

# STATE OF MISSOURI



## STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2014

OFFICE OF ADMINISTRATION  
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

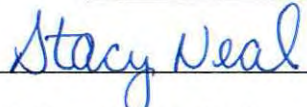
Certification by the Responsible Official

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 2014 proposal to establish cost allocations or billings for fiscal year 2016 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 31, 2015

STATE OF MISSOURI  
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN  
ACTUAL 2014

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STATE OF MISSOURI  
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

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The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2016.

The fixed allocations for the Fiscal Year 2016 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2012 allocations from the Actual Fiscal Year 2014 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2014 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 2016  
 BASED ON FY 2014 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING USE	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	630,778	523	220,116	---	24,527	---	---
JUDICIARY	120,626	3,320	1,619,420	35,806	139,852	---	---
GOVERNOR	42,045	17	(709,113)	42,349	593	---	---
LT GOVERNOR	11,815	3	---	2,119	313	---	---
AUDITOR	46,741	88	3,476	1,935	4,344	---	1,899
ATTORNEY GENERAL	194,329	235	(39,036)	2,857	21,896	---	6,645
AGRICULTURE	131,865	1,017	(23,257)	49,078	31,182	31,027	9,609
INSURANCE	209,026	975	13,435	37,143	34,084	29,267	4,461
CONSERVATION	---	1,507	---	5,301	132,481	---	72,611
ECONOMIC DEVELOPMENT	154,412	543	2,903	93,043	40,131	64,537	10,874
EDUCATION	155,932	5,792	1,031,372	130,461	466,009	---	248,959
HIGHER ED	22,685	255	(6,993)	86,361	8,792	---	29,240
HEALTH	718,935	(3,179)	285,266	61,661	194,549	197,678	279,485
HIGHWAYS	---	4,186	---	39,033	591,580	---	---
LABOR	96,101	638	475,832	51,152	111,989	73,723	47,437
MENTAL HEALTH	210,217	6,798	11,820,918	77,169	282,530	757,668	91,173
NATURAL RESOURCES	344,872	1,325	435,534	52,074	164,287	154,711	22,529
PUBLIC SAFETY	315,733	45,746	2,589,035	120,554	222,261	251,163	199,629
SOCIAL SERVICES	856,085	5,000	1,854,105	234,792	338,824	746,056	1,349,916
CORRECTIONS	141,725	9,274	11,284,660	52,720	344,586	1,229,296	736,070
TOTAL	4,403,922	84,083	30,637,673	1,175,628	3,154,790	3,535,126	3,110,537
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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 2016  
 BASED ON FY 2014 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 16
LEGISLATURE	16,918	1,401	5,319	125,019	1,773	1,026,374
JUDICIARY	105,857	8,124	679,352	16,732	10,597	2,739,686
GOVERNOR	530	38	2,476	4,147	264	(616,654)
LT GOVERNOR	116	16	105	1,395	26	15,908
AUDITOR	2,840	247	24,009	26,234	335	112,148
ATTORNEY GENERAL	9,840	1,184	983,453	67,348	806	1,249,557
AGRICULTURE	11,720	1,638	12,092	(32,842)	315	223,444
INSURANCE	19,440	1,834	169,868	58,349	6	577,868
CONSERVATION	48,442	6,912	2,149	---	3,732	273,135
ECONOMIC DEVELOPMENT	18,821	2,141	78,733	180,487	1,088	647,713
EDUCATION	67,656	22,958	133,189	70,237	40,065	2,372,630
HIGHER ED	1,406	435	35,183	12,794	40,820	230,978
HEALTH	46,001	9,874	226,376	24,560	15,028	2,056,234
HIGHWAYS	136,512	29,833	36,410	137,493	15,441	990,488
LABOR	21,106	5,550	242,470	90,252	518	1,216,768
MENTAL HEALTH	205,086	16,336	254,074	564	39,398	13,761,951
NATURAL RESOURCES	53,090	8,423	177,687	78,364	5,855	1,498,751
PUBLIC SAFETY	130,856	12,360	323,520	59,783	8,551	4,259,191
SOCIAL SERVICES	179,097	37,169	1,117,810	108,869	88,146	6,915,869
CORRECTIONS	283,527	20,489	1,007,809	---	34,940	15,145,096
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TOTAL	1,358,861	186,962	5,512,084	1,029,785	307,704	54,697,135
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## Notes:

