43

© 2005 MAXIMUS, INC.

DRAFT

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS

	SCHEDULE
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
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
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 - Section II	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 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 - Systems Development - SAM II	16.4.2
Detail Activity Allocation - Office Automation	16.4.3
Detail Activity Allocation - Section II	16.4.4
Detail Activity Allocation - Other	16.4.5
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 - Washington Office	17.4.2
Detail Activity Allocation - General Government	17.4.3
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
Detail Activity Allocation - Other	19.4.4
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)

	SCHEDULE
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 Service	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 - Forms Management	23.4.2
Detail Activity Allocation - Mail Services	23.4.3
Detail Activity Allocation - Section II	23.4.4
Detail Activity Allocation - Other	23.4.5
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)

	SCHEDULE
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

State of Missouri
Statewide Cost Allocation Plan
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	514,703.04	0.00	0.00	0.00	0.00	0.00	0.00
JUDICIARY	44,172.86	66,633.11	0.00	0.00	0.00	0.00	0.00
GOVERNOR	33,087.83	10,646.33	5,728.91	0.00	0.00	0.00	0.00
LT. GOVERNOR	7,899.31	2,640.09	1,524.69	0.00	0.00	0.00	0.00
AUDITOR	61,953.75	0.00	4,559.74	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	56,500.93	23,737.00	0.00	0.00	0.00	0.00	0.00
AGRICULTURE	0.00	0.00	43,287.00	0.00	41,785.00	0.00	0.00
INSURANCE	137,600.97	3,037.65	2,910.98	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	234,489.90	8,751.10	2,937.23	46,526.00	0.00	0.00	0.00
EDUCATION	0.00	128,787.12	18,921.44	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	9,823.53	89,754.03	32,172.49	31,178.89	0.00	0.00	0.00
HIGHWAYS	39,668.41	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	28,986.23	7,699.33	0.00	0.00	0.00	0.00
MENTAL HEALTH	0.00	0.00	0.00	101,371.00	0.00	0.00	0.00
NATURAL RESOURCES	62,137.16	109,023.38	69,307.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY	73,309.79	149,649.67	17,200.69	0.00	0.00	0.00	0.00
SOCIAL SERVICES	113,301.37	316,680.72	283,086.37	194,448.11	0.00	0.00	0.00
CORRECTIONS	0.00	27,707.85	0.00	0.00	0.00	0.00	0.00
ALL OTHER	30,980.39	997.56	1,395.84	0.00	149,837.00	0.00	0.00
SubTotal	1,419,629.24	967,031.84	490,731.71	373,524.00	191,622.00	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	1,419,629.24	967,031.84	490,731.71	373,524.00	191,622.00	0.00	0.00

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

Fiscal Year 2003 SWCAP Carry Forward
2003 Version 2.0003-1
Detail

Grantee Departments	OASDHI	BUILDING RENTAL	WORKER'S	UNEMPLOYMENT	INSURANCE	BOARD OF PUBLIC	BOARD OF PUBLIC
LEGISLATURE	0.00	0.00	44,986.18	0.00	468.54	0.00	0.00
JUDICIARY	0.00	0.00	671,485.43	0.00	2,497.49	344,717.15	0.00
GOVERNOR	0.00	0.00	2,478.81	0.00	20.76	77,387.29	0.00
LT. GOVERNOR	0.00	0.00	0.00	0.00	5.50	20,657.81	0.00
AUDITOR	0.00	0.00	2,130.77	0.00	94.65	165,818.88	0.00
ATTORNEY GENERAL	0.00	0.00	4,897.79	0.00	247.68	176,206.31	0.00
AGRICULTURE	0.00	0.00	17,541.67	0.00	355.27	0.00	0.00
INSURANCE	0.00	0.00	53,149.84	0.00	402.62	335,326.24	0.00
CONSERVATION	0.00	0.00	0.00	0.00	1,160.84	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	0.00	208,084.62	0.00	877.05	586,416.27	0.00
EDUCATION	0.00	0.00	439,614.61	0.00	1,595.93	26,749.91	45,117.15
HIGHER EDUCATION	0.00	0.00	1,551,917.77	0.00	23,680.28	0.00	0.00
HEALTH	0.00	0.00	149,498.93	0.00	1,330.36	361,877.64	38,470.88
HIGHWAYS	0.00	0.00	0.00	0.00	4,148.12	88,286.78	0.00
LABOR	0.00	0.00	281,209.36	0.00	684.76	149,956.25	26,527.68
MENTAL HEALTH	0.00	0.00	5,491,396.35	0.00	7,378.69	0.00	0.00
NATURAL RESOURCES	0.00	0.00	610,508.73	0.00	1,482.68	0.00	0.00
PUBLIC SAFETY	0.00	0.00	1,039,329.06	0.00	121,688.12	274,526.16	22,680.59
SOCIAL SERVICES	0.00	0.00	1,296,568.40	0.00	6,813.10	3,132,371.58	240,902.35
CORRECTIONS	0.00	0.00	4,528,930.10	0.00	7,507.72	143,342.73	0.00
ALL OTHER	0.00	0.00	0.00	0.00	0.00	57,256.35	421,824.19
SubTotal	0.00	0.00	16,393,728.42	0.00	182,440.16	5,940,897.35	795,522.84
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	16,393,728.42	0.00	182,440.16	5,940,897.35	795,522.84

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

Fiscal Year 2003 SWCAP Carry Forward
2003 Version 2.0003-1
Detail

Grantee Departments	COMM. OF ADMIN.	INFORMATION SERVICES	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAGEMENT	DESIGN AND	PERSONNEL
LEGISLATURE	0.00	40,400.11	0.00	19,797.30	1,824,835.54	0.00	0.00
JUDICIARY	0.00	173,158.69	29,643.53	81,994.43	367,716.85	0.00	0.00
GOVERNOR	0.00	40,851.94	39,502.74	1,404.15	315,712.53	0.00	0.00
LT. GOVERNOR	0.00	12,071.28	1,318.96	288.83	28,006.30	0.00	0.00
AUDITOR	0.00	8,400.31	1,978.44	4,050.86	16,666.71	0.00	0.00
ATTORNEY GENERAL	0.00	27,393.24	2,143.31	13,526.81	559,690.60	0.00	0.00
AGRICULTURE	0.00	52,882.10	37,293.49	26,856.95	448,340.26	0.00	39,519.78
INSURANCE	0.00	17,572.91	12,431.16	8,739.70	0.00	0.00	14,760.38
CONSERVATION	0.00	212,083.29	9,826.22	107,770.53	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	122,579.88	74,982.65	61,340.89	278,443.40	0.00	149,151.40
EDUCATION	0.00	925,266.08	86,061.88	482,687.05	934,416.86	0.00	0.00
HIGHER EDUCATION	0.00	14,615.87	48,933.27	7,481.91	0.00	0.00	0.00
HEALTH	0.00	465,220.45	79,566.01	235,044.44	598,288.89	0.00	228,548.03
HIGHWAYS	0.00	1,230,255.32	59,715.73	590,920.57	0.00	0.00	0.00
LABOR	0.00	119,091.98	27,829.97	60,123.78	269,326.06	0.00	118,321.22
MENTAL HEALTH	0.00	495,327.87	87,051.09	235,947.27	587,447.67	0.00	1,067,509.70
NATURAL RESOURCES	0.00	325,863.95	50,548.98	158,607.14	1,271,105.53	0.00	211,406.91
PUBLIC SAFETY	0.00	287,483.74	88,732.76	140,613.10	3,883.72	0.00	226,286.37
SOCIAL SERVICES	0.00	750,249.47	172,255.64	358,107.05	1,547,310.95	0.00	1,043,345.50
CORRECTIONS	0.00	645,918.76	59,353.02	311,236.50	0.00	0.00	1,318,317.26
ALL OTHER	2,166,475.24	59,991,129.87	1,031,986.55	163,239.11	1,646,804.83	11,094,516.17	146,858.68
SubTotal	2,166,475.24	65,957,817.11	2,001,155.40	3,069,778.37	10,697,996.70	11,094,516.17	4,564,025.23
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	2,166,475.24	65,957,817.11	2,001,155.40	3,069,778.37	10,697,996.70	11,094,516.17	4,564,025.23

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

Fiscal Year 2003 SWCAP Carry Forward
2003 Version 2.0003-1
Detail

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0.00	12,176.18	482.53	19,894.57	231,748.16	797.75	2,710,289.90
JUDICIARY	0.00	39,437.87	2,068.20	470,287.40	28,425.66	3,899.49	2,326,138.16
GOVERNOR	106.31	1,008.85	33.42	2,693.41	18,160.84	73.64	548,897.76
LT. GOVERNOR	0.98	3,481.54	6.96	2,979.08	3,553.21	12.27	84,446.81
AUDITOR	2,489.46	2,083.36	100.33	72,620.29	45,007.31	168.19	388,123.05
ATTORNEY GENERAL	4,157.05	3,442.11	327.18	631,321.26	63,957.75	343.94	1,567,892.96
AGRICULTURE	6,022.10	18,230.83	631.62	42,727.44	48,560.52	358.08	824,392.11
INSURANCE	4,254.36	7,669.02	209.89	139,160.04	60,009.75	0.00	797,235.51
CONSERVATION	54,393.52	16,523.86	2,533.12	17,139.95	0.00	1,596.26	423,027.59
ECONOMIC DEVELOPMENT	83,380.18	41,404.04	1,464.09	159,340.28	84,882.19	668.30	2,145,719.47
EDUCATION	311,841.24	50,762.22	11,051.35	132,854.95	145,286.75	19,859.18	3,760,873.72
HIGHER EDUCATION	43,488.24	199,329.91	174.57	29,260.34	0.00	25,364.61	1,944,246.77
HEALTH	185,552.37	91,827.28	5,556.58	340,880.84	30,794.48	2,284.58	2,977,670.70
HIGHWAYS	0.00	83,630.11	14,694.13	13,936.41	237,670.17	6,595.12	2,369,520.87
LABOR	14,122.21	9,587.49	1,422.43	307,111.07	0.00	1,023.31	1,423,023.13
MENTAL HEALTH	208,947.33	90,377.02	5,916.18	88,229.90	0.00	12,256.10	8,479,156.17
NATURAL RESOURCES	47,679.54	47,483.36	3,892.11	164,053.78	138,969.94	2,528.40	3,274,598.59
PUBLIC SAFETY	115,699.62	63,305.78	3,433.69	206,128.22	28,030.88	2,954.43	2,864,936.39
SOCIAL SERVICES	375,689.55	109,621.94	29,037.01	723,652.58	109,359.86	26,901.03	10,829,702.58
CORRECTIONS	491,181.79	124,309.01	7,714.83	548,825.07	0.00	12,016.56	8,226,361.20
ALL OTHER	3,641,551.70	9,056,412.80	3,223,853.46	25,317,112.71	9,080.42	433,106,287.69	551,257,600.56
SubTotal	5,590,557.55	10,072,104.58	3,314,603.68	29,430,209.59	1,283,497.89	433,225,988.93	609,223,854.00
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	5,590,557.55	10,072,104.58	3,314,603.68	29,430,209.59	1,283,497.89	433,225,988.93	609,223,854.00

State of Missouri
Statewide Cost Allocation Plan
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0.00	2,710,289.90	0.00	2,710,289.90
JUDICIARY	0.00	2,326,138.16	0.00	2,326,138.16
GOVERNOR	0.00	548,897.76	0.00	548,897.76
LT. GOVERNOR	0.00	84,446.81	0.00	84,446.81
AUDITOR	0.00	388,123.05	0.00	388,123.05
ATTORNEY GENERAL	0.00	1,567,892.96	0.00	1,567,892.96
AGRICULTURE	0.00	824,392.11	0.00	824,392.11
INSURANCE	0.00	797,235.51	0.00	797,235.51
CONSERVATION	0.00	423,027.59	0.00	423,027.59
ECONOMIC DEVELOPMENT	0.00	2,145,719.47	0.00	2,145,719.47
EDUCATION	0.00	3,760,873.72	0.00	3,760,873.72
HIGHER EDUCATION	0.00	1,944,246.77	0.00	1,944,246.77
HEALTH	0.00	2,977,670.70	0.00	2,977,670.70
HIGHWAYS	0.00	2,369,520.87	0.00	2,369,520.87
LABOR	0.00	1,423,023.13	0.00	1,423,023.13
MENTAL HEALTH	0.00	8,479,156.17	0.00	8,479,156.17
NATURAL RESOURCES	0.00	3,274,598.59	0.00	3,274,598.59
PUBLIC SAFETY	0.00	2,864,936.39	0.00	2,864,936.39
SOCIAL SERVICES	0.00	10,829,702.58	0.00	10,829,702.58
CORRECTIONS	0.00	8,226,361.20	0.00	8,226,361.20
ALL OTHER	0.00	551,257,600.56	0.00	551,257,600.56
SubTotal	0.00	609,223,854.00	0.00	609,223,854.00
Direct Billed	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00
Total	0.00	609,223,854.00	0.00	609,223,854.00

© 2005 MAXIMUS, INC.

DRAFT

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:

Building	Construction Cost
Broadway	$ 3,940,904
Capitol	33,099,373
Truman	64,467,297
Supreme Court	2,958,614
Springfield	6,348,630

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

Interest cost related to the Truman Building (Series A 1985 Refunding Bonds and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 1.3.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE I

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,896,018.00			2,896,018.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	2,896,018.00	0.00		2,896,018.00

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

	Total	General & Admin	BROADWAY	CAPITOL	TRUMAN
Other Expense & Cost					
Building Use Charges	2,216,296.00	0.00	78,818.00	661,987.00	1,289,346.00
Interest Charges	679,722.00	0.00	0.00	0.00	679,722.00
Departmental Totals					
Total Expenditures	2,896,018.00	0.00	78,818.00	661,987.00	1,969,068.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	2,896,018.00	0.00	78,818.00	661,987.00	1,969,068.00
Allocation Step 1					
1st Allocation	2,896,018.00	0.00	78,818.00	661,987.00	1,969,068.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 01 BUILDING USE I					
Total Allocated	2,896,018.00	0.00	78,818.00	661,987.00	1,969,068.00

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE I

	SUPREME COURT	SPRINGFIELD
Other Expense & Cost		
Building Use Charges	59,172.00	126,973.00
Interest Charges	0.00	0.00
Departmental Totals		
Total Expenditures	59,172.00	126,973.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	59,172.00	126,973.00
Allocation Step 1		
1st Allocation	59,172.00	126,973.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 01 BUILDING USE I		
Total Allocated	59,172.00	126,973.00

State of Missouri
Statewide Cost Allocation Plan
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
ATTORNEY GENERAL	41,874	43.7066	34,448.68		34,448.68		34,448.68
SOCIAL SERVICES	53,933	56.2934	44,369.32		44,369.32		44,369.32
SubTotal	95,807	100.0000	78,818.00		78,818.00		78,818.00
TOTAL	95,807	100.0000	78,818.00		78,818.00		78,818.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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.	1,746	0.7725	5,113.90		5,113.90		5,113.90
BUDGET AND PLANNING	7,071	3.1285	20,710.44		20,710.44		20,710.44
DESIGN AND CONSTRUCTION	165	0.0730	483.27		483.27		483.27
TREASURER	1,781	0.7880	5,216.42		5,216.42		5,216.42
SECRETARY OF STATE	2,202	0.9743	6,449.49		6,449.49		6,449.49
LEGISLATURE	175,731	77.7512	514,703.04		514,703.04		514,703.04
GOVERNOR	9,027	3.9939	26,439.41		26,439.41		26,439.41
LT. GOVERNOR	2,697	1.1933	7,899.31		7,899.31		7,899.31
AUDITOR	1,605	0.7101	4,700.93		4,700.93		4,700.93
NATURAL RESOURCES	21,215	9.3865	62,137.16		62,137.16		62,137.16
ALL OTHER	2,777	1.2287	8,133.63		8,133.63		8,133.63
SubTotal	226,017	100.0000	661,987.00		661,987.00		661,987.00
TOTAL	226,017	100.0000	661,987.00		661,987.00		661,987.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© MAX INC.

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	15,851	3.0581	60,216.82		60,216.82		60,216.82
INFORMATION SERVICES	49,111	9.4750	186,569.15		186,569.15		186,569.15
ACCOUNTING	14,831	2.8613	56,341.91		56,341.91		56,341.91
FACILITIES MANAGEMENT	12,571	2.4253	47,756.32		47,756.32		47,756.32
DESIGN AND CONSTRUCTION	20,183	3.8939	76,673.78		76,673.78		76,673.78
PERSONNEL	19,131	3.6909	72,677.30		72,677.30		72,677.30
PURCHASING	11,575	2.2332	43,972.60		43,972.60		43,972.60
GENERAL SERVICES	12,790	2.4676	48,588.29		48,588.29		48,588.29
TREASURER	18,027	3.4780	68,483.28		68,483.28		68,483.28
SECURITY	3,161	0.6099	12,008.42		12,008.42		12,008.42
REVENUE	193,279	37.2895	734,252.98		734,252.98		734,252.98
GOVERNOR	1,549	0.2988	5,884.54		5,884.54		5,884.54
AUDITOR	14,211	2.7417	53,986.57		53,986.57		53,986.57
INSURANCE	36,221	6.9881	137,600.97		137,600.97		137,600.97
ECONOMIC DEVELOPMENT	61,441	11.8538	233,409.93		233,409.93		233,409.93
HIGHWAYS	10,442	2.0146	39,668.41		39,668.41		39,668.41
PUBLIC SAFETY	17,934	3.4600	68,129.97		68,129.97		68,129.97
ALL OTHER	6,014	1.1603	22,846.76		22,846.76		22,846.76
SubTotal	518,322	100.0000	1,969,068.00		1,969,068.00		1,969,068.00
TOTAL	518,322	100.0000	1,969,068.00		1,969,068.00		1,969,068.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	35,411	74.6516	44,172.86		44,172.86		44,172.86
ATTORNEY GENERAL	12,024	25.3484	14,999.14		14,999.14		14,999.14
SubTotal	47,435	100.0000	59,172.00		59,172.00		59,172.00
TOTAL	47,435	100.0000	59,172.00		59,172.00		59,172.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© MAX INC.

State of Missouri
Statewide Cost Allocation Plan
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	5,309	6.4786	8,226.04		8,226.04		8,226.04
SECRETARY OF STATE	1,407	1.7170	2,180.08		2,180.08		2,180.08
REVENUE	13,210	16.1202	20,468.27		20,468.27		20,468.27
GOVERNOR	493	0.6016	763.88		763.88		763.88
AUDITOR	2,108	2.5724	3,266.25		3,266.25		3,266.25
ATTORNEY GENERAL	4,552	5.5548	7,053.11		7,053.11		7,053.11
ECONOMIC DEVELOPMENT	697	0.8506	1,079.97		1,079.97		1,079.97
HEALTH	6,340	7.7367	9,823.53		9,823.53		9,823.53
PUBLIC SAFETY	3,343	4.0795	5,179.82		5,179.82		5,179.82
SOCIAL SERVICES	44,488	54.2886	68,932.05		68,932.05		68,932.05
SubTotal	81,947	100.0000	126,973.00		126,973.00		126,973.00
TOTAL	81,947	100.0000	126,973.00		126,973.00		126,973.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE I

Receiving Department	Total	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
COMM. OF ADMIN.	65,330.72	0.00	5,113.90	60,216.82	0.00	0.00
INFORMATION SERVICES	186,569.15	0.00	0.00	186,569.15	0.00	0.00
BUDGET AND PLANNING	20,710.44	0.00	20,710.44	0.00	0.00	0.00
ACCOUNTING	56,341.91	0.00	0.00	56,341.91	0.00	0.00
FACILITIES MANAGEMENT	55,982.36	0.00	0.00	47,756.32	0.00	8,226.04
DESIGN AND CONSTRUCTION	77,157.05	0.00	483.27	76,673.78	0.00	0.00
PERSONNEL	72,677.30	0.00	0.00	72,677.30	0.00	0.00
PURCHASING	43,972.60	0.00	0.00	43,972.60	0.00	0.00
GENERAL SERVICES	48,588.29	0.00	0.00	48,588.29	0.00	0.00
TREASURER	73,699.70	0.00	5,216.42	68,483.28	0.00	0.00
SECRETARY OF STATE	8,629.57	0.00	6,449.49	0.00	0.00	2,180.08
SECURITY	12,008.42	0.00	0.00	12,008.42	0.00	0.00
REVENUE	754,721.25	0.00	0.00	734,252.98	0.00	20,468.27
LEGISLATURE	514,703.04	0.00	514,703.04	0.00	0.00	0.00
JUDICIARY	44,172.86	0.00	0.00	0.00	44,172.86	0.00
GOVERNOR	33,087.83	0.00	26,439.41	5,884.54	0.00	763.88
LT. GOVERNOR	7,899.31	0.00	7,899.31	0.00	0.00	0.00
AUDITOR	61,953.75	0.00	4,700.93	53,986.57	0.00	3,266.25
ATTORNEY GENERAL	56,500.93	34,448.68	0.00	0.00	14,999.14	7,053.11
INSURANCE	137,600.97	0.00	0.00	137,600.97	0.00	0.00
ECONOMIC DEVELOPMENT	234,489.90	0.00	0.00	233,409.93	0.00	1,079.97
HEALTH	9,823.53	0.00	0.00	0.00	0.00	9,823.53
HIGHWAYS	39,668.41	0.00	0.00	39,668.41	0.00	0.00
NATURAL RESOURCES	62,137.16	0.00	62,137.16	0.00	0.00	0.00
PUBLIC SAFETY	73,309.79	0.00	0.00	68,129.97	0.00	5,179.82
SOCIAL SERVICES	113,301.37	44,369.32	0.00	0.00	0.00	68,932.05
ALL OTHER	30,980.39	0.00	8,133.63	22,846.76	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	2,896,018.00	78,818.00	661,987.00	1,969,068.00	59,172.00	126,973.00

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:

Building	Construction Cost
Wainwright	$ 17,132,851
Midtown	9,098,147
Jefferson	12,798,371
National Guard Complex	7,118,152
EDP/Health Lab	3,578,379

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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE II

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	994,518.00			994,518.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	994,518.00	0.00		994,518.00

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

	Total	General & Admin	WAINWRIGHT	MIDTOWN	JEFFERSON
Other Expense & Cost					
Building Use Charges	994,518.00	0.00	342,657.00	181,963.00	255,967.00
Departmental Totals					
Total Expenditures	994,518.00	0.00	342,657.00	181,963.00	255,967.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	994,518.00	0.00	342,657.00	181,963.00	255,967.00
Allocation Step 1					
1st Allocation	994,518.00	0.00	342,657.00	181,963.00	255,967.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 02 BUILDING USE II					
Total Allocated	994,518.00	0.00	342,657.00	181,963.00	255,967.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE II

	NATIONAL GUARD COMPLEX	EDP/HEALTH LAB
Other Expense & Cost		
Building Use Charges	142,363.00	71,568.00
Departmental Totals		
Total Expenditures	142,363.00	71,568.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	142,363.00	71,568.00
Allocation Step 1		
1st Allocation	142,363.00	71,568.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 02 BUILDING USE II		
Total Allocated	142,363.00	71,568.00

State of Missouri
Statewide Cost Allocation Plan
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	1,306	0.9073	3,109.07		3,109.07		3,109.07
TREASURER	463	0.3217	1,102.22		1,102.22		1,102.22
SECRETARY OF STATE	1,420	0.9865	3,380.46		3,380.46		3,380.46
REVENUE	1,123	0.7802	2,673.42		2,673.42		2,673.42
JUDICIARY	27,990	19.4460	66,633.11		66,633.11		66,633.11
GOVERNOR	2,615	1.8168	6,225.28		6,225.28		6,225.28
LT. GOVERNOR	1,109	0.7705	2,640.09		2,640.09		2,640.09
ATTORNEY GENERAL	9,971	6.9273	23,737.00		23,737.00		23,737.00
INSURANCE	1,276	0.8865	3,037.65		3,037.65		3,037.65
ECONOMIC DEVELOPMENT	3,676	2.5539	8,751.10		8,751.10		8,751.10
HEALTH	15,513	10.7776	36,930.31		36,930.31		36,930.31
LABOR	12,176	8.4593	28,986.23		28,986.23		28,986.23
PUBLIC SAFETY	2,836	1.9703	6,751.39		6,751.39		6,751.39
SOCIAL SERVICES	50,824	35.3099	120,991.82		120,991.82		120,991.82
CORRECTIONS	11,639	8.0862	27,707.85		27,707.85		27,707.85
SubTotal	143,937	100.0000	342,657.00		342,657.00		342,657.00
TOTAL	143,937	100.0000	342,657.00		342,657.00		342,657.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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
FACILITIES MANAGEMENT	1,920	2.0633	3,754.52		3,754.52		3,754.52
SOCIAL SERVICES	91,133	97.9367	178,208.48		178,208.48		178,208.48
SubTotal	93,053	100.0000	181,963.00		181,963.00		181,963.00
TOTAL	93,053	100.0000	181,963.00		181,963.00		181,963.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
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.	1,566	0.8756	2,241.30		2,241.30		2,241.30
FACILITIES MANAGEMENT	2,103	1.1759	3,009.86		3,009.86		3,009.86
GENERAL SERVICES	1,471	0.8225	2,105.33		2,105.33		2,105.33
REVENUE	494	0.2762	707.02		707.02		707.02
GOVERNOR	3,089	1.7272	4,421.05		4,421.05		4,421.05
EDUCATION	89,984	50.3141	128,787.12		128,787.12		128,787.12
HEALTH	2,892	1.6170	4,139.10		4,139.10		4,139.10
NATURAL RESOURCES	76,175	42.5927	109,023.38		109,023.38		109,023.38
PUBLIC SAFETY	374	0.2091	535.28		535.28		535.28
ALL OTHER	697	0.3897	997.56		997.56		997.56
SubTotal	178,845	100.0000	255,967.00		255,967.00		255,967.00
TOTAL	178,845	100.0000	255,967.00		255,967.00		255,967.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	106,763	100.0000	142,363.00		142,363.00		142,363.00
SubTotal	106,763	100.0000	142,363.00		142,363.00		142,363.00
TOTAL	106,763	100.0000	142,363.00		142,363.00		142,363.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

