STATE OF MISSOURI

STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2007

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

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

(1) All costs included in this fiscal year 2007 proposal to establish cost allocations or billings for fiscal year 2009 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature Thomas Sadowski

Name of Official Thomas Sadowski, CGFM, CPA

Title Director, Division of Accounting

Date of Execution February 28, 2008

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2007

Table of Contents

Scope of Plan i

Fixed Costs for Use in Fiscal Year 2009 ..... Page 1

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

Actual Cost Allocations for Fiscal Year 2007 ..... Tab I

Carry-Forward Allocations for Fiscal Year 2007 ..... Tab II

STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2009.

The fixed allocations for the Fiscal Year 2009 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2005 allocations from the Actual Fiscal Year 2007 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2007 allocations.

The cost pools included in this plan are as follows:

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

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

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

STATE OF MISSOURI
FIXED COSTS FOR USE IN FY 2009
BASED ON FY 2007 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING USE	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	510,365	506	14,029	---	22,812	---	---
JUDICIARY	(23,657)	3,113	1,464,673	39,415	104,835	---	---
GOVERNOR	48,194	21	50,648	84,023	1,700	---	(18)
LT GOVERNOR	11,276	3	---	13,192	374	---	1,884
AUDITOR	49,242	66	(18,048)	26,590	3,356	---	545
ATTORNEY GENERAL	72,794	310	139,527	8,407	20,561	---	3,681
AGRICULTURE	92,350	438	85,270	54,881	38,249	18,154	8,227
INSURANCE	167,034	1,067	(39,741)	65,529	6,979	10,043	2,212
CONSERVATION	---	1,566	---	3,814	105,213	---	54,392
ECONOMIC DEVELOPMENT	136,070	1,150	65,793	19,759	65,578	60,989	40,248
EDUCATION	195,644	1,761	1,172,567	75,355	314,844	---	57,802
HIGHER ED	---	(428)	644	75,469	6,266	---	32,408
HEALTH	150,129	1,093	261,955	2,151	241,426	105,200	158,517
HIGHWAYS	---	4,898	---	69,854	449,638	---	---
LABOR	151,418	443	81,489	45,036	65,388	42,254	(2,309)
MENTAL HEALTH	276,753	6,118	4,585,483	72,833	274,305	538,092	159,718
NATURAL RESOURCES	903,776	1,380	277,088	70,545	108,428	112,440	37,385
PUBLIC SAFETY	245,487	73,217	892,578	73,173	174,695	182,792	163,887
SOCIAL SERVICES	844,353	4,897	2,173,415	193,559	351,506	587,551	335,554
CORRECTIONS	119,475	6,354	7,580,656	54,025	311,030	813,980	525,986
TOTAL	3,950,703	107,973	18,788,026	1,047,610	2,667,183	2,471,495	1,580,119

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

STATE OF MISSOURI
FIXED COSTS FOR USE IN FY 2009
BASED ON FY 2007 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	INFO TECH SERVICES (3)	TOTAL FIXED FY 09
LEGISLATURE	18,991	1,085	39,633	161,701	284	---	769,406
JUDICIARY	55,945	5,114	485,122	22,292	1,553	---	2,158,405
GOVERNOR	381	77	1,107	9,691	55	78,882	274,761
LT GOVERNOR	1,007	17	1,812	1,878	10	12,056	43,509
AUDITOR	1,425	167	9,153	32,883	50	---	105,429
ATTORNEY GENERAL	5,521	942	672,000	83,734	117	---	1,007,594
AGRICULTURE	7,099	1,633	(251)	32,344	57	---	338,451
INSURANCE	8,071	336	205,066	46,692	---	---	473,288
CONSERVATION	27,778	4,920	(269)	---	378	---	197,792
ECONOMIC DEVELOPMENT	17,491	3,063	(36,814)	54,652	81	---	428,060
EDUCATION	42,936	14,356	77,343	105,208	1,014	---	2,058,830
HIGHER ED	3,647	280	21,387	---	23,341	---	163,014
HEALTH	35,694	10,231	149,570	25,375	5,621	---	1,146,962
HIGHWAYS	88,001	20,631	39,218	210,723	988	---	883,951
LABOR	21,953	2,905	214,816	---	125	---	623,518
MENTAL HEALTH	116,448	13,152	87,607	---	4,678	---	6,135,187
NATURAL RESOURCES	31,593	5,054	131,957	55,148	401	---	1,735,195
PUBLIC SAFETY	67,536	8,210	200,001	26,118	2,594	---	2,110,288
SOCIAL SERVICES	97,057	32,483	422,370	85,953	9,144	---	5,137,842
CORRECTIONS	130,662	15,293	684,639	---	5,281	---	10,247,381
TOTAL	779,236	139,949	3,405,467	954,392	55,772	90,938	36,038,863

36,038,863

Notes:

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

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

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUILDING USE	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	506,890	503,415	3,475	506,890	510,365
JUDICIARY	46,867	117,391	(70,524)	46,867	(23,657)
GOVERNOR	44,416	40,638	3,778	44,416	48,194
LT GOVERNOR	9,495	7,714	1,781	9,495	11,276
AUDITOR	59,440	69,638	(10,198)	59,440	49,242
ATTORNEY GENERAL	95,896	118,998	(23,102)	95,896	72,794
AGRICULTURE	88,945	85,540	3,405	88,945	92,350
INSURANCE	160,252	153,470	6,782	160,252	167,034
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	214,813	293,556	(78,743)	214,813	136,070
EDUCATION	171,461	147,278	24,183	171,461	195,644
HIGHER ED	---	---	---	---	---
HEALTH	159,533	168,937	(9,404)	159,533	150,129
HIGHWAYS	---	---	---	---	---
LABOR	94,343	37,268	57,075	94,343	151,418
MENTAL HEALTH	199,995	125,411	75,671	201,082	276,753
NATURAL RESOURCES	100,724	180,816	361,480	542,296	903,776
PUBLIC SAFETY	256,121	266,755	(10,634)	256,121	245,487
SOCIAL SERVICES	891,598	938,843	(47,245)	891,598	844,353
CORRECTIONS	125,898	132,321	(6,423)	125,898	119,475
TOTAL	3,226,687	3,387,989	281,357	3,669,346	3,950,703

NOTES: The carry-forward only Includes use charges in lieu of depreciation for Building Use I, II, III, IV, and V cost pools.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INSURANCE	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	550	594	(44)	550	506
JUDICIARY	3,249	3,385	(136)	3,249	3,113
GOVERNOR	25	29	(4)	25	21
LT GOVERNOR	5	7	(2)	5	3
AUDITOR	95	124	(29)	95	66
ATTORNEY GENERAL	335	360	(25)	335	310
AGRICULTURE	386	334	52	386	438
INSURANCE	784	501	283	784	1,067
CONSERVATION	1,641	1,716	(75)	1,641	1,566
ECONOMIC DEVELOPMENT	1,223	1,296	(73)	1,223	1,150
EDUCATION	1,990	2,219	(229)	1,990	1,761
HIGHER ED	165	758	(593)	165	(428)
HEALTH	1,437	1,781	(344)	1,437	1,093
HIGHWAYS	5,393	5,888	(495)	5,393	4,898
LABOR	686	929	(243)	686	443
MENTAL HEALTH	7,366	8,614	(1,248)	7,366	6,118
NATURAL RESOURCES	1,559	1,738	(179)	1,559	1,380
PUBLIC SAFETY	97,147	121,077	(23,930)	97,147	73,217
SOCIAL SERVICES	6,481	8,065	(1,584)	6,481	4,897
CORRECTIONS	8,403	10,452	(2,049)	8,403	6,354
TOTAL	138,920	169,867	(30,947)	138,920	107,973

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

WORKERS' COMP	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	36,913	59,797	(22,884)	36,913	14,029
JUDICIARY	1,186,383	908,093	278,290	1,186,383	1,464,673
GOVERNOR	25,324	---	25,324	25,324	50,648
LT GOVERNOR	---	---	---	---	---
AUDITOR	158	18,364	(18,206)	158	(18,048)
ATTORNEY GENERAL	93,338	47,149	46,189	93,338	139,527
AGRICULTURE	96,169	107,068	(10,899)	96,169	85,270
INSURANCE	4,838	49,417	(44,579)	4,838	(39,741)
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	126,299	186,805	(60,506)	126,299	65,793
EDUCATION	930,123	687,679	242,444	930,123	1,172,567
HIGHER ED	556	468	88	556	644
HEALTH	189,738	117,521	72,217	189,738	261,955
HIGHWAYS	---	---	---	---	---
LABOR	236,036	390,583	(154,547)	236,036	81,489
MENTAL HEALTH	5,456,431	6,327,379	(870,948)	5,456,431	4,585,483
NATURAL RESOURCES	322,479	367,870	(45,391)	322,479	277,088
PUBLIC SAFETY	1,029,971	1,167,364	(137,393)	1,029,971	892,578
SOCIAL SERVICES	2,282,685	2,391,955	(109,270)	2,282,685	2,173,415
CORRECTIONS	6,059,506	4,538,356	1,521,150	6,059,506	7,580,656
TOTAL	18,076,947	17,365,868	711,079	18,076,947	18,788,026

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUDGET & PLANNING	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	---	---	---	---	---
JUDICIARY	35,367	31,669	3,698	35,717	39,415
GOVERNOR	61,431	39,448	21,983	62,040	84,023
LT GOVERNOR	7,880	2,647	5,233	7,959	13,192
AUDITOR	19,067	11,733	7,334	19,256	26,590
ATTORNEY GENERAL	6,150	3,955	2,195	6,212	8,407
AGRICULTURE	46,054	37,683	8,371	46,510	54,881
INSURANCE	38,749	12,354	26,395	39,134	65,529
CONSERVATION	6,727	9,707	(2,980)	6,794	3,814
ECONOMIC DEVELOPMENT	45,246	71,183	(25,937)	45,696	19,759
EDUCATION	91,916	109,389	(17,473)	92,828	75,355
HIGHER ED	66,313	57,815	8,498	66,971	75,469
HEALTH	42,633	83,537	(40,904)	43,055	2,151
HIGHWAYS	62,430	55,626	6,804	63,050	69,854
LABOR	39,058	33,467	5,591	39,445	45,036
MENTAL HEALTH	73,425	74,745	(1,320)	74,153	72,833
NATURAL RESOURCES	59,701	49,449	10,252	60,293	70,545
PUBLIC SAFETY	83,497	94,649	(11,152)	84,325	73,173
SOCIAL SERVICES	177,606	163,413	14,193	179,366	193,559
CORRECTIONS	56,587	59,711	(3,124)	57,149	54,025
TOTAL	1,019,837	1,002,180	17,657	1,029,953	1,047,610

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

ACCOUNTING & PAYROLL	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	23,925	25,193	(1,268)	24,080	22,812
JUDICIARY	109,594	115,066	(5,472)	110,307	104,835
GOVERNOR	1,627	1,565	62	1,638	1,700
LT GOVERNOR	381	391	(10)	384	374
AUDITOR	3,969	4,608	(639)	3,995	3,356
ATTORNEY GENERAL	20,804	21,183	(379)	20,940	20,561
AGRICULTURE	34,048	30,069	3,979	34,270	38,249
INSURANCE	8,094	9,261	(1,167)	8,146	6,979
CONSERVATION	120,708	136,989	(16,281)	121,494	105,213
ECONOMIC DEVELOPMENT	74,987	84,884	(9,897)	75,475	65,578
EDUCATION	389,459	466,607	(77,148)	391,992	314,844
HIGHER ED	6,904	7,586	(682)	6,948	6,266
HEALTH	220,397	200,801	19,596	221,830	241,426
HIGHWAYS	505,305	564,255	(58,950)	508,588	449,638
LABOR	67,282	69,613	(2,331)	67,719	65,388
MENTAL HEALTH	284,583	296,713	(12,130)	286,435	274,305
NATURAL RESOURCES	125,277	142,940	(17,663)	126,091	108,428
PUBLIC SAFETY	178,478	183,421	(4,943)	179,638	174,695
SOCIAL SERVICES	378,318	407,591	(29,273)	380,779	351,506
CORRECTIONS	349,111	389,464	(40,353)	351,383	311,030
TOTAL	2,903,251	3,158,200	(254,949)	2,922,132	2,667,183

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PERSONNEL	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	26,318	34,707	(8,389)	26,543	18,154
INSURANCE	12,155	14,370	(2,215)	12,258	10,043
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	106,578	153,077	(46,499)	107,488	60,989
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	166,848	229,920	(63,072)	168,272	105,200
HIGHWAYS	---	---	---	---	---
LABOR	77,849	114,108	(36,259)	78,513	42,254
MENTAL HEALTH	774,172	1,016,861	(242,689)	780,781	538,092
NATURAL RESOURCES	155,598	200,084	(44,486)	156,926	112,440
PUBLIC SAFETY	226,215	271,569	(45,354)	228,146	182,792
SOCIAL SERVICES	806,617	1,032,570	(225,953)	813,504	587,551
CORRECTIONS	1,083,356	1,361,984	(278,628)	1,092,608	813,980
TOTAL	3,435,706	4,429,250	(993,544)	3,465,039	2,471,495

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PURCHASING	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	6	30	(24)	6	(18)
LT GOVERNOR	961	43	918	966	1,884
AUDITOR	641	740	(99)	644	545
ATTORNEY GENERAL	3,318	2,971	347	3,334	3,681
AGRICULTURE	6,221	4,245	1,976	6,251	8,227
INSURANCE	3,193	4,190	(997)	3,209	2,212
CONSERVATION	48,929	43,701	5,228	49,164	54,392
ECONOMIC DEVELOPMENT	57,964	75,958	(17,994)	58,242	40,248
EDUCATION	180,828	304,720	(123,892)	181,694	57,802
HIGHER ED	27,735	23,194	4,541	27,867	32,408
HEALTH	176,913	196,156	(19,243)	177,760	158,517
HIGHWAYS	---	---	---	---	---
LABOR	3,959	10,246	(6,287)	3,978	(2,309)
MENTAL HEALTH	172,479	186,066	(13,587)	173,305	159,718
NATURAL RESOURCES	35,195	33,174	2,021	35,364	37,385
PUBLIC SAFETY	154,280	145,411	8,869	155,018	163,887
SOCIAL SERVICES	325,777	317,560	8,217	327,337	335,554
CORRECTIONS	483,220	442,773	40,447	485,539	525,986
TOTAL	1,681,619	1,791,178	(109,559)	1,689,678	1,580,119

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

GENERAL SERVICES	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	8,393	22,513	(14,120)	33,111	18,991
JUDICIARY	49,700	46,083	3,617	52,328	55,945
GOVERNOR	378	385	(7)	388	381
LT GOVERNOR	80	4,125	(4,045)	5,052	1,007
AUDITOR	1,456	8,902	(7,446)	8,871	1,425
ATTORNEY GENERAL	5,079	4,653	426	5,095	5,521
AGRICULTURE	5,355	6,096	(741)	7,840	7,099
INSURANCE	2,201	9,615	(7,414)	15,485	8,071
CONSERVATION	25,108	22,518	2,590	25,188	27,778
ECONOMIC DEVELOPMENT	18,389	22,508	(4,119)	21,610	17,491
EDUCATION	30,428	24,872	5,556	37,380	42,936
HIGHER ED	665	2,631	(1,966)	5,613	3,647
HEALTH	21,520	22,529	(1,009)	36,703	35,694
HIGHWAYS	82,502	77,267	5,235	82,766	88,001
LABOR	10,467	11,561	(1,094)	23,047	21,953
MENTAL HEALTH	110,086	105,547	4,539	111,909	116,448
NATURAL RESOURCES	23,630	22,210	1,420	30,173	31,593
PUBLIC SAFETY	57,875	62,072	(4,197)	71,733	67,536
SOCIAL SERVICES	98,060	99,377	(1,317)	98,374	97,057
CORRECTIONS	127,697	126,428	1,269	129,393	130,662
TOTAL	679,069	701,892	(22,823)	802,059	779,236

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

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

TREASURER DISBURSEMENTS	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	953	821	132	953	1,085
JUDICIARY	4,445	3,777	668	4,446	5,114
GOVERNOR	64	51	13	64	77
LT GOVERNOR	15	13	2	15	17
AUDITOR	159	151	8	159	167
ATTORNEY GENERAL	813	684	129	813	942
AGRICULTURE	1,300	967	333	1,300	1,633
INSURANCE	318	300	18	318	336
CONSERVATION	4,663	4,407	256	4,664	4,920
ECONOMIC DEVELOPMENT	2,898	2,733	165	2,898	3,063
EDUCATION	14,595	14,835	(240)	14,596	14,356
HIGHER ED	261	242	19	261	280
HEALTH	8,326	6,421	1,905	8,326	10,231
HIGHWAYS	19,356	18,083	1,273	19,358	20,631
LABOR	2,571	2,238	333	2,572	2,905
MENTAL HEALTH	11,437	9,722	1,715	11,437	13,152
NATURAL RESOURCES	4,822	4,591	231	4,823	5,054
PUBLIC SAFETY	7,088	5,967	1,121	7,089	8,210
SOCIAL SERVICES	33,325	34,170	(845)	33,328	32,483
CORRECTIONS	13,999	12,706	1,293	14,000	15,293
TOTAL	131,408	122,879	8,529	131,420	139,949

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

RECORDS MANAGEMENT	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	19,816	-	19,816	19,817	39,633
JUDICIARY	475,218	465,317	9,901	475,221	485,122
GOVERNOR	1,162	1,217	(55)	1,162	1,107
LT GOVERNOR	2,186	2,560	(374)	2,186	1,812
AUDITOR	30,458	51,764	(21,306)	30,459	9,153
ATTORNEY GENERAL	654,679	637,360	17,319	654,681	672,000
AGRICULTURE	18,883	38,017	(19,134)	18,883	(251)
INSURANCE	167,810	130,554	37,256	167,810	205,066
CONSERVATION	10,184	20,637	(10,453)	10,184	(269)
ECONOMIC DEVELOPMENT	47,935	132,684	(84,749)	47,935	(36,814)
EDUCATION	92,108	106,874	(14,766)	92,109	77,343
HIGHER ED	21,773	22,159	(386)	21,773	21,387
HEALTH	242,058	334,548	(92,490)	242,060	149,570
HIGHWAYS	34,143	29,068	5,075	34,143	39,218
LABOR	241,156	267,498	(26,342)	241,158	214,816
MENTAL HEALTH	101,893	116,181	(14,288)	101,895	87,607
NATURAL RESOURCES	148,849	165,743	(16,894)	148,851	131,957
PUBLIC SAFETY	203,527	207,054	(3,527)	203,528	200,001
SOCIAL SERVICES	553,794	685,222	(131,428)	553,798	422,370
CORRECTIONS	633,639	582,644	50,995	633,644	684,639
TOTAL	3,701,271	3,997,101	(295,830)	3,701,297	3,405,467

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

SECURITY	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	158,074	154,459	3,615	158,086	161,701
JUDICIARY	24,294	26,297	(2,003)	24,295	22,292
GOVERNOR	9,983	10,277	(294)	9,985	9,691
LT GOVERNOR	1,997	2,116	(119)	1,997	1,878
AUDITOR	30,949	29,018	1,931	30,952	32,883
ATTORNEY GENERAL	69,220	54,711	14,509	69,225	83,734
AGRICULTURE	34,609	36,877	(2,268)	34,612	32,344
INSURANCE	45,259	43,829	1,430	45,262	46,692
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	67,223	79,799	(12,576)	67,228	54,652
EDUCATION	108,822	112,444	(3,622)	108,830	105,208
HIGHER ED	---	---	---	---	---
HEALTH	24,626	23,879	747	24,628	25,375
HIGHWAYS	188,025	165,341	22,684	188,039	210,723
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	15,308	87,960	(72,652)	127,800	55,148
PUBLIC SAFETY	33,612	41,108	(7,496)	33,614	26,118
SOCIAL SERVICES	92,847	99,749	(6,902)	92,855	85,953
CORRECTIONS		---	---		---
TOTAL	904,848	967,864	(63,016)	1,017,408	954,392

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

REVENUE CASHIER	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	537	790	(253)	537	284
JUDICIARY	2,926	4,300	(1,374)	2,927	1,553
GOVERNOR	55	55	---	55	55
LT GOVERNOR	12	14	(2)	12	10
AUDITOR	111	172	(61)	111	50
ATTORNEY GENERAL	236	355	(119)	236	117
AGRICULTURE	184	311	(127)	184	57
INSURANCE	---	---	---	---	---
CONSERVATION	1,065	1,752	(687)	1,065	378
ECONOMIC DEVELOPMENT	285	489	(204)	285	81
EDUCATION	10,484	19,954	(9,470)	10,484	1,014
HIGHER ED	13,279	3,217	10,062	13,279	23,341
HEALTH	3,915	2,209	1,706	3,915	5,621
HIGHWAYS	3,632	6,277	(2,645)	3,633	988
LABOR	313	501	(188)	313	125
MENTAL HEALTH	8,978	13,278	(4,300)	8,978	4,678
NATURAL RESOURCES	1,290	2,179	(889)	1,290	401
PUBLIC SAFETY	2,768	2,942	(174)	2,768	2,594
SOCIAL SERVICES	23,549	37,954	(14,405)	23,549	9,144
CORRECTIONS	9,318	13,355	(4,037)	9,318	5,281
TOTAL	82,937	110,104	(27,167)	82,939	55,772

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INFORMATION TECHNOLOGY SERVICES	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	56,351	37,856	18,495	60,387	78,882
LT GOVERNOR	9,221	7,047	2,174	9,882	12,056
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	---	---	---	---	---
INSURANCE	---	---	---	---	---
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	---	---	---	---	---
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	---	---	---	---	---
HIGHWAYS	---	---	---	---	---
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	---	---	---	---	---
PUBLIC SAFETY	---	---	---	---	---
SOCIAL SERVICES	---	---	---	---	---
CORRECTIONS	---	---	---	---	---
TOTAL	65,572	44,903	20,669	70,269	90,938

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

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS

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

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

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

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

	SCHEDULE
UNEMPLOYMENT COMPENSATION	
Nature and Extent of Services	11
Total Costs to be Allocated	11.2
Costs to be Allocated by Activity (Cost Pool)	11.3
Detail Activity Allocation - Unemployment Compensation	11.4.1
Cost Allocation Summary	11.5
INSURANCE	
Nature and Extent of Services	12
Total Costs to be Allocated	12.2
Costs to be Allocated by Activity (Cost Pool)	12.3
Detail Activity Allocation - Auto Claim	12.4.1
Detail Activity Allocation - Aircraft Liability	12.4.2
Detail Activity Allocation - Surety Bonds	12.4.3
Detail Activity Allocation - Specific Bonds	12.4.4
Cost Allocation Summary	12.5
COMMISSIONER OF ADMINISTRATION	
Nature and Extent of Services	13
Total Costs to be Allocated	13.2
Costs to be Allocated by Activity (Cost Pool)	13.3
Detail Activity Allocation - Departmental	13.4.1
Detail Activity Allocation - General Government	13.4.2
Cost Allocation Summary	13.5
INFORMATION TECHNOLOGY SERVICES	
Nature and Extent of Services	14
Total Costs to be Allocated	14.2
Costs to be Allocated by Activity (Cost Pool)	14.3
Detail Activity Allocation - System Development	14.4.1
Detail Activity Allocation - Office Automation	14.4.2
Detail Activity Allocation - Section II	14.4.3
Cost Allocation Summary	14.5
BUDGET AND PLANNING	
Nature and Extent of Services	15
Total Costs to be Allocated	15.2
Costs to be Allocated by Activity (Cost Pool)	15.3
Detail Activity Allocation - Budget & Planning	15.4.1
Detail Activity Allocation - General Government	15.4.2
Cost Allocation Summary	15.5

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

	SCHEDULE
ACCOUNTING	
Nature and Extent of Services	16
Total Costs to be Allocated	16.2
Costs to be Allocated by Activity (Cost Pool)	16.3
Detail Activity Allocation - Payroll	16.4.1
Detail Activity Allocation - Accounting	16.4.2
Detail Activity Allocation - General Government	16.4.3
Cost Allocation Summary	16.5
PERSONNEL	
Nature and Extent of Services	17
Total Costs to be Allocated	17.2
Costs to be Allocated by Activity (Cost Pool)	17.3
Detail Activity Allocation - Personnel Services	17.4.1
Detail Activity Allocation - Section II	17.4.2
Cost Allocation Summary	17.5
PURCHASING	
Nature and Extent of Services	18
Total Costs to be Allocated	18.2
Costs to be Allocated by Activity (Cost Pool)	18.3
Detail Activity Allocation - Operating	18.4.1
Detail Activity Allocation - Surplus Property	18.4.2
Cost Allocation Summary	18.5
GENERAL SERVICES	
Nature and Extent of Services	19
Total Costs to be Allocated	19.2
Costs to be Allocated by Activity (Cost Pool)	19.3
Detail Activity Allocation - Risk Management	19.4.1
Detail Activity Allocation - Mail Services	19.4.2
Detail Activity Allocation - Section II	19.4.3
Detail Activity Allocation - Other	19.4.4
Cost Allocation Summary	19.5
TREASURER	
Nature and Extent of Services	20
Total Costs to be Allocated	20.2
Costs to be Allocated by Activity (Cost Pool)	20.3
Detail Activity Allocation - Disbursements	20.4.1
Detail Activity Allocation - General Government	20.4.2
Cost Allocation Summary	20.5

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

	SCHEDULE
SECRETARY OF STATE	
Nature and Extent of Services	21
Total Costs to be Allocated	21.2
Costs to be Allocated by Activity (Cost Pool)	21.3
Detail Activity Allocation - Records Management	21.4.1
Detail Activity Allocation - General Government	21.4.2
Cost Allocation Summary	21.5
SECURITY	
Nature and Extent of Services	22
Total Costs to be Allocated	22.2
Costs to be Allocated by Activity (Cost Pool)	22.3
Detail Activity Allocation - Security	22.4.1
Cost Allocation Summary	22.5
REVENUE	
Nature and Extent of Services	23
Total Costs to be Allocated	23.2
Costs to be Allocated by Activity (Cost Pool)	23.3
Detail Activity Allocation - Cashier	23.4.1
Detail Activity Allocation - General Government	23.4.2
Cost Allocation Summary	23.5

MAXIMUS
Allocated Costs By Department

Fiscal Year 2007 SWCAP
2007 Version 1.0007-1
Detail

Grantee Departments	BUILDING USE I	BUILDING USE II	BUILDING USE III	BUILDING USE IV	BUILDING USE V	EQUIPMENT USE	RETIREMENT/GROUP INSURANCE
LEGISLATURE	506,890	0	0	0	0	0	0
JUDICIARY	46,867	0	0	0	0	0	0
GOVERNOR	26,374	12,065	5,977	0	0	0	0
LT. GOVERNOR	9,495	0	0	0	0	0	0
AUDITOR	46,597	7,997	4,846	0	0	0	0
ATTORNEY GENERAL	74,457	0	21,439	0	0	0	0
AGRICULTURE	0	0	47,160	0	41,785	0	0
INSURANCE	145,798	2,988	11,466	0	0	0	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	154,399	560	10,104	49,750	0	0	0
EDUCATION	0	147,177	15,924	0	8,360	0	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	22,829	77,472	8,192	3,795	47,245	0	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	0	88,207	6,136	0	0	0	0
MENTAL HEALTH	1,087	51,057	14,944	133,994	0	0	0
NATURAL RESOURCES	10,129	20,201	69,307	0	442,659	0	0
PUBLIC SAFETY	57,266	181,693	17,162	0	0	0	0
SOCIAL SERVICES	134,480	266,381	250,911	239,826	0	0	0
CORRECTIONS	0	30,837	0	0	95,061	0	0
ALL OTHER	204,167	9,906	11,978	4,196	0	41,693	683
SubTotal	1,440,835	896,541	495,546	431,561	635,110	41,693	683
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	1,440,835	896,541	495,546	431,561	635,110	41,693	683

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Allocated Costs By Department

Grantee Departments	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY
LEGISLATURE	0	0	36,913	0	550	0	0
JUDICIARY	0	0	1,186,383	0	3,249	0	0
GOVERNOR	0	0	25,324	0	25	0	60,387
LT. GOVERNOR	0	0	0	0	5	0	9,882
AUDITOR	0	0	158	0	95	0	0
ATTORNEY GENERAL	0	0	93,338	0	335	0	0
AGRICULTURE	0	0	96,169	0	386	0	0
INSURANCE	0	0	4,838	0	784	0	0
CONSERVATION	0	0	0	0	1,641	0	0
ECONOMIC DEVELOPMENT	0	0	126,299	0	1,223	0	0
EDUCATION	0	0	930,123	0	1,990	0	0
HIGHER EDUCATION	0	0	556	0	165	0	0
HEALTH	0	0	189,738	0	1,437	0	0
HIGHWAYS	0	0	0	0	5,393	0	0
LABOR	0	0	236,036	0	686	0	0
MENTAL HEALTH	0	0	5,456,431	0	7,366	0	0
NATURAL RESOURCES	0	0	322,479	0	1,559	0	0
PUBLIC SAFETY	0	0	1,029,971	0	97,147	0	0
SOCIAL SERVICES	0	0	2,282,685	0	6,481	0	0
CORRECTIONS	0	0	6,059,506	0	8,403	0	0
ALL OTHER	143	0	1,924,299	0	11,135	645,885	72,501,185
SubTotal	143	0	20,001,246	0	150,055	645,885	72,571,454
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	143	0	20,001,246	0	150,055	645,885	72,571,454

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Allocated Costs By Department

Grantee Departments	BUDGET AND PLANNING	ACCOUNTING	PERSONNEL	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE
LEGISLATURE	0	24,080	0	0	33,111	953	19,817
JUDICIARY	35,717	110,307	0	0	52,328	4,446	475,221
GOVERNOR	62,040	1,638	0	6	388	64	1,162
LT. GOVERNOR	7,959	384	0	966	5,052	15	2,186
AUDITOR	19,256	3,995	0	644	8,871	159	30,459
ATTORNEY GENERAL	6,212	20,940	0	3,334	5,095	813	654,681
AGRICULTURE	46,510	34,270	26,543	6,251	7,840	1,300	18,883
INSURANCE	39,134	8,146	12,258	3,209	15,485	318	167,810
CONSERVATION	6,794	121,494	0	49,164	25,188	4,664	10,184
ECONOMIC DEVELOPMENT	45,696	75,475	107,488	58,242	21,610	2,898	47,935
EDUCATION	92,828	391,992	0	181,694	37,380	14,596	92,109
HIGHER EDUCATION	66,971	6,948	0	27,867	5,613	261	21,773
HEALTH	43,055	221,830	168,272	177,760	36,703	8,326	242,060
HIGHWAYS	63,050	508,588	0	0	82,766	19,358	34,143
LABOR	39,445	67,719	78,513	3,978	23,047	2,572	241,158
MENTAL HEALTH	74,153	286,435	780,781	173,305	111,909	11,437	101,895
NATURAL RESOURCES	60,293	126,091	156,926	35,364	30,173	4,823	148,851
PUBLIC SAFETY	84,325	179,638	228,146	155,018	71,733	7,089	203,528
SOCIAL SERVICES	179,366	380,779	813,504	327,337	98,374	33,328	553,798
CORRECTIONS	57,149	351,383	1,092,608	485,539	129,393	14,000	633,644
ALL OTHER	1,024,670	120,587	251,665	3,231,945	10,679,610	3,783,571	47,010,696
SubTotal	2,054,623	3,042,719	3,716,704	4,921,623	11,481,669	3,914,991	50,711,993
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	2,054,623	3,042,719	3,716,704	4,921,623	11,481,669	3,914,991	50,711,993

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Allocated Costs By Department

Grantee Departments	SECURITY	REVENUE	Total Allocated	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	158,086	537	780,937	0	780,937	0	780,937
JUDICIARY	24,295	2,927	1,941,740	0	1,941,740	0	1,941,740
GOVERNOR	9,985	55	205,490	0	205,490	0	205,490
LT. GOVERNOR	1,997	12	37,953	0	37,953	0	37,953
AUDITOR	30,952	111	154,140	0	154,140	0	154,140
ATTORNEY GENERAL	69,225	236	950,105	0	950,105	0	950,105
AGRICULTURE	34,612	184	361,893	0	361,893	0	361,893
INSURANCE	45,262	0	457,496	0	457,496	0	457,496
CONSERVATION	0	1,065	220,194	0	220,194	0	220,194
ECONOMIC DEVELOPMENT	67,228	285	769,192	0	769,192	0	769,192
EDUCATION	108,830	10,484	2,033,487	0	2,033,487	0	2,033,487
HIGHER EDUCATION	0	13,279	143,433	0	143,433	0	143,433
HEALTH	24,628	3,915	1,277,257	0	1,277,257	0	1,277,257
HIGHWAYS	188,039	3,633	904,970	0	904,970	0	904,970
LABOR	0	313	787,810	0	787,810	0	787,810
MENTAL HEALTH	0	8,978	7,213,772	0	7,213,772	0	7,213,772
NATURAL RESOURCES	127,800	1,290	1,557,945	0	1,557,945	0	1,557,945
PUBLIC SAFETY	33,614	2,768	2,349,098	0	2,349,098	0	2,349,098
SOCIAL SERVICES	92,855	23,549	5,683,654	0	5,683,654	0	5,683,654
CORRECTIONS	0	9,318	8,966,841	0	8,966,841	0	8,966,841
ALL OTHER	55,912	450,411,385	591,925,311	0	591,925,311	0	591,925,311
SubTotal	1,073,320	450,494,324	628,722,718	0	628,722,718	0	628,722,718
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	1,073,320	450,494,324	628,722,718	0	628,722,718	0	628,722,718

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 1
FISCAL 2007

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	$ 4,097,959
Capitol	34,471,529
Truman	65,678,532
Supreme Court	3,125,946
Springfield	6,412,591