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

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUILDING USE	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	620,191	609,604	10,587	620,191	630,778
JUDICIARY	88,755	56,884	31,871	88,755	120,626
GOVERNOR	46,135	50,225	(4,090)	46,135	42,045
LT GOVERNOR	11,617	11,419	198	11,617	11,815
AUDITOR	52,840	58,939	(6,099)	52,840	46,741
ATTORNEY GENERAL	182,498	170,667	11,831	182,498	194,329
AGRICULTURE	130,447	129,029	1,418	130,447	131,865
INSURANCE	216,514	224,002	(7,488)	216,514	209,026
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	156,069	157,726	(1,657)	156,069	154,412
EDUCATION	155,464	154,996	468	155,464	155,932
HIGHER ED	22,513	22,341	172	22,513	22,685
HEALTH	718,830	718,725	105	718,830	718,835
HIGHWAYS	---	---	---	---	---
LABOR	94,760	93,419	1,341	94,760	96,101
MENTAL HEALTH	209,621	209,025	596	209,621	210,217
NATURAL RESOURCES	435,973	527,074	(91,101)	435,973	344,872
PUBLIC SAFETY	304,467	293,201	11,266	304,467	315,733
SOCIAL SERVICES	859,175	862,265	(3,090)	859,175	856,085
CORRECTIONS	134,216	126,707	7,509	134,216	141,725
TOTAL	4,440,085	4,476,248	(36,163)	4,440,085	4,403,922

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	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	426	329	97	426	523
JUDICIARY	2,614	1,908	706	2,614	3,320
GOVERNOR	15	13	2	15	17
LT GOVERNOR	3	3	---	3	3
AUDITOR	72	56	16	72	88
ATTORNEY GENERAL	240	245	(5)	240	235
AGRICULTURE	659	301	358	659	1,017
INSURANCE	815	655	160	815	975
CONSERVATION	1,204	901	303	1,204	1,507
ECONOMIC DEVELOPMENT	526	509	17	526	543
EDUCATION	3,752	1,712	2,040	3,752	5,792
HIGHER ED	792	1,329	(537)	792	255
HEALTH	1,248	5,675	(4,427)	1,248	(3,179)
HIGHWAYS	3,494	2,802	692	3,494	4,186
LABOR	559	480	79	559	638
MENTAL HEALTH	5,562	4,326	1,236	5,562	6,798
NATURAL RESOURCES	1,387	1,449	(62)	1,387	1,325
PUBLIC SAFETY	51,386	57,026	(5,640)	51,386	45,746
SOCIAL SERVICES	4,629	4,258	371	4,629	5,000
CORRECTIONS	7,393	5,512	1,881	7,393	9,274
TOTAL	86,776	89,489	(2,713)	86,776	84,063



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

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WORKERS' COMP	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	146,316	72,516	73,800	148,316	220,116
JUDICIARY	1,178,085	736,750	441,335	1,178,085	1,619,420
GOVERNOR	41,931	792,975	(751,044)	41,931	(709,113)
LT GOVERNOR	---	---	---	---	---
AUDITOR	2,746	2,016	730	2,746	3,476
ATTORNEY GENERAL	3,155	45,346	(42,191)	3,155	(39,036)
AGRICULTURE	33,952	91,161	(57,209)	33,952	(23,257)
INSURANCE	9,582	5,729	3,853	9,582	13,435
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	27,791	52,679	(24,888)	27,791	2,903
EDUCATION	788,121	544,870	243,251	788,121	1,031,372
HIGHER ED	---	6,993	(6,993)	---	(6,993)
HEALTH	184,625	83,984	100,641	184,625	285,266
HIGHWAYS	---	---	---	---	---
LABOR	335,229	194,626	140,603	335,229	475,832
MENTAL HEALTH	10,032,861	8,244,804	1,788,057	10,032,861	11,820,918
NATURAL RESOURCES	368,068	300,602	67,466	368,068	435,534
PUBLIC SAFETY	2,182,363	1,795,691	386,672	2,182,363	2,569,035
SOCIAL SERVICES	1,749,451	1,644,797	104,654	1,749,451	1,854,105
CORRECTIONS	10,331,051	9,377,442	953,609	10,331,051	11,284,660
TOTAL	27,415,327	23,992,981	3,422,346	27,415,327	30,837,673

