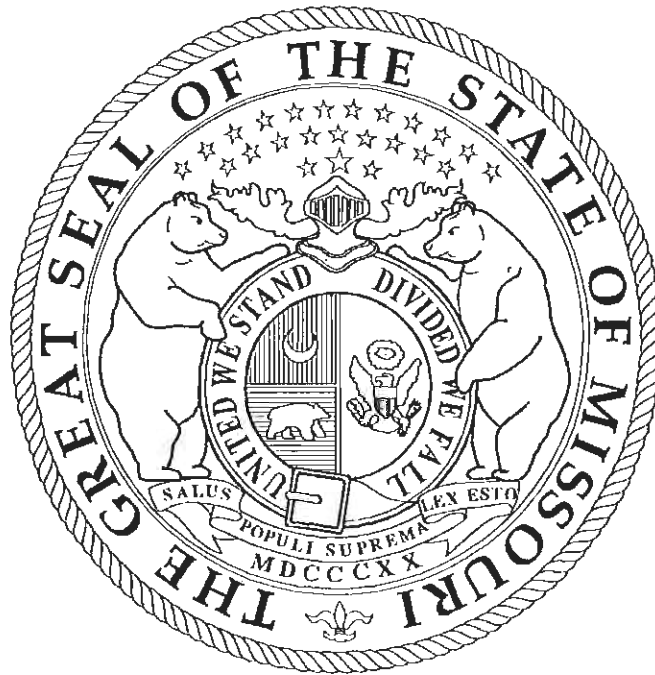


# STATE OF MISSOURI



## STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2013

OFFICE OF ADMINISTRATION  
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE  
STATE OF MISSOURI  
STATEWIDE COST ALLOCATION PLAN

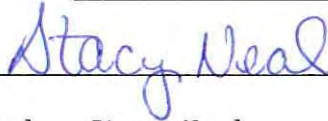
Certification by the Responsible Official

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 2013 proposal to establish cost allocations or billings for fiscal year 2015 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 

Name of Official Stacy Neal

Title Director, Division of Accounting

Date of Execution March 21, 2014

STATE OF MISSOURI  
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN  
ACTUAL 2013

Table of Contents

Scope of Plan .....	i
Fixed Costs for Use in Fiscal Year 2014 .....	Page 1
Calculation of Roll-Forward Adjustments .....	Page 3
Actual Cost Allocations for Fiscal Year 2013 .....	Tab I
Carry-Forward Allocations for Fiscal Year 2013 .....	Tab II

STATE OF MISSOURI  
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

---

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2015.

The fixed allocations for the Fiscal Year 2015 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2011 allocations from the Actual Fiscal Year 2013 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2013 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 Mr. Dwayne Rasmussen, Division of Accounting at (573) 751-4761.

STATE OF MISSOURI  
 FIXED COSTS FOR USE IN FY 2015  
 BASED ON FY 2013 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING USE	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	642,053	148	53,798	---	17,979	---	---
JUDICIARY	71,275	1,113	1,220,307	35,516	105,332	---	---
GOVERNOR	52,270	1	231,876	41,959	810	---	---
LT GOVERNOR	12,027	---	---	51	205	---	(1)
AUDITOR	48,173	25	1,518	(215)	3,040	---	1,151
ATTORNEY GENERAL	177,848	207	(3,517)	2,831	17,145	---	1,752
AGRICULTURE	134,064	(295)	(72,779)	48,502	30,071	28,400	8,636
INSURANCE	261,225	327	5,621	35,978	32,016	25,683	2,586
CONSERVATION	---	508	---	5,167	109,318	---	36,166
ECONOMIC DEVELOPMENT	156,018	14	29,860	98,825	39,618	57,326	96,583
EDUCATION	155,734	713	340,385	128,927	453,512	---	114,765
HIGHER ED	22,922	(697)	(1,624)	69,115	7,815	---	21,068
HEALTH	721,730	371	334,592	60,843	179,405	172,304	148,263
HIGHWAYS	---	522	---	38,467	415,545	---	---
LABOR	98,689	236	381,370	58,552	100,773	82,549	2,775
MENTAL HEALTH	209,967	1,733	10,185,690	74,958	226,581	667,805	(4,348)
NATURAL RESOURCES	516,026	618	170,023	51,181	152,038	145,033	2,301
PUBLIC SAFETY	307,604	45,292	1,956,569	118,370	193,265	224,976	92,866
SOCIAL SERVICES	865,833	(588)	2,158,838	232,003	316,656	662,260	585,186
CORRECTIONS	127,487	2,831	12,572,253	52,231	246,783	1,057,722	424,517
TOTAL	4,580,945	53,079	29,564,780	1,153,261	2,647,907	3,124,058	1,534,266

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 2015  
 BASED ON FY 2013 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 15
LEGISLATURE	7,590	1,035	(791)	108,249	1,045	831,106
JUDICIARY	48,459	6,250	441,110	14,935	6,309	1,950,606
GOVERNOR	246	42	1,664	4,085	215	333,168
LT GOVERNOR	49	9	(1,837)	926	14	11,443
AUDITOR	1,262	177	10,574	27,714	201	93,620
ATTORNEY GENERAL	4,214	847	618,304	57,233	468	877,332
AGRICULTURE	4,576	1,399	6,421	(32,212)	20	156,803
INSURANCE	9,147	1,564	98,239	55,023	5	527,414
CONSERVATION	22,587	5,247	2,078	---	1,945	183,016
ECONOMIC DEVELOPMENT	8,426	1,854	40,881	174,013	156	703,574
EDUCATION	31,119	18,207	37,248	59,754	19,237	1,359,601
HIGHER ED	748	334	21,266	14,393	22,982	178,322
HEALTH	22,258	7,948	135,326	22,034	8,405	1,813,479
HIGHWAYS	53,735	18,098	24,428	98,325	6,574	655,694
LABOR	11,244	4,459	166,927	230,398	391	1,138,363
MENTAL HEALTH	94,311	13,094	146,810	---	20,167	11,636,768
NATURAL RESOURCES	25,427	6,982	104,274	86,035	2,130	1,262,068
PUBLIC SAFETY	63,047	10,318	208,921	50,376	5,893	3,277,497
SOCIAL SERVICES	82,455	29,142	683,979	103,726	46,467	5,765,957
CORRECTIONS	127,690	15,412	683,909	(298)	20,515	15,331,052
TOTAL	618,590	142,418	3,429,731	1,074,709	163,139	48,086,883

## Notes:

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

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUILDING USE	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	620,191	598,329	21,862	620,191	642,053
JUDICIARY	63,385	55,495	7,890	63,385	71,275
GOVERNOR	50,938	49,606	1,332	50,938	52,270
LT GOVERNOR	11,617	11,207	410	11,617	12,027
AUDITOR	53,082	57,991	(4,909)	53,082	48,173
ATTORNEY GENERAL	174,026	170,204	3,822	174,026	177,848
AGRICULTURE	130,447	126,830	3,617	130,447	134,064
INSURANCE	217,345	173,465	43,880	217,345	261,225
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	156,914	157,810	(896)	156,914	156,018
EDUCATION	155,489	155,244	245	155,489	155,734
HIGHER ED	22,513	22,104	409	22,513	22,922
HEALTH	718,635	715,540	3,095	718,635	721,730
HIGHWAYS	---	---	---	---	---
LABOR	94,333	89,977	4,356	94,333	98,689
MENTAL HEALTH	209,435	208,903	532	209,435	209,967
NATURAL RESOURCES	521,468	526,910	(5,442)	521,468	516,026
PUBLIC SAFETY	300,304	293,004	7,300	300,304	307,604
SOCIAL SERVICES	866,425	867,017	(592)	866,425	865,833
CORRECTIONS	127,057	126,627	430	127,057	127,487
TOTAL	4,493,604	4,406,263	87,341	4,493,604	4,580,945

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	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	397	646	(249)	397	148
JUDICIARY	2,389	3,665	(1,276)	2,389	1,113
GOVERNOR	15	29	(14)	15	1
LT GOVERNOR	3	6	(3)	3	---
AUDITOR	66	107	(41)	66	25
ATTORNEY GENERAL	277	347	(70)	277	207
AGRICULTURE	311	917	(606)	311	(295)
INSURANCE	721	1,115	(394)	721	327
CONSERVATION	1,125	1,742	(617)	1,125	508
ECONOMIC DEVELOPMENT	487	960	(473)	487	14
EDUCATION	1,612	2,511	(899)	1,612	713
HIGHER ED	454	1,605	(1,151)	454	(697)
HEALTH	1,064	1,757	(693)	1,064	371
HIGHWAYS	3,203	5,884	(2,681)	3,203	522
LABOR	572	908	(336)	572	236
MENTAL HEALTH	4,964	8,195	(3,231)	4,964	1,733
NATURAL RESOURCES	1,294	1,970	(676)	1,294	618
PUBLIC SAFETY	55,043	64,794	(9,751)	55,043	45,292
SOCIAL SERVICES	7,109	14,806	(7,697)	7,109	(588)
CORRECTIONS	6,667	10,503	(3,836)	6,667	2,831
TOTAL	87,773	122,467	(34,694)	87,773	53,079



STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

WORKERS' COMP	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	51,172	48,546	2,626	51,172	53,798
JUDICIARY	984,147	747,987	236,160	984,147	1,220,307
GOVERNOR	156,524	81,172	75,352	156,524	231,876
LT GOVERNOR	---	---	---	---	---
AUDITOR	2,506	3,494	(988)	2,506	1,518
ATTORNEY GENERAL	19,860	43,237	(23,377)	19,860	(3,517)
AGRICULTURE	38,298	149,375	(111,077)	38,298	(72,779)
INSURANCE	9,338	13,055	(3,717)	9,338	5,621
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	50,167	70,474	(20,307)	50,167	29,860
EDUCATION	556,555	772,725	(216,170)	556,555	340,385
HIGHER ED	---	1,624	(1,624)	---	(1,624)
HEALTH	221,918	109,244	112,674	221,918	334,592
HIGHWAYS	---	---	---	---	---
LABOR	377,505	373,640	3,865	377,505	381,370
MENTAL HEALTH	9,779,844	9,373,998	405,846	9,779,844	10,185,690
NATURAL RESOURCES	389,311	608,599	(219,288)	389,311	170,023
PUBLIC SAFETY	1,897,024	1,837,479	59,545	1,897,024	1,956,569
SOCIAL SERVICES	2,148,310	2,137,782	10,528	2,148,310	2,158,838
CORRECTIONS	10,965,296	9,358,339	1,606,957	10,965,296	12,572,253
TOTAL	27,647,775	25,730,770	1,917,005	27,647,775	29,564,780

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUDGET & PLANNING	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	---	---	---	---	---
JUDICIARY	33,671	31,826	1,845	33,671	35,516
GOVERNOR	39,825	37,691	2,134	39,825	41,959
LT GOVERNOR	1,994	3,937	(1,943)	1,994	51
AUDITOR	1,820	3,855	(2,035)	1,820	(215)
ATTORNEY GENERAL	2,687	2,543	144	2,687	2,831
AGRICULTURE	46,152	43,802	2,350	46,152	48,502
INSURANCE	34,927	33,876	1,051	34,927	35,978
CONSERVATION	4,983	4,799	184	4,983	5,167
ECONOMIC DEVELOPMENT	87,493	76,161	11,332	87,493	98,825
EDUCATION	122,681	116,435	6,246	122,681	128,927
HIGHER ED	81,210	93,305	(12,095)	81,210	69,115
HEALTH	57,982	55,121	2,861	57,982	60,843
HIGHWAYS	36,705	34,943	1,762	36,705	38,467
LABOR	48,101	37,650	10,451	48,101	58,552
MENTAL HEALTH	72,586	70,214	2,372	72,586	74,958
NATURAL RESOURCES	48,968	46,755	2,213	48,968	51,181
PUBLIC SAFETY	113,363	108,356	5,007	113,363	118,370
SOCIAL SERVICES	220,790	209,577	11,213	220,790	232,003
CORRECTIONS	49,575	46,919	2,656	49,575	52,231
TOTAL	1,105,513	1,057,765	47,748	1,105,513	1,153,261

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

ACCOUNTING & PAYROLL	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	20,198	22,417	(2,219)	20,198	17,979
JUDICIARY	106,959	108,586	(1,627)	106,959	105,332
GOVERNOR	1,192	1,574	(382)	1,192	810
LT GOVERNOR	226	247	(21)	226	205
AUDITOR	3,325	3,610	(285)	3,325	3,040
ATTORNEY GENERAL	18,560	19,975	(1,415)	18,560	17,145
AGRICULTURE	27,974	25,877	2,097	27,974	30,071
INSURANCE	30,813	29,610	1,203	30,813	32,016
CONSERVATION	103,962	98,606	5,356	103,962	109,318
ECONOMIC DEVELOPMENT	43,445	47,272	(3,827)	43,445	39,618
EDUCATION	467,914	482,316	(14,402)	467,914	453,512
HIGHER ED	7,406	6,997	409	7,406	7,815
HEALTH	168,748	158,091	10,657	168,748	179,405
HIGHWAYS	475,299	535,053	(59,754)	475,299	415,545
LABOR	88,445	76,117	12,328	88,445	100,773
MENTAL HEALTH	231,246	235,911	(4,665)	231,246	226,581
NATURAL RESOURCES	134,625	117,212	17,413	134,625	152,038
PUBLIC SAFETY	191,095	188,925	2,170	191,095	193,265
SOCIAL SERVICES	343,112	369,568	(26,456)	343,112	316,656
CORRECTIONS	277,392	308,001	(30,609)	277,392	246,783
TOTAL	2,741,936	2,835,965	(94,029)	2,741,936	2,647,907

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

Page 8

PERSONNEL	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	26,933	25,466	1,467	26,933	28,400
INSURANCE	25,669	25,655	14	25,669	25,683
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	67,381	77,436	(10,055)	67,381	57,326
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	160,334	148,364	11,970	160,334	172,304
HIGHWAYS	---	---	---	---	---
LABOR	79,049	75,549	3,500	79,049	82,549
MENTAL HEALTH	653,880	639,955	13,925	653,880	667,805
NATURAL RESOURCES	139,624	134,215	5,409	139,624	145,033
PUBLIC SAFETY	219,257	213,538	5,719	219,257	224,976
SOCIAL SERVICES	674,687	687,114	(12,427)	674,687	662,260
CORRECTIONS	1,036,580	1,015,438	21,142	1,036,580	1,057,722
TOTAL	3,083,394	3,042,730	40,664	3,083,394	3,124,058

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PURCHASING	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	1	(1)	---	(1)
AUDITOR	1,486	1,821	(335)	1,486	1,151
ATTORNEY GENERAL	3,352	4,952	(1,600)	3,352	1,752
AGRICULTURE	7,576	6,516	1,060	7,576	8,636
INSURANCE	3,849	5,112	(1,263)	3,849	2,586
CONSERVATION	41,212	46,258	(5,046)	41,212	36,166
ECONOMIC DEVELOPMENT	74,863	53,143	21,720	74,863	96,583
EDUCATION	153,791	192,817	(39,026)	153,791	114,765
HIGHER ED	21,537	22,006	(469)	21,537	21,068
HEALTH	164,657	181,051	(16,394)	164,657	148,263
HIGHWAYS	---	---	---	---	---
LABOR	3,577	4,379	(802)	3,577	2,775
MENTAL HEALTH	79,052	162,452	(83,400)	79,052	(4,348)
NATURAL RESOURCES	22,617	42,933	(20,316)	22,617	2,301
PUBLIC SAFETY	115,759	138,652	(22,893)	115,759	92,866
SOCIAL SERVICES	495,591	405,996	89,595	495,591	585,186
CORRECTIONS	510,487	596,457	(85,970)	510,487	424,517
TOTAL	1,699,406	1,864,546	(165,140)	1,699,406	1,534,266

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

GENERAL SERVICES	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	7,473	7,356	117	7,473	7,590
JUDICIARY	45,006	41,553	3,453	45,006	48,459
GOVERNOR	290	334	(44)	290	246
LT GOVERNOR	56	63	(7)	56	49
AUDITOR	1,238	1,214	24	1,238	1,262
ATTORNEY GENERAL	4,048	3,882	166	4,048	4,214
AGRICULTURE	5,087	5,598	(511)	5,087	4,576
INSURANCE	8,466	7,785	681	8,466	9,147
CONSERVATION	21,203	19,819	1,384	21,203	22,587
ECONOMIC DEVELOPMENT	9,168	9,910	(742)	9,168	8,426
EDUCATION	29,346	27,573	1,773	29,346	31,119
HIGHER ED	714	680	34	714	748
HEALTH	20,055	17,852	2,203	20,055	22,258
HIGHWAYS	60,342	66,949	(6,607)	60,342	53,735
LABOR	10,786	10,328	458	10,786	11,244
MENTAL HEALTH	90,346	86,381	3,965	90,346	94,311
NATURAL RESOURCES	22,832	20,237	2,595	22,832	25,427
PUBLIC SAFETY	58,981	54,915	4,066	58,981	63,047
SOCIAL SERVICES	80,787	79,119	1,668	80,787	82,455
CORRECTIONS	121,340	114,990	6,350	121,340	127,690
<b>TOTAL</b>	<b>597,564</b>	<b>576,538</b>	<b>21,026</b>	<b>597,564</b>	<b>618,590</b>

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

Page 11

TREASURER DISBURSEMENTS	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	1,112	1,189	(77)	1,112	1,035
JUDICIARY	6,077	5,904	173	6,077	6,250
GOVERNOR	61	80	(19)	61	42
LT GOVERNOR	11	13	(2)	11	9
AUDITOR	185	193	(8)	185	177
ATTORNEY GENERAL	926	1,005	(79)	926	847
AGRICULTURE	1,343	1,287	56	1,343	1,399
INSURANCE	1,528	1,492	36	1,528	1,564
CONSERVATION	5,096	4,945	151	5,096	5,247
ECONOMIC DEVELOPMENT	2,110	2,366	(256)	2,110	1,854
EDUCATION	20,402	22,597	(2,195)	20,402	18,207
HIGHER ED	335	336	(1)	335	334
HEALTH	7,800	7,652	148	7,800	7,948
HIGHWAYS	22,056	26,014	(3,958)	22,056	18,098
LABOR	4,088	3,717	371	4,088	4,459
MENTAL HEALTH	12,902	12,710	192	12,902	13,094
NATURAL RESOURCES	6,387	5,792	595	6,387	6,982
PUBLIC SAFETY	10,121	9,924	197	10,121	10,318
SOCIAL SERVICES	34,710	40,278	(5,568)	34,710	29,142
CORRECTIONS	16,073	16,734	(661)	16,073	15,412
TOTAL	153,323	164,228	(10,905)	153,323	142,418

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

RECORDS MANAGEMENT	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	10,438	21,667	(11,229)	10,438	(791)
JUDICIARY	481,114	521,118	(40,004)	481,114	441,110
GOVERNOR	1,480	1,296	184	1,480	1,664
LT GOVERNOR	67	1,971	(1,904)	67	(1,837)
AUDITOR	20,346	30,118	(9,772)	20,346	10,574
ATTORNEY GENERAL	696,501	774,698	(78,197)	696,501	618,304
AGRICULTURE	9,184	11,947	(2,763)	9,184	6,421
INSURANCE	127,067	155,895	(28,828)	127,067	98,239
CONSERVATION	4,542	7,006	(2,464)	4,542	2,078
ECONOMIC DEVELOPMENT	44,092	47,303	(3,211)	44,092	40,881
EDUCATION	56,869	76,490	(19,621)	56,869	37,248
HIGHER ED	22,594	23,922	(1,328)	22,594	21,266
HEALTH	159,637	183,948	(24,311)	159,637	135,326
HIGHWAYS	25,012	25,596	(584)	25,012	24,428
LABOR	190,726	214,525	(23,799)	190,726	166,927
MENTAL HEALTH	139,878	132,946	6,932	139,878	146,810
NATURAL RESOURCES	118,245	132,216	(13,971)	118,245	104,274
PUBLIC SAFETY	223,454	237,987	(14,533)	223,454	208,921
SOCIAL SERVICES	643,642	603,305	40,337	643,642	683,979
CORRECTIONS	710,917	737,925	(27,008)	710,917	683,909
TOTAL	3,685,805	3,941,879	(256,074)	3,685,805	3,429,731



STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

SECURITY	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	121,448	134,647	(13,199)	121,448	108,249
JUDICIARY	16,573	18,211	(1,638)	16,573	14,935
GOVERNOR	6,521	8,957	(2,436)	6,521	4,085
LT GOVERNOR	1,359	1,792	(433)	1,359	926
AUDITOR	27,441	27,168	273	27,441	27,714
ATTORNEY GENERAL	60,860	64,487	(3,627)	60,860	57,233
AGRICULTURE	1,359	34,930	(33,571)	1,359	(32,212)
INSURANCE	55,426	55,829	(403)	55,426	55,023
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	108,950	43,887	65,063	108,950	174,013
EDUCATION	72,271	84,788	(12,517)	72,271	59,754
HIGHER ED	16,302	18,211	(1,909)	16,302	14,393
HEALTH	24,452	26,870	(2,418)	24,452	22,034
HIGHWAYS	126,338	154,351	(28,013)	126,338	98,325
LABOR	115,199	---	115,199	115,199	230,398
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	102,429	118,823	(16,394)	102,429	86,035
PUBLIC SAFETY	53,252	56,128	(2,876)	53,252	50,376
SOCIAL SERVICES	100,527	97,328	3,199	100,527	103,726
CORRECTIONS	---	298	(298)	---	(298)
TOTAL	1,010,707	946,705	64,002	1,010,707	1,074,709

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

REVENUE CASHIER	2013 CARRY-FORWARD	2011 ACTUAL	CARRY-FORWARD ADJUSTMENT	2013 ACTUAL	FIXED FY 15
LEGISLATURE	1,087	1,129	(42)	1,087	1,045
JUDICIARY	6,435	6,561	(126)	6,435	6,309
GOVERNOR	206	197	9	206	215
LT GOVERNOR	14	14	---	14	14
AUDITOR	210	219	(9)	210	201
ATTORNEY GENERAL	489	510	(21)	489	468
AGRICULTURE	202	384	(182)	202	20
INSURANCE	3	1	2	3	5
CONSERVATION	2,097	2,249	(152)	2,097	1,945
ECONOMIC DEVELOPMENT	319	482	(163)	319	156
EDUCATION	20,796	22,355	(1,559)	20,796	19,237
HIGHER ED	24,893	26,804	(1,911)	24,893	22,982
HEALTH	8,625	8,845	(220)	8,625	8,405
HIGHWAYS	7,182	7,790	(608)	7,182	6,574
LABOR	306	221	85	306	391
MENTAL HEALTH	20,228	20,289	(61)	20,228	20,167
NATURAL RESOURCES	2,317	2,504	(187)	2,317	2,130
PUBLIC SAFETY	6,549	7,205	(656)	6,549	5,893
SOCIAL SERVICES	48,915	51,363	(2,448)	48,915	46,467
CORRECTIONS	20,592	20,669	(77)	20,592	20,515
TOTAL	171,465	179,791	(8,326)	171,465	163,139

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>
 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)

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 - General Government .....	11.4.2
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

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

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	620,191	0	0	0	0	51,172	0
JUDICIARY	63,385	0	0	0	0	984,147	0
GOVERNOR	50,938	0	0	0	0	156,524	0
LT. GOVERNOR	11,617	0	0	0	0	0	0
AUDITOR	53,082	0	0	0	0	2,506	0
ATTORNEY GENERAL	174,026	0	0	0	0	19,860	0
AGRICULTURE	130,447	0	0	0	0	38,298	0
INSURANCE	217,345	0	0	0	0	9,338	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	156,914	0	0	0	0	50,167	0
EDUCATION	155,489	0	0	0	0	556,555	0
HIGHER EDUCATION	22,513	0	0	0	0	0	0
HEALTH	718,635	0	0	0	0	221,918	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	94,333	0	0	0	0	377,505	0
MENTAL HEALTH	209,435	0	0	0	0	9,779,844	0
NATURAL RESOURCES	521,468	0	0	0	0	389,311	0
PUBLIC SAFETY	300,304	0	0	0	0	1,897,024	0
SOCIAL SERVICES	866,425	0	0	0	0	2,148,310	0
CORRECTIONS	127,057	0	0	0	0	10,965,296	0
ALL OTHER	69,004	0	0	0	106,164	1,803,089	13,038
SubTotal	4,562,608	0	0	0	106,164	29,450,864	13,038
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	4,562,608	0	0	0	106,164	29,450,864	13,038

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

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	397	0	0	0	20,198	0	0
JUDICIARY	2,389	0	0	33,671	106,959	0	0
GOVERNOR	15	0	0	39,825	1,192	0	0
LT. GOVERNOR	3	0	0	1,994	226	0	0
AUDITOR	66	0	0	1,820	3,325	0	0
ATTORNEY GENERAL	277	0	0	2,687	18,560	0	0
AGRICULTURE	311	0	0	46,152	27,974	0	26,933
INSURANCE	721	0	0	34,927	30,813	0	25,689
CONSERVATION	1,125	0	0	4,983	103,962	0	0
ECONOMIC DEVELOPMENT	487	0	0	87,493	43,445	0	67,381
EDUCATION	1,612	0	0	122,681	467,914	0	0
HIGHER EDUCATION	454	0	0	81,210	7,406	0	0
HEALTH	1,064	0	0	57,982	168,748	0	160,334
HIGHWAYS	3,203	0	0	36,705	475,299	0	0
LABOR	572	0	0	48,101	88,445	0	79,049
MENTAL HEALTH	4,964	0	0	72,586	231,246	0	653,880
NATURAL RESOURCES	1,294	0	0	48,968	134,625	0	139,624
PUBLIC SAFETY	55,043	0	0	113,363	191,095	0	219,257
SOCIAL SERVICES	7,109	0	0	220,790	343,112	0	674,687
CORRECTIONS	6,667	0	0	49,575	277,392	0	1,036,580
ALL OTHER	6,761	401,907	178,746,485	979,232	68,287	114,114,316	606,572
SubTotal	94,534	401,907	178,746,485	2,084,745	2,810,223	114,114,316	3,689,966
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	94,534	401,907	178,746,485	2,084,745	2,810,223	114,114,316	3,689,966





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

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	7,473	1,112	10,438	121,448	1,087	833,516
JUDICIARY	0	45,006	6,077	481,114	16,573	6,435	1,745,756
GOVERNOR	0	290	61	1,480	6,521	206	257,052
LT. GOVERNOR	0	56	11	67	1,359	14	15,347
AUDITOR	1,486	1,238	185	20,346	27,441	210	111,705
ATTORNEY GENERAL	3,352	4,048	926	696,501	60,860	489	981,586
AGRICULTURE	7,576	5,087	1,343	9,184	1,359	202	294,866
INSURANCE	3,849	8,466	1,528	127,067	55,426	3	515,152
CONSERVATION	41,212	21,203	5,096	4,542	0	2,097	184,220
ECONOMIC DEVELOPMENT	74,863	9,168	2,110	44,092	108,950	319	645,389
EDUCATION	153,791	29,346	20,402	56,869	72,271	20,796	1,657,726
HIGHER EDUCATION	21,537	714	335	22,594	16,302	24,893	197,958
HEALTH	164,657	20,055	7,800	159,637	24,452	8,625	1,713,907
HIGHWAYS	0	60,342	22,056	25,012	126,338	7,182	756,137
LABOR	3,577	10,786	4,088	190,726	115,199	306	1,012,687
MENTAL HEALTH	79,052	90,346	12,902	139,878	0	20,228	11,294,361
NATURAL RESOURCES	22,617	22,832	6,387	118,245	102,429	2,317	1,510,117
PUBLIC SAFETY	115,759	58,981	10,121	223,454	53,252	6,549	3,244,202
SOCIAL SERVICES	495,591	80,787	34,710	643,642	100,527	48,915	5,664,605
CORRECTIONS	510,487	121,340	16,073	710,917	0	20,592	13,841,976
ALL OTHER	3,591,820	18,754,372	4,198,354	34,321,274	7,064	491,742,421	849,530,160
SubTotal	5,291,226	19,351,936	4,351,677	38,007,079	1,017,771	491,913,886	896,008,425
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,291,226	19,351,936	4,351,677	38,007,079	1,017,771	491,913,886	896,008,425



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

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	833,516	0	833,516
JUDICIARY	0	1,745,756	0	1,745,756
GOVERNOR	0	257,052	0	257,052
LT. GOVERNOR	0	15,347	0	15,347
AUDITOR	0	111,705	0	111,705
ATTORNEY GENERAL	0	981,586	0	981,586
AGRICULTURE	0	294,866	0	294,866
INSURANCE	0	515,152	0	515,152
CONSERVATION	0	184,220	0	184,220
ECONOMIC DEVELOPMENT	0	645,389	0	645,389
EDUCATION	0	1,657,726	0	1,657,726
HIGHER EDUCATION	0	197,958	0	197,958
HEALTH	0	1,713,907	0	1,713,907
HIGHWAYS	0	756,137	0	756,137
LABOR	0	1,012,687	0	1,012,687
MENTAL HEALTH	0	11,294,361	0	11,294,361
NATURAL RESOURCES	0	1,510,117	0	1,510,117
PUBLIC SAFETY	0	3,244,202	0	3,244,202
SOCIAL SERVICES	0	5,664,605	0	5,664,605
CORRECTIONS	0	13,841,976	0	13,841,976
ALL OTHER	0	849,530,160	0	849,530,160
SubTotal	0	896,008,425	0	896,008,425
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	896,008,425	0	896,008,425

