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 2005 proposal to establish cost allocations or billings for fiscal year 2007 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 Tom Sadowski by MK

Name of Official Thomas Sadowski, CGFM, CPA

Title Director, Division of Accounting

Date of Execution June 20, 2006

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2005

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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 2007.

The fixed allocations for the Fiscal Year 2007 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2003 allocations from the Actual Fiscal Year 2005 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2005 allocations.

The cost pools included in this plan are as follows:

Office of Administration - Building Use
Office of Administration - Facilities Management
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

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. Stacy Neal, Division of Accounting at (573) 751-1899.

STATE OF MISSOURI
FIXED COSTS FOR USE IN FY 2007
BASED ON FY 2005 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING USE (1)	FACILITIES MANAGEMENT (2)	INSURANCE (3)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL
LEGISLATURE	492,127	26,952	720	74,608	---	30,607	---
JUDICIARY	125,232	15,349	4,273	1,144,701	33,729	148,212	---
GOVERNOR	18,221	(46,267)	37	(2,479)	39,439	1,727	---
LT GOVERNOR	(17,294)	368	9	---	3,977	493	---
AUDITOR	87,393	2,541	153	34,597	21,490	5,169	---
ATTORNEY GENERAL	260,841	159,929	472	89,400	5,769	28,852	---
AGRICULTURE	86,008	252,046	313	196,594	38,116	33,305	29,934
INSURANCE	181,841	---	599	45,684	12,291	9,790	13,995
CONSERVATION	---	---	2,271	---	9,599	166,305	---
ECONOMIC DEVELOPMEN	320,141	11,106	1,715	165,525	67,470	108,483	157,154
EDUCATION	139,486	59,803	2,842	935,744	132,815	450,965	---
HIGHER ED	---	---	(22,164)	(1,550,982)	66,753	7,697	---
HEALTH	(80,566)	(217,328)	2,232	85,543	87,600	166,771	231,524
HIGHWAYS	(127,955)	---	7,628	---	51,605	538,127	---
LABOR	30,986	10,467	1,173	499,957	39,136	79,157	110,015
MENTAL HEALTH	214,778	24,955	9,849	7,163,362	62,539	357,693	967,296
NATURAL RESOURCES	121,164	(181,365)	1,993	125,231	48,407	127,417	188,976
PUBLIC SAFETY	277,794	132,299	120,466	1,295,399	100,668	226,357	317,081
SOCIAL SERVICES	734,933	106,495	9,317	3,487,342	154,769	457,401	1,022,853
CORRECTIONS	52,005	---	13,396	4,547,782	60,137	467,975	1,406,989
TOTAL	2,917,135	357,350	157,294	18,338,008	1,036,309	3,412,503	4,445,817

Notes:

(1) These fixed costs are significantly less this year due to the Board of Public Buildings I and II adjustment to the carry forward amount explained on page 3.

(2) These fixed costs are significantly less this year due to the Facility Manager cost pool adjustment to the carry forward amount explained on page 4.

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

STATE OF MISSOURI
FIXED COSTS FOR USE IN FY 2007
BASED ON FY 2005 ACTUAL COSTS WITH CARRY-FORWARD

	PURCHASING	GENERAL SERVICES (4)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	TOTAL FIXED FY 07 (5 and 6)
LEGISLATURE	---	32,839	1,159	(19,895)	77,170	782	717,069
JUDICIARY	---	52,722	5,486	460,348	24,168	4,700	2,018,920
GOVERNOR	(46)	(240)	69	(259)	2,393	36	12,631
LT GOVERNOR	85	4,763	19	2,141	679	16	(4,744)
AUDITOR	(1,009)	15,719	202	30,908	13,029	176	210,368
ATTORNEY GENERAL	1,786	5,864	1,041	643,401	45,464	367	1,243,186
AGRICULTURE	2,469	(6,041)	1,302	33,307	25,194	264	692,811
INSURANCE	4,126	11,558	390	121,948	27,648	---	429,870
CONSERVATION	33,019	28,510	6,281	24,134	---	1,908	272,027
ECONOMIC DEVELOPMEN	68,552	3,603	4,002	106,028	74,716	310	1,088,805
EDUCATION	297,658	(1,025)	18,619	80,893	79,601	20,049	2,217,450
HIGHER ED (7)	2,908	(194,094)	309	15,058	---	(18,931)	(1,693,446)
HEALTH	206,795	(46,781)	7,286	328,216	16,964	2,133	790,389
HIGHWAYS	---	70,892	21,472	44,200	93,012	5,959	704,940
LABOR	6,372	13,533	3,054	227,886	---	(21)	1,021,715
MENTAL HEALTH	163,224	120,706	13,528	144,132	---	14,300	9,256,362
NATURAL RESOURCES	18,678	(3,069)	5,290	167,433	36,950	1,830	658,935
PUBLIC SAFETY	175,144	60,822	8,500	207,980	54,185	2,929	2,979,624
SOCIAL SERVICES	259,502	89,118	39,303	646,793	90,138	49,007	7,146,971
CORRECTIONS	394,457	128,532	17,697	616,465	---	14,693	7,720,128
TOTAL	1,633,720	387,931	155,009	3,881,117	661,311	100,507	37,484,011

37,484,011

Notes:

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

(5) The Building Rental Cost Pool was deleted this year from the roll-forward summary because those costs are only allocated to central service agencies in the SWCAP, not to grantee departments.

(6) The Information Services Cost Pool was deleted this year from the roll-forward summary because the costs of Systems Development-SAM II were allocated over a five year term in the SWCAP, ending in Fiscal Year 2004.

(7) This no longer includes colleges and universities.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUILDING USE	2005 CARRY-FORWARD	BPB I & II ADJUSTMENT	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	503,415	---	514,703	(11,288)	503,415	492,127
JUDICIARY	463,364	345,973	455,523	(338,132)	463,364	125,232
GOVERNOR	104,433	63,795	126,850	(86,212)	104,433	18,221
LT GOVERNOR	7,714	---	32,722	(25,008)	7,714	(17,294)
AUDITOR	250,087	180,449	232,332	(162,694)	250,087	87,393
ATTORNEY GENERAL	398,287	279,289	256,444	(137,446)	398,287	260,841
AGRICULTURE	85,540	---	85,072	468	85,540	86,008
INSURANCE	507,247	353,777	478,876	(325,406)	507,247	181,841
CONSERVATION	---	---	---	---	---	---
ECONOMIC DEVELOPMENT	905,706	612,150	879,121	(585,565)	905,706	320,141
EDUCATION	211,784	64,506	219,576	(72,298)	211,784	139,486
HIGHER ED	---	---	---	---	---	---
HEALTH	493,829	324,891	743,333	(574,395)	493,829	(80,566)
HIGHWAYS	---	---	127,955	(127,955)	---	(127,955)
LABOR	206,888	169,620	213,170	(175,902)	206,888	30,986
MENTAL HEALTH	190,738	65,327	101,371	24,040	190,738	214,778
NATURAL RESOURCES	180,816	---	240,468	(59,652)	180,816	121,164
PUBLIC SAFETY	548,406	281,651	537,367	(270,612)	548,406	277,794
SOCIAL SERVICES	4,076,882	3,138,038	4,280,793	(3,341,949)	4,076,882	734,933
CORRECTIONS	482,342	350,022	562,657	(430,337)	482,342	52,005
TOTAL	9,617,478	6,229,488	10,088,333	(6,700,343)	9,617,478	2,917,135

NOTES: The carry-forward only Includes use charges in lieu of depreciation for Building Use I, II, III, IV, and V cost pools.
We are adjusting the carry-forward to back out operation and maintenance costs of the Board of Public Buildings I and II cost pools, since these costs will be direct billed in Fiscal Year 2007.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

FACILITIES MANAGEMENT	2005 CARRY-FORWARD	FACILITY MANAGER ADJUSTMENT	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	1,844,495	1,844,495	1,817,543	(1,817,543)	1,844,495	26,952
JUDICIARY	381,596	381,596	366,247	(366,247)	381,596	15,349
GOVERNOR	268,184	268,184	314,451	(314,451)	268,184	(46,267)
LT GOVERNOR	28,262	28,262	27,894	(27,894)	28,262	368
AUDITOR	19,141	19,141	16,600	(16,600)	19,141	2,541
ATTORNEY GENERAL	717,383	717,383	557,454	(557,454)	717,383	159,929
AGRICULTURE	698,595	698,595	446,549	(446,549)	698,595	252,046
INSURANCE	---	---	---	---	---	---
CONSERVATION	---	---	---	---	---	---
ECONOMIC DEVELOPMENT	288,437	288,437	277,331	(277,331)	288,437	11,106
EDUCATION	990,486	990,486	930,683	(930,683)	990,486	59,803
HIGHER ED	---	---	---	---	---	---
HEALTH	378,570	378,570	595,898	(595,898)	378,570	(217,328)
HIGHWAYS	---	---	---	---	---	---
LABOR	278,717	278,717	268,250	(268,250)	278,717	10,467
MENTAL HEALTH	610,055	610,055	585,100	(585,100)	610,055	24,955
NATURAL RESOURCES	1,084,661	1,084,661	1,266,026	(1,266,026)	1,084,661	(181,365)
PUBLIC SAFETY	136,167	136,167	3,868	(3,868)	136,167	132,299
SOCIAL SERVICES	1,647,629	1,647,629	1,541,134	(1,541,134)	1,647,629	106,495
CORRECTIONS	---	---	---	---	---	---
TOTAL	9,372,378	9,372,378	9,015,028	(9,015,028)	9,372,378	357,350

NOTES: We are adjusting the carry-forward to back out operation and maintenance costs of the state owned buildings in the facilities manager cost pool, since these costs will be direct billed in Fiscal Year 2007. The carry-forward does still include costs of the Penrose Family Center (Prince Hall), which is operated by the Department of Social Services.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INSURANCE	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	594	468	126	594	720
JUDICIARY	3,385	2,497	888	3,385	4,273
GOVERNOR	29	21	8	29	37
LT GOVERNOR	7	5	2	7	9
AUDITOR	124	95	29	124	153
ATTORNEY GENERAL	360	248	112	360	472
AGRICULTURE	334	355	(21)	334	313
INSURANCE	501	403	98	501	599
CONSERVATION	1,716	1,161	555	1,716	2,271
ECONOMIC DEVELOPMENT	1,296	877	419	1,296	1,715
EDUCATION	2,219	1,596	623	2,219	2,842
HIGHER ED	758	23,680	(22,922)	758	(22,164)
HEALTH	1,781	1,330	451	1,781	2,232
HIGHWAYS	5,888	4,148	1,740	5,888	7,628
LABOR	929	685	244	929	1,173
MENTAL HEALTH	8,614	7,379	1,235	8,614	9,849
NATURAL RESOURCES	1,738	1,483	255	1,738	1,993
PUBLIC SAFETY	121,077	121,688	(611)	121,077	120,466
SOCIAL SERVICES	8,065	6,813	1,252	8,065	9,317
CORRECTIONS	10,452	7,508	2,944	10,452	13,396
TOTAL	169,867	182,440	(12,573)	169,867	157,294

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

WORKERS' COMP	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	59,797	44,986	14,811	59,797	74,608
JUDICIARY	908,093	671,485	236,608	908,093	1,144,701
GOVERNOR	---	2,479	(2,479)	---	(2,479)
LT GOVERNOR	---	---	---	---	---
AUDITOR	18,364	2,131	16,233	18,364	34,597
ATTORNEY GENERAL	47,149	4,898	42,251	47,149	89,400
AGRICULTURE	107,068	17,542	89,526	107,068	196,594
INSURANCE	49,417	53,150	(3,733)	49,417	45,684
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	186,805	208,085	(21,280)	186,805	165,525
EDUCATION	687,679	439,614	248,065	687,679	935,744
HIGHER ED	468	1,551,918	(1,551,450)	468	(1,550,982)
HEALTH	117,521	149,499	(31,978)	117,521	85,543
HIGHWAYS	---	---	---	---	---
LABOR	390,583	281,209	109,374	390,583	499,957
MENTAL HEALTH	6,327,379	5,491,396	835,983	6,327,379	7,163,362
NATURAL RESOURCES	367,870	610,509	(242,639)	367,870	125,231
PUBLIC SAFETY	1,167,364	1,039,329	128,035	1,167,364	1,295,399
SOCIAL SERVICES	2,391,955	1,296,568	1,095,387	2,391,955	3,487,342
CORRECTIONS	4,538,356	4,528,930	9,426	4,538,356	4,547,782
TOTAL	17,365,868	16,393,728	972,140	17,365,868	18,338,008

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUDGET & PLANNING	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	---	---	---	---	---
JUDICIARY	31,669	29,609	2,060	31,669	33,729
GOVERNOR	39,448	39,457	(9)	39,448	39,439
LT GOVERNOR	2,647	1,317	1,330	2,647	3,977
AUDITOR	11,733	1,976	9,757	11,733	21,490
ATTORNEY GENERAL	3,955	2,141	1,814	3,955	5,769
AGRICULTURE	37,683	37,250	433	37,683	38,116
INSURANCE	12,354	12,417	(63)	12,354	12,291
CONSERVATION	9,707	9,815	(108)	9,707	9,599
ECONOMIC DEVELOPMENT	71,183	74,896	(3,713)	71,183	67,470
EDUCATION	109,389	85,963	23,426	109,389	132,815
HIGHER ED	57,815	48,877	8,938	57,815	66,753
HEALTH	83,537	79,474	4,063	83,537	87,600
HIGHWAYS	55,626	59,647	(4,021)	55,626	51,605
LABOR	33,467	27,798	5,669	33,467	39,136
MENTAL HEALTH	74,745	86,951	(12,206)	74,745	62,539
NATURAL RESOURCES	49,449	50,491	(1,042)	49,449	48,407
PUBLIC SAFETY	94,649	88,630	6,019	94,649	100,668
SOCIAL SERVICES	163,413	172,057	(8,644)	163,413	154,769
CORRECTIONS	59,711	59,285	426	59,711	60,137
TOTAL	1,002,180	968,051	34,129	1,002,180	1,036,309

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

ACCOUNTING & PAYROLL	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	25,193	19,779	5,414	25,193	30,607
JUDICIARY	115,066	81,920	33,146	115,066	148,212
GOVERNOR	1,565	1,403	162	1,565	1,727
LT GOVERNOR	391	289	102	391	493
AUDITOR	4,608	4,047	561	4,608	5,169
ATTORNEY GENERAL	21,183	13,514	7,669	21,183	28,852
AGRICULTURE	30,069	26,833	3,236	30,069	33,305
INSURANCE	9,261	8,732	529	9,261	9,790
CONSERVATION	136,989	107,673	29,316	136,989	166,305
ECONOMIC DEVELOPMENT	84,884	61,285	23,599	84,884	108,483
EDUCATION	466,607	482,249	(15,642)	466,607	450,965
HIGHER ED	7,586	7,475	111	7,586	7,697
HEALTH	200,801	234,831	(34,030)	200,801	166,771
HIGHWAYS	564,255	590,383	(26,128)	564,255	538,127
LABOR	69,613	60,069	9,544	69,613	79,157
MENTAL HEALTH	296,713	235,733	60,980	296,713	357,693
NATURAL RESOURCES	142,940	158,463	(15,523)	142,940	127,417
PUBLIC SAFETY	183,421	140,485	42,936	183,421	226,357
SOCIAL SERVICES	407,591	357,781	49,810	407,591	457,401
CORRECTIONS	389,464	310,953	78,511	389,464	467,975
TOTAL	3,158,200	2,903,897	254,303	3,158,200	3,412,503

PERSONNEL	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	34,707	39,480	(4,773)	34,707	29,934
INSURANCE	14,370	14,745	(375)	14,370	13,995
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	153,077	149,000	4,077	153,077	157,154
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	229,920	228,316	1,604	229,920	231,524
HIGHWAYS	---	---	---	---	---
LABOR	114,108	118,201	(4,093)	114,108	110,015
MENTAL HEALTH	1,016,861	1,066,426	(49,565)	1,016,861	967,296
NATURAL RESOURCES	200,084	211,192	(11,108)	200,084	188,976
PUBLIC SAFETY	271,569	226,057	45,512	271,569	317,081
SOCIAL SERVICES	1,032,570	1,042,287	(9,717)	1,032,570	1,022,853
CORRECTIONS	1,361,984	1,316,979	45,005	1,361,984	1,406,989
TOTAL	4,429,250	4,412,683	16,567	4,429,250	4,445,817

PURCHASING	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	30	106	(76)	30	(46)
LT GOVERNOR	43	1	42	43	85
AUDITOR	740	2,489	(1,749)	740	(1,009)
ATTORNEY GENERAL	2,971	4,156	(1,185)	2,971	1,786
AGRICULTURE	4,245	6,021	(1,776)	4,245	2,469
INSURANCE	4,190	4,254	(64)	4,190	4,126
CONSERVATION	43,701	54,383	(10,682)	43,701	33,019
ECONOMIC DEVELOPMENT	75,958	83,364	(7,406)	75,958	68,552
EDUCATION	304,720	311,782	(7,062)	304,720	297,658
HIGHER ED	23,194	43,480	(20,286)	23,194	2,908
HEALTH	196,156	185,517	10,639	196,156	206,795
HIGHWAYS	---	---	---	---	---
LABOR	10,246	14,120	(3,874)	10,246	6,372
MENTAL HEALTH	186,066	208,908	(22,842)	186,066	163,224
NATURAL RESOURCES	33,174	47,670	(14,496)	33,174	18,678
PUBLIC SAFETY	145,411	115,678	29,733	145,411	175,144
SOCIAL SERVICES	317,560	375,618	(58,058)	317,560	259,502
CORRECTIONS	442,773	491,089	(48,316)	442,773	394,457
TOTAL	1,791,178	1,948,636	(157,458)	1,791,178	1,633,720

GENERAL SERVICES	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	22,513	12,187	10,326	22,513	32,839
JUDICIARY	46,083	39,444	6,639	46,083	52,722
GOVERNOR	385	1,010	(625)	385	(240)
LT GOVERNOR	4,125	3,487	638	4,125	4,763
AUDITOR	8,902	2,085	6,817	8,902	15,719
ATTORNEY GENERAL	4,653	3,442	1,211	4,653	5,864
AGRICULTURE	6,096	18,233	(12,137)	6,096	(6,041)
INSURANCE	9,615	7,672	1,943	9,615	11,558
CONSERVATION	22,518	16,526	5,992	22,518	28,510
ECONOMIC DEVELOPMENT	22,508	41,413	(18,905)	22,508	3,603
EDUCATION	24,872	50,769	(25,897)	24,872	(1,025)
HIGHER ED	2,631	199,356	(196,725)	2,631	(194,094)
HEALTH	22,529	91,839	(69,310)	22,529	(46,781)
HIGHWAYS	77,267	83,642	(6,375)	77,267	70,892
LABOR	11,561	9,589	1,972	11,561	13,533
MENTAL HEALTH	105,547	90,388	15,159	105,547	120,706
NATURAL RESOURCES	22,210	47,489	(25,279)	22,210	(3,069)
PUBLIC SAFETY	62,072	63,322	(1,250)	62,072	60,822
SOCIAL SERVICES	99,377	109,636	(10,259)	99,377	89,118
CORRECTIONS	126,428	124,324	2,104	126,428	128,532
TOTAL	701,892	1,015,853	(313,961)	701,892	387,931

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

TREASURER DISBURSEMENTS	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	821	483	338	821	1,159
JUDICIARY	3,777	2,068	1,709	3,777	5,486
GOVERNOR	51	33	18	51	69
LT GOVERNOR	13	7	6	13	19
AUDITOR	151	100	51	151	202
ATTORNEY GENERAL	684	327	357	684	1,041
AGRICULTURE	967	632	335	967	1,302
INSURANCE	300	210	90	300	390
CONSERVATION	4,407	2,533	1,874	4,407	6,281
ECONOMIC DEVELOPMENT	2,733	1,464	1,269	2,733	4,002
EDUCATION	14,835	11,051	3,784	14,835	18,619
HIGHER ED	242	175	67	242	309
HEALTH	6,421	5,556	865	6,421	7,286
HIGHWAYS	18,083	14,694	3,389	18,083	21,472
LABOR	2,238	1,422	816	2,238	3,054
MENTAL HEALTH	9,722	5,916	3,806	9,722	13,528
NATURAL RESOURCES	4,591	3,892	699	4,591	5,290
PUBLIC SAFETY	5,967	3,434	2,533	5,967	8,500
SOCIAL SERVICES	34,170	29,037	5,133	34,170	39,303
CORRECTIONS	12,706	7,715	4,991	12,706	17,697
TOTAL	122,879	90,749	32,130	122,879	155,009

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

RECORDS MANAGEMENT	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	---	19,895	(19,895)	---	(19,895)
JUDICIARY	465,317	470,286	(4,969)	465,317	460,348
GOVERNOR	1,217	2,693	(1,476)	1,217	(259)
LT GOVERNOR	2,560	2,979	(419)	2,560	2,141
AUDITOR	51,764	72,620	(20,856)	51,764	30,908
ATTORNEY GENERAL	637,360	631,319	6,041	637,360	643,401
AGRICULTURE	38,017	42,727	(4,710)	38,017	33,307
INSURANCE	130,554	139,160	(8,606)	130,554	121,948
CONSERVATION	20,637	17,140	3,497	20,637	24,134
ECONOMIC DEVELOPMENT	132,684	159,340	(26,656)	132,684	106,028
EDUCATION	106,874	132,855	(25,981)	106,874	80,893
HIGHER ED	22,159	29,260	(7,101)	22,159	15,058
HEALTH	334,548	340,880	(6,332)	334,548	328,216
HIGHWAYS	29,068	13,936	15,132	29,068	44,200
LABOR	267,498	307,110	(39,612)	267,498	227,886
MENTAL HEALTH	116,181	88,230	27,951	116,181	144,132
NATURAL RESOURCES	165,743	164,053	1,690	165,743	167,433
PUBLIC SAFETY	207,054	206,128	926	207,054	207,980
SOCIAL SERVICES	685,222	723,651	(38,429)	685,222	646,793
CORRECTIONS	582,644	548,823	33,821	582,644	616,465
TOTAL	3,997,101	4,113,085	(115,984)	3,997,101	3,881,117

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

SECURITY	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	154,459	231,748	(77,289)	154,459	77,170
JUDICIARY	26,297	28,426	(2,129)	26,297	24,168
GOVERNOR	10,277	18,161	(7,884)	10,277	2,393
LT GOVERNOR	2,116	3,553	(1,437)	2,116	679
AUDITOR	29,018	45,007	(15,989)	29,018	13,029
ATTORNEY GENERAL	54,711	63,958	(9,247)	54,711	45,464
AGRICULTURE	36,877	48,560	(11,683)	36,877	25,194
INSURANCE	43,829	60,010	(16,181)	43,829	27,648
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	79,799	84,882	(5,083)	79,799	74,716
EDUCATION	112,444	145,287	(32,843)	112,444	79,601
HIGHER ED	---	---	---	---	---
HEALTH	23,879	30,794	(6,915)	23,879	16,964
HIGHWAYS	165,341	237,670	(72,329)	165,341	93,012
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	87,960	138,970	(51,010)	87,960	36,950
PUBLIC SAFETY	41,108	28,031	13,077	41,108	54,185
SOCIAL SERVICES	99,749	109,360	(9,611)	99,749	90,138
CORRECTIONS	---	---	---	---	---
TOTAL	967,864	1,274,417	(306,553)	967,864	661,311

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

REVENUE CASHIER	2005 CARRY-FORWARD	2003 ACTUAL	CARRY-FORWARD ADJUSTMENT	2005 ACTUAL	FIXED FY 07
LEGISLATURE	790	798	(8)	790	782
JUDICIARY	4,300	3,900	400	4,300	4,700
GOVERNOR	55	74	(19)	55	36
LT GOVERNOR	14	12	2	14	16
AUDITOR	172	168	4	172	176
ATTORNEY GENERAL	355	343	12	355	367
AGRICULTURE	311	358	(47)	311	264
INSURANCE	---	---	---	---	---
CONSERVATION	1,752	1,596	156	1,752	1,908
ECONOMIC DEVELOPMENT	489	668	(179)	489	310
EDUCATION	19,954	19,859	95	19,954	20,049
HIGHER ED	3,217	25,365	(22,148)	3,217	(18,931)
HEALTH	2,209	2,285	(76)	2,209	2,133
HIGHWAYS	6,277	6,595	(318)	6,277	5,959
LABOR	501	1,023	(522)	501	(21)
MENTAL HEALTH	13,278	12,256	1,022	13,278	14,300
NATURAL RESOURCES	2,179	2,528	(349)	2,179	1,830
PUBLIC SAFETY	2,942	2,955	(13)	2,942	2,929
SOCIAL SERVICES	37,954	26,901	11,053	37,954	49,007
CORRECTIONS	13,355	12,017	1,338	13,355	14,693
TOTAL	110,104	119,701	(9,597)	110,104	100,507

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MAXIMUS
Allocated Costs By Department

Grantee Departments	BUILDING USE I	BUILDING USE II	BUILDING USE III	BUILDING USE IV	BUILDING USE V	EQUIPMENT USE	RETIREMENT/GROUP
LEGISLATURE	503,414.77	0.00	0.00	0.00	0.00	0.00	0.00
JUDICIARY	46,536.49	70,854.54	0.00	0.00	0.00	0.00	0.00
GOVERNOR	26,954.53	7,925.95	5,757.50	0.00	0.00	0.00	0.00
LT. GOVERNOR	7,713.51	0.00	0.00	0.00	0.00	0.00	0.00
AUDITOR	57,749.58	7,220.24	4,668.18	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	68,333.72	28,752.25	21,912.21	0.00	0.00	0.00	0.00
AGRICULTURE	0.00	0.00	43,755.00	0.00	41,785.00	0.00	0.00
INSURANCE	147,437.85	3,196.04	2,836.03	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	217,113.83	8,648.26	20,879.84	46,914.00	0.00	0.00	0.00
EDUCATION	0.00	128,933.53	18,344.52	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	20,009.51	91,202.12	10,480.75	0.00	47,244.97	0.00	0.00
HIGHWAYS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	30,219.13	7,048.59	0.00	0.00	0.00	0.00
MENTAL HEALTH	1,073.17	0.00	18,681.82	105,656.00	0.00	0.00	0.00
NATURAL RESOURCES	10,059.95	101,449.47	69,307.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY	70,234.21	178,502.90	18,017.57	0.00	0.00	0.00	0.00
SOCIAL SERVICES	103,404.67	337,397.56	253,868.25	244,173.00	0.00	0.00	0.00
CORRECTIONS	0.00	28,900.39	0.00	0.00	103,421.03	0.00	0.00
ALL OTHER	48,583.51	0.00	0.00	0.00	0.00	0.00	0.00
SubTotal	1,328,619.30	1,023,202.38	495,557.26	396,743.00	192,451.00	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	1,328,619.30	1,023,202.38	495,557.26	396,743.00	192,451.00	0.00	0.00

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MAXIMUS
Allocated Costs By Department

Grantee Departments	OASDHI	BUILDING RENTAL	WORKER'S	UNEMPLOYMENT	INSURANCE	BOARD OF PUBLIC	BOARD OF PUBLIC
LEGISLATURE	0.00	0.00	59,797.46	0.00	593.52	0.00	0.00
JUDICIARY	0.00	0.00	908,092.79	0.00	3,385.02	345,973.06	0.00
GOVERNOR	0.00	0.00	0.00	0.00	29.34	63,795.05	0.00
LT. GOVERNOR	0.00	0.00	0.00	0.00	6.71	0.00	0.00
AUDITOR	0.00	0.00	18,363.63	0.00	123.99	180,449.17	0.00
ATTORNEY GENERAL	0.00	0.00	47,149.06	0.00	360.22	279,289.13	0.00
AGRICULTURE	0.00	0.00	107,067.86	0.00	334.20	0.00	0.00
INSURANCE	0.00	0.00	49,416.57	0.00	500.74	353,777.50	0.00
CONSERVATION	0.00	0.00	0.00	0.00	1,716.01	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	0.00	186,804.79	0.00	1,296.16	612,149.71	0.00
EDUCATION	0.00	0.00	687,678.82	0.00	2,219.38	25,930.29	38,575.60
HIGHER EDUCATION	0.00	0.00	468.17	0.00	757.85	0.00	0.00
HEALTH	0.00	0.00	117,521.08	0.00	1,781.45	197,402.36	127,489.20
HIGHWAYS	0.00	0.00	0.00	0.00	5,888.24	0.00	0.00
LABOR	0.00	0.00	390,582.95	0.00	928.66	147,555.89	22,063.67
MENTAL HEALTH	0.00	0.00	6,327,378.55	0.00	8,614.07	6,848.76	58,478.27
NATURAL RESOURCES	0.00	0.00	367,869.85	0.00	1,738.13	0.00	0.00
PUBLIC SAFETY	0.00	0.00	1,167,363.81	0.00	121,076.59	261,378.15	20,272.78
SOCIAL SERVICES	0.00	0.00	2,391,955.39	0.00	8,064.96	2,956,168.26	181,870.05
CORRECTIONS	0.00	0.00	4,538,356.32	0.00	10,452.32	141,116.68	208,905.16
ALL OTHER	0.00	0.00	2,047,452.57	0.00	13,627.58	89,097.83	0.00
SubTotal	0.00	0.00	19,413,319.67	0.00	183,495.14	5,660,931.84	657,654.73
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	19,413,319.67	0.00	183,495.14	5,660,931.84	657,654.73

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MAXIMUS
Allocated Costs By Department

Grantee Departments	COMM. OF ADMIN.	INFORMATION SERVICES	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAGEMENT	DESIGN AND	PERSONNEL
LEGISLATURE	0.00	0.00	0.00	25,193.05	1,844,495.27	0.00	0.00
JUDICIARY	0.00	0.00	31,669.46	115,066.17	381,596.06	0.00	0.00
GOVERNOR	37,586.45	0.00	39,447.91	1,565.42	268,184.42	0.00	0.00
LT. GOVERNOR	7,047.46	0.00	2,647.29	390.91	28,262.07	0.00	0.00
AUDITOR	0.00	0.00	11,733.07	4,607.78	19,140.74	0.00	0.00
ATTORNEY GENERAL	0.00	0.00	3,954.60	21,182.76	717,382.70	0.00	0.00
AGRICULTURE	0.00	0.00	37,683.06	30,068.91	698,594.82	0.00	34,707.20
INSURANCE	0.00	0.00	12,354.03	9,260.65	0.00	0.00	14,370.03
CONSERVATION	0.00	0.00	9,706.75	136,989.02	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	0.00	71,182.74	84,884.34	288,437.30	0.00	153,077.09
EDUCATION	0.00	0.00	109,388.71	466,606.74	990,486.04	0.00	0.00
HIGHER EDUCATION	0.00	0.00	57,815.54	7,586.07	0.00	0.00	0.00
HEALTH	0.00	0.00	83,536.76	200,800.71	378,569.90	0.00	229,920.08
HIGHWAYS	0.00	0.00	55,625.82	564,254.77	0.00	0.00	0.00
LABOR	0.00	0.00	33,466.99	69,613.66	278,717.18	0.00	114,107.62
MENTAL HEALTH	0.00	0.00	74,745.14	296,713.66	610,055.51	0.00	1,016,860.57
NATURAL RESOURCES	0.00	0.00	49,448.79	142,939.86	1,084,660.74	0.00	200,084.05
PUBLIC SAFETY	0.00	0.00	94,648.85	183,420.95	136,166.72	0.00	271,568.76
SOCIAL SERVICES	0.00	0.00	163,413.08	407,591.10	1,647,628.73	0.00	1,032,570.18
CORRECTIONS	0.00	0.00	59,711.13	389,463.70	0.00	0.00	1,361,984.29
ALL OTHER	1,516,905.92	56,206,090.98	855,459.20	102,223.96	1,571,995.88	9,607,265.02	280,221.81
SubTotal	1,561,539.83	56,206,090.98	1,857,638.92	3,260,424.19	10,944,374.08	9,607,265.02	4,709,471.68
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	1,561,539.83	56,206,090.98	1,857,638.92	3,260,424.19	10,944,374.08	9,607,265.02	4,709,471.68

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Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0.00	22,513.06	821.03	0.00	154,459.21	790.45	2,612,077.82
JUDICIARY	0.00	46,082.98	3,776.97	465,316.56	26,297.37	4,299.87	2,448,947.34
GOVERNOR	29.74	385.01	50.77	1,217.12	10,277.13	55.48	463,261.82
LT. GOVERNOR	42.93	4,125.30	12.64	2,559.52	2,115.89	13.85	54,938.08
AUDITOR	740.56	8,901.59	150.55	51,763.49	29,017.78	171.78	394,802.13
ATTORNEY GENERAL	2,971.14	4,653.16	684.21	637,360.38	54,710.60	354.69	1,889,050.83
AGRICULTURE	4,245.16	6,096.55	967.14	38,017.18	36,876.75	310.66	1,080,509.49
INSURANCE	4,189.54	9,615.37	299.83	130,554.24	43,828.94	0.00	781,637.36
CONSERVATION	43,700.52	22,517.81	4,406.61	20,637.41	0.00	1,751.54	241,425.67
ECONOMIC DEVELOPMENT	75,957.60	22,507.83	2,732.76	132,684.23	79,798.88	489.11	2,005,558.47
EDUCATION	304,719.69	24,871.88	14,835.16	106,874.07	112,443.89	19,954.46	3,051,862.78
HIGHER EDUCATION	23,193.60	2,631.43	242.40	22,158.76	0.00	3,217.11	118,070.93
HEALTH	196,156.49	22,528.80	6,420.73	334,547.50	23,879.21	2,209.07	2,091,700.69
HIGHWAYS	0.00	77,266.75	18,083.50	29,067.74	165,340.87	6,277.13	921,804.82
LABOR	10,246.42	11,561.41	2,237.73	267,498.42	0.00	501.31	1,386,349.63
MENTAL HEALTH	186,066.51	105,546.67	9,722.17	116,181.49	0.00	13,278.01	8,955,900.37
NATURAL RESOURCES	33,173.61	22,209.79	4,591.29	165,743.42	87,960.14	2,178.74	2,343,414.83
PUBLIC SAFETY	145,411.31	62,071.95	5,966.97	207,053.94	41,108.53	2,942.34	2,987,206.33
SOCIAL SERVICES	317,560.18	99,377.55	34,170.67	685,221.89	99,748.61	37,953.85	11,002,137.98
CORRECTIONS	442,772.84	126,427.57	12,706.08	582,643.55	0.00	13,354.45	8,020,215.51
ALL OTHER	3,474,892.83	9,209,754.45	3,597,912.77	31,357,755.46	8,161.25	458,550,638.10	578,538,039.12
SubTotal	5,266,070.67	9,911,646.91	3,720,791.98	35,354,856.37	976,025.05	458,660,742.00	631,388,912.00
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	5,266,070.67	9,911,646.91	3,720,791.98	35,354,856.37	976,025.05	458,660,742.00	631,388,912.00

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MAXIMUS
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0.00	2,612,077.82	0.00	2,612,077.82
JUDICIARY	0.00	2,448,947.34	0.00	2,448,947.34
GOVERNOR	0.00	463,261.82	0.00	463,261.82
LT. GOVERNOR	0.00	54,938.08	0.00	54,938.08
AUDITOR	0.00	394,802.13	0.00	394,802.13
ATTORNEY GENERAL	0.00	1,889,050.83	0.00	1,889,050.83
AGRICULTURE	0.00	1,080,509.49	0.00	1,080,509.49
INSURANCE	0.00	781,637.36	0.00	781,637.36
CONSERVATION	0.00	241,425.67	0.00	241,425.67
ECONOMIC DEVELOPMENT	0.00	2,005,558.47	0.00	2,005,558.47
EDUCATION	0.00	3,051,862.78	0.00	3,051,862.78
HIGHER EDUCATION	0.00	118,070.93	0.00	118,070.93
HEALTH	0.00	2,091,700.69	0.00	2,091,700.69
HIGHWAYS	0.00	921,804.82	0.00	921,804.82
LABOR	0.00	1,386,349.63	0.00	1,386,349.63
MENTAL HEALTH	0.00	8,955,900.37	0.00	8,955,900.37
NATURAL RESOURCES	0.00	2,343,414.83	0.00	2,343,414.83
PUBLIC SAFETY	0.00	2,987,206.33	0.00	2,987,206.33
SOCIAL SERVICES	0.00	11,002,137.98	0.00	11,002,137.98
CORRECTIONS	0.00	8,020,215.51	0.00	8,020,215.51
ALL OTHER	0.00	578,538,039.12	0.00	578,538,039.12
SubTotal	0.00	631,388,912.00	0.00	631,388,912.00
Direct Billed	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00
Total	0.00	631,388,912.00	0.00	631,388,912.00

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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	$ 4,012,888
Capitol	34,235,183
Truman	64,825,135
Supreme Court	3,121,434
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.

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Schedule .2 - Costs To Be Allocated

For Department BUILDING USE I

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,780,056.00			2,780,056.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	2,780,056.00	0.00		2,780,056.00

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE I

	Total	General & Admin	BROADWAY	CAPITOL	TRUMAN
Other Expense & Cost					
Building Use Charges	2,250,867.00	0.00	80,258.00	684,704.00	1,296,503.00
Interest Charges	529,189.00	0.00	0.00	0.00	529,189.00
Departmental Totals					
Total Expenditures	2,780,056.00	0.00	80,258.00	684,704.00	1,825,692.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	2,780,056.00	0.00	80,258.00	684,704.00	1,825,692.00
Allocation Step 1					
1st Allocation	2,780,056.00	0.00	80,258.00	684,704.00	1,825,692.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 01 BUILDING USE I					
Total Allocated	2,780,056.00	0.00	80,258.00	684,704.00	1,825,692.00

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE I

	SUPREME COURT	SPRINGFIELD
Other Expense & Cost		
Building Use Charges	62,429.00	126,973.00
Interest Charges	0.00	0.00
Departmental Totals		
Total Expenditures	62,429.00	126,973.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	62,429.00	126,973.00
Allocation Step 1		
1st Allocation	62,429.00	126,973.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 01 BUILDING USE I		
Total Allocated	62,429.00	126,973.00

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

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	264	0.2724	218.62		218.62		218.62
ATTORNEY GENERAL	54,901	56.6474	45,464.10		45,464.10		45,464.10
SOCIAL SERVICES	41,752	43.0802	34,575.28		34,575.28		34,575.28
SubTotal	96,917	100.0000	80,258.00		80,258.00		80,258.00
TOTAL	96,917	100.0000	80,258.00		80,258.00		80,258.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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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.	1,648	0.7024	4,809.63		4,809.63		4,809.63
BUDGET AND PLANNING	6,608	2.8166	19,285.22		19,285.22		19,285.22
FACILITIES MANAGEMENT	30,389	12.9529	88,689.24		88,689.24		88,689.24
DESIGN AND CONSTRUCTION	165	0.0703	481.55		481.55		481.55
TREASURER	1,776	0.7570	5,183.20		5,183.20		5,183.20
SECRETARY OF STATE	1,586	0.6760	4,628.69		4,628.69		4,628.69
SECURITY	253	0.1078	738.37		738.37		738.37
LEGISLATURE	172,493	73.5231	503,414.77		503,414.77		503,414.77
GOVERNOR	8,975	3.8255	26,193.22		26,193.22		26,193.22
LT. GOVERNOR	2,643	1.1265	7,713.51		7,713.51		7,713.51
AUDITOR	1,790	0.7630	5,224.05		5,224.05		5,224.05
NATURAL RESOURCES	3,447	1.4692	10,059.95		10,059.95		10,059.95
ALL OTHER	2,838	1.2097	8,282.60		8,282.60		8,282.60
SubTotal	234,611	100.0000	684,704.00		684,704.00		684,704.00
TOTAL	234,611	100.0000	684,704.00		684,704.00		684,704.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	12,880	2.4493	44,717.06		44,717.06		44,717.06
INFORMATION SERVICES	47,790	9.0880	165,918.34		165,918.34		165,918.34
ACCOUNTING	15,352	2.9194	53,299.40		53,299.40		53,299.40
FACILITIES MANAGEMENT	10,533	2.0030	36,568.70		36,568.70		36,568.70
DESIGN AND CONSTRUCTION	20,106	3.8235	69,804.44		69,804.44		69,804.44
PERSONNEL	21,018	3.9969	72,970.74		72,970.74		72,970.74
PURCHASING	11,876	2.2584	41,231.36		41,231.36		41,231.36
GENERAL SERVICES	12,205	2.3210	42,373.58		42,373.58		42,373.58
TREASURER	18,106	3.4431	62,860.80		62,860.80		62,860.80
SECURITY	2,730	0.5192	9,478.08		9,478.08		9,478.08
REVENUE	203,420	38.6832	706,237.86		706,237.86		706,237.86
AUDITOR	14,510	2.7593	50,376.14		50,376.14		50,376.14
INSURANCE	42,467	8.0757	147,437.85		147,437.85		147,437.85
ECONOMIC DEVELOPMENT	62,536	11.8921	217,113.83		217,113.83		217,113.83
PUBLIC SAFETY	18,723	3.5605	65,002.91		65,002.91		65,002.91
ALL OTHER	11,608	2.2074	40,300.91		40,300.91		40,300.91
SubTotal	525,860	100.0000	1,825,692.00		1,825,692.00		1,825,692.00
TOTAL	525,860	100.0000	1,825,692.00		1,825,692.00		1,825,692.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUDICIARY	35,686	74.5431	46,536.49		46,536.49		46,536.49
ATTORNEY GENERAL	12,187	25.4569	15,892.51		15,892.51		15,892.51
SubTotal	47,873	100.0000	62,429.00		62,429.00		62,429.00
TOTAL	47,873	100.0000	62,429.00		62,429.00		62,429.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	4,746	5.7141	7,255.34		7,255.34		7,255.34
SECRETARY OF STATE	1,430	1.7217	2,186.08		2,186.08		2,186.08
REVENUE	8,177	9.8449	12,500.40		12,500.40		12,500.40
GOVERNOR	498	0.5996	761.31		761.31		761.31
AUDITOR	1,406	1.6928	2,149.39		2,149.39		2,149.39
ATTORNEY GENERAL	4,564	5.4950	6,977.11		6,977.11		6,977.11
HEALTH	13,089	15.7589	20,009.51		20,009.51		20,009.51
MENTAL HEALTH	702	0.8452	1,073.17		1,073.17		1,073.17
PUBLIC SAFETY	3,422	4.1200	5,231.30		5,231.30		5,231.30
SOCIAL SERVICES	45,024	54.2078	68,829.39		68,829.39		68,829.39
SubTotal	83,058	100.0000	126,973.00		126,973.00		126,973.00
TOTAL	83,058	100.0000	126,973.00		126,973.00		126,973.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .5 - Allocation Summary
For Department BUILDING USE I

Receiving Department	Total	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
COMM. OF ADMIN.	49,526.69	0.00	4,809.63	44,717.06	0.00	0.00
INFORMATION SERVICES	165,918.34	0.00	0.00	165,918.34	0.00	0.00
BUDGET AND PLANNING	19,285.22	0.00	19,285.22	0.00	0.00	0.00
ACCOUNTING	53,299.40	0.00	0.00	53,299.40	0.00	0.00
FACILITIES MANAGEMENT	132,731.90	218.62	88,689.24	36,568.70	0.00	7,255.34
DESIGN AND CONSTRUCTION	70,285.99	0.00	481.55	69,804.44	0.00	0.00
PERSONNEL	72,970.74	0.00	0.00	72,970.74	0.00	0.00
PURCHASING	41,231.36	0.00	0.00	41,231.36	0.00	0.00
GENERAL SERVICES	42,373.58	0.00	0.00	42,373.58	0.00	0.00
TREASURER	68,044.00	0.00	5,183.20	62,860.80	0.00	0.00
SECRETARY OF STATE	6,814.77	0.00	4,628.69	0.00	0.00	2,186.08
SECURITY	10,216.45	0.00	738.37	9,478.08	0.00	0.00
REVENUE	718,738.26	0.00	0.00	706,237.86	0.00	12,500.40
LEGISLATURE	503,414.77	0.00	503,414.77	0.00	0.00	0.00
JUDICIARY	46,536.49	0.00	0.00	0.00	46,536.49	0.00
GOVERNOR	26,954.53	0.00	26,193.22	0.00	0.00	761.31
LT. GOVERNOR	7,713.51	0.00	7,713.51	0.00	0.00	0.00
AUDITOR	57,749.58	0.00	5,224.05	50,376.14	0.00	2,149.39
ATTORNEY GENERAL	68,333.72	45,464.10	0.00	0.00	15,892.51	6,977.11
INSURANCE	147,437.85	0.00	0.00	147,437.85	0.00	0.00
ECONOMIC DEVELOPMENT	217,113.83	0.00	0.00	217,113.83	0.00	0.00
HEALTH	20,009.51	0.00	0.00	0.00	0.00	20,009.51
MENTAL HEALTH	1,073.17	0.00	0.00	0.00	0.00	1,073.17
NATURAL RESOURCES	10,059.95	0.00	10,059.95	0.00	0.00	0.00
PUBLIC SAFETY	70,234.21	0.00	0.00	65,002.91	0.00	5,231.30
SOCIAL SERVICES	103,404.67	34,575.28	0.00	0.00	0.00	68,829.39
ALL OTHER	48,583.51	0.00	8,282.60	40,300.91	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	2,780,056.00	80,258.00	684,704.00	1,825,692.00	62,429.00	126,973.00

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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	$ 17,240,299
Midtown	9,098,147
Jefferson	13,099,507
National Guard Complex	7,684,800
EDP/Health Lab	5,447,089

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.

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Schedule .2 - Costs To Be Allocated

For Department BUILDING USE II

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,051,397.00			1,051,397.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	1,051,397.00	0.00		1,051,397.00

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE II

	Total	General & Admin	WAINWRIGHT	MIDTOWN	JEFFERSON
Other Expense & Cost					
Building Use Charges	1,051,397.00	0.00	344,806.00	181,963.00	261,990.00
Departmental Totals					
Total Expenditures	1,051,397.00	0.00	344,806.00	181,963.00	261,990.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,051,397.00	0.00	344,806.00	181,963.00	261,990.00
Allocation Step 1					
1st Allocation	1,051,397.00	0.00	344,806.00	181,963.00	261,990.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 02 BUILDING USE II					
Total Allocated	1,051,397.00	0.00	344,806.00	181,963.00	261,990.00

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

	NATIONAL GUARD COMPLEX	EDP/HEALTH LAB
Other Expense & Cost		
Building Use Charges	153,696.00	108,942.00
Departmental Totals		
Total Expenditures	153,696.00	108,942.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	153,696.00	108,942.00
Allocation Step 1		
1st Allocation	153,696.00	108,942.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 02 BUILDING USE II		
Total Allocated	153,696.00	108,942.00

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE II

Activity - WAINWRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,456	1.0255	3,536.05		3,536.05		3,536.05
SECRETARY OF STATE	1,546	1.0889	3,754.62		3,754.62		3,754.62
REVENUE	1,134	0.7987	2,754.04		2,754.04		2,754.04
JUDICIARY	29,175	20.5491	70,854.54		70,854.54		70,854.54
GOVERNOR	2,879	2.0278	6,991.95		6,991.95		6,991.95
AUDITOR	2,973	2.0940	7,220.24		7,220.24		7,220.24
ATTORNEY GENERAL	11,839	8.3387	28,752.25		28,752.25		28,752.25
INSURANCE	1,316	0.9269	3,196.04		3,196.04		3,196.04
ECONOMIC DEVELOPMENT	3,561	2.5082	8,648.26		8,648.26		8,648.26
HEALTH	5,791	4.0788	14,064.05		14,064.05		14,064.05
LABOR	12,443	8.7641	30,219.13		30,219.13		30,219.13
PUBLIC SAFETY	2,916	2.0539	7,081.81		7,081.81		7,081.81
SOCIAL SERVICES	53,048	37.3638	128,832.63		128,832.63		128,832.63
CORRECTIONS	11,900	8.3816	28,900.39		28,900.39		28,900.39
SubTotal	141,977	100.0000	344,806.00		344,806.00		344,806.00
TOTAL	141,977	100.0000	344,806.00		344,806.00		344,806.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - MIDTOWN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	96,364	100.0000	181,963.00		181,963.00		181,963.00
SubTotal	96,364	100.0000	181,963.00		181,963.00		181,963.00
TOTAL	96,364	100.0000	181,963.00		181,963.00		181,963.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	1,589	0.8442	2,211.81		2,211.81		2,211.81
FACILITIES MANAGEMENT	3,520	1.8702	4,899.66		4,899.66		4,899.66
GENERAL SERVICES	1,272	0.6758	1,770.56		1,770.56		1,770.56
REVENUE	494	0.2625	687.62		687.62		687.62
GOVERNOR	671	0.3565	934.00		934.00		934.00
EDUCATION	92,628	49.2130	128,933.53		128,933.53		128,933.53
HEALTH	2,427	1.2895	3,378.26		3,378.26		3,378.26
NATURAL RESOURCES	72,883	38.7227	101,449.47		101,449.47		101,449.47
PUBLIC SAFETY	12,734	6.7656	17,725.09		17,725.09		17,725.09
SubTotal	188,218	100.0000	261,990.00		261,990.00		261,990.00
TOTAL	188,218	100.0000	261,990.00		261,990.00		261,990.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	109,833	100.0000	153,696.00		153,696.00		153,696.00
SubTotal	109,833	100.0000	153,696.00		153,696.00		153,696.00
TOTAL	109,833	100.0000	153,696.00		153,696.00		153,696.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

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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	3,836	7.8760	8,580.26		8,580.26		8,580.26
HEALTH	32,976	67.7056	73,759.81		73,759.81		73,759.81
SOCIAL SERVICES	11,893	24.4184	26,601.93		26,601.93		26,601.93
SubTotal	48,705	100.0000	108,942.00		108,942.00		108,942.00
TOTAL	48,705	100.0000	108,942.00		108,942.00		108,942.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .5 - Allocation Summary
For Department BUILDING USE II

Receiving Department	Total	WAINWRIGHT	MIDTOWN	JEFFERSON	NATIONAL GUARD	EDP/HEALTH LAB
COMM. OF ADMIN.	2,211.81	0.00	0.00	2,211.81	0.00	0.00
INFORMATION SERVICES	8,580.26	0.00	0.00	0.00	0.00	8,580.26
FACILITIES MANAGEMENT	8,435.71	3,536.05	0.00	4,899.66	0.00	0.00
GENERAL SERVICES	1,770.56	0.00	0.00	1,770.56	0.00	0.00
SECRETARY OF STATE	3,754.62	3,754.62	0.00	0.00	0.00	0.00
REVENUE	3,441.66	2,754.04	0.00	687.62	0.00	0.00
JUDICIARY	70,854.54	70,854.54	0.00	0.00	0.00	0.00
GOVERNOR	7,925.95	6,991.95	0.00	934.00	0.00	0.00
AUDITOR	7,220.24	7,220.24	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	28,752.25	28,752.25	0.00	0.00	0.00	0.00
INSURANCE	3,196.04	3,196.04	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	8,648.26	8,648.26	0.00	0.00	0.00	0.00
EDUCATION	128,933.53	0.00	0.00	128,933.53	0.00	0.00
HEALTH	91,202.12	14,064.05	0.00	3,378.26	0.00	73,759.81
LABOR	30,219.13	30,219.13	0.00	0.00	0.00	0.00
NATURAL RESOURCES	101,449.47	0.00	0.00	101,449.47	0.00	0.00
PUBLIC SAFETY	178,502.90	7,081.81	0.00	17,725.09	153,696.00	0.00
SOCIAL SERVICES	337,397.56	128,832.63	181,963.00	0.00	0.00	26,601.93
CORRECTIONS	28,900.39	28,900.39	0.00	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,051,397.00	344,806.00	181,963.00	261,990.00	153,696.00	108,942.00

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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	$ 2,187,734
Fletcher Daniels	15,968,996
St. Joseph	4,461,412
Kirkpatrick Information Center	19,461,077
DEQ Lab	3,465,363

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

Interest costs related to St. Joseph (Series C 1988 Special Obligation Bonds and Series A 1991 Refunding Bonds) and Kirkpatrick Information Center (Series C 1988 and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 3.3.

