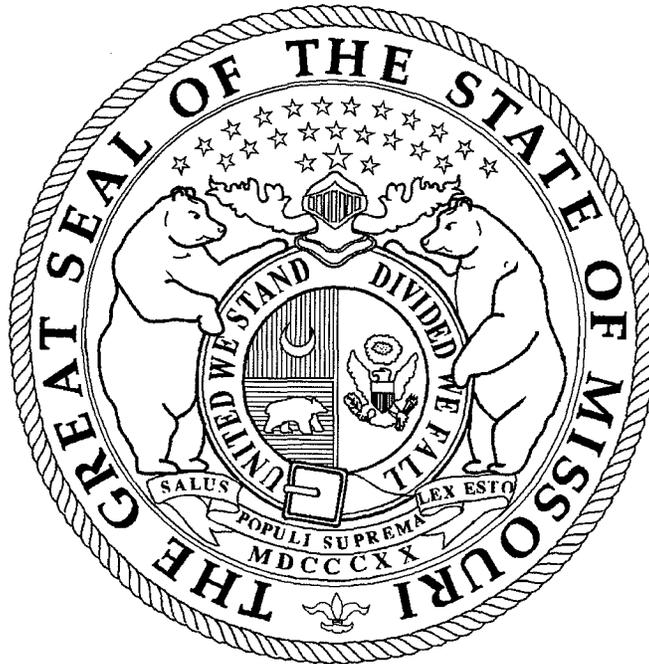


# STATE OF MISSOURI



## STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2011

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 2011 proposal to establish cost allocations or billings for fiscal year 2013 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 *Stacy Neal*

Name of Official Stacy Neal

Title Director, Division of Accounting

Date of Execution March 26, 2012

STATE OF MISSOURI  
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN  
ACTUAL 2011

Table of Contents

|  |        |
|--|--------|
| Scope of Plan .....                                  | i      |
| Fixed Costs for Use in Fiscal Year 2013 .....        | Page 1 |
| Calculation of Roll-Forward Adjustments .....        | Page 3 |
| Actual Cost Allocations for Fiscal Year 2011 .....   | Tab I  |
| Carry-Forward Allocations for Fiscal Year 2011 ..... | Tab II |

STATE OF MISSOURI  
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

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The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2013.

The fixed allocations for the Fiscal Year 2013 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2009 allocations from the Actual Fiscal Year 2011 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2011 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

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) 751-4761.

STATE OF MISSOURI  
 FIXED COSTS FOR USE IN FY 2013  
 BASED ON FY 2011 ACTUAL COSTS WITH CARRY-FORWARD

|                      | BUILDING USE     | INSURANCE<br>(1) | WORKERS'<br>COMPENSATION | BUDGET &<br>PLANNING | ACCOUNTING<br>& PAYROLL | PERSONNEL        | PURCHASING       |
|----------------------|------------------|------------------|--------------------------|----------------------|-------------------------|------------------|------------------|
| LEGISLATURE          | 674,311          | 879              | 71,610                   | —                    | 19,373                  | —                | —                |
| JUDICIARY            | 58,925           | 4,840            | 434,112                  | 25,138               | 96,707                  | —                | —                |
| GOVERNOR             | 54,007           | 44               | 125,843                  | 32,344               | 1,801                   | —                | —                |
| LT GOVERNOR          | 12,630           | 9                | —                        | 3,961                | 107                     | —                | (1,537)          |
| AUDITOR              | 51,587           | 142              | 6,325                    | 537                  | 2,883                   | —                | 1,685            |
| ATTORNEY GENERAL     | 237,802          | 438              | 66,833                   | 2,599                | 18,574                  | —                | 7,617            |
| AGRICULTURE          | 163,429          | 1,521            | 256,646                  | 42,202               | 23,369                  | 24,449           | 8,215            |
| INSURANCE            | 115,637          | 1,502            | (6,905)                  | 32,539               | 25,974                  | 22,936           | 4,374            |
| CONSERVATION         | —                | 2,280            | —                        | 4,871                | 82,423                  | —                | 50,006           |
| ECONOMIC DEVELOPMENT | 138,258          | 1,324            | 55,507                   | 100,848              | 33,714                  | 69,151           | 39,509           |
| EDUCATION            | 136,705          | 3,424            | 921,464                  | 117,409              | 513,817                 | —                | 200,242          |
| HIGHER ED            | 44,208           | 2,986            | 3,028                    | 93,728               | 6,505                   | —                | 17,640           |
| HEALTH               | 682,975          | 2,380            | 87,905                   | 55,467               | 92,179                  | 126,880          | 193,615          |
| HIGHWAYS             | —                | 7,737            | —                        | 5,574                | 522,618                 | —                | —                |
| LABOR                | 92,135           | 1,367            | 550,343                  | 38,171               | 81,917                  | 86,384           | 4,138            |
| MENTAL HEALTH        | 208,705          | 10,527           | 9,275,138                | 68,902               | 179,034                 | 508,921          | 173,404          |
| NATURAL RESOURCES    | 510,306          | 2,273            | 609,778                  | 49,453               | 103,326                 | 110,927          | 50,552           |
| PUBLIC SAFETY        | 286,687          | 84,783           | 2,146,768                | 110,055              | 175,864                 | 195,500          | 157,440          |
| SOCIAL SERVICES      | 853,725          | 24,556           | 1,794,844                | 206,088              | 303,890                 | 572,077          | 311,644          |
| CORRECTIONS          | 128,191          | 10,379           | 12,016,636               | 18,481               | 262,786                 | 932,536          | 636,370          |
| <b>TOTAL</b>         | <b>4,450,223</b> | <b>163,391</b>   | <b>28,415,875</b>        | <b>1,008,367</b>     | <b>2,546,861</b>        | <b>2,649,761</b> | <b>1,854,914</b> |

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 2013  
 BASED ON FY 2011 ACTUAL COSTS WITH CARRY-FORWARD

|                      | GENERAL<br>SERVICES | TREASURER<br>DISBURSEMENTS | RECORDS<br>MANAGEMENT | SECURITY | REVENUE<br>CASHIER | FIXED FY 13 |
|----------------------|---------------------|----------------------------|-----------------------|----------|--------------------|-------------|
|                      | (2)                 |                            |                       |          |                    |             |
| LEGISLATURE          | 6,766               | 1,296                      | 20,412                | 89,822   | 1,026              | 885,495     |
| JUDICIARY            | 35,242              | 6,614                      | 478,918               | 10,730   | 6,198              | 1,157,424   |
| GOVERNOR             | 402                 | 104                        | 1,770                 | 11,869   | 232                | 228,416     |
| LT GOVERNOR          | 60                  | 10                         | 1,626                 | 1,317    | (9)                | 18,174      |
| AUDITOR              | 1,052               | 201                        | 21,524                | 20,331   | 181                | 106,448     |
| ATTORNEY GENERAL     | 3,102               | 1,117                      | 721,590               | 57,941   | 468                | 1,118,081   |
| AGRICULTURE          | 5,714               | 1,402                      | 9,237                 | 29,054   | 268                | 565,506     |
| INSURANCE            | 7,347               | 1,606                      | 135,782               | 47,804   | 2                  | 388,598     |
| CONSERVATION         | 16,500              | 5,129                      | 8,656                 | —        | 2,041              | 171,906     |
| ECONOMIC DEVELOPMENT | 8,789               | 2,225                      | 38,002                | 28,454   | 183                | 515,964     |
| EDUCATION            | 24,517              | 27,061                     | 68,295                | 50,558   | 19,736             | 2,083,228   |
| HIGHER ED            | 550                 | 367                        | 24,857                | 36,422   | 21,492             | 251,783     |
| HEALTH               | 14,319              | 6,208                      | 114,219               | 19,358   | 8,578              | 1,404,083   |
| HIGHWAYS             | 56,558              | 29,591                     | 22,503                | 107,694  | 7,466              | 759,741     |
| LABOR                | 12,033              | 4,561                      | 176,802               | —        | 204                | 1,048,055   |
| MENTAL HEALTH        | 66,080              | 12,854                     | 133,097               | (378)    | 17,738             | 10,654,022  |
| NATURAL RESOURCES    | 16,936              | 6,172                      | 100,287               | 86,134   | 2,101              | 1,648,245   |
| PUBLIC SAFETY        | 50,180              | 11,283                     | 217,876               | 64,271   | 5,556              | 3,506,263   |
| SOCIAL SERVICES      | 62,975              | 42,851                     | 567,676               | 85,840   | 44,963             | 4,871,129   |
| CORRECTIONS          | 103,872             | 18,272                     | 700,705               | 596      | 18,657             | 14,847,481  |
| TOTAL                | 492,994             | 178,924                    | 3,563,834             | 747,817  | 157,081            | 46,230,042  |

46,230,042

## Notes:

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

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

Page 3

| BUILDING USE         | 2011<br>CARRY-FORWARD | 2009<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2011<br>ACTUAL | FIXED<br>FY 13 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | 598,329               | 522,347        | 75,982                      | 598,329        | 674,311        |
| JUDICIARY            | 55,495                | 52,065         | 3,430                       | 55,495         | 58,925         |
| GOVERNOR             | 49,606                | 45,205         | 4,401                       | 49,606         | 54,007         |
| LT GOVERNOR          | 11,207                | 9,784          | 1,423                       | 11,207         | 12,630         |
| AUDITOR              | 57,991                | 64,395         | (6,404)                     | 57,991         | 51,587         |
| ATTORNEY GENERAL     | 170,204               | 102,606        | 67,598                      | 170,204        | 237,802        |
| AGRICULTURE          | 126,830               | 90,231         | 36,599                      | 126,830        | 163,429        |
| INSURANCE            | 173,465               | 231,293        | (57,828)                    | 173,465        | 115,637        |
| CONSERVATION         | ---                   | ---            | ---                         | ---            | ---            |
| ECONOMIC DEVELOPMENT | 157,810               | 177,362        | (19,552)                    | 157,810        | 138,258        |
| EDUCATION            | 155,244               | 173,783        | (18,539)                    | 155,244        | 136,705        |
| HIGHER ED            | 22,104                | ---            | 22,104                      | 22,104         | 44,208         |
| HEALTH               | 715,540               | 748,105        | (32,565)                    | 715,540        | 682,975        |
| HIGHWAYS             | ---                   | ---            | ---                         | ---            | ---            |
| LABOR                | 89,977                | 87,819         | 2,158                       | 89,977         | 92,135         |
| MENTAL HEALTH        | 208,903               | 209,101        | (198)                       | 208,903        | 208,705        |
| NATURAL RESOURCES    | 526,910               | 543,514        | (16,604)                    | 526,910        | 510,306        |
| PUBLIC SAFETY        | 293,004               | 299,321        | (6,317)                     | 293,004        | 286,687        |
| SOCIAL SERVICES      | 867,017               | 880,309        | (13,292)                    | 867,017        | 853,725        |
| CORRECTIONS          | 126,627               | 125,063        | 1,564                       | 126,627        | 128,191        |
| TOTAL                | 4,406,263             | 4,362,303      | 43,960                      | 4,406,263      | 4,450,223      |

NOTES: The carry-forward only includes use charges in lieu of depreciation for the Building Use cost pool.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

| INSURANCE            | 2011<br>CARRY-FORWARD | 2009<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2011<br>ACTUAL | FIXED<br>FY 13 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | 646                   | 413            | 233                         | 646            | 879            |
| JUDICIARY            | 3,665                 | 2,490          | 1,175                       | 3,665          | 4,840          |
| GOVERNOR             | 29                    | 14             | 15                          | 29             | 44             |
| LT GOVERNOR          | 6                     | 3              | 3                           | 6              | 9              |
| AUDITOR              | 107                   | 72             | 35                          | 107            | 142            |
| ATTORNEY GENERAL     | 347                   | 256            | 91                          | 347            | 438            |
| AGRICULTURE          | 917                   | 313            | 604                         | 917            | 1,521          |
| INSURANCE            | 1,115                 | 728            | 387                         | 1,115          | 1,502          |
| CONSERVATION         | 1,742                 | 1,204          | 538                         | 1,742          | 2,280          |
| ECONOMIC DEVELOPMENT | 960                   | 596            | 364                         | 960            | 1,324          |
| EDUCATION            | 2,511                 | 1,598          | 913                         | 2,511          | 3,424          |
| HIGHER ED            | 1,605                 | 224            | 1,381                       | 1,605          | 2,986          |
| HEALTH               | 1,757                 | 1,134          | 623                         | 1,757          | 2,380          |
| HIGHWAYS             | 5,884                 | 4,031          | 1,853                       | 5,884          | 7,737          |
| LABOR                | 908                   | 449            | 459                         | 908            | 1,367          |
| MENTAL HEALTH        | 8,195                 | 5,863          | 2,332                       | 8,195          | 10,527         |
| NATURAL RESOURCES    | 1,970                 | 1,667          | 303                         | 1,970          | 2,273          |
| PUBLIC SAFETY        | 64,794                | 44,805         | 19,989                      | 64,794         | 84,783         |
| SOCIAL SERVICES      | 14,806                | 5,056          | 9,750                       | 14,806         | 24,556         |
| CORRECTIONS          | 10,503                | 10,627         | (124)                       | 10,503         | 10,379         |
| <b>TOTAL</b>         | <b>122,467</b>        | <b>81,543</b>  | <b>40,924</b>               | <b>122,467</b> | <b>163,391</b> |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

| WORKERS' COMP        | 2011<br>CARRY-FORWARD | 2009<br>ACTUAL    | CARRY-FORWARD<br>ADJUSTMENT | 2011<br>ACTUAL    | FIXED<br>FY 13    |
|----------------------|-----------------------|-------------------|-----------------------------|-------------------|-------------------|
| LEGISLATURE          | 48,546                | 25,482            | 23,064                      | 48,546            | 71,610            |
| JUDICIARY            | 747,987               | 1,061,862         | (313,875)                   | 747,987           | 434,112           |
| GOVERNOR             | 81,172                | 36,501            | 44,671                      | 81,172            | 125,843           |
| LT GOVERNOR          | ---                   | ---               | ---                         | ---               | ---               |
| AUDITOR              | 3,494                 | 663               | 2,831                       | 3,494             | 6,325             |
| ATTORNEY GENERAL     | 43,237                | 19,641            | 23,596                      | 43,237            | 66,833            |
| AGRICULTURE          | 149,375               | 42,104            | 107,271                     | 149,375           | 256,646           |
| INSURANCE            | 13,055                | 33,015            | (19,960)                    | 13,055            | (6,905)           |
| CONSERVATION         | ---                   | ---               | ---                         | ---               | ---               |
| ECONOMIC DEVELOPMENT | 70,474                | 85,441            | (14,967)                    | 70,474            | 55,507            |
| EDUCATION            | 772,725               | 623,986           | 148,739                     | 772,725           | 921,464           |
| HIGHER ED            | 1,624                 | 220               | 1,404                       | 1,624             | 3,028             |
| HEALTH               | 109,244               | 130,583           | (21,339)                    | 109,244           | 87,905            |
| HIGHWAYS             | ---                   | ---               | ---                         | ---               | ---               |
| LABOR                | 373,640               | 196,937           | 176,703                     | 373,640           | 550,343           |
| MENTAL HEALTH        | 9,373,998             | 9,472,858         | (98,860)                    | 9,373,998         | 9,275,138         |
| NATURAL RESOURCES    | 608,599               | 607,420           | 1,179                       | 608,599           | 609,778           |
| PUBLIC SAFETY        | 1,837,479             | 1,528,190         | 309,289                     | 1,837,479         | 2,146,768         |
| SOCIAL SERVICES      | 2,137,782             | 2,480,720         | (342,938)                   | 2,137,782         | 1,794,844         |
| CORRECTIONS          | 9,358,339             | 6,700,042         | 2,658,297                   | 9,358,339         | 12,016,636        |
| <b>TOTAL</b>         | <b>25,730,770</b>     | <b>23,045,665</b> | <b>2,685,105</b>            | <b>25,730,770</b> | <b>28,415,875</b> |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

| BUDGET & PLANNING    | 2011<br>CARRY-FORWARD | 2009<br>ACTUAL   | CARRY-FORWARD<br>ADJUSTMENT | 2011<br>ACTUAL   | FIXED<br>FY 13   |
|----------------------|-----------------------|------------------|-----------------------------|------------------|------------------|
| LEGISLATURE          | ---                   | ---              | ---                         | ---              | ---              |
| JUDICIARY            | 31,826                | 38,514           | (6,688)                     | 31,826           | 25,138           |
| GOVERNOR             | 37,691                | 43,038           | (5,347)                     | 37,691           | 32,344           |
| LT GOVERNOR          | 3,937                 | 3,913            | 24                          | 3,937            | 3,961            |
| AUDITOR              | 3,855                 | 7,173            | (3,318)                     | 3,855            | 537              |
| ATTORNEY GENERAL     | 2,543                 | 2,487            | 56                          | 2,543            | 2,599            |
| AGRICULTURE          | 43,802                | 45,402           | (1,600)                     | 43,802           | 42,202           |
| INSURANCE            | 33,876                | 35,213           | (1,337)                     | 33,876           | 32,539           |
| CONSERVATION         | 4,799                 | 4,727            | 72                          | 4,799            | 4,871            |
| ECONOMIC DEVELOPMENT | 76,161                | 51,474           | 24,687                      | 76,161           | 100,848          |
| EDUCATION            | 116,435               | 115,461          | 974                         | 116,435          | 117,409          |
| HIGHER ED            | 93,305                | 92,882           | 423                         | 93,305           | 93,728           |
| HEALTH               | 55,121                | 54,775           | 346                         | 55,121           | 55,467           |
| HIGHWAYS             | 34,943                | 64,312           | (29,369)                    | 34,943           | 5,574            |
| LABOR                | 37,650                | 37,129           | 521                         | 37,650           | 38,171           |
| MENTAL HEALTH        | 70,214                | 71,526           | (1,312)                     | 70,214           | 68,902           |
| NATURAL RESOURCES    | 46,755                | 44,057           | 2,698                       | 46,755           | 49,453           |
| PUBLIC SAFETY        | 108,356               | 106,657          | 1,699                       | 108,356          | 110,055          |
| SOCIAL SERVICES      | 209,577               | 213,066          | (3,489)                     | 209,577          | 206,088          |
| CORRECTIONS          | 46,919                | 75,357           | (28,438)                    | 46,919           | 18,481           |
| TOTAL                | <u>1,057,765</u>      | <u>1,107,163</u> | <u>(49,398)</u>             | <u>1,057,765</u> | <u>1,008,367</u> |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

| ACCOUNTING & PAYROLL | 2011<br>CARRY-FORWARD | 2009<br>ACTUAL   | CARRY-FORWARD<br>ADJUSTMENT | 2011<br>ACTUAL   | FIXED<br>FY 13   |
|----------------------|-----------------------|------------------|-----------------------------|------------------|------------------|
| LEGISLATURE          | 22,417                | 25,461           | (3,044)                     | 22,417           | 19,373           |
| JUDICIARY            | 108,586               | 120,465          | (11,879)                    | 108,586          | 96,707           |
| GOVERNOR             | 1,574                 | 1,347            | 227                         | 1,574            | 1,801            |
| LT GOVERNOR          | 247                   | 387              | (140)                       | 247              | 107              |
| AUDITOR              | 3,610                 | 4,337            | (727)                       | 3,610            | 2,883            |
| ATTORNEY GENERAL     | 19,975                | 21,376           | (1,401)                     | 19,975           | 18,574           |
| AGRICULTURE          | 25,877                | 28,385           | (2,508)                     | 25,877           | 23,369           |
| INSURANCE            | 29,610                | 33,246           | (3,636)                     | 29,610           | 25,974           |
| CONSERVATION         | 98,606                | 114,789          | (16,183)                    | 98,606           | 82,423           |
| ECONOMIC DEVELOPMENT | 47,272                | 60,830           | (13,558)                    | 47,272           | 33,714           |
| EDUCATION            | 482,316               | 450,815          | 31,501                      | 482,316          | 513,817          |
| HIGHER ED            | 6,997                 | 7,489            | (492)                       | 6,997            | 6,505            |
| HEALTH               | 158,091               | 224,003          | (65,912)                    | 158,091          | 92,179           |
| HIGHWAYS             | 535,053               | 547,488          | (12,435)                    | 535,053          | 522,618          |
| LABOR                | 76,117                | 70,317           | 5,800                       | 76,117           | 81,917           |
| MENTAL HEALTH        | 235,911               | 292,788          | (56,877)                    | 235,911          | 179,034          |
| NATURAL RESOURCES    | 117,212               | 131,098          | (13,886)                    | 117,212          | 103,326          |
| PUBLIC SAFETY        | 188,925               | 201,986          | (13,061)                    | 188,925          | 175,864          |
| SOCIAL SERVICES      | 369,568               | 435,246          | (65,678)                    | 369,568          | 303,890          |
| CORRECTIONS          | 308,001               | 353,216          | (45,215)                    | 308,001          | 262,786          |
| <b>TOTAL</b>         | <b>2,835,965</b>      | <b>3,125,069</b> | <b>(289,104)</b>            | <b>2,835,965</b> | <b>2,546,861</b> |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

| PERSONNEL            | 2011<br>CARRY-FORWARD | 2009<br>ACTUAL   | CARRY-FORWARD<br>ADJUSTMENT | 2011<br>ACTUAL   | FIXED<br>FY 13   |
|----------------------|-----------------------|------------------|-----------------------------|------------------|------------------|
| LEGISLATURE          | ---                   | ---              | ---                         | ---              | ---              |
| JUDICIARY            | ---                   | ---              | ---                         | ---              | ---              |
| GOVERNOR             | ---                   | ---              | ---                         | ---              | ---              |
| LT GOVERNOR          | ---                   | ---              | ---                         | ---              | ---              |
| AUDITOR              | ---                   | ---              | ---                         | ---              | ---              |
| ATTORNEY GENERAL     | ---                   | ---              | ---                         | ---              | ---              |
| AGRICULTURE          | 25,466                | 26,483           | (1,017)                     | 25,466           | 24,449           |
| INSURANCE            | 25,655                | 28,374           | (2,719)                     | 25,655           | 22,936           |
| CONSERVATION         | ---                   | ---              | ---                         | ---              | ---              |
| ECONOMIC DEVELOPMENT | 77,436                | 85,721           | (8,285)                     | 77,436           | 69,151           |
| EDUCATION            | ---                   | ---              | ---                         | ---              | ---              |
| HIGHER ED            | ---                   | ---              | ---                         | ---              | ---              |
| HEALTH               | 148,364               | 169,848          | (21,484)                    | 148,364          | 126,880          |
| HIGHWAYS             | ---                   | ---              | ---                         | ---              | ---              |
| LABOR                | 75,549                | 64,714           | 10,835                      | 75,549           | 86,384           |
| MENTAL HEALTH        | 639,955               | 770,989          | (131,034)                   | 639,955          | 508,921          |
| NATURAL RESOURCES    | 134,215               | 157,503          | (23,288)                    | 134,215          | 110,927          |
| PUBLIC SAFETY        | 213,538               | 231,576          | (18,038)                    | 213,538          | 195,500          |
| SOCIAL SERVICES      | 687,114               | 802,151          | (115,037)                   | 687,114          | 572,077          |
| CORRECTIONS          | 1,015,438             | 1,098,340        | (82,902)                    | 1,015,438        | 932,536          |
| <b>TOTAL</b>         | <b>3,042,730</b>      | <b>3,435,699</b> | <b>(392,969)</b>            | <b>3,042,730</b> | <b>2,649,761</b> |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

| PURCHASING           | 2011<br>CARRY-FORWARD | 2009<br>ACTUAL   | CARRY-FORWARD<br>ADJUSTMENT | 2011<br>ACTUAL   | FIXED<br>FY 13   |
|----------------------|-----------------------|------------------|-----------------------------|------------------|------------------|
| LEGISLATURE          | ---                   | ---              | ---                         | ---              | ---              |
| JUDICIARY            | ---                   | ---              | ---                         | ---              | ---              |
| GOVERNOR             | ---                   | ---              | ---                         | ---              | ---              |
| LT GOVERNOR          | 1                     | 1,539            | (1,538)                     | 1                | (1,537)          |
| AUDITOR              | 1,821                 | 1,957            | (136)                       | 1,821            | 1,685            |
| ATTORNEY GENERAL     | 4,952                 | 2,287            | 2,665                       | 4,952            | 7,617            |
| AGRICULTURE          | 6,516                 | 4,817            | 1,699                       | 6,516            | 8,215            |
| INSURANCE            | 5,112                 | 5,850            | (738)                       | 5,112            | 4,374            |
| CONSERVATION         | 46,258                | 42,510           | 3,748                       | 46,258           | 50,006           |
| ECONOMIC DEVELOPMENT | 53,143                | 66,777           | (13,634)                    | 53,143           | 39,509           |
| EDUCATION            | 192,817               | 185,392          | 7,425                       | 192,817          | 200,242          |
| HIGHER ED            | 22,006                | 26,372           | (4,366)                     | 22,006           | 17,640           |
| HEALTH               | 181,051               | 168,487          | 12,564                      | 181,051          | 193,615          |
| HIGHWAYS             | ---                   | ---              | ---                         | ---              | ---              |
| LABOR                | 4,379                 | 4,620            | (241)                       | 4,379            | 4,138            |
| MENTAL HEALTH        | 162,452               | 151,500          | 10,952                      | 162,452          | 173,404          |
| NATURAL RESOURCES    | 42,933                | 35,314           | 7,619                       | 42,933           | 50,552           |
| PUBLIC SAFETY        | 138,652               | 119,864          | 18,788                      | 138,652          | 157,440          |
| SOCIAL SERVICES      | 405,996               | 500,348          | (94,352)                    | 405,996          | 311,644          |
| CORRECTIONS          | 596,457               | 556,544          | 39,913                      | 596,457          | 636,370          |
| <b>TOTAL</b>         | <b>1,864,546</b>      | <b>1,874,178</b> | <b>(9,632)</b>              | <b>1,864,546</b> | <b>1,854,914</b> |

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

Page 10

| GENERAL SERVICES     | 2011<br>CARRY-FORWARD | 2009<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2011<br>ACTUAL | FIXED<br>FY 13 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | 7,356                 | 7,946          | (590)                       | 7,356          | 6,766          |
| JUDICIARY            | 41,553                | 47,864         | (6,311)                     | 41,553         | 35,242         |
| GOVERNOR             | 334                   | 266            | 68                          | 334            | 402            |
| LT GOVERNOR          | 63                    | 66             | (3)                         | 63             | 60             |
| AUDITOR              | 1,214                 | 1,376          | (162)                       | 1,214          | 1,052          |
| ATTORNEY GENERAL     | 3,882                 | 4,662          | (780)                       | 3,882          | 3,102          |
| AGRICULTURE          | 5,598                 | 5,482          | 116                         | 5,598          | 5,714          |
| INSURANCE            | 7,785                 | 8,223          | (438)                       | 7,785          | 7,347          |
| CONSERVATION         | 19,819                | 23,138         | (3,319)                     | 19,819         | 16,500         |
| ECONOMIC DEVELOPMENT | 9,910                 | 11,031         | (1,121)                     | 9,910          | 8,789          |
| EDUCATION            | 27,573                | 30,629         | (3,056)                     | 27,573         | 24,517         |
| HIGHER ED            | 680                   | 810            | (130)                       | 680            | 550            |
| HEALTH               | 17,852                | 21,385         | (3,533)                     | 17,852         | 14,319         |
| HIGHWAYS             | 66,949                | 77,340         | (10,391)                    | 66,949         | 56,558         |
| LABOR                | 10,328                | 8,623          | 1,705                       | 10,328         | 12,033         |
| MENTAL HEALTH        | 86,381                | 106,682        | (20,301)                    | 86,381         | 66,080         |
| NATURAL RESOURCES    | 20,237                | 23,538         | (3,301)                     | 20,237         | 16,936         |
| PUBLIC SAFETY        | 54,915                | 59,650         | (4,735)                     | 54,915         | 50,180         |
| SOCIAL SERVICES      | 79,119                | 95,263         | (16,144)                    | 79,119         | 62,975         |
| CORRECTIONS          | 114,990               | 126,108        | (11,118)                    | 114,990        | 103,872        |
| TOTAL                | 576,538               | 660,082        | (83,544)                    | 576,538        | 492,994        |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

| TREASURER DISBURSEMENTS | 2011<br>CARRY-FORWARD | 2009<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2011<br>ACTUAL | FIXED<br>FY 13 |
|-------------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE             | 1,189                 | 1,082          | 107                         | 1,189          | 1,296          |
| JUDICIARY               | 5,904                 | 5,194          | 710                         | 5,904          | 6,614          |
| GOVERNOR                | 80                    | 56             | 24                          | 80             | 104            |
| LT GOVERNOR             | 13                    | 16             | (3)                         | 13             | 10             |
| AUDITOR                 | 193                   | 185            | 8                           | 193            | 201            |
| ATTORNEY GENERAL        | 1,005                 | 893            | 112                         | 1,005          | 1,117          |
| AGRICULTURE             | 1,287                 | 1,172          | 115                         | 1,287          | 1,402          |
| INSURANCE               | 1,492                 | 1,378          | 114                         | 1,492          | 1,606          |
| CONSERVATION            | 4,945                 | 4,761          | 184                         | 4,945          | 5,129          |
| ECONOMIC DEVELOPMENT    | 2,366                 | 2,507          | (141)                       | 2,366          | 2,225          |
| EDUCATION               | 22,597                | 18,133         | 4,464                       | 22,597         | 27,061         |
| HIGHER ED               | 336                   | 305            | 31                          | 336            | 367            |
| HEALTH                  | 7,652                 | 9,096          | (1,444)                     | 7,652          | 6,208          |
| HIGHWAYS                | 26,014                | 22,437         | 3,577                       | 26,014         | 29,591         |
| LABOR                   | 3,717                 | 2,873          | 844                         | 3,717          | 4,561          |
| MENTAL HEALTH           | 12,710                | 12,566         | 144                         | 12,710         | 12,854         |
| NATURAL RESOURCES       | 5,792                 | 5,412          | 380                         | 5,792          | 6,172          |
| PUBLIC SAFETY           | 9,924                 | 8,565          | 1,359                       | 9,924          | 11,283         |
| SOCIAL SERVICES         | 40,278                | 37,705         | 2,573                       | 40,278         | 42,851         |
| CORRECTIONS             | 16,734                | 15,196         | 1,538                       | 16,734         | 18,272         |
| <b>TOTAL</b>            | <b>164,228</b>        | <b>149,532</b> | <b>14,696</b>               | <b>164,228</b> | <b>178,924</b> |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

| RECORDS MANAGEMENT   | 2011<br>CARRY-FORWARD | 2009<br>ACTUAL   | CARRY-FORWARD<br>ADJUSTMENT | 2011<br>ACTUAL   | FIXED<br>FY 13   |
|----------------------|-----------------------|------------------|-----------------------------|------------------|------------------|
| LEGISLATURE          | 21,667                | 22,922           | (1,255)                     | 21,667           | 20,412           |
| JUDICIARY            | 521,118               | 563,318          | (42,200)                    | 521,118          | 478,918          |
| GOVERNOR             | 1,296                 | 822              | 474                         | 1,296            | 1,770            |
| LT GOVERNOR          | 1,971                 | 2,316            | (345)                       | 1,971            | 1,626            |
| AUDITOR              | 30,118                | 38,712           | (8,594)                     | 30,118           | 21,524           |
| ATTORNEY GENERAL     | 774,698               | 827,806          | (53,108)                    | 774,698          | 721,590          |
| AGRICULTURE          | 11,947                | 14,657           | (2,710)                     | 11,947           | 9,237            |
| INSURANCE            | 155,895               | 176,008          | (20,113)                    | 155,895          | 135,782          |
| CONSERVATION         | 7,006                 | 5,356            | 1,650                       | 7,006            | 8,656            |
| ECONOMIC DEVELOPMENT | 47,303                | 56,604           | (9,301)                     | 47,303           | 38,002           |
| EDUCATION            | 76,490                | 84,685           | (8,195)                     | 76,490           | 68,295           |
| HIGHER ED            | 23,922                | 22,987           | 935                         | 23,922           | 24,857           |
| HEALTH               | 183,948               | 253,677          | (69,729)                    | 183,948          | 114,219          |
| HIGHWAYS             | 25,596                | 28,689           | (3,093)                     | 25,596           | 22,503           |
| LABOR                | 214,525               | 252,248          | (37,723)                    | 214,525          | 176,802          |
| MENTAL HEALTH        | 132,946               | 132,795          | 151                         | 132,946          | 133,097          |
| NATURAL RESOURCES    | 132,216               | 164,145          | (31,929)                    | 132,216          | 100,287          |
| PUBLIC SAFETY        | 237,987               | 258,098          | (20,111)                    | 237,987          | 217,876          |
| SOCIAL SERVICES      | 603,305               | 638,934          | (35,629)                    | 603,305          | 567,676          |
| CORRECTIONS          | 737,925               | 775,145          | (37,220)                    | 737,925          | 700,705          |
| <b>TOTAL</b>         | <b>3,941,879</b>      | <b>4,319,924</b> | <b>(378,045)</b>            | <b>3,941,879</b> | <b>3,563,834</b> |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

| SECURITY             | 2011<br>CARRY-FORWARD | 2009<br>ACTUAL   | CARRY-FORWARD<br>ADJUSTMENT | 2011<br>ACTUAL | FIXED<br>FY 13 |
|----------------------|-----------------------|------------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | 134,647               | 179,472          | (44,825)                    | 134,647        | 89,822         |
| JUDICIARY            | 18,211                | 25,692           | (7,481)                     | 18,211         | 10,730         |
| GOVERNOR             | 8,957                 | 6,045            | 2,912                       | 8,957          | 11,869         |
| LT GOVERNOR          | 1,792                 | 2,267            | (475)                       | 1,792          | 1,317          |
| AUDITOR              | 27,168                | 34,005           | (6,837)                     | 27,168         | 20,331         |
| ATTORNEY GENERAL     | 64,487                | 71,033           | (6,546)                     | 64,487         | 57,941         |
| AGRICULTURE          | 34,930                | 40,806           | (5,876)                     | 34,930         | 29,054         |
| INSURANCE            | 55,829                | 63,854           | (8,025)                     | 55,829         | 47,804         |
| CONSERVATION         | ---                   | ---              | ---                         | ---            | ---            |
| ECONOMIC DEVELOPMENT | 43,887                | 59,320           | (15,433)                    | 43,887         | 28,454         |
| EDUCATION            | 84,788                | 119,018          | (34,230)                    | 84,788         | 50,558         |
| HIGHER ED            | 18,211                | ---              | 18,211                      | 18,211         | 36,422         |
| HEALTH               | 26,870                | 34,382           | (7,512)                     | 26,870         | 19,358         |
| HIGHWAYS             | 154,351               | 201,008          | (46,657)                    | 154,351        | 107,694        |
| LABOR                | ---                   | ---              | ---                         | ---            | ---            |
| MENTAL HEALTH        | ---                   | 378              | (378)                       | ---            | (378)          |
| NATURAL RESOURCES    | 118,823               | 151,512          | (32,689)                    | 118,823        | 86,134         |
| PUBLIC SAFETY        | 56,128                | 47,985           | 8,143                       | 56,128         | 64,271         |
| SOCIAL SERVICES      | 97,328                | 108,816          | (11,488)                    | 97,328         | 85,840         |
| CORRECTIONS          | 298                   | ---              | 298                         | 298            | 596            |
| <b>TOTAL</b>         | <b>946,705</b>        | <b>1,145,593</b> | <b>(198,888)</b>            | <b>946,705</b> | <b>747,817</b> |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

| REVENUE CASHIER      | 2011<br>CARRY-FORWARD | 2009<br>ACTUAL | CARRY-FORWARD<br>ADJUSTMENT | 2011<br>ACTUAL | FIXED<br>FY 13 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE          | 1,129                 | 1,232          | (103)                       | 1,129          | 1,026          |
| JUDICIARY            | 6,561                 | 6,924          | (363)                       | 6,561          | 6,198          |
| GOVERNOR             | 197                   | 162            | 35                          | 197            | 232            |
| LT GOVERNOR          | 14                    | 37             | (23)                        | 14             | (9)            |
| AUDITOR              | 219                   | 257            | (38)                        | 219            | 181            |
| ATTORNEY GENERAL     | 510                   | 552            | (42)                        | 510            | 468            |
| AGRICULTURE          | 384                   | 500            | (116)                       | 384            | 268            |
| INSURANCE            | 1                     | ---            | 1                           | 1              | 2              |
| CONSERVATION         | 2,249                 | 2,457          | (208)                       | 2,249          | 2,041          |
| ECONOMIC DEVELOPMENT | 482                   | 781            | (299)                       | 482            | 183            |
| EDUCATION            | 22,355                | 24,974         | (2,619)                     | 22,355         | 19,736         |
| HIGHER ED            | 26,804                | 32,116         | (5,312)                     | 26,804         | 21,492         |
| HEALTH               | 8,845                 | 9,112          | (267)                       | 8,845          | 8,578          |
| HIGHWAYS             | 7,790                 | 8,114          | (324)                       | 7,790          | 7,466          |
| LABOR                | 221                   | 238            | (17)                        | 221            | 204            |
| MENTAL HEALTH        | 20,289                | 22,840         | (2,551)                     | 20,289         | 17,738         |
| NATURAL RESOURCES    | 2,504                 | 2,907          | (403)                       | 2,504          | 2,101          |
| PUBLIC SAFETY        | 7,205                 | 8,854          | (1,649)                     | 7,205          | 5,556          |
| SOCIAL SERVICES      | 51,363                | 57,763         | (6,400)                     | 51,363         | 44,963         |
| CORRECTIONS          | 20,669                | 22,681         | (2,012)                     | 20,669         | 18,657         |
| TOTAL                | 179,791               | 202,501        | (22,710)                    | 179,791        | 157,081        |

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS

SCHEDULE

SUMMARY DATA..... A.001

BUILDING USE

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 - Ag Feed/Seed Lab ..... 1.4.1  
Detail Activity Allocation - Broadway ..... 1.4.2  
Detail Activity Allocation - Capitol ..... 1.4.3  
Detail Activity Allocation - D & C Warehouse ..... 1.4.4  
Detail Activity Allocation - DEQ Lab ..... 1.4.5  
Detail Activity Allocation - Health Lab ..... 1.4.6  
Detail Activity Allocation - Fletcher Daniels ..... 1.4.7  
Detail Activity Allocation - Howerton ..... 1.4.8  
Detail Activity Allocation - Jefferson ..... 1.4.9  
Detail Activity Allocation - Kirkpatrick Information Center ... 1.4.10  
Detail Activity Allocation - Lewis & Clark ..... 1.4.11  
Detail Activity Allocation - Mental Health ..... 1.4.12  
Detail Activity Allocation - Mill Creek ..... 1.4.13  
Detail Activity Allocation - Mo. Blvd ..... 1.4.14  
Detail Activity Allocation - National Guard Complex ..... 1.4.15  
Detail Activity Allocation - Penrose Family Center ..... 1.4.16  
Detail Activity Allocation - Professional Registration ..... 1.4.17  
Detail Activity Allocation - Springfield ..... 1.4.18  
Detail Activity Allocation - St. Joseph ..... 1.4.19  
Detail Activity Allocation - Supreme Court ..... 1.4.20  
Detail Activity Allocation - Truman ..... 1.4.21  
Detail Activity Allocation - Wainwright ..... 1.4.22  
Cost Allocation Summary ..... 1.5

EQUIPMENT USE

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 - Equipment Use ..... 2.4.1  
Cost Allocation Summary ..... 2.5

RETIREMENT/GROUP INSURANCE

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 - Retirement/Group Insurance ..... 3.4.1  
Cost Allocation Summary ..... 3.5

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

SCHEDULE

OASDHI

|   |       |
|---|-------|
| 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 - OASDHI .....           | 4.4.1 |
| Cost Allocation Summary .....                       | 4.5   |

BUILDING RENTAL

|   |       |
|---|-------|
| 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 - Building Rental .....  | 5.4.1 |
| Cost Allocation Summary .....                       | 5.5   |

WORKERS' COMPENSATION

|  |       |
|--|-------|
| 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 - Workers' Compensation ..... | 6.4.1 |
| Cost Allocation Summary .....                            | 6.5   |

UNEMPLOYMENT COMPENSATION

|  |       |
|--|-------|
| 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 - Unemployment Compensation ..... | 7.4.1 |
| Cost Allocation Summary .....                                | 7.5   |

INSURANCE

|   |       |
|---|-------|
| 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 - Auto Claim .....         | 8.4.1 |
| Detail Activity Allocation - Aircraft Liability ..... | 8.4.2 |
| Detail Activity Allocation - Surety Bonds .....       | 8.4.3 |
| Detail Activity Allocation - Specific Bonds .....     | 8.4.4 |
| Cost Allocation Summary .....                         | 8.5   |

COMMISSIONER OF ADMINISTRATION

|   |       |
|---|-------|
| 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 - Departmental .....       | 9.4.1 |
| Detail Activity Allocation - General Government ..... | 9.4.2 |
| Cost Allocation Summary .....                         | 9.5   |

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

|   | <u>SCHEDULE</u> |
|---|-----------------|
| <br>  |                 |
| INFORMATION TECHNOLOGY SERVICES                       |                 |
| 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 - Section II .....         | 10.4.1          |
| Cost Allocation Summary .....                         | 10.5            |
| <br>  |                 |
| BUDGET AND PLANNING                                   |                 |
| 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 - Budget & Planning .....  | 11.4.1          |
| Detail Activity Allocation - Census 2010 .....        | 11.4.2          |
| Detail Activity Allocation - General Government ..... | 11.4.3          |
| Cost Allocation Summary .....                         | 11.5            |
| <br>  |                 |
| ACCOUNTING  |                 |
| 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 - Payroll .....            | 12.4.1          |
| Detail Activity Allocation - Accounting .....         | 12.4.2          |
| Detail Activity Allocation - General Government ..... | 12.4.3          |
| Cost Allocation Summary .....                         | 12.5            |
| <br>  |                 |
| FACILITES MANAGEMENT, DESIGN AND CONSTRUCTION         |                 |
| 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 - Section II .....         | 13.4.1          |
| Cost Allocation Summary .....                         | 13.5            |
| <br>  |                 |
| PERSONNEL   |                 |
| 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 - Personnel Services ..... | 14.4.1          |
| Detail Activity Allocation - Section II .....         | 14.4.2          |
| Cost Allocation Summary .....                         | 14.5            |
| <br>  |                 |
| PURCHASING  |                 |
| 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 - Operating .....          | 15.4.1          |
| Detail Activity Allocation - Surplus Property .....   | 15.4.2          |
| Cost Allocation Summary .....                         | 15.5            |

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

SCHEDULE

GENERAL SERVICES

|   |        |
|---|--------|
| Nature and Extent of Services .....                 | 16     |
| Total Costs to be Allocated .....                   | 16.2   |
| Costs to be Allocated by Activity (Cost Pool) ..... | 16.3   |
| Detail Activity Allocation - Risk Management .....  | 16.4.1 |
| Detail Activity Allocation - Section II .....       | 16.4.2 |
| Detail Activity Allocation - Other .....            | 16.4.3 |
| Cost Allocation Summary .....                       | 16.5   |

TREASURER

|   |        |
|---|--------|
| 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 - Disbursements .....      | 17.4.1 |
| Detail Activity Allocation - General Government ..... | 17.4.2 |
| Cost Allocation Summary .....                         | 17.5   |

SECRETARY OF STATE

|   |        |
|---|--------|
| 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 - Records Management ..... | 18.4.1 |
| Detail Activity Allocation - General Government ..... | 18.4.2 |
| Cost Allocation Summary .....                         | 18.5   |

SECURITY

|   |        |
|---|--------|
| 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 - Security .....         | 19.4.1 |
| Cost Allocation Summary .....                       | 19.5   |

REVENUE

|   |        |
|---|--------|
| 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 - Cashier .....            | 20.4.1 |
| Detail Activity Allocation - General Government ..... | 20.4.2 |
| Cost Allocation Summary .....                         | 20.5   |

**MAXIMUS**  
**Allocated Costs By Department**

| Grantee Departments  | BUILDING USE     | EQUIPMENT USE | RETIREMENT/GROUP INSURANCE | OASDHI   | BUILDING RENTAL | WORKER'S COMPENSATION | UNEMPLOYMENT COMPENSATION |
|----------------------|------------------|---------------|----------------------------|----------|-----------------|-----------------------|---------------------------|
| LEGISLATURE          | 598,329          | 0             | 0                          | 0        | 0               | 48,546                | 0                         |
| JUDICIARY            | 55,495           | 0             | 0                          | 0        | 0               | 747,987               | 0                         |
| GOVERNOR             | 49,606           | 0             | 0                          | 0        | 0               | 81,172                | 0                         |
| LT. GOVERNOR         | 11,207           | 0             | 0                          | 0        | 0               | 0                     | 0                         |
| AUDITOR              | 57,991           | 0             | 0                          | 0        | 0               | 3,494                 | 0                         |
| ATTORNEY GENERAL     | 170,204          | 0             | 0                          | 0        | 0               | 43,237                | 0                         |
| AGRICULTURE          | 126,830          | 0             | 0                          | 0        | 0               | 149,375               | 0                         |
| INSURANCE            | 173,465          | 0             | 0                          | 0        | 0               | 13,055                | 0                         |
| CONSERVATION         | 0                | 0             | 0                          | 0        | 0               | 0                     | 0                         |
| ECONOMIC DEVELOPMENT | 157,810          | 0             | 0                          | 0        | 0               | 70,474                | 0                         |
| EDUCATION            | 155,244          | 0             | 0                          | 0        | 0               | 772,725               | 0                         |
| HIGHER EDUCATION     | 22,104           | 0             | 0                          | 0        | 0               | 1,624                 | 0                         |
| HEALTH               | 715,540          | 0             | 0                          | 0        | 0               | 109,244               | 0                         |
| HIGHWAYS             | 0                | 0             | 0                          | 0        | 0               | 0                     | 0                         |
| LABOR                | 89,977           | 0             | 0                          | 0        | 0               | 373,640               | 0                         |
| MENTAL HEALTH        | 208,903          | 0             | 0                          | 0        | 0               | 9,373,998             | 0                         |
| NATURAL RESOURCES    | 526,910          | 0             | 0                          | 0        | 0               | 608,599               | 0                         |
| PUBLIC SAFETY        | 293,004          | 0             | 0                          | 0        | 0               | 1,837,479             | 0                         |
| SOCIAL SERVICES      | 867,017          | 0             | 0                          | 0        | 0               | 2,137,782             | 0                         |
| CORRECTIONS          | 126,627          | 0             | 0                          | 0        | 0               | 9,358,339             | 0                         |
| ALL OTHER            | 76,632           | 0             | 0                          | 0        | 156,108         | 3,383,218             | 8,320                     |
| <b>SubTotal</b>      | <b>4,482,895</b> | <b>0</b>      | <b>0</b>                   | <b>0</b> | <b>156,108</b>  | <b>29,113,988</b>     | <b>8,320</b>              |
| Direct Billed        | 0                | 0             | 0                          | 0        | 0               | 0                     | 0                         |
| Unallocated          | 0                | 0             | 0                          | 0        | 0               | 0                     | 0                         |
| <b>Total</b>         | <b>4,482,895</b> | <b>0</b>      | <b>0</b>                   | <b>0</b> | <b>156,108</b>  | <b>29,113,988</b>     | <b>8,320</b>              |



**MAXIMUS**  
**Allocated Costs By Department**

| Grantee Departments  | INSURANCE      | COMM. OF ADMIN. | INFORMATION TECHNOLOGY | BUDGET AND PLANNING | ACCOUNTING       | FACILITIES MANAG., DESIGN & CONST | PERSONNEL        |
|----------------------|----------------|-----------------|------------------------|---------------------|------------------|-----------------------------------|------------------|
| LEGISLATURE          | 646            | 0               | 0                      | 0                   | 22,417           | 0                                 | 0                |
| JUDICIARY            | 3,665          | 0               | 0                      | 31,826              | 108,586          | 0                                 | 0                |
| GOVERNOR             | 29             | 0               | 0                      | 37,691              | 1,574            | 0                                 | 0                |
| LT. GOVERNOR         | 6              | 0               | 0                      | 3,937               | 247              | 0                                 | 0                |
| AUDITOR              | 107            | 0               | 0                      | 3,855               | 3,610            | 0                                 | 0                |
| ATTORNEY GENERAL     | 347            | 0               | 0                      | 2,543               | 19,975           | 0                                 | 0                |
| AGRICULTURE          | 917            | 0               | 0                      | 43,802              | 25,877           | 0                                 | 25,466           |
| INSURANCE            | 1,115          | 0               | 0                      | 33,876              | 29,610           | 0                                 | 25,655           |
| CONSERVATION         | 1,742          | 0               | 0                      | 4,799               | 98,606           | 0                                 | 0                |
| ECONOMIC DEVELOPMENT | 960            | 0               | 0                      | 76,161              | 47,272           | 0                                 | 77,436           |
| EDUCATION            | 2,511          | 0               | 0                      | 116,435             | 482,316          | 0                                 | 0                |
| HIGHER EDUCATION     | 1,605          | 0               | 0                      | 93,305              | 6,997            | 0                                 | 0                |
| HEALTH               | 1,757          | 0               | 0                      | 55,121              | 158,091          | 0                                 | 148,364          |
| HIGHWAYS             | 5,884          | 0               | 0                      | 34,943              | 535,053          | 0                                 | 0                |
| LABOR                | 908            | 0               | 0                      | 37,650              | 76,117           | 0                                 | 75,549           |
| MENTAL HEALTH        | 8,195          | 0               | 0                      | 70,214              | 235,911          | 0                                 | 639,955          |
| NATURAL RESOURCES    | 1,970          | 0               | 0                      | 46,755              | 117,212          | 0                                 | 134,215          |
| PUBLIC SAFETY        | 64,794         | 0               | 0                      | 108,356             | 188,925          | 0                                 | 213,538          |
| SOCIAL SERVICES      | 14,806         | 0               | 0                      | 209,577             | 369,568          | 0                                 | 687,114          |
| CORRECTIONS          | 10,503         | 0               | 0                      | 46,919              | 308,001          | 0                                 | 1,015,438        |
| ALL OTHER            | 12,272         | 361,045         | 156,141,012            | 1,335,790           | 89,061           | 95,925,304                        | 305,437          |
| <b>SubTotal</b>      | <b>134,739</b> | <b>361,045</b>  | <b>156,141,012</b>     | <b>2,393,555</b>    | <b>2,925,026</b> | <b>95,925,304</b>                 | <b>3,348,167</b> |
| Direct Billed        | 0              | 0               | 0                      | 0                   | 0                | 0                                 | 0                |
| Unallocated          | 0              | 0               | 0                      | 0                   | 0                | 0                                 | 0                |
| <b>Total</b>         | <b>134,739</b> | <b>361,045</b>  | <b>156,141,012</b>     | <b>2,393,555</b>    | <b>2,925,026</b> | <b>95,925,304</b>                 | <b>3,348,167</b> |



**MAXIMUS**  
**Allocated Costs By Department**

| Grantee Departments  | PURCHASING       | GENERAL SERVICES  | TREASURER        | SECRETARY OF STATE | SECURITY       | REVENUE            | Total Allocated    |
|----------------------|------------------|-------------------|------------------|--------------------|----------------|--------------------|--------------------|
| LEGISLATURE          | 0                | 7,356             | 1,189            | 21,667             | 134,647        | 1,129              | 835,926            |
| JUDICIARY            | 0                | 41,553            | 5,904            | 521,118            | 18,211         | 6,561              | 1,540,906          |
| GOVERNOR             | 0                | 334               | 80               | 1,296              | 8,957          | 197                | 180,936            |
| LT. GOVERNOR         | 1                | 63                | 13               | 1,971              | 1,792          | 14                 | 19,251             |
| AUDITOR              | 1,821            | 1,214             | 193              | 30,118             | 27,168         | 219                | 129,790            |
| ATTORNEY GENERAL     | 4,952            | 3,882             | 1,005            | 774,698            | 64,487         | 510                | 1,085,840          |
| AGRICULTURE          | 6,516            | 5,598             | 1,287            | 11,947             | 34,930         | 384                | 432,929            |
| INSURANCE            | 5,112            | 7,785             | 1,492            | 155,895            | 55,829         | 1                  | 502,890            |
| CONSERVATION         | 46,258           | 19,819            | 4,945            | 7,006              | 0              | 2,249              | 185,424            |
| ECONOMIC DEVELOPMENT | 53,143           | 9,910             | 2,366            | 47,303             | 43,887         | 482                | 587,204            |
| EDUCATION            | 192,817          | 27,573            | 22,597           | 76,490             | 84,788         | 22,355             | 1,955,851          |
| HIGHER EDUCATION     | 22,006           | 680               | 336              | 23,922             | 18,211         | 26,804             | 217,594            |
| HEALTH               | 181,051          | 17,852            | 7,652            | 183,948            | 26,870         | 8,845              | 1,614,335          |
| HIGHWAYS             | 0                | 66,949            | 26,014           | 25,596             | 154,351        | 7,790              | 856,580            |
| LABOR                | 4,379            | 10,328            | 3,717            | 214,525            | 0              | 221                | 887,011            |
| MENTAL HEALTH        | 162,452          | 86,381            | 12,710           | 132,946            | 0              | 20,289             | 10,951,954         |
| NATURAL RESOURCES    | 42,933           | 20,237            | 5,792            | 132,216            | 118,823        | 2,504              | 1,758,166          |
| PUBLIC SAFETY        | 138,652          | 54,915            | 9,924            | 237,987            | 56,128         | 7,205              | 3,210,907          |
| SOCIAL SERVICES      | 405,996          | 79,119            | 40,278           | 603,305            | 97,328         | 51,363             | 5,563,253          |
| CORRECTIONS          | 596,457          | 114,990           | 16,734           | 737,925            | 298            | 20,669             | 12,352,900         |
| ALL OTHER            | 2,550,839        | 15,505,237        | 4,447,534        | 33,614,400         | 8,658          | 455,863,631        | 769,784,498        |
| <b>SubTotal</b>      | <b>4,415,385</b> | <b>16,081,775</b> | <b>4,611,762</b> | <b>37,556,279</b>  | <b>955,363</b> | <b>456,043,422</b> | <b>814,654,145</b> |
| Direct Billed        | 0                | 0                 | 0                | 0                  | 0              | 0                  | 0                  |
| Unallocated          | 0                | 0                 | 0                | 0                  | 0              | 0                  | 0                  |
| <b>Total</b>         | <b>4,415,385</b> | <b>16,081,775</b> | <b>4,611,762</b> | <b>37,556,279</b>  | <b>955,363</b> | <b>456,043,422</b> | <b>814,654,145</b> |



**MAXIMUS**  
**Allocated Costs By Department**

| Grantee Departments  | Roll Forward | Cost With Roll Forward | Adjustments | Proposed Costs |
|----------------------|--------------|------------------------|-------------|----------------|
| LEGISLATURE          | 0            | 835,926                | 0           | 835,926        |
| JUDICIARY            | 0            | 1,540,906              | 0           | 1,540,906      |
| GOVERNOR             | 0            | 180,936                | 0           | 180,936        |
| LT. GOVERNOR         | 0            | 19,251                 | 0           | 19,251         |
| AUDITOR              | 0            | 129,790                | 0           | 129,790        |
| ATTORNEY GENERAL     | 0            | 1,085,840              | 0           | 1,085,840      |
| AGRICULTURE          | 0            | 432,929                | 0           | 432,929        |
| INSURANCE            | 0            | 502,890                | 0           | 502,890        |
| CONSERVATION         | 0            | 185,424                | 0           | 185,424        |
| ECONOMIC DEVELOPMENT | 0            | 587,204                | 0           | 587,204        |
| EDUCATION            | 0            | 1,955,851              | 0           | 1,955,851      |
| HIGHER EDUCATION     | 0            | 217,594                | 0           | 217,594        |
| HEALTH               | 0            | 1,614,335              | 0           | 1,614,335      |
| HIGHWAYS             | 0            | 856,580                | 0           | 856,580        |
| LABOR                | 0            | 887,011                | 0           | 887,011        |
| MENTAL HEALTH        | 0            | 10,951,954             | 0           | 10,951,954     |
| NATURAL RESOURCES    | 0            | 1,758,166              | 0           | 1,758,166      |
| PUBLIC SAFETY        | 0            | 3,210,907              | 0           | 3,210,907      |
| SOCIAL SERVICES      | 0            | 5,563,253              | 0           | 5,563,253      |
| CORRECTIONS          | 0            | 12,352,900             | 0           | 12,352,900     |
| ALL OTHER            | 0            | 769,784,498            | 0           | 769,784,498    |
| SubTotal             | 0            | 814,654,145            | 0           | 814,654,145    |
| Direct Billed        | 0            | 0                      | 0           | 0              |
| Unallocated          | 0            | 0                      | 0           | 0              |
| Total                | 0            | 814,654,145            | 0           | 814,654,145    |



SCHEDULE 1  
FISCAL 2011

STATE OF MISSOURI

BUILDING USE

NATURE AND EXTENT OF SERVICES

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

Use charges have been calculated on the following buildings:

| <u>Building</u>                | <u>Construction Cost</u> |
|--------------------------------|--------------------------|
| Ag Feed/Seed Lab               | \$ 2,096,903             |
| Broadway                       | 8,791,215                |
| Capitol                        | 40,689,797               |
| D&C Warehouse                  | 177,223                  |
| DEQ Lab                        | 3,742,088                |
| Health Lab                     | 33,341,723               |
| Fletcher Daniels               | 16,712,609               |
| Howerton                       | 5,647,002                |
| Jefferson                      | 14,148,252               |
| Kirkpatrick Information Center | 19,484,254               |
| Lewis and Clark                | 22,168,966               |
| Mental Health                  | 6,963,375                |
| Mill Creek                     | 7,571,470                |
| Missouri Boulevard             | 2,571,230                |
| National Guard Complex         | 10,018,084               |
| Penrose Family Center          | 6,732,050                |
| Professional Registration      | 2,487,499                |
| Springfield                    | 6,483,547                |
| St. Joseph                     | 4,763,997                |
| Supreme Court                  | 3,701,473                |
| Truman                         | 70,375,767               |
| Wainwright                     | 19,417,460               |

STATE OF MISSOURI

BUILDING USE (Continued)

NATURE AND EXTENT OF SERVICES

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, with the exception of the National Guard Complex which was obtained from the Department of Public Safety.