State of Missouri
Statewide Cost Allocation Plan
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 SERVICES	3,633	7.5494	5,402.96		5,402.96		5,402.96
HEALTH	32,736	68.0257	48,684.62		48,684.62		48,684.62
SOCIAL SERVICES	11,754	24.4249	17,480.42		17,480.42		17,480.42
SubTotal	48,123	100.0000	71,568.00		71,568.00		71,568.00
TOTAL	48,123	100.0000	71,568.00		71,568.00		71,568.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE II

Receiving Department	Total	WAINWRIGHT	MIDTOWN	JEFFERSON	NATIONAL GUARD	EDP/HEALTH LAB
COMM. OF ADMIN.	2,241.30	0.00	0.00	2,241.30	0.00	0.00
INFORMATION SERVICES	5,402.96	0.00	0.00	0.00	0.00	5,402.96
FACILITIES MANAGEMENT	9,873.45	3,109.07	3,754.52	3,009.86	0.00	0.00
GENERAL SERVICES	2,105.33	0.00	0.00	2,105.33	0.00	0.00
TREASURER	1,102.22	1,102.22	0.00	0.00	0.00	0.00
SECRETARY OF STATE	3,380.46	3,380.46	0.00	0.00	0.00	0.00
REVENUE	3,380.44	2,673.42	0.00	707.02	0.00	0.00
JUDICIARY	66,633.11	66,633.11	0.00	0.00	0.00	0.00
GOVERNOR	10,646.33	6,225.28	0.00	4,421.05	0.00	0.00
LT. GOVERNOR	2,640.09	2,640.09	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	23,737.00	23,737.00	0.00	0.00	0.00	0.00
INSURANCE	3,037.65	3,037.65	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	8,751.10	8,751.10	0.00	0.00	0.00	0.00
EDUCATION	128,787.12	0.00	0.00	128,787.12	0.00	0.00
HEALTH	89,754.03	36,930.31	0.00	4,139.10	0.00	48,684.62
LABOR	28,986.23	28,986.23	0.00	0.00	0.00	0.00
NATURAL RESOURCES	109,023.38	0.00	0.00	109,023.38	0.00	0.00
PUBLIC SAFETY	149,649.67	6,751.39	0.00	535.28	142,363.00	0.00
SOCIAL SERVICES	316,680.72	120,991.82	178,208.48	0.00	0.00	17,480.42
CORRECTIONS	27,707.85	27,707.85	0.00	0.00	0.00	0.00
ALL OTHER	997.56	0.00	0.00	997.56	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	994,518.00	342,657.00	181,963.00	255,967.00	142,363.00	71,568.00

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:

Building	Construction Cost
Missouri Boulevard	$ 2,164,338
Fletcher Daniels	15,952,903
St. Joseph	4,461,412
Kirkpatrick Information Center	18,947,823
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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE III

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,407,652.00			1,407,652.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	1,407,652.00	0.00		1,407,652.00

State of Missouri
Statewide Cost Allocation Plan
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	899,836.00	0.00	43,287.00	319,058.00	89,228.00
Interest Charges	507,816.00	0.00	0.00	0.00	51,114.00
Departmental Totals					
Total Expenditures	1,407,652.00	0.00	43,287.00	319,058.00	140,342.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,407,652.00	0.00	43,287.00	319,058.00	140,342.00
Allocation Step 1					
1st Allocation	1,407,652.00	0.00	43,287.00	319,058.00	140,342.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 03 BUILDING USE III					
Total Allocated	1,407,652.00	0.00	43,287.00	319,058.00	140,342.00

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE III

	KIRKPATRICK INFO CENTER	DEQ LAB
Other Expense & Cost		
Building Use Charges	378,956.00	69,307.00
Interest Charges	456,702.00	0.00
Departmental Totals		
Total Expenditures	835,658.00	69,307.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	835,658.00	69,307.00
Allocation Step 1		
1st Allocation	835,658.00	69,307.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 03 BUILDING USE III		
Total Allocated	835,658.00	69,307.00

© MAX INC.

State of Missouri
Statewide Cost Allocation Plan
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	34,402	100.0000	43,287.00		43,287.00		43,287.00
SubTotal	34,402	100.0000	43,287.00		43,287.00		43,287.00
TOTAL	34,402	100.0000	43,287.00		43,287.00		43,287.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	2,045	1.5293	4,879.48		4,879.48		4,879.48
TREASURER	385	0.2879	918.63		918.63		918.63
SECRETARY OF STATE	1,031	0.7710	2,460.02		2,460.02		2,460.02
REVENUE	17,235	12.8891	41,123.59		41,123.59		41,123.59
GOVERNOR	2,401	1.7956	5,728.91		5,728.91		5,728.91
LT. GOVERNOR	639	0.4779	1,524.69		1,524.69		1,524.69
AUDITOR	1,911	1.4291	4,559.74		4,559.74		4,559.74
INSURANCE	1,220	0.9124	2,910.98		2,910.98		2,910.98
ECONOMIC DEVELOPMENT	1,231	0.9206	2,937.23		2,937.23		2,937.23
EDUCATION	2,442	1.8262	5,826.74		5,826.74		5,826.74
HEALTH	8,804	6.5840	21,006.79		21,006.79		21,006.79
PUBLIC SAFETY	4,450	3.3279	10,617.93		10,617.93		10,617.93
SOCIAL SERVICES	89,339	66.8115	213,167.43		213,167.43		213,167.43
ALL OTHER	585	0.4375	1,395.84		1,395.84		1,395.84
SubTotal	133,718	100.0000	319,058.00		319,058.00		319,058.00
TOTAL	133,718	100.0000	319,058.00		319,058.00		319,058.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© MAX INC.

State of Missouri
Statewide Cost Allocation Plan
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	1,855	5.5069	7,728.50		7,728.50		7,728.50
REVENUE	5,797	17.2094	24,152.07		24,152.07		24,152.07
EDUCATION	3,143	9.3306	13,094.70		13,094.70		13,094.70
HEALTH	2,680	7.9561	11,165.70		11,165.70		11,165.70
LABOR	1,848	5.4861	7,699.33		7,699.33		7,699.33
PUBLIC SAFETY	1,580	4.6905	6,582.76		6,582.76		6,582.76
SOCIAL SERVICES	16,782	49.8204	69,918.94		69,918.94		69,918.94
SubTotal	33,685	100.0000	140,342.00		140,342.00		140,342.00
TOTAL	33,685	100.0000	140,342.00		140,342.00		140,342.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	595	0.4476	3,740.64		3,740.64		3,740.64
SECRETARY OF STATE	132,328	99.5524	831,917.36		831,917.36		831,917.36
SubTotal	132,923	100.0000	835,658.00		835,658.00		835,658.00
TOTAL	132,923	100.0000	835,658.00		835,658.00		835,658.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© MAX INC.

State of Missouri
Statewide Cost Allocation Plan
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	25,017	100.0000	69,307.00		69,307.00		69,307.00
SubTotal	25,017	100.0000	69,307.00		69,307.00		69,307.00
TOTAL	25,017	100.0000	69,307.00		69,307.00		69,307.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE III

Receiving Department	Total	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFO	DEQ LAB
FACILITIES MANAGEMENT	16,348.62	0.00	4,879.48	7,728.50	3,740.64	0.00
TREASURER	918.63	0.00	918.63	0.00	0.00	0.00
SECRETARY OF STATE	834,377.38	0.00	2,460.02	0.00	831,917.36	0.00
REVENUE	65,275.66	0.00	41,123.59	24,152.07	0.00	0.00
GOVERNOR	5,728.91	0.00	5,728.91	0.00	0.00	0.00
LT. GOVERNOR	1,524.69	0.00	1,524.69	0.00	0.00	0.00
AUDITOR	4,559.74	0.00	4,559.74	0.00	0.00	0.00
AGRICULTURE	43,287.00	43,287.00	0.00	0.00	0.00	0.00
INSURANCE	2,910.98	0.00	2,910.98	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	2,937.23	0.00	2,937.23	0.00	0.00	0.00
EDUCATION	18,921.44	0.00	5,826.74	13,094.70	0.00	0.00
HEALTH	32,172.49	0.00	21,006.79	11,165.70	0.00	0.00
LABOR	7,699.33	0.00	0.00	7,699.33	0.00	0.00
NATURAL RESOURCES	69,307.00	0.00	0.00	0.00	0.00	69,307.00
PUBLIC SAFETY	17,200.69	0.00	10,617.93	6,582.76	0.00	0.00
SOCIAL SERVICES	283,086.37	0.00	213,167.43	69,918.94	0.00	0.00
ALL OTHER	1,395.84	0.00	1,395.84	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,407,652.00	43,287.00	319,058.00	140,342.00	835,658.00	69,307.00

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:

Building	Construction Cost
Professional Registration	$ 2,326,323
Mental Health	5,068,562
Howerton	5,647,002
D&C Warehouse	177,223
Penrose Family Center	5,634,325

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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE IV

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	377,068.00			377,068.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	377,068.00	0.00		377,068.00

State of Missouri
Statewide Cost Allocation Plan
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	377,068.00	0.00	46,526.00	101,371.00	112,940.00
Departmental Totals					
Total Expenditures	377,068.00	0.00	46,526.00	101,371.00	112,940.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	377,068.00	0.00	46,526.00	101,371.00	112,940.00
Allocation Step 1					
1st Allocation	377,068.00	0.00	46,526.00	101,371.00	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	377,068.00	0.00	46,526.00	101,371.00	112,940.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	112,687.00
Departmental Totals		
Total Expenditures	3,544.00	112,687.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	3,544.00	112,687.00
Allocation Step 1		
1st Allocation	3,544.00	112,687.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 04 BUILDING USE IV		
Total Allocated	3,544.00	112,687.00

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE IV

Activity - PROFESSIONAL REGISTRATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ECONOMIC DEVELOPMENT	26,814	100.0000	46,526.00		46,526.00		46,526.00
SubTotal	26,814	100.0000	46,526.00		46,526.00		46,526.00
TOTAL	26,814	100.0000	46,526.00		46,526.00		46,526.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	56,571	100.0000	101,371.00		101,371.00		101,371.00
SubTotal	56,571	100.0000	101,371.00		101,371.00		101,371.00
TOTAL	56,571	100.0000	101,371.00		101,371.00		101,371.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
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
HEALTH	21,987	27.6066	31,178.89		31,178.89		31,178.89
SOCIAL SERVICES	57,657	72.3934	81,761.11		81,761.11		81,761.11
SubTotal	79,644	100.0000	112,940.00		112,940.00		112,940.00
TOTAL	79,644	100.0000	112,940.00		112,940.00		112,940.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	2,569	51.2672	1,816.91		1,816.91		1,816.91
DESIGN AND CONSTRUCTION	2,442	48.7328	1,727.09		1,727.09		1,727.09
SubTotal	5,011	100.0000	3,544.00		3,544.00		3,544.00
TOTAL	5,011	100.0000	3,544.00		3,544.00		3,544.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© MAX INC.

State of Missouri
Statewide Cost Allocation Plan
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	112,687.00		112,687.00		112,687.00
SubTotal	151,451	100.0000	112,687.00		112,687.00		112,687.00
TOTAL	151,451	100.0000	112,687.00		112,687.00		112,687.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE IV

Receiving Department	Total	PROFESSIONAL	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY
FACILITIES MANAGEMENT	1,816.91	0.00	0.00	0.00	1,816.91	0.00
DESIGN AND CONSTRUCTION	1,727.09	0.00	0.00	0.00	1,727.09	0.00
ECONOMIC DEVELOPMENT	46,526.00	46,526.00	0.00	0.00	0.00	0.00
HEALTH	31,178.89	0.00	0.00	31,178.89	0.00	0.00
MENTAL HEALTH	101,371.00	0.00	101,371.00	0.00	0.00	0.00
SOCIAL SERVICES	194,448.11	0.00	0.00	81,761.11	0.00	112,687.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	377,068.00	46,526.00	101,371.00	112,940.00	3,544.00	112,687.00

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:

Building	Construction Cost
Ag Feed/Seed Lab	$ 2,089,246
Mill Creek	7,491,835

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, Mill Creek amounts have been allocated to "All Other", as they were new in Fiscal Year 2002.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE V

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	191,622.00			191,622.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	191,622.00	0.00		191,622.00

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE V

	Total	General & Admin	AG FEED/SEED LAB	MILL CREEK
Other Expense & Cost				
Building Use Charges	191,622.00	0.00	41,785.00	149,837.00
Departmental Totals				
Total Expenditures	191,622.00	0.00	41,785.00	149,837.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	191,622.00	0.00	41,785.00	149,837.00
Allocation Step 1				
1st Allocation	191,622.00	0.00	41,785.00	149,837.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 05 BUILDING USE V				
Total Allocated	191,622.00	0.00	41,785.00	149,837.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	8,773	100.0000	41,785.00		41,785.00		41,785.00
SubTotal	8,773	100.0000	41,785.00		41,785.00		41,785.00
TOTAL	8,773	100.0000	41,785.00		41,785.00		41,785.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilites Management Records

State of Missouri
Statewide Cost Allocation Plan
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
ALL OTHER	100	100.0000	149,837.00		149,837.00		149,837.00
SubTotal	100	100.0000	149,837.00		149,837.00		149,837.00
TOTAL	100	100.0000	149,837.00		149,837.00		149,837.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE V

Receiving Department	Total	AG FEED/SEED LAB	MILL CREEK
AGRICULTURE	41,785.00	41,785.00	0.00
ALL OTHER	149,837.00	0.00	149,837.00
Direct Billed	0.00	0.00	0.00
Total	191,622.00	41,785.00	149,837.00

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 - 2003 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 been included for equipment of the Board of Public Buildings for those buildings whose costs are allocated in the plan. The equipment use charge has been allocated to the Board of Public Buildings I and II schedules of the plan for reallocation to occupying departments. Equipment acquisition costs have been obtained from the general ledgers.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	796,329.00			796,329.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	796,329.00	0.00		796,329.00

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE

	Total	General & Admin	EQUIPMENT USE	BPB EQUIPMENT
Other Expense & Cost				
Equipment Use Charges	796,329.00	0.00	687,724.00	108,605.00
Departmental Totals				
Total Expenditures	796,329.00	0.00	687,724.00	108,605.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	796,329.00	0.00	687,724.00	108,605.00
Allocation Step 1				
1st Allocation	796,329.00	0.00	687,724.00	108,605.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 06 EQUIPMENT USE				
Total Allocated	796,329.00	0.00	687,724.00	108,605.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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.	700,474	6.7906	46,700.59		46,700.59		46,700.59
INFORMATION SERVICES	2,174,403	21.0793	144,967.41		144,967.41		144,967.41
BUDGET AND PLANNING	167,630	1.6251	11,175.89		11,175.89		11,175.89
ACCOUNTING	274,156	2.6577	18,277.98		18,277.98		18,277.98
FACILITIES MANAGEMENT	1,197,377	11.6077	79,829.10		79,829.10		79,829.10
DESIGN AND CONSTRUCTION	464,892	4.5068	30,994.34		30,994.34		30,994.34
PERSONNEL	418,417	4.0563	27,895.85		27,895.85		27,895.85
PURCHASING	1,198,311	11.6168	79,891.37		79,891.37		79,891.37
GENERAL SERVICES	3,719,687	36.0597	247,991.47		247,991.47		247,991.47
SubTotal	10,315,347	100.0000	687,724.00		687,724.00		687,724.00
TOTAL	10,315,347	100.0000	687,724.00		687,724.00		687,724.00

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions

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

State of Missouri
Statewide Cost Allocation Plan
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	98,388	90.5925	98,388.00		98,388.00		98,388.00
BOARD OF PUBLIC BUILDINGS II	10,217	9.4075	10,217.00		10,217.00		10,217.00
SubTotal	108,605	100.0000	108,605.00		108,605.00		108,605.00
TOTAL	108,605	100.0000	108,605.00		108,605.00		108,605.00

Allocation Basis: Exclusive of Board of Public Buildings

Allocation Source: Board of Public Buildings Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE	BPB EQUIPMENT
BOARD OF PUBLIC BUILDINGS I	98,388.00	0.00	98,388.00
BOARD OF PUBLIC BUILDINGS II	10,217.00	0.00	10,217.00
COMM. OF ADMIN.	46,700.59	46,700.59	0.00
INFORMATION SERVICES	144,967.41	144,967.41	0.00
BUDGET AND PLANNING	11,175.89	11,175.89	0.00
ACCOUNTING	18,277.98	18,277.98	0.00
FACILITIES MANAGEMENT	79,829.10	79,829.10	0.00
DESIGN AND CONSTRUCTION	30,994.34	30,994.34	0.00
PERSONNEL	27,895.85	27,895.85	0.00
PURCHASING	79,891.37	79,891.37	0.00
GENERAL SERVICES	247,991.47	247,991.47	0.00
Direct Billed	0.00	0.00	0.00
Total	796,329.00	687,724.00	108,605.00

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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department RETIREMENT/GROUP INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	433,338,417.00			433,338,417.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(405,123,753.00)			
Board of Public Buildings I & II	(1,057,346.00)			
Section II Costs	(2,071,905.00)			
GR Reimbursement	(219,696.00)			
Total Departmental Cost Adjustments:	(408,472,700.00)			(408,472,700.00)
Total To Be Allocated:	24,865,717.00	0.00		24,865,717.00

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department RETIREMENT/GROUP INSURANCE

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Retirement/Group Insurance	433,338,417.00	0.00	433,338,417.00
Departmental Totals			
Total Expenditures	433,338,417.00	0.00	433,338,417.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(405,123,753.00)	0.00	(405,123,753.00)
Board of Public Buildings I & II	(1,057,346.00)	0.00	(1,057,346.00)
Section II Costs	(2,071,905.00)	0.00	(2,071,905.00)
GR Reimbursement	(219,696.00)	0.00	(219,696.00)
Functional Cost	24,865,717.00	0.00	24,865,717.00
Allocation Step 1			
1st Allocation	24,865,717.00	0.00	24,865,717.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 07 RETIREMENT/GROUP			
Total Allocated	24,865,717.00	0.00	24,865,717.00

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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.	605,527	2.4352	605,526.96		605,526.96		605,526.96
INFORMATION SERVICES	647,332	2.6033	647,331.95		647,331.95		647,331.95
BUDGET AND PLANNING	313,778	1.2619	313,778.00		313,778.00		313,778.00
ACCOUNTING	490,009	1.9706	490,009.04		490,009.04		490,009.04
FACILITIES MANAGEMENT	911,245	3.6647	911,244.98		911,244.98		911,244.98
DESIGN AND CONSTRUCTION	439,328	1.7668	439,327.99		439,327.99		439,327.99
PERSONNEL	700,958	2.8190	700,958.10		700,958.10		700,958.10
PURCHASING	528,694	2.1262	528,693.88		528,693.88		528,693.88
GENERAL SERVICES	353,377	1.4211	353,376.90		353,376.90		353,376.90
TREASURER	451,324	1.8150	451,323.95		451,323.95		451,323.95
SECRETARY OF STATE	2,329,694	9.3691	2,329,693.89		2,329,693.89		2,329,693.89
SECURITY	322,375	1.2965	322,375.07		322,375.07		322,375.07
REVENUE	16,772,076	67.4506	16,772,076.29		16,772,076.29		16,772,076.29
SubTotal	24,865,717	100.0000	24,865,717.00		24,865,717.00		24,865,717.00
TOTAL	24,865,717	100.0000	24,865,717.00		24,865,717.00		24,865,717.00

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2003

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department RETIREMENT/GROUP INSURANCE

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	605,526.96	605,526.96
INFORMATION SERVICES	647,331.95	647,331.95
BUDGET AND PLANNING	313,778.00	313,778.00
ACCOUNTING	490,009.04	490,009.04
FACILITIES MANAGEMENT	911,244.98	911,244.98
DESIGN AND CONSTRUCTION	439,327.99	439,327.99
PERSONNEL	700,958.10	700,958.10
PURCHASING	528,693.88	528,693.88
GENERAL SERVICES	353,376.90	353,376.90
TREASURER	451,323.95	451,323.95
SECRETARY OF STATE	2,329,693.89	2,329,693.89
SECURITY	322,375.07	322,375.07
REVENUE	16,772,076.29	16,772,076.29
Direct Billed	0.00	0.00
Total	24,865,717.00	24,865,717.00

© 2005 MAXIMUS, INC.

DRAFT

STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

The cost of State contributions to the Social Security System are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions have been allocated to each central service department, 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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OASDHI

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	137,253,557.00			137,253,557.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(129,622,260.00)			
Board of Public Buildings I & II	(260,782.00)			
Section II Costs	(729,497.00)			
Total Departmental Cost Adjustments:	(130,612,539.00)			(130,612,539.00)
Total To Be Allocated:	6,641,018.00	0.00		6,641,018.00

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OASDHI

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
OASDHI Payments	137,253,557.00	0.00	137,253,557.00
Departmental Totals			
Total Expenditures	137,253,557.00	0.00	137,253,557.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(129,622,260.00)	0.00	(129,622,260.00)
Board of Public Buildings I & II	(260,782.00)	0.00	(260,782.00)
Section II Costs	(729,497.00)	0.00	(729,497.00)
Functional Cost	6,641,018.00	0.00	6,641,018.00
Allocation Step 1			
1st Allocation	6,641,018.00	0.00	6,641,018.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 08 OASDHI			
Total Allocated	6,641,018.00	0.00	6,641,018.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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.	190,900	2.8746	190,899.98		190,899.98		190,899.98
INFORMATION SERVICES	165,807	2.4967	165,807.03		165,807.03		165,807.03
BUDGET AND PLANNING	109,803	1.6534	109,802.99		109,802.99		109,802.99
ACCOUNTING	137,254	2.0668	137,253.97		137,253.97		137,253.97
FACILITIES MANAGEMENT	247,056	3.7202	247,056.03		247,056.03		247,056.03
DESIGN AND CONSTRUCTION	105,517	1.5889	105,517.01		105,517.01		105,517.01
PERSONNEL	203,385	3.0626	203,385.03		203,385.03		203,385.03
PURCHASING	150,979	2.2734	150,979.03		150,979.03		150,979.03
GENERAL SERVICES	87,232	1.3135	87,232.03		87,232.03		87,232.03
TREASURER	137,254	2.0668	137,253.97		137,253.97		137,253.97
SECRETARY OF STATE	631,366	9.5071	631,366.03		631,366.03		631,366.03
SECURITY	96,077	1.4467	96,077.00		96,077.00		96,077.00
REVENUE	4,378,388	65.9293	4,378,387.90		4,378,387.90		4,378,387.90
SubTotal	6,641,018	100.0000	6,641,018.00		6,641,018.00		6,641,018.00
TOTAL	6,641,018	100.0000	6,641,018.00		6,641,018.00		6,641,018.00

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2003

© MAXI.. ..,NC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	190,899.98	190,899.98
INFORMATION SERVICES	165,807.03	165,807.03
BUDGET AND PLANNING	109,802.99	109,802.99
ACCOUNTING	137,253.97	137,253.97
FACILITIES MANAGEMENT	247,056.03	247,056.03
DESIGN AND CONSTRUCTION	105,517.01	105,517.01
PERSONNEL	203,385.03	203,385.03
PURCHASING	150,979.03	150,979.03
GENERAL SERVICES	87,232.03	87,232.03
TREASURER	137,253.97	137,253.97
SECRETARY OF STATE	631,366.03	631,366.03
SECURITY	96,077.00	96,077.00
REVENUE	4,378,387.90	4,378,387.90
Direct Billed	0.00	0.00
Total	6,641,018.00	6,641,018.00

© 2005 MAXIMUS, INC.

DRAFT

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 2003 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING RENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	50,014,885.00			50,014,885.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(43,873,444.00)			
Capitol Outlay	(250,603.00)			
Section II Costs	(3,035,723.00)			
Total Departmental Cost Adjustments:	(47,159,770.00)			(47,159,770.00)
Total To Be Allocated:	2,855,115.00	0.00		2,855,115.00

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING RENTAL

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Total Expenditures	50,014,885.00	0.00	50,014,885.00
Departmental Totals			
Total Expenditures	50,014,885.00	0.00	50,014,885.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(43,873,444.00)	0.00	(43,873,444.00)
Capitol Outlay	(250,603.00)	0.00	(250,603.00)
Section II Costs	(3,035,723.00)	0.00	(3,035,723.00)
Functional Cost	2,855,115.00	0.00	2,855,115.00
Allocation Step 1			
1st Allocation	2,855,115.00	0.00	2,855,115.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 09 BUILDING RENTAL			
Total Allocated	2,855,115.00	0.00	2,855,115.00

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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
BUDGET AND PLANNING	72,657	2.5448	72,657.00		72,657.00		72,657.00
ACCOUNTING	57,679	2.0202	57,679.00		57,679.00		57,679.00
FACILITIES MANAGEMENT	396,228	13.8778	396,228.01		396,228.01		396,228.01
GENERAL SERVICES	117,607	4.1192	117,607.01		117,607.01		117,607.01
TREASURER	2,959	0.1036	2,959.01		2,959.01		2,959.01
SECRETARY OF STATE	257,387	9.0149	257,386.99		257,386.99		257,386.99
REVENUE	1,950,598	68.3195	1,950,597.98		1,950,597.98		1,950,597.98
SubTotal	2,855,115	100.0000	2,855,115.00		2,855,115.00		2,855,115.00
TOTAL	2,855,115	100.0000	2,855,115.00		2,855,115.00		2,855,115.00

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records

© MAX. INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING RENTAL

Receiving Department	Total	ALLOCATIONS AT CSA
BUDGET AND PLANNING	72,657.00	72,657.00
ACCOUNTING	57,679.00	57,679.00
FACILITIES MANAGEMENT	396,228.01	396,228.01
GENERAL SERVICES	117,607.01	117,607.01
TREASURER	2,959.01	2,959.01
SECRETARY OF STATE	257,386.99	257,386.99
REVENUE	1,950,597.98	1,950,597.98
Direct Billed	0.00	0.00
Total	2,855,115.00	2,855,115.00

© 2005 MAXIMUS, INC.