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUDGET & PLANNING	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	---	---	---	---	---
JUDICIARY	33,636	31,466	2,170	33,636	35,806
GOVERNOR	39,783	37,217	2,566	39,783	42,349
LT GOVERNOR	1,991	1,863	128	1,991	2,119
AUDITOR	1,818	1,701	117	1,818	1,935
ATTORNEY GENERAL	2,684	2,511	173	2,684	2,857
AGRICULTURE	46,104	43,130	2,974	46,104	49,078
INSURANCE	34,892	32,841	2,251	34,892	37,143
CONSERVATION	4,979	4,857	322	4,979	5,301
ECONOMIC DEVELOPMENT	87,403	81,783	5,640	87,403	93,043
EDUCATION	122,554	114,647	7,907	122,554	130,461
HIGHER ED	81,128	75,891	5,235	81,126	86,361
HEALTH	57,923	54,185	3,738	57,923	61,661
HIGHWAYS	36,667	34,301	2,366	36,667	39,033
LABOR	48,052	44,952	3,100	48,052	51,152
MENTAL HEALTH	72,511	67,833	4,678	72,511	77,189
NATURAL RESOURCES	48,918	45,762	3,156	48,918	52,074
PUBLIC SAFETY	113,247	105,940	7,307	113,247	120,554
SOCIAL SERVICES	220,563	206,334	14,229	220,563	234,792
CORRECTIONS	49,524	46,328	3,196	49,524	52,720
TOTAL	1,104,375	1,033,122	71,253	1,104,375	1,175,628

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

ACCOUNTING & PAYROLL	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	22,897	21,267	1,630	22,897	24,527
JUDICIARY	122,360	104,888	17,492	122,360	139,852
GOVERNOR	1,220	1,847	(627)	1,220	593
LT GOVERNOR	251	189	62	251	313
AUDITOR	3,916	3,488	428	3,916	4,344
ATTORNEY GENERAL	19,963	18,030	1,933	19,963	21,896
AGRICULTURE	29,191	27,200	1,991	29,191	31,182
INSURANCE	31,718	29,372	2,346	31,718	34,064
CONSERVATION	114,858	97,235	17,623	114,858	132,481
ECONOMIC DEVELOPMENT	41,255	42,379	(1,124)	41,255	40,131
EDUCATION	471,744	477,479	(5,735)	471,744	466,009
HIGHER ED	7,792	6,792	1,000	7,792	8,792
HEALTH	175,841	157,133	18,708	175,841	194,549
HIGHWAYS	528,787	465,994	62,793	528,787	591,580
LABOR	95,484	78,979	16,505	95,484	111,989
MENTAL HEALTH	254,684	226,838	27,846	254,684	282,530
NATURAL RESOURCES	141,695	119,103	22,592	141,695	164,287
PUBLIC SAFETY	204,858	187,455	17,403	204,858	222,261
SOCIAL SERVICES	346,181	353,538	(7,357)	346,181	338,824
CORRECTIONS	312,569	280,552	32,017	312,569	344,586
TOTAL	2,927,264	2,699,738	227,526	2,927,264	3,154,790

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PERSONNEL	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	28,876	26,725	2,151	28,876	31,027
INSURANCE	27,417	25,567	1,850	27,417	29,267
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	69,220	73,903	(4,683)	69,220	64,537
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	173,466	149,254	24,212	173,466	197,678
HIGHWAYS	---	---	---	---	---
LABOR	77,142	80,561	(3,419)	77,142	73,723
MENTAL HEALTH	698,760	639,852	58,908	698,760	757,668
NATURAL RESOURCES	146,049	137,387	8,662	146,049	154,711
PUBLIC SAFETY	233,928	216,693	17,235	233,928	251,163
SOCIAL SERVICES	714,710	683,364	31,346	714,710	746,056
CORRECTIONS	1,126,980	1,028,664	100,316	1,126,980	1,229,296
TOTAL	3,298,548	3,061,970	236,578	3,298,548	3,535,126