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Schedule .2 - Costs To Be Allocated

For Department BUILDING USE III

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,306,246.00			1,306,246.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	1,306,246.00	0.00		1,306,246.00

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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	910,892.00	0.00	43,755.00	319,380.00	89,228.00
Interest Charges	395,354.00	0.00	0.00	0.00	39,794.00
Departmental Totals					
Total Expenditures	1,306,246.00	0.00	43,755.00	319,380.00	129,022.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,306,246.00	0.00	43,755.00	319,380.00	129,022.00
Allocation Step 1					
1st Allocation	1,306,246.00	0.00	43,755.00	319,380.00	129,022.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 03 BUILDING USE III					
Total Allocated	1,306,246.00	0.00	43,755.00	319,380.00	129,022.00

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE III

	KIRKPATRICK INFO CENTER	DEQ LAB
Other Expense & Cost		
Building Use Charges	389,222.00	69,307.00
Interest Charges	355,560.00	0.00
Departmental Totals		
Total Expenditures	744,782.00	69,307.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	744,782.00	69,307.00
Allocation Step 1		
1st Allocation	744,782.00	69,307.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 03 BUILDING USE III		
Total Allocated	744,782.00	69,307.00

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

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURE	56,536	100.0000	43,755.00		43,755.00		43,755.00
SubTotal	56,536	100.0000	43,755.00		43,755.00		43,755.00
TOTAL	56,536	100.0000	43,755.00		43,755.00		43,755.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,495	1.1109	3,548.01		3,548.01		3,548.01
SECRETARY OF STATE	1,018	0.7565	2,415.97		2,415.97		2,415.97
REVENUE	18,453	13.7121	43,793.56		43,793.56		43,793.56
GOVERNOR	2,426	1.8027	5,757.50		5,757.50		5,757.50
AUDITOR	1,967	1.4616	4,668.18		4,668.18		4,668.18
ATTORNEY GENERAL	9,233	6.8609	21,912.21		21,912.21		21,912.21
INSURANCE	1,195	0.8880	2,836.03		2,836.03		2,836.03
ECONOMIC DEVELOPMENT	8,798	6.5376	20,879.84		20,879.84		20,879.84
EDUCATION	2,537	1.8852	6,020.93		6,020.93		6,020.93
HEALTH	101	0.0751	239.70		239.70		239.70
PUBLIC SAFETY	4,863	3.6136	11,541.11		11,541.11		11,541.11
SOCIAL SERVICES	82,489	61.2958	195,766.96		195,766.96		195,766.96
SubTotal	134,575	100.0000	319,380.00		319,380.00		319,380.00
TOTAL	134,575	100.0000	319,380.00		319,380.00		319,380.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,719	5.0817	6,556.56		6,556.56		6,556.56
REVENUE	2,515	7.4349	9,592.64		9,592.64		9,592.64
EDUCATION	3,231	9.5515	12,323.59		12,323.59		12,323.59
HEALTH	2,685	7.9374	10,241.05		10,241.05		10,241.05
LABOR	1,848	5.4631	7,048.59		7,048.59		7,048.59
MENTAL HEALTH	4,898	14.4796	18,681.82		18,681.82		18,681.82
PUBLIC SAFETY	1,698	5.0197	6,476.46		6,476.46		6,476.46
SOCIAL SERVICES	15,233	45.0321	58,101.29		58,101.29		58,101.29
SubTotal	33,827	100.0000	129,022.00		129,022.00		129,022.00
TOTAL	33,827	100.0000	129,022.00		129,022.00		129,022.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,656	1.2642	9,415.89		9,415.89		9,415.89
SECRETARY OF STATE	129,331	98.7358	735,366.11		735,366.11		735,366.11
SubTotal	130,987	100.0000	744,782.00		744,782.00		744,782.00
TOTAL	130,987	100.0000	744,782.00		744,782.00		744,782.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE III

Activity - DEQ LAB

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

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Receiving Department	Total	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFO	DEQ LAB
FACILITIES MANAGEMENT	19,520.46	0.00	3,548.01	6,556.56	9,415.89	0.00
SECRETARY OF STATE	737,782.08	0.00	2,415.97	0.00	735,366.11	0.00
REVENUE	53,386.20	0.00	43,793.56	9,592.64	0.00	0.00
GOVERNOR	5,757.50	0.00	5,757.50	0.00	0.00	0.00
AUDITOR	4,668.18	0.00	4,668.18	0.00	0.00	0.00
ATTORNEY GENERAL	21,912.21	0.00	21,912.21	0.00	0.00	0.00
AGRICULTURE	43,755.00	43,755.00	0.00	0.00	0.00	0.00
INSURANCE	2,836.03	0.00	2,836.03	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	20,879.84	0.00	20,879.84	0.00	0.00	0.00
EDUCATION	18,344.52	0.00	6,020.93	12,323.59	0.00	0.00
HEALTH	10,480.75	0.00	239.70	10,241.05	0.00	0.00
LABOR	7,048.59	0.00	0.00	7,048.59	0.00	0.00
MENTAL HEALTH	18,681.82	0.00	0.00	18,681.82	0.00	0.00
NATURAL RESOURCES	69,307.00	0.00	0.00	0.00	0.00	69,307.00
PUBLIC SAFETY	18,017.57	0.00	11,541.11	6,476.46	0.00	0.00
SOCIAL SERVICES	253,868.25	0.00	195,766.96	58,101.29	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,306,246.00	43,755.00	319,380.00	129,022.00	744,782.00	69,307.00

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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	$ 2,345,715
Mental Health	5,282,800
Howerton	5,647,002
D&C Warehouse	177,223
Penrose Family Center	6,561,645

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

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

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Schedule .2 - Costs To Be Allocated

For Department BUILDING USE IV

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	400,287.00			400,287.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	400,287.00	0.00		400,287.00

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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	400,287.00	0.00	46,914.00	105,656.00	112,940.00
Departmental Totals					
Total Expenditures	400,287.00	0.00	46,914.00	105,656.00	112,940.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	400,287.00	0.00	46,914.00	105,656.00	112,940.00
Allocation Step 1					
1st Allocation	400,287.00	0.00	46,914.00	105,656.00	112,940.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 04 BUILDING USE IV					
Total Allocated	400,287.00	0.00	46,914.00	105,656.00	112,940.00

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE IV

	D & C WAREHOUSE	PENROSE FAMILY CENTER
Other Expense & Cost		
Building Use Charges	3,544.00	131,233.00
Departmental Totals		
Total Expenditures	3,544.00	131,233.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	3,544.00	131,233.00
Allocation Step 1		
1st Allocation	3,544.00	131,233.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 04 BUILDING USE IV		
Total Allocated	3,544.00	131,233.00

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE IV

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ECONOMIC DEVELOPMENT	26,974	100.0000	46,914.00		46,914.00		46,914.00
SubTotal	26,974	100.0000	46,914.00		46,914.00		46,914.00
TOTAL	26,974	100.0000	46,914.00		46,914.00		46,914.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE IV

Activity - MENTAL HEALTH

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

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE IV

Activity - HOWERTON

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

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - D & C WAREHOUSE

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

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	151,451	100.0000	131,233.00		131,233.00		131,233.00
SubTotal	151,451	100.0000	131,233.00		131,233.00		131,233.00
TOTAL	151,451	100.0000	131,233.00		131,233.00		131,233.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

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

Receiving Department	Total	PROFESSIONAL	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY
FACILITIES MANAGEMENT	1,802.88	0.00	0.00	0.00	1,802.88	0.00
DESIGN AND CONSTRUCTION	1,741.12	0.00	0.00	0.00	1,741.12	0.00
ECONOMIC DEVELOPMENT	46,914.00	46,914.00	0.00	0.00	0.00	0.00
MENTAL HEALTH	105,656.00	0.00	105,656.00	0.00	0.00	0.00
SOCIAL SERVICES	244,173.00	0.00	0.00	112,940.00	0.00	131,233.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	400,287.00	46,914.00	105,656.00	112,940.00	3,544.00	131,233.00

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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	7,533,291

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.

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Schedule .2 - Costs To Be Allocated

For Department BUILDING USE V

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	192,451.00			192,451.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	192,451.00	0.00		192,451.00

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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	192,451.00	0.00	41,785.00	150,666.00
Departmental Totals				
Total Expenditures	192,451.00	0.00	41,785.00	150,666.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	192,451.00	0.00	41,785.00	150,666.00
Allocation Step 1				
1st Allocation	192,451.00	0.00	41,785.00	150,666.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 05 BUILDING USE V				
Total Allocated	192,451.00	0.00	41,785.00	150,666.00

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

Activity - AG FEED/SEED LAB

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

Allocation Basis: Square Footage of Building

Allocation Source: Facilites Management Records

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE V

Activity - MILL CREEK

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

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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MAXIMUS
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	47,244.97	0.00	47,244.97
CORRECTIONS	103,421.03	0.00	103,421.03
Direct Billed	0.00	0.00	0.00
Total	192,451.00	41,785.00	150,666.00

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STATE OF MISSOURI

EQUIPMENT USE

NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation for equipment used for administrative purposes. Equipment items are recorded at acquisition cost. Purchases of new equipment and dispositions of obsolete equipment are recorded as they occur.

Prior to the State fiscal year 1985, equipment acquisitions were treated as expenditures in the year purchased (for purposes of cost allocation). Therefore, no acquisitions before fiscal year 1985 are included in the calculation of the use charge. Equipment inventory totals for the fiscal years 1985 - 2005 from OA divisions were provided by a SAM II Data Warehouse Query of the Fixed Asset Subsystem tables.

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

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	819,500.00			819,500.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	819,500.00	0.00		819,500.00

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Schedule .3 - Costs Allocated By Activity

For Department EQUIPMENT USE

	Total	General & Admin	EQUIPMENT USE	BPB EQUIPMENT
Other Expense & Cost				
Equipment Use Charges	819,500.00	0.00	705,000.00	114,500.00
Departmental Totals				
Total Expenditures	819,500.00	0.00	705,000.00	114,500.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	819,500.00	0.00	705,000.00	114,500.00
Allocation Step 1				
1st Allocation	819,500.00	0.00	705,000.00	114,500.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 06 EQUIPMENT USE				
Total Allocated	819,500.00	0.00	705,000.00	114,500.00

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

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	130,078	1.2301	8,672.30		8,672.30		8,672.30
INFORMATION SERVICES	3,928,095	37.1470	261,886.24		261,886.24		261,886.24
BUDGET AND PLANNING	114,726	1.0849	7,648.78		7,648.78		7,648.78
ACCOUNTING	166,005	1.5699	11,067.56		11,067.56		11,067.56
FACILITIES MANAGEMENT	1,350,132	12.7679	90,013.34		90,013.34		90,013.34
DESIGN AND CONSTRUCTION	391,720	3.7044	26,115.98		26,115.98		26,115.98
PERSONNEL	249,537	2.3598	16,636.64		16,636.64		16,636.64
PURCHASING	997,884	9.4367	66,528.96		66,528.96		66,528.96
GENERAL SERVICES	3,246,289	30.6993	216,430.20		216,430.20		216,430.20
SubTotal	10,574,466	100.0000	705,000.00		705,000.00		705,000.00
TOTAL	10,574,466	100.0000	705,000.00		705,000.00		705,000.00

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions

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

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

Activity - BPB EQUIPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	1,456,408	84.8023	97,098.67		97,098.67		97,098.67
BOARD OF PUBLIC BUILDINGS II	261,007	15.1977	17,401.33		17,401.33		17,401.33
SubTotal	1,717,415	100.0000	114,500.00		114,500.00		114,500.00
TOTAL	1,717,415	100.0000	114,500.00		114,500.00		114,500.00

Allocation Basis: Exclusive of Board of Public Buildings

Allocation Source: Board of Public Buildings Records

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MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE	BPB EQUIPMENT
BOARD OF PUBLIC BUILDINGS I	97,098.67	0.00	97,098.67
BOARD OF PUBLIC BUILDINGS II	17,401.33	0.00	17,401.33
COMM. OF ADMIN.	8,672.30	8,672.30	0.00
INFORMATION SERVICES	261,886.24	261,886.24	0.00
BUDGET AND PLANNING	7,648.78	7,648.78	0.00
ACCOUNTING	11,067.56	11,067.56	0.00
FACILITIES MANAGEMENT	90,013.34	90,013.34	0.00
DESIGN AND CONSTRUCTION	26,115.98	26,115.98	0.00
PERSONNEL	16,636.64	16,636.64	0.00
PURCHASING	66,528.96	66,528.96	0.00
GENERAL SERVICES	216,430.20	216,430.20	0.00
Direct Billed	0.00	0.00	0.00
Total	819,500.00	705,000.00	114,500.00

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STATE OF MISSOURI

RETIREMENT/GROUP INSURANCE

NATURE AND EXTENT OF SERVICES

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

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 7.2 and 7.3.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department RETIREMENT/GROUP INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	530,914,500.00			530,914,500.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(497,201,430.00)			
BPB I & II	(1,221,104.00)			
Section II Costs	(2,984,874.00)			
Total Departmental Cost Adjustments:	(501,407,408.00)			(501,407,408.00)
Total To Be Allocated:	29,507,092.00	0.00		29,507,092.00

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department RETIREMENT/GROUP INSURANCE

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Retirement/Group Insurance	530,914,500.00	0.00	530,914,500.00
Departmental Totals			
Total Expenditures	530,914,500.00	0.00	530,914,500.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(497,201,430.00)	0.00	(497,201,430.00)
BPB I & II	(1,221,104.00)	0.00	(1,221,104.00)
Section II Costs	(2,984,874.00)	0.00	(2,984,874.00)
Functional Cost	29,507,092.00	0.00	29,507,092.00
Allocation Step 1			
1st Allocation	29,507,092.00	0.00	29,507,092.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 07 RETIREMENT/GROUP			
Total Allocated	29,507,092.00	0.00	29,507,092.00

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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.	485,642	1.6458	485,641.88		485,641.88		485,641.88
INFORMATION SERVICES	648,955	2.1993	648,955.08		648,955.08		648,955.08
BUDGET AND PLANNING	371,640	1.2595	371,640.05		371,640.05		371,640.05
ACCOUNTING	584,006	1.9792	584,006.14		584,006.14		584,006.14
FACILITIES MANAGEMENT	820,993	2.7824	820,992.93		820,992.93		820,992.93
DESIGN AND CONSTRUCTION	402,963	1.3656	402,963.01		402,963.01		402,963.01
PERSONNEL	727,722	2.4663	727,721.90		727,721.90		727,721.90
PURCHASING	637,097	2.1591	637,097.07		637,097.07		637,097.07
GENERAL SERVICES	352,916	1.1960	352,916.03		352,916.03		352,916.03
TREASURER	530,914	1.7993	530,914.02		530,914.02		530,914.02
SECRETARY OF STATE	2,707,664	9.1763	2,707,664.00		2,707,664.00		2,707,664.00
SECURITY	371,640	1.2595	371,640.05		371,640.05		371,640.05
REVENUE	20,864,940	70.7117	20,864,939.84		20,864,939.84		20,864,939.84
SubTotal	29,507,092	100.0000	29,507,092.00		29,507,092.00		29,507,092.00
TOTAL	29,507,092	100.0000	29,507,092.00		29,507,092.00		29,507,092.00

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2005

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MAXIMUS

Schedule .5 - Allocation Summary

For Department RETIREMENT/GROUP INSURANCE

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	485,641.88	485,641.88
INFORMATION SERVICES	648,955.08	648,955.08
BUDGET AND PLANNING	371,640.05	371,640.05
ACCOUNTING	584,006.14	584,006.14
FACILITIES MANAGEMENT	820,992.93	820,992.93
DESIGN AND CONSTRUCTION	402,963.01	402,963.01
PERSONNEL	727,721.90	727,721.90
PURCHASING	637,097.07	637,097.07
GENERAL SERVICES	352,916.03	352,916.03
TREASURER	530,914.02	530,914.02
SECRETARY OF STATE	2,707,664.00	2,707,664.00
SECURITY	371,640.05	371,640.05
REVENUE	20,864,939.84	20,864,939.84
Direct Billed	0.00	0.00
Total	29,507,092.00	29,507,092.00

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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.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department OASDHI

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	142,924,784.00			142,924,784.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(135,335,479.00)			
BPB I & II	(257,264.00)			
Section II Costs	(794,283.00)			
Total Departmental Cost Adjustments:	(136,387,026.00)			(136,387,026.00)
Total To Be Allocated:	6,537,758.00	0.00		6,537,758.00

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department OASDHI

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
OASDHI Payments	142,924,784.00	0.00	142,924,784.00
Departmental Totals			
Total Expenditures	142,924,784.00	0.00	142,924,784.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(135,335,479.00)	0.00	(135,335,479.00)
BPB I & II	(257,264.00)	0.00	(257,264.00)
Section II Costs	(794,283.00)	0.00	(794,283.00)
Functional Cost	6,537,758.00	0.00	6,537,758.00
Allocation Step 1			
1st Allocation	6,537,758.00	0.00	6,537,758.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 08 OASDHI			
Total Allocated	6,537,758.00	0.00	6,537,758.00

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	124,546	1.9050	124,545.99		124,545.99		124,545.99
INFORMATION SERVICES	141,593	2.1658	141,593.00		141,593.00		141,593.00
BUDGET AND PLANNING	114,340	1.7489	114,340.03		114,340.03		114,340.03
ACCOUNTING	128,632	1.9675	128,632.02		128,632.02		128,632.02
FACILITIES MANAGEMENT	169,111	2.5867	169,111.01		169,111.01		169,111.01
DESIGN AND CONSTRUCTION	85,439	1.3069	85,439.02		85,439.02		85,439.02
PERSONNEL	182,512	2.7917	182,511.97		182,511.97		182,511.97
PURCHASING	142,925	2.1861	142,925.00		142,925.00		142,925.00
GENERAL SERVICES	74,688	1.1424	74,688.00		74,688.00		74,688.00
TREASURER	142,925	2.1861	142,925.00		142,925.00		142,925.00
SECRETARY OF STATE	600,284	9.1818	600,283.99		600,283.99		600,283.99
SECURITY	85,755	1.3117	85,754.99		85,754.99		85,754.99
REVENUE	4,545,008	69.5194	4,545,007.98		4,545,007.98		4,545,007.98
SubTotal	6,537,758	100.0000	6,537,758.00		6,537,758.00		6,537,758.00
TOTAL	6,537,758	100.0000	6,537,758.00		6,537,758.00		6,537,758.00

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2005

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MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	124,545.99	124,545.99
INFORMATION SERVICES	141,593.00	141,593.00
BUDGET AND PLANNING	114,340.03	114,340.03
ACCOUNTING.	128,632.02	128,632.02
FACILITIES MANAGEMENT	169,111.01	169,111.01
DESIGN AND CONSTRUCTION	85,439.02	85,439.02
PERSONNEL	182,511.97	182,511.97
PURCHASING	142,925.00	142,925.00
GENERAL SERVICES	74,688.00	74,688.00
TREASURER	142,925.00	142,925.00
SECRETARY OF STATE	600,283.99	600,283.99
SECURITY	85,754.99	85,754.99
REVENUE	4,545,007.98	4,545,007.98
Direct Billed	0.00	0.00
Total	6,537,758.00	6,537,758.00

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SCHEDULE 9
FISCAL 2005

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 2005 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department BUILDING RENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	45,848,002.00			45,848,002.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(39,517,455.00)			
Section II Costs	(3,581,686.00)			
Total Departmental Cost Adjustments:	(43,099,141.00)			(43,099,141.00)
Total To Be Allocated:	2,748,861.00	0.00		2,748,861.00

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department BUILDING RENTAL

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Total Expenditures	45,848,002.00	0.00	45,848,002.00
Departmental Totals			
Total Expenditures	45,848,002.00	0.00	45,848,002.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(39,517,455.00)	0.00	(39,517,455.00)
Section II Costs	(3,581,686.00)	0.00	(3,581,686.00)
Functional Cost	2,748,861.00	0.00	2,748,861.00
Allocation Step 1			
1st Allocation	2,748,861.00	0.00	2,748,861.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 09 BUILDING RENTAL			
Total Allocated	2,748,861.00	0.00	2,748,861.00

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

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION SERVICES	43,610	1.5865	43,609.99		43,609.99		43,609.99
FACILITIES MANAGEMENT	436,970	15.8964	436,969.99		436,969.99		436,969.99
GENERAL SERVICES	101,659	3.6982	101,659.01		101,659.01		101,659.01
TREASURER	345	0.0126	345.01		345.01		345.01
SECRETARY OF STATE	199,062	7.2416	199,062.01		199,062.01		199,062.01
REVENUE	1,967,215	71.5647	1,967,214.99		1,967,214.99		1,967,214.99
SubTotal	2,748,861	100.0000	2,748,861.00		2,748,861.00		2,748,861.00
TOTAL	2,748,861	100.0000	2,748,861.00		2,748,861.00		2,748,861.00

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING RENTAL

Receiving Department	Total	ALLOCATIONS AT CSA
INFORMATION SERVICES	43,609.99	43,609.99
FACILITIES MANAGEMENT	436,969.99	436,969.99
GENERAL SERVICES	101,659.01	101,659.01
TREASURER	345.01	345.01
SECRETARY OF STATE	199,062.01	199,062.01
REVENUE	1,967,214.99	1,967,214.99
Direct Billed	0.00	0.00
Total	2,748,861.00	2,748,861.00

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SCHEDULE 10
FISCAL 2005

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.

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Schedule .2 - Costs To Be Allocated

For Department WORKER'S COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	19,762,203.00			19,762,203.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	19,762,203.00	0.00		19,762,203.00

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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	19,762,203.00	0.00	19,762,203.00
Departmental Totals			
Total Expenditures	19,762,203.00	0.00	19,762,203.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	19,762,203.00	0.00	19,762,203.00
Allocation Step 1			
1st Allocation	19,762,203.00	0.00	19,762,203.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 10 WORKER'S			
Total Allocated	19,762,203.00	0.00	19,762,203.00

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

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ACCOUNTING	13,605	0.0702	13,877.61		13,877.61		13,877.61
FACILITIES MANAGEMENT	126,155	0.6512	128,682.38		128,682.38		128,682.38
DESIGN AND CONSTRUCTION	38,286	0.1976	39,053.08		39,053.08		39,053.08
PERSONNEL	65	0.0003	66.40		66.40		66.40
PURCHASING	1,768	0.0091	1,803.50		1,803.50		1,803.50
GENERAL SERVICES	4,593	0.0237	4,685.03		4,685.03		4,685.03
SECRETARY OF STATE	2,174	0.0112	2,217.52		2,217.52		2,217.52
REVENUE	155,385	0.8020	158,497.81		158,497.81		158,497.81
LEGISLATURE	58,623	0.3026	59,797.46		59,797.46		59,797.46
JUDICIARY	890,258	4.5951	908,092.79		908,092.79		908,092.79
AUDITOR	18,003	0.0929	18,363.63		18,363.63		18,363.63
ATTORNEY GENERAL	46,223	0.2386	47,149.06		47,149.06		47,149.06
AGRICULTURE	104,965	0.5418	107,067.86		107,067.86		107,067.86
INSURANCE	48,446	0.2501	49,416.57		49,416.57		49,416.57
ECONOMIC DEVELOPMENT	183,136	0.9453	186,804.79		186,804.79		186,804.79
EDUCATION	674,173	3.4798	687,678.82		687,678.82		687,678.82
HIGHER EDUCATION	459	0.0024	468.17		468.17		468.17
HEALTH	115,213	0.5947	117,521.08		117,521.08		117,521.08
LABOR	382,912	1.9764	390,582.95		390,582.95		390,582.95
MENTAL HEALTH	6,203,111	32.0175	6,327,378.55		6,327,378.55		6,327,378.55
NATURAL RESOURCES	360,645	1.8615	367,869.85		367,869.85		367,869.85
PUBLIC SAFETY	1,144,437	5.9071	1,167,363.81		1,167,363.81		1,167,363.81
SOCIAL SERVICES	2,344,978	12.1037	2,391,955.39		2,391,955.39		2,391,955.39
CORRECTIONS	4,449,224	22.9648	4,538,356.32		4,538,356.32		4,538,356.32
ALL OTHER	2,007,241	10.3604	2,047,452.57		2,047,452.57		2,047,452.57
SubTotal	19,374,078	100.0000	19,762,203.00		19,762,203.00		19,762,203.00
TOTAL	19,374,078	100.0000	19,762,203.00		19,762,203.00		19,762,203.00

Allocation Basis: Worker's Compensation Payments for FY 2005

Allocation Source: FY 2005 CAFR Work Papers

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

Receiving Department	Total	ALLOCATIONS AT CSA
ACCOUNTING	13,877.61	13,877.61
FACILITIES MANAGEMENT	128,682.38	128,682.38
DESIGN AND CONSTRUCTION	39,053.08	39,053.08
PERSONNEL	66.40	66.40
PURCHASING	1,803.50	1,803.50
GENERAL SERVICES	4,685.03	4,685.03
SECRETARY OF STATE	2,217.52	2,217.52
REVENUE	158,497.81	158,497.81
LEGISLATURE	59,797.46	59,797.46
JUDICIARY	908,092.79	908,092.79
AUDITOR	18,363.63	18,363.63
ATTORNEY GENERAL	47,149.06	47,149.06
AGRICULTURE	107,067.86	107,067.86
INSURANCE	49,416.57	49,416.57
ECONOMIC DEVELOPMENT	186,804.79	186,804.79
EDUCATION	687,678.82	687,678.82
HIGHER EDUCATION	468.17	468.17
HEALTH	117,521.08	117,521.08
LABOR	390,582.95	390,582.95
MENTAL HEALTH	6,327,378.55	6,327,378.55
NATURAL RESOURCES	367,869.85	367,869.85
PUBLIC SAFETY	1,167,363.81	1,167,363.81
SOCIAL SERVICES	2,391,955.39	2,391,955.39
CORRECTIONS	4,538,356.32	4,538,356.32
ALL OTHER	2,047,452.57	2,047,452.57
Direct Billed	0.00	0.00
Total	19,762,203.00	19,762,203.00

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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 2005. Only central services department costs have been allocated to avoid duplication of billing.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department UNEMPLOYMENT COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,189,584.00			4,189,584.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(4,080,863.00)			
Section II Costs	(17,105.00)			
Total Departmental Cost Adjustments:	(4,097,968.00)			(4,097,968.00)
Total To Be Allocated:	91,616.00	0.00		91,616.00

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Schedule .3 - Costs Allocated By Activity

For Department UNEMPLOYMENT COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Unemployment Compensation Benefits	4,189,584.00	0.00	4,189,584.00
Departmental Totals			
Total Expenditures	4,189,584.00	0.00	4,189,584.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(4,080,863.00)	0.00	(4,080,863.00)
Section II Costs	(17,105.00)	0.00	(17,105.00)
Functional Cost	91,616.00	0.00	91,616.00
Allocation Step 1			
1st Allocation	91,616.00	0.00	91,616.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 11 UNEMPLOYMENT			
Total Allocated	91,616.00	0.00	91,616.00

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Schedule .4 - Detail Activity Allocations

For Department UNEMPLOYMENT COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	6,955	7.5915	6,955.00		6,955.00		6,955.00
GENERAL SERVICES	2,250	2.4559	2,250.00		2,250.00		2,250.00
TREASURER	744	0.8121	744.00		744.00		744.00
SECRETARY OF STATE	18,769	20.4866	18,769.00		18,769.00		18,769.00
REVENUE	62,898	68.6539	62,898.00		62,898.00		62,898.00
SubTotal	91,616	100.0000	91,616.00		91,616.00		91,616.00
TOTAL	91,616	100.0000	91,616.00		91,616.00		91,616.00

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2005 CAFR Work Papers

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Schedule .5 - Allocation Summary

For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total	ALLOCATIONS AT CSA
FACILITIES MANAGEMENT	6,955.00	6,955.00
GENERAL SERVICES	2,250.00	2,250.00
TREASURER	744.00	744.00
SECRETARY OF STATE	18,769.00	18,769.00
REVENUE	62,898.00	62,898.00
Direct Billed	0.00	0.00
Total	91,616.00	91,616.00

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STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

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

Auto Claim. Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2005.

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

Surety Bonds. Includes the cost of the state and public employee blanket bond coverage. This does not include the University of Missouri system employees, which are covered by the University of Missouri risk management unit. Costs are allocated based on the number of covered employees.

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	287,563.00			287,563.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	287,563.00	0.00		287,563.00

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Schedule .3 - Costs Allocated By Activity

For Department INSURANCE

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	5,943.00	0.00	5,943.00	0.00	0.00
Insurance/Bond Premium	281,620.00	0.00	0.00	218,770.00	58,563.00
Departmental Totals					
Total Expenditures	287,563.00	0.00	5,943.00	218,770.00	58,563.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	287,563.00	0.00	5,943.00	218,770.00	58,563.00
Allocation Step 1					
1st Allocation	287,563.00	0.00	5,943.00	218,770.00	58,563.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 12 INSURANCE					
Total Allocated	287,563.00	0.00	5,943.00	218,770.00	58,563.00

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Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	SPECIFIC BONDS
Other Expense & Cost	
Claims Administration Fees	0.00
Insurance/Bond Premium	4,287.00
Departmental Totals	
Total Expenditures	4,287.00
Deductions	
Total Deductions	0.00
Functional Cost	4,287.00
Allocation Step 1	
1st Allocation	4,287.00
Allocation Step 2	
2nd Allocation	0.00
Total For 12 INSURANCE	
Total Allocated	4,287.00

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	291	0.0829	4.93		4.93		4.93
REVENUE	8,937	2.5473	151.38		151.38		151.38
JUDICIARY	740	0.2109	12.53		12.53		12.53
AUDITOR	292	0.0832	4.95		4.95		4.95
ATTORNEY GENERAL	332	0.0946	5.62		5.62		5.62
AGRICULTURE	528	0.1505	8.94		8.94		8.94
INSURANCE	662	0.1887	11.21		11.21		11.21
ECONOMIC DEVELOPMENT	8,273	2.3580	140.14		140.14		140.14
EDUCATION	19,126	5.4514	323.98		323.98		323.98
HIGHER EDUCATION	41,127	11.7223	696.65		696.65		696.65
HEALTH	3,814	1.0871	64.61		64.61		64.61
LABOR	2,810	0.8009	47.60		47.60		47.60
MENTAL HEALTH	34,870	9.9389	590.67		590.67		590.67
NATURAL RESOURCES	2,692	0.7673	45.60		45.60		45.60
PUBLIC SAFETY	104,244	29.7124	1,765.80		1,765.80		1,765.80
SOCIAL SERVICES	29,029	8.2740	491.73		491.73		491.73
CORRECTIONS	48,275	13.7596	817.74		817.74		817.74
ALL OTHER	44,803	12.7700	758.92		758.92		758.92
SubTotal	350,845	100.0000	5,943.00		5,943.00		5,943.00
TOTAL	350,845	100.0000	5,943.00		5,943.00		5,943.00

Allocation Basis: Vehicle Claims by Deparments for FY 2005

Allocation Source: FY 2005 CAFR work papers

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES	101,151	46.2362	101,151.00		101,151.00		101,151.00
PUBLIC SAFETY	112,474	51.4120	112,474.00		112,474.00		112,474.00
ALL OTHER	5,145	2.3518	5,145.00		5,145.00		5,145.00
SubTotal	218,770	100.0000	218,770.00		218,770.00		218,770.00
TOTAL	218,770	100.0000	218,770.00		218,770.00		218,770.00

Allocation Basis: Actual Aircraft Liability Premiums, FY 2005

Allocation Source: FY 2005 CAFR work papers

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	47	0.0673	39.40		39.40		39.40
INFORMATION SERVICES	166	0.2376	139.16		139.16		139.16
BUDGET AND PLANNING	30	0.0429	25.15		25.15		25.15
ACCOUNTING	52	0.0744	43.59		43.59		43.59
FACILITIES MANAGEMENT	221	0.3164	185.27		185.27		185.27
DESIGN AND CONSTRUCTION	85	0.1217	71.26		71.26		71.26
PERSONNEL	112	0.1603	93.89		93.89		93.89
PURCHASING	57	0.0816	47.78		47.78		47.78
GENERAL SERVICES	85	0.1217	71.26		71.26		71.26
TREASURER	50	0.0716	41.92		41.92		41.92
SECRETARY OF STATE	262	0.3750	219.64		219.64		219.64
SECURITY	40	0.0573	33.53		33.53		33.53
REVENUE	2,086	2.9860	1,748.70		1,748.70		1,748.70
LEGISLATURE	708	1.0135	593.52		593.52		593.52
JUDICIARY	4,023	5.7587	3,372.49		3,372.49		3,372.49
GOVERNOR	35	0.0501	29.34		29.34		29.34
LT. GOVERNOR	8	0.0115	6.71		6.71		6.71
AUDITOR	142	0.2033	119.04		119.04		119.04
ATTORNEY GENERAL	423	0.6055	354.60		354.60		354.60
AGRICULTURE	388	0.5554	325.26		325.26		325.26
INSURANCE	207	0.2963	173.53		173.53		173.53
CONSERVATION	2,047	2.9302	1,716.01		1,716.01		1,716.01
ECONOMIC DEVELOPMENT	1,379	1.9740	1,156.02		1,156.02		1,156.02
EDUCATION	2,261	3.2365	1,895.40		1,895.40		1,895.40
HIGHER EDUCATION	73	0.1045	61.20		61.20		61.20
HEALTH	2,048	2.9316	1,716.84		1,716.84		1,716.84
HIGHWAYS	7,024	10.0545	5,888.24		5,888.24		5,888.24
LABOR	1,051	1.5045	881.06		881.06		881.06
MENTAL HEALTH	9,571	13.7005	8,023.40		8,023.40		8,023.40
NATURAL RESOURCES	2,019	2.8901	1,692.53		1,692.53		1,692.53
PUBLIC SAFETY	4,887	6.9955	4,096.79		4,096.79		4,096.79
SOCIAL SERVICES	9,034	12.9318	7,573.23		7,573.23		7,573.23
CORRECTIONS	11,493	16.4516	9,634.58		9,634.58		9,634.58

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	7,745	11.0866	6,492.66		6,492.66		6,492.66
SubTotal	69,859	100.0000	58,563.00		58,563.00		58,563.00
TOTAL	69,859	100.0000	58,563.00		58,563.00		58,563.00

Allocation Basis: Total Number of Employees, FY 2005

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

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SPECIFIC BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INSURANCE	316	7.3711	316.00		316.00		316.00
PUBLIC SAFETY	2,740	63.9142	2,740.00		2,740.00		2,740.00
ALL OTHER	1,231	28.7147	1,231.00		1,231.00		1,231.00
SubTotal	4,287	100.0000	4,287.00		4,287.00		4,287.00
TOTAL	4,287	100.0000	4,287.00		4,287.00		4,287.00

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2005 CAFR Work Papers

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	39.40	0.00	0.00	39.40	0.00
INFORMATION SERVICES	139.16	0.00	0.00	139.16	0.00
BUDGET AND PLANNING	25.15	0.00	0.00	25.15	0.00
ACCOUNTING	43.59	0.00	0.00	43.59	0.00
FACILITIES MANAGEMENT	190.20	4.93	0.00	185.27	0.00
DESIGN AND CONSTRUCTION	71.26	0.00	0.00	71.26	0.00
PERSONNEL	93.89	0.00	0.00	93.89	0.00
PURCHASING	47.78	0.00	0.00	47.78	0.00
GENERAL SERVICES	101,222.26	0.00	101,151.00	71.26	0.00
TREASURER	41.92	0.00	0.00	41.92	0.00
SECRETARY OF STATE	219.64	0.00	0.00	219.64	0.00
SECURITY	33.53	0.00	0.00	33.53	0.00
REVENUE	1,900.08	151.38	0.00	1,748.70	0.00
LEGISLATURE	593.52	0.00	0.00	593.52	0.00
JUDICIARY	3,385.02	12.53	0.00	3,372.49	0.00
GOVERNOR	29.34	0.00	0.00	29.34	0.00
LT. GOVERNOR	6.71	0.00	0.00	6.71	0.00
AUDITOR	123.99	4.95	0.00	119.04	0.00
ATTORNEY GENERAL	360.22	5.62	0.00	354.60	0.00
AGRICULTURE	334.20	8.94	0.00	325.26	0.00
INSURANCE	500.74	11.21	0.00	173.53	316.00
CONSERVATION	1,716.01	0.00	0.00	1,716.01	0.00
ECONOMIC DEVELOPMENT	1,296.16	140.14	0.00	1,156.02	0.00
EDUCATION	2,219.38	323.98	0.00	1,895.40	0.00
HIGHER EDUCATION	757.85	696.65	0.00	61.20	0.00
HEALTH	1,781.45	64.61	0.00	1,716.84	0.00
HIGHWAYS	5,888.24	0.00	0.00	5,888.24	0.00
LABOR	928.66	47.60	0.00	881.06	0.00
MENTAL HEALTH	8,614.07	590.67	0.00	8,023.40	0.00
NATURAL RESOURCES	1,738.13	45.60	0.00	1,692.53	0.00
PUBLIC SAFETY	121,076.59	1,765.80	112,474.00	4,096.79	2,740.00
SOCIAL SERVICES	8,064.96	491.73	0.00	7,573.23	0.00
CORRECTIONS	10,452.32	817.74	0.00	9,634.58	0.00
ALL OTHER	13,627.58	758.92	5,145.00	6,492.66	1,231.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	287,563.00	5,943.00	218,770.00	58,563.00	4,287.00

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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.

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Schedule .2 - Costs To Be Allocated

For Department BOARD OF PUBLIC BUILDINGS I

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,597,144.00			13,597,144.00
EQUIPMENT USE	97,098.67		97,098.67	
ACCOUNTING		3,926.35	3,926.35	
PURCHASING		6,410.86	6,410.86	
TREASURER		144.88	144.88	
Total Allocated Additions:	97,098.67	10,482.09	107,580.76	107,580.76
Building Depreciation	(4,327,687.00)			
Equipment Depreciation	(78,643.00)			
Land Improvement Depreciation	(45,565.00)			
Other Income	(299,721.00)			
Admin. Interest	(2,680.00)			
Total Departmental Cost Adjustments:	(4,754,296.00)			(4,754,296.00)
Total To Be Allocated:	8,939,946.67	10,482.09		8,950,428.76

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Schedule .3 - Costs Allocated By Activity

For Department BOARD OF PUBLIC BUILDINGS I

	Total	General & Admin	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT
Wages & Benefits					
Salaries & Wages	3,017,912.00	0.00	444,243.00	250,105.00	578,241.00
Fringe Benefits	1,323,576.00	0.00	200,388.00	103,835.00	247,288.00
Other Expense & Cost					
Departmental Expenditures	9,255,656.00	0.00	1,254,566.00	728,958.00	2,086,383.00
Departmental Totals					
Total Expenditures	13,597,144.00	0.00	1,899,197.00	1,082,898.00	2,911,912.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Building Depreciation	(4,327,687.00)	0.00	(421,137.00)	(236,996.00)	(1,225,298.00)
Equipment Depreciation	(78,643.00)	0.00	(14,353.00)	(16,908.00)	(10,373.00)
Land Improvement Depreciation	(45,565.00)	0.00	(23,784.00)	0.00	0.00
Other Income	(299,721.00)	0.00	(80,985.00)	(28,414.00)	(12,837.00)
Admin. Interest	(2,680.00)	0.00	0.00	0.00	0.00
Functional Cost	8,842,848.00	0.00	1,358,938.00	800,580.00	1,663,404.00
Allocation Step 1					
Inbound- All Others	97,098.67	97,098.67	0.00	0.00	0.00
Reallocate Admin Costs		(97,098.67)	14,921.83	8,790.73	18,264.94
1st Allocation	8,939,946.67	0.00	1,373,859.83	809,370.73	1,681,668.94
Allocation Step 2					
Inbound- All Others	10,482.09	10,482.09	0.00	0.00	0.00
Reallocate Admin Costs		(10,482.09)	1,610.86	948.99	1,971.75
2nd Allocation	10,482.09	0.00	1,610.86	948.99	1,971.75
Total For 13 BOARD OF PUBLIC					
Total Allocated	8,950,428.76	0.00	1,375,470.69	810,319.72	1,683,640.69

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Schedule .3 - Costs Allocated By Activity

For Department BOARD OF PUBLIC BUILDINGS I

	TRUMAN	MIDTOWN
Wages & Benefits		
Salaries & Wages	1,283,477.00	461,846.00
Fringe Benefits	562,124.00	209,941.00
Other Expense & Cost		
Departmental Expenditures	4,725,570.00	460,179.00
Departmental Totals		
Total Expenditures	6,571,171.00	1,131,966.00
Deductions		
Total Deductions	0.00	0.00
Cost Adjustments		
Building Depreciation	(2,363,161.00)	(81,095.00)
Equipment Depreciation	(34,444.00)	(2,565.00)
Land Improvement Depreciation	(19,395.00)	(2,386.00)
Other Income	(163,739.00)	(13,746.00)
Admin. Interest	(2,680.00)	0.00
Functional Cost	3,987,752.00	1,032,174.00
Allocation Step 1		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	43,787.42	11,333.75
1st Allocation	4,031,539.42	1,043,507.75
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	4,726.98	1,223.51
2nd Allocation	4,726.98	1,223.51
Total For 13 BOARD OF PUBLIC		
Total Allocated	4,036,266.40	1,044,731.26

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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	1,495	1.1109	15,262.28		15,262.28	17.90	15,280.18
SECRETARY OF STATE	1,018	0.7565	10,392.65		10,392.65	12.19	10,404.84
REVENUE	18,453	13.7121	188,384.43		188,384.43	220.88	188,605.31
GOVERNOR	2,426	1.8027	24,766.74		24,766.74	29.04	24,795.78
AUDITOR	1,967	1.4616	20,080.86		20,080.86	23.54	20,104.40
ATTORNEY GENERAL	9,233	6.8609	94,258.57		94,258.57	110.52	94,369.09
INSURANCE	1,195	0.8880	12,199.61		12,199.61	14.30	12,213.91
ECONOMIC DEVELOPMENT	8,798	6.5376	89,817.71		89,817.71	105.31	89,923.02
EDUCATION	2,537	1.8852	25,899.92		25,899.92	30.37	25,930.29
HEALTH	101	0.0751	1,031.10		1,031.10	1.21	1,032.31
PUBLIC SAFETY	4,863	3.6136	49,645.77		49,645.77	58.21	49,703.98
SOCIAL SERVICES	82,489	61.2958	842,120.19		842,120.19	987.39	843,107.58
SubTotal	134,575	100.0000	1,373,859.83		1,373,859.83	1,610.86	1,375,470.69
TOTAL	134,575	100.0000	1,373,859.83		1,373,859.83	1,610.86	1,375,470.69

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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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	4,746	5.7141	46,248.08		46,248.08	54.23	46,302.31
SECRETARY OF STATE	1,430	1.7217	13,934.84		13,934.84	16.34	13,951.18
REVENUE	8,177	9.8449	79,681.97		79,681.97	93.43	79,775.40
GOVERNOR	498	0.5996	4,852.83		4,852.83	5.69	4,858.52
AUDITOR	1,406	1.6928	13,700.97		13,700.97	16.06	13,717.03
ATTORNEY GENERAL	4,564	5.4950	44,474.56		44,474.56	52.15	44,526.71
HEALTH	13,089	15.7589	127,547.66		127,547.66	149.55	127,697.21
MENTAL HEALTH	702	0.8452	6,840.74		6,840.74	8.02	6,848.76
PUBLIC SAFETY	3,422	4.1200	33,346.18		33,346.18	39.10	33,385.28
SOCIAL SERVICES	45,024	54.2078	438,742.90		438,742.90	514.42	439,257.32
SubTotal	83,058	100.0000	809,370.73		809,370.73	948.99	810,319.72
TOTAL	83,058	100.0000	809,370.73		809,370.73	948.99	810,319.72

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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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	1,456	1.0255	17,245.82		17,245.82	20.22	17,266.04
SECRETARY OF STATE	1,546	1.0889	18,311.84		18,311.84	21.47	18,333.31
REVENUE	1,134	0.7987	13,431.84		13,431.84	15.75	13,447.59
JUDICIARY	29,175	20.5491	345,567.88		345,567.88	405.18	345,973.06
GOVERNOR	2,879	2.0278	34,100.77		34,100.77	39.98	34,140.75
AUDITOR	2,973	2.0940	35,214.16		35,214.16	41.29	35,255.45
ATTORNEY GENERAL	11,839	8.3387	140,228.91		140,228.91	164.42	140,393.33
INSURANCE	1,316	0.9269	15,587.57		15,587.57	18.28	15,605.85
ECONOMIC DEVELOPMENT	3,561	2.5082	42,178.83		42,178.83	49.45	42,228.28
HEALTH	5,791	4.0788	68,592.42		68,592.42	80.42	68,672.84
LABOR	12,443	8.7641	147,383.08		147,383.08	172.81	147,555.89
PUBLIC SAFETY	2,916	2.0539	34,539.02		34,539.02	40.50	34,579.52
SOCIAL SERVICES	53,048	37.3638	628,335.38		628,335.38	736.72	629,072.10
CORRECTIONS	11,900	8.3816	140,951.42		140,951.42	165.26	141,116.68
SubTotal	141,977	100.0000	1,681,668.94		1,681,668.94	1,971.75	1,683,640.69
TOTAL	141,977	100.0000	1,681,668.94		1,681,668.94	1,971.75	1,683,640.69

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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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.	12,880	2.4493	98,745.34		98,745.34	115.78	98,861.12
INFORMATION SERVICES	47,790	9.0880	366,385.09		366,385.09	429.59	366,814.68
ACCOUNTING	15,352	2.9194	117,697.08		117,697.08	138.00	117,835.08
FACILITIES MANAGEMENT	10,533	2.0030	80,751.94		80,751.94	94.68	80,846.62
DESIGN AND CONSTRUCTION	20,106	3.8235	154,143.93		154,143.93	180.73	154,324.66
PERSONNEL	21,018	3.9969	161,135.83		161,135.83	188.93	161,324.76
PURCHASING	11,876	2.2584	91,048.12		91,048.12	106.75	91,154.87
GENERAL SERVICES	12,205	2.3210	93,570.42		93,570.42	109.71	93,680.13
TREASURER	18,106	3.4431	138,810.82		138,810.82	162.76	138,973.58
SECURITY	2,730	0.5192	20,929.74		20,929.74	24.54	20,954.28
REVENUE	203,420	38.6832	1,559,532.42		1,559,532.42	1,828.56	1,561,360.98
AUDITOR	14,510	2.7593	111,241.86		111,241.86	130.43	111,372.29
INSURANCE	42,467	8.0757	325,576.00		325,576.00	381.74	325,957.74
ECONOMIC DEVELOPMENT	62,536	11.8921	479,436.27		479,436.27	562.14	479,998.41
PUBLIC SAFETY	18,723	3.5605	143,541.07		143,541.07	168.30	143,709.37
ALL OTHER	11,608	2.2074	88,993.49		88,993.49	104.34	89,097.83
SubTotal	525,860	100.0000	4,031,539.42		4,031,539.42	4,726.98	4,036,266.40
TOTAL	525,860	100.0000	4,031,539.42		4,031,539.42	4,726.98	4,036,266.40

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .4 - Detail Activity Allocations

For Department BOARD OF PUBLIC BUILDINGS I

Activity - MIDTOWN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	96,364	100.0000	1,043,507.75		1,043,507.75	1,223.51	1,044,731.26
SubTotal	96,364	100.0000	1,043,507.75		1,043,507.75	1,223.51	1,044,731.26
TOTAL	96,364	100.0000	1,043,507.75		1,043,507.75	1,223.51	1,044,731.26

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .5 - Allocation Summary

For Department BOARD OF PUBLIC BUILDINGS I

Receiving Department	Total	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT	TRUMAN	MIDTOWN
COMM. OF ADMIN.	98,861.12	0.00	0.00	0.00	98,861.12	0.00
INFORMATION SERVICES	366,814.68	0.00	0.00	0.00	366,814.68	0.00
ACCOUNTING	117,835.08	0.00	0.00	0.00	117,835.08	0.00
FACILITIES MANAGEMENT	159,695.15	15,280.18	46,302.31	17,266.04	80,846.62	0.00
DESIGN AND CONSTRUCTION	154,324.66	0.00	0.00	0.00	154,324.66	0.00
PERSONNEL	161,324.76	0.00	0.00	0.00	161,324.76	0.00
PURCHASING	91,154.87	0.00	0.00	0.00	91,154.87	0.00
GENERAL SERVICES	93,680.13	0.00	0.00	0.00	93,680.13	0.00
TREASURER	138,973.58	0.00	0.00	0.00	138,973.58	0.00
SECRETARY OF STATE	42,689.33	10,404.84	13,951.18	18,333.31	0.00	0.00
SECURITY	20,954.28	0.00	0.00	0.00	20,954.28	0.00
REVENUE	1,843,189.28	188,605.31	79,775.40	13,447.59	1,561,360.98	0.00
JUDICIARY	345,973.06	0.00	0.00	345,973.06	0.00	0.00
GOVERNOR	63,795.05	24,795.78	4,858.52	34,140.75	0.00	0.00
AUDITOR	180,449.17	20,104.40	13,717.03	35,255.45	111,372.29	0.00
ATTORNEY GENERAL	279,289.13	94,369.09	44,526.71	140,393.33	0.00	0.00
INSURANCE	353,777.50	12,213.91	0.00	15,605.85	325,957.74	0.00
ECONOMIC DEVELOPMENT	612,149.71	89,923.02	0.00	42,228.28	479,998.41	0.00
EDUCATION	25,930.29	25,930.29	0.00	0.00	0.00	0.00
HEALTH	197,402.36	1,032.31	127,697.21	68,672.84	0.00	0.00
LABOR	147,555.89	0.00	0.00	147,555.89	0.00	0.00
MENTAL HEALTH	6,848.76	0.00	6,848.76	0.00	0.00	0.00
PUBLIC SAFETY	261,378.15	49,703.98	33,385.28	34,579.52	143,709.37	0.00
SOCIAL SERVICES	2,956,168.26	843,107.58	439,257.32	629,072.10	0.00	1,044,731.26
CORRECTIONS	141,116.68	0.00	0.00	141,116.68	0.00	0.00
ALL OTHER	89,097.83	0.00	0.00	0.00	89,097.83	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	8,950,428.76	1,375,470.69	810,319.72	1,683,640.69	4,036,266.40	1,044,731.26

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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.