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,435,441			2,435,441
Total Allocated Additions:			0	0
Total To Be Allocated:	2,435,441	0		2,435,441

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE I

	Total	General & Admin	BROADWAY	CAPITOL	TRUMAN
Other Expense & Cost					
Building Use Charges	2,275,732	0	81,959	689,431	1,313,571
Interest Charges	159,709	0	0	0	159,709
Departmental Totals					
Total Expenditures	2,435,441	0	81,959	689,431	1,473,280
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,435,441	0	81,959	689,431	1,473,280
Allocation Step 1					
1st Allocation	2,435,441	0	81,959	689,431	1,473,280
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE I					
Total Allocated	2,435,441	0	81,959	689,431	1,473,280

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

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

	SUPREME COURT	SPRINGFIELD
Other Expense & Cost		
Building Use Charges	62,519	128,252
Interest Charges	0	0
Departmental Totals		
Total Expenditures	62,519	128,252
Deductions		
Total Deductions	0	0
Functional Cost	62,519	128,252
Allocation Step 1		
1st Allocation	62,519	128,252
Allocation Step 2		
2nd Allocation	0	0
Total For 01 BUILDING USE I		
Total Allocated	62,519	128,252

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE I

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ATTORNEY GENERAL	60,269	62.1817	50,964		50,964		50,964
SOCIAL SERVICES	36,391	37.5459	30,772		30,772		30,772
ALL OTHER	264	0.2724	223		223		223
SubTotal	96,924	100.0000	81,959		81,959		81,959
TOTAL	96,924	100.0000	81,959		81,959		81,959

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE I

Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,423	0.6065	4,182		4,182		4,182
BUDGET AND PLANNING	6,832	2.9121	20,077		20,077		20,077
TREASURER	1,776	0.7570	5,219		5,219		5,219
SECRETARY OF STATE	1,586	0.6760	4,661		4,661		4,661
SECURITY	253	0.1078	743		743		743
LEGISLATURE	172,493	73.5231	506,890		506,890		506,890
GOVERNOR	8,975	3.8255	26,374		26,374		26,374
LT. GOVERNOR	3,231	1.3772	9,495		9,495		9,495
AUDITOR	1,202	0.5123	3,532		3,532		3,532
NATURAL RESOURCES	3,447	1.4692	10,129		10,129		10,129
ALL OTHER	33,393	14.2333	98,129		98,129		98,129
SubTotal	234,611	100.0000	689,431		689,431		689,431
TOTAL	234,611	100.0000	689,431		689,431		689,431

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE I

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	52,273	9.9979	147,298		147,298		147,298
ACCOUNTING	15,352	2.9363	43,260		43,260		43,260
PERSONNEL	21,018	4.0200	59,226		59,226		59,226
PURCHASING	11,876	2.2714	33,465		33,465		33,465
GENERAL SERVICES	12,165	2.3267	34,279		34,279		34,279
TREASURER	18,386	3.5166	51,809		51,809		51,809
SECURITY	2,216	0.4238	6,244		6,244		6,244
REVENUE	202,138	38.6618	569,594		569,594		569,594
AUDITOR	14,510	2.7752	40,887		40,887		40,887
INSURANCE	51,741	9.8962	145,798		145,798		145,798
ECONOMIC DEVELOPMENT	54,793	10.4799	154,399		154,399		154,399
PUBLIC SAFETY	19,231	3.6782	54,190		54,190		54,190
SOCIAL SERVICES	12,196	2.3327	34,367		34,367		34,367
ALL OTHER	34,943	6.6833	98,464		98,464		98,464
SubTotal	522,838	100.0000	1,473,280		1,473,280		1,473,280
TOTAL	522,838	100.0000	1,473,280		1,473,280		1,473,280

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUDICIARY	35,273	74.9644	46,867		46,867		46,867
ATTORNEY GENERAL	11,780	25.0356	15,652		15,652		15,652
SubTotal	47,053	100.0000	62,519		62,519		62,519
TOTAL	47,053	100.0000	62,519		62,519		62,519

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE I

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,430	1.7270	2,215		2,215		2,215
REVENUE	7,963	9.6169	12,334		12,334		12,334
AUDITOR	1,406	1.6980	2,178		2,178		2,178
ATTORNEY GENERAL	5,062	6.1134	7,841		7,841		7,841
HEALTH	14,739	17.8003	22,829		22,829		22,829
MENTAL HEALTH	702	0.8478	1,087		1,087		1,087
PUBLIC SAFETY	1,986	2.3985	3,076		3,076		3,076
SOCIAL SERVICES	44,768	54.0664	69,341		69,341		69,341
ALL OTHER	4,746	5.7317	7,351		7,351		7,351
SubTotal	82,802	100.0000	128,252		128,252		128,252
TOTAL	82,802	100.0000	128,252		128,252		128,252

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
COMM. OF ADMIN.	4,182	0	4,182	0	0	0
INFORMATION	147,298	0	0	147,298	0	0
BUDGET AND PLANNING	20,077	0	20,077	0	0	0
ACCOUNTING	43,260	0	0	43,260	0	0
PERSONNEL	59,226	0	0	59,226	0	0
PURCHASING	33,465	0	0	33,465	0	0
GENERAL SERVICES	34,279	0	0	34,279	0	0
TREASURER	57,028	0	5,219	51,809	0	0
SECRETARY OF STATE	6,876	0	4,661	0	0	2,215
SECURITY	6,987	0	743	6,244	0	0
REVENUE	581,928	0	0	569,594	0	12,334
LEGISLATURE	506,890	0	506,890	0	0	0
JUDICIARY	46,867	0	0	0	46,867	0
GOVERNOR	26,374	0	26,374	0	0	0
LT. GOVERNOR	9,495	0	9,495	0	0	0
AUDITOR	46,597	0	3,532	40,887	0	2,178
ATTORNEY GENERAL	74,457	50,964	0	0	15,652	7,841
INSURANCE	145,798	0	0	145,798	0	0
ECONOMIC DEVELOPMENT	154,399	0	0	154,399	0	0
HEALTH	22,829	0	0	0	0	22,829
MENTAL HEALTH	1,087	0	0	0	0	1,087
NATURAL RESOURCES	10,129	0	10,129	0	0	0
PUBLIC SAFETY	57,266	0	0	54,190	0	3,076
SOCIAL SERVICES	134,480	30,772	0	34,367	0	69,341
ALL OTHER	204,167	223	98,129	98,464	0	7,351
Direct Billed	0	0	0	0	0	0
Total	2,435,441	81,959	689,431	1,473,280	62,519	128,252

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 2
FISCAL 2007

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	$ 18,529,408
Jefferson	13,954,765
National Guard Complex	7,766,022
EDP/Health Lab	5,448,246

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	913,968			913,968
Total Allocated Additions:			0	0
Total To Be Allocated:	913,968	0		913,968

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE II

	Total	General & Admin	WAINWRIGHT	JEFFERSON	NATIONAL GUARD
Other Expense & Cost					
Building Use Charges	913,968	0	370,588	279,095	155,320
Departmental Totals					
Total Expenditures	913,968	0	370,588	279,095	155,320
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	913,968	0	370,588	279,095	155,320
Allocation Step 1					
1st Allocation	913,968	0	370,588	279,095	155,320
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 02 BUILDING USE II					
Total Allocated	913,968	0	370,588	279,095	155,320

MAXCars © 2008 MAXIMUS, INC.

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

	EDP/HEALTH LAB
Other Expense & Cost	
Building Use Charges	108,965
Departmental Totals	
Total Expenditures	108,965
Deductions	
Total Deductions	0
Functional Cost	108,965
Allocation Step 1	
1st Allocation	108,965
Allocation Step 2	
2nd Allocation	0
Total For 02 BUILDING USE II	
Total Allocated	108,965

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE II

Activity - WAINWRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,231	0.8608	3,190		3,190		3,190
REVENUE	1,134	0.7930	2,939		2,939		2,939
GOVERNOR	4,656	3.2557	12,065		12,065		12,065
AUDITOR	3,086	2.1579	7,997		7,997		7,997
INSURANCE	1,153	0.8062	2,988		2,988		2,988
ECONOMIC DEVELOPMENT	216	0.1510	560		560		560
LABOR	34,039	23.8018	88,207		88,207		88,207
MENTAL HEALTH	19,703	13.7774	51,057		51,057		51,057
PUBLIC SAFETY	2,915	2.0383	7,554		7,554		7,554
SOCIAL SERVICES	61,353	42.9012	158,986		158,986		158,986
CORRECTIONS	11,900	8.3211	30,837		30,837		30,837
ALL OTHER	1,624	1.1356	4,208		4,208		4,208
SubTotal	143,010	100.0000	370,588		370,588		370,588
TOTAL	143,010	100.0000	370,588		370,588		370,588

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE II

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	1,469	0.8019	2,238		2,238		2,238
REVENUE	314	0.1714	478		478		478
EDUCATION	96,606	52.7334	147,177		147,177		147,177
HEALTH	2,427	1.3248	3,697		3,697		3,697
NATURAL RESOURCES	13,260	7.2381	20,201		20,201		20,201
PUBLIC SAFETY	12,353	6.7430	18,819		18,819		18,819
SOCIAL SERVICES	53,028	28.9459	80,787		80,787		80,787
ALL OTHER	3,740	2.0415	5,698		5,698		5,698
SubTotal	183,197	100.0000	279,095		279,095		279,095
TOTAL	183,197	100.0000	279,095		279,095		279,095

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	109,832	100.0000	155,320		155,320		155,320
SubTotal	109,832	100.0000	155,320		155,320		155,320
TOTAL	109,832	100.0000	155,320		155,320		155,320

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - EDP/HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	3,836	7.8760	8,582		8,582		8,582
HEALTH	32,976	67.7056	73,775		73,775		73,775
SOCIAL SERVICES	11,893	24.4184	26,608		26,608		26,608
SubTotal	48,705	100.0000	108,965		108,965		108,965
TOTAL	48,705	100.0000	108,965		108,965		108,965

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	WAINWRIGHT	JEFFERSON	NATIONAL GUARD	EDP/HEALTH LAB
INFORMATION	8,582	0	0	0	8,582
GENERAL SERVICES	2,238	0	2,238	0	0
SECRETARY OF STATE	3,190	3,190	0	0	0
REVENUE	3,417	2,939	478	0	0
GOVERNOR	12,065	12,065	0	0	0
AUDITOR	7,997	7,997	0	0	0
INSURANCE	2,988	2,988	0	0	0
ECONOMIC DEVELOPMENT	560	560	0	0	0
EDUCATION	147,177	0	147,177	0	0
HEALTH	77,472	0	3,697	0	73,775
LABOR	88,207	88,207	0	0	0
MENTAL HEALTH	51,057	51,057	0	0	0
NATURAL RESOURCES	20,201	0	20,201	0	0
PUBLIC SAFETY	181,693	7,554	18,819	155,320	0
SOCIAL SERVICES	266,381	158,986	80,787	0	26,608
CORRECTIONS	30,837	30,837	0	0	0
ALL OTHER	9,906	4,208	5,698	0	0
Direct Billed	0	0	0	0	0
Total	913,968	370,588	279,095	155,320	108,965

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 3
FISCAL 2007

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	$ 2,357,992
Fletcher Daniels	16,550,968
St. Joseph	4,559,868
Kirkpatrick Information Center	19,461,077
DEQ Lab	3,465,363

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,047,223			1,047,223
Total Allocated Additions:			0	0
Total To Be Allocated:	1,047,223	0		1,047,223

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE III

	Total	General & Admin	MO BLVD	FLETCHER DANIELS	ST JOSEPH
Other Expense & Cost					
Building Use Charges	927,905	0	47,160	331,019	91,197
Interest Charges	119,318	0	0	0	12,010
Departmental Totals					
Total Expenditures	1,047,223	0	47,160	331,019	103,207
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,047,223	0	47,160	331,019	103,207
Allocation Step 1					
1st Allocation	1,047,223	0	47,160	331,019	103,207
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 03 BUILDING USE III					
Total Allocated	1,047,223	0	47,160	331,019	103,207

MAXCars © 2008 MAXIMUS, INC.

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

	KIRKPATRICK INFO CENTER	DEQ LAB
Other Expense & Cost		
Building Use Charges	389,222	69,307
Interest Charges	107,308	0
Departmental Totals		
Total Expenditures	496,530	69,307
Deductions		
Total Deductions	0	0
Functional Cost	496,530	69,307
Allocation Step 1		
1st Allocation	496,530	69,307
Allocation Step 2		
2nd Allocation	0	0
Total For 03 BUILDING USE III		
Total Allocated	496,530	69,307

MAXCars © 2008 MAXIMUS, INC.

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

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	57,055	100.0000	47,160		47,160		47,160
SubTotal	57,055	100.0000	47,160		47,160		47,160
TOTAL	57,055	100.0000	47,160		47,160		47,160

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE III

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,018	0.7577	2,508		2,508		2,508
REVENUE	18,453	13.7342	45,463		45,463		45,463
GOVERNOR	2,426	1.8056	5,977		5,977		5,977
AUDITOR	1,967	1.4640	4,846		4,846		4,846
ATTORNEY GENERAL	8,702	6.4767	21,439		21,439		21,439
INSURANCE	4,654	3.4639	11,466		11,466		11,466
ECONOMIC DEVELOPMENT	4,101	3.0523	10,104		10,104		10,104
EDUCATION	2,462	1.8324	6,066		6,066		6,066
PUBLIC SAFETY	4,863	3.6194	11,981		11,981		11,981
SOCIAL SERVICES	82,979	61.7597	204,436		204,436		204,436
ALL OTHER	2,733	2.0341	6,733		6,733		6,733
SubTotal	134,358	100.0000	331,019		331,019		331,019
TOTAL	134,358	100.0000	331,019		331,019		331,019

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REVENUE	2,352	6.9530	7,176		7,176		7,176
EDUCATION	3,231	9.5515	9,858		9,858		9,858
HEALTH	2,685	7.9374	8,192		8,192		8,192
LABOR	2,011	5.9450	6,136		6,136		6,136
MENTAL HEALTH	4,898	14.4796	14,944		14,944		14,944
PUBLIC SAFETY	1,698	5.0197	5,181		5,181		5,181
SOCIAL SERVICES	15,233	45.0321	46,475		46,475		46,475
ALL OTHER	1,719	5.0817	5,245		5,245		5,245
SubTotal	33,827	100.0000	103,207		103,207		103,207
TOTAL	33,827	100.0000	103,207		103,207		103,207

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	129,926	100.0000	496,530		496,530		496,530
SubTotal	129,926	100.0000	496,530		496,530		496,530
TOTAL	129,926	100.0000	496,530		496,530		496,530

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - DEQ LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	25,105	100.0000	69,307		69,307		69,307
SubTotal	25,105	100.0000	69,307		69,307		69,307
TOTAL	25,105	100.0000	69,307		69,307		69,307

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFO	DEQ LAB
SECRETARY OF STATE	499,038	0	2,508	0	496,530	0
REVENUE	52,639	0	45,463	7,176	0	0
GOVERNOR	5,977	0	5,977	0	0	0
AUDITOR	4,846	0	4,846	0	0	0
ATTORNEY GENERAL	21,439	0	21,439	0	0	0
AGRICULTURE	47,160	47,160	0	0	0	0
INSURANCE	11,466	0	11,466	0	0	0
ECONOMIC DEVELOPMENT	10,104	0	10,104	0	0	0
EDUCATION	15,924	0	6,066	9,858	0	0
HEALTH	8,192	0	0	8,192	0	0
LABOR	6,136	0	0	6,136	0	0
MENTAL HEALTH	14,944	0	0	14,944	0	0
NATURAL RESOURCES	69,307	0	0	0	0	69,307
PUBLIC SAFETY	17,162	0	11,981	5,181	0	0
SOCIAL SERVICES	250,911	0	204,436	46,475	0	0
ALL OTHER	11,978	0	6,733	5,245	0	0
Direct Billed	0	0	0	0	0	0
Total	1,047,223	47,160	331,019	103,207	496,530	69,307

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 4
FISCAL 2007

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	$ 2,487,498
Mental Health	6,699,695
Howerton	5,647,002
D&C Warehouse	177,223
Penrose Family Center	6,566,645

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	431,561			431,561
Total Allocated Additions:			0	0
Total To Be Allocated:	431,561	0		431,561

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE IV

	Total	General & Admin	PROFESSIONAL	MENTAL HEALTH	HOWERTON
Other Expense & Cost					
Building Use Charges	431,561	0	49,750	133,994	112,940
Departmental Totals					
Total Expenditures	431,561	0	49,750	133,994	112,940
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	431,561	0	49,750	133,994	112,940
Allocation Step 1					
1st Allocation	431,561	0	49,750	133,994	112,940
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 04 BUILDING USE IV					
Total Allocated	431,561	0	49,750	133,994	112,940

MAXCars © 2008 MAXIMUS, INC.

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

	D & C WAREHOUSE	PENROSE FAMILY CENTER
Other Expense & Cost		
Building Use Charges	3,544	131,333
Departmental Totals		
Total Expenditures	3,544	131,333
Deductions		
Total Deductions	0	0
Functional Cost	3,544	131,333
Allocation Step 1		
1st Allocation	3,544	131,333
Allocation Step 2		
2nd Allocation	0	0
Total For 04 BUILDING USE IV		
Total Allocated	3,544	131,333

MAXCars © 2008 MAXIMUS, INC.

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

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ECONOMIC DEVELOPMENT	26,974	100.0000	49,750		49,750		49,750
SubTotal	26,974	100.0000	49,750		49,750		49,750
TOTAL	26,974	100.0000	49,750		49,750		49,750

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - MENTAL HEALTH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MENTAL HEALTH	45,422	100.0000	133,994		133,994		133,994
SubTotal	45,422	100.0000	133,994		133,994		133,994
TOTAL	45,422	100.0000	133,994		133,994		133,994

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	79,496	100.0000	112,940		112,940		112,940
SubTotal	79,496	100.0000	112,940		112,940		112,940
TOTAL	79,496	100.0000	112,940		112,940		112,940

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	4,993	100.0000	3,544		3,544		3,544
SubTotal	4,993	100.0000	3,544		3,544		3,544
TOTAL	4,993	100.0000	3,544		3,544		3,544

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	2,716	2.8895	3,795		3,795		3,795
SOCIAL SERVICES	90,814	96.6137	126,886		126,886		126,886
ALL OTHER	467	0.4968	652		652		652
SubTotal	93,997	100.0000	131,333		131,333		131,333
TOTAL	93,997	100.0000	131,333		131,333		131,333

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	PROFESSIONAL	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY
ECONOMIC DEVELOPMENT	49,750	49,750	0	0	0	0
HEALTH	3,795	0	0	0	0	3,795
MENTAL HEALTH	133,994	0	133,994	0	0	0
SOCIAL SERVICES	239,826	0	0	112,940	0	126,886
ALL OTHER	4,196	0	0	0	3,544	652
Direct Billed	0	0	0	0	0	0
Total	431,561	49,750	133,994	112,940	3,544	131,333

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 5
FISCAL 2007

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
Lewis and Clark	22,132,966

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	635,110			635,110
Total Allocated Additions:			0	0
Total To Be Allocated:	635,110	0		635,110

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE V

	Total	General & Admin	AG FEED/SEED LAB	MILL CREEK	LEWIS AND CLARK
Other Expense & Cost					
Building Use Charges	635,110	0	41,785	150,666	442,659
Departmental Totals					
Total Expenditures	635,110	0	41,785	150,666	442,659
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	635,110	0	41,785	150,666	442,659
Allocation Step 1					
1st Allocation	635,110	0	41,785	150,666	442,659
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 05 BUILDING USE V					
Total Allocated	635,110	0	41,785	150,666	442,659

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	8,888	100.0000	41,785		41,785		41,785
SubTotal	8,888	100.0000	41,785		41,785		41,785
TOTAL	8,888	100.0000	41,785		41,785		41,785

Allocation Basis: Square Footage of Building

Allocation Source: Facilites Management Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE V

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	2,970	5.5485	8,360		8,360		8,360
HEALTH	16,785	31.3574	47,245		47,245		47,245
CORRECTIONS	33,773	63.0941	95,061		95,061		95,061
SubTotal	53,528	100.0000	150,666		150,666		150,666
TOTAL	53,528	100.0000	150,666		150,666		150,666

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - LEWIS AND CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	80,956	100.0000	442,659		442,659		442,659
SubTotal	80,956	100.0000	442,659		442,659		442,659
TOTAL	80,956	100.0000	442,659		442,659		442,659

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	AG FEED/SEED LAB	MILL CREEK	LEWIS AND CLARK
AGRICULTURE	41,785	41,785	0	0
EDUCATION	8,360	0	8,360	0
HEALTH	47,245	0	47,245	0
NATURAL RESOURCES	442,659	0	0	442,659
CORRECTIONS	95,061	0	95,061	0
Direct Billed	0	0	0	0
Total	635,110	41,785	150,666	442,659

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 6
FISCAL 2007

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 - 2007 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.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	724,868			724,868
Total Allocated Additions:			0	0
Total To Be Allocated:	724,868	0		724,868

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	EQUIPMENT USE
Other Expense & Cost			
Equipment Use Charges	724,868	0	724,868
Departmental Totals			
Total Expenditures	724,868	0	724,868
Deductions			
Total Deductions	0	0	0
Functional Cost	724,868	0	724,868
Allocation Step 1			
1st Allocation	724,868	0	724,868
Allocation Step 2			
2nd Allocation	0	0	0
Total For 06 EQUIPMENT USE			
Total Allocated	724,868	0	724,868

MAXCars © 2008 MAXIMUS, INC.

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

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	110,165	1.0178	7,378		7,378		7,378
INFORMATION TECHNOLOGY	8,367,804	77.3107	560,400		560,400		560,400
BUDGET AND PLANNING	105,670	0.9763	7,077		7,077		7,077
ACCOUNTING	120,749	1.1156	8,087		8,087		8,087
PERSONNEL	195,040	1.8020	13,062		13,062		13,062
PURCHASING	999,895	9.2381	66,964		66,964		66,964
GENERAL SERVICES	301,727	2.7877	20,207		20,207		20,207
ALL OTHER	622,547	5.7518	41,693		41,693		41,693
SubTotal	10,823,597	100.0000	724,868		724,868		724,868
TOTAL	10,823,597	100.0000	724,868		724,868		724,868

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions

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

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
COMM. OF ADMIN.	7,378	7,378
INFORMATION	560,400	560,400
BUDGET AND PLANNING	7,077	7,077
ACCOUNTING	8,087	8,087
PERSONNEL	13,062	13,062
PURCHASING	66,964	66,964
GENERAL SERVICES	20,207	20,207
ALL OTHER	41,693	41,693
Direct Billed	0	0
Total	724,868	724,868

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 7
FISCAL 2007

STATE OF MISSOURI

RETIREMENT/GROUP INSURANCE

NATURE AND EXTENT OF SERVICES

The costs of State contributions to the Employee Retirement System including contributions to the Group Health Insurance Fund and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department.

Costs of 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:	606,271,139			606,271,139
Total Allocated Additions:			0	0
Non-Central Service Costs	(560,684,422)			
Section II Costs	(5,565,307)			
Total Departmental Cost Adjustments:	(566,249,729)			(566,249,729)
Total To Be Allocated:	40,021,410	0		40,021,410

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department RETIREMENT/GROUP INSURANCE

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	606,271,139	0	606,271,139
Departmental Totals			
Total Expenditures	606,271,139	0	606,271,139
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(560,684,422)	0	(560,684,422)
Section II Costs	(5,565,307)	0	(5,565,307)
Functional Cost	40,021,410	0	40,021,410
Allocation Step 1			
1st Allocation	40,021,410	0	40,021,410
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07			
Total Allocated	40,021,410	0	40,021,410

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	311,061	0.7772	311,061		311,061		311,061
INFORMATION TECHNOLOGY	14,079,270	35.1793	14,079,270		14,079,270		14,079,270
BUDGET AND PLANNING	455,450	1.1380	455,450		455,450		455,450
ACCOUNTING	686,931	1.7164	686,931		686,931		686,931
PERSONNEL	745,252	1.8621	745,252		745,252		745,252
PURCHASING	738,168	1.8444	738,168		738,168		738,168
GENERAL SERVICES	309,340	0.7729	309,340		309,340		309,340
TREASURER	661,353	1.6525	661,353		661,353		661,353
SECRETARY OF STATE	3,270,266	8.1713	3,270,266		3,270,266		3,270,266
SECURITY	464,946	1.1617	464,946		464,946		464,946
REVENUE	18,298,690	45.7225	18,298,690		18,298,690		18,298,690
ALL OTHER	683	0.0017	683		683		683
SubTotal	40,021,410	100.0000	40,021,410		40,021,410		40,021,410
TOTAL	40,021,410	100.0000	40,021,410		40,021,410		40,021,410

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2007

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	311,061	311,061
INFORMATION	14,079,270	14,079,270
BUDGET AND PLANNING	455,450	455,450
ACCOUNTING	686,931	686,931
PERSONNEL	745,252	745,252
PURCHASING	738,168	738,168
GENERAL SERVICES	309,340	309,340
TREASURER	661,353	661,353
SECRETARY OF STATE	3,270,266	3,270,266
SECURITY	464,946	464,946
REVENUE	18,298,690	18,298,690
ALL OTHER	683	683
Direct Billed	0	0
Total	40,021,410	40,021,410

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 8
FISCAL 2007

STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

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

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:	147,162,083			147,162,083
Total Allocated Additions:			0	0
Non-Central Service Costs	(137,634,678)			
Section II Costs	(1,209,039)			
Total Departmental Cost Adjustments:	(138,843,717)			(138,843,717)
Total To Be Allocated:	8,318,366	0		8,318,366

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	147,162,083	0	147,162,083
Departmental Totals			
Total Expenditures	147,162,083	0	147,162,083
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(137,634,678)	0	(137,634,678)
Section II Costs	(1,209,039)	0	(1,209,039)
Functional Cost	8,318,366	0	8,318,366
Allocation Step 1			
1st Allocation	8,318,366	0	8,318,366
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	8,318,366	0	8,318,366

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	73,581	0.8846	73,581		73,581		73,581
INFORMATION TECHNOLOGY	3,229,570	38.8246	3,229,570		3,229,570		3,229,570
BUDGET AND PLANNING	117,730	1.4153	117,730		117,730		117,730
ACCOUNTING	132,446	1.5922	132,446		132,446		132,446
PERSONNEL	158,711	1.9080	158,711		158,711		158,711
PURCHASING	161,878	1.9460	161,878		161,878		161,878
GENERAL SERVICES	58,878	0.7078	58,878		58,878		58,878
TREASURER	147,162	1.7691	147,162		147,162		147,162
SECRETARY OF STATE	662,229	7.9610	662,229		662,229		662,229
SECURITY	88,297	1.0615	88,297		88,297		88,297
REVENUE	3,487,741	41.9282	3,487,741		3,487,741		3,487,741
ALL OTHER	143	0.0017	143		143		143
SubTotal	8,318,366	100.0000	8,318,366		8,318,366		8,318,366
TOTAL	8,318,366	100.0000	8,318,366		8,318,366		8,318,366

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2007

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	73,581	73,581
INFORMATION	3,229,570	3,229,570
BUDGET AND PLANNING	117,730	117,730
ACCOUNTING	132,446	132,446
PERSONNEL	158,711	158,711
PURCHASING	161,878	161,878
GENERAL SERVICES	58,878	58,878
TREASURER	147,162	147,162
SECRETARY OF STATE	662,229	662,229
SECURITY	88,297	88,297
REVENUE	3,487,741	3,487,741
ALL OTHER	143	143
Direct Billed	0	0
Total	8,318,366	8,318,366

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 9
FISCAL 2007

STATE OF MISSOURI

BUILDING RENTAL

NATURE AND EXTENT OF SERVICES

The cost of rental office space is charged to a central account under the Division of Facilities Management, Design and Construction of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated to each central service department based on 2007 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:	74,282,988			74,282,988
Total Allocated Additions:			0	0
Non-Central Service Costs	(65,067,451)			
Section II Costs	(1,606,701)			
Total Departmental Cost Adjustments:	(66,674,152)			(66,674,152)
Total To Be Allocated:	7,608,836	0		7,608,836

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Total Expenditures	74,282,988	0	74,282,988
Capital Outlay	0	0	0
Departmental Totals			
Total Expenditures	74,282,988	0	74,282,988
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(65,067,451)	0	(65,067,451)
Section II Costs	(1,606,701)	0	(1,606,701)
Functional Cost	7,608,836	0	7,608,836
Allocation Step 1			
1st Allocation	7,608,836	0	7,608,836
Allocation Step 2			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
Total Allocated	7,608,836	0	7,608,836

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	704,432	9.2581	704,432		704,432		704,432
GENERAL SERVICES	1,357,809	17.8452	1,357,809		1,357,809		1,357,809
TREASURER	176,121	2.3147	176,121		176,121		176,121
SECRETARY OF STATE	1,427,728	18.7641	1,427,728		1,427,728		1,427,728
REVENUE	3,942,746	51.8179	3,942,746		3,942,746		3,942,746
SubTotal	7,608,836	100.0000	7,608,836		7,608,836		7,608,836
TOTAL	7,608,836	100.0000	7,608,836		7,608,836		7,608,836

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING RENTAL

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	704,432	704,432
GENERAL SERVICES	1,357,809	1,357,809
TREASURER	176,121	176,121
SECRETARY OF STATE	1,427,728	1,427,728
REVENUE	3,942,746	3,942,746
Direct Billed	0	0
Total	7,608,836	7,608,836

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 10
FISCAL 2007

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:	20,237,045			20,237,045
Total Allocated Additions:			0	0
Total To Be Allocated:	20,237,045	0		20,237,045

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department WORKER'S COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Worker's Compensation Payments	20,237,045	0	20,237,045
Departmental Totals			
Total Expenditures	20,237,045	0	20,237,045
Deductions			
Total Deductions	0	0	0
Functional Cost	20,237,045	0	20,237,045
Allocation Step 1			
1st Allocation	20,237,045	0	20,237,045
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S			
Total Allocated	20,237,045	0	20,237,045

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	8,523	0.0432	8,744		8,744		8,744
BUDGET AND PLANNING	459	0.0023	471		471		471
PERSONNEL	105	0.0005	108		108		108
PURCHASING	49,016	0.2485	50,288		50,288		50,288
GENERAL SERVICES	37,418	0.1897	38,389		38,389		38,389
SECRETARY OF STATE	7,531	0.0382	7,726		7,726		7,726
REVENUE	126,784	0.6427	130,073		130,073		130,073
LEGISLATURE	35,980	0.1824	36,913		36,913		36,913
JUDICIARY	1,156,382	5.8624	1,186,383		1,186,383		1,186,383
GOVERNOR	24,684	0.1251	25,324		25,324		25,324
AUDITOR	154	0.0008	158		158		158
ATTORNEY GENERAL	90,978	0.4612	93,338		93,338		93,338
AGRICULTURE	93,737	0.4752	96,169		96,169		96,169
INSURANCE	4,716	0.0239	4,838		4,838		4,838
ECONOMIC DEVELOPMENT	123,105	0.6241	126,299		126,299		126,299
EDUCATION	906,602	4.5961	930,123		930,123		930,123
HIGHER EDUCATION	542	0.0027	556		556		556
HEALTH	184,940	0.9376	189,738		189,738		189,738
LABOR	230,067	1.1664	236,036		236,036		236,036
MENTAL HEALTH	5,318,448	26.9626	5,456,431		5,456,431		5,456,431
NATURAL RESOURCES	314,324	1.5935	322,479		322,479		322,479
PUBLIC SAFETY	1,003,925	5.0895	1,029,971		1,029,971		1,029,971
SOCIAL SERVICES	2,224,960	11.2797	2,282,685		2,282,685		2,282,685
CORRECTIONS	5,906,270	29.9429	6,059,506		6,059,506		6,059,506
ALL OTHER	1,875,637	9.5088	1,924,299		1,924,299		1,924,299
SubTotal	19,725,287	100.0000	20,237,045		20,237,045		20,237,045
TOTAL	19,725,287	100.0000	20,237,045		20,237,045		20,237,045

Allocation Basis: Worker's Compensation Payments for FY 2007

Allocation Source: FY 2007 CAFR Work Papers

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	8,744	8,744
BUDGET AND PLANNING	471	471
PERSONNEL	108	108
PURCHASING	50,288	50,288
GENERAL SERVICES	38,389	38,389
SECRETARY OF STATE	7,726	7,726
REVENUE	130,073	130,073
LEGISLATURE	36,913	36,913
JUDICIARY	1,186,383	1,186,383
GOVERNOR	25,324	25,324
AUDITOR	158	158
ATTORNEY GENERAL	93,338	93,338
AGRICULTURE	96,169	96,169
INSURANCE	4,838	4,838
ECONOMIC DEVELOPMENT	126,299	126,299
EDUCATION	930,123	930,123
HIGHER EDUCATION	556	556
HEALTH	189,738	189,738
LABOR	236,036	236,036
MENTAL HEALTH	5,456,431	5,456,431
NATURAL RESOURCES	322,479	322,479
PUBLIC SAFETY	1,029,971	1,029,971
SOCIAL SERVICES	2,282,685	2,282,685
CORRECTIONS	6,059,506	6,059,506
ALL OTHER	1,924,299	1,924,299
Direct Billed	0	0
Total	20,237,045	20,237,045

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 11
FISCAL 2007

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 2007. 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:	4,081,999			4,081,999
Total Allocated Additions:			0	0
Non-Central Service Costs	(3,962,346)			
Section II Costs	(4,872)			
Total Departmental Cost Adjustments:	(3,967,218)			(3,967,218)
Total To Be Allocated:	114,781	0		114,781

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department UNEMPLOYMENT COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	4,081,999	0	4,081,999
Departmental Totals			
Total Expenditures	4,081,999	0	4,081,999
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(3,962,346)	0	(3,962,346)
Section II Costs	(4,872)	0	(4,872)
Functional Cost	114,781	0	114,781
Allocation Step 1			
1st Allocation	114,781	0	114,781
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	114,781	0	114,781

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department UNEMPLOYMENT COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	3,394	2.9569	3,394		3,394		3,394
TREASURER	4,438	3.8665	4,438		4,438		4,438
SECRETARY OF STATE	7,286	6.3477	7,286		7,286		7,286
REVENUE	99,663	86.8289	99,663		99,663		99,663
SubTotal	114,781	100.0000	114,781		114,781		114,781
TOTAL	114,781	100.0000	114,781		114,781		114,781

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2007 CAFR Work Papers

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
GENERAL SERVICES	3,394	3,394
TREASURER	4,438	4,438
SECRETARY OF STATE	7,286	7,286
REVENUE	99,663	99,663
Direct Billed	0	0
Total	114,781	114,781

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 12
FISCAL 2007

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 2007.