Interest cost related to St. Joseph, Kirkpatrick Information Center, and 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**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 6,241,073      |                |           | 6,241,073 |
| Total Allocated Additions:            |                |                | 0         | 0         |
| Total To Be Allocated:                | 6,241,073      | 0              |           | 6,241,073 |



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

|                                  | Total     | General & Admin | AG FEED/SEED LAB | BROADWAY | CAPITOL |
|----------------------------------|-----------|-----------------|------------------|----------|---------|
| <b>Other Expense &amp; Cost</b>  |           |                 |                  |          |         |
| BUILDING USE CHARGES             | 6,161,718 | 0               | 41,938           | 175,824  | 813,796 |
| INTEREST CHARGES                 | 79,355    | 0               | 0                | 0        | 0       |
| <b>Departmental Totals</b>       |           |                 |                  |          |         |
| Total Expenditures               | 6,241,073 | 0               | 41,938           | 175,824  | 813,796 |
| <b>Deductions</b>                |           |                 |                  |          |         |
| Total Deductions                 | 0         | 0               | 0                | 0        | 0       |
| Functional Cost                  | 6,241,073 | 0               | 41,938           | 175,824  | 813,796 |
| <b>Allocation Step 1</b>         |           |                 |                  |          |         |
| 1st Allocation                   | 6,241,073 | 0               | 41,938           | 175,824  | 813,796 |
| <b>Allocation Step 2</b>         |           |                 |                  |          |         |
| 2nd Allocation                   | 0         | 0               | 0                | 0        | 0       |
| <b>Total For 01 BUILDING USE</b> |           |                 |                  |          |         |
| Total Allocated                  | 6,241,073 | 0               | 41,938           | 175,824  | 813,796 |



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

|                                  | D & C WAREHOUSE | DEQ LAB | HEALTH LAB | FLETCHER DANIELS | HOWERTON |
|----------------------------------|-----------------|---------|------------|------------------|----------|
| <b>Other Expense &amp; Cost</b>  |                 |         |            |                  |          |
| BUILDING USE CHARGES             | 3,544           | 74,842  | 666,834    | 334,252          | 112,940  |
| INTEREST CHARGES                 | 0               | 0       | 0          | 0                | 0        |
| <b>Departmental Totals</b>       |                 |         |            |                  |          |
| Total Expenditures               | 3,544           | 74,842  | 666,834    | 334,252          | 112,940  |
| <b>Deductions</b>                |                 |         |            |                  |          |
| Total Deductions                 | 0               | 0       | 0          | 0                | 0        |
| <b>Functional Cost</b>           |                 |         |            |                  |          |
| Functional Cost                  | 3,544           | 74,842  | 666,834    | 334,252          | 112,940  |
| <b>Allocation Step 1</b>         |                 |         |            |                  |          |
| 1st Allocation                   | 3,544           | 74,842  | 666,834    | 334,252          | 112,940  |
| <b>Allocation Step 2</b>         |                 |         |            |                  |          |
| 2nd Allocation                   | 0               | 0       | 0          | 0                | 0        |
| <b>Total For 01 BUILDING USE</b> |                 |         |            |                  |          |
| Total Allocated                  | 3,544           | 74,842  | 666,834    | 334,252          | 112,940  |



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

|                                  | JEFFERSON | KIRKPATRICK INFO | LEWIS & CLARK | MENTAL HEALTH | MILL CREEK |
|----------------------------------|-----------|------------------|---------------|---------------|------------|
| <b>Other Expense &amp; Cost</b>  |           |                  |               |               |            |
| BUILDING USE CHARGES             | 282,965   | 389,685          | 443,379       | 139,268       | 151,429    |
| INTEREST CHARGES                 | 0         | 30,518           | 0             | 0             | 0          |
| <b>Departmental Totals</b>       |           |                  |               |               |            |
| Total Expenditures               | 282,965   | 420,203          | 443,379       | 139,268       | 151,429    |
| <b>Deductions</b>                |           |                  |               |               |            |
| Total Deductions                 | 0         | 0                | 0             | 0             | 0          |
| - Functional Cost                | 282,965   | 420,203          | 443,379       | 139,268       | 151,429    |
| <b>Allocation Step 1</b>         |           |                  |               |               |            |
| 1st Allocation                   | 282,965   | 420,203          | 443,379       | 139,268       | 151,429    |
| <b>Allocation Step 2</b>         |           |                  |               |               |            |
| 2nd Allocation                   | 0         | 0                | 0             | 0             | 0          |
| <b>Total For 01 BUILDING USE</b> |           |                  |               |               |            |
| Total Allocated                  | 282,965   | 420,203          | 443,379       | 139,268       | 151,429    |



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

|                                  | MO BLVD | NATIONAL GUARD | PENROSE FAMILY CENTER | PROFESSIONAL | SPRINGFIELD |
|----------------------------------|---------|----------------|-----------------------|--------------|-------------|
| <b>Other Expense &amp; Cost</b>  |         |                |                       |              |             |
| BUILDING USE CHARGES             | 51,425  | 200,362        | 134,641               | 49,750       | 129,671     |
| INTEREST CHARGES                 | 0       | 0              | 0                     | 0            | 0           |
| <b>Departmental Totals</b>       |         |                |                       |              |             |
| Total Expenditures               | 51,425  | 200,362        | 134,641               | 49,750       | 129,671     |
| <b>Deductions</b>                |         |                |                       |              |             |
| Total Deductions                 | 0       | 0              | 0                     | 0            | 0           |
| Functional Cost                  | 51,425  | 200,362        | 134,641               | 49,750       | 129,671     |
| <b>Allocation Step 1</b>         |         |                |                       |              |             |
| 1st Allocation                   | 51,425  | 200,362        | 134,641               | 49,750       | 129,671     |
| <b>Allocation Step 2</b>         |         |                |                       |              |             |
| 2nd Allocation                   | 0       | 0              | 0                     | 0            | 0           |
| <b>Total For 01 BUILDING USE</b> |         |                |                       |              |             |
| Total Allocated                  | 51,425  | 200,362        | 134,641               | 49,750       | 129,671     |



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

|                                  | ST JOSEPH | SUPREME COURT | TRUMAN    | WAINRIGHT |
|----------------------------------|-----------|---------------|-----------|-----------|
| <b>Other Expense &amp; Cost</b>  |           |               |           |           |
| BUILDING USE CHARGES             | 95,280    | 74,029        | 1,407,515 | 388,349   |
| INTEREST CHARGES                 | 3,416     | 0             | 45,421    | 0         |
| <b>Departmental Totals</b>       |           |               |           |           |
| Total Expenditures               | 98,696    | 74,029        | 1,452,936 | 388,349   |
| <b>Deductions</b>                |           |               |           |           |
| Total Deductions                 | 0         | 0             | 0         | 0         |
| Functional Cost                  | 98,696    | 74,029        | 1,452,936 | 388,349   |
| <b>Allocation Step 1</b>         |           |               |           |           |
| 1st Allocation                   | 98,696    | 74,029        | 1,452,936 | 388,349   |
| <b>Allocation Step 2</b>         |           |               |           |           |
| 2nd Allocation                   | 0         | 0             | 0         | 0         |
| <b>Total For 01 BUILDING USE</b> |           |               |           |           |
| Total Allocated                  | 98,696    | 74,029        | 1,452,936 | 388,349   |



**MAXIMUS**

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

Activity - AG FEED/SEED LAB

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AGRICULTURE          | 8,887            | 100.0000              | 41,938           |               | 41,938           |                  | 41,938           |
| SubTotal             | 8,887            | 100.0000              | 41,938           |               | 41,938           |                  | 41,938           |
| Total                | 8,887            | 100.0000              | 41,938           |               | 41,938           |                  | 41,938           |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - BROADWAY

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 264              | 0.2724                | 479              |               | 479              |                  | 479              |
| ATTORNEY GENERAL                  | 67,232           | 69.3657               | 121,961          |               | 121,961          |                  | 121,961          |
| SOCIAL SERVICES                   | 29,428           | 30.3619               | 53,384           |               | 53,384           |                  | 53,384           |
| SubTotal                          | 96,924           | 100.0000              | 175,824          |               | 175,824          |                  | 175,824          |
| Total                             | 96,924           | 100.0000              | 175,824          |               | 175,824          |                  | 175,824          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - CAPITOL

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COMM. OF ADMIN.                   | 1,563            | 0.6662                | 5,422            |               | 5,422            |                  | 5,422            |
| BUDGET AND PLANNING               | 6,468            | 2.7569                | 22,436           |               | 22,436           |                  | 22,436           |
| FACILITIES MANAG., DESIGN & CONST | 31,721           | 13.5208               | 110,032          |               | 110,032          |                  | 110,032          |
| TREASURER                         | 1,776            | 0.7570                | 6,160            |               | 6,160            |                  | 6,160            |
| SECRETARY OF STATE                | 1,586            | 0.6760                | 5,501            |               | 5,501            |                  | 5,501            |
| SECURITY                          | 253              | 0.1078                | 878              |               | 878              |                  | 878              |
| LEGISLATURE                       | 172,492          | 73.5234               | 598,329          |               | 598,329          |                  | 598,329          |
| GOVERNOR                          | 8,975            | 3.8255                | 31,132           |               | 31,132           |                  | 31,132           |
| LT. GOVERNOR                      | 3,231            | 1.3772                | 11,207           |               | 11,207           |                  | 11,207           |
| AUDITOR                           | 1,202            | 0.5123                | 4,169            |               | 4,169            |                  | 4,169            |
| NATURAL RESOURCES                 | 2,505            | 1.0677                | 8,689            |               | 8,689            |                  | 8,689            |
| ALL OTHER                         | 2,837            | 1.2092                | 9,841            |               | 9,841            |                  | 9,841            |
| <b>SubTotal</b>                   | <b>234,609</b>   | <b>100.0000</b>       | <b>813,796</b>   |               | <b>813,796</b>   |                  | <b>813,796</b>   |
| <b>Total</b>                      | <b>234,609</b>   | <b>100.0000</b>       | <b>813,796</b>   |               | <b>813,796</b>   |                  | <b>813,796</b>   |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - D & C WAREHOUSE

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 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

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

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              | 74,842           |               | 74,842           |                  | 74,842           |
| SubTotal             | 25,105           | 100.0000              | 74,842           |               | 74,842           |                  | 74,842           |
| Total                | 25,105           | 100.0000              | 74,842           |               | 74,842           |                  | 74,842           |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - HEALTH LAB

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AGRICULTURE          | 3,199            | 5.0187                | 33,467           |               | 33,467           |                  | 33,467           |
| HEALTH               | 60,542           | 94.9813               | 633,367          |               | 633,367          |                  | 633,367          |
| SubTotal             | 63,741           | 100.0000              | 666,834          |               | 666,834          |                  | 666,834          |
| Total                | 63,741           | 100.0000              | 666,834          |               | 666,834          |                  | 666,834          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - FLETCHER DANIELS

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 1,495            | 1.1060                | 3,697            |               | 3,697            |                  | 3,697            |
| SECRETARY OF STATE                | 1,018            | 0.7531                | 2,517            |               | 2,517            |                  | 2,517            |
| REVENUE                           | 18,457           | 13.6551               | 45,642           |               | 45,642           |                  | 45,642           |
| GOVERNOR                          | 2,426            | 1.7948                | 5,999            |               | 5,999            |                  | 5,999            |
| AUDITOR                           | 853              | 0.6311                | 2,109            |               | 2,109            |                  | 2,109            |
| ATTORNEY GENERAL                  | 8,823            | 6.5275                | 21,818           |               | 21,818           |                  | 21,818           |
| INSURANCE                         | 5,289            | 3.9130                | 13,079           |               | 13,079           |                  | 13,079           |
| ECONOMIC DEVELOPMENT              | 4,101            | 3.0340                | 10,141           |               | 10,141           |                  | 10,141           |
| EDUCATION                         | 2,462            | 1.8215                | 6,088            |               | 6,088            |                  | 6,088            |
| PUBLIC SAFETY                     | 2,720            | 2.0123                | 6,726            |               | 6,726            |                  | 6,726            |
| SOCIAL SERVICES                   | 83,026           | 61.4253               | 205,318          |               | 205,318          |                  | 205,318          |
| ALL OTHER                         | 4,496            | 3.3263                | 11,118           |               | 11,118           |                  | 11,118           |
| <b>SubTotal</b>                   | <b>135,166</b>   | <b>100.0000</b>       | <b>334,252</b>   |               | <b>334,252</b>   |                  | <b>334,252</b>   |
| <b>Total</b>                      | <b>135,166</b>   | <b>100.0000</b>       | <b>334,252</b>   |               | <b>334,252</b>   |                  | <b>334,252</b>   |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - HOWERTON

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| SOCIAL SERVICES      | 79,498           | 100.0000              | 112,940          |               | 112,940          |                  | 112,940          |
| SubTotal             | 79,498           | 100.0000              | 112,940          |               | 112,940          |                  | 112,940          |
| Total                | 79,498           | 100.0000              | 112,940          |               | 112,940          |                  | 112,940          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - JEFFERSON

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUDGET AND PLANNING               | 3,139            | 1.7039                | 4,821            |               | 4,821            |                  | 4,821            |
| FACILITIES MANAG., DESIGN & CONST | 2,151            | 1.1676                | 3,304            |               | 3,304            |                  | 3,304            |
| GENERAL SERVICES                  | 1,469            | 0.7974                | 2,256            |               | 2,256            |                  | 2,256            |
| EDUCATION                         | 85,500           | 46.4112               | 131,328          |               | 131,328          |                  | 131,328          |
| HIGHER EDUCATION                  | 14,391           | 7.8117                | 22,104           |               | 22,104           |                  | 22,104           |
| PUBLIC SAFETY                     | 20,938           | 11.3656               | 32,161           |               | 32,161           |                  | 32,161           |
| SOCIAL SERVICES                   | 56,635           | 30.7426               | 86,991           |               | 86,991           |                  | 86,991           |
| SubTotal                          | 184,223          | 100.0000              | 282,965          |               | 282,965          |                  | 282,965          |
| Total                             | 184,223          | 100.0000              | 282,965          |               | 282,965          |                  | 282,965          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - KIRKPATRICK INFO CENTER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| SECRETARY OF STATE   | 129,555          | 100.0000              | 420,203          |               | 420,203          |                  | 420,203          |
| SubTotal             | 129,555          | 100.0000              | 420,203          |               | 420,203          |                  | 420,203          |
| Total                | 129,555          | 100.0000              | 420,203          |               | 420,203          |                  | 420,203          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - LEWIS & CLARK

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NATURAL RESOURCES    | 81,776           | 100.0000              | 443,379          |               | 443,379          |                  | 443,379          |
| SubTotal             | 81,776           | 100.0000              | 443,379          |               | 443,379          |                  | 443,379          |
| Total                | 81,776           | 100.0000              | 443,379          |               | 443,379          |                  | 443,379          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - MENTAL HEALTH

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| MENTAL HEALTH        | 57,467           | 100.0000              | 139,268          |               | 139,268          |                  | 139,268          |
| SubTotal             | 57,467           | 100.0000              | 139,268          |               | 139,268          |                  | 139,268          |
| Total                | 57,467           | 100.0000              | 139,268          |               | 139,268          |                  | 139,268          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - MILL CREEK

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| EDUCATION            | 2,970            | 5.5484                | 8,402            |               | 8,402            |                  | 8,402            |
| HEALTH               | 16,785           | 31.3568               | 47,483           |               | 47,483           |                  | 47,483           |
| CORRECTIONS          | 33,774           | 63.0948               | 95,544           |               | 95,544           |                  | 95,544           |
| SubTotal             | 53,529           | 100.0000              | 151,429          |               | 151,429          |                  | 151,429          |
| Total                | 53,529           | 100.0000              | 151,429          |               | 151,429          |                  | 151,429          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - MO BLVD

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AGRICULTURE          | 57,054           | 100.0000              | 51,425           |               | 51,425           |                  | 51,425           |
| SubTotal             | 57,054           | 100.0000              | 51,425           |               | 51,425           |                  | 51,425           |
| Total                | 57,054           | 100.0000              | 51,425           |               | 51,425           |                  | 51,425           |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - NATIONAL GUARD COMPLEX

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| PUBLIC SAFETY        | 117,810          | 100.0000              | 200,362          |               | 200,362          |                  | 200,362          |
| SubTotal             | 117,810          | 100.0000              | 200,362          |               | 200,362          |                  | 200,362          |
| Total                | 117,810          | 100.0000              | 200,362          |               | 200,362          |                  | 200,362          |

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

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

Activity - PENROSE FAMILY CENTER

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 467              | 0.4956                | 667              |               | 667              |                  | 667              |
| HEALTH                            | 2,716            | 2.8821                | 3,880            |               | 3,880            |                  | 3,880            |
| SOCIAL SERVICES                   | 81,363           | 86.3387               | 116,248          |               | 116,248          |                  | 116,248          |
| ALL OTHER                         | 9,691            | 10.2836               | 13,846           |               | 13,846           |                  | 13,846           |
| <b>SubTotal</b>                   | <b>94,237</b>    | <b>100.0000</b>       | <b>134,641</b>   |               | <b>134,641</b>   |                  | <b>134,641</b>   |
| <b>Total</b>                      | <b>94,237</b>    | <b>100.0000</b>       | <b>134,641</b>   |               | <b>134,641</b>   |                  | <b>134,641</b>   |

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

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

Activity - PROFESSIONAL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| INSURANCE            | 27,364           | 100.0000              | 49,750           |               | 49,750           |                  | 49,750           |
| SubTotal             | 27,364           | 100.0000              | 49,750           |               | 49,750           |                  | 49,750           |
| Total                | 27,364           | 100.0000              | 49,750           |               | 49,750           |                  | 49,750           |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - SPRINGFIELD

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 4,746            | 5.7056                | 7,399            |               | 7,399            |                  | 7,399            |
| SECRETARY OF STATE                | 1,430            | 1.7191                | 2,229            |               | 2,229            |                  | 2,229            |
| REVENUE                           | 7,963            | 9.5731                | 12,414           |               | 12,414           |                  | 12,414           |
| AUDITOR                           | 1,784            | 2.1447                | 2,781            |               | 2,781            |                  | 2,781            |
| ATTORNEY GENERAL                  | 5,062            | 6.0855                | 7,891            |               | 7,891            |                  | 7,891            |
| HEALTH                            | 14,739           | 17.7192               | 22,977           |               | 22,977           |                  | 22,977           |
| MENTAL HEALTH                     | 702              | 0.8439                | 1,094            |               | 1,094            |                  | 1,094            |
| PUBLIC SAFETY                     | 1,986            | 2.3876                | 3,096            |               | 3,096            |                  | 3,096            |
| SOCIAL SERVICES                   | 44,769           | 53.8213               | 69,790           |               | 69,790           |                  | 69,790           |
| SubTotal                          | 83,181           | 100.0000              | 129,671          |               | 129,671          |                  | 129,671          |
| Total                             | 83,181           | 100.0000              | 129,671          |               | 129,671          |                  | 129,671          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - ST JOSEPH

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 1,719            | 5.0814                | 5,015            |               | 5,015            |                  | 5,015            |
| REVENUE                           | 2,352            | 6.9526                | 6,862            |               | 6,862            |                  | 6,862            |
| EDUCATION                         | 3,231            | 9.5510                | 9,426            |               | 9,426            |                  | 9,426            |
| HEALTH                            | 2,685            | 7.9370                | 7,833            |               | 7,833            |                  | 7,833            |
| LABOR                             | 1,848            | 5.4628                | 5,392            |               | 5,392            |                  | 5,392            |
| MENTAL HEALTH                     | 4,898            | 14.4787               | 14,290           |               | 14,290           |                  | 14,290           |
| PUBLIC SAFETY                     | 1,861            | 5.5012                | 5,429            |               | 5,429            |                  | 5,429            |
| SOCIAL SERVICES                   | 15,235           | 45.0353               | 44,449           |               | 44,449           |                  | 44,449           |
| <b>SubTotal</b>                   | <b>33,829</b>    | <b>100.0000</b>       | <b>98,696</b>    |               | <b>98,696</b>    |                  | <b>98,696</b>    |
| <b>Total</b>                      | <b>33,829</b>    | <b>100.0000</b>       | <b>98,696</b>    |               | <b>98,696</b>    |                  | <b>98,696</b>    |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - SUPREME COURT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| JUDICIARY            | 35,273           | 74.9644               | 55,495           |               | 55,495           |                  | 55,495           |
| ATTORNEY GENERAL     | 11,780           | 25.0356               | 18,534           |               | 18,534           |                  | 18,534           |
| SubTotal             | 47,053           | 100.0000              | 74,029           |               | 74,029           |                  | 74,029           |
| Total                | 47,053           | 100.0000              | 74,029           |               | 74,029           |                  | 74,029           |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - TRUMAN

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| INFORMATION TECHNOLOGY            | 59,688           | 11.4649               | 166,577          |               | 166,577          |                  | 166,577          |
| ACCOUNTING                        | 15,352           | 2.9488                | 42,844           |               | 42,844           |                  | 42,844           |
| FACILITIES MANAG., DESIGN & CONST | 28,512           | 5.4766                | 79,571           |               | 79,571           |                  | 79,571           |
| PERSONNEL                         | 20,724           | 3.9807                | 57,836           |               | 57,836           |                  | 57,836           |
| PURCHASING                        | 10,465           | 2.0101                | 29,206           |               | 29,206           |                  | 29,206           |
| GENERAL SERVICES                  | 12,648           | 2.4294                | 35,298           |               | 35,298           |                  | 35,298           |
| TREASURER                         | 18,386           | 3.5316                | 51,312           |               | 51,312           |                  | 51,312           |
| SECURITY                          | 2,274            | 0.4368                | 6,346            |               | 6,346            |                  | 6,346            |
| REVENUE                           | 201,891          | 38.7791               | 563,439          |               | 563,439          |                  | 563,439          |
| AUDITOR                           | 14,410           | 2.7679                | 40,215           |               | 40,215           |                  | 40,215           |
| INSURANCE                         | 55,255           | 10.6134               | 154,205          |               | 154,205          |                  | 154,205          |
| ECONOMIC DEVELOPMENT              | 49,493           | 9.5066                | 138,125          |               | 138,125          |                  | 138,125          |
| PUBLIC SAFETY                     | 16,207           | 3.1130                | 45,230           |               | 45,230           |                  | 45,230           |
| SOCIAL SERVICES                   | 4,343            | 0.8342                | 12,120           |               | 12,120           |                  | 12,120           |
| ALL OTHER                         | 10,969           | 2.1069                | 30,612           |               | 30,612           |                  | 30,612           |
| <b>SubTotal</b>                   | <b>520,617</b>   | <b>100.0000</b>       | <b>1,452,936</b> |               | <b>1,452,936</b> |                  | <b>1,452,936</b> |
| <b>Total</b>                      | <b>520,617</b>   | <b>100.0000</b>       | <b>1,452,936</b> |               | <b>1,452,936</b> |                  | <b>1,452,936</b> |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - WAINRIGHT

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 1,672            | 1.1641                | 4,521            |               | 4,521            |                  | 4,521            |
| GOVERNOR                          | 4,614            | 3.2124                | 12,475           |               | 12,475           |                  | 12,475           |
| AUDITOR                           | 3,224            | 2.2446                | 8,717            |               | 8,717            |                  | 8,717            |
| INSURANCE                         | 2,286            | 1.5916                | 6,181            |               | 6,181            |                  | 6,181            |
| ECONOMIC DEVELOPMENT              | 3,530            | 2.4577                | 9,544            |               | 9,544            |                  | 9,544            |
| LABOR                             | 31,284           | 21.7807               | 84,585           |               | 84,585           |                  | 84,585           |
| MENTAL HEALTH                     | 20,065           | 13.9697               | 54,251           |               | 54,251           |                  | 54,251           |
| SOCIAL SERVICES                   | 61,313           | 42.6875               | 165,777          |               | 165,777          |                  | 165,777          |
| CORRECTIONS                       | 11,496           | 8.0038                | 31,083           |               | 31,083           |                  | 31,083           |
| ALL OTHER                         | 4,148            | 2.8879                | 11,215           |               | 11,215           |                  | 11,215           |
| SubTotal                          | 143,632          | 100.0000              | 388,349          |               | 388,349          |                  | 388,349          |
| Total                             | 143,632          | 100.0000              | 388,349          |               | 388,349          |                  | 388,349          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

| Receiving Department | Total   | AG FEED/SEED LAB | BROADWAY | CAPITOL | D & C WAREHOUSE | DEQ LAB | HEALTH LAB |
|----------------------|---------|------------------|----------|---------|-----------------|---------|------------|
| INSURANCE            | 49,750  | 0                | 0        | 0       | 0               | 0       | 0          |
| COMM. OF ADMIN.      | 5,422   | 0                | 0        | 5,422   | 0               | 0       | 0          |
| INFORMATION          | 166,577 | 0                | 0        | 0       | 0               | 0       | 0          |
| BUDGET AND PLANNING  | 27,257  | 0                | 0        | 22,436  | 0               | 0       | 0          |
| ACCOUNTING           | 42,844  | 0                | 0        | 0       | 0               | 0       | 0          |
| FACILITIES MANAG.,   | 218,229 | 0                | 479      | 110,032 | 3,544           | 0       | 0          |
| PERSONNEL            | 57,836  | 0                | 0        | 0       | 0               | 0       | 0          |
| PURCHASING           | 29,206  | 0                | 0        | 0       | 0               | 0       | 0          |
| GENERAL SERVICES     | 37,554  | 0                | 0        | 0       | 0               | 0       | 0          |
| TREASURER            | 57,472  | 0                | 0        | 6,160   | 0               | 0       | 0          |
| SECRETARY OF STATE   | 430,450 | 0                | 0        | 5,501   | 0               | 0       | 0          |
| SECURITY             | 7,224   | 0                | 0        | 878     | 0               | 0       | 0          |
| REVENUE              | 628,357 | 0                | 0        | 0       | 0               | 0       | 0          |
| LEGISLATURE          | 598,329 | 0                | 0        | 598,329 | 0               | 0       | 0          |
| JUDICIARY            | 55,495  | 0                | 0        | 0       | 0               | 0       | 0          |
| GOVERNOR             | 49,606  | 0                | 0        | 31,132  | 0               | 0       | 0          |
| LT. GOVERNOR         | 11,207  | 0                | 0        | 11,207  | 0               | 0       | 0          |
| AUDITOR              | 57,991  | 0                | 0        | 4,169   | 0               | 0       | 0          |
| ATTORNEY GENERAL     | 170,204 | 0                | 121,961  | 0       | 0               | 0       | 0          |
| AGRICULTURE          | 126,830 | 41,938           | 0        | 0       | 0               | 0       | 33,467     |
| INSURANCE            | 173,465 | 0                | 0        | 0       | 0               | 0       | 0          |
| ECONOMIC DEVELOPMENT | 157,810 | 0                | 0        | 0       | 0               | 0       | 0          |
| EDUCATION            | 155,244 | 0                | 0        | 0       | 0               | 0       | 0          |
| HIGHER EDUCATION     | 22,104  | 0                | 0        | 0       | 0               | 0       | 0          |
| HEALTH               | 715,540 | 0                | 0        | 0       | 0               | 0       | 633,367    |
| LABOR                | 89,977  | 0                | 0        | 0       | 0               | 0       | 0          |
| MENTAL HEALTH        | 208,903 | 0                | 0        | 0       | 0               | 0       | 0          |
| NATURAL RESOURCES    | 526,910 | 0                | 0        | 8,689   | 0               | 74,842  | 0          |
| PUBLIC SAFETY        | 293,004 | 0                | 0        | 0       | 0               | 0       | 0          |
| SOCIAL SERVICES      | 867,017 | 0                | 53,384   | 0       | 0               | 0       | 0          |
| CORRECTIONS          | 126,627 | 0                | 0        | 0       | 0               | 0       | 0          |
| ALL OTHER            | 76,632  | 0                | 0        | 9,841   | 0               | 0       | 0          |



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

| Receiving Department | Total            | AG FEED/SEED LAB | BROADWAY       | CAPITOL        | D & C WAREHOUSE | DEQ LAB       | HEALTH LAB     |
|----------------------|------------------|------------------|----------------|----------------|-----------------|---------------|----------------|
| Direct Billed        | 0                | 0                | 0              | 0              | 0               | 0             | 0              |
| <b>Total</b>         | <b>6,241,073</b> | <b>41,938</b>    | <b>175,824</b> | <b>813,796</b> | <b>3,544</b>    | <b>74,842</b> | <b>666,834</b> |

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

| Receiving Department | FLETCHER DANIELS | HOWERTON | JEFFERSON | KIRKPATRICK INFO | LEWIS & CLARK | MENTAL HEALTH | MILL CREEK |
|----------------------|------------------|----------|-----------|------------------|---------------|---------------|------------|
| INSURANCE            | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| COMM. OF ADMIN.      | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| INFORMATION          | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| BUDGET AND PLANNING  | 0                | 0        | 4,821     | 0                | 0             | 0             | 0          |
| ACCOUNTING           | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| FACILITIES MANAG.,   | 3,697            | 0        | 3,304     | 0                | 0             | 0             | 0          |
| PERSONNEL            | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| PURCHASING           | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| GENERAL SERVICES     | 0                | 0        | 2,256     | 0                | 0             | 0             | 0          |
| TREASURER            | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| SECRETARY OF STATE   | 2,517            | 0        | 0         | 420,203          | 0             | 0             | 0          |
| SECURITY             | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| REVENUE              | 45,642           | 0        | 0         | 0                | 0             | 0             | 0          |
| LEGISLATURE          | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| JUDICIARY            | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| GOVERNOR             | 5,999            | 0        | 0         | 0                | 0             | 0             | 0          |
| LT. GOVERNOR         | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| AUDITOR              | 2,109            | 0        | 0         | 0                | 0             | 0             | 0          |
| ATTORNEY GENERAL     | 21,818           | 0        | 0         | 0                | 0             | 0             | 0          |
| AGRICULTURE          | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| INSURANCE            | 13,079           | 0        | 0         | 0                | 0             | 0             | 0          |
| ECONOMIC DEVELOPMENT | 10,141           | 0        | 0         | 0                | 0             | 0             | 0          |
| EDUCATION            | 6,088            | 0        | 131,328   | 0                | 0             | 0             | 8,402      |
| HIGHER EDUCATION     | 0                | 0        | 22,104    | 0                | 0             | 0             | 0          |
| HEALTH               | 0                | 0        | 0         | 0                | 0             | 0             | 47,483     |
| LABOR                | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| MENTAL HEALTH        | 0                | 0        | 0         | 0                | 0             | 139,268       | 0          |
| NATURAL RESOURCES    | 0                | 0        | 0         | 0                | 443,379       | 0             | 0          |
| PUBLIC SAFETY        | 6,726            | 0        | 32,161    | 0                | 0             | 0             | 0          |
| SOCIAL SERVICES      | 205,318          | 112,940  | 86,991    | 0                | 0             | 0             | 0          |
| CORRECTIONS          | 0                | 0        | 0         | 0                | 0             | 0             | 95,544     |
| ALL OTHER            | 11,118           | 0        | 0         | 0                | 0             | 0             | 0          |



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

| Receiving Department | FLETCHER DANIELS | HOWERTON       | JEFFERSON      | KIRKPATRICK INFO | LEWIS & CLARK  | MENTAL HEALTH  | MILL CREEK     |
|----------------------|------------------|----------------|----------------|------------------|----------------|----------------|----------------|
| Direct Billed        | 0                | 0              | 0              | 0                | 0              | 0              | 0              |
| <b>Total</b>         | <b>334,252</b>   | <b>112,940</b> | <b>282,965</b> | <b>420,203</b>   | <b>443,379</b> | <b>139,268</b> | <b>151,429</b> |

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

| Receiving Department | MO BLVD | NATIONAL GUARD | PENROSE FAMILY | PROFESSIONAL | SPRINGFIELD | ST JOSEPH | SUPREME COURT |
|----------------------|---------|----------------|----------------|--------------|-------------|-----------|---------------|
| INSURANCE            | 0       | 0              | 0              | 49,750       | 0           | 0         | 0             |
| COMM. OF ADMIN.      | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| INFORMATION          | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| BUDGET AND PLANNING  | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| ACCOUNTING           | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| FACILITIES MANAG.,   | 0       | 0              | 667            | 0            | 7,399       | 5,015     | 0             |
| PERSONNEL            | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| PURCHASING           | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| GENERAL SERVICES     | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| TREASURER            | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| SECRETARY OF STATE   | 0       | 0              | 0              | 0            | 2,229       | 0         | 0             |
| SECURITY             | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| REVENUE              | 0       | 0              | 0              | 0            | 12,414      | 6,862     | 0             |
| LEGISLATURE          | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| JUDICIARY            | 0       | 0              | 0              | 0            | 0           | 0         | 55,495        |
| GOVERNOR             | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| LT. GOVERNOR         | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| AUDITOR              | 0       | 0              | 0              | 0            | 2,781       | 0         | 0             |
| ATTORNEY GENERAL     | 0       | 0              | 0              | 0            | 7,891       | 0         | 18,534        |
| AGRICULTURE          | 51,425  | 0              | 0              | 0            | 0           | 0         | 0             |
| INSURANCE            | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| ECONOMIC DEVELOPMENT | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| EDUCATION            | 0       | 0              | 0              | 0            | 0           | 9,426     | 0             |
| HIGHER EDUCATION     | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| HEALTH               | 0       | 0              | 3,880          | 0            | 22,977      | 7,833     | 0             |
| LABOR                | 0       | 0              | 0              | 0            | 0           | 5,392     | 0             |
| MENTAL HEALTH        | 0       | 0              | 0              | 0            | 1,094       | 14,290    | 0             |
| NATURAL RESOURCES    | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| PUBLIC SAFETY        | 0       | 200,362        | 0              | 0            | 3,096       | 5,429     | 0             |
| SOCIAL SERVICES      | 0       | 0              | 116,248        | 0            | 69,790      | 44,449    | 0             |
| CORRECTIONS          | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| ALL OTHER            | 0       | 0              | 13,846         | 0            | 0           | 0         | 0             |



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

| Receiving Department | MO BLVD       | NATIONAL GUARD | PENROSE FAMILY | PROFESSIONAL  | SPRINGFIELD    | ST JOSEPH     | SUPREME COURT |
|----------------------|---------------|----------------|----------------|---------------|----------------|---------------|---------------|
| Direct Billed        | 0             | 0              | 0              | 0             | 0              | 0             | 0             |
| <b>Total</b>         | <u>51,425</u> | <u>200,362</u> | <u>134,641</u> | <u>49,750</u> | <u>129,671</u> | <u>98,696</u> | <u>74,029</u> |

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

| Receiving Department | TRUMAN  | WAINRIGHT |
|----------------------|---------|-----------|
| INSURANCE            | 0       | 0         |
| COMM. OF ADMIN.      | 0       | 0         |
| INFORMATION          | 166,577 | 0         |
| BUDGET AND PLANNING  | 0       | 0         |
| ACCOUNTING           | 42,844  | 0         |
| FACILITIES MANAG.,   | 79,571  | 4,521     |
| PERSONNEL            | 57,836  | 0         |
| PURCHASING           | 29,206  | 0         |
| GENERAL SERVICES     | 35,298  | 0         |
| TREASURER            | 51,312  | 0         |
| SECRETARY OF STATE   | 0       | 0         |
| SECURITY             | 6,346   | 0         |
| REVENUE              | 563,439 | 0         |
| LEGISLATURE          | 0       | 0         |
| JUDICIARY            | 0       | 0         |
| GOVERNOR             | 0       | 12,475    |
| LT. GOVERNOR         | 0       | 0         |
| AUDITOR              | 40,215  | 8,717     |
| ATTORNEY GENERAL     | 0       | 0         |
| AGRICULTURE          | 0       | 0         |
| INSURANCE            | 154,205 | 6,181     |
| ECONOMIC DEVELOPMENT | 138,125 | 9,544     |
| EDUCATION            | 0       | 0         |
| HIGHER EDUCATION     | 0       | 0         |
| HEALTH               | 0       | 0         |
| LABOR                | 0       | 84,585    |
| MENTAL HEALTH        | 0       | 54,251    |
| NATURAL RESOURCES    | 0       | 0         |
| PUBLIC SAFETY        | 45,230  | 0         |
| SOCIAL SERVICES      | 12,120  | 165,777   |
| CORRECTIONS          | 0       | 31,083    |
| ALL OTHER            | 30,612  | 11,215    |

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

| Receiving Department | TRUMAN           | WAINRIGHT      |
|----------------------|------------------|----------------|
| Direct Billed        | 0                | 0              |
| Total                | <u>1,452,936</u> | <u>388,349</u> |

STATE OF MISSOURI

EQUIPMENT USE

NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation for equipment used for administrative purposes. 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 fiscal years 1985 - 1999 were provided by Accounting staff. Equipment inventory totals for the fiscal years 2000 - 2011 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: | 2,259,424        |                |           | 2,259,424        |
| Total Allocated Additions:            |                  |                | 0         | 0                |
| Total To Be Allocated:                | <u>2,259,424</u> | <u>0</u>       | <u>0</u>  | <u>2,259,424</u> |

**MAXIMUS**

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

|                                   | Total     | General & Admin | EQUIPMENT USE |
|-----------------------------------|-----------|-----------------|---------------|
| <b>Other Expense &amp; Cost</b>   |           |                 |               |
| Equipment Use Charges             | 2,259,424 | 0               | 2,259,424     |
| <b>Departmental Totals</b>        |           |                 |               |
| Total Expenditures                | 2,259,424 | 0               | 2,259,424     |
| <b>Deductions</b>                 |           |                 |               |
| Total Deductions                  | 0         | 0               | 0             |
| <b>Functional Cost</b>            |           |                 |               |
| Functional Cost                   | 2,259,424 | 0               | 2,259,424     |
| <b>Allocation Step 1</b>          |           |                 |               |
| 1st Allocation                    | 2,259,424 | 0               | 2,259,424     |
| <b>Allocation Step 2</b>          |           |                 |               |
| 2nd Allocation                    | 0         | 0               | 0             |
| <b>Total For 02 EQUIPMENT USE</b> |           |                 |               |
| Total Allocated                   | 2,259,424 | 0               | 2,259,424     |



**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.                   | 71,599           | 0.2113                | 4,774            |               | 4,774            |                  | 4,774            |
| INFORMATION TECHNOLOGY            | 22,431,369       | 66.1894               | 1,495,500        |               | 1,495,500        |                  | 1,495,500        |
| BUDGET AND PLANNING               | 76,391           | 0.2254                | 5,093            |               | 5,093            |                  | 5,093            |
| ACCOUNTING                        | 80,040           | 0.2362                | 5,336            |               | 5,336            |                  | 5,336            |
| FACILITIES MANAG., DESIGN & CONST | 3,787,443        | 11.1758               | 252,509          |               | 252,509          |                  | 252,509          |
| PERSONNEL                         | 65,448           | 0.1931                | 4,363            |               | 4,363            |                  | 4,363            |
| PURCHASING                        | 1,434,174        | 4.2319                | 95,616           |               | 95,616           |                  | 95,616           |
| GENERAL SERVICES                  | 5,943,201        | 17.5369               | 396,233          |               | 396,233          |                  | 396,233          |
| SubTotal                          | 33,889,665       | 100.0000              | 2,259,424        |               | 2,259,424        |                  | 2,259,424        |
| Total                             | 33,889,665       | 100.0000              | 2,259,424        |               | 2,259,424        |                  | 2,259,424        |

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions

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

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT USE**

| Receiving Department | Total            | EQUIPMENT USE    |
|----------------------|------------------|------------------|
| COMM. OF ADMIN.      | 4,774            | 4,774            |
| INFORMATION          | 1,495,500        | 1,495,500        |
| BUDGET AND PLANNING  | 5,093            | 5,093            |
| ACCOUNTING           | 5,336            | 5,336            |
| FACILITIES MANAG.,   | 252,509          | 252,509          |
| PERSONNEL            | 4,363            | 4,363            |
| PURCHASING           | 95,616           | 95,616           |
| GENERAL SERVICES     | 396,233          | 396,233          |
| Direct Billed        | 0                | 0                |
| <b>Total</b>         | <b>2,259,424</b> | <b>2,259,424</b> |



**SCHEDULE 3  
FISCAL 2011**

**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 3.2 and 3.3.

**MAXIMUS**

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

|                                       | 1st Allocation    | 2nd Allocation | Sub-Total | Total             |
|---------------------------------------|-------------------|----------------|-----------|-------------------|
| Expenditures Per Financial Statement: | 27,704,822        |                |           | 27,704,822        |
| Total Allocated Additions:            |                   |                | 0         | 0                 |
| <b>Total To Be Allocated:</b>         | <b>27,704,822</b> | <b>0</b>       |           | <b>27,704,822</b> |

**MAXIMUS**

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

|                                      | Total          | General & Admin | ALLOCATIONS AT CSA |
|--------------------------------------|----------------|-----------------|--------------------|
| <b>Other Expense &amp; Cost</b>      |                |                 |                    |
| Retirement/Group Insurance           | 667,194,751    | 0               | 667,194,751        |
| Non-Central Service Costs            | ( 611,921,692) | 0               | ( 611,921,692)     |
| Section II Costs                     | ( 27,554,568)  | 0               | ( 27,554,568)      |
| Stimulus                             | ( 13,669)      | 0               | ( 13,669)          |
| <b>Departmental Totals</b>           |                |                 |                    |
| Total Expenditures                   | 27,704,822     | 0               | 27,704,822         |
| <b>Deductions</b>                    |                |                 |                    |
| Total Deductions                     | 0              | 0               | 0                  |
| Functional Cost                      | 27,704,822     | 0               | 27,704,822         |
| <b>Allocation Step 1</b>             |                |                 |                    |
| 1st Allocation                       | 27,704,822     | 0               | 27,704,822         |
| <b>Allocation Step 2</b>             |                |                 |                    |
| 2nd Allocation                       | 0              | 0               | 0                  |
| <b>Total For 07 RETIREMENT/GROUP</b> |                |                 |                    |
| Total Allocated                      | 27,704,822     | 0               | 27,704,822         |



**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.      | 394,378          | 1.4235                | 394,378          |               | 394,378          |                  | 394,378          |
| BUDGET AND PLANNING  | 587,886          | 2.1220                | 587,886          |               | 587,886          |                  | 587,886          |
| ACCOUNTING           | 739,297          | 2.6685                | 739,297          |               | 739,297          |                  | 739,297          |
| PERSONNEL            | 786,568          | 2.8391                | 786,568          |               | 786,568          |                  | 786,568          |
| PURCHASING           | 806,049          | 2.9094                | 806,049          |               | 806,049          |                  | 806,049          |
| GENERAL SERVICES     | 331,861          | 1.1978                | 331,861          |               | 331,861          |                  | 331,861          |
| TREASURER            | 750,034          | 2.7072                | 750,034          |               | 750,034          |                  | 750,034          |
| SECRETARY OF STATE   | 3,692,145        | 13.3267               | 3,692,145        |               | 3,692,145        |                  | 3,692,145        |
| SECURITY             | 443,496          | 1.6008                | 443,496          |               | 443,496          |                  | 443,496          |
| REVENUE              | 19,173,108       | 69.2050               | 19,173,108       |               | 19,173,108       |                  | 19,173,108       |
| SubTotal             | 27,704,822       | 100.0000              | 27,704,822       |               | 27,704,822       |                  | 27,704,822       |
| Total                | 27,704,822       | 100.0000              | 27,704,822       |               | 27,704,822       |                  | 27,704,822       |

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2011

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

| Receiving Department | Total ALLOCATIONS AT CSA |                   |
|----------------------|--------------------------|-------------------|
| COMM. OF ADMIN.      | 394,378                  | 394,378           |
| BUDGET AND PLANNING  | 587,886                  | 587,886           |
| ACCOUNTING           | 739,297                  | 739,297           |
| PERSONNEL            | 786,568                  | 786,568           |
| PURCHASING           | 806,049                  | 806,049           |
| GENERAL SERVICES     | 331,861                  | 331,861           |
| TREASURER            | 750,034                  | 750,034           |
| SECRETARY OF STATE   | 3,692,145                | 3,692,145         |
| SECURITY             | 443,496                  | 443,496           |
| REVENUE              | 19,173,108               | 19,173,108        |
| Direct Billed        | 0                        | 0                 |
| <b>Total</b>         | <b>27,704,822</b>        | <b>27,704,822</b> |



**SCHEDULE 4  
FISCAL 2011**

**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 4.2 and 4.3.

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

|                                       | 1st Allocation   | 2nd Allocation | Sub-Total | Total            |
|---------------------------------------|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 4,833,287        |                |           | 4,833,287        |
| Total Allocated Additions:            |                  |                | 0         | 0                |
| <b>Total To Be Allocated:</b>         | <u>4,833,287</u> | <u>0</u>       |           | <u>4,833,287</u> |

**MAXIMUS**

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

|                                 | Total          | General & Admin | ALLOCATIONS AT CSA |
|---------------------------------|----------------|-----------------|--------------------|
| <b>Other Expense &amp; Cost</b> |                |                 |                    |
| OASDHI Payments                 | 145,568,421    | 0               | 145,568,421        |
| Non-Central Service Costs       | ( 135,375,758) | 0               | ( 135,375,758)     |
| Section II Costs                | ( 5,356,742)   | 0               | ( 5,356,742)       |
| Stimulus                        | ( 2,634)       | 0               | ( 2,634)           |
| <b>Departmental Totals</b>      |                |                 |                    |
| Total Expenditures              | 4,833,287      | 0               | 4,833,287          |
| <b>Deductions</b>               |                |                 |                    |
| Total Deductions                | 0              | 0               | 0                  |
| Functional Cost                 | 4,833,287      | 0               | 4,833,287          |
| <b>Allocation Step 1</b>        |                |                 |                    |
| 1st Allocation                  | 4,833,287      | 0               | 4,833,287          |
| <b>Allocation Step 2</b>        |                |                 |                    |
| 2nd Allocation                  | 0              | 0               | 0                  |
| <b>Total For 08 OASDHI</b>      |                |                 |                    |
| Total Allocated                 | 4,833,287      | 0               | 4,833,287          |



**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.      | 90,812           | 1.8789                | 90,812           |               | 90,812           |                  | 90,812           |
| BUDGET AND PLANNING  | 129,071          | 2.6705                | 129,071          |               | 129,071          |                  | 129,071          |
| ACCOUNTING           | 132,869          | 2.7490                | 132,869          |               | 132,869          |                  | 132,869          |
| PERSONNEL            | 149,033          | 3.0835                | 149,033          |               | 149,033          |                  | 149,033          |
| PURCHASING           | 153,300          | 3.1718                | 153,300          |               | 153,300          |                  | 153,300          |
| GENERAL SERVICES     | 43,837           | 0.9070                | 43,837           |               | 43,837           |                  | 43,837           |
| TREASURER            | 145,473          | 3.0098                | 145,473          |               | 145,473          |                  | 145,473          |
| SECRETARY OF STATE   | 656,486          | 13.5826               | 656,486          |               | 656,486          |                  | 656,486          |
| SECURITY             | 83,883           | 1.7355                | 83,883           |               | 83,883           |                  | 83,883           |
| REVENUE              | 3,248,523        | 67.2114               | 3,248,523        |               | 3,248,523        |                  | 3,248,523        |
| <b>SubTotal</b>      | <b>4,833,287</b> | <b>100.0000</b>       | <b>4,833,287</b> |               | <b>4,833,287</b> |                  | <b>4,833,287</b> |
| <b>Total</b>         | <b>4,833,287</b> | <b>100.0000</b>       | <b>4,833,287</b> |               | <b>4,833,287</b> |                  | <b>4,833,287</b> |

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2011

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

| Receiving Department | Total ALLOCATIONS AT CSA |                  |
|----------------------|--------------------------|------------------|
| COMM. OF ADMIN.      | 90,812                   | 90,812           |
| BUDGET AND PLANNING  | 129,071                  | 129,071          |
| ACCOUNTING           | 132,869                  | 132,869          |
| PERSONNEL            | 149,033                  | 149,033          |
| PURCHASING           | 153,300                  | 153,300          |
| GENERAL SERVICES     | 43,837                   | 43,837           |
| TREASURER            | 145,473                  | 145,473          |
| SECRETARY OF STATE   | 656,486                  | 656,486          |
| SECURITY             | 83,883                   | 83,883           |
| REVENUE              | 3,248,523                | 3,248,523        |
| Direct Billed        | 0                        | 0                |
| <b>Total</b>         | <b>4,833,287</b>         | <b>4,833,287</b> |

**SCHEDULE 5  
FISCAL 2011**

**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 2011 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: | 7,890,982        |                |           | 7,890,982        |
| Total Allocated Additions:            |                  |                | 0         | 0                |
| Total To Be Allocated:                | <u>7,890,982</u> | <u>0</u>       | <u>0</u>  | <u>7,890,982</u> |

**MAXIMUS**

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

|                                     | Total          | General & Admin | ALLOCATIONS AT CSA |
|-------------------------------------|----------------|-----------------|--------------------|
| <b>Other Expense &amp; Cost</b>     |                |                 |                    |
| Total Expenditures                  | 142,223,927    | 0               | 142,223,927        |
| Non-Central Service Costs           | ( 132,714,046) | 0               | ( 132,714,046)     |
| Section II Costs                    | ( 1,579,928)   | 0               | ( 1,579,928)       |
| Capital Outlay                      | ( 38,971)      | 0               | ( 38,971)          |
| <b>Departmental Totals</b>          |                |                 |                    |
| Total Expenditures                  | 7,890,982      | 0               | 7,890,982          |
| <b>Deductions</b>                   |                |                 |                    |
| Total Deductions                    | 0              | 0               | 0                  |
| <b>Functional Cost</b>              |                |                 |                    |
| Functional Cost                     | 7,890,982      | 0               | 7,890,982          |
| <b>Allocation Step 1</b>            |                |                 |                    |
| 1st Allocation                      | 7,890,982      | 0               | 7,890,982          |
| <b>Allocation Step 2</b>            |                |                 |                    |
| 2nd Allocation                      | 0              | 0               | 0                  |
| <b>Total For 09 BUILDING RENTAL</b> |                |                 |                    |
| Total Allocated                     | 7,890,982      | 0               | 7,890,982          |



**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 |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COMM. OF ADMIN.                   | 43,709           | 0.5539                | 43,709           |               | 43,709           |                  | 43,709           |
| INFORMATION TECHNOLOGY            | 758,778          | 9.6158                | 758,778          |               | 758,778          |                  | 758,778          |
| BUDGET AND PLANNING               | 71,530           | 0.9065                | 71,530           |               | 71,530           |                  | 71,530           |
| ACCOUNTING                        | 167,032          | 2.1167                | 167,032          |               | 167,032          |                  | 167,032          |
| FACILITIES MANAG., DESIGN & CONST | 690,871          | 8.7552                | 690,871          |               | 690,871          |                  | 690,871          |
| PERSONNEL                         | 225,487          | 2.8575                | 225,487          |               | 225,487          |                  | 225,487          |
| PURCHASING                        | 142,319          | 1.8036                | 142,319          |               | 142,319          |                  | 142,319          |
| GENERAL SERVICES                  | 285,819          | 3.6221                | 285,819          |               | 285,819          |                  | 285,819          |
| TREASURER                         | 207,329          | 2.6274                | 207,329          |               | 207,329          |                  | 207,329          |
| SECRETARY OF STATE                | 1,735,526        | 21.9938               | 1,735,526        |               | 1,735,526        |                  | 1,735,526        |
| REVENUE                           | 3,406,474        | 43.1692               | 3,406,474        |               | 3,406,474        |                  | 3,406,474        |
| ALL OTHER                         | 156,108          | 1.9783                | 156,108          |               | 156,108          |                  | 156,108          |
| <b>SubTotal</b>                   | <b>7,890,982</b> | <b>100.0000</b>       | <b>7,890,982</b> |               | <b>7,890,982</b> |                  | <b>7,890,982</b> |
| <b>Total</b>                      | <b>7,890,982</b> | <b>100.0000</b>       | <b>7,890,982</b> |               | <b>7,890,982</b> |                  | <b>7,890,982</b> |

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records

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

| Receiving Department | Total ALLOCATIONS AT CSA |                  |
|----------------------|--------------------------|------------------|
| COMM. OF ADMIN.      | 43,709                   | 43,709           |
| INFORMATION          | 758,778                  | 758,778          |
| BUDGET AND PLANNING  | 71,530                   | 71,530           |
| ACCOUNTING           | 167,032                  | 167,032          |
| FACILITIES MANAG.,   | 690,871                  | 690,871          |
| PERSONNEL            | 225,487                  | 225,487          |
| PURCHASING           | 142,319                  | 142,319          |
| GENERAL SERVICES     | 285,819                  | 285,819          |
| TREASURER            | 207,329                  | 207,329          |
| SECRETARY OF STATE   | 1,735,526                | 1,735,526        |
| REVENUE              | 3,406,474                | 3,406,474        |
| ALL OTHER            | 156,108                  | 156,108          |
| Direct Billed        | 0                        | 0                |
| <b>Total</b>         | <b>7,890,982</b>         | <b>7,890,982</b> |



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: | 30,189,513        |                |           | 30,189,513        |
| Total Allocated Additions:            |                   |                | 0         | 0                 |
| <b>Total To Be Allocated:</b>         | <u>30,189,513</u> | <u>0</u>       | <u>0</u>  | <u>30,189,513</u> |

**MAXIMUS**

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

|   | Total      | General & Admin | ALLOCATIONS AT CSA |
|---|------------|-----------------|--------------------|
| <b>Other Expense &amp; Cost</b>           |            |                 |                    |
| Worker's Compensation Payments            | 30,189,513 | 0               | 30,189,513         |
| <b>Departmental Totals</b>                |            |                 |                    |
| Total Expenditures                        | 30,189,513 | 0               | 30,189,513         |
| <b>Deductions</b>                         |            |                 |                    |
| Total Deductions                          | 0          | 0               | 0                  |
| Functional Cost                           | 30,189,513 | 0               | 30,189,513         |
| <b>Allocation Step 1</b>                  |            |                 |                    |
| 1st Allocation                            | 30,189,513 | 0               | 30,189,513         |
| <b>Allocation Step 2</b>                  |            |                 |                    |
| 2nd Allocation                            | 0          | 0               | 0                  |
| <b>Total For 10 WORKER'S COMPENSATION</b> |            |                 |                    |
| Total Allocated                           | 30,189,513 | 0               | 30,189,513         |



**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            | 141,926          | 0.4850                | 146,432          |               | 146,432          |                  | 146,432          |
| FACILITIES MANAG., DESIGN & CONST | 698,491          | 2.3871                | 720,668          |               | 720,668          |                  | 720,668          |
| PURCHASING                        | 2,633            | 0.0090                | 2,716            |               | 2,716            |                  | 2,716            |
| GENERAL SERVICES                  | 90,498           | 0.3093                | 93,371           |               | 93,371           |                  | 93,371           |
| SECRETARY OF STATE                | 30,388           | 0.1039                | 31,353           |               | 31,353           |                  | 31,353           |
| REVENUE                           | 78,493           | 0.2683                | 80,985           |               | 80,985           |                  | 80,985           |
| LEGISLATURE                       | 47,052           | 0.1608                | 48,546           |               | 48,546           |                  | 48,546           |
| JUDICIARY                         | 724,970          | 2.4776                | 747,987          |               | 747,987          |                  | 747,987          |
| GOVERNOR                          | 78,674           | 0.2689                | 81,172           |               | 81,172           |                  | 81,172           |
| AUDITOR                           | 3,386            | 0.0116                | 3,494            |               | 3,494            |                  | 3,494            |
| ATTORNEY GENERAL                  | 41,906           | 0.1432                | 43,237           |               | 43,237           |                  | 43,237           |
| AGRICULTURE                       | 144,778          | 0.4948                | 149,375          |               | 149,375          |                  | 149,375          |
| INSURANCE                         | 12,653           | 0.0432                | 13,055           |               | 13,055           |                  | 13,055           |
| ECONOMIC DEVELOPMENT              | 68,305           | 0.2334                | 70,474           |               | 70,474           |                  | 70,474           |
| EDUCATION                         | 748,946          | 2.5596                | 772,725          |               | 772,725          |                  | 772,725          |
| HIGHER EDUCATION                  | 1,574            | 0.0054                | 1,624            |               | 1,624            |                  | 1,624            |
| HEALTH                            | 105,882          | 0.3619                | 109,244          |               | 109,244          |                  | 109,244          |
| LABOR                             | 362,142          | 1.2376                | 373,640          |               | 373,640          |                  | 373,640          |
| MENTAL HEALTH                     | 9,085,537        | 31.0506               | 9,373,998        |               | 9,373,998        |                  | 9,373,998        |
| NATURAL RESOURCES                 | 589,871          | 2.0159                | 608,599          |               | 608,599          |                  | 608,599          |
| PUBLIC SAFETY                     | 1,780,935        | 6.0865                | 1,837,479        |               | 1,837,479        |                  | 1,837,479        |
| SOCIAL SERVICES                   | 2,071,997        | 7.0812                | 2,137,782        |               | 2,137,782        |                  | 2,137,782        |
| CORRECTIONS                       | 9,070,358        | 30.9986               | 9,358,339        |               | 9,358,339        |                  | 9,358,339        |
| ALL OTHER                         | 3,279,107        | 11.2066               | 3,383,218        |               | 3,383,218        |                  | 3,383,218        |
| SubTotal                          | 29,260,502       | 100.0000              | 30,189,513       |               | 30,189,513       |                  | 30,189,513       |
| Total                             | 29,260,502       | 100.0000              | 30,189,513       |               | 30,189,513       |                  | 30,189,513       |

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

Allocation Basis: Worker's Compensation Payments for FY 2011

Allocation Source: FY 2011 CAFR Work Papers

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

| Receiving Department | Total ALLOCATIONS AT CSA |                   |
|----------------------|--------------------------|-------------------|
| INFORMATION          | 146,432                  | 146,432           |
| FACILITIES MANAG.,   | 720,668                  | 720,668           |
| PURCHASING           | 2,716                    | 2,716             |
| GENERAL SERVICES     | 93,371                   | 93,371            |
| SECRETARY OF STATE   | 31,353                   | 31,353            |
| REVENUE              | 80,985                   | 80,985            |
| LEGISLATURE          | 48,546                   | 48,546            |
| JUDICIARY            | 747,987                  | 747,987           |
| GOVERNOR             | 81,172                   | 81,172            |
| AUDITOR              | 3,494                    | 3,494             |
| ATTORNEY GENERAL     | 43,237                   | 43,237            |
| AGRICULTURE          | 149,375                  | 149,375           |
| INSURANCE            | 13,055                   | 13,055            |
| ECONOMIC DEVELOPMENT | 70,474                   | 70,474            |
| EDUCATION            | 772,725                  | 772,725           |
| HIGHER EDUCATION     | 1,624                    | 1,624             |
| HEALTH               | 109,244                  | 109,244           |
| LABOR                | 373,640                  | 373,640           |
| MENTAL HEALTH        | 9,373,998                | 9,373,998         |
| NATURAL RESOURCES    | 608,599                  | 608,599           |
| PUBLIC SAFETY        | 1,837,479                | 1,837,479         |
| SOCIAL SERVICES      | 2,137,782                | 2,137,782         |
| CORRECTIONS          | 9,358,339                | 9,358,339         |
| ALL OTHER            | 3,383,218                | 3,383,218         |
| Direct Billed        | 0                        | 0                 |
| <b>Total</b>         | <b>30,189,513</b>        | <b>30,189,513</b> |



**SCHEDULE 7  
FISCAL 2011**

**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 2011. 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: | 166,523        |                |           | 166,523        |
| Total Allocated Additions:            |                |                | 0         | 0              |
| <b>Total To Be Allocated:</b>         | <b>166,523</b> | <b>0</b>       |           | <b>166,523</b> |

**MAXIMUS**

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

|                                    | Total        | General & Admin | ALLOCATIONS AT CSA |
|------------------------------------|--------------|-----------------|--------------------|
| <b>Other Expense &amp; Cost</b>    |              |                 |                    |
| Unemployment Compensation Benefits | 5,500,352    | 0               | 5,500,352          |
| Non-Central Service Costs          | ( 5,284,988) | 0               | ( 5,284,988)       |
| Section II Costs                   | ( 48,841)    | 0               | ( 48,841)          |
| <b>Departmental Totals</b>         |              |                 |                    |
| Total Expenditures                 | 166,523      | 0               | 166,523            |
| <b>Deductions</b>                  |              |                 |                    |
| Total Deductions                   | 0            | 0               | 0                  |
| Functional Cost                    | 166,523      | 0               | 166,523            |
| <b>Allocation Step 1</b>           |              |                 |                    |
| 1st Allocation                     | 166,523      | 0               | 166,523            |
| <b>Allocation Step 2</b>           |              |                 |                    |
| 2nd Allocation                     | 0            | 0               | 0                  |
| <b>Total For 11 UNEMPLOYMENT</b>   |              |                 |                    |
| Total Allocated                    | 166,523      | 0               | 166,523            |



**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 |
|------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COMM. OF ADMIN.        | 6,400            | 3.8433                | 6,400            |               | 6,400            |                  | 6,400            |
| INFORMATION TECHNOLOGY | 41,929           | 25.1791               | 41,929           |               | 41,929           |                  | 41,929           |
| PERSONNEL              | 957              | 0.5747                | 957              |               | 957              |                  | 957              |
| PURCHASING             | 2,124            | 1.2755                | 2,124            |               | 2,124            |                  | 2,124            |
| TREASURER              | 14,581           | 8.7561                | 14,581           |               | 14,581           |                  | 14,581           |
| SECRETARY OF STATE     | 8,146            | 4.8918                | 8,146            |               | 8,146            |                  | 8,146            |
| SECURITY               | 8,657            | 5.1987                | 8,657            |               | 8,657            |                  | 8,657            |
| REVENUE                | 75,409           | 45.2845               | 75,409           |               | 75,409           |                  | 75,409           |
| ALL OTHER              | 8,320            | 4.9963                | 8,320            |               | 8,320            |                  | 8,320            |
| SubTotal               | 166,523          | 100.0000              | 166,523          |               | 166,523          |                  | 166,523          |
| Total                  | 166,523          | 100.0000              | 166,523          |               | 166,523          |                  | 166,523          |

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2011 CAFR Work Papers

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

| Receiving Department | Total ALLOCATIONS AT CSA |                |
|----------------------|--------------------------|----------------|
| COMM. OF ADMIN.      | 6,400                    | 6,400          |
| INFORMATION          | 41,929                   | 41,929         |
| PERSONNEL            | 957                      | 957            |
| PURCHASING           | 2,124                    | 2,124          |
| TREASURER            | 14,581                   | 14,581         |
| SECRETARY OF STATE   | 8,146                    | 8,146          |
| SECURITY             | 8,657                    | 8,657          |
| REVENUE              | 75,409                   | 75,409         |
| ALL OTHER            | 8,320                    | 8,320          |
| Direct Billed        | 0                        | 0              |
| <b>Total</b>         | <b>166,523</b>           | <b>166,523</b> |



STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway 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 2011.