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Schedule .2 - Costs To Be Allocated

For Department BOARD OF PUBLIC BUILDINGS II

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,838,784.00			2,838,784.00
EQUIPMENT USE	17,401.33		17,401.33	
ACCOUNTING		1,176.88	1,176.88	
PURCHASING		1,386.63	1,386.63	
TREASURER		43.02	43.02	
Total Allocated Additions:	17,401.33	2,606.53	20,007.86	20,007.86
Building Depreciation	(954,404.00)			
Equipment Depreciation	(11,015.00)			
Land Improvement Depreciation	(18,915.00)			
Other Income	(101,108.00)			
Admin. Interest	(2,003.00)			
Total Departmental Cost Adjustments:	(1,087,445.00)			(1,087,445.00)
Total To Be Allocated:	1,768,740.33	2,606.53		1,771,346.86

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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	559,198.00	0.00	137,820.00	370,588.00	50,790.00
Fringe Benefits	246,859.00	0.00	66,207.00	156,490.00	24,162.00
Other Expense & Cost					
Departmental Expenditures	2,032,727.00	0.00	296,609.00	1,286,337.00	449,781.00
Departmental Totals					
Total Expenditures	2,838,784.00	0.00	500,636.00	1,813,415.00	524,733.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Building Depreciation	(954,404.00)	0.00	(65,481.00)	(692,032.00)	(196,891.00)
Equipment Depreciation	(11,015.00)	0.00	(4,100.00)	(1,269.00)	(5,646.00)
Land Improvement Depreciation	(18,915.00)	0.00	0.00	(17,946.00)	(969.00)
Other Income	(101,108.00)	0.00	(31,547.00)	(49,234.00)	(20,327.00)
Admin. Interest	(2,003.00)	0.00	(202.00)	(1,801.00)	0.00
Functional Cost	1,751,339.00	0.00	399,306.00	1,051,133.00	300,900.00
Allocation Step 1					
Inbound- All Others	17,401.33	17,401.33	0.00	0.00	0.00
Reallocate Admin Costs		(17,401.33)	3,967.50	10,444.09	2,989.74
1st Allocation	1,768,740.33	0.00	403,273.50	1,061,577.09	303,889.74
Allocation Step 2					
Inbound- All Others	2,606.53	2,606.53	0.00	0.00	0.00
Reallocate Admin Costs		(2,606.53)	594.29	1,564.41	447.83
2nd Allocation	2,606.53	0.00	594.29	1,564.41	447.83
Total For 14 BOARD OF PUBLIC					
Total Allocated	1,771,346.86	0.00	403,867.79	1,063,141.50	304,337.57

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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	1,719	5.0817	20,493.31		20,493.31	30.20	20,523.51
REVENUE	2,515	7.4349	29,982.94		29,982.94	44.18	30,027.12
EDUCATION	3,231	9.5515	38,518.84		38,518.84	56.76	38,575.60
HEALTH	2,685	7.9374	32,009.62		32,009.62	47.17	32,056.79
LABOR	1,848	5.4631	22,031.20		22,031.20	32.47	22,063.67
MENTAL HEALTH	4,898	14.4796	58,392.22		58,392.22	86.05	58,478.27
PUBLIC SAFETY	1,698	5.0197	20,242.95		20,242.95	29.83	20,272.78
SOCIAL SERVICES	15,233	45.0321	181,602.42		181,602.42	267.63	181,870.05
SubTotal	33,827	100.0000	403,273.50		403,273.50	594.29	403,867.79
TOTAL	33,827	100.0000	403,273.50		403,273.50	594.29	403,867.79

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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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	1,656	1.2642	13,420.97		13,420.97	19.78	13,440.75
SECRETARY OF STATE	129,331	98.7358	1,048,156.12		1,048,156.12	1,544.63	1,049,700.75
SubTotal	130,987	100.0000	1,061,577.09		1,061,577.09	1,564.41	1,063,141.50
TOTAL	130,987	100.0000	1,061,577.09		1,061,577.09	1,564.41	1,063,141.50

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .4 - Detail Activity Allocations

For Department BOARD OF PUBLIC BUILDINGS II

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	16,785	31.3574	95,291.98		95,291.98	140.43	95,432.41
CORRECTIONS	36,743	68.6426	208,597.76		208,597.76	307.40	208,905.16
SubTotal	53,528	100.0000	303,889.74		303,889.74	447.83	304,337.57
TOTAL	53,528	100.0000	303,889.74		303,889.74	447.83	304,337.57

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .5 - Allocation Summary

For Department BOARD OF PUBLIC BUILDINGS II

Receiving Department	Total	ST JOSEPH	KIRKPATRICK INFO.	MILL CREEK
FACILITIES MANAGEMENT	33,964.26	20,523.51	13,440.75	0.00
SECRETARY OF STATE	1,049,700.75	0.00	1,049,700.75	0.00
REVENUE	30,027.12	30,027.12	0.00	0.00
EDUCATION	38,575.60	38,575.60	0.00	0.00
HEALTH	127,489.20	32,056.79	0.00	95,432.41
LABOR	22,063.67	22,063.67	0.00	0.00
MENTAL HEALTH	58,478.27	58,478.27	0.00	0.00
PUBLIC SAFETY	20,272.78	20,272.78	0.00	0.00
SOCIAL SERVICES	181,870.05	181,870.05	0.00	0.00
CORRECTIONS	208,905.16	0.00	0.00	208,905.16
Direct Billed	0.00	0.00	0.00	0.00
Total	1,771,346.86	403,867.79	1,063,141.50	304,337.57

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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 OA division.

Office Automation. Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each OA division based on the number of workstations located there in FY 2005.

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

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

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Schedule .2 - Costs To Be Allocated

For Department COMM. OF ADMIN.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,195,349.00			3,195,349.00
BUILDING USE I	49,526.69		49,526.69	
BUILDING USE II	2,211.81		2,211.81	
EQUIPMENT USE	8,672.30		8,672.30	
RETIREMENT/GROUP INSURANCE	485,641.88		485,641.88	
OASDHI	124,545.99		124,545.99	
INSURANCE	39.40		39.40	
BOARD OF PUBLIC BUILDINGS I	98,745.34	115.78	98,861.12	
COMM. OF ADMIN.		127,031.95	127,031.95	
INFORMATION SERVICES		520,834.74	520,834.74	
ACCOUNTING		2,847.81	2,847.81	
FACILITIES MANAGEMENT		32,868.16	32,868.16	
PERSONNEL		88,815.21	88,815.21	
PURCHASING		1,443.54	1,443.54	
GENERAL SERVICES		12,350.72	12,350.72	
TREASURER		104.17	104.17	
SECRETARY OF STATE		3,953.65	3,953.65	
SECURITY		7,554.41	7,554.41	
REVENUE		1,154.78	1,154.78	
Total Allocated Additions:	769,383.41	799,074.92	1,568,458.33	1,568,458.33
Capital Outlay	(91,178.00)			
GR Cost Reimbursement	(26,521.00)			
Total Departmental Cost Adjustments:	(117,699.00)			(117,699.00)
Total To Be Allocated:	3,847,033.41	799,074.92		4,646,108.33

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Schedule .3 - Costs Allocated By Activity

For Department COMM. OF ADMIN.

	Total	General & Admin	DEPARTMENTAL	OFFICE AUTOMATION	SECTION II
Wages & Benefits					
Salaries & Wages	2,421,102.00	0.00	1,455,305.00	365,098.00	443,109.00
Other Expense & Cost					
Departmental Expenditures	774,247.00	0.00	378,174.00	149,447.00	205,675.00
Departmental Totals					
Total Expenditures	3,195,349.00	0.00	1,833,479.00	514,545.00	648,784.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(91,178.00)	0.00	(9,104.00)	(78,729.00)	(2,359.00)
GR Cost Reimbursement	(26,521.00)	0.00	(15,942.00)	(3,999.00)	(4,854.00)
Functional Cost	3,077,650.00	0.00	1,808,433.00	431,817.00	641,571.00
Allocation Step 1					
Inbound- All Others	769,383.41	769,383.41	0.00	0.00	0.00
Reallocate Admin Costs		(769,383.41)	452,091.99	107,949.88	160,386.44
1st Allocation	3,847,033.41	0.00	2,260,524.99	539,766.88	801,957.44
Allocation Step 2					
Inbound- All Others	799,074.92	799,074.92	0.00	0.00	0.00
Reallocate Admin Costs		(799,074.92)	469,538.82	112,115.80	166,575.96
2nd Allocation	799,074.92	0.00	469,538.82	112,115.80	166,575.96
Total For 15 COMM. OF ADMIN.					
Total Allocated	4,646,108.33	0.00	2,730,063.81	651,882.68	968,533.40

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

	GENERAL GOV'T
Wages & Benefits	
Salaries & Wages	157,590.00
Other Expense & Cost	
Departmental Expenditures	40,951.00
Departmental Totals	
Total Expenditures	198,541.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Capital Outlay	(986.00)
GR Cost Reimbursement	(1,726.00)
Functional Cost	195,829.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	48,955.10
1st Allocation	244,784.10
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	50,844.34
2nd Allocation	50,844.34
Total For 15 COMM. OF ADMIN.	
Total Allocated	295,628.44

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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.	47	5.0483	114,118.87		114,118.87		114,118.87
INFORMATION SERVICES	166	17.8303	403,058.16		403,058.16	88,171.32	491,229.48
BUDGET AND PLANNING	30	3.2223	72,841.85		72,841.85	15,934.57	88,776.42
ACCOUNTING	51	5.4780	123,831.13		123,831.13	27,088.78	150,919.91
FACILITIES MANAGEMENT	220	23.6305	534,173.45		534,173.45	116,853.55	651,027.00
DESIGN AND CONSTRUCTION	85	9.1300	206,385.21		206,385.21	45,147.97	251,533.18
PERSONNEL	112	12.0301	271,942.85		271,942.85	59,489.08	331,431.93
PURCHASING	57	6.1224	138,399.49		138,399.49	30,275.69	168,675.18
GENERAL SERVICES	85	9.1300	206,385.21		206,385.21	45,147.97	251,533.18
ALL OTHER	78	8.3781	189,388.77		189,388.77	41,429.89	230,818.66
SubTotal	931	100.0000	2,260,524.99		2,260,524.99	469,538.82	2,730,063.81
TOTAL	931	100.0000	2,260,524.99		2,260,524.99	469,538.82	2,730,063.81

Allocation Basis: Average Number of OA Employees, FY 2005

Allocation Source: HR Query "Number of OA Employees"

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

Activity - OFFICE AUTOMATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	20	2.3923	12,913.08		12,913.08		12,913.08
INFORMATION SERVICES	251	30.0239	162,059.20		162,059.20	34,486.60	196,545.80
BUDGET AND PLANNING	30	3.5885	19,369.63		19,369.63	4,121.90	23,491.53
ACCOUNTING	61	7.2967	39,384.91		39,384.91	8,381.21	47,766.12
FACILITIES MANAGEMENT	97	11.6029	62,628.45		62,628.45	13,327.49	75,955.94
DESIGN AND CONSTRUCTION	76	9.0909	49,069.72		49,069.72	10,442.16	59,511.88
PERSONNEL	85	10.1675	54,880.60		54,880.60	11,678.73	66,559.33
PURCHASING	59	7.0574	38,093.59		38,093.59	8,106.41	46,200.00
GENERAL SERVICES	72	8.6124	46,487.10		46,487.10	9,892.57	56,379.67
GOVERNOR	48	5.7416	30,991.40		30,991.40	6,595.05	37,586.45
LT. GOVERNOR	9	1.0766	5,810.89		5,810.89	1,236.57	7,047.46
ALL OTHER	28	3.3493	18,078.31		18,078.31	3,847.11	21,925.42
SubTotal	836	100.0000	539,766.88		539,766.88	112,115.80	651,882.68
TOTAL	836	100.0000	539,766.88		539,766.88	112,115.80	651,882.68

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

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MAXIMUS
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	801,957.44		801,957.44	166,575.96	968,533.40
SubTotal	100	100.0000	801,957.44		801,957.44	166,575.96	968,533.40
TOTAL	100	100.0000	801,957.44		801,957.44	166,575.96	968,533.40

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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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	244,784.10		244,784.10	50,844.34	295,628.44
SubTotal	100	100.0000	244,784.10		244,784.10	50,844.34	295,628.44
TOTAL	100	100.0000	244,784.10		244,784.10	50,844.34	295,628.44

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .5 - Allocation Summary

For Department COMM. OF ADMIN.

Receiving Department	Total	DEPARTMENTAL	OFFICE AUTOMATION	SECTION II	GENERAL GOV'T
COMM. OF ADMIN.	127,031.95	114,118.87	12,913.08	0.00	0.00
INFORMATION SERVICES	687,775.28	491,229.48	196,545.80	0.00	0.00
BUDGET AND PLANNING	112,267.95	88,776.42	23,491.53	0.00	0.00
ACCOUNTING	198,686.03	150,919.91	47,766.12	0.00	0.00
FACILITIES MANAGEMENT	726,982.94	651,027.00	75,955.94	0.00	0.00
DESIGN AND CONSTRUCTION	311,045.06	251,533.18	59,511.88	0.00	0.00
PERSONNEL	397,991.26	331,431.93	66,559.33	0.00	0.00
PURCHASING	214,875.18	168,675.18	46,200.00	0.00	0.00
GENERAL SERVICES	307,912.85	251,533.18	56,379.67	0.00	0.00
GOVERNOR	37,586.45	0.00	37,586.45	0.00	0.00
LT. GOVERNOR	7,047.46	0.00	7,047.46	0.00	0.00
ALL OTHER	1,516,905.92	230,818.66	21,925.42	968,533.40	295,628.44
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	4,646,108.33	2,730,063.81	651,882.68	968,533.40	295,628.44

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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.

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

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Schedule .2 - Costs To Be Allocated

For Department INFORMATION SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	56,556,857.00			56,556,857.00
BUILDING USE I	165,918.34		165,918.34	
BUILDING USE II	8,580.26		8,580.26	
EQUIPMENT USE	261,886.24		261,886.24	
RETIREMENT/GROUP INSURANCE	648,955.08		648,955.08	
OASDHI	141,593.00		141,593.00	
BUILDING RENTAL	43,609.99		43,609.99	
INSURANCE	139.16		139.16	
BOARD OF PUBLIC BUILDINGS I	366,385.09	429.59	366,814.68	
COMM. OF ADMIN.	565,117.36	122,657.92	687,775.28	
INFORMATION SERVICES		1,619,659.19	1,619,659.19	
BUDGET AND PLANNING		36,476.21	36,476.21	
ACCOUNTING		14,954.86	14,954.86	
FACILITIES MANAGEMENT		38,950.32	38,950.32	
PURCHASING		54,797.10	54,797.10	
GENERAL SERVICES		12,728.14	12,728.14	
TREASURER		544.44	544.44	
SECRETARY OF STATE		25,813.94	25,813.94	
SECURITY		50,765.61	50,765.61	
REVENUE		164.46	164.46	
Total Allocated Additions:	2,202,184.52	1,977,941.78	4,180,126.30	4,180,126.30
Capital Outlay - Departmental	(1,106,350.00)			
Captial Outlay - G & A	(413,645.00)			
GR Cost Reimbursement	(46,430.00)			
Total Departmental Cost Adjustments:	(1,566,425.00)			(1,566,425.00)
Total To Be Allocated:	57,192,616.52	1,977,941.78		59,170,558.30

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Schedule .3 - Costs Allocated By Activity

For Department INFORMATION SERVICES

	Total	General & Admin	SYSTEM DEVELOPMENT	SECTION II
Wages & Benefits				
Salaries & Wages	6,452,538.00	0.00	1,581,477.00	4,871,061.00
Other Expense & Cost				
Departmental Expenditures	46,399,170.00	0.00	436,615.00	45,962,555.00
General and Administrative	3,705,149.00	0.00	908,109.00	2,797,040.00
Departmental Totals				
Total Expenditures	56,556,857.00	0.00	2,926,201.00	53,630,656.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(1,106,350.00)	0.00	(58,396.00)	(1,047,954.00)
Captial Outlay - G & A	(413,645.00)	0.00	(101,382.00)	(312,263.00)
GR Cost Reimbursement	(46,430.00)	0.00	(11,380.00)	(35,050.00)
Functional Cost	54,990,432.00	0.00	2,755,043.00	52,235,389.00
Allocation Step 1				
Inbound- All Others	2,202,184.52	2,202,184.52	0.00	0.00
Reallocate Admin Costs		(2,202,184.52)	110,329.44	2,091,855.08
1st Allocation	57,192,616.52	0.00	2,865,372.44	54,327,244.08
Allocation Step 2				
Inbound- All Others	1,977,941.78	1,977,941.78	0.00	0.00
Reallocate Admin Costs		(1,977,941.78)	99,094.88	1,878,846.90
2nd Allocation	1,977,941.78	0.00	99,094.88	1,878,846.90
Total For 16 INFORMATION				
Total Allocated	59,170,558.30	0.00	2,964,467.32	56,206,090.98

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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.	10,999	18.1769	520,834.74		520,834.74		520,834.74
INFORMATION SERVICES	34,204	56.5252	1,619,659.19		1,619,659.19		1,619,659.19
BUDGET AND PLANNING	90	0.1487	4,261.75		4,261.75	582.61	4,844.36
ACCOUNTING	207	0.3421	9,802.07		9,802.07	1,339.99	11,142.06
FACILITIES MANAGEMENT	268	0.4429	12,690.59		12,690.59	1,734.87	14,425.46
DESIGN AND CONSTRUCTION	807	1.3336	38,213.81		38,213.81	5,224.04	43,437.85
PERSONNEL	10,885	17.9885	515,436.52		515,436.52	70,463.01	585,899.53
PURCHASING	1,175	1.9418	55,639.69		55,639.69	7,606.25	63,245.94
GENERAL SERVICES	1,876	3.1003	88,834.08		88,834.08	12,144.11	100,978.19
SubTotal	60,511	100.0000	2,865,372.44		2,865,372.44	99,094.88	2,964,467.32
TOTAL	60,511	100.0000	2,865,372.44		2,865,372.44	99,094.88	2,964,467.32

Allocation Basis: System Development Hours for FY 2005

Allocation Source: Systems and Programming Project Summary

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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	54,327,244.08		54,327,244.08	1,878,846.90	56,206,090.98
SubTotal	100	100.0000	54,327,244.08		54,327,244.08	1,878,846.90	56,206,090.98
TOTAL	100	100.0000	54,327,244.08		54,327,244.08	1,878,846.90	56,206,090.98

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .5 - Allocation Summary
For Department INFORMATION SERVICES

Receiving Department	Total	SYSTEM DEVELOPMENT	SECTION II
COMM. OF ADMIN.	520,834.74	520,834.74	0.00
INFORMATION SERVICES	1,619,659.19	1,619,659.19	0.00
BUDGET AND PLANNING	4,844.36	4,844.36	0.00
ACCOUNTING	11,142.06	11,142.06	0.00
FACILITIES MANAGEMENT	14,425.46	14,425.46	0.00
DESIGN AND CONSTRUCTION	43,437.85	43,437.85	0.00
PERSONNEL	585,899.53	585,899.53	0.00
PURCHASING	63,245.94	63,245.94	0.00
GENERAL SERVICES	100,978.19	100,978.19	0.00
ALL OTHER	56,206,090.98	0.00	56,206,090.98
Direct Billed	0.00	0.00	0.00
Total	59,170,558.30	2,964,467.32	56,206,090.98

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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.

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Schedule .2 - Costs To Be Allocated

For Department BUDGET AND PLANNING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,475,429.00			1,475,429.00
BUILDING USE I	19,285.22		19,285.22	
EQUIPMENT USE	7,648.78		7,648.78	
RETIREMENT/GROUP INSURANCE	371,640.05		371,640.05	
OASDHI	114,340.03		114,340.03	
INSURANCE	25.15		25.15	
COMM. OF ADMIN.	92,211.48	20,056.47	112,267.95	
INFORMATION SERVICES	4,261.75	582.61	4,844.36	
BUDGET AND PLANNING		14,602.81	14,602.81	
ACCOUNTING		611.67	611.67	
FACILITIES MANAGEMENT		67,096.94	67,096.94	
PURCHASING		106.73	106.73	
GENERAL SERVICES		7,484.75	7,484.75	
TREASURER		23.03	23.03	
SECRETARY OF STATE		177.31	177.31	
SECURITY		8,460.94	8,460.94	
REVENUE		38.68	38.68	
Total Allocated Additions:	609,412.46	119,241.94	728,654.40	728,654.40
Capital Outlay	(28,474.00)			
GR Cost Reimbursement	(14,549.00)			
Total Departmental Cost Adjustments:	(43,023.00)			(43,023.00)
Total To Be Allocated:	2,041,818.46	119,241.94		2,161,060.40

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,358,989.00	0.00	849,368.00	509,621.00
Other Expense & Cost				
Departmental Expenditures	116,440.00	0.00	63,400.00	53,040.00
Departmental Totals				
Total Expenditures	1,475,429.00	0.00	912,768.00	562,661.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(28,474.00)	0.00	(17,796.00)	(10,678.00)
GR Cost Reimbursement	(14,549.00)	0.00	(9,093.00)	(5,456.00)
Functional Cost	1,432,406.00	0.00	885,879.00	546,527.00
Allocation Step 1				
Inbound- All Others	609,412.46	609,412.46	0.00	0.00
Reallocate Admin Costs		(609,412.46)	376,894.18	232,518.28
1st Allocation	2,041,818.46	0.00	1,262,773.18	779,045.28
Allocation Step 2				
Inbound- All Others	119,241.94	119,241.94	0.00	0.00
Reallocate Admin Costs		(119,241.94)	73,745.77	45,496.17
2nd Allocation	119,241.94	0.00	73,745.77	45,496.17
Total For 17 BUDGET AND				
Total Allocated	2,161,060.40	0.00	1,336,518.95	824,541.45

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

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION SERVICES	1,184	2.8886	36,476.21		36,476.21		36,476.21
BUDGET AND PLANNING	474	1.1564	14,602.81		14,602.81		14,602.81
ACCOUNTING	1,974	4.8159	60,814.22		60,814.22	3,701.26	64,515.48
FACILITIES MANAGEMENT	1,579	3.8523	48,645.22		48,645.22	2,960.63	51,605.85
PERSONNEL	474	1.1564	14,602.81		14,602.81	888.75	15,491.56
PURCHASING	474	1.1564	14,602.81		14,602.81	888.75	15,491.56
GENERAL SERVICES	790	1.9273	24,338.01		24,338.01	1,481.25	25,819.26
TREASURER	261	0.6368	8,040.78		8,040.78	489.38	8,530.16
SECRETARY OF STATE	183	0.4465	5,637.79		5,637.79	343.13	5,980.92
SECURITY	12	0.0293	369.69		369.69	22.50	392.19
REVENUE	1,974	4.8159	60,814.22		60,814.22	3,701.26	64,515.48
JUDICIARY	969	2.3640	29,852.58		29,852.58	1,816.88	31,669.46
GOVERNOR	1,207	2.9447	37,184.78		37,184.78	2,263.13	39,447.91
LT. GOVERNOR	81	0.1976	2,495.42		2,495.42	151.87	2,647.29
AUDITOR	359	0.8758	11,059.94		11,059.94	673.13	11,733.07
ATTORNEY GENERAL	121	0.2952	3,727.72		3,727.72	226.88	3,954.60
AGRICULTURE	1,153	2.8130	35,521.18		35,521.18	2,161.88	37,683.06
INSURANCE	378	0.9222	11,645.28		11,645.28	708.75	12,354.03
CONSERVATION	297	0.7246	9,149.87		9,149.87	556.88	9,706.75
ECONOMIC DEVELOPMENT	2,178	5.3136	67,098.98		67,098.98	4,083.76	71,182.74
EDUCATION	3,347	8.1656	103,113.07		103,113.07	6,275.64	109,388.71
HIGHER EDUCATION	1,769	4.3158	54,498.66		54,498.66	3,316.88	57,815.54
HEALTH	2,556	6.2358	78,744.25		78,744.25	4,792.51	83,536.76
HIGHWAYS	1,702	4.1523	52,434.56		52,434.56	3,191.26	55,625.82
LABOR	1,024	2.4982	31,546.99		31,546.99	1,920.00	33,466.99
MENTAL HEALTH	2,287	5.5795	70,457.01		70,457.01	4,288.13	74,745.14
NATURAL RESOURCES	1,513	3.6912	46,611.91		46,611.91	2,836.88	49,448.79
PUBLIC SAFETY	2,896	7.0653	89,218.84		89,218.84	5,430.01	94,648.85
SOCIAL SERVICES	5,000	12.1986	154,038.07		154,038.07	9,375.01	163,413.08
CORRECTIONS	1,827	4.4573	56,285.50		56,285.50	3,425.63	59,711.13
ALL OTHER	946	2.3079	29,144.00		29,144.00	1,773.75	30,917.75
SubTotal	40,989	100.0000	1,262,773.18		1,262,773.18	73,745.77	1,336,518.95
TOTAL	40,989	100.0000	1,262,773.18		1,262,773.18	73,745.77	1,336,518.95

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

Allocation Basis: Budget and Planning Hours by Department, FY 2005

Allocation Source: Budget and Planning Office

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	779,045.28		779,045.28	45,496.17	824,541.45
SubTotal	100	100.0000	779,045.28		779,045.28	45,496.17	824,541.45
TOTAL	100	100.0000	779,045.28		779,045.28	45,496.17	824,541.45

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
INFORMATION SERVICES	36,476.21	36,476.21	0.00
BUDGET AND PLANNING	14,602.81	14,602.81	0.00
ACCOUNTING	64,515.48	64,515.48	0.00
FACILITIES MANAGEMENT	51,605.85	51,605.85	0.00
PERSONNEL	15,491.56	15,491.56	0.00
PURCHASING	15,491.56	15,491.56	0.00
GENERAL SERVICES	25,819.26	25,819.26	0.00
TREASURER	8,530.16	8,530.16	0.00
SECRETARY OF STATE	5,980.92	5,980.92	0.00
SECURITY	392.19	392.19	0.00
REVENUE	64,515.48	64,515.48	0.00
JUDICIARY	31,669.46	31,669.46	0.00
GOVERNOR	39,447.91	39,447.91	0.00
LT. GOVERNOR	2,647.29	2,647.29	0.00
AUDITOR	11,733.07	11,733.07	0.00
ATTORNEY GENERAL	3,954.60	3,954.60	0.00
AGRICULTURE	37,683.06	37,683.06	0.00
INSURANCE	12,354.03	12,354.03	0.00
CONSERVATION	9,706.75	9,706.75	0.00
ECONOMIC DEVELOPMENT	71,182.74	71,182.74	0.00
EDUCATION	109,388.71	109,388.71	0.00
HIGHER EDUCATION	57,815.54	57,815.54	0.00
HEALTH	83,536.76	83,536.76	0.00
HIGHWAYS	55,625.82	55,625.82	0.00
LABOR	33,466.99	33,466.99	0.00
MENTAL HEALTH	74,745.14	74,745.14	0.00
NATURAL RESOURCES	49,448.79	49,448.79	0.00
PUBLIC SAFETY	94,648.85	94,648.85	0.00
SOCIAL SERVICES	163,413.08	163,413.08	0.00
CORRECTIONS	59,711.13	59,711.13	0.00
ALL OTHER	855,459.20	30,917.75	824,541.45
Direct Billed	0.00	0.00	0.00

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Total	2,161,060.40	1,336,518.95	824,541.45

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STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

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

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

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

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

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Schedule .2 - Costs To Be Allocated

For Department ACCOUNTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,936,507.00			1,936,507.00
BUILDING USE I	53,299.40		53,299.40	
EQUIPMENT USE	11,067.56		11,067.56	
RETIREMENT/GROUP INSURANCE	584,006.14		584,006.14	
OASDHI	128,632.02		128,632.02	
WORKER'S COMPENSATION	13,877.61		13,877.61	
INSURANCE	43.59		43.59	
BOARD OF PUBLIC BUILDINGS I	117,697.08	138.00	117,835.08	
COMM. OF ADMIN.	163,216.04	35,469.99	198,686.03	
INFORMATION SERVICES	9,802.07	1,339.99	11,142.06	
BUDGET AND PLANNING	60,814.22	3,701.26	64,515.48	
ACCOUNTING		1,432.22	1,432.22	
PURCHASING		657.76	657.76	
GENERAL SERVICES		11,609.05	11,609.05	
TREASURER		53.31	53.31	
SECRETARY OF STATE		391,818.88	391,818.88	
SECURITY		16,015.35	16,015.35	
REVENUE		1,678.54	1,678.54	
Total Allocated Additions:	1,142,455.73	463,914.35	1,606,370.08	1,606,370.08
Capital Outlay	(6,373.00)			
GR Cost Reimbursement	(20,430.00)			
Total Departmental Cost Adjustments:	(26,803.00)			(26,803.00)
Total To Be Allocated:	3,052,159.73	463,914.35		3,516,074.08

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Schedule .3 - Costs Allocated By Activity
For Department ACCOUNTING

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,678,895.00	0.00	572,000.00	1,060,054.00	46,841.00
Other Expense & Cost					
Departmental Expenditures	257,612.00	0.00	87,768.00	162,657.00	7,187.00
Departmental Totals					
Total Expenditures	1,936,507.00	0.00	659,768.00	1,222,711.00	54,028.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(6,373.00)	0.00	(2,171.00)	(4,024.00)	(178.00)
GR Cost Reimbursement	(20,430.00)	0.00	(6,960.00)	(12,900.00)	(570.00)
Functional Cost	1,909,704.00	0.00	650,637.00	1,205,787.00	53,280.00
Allocation Step 1					
Inbound- All Others	1,142,455.73	1,142,455.73	0.00	0.00	0.00
Reallocate Admin Costs		(1,142,455.73)	389,234.67	721,346.55	31,874.51
1st Allocation	3,052,159.73	0.00	1,039,871.67	1,927,133.55	85,154.51
Allocation Step 2					
Inbound- All Others	463,914.35	463,914.35	0.00	0.00	0.00
Reallocate Admin Costs		(463,914.35)	158,055.62	292,915.52	12,943.21
2nd Allocation	463,914.35	0.00	158,055.62	292,915.52	12,943.21
Total For 18 ACCOUNTING					
Total Allocated	3,516,074.08	0.00	1,197,927.29	2,220,049.07	98,097.72

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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	2,468	0.1603	1,666.46		1,666.46		1,666.46
BOARD OF PUBLIC BUILDINGS II	446	0.0290	301.15		301.15		301.15
COMM. OF ADMIN.	1,121	0.0728	756.93		756.93		756.93
INFORMATION SERVICES	3,992	0.2592	2,695.50		2,695.50		2,695.50
BUDGET AND PLANNING	720	0.0468	486.16		486.16		486.16
ACCOUNTING	1,235	0.0802	833.90		833.90		833.90
FACILITIES MANAGEMENT	2,397	0.1556	1,618.52		1,618.52	247.61	1,866.13
DESIGN AND CONSTRUCTION	2,038	0.1323	1,376.11		1,376.11	210.53	1,586.64
PERSONNEL	2,687	0.1745	1,814.34		1,814.34	277.57	2,091.91
PURCHASING	1,360	0.0883	918.31		918.31	140.49	1,058.80
GENERAL SERVICES	2,029	0.1318	1,370.03		1,370.03	209.60	1,579.63
TREASURER	1,236	0.0803	834.58		834.58	127.68	962.26
SECRETARY OF STATE	6,376	0.4140	4,305.25		4,305.25	658.65	4,963.90
SECURITY	895	0.0581	604.33		604.33	92.45	696.78
REVENUE	51,451	3.3409	34,741.07		34,741.07	5,314.93	40,056.00
LEGISLATURE	17,490	1.1357	11,809.71		11,809.71	1,806.73	13,616.44
JUDICIARY	99,283	6.4468	67,038.51		67,038.51	10,256.01	77,294.52
GOVERNOR	913	0.0593	616.48		616.48	94.31	710.79
LT. GOVERNOR	201	0.0131	135.72		135.72	20.76	156.48
AUDITOR	3,479	0.2259	2,349.11		2,349.11	359.38	2,708.49
ATTORNEY GENERAL	10,305	0.6691	6,958.21		6,958.21	1,064.52	8,022.73
AGRICULTURE	11,685	0.7587	7,890.02		7,890.02	1,207.07	9,097.09
INSURANCE	5,018	0.3258	3,388.29		3,388.29	518.36	3,906.65
CONSERVATION	53,580	3.4791	36,178.63		36,178.63	5,534.86	41,713.49
ECONOMIC DEVELOPMENT	34,804	2.2600	23,500.58		23,500.58	3,595.28	27,095.86
EDUCATION	57,203	3.7144	38,624.98		38,624.98	5,909.12	44,534.10
HIGHER EDUCATION	1,801	0.1169	1,216.08		1,216.08	186.04	1,402.12
HEALTH	50,860	3.3025	34,342.01		34,342.01	5,253.88	39,595.89
HIGHWAYS	172,417	11.1957	116,420.52		116,420.52	17,810.82	134,231.34
LABOR	26,097	1.6946	17,621.38		17,621.38	2,695.84	20,317.22
MENTAL HEALTH	243,617	15.8189	164,496.63		164,496.63	25,165.84	189,662.47
NATURAL RESOURCES	51,065	3.3158	34,480.44		34,480.44	5,275.06	39,755.50
PUBLIC SAFETY	119,690	7.7719	80,817.85		80,817.85	12,364.07	93,181.92

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	218,046	14.1585	147,230.43		147,230.43	22,524.33	169,754.76
CORRECTIONS	280,168	18.1924	189,176.86		189,176.86	28,941.59	218,118.45
ALL OTHER	1,861	0.1208	1,256.59		1,256.59	192.24	1,448.83
SubTotal	1,540,034	100.0000	1,039,871.67		1,039,871.67	158,055.62	1,197,927.29
TOTAL	1,540,034	100.0000	1,039,871.67		1,039,871.67	158,055.62	1,197,927.29

Allocation Basis: Number of Paychecks, FY 2005

Allocation Source: SAM II HR Access Query

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	3,169	0.1173	2,259.89		2,259.89		2,259.89
BOARD OF PUBLIC BUILDINGS II	1,228	0.0454	875.73		875.73		875.73
COMM. OF ADMIN.	2,932	0.1085	2,090.88		2,090.88		2,090.88
INFORMATION SERVICES	17,191	0.6361	12,259.36		12,259.36		12,259.36
BUDGET AND PLANNING	176	0.0065	125.51		125.51		125.51
ACCOUNTING	839	0.0310	598.32		598.32		598.32
FACILITIES MANAGEMENT	5,372	0.1988	3,830.91		3,830.91	587.84	4,418.75
DESIGN AND CONSTRUCTION	3,110	0.1151	2,217.82		2,217.82	340.32	2,558.14
PERSONNEL	1,037	0.0384	739.52		739.52	113.48	853.00
PURCHASING	1,912	0.0708	1,363.50		1,363.50	209.22	1,572.72
GENERAL SERVICES	47,325	1.7512	33,748.75		33,748.75	5,178.59	38,927.34
TREASURER	26,534	0.9819	18,922.12		18,922.12	2,903.51	21,825.63
SECRETARY OF STATE	14,231	0.5266	10,148.52		10,148.52	1,557.24	11,705.76
SECURITY	457	0.0169	325.90		325.90	50.01	375.91
REVENUE	113,793	4.2109	81,148.88		81,148.88	12,451.92	93,600.80
LEGISLATURE	14,074	0.5208	10,036.55		10,036.55	1,540.06	11,576.61
JUDICIARY	45,920	1.6992	32,746.80		32,746.80	5,024.85	37,771.65
GOVERNOR	1,039	0.0384	740.94		740.94	113.69	854.63
LT. GOVERNOR	285	0.0105	203.24		203.24	31.19	234.43
AUDITOR	2,309	0.0854	1,646.62		1,646.62	252.67	1,899.29
ATTORNEY GENERAL	15,999	0.5920	11,409.32		11,409.32	1,750.71	13,160.03
AGRICULTURE	25,496	0.9435	18,181.89		18,181.89	2,789.93	20,971.82
INSURANCE	6,509	0.2409	4,641.75		4,641.75	712.25	5,354.00
CONSERVATION	115,829	4.2862	82,600.82		82,600.82	12,674.71	95,275.53
ECONOMIC DEVELOPMENT	70,255	2.5998	50,100.75		50,100.75	7,687.73	57,788.48
EDUCATION	513,125	18.9880	365,923.39		365,923.39	56,149.25	422,072.64
HIGHER EDUCATION	7,518	0.2782	5,361.29		5,361.29	822.66	6,183.95
HEALTH	195,981	7.2522	139,759.39		139,759.39	21,445.43	161,204.82
HIGHWAYS	522,791	19.3457	372,816.46		372,816.46	57,206.97	430,023.43
LABOR	59,931	2.2177	42,738.43		42,738.43	6,558.01	49,296.44
MENTAL HEALTH	130,145	4.8160	92,809.94		92,809.94	14,241.25	107,051.19
NATURAL RESOURCES	125,444	4.6420	89,457.52		89,457.52	13,726.84	103,184.36
PUBLIC SAFETY	109,706	4.0596	78,234.34		78,234.34	12,004.69	90,239.03

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	289,144	10.6996	206,196.45		206,196.45	31,639.89	237,836.34
CORRECTIONS	208,309	7.7084	148,550.82		148,550.82	22,794.43	171,345.25
ALL OTHER	3,255	0.1205	2,321.23		2,321.23	356.18	2,677.41
SubTotal	2,702,370	100.0000	1,927,133.55		1,927,133.55	292,915.52	2,220,049.07
TOTAL	2,702,370	100.0000	1,927,133.55		1,927,133.55	292,915.52	2,220,049.07

Allocation Basis: Number of PV Documents by Agency

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

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	85,154.51		85,154.51	12,943.21	98,097.72
SubTotal	100	100.0000	85,154.51		85,154.51	12,943.21	98,097.72
TOTAL	100	100.0000	85,154.51		85,154.51	12,943.21	98,097.72

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	3,926.35	1,666.46	2,259.89	0.00
BOARD OF PUBLIC BUILDINGS II	1,176.88	301.15	875.73	0.00
COMM. OF ADMIN.	2,847.81	756.93	2,090.88	0.00
INFORMATION SERVICES	14,954.86	2,695.50	12,259.36	0.00
BUDGET AND PLANNING	611.67	486.16	125.51	0.00
ACCOUNTING	1,432.22	833.90	598.32	0.00
FACILITIES MANAGEMENT	6,284.88	1,866.13	4,418.75	0.00
DESIGN AND CONSTRUCTION	4,144.78	1,586.64	2,558.14	0.00
PERSONNEL	2,944.91	2,091.91	853.00	0.00
PURCHASING	2,631.52	1,058.80	1,572.72	0.00
GENERAL SERVICES	40,506.97	1,579.63	38,927.34	0.00
TREASURER	22,787.89	962.26	21,825.63	0.00
SECRETARY OF STATE	16,669.66	4,963.90	11,705.76	0.00
SECURITY	1,072.69	696.78	375.91	0.00
REVENUE	133,656.80	40,056.00	93,600.80	0.00
LEGISLATURE	25,193.05	13,616.44	11,576.61	0.00
JUDICIARY	115,066.17	77,294.52	37,771.65	0.00
GOVERNOR	1,565.42	710.79	854.63	0.00
LT. GOVERNOR	390.91	156.48	234.43	0.00
AUDITOR	4,607.78	2,708.49	1,899.29	0.00
ATTORNEY GENERAL	21,182.76	8,022.73	13,160.03	0.00
AGRICULTURE	30,068.91	9,097.09	20,971.82	0.00
INSURANCE	9,260.65	3,906.65	5,354.00	0.00
CONSERVATION	136,989.02	41,713.49	95,275.53	0.00
ECONOMIC DEVELOPMENT	84,884.34	27,095.86	57,788.48	0.00
EDUCATION	466,606.74	44,534.10	422,072.64	0.00
HIGHER EDUCATION	7,586.07	1,402.12	6,183.95	0.00
HEALTH	200,800.71	39,595.89	161,204.82	0.00
HIGHWAYS	564,254.77	134,231.34	430,023.43	0.00
LABOR	69,613.66	20,317.22	49,296.44	0.00
MENTAL HEALTH	296,713.66	189,662.47	107,051.19	0.00
NATURAL RESOURCES	142,939.86	39,755.50	103,184.36	0.00
PUBLIC SAFETY	183,420.95	93,181.92	90,239.03	0.00
SOCIAL SERVICES	407,591.10	169,754.76	237,836.34	0.00
CORRECTIONS	389,463.70	218,118.45	171,345.25	0.00
ALL OTHER	102,223.96	1,448.83	2,677.41	98,097.72

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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	3,516,074.08	1,197,927.29	2,220,049.07	98,097.72

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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

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Schedule .2 - Costs To Be Allocated

For Department FACILITIES MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,458,626.00			8,458,626.00
BUILDING USE I	132,731.90		132,731.90	
BUILDING USE II	8,435.71		8,435.71	
BUILDING USE III	19,520.46		19,520.46	
BUILDING USE IV	1,802.88		1,802.88	
EQUIPMENT USE	90,013.34		90,013.34	
RETIREMENT/GROUP INSURANCE	820,992.93		820,992.93	
OASDHI	169,111.01		169,111.01	
BUILDING RENTAL	436,969.99		436,969.99	
WORKER'S COMPENSATION	128,682.38		128,682.38	
UNEMPLOYMENT COMPENSATION	6,955.00		6,955.00	
INSURANCE	190.20		190.20	
BOARD OF PUBLIC BUILDINGS I	159,508.12	187.03	159,695.15	
BOARD OF PUBLIC BUILDINGS II	33,914.28	49.98	33,964.26	
COMM. OF ADMIN.	596,801.90	130,181.04	726,982.94	
INFORMATION SERVICES	12,690.59	1,734.87	14,425.46	
BUDGET AND PLANNING	48,645.22	2,960.63	51,605.85	
ACCOUNTING	5,449.43	835.45	6,284.88	
FACILITIES MANAGEMENT		372,779.83	372,779.83	
PURCHASING		6,229.43	6,229.43	
GENERAL SERVICES		12,413.60	12,413.60	
TREASURER		199.68	199.68	
SECURITY		29,915.45	29,915.45	
REVENUE		22.19	22.19	
Total Allocated Additions:	2,672,415.34	557,509.18	3,229,924.52	3,229,924.52
Capital Outlay	(30,744.00)			
Total Departmental Cost Adjustments:	(30,744.00)			(30,744.00)
Total To Be Allocated:	11,100,297.34	557,509.18		11,657,806.52

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Schedule .3 - Costs Allocated By Activity

For Department FACILITIES MANAGEMENT

	Total	General & Admin	FACILITIES MANAGER	PENROSE FAMILY CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	3,269,282.00	0.00	2,262,274.00	45,406.00	961,602.00
Other Expense & Cost					
Departmental Expenditures	5,189,344.00	0.00	4,911,573.00	117,580.00	160,191.00
Departmental Totals					
Total Expenditures	8,458,626.00	0.00	7,173,847.00	162,986.00	1,121,793.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(30,744.00)	0.00	(21,790.00)	(1,678.00)	(7,276.00)
Functional Cost	8,427,882.00	0.00	7,152,057.00	161,308.00	1,114,517.00
Allocation Step 1					
Inbound- All Others	2,672,415.34	2,672,415.34	0.00	0.00	0.00
Reallocate Admin Costs		(2,672,415.34)	2,267,859.76	51,150.03	353,405.55
1st Allocation	11,100,297.34	0.00	9,419,916.76	212,458.03	1,467,922.55
Allocation Step 2					
Inbound- All Others	557,509.18	557,509.18	0.00	0.00	0.00
Reallocate Admin Costs		(557,509.18)	473,112.32	10,670.73	73,726.13
2nd Allocation	557,509.18	0.00	473,112.32	10,670.73	73,726.13
Total For 19 FACILITIES					
Total Allocated	11,657,806.52	0.00	9,893,029.08	223,128.76	1,541,648.68

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

Activity - FACILITIES MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	3,237	0.3489	32,868.16		32,868.16		32,868.16
INFORMATION SERVICES	3,836	0.4135	38,950.32		38,950.32		38,950.32
BUDGET AND PLANNING	6,608	0.7123	67,096.94		67,096.94		67,096.94
FACILITIES MANAGEMENT	36,713	3.9574	372,779.83		372,779.83		372,779.83
DESIGN AND CONSTRUCTION	2,618	0.2822	26,582.91		26,582.91	1,411.81	27,994.72
GENERAL SERVICES	12,139	1.3085	123,258.10		123,258.10	6,546.19	129,804.29
TREASURER	1,776	0.1914	18,033.30		18,033.30	957.74	18,991.04
SECRETARY OF STATE	1,586	0.1710	16,104.10		16,104.10	855.28	16,959.38
SECURITY	253	0.0273	2,568.91		2,568.91	136.44	2,705.35
REVENUE	494	0.0532	5,016.01		5,016.01	266.40	5,282.41
LEGISLATURE	172,493	18.5933	1,751,475.08		1,751,475.08	93,020.19	1,844,495.27
JUDICIARY	35,686	3.8467	362,351.70		362,351.70	19,244.36	381,596.06
GOVERNOR	25,080	2.7034	254,659.54		254,659.54	13,524.88	268,184.42
LT. GOVERNOR	2,643	0.2849	26,836.78		26,836.78	1,425.29	28,262.07
AUDITOR	1,790	0.1929	18,175.45		18,175.45	965.29	19,140.74
ATTORNEY GENERAL	67,088	7.2315	681,204.20		681,204.20	36,178.50	717,382.70
AGRICULTURE	65,331	7.0421	663,363.82		663,363.82	35,231.00	698,594.82
ECONOMIC DEVELOPMENT	26,974	2.9076	273,891.05		273,891.05	14,546.25	288,437.30
EDUCATION	92,628	9.9845	940,534.60		940,534.60	49,951.44	990,486.04
HEALTH	35,403	3.8162	359,478.15		359,478.15	19,091.75	378,569.90
LABOR	26,065	2.8096	264,661.13		264,661.13	14,056.05	278,717.18
MENTAL HEALTH	57,051	6.1496	579,289.65		579,289.65	30,765.86	610,055.51
NATURAL RESOURCES	101,435	10.9339	1,029,959.95		1,029,959.95	54,700.79	1,084,660.74
PUBLIC SAFETY	12,734	1.3726	129,299.66		129,299.66	6,867.06	136,166.72
SOCIAL SERVICES	133,216	14.3596	1,352,660.67		1,352,660.67	71,839.30	1,424,499.97
ALL OTHER	2,838	0.3059	28,816.75		28,816.75	1,530.45	30,347.20
SubTotal	927,715	100.0000	9,419,916.76		9,419,916.76	473,112.32	9,893,029.08
TOTAL	927,715	100.0000	9,419,916.76		9,419,916.76	473,112.32	9,893,029.08

Allocation Basis: Square Footage of Buildings Served

Allocation Source: Facilities Management Records

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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	212,458.03		212,458.03	10,670.73	223,128.76
SubTotal	151,451	100.0000	212,458.03		212,458.03	10,670.73	223,128.76
TOTAL	151,451	100.0000	212,458.03		212,458.03	10,670.73	223,128.76

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

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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	1,467,922.55		1,467,922.55	73,726.13	1,541,648.68
SubTotal	100	100.0000	1,467,922.55		1,467,922.55	73,726.13	1,541,648.68
TOTAL	100	100.0000	1,467,922.55		1,467,922.55	73,726.13	1,541,648.68

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .5 - Allocation Summary

For Department FACILITIES MANAGEMENT

Receiving Department	Total	FACILITIES MANAGER	PENROSE FAMILY	SECTION II
COMM. OF ADMIN.	32,868.16	32,868.16	0.00	0.00
INFORMATION SERVICES	38,950.32	38,950.32	0.00	0.00
BUDGET AND PLANNING	67,096.94	67,096.94	0.00	0.00
FACILITIES MANAGEMENT	372,779.83	372,779.83	0.00	0.00
DESIGN AND CONSTRUCTION	27,994.72	27,994.72	0.00	0.00
GENERAL SERVICES	129,804.29	129,804.29	0.00	0.00
TREASURER	18,991.04	18,991.04	0.00	0.00
SECRETARY OF STATE	16,959.38	16,959.38	0.00	0.00
SECURITY	2,705.35	2,705.35	0.00	0.00
REVENUE	5,282.41	5,282.41	0.00	0.00
LEGISLATURE	1,844,495.27	1,844,495.27	0.00	0.00
JUDICIARY	381,596.06	381,596.06	0.00	0.00
GOVERNOR	268,184.42	268,184.42	0.00	0.00
LT. GOVERNOR	28,262.07	28,262.07	0.00	0.00
AUDITOR	19,140.74	19,140.74	0.00	0.00
ATTORNEY GENERAL	717,382.70	717,382.70	0.00	0.00
AGRICULTURE	698,594.82	698,594.82	0.00	0.00
ECONOMIC DEVELOPMENT	288,437.30	288,437.30	0.00	0.00
EDUCATION	990,486.04	990,486.04	0.00	0.00
HEALTH	378,569.90	378,569.90	0.00	0.00
LABOR	278,717.18	278,717.18	0.00	0.00
MENTAL HEALTH	610,055.51	610,055.51	0.00	0.00
NATURAL RESOURCES	1,084,660.74	1,084,660.74	0.00	0.00
PUBLIC SAFETY	136,166.72	136,166.72	0.00	0.00
SOCIAL SERVICES	1,647,628.73	1,424,499.97	223,128.76	0.00
ALL OTHER	1,571,995.88	30,347.20	0.00	1,541,648.68
Direct Billed	0.00	0.00	0.00	0.00
Total	11,657,806.52	9,893,029.08	223,128.76	1,541,648.68

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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".