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PURCHASING	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	1,747	1,595	152	1,747	1,899
ATTORNEY GENERAL	4,821	2,997	1,824	4,821	6,645
AGRICULTURE	8,282	6,955	1,327	8,282	9,609
INSURANCE	4,773	5,085	(312)	4,773	4,461
CONSERVATION	63,162	53,713	9,449	63,162	72,611
ECONOMIC DEVELOPMENT	52,785	94,696	(41,911)	52,785	10,874
EDUCATION	211,492	174,025	37,467	211,492	248,959
HIGHER ED	25,757	22,274	3,483	25,757	29,240
HEALTH	219,276	159,067	60,209	219,276	279,485
HIGHWAYS	---	---	---	---	---
LABOR	25,787	4,137	21,650	25,787	47,437
MENTAL HEALTH	91,996	92,819	(823)	91,996	91,173
NATURAL RESOURCES	28,078	33,627	(5,549)	28,078	22,529
PUBLIC SAFETY	166,499	133,369	33,130	166,499	199,629
SOCIAL SERVICES	852,689	355,462	497,227	852,689	1,349,916
CORRECTIONS	636,662	537,254	99,408	636,662	736,070
<b>TOTAL</b>	<b>2,393,806</b>	<b>1,677,075</b>	<b>716,731</b>	<b>2,393,806</b>	<b>3,110,537</b>

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

GENERAL SERVICES	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	12,200	7,482	4,718	12,200	16,918
JUDICIARY	74,640	43,423	31,217	74,640	105,857
GOVERNOR	418	306	112	418	530
LT GOVERNOR	91	66	25	91	116
AUDITOR	2,055	1,270	785	2,055	2,840
ATTORNEY GENERAL	6,837	3,834	3,003	6,837	9,840
AGRICULTURE	8,418	5,116	3,302	8,418	11,720
INSURANCE	13,855	8,270	5,585	13,855	19,440
CONSERVATION	34,474	20,506	13,968	34,474	48,442
ECONOMIC DEVELOPMENT	14,291	9,761	4,530	14,291	18,821
EDUCATION	48,693	29,730	18,963	48,693	67,656
HIGHER ED	1,037	668	369	1,037	1,406
HEALTH	32,802	19,203	13,399	32,802	46,001
HIGHWAYS	100,040	63,568	36,472	100,040	136,512
LABOR	16,019	10,932	5,087	16,019	21,106
MENTAL HEALTH	146,842	88,598	58,244	146,842	205,086
NATURAL RESOURCES	37,729	22,368	15,361	37,729	53,090
PUBLIC SAFETY	94,331	57,806	36,525	94,331	130,856
SOCIAL SERVICES	129,915	80,733	49,182	129,915	179,097
CORRECTIONS	201,262	118,997	82,265	201,262	283,527
TOTAL	975,749	592,637	383,112	975,749	1,358,861

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

TREASURER DISBURSEMENTS	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	1,257	1,113	144	1,257	1,401
JUDICIARY	6,897	5,670	1,227	6,897	8,124
GOVERNOR	63	88	(25)	63	38
LT GOVERNOR	13	10	3	13	16
AUDITOR	216	185	31	216	247
ATTORNEY GENERAL	1,033	882	151	1,033	1,184
AGRICULTURE	1,468	1,298	170	1,468	1,638
INSURANCE	1,637	1,440	197	1,637	1,834
CONSERVATION	5,816	4,720	1,096	5,816	6,912
ECONOMIC DEVELOPMENT	2,099	2,057	42	2,099	2,141
EDUCATION	22,067	21,176	891	22,067	22,958
HIGHER ED	373	311	62	373	435
HEALTH	8,582	7,290	1,292	8,582	9,874
HIGHWAYS	25,793	21,753	4,040	25,793	29,833
LABOR	4,621	3,892	929	4,621	5,550
MENTAL HEALTH	14,210	12,084	2,126	14,210	16,336
NATURAL RESOURCES	7,044	5,665	1,379	7,044	8,423
PUBLIC SAFETY	11,004	9,648	1,356	11,004	12,360
SOCIAL SERVICES	36,293	35,417	876	36,293	37,169
CORRECTIONS	17,898	15,307	2,591	17,898	20,489
TOTAL	168,384	149,806	18,578	168,384	186,962