SCHEDULE 1  
FISCAL 2013

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	\$ 2,176,059
Broadway	8,871,044
Capitol	42,176,784
D&C Warehouse	177,223
DEQ Lab	3,742,088
Health Lab	33,341,723
Fletcher Daniels	16,771,864
Howerton	5,647,002
Jefferson	14,257,120
Kirkpatrick Information Center	19,484,254
Lewis and Clark	22,168,966
Mental Health	6,963,375
Mill Creek	7,571,470
Missouri Boulevard	2,672,949
National Guard Complex	10,018,084
Penrose Family Center	6,752,335
Professional Registration	2,487,499
Springfield	6,483,547
St. Joseph	4,763,997
Supreme Court	4,227,716
Truman	71,365,603
Wainwright	19,686,620

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:	6,252,356			6,252,356
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>6,252,356</u>	<u>0</u>	<u>0</u>	<u>6,252,356</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	6,236,145	0	43,521	177,421	843,536
INTEREST CHARGES	16,211	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	6,252,356	0	43,521	177,421	843,536
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	6,252,356	0	43,521	177,421	843,536
<b>Allocation Step 1</b>					
1st Allocation	6,252,356	0	43,521	177,421	843,536
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 01 BUILDING USE</b>					
Total Allocated	6,252,356	0	43,521	177,421	843,536



**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	335,437	112,940
INTEREST CHARGES	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	3,544	74,842	666,834	335,437	112,940
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	3,544	74,842	666,834	335,437	112,940
<b>Allocation Step 1</b>					
1st Allocation	3,544	74,842	666,834	335,437	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	335,437	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	285,142	389,685	443,379	139,268	151,429
INTEREST CHARGES	0	6,234	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	285,142	395,919	443,379	139,268	151,429
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	285,142	395,919	443,379	139,268	151,429
<b>Allocation Step 1</b>					
1st Allocation	285,142	395,919	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	285,142	395,919	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>					
<hr/>					
BUILDING USE CHARGES	53,459	200,362	135,047	49,750	129,671
INTEREST CHARGES	0	0	0	0	0
<b>Departmental Totals</b>					
<hr/>					
Total Expenditures	53,459	200,362	135,047	49,750	129,671
<b>Deductions</b>					
<hr/>					
Total Deductions	0	0	0	0	0
Functional Cost	53,459	200,362	135,047	49,750	129,671
<b>Allocation Step 1</b>					
<hr/>					
1st Allocation	53,459	200,362	135,047	49,750	129,671
<b>Allocation Step 2</b>					
<hr/>					
2nd Allocation	0	0	0	0	0
<b>Total For 01 BUILDING USE</b>					
<hr/>					
Total Allocated	53,459	200,362	135,047	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	84,554	1,427,312	393,732
INTEREST CHARGES	698	0	9,279	0
<b>Departmental Totals</b>				
Total Expenditures	95,978	84,554	1,436,591	393,732
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	95,978	84,554	1,436,591	393,732
<b>Allocation Step 1</b>				
1st Allocation	95,978	84,554	1,436,591	393,732
<b>Allocation Step 2</b>				
2nd Allocation	0	0	0	0
<b>Total For 01 BUILDING USE</b>				
Total Allocated	95,978	84,554	1,436,591	393,732



**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	43,521		43,521		43,521
SubTotal	8,887	100.0000	43,521		43,521		43,521
Total	8,887	100.0000	43,521		43,521		43,521

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	483		483		483
ATTORNEY GENERAL	67,232	69.3657	123,070		123,070		123,070
SOCIAL SERVICES	29,428	30.3619	53,868		53,868		53,868
SubTotal	96,924	100.0000	177,421		177,421		177,421
Total	96,924	100.0000	177,421		177,421		177,421

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	5,620		5,620		5,620
BUDGET AND PLANNING	6,530	2.7833	23,479		23,479		23,479
FACILITIES MANAG., DESIGN & CONST	33,099	14.1081	119,007		119,007		119,007
GENERAL SERVICES	163	0.0695	586		586		586
TREASURER	1,776	0.7570	6,386		6,386		6,386
SECRETARY OF STATE	1,586	0.6760	5,702		5,702		5,702
SECURITY	253	0.1078	910		910		910
LEGISLATURE	172,492	73.5230	620,191		620,191		620,191
GOVERNOR	8,975	3.8255	32,269		32,269		32,269
LT. GOVERNOR	3,231	1.3772	11,617		11,617		11,617
AUDITOR	1,202	0.5123	4,322		4,322		4,322
NATURAL RESOURCES	903	0.3849	3,247		3,247		3,247
ALL OTHER	2,837	1.2092	10,200		10,200		10,200
SubTotal	234,610	100.0000	843,536		843,536		843,536
Total	234,610	100.0000	843,536		843,536		843,536

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	3,710		3,710		3,710
SECRETARY OF STATE	1,018	0.7531	2,526		2,526		2,526
REVENUE	16,696	12.3522	41,434		41,434		41,434
GOVERNOR	2,426	1.7948	6,021		6,021		6,021
AUDITOR	1,114	0.8242	2,765		2,765		2,765
ATTORNEY GENERAL	8,823	6.5275	21,896		21,896		21,896
INSURANCE	7,432	5.4984	18,444		18,444		18,444
ECONOMIC DEVELOPMENT	4,101	3.0340	10,177		10,177		10,177
EDUCATION	2,462	1.8215	6,110		6,110		6,110
PUBLIC SAFETY	3,958	2.9283	9,822		9,822		9,822
SOCIAL SERVICES	85,641	63.3600	212,532		212,532		212,532
SubTotal	135,166	100.0000	335,437		335,437		335,437
Total	135,166	100.0000	335,437		335,437		335,437

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	79,681	100.0000	112,940		112,940		112,940
SubTotal	79,681	100.0000	112,940		112,940		112,940
Total	79,681	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
FACILITIES MANAG., DESIGN & CONST	2,151	1.1676	3,329		3,329		3,329
GENERAL SERVICES	1,469	0.7974	2,274		2,274		2,274
EDUCATION	85,085	46.1859	131,695		131,695		131,695
HIGHER EDUCATION	14,545	7.8953	22,513		22,513		22,513
PUBLIC SAFETY	24,077	13.0695	37,267		37,267		37,267
SOCIAL SERVICES	56,896	30.8843	88,064		88,064		88,064
SubTotal	184,223	100.0000	285,142		285,142		285,142
Total	184,223	100.0000	285,142		285,142		285,142

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	395,919		395,919		395,919
SubTotal	129,555	100.0000	395,919		395,919		395,919
Total	129,555	100.0000	395,919		395,919		395,919

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	56,004	100.0000	139,268		139,268		139,268
SubTotal	56,004	100.0000	139,268		139,268		139,268
Total	56,004	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	53,814	100.0000	53,459		53,459		53,459
SubTotal	53,814	100.0000	53,459		53,459		53,459
Total	53,814	100.0000	53,459		53,459		53,459

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



**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	669		669		669
HEALTH	4,951	5.2538	7,095		7,095		7,095
SOCIAL SERVICES	73,267	77.7484	104,997		104,997		104,997
ALL OTHER	15,551	16.5022	22,286		22,286		22,286
SubTotal	94,236	100.0000	135,047		135,047		135,047
Total	94,236	100.0000	135,047		135,047		135,047

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
INFORMATION TECHNOLOGY	67	0.2005	192		192		192
FACILITIES MANAG., DESIGN & CONST	1,245	3.7263	3,576		3,576		3,576
REVENUE	2,352	7.0396	6,756		6,756		6,756
EDUCATION	3,231	9.6705	9,282		9,282		9,282
HEALTH	2,685	8.0363	7,713		7,713		7,713
LABOR	1,846	5.5251	5,303		5,303		5,303
MENTAL HEALTH	4,898	14.6598	14,070		14,070		14,070
PUBLIC SAFETY	1,853	5.5461	5,323		5,323		5,323
SOCIAL SERVICES	15,234	45.5958	43,763		43,763		43,763
SubTotal	33,411	100.0000	95,978		95,978		95,978
Total	33,411	100.0000	95,978		95,978		95,978

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	63,385		63,385		63,385
ATTORNEY GENERAL	11,780	25.0356	21,169		21,169		21,169
SubTotal	47,053	100.0000	84,554		84,554		84,554
Total	47,053	100.0000	84,554		84,554		84,554

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	87,786	17.0202	244,511		244,511		244,511
ACCOUNTING	15,352	2.9765	42,760		42,760		42,760
FACILITIES MANAG., DESIGN & CONST	25,779	4.9981	71,803		71,803		71,803
PERSONNEL	20,978	4.0673	58,430		58,430		58,430
PURCHASING	10,465	2.0290	29,148		29,148		29,148
GENERAL SERVICES	12,648	2.4522	35,229		35,229		35,229
TREASURER	18,386	3.5647	51,211		51,211		51,211
SECURITY	906	0.1757	2,523		2,523		2,523
REVENUE	176,845	34.2874	492,568		492,568		492,568
AUDITOR	14,410	2.7939	40,136		40,136		40,136
INSURANCE	49,497	9.5966	137,865		137,865		137,865
ECONOMIC DEVELOPMENT	49,208	9.5406	137,060		137,060		137,060
PUBLIC SAFETY	15,953	3.0930	44,434		44,434		44,434
SOCIAL SERVICES	4,450	0.8628	12,395		12,395		12,395
ALL OTHER	13,111	2.5420	36,518		36,518		36,518
SubTotal	515,774	100.0000	1,436,591		1,436,591		1,436,591
Total	515,774	100.0000	1,436,591		1,436,591		1,436,591

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	4,583		4,583		4,583
REVENUE	3,224	2.2446	8,838		8,838		8,838
GOVERNOR	4,614	3.2124	12,648		12,648		12,648
AUDITOR	1,123	0.7819	3,078		3,078		3,078
INSURANCE	4,117	2.8664	11,286		11,286		11,286
ECONOMIC DEVELOPMENT	3,530	2.4577	9,677		9,677		9,677
LABOR	32,478	22.6120	89,030		89,030		89,030
MENTAL HEALTH	20,065	13.9697	55,003		55,003		55,003
SOCIAL SERVICES	61,313	42.6874	168,076		168,076		168,076
CORRECTIONS	11,496	8.0038	31,513		31,513		31,513
SubTotal	143,632	100.0000	393,732		393,732		393,732
Total	143,632	100.0000	393,732		393,732		393,732

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
COMM. OF ADMIN.	5,620	0	0	5,620	0	0	0
INFORMATION	244,703	0	0	0	0	0	0
BUDGET AND PLANNING	23,479	0	0	23,479	0	0	0
ACCOUNTING	42,760	0	0	0	0	0	0
FACILITIES MANAG.,	218,103	0	483	119,007	3,544	0	0
PERSONNEL	58,430	0	0	0	0	0	0
PURCHASING	29,148	0	0	0	0	0	0
GENERAL SERVICES	38,089	0	0	586	0	0	0
TREASURER	57,597	0	0	6,386	0	0	0
SECRETARY OF STATE	406,376	0	0	5,702	0	0	0
SECURITY	3,433	0	0	910	0	0	0
REVENUE	562,010	0	0	0	0	0	0
LEGISLATURE	620,191	0	0	620,191	0	0	0
JUDICIARY	63,385	0	0	0	0	0	0
GOVERNOR	50,938	0	0	32,269	0	0	0
LT. GOVERNOR	11,617	0	0	11,617	0	0	0
AUDITOR	53,082	0	0	4,322	0	0	0
ATTORNEY GENERAL	174,026	0	123,070	0	0	0	0
AGRICULTURE	130,447	43,521	0	0	0	0	33,467
INSURANCE	217,345	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	156,914	0	0	0	0	0	0
EDUCATION	155,489	0	0	0	0	0	0
HIGHER EDUCATION	22,513	0	0	0	0	0	0
HEALTH	718,635	0	0	0	0	0	633,367
LABOR	94,333	0	0	0	0	0	0
MENTAL HEALTH	209,435	0	0	0	0	0	0
NATURAL RESOURCES	521,468	0	0	3,247	0	74,842	0
PUBLIC SAFETY	300,304	0	0	0	0	0	0
SOCIAL SERVICES	866,425	0	53,868	0	0	0	0
CORRECTIONS	127,057	0	0	0	0	0	0
ALL OTHER	69,004	0	0	10,200	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>6,252,356</b>	<b>43,521</b>	<b>177,421</b>	<b>843,536</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
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.,	3,710	0	3,329	0	0	0	0
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	2,274	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,526	0	0	395,919	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	41,434	0	0	0	0	0	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	6,021	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	2,765	0	0	0	0	0	0
ATTORNEY GENERAL	21,896	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	18,444	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	10,177	0	0	0	0	0	0
EDUCATION	6,110	0	131,695	0	0	0	8,402
HIGHER EDUCATION	0	0	22,513	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	9,822	0	37,267	0	0	0	0
SOCIAL SERVICES	212,532	112,940	88,064	0	0	0	0
CORRECTIONS	0	0	0	0	0	0	95,544
ALL OTHER	0	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
Total	335,437	112,940	285,142	395,919	443,379	139,268	151,429

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

Receiving Department	MO BLVD	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	0	192	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
FACILITIES MANAG.,	0	0	669	0	7,399	3,576	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	6,756	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	63,385
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	21,169
AGRICULTURE	53,459	0	0	0	0	0	0
INSURANCE	0	0	0	49,750	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0
EDUCATION	0	0	0	0	0	9,282	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	0	0	7,095	0	22,977	7,713	0
LABOR	0	0	0	0	0	5,303	0
MENTAL HEALTH	0	0	0	0	1,094	14,070	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	0	200,362	0	0	3,096	5,323	0
SOCIAL SERVICES	0	0	104,997	0	69,790	43,763	0
CORRECTIONS	0	0	0	0	0	0	0
ALL OTHER	0	0	22,286	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>53,459</b>	<b>200,362</b>	<b>135,047</b>	<b>49,750</b>	<b>129,671</b>	<b>95,978</b>	<b>84,554</b>

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

Receiving Department	TRUMAN	WAINRIGHT
COMM. OF ADMIN.	0	0
INFORMATION	244,511	0
BUDGET AND PLANNING	0	0
ACCOUNTING	42,760	0
FACILITIES MANAG.,	71,803	4,583
PERSONNEL	58,430	0
PURCHASING	29,148	0
GENERAL SERVICES	35,229	0
TREASURER	51,211	0
SECRETARY OF STATE	0	0
SECURITY	2,523	0
REVENUE	492,568	8,838
LEGISLATURE	0	0
JUDICIARY	0	0
GOVERNOR	0	12,648
LT. GOVERNOR	0	0
AUDITOR	40,136	3,078
ATTORNEY GENERAL	0	0
AGRICULTURE	0	0
INSURANCE	137,865	11,286
ECONOMIC DEVELOPMENT	137,060	9,677
EDUCATION	0	0
HIGHER EDUCATION	0	0
HEALTH	0	0
LABOR	0	89,030
MENTAL HEALTH	0	55,003
NATURAL RESOURCES	0	0
PUBLIC SAFETY	44,434	0
SOCIAL SERVICES	12,395	168,076
CORRECTIONS	0	31,513
ALL OTHER	36,518	0

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

Receiving Department	TRUMAN	WAINRIGHT
Direct Billed	0	0
<b>Total</b>	<b>1,436,591</b>	<b>393,732</b>



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 - 2013 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:	2,558,131			2,558,131
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<u>2,558,131</u>	<u>0</u>		<u>2,558,131</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	2,558,131	0	2,558,131
<b>Departmental Totals</b>			
Total Expenditures	2,558,131	0	2,558,131
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	2,558,131	0	2,558,131
<b>Allocation Step 1</b>			
1st Allocation	2,558,131	0	2,558,131
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 02 EQUIPMENT USE</b>			
Total Allocated	2,558,131	0	2,558,131



**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.	53,793	0.1402	3,586		3,586		3,586
INFORMATION TECHNOLOGY	26,572,783	69.2539	1,771,608		1,771,608		1,771,608
BUDGET AND PLANNING	45,949	0.1198	3,063		3,063		3,063
ACCOUNTING	62,965	0.1641	4,198		4,198		4,198
FACILITIES MANAG., DESIGN & CONST	4,614,189	12.0255	307,628		307,628		307,628
PERSONNEL	67,871	0.1769	4,525		4,525		4,525
PURCHASING	1,320,675	3.4419	88,049		88,049		88,049
GENERAL SERVICES	5,631,821	14.6777	375,474		375,474		375,474
SubTotal	38,370,046	100.0000	2,558,131		2,558,131		2,558,131
Total	38,370,046	100.0000	2,558,131		2,558,131		2,558,131

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.	3,586	3,586
INFORMATION	1,771,608	1,771,608
BUDGET AND PLANNING	3,063	3,063
ACCOUNTING	4,198	4,198
FACILITIES MANAG.,	307,628	307,628
PERSONNEL	4,525	4,525
PURCHASING	88,049	88,049
GENERAL SERVICES	375,474	375,474
Direct Billed	0	0
<b>Total</b>	<b>2,558,131</b>	<b>2,558,131</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:	52,842,583			52,842,583
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<b>52,842,583</b>	<b>0</b>		<b>52,842,583</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	635,987,563	0	635,987,563
Non-Central Service Costs	( 583,139,258)	0	( 583,139,258)
Stimulus	( 5,722)	0	( 5,722)
<b>Departmental Totals</b>			
Total Expenditures	52,842,583	0	52,842,583
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	52,842,583	0	52,842,583
<b>Allocation Step 1</b>			
1st Allocation	52,842,583	0	52,842,583
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 07 RETIREMENT/GROUP</b>			
Total Allocated	52,842,583	0	52,842,583





**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.	338,063	0.6398	338,063		338,063		338,063
INFORMATION TECHNOLOGY	15,746,325	29.7986	15,746,325		15,746,325		15,746,325
BUDGET AND PLANNING	515,852	0.9762	515,852		515,852		515,852
ACCOUNTING	714,279	1.3517	714,279		714,279		714,279
FACILITIES MANAG., DESIGN & CONST	9,820,519	18.5845	9,820,519		9,820,519		9,820,519
PERSONNEL	853,241	1.6147	853,241		853,241		853,241
PURCHASING	797,610	1.5094	797,610		797,610		797,610
GENERAL SERVICES	1,249,742	2.3650	1,249,742		1,249,742		1,249,742
TREASURER	706,418	1.3368	706,418		706,418		706,418
SECRETARY OF STATE	3,527,525	6.6755	3,527,525		3,527,525		3,527,525
SECURITY	447,020	0.8459	447,020		447,020		447,020
REVENUE	18,125,989	34.3019	18,125,989		18,125,989		18,125,989
SubTotal	52,842,583	100.0000	52,842,583		52,842,583		52,842,583
Total	52,842,583	100.0000	52,842,583		52,842,583		52,842,583

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2013

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	338,063	338,063
INFORMATION	15,746,325	15,746,325
BUDGET AND PLANNING	515,852	515,852
ACCOUNTING	714,279	714,279
FACILITIES MANAG.,	9,820,519	9,820,519
PERSONNEL	853,241	853,241
PURCHASING	797,610	797,610
GENERAL SERVICES	1,249,742	1,249,742
TREASURER	706,418	706,418
SECRETARY OF STATE	3,527,525	3,527,525
SECURITY	447,020	447,020
REVENUE	18,125,989	18,125,989
Direct Billed	0	0
<b>Total</b>	<b>52,842,583</b>	<b>52,842,583</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:	10,169,009			10,169,009
Total Allocated Additions:			0	0
Total To Be Allocated:	10,169,009	0		10,169,009

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

	Total	General & Admin	ALLOCATIONS AT CSA
<b>Other Expense &amp; Cost</b>			
OASDHI Payments	143,058,102	0	143,058,102
Non-Central Service Costs	( 132,887,864)	0	( 132,887,864)
Stimulus	( 1,229)	0	( 1,229)
<b>Departmental Totals</b>			
Total Expenditures	10,169,009	0	10,169,009
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	10,169,009	0	10,169,009
<b>Allocation Step 1</b>			
1st Allocation	10,169,009	0	10,169,009
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 08 OASDHI</b>			
Total Allocated	10,169,009	0	10,169,009



**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.	81,313	0.7996	81,313		81,313		81,313
INFORMATION TECHNOLOGY	3,355,630	32.9986	3,355,630		3,355,630		3,355,630
BUDGET AND PLANNING	115,244	1.1333	115,244		115,244		115,244
ACCOUNTING	133,493	1.3127	133,493		133,493		133,493
FACILITIES MANAG., DESIGN & CONST	1,809,909	17.7983	1,809,909		1,809,909		1,809,909
PERSONNEL	167,196	1.6442	167,196		167,196		167,196
PURCHASING	159,767	1.5711	159,767		159,767		159,767
GENERAL SERVICES	217,136	2.1353	217,136		217,136		217,136
TREASURER	141,726	1.3937	141,726		141,726		141,726
SECRETARY OF STATE	663,030	6.5201	663,030		663,030		663,030
SECURITY	86,926	0.8548	86,926		86,926		86,926
REVENUE	3,237,639	31.8383	3,237,639		3,237,639		3,237,639
SubTotal	10,169,009	100.0000	10,169,009		10,169,009		10,169,009
Total	10,169,009	100.0000	10,169,009		10,169,009		10,169,009

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2013

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	81,313	81,313
INFORMATION	3,355,630	3,355,630
BUDGET AND PLANNING	115,244	115,244
ACCOUNTING	133,493	133,493
FACILITIES MANAG.,	1,809,909	1,809,909
PERSONNEL	167,196	167,196
PURCHASING	159,767	159,767
GENERAL SERVICES	217,136	217,136
TREASURER	141,726	141,726
SECRETARY OF STATE	663,030	663,030
SECURITY	86,926	86,926
REVENUE	3,237,639	3,237,639
Direct Billed	0	0
<b>Total</b>	<u>10,169,009</u>	<u>10,169,009</u>



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 2013 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:	7,197,466			7,197,466
Total Allocated Additions:			0	0
Total To Be Allocated:	7,197,466	0		7,197,466

**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	143,398,496	0	143,398,496
Non-Central Service Costs	( 134,682,939)	0	( 134,682,939)
Section II Costs	( 1,518,091)	0	( 1,518,091)
<b>Departmental Totals</b>			
Total Expenditures	7,197,466	0	7,197,466
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	7,197,466	0	7,197,466
<b>Allocation Step 1</b>			
1st Allocation	7,197,466	0	7,197,466
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 09 BUILDING RENTAL</b>			
Total Allocated	7,197,466	0	7,197,466



**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.	51,460	0.7150	51,460		51,460		51,460
INFORMATION TECHNOLOGY	956,610	13.2909	956,610		956,610		956,610
BUDGET AND PLANNING	90,367	1.2555	90,367		90,367		90,367
ACCOUNTING	135,749	1.8861	135,749		135,749		135,749
FACILITIES MANAG., DESIGN & CONST	553,481	7.6899	553,481		553,481		553,481
PERSONNEL	174,641	2.4264	174,641		174,641		174,641
PURCHASING	92,529	1.2856	92,529		92,529		92,529
GENERAL SERVICES	258,947	3.5978	258,947		258,947		258,947
TREASURER	191,606	2.6621	191,606		191,606		191,606
SECRETARY OF STATE	1,597,777	22.1992	1,597,777		1,597,777		1,597,777
REVENUE	2,988,135	41.5165	2,988,135		2,988,135		2,988,135
ALL OTHER	106,164	1.4750	106,164		106,164		106,164
SubTotal	7,197,466	100.0000	7,197,466		7,197,466		7,197,466
Total	7,197,466	100.0000	7,197,466		7,197,466		7,197,466

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.	51,460	51,460
INFORMATION	956,610	956,610
BUDGET AND PLANNING	90,367	90,367
ACCOUNTING	135,749	135,749
FACILITIES MANAG.,	553,481	553,481
PERSONNEL	174,641	174,641
PURCHASING	92,529	92,529
GENERAL SERVICES	258,947	258,947
TREASURER	191,606	191,606
SECRETARY OF STATE	1,597,777	1,597,777
REVENUE	2,988,135	2,988,135
ALL OTHER	106,164	106,164
Direct Billed	0	0
<b>Total</b>	<b>7,197,466</b>	<b>7,197,466</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:	30,478,017			30,478,017
Total Allocated Additions:			0	0
Total To Be Allocated:	30,478,017	0		30,478,017

**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	30,478,017	0	30,478,017
<b>Departmental Totals</b>			
Total Expenditures	30,478,017	0	30,478,017
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	30,478,017	0	30,478,017
<b>Allocation Step 1</b>			
1st Allocation	30,478,017	0	30,478,017
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 10 WORKER'S COMPENSATION</b>			
Total Allocated	30,478,017	0	30,478,017



**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	66,617	0.2256	68,757		68,757		68,757
ACCOUNTING	150	0.0005	155		155		155
FACILITIES MANAG., DESIGN & CONST	801,483	2.7142	827,232		827,232		827,232
PURCHASING	11,749	0.0398	12,127		12,127		12,127
GENERAL SERVICES	25,304	0.0857	26,117		26,117		26,117
SECRETARY OF STATE	6,528	0.0221	6,738		6,738		6,738
REVENUE	83,349	0.2823	86,027		86,027		86,027
LEGISLATURE	49,579	0.1679	51,172		51,172		51,172
JUDICIARY	953,514	3.2290	984,147		984,147		984,147
GOVERNOR	151,652	0.5136	156,524		156,524		156,524
AUDITOR	2,428	0.0082	2,506		2,506		2,506
ATTORNEY GENERAL	19,242	0.0652	19,860		19,860		19,860
AGRICULTURE	37,106	0.1257	38,298		38,298		38,298
INSURANCE	9,047	0.0306	9,338		9,338		9,338
ECONOMIC DEVELOPMENT	48,605	0.1646	50,167		50,167		50,167
EDUCATION	539,232	1.8261	556,555		556,555		556,555
HEALTH	215,011	0.7281	221,918		221,918		221,918
LABOR	365,755	1.2386	377,505		377,505		377,505
MENTAL HEALTH	9,475,433	32.0882	9,779,844		9,779,844		9,779,844
NATURAL RESOURCES	377,193	1.2774	389,311		389,311		389,311
PUBLIC SAFETY	1,837,977	6.2242	1,897,024		1,897,024		1,897,024
SOCIAL SERVICES	2,081,441	7.0487	2,148,310		2,148,310		2,148,310
CORRECTIONS	10,623,988	35.9777	10,965,296		10,965,296		10,965,296
ALL OTHER	1,746,965	5.9160	1,803,089		1,803,089		1,803,089
SubTotal	29,529,348	100.0000	30,478,017		30,478,017		30,478,017
Total	29,529,348	100.0000	30,478,017		30,478,017		30,478,017





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

Allocation Basis: Worker's Compensation Payments for FY 2013

Allocation Source: FY 2013 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	68,757	68,757
ACCOUNTING	155	155
FACILITIES MANAG.,	827,232	827,232
PURCHASING	12,127	12,127
GENERAL SERVICES	26,117	26,117
SECRETARY OF STATE	6,738	6,738
REVENUE	86,027	86,027
LEGISLATURE	51,172	51,172
JUDICIARY	984,147	984,147
GOVERNOR	156,524	156,524
AUDITOR	2,506	2,506
ATTORNEY GENERAL	19,860	19,860
AGRICULTURE	38,298	38,298
INSURANCE	9,338	9,338
ECONOMIC DEVELOPMENT	50,167	50,167
EDUCATION	556,555	556,555
HEALTH	221,918	221,918
LABOR	377,505	377,505
MENTAL HEALTH	9,779,844	9,779,844
NATURAL RESOURCES	389,311	389,311
PUBLIC SAFETY	1,897,024	1,897,024
SOCIAL SERVICES	2,148,310	2,148,310
CORRECTIONS	10,965,296	10,965,296
ALL OTHER	1,803,089	1,803,089
Direct Billed	0	0
<b>Total</b>	<b>30,478,017</b>	<b>30,478,017</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 2013. 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:	133,548			133,548
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<b>133,548</b>	<b>0</b>		<b>133,548</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	3,097,814	0	3,097,814
Non-Central Service Costs	( 2,942,676)	0	( 2,942,676)
Section II Costs	( 21,590)	0	( 21,590)
<b>Departmental Totals</b>			
Total Expenditures	133,548	0	133,548
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	133,548	0	133,548
<b>Allocation Step 1</b>			
1st Allocation	133,548	0	133,548
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 11 UNEMPLOYMENT</b>			
Total Allocated	133,548	0	133,548

**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.	5,702	4.2696	5,702		5,702		5,702
INFORMATION TECHNOLOGY	19,635	14.7026	19,635		19,635		19,635
ACCOUNTING	178	0.1333	178		178		178
PERSONNEL	184	0.1378	184		184		184
TREASURER	3,520	2.6358	3,520		3,520		3,520
SECRETARY OF STATE	11,775	8.8171	11,775		11,775		11,775
SECURITY	1,920	1.4377	1,920		1,920		1,920
REVENUE	77,596	58.1033	77,596		77,596		77,596
ALL OTHER	13,038	9.7628	13,038		13,038		13,038
SubTotal	133,548	100.0000	133,548		133,548		133,548
Total	133,548	100.0000	133,548		133,548		133,548

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2013 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	5,702	5,702
INFORMATION	19,635	19,635
ACCOUNTING	178	178
PERSONNEL	184	184
TREASURER	3,520	3,520
SECRETARY OF STATE	11,775	11,775
SECURITY	1,920	1,920
REVENUE	77,596	77,596
ALL OTHER	13,038	13,038
Direct Billed	0	0
<b>Total</b>	<b>133,548</b>	<b>133,548</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 2013.