DRAFT

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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department WORKER'S COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,756,626.00			16,756,626.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	16,756,626.00	0.00		16,756,626.00

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	16,756,626.00	0.00	16,756,626.00
Departmental Totals			
Total Expenditures	16,756,626.00	0.00	16,756,626.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	16,756,626.00	0.00	16,756,626.00
Allocation Step 1			
1st Allocation	16,756,626.00	0.00	16,756,626.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 10 WORKER'S			
Total Allocated	16,756,626.00	0.00	16,756,626.00

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	122,379	0.7543	126,397.58		126,397.58		126,397.58
SECRETARY OF STATE	3,845	0.0237	3,971.32		3,971.32		3,971.32
REVENUE	225,136	1.3877	232,528.68		232,528.68		232,528.68
LEGISLATURE	43,556	0.2685	44,986.18		44,986.18		44,986.18
JUDICIARY	650,137	4.0073	671,485.43		671,485.43		671,485.43
GOVERNOR	2,400	0.0148	2,478.81		2,478.81		2,478.81
AUDITOR	2,063	0.0127	2,130.77		2,130.77		2,130.77
ATTORNEY GENERAL	4,742	0.0292	4,897.79		4,897.79		4,897.79
AGRICULTURE	16,984	0.1047	17,541.67		17,541.67		17,541.67
INSURANCE	51,460	0.3172	53,149.84		53,149.84		53,149.84
ECONOMIC DEVELOPMENT	201,469	1.2418	208,084.62		208,084.62		208,084.62
EDUCATION	425,638	2.6235	439,614.61		439,614.61		439,614.61
HIGHER EDUCATION	1,502,578	9.2615	1,551,917.77		1,551,917.77		1,551,917.77
HEALTH	144,746	0.8922	149,498.93		149,498.93		149,498.93
LABOR	272,269	1.6782	281,209.36		281,209.36		281,209.36
MENTAL HEALTH	5,316,810	32.7715	5,491,396.35		5,491,396.35		5,491,396.35
NATURAL RESOURCES	591,099	3.6434	610,508.73		610,508.73		610,508.73
PUBLIC SAFETY	1,006,286	6.2025	1,039,329.06		1,039,329.06		1,039,329.06
SOCIAL SERVICES	1,255,347	7.7376	1,296,568.40		1,296,568.40		1,296,568.40
CORRECTIONS	4,384,943	27.0277	4,528,930.10		4,528,930.10		4,528,930.10
SubTotal	16,223,887	100.0000	16,756,626.00		16,756,626.00		16,756,626.00
TOTAL	16,223,887	100.0000	16,756,626.00		16,756,626.00		16,756,626.00

Allocation Basis: Worker's Compensation Payments for FY 2003

Allocation Source: FY 2003 CAFR Work Papers

© MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department WORKER'S COMPENSATION

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	126,397.58	126,397.58
SECRETARY OF STATE	3,971.32	3,971.32
REVENUE	232,528.68	232,528.68
LEGISLATURE	44,986.18	44,986.18
JUDICIARY	671,485.43	671,485.43
GOVERNOR	2,478.81	2,478.81
AUDITOR	2,130.77	2,130.77
ATTORNEY GENERAL	4,897.79	4,897.79
AGRICULTURE	17,541.67	17,541.67
INSURANCE	53,149.84	53,149.84
ECONOMIC DEVELOPMENT	208,084.62	208,084.62
EDUCATION	439,614.61	439,614.61
HIGHER EDUCATION	1,551,917.77	1,551,917.77
HEALTH	149,498.93	149,498.93
LABOR	281,209.36	281,209.36
MENTAL HEALTH	5,491,396.35	5,491,396.35
NATURAL RESOURCES	610,508.73	610,508.73
PUBLIC SAFETY	1,039,329.06	1,039,329.06
SOCIAL SERVICES	1,296,568.40	1,296,568.40
CORRECTIONS	4,528,930.10	4,528,930.10
Direct Billed	0.00	0.00
Total	16,756,626.00	16,756,626.00

© 2005 MAXIMUS, INC.

DRAFT

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 2003. Only central services department costs have been allocated to avoid duplication of billing.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department UNEMPLOYMENT COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,536,452.00			4,536,452.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(4,388,929.00)			
Section II Costs	(5,440.00)			
Total Departmental Cost Adjustments:	(4,394,369.00)			(4,394,369.00)
Total To Be Allocated:	142,083.00	0.00		142,083.00

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department UNEMPLOYMENT COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Unemployment Compensation Benefits	4,536,452.00	0.00	4,536,452.00
Departmental Totals			
Total Expenditures	4,536,452.00	0.00	4,536,452.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(4,388,929.00)	0.00	(4,388,929.00)
Section II Costs	(5,440.00)	0.00	(5,440.00)
Functional Cost	142,083.00	0.00	142,083.00
Allocation Step 1			
1st Allocation	142,083.00	0.00	142,083.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 11 UNEMPLOYMENT			
Total Allocated	142,083.00	0.00	142,083.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	18,120	12.7531	18,120.00		18,120.00		18,120.00
ACCOUNTING	3,713	2.6133	3,713.00		3,713.00		3,713.00
DESIGN AND CONSTRUCTION	1,163	0.8185	1,163.00		1,163.00		1,163.00
GENERAL SERVICES	403	0.2836	403.00		403.00		403.00
TREASURER	4,801	3.3790	4,801.00		4,801.00		4,801.00
SECRETARY OF STATE	16,252	11.4384	16,252.00		16,252.00		16,252.00
REVENUE	97,631	68.7141	97,631.00		97,631.00		97,631.00
SubTotal	142,083	100.0000	142,083.00		142,083.00		142,083.00
TOTAL	142,083	100.0000	142,083.00		142,083.00		142,083.00

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2003 CAFR Work Papers

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	18,120.00	18,120.00
ACCOUNTING	3,713.00	3,713.00
DESIGN AND CONSTRUCTION	1,163.00	1,163.00
GENERAL SERVICES	403.00	403.00
TREASURER	4,801.00	4,801.00
SECRETARY OF STATE	16,252.00	16,252.00
REVENUE	97,631.00	97,631.00
Direct Billed	0.00	0.00
Total	142,083.00	142,083.00

© 2005 MAXIMUS, INC.

STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

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

Auto Claim. Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2003.

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

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	299,480.00			299,480.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	299,480.00	0.00		299,480.00

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	7,628.00	0.00	7,628.00	0.00	0.00
Insurance/Bond Premium	291,852.00	0.00	0.00	235,846.00	52,300.00
Departmental Totals					
Total Expenditures	299,480.00	0.00	7,628.00	235,846.00	52,300.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	299,480.00	0.00	7,628.00	235,846.00	52,300.00
Allocation Step 1					
1st Allocation	299,480.00	0.00	7,628.00	235,846.00	52,300.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 12 INSURANCE					
Total Allocated	299,480.00	0.00	7,628.00	235,846.00	52,300.00

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	SPECIFIC BONDS
Other Expense & Cost	
Claims Administration Fees	0.00
Insurance/Bond Premium	3,706.00
Departmental Totals	
Total Expenditures	3,706.00
Deductions	
Total Deductions	0.00
Functional Cost	3,706.00
Allocation Step 1	
1st Allocation	3,706.00
Allocation Step 2	
2nd Allocation	0.00
Total For 12 INSURANCE	
Total Allocated	3,706.00

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	4,110	0.6413	48.91		48.91		48.91
REVENUE	13,478	2.1029	160.41		160.41		160.41
LEGISLATURE	1,092	0.1704	13.00		13.00		13.00
JUDICIARY	2,612	0.4075	31.09		31.09		31.09
ATTORNEY GENERAL	492	0.0768	5.86		5.86		5.86
AGRICULTURE	7,634	1.1911	90.86		90.86		90.86
INSURANCE	999	0.1559	11.89		11.89		11.89
ECONOMIC DEVELOPMENT	4,169	0.6505	49.62		49.62		49.62
EDUCATION	9,518	1.4850	113.28		113.28		113.28
HIGHER EDUCATION	321,311	50.1316	3,824.02		3,824.02		3,824.02
HEALTH	5,265	0.8215	62.66		62.66		62.66
LABOR	943	0.1471	11.22		11.22		11.22
MENTAL HEALTH	103,716	16.1820	1,234.37		1,234.37		1,234.37
NATURAL RESOURCES	15,087	2.3539	179.56		179.56		179.56
PUBLIC SAFETY	20,649	3.2217	245.75		245.75		245.75
SOCIAL SERVICES	91,904	14.3391	1,093.79		1,093.79		1,093.79
CORRECTIONS	37,954	5.9217	451.71		451.71		451.71
SubTotal	640,933	100.0000	7,628.00		7,628.00		7,628.00
TOTAL	640,933	100.0000	7,628.00		7,628.00		7,628.00

Allocation Basis: Vehicle Claims by Deparments for FY 2003

Allocation Source: FY 2003 CAFR work papers

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	114,667	48.6194	114,667.00		114,667.00		114,667.00
HIGHER EDUCATION	4,900	2.0776	4,900.00		4,900.00		4,900.00
PUBLIC SAFETY	116,279	49.3030	116,279.00		116,279.00		116,279.00
SubTotal	235,846	100.0000	235,846.00		235,846.00		235,846.00
TOTAL	235,846	100.0000	235,846.00		235,846.00		235,846.00

Allocation Basis: Actual Aircraft Liability Premiums, FY 2003

Allocation Source: FY 2003 CAFR work papers

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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.	1,002	1.1699	611.87		611.87		611.87
TREASURER	53	0.0619	32.36		32.36		32.36
SECRETARY OF STATE	293	0.3421	178.92		178.92		178.92
SECURITY	43	0.0502	26.26		26.26		26.26
REVENUE	2,152	2.5126	1,314.11		1,314.11		1,314.11
LEGISLATURE	746	0.8710	455.54		455.54		455.54
JUDICIARY	4,039	4.7159	2,466.40		2,466.40		2,466.40
GOVERNOR	34	0.0397	20.76		20.76		20.76
LT. GOVERNOR	9	0.0105	5.50		5.50		5.50
AUDITOR	155	0.1810	94.65		94.65		94.65
ATTORNEY GENERAL	396	0.4624	241.82		241.82		241.82
AGRICULTURE	433	0.5056	264.41		264.41		264.41
INSURANCE	219	0.2557	133.73		133.73		133.73
CONSERVATION	1,901	2.2196	1,160.84		1,160.84		1,160.84
ECONOMIC DEVELOPMENT	1,355	1.5821	827.43		827.43		827.43
EDUCATION	2,428	2.8349	1,482.65		1,482.65		1,482.65
HIGHER EDUCATION	22,850	26.6793	13,953.26		13,953.26		13,953.26
HEALTH	2,076	2.4239	1,267.70		1,267.70		1,267.70
HIGHWAYS	6,793	7.9314	4,148.12		4,148.12		4,148.12
LABOR	1,103	1.2878	673.54		673.54		673.54
MENTAL HEALTH	10,062	11.7482	6,144.32		6,144.32		6,144.32
NATURAL RESOURCES	2,134	2.4916	1,303.12		1,303.12		1,303.12
PUBLIC SAFETY	4,450	5.1957	2,717.37		2,717.37		2,717.37
SOCIAL SERVICES	9,366	10.9356	5,719.31		5,719.31		5,719.31
CORRECTIONS	11,555	13.4914	7,056.01		7,056.01		7,056.01
SubTotal	85,647	100.0000	52,300.00		52,300.00		52,300.00
TOTAL	85,647	100.0000	52,300.00		52,300.00		52,300.00

Allocation Basis: Total Number of Employees, FY 2003

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

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	257	6.9347	257.00		257.00		257.00
HIGHER EDUCATION	1,003	27.0642	1,003.00		1,003.00		1,003.00
PUBLIC SAFETY	2,446	66.0011	2,446.00		2,446.00		2,446.00
SubTotal	3,706	100.0000	3,706.00		3,706.00		3,706.00
TOTAL	3,706	100.0000	3,706.00		3,706.00		3,706.00

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2003 CAFR Work Papers

© MAX. . . INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	660.78	48.91	0.00	611.87	0.00
GENERAL SERVICES	114,667.00	0.00	114,667.00	0.00	0.00
TREASURER	32.36	0.00	0.00	32.36	0.00
SECRETARY OF STATE	178.92	0.00	0.00	178.92	0.00
SECURITY	26.26	0.00	0.00	26.26	0.00
REVENUE	1,474.52	160.41	0.00	1,314.11	0.00
LEGISLATURE	468.54	13.00	0.00	455.54	0.00
JUDICIARY	2,497.49	31.09	0.00	2,466.40	0.00
GOVERNOR	20.76	0.00	0.00	20.76	0.00
LT. GOVERNOR	5.50	0.00	0.00	5.50	0.00
AUDITOR	94.65	0.00	0.00	94.65	0.00
ATTORNEY GENERAL	247.68	5.86	0.00	241.82	0.00
AGRICULTURE	355.27	90.86	0.00	264.41	0.00
INSURANCE	402.62	11.89	0.00	133.73	257.00
CONSERVATION	1,160.84	0.00	0.00	1,160.84	0.00
ECONOMIC DEVELOPMENT	877.05	49.62	0.00	827.43	0.00
EDUCATION	1,595.93	113.28	0.00	1,482.65	0.00
HIGHER EDUCATION	23,680.28	3,824.02	4,900.00	13,953.26	1,003.00
HEALTH	1,330.36	62.66	0.00	1,267.70	0.00
HIGHWAYS	4,148.12	0.00	0.00	4,148.12	0.00
LABOR	684.76	11.22	0.00	673.54	0.00
MENTAL HEALTH	7,378.69	1,234.37	0.00	6,144.32	0.00
NATURAL RESOURCES	1,482.68	179.56	0.00	1,303.12	0.00
PUBLIC SAFETY	121,688.12	245.75	116,279.00	2,717.37	2,446.00
SOCIAL SERVICES	6,813.10	1,093.79	0.00	5,719.31	0.00
CORRECTIONS	7,507.72	451.71	0.00	7,056.01	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	299,480.00	7,628.00	235,846.00	52,300.00	3,706.00

© 2005 MAXIMUS, INC.

DRAFT

STATE OF MISSOURI

BOARD OF PUBLIC BUILDINGS I

NATURE AND EXTENT OF SERVICES

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

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

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BOARD OF PUBLIC BUILDINGS I

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,044,216.00			13,044,216.00
EQUIPMENT USE	98,388.00		98,388.00	
INFORMATION SERVICES		8,902.12	8,902.12	
ACCOUNTING		4,434.70	4,434.70	
PURCHASING		8,979.83	8,979.83	
TREASURER		108.83	108.83	
Total Allocated Additions:	98,388.00	22,425.48	120,813.48	120,813.48
Equipment Purchases	(95,361.00)			
Building Depreciation	(2,790,859.00)			
Equipment Depreciation	(234,411.00)			
Land Improvement Depreciation	(122,510.00)			
Other Income	(313,173.00)			
Admin. Interest	(384.00)			
Total Departmental Cost Adjustments:	(3,556,698.00)			(3,556,698.00)
Total To Be Allocated:	9,585,906.00	22,425.48		9,608,331.48

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS I

	Total	General & Admin	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT
Wages & Benefits					
Salaries & Wages	3,186,571.00	0.00	495,331.00	371,340.00	617,852.00
Fringe Benefits	1,174,886.00	0.00	189,909.00	124,239.00	217,105.00
Other Expense & Cost					
Departmental Expenditures	8,682,759.00	0.00	1,300,708.00	797,779.00	1,661,785.00
Departmental Totals					
Total Expenditures	13,044,216.00	0.00	1,985,948.00	1,293,358.00	2,496,742.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Equipment Purchases	(95,361.00)	0.00	(27,795.00)	(6,241.00)	(16,610.00)
Building Depreciation	(2,790,859.00)	0.00	(314,499.00)	(259,120.00)	(699,736.00)
Equipment Depreciation	(234,411.00)	0.00	(30,541.00)	(12,158.00)	(7,876.00)
Land Improvement Depreciation	(122,510.00)	0.00	(24,677.00)	0.00	0.00
Other Income	(313,173.00)	0.00	(142,093.00)	(66,487.00)	(22,121.00)
Admin. Interest	(384.00)	0.00	0.00	0.00	0.00
Functional Cost	9,487,518.00	0.00	1,446,343.00	949,352.00	1,750,399.00
Allocation Step 1					
Inbound- All Others	98,388.00	98,388.00	0.00	0.00	0.00
Reallocate Admin Costs		(98,388.00)	14,998.96	9,845.00	18,152.09
1st Allocation	9,585,906.00	0.00	1,461,341.96	959,197.00	1,768,551.09
Allocation Step 2					
Inbound- All Others	22,425.48	22,425.48	0.00	0.00	0.00
Reallocate Admin Costs		(22,425.48)	3,418.70	2,243.96	4,137.39
2nd Allocation	22,425.48	0.00	3,418.70	2,243.96	4,137.39
Total For 13 BOARD OF PUBLIC					
Total Allocated	9,608,331.48	0.00	1,464,760.66	961,440.96	1,772,688.48

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BOARD OF PUBLIC BUILDINGS I

	TRUMAN	MIDTOWN
Wages & Benefits		
Salaries & Wages	1,192,953.00	509,095.00
Fringe Benefits	466,286.00	177,347.00
Other Expense & Cost		
Departmental Expenditures	4,412,530.00	509,957.00
Departmental Totals		
Total Expenditures	6,071,769.00	1,196,399.00
Deductions		
Total Deductions	0.00	0.00
Cost Adjustments		
Equipment Purchases	(34,263.00)	(10,452.00)
Building Depreciation	(1,360,878.00)	(156,626.00)
Equipment Depreciation	(181,192.00)	(2,644.00)
Land Improvement Depreciation	(95,312.00)	(2,521.00)
Other Income	(72,448.00)	(10,024.00)
Admin. Interest	(384.00)	0.00
Functional Cost	4,327,292.00	1,014,132.00
Allocation Step 1		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	44,875.16	10,516.79
1st Allocation	4,372,167.16	1,024,648.79
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	10,228.35	2,397.08
2nd Allocation	10,228.35	2,397.08
Total For 13 BOARD OF PUBLIC		
Total Allocated	4,382,395.51	1,027,045.87

© MAXI INC.

State of Missouri
Statewide Cost Allocation Plan
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 MANAGEMENT	2,045	1.5293	22,348.86		22,348.86	52.28	22,401.14
TREASURER	385	0.2879	4,207.48		4,207.48	9.84	4,217.32
SECRETARY OF STATE	1,031	0.7710	11,267.33		11,267.33	26.36	11,293.69
REVENUE	17,235	12.8891	188,353.32		188,353.32	440.64	188,793.96
GOVERNOR	2,401	1.7956	26,239.42		26,239.42	61.39	26,300.81
LT. GOVERNOR	639	0.4779	6,983.33		6,983.33	16.34	6,999.67
AUDITOR	1,911	1.4291	20,884.43		20,884.43	48.86	20,933.29
INSURANCE	1,220	0.9124	13,332.82		13,332.82	31.19	13,364.01
ECONOMIC DEVELOPMENT	1,231	0.9206	13,453.03		13,453.03	31.47	13,484.50
EDUCATION	2,442	1.8262	26,687.48		26,687.48	62.43	26,749.91
HEALTH	8,804	6.5840	96,214.83		96,214.83	225.09	96,439.92
PUBLIC SAFETY	4,450	3.3279	48,631.98		48,631.98	113.77	48,745.75
SOCIAL SERVICES	89,339	66.8115	976,344.45		976,344.45	2,284.08	978,628.53
ALL OTHER	585	0.4375	6,393.20		6,393.20	14.96	6,408.16
SubTotal	133,718	100.0000	1,461,341.96		1,461,341.96	3,418.70	1,464,760.66
TOTAL	133,718	100.0000	1,461,341.96		1,461,341.96	3,418.70	1,464,760.66

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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 MANAGEMENT	5,309	6.4786	62,142.33		62,142.33	145.38	62,287.71
SECRETARY OF STATE	1,407	1.7170	16,469.06		16,469.06	38.53	16,507.59
REVENUE	13,210	16.1202	154,624.23		154,624.23	361.73	154,985.96
GOVERNOR	493	0.6016	5,770.61		5,770.61	13.50	5,784.11
AUDITOR	2,108	2.5724	24,674.33		24,674.33	57.72	24,732.05
ATTORNEY GENERAL	4,552	5.5548	53,281.57		53,281.57	124.65	53,406.22
ECONOMIC DEVELOPMENT	697	0.8506	8,158.45		8,158.45	19.09	8,177.54
HEALTH	6,340	7.7367	74,210.27		74,210.27	173.61	74,383.88
PUBLIC SAFETY	3,343	4.0795	39,130.12		39,130.12	91.54	39,221.66
SOCIAL SERVICES	44,488	54.2886	520,736.03		520,736.03	1,218.21	521,954.24
SubTotal	81,947	100.0000	959,197.00		959,197.00	2,243.96	961,440.96
TOTAL	81,947	100.0000	959,197.00		959,197.00	2,243.96	961,440.96

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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 MANAGEMENT	1,306	0.9073	16,046.79		16,046.79	37.54	16,084.33
TREASURER	463	0.3217	5,688.88		5,688.88	13.31	5,702.19
SECRETARY OF STATE	1,420	0.9865	17,447.52		17,447.52	40.82	17,488.34
REVENUE	1,123	0.7802	13,798.27		13,798.27	32.28	13,830.55
JUDICIARY	27,990	19.4460	343,912.59		343,912.59	804.56	344,717.15
GOVERNOR	2,615	1.8168	32,130.45		32,130.45	75.17	32,205.62
LT. GOVERNOR	1,109	0.7705	13,626.26		13,626.26	31.88	13,658.14
ATTORNEY GENERAL	9,971	6.9273	122,513.48		122,513.48	286.61	122,800.09
INSURANCE	1,276	0.8865	15,678.19		15,678.19	36.68	15,714.87
ECONOMIC DEVELOPMENT	3,676	2.5539	45,166.94		45,166.94	105.66	45,272.60
HEALTH	15,513	10.7776	190,607.93		190,607.93	445.91	191,053.84
LABOR	12,176	8.4593	149,606.26		149,606.26	349.99	149,956.25
PUBLIC SAFETY	2,836	1.9703	34,845.87		34,845.87	81.52	34,927.39
SOCIAL SERVICES	50,824	35.3099	624,473.49		624,473.49	1,460.90	625,934.39
CORRECTIONS	11,639	8.0862	143,008.17		143,008.17	334.56	143,342.73
SubTotal	143,937	100.0000	1,768,551.09		1,768,551.09	4,137.39	1,772,688.48
TOTAL	143,937	100.0000	1,768,551.09		1,768,551.09	4,137.39	1,772,688.48

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	15,851	3.0581	133,706.91		133,706.91	312.80	134,019.71
INFORMATION SERVICES	49,111	9.4750	414,262.75		414,262.75	969.14	415,231.89
ACCOUNTING	14,831	2.8613	125,102.96		125,102.96	292.67	125,395.63
FACILITIES MANAGEMENT	12,571	2.4253	106,039.31		106,039.31	248.07	106,287.38
DESIGN AND CONSTRUCTION	20,183	3.8939	170,248.34		170,248.34	398.28	170,646.62
PERSONNEL	19,131	3.6909	161,374.46		161,374.46	377.52	161,751.98
PURCHASING	11,575	2.2332	97,637.84		97,637.84	228.42	97,866.26
GENERAL SERVICES	12,790	2.4676	107,886.63		107,886.63	252.39	108,139.02
TREASURER	18,027	3.4780	152,061.96		152,061.96	355.74	152,417.70
SECURITY	3,161	0.6099	26,663.79		26,663.79	62.38	26,726.17
REVENUE	193,279	37.2895	1,630,353.46		1,630,353.46	3,814.08	1,634,167.54
GOVERNOR	1,549	0.2988	13,066.18		13,066.18	30.57	13,096.75
AUDITOR	14,211	2.7417	119,873.11		119,873.11	280.43	120,153.54
INSURANCE	36,221	6.9881	305,532.59		305,532.59	714.77	306,247.36
ECONOMIC DEVELOPMENT	61,441	11.8538	518,269.18		518,269.18	1,212.45	519,481.63
HIGHWAYS	10,442	2.0146	88,080.72		88,080.72	206.06	88,286.78
PUBLIC SAFETY	17,934	3.4600	151,277.46		151,277.46	353.90	151,631.36
ALL OTHER	6,014	1.1603	50,729.51		50,729.51	118.68	50,848.19
SubTotal	518,322	100.0000	4,372,167.16		4,372,167.16	10,228.35	4,382,395.51
TOTAL	518,322	100.0000	4,372,167.16		4,372,167.16	10,228.35	4,382,395.51

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
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
FACILITIES MANAGEMENT	1,920	2.0633	21,141.99		21,141.99	49.46	21,191.45
SOCIAL SERVICES	91,133	97.9367	1,003,506.80		1,003,506.80	2,347.62	1,005,854.42
SubTotal	93,053	100.0000	1,024,648.79		1,024,648.79	2,397.08	1,027,045.87
TOTAL	93,053	100.0000	1,024,648.79		1,024,648.79	2,397.08	1,027,045.87

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BOARD OF PUBLIC BUILDINGS I

Receiving Department	Total	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT	TRUMAN	MIDTOWN
COMM. OF ADMIN.	134,019.71	0.00	0.00	0.00	134,019.71	0.00
INFORMATION SERVICES	415,231.89	0.00	0.00	0.00	415,231.89	0.00
ACCOUNTING	125,395.63	0.00	0.00	0.00	125,395.63	0.00
FACILITIES MANAGEMENT	228,252.01	22,401.14	62,287.71	16,084.33	106,287.38	21,191.45
DESIGN AND CONSTRUCTION	170,646.62	0.00	0.00	0.00	170,646.62	0.00
PERSONNEL	161,751.98	0.00	0.00	0.00	161,751.98	0.00
PURCHASING	97,866.26	0.00	0.00	0.00	97,866.26	0.00
GENERAL SERVICES	108,139.02	0.00	0.00	0.00	108,139.02	0.00
TREASURER	162,337.21	4,217.32	0.00	5,702.19	152,417.70	0.00
SECRETARY OF STATE	45,289.62	11,293.69	16,507.59	17,488.34	0.00	0.00
SECURITY	26,726.17	0.00	0.00	0.00	26,726.17	0.00
REVENUE	1,991,778.01	188,793.96	154,985.96	13,830.55	1,634,167.54	0.00
JUDICIARY	344,717.15	0.00	0.00	344,717.15	0.00	0.00
GOVERNOR	77,387.29	26,300.81	5,784.11	32,205.62	13,096.75	0.00
LT. GOVERNOR	20,657.81	6,999.67	0.00	13,658.14	0.00	0.00
AUDITOR	165,818.88	20,933.29	24,732.05	0.00	120,153.54	0.00
ATTORNEY GENERAL	176,206.31	0.00	53,406.22	122,800.09	0.00	0.00
INSURANCE	335,326.24	13,364.01	0.00	15,714.87	306,247.36	0.00
ECONOMIC DEVELOPMENT	586,416.27	13,484.50	8,177.54	45,272.60	519,481.63	0.00
EDUCATION	26,749.91	26,749.91	0.00	0.00	0.00	0.00
HEALTH	361,877.64	96,439.92	74,383.88	191,053.84	0.00	0.00
HIGHWAYS	88,286.78	0.00	0.00	0.00	88,286.78	0.00
LABOR	149,956.25	0.00	0.00	149,956.25	0.00	0.00
PUBLIC SAFETY	274,526.16	48,745.75	39,221.66	34,927.39	151,631.36	0.00
SOCIAL SERVICES	3,132,371.58	978,628.53	521,954.24	625,934.39	0.00	1,005,854.42
CORRECTIONS	143,342.73	0.00	0.00	143,342.73	0.00	0.00
ALL OTHER	57,256.35	6,408.16	0.00	0.00	50,848.19	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	9,608,331.48	1,464,760.66	961,440.96	1,772,688.48	4,382,395.51	1,027,045.87

© MAX , INC.