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: | 123,645               |                 |               | 123,645               |
| BUILDING USE                          | 49,750                |                 | 49,750        |                       |
| Total Allocated Additions:            | <u>49,750</u>         |                 | <u>49,750</u> | 49,750                |
| Total To Be Allocated:                | <u><u>173,395</u></u> | <u><u>0</u></u> |               | <u><u>173,395</u></u> |

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

|                                 | Total   | General & Admin | AUTO CLAIM | AIRCRAFT LIABILITY | SURETY BONDS |
|---------------------------------|---------|-----------------|------------|--------------------|--------------|
| <b>Other Expense &amp; Cost</b> |         |                 |            |                    |              |
| Claims Administration Fees      | 8,572   | 0               | 8,572      | 0                  | 0            |
| Insurance/Bond Premium          | 115,073 | 0               | 0          | 67,675             | 43,830       |
| <b>Departmental Totals</b>      |         |                 |            |                    |              |
| Total Expenditures              | 123,645 | 0               | 8,572      | 67,675             | 43,830       |
| <b>Deductions</b>               |         |                 |            |                    |              |
| Total Deductions                | 0       | 0               | 0          | 0                  | 0            |
| <b>Functional Cost</b>          |         |                 |            |                    |              |
| Functional Cost                 | 123,645 | 0               | 8,572      | 67,675             | 43,830       |
| <b>Allocation Step 1</b>        |         |                 |            |                    |              |
| Inbound- All Others             | 49,750  | 49,750          | 0          | 0                  | 0            |
| Reallocate Admin Costs          |         | ( 49,750)       | 3,449      | 27,229             | 17,636       |
| 1st Allocation                  | 173,395 | 0               | 12,021     | 94,904             | 61,466       |
| <b>Allocation Step 2</b>        |         |                 |            |                    |              |
| 2nd Allocation                  | 0       | 0               | 0          | 0                  | 0            |
| <b>Total For 12 INSURANCE</b>   |         |                 |            |                    |              |
| Total Allocated                 | 173,395 | 0               | 12,021     | 94,904             | 61,466       |

**MAXIMUS**

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

SPECIFIC BONDS

| Other Expense & Cost          |       |
|-------------------------------|-------|
| Claims Administration Fees    | 0     |
| Insurance/Bond Premium        | 3,568 |
| <b>Departmental Totals</b>    |       |
| Total Expenditures            | 3,568 |
| <b>Deductions</b>             |       |
| Total Deductions              | 0     |
| Functional Cost               | 3,568 |
| <b>Allocation Step 1</b>      |       |
| Inbound- All Others           | 0     |
| Reallocate Admin Costs        | 1,436 |
| 1st Allocation                | 5,004 |
| <b>Allocation Step 2</b>      |       |
| 2nd Allocation                | 0     |
| <b>Total For 12 INSURANCE</b> |       |
| Total Allocated               | 5,004 |



**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 |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 8,751            | 1.2045                | 145              |               | 145              |                  | 145              |
| PURCHASING                        | 7,830            | 1.0777                | 130              |               | 130              |                  | 130              |
| GENERAL SERVICES                  | 1,555            | 0.2140                | 26               |               | 26               |                  | 26               |
| REVENUE                           | 3,903            | 0.5372                | 65               |               | 65               |                  | 65               |
| JUDICIARY                         | 792              | 0.1090                | 13               |               | 13               |                  | 13               |
| ATTORNEY GENERAL                  | 376              | 0.0518                | 6                |               | 6                |                  | 6                |
| AGRICULTURE                       | 25,663           | 3.5323                | 425              |               | 425              |                  | 425              |
| INSURANCE                         | 737              | 0.1014                | 12               |               | 12               |                  | 12               |
| ECONOMIC DEVELOPMENT              | 5,386            | 0.7413                | 89               |               | 89               |                  | 89               |
| EDUCATION                         | 5,330            | 0.7336                | 88               |               | 88               |                  | 88               |
| HIGHER EDUCATION                  | 93,400           | 12.8556               | 1,545            |               | 1,545            |                  | 1,545            |
| HEALTH                            | 11,351           | 1.5624                | 188              |               | 188              |                  | 188              |
| MENTAL HEALTH                     | 36,528           | 5.0277                | 604              |               | 604              |                  | 604              |
| NATURAL RESOURCES                 | 11,534           | 1.5875                | 191              |               | 191              |                  | 191              |
| PUBLIC SAFETY                     | 14,608           | 2.0107                | 242              |               | 242              |                  | 242              |
| SOCIAL SERVICES                   | 474,643          | 65.3301               | 7,853            |               | 7,853            |                  | 7,853            |
| CORRECTIONS                       | 24,144           | 3.3232                | 399              |               | 399              |                  | 399              |
| <b>SubTotal</b>                   | <b>726,531</b>   | <b>100.0000</b>       | <b>12,021</b>    |               | <b>12,021</b>    |                  | <b>12,021</b>    |
| <b>Total</b>                      | <b>726,531</b>   | <b>100.0000</b>       | <b>12,021</b>    |               | <b>12,021</b>    |                  | <b>12,021</b>    |

Allocation Basis: Vehicle Claims by Departments for FY 2011

Allocation Source: FY 2011 CAFR work papers

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

Activity - AIRCRAFT LIABILITY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| GENERAL SERVICES     | 24,816           | 36.6694               | 34,801           |               | 34,801           |                  | 34,801           |
| PUBLIC SAFETY        | 40,489           | 59.8286               | 56,779           |               | 56,779           |                  | 56,779           |
| ALL OTHER            | 2,370            | 3.5020                | 3,324            |               | 3,324            |                  | 3,324            |
| <b>SubTotal</b>      | <b>67,675</b>    | <b>100.0000</b>       | <b>94,904</b>    |               | <b>94,904</b>    |                  | <b>94,904</b>    |
| <b>Total</b>         | <b>67,675</b>    | <b>100.0000</b>       | <b>94,904</b>    |               | <b>94,904</b>    |                  | <b>94,904</b>    |

Allocation Basis: Actual Aircraft Liability Premiums, FY 2011

Allocation Source: FY 2011 CAFR work papers

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

Activity - SURETY BONDS

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COMM. OF ADMIN.                   | 23               | 0.0344                | 21               |               | 21               |                  | 21               |
| INFORMATION TECHNOLOGY            | 1,070            | 1.6009                | 984              |               | 984              |                  | 984              |
| BUDGET AND PLANNING               | 31               | 0.0464                | 29               |               | 29               |                  | 29               |
| ACCOUNTING                        | 50               | 0.0748                | 46               |               | 46               |                  | 46               |
| FACILITIES MANAG., DESIGN & CONST | 682              | 1.0204                | 627              |               | 627              |                  | 627              |
| PERSONNEL                         | 68               | 0.1017                | 63               |               | 63               |                  | 63               |
| PURCHASING                        | 54               | 0.0808                | 50               |               | 50               |                  | 50               |
| GENERAL SERVICES                  | 97               | 0.1451                | 89               |               | 89               |                  | 89               |
| TREASURER                         | 50               | 0.0748                | 46               |               | 46               |                  | 46               |
| SECRETARY OF STATE                | 253              | 0.3785                | 233              |               | 233              |                  | 233              |
| SECURITY                          | 32               | 0.0479                | 29               |               | 29               |                  | 29               |
| REVENUE                           | 1,383            | 2.0692                | 1,272            |               | 1,272            |                  | 1,272            |
| LEGISLATURE                       | 703              | 1.0518                | 646              |               | 646              |                  | 646              |
| JUDICIARY                         | 3,971            | 5.9411                | 3,652            |               | 3,652            |                  | 3,652            |
| GOVERNOR                          | 32               | 0.0479                | 29               |               | 29               |                  | 29               |
| LT. GOVERNOR                      | 6                | 0.0090                | 6                |               | 6                |                  | 6                |
| AUDITOR                           | 116              | 0.1736                | 107              |               | 107              |                  | 107              |
| ATTORNEY GENERAL                  | 371              | 0.5551                | 341              |               | 341              |                  | 341              |
| AGRICULTURE                       | 535              | 0.8004                | 492              |               | 492              |                  | 492              |
| INSURANCE                         | 744              | 1.1131                | 684              |               | 684              |                  | 684              |
| CONSERVATION                      | 1,894            | 2.8337                | 1,742            |               | 1,742            |                  | 1,742            |
| ECONOMIC DEVELOPMENT              | 947              | 1.4168                | 871              |               | 871              |                  | 871              |
| EDUCATION                         | 2,635            | 3.9423                | 2,423            |               | 2,423            |                  | 2,423            |
| HIGHER EDUCATION                  | 65               | 0.0972                | 60               |               | 60               |                  | 60               |
| HEALTH                            | 1,706            | 2.5524                | 1,569            |               | 1,569            |                  | 1,569            |
| HIGHWAYS                          | 6,398            | 9.5723                | 5,884            |               | 5,884            |                  | 5,884            |
| LABOR                             | 987              | 1.4767                | 908              |               | 908              |                  | 908              |
| MENTAL HEALTH                     | 8,255            | 12.3506               | 7,591            |               | 7,591            |                  | 7,591            |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NATURAL RESOURCES    | 1,934            | 2.8935                | 1,779            |               | 1,779            |                  | 1,779            |
| PUBLIC SAFETY        | 5,248            | 7.8517                | 4,826            |               | 4,826            |                  | 4,826            |
| SOCIAL SERVICES      | 7,561            | 11.3123               | 6,953            |               | 6,953            |                  | 6,953            |
| CORRECTIONS          | 10,989           | 16.4408               | 10,104           |               | 10,104           |                  | 10,104           |
| ALL OTHER            | 7,949            | 11.8928               | 7,310            |               | 7,310            |                  | 7,310            |
| SubTotal             | 66,839           | 100.0000              | 61,466           |               | 61,466           |                  | 61,466           |
| Total                | 66,839           | 100.0000              | 61,466           |               | 61,466           |                  | 61,466           |

Allocation Basis: Total Number of Employees, FY 2011

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

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

Activity - SPECIFIC BONDS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| INSURANCE            | 299              | 8.3800                | 419              |               | 419              |                  | 419              |
| PUBLIC SAFETY        | 2,101            | 58.8846               | 2,947            |               | 2,947            |                  | 2,947            |
| ALL OTHER            | 1,168            | 32.7354               | 1,638            |               | 1,638            |                  | 1,638            |
| SubTotal             | 3,568            | 100.0000              | 5,004            |               | 5,004            |                  | 5,004            |
| Total                | 3,568            | 100.0000              | 5,004            |               | 5,004            |                  | 5,004            |

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2011 CAFR Work Papers

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

| Receiving Department | Total  | AUTO CLAIM | AIRCRAFT LIABILITY | SURETY BONDS | SPECIFIC BONDS |
|----------------------|--------|------------|--------------------|--------------|----------------|
| COMM. OF ADMIN.      | 21     | 0          | 0                  | 21           | 0              |
| INFORMATION          | 984    | 0          | 0                  | 984          | 0              |
| BUDGET AND PLANNING  | 29     | 0          | 0                  | 29           | 0              |
| ACCOUNTING           | 46     | 0          | 0                  | 46           | 0              |
| FACILITIES MANAG.,   | 772    | 145        | 0                  | 627          | 0              |
| PERSONNEL            | 63     | 0          | 0                  | 63           | 0              |
| PURCHASING           | 180    | 130        | 0                  | 50           | 0              |
| GENERAL SERVICES     | 34,916 | 26         | 34,801             | 89           | 0              |
| TREASURER            | 46     | 0          | 0                  | 46           | 0              |
| SECRETARY OF STATE   | 233    | 0          | 0                  | 233          | 0              |
| SECURITY             | 29     | 0          | 0                  | 29           | 0              |
| REVENUE              | 1,337  | 65         | 0                  | 1,272        | 0              |
| LEGISLATURE          | 646    | 0          | 0                  | 646          | 0              |
| JUDICIARY            | 3,665  | 13         | 0                  | 3,652        | 0              |
| GOVERNOR             | 29     | 0          | 0                  | 29           | 0              |
| LT. GOVERNOR         | 6      | 0          | 0                  | 6            | 0              |
| AUDITOR              | 107    | 0          | 0                  | 107          | 0              |
| ATTORNEY GENERAL     | 347    | 6          | 0                  | 341          | 0              |
| AGRICULTURE          | 917    | 425        | 0                  | 492          | 0              |
| INSURANCE            | 1,115  | 12         | 0                  | 684          | 419            |
| CONSERVATION         | 1,742  | 0          | 0                  | 1,742        | 0              |
| ECONOMIC DEVELOPMENT | 960    | 89         | 0                  | 871          | 0              |
| EDUCATION            | 2,511  | 88         | 0                  | 2,423        | 0              |
| HIGHER EDUCATION     | 1,605  | 1,545      | 0                  | 60           | 0              |
| HEALTH               | 1,757  | 188        | 0                  | 1,569        | 0              |
| HIGHWAYS             | 5,884  | 0          | 0                  | 5,884        | 0              |
| LABOR                | 908    | 0          | 0                  | 908          | 0              |
| MENTAL HEALTH        | 8,195  | 604        | 0                  | 7,591        | 0              |
| NATURAL RESOURCES    | 1,970  | 191        | 0                  | 1,779        | 0              |
| PUBLIC SAFETY        | 64,794 | 242        | 56,779             | 4,826        | 2,947          |
| SOCIAL SERVICES      | 14,806 | 7,853      | 0                  | 6,953        | 0              |
| CORRECTIONS          | 10,503 | 399        | 0                  | 10,104       | 0              |
| ALL OTHER            | 12,272 | 0          | 3,324              | 7,310        | 1,638          |



**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              |
| <b>Total</b>         | <b>173,395</b> | <b>12,021</b> | <b>94,904</b>      | <b>61,466</b> | <b>5,004</b>   |



STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
NATURE AND EXTENT OF SERVICES

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

Accounting  
Budget/Planning  
Information Technology Services  
Personnel  
Purchasing  
General Services

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                   |
|--|-------------------------|-----------------------|----------------|-------------------------|
| <b>Expenditures Per Financial Statement:</b> | 1,193,267               |                       |                | 1,193,267               |
| BUILDING USE                                 | 5,422                   |                       | 5,422          |                         |
| EQUIPMENT USE                                | 4,774                   |                       | 4,774          |                         |
| RETIREMENT/GROUP INSURANCE                   | 394,378                 |                       | 394,378        |                         |
| OASDHI                                       | 90,812                  |                       | 90,812         |                         |
| BUILDING RENTAL                              | 43,709                  |                       | 43,709         |                         |
| UNEMPLOYMENT COMPENSATION                    | 6,400                   |                       | 6,400          |                         |
| INSURANCE                                    | 21                      |                       | 21             |                         |
| COMM. OF ADMIN.                              |                         | 15,623                | 15,623         |                         |
| ACCOUNTING                                   |                         | 864                   | 864            |                         |
| PERSONNEL                                    |                         | 177,260               | 177,260        |                         |
| PURCHASING                                   |                         | 237                   | 237            |                         |
| GENERAL SERVICES                             |                         | 240                   | 240            |                         |
| TREASURER                                    |                         | 45                    | 45             |                         |
| SECRETARY OF STATE                           |                         | 940                   | 940            |                         |
| SECURITY                                     |                         | 6,515                 | 6,515          |                         |
| REVENUE                                      |                         | 45                    | 45             |                         |
| <b>Total Allocated Additions:</b>            | <u>545,516</u>          | <u>201,769</u>        | <u>747,285</u> | <u>747,285</u>          |
| <b>Total To Be Allocated:</b>                | <u><u>1,738,783</u></u> | <u><u>201,769</u></u> |                | <u><u>1,940,552</u></u> |



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

|                                     | Total     | General & Admin | DEPARTMENTAL | GENERAL GOVT |
|-------------------------------------|-----------|-----------------|--------------|--------------|
| <b>Wages &amp; Benefits</b>         |           |                 |              |              |
| Salaries & Wages                    | 1,042,554 | 0               | 874,587      | 167,967      |
| <b>Other Expense &amp; Cost</b>     |           |                 |              |              |
| Departmental Expenditures           | 150,713   | 0               | 126,431      | 24,282       |
| <b>Departmental Totals</b>          |           |                 |              |              |
| Total Expenditures                  | 1,193,267 | 0               | 1,001,018    | 192,249      |
| <b>Deductions</b>                   |           |                 |              |              |
| Total Deductions                    | 0         | 0               | 0            | 0            |
| <b>Functional Cost</b>              |           |                 |              |              |
| Functional Cost                     | 1,193,267 | 0               | 1,001,018    | 192,249      |
| <b>Allocation Step 1</b>            |           |                 |              |              |
| Inbound- All Others                 | 545,516   | 545,516         | 0            | 0            |
| Reallocate Admin Costs              |           | ( 545,516)      | 457,627      | 87,889       |
| 1st Allocation                      | 1,738,783 | 0               | 1,458,645    | 280,138      |
| <b>Allocation Step 2</b>            |           |                 |              |              |
| Inbound- All Others                 | 201,769   | 201,769         | 0            | 0            |
| Reallocate Admin Costs              |           | ( 201,769)      | 169,262      | 32,507       |
| 2nd Allocation                      | 201,769   | 0               | 169,262      | 32,507       |
| <b>Total For 15 COMM. OF ADMIN.</b> |           |                 |              |              |
| Total Allocated                     | 1,940,552 | 0               | 1,627,907    | 312,645      |



**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.                   | 22               | 1.0711                | 15,623           |               | 15,623           |                  | 15,623           |
| INFORMATION TECHNOLOGY            | 1,028            | 50.0486               | 730,033          |               | 730,033          | 85,631           | 815,664          |
| BUDGET AND PLANNING               | 30               | 1.4606                | 21,304           |               | 21,304           | 2,499            | 23,803           |
| ACCOUNTING                        | 48               | 2.3369                | 34,087           |               | 34,087           | 3,998            | 38,085           |
| FACILITIES MANAG., DESIGN & CONST | 655              | 31.8890               | 465,147          |               | 465,147          | 54,560           | 519,707          |
| PERSONNEL                         | 65               | 3.1646                | 46,160           |               | 46,160           | 5,414            | 51,574           |
| PURCHASING                        | 52               | 2.5316                | 36,928           |               | 36,928           | 4,332            | 41,260           |
| GENERAL SERVICES                  | 93               | 4.5278                | 66,044           |               | 66,044           | 7,747            | 73,791           |
| ALL OTHER                         | 61               | 2.9698                | 43,319           |               | 43,319           | 5,081            | 48,400           |
| <b>SubTotal</b>                   | <b>2,054</b>     | <b>100.0000</b>       | <b>1,458,645</b> |               | <b>1,458,645</b> | <b>169,262</b>   | <b>1,627,907</b> |
| <b>Total</b>                      | <b>2,054</b>     | <b>100.0000</b>       | <b>1,458,645</b> |               | <b>1,458,645</b> | <b>169,262</b>   | <b>1,627,907</b> |

Allocation Basis: Average Number of OA Employees, FY 2011

Allocation Source: HR Query "Number of OA Employees"

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

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 280,138          |               | 280,138          | 32,507           | 312,645          |
| SubTotal             | 100              | 100.0000              | 280,138          |               | 280,138          | 32,507           | 312,645          |
| Total                | 100              | 100.0000              | 280,138          |               | 280,138          | 32,507           | 312,645          |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

| Receiving Department | Total            | DEPARTMENTAL     | GENERAL GOV'T  |
|----------------------|------------------|------------------|----------------|
| COMM. OF ADMIN.      | 15,623           | 15,623           | 0              |
| INFORMATION          | 815,664          | 815,664          | 0              |
| BUDGET AND PLANNING  | 23,803           | 23,803           | 0              |
| ACCOUNTING           | 38,085           | 38,085           | 0              |
| FACILITIES MANAG.,   | 519,707          | 519,707          | 0              |
| PERSONNEL            | 51,574           | 51,574           | 0              |
| PURCHASING           | 41,260           | 41,260           | 0              |
| GENERAL SERVICES     | 73,791           | 73,791           | 0              |
| ALL OTHER            | 361,045          | 48,400           | 312,645        |
| Direct Billed        | 0                | 0                | 0              |
| <b>Total</b>         | <b>1,940,552</b> | <b>1,627,907</b> | <b>312,645</b> |

**SCHEDULE 10  
FISCAL 2011**

**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. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

**MAXIMUS**

**Schedule .2 - Costs To Be Allocated  
For Department INFORMATION TECHNOLOGY SERVICES**

|  | 1st Allocation     | 2nd Allocation | Sub-Total        | Total              |
|--|--------------------|----------------|------------------|--------------------|
| <b>Expenditures Per Financial Statement:</b> | 152,278,214        |                |                  | 152,278,214        |
| BUILDING USE                                 | 166,577            |                | 166,577          |                    |
| EQUIPMENT USE                                | 1,495,500          |                | 1,495,500        |                    |
| BUILDING RENTAL                              | 758,778            |                | 758,778          |                    |
| WORKER'S COMPENSATION                        | 146,432            |                | 146,432          |                    |
| UNEMPLOYMENT COMPENSATION                    | 41,929             |                | 41,929           |                    |
| INSURANCE                                    | 984                |                | 984              |                    |
| COMM. OF ADMIN.                              | 730,033            | 85,631         | 815,664          |                    |
| BUDGET AND PLANNING                          |                    | 18,718         | 18,718           |                    |
| ACCOUNTING                                   |                    | 42,391         | 42,391           |                    |
| PURCHASING                                   |                    | 213,375        | 213,375          |                    |
| GENERAL SERVICES                             |                    | 11,181         | 11,181           |                    |
| TREASURER                                    |                    | 2,213          | 2,213            |                    |
| SECRETARY OF STATE                           |                    | 5,369          | 5,369            |                    |
| SECURITY                                     |                    | 142,138        | 142,138          |                    |
| REVENUE                                      |                    | 1,549          | 1,549            |                    |
| <b>Total Allocated Additions:</b>            | <u>3,340,233</u>   | <u>522,565</u> | <u>3,862,798</u> | <u>3,862,798</u>   |
| <b>Total To Be Allocated:</b>                | <u>155,618,447</u> | <u>522,565</u> |                  | <u>156,141,012</u> |



**MAXIMUS**

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

|  | Total         | General & Admin | SECTION II    |
|--|---------------|-----------------|---------------|
| <b>Wages &amp; Benefits</b>                |               |                 |               |
| Salaries & Wages                           | 48,760,249    | 0               | 48,760,249    |
| <b>Other Expense &amp; Cost</b>            |               |                 |               |
| Departmental Expenditures                  | 122,023,597   | 0               | 122,023,597   |
| Capital Outlay - Departmental Stimulus     | ( 18,445,535) | 0               | ( 18,445,535) |
|  | ( 60,097)     | 0               | ( 60,097)     |
| <b>Departmental Totals</b>                 |               |                 |               |
| Total Expenditures                         | 152,278,214   | 0               | 152,278,214   |
| <b>Deductions</b>                          |               |                 |               |
| Total Deductions                           | 0             | 0               | 0             |
| <b>Functional Cost</b>                     |               |                 |               |
| Functional Cost                            | 152,278,214   | 0               | 152,278,214   |
| <b>Allocation Step 1</b>                   |               |                 |               |
| Inbound- All Others                        | 3,340,233     | 3,340,233       | 0             |
| Reallocate Admin Costs                     |               | ( 3,340,233)    | 3,340,233     |
| 1st Allocation                             | 155,618,447   | 0               | 155,618,447   |
| <b>Allocation Step 2</b>                   |               |                 |               |
| Inbound- All Others                        | 522,565       | 522,565         | 0             |
| Reallocate Admin Costs                     |               | ( 522,565)      | 522,565       |
| 2nd Allocation                             | 522,565       | 0               | 522,565       |
| <b>Total For 16 INFORMATION TECHNOLOGY</b> |               |                 |               |
| Total Allocated                            | 156,141,012   | 0               | 156,141,012   |



**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              | 155,618,447      |               | 155,618,447      | 522,565          | 156,141,012      |
| SubTotal             | 100              | 100.0000              | 155,618,447      |               | 155,618,447      | 522,565          | 156,141,012      |
| Total                | 100              | 100.0000              | 155,618,447      |               | 155,618,447      | 522,565          | 156,141,012      |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**MAXIMUS**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION TECHNOLOGY SERVICES**

| Receiving Department | Total              | SECTION II         |
|----------------------|--------------------|--------------------|
| ALL OTHER            | 156,141,012        | 156,141,012        |
| Direct Billed        | 0                  | 0                  |
| <b>Total</b>         | <b>156,141,012</b> | <b>156,141,012</b> |



STATE OF MISSOURI  
BUDGET AND PLANNING  
NATURE AND EXTENT OF SERVICES

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

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

Costs of the Census 2010 are considered general government and have been allocated to "All Others".

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

|  | 1st Allocation   | 2nd Allocation | Sub-Total        | Total            |
|--|------------------|----------------|------------------|------------------|
| <b>Expenditures Per Financial Statement:</b> | <b>1,818,397</b> |                |                  | <b>1,818,397</b> |
| BUILDING USE                                 | 27,257           |                | 27,257           |                  |
| EQUIPMENT USE                                | 5,093            |                | 5,093            |                  |
| RETIREMENT/GROUP INSURANCE                   | 587,886          |                | 587,886          |                  |
| OASDHI                                       | 129,071          |                | 129,071          |                  |
| BUILDING RENTAL                              | 71,530           |                | 71,530           |                  |
| INSURANCE                                    | 29               |                | 29               |                  |
| COMM. OF ADMIN.                              | 21,304           | 2,499          | 23,803           |                  |
| BUDGET AND PLANNING                          |                  | 307,699        | 307,699          |                  |
| ACCOUNTING                                   |                  | 773            | 773              |                  |
| PURCHASING                                   |                  | 1,362          | 1,362            |                  |
| GENERAL SERVICES                             |                  | 324            | 324              |                  |
| TREASURER                                    |                  | 43             | 43               |                  |
| SECRETARY OF STATE                           |                  | 13             | 13               |                  |
| SECURITY                                     |                  | 7,995          | 7,995            |                  |
| REVENUE                                      |                  | 72             | 72               |                  |
| <b>Total Allocated Additions:</b>            | <b>842,170</b>   | <b>320,780</b> | <b>1,162,950</b> | <b>1,162,950</b> |
| <b>Total To Be Allocated:</b>                | <b>2,660,567</b> | <b>320,780</b> |                  | <b>2,981,347</b> |

**MAXIMUS**

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

|   | Total     | General & Admin | BUDGET & PLANNING | Census 2010 | GENERAL GOV'T |
|---|-----------|-----------------|-------------------|-------------|---------------|
| <b>Wages &amp; Benefits</b>             |           |                 |                   |             |               |
| Salaries & Wages                        | 1,878,294 | 0               | 949,056           | 159,804     | 569,434       |
| <b>Other Expense &amp; Cost</b>         |           |                 |                   |             |               |
| Departmental Expenditures               | 147,603   | 0               | 62,364            | 47,820      | 37,419        |
| Capital Outlay                          | ( 7,500)  | 0               | 0                 | ( 7,500)    | 0             |
| <b>Departmental Totals</b>              |           |                 |                   |             |               |
| Total Expenditures                      | 1,818,397 | 0               | 1,011,420         | 200,124     | 606,853       |
| <b>Deductions</b>                       |           |                 |                   |             |               |
| Total Deductions                        | 0         | 0               | 0                 | 0           | 0             |
| <b>Functional Cost</b>                  |           |                 |                   |             |               |
| Functional Cost                         | 1,818,397 | 0               | 1,011,420         | 200,124     | 606,853       |
| <b>Allocation Step 1</b>                |           |                 |                   |             |               |
| Inbound- All Others                     | 842,170   | 842,170         | 0                 | 0           | 0             |
| Reallocate Admin Costs                  |           | ( 842,170)      | 468,428           | 92,685      | 281,057       |
| 1st Allocation                          | 2,660,567 | 0               | 1,479,848         | 292,809     | 887,910       |
| <b>Allocation Step 2</b>                |           |                 |                   |             |               |
| Inbound- All Others                     | 320,780   | 320,780         | 0                 | 0           | 0             |
| Reallocate Admin Costs                  |           | ( 320,780)      | 178,423           | 35,303      | 107,054       |
| 2nd Allocation                          | 320,780   | 0               | 178,423           | 35,303      | 107,054       |
| <b>Total For 17 BUDGET AND PLANNING</b> |           |                 |                   |             |               |
| Total Allocated                         | 2,981,347 | 0               | 1,658,271         | 328,112     | 994,964       |



## MAXIMUS

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

## Activity - BUDGET &amp; PLANNING

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| INFORMATION TECHNOLOGY            | 527              | 1.2649                | 18,718           |               | 18,718           |                  | 18,718           |
| BUDGET AND PLANNING               | 8,663            | 20.7928               | 307,699          |               | 307,699          |                  | 307,699          |
| ACCOUNTING                        | 1,907            | 4.5771                | 67,734           |               | 67,734           | 10,478           | 78,212           |
| FACILITIES MANAG., DESIGN & CONST | 1,542            | 3.7010                | 54,770           |               | 54,770           | 8,472            | 63,242           |
| PERSONNEL                         | 172              | 0.4128                | 6,109            |               | 6,109            | 945              | 7,054            |
| PURCHASING                        | 306              | 0.7344                | 10,869           |               | 10,869           | 1,681            | 12,550           |
| GENERAL SERVICES                  | 205              | 0.4920                | 7,281            |               | 7,281            | 1,126            | 8,407            |
| TREASURER                         | 74               | 0.1776                | 2,628            |               | 2,628            | 407              | 3,035            |
| SECRETARY OF STATE                | 334              | 0.8017                | 11,863           |               | 11,863           | 1,835            | 13,698           |
| SECURITY                          | 92               | 0.2208                | 3,268            |               | 3,268            | 505              | 3,773            |
| REVENUE                           | 1,741            | 4.1787                | 61,838           |               | 61,838           | 9,566            | 71,404           |
| JUDICIARY                         | 776              | 1.8625                | 27,562           |               | 27,562           | 4,264            | 31,826           |
| GOVERNOR                          | 919              | 2.2057                | 32,642           |               | 32,642           | 5,049            | 37,691           |
| LT. GOVERNOR                      | 96               | 0.2304                | 3,410            |               | 3,410            | 527              | 3,937            |
| AUDITOR                           | 94               | 0.2256                | 3,339            |               | 3,339            | 516              | 3,855            |
| ATTORNEY GENERAL                  | 62               | 0.1488                | 2,202            |               | 2,202            | 341              | 2,543            |
| AGRICULTURE                       | 1,068            | 2.5634                | 37,934           |               | 37,934           | 5,868            | 43,802           |
| INSURANCE                         | 826              | 1.9825                | 29,338           |               | 29,338           | 4,538            | 33,876           |
| CONSERVATION                      | 117              | 0.2808                | 4,156            |               | 4,156            | 643              | 4,799            |
| ECONOMIC DEVELOPMENT              | 1,857            | 4.4571                | 65,958           |               | 65,958           | 10,203           | 76,161           |
| EDUCATION                         | 2,839            | 6.8140                | 100,837          |               | 100,837          | 15,598           | 116,435          |
| HIGHER EDUCATION                  | 2,275            | 5.4603                | 80,805           |               | 80,805           | 12,500           | 93,305           |
| HEALTH                            | 1,344            | 3.2258                | 47,737           |               | 47,737           | 7,384            | 55,121           |
| HIGHWAYS                          | 852              | 2.0449                | 30,262           |               | 30,262           | 4,681            | 34,943           |
| LABOR                             | 918              | 2.2033                | 32,606           |               | 32,606           | 5,044            | 37,650           |
| MENTAL HEALTH                     | 1,712            | 4.1091                | 60,808           |               | 60,808           | 9,406            | 70,214           |
| NATURAL RESOURCES                 | 1,140            | 2.7362                | 40,491           |               | 40,491           | 6,264            | 46,755           |
| PUBLIC SAFETY                     | 2,642            | 6.3412                | 93,840           |               | 93,840           | 14,516           | 108,356          |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| SOCIAL SERVICES      | 5,110            | 12.2648               | 181,500          |               | 181,500          | 28,077           | 209,577          |
| CORRECTIONS          | 1,144            | 2.7458                | 40,633           |               | 40,633           | 6,286            | 46,919           |
| ALL OTHER            | 310              | 0.7440                | 11,011           |               | 11,011           | 1,703            | 12,714           |
| SubTotal             | 41,664           | 100.0000              | 1,479,848        |               | 1,479,848        | 178,423          | 1,658,271        |
| Total                | 41,664           | 100.0000              | 1,479,848        |               | 1,479,848        | 178,423          | 1,658,271        |

Allocation Basis: Budget and Planning Hours by Department, FY 2011

Allocation Source: Budget and Planning Office

**MAXIMUS**

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

Activity - Census 2010

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 292,809          |               | 292,809          | 35,303           | 328,112          |
| SubTotal             | 100              | 100.0000              | 292,809          |               | 292,809          | 35,303           | 328,112          |
| Total                | 100              | 100.0000              | 292,809          |               | 292,809          | 35,303           | 328,112          |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**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              | 887,910          |               | 887,910          | 107,054          | 994,964          |
| SubTotal             | 100              | 100.0000              | 887,910          |               | 887,910          | 107,054          | 994,964          |
| Total                | 100              | 100.0000              | 887,910          |               | 887,910          | 107,054          | 994,964          |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

| Receiving Department | Total     | BUDGET & PLANNING | Census 2010 | GENERAL GOV'T |
|----------------------|-----------|-------------------|-------------|---------------|
| INFORMATION          | 18,718    | 18,718            | 0           | 0             |
| BUDGET AND PLANNING  | 307,699   | 307,699           | 0           | 0             |
| ACCOUNTING           | 78,212    | 78,212            | 0           | 0             |
| FACILITIES MANAG.,   | 63,242    | 63,242            | 0           | 0             |
| PERSONNEL            | 7,054     | 7,054             | 0           | 0             |
| PURCHASING           | 12,550    | 12,550            | 0           | 0             |
| GENERAL SERVICES     | 8,407     | 8,407             | 0           | 0             |
| TREASURER            | 3,035     | 3,035             | 0           | 0             |
| SECRETARY OF STATE   | 13,698    | 13,698            | 0           | 0             |
| SECURITY             | 3,773     | 3,773             | 0           | 0             |
| REVENUE              | 71,404    | 71,404            | 0           | 0             |
| JUDICIARY            | 31,826    | 31,826            | 0           | 0             |
| GOVERNOR             | 37,691    | 37,691            | 0           | 0             |
| LT. GOVERNOR         | 3,937     | 3,937             | 0           | 0             |
| AUDITOR              | 3,855     | 3,855             | 0           | 0             |
| ATTORNEY GENERAL     | 2,543     | 2,543             | 0           | 0             |
| AGRICULTURE          | 43,802    | 43,802            | 0           | 0             |
| INSURANCE            | 33,876    | 33,876            | 0           | 0             |
| CONSERVATION         | 4,799     | 4,799             | 0           | 0             |
| ECONOMIC DEVELOPMENT | 76,161    | 76,161            | 0           | 0             |
| EDUCATION            | 116,435   | 116,435           | 0           | 0             |
| HIGHER EDUCATION     | 93,305    | 93,305            | 0           | 0             |
| HEALTH               | 55,121    | 55,121            | 0           | 0             |
| HIGHWAYS             | 34,943    | 34,943            | 0           | 0             |
| LABOR                | 37,650    | 37,650            | 0           | 0             |
| MENTAL HEALTH        | 70,214    | 70,214            | 0           | 0             |
| NATURAL RESOURCES    | 46,755    | 46,755            | 0           | 0             |
| PUBLIC SAFETY        | 108,356   | 108,356           | 0           | 0             |
| SOCIAL SERVICES      | 209,577   | 209,577           | 0           | 0             |
| CORRECTIONS          | 46,919    | 46,919            | 0           | 0             |
| ALL OTHER            | 1,335,790 | 12,714            | 328,112     | 994,964       |

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

| Receiving Department | Total            | BUDGET & PLANNING | Census 2010    | GENERAL GOV'T  |
|----------------------|------------------|-------------------|----------------|----------------|
| Direct Billed        | 0                | 0                 | 0              | 0              |
| <b>Total</b>         | <b>2,981,347</b> | <b>1,658,271</b>  | <b>328,112</b> | <b>994,964</b> |

STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

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

**Payroll.** Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued 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: | 1,995,933      |                |           | 1,995,933 |
| BUILDING USE                          | 42,844         |                | 42,844    |           |
| EQUIPMENT USE                         | 5,336          |                | 5,336     |           |
| RETIREMENT/GROUP INSURANCE            | 739,297        |                | 739,297   |           |
| OASDHI                                | 132,869        |                | 132,869   |           |
| BUILDING RENTAL                       | 167,032        |                | 167,032   |           |
| INSURANCE                             | 46             |                | 46        |           |
| COMM. OF ADMIN.                       | 34,087         | 3,998          | 38,085    |           |
| BUDGET AND PLANNING                   | 67,734         | 10,478         | 78,212    |           |
| ACCOUNTING                            |                | 1,701          | 1,701     |           |
| PURCHASING                            |                | 72             | 72        |           |
| GENERAL SERVICES                      |                | 522            | 522       |           |
| TREASURER                             |                | 91             | 91        |           |
| SECRETARY OF STATE                    |                | 51,339         | 51,339    |           |
| SECURITY                              |                | 13,918         | 13,918    |           |
| REVENUE                               |                | 3,025          | 3,025     |           |
| Total Allocated Additions:            | 1,189,245      | 85,144         | 1,274,389 | 1,274,389 |
| Total To Be Allocated:                | 3,185,178      | 85,144         |           | 3,270,322 |



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

|                                 | Total     | General & Admin | PAYROLL | ACCOUNTING | GENERAL GOVT |
|---------------------------------|-----------|-----------------|---------|------------|--------------|
| <b>Wages &amp; Benefits</b>     |           |                 |         |            |              |
| Salaries & Wages                | 1,899,217 | 0               | 555,521 | 1,294,316  | 49,380       |
| <b>Other Expense &amp; Cost</b> |           |                 |         |            |              |
| Departmental Expenditures       | 116,258   | 0               | 34,005  | 79,230     | 3,023        |
| Stimulus                        | ( 19,542) | 0               | 0       | ( 19,542)  | 0            |
| <b>Departmental Totals</b>      |           |                 |         |            |              |
| Total Expenditures              | 1,995,933 | 0               | 589,526 | 1,354,004  | 52,403       |
| <b>Deductions</b>               |           |                 |         |            |              |
| Total Deductions                | 0         | 0               | 0       | 0          | 0            |
| <b>Functional Cost</b>          |           |                 |         |            |              |
| Functional Cost                 | 1,995,933 | 0               | 589,526 | 1,354,004  | 52,403       |
| <b>Allocation Step 1</b>        |           |                 |         |            |              |
| Inbound- All Others             | 1,189,245 | 1,189,245       | 0       | 0          | 0            |
| Reallocate Admin Costs          |           | ( 1,189,245)    | 351,260 | 806,761    | 31,224       |
| 1st Allocation                  | 3,185,178 | 0               | 940,786 | 2,160,765  | 83,627       |
| <b>Allocation Step 2</b>        |           |                 |         |            |              |
| Inbound- All Others             | 85,144    | 85,144          | 0       | 0          | 0            |
| Reallocate Admin Costs          |           | ( 85,144)       | 25,148  | 57,761     | 2,235        |
| 2nd Allocation                  | 85,144    | 0               | 25,148  | 57,761     | 2,235        |
| <b>Total For 18 ACCOUNTING</b>  |           |                 |         |            |              |
| Total Allocated                 | 3,270,322 | 0               | 965,934 | 2,218,526  | 85,862       |



**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.                   | 520              | 0.0379                | 357              |               | 357              |                  | 357              |
| INFORMATION TECHNOLOGY            | 24,680           | 1.8003                | 16,937           |               | 16,937           |                  | 16,937           |
| BUDGET AND PLANNING               | 719              | 0.0524                | 493              |               | 493              |                  | 493              |
| ACCOUNTING                        | 1,163            | 0.0848                | 798              |               | 798              |                  | 798              |
| FACILITIES MANAG., DESIGN & CONST | 15,718           | 1.1466                | 10,787           |               | 10,787           | 294              | 11,081           |
| PERSONNEL                         | 1,567            | 0.1143                | 1,075            |               | 1,075            | 29               | 1,104            |
| PURCHASING                        | 1,255            | 0.0915                | 861              |               | 861              | 23               | 884              |
| GENERAL SERVICES                  | 2,242            | 0.1635                | 1,539            |               | 1,539            | 42               | 1,581            |
| TREASURER                         | 1,187            | 0.0866                | 815              |               | 815              | 22               | 837              |
| SECRETARY OF STATE                | 6,091            | 0.4443                | 4,180            |               | 4,180            | 114              | 4,294            |
| SECURITY                          | 745              | 0.0543                | 511              |               | 511              | 14               | 525              |
| REVENUE                           | 33,584           | 2.4498                | 23,048           |               | 23,048           | 628              | 23,676           |
| LEGISLATURE                       | 16,349           | 1.1926                | 11,220           |               | 11,220           | 306              | 11,526           |
| JUDICIARY                         | 93,497           | 6.8202                | 64,164           |               | 64,164           | 1,750            | 65,914           |
| GOVERNOR                          | 781              | 0.0570                | 536              |               | 536              | 15               | 551              |
| LT. GOVERNOR                      | 136              | 0.0099                | 93               |               | 93               | 3                | 96               |
| AUDITOR                           | 2,824            | 0.2060                | 1,938            |               | 1,938            | 53               | 1,991            |
| ATTORNEY GENERAL                  | 8,978            | 0.6549                | 6,161            |               | 6,161            | 168              | 6,329            |
| AGRICULTURE                       | 10,129           | 0.7389                | 6,951            |               | 6,951            | 190              | 7,141            |
| INSURANCE                         | 13,572           | 0.9900                | 9,314            |               | 9,314            | 254              | 9,568            |
| CONSERVATION                      | 42,801           | 3.1222                | 29,373           |               | 29,373           | 801              | 30,174           |
| ECONOMIC DEVELOPMENT              | 20,012           | 1.4598                | 13,734           |               | 13,734           | 375              | 14,109           |
| EDUCATION                         | 48,449           | 3.5342                | 33,249           |               | 33,249           | 907              | 34,156           |
| HIGHER EDUCATION                  | 1,546            | 0.1128                | 1,061            |               | 1,061            | 29               | 1,090            |
| HEALTH                            | 40,675           | 2.9671                | 27,914           |               | 27,914           | 761              | 28,675           |
| HIGHWAYS                          | 149,588          | 10.9118               | 102,657          |               | 102,657          | 2,799            | 105,456          |
| LABOR                             | 22,952           | 1.6743                | 15,751           |               | 15,751           | 430              | 16,181           |
| MENTAL HEALTH                     | 191,485          | 13.9681               | 131,410          |               | 131,410          | 3,583            | 134,993          |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NATURAL RESOURCES    | 42,231           | 3.0806                | 28,982           |               | 28,982           | 790              | 29,772           |
| PUBLIC SAFETY        | 127,638          | 9.3107                | 87,594           |               | 87,594           | 2,389            | 89,983           |
| SOCIAL SERVICES      | 182,197          | 13.2905               | 125,035          |               | 125,035          | 3,410            | 128,445          |
| CORRECTIONS          | 264,102          | 19.2652               | 181,243          |               | 181,243          | 4,942            | 186,185          |
| ALL OTHER            | 1,465            | 0.1069                | 1,005            |               | 1,005            | 27               | 1,032            |
| SubTotal             | 1,370,878        | 100.0000              | 940,786          |               | 940,786          | 25,148           | 965,934          |
| Total                | 1,370,878        | 100.0000              | 940,786          |               | 940,786          | 25,148           | 965,934          |

Allocation Basis: Number of Paychecks, FY 2011

Allocation Source: SAM II HR Access Query

## MAXIMUS

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

## Activity - ACCOUNTING

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COMM. OF ADMIN.                   | 566              | 0.0235                | 507              |               | 507              |                  | 507              |
| INFORMATION TECHNOLOGY            | 28,403           | 1.1780                | 25,454           |               | 25,454           |                  | 25,454           |
| BUDGET AND PLANNING               | 312              | 0.0129                | 280              |               | 280              |                  | 280              |
| ACCOUNTING                        | 1,008            | 0.0418                | 903              |               | 903              |                  | 903              |
| FACILITIES MANAG., DESIGN & CONST | 78,138           | 3.2407                | 70,024           |               | 70,024           | 1,896            | 71,920           |
| PERSONNEL                         | 681              | 0.0282                | 610              |               | 610              | 17               | 627              |
| PURCHASING                        | 1,174            | 0.0487                | 1,052            |               | 1,052            | 28               | 1,080            |
| GENERAL SERVICES                  | 48,906           | 2.0283                | 43,828           |               | 43,828           | 1,186            | 45,014           |
| TREASURER                         | 61,048           | 2.5319                | 54,709           |               | 54,709           | 1,481            | 56,190           |
| SECRETARY OF STATE                | 8,166            | 0.3387                | 7,318            |               | 7,318            | 198              | 7,516            |
| SECURITY                          | 226              | 0.0094                | 203              |               | 203              | 5                | 208              |
| REVENUE                           | 79,344           | 3.2907                | 71,105           |               | 71,105           | 1,925            | 73,030           |
| LEGISLATURE                       | 11,833           | 0.4908                | 10,604           |               | 10,604           | 287              | 10,891           |
| JUDICIARY                         | 46,361           | 1.9228                | 41,547           |               | 41,547           | 1,125            | 42,672           |
| GOVERNOR                          | 1,111            | 0.0461                | 996              |               | 996              | 27               | 1,023            |
| LT. GOVERNOR                      | 164              | 0.0068                | 147              |               | 147              | 4                | 151              |
| AUDITOR                           | 1,759            | 0.0730                | 1,576            |               | 1,576            | 43               | 1,619            |
| ATTORNEY GENERAL                  | 14,826           | 0.6149                | 13,286           |               | 13,286           | 360              | 13,646           |
| AGRICULTURE                       | 20,356           | 0.8442                | 18,242           |               | 18,242           | 494              | 18,736           |
| INSURANCE                         | 21,775           | 0.9031                | 19,514           |               | 19,514           | 528              | 20,042           |
| CONSERVATION                      | 74,348           | 3.0835                | 66,628           |               | 66,628           | 1,804            | 68,432           |
| ECONOMIC DEVELOPMENT              | 36,031           | 1.4944                | 32,289           |               | 32,289           | 874              | 33,163           |
| EDUCATION                         | 486,910          | 20.1943               | 436,348          |               | 436,348          | 11,812           | 448,160          |
| HIGHER EDUCATION                  | 6,417            | 0.2661                | 5,751            |               | 5,751            | 156              | 5,907            |
| HEALTH                            | 140,606          | 5.8315                | 126,005          |               | 126,005          | 3,411            | 129,416          |
| HIGHWAYS                          | 466,741          | 19.3577               | 418,274          |               | 418,274          | 11,323           | 429,597          |
| LABOR                             | 65,118           | 2.7007                | 58,356           |               | 58,356           | 1,580            | 59,936           |
| MENTAL HEALTH                     | 109,644          | 4.5474                | 98,258           |               | 98,258           | 2,660            | 100,918          |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NATURAL RESOURCES    | 95,000           | 3.9400                | 85,135           |               | 85,135           | 2,305            | 87,440           |
| PUBLIC SAFETY        | 107,497          | 4.4583                | 96,334           |               | 96,334           | 2,608            | 98,942           |
| SOCIAL SERVICES      | 261,970          | 10.8650               | 234,767          |               | 234,767          | 6,356            | 241,123          |
| CORRECTIONS          | 132,348          | 5.4890                | 118,605          |               | 118,605          | 3,211            | 121,816          |
| ALL OTHER            | 2,354            | 0.0976                | 2,110            |               | 2,110            | 57               | 2,167            |
| SubTotal             | 2,411,141        | 100.0000              | 2,160,765        |               | 2,160,765        | 57,761           | 2,218,526        |
| Total                | 2,411,141        | 100.0000              | 2,160,765        |               | 2,160,765        | 57,761           | 2,218,526        |

Allocation Basis: Number of PV Documents by Agency

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

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

Activity - GENERAL GOVT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 83,627           |               | 83,627           | 2,235            | 85,862           |
| SubTotal             | 100              | 100.0000              | 83,627           |               | 83,627           | 2,235            | 85,862           |
| Total                | 100              | 100.0000              | 83,627           |               | 83,627           | 2,235            | 85,862           |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

| Receiving Department | Total   | PAYROLL | ACCOUNTING | GENERAL GOV'T |
|----------------------|---------|---------|------------|---------------|
| COMM. OF ADMIN.      | 864     | 357     | 507        | 0             |
| INFORMATION          | 42,391  | 16,937  | 25,454     | 0             |
| BUDGET AND PLANNING  | 773     | 493     | 280        | 0             |
| ACCOUNTING           | 1,701   | 798     | 903        | 0             |
| FACILITIES MANAG.,   | 83,001  | 11,081  | 71,920     | 0             |
| PERSONNEL            | 1,731   | 1,104   | 627        | 0             |
| PURCHASING           | 1,964   | 884     | 1,080      | 0             |
| GENERAL SERVICES     | 46,595  | 1,581   | 45,014     | 0             |
| TREASURER            | 57,027  | 837     | 56,190     | 0             |
| SECRETARY OF STATE   | 11,810  | 4,294   | 7,516      | 0             |
| SECURITY             | 733     | 525     | 208        | 0             |
| REVENUE              | 96,706  | 23,676  | 73,030     | 0             |
| LEGISLATURE          | 22,417  | 11,526  | 10,891     | 0             |
| JUDICIARY            | 108,586 | 65,914  | 42,672     | 0             |
| GOVERNOR             | 1,574   | 551     | 1,023      | 0             |
| LT. GOVERNOR         | 247     | 96      | 151        | 0             |
| AUDITOR              | 3,610   | 1,991   | 1,619      | 0             |
| ATTORNEY GENERAL     | 19,975  | 6,329   | 13,646     | 0             |
| AGRICULTURE          | 25,877  | 7,141   | 18,736     | 0             |
| INSURANCE            | 29,610  | 9,568   | 20,042     | 0             |
| CONSERVATION         | 98,606  | 30,174  | 68,432     | 0             |
| ECONOMIC DEVELOPMENT | 47,272  | 14,109  | 33,163     | 0             |
| EDUCATION            | 482,316 | 34,156  | 448,160    | 0             |
| HIGHER EDUCATION     | 6,997   | 1,090   | 5,907      | 0             |
| HEALTH               | 158,091 | 28,675  | 129,416    | 0             |
| HIGHWAYS             | 535,053 | 105,456 | 429,597    | 0             |
| LABOR                | 76,117  | 16,181  | 59,936     | 0             |
| MENTAL HEALTH        | 235,911 | 134,993 | 100,918    | 0             |
| NATURAL RESOURCES    | 117,212 | 29,772  | 87,440     | 0             |
| PUBLIC SAFETY        | 188,925 | 89,983  | 98,942     | 0             |
| SOCIAL SERVICES      | 369,568 | 128,445 | 241,123    | 0             |
| CORRECTIONS          | 308,001 | 186,185 | 121,816    | 0             |
| ALL OTHER            | 89,061  | 1,032   | 2,167      | 85,862        |