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department DESIGN AND CONSTRUCTION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	81,372,299.00			81,372,299.00
BUILDING USE I	70,285.99		70,285.99	
BUILDING USE IV	1,741.12		1,741.12	
EQUIPMENT USE	26,115.98		26,115.98	
RETIREMENT/GROUP INSURANCE	402,963.01		402,963.01	
OASDHI	85,439.02		85,439.02	
WORKER'S COMPENSATION	39,053.08		39,053.08	
INSURANCE	71.26		71.26	
BOARD OF PUBLIC BUILDINGS I	154,143.93	180.73	154,324.66	
COMM. OF ADMIN.	255,454.93	55,590.13	311,045.06	
INFORMATION SERVICES	38,213.81	5,224.04	43,437.85	
ACCOUNTING	3,593.93	550.85	4,144.78	
FACILITIES MANAGEMENT	26,582.91	1,411.81	27,994.72	
PURCHASING		492.44	492.44	
GENERAL SERVICES		14,557.60	14,557.60	
TREASURER		132.31	132.31	
SECRETARY OF STATE		39,305.98	39,305.98	
SECURITY		15,713.16	15,713.16	
REVENUE		41.00	41.00	
Total Allocated Additions:	1,103,658.97	133,200.05	1,236,859.02	1,236,859.02
Capital Outlay	(72,984,945.00)			
GR Cost Reimbursement	(16,948.00)			
Total Departmental Cost Adjustments:	(73,001,893.00)			(73,001,893.00)
Total To Be Allocated:	9,474,064.97	133,200.05		9,607,265.02

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Schedule .3 - Costs Allocated By Activity

For Department DESIGN AND CONSTRUCTION

	Total	General & Admin	SECTION II	OTHER
Wages & Benefits				
Salaries & Wages	3,693,999.00	0.00	2,434,862.00	1,259,137.00
Other Expense & Cost				
Departmental Expenditures	77,678,300.00	0.00	942,927.00	76,735,373.00
Departmental Totals				
Total Expenditures	81,372,299.00	0.00	3,377,789.00	77,994,510.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(72,984,945.00)	0.00	(519,625.00)	(72,465,320.00)
GR Cost Reimbursement	(16,948.00)	0.00	(11,171.00)	(5,777.00)
Functional Cost	8,370,406.00	0.00	2,846,993.00	5,523,413.00
Allocation Step 1				
Inbound- All Others	1,103,658.97	1,103,658.97	0.00	0.00
Reallocate Admin Costs		(1,103,658.97)	375,383.11	728,275.86
1st Allocation	9,474,064.97	0.00	3,222,376.11	6,251,688.86
Allocation Step 2				
Inbound- All Others	133,200.05	133,200.05	0.00	0.00
Reallocate Admin Costs		(133,200.05)	45,304.80	87,895.25
2nd Allocation	133,200.05	0.00	45,304.80	87,895.25
Total For 20 DESIGN AND				
Total Allocated	9,607,265.02	0.00	3,267,680.91	6,339,584.11

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

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,222,376.11		3,222,376.11	45,304.80	3,267,680.91
SubTotal	100	100.0000	3,222,376.11		3,222,376.11	45,304.80	3,267,680.91
TOTAL	100	100.0000	3,222,376.11		3,222,376.11	45,304.80	3,267,680.91

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	6,251,688.86		6,251,688.86	87,895.25	6,339,584.11
SubTotal	100	100.0000	6,251,688.86		6,251,688.86	87,895.25	6,339,584.11
TOTAL	100	100.0000	6,251,688.86		6,251,688.86	87,895.25	6,339,584.11

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .5 - Allocation Summary

For Department DESIGN AND CONSTRUCTION

Receiving Department	Total	SECTION II	OTHER
ALL OTHER	9,607,265.02	3,267,680.91	6,339,584.11
Direct Billed	0.00	0.00	0.00
Total	9,607,265.02	3,267,680.91	6,339,584.11

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STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

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

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,818,130.00			2,818,130.00
BUILDING USE I	72,970.74		72,970.74	
EQUIPMENT USE	16,636.64		16,636.64	
RETIREMENT/GROUP INSURANCE	727,721.90		727,721.90	
OASDHI	182,511.97		182,511.97	
WORKER'S COMPENSATION	66.40		66.40	
INSURANCE	93.89		93.89	
BOARD OF PUBLIC BUILDINGS I	161,135.83	188.93	161,324.76	
COMM. OF ADMIN.	326,823.45	71,167.81	397,991.26	
INFORMATION SERVICES	515,436.52	70,463.01	585,899.53	
BUDGET AND PLANNING	14,602.81	888.75	15,491.56	
ACCOUNTING	2,553.86	391.05	2,944.91	
PURCHASING		71.42	71.42	
GENERAL SERVICES		27,419.22	27,419.22	
TREASURER		95.71	95.71	
SECRETARY OF STATE		6,719.41	6,719.41	
SECURITY		40,189.45	40,189.45	
REVENUE		69.37	69.37	
Total Allocated Additions:	2,020,554.01	217,664.13	2,238,218.14	2,238,218.14
Capital Outlay	(3,229.00)			
GR Cost Reimbursement	(29,418.00)			
Total Departmental Cost Adjustments:	(32,647.00)			(32,647.00)
Total To Be Allocated:	4,806,037.01	217,664.13		5,023,701.14

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Schedule .3 - Costs Allocated By Activity

For Department PERSONNEL

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
Wages & Benefits				
Salaries & Wages	2,458,574.00	0.00	2,414,233.00	44,341.00
Other Expense & Cost				
Departmental Expenditures	359,556.00	0.00	247,993.00	111,563.00
Departmental Totals				
Total Expenditures	2,818,130.00	0.00	2,662,226.00	155,904.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(3,229.00)	0.00	(3,229.00)	0.00
GR Cost Reimbursement	(29,418.00)	0.00	(28,888.00)	(530.00)
Functional Cost	2,785,483.00	0.00	2,630,109.00	155,374.00
Allocation Step 1				
Inbound- All Others	2,020,554.01	2,020,554.01	0.00	0.00
Reallocate Admin Costs		(2,020,554.01)	1,907,847.51	112,706.50
1st Allocation	4,806,037.01	0.00	4,537,956.51	268,080.50
Allocation Step 2				
Inbound- All Others	217,664.13	217,664.13	0.00	0.00
Reallocate Admin Costs		(217,664.13)	205,522.82	12,141.31
2nd Allocation	217,664.13	0.00	205,522.82	12,141.31
Total For 21 PERSONNEL				
Total Allocated	5,023,701.14	0.00	4,743,479.33	280,221.81

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	763	1.9572	88,815.21		88,815.21		88,815.21
SECURITY	10	0.0257	1,164.03		1,164.03	53.77	1,217.80
REVENUE	1,841	4.7223	214,297.24		214,297.24	9,899.21	224,196.45
AGRICULTURE	285	0.7311	33,174.73		33,174.73	1,532.47	34,707.20
INSURANCE	118	0.3027	13,735.53		13,735.53	634.50	14,370.03
ECONOMIC DEVELOPMENT	1,257	3.2243	146,318.10		146,318.10	6,758.99	153,077.09
HEALTH	1,888	4.8429	219,768.15		219,768.15	10,151.93	229,920.08
LABOR	937	2.4035	109,069.29		109,069.29	5,038.33	114,107.62
MENTAL HEALTH	8,350	21.4185	971,961.94		971,961.94	44,898.63	1,016,860.57
NATURAL RESOURCES	1,643	4.2144	191,249.50		191,249.50	8,834.55	200,084.05
PUBLIC SAFETY	2,230	5.7201	259,577.87		259,577.87	11,990.89	271,568.76
SOCIAL SERVICES	8,479	21.7494	986,977.90		986,977.90	45,592.28	1,032,570.18
CORRECTIONS	11,184	28.6879	1,301,847.02		1,301,847.02	60,137.27	1,361,984.29
SubTotal	38,985	100.0000	4,537,956.51		4,537,956.51	205,522.82	4,743,479.33
TOTAL	38,985	100.0000	4,537,956.51		4,537,956.51	205,522.82	4,743,479.33

Allocation Basis: Average Number of Merit & UCP Employees, FY 2005

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

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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	268,080.50		268,080.50	12,141.31	280,221.81
SubTotal	100	100.0000	268,080.50		268,080.50	12,141.31	280,221.81
TOTAL	100	100.0000	268,080.50		268,080.50	12,141.31	280,221.81

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL SERVICE	SECTION II
COMM. OF ADMIN.	88,815.21	88,815.21	0.00
SECURITY	1,217.80	1,217.80	0.00
REVENUE	224,196.45	224,196.45	0.00
AGRICULTURE	34,707.20	34,707.20	0.00
INSURANCE	14,370.03	14,370.03	0.00
ECONOMIC DEVELOPMENT	153,077.09	153,077.09	0.00
HEALTH	229,920.08	229,920.08	0.00
LABOR	114,107.62	114,107.62	0.00
MENTAL HEALTH	1,016,860.57	1,016,860.57	0.00
NATURAL RESOURCES	200,084.05	200,084.05	0.00
PUBLIC SAFETY	271,568.76	271,568.76	0.00
SOCIAL SERVICES	1,032,570.18	1,032,570.18	0.00
CORRECTIONS	1,361,984.29	1,361,984.29	0.00
ALL OTHER	280,221.81	0.00	280,221.81
Direct Billed	0.00	0.00	0.00
Total	5,023,701.14	4,743,479.33	280,221.81

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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 2005.

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

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Schedule .2 - Costs To Be Allocated

For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,248,539.00			4,248,539.00
BUILDING USE I	41,231.36		41,231.36	
EQUIPMENT USE	66,528.96		66,528.96	
RETIREMENT/GROUP INSURANCE	637,097.07		637,097.07	
OASDHI	142,925.00		142,925.00	
WORKER'S COMPENSATION	1,803.50		1,803.50	
INSURANCE	47.78		47.78	
BOARD OF PUBLIC BUILDINGS I	91,048.12	106.75	91,154.87	
COMM. OF ADMIN.	176,493.08	38,382.10	214,875.18	
INFORMATION SERVICES	55,639.69	7,606.25	63,245.94	
BUDGET AND PLANNING	14,602.81	888.75	15,491.56	
ACCOUNTING	2,281.81	349.71	2,631.52	
PURCHASING		849.32	849.32	
GENERAL SERVICES		12,118.32	12,118.32	
TREASURER		84.10	84.10	
SECRETARY OF STATE		6,010.25	6,010.25	
SECURITY		10,878.34	10,878.34	
REVENUE		41.64	41.64	
Total Allocated Additions:	1,229,699.18	77,315.53	1,307,014.71	1,307,014.71
Capital Outlay	(28,393.00)			
Refunds	(44,409.00)			
GR Cost Reimbursement	(15,987.00)			
Total Departmental Cost Adjustments:	(88,789.00)			(88,789.00)
Total To Be Allocated:	5,389,449.18	77,315.53		5,466,764.71

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Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,019,445.00	0.00	1,419,555.00	599,890.00
Other Expense & Cost				
Departmental Expenditures	2,229,094.00	0.00	166,968.00	2,062,126.00
Departmental Totals				
Total Expenditures	4,248,539.00	0.00	1,586,523.00	2,662,016.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(28,393.00)	0.00	(19,638.00)	(8,755.00)
Refunds	(44,409.00)	0.00	(40,000.00)	(4,409.00)
GR Cost Reimbursement	(15,987.00)	0.00	(11,237.00)	(4,750.00)
Functional Cost	4,159,750.00	0.00	1,515,648.00	2,644,102.00
Allocation Step 1				
Inbound- All Others	1,229,699.18	1,229,699.18	0.00	0.00
Reallocate Admin Costs		(1,229,699.18)	448,053.19	781,645.99
1st Allocation	5,389,449.18	0.00	1,963,701.19	3,425,747.99
Allocation Step 2				
Inbound- All Others	77,315.53	77,315.53	0.00	0.00
Reallocate Admin Costs		(77,315.53)	28,170.69	49,144.84
2nd Allocation	77,315.53	0.00	28,170.69	49,144.84
Total For 22 PURCHASING				
Total Allocated	5,466,764.71	0.00	1,991,871.88	3,474,892.83

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	2,142,295	0.3265	6,410.86		6,410.86		6,410.86
BOARD OF PUBLIC BUILDINGS II	463,368	0.0706	1,386.63		1,386.63		1,386.63
COMM. OF ADMIN.	482,379	0.0735	1,443.54		1,443.54		1,443.54
INFORMATION SERVICES	18,311,376	2.7905	54,797.10		54,797.10		54,797.10
BUDGET AND PLANNING	35,662	0.0054	106.73		106.73		106.73
ACCOUNTING	219,799	0.0335	657.76		657.76		657.76
FACILITIES MANAGEMENT	2,081,672	0.3172	6,229.43		6,229.43		6,229.43
DESIGN AND CONSTRUCTION	164,557	0.0251	492.44		492.44		492.44
PERSONNEL	23,868	0.0036	71.42		71.42		71.42
PURCHASING	283,814	0.0433	849.32		849.32		849.32
GENERAL SERVICES	4,144,568	0.6316	12,402.70		12,402.70	184.74	12,587.44
TREASURER	628,396	0.0958	1,880.48		1,880.48	28.01	1,908.49
SECRETARY OF STATE	8,068,482	1.2296	24,145.06		24,145.06	359.65	24,504.71
SECURITY	201,938	0.0308	604.31		604.31	9.00	613.31
REVENUE	29,184,128	4.4474	87,334.00		87,334.00	1,300.86	88,634.86
GOVERNOR	9,790	0.0015	29.30		29.30	0.44	29.74
LT. GOVERNOR	14,137	0.0022	42.30		42.30	0.63	42.93
AUDITOR	243,837	0.0372	729.69		729.69	10.87	740.56
ATTORNEY GENERAL	978,281	0.1491	2,927.53		2,927.53	43.61	2,971.14
AGRICULTURE	1,397,774	0.2130	4,182.86		4,182.86	62.30	4,245.16
INSURANCE	1,379,462	0.2102	4,128.05		4,128.05	61.49	4,189.54
CONSERVATION	14,388,937	2.1928	43,059.14		43,059.14	641.38	43,700.52
ECONOMIC DEVELOPMENT	25,009,986	3.8113	74,842.80		74,842.80	1,114.80	75,957.60
EDUCATION	100,332,749	15.2899	300,247.44		300,247.44	4,472.25	304,719.69
HIGHER EDUCATION	7,636,785	1.1638	22,853.20		22,853.20	340.40	23,193.60
HEALTH	64,586,969	9.8425	193,277.58		193,277.58	2,878.91	196,156.49
LABOR	3,373,760	0.5141	10,096.04		10,096.04	150.38	10,246.42
MENTAL HEALTH	61,264,710	9.3362	183,335.68		183,335.68	2,730.83	186,066.51
NATURAL RESOURCES	10,922,825	1.6645	32,686.73		32,686.73	486.88	33,173.61
PUBLIC SAFETY	47,878,483	7.2963	143,277.16		143,277.16	2,134.15	145,411.31
SOCIAL SERVICES	104,560,639	15.9342	312,899.47		312,899.47	4,660.71	317,560.18
CORRECTIONS	145,788,478	22.2168	436,274.44		436,274.44	6,498.40	442,772.84
SubTotal	656,203,904	100.0000	1,963,701.19		1,963,701.19	28,170.69	1,991,871.88

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	656,203,904	100.0000	1,963,701.19		1,963,701.19	28,170.69	1,991,871.88

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsof Access Query from SAM II Data Warehouse

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,425,747.99		3,425,747.99	49,144.84	3,474,892.83
SubTotal	100	100.0000	3,425,747.99		3,425,747.99	49,144.84	3,474,892.83
TOTAL	100	100.0000	3,425,747.99		3,425,747.99	49,144.84	3,474,892.83

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
BOARD OF PUBLIC BUILDINGS I	6,410.86	6,410.86	0.00
BOARD OF PUBLIC BUILDINGS II	1,386.63	1,386.63	0.00
COMM. OF ADMIN.	1,443.54	1,443.54	0.00
INFORMATION SERVICES	54,797.10	54,797.10	0.00
BUDGET AND PLANNING	106.73	106.73	0.00
ACCOUNTING	657.76	657.76	0.00
FACILITIES MANAGEMENT	6,229.43	6,229.43	0.00
DESIGN AND CONSTRUCTION	492.44	492.44	0.00
PERSONNEL	71.42	71.42	0.00
PURCHASING	849.32	849.32	0.00
GENERAL SERVICES	12,587.44	12,587.44	0.00
TREASURER	1,908.49	1,908.49	0.00
SECRETARY OF STATE	24,504.71	24,504.71	0.00
SECURITY	613.31	613.31	0.00
REVENUE	88,634.86	88,634.86	0.00
GOVERNOR	29.74	29.74	0.00
LT. GOVERNOR	42.93	42.93	0.00
AUDITOR	740.56	740.56	0.00
ATTORNEY GENERAL	2,971.14	2,971.14	0.00
AGRICULTURE	4,245.16	4,245.16	0.00
INSURANCE	4,189.54	4,189.54	0.00
CONSERVATION	43,700.52	43,700.52	0.00
ECONOMIC DEVELOPMENT	75,957.60	75,957.60	0.00
EDUCATION	304,719.69	304,719.69	0.00
HIGHER EDUCATION	23,193.60	23,193.60	0.00
HEALTH	196,156.49	196,156.49	0.00
LABOR	10,246.42	10,246.42	0.00
MENTAL HEALTH	186,066.51	186,066.51	0.00
NATURAL RESOURCES	33,173.61	33,173.61	0.00
PUBLIC SAFETY	145,411.31	145,411.31	0.00
SOCIAL SERVICES	317,560.18	317,560.18	0.00
CORRECTIONS	442,772.84	442,772.84	0.00
ALL OTHER	3,474,892.83	0.00	3,474,892.83

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Direct Billed	0.00	0.00	0.00
Total	5,466,764.71	1,991,871.88	3,474,892.83

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STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

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

Risk Management. Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State agency and public university employees. This does not include the University of Missouri system employees which are covered by the University of Missouri risk management unit.

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

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".

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Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	31,343,060.00			31,343,060.00
BUILDING USE I	42,373.58		42,373.58	
BUILDING USE II	1,770.56		1,770.56	
EQUIPMENT USE	216,430.20		216,430.20	
RETIREMENT/GROUP INSURANCE	352,916.03		352,916.03	
OASDHI	74,688.00		74,688.00	
BUILDING RENTAL	101,659.01		101,659.01	
WORKER'S COMPENSATION	4,685.03		4,685.03	
UNEMPLOYMENT COMPENSATION	2,250.00		2,250.00	
INSURANCE	101,222.26		101,222.26	
BOARD OF PUBLIC BUILDINGS I	93,570.42	109.71	93,680.13	
COMM. OF ADMIN.	252,872.31	55,040.54	307,912.85	
INFORMATION SERVICES	88,834.08	12,144.11	100,978.19	
BUDGET AND PLANNING	24,338.01	1,481.25	25,819.26	
ACCOUNTING	35,118.78	5,388.19	40,506.97	
FACILITIES MANAGEMENT	123,258.10	6,546.19	129,804.29	
PURCHASING	12,402.70	184.74	12,587.44	
GENERAL SERVICES		38,811.38	38,811.38	
TREASURER		1,268.48	1,268.48	
SECRETARY OF STATE		38,401.80	38,401.80	
SECURITY		10,576.18	10,576.18	
REVENUE		597.40	597.40	
Total Allocated Additions:	1,528,389.07	170,549.97	1,698,939.04	1,698,939.04
Capital Outlay - Departmenta	(62,554.00)			
Capital Outlay - G & A	(5,465.00)			
Unallowable Risk Management	(22,862,853.00)			
GR Cost Reimbursement	(13,977.00)			
Total Departmental Cost Adjustments:	(22,944,849.00)			(22,944,849.00)
Total To Be Allocated:	9,926,600.07	170,549.97		10,097,150.04

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Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES

	Total	General & Admin	RISK MANAGEMENT	MAIL SERVICES	SECTION II
Wages & Benefits					
Salaries & Wages	2,623,833.00	0.00	527,747.00	162,684.00	1,640,211.00
Other Expense & Cost					
Departmental Expenditures	28,471,984.00	0.00	22,935,785.00	15,499.00	5,114,306.00
General and Administrative	247,243.00	0.00	49,729.00	15,330.00	154,557.00
Departmental Totals					
Total Expenditures	31,343,060.00	0.00	23,513,261.00	193,513.00	6,909,074.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay - Departmental	(62,554.00)	0.00	(7,459.00)	0.00	(39,901.00)
Capital Outlay - G & A	(5,465.00)	0.00	(1,099.00)	(339.00)	(3,416.00)
Unallowable Risk Management	(22,862,853.00)	0.00	(22,862,853.00)	0.00	0.00
GR Cost Reimbursement	(13,977.00)	0.00	(2,810.00)	(867.00)	(8,737.00)
Functional Cost	8,398,211.00	0.00	639,040.00	192,307.00	6,857,020.00
Allocation Step 1					
Inbound- All Others	1,528,389.07	1,528,389.07	0.00	0.00	0.00
Reallocate Admin Costs		(1,528,389.07)	116,298.18	34,998.58	1,247,908.28
1st Allocation	9,926,600.07	0.00	755,338.18	227,305.58	8,104,928.28
Allocation Step 2					
Inbound- All Others	170,549.97	170,549.97	0.00	0.00	0.00
Reallocate Admin Costs		(170,549.97)	12,977.49	3,905.42	139,251.66
2nd Allocation	170,549.97	0.00	12,977.49	3,905.42	139,251.66
Total For 23 GENERAL SERVICES					
Total Allocated	10,097,150.04	0.00	768,315.67	231,211.00	8,244,179.94

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

	OTHER
Wages & Benefits	
Salaries & Wages	293,191.00
Other Expense & Cost	
Departmental Expenditures	406,394.00
General and Administrative	27,627.00
Departmental Totals	
Total Expenditures	727,212.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Capital Outlay - Departmental	(15,194.00)
Capital Outlay - G & A	(611.00)
Unallowable Risk Management	0.00
GR Cost Reimbursement	(1,563.00)
Functional Cost	709,844.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	129,184.03
1st Allocation	839,028.03
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	14,415.40
2nd Allocation	14,415.40
Total For 23 GENERAL SERVICES	
Total Allocated	853,443.43

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	47	0.0673	508.18		508.18		508.18
INFORMATION SERVICES	166	0.2376	1,794.84		1,794.84		1,794.84
BUDGET AND PLANNING	30	0.0429	324.37		324.37		324.37
ACCOUNTING	52	0.0744	562.24		562.24		562.24
FACILITIES MANAGEMENT	221	0.3164	2,389.53		2,389.53		2,389.53
DESIGN AND CONSTRUCTION	85	0.1217	919.05		919.05		919.05
PERSONNEL	112	0.1603	1,210.98		1,210.98		1,210.98
PURCHASING	57	0.0816	616.30		616.30		616.30
GENERAL SERVICES	85	0.1217	919.05		919.05		919.05
TREASURER	50	0.0716	540.62		540.62	9.40	550.02
SECRETARY OF STATE	262	0.3750	2,832.83		2,832.83	49.27	2,882.10
SECURITY	40	0.0573	432.49		432.49	7.52	440.01
REVENUE	2,086	2.9860	22,554.51		22,554.51	392.31	22,946.82
LEGISLATURE	708	1.0135	7,655.13		7,655.13	133.15	7,788.28
JUDICIARY	4,023	5.7587	43,497.98		43,497.98	756.60	44,254.58
GOVERNOR	35	0.0501	378.43		378.43	6.58	385.01
LT. GOVERNOR	8	0.0115	86.50		86.50	1.50	88.00
AUDITOR	142	0.2033	1,535.35		1,535.35	26.71	1,562.06
ATTORNEY GENERAL	423	0.6055	4,573.61		4,573.61	79.55	4,653.16
AGRICULTURE	388	0.5554	4,195.18		4,195.18	72.97	4,268.15
INSURANCE	207	0.2963	2,238.15		2,238.15	38.93	2,277.08
CONSERVATION	2,047	2.9302	22,132.83		22,132.83	384.98	22,517.81
ECONOMIC DEVELOPMENT	1,379	1.9740	14,910.19		14,910.19	259.35	15,169.54
EDUCATION	2,261	3.2365	24,446.66		24,446.66	425.22	24,871.88
HIGHER EDUCATION	73	0.1045	789.30		789.30	13.73	803.03
HEALTH	2,048	2.9316	22,143.64		22,143.64	385.16	22,528.80
HIGHWAYS	7,024	10.0545	75,945.76		75,945.76	1,320.99	77,266.75
LABOR	1,051	1.5045	11,363.75		11,363.75	197.66	11,561.41
MENTAL HEALTH	9,571	13.7005	103,484.76		103,484.76	1,800.01	105,284.77
NATURAL RESOURCES	2,019	2.8901	21,830.08		21,830.08	379.71	22,209.79
PUBLIC SAFETY	4,887	6.9955	52,839.83		52,839.83	919.09	53,758.92
SOCIAL SERVICES	9,034	12.9318	97,678.54		97,678.54	1,699.01	99,377.55
CORRECTIONS	11,493	16.4516	124,266.07		124,266.07	2,161.50	126,427.57

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	7,745	11.0866	83,741.45		83,741.45	1,456.59	85,198.04
SubTotal	69,859	100.0000	755,338.18		755,338.18	12,977.49	768,315.67
TOTAL	69,859	100.0000	755,338.18		755,338.18	12,977.49	768,315.67

Allocation Basis: Total Number of Employees, FY 2005

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

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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.	10,016	5.2100	11,842.54		11,842.54		11,842.54
INFORMATION SERVICES	9,247	4.8100	10,933.30		10,933.30		10,933.30
BUDGET AND PLANNING	6,056	3.1501	7,160.38		7,160.38		7,160.38
ACCOUNTING	9,343	4.8599	11,046.81		11,046.81		11,046.81
FACILITIES MANAGEMENT	8,478	4.4100	10,024.07		10,024.07		10,024.07
DESIGN AND CONSTRUCTION	11,535	6.0001	13,638.55		13,638.55		13,638.55
PERSONNEL	22,166	11.5300	26,208.24		26,208.24		26,208.24
PURCHASING	9,728	5.0602	11,502.02		11,502.02		11,502.02
GENERAL SERVICES	32,048	16.6701	37,892.33		37,892.33		37,892.33
REVENUE	7,440	3.8700	8,796.77		8,796.77	394.63	9,191.40
LEGISLATURE	11,919	6.1998	14,092.58		14,092.58	632.20	14,724.78
JUDICIARY	1,480	0.7698	1,749.90		1,749.90	78.50	1,828.40
LT. GOVERNOR	3,268	1.6999	3,863.96		3,863.96	173.34	4,037.30
AUDITOR	5,941	3.0903	7,024.41		7,024.41	315.12	7,339.53
AGRICULTURE	1,480	0.7698	1,749.90		1,749.90	78.50	1,828.40
INSURANCE	5,940	3.0898	7,023.23		7,023.23	315.06	7,338.29
ECONOMIC DEVELOPMENT	5,940	3.0898	7,023.23		7,023.23	315.06	7,338.29
HIGHER EDUCATION	1,480	0.7698	1,749.90		1,749.90	78.50	1,828.40
MENTAL HEALTH	212	0.1103	250.66		250.66	11.24	261.90
PUBLIC SAFETY	6,729	3.5002	7,956.12		7,956.12	356.91	8,313.03
ALL OTHER	21,801	11.3401	25,776.68		25,776.68	1,156.36	26,933.04
SubTotal	192,247	100.0000	227,305.58		227,305.58	3,905.42	231,211.00
TOTAL	192,247	100.0000	227,305.58		227,305.58	3,905.42	231,211.00

Allocation Basis: Actual Postage and Handling and Mail Stops

Allocation Source: Office of Adminisration Mail Room

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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	8,104,928.28		8,104,928.28	139,251.66	8,244,179.94
SubTotal	100	100.0000	8,104,928.28		8,104,928.28	139,251.66	8,244,179.94
TOTAL	100	100.0000	8,104,928.28		8,104,928.28	139,251.66	8,244,179.94

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	839,028.03		839,028.03	14,415.40	853,443.43
SubTotal	100	100.0000	839,028.03		839,028.03	14,415.40	853,443.43
TOTAL	100	100.0000	839,028.03		839,028.03	14,415.40	853,443.43

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
COMM. OF ADMIN.	12,350.72	508.18	11,842.54	0.00	0.00
INFORMATION SERVICES	12,728.14	1,794.84	10,933.30	0.00	0.00
BUDGET AND PLANNING	7,484.75	324.37	7,160.38	0.00	0.00
ACCOUNTING	11,609.05	562.24	11,046.81	0.00	0.00
FACILITIES MANAGEMENT	12,413.60	2,389.53	10,024.07	0.00	0.00
DESIGN AND CONSTRUCTION	14,557.60	919.05	13,638.55	0.00	0.00
PERSONNEL	27,419.22	1,210.98	26,208.24	0.00	0.00
PURCHASING	12,118.32	616.30	11,502.02	0.00	0.00
GENERAL SERVICES	38,811.38	919.05	37,892.33	0.00	0.00
TREASURER	550.02	550.02	0.00	0.00	0.00
SECRETARY OF STATE	2,882.10	2,882.10	0.00	0.00	0.00
SECURITY	440.01	440.01	0.00	0.00	0.00
REVENUE	32,138.22	22,946.82	9,191.40	0.00	0.00
LEGISLATURE	22,513.06	7,788.28	14,724.78	0.00	0.00
JUDICIARY	46,082.98	44,254.58	1,828.40	0.00	0.00
GOVERNOR	385.01	385.01	0.00	0.00	0.00
LT. GOVERNOR	4,125.30	88.00	4,037.30	0.00	0.00
AUDITOR	8,901.59	1,562.06	7,339.53	0.00	0.00
ATTORNEY GENERAL	4,653.16	4,653.16	0.00	0.00	0.00
AGRICULTURE	6,096.55	4,268.15	1,828.40	0.00	0.00
INSURANCE	9,615.37	2,277.08	7,338.29	0.00	0.00
CONSERVATION	22,517.81	22,517.81	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	22,507.83	15,169.54	7,338.29	0.00	0.00
EDUCATION	24,871.88	24,871.88	0.00	0.00	0.00
HIGHER EDUCATION	2,631.43	803.03	1,828.40	0.00	0.00
HEALTH	22,528.80	22,528.80	0.00	0.00	0.00
HIGHWAYS	77,266.75	77,266.75	0.00	0.00	0.00
LABOR	11,561.41	11,561.41	0.00	0.00	0.00
MENTAL HEALTH	105,546.67	105,284.77	261.90	0.00	0.00
NATURAL RESOURCES	22,209.79	22,209.79	0.00	0.00	0.00
PUBLIC SAFETY	62,071.95	53,758.92	8,313.03	0.00	0.00
SOCIAL SERVICES	99,377.55	99,377.55	0.00	0.00	0.00
CORRECTIONS	126,427.57	126,427.57	0.00	0.00	0.00
ALL OTHER	9,209,754.45	85,198.04	26,933.04	8,244,179.94	853,443.43

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Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	10,097,150.04	768,315.67	231,211.00	8,244,179.94	853,443.43

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STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

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

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

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Schedule .2 - Costs To Be Allocated

For Department TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,170,700.00			25,170,700.00
BUILDING USE I	68,044.00		68,044.00	
RETIREMENT/GROUP INSURANCE	530,914.02		530,914.02	
OASDHI	142,925.00		142,925.00	
BUILDING RENTAL	345.01		345.01	
UNEMPLOYMENT COMPENSATION	744.00		744.00	
INSURANCE	41.92		41.92	
BOARD OF PUBLIC BUILDINGS I	138,810.82	162.76	138,973.58	
BUDGET AND PLANNING	8,040.78	489.38	8,530.16	
ACCOUNTING	19,756.70	3,031.19	22,787.89	
FACILITIES MANAGEMENT	18,033.30	957.74	18,991.04	
PURCHASING	1,880.48	28.01	1,908.49	
GENERAL SERVICES	540.62	9.40	550.02	
TREASURER		713.74	713.74	
SECRETARY OF STATE		23,420.47	23,420.47	
SECURITY		15,108.82	15,108.82	
REVENUE		110.91	110.91	
Total Allocated Additions:	930,076.65	44,032.42	974,109.07	974,109.07
Capital Outlay	(77,763.00)			
Refunds	(22,291,307.00)			
GR Cost Reimbursement	(5,301.00)			
Total Departmental Cost Adjustments:	(22,374,371.00)			(22,374,371.00)
Total To Be Allocated:	3,726,405.65	44,032.42		3,770,438.07

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Schedule .3 - Costs Allocated By Activity
For Department TREASURER

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,886,900.00	0.00	86,399.00	1,800,501.00
Other Expense & Cost				
Departmental Expenditures	992,493.00	0.00	45,457.00	947,036.00
Refunds	22,291,307.00	0.00	0.00	22,291,307.00
Departmental Totals				
Total Expenditures	25,170,700.00	0.00	131,856.00	25,038,844.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(77,763.00)	0.00	(3,562.00)	(74,201.00)
Refunds	(22,291,307.00)	0.00	0.00	(22,291,307.00)
GR Cost Reimbursement	(5,301.00)	0.00	(243.00)	(5,058.00)
Functional Cost	2,796,329.00	0.00	128,051.00	2,668,278.00
Allocation Step 1				
Inbound- All Others	930,076.65	930,076.65	0.00	0.00
Reallocate Admin Costs		(930,076.65)	42,591.00	887,485.65
1st Allocation	3,726,405.65	0.00	170,642.00	3,555,763.65
Allocation Step 2				
Inbound- All Others	44,032.42	44,032.42	0.00	0.00
Reallocate Admin Costs		(44,032.42)	2,016.38	42,016.04
2nd Allocation	44,032.42	0.00	2,016.38	42,016.04
Total For 24 TREASURER				
Total Allocated	3,770,438.07	0.00	172,658.38	3,597,779.69

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	5,637	0.0849	144.88		144.88		144.88
BOARD OF PUBLIC BUILDINGS II	1,674	0.0252	43.02		43.02		43.02
COMM. OF ADMIN.	4,053	0.0610	104.17		104.17		104.17
INFORMATION SERVICES	21,183	0.3191	544.44		544.44		544.44
BUDGET AND PLANNING	896	0.0135	23.03		23.03		23.03
ACCOUNTING	2,074	0.0312	53.31		53.31		53.31
FACILITIES MANAGEMENT	7,769	0.1170	199.68		199.68		199.68
DESIGN AND CONSTRUCTION	5,148	0.0775	132.31		132.31		132.31
PERSONNEL	3,724	0.0561	95.71		95.71		95.71
PURCHASING	3,272	0.0493	84.10		84.10		84.10
GENERAL SERVICES	49,354	0.7434	1,268.48		1,268.48		1,268.48
TREASURER	27,770	0.4183	713.74		713.74		713.74
SECRETARY OF STATE	20,607	0.3104	529.64		529.64	6.39	536.03
SECURITY	1,352	0.0204	34.75		34.75	0.42	35.17
REVENUE	1,755,677	26.4436	45,123.96		45,123.96	544.06	45,668.02
LEGISLATURE	31,564	0.4754	811.25		811.25	9.78	821.03
JUDICIARY	145,203	2.1870	3,731.97		3,731.97	45.00	3,776.97
GOVERNOR	1,952	0.0294	50.17		50.17	0.60	50.77
LT. GOVERNOR	486	0.0073	12.49		12.49	0.15	12.64
AUDITOR	5,788	0.0872	148.76		148.76	1.79	150.55
ATTORNEY GENERAL	26,304	0.3962	676.06		676.06	8.15	684.21
AGRICULTURE	37,181	0.5600	955.62		955.62	11.52	967.14
INSURANCE	11,527	0.1736	296.26		296.26	3.57	299.83
CONSERVATION	169,409	2.5516	4,354.11		4,354.11	52.50	4,406.61
ECONOMIC DEVELOPMENT	105,059	1.5824	2,700.20		2,700.20	32.56	2,732.76
EDUCATION	570,328	8.5902	14,658.42		14,658.42	176.74	14,835.16
HIGHER EDUCATION	9,319	0.1404	239.51		239.51	2.89	242.40
HEALTH	246,841	3.7179	6,344.24		6,344.24	76.49	6,420.73
HIGHWAYS	695,208	10.4711	17,868.06		17,868.06	215.44	18,083.50
LABOR	86,028	1.2957	2,211.07		2,211.07	26.66	2,237.73
MENTAL HEALTH	373,762	5.6295	9,606.34		9,606.34	115.83	9,722.17
NATURAL RESOURCES	176,509	2.6585	4,536.59		4,536.59	54.70	4,591.29
PUBLIC SAFETY	229,396	3.4551	5,895.88		5,895.88	71.09	5,966.97

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Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	1,313,669	19.7862	33,763.58		33,763.58	407.09	34,170.67
CORRECTIONS	488,477	7.3573	12,554.71		12,554.71	151.37	12,706.08
ALL OTHER	5,116	0.0771	131.49		131.49	1.59	133.08
SubTotal	6,639,316	100.0000	170,642.00		170,642.00	2,016.38	172,658.38
TOTAL	6,639,316	100.0000	170,642.00		170,642.00	2,016.38	172,658.38

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

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,555,763.65		3,555,763.65	42,016.04	3,597,779.69
SubTotal	100	100.0000	3,555,763.65		3,555,763.65	42,016.04	3,597,779.69
TOTAL	100	100.0000	3,555,763.65		3,555,763.65	42,016.04	3,597,779.69

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	144.88	144.88	0.00
BOARD OF PUBLIC BUILDINGS II	43.02	43.02	0.00
COMM. OF ADMIN.	104.17	104.17	0.00
INFORMATION SERVICES	544.44	544.44	0.00
BUDGET AND PLANNING	23.03	23.03	0.00
ACCOUNTING	53.31	53.31	0.00
FACILITIES MANAGEMENT	199.68	199.68	0.00
DESIGN AND CONSTRUCTION	132.31	132.31	0.00
PERSONNEL	95.71	95.71	0.00
PURCHASING	84.10	84.10	0.00
GENERAL SERVICES	1,268.48	1,268.48	0.00
TREASURER	713.74	713.74	0.00
SECRETARY OF STATE	536.03	536.03	0.00
SECURITY	35.17	35.17	0.00
REVENUE	45,668.02	45,668.02	0.00
LEGISLATURE	821.03	821.03	0.00
JUDICIARY	3,776.97	3,776.97	0.00
GOVERNOR	50.77	50.77	0.00
LT. GOVERNOR	12.64	12.64	0.00
AUDITOR	150.55	150.55	0.00
ATTORNEY GENERAL	684.21	684.21	0.00
AGRICULTURE	967.14	967.14	0.00
INSURANCE	299.83	299.83	0.00
CONSERVATION	4,406.61	4,406.61	0.00
ECONOMIC DEVELOPMENT	2,732.76	2,732.76	0.00
EDUCATION	14,835.16	14,835.16	0.00
HIGHER EDUCATION	242.40	242.40	0.00
HEALTH	6,420.73	6,420.73	0.00
HIGHWAYS	18,083.50	18,083.50	0.00
LABOR	2,237.73	2,237.73	0.00
MENTAL HEALTH	9,722.17	9,722.17	0.00
NATURAL RESOURCES	4,591.29	4,591.29	0.00
PUBLIC SAFETY	5,966.97	5,966.97	0.00
SOCIAL SERVICES	34,170.67	34,170.67	0.00
CORRECTIONS	12,706.08	12,706.08	0.00
ALL OTHER	3,597,912.77	133.08	3,597,779.69

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00
Total	3,770,438.07	172,658.38	3,597,779.69

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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.

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Schedule .2 - Costs To Be Allocated

For Department SECRETARY OF STATE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	33,243,745.00			33,243,745.00
BUILDING USE I	6,814.77		6,814.77	
BUILDING USE II	3,754.62		3,754.62	
BUILDING USE III	737,782.08		737,782.08	
RETIREMENT/GROUP INSURANCE	2,707,664.00		2,707,664.00	
OASDHI	600,283.99		600,283.99	
BUILDING RENTAL	199,062.01		199,062.01	
WORKER'S COMPENSATION	2,217.52		2,217.52	
UNEMPLOYMENT COMPENSATION	18,769.00		18,769.00	
INSURANCE	219.64		219.64	
BOARD OF PUBLIC BUILDINGS I	42,639.33	50.00	42,689.33	
BOARD OF PUBLIC BUILDINGS II	1,048,156.12	1,544.63	1,049,700.75	
BUDGET AND PLANNING	5,637.79	343.13	5,980.92	
ACCOUNTING	14,453.77	2,215.89	16,669.66	
FACILITIES MANAGEMENT	16,104.10	855.28	16,959.38	
PURCHASING	24,145.06	359.65	24,504.71	
GENERAL SERVICES	2,832.83	49.27	2,882.10	
TREASURER	529.64	6.39	536.03	
SECRETARY OF STATE		208,798.68	208,798.68	
SECURITY		74,335.36	74,335.36	
REVENUE		489.02	489.02	
Total Allocated Additions:	5,431,066.27	289,047.30	5,720,113.57	5,720,113.57
Capital Outlay - Departmental	(2,147,400.00)			
Capital Outlay - G & A	(501,632.00)			
Postage	(6,477.00)			
GR Cost Reimbursement	(179,844.00)			
Total Departmental Cost Adjustments:	(2,835,353.00)			(2,835,353.00)
Total To Be Allocated:	35,839,458.27	289,047.30		36,128,505.57

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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	6,786,250.00	0.00	2,041,389.00	4,744,861.00
Other Expense & Cost				
Departmental Expenditures	22,737,022.00	0.00	1,091,235.00	21,645,787.00
General and Administrative	3,720,473.00	0.00	1,119,165.00	2,601,308.00
Departmental Totals				
Total Expenditures	33,243,745.00	0.00	4,251,789.00	28,991,956.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(2,147,400.00)	0.00	(6,080.00)	(2,141,320.00)
Capital Outlay - G & A	(501,632.00)	0.00	(150,897.00)	(350,735.00)
Postage	(6,477.00)	0.00	(1,948.00)	(4,529.00)
GR Cost Reimbursement	(179,844.00)	0.00	(54,099.00)	(125,745.00)
Functional Cost	30,408,392.00	0.00	4,038,765.00	26,369,627.00
Allocation Step 1				
Inbound- All Others	5,431,066.27	5,431,066.27	0.00	0.00
Reallocate Admin Costs		(5,431,066.27)	721,337.93	4,709,728.34
1st Allocation	35,839,458.27	0.00	4,760,102.93	31,079,355.34
Allocation Step 2				
Inbound- All Others	289,047.30	289,047.30	0.00	0.00
Reallocate Admin Costs		(289,047.30)	38,390.40	250,656.90
2nd Allocation	289,047.30	0.00	38,390.40	250,656.90
Total For 25 SECRETARY OF STATE				
Total Allocated	36,128,505.57	0.00	4,798,493.33	31,330,012.24

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

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	223	0.0831	3,953.65		3,953.65		3,953.65
INFORMATION SERVICES	1,456	0.5423	25,813.94		25,813.94		25,813.94
BUDGET AND PLANNING	10	0.0037	177.31		177.31		177.31
ACCOUNTING	22,100	8.2313	391,818.88		391,818.88		391,818.88
DESIGN AND CONSTRUCTION	2,217	0.8257	39,305.98		39,305.98		39,305.98
PERSONNEL	379	0.1412	6,719.41		6,719.41		6,719.41
PURCHASING	339	0.1263	6,010.25		6,010.25		6,010.25
GENERAL SERVICES	2,166	0.8067	38,401.80		38,401.80		38,401.80
TREASURER	1,321	0.4920	23,420.47		23,420.47		23,420.47
SECRETARY OF STATE	11,777	4.3864	208,798.68		208,798.68		208,798.68
SECURITY	49	0.0183	868.72		868.72	8.31	877.03
REVENUE	1,584	0.5900	28,083.32		28,083.32	268.48	28,351.80
JUDICIARY	25,997	9.6828	460,910.20		460,910.20	4,406.36	465,316.56
GOVERNOR	68	0.0253	1,205.59		1,205.59	11.53	1,217.12
LT. GOVERNOR	143	0.0533	2,535.28		2,535.28	24.24	2,559.52
AUDITOR	2,892	1.0771	51,273.31		51,273.31	490.18	51,763.49
ATTORNEY GENERAL	35,609	13.2628	631,324.84		631,324.84	6,035.54	637,360.38
AGRICULTURE	2,124	0.7911	37,657.17		37,657.17	360.01	38,017.18
INSURANCE	7,294	2.7167	129,317.95		129,317.95	1,236.29	130,554.24
CONSERVATION	1,153	0.4294	20,441.98		20,441.98	195.43	20,637.41
ECONOMIC DEVELOPMENT	7,413	2.7610	131,427.77		131,427.77	1,256.46	132,684.23
EDUCATION	5,971	2.2239	105,862.02		105,862.02	1,012.05	106,874.07
HIGHER EDUCATION	1,238	0.4611	21,948.93		21,948.93	209.83	22,158.76
HEALTH	18,691	6.9616	331,379.47		331,379.47	3,168.03	334,547.50
HIGHWAYS	1,624	0.6049	28,792.48		28,792.48	275.26	29,067.74
LABOR	14,945	5.5664	264,965.32		264,965.32	2,533.10	267,498.42
MENTAL HEALTH	6,491	2.4176	115,081.30		115,081.30	1,100.19	116,181.49
NATURAL RESOURCES	9,260	3.4490	164,173.90		164,173.90	1,569.52	165,743.42
PUBLIC SAFETY	11,568	4.3086	205,093.22		205,093.22	1,960.72	207,053.94
SOCIAL SERVICES	38,283	14.2589	678,733.13		678,733.13	6,488.76	685,221.89
CORRECTIONS	32,552	12.1242	577,126.16		577,126.16	5,517.39	582,643.55
ALL OTHER	1,550	0.5773	27,480.50		27,480.50	262.72	27,743.22
SubTotal	268,487	100.0000	4,760,102.93		4,760,102.93	38,390.40	4,798,493.33

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

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	268,487	100.0000	4,760,102.93		4,760,102.93	38,390.40	4,798,493.33

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

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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	31,079,355.34		31,079,355.34	250,656.90	31,330,012.24
SubTotal	100	100.0000	31,079,355.34		31,079,355.34	250,656.90	31,330,012.24
TOTAL	100	100.0000	31,079,355.34		31,079,355.34	250,656.90	31,330,012.24

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .5 - Allocation Summary

For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS MANAGEMENT	GENERAL GOV'T
COMM. OF ADMIN.	3,953.65	3,953.65	0.00
INFORMATION SERVICES	25,813.94	25,813.94	0.00
BUDGET AND PLANNING	177.31	177.31	0.00
ACCOUNTING	391,818.88	391,818.88	0.00
DESIGN AND CONSTRUCTION	39,305.98	39,305.98	0.00
PERSONNEL	6,719.41	6,719.41	0.00
PURCHASING	6,010.25	6,010.25	0.00
GENERAL SERVICES	38,401.80	38,401.80	0.00
TREASURER	23,420.47	23,420.47	0.00
SECRETARY OF STATE	208,798.68	208,798.68	0.00
SECURITY	877.03	877.03	0.00
REVENUE	28,351.80	28,351.80	0.00
JUDICIARY	465,316.56	465,316.56	0.00
GOVERNOR	1,217.12	1,217.12	0.00
LT. GOVERNOR	2,559.52	2,559.52	0.00
AUDITOR	51,763.49	51,763.49	0.00
ATTORNEY GENERAL	637,360.38	637,360.38	0.00
AGRICULTURE	38,017.18	38,017.18	0.00
INSURANCE	130,554.24	130,554.24	0.00
CONSERVATION	20,637.41	20,637.41	0.00
ECONOMIC DEVELOPMENT	132,684.23	132,684.23	0.00
EDUCATION	106,874.07	106,874.07	0.00
HIGHER EDUCATION	22,158.76	22,158.76	0.00
HEALTH	334,547.50	334,547.50	0.00
HIGHWAYS	29,067.74	29,067.74	0.00
LABOR	267,498.42	267,498.42	0.00
MENTAL HEALTH	116,181.49	116,181.49	0.00
NATURAL RESOURCES	165,743.42	165,743.42	0.00
PUBLIC SAFETY	207,053.94	207,053.94	0.00
SOCIAL SERVICES	685,221.89	685,221.89	0.00
CORRECTIONS	582,643.55	582,643.55	0.00
ALL OTHER	31,357,755.46	27,743.22	31,330,012.24

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

Receiving Department	Total	RECORDS MANAGEMENT	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00
Total	36,128,505.57	4,798,493.33	31,330,012.24

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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.

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Schedule .2 - Costs To Be Allocated

For Department SECURITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,338,074.00			1,338,074.00
BUILDING USE I	10,216.45		10,216.45	
RETIREMENT/GROUP INSURANCE	371,640.05		371,640.05	
OASDHI	85,754.99		85,754.99	
INSURANCE	33.53		33.53	
BOARD OF PUBLIC BUILDINGS I	20,929.74	24.54	20,954.28	
BUDGET AND PLANNING	369.69	22.50	392.19	
ACCOUNTING	930.23	142.46	1,072.69	
FACILITIES MANAGEMENT	2,568.91	136.44	2,705.35	
PERSONNEL	1,164.03	53.77	1,217.80	
PURCHASING	604.31	9.00	613.31	
GENERAL SERVICES	432.49	7.52	440.01	
TREASURER	34.75	0.42	35.17	
SECRETARY OF STATE	868.72	8.31	877.03	
Total Allocated Additions:	495,547.89	404.96	495,952.85	495,952.85
Capital Outlay - Departmental	(7,046.00)			
Capital Outlay - G & A	(215.00)			
Unallowable Security	(220,294.00)			
Total Departmental Cost Adjustments:	(227,555.00)			(227,555.00)
Total To Be Allocated:	1,606,066.89	404.96		1,606,471.85

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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,225,247.00	0.00	1,225,247.00
Other Expense & Cost			
Departmental Expenditures	96,902.00	0.00	96,902.00
General and Administrative	15,925.00	0.00	15,925.00
Departmental Totals			
Total Expenditures	1,338,074.00	0.00	1,338,074.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Capital Outlay - Departmental	(7,046.00)	0.00	(7,046.00)
Capital Outlay - G & A	(215.00)	0.00	(215.00)
Unallowable Security	(220,294.00)	0.00	(220,294.00)
Functional Cost	1,110,519.00	0.00	1,110,519.00
Allocation Step 1			
Inbound- All Others	495,547.89	495,547.89	0.00
Reallocate Admin Costs		(495,547.89)	495,547.89
1st Allocation	1,606,066.89	0.00	1,606,066.89
Allocation Step 2			
Inbound- All Others	404.96	404.96	0.00
Reallocate Admin Costs		(404.96)	404.96
2nd Allocation	404.96	0.00	404.96
Total For 26 SECURITY			
Total Allocated	1,606,471.85	0.00	1,606,471.85

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	25	0.4704	7,554.41		7,554.41		7,554.41
INFORMATION SERVICES	168	3.1609	50,765.61		50,765.61		50,765.61
BUDGET AND PLANNING	28	0.5268	8,460.94		8,460.94		8,460.94
ACCOUNTING	53	0.9972	16,015.35		16,015.35		16,015.35
FACILITIES MANAGEMENT	99	1.8627	29,915.45		29,915.45		29,915.45
DESIGN AND CONSTRUCTION	52	0.9784	15,713.16		15,713.16		15,713.16
PERSONNEL	133	2.5024	40,189.45		40,189.45		40,189.45
PURCHASING	36	0.6773	10,878.34		10,878.34		10,878.34
GENERAL SERVICES	35	0.6585	10,576.18		10,576.18		10,576.18
TREASURER	50	0.9407	15,108.82		15,108.82		15,108.82
SECRETARY OF STATE	246	4.6284	74,335.36		74,335.36		74,335.36
REVENUE	1,161	21.8436	350,826.66		350,826.66	107.07	350,933.73
LEGISLATURE	511	9.6143	154,412.07		154,412.07	47.14	154,459.21
JUDICIARY	87	1.6369	26,289.34		26,289.34	8.03	26,297.37
GOVERNOR	34	0.6397	10,273.99		10,273.99	3.14	10,277.13
LT. GOVERNOR	7	0.1317	2,115.24		2,115.24	0.65	2,115.89
AUDITOR	96	1.8062	29,008.92		29,008.92	8.86	29,017.78
ATTORNEY GENERAL	181	3.4055	54,693.90		54,693.90	16.70	54,710.60
AGRICULTURE	122	2.2954	36,865.50		36,865.50	11.25	36,876.75
INSURANCE	145	2.7281	43,815.56		43,815.56	13.38	43,828.94
ECONOMIC DEVELOPMENT	264	4.9671	79,774.53		79,774.53	24.35	79,798.88
EDUCATION	372	6.9991	112,409.57		112,409.57	34.32	112,443.89
HEALTH	79	1.4864	23,871.92		23,871.92	7.29	23,879.21
HIGHWAYS	547	10.2916	165,290.41		165,290.41	50.46	165,340.87
NATURAL RESOURCES	291	5.4751	87,933.30		87,933.30	26.84	87,960.14
PUBLIC SAFETY	136	2.5588	41,095.98		41,095.98	12.55	41,108.53
SOCIAL SERVICES	330	6.2088	99,718.17		99,718.17	30.44	99,748.61
ALL OTHER	27	0.5080	8,158.76		8,158.76	2.49	8,161.25
SubTotal	5,315	100.0000	1,606,066.89		1,606,066.89	404.96	1,606,471.85
TOTAL	5,315	100.0000	1,606,066.89		1,606,066.89	404.96	1,606,471.85

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Allocation Basis: Head Count of Buillings Served

Allocation Source: Facilities Managenent Records

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MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	7,554.41	7,554.41
INFORMATION SERVICES	50,765.61	50,765.61
BUDGET AND PLANNING	8,460.94	8,460.94
ACCOUNTING	16,015.35	16,015.35
FACILITIES MANAGEMENT	29,915.45	29,915.45
DESIGN AND CONSTRUCTION	15,713.16	15,713.16
PERSONNEL	40,189.45	40,189.45
PURCHASING	10,878.34	10,878.34
GENERAL SERVICES	10,576.18	10,576.18
TREASURER	15,108.82	15,108.82
SECRETARY OF STATE	74,335.36	74,335.36
REVENUE	350,933.73	350,933.73
LEGISLATURE	154,459.21	154,459.21
JUDICIARY	26,297.37	26,297.37
GOVERNOR	10,277.13	10,277.13
LT. GOVERNOR	2,115.89	2,115.89
AUDITOR	29,017.78	29,017.78
ATTORNEY GENERAL	54,710.60	54,710.60
AGRICULTURE	36,876.75	36,876.75
INSURANCE	43,828.94	43,828.94
ECONOMIC DEVELOPMENT	79,798.88	79,798.88
EDUCATION	112,443.89	112,443.89
HEALTH	23,879.21	23,879.21
HIGHWAYS	165,340.87	165,340.87
NATURAL RESOURCES	87,960.14	87,960.14
PUBLIC SAFETY	41,108.53	41,108.53
SOCIAL SERVICES	99,748.61	99,748.61
ALL OTHER	8,161.25	8,161.25
Direct Billed	0.00	0.00
Total	1,606,471.85	1,606,471.85

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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".