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:	130,660			130,660
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>130,660</u>	<u>0</u>		<u>130,660</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	4,359	0	4,359	0	0
Insurance/Bond Premium	126,301	0	0	85,220	37,906
<b>Departmental Totals</b>					
Total Expenditures	130,660	0	4,359	85,220	37,906
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	130,660	0	4,359	85,220	37,906
<b>Allocation Step 1</b>					
1st Allocation	130,660	0	4,359	85,220	37,906
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 12 INSURANCE</b>					
Total Allocated	130,660	0	4,359	85,220	37,906



MAXIMUS

Schedule .3 - Costs Allocated By Activity  
For Department INSURANCE

SPECIFIC BONDS

Other Expense & Cost

Claims Administration Fees	0
Insurance/Bond Premium	3,175

Departmental Totals

Total Expenditures	3,175
--------------------	-------

Deductions

Total Deductions	0
------------------	---

Functional Cost	3,175
-----------------	-------

Allocation Step 1

1st Allocation	3,175
----------------	-------

Allocation Step 2

2nd Allocation	0
----------------	---

Total For 12 INSURANCE

Total Allocated	3,175
-----------------	-------



**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	12,462	1.8628	81		81		81
GENERAL SERVICES	1,008	0.1507	7		7		7
REVENUE	7,366	1.1011	48		48		48
ATTORNEY GENERAL	9,500	1.4201	62		62		62
AGRICULTURE	6,354	0.9498	41		41		41
EDUCATION	8,256	1.2341	54		54		54
HIGHER EDUCATION	63,913	9.5537	416		416		416
MENTAL HEALTH	26,009	3.8878	169		169		169
NATURAL RESOURCES	12,529	1.8728	82		82		82
PUBLIC SAFETY	54,119	8.0897	353		353		353
SOCIAL SERVICES	432,875	64.7061	2,821		2,821		2,821
CORRECTIONS	34,595	5.1713	225		225		225
SubTotal	668,986	100.0000	4,359		4,359		4,359
Total	668,986	100.0000	4,359		4,359		4,359

Allocation Basis: Vehicle Claims by Departments for FY 2013

Allocation Source: FY 2013 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	33,780	39.6386	33,780		33,780		33,780
PUBLIC SAFETY	49,715	58.3372	49,715		49,715		49,715
ALL OTHER	1,725	2.0242	1,725		1,725		1,725
SubTotal	85,220	100.0000	85,220		85,220		85,220
Total	85,220	100.0000	85,220		85,220		85,220

Allocation Basis: Actual Aircraft Liability Premiums, FY 2013

Allocation Source: FY 2013 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.	20	0.0312	12		12		12
INFORMATION TECHNOLOGY	999	1.5603	591		591		591
BUDGET AND PLANNING	28	0.0437	17		17		17
ACCOUNTING	49	0.0765	29		29		29
FACILITIES MANAG., DESIGN & CONST	744	1.1620	440		440		440
PERSONNEL	71	0.1109	42		42		42
PURCHASING	56	0.0875	33		33		33
GENERAL SERVICES	100	0.1562	59		59		59
TREASURER	48	0.0750	28		28		28
SECRETARY OF STATE	244	0.3811	144		144		144
SECURITY	32	0.0500	19		19		19
REVENUE	1,344	2.0991	796		796		796
LEGISLATURE	670	1.0464	397		397		397
JUDICIARY	4,035	6.3019	2,389		2,389		2,389
GOVERNOR	26	0.0406	15		15		15
LT. GOVERNOR	5	0.0078	3		3		3
AUDITOR	111	0.1734	66		66		66
ATTORNEY GENERAL	363	0.5669	215		215		215
AGRICULTURE	456	0.7122	270		270		270
INSURANCE	759	1.1854	449		449		449
CONSERVATION	1,901	2.9690	1,125		1,125		1,125
ECONOMIC DEVELOPMENT	822	1.2838	487		487		487
EDUCATION	2,631	4.1091	1,558		1,558		1,558
HIGHER EDUCATION	64	0.1000	38		38		38
HEALTH	1,798	2.8081	1,064		1,064		1,064
HIGHWAYS	5,410	8.4494	3,203		3,203		3,203
LABOR	967	1.5103	572		572		572
MENTAL HEALTH	8,100	12.6507	4,795		4,795		4,795



**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	2,047	3.1970	1,212		1,212		1,212
PUBLIC SAFETY	5,288	8.2589	3,131		3,131		3,131
SOCIAL SERVICES	7,243	11.3122	4,288		4,288		4,288
CORRECTIONS	10,879	16.9911	6,442		6,442		6,442
ALL OTHER	6,718	10.4923	3,977		3,977		3,977
SubTotal	64,028	100.0000	37,906		37,906		37,906
Total	64,028	100.0000	37,906		37,906		37,906

Allocation Basis: Total Number of Employees, FY 2013

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	272	8.5669	272		272		272
PUBLIC SAFETY	1,844	58.0788	1,844		1,844		1,844
ALL OTHER	1,059	33.3543	1,059		1,059		1,059
SubTotal	3,175	100.0000	3,175		3,175		3,175
Total	3,175	100.0000	3,175		3,175		3,175

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2013 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.	12	0	0	12	0
INFORMATION	591	0	0	591	0
BUDGET AND PLANNING	17	0	0	17	0
ACCOUNTING	29	0	0	29	0
FACILITIES MANAG.,	521	81	0	440	0
PERSONNEL	42	0	0	42	0
PURCHASING	33	0	0	33	0
GENERAL SERVICES	33,846	7	33,780	59	0
TREASURER	28	0	0	28	0
SECRETARY OF STATE	144	0	0	144	0
SECURITY	19	0	0	19	0
REVENUE	844	48	0	796	0
LEGISLATURE	397	0	0	397	0
JUDICIARY	2,389	0	0	2,389	0
GOVERNOR	15	0	0	15	0
LT. GOVERNOR	3	0	0	3	0
AUDITOR	66	0	0	66	0
ATTORNEY GENERAL	277	62	0	215	0
AGRICULTURE	311	41	0	270	0
INSURANCE	721	0	0	449	272
CONSERVATION	1,125	0	0	1,125	0
ECONOMIC DEVELOPMENT	487	0	0	487	0
EDUCATION	1,612	54	0	1,558	0
HIGHER EDUCATION	454	416	0	38	0
HEALTH	1,064	0	0	1,064	0
HIGHWAYS	3,203	0	0	3,203	0
LABOR	572	0	0	572	0
MENTAL HEALTH	4,964	169	0	4,795	0
NATURAL RESOURCES	1,294	82	0	1,212	0
PUBLIC SAFETY	55,043	353	49,715	3,131	1,844
SOCIAL SERVICES	7,109	2,821	0	4,288	0
CORRECTIONS	6,667	225	0	6,442	0
ALL OTHER	6,761	0	1,725	3,977	1,059



**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>130,660</b>	<b>4,359</b>	<b>85,220</b>	<b>37,906</b>	<b>3,175</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
Expenditures Per Financial Statement:	989,178			989,178
BUILDING USE	5,620		5,620	
EQUIPMENT USE	3,586		3,586	
RETIREMENT/GROUP INSURANCE	338,063		338,063	
OASDHI	81,313		81,313	
BUILDING RENTAL	51,460		51,460	
UNEMPLOYMENT COMPENSATION	5,702		5,702	
INSURANCE	12		12	
COMM. OF ADMIN.		10,672	10,672	
ACCOUNTING		1,385	1,385	
PERSONNEL		181,055	181,055	
PURCHASING		3,690	3,690	
GENERAL SERVICES		223	223	
TREASURER		66	66	
SECRETARY OF STATE		888	888	
SECURITY		5,125	5,125	
REVENUE		84	84	
Total Allocated Additions:	485,756	203,188	688,944	688,944
Total To Be Allocated:	1,474,934	203,188		1,678,122

**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	820,387	0	645,459	174,928
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	1,666,793	0	1,311,390	355,403
Unallowable	( 1,487,554)	0	( 1,170,369)	( 317,185)
Stimulus	( 10,448)	0	( 10,448)	0
<b>Departmental Totals</b>				
Total Expenditures	989,178	0	776,032	213,146
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	989,178	0	776,032	213,146
<b>Allocation Step 1</b>				
Inbound- All Others	485,756	485,756	0	0
Reallocate Admin Costs		( 485,756)	381,086	104,670
1st Allocation	1,474,934	0	1,157,118	317,816
<b>Allocation Step 2</b>				
Inbound- All Others	203,188	203,188	0	0
Reallocate Admin Costs		( 203,188)	159,405	43,783
2nd Allocation	203,188	0	159,405	43,783
<b>Total For 15 COMM. OF ADMIN.</b>				
Total Allocated	1,678,122	0	1,316,523	361,599



**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.	19	0.9223	10,672		10,672		10,672
INFORMATION TECHNOLOGY	966	46.8931	542,610		542,610	75,446	618,056
BUDGET AND PLANNING	27	1.3107	15,166		15,166	2,109	17,275
ACCOUNTING	47	2.2816	26,400		26,400	3,671	30,071
FACILITIES MANAG., DESIGN & CONST	719	34.9029	403,868		403,868	56,155	460,023
PERSONNEL	69	3.3495	38,758		38,758	5,389	44,147
PURCHASING	54	2.6214	30,332		30,332	4,217	34,549
GENERAL SERVICES	96	4.6602	53,924		53,924	7,498	61,422
ALL OTHER	63	3.0583	35,388		35,388	4,920	40,308
SubTotal	2,060	100.0000	1,157,118		1,157,118	159,405	1,316,523
Total	2,060	100.0000	1,157,118		1,157,118	159,405	1,316,523

Allocation Basis: Average Number of OA Employees, FY 2013

Allocation Source: HR Query "Number of OA Employees"

**MAXIMUS**  
**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	317,816		317,816	43,783	361,599
SubTotal	100	100.0000	317,816		317,816	43,783	361,599
Total	100	100.0000	317,816		317,816	43,783	361,599

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	DEPARTMENTAL	GENERAL GOVT
COMM. OF ADMIN.	10,672	10,672	0
INFORMATION	618,056	618,056	0
BUDGET AND PLANNING	17,275	17,275	0
ACCOUNTING	30,071	30,071	0
FACILITIES MANAG.,	460,023	460,023	0
PERSONNEL	44,147	44,147	0
PURCHASING	34,549	34,549	0
GENERAL SERVICES	61,422	61,422	0
ALL OTHER	401,907	40,308	361,599
Direct Billed	0	0	0
<b>Total</b>	<b>1,678,122</b>	<b>1,316,523</b>	<b>361,599</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
Expenditures Per Financial Statement:	155,548,458			155,548,458
BUILDING USE	244,703		244,703	
EQUIPMENT USE	1,771,608		1,771,608	
RETIREMENT/GROUP INSURANCE	15,746,325		15,746,325	
OASDHI	3,355,630		3,355,630	
BUILDING RENTAL	956,610		956,610	
WORKER'S COMPENSATION	68,757		68,757	
UNEMPLOYMENT COMPENSATION	19,635		19,635	
INSURANCE	591		591	
COMM. OF ADMIN.	542,610	75,446	618,056	
BUDGET AND PLANNING		16,002	16,002	
ACCOUNTING		41,758	41,758	
PURCHASING		168,774	168,774	
GENERAL SERVICES		11,131	11,131	
TREASURER		2,157	2,157	
SECRETARY OF STATE		2,978	2,978	
SECURITY		171,828	171,828	
REVENUE		1,484	1,484	
Total Allocated Additions:	22,706,469	491,558	23,198,027	23,198,027
Total To Be Allocated:	178,254,927	491,558		178,746,485

**MAXIMUS**

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

	Total	General & Admin	SECTION II
<b>Wages &amp; Benefits</b>			
Salaries & Wages	46,267,204	0	46,267,204
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	121,713,618	0	121,713,618
Capital Outlay - Departmental	( 12,419,987)	0	( 12,419,987)
Stimulus	( 12,377)	0	( 12,377)
<b>Departmental Totals</b>			
Total Expenditures	155,548,458	0	155,548,458
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	155,548,458	0	155,548,458
<b>Allocation Step 1</b>			
Inbound- All Others	22,706,469	22,706,469	0
Reallocate Admin Costs		( 22,706,469)	22,706,469
1st Allocation	178,254,927	0	178,254,927
<b>Allocation Step 2</b>			
Inbound- All Others	491,558	491,558	0
Reallocate Admin Costs		( 491,558)	491,558
2nd Allocation	491,558	0	491,558
<b>Total For 16 INFORMATION TECHNOLOGY</b>			
Total Allocated	178,746,485	0	178,746,485



**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	178,254,927		178,254,927	491,558	178,746,485
SubTotal	100	100.0000	178,254,927		178,254,927	491,558	178,746,485
Total	100	100.0000	178,254,927		178,254,927	491,558	178,746,485

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

Receiving Department	Total	SECTION II
ALL OTHER	178,746,485	178,746,485
Direct Billed	0	0
<b>Total</b>	<b>178,746,485</b>	<b>178,746,485</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.

**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>	1,596,558			1,596,558
BUILDING USE	23,479		23,479	
EQUIPMENT USE	3,063		3,063	
RETIREMENT/GROUP INSURANCE	515,852		515,852	
OASDHI	115,244		115,244	
BUILDING RENTAL	90,367		90,367	
INSURANCE	17		17	
COMM. OF ADMIN.	15,166	2,109	17,275	
BUDGET AND PLANNING		205,909	205,909	
ACCOUNTING		523	523	
PURCHASING		21	21	
GENERAL SERVICES		312	312	
TREASURER		33	33	
SECRETARY OF STATE		11	11	
SECURITY		6,744	6,744	
REVENUE		52	52	
<b>Total Allocated Additions:</b>	<u>763,188</u>	<u>215,714</u>	<u>978,902</u>	<u>978,902</u>
<b>Total To Be Allocated:</b>	<u><u>2,359,746</u></u>	<u><u>215,714</u></u>		<u><u>2,575,460</u></u>

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,532,064	0	957,540	574,524
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	71,933	0	44,958	26,975
Capital Outlay - Departmental	( 7,439)	0	( 4,649)	( 2,790)
<b>Departmental Totals</b>				
Total Expenditures	1,596,558	0	997,849	598,709
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	1,596,558	0	997,849	598,709
<b>Allocation Step 1</b>				
Inbound- All Others	763,188	763,188	0	0
Reallocate Admin Costs		( 763,188)	476,992	286,196
1st Allocation	2,359,746	0	1,474,841	884,905
<b>Allocation Step 2</b>				
Inbound- All Others	215,714	215,714	0	0
Reallocate Admin Costs		( 215,714)	134,821	80,893
2nd Allocation	215,714	0	134,821	80,893
<b>Total For 17 BUDGET AND PLANNING</b>				
Total Allocated	2,575,460	0	1,609,662	965,798



## 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	409	1.0850	16,002		16,002		16,002
BUDGET AND PLANNING	5,263	13.9618	205,909		205,909		205,909
ACCOUNTING	1,156	3.0666	45,228		45,228	4,867	50,095
FACILITIES MANAG., DESIGN & CONST	2,217	5.8813	86,739		86,739	9,334	96,073
PERSONNEL	157	0.4165	6,143		6,143	661	6,804
PURCHASING	307	0.8144	12,011		12,011	1,292	13,303
GENERAL SERVICES	205	0.5438	8,021		8,021	863	8,884
TREASURER	62	0.1645	2,426		2,426	261	2,687
SECRETARY OF STATE	330	0.8754	12,911		12,911	1,389	14,300
SECURITY	92	0.2441	3,599		3,599	387	3,986
REVENUE	1,677	4.4487	65,612		65,612	7,060	72,672
JUDICIARY	777	2.0612	30,400		30,400	3,271	33,671
GOVERNOR	919	2.4379	35,956		35,956	3,869	39,825
LT. GOVERNOR	46	0.1220	1,800		1,800	194	1,994
AUDITOR	42	0.1114	1,643		1,643	177	1,820
ATTORNEY GENERAL	62	0.1645	2,426		2,426	261	2,687
AGRICULTURE	1,065	2.8252	41,668		41,668	4,484	46,152
INSURANCE	806	2.1382	31,534		31,534	3,393	34,927
CONSERVATION	115	0.3051	4,499		4,499	484	4,983
ECONOMIC DEVELOPMENT	2,019	5.3560	78,993		78,993	8,500	87,493
EDUCATION	2,831	7.5101	110,762		110,762	11,919	122,681
HIGHER EDUCATION	1,874	4.9714	73,320		73,320	7,890	81,210
HEALTH	1,338	3.5494	52,349		52,349	5,633	57,982
HIGHWAYS	847	2.2469	33,139		33,139	3,566	36,705
LABOR	1,110	2.9446	43,428		43,428	4,673	48,101
MENTAL HEALTH	1,675	4.4434	65,534		65,534	7,052	72,586
NATURAL RESOURCES	1,130	2.9977	44,211		44,211	4,757	48,968
PUBLIC SAFETY	2,616	6.9397	102,350		102,350	11,013	113,363

**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	5,095	13.5160	199,340		199,340	21,450	220,790
CORRECTIONS	1,144	3.0348	44,759		44,759	4,816	49,575
ALL OTHER	310	0.8224	12,129		12,129	1,305	13,434
SubTotal	37,696	100.0000	1,474,841		1,474,841	134,821	1,609,662
Total	37,696	100.0000	1,474,841		1,474,841	134,821	1,609,662

Allocation Basis: Budget and Planning Hours by Department, FY 2013

Allocation Source: Budget and Planning Office

**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	884,905		884,905	80,893	965,798
SubTotal	100	100.0000	884,905		884,905	80,893	965,798
Total	100	100.0000	884,905		884,905	80,893	965,798

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
INFORMATION	16,002	16,002	0
BUDGET AND PLANNING	205,909	205,909	0
ACCOUNTING	50,095	50,095	0
FACILITIES MANAG.,	96,073	96,073	0
PERSONNEL	6,804	6,804	0
PURCHASING	13,303	13,303	0
GENERAL SERVICES	8,884	8,884	0
TREASURER	2,687	2,687	0
SECRETARY OF STATE	14,300	14,300	0
SECURITY	3,986	3,986	0
REVENUE	72,672	72,672	0
JUDICIARY	33,671	33,671	0
GOVERNOR	39,825	39,825	0
LT. GOVERNOR	1,994	1,994	0
AUDITOR	1,820	1,820	0
ATTORNEY GENERAL	2,687	2,687	0
AGRICULTURE	46,152	46,152	0
INSURANCE	34,927	34,927	0
CONSERVATION	4,983	4,983	0
ECONOMIC DEVELOPMENT	87,493	87,493	0
EDUCATION	122,681	122,681	0
HIGHER EDUCATION	81,210	81,210	0
HEALTH	57,982	57,982	0
HIGHWAYS	36,705	36,705	0
LABOR	48,101	48,101	0
MENTAL HEALTH	72,586	72,586	0
NATURAL RESOURCES	48,968	48,968	0
PUBLIC SAFETY	113,363	113,363	0
SOCIAL SERVICES	220,790	220,790	0
CORRECTIONS	49,575	49,575	0
ALL OTHER	979,232	13,434	965,798



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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOVT
Direct Billed	0	0	0
<b>Total</b>	<b>2,575,460</b>	<b>1,609,662</b>	<b>965,798</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:	1,990,855			1,990,855
BUILDING USE	42,760		42,760	
EQUIPMENT USE	4,198		4,198	
RETIREMENT/GROUP INSURANCE	714,279		714,279	
OASDHI	133,493		133,493	
BUILDING RENTAL	135,749		135,749	
WORKER'S COMPENSATION	155		155	
UNEMPLOYMENT COMPENSATION	178		178	
INSURANCE	29		29	
COMM. OF ADMIN.	26,400	3,671	30,071	
BUDGET AND PLANNING	45,228	4,867	50,095	
ACCOUNTING		1,570	1,570	
PURCHASING		57	57	
GENERAL SERVICES		546	546	
TREASURER		86	86	
SECRETARY OF STATE		49,773	49,773	
SECURITY		13,218	13,218	
REVENUE		1,684	1,684	
Total Allocated Additions:	1,102,469	75,472	1,177,941	1,177,941
Total To Be Allocated:	3,093,324	75,472		3,168,796



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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,898,393	0	481,053	1,378,803	38,537
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	106,653	0	27,026	77,462	2,165
Stimulus	( 5,609)	0	0	( 5,609)	0
Capital Outlay - Departmental	( 8,582)	0	( 2,175)	( 6,233)	( 174)
<b>Departmental Totals</b>					
Total Expenditures	1,990,855	0	505,904	1,444,423	40,528
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,990,855	0	505,904	1,444,423	40,528
<b>Allocation Step 1</b>					
Inbound- All Others	1,102,469	1,102,469	0	0	0
Reallocate Admin Costs		( 1,102,469)	280,153	799,873	22,443
1st Allocation	3,093,324	0	786,057	2,244,296	62,971
<b>Allocation Step 2</b>					
Inbound- All Others	75,472	75,472	0	0	0
Reallocate Admin Costs		( 75,472)	19,178	54,758	1,536
2nd Allocation	75,472	0	19,178	54,758	1,536
<b>Total For 18 ACCOUNTING</b>					
Total Allocated	3,168,796	0	805,235	2,299,054	64,507





**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.	450	0.0338	266		266		266
INFORMATION TECHNOLOGY	23,171	1.7409	13,685		13,685		13,685
BUDGET AND PLANNING	641	0.0482	379		379		379
ACCOUNTING	1,136	0.0854	671		671		671
FACILITIES MANAG., DESIGN & CONST	17,265	1.2972	10,197		10,197	254	10,451
PERSONNEL	1,654	0.1243	977		977	24	1,001
PURCHASING	1,295	0.0973	765		765	19	784
GENERAL SERVICES	2,315	0.1739	1,367		1,367	34	1,401
TREASURER	1,154	0.0867	682		682	17	699
SECRETARY OF STATE	5,908	0.4439	3,489		3,489	87	3,576
SECURITY	745	0.0560	440		440	11	451
REVENUE	32,829	2.4666	19,389		19,389	482	19,871
LEGISLATURE	15,660	1.1766	9,249		9,249	230	9,479
JUDICIARY	93,946	7.0586	55,485		55,485	1,380	56,865
GOVERNOR	619	0.0465	366		366	9	375
LT. GOVERNOR	126	0.0095	74		74	2	76
AUDITOR	2,709	0.2035	1,600		1,600	40	1,640
ATTORNEY GENERAL	8,776	0.6594	5,183		5,183	129	5,312
AGRICULTURE	10,066	0.7563	5,945		5,945	148	6,093
INSURANCE	13,985	1.0508	8,260		8,260	205	8,465
CONSERVATION	43,608	3.2765	25,755		25,755	641	26,396
ECONOMIC DEVELOPMENT	17,066	1.2823	10,079		10,079	251	10,330
EDUCATION	46,864	3.5211	27,678		27,678	688	28,366
HIGHER EDUCATION	1,500	0.1127	886		886	22	908
HEALTH	42,987	3.2298	25,388		25,388	631	26,019
HIGHWAYS	126,068	9.4721	74,456		74,456	1,852	76,308
LABOR	22,486	1.6895	13,280		13,280	330	13,610
MENTAL HEALTH	189,257	14.2198	111,776		111,776	2,780	114,556

**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	43,945	3.3018	25,954		25,954	646	26,600
PUBLIC SAFETY	124,534	9.3568	73,550		73,550	1,829	75,379
SOCIAL SERVICES	174,611	13.1194	103,126		103,126	2,565	105,691
CORRECTIONS	262,052	19.6890	154,766		154,766	3,850	158,616
ALL OTHER	1,514	0.1138	894		894	22	916
SubTotal	1,330,942	100.0000	786,057		786,057	19,178	805,235
Total	1,330,942	100.0000	786,057		786,057	19,178	805,235

Allocation Basis: Number of Paychecks, FY 2013

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.	1,135	0.0499	1,119		1,119		1,119
INFORMATION TECHNOLOGY	28,468	1.2508	28,073		28,073		28,073
BUDGET AND PLANNING	146	0.0064	144		144		144
ACCOUNTING	912	0.0401	899		899		899
FACILITIES MANAG., DESIGN & CONST	86,683	3.8087	85,479		85,479	2,114	87,593
PERSONNEL	755	0.0332	745		745	18	763
PURCHASING	1,359	0.0597	1,340		1,340	33	1,373
GENERAL SERVICES	46,958	2.0633	46,306		46,306	1,145	47,451
TREASURER	53,135	2.3347	52,397		52,397	1,296	53,693
SECRETARY OF STATE	7,411	0.3256	7,308		7,308	181	7,489
SECURITY	171	0.0075	169		169	4	173
REVENUE	75,772	3.3293	74,720		74,720	1,848	76,568
LEGISLATURE	10,607	0.4661	10,460		10,460	259	10,719
JUDICIARY	49,573	2.1782	48,885		48,885	1,209	50,094
GOVERNOR	808	0.0355	797		797	20	817
LT. GOVERNOR	148	0.0065	146		146	4	150
AUDITOR	1,667	0.0732	1,644		1,644	41	1,685
ATTORNEY GENERAL	13,110	0.5760	12,928		12,928	320	13,248
AGRICULTURE	21,654	0.9514	21,353		21,353	528	21,881
INSURANCE	22,116	0.9717	21,809		21,809	539	22,348
CONSERVATION	76,760	3.3727	75,694		75,694	1,872	77,566
ECONOMIC DEVELOPMENT	32,771	1.4399	32,316		32,316	799	33,115
EDUCATION	434,983	19.1129	428,940		428,940	10,608	439,548
HIGHER EDUCATION	6,430	0.2825	6,341		6,341	157	6,498
HEALTH	141,245	6.2061	139,284		139,284	3,445	142,729
HIGHWAYS	394,843	17.3489	389,361		389,361	9,630	398,991
LABOR	74,057	3.2540	73,029		73,029	1,806	74,835
MENTAL HEALTH	115,477	5.0739	113,874		113,874	2,816	116,690

**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	106,902	4.6971	105,418		105,418	2,607	108,025
PUBLIC SAFETY	114,513	5.0316	112,923		112,923	2,793	115,716
SOCIAL SERVICES	234,953	10.3235	231,691		231,691	5,730	237,421
CORRECTIONS	117,541	5.1646	115,909		115,909	2,867	118,776
ALL OTHER	2,834	0.1245	2,795		2,795	69	2,864
SubTotal	2,275,897	100.0000	2,244,296		2,244,296	54,758	2,299,054
Total	2,275,897	100.0000	2,244,296		2,244,296	54,758	2,299,054

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	62,971		62,971	1,536	64,507
SubTotal	100	100.0000	62,971		62,971	1,536	64,507
Total	100	100.0000	62,971		62,971	1,536	64,507

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.	1,385	266	1,119	0
INFORMATION	41,758	13,685	28,073	0
BUDGET AND PLANNING	523	379	144	0
ACCOUNTING	1,570	671	899	0
FACILITIES MANAG.,	98,044	10,451	87,593	0
PERSONNEL	1,764	1,001	763	0
PURCHASING	2,157	784	1,373	0
GENERAL SERVICES	48,852	1,401	47,451	0
TREASURER	54,392	699	53,693	0
SECRETARY OF STATE	11,065	3,576	7,489	0
SECURITY	624	451	173	0
REVENUE	96,439	19,871	76,568	0
LEGISLATURE	20,198	9,479	10,719	0
JUDICIARY	106,959	56,865	50,094	0
GOVERNOR	1,192	375	817	0
LT. GOVERNOR	226	76	150	0
AUDITOR	3,325	1,640	1,685	0
ATTORNEY GENERAL	18,560	5,312	13,248	0
AGRICULTURE	27,974	6,093	21,881	0
INSURANCE	30,813	8,465	22,348	0
CONSERVATION	103,962	26,396	77,566	0
ECONOMIC DEVELOPMENT	43,445	10,330	33,115	0
EDUCATION	467,914	28,366	439,548	0
HIGHER EDUCATION	7,406	908	6,498	0
HEALTH	168,748	26,019	142,729	0
HIGHWAYS	475,299	76,308	398,991	0
LABOR	88,445	13,610	74,835	0
MENTAL HEALTH	231,246	114,556	116,690	0
NATURAL RESOURCES	134,625	26,600	108,025	0
PUBLIC SAFETY	191,095	75,379	115,716	0
SOCIAL SERVICES	343,112	105,691	237,421	0
CORRECTIONS	277,392	158,616	118,776	0
ALL OTHER	68,287	916	2,864	64,507



**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>3,168,796</b>	<b>805,235</b>	<b>2,299,054</b>	<b>64,507</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
Expenditures Per Financial Statement:	99,808,799			99,808,799
BUILDING USE	218,103		218,103	
EQUIPMENT USE	307,628		307,628	
RETIREMENT/GROUP INSURANCE	9,820,519		9,820,519	
OASDHI	1,809,909		1,809,909	
BUILDING RENTAL	553,481		553,481	
WORKER'S COMPENSATION INSURANCE	827,232		827,232	
INSURANCE	521		521	
COMM. OF ADMIN.	403,868	56,155	460,023	
BUDGET AND PLANNING	86,739	9,334	96,073	
ACCOUNTING	95,676	2,368	98,044	
PURCHASING		31,788	31,788	
GENERAL SERVICES		8,289	8,289	
TREASURER		4,342	4,342	
SECRETARY OF STATE		23,622	23,622	
SECURITY		45,857	45,857	
REVENUE		86	86	
Total Allocated Additions:	14,123,676	181,841	14,305,517	14,305,517
Total To Be Allocated:	113,932,475	181,841		114,114,316