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:	206,513			206,513
Total Allocated Additions:			0	0
Total To Be Allocated:	206,513	0		206,513

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	3,329	0	3,329	0	0
Insurance/Bond Premium	203,184	0	0	145,792	53,045
Departmental Totals					
Total Expenditures	206,513	0	3,329	145,792	53,045
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	206,513	0	3,329	145,792	53,045
Allocation Step 1					
1st Allocation	206,513	0	3,329	145,792	53,045
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	206,513	0	3,329	145,792	53,045

MAXCars © 2008 MAXIMUS, INC.

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

	SPECIFIC BONDS
Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	4,347
Departmental Totals	
Total Expenditures	4,347
Deductions	
Total Deductions	0
Functional Cost	4,347
Allocation Step 1	
1st Allocation	4,347
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	4,347

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,510	0.0945	3		3		3
INFORMATION TECHNOLOGY	1,530	0.0958	3		3		3
REVENUE	5,511	0.3450	11		11		11
LEGISLATURE	572	0.0358	1		1		1
ATTORNEY GENERAL	1,352	0.0846	3		3		3
AGRICULTURE	17,097	1.0702	36		36		36
INSURANCE	1,775	0.1111	4		4		4
ECONOMIC DEVELOPMENT	10,125	0.6338	21		21		21
EDUCATION	250	0.0156	1		1		1
HIGHER EDUCATION	58,745	3.6773	122		122		122
HEALTH	14,606	0.9143	30		30		30
LABOR	956	0.0598	2		2		2
MENTAL HEALTH	81,160	5.0804	169		169		169
NATURAL RESOURCES	6,561	0.4107	14		14		14
PUBLIC SAFETY	1,289,694	80.7311	2,688		2,688		2,688
SOCIAL SERVICES	33,708	2.1100	70		70		70
CORRECTIONS	25,914	1.6221	54		54		54
ALL OTHER	46,455	2.9079	97		97		97
SubTotal	1,597,521	100.0000	3,329		3,329		3,329
TOTAL	1,597,521	100.0000	3,329		3,329		3,329

Allocation Basis: Vehicle Claims by Deparments for FY 2007

Allocation Source: FY 2007 CAFR work papers

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	53,886	36.9609	53,886		53,886		53,886
PUBLIC SAFETY	87,918	60.3037	87,918		87,918		87,918
ALL OTHER	3,988	2.7354	3,988		3,988		3,988
SubTotal	145,792	100.0000	145,792		145,792		145,792
TOTAL	145,792	100.0000	145,792		145,792		145,792

Allocation Basis: Actual Aircraft Liability Premiums, FY 2007

Allocation Source: FY 2007 CAFR work papers

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	22	0.0311	16		16		16
INFORMATION TECHNOLOGY	1,150	1.6249	862		862		862
BUDGET AND PLANNING	30	0.0424	22		22		22
ACCOUNTING	54	0.0763	40		40		40
PERSONNEL	77	0.1088	58		58		58
PURCHASING	57	0.0805	43		43		43
GENERAL SERVICES	72	0.1017	54		54		54
TREASURER	50	0.0706	37		37		37
SECRETARY OF STATE	275	0.3886	206		206		206
SECURITY	37	0.0523	28		28		28
REVENUE	1,586	2.2410	1,189		1,189		1,189
LEGISLATURE	732	1.0343	549		549		549
JUDICIARY	4,335	6.1252	3,249		3,249		3,249
GOVERNOR	33	0.0466	25		25		25
LT. GOVERNOR	7	0.0099	5		5		5
AUDITOR	127	0.1794	95		95		95
ATTORNEY GENERAL	443	0.6259	332		332		332
AGRICULTURE	467	0.6599	350		350		350
INSURANCE	192	0.2713	144		144		144
CONSERVATION	2,190	3.0944	1,641		1,641		1,641
ECONOMIC DEVELOPMENT	1,604	2.2664	1,202		1,202		1,202
EDUCATION	2,654	3.7500	1,989		1,989		1,989
HIGHER EDUCATION	58	0.0820	43		43		43
HEALTH	1,877	2.6521	1,407		1,407		1,407
HIGHWAYS	7,196	10.1677	5,393		5,393		5,393
LABOR	913	1.2900	684		684		684
MENTAL HEALTH	9,602	13.5673	7,197		7,197		7,197
NATURAL RESOURCES	2,061	2.9121	1,545		1,545		1,545
PUBLIC SAFETY	5,048	7.1327	3,784		3,784		3,784
SOCIAL SERVICES	8,553	12.0851	6,411		6,411		6,411
CORRECTIONS	11,138	15.7378	8,349		8,349		8,349
ALL OTHER	8,133	11.4917	6,096		6,096		6,096
SubTotal	70,773	100.0000	53,045		53,045		53,045

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	70,773	100.0000	53,045		53,045		53,045

Allocation Basis: Total Number of Employees, FY 2007

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

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SPECIFIC BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	636	14.6308	636		636		636
PUBLIC SAFETY	2,757	63.4230	2,757		2,757		2,757
ALL OTHER	954	21.9462	954		954		954
SubTotal	4,347	100.0000	4,347		4,347		4,347
TOTAL	4,347	100.0000	4,347		4,347		4,347

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2007 CAFR Work Papers

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	19	3	0	16	0
INFORMATION	865	3	0	862	0
BUDGET AND PLANNING	22	0	0	22	0
ACCOUNTING	40	0	0	40	0
PERSONNEL	58	0	0	58	0
PURCHASING	43	0	0	43	0
GENERAL SERVICES	53,940	0	53,886	54	0
TREASURER	37	0	0	37	0
SECRETARY OF STATE	206	0	0	206	0
SECURITY	28	0	0	28	0
REVENUE	1,200	11	0	1,189	0
LEGISLATURE	550	1	0	549	0
JUDICIARY	3,249	0	0	3,249	0
GOVERNOR	25	0	0	25	0
LT. GOVERNOR	5	0	0	5	0
AUDITOR	95	0	0	95	0
ATTORNEY GENERAL	335	3	0	332	0
AGRICULTURE	386	36	0	350	0
INSURANCE	784	4	0	144	636
CONSERVATION	1,641	0	0	1,641	0
ECONOMIC DEVELOPMENT	1,223	21	0	1,202	0
EDUCATION	1,990	1	0	1,989	0
HIGHER EDUCATION	165	122	0	43	0
HEALTH	1,437	30	0	1,407	0
HIGHWAYS	5,393	0	0	5,393	0
LABOR	686	2	0	684	0
MENTAL HEALTH	7,366	169	0	7,197	0
NATURAL RESOURCES	1,559	14	0	1,545	0
PUBLIC SAFETY	97,147	2,688	87,918	3,784	2,757
SOCIAL SERVICES	6,481	70	0	6,411	0
CORRECTIONS	8,403	54	0	8,349	0
ALL OTHER	11,135	97	3,988	6,096	954

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0	0	0	0	0
Total	206,513	3,329	145,792	53,045	4,347

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 13
FISCAL 2007

STATE OF MISSOURI

COMMISSIONER OF ADMINISTRATION

NATURE AND EXTENT OF SERVICES

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

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

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

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department COMM. OF ADMIN.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,107,857			1,107,857
BUILDING USE I	4,182		4,182	
EQUIPMENT USE	7,378		7,378	
RETIREMENT/GROUP INSURANCE	311,061		311,061	
OASDHI	73,581		73,581	
INSURANCE	19		19	
COMM. OF ADMIN.		14,698	14,698	
INFORMATION TECHNOLOGY SERVICES		357,259	357,259	
ACCOUNTING		709	709	
PERSONNEL		150,132	150,132	
PURCHASING		54	54	
GENERAL SERVICES		12,395	12,395	
TREASURER		30	30	
SECRETARY OF STATE		1,200	1,200	
SECURITY		6,592	6,592	
REVENUE		23	23	
Total Allocated Additions:	396,221	543,092	939,313	939,313
Capital Outlay	(14,080)			
GR Cost Reimbursement	(31,074)			
Total Departmental Cost Adjustments:	(45,154)			(45,154)
Total To Be Allocated:	1,458,924	543,092		2,002,016

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	988,313	0	821,810	166,503
Other Expense & Cost				
Departmental Expenditures	119,544	0	99,404	20,140
Departmental Totals				
Total Expenditures	1,107,857	0	921,214	186,643
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(14,080)	0	(11,708)	(2,372)
GR Cost Reimbursement	(31,074)	0	(31,074)	0
Functional Cost	1,062,703	0	878,432	184,271
Allocation Step 1				
Inbound- All Others	396,221	396,221	0	0
Reallocate Admin Costs		(396,221)	327,517	68,704
1st Allocation	1,458,924	0	1,205,949	252,975
Allocation Step 2				
Inbound- All Others	543,092	543,092	0	0
Reallocate Admin Costs		(543,092)	448,921	94,171
2nd Allocation	543,092	0	448,921	94,171
Total For 15 COMM. OF ADMIN.				
Total Allocated	2,002,016	0	1,654,870	347,146

MAXCars © 2008 MAXIMUS, INC.

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

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	21	1.2188	14,698		14,698		14,698
INFORMATION TECHNOLOGY	1,111	64.4806	777,603		777,603	293,039	1,070,642
BUDGET AND PLANNING	29	1.6831	20,297		20,297	7,649	27,946
ACCOUNTING	53	3.0760	37,095		37,095	13,979	51,074
PERSONNEL	74	4.2948	51,794		51,794	19,518	71,312
PURCHASING	55	3.1921	38,495		38,495	14,507	53,002
GENERAL SERVICES	70	4.0627	48,994		48,994	18,463	67,457
ALL OTHER	310	17.9919	216,973		216,973	81,766	298,739
SubTotal	1,723	100.0000	1,205,949		1,205,949	448,921	1,654,870
TOTAL	1,723	100.0000	1,205,949		1,205,949	448,921	1,654,870

Allocation Basis: Average Number of OA Employees, FY 2007

Allocation Source: HR Query "Number of OA Employees"

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	252,975		252,975	94,171	347,146
SubTotal	100	100.0000	252,975		252,975	94,171	347,146
TOTAL	100	100.0000	252,975		252,975	94,171	347,146

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	DEPARTMENTAL	GENERAL GOV'T
COMM. OF ADMIN.	14,698	14,698	0
INFORMATION	1,070,642	1,070,642	0
BUDGET AND PLANNING	27,946	27,946	0
ACCOUNTING	51,074	51,074	0
PERSONNEL	71,312	71,312	0
PURCHASING	53,002	53,002	0
GENERAL SERVICES	67,457	67,457	0
ALL OTHER	645,885	298,739	347,146
Direct Billed	0	0	0
Total	2,002,016	1,654,870	347,146

MAXCars © 2008 MAXIMUS, INC.

STATE OF MISSOURI

INFORMATION TECHNOLOGY SERVICES

NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. Most of the expenses of these services are included in the Section II sub-pool. The general and administration costs are allocated to each sub-pool based on functional cost (allowable expenses) on Schedule 14.3. These costs are from the Finance and Administration organization code.

Costs have been functionalized and allocated as follows:

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

Office Automation. Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each OA division based on the number of workstations located there in FY 2007.

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department INFORMATION TECHNOLOGY SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	56,491,326			56,491,326
BUILDING USE I	147,298		147,298	
BUILDING USE II	8,582		8,582	
EQUIPMENT USE	560,400		560,400	
RETIREMENT/GROUP INSURANCE	14,079,270		14,079,270	
OASDHI	3,229,570		3,229,570	
BUILDING RENTAL	704,432		704,432	
WORKER'S COMPENSATION	8,744		8,744	
INSURANCE	865		865	
COMM. OF ADMIN.	777,603	293,039	1,070,642	
INFORMATION TECHNOLOGY SERVICES		3,027,535	3,027,535	
BUDGET AND PLANNING		37,301	37,301	
ACCOUNTING		46,133	46,133	
PURCHASING		222,538	222,538	
GENERAL SERVICES		20,327	20,327	
TREASURER		1,947	1,947	
SECRETARY OF STATE		8,974	8,974	
SECURITY		159,206	159,206	
REVENUE		916	916	
Total Allocated Additions:	19,516,764	3,817,916	23,334,680	23,334,680
Capital Outlay - Departmental	(2,219,273)			
Captial Outlay - G & A	(98,849)			
GR Cost Reimbursement	(66,463)			
Total Departmental Cost Adjustments:	(2,384,585)			(2,384,585)
Total To Be Allocated:	73,623,505	3,817,916		77,441,421

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department INFORMATION TECHNOLOGY SERVICES

	Total	General & Admin	SYSTEM DEVELOPMENT	OFFICE AUTOMATION	SECTION II
Wages & Benefits					
Salaries & Wages	7,265,836	0	1,759,358	160,649	5,345,829
Other Expense & Cost					
Departmental Expenditures	45,153,373	0	553,319	521,786	44,078,268
General and Administrative	4,072,117	0	986,027	90,035	2,996,055
Departmental Totals					
Total Expenditures	56,491,326	0	3,298,704	772,470	52,420,152
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay - Departmental	(2,219,273)	0	(52,411)	(84,988)	(2,081,874)
Captial Outlay - G & A	(98,849)	0	(23,935)	(2,186)	(72,728)
GR Cost Reimbursement	(66,463)	0	(60,902)	(5,561)	0
Functional Cost	54,106,741	0	3,161,456	679,735	50,265,550
Allocation Step 1					
Inbound- All Others	19,516,764	19,516,764	0	0	0
Reallocate Admin Costs		(19,516,764)	1,140,365	245,189	18,131,210
1st Allocation	73,623,505	0	4,301,821	924,924	68,396,760
Allocation Step 2					
Inbound- All Others	3,817,916	3,817,916	0	0	0
Reallocate Admin Costs		(3,817,916)	223,081	47,964	3,546,871
2nd Allocation	3,817,916	0	223,081	47,964	3,546,871
Total For 16 INFORMATION					
Total Allocated	77,441,421	0	4,524,902	972,888	71,943,631

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department INFORMATION TECHNOLOGY SERVICES

Activity - SYSTEM DEVELOPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	5,973	8.0429	345,992		345,992		345,992
INFORMATION TECHNOLOGY	48,004	64.6396	2,780,684		2,780,684		2,780,684
ACCOUNTING	678	0.9130	39,274		39,274	7,455	46,729
PERSONNEL	5,947	8.0079	344,486		344,486	65,395	409,881
PURCHASING	580	0.7810	33,597		33,597	6,378	39,975
GENERAL SERVICES	8,975	12.0853	519,886		519,886	98,691	618,577
ALL OTHER	4,107	5.5303	237,902		237,902	45,162	283,064
SubTotal	74,264	100.0000	4,301,821		4,301,821	223,081	4,524,902
TOTAL	74,264	100.0000	4,301,821		4,301,821	223,081	4,524,902

Allocation Basis: System Development Hours for FY 2007

Allocation Source: Systems and Programming Project Summary

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department INFORMATION TECHNOLOGY SERVICES

Activity - OFFICE AUTOMATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	11	1.2182	11,267		11,267		11,267
INFORMATION TECHNOLOGY	241	26.6888	246,851		246,851		246,851
BUDGET AND PLANNING	32	3.5437	32,777		32,777	2,358	35,135
ACCOUNTING	66	7.3090	67,602		67,602	4,863	72,465
PERSONNEL	76	8.4164	77,845		77,845	5,599	83,444
PURCHASING	71	7.8627	72,724		72,724	5,231	77,955
GENERAL SERVICES	70	7.7519	71,700		71,700	5,157	76,857
REVENUE	22	2.4363	22,534		22,534	1,621	24,155
GOVERNOR	55	6.0908	56,335		56,335	4,052	60,387
LT. GOVERNOR	9	0.9967	9,219		9,219	663	9,882
ALL OTHER	250	27.6855	256,070		256,070	18,420	274,490
SubTotal	903	100.0000	924,924		924,924	47,964	972,888
TOTAL	903	100.0000	924,924		924,924	47,964	972,888

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department INFORMATION TECHNOLOGY SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	68,396,760		68,396,760	3,546,871	71,943,631
SubTotal	100	100.0000	68,396,760		68,396,760	3,546,871	71,943,631
TOTAL	100	100.0000	68,396,760		68,396,760	3,546,871	71,943,631

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .5 - Allocation Summary

For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SYSTEM	OFFICE AUTOMATION	SECTION II
COMM. OF ADMIN.	357,259	345,992	11,267	0
INFORMATION	3,027,535	2,780,684	246,851	0
BUDGET AND PLANNING	35,135	0	35,135	0
ACCOUNTING	119,194	46,729	72,465	0
PERSONNEL	493,325	409,881	83,444	0
PURCHASING	117,930	39,975	77,955	0
GENERAL SERVICES	695,434	618,577	76,857	0
REVENUE	24,155	0	24,155	0
GOVERNOR	60,387	0	60,387	0
LT. GOVERNOR	9,882	0	9,882	0
ALL OTHER	72,501,185	283,064	274,490	71,943,631
Direct Billed	0	0	0	0
Total	77,441,421	4,524,902	972,888	71,943,631

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 15
FISCAL 2007

STATE OF MISSOURI

BUDGET AND PLANNING

NATURE AND EXTENT OF SERVICES

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

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department BUDGET AND PLANNING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,614,150			1,614,150
BUILDING USE I	20,077		20,077	
EQUIPMENT USE	7,077		7,077	
RETIREMENT/GROUP INSURANCE	455,450		455,450	
OASDHI	117,730		117,730	
WORKER'S COMPENSATION	471		471	
INSURANCE	22		22	
COMM. OF ADMIN.	20,297	7,649	27,946	
INFORMATION TECHNOLOGY SERVICES	32,777	2,358	35,135	
BUDGET AND PLANNING		111,253	111,253	
ACCOUNTING		638	638	
PURCHASING		34	34	
GENERAL SERVICES		14,858	14,858	
TREASURER		28	28	
SECRETARY OF STATE		152	152	
SECURITY		9,229	9,229	
REVENUE		27	27	
Total Allocated Additions:	653,901	146,226	800,127	800,127
Capital Outlay	(4,642)			
GR Cost Reimbursement	(20,572)			
Total Departmental Cost Adjustments:	(25,214)			(25,214)
Total To Be Allocated:	2,242,837	146,226		2,389,063

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,512,556	0	945,348	567,208
Other Expense & Cost				
Departmental Expenditures	101,594	0	54,121	47,473
Departmental Totals				
Total Expenditures	1,614,150	0	999,469	614,681
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(4,642)	0	(2,901)	(1,741)
GR Cost Reimbursement	(20,572)	0	(20,572)	0
Functional Cost	1,588,936	0	975,996	612,940
Allocation Step 1				
Inbound- All Others	653,901	653,901	0	0
Reallocate Admin Costs		(653,901)	401,655	252,246
1st Allocation	2,242,837	0	1,377,651	865,186
Allocation Step 2				
Inbound- All Others	146,226	146,226	0	0
Reallocate Admin Costs		(146,226)	89,819	56,407
2nd Allocation	146,226	0	89,819	56,407
Total For 17 BUDGET AND				
Total Allocated	2,389,063	0	1,467,470	921,593

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department BUDGET AND PLANNING

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	1,031	2.7076	37,301		37,301		37,301
BUDGET AND PLANNING	3,075	8.0755	111,253		111,253		111,253
ACCOUNTING	662	1.7385	23,951		23,951	1,750	25,701
PERSONNEL	244	0.6408	8,828		8,828	645	9,473
PURCHASING	238	0.6250	8,611		8,611	629	9,240
GENERAL SERVICES	407	1.0689	14,725		14,725	1,076	15,801
TREASURER	558	1.4654	20,188		20,188	1,475	21,663
SECRETARY OF STATE	269	0.7064	9,732		9,732	711	10,443
SECURITY	99	0.2600	3,582		3,582	262	3,844
REVENUE	2,311	6.0691	83,611		83,611	6,110	89,721
JUDICIARY	920	2.4161	33,285		33,285	2,432	35,717
GOVERNOR	1,598	4.1966	57,815		57,815	4,225	62,040
LT. GOVERNOR	205	0.5384	7,417		7,417	542	7,959
AUDITOR	496	1.3026	17,945		17,945	1,311	19,256
ATTORNEY GENERAL	160	0.4202	5,789		5,789	423	6,212
AGRICULTURE	1,198	3.1462	43,343		43,343	3,167	46,510
INSURANCE	1,008	2.6472	36,469		36,469	2,665	39,134
CONSERVATION	175	0.4596	6,331		6,331	463	6,794
ECONOMIC DEVELOPMENT	1,177	3.0910	42,584		42,584	3,112	45,696
EDUCATION	2,391	6.2792	86,506		86,506	6,322	92,828
HIGHER EDUCATION	1,725	4.5302	62,410		62,410	4,561	66,971
HEALTH	1,109	2.9124	40,123		40,123	2,932	43,055
HIGHWAYS	1,624	4.2649	58,756		58,756	4,294	63,050
LABOR	1,016	2.6682	36,759		36,759	2,686	39,445
MENTAL HEALTH	1,910	5.0160	69,103		69,103	5,050	74,153
NATURAL RESOURCES	1,553	4.0785	56,187		56,187	4,106	60,293
PUBLIC SAFETY	2,172	5.7041	78,582		78,582	5,743	84,325
SOCIAL SERVICES	4,620	12.1332	167,151		167,151	12,215	179,366
CORRECTIONS	1,472	3.8657	53,257		53,257	3,892	57,149
ALL OTHER	2,655	6.9725	96,057		96,057	7,020	103,077
SubTotal	38,078	100.0000	1,377,651		1,377,651	89,819	1,467,470
TOTAL	38,078	100.0000	1,377,651		1,377,651	89,819	1,467,470

MAXCars © 2008 MAXIMUS, INC.

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

Allocation Basis: Budget and Planning Hours by Department, FY 2007
Allocation Source: Budget and Planning Office

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	865,186		865,186	56,407	921,593
SubTotal	100	100.0000	865,186		865,186	56,407	921,593
TOTAL	100	100.0000	865,186		865,186	56,407	921,593

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
INFORMATION	37,301	37,301	0
BUDGET AND PLANNING	111,253	111,253	0
ACCOUNTING	25,701	25,701	0
PERSONNEL	9,473	9,473	0
PURCHASING	9,240	9,240	0
GENERAL SERVICES	15,801	15,801	0
TREASURER	21,663	21,663	0
SECRETARY OF STATE	10,443	10,443	0
SECURITY	3,844	3,844	0
REVENUE	89,721	89,721	0
JUDICIARY	35,717	35,717	0
GOVERNOR	62,040	62,040	0
LT. GOVERNOR	7,959	7,959	0
AUDITOR	19,256	19,256	0
ATTORNEY GENERAL	6,212	6,212	0
AGRICULTURE	46,510	46,510	0
INSURANCE	39,134	39,134	0
CONSERVATION	6,794	6,794	0
ECONOMIC DEVELOPMENT	45,696	45,696	0
EDUCATION	92,828	92,828	0
HIGHER EDUCATION	66,971	66,971	0
HEALTH	43,055	43,055	0
HIGHWAYS	63,050	63,050	0
LABOR	39,445	39,445	0
MENTAL HEALTH	74,153	74,153	0
NATURAL RESOURCES	60,293	60,293	0
PUBLIC SAFETY	84,325	84,325	0
SOCIAL SERVICES	179,366	179,366	0
CORRECTIONS	57,149	57,149	0
ALL OTHER	1,024,670	103,077	921,593
Direct Billed	0	0	0

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Total	2,389,063	1,467,470	921,593

MAXCars © 2008 MAXIMUS, INC.

STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,053,695			2,053,695
BUILDING USE I	43,260		43,260	
EQUIPMENT USE	8,087		8,087	
RETIREMENT/GROUP INSURANCE	686,931		686,931	
OASDHI	132,446		132,446	
INSURANCE	40		40	
COMM. OF ADMIN.	37,095	13,979	51,074	
INFORMATION TECHNOLOGY SERVICES	106,876	12,318	119,194	
BUDGET AND PLANNING	23,951	1,750	25,701	
ACCOUNTING		1,636	1,636	
PURCHASING		278	278	
GENERAL SERVICES		8,418	8,418	
TREASURER		70	70	
SECRETARY OF STATE		240,653	240,653	
SECURITY		16,811	16,811	
REVENUE		1,557	1,557	
Total Allocated Additions:	1,038,686	297,470	1,336,156	1,336,156
Capital Outlay	(11,417)			
GR Cost Reimbursement	(26,949)			
Total Departmental Cost Adjustments:	(38,366)			(38,366)
Total To Be Allocated:	3,054,015	297,470		3,351,485

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,892,585	0	599,003	1,236,994	56,588
Other Expense & Cost					
Departmental Expenditures	161,110	0	50,991	105,302	4,817
Departmental Totals					
Total Expenditures	2,053,695	0	649,994	1,342,296	61,405
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay	(11,417)	0	(3,614)	(7,462)	(341)
GR Cost Reimbursement	(26,949)	0	(8,793)	(18,156)	0
Functional Cost	2,015,329	0	637,587	1,316,678	61,064
Allocation Step 1					
Inbound- All Others	1,038,686	1,038,686	0	0	0
Reallocate Admin Costs		(1,038,686)	328,608	678,606	31,472
1st Allocation	3,054,015	0	966,195	1,995,284	92,536
Allocation Step 2					
Inbound- All Others	297,470	297,470	0	0	0
Reallocate Admin Costs		(297,470)	94,110	194,347	9,013
2nd Allocation	297,470	0	94,110	194,347	9,013
Total For 18 ACCOUNTING					
Total Allocated	3,351,485	0	1,060,305	2,189,631	101,549

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	503	0.0344	333		333		333
INFORMATION TECHNOLOGY	26,669	1.8256	17,639		17,639		17,639
BUDGET AND PLANNING	688	0.0471	455		455		455
ACCOUNTING	1,259	0.0862	833		833		833
PERSONNEL	1,773	0.1214	1,173		1,173	117	1,290
PURCHASING	1,324	0.0906	876		876	87	963
GENERAL SERVICES	1,686	0.1154	1,115		1,115	111	1,226
TREASURER	1,222	0.0837	808		808	80	888
SECRETARY OF STATE	6,636	0.4543	4,389		4,389	436	4,825
SECURITY	895	0.0613	592		592	59	651
REVENUE	38,305	2.6221	25,335		25,335	2,518	27,853
LEGISLATURE	16,681	1.1419	11,033		11,033	1,096	12,129
JUDICIARY	96,341	6.5949	63,720		63,720	6,333	70,053
GOVERNOR	820	0.0561	542		542	54	596
LT. GOVERNOR	161	0.0110	106		106	11	117
AUDITOR	3,068	0.2100	2,029		2,029	202	2,231
ATTORNEY GENERAL	10,720	0.7338	7,090		7,090	705	7,795
AGRICULTURE	10,213	0.6991	6,755		6,755	671	7,426
INSURANCE	4,615	0.3159	3,052		3,052	303	3,355
CONSERVATION	49,605	3.3957	32,809		32,809	3,261	36,070
ECONOMIC DEVELOPMENT	31,049	2.1254	20,536		20,536	2,041	22,577
EDUCATION	50,193	3.4359	33,198		33,198	3,299	36,497
HIGHER EDUCATION	1,452	0.0994	960		960	95	1,055
HEALTH	44,578	3.0515	29,484		29,484	2,930	32,414
HIGHWAYS	167,421	11.4606	110,732		110,732	11,005	121,737
LABOR	20,885	1.4297	13,813		13,813	1,373	15,186
MENTAL HEALTH	224,282	15.3530	148,340		148,340	14,743	163,083
NATURAL RESOURCES	47,123	3.2258	31,167		31,167	3,097	34,264
PUBLIC SAFETY	120,172	8.2262	79,481		79,481	7,899	87,380
SOCIAL SERVICES	205,490	14.0666	135,911		135,911	13,507	149,418
CORRECTIONS	267,550	18.3148	176,956		176,956	17,587	194,543
ALL OTHER	7,459	0.5106	4,933		4,933	490	5,423
SubTotal	1,460,838	100.0000	966,195		966,195	94,110	1,060,305

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	1,460,838	100.0000	966,195		966,195	94,110	1,060,305

Allocation Basis: Number of Paychecks, FY 2007

Allocation Source: SAM II HR Access Query

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	493	0.0189	376		376		376
INFORMATION TECHNOLOGY	37,311	1.4281	28,494		28,494		28,494
BUDGET AND PLANNING	239	0.0091	183		183		183
ACCOUNTING	1,051	0.0402	803		803		803
PERSONNEL	816	0.0312	623		623	62	685
PURCHASING	1,845	0.0706	1,409		1,409	139	1,548
GENERAL SERVICES	40,084	1.5342	30,612		30,612	3,027	33,639
TREASURER	26,306	1.0069	20,090		20,090	1,987	22,077
SECRETARY OF STATE	12,822	0.4908	9,792		9,792	968	10,760
SECURITY	338	0.0129	258		258	26	284
REVENUE	182,269	6.9763	139,197		139,197	13,764	152,961
LEGISLATURE	14,241	0.5451	10,876		10,876	1,075	11,951
JUDICIARY	47,967	1.8359	36,632		36,632	3,622	40,254
GOVERNOR	1,242	0.0475	948		948	94	1,042
LT. GOVERNOR	318	0.0122	243		243	24	267
AUDITOR	2,102	0.0805	1,605		1,605	159	1,764
ATTORNEY GENERAL	15,664	0.5995	11,962		11,962	1,183	13,145
AGRICULTURE	31,987	1.2243	24,428		24,428	2,416	26,844
INSURANCE	5,709	0.2185	4,360		4,360	431	4,791
CONSERVATION	101,791	3.8960	77,737		77,737	7,687	85,424
ECONOMIC DEVELOPMENT	63,033	2.4126	48,138		48,138	4,760	52,898
EDUCATION	423,610	16.2135	323,506		323,506	31,989	355,495
HIGHER EDUCATION	7,022	0.2688	5,363		5,363	530	5,893
HEALTH	225,709	8.6389	172,371		172,371	17,045	189,416
HIGHWAYS	460,977	17.6436	352,041		352,041	34,810	386,851
LABOR	62,599	2.3960	47,806		47,806	4,727	52,533
MENTAL HEALTH	146,987	5.6259	112,252		112,252	11,100	123,352
NATURAL RESOURCES	109,422	4.1881	83,564		83,564	8,263	91,827
PUBLIC SAFETY	109,935	4.2077	83,956		83,956	8,302	92,258
SOCIAL SERVICES	275,691	10.5520	210,542		210,542	20,819	231,361
CORRECTIONS	186,892	7.1532	142,727		142,727	14,113	156,840
ALL OTHER	16,224	0.6210	12,390		12,390	1,225	13,615
SubTotal	2,612,696	100.0000	1,995,284		1,995,284	194,347	2,189,631

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	2,612,696	100.0000	1,995,284		1,995,284	194,347	2,189,631

Allocation Basis: Number of PV Documents by Agency

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

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	92,536		92,536	9,013	101,549
SubTotal	100	100.0000	92,536		92,536	9,013	101,549
TOTAL	100	100.0000	92,536		92,536	9,013	101,549

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
COMM. OF ADMIN.	709	333	376	0
INFORMATION	46,133	17,639	28,494	0
BUDGET AND PLANNING	638	455	183	0
ACCOUNTING	1,636	833	803	0
PERSONNEL	1,975	1,290	685	0
PURCHASING	2,511	963	1,548	0
GENERAL SERVICES	34,865	1,226	33,639	0
TREASURER	22,965	888	22,077	0
SECRETARY OF STATE	15,585	4,825	10,760	0
SECURITY	935	651	284	0
REVENUE	180,814	27,853	152,961	0
LEGISLATURE	24,080	12,129	11,951	0
JUDICIARY	110,307	70,053	40,254	0
GOVERNOR	1,638	596	1,042	0
LT. GOVERNOR	384	117	267	0
AUDITOR	3,995	2,231	1,764	0
ATTORNEY GENERAL	20,940	7,795	13,145	0
AGRICULTURE	34,270	7,426	26,844	0
INSURANCE	8,146	3,355	4,791	0
CONSERVATION	121,494	36,070	85,424	0
ECONOMIC DEVELOPMENT	75,475	22,577	52,898	0
EDUCATION	391,992	36,497	355,495	0
HIGHER EDUCATION	6,948	1,055	5,893	0
HEALTH	221,830	32,414	189,416	0
HIGHWAYS	508,588	121,737	386,851	0
LABOR	67,719	15,186	52,533	0
MENTAL HEALTH	286,435	163,083	123,352	0
NATURAL RESOURCES	126,091	34,264	91,827	0
PUBLIC SAFETY	179,638	87,380	92,258	0
SOCIAL SERVICES	380,779	149,418	231,361	0
CORRECTIONS	351,383	194,543	156,840	0
ALL OTHER	120,587	5,423	13,615	101,549

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	3,351,485	1,060,305	2,189,631	101,549

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 17
FISCAL 2007

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:	2,451,807			2,451,807
BUILDING USE I	59,226		59,226	
EQUIPMENT USE	13,062		13,062	
RETIREMENT/GROUP INSURANCE	745,252		745,252	
OASDHI	158,711		158,711	
WORKER'S COMPENSATION	108		108	
INSURANCE	58		58	
COMM. OF ADMIN.	51,794	19,518	71,312	
INFORMATION TECHNOLOGY SERVICES	422,331	70,994	493,325	
BUDGET AND PLANNING	8,828	645	9,473	
ACCOUNTING	1,796	179	1,975	
PURCHASING		109	109	
GENERAL SERVICES		15,822	15,822	
TREASURER		79	79	
SECRETARY OF STATE		6,119	6,119	
SECURITY		19,448	19,448	
REVENUE		37	37	
Total Allocated Additions:	1,461,166	132,950	1,594,116	1,594,116
Capital Outlay	(2,659)			
GR Cost Reimbursement	(37,332)			
Total Departmental Cost Adjustments:	(39,991)			(39,991)
Total To Be Allocated:	3,872,982	132,950		4,005,932

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
Wages & Benefits				
Salaries & Wages	2,210,604	0	2,169,238	41,366
Other Expense & Cost				
Departmental Expenditures	241,203	0	131,051	110,152
Departmental Totals				
Total Expenditures	2,451,807	0	2,300,289	151,518
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(2,659)	0	(2,659)	0
GR Cost Reimbursement	(37,332)	0	(37,332)	0
Functional Cost	2,411,816	0	2,260,298	151,518
Allocation Step 1				
Inbound- All Others	1,461,166	1,461,166	0	0
Reallocate Admin Costs		(1,461,166)	1,369,371	91,795
1st Allocation	3,872,982	0	3,629,669	243,313
Allocation Step 2				
Inbound- All Others	132,950	132,950	0	0
Reallocate Admin Costs		(132,950)	124,598	8,352
2nd Allocation	132,950	0	124,598	8,352
Total For 21 PERSONNEL				
Total Allocated	4,005,932	0	3,754,267	251,665

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,535	4.1362	150,132		150,132		150,132
SECURITY	8	0.0216	782		782	28	810
REVENUE	1,365	3.6782	133,505		133,505	4,781	138,286
AGRICULTURE	262	0.7060	25,625		25,625	918	26,543
INSURANCE	121	0.3260	11,834		11,834	424	12,258
ECONOMIC DEVELOPMENT	1,061	2.8590	103,772		103,772	3,716	107,488
HEALTH	1,661	4.4758	162,455		162,455	5,817	168,272
LABOR	775	2.0883	75,799		75,799	2,714	78,513
MENTAL HEALTH	7,707	20.7674	753,789		753,789	26,992	780,781
NATURAL RESOURCES	1,549	4.1740	151,501		151,501	5,425	156,926
PUBLIC SAFETY	2,252	6.0683	220,259		220,259	7,887	228,146
SOCIAL SERVICES	8,030	21.6378	785,380		785,380	28,124	813,504
CORRECTIONS	10,785	29.0614	1,054,836		1,054,836	37,772	1,092,608
SubTotal	37,111	100.0000	3,629,669		3,629,669	124,598	3,754,267
TOTAL	37,111	100.0000	3,629,669		3,629,669	124,598	3,754,267

Allocation Basis: Average Number of Merit & UCP Employees, FY 2007

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

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department PERSONNEL

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	243,313		243,313	8,352	251,665
SubTotal	100	100.0000	243,313		243,313	8,352	251,665
TOTAL	100	100.0000	243,313		243,313	8,352	251,665

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		SECTION II
COMM. OF ADMIN.	150,132	150,132	0
SECURITY	810	810	0
REVENUE	138,286	138,286	0
AGRICULTURE	26,543	26,543	0
INSURANCE	12,258	12,258	0
ECONOMIC DEVELOPMENT	107,488	107,488	0
HEALTH	168,272	168,272	0
LABOR	78,513	78,513	0
MENTAL HEALTH	780,781	780,781	0
NATURAL RESOURCES	156,926	156,926	0
PUBLIC SAFETY	228,146	228,146	0
SOCIAL SERVICES	813,504	813,504	0
CORRECTIONS	1,092,608	1,092,608	0
ALL OTHER	251,665	0	251,665
Direct Billed	0	0	0
Total	4,005,932	3,754,267	251,665

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 18
FISCAL 2007

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 2007.