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Schedule .2 - Costs To Be Allocated

For Department REVENUE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,513,139,260.00			1,513,139,260.00
BUILDING USE I	718,738.26		718,738.26	
BUILDING USE II	3,441.66		3,441.66	
BUILDING USE III	53,386.20		53,386.20	
RETIREMENT/GROUP INSURANCE	20,864,939.84		20,864,939.84	
OASDHI	4,545,007.98		4,545,007.98	
BUILDING RENTAL	1,967,214.99		1,967,214.99	
WORKER'S COMPENSATION	158,497.81		158,497.81	
UNEMPLOYMENT COMPENSATION	62,898.00		62,898.00	
INSURANCE	1,900.08		1,900.08	
BOARD OF PUBLIC BUILDINGS I	1,841,030.66	2,158.62	1,843,189.28	
BOARD OF PUBLIC BUILDINGS II	29,982.94	44.18	30,027.12	
BUDGET AND PLANNING	60,814.22	3,701.26	64,515.48	
ACCOUNTING	115,889.95	17,766.85	133,656.80	
FACILITIES MANAGEMENT	5,016.01	266.40	5,282.41	
PERSONNEL	214,297.24	9,899.21	224,196.45	
PURCHASING	87,334.00	1,300.86	88,634.86	
GENERAL SERVICES	31,351.28	786.94	32,138.22	
TREASURER	45,123.96	544.06	45,668.02	
SECRETARY OF STATE	28,083.32	268.48	28,351.80	
SECURITY	350,826.66	107.07	350,933.73	
REVENUE		59,868.45	59,868.45	
Total Allocated Additions:	31,185,775.06	96,712.38	31,282,487.44	31,282,487.44
Capital Outlay - Departmenta	(1,838,681.00)			
Capital Outlay - G & A	(124,806.00)			
Refunds	(1,083,639,486.00)			
GR Cost Reimbursement	(93,756.00)			
Total Departmental Cost Adjustments:	(1,085,696,729.00)			(1,085,696,729.00)
Total To Be Allocated:	458,628,306.06	96,712.38		458,725,018.44

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Schedule .3 - Costs Allocated By Activity

For Department REVENUE

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	53,111,440.00	0.00	136,068.00	52,975,372.00
Other Expense & Cost				
Departmental Expenditures	360,379,868.00	0.00	2,681.00	360,377,187.00
General and Administrative	16,008,466.00	0.00	41,013.00	15,967,453.00
Refunds	1,083,639,486.00	0.00	0.00	1,083,639,486.00
Departmental Totals				
Total Expenditures	1,513,139,260.00	0.00	179,762.00	1,512,959,498.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(1,838,681.00)	0.00	0.00	(1,838,681.00)
Capital Outlay - G & A	(124,806.00)	0.00	(320.00)	(124,486.00)
Refunds	(1,083,639,486.00)	0.00	0.00	(1,083,639,486.00)
GR Cost Reimbursement	(93,756.00)	0.00	(244.00)	(93,512.00)
Functional Cost	427,442,531.00	0.00	179,198.00	427,263,333.00
Allocation Step 1				
Inbound- All Others	31,185,775.06	31,185,775.06	0.00	0.00
Reallocate Admin Costs		(31,185,775.06)	13,066.84	31,172,708.22
1st Allocation	458,628,306.06	0.00	192,264.84	458,436,041.22
Allocation Step 2				
Inbound- All Others	96,712.38	96,712.38	0.00	0.00
Reallocate Admin Costs		(96,712.38)	40.52	96,671.86
2nd Allocation	96,712.38	0.00	40.52	96,671.86
Total For 27 REVENUE				
Total Allocated	458,725,018.44	0.00	192,305.36	458,532,713.08

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	62,927	0.6006	1,154.78		1,154.78		1,154.78
INFORMATION SERVICES	8,962	0.0855	164.46		164.46		164.46
BUDGET AND PLANNING	2,108	0.0201	38.68		38.68		38.68
ACCOUNTING	91,468	0.8730	1,678.54		1,678.54		1,678.54
FACILITIES MANAGEMENT	1,209	0.0115	22.19		22.19		22.19
DESIGN AND CONSTRUCTION	2,234	0.0213	41.00		41.00		41.00
PERSONNEL	3,780	0.0361	69.37		69.37		69.37
PURCHASING	2,269	0.0217	41.64		41.64		41.64
GENERAL SERVICES	32,554	0.3107	597.40		597.40		597.40
TREASURER	6,044	0.0577	110.91		110.91		110.91
SECRETARY OF STATE	26,648	0.2543	489.02		489.02		489.02
REVENUE	3,262,392	31.1390	59,868.45		59,868.45		59,868.45
LEGISLATURE	43,060	0.4110	790.20		790.20	0.25	790.45
JUDICIARY	234,237	2.2357	4,298.51		4,298.51	1.36	4,299.87
GOVERNOR	3,022	0.0288	55.46		55.46	0.02	55.48
LT. GOVERNOR	755	0.0072	13.85		13.85		13.85
AUDITOR	9,358	0.0893	171.73		171.73	0.05	171.78
ATTORNEY GENERAL	19,322	0.1844	354.58		354.58	0.11	354.69
AGRICULTURE	16,923	0.1615	310.56		310.56	0.10	310.66
CONSERVATION	95,416	0.9107	1,750.99		1,750.99	0.55	1,751.54
ECONOMIC DEVELOPMENT	26,645	0.2543	488.96		488.96	0.15	489.11
EDUCATION	1,087,027	10.3753	19,948.14		19,948.14	6.32	19,954.46
HIGHER EDUCATION	175,253	1.6727	3,216.09		3,216.09	1.02	3,217.11
HEALTH	120,340	1.1486	2,208.37		2,208.37	0.70	2,209.07
HIGHWAYS	341,949	3.2638	6,275.14		6,275.14	1.99	6,277.13
LABOR	27,309	0.2607	501.15		501.15	0.16	501.31
MENTAL HEALTH	723,325	6.9039	13,273.81		13,273.81	4.20	13,278.01
NATURAL RESOURCES	118,688	1.1328	2,178.05		2,178.05	0.69	2,178.74
PUBLIC SAFETY	160,285	1.5299	2,941.41		2,941.41	0.93	2,942.34
SOCIAL SERVICES	2,067,551	19.7341	37,941.83		37,941.83	12.02	37,953.85
CORRECTIONS	727,489	6.9437	13,350.22		13,350.22	4.23	13,354.45
ALL OTHER	976,473	9.3201	17,919.35		17,919.35	5.67	17,925.02
SubTotal	10,477,022	100.0000	192,264.84		192,264.84	40.52	192,305.36

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	10,477,022	100.0000	192,264.84		192,264.84	40.52	192,305.36

Allocation Basis: Total Revenues (inthousands of dollars)

Allocation Source: Microsoft AccessQuery From SAM II Data Warehouse

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	458,436,041.22		458,436,041.22	96,671.86	458,532,713.08
SubTotal	100	100.0000	458,436,041.22		458,436,041.22	96,671.86	458,532,713.08
TOTAL	100	100.0000	458,436,041.22		458,436,041.22	96,671.86	458,532,713.08

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	1,154.78	1,154.78	0.00
INFORMATION SERVICES	164.46	164.46	0.00
BUDGET AND PLANNING	38.68	38.68	0.00
ACCOUNTING	1,678.54	1,678.54	0.00
FACILITIES MANAGEMENT	22.19	22.19	0.00
DESIGN AND CONSTRUCTION	41.00	41.00	0.00
PERSONNEL	69.37	69.37	0.00
PURCHASING	41.64	41.64	0.00
GENERAL SERVICES	597.40	597.40	0.00
TREASURER	110.91	110.91	0.00
SECRETARY OF STATE	489.02	489.02	0.00
REVENUE	59,868.45	59,868.45	0.00
LEGISLATURE	790.45	790.45	0.00
JUDICIARY	4,299.87	4,299.87	0.00
GOVERNOR	55.48	55.48	0.00
LT. GOVERNOR	13.85	13.85	0.00
AUDITOR	171.78	171.78	0.00
ATTORNEY GENERAL	354.69	354.69	0.00
AGRICULTURE	310.66	310.66	0.00
CONSERVATION	1,751.54	1,751.54	0.00
ECONOMIC DEVELOPMENT	489.11	489.11	0.00
EDUCATION	19,954.46	19,954.46	0.00
HIGHER EDUCATION	3,217.11	3,217.11	0.00
HEALTH	2,209.07	2,209.07	0.00
HIGHWAYS	6,277.13	6,277.13	0.00
LABOR	501.31	501.31	0.00
MENTAL HEALTH	13,278.01	13,278.01	0.00
NATURAL RESOURCES	2,178.74	2,178.74	0.00
PUBLIC SAFETY	2,942.34	2,942.34	0.00
SOCIAL SERVICES	37,953.85	37,953.85	0.00
CORRECTIONS	13,354.45	13,354.45	0.00
ALL OTHER	458,550,638.10	17,925.02	458,532,713.08

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MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00
Total	458,725,018.44	192,305.36	458,532,713.08

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STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
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MAXIMUS
Allocated Costs By Department

Grantee Departments	BUILDING USE I	BUILDING USE II	BUILDING USE III	BUILDING USE IV	BUILDING USE V	EQUIPMENT USE	RETIREMENT/GROUP
LEGISLATURE	503,414.77	0.00	0.00	0.00	0.00	0.00	0.00
JUDICIARY	46,536.49	70,854.54	0.00	0.00	0.00	0.00	0.00
GOVERNOR	26,954.53	7,925.95	5,757.50	0.00	0.00	0.00	0.00
LT. GOVERNOR	7,713.51	0.00	0.00	0.00	0.00	0.00	0.00
AUDITOR	57,749.58	7,220.24	4,668.18	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	68,333.72	28,752.25	21,912.21	0.00	0.00	0.00	0.00
AGRICULTURE	0.00	0.00	43,755.00	0.00	41,785.00	0.00	0.00
INSURANCE	147,437.85	3,196.04	2,836.03	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	217,113.83	8,648.26	20,879.84	46,914.00	0.00	0.00	0.00
EDUCATION	0.00	128,933.53	18,344.52	0.00	0.00	0.00	0.00
HIGHER EDUCATION	0.00	0.00	10,241.05	0.00	0.00	0.00	0.00
HEALTH	20,009.51	91,202.12	239.70	0.00	47,244.97	0.00	0.00
HIGHWAYS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	30,219.13	7,048.59	0.00	0.00	0.00	0.00
MENTAL HEALTH	1,073.17	0.00	18,681.82	105,656.00	0.00	0.00	0.00
NATURAL RESOURCES	10,059.95	101,449.47	69,307.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY	70,234.21	178,502.90	18,017.57	0.00	0.00	0.00	0.00
SOCIAL SERVICES	103,404.67	337,397.56	253,868.25	244,173.00	0.00	0.00	0.00
CORRECTIONS	0.00	28,900.39	0.00	0.00	103,421.03	0.00	0.00
ALL OTHER	48,583.51	0.00	0.00	0.00	0.00	0.00	0.00
SubTotal	1,328,619.30	1,023,202.38	495,557.26	396,743.00	192,451.00	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	1,328,619.30	1,023,202.38	495,557.26	396,743.00	192,451.00	0.00	0.00

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MAXIMUS
Allocated Costs By Department

Grantee Departments	OASDHI	BUILDING RENTAL	WORKER'S	UNEMPLOYMENT	INSURANCE	BOARD OF PUBLIC	BOARD OF PUBLIC
LEGISLATURE	0.00	0.00	59,797.46	0.00	593.52	0.00	0.00
JUDICIARY	0.00	0.00	908,092.79	0.00	3,385.02	345,973.06	0.00
GOVERNOR	0.00	0.00	0.00	0.00	29.34	63,795.05	0.00
LT. GOVERNOR	0.00	0.00	0.00	0.00	6.71	0.00	0.00
AUDITOR	0.00	0.00	18,363.63	0.00	123.99	180,449.17	0.00
ATTORNEY GENERAL	0.00	0.00	47,149.06	0.00	360.22	279,289.13	0.00
AGRICULTURE	0.00	0.00	107,067.86	0.00	334.20	0.00	0.00
INSURANCE	0.00	0.00	49,416.57	0.00	500.74	353,777.50	0.00
CONSERVATION	0.00	0.00	0.00	0.00	1,716.01	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	0.00	186,804.79	0.00	1,296.16	612,149.71	0.00
EDUCATION	0.00	0.00	687,678.82	0.00	2,219.38	25,930.29	38,575.60
HIGHER EDUCATION	0.00	0.00	468.17	0.00	757.85	0.00	32,056.79
HEALTH	0.00	0.00	117,521.08	0.00	1,781.45	197,402.36	95,432.41
HIGHWAYS	0.00	0.00	0.00	0.00	5,888.24	0.00	0.00
LABOR	0.00	0.00	390,582.95	0.00	928.66	147,555.89	22,063.67
MENTAL HEALTH	0.00	0.00	6,327,378.55	0.00	8,614.07	6,848.76	58,478.27
NATURAL RESOURCES	0.00	0.00	367,869.85	0.00	1,738.13	0.00	0.00
PUBLIC SAFETY	0.00	0.00	1,167,363.81	0.00	121,076.59	261,378.15	20,272.78
SOCIAL SERVICES	0.00	0.00	2,391,955.39	0.00	8,064.96	2,956,168.26	181,870.05
CORRECTIONS	0.00	0.00	4,538,356.32	0.00	10,452.32	141,116.68	208,905.16
ALL OTHER	0.00	0.00	2,047,452.57	0.00	13,627.58	89,097.83	0.00
SubTotal	0.00	0.00	19,413,319.67	0.00	183,495.14	5,660,931.84	657,654.73
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	19,413,319.67	0.00	183,495.14	5,660,931.84	657,654.73

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Allocated Costs By Department

Grantee Departments	COMM. OF ADMIN.	INFORMATION SERVICES	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAGEMENT	DESIGN AND	PERSONNEL
LEGISLATURE	0.00	0.00	0.00	25,193.05	1,844,495.27	0.00	0.00
JUDICIARY	0.00	0.00	31,669.46	115,066.17	381,596.06	0.00	0.00
GOVERNOR	37,586.45	0.00	39,447.91	1,565.42	268,184.42	0.00	0.00
LT. GOVERNOR	7,047.46	0.00	2,647.29	390.91	28,262.07	0.00	0.00
AUDITOR	0.00	0.00	11,733.07	4,607.78	19,140.74	0.00	0.00
ATTORNEY GENERAL	0.00	0.00	3,954.60	21,182.76	717,382.70	0.00	0.00
AGRICULTURE	0.00	0.00	37,683.06	30,068.91	698,594.82	0.00	34,707.20
INSURANCE	0.00	0.00	12,354.03	9,260.65	0.00	0.00	14,370.03
CONSERVATION	0.00	0.00	9,706.75	136,989.02	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	0.00	71,182.74	84,884.34	288,437.30	0.00	153,077.09
EDUCATION	0.00	0.00	109,388.71	466,606.74	990,486.04	0.00	0.00
HIGHER EDUCATION	0.00	0.00	57,815.54	7,586.07	0.00	0.00	0.00
HEALTH	0.00	0.00	83,536.76	200,800.71	378,569.90	0.00	229,920.08
HIGHWAYS	0.00	0.00	55,625.82	564,254.77	0.00	0.00	0.00
LABOR	0.00	0.00	33,466.99	69,613.66	278,717.18	0.00	114,107.62
MENTAL HEALTH	0.00	0.00	74,745.14	296,713.66	610,055.51	0.00	1,016,860.57
NATURAL RESOURCES	0.00	0.00	49,448.79	142,939.86	1,084,660.74	0.00	200,084.05
PUBLIC SAFETY	0.00	0.00	94,648.85	183,420.95	136,166.72	0.00	271,568.76
SOCIAL SERVICES	0.00	0.00	163,413.08	407,591.10	1,647,628.73	0.00	1,032,570.18
CORRECTIONS	0.00	0.00	59,711.13	389,463.70	0.00	0.00	1,361,984.29
ALL OTHER	1,516,905.92	56,206,090.98	855,459.20	102,223.96	1,571,995.88	9,607,265.02	280,221.81
SubTotal	1,561,539.83	56,206,090.98	1,857,638.92	3,260,424.19	10,944,374.08	9,607,265.02	4,709,471.68
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	1,561,539.83	56,206,090.98	1,857,638.92	3,260,424.19	10,944,374.08	9,607,265.02	4,709,471.68

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Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0.00	22,513.06	821.03	0.00	154,459.21	790.45	2,612,077.82
JUDICIARY	0.00	46,082.98	3,776.97	465,316.56	26,297.37	4,299.87	2,448,947.34
GOVERNOR	29.74	385.01	50.77	1,217.12	10,277.13	55.48	463,261.82
LT. GOVERNOR	42.93	4,125.30	12.64	2,559.52	2,115.89	13.85	54,938.08
AUDITOR	740.56	8,901.59	150.55	51,763.49	29,017.78	171.78	394,802.13
ATTORNEY GENERAL	2,971.14	4,653.16	684.21	637,360.38	54,710.60	354.69	1,889,050.83
AGRICULTURE	4,245.16	6,096.55	967.14	38,017.18	36,876.75	310.66	1,080,509.49
INSURANCE	4,189.54	9,615.37	299.83	130,554.24	43,828.94	0.00	781,637.36
CONSERVATION	43,700.52	22,517.81	4,406.61	20,637.41	0.00	1,751.54	241,425.67
ECONOMIC DEVELOPMENT	75,957.60	22,507.83	2,732.76	132,684.23	79,798.88	489.11	2,005,558.47
EDUCATION	304,719.69	24,871.88	14,835.16	106,874.07	112,443.89	19,954.46	3,051,862.78
HIGHER EDUCATION	23,193.60	2,631.43	242.40	22,158.76	0.00	3,217.11	160,368.77
HEALTH	196,156.49	22,528.80	6,420.73	334,547.50	23,879.21	2,209.07	2,049,402.85
HIGHWAYS	0.00	77,266.75	18,083.50	29,067.74	165,340.87	6,277.13	921,804.82
LABOR	10,246.42	11,561.41	2,237.73	267,498.42	0.00	501.31	1,386,349.63
MENTAL HEALTH	186,066.51	105,546.67	9,722.17	116,181.49	0.00	13,278.01	8,955,900.37
NATURAL RESOURCES	33,173.61	22,209.79	4,591.29	165,743.42	87,960.14	2,178.74	2,343,414.83
PUBLIC SAFETY	145,411.31	62,071.95	5,966.97	207,053.94	41,108.53	2,942.34	2,987,206.33
SOCIAL SERVICES	317,560.18	99,377.55	34,170.67	685,221.89	99,748.61	37,953.85	11,002,137.98
CORRECTIONS	442,772.84	126,427.57	12,706.08	582,643.55	0.00	13,354.45	8,020,215.51
ALL OTHER	3,474,892.83	9,209,754.45	3,597,912.77	31,357,755.46	8,161.25	458,550,638.10	578,538,039.12
SubTotal	5,266,070.67	9,911,646.91	3,720,791.98	35,354,856.37	976,025.05	458,660,742.00	631,388,912.00
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	5,266,070.67	9,911,646.91	3,720,791.98	35,354,856.37	976,025.05	458,660,742.00	631,388,912.00

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Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0.00	2,612,077.82	0.00	2,612,077.82
JUDICIARY	0.00	2,448,947.34	0.00	2,448,947.34
GOVERNOR	0.00	463,261.82	0.00	463,261.82
LT. GOVERNOR	0.00	54,938.08	0.00	54,938.08
AUDITOR	0.00	394,802.13	0.00	394,802.13
ATTORNEY GENERAL	0.00	1,889,050.83	0.00	1,889,050.83
AGRICULTURE	0.00	1,080,509.49	0.00	1,080,509.49
INSURANCE	0.00	781,637.36	0.00	781,637.36
CONSERVATION	0.00	241,425.67	0.00	241,425.67
ECONOMIC DEVELOPMENT	0.00	2,005,558.47	0.00	2,005,558.47
EDUCATION	0.00	3,051,862.78	0.00	3,051,862.78
HIGHER EDUCATION	0.00	160,368.77	0.00	160,368.77
HEALTH	0.00	2,049,402.85	0.00	2,049,402.85
HIGHWAYS	0.00	921,804.82	0.00	921,804.82
LABOR	0.00	1,386,349.63	0.00	1,386,349.63
MENTAL HEALTH	0.00	8,955,900.37	0.00	8,955,900.37
NATURAL RESOURCES	0.00	2,343,414.83	0.00	2,343,414.83
PUBLIC SAFETY	0.00	2,987,206.33	0.00	2,987,206.33
SOCIAL SERVICES	0.00	11,002,137.98	0.00	11,002,137.98
CORRECTIONS	0.00	8,020,215.51	0.00	8,020,215.51
ALL OTHER	0.00	578,538,039.12	0.00	578,538,039.12
SubTotal	0.00	631,388,912.00	0.00	631,388,912.00
Direct Billed	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00
Total	0.00	631,388,912.00	0.00	631,388,912.00

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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	$ 4,012,888
Capitol	34,235,183
Truman	64,825,135
Supreme Court	3,121,434
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.

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Schedule .2 - Costs To Be Allocated

For Department BUILDING USE I

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,780,056.00			2,780,056.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	2,780,056.00	0.00		2,780,056.00

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE I

	Total	General & Admin	BROADWAY	CAPITOL	TRUMAN
Other Expense & Cost					
Building Use Charges	2,250,867.00	0.00	80,258.00	684,704.00	1,296,503.00
Interest Charges	529,189.00	0.00	0.00	0.00	529,189.00
Departmental Totals					
Total Expenditures	2,780,056.00	0.00	80,258.00	684,704.00	1,825,692.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	2,780,056.00	0.00	80,258.00	684,704.00	1,825,692.00
Allocation Step 1					
1st Allocation	2,780,056.00	0.00	80,258.00	684,704.00	1,825,692.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 01 BUILDING USE I					
Total Allocated	2,780,056.00	0.00	80,258.00	684,704.00	1,825,692.00

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE I

	SUPREME COURT	SPRINGFIELD
Other Expense & Cost		
Building Use Charges	62,429.00	126,973.00
Interest Charges	0.00	0.00
Departmental Totals		
Total Expenditures	62,429.00	126,973.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	62,429.00	126,973.00
Allocation Step 1		
1st Allocation	62,429.00	126,973.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 01 BUILDING USE I		
Total Allocated	62,429.00	126,973.00

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE I

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	264	0.2724	218.62		218.62		218.62
ATTORNEY GENERAL	54,901	56.6474	45,464.10		45,464.10		45,464.10
SOCIAL SERVICES	41,752	43.0802	34,575.28		34,575.28		34,575.28
SubTotal	96,917	100.0000	80,258.00		80,258.00		80,258.00
TOTAL	96,917	100.0000	80,258.00		80,258.00		80,258.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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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.	1,648	0.7024	4,809.63		4,809.63		4,809.63
BUDGET AND PLANNING	6,608	2.8166	19,285.22		19,285.22		19,285.22
FACILITIES MANAGEMENT	30,389	12.9529	88,689.24		88,689.24		88,689.24
DESIGN AND CONSTRUCTION	165	0.0703	481.55		481.55		481.55
TREASURER	1,776	0.7570	5,183.20		5,183.20		5,183.20
SECRETARY OF STATE	1,586	0.6760	4,628.69		4,628.69		4,628.69
SECURITY	253	0.1078	738.37		738.37		738.37
LEGISLATURE	172,493	73.5231	503,414.77		503,414.77		503,414.77
GOVERNOR	8,975	3.8255	26,193.22		26,193.22		26,193.22
LT. GOVERNOR	2,643	1.1265	7,713.51		7,713.51		7,713.51
AUDITOR	1,790	0.7630	5,224.05		5,224.05		5,224.05
NATURAL RESOURCES	3,447	1.4692	10,059.95		10,059.95		10,059.95
ALL OTHER	2,838	1.2097	8,282.60		8,282.60		8,282.60
SubTotal	234,611	100.0000	684,704.00		684,704.00		684,704.00
TOTAL	234,611	100.0000	684,704.00		684,704.00		684,704.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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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.	12,880	2.4493	44,717.06		44,717.06		44,717.06
INFORMATION SERVICES	47,790	9.0880	165,918.34		165,918.34		165,918.34
ACCOUNTING	15,352	2.9194	53,299.40		53,299.40		53,299.40
FACILITIES MANAGEMENT	10,533	2.0030	36,568.70		36,568.70		36,568.70
DESIGN AND CONSTRUCTION	20,106	3.8235	69,804.44		69,804.44		69,804.44
PERSONNEL	21,018	3.9969	72,970.74		72,970.74		72,970.74
PURCHASING	11,876	2.2584	41,231.36		41,231.36		41,231.36
GENERAL SERVICES	12,205	2.3210	42,373.58		42,373.58		42,373.58
TREASURER	18,106	3.4431	62,860.80		62,860.80		62,860.80
SECURITY	2,730	0.5192	9,478.08		9,478.08		9,478.08
REVENUE	203,420	38.6832	706,237.86		706,237.86		706,237.86
AUDITOR	14,510	2.7593	50,376.14		50,376.14		50,376.14
INSURANCE	42,467	8.0757	147,437.85		147,437.85		147,437.85
ECONOMIC DEVELOPMENT	62,536	11.8921	217,113.83		217,113.83		217,113.83
PUBLIC SAFETY	18,723	3.5605	65,002.91		65,002.91		65,002.91
ALL OTHER	11,608	2.2074	40,300.91		40,300.91		40,300.91
SubTotal	525,860	100.0000	1,825,692.00		1,825,692.00		1,825,692.00
TOTAL	525,860	100.0000	1,825,692.00		1,825,692.00		1,825,692.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUDICIARY	35,686	74.5431	46,536.49		46,536.49		46,536.49
ATTORNEY GENERAL	12,187	25.4569	15,892.51		15,892.51		15,892.51
SubTotal	47,873	100.0000	62,429.00		62,429.00		62,429.00
TOTAL	47,873	100.0000	62,429.00		62,429.00		62,429.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE I

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	4,746	5.7141	7,255.34		7,255.34		7,255.34
SECRETARY OF STATE	1,430	1.7217	2,186.08		2,186.08		2,186.08
REVENUE	8,177	9.8449	12,500.40		12,500.40		12,500.40
GOVERNOR	498	0.5996	761.31		761.31		761.31
AUDITOR	1,406	1.6928	2,149.39		2,149.39		2,149.39
ATTORNEY GENERAL	4,564	5.4950	6,977.11		6,977.11		6,977.11
HEALTH	13,089	15.7589	20,009.51		20,009.51		20,009.51
MENTAL HEALTH	702	0.8452	1,073.17		1,073.17		1,073.17
PUBLIC SAFETY	3,422	4.1200	5,231.30		5,231.30		5,231.30
SOCIAL SERVICES	45,024	54.2078	68,829.39		68,829.39		68,829.39
SubTotal	83,058	100.0000	126,973.00		126,973.00		126,973.00
TOTAL	83,058	100.0000	126,973.00		126,973.00		126,973.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .5 - Allocation Summary
For Department BUILDING USE I

Receiving Department	Total	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
COMM. OF ADMIN.	49,526.69	0.00	4,809.63	44,717.06	0.00	0.00
INFORMATION SERVICES	165,918.34	0.00	0.00	165,918.34	0.00	0.00
BUDGET AND PLANNING	19,285.22	0.00	19,285.22	0.00	0.00	0.00
ACCOUNTING	53,299.40	0.00	0.00	53,299.40	0.00	0.00
FACILITIES MANAGEMENT	132,731.90	218.62	88,689.24	36,568.70	0.00	7,255.34
DESIGN AND CONSTRUCTION	70,285.99	0.00	481.55	69,804.44	0.00	0.00
PERSONNEL	72,970.74	0.00	0.00	72,970.74	0.00	0.00
PURCHASING	41,231.36	0.00	0.00	41,231.36	0.00	0.00
GENERAL SERVICES	42,373.58	0.00	0.00	42,373.58	0.00	0.00
TREASURER	68,044.00	0.00	5,183.20	62,860.80	0.00	0.00
SECRETARY OF STATE	6,814.77	0.00	4,628.69	0.00	0.00	2,186.08
SECURITY	10,216.45	0.00	738.37	9,478.08	0.00	0.00
REVENUE	718,738.26	0.00	0.00	706,237.86	0.00	12,500.40
LEGISLATURE	503,414.77	0.00	503,414.77	0.00	0.00	0.00
JUDICIARY	46,536.49	0.00	0.00	0.00	46,536.49	0.00
GOVERNOR	26,954.53	0.00	26,193.22	0.00	0.00	761.31
LT. GOVERNOR	7,713.51	0.00	7,713.51	0.00	0.00	0.00
AUDITOR	57,749.58	0.00	5,224.05	50,376.14	0.00	2,149.39
ATTORNEY GENERAL	68,333.72	45,464.10	0.00	0.00	15,892.51	6,977.11
INSURANCE	147,437.85	0.00	0.00	147,437.85	0.00	0.00
ECONOMIC DEVELOPMENT	217,113.83	0.00	0.00	217,113.83	0.00	0.00
HEALTH	20,009.51	0.00	0.00	0.00	0.00	20,009.51
MENTAL HEALTH	1,073.17	0.00	0.00	0.00	0.00	1,073.17
NATURAL RESOURCES	10,059.95	0.00	10,059.95	0.00	0.00	0.00
PUBLIC SAFETY	70,234.21	0.00	0.00	65,002.91	0.00	5,231.30
SOCIAL SERVICES	103,404.67	34,575.28	0.00	0.00	0.00	68,829.39
ALL OTHER	48,583.51	0.00	8,282.60	40,300.91	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	2,780,056.00	80,258.00	684,704.00	1,825,692.00	62,429.00	126,973.00

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SCHEDULE 2
CF 2005

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	$ 17,240,299
Midtown	9,098,147
Jefferson	13,099,507
National Guard Complex	7,684,800
EDP/Health Lab	5,447,089

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.

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Schedule .2 - Costs To Be Allocated

For Department BUILDING USE II

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,051,397.00			1,051,397.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	1,051,397.00	0.00		1,051,397.00

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE II

	Total	General & Admin	WAINWRIGHT	MIDTOWN	JEFFERSON
Other Expense & Cost					
Building Use Charges	1,051,397.00	0.00	344,806.00	181,963.00	261,990.00
Departmental Totals					
Total Expenditures	1,051,397.00	0.00	344,806.00	181,963.00	261,990.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,051,397.00	0.00	344,806.00	181,963.00	261,990.00
Allocation Step 1					
1st Allocation	1,051,397.00	0.00	344,806.00	181,963.00	261,990.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 02 BUILDING USE II					
Total Allocated	1,051,397.00	0.00	344,806.00	181,963.00	261,990.00

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE II

	NATIONAL GUARD COMPLEX	EDP/HEALTH LAB
Other Expense & Cost		
Building Use Charges	153,696.00	108,942.00
Departmental Totals		
Total Expenditures	153,696.00	108,942.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	153,696.00	108,942.00
Allocation Step 1		
1st Allocation	153,696.00	108,942.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 02 BUILDING USE II		
Total Allocated	153,696.00	108,942.00

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE II

Activity - WAINWRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,456	1.0255	3,536.05		3,536.05		3,536.05
SECRETARY OF STATE	1,546	1.0889	3,754.62		3,754.62		3,754.62
REVENUE	1,134	0.7987	2,754.04		2,754.04		2,754.04
JUDICIARY	29,175	20.5491	70,854.54		70,854.54		70,854.54
GOVERNOR	2,879	2.0278	6,991.95		6,991.95		6,991.95
AUDITOR	2,973	2.0940	7,220.24		7,220.24		7,220.24
ATTORNEY GENERAL	11,839	8.3387	28,752.25		28,752.25		28,752.25
INSURANCE	1,316	0.9269	3,196.04		3,196.04		3,196.04
ECONOMIC DEVELOPMENT	3,561	2.5082	8,648.26		8,648.26		8,648.26
HEALTH	5,791	4.0788	14,064.05		14,064.05		14,064.05
LABOR	12,443	8.7641	30,219.13		30,219.13		30,219.13
PUBLIC SAFETY	2,916	2.0539	7,081.81		7,081.81		7,081.81
SOCIAL SERVICES	53,048	37.3638	128,832.63		128,832.63		128,832.63
CORRECTIONS	11,900	8.3816	28,900.39		28,900.39		28,900.39
SubTotal	141,977	100.0000	344,806.00		344,806.00		344,806.00
TOTAL	141,977	100.0000	344,806.00		344,806.00		344,806.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE II

Activity - MIDTOWN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	96,364	100.0000	181,963.00		181,963.00		181,963.00
SubTotal	96,364	100.0000	181,963.00		181,963.00		181,963.00
TOTAL	96,364	100.0000	181,963.00		181,963.00		181,963.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE II

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	1,589	0.8442	2,211.81		2,211.81		2,211.81
FACILITIES MANAGEMENT	3,520	1.8702	4,899.66		4,899.66		4,899.66
GENERAL SERVICES	1,272	0.6758	1,770.56		1,770.56		1,770.56
REVENUE	494	0.2625	687.62		687.62		687.62
GOVERNOR	671	0.3565	934.00		934.00		934.00
EDUCATION	92,628	49.2130	128,933.53		128,933.53		128,933.53
HEALTH	2,427	1.2895	3,378.26		3,378.26		3,378.26
NATURAL RESOURCES	72,883	38.7227	101,449.47		101,449.47		101,449.47
PUBLIC SAFETY	12,734	6.7656	17,725.09		17,725.09		17,725.09
SubTotal	188,218	100.0000	261,990.00		261,990.00		261,990.00
TOTAL	188,218	100.0000	261,990.00		261,990.00		261,990.00

Allocation Basis: Square Footage o' Building

Allocation Source: Facilities Management Records

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

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	109,833	100.0000	153,696.00		153,696.00		153,696.00
SubTotal	109,833	100.0000	153,696.00		153,696.00		153,696.00
TOTAL	109,833	100.0000	153,696.00		153,696.00		153,696.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

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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	3,836	7.8760	8,580.26		8,580.26		8,580.26
HEALTH	32,976	67.7056	73,759.81		73,759.81		73,759.81
SOCIAL SERVICES	11,893	24.4184	26,601.93		26,601.93		26,601.93
SubTotal	48,705	100.0000	108,942.00		108,942.00		108,942.00
TOTAL	48,705	100.0000	108,942.00		108,942.00		108,942.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .5 - Allocation Summary
For Department BUILDING USE II

Receiving Department	Total	WAINWRIGHT	MIDTOWN	JEFFERSON	NATIONAL GUARD	EDP/HEALTH LAB
COMM. OF ADMIN.	2,211.81	0.00	0.00	2,211.81	0.00	0.00
INFORMATION SERVICES	8,580.26	0.00	0.00	0.00	0.00	8,580.26
FACILITIES MANAGEMENT	8,435.71	3,536.05	0.00	4,899.66	0.00	0.00
GENERAL SERVICES	1,770.56	0.00	0.00	1,770.56	0.00	0.00
SECRETARY OF STATE	3,754.62	3,754.62	0.00	0.00	0.00	0.00
REVENUE	3,441.66	2,754.04	0.00	687.62	0.00	0.00
JUDICIARY	70,854.54	70,854.54	0.00	0.00	0.00	0.00
GOVERNOR	7,925.95	6,991.95	0.00	934.00	0.00	0.00
AUDITOR	7,220.24	7,220.24	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	28,752.25	28,752.25	0.00	0.00	0.00	0.00
INSURANCE	3,196.04	3,196.04	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	8,648.26	8,648.26	0.00	0.00	0.00	0.00
EDUCATION	128,933.53	0.00	0.00	128,933.53	0.00	0.00
HEALTH	91,202.12	14,064.05	0.00	3,378.26	0.00	73,759.81
LABOR	30,219.13	30,219.13	0.00	0.00	0.00	0.00
NATURAL RESOURCES	101,449.47	0.00	0.00	101,449.47	0.00	0.00
PUBLIC SAFETY	178,502.90	7,081.81	0.00	17,725.09	153,696.00	0.00
SOCIAL SERVICES	337,397.56	128,832.63	181,963.00	0.00	0.00	26,601.93
CORRECTIONS	28,900.39	28,900.39	0.00	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,051,397.00	344,806.00	181,963.00	261,990.00	153,696.00	108,942.00

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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	$ 2,187,734
Fletcher Daniels	15,968,996
St. Joseph	4,461,412
Kirkpatrick Information Center	19,461,077
DEQ Lab	3,465,363

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

Interest costs related to St. Joseph (Series C 1988 Special Obligation Bonds and Series A 1991 Refunding Bonds) and Kirkpatrick Information Center (Series C 1988 and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 3.3.

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Schedule .2 - Costs To Be Allocated

For Department BUILDING USE III

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,306,246.00			1,306,246.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	1,306,246.00	0.00		1,306,246.00

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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	910,892.00	0.00	43,755.00	319,380.00	89,228.00
Interest Charges	395,354.00	0.00	0.00	0.00	39,794.00
Departmental Totals					
Total Expenditures	1,306,246.00	0.00	43,755.00	319,380.00	129,022.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,306,246.00	0.00	43,755.00	319,380.00	129,022.00
Allocation Step 1					
1st Allocation	1,306,246.00	0.00	43,755.00	319,380.00	129,022.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 03 BUILDING USE III					
Total Allocated	1,306,246.00	0.00	43,755.00	319,380.00	129,022.00

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE III

	KIRKPATRICK INFO CENTER	DEQ LAB
Other Expense & Cost		
Building Use Charges	389,222.00	69,307.00
Interest Charges	355,560.00	0.00
Departmental Totals		
Total Expenditures	744,782.00	69,307.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	744,782.00	69,307.00
Allocation Step 1		
1st Allocation	744,782.00	69,307.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 03 BUILDING USE III		
Total Allocated	744,782.00	69,307.00

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE III

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURE	56,536	100.0000	43,755.00		43,755.00		43,755.00
SubTotal	56,536	100.0000	43,755.00		43,755.00		43,755.00
TOTAL	56,536	100.0000	43,755.00		43,755.00		43,755.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,495	1.1109	3,548.01		3,548.01		3,548.01
SECRETARY OF STATE	1,018	0.7565	2,415.97		2,415.97		2,415.97
REVENUE	18,453	13.7121	43,793.56		43,793.56		43,793.56
GOVERNOR	2,426	1.8027	5,757.50		5,757.50		5,757.50
AUDITOR	1,967	1.4616	4,668.18		4,668.18		4,668.18
ATTORNEY GENERAL	9,233	6.8609	21,912.21		21,912.21		21,912.21
INSURANCE	1,195	0.8880	2,836.03		2,836.03		2,836.03
ECONOMIC DEVELOPMENT	8,798	6.5376	20,879.84		20,879.84		20,879.84
EDUCATION	2,537	1.8852	6,020.93		6,020.93		6,020.93
HEALTH	101	0.0751	239.70		239.70		239.70
PUBLIC SAFETY	4,863	3.6136	11,541.11		11,541.11		11,541.11
SOCIAL SERVICES	82,489	61.2958	195,766.96		195,766.96		195,766.96
SubTotal	134,575	100.0000	319,380.00		319,380.00		319,380.00
TOTAL	134,575	100.0000	319,380.00		319,380.00		319,380.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE III

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,719	5.0817	6,556.56		6,556.56		6,556.56
REVENUE	2,515	7.4349	9,592.64		9,592.64		9,592.64
EDUCATION	3,231	9.5515	12,323.59		12,323.59		12,323.59
HIGHER EDUCATION	2,685	7.9374	10,241.05		10,241.05		10,241.05
LABOR	1,848	5.4631	7,048.59		7,048.59		7,048.59
MENTAL HEALTH	4,898	14.4796	18,681.82		18,681.82		18,681.82
PUBLIC SAFETY	1,698	5.0197	6,476.46		6,476.46		6,476.46
SOCIAL SERVICES	15,233	45.0321	58,101.29		58,101.29		58,101.29
SubTotal	33,827	100.0000	129,022.00		129,022.00		129,022.00
TOTAL	33,827	100.0000	129,022.00		129,022.00		129,022.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE III

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,656	1.2642	9,415.89		9,415.89		9,415.89
SECRETARY OF STATE	129,331	98.7358	735,366.11		735,366.11		735,366.11
SubTotal	130,987	100.0000	744,782.00		744,782.00		744,782.00
TOTAL	130,987	100.0000	744,782.00		744,782.00		744,782.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - DEQ LAB

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

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .5 - Allocation Summary
For Department BUILDING USE III

Receiving Department	Total	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFO	DEQ LAB
FACILITIES MANAGEMENT	19,520.46	0.00	3,548.01	6,556.56	9,415.89	0.00
SECRETARY OF STATE	737,782.08	0.00	2,415.97	0.00	735,366.11	0.00
REVENUE	53,386.20	0.00	43,793.56	9,592.64	0.00	0.00
GOVERNOR	5,757.50	0.00	5,757.50	0.00	0.00	0.00
AUDITOR	4,668.18	0.00	4,668.18	0.00	0.00	0.00
ATTORNEY GENERAL	21,912.21	0.00	21,912.21	0.00	0.00	0.00
AGRICULTURE	43,755.00	43,755.00	0.00	0.00	0.00	0.00
INSURANCE	2,836.03	0.00	2,836.03	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	20,879.84	0.00	20,879.84	0.00	0.00	0.00
EDUCATION	18,344.52	0.00	6,020.93	12,323.59	0.00	0.00
HIGHER EDUCATION	10,241.05	0.00	0.00	10,241.05	0.00	0.00
HEALTH	239.70	0.00	239.70	0.00	0.00	0.00
LABOR	7,048.59	0.00	0.00	7,048.59	0.00	0.00
MENTAL HEALTH	18,681.82	0.00	0.00	18,681.82	0.00	0.00
NATURAL RESOURCES	69,307.00	0.00	0.00	0.00	0.00	69,307.00
PUBLIC SAFETY	18,017.57	0.00	11,541.11	6,476.46	0.00	0.00
SOCIAL SERVICES	253,868.25	0.00	195,766.96	58,101.29	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,306,246.00	43,755.00	319,380.00	129,022.00	744,782.00	69,307.00

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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	$ 2,345,715
Mental Health	5,282,800
Howerton	5,647,002
D&C Warehouse	177,223
Penrose Family Center	6,561,645

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

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

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Schedule .2 - Costs To Be Allocated

For Department BUILDING USE IV

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	400,287.00			400,287.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	400,287.00	0.00		400,287.00

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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	400,287.00	0.00	46,914.00	105,656.00	112,940.00
Departmental Totals					
Total Expenditures	400,287.00	0.00	46,914.00	105,656.00	112,940.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	400,287.00	0.00	46,914.00	105,656.00	112,940.00
Allocation Step 1					
1st Allocation	400,287.00	0.00	46,914.00	105,656.00	112,940.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 04 BUILDING USE IV					
Total Allocated	400,287.00	0.00	46,914.00	105,656.00	112,940.00

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE IV

	D & C WAREHOUSE	PENROSE FAMILY CENTER
Other Expense & Cost		
Building Use Charges	3,544.00	131,233.00
Departmental Totals		
Total Expenditures	3,544.00	131,233.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	3,544.00	131,233.00
Allocation Step 1		
1st Allocation	3,544.00	131,233.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 04 BUILDING USE IV		
Total Allocated	3,544.00	131,233.00

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE IV

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ECONOMIC DEVELOPMENT	26,974	100.0000	46,914.00		46,914.00		46,914.00
SubTotal	26,974	100.0000	46,914.00		46,914.00		46,914.00
TOTAL	26,974	100.0000	46,914.00		46,914.00		46,914.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - MENTAL HEALTH

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

Allocation Basis: Square Footage ofBuilding

Allocation Source: Facilities Management Records

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE IV

Activity - HOWERTON

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

Allocation Basis: Square Footage ofBuilding

Allocation Source: Facilities Management Records

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

Activity - D & C WAREHOUSE

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

Allocation Basis: Square Footage ofBuilding

Allocation Source: Facilities Management Records

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

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	151,451	100.0000	131,233.00		131,233.00		131,233.00
SubTotal	151,451	100.0000	131,233.00		131,233.00		131,233.00
TOTAL	151,451	100.0000	131,233.00		131,233.00		131,233.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

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Schedule .5 - Allocation Summary
For Department BUILDING USE IV

Receiving Department	Total	PROFESSIONAL	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY
FACILITIES MANAGEMENT	1,802.88	0.00	0.00	0.00	1,802.88	0.00
DESIGN AND CONSTRUCTION	1,741.12	0.00	0.00	0.00	1,741.12	0.00
ECONOMIC DEVELOPMENT	46,914.00	46,914.00	0.00	0.00	0.00	0.00
MENTAL HEALTH	105,656.00	0.00	105,656.00	0.00	0.00	0.00
SOCIAL SERVICES	244,173.00	0.00	0.00	112,940.00	0.00	131,233.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	400,287.00	46,914.00	105,656.00	112,940.00	3,544.00	131,233.00

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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	7,533,291

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.

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Schedule .2 - Costs To Be Allocated

For Department BUILDING USE V

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	192,451.00			192,451.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	192,451.00	0.00		192,451.00

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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	192,451.00	0.00	41,785.00	150,666.00
Departmental Totals				
Total Expenditures	192,451.00	0.00	41,785.00	150,666.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	192,451.00	0.00	41,785.00	150,666.00
Allocation Step 1				
1st Allocation	192,451.00	0.00	41,785.00	150,666.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 05 BUILDING USE V				
Total Allocated	192,451.00	0.00	41,785.00	150,666.00

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE V

Activity - AG FEED/SEED LAB

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

Allocation Basis: Square Footage ofBuilding

Allocation Source: Facilites Managenent Records

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Schedule .4 - Detail Activity Allocations

For Department BUILDING USE V

Activity - MILL CREEK

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

Allocation Basis: Square Footage ofBuilding

Allocation Source: Facilities Management Records

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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	47,244.97	0.00	47,244.97
CORRECTIONS	103,421.03	0.00	103,421.03
Direct Billed	0.00	0.00	0.00
Total	192,451.00	41,785.00	150,666.00

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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 - 2004 from OA divisions were provided by a SAM II Data Warehouse Query of the Fixed Asset Subsystem tables.