**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	25,336,871	0	25,336,871
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	83,290,655	0	83,290,655
Capital Outlay - Departmental	( 8,818,727)	0	( 8,818,727)
<b>Departmental Totals</b>			
Total Expenditures	99,808,799	0	99,808,799
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	99,808,799	0	99,808,799
<b>Allocation Step 1</b>			
Inbound- All Others	14,123,676	14,123,676	0
Reallocate Admin Costs		( 14,123,676)	14,123,676
1st Allocation	113,932,475	0	113,932,475
<b>Allocation Step 2</b>			
Inbound- All Others	181,841	181,841	0
Reallocate Admin Costs		( 181,841)	181,841
2nd Allocation	181,841	0	181,841
<b>Total For 19 FACILITIES MANAG., DESIGN &amp;</b>			
Total Allocated	114,114,316	0	114,114,316



**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	113,932,475		113,932,475	181,841	114,114,316
SubTotal	100	100.0000	113,932,475		113,932,475	181,841	114,114,316
Total	100	100.0000	113,932,475		113,932,475	181,841	114,114,316

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	114,114,316	114,114,316
Direct Billed	0	0
Total	<u>114,114,316</u>	<u>114,114,316</u>



STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,659,473			2,659,473
BUILDING USE	58,430		58,430	
EQUIPMENT USE	4,525		4,525	
RETIREMENT/GROUP INSURANCE	853,241		853,241	
OASDHI	167,196		167,196	
BUILDING RENTAL	174,641		174,641	
UNEMPLOYMENT COMPENSATION	184		184	
INSURANCE	42		42	
COMM. OF ADMIN.	38,758	5,389	44,147	
BUDGET AND PLANNING	6,143	661	6,804	
ACCOUNTING	1,722	42	1,764	
PURCHASING		195	195	
GENERAL SERVICES		791	791	
TREASURER		101	101	
SECRETARY OF STATE		4,686	4,686	
SECURITY		14,027	14,027	
REVENUE		77	77	
Total Allocated Additions:	1,304,882	25,969	1,330,851	1,330,851
Total To Be Allocated:	3,964,355	25,969		3,990,324

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

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,337,198	0	2,192,409	144,789
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	322,275	0	62,796	259,479
<b>Departmental Totals</b>				
Total Expenditures	2,659,473	0	2,255,205	404,268
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	2,659,473	0	2,255,205	404,268
<b>Allocation Step 1</b>				
Inbound- All Others	1,304,882	1,304,882	0	0
Reallocate Admin Costs		( 1,304,882)	1,106,526	198,356
1st Allocation	3,964,355	0	3,361,731	602,624
<b>Allocation Step 2</b>				
Inbound- All Others	25,969	25,969	0	0
Reallocate Admin Costs		( 25,969)	22,021	3,948
2nd Allocation	25,969	0	22,021	3,948
<b>Total For 21 PERSONNEL</b>				
Total Allocated	3,990,324	0	3,383,752	606,572



**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.	1,875	5.3858	181,055		181,055		181,055
SECURITY	7	0.0201	676		676	5	681
REVENUE	1,220	3.5043	117,806		117,806	816	118,622
AGRICULTURE	277	0.7957	26,748		26,748	185	26,933
INSURANCE	264	0.7583	25,493		25,493	176	25,669
ECONOMIC DEVELOPMENT	693	1.9906	66,918		66,918	463	67,381
HEALTH	1,649	4.7366	159,232		159,232	1,102	160,334
LABOR	813	2.3353	78,505		78,505	544	79,049
MENTAL HEALTH	6,725	19.3169	649,384		649,384	4,496	653,880
NATURAL RESOURCES	1,436	4.1248	138,664		138,664	960	139,624
PUBLIC SAFETY	2,255	6.4773	217,749		217,749	1,508	219,257
SOCIAL SERVICES	6,939	19.9316	670,048		670,048	4,639	674,687
CORRECTIONS	10,661	30.6227	1,029,453		1,029,453	7,127	1,036,580
SubTotal	34,814	100.0000	3,361,731		3,361,731	22,021	3,383,752
Total	34,814	100.0000	3,361,731		3,361,731	22,021	3,383,752

Allocation Basis: Average Number of Merit & UCP Employees, FY 2013

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	602,624		602,624	3,948	606,572
SubTotal	100	100.0000	602,624		602,624	3,948	606,572
Total	100	100.0000	602,624		602,624	3,948	606,572

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.	181,055	181,055	0
SECURITY	681	681	0
REVENUE	118,622	118,622	0
AGRICULTURE	26,933	26,933	0
INSURANCE	25,669	25,669	0
ECONOMIC DEVELOPMENT	67,381	67,381	0
HEALTH	160,334	160,334	0
LABOR	79,049	79,049	0
MENTAL HEALTH	653,880	653,880	0
NATURAL RESOURCES	139,624	139,624	0
PUBLIC SAFETY	219,257	219,257	0
SOCIAL SERVICES	674,687	674,687	0
CORRECTIONS	1,036,580	1,036,580	0
ALL OTHER	606,572	0	606,572
Direct Billed	0	0	0
<b>Total</b>	<b>3,990,324</b>	<b>3,383,752</b>	<b>606,572</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 2013.

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,358,606			4,358,606
BUILDING USE	29,148		29,148	
EQUIPMENT USE	88,049		88,049	
RETIREMENT/GROUP INSURANCE	797,610		797,610	
OASDHI	159,767		159,767	
BUILDING RENTAL	92,529		92,529	
WORKER'S COMPENSATION	12,127		12,127	
INSURANCE	33		33	
COMM. OF ADMIN.	30,332	4,217	34,549	
BUDGET AND PLANNING	12,011	1,292	13,303	
ACCOUNTING	2,105	52	2,157	
PURCHASING		799	799	
GENERAL SERVICES		624	624	
TREASURER		111	111	
SECRETARY OF STATE		101	101	
SECURITY		9,171	9,171	
REVENUE		54	54	
Total Allocated Additions:	1,223,711	16,421	1,240,132	1,240,132
Total To Be Allocated:	5,582,317	16,421		5,598,738

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

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,129,448	0	1,512,326	617,122
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	2,331,067	0	97,426	2,233,641
Capital Outlay - Departmental	( 42,046)	0	0	( 42,046)
Refunds	( 59,863)	0	( 46,726)	( 13,137)
<b>Departmental Totals</b>				
Total Expenditures	4,358,606	0	1,563,026	2,795,560
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	4,358,606	0	1,563,026	2,795,580
<b>Allocation Step 1</b>				
Inbound- All Others	1,223,711	1,223,711	0	0
Reallocate Admin Costs		( 1,223,711)	438,831	784,880
1st Allocation	5,582,317	0	2,001,857	3,580,460
<b>Allocation Step 2</b>				
Inbound- All Others	16,421	16,421	0	0
Reallocate Admin Costs		( 16,421)	5,889	10,532
2nd Allocation	16,421	0	5,889	10,532
<b>Total For 22 PURCHASING</b>				
Total Allocated	5,598,738	0	2,007,746	3,590,992

**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.	1,508,162	0.1843	3,690		3,690		3,690
INFORMATION TECHNOLOGY	68,978,813	8.4309	168,774		168,774		168,774
BUDGET AND PLANNING	8,479	0.0010	21		21		21
ACCOUNTING	23,183	0.0028	57		57		57
FACILITIES MANAG., DESIGN & CONST	12,991,761	1.5879	31,788		31,788		31,788
PERSONNEL	79,843	0.0098	195		195		195
PURCHASING	326,530	0.0399	799		799		799
GENERAL SERVICES	13,219,816	1.6158	32,346		32,346	106	32,452
TREASURER	763,661	0.0933	1,868		1,868	6	1,874
SECRETARY OF STATE	7,200,076	0.8800	17,617		17,617	58	17,675
SECURITY	137,153	0.0168	336		336	1	337
REVENUE	20,307,568	2.4821	49,687		49,687	163	49,850
AUDITOR	605,248	0.0740	1,481		1,481	5	1,486
ATTORNEY GENERAL	1,365,420	0.1669	3,341		3,341	11	3,352
AGRICULTURE	3,085,946	0.3772	7,551		7,551	25	7,576
INSURANCE	1,567,935	0.1916	3,836		3,836	13	3,849
CONSERVATION	16,788,226	2.0519	41,077		41,077	135	41,212
ECONOMIC DEVELOPMENT	30,496,921	3.7274	74,618		74,618	245	74,863
EDUCATION	62,650,183	7.6573	153,289		153,289	502	153,791
HIGHER EDUCATION	8,773,653	1.0723	21,467		21,467	70	21,537
HEALTH	67,076,473	8.1983	164,119		164,119	538	164,657
LABOR	1,457,048	0.1781	3,565		3,565	12	3,577
MENTAL HEALTH	32,203,625	3.9360	78,794		78,794	258	79,052
NATURAL RESOURCES	9,213,288	1.1261	22,543		22,543	74	22,617
PUBLIC SAFETY	47,156,856	5.7637	115,381		115,381	378	115,759
SOCIAL SERVICES	201,889,476	24.6757	493,972		493,972	1,619	495,591
CORRECTIONS	207,958,939	25.4177	508,820		508,820	1,667	510,487
ALL OTHER	337,009	0.0412	825		825	3	828

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

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	818,171,291	100.0000	2,001,857		2,001,857	5,889	2,007,746
Total	818,171,291	100.0000	2,001,857		2,001,857	5,889	2,007,746

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	3,580,460		3,580,460	10,532	3,590,992
SubTotal	100	100.0000	3,580,460		3,580,460	10,532	3,590,992
Total	100	100.0000	3,580,460		3,580,460	10,532	3,590,992

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.	3,690	3,690	0
INFORMATION	168,774	168,774	0
BUDGET AND PLANNING	21	21	0
ACCOUNTING	57	57	0
FACILITIES MANAG.,	31,788	31,788	0
PERSONNEL	195	195	0
PURCHASING	799	799	0
GENERAL SERVICES	32,452	32,452	0
TREASURER	1,874	1,874	0
SECRETARY OF STATE	17,675	17,675	0
SECURITY	337	337	0
REVENUE	49,850	49,850	0
AUDITOR	1,486	1,486	0
ATTORNEY GENERAL	3,352	3,352	0
AGRICULTURE	7,576	7,576	0
INSURANCE	3,849	3,849	0
CONSERVATION	41,212	41,212	0
ECONOMIC DEVELOPMENT	74,863	74,863	0
EDUCATION	153,791	153,791	0
HIGHER EDUCATION	21,537	21,537	0
HEALTH	164,657	164,657	0
LABOR	3,577	3,577	0
MENTAL HEALTH	79,052	79,052	0
NATURAL RESOURCES	22,617	22,617	0
PUBLIC SAFETY	115,759	115,759	0
SOCIAL SERVICES	495,591	495,591	0
CORRECTIONS	510,487	510,487	0
ALL OTHER	3,591,820	828	3,590,992
Direct Billed	0	0	0



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

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Total	<u>5,598,738</u>	<u>2,007,746</u>	<u>3,590,992</u>



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
Expenditures Per Financial Statement:	17,031,921			17,031,921
BUILDING USE	38,089		38,089	
EQUIPMENT USE	375,474		375,474	
RETIREMENT/GROUP INSURANCE	1,249,742		1,249,742	
OASDHI	217,136		217,136	
BUILDING RENTAL	258,947		258,947	
WORKER'S COMPENSATION	26,117		26,117	
INSURANCE	33,846		33,846	
COMM. OF ADMIN.	53,924	7,498	61,422	
BUDGET AND PLANNING	8,021	863	8,884	
ACCOUNTING	47,673	1,179	48,852	
PURCHASING	32,346	106	32,452	
GENERAL SERVICES		1,114	1,114	
TREASURER		2,058	2,058	
SECURITY		6,474	6,474	
REVENUE		1,043	1,043	
Total Allocated Additions:	2,341,315	20,335	2,361,650	2,361,650
Total To Be Allocated:	19,373,236	20,335		19,393,571

**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	2,899,970	0	557,355	2,342,615	0
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	26,515,659	0	11,709,576	14,805,772	311
General and Administrative	255,768	0	49,157	206,611	0
Unallowable Risk Management	( 11,688,921)	0	( 11,688,921)	0	0
Capital Outlay - Departmental	( 950,555)	0	0	( 950,555)	0
<b>Departmental Totals</b>					
Total Expenditures	17,031,921	0	627,167	16,404,443	311
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	17,031,921	0	627,167	16,404,443	311
<b>Allocation Step 1</b>					
Inbound- All Others	2,341,315	2,341,315	0	0	0
Reallocate Admin Costs		( 2,341,315)	86,214	2,255,059	42
1st Allocation	19,373,236	0	713,381	18,659,502	353
<b>Allocation Step 2</b>					
Inbound- All Others	20,335	20,335	0	0	0
Reallocate Admin Costs		( 20,335)	749	19,586	0
2nd Allocation	20,335	0	749	19,586	0
<b>Total For 23 GENERAL SERVICES</b>					
Total Allocated	19,393,571	0	714,130	18,679,088	353

**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.	20	0.0312	223		223		223
INFORMATION TECHNOLOGY	999	1.5603	11,131		11,131		11,131
BUDGET AND PLANNING	28	0.0437	312		312		312
ACCOUNTING	49	0.0765	546		546		546
FACILITIES MANAG., DESIGN & CONST	744	1.1620	8,289		8,289		8,289
PERSONNEL	71	0.1109	791		791		791
PURCHASING	56	0.0875	624		624		624
GENERAL SERVICES	100	0.1562	1,114		1,114		1,114
TREASURER	48	0.0750	535		535	1	536
SECRETARY OF STATE	244	0.3811	2,719		2,719	3	2,722
SECURITY	32	0.0500	357		357		357
REVENUE	1,344	2.0991	14,974		14,974	16	14,990
LEGISLATURE	670	1.0464	7,465		7,465	8	7,473
JUDICIARY	4,035	6.3019	44,957		44,957	49	45,006
GOVERNOR	26	0.0406	290		290		290
LT. GOVERNOR	5	0.0078	56		56		56
AUDITOR	111	0.1734	1,237		1,237	1	1,238
ATTORNEY GENERAL	363	0.5669	4,044		4,044	4	4,048
AGRICULTURE	456	0.7122	5,081		5,081	6	5,087
INSURANCE	759	1.1854	8,457		8,457	9	8,466
CONSERVATION	1,901	2.9690	21,180		21,180	23	21,203
ECONOMIC DEVELOPMENT	822	1.2838	9,158		9,158	10	9,168
EDUCATION	2,631	4.1091	29,314		29,314	32	29,346
HIGHER EDUCATION	64	0.1000	713		713	1	714
HEALTH	1,798	2.8081	20,033		20,033	22	20,055
HIGHWAYS	5,410	8.4494	60,277		60,277	65	60,342
LABOR	967	1.5103	10,774		10,774	12	10,786
MENTAL HEALTH	8,100	12.6507	90,248		90,248	98	90,346

**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	2,047	3.1970	22,807		22,807	25	22,832
PUBLIC SAFETY	5,288	8.2589	58,917		58,917	64	58,981
SOCIAL SERVICES	7,243	11.3122	80,699		80,699	88	80,787
CORRECTIONS	10,879	16.9911	121,209		121,209	131	121,340
ALL OTHER	6,718	10.4923	74,850		74,850	81	74,931
SubTotal	64,028	100.0000	713,381		713,381	749	714,130
Total	64,028	100.0000	713,381		713,381	749	714,130

Allocation Basis: Total Number of Employees, FY 2013

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

**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	18,659,502		18,659,502	19,586	18,679,088
SubTotal	100	100.0000	18,659,502		18,659,502	19,586	18,679,088
Total	100	100.0000	18,659,502		18,659,502	19,586	18,679,088

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	353		353		353
SubTotal	100	100.0000	353		353		353
Total	100	100.0000	353		353		353

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.	223	223	0	0
INFORMATION	11,131	11,131	0	0
BUDGET AND PLANNING	312	312	0	0
ACCOUNTING	546	546	0	0
FACILITIES MANAG.,	8,289	8,289	0	0
PERSONNEL	791	791	0	0
PURCHASING	624	624	0	0
GENERAL SERVICES	1,114	1,114	0	0
TREASURER	536	536	0	0
SECRETARY OF STATE	2,722	2,722	0	0
SECURITY	357	357	0	0
REVENUE	14,990	14,990	0	0
LEGISLATURE	7,473	7,473	0	0
JUDICIARY	45,006	45,006	0	0
GOVERNOR	290	290	0	0
LT. GOVERNOR	56	56	0	0
AUDITOR	1,238	1,238	0	0
ATTORNEY GENERAL	4,048	4,048	0	0
AGRICULTURE	5,087	5,087	0	0
INSURANCE	8,466	8,466	0	0
CONSERVATION	21,203	21,203	0	0
ECONOMIC DEVELOPMENT	9,168	9,168	0	0
EDUCATION	29,346	29,346	0	0
HIGHER EDUCATION	714	714	0	0
HEALTH	20,055	20,055	0	0
HIGHWAYS	60,342	60,342	0	0
LABOR	10,786	10,786	0	0
MENTAL HEALTH	90,346	90,346	0	0
NATURAL RESOURCES	22,832	22,832	0	0
PUBLIC SAFETY	58,981	58,981	0	0
SOCIAL SERVICES	80,787	80,787	0	0
CORRECTIONS	121,340	121,340	0	0
ALL OTHER	18,754,372	74,931	18,679,088	353

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

Receiving Department	Total	RISK MANAGEMENT	SECTION II	OTHER
Direct Billed	0	0	0	0
Total	<u>19,393,571</u>	<u>714,130</u>	<u>18,679,088</u>	<u>353</u>



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:	3,188,710			3,188,710
BUILDING USE	57,597		57,597	
RETIREMENT/GROUP INSURANCE	706,418		706,418	
OASDHI	141,726		141,726	
BUILDING RENTAL	191,606		191,606	
UNEMPLOYMENT COMPENSATION	3,520		3,520	
INSURANCE	28		28	
BUDGET AND PLANNING	2,426	261	2,687	
ACCOUNTING	53,079	1,313	54,392	
PURCHASING	1,868	6	1,874	
GENERAL SERVICES	535	1	536	
TREASURER		2,268	2,268	
SECRETARY OF STATE		38,996	38,996	
SECURITY		12,678	12,678	
REVENUE		81	81	
Total Allocated Additions:	1,158,803	55,604	1,214,407	1,214,407
Total To Be Allocated:	4,347,513	55,604		4,403,117

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,958,311	0	91,135	1,867,176
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	1,264,382	0	58,793	1,205,569
Refunds	40,742,158	0	0	40,742,158
Capital Outlay - Departmental	( 32,412)	0	( 1,507)	( 30,905)
Refunds	( 40,742,158)	0	0	( 40,742,158)
Stimulus	( 1,551)	0	0	( 1,551)
<b>Departmental Totals</b>				
Total Expenditures	3,188,710	0	148,421	3,040,289
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	3,188,710	0	148,421	3,040,289
<b>Allocation Step 1</b>				
Inbound- All Others	1,158,803	1,158,803	0	0
Reallocate Admin Costs		( 1,158,803)	53,938	1,104,865
1st Allocation	4,347,513	0	202,359	4,145,154
<b>Allocation Step 2</b>				
Inbound- All Others	55,604	55,604	0	0
Reallocate Admin Costs		( 55,604)	2,588	53,016
2nd Allocation	55,604	0	2,588	53,016
<b>Total For 24 TREASURER</b>				
Total Allocated	4,403,117	0	204,947	4,198,170



**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.	1,585	0.0327	66		66		66
INFORMATION TECHNOLOGY	51,639	1.0660	2,157		2,157		2,157
BUDGET AND PLANNING	787	0.0162	33		33		33
ACCOUNTING	2,048	0.0423	86		86		86
FACILITIES MANAG., DESIGN & CONST	103,948	2.1459	4,342		4,342		4,342
PERSONNEL	2,409	0.0497	101		101		101
PURCHASING	2,654	0.0548	111		111		111
GENERAL SERVICES	49,273	1.0172	2,058		2,058		2,058
TREASURER	54,289	1.1208	2,268		2,268		2,268
SECRETARY OF STATE	13,319	0.2750	556		556	8	564
SECURITY	916	0.0189	38		38	1	39
REVENUE	935,536	19.3136	39,085		39,085	530	39,615
LEGISLATURE	26,267	0.5423	1,097		1,097	15	1,112
JUDICIARY	143,519	2.9628	5,996		5,996	81	6,077
GOVERNOR	1,427	0.0295	60		60	1	61
LT. GOVERNOR	274	0.0057	11		11		11
AUDITOR	4,376	0.0903	183		183	2	185
ATTORNEY GENERAL	21,886	0.4518	914		914	12	926
AGRICULTURE	31,720	0.6548	1,325		1,325	18	1,343
INSURANCE	36,101	0.7453	1,508		1,508	20	1,528
CONSERVATION	120,368	2.4849	5,028		5,028	68	5,096
ECONOMIC DEVELOPMENT	49,837	1.0288	2,082		2,082	28	2,110
EDUCATION	481,847	9.9474	20,129		20,129	273	20,402
HIGHER EDUCATION	7,930	0.1637	331		331	4	335
HEALTH	184,232	3.8033	7,696		7,696	104	7,800
HIGHWAYS	520,911	10.7538	21,761		21,761	295	22,056
LABOR	96,543	1.9931	4,033		4,033	55	4,088
MENTAL HEALTH	304,734	6.2910	12,730		12,730	172	12,902

**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	150,847	3.1141	6,302		6,302	85	6,387
PUBLIC SAFETY	239,047	4.9349	9,986		9,986	135	10,121
SOCIAL SERVICES	819,752	16.9232	34,246		34,246	464	34,710
CORRECTIONS	379,593	7.8364	15,858		15,858	215	16,073
ALL OTHER	4,348	0.0898	182		182	2	184
SubTotal	4,843,962	100.0000	202,359		202,359	2,588	204,947
Total	4,843,962	100.0000	202,359		202,359	2,588	204,947

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	4,145,154		4,145,154	53,016	4,198,170
SubTotal	100	100.0000	4,145,154		4,145,154	53,016	4,198,170
Total	100	100.0000	4,145,154		4,145,154	53,016	4,198,170

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.	66	66	0
INFORMATION	2,157	2,157	0
BUDGET AND PLANNING	33	33	0
ACCOUNTING	86	86	0
FACILITIES MANAG.,	4,342	4,342	0
PERSONNEL	101	101	0
PURCHASING	111	111	0
GENERAL SERVICES	2,058	2,058	0
TREASURER	2,268	2,268	0
SECRETARY OF STATE	564	564	0
SECURITY	39	39	0
REVENUE	39,615	39,615	0
LEGISLATURE	1,112	1,112	0
JUDICIARY	6,077	6,077	0
GOVERNOR	61	61	0
LT. GOVERNOR	11	11	0
AUDITOR	185	185	0
ATTORNEY GENERAL	926	926	0
AGRICULTURE	1,343	1,343	0
INSURANCE	1,528	1,528	0
CONSERVATION	5,096	5,096	0
ECONOMIC DEVELOPMENT	2,110	2,110	0
EDUCATION	20,402	20,402	0
HIGHER EDUCATION	335	335	0
HEALTH	7,800	7,800	0
HIGHWAYS	22,056	22,056	0
LABOR	4,088	4,088	0
MENTAL HEALTH	12,902	12,902	0
NATURAL RESOURCES	6,387	6,387	0
PUBLIC SAFETY	10,121	10,121	0
SOCIAL SERVICES	34,710	34,710	0
CORRECTIONS	16,073	16,073	0
ALL OTHER	4,198,354	184	4,198,170

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

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	4,403,117	204,947	4,198,170

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:	31,825,638			31,825,638
BUILDING USE	406,376		406,376	
RETIREMENT/GROUP INSURANCE	3,527,525		3,527,525	
OASDHI	663,030		663,030	
BUILDING RENTAL	1,597,777		1,597,777	
WORKER'S COMPENSATION	6,738		6,738	
UNEMPLOYMENT COMPENSATION	11,775		11,775	
INSURANCE	144		144	
BUDGET AND PLANNING	12,911	1,389	14,300	
ACCOUNTING	10,797	268	11,065	
PURCHASING	17,617	58	17,675	
GENERAL SERVICES	2,719	3	2,722	
TREASURER	556	8	564	
SECRETARY OF STATE		124,989	124,989	
SECURITY		60,153	60,153	
REVENUE		648	648	
Total Allocated Additions:	6,257,965	187,516	6,445,481	6,445,481
Total To Be Allocated:	38,083,603	187,516		38,271,119



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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
Salaries & Wages	7,318,287	0	2,074,565	5,243,722
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	21,373,318	0	443,794	20,929,524
General and Administrative	3,537,635	0	1,002,838	2,534,797
Capital Outlay - Departmental	( 165,838)	0	( 127,807)	( 37,829)
Capital Outlay - G & A	( 235,966)	0	( 66,891)	( 169,075)
Postage	( 2,000)	0	( 567)	( 1,433)
<b>Departmental Totals</b>				
Total Expenditures	31,825,638	0	3,325,932	28,499,706
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	31,825,638	0	3,325,932	28,499,706
<b>Allocation Step 1</b>				
Inbound- All Others	6,257,965	6,257,965	0	0
Reallocate Admin Costs		( 6,257,965)	653,989	5,603,976
1st Allocation	38,083,603	0	3,979,921	34,103,682
<b>Allocation Step 2</b>				
Inbound- All Others	187,516	187,516	0	0
Reallocate Admin Costs		( 187,516)	19,596	167,920
2nd Allocation	187,516	0	19,596	167,920
<b>Total For 25 SECRETARY OF STATE</b>				
Total Allocated	38,271,119	0	3,999,517	34,271,602



## MAXIMUS

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

## Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	79	0.0223	888		888		888
INFORMATION TECHNOLOGY	265	0.0748	2,978		2,978		2,978
BUDGET AND PLANNING	1	0.0003	11		11		11
ACCOUNTING	4,429	1.2506	49,773		49,773		49,773
FACILITIES MANAG., DESIGN & CONST	2,102	0.5935	23,622		23,622		23,622
PERSONNEL	417	0.1177	4,686		4,686		4,686
PURCHASING	9	0.0025	101		101		101
TREASURER	3,470	0.9798	38,996		38,996		38,996
SECRETARY OF STATE	11,122	3.1405	124,989		124,989		124,989
SECURITY	58	0.0164	652		652	3	655
REVENUE	1,535	0.4334	17,250		17,250	91	17,341
LEGISLATURE	924	0.2609	10,384		10,384	54	10,438
JUDICIARY	42,588	12.0254	478,602		478,602	2,512	481,114
GOVERNOR	131	0.0370	1,472		1,472	8	1,480
LT. GOVERNOR	6	0.0017	67		67		67
AUDITOR	1,801	0.5085	20,240		20,240	106	20,346
ATTORNEY GENERAL	61,654	17.4090	692,865		692,865	3,636	696,501
AGRICULTURE	813	0.2296	9,136		9,136	48	9,184
INSURANCE	11,248	3.1761	126,404		126,404	663	127,067
CONSERVATION	402	0.1135	4,518		4,518	24	4,542
ECONOMIC DEVELOPMENT	3,903	1.1021	43,862		43,862	230	44,092
EDUCATION	5,034	1.4214	56,572		56,572	297	56,869
HIGHER EDUCATION	2,000	0.5647	22,476		22,476	118	22,594
HEALTH	14,131	3.9901	158,804		158,804	833	159,637
HIGHWAYS	2,214	0.6252	24,881		24,881	131	25,012
LABOR	16,883	4.7672	189,730		189,730	996	190,726
MENTAL HEALTH	12,382	3.4963	139,148		139,148	730	139,878
NATURAL RESOURCES	10,467	2.9555	117,628		117,628	617	118,245

**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	19,780	5.5852	222,287		222,287	1,167	223,454
SOCIAL SERVICES	56,975	16.0878	640,282		640,282	3,360	643,642
CORRECTIONS	62,930	17.7694	707,204		707,204	3,713	710,917
ALL OTHER	4,397	1.2416	49,413		49,413	259	49,672
SubTotal	354,150	100.0000	3,979,921		3,979,921	19,596	3,999,517
Total	354,150	100.0000	3,979,921		3,979,921	19,596	3,999,517

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	34,103,682		34,103,682	167,920	34,271,602
SubTotal	100	100.0000	34,103,682		34,103,682	167,920	34,271,602
Total	100	100.0000	34,103,682		34,103,682	167,920	34,271,602

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

## MAXIMUS

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

Receiving Department	Total	RECORDS	GENERAL GOVT
COMM. OF ADMIN.	888	888	0
INFORMATION	2,978	2,978	0
BUDGET AND PLANNING	11	11	0
ACCOUNTING	49,773	49,773	0
FACILITIES MANAG.,	23,622	23,622	0
PERSONNEL	4,686	4,686	0
PURCHASING	101	101	0
TREASURER	38,996	38,996	0
SECRETARY OF STATE	124,989	124,989	0
SECURITY	655	655	0
REVENUE	17,341	17,341	0
LEGISLATURE	10,438	10,438	0
JUDICIARY	481,114	481,114	0
GOVERNOR	1,480	1,480	0
LT. GOVERNOR	67	67	0
AUDITOR	20,346	20,346	0
ATTORNEY GENERAL	696,501	696,501	0
AGRICULTURE	9,184	9,184	0
INSURANCE	127,067	127,067	0
CONSERVATION	4,542	4,542	0
ECONOMIC DEVELOPMENT	44,092	44,092	0
EDUCATION	56,869	56,869	0
HIGHER EDUCATION	22,594	22,594	0
HEALTH	159,637	159,637	0
HIGHWAYS	25,012	25,012	0
LABOR	190,726	190,726	0
MENTAL HEALTH	139,878	139,878	0
NATURAL RESOURCES	118,245	118,245	0
PUBLIC SAFETY	223,454	223,454	0
SOCIAL SERVICES	643,642	643,642	0
CORRECTIONS	710,917	710,917	0
ALL OTHER	34,321,274	49,672	34,271,602