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

RECORDS MANAGEMENT	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	13,357	21,395	(8,038)	13,357	5,319
JUDICIARY	598,155	516,958	81,197	598,155	679,352
GOVERNOR	1,949	1,422	527	1,949	2,476
LT GOVERNOR	91	77	14	91	105
AUDITOR	24,791	25,573	(782)	24,791	24,009
ATTORNEY GENERAL	872,649	761,845	110,804	872,649	983,453
AGRICULTURE	11,485	10,878	607	11,485	12,092
INSURANCE	155,867	141,866	14,001	155,867	169,868
CONSERVATION	4,002	5,855	(1,853)	4,002	2,149
ECONOMIC DEVELOPMENT	62,082	45,431	16,651	62,082	78,733
EDUCATION	100,879	68,569	32,310	100,879	133,189
HIGHER ED	28,975	22,767	6,208	28,975	35,183
HEALTH	200,187	173,998	26,189	200,187	226,376
HIGHWAYS	31,209	26,008	5,201	31,209	36,410
LABOR	225,549	208,628	16,921	225,549	242,470
MENTAL HEALTH	200,212	146,350	53,862	200,212	254,074
NATURAL RESOURCES	152,813	127,939	24,874	152,813	177,687
PUBLIC SAFETY	281,173	238,826	42,347	281,173	323,520
SOCIAL SERVICES	891,828	665,846	225,982	891,828	1,117,810
CORRECTIONS	877,729	747,649	130,080	877,729	1,007,809
TOTAL	4,734,982	3,957,880	777,102	4,734,982	5,512,084



STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

SECURITY	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	127,002	128,985	(1,983)	127,002	125,019
JUDICIARY	17,498	18,284	(766)	17,498	16,732
GOVERNOR	5,926	7,705	(1,779)	5,926	4,147
LT GOVERNOR	1,411	1,427	(16)	1,411	1,395
AUDITOR	26,529	26,824	(295)	26,529	26,234
ATTORNEY GENERAL	64,065	60,782	3,283	64,065	67,348
AGRICULTURE	1,129	35,100	(33,971)	1,129	(32,842)
INSURANCE	58,139	57,929	210	58,139	58,349
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	122,204	63,921	58,283	122,204	180,487
EDUCATION	75,355	80,473	(5,118)	75,355	70,237
HIGHER ED	14,958	17,122	(2,164)	14,958	12,794
HEALTH	24,836	25,112	(276)	24,836	24,580
HIGHWAYS	130,671	123,849	6,822	130,671	137,493
LABOR	112,044	133,836	(21,792)	112,044	90,252
MENTAL HEALTH	282	---	282	282	564
NATURAL RESOURCES	94,828	111,292	(16,464)	94,828	78,364
PUBLIC SAFETY	57,857	55,931	1,926	57,857	59,783
SOCIAL SERVICES	108,939	109,009	(70)	108,939	108,869
CORRECTIONS	---	---	---	---	---
TOTAL	1,043,673	1,057,561	(13,888)	1,043,673	1,029,785

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

REVENUE CASHIER	2014 CARRY-FORWARD	2012 ACTUAL	CARRY-FORWARD ADJUSTMENT	2014 ACTUAL	FIXED FY 16
LEGISLATURE	1,367	961	406	1,367	1,773
JUDICIARY	8,130	5,663	2,467	8,130	10,597
GOVERNOR	258	252	6	258	264
LT GOVERNOR	19	12	7	19	26
AUDITOR	264	193	71	264	335
ATTORNEY GENERAL	620	434	186	620	806
AGRICULTURE	262	209	53	262	315
INSURANCE	4	2	2	4	6
CONSERVATION	2,897	2,062	835	2,897	3,732
ECONOMIC DEVELOPMENT	702	316	386	702	1,088
EDUCATION	30,065	20,065	10,000	30,065	40,065
HIGHER ED	31,583	22,346	9,237	31,583	40,820
HEALTH	11,496	7,964	3,532	11,496	15,028
HIGHWAYS	11,062	6,683	4,379	11,062	15,441
LABOR	401	284	117	401	518
MENTAL HEALTH	28,283	17,168	11,115	28,283	39,398
NATURAL RESOURCES	4,054	2,253	1,801	4,054	5,855
PUBLIC SAFETY	7,889	7,227	662	7,889	8,551
SOCIAL SERVICES	67,272	46,398	20,874	67,272	88,146
CORRECTIONS	26,506	18,072	8,434	26,506	34,940
TOTAL	233,134	158,564	74,570	233,134	307,704