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

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	819,500.00			819,500.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	819,500.00	0.00		819,500.00

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

	Total	General & Admin	EQUIPMENT USE	BPB EQUIPMENT
Other Expense & Cost				
Equipment Use Charges	819,500.00	0.00	705,000.00	114,500.00
Departmental Totals				
Total Expenditures	819,500.00	0.00	705,000.00	114,500.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	819,500.00	0.00	705,000.00	114,500.00
Allocation Step 1				
1st Allocation	819,500.00	0.00	705,000.00	114,500.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 06 EQUIPMENT USE				
Total Allocated	819,500.00	0.00	705,000.00	114,500.00

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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.	130,078	1.2301	8,672.30		8,672.30		8,672.30
INFORMATION SERVICES	3,928,095	37.1470	261,886.24		261,886.24		261,886.24
BUDGET AND PLANNING	114,726	1.0849	7,648.78		7,648.78		7,648.78
ACCOUNTING	166,005	1.5699	11,067.56		11,067.56		11,067.56
FACILITIES MANAGEMENT	1,350,132	12.7679	90,013.34		90,013.34		90,013.34
DESIGN AND CONSTRUCTION	391,720	3.7044	26,115.98		26,115.98		26,115.98
PERSONNEL	249,537	2.3598	16,636.64		16,636.64		16,636.64
PURCHASING	997,884	9.4367	66,528.96		66,528.96		66,528.96
GENERAL SERVICES	3,246,289	30.6993	216,430.20		216,430.20		216,430.20
SubTotal	10,574,466	100.0000	705,000.00		705,000.00		705,000.00
TOTAL	10,574,466	100.0000	705,000.00		705,000.00		705,000.00

Allocation Basis: Equipment Inventoy Purchased After 1984 for OA Divisions

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

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Schedule .4 - Detail Activity Allocations

For Department EQUIPMENT USE

Activity - BPB EQUIPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	1,456,408	84.8023	97,098.67		97,098.67		97,098.67
BOARD OF PUBLIC BUILDINGS II	261,007	15.1977	17,401.33		17,401.33		17,401.33
SubTotal	1,717,415	100.0000	114,500.00		114,500.00		114,500.00
TOTAL	1,717,415	100.0000	114,500.00		114,500.00		114,500.00

Allocation Basis: Exclusive of Board of Public Buildings

Allocation Source: Board of Public Buildings Records

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MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE	BPB EQUIPMENT
BOARD OF PUBLIC BUILDINGS I	97,098.67	0.00	97,098.67
BOARD OF PUBLIC BUILDINGS II	17,401.33	0.00	17,401.33
COMM. OF ADMIN.	8,672.30	8,672.30	0.00
INFORMATION SERVICES	261,886.24	261,886.24	0.00
BUDGET AND PLANNING	7,648.78	7,648.78	0.00
ACCOUNTING	11,067.56	11,067.56	0.00
FACILITIES MANAGEMENT	90,013.34	90,013.34	0.00
DESIGN AND CONSTRUCTION	26,115.98	26,115.98	0.00
PERSONNEL	16,636.64	16,636.64	0.00
PURCHASING	66,528.96	66,528.96	0.00
GENERAL SERVICES	216,430.20	216,430.20	0.00
Direct Billed	0.00	0.00	0.00
Total	819,500.00	705,000.00	114,500.00

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STATE OF MISSOURI

RETIREMENT/GROUP INSURANCE

NATURE AND EXTENT OF SERVICES

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

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 7.2 and 7.3.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department RETIREMENT/GROUP INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	530,914,500.00			530,914,500.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(497,201,430.00)			
BPB I & II	(1,221,104.00)			
Section II Costs	(2,984,874.00)			
Total Departmental Cost Adjustments:	(501,407,408.00)			(501,407,408.00)
Total To Be Allocated:	29,507,092.00	0.00		29,507,092.00

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department RETIREMENT/GROUP INSURANCE

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Retirement/Group Insurance	530,914,500.00	0.00	530,914,500.00
Departmental Totals			
Total Expenditures	530,914,500.00	0.00	530,914,500.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(497,201,430.00)	0.00	(497,201,430.00)
BPB I & II	(1,221,104.00)	0.00	(1,221,104.00)
Section II Costs	(2,984,874.00)	0.00	(2,984,874.00)
Functional Cost	29,507,092.00	0.00	29,507,092.00
Allocation Step 1			
1st Allocation	29,507,092.00	0.00	29,507,092.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 07 RETIREMENT/GROUP			
Total Allocated	29,507,092.00	0.00	29,507,092.00

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MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department RETIREMENT/GROUP INSURANCE

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	485,642	1.6458	485,641.88		485,641.88		485,641.88
INFORMATION SERVICES	648,955	2.1993	648,955.08		648,955.08		648,955.08
BUDGET AND PLANNING	371,640	1.2595	371,640.05		371,640.05		371,640.05
ACCOUNTING	584,006	1.9792	584,006.14		584,006.14		584,006.14
FACILITIES MANAGEMENT	820,993	2.7824	820,992.93		820,992.93		820,992.93
DESIGN AND CONSTRUCTION	402,963	1.3656	402,963.01		402,963.01		402,963.01
PERSONNEL	727,722	2.4663	727,721.90		727,721.90		727,721.90
PURCHASING	637,097	2.1591	637,097.07		637,097.07		637,097.07
GENERAL SERVICES	352,916	1.1960	352,916.03		352,916.03		352,916.03
TREASURER	530,914	1.7993	530,914.02		530,914.02		530,914.02
SECRETARY OF STATE	2,707,664	9.1763	2,707,664.00		2,707,664.00		2,707,664.00
SECURITY	371,640	1.2595	371,640.05		371,640.05		371,640.05
REVENUE	20,864,940	70.7117	20,864,939.84		20,864,939.84		20,864,939.84
SubTotal	29,507,092	100.0000	29,507,092.00		29,507,092.00		29,507,092.00
TOTAL	29,507,092	100.0000	29,507,092.00		29,507,092.00		29,507,092.00

Allocation Basis: Retirement/Group hsurance for Central Service Agencies

Allocation Source: HR Access Quer for Fiscal Year 2005

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MAXIMUS

Schedule .5 - Allocation Summary

For Department RETIREMENT/GROUP INSURANCE

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	485,641.88	485,641.88
INFORMATION SERVICES	648,955.08	648,955.08
BUDGET AND PLANNING	371,640.05	371,640.05
ACCOUNTING	584,006.14	584,006.14
FACILITIES MANAGEMENT	820,992.93	820,992.93
DESIGN AND CONSTRUCTION	402,963.01	402,963.01
PERSONNEL	727,721.90	727,721.90
PURCHASING	637,097.07	637,097.07
GENERAL SERVICES	352,916.03	352,916.03
TREASURER	530,914.02	530,914.02
SECRETARY OF STATE	2,707,664.00	2,707,664.00
SECURITY	371,640.05	371,640.05
REVENUE	20,864,939.84	20,864,939.84
Direct Billed	0.00	0.00
Total	29,507,092.00	29,507,092.00

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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.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department OASDHI

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	142,924,784.00			142,924,784.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(135,335,479.00)			
BPB I & II	(257,264.00)			
Section II Costs	(794,283.00)			
Total Departmental Cost Adjustments:	(136,387,026.00)			(136,387,026.00)
Total To Be Allocated:	6,537,758.00	0.00		6,537,758.00

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department OASDHI

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
OASDHI Payments	142,924,784.00	0.00	142,924,784.00
Departmental Totals			
Total Expenditures	142,924,784.00	0.00	142,924,784.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(135,335,479.00)	0.00	(135,335,479.00)
BPB I & II	(257,264.00)	0.00	(257,264.00)
Section II Costs	(794,283.00)	0.00	(794,283.00)
Functional Cost	6,537,758.00	0.00	6,537,758.00
Allocation Step 1			
1st Allocation	6,537,758.00	0.00	6,537,758.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 08 OASDHI			
Total Allocated	6,537,758.00	0.00	6,537,758.00

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	124,546	1.9050	124,545.99		124,545.99		124,545.99
INFORMATION SERVICES	141,593	2.1658	141,593.00		141,593.00		141,593.00
BUDGET AND PLANNING	114,340	1.7489	114,340.03		114,340.03		114,340.03
ACCOUNTING	128,632	1.9675	128,632.02		128,632.02		128,632.02
FACILITIES MANAGEMENT	169,111	2.5867	169,111.01		169,111.01		169,111.01
DESIGN AND CONSTRUCTION	85,439	1.3069	85,439.02		85,439.02		85,439.02
PERSONNEL	182,512	2.7917	182,511.97		182,511.97		182,511.97
PURCHASING	142,925	2.1861	142,925.00		142,925.00		142,925.00
GENERAL SERVICES	74,688	1.1424	74,688.00		74,688.00		74,688.00
TREASURER	142,925	2.1861	142,925.00		142,925.00		142,925.00
SECRETARY OF STATE	600,284	9.1818	600,283.99		600,283.99		600,283.99
SECURITY	85,755	1.3117	85,754.99		85,754.99		85,754.99
REVENUE	4,545,008	69.5194	4,545,007.98		4,545,007.98		4,545,007.98
SubTotal	6,537,758	100.0000	6,537,758.00		6,537,758.00		6,537,758.00
TOTAL	6,537,758	100.0000	6,537,758.00		6,537,758.00		6,537,758.00

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2005

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MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	124,545.99	124,545.99
INFORMATION SERVICES	141,593.00	141,593.00
BUDGET AND PLANNING	114,340.03	114,340.03
ACCOUNTING	128,632.02	128,632.02
FACILITIES MANAGEMENT	169,111.01	169,111.01
DESIGN AND CONSTRUCTION	85,439.02	85,439.02
PERSONNEL	182,511.97	182,511.97
PURCHASING	142,925.00	142,925.00
GENERAL SERVICES	74,688.00	74,688.00
TREASURER	142,925.00	142,925.00
SECRETARY OF STATE	600,283.99	600,283.99
SECURITY	85,754.99	85,754.99
REVENUE	4,545,007.98	4,545,007.98
Direct Billed	0.00	0.00
Total	6,537,758.00	6,537,758.00

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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 2005 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department BUILDING RENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	45,848,002.00			45,848,002.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(39,517,455.00)			
Section II Costs	(3,581,686.00)			
Total Departmental Cost Adjustments:	(43,099,141.00)			(43,099,141.00)
Total To Be Allocated:	2,748,861.00	0.00		2,748,861.00

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING RENTAL

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Total Expenditures	45,848,002.00	0.00	45,848,002.00
Departmental Totals			
Total Expenditures	45,848,002.00	0.00	45,848,002.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(39,517,455.00)	0.00	(39,517,455.00)
Section II Costs	(3,581,686.00)	0.00	(3,581,686.00)
Functional Cost	2,748,861.00	0.00	2,748,861.00
Allocation Step 1			
1st Allocation	2,748,861.00	0.00	2,748,861.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 09 BUILDING RENTAL			
Total Allocated	2,748,861.00	0.00	2,748,861.00

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

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION SERVICES	43,610	1.5865	43,609.99		43,609.99		43,609.99
FACILITIES MANAGEMENT	436,970	15.8964	436,969.99		436,969.99		436,969.99
GENERAL SERVICES	101,659	3.6982	101,659.01		101,659.01		101,659.01
TREASURER	345	0.0126	345.01		345.01		345.01
SECRETARY OF STATE	199,062	7.2416	199,062.01		199,062.01		199,062.01
REVENUE	1,967,215	71.5647	1,967,214.99		1,967,214.99		1,967,214.99
SubTotal	2,748,861	100.0000	2,748,861.00		2,748,861.00		2,748,861.00
TOTAL	2,748,861	100.0000	2,748,861.00		2,748,861.00		2,748,861.00

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING RENTAL

Receiving Department	Total	ALLOCATIONS AT CSA
INFORMATION SERVICES	43,609.99	43,609.99
FACILITIES MANAGEMENT	436,969.99	436,969.99
GENERAL SERVICES	101,659.01	101,659.01
TREASURER	345.01	345.01
SECRETARY OF STATE	199,062.01	199,062.01
REVENUE	1,967,214.99	1,967,214.99
Direct Billed	0.00	0.00
Total	2,748,861.00	2,748,861.00

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SCHEDULE 10
CF 2005

STATE OF MISSOURI

WORKERS' COMPENSATION

NATURE AND EXTENT OF SERVICES

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department WORKER'S COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	19,762,203.00			19,762,203.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	19,762,203.00	0.00		19,762,203.00

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department WORKER'S COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Worker's Compensation Payments	19,762,203.00	0.00	19,762,203.00
Departmental Totals			
Total Expenditures	19,762,203.00	0.00	19,762,203.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	19,762,203.00	0.00	19,762,203.00
Allocation Step 1			
1st Allocation	19,762,203.00	0.00	19,762,203.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 10 WORKER'S			
Total Allocated	19,762,203.00	0.00	19,762,203.00

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MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department WORKER'S COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ACCOUNTING	13,605	0.0702	13,877.61		13,877.61		13,877.61
FACILITIES MANAGEMENT	126,155	0.6512	128,682.38		128,682.38		128,682.38
DESIGN AND CONSTRUCTION	38,286	0.1976	39,053.08		39,053.08		39,053.08
PERSONNEL	65	0.0003	66.40		66.40		66.40
PURCHASING	1,768	0.0091	1,803.50		1,803.50		1,803.50
GENERAL SERVICES	4,593	0.0237	4,685.03		4,685.03		4,685.03
SECRETARY OF STATE	2,174	0.0112	2,217.52		2,217.52		2,217.52
REVENUE	155,385	0.8020	158,497.81		158,497.81		158,497.81
LEGISLATURE	58,623	0.3026	59,797.46		59,797.46		59,797.46
JUDICIARY	890,258	4.5951	908,092.79		908,092.79		908,092.79
AUDITOR	18,003	0.0929	18,363.63		18,363.63		18,363.63
ATTORNEY GENERAL	46,223	0.2386	47,149.06		47,149.06		47,149.06
AGRICULTURE	104,965	0.5418	107,067.86		107,067.86		107,067.86
INSURANCE	48,446	0.2501	49,416.57		49,416.57		49,416.57
ECONOMIC DEVELOPMENT	183,136	0.9453	186,804.79		186,804.79		186,804.79
EDUCATION	674,173	3.4798	687,678.82		687,678.82		687,678.82
HIGHER EDUCATION	459	0.0024	468.17		468.17		468.17
HEALTH	115,213	0.5947	117,521.08		117,521.08		117,521.08
LABOR	382,912	1.9764	390,582.95		390,582.95		390,582.95
MENTAL HEALTH	6,203,111	32.0175	6,327,378.55		6,327,378.55		6,327,378.55
NATURAL RESOURCES	360,645	1.8615	367,869.85		367,869.85		367,869.85
PUBLIC SAFETY	1,144,437	5.9071	1,167,363.81		1,167,363.81		1,167,363.81
SOCIAL SERVICES	2,344,978	12.1037	2,391,955.39		2,391,955.39		2,391,955.39
CORRECTIONS	4,449,224	22.9648	4,538,356.32		4,538,356.32		4,538,356.32
ALL OTHER	2,007,241	10.3604	2,047,452.57		2,047,452.57		2,047,452.57
SubTotal	19,374,078	100.0000	19,762,203.00		19,762,203.00		19,762,203.00
TOTAL	19,374,078	100.0000	19,762,203.00		19,762,203.00		19,762,203.00

Allocation Basis: Worker's Compensation Payments for FY 2005

Allocation Source: FY 2005 CAFR Work Papers

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

Receiving Department	Total	ALLOCATIONS AT CSA
ACCOUNTING	13,877.61	13,877.61
FACILITIES MANAGEMENT	128,682.38	128,682.38
DESIGN AND CONSTRUCTION	39,053.08	39,053.08
PERSONNEL	66.40	66.40
PURCHASING	1,803.50	1,803.50
GENERAL SERVICES	4,685.03	4,685.03
SECRETARY OF STATE	2,217.52	2,217.52
REVENUE	158,497.81	158,497.81
LEGISLATURE	59,797.46	59,797.46
JUDICIARY	908,092.79	908,092.79
AUDITOR	18,363.63	18,363.63
ATTORNEY GENERAL	47,149.06	47,149.06
AGRICULTURE	107,067.86	107,067.86
INSURANCE	49,416.57	49,416.57
ECONOMIC DEVELOPMENT	186,804.79	186,804.79
EDUCATION	687,678.82	687,678.82
HIGHER EDUCATION	468.17	468.17
HEALTH	117,521.08	117,521.08
LABOR	390,582.95	390,582.95
MENTAL HEALTH	6,327,378.55	6,327,378.55
NATURAL RESOURCES	367,869.85	367,869.85
PUBLIC SAFETY	1,167,363.81	1,167,363.81
SOCIAL SERVICES	2,391,955.39	2,391,955.39
CORRECTIONS	4,538,356.32	4,538,356.32
ALL OTHER	2,047,452.57	2,047,452.57
Direct Billed	0.00	0.00
Total	19,762,203.00	19,762,203.00

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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 2005. Only central services department costs have been allocated to avoid duplication of billing.

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Schedule .2 - Costs To Be Allocated

For Department UNEMPLOYMENT COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,189,584.00			4,189,584.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	(4,080,863.00)			
Section II Costs	(17,105.00)			
Total Departmental Cost Adjustments:	(4,097,968.00)			(4,097,968.00)
Total To Be Allocated:	91,616.00	0.00		91,616.00

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Schedule .3 - Costs Allocated By Activity

For Department UNEMPLOYMENT COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Unemployment Compensation Benefits	4,189,584.00	0.00	4,189,584.00
Departmental Totals			
Total Expenditures	4,189,584.00	0.00	4,189,584.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	(4,080,863.00)	0.00	(4,080,863.00)
Section II Costs	(17,105.00)	0.00	(17,105.00)
Functional Cost	91,616.00	0.00	91,616.00
Allocation Step 1			
1st Allocation	91,616.00	0.00	91,616.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 11 UNEMPLOYMENT			
Total Allocated	91,616.00	0.00	91,616.00

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Schedule .4 - Detail Activity Allocations

For Department UNEMPLOYMENT COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	6,955	7.5915	6,955.00		6,955.00		6,955.00
GENERAL SERVICES	2,250	2.4559	2,250.00		2,250.00		2,250.00
TREASURER	744	0.8121	744.00		744.00		744.00
SECRETARY OF STATE	18,769	20.4866	18,769.00		18,769.00		18,769.00
REVENUE	62,898	68.6539	62,898.00		62,898.00		62,898.00
SubTotal	91,616	100.0000	91,616.00		91,616.00		91,616.00
TOTAL	91,616	100.0000	91,616.00		91,616.00		91,616.00

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2005 CAFR Work Papers

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Schedule .5 - Allocation Summary

For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total	ALLOCATIONS AT CSA
FACILITIES MANAGEMENT	6,955.00	6,955.00
GENERAL SERVICES	2,250.00	2,250.00
TREASURER	744.00	744.00
SECRETARY OF STATE	18,769.00	18,769.00
REVENUE	62,898.00	62,898.00
Direct Billed	0.00	0.00
Total	91,616.00	91,616.00

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STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

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

Auto Claim. Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2005.

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

Surety Bonds. Includes the cost of the state and public employee blanket bond coverage. This does not include the University of Missouri system employees, which are covered by the University of Missouri risk management unit. Costs are allocated based on the number of covered employees.

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

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Schedule .2 - Costs To Be Allocated

For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	287,563.00			287,563.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	287,563.00	0.00		287,563.00

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Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	5,943.00	0.00	5,943.00	0.00	0.00
Insurance/Bond Premium	281,620.00	0.00	0.00	218,770.00	58,563.00
Departmental Totals					
Total Expenditures	287,563.00	0.00	5,943.00	218,770.00	58,563.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	287,563.00	0.00	5,943.00	218,770.00	58,563.00
Allocation Step 1					
1st Allocation	287,563.00	0.00	5,943.00	218,770.00	58,563.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 12 INSURANCE					
Total Allocated	287,563.00	0.00	5,943.00	218,770.00	58,563.00

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

	SPECIFIC BONDS
Other Expense & Cost	
Claims Administration Fees	0.00
Insurance/Bond Premium	4,287.00
Departmental Totals	
Total Expenditures	4,287.00
Deductions	
Total Deductions	0.00
Functional Cost	4,287.00
Allocation Step 1	
1st Allocation	4,287.00
Allocation Step 2	
2nd Allocation	0.00
Total For 12 INSURANCE	
Total Allocated	4,287.00

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	291	0.0829	4.93		4.93		4.93
REVENUE	8,937	2.5473	151.38		151.38		151.38
JUDICIARY	740	0.2109	12.53		12.53		12.53
AUDITOR	292	0.0832	4.95		4.95		4.95
ATTORNEY GENERAL	332	0.0946	5.62		5.62		5.62
AGRICULTURE	528	0.1505	8.94		8.94		8.94
INSURANCE	662	0.1887	11.21		11.21		11.21
ECONOMIC DEVELOPMENT	8,273	2.3580	140.14		140.14		140.14
EDUCATION	19,126	5.4514	323.98		323.98		323.98
HIGHER EDUCATION	41,127	11.7223	696.65		696.65		696.65
HEALTH	3,814	1.0871	64.61		64.61		64.61
LABOR	2,810	0.8009	47.60		47.60		47.60
MENTAL HEALTH	34,870	9.9389	590.67		590.67		590.67
NATURAL RESOURCES	2,692	0.7673	45.60		45.60		45.60
PUBLIC SAFETY	104,244	29.7124	1,765.80		1,765.80		1,765.80
SOCIAL SERVICES	29,029	8.2740	491.73		491.73		491.73
CORRECTIONS	48,275	13.7596	817.74		817.74		817.74
ALL OTHER	44,803	12.7700	758.92		758.92		758.92
SubTotal	350,845	100.0000	5,943.00		5,943.00		5,943.00
TOTAL	350,845	100.0000	5,943.00		5,943.00		5,943.00

Allocation Basis: Vehicle Claims by Deparments for FY 2005

Allocation Source: FY 2005 CAFR work papers

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES	101,151	46.2362	101,151.00		101,151.00		101,151.00
PUBLIC SAFETY	112,474	51.4120	112,474.00		112,474.00		112,474.00
ALL OTHER	5,145	2.3518	5,145.00		5,145.00		5,145.00
SubTotal	218,770	100.0000	218,770.00		218,770.00		218,770.00
TOTAL	218,770	100.0000	218,770.00		218,770.00		218,770.00

Allocation Basis: Actual Aircraft Liability Premiums, FY 2005

Allocation Source: FY 2005 CAFR work papers

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	47	0.0673	39.40		39.40		39.40
INFORMATION SERVICES	166	0.2376	139.16		139.16		139.16
BUDGET AND PLANNING	30	0.0429	25.15		25.15		25.15
ACCOUNTING	52	0.0744	43.59		43.59		43.59
FACILITIES MANAGEMENT	221	0.3164	185.27		185.27		185.27
DESIGN AND CONSTRUCTION	85	0.1217	71.26		71.26		71.26
PERSONNEL	112	0.1603	93.89		93.89		93.89
PURCHASING	57	0.0816	47.78		47.78		47.78
GENERAL SERVICES	85	0.1217	71.26		71.26		71.26
TREASURER	50	0.0716	41.92		41.92		41.92
SECRETARY OF STATE	262	0.3750	219.64		219.64		219.64
SECURITY	40	0.0573	33.53		33.53		33.53
REVENUE	2,086	2.9860	1,748.70		1,748.70		1,748.70
LEGISLATURE	708	1.0135	593.52		593.52		593.52
JUDICIARY	4,023	5.7587	3,372.49		3,372.49		3,372.49
GOVERNOR	35	0.0501	29.34		29.34		29.34
LT. GOVERNOR	8	0.0115	6.71		6.71		6.71
AUDITOR	142	0.2033	119.04		119.04		119.04
ATTORNEY GENERAL	423	0.6055	354.60		354.60		354.60
AGRICULTURE	388	0.5554	325.26		325.26		325.26
INSURANCE	207	0.2963	173.53		173.53		173.53
CONSERVATION	2,047	2.9302	1,716.01		1,716.01		1,716.01
ECONOMIC DEVELOPMENT	1,379	1.9740	1,156.02		1,156.02		1,156.02
EDUCATION	2,261	3.2365	1,895.40		1,895.40		1,895.40
HIGHER EDUCATION	73	0.1045	61.20		61.20		61.20
HEALTH	2,048	2.9316	1,716.84		1,716.84		1,716.84
HIGHWAYS	7,024	10.0545	5,888.24		5,888.24		5,888.24
LABOR	1,051	1.5045	881.06		881.06		881.06
MENTAL HEALTH	9,571	13.7005	8,023.40		8,023.40		8,023.40
NATURAL RESOURCES	2,019	2.8901	1,692.53		1,692.53		1,692.53
PUBLIC SAFETY	4,887	6.9955	4,096.79		4,096.79		4,096.79
SOCIAL SERVICES	9,034	12.9318	7,573.23		7,573.23		7,573.23
CORRECTIONS	11,493	16.4516	9,634.58		9,634.58		9,634.58

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	7,745	11.0866	6,492.66		6,492.66		6,492.66
SubTotal	69,859	100.0000	58,563.00		58,563.00		58,563.00
TOTAL	69,859	100.0000	58,563.00		58,563.00		58,563.00

Allocation Basis: Total Number of Employees, FY 2005

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

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SPECIFIC BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INSURANCE	316	7.3711	316.00		316.00		316.00
PUBLIC SAFETY	2,740	63.9142	2,740.00		2,740.00		2,740.00
ALL OTHER	1,231	28.7147	1,231.00		1,231.00		1,231.00
SubTotal	4,287	100.0000	4,287.00		4,287.00		4,287.00
TOTAL	4,287	100.0000	4,287.00		4,287.00		4,287.00

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2004 CAFR Work Papers

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	39.40	0.00	0.00	39.40	0.00
INFORMATION SERVICES	139.16	0.00	0.00	139.16	0.00
BUDGET AND PLANNING	25.15	0.00	0.00	25.15	0.00
ACCOUNTING	43.59	0.00	0.00	43.59	0.00
FACILITIES MANAGEMENT	190.20	4.93	0.00	185.27	0.00
DESIGN AND CONSTRUCTION	71.26	0.00	0.00	71.26	0.00
PERSONNEL	93.89	0.00	0.00	93.89	0.00
PURCHASING	47.78	0.00	0.00	47.78	0.00
GENERAL SERVICES	101,222.26	0.00	101,151.00	71.26	0.00
TREASURER	41.92	0.00	0.00	41.92	0.00
SECRETARY OF STATE	219.64	0.00	0.00	219.64	0.00
SECURITY	33.53	0.00	0.00	33.53	0.00
REVENUE	1,900.08	151.38	0.00	1,748.70	0.00
LEGISLATURE	593.52	0.00	0.00	593.52	0.00
JUDICIARY	3,385.02	12.53	0.00	3,372.49	0.00
GOVERNOR	29.34	0.00	0.00	29.34	0.00
LT. GOVERNOR	6.71	0.00	0.00	6.71	0.00
AUDITOR	123.99	4.95	0.00	119.04	0.00
ATTORNEY GENERAL	360.22	5.62	0.00	354.60	0.00
AGRICULTURE	334.20	8.94	0.00	325.26	0.00
INSURANCE	500.74	11.21	0.00	173.53	316.00
CONSERVATION	1,716.01	0.00	0.00	1,716.01	0.00
ECONOMIC DEVELOPMENT	1,296.16	140.14	0.00	1,156.02	0.00
EDUCATION	2,219.38	323.98	0.00	1,895.40	0.00
HIGHER EDUCATION	757.85	696.65	0.00	61.20	0.00
HEALTH	1,781.45	64.61	0.00	1,716.84	0.00
HIGHWAYS	5,888.24	0.00	0.00	5,888.24	0.00
LABOR	928.66	47.60	0.00	881.06	0.00
MENTAL HEALTH	8,614.07	590.67	0.00	8,023.40	0.00
NATURAL RESOURCES	1,738.13	45.60	0.00	1,692.53	0.00
PUBLIC SAFETY	121,076.59	1,765.80	112,474.00	4,096.79	2,740.00
SOCIAL SERVICES	8,064.96	491.73	0.00	7,573.23	0.00
CORRECTIONS	10,452.32	817.74	0.00	9,634.58	0.00
ALL OTHER	13,627.58	758.92	5,145.00	6,492.66	1,231.00

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	287,563.00	5,943.00	218,770.00	58,563.00	4,287.00

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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.

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Schedule .2 - Costs To Be Allocated

For Department BOARD OF PUBLIC BUILDINGS I

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,597,144.00			13,597,144.00
EQUIPMENT USE	97,098.67		97,098.67	
ACCOUNTING		3,926.35	3,926.35	
PURCHASING		6,410.86	6,410.86	
TREASURER		144.88	144.88	
Total Allocated Additions:	97,098.67	10,482.09	107,580.76	107,580.76
Building Depreciation	(4,327,687.00)			
Equipment Depreciation	(78,643.00)			
Land Improvement Depreciation	(45,565.00)			
Other Income	(299,721.00)			
Admin. Interest	(2,680.00)			
Total Departmental Cost Adjustments:	(4,754,296.00)			(4,754,296.00)
Total To Be Allocated:	8,939,946.67	10,482.09		8,950,428.76

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Schedule .3 - Costs Allocated By Activity

For Department BOARD OF PUBLIC BUILDINGS I

	Total	General & Admin	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT
Wages & Benefits					
Salaries & Wages	3,017,912.00	0.00	444,243.00	250,105.00	578,241.00
Fringe Benefits	1,323,576.00	0.00	200,388.00	103,835.00	247,288.00
Other Expense & Cost					
Departmental Expenditures	9,255,656.00	0.00	1,254,566.00	728,958.00	2,086,383.00
Departmental Totals					
Total Expenditures	13,597,144.00	0.00	1,899,197.00	1,082,898.00	2,911,912.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Building Depreciation	(4,327,687.00)	0.00	(421,137.00)	(236,996.00)	(1,225,298.00)
Equipment Depreciation	(78,643.00)	0.00	(14,353.00)	(16,908.00)	(10,373.00)
Land Improvement Depreciation	(45,565.00)	0.00	(23,784.00)	0.00	0.00
Other Income	(299,721.00)	0.00	(80,985.00)	(28,414.00)	(12,837.00)
Admin. Interest	(2,680.00)	0.00	0.00	0.00	0.00
Functional Cost	8,842,848.00	0.00	1,358,938.00	800,580.00	1,663,404.00
Allocation Step 1					
Inbound- All Others	97,098.67	97,098.67	0.00	0.00	0.00
Reallocate Admin Costs		(97,098.67)	14,921.83	8,790.73	18,264.94
1st Allocation	8,939,946.67	0.00	1,373,859.83	809,370.73	1,681,668.94
Allocation Step 2					
Inbound- All Others	10,482.09	10,482.09	0.00	0.00	0.00
Reallocate Admin Costs		(10,482.09)	1,610.86	948.99	1,971.75
2nd Allocation	10,482.09	0.00	1,610.86	948.99	1,971.75
Total For 13 BOARD OF PUBLIC					
Total Allocated	8,950,428.76	0.00	1,375,470.69	810,319.72	1,683,640.69

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Schedule .3 - Costs Allocated By Activity

For Department BOARD OF PUBLIC BUILDINGS I

	TRUMAN	MIDTOWN
Wages & Benefits		
Salaries & Wages	1,283,477.00	461,846.00
Fringe Benefits	562,124.00	209,941.00
Other Expense & Cost		
Departmental Expenditures	4,725,570.00	460,179.00
Departmental Totals		
Total Expenditures	6,571,171.00	1,131,966.00
Deductions		
Total Deductions	0.00	0.00
Cost Adjustments		
Building Depreciation	(2,363,161.00)	(81,095.00)
Equipment Depreciation	(34,444.00)	(2,565.00)
Land Improvement Depreciation	(19,395.00)	(2,386.00)
Other Income	(163,739.00)	(13,746.00)
Admin. Interest	(2,680.00)	0.00
Functional Cost	3,987,752.00	1,032,174.00
Allocation Step 1		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	43,787.42	11,333.75
1st Allocation	4,031,539.42	1,043,507.75
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	4,726.98	1,223.51
2nd Allocation	4,726.98	1,223.51
Total For 13 BOARD OF PUBLIC		
Total Allocated	4,036,266.40	1,044,731.26

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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	1,495	1.1109	15,262.28		15,262.28	17.90	15,280.18
SECRETARY OF STATE	1,018	0.7565	10,392.65		10,392.65	12.19	10,404.84
REVENUE	18,453	13.7121	188,384.43		188,384.43	220.88	188,605.31
GOVERNOR	2,426	1.8027	24,766.74		24,766.74	29.04	24,795.78
AUDITOR	1,967	1.4616	20,080.86		20,080.86	23.54	20,104.40
ATTORNEY GENERAL	9,233	6.8609	94,258.57		94,258.57	110.52	94,369.09
INSURANCE	1,195	0.8880	12,199.61		12,199.61	14.30	12,213.91
ECONOMIC DEVELOPMENT	8,798	6.5376	89,817.71		89,817.71	105.31	89,923.02
EDUCATION	2,537	1.8852	25,899.92		25,899.92	30.37	25,930.29
HEALTH	101	0.0751	1,031.10		1,031.10	1.21	1,032.31
PUBLIC SAFETY	4,863	3.6136	49,645.77		49,645.77	58.21	49,703.98
SOCIAL SERVICES	82,489	61.2958	842,120.19		842,120.19	987.39	843,107.58
SubTotal	134,575	100.0000	1,373,859.83		1,373,859.83	1,610.86	1,375,470.69
TOTAL	134,575	100.0000	1,373,859.83		1,373,859.83	1,610.86	1,375,470.69

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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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	4,746	5.7141	46,248.08		46,248.08	54.23	46,302.31
SECRETARY OF STATE	1,430	1.7217	13,934.84		13,934.84	16.34	13,951.18
REVENUE	8,177	9.8449	79,681.97		79,681.97	93.43	79,775.40
GOVERNOR	498	0.5996	4,852.83		4,852.83	5.69	4,858.52
AUDITOR	1,406	1.6928	13,700.97		13,700.97	16.06	13,717.03
ATTORNEY GENERAL	4,564	5.4950	44,474.56		44,474.56	52.15	44,526.71
HEALTH	13,089	15.7589	127,547.66		127,547.66	149.55	127,697.21
MENTAL HEALTH	702	0.8452	6,840.74		6,840.74	8.02	6,848.76
PUBLIC SAFETY	3,422	4.1200	33,346.18		33,346.18	39.10	33,385.28
SOCIAL SERVICES	45,024	54.2078	438,742.90		438,742.90	514.42	439,257.32
SubTotal	83,058	100.0000	809,370.73		809,370.73	948.99	810,319.72
TOTAL	83,058	100.0000	809,370.73		809,370.73	948.99	810,319.72

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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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	1,456	1.0255	17,245.82		17,245.82	20.22	17,266.04
SECRETARY OF STATE	1,546	1.0889	18,311.84		18,311.84	21.47	18,333.31
REVENUE	1,134	0.7987	13,431.84		13,431.84	15.75	13,447.59
JUDICIARY	29,175	20.5491	345,567.88		345,567.88	405.18	345,973.06
GOVERNOR	2,879	2.0278	34,100.77		34,100.77	39.98	34,140.75
AUDITOR	2,973	2.0940	35,214.16		35,214.16	41.29	35,255.45
ATTORNEY GENERAL	11,839	8.3387	140,228.91		140,228.91	164.42	140,393.33
INSURANCE	1,316	0.9269	15,587.57		15,587.57	18.28	15,605.85
ECONOMIC DEVELOPMENT	3,561	2.5082	42,178.83		42,178.83	49.45	42,228.28
HEALTH	5,791	4.0788	68,592.42		68,592.42	80.42	68,672.84
LABOR	12,443	8.7641	147,383.08		147,383.08	172.81	147,555.89
PUBLIC SAFETY	2,916	2.0539	34,539.02		34,539.02	40.50	34,579.52
SOCIAL SERVICES	53,048	37.3638	628,335.38		628,335.38	736.72	629,072.10
CORRECTIONS	11,900	8.3816	140,951.42		140,951.42	165.26	141,116.68
SubTotal	141,977	100.0000	1,681,668.94		1,681,668.94	1,971.75	1,683,640.69
TOTAL	141,977	100.0000	1,681,668.94		1,681,668.94	1,971.75	1,683,640.69

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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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.	12,880	2.4493	98,745.34		98,745.34	115.78	98,861.12
INFORMATION SERVICES	47,790	9.0880	366,385.09		366,385.09	429.59	366,814.68
ACCOUNTING	15,352	2.9194	117,697.08		117,697.08	138.00	117,835.08
FACILITIES MANAGEMENT	10,533	2.0030	80,751.94		80,751.94	94.68	80,846.62
DESIGN AND CONSTRUCTION	20,106	3.8235	154,143.93		154,143.93	180.73	154,324.66
PERSONNEL	21,018	3.9969	161,135.83		161,135.83	188.93	161,324.76
PURCHASING	11,876	2.2584	91,048.12		91,048.12	106.75	91,154.87
GENERAL SERVICES	12,205	2.3210	93,570.42		93,570.42	109.71	93,680.13
TREASURER	18,106	3.4431	138,810.82		138,810.82	162.76	138,973.58
SECURITY	2,730	0.5192	20,929.74		20,929.74	24.54	20,954.28
REVENUE	203,420	38.6832	1,559,532.42		1,559,532.42	1,828.56	1,561,360.98
AUDITOR	14,510	2.7593	111,241.86		111,241.86	130.43	111,372.29
INSURANCE	42,467	8.0757	325,576.00		325,576.00	381.74	325,957.74
ECONOMIC DEVELOPMENT	62,536	11.8921	479,436.27		479,436.27	562.14	479,998.41
PUBLIC SAFETY	18,723	3.5605	143,541.07		143,541.07	168.30	143,709.37
ALL OTHER	11,608	2.2074	88,993.49		88,993.49	104.34	89,097.83
SubTotal	525,860	100.0000	4,031,539.42		4,031,539.42	4,726.98	4,036,266.40
TOTAL	525,860	100.0000	4,031,539.42		4,031,539.42	4,726.98	4,036,266.40

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .4 - Detail Activity Allocations

For Department BOARD OF PUBLIC BUILDINGS I

Activity - MIDTOWN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	96,364	100.0000	1,043,507.75		1,043,507.75	1,223.51	1,044,731.26
SubTotal	96,364	100.0000	1,043,507.75		1,043,507.75	1,223.51	1,044,731.26
TOTAL	96,364	100.0000	1,043,507.75		1,043,507.75	1,223.51	1,044,731.26

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .5 - Allocation Summary

For Department BOARD OF PUBLIC BUILDINGS I

Receiving Department	Total	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT	TRUMAN	MIDTOWN
COMM. OF ADMIN.	98,861.12	0.00	0.00	0.00	98,861.12	0.00
INFORMATION SERVICES	366,814.68	0.00	0.00	0.00	366,814.68	0.00
ACCOUNTING	117,835.08	0.00	0.00	0.00	117,835.08	0.00
FACILITIES MANAGEMENT	159,695.15	15,280.18	46,302.31	17,266.04	80,846.62	0.00
DESIGN AND CONSTRUCTION	154,324.66	0.00	0.00	0.00	154,324.66	0.00
PERSONNEL	161,324.76	0.00	0.00	0.00	161,324.76	0.00
PURCHASING	91,154.87	0.00	0.00	0.00	91,154.87	0.00
GENERAL SERVICES	93,680.13	0.00	0.00	0.00	93,680.13	0.00
TREASURER	138,973.58	0.00	0.00	0.00	138,973.58	0.00
SECRETARY OF STATE	42,689.33	10,404.84	13,951.18	18,333.31	0.00	0.00
SECURITY	20,954.28	0.00	0.00	0.00	20,954.28	0.00
REVENUE	1,843,189.28	188,605.31	79,775.40	13,447.59	1,561,360.98	0.00
JUDICIARY	345,973.06	0.00	0.00	345,973.06	0.00	0.00
GOVERNOR	63,795.05	24,795.78	4,858.52	34,140.75	0.00	0.00
AUDITOR	180,449.17	20,104.40	13,717.03	35,255.45	111,372.29	0.00
ATTORNEY GENERAL	279,289.13	94,369.09	44,526.71	140,393.33	0.00	0.00
INSURANCE	353,777.50	12,213.91	0.00	15,605.85	325,957.74	0.00
ECONOMIC DEVELOPMENT	612,149.71	89,923.02	0.00	42,228.28	479,998.41	0.00
EDUCATION	25,930.29	25,930.29	0.00	0.00	0.00	0.00
HEALTH	197,402.36	1,032.31	127,697.21	68,672.84	0.00	0.00
LABOR	147,555.89	0.00	0.00	147,555.89	0.00	0.00
MENTAL HEALTH	6,848.76	0.00	6,848.76	0.00	0.00	0.00
PUBLIC SAFETY	261,378.15	49,703.98	33,385.28	34,579.52	143,709.37	0.00
SOCIAL SERVICES	2,956,168.26	843,107.58	439,257.32	629,072.10	0.00	1,044,731.26
CORRECTIONS	141,116.68	0.00	0.00	141,116.68	0.00	0.00
ALL OTHER	89,097.83	0.00	0.00	0.00	89,097.83	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	8,950,428.76	1,375,470.69	810,319.72	1,683,640.69	4,036,266.40	1,044,731.26

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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.

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Schedule .2 - Costs To Be Allocated

For Department BOARD OF PUBLIC BUILDINGS II

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,838,784.00			2,838,784.00
EQUIPMENT USE	17,401.33		17,401.33	
ACCOUNTING		1,176.88	1,176.88	
PURCHASING		1,386.63	1,386.63	
TREASURER		43.02	43.02	
Total Allocated Additions:	17,401.33	2,606.53	20,007.86	20,007.86
Building Depreciation	(954,404.00)			
Equipment Depreciation	(11,015.00)			
Land Improvement Depreciation	(18,915.00)			
Other Income	(101,108.00)			
Admin. Interest	(2,003.00)			
Total Departmental Cost Adjustments:	(1,087,445.00)			(1,087,445.00)
Total To Be Allocated:	1,768,740.33	2,606.53		1,771,346.86

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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	559,198.00	0.00	137,820.00	370,588.00	50,790.00
Fringe Benefits	246,859.00	0.00	66,207.00	156,490.00	24,162.00
Other Expense & Cost					
Departmental Expenditures	2,032,727.00	0.00	296,609.00	1,286,337.00	449,781.00
Departmental Totals					
Total Expenditures	2,838,784.00	0.00	500,636.00	1,813,415.00	524,733.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Building Depreciation	(954,404.00)	0.00	(65,481.00)	(692,032.00)	(196,891.00)
Equipment Depreciation	(11,015.00)	0.00	(4,100.00)	(1,269.00)	(5,646.00)
Land Improvement Depreciation	(18,915.00)	0.00	0.00	(17,946.00)	(969.00)
Other Income	(101,108.00)	0.00	(31,547.00)	(49,234.00)	(20,327.00)
Admin. Interest	(2,003.00)	0.00	(202.00)	(1,801.00)	0.00
Functional Cost	1,751,339.00	0.00	399,306.00	1,051,133.00	300,900.00
Allocation Step 1					
Inbound- All Others	17,401.33	17,401.33	0.00	0.00	0.00
Reallocate Admin Costs		(17,401.33)	3,967.50	10,444.09	2,989.74
1st Allocation	1,768,740.33	0.00	403,273.50	1,061,577.09	303,889.74
Allocation Step 2					
Inbound- All Others	2,606.53	2,606.53	0.00	0.00	0.00
Reallocate Admin Costs		(2,606.53)	594.29	1,564.41	447.83
2nd Allocation	2,606.53	0.00	594.29	1,564.41	447.83
Total For 14 BOARD OF PUBLIC					
Total Allocated	1,771,346.86	0.00	403,867.79	1,063,141.50	304,337.57

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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	1,719	5.0817	20,493.31		20,493.31	30.20	20,523.51
REVENUE	2,515	7.4349	29,982.94		29,982.94	44.18	30,027.12
EDUCATION	3,231	9.5515	38,518.84		38,518.84	56.76	38,575.60
HIGHER EDUCATION	2,685	7.9374	32,009.62		32,009.62	47.17	32,056.79
LABOR	1,848	5.4631	22,031.20		22,031.20	32.47	22,063.67
MENTAL HEALTH	4,898	14.4796	58,392.22		58,392.22	86.05	58,478.27
PUBLIC SAFETY	1,698	5.0197	20,242.95		20,242.95	29.83	20,272.78
SOCIAL SERVICES	15,233	45.0321	181,602.42		181,602.42	267.63	181,870.05
SubTotal	33,827	100.0000	403,273.50		403,273.50	594.29	403,867.79
TOTAL	33,827	100.0000	403,273.50		403,273.50	594.29	403,867.79

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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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	1,656	1.2642	13,420.97		13,420.97	19.78	13,440.75
SECRETARY OF STATE	129,331	98.7358	1,048,156.12		1,048,156.12	1,544.63	1,049,700.75
SubTotal	130,987	100.0000	1,061,577.09		1,061,577.09	1,564.41	1,063,141.50
TOTAL	130,987	100.0000	1,061,577.09		1,061,577.09	1,564.41	1,063,141.50

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .4 - Detail Activity Allocations

For Department BOARD OF PUBLIC BUILDINGS II

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	16,785	31.3574	95,291.98		95,291.98	140.43	95,432.41
CORRECTIONS	36,743	68.6426	208,597.76		208,597.76	307.40	208,905.16
SubTotal	53,528	100.0000	303,889.74		303,889.74	447.83	304,337.57
TOTAL	53,528	100.0000	303,889.74		303,889.74	447.83	304,337.57

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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Schedule .5 - Allocation Summary

For Department BOARD OF PUBLIC BUILDINGS II

Receiving Department	Total	ST JOSEPH	KIRKPATRICK INFO.	MILL CREEK
FACILITIES MANAGEMENT	33,964.26	20,523.51	13,440.75	0.00
SECRETARY OF STATE	1,049,700.75	0.00	1,049,700.75	0.00
REVENUE	30,027.12	30,027.12	0.00	0.00
EDUCATION	38,575.60	38,575.60	0.00	0.00
HIGHER EDUCATION	32,056.79	32,056.79	0.00	0.00
HEALTH	95,432.41	0.00	0.00	95,432.41
LABOR	22,063.67	22,063.67	0.00	0.00
MENTAL HEALTH	58,478.27	58,478.27	0.00	0.00
PUBLIC SAFETY	20,272.78	20,272.78	0.00	0.00
SOCIAL SERVICES	181,870.05	181,870.05	0.00	0.00
CORRECTIONS	208,905.16	0.00	0.00	208,905.16
Direct Billed	0.00	0.00	0.00	0.00
Total	1,771,346.86	403,867.79	1,063,141.50	304,337.57

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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 OA division based on the number of workstations located there in FY 2005.

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.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department COMM. OF ADMIN.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,195,349.00			3,195,349.00
BUILDING USE I	49,526.69		49,526.69	
BUILDING USE II	2,211.81		2,211.81	
EQUIPMENT USE	8,672.30		8,672.30	
RETIREMENT/GROUP INSURANCE	485,641.88		485,641.88	
OASDHI	124,545.99		124,545.99	
INSURANCE	39.40		39.40	
BOARD OF PUBLIC BUILDINGS I	98,745.34	115.78	98,861.12	
COMM. OF ADMIN.		127,031.95	127,031.95	
INFORMATION SERVICES		520,834.74	520,834.74	
ACCOUNTING		2,847.81	2,847.81	
FACILITIES MANAGEMENT		32,868.16	32,868.16	
PERSONNEL		88,815.21	88,815.21	
PURCHASING		1,443.54	1,443.54	
GENERAL SERVICES		12,350.72	12,350.72	
TREASURER		104.17	104.17	
SECRETARY OF STATE		3,953.65	3,953.65	
SECURITY		7,554.41	7,554.41	
REVENUE		1,154.78	1,154.78	
Total Allocated Additions:	769,383.41	799,074.92	1,568,458.33	1,568,458.33
Capital Outlay	(91,178.00)			
GR Cost Reimbursement	(26,521.00)			
Total Departmental Cost Adjustments:	(117,699.00)			(117,699.00)
Total To Be Allocated:	3,847,033.41	799,074.92		4,646,108.33

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Schedule .3 - Costs Allocated By Activity

For Department COMM. OF ADMIN.

	Total	General & Admin	DEPARTMENTAL	OFFICE AUTOMATION	SECTION II
Wages & Benefits					
Salaries & Wages	2,421,102.00	0.00	1,455,305.00	365,098.00	443,109.00
Other Expense & Cost					
Departmental Expenditures	774,247.00	0.00	378,174.00	149,447.00	205,675.00
Departmental Totals					
Total Expenditures	3,195,349.00	0.00	1,833,479.00	514,545.00	648,784.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(91,178.00)	0.00	(9,104.00)	(78,729.00)	(2,359.00)
GR Cost Reimbursement	(26,521.00)	0.00	(15,942.00)	(3,999.00)	(4,854.00)
Functional Cost	3,077,650.00	0.00	1,808,433.00	431,817.00	641,571.00
Allocation Step 1					
Inbound- All Others	769,383.41	769,383.41	0.00	0.00	0.00
Reallocate Admin Costs		(769,383.41)	452,091.99	107,949.88	160,386.44
1st Allocation	3,847,033.41	0.00	2,260,524.99	539,766.88	801,957.44
Allocation Step 2					
Inbound- All Others	799,074.92	799,074.92	0.00	0.00	0.00
Reallocate Admin Costs		(799,074.92)	469,538.82	112,115.80	166,575.96
2nd Allocation	799,074.92	0.00	469,538.82	112,115.80	166,575.96
Total For 15 COMM. OF ADMIN.					
Total Allocated	4,646,108.33	0.00	2,730,063.81	651,882.68	968,533.40

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Schedule .3 - Costs Allocated By Activity

For Department COMM. OF ADMIN.

	GENERAL GOV'T
Wages & Benefits	
Salaries & Wages	157,590.00
Other Expense & Cost	
Departmental Expenditures	40,951.00
Departmental Totals	
Total Expenditures	198,541.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Capital Outlay	(986.00)
GR Cost Reimbursement	(1,726.00)
Functional Cost	195,829.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	48,955.10
1st Allocation	244,784.10
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	50,844.34
2nd Allocation	50,844.34
Total For 15 COMM. OF ADMIN.	
Total Allocated	295,628.44

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

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	47	5.0483	114,118.87		114,118.87		114,118.87
INFORMATION SERVICES	166	17.8303	403,058.16		403,058.16	88,171.32	491,229.48
BUDGET AND PLANNING	30	3.2223	72,841.85		72,841.85	15,934.57	88,776.42
ACCOUNTING	51	5.4780	123,831.13		123,831.13	27,088.78	150,919.91
FACILITIES MANAGEMENT	220	23.6305	534,173.45		534,173.45	116,853.55	651,027.00
DESIGN AND CONSTRUCTION	85	9.1300	206,385.21		206,385.21	45,147.97	251,533.18
PERSONNEL	112	12.0301	271,942.85		271,942.85	59,489.08	331,431.93
PURCHASING	57	6.1224	138,399.49		138,399.49	30,275.69	168,675.18
GENERAL SERVICES	85	9.1300	206,385.21		206,385.21	45,147.97	251,533.18
ALL OTHER	78	8.3781	189,388.77		189,388.77	41,429.89	230,818.66
SubTotal	931	100.0000	2,260,524.99		2,260,524.99	469,538.82	2,730,063.81
TOTAL	931	100.0000	2,260,524.99		2,260,524.99	469,538.82	2,730,063.81

Allocation Basis: Average Number of OA Employees, FY 2005

Allocation Source: HR Query "Number of OA Employees"

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

Activity - OFFICE AUTOMATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	20	2.3923	12,913.08		12,913.08		12,913.08
INFORMATION SERVICES	251	30.0239	162,059.20		162,059.20	34,486.60	196,545.80
BUDGET AND PLANNING	30	3.5885	19,369.63		19,369.63	4,121.90	23,491.53
ACCOUNTING	61	7.2967	39,384.91		39,384.91	8,381.21	47,766.12
FACILITIES MANAGEMENT	97	11.6029	62,628.45		62,628.45	13,327.49	75,955.94
DESIGN AND CONSTRUCTION	76	9.0909	49,069.72		49,069.72	10,442.16	59,511.88
PERSONNEL	85	10.1675	54,880.60		54,880.60	11,678.73	66,559.33
PURCHASING	59	7.0574	38,093.59		38,093.59	8,106.41	46,200.00
GENERAL SERVICES	72	8.6124	46,487.10		46,487.10	9,892.57	56,379.67
GOVERNOR	48	5.7416	30,991.40		30,991.40	6,595.05	37,586.45
LT. GOVERNOR	9	1.0766	5,810.89		5,810.89	1,236.57	7,047.46
ALL OTHER	28	3.3493	18,078.31		18,078.31	3,847.11	21,925.42
SubTotal	836	100.0000	539,766.88		539,766.88	112,115.80	651,882.68
TOTAL	836	100.0000	539,766.88		539,766.88	112,115.80	651,882.68

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

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MAXIMUS
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	801,957.44		801,957.44	166,575.96	968,533.40
SubTotal	100	100.0000	801,957.44		801,957.44	166,575.96	968,533.40
TOTAL	100	100.0000	801,957.44		801,957.44	166,575.96	968,533.40

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	244,784.10		244,784.10	50,844.34	295,628.44
SubTotal	100	100.0000	244,784.10		244,784.10	50,844.34	295,628.44
TOTAL	100	100.0000	244,784.10		244,784.10	50,844.34	295,628.44

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	DEPARTMENTAL	OFFICE AUTOMATION	SECTION II	GENERAL GOV'T
COMM. OF ADMIN.	127,031.95	114,118.87	12,913.08	0.00	0.00
INFORMATION SERVICES	687,775.28	491,229.48	196,545.80	0.00	0.00
BUDGET AND PLANNING	112,267.95	88,776.42	23,491.53	0.00	0.00
ACCOUNTING	198,686.03	150,919.91	47,766.12	0.00	0.00
FACILITIES MANAGEMENT	726,982.94	651,027.00	75,955.94	0.00	0.00
DESIGN AND CONSTRUCTION	311,045.06	251,533.18	59,511.88	0.00	0.00
PERSONNEL	397,991.26	331,431.93	66,559.33	0.00	0.00
PURCHASING	214,875.18	168,675.18	46,200.00	0.00	0.00
GENERAL SERVICES	307,912.85	251,533.18	56,379.67	0.00	0.00
GOVERNOR	37,586.45	0.00	37,586.45	0.00	0.00
LT. GOVERNOR	7,047.46	0.00	7,047.46	0.00	0.00
ALL OTHER	1,516,905.92	230,818.66	21,925.42	968,533.40	295,628.44
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	4,646,108.33	2,730,063.81	651,882.68	968,533.40	295,628.44

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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.