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,159,499			4,159,499
BUILDING USE I	33,465		33,465	
EQUIPMENT USE	66,964		66,964	
RETIREMENT/GROUP INSURANCE	738,168		738,168	
OASDHI	161,878		161,878	
WORKER'S COMPENSATION	50,288		50,288	
INSURANCE	43		43	
COMM. OF ADMIN.	38,495	14,507	53,002	
INFORMATION TECHNOLOGY SERVICES	106,321	11,609	117,930	
BUDGET AND PLANNING	8,611	629	9,240	
ACCOUNTING	2,285	226	2,511	
PURCHASING		1,214	1,214	
GENERAL SERVICES		10,512	10,512	
TREASURER		96	96	
SECRETARY OF STATE		1,488	1,488	
SECURITY		11,537	11,537	
REVENUE		26	26	
Total Allocated Additions:	1,206,518	51,844	1,258,362	1,258,362
Capital Outlay	(1,377)			
Refunds	(169,754)			
GR Cost Reimbursement	(21,843)			
Total Departmental Cost Adjustments:	(192,974)			(192,974)
Total To Be Allocated:	5,173,043	51,844		5,224,887

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,104,805	0	1,481,120	623,685
Other Expense & Cost				
Departmental Expenditures	2,054,694	0	239,245	1,815,449
Departmental Totals				
Total Expenditures	4,159,499	0	1,720,365	2,439,134
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(1,377)	0	0	(1,377)
Refunds	(169,754)	0	(166,000)	(3,754)
GR Cost Reimbursement	(21,843)	0	(21,843)	0
Functional Cost	3,966,525	0	1,532,522	2,434,003
Allocation Step 1				
Inbound- All Others	1,206,518	1,206,518	0	0
Reallocate Admin Costs		(1,206,518)	466,155	740,363
1st Allocation	5,173,043	0	1,998,677	3,174,366
Allocation Step 2				
Inbound- All Others	51,844	51,844	0	0
Reallocate Admin Costs		(51,844)	20,031	31,813
2nd Allocation	51,844	0	20,031	31,813
Total For 22 PURCHASING				
Total Allocated	5,224,887	0	2,018,708	3,206,179

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	17,036	0.0027	54		54		54
INFORMATION TECHNOLOGY	69,974,842	11.1343	222,538		222,538		222,538
BUDGET AND PLANNING	10,671	0.0017	34		34		34
ACCOUNTING	87,265	0.0139	278		278		278
PERSONNEL	34,407	0.0055	109		109		109
PURCHASING	381,710	0.0607	1,214		1,214		1,214
GENERAL SERVICES	2,865,833	0.4560	9,114		9,114	103	9,217
TREASURER	676,700	0.1077	2,152		2,152	24	2,176
SECRETARY OF STATE	7,811,012	1.2429	24,841		24,841	280	25,121
SECURITY	179,002	0.0285	569		569	6	575
REVENUE	13,042,859	2.0754	41,480		41,480	468	41,948
GOVERNOR	1,815	0.0003	6		6		6
LT. GOVERNOR	300,179	0.0478	955		955	11	966
AUDITOR	200,424	0.0319	637		637	7	644
ATTORNEY GENERAL	1,036,604	0.1649	3,297		3,297	37	3,334
AGRICULTURE	1,943,452	0.3092	6,181		6,181	70	6,251
INSURANCE	997,572	0.1587	3,173		3,173	36	3,209
CONSERVATION	15,286,390	2.4323	48,615		48,615	549	49,164
ECONOMIC DEVELOPMENT	18,109,223	2.8815	57,592		57,592	650	58,242
EDUCATION	56,494,245	8.9893	179,666		179,666	2,028	181,694
HIGHER EDUCATION	8,664,827	1.3787	27,556		27,556	311	27,867
HEALTH	55,271,014	8.7946	175,776		175,776	1,984	177,760
LABOR	1,236,912	0.1968	3,934		3,934	44	3,978
MENTAL HEALTH	53,885,627	8.5742	171,370		171,370	1,935	173,305
NATURAL RESOURCES	10,995,580	1.7496	34,969		34,969	395	35,364
PUBLIC SAFETY	48,200,005	7.6695	153,288		153,288	1,730	155,018
SOCIAL SERVICES	101,778,918	16.1949	323,683		323,683	3,654	327,337
CORRECTIONS	150,968,110	24.0217	480,118		480,118	5,421	485,539
ALL OTHER	8,011,455	1.2748	25,478		25,478	288	25,766
SubTotal	628,463,689	100.0000	1,998,677		1,998,677	20,031	2,018,708
TOTAL	628,463,689	100.0000	1,998,677		1,998,677	20,031	2,018,708

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Allocation Basis: Payments Against Contract Releases
Allocation Source: Microsof Access Query from SAM II Data Warehouse

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	3,174,366		3,174,366	31,813	3,206,179
SubTotal	100	100.0000	3,174,366		3,174,366	31,813	3,206,179
TOTAL	100	100.0000	3,174,366		3,174,366	31,813	3,206,179

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
COMM. OF ADMIN.	54	54	0
INFORMATION	222,538	222,538	0
BUDGET AND PLANNING	34	34	0
ACCOUNTING	278	278	0
PERSONNEL	109	109	0
PURCHASING	1,214	1,214	0
GENERAL SERVICES	9,217	9,217	0
TREASURER	2,176	2,176	0
SECRETARY OF STATE	25,121	25,121	0
SECURITY	575	575	0
REVENUE	41,948	41,948	0
GOVERNOR	6	6	0
LT. GOVERNOR	966	966	0
AUDITOR	644	644	0
ATTORNEY GENERAL	3,334	3,334	0
AGRICULTURE	6,251	6,251	0
INSURANCE	3,209	3,209	0
CONSERVATION	49,164	49,164	0
ECONOMIC DEVELOPMENT	58,242	58,242	0
EDUCATION	181,694	181,694	0
HIGHER EDUCATION	27,867	27,867	0
HEALTH	177,760	177,760	0
LABOR	3,978	3,978	0
MENTAL HEALTH	173,305	173,305	0
NATURAL RESOURCES	35,364	35,364	0
PUBLIC SAFETY	155,018	155,018	0
SOCIAL SERVICES	327,337	327,337	0
CORRECTIONS	485,539	485,539	0
ALL OTHER	3,231,945	25,766	3,206,179
Direct Billed	0	0	0

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Total	5,224,887	2,018,708	3,206,179

MAXCars © 2008 MAXIMUS, INC.

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

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

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,923,597			21,923,597
BUILDING USE I	34,279		34,279	
BUILDING USE II	2,238		2,238	
EQUIPMENT USE	20,207		20,207	
RETIREMENT/GROUP INSURANCE	309,340		309,340	
OASDHI	58,878		58,878	
BUILDING RENTAL	1,357,809		1,357,809	
WORKER'S COMPENSATION	38,389		38,389	
UNEMPLOYMENT COMPENSATION	3,394		3,394	
INSURANCE	53,940		53,940	
COMM. OF ADMIN.	48,994	18,463	67,457	
INFORMATION TECHNOLOGY SERVICES	591,586	103,848	695,434	
BUDGET AND PLANNING	14,725	1,076	15,801	
ACCOUNTING	31,727	3,138	34,865	
PURCHASING	9,114	103	9,217	
GENERAL SERVICES		19,521	19,521	
TREASURER		1,271	1,271	
SECRETARY OF STATE		395	395	
SECURITY		8,570	8,570	
REVENUE		373	373	
Total Allocated Additions:	2,574,620	156,758	2,731,378	2,731,378
Capital Outlay - Departmental	(519,551)			
Unallowable Risk Management	(12,507,997)			
GR Cost Reimbursement	(16,064)			
Total Departmental Cost Adjustments:	(13,043,612)			(13,043,612)
Total To Be Allocated:	11,454,605	156,758		11,611,363

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

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

	Total	General & Admin	RISK MANAGEMENT	MAIL SERVICES	SECTION II
Wages & Benefits					
Salaries & Wages	2,228,257	0	543,578	166,240	1,518,439
Other Expense & Cost					
Departmental Expenditures	19,510,313	0	12,557,692	14,995	6,921,246
General and Administrative	185,027	0	45,137	13,804	126,086
Departmental Totals					
Total Expenditures	21,923,597	0	13,146,407	195,039	8,565,771
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay - Departmental	(519,551)	0	0	0	(504,045)
Unallowable Risk Management	(12,507,997)	0	(12,507,997)	0	0
GR Cost Reimbursement	(16,064)	0	(16,064)	0	0
Functional Cost	8,879,985	0	622,346	195,039	8,061,726
Allocation Step 1					
Inbound- All Others	2,574,620	2,574,620	0	0	0
Reallocate Admin Costs		(2,574,620)	180,440	56,549	2,337,379
1st Allocation	11,454,605	0	802,786	251,588	10,399,105
Allocation Step 2					
Inbound- All Others	156,758	156,758	0	0	0
Reallocate Admin Costs		(156,758)	10,986	3,443	142,314
2nd Allocation	156,758	0	10,986	3,443	142,314
Total For 23 GENERAL					
Total Allocated	11,611,363	0	813,772	255,031	10,541,419

MAXCars © 2008 MAXIMUS, INC.

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

	OTHER
Wages & Benefits	
Salaries & Wages	0
Other Expense & Cost	
Departmental Expenditures	16,380
General and Administrative	0
Departmental Totals	
Total Expenditures	16,380
Deductions	
Total Deductions	0
Cost Adjustments	
Capital Outlay - Departmental	(15,506)
Unallowable Risk Management	0
GR Cost Reimbursement	0
Functional Cost	874
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	252
1st Allocation	1,126
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	15
2nd Allocation	15
Total For 23 GENERAL	
Total Allocated	1,141

MAXCars © 2008 MAXIMUS, INC.

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	22	0.0311	250		250		250
INFORMATION TECHNOLOGY	1,150	1.6249	13,045		13,045		13,045
BUDGET AND PLANNING	30	0.0424	340		340		340
ACCOUNTING	54	0.0763	613		613		613
PERSONNEL	77	0.1088	873		873		873
PURCHASING	57	0.0805	647		647		647
GENERAL SERVICES	72	0.1017	817		817		817
TREASURER	50	0.0706	567		567	8	575
SECRETARY OF STATE	275	0.3886	3,119		3,119	44	3,163
SECURITY	37	0.0523	420		420	6	426
REVENUE	1,586	2.2410	17,990		17,990	251	18,241
LEGISLATURE	732	1.0343	8,303		8,303	116	8,419
JUDICIARY	4,335	6.1252	49,172		49,172	687	49,859
GOVERNOR	33	0.0466	374		374	5	379
LT. GOVERNOR	7	0.0099	79		79	1	80
AUDITOR	127	0.1794	1,441		1,441	20	1,461
ATTORNEY GENERAL	443	0.6259	5,025		5,025	70	5,095
AGRICULTURE	467	0.6599	5,297		5,297	74	5,371
INSURANCE	192	0.2713	2,178		2,178	30	2,208
CONSERVATION	2,190	3.0944	24,841		24,841	347	25,188
ECONOMIC DEVELOPMENT	1,604	2.2664	18,194		18,194	254	18,448
EDUCATION	2,654	3.7500	30,105		30,105	421	30,526
HIGHER EDUCATION	58	0.0820	658		658	9	667
HEALTH	1,877	2.6521	21,291		21,291	298	21,589
HIGHWAYS	7,196	10.1677	81,625		81,625	1,141	82,766
LABOR	913	1.2900	10,356		10,356	145	10,501
MENTAL HEALTH	9,602	13.5673	108,917		108,917	1,522	110,439
NATURAL RESOURCES	2,061	2.9121	23,378		23,378	327	23,705
PUBLIC SAFETY	5,048	7.1327	57,260		57,260	800	58,060
SOCIAL SERVICES	8,553	12.0851	97,018		97,018	1,356	98,374
CORRECTIONS	11,138	15.7378	126,339		126,339	1,765	128,104
ALL OTHER	8,133	11.4917	92,254		92,254	1,289	93,543
SubTotal	70,773	100.0000	802,786		802,786	10,986	813,772

MAXCars © 2008 MAXIMUS, INC.

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	70,773	100.0000	802,786		802,786	10,986	813,772

Allocation Basis: Total Number of Employees, FY 2007

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

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

Activity - MAIL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	9,415	4.8272	12,145		12,145		12,145
INFORMATION TECHNOLOGY	5,645	2.8943	7,282		7,282		7,282
BUDGET AND PLANNING	11,255	5.7706	14,518		14,518		14,518
ACCOUNTING	6,051	3.1025	7,805		7,805		7,805
PERSONNEL	11,589	5.9419	14,949		14,949		14,949
PURCHASING	7,648	3.9213	9,865		9,865		9,865
GENERAL SERVICES	14,500	7.4344	18,704		18,704		18,704
SECURITY	18	0.0092	23		23		23
REVENUE	4,111	2.1078	5,303		5,303	110	5,413
LEGISLATURE	18,754	9.6155	24,191		24,191	501	24,692
JUDICIARY	1,875	0.9613	2,419		2,419	50	2,469
GOVERNOR	7	0.0036	9		9		9
LT. GOVERNOR	3,776	1.9360	4,871		4,871	101	4,972
AUDITOR	5,628	2.8856	7,260		7,260	150	7,410
AGRICULTURE	1,875	0.9613	2,419		2,419	50	2,469
INSURANCE	10,084	5.1702	13,008		13,008	269	13,277
ECONOMIC DEVELOPMENT	2,402	1.2315	3,098		3,098	64	3,162
EDUCATION	5,206	2.6692	6,715		6,715	139	6,854
HIGHER EDUCATION	3,757	1.9263	4,846		4,846	100	4,946
HEALTH	11,479	5.8855	14,807		14,807	307	15,114
LABOR	9,529	4.8857	12,292		12,292	254	12,546
MENTAL HEALTH	1,116	0.5722	1,440		1,440	30	1,470
NATURAL RESOURCES	4,913	2.5190	6,337		6,337	131	6,468
PUBLIC SAFETY	10,385	5.3246	13,396		13,396	277	13,673
CORRECTIONS	979	0.5020	1,263		1,263	26	1,289
ALL OTHER	33,042	16.9413	42,623		42,623	884	43,507
SubTotal	195,039	100.0000	251,588		251,588	3,443	255,031
TOTAL	195,039	100.0000	251,588		251,588	3,443	255,031

Allocation Basis: Actual Postage and Handling and Mail Stops

Allocation Source: Office of Administration Mail Room

MAXCars © 2008 MAXIMUS, INC.

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

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	10,399,105		10,399,105	142,314	10,541,419
SubTotal	100	100.0000	10,399,105		10,399,105	142,314	10,541,419
TOTAL	100	100.0000	10,399,105		10,399,105	142,314	10,541,419

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

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

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	1,126		1,126	15	1,141
SubTotal	100	100.0000	1,126		1,126	15	1,141
TOTAL	100	100.0000	1,126		1,126	15	1,141

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
COMM. OF ADMIN.	12,395	250	12,145	0	0
INFORMATION	20,327	13,045	7,282	0	0
BUDGET AND PLANNING	14,858	340	14,518	0	0
ACCOUNTING	8,418	613	7,805	0	0
PERSONNEL	15,822	873	14,949	0	0
PURCHASING	10,512	647	9,865	0	0
GENERAL SERVICES	19,521	817	18,704	0	0
TREASURER	575	575	0	0	0
SECRETARY OF STATE	3,163	3,163	0	0	0
SECURITY	449	426	23	0	0
REVENUE	23,654	18,241	5,413	0	0
LEGISLATURE	33,111	8,419	24,692	0	0
JUDICIARY	52,328	49,859	2,469	0	0
GOVERNOR	388	379	9	0	0
LT. GOVERNOR	5,052	80	4,972	0	0
AUDITOR	8,871	1,461	7,410	0	0
ATTORNEY GENERAL	5,095	5,095	0	0	0
AGRICULTURE	7,840	5,371	2,469	0	0
INSURANCE	15,485	2,208	13,277	0	0
CONSERVATION	25,188	25,188	0	0	0
ECONOMIC DEVELOPMENT	21,610	18,448	3,162	0	0
EDUCATION	37,380	30,526	6,854	0	0
HIGHER EDUCATION	5,613	667	4,946	0	0
HEALTH	36,703	21,589	15,114	0	0
HIGHWAYS	82,766	82,766	0	0	0
LABOR	23,047	10,501	12,546	0	0
MENTAL HEALTH	111,909	110,439	1,470	0	0
NATURAL RESOURCES	30,173	23,705	6,468	0	0
PUBLIC SAFETY	71,733	58,060	13,673	0	0
SOCIAL SERVICES	98,374	98,374	0	0	0
CORRECTIONS	129,393	128,104	1,289	0	0
ALL OTHER	10,679,610	93,543	43,507	10,541,419	1,141

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Direct Billed	0	0	0	0	0
Total	11,611,363	813,772	255,031	10,541,419	1,141

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 20
FISCAL 2007

STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,452,280			25,452,280
BUILDING USE I	57,028		57,028	
RETIREMENT/GROUP INSURANCE	661,353		661,353	
OASDHI	147,162		147,162	
BUILDING RENTAL	176,121		176,121	
UNEMPLOYMENT COMPENSATION	4,438		4,438	
INSURANCE	37		37	
BUDGET AND PLANNING	20,188	1,475	21,663	
ACCOUNTING	20,898	2,067	22,965	
PURCHASING	2,152	24	2,176	
GENERAL SERVICES	567	8	575	
TREASURER		838	838	
SECRETARY OF STATE		26,876	26,876	
SECURITY		15,822	15,822	
REVENUE		16	16	
Total Allocated Additions:	1,089,944	47,126	1,137,070	1,137,070
Capital Outlay	(117,570)			
Refunds	(22,502,098)			
Total Departmental Cost Adjustments:	(22,619,668)			(22,619,668)
Total To Be Allocated:	3,922,556	47,126		3,969,682

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department TREASURER

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,938,993	0	91,234	1,847,759
Other Expense & Cost				
Departmental Expenditures	1,011,189	0	47,627	963,562
Refunds	22,502,098	0	0	22,502,098
Departmental Totals				
Total Expenditures	25,452,280	0	138,861	25,313,419
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(117,570)	0	(5,538)	(112,032)
Refunds	(22,502,098)	0	0	(22,502,098)
Functional Cost	2,832,612	0	133,323	2,699,289
Allocation Step 1				
Inbound- All Others	1,089,944	1,089,944	0	0
Reallocate Admin Costs		(1,089,944)	51,300	1,038,644
1st Allocation	3,922,556	0	184,623	3,737,933
Allocation Step 2				
Inbound- All Others	47,126	47,126	0	0
Reallocate Admin Costs		(47,126)	2,218	44,908
2nd Allocation	47,126	0	2,218	44,908
Total For 24 TREASURER				
Total Allocated	3,969,682	0	186,841	3,782,841

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	996	0.0164	30		30		30
INFORMATION TECHNOLOGY	63,980	1.0546	1,947		1,947		1,947
BUDGET AND PLANNING	927	0.0153	28		28		28
ACCOUNTING	2,310	0.0381	70		70		70
PERSONNEL	2,589	0.0427	79		79		79
PURCHASING	3,169	0.0522	96		96		96
GENERAL SERVICES	41,770	0.6885	1,271		1,271		1,271
TREASURER	27,528	0.4538	838		838		838
SECRETARY OF STATE	19,458	0.3207	592		592	7	599
SECURITY	1,233	0.0203	38		38		38
REVENUE	1,613,130	26.5896	49,090		49,090	605	49,695
LEGISLATURE	30,922	0.5097	941		941	12	953
JUDICIARY	144,308	2.3787	4,392		4,392	54	4,446
GOVERNOR	2,062	0.0340	63		63	1	64
LT. GOVERNOR	479	0.0079	15		15		15
AUDITOR	5,170	0.0852	157		157	2	159
ATTORNEY GENERAL	26,384	0.4349	803		803	10	813
AGRICULTURE	42,200	0.6956	1,284		1,284	16	1,300
INSURANCE	10,324	0.1702	314		314	4	318
CONSERVATION	151,396	2.4955	4,607		4,607	57	4,664
ECONOMIC DEVELOPMENT	94,082	1.5508	2,863		2,863	35	2,898
EDUCATION	473,803	7.8098	14,419		14,419	177	14,596
HIGHER EDUCATION	8,474	0.1397	258		258	3	261
HEALTH	270,287	4.4552	8,225		8,225	101	8,326
HIGHWAYS	628,398	10.3581	19,123		19,123	235	19,358
LABOR	83,484	1.3761	2,541		2,541	31	2,572
MENTAL HEALTH	371,269	6.1197	11,298		11,298	139	11,437
NATURAL RESOURCES	156,545	2.5804	4,764		4,764	59	4,823
PUBLIC SAFETY	230,107	3.7929	7,003		7,003	86	7,089
SOCIAL SERVICES	1,081,843	17.8323	32,923		32,923	405	33,328
CORRECTIONS	454,442	7.4907	13,830		13,830	170	14,000
ALL OTHER	23,683	0.3904	721		721	9	730
SubTotal	6,066,752	100.0000	184,623		184,623	2,218	186,841

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	6,066,752	100.0000	184,623		184,623	2,218	186,841

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

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	3,737,933		3,737,933	44,908	3,782,841
SubTotal	100	100.0000	3,737,933		3,737,933	44,908	3,782,841
TOTAL	100	100.0000	3,737,933		3,737,933	44,908	3,782,841

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
COMM. OF ADMIN.	30	30	0
INFORMATION	1,947	1,947	0
BUDGET AND PLANNING	28	28	0
ACCOUNTING	70	70	0
PERSONNEL	79	79	0
PURCHASING	96	96	0
GENERAL SERVICES	1,271	1,271	0
TREASURER	838	838	0
SECRETARY OF STATE	599	599	0
SECURITY	38	38	0
REVENUE	49,695	49,695	0
LEGISLATURE	953	953	0
JUDICIARY	4,446	4,446	0
GOVERNOR	64	64	0
LT. GOVERNOR	15	15	0
AUDITOR	159	159	0
ATTORNEY GENERAL	813	813	0
AGRICULTURE	1,300	1,300	0
INSURANCE	318	318	0
CONSERVATION	4,664	4,664	0
ECONOMIC DEVELOPMENT	2,898	2,898	0
EDUCATION	14,596	14,596	0
HIGHER EDUCATION	261	261	0
HEALTH	8,326	8,326	0
HIGHWAYS	19,358	19,358	0
LABOR	2,572	2,572	0
MENTAL HEALTH	11,437	11,437	0
NATURAL RESOURCES	4,823	4,823	0
PUBLIC SAFETY	7,089	7,089	0
SOCIAL SERVICES	33,328	33,328	0
CORRECTIONS	14,000	14,000	0
ALL OTHER	3,783,571	730	3,782,841

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	3,969,682	186,841	3,782,841

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 21
FISCAL 2007

STATE OF MISSOURI

SECRETARY OF STATE

NATURE AND EXTENT OF SERVICES

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department SECRETARY OF STATE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	46,612,532			46,612,532
BUILDING USE I	6,876		6,876	
BUILDING USE II	3,190		3,190	
BUILDING USE III	499,038		499,038	
RETIREMENT/GROUP INSURANCE	3,270,266		3,270,266	
OASDHI	662,229		662,229	
BUILDING RENTAL	1,427,728		1,427,728	
WORKER'S COMPENSATION	7,726		7,726	
UNEMPLOYMENT COMPENSATION	7,286		7,286	
INSURANCE	206		206	
BUDGET AND PLANNING	9,732	711	10,443	
ACCOUNTING	14,181	1,404	15,585	
PURCHASING	24,841	280	25,121	
GENERAL SERVICES	3,119	44	3,163	
TREASURER	592	7	599	
SECRETARY OF STATE		230,297	230,297	
SECURITY		80,757	80,757	
REVENUE		307	307	
Total Allocated Additions:	5,937,010	313,807	6,250,817	6,250,817
Capital Outlay - Departmental	(243,630)			
Capital Outlay - G & A	(1,133,459)			
Postage	(2,133)			
GR Cost Reimbursement	(229,788)			
Total Departmental Cost Adjustments:	(1,609,010)			(1,609,010)
Total To Be Allocated:	50,940,532	313,807		51,254,339

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	7,168,856	0	2,052,858	5,115,998
Other Expense & Cost				
Departmental Expenditures	34,569,922	0	1,063,598	33,506,324
General and Administrative	4,873,754	0	1,395,638	3,478,116
Departmental Totals				
Total Expenditures	46,612,532	0	4,512,094	42,100,438
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(243,630)	0	(126,704)	(116,926)
Capital Outlay - G & A	(1,133,459)	0	(324,575)	(808,884)
Postage	(2,133)	0	(611)	(1,522)
GR Cost Reimbursement	(229,788)	0	(229,788)	0
Functional Cost	45,003,522	0	3,830,416	41,173,106
Allocation Step 1				
Inbound- All Others	5,937,010	5,937,010	0	0
Reallocate Admin Costs		(5,937,010)	505,323	5,431,687
1st Allocation	50,940,532	0	4,335,739	46,604,793
Allocation Step 2				
Inbound- All Others	313,807	313,807	0	0
Reallocate Admin Costs		(313,807)	26,709	287,098
2nd Allocation	313,807	0	26,709	287,098
Total For 25 SECRETARY OF				
Total Allocated	51,254,339	0	4,362,448	46,891,891

MAXCars © 2008 MAXIMUS, INC.

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

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	79	0.0277	1,200		1,200		1,200
INFORMATION TECHNOLOGY	591	0.2070	8,974		8,974		8,974
BUDGET AND PLANNING	10	0.0035	152		152		152
ACCOUNTING	15,849	5.5504	240,653		240,653		240,653
PERSONNEL	403	0.1411	6,119		6,119		6,119
PURCHASING	98	0.0343	1,488		1,488		1,488
GENERAL SERVICES	26	0.0091	395		395		395
TREASURER	1,770	0.6199	26,876		26,876		26,876
SECRETARY OF STATE	15,167	5.3116	230,297		230,297		230,297
SECURITY	49	0.0172	744		744	5	749
REVENUE	1,664	0.5827	25,266		25,266	177	25,443
LEGISLATURE	1,296	0.4539	19,679		19,679	138	19,817
JUDICIARY	31,080	10.8844	471,921		471,921	3,300	475,221
GOVERNOR	76	0.0266	1,154		1,154	8	1,162
LT. GOVERNOR	143	0.0501	2,171		2,171	15	2,186
AUDITOR	1,992	0.6976	30,247		30,247	212	30,459
ATTORNEY GENERAL	42,817	14.9949	650,137		650,137	4,544	654,681
AGRICULTURE	1,235	0.4325	18,752		18,752	131	18,883
INSURANCE	10,975	3.8435	166,645		166,645	1,165	167,810
CONSERVATION	666	0.2332	10,113		10,113	71	10,184
ECONOMIC DEVELOPMENT	3,135	1.0979	47,602		47,602	333	47,935
EDUCATION	6,024	2.1097	91,469		91,469	640	92,109
HIGHER EDUCATION	1,424	0.4987	21,622		21,622	151	21,773
HEALTH	15,831	5.5441	240,379		240,379	1,681	242,060
HIGHWAYS	2,233	0.7820	33,906		33,906	237	34,143
LABOR	15,772	5.5235	239,483		239,483	1,675	241,158
MENTAL HEALTH	6,664	2.3338	101,187		101,187	708	101,895
NATURAL RESOURCES	9,735	3.4093	147,817		147,817	1,034	148,851
PUBLIC SAFETY	13,311	4.6616	202,115		202,115	1,413	203,528
SOCIAL SERVICES	36,219	12.6842	549,952		549,952	3,846	553,798
CORRECTIONS	41,441	14.5129	629,244		629,244	4,400	633,644
ALL OTHER	7,770	2.7211	117,980		117,980	825	118,805
SubTotal	285,545	100.0000	4,335,739		4,335,739	26,709	4,362,448

MAXCars © 2008 MAXIMUS, INC.