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
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CENTRAL SERVICE COST ALLOCATION PLAN  
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CENTRAL SERVICE COST ALLOCATION PLAN  
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**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	146,316	0
JUDICIARY	88,755	0	0	0	0	1,178,085	0
GOVERNOR	46,135	0	0	0	0	41,931	0
L.T. GOVERNOR	11,617	0	0	0	0	0	0
AUDITOR	52,840	0	0	0	0	2,746	0
ATTORNEY GENERAL	182,498	0	0	0	0	3,155	0
AGRICULTURE	130,447	0	0	0	0	33,952	0
INSURANCE	216,514	0	0	0	0	9,582	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	156,069	0	0	0	0	27,791	0
EDUCATION	155,464	0	0	0	0	788,121	0
HIGHER EDUCATION	22,513	0	0	0	0	0	0
HEALTH	718,830	0	0	0	0	184,625	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	94,760	0	0	0	0	335,229	0
MENTAL HEALTH	209,621	0	0	0	0	10,032,861	0
NATURAL RESOURCES	435,973	0	0	0	0	368,068	0
PUBLIC SAFETY	304,467	0	0	0	0	2,182,363	0
SOCIAL SERVICES	859,175	0	0	0	0	1,748,451	0
CORRECTIONS	134,216	0	0	0	0	10,331,051	0
ALL OTHER	113,227	0	0	0	126,668	1,945,986	0
SubTotal	4,553,312	0	0	0	126,668	29,361,313	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	4,553,312	0	0	0	126,668	29,361,313	0

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

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	426	0	0	0	22,897	0	0
JUDICIARY	2,614	0	0	33,636	122,360	0	0
GOVERNOR	15	0	0	39,783	1,220	0	0
LT. GOVERNOR	3	0	0	1,991	251	0	0
AUDITOR	72	0	0	1,818	3,916	0	0
ATTORNEY GENERAL	240	0	0	2,684	19,963	0	0
AGRICULTURE	659	0	0	46,104	29,191	0	28,876
INSURANCE	815	0	0	34,892	31,718	0	27,417
CONSERVATION	1,204	0	0	4,979	114,858	0	0
ECONOMIC DEVELOPMENT	526	0	0	87,403	41,255	0	69,220
EDUCATION	3,752	0	0	122,554	471,744	0	0
HIGHER EDUCATION	792	0	0	81,126	7,792	0	0
HEALTH	1,248	0	0	57,923	175,841	0	173,466
HIGHWAYS	3,494	0	0	36,667	528,787	0	0
LABOR	559	0	0	48,052	95,484	0	77,142
MENTAL HEALTH	5,562	0	0	72,511	254,684	0	698,760
NATURAL RESOURCES	1,387	0	0	48,918	141,695	0	146,049
PUBLIC SAFETY	51,386	0	0	113,247	204,858	0	233,928
SOCIAL SERVICES	4,629	0	0	220,563	346,181	0	714,710
CORRECTIONS	7,393	0	0	49,524	312,569	0	1,128,980
ALL OTHER	7,984	352,718	182,243,761	977,725	67,296	115,659,880	700,439
SubTotal	94,760	352,718	182,243,761	2,082,100	2,994,560	115,659,880	3,998,987
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	94,760	352,718	182,243,761	2,082,100	2,994,560	115,659,880	3,998,987





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

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	12,200	1,257	13,357	127,002	1,367	945,013
JUDICIARY	0	74,640	6,897	598,155	17,498	8,130	2,130,770
GOVERNOR	0	418	63	1,949	5,926	258	137,698
LT. GOVERNOR	0	91	13	91	1,411	19	15,487
AUDITOR	1,747	2,055	216	24,791	26,529	264	116,994
ATTORNEY GENERAL	4,821	6,837	1,033	872,649	64,065	620	1,158,565
AGRICULTURE	8,282	8,418	1,468	11,485	1,129	262	300,273
INSURANCE	4,773	13,855	1,637	155,867	58,139	4	555,213
CONSERVATION	63,162	34,474	5,816	4,002	0	2,897	231,392
ECONOMIC DEVELOPMENT	52,785	14,291	2,099	62,082	122,204	702	636,427
EDUCATION	211,492	48,693	22,067	100,879	75,355	30,065	2,030,186
HIGHER EDUCATION	25,757	1,037	373	28,975	14,958	31,583	214,906
HEALTH	219,276	32,802	8,582	200,187	24,836	11,496	1,808,912
HIGHWAYS	0	100,040	25,793	31,209	130,671	11,062	867,723
LABOR	25,787	16,019	4,621	225,549	112,044	401	1,035,647
MENTAL HEALTH	91,996	146,842	14,210	200,212	282	28,283	11,755,824
NATURAL RESOURCES	28,078	37,729	7,044	152,813	94,828	4,054	1,466,636
PUBLIC SAFETY	166,499	94,331	11,004	281,173	57,857	7,889	3,709,002
SOCIAL SERVICES	852,689	129,915	36,293	891,828	108,939	67,272	5,981,645
CORRECTIONS	636,662	201,262	17,898	877,729	0	26,506	13,723,790
ALL OTHER	3,186,870	18,635,653	4,635,149	27,459,433	6,773	522,324,520	878,444,082
<b>SubTotal</b>	<b>5,580,676</b>	<b>19,611,402</b>	<b>4,803,533</b>	<b>32,194,415</b>	<b>1,050,446</b>	<b>522,557,654</b>	<b>927,266,185</b>
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>5,580,676</b>	<b>19,611,402</b>	<b>4,803,533</b>	<b>32,194,415</b>	<b>1,050,446</b>	<b>522,557,654</b>	<b>927,266,185</b>