STATE OF MISSOURI

BOARD OF PUBLIC BUILDINGS II

NATURE AND EXTENT OF SERVICES

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

St. Joseph Office Building
Kirkpatrick Information Center
Mill Creek Building

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

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BOARD OF PUBLIC BUILDINGS II

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,822,072.00			2,822,072.00
EQUIPMENT USE	10,217.00		10,217.00	
INFORMATION SERVICES		2,659.04	2,659.04	
ACCOUNTING		1,349.73	1,349.73	
PURCHASING		2,106.83	2,106.83	
TREASURER		32.51	32.51	
Total Allocated Additions:	10,217.00	6,148.11	16,365.11	16,365.11
Equipment Purchases	(15,295.00)			
Building Depreciation	(692,233.00)			
Equipment Depreciation	(13,199.00)			
Land Improvement Depreciation	(17,678.00)			
Other Income	(81,381.00)			
Admin. Interest	(287.00)			
Total Departmental Cost Adjustments:	(820,073.00)			(820,073.00)
Total To Be Allocated:	2,012,216.00	6,148.11		2,018,364.11

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	643,116.00	0.00	143,679.00	403,176.00	96,261.00
Fringe Benefits	281,185.00	0.00	69,065.00	179,291.00	32,829.00
Other Expense & Cost					
Departmental Expenditures	1,897,771.00	0.00	362,183.00	1,017,188.00	518,400.00
Departmental Totals					
Total Expenditures	2,822,072.00	0.00	574,927.00	1,599,655.00	647,490.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Equipment Purchases	(15,295.00)	0.00	(6,965.00)	(2,391.00)	(5,939.00)
Building Depreciation	(692,233.00)	0.00	(52,129.00)	(444,828.00)	(195,276.00)
Equipment Depreciation	(13,199.00)	0.00	(8,319.00)	(84.00)	(4,796.00)
Land Improvement Depreciation	(17,678.00)	0.00	0.00	(16,498.00)	(1,180.00)
Other Income	(81,381.00)	0.00	(27,864.00)	(31,622.00)	(21,895.00)
Admin. Interest	(287.00)	0.00	(29.00)	(258.00)	0.00
Functional Cost	2,001,999.00	0.00	479,621.00	1,103,974.00	418,404.00
Allocation Step 1					
Inbound- All Others	10,217.00	10,217.00	0.00	0.00	0.00
Reallocate Admin Costs		(10,217.00)	2,447.70	5,634.02	2,135.28
1st Allocation	2,012,216.00	0.00	482,068.70	1,109,608.02	420,539.28
Allocation Step 2					
Inbound- All Others	6,148.11	6,148.11	0.00	0.00	0.00
Reallocate Admin Costs		(6,148.11)	1,472.91	3,390.29	1,284.91
2nd Allocation	6,148.11	0.00	1,472.91	3,390.29	1,284.91
Total For 14 BOARD OF PUBLIC					
Total Allocated	2,018,364.11	0.00	483,541.61	1,112,998.31	421,824.19

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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 MANAGEMENT	1,855	5.5069	26,547.05		26,547.05	81.11	26,628.16
REVENUE	5,797	17.2094	82,961.32		82,961.32	253.48	83,214.80
EDUCATION	3,143	9.3306	44,979.72		44,979.72	137.43	45,117.15
HEALTH	2,680	7.9561	38,353.69		38,353.69	117.19	38,470.88
LABOR	1,848	5.4861	26,446.87		26,446.87	80.81	26,527.68
PUBLIC SAFETY	1,580	4.6905	22,611.50		22,611.50	69.09	22,680.59
SOCIAL SERVICES	16,782	49.8204	240,168.55		240,168.55	733.80	240,902.35
SubTotal	33,685	100.0000	482,068.70		482,068.70	1,472.91	483,541.61
TOTAL	33,685	100.0000	482,068.70		482,068.70	1,472.91	483,541.61

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri
Statewide Cost Allocation Plan
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 MANAGEMENT	595	0.4476	4,966.92		4,966.92	15.18	4,982.10
SECRETARY OF STATE	132,328	99.5524	1,104,641.10		1,104,641.10	3,375.11	1,108,016.21
SubTotal	132,923	100.0000	1,109,608.02		1,109,608.02	3,390.29	1,112,998.31
TOTAL	132,923	100.0000	1,109,608.02		1,109,608.02	3,390.29	1,112,998.31

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	420,539.28		420,539.28	1,284.91	421,824.19
SubTotal	100	100.0000	420,539.28		420,539.28	1,284.91	421,824.19
TOTAL	100	100.0000	420,539.28		420,539.28	1,284.91	421,824.19

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

© MAXI INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BOARD OF PUBLIC BUILDINGS II

Receiving Department	Total	ST JOSEPH	KIRKPATRICK INFO	MILL CREEK
FACILITIES MANAGEMENT	31,610.26	26,628.16	4,982.10	0.00
SECRETARY OF STATE	1,108,016.21	0.00	1,108,016.21	0.00
REVENUE	83,214.80	83,214.80	0.00	0.00
EDUCATION	45,117.15	45,117.15	0.00	0.00
HEALTH	38,470.88	38,470.88	0.00	0.00
LABOR	26,527.68	26,527.68	0.00	0.00
PUBLIC SAFETY	22,680.59	22,680.59	0.00	0.00
SOCIAL SERVICES	240,902.35	240,902.35	0.00	0.00
ALL OTHER	421,824.19	0.00	0.00	421,824.19
Direct Billed	0.00	0.00	0.00	0.00
Total	2,018,364.11	483,541.61	1,112,998.31	421,824.19

© 2005 MAXIMUS, INC.

DRAFT

STATE OF MISSOURI

COMMISSIONER OF ADMINISTRATION

NATURE AND EXTENT OF SERVICES

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

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

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

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

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

For purposes of the carry forward allocation, Office Automation costs are being reported in the Information Services section. This is where these costs appeared in FY 2001.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department COMM. OF ADMIN.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,346,739.00			3,346,739.00
BUILDING USE I	65,330.72		65,330.72	
BUILDING USE II	2,241.30		2,241.30	
EQUIPMENT USE	46,700.59		46,700.59	
RETIREMENT/GROUP INSURANCE	605,526.96		605,526.96	
OASDHI	190,899.98		190,899.98	
WORKER'S COMPENSATION	126,397.58		126,397.58	
UNEMPLOYMENT COMPENSATION	18,120.00		18,120.00	
INSURANCE	660.78		660.78	
BOARD OF PUBLIC BUILDINGS I	133,706.91	312.80	134,019.71	
COMM. OF ADMIN.		200,406.12	200,406.12	
INFORMATION SERVICES		432,599.15	432,599.15	
BUDGET AND PLANNING		285,874.66	285,874.66	
ACCOUNTING		2,816.22	2,816.22	
FACILITIES MANAGEMENT		33,067.78	33,067.78	
PERSONNEL		100,068.48	100,068.48	
PURCHASING		2,992.58	2,992.58	
GENERAL SERVICES		20,809.50	20,809.50	
TREASURER		68.77	68.77	
SECRETARY OF STATE		578,564.55	578,564.55	
SECURITY		19,168.12	19,168.12	
REVENUE		5,838.56	5,838.56	
Total Allocated Additions:	1,189,584.82	1,682,587.29	2,872,172.11	2,872,172.11
GR Cost Reimbursement	(17,737.00)			
Total Departmental Cost Adjustments:	(17,737.00)			(17,737.00)
Total To Be Allocated:	4,518,586.82	1,682,587.29		6,201,174.11

All Monetary Values Are $ Dollars

© MAXI INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department COMM. OF ADMIN.

	Total	General & Admin	DEPARTMENTAL	SECTION II	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	2,339,270.00	0.00	2,002,778.00	187,488.00	149,004.00
Other Expense & Cost					
Departmental Expenditures	1,007,469.00	0.00	304,877.00	679,910.00	22,682.00
Departmental Totals					
Total Expenditures	3,346,739.00	0.00	2,307,655.00	867,398.00	171,686.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
GR Cost Reimbursement	(17,737.00)	0.00	(15,186.00)	(1,421.00)	(1,130.00)
Functional Cost	3,329,002.00	0.00	2,292,469.00	865,977.00	170,556.00
Allocation Step 1					
Inbound- All Others	1,189,584.82	1,189,584.82	0.00	0.00	0.00
Reallocate Admin Costs		(1,189,584.82)	819,190.93	309,447.89	60,946.00
1st Allocation	4,518,586.82	0.00	3,111,659.93	1,175,424.89	231,502.00
Allocation Step 2					
Inbound- All Others	1,682,587.29	1,682,587.29	0.00	0.00	0.00
Reallocate Admin Costs		(1,682,587.29)	1,158,690.19	437,693.11	86,203.99
2nd Allocation	1,682,587.29	0.00	1,158,690.19	437,693.11	86,203.99
Total For 15 COMM. OF ADMIN.					
Total Allocated	6,201,174.11	0.00	4,270,350.12	1,613,118.00	317,705.99

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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.	579	6.4405	200,406.12		200,406.12		200,406.12
INFORMATION SERVICES	1,535	17.0745	531,301.21		531,301.21	211,459.93	742,761.14
BUDGET AND PLANNING	292	3.2481	101,068.36		101,068.36	40,225.60	141,293.96
ACCOUNTING	512	5.6952	177,215.79		177,215.79	70,532.57	247,748.36
FACILITIES MANAGEMENT	2,398	26.6741	830,006.80		830,006.80	330,345.85	1,160,352.65
DESIGN AND CONSTRUCTION	917	10.2002	317,396.22		317,396.22	126,324.92	443,721.14
PERSONNEL	816	9.0768	282,437.65		282,437.65	112,411.27	394,848.92
PURCHASING	555	6.1735	192,099.13		192,099.13	76,456.20	268,555.33
GENERAL SERVICES	899	10.0000	311,165.99		311,165.99	123,845.26	435,011.25
ALL OTHER	487	5.4171	168,562.66		168,562.66	67,088.59	235,651.25
SubTotal	8,990	100.0000	3,111,659.93		3,111,659.93	1,158,690.19	4,270,350.12
TOTAL	8,990	100.0000	3,111,659.93		3,111,659.93	1,158,690.19	4,270,350.12

Allocation Basis: Average Number of OA Employees, FY 2003

Allocation Source: HR Query "Number of OA Employees"

© MAX INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

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	1,175,424.89		1,175,424.89	437,693.11	1,613,118.00
SubTotal	100	100.0000	1,175,424.89		1,175,424.89	437,693.11	1,613,118.00
TOTAL	100	100.0000	1,175,424.89		1,175,424.89	437,693.11	1,613,118.00

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	231,502.00		231,502.00	86,203.99	317,705.99
SubTotal	100	100.0000	231,502.00		231,502.00	86,203.99	317,705.99
TOTAL	100	100.0000	231,502.00		231,502.00	86,203.99	317,705.99

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© ____ MAXI..., INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department COMM. OF ADMIN.

Receiving Department	Total	DEPARTMENTAL	SECTION II	GENERAL GOV'T
COMM. OF ADMIN.	200,406.12	200,406.12	0.00	0.00
INFORMATION SERVICES	742,761.14	742,761.14	0.00	0.00
BUDGET AND PLANNING	141,293.96	141,293.96	0.00	0.00
ACCOUNTING	247,748.36	247,748.36	0.00	0.00
FACILITIES MANAGEMENT	1,160,352.65	1,160,352.65	0.00	0.00
DESIGN AND CONSTRUCTION	443,721.14	443,721.14	0.00	0.00
PERSONNEL	394,848.92	394,848.92	0.00	0.00
PURCHASING	268,555.33	268,555.33	0.00	0.00
GENERAL SERVICES	435,011.25	435,011.25	0.00	0.00
ALL OTHER	2,166,475.24	235,651.25	1,613,118.00	317,705.99
Direct Billed	0.00	0.00	0.00	0.00
Total	6,201,174.11	4,270,350.12	1,613,118.00	317,705.99

© 2005 MAXIMUS, INC.

DRAFT

STATE OF MISSOURI

INFORMATION SERVICES

NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. Most of the expenses of these services are included in the Section II sub-pool. The general and administration costs are allocated to each sub-pool based on 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.

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

Office Automation. Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each division based on the number of workstations located there in FY 2003. For purposes of the carry forward allocation, Office Automation will remain in the Information Services section, since that is where the costs appeared in FY 2001.

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department INFORMATION SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	68,673,235.00			68,673,235.00
BUILDING USE I	186,569.15		186,569.15	
BUILDING USE II	5,402.96		5,402.96	
EQUIPMENT USE	144,967.41		144,967.41	
RETIREMENT/GROUP INSURANCE	647,331.95		647,331.95	
OASDHI	165,807.03		165,807.03	
BOARD OF PUBLIC BUILDINGS I	414,262.75	969.14	415,231.89	
COMM. OF ADMIN.	531,301.21	211,459.93	742,761.14	
INFORMATION SERVICES		2,007,617.11	2,007,617.11	
ACCOUNTING		16,493.37	16,493.37	
FACILITIES MANAGEMENT		36,272.71	36,272.71	
PURCHASING		67,685.69	67,685.69	
GENERAL SERVICES		4,562.02	4,562.02	
TREASURER		390.89	390.89	
SECURITY		65,719.29	65,719.29	
Total Allocated Additions:	2,095,642.46	2,411,170.15	4,506,812.61	4,506,812.61
Capital Outlay - Departmental	(2,232,361.00)			
Captial Outlay - G & A	(201,915.00)			
SAM II Cost to be Capitalized	(558,091.00)			
GR Cost Reimbursement	(149,248.00)			
Total Departmental Cost Adjustments:	(3,141,615.00)			(3,141,615.00)
Total To Be Allocated:	67,627,262.46	2,411,170.15		70,038,432.61

© MAX. INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SERVICES

	Total	General & Admin	SYSTEM DEVELOPMENT	SYSTEM DEVELOP. SAM II	OFFICE AUTOMATION
Wages & Benefits					
Salaries & Wages	6,807,575.00	0.00	1,650,607.00	19,031.00	384,468.00
Other Expense & Cost					
Departmental Expenditures	52,711,518.00	0.00	501,857.00	582,460.00	177,761.00
General and Administrative	3,154,142.00	0.00	764,772.00	8,818.00	178,135.00
Depreciation on SAM II	6,000,000.00	0.00	0.00	6,000,000.00	0.00
Departmental Totals					
Total Expenditures	68,673,235.00	0.00	2,917,236.00	6,610,309.00	740,364.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay - Departmental	(2,232,361.00)	0.00	(47,445.00)	(51,236.00)	(22,097.00)
Captial Outlay - G & A	(201,915.00)	0.00	(48,958.00)	(564.00)	(11,403.00)
SAM II Cost to be Capitalized	(558,091.00)	0.00	0.00	(558,091.00)	0.00
GR Cost Reimbursement	(149,248.00)	0.00	(36,187.00)	(418.00)	(8,429.00)
Functional Cost	65,531,620.00	0.00	2,784,646.00	6,000,000.00	698,435.00
Allocation Step 1					
Inbound- All Others	2,095,642.46	2,095,642.46	0.00	0.00	0.00
Reallocate Admin Costs		(2,095,642.46)	89,050.14	191,874.93	22,335.36
1st Allocation	67,627,262.46	0.00	2,873,696.14	6,191,874.93	720,770.36
Allocation Step 2					
Inbound- All Others	2,411,170.15	2,411,170.15	0.00	0.00	0.00
Reallocate Admin Costs		(2,411,170.15)	102,457.85	220,764.33	25,698.25
2nd Allocation	2,411,170.15	0.00	102,457.85	220,764.33	25,698.25
Total For 16 INFORMATION					
Total Allocated	70,038,432.61	0.00	2,976,153.99	6,412,639.26	746,468.61

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SERVICES

	SECTION II	OTHER
Wages & Benefits		
Salaries & Wages	4,646,565.00	106,904.00
Other Expense & Cost		
Departmental Expenditures	51,449,440.00	0.00
General and Administrative	2,152,885.00	49,532.00
Depreciation on SAM II	0.00	0.00
Departmental Totals		
Total Expenditures	58,248,890.00	156,436.00
Deductions		
Total Deductions	0.00	0.00
Cost Adjustments		
Capital Outlay - Departmental	(2,111,583.00)	0.00
Captial Outlay - G & A	(137,819.00)	(3,171.00)
SAM II Cost to be Capitalized	0.00	0.00
GR Cost Reimbursement	(101,870.00)	(2,344.00)
Functional Cost	55,897,618.00	150,921.00
Allocation Step 1		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	1,787,555.77	4,826.26
1st Allocation	57,685,173.77	155,747.26
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	2,056,696.80	5,552.92
2nd Allocation	2,056,696.80	5,552.92
Total For 16 INFORMATION		
Total Allocated	59,741,870.57	161,300.18

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION 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.	7,152	13.3336	383,166.63		383,166.63		383,166.63
INFORMATION SERVICES	34,040	63.4612	1,823,684.56		1,823,684.56		1,823,684.56
BUDGET AND PLANNING	5	0.0093	267.89		267.89	41.16	309.05
ACCOUNTING	636	1.1857	34,073.53		34,073.53	5,235.25	39,308.78
FACILITIES MANAGEMENT	785	1.4635	42,056.17		42,056.17	6,461.75	48,517.92
DESIGN AND CONSTRUCTION	102	0.1902	5,464.62		5,464.62	839.62	6,304.24
PERSONNEL	2,417	4.5061	129,490.18		129,490.18	19,895.61	149,385.79
PURCHASING	2,547	4.7484	136,454.90		136,454.90	20,965.71	157,420.61
GENERAL SERVICES	4,963	9.2526	265,891.49		265,891.49	40,853.07	306,744.56
ALL OTHER	992	1.8494	53,146.17		53,146.17	8,165.68	61,311.85
SubTotal	53,639	100.0000	2,873,696.14		2,873,696.14	102,457.85	2,976,153.99
TOTAL	53,639	100.0000	2,873,696.14		2,873,696.14	102,457.85	2,976,153.99

Allocation Basis: System Development Hours for FY 2003

Allocation Source: Systems and Programming Project Summary

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - SYSTEM DEVELOP. SAM II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	6,150	0.1438	8,902.12		8,902.12		8,902.12
BOARD OF PUBLIC BUILDINGS II	1,837	0.0429	2,659.04		2,659.04		2,659.04
COMM. OF ADMIN.	3,886	0.0908	5,625.01		5,625.01		5,625.01
INFORMATION SERVICES	22,090	0.5164	31,975.28		31,975.28		31,975.28
BUDGET AND PLANNING	1,085	0.0254	1,570.51		1,570.51	56.44	1,626.95
ACCOUNTING	2,060	0.0482	2,981.82		2,981.82	107.17	3,088.99
FACILITIES MANAGEMENT	10,377	0.2426	15,020.68		15,020.68	539.83	15,560.51
DESIGN AND CONSTRUCTION	4,588	0.1073	6,641.16		6,641.16	238.68	6,879.84
PERSONNEL	2,476	0.0579	3,583.98		3,583.98	128.81	3,712.79
PURCHASING	3,064	0.0716	4,435.12		4,435.12	159.40	4,594.52
GENERAL SERVICES	48,303	1.1292	69,918.53		69,918.53	2,512.82	72,431.35
TREASURER	20,559	0.4806	29,759.14		29,759.14	1,069.52	30,828.66
SECRETARY OF STATE	19,897	0.4651	28,800.89		28,800.89	1,035.08	29,835.97
SECURITY	1,050	0.0245	1,519.86		1,519.86	54.62	1,574.48
REVENUE	180,785	4.2263	261,686.16		261,686.16	9,404.80	271,090.96
LEGISLATURE	26,942	0.6298	38,998.53		38,998.53	1,401.58	40,400.11
JUDICIARY	115,476	2.6995	167,151.40		167,151.40	6,007.29	173,158.69
GOVERNOR	1,866	0.0436	2,701.02		2,701.02	97.07	2,798.09
LT. GOVERNOR	389	0.0091	563.09		563.09	20.24	583.33
AUDITOR	5,602	0.1310	8,108.88		8,108.88	291.43	8,400.31
ATTORNEY GENERAL	18,268	0.4271	26,442.90		26,442.90	950.34	27,393.24
AGRICULTURE	35,266	0.8244	51,047.49		51,047.49	1,834.61	52,882.10
INSURANCE	11,719	0.2740	16,963.26		16,963.26	609.65	17,572.91
CONSERVATION	141,434	3.3064	204,725.61		204,725.61	7,357.68	212,083.29
ECONOMIC DEVELOPMENT	81,746	1.9110	118,327.29		118,327.29	4,252.59	122,579.88
EDUCATION	617,041	14.4248	893,166.38		893,166.38	32,099.70	925,266.08
HIGHER EDUCATION	9,747	0.2279	14,108.81		14,108.81	507.06	14,615.87
HEALTH	310,246	7.2527	449,080.84		449,080.84	16,139.61	465,220.45
HIGHWAYS	820,432	19.1797	1,187,574.83		1,187,574.83	42,680.49	1,230,255.32
LABOR	79,420	1.8566	114,960.39		114,960.39	4,131.59	119,091.98
MENTAL HEALTH	330,324	7.7221	478,143.76		478,143.76	17,184.11	495,327.87
NATURAL RESOURCES	217,312	5.0802	314,558.95		314,558.95	11,305.00	325,863.95

© MAX . . , INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - SYSTEM DEVELOP. SAM II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	191,717	4.4818	277,510.24		277,510.24	9,973.50	287,483.74
SOCIAL SERVICES	500,326	11.6963	724,221.51		724,221.51	26,027.96	750,249.47
CORRECTIONS	430,750	10.0698	623,510.29		623,510.29	22,408.47	645,918.76
ALL OTHER	3,406	0.0796	4,930.16		4,930.16	177.19	5,107.35
SubTotal	4,277,636	100.0000	6,191,874.93		6,191,874.93	220,764.33	6,412,639.26
TOTAL	4,277,636	100.0000	6,191,874.93		6,191,874.93	220,764.33	6,412,639.26