**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>38,271,119</b>	<b>3,999,517</b>	<b>34,271,602</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:	1,059,398			1,059,398
BUILDING USE	3,433		3,433	
RETIREMENT/GROUP INSURANCE	447,020		447,020	
OASDHI	86,926		86,926	
UNEMPLOYMENT COMPENSATION	1,920		1,920	
INSURANCE	19		19	
BUDGET AND PLANNING	3,599	387	3,986	
ACCOUNTING	609	15	624	
PERSONNEL	676	5	681	
PURCHASING	336	1	337	
GENERAL SERVICES	357		357	
TREASURER	38	1	39	
SECRETARY OF STATE	652	3	655	
SECURITY		8,632	8,632	
Total Allocated Additions:	545,585	9,044	554,629	554,629
Total To Be Allocated:	1,604,983	9,044		1,614,027

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

	Total	General & Admin	SECURITY
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,236,483	0	1,236,483
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	55,851	0	55,851
General and Administrative	15,074	0	15,074
Capital Outlay - Departmental	( 1,842)	0	( 1,842)
Unallowable Security	( 246,168)	0	( 246,168)
<b>Departmental Totals</b>			
Total Expenditures	1,059,398	0	1,059,398
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,059,398	0	1,059,398
<b>Allocation Step 1</b>			
Inbound- All Others	545,585	545,585	0
Reallocate Admin Costs		( 545,585)	545,585
1st Allocation	1,604,983	0	1,604,983
<b>Allocation Step 2</b>			
Inbound- All Others	9,044	9,044	0
Reallocate Admin Costs		( 9,044)	9,044
2nd Allocation	9,044	0	9,044
<b>Total For 26 SECURITY</b>			
Total Allocated	1,814,027	0	1,614,027



**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.	19	0.3193	5,125		5,125		5,125
INFORMATION TECHNOLOGY	637	10.7059	171,828		171,828		171,828
BUDGET AND PLANNING	25	0.4202	6,744		6,744		6,744
ACCOUNTING	49	0.8235	13,218		13,218		13,218
FACILITIES MANAG., DESIGN & CONST	170	2.8571	45,857		45,857		45,857
PERSONNEL	52	0.8740	14,027		14,027		14,027
PURCHASING	34	0.5714	9,171		9,171		9,171
GENERAL SERVICES	24	0.4034	6,474		6,474		6,474
TREASURER	47	0.7899	12,678		12,678		12,678
SECRETARY OF STATE	223	3.7479	60,153		60,153		60,153
SECURITY	32	0.5378	8,632		8,632		8,632
REVENUE	892	14.9916	240,611		240,611	1,738	242,349
LEGISLATURE	447	7.5126	120,576		120,576	872	121,448
JUDICIARY	61	1.0252	16,454		16,454	119	16,573
GOVERNOR	24	0.4034	6,474		6,474	47	6,521
LT. GOVERNOR	5	0.0840	1,349		1,349	10	1,359
AUDITOR	101	1.6975	27,244		27,244	197	27,441
ATTORNEY GENERAL	224	3.7647	60,423		60,423	437	60,860
AGRICULTURE	5	0.0840	1,349		1,349	10	1,359
INSURANCE	204	3.4286	55,028		55,028	398	55,426
ECONOMIC DEVELOPMENT	401	6.7395	108,168		108,168	782	108,950
EDUCATION	266	4.4706	71,752		71,752	519	72,271
HIGHER EDUCATION	60	1.0084	16,185		16,185	117	16,302
HEALTH	90	1.5126	24,277		24,277	175	24,452
HIGHWAYS	465	7.8151	125,431		125,431	907	126,338
LABOR	424	7.1261	114,372		114,372	827	115,199
NATURAL RESOURCES	377	6.3361	101,694		101,694	735	102,429
PUBLIC SAFETY	196	3.2941	52,870		52,870	382	53,252

**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
SOCIAL SERVICES	370	6.2185	99,806		99,806	721	100,527
ALL OTHER	26	0.4370	7,013		7,013	51	7,064
SubTotal	5,950	100.0000	1,604,983		1,604,983	9,044	1,614,027
Total	5,950	100.0000	1,604,983		1,604,983	9,044	1,614,027

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.	5,125	5,125
INFORMATION	171,828	171,828
BUDGET AND PLANNING	6,744	6,744
ACCOUNTING	13,218	13,218
FACILITIES MANAG.,	45,857	45,857
PERSONNEL	14,027	14,027
PURCHASING	9,171	9,171
GENERAL SERVICES	6,474	6,474
TREASURER	12,678	12,678
SECRETARY OF STATE	60,153	60,153
SECURITY	8,632	8,632
REVENUE	242,349	242,349
LEGISLATURE	121,448	121,448
JUDICIARY	16,573	16,573
GOVERNOR	6,521	6,521
LT. GOVERNOR	1,359	1,359
AUDITOR	27,441	27,441
ATTORNEY GENERAL	60,860	60,860
AGRICULTURE	1,359	1,359
INSURANCE	55,426	55,426
ECONOMIC DEVELOPMENT	108,950	108,950
EDUCATION	72,271	72,271
HIGHER EDUCATION	16,302	16,302
HEALTH	24,452	24,452
HIGHWAYS	126,338	126,338
LABOR	115,199	115,199
NATURAL RESOURCES	102,429	102,429
PUBLIC SAFETY	53,252	53,252
SOCIAL SERVICES	100,527	100,527
ALL OTHER	7,064	7,064
Direct Billed	0	0



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

Receiving Department	Total	SECURITY
Total	<u>1,614,027</u>	<u>1,614,027</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
Expenditures Per Financial Statement:	466,189,061			466,189,061
BUILDING USE	562,010		562,010	
RETIREMENT/GROUP INSURANCE	18,125,989		18,125,989	
OASDHI	3,237,639		3,237,639	
BUILDING RENTAL	2,988,135		2,988,135	
WORKER'S COMPENSATION	86,027		86,027	
UNEMPLOYMENT COMPENSATION	77,596		77,596	
INSURANCE	844		844	
BUDGET AND PLANNING	65,612	7,060	72,672	
ACCOUNTING	94,109	2,330	96,439	
PERSONNEL	117,806	816	118,622	
PURCHASING	49,687	163	49,850	
GENERAL SERVICES	14,974	16	14,990	
TREASURER	39,085	530	39,615	
SECRETARY OF STATE	17,250	91	17,341	
SECURITY	240,611	1,738	242,349	
REVENUE		77,914	77,914	
Total Allocated Additions:	25,717,374	90,658	25,808,032	25,808,032
Total To Be Allocated:	491,906,435	90,658		491,997,093

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

	Total	General & Admin	CASHIER	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
Salaries & Wages	38,048,904	0	155,528	37,893,378
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	409,089,539	0	4,658	409,084,881
General and Administrative	19,934,748	0	81,484	19,853,264
Refunds	1,189,720,591	0	0	1,189,720,591
Capital Outlay - Departmental	( 822,417)	0	0	( 822,417)
Capital Outlay - G & A	( 61,713)	0	( 252)	( 61,461)
Refunds	( 1,189,720,591)	0	0	( 1,189,720,591)
<b>Departmental Totals</b>				
Total Expenditures	466,189,061	0	241,416	465,947,645
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	466,189,061	0	241,416	465,947,645
<b>Allocation Step 1</b>				
Inbound- All Others	25,717,374	25,717,374	0	0
Reallocate Admin Costs		( 25,717,374)	13,322	25,704,052
1st Allocation	491,906,435	0	254,738	491,651,697
<b>Allocation Step 2</b>				
Inbound- All Others	90,658	90,658	0	0
Reallocate Admin Costs		( 90,658)	47	90,611
2nd Allocation	90,658	0	47	90,611
<b>Total For 27 REVENUE</b>				
Total Allocated	491,997,093	0	254,785	491,742,308



**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.	4,065	0.0331	84		84		84
INFORMATION TECHNOLOGY	71,435	0.5825	1,484		1,484		1,484
BUDGET AND PLANNING	2,496	0.0204	52		52		52
ACCOUNTING	81,068	0.6611	1,684		1,684		1,684
FACILITIES MANAG., DESIGN & CONST	4,129	0.0337	86		86		86
PERSONNEL	3,701	0.0302	77		77		77
PURCHASING	2,612	0.0213	54		54		54
GENERAL SERVICES	50,220	0.4095	1,043		1,043		1,043
TREASURER	3,905	0.0318	81		81		81
SECRETARY OF STATE	31,172	0.2542	648		648		648
REVENUE	3,750,747	30.5858	77,914		77,914		77,914
LEGISLATURE	52,328	0.4267	1,087		1,087		1,087
JUDICIARY	309,698	2.5255	6,433		6,433	2	6,435
GOVERNOR	9,922	0.0809	206		206		206
LT. GOVERNOR	676	0.0055	14		14		14
AUDITOR	10,121	0.0825	210		210		210
ATTORNEY GENERAL	23,546	0.1920	489		489		489
AGRICULTURE	9,707	0.0792	202		202		202
INSURANCE	142	0.0012	3		3		3
CONSERVATION	100,897	0.8228	2,096		2,096	1	2,097
ECONOMIC DEVELOPMENT	15,373	0.1254	319		319		319
EDUCATION	1,000,816	8.1612	20,790		20,790	6	20,796
HIGHER EDUCATION	1,197,983	9.7691	24,886		24,886	7	24,893
HEALTH	415,127	3.3852	8,623		8,623	2	8,625
HIGHWAYS	345,629	2.8185	7,180		7,180	2	7,182
LABOR	14,746	0.1202	306		306		306
MENTAL HEALTH	973,464	7.9382	20,222		20,222	6	20,228
NATURAL RESOURCES	111,487	0.9091	2,316		2,316	1	2,317

**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	315,173	2.5701	6,547		6,547	2	6,549
SOCIAL SERVICES	2,354,177	19.1973	48,903		48,903	12	48,915
CORRECTIONS	991,009	8.0813	20,586		20,586	6	20,592
ALL OTHER	5,461	0.0445	113		113		113
SubTotal	12,263,032	100.0000	254,738		254,738	47	254,785
Total	12,263,032	100.0000	254,738		254,738	47	254,785

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	491,651,697		491,651,697	90,611	491,742,308
SubTotal	100	100.0000	491,651,697		491,651,697	90,611	491,742,308
Total	100	100.0000	491,651,697		491,651,697	90,611	491,742,308

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.	84	84	0
INFORMATION	1,484	1,484	0
BUDGET AND PLANNING	52	52	0
ACCOUNTING	1,684	1,684	0
FACILITIES MANAG.,	86	86	0
PERSONNEL	77	77	0
PURCHASING	54	54	0
GENERAL SERVICES	1,043	1,043	0
TREASURER	81	81	0
SECRETARY OF STATE	648	648	0
REVENUE	77,914	77,914	0
LEGISLATURE	1,087	1,087	0
JUDICIARY	6,435	6,435	0
GOVERNOR	206	206	0
L.T. GOVERNOR	14	14	0
AUDITOR	210	210	0
ATTORNEY GENERAL	489	489	0
AGRICULTURE	202	202	0
INSURANCE	3	3	0
CONSERVATION	2,097	2,097	0
ECONOMIC DEVELOPMENT	319	319	0
EDUCATION	20,796	20,796	0
HIGHER EDUCATION	24,893	24,893	0
HEALTH	8,625	8,625	0
HIGHWAYS	7,182	7,182	0
LABOR	306	306	0
MENTAL HEALTH	20,228	20,228	0
NATURAL RESOURCES	2,317	2,317	0
PUBLIC SAFETY	6,549	6,549	0
SOCIAL SERVICES	48,915	48,915	0
CORRECTIONS	20,592	20,592	0
ALL OTHER	491,742,421	113	491,742,308



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

Receiving Department	Total	CASHIER	GENERAL GOV'T
Direct Billed	0	0	0
<b>Total</b>	<b>491,997,093</b>	<b>254,785</b>	<b>491,742,308</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>
 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>
 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 - General Government .....	11.4.2
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
 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
 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)

	<u>SCHEDULE</u>
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	620,191	0	0	0	0	51,172	0
JUDICIARY	63,385	0	0	0	0	984,147	0
GOVERNOR	50,938	0	0	0	0	156,524	0
LT. GOVERNOR	11,617	0	0	0	0	0	0
AUDITOR	53,082	0	0	0	0	2,506	0
ATTORNEY GENERAL	174,026	0	0	0	0	19,860	0
AGRICULTURE	130,447	0	0	0	0	38,298	0
INSURANCE	217,345	0	0	0	0	9,338	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	156,914	0	0	0	0	50,167	0
EDUCATION	155,489	0	0	0	0	556,555	0
HIGHER EDUCATION	22,513	0	0	0	0	0	0
HEALTH	718,635	0	0	0	0	221,918	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	94,333	0	0	0	0	377,505	0
MENTAL HEALTH	209,435	0	0	0	0	9,779,844	0
NATURAL RESOURCES	521,468	0	0	0	0	389,311	0
PUBLIC SAFETY	300,304	0	0	0	0	1,897,024	0
SOCIAL SERVICES	866,425	0	0	0	0	2,148,310	0
CORRECTIONS	127,057	0	0	0	0	10,965,296	0
ALL OTHER	69,004	0	0	0	106,164	1,803,089	13,038
SubTotal	4,562,608	0	0	0	106,164	29,450,864	13,038
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	4,562,608	0	0	0	106,164	29,450,864	13,038



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

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	397	0	0	0	20,198	0	0
JUDICIARY	2,389	0	0	33,671	106,959	0	0
GOVERNOR	15	0	0	39,825	1,192	0	0
LT. GOVERNOR	3	0	0	1,994	226	0	0
AUDITOR	66	0	0	1,820	3,325	0	0
ATTORNEY GENERAL	277	0	0	2,687	18,560	0	0
AGRICULTURE	311	0	0	46,152	27,974	0	26,933
INSURANCE	721	0	0	34,927	30,813	0	25,669
CONSERVATION	1,125	0	0	4,983	103,962	0	0
ECONOMIC DEVELOPMENT	487	0	0	87,493	43,445	0	67,381
EDUCATION	1,612	0	0	122,681	467,914	0	0
HIGHER EDUCATION	454	0	0	81,210	7,406	0	0
HEALTH	1,064	0	0	57,982	168,748	0	160,334
HIGHWAYS	3,203	0	0	36,705	475,299	0	0
LABOR	572	0	0	48,101	88,445	0	79,049
MENTAL HEALTH	4,964	0	0	72,586	231,246	0	653,880
NATURAL RESOURCES	1,294	0	0	48,968	134,625	0	139,624
PUBLIC SAFETY	55,043	0	0	113,363	191,095	0	219,257
SOCIAL SERVICES	7,109	0	0	220,790	343,112	0	674,687
CORRECTIONS	6,667	0	0	49,575	277,392	0	1,036,580
ALL OTHER	6,761	401,907	178,746,485	979,232	68,287	114,114,316	606,572
<b>SubTotal</b>	<b>94,534</b>	<b>401,907</b>	<b>178,746,485</b>	<b>2,084,745</b>	<b>2,810,223</b>	<b>114,114,316</b>	<b>3,689,966</b>
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>94,534</b>	<b>401,907</b>	<b>178,746,485</b>	<b>2,084,745</b>	<b>2,810,223</b>	<b>114,114,316</b>	<b>3,689,966</b>





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

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	7,473	1,112	10,438	121,448	1,087	833,516
JUDICIARY	0	45,006	6,077	481,114	16,573	6,435	1,745,756
GOVERNOR	0	290	61	1,480	6,521	206	257,052
LT. GOVERNOR	0	56	11	67	1,359	14	15,347
AUDITOR	1,486	1,238	185	20,346	27,441	210	111,705
ATTORNEY GENERAL	3,352	4,048	926	696,501	60,860	489	981,586
AGRICULTURE	7,576	5,087	1,343	9,184	1,359	202	294,866
INSURANCE	3,849	8,466	1,528	127,067	55,426	3	515,152
CONSERVATION	41,212	21,203	5,096	4,542	0	2,097	184,220
ECONOMIC DEVELOPMENT	74,863	9,168	2,110	44,092	108,950	319	645,389
EDUCATION	153,791	29,346	20,402	56,869	72,271	20,796	1,657,726
HIGHER EDUCATION	21,537	714	335	22,594	16,302	24,893	197,958
HEALTH	164,657	20,055	7,800	159,637	24,452	8,625	1,713,907
HIGHWAYS	0	60,342	22,056	25,012	126,338	7,182	756,137
LABOR	3,577	10,786	4,088	190,726	115,199	306	1,012,687
MENTAL HEALTH	79,052	90,346	12,902	139,878	0	20,228	11,294,361
NATURAL RESOURCES	22,617	22,832	6,387	118,245	102,429	2,317	1,510,117
PUBLIC SAFETY	115,759	58,981	10,121	223,454	53,252	6,549	3,244,202
SOCIAL SERVICES	495,591	80,787	34,710	643,642	100,527	48,915	5,664,605
CORRECTIONS	510,487	121,340	16,073	710,917	0	20,592	13,841,976
ALL OTHER	3,591,820	18,754,372	4,198,354	34,321,274	7,064	491,742,421	849,530,160
SubTotal	5,291,226	19,351,936	4,351,677	38,007,079	1,017,771	491,913,886	896,008,425
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,291,226	19,351,936	4,351,677	38,007,079	1,017,771	491,913,886	896,008,425

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

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	833,516	0	833,516
JUDICIARY	0	1,745,756	0	1,745,756
GOVERNOR	0	257,052	0	257,052
LT. GOVERNOR	0	15,347	0	15,347
AUDITOR	0	111,705	0	111,705
ATTORNEY GENERAL	0	981,586	0	981,586
AGRICULTURE	0	294,866	0	294,866
INSURANCE	0	515,152	0	515,152
CONSERVATION	0	184,220	0	184,220
ECONOMIC DEVELOPMENT	0	645,389	0	645,389
EDUCATION	0	1,657,726	0	1,657,726
HIGHER EDUCATION	0	197,958	0	197,958
HEALTH	0	1,713,907	0	1,713,907
HIGHWAYS	0	756,137	0	756,137
LABOR	0	1,012,687	0	1,012,687
MENTAL HEALTH	0	11,294,361	0	11,294,361
NATURAL RESOURCES	0	1,510,117	0	1,510,117
PUBLIC SAFETY	0	3,244,202	0	3,244,202
SOCIAL SERVICES	0	5,664,605	0	5,664,605
CORRECTIONS	0	13,841,976	0	13,841,976
ALL OTHER	0	849,530,160	0	849,530,160
SubTotal	0	896,008,425	0	896,008,425
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
<b>Total</b>	<b>0</b>	<b>896,008,425</b>	<b>0</b>	<b>896,008,425</b>

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	\$ 2,176,059
Broadway	8,871,044
Capitol	42,176,784
D&C Warehouse	177,223
DEQ Lab	3,742,088
Health Lab	33,341,723
Fletcher Daniels	16,771,864
Howerton	5,647,002
Jefferson	14,257,120
Kirkpatrick Information Center	19,484,254
Lewis and Clark	22,168,966
Mental Health	6,963,375
Mill Creek	7,571,470
Missouri Boulevard	2,672,949
National Guard Complex	10,018,084
Penrose Family Center	6,752,335
Professional Registration	2,487,499
Springfield	6,483,547
St. Joseph	4,763,997
Supreme Court	4,227,716
Truman	71,365,603
Wainwright	19,686,620

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:	6,252,356			6,252,356
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>6,252,356</u>	<u>0</u>		<u>6,252,356</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	6,236,145	0	43,521	177,421	843,536
INTEREST CHARGES	16,211	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	6,252,356	0	43,521	177,421	843,536
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	6,252,356	0	43,521	177,421	843,536
<b>Allocation Step 1</b>					
1st Allocation	6,252,356	0	43,521	177,421	843,536
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 01 BUILDING USE</b>					
Total Allocated	6,252,356	0	43,521	177,421	843,536



**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	335,437	112,940
INTEREST CHARGES	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	3,544	74,842	666,834	335,437	112,940
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	3,544	74,842	666,834	335,437	112,940
<b>Allocation Step 1</b>					
1st Allocation	3,544	74,842	666,834	335,437	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	335,437	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	285,142	389,685	443,379	139,268	151,429
INTEREST CHARGES	0	6,234	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	285,142	395,919	443,379	139,268	151,429
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	285,142	395,919	443,379	139,268	151,429
<b>Allocation Step 1</b>					
1st Allocation	285,142	395,919	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	285,142	395,919	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	53,459	200,362	135,047	49,750	129,671
INTEREST CHARGES	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	53,459	200,362	135,047	49,750	129,671
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	53,459	200,362	135,047	49,750	129,671
<b>Allocation Step 1</b>					
1st Allocation	53,459	200,362	135,047	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	53,459	200,362	135,047	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	84,554	1,427,312	393,732
INTEREST CHARGES	698	0	9,279	0
<b>Departmental Totals</b>				
Total Expenditures	95,978	84,554	1,436,591	393,732
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	95,978	84,554	1,436,591	393,732
<b>Allocation Step 1</b>				
1st Allocation	95,978	84,554	1,436,591	393,732
<b>Allocation Step 2</b>				
2nd Allocation	0	0	0	0
<b>Total For 01 BUILDING USE</b>				
Total Allocated	95,978	84,554	1,436,591	393,732



**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	43,521		43,521		43,521
SubTotal	8,887	100.0000	43,521		43,521		43,521
Total	8,887	100.0000	43,521		43,521		43,521

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	483		483		483
ATTORNEY GENERAL	67,232	69.3657	123,070		123,070		123,070
SOCIAL SERVICES	29,428	30.3619	53,868		53,868		53,868
SubTotal	96,924	100.0000	177,421		177,421		177,421
Total	96,924	100.0000	177,421		177,421		177,421

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	5,620		5,620		5,620
BUDGET AND PLANNING	6,530	2.7833	23,479		23,479		23,479
FACILITIES MANAG., DESIGN & CONST	33,099	14.1081	119,007		119,007		119,007
GENERAL SERVICES	163	0.0695	586		586		586
TREASURER	1,776	0.7570	6,386		6,386		6,386
SECRETARY OF STATE	1,586	0.6760	5,702		5,702		5,702
SECURITY	253	0.1078	910		910		910
LEGISLATURE	172,492	73.5230	620,191		620,191		620,191
GOVERNOR	8,975	3.8255	32,269		32,269		32,269
LT. GOVERNOR	3,231	1.3772	11,617		11,617		11,617
AUDITOR	1,202	0.5123	4,322		4,322		4,322
NATURAL RESOURCES	903	0.3849	3,247		3,247		3,247
ALL OTHER	2,837	1.2092	10,200		10,200		10,200
<b>SubTotal</b>	<b>234,610</b>	<b>100.0000</b>	<b>843,536</b>		<b>843,536</b>		<b>843,536</b>
<b>Total</b>	<b>234,610</b>	<b>100.0000</b>	<b>843,536</b>		<b>843,536</b>		<b>843,536</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	3,710		3,710		3,710
SECRETARY OF STATE	1,018	0.7531	2,526		2,526		2,526
REVENUE	16,696	12.3522	41,434		41,434		41,434
GOVERNOR	2,426	1.7948	6,021		6,021		6,021
AUDITOR	1,114	0.8242	2,765		2,765		2,765
ATTORNEY GENERAL	8,823	6.5275	21,896		21,896		21,896
INSURANCE	7,432	5.4984	18,444		18,444		18,444
ECONOMIC DEVELOPMENT	4,101	3.0340	10,177		10,177		10,177
EDUCATION	2,462	1.8215	6,110		6,110		6,110
PUBLIC SAFETY	3,958	2.9283	9,822		9,822		9,822
SOCIAL SERVICES	85,641	63.3600	212,532		212,532		212,532
SubTotal	135,166	100.0000	335,437		335,437		335,437
Total	135,166	100.0000	335,437		335,437		335,437

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	79,681	100.0000	112,940		112,940		112,940
SubTotal	79,681	100.0000	112,940		112,940		112,940
Total	79,681	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
FACILITIES MANAG., DESIGN & CONST	2,151	1.1676	3,329		3,329		3,329
GENERAL SERVICES	1,469	0.7974	2,274		2,274		2,274
EDUCATION	85,085	46.1859	131,695		131,695		131,695
HIGHER EDUCATION	14,545	7.8953	22,513		22,513		22,513
PUBLIC SAFETY	24,077	13.0695	37,267		37,267		37,267
SOCIAL SERVICES	56,896	30.8843	88,064		88,064		88,064
SubTotal	184,223	100.0000	285,142		285,142		285,142
Total	184,223	100.0000	285,142		285,142		285,142

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	395,919		395,919		395,919
SubTotal	129,555	100.0000	395,919		395,919		395,919
Total	129,555	100.0000	395,919		395,919		395,919

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	56,004	100.0000	139,268		139,268		139,268
SubTotal	56,004	100.0000	139,268		139,268		139,268
Total	56,004	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	53,814	100.0000	53,459		53,459		53,459
SubTotal	53,814	100.0000	53,459		53,459		53,459
Total	53,814	100.0000	53,459		53,459		53,459

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	669		669		669
HEALTH	4,951	5.2538	7,095		7,095		7,095
SOCIAL SERVICES	73,267	77.7484	104,997		104,997		104,997
ALL OTHER	15,551	16.5022	22,286		22,286		22,286
<b>SubTotal</b>	<b>94,236</b>	<b>100.0000</b>	<b>135,047</b>		<b>135,047</b>		<b>135,047</b>
<b>Total</b>	<b>94,236</b>	<b>100.0000</b>	<b>135,047</b>		<b>135,047</b>		<b>135,047</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
INFORMATION TECHNOLOGY	67	0.2005	192		192		192
FACILITIES MANAG., DESIGN & CONST	1,245	3.7263	3,576		3,576		3,576
REVENUE	2,352	7.0396	6,756		6,756		6,756
EDUCATION	3,231	9.6705	9,282		9,282		9,282
HEALTH	2,685	8.0363	7,713		7,713		7,713
LABOR	1,846	5.5251	5,303		5,303		5,303
MENTAL HEALTH	4,898	14.6598	14,070		14,070		14,070
PUBLIC SAFETY	1,853	5.5461	5,323		5,323		5,323
SOCIAL SERVICES	15,234	45.5958	43,763		43,763		43,763
SubTotal	33,411	100.0000	95,978		95,978		95,978
Total	33,411	100.0000	95,978		95,978		95,978

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	63,385		63,385		63,385
ATTORNEY GENERAL	11,780	25.0356	21,169		21,169		21,169
SubTotal	47,053	100.0000	84,554		84,554		84,554
Total	47,053	100.0000	84,554		84,554		84,554

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	87,786	17.0202	244,511		244,511		244,511
ACCOUNTING	15,352	2.9765	42,760		42,760		42,760
FACILITIES MANAG., DESIGN & CONST	25,779	4.9981	71,803		71,803		71,803
PERSONNEL	20,978	4.0673	58,430		58,430		58,430
PURCHASING	10,465	2.0290	29,148		29,148		29,148
GENERAL SERVICES	12,648	2.4522	35,229		35,229		35,229
TREASURER	18,386	3.5647	51,211		51,211		51,211
SECURITY	906	0.1757	2,523		2,523		2,523
REVENUE	176,845	34.2874	492,568		492,568		492,568
AUDITOR	14,410	2.7939	40,136		40,136		40,136
INSURANCE	49,497	9.5966	137,865		137,865		137,865
ECONOMIC DEVELOPMENT	49,208	9.5406	137,060		137,060		137,060
PUBLIC SAFETY	15,953	3.0930	44,434		44,434		44,434
SOCIAL SERVICES	4,450	0.8628	12,395		12,395		12,395
ALL OTHER	13,111	2.5420	36,518		36,518		36,518
SubTotal	515,774	100.0000	1,436,591		1,436,591		1,436,591
Total	515,774	100.0000	1,436,591		1,436,591		1,436,591

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	4,583		4,583		4,583
REVENUE	3,224	2.2446	8,838		8,838		8,838
GOVERNOR	4,614	3.2124	12,648		12,648		12,648
AUDITOR	1,123	0.7819	3,078		3,078		3,078
INSURANCE	4,117	2.8664	11,286		11,286		11,286
ECONOMIC DEVELOPMENT	3,530	2.4577	9,677		9,677		9,677
LABOR	32,478	22.6120	89,030		89,030		89,030
MENTAL HEALTH	20,065	13.9697	55,003		55,003		55,003
SOCIAL SERVICES	61,313	42.6874	168,076		168,076		168,076
CORRECTIONS	11,496	8.0038	31,513		31,513		31,513
SubTotal	143,632	100.0000	393,732		393,732		393,732
Total	143,632	100.0000	393,732		393,732		393,732