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

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	945,013	0	945,013
JUDICIARY	0	2,130,770	0	2,130,770
GOVERNOR	0	137,698	0	137,698
LT. GOVERNOR	0	15,487	0	15,487
AUDITOR	0	116,994	0	116,994
ATTORNEY GENERAL	0	1,158,565	0	1,158,565
AGRICULTURE	0	300,273	0	300,273
INSURANCE	0	555,213	0	555,213
CONSERVATION	0	231,392	0	231,392
ECONOMIC DEVELOPMENT	0	636,427	0	636,427
EDUCATION	0	2,030,186	0	2,030,186
HIGHER EDUCATION	0	214,906	0	214,906
HEALTH	0	1,808,912	0	1,808,912
HIGHWAYS	0	867,723	0	867,723
LABOR	0	1,035,647	0	1,035,647
MENTAL HEALTH	0	11,755,824	0	11,755,824
NATURAL RESOURCES	0	1,466,636	0	1,466,636
PUBLIC SAFETY	0	3,709,002	0	3,709,002
SOCIAL SERVICES	0	5,981,645	0	5,981,645
CORRECTIONS	0	13,723,790	0	13,723,790
ALL OTHER	0	878,444,082	0	878,444,082
SubTotal	0	927,266,185	0	927,266,185
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	927,266,185	0	927,266,185



SCHEDULE 1  
FISCAL 2014

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	42,176,785
D&C Warehouse	177,223
DEQ Lab	3,742,089
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	7,611,411
Missouri Boulevard	2,672,949
National Guard Complex	7,976,189
Penrose Family Center	6,752,335
Professional Registration	2,487,499
Springfield	6,483,547
St. Joseph	4,763,997
Supreme Court	5,919,821
Truman	71,365,603
Wainwright	19,789,751

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.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,232,011			6,232,011
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>6,232,011</u>	<u>0</u>	<u>0</u>	<u>6,232,011</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	6,232,011	0	43,521	177,421	843,538
<b>Departmental Totals</b>					
Total Expenditures	6,232,011	0	43,521	177,421	843,538
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	6,232,011	0	43,521	177,421	843,538
<b>Allocation Step 1</b>					
1st Allocation	6,232,011	0	43,521	177,421	843,538
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 01 BUILDING USE</b>					
Total Allocated	6,232,011	0	43,521	177,421	843,538



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

	D & C WAREHOUSE	DEQ LAB	HEALTH LAB	FLETCHER DANIELS	HOWERTON
Other Expense & Cost					
BUILDING USE CHARGES	3,544	74,842	666,834	335,437	112,940
Departmental Totals					
Total Expenditures	3,544	74,842	666,834	335,437	112,940
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,544	74,842	666,834	335,437	112,940
Allocation Step 1					
1st Allocation	3,544	74,842	666,834	335,437	112,940
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
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
Other Expense & Cost					
BUILDING USE CHARGES	285,142	389,685	443,379	139,288	152,228
Departmental Totals					
Total Expenditures	285,142	389,685	443,379	139,288	152,228
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	285,142	389,685	443,379	139,288	152,228
Allocation Step 1					
1st Allocation	285,142	389,685	443,379	139,288	152,228
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	285,142	389,685	443,379	139,288	152,228