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

| Receiving Department | Total            | PAYROLL        | ACCOUNTING       | GENERAL GOV'T |
|----------------------|------------------|----------------|------------------|---------------|
| Direct Billed        | 0                | 0              | 0                | 0             |
| <b>Total</b>         | <b>3,270,322</b> | <b>965,934</b> | <b>2,218,526</b> | <b>85,862</b> |



**SCHEDULE 13  
FISCAL 2011**

**STATE OF MISSOURI  
FACILITIES MANAGEMENT, DESIGN AND CONSTRUCTION  
NATURE AND EXTENT OF SERVICES**

The Division of Facilities Management, Design and Construction is responsible for the operation and maintenance of State owned buildings. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

**MAXIMUS**

**Schedule .2 - Costs To Be Allocated**

**For Department FACILITIES MANAG., DESIGN & CONST**

|  | 1st Allocation           | 2nd Allocation        | Sub-Total        | Total                    |
|--|--------------------------|-----------------------|------------------|--------------------------|
| <b>Expenditures Per Financial Statement:</b> | 93,261,612               |                       |                  | 93,261,612               |
| BUILDING USE                                 | 218,229                  |                       | 218,229          |                          |
| EQUIPMENT USE                                | 252,509                  |                       | 252,509          |                          |
| BUILDING RENTAL                              | 690,871                  |                       | 690,871          |                          |
| WORKER'S COMPENSATION                        | 720,668                  |                       | 720,668          |                          |
| INSURANCE                                    | 772                      |                       | 772              |                          |
| COMM. OF ADMIN.                              | 465,147                  | 54,560                | 519,707          |                          |
| BUDGET AND PLANNING                          | 54,770                   | 8,472                 | 63,242           |                          |
| ACCOUNTING                                   | 80,811                   | 2,190                 | 83,001           |                          |
| PURCHASING                                   |                          | 33,869                | 33,869           |                          |
| GENERAL SERVICES                             |                          | 7,126                 | 7,126            |                          |
| TREASURER                                    |                          | 3,913                 | 3,913            |                          |
| SECRETARY OF STATE                           |                          | 27,770                | 27,770           |                          |
| SECURITY                                     |                          | 41,753                | 41,753           |                          |
| REVENUE                                      |                          | 262                   | 262              |                          |
| <b>Total Allocated Additions:</b>            | <u>2,483,777</u>         | <u>179,915</u>        | <u>2,663,692</u> | <u>2,663,692</u>         |
| <b>Total To Be Allocated:</b>                | <u><u>95,745,389</u></u> | <u><u>179,915</u></u> |                  | <u><u>95,925,304</u></u> |



**MAXIMUS**

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

|   | Total      | General & Admin | SECTION II |
|---|------------|-----------------|------------|
| <b>Wages &amp; Benefits</b>                         |            |                 |            |
| Salaries & Wages                                    | 23,130,826 | 0               | 23,130,826 |
| <b>Other Expense &amp; Cost</b>                     |            |                 |            |
| Departmental Expenditures                           | 70,808,966 | 0               | 70,808,966 |
| Capital Outlay                                      | ( 678,180) | 0               | ( 678,180) |
| <b>Departmental Totals</b>                          |            |                 |            |
| Total Expenditures                                  | 93,261,612 | 0               | 93,261,612 |
| <b>Deductions</b>                                   |            |                 |            |
| Total Deductions                                    | 0          | 0               | 0          |
| <b>Functional Cost</b>                              |            |                 |            |
| Functional Cost                                     | 93,261,612 | 0               | 93,261,612 |
| <b>Allocation Step 1</b>                            |            |                 |            |
| Inbound- All Others                                 | 2,483,777  | 2,483,777       | 0          |
| Reallocate Admin Costs                              |            | ( 2,483,777)    | 2,483,777  |
| 1st Allocation                                      | 95,745,389 | 0               | 95,745,389 |
| <b>Allocation Step 2</b>                            |            |                 |            |
| Inbound- All Others                                 | 179,915    | 179,915         | 0          |
| Reallocate Admin Costs                              |            | ( 179,915)      | 179,915    |
| 2nd Allocation                                      | 179,915    | 0               | 179,915    |
| <b>Total For 19 FACILITIES MANAG., DESIGN &amp;</b> |            |                 |            |
| Total Allocated                                     | 95,925,304 | 0               | 95,925,304 |



**MAXIMUS**

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

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 95,745,389       |               | 95,745,389       | 179,915          | 95,925,304       |
| SubTotal             | 100              | 100.0000              | 95,745,389       |               | 95,745,389       | 179,915          | 95,925,304       |
| Total                | 100              | 100.0000              | 95,745,389       |               | 95,745,389       | 179,915          | 95,925,304       |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



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

| Receiving Department | Total             | SECTION II        |
|----------------------|-------------------|-------------------|
| ALL OTHER            | 95,925,304        | 95,925,304        |
| Direct Billed        | 0                 | 0                 |
| <b>Total</b>         | <b>95,925,304</b> | <b>95,925,304</b> |



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            |
|--|------------------|----------------|------------------|------------------|
| <b>Expenditures Per Financial Statement:</b> | <b>2,337,533</b> |                |                  | <b>2,337,533</b> |
| BUILDING USE                                 | 57,836           |                | 57,836           |                  |
| EQUIPMENT USE                                | 4,363            |                | 4,363            |                  |
| RETIREMENT/GROUP INSURANCE                   | 786,568          |                | 786,568          |                  |
| OASDHI                                       | 149,033          |                | 149,033          |                  |
| BUILDING RENTAL                              | 225,487          |                | 225,487          |                  |
| UNEMPLOYMENT COMPENSATION                    | 957              |                | 957              |                  |
| INSURANCE                                    | 63               |                | 63               |                  |
| COMM. OF ADMIN.                              | 46,160           | 5,414          | 51,574           |                  |
| BUDGET AND PLANNING                          | 6,109            | 945            | 7,054            |                  |
| ACCOUNTING                                   | 1,685            | 46             | 1,731            |                  |
| PURCHASING                                   |                  | 23             | 23               |                  |
| GENERAL SERVICES                             |                  | 711            | 711              |                  |
| TREASURER                                    |                  | 94             | 94               |                  |
| SECRETARY OF STATE                           |                  | 6,067          | 6,067            |                  |
| SECURITY                                     |                  | 15,102         | 15,102           |                  |
| REVENUE                                      |                  | 73             | 73               |                  |
| <b>Total Allocated Additions:</b>            | <b>1,278,261</b> | <b>28,475</b>  | <b>1,306,736</b> | <b>1,306,736</b> |
| <b>Total To Be Allocated:</b>                | <b>3,615,794</b> | <b>28,475</b>  |                  | <b>3,644,269</b> |

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

|                                 | Total     | General & Admin | PERSONNEL SERVICE | SECTION II |
|---------------------------------|-----------|-----------------|-------------------|------------|
| <b>Wages &amp; Benefits</b>     |           |                 |                   |            |
| Salaries & Wages                | 2,129,590 | 0               | 2,066,940         | 62,650     |
| <b>Other Expense &amp; Cost</b> |           |                 |                   |            |
| Departmental Expenditures       | 207,943   | 0               | 74,678            | 133,265    |
| <b>Departmental Totals</b>      |           |                 |                   |            |
| Total Expenditures              | 2,337,533 | 0               | 2,141,618         | 195,915    |
| <b>Deductions</b>               |           |                 |                   |            |
| Total Deductions                | 0         | 0               | 0                 | 0          |
| <b>Functional Cost</b>          |           |                 |                   |            |
| Functional Cost                 | 2,337,533 | 0               | 2,141,618         | 195,915    |
| <b>Allocation Step 1</b>        |           |                 |                   |            |
| Inbound- All Others             | 1,278,261 | 1,278,261       | 0                 | 0          |
| Reallocate Admin Costs          |           | ( 1,278,281)    | 1,171,126         | 107,135    |
| 1st Allocation                  | 3,615,794 | 0               | 3,312,744         | 303,050    |
| <b>Allocation Step 2</b>        |           |                 |                   |            |
| Inbound- All Others             | 28,475    | 28,475          | 0                 | 0          |
| Reallocate Admin Costs          |           | ( 28,475)       | 26,088            | 2,387      |
| 2nd Allocation                  | 28,475    | 0               | 26,088            | 2,387      |
| <b>Total For 21 PERSONNEL</b>   |           |                 |                   |            |
| Total Allocated                 | 3,644,269 | 0               | 3,338,832         | 305,437    |



**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.      | 1,895            | 5.3508                | 177,260          |               | 177,260          |                  | 177,260          |
| SECURITY             | 6                | 0.0169                | 561              |               | 561              | 5                | 566              |
| REVENUE              | 1,254            | 3.5409                | 117,300          |               | 117,300          | 976              | 118,276          |
| AGRICULTURE          | 270              | 0.7624                | 25,256           |               | 25,256           | 210              | 25,466           |
| INSURANCE            | 272              | 0.7680                | 25,443           |               | 25,443           | 212              | 25,655           |
| ECONOMIC DEVELOPMENT | 821              | 2.3182                | 76,797           |               | 76,797           | 639              | 77,436           |
| HEALTH               | 1,573            | 4.4416                | 147,140          |               | 147,140          | 1,224            | 148,364          |
| LABOR                | 801              | 2.2618                | 74,926           |               | 74,926           | 623              | 75,549           |
| MENTAL HEALTH        | 6,785            | 19.1585               | 634,674          |               | 634,674          | 5,281            | 639,955          |
| NATURAL RESOURCES    | 1,423            | 4.0181                | 133,108          |               | 133,108          | 1,107            | 134,215          |
| PUBLIC SAFETY        | 2,264            | 6.3928                | 211,776          |               | 211,776          | 1,762            | 213,538          |
| SOCIAL SERVICES      | 7,285            | 20.5704               | 681,444          |               | 681,444          | 5,670            | 687,114          |
| CORRECTIONS          | 10,766           | 30.3996               | 1,007,059        |               | 1,007,059        | 8,379            | 1,015,438        |
| SubTotal             | 35,415           | 100.0000              | 3,312,744        |               | 3,312,744        | 26,088           | 3,338,832        |
| Total                | 35,415           | 100.0000              | 3,312,744        |               | 3,312,744        | 26,088           | 3,338,832        |

Allocation Basis: Average Number of Merit & UCP Employees, FY 2011

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



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

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 303,050          |               | 303,050          | 2,387            | 305,437          |
| SubTotal             | 100              | 100.0000              | 303,050          |               | 303,050          | 2,387            | 305,437          |
| Total                | 100              | 100.0000              | 303,050          |               | 303,050          | 2,387            | 305,437          |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

| Receiving Department | Total PERSONNEL SERVICE |                  | SECTION II     |
|----------------------|-------------------------|------------------|----------------|
| COMM. OF ADMIN.      | 177,260                 | 177,260          | 0              |
| SECURITY             | 566                     | 566              | 0              |
| REVENUE              | 118,276                 | 118,276          | 0              |
| AGRICULTURE          | 25,466                  | 25,466           | 0              |
| INSURANCE            | 25,655                  | 25,655           | 0              |
| ECONOMIC DEVELOPMENT | 77,436                  | 77,436           | 0              |
| HEALTH               | 148,364                 | 148,364          | 0              |
| LABOR                | 75,549                  | 75,549           | 0              |
| MENTAL HEALTH        | 639,955                 | 639,955          | 0              |
| NATURAL RESOURCES    | 134,215                 | 134,215          | 0              |
| PUBLIC SAFETY        | 213,538                 | 213,538          | 0              |
| SOCIAL SERVICES      | 687,114                 | 687,114          | 0              |
| CORRECTIONS          | 1,015,438               | 1,015,438        | 0              |
| ALL OTHER            | 305,437                 | 0                | 305,437        |
| Direct Billed        | 0                       | 0                | 0              |
| <b>Total</b>         | <b>3,644,269</b>        | <b>3,338,832</b> | <b>305,437</b> |



STATE OF MISSOURI

PURCHASING

NATURE AND EXTENT OF SERVICES

The Division of Purchasing is responsible for procurement of all supplies, materials, equipment and contractual services required by the various State departments and agencies. Operating costs are not directly billed, and have been allocated to each State department based on the payments against contract releases during FY 2011.

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     |
|--|----------------|----------------|-----------|-----------|
| <b>Expenditures Per Financial Statement:</b> | 3,449,260      |                |           | 3,449,260 |
| BUILDING USE                                 | 29,206         |                | 29,206    |           |
| EQUIPMENT USE                                | 95,616         |                | 95,616    |           |
| RETIREMENT/GROUP INSURANCE                   | 806,049        |                | 806,049   |           |
| OASDHI                                       | 153,300        |                | 153,300   |           |
| BUILDING RENTAL                              | 142,319        |                | 142,319   |           |
| WORKER'S COMPENSATION                        | 2,716          |                | 2,716     |           |
| UNEMPLOYMENT COMPENSATION                    | 2,124          |                | 2,124     |           |
| INSURANCE                                    | 180            |                | 180       |           |
| COMM. OF ADMIN.                              | 36,928         | 4,332          | 41,260    |           |
| BUDGET AND PLANNING                          | 10,869         | 1,681          | 12,550    |           |
| ACCOUNTING                                   | 1,913          | 51             | 1,964     |           |
| PURCHASING                                   |                | 997            | 997       |           |
| GENERAL SERVICES                             |                | 564            | 564       |           |
| TREASURER                                    |                | 101            | 101       |           |
| SECRETARY OF STATE                           |                | 121            | 121       |           |
| SECURITY                                     |                | 10,068         | 10,068    |           |
| REVENUE                                      |                | 55             | 55        |           |
| <b>Total Allocated Additions:</b>            | 1,281,220      | 17,970         | 1,299,190 | 1,299,190 |
| <b>Total To Be Allocated:</b>                | 4,730,480      | 17,970         |           | 4,748,450 |



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

|                                 | Total     | General & Admin | OPERATING | SURPLUS PROPERTY |
|---------------------------------|-----------|-----------------|-----------|------------------|
| <b>Wages &amp; Benefits</b>     |           |                 |           |                  |
| Salaries & Wages                | 2,131,040 | 0               | 1,538,444 | 592,596          |
| <b>Other Expense &amp; Cost</b> |           |                 |           |                  |
| Departmental Expenditures       | 1,379,178 | 0               | 118,621   | 1,260,557        |
| Refunds                         | ( 60,958) | 0               | ( 60,000) | ( 958)           |
| <b>Departmental Totals</b>      |           |                 |           |                  |
| Total Expenditures              | 3,449,260 | 0               | 1,597,065 | 1,852,195        |
| <b>Deductions</b>               |           |                 |           |                  |
| Total Deductions                | 0         | 0               | 0         | 0                |
| <b>Functional Cost</b>          |           |                 |           |                  |
| Functional Cost                 | 3,449,260 | 0               | 1,597,065 | 1,852,195        |
| <b>Allocation Step 1</b>        |           |                 |           |                  |
| Inbound- All Others             | 1,281,220 | 1,281,220       | 0         | 0                |
| Reallocate Admin Costs          |           | ( 1,281,220)    | 593,227   | 687,993          |
| 1st Allocation                  | 4,730,480 | 0               | 2,190,292 | 2,540,188        |
| <b>Allocation Step 2</b>        |           |                 |           |                  |
| Inbound- All Others             | 17,970    | 17,970          | 0         | 0                |
| Reallocate Admin Costs          |           | ( 17,970)       | 8,320     | 9,650            |
| 2nd Allocation                  | 17,970    | 0               | 8,320     | 9,650            |
| <b>Total For 22 PURCHASING</b>  |           |                 |           |                  |
| Total Allocated                 | 4,748,450 | 0               | 2,198,612 | 2,549,838        |



**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.                   | 79,435           | 0.0108                | 237              |               | 237              |                  | 237              |
| INFORMATION TECHNOLOGY            | 71,538,635       | 9.7419                | 213,375          |               | 213,375          |                  | 213,375          |
| BUDGET AND PLANNING               | 456,584          | 0.0622                | 1,362            |               | 1,362            |                  | 1,362            |
| ACCOUNTING                        | 24,059           | 0.0033                | 72               |               | 72               |                  | 72               |
| FACILITIES MANAG., DESIGN & CONST | 11,355,408       | 1.5463                | 33,869           |               | 33,869           |                  | 33,869           |
| PERSONNEL                         | 7,771            | 0.0011                | 23               |               | 23               |                  | 23               |
| PURCHASING                        | 334,334          | 0.0455                | 997              |               | 997              |                  | 997              |
| GENERAL SERVICES                  | 10,498,638       | 1.4297                | 31,314           |               | 31,314           | 134              | 31,448           |
| TREASURER                         | 894,620          | 0.1218                | 2,668            |               | 2,668            | 11               | 2,679            |
| SECRETARY OF STATE                | 7,601,877        | 1.0352                | 22,674           |               | 22,674           | 97               | 22,771           |
| SECURITY                          | 129,969          | 0.0177                | 388              |               | 388              | 2                | 390              |
| REVENUE                           | 8,627,145        | 1.1748                | 25,732           |               | 25,732           | 110              | 25,842           |
| LT. GOVERNOR                      | 388              | 0.0001                | 1                |               | 1                |                  | 1                |
| AUDITOR                           | 607,993          | 0.0828                | 1,813            |               | 1,813            | 8                | 1,821            |
| ATTORNEY GENERAL                  | 1,653,069        | 0.2251                | 4,931            |               | 4,931            | 21               | 4,952            |
| AGRICULTURE                       | 2,175,365        | 0.2962                | 6,488            |               | 6,488            | 28               | 6,516            |
| INSURANCE                         | 1,706,601        | 0.2324                | 5,090            |               | 5,090            | 22               | 5,112            |
| CONSERVATION                      | 15,442,768       | 2.1029                | 46,060           |               | 46,060           | 198              | 46,258           |
| ECONOMIC DEVELOPMENT              | 17,741,066       | 2.4159                | 52,916           |               | 52,916           | 227              | 53,143           |
| EDUCATION                         | 64,370,275       | 8.7657                | 191,994          |               | 191,994          | 823              | 192,817          |
| HIGHER EDUCATION                  | 7,346,352        | 1.0004                | 21,912           |               | 21,912           | 94               | 22,006           |
| HEALTH                            | 60,441,927       | 8.2308                | 180,278          |               | 180,278          | 773              | 181,051          |
| LABOR                             | 1,461,942        | 0.1991                | 4,360            |               | 4,360            | 19               | 4,379            |
| MENTAL HEALTH                     | 54,232,935       | 7.3852                | 161,758          |               | 161,758          | 694              | 162,452          |
| NATURAL RESOURCES                 | 14,332,735       | 1.9518                | 42,750           |               | 42,750           | 183              | 42,933           |
| PUBLIC SAFETY                     | 46,287,634       | 6.3033                | 138,060          |               | 138,060          | 592              | 138,652          |
| SOCIAL SERVICES                   | 135,538,009      | 18.4571               | 404,263          |               | 404,263          | 1,733            | 405,996          |
| CORRECTIONS                       | 199,120,745      | 27.1154               | 593,910          |               | 593,910          | 2,547            | 596,457          |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 334,219          | 0.0455                | 997              |               | 997              | 4                | 1,001            |
| SubTotal             | 734,342,498      | 100.0000              | 2,190,292        |               | 2,190,292        | 8,320            | 2,198,612        |
| Total                | 734,342,498      | 100.0000              | 2,190,292        |               | 2,190,292        | 8,320            | 2,198,612        |

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsoft Access Query from SAM II Data Warehouse

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

Activity - SURPLUS PROPERTY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 2,540,188        |               | 2,540,188        | 9,650            | 2,549,838        |
| SubTotal             | 100              | 100.0000              | 2,540,188        |               | 2,540,188        | 9,650            | 2,549,838        |
| Total                | 100              | 100.0000              | 2,540,188        |               | 2,540,188        | 9,650            | 2,549,838        |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

| Receiving Department | Total     | OPERATING | SURPLUS PROPERTY |
|----------------------|-----------|-----------|------------------|
| COMM. OF ADMIN.      | 237       | 237       | 0                |
| INFORMATION          | 213,375   | 213,375   | 0                |
| BUDGET AND PLANNING  | 1,362     | 1,362     | 0                |
| ACCOUNTING           | 72        | 72        | 0                |
| FACILITIES MANAG.,   | 33,869    | 33,869    | 0                |
| PERSONNEL            | 23        | 23        | 0                |
| PURCHASING           | 997       | 997       | 0                |
| GENERAL SERVICES     | 31,448    | 31,448    | 0                |
| TREASURER            | 2,679     | 2,679     | 0                |
| SECRETARY OF STATE   | 22,771    | 22,771    | 0                |
| SECURITY             | 390       | 390       | 0                |
| REVENUE              | 25,842    | 25,842    | 0                |
| LT. GOVERNOR         | 1         | 1         | 0                |
| AUDITOR              | 1,821     | 1,821     | 0                |
| ATTORNEY GENERAL     | 4,952     | 4,952     | 0                |
| AGRICULTURE          | 6,516     | 6,516     | 0                |
| INSURANCE            | 5,112     | 5,112     | 0                |
| CONSERVATION         | 46,258    | 46,258    | 0                |
| ECONOMIC DEVELOPMENT | 53,143    | 53,143    | 0                |
| EDUCATION            | 192,817   | 192,817   | 0                |
| HIGHER EDUCATION     | 22,006    | 22,006    | 0                |
| HEALTH               | 181,051   | 181,051   | 0                |
| LABOR                | 4,379     | 4,379     | 0                |
| MENTAL HEALTH        | 162,452   | 162,452   | 0                |
| NATURAL RESOURCES    | 42,933    | 42,933    | 0                |
| PUBLIC SAFETY        | 138,652   | 138,652   | 0                |
| SOCIAL SERVICES      | 405,996   | 405,996   | 0                |
| CORRECTIONS          | 596,457   | 596,457   | 0                |
| ALL OTHER            | 2,550,839 | 1,001     | 2,549,838        |
| Direct Billed        | 0         | 0         | 0                |

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

| Receiving Department | Total     | OPERATING | SURPLUS PROPERTY |
|----------------------|-----------|-----------|------------------|
| Total                | 4,748,450 | 2,198,612 | 2,549,838        |



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.

**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                    |
|--|--------------------------|----------------------|------------------|--------------------------|
| <b>Expenditures Per Financial Statement:</b> | 14,725,986               |                      |                  | 14,725,986               |
| BUILDING USE                                 | 37,554                   |                      | 37,554           |                          |
| EQUIPMENT USE                                | 396,233                  |                      | 396,233          |                          |
| RETIREMENT/GROUP INSURANCE                   | 331,861                  |                      | 331,861          |                          |
| OASDHI                                       | 43,837                   |                      | 43,837           |                          |
| BUILDING RENTAL                              | 285,819                  |                      | 285,819          |                          |
| WORKER'S COMPENSATION                        | 93,371                   |                      | 93,371           |                          |
| INSURANCE                                    | 34,916                   |                      | 34,916           |                          |
| COMM. OF ADMIN.                              | 66,044                   | 7,747                | 73,791           |                          |
| BUDGET AND PLANNING                          | 7,281                    | 1,126                | 8,407            |                          |
| ACCOUNTING                                   | 45,367                   | 1,228                | 46,595           |                          |
| PURCHASING                                   | 31,314                   | 134                  | 31,448           |                          |
| GENERAL SERVICES                             |                          | 1,014                | 1,014            |                          |
| TREASURER                                    |                          | 2,133                | 2,133            |                          |
| SECURITY                                     |                          | 7,403                | 7,403            |                          |
| REVENUE                                      |                          | 1,066                | 1,066            |                          |
| <b>Total Allocated Additions:</b>            | <u>1,373,597</u>         | <u>21,851</u>        | <u>1,395,448</u> | <u>1,395,448</u>         |
| <b>Total To Be Allocated:</b>                | <u><u>16,099,583</u></u> | <u><u>21,851</u></u> |                  | <u><u>16,121,434</u></u> |



**MAXIMUS**

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

|                                      | Total         | General & Admin | RISK MANAGEMENT | SECTION II | OTHER |
|--------------------------------------|---------------|-----------------|-----------------|------------|-------|
| <b>Wages &amp; Benefits</b>          |               |                 |                 |            |       |
| Salaries & Wages                     | 2,819,482     | 0               | 560,115         | 2,259,367  | 0     |
| <b>Other Expense &amp; Cost</b>      |               |                 |                 |            |       |
| Departmental Expenditures            | 22,870,695    | 0               | 10,714,023      | 12,156,581 | 91    |
| General and Administrative           | 300,076       | 0               | 59,813          | 240,463    | 0     |
| Unallowable Risk Management          | ( 10,692,810) | 0               | ( 10,692,810)   | 0          | 0     |
| Stimulus                             | ( 10,586)     | 0               | ( 2,103)        | ( 8,483)   | 0     |
| Capital Outlay - Departmental        | ( 560,871)    | 0               | 0               | ( 560,871) | 0     |
| <b>Departmental Totals</b>           |               |                 |                 |            |       |
| Total Expenditures                   | 14,725,986    | 0               | 638,838         | 14,087,057 | 91    |
| <b>Deductions</b>                    |               |                 |                 |            |       |
| Total Deductions                     | 0             | 0               | 0               | 0          | 0     |
| <b>Functional Cost</b>               |               |                 |                 |            |       |
| Functional Cost                      | 14,725,986    | 0               | 638,838         | 14,087,057 | 91    |
| <b>Allocation Step 1</b>             |               |                 |                 |            |       |
| Inbound- All Others                  | 1,373,597     | 1,373,597       | 0               | 0          | 0     |
| Reallocate Admin Costs               |               | ( 1,373,597)    | 59,589          | 1,314,000  | 8     |
| 1st Allocation                       | 16,099,583    | 0               | 698,427         | 15,401,057 | 99    |
| <b>Allocation Step 2</b>             |               |                 |                 |            |       |
| Inbound- All Others                  | 21,851        | 21,851          | 0               | 0          | 0     |
| Reallocate Admin Costs               |               | ( 21,851)       | 948             | 20,903     | 0     |
| 2nd Allocation                       | 21,851        | 0               | 948             | 20,903     | 0     |
| <b>Total For 23 GENERAL SERVICES</b> |               |                 |                 |            |       |
| Total Allocated                      | 16,121,434    | 0               | 699,375         | 15,421,960 | 99    |



**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.                   | 23               | 0.0344                | 240              |               | 240              |                  | 240              |
| INFORMATION TECHNOLOGY            | 1,070            | 1.6009                | 11,181           |               | 11,181           |                  | 11,181           |
| BUDGET AND PLANNING               | 31               | 0.0464                | 324              |               | 324              |                  | 324              |
| ACCOUNTING                        | 50               | 0.0748                | 522              |               | 522              |                  | 522              |
| FACILITIES MANAG., DESIGN & CONST | 682              | 1.0204                | 7,126            |               | 7,126            |                  | 7,126            |
| PERSONNEL                         | 68               | 0.1017                | 711              |               | 711              |                  | 711              |
| PURCHASING                        | 54               | 0.0808                | 564              |               | 564              |                  | 564              |
| GENERAL SERVICES                  | 97               | 0.1451                | 1,014            |               | 1,014            |                  | 1,014            |
| TREASURER                         | 50               | 0.0748                | 522              |               | 522              | 1                | 523              |
| SECRETARY OF STATE                | 253              | 0.3785                | 2,644            |               | 2,644            | 4                | 2,648            |
| SECURITY                          | 32               | 0.0479                | 334              |               | 334              |                  | 334              |
| REVENUE                           | 1,383            | 2.0692                | 14,452           |               | 14,452           | 20               | 14,472           |
| LEGISLATURE                       | 703              | 1.0518                | 7,346            |               | 7,346            | 10               | 7,356            |
| JUDICIARY                         | 3,971            | 5.9411                | 41,495           |               | 41,495           | 58               | 41,553           |
| GOVERNOR                          | 32               | 0.0479                | 334              |               | 334              |                  | 334              |
| LT. GOVERNOR                      | 6                | 0.0090                | 63               |               | 63               |                  | 63               |
| AUDITOR                           | 116              | 0.1736                | 1,212            |               | 1,212            | 2                | 1,214            |
| ATTORNEY GENERAL                  | 371              | 0.5551                | 3,877            |               | 3,877            | 5                | 3,882            |
| AGRICULTURE                       | 535              | 0.8004                | 5,590            |               | 5,590            | 8                | 5,598            |
| INSURANCE                         | 744              | 1.1131                | 7,774            |               | 7,774            | 11               | 7,785            |
| CONSERVATION                      | 1,894            | 2.8337                | 19,791           |               | 19,791           | 28               | 19,819           |
| ECONOMIC DEVELOPMENT              | 947              | 1.4168                | 9,896            |               | 9,896            | 14               | 9,910            |
| EDUCATION                         | 2,635            | 3.9423                | 27,534           |               | 27,534           | 39               | 27,573           |
| HIGHER EDUCATION                  | 65               | 0.0972                | 679              |               | 679              | 1                | 680              |
| HEALTH                            | 1,706            | 2.5524                | 17,827           |               | 17,827           | 25               | 17,852           |
| HIGHWAYS                          | 6,398            | 9.5723                | 66,855           |               | 66,855           | 94               | 66,949           |
| LABOR                             | 987              | 1.4767                | 10,314           |               | 10,314           | 14               | 10,328           |
| MENTAL HEALTH                     | 8,255            | 12.3506               | 86,260           |               | 86,260           | 121              | 86,381           |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NATURAL RESOURCES    | 1,934            | 2.8935                | 20,209           |               | 20,209           | 28               | 20,237           |
| PUBLIC SAFETY        | 5,248            | 7.8517                | 54,838           |               | 54,838           | 77               | 54,915           |
| SOCIAL SERVICES      | 7,561            | 11.3123               | 79,008           |               | 79,008           | 111              | 79,119           |
| CORRECTIONS          | 10,989           | 16.4408               | 114,829          |               | 114,829          | 161              | 114,990          |
| ALL OTHER            | 7,949            | 11.8928               | 83,062           |               | 83,062           | 116              | 83,178           |
| <b>SubTotal</b>      | <b>66,839</b>    | <b>100.0000</b>       | <b>698,427</b>   |               | <b>698,427</b>   | <b>948</b>       | <b>699,375</b>   |
| <b>Total</b>         | <b>66,839</b>    | <b>100.0000</b>       | <b>698,427</b>   |               | <b>698,427</b>   | <b>948</b>       | <b>699,375</b>   |

Allocation Basis: Total Number of Employees, FY 2011

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

**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              | 15,401,057       |               | 15,401,057       | 20,903           | 15,421,960       |
| SubTotal             | 100              | 100.0000              | 15,401,057       |               | 15,401,057       | 20,903           | 15,421,960       |
| Total                | 100              | 100.0000              | 15,401,057       |               | 15,401,057       | 20,903           | 15,421,960       |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Activity - OTHER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 99               |               | 99               |                  | 99               |
| SubTotal             | 100              | 100.0000              | 99               |               | 99               |                  | 99               |
| Total                | 100              | 100.0000              | 99               |               | 99               |                  | 99               |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

| Receiving Department | Total      | RISK MANAGEMENT | SECTION II | OTHER |
|----------------------|------------|-----------------|------------|-------|
| COMM. OF ADMIN.      | 240        | 240             | 0          | 0     |
| INFORMATION          | 11,181     | 11,181          | 0          | 0     |
| BUDGET AND PLANNING  | 324        | 324             | 0          | 0     |
| ACCOUNTING           | 522        | 522             | 0          | 0     |
| FACILITIES MANAG.,   | 7,126      | 7,126           | 0          | 0     |
| PERSONNEL            | 711        | 711             | 0          | 0     |
| PURCHASING           | 564        | 564             | 0          | 0     |
| GENERAL SERVICES     | 1,014      | 1,014           | 0          | 0     |
| TREASURER            | 523        | 523             | 0          | 0     |
| SECRETARY OF STATE   | 2,648      | 2,648           | 0          | 0     |
| SECURITY             | 334        | 334             | 0          | 0     |
| REVENUE              | 14,472     | 14,472          | 0          | 0     |
| LEGISLATURE          | 7,356      | 7,356           | 0          | 0     |
| JUDICIARY            | 41,553     | 41,553          | 0          | 0     |
| GOVERNOR             | 334        | 334             | 0          | 0     |
| LT. GOVERNOR         | 63         | 63              | 0          | 0     |
| AUDITOR              | 1,214      | 1,214           | 0          | 0     |
| ATTORNEY GENERAL     | 3,882      | 3,882           | 0          | 0     |
| AGRICULTURE          | 5,598      | 5,598           | 0          | 0     |
| INSURANCE            | 7,785      | 7,785           | 0          | 0     |
| CONSERVATION         | 19,819     | 19,819          | 0          | 0     |
| ECONOMIC DEVELOPMENT | 9,910      | 9,910           | 0          | 0     |
| EDUCATION            | 27,573     | 27,573          | 0          | 0     |
| HIGHER EDUCATION     | 680        | 680             | 0          | 0     |
| HEALTH               | 17,852     | 17,852          | 0          | 0     |
| HIGHWAYS             | 66,949     | 66,949          | 0          | 0     |
| LABOR                | 10,328     | 10,328          | 0          | 0     |
| MENTAL HEALTH        | 86,381     | 86,381          | 0          | 0     |
| NATURAL RESOURCES    | 20,237     | 20,237          | 0          | 0     |
| PUBLIC SAFETY        | 54,915     | 54,915          | 0          | 0     |
| SOCIAL SERVICES      | 79,119     | 79,119          | 0          | 0     |
| CORRECTIONS          | 114,990    | 114,990         | 0          | 0     |
| ALL OTHER            | 15,505,237 | 83,178          | 15,421,960 | 99    |



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

| Receiving Department | Total             | RISK MANAGEMENT | SECTION II        | OTHER     |
|----------------------|-------------------|-----------------|-------------------|-----------|
| Direct Billed        | 0                 | 0               | 0                 | 0         |
| <b>Total</b>         | <b>16,121,434</b> | <b>699,375</b>  | <b>15,421,960</b> | <b>99</b> |

STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of 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: | 3,383,801               |                      |                  | 3,383,801               |
| BUILDING USE                          | 57,472                  |                      | 57,472           |                         |
| RETIREMENT/GROUP INSURANCE            | 750,034                 |                      | 750,034          |                         |
| OASDHI                                | 145,473                 |                      | 145,473          |                         |
| BUILDING RENTAL                       | 207,329                 |                      | 207,329          |                         |
| UNEMPLOYMENT COMPENSATION             | 14,581                  |                      | 14,581           |                         |
| INSURANCE                             | 46                      |                      | 46               |                         |
| BUDGET AND PLANNING                   | 2,628                   | 407                  | 3,035            |                         |
| ACCOUNTING                            | 55,524                  | 1,503                | 57,027           |                         |
| PURCHASING                            | 2,668                   | 11                   | 2,679            |                         |
| GENERAL SERVICES                      | 522                     | 1                    | 523              |                         |
| TREASURER                             |                         | 2,595                | 2,595            |                         |
| SECRETARY OF STATE                    |                         | 35,058               | 35,058           |                         |
| SECURITY                              |                         | 14,214               | 14,214           |                         |
| REVENUE                               |                         | 40                   | 40               |                         |
| Total Allocated Additions:            | <u>1,236,277</u>        | <u>53,829</u>        | <u>1,290,106</u> | <u>1,290,106</u>        |
| Total To Be Allocated:                | <u><u>4,620,078</u></u> | <u><u>53,829</u></u> |                  | <u><u>4,673,907</u></u> |

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

|                                 | Total         | General & Admin | DISBURSEMENTS | GENERAL GOVT  |
|---------------------------------|---------------|-----------------|---------------|---------------|
| <b>Wages &amp; Benefits</b>     |               |                 |               |               |
| Salaries & Wages                | 2,000,401     | 0               | 96,775        | 1,903,626     |
| <b>Other Expense &amp; Cost</b> |               |                 |               |               |
| Departmental Expenditures       | 1,408,597     | 0               | 68,176        | 1,340,421     |
| Refunds                         | 35,898,578    | 0               | 0             | 35,898,578    |
| Capital Outlay                  | ( 19,547)     | 0               | ( 946)        | ( 18,601)     |
| Refunds                         | ( 35,898,578) | 0               | 0             | ( 35,898,578) |
| Stimulus                        | ( 5,650)      | 0               | 0             | ( 5,650)      |
| <b>Departmental Totals</b>      |               |                 |               |               |
| Total Expenditures              | 3,383,801     | 0               | 164,005       | 3,219,796     |
| <b>Deductions</b>               |               |                 |               |               |
| Total Deductions                | 0             | 0               | 0             | 0             |
| <b>Functional Cost</b>          |               |                 |               |               |
| Functional Cost                 | 3,383,801     | 0               | 164,005       | 3,219,796     |
| <b>Allocation Step 1</b>        |               |                 |               |               |
| Inbound- All Others             | 1,236,277     | 1,236,277       | 0             | 0             |
| Reallocate Admin Costs          |               | ( 1,236,277)    | 59,920        | 1,176,357     |
| 1st Allocation                  | 4,620,078     | 0               | 223,925       | 4,396,153     |
| <b>Allocation Step 2</b>        |               |                 |               |               |
| Inbound- All Others             | 53,829        | 53,829          | 0             | 0             |
| Reallocate Admin Costs          |               | ( 53,829)       | 2,609         | 51,220        |
| 2nd Allocation                  | 53,829        | 0               | 2,609         | 51,220        |
| <b>Total For 24 TREASURER</b>   |               |                 |               |               |
| Total Allocated                 | 4,673,907     | 0               | 226,534       | 4,447,373     |



**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.                   | 1,086            | 0.0202                | 45               |               | 45               |                  | 45               |
| INFORMATION TECHNOLOGY            | 53,083           | 0.9884                | 2,213            |               | 2,213            |                  | 2,213            |
| BUDGET AND PLANNING               | 1,031            | 0.0192                | 43               |               | 43               |                  | 43               |
| ACCOUNTING                        | 2,171            | 0.0404                | 91               |               | 91               |                  | 91               |
| FACILITIES MANAG., DESIGN & CONST | 93,856           | 1.7477                | 3,913            |               | 3,913            |                  | 3,913            |
| PERSONNEL                         | 2,248            | 0.0419                | 94               |               | 94               |                  | 94               |
| PURCHASING                        | 2,429            | 0.0452                | 101              |               | 101              |                  | 101              |
| GENERAL SERVICES                  | 51,148           | 0.9524                | 2,133            |               | 2,133            |                  | 2,133            |
| TREASURER                         | 62,235           | 1.1589                | 2,595            |               | 2,595            |                  | 2,595            |
| SECRETARY OF STATE                | 14,257           | 0.2655                | 594              |               | 594              | 7                | 601              |
| SECURITY                          | 971              | 0.0181                | 40               |               | 40               |                  | 40               |
| REVENUE                           | 1,191,167        | 22.1802               | 49,666           |               | 49,666           | 610              | 50,276           |
| LEGISLATURE                       | 28,182           | 0.5248                | 1,175            |               | 1,175            | 14               | 1,189            |
| JUDICIARY                         | 139,858          | 2.6043                | 5,832            |               | 5,832            | 72               | 5,904            |
| GOVERNOR                          | 1,892            | 0.0352                | 79               |               | 79               | 1                | 80               |
| LT. GOVERNOR                      | 300              | 0.0056                | 13               |               | 13               |                  | 13               |
| AUDITOR                           | 4,583            | 0.0853                | 191              |               | 191              | 2                | 193              |
| ATTORNEY GENERAL                  | 23,804           | 0.4432                | 993              |               | 993              | 12               | 1,005            |
| AGRICULTURE                       | 30,485           | 0.5677                | 1,271            |               | 1,271            | 16               | 1,287            |
| INSURANCE                         | 35,347           | 0.6582                | 1,474            |               | 1,474            | 18               | 1,492            |
| CONSERVATION                      | 117,149          | 2.1814                | 4,885            |               | 4,885            | 60               | 4,945            |
| ECONOMIC DEVELOPMENT              | 56,043           | 1.0436                | 2,337            |               | 2,337            | 29               | 2,366            |
| EDUCATION                         | 535,359          | 9.9687                | 22,323           |               | 22,323           | 274              | 22,597           |
| HIGHER EDUCATION                  | 7,963            | 0.1483                | 332              |               | 332              | 4                | 336              |
| HEALTH                            | 181,281          | 3.3756                | 7,559            |               | 7,559            | 93               | 7,652            |
| HIGHWAYS                          | 616,329          | 11.4765               | 25,699           |               | 25,699           | 315              | 26,014           |
| LABOR                             | 88,070           | 1.6399                | 3,672            |               | 3,672            | 45               | 3,717            |
| MENTAL HEALTH                     | 301,129          | 5.6072                | 12,556           |               | 12,556           | 154              | 12,710           |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NATURAL RESOURCES    | 137,231          | 2.5553                | 5,722            |               | 5,722            | 70               | 5,792            |
| PUBLIC SAFETY        | 235,135          | 4.3784                | 9,804            |               | 9,804            | 120              | 9,924            |
| SOCIAL SERVICES      | 954,284          | 17.7694               | 39,790           |               | 39,790           | 488              | 40,278           |
| CORRECTIONS          | 396,450          | 7.3822                | 16,531           |               | 16,531           | 203              | 16,734           |
| ALL OTHER            | 3,819            | 0.0711                | 159              |               | 159              | 2                | 161              |
| SubTotal             | 5,370,375        | 100.0000              | 223,925          |               | 223,925          | 2,609            | 226,534          |
| Total                | 5,370,375        | 100.0000              | 223,925          |               | 223,925          | 2,609            | 226,534          |

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

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

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

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 4,396,153        |               | 4,396,153        | 51,220           | 4,447,373        |
| SubTotal             | 100              | 100.0000              | 4,396,153        |               | 4,396,153        | 51,220           | 4,447,373        |
| Total                | 100              | 100.0000              | 4,396,153        |               | 4,396,153        | 51,220           | 4,447,373        |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

| Receiving Department | Total     | DISBURSEMENTS | GENERAL GOV'T |
|----------------------|-----------|---------------|---------------|
| COMM. OF ADMIN.      | 45        | 45            | 0             |
| INFORMATION          | 2,213     | 2,213         | 0             |
| BUDGET AND PLANNING  | 43        | 43            | 0             |
| ACCOUNTING           | 91        | 91            | 0             |
| FACILITIES MANAG.,   | 3,913     | 3,913         | 0             |
| PERSONNEL            | 94        | 94            | 0             |
| PURCHASING           | 101       | 101           | 0             |
| GENERAL SERVICES     | 2,133     | 2,133         | 0             |
| TREASURER            | 2,595     | 2,595         | 0             |
| SECRETARY OF STATE   | 601       | 601           | 0             |
| SECURITY             | 40        | 40            | 0             |
| REVENUE              | 50,276    | 50,276        | 0             |
| LEGISLATURE          | 1,189     | 1,189         | 0             |
| JUDICIARY            | 5,904     | 5,904         | 0             |
| GOVERNOR             | 80        | 80            | 0             |
| LT. GOVERNOR         | 13        | 13            | 0             |
| AUDITOR              | 193       | 193           | 0             |
| ATTORNEY GENERAL     | 1,005     | 1,005         | 0             |
| AGRICULTURE          | 1,287     | 1,287         | 0             |
| INSURANCE            | 1,492     | 1,492         | 0             |
| CONSERVATION         | 4,945     | 4,945         | 0             |
| ECONOMIC DEVELOPMENT | 2,366     | 2,366         | 0             |
| EDUCATION            | 22,597    | 22,597        | 0             |
| HIGHER EDUCATION     | 336       | 336           | 0             |
| HEALTH               | 7,652     | 7,652         | 0             |
| HIGHWAYS             | 26,014    | 26,014        | 0             |
| LABOR                | 3,717     | 3,717         | 0             |
| MENTAL HEALTH        | 12,710    | 12,710        | 0             |
| NATURAL RESOURCES    | 5,792     | 5,792         | 0             |
| PUBLIC SAFETY        | 9,924     | 9,924         | 0             |
| SOCIAL SERVICES      | 40,278    | 40,278        | 0             |
| CORRECTIONS          | 16,734    | 16,734        | 0             |
| ALL OTHER            | 4,447,534 | 161           | 4,447,373     |

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

| Receiving Department | Total            | DISBURSEMENTS  | GENERAL GOV'T    |
|----------------------|------------------|----------------|------------------|
| Direct Billed        | 0                | 0              | 0                |
| <b>Total</b>         | <b>4,673,907</b> | <b>226,534</b> | <b>4,447,373</b> |



STATE OF MISSOURI  
SECRETARY OF STATE  
NATURE AND EXTENT OF SERVICES

The Secretary of State maintains a central records facility which stores inactive records required to be maintained under State or Federal records management policies. The costs of this service 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: | 31,029,548     |                |           | 31,029,548 |
| BUILDING USE                          | 430,450        |                | 430,450   |            |
| RETIREMENT/GROUP INSURANCE            | 3,692,145      |                | 3,692,145 |            |
| OASDHI                                | 656,486        |                | 656,486   |            |
| BUILDING RENTAL                       | 1,735,526      |                | 1,735,526 |            |
| WORKER'S COMPENSATION                 | 31,353         |                | 31,353    |            |
| UNEMPLOYMENT COMPENSATION             | 8,146          |                | 8,146     |            |
| INSURANCE                             | 233            |                | 233       |            |
| BUDGET AND PLANNING                   | 11,863         | 1,835          | 13,698    |            |
| ACCOUNTING                            | 11,498         | 312            | 11,810    |            |
| PURCHASING                            | 22,674         | 97             | 22,771    |            |
| GENERAL SERVICES                      | 2,644          | 4              | 2,648     |            |
| TREASURER                             | 594            | 7              | 601       |            |
| SECRETARY OF STATE                    |                | 135,870        | 135,870   |            |
| SECURITY                              |                | 66,035         | 66,035    |            |
| REVENUE                               |                | 648            | 648       |            |
| Total Allocated Additions:            | 6,603,612      | 204,808        | 6,808,420 | 6,808,420  |
| Total To Be Allocated:                | 37,633,160     | 204,808        |           | 37,837,968 |

## MAXIMUS

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

|  | Total        | General & Admin | RECORDS MANAGEMENT | GENERAL GOV'T |
|--|--------------|-----------------|--------------------|---------------|
| <b>Wages &amp; Benefits</b>            |              |                 |                    |               |
| Salaries & Wages                       | 7,223,022    | 0               | 1,983,406          | 5,239,616     |
| <b>Other Expense &amp; Cost</b>        |              |                 |                    |               |
| Departmental Expenditures              | 20,407,583   | 0               | 475,597            | 19,931,986    |
| General and Administrative             | 5,139,564    | 0               | 1,411,299          | 3,728,265     |
| Capital Outlay - Departmental          | ( 442,133)   | 0               | 0                  | ( 442,133)    |
| Capital Outlay - G & A                 | ( 1,298,488) | 0               | ( 356,558)         | ( 941,930)    |
| <b>Departmental Totals</b>             |              |                 |                    |               |
| Total Expenditures                     | 31,029,548   | 0               | 3,513,744          | 27,515,804    |
| <b>Deductions</b>                      |              |                 |                    |               |
| Total Deductions                       | 0            | 0               | 0                  | 0             |
| Functional Cost                        | 31,029,548   | 0               | 3,513,744          | 27,515,804    |
| <b>Allocation Step 1</b>               |              |                 |                    |               |
| Inbound- All Others                    | 6,603,612    | 6,603,612       | 0                  | 0             |
| Reallocate Admin Costs                 |              | ( 6,603,612)    | 747,786            | 5,855,826     |
| 1st Allocation                         | 37,633,160   | 0               | 4,261,530          | 33,371,630    |
| <b>Allocation Step 2</b>               |              |                 |                    |               |
| Inbound- All Others                    | 204,808      | 204,808         | 0                  | 0             |
| Reallocate Admin Costs                 |              | ( 204,808)      | 23,192             | 181,616       |
| 2nd Allocation                         | 204,808      | 0               | 23,192             | 181,616       |
| <b>Total For 25 SECRETARY OF STATE</b> |              |                 |                    |               |
| Total Allocated                        | 37,837,968   | 0               | 4,284,722          | 33,553,246    |

**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.                   | 70               | 0.0220                | 940              |               | 940              |                  | 940              |
| INFORMATION TECHNOLOGY            | 400              | 0.1260                | 5,369            |               | 5,369            |                  | 5,369            |
| BUDGET AND PLANNING               | 1                | 0.0003                | 13               |               | 13               |                  | 13               |
| ACCOUNTING                        | 3,825            | 1.2047                | 51,339           |               | 51,339           |                  | 51,339           |
| FACILITIES MANAG., DESIGN & CONST | 2,069            | 0.6516                | 27,770           |               | 27,770           |                  | 27,770           |
| PERSONNEL                         | 452              | 0.1424                | 6,067            |               | 6,067            |                  | 6,067            |
| PURCHASING                        | 9                | 0.0028                | 121              |               | 121              |                  | 121              |
| TREASURER                         | 2,612            | 0.8227                | 35,058           |               | 35,058           |                  | 35,058           |
| SECRETARY OF STATE                | 10,123           | 3.1883                | 135,870          |               | 135,870          |                  | 135,870          |
| SECURITY                          | 50               | 0.0157                | 671              |               | 671              | 4                | 675              |
| REVENUE                           | 1,368            | 0.4309                | 18,361           |               | 18,361           | 106              | 18,467           |
| LEGISLATURE                       | 1,605            | 0.5055                | 21,542           |               | 21,542           | 125              | 21,667           |
| JUDICIARY                         | 38,602           | 12.1579               | 518,113          |               | 518,113          | 3,005            | 521,118          |
| GOVERNOR                          | 96               | 0.0302                | 1,289            |               | 1,289            | 7                | 1,296            |
| LT. GOVERNOR                      | 146              | 0.0460                | 1,960            |               | 1,960            | 11               | 1,971            |
| AUDITOR                           | 2,231            | 0.7027                | 29,944           |               | 29,944           | 174              | 30,118           |
| ATTORNEY GENERAL                  | 57,386           | 18.0740               | 770,232          |               | 770,232          | 4,466            | 774,698          |
| AGRICULTURE                       | 885              | 0.2787                | 11,878           |               | 11,878           | 69               | 11,947           |
| INSURANCE                         | 11,548           | 3.6371                | 154,996          |               | 154,996          | 899              | 155,895          |
| CONSERVATION                      | 519              | 0.1635                | 6,966            |               | 6,966            | 40               | 7,006            |
| ECONOMIC DEVELOPMENT              | 3,504            | 1.1036                | 47,030           |               | 47,030           | 273              | 47,303           |
| EDUCATION                         | 5,666            | 1.7845                | 76,049           |               | 76,049           | 441              | 76,490           |
| HIGHER EDUCATION                  | 1,772            | 0.5581                | 23,784           |               | 23,784           | 138              | 23,922           |
| HEALTH                            | 13,626           | 4.2916                | 182,887          |               | 182,887          | 1,061            | 183,948          |
| HIGHWAYS                          | 1,896            | 0.5972                | 25,448           |               | 25,448           | 148              | 25,596           |
| LABOR                             | 15,891           | 5.0050                | 213,288          |               | 213,288          | 1,237            | 214,525          |
| MENTAL HEALTH                     | 9,848            | 3.1017                | 132,179          |               | 132,179          | 767              | 132,946          |
| NATURAL RESOURCES                 | 9,794            | 3.0847                | 131,454          |               | 131,454          | 762              | 132,216          |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| PUBLIC SAFETY        | 17,629           | 5.5524                | 236,615          |               | 236,615          | 1,372            | 237,987          |
| SOCIAL SERVICES      | 44,690           | 14.0754               | 599,826          |               | 599,826          | 3,479            | 603,305          |
| CORRECTIONS          | 54,662           | 17.2161               | 733,670          |               | 733,670          | 4,255            | 737,925          |
| ALL OTHER            | 4,530            | 1.4267                | 60,801           |               | 60,801           | 353              | 61,154           |
| <b>SubTotal</b>      | <b>317,505</b>   | <b>100.0000</b>       | <b>4,261,530</b> |               | <b>4,261,530</b> | <b>23,192</b>    | <b>4,284,722</b> |
| <b>Total</b>         | <b>317,505</b>   | <b>100.0000</b>       | <b>4,261,530</b> |               | <b>4,261,530</b> | <b>23,192</b>    | <b>4,284,722</b> |

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

**MAXIMUS**

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

Activity - GENERAL GOVT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 33,371,630       |               | 33,371,630       | 181,616          | 33,553,246       |
| SubTotal             | 100              | 100.0000              | 33,371,630       |               | 33,371,630       | 181,616          | 33,553,246       |
| Total                | 100              | 100.0000              | 33,371,630       |               | 33,371,630       | 181,616          | 33,553,246       |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

| Receiving Department | Total      | RECORDS | GENERAL GOV'T |
|----------------------|------------|---------|---------------|
| COMM. OF ADMIN.      | 940        | 940     | 0             |
| INFORMATION          | 5,369      | 5,369   | 0             |
| BUDGET AND PLANNING  | 13         | 13      | 0             |
| ACCOUNTING           | 51,339     | 51,339  | 0             |
| FACILITIES MANAG.,   | 27,770     | 27,770  | 0             |
| PERSONNEL            | 6,067      | 6,067   | 0             |
| PURCHASING           | 121        | 121     | 0             |
| TREASURER            | 35,058     | 35,058  | 0             |
| SECRETARY OF STATE   | 135,870    | 135,870 | 0             |
| SECURITY             | 675        | 675     | 0             |
| REVENUE              | 18,467     | 18,467  | 0             |
| LEGISLATURE          | 21,667     | 21,667  | 0             |
| JUDICIARY            | 521,118    | 521,118 | 0             |
| GOVERNOR             | 1,296      | 1,296   | 0             |
| LT. GOVERNOR         | 1,971      | 1,971   | 0             |
| AUDITOR              | 30,118     | 30,118  | 0             |
| ATTORNEY GENERAL     | 774,698    | 774,698 | 0             |
| AGRICULTURE          | 11,947     | 11,947  | 0             |
| INSURANCE            | 155,895    | 155,895 | 0             |
| CONSERVATION         | 7,006      | 7,006   | 0             |
| ECONOMIC DEVELOPMENT | 47,303     | 47,303  | 0             |
| EDUCATION            | 76,490     | 76,490  | 0             |
| HIGHER EDUCATION     | 23,922     | 23,922  | 0             |
| HEALTH               | 183,948    | 183,948 | 0             |
| HIGHWAYS             | 25,596     | 25,596  | 0             |
| LABOR                | 214,525    | 214,525 | 0             |
| MENTAL HEALTH        | 132,946    | 132,946 | 0             |
| NATURAL RESOURCES    | 132,216    | 132,216 | 0             |
| PUBLIC SAFETY        | 237,987    | 237,987 | 0             |
| SOCIAL SERVICES      | 603,305    | 603,305 | 0             |
| CORRECTIONS          | 737,925    | 737,925 | 0             |
| ALL OTHER            | 33,614,400 | 61,154  | 33,553,246    |

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

| Receiving Department | Total             | RECORDS          | GENERAL GOV'T     |
|----------------------|-------------------|------------------|-------------------|
| Direct Billed        | 0                 | 0                | 0                 |
| <b>Total</b>         | <b>37,837,968</b> | <b>4,284,722</b> | <b>33,553,246</b> |



STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

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

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

|                                       | 1st Allocation          | 2nd Allocation       | Sub-Total      | Total                   |
|---------------------------------------|-------------------------|----------------------|----------------|-------------------------|
| Expenditures Per Financial Statement: | 1,005,372               |                      |                | 1,005,372               |
| BUILDING USE                          | 7,224                   |                      | 7,224          |                         |
| RETIREMENT/GROUP INSURANCE            | 443,496                 |                      | 443,496        |                         |
| OASDHI                                | 83,883                  |                      | 83,883         |                         |
| UNEMPLOYMENT COMPENSATION             | 8,657                   |                      | 8,657          |                         |
| INSURANCE                             | 29                      |                      | 29             |                         |
| BUDGET AND PLANNING                   | 3,268                   | 505                  | 3,773          |                         |
| ACCOUNTING                            | 714                     | 19                   | 733            |                         |
| PERSONNEL                             | 561                     | 5                    | 566            |                         |
| PURCHASING                            | 388                     | 2                    | 390            |                         |
| GENERAL SERVICES                      | 334                     |                      | 334            |                         |
| TREASURER                             | 40                      |                      | 40             |                         |
| SECRETARY OF STATE                    | 671                     | 4                    | 675            |                         |
| SECURITY                              |                         | 9,476                | 9,476          |                         |
| Total Allocated Additions:            | <u>549,265</u>          | <u>10,011</u>        | <u>559,276</u> | <u>559,276</u>          |
| Total To Be Allocated:                | <u><u>1,554,637</u></u> | <u><u>10,011</u></u> |                | <u><u>1,564,648</u></u> |