Allocation Basis: Number of PV Documents by Agency and Number of Paychecks, FY 2003

Allocation Source: Access Queries from SAMII Data Warehouse-Financial and HR

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION 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.	64	6.0779	43,807.51		43,807.51		43,807.51
INFORMATION SERVICES	222	21.0826	151,957.27		151,957.27		151,957.27
BUDGET AND PLANNING	31	2.9440	21,219.26		21,219.26	1,038.65	22,257.91
ACCOUNTING	60	5.6980	41,069.54		41,069.54	2,010.29	43,079.83
FACILITIES MANAGEMENT	154	14.6249	105,411.81		105,411.81	5,159.75	110,571.56
DESIGN AND CONSTRUCTION	141	13.3903	96,513.41		96,513.41	4,724.19	101,237.60
PERSONNEL	90	8.5470	61,604.31		61,604.31	3,015.44	64,619.75
PURCHASING	68	6.4577	46,545.48		46,545.48	2,278.33	48,823.81
GENERAL SERVICES	124	11.7759	84,877.04		84,877.04	4,154.61	89,031.65
GOVERNOR	53	5.0332	36,278.09		36,278.09	1,775.76	38,053.85
LT. GOVERNOR	16	1.5195	10,951.87		10,951.87	536.08	11,487.95
ALL OTHER	30	2.8490	20,534.77		20,534.77	1,005.15	21,539.92
SubTotal	1,053	100.0000	720,770.36		720,770.36	25,698.25	746,468.61
TOTAL	1,053	100.0000	720,770.36		720,770.36	25,698.25	746,468.61

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

© ____ MAX_____, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION 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	57,685,173.77		57,685,173.77	2,056,696.80	59,741,870.57
SubTotal	100	100.0000	57,685,173.77		57,685,173.77	2,056,696.80	59,741,870.57
TOTAL	100	100.0000	57,685,173.77		57,685,173.77	2,056,696.80	59,741,870.57

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION 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	155,747.26		155,747.26	5,552.92	161,300.18
SubTotal	100	100.0000	155,747.26		155,747.26	5,552.92	161,300.18
TOTAL	100	100.0000	155,747.26		155,747.26	5,552.92	161,300.18

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INFORMATION SERVICES

Receiving Department	Total	SYSTEM DEVELOPMENT	SYSTEM DEVELOP. SAM II	OFFICE AUTOMATION	SECTION II	OTHER
BOARD OF PUBLIC BUILDINGS I	8,902.12	0.00	8,902.12	0.00	0.00	0.00
BOARD OF PUBLIC BUILDINGS II	2,659.04	0.00	2,659.04	0.00	0.00	0.00
COMM. OF ADMIN.	432,599.15	383,166.63	5,625.01	43,807.51	0.00	0.00
INFORMATION SERVICES	2,007,617.11	1,823,684.56	31,975.28	151,957.27	0.00	0.00
BUDGET AND PLANNING	24,193.91	309.05	1,626.95	22,257.91	0.00	0.00
ACCOUNTING	85,477.60	39,308.78	3,088.99	43,079.83	0.00	0.00
FACILITIES MANAGEMENT	174,649.99	48,517.92	15,560.51	110,571.56	0.00	0.00
DESIGN AND CONSTRUCTION	114,421.68	6,304.24	6,879.84	101,237.60	0.00	0.00
PERSONNEL	217,718.33	149,385.79	3,712.79	64,619.75	0.00	0.00
PURCHASING	210,838.94	157,420.61	4,594.52	48,823.81	0.00	0.00
GENERAL SERVICES	468,207.56	306,744.56	72,431.35	89,031.65	0.00	0.00
TREASURER	30,828.66	0.00	30,828.66	0.00	0.00	0.00
SECRETARY OF STATE	29,835.97	0.00	29,835.97	0.00	0.00	0.00
SECURITY	1,574.48	0.00	1,574.48	0.00	0.00	0.00
REVENUE	271,090.96	0.00	271,090.96	0.00	0.00	0.00
LEGISLATURE	40,400.11	0.00	40,400.11	0.00	0.00	0.00
JUDICIARY	173,158.69	0.00	173,158.69	0.00	0.00	0.00
GOVERNOR	40,851.94	0.00	2,798.09	38,053.85	0.00	0.00
LT. GOVERNOR	12,071.28	0.00	583.33	11,487.95	0.00	0.00
AUDITOR	8,400.31	0.00	8,400.31	0.00	0.00	0.00
ATTORNEY GENERAL	27,393.24	0.00	27,393.24	0.00	0.00	0.00
AGRICULTURE	52,882.10	0.00	52,882.10	0.00	0.00	0.00
INSURANCE	17,572.91	0.00	17,572.91	0.00	0.00	0.00
CONSERVATION	212,083.29	0.00	212,083.29	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	122,579.88	0.00	122,579.88	0.00	0.00	0.00
EDUCATION	925,266.08	0.00	925,266.08	0.00	0.00	0.00
HIGHER EDUCATION	14,615.87	0.00	14,615.87	0.00	0.00	0.00
HEALTH	465,220.45	0.00	465,220.45	0.00	0.00	0.00
HIGHWAYS	1,230,255.32	0.00	1,230,255.32	0.00	0.00	0.00
LABOR	119,091.98	0.00	119,091.98	0.00	0.00	0.00
MENTAL HEALTH	495,327.87	0.00	495,327.87	0.00	0.00	0.00
NATURAL RESOURCES	325,863.95	0.00	325,863.95	0.00	0.00	0.00
PUBLIC SAFETY	287,483.74	0.00	287,483.74	0.00	0.00	0.00
SOCIAL SERVICES	750,249.47	0.00	750,249.47	0.00	0.00	0.00
CORRECTIONS	645,918.76	0.00	645,918.76	0.00	0.00	0.00
ALL OTHER	59,991,129.87	61,311.85	5,107.35	21,539.92	59,741,870.57	161,300.18

MAXIMUS

All Monetary Values Are $ Dollars

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INFORMATION SERVICES

Receiving Department	Total	SYSTEM DEVELOPMENT	SYSTEM DEVELOP. SAM II	OFFICE AUTOMATION	SECTION II	OTHER
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	70,038,432.61	2,976,153.99	6,412,639.26	746,468.61	59,741,870.57	161,300.18

© MAX. . . . INC.

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.

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUDGET AND PLANNING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,596,920.00			1,596,920.00
BUILDING USE I	20,710.44		20,710.44	
EQUIPMENT USE	11,175.89		11,175.89	
RETIREMENT/GROUP INSURANCE	313,778.00		313,778.00	
OASDHI	109,802.99		109,802.99	
BUILDING RENTAL	72,657.00		72,657.00	
COMM. OF ADMIN.	101,068.36	40,225.60	141,293.96	
INFORMATION SERVICES	23,057.66	1,136.25	24,193.91	
ACCOUNTING		750.61	750.61	
FACILITIES MANAGEMENT		70,598.49	70,598.49	
PURCHASING		82.31	82.31	
GENERAL SERVICES		2,715.73	2,715.73	
TREASURER		19.20	19.20	
SECURITY		10,953.22	10,953.22	
Total Allocated Additions:	652,250.34	126,481.41	778,731.75	778,731.75
Capital Outlay	(16,559.00)			
GR Cost Reimbursement	(23,657.00)			
Total Departmental Cost Adjustments:	(40,216.00)			(40,216.00)
Total To Be Allocated:	2,208,954.34	126,481.41		2,335,435.75

© ---- MAX..., INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUDGET AND PLANNING

	Total	General & Admin	BUDGET & PLANNING	WASHINGTON OFFICE	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,454,082.00	0.00	811,922.00	155,007.00	487,153.00
Other Expense & Cost					
Departmental Expenditures	142,838.00	0.00	65,554.00	22,941.00	54,343.00
Departmental Totals					
Total Expenditures	1,596,920.00	0.00	877,476.00	177,948.00	541,496.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(16,559.00)	0.00	(8,651.00)	(2,718.00)	(5,190.00)
GR Cost Reimbursement	(23,657.00)	0.00	0.00	0.00	(23,657.00)
Functional Cost	1,556,704.00	0.00	868,825.00	175,230.00	512,649.00
Allocation Step 1					
Inbound- All Others	652,250.34	652,250.34	0.00	0.00	0.00
Reallocate Admin Costs		(652,250.34)	364,032.65	73,420.56	214,797.13
1st Allocation	2,208,954.34	0.00	1,232,857.65	248,650.56	727,446.13
Allocation Step 2					
Inbound- All Others	126,481.41	126,481.41	0.00	0.00	0.00
Reallocate Admin Costs		(126,481.41)	70,591.55	14,237.38	41,652.48
2nd Allocation	126,481.41	0.00	70,591.55	14,237.38	41,652.48
Total For 17 BUDGET AND					
Total Allocated	2,335,435.75	0.00	1,303,449.20	262,887.94	769,098.61

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	9,316	23.1879	285,874.66		285,874.66		285,874.66
TREASURER	139	0.3460	4,265.42		4,265.42	317.96	4,583.38
SECRETARY OF STATE	144	0.3584	4,418.85		4,418.85	329.40	4,748.25
SECURITY	19	0.0473	583.04		583.04	43.46	626.50
REVENUE	1,166	2.9022	35,780.36		35,780.36	2,667.20	38,447.56
JUDICIARY	899	2.2377	27,587.09		27,587.09	2,056.44	29,643.53
GOVERNOR	1,198	2.9819	36,762.34		36,762.34	2,740.40	39,502.74
LT. GOVERNOR	40	0.0996	1,227.46		1,227.46	91.50	1,318.96
AUDITOR	60	0.1493	1,841.19		1,841.19	137.25	1,978.44
ATTORNEY GENERAL	65	0.1618	1,994.62		1,994.62	148.69	2,143.31
AGRICULTURE	1,131	2.8151	34,706.35		34,706.35	2,587.14	37,293.49
INSURANCE	377	0.9384	11,568.78		11,568.78	862.38	12,431.16
CONSERVATION	298	0.7417	9,144.55		9,144.55	681.67	9,826.22
ECONOMIC DEVELOPMENT	2,274	5.6601	69,780.93		69,780.93	5,201.72	74,982.65
EDUCATION	2,610	6.4964	80,091.56		80,091.56	5,970.32	86,061.88
HIGHER EDUCATION	1,484	3.6937	45,538.65		45,538.65	3,394.62	48,933.27
HEALTH	2,413	6.0061	74,046.33		74,046.33	5,519.68	79,566.01
HIGHWAYS	1,811	4.5077	55,573.11		55,573.11	4,142.62	59,715.73
LABOR	844	2.1008	25,899.34		25,899.34	1,930.63	27,829.97
MENTAL HEALTH	2,640	6.5711	81,012.15		81,012.15	6,038.94	87,051.09
NATURAL RESOURCES	1,533	3.8157	47,042.28		47,042.28	3,506.70	50,548.98
PUBLIC SAFETY	2,691	6.6980	82,577.16		82,577.16	6,155.60	88,732.76
SOCIAL SERVICES	5,224	13.0028	160,305.87		160,305.87	11,949.77	172,255.64
CORRECTIONS	1,800	4.4803	55,235.56		55,235.56	4,117.46	59,353.02
SubTotal	40,176	100.0000	1,232,857.65		1,232,857.65	70,591.55	1,303,449.20
TOTAL	40,176	100.0000	1,232,857.65		1,232,857.65	70,591.55	1,303,449.20

Allocation Basis: Budget and Planning Hours by Department, FY 2003

Allocation Source: Budget and Planning Office

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - WASHINGTON OFFICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	248,650.56		248,650.56	14,237.38	262,887.94
SubTotal	100	100.0000	248,650.56		248,650.56	14,237.38	262,887.94
TOTAL	100	100.0000	248,650.56		248,650.56	14,237.38	262,887.94

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	727,446.13		727,446.13	41,652.48	769,098.61
SubTotal	100	100.0000	727,446.13		727,446.13	41,652.48	769,098.61
TOTAL	100	100.0000	727,446.13		727,446.13	41,652.48	769,098.61

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© [illegible] MAX[illegible], INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	WASHINGTON OFFICE	GENERAL GOV'T
COMM. OF ADMIN.	285,874.66	285,874.66	0.00	0.00
TREASURER	4,583.38	4,583.38	0.00	0.00
SECRETARY OF STATE	4,748.25	4,748.25	0.00	0.00
SECURITY	626.50	626.50	0.00	0.00
REVENUE	38,447.56	38,447.56	0.00	0.00
JUDICIARY	29,643.53	29,643.53	0.00	0.00
GOVERNOR	39,502.74	39,502.74	0.00	0.00
LT. GOVERNOR	1,318.96	1,318.96	0.00	0.00
AUDITOR	1,978.44	1,978.44	0.00	0.00
ATTORNEY GENERAL	2,143.31	2,143.31	0.00	0.00
AGRICULTURE	37,293.49	37,293.49	0.00	0.00
INSURANCE	12,431.16	12,431.16	0.00	0.00
CONSERVATION	9,826.22	9,826.22	0.00	0.00
ECONOMIC DEVELOPMENT	74,982.65	74,982.65	0.00	0.00
EDUCATION	86,061.88	86,061.88	0.00	0.00
HIGHER EDUCATION	48,933.27	48,933.27	0.00	0.00
HEALTH	79,566.01	79,566.01	0.00	0.00
HIGHWAYS	59,715.73	59,715.73	0.00	0.00
LABOR	27,829.97	27,829.97	0.00	0.00
MENTAL HEALTH	87,051.09	87,051.09	0.00	0.00
NATURAL RESOURCES	50,548.98	50,548.98	0.00	0.00
PUBLIC SAFETY	88,732.76	88,732.76	0.00	0.00
SOCIAL SERVICES	172,255.64	172,255.64	0.00	0.00
CORRECTIONS	59,353.02	59,353.02	0.00	0.00
ALL OTHER	1,031,986.55	0.00	262,887.94	769,098.61
Direct Billed	0.00	0.00	0.00	0.00
Total	2,335,435.75	1,303,449.20	262,887.94	769,098.61

© 2005 MAXIMUS, INC.

DRAFT

STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

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

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department ACCOUNTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,127,757.00			2,127,757.00
BUILDING USE I	56,341.91		56,341.91	
EQUIPMENT USE	18,277.98		18,277.98	
RETIREMENT/GROUP INSURANCE	490,009.04		490,009.04	
OASDHI	137,253.97		137,253.97	
BUILDING RENTAL	57,679.00		57,679.00	
UNEMPLOYMENT COMPENSATION	3,713.00		3,713.00	
BOARD OF PUBLIC BUILDINGS I	125,102.96	292.67	125,395.63	
COMM. OF ADMIN.	177,215.79	70,532.57	247,748.36	
INFORMATION SERVICES	78,124.89	7,352.71	85,477.60	
ACCOUNTING		1,436.51	1,436.51	
PURCHASING		2,283.20	2,283.20	
GENERAL SERVICES		4,829.35	4,829.35	
TREASURER		36.45	36.45	
SECURITY		20,341.69	20,341.69	
Total Allocated Additions:	1,143,718.54	107,105.15	1,250,823.69	1,250,823.69
Capital Outlay	(13,374.00)			
GR Cost Reimbursement	(45,345.00)			
Total Departmental Cost Adjustments:	(58,719.00)			(58,719.00)
Total To Be Allocated:	3,212,756.54	107,105.15		3,319,861.69

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department ACCOUNTING

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,840,803.00	0.00	571,017.00	1,180,691.00	89,095.00
Other Expense & Cost					
Departmental Expenditures	286,954.00	0.00	89,013.00	184,052.00	13,889.00
Departmental Totals					
Total Expenditures	2,127,757.00	0.00	660,030.00	1,364,743.00	102,984.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(13,374.00)	0.00	(4,149.00)	(8,578.00)	(647.00)
GR Cost Reimbursement	(45,345.00)	0.00	(14,066.00)	(29,084.00)	(2,195.00)
Functional Cost	2,069,038.00	0.00	641,815.00	1,327,081.00	100,142.00
Allocation Step 1					
Inbound- All Others	1,143,718.54	1,143,718.54	0.00	0.00	0.00
Reallocate Admin Costs		(1,143,718.54)	354,781.49	733,581.07	55,355.98
1st Allocation	3,212,756.54	0.00	996,596.49	2,060,662.07	155,497.98
Allocation Step 2					
Inbound- All Others	107,105.15	107,105.15	0.00	0.00	0.00
Reallocate Admin Costs		(107,105.15)	33,224.02	68,697.24	5,183.89
2nd Allocation	107,105.15	0.00	33,224.02	68,697.24	5,183.89
Total For 18 ACCOUNTING					
Total Allocated	3,319,861.69	0.00	1,029,820.51	2,129,359.31	160,681.87

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	1,996	0.1258	1,253.70		1,253.70		1,253.70
BOARD OF PUBLIC BUILDINGS II	414	0.0261	260.03		260.03		260.03
COMM. OF ADMIN.	1,159	0.0730	727.97		727.97		727.97
INFORMATION SERVICES	3,069	0.1934	1,927.66		1,927.66		1,927.66
BUDGET AND PLANNING	583	0.0367	366.19		366.19		366.19
ACCOUNTING	1,024	0.0645	643.18		643.18		643.18
FACILITIES MANAGEMENT	2,386	0.1504	1,498.66		1,498.66	50.22	1,548.88
DESIGN AND CONSTRUCTION	1,835	0.1157	1,152.57		1,152.57	38.62	1,191.19
PERSONNEL	1,631	0.1028	1,024.44		1,024.44	34.33	1,058.77
PURCHASING	1,110	0.0700	697.20		697.20	23.36	720.56
GENERAL SERVICES	1,798	0.1133	1,129.33		1,129.33	37.85	1,167.18
TREASURER	932	0.0587	585.39		585.39	19.62	605.01
SECRETARY OF STATE	5,058	0.3188	3,176.96		3,176.96	106.47	3,283.43
SECURITY	703	0.0443	441.56		441.56	14.80	456.36
REVENUE	38,083	2.4002	23,920.18		23,920.18	801.60	24,721.78
LEGISLATURE	10,738	0.6768	6,744.61		6,744.61	226.02	6,970.63
JUDICIARY	66,097	4.1658	41,515.96		41,515.96	1,391.27	42,907.23
GOVERNOR	512	0.0323	321.59		321.59	10.78	332.37
LT. GOVERNOR	134	0.0084	84.16		84.16	2.82	86.98
AUDITOR	2,693	0.1697	1,691.49		1,691.49	56.68	1,748.17
ATTORNEY GENERAL	6,556	0.4132	4,117.87		4,117.87	138.00	4,255.87
AGRICULTURE	7,434	0.4685	4,669.34		4,669.34	156.48	4,825.82
INSURANCE	3,769	0.2375	2,367.34		2,367.34	79.33	2,446.67
CONSERVATION	29,386	1.8521	18,457.54		18,457.54	618.54	19,076.08
ECONOMIC DEVELOPMENT	23,643	1.4901	14,850.32		14,850.32	497.66	15,347.98
EDUCATION	40,356	2.5434	25,347.86		25,347.86	849.45	26,197.31
HIGHER EDUCATION	1,640	0.1034	1,030.09		1,030.09	34.52	1,064.61
HEALTH	73,997	4.6637	46,478.00		46,478.00	1,557.55	48,035.55
HIGHWAYS	410,850	25.8938	258,057.59		258,057.59	8,647.95	266,705.54
LABOR	19,261	1.2139	12,097.96		12,097.96	405.42	12,503.38
MENTAL HEALTH	179,252	11.2974	112,589.34		112,589.34	3,773.05	116,362.39
NATURAL RESOURCES	94,170	5.9351	59,148.79		59,148.79	1,982.17	61,130.96

State of Missouri
Statewide Cost Allocation Plan
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
PUBLIC SAFETY	78,257	4.9322	49,153.73		49,153.73	1,647.22	50,800.95
SOCIAL SERVICES	266,386	16.7890	167,318.78		167,318.78	5,607.12	172,925.90
CORRECTIONS	208,781	13.1585	131,136.70		131,136.70	4,394.60	135,531.30
ALL OTHER	975	0.0615	612.41		612.41	20.52	632.93
SubTotal	1,586,668	100.0000	996,596.49		996,596.49	33,224.02	1,029,820.51
TOTAL	1,586,668	100.0000	996,596.49		996,596.49	33,224.02	1,029,820.51

Allocation Basis: Number of Paychecks, FY 2003

Allocation Source: SAM II HR Access Query

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	4,154	0.1544	3,181.00		3,181.00		3,181.00
BOARD OF PUBLIC BUILDINGS II	1,423	0.0529	1,089.70		1,089.70		1,089.70
COMM. OF ADMIN.	2,727	0.1013	2,088.25		2,088.25		2,088.25
INFORMATION SERVICES	19,021	0.7068	14,565.71		14,565.71		14,565.71
BUDGET AND PLANNING	502	0.0187	384.42		384.42		384.42
ACCOUNTING	1,036	0.0385	793.33		793.33		793.33
FACILITIES MANAGEMENT	7,991	0.2970	6,119.26		6,119.26	206.21	6,325.47
DESIGN AND CONSTRUCTION	2,753	0.1023	2,108.16		2,108.16	71.04	2,179.20
PERSONNEL	845	0.0314	647.07		647.07	21.81	668.88
PURCHASING	1,954	0.0726	1,496.31		1,496.31	50.42	1,546.73
GENERAL SERVICES	46,505	1.7282	35,612.14		35,612.14	1,200.09	36,812.23
TREASURER	19,627	0.7294	15,029.77		15,029.77	506.49	15,536.26
SECRETARY OF STATE	14,839	0.5514	11,363.25		11,363.25	382.93	11,746.18
SECURITY	347	0.0129	265.72		265.72	8.95	274.67
REVENUE	142,702	5.3030	109,276.89		109,276.89	3,682.51	112,959.40
LEGISLATURE	16,204	0.6022	12,408.52		12,408.52	418.15	12,826.67
JUDICIARY	49,379	1.8350	37,812.94		37,812.94	1,274.26	39,087.20
GOVERNOR	1,354	0.0503	1,036.84		1,036.84	34.94	1,071.78
LT. GOVERNOR	255	0.0095	195.27		195.27	6.58	201.85
AUDITOR	2,909	0.1081	2,227.62		2,227.62	75.07	2,302.69
ATTORNEY GENERAL	11,712	0.4352	8,968.70		8,968.70	302.24	9,270.94
AGRICULTURE	27,832	1.0343	21,312.91		21,312.91	718.22	22,031.13
INSURANCE	7,950	0.2954	6,087.88		6,087.88	205.15	6,293.03
CONSERVATION	112,048	4.1639	85,802.98		85,802.98	2,891.47	88,694.45
ECONOMIC DEVELOPMENT	58,103	2.1592	44,493.53		44,493.53	1,499.38	45,992.91
EDUCATION	576,685	21.4304	441,608.02		441,608.02	14,881.72	456,489.74
HIGHER EDUCATION	8,107	0.3013	6,208.09		6,208.09	209.21	6,417.30
HEALTH	236,249	8.7793	180,912.34		180,912.34	6,096.55	187,008.89
HIGHWAYS	409,582	15.2206	313,645.52		313,645.52	10,569.51	324,215.03
LABOR	60,159	2.2356	46,067.96		46,067.96	1,552.44	47,620.40
MENTAL HEALTH	151,072	5.6140	115,686.37		115,686.37	3,898.51	119,584.88
NATURAL RESOURCES	123,142	4.5761	94,298.43		94,298.43	3,177.75	97,476.18

© MAXi INC.