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
COMM. OF ADMIN.	5,620	0	0	5,620	0	0	0
INFORMATION	244,703	0	0	0	0	0	0
BUDGET AND PLANNING	23,479	0	0	23,479	0	0	0
ACCOUNTING	42,760	0	0	0	0	0	0
FACILITIES MANAG.,	218,103	0	483	119,007	3,544	0	0
PERSONNEL	58,430	0	0	0	0	0	0
PURCHASING	29,148	0	0	0	0	0	0
GENERAL SERVICES	38,089	0	0	586	0	0	0
TREASURER	57,597	0	0	6,386	0	0	0
SECRETARY OF STATE	406,376	0	0	5,702	0	0	0
SECURITY	3,433	0	0	910	0	0	0
REVENUE	562,010	0	0	0	0	0	0
LEGISLATURE	620,191	0	0	620,191	0	0	0
JUDICIARY	63,385	0	0	0	0	0	0
GOVERNOR	50,938	0	0	32,269	0	0	0
LT. GOVERNOR	11,617	0	0	11,517	0	0	0
AUDITOR	53,082	0	0	4,322	0	0	0
ATTORNEY GENERAL	174,026	0	123,070	0	0	0	0
AGRICULTURE	130,447	43,521	0	0	0	0	33,467
INSURANCE	217,345	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	156,914	0	0	0	0	0	0
EDUCATION	155,489	0	0	0	0	0	0
HIGHER EDUCATION	22,513	0	0	0	0	0	0
HEALTH	718,635	0	0	0	0	0	633,367
LABOR	94,333	0	0	0	0	0	0
MENTAL HEALTH	209,435	0	0	0	0	0	0
NATURAL RESOURCES	521,468	0	0	3,247	0	74,842	0
PUBLIC SAFETY	300,304	0	0	0	0	0	0
SOCIAL SERVICES	866,425	0	53,868	0	0	0	0
CORRECTIONS	127,057	0	0	0	0	0	0
ALL OTHER	69,004	0	0	10,200	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>6,252,356</b>	<b>43,521</b>	<b>177,421</b>	<b>843,536</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
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.,	3,710	0	3,329	0	0	0	0
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	2,274	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,526	0	0	395,919	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	41,434	0	0	0	0	0	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	6,021	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	2,765	0	0	0	0	0	0
ATTORNEY GENERAL	21,896	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	18,444	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	10,177	0	0	0	0	0	0
EDUCATION	6,110	0	131,695	0	0	0	8,402
HIGHER EDUCATION	0	0	22,513	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	9,822	0	37,267	0	0	0	0
SOCIAL SERVICES	212,532	112,940	88,064	0	0	0	0
CORRECTIONS	0	0	0	0	0	0	95,544
ALL OTHER	0	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>335,437</b>	<b>112,940</b>	<b>285,142</b>	<b>395,919</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
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	0	192	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
FACILITIES MANAG.,	0	0	669	0	7,399	3,576	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	6,758	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	63,385
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	21,169
AGRICULTURE	53,459	0	0	0	0	0	0
INSURANCE	0	0	0	49,750	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0
EDUCATION	0	0	0	0	0	9,282	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	0	0	7,095	0	22,977	7,713	0
LABOR	0	0	0	0	0	5,303	0
MENTAL HEALTH	0	0	0	0	1,094	14,070	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	0	200,362	0	0	3,096	5,323	0
SOCIAL SERVICES	0	0	104,997	0	69,790	43,763	0
CORRECTIONS	0	0	0	0	0	0	0
ALL OTHER	0	0	22,286	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>53,459</b>	<b>200,362</b>	<b>135,047</b>	<b>49,750</b>	<b>129,671</b>	<b>95,978</b>	<b>84,554</b>



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

Receiving Department	TRUMAN	WAINRIGHT
COMM. OF ADMIN.	0	0
INFORMATION	244,511	0
BUDGET AND PLANNING	0	0
ACCOUNTING	42,760	0
FACILITIES MANAG.,	71,803	4,583
PERSONNEL	58,430	0
PURCHASING	29,148	0
GENERAL SERVICES	35,229	0
TREASURER	51,211	0
SECRETARY OF STATE	0	0
SECURITY	2,523	0
REVENUE	492,568	8,838
LEGISLATURE	0	0
JUDICIARY	0	0
GOVERNOR	0	12,648
LT. GOVERNOR	0	0
AUDITOR	40,136	3,078
ATTORNEY GENERAL	0	0
AGRICULTURE	0	0
INSURANCE	137,865	11,286
ECONOMIC DEVELOPMENT	137,060	9,677
EDUCATION	0	0
HIGHER EDUCATION	0	0
HEALTH	0	0
LABOR	0	89,030
MENTAL HEALTH	0	55,003
NATURAL RESOURCES	0	0
PUBLIC SAFETY	44,434	0
SOCIAL SERVICES	12,395	168,076
CORRECTIONS	0	31,513
ALL OTHER	36,518	0



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

Receiving Department	TRUMAN	WAINRIGHT
Direct Billed	0	0
Total	<u>1,436,591</u>	<u>393,732</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 - 2013 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:	2,558,131			2,558,131
Total Allocated Additions:			0	0
Total To Be Allocated:	2,558,131	0		2,558,131



**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	2,558,131	0	2,558,131
<b>Departmental Totals</b>			
Total Expenditures	2,558,131	0	2,558,131
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	2,558,131	0	2,558,131
<b>Allocation Step 1</b>			
1st Allocation	2,558,131	0	2,558,131
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 02 EQUIPMENT USE</b>			
Total Allocated	2,558,131	0	2,558,131



**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.	53,793	0.1402	3,586		3,586		3,586
INFORMATION TECHNOLOGY	26,572,783	69.2539	1,771,608		1,771,608		1,771,608
BUDGET AND PLANNING	45,949	0.1198	3,063		3,063		3,063
ACCOUNTING	62,965	0.1641	4,198		4,198		4,198
FACILITIES MANAG., DESIGN & CONST	4,614,189	12.0255	307,628		307,628		307,628
PERSONNEL	67,871	0.1769	4,525		4,525		4,525
PURCHASING	1,320,675	3.4419	88,049		88,049		88,049
GENERAL SERVICES	5,631,821	14.6777	375,474		375,474		375,474
SubTotal	38,370,046	100.0000	2,558,131		2,558,131		2,558,131
Total	38,370,046	100.0000	2,558,131		2,558,131		2,558,131

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.	3,586	3,586
INFORMATION	1,771,608	1,771,608
BUDGET AND PLANNING	3,063	3,063
ACCOUNTING	4,198	4,198
FACILITIES MANAG.,	307,628	307,628
PERSONNEL	4,525	4,525
PURCHASING	88,049	88,049
GENERAL SERVICES	375,474	375,474
Direct Billed	0	0
<b>Total</b>	<b>2,558,131</b>	<b>2,558,131</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:	52,842,583			52,842,583
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<b>52,842,583</b>	<b>0</b>		<b>52,842,583</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	635,987,563	0	635,987,563
Non-Central Service Costs	( 583,139,258)	0	( 583,139,258)
Stimulus	( 5,722)	0	( 5,722)
<b>Departmental Totals</b>			
Total Expenditures	52,842,583	0	52,842,583
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	52,842,583	0	52,842,583
<b>Allocation Step 1</b>			
1st Allocation	52,842,583	0	52,842,583
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 07 RETIREMENT/GROUP</b>			
Total Allocated	52,842,583	0	52,842,583





**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.	338,063	0.6398	338,063		338,063		338,063
INFORMATION TECHNOLOGY	15,746,325	29.7986	15,746,325		15,746,325		15,746,325
BUDGET AND PLANNING	515,852	0.9762	515,852		515,852		515,852
ACCOUNTING	714,279	1.3517	714,279		714,279		714,279
FACILITIES MANAG., DESIGN & CONST	9,820,519	18.5845	9,820,519		9,820,519		9,820,519
PERSONNEL	853,241	1.6147	853,241		853,241		853,241
PURCHASING	797,610	1.5094	797,610		797,610		797,610
GENERAL SERVICES	1,249,742	2.3650	1,249,742		1,249,742		1,249,742
TREASURER	706,418	1.3368	706,418		706,418		706,418
SECRETARY OF STATE	3,527,525	6.6755	3,527,525		3,527,525		3,527,525
SECURITY	447,020	0.8459	447,020		447,020		447,020
REVENUE	18,125,989	34.3019	18,125,989		18,125,989		18,125,989
SubTotal	52,842,583	100.0000	52,842,583		52,842,583		52,842,583
Total	52,842,583	100.0000	52,842,583		52,842,583		52,842,583

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2013

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	338,063	338,063
INFORMATION	15,746,325	15,746,325
BUDGET AND PLANNING	515,852	515,852
ACCOUNTING	714,279	714,279
FACILITIES MANAG.,	9,820,519	9,820,519
PERSONNEL	853,241	853,241
PURCHASING	797,610	797,610
GENERAL SERVICES	1,249,742	1,249,742
TREASURER	706,418	706,418
SECRETARY OF STATE	3,527,525	3,527,525
SECURITY	447,020	447,020
REVENUE	18,125,989	18,125,989
Direct Billed	0	0
Total	<u>52,842,583</u>	<u>52,842,583</u>



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:	10,169,009			10,169,009
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<u>10,169,009</u>	<u>0</u>		<u>10,169,009</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	143,058,102	0	143,058,102
Non-Central Service Costs	( 132,887,864)	0	( 132,887,864)
Stimulus	( 1,229)	0	( 1,229)
<b>Departmental Totals</b>			
Total Expenditures	10,169,009	0	10,169,009
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	10,169,009	0	10,169,009
<b>Allocation Step 1</b>			
1st Allocation	10,169,009	0	10,169,009
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 08 OASDHI</b>			
Total Allocated	10,169,009	0	10,169,009

**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.	81,313	0.7996	81,313		81,313		81,313
INFORMATION TECHNOLOGY	3,355,630	32.9986	3,355,630		3,355,630		3,355,630
BUDGET AND PLANNING	115,244	1.1333	115,244		115,244		115,244
ACCOUNTING	133,493	1.3127	133,493		133,493		133,493
FACILITIES MANAG., DESIGN & CONST	1,809,909	17.7983	1,809,909		1,809,909		1,809,909
PERSONNEL	167,196	1.6442	167,196		167,196		167,196
PURCHASING	159,767	1.5711	159,767		159,767		159,767
GENERAL SERVICES	217,136	2.1353	217,136		217,136		217,136
TREASURER	141,726	1.3937	141,726		141,726		141,726
SECRETARY OF STATE	663,030	6.5201	663,030		663,030		663,030
SECURITY	86,926	0.8548	86,926		86,926		86,926
REVENUE	3,237,639	31.8383	3,237,639		3,237,639		3,237,639
SubTotal	10,169,009	100.0000	10,169,009		10,169,009		10,169,009
Total	10,169,009	100.0000	10,169,009		10,169,009		10,169,009

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2013

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	81,313	81,313
INFORMATION	3,355,630	3,355,630
BUDGET AND PLANNING	115,244	115,244
ACCOUNTING	133,493	133,493
FACILITIES MANAG.,	1,809,909	1,809,909
PERSONNEL	167,196	167,196
PURCHASING	159,767	159,767
GENERAL SERVICES	217,136	217,136
TREASURER	141,726	141,726
SECRETARY OF STATE	663,030	663,030
SECURITY	86,926	86,926
REVENUE	3,237,639	3,237,639
Direct Billed	0	0
Total	10,169,009	10,169,009



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 2013 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:	7,197,466			7,197,466
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>7,197,466</u>	<u>0</u>		<u>7,197,466</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
<b>Other Expense &amp; Cost</b>			
<hr/>			
Total Expenditures	143,398,496	0	143,398,496
Non-Central Service Costs	( 134,682,939)	0	( 134,682,939)
Section II Costs	( 1,518,091)	0	( 1,518,091)
<b>Departmental Totals</b>			
<hr/>			
Total Expenditures	7,197,466	0	7,197,466
<b>Deductions</b>			
<hr/>			
Total Deductions	0	0	0
Functional Cost	7,197,466	0	7,197,466
<b>Allocation Step 1</b>			
<hr/>			
1st Allocation	7,197,466	0	7,197,466
<b>Allocation Step 2</b>			
<hr/>			
2nd Allocation	0	0	0
<b>Total For 09 BUILDING RENTAL</b>			
<hr/>			
Total Allocated	7,197,466	0	7,197,466



**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.	51,460	0.7150	51,460		51,460		51,460
INFORMATION TECHNOLOGY	956,610	13.2909	956,610		956,610		956,610
BUDGET AND PLANNING	90,367	1.2555	90,367		90,367		90,367
ACCOUNTING	135,749	1.8861	135,749		135,749		135,749
FACILITIES MANAG., DESIGN & CONST	553,481	7.6899	553,481		553,481		553,481
PERSONNEL	174,641	2.4264	174,641		174,641		174,641
PURCHASING	92,529	1.2856	92,529		92,529		92,529
GENERAL SERVICES	258,947	3.5978	258,947		258,947		258,947
TREASURER	191,606	2.6621	191,606		191,606		191,606
SECRETARY OF STATE	1,597,777	22.1992	1,597,777		1,597,777		1,597,777
REVENUE	2,988,135	41.5165	2,988,135		2,988,135		2,988,135
ALL OTHER	106,164	1.4750	106,164		106,164		106,164
SubTotal	7,197,466	100.0000	7,197,466		7,197,466		7,197,466
Total	7,197,466	100.0000	7,197,466		7,197,466		7,197,466

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.	51,460	51,460
INFORMATION	956,610	956,610
BUDGET AND PLANNING	90,367	90,367
ACCOUNTING	135,749	135,749
FACILITIES MANAG.,	553,481	553,481
PERSONNEL	174,641	174,641
PURCHASING	92,529	92,529
GENERAL SERVICES	258,947	258,947
TREASURER	191,606	191,606
SECRETARY OF STATE	1,597,777	1,597,777
REVENUE	2,988,135	2,988,135
ALL OTHER	106,164	106,164
Direct Billed	0	0
<b>Total</b>	<b>7,197,466</b>	<b>7,197,466</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:	30,478,017			30,478,017
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<u>30,478,017</u>	<u>0</u>		<u>30,478,017</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	30,478,017	0	30,478,017
<b>Departmental Totals</b>			
Total Expenditures	30,478,017	0	30,478,017
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	30,478,017	0	30,478,017
<b>Allocation Step 1</b>			
1st Allocation	30,478,017	0	30,478,017
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 10 WORKER'S COMPENSATION</b>			
Total Allocated	30,478,017	0	30,478,017



**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	66,617	0.2256	68,757		68,757		68,757
ACCOUNTING	150	0.0005	155		155		155
FACILITIES MANAG., DESIGN & CONST	801,483	2.7142	827,232		827,232		827,232
PURCHASING	11,749	0.0398	12,127		12,127		12,127
GENERAL SERVICES	25,304	0.0857	26,117		26,117		26,117
SECRETARY OF STATE	6,528	0.0221	6,738		6,738		6,738
REVENUE	83,349	0.2823	86,027		86,027		86,027
LEGISLATURE	49,579	0.1679	51,172		51,172		51,172
JUDICIARY	953,514	3.2290	984,147		984,147		984,147
GOVERNOR	151,652	0.5136	156,524		156,524		156,524
AUDITOR	2,428	0.0082	2,506		2,506		2,506
ATTORNEY GENERAL	19,242	0.0652	19,860		19,860		19,860
AGRICULTURE	37,106	0.1257	38,298		38,298		38,298
INSURANCE	9,047	0.0306	9,338		9,338		9,338
ECONOMIC DEVELOPMENT	48,605	0.1646	50,167		50,167		50,167
EDUCATION	539,232	1.8261	556,555		556,555		556,555
HEALTH	215,011	0.7281	221,918		221,918		221,918
LABOR	365,755	1.2386	377,505		377,505		377,505
MENTAL HEALTH	9,475,433	32.0882	9,779,844		9,779,844		9,779,844
NATURAL RESOURCES	377,193	1.2774	389,311		389,311		389,311
PUBLIC SAFETY	1,837,977	6.2242	1,897,024		1,897,024		1,897,024
SOCIAL SERVICES	2,081,441	7.0487	2,148,310		2,148,310		2,148,310
CORRECTIONS	10,623,988	35.9777	10,965,296		10,965,296		10,965,296
ALL OTHER	1,746,965	5.9160	1,803,089		1,803,089		1,803,089
SubTotal	29,529,348	100.0000	30,478,017		30,478,017		30,478,017
Total	29,529,348	100.0000	30,478,017		30,478,017		30,478,017



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

Allocation Basis: Worker's Compensation Payments for FY 2013

Allocation Source: FY 2013 CAFR Work Papers

## MAXIMUS

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	68,757	68,757
ACCOUNTING	155	155
FACILITIES MANAG.,	827,232	827,232
PURCHASING	12,127	12,127
GENERAL SERVICES	26,117	26,117
SECRETARY OF STATE	6,738	6,738
REVENUE	86,027	86,027
LEGISLATURE	51,172	51,172
JUDICIARY	984,147	984,147
GOVERNOR	156,524	156,524
AUDITOR	2,506	2,506
ATTORNEY GENERAL	19,860	19,860
AGRICULTURE	38,298	38,298
INSURANCE	9,338	9,338
ECONOMIC DEVELOPMENT	50,167	50,167
EDUCATION	556,555	556,555
HEALTH	221,918	221,918
LABOR	377,505	377,505
MENTAL HEALTH	9,779,844	9,779,844
NATURAL RESOURCES	389,311	389,311
PUBLIC SAFETY	1,897,024	1,897,024
SOCIAL SERVICES	2,148,310	2,148,310
CORRECTIONS	10,965,296	10,965,296
ALL OTHER	1,803,089	1,803,089
Direct Billed	0	0
<b>Total</b>	<b>30,478,017</b>	<b>30,478,017</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 2013. 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:	133,548			133,548
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<b>133,548</b>	<b>0</b>		<b>133,548</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	3,097,814	0	3,097,814
Non-Central Service Costs	( 2,942,676)	0	( 2,942,676)
Section II Costs	( 21,590)	0	( 21,590)
<b>Departmental Totals</b>			
Total Expenditures	133,548	0	133,548
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	133,548	0	133,548
<b>Allocation Step 1</b>			
1st Allocation	133,548	0	133,548
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 11 UNEMPLOYMENT</b>			
Total Allocated	133,548	0	133,548



**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.	5,702	4.2696	5,702		5,702		5,702
INFORMATION TECHNOLOGY	19,635	14.7026	19,635		19,635		19,635
ACCOUNTING	178	0.1333	178		178		178
PERSONNEL	184	0.1378	184		184		184
TREASURER	3,520	2.6358	3,520		3,520		3,520
SECRETARY OF STATE	11,775	8.8171	11,775		11,775		11,775
SECURITY	1,920	1.4377	1,920		1,920		1,920
REVENUE	77,596	58.1033	77,596		77,596		77,596
ALL OTHER	13,038	9.7628	13,038		13,038		13,038
SubTotal	133,548	100.0000	133,548		133,548		133,548
Total	133,548	100.0000	133,548		133,548		133,548

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2013 CAFR Work Papers

Schedule .5 - Allocation Summary  
 For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	5,702	5,702
INFORMATION	19,635	19,635
ACCOUNTING	178	178
PERSONNEL	184	184
TREASURER	3,520	3,520
SECRETARY OF STATE	11,775	11,775
SECURITY	1,920	1,920
REVENUE	77,596	77,596
ALL OTHER	13,038	13,038
Direct Billed	0	0
Total	<u>133,548</u>	<u>133,548</u>



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 2013.

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:	130,660			130,660
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>130,660</u>	<u>0</u>	<u></u>	<u>130,660</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	4,359	0	4,359	0	0
Insurance/Bond Premium	126,301	0	0	85,220	37,906
<b>Departmental Totals</b>					
Total Expenditures	130,660	0	4,359	85,220	37,906
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	130,660	0	4,359	85,220	37,906
<b>Allocation Step 1</b>					
1st Allocation	130,660	0	4,359	85,220	37,906
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 12 INSURANCE</b>					
Total Allocated	130,660	0	4,359	85,220	37,906



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

SPECIFIC BONDS	
Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	3,175
Departmental Totals	
Total Expenditures	3,175
Deductions	
Total Deductions	0
Functional Cost	3,175
Allocation Step 1	
1st Allocation	3,175
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	3,175



**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	12,462	1.8628	81		81		81
GENERAL SERVICES	1,008	0.1507	7		7		7
REVENUE	7,366	1.1011	48		48		48
ATTORNEY GENERAL	9,500	1.4201	62		62		62
AGRICULTURE	6,354	0.9498	41		41		41
EDUCATION	8,256	1.2341	54		54		54
HIGHER EDUCATION	63,913	9.5537	416		416		416
MENTAL HEALTH	26,009	3.8878	169		169		169
NATURAL RESOURCES	12,529	1.8728	82		82		82
PUBLIC SAFETY	54,119	8.0897	353		353		353
SOCIAL SERVICES	432,875	64.7061	2,821		2,821		2,821
CORRECTIONS	34,595	5.1713	225		225		225
SubTotal	668,986	100.0000	4,359		4,359		4,359
Total	668,986	100.0000	4,359		4,359		4,359

Allocation Basis: Vehicle Claims by Departments for FY 2013

Allocation Source: FY 2013 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	33,780	39.6386	33,780		33,780		33,780
PUBLIC SAFETY	49,715	58.3372	49,715		49,715		49,715
ALL OTHER	1,725	2.0242	1,725		1,725		1,725
SubTotal	85,220	100.0000	85,220		85,220		85,220
Total	85,220	100.0000	85,220		85,220		85,220

Allocation Basis: Actual Aircraft Liability Premiums, FY 2013

Allocation Source: FY 2013 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.	20	0.0312	12		12		12
INFORMATION TECHNOLOGY	999	1.5603	591		591		591
BUDGET AND PLANNING	28	0.0437	17		17		17
ACCOUNTING	49	0.0765	29		29		29
FACILITIES MANAG., DESIGN & CONST	744	1.1620	440		440		440
PERSONNEL	71	0.1109	42		42		42
PURCHASING	56	0.0875	33		33		33
GENERAL SERVICES	100	0.1562	59		59		59
TREASURER	48	0.0750	28		28		28
SECRETARY OF STATE	244	0.3811	144		144		144
SECURITY	32	0.0500	19		19		19
REVENUE	1,344	2.0991	796		796		796
LEGISLATURE	670	1.0464	397		397		397
JUDICIARY	4,035	6.3019	2,389		2,389		2,389
GOVERNOR	26	0.0406	15		15		15
LT. GOVERNOR	5	0.0078	3		3		3
AUDITOR	111	0.1734	66		66		66
ATTORNEY GENERAL	363	0.5669	215		215		215
AGRICULTURE	456	0.7122	270		270		270
INSURANCE	759	1.1854	449		449		449
CONSERVATION	1,901	2.9690	1,125		1,125		1,125
ECONOMIC DEVELOPMENT	822	1.2838	487		487		487
EDUCATION	2,631	4.1091	1,558		1,558		1,558
HIGHER EDUCATION	64	0.1000	38		38		38
HEALTH	1,798	2.8081	1,064		1,064		1,064
HIGHWAYS	5,410	8.4494	3,203		3,203		3,203
LABOR	967	1.5103	572		572		572
MENTAL HEALTH	8,100	12.6507	4,795		4,795		4,795

**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	2,047	3.1970	1,212		1,212		1,212
PUBLIC SAFETY	5,288	8.2589	3,131		3,131		3,131
SOCIAL SERVICES	7,243	11.3122	4,288		4,288		4,288
CORRECTIONS	10,879	16.9911	6,442		6,442		6,442
ALL OTHER	6,718	10.4923	3,977		3,977		3,977
SubTotal	64,028	100.0000	37,906		37,906		37,906
Total	64,028	100.0000	37,906		37,906		37,906

Allocation Basis: Total Number of Employees, FY 2013

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	272	8.5669	272		272		272
PUBLIC SAFETY	1,844	58.0788	1,844		1,844		1,844
ALL OTHER	1,059	33.3543	1,059		1,059		1,059
SubTotal	3,175	100.0000	3,175		3,175		3,175
Total	3,175	100.0000	3,175		3,175		3,175

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2013 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.	12	0	0	12	0
INFORMATION	591	0	0	591	0
BUDGET AND PLANNING	17	0	0	17	0
ACCOUNTING	29	0	0	29	0
FACILITIES MANAG.,	521	81	0	440	0
PERSONNEL	42	0	0	42	0
PURCHASING	33	0	0	33	0
GENERAL SERVICES	33,846	7	33,780	59	0
TREASURER	28	0	0	28	0
SECRETARY OF STATE	144	0	0	144	0
SECURITY	19	0	0	19	0
REVENUE	844	48	0	796	0
LEGISLATURE	397	0	0	397	0
JUDICIARY	2,389	0	0	2,389	0
GOVERNOR	15	0	0	15	0
LT. GOVERNOR	3	0	0	3	0
AUDITOR	66	0	0	66	0
ATTORNEY GENERAL	277	62	0	215	0
AGRICULTURE	311	41	0	270	0
INSURANCE	721	0	0	449	272
CONSERVATION	1,125	0	0	1,125	0
ECONOMIC DEVELOPMENT	487	0	0	487	0
EDUCATION	1,612	54	0	1,558	0
HIGHER EDUCATION	454	416	0	38	0
HEALTH	1,064	0	0	1,064	0
HIGHWAYS	3,203	0	0	3,203	0
LABOR	572	0	0	572	0
MENTAL HEALTH	4,964	169	0	4,795	0
NATURAL RESOURCES	1,294	82	0	1,212	0
PUBLIC SAFETY	55,043	353	49,715	3,131	1,844
SOCIAL SERVICES	7,109	2,821	0	4,288	0
CORRECTIONS	6,667	225	0	6,442	0
ALL OTHER	6,761	0	1,725	3,977	1,059

**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>130,660</b>	<b>4,359</b>	<b>85,220</b>	<b>37,906</b>	<b>3,175</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
Expenditures Per Financial Statement:	989,178			989,178
BUILDING USE	5,620		5,620	
EQUIPMENT USE	3,586		3,586	
RETIREMENT/GROUP INSURANCE	338,063		338,063	
OASDHI	81,313		81,313	
BUILDING RENTAL	51,460		51,460	
UNEMPLOYMENT COMPENSATION	5,702		5,702	
INSURANCE	12		12	
COMM. OF ADMIN.		10,672	10,672	
ACCOUNTING		1,385	1,385	
PERSONNEL		181,055	181,055	
PURCHASING		3,690	3,690	
GENERAL SERVICES		223	223	
TREASURER		66	66	
SECRETARY OF STATE		888	888	
SECURITY		5,125	5,125	
REVENUE		84	84	
Total Allocated Additions:	485,756	203,188	688,944	688,944
Total To Be Allocated:	1,474,934	203,188		1,678,122



**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	820,387	0	645,459	174,928
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	1,666,793	0	1,311,390	355,403
Unallowable	( 1,487,554)	0	( 1,170,369)	( 317,185)
Stimulus	( 10,448)	0	( 10,448)	0
<b>Departmental Totals</b>				
Total Expenditures	989,178	0	776,032	213,146
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	989,178	0	776,032	213,146
<b>Allocation Step 1</b>				
Inbound- All Others	485,756	485,756	0	0
Reallocate Admin Costs		( 485,756)	381,086	104,670
1st Allocation	1,474,934	0	1,157,118	317,816
<b>Allocation Step 2</b>				
Inbound- All Others	203,188	203,188	0	0
Reallocate Admin Costs		( 203,188)	159,405	43,783
2nd Allocation	203,188	0	159,405	43,783
<b>Total For 15 COMM. OF ADMIN.</b>				
Total Allocated	1,678,122	0	1,316,523	361,599

**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.	19	0.9223	10,672		10,672		10,672
INFORMATION TECHNOLOGY	966	46.8931	542,610		542,610	75,446	618,056
BUDGET AND PLANNING	27	1.3107	15,166		15,166	2,109	17,275
ACCOUNTING	47	2.2816	26,400		26,400	3,671	30,071
FACILITIES MANAG., DESIGN & CONST	719	34.9029	403,868		403,868	56,155	460,023
PERSONNEL	69	3.3495	38,758		38,758	5,389	44,147
PURCHASING	54	2.6214	30,332		30,332	4,217	34,549
GENERAL SERVICES	96	4.6602	53,924		53,924	7,498	61,422
ALL OTHER	63	3.0583	35,388		35,388	4,920	40,308
SubTotal	2,060	100.0000	1,157,118		1,157,118	159,405	1,316,523
Total	2,060	100.0000	1,157,118		1,157,118	159,405	1,316,523

Allocation Basis: Average Number of OA Employees, FY 2013

Allocation Source: HR Query "Number of OA Employees"

**MAXIMUS**  
**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	317,816		317,816	43,783	361,599
SubTotal	100	100.0000	317,816		317,816	43,783	361,599
Total	100	100.0000	317,816		317,816	43,783	361,599

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.	10,672	10,672	0
INFORMATION	618,056	618,056	0
BUDGET AND PLANNING	17,275	17,275	0
ACCOUNTING	30,071	30,071	0
FACILITIES MANAG.,	460,023	460,023	0
PERSONNEL	44,147	44,147	0
PURCHASING	34,549	34,549	0
GENERAL SERVICES	61,422	61,422	0
ALL OTHER	401,907	40,308	361,599
Direct Billed	0	0	0
<b>Total</b>	<b>1,678,122</b>	<b>1,316,523</b>	<b>361,599</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
Expenditures Per Financial Statement:	155,548,458			155,548,458
BUILDING USE	244,703		244,703	
EQUIPMENT USE	1,771,608		1,771,608	
RETIREMENT/GROUP INSURANCE	15,746,325		15,746,325	
OASDHI	3,355,630		3,355,630	
BUILDING RENTAL	956,610		956,610	
WORKER'S COMPENSATION	68,757		68,757	
UNEMPLOYMENT COMPENSATION	19,635		19,635	
INSURANCE	591		591	
COMM. OF ADMIN.	542,610	75,446	618,056	
BUDGET AND PLANNING		16,002	16,002	
ACCOUNTING		41,758	41,758	
PURCHASING		168,774	168,774	
GENERAL SERVICES		11,131	11,131	
TREASURER		2,157	2,157	
SECRETARY OF STATE		2,978	2,978	
SECURITY		171,828	171,828	
REVENUE		1,484	1,484	
Total Allocated Additions:	22,706,469	491,558	23,198,027	23,198,027
Total To Be Allocated:	178,254,927	491,558		178,746,485