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

|                                 | Total      | General & Admin | SECURITY   |
|---------------------------------|------------|-----------------|------------|
| <b>Wages &amp; Benefits</b>     |            |                 |            |
| Salaries & Wages                | 1,137,573  | 0               | 1,137,573  |
| <b>Other Expense &amp; Cost</b> |            |                 |            |
| Departmental Expenditures       | 136,841    | 0               | 136,841    |
| General and Administrative      | 14,419     | 0               | 14,419     |
| Capital Outlay - Departmental   | ( 60,802)  | 0               | ( 60,802)  |
| Capital Outlay - G & A          | ( 27)      | 0               | ( 27)      |
| Unallowable Security            | ( 222,632) | 0               | ( 222,632) |
| <b>Departmental Totals</b>      |            |                 |            |
| Total Expenditures              | 1,005,372  | 0               | 1,005,372  |
| <b>Deductions</b>               |            |                 |            |
| Total Deductions                | 0          | 0               | 0          |
| <b>Functional Cost</b>          |            |                 |            |
| Functional Cost                 | 1,005,372  | 0               | 1,005,372  |
| <b>Allocation Step 1</b>        |            |                 |            |
| Inbound- All Others             | 549,285    | 549,265         | 0          |
| Reallocate Admin Costs          |            | ( 549,265)      | 549,265    |
| 1st Allocation                  | 1,554,637  | 0               | 1,554,637  |
| <b>Allocation Step 2</b>        |            |                 |            |
| Inbound- All Others             | 10,011     | 10,011          | 0          |
| Reallocate Admin Costs          |            | ( 10,011)       | 10,011     |
| 2nd Allocation                  | 10,011     | 0               | 10,011     |
| <b>Total For 26 SECURITY</b>    |            |                 |            |
| Total Allocated                 | 1,564,648  | 0               | 1,564,648  |



**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.                   | 22               | 0.4190                | 6,515            |               | 6,515            |                  | 6,515            |
| INFORMATION TECHNOLOGY            | 480              | 9.1429                | 142,138          |               | 142,138          |                  | 142,138          |
| BUDGET AND PLANNING               | 27               | 0.5143                | 7,995            |               | 7,995            |                  | 7,995            |
| ACCOUNTING                        | 47               | 0.8952                | 13,918           |               | 13,918           |                  | 13,918           |
| FACILITIES MANAG., DESIGN & CONST | 141              | 2.6857                | 41,753           |               | 41,753           |                  | 41,753           |
| PERSONNEL                         | 51               | 0.9714                | 15,102           |               | 15,102           |                  | 15,102           |
| PURCHASING                        | 34               | 0.6476                | 10,068           |               | 10,068           |                  | 10,068           |
| GENERAL SERVICES                  | 25               | 0.4762                | 7,403            |               | 7,403            |                  | 7,403            |
| TREASURER                         | 48               | 0.9143                | 14,214           |               | 14,214           |                  | 14,214           |
| SECRETARY OF STATE                | 223              | 4.2476                | 66,035           |               | 66,035           |                  | 66,035           |
| SECURITY                          | 32               | 0.6095                | 9,476            |               | 9,476            |                  | 9,476            |
| REVENUE                           | 920              | 17.5239               | 272,431          |               | 272,431          | 2,237            | 274,668          |
| LEGISLATURE                       | 451              | 8.5905                | 133,551          |               | 133,551          | 1,096            | 134,647          |
| JUDICIARY                         | 61               | 1.1619                | 18,063           |               | 18,063           | 148              | 18,211           |
| GOVERNOR                          | 30               | 0.5714                | 8,884            |               | 8,884            | 73               | 8,957            |
| LT. GOVERNOR                      | 6                | 0.1143                | 1,777            |               | 1,777            | 15               | 1,792            |
| AUDITOR                           | 91               | 1.7333                | 26,947           |               | 26,947           | 221              | 27,168           |
| ATTORNEY GENERAL                  | 216              | 4.1143                | 63,962           |               | 63,962           | 525              | 64,487           |
| AGRICULTURE                       | 117              | 2.2286                | 34,646           |               | 34,646           | 284              | 34,930           |
| INSURANCE                         | 187              | 3.5619                | 55,375           |               | 55,375           | 454              | 55,829           |
| ECONOMIC DEVELOPMENT              | 147              | 2.8000                | 43,530           |               | 43,530           | 357              | 43,887           |
| EDUCATION                         | 284              | 5.4095                | 84,098           |               | 84,098           | 690              | 84,788           |
| HIGHER EDUCATION                  | 61               | 1.1619                | 18,063           |               | 18,063           | 148              | 18,211           |
| HEALTH                            | 90               | 1.7143                | 26,651           |               | 26,651           | 219              | 26,870           |
| HIGHWAYS                          | 517              | 9.8476                | 153,095          |               | 153,095          | 1,256            | 154,351          |
| NATURAL RESOURCES                 | 398              | 7.5810                | 117,856          |               | 117,856          | 967              | 118,823          |
| PUBLIC SAFETY                     | 188              | 3.5810                | 55,671           |               | 55,671           | 457              | 56,128           |
| SOCIAL SERVICES                   | 326              | 6.2095                | 96,536           |               | 96,536           | 792              | 97,328           |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CORRECTIONS          | 1                | 0.0190                | 296              |               | 296              | 2                | 298              |
| ALL OTHER            | 29               | 0.5524                | 8,588            |               | 8,588            | 70               | 8,658            |
| SubTotal             | 5,250            | 100.0000              | 1,554,637        |               | 1,554,637        | 10,011           | 1,564,648        |
| Total                | 5,250            | 100.0000              | 1,554,637        |               | 1,554,637        | 10,011           | 1,564,648        |

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records

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

| Receiving Department | Total   | SECURITY |
|----------------------|---------|----------|
| COMM. OF ADMIN.      | 6,515   | 6,515    |
| INFORMATION          | 142,138 | 142,138  |
| BUDGET AND PLANNING  | 7,995   | 7,995    |
| ACCOUNTING           | 13,918  | 13,918   |
| FACILITIES MANAG.,   | 41,753  | 41,753   |
| PERSONNEL            | 15,102  | 15,102   |
| PURCHASING           | 10,068  | 10,068   |
| GENERAL SERVICES     | 7,403   | 7,403    |
| TREASURER            | 14,214  | 14,214   |
| SECRETARY OF STATE   | 66,035  | 66,035   |
| SECURITY             | 9,476   | 9,476    |
| REVENUE              | 274,668 | 274,668  |
| LEGISLATURE          | 134,647 | 134,647  |
| JUDICIARY            | 18,211  | 18,211   |
| GOVERNOR             | 8,957   | 8,957    |
| LT. GOVERNOR         | 1,792   | 1,792    |
| AUDITOR              | 27,168  | 27,168   |
| ATTORNEY GENERAL     | 64,487  | 64,487   |
| AGRICULTURE          | 34,930  | 34,930   |
| INSURANCE            | 55,829  | 55,829   |
| ECONOMIC DEVELOPMENT | 43,887  | 43,887   |
| EDUCATION            | 84,788  | 84,788   |
| HIGHER EDUCATION     | 18,211  | 18,211   |
| HEALTH               | 26,870  | 26,870   |
| HIGHWAYS             | 154,351 | 154,351  |
| NATURAL RESOURCES    | 118,823 | 118,823  |
| PUBLIC SAFETY        | 56,128  | 56,128   |
| SOCIAL SERVICES      | 97,328  | 97,328   |
| CORRECTIONS          | 298     | 298      |
| ALL OTHER            | 8,658   | 8,658    |

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

| Receiving Department | Total            | SECURITY         |
|----------------------|------------------|------------------|
| Direct Billed        | 0                | 0                |
| Total                | <u>1,564,648</u> | <u>1,564,648</u> |



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              |
|--|--------------------|----------------|-------------------|--------------------|
| <b>Expenditures Per Financial Statement:</b> | <b>428,765,953</b> |                |                   | <b>428,765,953</b> |
| BUILDING USE                                 | 628,357            |                | 628,357           |                    |
| RETIREMENT/GROUP INSURANCE                   | 19,173,108         |                | 19,173,108        |                    |
| OASDHI                                       | 3,248,523          |                | 3,248,523         |                    |
| BUILDING RENTAL                              | 3,406,474          |                | 3,406,474         |                    |
| WORKER'S COMPENSATION                        | 80,985             |                | 80,985            |                    |
| UNEMPLOYMENT COMPENSATION                    | 75,409             |                | 75,409            |                    |
| INSURANCE                                    | 1,337              |                | 1,337             |                    |
| BUDGET AND PLANNING                          | 61,838             | 9,566          | 71,404            |                    |
| ACCOUNTING                                   | 94,153             | 2,553          | 96,706            |                    |
| PERSONNEL                                    | 117,300            | 976            | 118,276           |                    |
| PURCHASING                                   | 25,732             | 110            | 25,842            |                    |
| GENERAL SERVICES                             | 14,452             | 20             | 14,472            |                    |
| TREASURER                                    | 49,666             | 610            | 50,276            |                    |
| SECRETARY OF STATE                           | 18,361             | 106            | 18,467            |                    |
| SECURITY                                     | 272,431            | 2,237          | 274,668           |                    |
| REVENUE                                      |                    | 84,967         | 84,967            |                    |
| <b>Total Allocated Additions:</b>            | <b>27,268,126</b>  | <b>101,145</b> | <b>27,369,271</b> | <b>27,369,271</b>  |
| <b>Total To Be Allocated:</b>                | <b>456,034,079</b> | <b>101,145</b> |                   | <b>456,135,224</b> |



## MAXIMUS

Schedule .3 - Costs Allocated By Activity  
For Department REVENUE

|                                 | Total            | General & Admin | CASHIER  | GENERAL GOVT     |
|---------------------------------|------------------|-----------------|----------|------------------|
| <b>Wages &amp; Benefits</b>     |                  |                 |          |                  |
| Salaries & Wages                | 37,941,340       | 0               | 163,739  | 37,777,601       |
| <b>Other Expense &amp; Cost</b> |                  |                 |          |                  |
| Departmental Expenditures       | 371,505,424      | 0               | 4,921    | 371,500,503      |
| General and Administrative      | 20,477,167       | 0               | 88,371   | 20,388,796       |
| Refunds                         | 1,351,385,368    | 0               | 0        | 1,351,385,368    |
| Capital Outlay - Departmental   | ( 822,487)       | 0               | 0        | ( 822,487)       |
| Capital Outlay - G & A          | ( 335,491)       | 0               | ( 1,448) | ( 334,043)       |
| Refunds                         | ( 1,351,385,366) | 0               | 0        | ( 1,351,385,368) |
| <b>Departmental Totals</b>      |                  |                 |          |                  |
| Total Expenditures              | 428,765,953      | 0               | 255,583  | 428,510,370      |
| <b>Deductions</b>               |                  |                 |          |                  |
| Total Deductions                | 0                | 0               | 0        | 0                |
| Functional Cost                 | 428,765,953      | 0               | 255,583  | 428,510,370      |
| <b>Allocation Step 1</b>        |                  |                 |          |                  |
| Inbound- All Others             | 27,268,126       | 27,268,126      | 0        | 0                |
| Reallocate Admin Costs          |                  | ( 27,268,126)   | 16,252   | 27,251,874       |
| 1st Allocation                  | 456,034,079      | 0               | 271,835  | 455,762,244      |
| <b>Allocation Step 2</b>        |                  |                 |          |                  |
| Inbound- All Others             | 101,145          | 101,145         | 0        | 0                |
| Reallocate Admin Costs          |                  | ( 101,145)      | 60       | 101,085          |
| 2nd Allocation                  | 101,145          | 0               | 60       | 101,085          |
| <b>Total For 27 REVENUE</b>     |                  |                 |          |                  |
| Total Allocated                 | 456,135,224      | 0               | 271,895  | 455,863,329      |

**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.                   | 1,889            | 0.0167                | 45               |               | 45               |                  | 45               |
| INFORMATION TECHNOLOGY            | 64,637           | 0.5699                | 1,549            |               | 1,549            |                  | 1,549            |
| BUDGET AND PLANNING               | 3,004            | 0.0265                | 72               |               | 72               |                  | 72               |
| ACCOUNTING                        | 126,204          | 1.1127                | 3,025            |               | 3,025            |                  | 3,025            |
| FACILITIES MANAG., DESIGN & CONST | 10,930           | 0.0964                | 262              |               | 262              |                  | 262              |
| PERSONNEL                         | 3,057            | 0.0270                | 73               |               | 73               |                  | 73               |
| PURCHASING                        | 2,314            | 0.0204                | 55               |               | 55               |                  | 55               |
| GENERAL SERVICES                  | 44,467           | 0.3920                | 1,066            |               | 1,066            |                  | 1,066            |
| TREASURER                         | 1,680            | 0.0148                | 40               |               | 40               |                  | 40               |
| SECRETARY OF STATE                | 27,024           | 0.2383                | 648              |               | 648              |                  | 648              |
| REVENUE                           | 3,545,150        | 31.2557               | 84,967           |               | 84,967           |                  | 84,967           |
| LEGISLATURE                       | 47,115           | 0.4154                | 1,129            |               | 1,129            |                  | 1,129            |
| JUDICIARY                         | 273,685          | 2.4130                | 6,559            |               | 6,559            | 2                | 6,561            |
| GOVERNOR                          | 8,211            | 0.0724                | 197              |               | 197              |                  | 197              |
| LT. GOVERNOR                      | 604              | 0.0053                | 14               |               | 14               |                  | 14               |
| AUDITOR                           | 9,158            | 0.0807                | 219              |               | 219              |                  | 219              |
| ATTORNEY GENERAL                  | 21,295           | 0.1877                | 510              |               | 510              |                  | 510              |
| AGRICULTURE                       | 16,008           | 0.1411                | 384              |               | 384              |                  | 384              |
| INSURANCE                         | 58               | 0.0005                | 1                |               | 1                |                  | 1                |
| CONSERVATION                      | 93,818           | 0.8271                | 2,248            |               | 2,248            | 1                | 2,249            |
| ECONOMIC DEVELOPMENT              | 20,105           | 0.1773                | 482              |               | 482              |                  | 482              |
| EDUCATION                         | 932,492          | 8.2213                | 22,348           |               | 22,348           | 7                | 22,355           |
| HIGHER EDUCATION                  | 1,118,005        | 9.8569                | 26,795           |               | 26,795           | 9                | 26,804           |
| HEALTH                            | 368,932          | 3.2527                | 8,842            |               | 8,842            | 3                | 8,845            |
| HIGHWAYS                          | 324,897          | 2.8645                | 7,787            |               | 7,787            | 3                | 7,790            |
| LABOR                             | 9,240            | 0.0815                | 221              |               | 221              |                  | 221              |
| MENTAL HEALTH                     | 846,276          | 7.4612                | 20,282           |               | 20,282           | 7                | 20,289           |
| NATURAL RESOURCES                 | 104,439          | 0.9208                | 2,503            |               | 2,503            | 1                | 2,504            |



**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 |
|----------------------|-------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| PUBLIC SAFETY        | 300,535           | 2.6497                | 7,203            |               | 7,203            | 2                | 7,205            |
| SOCIAL SERVICES      | 2,142,393         | 18.8885               | 51,345           |               | 51,345           | 18               | 51,363           |
| CORRECTIONS          | 862,121           | 7.6009                | 20,662           |               | 20,662           | 7                | 20,669           |
| ALL OTHER            | 12,598            | 0.1111                | 302              |               | 302              |                  | 302              |
| <b>SubTotal</b>      | <b>11,342,341</b> | <b>100.0000</b>       | <b>271,835</b>   |               | <b>271,835</b>   | <b>60</b>        | <b>271,895</b>   |
| <b>Total</b>         | <b>11,342,341</b> | <b>100.0000</b>       | <b>271,835</b>   |               | <b>271,835</b>   | <b>60</b>        | <b>271,895</b>   |

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

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

Activity - GENERAL GOVT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 455,762,244      |               | 455,762,244      | 101,085          | 455,863,329      |
| SubTotal             | 100              | 100.0000              | 455,762,244      |               | 455,762,244      | 101,085          | 455,863,329      |
| Total                | 100              | 100.0000              | 455,762,244      |               | 455,762,244      | 101,085          | 455,863,329      |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

| Receiving Department | Total       | CASHIER | GENERAL GOV'T |
|----------------------|-------------|---------|---------------|
| COMM. OF ADMIN.      | 45          | 45      | 0             |
| INFORMATION          | 1,549       | 1,549   | 0             |
| BUDGET AND PLANNING  | 72          | 72      | 0             |
| ACCOUNTING           | 3,025       | 3,025   | 0             |
| FACILITIES MANAG.,   | 262         | 262     | 0             |
| PERSONNEL            | 73          | 73      | 0             |
| PURCHASING           | 55          | 55      | 0             |
| GENERAL SERVICES     | 1,066       | 1,066   | 0             |
| TREASURER            | 40          | 40      | 0             |
| SECRETARY OF STATE   | 648         | 648     | 0             |
| REVENUE              | 84,967      | 84,967  | 0             |
| LEGISLATURE          | 1,129       | 1,129   | 0             |
| JUDICIARY            | 6,561       | 6,561   | 0             |
| GOVERNOR             | 197         | 197     | 0             |
| LT. GOVERNOR         | 14          | 14      | 0             |
| AUDITOR              | 219         | 219     | 0             |
| ATTORNEY GENERAL     | 510         | 510     | 0             |
| AGRICULTURE          | 384         | 384     | 0             |
| INSURANCE            | 1           | 1       | 0             |
| CONSERVATION         | 2,249       | 2,249   | 0             |
| ECONOMIC DEVELOPMENT | 482         | 482     | 0             |
| EDUCATION            | 22,355      | 22,355  | 0             |
| HIGHER EDUCATION     | 26,804      | 26,804  | 0             |
| HEALTH               | 8,845       | 8,845   | 0             |
| HIGHWAYS             | 7,790       | 7,790   | 0             |
| LABOR                | 221         | 221     | 0             |
| MENTAL HEALTH        | 20,289      | 20,289  | 0             |
| NATURAL RESOURCES    | 2,504       | 2,504   | 0             |
| PUBLIC SAFETY        | 7,205       | 7,205   | 0             |
| SOCIAL SERVICES      | 51,363      | 51,363  | 0             |
| CORRECTIONS          | 20,669      | 20,669  | 0             |
| ALL OTHER            | 455,863,631 | 302     | 455,863,329   |

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

| Receiving Department | Total              | CASHIER        | GENERAL GOV'T      |
|----------------------|--------------------|----------------|--------------------|
| Direct Billed        | 0                  | 0              | 0                  |
| <b>Total</b>         | <b>456,135,224</b> | <b>271,895</b> | <b>455,863,329</b> |



STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS

SCHEDULE

|                   |       |
|-------------------|-------|
| SUMMARY DATA..... | A.001 |
|-------------------|-------|

BUILDING USE

|   |        |
|---|--------|
| 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 - Ag Feed/Seed Lab .....             | 1.4.1  |
| Detail Activity Allocation - Broadway .....                     | 1.4.2  |
| Detail Activity Allocation - Capitol .....                      | 1.4.3  |
| Detail Activity Allocation - D & C Warehouse .....              | 1.4.4  |
| Detail Activity Allocation - DEQ Lab .....                      | 1.4.5  |
| Detail Activity Allocation - Health Lab .....                   | 1.4.6  |
| Detail Activity Allocation - Fletcher Daniels .....             | 1.4.7  |
| Detail Activity Allocation - Howerton .....                     | 1.4.8  |
| Detail Activity Allocation - Jefferson. ....                    | 1.4.9  |
| Detail Activity Allocation - Kirkpatrick Information Center ... | 1.4.10 |
| Detail Activity Allocation - Lewis & Clark .....                | 1.4.11 |
| Detail Activity Allocation - Mental Health .....                | 1.4.12 |
| Detail Activity Allocation - Mill Creek .....                   | 1.4.13 |
| Detail Activity Allocation - Mo. Blvd .....                     | 1.4.14 |
| Detail Activity Allocation - National Guard Complex .....       | 1.4.15 |
| Detail Activity Allocation - Penrose Family Center .....        | 1.4.16 |
| Detail Activity Allocation - Professional Registration .....    | 1.4.17 |
| Detail Activity Allocation - Springfield .....                  | 1.4.18 |
| Detail Activity Allocation - St. Joseph .....                   | 1.4.19 |
| Detail Activity Allocation - Supreme Court .....                | 1.4.20 |
| Detail Activity Allocation - Truman .....                       | 1.4.21 |
| Detail Activity Allocation - Wainwright .....                   | 1.4.22 |
| Cost Allocation Summary .....                                   | 1.5    |

EQUIPMENT USE

|   |       |
|---|-------|
| 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 - Equipment Use .....    | 2.4.1 |
| Cost Allocation Summary .....                       | 2.5   |

RETIREMENT/GROUP INSURANCE

|   |       |
|---|-------|
| 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 - Retirement/Group Insurance ..... | 3.4.1 |
| Cost Allocation Summary .....                                 | 3.5   |

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

|  | <u>SCHEDULE</u> |
|--|-----------------|
| <br>OASDHI   |                 |
| 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 - OASDHI .....                    | 4.4.1           |
| Cost Allocation Summary .....                                | 4.5             |
| <br>BUILDING RENTAL  |                 |
| 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 - Building Rental .....           | 5.4.1           |
| Cost Allocation Summary .....                                | 5.5             |
| <br>WORKERS' COMPENSATION                                    |                 |
| 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 - Workers' Compensation .....     | 6.4.1           |
| Cost Allocation Summary .....                                | 6.5             |
| <br>UNEMPLOYMENT COMPENSATION                                |                 |
| 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 - Unemployment Compensation ..... | 7.4.1           |
| Cost Allocation Summary .....                                | 7.5             |
| <br>INSURANCE  |                 |
| 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 - Auto Claim .....                | 8.4.1           |
| Detail Activity Allocation - Aircraft Liability .....        | 8.4.2           |
| Detail Activity Allocation - Surety Bonds .....              | 8.4.3           |
| Detail Activity Allocation - Specific Bonds .....            | 8.4.4           |
| Cost Allocation Summary .....                                | 8.5             |
| <br>COMMISSIONER OF ADMINISTRATION                           |                 |
| 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 - Departmental .....              | 9.4.1           |
| Detail Activity Allocation - General Government .....        | 9.4.2           |
| Cost Allocation Summary .....                                | 9.5             |

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

SCHEDULE

INFORMATION TECHNOLOGY SERVICES

|   |        |
|---|--------|
| 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 - Section II .....       | 10.4.1 |
| Cost Allocation Summary .....                       | 10.5   |

BUDGET AND PLANNING

|   |        |
|---|--------|
| 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 - Budget & Planning .....  | 11.4.1 |
| Detail Activity Allocation - Census 2010 .....        | 11.4.2 |
| Detail Activity Allocation - General Government ..... | 11.4.3 |
| Cost Allocation Summary .....                         | 11.5   |

ACCOUNTING

|   |        |
|---|--------|
| 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 - Payroll .....            | 12.4.1 |
| Detail Activity Allocation - Accounting .....         | 12.4.2 |
| Detail Activity Allocation - General Government ..... | 12.4.3 |
| Cost Allocation Summary .....                         | 12.5   |

FACILITIES MANAGEMENT, DESIGN AND CONSTRUCTION

|   |        |
|---|--------|
| 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 - Section II .....       | 13.4.1 |
| Cost Allocation Summary .....                       | 13.5   |

PERSONNEL

|   |        |
|---|--------|
| 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 - Personnel Services ..... | 14.4.1 |
| Detail Activity Allocation - Section II .....         | 14.4.2 |
| Cost Allocation Summary .....                         | 14.5   |

PURCHASING

|   |        |
|---|--------|
| 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 - Operating .....        | 15.4.1 |
| Detail Activity Allocation - Surplus Property ..... | 15.4.2 |
| Cost Allocation Summary .....                       | 15.5   |

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

SCHEDULE

GENERAL SERVICES

|   |        |
|---|--------|
| Nature and Extent of Services .....                 | 16     |
| Total Costs to be Allocated .....                   | 16.2   |
| Costs to be Allocated by Activity (Cost Pool) ..... | 16.3   |
| Detail Activity Allocation - Risk Management .....  | 16.4.1 |
| Detail Activity Allocation - Section II .....       | 16.4.2 |
| Detail Activity Allocation - Other .....            | 16.4.3 |
| Cost Allocation Summary .....                       | 16.5   |

TREASURER

|   |        |
|---|--------|
| 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 - Disbursements .....      | 17.4.1 |
| Detail Activity Allocation - General Government ..... | 17.4.2 |
| Cost Allocation Summary .....                         | 17.5   |

SECRETARY OF STATE

|   |        |
|---|--------|
| 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 - Records Management ..... | 18.4.1 |
| Detail Activity Allocation - General Government ..... | 18.4.2 |
| Cost Allocation Summary .....                         | 18.5   |

SECURITY

|   |        |
|---|--------|
| 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 - Security .....         | 19.4.1 |
| Cost Allocation Summary .....                       | 19.5   |

REVENUE

|   |        |
|---|--------|
| 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 - Cashier .....            | 20.4.1 |
| Detail Activity Allocation - General Government ..... | 20.4.2 |
| Cost Allocation Summary .....                         | 20.5   |

MAXIMUS

Allocated Costs By Department

| Grantee Departments  | BUILDING USE     | EQUIPMENT USE | RETIREMENT/GROUP INSURANCE | OASDHI   | BUILDING RENTAL | WORKER'S COMPENSATION | UNEMPLOYMENT COMPENSATION |
|----------------------|------------------|---------------|----------------------------|----------|-----------------|-----------------------|---------------------------|
| LEGISLATURE          | 598,329          | 0             | 0                          | 0        | 0               | 48,546                | 0                         |
| JUDICIARY            | 55,495           | 0             | 0                          | 0        | 0               | 747,987               | 0                         |
| GOVERNOR             | 49,606           | 0             | 0                          | 0        | 0               | 81,172                | 0                         |
| LT. GOVERNOR         | 11,207           | 0             | 0                          | 0        | 0               | 0                     | 0                         |
| AUDITOR              | 57,991           | 0             | 0                          | 0        | 0               | 3,494                 | 0                         |
| ATTORNEY GENERAL     | 170,204          | 0             | 0                          | 0        | 0               | 43,237                | 0                         |
| AGRICULTURE          | 126,830          | 0             | 0                          | 0        | 0               | 149,375               | 0                         |
| INSURANCE            | 173,465          | 0             | 0                          | 0        | 0               | 13,055                | 0                         |
| CONSERVATION         | 0                | 0             | 0                          | 0        | 0               | 0                     | 0                         |
| ECONOMIC DEVELOPMENT | 157,810          | 0             | 0                          | 0        | 0               | 70,474                | 0                         |
| EDUCATION            | 155,244          | 0             | 0                          | 0        | 0               | 772,725               | 0                         |
| HIGHER EDUCATION     | 22,104           | 0             | 0                          | 0        | 0               | 1,624                 | 0                         |
| HEALTH               | 715,540          | 0             | 0                          | 0        | 0               | 109,244               | 0                         |
| HIGHWAYS             | 0                | 0             | 0                          | 0        | 0               | 0                     | 0                         |
| LABOR                | 89,977           | 0             | 0                          | 0        | 0               | 373,640               | 0                         |
| MENTAL HEALTH        | 208,903          | 0             | 0                          | 0        | 0               | 9,373,998             | 0                         |
| NATURAL RESOURCES    | 526,910          | 0             | 0                          | 0        | 0               | 608,599               | 0                         |
| PUBLIC SAFETY        | 293,004          | 0             | 0                          | 0        | 0               | 1,837,479             | 0                         |
| SOCIAL SERVICES      | 867,017          | 0             | 0                          | 0        | 0               | 2,137,782             | 0                         |
| CORRECTIONS          | 171,085          | 0             | 0                          | 0        | 0               | 9,358,339             | 0                         |
| ALL OTHER            | 32,174           | 0             | 0                          | 0        | 156,108         | 3,383,218             | 8,320                     |
| <b>SubTotal</b>      | <b>4,482,895</b> | <b>0</b>      | <b>0</b>                   | <b>0</b> | <b>156,108</b>  | <b>29,113,988</b>     | <b>8,320</b>              |
| Direct Billed        | 0                | 0             | 0                          | 0        | 0               | 0                     | 0                         |
| Unallocated          | 0                | 0             | 0                          | 0        | 0               | 0                     | 0                         |
| <b>Total</b>         | <b>4,482,895</b> | <b>0</b>      | <b>0</b>                   | <b>0</b> | <b>156,108</b>  | <b>29,113,988</b>     | <b>8,320</b>              |



**MAXIMUS**  
**Allocated Costs By Department**

Detail

| Grantee Departments  | INSURANCE      | COMM. OF ADMIN. | INFORMATION TECHNOLOGY | BUDGET AND PLANNING | ACCOUNTING       | FACILITIES MANAG., DESIGN & CONST | PERSONNEL        |
|----------------------|----------------|-----------------|------------------------|---------------------|------------------|-----------------------------------|------------------|
| LEGISLATURE          | 646            | 0               | 0                      | 0                   | 22,417           | 0                                 | 0                |
| JUDICIARY            | 3,665          | 0               | 0                      | 31,826              | 108,586          | 0                                 | 0                |
| GOVERNOR             | 29             | 0               | 0                      | 37,691              | 1,574            | 0                                 | 0                |
| LT. GOVERNOR         | 6              | 0               | 0                      | 3,937               | 247              | 0                                 | 0                |
| AUDITOR              | 107            | 0               | 0                      | 3,855               | 3,610            | 0                                 | 0                |
| ATTORNEY GENERAL     | 347            | 0               | 0                      | 2,543               | 19,975           | 0                                 | 0                |
| AGRICULTURE          | 917            | 0               | 0                      | 43,802              | 25,877           | 0                                 | 25,466           |
| INSURANCE            | 1,115          | 0               | 0                      | 33,876              | 29,610           | 0                                 | 25,655           |
| CONSERVATION         | 1,742          | 0               | 0                      | 4,799               | 98,606           | 0                                 | 0                |
| ECONOMIC DEVELOPMENT | 960            | 0               | 0                      | 76,161              | 47,272           | 0                                 | 77,436           |
| EDUCATION            | 2,511          | 0               | 0                      | 116,435             | 482,316          | 0                                 | 0                |
| HIGHER EDUCATION     | 1,605          | 0               | 0                      | 93,305              | 6,997            | 0                                 | 0                |
| HEALTH               | 1,757          | 0               | 0                      | 55,121              | 158,091          | 0                                 | 0                |
| HIGHWAYS             | 5,884          | 0               | 0                      | 34,943              | 535,053          | 0                                 | 148,364          |
| LABOR                | 908            | 0               | 0                      | 37,650              | 76,117           | 0                                 | 75,549           |
| MENTAL HEALTH        | 8,195          | 0               | 0                      | 70,214              | 235,911          | 0                                 | 639,955          |
| NATURAL RESOURCES    | 1,970          | 0               | 0                      | 46,755              | 117,212          | 0                                 | 134,215          |
| PUBLIC SAFETY        | 64,794         | 0               | 0                      | 108,356             | 188,925          | 0                                 | 213,538          |
| SOCIAL SERVICES      | 14,806         | 0               | 0                      | 209,577             | 369,568          | 0                                 | 687,114          |
| CORRECTIONS          | 10,503         | 0               | 0                      | 46,919              | 308,001          | 0                                 | 1,015,438        |
| ALL OTHER            | 12,272         | 361,045         | 156,141,012            | 1,335,790           | 89,061           | 95,925,304                        | 305,437          |
| <b>SubTotal</b>      | <b>134,739</b> | <b>361,045</b>  | <b>156,141,012</b>     | <b>2,393,555</b>    | <b>2,925,026</b> | <b>95,925,304</b>                 | <b>3,348,167</b> |
| Direct Billed        | 0              | 0               | 0                      | 0                   | 0                | 0                                 | 0                |
| Unallocated          | 0              | 0               | 0                      | 0                   | 0                | 0                                 | 0                |
| <b>Total</b>         | <b>134,739</b> | <b>361,045</b>  | <b>156,141,012</b>     | <b>2,393,555</b>    | <b>2,925,026</b> | <b>95,925,304</b>                 | <b>3,348,167</b> |

**MAXIMUS**  
**Allocated Costs By Department**

| Grantee Departments  | PURCHASING       | GENERAL SERVICES  | TREASURER        | SECRETARY OF STATE | SECURITY       | REVENUE            | Total Allocated    |
|----------------------|------------------|-------------------|------------------|--------------------|----------------|--------------------|--------------------|
| LEGISLATURE          | 0                | 7,356             | 1,189            | 21,667             | 134,647        | 1,129              | 835,926            |
| JUDICIARY            | 0                | 41,553            | 5,904            | 521,118            | 18,211         | 6,561              | 1,540,906          |
| GOVERNOR             | 0                | 334               | 80               | 1,296              | 8,957          | 197                | 180,936            |
| LT. GOVERNOR         | 1                | 63                | 13               | 1,971              | 1,792          | 14                 | 19,251             |
| AUDITOR              | 1,821            | 1,214             | 193              | 30,118             | 27,168         | 219                | 129,790            |
| ATTORNEY GENERAL     | 4,952            | 3,882             | 1,005            | 774,698            | 64,487         | 510                | 1,085,840          |
| AGRICULTURE          | 6,516            | 5,598             | 1,287            | 11,947             | 34,930         | 384                | 432,929            |
| INSURANCE            | 5,112            | 7,785             | 1,492            | 155,895            | 55,829         | 1                  | 502,890            |
| CONSERVATION         | 46,258           | 19,819            | 4,945            | 7,006              | 0              | 2,249              | 185,424            |
| ECONOMIC DEVELOPMENT | 53,143           | 9,910             | 2,366            | 47,303             | 43,887         | 482                | 587,204            |
| EDUCATION            | 192,817          | 27,573            | 22,597           | 76,490             | 84,788         | 22,355             | 1,955,851          |
| HIGHER EDUCATION     | 22,006           | 680               | 336              | 23,922             | 18,211         | 26,804             | 217,594            |
| HEALTH               | 181,051          | 17,852            | 7,652            | 183,948            | 26,870         | 8,845              | 1,465,971          |
| HIGHWAYS             | 0                | 66,949            | 26,014           | 25,596             | 154,351        | 7,790              | 1,004,944          |
| LABOR                | 4,379            | 10,328            | 3,717            | 214,525            | 0              | 221                | 887,011            |
| MENTAL HEALTH        | 162,452          | 86,381            | 12,710           | 132,946            | 0              | 20,289             | 10,951,954         |
| NATURAL RESOURCES    | 42,933           | 20,237            | 5,792            | 132,216            | 118,823        | 2,504              | 1,758,166          |
| PUBLIC SAFETY        | 138,652          | 54,915            | 9,924            | 237,987            | 56,128         | 7,205              | 3,210,907          |
| SOCIAL SERVICES      | 405,996          | 79,119            | 40,278           | 603,305            | 97,328         | 51,363             | 5,563,253          |
| CORRECTIONS          | 596,457          | 114,990           | 16,734           | 737,925            | 298            | 20,669             | 12,397,358         |
| ALL OTHER            | 2,550,839        | 15,505,237        | 4,447,534        | 33,614,400         | 8,658          | 455,863,631        | 769,740,040        |
| <b>SubTotal</b>      | <b>4,415,385</b> | <b>16,081,775</b> | <b>4,611,762</b> | <b>37,556,279</b>  | <b>955,363</b> | <b>456,043,422</b> | <b>814,654,145</b> |
| Direct Billed        | 0                | 0                 | 0                | 0                  | 0              | 0                  | 0                  |
| Unallocated          | 0                | 0                 | 0                | 0                  | 0              | 0                  | 0                  |
| <b>Total</b>         | <b>4,415,385</b> | <b>16,081,775</b> | <b>4,611,762</b> | <b>37,556,279</b>  | <b>955,363</b> | <b>456,043,422</b> | <b>814,654,145</b> |



**MAXIMUS**  
**Allocated Costs By Department**

| Grantee Departments  | Roll Forward | Cost With Roll Forward | Adjustments | Proposed Costs |
|----------------------|--------------|------------------------|-------------|----------------|
| LEGISLATURE          | 0            | 835,926                | 0           | 835,926        |
| JUDICIARY            | 0            | 1,540,906              | 0           | 1,540,906      |
| GOVERNOR             | 0            | 180,936                | 0           | 180,936        |
| LT. GOVERNOR         | 0            | 19,251                 | 0           | 19,251         |
| AUDITOR              | 0            | 129,790                | 0           | 129,790        |
| ATTORNEY GENERAL     | 0            | 1,085,840              | 0           | 1,085,840      |
| AGRICULTURE          | 0            | 432,929                | 0           | 432,929        |
| INSURANCE            | 0            | 502,890                | 0           | 502,890        |
| CONSERVATION         | 0            | 185,424                | 0           | 185,424        |
| ECONOMIC DEVELOPMENT | 0            | 587,204                | 0           | 587,204        |
| EDUCATION            | 0            | 1,955,851              | 0           | 1,955,851      |
| HIGHER EDUCATION     | 0            | 217,594                | 0           | 217,594        |
| HEALTH               | 0            | 1,465,971              | 0           | 1,465,971      |
| HIGHWAYS             | 0            | 1,004,944              | 0           | 1,004,944      |
| LABOR                | 0            | 887,011                | 0           | 887,011        |
| MENTAL HEALTH        | 0            | 10,951,954             | 0           | 10,951,954     |
| NATURAL RESOURCES    | 0            | 1,758,166              | 0           | 1,758,166      |
| PUBLIC SAFETY        | 0            | 3,210,907              | 0           | 3,210,907      |
| SOCIAL SERVICES      | 0            | 5,563,253              | 0           | 5,563,253      |
| CORRECTIONS          | 0            | 12,397,358             | 0           | 12,397,358     |
| ALL OTHER            | 0            | 769,740,040            | 0           | 769,740,040    |
| SubTotal             | 0            | 814,654,145            | 0           | 814,654,145    |
| Direct Billed        | 0            | 0                      | 0           | 0              |
| Unallocated          | 0            | 0                      | 0           | 0              |
| Total                | 0            | 814,654,145            | 0           | 814,654,145    |

STATE OF MISSOURI  
BUILDING USE  
NATURE AND EXTENT OF SERVICES

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

Use charges have been calculated on the following buildings:

| <u>Building</u>                | <u>Construction Cost</u> |
|--------------------------------|--------------------------|
| Ag Feed/Seed Lab               | \$ 2,096,903             |
| Broadway                       | 8,791,215                |
| Capitol                        | 40,689,797               |
| D&C Warehouse                  | 177,223                  |
| DEQ Lab                        | 3,742,088                |
| Health Lab                     | 33,341,723               |
| Fletcher Daniels               | 16,712,609               |
| Howerton                       | 5,647,002                |
| Jefferson                      | 14,148,252               |
| Kirkpatrick Information Center | 19,484,254               |
| Lewis and Clark                | 22,168,966               |
| Mental Health                  | 6,963,375                |
| Mill Creek                     | 7,571,470                |
| Missouri Boulevard             | 2,571,230                |
| National Guard Complex         | 10,018,084               |
| Penrose Family Center          | 6,732,050                |
| Professional Registration      | 2,487,499                |
| Springfield                    | 6,483,547                |
| St. Joseph                     | 4,763,997                |
| Supreme Court                  | 3,701,473                |
| Truman                         | 70,375,767               |
| Wainwright                     | 19,417,460               |

STATE OF MISSOURI

BUILDING USE (Continued)

NATURE AND EXTENT OF SERVICES

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, with the exception of the National Guard Complex which was obtained from the Department of Public Safety.

Interest cost related to the St. Joseph, Kirkpatrick Information Center, and 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**

|                                       | 1st Allocation   | 2nd Allocation | Sub-Total | Total            |
|---------------------------------------|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 6,241,073        |                |           | 6,241,073        |
| Total Allocated Additions:            |                  |                | 0         | 0                |
| Total To Be Allocated:                | <u>6,241,073</u> | <u>0</u>       | <u></u>   | <u>6,241,073</u> |

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

|                                  | Total     | General & Admin | AG FEED/SEED LAB | BROADWAY | CAPITOL |
|----------------------------------|-----------|-----------------|------------------|----------|---------|
| <b>Other Expense &amp; Cost</b>  |           |                 |                  |          |         |
| BUILDING USE CHARGES             | 6,161,718 | 0               | 41,938           | 175,824  | 813,796 |
| INTEREST CHARGES                 | 79,355    | 0               | 0                | 0        | 0       |
| <b>Departmental Totals</b>       |           |                 |                  |          |         |
| Total Expenditures               | 6,241,073 | 0               | 41,938           | 175,824  | 813,796 |
| <b>Deductions</b>                |           |                 |                  |          |         |
| Total Deductions                 | 0         | 0               | 0                | 0        | 0       |
| <b>Functional Cost</b>           |           |                 |                  |          |         |
| Functional Cost                  | 6,241,073 | 0               | 41,938           | 175,824  | 813,796 |
| <b>Allocation Step 1</b>         |           |                 |                  |          |         |
| 1st Allocation                   | 6,241,073 | 0               | 41,938           | 175,824  | 813,796 |
| <b>Allocation Step 2</b>         |           |                 |                  |          |         |
| 2nd Allocation                   | 0         | 0               | 0                | 0        | 0       |
| <b>Total For 01 BUILDING USE</b> |           |                 |                  |          |         |
| Total Allocated                  | 6,241,073 | 0               | 41,938           | 175,824  | 813,796 |

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

|                                  | D & C WAREHOUSE | DEQ LAB | HEALTH LAB | FLETCHER DANIELS | HOWERTON |
|----------------------------------|-----------------|---------|------------|------------------|----------|
| <b>Other Expense &amp; Cost</b>  |                 |         |            |                  |          |
| BUILDING USE CHARGES             | 3,544           | 74,842  | 666,834    | 334,252          | 112,940  |
| INTEREST CHARGES                 | 0               | 0       | 0          | 0                | 0        |
| <b>Departmental Totals</b>       |                 |         |            |                  |          |
| Total Expenditures               | 3,544           | 74,842  | 666,834    | 334,252          | 112,940  |
| <b>Deductions</b>                |                 |         |            |                  |          |
| Total Deductions                 | 0               | 0       | 0          | 0                | 0        |
| Functional Cost                  | 3,544           | 74,842  | 666,834    | 334,252          | 112,940  |
| <b>Allocation Step 1</b>         |                 |         |            |                  |          |
| 1st Allocation                   | 3,544           | 74,842  | 666,834    | 334,252          | 112,940  |
| <b>Allocation Step 2</b>         |                 |         |            |                  |          |
| 2nd Allocation                   | 0               | 0       | 0          | 0                | 0        |
| <b>Total For 01 BUILDING USE</b> |                 |         |            |                  |          |
| Total Allocated                  | 3,544           | 74,842  | 666,834    | 334,252          | 112,940  |



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

|                                  | JEFFERSON | KIRKPATRICK INFO | LEWIS & CLARK | MENTAL HEALTH | MILL CREEK |
|----------------------------------|-----------|------------------|---------------|---------------|------------|
| <b>Other Expense &amp; Cost</b>  |           |                  |               |               |            |
| BUILDING USE CHARGES             | 282,965   | 389,665          | 443,379       | 139,268       | 151,429    |
| INTEREST CHARGES                 | 0         | 30,518           | 0             | 0             | 0          |
| <b>Departmental Totals</b>       |           |                  |               |               |            |
| Total Expenditures               | 282,965   | 420,203          | 443,379       | 139,268       | 151,429    |
| <b>Deductions</b>                |           |                  |               |               |            |
| Total Deductions                 | 0         | 0                | 0             | 0             | 0          |
| <b>Functional Cost</b>           |           |                  |               |               |            |
| Functional Cost                  | 282,965   | 420,203          | 443,379       | 139,268       | 151,429    |
| <b>Allocation Step 1</b>         |           |                  |               |               |            |
| 1st Allocation                   | 282,965   | 420,203          | 443,379       | 139,268       | 151,429    |
| <b>Allocation Step 2</b>         |           |                  |               |               |            |
| 2nd Allocation                   | 0         | 0                | 0             | 0             | 0          |
| <b>Total For 01 BUILDING USE</b> |           |                  |               |               |            |
| Total Allocated                  | 282,965   | 420,203          | 443,379       | 139,268       | 151,429    |



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

|                                  | MO BLVD | NATIONAL GUARD | PENROSE FAMILY CENTER | PROFESSIONAL | SPRINGFIELD |
|----------------------------------|---------|----------------|-----------------------|--------------|-------------|
| <b>Other Expense &amp; Cost</b>  |         |                |                       |              |             |
| BUILDING USE CHARGES             | 51,425  | 200,362        | 134,641               | 49,750       | 129,671     |
| INTEREST CHARGES                 | 0       | 0              | 0                     | 0            | 0           |
| <b>Departmental Totals</b>       |         |                |                       |              |             |
| Total Expenditures               | 51,425  | 200,362        | 134,641               | 49,750       | 129,671     |
| <b>Deductions</b>                |         |                |                       |              |             |
| Total Deductions                 | 0       | 0              | 0                     | 0            | 0           |
| Functional Cost                  | 51,425  | 200,362        | 134,641               | 49,750       | 129,671     |
| <b>Allocation Step 1</b>         |         |                |                       |              |             |
| 1st Allocation                   | 51,425  | 200,362        | 134,641               | 49,750       | 129,671     |
| <b>Allocation Step 2</b>         |         |                |                       |              |             |
| 2nd Allocation                   | 0       | 0              | 0                     | 0            | 0           |
| <b>Total For 01 BUILDING USE</b> |         |                |                       |              |             |
| Total Allocated                  | 51,425  | 200,362        | 134,641               | 49,750       | 129,671     |



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

|                                  | ST JOSEPH | SUPREME COURT | TRUMAN    | WAINRIGHT |
|----------------------------------|-----------|---------------|-----------|-----------|
| <b>Other Expense &amp; Cost</b>  |           |               |           |           |
| BUILDING USE CHARGES             | 95,280    | 74,029        | 1,407,515 | 388,349   |
| INTEREST CHARGES                 | 3,416     | 0             | 45,421    | 0         |
| <b>Departmental Totals</b>       |           |               |           |           |
| Total Expenditures               | 98,696    | 74,029        | 1,452,936 | 388,349   |
| <b>Deductions</b>                |           |               |           |           |
| Total Deductions                 | 0         | 0             | 0         | 0         |
| <b>Functional Cost</b>           |           |               |           |           |
| Functional Cost                  | 98,696    | 74,029        | 1,452,936 | 388,349   |
| <b>Allocation Step 1</b>         |           |               |           |           |
| 1st Allocation                   | 98,696    | 74,029        | 1,452,936 | 388,349   |
| <b>Allocation Step 2</b>         |           |               |           |           |
| 2nd Allocation                   | 0         | 0             | 0         | 0         |
| <b>Total For 01 BUILDING USE</b> |           |               |           |           |
| Total Allocated                  | 98,696    | 74,029        | 1,452,936 | 388,349   |

Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE

Activity - AG FEED/SEED LAB

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AGRICULTURE          | 8,887            | 100.0000              | 41,938           |               | 41,938           |                  | 41,938           |
| SubTotal             | 8,887            | 100.0000              | 41,938           |               | 41,938           |                  | 41,938           |
| Total                | 8,887            | 100.0000              | 41,938           |               | 41,938           |                  | 41,938           |

Allocation Basis: Square Footage of Building

Allocation Source: Facilites Management Records

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

Activity - BROADWAY

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 264              | 0.2724                | 479              |               | 479              |                  | 479              |
| ATTORNEY GENERAL                  | 67,232           | 69.3657               | 121,961          |               | 121,961          |                  | 121,961          |
| SOCIAL SERVICES                   | 29,428           | 30.3619               | 53,384           |               | 53,384           |                  | 53,384           |
| SubTotal                          | 96,924           | 100.0000              | 175,824          |               | 175,824          |                  | 175,824          |
| Total                             | 96,924           | 100.0000              | 175,824          |               | 175,824          |                  | 175,824          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - CAPITOL

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COMM. OF ADMIN.                   | 1,563            | 0.6662                | 5,422            |               | 5,422            |                  | 5,422            |
| BUDGET AND PLANNING               | 6,468            | 2.7569                | 22,436           |               | 22,436           |                  | 22,436           |
| FACILITIES MANAG., DESIGN & CONST | 31,721           | 13.5208               | 110,032          |               | 110,032          |                  | 110,032          |
| TREASURER                         | 1,776            | 0.7570                | 6,160            |               | 6,160            |                  | 6,160            |
| SECRETARY OF STATE                | 1,586            | 0.6760                | 5,501            |               | 5,501            |                  | 5,501            |
| SECURITY                          | 253              | 0.1078                | 878              |               | 878              |                  | 878              |
| LEGISLATURE                       | 172,492          | 73.5234               | 598,329          |               | 598,329          |                  | 598,329          |
| GOVERNOR                          | 8,975            | 3.8255                | 31,132           |               | 31,132           |                  | 31,132           |
| LT. GOVERNOR                      | 3,231            | 1.3772                | 11,207           |               | 11,207           |                  | 11,207           |
| AUDITOR                           | 1,202            | 0.5123                | 4,169            |               | 4,169            |                  | 4,169            |
| NATURAL RESOURCES                 | 2,505            | 1.0677                | 8,689            |               | 8,689            |                  | 8,689            |
| ALL OTHER                         | 2,837            | 1.2092                | 9,841            |               | 9,841            |                  | 9,841            |
| SubTotal                          | 234,609          | 100.0000              | 813,796          |               | 813,796          |                  | 813,796          |
| Total                             | 234,609          | 100.0000              | 813,796          |               | 813,796          |                  | 813,796          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**MAXIMUS**

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

Activity - D & C WAREHOUSE

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 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

Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE

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              | 74,842           |               | 74,842           |                  | 74,842           |
| SubTotal             | 25,105           | 100.0000              | 74,842           |               | 74,842           |                  | 74,842           |
| Total                | 25,105           | 100.0000              | 74,842           |               | 74,842           |                  | 74,842           |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



**MAXIMUS**

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

Activity - HEALTH LAB

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AGRICULTURE          | 3,199            | 5.0187                | 33,467           |               | 33,467           |                  | 33,467           |
| HEALTH               | 60,542           | 94.9813               | 633,367          |               | 633,367          |                  | 633,367          |
| SubTotal             | 63,741           | 100.0000              | 666,834          |               | 666,834          |                  | 666,834          |
| Total                | 63,741           | 100.0000              | 666,834          |               | 666,834          |                  | 666,834          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - FLETCHER DANIELS

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 1,495            | 1.1060                | 3,697            |               | 3,697            |                  | 3,697            |
| SECRETARY OF STATE                | 1,018            | 0.7531                | 2,517            |               | 2,517            |                  | 2,517            |
| REVENUE                           | 18,457           | 13.6551               | 45,642           |               | 45,642           |                  | 45,642           |
| GOVERNOR                          | 2,426            | 1.7948                | 5,999            |               | 5,999            |                  | 5,999            |
| AUDITOR                           | 853              | 0.6311                | 2,109            |               | 2,109            |                  | 2,109            |
| ATTORNEY GENERAL                  | 8,823            | 6.5275                | 21,818           |               | 21,818           |                  | 21,818           |
| INSURANCE                         | 5,289            | 3.9130                | 13,079           |               | 13,079           |                  | 13,079           |
| ECONOMIC DEVELOPMENT              | 4,101            | 3.0340                | 10,141           |               | 10,141           |                  | 10,141           |
| EDUCATION                         | 2,462            | 1.8215                | 6,088            |               | 6,088            |                  | 6,088            |
| PUBLIC SAFETY                     | 2,720            | 2.0123                | 6,726            |               | 6,726            |                  | 6,726            |
| SOCIAL SERVICES                   | 83,026           | 61.4253               | 205,318          |               | 205,318          |                  | 205,318          |
| ALL OTHER                         | 4,496            | 3.3263                | 11,118           |               | 11,118           |                  | 11,118           |
| <b>SubTotal</b>                   | <b>135,166</b>   | <b>100.0000</b>       | <b>334,252</b>   |               | <b>334,252</b>   |                  | <b>334,252</b>   |
| <b>Total</b>                      | <b>135,166</b>   | <b>100.0000</b>       | <b>334,252</b>   |               | <b>334,252</b>   |                  | <b>334,252</b>   |

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

**MAXIMUS**

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

Activity - HOWERTON

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| SOCIAL SERVICES      | 79,498           | 100.0000              | 112,940          |               | 112,940          |                  | 112,940          |
| SubTotal             | 79,498           | 100.0000              | 112,940          |               | 112,940          |                  | 112,940          |
| Total                | 79,498           | 100.0000              | 112,940          |               | 112,940          |                  | 112,940          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - JEFFERSON

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| BUDGET AND PLANNING               | 3,139            | 1.7039                | 4,821            |               | 4,821            |                  | 4,821            |
| FACILITIES MANAG., DESIGN & CONST | 2,151            | 1.1676                | 3,304            |               | 3,304            |                  | 3,304            |
| GENERAL SERVICES                  | 1,469            | 0.7974                | 2,256            |               | 2,256            |                  | 2,256            |
| EDUCATION                         | 85,500           | 46.4112               | 131,328          |               | 131,328          |                  | 131,328          |
| HIGHER EDUCATION                  | 14,391           | 7.8117                | 22,104           |               | 22,104           |                  | 22,104           |
| PUBLIC SAFETY                     | 20,938           | 11.3656               | 32,161           |               | 32,161           |                  | 32,161           |
| SOCIAL SERVICES                   | 56,635           | 30.7426               | 86,991           |               | 86,991           |                  | 86,991           |
| <b>SubTotal</b>                   | <b>184,223</b>   | <b>100.0000</b>       | <b>282,965</b>   |               | <b>282,965</b>   |                  | <b>282,965</b>   |
| <b>Total</b>                      | <b>184,223</b>   | <b>100.0000</b>       | <b>282,965</b>   |               | <b>282,965</b>   |                  | <b>282,965</b>   |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



**MAXIMUS**

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

Activity - KIRKPATRICK INFO CENTER

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| SECRETARY OF STATE   | 129,555          | 100.0000              | 420,203          |               | 420,203          |                  | 420,203          |
| SubTotal             | 129,555          | 100.0000              | 420,203          |               | 420,203          |                  | 420,203          |
| Total                | 129,555          | 100.0000              | 420,203          |               | 420,203          |                  | 420,203          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - LEWIS & CLARK

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NATURAL RESOURCES    | 81,776           | 100.0000              | 443,379          |               | 443,379          |                  | 443,379          |
| SubTotal             | 81,776           | 100.0000              | 443,379          |               | 443,379          |                  | 443,379          |
| Total                | 81,776           | 100.0000              | 443,379          |               | 443,379          |                  | 443,379          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



**MAXIMUS**

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

Activity - MENTAL HEALTH

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| MENTAL HEALTH        | 57,467           | 100.0000              | 139,268          |               | 139,268          |                  | 139,268          |
| SubTotal             | 57,467           | 100.0000              | 139,268          |               | 139,268          |                  | 139,268          |
| Total                | 57,467           | 100.0000              | 139,268          |               | 139,268          |                  | 139,268          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE

Activity - MILL CREEK

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| EDUCATION            | 2,970            | 5.5484                | 8,402            |               | 8,402            |                  | 8,402            |
| HEALTH               | 16,785           | 31.3568               | 47,483           |               | 47,483           |                  | 47,483           |
| CORRECTIONS          | 33,774           | 63.0948               | 95,544           |               | 95,544           |                  | 95,544           |
| SubTotal             | 53,529           | 100.0000              | 151,429          |               | 151,429          |                  | 151,429          |
| Total                | 53,529           | 100.0000              | 151,429          |               | 151,429          |                  | 151,429          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



**MAXIMUS**

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

Activity - MO BLVD

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| AGRICULTURE          | 57,054           | 100.0000              | 51,425           |               | 51,425           |                  | 51,425           |
| SubTotal             | 57,054           | 100.0000              | 51,425           |               | 51,425           |                  | 51,425           |
| Total                | 57,054           | 100.0000              | 51,425           |               | 51,425           |                  | 51,425           |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - NATIONAL GUARD COMPLEX

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| PUBLIC SAFETY        | 117,810          | 100.0000              | 200,362          |               | 200,362          |                  | 200,362          |
| SubTotal             | 117,810          | 100.0000              | 200,362          |               | 200,362          |                  | 200,362          |
| Total                | 117,810          | 100.0000              | 200,362          |               | 200,362          |                  | 200,362          |

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records



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

Activity - PENROSE FAMILY CENTER

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 467              | 0.4956                | 667              |               | 667              |                  | 667              |
| HEALTH                            | 2,716            | 2.8821                | 3,880            |               | 3,880            |                  | 3,880            |
| SOCIAL SERVICES                   | 81,363           | 86.3387               | 116,248          |               | 116,248          |                  | 116,248          |
| CORRECTIONS                       | 9,691            | 10.2836               | 13,846           |               | 13,846           |                  | 13,846           |
| SubTotal                          | 94,237           | 100.0000              | 134,641          |               | 134,641          |                  | 134,641          |
| Total                             | 94,237           | 100.0000              | 134,641          |               | 134,641          |                  | 134,641          |

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

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

Activity - PROFESSIONAL

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| INSURANCE            | 27,364           | 100.0000              | 49,750           |               | 49,750           |                  | 49,750           |
| SubTotal             | 27,364           | 100.0000              | 49,750           |               | 49,750           |                  | 49,750           |
| Total                | 27,364           | 100.0000              | 49,750           |               | 49,750           |                  | 49,750           |