State of Missouri
Statewide Cost Allocation Plan
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
PUBLIC SAFETY	113,460	4.2163	86,884.25		86,884.25	2,927.90	89,812.15
SOCIAL SERVICES	233,940	8.6935	179,144.19		179,144.19	6,036.96	185,181.15
CORRECTIONS	221,969	8.2487	169,977.15		169,977.15	5,728.05	175,705.20
ALL OTHER	2,431	0.0903	1,861.58		1,861.58	62.73	1,924.31
SubTotal	2,690,968	100.0000	2,060,662.07		2,060,662.07	68,697.24	2,129,359.31
TOTAL	2,690,968	100.0000	2,060,662.07		2,060,662.07	68,697.24	2,129,359.31

Allocation Basis: Number of PV Documents by Agency

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

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	155,497.98		155,497.98	5,183.89	160,681.87
SubTotal	100	100.0000	155,497.98		155,497.98	5,183.89	160,681.87
TOTAL	100	100.0000	155,497.98		155,497.98	5,183.89	160,681.87

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© MAX. INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	4,434.70	1,253.70	3,181.00	0.00
BOARD OF PUBLIC BUILDINGS II	1,349.73	260.03	1,089.70	0.00
COMM. OF ADMIN.	2,816.22	727.97	2,088.25	0.00
INFORMATION SERVICES	16,493.37	1,927.66	14,565.71	0.00
BUDGET AND PLANNING	750.61	366.19	384.42	0.00
ACCOUNTING	1,436.51	643.18	793.33	0.00
FACILITIES MANAGEMENT	7,874.35	1,548.88	6,325.47	0.00
DESIGN AND CONSTRUCTION	3,370.39	1,191.19	2,179.20	0.00
PERSONNEL	1,727.65	1,058.77	668.88	0.00
PURCHASING	2,267.29	720.56	1,546.73	0.00
GENERAL SERVICES	37,979.41	1,167.18	36,812.23	0.00
TREASURER	16,141.27	605.01	15,536.26	0.00
SECRETARY OF STATE	15,029.61	3,283.43	11,746.18	0.00
SECURITY	731.03	456.36	274.67	0.00
REVENUE	137,681.18	24,721.78	112,959.40	0.00
LEGISLATURE	19,797.30	6,970.63	12,826.67	0.00
JUDICIARY	81,994.43	42,907.23	39,087.20	0.00
GOVERNOR	1,404.15	332.37	1,071.78	0.00
LT. GOVERNOR	288.83	86.98	201.85	0.00
AUDITOR	4,050.86	1,748.17	2,302.69	0.00
ATTORNEY GENERAL	13,526.81	4,255.87	9,270.94	0.00
AGRICULTURE	26,856.95	4,825.82	22,031.13	0.00
INSURANCE	8,739.70	2,446.67	6,293.03	0.00
CONSERVATION	107,770.53	19,076.08	88,694.45	0.00
ECONOMIC DEVELOPMENT	61,340.89	15,347.98	45,992.91	0.00
EDUCATION	482,687.05	26,197.31	456,489.74	0.00
HIGHER EDUCATION	7,481.91	1,064.61	6,417.30	0.00
HEALTH	235,044.44	48,035.55	187,008.89	0.00
HIGHWAYS	590,920.57	266,705.54	324,215.03	0.00
LABOR	60,123.78	12,503.38	47,620.40	0.00
MENTAL HEALTH	235,947.27	116,362.39	119,584.88	0.00
NATURAL RESOURCES	158,607.14	61,130.96	97,476.18	0.00
PUBLIC SAFETY	140,613.10	50,800.95	89,812.15	0.00
SOCIAL SERVICES	358,107.05	172,925.90	185,181.15	0.00
CORRECTIONS	311,236.50	135,531.30	175,705.20	0.00
ALL OTHER	163,239.11	632.93	1,924.31	160,681.87

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	3,319,861.69	1,029,820.51	2,129,359.31	160,681.87

© MAX ; INC.

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FACILITIES MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,675,162.00			21,675,162.00
BUILDING USE I	55,982.36		55,982.36	
BUILDING USE II	9,873.45		9,873.45	
BUILDING USE III	16,348.62		16,348.62	
BUILDING USE IV	1,816.91		1,816.91	
EQUIPMENT USE	79,829.10		79,829.10	
RETIREMENT/GROUP INSURANCE	911,244.98		911,244.98	
OASDHI	247,056.03		247,056.03	
BUILDING RENTAL	396,228.01		396,228.01	
BOARD OF PUBLIC BUILDINGS I	227,719.28	532.73	228,252.01	
BOARD OF PUBLIC BUILDINGS II	31,513.97	96.29	31,610.26	
COMM. OF ADMIN.	830,006.80	330,345.85	1,160,352.65	
INFORMATION SERVICES	162,488.66	12,161.33	174,649.99	
ACCOUNTING	7,617.92	256.43	7,874.35	
FACILITIES MANAGEMENT		46,646.29	46,646.29	
PURCHASING		8,547.87	8,547.87	
GENERAL SERVICES		4,550.78	4,550.78	
TREASURER		183.63	183.63	
SECURITY		15,256.26	15,256.26	
Total Allocated Additions:	2,977,726.09	418,577.46	3,396,303.55	3,396,303.55
Capital Outlay	(320,328.00)			
Board of Public Buildings I & II	(10,805,687.00)			
Building Rental	(2,855,115.00)			
Total Departmental Cost Adjustments:	(13,981,130.00)			(13,981,130.00)
Total To Be Allocated:	10,671,758.09	418,577.46		11,090,335.55

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT

	Total	General & Admin	FACILITIES MANAGER	PENROSE FAMILY CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	6,950,288.00	0.00	2,011,027.00	79,583.00	947,443.00
Other Expense & Cost					
Departmental Expenditures	14,724,874.00	0.00	4,459,045.00	112,610.00	133,465.00
Departmental Totals					
Total Expenditures	21,675,162.00	0.00	6,470,072.00	192,193.00	1,080,908.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(320,328.00)	0.00	(78,370.00)	(7,324.00)	(25,009.00)
Board of Public Buildings I & II	(10,805,687.00)	0.00	0.00	0.00	0.00
Building Rental	(2,855,115.00)	0.00	0.00	0.00	0.00
Functional Cost	7,694,032.00	0.00	6,391,702.00	184,869.00	1,055,899.00
Allocation Step 1					
Inbound- All Others	2,977,726.09	2,977,726.09	0.00	0.00	0.00
Reallocate Admin Costs		(2,977,726.09)	2,473,701.28	71,548.80	408,651.22
1st Allocation	10,671,758.09	0.00	8,865,403.28	256,417.80	1,464,550.22
Allocation Step 2					
Inbound- All Others	418,577.46	418,577.46	0.00	0.00	0.00
Reallocate Admin Costs		(418,577.46)	347,726.94	10,057.58	57,443.90
2nd Allocation	418,577.46	0.00	347,726.94	10,057.58	57,443.90
Total For 19 FACILITIES					
Total Allocated	11,090,335.55	0.00	9,213,130.22	266,475.38	1,521,994.12

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT

	OTHER
Wages & Benefits	
Salaries & Wages	3,912,235.00
Other Expense & Cost	
Departmental Expenditures	10,019,754.00
Departmental Totals	
Total Expenditures	13,931,989.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Capital Outlay	(209,625.00)
Board of Public Buildings I & II	(10,805,687.00)
Building Rental	(2,855,115.00)
Functional Cost	61,562.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	23,824.79
1st Allocation	85,386.79
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	3,349.04
2nd Allocation	3,349.04
Total For 19 FACILITIES	
Total Allocated	88,735.83

© MAX. , INC.

State of Missouri
Statewide Cost Allocation Plan
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
COMM. OF ADMIN.	3,312	0.3730	33,067.78		33,067.78		33,067.78
INFORMATION SERVICES	3,633	0.4091	36,272.71		36,272.71		36,272.71
BUDGET AND PLANNING	7,071	0.7963	70,598.49		70,598.49		70,598.49
FACILITIES MANAGEMENT	4,672	0.5262	46,646.29		46,646.29		46,646.29
DESIGN AND CONSTRUCTION	2,607	0.2936	26,028.91		26,028.91	1,042.88	27,071.79
GENERAL SERVICES	12,730	1.4337	127,099.21		127,099.21	5,092.38	132,191.59
TREASURER	1,781	0.2006	17,781.87		17,781.87	712.45	18,494.32
SECRETARY OF STATE	2,202	0.2480	21,985.22		21,985.22	880.87	22,866.09
REVENUE	494	0.0556	4,932.18		4,932.18	197.61	5,129.79
LEGISLATURE	175,731	19.7909	1,754,537.96		1,754,537.96	70,297.58	1,824,835.54
JUDICIARY	35,411	3.9880	353,551.40		353,551.40	14,165.45	367,716.85
GOVERNOR	30,403	3.4240	303,550.43		303,550.43	12,162.10	315,712.53
LT. GOVERNOR	2,697	0.3037	26,927.42		26,927.42	1,078.88	28,006.30
AUDITOR	1,605	0.1808	16,024.66		16,024.66	642.05	16,666.71
ATTORNEY GENERAL	53,898	6.0700	538,129.80		538,129.80	21,560.80	559,690.60
AGRICULTURE	43,175	4.8624	431,068.98		431,068.98	17,271.28	448,340.26
ECONOMIC DEVELOPMENT	26,814	3.0198	267,717.00		267,717.00	10,726.40	278,443.40
EDUCATION	89,984	10.1340	898,420.59		898,420.59	35,996.27	934,416.86
HEALTH	57,615	6.4886	575,241.18		575,241.18	23,047.71	598,288.89
LABOR	25,936	2.9209	258,950.89		258,950.89	10,375.17	269,326.06
MENTAL HEALTH	56,571	6.3710	564,817.59		564,817.59	22,630.08	587,447.67
NATURAL RESOURCES	122,407	13.7855	1,222,139.11		1,222,139.11	48,966.42	1,271,105.53
PUBLIC SAFETY	374	0.0421	3,734.11		3,734.11	149.61	3,883.72
SOCIAL SERVICES	123,344	13.8910	1,231,494.32		1,231,494.32	49,341.25	1,280,835.57
ALL OTHER	3,474	0.3912	34,685.18		34,685.18	1,389.70	36,074.88
SubTotal	887,941	100.0000	8,865,403.28		8,865,403.28	347,726.94	9,213,130.22
TOTAL	887,941	100.0000	8,865,403.28		8,865,403.28	347,726.94	9,213,130.22

Allocation Basis: Square Footage of Buildings Served

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	256,417.80		256,417.80	10,057.58	266,475.38
SubTotal	151,451	100.0000	256,417.80		256,417.80	10,057.58	266,475.38
TOTAL	151,451	100.0000	256,417.80		256,417.80	10,057.58	266,475.38

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

© MAXI , INC.

State of Missouri
Statewide Cost Allocation Plan
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	1,464,550.22		1,464,550.22	57,443.90	1,521,994.12
SubTotal	100	100.0000	1,464,550.22		1,464,550.22	57,443.90	1,521,994.12
TOTAL	100	100.0000	1,464,550.22		1,464,550.22	57,443.90	1,521,994.12

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT

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	85,386.79		85,386.79	3,349.04	88,735.83
SubTotal	100	100.0000	85,386.79		85,386.79	3,349.04	88,735.83
TOTAL	100	100.0000	85,386.79		85,386.79	3,349.04	88,735.83

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© MAX , INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FACILITIES MANAGEMENT

Receiving Department	Total	FACILITIES MANAGER	PENROSE FAMILY	SECTION II	OTHER
COMM. OF ADMIN.	33,067.78	33,067.78	0.00	0.00	0.00
INFORMATION SERVICES	36,272.71	36,272.71	0.00	0.00	0.00
BUDGET AND PLANNING	70,598.49	70,598.49	0.00	0.00	0.00
FACILITIES MANAGEMENT	46,646.29	46,646.29	0.00	0.00	0.00
DESIGN AND CONSTRUCTION	27,071.79	27,071.79	0.00	0.00	0.00
GENERAL SERVICES	132,191.59	132,191.59	0.00	0.00	0.00
TREASURER	18,494.32	18,494.32	0.00	0.00	0.00
SECRETARY OF STATE	22,866.09	22,866.09	0.00	0.00	0.00
REVENUE	5,129.79	5,129.79	0.00	0.00	0.00
LEGISLATURE	1,824,835.54	1,824,835.54	0.00	0.00	0.00
JUDICIARY	367,716.85	367,716.85	0.00	0.00	0.00
GOVERNOR	315,712.53	315,712.53	0.00	0.00	0.00
LT. GOVERNOR	28,006.30	28,006.30	0.00	0.00	0.00
AUDITOR	16,666.71	16,666.71	0.00	0.00	0.00
ATTORNEY GENERAL	559,690.60	559,690.60	0.00	0.00	0.00
AGRICULTURE	448,340.26	448,340.26	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	278,443.40	278,443.40	0.00	0.00	0.00
EDUCATION	934,416.86	934,416.86	0.00	0.00	0.00
HEALTH	598,288.89	598,288.89	0.00	0.00	0.00
LABOR	269,326.06	269,326.06	0.00	0.00	0.00
MENTAL HEALTH	587,447.67	587,447.67	0.00	0.00	0.00
NATURAL RESOURCES	1,271,105.53	1,271,105.53	0.00	0.00	0.00
PUBLIC SAFETY	3,883.72	3,883.72	0.00	0.00	0.00
SOCIAL SERVICES	1,547,310.95	1,280,835.57	266,475.38	0.00	0.00
ALL OTHER	1,646,804.83	36,074.88	0.00	1,521,994.12	88,735.83
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	11,090,335.55	9,213,130.22	266,475.38	1,521,994.12	88,735.83

© 2005 MAXIMUS, INC.

DRAFT

STATE OF MISSOURI0

DESIGN AND CONSTRUCTION

NATURE AND EXTENT OF SERVICES

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department DESIGN AND CONSTRUCTION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	188,969,523.00			188,969,523.00
BUILDING USE I	77,157.05		77,157.05	
BUILDING USE IV	1,727.09		1,727.09	
EQUIPMENT USE	30,994.34		30,994.34	
RETIREMENT/GROUP INSURANCE	439,327.99		439,327.99	
OASDHI	105,517.01		105,517.01	
UNEMPLOYMENT COMPENSATION	1,163.00		1,163.00	
BOARD OF PUBLIC BUILDINGS I	170,248.34	398.28	170,646.62	
COMM. OF ADMIN.	317,396.22	126,324.92	443,721.14	
INFORMATION SERVICES	108,619.19	5,802.49	114,421.68	
ACCOUNTING	3,260.73	109.66	3,370.39	
FACILITIES MANAGEMENT	26,028.91	1,042.88	27,071.79	
PURCHASING		719.38	719.38	
GENERAL SERVICES		10,871.66	10,871.66	
TREASURER		81.19	81.19	
SECURITY		26,991.84	26,991.84	
Total Allocated Additions:	1,281,439.87	172,342.30	1,453,782.17	1,453,782.17
Capital Outlay	(179,297,579.00)			
GR Cost Reimbursement	(31,210.00)			
Total Departmental Cost Adjustments:	(179,328,789.00)			(179,328,789.00)
Total To Be Allocated:	10,922,173.87	172,342.30		11,094,516.17

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department DESIGN AND CONSTRUCTION

	Total	General & Admin	SECTION II	OTHER
Wages & Benefits				
Salaries & Wages	4,382,183.00	0.00	2,779,695.00	1,602,488.00
Other Expense & Cost				
Departmental Expenditures	184,587,340.00	0.00	3,450,958.00	181,136,382.00
Departmental Totals				
Total Expenditures	188,969,523.00	0.00	6,230,653.00	182,738,870.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(179,297,579.00)	0.00	(2,857,630.00)	(176,439,949.00)
GR Cost Reimbursement	(31,210.00)	0.00	(19,797.00)	(11,413.00)
Functional Cost	9,640,734.00	0.00	3,353,226.00	6,287,508.00
Allocation Step 1				
Inbound- All Others	1,281,439.87	1,281,439.87	0.00	0.00
Reallocate Admin Costs		(1,281,439.87)	445,709.13	835,730.74
1st Allocation	10,922,173.87	0.00	3,798,935.13	7,123,238.74
Allocation Step 2				
Inbound- All Others	172,342.30	172,342.30	0.00	0.00
Reallocate Admin Costs		(172,342.30)	59,943.93	112,398.37
2nd Allocation	172,342.30	0.00	59,943.93	112,398.37
Total For 20 DESIGN AND				
Total Allocated	11,094,516.17	0.00	3,858,879.06	7,235,637.11

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	3,798,935.13		3,798,935.13	59,943.93	3,858,879.06
SubTotal	100	100.0000	3,798,935.13		3,798,935.13	59,943.93	3,858,879.06
TOTAL	100	100.0000	3,798,935.13		3,798,935.13	59,943.93	3,858,879.06

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© MAX. . . . , INC.

State of Missouri
Statewide Cost Allocation Plan
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	7,123,238.74		7,123,238.74	112,398.37	7,235,637.11
SubTotal	100	100.0000	7,123,238.74		7,123,238.74	112,398.37	7,235,637.11
TOTAL	100	100.0000	7,123,238.74		7,123,238.74	112,398.37	7,235,637.11

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department DESIGN AND CONSTRUCTION

Receiving Department	Total	SECTION II	OTHER
ALL OTHER	11,094,516.17	3,858,879.06	7,235,637.11
Direct Billed	0.00	0.00	0.00
Total	11,094,516.17	3,858,879.06	7,235,637.11

© MAXIMUS, INC.

STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,149,899.00			3,149,899.00
BUILDING USE I	72,677.30		72,677.30	
EQUIPMENT USE	27,895.85		27,895.85	
RETIREMENT/GROUP INSURANCE	700,958.10		700,958.10	
OASDHI	203,385.03		203,385.03	
BOARD OF PUBLIC BUILDINGS I	161,374.46	377.52	161,751.98	
COMM. OF ADMIN.	282,437.65	112,411.27	394,848.92	
INFORMATION SERVICES	194,678.47	23,039.86	217,718.33	
ACCOUNTING	1,671.51	56.14	1,727.65	
PURCHASING		154.12	154.12	
GENERAL SERVICES		12,449.38	12,449.38	
TREASURER		43.81	43.81	
SECURITY		28,947.78	28,947.78	
Total Allocated Additions:	1,645,078.37	177,479.88	1,822,558.25	1,822,558.25
Capital Outlay	(23,228.00)			
GR Cost Reimbursement	(54,921.00)			
Total Departmental Cost Adjustments:	(78,149.00)			(78,149.00)
Total To Be Allocated:	4,716,828.37	177,479.88		4,894,308.25

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
Wages & Benefits				
Salaries & Wages	2,786,109.00	0.00	2,753,493.00	32,616.00
Other Expense & Cost				
Departmental Expenditures	363,790.00	0.00	303,400.00	60,390.00
Departmental Totals				
Total Expenditures	3,149,899.00	0.00	3,056,893.00	93,006.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(23,228.00)	0.00	(23,036.00)	(192.00)
GR Cost Reimbursement	(54,921.00)	0.00	(54,278.00)	(643.00)
Functional Cost	3,071,750.00	0.00	2,979,579.00	92,171.00
Allocation Step 1				
Inbound- All Others	1,645,078.37	1,645,078.37	0.00	0.00
Reallocate Admin Costs		(1,645,078.37)	1,595,716.15	49,362.22
1st Allocation	4,716,828.37	0.00	4,575,295.15	141,533.22
Allocation Step 2				
Inbound- All Others	177,479.88	177,479.88	0.00	0.00
Reallocate Admin Costs		(177,479.88)	172,154.42	5,325.46
2nd Allocation	177,479.88	0.00	172,154.42	5,325.46
Total For 21 PERSONNEL				
Total Allocated	4,894,308.25	0.00	4,747,449.57	146,858.68

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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.	873	2.1871	100,068.48		100,068.48		100,068.48
SECURITY	14	0.0351	1,604.78		1,604.78	61.73	1,666.51
REVENUE	1,920	4.8102	220,081.85		220,081.85	8,466.18	228,548.03
AGRICULTURE	332	0.8318	38,055.84		38,055.84	1,463.94	39,519.78
INSURANCE	124	0.3107	14,213.61		14,213.61	546.77	14,760.38
ECONOMIC DEVELOPMENT	1,253	3.1392	143,626.34		143,626.34	5,525.06	149,151.40
HEALTH	1,920	4.8102	220,081.85		220,081.85	8,466.18	228,548.03
LABOR	994	2.4903	113,938.21		113,938.21	4,383.01	118,321.22
MENTAL HEALTH	8,968	22.4677	1,027,965.60		1,027,965.60	39,544.10	1,067,509.70
NATURAL RESOURCES	1,776	4.4495	203,575.70		203,575.70	7,831.21	211,406.91
PUBLIC SAFETY	1,901	4.7626	217,903.97		217,903.97	8,382.40	226,286.37
SOCIAL SERVICES	8,765	21.9592	1,004,696.52		1,004,696.52	38,648.98	1,043,345.50
CORRECTIONS	11,075	27.7464	1,269,482.40		1,269,482.40	48,834.86	1,318,317.26
SubTotal	39,915	100.0000	4,575,295.15		4,575,295.15	172,154.42	4,747,449.57
TOTAL	39,915	100.0000	4,575,295.15		4,575,295.15	172,154.42	4,747,449.57

Allocation Basis: Average Number of Merit & UCP Employees, FY 2003

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

© MAX. INC.

State of Missouri
Statewide Cost Allocation Plan
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	141,533.22		141,533.22	5,325.46	146,858.68
SubTotal	100	100.0000	141,533.22		141,533.22	5,325.46	146,858.68
TOTAL	100	100.0000	141,533.22		141,533.22	5,325.46	146,858.68

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL SERVICE	SECTION II
COMM. OF ADMIN.	100,068.48	100,068.48	0.00
SECURITY	1,666.51	1,666.51	0.00
REVENUE	228,548.03	228,548.03	0.00
AGRICULTURE	39,519.78	39,519.78	0.00
INSURANCE	14,760.38	14,760.38	0.00
ECONOMIC DEVELOPMENT	149,151.40	149,151.40	0.00
HEALTH	228,548.03	228,548.03	0.00
LABOR	118,321.22	118,321.22	0.00
MENTAL HEALTH	1,067,509.70	1,067,509.70	0.00
NATURAL RESOURCES	211,406.91	211,406.91	0.00
PUBLIC SAFETY	226,286.37	226,286.37	0.00
SOCIAL SERVICES	1,043,345.50	1,043,345.50	0.00
CORRECTIONS	1,318,317.26	1,318,317.26	0.00
ALL OTHER	146,858.68	0.00	146,858.68
Direct Billed	0.00	0.00	0.00
Total	4,894,308.25	4,747,449.57	146,858.68

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 2003.

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,757,655.00			6,757,655.00
BUILDING USE I	43,972.60		43,972.60	
EQUIPMENT USE	79,891.37		79,891.37	
RETIREMENT/GROUP INSURANCE	528,693.88		528,693.88	
OASDHI	150,979.03		150,979.03	
BOARD OF PUBLIC BUILDINGS I	97,637.84	228.42	97,866.26	
COMM. OF ADMIN.	192,099.13	76,456.20	268,555.33	
INFORMATION SERVICES	187,435.50	23,403.44	210,838.94	
ACCOUNTING	2,193.51	73.78	2,267.29	
PURCHASING		1,213.89	1,213.89	
GENERAL SERVICES		5,247.83	5,247.83	
TREASURER		54.22	54.22	
SECURITY		14,473.88	14,473.88	
Total Allocated Additions:	1,282,902.86	121,151.66	1,404,054.52	1,404,054.52
Capital Outlay	(19,319.00)			
Refunds	(2,342,568.00)			
GR Cost Reimbursement	(32,573.00)			
Total Departmental Cost Adjustments:	(2,394,460.00)			(2,394,460.00)
Total To Be Allocated:	5,646,097.86	121,151.66		5,767,249.52

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,054,555.00	0.00	1,497,028.00	557,527.00
Other Expense & Cost				
Departmental Expenditures	2,360,532.00	0.00	147,954.00	2,212,578.00
Refunds	2,342,568.00	0.00	2,338,000.00	4,568.00
Departmental Totals				
Total Expenditures	6,757,655.00	0.00	3,982,982.00	2,774,673.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(19,319.00)	0.00	(13,058.00)	(6,261.00)
Refunds	(2,342,568.00)	0.00	(2,338,000.00)	(4,568.00)
GR Cost Reimbursement	(32,573.00)	0.00	(23,734.00)	(8,839.00)
Functional Cost	4,363,195.00	0.00	1,608,190.00	2,755,005.00
Allocation Step 1				
Inbound- All Others	1,282,902.86	1,282,902.86	0.00	0.00
Reallocate Admin Costs		(1,282,902.86)	472,853.62	810,049.24
1st Allocation	5,646,097.86	0.00	2,081,043.62	3,565,054.24
Allocation Step 2				
Inbound- All Others	121,151.66	121,151.66	0.00	0.00
Reallocate Admin Costs		(121,151.66)	44,654.20	76,497.46
2nd Allocation	121,151.66	0.00	44,654.20	76,497.46
Total For 22 PURCHASING				
Total Allocated	5,767,249.52	0.00	2,125,697.82	3,641,551.70

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	2,565,076	0.4315	8,979.83		8,979.83		8,979.83
BOARD OF PUBLIC BUILDINGS II	601,810	0.1012	2,106.83		2,106.83		2,106.83
COMM. OF ADMIN.	854,829	0.1438	2,992.58		2,992.58		2,992.58
INFORMATION SERVICES	19,334,321	3.2525	67,685.69		67,685.69		67,685.69
BUDGET AND PLANNING	23,508	0.0040	82.31		82.31		82.31
ACCOUNTING	652,194	0.1097	2,283.20		2,283.20		2,283.20
FACILITIES MANAGEMENT	2,441,688	0.4107	8,547.87		8,547.87		8,547.87
DESIGN AND CONSTRUCTION	205,487	0.0346	719.38		719.38		719.38
PERSONNEL	44,025	0.0074	154.12		154.12		154.12
PURCHASING	346,744	0.0583	1,213.89		1,213.89		1,213.89
GENERAL SERVICES	4,209,278	0.7081	14,735.87		14,735.87	331.28	15,067.15
TREASURER	374,173	0.0629	1,309.91		1,309.91	29.45	1,339.36
SECRETARY OF STATE	5,572,247	0.9374	19,507.35		19,507.35	438.55	19,945.90
SECURITY	518,822	0.0873	1,816.29		1,816.29	40.83	1,857.12
REVENUE	12,213,058	2.0545	42,755.54		42,755.54	961.20	43,716.74
GOVERNOR	29,697	0.0050	103.97		103.97	2.34	106.31
LT. GOVERNOR	273		0.96		0.96	0.02	0.98
AUDITOR	695,473	0.1170	2,434.72		2,434.72	54.74	2,489.46
ATTORNEY GENERAL	1,161,350	0.1954	4,065.65		4,065.65	91.40	4,157.05
AGRICULTURE	1,682,381	0.2830	5,889.69		5,889.69	132.41	6,022.10
INSURANCE	1,188,534	0.1999	4,160.82		4,160.82	93.54	4,254.36
CONSERVATION	15,195,810	2.5563	53,197.57		53,197.57	1,195.95	54,393.52
ECONOMIC DEVELOPMENT	23,293,750	3.9186	81,546.90		81,546.90	1,833.28	83,380.18
EDUCATION	87,118,446	14.6554	304,984.77		304,984.77	6,856.47	311,841.24
HIGHER EDUCATION	12,149,220	2.0438	42,532.06		42,532.06	956.18	43,488.24
HEALTH	51,837,386	8.7203	181,472.62		181,472.62	4,079.75	185,552.37
LABOR	3,945,292	0.6637	13,811.70		13,811.70	310.51	14,122.21
MENTAL HEALTH	58,373,191	9.8197	204,353.20		204,353.20	4,594.13	208,947.33
NATURAL RESOURCES	13,320,137	2.2408	46,631.21		46,631.21	1,048.33	47,679.54
PUBLIC SAFETY	32,322,769	5.4375	113,155.73		113,155.73	2,543.89	115,699.62
SOCIAL SERVICES	104,955,621	17.6560	367,429.25		367,429.25	8,260.30	375,689.55
CORRECTIONS	137,220,441	23.0837	480,382.14		480,382.14	10,799.65	491,181.79