**MAXIMUS**

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

	Total	General & Admin	SECTION II
<b>Wages &amp; Benefits</b>			
Salaries & Wages	46,267,204	0	46,267,204
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	121,713,618	0	121,713,618
Capital Outlay - Departmental	( 12,419,987)	0	( 12,419,987)
Stimulus	( 12,377)	0	( 12,377)
<b>Departmental Totals</b>			
Total Expenditures	155,548,458	0	155,548,458
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	155,548,458	0	155,548,458
<b>Allocation Step 1</b>			
Inbound- All Others	22,706,469	22,706,469	0
Reallocate Admin Costs		( 22,706,469)	22,706,469
1st Allocation	178,254,927	0	178,254,927
<b>Allocation Step 2</b>			
Inbound- All Others	491,558	491,558	0
Reallocate Admin Costs		( 491,558)	491,558
2nd Allocation	491,558	0	491,558
<b>Total For 16 INFORMATION TECHNOLOGY</b>			
Total Allocated	178,748,485	0	178,746,485



**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	178,254,927		178,254,927	491,558	178,746,485
SubTotal	100	100.0000	178,254,927		178,254,927	491,558	178,746,485
Total	100	100.0000	178,254,927		178,254,927	491,558	178,746,485

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	178,746,485	178,746,485
Direct Billed	0	0
Total	<u>178,746,485</u>	<u>178,746,485</u>



STATE OF MISSOURI  
BUDGET AND PLANNING  
NATURE AND EXTENT OF SERVICES

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

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

**MAXIMUS**

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,596,558			1,596,558
BUILDING USE	23,479		23,479	
EQUIPMENT USE	3,063		3,063	
RETIREMENT/GROUP INSURANCE	515,852		515,852	
OASDHI	115,244		115,244	
BUILDING RENTAL	90,367		90,367	
INSURANCE	17		17	
COMM. OF ADMIN.	15,166	2,109	17,275	
BUDGET AND PLANNING		205,909	205,909	
ACCOUNTING		523	523	
PURCHASING		21	21	
GENERAL SERVICES		312	312	
TREASURER		33	33	
SECRETARY OF STATE		11	11	
SECURITY		6,744	6,744	
REVENUE		52	52	
Total Allocated Additions:	763,188	215,714	978,902	978,902
Total To Be Allocated:	2,359,746	215,714		2,575,460



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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,532,064	0	957,540	574,524
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	71,933	0	44,958	26,975
Capital Outlay - Departmental	( 7,439)	0	( 4,649)	( 2,790)
<b>Departmental Totals</b>				
Total Expenditures	1,596,558	0	997,849	598,709
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	1,596,558	0	997,849	598,709
<b>Allocation Step 1</b>				
Inbound- All Others	763,188	763,188	0	0
Reallocate Admin Costs		( 763,188)	476,992	286,196
1st Allocation	2,359,746	0	1,474,841	884,905
<b>Allocation Step 2</b>				
Inbound- All Others	215,714	215,714	0	0
Reallocate Admin Costs		( 215,714)	134,821	80,893
2nd Allocation	215,714	0	134,821	80,893
<b>Total For 17 BUDGET AND PLANNING</b>				
Total Allocated	2,575,460	0	1,809,662	965,798





## 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	409	1.0850	16,002		16,002		16,002
BUDGET AND PLANNING	5,263	13.9618	205,909		205,909		205,909
ACCOUNTING	1,156	3.0666	45,228		45,228	4,867	50,095
FACILITIES MANAG., DESIGN & CONST	2,217	5.8813	86,739		86,739	9,334	96,073
PERSONNEL	157	0.4165	6,143		6,143	661	6,804
PURCHASING	307	0.8144	12,011		12,011	1,292	13,303
GENERAL SERVICES	205	0.5438	8,021		8,021	863	8,884
TREASURER	62	0.1645	2,426		2,426	261	2,687
SECRETARY OF STATE	330	0.8754	12,911		12,911	1,389	14,300
SECURITY	92	0.2441	3,599		3,599	387	3,986
REVENUE	1,677	4.4487	65,612		65,612	7,060	72,672
JUDICIARY	777	2.0612	30,400		30,400	3,271	33,671
GOVERNOR	919	2.4379	35,956		35,956	3,869	39,825
LT. GOVERNOR	46	0.1220	1,800		1,800	194	1,994
AUDITOR	42	0.1114	1,643		1,643	177	1,820
ATTORNEY GENERAL	62	0.1645	2,426		2,426	261	2,687
AGRICULTURE	1,065	2.8252	41,668		41,668	4,484	46,152
INSURANCE	806	2.1382	31,534		31,534	3,393	34,927
CONSERVATION	115	0.3051	4,499		4,499	484	4,983
ECONOMIC DEVELOPMENT	2,019	5.3560	78,993		78,993	8,500	87,493
EDUCATION	2,831	7.5101	110,762		110,762	11,919	122,681
HIGHER EDUCATION	1,874	4.9714	73,320		73,320	7,890	81,210
HEALTH	1,338	3.5494	52,349		52,349	5,633	57,982
HIGHWAYS	847	2.2469	33,139		33,139	3,566	36,705
LABOR	1,110	2.9446	43,428		43,428	4,673	48,101
MENTAL HEALTH	1,675	4.4434	65,534		65,534	7,052	72,586
NATURAL RESOURCES	1,130	2.9977	44,211		44,211	4,757	48,968
PUBLIC SAFETY	2,616	6.9397	102,350		102,350	11,013	113,363

**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	5,095	13.5160	199,340		199,340	21,450	220,790
CORRECTIONS	1,144	3.0348	44,759		44,759	4,816	49,575
ALL OTHER	310	0.8224	12,129		12,129	1,305	13,434
SubTotal	37,696	100.0000	1,474,841		1,474,841	134,821	1,609,662
Total	37,696	100.0000	1,474,841		1,474,841	134,821	1,609,662

Allocation Basis: Budget and Planning Hours by Department, FY 2013

Allocation Source: Budget and Planning Office

**MAXIMUS**

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	884,905		884,905	80,893	965,798
SubTotal	100	100.0000	884,905		884,905	80,893	965,798
Total	100	100.0000	884,905		884,905	80,893	965,798

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOVT
INFORMATION	16,002	16,002	0
BUDGET AND PLANNING	205,909	205,909	0
ACCOUNTING	50,095	50,095	0
FACILITIES MANAG.,	96,073	96,073	0
PERSONNEL	6,804	6,804	0
PURCHASING	13,303	13,303	0
GENERAL SERVICES	8,884	8,884	0
TREASURER	2,687	2,687	0
SECRETARY OF STATE	14,300	14,300	0
SECURITY	3,986	3,986	0
REVENUE	72,672	72,672	0
JUDICIARY	33,671	33,671	0
GOVERNOR	39,825	39,825	0
LT. GOVERNOR	1,994	1,994	0
AUDITOR	1,820	1,820	0
ATTORNEY GENERAL	2,687	2,687	0
AGRICULTURE	46,152	46,152	0
INSURANCE	34,927	34,927	0
CONSERVATION	4,983	4,983	0
ECONOMIC DEVELOPMENT	87,493	87,493	0
EDUCATION	122,681	122,681	0
HIGHER EDUCATION	81,210	81,210	0
HEALTH	57,982	57,982	0
HIGHWAYS	36,705	36,705	0
LABOR	48,101	48,101	0
MENTAL HEALTH	72,586	72,586	0
NATURAL RESOURCES	48,968	48,968	0
PUBLIC SAFETY	113,363	113,363	0
SOCIAL SERVICES	220,790	220,790	0
CORRECTIONS	49,575	49,575	0
ALL OTHER	979,232	13,434	965,798

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Direct Billed	0	0	0
<b>Total</b>	<b>2,575,460</b>	<b>1,609,662</b>	<b>965,798</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:	1,990,855			1,990,855
BUILDING USE	42,760		42,760	
EQUIPMENT USE	4,198		4,198	
RETIREMENT/GROUP INSURANCE	714,279		714,279	
OASDHI	133,493		133,493	
BUILDING RENTAL	135,749		135,749	
WORKER'S COMPENSATION	155		155	
UNEMPLOYMENT COMPENSATION	178		178	
INSURANCE	29		29	
COMM. OF ADMIN.	26,400	3,671	30,071	
BUDGET AND PLANNING	45,228	4,867	50,095	
ACCOUNTING		1,570	1,570	
PURCHASING		57	57	
GENERAL SERVICES		546	546	
TREASURER		86	86	
SECRETARY OF STATE		49,773	49,773	
SECURITY		13,218	13,218	
REVENUE		1,684	1,684	
Total Allocated Additions:	1,102,469	75,472	1,177,941	1,177,941
Total To Be Allocated:	3,093,324	75,472		3,168,796



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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOVT
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,898,393	0	481,053	1,378,803	38,537
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	106,653	0	27,026	77,462	2,165
Stimulus	( 5,609)	0	0	( 5,609)	0
Capital Outlay - Departmental	( 8,582)	0	( 2,175)	( 6,233)	( 174)
<b>Departmental Totals</b>					
Total Expenditures	1,990,855	0	505,904	1,444,423	40,528
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,990,855	0	505,904	1,444,423	40,528
<b>Allocation Step 1</b>					
Inbound- All Others	1,102,469	1,102,469	0	0	0
Reallocate Admin Costs		( 1,102,469)	280,153	799,873	22,443
1st Allocation	3,093,324	0	786,057	2,244,296	62,971
<b>Allocation Step 2</b>					
Inbound- All Others	75,472	75,472	0	0	0
Reallocate Admin Costs		( 75,472)	19,178	54,758	1,536
2nd Allocation	75,472	0	19,178	54,758	1,536
<b>Total For 18 ACCOUNTING</b>					
Total Allocated	3,168,796	0	805,235	2,299,054	64,507





**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.	450	0.0338	266		266		266
INFORMATION TECHNOLOGY	23,171	1.7409	13,685		13,685		13,685
BUDGET AND PLANNING	641	0.0482	379		379		379
ACCOUNTING	1,136	0.0854	671		671		671
FACILITIES MANAG., DESIGN & CONST	17,265	1.2972	10,197		10,197	254	10,451
PERSONNEL	1,654	0.1243	977		977	24	1,001
PURCHASING	1,295	0.0973	765		765	19	784
GENERAL SERVICES	2,315	0.1739	1,367		1,367	34	1,401
TREASURER	1,154	0.0867	682		682	17	699
SECRETARY OF STATE	5,908	0.4439	3,489		3,489	87	3,576
SECURITY	745	0.0560	440		440	11	451
REVENUE	32,829	2.4666	19,389		19,389	482	19,871
LEGISLATURE	15,660	1.1766	9,249		9,249	230	9,479
JUDICIARY	93,946	7.0586	55,485		55,485	1,380	56,865
GOVERNOR	619	0.0465	366		366	9	375
LT. GOVERNOR	126	0.0095	74		74	2	76
AUDITOR	2,709	0.2035	1,600		1,600	40	1,640
ATTORNEY GENERAL	8,776	0.6594	5,183		5,183	129	5,312
AGRICULTURE	10,066	0.7563	5,945		5,945	148	6,093
INSURANCE	13,985	1.0508	8,260		8,260	205	8,465
CONSERVATION	43,608	3.2765	25,755		25,755	641	26,396
ECONOMIC DEVELOPMENT	17,066	1.2823	10,079		10,079	251	10,330
EDUCATION	46,864	3.5211	27,678		27,678	688	28,366
HIGHER EDUCATION	1,500	0.1127	886		886	22	908
HEALTH	42,987	3.2298	25,388		25,388	631	26,019
HIGHWAYS	126,068	9.4721	74,456		74,456	1,852	76,308
LABOR	22,486	1.6895	13,280		13,280	330	13,610
MENTAL HEALTH	189,257	14.2198	111,776		111,776	2,780	114,556

**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	43,945	3.3018	25,954		25,954	646	26,600
PUBLIC SAFETY	124,534	9.3568	73,550		73,550	1,829	75,379
SOCIAL SERVICES	174,611	13.1194	103,126		103,126	2,565	105,691
CORRECTIONS	262,052	19.6890	154,766		154,766	3,850	158,616
ALL OTHER	1,514	0.1138	894		894	22	916
SubTotal	1,330,942	100.0000	786,057		786,057	19,178	805,235
Total	1,330,942	100.0000	786,057		786,057	19,178	805,235

Allocation Basis: Number of Paychecks, FY 2013

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.	1,135	0.0499	1,119		1,119		1,119
INFORMATION TECHNOLOGY	28,468	1.2508	28,073		28,073		28,073
BUDGET AND PLANNING	146	0.0064	144		144		144
ACCOUNTING	912	0.0401	899		899		899
FACILITIES MANAG., DESIGN & CONST	86,683	3.8087	85,479		85,479	2,114	87,593
PERSONNEL	755	0.0332	745		745	18	763
PURCHASING	1,359	0.0597	1,340		1,340	33	1,373
GENERAL SERVICES	46,958	2.0633	46,306		46,306	1,145	47,451
TREASURER	53,135	2.3347	52,397		52,397	1,296	53,693
SECRETARY OF STATE	7,411	0.3256	7,308		7,308	181	7,489
SECURITY	171	0.0075	169		169	4	173
REVENUE	75,772	3.3293	74,720		74,720	1,848	76,568
LEGISLATURE	10,607	0.4661	10,460		10,460	259	10,719
JUDICIARY	49,573	2.1782	48,885		48,885	1,209	50,094
GOVERNOR	808	0.0355	797		797	20	817
LT. GOVERNOR	148	0.0065	146		146	4	150
AUDITOR	1,667	0.0732	1,644		1,644	41	1,685
ATTORNEY GENERAL	13,110	0.5760	12,928		12,928	320	13,248
AGRICULTURE	21,654	0.9514	21,353		21,353	528	21,881
INSURANCE	22,116	0.9717	21,809		21,809	539	22,348
CONSERVATION	76,760	3.3727	75,694		75,694	1,872	77,566
ECONOMIC DEVELOPMENT	32,771	1.4399	32,316		32,316	799	33,115
EDUCATION	434,983	19.1129	428,940		428,940	10,608	439,548
HIGHER EDUCATION	6,430	0.2825	6,341		6,341	157	6,498
HEALTH	141,245	6.2061	139,284		139,284	3,445	142,729
HIGHWAYS	394,843	17.3489	389,361		389,361	9,630	398,991
LABOR	74,057	3.2540	73,029		73,029	1,806	74,835
MENTAL HEALTH	115,477	5.0739	113,874		113,874	2,816	116,690



**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	106,902	4.6971	105,418		105,418	2,607	108,025
PUBLIC SAFETY	114,513	5.0316	112,923		112,923	2,793	115,716
SOCIAL SERVICES	234,953	10.3235	231,691		231,691	5,730	237,421
CORRECTIONS	117,541	5.1646	115,909		115,909	2,867	118,776
ALL OTHER	2,834	0.1245	2,795		2,795	69	2,864
SubTotal	2,275,897	100.0000	2,244,296		2,244,296	54,758	2,299,054
Total	2,275,897	100.0000	2,244,296		2,244,296	54,758	2,299,054

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	62,971		62,971	1,536	64,507
SubTotal	100	100.0000	62,971		62,971	1,536	64,507
Total	100	100.0000	62,971		62,971	1,536	64,507

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.	1,385	266	1,119	0
INFORMATION	41,758	13,685	28,073	0
BUDGET AND PLANNING	523	379	144	0
ACCOUNTING	1,570	671	899	0
FACILITIES MANAG.,	98,044	10,451	87,593	0
PERSONNEL	1,764	1,001	763	0
PURCHASING	2,157	784	1,373	0
GENERAL SERVICES	48,852	1,401	47,451	0
TREASURER	54,392	699	53,693	0
SECRETARY OF STATE	11,065	3,576	7,489	0
SECURITY	624	451	173	0
REVENUE	96,439	19,871	76,568	0
LEGISLATURE	20,198	9,479	10,719	0
JUDICIARY	106,959	56,865	50,094	0
GOVERNOR	1,192	375	817	0
LT. GOVERNOR	226	76	150	0
AUDITOR	3,325	1,640	1,685	0
ATTORNEY GENERAL	18,560	5,312	13,248	0
AGRICULTURE	27,974	6,093	21,881	0
INSURANCE	30,813	8,465	22,348	0
CONSERVATION	103,962	26,396	77,566	0
ECONOMIC DEVELOPMENT	43,445	10,330	33,115	0
EDUCATION	467,914	28,366	439,548	0
HIGHER EDUCATION	7,406	908	6,498	0
HEALTH	168,748	26,019	142,729	0
HIGHWAYS	475,299	76,308	398,991	0
LABOR	88,445	13,610	74,835	0
MENTAL HEALTH	231,246	114,556	116,690	0
NATURAL RESOURCES	134,625	26,600	108,025	0
PUBLIC SAFETY	191,095	75,379	115,716	0
SOCIAL SERVICES	343,112	105,691	237,421	0
CORRECTIONS	277,392	158,616	118,776	0
ALL OTHER	68,287	916	2,864	64,507

**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>3,168,796</b>	<b>805,235</b>	<b>2,299,054</b>	<b>64,507</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
Expenditures Per Financial Statement:	99,808,799			99,808,799
BUILDING USE	218,103		218,103	
EQUIPMENT USE	307,628		307,628	
RETIREMENT/GROUP INSURANCE	9,820,519		9,820,519	
OASDHI	1,809,909		1,809,909	
BUILDING RENTAL	553,481		553,481	
WORKER'S COMPENSATION	827,232		827,232	
INSURANCE	521		521	
COMM. OF ADMIN.	403,868	56,155	460,023	
BUDGET AND PLANNING	86,739	9,334	96,073	
ACCOUNTING	95,676	2,368	98,044	
PURCHASING		31,788	31,788	
GENERAL SERVICES		8,289	8,289	
TREASURER		4,342	4,342	
SECRETARY OF STATE		23,622	23,622	
SECURITY		45,857	45,857	
REVENUE		86	86	
Total Allocated Additions:	14,123,676	181,841	14,305,517	14,305,517
Total To Be Allocated:	113,932,475	181,841		114,114,316

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	25,336,871	0	25,336,871
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	83,290,855	0	83,290,855
Capital Outlay - Departmental	( 8,818,727)	0	( 8,818,727)
<b>Departmental Totals</b>			
Total Expenditures	99,808,799	0	99,808,799
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	99,808,799	0	99,808,799
<b>Allocation Step 1</b>			
Inbound- All Others	14,123,676	14,123,676	0
Reallocate Admin Costs		( 14,123,676)	14,123,676
1st Allocation	113,932,475	0	113,932,475
<b>Allocation Step 2</b>			
Inbound- All Others	181,841	181,841	0
Reallocate Admin Costs		( 181,841)	181,841
2nd Allocation	181,841	0	181,841
<b>Total For 19 FACILITIES MANAG., DESIGN &amp;</b>			
Total Allocated	114,114,316	0	114,114,316

**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	113,932,475		113,932,475	181,841	114,114,316
SubTotal	100	100.0000	113,932,475		113,932,475	181,841	114,114,316
Total	100	100.0000	113,932,475		113,932,475	181,841	114,114,316

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	114,114,316	114,114,316
Direct Billed	0	0
Total	<u>114,114,316</u>	<u>114,114,316</u>



STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,659,473			2,659,473
BUILDING USE	58,430		58,430	
EQUIPMENT USE	4,525		4,525	
RETIREMENT/GROUP INSURANCE	853,241		853,241	
OASDHI	167,196		167,196	
BUILDING RENTAL	174,641		174,641	
UNEMPLOYMENT COMPENSATION	184		184	
INSURANCE	42		42	
COMM. OF ADMIN.	38,758	5,389	44,147	
BUDGET AND PLANNING	6,143	661	6,804	
ACCOUNTING	1,722	42	1,764	
PURCHASING		195	195	
GENERAL SERVICES		791	791	
TREASURER		101	101	
SECRETARY OF STATE		4,686	4,686	
SECURITY		14,027	14,027	
REVENUE		77	77	
Total Allocated Additions:	1,304,882	25,969	1,330,851	1,330,851
Total To Be Allocated:	3,964,355	25,969		3,990,324



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

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,337,198	0	2,192,409	144,789
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	322,275	0	62,796	259,479
<b>Departmental Totals</b>				
Total Expenditures	2,659,473	0	2,255,205	404,268
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	2,659,473	0	2,255,205	404,268
<b>Allocation Step 1</b>				
Inbound- All Others	1,304,882	1,304,882	0	0
Reallocate Admin Costs		( 1,304,882)	1,106,526	198,356
1st Allocation	3,964,355	0	3,381,731	602,624
<b>Allocation Step 2</b>				
Inbound- All Others	25,969	25,969	0	0
Reallocate Admin Costs		( 25,969)	22,021	3,948
2nd Allocation	25,989	0	22,021	3,948
<b>Total For 21 PERSONNEL</b>				
Total Allocated	3,990,324	0	3,383,752	606,572



**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.	1,875	5.3858	181,055		181,055		181,055
SECURITY	7	0.0201	676		676	5	681
REVENUE	1,220	3.5043	117,806		117,806	816	118,622
AGRICULTURE	277	0.7957	26,748		26,748	185	26,933
INSURANCE	264	0.7583	25,493		25,493	176	25,669
ECONOMIC DEVELOPMENT	693	1.9906	66,918		66,918	463	67,381
HEALTH	1,649	4.7366	159,232		159,232	1,102	160,334
LABOR	813	2.3353	78,505		78,505	544	79,049
MENTAL HEALTH	6,725	19.3169	649,384		649,384	4,496	653,880
NATURAL RESOURCES	1,436	4.1248	138,664		138,664	960	139,624
PUBLIC SAFETY	2,255	6.4773	217,749		217,749	1,508	219,257
SOCIAL SERVICES	6,939	19.9316	670,048		670,048	4,639	674,687
CORRECTIONS	10,661	30.6227	1,029,453		1,029,453	7,127	1,036,580
SubTotal	34,814	100.0000	3,361,731		3,361,731	22,021	3,383,752
Total	34,814	100.0000	3,361,731		3,361,731	22,021	3,383,752

Allocation Basis: Average Number of Merit & UCP Employees, FY 2013

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	602,624		602,624	3,948	606,572
SubTotal	100	100.0000	602,624		602,624	3,948	606,572
Total	100	100.0000	602,624		602,624	3,948	606,572

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.	181,055	181,055	0
SECURITY	681	681	0
REVENUE	118,622	118,622	0
AGRICULTURE	26,933	26,933	0
INSURANCE	25,669	25,669	0
ECONOMIC DEVELOPMENT	67,381	67,381	0
HEALTH	160,334	160,334	0
LABOR	79,049	79,049	0
MENTAL HEALTH	653,880	653,880	0
NATURAL RESOURCES	139,624	139,624	0
PUBLIC SAFETY	219,257	219,257	0
SOCIAL SERVICES	674,687	674,687	0
CORRECTIONS	1,036,580	1,036,580	0
ALL OTHER	606,572	0	606,572
Direct Billed	0	0	0
<b>Total</b>	<b>3,990,324</b>	<b>3,383,752</b>	<b>606,572</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 2013.

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,358,606			4,358,606
BUILDING USE	29,148		29,148	
EQUIPMENT USE	88,049		88,049	
RETIREMENT/GROUP INSURANCE	797,610		797,610	
OASDHI	159,767		159,767	
BUILDING RENTAL	92,529		92,529	
WORKER'S COMPENSATION	12,127		12,127	
INSURANCE	33		33	
COMM. OF ADMIN.	30,332	4,217	34,549	
BUDGET AND PLANNING	12,011	1,292	13,303	
ACCOUNTING	2,105	52	2,157	
PURCHASING		799	799	
GENERAL SERVICES		624	624	
TREASURER		111	111	
SECRETARY OF STATE		101	101	
SECURITY		9,171	9,171	
REVENUE		54	54	
Total Allocated Additions:	1,223,711	16,421	1,240,132	1,240,132
Total To Be Allocated:	5,582,317	16,421		5,598,738

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

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,129,448	0	1,512,326	617,122
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	2,331,067	0	97,426	2,233,641
Capital Outlay - Departmental	( 42,046)	0	0	( 42,046)
Refunds	( 59,863)	0	( 46,726)	( 13,137)
<b>Departmental Totals</b>				
Total Expenditures	4,358,806	0	1,583,026	2,795,580
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	4,358,606	0	1,563,026	2,795,580
<b>Allocation Step 1</b>				
Inbound- All Others	1,223,711	1,223,711	0	0
Reallocate Admin Costs		( 1,223,711)	438,831	784,880
1st Allocation	5,582,317	0	2,001,857	3,580,460
<b>Allocation Step 2</b>				
Inbound- All Others	18,421	16,421	0	0
Reallocate Admin Costs		( 16,421)	5,889	10,532
2nd Allocation	18,421	0	5,889	10,532
<b>Total For 22 PURCHASING</b>				
Total Allocated	5,598,738	0	2,007,746	3,590,992

**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.	1,508,162	0.1843	3,690		3,690		3,690
INFORMATION TECHNOLOGY	68,978,813	8.4309	168,774		168,774		168,774
BUDGET AND PLANNING	8,479	0.0010	21		21		21
ACCOUNTING	23,183	0.0028	57		57		57
FACILITIES MANAG., DESIGN & CONST	12,991,761	1.5879	31,788		31,788		31,788
PERSONNEL	79,843	0.0098	195		195		195
PURCHASING	326,530	0.0399	799		799		799
GENERAL SERVICES	13,219,816	1.6158	32,346		32,346	106	32,452
TREASURER	763,661	0.0933	1,868		1,868	6	1,874
SECRETARY OF STATE	7,200,076	0.8800	17,617		17,617	58	17,675
SECURITY	137,153	0.0168	336		336	1	337
REVENUE	20,307,568	2.4821	49,687		49,687	163	49,850
AUDITOR	605,248	0.0740	1,481		1,481	5	1,486
ATTORNEY GENERAL	1,365,420	0.1669	3,341		3,341	11	3,352
AGRICULTURE	3,085,946	0.3772	7,551		7,551	25	7,576
INSURANCE	1,567,935	0.1916	3,836		3,836	13	3,849
CONSERVATION	16,788,226	2.0519	41,077		41,077	135	41,212
ECONOMIC DEVELOPMENT	30,496,921	3.7274	74,618		74,618	245	74,863
EDUCATION	62,650,183	7.6573	153,289		153,289	502	153,791
HIGHER EDUCATION	8,773,653	1.0723	21,467		21,467	70	21,537
HEALTH	67,076,473	8.1983	164,119		164,119	538	164,657
LABOR	1,457,048	0.1781	3,565		3,565	12	3,577
MENTAL HEALTH	32,203,625	3.9360	78,794		78,794	258	79,052
NATURAL RESOURCES	9,213,288	1.1261	22,543		22,543	74	22,617
PUBLIC SAFETY	47,156,856	5.7637	115,381		115,381	378	115,759
SOCIAL SERVICES	201,889,476	24.6757	493,972		493,972	1,619	495,591
CORRECTIONS	207,958,939	25.4177	508,820		508,820	1,667	510,487
ALL OTHER	337,009	0.0412	825		825	3	828

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

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	818,171,291	100.0000	2,001,857		2,001,857	5,889	2,007,746
Total	818,171,291	100.0000	2,001,857		2,001,857	5,889	2,007,746

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	3,580,460		3,580,460	10,532	3,590,992
SubTotal	100	100.0000	3,580,460		3,580,460	10,532	3,590,992
Total	100	100.0000	3,580,460		3,580,460	10,532	3,590,992

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.	3,690	3,690	0
INFORMATION	168,774	168,774	0
BUDGET AND PLANNING	21	21	0
ACCOUNTING	57	57	0
FACILITIES MANAG.,	31,788	31,788	0
PERSONNEL	195	195	0
PURCHASING	799	799	0
GENERAL SERVICES	32,452	32,452	0
TREASURER	1,874	1,874	0
SECRETARY OF STATE	17,675	17,675	0
SECURITY	337	337	0
REVENUE	49,850	49,850	0
AUDITOR	1,486	1,486	0
ATTORNEY GENERAL	3,352	3,352	0
AGRICULTURE	7,576	7,576	0
INSURANCE	3,849	3,849	0
CONSERVATION	41,212	41,212	0
ECONOMIC DEVELOPMENT	74,863	74,863	0
EDUCATION	153,791	153,791	0
HIGHER EDUCATION	21,537	21,537	0
HEALTH	164,657	164,657	0
LABOR	3,577	3,577	0
MENTAL HEALTH	79,052	79,052	0
NATURAL RESOURCES	22,617	22,617	0
PUBLIC SAFETY	115,759	115,759	0
SOCIAL SERVICES	495,591	495,591	0
CORRECTIONS	510,487	510,487	0
ALL OTHER	3,591,820	828	3,590,992
Direct Billed	0	0	0



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

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Total	5,598,738	2,007,746	3,590,992



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
Expenditures Per Financial Statement:	17,031,921			17,031,921
BUILDING USE	38,089		38,089	
EQUIPMENT USE	375,474		375,474	
RETIREMENT/GROUP INSURANCE	1,249,742		1,249,742	
OASDHI	217,136		217,136	
BUILDING RENTAL	258,947		258,947	
WORKER'S COMPENSATION	26,117		26,117	
INSURANCE	33,846		33,846	
COMM. OF ADMIN.	53,924	7,498	61,422	
BUDGET AND PLANNING	8,021	863	8,884	
ACCOUNTING	47,673	1,179	48,852	
PURCHASING	32,346	106	32,452	
GENERAL SERVICES		1,114	1,114	
TREASURER		2,058	2,058	
SECURITY		6,474	6,474	
REVENUE		1,043	1,043	
Total Allocated Additions:	2,341,315	20,335	2,361,650	2,361,650
Total To Be Allocated:	19,373,236	20,335		19,393,571