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

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

Activity - SPRINGFIELD

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 4,746            | 5.7056                | 7,399            |               | 7,399            |                  | 7,399            |
| SECRETARY OF STATE                | 1,430            | 1.7191                | 2,229            |               | 2,229            |                  | 2,229            |
| REVENUE                           | 7,963            | 9.5731                | 12,414           |               | 12,414           |                  | 12,414           |
| AUDITOR                           | 1,784            | 2.1447                | 2,781            |               | 2,781            |                  | 2,781            |
| ATTORNEY GENERAL                  | 5,062            | 6.0855                | 7,891            |               | 7,891            |                  | 7,891            |
| HEALTH                            | 14,739           | 17.7192               | 22,977           |               | 22,977           |                  | 22,977           |
| MENTAL HEALTH                     | 702              | 0.8439                | 1,094            |               | 1,094            |                  | 1,094            |
| PUBLIC SAFETY                     | 1,986            | 2.3876                | 3,096            |               | 3,096            |                  | 3,096            |
| SOCIAL SERVICES                   | 44,769           | 53.8213               | 69,790           |               | 69,790           |                  | 69,790           |
| SubTotal                          | 83,181           | 100.0000              | 129,671          |               | 129,671          |                  | 129,671          |
| Total                             | 83,181           | 100.0000              | 129,671          |               | 129,671          |                  | 129,671          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - ST JOSEPH

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 1,719            | 5.0814                | 5,015            |               | 5,015            |                  | 5,015            |
| REVENUE                           | 2,352            | 6.9526                | 6,862            |               | 6,862            |                  | 6,862            |
| EDUCATION                         | 3,231            | 9.5510                | 9,426            |               | 9,426            |                  | 9,426            |
| HEALTH                            | 2,685            | 7.9370                | 7,833            |               | 7,833            |                  | 7,833            |
| LABOR                             | 1,848            | 5.4628                | 5,392            |               | 5,392            |                  | 5,392            |
| MENTAL HEALTH                     | 4,898            | 14.4787               | 14,290           |               | 14,290           |                  | 14,290           |
| PUBLIC SAFETY                     | 1,861            | 5.5012                | 5,429            |               | 5,429            |                  | 5,429            |
| SOCIAL SERVICES                   | 15,235           | 45.0353               | 44,449           |               | 44,449           |                  | 44,449           |
| <b>SubTotal</b>                   | <b>33,829</b>    | <b>100.0000</b>       | <b>98,696</b>    |               | <b>98,696</b>    |                  | <b>98,696</b>    |
| <b>Total</b>                      | <b>33,829</b>    | <b>100.0000</b>       | <b>98,696</b>    |               | <b>98,696</b>    |                  | <b>98,696</b>    |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - SUPREME COURT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| JUDICIARY            | 35,273           | 74.9644               | 55,495           |               | 55,495           |                  | 55,495           |
| ATTORNEY GENERAL     | 11,780           | 25.0356               | 18,534           |               | 18,534           |                  | 18,534           |
| SubTotal             | 47,053           | 100.0000              | 74,029           |               | 74,029           |                  | 74,029           |
| Total                | 47,053           | 100.0000              | 74,029           |               | 74,029           |                  | 74,029           |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE

Activity - TRUMAN

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| INFORMATION TECHNOLOGY            | 59,688           | 11.4649               | 166,577          |               | 166,577          |                  | 166,577          |
| ACCOUNTING                        | 15,352           | 2.9488                | 42,844           |               | 42,844           |                  | 42,844           |
| FACILITIES MANAG., DESIGN & CONST | 28,512           | 5.4766                | 79,571           |               | 79,571           |                  | 79,571           |
| PERSONNEL                         | 20,724           | 3.9807                | 57,836           |               | 57,836           |                  | 57,836           |
| PURCHASING                        | 10,465           | 2.0101                | 29,206           |               | 29,206           |                  | 29,206           |
| GENERAL SERVICES                  | 12,648           | 2.4294                | 35,298           |               | 35,298           |                  | 35,298           |
| TREASURER                         | 18,386           | 3.5316                | 51,312           |               | 51,312           |                  | 51,312           |
| SECURITY                          | 2,274            | 0.4368                | 6,346            |               | 6,346            |                  | 6,346            |
| REVENUE                           | 201,891          | 38.7791               | 563,439          |               | 563,439          |                  | 563,439          |
| AUDITOR                           | 14,410           | 2.7679                | 40,215           |               | 40,215           |                  | 40,215           |
| INSURANCE                         | 55,255           | 10.6134               | 154,205          |               | 154,205          |                  | 154,205          |
| ECONOMIC DEVELOPMENT              | 49,493           | 9.5066                | 138,125          |               | 138,125          |                  | 138,125          |
| PUBLIC SAFETY                     | 16,207           | 3.1130                | 45,230           |               | 45,230           |                  | 45,230           |
| SOCIAL SERVICES                   | 4,343            | 0.8342                | 12,120           |               | 12,120           |                  | 12,120           |
| CORRECTIONS                       | 10,969           | 2.1069                | 30,612           |               | 30,612           |                  | 30,612           |
| SubTotal                          | 520,617          | 100.0000              | 1,452,936        |               | 1,452,936        |                  | 1,452,936        |
| Total                             | 520,617          | 100.0000              | 1,452,936        |               | 1,452,936        |                  | 1,452,936        |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



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

Activity - WAINRIGHT

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 1,672            | 1.1641                | 4,521            |               | 4,521            |                  | 4,521            |
| GOVERNOR                          | 4,614            | 3.2124                | 12,475           |               | 12,475           |                  | 12,475           |
| AUDITOR                           | 3,224            | 2.2446                | 8,717            |               | 8,717            |                  | 8,717            |
| INSURANCE                         | 2,286            | 1.5916                | 6,181            |               | 6,181            |                  | 6,181            |
| ECONOMIC DEVELOPMENT              | 3,530            | 2.4577                | 9,544            |               | 9,544            |                  | 9,544            |
| LABOR                             | 31,284           | 21.7807               | 84,585           |               | 84,585           |                  | 84,585           |
| MENTAL HEALTH                     | 20,065           | 13.9697               | 54,251           |               | 54,251           |                  | 54,251           |
| SOCIAL SERVICES                   | 61,313           | 42.6875               | 165,777          |               | 165,777          |                  | 165,777          |
| CORRECTIONS                       | 11,496           | 8.0038                | 31,083           |               | 31,083           |                  | 31,083           |
| ALL OTHER                         | 4,148            | 2.8879                | 11,215           |               | 11,215           |                  | 11,215           |
| SubTotal                          | 143,632          | 100.0000              | 388,349          |               | 388,349          |                  | 388,349          |
| Total                             | 143,632          | 100.0000              | 388,349          |               | 388,349          |                  | 388,349          |

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

| Receiving Department | Total   | AG FEED/SEED LAB | BROADWAY | CAPITOL | D & C WAREHOUSE | DEQ LAB | HEALTH LAB |
|----------------------|---------|------------------|----------|---------|-----------------|---------|------------|
| INSURANCE            | 49,750  | 0                | 0        | 0       | 0               | 0       | 0          |
| COMM. OF ADMIN.      | 5,422   | 0                | 0        | 5,422   | 0               | 0       | 0          |
| INFORMATION          | 166,577 | 0                | 0        | 0       | 0               | 0       | 0          |
| BUDGET AND PLANNING  | 27,257  | 0                | 0        | 22,436  | 0               | 0       | 0          |
| ACCOUNTING           | 42,844  | 0                | 0        | 0       | 0               | 0       | 0          |
| FACILITIES MANAG.,   | 218,229 | 0                | 479      | 110,032 | 3,544           | 0       | 0          |
| PERSONNEL            | 57,836  | 0                | 0        | 0       | 0               | 0       | 0          |
| PURCHASING           | 29,206  | 0                | 0        | 0       | 0               | 0       | 0          |
| GENERAL SERVICES     | 37,554  | 0                | 0        | 0       | 0               | 0       | 0          |
| TREASURER            | 57,472  | 0                | 0        | 6,160   | 0               | 0       | 0          |
| SECRETARY OF STATE   | 430,450 | 0                | 0        | 5,501   | 0               | 0       | 0          |
| SECURITY             | 7,224   | 0                | 0        | 878     | 0               | 0       | 0          |
| REVENUE              | 628,357 | 0                | 0        | 0       | 0               | 0       | 0          |
| LEGISLATURE          | 598,329 | 0                | 0        | 598,329 | 0               | 0       | 0          |
| JUDICIARY            | 55,495  | 0                | 0        | 0       | 0               | 0       | 0          |
| GOVERNOR             | 49,606  | 0                | 0        | 31,132  | 0               | 0       | 0          |
| LT. GOVERNOR         | 11,207  | 0                | 0        | 11,207  | 0               | 0       | 0          |
| AUDITOR              | 57,991  | 0                | 0        | 4,169   | 0               | 0       | 0          |
| ATTORNEY GENERAL     | 170,204 | 0                | 121,961  | 0       | 0               | 0       | 0          |
| AGRICULTURE          | 126,830 | 41,938           | 0        | 0       | 0               | 0       | 33,467     |
| INSURANCE            | 173,465 | 0                | 0        | 0       | 0               | 0       | 0          |
| ECONOMIC DEVELOPMENT | 157,810 | 0                | 0        | 0       | 0               | 0       | 0          |
| EDUCATION            | 155,244 | 0                | 0        | 0       | 0               | 0       | 0          |
| HIGHER EDUCATION     | 22,104  | 0                | 0        | 0       | 0               | 0       | 0          |
| HEALTH               | 715,540 | 0                | 0        | 0       | 0               | 0       | 633,367    |
| LABOR                | 89,977  | 0                | 0        | 0       | 0               | 0       | 0          |
| MENTAL HEALTH        | 208,903 | 0                | 0        | 0       | 0               | 0       | 0          |
| NATURAL RESOURCES    | 526,910 | 0                | 0        | 8,689   | 0               | 74,842  | 0          |
| PUBLIC SAFETY        | 293,004 | 0                | 0        | 0       | 0               | 0       | 0          |
| SOCIAL SERVICES      | 867,017 | 0                | 53,384   | 0       | 0               | 0       | 0          |
| CORRECTIONS          | 171,085 | 0                | 0        | 0       | 0               | 0       | 0          |
| ALL OTHER            | 32,174  | 0                | 0        | 9,841   | 0               | 0       | 0          |

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

| Receiving Department | Total            | AG FEED/SEED LAB | BROADWAY       | CAPITOL        | D & C WAREHOUSE | DEQ LAB       | HEALTH LAB     |
|----------------------|------------------|------------------|----------------|----------------|-----------------|---------------|----------------|
| Direct Billed        | 0                | 0                | 0              | 0              | 0               | 0             | 0              |
| <b>Total</b>         | <b>6,241,073</b> | <b>41,938</b>    | <b>175,824</b> | <b>813,796</b> | <b>3,544</b>    | <b>74,842</b> | <b>666,834</b> |

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

| Receiving Department | FLETCHER DANIELS | HOWERTON | JEFFERSON | KIRKPATRICK INFO | LEWIS & CLARK | MENTAL HEALTH | MILL CREEK |
|----------------------|------------------|----------|-----------|------------------|---------------|---------------|------------|
| INSURANCE            | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| COMM. OF ADMIN.      | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| INFORMATION          | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| BUDGET AND PLANNING  | 0                | 0        | 4,821     | 0                | 0             | 0             | 0          |
| ACCOUNTING           | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| FACILITIES MANAG.,   | 3,697            | 0        | 3,304     | 0                | 0             | 0             | 0          |
| PERSONNEL            | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| PURCHASING           | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| GENERAL SERVICES     | 0                | 0        | 2,256     | 0                | 0             | 0             | 0          |
| TREASURER            | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| SECRETARY OF STATE   | 2,517            | 0        | 0         | 420,203          | 0             | 0             | 0          |
| SECURITY             | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| REVENUE              | 45,642           | 0        | 0         | 0                | 0             | 0             | 0          |
| LEGISLATURE          | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| JUDICIARY            | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| GOVERNOR             | 5,999            | 0        | 0         | 0                | 0             | 0             | 0          |
| LT. GOVERNOR         | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| AUDITOR              | 2,109            | 0        | 0         | 0                | 0             | 0             | 0          |
| ATTORNEY GENERAL     | 21,818           | 0        | 0         | 0                | 0             | 0             | 0          |
| AGRICULTURE          | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| INSURANCE            | 13,079           | 0        | 0         | 0                | 0             | 0             | 0          |
| ECONOMIC DEVELOPMENT | 10,141           | 0        | 0         | 0                | 0             | 0             | 0          |
| EDUCATION            | 6,088            | 0        | 131,328   | 0                | 0             | 0             | 8,402      |
| HIGHER EDUCATION     | 0                | 0        | 22,104    | 0                | 0             | 0             | 0          |
| HEALTH               | 0                | 0        | 0         | 0                | 0             | 0             | 47,483     |
| LABOR                | 0                | 0        | 0         | 0                | 0             | 0             | 0          |
| MENTAL HEALTH        | 0                | 0        | 0         | 0                | 0             | 139,268       | 0          |
| NATURAL RESOURCES    | 0                | 0        | 0         | 0                | 443,379       | 0             | 0          |
| PUBLIC SAFETY        | 6,726            | 0        | 32,161    | 0                | 0             | 0             | 0          |
| SOCIAL SERVICES      | 205,318          | 112,940  | 86,991    | 0                | 0             | 0             | 0          |
| CORRECTIONS          | 0                | 0        | 0         | 0                | 0             | 0             | 95,544     |
| ALL OTHER            | 11,118           | 0        | 0         | 0                | 0             | 0             | 0          |



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

| Receiving Department | FLETCHER DANIELS | HOWERTON       | JEFFERSON      | KIRKPATRICK INFO | LEWIS & CLARK  | MENTAL HEALTH  | MILL CREEK     |
|----------------------|------------------|----------------|----------------|------------------|----------------|----------------|----------------|
| Direct Billed        | 0                | 0              | 0              | 0                | 0              | 0              | 0              |
| <b>Total</b>         | <b>334,252</b>   | <b>112,940</b> | <b>282,965</b> | <b>420,203</b>   | <b>443,379</b> | <b>139,268</b> | <b>151,429</b> |

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

| Receiving Department | MO BLVD | NATIONAL GUARD | PENROSE FAMILY | PROFESSIONAL | SPRINGFIELD | ST JOSEPH | SUPREME COURT |
|----------------------|---------|----------------|----------------|--------------|-------------|-----------|---------------|
| INSURANCE            | 0       | 0              | 0              | 49,750       | 0           | 0         | 0             |
| COMM. OF ADMIN.      | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| INFORMATION          | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| BUDGET AND PLANNING  | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| ACCOUNTING           | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| FACILITIES MANAG.,   | 0       | 0              | 667            | 0            | 7,399       | 5,015     | 0             |
| PERSONNEL            | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| PURCHASING           | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| GENERAL SERVICES     | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| TREASURER            | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| SECRETARY OF STATE   | 0       | 0              | 0              | 0            | 2,229       | 0         | 0             |
| SECURITY             | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| REVENUE              | 0       | 0              | 0              | 0            | 12,414      | 6,862     | 0             |
| LEGISLATURE          | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| JUDICIARY            | 0       | 0              | 0              | 0            | 0           | 0         | 55,495        |
| GOVERNOR             | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| LT. GOVERNOR         | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| AUDITOR              | 0       | 0              | 0              | 0            | 2,781       | 0         | 0             |
| ATTORNEY GENERAL     | 0       | 0              | 0              | 0            | 7,891       | 0         | 18,534        |
| AGRICULTURE          | 51,425  | 0              | 0              | 0            | 0           | 0         | 0             |
| INSURANCE            | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| ECONOMIC DEVELOPMENT | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| EDUCATION            | 0       | 0              | 0              | 0            | 0           | 9,426     | 0             |
| HIGHER EDUCATION     | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| HEALTH               | 0       | 0              | 3,880          | 0            | 22,977      | 7,833     | 0             |
| LABOR                | 0       | 0              | 0              | 0            | 0           | 5,392     | 0             |
| MENTAL HEALTH        | 0       | 0              | 0              | 0            | 1,094       | 14,290    | 0             |
| NATURAL RESOURCES    | 0       | 0              | 0              | 0            | 0           | 0         | 0             |
| PUBLIC SAFETY        | 0       | 200,362        | 0              | 0            | 3,096       | 5,429     | 0             |
| SOCIAL SERVICES      | 0       | 0              | 116,248        | 0            | 69,790      | 44,449    | 0             |
| CORRECTIONS          | 0       | 0              | 13,846         | 0            | 0           | 0         | 0             |
| ALL OTHER            | 0       | 0              | 0              | 0            | 0           | 0         | 0             |



**MAXIMUS**

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

| Receiving Department | MO BLVD       | NATIONAL GUARD | PENROSE FAMILY | PROFESSIONAL  | SPRINGFIELD    | ST JOSEPH     | SUPREME COURT |
|----------------------|---------------|----------------|----------------|---------------|----------------|---------------|---------------|
| Direct Billed        | 0             | 0              | 0              | 0             | 0              | 0             | 0             |
| <b>Total</b>         | <b>51,425</b> | <b>200,362</b> | <b>134,641</b> | <b>49,750</b> | <b>129,671</b> | <b>98,696</b> | <b>74,029</b> |



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

| Receiving Department | TRUMAN  | WAINRIGHT |
|----------------------|---------|-----------|
| INSURANCE            | 0       | 0         |
| COMM. OF ADMIN.      | 0       | 0         |
| INFORMATION          | 166,577 | 0         |
| BUDGET AND PLANNING  | 0       | 0         |
| ACCOUNTING           | 42,844  | 0         |
| FACILITIES MANAG.,   | 79,571  | 4,521     |
| PERSONNEL            | 57,836  | 0         |
| PURCHASING           | 29,206  | 0         |
| GENERAL SERVICES     | 35,298  | 0         |
| TREASURER            | 51,312  | 0         |
| SECRETARY OF STATE   | 0       | 0         |
| SECURITY             | 6,346   | 0         |
| REVENUE              | 563,439 | 0         |
| LEGISLATURE          | 0       | 0         |
| JUDICIARY            | 0       | 0         |
| GOVERNOR             | 0       | 12,475    |
| LT. GOVERNOR         | 0       | 0         |
| AUDITOR              | 40,215  | 8,717     |
| ATTORNEY GENERAL     | 0       | 0         |
| AGRICULTURE          | 0       | 0         |
| INSURANCE            | 154,205 | 6,181     |
| ECONOMIC DEVELOPMENT | 138,125 | 9,544     |
| EDUCATION            | 0       | 0         |
| HIGHER EDUCATION     | 0       | 0         |
| HEALTH               | 0       | 0         |
| LABOR                | 0       | 84,585    |
| MENTAL HEALTH        | 0       | 54,251    |
| NATURAL RESOURCES    | 0       | 0         |
| PUBLIC SAFETY        | 45,230  | 0         |
| SOCIAL SERVICES      | 12,120  | 165,777   |
| CORRECTIONS          | 30,612  | 31,083    |
| ALL OTHER            | 0       | 11,215    |

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

| Receiving Department | TRUMAN           | WAINRIGHT      |
|----------------------|------------------|----------------|
| Direct Billed        | 0                | 0              |
| Total                | <u>1,452,936</u> | <u>388,349</u> |

STATE OF MISSOURI

EQUIPMENT USE

NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation for equipment used for administrative purposes. 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 fiscal years 1985 - 1999 were provided by Accounting staff. Equipment inventory totals for the fiscal years 2000 - 2011 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: | 2,259,424        |                |           | 2,259,424        |
| Total Allocated Additions:            |                  |                | 0         | 0                |
| <b>Total To Be Allocated:</b>         | <b>2,259,424</b> | <b>0</b>       |           | <b>2,259,424</b> |

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

|                                   | Total     | General & Admin | EQUIPMENT USE |
|-----------------------------------|-----------|-----------------|---------------|
| <b>Other Expense &amp; Cost</b>   |           |                 |               |
| Equipment Use Charges             | 2,259,424 | 0               | 2,259,424     |
| <b>Departmental Totals</b>        |           |                 |               |
| Total Expenditures                | 2,259,424 | 0               | 2,259,424     |
| <b>Deductions</b>                 |           |                 |               |
| Total Deductions                  | 0         | 0               | 0             |
| <b>Functional Cost</b>            |           |                 |               |
| Functional Cost                   | 2,259,424 | 0               | 2,259,424     |
| <b>Allocation Step 1</b>          |           |                 |               |
| 1st Allocation                    | 2,259,424 | 0               | 2,259,424     |
| <b>Allocation Step 2</b>          |           |                 |               |
| 2nd Allocation                    | 0         | 0               | 0             |
| <b>Total For 02 EQUIPMENT USE</b> |           |                 |               |
| Total Allocated                   | 2,259,424 | 0               | 2,259,424     |



**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.                   | 71,599           | 0.2113                | 4,774            |               | 4,774            |                  | 4,774            |
| INFORMATION TECHNOLOGY            | 22,431,369       | 66.1894               | 1,495,500        |               | 1,495,500        |                  | 1,495,500        |
| BUDGET AND PLANNING               | 76,391           | 0.2254                | 5,093            |               | 5,093            |                  | 5,093            |
| ACCOUNTING                        | 80,040           | 0.2362                | 5,336            |               | 5,336            |                  | 5,336            |
| FACILITIES MANAG., DESIGN & CONST | 3,787,443        | 11.1758               | 252,509          |               | 252,509          |                  | 252,509          |
| PERSONNEL                         | 65,448           | 0.1931                | 4,363            |               | 4,363            |                  | 4,363            |
| PURCHASING                        | 1,434,174        | 4.2319                | 95,616           |               | 95,616           |                  | 95,616           |
| GENERAL SERVICES                  | 5,943,201        | 17.5369               | 396,233          |               | 396,233          |                  | 396,233          |
| SubTotal                          | 33,889,665       | 100.0000              | 2,259,424        |               | 2,259,424        |                  | 2,259,424        |
| Total                             | 33,889,665       | 100.0000              | 2,259,424        |               | 2,259,424        |                  | 2,259,424        |

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions  
 Allocation Source: SAM II Data Warehouse Query from Fixed Asset Subsystem Tables

Schedule .5 - Allocation Summary  
For Department EQUIPMENT USE

| Receiving Department | Total            | EQUIPMENT USE    |
|----------------------|------------------|------------------|
| COMM. OF ADMIN.      | 4,774            | 4,774            |
| INFORMATION          | 1,495,500        | 1,495,500        |
| BUDGET AND PLANNING  | 5,093            | 5,093            |
| ACCOUNTING           | 5,336            | 5,336            |
| FACILITIES MANAG.,   | 252,509          | 252,509          |
| PERSONNEL            | 4,363            | 4,363            |
| PURCHASING           | 95,616           | 95,616           |
| GENERAL SERVICES     | 396,233          | 396,233          |
| Direct Billed        | 0                | 0                |
| <b>Total</b>         | <b>2,259,424</b> | <b>2,259,424</b> |



**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 3.2 and 3.3.

**MAXIMUS**

**Schedule .2 - Costs To Be Allocated**

**For Department RETIREMENT/GROUP INSURANCE**

|                                       | 1st Allocation    | 2nd Allocation | Sub-Total | Total             |
|---------------------------------------|-------------------|----------------|-----------|-------------------|
| Expenditures Per Financial Statement: | 27,704,822        |                |           | 27,704,822        |
| Total Allocated Additions:            |                   |                | 0         | 0                 |
| <b>Total To Be Allocated:</b>         | <b>27,704,822</b> | <b>0</b>       |           | <b>27,704,822</b> |

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

Table with 4 columns: Description, Total, General & Admin, ALLOCATIONS AT CSA. Rows include Other Expense & Cost, Retirement/Group Insurance, Non-Central Service Costs, Section II Costs, Stimulus, Departmental Totals, Deductions, Functional Cost, Allocation Step 1, Allocation Step 2, and Total For 07 RETIREMENT/GROUP.



**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.      | 394,378          | 1.4235                | 394,378          |               | 394,378          |                  | 394,378          |
| BUDGET AND PLANNING  | 587,886          | 2.1220                | 587,886          |               | 587,886          |                  | 587,886          |
| ACCOUNTING           | 739,297          | 2.6685                | 739,297          |               | 739,297          |                  | 739,297          |
| PERSONNEL            | 786,568          | 2.8391                | 786,568          |               | 786,568          |                  | 786,568          |
| PURCHASING           | 806,049          | 2.9094                | 806,049          |               | 806,049          |                  | 806,049          |
| GENERAL SERVICES     | 331,861          | 1.1978                | 331,861          |               | 331,861          |                  | 331,861          |
| TREASURER            | 750,034          | 2.7072                | 750,034          |               | 750,034          |                  | 750,034          |
| SECRETARY OF STATE   | 3,692,145        | 13.3267               | 3,692,145        |               | 3,692,145        |                  | 3,692,145        |
| SECURITY             | 443,496          | 1.6008                | 443,496          |               | 443,496          |                  | 443,496          |
| REVENUE              | 19,173,108       | 69.2050               | 19,173,108       |               | 19,173,108       |                  | 19,173,108       |
| SubTotal             | 27,704,822       | 100.0000              | 27,704,822       |               | 27,704,822       |                  | 27,704,822       |
| Total                | 27,704,822       | 100.0000              | 27,704,822       |               | 27,704,822       |                  | 27,704,822       |

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2011

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

| Receiving Department | Total ALLOCATIONS AT CSA |                   |
|----------------------|--------------------------|-------------------|
| COMM. OF ADMIN.      | 394,378                  | 394,378           |
| BUDGET AND PLANNING  | 587,886                  | 587,886           |
| ACCOUNTING           | 739,297                  | 739,297           |
| PERSONNEL            | 786,568                  | 786,568           |
| PURCHASING           | 806,049                  | 806,049           |
| GENERAL SERVICES     | 331,861                  | 331,861           |
| TREASURER            | 750,034                  | 750,034           |
| SECRETARY OF STATE   | 3,692,145                | 3,692,145         |
| SECURITY             | 443,496                  | 443,496           |
| REVENUE              | 19,173,108               | 19,173,108        |
| Direct Billed        | 0                        | 0                 |
| <b>Total</b>         | <b>27,704,822</b>        | <b>27,704,822</b> |



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 4.2 and 4.3.

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

|                                       | 1st Allocation   | 2nd Allocation | Sub-Total | Total            |
|---------------------------------------|------------------|----------------|-----------|------------------|
| Expenditures Per Financial Statement: | 4,833,287        |                |           | 4,833,287        |
| Total Allocated Additions:            |                  |                | 0         | 0                |
| <b>Total To Be Allocated:</b>         | <b>4,833,287</b> | <b>0</b>       |           | <b>4,833,287</b> |

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

|                                 | Total          | General & Admin | ALLOCATIONS AT CSA |
|---------------------------------|----------------|-----------------|--------------------|
| <b>Other Expense &amp; Cost</b> |                |                 |                    |
| OASDHI Payments                 | 145,568,421    | 0               | 145,568,421        |
| Non-Central Service Costs       | ( 135,375,758) | 0               | ( 135,375,758)     |
| Section II Costs                | ( 5,356,742)   | 0               | ( 5,356,742)       |
| Stimulus                        | ( 2,634)       | 0               | ( 2,634)           |
| <b>Departmental Totals</b>      |                |                 |                    |
| Total Expenditures              | 4,833,287      | 0               | 4,833,287          |
| <b>Deductions</b>               |                |                 |                    |
| Total Deductions                | 0              | 0               | 0                  |
| <b>Functional Cost</b>          |                |                 |                    |
| Functional Cost                 | 4,833,287      | 0               | 4,833,287          |
| <b>Allocation Step 1</b>        |                |                 |                    |
| 1st Allocation                  | 4,833,287      | 0               | 4,833,287          |
| <b>Allocation Step 2</b>        |                |                 |                    |
| 2nd Allocation                  | 0              | 0               | 0                  |
| <b>Total For 08 OASDHI</b>      |                |                 |                    |
| Total Allocated                 | 4,833,287      | 0               | 4,833,287          |



**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.      | 90,812           | 1.8789                | 90,812           |               | 90,812           |                  | 90,812           |
| BUDGET AND PLANNING  | 129,071          | 2.6705                | 129,071          |               | 129,071          |                  | 129,071          |
| ACCOUNTING           | 132,869          | 2.7490                | 132,869          |               | 132,869          |                  | 132,869          |
| PERSONNEL            | 149,033          | 3.0835                | 149,033          |               | 149,033          |                  | 149,033          |
| PURCHASING           | 153,300          | 3.1718                | 153,300          |               | 153,300          |                  | 153,300          |
| GENERAL SERVICES     | 43,837           | 0.9070                | 43,837           |               | 43,837           |                  | 43,837           |
| TREASURER            | 145,473          | 3.0098                | 145,473          |               | 145,473          |                  | 145,473          |
| SECRETARY OF STATE   | 656,486          | 13.5826               | 656,486          |               | 656,486          |                  | 656,486          |
| SECURITY             | 83,883           | 1.7355                | 83,883           |               | 83,883           |                  | 83,883           |
| REVENUE              | 3,248,523        | 67.2114               | 3,248,523        |               | 3,248,523        |                  | 3,248,523        |
| SubTotal             | 4,833,287        | 100.0000              | 4,833,287        |               | 4,833,287        |                  | 4,833,287        |
| Total                | 4,833,287        | 100.0000              | 4,833,287        |               | 4,833,287        |                  | 4,833,287        |

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2011

Schedule .5 - Allocation Summary  
For Department OASDHI

| Receiving Department | Total ALLOCATIONS AT CSA |                  |
|----------------------|--------------------------|------------------|
| COMM. OF ADMIN.      | 90,812                   | 90,812           |
| BUDGET AND PLANNING  | 129,071                  | 129,071          |
| ACCOUNTING           | 132,869                  | 132,869          |
| PERSONNEL            | 149,033                  | 149,033          |
| PURCHASING           | 153,300                  | 153,300          |
| GENERAL SERVICES     | 43,837                   | 43,837           |
| TREASURER            | 145,473                  | 145,473          |
| SECRETARY OF STATE   | 656,486                  | 656,486          |
| SECURITY             | 83,883                   | 83,883           |
| REVENUE              | 3,248,523                | 3,248,523        |
| Direct Billed        | 0                        | 0                |
| <b>Total</b>         | <b>4,833,287</b>         | <b>4,833,287</b> |



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 2011 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: | 7,890,982        |                |           | 7,890,982        |
| Total Allocated Additions:            |                  |                | 0         | 0                |
| Total To Be Allocated:                | <u>7,890,982</u> | <u>0</u>       |           | <u>7,890,982</u> |

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

|                                     | Total          | General & Admin | ALLOCATIONS AT CSA |
|-------------------------------------|----------------|-----------------|--------------------|
| <b>Other Expense &amp; Cost</b>     |                |                 |                    |
| <b>Total Expenditures</b>           | 142,223,927    | 0               | 142,223,927        |
| <b>Non-Central Service Costs</b>    | ( 132,714,046) | 0               | ( 132,714,046)     |
| <b>Section II Costs</b>             | ( 1,579,928)   | 0               | ( 1,579,928)       |
| <b>Capital Outlay</b>               | ( 38,971)      | 0               | ( 38,971)          |
| <b>Departmental Totals</b>          |                |                 |                    |
| <b>Total Expenditures</b>           | 7,890,982      | 0               | 7,890,982          |
| <b>Deductions</b>                   |                |                 |                    |
| <b>Total Deductions</b>             | 0              | 0               | 0                  |
| <b>Functional Cost</b>              | 7,890,982      | 0               | 7,890,982          |
| <b>Allocation Step 1</b>            |                |                 |                    |
| <b>1st Allocation</b>               | 7,890,982      | 0               | 7,890,982          |
| <b>Allocation Step 2</b>            |                |                 |                    |
| <b>2nd Allocation</b>               | 0              | 0               | 0                  |
| <b>Total For 09 BUILDING RENTAL</b> |                |                 |                    |
| <b>Total Allocated</b>              | 7,890,982      | 0               | 7,890,982          |



**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 |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COMM. OF ADMIN.                   | 43,709           | 0.5539                | 43,709           |               | 43,709           |                  | 43,709           |
| INFORMATION TECHNOLOGY            | 758,778          | 9.6158                | 758,778          |               | 758,778          |                  | 758,778          |
| BUDGET AND PLANNING               | 71,530           | 0.9065                | 71,530           |               | 71,530           |                  | 71,530           |
| ACCOUNTING                        | 167,032          | 2.1167                | 167,032          |               | 167,032          |                  | 167,032          |
| FACILITIES MANAG., DESIGN & CONST | 690,871          | 8.7552                | 690,871          |               | 690,871          |                  | 690,871          |
| PERSONNEL                         | 225,487          | 2.8575                | 225,487          |               | 225,487          |                  | 225,487          |
| PURCHASING                        | 142,319          | 1.8036                | 142,319          |               | 142,319          |                  | 142,319          |
| GENERAL SERVICES                  | 285,819          | 3.6221                | 285,819          |               | 285,819          |                  | 285,819          |
| TREASURER                         | 207,329          | 2.6274                | 207,329          |               | 207,329          |                  | 207,329          |
| SECRETARY OF STATE                | 1,735,526        | 21.9938               | 1,735,526        |               | 1,735,526        |                  | 1,735,526        |
| REVENUE                           | 3,406,474        | 43.1692               | 3,406,474        |               | 3,406,474        |                  | 3,406,474        |
| ALL OTHER                         | 156,108          | 1.9783                | 156,108          |               | 156,108          |                  | 156,108          |
| <b>SubTotal</b>                   | <b>7,890,982</b> | <b>100.0000</b>       | <b>7,890,982</b> |               | <b>7,890,982</b> |                  | <b>7,890,982</b> |
| <b>Total</b>                      | <b>7,890,982</b> | <b>100.0000</b>       | <b>7,890,982</b> |               | <b>7,890,982</b> |                  | <b>7,890,982</b> |

Allocation Basis: Actual Building Rental Costs by Department  
 Allocation Source: Facilities Management Records

Schedule .5 - Allocation Summary  
For Department BUILDING RENTAL

| Receiving Department | Total ALLOCATIONS AT CSA |                  |
|----------------------|--------------------------|------------------|
| COMM. OF ADMIN.      | 43,709                   | 43,709           |
| INFORMATION          | 758,778                  | 758,778          |
| BUDGET AND PLANNING  | 71,530                   | 71,530           |
| ACCOUNTING           | 167,032                  | 167,032          |
| FACILITIES MANAG.,   | 690,871                  | 690,871          |
| PERSONNEL            | 225,487                  | 225,487          |
| PURCHASING           | 142,319                  | 142,319          |
| GENERAL SERVICES     | 285,819                  | 285,819          |
| TREASURER            | 207,329                  | 207,329          |
| SECRETARY OF STATE   | 1,735,526                | 1,735,526        |
| REVENUE              | 3,406,474                | 3,406,474        |
| ALL OTHER            | 156,108                  | 156,108          |
| Direct Billed        | 0                        | 0                |
| <b>Total</b>         | <b>7,890,982</b>         | <b>7,890,982</b> |



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: | 30,189,513        |                |           | 30,189,513        |
| Total Allocated Additions:            |                   |                | 0         | 0                 |
| Total To Be Allocated:                | <u>30,189,513</u> | <u>0</u>       | <u></u>   | <u>30,189,513</u> |

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

|   | Total      | General & Admin | ALLOCATIONS AT CSA |
|---|------------|-----------------|--------------------|
| <b>Other Expense &amp; Cost</b>           |            |                 |                    |
| Worker's Compensation Payments            | 30,189,513 | 0               | 30,189,513         |
| <b>Departmental Totals</b>                |            |                 |                    |
| Total Expenditures                        | 30,189,513 | 0               | 30,189,513         |
| <b>Deductions</b>                         |            |                 |                    |
| Total Deductions                          | 0          | 0               | 0                  |
| <b>Functional Cost</b>                    |            |                 |                    |
| Functional Cost                           | 30,189,513 | 0               | 30,189,513         |
| <b>Allocation Step 1</b>                  |            |                 |                    |
| 1st Allocation                            | 30,189,513 | 0               | 30,189,513         |
| <b>Allocation Step 2</b>                  |            |                 |                    |
| 2nd Allocation                            | 0          | 0               | 0                  |
| <b>Total For 10 WORKER'S COMPENSATION</b> |            |                 |                    |
| Total Allocated                           | 30,189,513 | 0               | 30,189,513         |



**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            | 141,926           | 0.4850                | 146,432           |               | 146,432           |                  | 146,432           |
| FACILITIES MANAG., DESIGN & CONST | 698,491           | 2.3871                | 720,668           |               | 720,668           |                  | 720,668           |
| PURCHASING                        | 2,633             | 0.0090                | 2,716             |               | 2,716             |                  | 2,716             |
| GENERAL SERVICES                  | 90,498            | 0.3093                | 93,371            |               | 93,371            |                  | 93,371            |
| SECRETARY OF STATE                | 30,388            | 0.1039                | 31,353            |               | 31,353            |                  | 31,353            |
| REVENUE                           | 78,493            | 0.2683                | 80,985            |               | 80,985            |                  | 80,985            |
| LEGISLATURE                       | 47,052            | 0.1608                | 48,546            |               | 48,546            |                  | 48,546            |
| JUDICIARY                         | 724,970           | 2.4776                | 747,987           |               | 747,987           |                  | 747,987           |
| GOVERNOR                          | 78,674            | 0.2689                | 81,172            |               | 81,172            |                  | 81,172            |
| AUDITOR                           | 3,386             | 0.0116                | 3,494             |               | 3,494             |                  | 3,494             |
| ATTORNEY GENERAL                  | 41,906            | 0.1432                | 43,237            |               | 43,237            |                  | 43,237            |
| AGRICULTURE                       | 144,778           | 0.4948                | 149,375           |               | 149,375           |                  | 149,375           |
| INSURANCE                         | 12,653            | 0.0432                | 13,055            |               | 13,055            |                  | 13,055            |
| ECONOMIC DEVELOPMENT              | 68,305            | 0.2334                | 70,474            |               | 70,474            |                  | 70,474            |
| EDUCATION                         | 748,946           | 2.5596                | 772,725           |               | 772,725           |                  | 772,725           |
| HIGHER EDUCATION                  | 1,574             | 0.0054                | 1,624             |               | 1,624             |                  | 1,624             |
| HEALTH                            | 105,882           | 0.3619                | 109,244           |               | 109,244           |                  | 109,244           |
| LABOR                             | 362,142           | 1.2376                | 373,640           |               | 373,640           |                  | 373,640           |
| MENTAL HEALTH                     | 9,085,537         | 31.0506               | 9,373,998         |               | 9,373,998         |                  | 9,373,998         |
| NATURAL RESOURCES                 | 589,871           | 2.0159                | 608,599           |               | 608,599           |                  | 608,599           |
| PUBLIC SAFETY                     | 1,780,935         | 6.0865                | 1,837,479         |               | 1,837,479         |                  | 1,837,479         |
| SOCIAL SERVICES                   | 2,071,997         | 7.0812                | 2,137,782         |               | 2,137,782         |                  | 2,137,782         |
| CORRECTIONS                       | 9,070,358         | 30.9986               | 9,358,339         |               | 9,358,339         |                  | 9,358,339         |
| ALL OTHER                         | 3,279,107         | 11.2066               | 3,383,218         |               | 3,383,218         |                  | 3,383,218         |
| <b>SubTotal</b>                   | <b>29,260,502</b> | <b>100.0000</b>       | <b>30,189,513</b> |               | <b>30,189,513</b> |                  | <b>30,189,513</b> |
| <b>Total</b>                      | <b>29,260,502</b> | <b>100.0000</b>       | <b>30,189,513</b> |               | <b>30,189,513</b> |                  | <b>30,189,513</b> |



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

Allocation Basis: Worker's Compensation Payments for FY 2011

Allocation Source: FY 2011 CAFR Work Papers

**MAXIMUS**

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

| Receiving Department | Total ALLOCATIONS AT CSA |                   |
|----------------------|--------------------------|-------------------|
| INFORMATION          | 146,432                  | 146,432           |
| FACILITIES MANAG.,   | 720,668                  | 720,668           |
| PURCHASING           | 2,716                    | 2,716             |
| GENERAL SERVICES     | 93,371                   | 93,371            |
| SECRETARY OF STATE   | 31,353                   | 31,353            |
| REVENUE              | 80,985                   | 80,985            |
| LEGISLATURE          | 48,546                   | 48,546            |
| JUDICIARY            | 747,987                  | 747,987           |
| GOVERNOR             | 81,172                   | 81,172            |
| AUDITOR              | 3,494                    | 3,494             |
| ATTORNEY GENERAL     | 43,237                   | 43,237            |
| AGRICULTURE          | 149,375                  | 149,375           |
| INSURANCE            | 13,055                   | 13,055            |
| ECONOMIC DEVELOPMENT | 70,474                   | 70,474            |
| EDUCATION            | 772,725                  | 772,725           |
| HIGHER EDUCATION     | 1,624                    | 1,624             |
| HEALTH               | 109,244                  | 109,244           |
| LABOR                | 373,640                  | 373,640           |
| MENTAL HEALTH        | 9,373,998                | 9,373,998         |
| NATURAL RESOURCES    | 608,599                  | 608,599           |
| PUBLIC SAFETY        | 1,837,479                | 1,837,479         |
| SOCIAL SERVICES      | 2,137,782                | 2,137,782         |
| CORRECTIONS          | 9,358,339                | 9,358,339         |
| ALL OTHER            | 3,383,218                | 3,383,218         |
| Direct Billed        | 0                        | 0                 |
| <b>Total</b>         | <b>30,189,513</b>        | <b>30,189,513</b> |

STATE OF MISSOURI  
UNEMPLOYMENT COMPENSATION  
NATURE AND EXTENT OF SERVICES

The costs of Unemployment Compensation are charged to special accounts in the general revenue and other funds under the jurisdiction of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual costs incurred in FY 2011. 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: | 166,523        |                |           | 166,523        |
| Total Allocated Additions:            |                |                | 0         | 0              |
| <b>Total To Be Allocated:</b>         | <u>166,523</u> | <u>0</u>       |           | <u>166,523</u> |

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

|                                    | Total        | General & Admin | ALLOCATIONS AT CSA |
|------------------------------------|--------------|-----------------|--------------------|
| <b>Other Expense &amp; Cost</b>    |              |                 |                    |
| Unemployment Compensation Benefits | 5,500,352    | 0               | 5,500,352          |
| Non-Central Service Costs          | ( 5,284,988) | 0               | ( 5,284,988)       |
| Section II Costs                   | ( 48,841)    | 0               | ( 48,841)          |
| <b>Departmental Totals</b>         |              |                 |                    |
| Total Expenditures                 | 166,523      | 0               | 166,523            |
| <b>Deductions</b>                  |              |                 |                    |
| Total Deductions                   | 0            | 0               | 0                  |
| <b>Functional Cost</b>             |              |                 |                    |
| Functional Cost                    | 166,523      | 0               | 166,523            |
| <b>Allocation Step 1</b>           |              |                 |                    |
| 1st Allocation                     | 166,523      | 0               | 166,523            |
| <b>Allocation Step 2</b>           |              |                 |                    |
| 2nd Allocation                     | 0            | 0               | 0                  |
| <b>Total For 11 UNEMPLOYMENT</b>   |              |                 |                    |
| Total Allocated                    | 166,523      | 0               | 166,523            |



**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 |
|------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COMM. OF ADMIN.        | 6,400            | 3.8433                | 6,400            |               | 6,400            |                  | 6,400            |
| INFORMATION TECHNOLOGY | 41,929           | 25.1791               | 41,929           |               | 41,929           |                  | 41,929           |
| PERSONNEL              | 957              | 0.5747                | 957              |               | 957              |                  | 957              |
| PURCHASING             | 2,124            | 1.2755                | 2,124            |               | 2,124            |                  | 2,124            |
| TREASURER              | 14,581           | 8.7561                | 14,581           |               | 14,581           |                  | 14,581           |
| SECRETARY OF STATE     | 8,146            | 4.8918                | 8,146            |               | 8,146            |                  | 8,146            |
| SECURITY               | 8,657            | 5.1987                | 8,657            |               | 8,657            |                  | 8,657            |
| REVENUE                | 75,409           | 45.2845               | 75,409           |               | 75,409           |                  | 75,409           |
| ALL OTHER              | 8,320            | 4.9963                | 8,320            |               | 8,320            |                  | 8,320            |
| SubTotal               | 166,523          | 100.0000              | 166,523          |               | 166,523          |                  | 166,523          |
| Total                  | 166,523          | 100.0000              | 166,523          |               | 166,523          |                  | 166,523          |

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2011 CAFR Work Papers

Schedule .5 - Allocation Summary  
For Department UNEMPLOYMENT COMPENSATION

| Receiving Department | Total ALLOCATIONS AT CSA |                |
|----------------------|--------------------------|----------------|
| COMM. OF ADMIN.      | 6,400                    | 6,400          |
| INFORMATION          | 41,929                   | 41,929         |
| PERSONNEL            | 957                      | 957            |
| PURCHASING           | 2,124                    | 2,124          |
| TREASURER            | 14,581                   | 14,581         |
| SECRETARY OF STATE   | 8,146                    | 8,146          |
| SECURITY             | 8,657                    | 8,657          |
| REVENUE              | 75,409                   | 75,409         |
| ALL OTHER            | 8,320                    | 8,320          |
| Direct Billed        | 0                        | 0              |
| <b>Total</b>         | <b>166,523</b>           | <b>166,523</b> |



STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway 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 2011.

**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: | 123,645               |                 |               | 123,645               |
| BUILDING USE                          | 49,750                |                 | 49,750        |                       |
| Total Allocated Additions:            | <u>49,750</u>         |                 | <u>49,750</u> | 49,750                |
| Total To Be Allocated:                | <u><u>173,395</u></u> | <u><u>0</u></u> |               | <u><u>173,395</u></u> |

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

|                                 | Total   | General & Admin | AUTO CLAIM | AIRCRAFT LIABILITY | SURETY BONDS |
|---------------------------------|---------|-----------------|------------|--------------------|--------------|
| <b>Other Expense &amp; Cost</b> |         |                 |            |                    |              |
| Claims Administration Fees      | 8,572   | 0               | 8,572      | 0                  | 0            |
| Insurance/Bond Premium          | 115,073 | 0               | 0          | 67,875             | 43,830       |
| <b>Departmental Totals</b>      |         |                 |            |                    |              |
| Total Expenditures              | 123,645 | 0               | 8,572      | 67,875             | 43,830       |
| <b>Deductions</b>               |         |                 |            |                    |              |
| Total Deductions                | 0       | 0               | 0          | 0                  | 0            |
| <b>Functional Cost</b>          |         |                 |            |                    |              |
| Functional Cost                 | 123,645 | 0               | 8,572      | 67,875             | 43,830       |
| <b>Allocation Step 1</b>        |         |                 |            |                    |              |
| Inbound- All Others             | 49,750  | 49,750          | 0          | 0                  | 0            |
| Reallocate Admin Costs          |         | ( 49,750)       | 3,449      | 27,229             | 17,636       |
| 1st Allocation                  | 173,395 | 0               | 12,021     | 94,904             | 61,466       |
| <b>Allocation Step 2</b>        |         |                 |            |                    |              |
| 2nd Allocation                  | 0       | 0               | 0          | 0                  | 0            |
| <b>Total For 12 INSURANCE</b>   |         |                 |            |                    |              |
| Total Allocated                 | 173,395 | 0               | 12,021     | 94,904             | 61,466       |



**MAXIMUS**

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

SPECIFIC BONDS

|                                 |       |
|---------------------------------|-------|
| <b>Other Expense &amp; Cost</b> |       |
| Claims Administration Fees      | 0     |
| Insurance/Bond Premium          | 3,588 |
| <b>Departmental Totals</b>      |       |
| Total Expenditures              | 3,588 |
| <b>Deductions</b>               |       |
| Total Deductions                | 0     |
| <b>Functional Cost</b>          |       |
| Functional Cost                 | 3,588 |
| <b>Allocation Step 1</b>        |       |
| Inbound- All Others             | 0     |
| Reallocate Admin Costs          | 1,436 |
| 1st Allocation                  | 5,004 |
| <b>Allocation Step 2</b>        |       |
| 2nd Allocation                  | 0     |
| <b>Total For 12 INSURANCE</b>   |       |
| Total Allocated                 | 5,004 |

**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 |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| FACILITIES MANAG., DESIGN & CONST | 8,751            | 1.2045                | 145              |               | 145              |                  | 145              |
| PURCHASING                        | 7,830            | 1.0777                | 130              |               | 130              |                  | 130              |
| GENERAL SERVICES                  | 1,555            | 0.2140                | 26               |               | 26               |                  | 26               |
| REVENUE                           | 3,903            | 0.5372                | 65               |               | 65               |                  | 65               |
| JUDICIARY                         | 792              | 0.1090                | 13               |               | 13               |                  | 13               |
| ATTORNEY GENERAL                  | 376              | 0.0518                | 6                |               | 6                |                  | 6                |
| AGRICULTURE                       | 25,663           | 3.5323                | 425              |               | 425              |                  | 425              |
| INSURANCE                         | 737              | 0.1014                | 12               |               | 12               |                  | 12               |
| ECONOMIC DEVELOPMENT              | 5,386            | 0.7413                | 89               |               | 89               |                  | 89               |
| EDUCATION                         | 5,330            | 0.7336                | 88               |               | 88               |                  | 88               |
| HIGHER EDUCATION                  | 93,400           | 12.8556               | 1,545            |               | 1,545            |                  | 1,545            |
| HEALTH                            | 11,351           | 1.5624                | 188              |               | 188              |                  | 188              |
| MENTAL HEALTH                     | 36,528           | 5.0277                | 604              |               | 604              |                  | 604              |
| NATURAL RESOURCES                 | 11,534           | 1.5875                | 191              |               | 191              |                  | 191              |
| PUBLIC SAFETY                     | 14,608           | 2.0107                | 242              |               | 242              |                  | 242              |
| SOCIAL SERVICES                   | 474,643          | 65.3301               | 7,853            |               | 7,853            |                  | 7,853            |
| CORRECTIONS                       | 24,144           | 3.3232                | 399              |               | 399              |                  | 399              |
| SubTotal                          | 726,531          | 100.0000              | 12,021           |               | 12,021           |                  | 12,021           |
| Total                             | 726,531          | 100.0000              | 12,021           |               | 12,021           |                  | 12,021           |

Allocation Basis: Vehicle Claims by Departments for FY 2011

Allocation Source: FY 2011 CAFR work papers



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

Activity - AIRCRAFT LIABILITY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| GENERAL SERVICES     | 24,816           | 36.6694               | 34,801           |               | 34,801           |                  | 34,801           |
| PUBLIC SAFETY        | 40,489           | 59.8286               | 56,779           |               | 56,779           |                  | 56,779           |
| ALL OTHER            | 2,370            | 3.5020                | 3,324            |               | 3,324            |                  | 3,324            |
| <b>SubTotal</b>      | <b>67,675</b>    | <b>100.0000</b>       | <b>94,904</b>    |               | <b>94,904</b>    |                  | <b>94,904</b>    |
| <b>Total</b>         | <b>67,675</b>    | <b>100.0000</b>       | <b>94,904</b>    |               | <b>94,904</b>    |                  | <b>94,904</b>    |

Allocation Basis: Actual Aircraft Liability Premiums, FY 2011

Allocation Source: FY 2011 CAFR work papers

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

Activity - SURETY BONDS

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COMM. OF ADMIN.                   | 23               | 0.0344                | 21               |               | 21               |                  | 21               |
| INFORMATION TECHNOLOGY            | 1,070            | 1.6009                | 984              |               | 984              |                  | 984              |
| BUDGET AND PLANNING               | 31               | 0.0464                | 29               |               | 29               |                  | 29               |
| ACCOUNTING                        | 50               | 0.0748                | 46               |               | 46               |                  | 46               |
| FACILITIES MANAG., DESIGN & CONST | 682              | 1.0204                | 627              |               | 627              |                  | 627              |
| PERSONNEL                         | 68               | 0.1017                | 63               |               | 63               |                  | 63               |
| PURCHASING                        | 54               | 0.0808                | 50               |               | 50               |                  | 50               |
| GENERAL SERVICES                  | 97               | 0.1451                | 89               |               | 89               |                  | 89               |
| TREASURER                         | 50               | 0.0748                | 46               |               | 46               |                  | 46               |
| SECRETARY OF STATE                | 253              | 0.3785                | 233              |               | 233              |                  | 233              |
| SECURITY                          | 32               | 0.0479                | 29               |               | 29               |                  | 29               |
| REVENUE                           | 1,383            | 2.0692                | 1,272            |               | 1,272            |                  | 1,272            |
| LEGISLATURE                       | 703              | 1.0518                | 646              |               | 646              |                  | 646              |
| JUDICIARY                         | 3,971            | 5.9411                | 3,652            |               | 3,652            |                  | 3,652            |
| GOVERNOR                          | 32               | 0.0479                | 29               |               | 29               |                  | 29               |
| LT. GOVERNOR                      | 6                | 0.0090                | 6                |               | 6                |                  | 6                |
| AUDITOR                           | 116              | 0.1736                | 107              |               | 107              |                  | 107              |
| ATTORNEY GENERAL                  | 371              | 0.5551                | 341              |               | 341              |                  | 341              |
| AGRICULTURE                       | 535              | 0.8004                | 492              |               | 492              |                  | 492              |
| INSURANCE                         | 744              | 1.1131                | 684              |               | 684              |                  | 684              |
| CONSERVATION                      | 1,894            | 2.8337                | 1,742            |               | 1,742            |                  | 1,742            |
| ECONOMIC DEVELOPMENT              | 947              | 1.4168                | 871              |               | 871              |                  | 871              |
| EDUCATION                         | 2,635            | 3.9423                | 2,423            |               | 2,423            |                  | 2,423            |
| HIGHER EDUCATION                  | 65               | 0.0972                | 60               |               | 60               |                  | 60               |
| HEALTH                            | 1,706            | 2.5524                | 1,569            |               | 1,569            |                  | 1,569            |
| HIGHWAYS                          | 6,398            | 9.5723                | 5,884            |               | 5,884            |                  | 5,884            |
| LABOR                             | 987              | 1.4767                | 908              |               | 908              |                  | 908              |
| MENTAL HEALTH                     | 8,255            | 12.3506               | 7,591            |               | 7,591            |                  | 7,591            |



**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NATURAL RESOURCES    | 1,934            | 2.8935                | 1,779            |               | 1,779            |                  | 1,779            |
| PUBLIC SAFETY        | 5,248            | 7.8517                | 4,826            |               | 4,826            |                  | 4,826            |
| SOCIAL SERVICES      | 7,561            | 11.3123               | 6,953            |               | 6,953            |                  | 6,953            |
| CORRECTIONS          | 10,989           | 16.4408               | 10,104           |               | 10,104           |                  | 10,104           |
| ALL OTHER            | 7,949            | 11.8928               | 7,310            |               | 7,310            |                  | 7,310            |
| SubTotal             | 66,839           | 100.0000              | 61,466           |               | 61,466           |                  | 61,466           |
| Total                | 66,839           | 100.0000              | 61,466           |               | 61,466           |                  | 61,466           |

Allocation Basis: Total Number of Employees, FY 2011

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

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

Activity - SPECIFIC BONDS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| INSURANCE            | 299              | 8.3800                | 419              |               | 419              |                  | 419              |
| PUBLIC SAFETY        | 2,101            | 58.8846               | 2,947            |               | 2,947            |                  | 2,947            |
| ALL OTHER            | 1,168            | 32.7354               | 1,638            |               | 1,638            |                  | 1,638            |
| <b>SubTotal</b>      | <b>3,568</b>     | <b>100.0000</b>       | <b>5,004</b>     |               | <b>5,004</b>     |                  | <b>5,004</b>     |
| <b>Total</b>         | <b>3,568</b>     | <b>100.0000</b>       | <b>5,004</b>     |               | <b>5,004</b>     |                  | <b>5,004</b>     |

Allocation Basis: Insurance Premiums on State Officials  
 Allocation Source: FY 2011 CAFR Work Papers

## MAXIMUS

**Schedule .5 - Allocation Summary  
For Department INSURANCE**

| Receiving Department | Total  | AUTO CLAIM | AIRCRAFT LIABILITY | SURETY BONDS | SPECIFIC BONDS |
|----------------------|--------|------------|--------------------|--------------|----------------|
| COMM. OF ADMIN.      | 21     | 0          | 0                  | 21           | 0              |
| INFORMATION          | 984    | 0          | 0                  | 984          | 0              |
| BUDGET AND PLANNING  | 29     | 0          | 0                  | 29           | 0              |
| ACCOUNTING           | 46     | 0          | 0                  | 46           | 0              |
| FACILITIES MANAG.,   | 772    | 145        | 0                  | 627          | 0              |
| PERSONNEL            | 63     | 0          | 0                  | 63           | 0              |
| PURCHASING           | 180    | 130        | 0                  | 50           | 0              |
| GENERAL SERVICES     | 34,916 | 26         | 34,801             | 89           | 0              |
| TREASURER            | 46     | 0          | 0                  | 46           | 0              |
| SECRETARY OF STATE   | 233    | 0          | 0                  | 233          | 0              |
| SECURITY             | 29     | 0          | 0                  | 29           | 0              |
| REVENUE              | 1,337  | 65         | 0                  | 1,272        | 0              |
| LEGISLATURE          | 646    | 0          | 0                  | 646          | 0              |
| JUDICIARY            | 3,665  | 13         | 0                  | 3,652        | 0              |
| GOVERNOR             | 29     | 0          | 0                  | 29           | 0              |
| LT. GOVERNOR         | 6      | 0          | 0                  | 6            | 0              |
| AUDITOR              | 107    | 0          | 0                  | 107          | 0              |
| ATTORNEY GENERAL     | 347    | 6          | 0                  | 341          | 0              |
| AGRICULTURE          | 917    | 425        | 0                  | 492          | 0              |
| INSURANCE            | 1,115  | 12         | 0                  | 684          | 419            |
| CONSERVATION         | 1,742  | 0          | 0                  | 1,742        | 0              |
| ECONOMIC DEVELOPMENT | 960    | 89         | 0                  | 871          | 0              |
| EDUCATION            | 2,511  | 88         | 0                  | 2,423        | 0              |
| HIGHER EDUCATION     | 1,605  | 1,545      | 0                  | 60           | 0              |
| HEALTH               | 1,757  | 188        | 0                  | 1,569        | 0              |
| HIGHWAYS             | 5,884  | 0          | 0                  | 5,884        | 0              |
| LABOR                | 908    | 0          | 0                  | 908          | 0              |
| MENTAL HEALTH        | 8,195  | 604        | 0                  | 7,591        | 0              |
| NATURAL RESOURCES    | 1,970  | 191        | 0                  | 1,779        | 0              |
| PUBLIC SAFETY        | 64,794 | 242        | 56,779             | 4,826        | 2,947          |
| SOCIAL SERVICES      | 14,806 | 7,853      | 0                  | 6,953        | 0              |
| CORRECTIONS          | 10,503 | 399        | 0                  | 10,104       | 0              |
| ALL OTHER            | 12,272 | 0          | 3,324              | 7,310        | 1,638          |