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department INFORMATION SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	56,556,857.00			56,556,857.00
BUILDING USE I	165,918.34		165,918.34	
BUILDING USE II	8,580.26		8,580.26	
EQUIPMENT USE	261,886.24		261,886.24	
RETIREMENT/GROUP INSURANCE	648,955.08		648,955.08	
OASDHI	141,593.00		141,593.00	
BUILDING RENTAL	43,609.99		43,609.99	
INSURANCE	139.16		139.16	
BOARD OF PUBLIC BUILDINGS I	366,385.09	429.59	366,814.68	
COMM. OF ADMIN.	565,117.36	122,657.92	687,775.28	
INFORMATION SERVICES		1,619,659.19	1,619,659.19	
BUDGET AND PLANNING		36,476.21	36,476.21	
ACCOUNTING		14,954.86	14,954.86	
FACILITIES MANAGEMENT		38,950.32	38,950.32	
PURCHASING		54,797.10	54,797.10	
GENERAL SERVICES		12,728.14	12,728.14	
TREASURER		544.44	544.44	
SECRETARY OF STATE		25,813.94	25,813.94	
SECURITY		50,765.61	50,765.61	
REVENUE		164.46	164.46	
Total Allocated Additions:	2,202,184.52	1,977,941.78	4,180,126.30	4,180,126.30
Capital Outlay - Departmental	(1,106,350.00)			
Captial Outlay - G & A	(413,645.00)			
GR Cost Reimbursement	(46,430.00)			
Total Departmental Cost Adjustments:	(1,566,425.00)			(1,566,425.00)
Total To Be Allocated:	57,192,616.52	1,977,941.78		59,170,558.30

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Schedule .3 - Costs Allocated By Activity

For Department INFORMATION SERVICES

	Total	General & Admin	SYSTEM DEVELOPMENT	SECTION II
Wages & Benefits				
Salaries & Wages	6,452,538.00	0.00	1,581,477.00	4,871,061.00
Other Expense & Cost				
Departmental Expenditures	46,399,170.00	0.00	436,615.00	45,962,555.00
General and Administrative	3,705,149.00	0.00	908,109.00	2,797,040.00
Departmental Totals				
Total Expenditures	56,556,857.00	0.00	2,926,201.00	53,630,656.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(1,106,350.00)	0.00	(58,396.00)	(1,047,954.00)
Captial Outlay - G & A	(413,645.00)	0.00	(101,382.00)	(312,263.00)
GR Cost Reimbursement	(46,430.00)	0.00	(11,380.00)	(35,050.00)
Functional Cost	54,990,432.00	0.00	2,755,043.00	52,235,389.00
Allocation Step 1				
Inbound- All Others	2,202,184.52	2,202,184.52	0.00	0.00
Reallocate Admin Costs		(2,202,184.52)	110,329.44	2,091,855.08
1st Allocation	57,192,616.52	0.00	2,865,372.44	54,327,244.08
Allocation Step 2				
Inbound- All Others	1,977,941.78	1,977,941.78	0.00	0.00
Reallocate Admin Costs		(1,977,941.78)	99,094.88	1,878,846.90
2nd Allocation	1,977,941.78	0.00	99,094.88	1,878,846.90
Total For 16 INFORMATION				
Total Allocated	59,170,558.30	0.00	2,964,467.32	56,206,090.98

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MAXIMUS
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.	10,999	18.1769	520,834.74		520,834.74		520,834.74
INFORMATION SERVICES	34,204	56.5252	1,619,659.19		1,619,659.19		1,619,659.19
BUDGET AND PLANNING	90	0.1487	4,261.75		4,261.75	582.61	4,844.36
ACCOUNTING	207	0.3421	9,802.07		9,802.07	1,339.99	11,142.06
FACILITIES MANAGEMENT	268	0.4429	12,690.59		12,690.59	1,734.87	14,425.46
DESIGN AND CONSTRUCTION	807	1.3336	38,213.81		38,213.81	5,224.04	43,437.85
PERSONNEL	10,885	17.9885	515,436.52		515,436.52	70,463.01	585,899.53
PURCHASING	1,175	1.9418	55,639.69		55,639.69	7,606.25	63,245.94
GENERAL SERVICES	1,876	3.1003	88,834.08		88,834.08	12,144.11	100,978.19
SubTotal	60,511	100.0000	2,865,372.44		2,865,372.44	99,094.88	2,964,467.32
TOTAL	60,511	100.0000	2,865,372.44		2,865,372.44	99,094.88	2,964,467.32

Allocation Basis: System Development Hours for FY 2005

Allocation Source: Systems and Programming Project Summary

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MAXIMUS
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	54,327,244.08		54,327,244.08	1,878,846.90	56,206,090.98
SubTotal	100	100.0000	54,327,244.08		54,327,244.08	1,878,846.90	56,206,090.98
TOTAL	100	100.0000	54,327,244.08		54,327,244.08	1,878,846.90	56,206,090.98

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SERVICES

Receiving Department	Total	SYSTEM DEVELOPMENT	SECTION II
COMM. OF ADMIN.	520,834.74	520,834.74	0.00
INFORMATION SERVICES	1,619,659.19	1,619,659.19	0.00
BUDGET AND PLANNING	4,844.36	4,844.36	0.00
ACCOUNTING	11,142.06	11,142.06	0.00
FACILITIES MANAGEMENT	14,425.46	14,425.46	0.00
DESIGN AND CONSTRUCTION	43,437.85	43,437.85	0.00
PERSONNEL	585,899.53	585,899.53	0.00
PURCHASING	63,245.94	63,245.94	0.00
GENERAL SERVICES	100,978.19	100,978.19	0.00
ALL OTHER	56,206,090.98	0.00	56,206,090.98
Direct Billed	0.00	0.00	0.00
Total	59,170,558.30	2,964,467.32	56,206,090.98

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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.

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Schedule .2 - Costs To Be Allocated

For Department BUDGET AND PLANNING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,475,429.00			1,475,429.00
BUILDING USE I	19,285.22		19,285.22	
EQUIPMENT USE	7,648.78		7,648.78	
RETIREMENT/GROUP INSURANCE	371,640.05		371,640.05	
OASDHI	114,340.03		114,340.03	
INSURANCE	25.15		25.15	
COMM. OF ADMIN.	92,211.48	20,056.47	112,267.95	
INFORMATION SERVICES	4,261.75	582.61	4,844.36	
BUDGET AND PLANNING		14,602.81	14,602.81	
ACCOUNTING		611.67	611.67	
FACILITIES MANAGEMENT		67,096.94	67,096.94	
PURCHASING		106.73	106.73	
GENERAL SERVICES		7,484.75	7,484.75	
TREASURER		23.03	23.03	
SECRETARY OF STATE		177.31	177.31	
SECURITY		8,460.94	8,460.94	
REVENUE		38.68	38.68	
Total Allocated Additions:	609,412.46	119,241.94	728,654.40	728,654.40
Capital Outlay	(28,474.00)			
GR Cost Reimbursement	(14,549.00)			
Total Departmental Cost Adjustments:	(43,023.00)			(43,023.00)
Total To Be Allocated:	2,041,818.46	119,241.94		2,161,060.40

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,358,989.00	0.00	849,368.00	509,621.00
Other Expense & Cost				
Departmental Expenditures	116,440.00	0.00	63,400.00	53,040.00
Departmental Totals				
Total Expenditures	1,475,429.00	0.00	912,768.00	562,661.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(28,474.00)	0.00	(17,796.00)	(10,678.00)
GR Cost Reimbursement	(14,549.00)	0.00	(9,093.00)	(5,456.00)
Functional Cost	1,432,406.00	0.00	885,879.00	546,527.00
Allocation Step 1				
Inbound- All Others	609,412.46	609,412.46	0.00	0.00
Reallocate Admin Costs		(609,412.46)	376,894.18	232,518.28
1st Allocation	2,041,818.46	0.00	1,262,773.18	779,045.28
Allocation Step 2				
Inbound- All Others	119,241.94	119,241.94	0.00	0.00
Reallocate Admin Costs		(119,241.94)	73,745.77	45,496.17
2nd Allocation	119,241.94	0.00	73,745.77	45,496.17
Total For 17 BUDGET AND				
Total Allocated	2,161,060.40	0.00	1,336,518.95	824,541.45

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Schedule .4 - Detail Activity Allocations

For Department BUDGET AND PLANNING

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION SERVICES	1,184	2.8886	36,476.21		36,476.21		36,476.21
BUDGET AND PLANNING	474	1.1564	14,602.81		14,602.81		14,602.81
ACCOUNTING	1,974	4.8159	60,814.22		60,814.22	3,701.26	64,515.48
FACILITIES MANAGEMENT	1,579	3.8523	48,645.22		48,645.22	2,960.63	51,605.85
PERSONNEL	474	1.1564	14,602.81		14,602.81	888.75	15,491.56
PURCHASING	474	1.1564	14,602.81		14,602.81	888.75	15,491.56
GENERAL SERVICES	790	1.9273	24,338.01		24,338.01	1,481.25	25,819.26
TREASURER	261	0.6368	8,040.78		8,040.78	489.38	8,530.16
SECRETARY OF STATE	183	0.4465	5,637.79		5,637.79	343.13	5,980.92
SECURITY	12	0.0293	369.69		369.69	22.50	392.19
REVENUE	1,974	4.8159	60,814.22		60,814.22	3,701.26	64,515.48
JUDICIARY	969	2.3640	29,852.58		29,852.58	1,816.88	31,669.46
GOVERNOR	1,207	2.9447	37,184.78		37,184.78	2,263.13	39,447.91
LT. GOVERNOR	81	0.1976	2,495.42		2,495.42	151.87	2,647.29
AUDITOR	359	0.8758	11,059.94		11,059.94	673.13	11,733.07
ATTORNEY GENERAL	121	0.2952	3,727.72		3,727.72	226.88	3,954.60
AGRICULTURE	1,153	2.8130	35,521.18		35,521.18	2,161.88	37,683.06
INSURANCE	378	0.9222	11,645.28		11,645.28	708.75	12,354.03
CONSERVATION	297	0.7246	9,149.87		9,149.87	556.88	9,706.75
ECONOMIC DEVELOPMENT	2,178	5.3136	67,098.98		67,098.98	4,083.76	71,182.74
EDUCATION	3,347	8.1656	103,113.07		103,113.07	6,275.64	109,388.71
HIGHER EDUCATION	1,769	4.3158	54,498.66		54,498.66	3,316.88	57,815.54
HEALTH	2,556	6.2358	78,744.25		78,744.25	4,792.51	83,536.76
HIGHWAYS	1,702	4.1523	52,434.56		52,434.56	3,191.26	55,625.82
LABOR	1,024	2.4982	31,546.99		31,546.99	1,920.00	33,466.99
MENTAL HEALTH	2,287	5.5795	70,457.01		70,457.01	4,288.13	74,745.14
NATURAL RESOURCES	1,513	3.6912	46,611.91		46,611.91	2,836.88	49,448.79
PUBLIC SAFETY	2,896	7.0653	89,218.84		89,218.84	5,430.01	94,648.85
SOCIAL SERVICES	5,000	12.1986	154,038.07		154,038.07	9,375.01	163,413.08
CORRECTIONS	1,827	4.4573	56,285.50		56,285.50	3,425.63	59,711.13
ALL OTHER	946	2.3079	29,144.00		29,144.00	1,773.75	30,917.75
SubTotal	40,989	100.0000	1,262,773.18		1,262,773.18	73,745.77	1,336,518.95
TOTAL	40,989	100.0000	1,262,773.18		1,262,773.18	73,745.77	1,336,518.95

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

Allocation Basis: Budget and Planning Hours by Department, FY 2005
Allocation Source: Budget and Planning Office

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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	779,045.28		779,045.28	45,496.17	824,541.45
SubTotal	100	100.0000	779,045.28		779,045.28	45,496.17	824,541.45
TOTAL	100	100.0000	779,045.28		779,045.28	45,496.17	824,541.45

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .5 - Allocation Summary

For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
INFORMATION SERVICES	36,476.21	36,476.21	0.00
BUDGET AND PLANNING	14,602.81	14,602.81	0.00
ACCOUNTING	64,515.48	64,515.48	0.00
FACILITIES MANAGEMENT	51,605.85	51,605.85	0.00
PERSONNEL	15,491.56	15,491.56	0.00
PURCHASING	15,491.56	15,491.56	0.00
GENERAL SERVICES	25,819.26	25,819.26	0.00
TREASURER	8,530.16	8,530.16	0.00
SECRETARY OF STATE	5,980.92	5,980.92	0.00
SECURITY	392.19	392.19	0.00
REVENUE	64,515.48	64,515.48	0.00
JUDICIARY	31,669.46	31,669.46	0.00
GOVERNOR	39,447.91	39,447.91	0.00
LT. GOVERNOR	2,647.29	2,647.29	0.00
AUDITOR	11,733.07	11,733.07	0.00
ATTORNEY GENERAL	3,954.60	3,954.60	0.00
AGRICULTURE	37,683.06	37,683.06	0.00
INSURANCE	12,354.03	12,354.03	0.00
CONSERVATION	9,706.75	9,706.75	0.00
ECONOMIC DEVELOPMENT	71,182.74	71,182.74	0.00
EDUCATION	109,388.71	109,388.71	0.00
HIGHER EDUCATION	57,815.54	57,815.54	0.00
HEALTH	83,536.76	83,536.76	0.00
HIGHWAYS	55,625.82	55,625.82	0.00
LABOR	33,466.99	33,466.99	0.00
MENTAL HEALTH	74,745.14	74,745.14	0.00
NATURAL RESOURCES	49,448.79	49,448.79	0.00
PUBLIC SAFETY	94,648.85	94,648.85	0.00
SOCIAL SERVICES	163,413.08	163,413.08	0.00
CORRECTIONS	59,711.13	59,711.13	0.00
ALL OTHER	855,459.20	30,917.75	824,541.45
Direct Billed	0.00	0.00	0.00

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Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Total	2,161,060.40	1,336,518.95	824,541.45

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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.

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Schedule .2 - Costs To Be Allocated

For Department ACCOUNTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,936,507.00			1,936,507.00
BUILDING USE I	53,299.40		53,299.40	
EQUIPMENT USE	11,067.56		11,067.56	
RETIREMENT/GROUP INSURANCE	584,006.14		584,006.14	
OASDHI	128,632.02		128,632.02	
WORKER'S COMPENSATION	13,877.61		13,877.61	
INSURANCE	43.59		43.59	
BOARD OF PUBLIC BUILDINGS I	117,697.08	138.00	117,835.08	
COMM. OF ADMIN.	163,216.04	35,469.99	198,686.03	
INFORMATION SERVICES	9,802.07	1,339.99	11,142.06	
BUDGET AND PLANNING	60,814.22	3,701.26	64,515.48	
ACCOUNTING		1,432.22	1,432.22	
PURCHASING		657.76	657.76	
GENERAL SERVICES		11,609.05	11,609.05	
TREASURER		53.31	53.31	
SECRETARY OF STATE		391,818.88	391,818.88	
SECURITY		16,015.35	16,015.35	
REVENUE		1,678.54	1,678.54	
Total Allocated Additions:	1,142,455.73	463,914.35	1,606,370.08	1,606,370.08
Capital Outlay	(6,373.00)			
GR Cost Reimbursement	(20,430.00)			
Total Departmental Cost Adjustments:	(26,803.00)			(26,803.00)
Total To Be Allocated:	3,052,159.73	463,914.35		3,516,074.08

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Schedule .3 - Costs Allocated By Activity
For Department ACCOUNTING

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,678,895.00	0.00	572,000.00	1,060,054.00	46,841.00
Other Expense & Cost					
Departmental Expenditures	257,612.00	0.00	87,768.00	162,657.00	7,187.00
Departmental Totals					
Total Expenditures	1,936,507.00	0.00	659,768.00	1,222,711.00	54,028.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(6,373.00)	0.00	(2,171.00)	(4,024.00)	(178.00)
GR Cost Reimbursement	(20,430.00)	0.00	(6,960.00)	(12,900.00)	(570.00)
Functional Cost	1,909,704.00	0.00	650,637.00	1,205,787.00	53,280.00
Allocation Step 1					
Inbound- All Others	1,142,455.73	1,142,455.73	0.00	0.00	0.00
Reallocate Admin Costs		(1,142,455.73)	389,234.67	721,346.55	31,874.51
1st Allocation	3,052,159.73	0.00	1,039,871.67	1,927,133.55	85,154.51
Allocation Step 2					
Inbound- All Others	463,914.35	463,914.35	0.00	0.00	0.00
Reallocate Admin Costs		(463,914.35)	158,055.62	292,915.52	12,943.21
2nd Allocation	463,914.35	0.00	158,055.62	292,915.52	12,943.21
Total For 18 ACCOUNTING					
Total Allocated	3,516,074.08	0.00	1,197,927.29	2,220,049.07	98,097.72

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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	2,468	0.1603	1,666.46		1,666.46		1,666.46
BOARD OF PUBLIC BUILDINGS II	446	0.0290	301.15		301.15		301.15
COMM. OF ADMIN.	1,121	0.0728	756.93		756.93		756.93
INFORMATION SERVICES	3,992	0.2592	2,695.50		2,695.50		2,695.50
BUDGET AND PLANNING	720	0.0468	486.16		486.16		486.16
ACCOUNTING	1,235	0.0802	833.90		833.90		833.90
FACILITIES MANAGEMENT	2,397	0.1556	1,618.52		1,618.52	247.61	1,866.13
DESIGN AND CONSTRUCTION	2,038	0.1323	1,376.11		1,376.11	210.53	1,586.64
PERSONNEL	2,687	0.1745	1,814.34		1,814.34	277.57	2,091.91
PURCHASING	1,360	0.0883	918.31		918.31	140.49	1,058.80
GENERAL SERVICES	2,029	0.1318	1,370.03		1,370.03	209.60	1,579.63
TREASURER	1,236	0.0803	834.58		834.58	127.68	962.26
SECRETARY OF STATE	6,376	0.4140	4,305.25		4,305.25	658.65	4,963.90
SECURITY	895	0.0581	604.33		604.33	92.45	696.78
REVENUE	51,451	3.3409	34,741.07		34,741.07	5,314.93	40,056.00
LEGISLATURE	17,490	1.1357	11,809.71		11,809.71	1,806.73	13,616.44
JUDICIARY	99,283	6.4468	67,038.51		67,038.51	10,256.01	77,294.52
GOVERNOR	913	0.0593	616.48		616.48	94.31	710.79
LT. GOVERNOR	201	0.0131	135.72		135.72	20.76	156.48
AUDITOR	3,479	0.2259	2,349.11		2,349.11	359.38	2,708.49
ATTORNEY GENERAL	10,305	0.6691	6,958.21		6,958.21	1,064.52	8,022.73
AGRICULTURE	11,685	0.7587	7,890.02		7,890.02	1,207.07	9,097.09
INSURANCE	5,018	0.3258	3,388.29		3,388.29	518.36	3,906.65
CONSERVATION	53,580	3.4791	36,178.63		36,178.63	5,534.86	41,713.49
ECONOMIC DEVELOPMENT	34,804	2.2600	23,500.58		23,500.58	3,595.28	27,095.86
EDUCATION	57,203	3.7144	38,624.98		38,624.98	5,909.12	44,534.10
HIGHER EDUCATION	1,801	0.1169	1,216.08		1,216.08	186.04	1,402.12
HEALTH	50,860	3.3025	34,342.01		34,342.01	5,253.88	39,595.89
HIGHWAYS	172,417	11.1957	116,420.52		116,420.52	17,810.82	134,231.34
LABOR	26,097	1.6946	17,621.38		17,621.38	2,695.84	20,317.22
MENTAL HEALTH	243,617	15.8189	164,496.63		164,496.63	25,165.84	189,662.47
NATURAL RESOURCES	51,065	3.3158	34,480.44		34,480.44	5,275.06	39,755.50
PUBLIC SAFETY	119,690	7.7719	80,817.85		80,817.85	12,364.07	93,181.92

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Schedule .4 - Detail Activity Allocations

For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	218,046	14.1585	147,230.43		147,230.43	22,524.33	169,754.76
CORRECTIONS	280,168	18.1924	189,176.86		189,176.86	28,941.59	218,118.45
ALL OTHER	1,861	0.1208	1,256.59		1,256.59	192.24	1,448.83
SubTotal	1,540,034	100.0000	1,039,871.67		1,039,871.67	158,055.62	1,197,927.29
TOTAL	1,540,034	100.0000	1,039,871.67		1,039,871.67	158,055.62	1,197,927.29

Allocation Basis: Number of Paychecks, FY 2005

Allocation Source: SAM II HR Access Query

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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	3,169	0.1173	2,259.89		2,259.89		2,259.89
BOARD OF PUBLIC BUILDINGS II	1,228	0.0454	875.73		875.73		875.73
COMM. OF ADMIN.	2,932	0.1085	2,090.88		2,090.88		2,090.88
INFORMATION SERVICES	17,191	0.6361	12,259.36		12,259.36		12,259.36
BUDGET AND PLANNING	176	0.0065	125.51		125.51		125.51
ACCOUNTING	839	0.0310	598.32		598.32		598.32
FACILITIES MANAGEMENT	5,372	0.1988	3,830.91		3,830.91	587.84	4,418.75
DESIGN AND CONSTRUCTION	3,110	0.1151	2,217.82		2,217.82	340.32	2,558.14
PERSONNEL	1,037	0.0384	739.52		739.52	113.48	853.00
PURCHASING	1,912	0.0708	1,363.50		1,363.50	209.22	1,572.72
GENERAL SERVICES	47,325	1.7512	33,748.75		33,748.75	5,178.59	38,927.34
TREASURER	26,534	0.9819	18,922.12		18,922.12	2,903.51	21,825.63
SECRETARY OF STATE	14,231	0.5266	10,148.52		10,148.52	1,557.24	11,705.76
SECURITY	457	0.0169	325.90		325.90	50.01	375.91
REVENUE	113,793	4.2109	81,148.88		81,148.88	12,451.92	93,600.80
LEGISLATURE	14,074	0.5208	10,036.55		10,036.55	1,540.06	11,576.61
JUDICIARY	45,920	1.6992	32,746.80		32,746.80	5,024.85	37,771.65
GOVERNOR	1,039	0.0384	740.94		740.94	113.69	854.63
LT. GOVERNOR	285	0.0105	203.24		203.24	31.19	234.43
AUDITOR	2,309	0.0854	1,646.62		1,646.62	252.67	1,899.29
ATTORNEY GENERAL	15,999	0.5920	11,409.32		11,409.32	1,750.71	13,160.03
AGRICULTURE	25,496	0.9435	18,181.89		18,181.89	2,789.93	20,971.82
INSURANCE	6,509	0.2409	4,641.75		4,641.75	712.25	5,354.00
CONSERVATION	115,829	4.2862	82,600.82		82,600.82	12,674.71	95,275.53
ECONOMIC DEVELOPMENT	70,255	2.5998	50,100.75		50,100.75	7,687.73	57,788.48
EDUCATION	513,125	18.9880	365,923.39		365,923.39	56,149.25	422,072.64
HIGHER EDUCATION	7,518	0.2782	5,361.29		5,361.29	822.66	6,183.95
HEALTH	195,981	7.2522	139,759.39		139,759.39	21,445.43	161,204.82
HIGHWAYS	522,791	19.3457	372,816.46		372,816.46	57,206.97	430,023.43
LABOR	59,931	2.2177	42,738.43		42,738.43	6,558.01	49,296.44
MENTAL HEALTH	130,145	4.8160	92,809.94		92,809.94	14,241.25	107,051.19
NATURAL RESOURCES	125,444	4.6420	89,457.52		89,457.52	13,726.84	103,184.36
PUBLIC SAFETY	109,706	4.0596	78,234.34		78,234.34	12,004.69	90,239.03

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Schedule .4 - Detail Activity Allocations

For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	289,144	10.6996	206,196.45		206,196.45	31,639.89	237,836.34
CORRECTIONS	208,309	7.7084	148,550.82		148,550.82	22,794.43	171,345.25
ALL OTHER	3,255	0.1205	2,321.23		2,321.23	356.18	2,677.41
SubTotal	2,702,370	100.0000	1,927,133.55		1,927,133.55	292,915.52	2,220,049.07
TOTAL	2,702,370	100.0000	1,927,133.55		1,927,133.55	292,915.52	2,220,049.07

Allocation Basis: Number of PV Documents by Agency

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

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	85,154.51		85,154.51	12,943.21	98,097.72
SubTotal	100	100.0000	85,154.51		85,154.51	12,943.21	98,097.72
TOTAL	100	100.0000	85,154.51		85,154.51	12,943.21	98,097.72

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	3,926.35	1,666.46	2,259.89	0.00
BOARD OF PUBLIC BUILDINGS II	1,176.88	301.15	875.73	0.00
COMM. OF ADMIN.	2,847.81	756.93	2,090.88	0.00
INFORMATION SERVICES	14,954.86	2,695.50	12,259.36	0.00
BUDGET AND PLANNING	611.67	486.16	125.51	0.00
ACCOUNTING	1,432.22	833.90	598.32	0.00
FACILITIES MANAGEMENT	6,284.88	1,866.13	4,418.75	0.00
DESIGN AND CONSTRUCTION	4,144.78	1,586.64	2,558.14	0.00
PERSONNEL	2,944.91	2,091.91	853.00	0.00
PURCHASING	2,631.52	1,058.80	1,572.72	0.00
GENERAL SERVICES	40,506.97	1,579.63	38,927.34	0.00
TREASURER	22,787.89	962.26	21,825.63	0.00
SECRETARY OF STATE	16,669.66	4,963.90	11,705.76	0.00
SECURITY	1,072.69	696.78	375.91	0.00
REVENUE	133,656.80	40,056.00	93,600.80	0.00
LEGISLATURE	25,193.05	13,616.44	11,576.61	0.00
JUDICIARY	115,066.17	77,294.52	37,771.65	0.00
GOVERNOR	1,565.42	710.79	854.63	0.00
LT. GOVERNOR	390.91	156.48	234.43	0.00
AUDITOR	4,607.78	2,708.49	1,899.29	0.00
ATTORNEY GENERAL	21,182.76	8,022.73	13,160.03	0.00
AGRICULTURE	30,068.91	9,097.09	20,971.82	0.00
INSURANCE	9,260.65	3,906.65	5,354.00	0.00
CONSERVATION	136,989.02	41,713.49	95,275.53	0.00
ECONOMIC DEVELOPMENT	84,884.34	27,095.86	57,788.48	0.00
EDUCATION	466,606.74	44,534.10	422,072.64	0.00
HIGHER EDUCATION	7,586.07	1,402.12	6,183.95	0.00
HEALTH	200,800.71	39,595.89	161,204.82	0.00
HIGHWAYS	564,254.77	134,231.34	430,023.43	0.00
LABOR	69,613.66	20,317.22	49,296.44	0.00
MENTAL HEALTH	296,713.66	189,662.47	107,051.19	0.00
NATURAL RESOURCES	142,939.86	39,755.50	103,184.36	0.00
PUBLIC SAFETY	183,420.95	93,181.92	90,239.03	0.00
SOCIAL SERVICES	407,591.10	169,754.76	237,836.34	0.00
CORRECTIONS	389,463.70	218,118.45	171,345.25	0.00
ALL OTHER	102,223.96	1,448.83	2,677.41	98,097.72

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MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00	0.00
Total	3,516,074.08	1,197,927.29	2,220,049.07	98,097.72

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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

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Schedule .2 - Costs To Be Allocated

For Department FACILITIES MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,458,626.00			8,458,626.00
BUILDING USE I	132,731.90		132,731.90	
BUILDING USE II	8,435.71		8,435.71	
BUILDING USE III	19,520.46		19,520.46	
BUILDING USE IV	1,802.88		1,802.88	
EQUIPMENT USE	90,013.34		90,013.34	
RETIREMENT/GROUP INSURANCE	820,992.93		820,992.93	
OASDHI	169,111.01		169,111.01	
BUILDING RENTAL	436,969.99		436,969.99	
WORKER'S COMPENSATION	128,682.38		128,682.38	
UNEMPLOYMENT COMPENSATION	6,955.00		6,955.00	
INSURANCE	190.20		190.20	
BOARD OF PUBLIC BUILDINGS I	159,508.12	187.03	159,695.15	
BOARD OF PUBLIC BUILDINGS II	33,914.28	49.98	33,964.26	
COMM. OF ADMIN.	596,801.90	130,181.04	726,982.94	
INFORMATION SERVICES	12,690.59	1,734.87	14,425.46	
BUDGET AND PLANNING	48,645.22	2,960.63	51,605.85	
ACCOUNTING	5,449.43	835.45	6,284.88	
FACILITIES MANAGEMENT		372,779.83	372,779.83	
PURCHASING		6,229.43	6,229.43	
GENERAL SERVICES		12,413.60	12,413.60	
TREASURER		199.68	199.68	
SECURITY		29,915.45	29,915.45	
REVENUE		22.19	22.19	
Total Allocated Additions:	2,672,415.34	557,509.18	3,229,924.52	3,229,924.52
Capital Outlay	(30,744.00)			
Total Departmental Cost Adjustments:	(30,744.00)			(30,744.00)
Total To Be Allocated:	11,100,297.34	557,509.18		11,657,806.52

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Schedule .3 - Costs Allocated By Activity

For Department FACILITIES MANAGEMENT

	Total	General & Admin	FACILITIES MANAGER	PENROSE FAMILY CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	3,269,282.00	0.00	2,262,274.00	45,406.00	961,602.00
Other Expense & Cost					
Departmental Expenditures	5,189,344.00	0.00	4,911,573.00	117,580.00	160,191.00
Departmental Totals					
Total Expenditures	8,458,626.00	0.00	7,173,847.00	162,986.00	1,121,793.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	(30,744.00)	0.00	(21,790.00)	(1,678.00)	(7,276.00)
Functional Cost	8,427,882.00	0.00	7,152,057.00	161,308.00	1,114,517.00
Allocation Step 1					
Inbound- All Others	2,672,415.34	2,672,415.34	0.00	0.00	0.00
Reallocate Admin Costs		(2,672,415.34)	2,267,859.76	51,150.03	353,405.55
1st Allocation	11,100,297.34	0.00	9,419,916.76	212,458.03	1,467,922.55
Allocation Step 2					
Inbound- All Others	557,509.18	557,509.18	0.00	0.00	0.00
Reallocate Admin Costs		(557,509.18)	473,112.32	10,670.73	73,726.13
2nd Allocation	557,509.18	0.00	473,112.32	10,670.73	73,726.13
Total For 19 FACILITIES					
Total Allocated	11,657,806.52	0.00	9,893,029.08	223,128.76	1,541,648.68

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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.	3,237	0.3489	32,868.16		32,868.16		32,868.16
INFORMATION SERVICES	3,836	0.4135	38,950.32		38,950.32		38,950.32
BUDGET AND PLANNING	6,608	0.7123	67,096.94		67,096.94		67,096.94
FACILITIES MANAGEMENT	36,713	3.9574	372,779.83		372,779.83		372,779.83
DESIGN AND CONSTRUCTION	2,618	0.2822	26,582.91		26,582.91	1,411.81	27,994.72
GENERAL SERVICES	12,139	1.3085	123,258.10		123,258.10	6,546.19	129,804.29
TREASURER	1,776	0.1914	18,033.30		18,033.30	957.74	18,991.04
SECRETARY OF STATE	1,586	0.1710	16,104.10		16,104.10	855.28	16,959.38
SECURITY	253	0.0273	2,568.91		2,568.91	136.44	2,705.35
REVENUE	494	0.0532	5,016.01		5,016.01	266.40	5,282.41
LEGISLATURE	172,493	18.5933	1,751,475.08		1,751,475.08	93,020.19	1,844,495.27
JUDICIARY	35,686	3.8467	362,351.70		362,351.70	19,244.36	381,596.06
GOVERNOR	25,080	2.7034	254,659.54		254,659.54	13,524.88	268,184.42
LT. GOVERNOR	2,643	0.2849	26,836.78		26,836.78	1,425.29	28,262.07
AUDITOR	1,790	0.1929	18,175.45		18,175.45	965.29	19,140.74
ATTORNEY GENERAL	67,088	7.2315	681,204.20		681,204.20	36,178.50	717,382.70
AGRICULTURE	65,331	7.0421	663,363.82		663,363.82	35,231.00	698,594.82
ECONOMIC DEVELOPMENT	26,974	2.9076	273,891.05		273,891.05	14,546.25	288,437.30
EDUCATION	92,628	9.9845	940,534.60		940,534.60	49,951.44	990,486.04
HEALTH	35,403	3.8162	359,478.15		359,478.15	19,091.75	378,569.90
LABOR	26,065	2.8096	264,661.13		264,661.13	14,056.05	278,717.18
MENTAL HEALTH	57,051	6.1496	579,289.65		579,289.65	30,765.86	610,055.51
NATURAL RESOURCES	101,435	10.9339	1,029,959.95		1,029,959.95	54,700.79	1,084,660.74
PUBLIC SAFETY	12,734	1.3726	129,299.66		129,299.66	6,867.06	136,166.72
SOCIAL SERVICES	133,216	14.3596	1,352,660.67		1,352,660.67	71,839.30	1,424,499.97
ALL OTHER	2,838	0.3059	28,816.75		28,816.75	1,530.45	30,347.20
SubTotal	927,715	100.0000	9,419,916.76		9,419,916.76	473,112.32	9,893,029.08
TOTAL	927,715	100.0000	9,419,916.76		9,419,916.76	473,112.32	9,893,029.08

Allocation Basis: Square Footage of Buildings Served

Allocation Source: Facilities Management Records

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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	212,458.03		212,458.03	10,670.73	223,128.76
SubTotal	151,451	100.0000	212,458.03		212,458.03	10,670.73	223,128.76
TOTAL	151,451	100.0000	212,458.03		212,458.03	10,670.73	223,128.76

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

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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	1,467,922.55		1,467,922.55	73,726.13	1,541,648.68
SubTotal	100	100.0000	1,467,922.55		1,467,922.55	73,726.13	1,541,648.68
TOTAL	100	100.0000	1,467,922.55		1,467,922.55	73,726.13	1,541,648.68

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .5 - Allocation Summary
For Department FACILITIES MANAGEMENT

Receiving Department	Total	FACILITIES MANAGER	PENROSE FAMILY	SECTION II
COMM. OF ADMIN.	32,868.16	32,868.16	0.00	0.00
INFORMATION SERVICES	38,950.32	38,950.32	0.00	0.00
BUDGET AND PLANNING	67,096.94	67,096.94	0.00	0.00
FACILITIES MANAGEMENT	372,779.83	372,779.83	0.00	0.00
DESIGN AND CONSTRUCTION	27,994.72	27,994.72	0.00	0.00
GENERAL SERVICES	129,804.29	129,804.29	0.00	0.00
TREASURER	18,991.04	18,991.04	0.00	0.00
SECRETARY OF STATE	16,959.38	16,959.38	0.00	0.00
SECURITY	2,705.35	2,705.35	0.00	0.00
REVENUE	5,282.41	5,282.41	0.00	0.00
LEGISLATURE	1,844,495.27	1,844,495.27	0.00	0.00
JUDICIARY	381,596.06	381,596.06	0.00	0.00
GOVERNOR	268,184.42	268,184.42	0.00	0.00
LT. GOVERNOR	28,262.07	28,262.07	0.00	0.00
AUDITOR	19,140.74	19,140.74	0.00	0.00
ATTORNEY GENERAL	717,382.70	717,382.70	0.00	0.00
AGRICULTURE	698,594.82	698,594.82	0.00	0.00
ECONOMIC DEVELOPMENT	288,437.30	288,437.30	0.00	0.00
EDUCATION	990,486.04	990,486.04	0.00	0.00
HEALTH	378,569.90	378,569.90	0.00	0.00
LABOR	278,717.18	278,717.18	0.00	0.00
MENTAL HEALTH	610,055.51	610,055.51	0.00	0.00
NATURAL RESOURCES	1,084,660.74	1,084,660.74	0.00	0.00
PUBLIC SAFETY	136,166.72	136,166.72	0.00	0.00
SOCIAL SERVICES	1,647,628.73	1,424,499.97	223,128.76	0.00
ALL OTHER	1,571,995.88	30,347.20	0.00	1,541,648.68
Direct Billed	0.00	0.00	0.00	0.00
Total	11,657,806.52	9,893,029.08	223,128.76	1,541,648.68

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SCHEDULE 20
CF 2005

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".

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Schedule .2 - Costs To Be Allocated

For Department DESIGN AND CONSTRUCTION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	81,372,299.00			81,372,299.00
BUILDING USE I	70,285.99		70,285.99	
BUILDING USE IV	1,741.12		1,741.12	
EQUIPMENT USE	26,115.98		26,115.98	
RETIREMENT/GROUP INSURANCE	402,963.01		402,963.01	
OASDHI	85,439.02		85,439.02	
WORKER'S COMPENSATION	39,053.08		39,053.08	
INSURANCE	71.26		71.26	
BOARD OF PUBLIC BUILDINGS I	154,143.93	180.73	154,324.66	
COMM. OF ADMIN.	255,454.93	55,590.13	311,045.06	
INFORMATION SERVICES	38,213.81	5,224.04	43,437.85	
ACCOUNTING	3,593.93	550.85	4,144.78	
FACILITIES MANAGEMENT	26,582.91	1,411.81	27,994.72	
PURCHASING		492.44	492.44	
GENERAL SERVICES		14,557.60	14,557.60	
TREASURER		132.31	132.31	
SECRETARY OF STATE		39,305.98	39,305.98	
SECURITY		15,713.16	15,713.16	
REVENUE		41.00	41.00	
Total Allocated Additions:	1,103,658.97	133,200.05	1,236,859.02	1,236,859.02
Capital Outlay	(72,984,945.00)			
GR Cost Reimbursement	(16,948.00)			
Total Departmental Cost Adjustments:	(73,001,893.00)			(73,001,893.00)
Total To Be Allocated:	9,474,064.97	133,200.05		9,607,265.02

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Schedule .3 - Costs Allocated By Activity

For Department DESIGN AND CONSTRUCTION

	Total	General & Admin	SECTION II	OTHER
Wages & Benefits				
Salaries & Wages	3,693,999.00	0.00	2,434,862.00	1,259,137.00
Other Expense & Cost				
Departmental Expenditures	77,678,300.00	0.00	942,927.00	76,735,373.00
Departmental Totals				
Total Expenditures	81,372,299.00	0.00	3,377,789.00	77,994,510.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(72,984,945.00)	0.00	(519,625.00)	(72,465,320.00)
GR Cost Reimbursement	(16,948.00)	0.00	(11,171.00)	(5,777.00)
Functional Cost	8,370,406.00	0.00	2,846,993.00	5,523,413.00
Allocation Step 1				
Inbound- All Others	1,103,658.97	1,103,658.97	0.00	0.00
Reallocate Admin Costs		(1,103,658.97)	375,383.11	728,275.86
1st Allocation	9,474,064.97	0.00	3,222,376.11	6,251,688.86
Allocation Step 2				
Inbound- All Others	133,200.05	133,200.05	0.00	0.00
Reallocate Admin Costs		(133,200.05)	45,304.80	87,895.25
2nd Allocation	133,200.05	0.00	45,304.80	87,895.25
Total For 20 DESIGN AND				
Total Allocated	9,607,265.02	0.00	3,267,680.91	6,339,584.11

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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	3,222,376.11		3,222,376.11	45,304.80	3,267,680.91
SubTotal	100	100.0000	3,222,376.11		3,222,376.11	45,304.80	3,267,680.91
TOTAL	100	100.0000	3,222,376.11		3,222,376.11	45,304.80	3,267,680.91

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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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	6,251,688.86		6,251,688.86	87,895.25	6,339,584.11
SubTotal	100	100.0000	6,251,688.86		6,251,688.86	87,895.25	6,339,584.11
TOTAL	100	100.0000	6,251,688.86		6,251,688.86	87,895.25	6,339,584.11

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .5 - Allocation Summary

For Department DESIGN AND CONSTRUCTION

Receiving Department	Total	SECTION II	OTHER
ALL OTHER	9,607,265.02	3,267,680.91	6,339,584.11
Direct Billed	0.00	0.00	0.00
Total	9,607,265.02	3,267,680.91	6,339,584.11

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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".

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Schedule .2 - Costs To Be Allocated

For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,818,130.00			2,818,130.00
BUILDING USE I	72,970.74		72,970.74	
EQUIPMENT USE	16,636.64		16,636.64	
RETIREMENT/GROUP INSURANCE	727,721.90		727,721.90	
OASDHI	182,511.97		182,511.97	
WORKER'S COMPENSATION	66.40		66.40	
INSURANCE	93.89		93.89	
BOARD OF PUBLIC BUILDINGS I	161,135.83	188.93	161,324.76	
COMM. OF ADMIN.	326,823.45	71,167.81	397,991.26	
INFORMATION SERVICES	515,436.52	70,463.01	585,899.53	
BUDGET AND PLANNING	14,602.81	888.75	15,491.56	
ACCOUNTING	2,553.86	391.05	2,944.91	
PURCHASING		71.42	71.42	
GENERAL SERVICES		27,419.22	27,419.22	
TREASURER		95.71	95.71	
SECRETARY OF STATE		6,719.41	6,719.41	
SECURITY		40,189.45	40,189.45	
REVENUE		69.37	69.37	
Total Allocated Additions:	2,020,554.01	217,664.13	2,238,218.14	2,238,218.14
Capital Outlay	(3,229.00)			
GR Cost Reimbursement	(29,418.00)			
Total Departmental Cost Adjustments:	(32,647.00)			(32,647.00)
Total To Be Allocated:	4,806,037.01	217,664.13		5,023,701.14

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Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
Wages & Benefits				
Salaries & Wages	2,458,574.00	0.00	2,414,233.00	44,341.00
Other Expense & Cost				
Departmental Expenditures	359,556.00	0.00	247,993.00	111,563.00
Departmental Totals				
Total Expenditures	2,818,130.00	0.00	2,662,226.00	155,904.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(3,229.00)	0.00	(3,229.00)	0.00
GR Cost Reimbursement	(29,418.00)	0.00	(28,888.00)	(530.00)
Functional Cost	2,785,483.00	0.00	2,630,109.00	155,374.00
Allocation Step 1				
Inbound- All Others	2,020,554.01	2,020,554.01	0.00	0.00
Reallocate Admin Costs		(2,020,554.01)	1,907,847.51	112,706.50
1st Allocation	4,806,037.01	0.00	4,537,956.51	268,080.50
Allocation Step 2				
Inbound- All Others	217,664.13	217,664.13	0.00	0.00
Reallocate Admin Costs		(217,664.13)	205,522.82	12,141.31
2nd Allocation	217,664.13	0.00	205,522.82	12,141.31
Total For 21 PERSONNEL				
Total Allocated	5,023,701.14	0.00	4,743,479.33	280,221.81

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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.	763	1.9572	88,815.21		88,815.21		88,815.21
SECURITY	10	0.0257	1,164.03		1,164.03	53.77	1,217.80
REVENUE	1,841	4.7223	214,297.24		214,297.24	9,899.21	224,196.45
AGRICULTURE	285	0.7311	33,174.73		33,174.73	1,532.47	34,707.20
INSURANCE	118	0.3027	13,735.53		13,735.53	634.50	14,370.03
ECONOMIC DEVELOPMENT	1,257	3.2243	146,318.10		146,318.10	6,758.99	153,077.09
HEALTH	1,888	4.8429	219,768.15		219,768.15	10,151.93	229,920.08
LABOR	937	2.4035	109,069.29		109,069.29	5,038.33	114,107.62
MENTAL HEALTH	8,350	21.4185	971,961.94		971,961.94	44,898.63	1,016,860.57
NATURAL RESOURCES	1,643	4.2144	191,249.50		191,249.50	8,834.55	200,084.05
PUBLIC SAFETY	2,230	5.7201	259,577.87		259,577.87	11,990.89	271,568.76
SOCIAL SERVICES	8,479	21.7494	986,977.90		986,977.90	45,592.28	1,032,570.18
CORRECTIONS	11,184	28.6879	1,301,847.02		1,301,847.02	60,137.27	1,361,984.29
SubTotal	38,985	100.0000	4,537,956.51		4,537,956.51	205,522.82	4,743,479.33
TOTAL	38,985	100.0000	4,537,956.51		4,537,956.51	205,522.82	4,743,479.33

Allocation Basis: Average Number of Merit & UCP Employees, FY 2005

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

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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	268,080.50		268,080.50	12,141.31	280,221.81
SubTotal	100	100.0000	268,080.50		268,080.50	12,141.31	280,221.81
TOTAL	100	100.0000	268,080.50		268,080.50	12,141.31	280,221.81

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL SERVICE	SECTION II
COMM. OF ADMIN.	88,815.21	88,815.21	0.00
SECURITY	1,217.80	1,217.80	0.00
REVENUE	224,196.45	224,196.45	0.00
AGRICULTURE	34,707.20	34,707.20	0.00
INSURANCE	14,370.03	14,370.03	0.00
ECONOMIC DEVELOPMENT	153,077.09	153,077.09	0.00
HEALTH	229,920.08	229,920.08	0.00
LABOR	114,107.62	114,107.62	0.00
MENTAL HEALTH	1,016,860.57	1,016,860.57	0.00
NATURAL RESOURCES	200,084.05	200,084.05	0.00
PUBLIC SAFETY	271,568.76	271,568.76	0.00
SOCIAL SERVICES	1,032,570.18	1,032,570.18	0.00
CORRECTIONS	1,361,984.29	1,361,984.29	0.00
ALL OTHER	280,221.81	0.00	280,221.81
Direct Billed	0.00	0.00	0.00
Total	5,023,701.14	4,743,479.33	280,221.81

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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 2005.