**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	2,899,970	0	557,355	2,342,615	0
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	26,515,659	0	11,709,576	14,805,772	311
General and Administrative	255,768	0	49,157	206,611	0
Unallowable Risk Management	( 11,688,921)	0	( 11,688,921)	0	0
Capital Outlay - Departmental	( 950,555)	0	0	( 950,555)	0
<b>Departmental Totals</b>					
Total Expenditures	17,031,921	0	627,167	16,404,443	311
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	17,031,921	0	627,167	16,404,443	311
<b>Allocation Step 1</b>					
Inbound- All Others	2,341,315	2,341,315	0	0	0
Reallocate Admin Costs		( 2,341,315)	86,214	2,255,059	42
1st Allocation	19,373,236	0	713,381	18,659,502	353
<b>Allocation Step 2</b>					
Inbound- All Others	20,335	20,335	0	0	0
Reallocate Admin Costs		( 20,335)	749	19,586	0
2nd Allocation	20,335	0	749	19,586	0
<b>Total For 23 GENERAL SERVICES</b>					
Total Allocated	19,393,571	0	714,130	18,679,088	353



**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.	20	0.0312	223		223		223
INFORMATION TECHNOLOGY	999	1.5603	11,131		11,131		11,131
BUDGET AND PLANNING	28	0.0437	312		312		312
ACCOUNTING	49	0.0765	546		546		546
FACILITIES MANAG., DESIGN & CONST	744	1.1620	8,289		8,289		8,289
PERSONNEL	71	0.1109	791		791		791
PURCHASING	56	0.0875	624		624		624
GENERAL SERVICES	100	0.1562	1,114		1,114		1,114
TREASURER	48	0.0750	535		535	1	536
SECRETARY OF STATE	244	0.3811	2,719		2,719	3	2,722
SECURITY	32	0.0500	357		357		357
REVENUE	1,344	2.0991	14,974		14,974	16	14,990
LEGISLATURE	670	1.0464	7,465		7,465	8	7,473
JUDICIARY	4,035	6.3019	44,957		44,957	49	45,006
GOVERNOR	26	0.0406	290		290		290
LT. GOVERNOR	5	0.0078	56		56		56
AUDITOR	111	0.1734	1,237		1,237	1	1,238
ATTORNEY GENERAL	363	0.5669	4,044		4,044	4	4,048
AGRICULTURE	456	0.7122	5,081		5,081	6	5,087
INSURANCE	759	1.1854	8,457		8,457	9	8,466
CONSERVATION	1,901	2.9690	21,180		21,180	23	21,203
ECONOMIC DEVELOPMENT	822	1.2838	9,158		9,158	10	9,168
EDUCATION	2,631	4.1091	29,314		29,314	32	29,346
HIGHER EDUCATION	64	0.1000	713		713	1	714
HEALTH	1,798	2.8081	20,033		20,033	22	20,055
HIGHWAYS	5,410	8.4494	60,277		60,277	65	60,342
LABOR	967	1.5103	10,774		10,774	12	10,786
MENTAL HEALTH	8,100	12.6507	90,248		90,248	98	90,346



**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	2,047	3.1970	22,807		22,807	25	22,832
PUBLIC SAFETY	5,288	8.2589	58,917		58,917	64	58,981
SOCIAL SERVICES	7,243	11.3122	80,699		80,699	88	80,787
CORRECTIONS	10,879	16.9911	121,209		121,209	131	121,340
ALL OTHER	6,718	10.4923	74,850		74,850	81	74,931
SubTotal	64,028	100.0000	713,381		713,381	749	714,130
Total	64,028	100.0000	713,381		713,381	749	714,130

Allocation Basis: Total Number of Employees, FY 2013

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	18,659,502		18,659,502	19,586	18,679,088
SubTotal	100	100.0000	18,659,502		18,659,502	19,586	18,679,088
Total	100	100.0000	18,659,502		18,659,502	19,586	18,679,088

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	353		353		353
SubTotal	100	100.0000	353		353		353
Total	100	100.0000	353		353		353

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.	223	223	0	0
INFORMATION	11,131	11,131	0	0
BUDGET AND PLANNING	312	312	0	0
ACCOUNTING	546	546	0	0
FACILITIES MANAG.,	8,289	8,289	0	0
PERSONNEL	791	791	0	0
PURCHASING	624	624	0	0
GENERAL SERVICES	1,114	1,114	0	0
TREASURER	536	536	0	0
SECRETARY OF STATE	2,722	2,722	0	0
SECURITY	357	357	0	0
REVENUE	14,990	14,990	0	0
LEGISLATURE	7,473	7,473	0	0
JUDICIARY	45,006	45,006	0	0
GOVERNOR	290	290	0	0
LT. GOVERNOR	56	56	0	0
AUDITOR	1,238	1,238	0	0
ATTORNEY GENERAL	4,048	4,048	0	0
AGRICULTURE	5,087	5,087	0	0
INSURANCE	8,466	8,466	0	0
CONSERVATION	21,203	21,203	0	0
ECONOMIC DEVELOPMENT	9,168	9,168	0	0
EDUCATION	29,346	29,346	0	0
HIGHER EDUCATION	714	714	0	0
HEALTH	20,055	20,055	0	0
HIGHWAYS	60,342	60,342	0	0
LABOR	10,786	10,786	0	0
MENTAL HEALTH	90,346	90,346	0	0
NATURAL RESOURCES	22,832	22,832	0	0
PUBLIC SAFETY	58,981	58,981	0	0
SOCIAL SERVICES	80,787	80,787	0	0
CORRECTIONS	121,340	121,340	0	0
ALL OTHER	18,754,372	74,931	18,679,088	353



**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>19,393,571</b>	<b>714,130</b>	<b>18,679,088</b>	<b>353</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:	3,188,710			3,188,710
BUILDING USE	57,597		57,597	
RETIREMENT/GROUP INSURANCE	706,418		706,418	
OASDHI	141,726		141,726	
BUILDING RENTAL	191,606		191,606	
UNEMPLOYMENT COMPENSATION	3,520		3,520	
INSURANCE	28		28	
BUDGET AND PLANNING	2,426	261	2,687	
ACCOUNTING	53,079	1,313	54,392	
PURCHASING	1,868	6	1,874	
GENERAL SERVICES	535	1	536	
TREASURER		2,268	2,268	
SECRETARY OF STATE		38,996	38,996	
SECURITY		12,678	12,678	
REVENUE		81	81	
Total Allocated Additions:	1,158,803	55,604	1,214,407	1,214,407
Total To Be Allocated:	4,347,513	55,604		4,403,117

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,958,311	0	91,135	1,867,176
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	1,264,362	0	58,793	1,205,569
Refunds	40,742,158	0	0	40,742,158
Capital Outlay - Departmental	( 32,412)	0	( 1,507)	( 30,905)
Refunds	( 40,742,158)	0	0	( 40,742,158)
Stimulus	( 1,551)	0	0	( 1,551)
<b>Departmental Totals</b>				
Total Expenditures	3,188,710	0	148,421	3,040,289
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	3,188,710	0	148,421	3,040,289
<b>Allocation Step 1</b>				
Inbound- All Others	1,158,803	1,158,803	0	0
Reallocate Admin Costs		( 1,158,803)	53,938	1,104,865
1st Allocation	4,347,513	0	202,359	4,145,154
<b>Allocation Step 2</b>				
Inbound- All Others	55,604	55,604	0	0
Reallocate Admin Costs		( 55,604)	2,588	53,016
2nd Allocation	55,604	0	2,588	53,016
<b>Total For 24 TREASURER</b>				
Total Allocated	4,403,117	0	204,947	4,198,170



**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.	1,585	0.0327	66		66		66
INFORMATION TECHNOLOGY	51,639	1.0660	2,157		2,157		2,157
BUDGET AND PLANNING	787	0.0162	33		33		33
ACCOUNTING	2,048	0.0423	86		86		86
FACILITIES MANAG., DESIGN & CONST	103,948	2.1459	4,342		4,342		4,342
PERSONNEL	2,409	0.0497	101		101		101
PURCHASING	2,654	0.0548	111		111		111
GENERAL SERVICES	49,273	1.0172	2,058		2,058		2,058
TREASURER	54,289	1.1208	2,268		2,268		2,268
SECRETARY OF STATE	13,319	0.2750	556		556	8	564
SECURITY	916	0.0189	38		38	1	39
REVENUE	935,536	19.3136	39,085		39,085	530	39,615
LEGISLATURE	26,267	0.5423	1,097		1,097	15	1,112
JUDICIARY	143,519	2.9628	5,996		5,996	81	6,077
GOVERNOR	1,427	0.0295	60		60	1	61
LT. GOVERNOR	274	0.0057	11		11		11
AUDITOR	4,376	0.0903	183		183	2	185
ATTORNEY GENERAL	21,886	0.4518	914		914	12	926
AGRICULTURE	31,720	0.6548	1,325		1,325	18	1,343
INSURANCE	36,101	0.7453	1,508		1,508	20	1,528
CONSERVATION	120,368	2.4849	5,028		5,028	68	5,096
ECONOMIC DEVELOPMENT	49,837	1.0288	2,082		2,082	28	2,110
EDUCATION	481,847	9.9474	20,129		20,129	273	20,402
HIGHER EDUCATION	7,930	0.1637	331		331	4	335
HEALTH	184,232	3.8033	7,696		7,696	104	7,800
HIGHWAYS	520,911	10.7538	21,761		21,761	295	22,056
LABOR	96,543	1.9931	4,033		4,033	55	4,088
MENTAL HEALTH	304,734	6.2910	12,730		12,730	172	12,902



**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	150,847	3.1141	6,302		6,302	85	6,387
PUBLIC SAFETY	239,047	4.9349	9,986		9,986	135	10,121
SOCIAL SERVICES	819,752	16.9232	34,246		34,246	464	34,710
CORRECTIONS	379,593	7.8364	15,858		15,858	215	16,073
ALL OTHER	4,348	0.0898	182		182	2	184
SubTotal	4,843,962	100.0000	202,359		202,359	2,588	204,947
Total	4,843,962	100.0000	202,359		202,359	2,588	204,947

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	4,145,154		4,145,154	53,016	4,198,170
SubTotal	100	100.0000	4,145,154		4,145,154	53,016	4,198,170
Total	100	100.0000	4,145,154		4,145,154	53,016	4,198,170

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.	66	66	0
INFORMATION	2,157	2,157	0
BUDGET AND PLANNING	33	33	0
ACCOUNTING	86	86	0
FACILITIES MANAG.,	4,342	4,342	0
PERSONNEL	101	101	0
PURCHASING	111	111	0
GENERAL SERVICES	2,058	2,058	0
TREASURER	2,268	2,268	0
SECRETARY OF STATE	564	564	0
SECURITY	39	39	0
REVENUE	39,615	39,615	0
LEGISLATURE	1,112	1,112	0
JUDICIARY	6,077	6,077	0
GOVERNOR	61	61	0
LT. GOVERNOR	11	11	0
AUDITOR	185	185	0
ATTORNEY GENERAL	926	926	0
AGRICULTURE	1,343	1,343	0
INSURANCE	1,528	1,528	0
CONSERVATION	5,096	5,096	0
ECONOMIC DEVELOPMENT	2,110	2,110	0
EDUCATION	20,402	20,402	0
HIGHER EDUCATION	335	335	0
HEALTH	7,800	7,800	0
HIGHWAYS	22,056	22,056	0
LABOR	4,088	4,088	0
MENTAL HEALTH	12,902	12,902	0
NATURAL RESOURCES	6,387	6,387	0
PUBLIC SAFETY	10,121	10,121	0
SOCIAL SERVICES	34,710	34,710	0
CORRECTIONS	16,073	16,073	0
ALL OTHER	4,198,354	184	4,198,170



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

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	4,403,117	204,947	4,198,170



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:	31,825,638			31,825,638
BUILDING USE	406,376		406,376	
RETIREMENT/GROUP INSURANCE	3,527,525		3,527,525	
OASDHI	663,030		663,030	
BUILDING RENTAL	1,597,777		1,597,777	
WORKER'S COMPENSATION	6,738		6,738	
UNEMPLOYMENT COMPENSATION	11,775		11,775	
INSURANCE	144		144	
BUDGET AND PLANNING	12,911	1,389	14,300	
ACCOUNTING	10,797	268	11,065	
PURCHASING	17,617	58	17,675	
GENERAL SERVICES	2,719	3	2,722	
TREASURER	556	8	564	
SECRETARY OF STATE		124,989	124,989	
SECURITY		60,153	60,153	
REVENUE		648	648	
Total Allocated Additions:	6,257,965	187,516	6,445,481	6,445,481
Total To Be Allocated:	38,083,603	187,516		38,271,119

**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	7,318,287	0	2,074,565	5,243,722
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	21,373,318	0	443,794	20,929,524
General and Administrative	3,537,635	0	1,002,838	2,534,797
Capital Outlay - Departmental	( 165,636)	0	( 127,807)	( 37,829)
Capital Outlay - G & A	( 235,966)	0	( 66,891)	( 169,075)
Postage	( 2,000)	0	( 567)	( 1,433)
<b>Departmental Totals</b>				
Total Expenditures	31,825,638	0	3,325,932	28,499,706
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	31,825,638	0	3,325,932	28,499,706
<b>Allocation Step 1</b>				
Inbound- All Others	6,257,965	6,257,965	0	0
Reallocate Admin Costs		( 6,257,965)	653,989	5,603,976
1st Allocation	38,083,603	0	3,979,921	34,103,682
<b>Allocation Step 2</b>				
Inbound- All Others	187,516	187,516	0	0
Reallocate Admin Costs		( 187,516)	19,596	167,920
2nd Allocation	187,516	0	19,596	167,920
<b>Total For 25 SECRETARY OF STATE</b>				
Total Allocated	38,271,119	0	3,999,517	34,271,602



## MAXIMUS

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

## Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	79	0.0223	888		888		888
INFORMATION TECHNOLOGY	265	0.0748	2,978		2,978		2,978
BUDGET AND PLANNING	1	0.0003	11		11		11
ACCOUNTING	4,429	1.2506	49,773		49,773		49,773
FACILITIES MANAG., DESIGN & CONST	2,102	0.5935	23,622		23,622		23,622
PERSONNEL	417	0.1177	4,686		4,686		4,686
PURCHASING	9	0.0025	101		101		101
TREASURER	3,470	0.9798	38,996		38,996		38,996
SECRETARY OF STATE	11,122	3.1405	124,989		124,989		124,989
SECURITY	58	0.0164	652		652	3	655
REVENUE	1,535	0.4334	17,250		17,250	91	17,341
LEGISLATURE	924	0.2609	10,384		10,384	54	10,438
JUDICIARY	42,588	12.0254	478,602		478,602	2,512	481,114
GOVERNOR	131	0.0370	1,472		1,472	8	1,480
LT. GOVERNOR	6	0.0017	67		67		67
AUDITOR	1,801	0.5085	20,240		20,240	106	20,346
ATTORNEY GENERAL	61,654	17.4090	692,865		692,865	3,636	696,501
AGRICULTURE	813	0.2296	9,136		9,136	48	9,184
INSURANCE	11,248	3.1761	126,404		126,404	663	127,067
CONSERVATION	402	0.1135	4,518		4,518	24	4,542
ECONOMIC DEVELOPMENT	3,903	1.1021	43,862		43,862	230	44,092
EDUCATION	5,034	1.4214	56,572		56,572	297	56,869
HIGHER EDUCATION	2,000	0.5647	22,476		22,476	118	22,594
HEALTH	14,131	3.9901	158,804		158,804	833	159,637
HIGHWAYS	2,214	0.6252	24,881		24,881	131	25,012
LABOR	16,883	4.7672	189,730		189,730	996	190,726
MENTAL HEALTH	12,382	3.4963	139,148		139,148	730	139,878
NATURAL RESOURCES	10,467	2.9555	117,628		117,628	617	118,245

**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	19,780	5.5852	222,287		222,287	1,167	223,454
SOCIAL SERVICES	56,975	16.0878	640,282		640,282	3,360	643,642
CORRECTIONS	62,930	17.7694	707,204		707,204	3,713	710,917
ALL OTHER	4,397	1.2416	49,413		49,413	259	49,672
SubTotal	354,150	100.0000	3,979,921		3,979,921	19,596	3,999,517
Total	354,150	100.0000	3,979,921		3,979,921	19,596	3,999,517

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	34,103,682		34,103,682	167,920	34,271,602
SubTotal	100	100.0000	34,103,682		34,103,682	167,920	34,271,602
Total	100	100.0000	34,103,682		34,103,682	167,920	34,271,602

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.	888	888	0
INFORMATION	2,978	2,978	0
BUDGET AND PLANNING	11	11	0
ACCOUNTING	49,773	49,773	0
FACILITIES MANAG.,	23,622	23,622	0
PERSONNEL	4,686	4,686	0
PURCHASING	101	101	0
TREASURER	38,996	38,996	0
SECRETARY OF STATE	124,989	124,989	0
SECURITY	655	655	0
REVENUE	17,341	17,341	0
LEGISLATURE	10,438	10,438	0
JUDICIARY	481,114	481,114	0
GOVERNOR	1,480	1,480	0
LT. GOVERNOR	67	67	0
AUDITOR	20,346	20,346	0
ATTORNEY GENERAL	696,501	696,501	0
AGRICULTURE	9,184	9,184	0
INSURANCE	127,067	127,067	0
CONSERVATION	4,542	4,542	0
ECONOMIC DEVELOPMENT	44,092	44,092	0
EDUCATION	56,869	56,869	0
HIGHER EDUCATION	22,594	22,594	0
HEALTH	159,637	159,637	0
HIGHWAYS	25,012	25,012	0
LABOR	190,726	190,726	0
MENTAL HEALTH	139,878	139,878	0
NATURAL RESOURCES	118,245	118,245	0
PUBLIC SAFETY	223,454	223,454	0
SOCIAL SERVICES	643,642	643,642	0
CORRECTIONS	710,917	710,917	0
ALL OTHER	34,321,274	49,672	34,271,602

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
Direct Billed	0	0	0
Total	38,271,119	3,999,517	34,271,602

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:	1,059,398			1,059,398
BUILDING USE	3,433		3,433	
RETIREMENT/GROUP INSURANCE	447,020		447,020	
OASDHI	86,926		86,926	
UNEMPLOYMENT COMPENSATION	1,920		1,920	
INSURANCE	19		19	
BUDGET AND PLANNING	3,599	387	3,986	
ACCOUNTING	609	15	624	
PERSONNEL	676	5	681	
PURCHASING	336	1	337	
GENERAL SERVICES	357		357	
TREASURER	38	1	39	
SECRETARY OF STATE	652	3	655	
SECURITY		8,632	8,632	
Total Allocated Additions:	545,585	9,044	554,629	554,629
Total To Be Allocated:	1,604,983	9,044		1,614,027

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

	Total	General & Admin	SECURITY
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,236,483	0	1,236,483
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	55,851	0	55,851
General and Administrative	15,074	0	15,074
Capital Outlay - Departmental	( 1,842)	0	( 1,842)
Unallowable Security	( 246,168)	0	( 246,168)
<b>Departmental Totals</b>			
Total Expenditures	1,059,398	0	1,059,398
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,059,398	0	1,059,398
<b>Allocation Step 1</b>			
Inbound- All Others	545,585	545,585	0
Reallocate Admin Costs		( 545,585)	545,585
1st Allocation	1,604,983	0	1,604,983
<b>Allocation Step 2</b>			
Inbound- All Others	9,044	9,044	0
Reallocate Admin Costs		( 9,044)	9,044
2nd Allocation	9,044	0	9,044
<b>Total For 26 SECURITY</b>			
Total Allocated	1,614,027	0	1,614,027



**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.	19	0.3193	5,125		5,125		5,125
INFORMATION TECHNOLOGY	637	10.7059	171,828		171,828		171,828
BUDGET AND PLANNING	25	0.4202	6,744		6,744		6,744
ACCOUNTING	49	0.8235	13,218		13,218		13,218
FACILITIES MANAG., DESIGN & CONST	170	2.8571	45,857		45,857		45,857
PERSONNEL	52	0.8740	14,027		14,027		14,027
PURCHASING	34	0.5714	9,171		9,171		9,171
GENERAL SERVICES	24	0.4034	6,474		6,474		6,474
TREASURER	47	0.7899	12,678		12,678		12,678
SECRETARY OF STATE	223	3.7479	60,153		60,153		60,153
SECURITY	32	0.5378	8,632		8,632		8,632
REVENUE	892	14.9916	240,611		240,611	1,738	242,349
LEGISLATURE	447	7.5126	120,576		120,576	872	121,448
JUDICIARY	61	1.0252	16,454		16,454	119	16,573
GOVERNOR	24	0.4034	6,474		6,474	47	6,521
LT. GOVERNOR	5	0.0840	1,349		1,349	10	1,359
AUDITOR	101	1.6975	27,244		27,244	197	27,441
ATTORNEY GENERAL	224	3.7647	60,423		60,423	437	60,860
AGRICULTURE	5	0.0840	1,349		1,349	10	1,359
INSURANCE	204	3.4286	55,028		55,028	398	55,426
ECONOMIC DEVELOPMENT	401	6.7395	108,168		108,168	782	108,950
EDUCATION	266	4.4706	71,752		71,752	519	72,271
HIGHER EDUCATION	60	1.0084	16,185		16,185	117	16,302
HEALTH	90	1.5126	24,277		24,277	175	24,452
HIGHWAYS	465	7.8151	125,431		125,431	907	126,338
LABOR	424	7.1261	114,372		114,372	827	115,199
NATURAL RESOURCES	377	6.3361	101,694		101,694	735	102,429
PUBLIC SAFETY	196	3.2941	52,870		52,870	382	53,252

**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
SOCIAL SERVICES	370	6.2185	99,806		99,806	721	100,527
ALL OTHER	26	0.4370	7,013		7,013	51	7,064
SubTotal	5,950	100.0000	1,604,983		1,604,983	9,044	1,614,027
Total	5,950	100.0000	1,604,983		1,604,983	9,044	1,614,027

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.	5,125	5,125
INFORMATION	171,828	171,828
BUDGET AND PLANNING	6,744	6,744
ACCOUNTING	13,218	13,218
FACILITIES MANAG.,	45,857	45,857
PERSONNEL	14,027	14,027
PURCHASING	9,171	9,171
GENERAL SERVICES	6,474	6,474
TREASURER	12,678	12,678
SECRETARY OF STATE	60,153	60,153
SECURITY	8,632	8,632
REVENUE	242,349	242,349
LEGISLATURE	121,448	121,448
JUDICIARY	16,573	16,573
GOVERNOR	6,521	6,521
LT. GOVERNOR	1,359	1,359
AUDITOR	27,441	27,441
ATTORNEY GENERAL	60,860	60,860
AGRICULTURE	1,359	1,359
INSURANCE	55,426	55,426
ECONOMIC DEVELOPMENT	108,950	108,950
EDUCATION	72,271	72,271
HIGHER EDUCATION	16,302	16,302
HEALTH	24,452	24,452
HIGHWAYS	126,338	126,338
LABOR	115,199	115,199
NATURAL RESOURCES	102,429	102,429
PUBLIC SAFETY	53,252	53,252
SOCIAL SERVICES	100,527	100,527
ALL OTHER	7,064	7,064
Direct Billed	0	0

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

Receiving Department	Total	SECURITY
Total	<u>1,614,027</u>	<u>1,614,027</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
Expenditures Per Financial Statement:	466,189,061			466,189,061
BUILDING USE	562,010		562,010	
RETIREMENT/GROUP INSURANCE	18,125,989		18,125,989	
OASDHI	3,237,639		3,237,639	
BUILDING RENTAL	2,988,135		2,988,135	
WORKER'S COMPENSATION	86,027		86,027	
UNEMPLOYMENT COMPENSATION	77,596		77,596	
INSURANCE	844		844	
BUDGET AND PLANNING	65,612	7,060	72,672	
ACCOUNTING	94,109	2,330	96,439	
PERSONNEL	117,806	816	118,622	
PURCHASING	49,687	163	49,850	
GENERAL SERVICES	14,974	16	14,990	
TREASURER	39,085	530	39,615	
SECRETARY OF STATE	17,250	91	17,341	
SECURITY	240,611	1,738	242,349	
REVENUE		77,914	77,914	
Total Allocated Additions:	<u>25,717,374</u>	<u>90,658</u>	<u>25,808,032</u>	<u>25,808,032</u>
Total To Be Allocated:	<u><u>491,906,435</u></u>	<u><u>90,658</u></u>		<u><u>491,997,093</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	38,048,904	0	155,526	37,893,378
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	409,089,539	0	4,658	409,084,881
General and Administrative	19,934,748	0	81,484	19,853,264
Refunds	1,189,720,591	0	0	1,189,720,591
Capital Outlay - Departmental	( 822,417)	0	0	( 822,417)
Capital Outlay - G & A	( 61,713)	0	( 252)	( 61,461)
Refunds	( 1,189,720,591)	0	0	( 1,189,720,591)
<b>Departmental Totals</b>				
Total Expenditures	466,189,061	0	241,416	465,947,645
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	466,189,061	0	241,416	465,947,645
<b>Allocation Step 1</b>				
Inbound- All Others	25,717,374	25,717,374	0	0
Reallocate Admin Costs		( 25,717,374)	13,322	25,704,052
1st Allocation	491,906,435	0	254,738	491,651,697
<b>Allocation Step 2</b>				
Inbound- All Others	90,658	90,658	0	0
Reallocate Admin Costs		( 90,658)	47	90,611
2nd Allocation	90,658	0	47	90,611
<b>Total For 27 REVENUE</b>				
Total Allocated	491,997,093	0	254,785	491,742,308



**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.	4,065	0.0331	84		84		84
INFORMATION TECHNOLOGY	71,435	0.5825	1,484		1,484		1,484
BUDGET AND PLANNING	2,496	0.0204	52		52		52
ACCOUNTING	81,068	0.6611	1,684		1,684		1,684
FACILITIES MANAG., DESIGN & CONST	4,129	0.0337	86		86		86
PERSONNEL	3,701	0.0302	77		77		77
PURCHASING	2,612	0.0213	54		54		54
GENERAL SERVICES	50,220	0.4095	1,043		1,043		1,043
TREASURER	3,905	0.0318	81		81		81
SECRETARY OF STATE	31,172	0.2542	648		648		648
REVENUE	3,750,747	30.5858	77,914		77,914		77,914
LEGISLATURE	52,328	0.4267	1,087		1,087		1,087
JUDICIARY	309,698	2.5255	6,433		6,433	2	6,435
GOVERNOR	9,922	0.0809	206		206		206
LT. GOVERNOR	676	0.0055	14		14		14
AUDITOR	10,121	0.0825	210		210		210
ATTORNEY GENERAL	23,546	0.1920	489		489		489
AGRICULTURE	9,707	0.0792	202		202		202
INSURANCE	142	0.0012	3		3		3
CONSERVATION	100,897	0.8228	2,096		2,096	1	2,097
ECONOMIC DEVELOPMENT	15,373	0.1254	319		319		319
EDUCATION	1,000,816	8.1612	20,790		20,790	6	20,796
HIGHER EDUCATION	1,197,983	9.7691	24,886		24,886	7	24,893
HEALTH	415,127	3.3852	8,623		8,623	2	8,625
HIGHWAYS	345,629	2.8185	7,180		7,180	2	7,182
LABOR	14,746	0.1202	306		306		306
MENTAL HEALTH	973,464	7.9382	20,222		20,222	6	20,228
NATURAL RESOURCES	111,487	0.9091	2,316		2,316	1	2,317



**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	315,173	2.5701	6,547		6,547	2	6,549
SOCIAL SERVICES	2,354,177	19.1973	48,903		48,903	12	48,915
CORRECTIONS	991,009	8.0813	20,586		20,586	6	20,592
ALL OTHER	5,461	0.0445	113		113		113
SubTotal	12,263,032	100.0000	254,738		254,738	47	254,785
Total	12,263,032	100.0000	254,738		254,738	47	254,785

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	491,651,697		491,651,697	90,611	491,742,308
SubTotal	100	100.0000	491,651,697		491,651,697	90,611	491,742,308
Total	100	100.0000	491,651,697		491,651,697	90,611	491,742,308

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.	84	84	0
INFORMATION	1,484	1,484	0
BUDGET AND PLANNING	52	52	0
ACCOUNTING	1,684	1,684	0
FACILITIES MANAG.,	86	86	0
PERSONNEL	77	77	0
PURCHASING	54	54	0
GENERAL SERVICES	1,043	1,043	0
TREASURER	81	81	0
SECRETARY OF STATE	648	648	0
REVENUE	77,914	77,914	0
LEGISLATURE	1,087	1,087	0
JUDICIARY	6,435	6,435	0
GOVERNOR	206	206	0
LT. GOVERNOR	14	14	0
AUDITOR	210	210	0
ATTORNEY GENERAL	489	489	0
AGRICULTURE	202	202	0
INSURANCE	3	3	0
CONSERVATION	2,097	2,097	0
ECONOMIC DEVELOPMENT	319	319	0
EDUCATION	20,796	20,796	0
HIGHER EDUCATION	24,893	24,893	0
HEALTH	8,625	8,625	0
HIGHWAYS	7,182	7,182	0
LABOR	306	306	0
MENTAL HEALTH	20,228	20,228	0
NATURAL RESOURCES	2,317	2,317	0
PUBLIC SAFETY	6,549	6,549	0
SOCIAL SERVICES	48,915	48,915	0
CORRECTIONS	20,592	20,592	0
ALL OTHER	491,742,421	113	491,742,308



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

Receiving Department	Total	CASHIER	GENERAL GOV'T
Direct Billed	0	0	0
<b>Total</b>	<b>491,997,093</b>	<b>254,785</b>	<b>491,742,308</b>