**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              |
| <b>Total</b>         | <b>173,395</b> | <b>12,021</b> | <b>94,904</b>      | <b>61,466</b> | <b>5,004</b>   |



STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
NATURE AND EXTENT OF SERVICES

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

Accounting  
Budget/Planning  
Information Technology Services  
Design and Construction  
Personnel  
Purchasing  
General Services

**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                   |
|--|-------------------------|-----------------------|----------------|-------------------------|
| <b>Expenditures Per Financial Statement:</b> | 1,193,267               |                       |                | 1,193,267               |
| BUILDING USE                                 | 5,422                   |                       | 5,422          |                         |
| EQUIPMENT USE                                | 4,774                   |                       | 4,774          |                         |
| RETIREMENT/GROUP INSURANCE                   | 394,378                 |                       | 394,378        |                         |
| OASDHI                                       | 90,812                  |                       | 90,812         |                         |
| BUILDING RENTAL                              | 43,709                  |                       | 43,709         |                         |
| UNEMPLOYMENT COMPENSATION                    | 6,400                   |                       | 6,400          |                         |
| INSURANCE                                    | 21                      |                       | 21             |                         |
| COMM. OF ADMIN.                              |                         | 15,623                | 15,623         |                         |
| ACCOUNTING                                   |                         | 864                   | 864            |                         |
| PERSONNEL                                    |                         | 177,260               | 177,260        |                         |
| PURCHASING                                   |                         | 237                   | 237            |                         |
| GENERAL SERVICES                             |                         | 240                   | 240            |                         |
| TREASURER                                    |                         | 45                    | 45             |                         |
| SECRETARY OF STATE                           |                         | 940                   | 940            |                         |
| SECURITY                                     |                         | 6,515                 | 6,515          |                         |
| REVENUE                                      |                         | 45                    | 45             |                         |
| <b>Total Allocated Additions:</b>            | <u>545,516</u>          | <u>201,769</u>        | <u>747,285</u> | <u>747,285</u>          |
| <b>Total To Be Allocated:</b>                | <u><u>1,738,783</u></u> | <u><u>201,769</u></u> |                | <u><u>1,940,552</u></u> |

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

|                                     | Total     | General & Admin | DEPARTMENTAL | GENERAL GOV'T |
|-------------------------------------|-----------|-----------------|--------------|---------------|
| <b>Wages &amp; Benefits</b>         |           |                 |              |               |
| Salaries & Wages                    | 1,042,554 | 0               | 874,587      | 167,967       |
| <b>Other Expense &amp; Cost</b>     |           |                 |              |               |
| Departmental Expenditures           | 150,713   | 0               | 126,431      | 24,282        |
| <b>Departmental Totals</b>          |           |                 |              |               |
| Total Expenditures                  | 1,193,267 | 0               | 1,001,018    | 192,249       |
| <b>Deductions</b>                   |           |                 |              |               |
| Total Deductions                    | 0         | 0               | 0            | 0             |
| <b>Functional Cost</b>              |           |                 |              |               |
| Functional Cost                     | 1,193,267 | 0               | 1,001,018    | 192,249       |
| <b>Allocation Step 1</b>            |           |                 |              |               |
| Inbound- All Others                 | 545,516   | 545,516         | 0            | 0             |
| Reallocate Admin Costs              |           | ( 545,516)      | 457,627      | 87,889        |
| 1st Allocation                      | 1,738,783 | 0               | 1,458,645    | 280,138       |
| <b>Allocation Step 2</b>            |           |                 |              |               |
| Inbound- All Others                 | 201,769   | 201,769         | 0            | 0             |
| Reallocate Admin Costs              |           | ( 201,769)      | 169,262      | 32,507        |
| 2nd Allocation                      | 201,769   | 0               | 169,262      | 32,507        |
| <b>Total For 15 COMM. OF ADMIN.</b> |           |                 |              |               |
| Total Allocated                     | 1,940,552 | 0               | 1,627,907    | 312,645       |



**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.                   | 22               | 1.0711                | 15,623           |               | 15,623           |                  | 15,623           |
| INFORMATION TECHNOLOGY            | 1,028            | 50.0486               | 730,033          |               | 730,033          | 85,631           | 815,664          |
| BUDGET AND PLANNING               | 30               | 1.4606                | 21,304           |               | 21,304           | 2,499            | 23,803           |
| ACCOUNTING                        | 48               | 2.3369                | 34,087           |               | 34,087           | 3,998            | 38,085           |
| FACILITIES MANAG., DESIGN & CONST | 655              | 31.8890               | 465,147          |               | 465,147          | 54,560           | 519,707          |
| PERSONNEL                         | 65               | 3.1646                | 46,160           |               | 46,160           | 5,414            | 51,574           |
| PURCHASING                        | 52               | 2.5316                | 36,928           |               | 36,928           | 4,332            | 41,260           |
| GENERAL SERVICES                  | 93               | 4.5278                | 66,044           |               | 66,044           | 7,747            | 73,791           |
| ALL OTHER                         | 61               | 2.9698                | 43,319           |               | 43,319           | 5,081            | 48,400           |
| <b>SubTotal</b>                   | <b>2,054</b>     | <b>100.0000</b>       | <b>1,458,645</b> |               | <b>1,458,645</b> | <b>169,262</b>   | <b>1,627,907</b> |
| <b>Total</b>                      | <b>2,054</b>     | <b>100.0000</b>       | <b>1,458,645</b> |               | <b>1,458,645</b> | <b>169,262</b>   | <b>1,627,907</b> |

Allocation Basis: Average Number of OA Employees, FY 2011  
 Allocation Source: HR Query "Number of OA Employees"



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

Activity - GENERAL GOVT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 280,138          |               | 280,138          | 32,507           | 312,645          |
| SubTotal             | 100              | 100.0000              | 280,138          |               | 280,138          | 32,507           | 312,645          |
| Total                | 100              | 100.0000              | 280,138          |               | 280,138          | 32,507           | 312,645          |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



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

| Receiving Department | Total            | DEPARTMENTAL     | GENERAL GOV'T  |
|----------------------|------------------|------------------|----------------|
| COMM. OF ADMIN.      | 15,623           | 15,623           | 0              |
| INFORMATION          | 815,664          | 815,664          | 0              |
| BUDGET AND PLANNING  | 23,803           | 23,803           | 0              |
| ACCOUNTING           | 38,085           | 38,085           | 0              |
| FACILITIES MANAG.,   | 519,707          | 519,707          | 0              |
| PERSONNEL            | 51,574           | 51,574           | 0              |
| PURCHASING           | 41,260           | 41,260           | 0              |
| GENERAL SERVICES     | 73,791           | 73,791           | 0              |
| ALL OTHER            | 361,045          | 48,400           | 312,645        |
| Direct Billed        | 0                | 0                | 0              |
| <b>Total</b>         | <b>1,940,552</b> | <b>1,627,907</b> | <b>312,645</b> |

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. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

**MAXIMUS**

**Schedule .2 - Costs To Be Allocated  
For Department INFORMATION TECHNOLOGY SERVICES**

|  | 1st Allocation            | 2nd Allocation        | Sub-Total        | Total                     |
|--|---------------------------|-----------------------|------------------|---------------------------|
| <b>Expenditures Per Financial Statement:</b> | 152,278,214               |                       |                  | 152,278,214               |
| BUILDING USE                                 | 166,577                   |                       | 166,577          |                           |
| EQUIPMENT USE                                | 1,495,500                 |                       | 1,495,500        |                           |
| BUILDING RENTAL                              | 758,778                   |                       | 758,778          |                           |
| WORKER'S COMPENSATION                        | 146,432                   |                       | 146,432          |                           |
| UNEMPLOYMENT COMPENSATION                    | 41,929                    |                       | 41,929           |                           |
| INSURANCE                                    | 984                       |                       | 984              |                           |
| COMM. OF ADMIN.                              | 730,033                   | 85,631                | 815,664          |                           |
| BUDGET AND PLANNING                          |                           | 18,718                | 18,718           |                           |
| ACCOUNTING                                   |                           | 42,391                | 42,391           |                           |
| PURCHASING                                   |                           | 213,375               | 213,375          |                           |
| GENERAL SERVICES                             |                           | 11,181                | 11,181           |                           |
| TREASURER                                    |                           | 2,213                 | 2,213            |                           |
| SECRETARY OF STATE                           |                           | 5,369                 | 5,369            |                           |
| SECURITY                                     |                           | 142,138               | 142,138          |                           |
| REVENUE                                      |                           | 1,549                 | 1,549            |                           |
| <b>Total Allocated Additions:</b>            | <u>3,340,233</u>          | <u>522,565</u>        | <u>3,862,798</u> | <u>3,862,798</u>          |
| <b>Total To Be Allocated:</b>                | <u><u>155,618,447</u></u> | <u><u>522,565</u></u> |                  | <u><u>156,141,012</u></u> |



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

|  | Total         | General & Admin | SECTION II    |
|--|---------------|-----------------|---------------|
| <b>Wages &amp; Benefits</b>                |               |                 |               |
| Salaries & Wages                           | 48,760,249    | 0               | 48,760,249    |
| <b>Other Expense &amp; Cost</b>            |               |                 |               |
| Departmental Expenditures                  | 122,023,597   | 0               | 122,023,597   |
| Capital Outlay - Departmental              | ( 18,445,535) | 0               | ( 18,445,535) |
| Stimulus                                   | ( 60,087)     | 0               | ( 60,087)     |
| <b>Departmental Totals</b>                 |               |                 |               |
| Total Expenditures                         | 152,278,214   | 0               | 152,278,214   |
| <b>Deductions</b>                          |               |                 |               |
| Total Deductions                           | 0             | 0               | 0             |
| <b>Functional Cost</b>                     |               |                 |               |
| Functional Cost                            | 152,278,214   | 0               | 152,278,214   |
| <b>Allocation Step 1</b>                   |               |                 |               |
| Inbound- All Others                        | 3,340,233     | 3,340,233       | 0             |
| Reallocate Admin Costs                     |               | ( 3,340,233)    | 3,340,233     |
| 1st Allocation                             | 155,618,447   | 0               | 155,618,447   |
| <b>Allocation Step 2</b>                   |               |                 |               |
| Inbound- All Others                        | 522,565       | 522,565         | 0             |
| Reallocate Admin Costs                     |               | ( 522,565)      | 522,565       |
| 2nd Allocation                             | 522,565       | 0               | 522,565       |
| <b>Total For 18 INFORMATION TECHNOLOGY</b> |               |                 |               |
| Total Allocated                            | 156,141,012   | 0               | 156,141,012   |

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

Activity - SECTION II

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Allocation Step1, Allocation Step2, Total Allocation. Rows include ALL OTHER, SubTotal, and Total.

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion



Schedule .5 - Allocation Summary

For Department INFORMATION TECHNOLOGY SERVICES

| Receiving Department | Total              | SECTION II         |
|----------------------|--------------------|--------------------|
| ALL OTHER            | 156,141,012        | 156,141,012        |
| Direct Billed        | 0                  | 0                  |
| <b>Total</b>         | <b>156,141,012</b> | <b>156,141,012</b> |



STATE OF MISSOURI  
BUDGET AND PLANNING  
NATURE AND EXTENT OF SERVICES

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

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

Costs of the Census 2010 are considered general government and have been allocated to "All Others".

**MAXIMUS**

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

|  | 1st Allocation   | 2nd Allocation | Sub-Total        | Total            |
|--|------------------|----------------|------------------|------------------|
| <b>Expenditures Per Financial Statement:</b> | <b>1,818,397</b> |                |                  | <b>1,818,397</b> |
| BUILDING USE                                 | 27,257           |                | 27,257           |                  |
| EQUIPMENT USE                                | 5,093            |                | 5,093            |                  |
| RETIREMENT/GROUP INSURANCE                   | 587,886          |                | 587,886          |                  |
| OASDHI                                       | 129,071          |                | 129,071          |                  |
| BUILDING RENTAL                              | 71,530           |                | 71,530           |                  |
| INSURANCE                                    | 29               |                | 29               |                  |
| COMM. OF ADMIN.                              | 21,304           | 2,499          | 23,803           |                  |
| BUDGET AND PLANNING                          |                  | 307,699        | 307,699          |                  |
| ACCOUNTING                                   |                  | 773            | 773              |                  |
| PURCHASING                                   |                  | 1,362          | 1,362            |                  |
| GENERAL SERVICES                             |                  | 324            | 324              |                  |
| TREASURER                                    |                  | 43             | 43               |                  |
| SECRETARY OF STATE                           |                  | 13             | 13               |                  |
| SECURITY                                     |                  | 7,995          | 7,995            |                  |
| REVENUE                                      |                  | 72             | 72               |                  |
| <b>Total Allocated Additions:</b>            | <b>842,170</b>   | <b>320,780</b> | <b>1,162,950</b> | <b>1,162,950</b> |
| <b>Total To Be Allocated:</b>                | <b>2,660,567</b> | <b>320,780</b> |                  | <b>2,981,347</b> |



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

|   | Total     | General & Admin | BUDGET & PLANNING | Census 2010 | GENERAL GOVT |
|---|-----------|-----------------|-------------------|-------------|--------------|
| <b>Wages &amp; Benefits</b>             |           |                 |                   |             |              |
| Salaries & Wages                        | 1,678,294 | 0               | 949,056           | 159,804     | 569,434      |
| <b>Other Expense &amp; Cost</b>         |           |                 |                   |             |              |
| Departmental Expenditures               | 147,603   | 0               | 62,364            | 47,820      | 37,419       |
| Capital Outlay                          | ( 7,500)  | 0               | 0                 | ( 7,500)    | 0            |
| <b>Departmental Totals</b>              |           |                 |                   |             |              |
| Total Expenditures                      | 1,818,397 | 0               | 1,011,420         | 200,124     | 606,853      |
| <b>Deductions</b>                       |           |                 |                   |             |              |
| Total Deductions                        | 0         | 0               | 0                 | 0           | 0            |
| <b>Functional Cost</b>                  |           |                 |                   |             |              |
| Functional Cost                         | 1,818,397 | 0               | 1,011,420         | 200,124     | 606,853      |
| <b>Allocation Step 1</b>                |           |                 |                   |             |              |
| Inbound- All Others                     | 842,170   | 842,170         | 0                 | 0           | 0            |
| Reallocate Admin Costs                  |           | ( 842,170)      | 468,428           | 92,685      | 281,057      |
| 1st Allocation                          | 2,660,567 | 0               | 1,479,848         | 292,809     | 887,910      |
| <b>Allocation Step 2</b>                |           |                 |                   |             |              |
| Inbound- All Others                     | 320,780   | 320,780         | 0                 | 0           | 0            |
| Reallocate Admin Costs                  |           | ( 320,780)      | 178,423           | 35,303      | 107,054      |
| 2nd Allocation                          | 320,780   | 0               | 178,423           | 35,303      | 107,054      |
| <b>Total For 17 BUDGET AND PLANNING</b> |           |                 |                   |             |              |
| Total Allocated                         | 2,981,347 | 0               | 1,658,271         | 328,112     | 994,964      |



**MAXIMUS**

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

## Activity - BUDGET &amp; PLANNING

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| INFORMATION TECHNOLOGY            | 527              | 1.2649                | 18,718           |               | 18,718           |                  | 18,718           |
| BUDGET AND PLANNING               | 8,663            | 20.7928               | 307,699          |               | 307,699          |                  | 307,699          |
| ACCOUNTING                        | 1,907            | 4.5771                | 67,734           |               | 67,734           | 10,478           | 78,212           |
| FACILITIES MANAG., DESIGN & CONST | 1,542            | 3.7010                | 54,770           |               | 54,770           | 8,472            | 63,242           |
| PERSONNEL                         | 172              | 0.4128                | 6,109            |               | 6,109            | 945              | 7,054            |
| PURCHASING                        | 306              | 0.7344                | 10,869           |               | 10,869           | 1,681            | 12,550           |
| GENERAL SERVICES                  | 205              | 0.4920                | 7,281            |               | 7,281            | 1,126            | 8,407            |
| TREASURER                         | 74               | 0.1776                | 2,628            |               | 2,628            | 407              | 3,035            |
| SECRETARY OF STATE                | 334              | 0.8017                | 11,863           |               | 11,863           | 1,835            | 13,698           |
| SECURITY                          | 92               | 0.2208                | 3,268            |               | 3,268            | 505              | 3,773            |
| REVENUE                           | 1,741            | 4.1787                | 61,838           |               | 61,838           | 9,566            | 71,404           |
| JUDICIARY                         | 776              | 1.8625                | 27,562           |               | 27,562           | 4,264            | 31,826           |
| GOVERNOR                          | 919              | 2.2057                | 32,642           |               | 32,642           | 5,049            | 37,691           |
| LT. GOVERNOR                      | 96               | 0.2304                | 3,410            |               | 3,410            | 527              | 3,937            |
| AUDITOR                           | 94               | 0.2256                | 3,339            |               | 3,339            | 516              | 3,855            |
| ATTORNEY GENERAL                  | 62               | 0.1488                | 2,202            |               | 2,202            | 341              | 2,543            |
| AGRICULTURE                       | 1,068            | 2.5634                | 37,934           |               | 37,934           | 5,868            | 43,802           |
| INSURANCE                         | 826              | 1.9825                | 29,338           |               | 29,338           | 4,538            | 33,876           |
| CONSERVATION                      | 117              | 0.2808                | 4,156            |               | 4,156            | 643              | 4,799            |
| ECONOMIC DEVELOPMENT              | 1,857            | 4.4571                | 65,958           |               | 65,958           | 10,203           | 76,161           |
| EDUCATION                         | 2,839            | 6.8140                | 100,837          |               | 100,837          | 15,598           | 116,435          |
| HIGHER EDUCATION                  | 2,275            | 5.4603                | 80,805           |               | 80,805           | 12,500           | 93,305           |
| HEALTH                            | 1,344            | 3.2258                | 47,737           |               | 47,737           | 7,384            | 55,121           |
| HIGHWAYS                          | 852              | 2.0449                | 30,262           |               | 30,262           | 4,681            | 34,943           |
| LABOR                             | 918              | 2.2033                | 32,606           |               | 32,606           | 5,044            | 37,650           |
| MENTAL HEALTH                     | 1,712            | 4.1091                | 60,808           |               | 60,808           | 9,406            | 70,214           |
| NATURAL RESOURCES                 | 1,140            | 2.7362                | 40,491           |               | 40,491           | 6,264            | 46,755           |
| PUBLIC SAFETY                     | 2,642            | 6.3412                | 93,840           |               | 93,840           | 14,516           | 108,356          |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| SOCIAL SERVICES      | 5,110            | 12.2648               | 181,500          |               | 181,500          | 28,077           | 209,577          |
| CORRECTIONS          | 1,144            | 2.7458                | 40,633           |               | 40,633           | 6,286            | 46,919           |
| ALL OTHER            | 310              | 0.7440                | 11,011           |               | 11,011           | 1,703            | 12,714           |
| SubTotal             | 41,664           | 100.0000              | 1,479,848        |               | 1,479,848        | 178,423          | 1,658,271        |
| Total                | 41,664           | 100.0000              | 1,479,848        |               | 1,479,848        | 178,423          | 1,658,271        |

Allocation Basis: Budget and Planning Hours by Department, FY 2011

Allocation Source: Budget and Planning Office



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

Activity - Census 2010

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 292,809          |               | 292,809          | 35,303           | 328,112          |
| SubTotal             | 100              | 100.0000              | 292,809          |               | 292,809          | 35,303           | 328,112          |
| Total                | 100              | 100.0000              | 292,809          |               | 292,809          | 35,303           | 328,112          |

Allocation Basis: Disallowed Portion  
 Allocation Source: Disallowed Portion

**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              | 887,910          |               | 887,910          | 107,054          | 994,964          |
| SubTotal             | 100              | 100.0000              | 887,910          |               | 887,910          | 107,054          | 994,964          |
| Total                | 100              | 100.0000              | 887,910          |               | 887,910          | 107,054          | 994,964          |

Allocation Basis: Disallowed Portion  
 Allocation Source: Disallowed Portion

**MAXIMUS**

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

| Receiving Department | Total     | BUDGET & PLANNING | Census 2010 | GENERAL GOVT |
|----------------------|-----------|-------------------|-------------|--------------|
| INFORMATION          | 18,718    | 18,718            | 0           | 0            |
| BUDGET AND PLANNING  | 307,699   | 307,699           | 0           | 0            |
| ACCOUNTING           | 78,212    | 78,212            | 0           | 0            |
| FACILITIES MANAG.,   | 63,242    | 63,242            | 0           | 0            |
| PERSONNEL            | 7,054     | 7,054             | 0           | 0            |
| PURCHASING           | 12,550    | 12,550            | 0           | 0            |
| GENERAL SERVICES     | 8,407     | 8,407             | 0           | 0            |
| TREASURER            | 3,035     | 3,035             | 0           | 0            |
| SECRETARY OF STATE   | 13,698    | 13,698            | 0           | 0            |
| SECURITY             | 3,773     | 3,773             | 0           | 0            |
| REVENUE              | 71,404    | 71,404            | 0           | 0            |
| JUDICIARY            | 31,826    | 31,826            | 0           | 0            |
| GOVERNOR             | 37,691    | 37,691            | 0           | 0            |
| LT. GOVERNOR         | 3,937     | 3,937             | 0           | 0            |
| AUDITOR              | 3,855     | 3,855             | 0           | 0            |
| ATTORNEY GENERAL     | 2,543     | 2,543             | 0           | 0            |
| AGRICULTURE          | 43,802    | 43,802            | 0           | 0            |
| INSURANCE            | 33,876    | 33,876            | 0           | 0            |
| CONSERVATION         | 4,799     | 4,799             | 0           | 0            |
| ECONOMIC DEVELOPMENT | 76,161    | 76,161            | 0           | 0            |
| EDUCATION            | 116,435   | 116,435           | 0           | 0            |
| HIGHER EDUCATION     | 93,305    | 93,305            | 0           | 0            |
| HEALTH               | 55,121    | 55,121            | 0           | 0            |
| HIGHWAYS             | 34,943    | 34,943            | 0           | 0            |
| LABOR                | 37,650    | 37,650            | 0           | 0            |
| MENTAL HEALTH        | 70,214    | 70,214            | 0           | 0            |
| NATURAL RESOURCES    | 46,755    | 46,755            | 0           | 0            |
| PUBLIC SAFETY        | 108,356   | 108,356           | 0           | 0            |
| SOCIAL SERVICES      | 209,577   | 209,577           | 0           | 0            |
| CORRECTIONS          | 46,919    | 46,919            | 0           | 0            |
| ALL OTHER            | 1,335,790 | 12,714            | 328,112     | 994,964      |



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

| Receiving Department | Total BUDGET & PLANNING | Census 2010    | GENERAL GOV'T  |
|----------------------|-------------------------|----------------|----------------|
| Direct Billed        | 0                       | 0              | 0              |
| <b>Total</b>         | <b>2,981,347</b>        | <b>328,112</b> | <b>994,964</b> |



STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

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

Payroll. Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued 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                   |
|--|-------------------------|----------------------|------------------|-------------------------|
| <b>Expenditures Per Financial Statement:</b> | 1,995,933               |                      |                  | 1,995,933               |
| BUILDING USE                                 | 42,844                  |                      | 42,844           |                         |
| EQUIPMENT USE                                | 5,336                   |                      | 5,336            |                         |
| RETIREMENT/GROUP INSURANCE                   | 739,297                 |                      | 739,297          |                         |
| OASDHI                                       | 132,869                 |                      | 132,869          |                         |
| BUILDING RENTAL                              | 167,032                 |                      | 167,032          |                         |
| INSURANCE                                    | 46                      |                      | 46               |                         |
| COMM. OF ADMIN.                              | 34,087                  | 3,998                | 38,085           |                         |
| BUDGET AND PLANNING                          | 67,734                  | 10,478               | 78,212           |                         |
| ACCOUNTING                                   |                         | 1,701                | 1,701            |                         |
| PURCHASING                                   |                         | 72                   | 72               |                         |
| GENERAL SERVICES                             |                         | 522                  | 522              |                         |
| TREASURER                                    |                         | 91                   | 91               |                         |
| SECRETARY OF STATE                           |                         | 51,339               | 51,339           |                         |
| SECURITY                                     |                         | 13,918               | 13,918           |                         |
| REVENUE                                      |                         | 3,025                | 3,025            |                         |
| <b>Total Allocated Additions:</b>            | <u>1,189,245</u>        | <u>85,144</u>        | <u>1,274,389</u> | <u>1,274,389</u>        |
| <b>Total To Be Allocated:</b>                | <u><u>3,185,178</u></u> | <u><u>85,144</u></u> |                  | <u><u>3,270,322</u></u> |

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

|                                 | Total     | General & Admin | PAYROLL | ACCOUNTING | GENERAL GOVT |
|---------------------------------|-----------|-----------------|---------|------------|--------------|
| <b>Wages &amp; Benefits</b>     |           |                 |         |            |              |
| Salaries & Wages                | 1,899,217 | 0               | 555,521 | 1,294,316  | 49,380       |
| <b>Other Expense &amp; Cost</b> |           |                 |         |            |              |
| Departmental Expenditures       | 116,258   | 0               | 34,005  | 79,230     | 3,023        |
| Stimulus                        | ( 19,542) | 0               | 0       | ( 19,542)  | 0            |
| <b>Departmental Totals</b>      |           |                 |         |            |              |
| Total Expenditures              | 1,995,933 | 0               | 589,526 | 1,354,004  | 52,403       |
| <b>Deductions</b>               |           |                 |         |            |              |
| Total Deductions                | 0         | 0               | 0       | 0          | 0            |
| <b>Functional Cost</b>          |           |                 |         |            |              |
| Functional Cost                 | 1,995,933 | 0               | 589,526 | 1,354,004  | 52,403       |
| <b>Allocation Step 1</b>        |           |                 |         |            |              |
| Inbound- All Others             | 1,189,245 | 1,189,245       | 0       | 0          | 0            |
| Reallocate Admin Costs          |           | ( 1,189,245)    | 351,260 | 806,761    | 31,224       |
| 1st Allocation                  | 3,185,178 | 0               | 940,786 | 2,160,765  | 83,627       |
| <b>Allocation Step 2</b>        |           |                 |         |            |              |
| Inbound- All Others             | 85,144    | 85,144          | 0       | 0          | 0            |
| Reallocate Admin Costs          |           | ( 85,144)       | 25,148  | 57,761     | 2,235        |
| 2nd Allocation                  | 85,144    | 0               | 25,148  | 57,761     | 2,235        |
| <b>Total For 18 ACCOUNTING</b>  |           |                 |         |            |              |
| Total Allocated                 | 3,270,322 | 0               | 965,934 | 2,218,526  | 85,862       |

\* - Indicates Disallowed Expenditure

**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.                   | 520              | 0.0379                | 357              |               | 357              |                  | 357              |
| INFORMATION TECHNOLOGY            | 24,680           | 1.8003                | 16,937           |               | 16,937           |                  | 16,937           |
| BUDGET AND PLANNING               | 719              | 0.0524                | 493              |               | 493              |                  | 493              |
| ACCOUNTING                        | 1,163            | 0.0848                | 798              |               | 798              |                  | 798              |
| FACILITIES MANAG., DESIGN & CONST | 15,718           | 1.1466                | 10,787           |               | 10,787           | 294              | 11,081           |
| PERSONNEL                         | 1,567            | 0.1143                | 1,075            |               | 1,075            | 29               | 1,104            |
| PURCHASING                        | 1,255            | 0.0915                | 861              |               | 861              | 23               | 884              |
| GENERAL SERVICES                  | 2,242            | 0.1635                | 1,539            |               | 1,539            | 42               | 1,581            |
| TREASURER                         | 1,187            | 0.0866                | 815              |               | 815              | 22               | 837              |
| SECRETARY OF STATE                | 6,091            | 0.4443                | 4,180            |               | 4,180            | 114              | 4,294            |
| SECURITY                          | 745              | 0.0543                | 511              |               | 511              | 14               | 525              |
| REVENUE                           | 33,584           | 2.4498                | 23,048           |               | 23,048           | 628              | 23,676           |
| LEGISLATURE                       | 16,349           | 1.1926                | 11,220           |               | 11,220           | 306              | 11,526           |
| JUDICIARY                         | 93,497           | 6.8202                | 64,164           |               | 64,164           | 1,750            | 65,914           |
| GOVERNOR                          | 781              | 0.0570                | 536              |               | 536              | 15               | 551              |
| LT. GOVERNOR                      | 136              | 0.0099                | 93               |               | 93               | 3                | 96               |
| AUDITOR                           | 2,824            | 0.2060                | 1,938            |               | 1,938            | 53               | 1,991            |
| ATTORNEY GENERAL                  | 8,978            | 0.6549                | 6,161            |               | 6,161            | 168              | 6,329            |
| AGRICULTURE                       | 10,129           | 0.7389                | 6,951            |               | 6,951            | 190              | 7,141            |
| INSURANCE                         | 13,572           | 0.9900                | 9,314            |               | 9,314            | 254              | 9,568            |
| CONSERVATION                      | 42,801           | 3.1222                | 29,373           |               | 29,373           | 801              | 30,174           |
| ECONOMIC DEVELOPMENT              | 20,012           | 1.4598                | 13,734           |               | 13,734           | 375              | 14,109           |
| EDUCATION                         | 48,449           | 3.5342                | 33,249           |               | 33,249           | 907              | 34,156           |
| HIGHER EDUCATION                  | 1,546            | 0.1128                | 1,061            |               | 1,061            | 29               | 1,090            |
| HEALTH                            | 40,675           | 2.9671                | 27,914           |               | 27,914           | 761              | 28,675           |
| HIGHWAYS                          | 149,588          | 10.9118               | 102,657          |               | 102,657          | 2,799            | 105,456          |
| LABOR                             | 22,952           | 1.6743                | 15,751           |               | 15,751           | 430              | 16,181           |
| MENTAL HEALTH                     | 191,485          | 13.9681               | 131,410          |               | 131,410          | 3,583            | 134,993          |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NATURAL RESOURCES    | 42,231           | 3.0806                | 28,982           |               | 28,982           | 790              | 29,772           |
| PUBLIC SAFETY        | 127,638          | 9.3107                | 87,594           |               | 87,594           | 2,389            | 89,983           |
| SOCIAL SERVICES      | 182,197          | 13.2905               | 125,035          |               | 125,035          | 3,410            | 128,445          |
| CORRECTIONS          | 264,102          | 19.2652               | 181,243          |               | 181,243          | 4,942            | 186,185          |
| ALL OTHER            | 1,465            | 0.1069                | 1,005            |               | 1,005            | 27               | 1,032            |
| SubTotal             | 1,370,878        | 100.0000              | 940,786          |               | 940,786          | 25,148           | 965,934          |
| Total                | 1,370,878        | 100.0000              | 940,786          |               | 940,786          | 25,148           | 965,934          |

Allocation Basis: Number of Paychecks, FY 2011

Allocation Source: SAM II HR Access Query

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

## Activity - ACCOUNTING

| Receiving Department              | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| COMM. OF ADMIN.                   | 566              | 0.0235                | 507              |               | 507              |                  | 507              |
| INFORMATION TECHNOLOGY            | 28,403           | 1.1780                | 25,454           |               | 25,454           |                  | 25,454           |
| BUDGET AND PLANNING               | 312              | 0.0129                | 280              |               | 280              |                  | 280              |
| ACCOUNTING                        | 1,008            | 0.0418                | 903              |               | 903              |                  | 903              |
| FACILITIES MANAG., DESIGN & CONST | 78,138           | 3.2407                | 70,024           |               | 70,024           | 1,896            | 71,920           |
| PERSONNEL                         | 681              | 0.0282                | 610              |               | 610              | 17               | 627              |
| PURCHASING                        | 1,174            | 0.0487                | 1,052            |               | 1,052            | 28               | 1,080            |
| GENERAL SERVICES                  | 48,906           | 2.0283                | 43,828           |               | 43,828           | 1,186            | 45,014           |
| TREASURER                         | 61,048           | 2.5319                | 54,709           |               | 54,709           | 1,481            | 56,190           |
| SECRETARY OF STATE                | 8,166            | 0.3387                | 7,318            |               | 7,318            | 198              | 7,516            |
| SECURITY                          | 226              | 0.0094                | 203              |               | 203              | 5                | 208              |
| REVENUE                           | 79,344           | 3.2907                | 71,105           |               | 71,105           | 1,925            | 73,030           |
| LEGISLATURE                       | 11,833           | 0.4908                | 10,604           |               | 10,604           | 287              | 10,891           |
| JUDICIARY                         | 46,361           | 1.9228                | 41,547           |               | 41,547           | 1,125            | 42,672           |
| GOVERNOR                          | 1,111            | 0.0461                | 996              |               | 996              | 27               | 1,023            |
| LT. GOVERNOR                      | 164              | 0.0068                | 147              |               | 147              | 4                | 151              |
| AUDITOR                           | 1,759            | 0.0730                | 1,576            |               | 1,576            | 43               | 1,619            |
| ATTORNEY GENERAL                  | 14,826           | 0.6149                | 13,286           |               | 13,286           | 360              | 13,646           |
| AGRICULTURE                       | 20,356           | 0.8442                | 18,242           |               | 18,242           | 494              | 18,736           |
| INSURANCE                         | 21,775           | 0.9031                | 19,514           |               | 19,514           | 528              | 20,042           |
| CONSERVATION                      | 74,348           | 3.0835                | 66,628           |               | 66,628           | 1,804            | 68,432           |
| ECONOMIC DEVELOPMENT              | 36,031           | 1.4944                | 32,289           |               | 32,289           | 874              | 33,163           |
| EDUCATION                         | 486,910          | 20.1943               | 436,348          |               | 436,348          | 11,812           | 448,160          |
| HIGHER EDUCATION                  | 6,417            | 0.2661                | 5,751            |               | 5,751            | 156              | 5,907            |
| HEALTH                            | 140,606          | 5.8315                | 126,005          |               | 126,005          | 3,411            | 129,416          |
| HIGHWAYS                          | 466,741          | 19.3577               | 418,274          |               | 418,274          | 11,323           | 429,597          |
| LABOR                             | 65,118           | 2.7007                | 58,356           |               | 58,356           | 1,580            | 59,936           |
| MENTAL HEALTH                     | 109,644          | 4.5474                | 98,258           |               | 98,258           | 2,660            | 100,918          |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NATURAL RESOURCES    | 95,000           | 3.9400                | 85,135           |               | 85,135           | 2,305            | 87,440           |
| PUBLIC SAFETY        | 107,497          | 4.4583                | 96,334           |               | 96,334           | 2,608            | 98,942           |
| SOCIAL SERVICES      | 261,970          | 10.8650               | 234,767          |               | 234,767          | 6,356            | 241,123          |
| CORRECTIONS          | 132,348          | 5.4890                | 118,605          |               | 118,605          | 3,211            | 121,816          |
| ALL OTHER            | 2,354            | 0.0976                | 2,110            |               | 2,110            | 57               | 2,167            |
| <b>SubTotal</b>      | <b>2,411,141</b> | <b>100.0000</b>       | <b>2,160,765</b> |               | <b>2,160,765</b> | <b>57,761</b>    | <b>2,218,526</b> |
| <b>Total</b>         | <b>2,411,141</b> | <b>100.0000</b>       | <b>2,160,765</b> |               | <b>2,160,765</b> | <b>57,761</b>    | <b>2,218,526</b> |

Allocation Basis: Number of PV Documents by Agency

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



**MAXIMUS**

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

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 83,627           |               | 83,627           | 2,235            | 85,862           |
| SubTotal             | 100              | 100.0000              | 83,627           |               | 83,627           | 2,235            | 85,862           |
| Total                | 100              | 100.0000              | 83,627           |               | 83,627           | 2,235            | 85,862           |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

## MAXIMUS

Schedule .5 - Allocation Summary  
For Department ACCOUNTING

| Receiving Department | Total   | PAYROLL | ACCOUNTING | GENERAL GOV'T |
|----------------------|---------|---------|------------|---------------|
| COMM. OF ADMIN.      | 864     | 357     | 507        | 0             |
| INFORMATION          | 42,391  | 16,937  | 25,454     | 0             |
| BUDGET AND PLANNING  | 773     | 493     | 280        | 0             |
| ACCOUNTING           | 1,701   | 798     | 903        | 0             |
| FACILITIES MANAG.,   | 83,001  | 11,081  | 71,920     | 0             |
| PERSONNEL            | 1,731   | 1,104   | 627        | 0             |
| PURCHASING           | 1,964   | 884     | 1,080      | 0             |
| GENERAL SERVICES     | 46,595  | 1,581   | 45,014     | 0             |
| TREASURER            | 57,027  | 837     | 56,190     | 0             |
| SECRETARY OF STATE   | 11,810  | 4,294   | 7,516      | 0             |
| SECURITY             | 733     | 525     | 208        | 0             |
| REVENUE              | 96,706  | 23,676  | 73,030     | 0             |
| LEGISLATURE          | 22,417  | 11,526  | 10,891     | 0             |
| JUDICIARY            | 108,586 | 65,914  | 42,672     | 0             |
| GOVERNOR             | 1,574   | 551     | 1,023      | 0             |
| LT. GOVERNOR         | 247     | 96      | 151        | 0             |
| AUDITOR              | 3,610   | 1,991   | 1,619      | 0             |
| ATTORNEY GENERAL     | 19,975  | 6,329   | 13,646     | 0             |
| AGRICULTURE          | 25,877  | 7,141   | 18,736     | 0             |
| INSURANCE            | 29,610  | 9,568   | 20,042     | 0             |
| CONSERVATION         | 98,606  | 30,174  | 68,432     | 0             |
| ECONOMIC DEVELOPMENT | 47,272  | 14,109  | 33,163     | 0             |
| EDUCATION            | 482,316 | 34,156  | 448,160    | 0             |
| HIGHER EDUCATION     | 6,997   | 1,090   | 5,907      | 0             |
| HEALTH               | 158,091 | 28,675  | 129,416    | 0             |
| HIGHWAYS             | 535,053 | 105,456 | 429,597    | 0             |
| LABOR                | 76,117  | 16,181  | 59,936     | 0             |
| MENTAL HEALTH        | 235,911 | 134,993 | 100,918    | 0             |
| NATURAL RESOURCES    | 117,212 | 29,772  | 87,440     | 0             |
| PUBLIC SAFETY        | 188,925 | 89,983  | 98,942     | 0             |
| SOCIAL SERVICES      | 369,568 | 128,445 | 241,123    | 0             |
| CORRECTIONS          | 308,001 | 186,185 | 121,816    | 0             |
| ALL OTHER            | 89,061  | 1,032   | 2,167      | 85,862        |

**MAXIMUS**

**Schedule .5 - Allocation Summary  
For Department ACCOUNTING**

| Receiving Department | Total            | PAYROLL        | ACCOUNTING       | GENERAL GOVT  |
|----------------------|------------------|----------------|------------------|---------------|
| Direct Billed        | 0                | 0              | 0                | 0             |
| <b>Total</b>         | <b>3,270,322</b> | <b>965,934</b> | <b>2,218,526</b> | <b>85,862</b> |



STATE OF MISSOURI  
FACILITIES MANAGEMENT, DESIGN AND CONSTRUCTION  
NATURE AND EXTENT OF SERVICES

The Division of Facilities Management, Design and Construction is responsible for the operation and maintenance of State owned buildings. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

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

|  | 1st Allocation | 2nd Allocation | Sub-Total | Total      |
|--|----------------|----------------|-----------|------------|
| <b>Expenditures Per Financial Statement:</b> | 93,261,612     |                |           | 93,261,612 |
| BUILDING USE                                 | 218,229        |                | 218,229   |            |
| EQUIPMENT USE                                | 252,509        |                | 252,509   |            |
| BUILDING RENTAL                              | 690,871        |                | 690,871   |            |
| WORKER'S COMPENSATION                        | 720,668        |                | 720,668   |            |
| INSURANCE                                    | 772            |                | 772       |            |
| COMM. OF ADMIN.                              | 465,147        | 54,560         | 519,707   |            |
| BUDGET AND PLANNING                          | 54,770         | 8,472          | 63,242    |            |
| ACCOUNTING                                   | 80,811         | 2,190          | 83,001    |            |
| PURCHASING                                   |                | 33,869         | 33,869    |            |
| GENERAL SERVICES                             |                | 7,126          | 7,126     |            |
| TREASURER                                    |                | 3,913          | 3,913     |            |
| SECRETARY OF STATE                           |                | 27,770         | 27,770    |            |
| SECURITY                                     |                | 41,753         | 41,753    |            |
| REVENUE                                      |                | 262            | 262       |            |
| <b>Total Allocated Additions:</b>            | 2,483,777      | 179,915        | 2,663,692 | 2,663,692  |
| <b>Total To Be Allocated:</b>                | 95,745,389     | 179,915        |           | 95,925,304 |

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

|   | Total      | General & Admin | SECTION II |
|---|------------|-----------------|------------|
| <b>Wages &amp; Benefits</b>                         |            |                 |            |
| Salaries & Wages                                    | 23,130,826 | 0               | 23,130,826 |
| <b>Other Expense &amp; Cost</b>                     |            |                 |            |
| Departmental Expenditures                           | 70,808,966 | 0               | 70,808,966 |
| Capital Outlay                                      | ( 678,180) | 0               | ( 678,180) |
| <b>Departmental Totals</b>                          |            |                 |            |
| Total Expenditures                                  | 93,261,612 | 0               | 93,261,612 |
| <b>Deductions</b>                                   |            |                 |            |
| Total Deductions                                    | 0          | 0               | 0          |
| <b>Functional Cost</b>                              |            |                 |            |
| Functional Cost                                     | 93,261,612 | 0               | 93,261,612 |
| <b>Allocation Step 1</b>                            |            |                 |            |
| Inbound- All Others                                 | 2,483,777  | 2,483,777       | 0          |
| Reallocate Admin Costs                              |            | ( 2,483,777)    | 2,483,777  |
| 1st Allocation                                      | 95,745,389 | 0               | 95,745,389 |
| <b>Allocation Step 2</b>                            |            |                 |            |
| Inbound- All Others                                 | 179,915    | 179,915         | 0          |
| Reallocate Admin Costs                              |            | ( 179,915)      | 179,915    |
| 2nd Allocation                                      | 179,915    | 0               | 179,915    |
| <b>Total For 19 FACILITIES MANAG., DESIGN &amp;</b> |            |                 |            |
| Total Allocated                                     | 95,925,304 | 0               | 95,925,304 |



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

Activity - SECTION II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 95,745,389       |               | 95,745,389       | 179,915          | 95,925,304       |
| SubTotal             | 100              | 100.0000              | 95,745,389       |               | 95,745,389       | 179,915          | 95,925,304       |
| Total                | 100              | 100.0000              | 95,745,389       |               | 95,745,389       | 179,915          | 95,925,304       |

Allocation Basis: Disallowed Portion  
 Allocation Source: Disallowed Portion

Schedule .5 - Allocation Summary

For Department FACILTIES MANAG., DESIGN & CONST

| Receiving Department | Total             | SECTION II        |
|----------------------|-------------------|-------------------|
| ALL OTHER            | 95,925,304        | 95,925,304        |
| Direct Billed        | 0                 | 0                 |
| <b>Total</b>         | <b>95,925,304</b> | <b>95,925,304</b> |



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            |
|--|------------------|----------------|------------------|------------------|
| <b>Expenditures Per Financial Statement:</b> | <b>2,337,533</b> |                |                  | <b>2,337,533</b> |
| BUILDING USE                                 | 57,836           |                | 57,836           |                  |
| EQUIPMENT USE                                | 4,363            |                | 4,363            |                  |
| RETIREMENT/GROUP INSURANCE                   | 786,568          |                | 786,568          |                  |
| OASDHI                                       | 149,033          |                | 149,033          |                  |
| BUILDING RENTAL                              | 225,487          |                | 225,487          |                  |
| UNEMPLOYMENT COMPENSATION                    | 957              |                | 957              |                  |
| INSURANCE                                    | 63               |                | 63               |                  |
| COMM. OF ADMIN.                              | 46,160           | 5,414          | 51,574           |                  |
| BUDGET AND PLANNING                          | 6,109            | 945            | 7,054            |                  |
| ACCOUNTING                                   | 1,685            | 46             | 1,731            |                  |
| PURCHASING                                   |                  | 23             | 23               |                  |
| GENERAL SERVICES                             |                  | 711            | 711              |                  |
| TREASURER                                    |                  | 94             | 94               |                  |
| SECRETARY OF STATE                           |                  | 6,067          | 6,067            |                  |
| SECURITY                                     |                  | 15,102         | 15,102           |                  |
| REVENUE                                      |                  | 73             | 73               |                  |
| <b>Total Allocated Additions:</b>            | <b>1,278,261</b> | <b>28,475</b>  | <b>1,306,736</b> | <b>1,306,736</b> |
| <b>Total To Be Allocated:</b>                | <b>3,615,794</b> | <b>28,475</b>  |                  | <b>3,644,269</b> |

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

|                                 | Total     | General & Admin | PERSONNEL SERVICE | SECTION II |
|---------------------------------|-----------|-----------------|-------------------|------------|
| <b>Wages &amp; Benefits</b>     |           |                 |                   |            |
| Salaries & Wages                | 2,129,590 | 0               | 2,066,940         | 62,650     |
| <b>Other Expense &amp; Cost</b> |           |                 |                   |            |
| Departmental Expenditures       | 207,943   | 0               | 74,678            | 133,265    |
| <b>Departmental Totals</b>      |           |                 |                   |            |
| Total Expenditures              | 2,337,533 | 0               | 2,141,618         | 195,915    |
| <b>Deductions</b>               |           |                 |                   |            |
| Total Deductions                | 0         | 0               | 0                 | 0          |
| <b>Functional Cost</b>          |           |                 |                   |            |
| Functional Cost                 | 2,337,533 | 0               | 2,141,618         | 195,915    |
| <b>Allocation Step 1</b>        |           |                 |                   |            |
| Inbound- All Others             | 1,278,281 | 1,278,281       | 0                 | 0          |
| Reallocate Admin Costs          |           | ( 1,278,281)    | 1,171,128         | 107,135    |
| 1st Allocation                  | 3,615,794 | 0               | 3,312,744         | 303,050    |
| <b>Allocation Step 2</b>        |           |                 |                   |            |
| Inbound- All Others             | 28,475    | 28,475          | 0                 | 0          |
| Reallocate Admin Costs          |           | ( 28,475)       | 26,088            | 2,387      |
| 2nd Allocation                  | 28,475    | 0               | 26,088            | 2,387      |
| <b>Total For 21 PERSONNEL</b>   |           |                 |                   |            |
| Total Allocated                 | 3,644,289 | 0               | 3,336,632         | 305,437    |



**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.      | 1,895            | 5.3508                | 177,260          |               | 177,260          |                  | 177,260          |
| SECURITY             | 6                | 0.0169                | 561              |               | 561              | 5                | 566              |
| REVENUE              | 1,254            | 3.5409                | 117,300          |               | 117,300          | 976              | 118,276          |
| AGRICULTURE          | 270              | 0.7624                | 25,256           |               | 25,256           | 210              | 25,466           |
| INSURANCE            | 272              | 0.7680                | 25,443           |               | 25,443           | 212              | 25,655           |
| ECONOMIC DEVELOPMENT | 821              | 2.3182                | 76,797           |               | 76,797           | 639              | 77,436           |
| HIGHWAYS             | 1,573            | 4.4416                | 147,140          |               | 147,140          | 1,224            | 148,364          |
| LABOR                | 801              | 2.2618                | 74,926           |               | 74,926           | 623              | 75,549           |
| MENTAL HEALTH        | 6,785            | 19.1585               | 634,674          |               | 634,674          | 5,281            | 639,955          |
| NATURAL RESOURCES    | 1,423            | 4.0181                | 133,108          |               | 133,108          | 1,107            | 134,215          |
| PUBLIC SAFETY        | 2,264            | 6.3928                | 211,776          |               | 211,776          | 1,762            | 213,538          |
| SOCIAL SERVICES      | 7,285            | 20.5704               | 681,444          |               | 681,444          | 5,670            | 687,114          |
| CORRECTIONS          | 10,766           | 30.3996               | 1,007,059        |               | 1,007,059        | 8,379            | 1,015,438        |
| SubTotal             | 35,415           | 100.0000              | 3,312,744        |               | 3,312,744        | 26,088           | 3,338,832        |
| Total                | 35,415           | 100.0000              | 3,312,744        |               | 3,312,744        | 26,088           | 3,338,832        |

Allocation Basis: Average Number of Merit &amp; UCP Employees, FY 2011

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

**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              | 303,050          |               | 303,050          | 2,387            | 305,437          |
| SubTotal             | 100              | 100.0000              | 303,050          |               | 303,050          | 2,387            | 305,437          |
| Total                | 100              | 100.0000              | 303,050          |               | 303,050          | 2,387            | 305,437          |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



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

| Receiving Department | Total PERSONNEL SERVICE |                  | SECTION II     |
|----------------------|-------------------------|------------------|----------------|
| COMM. OF ADMIN.      | 177,260                 | 177,260          | 0              |
| SECURITY             | 566                     | 566              | 0              |
| REVENUE              | 118,276                 | 118,276          | 0              |
| AGRICULTURE          | 25,466                  | 25,466           | 0              |
| INSURANCE            | 25,655                  | 25,655           | 0              |
| ECONOMIC DEVELOPMENT | 77,436                  | 77,436           | 0              |
| HIGHWAYS             | 148,364                 | 148,364          | 0              |
| LABOR                | 75,549                  | 75,549           | 0              |
| MENTAL HEALTH        | 639,955                 | 639,955          | 0              |
| NATURAL RESOURCES    | 134,215                 | 134,215          | 0              |
| PUBLIC SAFETY        | 213,538                 | 213,538          | 0              |
| SOCIAL SERVICES      | 687,114                 | 687,114          | 0              |
| CORRECTIONS          | 1,015,438               | 1,015,438        | 0              |
| ALL OTHER            | 305,437                 | 0                | 305,437        |
| Direct Billed        | 0                       | 0                | 0              |
| <b>Total</b>         | <b>3,644,269</b>        | <b>3,338,832</b> | <b>305,437</b> |



STATE OF MISSOURI

PURCHASING

NATURE AND EXTENT OF SERVICES

The Division of Purchasing is responsible for procurement of all supplies, materials, equipment and contractual services required by the various State departments and agencies. Operating costs are not directly billed, and have been allocated to each State department based on the payments against contract releases during FY 2011.

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            |
|--|------------------|----------------|------------------|------------------|
| <b>Expenditures Per Financial Statement:</b> | <b>3,449,260</b> |                |                  | <b>3,449,260</b> |
| BUILDING USE                                 | 29,206           |                | 29,206           |                  |
| EQUIPMENT USE                                | 95,616           |                | 95,616           |                  |
| RETIREMENT/GROUP INSURANCE                   | 806,049          |                | 806,049          |                  |
| OASDHI                                       | 153,300          |                | 153,300          |                  |
| BUILDING RENTAL                              | 142,319          |                | 142,319          |                  |
| WORKER'S COMPENSATION                        | 2,716            |                | 2,716            |                  |
| UNEMPLOYMENT COMPENSATION                    | 2,124            |                | 2,124            |                  |
| INSURANCE                                    | 180              |                | 180              |                  |
| COMM. OF ADMIN.                              | 36,928           | 4,332          | 41,260           |                  |
| BUDGET AND PLANNING                          | 10,869           | 1,681          | 12,550           |                  |
| ACCOUNTING                                   | 1,913            | 51             | 1,964            |                  |
| PURCHASING                                   |                  | 997            | 997              |                  |
| GENERAL SERVICES                             |                  | 564            | 564              |                  |
| TREASURER                                    |                  | 101            | 101              |                  |
| SECRETARY OF STATE                           |                  | 121            | 121              |                  |
| SECURITY                                     |                  | 10,068         | 10,068           |                  |
| REVENUE                                      |                  | 55             | 55               |                  |
| <b>Total Allocated Additions:</b>            | <b>1,281,220</b> | <b>17,970</b>  | <b>1,299,190</b> | <b>1,299,190</b> |
| <b>Total To Be Allocated:</b>                | <b>4,730,480</b> | <b>17,970</b>  |                  | <b>4,748,450</b> |

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

|                                 | Total     | General & Admin | OPERATING | SURPLUS PROPERTY |
|---------------------------------|-----------|-----------------|-----------|------------------|
| <b>Wages &amp; Benefits</b>     |           |                 |           |                  |
| Salaries & Wages                | 2,131,040 | 0               | 1,538,444 | 592,596          |
| <b>Other Expense &amp; Cost</b> |           |                 |           |                  |
| Departmental Expenditures       | 1,379,178 | 0               | 118,821   | 1,260,557        |
| Refunds                         | ( 60,958) | 0               | ( 60,000) | ( 958)           |
| <b>Departmental Totals</b>      |           |                 |           |                  |
| Total Expenditures              | 3,449,260 | 0               | 1,597,065 | 1,852,195        |
| <b>Deductions</b>               |           |                 |           |                  |
| Total Deductions                | 0         | 0               | 0         | 0                |
| <b>Functional Cost</b>          |           |                 |           |                  |
| Functional Cost                 | 3,449,260 | 0               | 1,597,065 | 1,852,195        |
| <b>Allocation Step 1</b>        |           |                 |           |                  |
| Inbound- All Others             | 1,281,220 | 1,281,220       | 0         | 0                |
| Reallocate Admin Costs          |           | ( 1,281,220)    | 593,227   | 687,993          |
| 1st Allocation                  | 4,730,480 | 0               | 2,190,292 | 2,540,188        |
| <b>Allocation Step 2</b>        |           |                 |           |                  |
| Inbound- All Others             | 17,970    | 17,970          | 0         | 0                |
| Reallocate Admin Costs          |           | ( 17,970)       | 8,320     | 9,650            |
| 2nd Allocation                  | 17,970    | 0               | 8,320     | 9,650            |
| <b>Total For 22 PURCHASING</b>  |           |                 |           |                  |
| Total Allocated                 | 4,748,450 | 0               | 2,198,612 | 2,549,838        |



**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.                   | 79,435           | 0.0108                | 237              |               | 237              |                  | 237              |
| INFORMATION TECHNOLOGY            | 71,538,635       | 9.7419                | 213,375          |               | 213,375          |                  | 213,375          |
| BUDGET AND PLANNING               | 456,584          | 0.0622                | 1,362            |               | 1,362            |                  | 1,362            |
| ACCOUNTING                        | 24,059           | 0.0033                | 72               |               | 72               |                  | 72               |
| FACILITIES MANAG., DESIGN & CONST | 11,355,408       | 1.5463                | 33,869           |               | 33,869           |                  | 33,869           |
| PERSONNEL                         | 7,771            | 0.0011                | 23               |               | 23               |                  | 23               |
| PURCHASING                        | 334,334          | 0.0455                | 997              |               | 997              |                  | 997              |
| GENERAL SERVICES                  | 10,498,638       | 1.4297                | 31,314           |               | 31,314           | 134              | 31,448           |
| TREASURER                         | 894,620          | 0.1218                | 2,668            |               | 2,668            | 11               | 2,679            |
| SECRETARY OF STATE                | 7,601,877        | 1.0352                | 22,674           |               | 22,674           | 97               | 22,771           |
| SECURITY                          | 129,969          | 0.0177                | 388              |               | 388              | 2                | 390              |
| REVENUE                           | 8,627,145        | 1.1748                | 25,732           |               | 25,732           | 110              | 25,842           |
| LT. GOVERNOR                      | 388              | 0.0001                | 1                |               | 1                |                  | 1                |
| AUDITOR                           | 607,993          | 0.0828                | 1,813            |               | 1,813            | 8                | 1,821            |
| ATTORNEY GENERAL                  | 1,653,069        | 0.2251                | 4,931            |               | 4,931            | 21               | 4,952            |
| AGRICULTURE                       | 2,175,365        | 0.2962                | 6,488            |               | 6,488            | 28               | 6,516            |
| INSURANCE                         | 1,706,601        | 0.2324                | 5,090            |               | 5,090            | 22               | 5,112            |
| CONSERVATION                      | 15,442,768       | 2.1029                | 46,060           |               | 46,060           | 198              | 46,258           |
| ECONOMIC DEVELOPMENT              | 17,741,066       | 2.4159                | 52,916           |               | 52,916           | 227              | 53,143           |
| EDUCATION                         | 64,370,275       | 8.7657                | 191,994          |               | 191,994          | 823              | 192,817          |
| HIGHER EDUCATION                  | 7,346,352        | 1.0004                | 21,912           |               | 21,912           | 94               | 22,006           |
| HEALTH                            | 60,441,927       | 8.2308                | 180,278          |               | 180,278          | 773              | 181,051          |
| LABOR                             | 1,461,942        | 0.1991                | 4,360            |               | 4,360            | 19               | 4,379            |
| MENTAL HEALTH                     | 54,232,935       | 7.3852                | 161,758          |               | 161,758          | 694              | 162,452          |
| NATURAL RESOURCES                 | 14,332,735       | 1.9518                | 42,750           |               | 42,750           | 183              | 42,933           |
| PUBLIC SAFETY                     | 46,287,634       | 6.3033                | 138,060          |               | 138,060          | 592              | 138,652          |
| SOCIAL SERVICES                   | 135,538,009      | 18.4571               | 404,263          |               | 404,263          | 1,733            | 405,996          |
| CORRECTIONS                       | 199,120,745      | 27.1154               | 593,910          |               | 593,910          | 2,547            | 596,457          |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 334,219          | 0.0455                | 997              |               | 997              | 4                | 1,001            |
| SubTotal             | 734,342,498      | 100.0000              | 2,190,292        |               | 2,190,292        | 8,320            | 2,198,612        |
| Total                | 734,342,498      | 100.0000              | 2,190,292        |               | 2,190,292        | 8,320            | 2,198,612        |

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



**MAXIMUS**

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

Activity - SURPLUS PROPERTY

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 2,540,188        |               | 2,540,188        | 9,650            | 2,549,838        |
| SubTotal             | 100              | 100.0000              | 2,540,188        |               | 2,540,188        | 9,650            | 2,549,838        |
| Total                | 100              | 100.0000              | 2,540,188        |               | 2,540,188        | 9,650            | 2,549,838        |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



**MAXIMUS**

**Schedule .5 - Allocation Summary**

**For Department PURCHASING**

| Receiving Department | Total     | OPERATING | SURPLUS   | PROPERTY |
|----------------------|-----------|-----------|-----------|----------|
| COMM. OF ADMIN.      | 237       | 237       | 0         | 0        |
| INFORMATION          | 213,375   | 213,375   | 0         | 0        |
| BUDGET AND PLANNING  | 1,362     | 1,362     | 0         | 0        |
| ACCOUNTING           | 72        | 72        | 0         | 0        |
| FACILITIES MANAG.,   | 33,869    | 33,869    | 0         | 0        |
| PERSONNEL            | 23        | 23        | 0         | 0        |
| PURCHASING           | 997       | 997       | 0         | 0        |
| GENERAL SERVICES     | 31,448    | 31,448    | 0         | 0        |
| TREASURER            | 2,679     | 2,679     | 0         | 0        |
| SECRETARY OF STATE   | 22,771    | 22,771    | 0         | 0        |
| SECURITY             | 390       | 390       | 0         | 0        |
| REVENUE              | 25,842    | 25,842    | 0         | 0        |
| LT. GOVERNOR         | 1         | 1         | 0         | 0        |
| AUDITOR              | 1,821     | 1,821     | 0         | 0        |
| ATTORNEY GENERAL     | 4,952     | 4,952     | 0         | 0        |
| AGRICULTURE          | 6,516     | 6,516     | 0         | 0        |
| INSURANCE            | 5,112     | 5,112     | 0         | 0        |
| CONSERVATION         | 46,258    | 46,258    | 0         | 0        |
| ECONOMIC DEVELOPMENT | 53,143    | 53,143    | 0         | 0        |
| EDUCATION            | 192,817   | 192,817   | 0         | 0        |
| HIGHER EDUCATION     | 22,006    | 22,006    | 0         | 0        |
| HEALTH               | 181,051   | 181,051   | 0         | 0        |
| LABOR                | 4,379     | 4,379     | 0         | 0        |
| MENTAL HEALTH        | 162,452   | 162,452   | 0         | 0        |
| NATURAL RESOURCES    | 42,933    | 42,933    | 0         | 0        |
| PUBLIC SAFETY        | 138,652   | 138,652   | 0         | 0        |
| SOCIAL SERVICES      | 405,996   | 405,996   | 0         | 0        |
| CORRECTIONS          | 596,457   | 596,457   | 0         | 0        |
| ALL OTHER            | 2,550,839 | 1,001     | 2,549,838 | 0        |
| Direct Billed        | 0         | 0         | 0         | 0        |



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

| Receiving Department | Total     | OPERATING | SURPLUS PROPERTY |
|----------------------|-----------|-----------|------------------|
| Total                | 4,748,450 | 2,198,612 | 2,549,838        |

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.