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 Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	285,545	100.0000	4,335,739		4,335,739	26,709	4,362,448

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	46,604,793		46,604,793	287,098	46,891,891
SubTotal	100	100.0000	46,604,793		46,604,793	287,098	46,891,891
TOTAL	100	100.0000	46,604,793		46,604,793	287,098	46,891,891

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
COMM. OF ADMIN.	1,200	1,200	0
INFORMATION	8,974	8,974	0
BUDGET AND PLANNING	152	152	0
ACCOUNTING	240,653	240,653	0
PERSONNEL	6,119	6,119	0
PURCHASING	1,488	1,488	0
GENERAL SERVICES	395	395	0
TREASURER	26,876	26,876	0
SECRETARY OF STATE	230,297	230,297	0
SECURITY	749	749	0
REVENUE	25,443	25,443	0
LEGISLATURE	19,817	19,817	0
JUDICIARY	475,221	475,221	0
GOVERNOR	1,162	1,162	0
LT. GOVERNOR	2,186	2,186	0
AUDITOR	30,459	30,459	0
ATTORNEY GENERAL	654,681	654,681	0
AGRICULTURE	18,883	18,883	0
INSURANCE	167,810	167,810	0
CONSERVATION	10,184	10,184	0
ECONOMIC DEVELOPMENT	47,935	47,935	0
EDUCATION	92,109	92,109	0
HIGHER EDUCATION	21,773	21,773	0
HEALTH	242,060	242,060	0
HIGHWAYS	34,143	34,143	0
LABOR	241,158	241,158	0
MENTAL HEALTH	101,895	101,895	0
NATURAL RESOURCES	148,851	148,851	0
PUBLIC SAFETY	203,528	203,528	0
SOCIAL SERVICES	553,798	553,798	0
CORRECTIONS	633,644	633,644	0
ALL OTHER	47,010,696	118,805	46,891,891

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
Direct Billed	0	0	0
Total	51,254,339	4,362,448	46,891,891

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 22
FISCAL 2007

STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,382,963			1,382,963
BUILDING USE I	6,987		6,987	
RETIREMENT/GROUP INSURANCE	464,946		464,946	
OASDHI	88,297		88,297	
INSURANCE	28		28	
BUDGET AND PLANNING	3,582	262	3,844	
ACCOUNTING	850	85	935	
PERSONNEL	782	28	810	
PURCHASING	569	6	575	
GENERAL SERVICES	443	6	449	
TREASURER	38		38	
SECRETARY OF STATE	744	5	749	
SECURITY		12,855	12,855	
Total Allocated Additions:	567,266	13,247	580,513	580,513
Capital Outlay - Departmental	(6,380)			
Capital Outlay - G & A	(226)			
Unallowable Security	(235,205)			
Total Departmental Cost Adjustments:	(241,811)			(241,811)
Total To Be Allocated:	1,708,418	13,247		1,721,665

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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,264,887	0	1,264,887
Other Expense & Cost			
Departmental Expenditures	102,188	0	102,188
General and Administrative	15,888	0	15,888
Departmental Totals			
Total Expenditures	1,382,963	0	1,382,963
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Capital Outlay - Departmental	(6,380)	0	(6,380)
Capital Outlay - G & A	(226)	0	(226)
Unallowable Security	(235,205)	0	(235,205)
Functional Cost	1,141,152	0	1,141,152
Allocation Step 1			
Inbound- All Others	567,266	567,266	0
Reallocate Admin Costs		(567,266)	567,266
1st Allocation	1,708,418	0	1,708,418
Allocation Step 2			
Inbound- All Others	13,247	13,247	0
Reallocate Admin Costs		(13,247)	13,247
2nd Allocation	13,247	0	13,247
Total For 26 SECURITY			
Total Allocated	1,721,665	0	1,721,665

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	20	0.3859	6,592		6,592		6,592
INFORMATION TECHNOLOGY	483	9.3189	159,206		159,206		159,206
BUDGET AND PLANNING	28	0.5402	9,229		9,229		9,229
ACCOUNTING	51	0.9840	16,811		16,811		16,811
PERSONNEL	59	1.1383	19,448		19,448		19,448
PURCHASING	35	0.6753	11,537		11,537		11,537
GENERAL SERVICES	26	0.5016	8,570		8,570		8,570
TREASURER	48	0.9261	15,822		15,822		15,822
SECRETARY OF STATE	245	4.7270	80,757		80,757		80,757
SECURITY	39	0.7525	12,855		12,855		12,855
REVENUE	924	17.8274	304,567		304,567	2,951	307,518
LEGISLATURE	475	9.1646	156,569		156,569	1,517	158,086
JUDICIARY	73	1.4085	24,062		24,062	233	24,295
GOVERNOR	30	0.5788	9,889		9,889	96	9,985
LT. GOVERNOR	6	0.1158	1,978		1,978	19	1,997
AUDITOR	93	1.7943	30,655		30,655	297	30,952
ATTORNEY GENERAL	208	4.0131	68,561		68,561	664	69,225
AGRICULTURE	104	2.0066	34,280		34,280	332	34,612
INSURANCE	136	2.6240	44,828		44,828	434	45,262
ECONOMIC DEVELOPMENT	202	3.8974	66,583		66,583	645	67,228
EDUCATION	327	6.3091	107,786		107,786	1,044	108,830
HEALTH	74	1.4277	24,392		24,392	236	24,628
HIGHWAYS	565	10.9010	186,235		186,235	1,804	188,039
NATURAL RESOURCES	384	7.4088	126,574		126,574	1,226	127,800
PUBLIC SAFETY	101	1.9487	33,292		33,292	322	33,614
SOCIAL SERVICES	279	5.3830	91,964		91,964	891	92,855
ALL OTHER	168	3.2414	55,376		55,376	536	55,912
SubTotal	5,183	100.0000	1,708,418		1,708,418	13,247	1,721,665
TOTAL	5,183	100.0000	1,708,418		1,708,418	13,247	1,721,665

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	6,592	6,592
INFORMATION	159,206	159,206
BUDGET AND PLANNING	9,229	9,229
ACCOUNTING	16,811	16,811
PERSONNEL	19,448	19,448
PURCHASING	11,537	11,537
GENERAL SERVICES	8,570	8,570
TREASURER	15,822	15,822
SECRETARY OF STATE	80,757	80,757
SECURITY	12,855	12,855
REVENUE	307,518	307,518
LEGISLATURE	158,086	158,086
JUDICIARY	24,295	24,295
GOVERNOR	9,985	9,985
LT. GOVERNOR	1,997	1,997
AUDITOR	30,952	30,952
ATTORNEY GENERAL	69,225	69,225
AGRICULTURE	34,612	34,612
INSURANCE	45,262	45,262
ECONOMIC DEVELOPMENT	67,228	67,228
EDUCATION	108,830	108,830
HEALTH	24,628	24,628
HIGHWAYS	188,039	188,039
NATURAL RESOURCES	127,800	127,800
PUBLIC SAFETY	33,614	33,614
SOCIAL SERVICES	92,855	92,855
ALL OTHER	55,912	55,912
Direct Billed	0	0
Total	1,721,665	1,721,665

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 23
FISCAL 2007

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:	1,645,368,079			1,645,368,079
BUILDING USE I	581,928		581,928	
BUILDING USE II	3,417		3,417	
BUILDING USE III	52,639		52,639	
RETIREMENT/GROUP INSURANCE	18,298,690		18,298,690	
OASDHI	3,487,741		3,487,741	
BUILDING RENTAL	3,942,746		3,942,746	
WORKER'S COMPENSATION	130,073		130,073	
UNEMPLOYMENT COMPENSATION	99,663		99,663	
INSURANCE	1,200		1,200	
INFORMATION TECHNOLOGY SERVICES	22,534	1,621	24,155	
BUDGET AND PLANNING	83,611	6,110	89,721	
ACCOUNTING	164,532	16,282	180,814	
PERSONNEL	133,505	4,781	138,286	
PURCHASING	41,480	468	41,948	
GENERAL SERVICES	23,293	361	23,654	
TREASURER	49,090	605	49,695	
SECRETARY OF STATE	25,266	177	25,443	
SECURITY	304,567	2,951	307,518	
REVENUE		36,203	36,203	
Total Allocated Additions:	27,445,975	69,559	27,515,534	27,515,534
Capital Outlay - Departmental	(1,781,950)			
Capital Outlay - G & A	(291,401)			
Refunds	(1,220,133,618)			
GR Cost Reimbursement	(142,835)			
Total Departmental Cost Adjustments:	(1,222,349,804)			(1,222,349,804)
Total To Be Allocated:	450,464,250	69,559		450,533,809

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	33,518,320	0	151,694	33,366,626
Other Expense & Cost				
Departmental Expenditures	370,498,204	0	11,529	370,486,675
General and Administrative	21,217,937	0	96,026	21,121,911
Refunds	1,220,133,618	0	0	1,220,133,618
Departmental Totals				
Total Expenditures	1,645,368,079	0	259,249	1,645,108,830
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(1,781,950)	0	0	(1,781,950)
Capital Outlay - G & A	(291,401)	0	(1,319)	(290,082)
Refunds	(1,220,133,618)	0	0	(1,220,133,618)
GR Cost Reimbursement	(142,835)	0	(142,835)	0
Functional Cost	423,018,275	0	115,095	422,903,180
Allocation Step 1				
Inbound- All Others	27,445,975	27,445,975	0	0
Reallocate Admin Costs		(27,445,975)	7,465	27,438,510
1st Allocation	450,464,250	0	122,560	450,341,690
Allocation Step 2				
Inbound- All Others	69,559	69,559	0	0
Reallocate Admin Costs		(69,559)	19	69,540
2nd Allocation	69,559	0	19	69,540
Total For 27 REVENUE				
Total Allocated	450,533,809	0	122,579	450,411,230

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	2,252	0.0191	23		23		23
INFORMATION TECHNOLOGY	88,002	0.7472	916		916		916
BUDGET AND PLANNING	2,590	0.0220	27		27		27
ACCOUNTING	149,601	1.2702	1,557		1,557		1,557
PERSONNEL	3,508	0.0298	37		37		37
PURCHASING	2,507	0.0213	26		26		26
GENERAL SERVICES	35,882	0.3047	373		373		373
TREASURER	1,507	0.0128	16		16		16
SECRETARY OF STATE	29,471	0.2502	307		307		307
REVENUE	3,479,009	29.5382	36,203		36,203		36,203
LEGISLATURE	51,595	0.4381	537		537		537
JUDICIARY	281,142	2.3870	2,926		2,926	1	2,927
GOVERNOR	5,318	0.0452	55		55		55
LT. GOVERNOR	1,135	0.0096	12		12		12
AUDITOR	10,708	0.0909	111		111		111
ATTORNEY GENERAL	22,678	0.1925	236		236		236
AGRICULTURE	17,712	0.1504	184		184		184
CONSERVATION	102,327	0.8688	1,065		1,065		1,065
ECONOMIC DEVELOPMENT	27,421	0.2328	285		285		285
EDUCATION	1,007,321	8.5526	10,482		10,482	2	10,484
HIGHER EDUCATION	1,275,835	10.8324	13,276		13,276	3	13,279
HEALTH	376,139	3.1936	3,914		3,914	1	3,915
HIGHWAYS	348,986	2.9631	3,632		3,632	1	3,633
LABOR	30,076	0.2554	313		313		313
MENTAL HEALTH	862,597	7.3238	8,976		8,976	2	8,978
NATURAL RESOURCES	123,982	1.0527	1,290		1,290		1,290
PUBLIC SAFETY	265,945	2.2580	2,767		2,767	1	2,768
SOCIAL SERVICES	2,262,480	19.2095	23,543		23,543	6	23,549
CORRECTIONS	895,286	7.6014	9,316		9,316	2	9,318
ALL OTHER	14,920	0.1267	155		155		155
SubTotal	11,777,932	100.0000	122,560		122,560	19	122,579
TOTAL	11,777,932	100.0000	122,560		122,560	19	122,579

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Allocation Basis: Total Revenues (in thousands of dollars)
Allocation Source: Microsoft Access Query From SAM II Data Warehouse

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	450,341,690		450,341,690	69,540	450,411,230
SubTotal	100	100.0000	450,341,690		450,341,690	69,540	450,411,230
TOTAL	100	100.0000	450,341,690		450,341,690	69,540	450,411,230

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	23	23	0
INFORMATION	916	916	0
BUDGET AND PLANNING	27	27	0
ACCOUNTING	1,557	1,557	0
PERSONNEL	37	37	0
PURCHASING	26	26	0
GENERAL SERVICES	373	373	0
TREASURER	16	16	0
SECRETARY OF STATE	307	307	0
REVENUE	36,203	36,203	0
LEGISLATURE	537	537	0
JUDICIARY	2,927	2,927	0
GOVERNOR	55	55	0
LT. GOVERNOR	12	12	0
AUDITOR	111	111	0
ATTORNEY GENERAL	236	236	0
AGRICULTURE	184	184	0
CONSERVATION	1,065	1,065	0
ECONOMIC DEVELOPMENT	285	285	0
EDUCATION	10,484	10,484	0
HIGHER EDUCATION	13,279	13,279	0
HEALTH	3,915	3,915	0
HIGHWAYS	3,633	3,633	0
LABOR	313	313	0
MENTAL HEALTH	8,978	8,978	0
NATURAL RESOURCES	1,290	1,290	0
PUBLIC SAFETY	2,768	2,768	0
SOCIAL SERVICES	23,549	23,549	0
CORRECTIONS	9,318	9,318	0
ALL OTHER	450,411,385	155	450,411,230
Direct Billed	0	0	0

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Total	450,533,809	122,579	450,411,230

MAXCars © 2008 MAXIMUS, INC.

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS

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

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

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

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

	SCHEDULE
UNEMPLOYMENT COMPENSATION	
Nature and Extent of Services	11
Total Costs to be Allocated	11.2
Costs to be Allocated by Activity (Cost Pool)	11.3
Detail Activity Allocation - Unemployment Compensation	11.4.1
Cost Allocation Summary	11.5
INSURANCE	
Nature and Extent of Services	12
Total Costs to be Allocated	12.2
Costs to be Allocated by Activity (Cost Pool)	12.3
Detail Activity Allocation - Auto Claim	12.4.1
Detail Activity Allocation - Aircraft Liability	12.4.2
Detail Activity Allocation - Surety Bonds	12.4.3
Detail Activity Allocation - Specific Bonds	12.4.4
Cost Allocation Summary	12.5
COMMISSIONER OF ADMINISTRATION	
Nature and Extent of Services	13
Total Costs to be Allocated	13.2
Costs to be Allocated by Activity (Cost Pool)	13.3
Detail Activity Allocation - Departmental	13.4.1
Detail Activity Allocation - Office Automation	13.4.2
Detail Activity Allocation - General Government	13.4.3
Cost Allocation Summary	13.5
INFORMATION TECHNOLOGY SERVICES	
Nature and Extent of Services	14
Total Costs to be Allocated	14.2
Costs to be Allocated by Activity (Cost Pool)	14.3
Detail Activity Allocation - System Development	14.4.1
Detail Activity Allocation - Section II	14.4.2
Cost Allocation Summary	14.5
BUDGET AND PLANNING	
Nature and Extent of Services	15
Total Costs to be Allocated	15.2
Costs to be Allocated by Activity (Cost Pool)	15.3
Detail Activity Allocation - Budget & Planning	15.4.1
Detail Activity Allocation - General Government	15.4.2
Cost Allocation Summary	15.5

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

	SCHEDULE
ACCOUNTING	
Nature and Extent of Services	16
Total Costs to be Allocated	16.2
Costs to be Allocated by Activity (Cost Pool)	16.3
Detail Activity Allocation - Payroll	16.4.1
Detail Activity Allocation - Accounting	16.4.2
Detail Activity Allocation - General Government	16.4.3
Cost Allocation Summary	16.5
PERSONNEL	
Nature and Extent of Services	17
Total Costs to be Allocated	17.2
Costs to be Allocated by Activity (Cost Pool)	17.3
Detail Activity Allocation - Personnel Services	17.4.1
Detail Activity Allocation - Section II	17.4.2
Cost Allocation Summary	17.5
PURCHASING	
Nature and Extent of Services	18
Total Costs to be Allocated	18.2
Costs to be Allocated by Activity (Cost Pool)	18.3
Detail Activity Allocation - Operating	18.4.1
Detail Activity Allocation - Surplus Property	18.4.2
Cost Allocation Summary	18.5
GENERAL SERVICES	
Nature and Extent of Services	19
Total Costs to be Allocated	19.2
Costs to be Allocated by Activity (Cost Pool)	19.3
Detail Activity Allocation - Risk Management	19.4.1
Detail Activity Allocation - Mail Services	19.4.2
Detail Activity Allocation - Section II	19.4.3
Detail Activity Allocation - Other	19.4.4
Cost Allocation Summary	19.5
TREASURER	
Nature and Extent of Services	20
Total Costs to be Allocated	20.2
Costs to be Allocated by Activity (Cost Pool)	20.3
Detail Activity Allocation - Disbursements	20.4.1
Detail Activity Allocation - General Government	20.4.2
Cost Allocation Summary	20.5

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

	SCHEDULE
SECRETARY OF STATE	
Nature and Extent of Services	21
Total Costs to be Allocated	21.2
Costs to be Allocated by Activity (Cost Pool)	21.3
Detail Activity Allocation - Records Management	21.4.1
Detail Activity Allocation - General Government	21.4.2
Cost Allocation Summary	21.5
SECURITY	
Nature and Extent of Services	22
Total Costs to be Allocated	22.2
Costs to be Allocated by Activity (Cost Pool)	22.3
Detail Activity Allocation - Security	22.4.1
Cost Allocation Summary	22.5
REVENUE	
Nature and Extent of Services	23
Total Costs to be Allocated	23.2
Costs to be Allocated by Activity (Cost Pool)	23.3
Detail Activity Allocation - Cashier	23.4.1
Detail Activity Allocation - General Government	23.4.2
Cost Allocation Summary	23.5

MAXIMUS
Allocated Costs By Department

Grantee Departments	BUILDING USE I	BUILDING USE II	BUILDING USE III	BUILDING USE IV	BUILDING USE V	EQUIPMENT USE	RETIREMENT/GROUP INSURANCE
LEGISLATURE	506,890	0	0	0	0	0	0
JUDICIARY	46,867	0	0	0	0	0	0
GOVERNOR	26,374	12,065	5,977	0	0	0	0
LT. GOVERNOR	9,495	0	0	0	0	0	0
AUDITOR	46,597	7,997	4,846	0	0	0	0
ATTORNEY GENERAL	74,457	0	21,439	0	0	0	0
AGRICULTURE	0	0	47,160	0	41,785	0	0
INSURANCE	145,798	2,988	11,466	0	0	0	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	154,399	560	10,104	49,750	0	0	0
EDUCATION	0	147,177	15,924	0	8,360	0	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	22,829	77,472	8,192	3,795	47,245	0	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	0	88,207	6,136	0	0	0	0
MENTAL HEALTH	0	51,057	14,944	133,994	0	0	0
NATURAL RESOURCES	11,216	20,201	69,307	0	0	0	0
PUBLIC SAFETY	57,266	181,693	17,162	0	0	0	0
SOCIAL SERVICES	134,480	266,381	250,911	239,826	0	0	0
CORRECTIONS	0	30,837	0	0	95,061	0	0
ALL OTHER	204,167	9,906	11,978	4,196	442,659	41,693	683
SubTotal	1,440,835	896,541	495,546	431,561	635,110	41,693	683
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	1,440,835	896,541	495,546	431,561	635,110	41,693	683

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Allocated Costs By Department

Grantee Departments	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY
LEGISLATURE	0	0	36,913	0	550	0	0
JUDICIARY	0	0	1,186,383	0	3,249	0	0
GOVERNOR	0	0	25,324	0	25	56,351	0
LT. GOVERNOR	0	0	0	0	5	9,221	0
AUDITOR	0	0	158	0	95	0	0
ATTORNEY GENERAL	0	0	93,338	0	335	0	0
AGRICULTURE	0	0	96,169	0	386	0	0
INSURANCE	0	0	4,838	0	784	0	0
CONSERVATION	0	0	0	0	1,641	0	0
ECONOMIC DEVELOPMENT	0	0	126,299	0	1,223	0	0
EDUCATION	0	0	930,123	0	1,990	0	0
HIGHER EDUCATION	0	0	556	0	165	0	0
HEALTH	0	0	189,738	0	1,437	0	0
HIGHWAYS	0	0	0	0	5,393	0	0
LABOR	0	0	236,036	0	686	0	0
MENTAL HEALTH	0	0	5,456,431	0	7,366	0	0
NATURAL RESOURCES	0	0	322,479	0	1,559	0	0
PUBLIC SAFETY	0	0	1,029,971	0	97,147	0	0
SOCIAL SERVICES	0	0	2,282,685	0	6,481	0	0
CORRECTIONS	0	0	6,059,506	0	8,403	0	0
ALL OTHER	143	0	1,924,299	0	11,135	791,483	72,407,114
SubTotal	143	0	20,001,246	0	150,055	857,055	72,407,114
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	143	0	20,001,246	0	150,055	857,055	72,407,114

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Allocated Costs By Department

Grantee Departments	BUDGET AND PLANNING	ACCOUNTING	PERSONNEL	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE
LEGISLATURE	0	23,925	0	0	8,393	953	19,816
JUDICIARY	35,367	109,594	0	0	49,700	4,445	475,218
GOVERNOR	61,431	1,627	0	6	378	64	1,162
LT. GOVERNOR	7,880	381	0	961	80	15	2,186
AUDITOR	19,067	3,969	0	641	1,456	159	30,458
ATTORNEY GENERAL	6,150	20,804	0	3,318	5,079	813	654,679
AGRICULTURE	46,054	34,048	26,318	6,221	5,355	1,300	18,883
INSURANCE	38,749	8,094	12,155	3,193	2,201	318	167,810
CONSERVATION	6,727	120,708	0	48,929	25,108	4,663	10,184
ECONOMIC DEVELOPMENT	45,246	74,987	106,578	57,964	18,389	2,898	47,935
EDUCATION	91,916	389,459	0	180,828	30,428	14,595	92,108
HIGHER EDUCATION	66,313	6,904	0	27,735	665	261	21,773
HEALTH	42,633	220,397	166,848	176,913	21,520	8,326	242,058
HIGHWAYS	62,430	505,305	0	0	82,502	19,356	34,143
LABOR	39,058	67,282	77,849	3,959	10,467	2,571	241,156
MENTAL HEALTH	73,425	284,583	774,172	172,479	110,086	11,437	101,893
NATURAL RESOURCES	59,701	125,277	155,598	35,195	23,630	4,822	148,849
PUBLIC SAFETY	83,497	178,478	226,215	154,280	57,875	7,088	203,527
SOCIAL SERVICES	177,606	378,318	806,617	325,777	98,060	33,325	553,794
CORRECTIONS	56,587	349,111	1,083,356	483,220	127,697	13,999	633,639
ALL OTHER	1,015,163	119,812	249,574	3,216,972	10,856,831	3,783,213	47,010,389
SubTotal	2,035,000	3,023,063	3,685,280	4,898,591	11,535,900	3,914,621	50,711,660
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	2,035,000	3,023,063	3,685,280	4,898,591	11,535,900	3,914,621	50,711,660

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Allocated Costs By Department

Grantee Departments	SECURITY	REVENUE	Total Allocated	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	158,074	537	756,051	0	756,051	0	756,051
JUDICIARY	24,294	2,926	1,938,043	0	1,938,043	0	1,938,043
GOVERNOR	9,983	55	200,822	0	200,822	0	200,822
LT. GOVERNOR	1,997	12	32,233	0	32,233	0	32,233
AUDITOR	30,949	111	146,503	0	146,503	0	146,503
ATTORNEY GENERAL	69,220	236	949,868	0	949,868	0	949,868
AGRICULTURE	34,609	184	358,472	0	358,472	0	358,472
INSURANCE	45,259	0	443,653	0	443,653	0	443,653
CONSERVATION	0	1,065	219,025	0	219,025	0	219,025
ECONOMIC DEVELOPMENT	67,223	285	763,840	0	763,840	0	763,840
EDUCATION	108,822	10,484	2,022,214	0	2,022,214	0	2,022,214
HIGHER EDUCATION	0	13,279	137,651	0	137,651	0	137,651
HEALTH	24,626	3,915	1,257,944	0	1,257,944	0	1,257,944
HIGHWAYS	188,025	3,632	900,786	0	900,786	0	900,786
LABOR	0	313	773,720	0	773,720	0	773,720
MENTAL HEALTH	0	8,978	7,200,845	0	7,200,845	0	7,200,845
NATURAL RESOURCES	15,308	1,290	994,432	0	994,432	0	994,432
PUBLIC SAFETY	33,612	2,768	2,330,579	0	2,330,579	0	2,330,579
SOCIAL SERVICES	92,847	23,549	5,670,657	0	5,670,657	0	5,670,657
CORRECTIONS	0	9,318	8,950,734	0	8,950,734	0	8,950,734
ALL OTHER	172,383	450,400,853	592,674,646	0	592,674,646	0	592,674,646
SubTotal	1,077,231	450,483,790	628,722,718	0	628,722,718	0	628,722,718
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	1,077,231	450,483,790	628,722,718	0	628,722,718	0	628,722,718

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 1
FISCAL 2007

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	$ 4,097,959
Capitol	34,471,529
Truman	65,678,532
Supreme Court	3,125,946
Springfield	6,412,591

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,435,441			2,435,441
Total Allocated Additions:			0	0
Total To Be Allocated:	2,435,441	0		2,435,441

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE I

	Total	General & Admin	BROADWAY	CAPITOL	TRUMAN
Other Expense & Cost					
Building Use Charges	2,275,732	0	81,959	689,431	1,313,571
Interest Charges	159,709	0	0	0	159,709
Departmental Totals					
Total Expenditures	2,435,441	0	81,959	689,431	1,473,280
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,435,441	0	81,959	689,431	1,473,280
Allocation Step 1					
1st Allocation	2,435,441	0	81,959	689,431	1,473,280
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE I					
Total Allocated	2,435,441	0	81,959	689,431	1,473,280

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

	SUPREME COURT	SPRINGFIELD
Other Expense & Cost		
Building Use Charges	62,519	128,252
Interest Charges	0	0
Departmental Totals		
Total Expenditures	62,519	128,252
Deductions		
Total Deductions	0	0
Functional Cost	62,519	128,252
Allocation Step 1		
1st Allocation	62,519	128,252
Allocation Step 2		
2nd Allocation	0	0
Total For 01 BUILDING USE I		
Total Allocated	62,519	128,252

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE I

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ATTORNEY GENERAL	60,269	62.1817	50,964		50,964		50,964
SOCIAL SERVICES	36,391	37.5459	30,772		30,772		30,772
ALL OTHER	264	0.2724	223		223		223
SubTotal	96,924	100.0000	81,959		81,959		81,959
TOTAL	96,924	100.0000	81,959		81,959		81,959

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE I

Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,423	0.6065	4,182		4,182		4,182
BUDGET AND PLANNING	6,832	2.9121	20,077		20,077		20,077
TREASURER	1,776	0.7570	5,219		5,219		5,219
SECRETARY OF STATE	1,586	0.6760	4,661		4,661		4,661
SECURITY	253	0.1078	743		743		743
LEGISLATURE	172,493	73.5231	506,890		506,890		506,890
GOVERNOR	8,975	3.8255	26,374		26,374		26,374
LT. GOVERNOR	3,231	1.3772	9,495		9,495		9,495
AUDITOR	1,202	0.5123	3,532		3,532		3,532
NATURAL RESOURCES	3,447	1.4692	10,129		10,129		10,129
ALL OTHER	33,393	14.2333	98,129		98,129		98,129
SubTotal	234,611	100.0000	689,431		689,431		689,431
TOTAL	234,611	100.0000	689,431		689,431		689,431

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY SERVICES	52,273	9.9979	147,298		147,298		147,298
ACCOUNTING	15,352	2.9363	43,260		43,260		43,260
PERSONNEL	21,018	4.0200	59,226		59,226		59,226
PURCHASING	11,876	2.2714	33,465		33,465		33,465
GENERAL SERVICES	12,165	2.3267	34,279		34,279		34,279
TREASURER	18,386	3.5166	51,809		51,809		51,809
SECURITY	2,216	0.4238	6,244		6,244		6,244
REVENUE	202,138	38.6618	569,594		569,594		569,594
AUDITOR	14,510	2.7752	40,887		40,887		40,887
INSURANCE	51,741	9.8962	145,798		145,798		145,798
ECONOMIC DEVELOPMENT	54,793	10.4799	154,399		154,399		154,399
PUBLIC SAFETY	19,231	3.6782	54,190		54,190		54,190
SOCIAL SERVICES	12,196	2.3327	34,367		34,367		34,367
ALL OTHER	34,943	6.6833	98,464		98,464		98,464
SubTotal	522,838	100.0000	1,473,280		1,473,280		1,473,280
TOTAL	522,838	100.0000	1,473,280		1,473,280		1,473,280

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUDICIARY	35,273	74.9644	46,867		46,867		46,867
ATTORNEY GENERAL	11,780	25.0356	15,652		15,652		15,652
SubTotal	47,053	100.0000	62,519		62,519		62,519
TOTAL	47,053	100.0000	62,519		62,519		62,519

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE I

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,430	1.7270	2,215		2,215		2,215
REVENUE	7,963	9.6169	12,334		12,334		12,334
AUDITOR	1,406	1.6980	2,178		2,178		2,178
ATTORNEY GENERAL	5,062	6.1134	7,841		7,841		7,841
HEALTH	14,739	17.8003	22,829		22,829		22,829
NATURAL RESOURCES	702	0.8478	1,087		1,087		1,087
PUBLIC SAFETY	1,986	2.3985	3,076		3,076		3,076
SOCIAL SERVICES	44,768	54.0664	69,341		69,341		69,341
ALL OTHER	4,746	5.7317	7,351		7,351		7,351
SubTotal	82,802	100.0000	128,252		128,252		128,252
TOTAL	82,802	100.0000	128,252		128,252		128,252

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
COMM. OF ADMIN.	4,182	0	4,182	0	0	0
INFORMATION	147,298	0	0	147,298	0	0
BUDGET AND PLANNING	20,077	0	20,077	0	0	0
ACCOUNTING	43,260	0	0	43,260	0	0
PERSONNEL	59,226	0	0	59,226	0	0
PURCHASING	33,465	0	0	33,465	0	0
GENERAL SERVICES	34,279	0	0	34,279	0	0
TREASURER	57,028	0	5,219	51,809	0	0
SECRETARY OF STATE	6,876	0	4,661	0	0	2,215
SECURITY	6,987	0	743	6,244	0	0
REVENUE	581,928	0	0	569,594	0	12,334
LEGISLATURE	506,890	0	506,890	0	0	0
JUDICIARY	46,867	0	0	0	46,867	0
GOVERNOR	26,374	0	26,374	0	0	0
LT. GOVERNOR	9,495	0	9,495	0	0	0
AUDITOR	46,597	0	3,532	40,887	0	2,178
ATTORNEY GENERAL	74,457	50,964	0	0	15,652	7,841
INSURANCE	145,798	0	0	145,798	0	0
ECONOMIC DEVELOPMENT	154,399	0	0	154,399	0	0
HEALTH	22,829	0	0	0	0	22,829
NATURAL RESOURCES	11,216	0	10,129	0	0	1,087
PUBLIC SAFETY	57,266	0	0	54,190	0	3,076
SOCIAL SERVICES	134,480	30,772	0	34,367	0	69,341
ALL OTHER	204,167	223	98,129	98,464	0	7,351
Direct Billed	0	0	0	0	0	0
Total	2,435,441	81,959	689,431	1,473,280	62,519	128,252

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 2
FISCAL 2007

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	$ 18,529,408
Jefferson	13,954,765
National Guard Complex	7,766,022
EDP/Health Lab	5,448,246

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	913,968			913,968
Total Allocated Additions:			0	0
Total To Be Allocated:	913,968	0		913,968

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	WAINWRIGHT	JEFFERSON	NATIONAL GUARD
Other Expense & Cost					
Building Use Charges	913,968	0	370,588	279,095	155,320
Departmental Totals					
Total Expenditures	913,968	0	370,588	279,095	155,320
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	913,968	0	370,588	279,095	155,320
Allocation Step 1					
1st Allocation	913,968	0	370,588	279,095	155,320
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 02 BUILDING USE II					
Total Allocated	913,968	0	370,588	279,095	155,320

MAXCars © 2008 MAXIMUS, INC.

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

	EDP/HEALTH LAB
Other Expense & Cost	
Building Use Charges	108,965
Departmental Totals	
Total Expenditures	108,965
Deductions	
Total Deductions	0
Functional Cost	108,965
Allocation Step 1	
1st Allocation	108,965
Allocation Step 2	
2nd Allocation	0
Total For 02 BUILDING USE II	
Total Allocated	108,965

MAXCars © 2008 MAXIMUS, INC.

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

Activity - WAINWRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,231	0.8608	3,190		3,190		3,190
REVENUE	1,134	0.7930	2,939		2,939		2,939
GOVERNOR	4,656	3.2557	12,065		12,065		12,065
AUDITOR	3,086	2.1579	7,997		7,997		7,997
INSURANCE	1,153	0.8062	2,988		2,988		2,988
ECONOMIC DEVELOPMENT	216	0.1510	560		560		560
LABOR	34,039	23.8018	88,207		88,207		88,207
MENTAL HEALTH	19,703	13.7774	51,057		51,057		51,057
PUBLIC SAFETY	2,915	2.0383	7,554		7,554		7,554
SOCIAL SERVICES	61,353	42.9012	158,986		158,986		158,986
CORRECTIONS	11,900	8.3211	30,837		30,837		30,837
ALL OTHER	1,624	1.1356	4,208		4,208		4,208
SubTotal	143,010	100.0000	370,588		370,588		370,588
TOTAL	143,010	100.0000	370,588		370,588		370,588

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE II

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	1,469	0.8019	2,238		2,238		2,238
REVENUE	314	0.1714	478		478		478
EDUCATION	96,606	52.7334	147,177		147,177		147,177
HEALTH	2,427	1.3248	3,697		3,697		3,697
NATURAL RESOURCES	13,260	7.2381	20,201		20,201		20,201
PUBLIC SAFETY	12,353	6.7430	18,819		18,819		18,819
SOCIAL SERVICES	53,028	28.9459	80,787		80,787		80,787
ALL OTHER	3,740	2.0415	5,698		5,698		5,698
SubTotal	183,197	100.0000	279,095		279,095		279,095
TOTAL	183,197	100.0000	279,095		279,095		279,095

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	109,832	100.0000	155,320		155,320		155,320
SubTotal	109,832	100.0000	155,320		155,320		155,320
TOTAL	109,832	100.0000	155,320		155,320		155,320

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - EDP/HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY SERVICES	3,836	7.8760	8,582		8,582		8,582
HEALTH	32,976	67.7056	73,775		73,775		73,775
SOCIAL SERVICES	11,893	24.4184	26,608		26,608		26,608
SubTotal	48,705	100.0000	108,965		108,965		108,965
TOTAL	48,705	100.0000	108,965		108,965		108,965

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	WAINWRIGHT	JEFFERSON	NATIONAL GUARD	EDP/HEALTH LAB
INFORMATION	8,582	0	0	0	8,582
GENERAL SERVICES	2,238	0	2,238	0	0
SECRETARY OF STATE	3,190	3,190	0	0	0
REVENUE	3,417	2,939	478	0	0
GOVERNOR	12,065	12,065	0	0	0
AUDITOR	7,997	7,997	0	0	0
INSURANCE	2,988	2,988	0	0	0
ECONOMIC DEVELOPMENT	560	560	0	0	0
EDUCATION	147,177	0	147,177	0	0
HEALTH	77,472	0	3,697	0	73,775
LABOR	88,207	88,207	0	0	0
MENTAL HEALTH	51,057	51,057	0	0	0
NATURAL RESOURCES	20,201	0	20,201	0	0
PUBLIC SAFETY	181,693	7,554	18,819	155,320	0
SOCIAL SERVICES	266,381	158,986	80,787	0	26,608
CORRECTIONS	30,837	30,837	0	0	0
ALL OTHER	9,906	4,208	5,698	0	0
Direct Billed	0	0	0	0	0
Total	913,968	370,588	279,095	155,320	108,965

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 3
FISCAL 2007

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	$ 2,357,992
Fletcher Daniels	16,550,968
St. Joseph	4,559,868
Kirkpatrick Information Center	19,461,077
DEQ Lab	3,465,363

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,047,223			1,047,223
Total Allocated Additions:			0	0
Total To Be Allocated:	1,047,223	0		1,047,223

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE III

	Total	General & Admin	MO BLVD	FLETCHER DANIELS	ST JOSEPH
Other Expense & Cost					
Building Use Charges	927,905	0	47,160	331,019	91,197
Interest Charges	119,318	0	0	0	12,010
Departmental Totals					
Total Expenditures	1,047,223	0	47,160	331,019	103,207
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,047,223	0	47,160	331,019	103,207
Allocation Step 1					
1st Allocation	1,047,223	0	47,160	331,019	103,207
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 03 BUILDING USE III					
Total Allocated	1,047,223	0	47,160	331,019	103,207

MAXCars © 2008 MAXIMUS, INC.