State of Missouri
Statewide Cost Allocation Plan
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
SubTotal	594,447,031	100.0000	2,081,043.62		2,081,043.62	44,654.20	2,125,697.82
TOTAL	594,447,031	100.0000	2,081,043.62		2,081,043.62	44,654.20	2,125,697.82

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsof Access Query from SAM II Data Warehouse

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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	3,565,054.24		3,565,054.24	76,497.46	3,641,551.70
SubTotal	100	100.0000	3,565,054.24		3,565,054.24	76,497.46	3,641,551.70
TOTAL	100	100.0000	3,565,054.24		3,565,054.24	76,497.46	3,641,551.70

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
BOARD OF PUBLIC BUILDINGS I	8,979.83	8,979.83	0.00
BOARD OF PUBLIC BUILDINGS II	2,106.83	2,106.83	0.00
COMM. OF ADMIN.	2,992.58	2,992.58	0.00
INFORMATION SERVICES	67,685.69	67,685.69	0.00
BUDGET AND PLANNING	82.31	82.31	0.00
ACCOUNTING	2,283.20	2,283.20	0.00
FACILITIES MANAGEMENT	8,547.87	8,547.87	0.00
DESIGN AND CONSTRUCTION	719.38	719.38	0.00
PERSONNEL	154.12	154.12	0.00
PURCHASING	1,213.89	1,213.89	0.00
GENERAL SERVICES	15,067.15	15,067.15	0.00
TREASURER	1,339.36	1,339.36	0.00
SECRETARY OF STATE	19,945.90	19,945.90	0.00
SECURITY	1,857.12	1,857.12	0.00
REVENUE	43,716.74	43,716.74	0.00
GOVERNOR	106.31	106.31	0.00
LT. GOVERNOR	0.98	0.98	0.00
AUDITOR	2,489.46	2,489.46	0.00
ATTORNEY GENERAL	4,157.05	4,157.05	0.00
AGRICULTURE	6,022.10	6,022.10	0.00
INSURANCE	4,254.36	4,254.36	0.00
CONSERVATION	54,393.52	54,393.52	0.00
ECONOMIC DEVELOPMENT	83,380.18	83,380.18	0.00
EDUCATION	311,841.24	311,841.24	0.00
HIGHER EDUCATION	43,488.24	43,488.24	0.00
HEALTH	185,552.37	185,552.37	0.00
LABOR	14,122.21	14,122.21	0.00
MENTAL HEALTH	208,947.33	208,947.33	0.00
NATURAL RESOURCES	47,679.54	47,679.54	0.00
PUBLIC SAFETY	115,699.62	115,699.62	0.00
SOCIAL SERVICES	375,689.55	375,689.55	0.00
CORRECTIONS	491,181.79	491,181.79	0.00
ALL OTHER	3,641,551.70	0.00	3,641,551.70

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Direct Billed	0.00	0.00	0.00
Total	5,767,249.52	2,125,697.82	3,641,551.70

© MAX..... , INC.

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

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

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

Forms Management. Provides technical assistance in design and use of forms by State agencies. Costs are allocated based on the number of new forms reviewed during FY 2003.

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

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	26,000,977.00			26,000,977.00
BUILDING USE I	48,588.29		48,588.29	
BUILDING USE II	2,105.33		2,105.33	
EQUIPMENT USE	247,991.47		247,991.47	
RETIREMENT/GROUP INSURANCE	353,376.90		353,376.90	
OASDHI	87,232.03		87,232.03	
BUILDING RENTAL	117,607.01		117,607.01	
UNEMPLOYMENT COMPENSATION	403.00		403.00	
INSURANCE	114,667.00		114,667.00	
BOARD OF PUBLIC BUILDINGS I	107,886.63	252.39	108,139.02	
COMM. OF ADMIN.	311,165.99	123,845.26	435,011.25	
INFORMATION SERVICES	420,687.06	47,520.50	468,207.56	
ACCOUNTING	36,741.47	1,237.94	37,979.41	
FACILITIES MANAGEMENT	127,099.21	5,092.38	132,191.59	
PURCHASING	14,735.87	331.28	15,067.15	
GENERAL SERVICES		22,431.62	22,431.62	
TREASURER		854.75	854.75	
SECURITY		12,909.13	12,909.13	
Total Allocated Additions:	1,990,287.26	214,475.25	2,204,762.51	2,204,762.51
Capital Outlay - Departmental	(79,427.00)			
Capital Outlay - G & A	(982.00)			
Unallowable Risk Management	(17,904,923.00)			
GR Cost Reimbursement	(28,366.00)			
Total Departmental Cost Adjustments:	(18,013,698.00)			(18,013,698.00)
Total To Be Allocated:	9,977,566.26	214,475.25		10,192,041.51

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	RISK MANAGEMENT	FORMS MANAGEMENT	MAIL SERVICES
Wages & Benefits					
Salaries & Wages	2,889,922.00	0.00	504,768.00	195,101.00	66,233.00
Other Expense & Cost					
Departmental Expenditures	22,790,416.00	0.00	17,935,826.00	18,945.00	13,010.00
General and Administrative	320,639.00	0.00	56,004.00	21,647.00	7,348.00
Departmental Totals					
Total Expenditures	26,000,977.00	0.00	18,496,598.00	235,693.00	86,591.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay - Departmental	(79,427.00)	0.00	(3,276.00)	(3,644.00)	0.00
Capital Outlay - G & A	(982.00)	0.00	(172.00)	(66.00)	(23.00)
Unallowable Risk Management	(17,904,923.00)	0.00	(17,904,923.00)	0.00	0.00
GR Cost Reimbursement	(28,366.00)	0.00	(4,955.00)	(1,915.00)	(650.00)
Functional Cost	7,987,279.00	0.00	583,272.00	230,068.00	85,918.00
Allocation Step 1					
Inbound- All Others	1,990,287.26	1,990,287.26	0.00	0.00	0.00
Reallocate Admin Costs		(1,990,287.26)	145,340.73	57,328.23	21,409.52
1st Allocation	9,977,566.26	0.00	728,612.73	287,396.23	107,327.52
Allocation Step 2					
Inbound- All Others	214,475.25	214,475.25	0.00	0.00	0.00
Reallocate Admin Costs		(214,475.25)	15,662.06	6,177.75	2,307.11
2nd Allocation	214,475.25	0.00	15,662.06	6,177.75	2,307.11
Total For 23 GENERAL SERVICES					
Total Allocated	10,192,041.51	0.00	744,274.79	293,573.98	109,634.63

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	SECTION II	OTHER
Wages & Benefits		
Salaries & Wages	1,916,770.00	207,050.00
Other Expense & Cost		
Departmental Expenditures	4,759,977.00	62,658.00
General and Administrative	212,667.00	22,973.00
Departmental Totals		
Total Expenditures	6,889,414.00	292,681.00
Deductions		
Total Deductions	0.00	0.00
Cost Adjustments		
Capital Outlay - Departmental	(71,909.00)	(598.00)
Capital Outlay - G & A	(651.00)	(70.00)
Unallowable Risk Management	0.00	0.00
GR Cost Reimbursement	(18,814.00)	(2,032.00)
Functional Cost	6,798,040.00	289,981.00
Allocation Step 1		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	1,693,951.40	72,257.38
1st Allocation	8,491,991.40	362,238.38
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	182,541.81	7,786.52
2nd Allocation	182,541.81	7,786.52
Total For 23 GENERAL SERVICES		
Total Allocated	8,674,533.21	370,024.90

© MAX[illegible], INC.

State of Missouri
Statewide Cost Allocation Plan
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.	1,002	1.1699	8,524.17		8,524.17		8,524.17
TREASURER	53	0.0619	450.88		450.88	9.81	460.69
SECRETARY OF STATE	293	0.3421	2,492.60		2,492.60	54.21	2,546.81
SECURITY	43	0.0502	365.81		365.81	7.96	373.77
REVENUE	2,152	2.5126	18,307.41		18,307.41	398.19	18,705.60
LEGISLATURE	746	0.8710	6,346.34		6,346.34	138.03	6,484.37
JUDICIARY	4,039	4.7159	34,360.42		34,360.42	747.35	35,107.77
GOVERNOR	34	0.0397	289.24		289.24	6.29	295.53
LT. GOVERNOR	9	0.0105	76.56		76.56	1.67	78.23
AUDITOR	155	0.1810	1,318.61		1,318.61	28.68	1,347.29
ATTORNEY GENERAL	396	0.4624	3,368.84		3,368.84	73.27	3,442.11
AGRICULTURE	433	0.5056	3,683.60		3,683.60	80.12	3,763.72
INSURANCE	219	0.2557	1,863.07		1,863.07	40.52	1,903.59
CONSERVATION	1,901	2.2196	16,172.11		16,172.11	351.75	16,523.86
ECONOMIC DEVELOPMENT	1,355	1.5821	11,527.20		11,527.20	250.72	11,777.92
EDUCATION	2,428	2.8349	20,655.38		20,655.38	449.26	21,104.64
HIGHER EDUCATION	22,850	26.6793	194,388.61		194,388.61	4,227.98	198,616.59
HEALTH	2,076	2.4239	17,660.87		17,660.87	384.13	18,045.00
HIGHWAYS	6,793	7.9314	57,789.14		57,789.14	1,256.92	59,046.06
LABOR	1,103	1.2878	9,383.40		9,383.40	204.09	9,587.49
MENTAL HEALTH	10,062	11.7482	85,599.04		85,599.04	1,861.80	87,460.84
NATURAL RESOURCES	2,134	2.4916	18,154.28		18,154.28	394.86	18,549.14
PUBLIC SAFETY	4,450	5.1957	37,856.86		37,856.86	823.39	38,680.25
SOCIAL SERVICES	9,366	10.9356	79,678.06		79,678.06	1,733.01	81,411.07
CORRECTIONS	11,555	13.4914	98,300.23		98,300.23	2,138.05	100,438.28
SubTotal	85,647	100.0000	728,612.73		728,612.73	15,662.06	744,274.79
TOTAL	85,647	100.0000	728,612.73		728,612.73	15,662.06	744,274.79

Allocation Basis: Total Number of Employees, FY 2003

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

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - FORMS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	7	1.7241	4,955.11		4,955.11		4,955.11
SECRETARY OF STATE	1	0.2463	707.87		707.87	15.48	723.35
REVENUE	10	2.4631	7,078.72		7,078.72	154.83	7,233.55
JUDICIARY	5	1.2315	3,539.36		3,539.36	77.42	3,616.78
AGRICULTURE	20	4.9261	14,157.45		14,157.45	309.66	14,467.11
INSURANCE	6	1.4778	4,247.24		4,247.24	92.90	4,340.14
ECONOMIC DEVELOPMENT	38	9.3596	26,899.15		26,899.15	588.36	27,487.51
EDUCATION	41	10.0985	29,022.77		29,022.77	634.81	29,657.58
HEALTH	102	25.1233	72,203.00		72,203.00	1,579.28	73,782.28
HIGHWAYS	33	8.1281	23,359.79		23,359.79	510.94	23,870.73
MENTAL HEALTH	4	0.9852	2,831.49		2,831.49	61.93	2,893.42
NATURAL RESOURCES	40	9.8522	28,314.90		28,314.90	619.32	28,934.22
PUBLIC SAFETY	27	6.6502	19,112.56		19,112.56	418.04	19,530.60
SOCIAL SERVICES	39	9.6059	27,607.03		27,607.03	603.84	28,210.87
CORRECTIONS	33	8.1281	23,359.79		23,359.79	510.94	23,870.73
SubTotal	406	100.0000	287,396.23		287,396.23	6,177.75	293,573.98
TOTAL	406	100.0000	287,396.23		287,396.23	6,177.75	293,573.98

Allocation Basis: Number of New Forms Reviewed, FY 2003

Allocation Source: Forms Management Unit

© MAXI INC.

State of Missouri
Statewide Cost Allocation Plan
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.	5,868	6.8298	7,330.22		7,330.22		7,330.22
INFORMATION SERVICES	3,652	4.2506	4,562.02		4,562.02		4,562.02
BUDGET AND PLANNING	2,174	2.5303	2,715.73		2,715.73		2,715.73
ACCOUNTING	3,866	4.4996	4,829.35		4,829.35		4,829.35
FACILITIES MANAGEMENT	3,643	4.2401	4,550.78		4,550.78		4,550.78
DESIGN AND CONSTRUCTION	8,703	10.1294	10,871.66		10,871.66		10,871.66
PERSONNEL	9,966	11.5994	12,449.38		12,449.38		12,449.38
PURCHASING	4,201	4.8895	5,247.83		5,247.83		5,247.83
GENERAL SERVICES	17,957	20.9000	22,431.62		22,431.62		22,431.62
REVENUE	1,065	1.2396	1,330.38		1,330.38	94.91	1,425.29
LEGISLATURE	4,253	4.9501	5,312.79		5,312.79	379.02	5,691.81
JUDICIARY	533	0.6204	665.82		665.82	47.50	713.32
GOVERNOR	533	0.6204	665.82		665.82	47.50	713.32
LT. GOVERNOR	2,543	2.9598	3,176.68		3,176.68	226.63	3,403.31
AUDITOR	550	0.6401	687.05		687.05	49.02	736.07
INSURANCE	1,065	1.2396	1,330.38		1,330.38	94.91	1,425.29
ECONOMIC DEVELOPMENT	1,598	1.8599	1,996.20		1,996.20	142.41	2,138.61
HIGHER EDUCATION	533	0.6204	665.82		665.82	47.50	713.32
HIGHWAYS	533	0.6204	665.82		665.82	47.50	713.32
MENTAL HEALTH	17	0.0198	21.24		21.24	1.52	22.76
PUBLIC SAFETY	3,807	4.4310	4,755.65		4,755.65	339.28	5,094.93
ALL OTHER	8,858	10.3098	11,065.28		11,065.28	789.41	11,854.69
SubTotal	85,918	100.0000	107,327.52		107,327.52	2,307.11	109,634.63
TOTAL	85,918	100.0000	107,327.52		107,327.52	2,307.11	109,634.63

Allocation Basis: Actual Postage and Handling and Mail Stops

Allocation Source: Office of Administration Mail Room

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	8,491,991.40		8,491,991.40	182,541.81	8,674,533.21
SubTotal	100	100.0000	8,491,991.40		8,491,991.40	182,541.81	8,674,533.21
TOTAL	100	100.0000	8,491,991.40		8,491,991.40	182,541.81	8,674,533.21

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© MAX INC.

State of Missouri
Statewide Cost Allocation Plan
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	362,238.38		362,238.38	7,786.52	370,024.90
SubTotal	100	100.0000	362,238.38		362,238.38	7,786.52	370,024.90
TOTAL	100	100.0000	362,238.38		362,238.38	7,786.52	370,024.90

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	FORMS MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
COMM. OF ADMIN.	20,809.50	8,524.17	4,955.11	7,330.22	0.00	0.00
INFORMATION SERVICES	4,562.02	0.00	0.00	4,562.02	0.00	0.00
BUDGET AND PLANNING	2,715.73	0.00	0.00	2,715.73	0.00	0.00
ACCOUNTING	4,829.35	0.00	0.00	4,829.35	0.00	0.00
FACILITIES MANAGEMENT	4,550.78	0.00	0.00	4,550.78	0.00	0.00
DESIGN AND CONSTRUCTION	10,871.66	0.00	0.00	10,871.66	0.00	0.00
PERSONNEL	12,449.38	0.00	0.00	12,449.38	0.00	0.00
PURCHASING	5,247.83	0.00	0.00	5,247.83	0.00	0.00
GENERAL SERVICES	22,431.62	0.00	0.00	22,431.62	0.00	0.00
TREASURER	460.69	460.69	0.00	0.00	0.00	0.00
SECRETARY OF STATE	3,270.16	2,546.81	723.35	0.00	0.00	0.00
SECURITY	373.77	373.77	0.00	0.00	0.00	0.00
REVENUE	27,364.44	18,705.60	7,233.55	1,425.29	0.00	0.00
LEGISLATURE	12,176.18	6,484.37	0.00	5,691.81	0.00	0.00
JUDICIARY	39,437.87	35,107.77	3,616.78	713.32	0.00	0.00
GOVERNOR	1,008.85	295.53	0.00	713.32	0.00	0.00
LT. GOVERNOR	3,481.54	78.23	0.00	3,403.31	0.00	0.00
AUDITOR	2,083.36	1,347.29	0.00	736.07	0.00	0.00
ATTORNEY GENERAL	3,442.11	3,442.11	0.00	0.00	0.00	0.00
AGRICULTURE	18,230.83	3,763.72	14,467.11	0.00	0.00	0.00
INSURANCE	7,669.02	1,903.59	4,340.14	1,425.29	0.00	0.00
CONSERVATION	16,523.86	16,523.86	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	41,404.04	11,777.92	27,487.51	2,138.61	0.00	0.00
EDUCATION	50,762.22	21,104.64	29,657.58	0.00	0.00	0.00
HIGHER EDUCATION	199,329.91	198,616.59	0.00	713.32	0.00	0.00
HEALTH	91,827.28	18,045.00	73,782.28	0.00	0.00	0.00
HIGHWAYS	83,630.11	59,046.06	23,870.73	713.32	0.00	0.00
LABOR	9,587.49	9,587.49	0.00	0.00	0.00	0.00
MENTAL HEALTH	90,377.02	87,460.84	2,893.42	22.76	0.00	0.00
NATURAL RESOURCES	47,483.36	18,549.14	28,934.22	0.00	0.00	0.00
PUBLIC SAFETY	63,305.78	38,680.25	19,530.60	5,094.93	0.00	0.00
SOCIAL SERVICES	109,621.94	81,411.07	28,210.87	0.00	0.00	0.00
CORRECTIONS	124,309.01	100,438.28	23,870.73	0.00	0.00	0.00
ALL OTHER	9,056,412.80	0.00	0.00	11,854.69	8,674,533.21	370,024.90

© MAX . . ., INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	FORMS MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	10,192,041.51	744,274.79	293,573.98	109,634.63	8,674,533.21	370,024.90

© 2005 MAXIMUS, INC.

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.

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,906,926.00			16,906,926.00
BUILDING USE I	73,699.70		73,699.70	
BUILDING USE II	1,102.22		1,102.22	
BUILDING USE III	918.63		918.63	
RETIREMENT/GROUP INSURANCE	451,323.95		451,323.95	
OASDHI	137,253.97		137,253.97	
BUILDING RENTAL	2,959.01		2,959.01	
UNEMPLOYMENT COMPENSATION	4,801.00		4,801.00	
INSURANCE	32.36		32.36	
BOARD OF PUBLIC BUILDINGS I	161,958.32	378.89	162,337.21	
INFORMATION SERVICES	29,759.14	1,069.52	30,828.66	
BUDGET AND PLANNING	4,265.42	317.96	4,583.38	
ACCOUNTING	15,615.16	526.11	16,141.27	
FACILITIES MANAGEMENT	17,781.87	712.45	18,494.32	
PURCHASING	1,309.91	29.45	1,339.36	
GENERAL SERVICES	450.88	9.81	460.69	
TREASURER		363.80	363.80	
SECRETARY OF STATE		16,843.36	16,843.36	
SECURITY		19,559.31	19,559.31	
REVENUE		77.01	77.01	
Total Allocated Additions:	903,231.54	39,887.67	943,119.21	943,119.21
Capital Outlay	(114,413.00)			
Refunds	(14,315,647.00)			
GR Cost Reimbursement	(43,254.00)			
Total Departmental Cost Adjustments:	(14,473,314.00)			(14,473,314.00)
Total To Be Allocated:	3,336,843.54	39,887.67		3,376,731.21

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department TREASURER

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,853,397.00	0.00	83,939.00	1,769,458.00
Other Expense & Cost				
Departmental Expenditures	737,882.00	0.00	33,426.00	704,456.00
Refunds	14,315,647.00	0.00	0.00	14,315,647.00
Departmental Totals				
Total Expenditures	16,906,926.00	0.00	117,365.00	16,789,561.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(114,413.00)	0.00	(5,183.00)	(109,230.00)
Refunds	(14,315,647.00)	0.00	0.00	(14,315,647.00)
GR Cost Reimbursement	(43,254.00)	0.00	(1,959.00)	(41,295.00)
Functional Cost	2,433,612.00	0.00	110,223.00	2,323,389.00
Allocation Step 1				
Inbound- All Others	903,231.54	903,231.54	0.00	0.00
Reallocate Admin Costs		(903,231.54)	40,909.16	862,322.38
1st Allocation	3,336,843.54	0.00	151,132.16	3,185,711.38
Allocation Step 2				
Inbound- All Others	39,887.67	39,887.67	0.00	0.00
Reallocate Admin Costs		(39,887.67)	1,806.59	38,081.08
2nd Allocation	39,887.67	0.00	1,806.59	38,081.08
Total For 24 TREASURER				
Total Allocated	3,376,731.21	0.00	152,938.75	3,223,792.46

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	6,150	0.0720	108.83		108.83		108.83
BOARD OF PUBLIC BUILDINGS II	1,837	0.0215	32.51		32.51		32.51
COMM. OF ADMIN.	3,886	0.0455	68.77		68.77		68.77
INFORMATION SERVICES	22,090	0.2586	390.89		390.89		390.89
BUDGET AND PLANNING	1,085	0.0127	19.20		19.20		19.20
ACCOUNTING	2,060	0.0241	36.45		36.45		36.45
FACILITIES MANAGEMENT	10,377	0.1215	183.63		183.63		183.63
DESIGN AND CONSTRUCTION	4,588	0.0537	81.19		81.19		81.19
PERSONNEL	2,476	0.0290	43.81		43.81		43.81
PURCHASING	3,064	0.0359	54.22		54.22		54.22
GENERAL SERVICES	48,303	0.5656	854.75		854.75		854.75
TREASURER	20,559	0.2407	363.80		363.80		363.80
SECRETARY OF STATE	19,897	0.2330	352.09		352.09	4.27	356.36
SECURITY	1,050	0.0123	18.58		18.58	0.23	18.81
REVENUE	3,322,919	38.9070	58,800.82		58,800.82	713.49	59,514.31
LEGISLATURE	26,942	0.3155	476.75		476.75	5.78	482.53
JUDICIARY	115,476	1.3521	2,043.41		2,043.41	24.79	2,068.20
GOVERNOR	1,866	0.0218	33.02		33.02	0.40	33.42
LT. GOVERNOR	389	0.0046	6.88		6.88	0.08	6.96
AUDITOR	5,602	0.0656	99.13		99.13	1.20	100.33
ATTORNEY GENERAL	18,268	0.2139	323.26		323.26	3.92	327.18
AGRICULTURE	35,266	0.4129	624.05		624.05	7.57	631.62
INSURANCE	11,719	0.1372	207.37		207.37	2.52	209.89
CONSERVATION	141,434	1.6560	2,502.75		2,502.75	30.37	2,533.12
ECONOMIC DEVELOPMENT	81,746	0.9571	1,446.54		1,446.54	17.55	1,464.09
EDUCATION	617,041	7.2247	10,918.87		10,918.87	132.48	11,051.35
HIGHER EDUCATION	9,747	0.1141	172.48		172.48	2.09	174.57
HEALTH	310,246	3.6326	5,489.97		5,489.97	66.61	5,556.58
HIGHWAYS	820,432	9.6061	14,517.98		14,517.98	176.15	14,694.13
LABOR	79,420	0.9299	1,405.38		1,405.38	17.05	1,422.43
MENTAL HEALTH	330,324	3.8676	5,845.26		5,845.26	70.92	5,916.18
NATURAL RESOURCES	217,312	2.5444	3,845.45		3,845.45	46.66	3,892.11

State of Missouri
Statewide Cost Allocation Plan
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
PUBLIC SAFETY	191,717	2.2447	3,392.53		3,392.53	41.16	3,433.69
SOCIAL SERVICES	1,621,252	18.9827	28,688.92		28,688.92	348.09	29,037.01
CORRECTIONS	430,750	5.0435	7,622.35		7,622.35	92.48	7,714.83
ALL OTHER	3,406	0.0399	60.27		60.27	0.73	61.00
SubTotal	8,540,696	100.0000	151,132.16		151,132.16	1,806.59	152,938.75
TOTAL	8,540,696	100.0000	151,132.16		151,132.16	1,806.59	152,938.75

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

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	3,185,711.38		3,185,711.38	38,081.08	3,223,792.46
SubTotal	100	100.0000	3,185,711.38		3,185,711.38	38,081.08	3,223,792.46
TOTAL	100	100.0000	3,185,711.38		3,185,711.38	38,081.08	3,223,792.46

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© MAXI INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	108.83	108.83	0.00
BOARD OF PUBLIC BUILDINGS II	32.51	32.51	0.00
COMM. OF ADMIN.	68.77	68.77	0.00
INFORMATION SERVICES	390.89	390.89	0.00
BUDGET AND PLANNING	19.20	19.20	0.00
ACCOUNTING	36.45	36.45	0.00
FACILITIES MANAGEMENT	183.63	183.63	0.00
DESIGN AND CONSTRUCTION	81.19	81.19	0.00
PERSONNEL	43.81	43.81	0.00
PURCHASING	54.22	54.22	0.00
GENERAL SERVICES	854.75	854.75	0.00
TREASURER	363.80	363.80	0.00
SECRETARY OF STATE	356.36	356.36	0.00
SECURITY	18.81	18.81	0.00
REVENUE	59,514.31	59,514.31	0.00
LEGISLATURE	482.53	482.53	0.00
JUDICIARY	2,068.20	2,068.20	0.00
GOVERNOR	33.42	33.42	0.00
LT. GOVERNOR	6.96	6.96	0.00
AUDITOR	100.33	100.33	0.00
ATTORNEY GENERAL	327.18	327.18	0.00
AGRICULTURE	631.62	631.62	0.00
INSURANCE	209.89	209.89	0.00
CONSERVATION	2,533.12	2,533.12	0.00
ECONOMIC DEVELOPMENT	1,464.09	1,464.09	0.00
EDUCATION	11,051.35	11,051.35	0.00
HIGHER EDUCATION	174.57	174.57	0.00
HEALTH	5,556.58	5,556.58	0.00
HIGHWAYS	14,694.13	14,694.13	0.00
LABOR	1,422.43	1,422.43	0.00
MENTAL HEALTH	5,916.18	5,916.18	0.00
NATURAL RESOURCES	3,892.11	3,892.11	0.00
PUBLIC SAFETY	3,433.69	3,433.69	0.00
SOCIAL SERVICES	29,037.01	29,037.01	0.00
CORRECTIONS	7,714.83	7,714.83	0.00
ALL OTHER	3,223,853.46	61.00	3,223,792.46

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00
Total	3,376,731.21	152,938.75	3,223,792.46

© MAX , INC.