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                    |
|--|--------------------------|----------------------|------------------|--------------------------|
| <b>Expenditures Per Financial Statement:</b> | 14,725,986               |                      |                  | 14,725,986               |
| BUILDING USE                                 | 37,554                   |                      | 37,554           |                          |
| EQUIPMENT USE                                | 396,233                  |                      | 396,233          |                          |
| RETIREMENT/GROUP INSURANCE                   | 331,861                  |                      | 331,861          |                          |
| OASDHI                                       | 43,837                   |                      | 43,837           |                          |
| BUILDING RENTAL                              | 285,819                  |                      | 285,819          |                          |
| WORKER'S COMPENSATION                        | 93,371                   |                      | 93,371           |                          |
| INSURANCE                                    | 34,916                   |                      | 34,916           |                          |
| COMM. OF ADMIN.                              | 66,044                   | 7,747                | 73,791           |                          |
| BUDGET AND PLANNING                          | 7,281                    | 1,126                | 8,407            |                          |
| ACCOUNTING                                   | 45,367                   | 1,228                | 46,595           |                          |
| PURCHASING                                   | 31,314                   | 134                  | 31,448           |                          |
| GENERAL SERVICES                             |                          | 1,014                | 1,014            |                          |
| TREASURER                                    |                          | 2,133                | 2,133            |                          |
| SECURITY                                     |                          | 7,403                | 7,403            |                          |
| REVENUE                                      |                          | 1,066                | 1,066            |                          |
| <b>Total Allocated Additions:</b>            | <u>1,373,597</u>         | <u>21,851</u>        | <u>1,395,448</u> | <u>1,395,448</u>         |
| <b>Total To Be Allocated:</b>                | <u><u>16,099,583</u></u> | <u><u>21,851</u></u> |                  | <u><u>16,121,434</u></u> |

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

|                                      | Total         | General & Admin | RISK MANAGEMENT | SECTION II | OTHER |
|--------------------------------------|---------------|-----------------|-----------------|------------|-------|
| <b>Wages &amp; Benefits</b>          |               |                 |                 |            |       |
| Salaries & Wages                     | 2,819,482     | 0               | 560,115         | 2,259,367  | 0     |
| <b>Other Expense &amp; Cost</b>      |               |                 |                 |            |       |
| Departmental Expenditures            | 22,870,695    | 0               | 10,714,023      | 12,156,581 | 91    |
| General and Administrative           | 300,076       | 0               | 59,613          | 240,463    | 0     |
| Unallowable Risk Management          | ( 10,692,810) | 0               | ( 10,692,810)   | 0          | 0     |
| Stimulus                             | ( 10,586)     | 0               | ( 2,103)        | ( 8,483)   | 0     |
| Capital Outlay - Departmental        | ( 560,871)    | 0               | 0               | ( 560,871) | 0     |
| <b>Departmental Totals</b>           |               |                 |                 |            |       |
| Total Expenditures                   | 14,725,986    | 0               | 638,838         | 14,087,057 | 91    |
| <b>Deductions</b>                    |               |                 |                 |            |       |
| Total Deductions                     | 0             | 0               | 0               | 0          | 0     |
| <b>Functional Cost</b>               |               |                 |                 |            |       |
| Functional Cost                      | 14,725,986    | 0               | 638,838         | 14,087,057 | 91    |
| <b>Allocation Step 1</b>             |               |                 |                 |            |       |
| Inbound- All Others                  | 1,373,597     | 1,373,597       | 0               | 0          | 0     |
| Reallocate Admin Costs               |               | ( 1,373,597)    | 59,589          | 1,314,000  | 8     |
| 1st Allocation                       | 16,099,583    | 0               | 698,427         | 15,401,057 | 99    |
| <b>Allocation Step 2</b>             |               |                 |                 |            |       |
| Inbound- All Others                  | 21,851        | 21,851          | 0               | 0          | 0     |
| Reallocate Admin Costs               |               | ( 21,851)       | 948             | 20,903     | 0     |
| 2nd Allocation                       | 21,851        | 0               | 948             | 20,903     | 0     |
| <b>Total For 23 GENERAL SERVICES</b> |               |                 |                 |            |       |
| Total Allocated                      | 16,121,434    | 0               | 699,375         | 15,421,960 | 99    |



## 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.                   | 23               | 0.0344                | 240              |               | 240              |                  | 240              |
| INFORMATION TECHNOLOGY            | 1,070            | 1.6009                | 11,181           |               | 11,181           |                  | 11,181           |
| BUDGET AND PLANNING               | 31               | 0.0464                | 324              |               | 324              |                  | 324              |
| ACCOUNTING                        | 50               | 0.0748                | 522              |               | 522              |                  | 522              |
| FACILITIES MANAG., DESIGN & CONST | 682              | 1.0204                | 7,126            |               | 7,126            |                  | 7,126            |
| PERSONNEL                         | 68               | 0.1017                | 711              |               | 711              |                  | 711              |
| PURCHASING                        | 54               | 0.0808                | 564              |               | 564              |                  | 564              |
| GENERAL SERVICES                  | 97               | 0.1451                | 1,014            |               | 1,014            |                  | 1,014            |
| TREASURER                         | 50               | 0.0748                | 522              |               | 522              | 1                | 523              |
| SECRETARY OF STATE                | 253              | 0.3785                | 2,644            |               | 2,644            | 4                | 2,648            |
| SECURITY                          | 32               | 0.0479                | 334              |               | 334              |                  | 334              |
| REVENUE                           | 1,383            | 2.0692                | 14,452           |               | 14,452           | 20               | 14,472           |
| LEGISLATURE                       | 703              | 1.0518                | 7,346            |               | 7,346            | 10               | 7,356            |
| JUDICIARY                         | 3,971            | 5.9411                | 41,495           |               | 41,495           | 58               | 41,553           |
| GOVERNOR                          | 32               | 0.0479                | 334              |               | 334              |                  | 334              |
| LT. GOVERNOR                      | 6                | 0.0090                | 63               |               | 63               |                  | 63               |
| AUDITOR                           | 116              | 0.1736                | 1,212            |               | 1,212            | 2                | 1,214            |
| ATTORNEY GENERAL                  | 371              | 0.5551                | 3,877            |               | 3,877            | 5                | 3,882            |
| AGRICULTURE                       | 535              | 0.8004                | 5,590            |               | 5,590            | 8                | 5,598            |
| INSURANCE                         | 744              | 1.1131                | 7,774            |               | 7,774            | 11               | 7,785            |
| CONSERVATION                      | 1,894            | 2.8337                | 19,791           |               | 19,791           | 28               | 19,819           |
| ECONOMIC DEVELOPMENT              | 947              | 1.4168                | 9,896            |               | 9,896            | 14               | 9,910            |
| EDUCATION                         | 2,635            | 3.9423                | 27,534           |               | 27,534           | 39               | 27,573           |
| HIGHER EDUCATION                  | 65               | 0.0972                | 679              |               | 679              | 1                | 680              |
| HEALTH                            | 1,706            | 2.5524                | 17,827           |               | 17,827           | 25               | 17,852           |
| HIGHWAYS                          | 6,398            | 9.5723                | 66,855           |               | 66,855           | 94               | 66,949           |
| LABOR                             | 987              | 1.4767                | 10,314           |               | 10,314           | 14               | 10,328           |
| MENTAL HEALTH                     | 8,255            | 12.3506               | 86,260           |               | 86,260           | 121              | 86,381           |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NATURAL RESOURCES    | 1,934            | 2.8935                | 20,209           |               | 20,209           | 28               | 20,237           |
| PUBLIC SAFETY        | 5,248            | 7.8517                | 54,838           |               | 54,838           | 77               | 54,915           |
| SOCIAL SERVICES      | 7,561            | 11.3123               | 79,008           |               | 79,008           | 111              | 79,119           |
| CORRECTIONS          | 10,989           | 16.4408               | 114,829          |               | 114,829          | 161              | 114,990          |
| ALL OTHER            | 7,949            | 11.8928               | 83,062           |               | 83,062           | 116              | 83,178           |
| SubTotal             | 66,839           | 100.0000              | 698,427          |               | 698,427          | 948              | 699,375          |
| Total                | 66,839           | 100.0000              | 698,427          |               | 698,427          | 948              | 699,375          |

Allocation Basis: Total Number of Employees, FY 2011

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

**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              | 15,401,057       |               | 15,401,057       | 20,903           | 15,421,960       |
| SubTotal             | 100              | 100.0000              | 15,401,057       |               | 15,401,057       | 20,903           | 15,421,960       |
| Total                | 100              | 100.0000              | 15,401,057       |               | 15,401,057       | 20,903           | 15,421,960       |

Allocation Basis: Disallowed Portion  
 Allocation Source: Disallowed Portion

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              | 99               |               | 99               |                  | 99               |
| SubTotal             | 100              | 100.0000              | 99               |               | 99               |                  | 99               |
| Total                | 100              | 100.0000              | 99               |               | 99               |                  | 99               |

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

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

| Receiving Department | Total      | RISK MANAGEMENT | SECTION II | OTHER |
|----------------------|------------|-----------------|------------|-------|
| COMM. OF ADMIN.      | 240        | 240             | 0          | 0     |
| INFORMATION          | 11,181     | 11,181          | 0          | 0     |
| BUDGET AND PLANNING  | 324        | 324             | 0          | 0     |
| ACCOUNTING           | 522        | 522             | 0          | 0     |
| FACILITIES MANAG.,   | 7,126      | 7,126           | 0          | 0     |
| PERSONNEL            | 711        | 711             | 0          | 0     |
| PURCHASING           | 564        | 564             | 0          | 0     |
| GENERAL SERVICES     | 1,014      | 1,014           | 0          | 0     |
| TREASURER            | 523        | 523             | 0          | 0     |
| SECRETARY OF STATE   | 2,648      | 2,648           | 0          | 0     |
| SECURITY             | 334        | 334             | 0          | 0     |
| REVENUE              | 14,472     | 14,472          | 0          | 0     |
| LEGISLATURE          | 7,356      | 7,356           | 0          | 0     |
| JUDICIARY            | 41,553     | 41,553          | 0          | 0     |
| GOVERNOR             | 334        | 334             | 0          | 0     |
| LT. GOVERNOR         | 63         | 63              | 0          | 0     |
| AUDITOR              | 1,214      | 1,214           | 0          | 0     |
| ATTORNEY GENERAL     | 3,882      | 3,882           | 0          | 0     |
| AGRICULTURE          | 5,598      | 5,598           | 0          | 0     |
| INSURANCE            | 7,785      | 7,785           | 0          | 0     |
| CONSERVATION         | 19,819     | 19,819          | 0          | 0     |
| ECONOMIC DEVELOPMENT | 9,910      | 9,910           | 0          | 0     |
| EDUCATION            | 27,573     | 27,573          | 0          | 0     |
| HIGHER EDUCATION     | 680        | 680             | 0          | 0     |
| HEALTH               | 17,852     | 17,852          | 0          | 0     |
| HIGHWAYS             | 66,949     | 66,949          | 0          | 0     |
| LABOR                | 10,328     | 10,328          | 0          | 0     |
| MENTAL HEALTH        | 86,381     | 86,381          | 0          | 0     |
| NATURAL RESOURCES    | 20,237     | 20,237          | 0          | 0     |
| PUBLIC SAFETY        | 54,915     | 54,915          | 0          | 0     |
| SOCIAL SERVICES      | 79,119     | 79,119          | 0          | 0     |
| CORRECTIONS          | 114,990    | 114,990         | 0          | 0     |
| ALL OTHER            | 15,505,237 | 83,178          | 15,421,960 | 99    |

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

| Receiving Department | Total      | RISK MANAGEMENT | SECTION II | OTHER |
|----------------------|------------|-----------------|------------|-------|
| Direct Billed        | 0          | 0               | 0          | 0     |
| Total                | 16,121,434 | 699,375         | 15,421,960 | 99    |



**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".

Schedule .2 - Costs To Be Allocated

For Department TREASURER

|  | 1st Allocation          | 2nd Allocation       | Sub-Total        | Total                   |
|--|-------------------------|----------------------|------------------|-------------------------|
| <b>Expenditures Per Financial Statement:</b> | 3,383,801               |                      |                  | 3,383,801               |
| BUILDING USE                                 | 57,472                  |                      | 57,472           |                         |
| RETIREMENT/GROUP INSURANCE                   | 750,034                 |                      | 750,034          |                         |
| OASDHI                                       | 145,473                 |                      | 145,473          |                         |
| BUILDING RENTAL                              | 207,329                 |                      | 207,329          |                         |
| UNEMPLOYMENT COMPENSATION                    | 14,581                  |                      | 14,581           |                         |
| INSURANCE                                    | 46                      |                      | 46               |                         |
| BUDGET AND PLANNING                          | 2,628                   | 407                  | 3,035            |                         |
| ACCOUNTING                                   | 55,524                  | 1,503                | 57,027           |                         |
| PURCHASING                                   | 2,668                   | 11                   | 2,679            |                         |
| GENERAL SERVICES                             | 522                     | 1                    | 523              |                         |
| TREASURER                                    |                         | 2,595                | 2,595            |                         |
| SECRETARY OF STATE                           |                         | 35,058               | 35,058           |                         |
| SECURITY                                     |                         | 14,214               | 14,214           |                         |
| REVENUE                                      |                         | 40                   | 40               |                         |
| <b>Total Allocated Additions:</b>            | <u>1,236,277</u>        | <u>53,829</u>        | <u>1,290,106</u> | <u>1,290,106</u>        |
| <b>Total To Be Allocated:</b>                | <u><u>4,620,078</u></u> | <u><u>53,829</u></u> |                  | <u><u>4,673,907</u></u> |

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

|                                 | Total         | General & Admin | DISBURSEMENTS | GENERAL GOV'T |
|---------------------------------|---------------|-----------------|---------------|---------------|
| <b>Wages &amp; Benefits</b>     |               |                 |               |               |
| Salaries & Wages                | 2,000,401     | 0               | 96,775        | 1,903,626     |
| <b>Other Expense &amp; Cost</b> |               |                 |               |               |
| Departmental Expenditures       | 1,408,597     | 0               | 68,176        | 1,340,421     |
| Refunds                         | 35,898,578    | 0               | 0             | 35,898,578    |
| Capital Outlay                  | ( 19,547)     | 0               | ( 946)        | ( 18,601)     |
| Refunds                         | ( 35,898,578) | 0               | 0             | ( 35,898,578) |
| Stimulus                        | ( 5,650)      | 0               | 0             | ( 5,650)      |
| <b>Departmental Totals</b>      |               |                 |               |               |
| Total Expenditures              | 3,383,601     | 0               | 164,005       | 3,219,796     |
| <b>Deductions</b>               |               |                 |               |               |
| Total Deductions                | 0             | 0               | 0             | 0             |
| <b>Functional Cost</b>          |               |                 |               |               |
| Functional Cost                 | 3,383,601     | 0               | 164,005       | 3,219,796     |
| <b>Allocation Step 1</b>        |               |                 |               |               |
| Inbound- All Others             | 1,236,277     | 1,236,277       | 0             | 0             |
| Reallocate Admin Costs          |               | ( 1,236,277)    | 59,920        | 1,176,357     |
| 1st Allocation                  | 4,620,078     | 0               | 223,925       | 4,396,153     |
| <b>Allocation Step 2</b>        |               |                 |               |               |
| Inbound- All Others             | 53,829        | 53,829          | 0             | 0             |
| Reallocate Admin Costs          |               | ( 53,829)       | 2,609         | 51,220        |
| 2nd Allocation                  | 53,829        | 0               | 2,609         | 51,220        |
| <b>Total For 24 TREASURER</b>   |               |                 |               |               |
| Total Allocated                 | 4,673,907     | 0               | 226,534       | 4,447,373     |

\* - Indicates Disallowed Expenditure



## 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.                   | 1,086            | 0.0202                | 45               |               | 45               |                  | 45               |
| INFORMATION TECHNOLOGY            | 53,083           | 0.9884                | 2,213            |               | 2,213            |                  | 2,213            |
| BUDGET AND PLANNING               | 1,031            | 0.0192                | 43               |               | 43               |                  | 43               |
| ACCOUNTING                        | 2,171            | 0.0404                | 91               |               | 91               |                  | 91               |
| FACILITIES MANAG., DESIGN & CONST | 93,856           | 1.7477                | 3,913            |               | 3,913            |                  | 3,913            |
| PERSONNEL                         | 2,248            | 0.0419                | 94               |               | 94               |                  | 94               |
| PURCHASING                        | 2,429            | 0.0452                | 101              |               | 101              |                  | 101              |
| GENERAL SERVICES                  | 51,148           | 0.9524                | 2,133            |               | 2,133            |                  | 2,133            |
| TREASURER                         | 62,235           | 1.1589                | 2,595            |               | 2,595            |                  | 2,595            |
| SECRETARY OF STATE                | 14,257           | 0.2655                | 594              |               | 594              | 7                | 601              |
| SECURITY                          | 971              | 0.0181                | 40               |               | 40               |                  | 40               |
| REVENUE                           | 1,191,167        | 22.1802               | 49,666           |               | 49,666           | 610              | 50,276           |
| LEGISLATURE                       | 28,182           | 0.5248                | 1,175            |               | 1,175            | 14               | 1,189            |
| JUDICIARY                         | 139,858          | 2.6043                | 5,832            |               | 5,832            | 72               | 5,904            |
| GOVERNOR                          | 1,892            | 0.0352                | 79               |               | 79               | 1                | 80               |
| LT. GOVERNOR                      | 300              | 0.0056                | 13               |               | 13               |                  | 13               |
| AUDITOR                           | 4,583            | 0.0853                | 191              |               | 191              | 2                | 193              |
| ATTORNEY GENERAL                  | 23,804           | 0.4432                | 993              |               | 993              | 12               | 1,005            |
| AGRICULTURE                       | 30,485           | 0.5677                | 1,271            |               | 1,271            | 16               | 1,287            |
| INSURANCE                         | 35,347           | 0.6582                | 1,474            |               | 1,474            | 18               | 1,492            |
| CONSERVATION                      | 117,149          | 2.1814                | 4,885            |               | 4,885            | 60               | 4,945            |
| ECONOMIC DEVELOPMENT              | 56,043           | 1.0436                | 2,337            |               | 2,337            | 29               | 2,366            |
| EDUCATION                         | 535,359          | 9.9687                | 22,323           |               | 22,323           | 274              | 22,597           |
| HIGHER EDUCATION                  | 7,963            | 0.1483                | 332              |               | 332              | 4                | 336              |
| HEALTH                            | 181,281          | 3.3756                | 7,559            |               | 7,559            | 93               | 7,652            |
| HIGHWAYS                          | 616,329          | 11.4765               | 25,699           |               | 25,699           | 315              | 26,014           |
| LABOR                             | 88,070           | 1.6399                | 3,672            |               | 3,672            | 45               | 3,717            |
| MENTAL HEALTH                     | 301,129          | 5.6072                | 12,556           |               | 12,556           | 154              | 12,710           |

**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| NATURAL RESOURCES    | 137,231          | 2.5553                | 5,722            |               | 5,722            | 70               | 5,792            |
| PUBLIC SAFETY        | 235,135          | 4.3784                | 9,804            |               | 9,804            | 120              | 9,924            |
| SOCIAL SERVICES      | 954,284          | 17.7694               | 39,790           |               | 39,790           | 488              | 40,278           |
| CORRECTIONS          | 396,450          | 7.3822                | 16,531           |               | 16,531           | 203              | 16,734           |
| ALL OTHER            | 3,819            | 0.0711                | 159              |               | 159              | 2                | 161              |
| <b>SubTotal</b>      | <b>5,370,375</b> | <b>100.0000</b>       | <b>223,925</b>   |               | <b>223,925</b>   | <b>2,609</b>     | <b>226,534</b>   |
| <b>Total</b>         | <b>5,370,375</b> | <b>100.0000</b>       | <b>223,925</b>   |               | <b>223,925</b>   | <b>2,609</b>     | <b>226,534</b>   |

Allocation Basis: Number of PV Documents, Payroll, Revenue and Social Services Warrants  
 Allocation Source: Microsoft Acces Queries-SAM II HR and Financial, and OA-Accounting

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

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 4,396,153        |               | 4,396,153        | 51,220           | 4,447,373        |
| SubTotal             | 100              | 100.0000              | 4,396,153        |               | 4,396,153        | 51,220           | 4,447,373        |
| Total                | 100              | 100.0000              | 4,396,153        |               | 4,396,153        | 51,220           | 4,447,373        |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

| Receiving Department | Total     | DISBURSEMENTS | GENERAL GOV'T |
|----------------------|-----------|---------------|---------------|
| COMM. OF ADMIN.      | 45        | 45            | 0             |
| INFORMATION          | 2,213     | 2,213         | 0             |
| BUDGET AND PLANNING  | 43        | 43            | 0             |
| ACCOUNTING           | 91        | 91            | 0             |
| FACILITIES MANAG.,   | 3,913     | 3,913         | 0             |
| PERSONNEL            | 94        | 94            | 0             |
| PURCHASING           | 101       | 101           | 0             |
| GENERAL SERVICES     | 2,133     | 2,133         | 0             |
| TREASURER            | 2,595     | 2,595         | 0             |
| SECRETARY OF STATE   | 601       | 601           | 0             |
| SECURITY             | 40        | 40            | 0             |
| REVENUE              | 50,276    | 50,276        | 0             |
| LEGISLATURE          | 1,189     | 1,189         | 0             |
| JUDICIARY            | 5,904     | 5,904         | 0             |
| GOVERNOR             | 80        | 80            | 0             |
| LT. GOVERNOR         | 13        | 13            | 0             |
| AUDITOR              | 193       | 193           | 0             |
| ATTORNEY GENERAL     | 1,005     | 1,005         | 0             |
| AGRICULTURE          | 1,287     | 1,287         | 0             |
| INSURANCE            | 1,492     | 1,492         | 0             |
| CONSERVATION         | 4,945     | 4,945         | 0             |
| ECONOMIC DEVELOPMENT | 2,366     | 2,366         | 0             |
| EDUCATION            | 22,597    | 22,597        | 0             |
| HIGHER EDUCATION     | 336       | 336           | 0             |
| HEALTH               | 7,652     | 7,652         | 0             |
| HIGHWAYS             | 26,014    | 26,014        | 0             |
| LABOR                | 3,717     | 3,717         | 0             |
| MENTAL HEALTH        | 12,710    | 12,710        | 0             |
| NATURAL RESOURCES    | 5,792     | 5,792         | 0             |
| PUBLIC SAFETY        | 9,924     | 9,924         | 0             |
| SOCIAL SERVICES      | 40,278    | 40,278        | 0             |
| CORRECTIONS          | 16,734    | 16,734        | 0             |
| ALL OTHER            | 4,447,534 | 161           | 4,447,373     |

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

| Receiving Department | Total            | DISBURSEMENTS  | GENERAL GOVT     |
|----------------------|------------------|----------------|------------------|
| Direct Billed        | 0                | 0              | 0                |
| <b>Total</b>         | <b>4,673,907</b> | <b>226,534</b> | <b>4,447,373</b> |



STATE OF MISSOURI

SECRETARY OF STATE

NATURE AND EXTENT OF SERVICES

The Secretary of State maintains a central records facility which stores inactive records required to be maintained under State or Federal records management policies. The costs of this service 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

Table with 5 columns: Expenditures Per Financial Statement, 1st Allocation, 2nd Allocation, Sub-Total, Total. Rows include categories like BUILDING USE, RETIREMENT/GROUP INSURANCE, OASDHI, etc., and summary rows for Total Allocated Additions and Total To Be Allocated.

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

|  | Total        | General & Admin | RECORDS MANAGEMENT | GENERAL GOV'T |
|--|--------------|-----------------|--------------------|---------------|
| <b>Wages &amp; Benefits</b>            |              |                 |                    |               |
| Salaries & Wages                       | 7,223,022    | 0               | 1,983,408          | 5,239,618     |
| <b>Other Expense &amp; Cost</b>        |              |                 |                    |               |
| Departmental Expenditures              | 20,407,583   | 0               | 475,597            | 19,931,986    |
| General and Administrative             | 5,139,584    | 0               | 1,411,299          | 3,728,285     |
| Capital Outlay - Departmental          | ( 442,133)   | 0               | 0                  | ( 442,133)    |
| Capital Outlay - G & A                 | ( 1,298,488) | 0               | ( 356,558)         | ( 941,930)    |
| <b>Departmental Totals</b>             |              |                 |                    |               |
| Total Expenditures                     | 31,029,548   | 0               | 3,513,744          | 27,515,804    |
| <b>Deductions</b>                      |              |                 |                    |               |
| Total Deductions                       | 0            | 0               | 0                  | 0             |
| <b>Functional Cost</b>                 |              |                 |                    |               |
| Functional Cost                        | 31,029,548   | 0               | 3,513,744          | 27,515,804    |
| <b>Allocation Step 1</b>               |              |                 |                    |               |
| Inbound- All Others                    | 6,603,612    | 6,603,612       | 0                  | 0             |
| Reallocate Admin Costs                 |              | ( 6,603,612)    | 747,786            | 5,855,826     |
| 1st Allocation                         | 37,633,160   | 0               | 4,261,530          | 33,371,630    |
| <b>Allocation Step 2</b>               |              |                 |                    |               |
| Inbound- All Others                    | 204,808      | 204,808         | 0                  | 0             |
| Reallocate Admin Costs                 |              | ( 204,808)      | 23,192             | 181,616       |
| 2nd Allocation                         | 204,808      | 0               | 23,192             | 181,616       |
| <b>Total For 25 SECRETARY OF STATE</b> |              |                 |                    |               |
| Total Allocated                        | 37,837,968   | 0               | 4,284,722          | 33,553,246    |



**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.                   | 70               | 0.0220                | 940              |               | 940              |                  | 940              |
| INFORMATION TECHNOLOGY            | 400              | 0.1260                | 5,369            |               | 5,369            |                  | 5,369            |
| BUDGET AND PLANNING               | 1                | 0.0003                | 13               |               | 13               |                  | 13               |
| ACCOUNTING                        | 3,825            | 1.2047                | 51,339           |               | 51,339           |                  | 51,339           |
| FACILITIES MANAG., DESIGN & CONST | 2,069            | 0.6516                | 27,770           |               | 27,770           |                  | 27,770           |
| PERSONNEL                         | 452              | 0.1424                | 6,067            |               | 6,067            |                  | 6,067            |
| PURCHASING                        | 9                | 0.0028                | 121              |               | 121              |                  | 121              |
| TREASURER                         | 2,612            | 0.8227                | 35,058           |               | 35,058           |                  | 35,058           |
| SECRETARY OF STATE                | 10,123           | 3.1883                | 135,870          |               | 135,870          |                  | 135,870          |
| SECURITY                          | 50               | 0.0157                | 671              |               | 671              | 4                | 675              |
| REVENUE                           | 1,368            | 0.4309                | 18,361           |               | 18,361           | 106              | 18,467           |
| LEGISLATURE                       | 1,605            | 0.5055                | 21,542           |               | 21,542           | 125              | 21,667           |
| JUDICIARY                         | 38,602           | 12.1579               | 518,113          |               | 518,113          | 3,005            | 521,118          |
| GOVERNOR                          | 96               | 0.0302                | 1,289            |               | 1,289            | 7                | 1,296            |
| LT. GOVERNOR                      | 146              | 0.0460                | 1,960            |               | 1,960            | 11               | 1,971            |
| AUDITOR                           | 2,231            | 0.7027                | 29,944           |               | 29,944           | 174              | 30,118           |
| ATTORNEY GENERAL                  | 57,386           | 18.0740               | 770,232          |               | 770,232          | 4,466            | 774,698          |
| AGRICULTURE                       | 885              | 0.2787                | 11,878           |               | 11,878           | 69               | 11,947           |
| INSURANCE                         | 11,548           | 3.6371                | 154,996          |               | 154,996          | 899              | 155,895          |
| CONSERVATION                      | 519              | 0.1635                | 6,966            |               | 6,966            | 40               | 7,006            |
| ECONOMIC DEVELOPMENT              | 3,504            | 1.1036                | 47,030           |               | 47,030           | 273              | 47,303           |
| EDUCATION                         | 5,666            | 1.7845                | 76,049           |               | 76,049           | 441              | 76,490           |
| HIGHER EDUCATION                  | 1,772            | 0.5581                | 23,784           |               | 23,784           | 138              | 23,922           |
| HEALTH                            | 13,626           | 4.2916                | 182,887          |               | 182,887          | 1,061            | 183,948          |
| HIGHWAYS                          | 1,896            | 0.5972                | 25,448           |               | 25,448           | 148              | 25,596           |
| LABOR                             | 15,891           | 5.0050                | 213,288          |               | 213,288          | 1,237            | 214,525          |
| MENTAL HEALTH                     | 9,848            | 3.1017                | 132,179          |               | 132,179          | 767              | 132,946          |
| NATURAL RESOURCES                 | 9,794            | 3.0847                | 131,454          |               | 131,454          | 762              | 132,216          |

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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| PUBLIC SAFETY        | 17,629           | 5.5524                | 236,615          |               | 236,615          | 1,372            | 237,987          |
| SOCIAL SERVICES      | 44,690           | 14.0754               | 599,826          |               | 599,826          | 3,479            | 603,305          |
| CORRECTIONS          | 54,662           | 17.2161               | 733,670          |               | 733,670          | 4,255            | 737,925          |
| ALL OTHER            | 4,530            | 1.4267                | 60,801           |               | 60,801           | 353              | 61,154           |
| SubTotal             | 317,505          | 100.0000              | 4,261,530        |               | 4,261,530        | 23,192           | 4,284,722        |
| Total                | 317,505          | 100.0000              | 4,261,530        |               | 4,261,530        | 23,192           | 4,284,722        |

Allocation Basis: Cubic Feet of Storage  
Allocation Source: Secretary of State's Records



**MAXIMUS**

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

Activity - GENERAL GOV'T

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 33,371,630       |               | 33,371,630       | 181,616          | 33,553,246       |
| SubTotal             | 100              | 100.0000              | 33,371,630       |               | 33,371,630       | 181,616          | 33,553,246       |
| Total                | 100              | 100.0000              | 33,371,630       |               | 33,371,630       | 181,616          | 33,553,246       |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

## MAXIMUS

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

| Receiving Department | Total      | RECORDS | GENERAL GOV'T |
|----------------------|------------|---------|---------------|
| COMM. OF ADMIN.      | 940        | 940     | 0             |
| INFORMATION          | 5,369      | 5,369   | 0             |
| BUDGET AND PLANNING  | 13         | 13      | 0             |
| ACCOUNTING           | 51,339     | 51,339  | 0             |
| FACILITIES MANAG.,   | 27,770     | 27,770  | 0             |
| PERSONNEL            | 6,067      | 6,067   | 0             |
| PURCHASING           | 121        | 121     | 0             |
| TREASURER            | 35,058     | 35,058  | 0             |
| SECRETARY OF STATE   | 135,870    | 135,870 | 0             |
| SECURITY             | 675        | 675     | 0             |
| REVENUE              | 18,467     | 18,467  | 0             |
| LEGISLATURE          | 21,667     | 21,667  | 0             |
| JUDICIARY            | 521,118    | 521,118 | 0             |
| GOVERNOR             | 1,296      | 1,296   | 0             |
| LT. GOVERNOR         | 1,971      | 1,971   | 0             |
| AUDITOR              | 30,118     | 30,118  | 0             |
| ATTORNEY GENERAL     | 774,698    | 774,698 | 0             |
| AGRICULTURE          | 11,947     | 11,947  | 0             |
| INSURANCE            | 155,895    | 155,895 | 0             |
| CONSERVATION         | 7,006      | 7,006   | 0             |
| ECONOMIC DEVELOPMENT | 47,303     | 47,303  | 0             |
| EDUCATION            | 76,490     | 76,490  | 0             |
| HIGHER EDUCATION     | 23,922     | 23,922  | 0             |
| HEALTH               | 183,948    | 183,948 | 0             |
| HIGHWAYS             | 25,596     | 25,596  | 0             |
| LABOR                | 214,525    | 214,525 | 0             |
| MENTAL HEALTH        | 132,946    | 132,946 | 0             |
| NATURAL RESOURCES    | 132,216    | 132,216 | 0             |
| PUBLIC SAFETY        | 237,987    | 237,987 | 0             |
| SOCIAL SERVICES      | 603,305    | 603,305 | 0             |
| CORRECTIONS          | 737,925    | 737,925 | 0             |
| ALL OTHER            | 33,614,400 | 61,154  | 33,553,246    |

Schedule .5 - Allocation Summary  
For Department SECRETARY OF STATE

| Receiving Department | Total             | RECORDS          | GENERAL GOV'T     |
|----------------------|-------------------|------------------|-------------------|
| Direct Billed        | 0                 | 0                | 0                 |
| <b>Total</b>         | <b>37,837,968</b> | <b>4,284,722</b> | <b>33,553,246</b> |



STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

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

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

|  | 1st Allocation          | 2nd Allocation       | Sub-Total      | Total                   |
|--|-------------------------|----------------------|----------------|-------------------------|
| <b>Expenditures Per Financial Statement:</b> | 1,005,372               |                      |                | 1,005,372               |
| BUILDING USE                                 | 7,224                   |                      | 7,224          |                         |
| RETIREMENT/GROUP INSURANCE                   | 443,496                 |                      | 443,496        |                         |
| OASDHI                                       | 83,883                  |                      | 83,883         |                         |
| UNEMPLOYMENT COMPENSATION                    | 8,657                   |                      | 8,657          |                         |
| INSURANCE                                    | 29                      |                      | 29             |                         |
| BUDGET AND PLANNING                          | 3,268                   | 505                  | 3,773          |                         |
| ACCOUNTING                                   | 714                     | 19                   | 733            |                         |
| PERSONNEL                                    | 561                     | 5                    | 566            |                         |
| PURCHASING                                   | 388                     | 2                    | 390            |                         |
| GENERAL SERVICES                             | 334                     |                      | 334            |                         |
| TREASURER                                    | 40                      |                      | 40             |                         |
| SECRETARY OF STATE                           | 671                     | 4                    | 675            |                         |
| SECURITY                                     |                         | 9,476                | 9,476          |                         |
| <b>Total Allocated Additions:</b>            | <u>549,265</u>          | <u>10,011</u>        | <u>559,276</u> | <u>559,276</u>          |
| <b>Total To Be Allocated:</b>                | <u><u>1,554,637</u></u> | <u><u>10,011</u></u> |                | <u><u>1,564,648</u></u> |

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

|                                 | Total      | General & Admin | SECURITY   |
|---------------------------------|------------|-----------------|------------|
| <b>Wages &amp; Benefits</b>     |            |                 |            |
| Salaries & Wages                | 1,137,573  | 0               | 1,137,573  |
| <b>Other Expense &amp; Cost</b> |            |                 |            |
| Departmental Expenditures       | 136,841    | 0               | 136,841    |
| General and Administrative      | 14,419     | 0               | 14,419     |
| Capital Outlay - Departmental   | ( 60,802)  | 0               | ( 60,802)  |
| Capital Outlay - G & A          | ( 27)      | 0               | ( 27)      |
| Unallowable Security            | ( 222,632) | 0               | ( 222,632) |
| <b>Departmental Totals</b>      |            |                 |            |
| Total Expenditures              | 1,005,372  | 0               | 1,005,372  |
| <b>Deductions</b>               |            |                 |            |
| Total Deductions                | 0          | 0               | 0          |
| <b>Functional Cost</b>          |            |                 |            |
| Total                           | 1,005,372  | 0               | 1,005,372  |
| <b>Allocation Step 1</b>        |            |                 |            |
| Inbound- All Others             | 549,265    | 549,265         | 0          |
| Reallocate Admin Costs          |            | ( 549,265)      | 549,265    |
| 1st Allocation                  | 1,554,637  | 0               | 1,554,637  |
| <b>Allocation Step 2</b>        |            |                 |            |
| Inbound- All Others             | 10,011     | 10,011          | 0          |
| Reallocate Admin Costs          |            | ( 10,011)       | 10,011     |
| 2nd Allocation                  | 10,011     | 0               | 10,011     |
| <b>Total For 26 SECURITY</b>    |            |                 |            |
| Total Allocated                 | 1,564,648  | 0               | 1,564,648  |

\* - Indicates Disallowed Expenditure



**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.                   | 22               | 0.4190                | 6,515            |               | 6,515            |                  | 6,515            |
| INFORMATION TECHNOLOGY            | 480              | 9.1429                | 142,138          |               | 142,138          |                  | 142,138          |
| BUDGET AND PLANNING               | 27               | 0.5143                | 7,995            |               | 7,995            |                  | 7,995            |
| ACCOUNTING                        | 47               | 0.8952                | 13,918           |               | 13,918           |                  | 13,918           |
| FACILITIES MANAG., DESIGN & CONST | 141              | 2.6857                | 41,753           |               | 41,753           |                  | 41,753           |
| PERSONNEL                         | 51               | 0.9714                | 15,102           |               | 15,102           |                  | 15,102           |
| PURCHASING                        | 34               | 0.6476                | 10,068           |               | 10,068           |                  | 10,068           |
| GENERAL SERVICES                  | 25               | 0.4762                | 7,403            |               | 7,403            |                  | 7,403            |
| TREASURER                         | 48               | 0.9143                | 14,214           |               | 14,214           |                  | 14,214           |
| SECRETARY OF STATE                | 223              | 4.2476                | 66,035           |               | 66,035           |                  | 66,035           |
| SECURITY                          | 32               | 0.6095                | 9,476            |               | 9,476            |                  | 9,476            |
| REVENUE                           | 920              | 17.5239               | 272,431          |               | 272,431          | 2,237            | 274,668          |
| LEGISLATURE                       | 451              | 8.5905                | 133,551          |               | 133,551          | 1,096            | 134,647          |
| JUDICIARY                         | 61               | 1.1619                | 18,063           |               | 18,063           | 148              | 18,211           |
| GOVERNOR                          | 30               | 0.5714                | 8,884            |               | 8,884            | 73               | 8,957            |
| LT. GOVERNOR                      | 6                | 0.1143                | 1,777            |               | 1,777            | 15               | 1,792            |
| AUDITOR                           | 91               | 1.7333                | 26,947           |               | 26,947           | 221              | 27,168           |
| ATTORNEY GENERAL                  | 216              | 4.1143                | 63,962           |               | 63,962           | 525              | 64,487           |
| AGRICULTURE                       | 117              | 2.2286                | 34,646           |               | 34,646           | 284              | 34,930           |
| INSURANCE                         | 187              | 3.5619                | 55,375           |               | 55,375           | 454              | 55,829           |
| ECONOMIC DEVELOPMENT              | 147              | 2.8000                | 43,530           |               | 43,530           | 357              | 43,887           |
| EDUCATION                         | 284              | 5.4095                | 84,098           |               | 84,098           | 690              | 84,788           |
| HIGHER EDUCATION                  | 61               | 1.1619                | 18,063           |               | 18,063           | 148              | 18,211           |
| HEALTH                            | 90               | 1.7143                | 26,651           |               | 26,651           | 219              | 26,870           |
| HIGHWAYS                          | 517              | 9.8476                | 153,095          |               | 153,095          | 1,256            | 154,351          |
| NATURAL RESOURCES                 | 398              | 7.5810                | 117,856          |               | 117,856          | 967              | 118,823          |
| PUBLIC SAFETY                     | 188              | 3.5810                | 55,671           |               | 55,671           | 457              | 56,128           |
| SOCIAL SERVICES                   | 326              | 6.2095                | 96,536           |               | 96,536           | 792              | 97,328           |

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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CORRECTIONS          | 1                | 0.0190                | 296              |               | 296              | 2                | 298              |
| ALL OTHER            | 29               | 0.5524                | 8,588            |               | 8,588            | 70               | 8,658            |
| SubTotal             | 5,250            | 100.0000              | 1,554,637        |               | 1,554,637        | 10,011           | 1,564,648        |
| Total                | 5,250            | 100.0000              | 1,554,637        |               | 1,554,637        | 10,011           | 1,564,648        |

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records



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

| Receiving Department | Total   | SECURITY |
|----------------------|---------|----------|
| COMM. OF ADMIN.      | 6,515   | 6,515    |
| INFORMATION          | 142,138 | 142,138  |
| BUDGET AND PLANNING  | 7,995   | 7,995    |
| ACCOUNTING           | 13,918  | 13,918   |
| FACILITIES MANAG.,   | 41,753  | 41,753   |
| PERSONNEL            | 15,102  | 15,102   |
| PURCHASING           | 10,068  | 10,068   |
| GENERAL SERVICES     | 7,403   | 7,403    |
| TREASURER            | 14,214  | 14,214   |
| SECRETARY OF STATE   | 66,035  | 66,035   |
| SECURITY             | 9,476   | 9,476    |
| REVENUE              | 274,668 | 274,668  |
| LEGISLATURE          | 134,647 | 134,647  |
| JUDICIARY            | 18,211  | 18,211   |
| GOVERNOR             | 8,957   | 8,957    |
| LT. GOVERNOR         | 1,792   | 1,792    |
| AUDITOR              | 27,168  | 27,168   |
| ATTORNEY GENERAL     | 64,487  | 64,487   |
| AGRICULTURE          | 34,930  | 34,930   |
| INSURANCE            | 55,829  | 55,829   |
| ECONOMIC DEVELOPMENT | 43,887  | 43,887   |
| EDUCATION            | 84,788  | 84,788   |
| HIGHER EDUCATION     | 18,211  | 18,211   |
| HEALTH               | 26,870  | 26,870   |
| HIGHWAYS             | 154,351 | 154,351  |
| NATURAL RESOURCES    | 118,823 | 118,823  |
| PUBLIC SAFETY        | 56,128  | 56,128   |
| SOCIAL SERVICES      | 97,328  | 97,328   |
| CORRECTIONS          | 298     | 298      |
| ALL OTHER            | 8,658   | 8,658    |

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

| Receiving Department | Total            | SECURITY         |
|----------------------|------------------|------------------|
| Direct Billed        | 0                | 0                |
| Total                | <u>1,564,648</u> | <u>1,564,648</u> |

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                     |
|--|---------------------------|-----------------------|-------------------|---------------------------|
| <b>Expenditures Per Financial Statement:</b> | 428,765,953               |                       |                   | 428,765,953               |
| BUILDING USE                                 | 628,357                   |                       | 628,357           |                           |
| RETIREMENT/GROUP INSURANCE                   | 19,173,108                |                       | 19,173,108        |                           |
| OASDHI                                       | 3,248,523                 |                       | 3,248,523         |                           |
| BUILDING RENTAL                              | 3,406,474                 |                       | 3,406,474         |                           |
| WORKER'S COMPENSATION                        | 80,985                    |                       | 80,985            |                           |
| UNEMPLOYMENT COMPENSATION                    | 75,409                    |                       | 75,409            |                           |
| INSURANCE                                    | 1,337                     |                       | 1,337             |                           |
| BUDGET AND PLANNING                          | 61,838                    | 9,566                 | 71,404            |                           |
| ACCOUNTING                                   | 94,153                    | 2,553                 | 96,706            |                           |
| PERSONNEL                                    | 117,300                   | 976                   | 118,276           |                           |
| PURCHASING                                   | 25,732                    | 110                   | 25,842            |                           |
| GENERAL SERVICES                             | 14,452                    | 20                    | 14,472            |                           |
| TREASURER                                    | 49,666                    | 610                   | 50,276            |                           |
| SECRETARY OF STATE                           | 18,361                    | 106                   | 18,467            |                           |
| SECURITY                                     | 272,431                   | 2,237                 | 274,668           |                           |
| REVENUE                                      |                           | 84,967                | 84,967            |                           |
| <b>Total Allocated Additions:</b>            | <u>27,268,126</u>         | <u>101,145</u>        | <u>27,369,271</u> | <u>27,369,271</u>         |
| <b>Total To Be Allocated:</b>                | <u><u>456,034,079</u></u> | <u><u>101,145</u></u> |                   | <u><u>456,135,224</u></u> |

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

|                                 | Total            | General & Admin | CASHIER  | GENERAL GOVT     |
|---------------------------------|------------------|-----------------|----------|------------------|
| <b>Wages &amp; Benefits</b>     |                  |                 |          |                  |
| Salaries & Wages                | 37,941,340       | 0               | 163,739  | 37,777,601       |
| <b>Other Expense &amp; Cost</b> |                  |                 |          |                  |
| Departmental Expenditures       | 371,505,424      | 0               | 4,921    | 371,500,503      |
| General and Administrative      | 20,477,167       | 0               | 88,371   | 20,388,796       |
| Refunds                         | 1,351,385,368    | 0               | 0        | 1,351,385,368    |
| Capital Outlay - Departmental   | ( 822,487)       | 0               | 0        | ( 822,487)       |
| Capital Outlay - G & A          | ( 335,491)       | 0               | ( 1,448) | ( 334,043)       |
| Refunds                         | ( 1,351,385,388) | 0               | 0        | ( 1,351,385,388) |
| <b>Departmental Totals</b>      |                  |                 |          |                  |
| Total Expenditures              | 428,765,953      | 0               | 255,583  | 428,510,370      |
| <b>Deductions</b>               |                  |                 |          |                  |
| Total Deductions                | 0                | 0               | 0        | 0                |
| <b>Functional Cost</b>          |                  |                 |          |                  |
| Functional Cost                 | 428,765,953      | 0               | 255,583  | 428,510,370      |
| <b>Allocation Step 1</b>        |                  |                 |          |                  |
| Inbound- All Others             | 27,268,126       | 27,268,126      | 0        | 0                |
| Reallocate Admin Costs          |                  | ( 27,268,126)   | 16,252   | 27,251,874       |
| 1st Allocation                  | 456,034,079      | 0               | 271,835  | 455,762,244      |
| <b>Allocation Step 2</b>        |                  |                 |          |                  |
| Inbound- All Others             | 101,145          | 101,145         | 0        | 0                |
| Reallocate Admin Costs          |                  | ( 101,145)      | 60       | 101,085          |
| 2nd Allocation                  | 101,145          | 0               | 60       | 101,085          |
| <b>Total For 27 REVENUE</b>     |                  |                 |          |                  |
| Total Allocated                 | 456,135,224      | 0               | 271,895  | 455,863,329      |



**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.                   | 1,889            | 0.0167                | 45               |               | 45               |                  | 45               |
| INFORMATION TECHNOLOGY            | 64,637           | 0.5699                | 1,549            |               | 1,549            |                  | 1,549            |
| BUDGET AND PLANNING               | 3,004            | 0.0265                | 72               |               | 72               |                  | 72               |
| ACCOUNTING                        | 126,204          | 1.1127                | 3,025            |               | 3,025            |                  | 3,025            |
| FACILITIES MANAG., DESIGN & CONST | 10,930           | 0.0964                | 262              |               | 262              |                  | 262              |
| PERSONNEL                         | 3,057            | 0.0270                | 73               |               | 73               |                  | 73               |
| PURCHASING                        | 2,314            | 0.0204                | 55               |               | 55               |                  | 55               |
| GENERAL SERVICES                  | 44,467           | 0.3920                | 1,066            |               | 1,066            |                  | 1,066            |
| TREASURER                         | 1,680            | 0.0148                | 40               |               | 40               |                  | 40               |
| SECRETARY OF STATE                | 27,024           | 0.2383                | 648              |               | 648              |                  | 648              |
| REVENUE                           | 3,545,150        | 31.2557               | 84,967           |               | 84,967           |                  | 84,967           |
| LEGISLATURE                       | 47,115           | 0.4154                | 1,129            |               | 1,129            |                  | 1,129            |
| JUDICIARY                         | 273,685          | 2.4130                | 6,559            |               | 6,559            | 2                | 6,561            |
| GOVERNOR                          | 8,211            | 0.0724                | 197              |               | 197              |                  | 197              |
| LT. GOVERNOR                      | 604              | 0.0053                | 14               |               | 14               |                  | 14               |
| AUDITOR                           | 9,158            | 0.0807                | 219              |               | 219              |                  | 219              |
| ATTORNEY GENERAL                  | 21,295           | 0.1877                | 510              |               | 510              |                  | 510              |
| AGRICULTURE                       | 16,008           | 0.1411                | 384              |               | 384              |                  | 384              |
| INSURANCE                         | 58               | 0.0005                | 1                |               | 1                |                  | 1                |
| CONSERVATION                      | 93,818           | 0.8271                | 2,248            |               | 2,248            | 1                | 2,249            |
| ECONOMIC DEVELOPMENT              | 20,105           | 0.1773                | 482              |               | 482              |                  | 482              |
| EDUCATION                         | 932,492          | 8.2213                | 22,348           |               | 22,348           | 7                | 22,355           |
| HIGHER EDUCATION                  | 1,118,005        | 9.8569                | 26,795           |               | 26,795           | 9                | 26,804           |
| HEALTH                            | 368,932          | 3.2527                | 8,842            |               | 8,842            | 3                | 8,845            |
| HIGHWAYS                          | 324,897          | 2.8645                | 7,787            |               | 7,787            | 3                | 7,790            |
| LABOR                             | 9,240            | 0.0815                | 221              |               | 221              |                  | 221              |
| MENTAL HEALTH                     | 846,276          | 7.4612                | 20,282           |               | 20,282           | 7                | 20,289           |
| NATURAL RESOURCES                 | 104,439          | 0.9208                | 2,503            |               | 2,503            | 1                | 2,504            |



**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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| PUBLIC SAFETY        | 300,535          | 2.6497                | 7,203            |               | 7,203            | 2                | 7,205            |
| SOCIAL SERVICES      | 2,142,393        | 18.8885               | 51,345           |               | 51,345           | 18               | 51,363           |
| CORRECTIONS          | 862,121          | 7.6009                | 20,662           |               | 20,662           | 7                | 20,669           |
| ALL OTHER            | 12,598           | 0.1111                | 302              |               | 302              |                  | 302              |
| SubTotal             | 11,342,341       | 100.0000              | 271,835          |               | 271,835          | 60               | 271,895          |
| Total                | 11,342,341       | 100.0000              | 271,835          |               | 271,835          | 60               | 271,895          |

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

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

Activity - GENERAL GOVT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| ALL OTHER            | 100              | 100.0000              | 455,762,244      |               | 455,762,244      | 101,085          | 455,863,329      |
| SubTotal             | 100              | 100.0000              | 455,762,244      |               | 455,762,244      | 101,085          | 455,863,329      |
| Total                | 100              | 100.0000              | 455,762,244      |               | 455,762,244      | 101,085          | 455,863,329      |

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

| Receiving Department | Total       | CASHIER | GENERAL GOVT |
|----------------------|-------------|---------|--------------|
| COMM. OF ADMIN.      | 45          | 45      | 0            |
| INFORMATION          | 1,549       | 1,549   | 0            |
| BUDGET AND PLANNING  | 72          | 72      | 0            |
| ACCOUNTING           | 3,025       | 3,025   | 0            |
| FACILITIES MANAG.,   | 262         | 262     | 0            |
| PERSONNEL            | 73          | 73      | 0            |
| PURCHASING           | 55          | 55      | 0            |
| GENERAL SERVICES     | 1,066       | 1,066   | 0            |
| TREASURER            | 40          | 40      | 0            |
| SECRETARY OF STATE   | 648         | 648     | 0            |
| REVENUE              | 84,967      | 84,967  | 0            |
| LEGISLATURE          | 1,129       | 1,129   | 0            |
| JUDICIARY            | 6,561       | 6,561   | 0            |
| GOVERNOR             | 197         | 197     | 0            |
| LT. GOVERNOR         | 14          | 14      | 0            |
| AUDITOR              | 219         | 219     | 0            |
| ATTORNEY GENERAL     | 510         | 510     | 0            |
| AGRICULTURE          | 384         | 384     | 0            |
| INSURANCE            | 1           | 1       | 0            |
| CONSERVATION         | 2,249       | 2,249   | 0            |
| ECONOMIC DEVELOPMENT | 482         | 482     | 0            |
| EDUCATION            | 22,355      | 22,355  | 0            |
| HIGHER EDUCATION     | 26,804      | 26,804  | 0            |
| HEALTH               | 8,845       | 8,845   | 0            |
| HIGHWAYS             | 7,790       | 7,790   | 0            |
| LABOR                | 221         | 221     | 0            |
| MENTAL HEALTH        | 20,289      | 20,289  | 0            |
| NATURAL RESOURCES    | 2,504       | 2,504   | 0            |
| PUBLIC SAFETY        | 7,205       | 7,205   | 0            |
| SOCIAL SERVICES      | 51,363      | 51,363  | 0            |
| CORRECTIONS          | 20,669      | 20,669  | 0            |
| ALL OTHER            | 455,863,631 | 302     | 455,863,329  |



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

| Receiving Department | Total              | CASHIER        | GENERAL GOV'T      |
|----------------------|--------------------|----------------|--------------------|
| Direct Billed        | 0                  | 0              | 0                  |
| <b>Total</b>         | <b>456,135,224</b> | <b>271,895</b> | <b>455,863,329</b> |