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

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Schedule .2 - Costs To Be Allocated

For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,248,539.00			4,248,539.00
BUILDING USE I	41,231.36		41,231.36	
EQUIPMENT USE	66,528.96		66,528.96	
RETIREMENT/GROUP INSURANCE	637,097.07		637,097.07	
OASDHI	142,925.00		142,925.00	
WORKER'S COMPENSATION	1,803.50		1,803.50	
INSURANCE	47.78		47.78	
BOARD OF PUBLIC BUILDINGS I	91,048.12	106.75	91,154.87	
COMM. OF ADMIN.	176,493.08	38,382.10	214,875.18	
INFORMATION SERVICES	55,639.69	7,606.25	63,245.94	
BUDGET AND PLANNING	14,602.81	888.75	15,491.56	
ACCOUNTING	2,281.81	349.71	2,631.52	
PURCHASING		849.32	849.32	
GENERAL SERVICES		12,118.32	12,118.32	
TREASURER		84.10	84.10	
SECRETARY OF STATE		6,010.25	6,010.25	
SECURITY		10,878.34	10,878.34	
REVENUE		41.64	41.64	
Total Allocated Additions:	1,229,699.18	77,315.53	1,307,014.71	1,307,014.71
Capital Outlay	(28,393.00)			
Refunds	(44,409.00)			
GR Cost Reimbursement	(15,987.00)			
Total Departmental Cost Adjustments:	(88,789.00)			(88,789.00)
Total To Be Allocated:	5,389,449.18	77,315.53		5,466,764.71

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Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,019,445.00	0.00	1,419,555.00	599,890.00
Other Expense & Cost				
Departmental Expenditures	2,229,094.00	0.00	166,968.00	2,062,126.00
Departmental Totals				
Total Expenditures	4,248,539.00	0.00	1,586,523.00	2,662,016.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(28,393.00)	0.00	(19,638.00)	(8,755.00)
Refunds	(44,409.00)	0.00	(40,000.00)	(4,409.00)
GR Cost Reimbursement	(15,987.00)	0.00	(11,237.00)	(4,750.00)
Functional Cost	4,159,750.00	0.00	1,515,648.00	2,644,102.00
Allocation Step 1				
Inbound- All Others	1,229,699.18	1,229,699.18	0.00	0.00
Reallocate Admin Costs		(1,229,699.18)	448,053.19	781,645.99
1st Allocation	5,389,449.18	0.00	1,963,701.19	3,425,747.99
Allocation Step 2				
Inbound- All Others	77,315.53	77,315.53	0.00	0.00
Reallocate Admin Costs		(77,315.53)	28,170.69	49,144.84
2nd Allocation	77,315.53	0.00	28,170.69	49,144.84
Total For 22 PURCHASING				
Total Allocated	5,466,764.71	0.00	1,991,871.88	3,474,892.83

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	2,142,295	0.3265	6,410.86		6,410.86		6,410.86
BOARD OF PUBLIC BUILDINGS II	463,368	0.0706	1,386.63		1,386.63		1,386.63
COMM. OF ADMIN.	482,379	0.0735	1,443.54		1,443.54		1,443.54
INFORMATION SERVICES	18,311,376	2.7905	54,797.10		54,797.10		54,797.10
BUDGET AND PLANNING	35,662	0.0054	106.73		106.73		106.73
ACCOUNTING	219,799	0.0335	657.76		657.76		657.76
FACILITIES MANAGEMENT	2,081,672	0.3172	6,229.43		6,229.43		6,229.43
DESIGN AND CONSTRUCTION	164,557	0.0251	492.44		492.44		492.44
PERSONNEL	23,868	0.0036	71.42		71.42		71.42
PURCHASING	283,814	0.0433	849.32		849.32		849.32
GENERAL SERVICES	4,144,568	0.6316	12,402.70		12,402.70	184.74	12,587.44
TREASURER	628,396	0.0958	1,880.48		1,880.48	28.01	1,908.49
SECRETARY OF STATE	8,068,482	1.2296	24,145.06		24,145.06	359.65	24,504.71
SECURITY	201,938	0.0308	604.31		604.31	9.00	613.31
REVENUE	29,184,128	4.4474	87,334.00		87,334.00	1,300.86	88,634.86
GOVERNOR	9,790	0.0015	29.30		29.30	0.44	29.74
LT. GOVERNOR	14,137	0.0022	42.30		42.30	0.63	42.93
AUDITOR	243,837	0.0372	729.69		729.69	10.87	740.56
ATTORNEY GENERAL	978,281	0.1491	2,927.53		2,927.53	43.61	2,971.14
AGRICULTURE	1,397,774	0.2130	4,182.86		4,182.86	62.30	4,245.16
INSURANCE	1,379,462	0.2102	4,128.05		4,128.05	61.49	4,189.54
CONSERVATION	14,388,937	2.1928	43,059.14		43,059.14	641.38	43,700.52
ECONOMIC DEVELOPMENT	25,009,986	3.8113	74,842.80		74,842.80	1,114.80	75,957.60
EDUCATION	100,332,749	15.2899	300,247.44		300,247.44	4,472.25	304,719.69
HIGHER EDUCATION	7,636,785	1.1638	22,853.20		22,853.20	340.40	23,193.60
HEALTH	64,586,969	9.8425	193,277.58		193,277.58	2,878.91	196,156.49
LABOR	3,373,760	0.5141	10,096.04		10,096.04	150.38	10,246.42
MENTAL HEALTH	61,264,710	9.3362	183,335.68		183,335.68	2,730.83	186,066.51
NATURAL RESOURCES	10,922,825	1.6645	32,686.73		32,686.73	486.88	33,173.61
PUBLIC SAFETY	47,878,483	7.2963	143,277.16		143,277.16	2,134.15	145,411.31
SOCIAL SERVICES	104,560,639	15.9342	312,899.47		312,899.47	4,660.71	317,560.18
CORRECTIONS	145,788,478	22.2168	436,274.44		436,274.44	6,498.40	442,772.84
SubTotal	656,203,904	100.0000	1,963,701.19		1,963,701.19	28,170.69	1,991,871.88

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	656,203,904	100.0000	1,963,701.19		1,963,701.19	28,170.69	1,991,871.88

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsof Access Query from SAM II Data Warehouse

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,425,747.99		3,425,747.99	49,144.84	3,474,892.83
SubTotal	100	100.0000	3,425,747.99		3,425,747.99	49,144.84	3,474,892.83
TOTAL	100	100.0000	3,425,747.99		3,425,747.99	49,144.84	3,474,892.83

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
BOARD OF PUBLIC BUILDINGS I	6,410.86	6,410.86	0.00
BOARD OF PUBLIC BUILDINGS II	1,386.63	1,386.63	0.00
COMM. OF ADMIN.	1,443.54	1,443.54	0.00
INFORMATION SERVICES	54,797.10	54,797.10	0.00
BUDGET AND PLANNING	106.73	106.73	0.00
ACCOUNTING	657.76	657.76	0.00
FACILITIES MANAGEMENT	6,229.43	6,229.43	0.00
DESIGN AND CONSTRUCTION	492.44	492.44	0.00
PERSONNEL	71.42	71.42	0.00
PURCHASING	849.32	849.32	0.00
GENERAL SERVICES	12,587.44	12,587.44	0.00
TREASURER	1,908.49	1,908.49	0.00
SECRETARY OF STATE	24,504.71	24,504.71	0.00
SECURITY	613.31	613.31	0.00
REVENUE	88,634.86	88,634.86	0.00
GOVERNOR	29.74	29.74	0.00
LT. GOVERNOR	42.93	42.93	0.00
AUDITOR	740.56	740.56	0.00
ATTORNEY GENERAL	2,971.14	2,971.14	0.00
AGRICULTURE	4,245.16	4,245.16	0.00
INSURANCE	4,189.54	4,189.54	0.00
CONSERVATION	43,700.52	43,700.52	0.00
ECONOMIC DEVELOPMENT	75,957.60	75,957.60	0.00
EDUCATION	304,719.69	304,719.69	0.00
HIGHER EDUCATION	23,193.60	23,193.60	0.00
HEALTH	196,156.49	196,156.49	0.00
LABOR	10,246.42	10,246.42	0.00
MENTAL HEALTH	186,066.51	186,066.51	0.00
NATURAL RESOURCES	33,173.61	33,173.61	0.00
PUBLIC SAFETY	145,411.31	145,411.31	0.00
SOCIAL SERVICES	317,560.18	317,560.18	0.00
CORRECTIONS	442,772.84	442,772.84	0.00
ALL OTHER	3,474,892.83	0.00	3,474,892.83

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Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Direct Billed	0.00	0.00	0.00
Total	5,466,764.71	1,991,871.88	3,474,892.83

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STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

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

Risk Management. Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State agency and public university employees. This does not include the University of Missouri system employees which are covered by the University of Missouri risk management unit.

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

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".

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Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	31,343,060.00			31,343,060.00
BUILDING USE I	42,373.58		42,373.58	
BUILDING USE II	1,770.56		1,770.56	
EQUIPMENT USE	216,430.20		216,430.20	
RETIREMENT/GROUP INSURANCE	352,916.03		352,916.03	
OASDHI	74,688.00		74,688.00	
BUILDING RENTAL	101,659.01		101,659.01	
WORKER'S COMPENSATION	4,685.03		4,685.03	
UNEMPLOYMENT COMPENSATION	2,250.00		2,250.00	
INSURANCE	101,222.26		101,222.26	
BOARD OF PUBLIC BUILDINGS I	93,570.42	109.71	93,680.13	
COMM. OF ADMIN.	252,872.31	55,040.54	307,912.85	
INFORMATION SERVICES	88,834.08	12,144.11	100,978.19	
BUDGET AND PLANNING	24,338.01	1,481.25	25,819.26	
ACCOUNTING	35,118.78	5,388.19	40,506.97	
FACILITIES MANAGEMENT	123,258.10	6,546.19	129,804.29	
PURCHASING	12,402.70	184.74	12,587.44	
GENERAL SERVICES		38,811.38	38,811.38	
TREASURER		1,268.48	1,268.48	
SECRETARY OF STATE		38,401.80	38,401.80	
SECURITY		10,576.18	10,576.18	
REVENUE		597.40	597.40	
Total Allocated Additions:	1,528,389.07	170,549.97	1,698,939.04	1,698,939.04
Capital Outlay - Departmental	(62,554.00)			
Capital Outlay - G & A	(5,465.00)			
Unallowable Risk Management	(22,862,853.00)			
GR Cost Reimbursement	(13,977.00)			
Total Departmental Cost Adjustments:	(22,944,849.00)			(22,944,849.00)
Total To Be Allocated:	9,926,600.07	170,549.97		10,097,150.04

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

	Total	General & Admin	RISK MANAGEMENT	MAIL SERVICES	SECTION II
Wages & Benefits					
Salaries & Wages	2,623,833.00	0.00	527,747.00	162,684.00	1,640,211.00
Other Expense & Cost					
Departmental Expenditures	28,471,984.00	0.00	22,935,785.00	15,499.00	5,114,306.00
General and Administrative	247,243.00	0.00	49,729.00	15,330.00	154,557.00
Departmental Totals					
Total Expenditures	31,343,060.00	0.00	23,513,261.00	193,513.00	6,909,074.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay - Departmental	(62,554.00)	0.00	(7,459.00)	0.00	(39,901.00)
Capital Outlay - G & A	(5,465.00)	0.00	(1,099.00)	(339.00)	(3,416.00)
Unallowable Risk Management	(22,862,853.00)	0.00	(22,862,853.00)	0.00	0.00
GR Cost Reimbursement	(13,977.00)	0.00	(2,810.00)	(867.00)	(8,737.00)
Functional Cost	8,398,211.00	0.00	639,040.00	192,307.00	6,857,020.00
Allocation Step 1					
Inbound- All Others	1,528,389.07	1,528,389.07	0.00	0.00	0.00
Reallocate Admin Costs		(1,528,389.07)	116,298.18	34,998.58	1,247,908.28
1st Allocation	9,926,600.07	0.00	755,338.18	227,305.58	8,104,928.28
Allocation Step 2					
Inbound- All Others	170,549.97	170,549.97	0.00	0.00	0.00
Reallocate Admin Costs		(170,549.97)	12,977.49	3,905.42	139,251.66
2nd Allocation	170,549.97	0.00	12,977.49	3,905.42	139,251.66
Total For 23 GENERAL SERVICES					
Total Allocated	10,097,150.04	0.00	768,315.67	231,211.00	8,244,179.94

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

	OTHER
Wages & Benefits	
Salaries & Wages	293,191.00
Other Expense & Cost	
Departmental Expenditures	406,394.00
General and Administrative	27,627.00
Departmental Totals	
Total Expenditures	727,212.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Capital Outlay - Departmental	(15,194.00)
Capital Outlay - G & A	(611.00)
Unallowable Risk Management	0.00
GR Cost Reimbursement	(1,563.00)
Functional Cost	709,844.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	129,184.03
1st Allocation	839,028.03
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	14,415.40
2nd Allocation	14,415.40
Total For 23 GENERAL SERVICES	
Total Allocated	853,443.43

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Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - RISK MANAGEMEN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	47	0.0673	508.18		508.18		508.18
INFORMATION SERVICES	166	0.2376	1,794.84		1,794.84		1,794.84
BUDGET AND PLANNING	30	0.0429	324.37		324.37		324.37
ACCOUNTING	52	0.0744	562.24		562.24		562.24
FACILITIES MANAGEMENT	221	0.3164	2,389.53		2,389.53		2,389.53
DESIGN AND CONSTRUCTION	85	0.1217	919.05		919.05		919.05
PERSONNEL	112	0.1603	1,210.98		1,210.98		1,210.98
PURCHASING	57	0.0816	616.30		616.30		616.30
GENERAL SERVICES	85	0.1217	919.05		919.05		919.05
TREASURER	50	0.0716	540.62		540.62	9.40	550.02
SECRETARY OF STATE	262	0.3750	2,832.83		2,832.83	49.27	2,882.10
SECURITY	40	0.0573	432.49		432.49	7.52	440.01
REVENUE	2,086	2.9860	22,554.51		22,554.51	392.31	22,946.82
LEGISLATURE	708	1.0135	7,655.13		7,655.13	133.15	7,788.28
JUDICIARY	4,023	5.7587	43,497.98		43,497.98	756.60	44,254.58
GOVERNOR	35	0.0501	378.43		378.43	6.58	385.01
LT. GOVERNOR	8	0.0115	86.50		86.50	1.50	88.00
AUDITOR	142	0.2033	1,535.35		1,535.35	26.71	1,562.06
ATTORNEY GENERAL	423	0.6055	4,573.61		4,573.61	79.55	4,653.16
AGRICULTURE	388	0.5554	4,195.18		4,195.18	72.97	4,268.15
INSURANCE	207	0.2963	2,238.15		2,238.15	38.93	2,277.08
CONSERVATION	2,047	2.9302	22,132.83		22,132.83	384.98	22,517.81
ECONOMIC DEVELOPMENT	1,379	1.9740	14,910.19		14,910.19	259.35	15,169.54
EDUCATION	2,261	3.2365	24,446.66		24,446.66	425.22	24,871.88
HIGHER EDUCATION	73	0.1045	789.30		789.30	13.73	803.03
HEALTH	2,048	2.9316	22,143.64		22,143.64	385.16	22,528.80
HIGHWAYS	7,024	10.0545	75,945.76		75,945.76	1,320.99	77,266.75
LABOR	1,051	1.5045	11,363.75		11,363.75	197.66	11,561.41
MENTAL HEALTH	9,571	13.7005	103,484.76		103,484.76	1,800.01	105,284.77
NATURAL RESOURCES	2,019	2.8901	21,830.08		21,830.08	379.71	22,209.79
PUBLIC SAFETY	4,887	6.9955	52,839.83		52,839.83	919.09	53,758.92
SOCIAL SERVICES	9,034	12.9318	97,678.54		97,678.54	1,699.01	99,377.55
CORRECTIONS	11,493	16.4516	124,266.07		124,266.07	2,161.50	126,427.57

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	7,745	11.0866	83,741.45		83,741.45	1,456.59	85,198.04
SubTotal	69,859	100.0000	755,338.18		755,338.18	12,977.49	768,315.67
TOTAL	69,859	100.0000	755,338.18		755,338.18	12,977.49	768,315.67

Allocation Basis: Total Number of Employees, FY 2005

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

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

Activity - MAIL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	10,016	5.2100	11,842.54		11,842.54		11,842.54
INFORMATION SERVICES	9,247	4.8100	10,933.30		10,933.30		10,933.30
BUDGET AND PLANNING	6,056	3.1501	7,160.38		7,160.38		7,160.38
ACCOUNTING	9,343	4.8599	11,046.81		11,046.81		11,046.81
FACILITIES MANAGEMENT	8,478	4.4100	10,024.07		10,024.07		10,024.07
DESIGN AND CONSTRUCTION	11,535	6.0001	13,638.55		13,638.55		13,638.55
PERSONNEL	22,166	11.5300	26,208.24		26,208.24		26,208.24
PURCHASING	9,728	5.0602	11,502.02		11,502.02		11,502.02
GENERAL SERVICES	32,048	16.6701	37,892.33		37,892.33		37,892.33
REVENUE	7,440	3.8700	8,796.77		8,796.77	394.63	9,191.40
LEGISLATURE	11,919	6.1998	14,092.58		14,092.58	632.20	14,724.78
JUDICIARY	1,480	0.7698	1,749.90		1,749.90	78.50	1,828.40
LT. GOVERNOR	3,268	1.6999	3,863.96		3,863.96	173.34	4,037.30
AUDITOR	5,941	3.0903	7,024.41		7,024.41	315.12	7,339.53
AGRICULTURE	1,480	0.7698	1,749.90		1,749.90	78.50	1,828.40
INSURANCE	5,940	3.0898	7,023.23		7,023.23	315.06	7,338.29
ECONOMIC DEVELOPMENT	5,940	3.0898	7,023.23		7,023.23	315.06	7,338.29
HIGHER EDUCATION	1,480	0.7698	1,749.90		1,749.90	78.50	1,828.40
MENTAL HEALTH	212	0.1103	250.66		250.66	11.24	261.90
PUBLIC SAFETY	6,729	3.5002	7,956.12		7,956.12	356.91	8,313.03
ALL OTHER	21,801	11.3401	25,776.68		25,776.68	1,156.36	26,933.04
SubTotal	192,247	100.0000	227,305.58		227,305.58	3,905.42	231,211.00
TOTAL	192,247	100.0000	227,305.58		227,305.58	3,905.42	231,211.00

Allocation Basis: Actual Postage and Handling and Mail Stops

Allocation Source: Office of Administration Mail Room

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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	8,104,928.28		8,104,928.28	139,251.66	8,244,179.94
SubTotal	100	100.0000	8,104,928.28		8,104,928.28	139,251.66	8,244,179.94
TOTAL	100	100.0000	8,104,928.28		8,104,928.28	139,251.66	8,244,179.94

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	839,028.03		839,028.03	14,415.40	853,443.43
SubTotal	100	100.0000	839,028.03		839,028.03	14,415.40	853,443.43
TOTAL	100	100.0000	839,028.03		839,028.03	14,415.40	853,443.43

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
COMM. OF ADMIN.	12,350.72	508.18	11,842.54	0.00	0.00
INFORMATION SERVICES	12,728.14	1,794.84	10,933.30	0.00	0.00
BUDGET AND PLANNING	7,484.75	324.37	7,160.38	0.00	0.00
ACCOUNTING	11,609.05	562.24	11,046.81	0.00	0.00
FACILITIES MANAGEMENT	12,413.60	2,389.53	10,024.07	0.00	0.00
DESIGN AND CONSTRUCTION	14,557.60	919.05	13,638.55	0.00	0.00
PERSONNEL	27,419.22	1,210.98	26,208.24	0.00	0.00
PURCHASING	12,118.32	616.30	11,502.02	0.00	0.00
GENERAL SERVICES	38,811.38	919.05	37,892.33	0.00	0.00
TREASURER	550.02	550.02	0.00	0.00	0.00
SECRETARY OF STATE	2,882.10	2,882.10	0.00	0.00	0.00
SECURITY	440.01	440.01	0.00	0.00	0.00
REVENUE	32,138.22	22,946.82	9,191.40	0.00	0.00
LEGISLATURE	22,513.06	7,788.28	14,724.78	0.00	0.00
JUDICIARY	46,082.98	44,254.58	1,828.40	0.00	0.00
GOVERNOR	385.01	385.01	0.00	0.00	0.00
LT. GOVERNOR	4,125.30	88.00	4,037.30	0.00	0.00
AUDITOR	8,901.59	1,562.06	7,339.53	0.00	0.00
ATTORNEY GENERAL	4,653.16	4,653.16	0.00	0.00	0.00
AGRICULTURE	6,096.55	4,268.15	1,828.40	0.00	0.00
INSURANCE	9,615.37	2,277.08	7,338.29	0.00	0.00
CONSERVATION	22,517.81	22,517.81	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	22,507.83	15,169.54	7,338.29	0.00	0.00
EDUCATION	24,871.88	24,871.88	0.00	0.00	0.00
HIGHER EDUCATION	2,631.43	803.03	1,828.40	0.00	0.00
HEALTH	22,528.80	22,528.80	0.00	0.00	0.00
HIGHWAYS	77,266.75	77,266.75	0.00	0.00	0.00
LABOR	11,561.41	11,561.41	0.00	0.00	0.00
MENTAL HEALTH	105,546.67	105,284.77	261.90	0.00	0.00
NATURAL RESOURCES	22,209.79	22,209.79	0.00	0.00	0.00
PUBLIC SAFETY	62,071.95	53,758.92	8,313.03	0.00	0.00
SOCIAL SERVICES	99,377.55	99,377.55	0.00	0.00	0.00
CORRECTIONS	126,427.57	126,427.57	0.00	0.00	0.00
ALL OTHER	9,209,754.45	85,198.04	26,933.04	8,244,179.94	853,443.43

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Schedule .5 - Allocation Summary

For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	10,097,150.04	768,315.67	231,211.00	8,244,179.94	853,443.43

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STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

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

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

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Schedule .2 - Costs To Be Allocated

For Department TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,170,700.00			25,170,700.00
BUILDING USE I	68,044.00		68,044.00	
RETIREMENT/GROUP INSURANCE	530,914.02		530,914.02	
OASDHI	142,925.00		142,925.00	
BUILDING RENTAL	345.01		345.01	
UNEMPLOYMENT COMPENSATION	744.00		744.00	
INSURANCE	41.92		41.92	
BOARD OF PUBLIC BUILDINGS I	138,810.82	162.76	138,973.58	
BUDGET AND PLANNING	8,040.78	489.38	8,530.16	
ACCOUNTING	19,756.70	3,031.19	22,787.89	
FACILITIES MANAGEMENT	18,033.30	957.74	18,991.04	
PURCHASING	1,880.48	28.01	1,908.49	
GENERAL SERVICES	540.62	9.40	550.02	
TREASURER		713.74	713.74	
SECRETARY OF STATE		23,420.47	23,420.47	
SECURITY		15,108.82	15,108.82	
REVENUE		110.91	110.91	
Total Allocated Additions:	930,076.65	44,032.42	974,109.07	974,109.07
Capital Outlay	(77,763.00)			
Refunds	(22,291,307.00)			
GR Cost Reimbursement	(5,301.00)			
Total Departmental Cost Adjustments:	(22,374,371.00)			(22,374,371.00)
Total To Be Allocated:	3,726,405.65	44,032.42		3,770,438.07

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Schedule .3 - Costs Allocated By Activity

For Department TREASURER

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,886,900.00	0.00	86,399.00	1,800,501.00
Other Expense & Cost				
Departmental Expenditures	992,493.00	0.00	45,457.00	947,036.00
Refunds	22,291,307.00	0.00	0.00	22,291,307.00
Departmental Totals				
Total Expenditures	25,170,700.00	0.00	131,856.00	25,038,844.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	(77,763.00)	0.00	(3,562.00)	(74,201.00)
Refunds	(22,291,307.00)	0.00	0.00	(22,291,307.00)
GR Cost Reimbursement	(5,301.00)	0.00	(243.00)	(5,058.00)
Functional Cost	2,796,329.00	0.00	128,051.00	2,668,278.00
Allocation Step 1				
Inbound- All Others	930,076.65	930,076.65	0.00	0.00
Reallocate Admin Costs		(930,076.65)	42,591.00	887,485.65
1st Allocation	3,726,405.65	0.00	170,642.00	3,555,763.65
Allocation Step 2				
Inbound- All Others	44,032.42	44,032.42	0.00	0.00
Reallocate Admin Costs		(44,032.42)	2,016.38	42,016.04
2nd Allocation	44,032.42	0.00	2,016.38	42,016.04
Total For 24 TREASURER				
Total Allocated	3,770,438.07	0.00	172,658.38	3,597,779.69

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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	5,637	0.0849	144.88		144.88		144.88
BOARD OF PUBLIC BUILDINGS II	1,674	0.0252	43.02		43.02		43.02
COMM. OF ADMIN.	4,053	0.0610	104.17		104.17		104.17
INFORMATION SERVICES	21,183	0.3191	544.44		544.44		544.44
BUDGET AND PLANNING	896	0.0135	23.03		23.03		23.03
ACCOUNTING	2,074	0.0312	53.31		53.31		53.31
FACILITIES MANAGEMENT	7,769	0.1170	199.68		199.68		199.68
DESIGN AND CONSTRUCTION	5,148	0.0775	132.31		132.31		132.31
PERSONNEL	3,724	0.0561	95.71		95.71		95.71
PURCHASING	3,272	0.0493	84.10		84.10		84.10
GENERAL SERVICES	49,354	0.7434	1,268.48		1,268.48		1,268.48
TREASURER	27,770	0.4183	713.74		713.74		713.74
SECRETARY OF STATE	20,607	0.3104	529.64		529.64	6.39	536.03
SECURITY	1,352	0.0204	34.75		34.75	0.42	35.17
REVENUE	1,755,677	26.4436	45,123.96		45,123.96	544.06	45,668.02
LEGISLATURE	31,564	0.4754	811.25		811.25	9.78	821.03
JUDICIARY	145,203	2.1870	3,731.97		3,731.97	45.00	3,776.97
GOVERNOR	1,952	0.0294	50.17		50.17	0.60	50.77
LT. GOVERNOR	486	0.0073	12.49		12.49	0.15	12.64
AUDITOR	5,788	0.0872	148.76		148.76	1.79	150.55
ATTORNEY GENERAL	26,304	0.3962	676.06		676.06	8.15	684.21
AGRICULTURE	37,181	0.5600	955.62		955.62	11.52	967.14
INSURANCE	11,527	0.1736	296.26		296.26	3.57	299.83
CONSERVATION	169,409	2.5516	4,354.11		4,354.11	52.50	4,406.61
ECONOMIC DEVELOPMENT	105,059	1.5824	2,700.20		2,700.20	32.56	2,732.76
EDUCATION	570,328	8.5902	14,658.42		14,658.42	176.74	14,835.16
HIGHER EDUCATION	9,319	0.1404	239.51		239.51	2.89	242.40
HEALTH	246,841	3.7179	6,344.24		6,344.24	76.49	6,420.73
HIGHWAYS	695,208	10.4711	17,868.06		17,868.06	215.44	18,083.50
LABOR	86,028	1.2957	2,211.07		2,211.07	26.66	2,237.73
MENTAL HEALTH	373,762	5.6295	9,606.34		9,606.34	115.83	9,722.17
NATURAL RESOURCES	176,509	2.6585	4,536.59		4,536.59	54.70	4,591.29
PUBLIC SAFETY	229,396	3.4551	5,895.88		5,895.88	71.09	5,966.97

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Schedule .4 - Detail Activity Allocations

For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	1,313,669	19.7862	33,763.58		33,763.58	407.09	34,170.67
CORRECTIONS	488,477	7.3573	12,554.71		12,554.71	151.37	12,706.08
ALL OTHER	5,116	0.0771	131.49		131.49	1.59	133.08
SubTotal	6,639,316	100.0000	170,642.00		170,642.00	2,016.38	172,658.38
TOTAL	6,639,316	100.0000	170,642.00		170,642.00	2,016.38	172,658.38

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

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,555,763.65		3,555,763.65	42,016.04	3,597,779.69
SubTotal	100	100.0000	3,555,763.65		3,555,763.65	42,016.04	3,597,779.69
TOTAL	100	100.0000	3,555,763.65		3,555,763.65	42,016.04	3,597,779.69

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	144.88	144.88	0.00
BOARD OF PUBLIC BUILDINGS II	43.02	43.02	0.00
COMM. OF ADMIN.	104.17	104.17	0.00
INFORMATION SERVICES	544.44	544.44	0.00
BUDGET AND PLANNING	23.03	23.03	0.00
ACCOUNTING	53.31	53.31	0.00
FACILITIES MANAGEMENT	199.68	199.68	0.00
DESIGN AND CONSTRUCTION	132.31	132.31	0.00
PERSONNEL	95.71	95.71	0.00
PURCHASING	84.10	84.10	0.00
GENERAL SERVICES	1,268.48	1,268.48	0.00
TREASURER	713.74	713.74	0.00
SECRETARY OF STATE	536.03	536.03	0.00
SECURITY	35.17	35.17	0.00
REVENUE	45,668.02	45,668.02	0.00
LEGISLATURE	821.03	821.03	0.00
JUDICIARY	3,776.97	3,776.97	0.00
GOVERNOR	50.77	50.77	0.00
LT. GOVERNOR	12.64	12.64	0.00
AUDITOR	150.55	150.55	0.00
ATTORNEY GENERAL	684.21	684.21	0.00
AGRICULTURE	967.14	967.14	0.00
INSURANCE	299.83	299.83	0.00
CONSERVATION	4,406.61	4,406.61	0.00
ECONOMIC DEVELOPMENT	2,732.76	2,732.76	0.00
EDUCATION	14,835.16	14,835.16	0.00
HIGHER EDUCATION	242.40	242.40	0.00
HEALTH	6,420.73	6,420.73	0.00
HIGHWAYS	18,083.50	18,083.50	0.00
LABOR	2,237.73	2,237.73	0.00
MENTAL HEALTH	9,722.17	9,722.17	0.00
NATURAL RESOURCES	4,591.29	4,591.29	0.00
PUBLIC SAFETY	5,966.97	5,966.97	0.00
SOCIAL SERVICES	34,170.67	34,170.67	0.00
CORRECTIONS	12,706.08	12,706.08	0.00
ALL OTHER	3,597,912.77	133.08	3,597,779.69

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00
Total	3,770,438.07	172,658.38	3,597,779.69

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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.

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Schedule .2 - Costs To Be Allocated

For Department SECRETARY OF STATE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	33,243,745.00			33,243,745.00
BUILDING USE I	6,814.77		6,814.77	
BUILDING USE II	3,754.62		3,754.62	
BUILDING USE III	737,782.08		737,782.08	
RETIREMENT/GROUP INSURANCE	2,707,664.00		2,707,664.00	
OASDHI	600,283.99		600,283.99	
BUILDING RENTAL	199,062.01		199,062.01	
WORKER'S COMPENSATION	2,217.52		2,217.52	
UNEMPLOYMENT COMPENSATION	18,769.00		18,769.00	
INSURANCE	219.64		219.64	
BOARD OF PUBLIC BUILDINGS I	42,639.33	50.00	42,689.33	
BOARD OF PUBLIC BUILDINGS II	1,048,156.12	1,544.63	1,049,700.75	
BUDGET AND PLANNING	5,637.79	343.13	5,980.92	
ACCOUNTING	14,453.77	2,215.89	16,669.66	
FACILITIES MANAGEMENT	16,104.10	855.28	16,959.38	
PURCHASING	24,145.06	359.65	24,504.71	
GENERAL SERVICES	2,832.83	49.27	2,882.10	
TREASURER	529.64	6.39	536.03	
SECRETARY OF STATE		208,798.68	208,798.68	
SECURITY		74,335.36	74,335.36	
REVENUE		489.02	489.02	
Total Allocated Additions:	5,431,066.27	289,047.30	5,720,113.57	5,720,113.57
Capital Outlay - Departmental	(2,147,400.00)			
Capital Outlay - G & A	(501,632.00)			
Postage	(6,477.00)			
GR Cost Reimbursement	(179,844.00)			
Total Departmental Cost Adjustments:	(2,835,353.00)			(2,835,353.00)
Total To Be Allocated:	35,839,458.27	289,047.30		36,128,505.57

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Schedule .3 - Costs Allocated By Activity

For Department SECRETARY OF STATE

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	6,786,250.00	0.00	2,041,389.00	4,744,861.00
Other Expense & Cost				
Departmental Expenditures	22,737,022.00	0.00	1,091,235.00	21,645,787.00
General and Administrative	3,720,473.00	0.00	1,119,165.00	2,601,308.00
Departmental Totals				
Total Expenditures	33,243,745.00	0.00	4,251,789.00	28,991,956.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(2,147,400.00)	0.00	(6,080.00)	(2,141,320.00)
Capital Outlay - G & A	(501,632.00)	0.00	(150,897.00)	(350,735.00)
Postage	(6,477.00)	0.00	(1,948.00)	(4,529.00)
GR Cost Reimbursement	(179,844.00)	0.00	(54,099.00)	(125,745.00)
Functional Cost	30,408,392.00	0.00	4,038,765.00	26,369,627.00
Allocation Step 1				
Inbound- All Others	5,431,066.27	5,431,066.27	0.00	0.00
Reallocate Admin Costs		(5,431,066.27)	721,337.93	4,709,728.34
1st Allocation	35,839,458.27	0.00	4,760,102.93	31,079,355.34
Allocation Step 2				
Inbound- All Others	289,047.30	289,047.30	0.00	0.00
Reallocate Admin Costs		(289,047.30)	38,390.40	250,656.90
2nd Allocation	289,047.30	0.00	38,390.40	250,656.90
Total For 25 SECRETARY OF STATE				
Total Allocated	36,128,505.57	0.00	4,798,493.33	31,330,012.24

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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.	223	0.0831	3,953.65		3,953.65		3,953.65
INFORMATION SERVICES	1,456	0.5423	25,813.94		25,813.94		25,813.94
BUDGET AND PLANNING	10	0.0037	177.31		177.31		177.31
ACCOUNTING	22,100	8.2313	391,818.88		391,818.88		391,818.88
DESIGN AND CONSTRUCTION	2,217	0.8257	39,305.98		39,305.98		39,305.98
PERSONNEL	379	0.1412	6,719.41		6,719.41		- 6,719.41
PURCHASING	339	0.1263	6,010.25		6,010.25		6,010.25
GENERAL SERVICES	2,166	0.8067	38,401.80		38,401.80		38,401.80
TREASURER	1,321	0.4920	23,420.47		23,420.47		23,420.47
SECRETARY OF STATE	11,777	4.3864	208,798.68		208,798.68		208,798.68
SECURITY	49	0.0183	868.72		868.72	8.31	877.03
REVENUE	1,584	0.5900	28,083.32		28,083.32	268.48	28,351.80
JUDICIARY	25,997	9.6828	460,910.20		460,910.20	4,406.36	465,316.56
GOVERNOR	68	0.0253	1,205.59		1,205.59	11.53	1,217.12
LT. GOVERNOR	143	0.0533	2,535.28		2,535.28	24.24	2,559.52
AUDITOR	2,892	1.0771	51,273.31		51,273.31	490.18	51,763.49
ATTORNEY GENERAL	35,609	13.2628	631,324.84		631,324.84	6,035.54	637,360.38
AGRICULTURE	2,124	0.7911	37,657.17		37,657.17	360.01	38,017.18
INSURANCE	7,294	2.7167	129,317.95		129,317.95	1,236.29	130,554.24
CONSERVATION	1,153	0.4294	20,441.98		20,441.98	195.43	20,637.41
ECONOMIC DEVELOPMENT	7,413	2.7610	131,427.77		131,427.77	1,256.46	132,684.23
EDUCATION	5,971	2.2239	105,862.02		105,862.02	1,012.05	106,874.07
HIGHER EDUCATION	1,238	0.4611	21,948.93		21,948.93	209.83	22,158.76
HEALTH	18,691	6.9616	331,379.47		331,379.47	3,168.03	334,547.50
HIGHWAYS	1,624	0.6049	28,792.48		28,792.48	275.26	29,067.74
LABOR	14,945	5.5664	264,965.32		264,965.32	2,533.10	267,498.42
MENTAL HEALTH	6,491	2.4176	115,081.30		115,081.30	1,100.19	116,181.49
NATURAL RESOURCES	9,260	3.4490	164,173.90		164,173.90	1,569.52	165,743.42
PUBLIC SAFETY	11,568	4.3086	205,093.22		205,093.22	1,960.72	207,053.94
SOCIAL SERVICES	38,283	14.2589	678,733.13		678,733.13	6,488.76	685,221.89
CORRECTIONS	32,552	12.1242	577,126.16		577,126.16	5,517.39	582,643.55
ALL OTHER	1,550	0.5773	27,480.50		27,480.50	262.72	27,743.22
SubTotal	268,487	100.0000	4,760,102.93		4,760,102.93	38,390.40	4,798,493.33

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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
TOTAL	268,487	100.0000	4,760,102.93		4,760,102.93	38,390.40	4,798,493.33

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

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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	31,079,355.34		31,079,355.34	250,656.90	31,330,012.24
SubTotal	100	100.0000	31,079,355.34		31,079,355.34	250,656.90	31,330,012.24
TOTAL	100	100.0000	31,079,355.34		31,079,355.34	250,656.90	31,330,012.24

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS MANAGEMENT	GENERAL GOV'T
COMM. OF ADMIN.	3,953.65	3,953.65	0.00
INFORMATION SERVICES	25,813.94	25,813.94	0.00
BUDGET AND PLANNING	177.31	177.31	0.00
ACCOUNTING	391,818.88	391,818.88	0.00
DESIGN AND CONSTRUCTION	39,305.98	39,305.98	0.00
PERSONNEL	6,719.41	6,719.41	0.00
PURCHASING	6,010.25	6,010.25	0.00
GENERAL SERVICES	38,401.80	38,401.80	0.00
TREASURER	23,420.47	23,420.47	0.00
SECRETARY OF STATE	208,798.68	208,798.68	0.00
SECURITY	877.03	877.03	0.00
REVENUE	28,351.80	28,351.80	0.00
JUDICIARY	465,316.56	465,316.56	0.00
GOVERNOR	1,217.12	1,217.12	0.00
LT. GOVERNOR	2,559.52	2,559.52	0.00
AUDITOR	51,763.49	51,763.49	0.00
ATTORNEY GENERAL	637,360.38	637,360.38	0.00
AGRICULTURE	38,017.18	38,017.18	0.00
INSURANCE	130,554.24	130,554.24	0.00
CONSERVATION	20,637.41	20,637.41	0.00
ECONOMIC DEVELOPMENT	132,684.23	132,684.23	0.00
EDUCATION	106,874.07	106,874.07	0.00
HIGHER EDUCATION	22,158.76	22,158.76	0.00
HEALTH	334,547.50	334,547.50	0.00
HIGHWAYS	29,067.74	29,067.74	0.00
LABOR	267,498.42	267,498.42	0.00
MENTAL HEALTH	116,181.49	116,181.49	0.00
NATURAL RESOURCES	165,743.42	165,743.42	0.00
PUBLIC SAFETY	207,053.94	207,053.94	0.00
SOCIAL SERVICES	685,221.89	685,221.89	0.00
CORRECTIONS	582,643.55	582,643.55	0.00
ALL OTHER	31,357,755.46	27,743.22	31,330,012.24

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Schedule .5 - Allocation Summary

For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS MANAGEMENT	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00
Total	36,128,505.57	4,798,493.33	31,330,012.24

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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.

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Schedule .2 - Costs To Be Allocated

For Department SECURITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,338,074.00			1,338,074.00
BUILDING USE I	10,216.45		10,216.45	
RETIREMENT/GROUP INSURANCE	371,640.05		371,640.05	
OASDHI	85,754.99		85,754.99	
INSURANCE	33.53		33.53	
BOARD OF PUBLIC BUILDINGS I	20,929.74	24.54	20,954.28	
BUDGET AND PLANNING	369.69	22.50	392.19	
ACCOUNTING	930.23	142.46	1,072.69	
FACILITIES MANAGEMENT	2,568.91	136.44	2,705.35	
PERSONNEL	1,164.03	53.77	1,217.80	
PURCHASING	604.31	9.00	613.31	
GENERAL SERVICES	432.49	7.52	440.01	
TREASURER	34.75	0.42	35.17	
SECRETARY OF STATE	868.72	8.31	877.03	
Total Allocated Additions:	495,547.89	404.96	495,952.85	495,952.85
Capital Outlay - Departmenta	(7,046.00)			
Capital Outlay - G & A	(215.00)			
Unallowable Security	(220,294.00)			
Total Departmental Cost Adjustments:	(227,555.00)			(227,555.00)
Total To Be Allocated:	1,606,066.89	404.96		1,606,471.85

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Schedule .3 - Costs Allocated By Activity
For Department SECURITY

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,225,247.00	0.00	1,225,247.00
Other Expense & Cost			
Departmental Expenditures	96,902.00	0.00	96,902.00
General and Administrative	15,925.00	0.00	15,925.00
Departmental Totals			
Total Expenditures	1,338,074.00	0.00	1,338,074.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Capital Outlay - Departmental	(7,046.00)	0.00	(7,046.00)
Capital Outlay - G & A	(215.00)	0.00	(215.00)
Unallowable Security	(220,294.00)	0.00	(220,294.00)
Functional Cost	1,110,519.00	0.00	1,110,519.00
Allocation Step 1			
Inbound- All Others	495,547.89	495,547.89	0.00
Reallocate Admin Costs		(495,547.89)	495,547.89
1st Allocation	1,606,066.89	0.00	1,606,066.89
Allocation Step 2			
Inbound- All Others	404.96	404.96	0.00
Reallocate Admin Costs		(404.96)	404.96
2nd Allocation	404.96	0.00	404.96
Total For 26 SECURITY			
Total Allocated	1,606,471.85	0.00	1,606,471.85

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	25	0.4704	7,554.41		7,554.41		7,554.41
INFORMATION SERVICES	168	3.1609	50,765.61		50,765.61		50,765.61
BUDGET AND PLANNING	28	0.5268	8,460.94		8,460.94		8,460.94
ACCOUNTING	53	0.9972	16,015.35		16,015.35		16,015.35
FACILITIES MANAGEMENT	99	1.8627	29,915.45		29,915.45		29,915.45
DESIGN AND CONSTRUCTION	52	0.9784	15,713.16		15,713.16		15,713.16
PERSONNEL	133	2.5024	40,189.45		40,189.45		40,189.45
PURCHASING	36	0.6773	10,878.34		10,878.34		10,878.34
GENERAL SERVICES	35	0.6585	10,576.18		10,576.18		10,576.18
TREASURER	50	0.9407	15,108.82		15,108.82		15,108.82
SECRETARY OF STATE	246	4.6284	74,335.36		74,335.36		74,335.36
REVENUE	1,161	21.8436	350,826.66		350,826.66	107.07	350,933.73
LEGISLATURE	511	9.6143	154,412.07		154,412.07	47.14	154,459.21
JUDICIARY	87	1.6369	26,289.34		26,289.34	8.03	26,297.37
GOVERNOR	34	0.6397	10,273.99		10,273.99	3.14	10,277.13
LT. GOVERNOR	7	0.1317	2,115.24		2,115.24	0.65	2,115.89
AUDITOR	96	1.8062	29,008.92		29,008.92	8.86	29,017.78
ATTORNEY GENERAL	181	3.4055	54,693.90		54,693.90	16.70	54,710.60
AGRICULTURE	122	2.2954	36,865.50		36,865.50	11.25	36,876.75
INSURANCE	145	2.7281	43,815.56		43,815.56	13.38	43,828.94
ECONOMIC DEVELOPMENT	264	4.9671	79,774.53		79,774.53	24.35	79,798.88
EDUCATION	372	6.9991	112,409.57		112,409.57	34.32	112,443.89
HEALTH	79	1.4864	23,871.92		23,871.92	7.29	23,879.21
HIGHWAYS	547	10.2916	165,290.41		165,290.41	50.46	165,340.87
NATURAL RESOURCES	291	5.4751	87,933.30		87,933.30	26.84	87,960.14
PUBLIC SAFETY	136	2.5588	41,095.98		41,095.98	12.55	41,108.53
SOCIAL SERVICES	330	6.2088	99,718.17		99,718.17	30.44	99,748.61
ALL OTHER	27	0.5080	8,158.76		8,158.76	2.49	8,161.25
SubTotal	5,315	100.0000	1,606,066.89		1,606,066.89	404.96	1,606,471.85
TOTAL	5,315	100.0000	1,606,066.89		1,606,066.89	404.96	1,606,471.85

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records

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MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	7,554.41	7,554.41
INFORMATION SERVICES	50,765.61	50,765.61
BUDGET AND PLANNING	8,460.94	8,460.94
ACCOUNTING	16,015.35	16,015.35
FACILITIES MANAGEMENT	29,915.45	29,915.45
DESIGN AND CONSTRUCTION	15,713.16	15,713.16
PERSONNEL	40,189.45	40,189.45
PURCHASING	10,878.34	10,878.34
GENERAL SERVICES	10,576.18	10,576.18
TREASURER	15,108.82	15,108.82
SECRETARY OF STATE	74,335.36	74,335.36
REVENUE	350,933.73	350,933.73
LEGISLATURE	154,459.21	154,459.21
JUDICIARY	26,297.37	26,297.37
GOVERNOR	10,277.13	10,277.13
LT. GOVERNOR	2,115.89	2,115.89
AUDITOR	29,017.78	29,017.78
ATTORNEY GENERAL	54,710.60	54,710.60
AGRICULTURE	36,876.75	36,876.75
INSURANCE	43,828.94	43,828.94
ECONOMIC DEVELOPMENT	79,798.88	79,798.88
EDUCATION	112,443.89	112,443.89
HEALTH	23,879.21	23,879.21
HIGHWAYS	165,340.87	165,340.87
NATURAL RESOURCES	87,960.14	87,960.14
PUBLIC SAFETY	41,108.53	41,108.53
SOCIAL SERVICES	99,748.61	99,748.61
ALL OTHER	8,161.25	8,161.25
Direct Billed	0.00	0.00
Total	1,606,471.85	1,606,471.85

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STATE OF MISSOURI

REVENUE

NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,513,139,260.00			1,513,139,260.00
BUILDING USE I	718,738.26		718,738.26	
BUILDING USE II	3,441.66		3,441.66	
BUILDING USE III	53,386.20		53,386.20	
RETIREMENT/GROUP INSURANCE	20,864,939.84		20,864,939.84	
OASDHI	4,545,007.98		4,545,007.98	
BUILDING RENTAL	1,967,214.99		1,967,214.99	
WORKER'S COMPENSATION	158,497.81		158,497.81	
UNEMPLOYMENT COMPENSATION	62,898.00		62,898.00	
INSURANCE	1,900.08		1,900.08	
BOARD OF PUBLIC BUILDINGS I	1,841,030.66	2,158.62	1,843,189.28	
BOARD OF PUBLIC BUILDINGS II	29,982.94	44.18	30,027.12	
BUDGET AND PLANNING	60,814.22	3,701.26	64,515.48	
ACCOUNTING	115,889.95	17,766.85	133,656.80	
FACILITIES MANAGEMENT	5,016.01	266.40	5,282.41	
PERSONNEL	214,297.24	9,899.21	224,196.45	
PURCHASING	87,334.00	1,300.86	88,634.86	
GENERAL SERVICES	31,351.28	786.94	32,138.22	
TREASURER	45,123.96	544.06	45,668.02	
SECRETARY OF STATE	28,083.32	268.48	28,351.80	
SECURITY	350,826.66	107.07	350,933.73	
REVENUE		59,868.45	59,868.45	
Total Allocated Additions:	31,185,775.06	96,712.38	31,282,487.44	31,282,487.44
Capital Outlay - Departmenta	(1,838,681.00)			
Capital Outlay - G & A	(124,806.00)			
Refunds	(1,083,639,486.00)			
GR Cost Reimbursement	(93,756.00)			
Total Departmental Cost Adjustments:	(1,085,696,729.00)			(1,085,696,729.00)
Total To Be Allocated:	458,628,306.06	96,712.38		458,725,018.44

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Schedule .3 - Costs Allocated By Activity
For Department REVENUE

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	53,111,440.00	0.00	136,068.00	52,975,372.00
Other Expense & Cost				
Departmental Expenditures	360,379,868.00	0.00	2,681.00	360,377,187.00
General and Administrative	16,008,466.00	0.00	41,013.00	15,967,453.00
Refunds	1,083,639,486.00	0.00	0.00	1,083,639,486.00
Departmental Totals				
Total Expenditures	1,513,139,260.00	0.00	179,762.00	1,512,959,498.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	(1,838,681.00)	0.00	0.00	(1,838,681.00)
Capital Outlay - G & A	(124,806.00)	0.00	(320.00)	(124,486.00)
Refunds	(1,083,639,486.00)	0.00	0.00	(1,083,639,486.00)
GR Cost Reimbursement	(93,756.00)	0.00	(244.00)	(93,512.00)
Functional Cost	427,442,531.00	0.00	179,198.00	427,263,333.00
Allocation Step 1				
Inbound- All Others	31,185,775.06	31,185,775.06	0.00	0.00
Reallocate Admin Costs		(31,185,775.06)	13,066.84	31,172,708.22
1st Allocation	458,628,306.06	0.00	192,264.84	458,436,041.22
Allocation Step 2				
Inbound- All Others	96,712.38	96,712.38	0.00	0.00
Reallocate Admin Costs		(96,712.38)	40.52	96,671.86
2nd Allocation	96,712.38	0.00	40.52	96,671.86
Total For 27 REVENUE				
Total Allocated	458,725,018.44	0.00	192,305.36	458,532,713.08

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	62,927	0.6006	1,154.78		1,154.78		1,154.78
INFORMATION SERVICES	8,962	0.0855	164.46		164.46		164.46
BUDGET AND PLANNING	2,108	0.0201	38.68		38.68		38.68
ACCOUNTING	91,468	0.8730	1,678.54		1,678.54		1,678.54
FACILITIES MANAGEMENT	1,209	0.0115	22.19		22.19		22.19
DESIGN AND CONSTRUCTION	2,234	0.0213	41.00		41.00		41.00
PERSONNEL	3,780	0.0361	69.37		69.37		69.37
PURCHASING	2,269	0.0217	41.64		41.64		41.64
GENERAL SERVICES	32,554	0.3107	597.40		597.40		597.40
TREASURER	6,044	0.0577	110.91		110.91		110.91
SECRETARY OF STATE	26,648	0.2543	489.02		489.02		489.02
REVENUE	3,262,392	31.1390	59,868.45		59,868.45		59,868.45
LEGISLATURE	43,060	0.4110	790.20		790.20	0.25	790.45
JUDICIARY	234,237	2.2357	4,298.51		4,298.51	1.36	4,299.87
GOVERNOR	3,022	0.0288	55.46		55.46	0.02	55.48
LT. GOVERNOR	755	0.0072	13.85		13.85		13.85
AUDITOR	9,358	0.0893	171.73		171.73	0.05	171.78
ATTORNEY GENERAL	19,322	0.1844	354.58		354.58	0.11	354.69
AGRICULTURE	16,923	0.1615	310.56		310.56	0.10	310.66
CONSERVATION	95,416	0.9107	1,750.99		1,750.99	0.55	1,751.54
ECONOMIC DEVELOPMENT	26,645	0.2543	488.96		488.96	0.15	489.11
EDUCATION	1,087,027	10.3753	19,948.14		19,948.14	6.32	19,954.46
HIGHER EDUCATION	175,253	1.6727	3,216.09		3,216.09	1.02	3,217.11
HEALTH	120,340	1.1486	2,208.37		2,208.37	0.70	2,209.07
HIGHWAYS	341,949	3.2638	6,275.14		6,275.14	1.99	6,277.13
LABOR	27,309	0.2607	501.15		501.15	0.16	501.31
MENTAL HEALTH	723,325	6.9039	13,273.81		13,273.81	4.20	13,278.01
NATURAL RESOURCES	118,688	1.1328	2,178.05		2,178.05	0.69	2,178.74
PUBLIC SAFETY	160,285	1.5299	2,941.41		2,941.41	0.93	2,942.34
SOCIAL SERVICES	2,067,551	19.7341	37,941.83		37,941.83	12.02	37,953.85
CORRECTIONS	727,489	6.9437	13,350.22		13,350.22	4.23	13,354.45
ALL OTHER	976,473	9.3201	17,919.35		17,919.35	5.67	17,925.02
SubTotal	10,477,022	100.0000	192,264.84		192,264.84	40.52	192,305.36

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	10,477,022	100.0000	192,264.84		192,264.84	40.52	192,305.36

Allocation Basis: Total Revenues (inthousands of dollars)

Allocation Source: Microsoft AccessQuery From SAM II Data Warehouse

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	458,436,041.22		458,436,041.22	96,671.86	458,532,713.08
SubTotal	100	100.0000	458,436,041.22		458,436,041.22	96,671.86	458,532,713.08
TOTAL	100	100.0000	458,436,041.22		458,436,041.22	96,671.86	458,532,713.08

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	1,154.78	1,154.78	0.00
INFORMATION SERVICES	164.46	164.46	0.00
BUDGET AND PLANNING	38.68	38.68	0.00
ACCOUNTING	1,678.54	1,678.54	0.00
FACILITIES MANAGEMENT	22.19	22.19	0.00
DESIGN AND CONSTRUCTION	41.00	41.00	0.00
PERSONNEL	69.37	69.37	0.00
PURCHASING	41.64	41.64	0.00
GENERAL SERVICES	597.40	597.40	0.00
TREASURER	110.91	110.91	0.00
SECRETARY OF STATE	489.02	489.02	0.00
REVENUE	59,868.45	59,868.45	0.00
LEGISLATURE	790.45	790.45	0.00
JUDICIARY	4,299.87	4,299.87	0.00
GOVERNOR	55.48	55.48	0.00
LT. GOVERNOR	13.85	13.85	0.00
AUDITOR	171.78	171.78	0.00
ATTORNEY GENERAL	354.69	354.69	0.00
AGRICULTURE	310.66	310.66	0.00
CONSERVATION	1,751.54	1,751.54	0.00
ECONOMIC DEVELOPMENT	489.11	489.11	0.00
EDUCATION	19,954.46	19,954.46	0.00
HIGHER EDUCATION	3,217.11	3,217.11	0.00
HEALTH	2,209.07	2,209.07	0.00
HIGHWAYS	6,277.13	6,277.13	0.00
LABOR	501.31	501.31	0.00
MENTAL HEALTH	13,278.01	13,278.01	0.00
NATURAL RESOURCES	2,178.74	2,178.74	0.00
PUBLIC SAFETY	2,942.34	2,942.34	0.00
SOCIAL SERVICES	37,953.85	37,953.85	0.00
CORRECTIONS	13,354.45	13,354.45	0.00
ALL OTHER	458,550,638.10	17,925.02	458,532,713.08

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Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00
Total	458,725,018.44	192,305.36	458,532,713.08

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