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.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department SECRETARY OF STATE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,596,073.00			25,596,073.00
BUILDING USE I	8,629.57		8,629.57	
BUILDING USE II	3,380.46		3,380.46	
BUILDING USE III	834,377.38		834,377.38	
RETIREMENT/GROUP INSURANCE	2,329,693.89		2,329,693.89	
OASDHI	631,366.03		631,366.03	
BUILDING RENTAL	257,386.99		257,386.99	
WORKER'S COMPENSATION	3,971.32		3,971.32	
UNEMPLOYMENT COMPENSATION	16,252.00		16,252.00	
INSURANCE	178.92		178.92	
BOARD OF PUBLIC BUILDINGS I	45,183.91	105.71	45,289.62	
BOARD OF PUBLIC BUILDINGS II	1,104,641.10	3,375.11	1,108,016.21	
INFORMATION SERVICES	28,800.89	1,035.08	29,835.97	
BUDGET AND PLANNING	4,418.85	329.40	4,748.25	
ACCOUNTING	14,540.21	489.40	15,029.61	
FACILITIES MANAGEMENT	21,985.22	880.87	22,866.09	
PURCHASING	19,507.35	438.55	19,945.90	
GENERAL SERVICES	3,200.47	69.69	3,270.16	
TREASURER	352.09	4.27	356.36	
SECRETARY OF STATE		192,538.82	192,538.82	
SECURITY		91,537.56	91,537.56	
REVENUE		477.96	477.96	
Total Allocated Additions:	5,327,866.65	291,282.42	5,619,149.07	5,619,149.07
Capital Outlay - Departmental	(67,892.00)			
Capital Outlay - G & A	(843,890.00)			
Postage	(9,011.00)			
Total Departmental Cost Adjustments:	(920,793.00)			(920,793.00)
Total To Be Allocated:	30,003,146.65	291,282.42		30,294,429.07

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department SECRETARY OF STATE

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	7,143,631.00	0.00	2,023,821.00	5,119,810.00
Other Expense & Cost				
Departmental Expenditures	13,964,724.00	0.00	1,037,197.00	12,927,527.00
General and Administrative	4,487,718.00	0.00	1,271,390.00	3,216,328.00
Departmental Totals				
Total Expenditures	25,596,073.00	0.00	4,332,408.00	21,263,665.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(67,892.00)	0.00	(28,167.00)	(39,725.00)
Capital Outlay - G & A	(843,890.00)	0.00	(239,078.00)	(604,812.00)
Postage	(9,011.00)	0.00	(2,553.00)	(6,458.00)
Functional Cost	24,675,280.00	0.00	4,062,610.00	20,612,670.00
Allocation Step 1				
Inbound- All Others	5,327,866.65	5,327,866.65	0.00	0.00
Reallocate Admin Costs		(5,327,866.65)	877,195.95	4,450,670.70
1st Allocation	30,003,146.65	0.00	4,939,805.95	25,063,340.70
Allocation Step 2				
Inbound- All Others	291,282.42	291,282.42	0.00	0.00
Reallocate Admin Costs		(291,282.42)	47,957.61	243,324.81
2nd Allocation	291,282.42	0.00	47,957.61	243,324.81
Total For 25 SECRETARY OF STATE				
Total Allocated	30,294,429.07	0.00	4,987,763.56	25,306,665.51

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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.	28,682	11.7123	578,564.55		578,564.55		578,564.55
TREASURER	835	0.3410	16,843.36		16,843.36		16,843.36
SECRETARY OF STATE	9,545	3.8977	192,538.82		192,538.82		192,538.82
SECURITY	72	0.0294	1,452.35		1,452.35	16.78	1,469.13
REVENUE	3,666	1.4970	73,949.44		73,949.44	854.18	74,803.62
LEGISLATURE	975	0.3981	19,667.39		19,667.39	227.18	19,894.57
JUDICIARY	23,048	9.4116	464,917.20		464,917.20	5,370.20	470,287.40
GOVERNOR	132	0.0539	2,662.65		2,662.65	30.76	2,693.41
LT. GOVERNOR	146	0.0596	2,945.06		2,945.06	34.02	2,979.08
AUDITOR	3,559	1.4533	71,791.04		71,791.04	829.25	72,620.29
ATTORNEY GENERAL	30,940	12.6343	624,112.22		624,112.22	7,209.04	631,321.26
AGRICULTURE	2,094	0.8551	42,239.54		42,239.54	487.90	42,727.44
INSURANCE	6,820	2.7849	137,570.98		137,570.98	1,589.06	139,160.04
CONSERVATION	840	0.3430	16,944.23		16,944.23	195.72	17,139.95
ECONOMIC DEVELOPMENT	7,809	3.1888	157,520.78		157,520.78	1,819.50	159,340.28
EDUCATION	6,511	2.6588	131,337.88		131,337.88	1,517.07	132,854.95
HIGHER EDUCATION	1,434	0.5856	28,926.22		28,926.22	334.12	29,260.34
HEALTH	16,706	6.8219	336,988.33		336,988.33	3,892.51	340,880.84
HIGHWAYS	683	0.2789	13,777.27		13,777.27	159.14	13,936.41
LABOR	15,051	6.1461	303,604.18		303,604.18	3,506.89	307,111.07
MENTAL HEALTH	4,324	1.7657	87,222.40		87,222.40	1,007.50	88,229.90
NATURAL RESOURCES	8,040	3.2831	162,180.45		162,180.45	1,873.33	164,053.78
PUBLIC SAFETY	10,102	4.1252	203,774.45		203,774.45	2,353.77	206,128.22
SOCIAL SERVICES	35,465	14.4822	715,389.21		715,389.21	8,263.37	723,652.58
CORRECTIONS	26,897	10.9834	542,558.05		542,558.05	6,267.02	548,825.07
ALL OTHER	512	0.2091	10,327.90		10,327.90	119.30	10,447.20
SubTotal	244,888	100.0000	4,939,805.95		4,939,805.95	47,957.61	4,987,763.56
TOTAL	244,888	100.0000	4,939,805.95		4,939,805.95	47,957.61	4,987,763.56

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

© MAXIMUS INC.

State of Missouri
Statewide Cost Allocation Plan
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	25,063,340.70		25,063,340.70	243,324.81	25,306,665.51
SubTotal	100	100.0000	25,063,340.70		25,063,340.70	243,324.81	25,306,665.51
TOTAL	100	100.0000	25,063,340.70		25,063,340.70	243,324.81	25,306,665.51

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS MANAGEMENT	GENERAL GOV'T
COMM. OF ADMIN.	578,564.55	578,564.55	0.00
TREASURER	16,843.36	16,843.36	0.00
SECRETARY OF STATE	192,538.82	192,538.82	0.00
SECURITY	1,469.13	1,469.13	0.00
REVENUE	74,803.62	74,803.62	0.00
LEGISLATURE	19,894.57	19,894.57	0.00
JUDICIARY	470,287.40	470,287.40	0.00
GOVERNOR	2,693.41	2,693.41	0.00
LT. GOVERNOR	2,979.08	2,979.08	0.00
AUDITOR	72,620.29	72,620.29	0.00
ATTORNEY GENERAL	631,321.26	631,321.26	0.00
AGRICULTURE	42,727.44	42,727.44	0.00
INSURANCE	139,160.04	139,160.04	0.00
CONSERVATION	17,139.95	17,139.95	0.00
ECONOMIC DEVELOPMENT	159,340.28	159,340.28	0.00
EDUCATION	132,854.95	132,854.95	0.00
HIGHER EDUCATION	29,260.34	29,260.34	0.00
HEALTH	340,880.84	340,880.84	0.00
HIGHWAYS	13,936.41	13,936.41	0.00
LABOR	307,111.07	307,111.07	0.00
MENTAL HEALTH	88,229.90	88,229.90	0.00
NATURAL RESOURCES	164,053.78	164,053.78	0.00
PUBLIC SAFETY	206,128.22	206,128.22	0.00
SOCIAL SERVICES	723,652.58	723,652.58	0.00
CORRECTIONS	548,825.07	548,825.07	0.00
ALL OTHER	25,317,112.71	10,447.20	25,306,665.51
Direct Billed	0.00	0.00	0.00
Total	30,294,429.07	4,987,763.56	25,306,665.51

© MAX , INC.

STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department SECURITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,872,045.00			1,872,045.00
BUILDING USE I	12,008.42		12,008.42	
RETIREMENT/GROUP INSURANCE	322,375.07		322,375.07	
OASDHI	96,077.00		96,077.00	
INSURANCE	26.26		26.26	
BOARD OF PUBLIC BUILDINGS I	26,663.79	62.38	26,726.17	
INFORMATION SERVICES	1,519.86	54.62	1,574.48	
BUDGET AND PLANNING	583.04	43.46	626.50	
ACCOUNTING	707.28	23.75	731.03	
PERSONNEL	1,604.78	61.73	1,666.51	
PURCHASING	1,816.29	40.83	1,857.12	
GENERAL SERVICES	365.81	7.96	373.77	
TREASURER	18.58	0.23	18.81	
SECRETARY OF STATE	1,452.35	16.78	1,469.13	
SECURITY		15,647.45	15,647.45	
Total Allocated Additions:	465,218.53	15,959.19	481,177.72	481,177.72
Capital Outlay - Departmental	(15,410.00)			
Capital Outlay - G & A	(109.00)			
Unallowable Security	(253,152.00)			
Total Departmental Cost Adjustments:	(268,671.00)			(268,671.00)
Total To Be Allocated:	2,068,592.53	15,959.19		2,084,551.72

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department SECURITY

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,224,632.00	0.00	1,224,632.00
Other Expense & Cost			
Departmental Expenditures	637,837.00	0.00	637,837.00
General and Administrative	9,576.00	0.00	9,576.00
Departmental Totals			
Total Expenditures	1,872,045.00	0.00	1,872,045.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Capital Outlay - Departmental	(15,410.00)	0.00	(15,410.00)
Capital Outlay - G & A	(109.00)	0.00	(109.00)
Unallowable Security	(253,152.00)	0.00	(253,152.00)
Functional Cost	1,603,374.00	0.00	1,603,374.00
Allocation Step 1			
Inbound- All Others	465,218.53	465,218.53	0.00
Reallocate Admin Costs		(465,218.53)	465,218.53
1st Allocation	2,068,592.53	0.00	2,068,592.53
Allocation Step 2			
Inbound- All Others	15,959.19	15,959.19	0.00
Reallocate Admin Costs		(15,959.19)	15,959.19
2nd Allocation	15,959.19	0.00	15,959.19
Total For 26 SECURITY			
Total Allocated	2,084,551.72	0.00	2,084,551.72

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
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.	49	0.9266	19,168.12		19,168.12		19,168.12
INFORMATION SERVICES	168	3.1770	65,719.29		65,719.29		65,719.29
BUDGET AND PLANNING	28	0.5295	10,953.22		10,953.22		10,953.22
ACCOUNTING	52	0.9834	20,341.69		20,341.69		20,341.69
FACILITIES MANAGEMENT	39	0.7375	15,256.26		15,256.26		15,256.26
DESIGN AND CONSTRUCTION	69	1.3048	26,991.84		26,991.84		26,991.84
PERSONNEL	74	1.3994	28,947.78		28,947.78		28,947.78
PURCHASING	37	0.6997	14,473.88		14,473.88		14,473.88
GENERAL SERVICES	33	0.6241	12,909.13		12,909.13		12,909.13
TREASURER	50	0.9455	19,559.31		19,559.31		19,559.31
SECRETARY OF STATE	234	4.4251	91,537.56		91,537.56		91,537.56
SECURITY	40	0.7564	15,647.45		15,647.45		15,647.45
REVENUE	1,164	22.0122	455,340.70		455,340.70	4,207.60	459,548.30
LEGISLATURE	587	11.1006	229,626.29		229,626.29	2,121.87	231,748.16
JUDICIARY	72	1.3616	28,165.40		28,165.40	260.26	28,425.66
GOVERNOR	46	0.8699	17,994.56		17,994.56	166.28	18,160.84
LT. GOVERNOR	9	0.1702	3,520.68		3,520.68	32.53	3,553.21
AUDITOR	114	2.1558	44,595.23		44,595.23	412.08	45,007.31
ATTORNEY GENERAL	162	3.0635	63,372.16		63,372.16	585.59	63,957.75
AGRICULTURE	123	2.3260	48,115.90		48,115.90	444.62	48,560.52
INSURANCE	152	2.8744	59,460.31		59,460.31	549.44	60,009.75
ECONOMIC DEVELOPMENT	215	4.0658	84,105.02		84,105.02	777.17	84,882.19
EDUCATION	368	6.9592	143,956.52		143,956.52	1,330.23	145,286.75
HEALTH	78	1.4750	30,512.53		30,512.53	281.95	30,794.48
HIGHWAYS	602	11.3843	235,494.08		235,494.08	2,176.09	237,670.17
NATURAL RESOURCES	352	6.6566	137,697.54		137,697.54	1,272.40	138,969.94
PUBLIC SAFETY	71	1.3427	27,774.23		27,774.23	256.65	28,030.88
SOCIAL SERVICES	277	5.2383	108,358.57		108,358.57	1,001.29	109,359.86
ALL OTHER	23	0.4349	8,997.28		8,997.28	83.14	9,080.42
SubTotal	5,288	100.0000	2,068,592.53		2,068,592.53	15,959.19	2,084,551.72
TOTAL	5,288	100.0000	2,068,592.53		2,068,592.53	15,959.19	2,084,551.72

State of Missouri
Statewide Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	19,168.12	19,168.12
INFORMATION SERVICES	65,719.29	65,719.29
BUDGET AND PLANNING	10,953.22	10,953.22
ACCOUNTING	20,341.69	20,341.69
FACILITIES MANAGEMENT	15,256.26	15,256.26
DESIGN AND CONSTRUCTION	26,991.84	26,991.84
PERSONNEL	28,947.78	28,947.78
PURCHASING	14,473.88	14,473.88
GENERAL SERVICES	12,909.13	12,909.13
TREASURER	19,559.31	19,559.31
SECRETARY OF STATE	91,537.56	91,537.56
SECURITY	15,647.45	15,647.45
REVENUE	459,548.30	459,548.30
LEGISLATURE	231,748.16	231,748.16
JUDICIARY	28,425.66	28,425.66
GOVERNOR	18,160.84	18,160.84
LT. GOVERNOR	3,553.21	3,553.21
AUDITOR	45,007.31	45,007.31
ATTORNEY GENERAL	63,957.75	63,957.75
AGRICULTURE	48,560.52	48,560.52
INSURANCE	60,009.75	60,009.75
ECONOMIC DEVELOPMENT	84,882.19	84,882.19
EDUCATION	145,286.75	145,286.75
HEALTH	30,794.48	30,794.48
HIGHWAYS	237,670.17	237,670.17
NATURAL RESOURCES	138,969.94	138,969.94
PUBLIC SAFETY	28,030.88	28,030.88
SOCIAL SERVICES	109,359.86	109,359.86
ALL OTHER	9,080.42	9,080.42
Direct Billed	0.00	0.00

© MAX , INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Total	2,084,551.72	2,084,551.72

© 2005 MAXIMUS, INC.

STATE OF MISSOURI

REVENUE

NATURE AND EXTENT OF SERVICES

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

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

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department REVENUE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,612,055,560.00			1,612,055,560.00
BUILDING USE I	754,721.25		754,721.25	
BUILDING USE II	3,380.44		3,380.44	
BUILDING USE III	65,275.66		65,275.66	
RETIREMENT/GROUP INSURANCE	16,772,076.29		16,772,076.29	
OASDHI	4,378,387.90		4,378,387.90	
BUILDING RENTAL	1,950,597.98		1,950,597.98	
WORKER'S COMPENSATION	232,528.68		232,528.68	
UNEMPLOYMENT COMPENSATION	97,631.00		97,631.00	
INSURANCE	1,474.52		1,474.52	
BOARD OF PUBLIC BUILDINGS I	1,987,129.28	4,648.73	1,991,778.01	
BOARD OF PUBLIC BUILDINGS II	82,961.32	253.48	83,214.80	
INFORMATION SERVICES	261,686.16	9,404.80	271,090.96	
BUDGET AND PLANNING	35,780.36	2,667.20	38,447.56	
ACCOUNTING	133,197.07	4,484.11	137,681.18	
FACILITIES MANAGEMENT	4,932.18	197.61	5,129.79	
PERSONNEL	220,081.85	8,466.18	228,548.03	
PURCHASING	42,755.54	961.20	43,716.74	
GENERAL SERVICES	26,716.51	647.93	27,364.44	
TREASURER	58,800.82	713.49	59,514.31	
SECRETARY OF STATE	73,949.44	854.18	74,803.62	
SECURITY	455,340.70	4,207.60	459,548.30	
REVENUE		48,248.74	48,248.74	
Total Allocated Additions:	27,639,404.95	85,755.25	27,725,160.20	27,725,160.20
Capital Outlay - Departmental	(2,141,657.00)			
Capital Outlay - G & A	(368,564.00)			
Refunds	(1,203,445,819.00)			
GR Cost Reimbursement	(544,049.00)			
Total Departmental Cost Adjustments:	(1,206,500,089.00)			(1,206,500,089.00)

© MAX INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department REVENUE

Total To Be Allocated:	433,194,875.95	85,755.25	433,280,631.20

© 2005 MAXIMUS, INC.

State of Missouri
Statewide Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department REVENUE

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	52,094,987.00	0.00	122,616.00	51,972,371.00
Other Expense & Cost				
Departmental Expenditures	339,498,865.00	0.00	2,705.00	339,496,160.00
General and Administrative	17,015,889.00	0.00	40,050.00	16,975,839.00
Refunds	1,203,445,819.00	0.00	0.00	1,203,445,819.00
Departmental Totals				
Total Expenditures	1,612,055,560.00	0.00	165,371.00	1,611,890,189.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(2,141,657.00)	0.00	0.00	(2,141,657.00)
Capital Outlay - G & A	(368,564.00)	0.00	(867.00)	(367,697.00)
Refunds	(1,203,445,819.00)	0.00	0.00	(1,203,445,819.00)
GR Cost Reimbursement	(544,049.00)	0.00	(1,306.00)	(542,743.00)
Functional Cost	405,555,471.00	0.00	163,198.00	405,392,273.00
Allocation Step 1				
Inbound- All Others	27,639,404.95	27,639,404.95	0.00	0.00
Reallocate Admin Costs		(27,639,404.95)	11,111.04	27,628,293.91
1st Allocation	433,194,875.95	0.00	174,309.04	433,020,566.91
Allocation Step 2				
Inbound- All Others	85,755.25	85,755.25	0.00	0.00
Reallocate Admin Costs		(85,755.25)	34.47	85,720.78
2nd Allocation	85,755.25	0.00	34.47	85,720.78
Total For 27 REVENUE				
Total Allocated	433,280,631.20	0.00	174,343.51	433,106,287.69

© MAX INC.

State of Missouri
Statewide Cost Allocation Plan
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.	326,230,287	3.3495	5,838.56		5,838.56		5,838.56
TREASURER	4,302,686	0.0442	77.01		77.01		77.01
SECRETARY OF STATE	26,706,191	0.2742	477.96		477.96		477.96
REVENUE	2,695,902,113	27.6800	48,248.74		48,248.74		48,248.74
LEGISLATURE	44,561,787	0.4575	797.52		797.52	0.23	797.75
JUDICIARY	217,821,767	2.2365	3,898.37		3,898.37	1.12	3,899.49
GOVERNOR	4,113,396	0.0422	73.62		73.62	0.02	73.64
LT. GOVERNOR	685,566	0.0070	12.27		12.27		12.27
AUDITOR	9,394,828	0.0965	168.14		168.14	0.05	168.19
ATTORNEY GENERAL	19,212,307	0.1973	343.84		343.84	0.10	343.94
AGRICULTURE	20,002,243	0.2054	357.98		357.98	0.10	358.08
CONSERVATION	89,165,284	0.9155	1,595.80		1,595.80	0.46	1,596.26
ECONOMIC DEVELOPMENT	37,330,584	0.3833	668.11		668.11	0.19	668.30
EDUCATION	1,109,314,334	11.3898	19,853.46		19,853.46	5.72	19,859.18
HIGHER EDUCATION	1,416,842,116	14.5473	25,357.31		25,357.31	7.30	25,364.61
HEALTH	127,614,209	1.3103	2,283.92		2,283.92	0.66	2,284.58
HIGHWAYS	368,396,941	3.7825	6,593.22		6,593.22	1.90	6,595.12
LABOR	57,161,344	0.5869	1,023.02		1,023.02	0.29	1,023.31
MENTAL HEALTH	684,613,625	7.0292	12,252.57		12,252.57	3.53	12,256.10
NATURAL RESOURCES	141,234,067	1.4501	2,527.67		2,527.67	0.73	2,528.40
PUBLIC SAFETY	165,031,751	1.6945	2,953.58		2,953.58	0.85	2,954.43
SOCIAL SERVICES	1,502,664,134	15.4285	26,893.27		26,893.27	7.76	26,901.03
CORRECTIONS	671,233,017	6.8918	12,013.10		12,013.10	3.46	12,016.56
SubTotal	9,739,534,577	100.0000	174,309.04		174,309.04	34.47	174,343.51
TOTAL	9,739,534,577	100.0000	174,309.04		174,309.04	34.47	174,343.51

Allocation Basis: Total Revenues

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

© 2005 MAXIMUS, INC.

DRAFT

State of Missouri
Statewide Cost Allocation Plan
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	433,020,566.91		433,020,566.91	85,720.78	433,106,287.69
SubTotal	100	100.0000	433,020,566.91		433,020,566.91	85,720.78	433,106,287.69
TOTAL	100	100.0000	433,020,566.91		433,020,566.91	85,720.78	433,106,287.69

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri
Statewide Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	5,838.56	5,838.56	0.00
TREASURER	77.01	77.01	0.00
SECRETARY OF STATE	477.96	477.96	0.00
REVENUE	48,248.74	48,248.74	0.00
LEGISLATURE	797.75	797.75	0.00
JUDICIARY	3,899.49	3,899.49	0.00
GOVERNOR	73.64	73.64	0.00
LT. GOVERNOR	12.27	12.27	0.00
AUDITOR	168.19	168.19	0.00
ATTORNEY GENERAL	343.94	343.94	0.00
AGRICULTURE	358.08	358.08	0.00
CONSERVATION	1,596.26	1,596.26	0.00
ECONOMIC DEVELOPMENT	668.30	668.30	0.00
EDUCATION	19,859.18	19,859.18	0.00
HIGHER EDUCATION	25,364.61	25,364.61	0.00
HEALTH	2,284.58	2,284.58	0.00
HIGHWAYS	6,595.12	6,595.12	0.00
LABOR	1,023.31	1,023.31	0.00
MENTAL HEALTH	12,256.10	12,256.10	0.00
NATURAL RESOURCES	2,528.40	2,528.40	0.00
PUBLIC SAFETY	2,954.43	2,954.43	0.00
SOCIAL SERVICES	26,901.03	26,901.03	0.00
CORRECTIONS	12,016.56	12,016.56	0.00
ALL OTHER	433,106,287.69	0.00	433,106,287.69
Direct Billed	0.00	0.00	0.00
Total	433,280,631.20	174,343.51	433,106,287.69

© 2005 MAXIMUS, INC.

DRAFT