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

	KIRKPATRICK INFO CENTER	DEQ LAB
Other Expense & Cost		
Building Use Charges	389,222	69,307
Interest Charges	107,308	0
Departmental Totals		
Total Expenditures	496,530	69,307
Deductions		
Total Deductions	0	0
Functional Cost	496,530	69,307
Allocation Step 1		
1st Allocation	496,530	69,307
Allocation Step 2		
2nd Allocation	0	0
Total For 03 BUILDING USE III		
Total Allocated	496,530	69,307

MAXCars © 2008 MAXIMUS, INC.

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

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	57,055	100.0000	47,160		47,160		47,160
SubTotal	57,055	100.0000	47,160		47,160		47,160
TOTAL	57,055	100.0000	47,160		47,160		47,160

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,018	0.7577	2,508		2,508		2,508
REVENUE	18,453	13.7342	45,463		45,463		45,463
GOVERNOR	2,426	1.8056	5,977		5,977		5,977
AUDITOR	1,967	1.4640	4,846		4,846		4,846
ATTORNEY GENERAL	8,702	6.4767	21,439		21,439		21,439
INSURANCE	4,654	3.4639	11,466		11,466		11,466
ECONOMIC DEVELOPMENT	4,101	3.0523	10,104		10,104		10,104
EDUCATION	2,462	1.8324	6,066		6,066		6,066
PUBLIC SAFETY	4,863	3.6194	11,981		11,981		11,981
SOCIAL SERVICES	82,979	61.7597	204,436		204,436		204,436
ALL OTHER	2,733	2.0341	6,733		6,733		6,733
SubTotal	134,358	100.0000	331,019		331,019		331,019
TOTAL	134,358	100.0000	331,019		331,019		331,019

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REVENUE	2,352	6.9530	7,176		7,176		7,176
EDUCATION	3,231	9.5515	9,858		9,858		9,858
HEALTH	2,685	7.9374	8,192		8,192		8,192
LABOR	2,011	5.9450	6,136		6,136		6,136
MENTAL HEALTH	4,898	14.4796	14,944		14,944		14,944
PUBLIC SAFETY	1,698	5.0197	5,181		5,181		5,181
SOCIAL SERVICES	15,233	45.0321	46,475		46,475		46,475
ALL OTHER	1,719	5.0817	5,245		5,245		5,245
SubTotal	33,827	100.0000	103,207		103,207		103,207
TOTAL	33,827	100.0000	103,207		103,207		103,207

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	129,926	100.0000	496,530		496,530		496,530
SubTotal	129,926	100.0000	496,530		496,530		496,530
TOTAL	129,926	100.0000	496,530		496,530		496,530

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - DEQ LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	25,105	100.0000	69,307		69,307		69,307
SubTotal	25,105	100.0000	69,307		69,307		69,307
TOTAL	25,105	100.0000	69,307		69,307		69,307

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFO	DEQ LAB
SECRETARY OF STATE	499,038	0	2,508	0	496,530	0
REVENUE	52,639	0	45,463	7,176	0	0
GOVERNOR	5,977	0	5,977	0	0	0
AUDITOR	4,846	0	4,846	0	0	0
ATTORNEY GENERAL	21,439	0	21,439	0	0	0
AGRICULTURE	47,160	47,160	0	0	0	0
INSURANCE	11,466	0	11,466	0	0	0
ECONOMIC DEVELOPMENT	10,104	0	10,104	0	0	0
EDUCATION	15,924	0	6,066	9,858	0	0
HEALTH	8,192	0	0	8,192	0	0
LABOR	6,136	0	0	6,136	0	0
MENTAL HEALTH	14,944	0	0	14,944	0	0
NATURAL RESOURCES	69,307	0	0	0	0	69,307
PUBLIC SAFETY	17,162	0	11,981	5,181	0	0
SOCIAL SERVICES	250,911	0	204,436	46,475	0	0
ALL OTHER	11,978	0	6,733	5,245	0	0
Direct Billed	0	0	0	0	0	0
Total	1,047,223	47,160	331,019	103,207	496,530	69,307

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 4
FISCAL 2007

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	$ 2,487,498
Mental Health	6,699,695
Howerton	5,647,002
D&C Warehouse	177,223
Penrose Family Center	6,566,645

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	431,561			431,561
Total Allocated Additions:			0	0
Total To Be Allocated:	431,561	0		431,561

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE IV

	Total	General & Admin	PROFESSIONAL	MENTAL HEALTH	HOWERTON
Other Expense & Cost					
Building Use Charges	431,561	0	49,750	133,994	112,940
Departmental Totals					
Total Expenditures	431,561	0	49,750	133,994	112,940
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	431,561	0	49,750	133,994	112,940
Allocation Step 1					
1st Allocation	431,561	0	49,750	133,994	112,940
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 04 BUILDING USE IV					
Total Allocated	431,561	0	49,750	133,994	112,940

MAXCars © 2008 MAXIMUS, INC.

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

	D & C WAREHOUSE	PENROSE FAMILY CENTER
Other Expense & Cost		
Building Use Charges	3,544	131,333
Departmental Totals		
Total Expenditures	3,544	131,333
Deductions		
Total Deductions	0	0
Functional Cost	3,544	131,333
Allocation Step 1		
1st Allocation	3,544	131,333
Allocation Step 2		
2nd Allocation	0	0
Total For 04 BUILDING USE IV		
Total Allocated	3,544	131,333

MAXCars © 2008 MAXIMUS, INC.

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

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ECONOMIC DEVELOPMENT	26,974	100.0000	49,750		49,750		49,750
SubTotal	26,974	100.0000	49,750		49,750		49,750
TOTAL	26,974	100.0000	49,750		49,750		49,750

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - MENTAL HEALTH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MENTAL HEALTH	45,422	100.0000	133,994		133,994		133,994
SubTotal	45,422	100.0000	133,994		133,994		133,994
TOTAL	45,422	100.0000	133,994		133,994		133,994

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	79,496	100.0000	112,940		112,940		112,940
SubTotal	79,496	100.0000	112,940		112,940		112,940
TOTAL	79,496	100.0000	112,940		112,940		112,940

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	4,993	100.0000	3,544		3,544		3,544
SubTotal	4,993	100.0000	3,544		3,544		3,544
TOTAL	4,993	100.0000	3,544		3,544		3,544

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	2,716	2.8895	3,795		3,795		3,795
SOCIAL SERVICES	90,814	96.6137	126,886		126,886		126,886
ALL OTHER	467	0.4968	652		652		652
SubTotal	93,997	100.0000	131,333		131,333		131,333
TOTAL	93,997	100.0000	131,333		131,333		131,333

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	PROFESSIONAL	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY
ECONOMIC DEVELOPMENT	49,750	49,750	0	0	0	0
HEALTH	3,795	0	0	0	0	3,795
MENTAL HEALTH	133,994	0	133,994	0	0	0
SOCIAL SERVICES	239,826	0	0	112,940	0	126,886
ALL OTHER	4,196	0	0	0	3,544	652
Direct Billed	0	0	0	0	0	0
Total	431,561	49,750	133,994	112,940	3,544	131,333

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 5
FISCAL 2007

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
Lewis and Clark	22,132,966

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	635,110			635,110
Total Allocated Additions:			0	0
Total To Be Allocated:	635,110	0		635,110

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

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

	Total	General & Admin	AG FEED/SEED LAB	MILL CREEK	LEWIS AND CLARK
Other Expense & Cost					
Building Use Charges	635,110	0	41,785	150,666	442,659
Departmental Totals					
Total Expenditures	635,110	0	41,785	150,666	442,659
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	635,110	0	41,785	150,666	442,659
Allocation Step 1					
1st Allocation	635,110	0	41,785	150,666	442,659
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 05 BUILDING USE V					
Total Allocated	635,110	0	41,785	150,666	442,659

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	8,888	100.0000	41,785		41,785		41,785
SubTotal	8,888	100.0000	41,785		41,785		41,785
TOTAL	8,888	100.0000	41,785		41,785		41,785

Allocation Basis: Square Footage of Building

Allocation Source: Facilites Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	2,970	5.5485	8,360		8,360		8,360
HEALTH	16,785	31.3574	47,245		47,245		47,245
CORRECTIONS	33,773	63.0941	95,061		95,061		95,061
SubTotal	53,528	100.0000	150,666		150,666		150,666
TOTAL	53,528	100.0000	150,666		150,666		150,666

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - LEWIS AND CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	80,956	100.0000	442,659		442,659		442,659
SubTotal	80,956	100.0000	442,659		442,659		442,659
TOTAL	80,956	100.0000	442,659		442,659		442,659

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	AG FEED/SEED LAB	MILL CREEK	LEWIS AND CLARK
AGRICULTURE	41,785	41,785	0	0
EDUCATION	8,360	0	8,360	0
HEALTH	47,245	0	47,245	0
CORRECTIONS	95,061	0	95,061	0
ALL OTHER	442,659	0	0	442,659
Direct Billed	0	0	0	0
Total	635,110	41,785	150,666	442,659

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 6
FISCAL 2007

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 - 2007 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.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	724,868			724,868
Total Allocated Additions:			0	0
Total To Be Allocated:	724,868	0		724,868

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	EQUIPMENT USE
Other Expense & Cost			
Equipment Use Charges	724,868	0	724,868
Departmental Totals			
Total Expenditures	724,868	0	724,868
Deductions			
Total Deductions	0	0	0
Functional Cost	724,868	0	724,868
Allocation Step 1			
1st Allocation	724,868	0	724,868
Allocation Step 2			
2nd Allocation	0	0	0
Total For 06 EQUIPMENT USE			
Total Allocated	724,868	0	724,868

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department EQUIPMENT USE

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	110,165	1.0178	7,378		7,378		7,378
INFORMATION TECHNOLOGY SERVICES	8,367,804	77.3107	560,400		560,400		560,400
BUDGET AND PLANNING	105,670	0.9763	7,077		7,077		7,077
ACCOUNTING	120,749	1.1156	8,087		8,087		8,087
PERSONNEL	195,040	1.8020	13,062		13,062		13,062
PURCHASING	999,895	9.2381	66,964		66,964		66,964
GENERAL SERVICES	301,727	2.7877	20,207		20,207		20,207
ALL OTHER	622,547	5.7518	41,693		41,693		41,693
SubTotal	10,823,597	100.0000	724,868		724,868		724,868
TOTAL	10,823,597	100.0000	724,868		724,868		724,868

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions

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

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
COMM. OF ADMIN.	7,378	7,378
INFORMATION	560,400	560,400
BUDGET AND PLANNING	7,077	7,077
ACCOUNTING	8,087	8,087
PERSONNEL	13,062	13,062
PURCHASING	66,964	66,964
GENERAL SERVICES	20,207	20,207
ALL OTHER	41,693	41,693
Direct Billed	0	0
Total	724,868	724,868

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 7
FISCAL 2007

STATE OF MISSOURI

RETIREMENT/GROUP INSURANCE

NATURE AND EXTENT OF SERVICES

The costs of State contributions to the Employee Retirement System including contributions to the Group Health Insurance Fund and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department.

Costs of 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:	606,271,139			606,271,139
Total Allocated Additions:			0	0
Non-Central Service Costs	(560,684,422)			
Section II Costs	(5,565,307)			
Total Departmental Cost Adjustments:	(566,249,729)			(566,249,729)
Total To Be Allocated:	40,021,410	0		40,021,410

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department RETIREMENT/GROUP INSURANCE

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	606,271,139	0	606,271,139
Departmental Totals			
Total Expenditures	606,271,139	0	606,271,139
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(560,684,422)	0	(560,684,422)
Section II Costs	(5,565,307)	0	(5,565,307)
Functional Cost	40,021,410	0	40,021,410
Allocation Step 1			
1st Allocation	40,021,410	0	40,021,410
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07			
Total Allocated	40,021,410	0	40,021,410

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	311,061	0.7772	311,061		311,061		311,061
INFORMATION TECHNOLOGY SERVICES	14,079,270	35.1793	14,079,270		14,079,270		14,079,270
BUDGET AND PLANNING	455,450	1.1380	455,450		455,450		455,450
ACCOUNTING	686,931	1.7164	686,931		686,931		686,931
PERSONNEL	745,252	1.8621	745,252		745,252		745,252
PURCHASING	738,168	1.8444	738,168		738,168		738,168
GENERAL SERVICES	309,340	0.7729	309,340		309,340		309,340
TREASURER	661,353	1.6525	661,353		661,353		661,353
SECRETARY OF STATE	3,270,266	8.1713	3,270,266		3,270,266		3,270,266
SECURITY	464,946	1.1617	464,946		464,946		464,946
REVENUE	18,298,690	45.7225	18,298,690		18,298,690		18,298,690
ALL OTHER	683	0.0017	683		683		683
SubTotal	40,021,410	100.0000	40,021,410		40,021,410		40,021,410
TOTAL	40,021,410	100.0000	40,021,410		40,021,410		40,021,410

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2007

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	311,061	311,061
INFORMATION	14,079,270	14,079,270
BUDGET AND PLANNING	455,450	455,450
ACCOUNTING	686,931	686,931
PERSONNEL	745,252	745,252
PURCHASING	738,168	738,168
GENERAL SERVICES	309,340	309,340
TREASURER	661,353	661,353
SECRETARY OF STATE	3,270,266	3,270,266
SECURITY	464,946	464,946
REVENUE	18,298,690	18,298,690
ALL OTHER	683	683
Direct Billed	0	0
Total	40,021,410	40,021,410

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 8
FISCAL 2007

STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

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

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:	147,162,083			147,162,083
Total Allocated Additions:			0	0
Non-Central Service Costs	(137,634,678)			
Section II Costs	(1,209,039)			
Total Departmental Cost Adjustments:	(138,843,717)			(138,843,717)
Total To Be Allocated:	8,318,366	0		8,318,366

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	147,162,083	0	147,162,083
Departmental Totals			
Total Expenditures	147,162,083	0	147,162,083
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(137,634,678)	0	(137,634,678)
Section II Costs	(1,209,039)	0	(1,209,039)
Functional Cost	8,318,366	0	8,318,366
Allocation Step 1			
1st Allocation	8,318,366	0	8,318,366
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	8,318,366	0	8,318,366

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	73,581	0.8846	73,581		73,581		73,581
INFORMATION TECHNOLOGY SERVICES	3,229,570	38.8246	3,229,570		3,229,570		3,229,570
BUDGET AND PLANNING	117,730	1.4153	117,730		117,730		117,730
ACCOUNTING	132,446	1.5922	132,446		132,446		132,446
PERSONNEL	158,711	1.9080	158,711		158,711		158,711
PURCHASING	161,878	1.9460	161,878		161,878		161,878
GENERAL SERVICES	58,878	0.7078	58,878		58,878		58,878
TREASURER	147,162	1.7691	147,162		147,162		147,162
SECRETARY OF STATE	662,229	7.9610	662,229		662,229		662,229
SECURITY	88,297	1.0615	88,297		88,297		88,297
REVENUE	3,487,741	41.9282	3,487,741		3,487,741		3,487,741
ALL OTHER	143	0.0017	143		143		143
SubTotal	8,318,366	100.0000	8,318,366		8,318,366		8,318,366
TOTAL	8,318,366	100.0000	8,318,366		8,318,366		8,318,366

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2007

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	73,581	73,581
INFORMATION	3,229,570	3,229,570
BUDGET AND PLANNING	117,730	117,730
ACCOUNTING	132,446	132,446
PERSONNEL	158,711	158,711
PURCHASING	161,878	161,878
GENERAL SERVICES	58,878	58,878
TREASURER	147,162	147,162
SECRETARY OF STATE	662,229	662,229
SECURITY	88,297	88,297
REVENUE	3,487,741	3,487,741
ALL OTHER	143	143
Direct Billed	0	0
Total	8,318,366	8,318,366

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 9
FISCAL 2007

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 2007 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:	74,282,988			74,282,988
Total Allocated Additions:			0	0
Non-Central Service Costs	(65,067,451)			
Section II Costs	(1,606,701)			
Total Departmental Cost Adjustments:	(66,674,152)			(66,674,152)
Total To Be Allocated:	7,608,836	0		7,608,836

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Total Expenditures	74,282,988	0	74,282,988
Departmental Totals			
Total Expenditures	74,282,988	0	74,282,988
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(65,067,451)	0	(65,067,451)
Section II Costs	(1,606,701)	0	(1,606,701)
Functional Cost	7,608,836	0	7,608,836
Allocation Step 1			
1st Allocation	7,608,836	0	7,608,836
Allocation Step 2			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
Total Allocated	7,608,836	0	7,608,836

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY SERVICES	704,432	9.2581	704,432		704,432		704,432
GENERAL SERVICES	1,357,809	17.8452	1,357,809		1,357,809		1,357,809
TREASURER	176,121	2.3147	176,121		176,121		176,121
SECRETARY OF STATE	1,427,728	18.7641	1,427,728		1,427,728		1,427,728
REVENUE	3,942,746	51.8179	3,942,746		3,942,746		3,942,746
SubTotal	7,608,836	100.0000	7,608,836		7,608,836		7,608,836
TOTAL	7,608,836	100.0000	7,608,836		7,608,836		7,608,836

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING RENTAL

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	704,432	704,432
GENERAL SERVICES	1,357,809	1,357,809
TREASURER	176,121	176,121
SECRETARY OF STATE	1,427,728	1,427,728
REVENUE	3,942,746	3,942,746
Direct Billed	0	0
Total	7,608,836	7,608,836

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 10
FISCAL 2007

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:	20,237,045			20,237,045
Total Allocated Additions:			0	0
Total To Be Allocated:	20,237,045	0		20,237,045

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department WORKER'S COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Worker's Compensation Payments	20,237,045	0	20,237,045
Departmental Totals			
Total Expenditures	20,237,045	0	20,237,045
Deductions			
Total Deductions	0	0	0
Functional Cost	20,237,045	0	20,237,045
Allocation Step 1			
1st Allocation	20,237,045	0	20,237,045
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S			
Total Allocated	20,237,045	0	20,237,045

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY SERVICES	8,523	0.0432	8,744		8,744		8,744
BUDGET AND PLANNING	459	0.0023	471		471		471
PERSONNEL	105	0.0005	108		108		108
PURCHASING	49,016	0.2485	50,288		50,288		50,288
GENERAL SERVICES	37,418	0.1897	38,389		38,389		38,389
SECRETARY OF STATE	7,531	0.0382	7,726		7,726		7,726
REVENUE	126,784	0.6427	130,073		130,073		130,073
LEGISLATURE	35,980	0.1824	36,913		36,913		36,913
JUDICIARY	1,156,382	5.8624	1,186,383		1,186,383		1,186,383
GOVERNOR	24,684	0.1251	25,324		25,324		25,324
AUDITOR	154	0.0008	158		158		158
ATTORNEY GENERAL	90,978	0.4612	93,338		93,338		93,338
AGRICULTURE	93,737	0.4752	96,169		96,169		96,169
INSURANCE	4,716	0.0239	4,838		4,838		4,838
ECONOMIC DEVELOPMENT	123,105	0.6241	126,299		126,299		126,299
EDUCATION	906,602	4.5961	930,123		930,123		930,123
HIGHER EDUCATION	542	0.0027	556		556		556
HEALTH	184,940	0.9376	189,738		189,738		189,738
LABOR	230,067	1.1664	236,036		236,036		236,036
MENTAL HEALTH	5,318,448	26.9626	5,456,431		5,456,431		5,456,431
NATURAL RESOURCES	314,324	1.5935	322,479		322,479		322,479
PUBLIC SAFETY	1,003,925	5.0895	1,029,971		1,029,971		1,029,971
SOCIAL SERVICES	2,224,960	11.2797	2,282,685		2,282,685		2,282,685
CORRECTIONS	5,906,270	29.9429	6,059,506		6,059,506		6,059,506
ALL OTHER	1,875,637	9.5088	1,924,299		1,924,299		1,924,299
SubTotal	19,725,287	100.0000	20,237,045		20,237,045		20,237,045
TOTAL	19,725,287	100.0000	20,237,045		20,237,045		20,237,045

Allocation Basis: Worker's Compensation Payments for FY 2007

Allocation Source: FY 2007 CAFR Work Papers

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	8,744	8,744
BUDGET AND PLANNING	471	471
PERSONNEL	108	108
PURCHASING	50,288	50,288
GENERAL SERVICES	38,389	38,389
SECRETARY OF STATE	7,726	7,726
REVENUE	130,073	130,073
LEGISLATURE	36,913	36,913
JUDICIARY	1,186,383	1,186,383
GOVERNOR	25,324	25,324
AUDITOR	158	158
ATTORNEY GENERAL	93,338	93,338
AGRICULTURE	96,169	96,169
INSURANCE	4,838	4,838
ECONOMIC DEVELOPMENT	126,299	126,299
EDUCATION	930,123	930,123
HIGHER EDUCATION	556	556
HEALTH	189,738	189,738
LABOR	236,036	236,036
MENTAL HEALTH	5,456,431	5,456,431
NATURAL RESOURCES	322,479	322,479
PUBLIC SAFETY	1,029,971	1,029,971
SOCIAL SERVICES	2,282,685	2,282,685
CORRECTIONS	6,059,506	6,059,506
ALL OTHER	1,924,299	1,924,299
Direct Billed	0	0
Total	20,237,045	20,237,045

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 11
FISCAL 2007

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 2007. 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:	4,081,999			4,081,999
Total Allocated Additions:			0	0
Non-Central Service Costs	(3,962,346)			
Section II Costs	(4,872)			
Total Departmental Cost Adjustments:	(3,967,218)			(3,967,218)
Total To Be Allocated:	114,781	0		114,781

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department UNEMPLOYMENT COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	4,081,999	0	4,081,999
Departmental Totals			
Total Expenditures	4,081,999	0	4,081,999
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(3,962,346)	0	(3,962,346)
Section II Costs	(4,872)	0	(4,872)
Functional Cost	114,781	0	114,781
Allocation Step 1			
1st Allocation	114,781	0	114,781
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	114,781	0	114,781

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department UNEMPLOYMENT COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	3,394	2.9569	3,394		3,394		3,394
TREASURER	4,438	3.8665	4,438		4,438		4,438
SECRETARY OF STATE	7,286	6.3477	7,286		7,286		7,286
REVENUE	99,663	86.8289	99,663		99,663		99,663
SubTotal	114,781	100.0000	114,781		114,781		114,781
TOTAL	114,781	100.0000	114,781		114,781		114,781

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2007 CAFR Work Papers

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
GENERAL SERVICES	3,394	3,394
TREASURER	4,438	4,438
SECRETARY OF STATE	7,286	7,286
REVENUE	99,663	99,663
Direct Billed	0	0
Total	114,781	114,781

MAXCars © 2008 MAXIMUS, INC.

STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway 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 2007.

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:	206,513			206,513
Total Allocated Additions:			0	0
Total To Be Allocated:	206,513	0		206,513

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	3,329	0	3,329	0	0
Insurance/Bond Premium	203,184	0	0	145,792	53,045
Departmental Totals					
Total Expenditures	206,513	0	3,329	145,792	53,045
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	206,513	0	3,329	145,792	53,045
Allocation Step 1					
1st Allocation	206,513	0	3,329	145,792	53,045
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	206,513	0	3,329	145,792	53,045

MAXCars © 2008 MAXIMUS, INC.

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

	SPECIFIC BONDS
Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	4,347
Departmental Totals	
Total Expenditures	4,347
Deductions	
Total Deductions	0
Functional Cost	4,347
Allocation Step 1	
1st Allocation	4,347
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	4,347

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,510	0.0945	3		3		3
INFORMATION TECHNOLOGY SERVICES	1,530	0.0958	3		3		3
REVENUE	5,511	0.3450	11		11		11
LEGISLATURE	572	0.0358	1		1		1
ATTORNEY GENERAL	1,352	0.0846	3		3		3
AGRICULTURE	17,097	1.0702	36		36		36
INSURANCE	1,775	0.1111	4		4		4
ECONOMIC DEVELOPMENT	10,125	0.6338	21		21		21
EDUCATION	250	0.0156	1		1		1
HIGHER EDUCATION	58,745	3.6773	122		122		122
HEALTH	14,606	0.9143	30		30		30
LABOR	956	0.0598	2		2		2
MENTAL HEALTH	81,160	5.0804	169		169		169
NATURAL RESOURCES	6,561	0.4107	14		14		14
PUBLIC SAFETY	1,289,694	80.7311	2,688		2,688		2,688
SOCIAL SERVICES	33,708	2.1100	70		70		70
CORRECTIONS	25,914	1.6221	54		54		54
ALL OTHER	46,455	2.9079	97		97		97
SubTotal	1,597,521	100.0000	3,329		3,329		3,329
TOTAL	1,597,521	100.0000	3,329		3,329		3,329

Allocation Basis: Vehicle Claims by Deparments for FY 2007

Allocation Source: FY 2007 CAFR work papers

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	53,886	36.9609	53,886		53,886		53,886
PUBLIC SAFETY	87,918	60.3037	87,918		87,918		87,918
ALL OTHER	3,988	2.7354	3,988		3,988		3,988
SubTotal	145,792	100.0000	145,792		145,792		145,792
TOTAL	145,792	100.0000	145,792		145,792		145,792

Allocation Basis: Actual Aircraft Liability Premiums, FY 2007

Allocation Source: FY 2007 CAFR work papers

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	22	0.0311	16		16		16
INFORMATION TECHNOLOGY SERVICES	1,150	1.6249	862		862		862
BUDGET AND PLANNING	30	0.0424	22		22		22
ACCOUNTING	54	0.0763	40		40		40
PERSONNEL	77	0.1088	58		58		58
PURCHASING	57	0.0805	43		43		43
GENERAL SERVICES	72	0.1017	54		54		54
TREASURER	50	0.0706	37		37		37
SECRETARY OF STATE	275	0.3886	206		206		206
SECURITY	37	0.0523	28		28		28
REVENUE	1,586	2.2410	1,189		1,189		1,189
LEGISLATURE	732	1.0343	549		549		549
JUDICIARY	4,335	6.1252	3,249		3,249		3,249
GOVERNOR	33	0.0466	25		25		25
LT. GOVERNOR	7	0.0099	5		5		5
AUDITOR	127	0.1794	95		95		95
ATTORNEY GENERAL	443	0.6259	332		332		332
AGRICULTURE	467	0.6599	350		350		350
INSURANCE	192	0.2713	144		144		144
CONSERVATION	2,190	3.0944	1,641		1,641		1,641
ECONOMIC DEVELOPMENT	1,604	2.2664	1,202		1,202		1,202
EDUCATION	2,654	3.7500	1,989		1,989		1,989
HIGHER EDUCATION	58	0.0820	43		43		43
HEALTH	1,877	2.6521	1,407		1,407		1,407
HIGHWAYS	7,196	10.1677	5,393		5,393		5,393
LABOR	913	1.2900	684		684		684
MENTAL HEALTH	9,602	13.5673	7,197		7,197		7,197
NATURAL RESOURCES	2,061	2.9121	1,545		1,545		1,545
PUBLIC SAFETY	5,048	7.1327	3,784		3,784		3,784
SOCIAL SERVICES	8,553	12.0851	6,411		6,411		6,411
CORRECTIONS	11,138	15.7378	8,349		8,349		8,349
ALL OTHER	8,133	11.4917	6,096		6,096		6,096
SubTotal	70,773	100.0000	53,045		53,045		53,045

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	70,773	100.0000	53,045		53,045		53,045

Allocation Basis: Total Number of Employees, FY 2007

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

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department INSURANCE

Activity - SPECIFIC BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	636	14.6308	636		636		636
PUBLIC SAFETY	2,757	63.4230	2,757		2,757		2,757
ALL OTHER	954	21.9462	954		954		954
SubTotal	4,347	100.0000	4,347		4,347		4,347
TOTAL	4,347	100.0000	4,347		4,347		4,347

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2007 CAFR Work Papers

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	19	3	0	16	0
INFORMATION	865	3	0	862	0
BUDGET AND PLANNING	22	0	0	22	0
ACCOUNTING	40	0	0	40	0
PERSONNEL	58	0	0	58	0
PURCHASING	43	0	0	43	0
GENERAL SERVICES	53,940	0	53,886	54	0
TREASURER	37	0	0	37	0
SECRETARY OF STATE	206	0	0	206	0
SECURITY	28	0	0	28	0
REVENUE	1,200	11	0	1,189	0
LEGISLATURE	550	1	0	549	0
JUDICIARY	3,249	0	0	3,249	0
GOVERNOR	25	0	0	25	0
LT. GOVERNOR	5	0	0	5	0
AUDITOR	95	0	0	95	0
ATTORNEY GENERAL	335	3	0	332	0
AGRICULTURE	386	36	0	350	0
INSURANCE	784	4	0	144	636
CONSERVATION	1,641	0	0	1,641	0
ECONOMIC DEVELOPMENT	1,223	21	0	1,202	0
EDUCATION	1,990	1	0	1,989	0
HIGHER EDUCATION	165	122	0	43	0
HEALTH	1,437	30	0	1,407	0
HIGHWAYS	5,393	0	0	5,393	0
LABOR	686	2	0	684	0
MENTAL HEALTH	7,366	169	0	7,197	0
NATURAL RESOURCES	1,559	14	0	1,545	0
PUBLIC SAFETY	97,147	2,688	87,918	3,784	2,757
SOCIAL SERVICES	6,481	70	0	6,411	0
CORRECTIONS	8,403	54	0	8,349	0
ALL OTHER	11,135	97	3,988	6,096	954

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0	0	0	0	0
Total	206,513	3,329	145,792	53,045	4,347

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 13
FISCAL 2007

STATE OF MISSOURI

COMMISSIONER OF ADMINISTRATION

NATURE AND EXTENT OF SERVICES

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

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

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

Office Automation. Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each OA division based on the number of workstations located there in FY 2007. For purposes of the carry forward allocation, Office Automation will remain in the Commissioner of Administration section, since that is where the costs appeared in FY05.

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,790,292			1,790,292
BUILDING USE I	4,182		4,182	
EQUIPMENT USE	7,378		7,378	
RETIREMENT/GROUP INSURANCE	311,061		311,061	
OASDHI	73,581		73,581	
INSURANCE	19		19	
COMM. OF ADMIN.		22,276	22,276	
INFORMATION TECHNOLOGY SERVICES		349,385	349,385	
ACCOUNTING		705	705	
PERSONNEL		149,452	149,452	
PURCHASING		54	54	
GENERAL SERVICES		249	249	
TREASURER		30	30	
SECRETARY OF STATE		1,200	1,200	
SECURITY		6,592	6,592	
REVENUE		23	23	
Total Allocated Additions:	396,221	529,966	926,187	926,187
Capital Outlay	(99,068)			
GR Cost Reimbursement	(31,074)			
Total Departmental Cost Adjustments:	(130,142)			(130,142)
Total To Be Allocated:	2,056,371	529,966		2,586,337

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	DEPARTMENTAL	OFFICE AUTOMATION	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,148,962	0	821,810	160,649	166,503
Other Expense & Cost					
Departmental Expenditures	641,330	0	99,404	521,786	20,140
Departmental Totals					
Total Expenditures	1,790,292	0	921,214	682,435	186,643
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay	(99,068)	0	(11,708)	(84,988)	(2,372)
GR Cost Reimbursement	(31,074)	0	(25,993)	(5,081)	0
Functional Cost	1,660,150	0	883,513	592,366	184,271
Allocation Step 1					
Inbound- All Others	396,221	396,221	0	0	0
Reallocate Admin Costs		(396,221)	210,864	141,378	43,979
1st Allocation	2,056,371	0	1,094,377	733,744	228,250
Allocation Step 2					
Inbound- All Others	529,966	529,966	0	0	0
Reallocate Admin Costs		(529,966)	282,041	189,100	58,825
2nd Allocation	529,966	0	282,041	189,100	58,825
Total For 15 COMM. OF ADMIN.					
Total Allocated	2,586,337	0	1,376,418	922,844	287,075

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department COMM. OF ADMIN.

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	21	1.2188	13,338		13,338		13,338
INFORMATION TECHNOLOGY SERVICES	1,111	64.4806	705,660		705,660	184,104	889,764
BUDGET AND PLANNING	29	1.6831	18,420		18,420	4,806	23,226
ACCOUNTING	53	3.0760	33,663		33,663	8,783	42,446
PERSONNEL	74	4.2948	47,002		47,002	12,263	59,265
PURCHASING	55	3.1921	34,934		34,934	9,114	44,048
GENERAL SERVICES	70	4.0627	44,461		44,461	11,600	56,061
ALL OTHER	310	17.9919	196,899		196,899	51,371	248,270
SubTotal	1,723	100.0000	1,094,377		1,094,377	282,041	1,376,418
TOTAL	1,723	100.0000	1,094,377		1,094,377	282,041	1,376,418

Allocation Basis: Average Number of OA Employees, FY 2007

Allocation Source: HR Query "Number of OA Employees"

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department COMM. OF ADMIN.

Activity - OFFICE AUTOMATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	11	1.2182	8,938		8,938		8,938
INFORMATION TECHNOLOGY SERVICES	241	26.6888	195,828		195,828	51,091	246,919
BUDGET AND PLANNING	32	3.5437	26,002		26,002	6,784	32,786
ACCOUNTING	66	7.3090	53,629		53,629	13,992	67,621
PERSONNEL	76	8.4164	61,755		61,755	16,112	77,867
PURCHASING	71	7.8627	57,692		57,692	15,052	72,744
GENERAL SERVICES	70	7.7519	56,879		56,879	14,840	71,719
REVENUE	22	2.4363	17,876		17,876	4,664	22,540
GOVERNOR	55	6.0908	44,691		44,691	11,660	56,351
LT. GOVERNOR	9	0.9967	7,313		7,313	1,908	9,221
ALL OTHER	250	27.6855	203,141		203,141	52,997	256,138
SubTotal	903	100.0000	733,744		733,744	189,100	922,844
TOTAL	903	100.0000	733,744		733,744	189,100	922,844

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	228,250		228,250	58,825	287,075
SubTotal	100	100.0000	228,250		228,250	58,825	287,075
TOTAL	100	100.0000	228,250		228,250	58,825	287,075

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	DEPARTMENTAL	OFFICE AUTOMATION	GENERAL GOV'T
COMM. OF ADMIN.	22,276	13,338	8,938	0
INFORMATION	1,136,683	889,764	246,919	0
BUDGET AND PLANNING	56,012	23,226	32,786	0
ACCOUNTING	110,067	42,446	67,621	0
PERSONNEL	137,132	59,265	77,867	0
PURCHASING	116,792	44,048	72,744	0
GENERAL SERVICES	127,780	56,061	71,719	0
REVENUE	22,540	0	22,540	0
GOVERNOR	56,351	0	56,351	0
LT. GOVERNOR	9,221	0	9,221	0
ALL OTHER	791,483	248,270	256,138	287,075
Direct Billed	0	0	0	0
Total	2,586,337	1,376,418	922,844	287,075

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 14
FISCAL 2007

STATE OF MISSOURI

INFORMATION TECHNOLOGY SERVICES

NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. Most of the expenses of these services are included in the Section II sub-pool. The general and administration costs are allocated to each sub-pool based on functional cost (allowable expenses) on Schedule 14.3. These costs are from the Finance and Administration organization code.

Costs have been functionalized and allocated as follows:

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

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

For purposes of the carry forward allocation, Office Automation costs are being reported in the Commissioner of Administration section. This is where the costs appeared in FY05.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department INFORMATION TECHNOLOGY SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	55,808,891			55,808,891
BUILDING USE I	147,298		147,298	
BUILDING USE II	8,582		8,582	
EQUIPMENT USE	560,400		560,400	
RETIREMENT/GROUP INSURANCE	14,079,270		14,079,270	
OASDHI	3,229,570		3,229,570	
BUILDING RENTAL	704,432		704,432	
WORKER'S COMPENSATION	8,744		8,744	
INSURANCE	865		865	
COMM. OF ADMIN.	901,488	235,195	1,136,683	
INFORMATION TECHNOLOGY SERVICES		2,807,951	2,807,951	
BUDGET AND PLANNING		37,157	37,157	
ACCOUNTING		45,874	45,874	
PURCHASING		221,750	221,750	
GENERAL SERVICES		13,028	13,028	
TREASURER		1,947	1,947	
SECRETARY OF STATE		8,974	8,974	
SECURITY		155,247	155,247	
REVENUE		916	916	
Total Allocated Additions:	19,640,649	3,528,039	23,168,688	23,168,688
Capital Outlay - Departmental	(2,134,285)			
Captial Outlay - G & A	(98,849)			
GR Cost Reimbursement	(66,463)			
Total Departmental Cost Adjustments:	(2,299,597)			(2,299,597)
Total To Be Allocated:	73,149,943	3,528,039		76,677,982

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department INFORMATION TECHNOLOGY SERVICES

	Total	General & Admin	SYSTEM DEVELOPMENT	SECTION II
Wages & Benefits				
Salaries & Wages	7,105,206	0	1,759,358	5,345,848
Other Expense & Cost				
Departmental Expenditures	44,631,568	0	553,319	44,078,249
General and Administrative	4,072,117	0	1,008,319	3,063,798
Departmental Totals				
Total Expenditures	55,808,891	0	3,320,996	52,487,895
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(2,134,285)	0	(52,411)	(2,081,874)
Captial Outlay - G & A	(98,849)	0	(24,477)	(74,372)
GR Cost Reimbursement	(66,463)	0	(66,463)	0
Functional Cost	53,509,294	0	3,177,645	50,331,649
Allocation Step 1				
Inbound- All Others	19,640,649	19,640,649	0	0
Reallocate Admin Costs		(19,640,649)	1,166,360	18,474,289
1st Allocation	73,149,943	0	4,344,005	68,805,938
Allocation Step 2				
Inbound- All Others	3,528,039	3,528,039	0	0
Reallocate Admin Costs		(3,528,039)	209,513	3,318,526
2nd Allocation	3,528,039	0	209,513	3,318,526
Total For 16 INFORMATION				
Total Allocated	76,677,982	0	4,553,518	72,124,464

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department INFORMATION TECHNOLOGY SERVICES

Activity - SYSTEM DEVELOPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	5,973	8.0429	349,385		349,385		349,385
INFORMATION TECHNOLOGY SERVICES	48,004	64.6396	2,807,951		2,807,951		2,807,951
ACCOUNTING	678	0.9130	39,659		39,659	7,002	46,661
PERSONNEL	5,947	8.0079	347,864		347,864	61,417	409,281
PURCHASING	580	0.7810	33,927		33,927	5,990	39,917
GENERAL SERVICES	8,975	12.0853	524,984		524,984	92,689	617,673
ALL OTHER	4,107	5.5303	240,235		240,235	42,415	282,650
SubTotal	74,264	100.0000	4,344,005		4,344,005	209,513	4,553,518
TOTAL	74,264	100.0000	4,344,005		4,344,005	209,513	4,553,518

Allocation Basis: System Development Hours for FY 2007

Allocation Source: Systems and Programming Project Summary

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department INFORMATION TECHNOLOGY SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	68,805,938		68,805,938	3,318,526	72,124,464
SubTotal	100	100.0000	68,805,938		68,805,938	3,318,526	72,124,464
TOTAL	100	100.0000	68,805,938		68,805,938	3,318,526	72,124,464

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .5 - Allocation Summary

For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SYSTEM	SECTION II
COMM. OF ADMIN.	349,385	349,385	0
INFORMATION	2,807,951	2,807,951	0
ACCOUNTING	46,661	46,661	0
PERSONNEL	409,281	409,281	0
PURCHASING	39,917	39,917	0
GENERAL SERVICES	617,673	617,673	0
ALL OTHER	72,407,114	282,650	72,124,464
Direct Billed	0	0	0
Total	76,677,982	4,553,518	72,124,464

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 15
FISCAL 2007

STATE OF MISSOURI

BUDGET AND PLANNING

NATURE AND EXTENT OF SERVICES

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

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department BUDGET AND PLANNING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,614,150			1,614,150
BUILDING USE I	20,077		20,077	
EQUIPMENT USE	7,077		7,077	
RETIREMENT/GROUP INSURANCE	455,450		455,450	
OASDHI	117,730		117,730	
WORKER'S COMPENSATION	471		471	
INSURANCE	22		22	
COMM. OF ADMIN.	44,422	11,590	56,012	
BUDGET AND PLANNING		110,823	110,823	
ACCOUNTING		634	634	
PURCHASING		34	34	
GENERAL SERVICES		340	340	
TREASURER		28	28	
SECRETARY OF STATE		152	152	
SECURITY		9,229	9,229	
REVENUE		27	27	
Total Allocated Additions:	645,249	132,857	778,106	778,106
Capital Outlay	(4,642)			
GR Cost Reimbursement	(20,572)			
Total Departmental Cost Adjustments:	(25,214)			(25,214)
Total To Be Allocated:	2,234,185	132,857		2,367,042

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,512,556	0	945,348	567,208
Other Expense & Cost				
Departmental Expenditures	101,594	0	54,121	47,473
Departmental Totals				
Total Expenditures	1,614,150	0	999,469	614,681
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(4,642)	0	(2,901)	(1,741)
GR Cost Reimbursement	(20,572)	0	(20,572)	0
Functional Cost	1,588,936	0	975,996	612,940
Allocation Step 1				
Inbound- All Others	645,249	645,249	0	0
Reallocate Admin Costs		(645,249)	396,341	248,908
1st Allocation	2,234,185	0	1,372,337	861,848
Allocation Step 2				
Inbound- All Others	132,857	132,857	0	0
Reallocate Admin Costs		(132,857)	81,607	51,250
2nd Allocation	132,857	0	81,607	51,250
Total For 17 BUDGET AND				
Total Allocated	2,367,042	0	1,453,944	913,098

MAXCars © 2008 MAXIMUS, INC.

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

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY SERVICES	1,031	2.7076	37,157		37,157		37,157
BUDGET AND PLANNING	3,075	8.0755	110,823		110,823		110,823
ACCOUNTING	662	1.7385	23,859		23,859	1,590	25,449
PERSONNEL	244	0.6408	8,794		8,794	586	9,380
PURCHASING	238	0.6250	8,578		8,578	572	9,150
GENERAL SERVICES	407	1.0689	14,668		14,668	978	15,646
TREASURER	558	1.4654	20,110		20,110	1,340	21,450
SECRETARY OF STATE	269	0.7064	9,695		9,695	646	10,341
SECURITY	99	0.2600	3,568		3,568	238	3,806
REVENUE	2,311	6.0691	83,289		83,289	5,551	88,840
JUDICIARY	920	2.4161	33,157		33,157	2,210	35,367
GOVERNOR	1,598	4.1966	57,592		57,592	3,839	61,431
LT. GOVERNOR	205	0.5384	7,388		7,388	492	7,880
AUDITOR	496	1.3026	17,876		17,876	1,191	19,067
ATTORNEY GENERAL	160	0.4202	5,766		5,766	384	6,150
AGRICULTURE	1,198	3.1462	43,176		43,176	2,878	46,054
INSURANCE	1,008	2.6472	36,328		36,328	2,421	38,749
CONSERVATION	175	0.4596	6,307		6,307	420	6,727
ECONOMIC DEVELOPMENT	1,177	3.0910	42,419		42,419	2,827	45,246
EDUCATION	2,391	6.2792	86,172		86,172	5,744	91,916
HIGHER EDUCATION	1,725	4.5302	62,169		62,169	4,144	66,313
HEALTH	1,109	2.9124	39,969		39,969	2,664	42,633
HIGHWAYS	1,624	4.2649	58,529		58,529	3,901	62,430
LABOR	1,016	2.6682	36,617		36,617	2,441	39,058
MENTAL HEALTH	1,910	5.0160	68,837		68,837	4,588	73,425
NATURAL RESOURCES	1,553	4.0785	55,970		55,970	3,731	59,701
PUBLIC SAFETY	2,172	5.7041	78,279		78,279	5,218	83,497
SOCIAL SERVICES	4,620	12.1332	166,507		166,507	11,099	177,606
CORRECTIONS	1,472	3.8657	53,051		53,051	3,536	56,587
ALL OTHER	2,655	6.9725	95,687		95,687	6,378	102,065
SubTotal	38,078	100.0000	1,372,337		1,372,337	81,607	1,453,944
TOTAL	38,078	100.0000	1,372,337		1,372,337	81,607	1,453,944

MAXCars © 2008 MAXIMUS, INC.

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

Allocation Basis: Budget and Planning Hours by Department, FY 2007
Allocation Source: Budget and Planning Office

MAXCars © 2008 MAXIMUS, INC.

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	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	861,848		861,848	51,250	913,098
SubTotal	100	100.0000	861,848		861,848	51,250	913,098
TOTAL	100	100.0000	861,848		861,848	51,250	913,098

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
INFORMATION	37,157	37,157	0
BUDGET AND PLANNING	110,823	110,823	0
ACCOUNTING	25,449	25,449	0
PERSONNEL	9,380	9,380	0
PURCHASING	9,150	9,150	0
GENERAL SERVICES	15,646	15,646	0
TREASURER	21,450	21,450	0
SECRETARY OF STATE	10,341	10,341	0
SECURITY	3,806	3,806	0
REVENUE	88,840	88,840	0
JUDICIARY	35,367	35,367	0
GOVERNOR	61,431	61,431	0
LT. GOVERNOR	7,880	7,880	0
AUDITOR	19,067	19,067	0
ATTORNEY GENERAL	6,150	6,150	0
AGRICULTURE	46,054	46,054	0
INSURANCE	38,749	38,749	0
CONSERVATION	6,727	6,727	0
ECONOMIC DEVELOPMENT	45,246	45,246	0
EDUCATION	91,916	91,916	0
HIGHER EDUCATION	66,313	66,313	0
HEALTH	42,633	42,633	0
HIGHWAYS	62,430	62,430	0
LABOR	39,058	39,058	0
MENTAL HEALTH	73,425	73,425	0
NATURAL RESOURCES	59,701	59,701	0
PUBLIC SAFETY	83,497	83,497	0
SOCIAL SERVICES	177,606	177,606	0
CORRECTIONS	56,587	56,587	0
ALL OTHER	1,015,163	102,065	913,098
Direct Billed	0	0	0

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Total	2,367,042	1,453,944	913,098

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 16
FISCAL 2007

STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,053,695			2,053,695
BUILDING USE I	43,260		43,260	
EQUIPMENT USE	8,087		8,087	
RETIREMENT/GROUP INSURANCE	686,931		686,931	
OASDHI	132,446		132,446	
INSURANCE	40		40	
COMM. OF ADMIN.	87,292	22,775	110,067	
INFORMATION TECHNOLOGY SERVICES	39,659	7,002	46,661	
BUDGET AND PLANNING	23,859	1,590	25,449	
ACCOUNTING		1,626	1,626	
PURCHASING		277	277	
GENERAL SERVICES		612	612	
TREASURER		70	70	
SECRETARY OF STATE		240,652	240,652	
SECURITY		16,810	16,810	
REVENUE		1,557	1,557	
Total Allocated Additions:	1,021,574	292,971	1,314,545	1,314,545
Capital Outlay	(11,417)			
GR Cost Reimbursement	(26,949)			
Total Departmental Cost Adjustments:	(38,366)			(38,366)
Total To Be Allocated:	3,036,903	292,971		3,329,874

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department ACCOUNTING

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,892,585	0	599,003	1,236,994	56,588
Other Expense & Cost					
Departmental Expenditures	161,110	0	50,991	105,302	4,817
Departmental Totals					
Total Expenditures	2,053,695	0	649,994	1,342,296	61,405
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay	(11,417)	0	(3,614)	(7,462)	(341)
GR Cost Reimbursement	(26,949)	0	(8,793)	(18,156)	0
Functional Cost	2,015,329	0	637,587	1,316,678	61,064
Allocation Step 1					
Inbound- All Others	1,021,574	1,021,574	0	0	0
Reallocate Admin Costs		(1,021,574)	323,194	667,426	30,954
1st Allocation	3,036,903	0	960,781	1,984,104	92,018
Allocation Step 2					
Inbound- All Others	292,971	292,971	0	0	0
Reallocate Admin Costs		(292,971)	92,687	191,407	8,877
2nd Allocation	292,971	0	92,687	191,407	8,877
Total For 18 ACCOUNTING					
Total Allocated	3,329,874	0	1,053,468	2,175,511	100,895

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	503	0.0344	331		331		331
INFORMATION TECHNOLOGY SERVICES	26,669	1.8256	17,540		17,540		17,540
BUDGET AND PLANNING	688	0.0471	452		452		452
ACCOUNTING	1,259	0.0862	828		828		828
PERSONNEL	1,773	0.1214	1,166		1,166	115	1,281
PURCHASING	1,324	0.0906	871		871	86	957
GENERAL SERVICES	1,686	0.1154	1,109		1,109	109	1,218
TREASURER	1,222	0.0837	804		804	79	883
SECRETARY OF STATE	6,636	0.4543	4,364		4,364	430	4,794
SECURITY	895	0.0613	589		589	58	647
REVENUE	38,305	2.6221	25,193		25,193	2,480	27,673
LEGISLATURE	16,681	1.1419	10,971		10,971	1,080	12,051
JUDICIARY	96,341	6.5949	63,363		63,363	6,237	69,600
GOVERNOR	820	0.0561	539		539	53	592
LT. GOVERNOR	161	0.0110	106		106	10	116
AUDITOR	3,068	0.2100	2,018		2,018	199	2,217
ATTORNEY GENERAL	10,720	0.7338	7,050		7,050	694	7,744
AGRICULTURE	10,213	0.6991	6,717		6,717	661	7,378
INSURANCE	4,615	0.3159	3,035		3,035	299	3,334
CONSERVATION	49,605	3.3957	32,625		32,625	3,211	35,836
ECONOMIC DEVELOPMENT	31,049	2.1254	20,421		20,421	2,010	22,431
EDUCATION	50,193	3.4359	33,012		33,012	3,249	36,261
HIGHER EDUCATION	1,452	0.0994	955		955	94	1,049
HEALTH	44,578	3.0515	29,319		29,319	2,886	32,205
HIGHWAYS	167,421	11.4606	110,111		110,111	10,839	120,950
LABOR	20,885	1.4297	13,736		13,736	1,352	15,088
MENTAL HEALTH	224,282	15.3530	147,508		147,508	14,520	162,028
NATURAL RESOURCES	47,123	3.2258	30,992		30,992	3,051	34,043
PUBLIC SAFETY	120,172	8.2262	79,036		79,036	7,780	86,816
SOCIAL SERVICES	205,490	14.0666	135,149		135,149	13,303	148,452
CORRECTIONS	267,550	18.3148	175,965		175,965	17,319	193,284
ALL OTHER	7,459	0.5106	4,906		4,906	483	5,389
SubTotal	1,460,838	100.0000	960,781		960,781	92,687	1,053,468

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .4 - Detail Activity Allocations

For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	1,460,838	100.0000	960,781		960,781	92,687	1,053,468

Allocation Basis: Number of Paychecks, FY 2007

Allocation Source: SAM II HR Access Query

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	493	0.0189	374		374		374
INFORMATION TECHNOLOGY SERVICES	37,311	1.4281	28,334		28,334		28,334
BUDGET AND PLANNING	239	0.0091	182		182		182
ACCOUNTING	1,051	0.0402	798		798		798
PERSONNEL	816	0.0312	620		620	61	681
PURCHASING	1,845	0.0706	1,401		1,401	137	1,538
GENERAL SERVICES	40,084	1.5342	30,440		30,440	2,981	33,421
TREASURER	26,306	1.0069	19,977		19,977	1,956	21,933
SECRETARY OF STATE	12,822	0.4908	9,737		9,737	954	10,691
SECURITY	338	0.0129	257		257	25	282
REVENUE	182,269	6.9763	138,417		138,417	13,556	151,973
LEGISLATURE	14,241	0.5451	10,815		10,815	1,059	11,874
JUDICIARY	47,967	1.8359	36,427		36,427	3,567	39,994
GOVERNOR	1,242	0.0475	943		943	92	1,035
LT. GOVERNOR	318	0.0122	241		241	24	265
AUDITOR	2,102	0.0805	1,596		1,596	156	1,752
ATTORNEY GENERAL	15,664	0.5995	11,895		11,895	1,165	13,060
AGRICULTURE	31,987	1.2243	24,291		24,291	2,379	26,670
INSURANCE	5,709	0.2185	4,335		4,335	425	4,760
CONSERVATION	101,791	3.8960	77,301		77,301	7,571	84,872
ECONOMIC DEVELOPMENT	63,033	2.4126	47,868		47,868	4,688	52,556
EDUCATION	423,610	16.2135	321,693		321,693	31,505	353,198
HIGHER EDUCATION	7,022	0.2688	5,333		5,333	522	5,855
HEALTH	225,709	8.6389	171,405		171,405	16,787	188,192
HIGHWAYS	460,977	17.6436	350,071		350,071	34,284	384,355
LABOR	62,599	2.3960	47,538		47,538	4,656	52,194
MENTAL HEALTH	146,987	5.6259	111,623		111,623	10,932	122,555
NATURAL RESOURCES	109,422	4.1881	83,096		83,096	8,138	91,234
PUBLIC SAFETY	109,935	4.2077	83,486		83,486	8,176	91,662
SOCIAL SERVICES	275,691	10.5520	209,362		209,362	20,504	229,866
CORRECTIONS	186,892	7.1532	141,927		141,927	13,900	155,827
ALL OTHER	16,224	0.6210	12,321		12,321	1,207	13,528
SubTotal	2,612,696	100.0000	1,984,104		1,984,104	191,407	2,175,511

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	2,612,696	100.0000	1,984,104		1,984,104	191,407	2,175,511

Allocation Basis: Number of PV Documents by Agency

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

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	92,018		92,018	8,877	100,895
SubTotal	100	100.0000	92,018		92,018	8,877	100,895
TOTAL	100	100.0000	92,018		92,018	8,877	100,895

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
COMM. OF ADMIN.	705	331	374	0
INFORMATION	45,874	17,540	28,334	0
BUDGET AND PLANNING	634	452	182	0
ACCOUNTING	1,626	828	798	0
PERSONNEL	1,962	1,281	681	0
PURCHASING	2,495	957	1,538	0
GENERAL SERVICES	34,639	1,218	33,421	0
TREASURER	22,816	883	21,933	0
SECRETARY OF STATE	15,485	4,794	10,691	0
SECURITY	929	647	282	0
REVENUE	179,646	27,673	151,973	0
LEGISLATURE	23,925	12,051	11,874	0
JUDICIARY	109,594	69,600	39,994	0
GOVERNOR	1,627	592	1,035	0
LT. GOVERNOR	381	116	265	0
AUDITOR	3,969	2,217	1,752	0
ATTORNEY GENERAL	20,804	7,744	13,060	0
AGRICULTURE	34,048	7,378	26,670	0
INSURANCE	8,094	3,334	4,760	0
CONSERVATION	120,708	35,836	84,872	0
ECONOMIC DEVELOPMENT	74,987	22,431	52,556	0
EDUCATION	389,459	36,261	353,198	0
HIGHER EDUCATION	6,904	1,049	5,855	0
HEALTH	220,397	32,205	188,192	0
HIGHWAYS	505,305	120,950	384,355	0
LABOR	67,282	15,088	52,194	0
MENTAL HEALTH	284,583	162,028	122,555	0
NATURAL RESOURCES	125,277	34,043	91,234	0
PUBLIC SAFETY	178,478	86,816	91,662	0
SOCIAL SERVICES	378,318	148,452	229,866	0
CORRECTIONS	349,111	193,284	155,827	0
ALL OTHER	119,812	5,389	13,528	100,895

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	3,329,874	1,053,468	2,175,511	100,895

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 17
FISCAL 2007

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:	2,451,807			2,451,807
BUILDING USE I	59,226		59,226	
EQUIPMENT USE	13,062		13,062	
RETIREMENT/GROUP INSURANCE	745,252		745,252	
OASDHI	158,711		158,711	
WORKER'S COMPENSATION	108		108	
INSURANCE	58		58	
COMM. OF ADMIN.	108,757	28,375	137,132	
INFORMATION TECHNOLOGY SERVICES	347,864	61,417	409,281	
BUDGET AND PLANNING	8,794	586	9,380	
ACCOUNTING	1,786	176	1,962	
PURCHASING		109	109	
GENERAL SERVICES		872	872	
TREASURER		79	79	
SECRETARY OF STATE		6,119	6,119	
SECURITY		19,447	19,447	
REVENUE		37	37	
Total Allocated Additions:	1,443,618	117,217	1,560,835	1,560,835
Capital Outlay	(2,659)			
GR Cost Reimbursement	(37,332)			
Total Departmental Cost Adjustments:	(39,991)			(39,991)
Total To Be Allocated:	3,855,434	117,217		3,972,651

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
Wages & Benefits				
Salaries & Wages	2,210,604	0	2,169,238	41,366
Other Expense & Cost				
Departmental Expenditures	241,203	0	131,051	110,152
Departmental Totals				
Total Expenditures	2,451,807	0	2,300,289	151,518
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(2,659)	0	(2,659)	0
GR Cost Reimbursement	(37,332)	0	(37,332)	0
Functional Cost	2,411,816	0	2,260,298	151,518
Allocation Step 1				
Inbound- All Others	1,443,618	1,443,618	0	0
Reallocate Admin Costs		(1,443,618)	1,352,926	90,692
1st Allocation	3,855,434	0	3,613,224	242,210
Allocation Step 2				
Inbound- All Others	117,217	117,217	0	0
Reallocate Admin Costs		(117,217)	109,853	7,364
2nd Allocation	117,217	0	109,853	7,364
Total For 21 PERSONNEL				
Total Allocated	3,972,651	0	3,723,077	249,574

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,535	4.1362	149,452		149,452		149,452
SECURITY	8	0.0216	779		779	25	804
REVENUE	1,365	3.6782	132,900		132,900	4,215	137,115
AGRICULTURE	262	0.7060	25,509		25,509	809	26,318
INSURANCE	121	0.3260	11,781		11,781	374	12,155
ECONOMIC DEVELOPMENT	1,061	2.8590	103,302		103,302	3,276	106,578
HEALTH	1,661	4.4758	161,719		161,719	5,129	166,848
LABOR	775	2.0883	75,456		75,456	2,393	77,849
MENTAL HEALTH	7,707	20.7674	750,374		750,374	23,798	774,172
NATURAL RESOURCES	1,549	4.1740	150,815		150,815	4,783	155,598
PUBLIC SAFETY	2,252	6.0683	219,261		219,261	6,954	226,215
SOCIAL SERVICES	8,030	21.6378	781,822		781,822	24,795	806,617
CORRECTIONS	10,785	29.0614	1,050,054		1,050,054	33,302	1,083,356
SubTotal	37,111	100.0000	3,613,224		3,613,224	109,853	3,723,077
TOTAL	37,111	100.0000	3,613,224		3,613,224	109,853	3,723,077

Allocation Basis: Average Number of Merit & UCP Employees, FY 2007

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

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	242,210		242,210	7,364	249,574
SubTotal	100	100.0000	242,210		242,210	7,364	249,574
TOTAL	100	100.0000	242,210		242,210	7,364	249,574

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		SECTION II
COMM. OF ADMIN.	149,452	149,452	0
SECURITY	804	804	0
REVENUE	137,115	137,115	0
AGRICULTURE	26,318	26,318	0
INSURANCE	12,155	12,155	0
ECONOMIC DEVELOPMENT	106,578	106,578	0
HEALTH	166,848	166,848	0
LABOR	77,849	77,849	0
MENTAL HEALTH	774,172	774,172	0
NATURAL RESOURCES	155,598	155,598	0
PUBLIC SAFETY	226,215	226,215	0
SOCIAL SERVICES	806,617	806,617	0
CORRECTIONS	1,083,356	1,083,356	0
ALL OTHER	249,574	0	249,574
Direct Billed	0	0	0
Total	3,972,651	3,723,077	249,574

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 18
FISCAL 2007

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 2007.

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,159,499			4,159,499
BUILDING USE I	33,465		33,465	
EQUIPMENT USE	66,964		66,964	
RETIREMENT/GROUP INSURANCE	738,168		738,168	
OASDHI	161,878		161,878	
WORKER'S COMPENSATION	50,288		50,288	
INSURANCE	43		43	
COMM. OF ADMIN.	92,626	24,166	116,792	
INFORMATION TECHNOLOGY SERVICES	33,927	5,990	39,917	
BUDGET AND PLANNING	8,578	572	9,150	
ACCOUNTING	2,272	223	2,495	
PURCHASING		1,210	1,210	
GENERAL SERVICES		646	646	
TREASURER		96	96	
SECRETARY OF STATE		1,488	1,488	
SECURITY		11,536	11,536	
REVENUE		26	26	
Total Allocated Additions:	1,188,209	45,953	1,234,162	1,234,162
Capital Outlay	(1,377)			
Refunds	(169,754)			
GR Cost Reimbursement	(21,843)			
Total Departmental Cost Adjustments:	(192,974)			(192,974)
Total To Be Allocated:	5,154,734	45,953		5,200,687

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,104,805	0	1,481,120	623,685
Other Expense & Cost				
Departmental Expenditures	2,054,694	0	239,245	1,815,449
Departmental Totals				
Total Expenditures	4,159,499	0	1,720,365	2,439,134
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(1,377)	0	0	(1,377)
Refunds	(169,754)	0	(166,000)	(3,754)
GR Cost Reimbursement	(21,843)	0	(21,843)	0
Functional Cost	3,966,525	0	1,532,522	2,434,003
Allocation Step 1				
Inbound- All Others	1,188,209	1,188,209	0	0
Reallocate Admin Costs		(1,188,209)	459,081	729,128
1st Allocation	5,154,734	0	1,991,603	3,163,131
Allocation Step 2				
Inbound- All Others	45,953	45,953	0	0
Reallocate Admin Costs		(45,953)	17,755	28,198
2nd Allocation	45,953	0	17,755	28,198
Total For 22 PURCHASING				
Total Allocated	5,200,687	0	2,009,358	3,191,329

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	17,036	0.0027	54		54		54
INFORMATION TECHNOLOGY SERVICES	69,974,842	11.1343	221,750		221,750		221,750
BUDGET AND PLANNING	10,671	0.0017	34		34		34
ACCOUNTING	87,265	0.0139	277		277		277
PERSONNEL	34,407	0.0055	109		109		109
PURCHASING	381,710	0.0607	1,210		1,210		1,210
GENERAL SERVICES	2,865,833	0.4560	9,082		9,082	91	9,173
TREASURER	676,700	0.1077	2,144		2,144	22	2,166
SECRETARY OF STATE	7,811,012	1.2429	24,753		24,753	249	25,002
SECURITY	179,002	0.0285	567		567	6	573
REVENUE	13,042,859	2.0754	41,333		41,333	415	41,748
GOVERNOR	1,815	0.0003	6		6		6
LT. GOVERNOR	300,179	0.0478	951		951	10	961
AUDITOR	200,424	0.0319	635		635	6	641
ATTORNEY GENERAL	1,036,604	0.1649	3,285		3,285	33	3,318
AGRICULTURE	1,943,452	0.3092	6,159		6,159	62	6,221
INSURANCE	997,572	0.1587	3,161		3,161	32	3,193
CONSERVATION	15,286,390	2.4323	48,443		48,443	486	48,929
ECONOMIC DEVELOPMENT	18,109,223	2.8815	57,388		57,388	576	57,964
EDUCATION	56,494,245	8.9893	179,030		179,030	1,798	180,828
HIGHER EDUCATION	8,664,827	1.3787	27,459		27,459	276	27,735
HEALTH	55,271,014	8.7946	175,154		175,154	1,759	176,913
LABOR	1,236,912	0.1968	3,920		3,920	39	3,959
MENTAL HEALTH	53,885,627	8.5742	170,764		170,764	1,715	172,479
NATURAL RESOURCES	10,995,580	1.7496	34,845		34,845	350	35,195
PUBLIC SAFETY	48,200,005	7.6695	152,746		152,746	1,534	154,280
SOCIAL SERVICES	101,778,918	16.1949	322,538		322,538	3,239	325,777
CORRECTIONS	150,968,110	24.0217	478,418		478,418	4,802	483,220
ALL OTHER	8,011,455	1.2748	25,388		25,388	255	25,643
SubTotal	628,463,689	100.0000	1,991,603		1,991,603	17,755	2,009,358
TOTAL	628,463,689	100.0000	1,991,603		1,991,603	17,755	2,009,358

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Allocation Basis: Payments Against Contract Releases
Allocation Source: Microsof Access Query from SAM II Data Warehouse

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	3,163,131		3,163,131	28,198	3,191,329
SubTotal	100	100.0000	3,163,131		3,163,131	28,198	3,191,329
TOTAL	100	100.0000	3,163,131		3,163,131	28,198	3,191,329

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
COMM. OF ADMIN.	54	54	0
INFORMATION	221,750	221,750	0
BUDGET AND PLANNING	34	34	0
ACCOUNTING	277	277	0
PERSONNEL	109	109	0
PURCHASING	1,210	1,210	0
GENERAL SERVICES	9,173	9,173	0
TREASURER	2,166	2,166	0
SECRETARY OF STATE	25,002	25,002	0
SECURITY	573	573	0
REVENUE	41,748	41,748	0
GOVERNOR	6	6	0
LT. GOVERNOR	961	961	0
AUDITOR	641	641	0
ATTORNEY GENERAL	3,318	3,318	0
AGRICULTURE	6,221	6,221	0
INSURANCE	3,193	3,193	0
CONSERVATION	48,929	48,929	0
ECONOMIC DEVELOPMENT	57,964	57,964	0
EDUCATION	180,828	180,828	0
HIGHER EDUCATION	27,735	27,735	0
HEALTH	176,913	176,913	0
LABOR	3,959	3,959	0
MENTAL HEALTH	172,479	172,479	0
NATURAL RESOURCES	35,195	35,195	0
PUBLIC SAFETY	154,280	154,280	0
SOCIAL SERVICES	325,777	325,777	0
CORRECTIONS	483,220	483,220	0
ALL OTHER	3,216,972	25,643	3,191,329
Direct Billed	0	0	0

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Total	5,200,687	2,009,358	3,191,329

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 19
FISCAL 2007

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

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

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

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,923,597			21,923,597
BUILDING USE I	34,279		34,279	
BUILDING USE II	2,238		2,238	
EQUIPMENT USE	20,207		20,207	
RETIREMENT/GROUP INSURANCE	309,340		309,340	
OASDHI	58,878		58,878	
BUILDING RENTAL	1,357,809		1,357,809	
WORKER'S COMPENSATION	38,389		38,389	
UNEMPLOYMENT COMPENSATION	3,394		3,394	
INSURANCE	53,940		53,940	
COMM. OF ADMIN.	101,340	26,440	127,780	
INFORMATION TECHNOLOGY SERVICES	524,984	92,689	617,673	
BUDGET AND PLANNING	14,668	978	15,646	
ACCOUNTING	31,549	3,090	34,639	
PURCHASING	9,082	91	9,173	
GENERAL SERVICES		816	816	
TREASURER		1,271	1,271	
SECRETARY OF STATE		395	395	
SECURITY		8,570	8,570	
REVENUE		373	373	
Total Allocated Additions:	2,560,097	134,713	2,694,810	2,694,810
Capital Outlay - Departmental	(519,551)			
Unallowable Risk Management	(12,507,997)			
GR Cost Reimbursement	(16,064)			
Total Departmental Cost Adjustments:	(13,043,612)			(13,043,612)
Total To Be Allocated:	11,440,082	134,713		11,574,795

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

	Total	General & Admin	RISK MANAGEMENT	MAIL SERVICES	SECTION II
Wages & Benefits					
Salaries & Wages	2,228,257	0	543,578	166,240	1,518,439
Other Expense & Cost					
Departmental Expenditures	19,510,313	0	12,557,692	14,995	6,921,246
General and Administrative	185,027	0	45,137	13,804	126,086
Departmental Totals					
Total Expenditures	21,923,597	0	13,146,407	195,039	8,565,771
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay - Departmental	(519,551)	0	0	0	(504,045)
Unallowable Risk Management	(12,507,997)	0	(12,507,997)	0	0
GR Cost Reimbursement	(16,064)	0	(16,064)	0	0
Functional Cost	8,879,985	0	622,346	195,039	8,061,726
Allocation Step 1					
Inbound- All Others	2,560,097	2,560,097	0	0	0
Reallocate Admin Costs		(2,560,097)	179,422	56,230	2,324,194
1st Allocation	11,440,082	0	801,768	251,269	10,385,920
Allocation Step 2					
Inbound- All Others	134,713	134,713	0	0	0
Reallocate Admin Costs		(134,713)	9,441	2,959	122,300
2nd Allocation	134,713	0	9,441	2,959	122,300
Total For 23 GENERAL					
Total Allocated	11,574,795	0	811,209	254,228	10,508,220

MAXCars © 2008 MAXIMUS, INC.

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

	OTHER
Wages & Benefits	
Salaries & Wages	0
Other Expense & Cost	
Departmental Expenditures	16,380
General and Administrative	0
Departmental Totals	
Total Expenditures	16,380
Deductions	
Total Deductions	0
Cost Adjustments	
Capital Outlay - Departmental	(15,506)
Unallowable Risk Management	0
GR Cost Reimbursement	0
Functional Cost	874
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	251
1st Allocation	1,125
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	13
2nd Allocation	13
Total For 23 GENERAL	
Total Allocated	1,138

MAXCars © 2008 MAXIMUS, INC.

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	22	0.0311	249		249		249
INFORMATION TECHNOLOGY SERVICES	1,150	1.6249	13,028		13,028		13,028
BUDGET AND PLANNING	30	0.0424	340		340		340
ACCOUNTING	54	0.0763	612		612		612
PERSONNEL	77	0.1088	872		872		872
PURCHASING	57	0.0805	646		646		646
GENERAL SERVICES	72	0.1017	816		816		816
TREASURER	50	0.0706	566		566	7	573
SECRETARY OF STATE	275	0.3886	3,115		3,115	37	3,152
SECURITY	37	0.0523	419		419	5	424
REVENUE	1,586	2.2410	17,967		17,967	216	18,183
LEGISLATURE	732	1.0343	8,293		8,293	100	8,393
JUDICIARY	4,335	6.1252	49,110		49,110	590	49,700
GOVERNOR	33	0.0466	374		374	4	378
LT. GOVERNOR	7	0.0099	79		79	1	80
AUDITOR	127	0.1794	1,439		1,439	17	1,456
ATTORNEY GENERAL	443	0.6259	5,019		5,019	60	5,079
AGRICULTURE	467	0.6599	5,291		5,291	64	5,355
INSURANCE	192	0.2713	2,175		2,175	26	2,201
CONSERVATION	2,190	3.0944	24,810		24,810	298	25,108
ECONOMIC DEVELOPMENT	1,604	2.2664	18,171		18,171	218	18,389
EDUCATION	2,654	3.7500	30,066		30,066	362	30,428
HIGHER EDUCATION	58	0.0820	657		657	8	665
HEALTH	1,877	2.6521	21,264		21,264	256	21,520
HIGHWAYS	7,196	10.1677	81,522		81,522	980	82,502
LABOR	913	1.2900	10,343		10,343	124	10,467
MENTAL HEALTH	9,602	13.5673	108,778		108,778	1,308	110,086
NATURAL RESOURCES	2,061	2.9121	23,349		23,349	281	23,630
PUBLIC SAFETY	5,048	7.1327	57,187		57,187	688	57,875
SOCIAL SERVICES	8,553	12.0851	96,895		96,895	1,165	98,060
CORRECTIONS	11,138	15.7378	126,179		126,179	1,518	127,697
ALL OTHER	8,133	11.4917	92,137		92,137	1,108	93,245
SubTotal	70,773	100.0000	801,768		801,768	9,441	811,209

MAXCars © 2008 MAXIMUS, INC.

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	70,773	100.0000	801,768		801,768	9,441	811,209

Allocation Basis: Total Number of Employees, FY 2007

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

MAXCars © 2008 MAXIMUS, INC.

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

Activity - MAIL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	251,269		251,269	2,959	254,228
SubTotal	100	100.0000	251,269		251,269	2,959	254,228
TOTAL	100	100.0000	251,269		251,269	2,959	254,228

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

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

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	10,385,920		10,385,920	122,300	10,508,220
SubTotal	100	100.0000	10,385,920		10,385,920	122,300	10,508,220
TOTAL	100	100.0000	10,385,920		10,385,920	122,300	10,508,220

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

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

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	1,125		1,125	13	1,138
SubTotal	100	100.0000	1,125		1,125	13	1,138
TOTAL	100	100.0000	1,125		1,125	13	1,138

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
COMM. OF ADMIN.	249	249	0	0	0
INFORMATION	13,028	13,028	0	0	0
BUDGET AND PLANNING	340	340	0	0	0
ACCOUNTING	612	612	0	0	0
PERSONNEL	872	872	0	0	0
PURCHASING	646	646	0	0	0
GENERAL SERVICES	816	816	0	0	0
TREASURER	573	573	0	0	0
SECRETARY OF STATE	3,152	3,152	0	0	0
SECURITY	424	424	0	0	0
REVENUE	18,183	18,183	0	0	0
LEGISLATURE	8,393	8,393	0	0	0
JUDICIARY	49,700	49,700	0	0	0
GOVERNOR	378	378	0	0	0
LT. GOVERNOR	80	80	0	0	0
AUDITOR	1,456	1,456	0	0	0
ATTORNEY GENERAL	5,079	5,079	0	0	0
AGRICULTURE	5,355	5,355	0	0	0
INSURANCE	2,201	2,201	0	0	0
CONSERVATION	25,108	25,108	0	0	0
ECONOMIC DEVELOPMENT	18,389	18,389	0	0	0
EDUCATION	30,428	30,428	0	0	0
HIGHER EDUCATION	665	665	0	0	0
HEALTH	21,520	21,520	0	0	0
HIGHWAYS	82,502	82,502	0	0	0
LABOR	10,467	10,467	0	0	0
MENTAL HEALTH	110,086	110,086	0	0	0
NATURAL RESOURCES	23,630	23,630	0	0	0
PUBLIC SAFETY	57,875	57,875	0	0	0
SOCIAL SERVICES	98,060	98,060	0	0	0
CORRECTIONS	127,697	127,697	0	0	0
ALL OTHER	10,856,831	93,245	254,228	10,508,220	1,138

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Direct Billed	0	0	0	0	0
Total	11,574,795	811,209	254,228	10,508,220	1,138

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 20
FISCAL 2007

STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,452,280			25,452,280
BUILDING USE I	57,028		57,028	
RETIREMENT/GROUP INSURANCE	661,353		661,353	
OASDHI	147,162		147,162	
BUILDING RENTAL	176,121		176,121	
UNEMPLOYMENT COMPENSATION	4,438		4,438	
INSURANCE	37		37	
BUDGET AND PLANNING	20,110	1,340	21,450	
ACCOUNTING	20,781	2,035	22,816	
PURCHASING	2,144	22	2,166	
GENERAL SERVICES	566	7	573	
TREASURER		838	838	
SECRETARY OF STATE		26,876	26,876	
SECURITY		15,821	15,821	
REVENUE		16	16	
Total Allocated Additions:	1,089,740	46,955	1,136,695	1,136,695
Capital Outlay	(117,570)			
Refunds	(22,502,098)			
Total Departmental Cost Adjustments:	(22,619,668)			(22,619,668)
Total To Be Allocated:	3,922,352	46,955		3,969,307

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,938,993	0	91,234	1,847,759
Other Expense & Cost				
Departmental Expenditures	1,011,189	0	47,627	963,562
Refunds	22,502,098	0	0	22,502,098
Departmental Totals				
Total Expenditures	25,452,280	0	138,861	25,313,419
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(117,570)	0	(5,538)	(112,032)
Refunds	(22,502,098)	0	0	(22,502,098)
Functional Cost	2,832,612	0	133,323	2,699,289
Allocation Step 1				
Inbound- All Others	1,089,740	1,089,740	0	0
Reallocate Admin Costs		(1,089,740)	51,291	1,038,449
1st Allocation	3,922,352	0	184,614	3,737,738
Allocation Step 2				
Inbound- All Others	46,955	46,955	0	0
Reallocate Admin Costs		(46,955)	2,210	44,745
2nd Allocation	46,955	0	2,210	44,745
Total For 24 TREASURER				
Total Allocated	3,969,307	0	186,824	3,782,483

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	996	0.0164	30		30		30
INFORMATION TECHNOLOGY SERVICES	63,980	1.0546	1,947		1,947		1,947
BUDGET AND PLANNING	927	0.0153	28		28		28
ACCOUNTING	2,310	0.0381	70		70		70
PERSONNEL	2,589	0.0427	79		79		79
PURCHASING	3,169	0.0522	96		96		96
GENERAL SERVICES	41,770	0.6885	1,271		1,271		1,271
TREASURER	27,528	0.4538	838		838		838
SECRETARY OF STATE	19,458	0.3207	592		592	7	599
SECURITY	1,233	0.0203	38		38		38
REVENUE	1,613,130	26.5896	49,089		49,089	601	49,690
LEGISLATURE	30,922	0.5097	941		941	12	953
JUDICIARY	144,308	2.3787	4,391		4,391	54	4,445
GOVERNOR	2,062	0.0340	63		63	1	64
LT. GOVERNOR	479	0.0079	15		15		15
AUDITOR	5,170	0.0852	157		157	2	159
ATTORNEY GENERAL	26,384	0.4349	803		803	10	813
AGRICULTURE	42,200	0.6956	1,284		1,284	16	1,300
INSURANCE	10,324	0.1702	314		314	4	318
CONSERVATION	151,396	2.4955	4,607		4,607	56	4,663
ECONOMIC DEVELOPMENT	94,082	1.5508	2,863		2,863	35	2,898
EDUCATION	473,803	7.8098	14,418		14,418	177	14,595
HIGHER EDUCATION	8,474	0.1397	258		258	3	261
HEALTH	270,287	4.4552	8,225		8,225	101	8,326
HIGHWAYS	628,398	10.3581	19,122		19,122	234	19,356
LABOR	83,484	1.3761	2,540		2,540	31	2,571
MENTAL HEALTH	371,269	6.1197	11,298		11,298	139	11,437
NATURAL RESOURCES	156,545	2.5804	4,764		4,764	58	4,822
PUBLIC SAFETY	230,107	3.7929	7,002		7,002	86	7,088
SOCIAL SERVICES	1,081,843	17.8323	32,921		32,921	404	33,325
CORRECTIONS	454,442	7.4907	13,829		13,829	170	13,999
ALL OTHER	23,683	0.3904	721		721	9	730
SubTotal	6,066,752	100.0000	184,614		184,614	2,210	186,824

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	6,066,752	100.0000	184,614		184,614	2,210	186,824

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

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	3,737,738		3,737,738	44,745	3,782,483
SubTotal	100	100.0000	3,737,738		3,737,738	44,745	3,782,483
TOTAL	100	100.0000	3,737,738		3,737,738	44,745	3,782,483

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
COMM. OF ADMIN.	30	30	0
INFORMATION	1,947	1,947	0
BUDGET AND PLANNING	28	28	0
ACCOUNTING	70	70	0
PERSONNEL	79	79	0
PURCHASING	96	96	0
GENERAL SERVICES	1,271	1,271	0
TREASURER	838	838	0
SECRETARY OF STATE	599	599	0
SECURITY	38	38	0
REVENUE	49,690	49,690	0
LEGISLATURE	953	953	0
JUDICIARY	4,445	4,445	0
GOVERNOR	64	64	0
LT. GOVERNOR	15	15	0
AUDITOR	159	159	0
ATTORNEY GENERAL	813	813	0
AGRICULTURE	1,300	1,300	0
INSURANCE	318	318	0
CONSERVATION	4,663	4,663	0
ECONOMIC DEVELOPMENT	2,898	2,898	0
EDUCATION	14,595	14,595	0
HIGHER EDUCATION	261	261	0
HEALTH	8,326	8,326	0
HIGHWAYS	19,356	19,356	0
LABOR	2,571	2,571	0
MENTAL HEALTH	11,437	11,437	0
NATURAL RESOURCES	4,822	4,822	0
PUBLIC SAFETY	7,088	7,088	0
SOCIAL SERVICES	33,325	33,325	0
CORRECTIONS	13,999	13,999	0
ALL OTHER	3,783,213	730	3,782,483

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	3,969,307	186,824	3,782,483

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 21
FISCAL 2007

STATE OF MISSOURI

SECRETARY OF STATE

NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	46,612,532			46,612,532
BUILDING USE I	6,876		6,876	
BUILDING USE II	3,190		3,190	
BUILDING USE III	499,038		499,038	
RETIREMENT/GROUP INSURANCE	3,270,266		3,270,266	
OASDHI	662,229		662,229	
BUILDING RENTAL	1,427,728		1,427,728	
WORKER'S COMPENSATION	7,726		7,726	
UNEMPLOYMENT COMPENSATION	7,286		7,286	
INSURANCE	206		206	
BUDGET AND PLANNING	9,695	646	10,341	
ACCOUNTING	14,101	1,384	15,485	
PURCHASING	24,753	249	25,002	
GENERAL SERVICES	3,115	37	3,152	
TREASURER	592	7	599	
SECRETARY OF STATE		230,296	230,296	
SECURITY		80,755	80,755	
REVENUE		307	307	
Total Allocated Additions:	5,936,801	313,681	6,250,482	6,250,482
Capital Outlay - Departmental	(243,630)			
Capital Outlay - G & A	(1,133,459)			
Postage	(2,133)			
GR Cost Reimbursement	(229,788)			
Total Departmental Cost Adjustments:	(1,609,010)			(1,609,010)
Total To Be Allocated:	50,940,323	313,681		51,254,004

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	7,168,856	0	2,052,858	5,115,998
Other Expense & Cost				
Departmental Expenditures	34,569,922	0	1,063,598	33,506,324
General and Administrative	4,873,754	0	1,395,638	3,478,116
Departmental Totals				
Total Expenditures	46,612,532	0	4,512,094	42,100,438
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(243,630)	0	(126,704)	(116,926)
Capital Outlay - G & A	(1,133,459)	0	(324,575)	(808,884)
Postage	(2,133)	0	(611)	(1,522)
GR Cost Reimbursement	(229,788)	0	(229,788)	0
Functional Cost	45,003,522	0	3,830,416	41,173,106
Allocation Step 1				
Inbound- All Others	5,936,801	5,936,801	0	0
Reallocate Admin Costs		(5,936,801)	505,305	5,431,496
1st Allocation	50,940,323	0	4,335,721	46,604,602
Allocation Step 2				
Inbound- All Others	313,681	313,681	0	0
Reallocate Admin Costs		(313,681)	26,699	286,982
2nd Allocation	313,681	0	26,699	286,982
Total For 25 SECRETARY OF				
Total Allocated	51,254,004	0	4,362,420	46,891,584

MAXCars © 2008 MAXIMUS, INC.

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

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	79	0.0277	1,200		1,200		1,200
INFORMATION TECHNOLOGY SERVICES	591	0.2070	8,974		8,974		8,974
BUDGET AND PLANNING	10	0.0035	152		152		152
ACCOUNTING	15,849	5.5504	240,652		240,652		240,652
PERSONNEL	403	0.1411	6,119		6,119		6,119
PURCHASING	98	0.0343	1,488		1,488		1,488
GENERAL SERVICES	26	0.0091	395		395		395
TREASURER	1,770	0.6199	26,876		26,876		26,876
SECRETARY OF STATE	15,167	5.3116	230,296		230,296		230,296
SECURITY	49	0.0172	744		744	5	749
REVENUE	1,664	0.5827	25,266		25,266	177	25,443
LEGISLATURE	1,296	0.4539	19,678		19,678	138	19,816
JUDICIARY	31,080	10.8844	471,919		471,919	3,299	475,218
GOVERNOR	76	0.0266	1,154		1,154	8	1,162
LT. GOVERNOR	143	0.0501	2,171		2,171	15	2,186
AUDITOR	1,992	0.6976	30,247		30,247	211	30,458
ATTORNEY GENERAL	42,817	14.9949	650,134		650,134	4,545	654,679
AGRICULTURE	1,235	0.4325	18,752		18,752	131	18,883
INSURANCE	10,975	3.8435	166,645		166,645	1,165	167,810
CONSERVATION	666	0.2332	10,113		10,113	71	10,184
ECONOMIC DEVELOPMENT	3,135	1.0979	47,602		47,602	333	47,935
EDUCATION	6,024	2.1097	91,469		91,469	639	92,108
HIGHER EDUCATION	1,424	0.4987	21,622		21,622	151	21,773
HEALTH	15,831	5.5441	240,378		240,378	1,680	242,058
HIGHWAYS	2,233	0.7820	33,906		33,906	237	34,143
LABOR	15,772	5.5235	239,482		239,482	1,674	241,156
MENTAL HEALTH	6,664	2.3338	101,186		101,186	707	101,893
NATURAL RESOURCES	9,735	3.4093	147,816		147,816	1,033	148,849
PUBLIC SAFETY	13,311	4.6616	202,114		202,114	1,413	203,527
SOCIAL SERVICES	36,219	12.6842	549,950		549,950	3,844	553,794
CORRECTIONS	41,441	14.5129	629,241		629,241	4,398	633,639
ALL OTHER	7,770	2.7211	117,980		117,980	825	118,805
SubTotal	285,545	100.0000	4,335,721		4,335,721	26,699	4,362,420

MAXCars © 2008 MAXIMUS, INC.

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 Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	285,545	100.0000	4,335,721		4,335,721	26,699	4,362,420

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

MAXCars © 2008 MAXIMUS, INC.

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	46,604,602		46,604,602	286,982	46,891,584
SubTotal	100	100.0000	46,604,602		46,604,602	286,982	46,891,584
TOTAL	100	100.0000	46,604,602		46,604,602	286,982	46,891,584

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
COMM. OF ADMIN.	1,200	1,200	0
INFORMATION	8,974	8,974	0
BUDGET AND PLANNING	152	152	0
ACCOUNTING	240,652	240,652	0
PERSONNEL	6,119	6,119	0
PURCHASING	1,488	1,488	0
GENERAL SERVICES	395	395	0
TREASURER	26,876	26,876	0
SECRETARY OF STATE	230,296	230,296	0
SECURITY	749	749	0
REVENUE	25,443	25,443	0
LEGISLATURE	19,816	19,816	0
JUDICIARY	475,218	475,218	0
GOVERNOR	1,162	1,162	0
LT. GOVERNOR	2,186	2,186	0
AUDITOR	30,458	30,458	0
ATTORNEY GENERAL	654,679	654,679	0
AGRICULTURE	18,883	18,883	0
INSURANCE	167,810	167,810	0
CONSERVATION	10,184	10,184	0
ECONOMIC DEVELOPMENT	47,935	47,935	0
EDUCATION	92,108	92,108	0
HIGHER EDUCATION	21,773	21,773	0
HEALTH	242,058	242,058	0
HIGHWAYS	34,143	34,143	0
LABOR	241,156	241,156	0
MENTAL HEALTH	101,893	101,893	0
NATURAL RESOURCES	148,849	148,849	0
PUBLIC SAFETY	203,527	203,527	0
SOCIAL SERVICES	553,794	553,794	0
CORRECTIONS	633,639	633,639	0
ALL OTHER	47,010,389	118,805	46,891,584

MAXCars © 2008 MAXIMUS, INC.

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
Direct Billed	0	0	0
Total	51,254,004	4,362,420	46,891,584

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 22
FISCAL 2007

STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,382,963			1,382,963
BUILDING USE I	6,987		6,987	
RETIREMENT/GROUP INSURANCE	464,946		464,946	
OASDHI	88,297		88,297	
INSURANCE	28		28	
BUDGET AND PLANNING	3,568	238	3,806	
ACCOUNTING	846	83	929	
PERSONNEL	779	25	804	
PURCHASING	567	6	573	
GENERAL SERVICES	419	5	424	
TREASURER	38		38	
SECRETARY OF STATE	744	5	749	
SECURITY		12,855	12,855	
Total Allocated Additions:	567,219	13,217	580,436	580,436
Capital Outlay - Departmental	(6,380)			
Capital Outlay - G & A	(226)			
Unallowable Security	(235,205)			
Total Departmental Cost Adjustments:	(241,811)			(241,811)
Total To Be Allocated:	1,708,371	13,217		1,721,588

MAXCars © 2008 MAXIMUS, INC.

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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,264,887	0	1,264,887
Other Expense & Cost			
Departmental Expenditures	102,188	0	102,188
General and Administrative	15,888	0	15,888
Departmental Totals			
Total Expenditures	1,382,963	0	1,382,963
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Capital Outlay - Departmental	(6,380)	0	(6,380)
Capital Outlay - G & A	(226)	0	(226)
Unallowable Security	(235,205)	0	(235,205)
Functional Cost	1,141,152	0	1,141,152
Allocation Step 1			
Inbound- All Others	567,219	567,219	0
Reallocate Admin Costs		(567,219)	567,219
1st Allocation	1,708,371	0	1,708,371
Allocation Step 2			
Inbound- All Others	13,217	13,217	0
Reallocate Admin Costs		(13,217)	13,217
2nd Allocation	13,217	0	13,217
Total For 26 SECURITY			
Total Allocated	1,721,588	0	1,721,588

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	20	0.3859	6,592		6,592		6,592
INFORMATION TECHNOLOGY SERVICES	471	9.0874	155,247		155,247		155,247
BUDGET AND PLANNING	28	0.5402	9,229		9,229		9,229
ACCOUNTING	51	0.9840	16,810		16,810		16,810
PERSONNEL	59	1.1383	19,447		19,447		19,447
PURCHASING	35	0.6753	11,536		11,536		11,536
GENERAL SERVICES	26	0.5016	8,570		8,570		8,570
TREASURER	48	0.9261	15,821		15,821		15,821
SECRETARY OF STATE	245	4.7270	80,755		80,755		80,755
SECURITY	39	0.7525	12,855		12,855		12,855
REVENUE	924	17.8274	304,560		304,560	2,935	307,495
LEGISLATURE	475	9.1646	156,565		156,565	1,509	158,074
JUDICIARY	73	1.4085	24,062		24,062	232	24,294
GOVERNOR	30	0.5788	9,888		9,888	95	9,983
LT. GOVERNOR	6	0.1158	1,978		1,978	19	1,997
AUDITOR	93	1.7943	30,654		30,654	295	30,949
ATTORNEY GENERAL	208	4.0131	68,559		68,559	661	69,220
AGRICULTURE	104	2.0066	34,279		34,279	330	34,609
INSURANCE	136	2.6240	44,827		44,827	432	45,259
ECONOMIC DEVELOPMENT	202	3.8974	66,581		66,581	642	67,223
EDUCATION	327	6.3091	107,783		107,783	1,039	108,822
HEALTH	74	1.4277	24,391		24,391	235	24,626
HIGHWAYS	565	10.9010	186,230		186,230	1,795	188,025
NATURAL RESOURCES	46	0.8875	15,162		15,162	146	15,308
PUBLIC SAFETY	101	1.9487	33,291		33,291	321	33,612
SOCIAL SERVICES	279	5.3830	91,961		91,961	886	92,847
ALL OTHER	518	9.9942	170,738		170,738	1,645	172,383
SubTotal	5,183	100.0000	1,708,371		1,708,371	13,217	1,721,588
TOTAL	5,183	100.0000	1,708,371		1,708,371	13,217	1,721,588

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	6,592	6,592
INFORMATION	155,247	155,247
BUDGET AND PLANNING	9,229	9,229
ACCOUNTING	16,810	16,810
PERSONNEL	19,447	19,447
PURCHASING	11,536	11,536
GENERAL SERVICES	8,570	8,570
TREASURER	15,821	15,821
SECRETARY OF STATE	80,755	80,755
SECURITY	12,855	12,855
REVENUE	307,495	307,495
LEGISLATURE	158,074	158,074
JUDICIARY	24,294	24,294
GOVERNOR	9,983	9,983
LT. GOVERNOR	1,997	1,997
AUDITOR	30,949	30,949
ATTORNEY GENERAL	69,220	69,220
AGRICULTURE	34,609	34,609
INSURANCE	45,259	45,259
ECONOMIC DEVELOPMENT	67,223	67,223
EDUCATION	108,822	108,822
HEALTH	24,626	24,626
HIGHWAYS	188,025	188,025
NATURAL RESOURCES	15,308	15,308
PUBLIC SAFETY	33,612	33,612
SOCIAL SERVICES	92,847	92,847
ALL OTHER	172,383	172,383
Direct Billed	0	0
Total	1,721,588	1,721,588

MAXCars © 2008 MAXIMUS, INC.

SCHEDULE 23
FISCAL 2007

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:	1,645,368,079			1,645,368,079
BUILDING USE I	581,928		581,928	
BUILDING USE II	3,417		3,417	
BUILDING USE III	52,639		52,639	
RETIREMENT/GROUP INSURANCE	18,298,690		18,298,690	
OASDHI	3,487,741		3,487,741	
BUILDING RENTAL	3,942,746		3,942,746	
WORKER'S COMPENSATION	130,073		130,073	
UNEMPLOYMENT COMPENSATION	99,663		99,663	
INSURANCE	1,200		1,200	
COMM. OF ADMIN.	17,876	4,664	22,540	
BUDGET AND PLANNING	83,289	5,551	88,840	
ACCOUNTING	163,610	16,036	179,646	
PERSONNEL	132,900	4,215	137,115	
PURCHASING	41,333	415	41,748	
GENERAL SERVICES	17,967	216	18,183	
TREASURER	49,089	601	49,690	
SECRETARY OF STATE	25,266	177	25,443	
SECURITY	304,560	2,935	307,495	
REVENUE		36,202	36,202	
Total Allocated Additions:	27,433,987	71,012	27,504,999	27,504,999
Capital Outlay - Departmental	(1,781,950)			
Capital Outlay - G & A	(291,401)			
Refunds	(1,220,133,618)			
GR Cost Reimbursement	(142,835)			
Total Departmental Cost Adjustments:	(1,222,349,804)			(1,222,349,804)
Total To Be Allocated:	450,452,262	71,012		450,523,274

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department REVENUE

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	33,518,320	0	151,694	33,366,626
Other Expense & Cost				
Departmental Expenditures	370,498,204	0	11,529	370,486,675
General and Administrative	21,217,937	0	96,026	21,121,911
Refunds	1,220,133,618	0	0	1,220,133,618
Departmental Totals				
Total Expenditures	1,645,368,079	0	259,249	1,645,108,830
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(1,781,950)	0	0	(1,781,950)
Capital Outlay - G & A	(291,401)	0	(1,319)	(290,082)
Refunds	(1,220,133,618)	0	0	(1,220,133,618)
GR Cost Reimbursement	(142,835)	0	(142,835)	0
Functional Cost	423,018,275	0	115,095	422,903,180
Allocation Step 1				
Inbound- All Others	27,433,987	27,433,987	0	0
Reallocate Admin Costs		(27,433,987)	7,462	27,426,525
1st Allocation	450,452,262	0	122,557	450,329,705
Allocation Step 2				
Inbound- All Others	71,012	71,012	0	0
Reallocate Admin Costs		(71,012)	19	70,993
2nd Allocation	71,012	0	19	70,993
Total For 27 REVENUE				
Total Allocated	450,523,274	0	122,576	450,400,698

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	2,252	0.0191	23		23		23
INFORMATION TECHNOLOGY SERVICES	88,002	0.7472	916		916		916
BUDGET AND PLANNING	2,590	0.0220	27		27		27
ACCOUNTING	149,601	1.2702	1,557		1,557		1,557
PERSONNEL	3,508	0.0298	37		37		37
PURCHASING	2,507	0.0213	26		26		26
GENERAL SERVICES	35,882	0.3047	373		373		373
TREASURER	1,507	0.0128	16		16		16
SECRETARY OF STATE	29,471	0.2502	307		307		307
REVENUE	3,479,009	29.5382	36,202		36,202		36,202
LEGISLATURE	51,595	0.4381	537		537		537
JUDICIARY	281,142	2.3870	2,925		2,925	1	2,926
GOVERNOR	5,318	0.0452	55		55		55
LT. GOVERNOR	1,135	0.0096	12		12		12
AUDITOR	10,708	0.0909	111		111		111
ATTORNEY GENERAL	22,678	0.1925	236		236		236
AGRICULTURE	17,712	0.1504	184		184		184
CONSERVATION	102,327	0.8688	1,065		1,065		1,065
ECONOMIC DEVELOPMENT	27,421	0.2328	285		285		285
EDUCATION	1,007,321	8.5526	10,482		10,482	2	10,484
HIGHER EDUCATION	1,275,835	10.8324	13,276		13,276	3	13,279
HEALTH	376,139	3.1936	3,914		3,914	1	3,915
HIGHWAYS	348,986	2.9631	3,631		3,631	1	3,632
LABOR	30,076	0.2554	313		313		313
MENTAL HEALTH	862,597	7.3238	8,976		8,976	2	8,978
NATURAL RESOURCES	123,982	1.0527	1,290		1,290		1,290
PUBLIC SAFETY	265,945	2.2580	2,767		2,767	1	2,768
SOCIAL SERVICES	2,262,480	19.2095	23,543		23,543	6	23,549
CORRECTIONS	895,286	7.6014	9,316		9,316	2	9,318
ALL OTHER	14,920	0.1267	155		155		155
SubTotal	11,777,932	100.0000	122,557		122,557	19	122,576
TOTAL	11,777,932	100.0000	122,557		122,557	19	122,576

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Allocation Basis: Total Revenues (in thousands of dollars)
Allocation Source: Microsoft Access Query From SAM II Data Warehouse

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	450,329,705		450,329,705	70,993	450,400,698
SubTotal	100	100.0000	450,329,705		450,329,705	70,993	450,400,698
TOTAL	100	100.0000	450,329,705		450,329,705	70,993	450,400,698

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	23	23	0
INFORMATION	916	916	0
BUDGET AND PLANNING	27	27	0
ACCOUNTING	1,557	1,557	0
PERSONNEL	37	37	0
PURCHASING	26	26	0
GENERAL SERVICES	373	373	0
TREASURER	16	16	0
SECRETARY OF STATE	307	307	0
REVENUE	36,202	36,202	0
LEGISLATURE	537	537	0
JUDICIARY	2,926	2,926	0
GOVERNOR	55	55	0
LT. GOVERNOR	12	12	0
AUDITOR	111	111	0
ATTORNEY GENERAL	236	236	0
AGRICULTURE	184	184	0
CONSERVATION	1,065	1,065	0
ECONOMIC DEVELOPMENT	285	285	0
EDUCATION	10,484	10,484	0
HIGHER EDUCATION	13,279	13,279	0
HEALTH	3,915	3,915	0
HIGHWAYS	3,632	3,632	0
LABOR	313	313	0
MENTAL HEALTH	8,978	8,978	0
NATURAL RESOURCES	1,290	1,290	0
PUBLIC SAFETY	2,768	2,768	0
SOCIAL SERVICES	23,549	23,549	0
CORRECTIONS	9,318	9,318	0
ALL OTHER	450,400,853	155	450,400,698
Direct Billed	0	0	0

MAXCars © 2008 MAXIMUS, INC.

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Total	450,523,274	122,576	450,400,698

MAXCars © 2008 MAXIMUS, INC.