**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	159,524	135,047	49,750	129,671
<b>Departmental Totals</b>					
Total Expenditures	53,459	159,524	135,047	49,750	129,671
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>	53,459	159,524	135,047	49,750	129,671
<b>Allocation Step 1</b>					
1st Allocation	53,459	159,524	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	159,524	135,047	49,750	129,671



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

	ST JOSEPH	SUPREME COURT	TRUMAN	WAINRIGHT
Other Expense & Cost				
BUILDING USE CHARGES	95,280	118,396	1,427,312	395,795
Departmental Totals				
Total Expenditures	95,280	118,396	1,427,312	395,795
Deductions				
Total Deductions	0	0	0	0
Functional Cost	95,280	118,396	1,427,312	395,795
Allocation Step 1				
1st Allocation	95,280	118,396	1,427,312	395,795
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 01 BUILDING USE				
Total Allocated	95,280	118,396	1,427,312	395,795



**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.	1,788	0.7621	6,429		6,429		6,429
BUDGET AND PLANNING	6,305	2.6874	22,670		22,670		22,670
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

**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	1,696	1.2548	4,209		4,209		4,209
SECRETARY OF STATE	1,018	0.7531	2,526		2,526		2,526
REVENUE	16,495	12.2035	40,935		40,935		40,935
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	83,026	61.4252	206,042		206,042		206,042
CORRECTIONS	2,615	1.9347	6,490		6,490		6,490
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	80,171	100.0000	112,940		112,940		112,940
SubTotal	80,171	100.0000	112,940		112,940		112,940
Total	80,171	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	85,084	46.1855	131,694		131,694		131,694
HIGHER EDUCATION	14,545	7.8954	22,513		22,513		22,513
PUBLIC SAFETY	24,077	13.0696	37,267		37,267		37,267
SOCIAL SERVICES	56,896	30.8845	88,065		88,065		88,065
SubTotal	184,222	100.0000	285,142		285,142		285,142
Total	184,222	100.0000	285,142		285,142		285,142

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**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	131,538	100.0000	389,685		389,685		389,685
SubTotal	131,538	100.0000	389,685		389,685		389,685
Total	131,538	100.0000	389,685		389,685		389,685

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
INFORMATION TECHNOLOGY	340	0.4114	1,824		1,824		1,824
NATURAL RESOURCES	66,708	80.7173	357,884		357,884		357,884
PUBLIC SAFETY	15,596	18.8713	83,671		83,671		83,671
SubTotal	82,644	100.0000	443,379		443,379		443,379
Total	82,644	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	8,446		8,446		8,446
HEALTH	16,785	31.3568	47,734		47,734		47,734
CORRECTIONS	33,774	63.0948	96,048		96,048		96,048
SubTotal	53,529	100.0000	152,228		152,228		152,228
Total	53,529	100.0000	152,228		152,228		152,228

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	53,990	100.0000	53,459		53,459		53,459
SubTotal	53,990	100.0000	53,459		53,459		53,459
Total	53,990	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	159,524		159,524		159,524
SubTotal	117,810	100.0000	159,524		159,524		159,524
Total	117,810	100.0000	159,524		159,524		159,524

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	72,400	76.8284	103,755		103,755		103,755
ALL OTHER	16,418	17.4222	23,528		23,528		23,528
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	191		191		191
FACILITIES MANAG., DESIGN & CONST	1,245	3.7263	3,550		3,550		3,550
REVENUE	2,352	7.0396	6,707		6,707		6,707
EDUCATION	3,231	9.6705	9,214		9,214		9,214
HEALTH	2,685	8.0363	7,657		7,657		7,657
LABOR	1,846	5.5251	5,264		5,264		5,264
MENTAL HEALTH	4,898	14.6598	13,968		13,968		13,968
PUBLIC SAFETY	1,853	5.5461	5,284		5,284		5,284
SOCIAL SERVICES	15,234	45.5958	43,445		43,445		43,445
SubTotal	33,411	100.0000	95,280		95,280		95,280
Total	33,411	100.0000	95,280		95,280		95,280

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	88,755		88,755		88,755
ATTORNEY GENERAL	11,780	25.0356	29,641		29,641		29,641
SubTotal	47,053	100.0000	118,396		118,396		118,396
Total	47,053	100.0000	118,396		118,396		118,396

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	17.0204	242,934		242,934		242,934
ACCOUNTING	15,352	2.9765	42,484		42,484		42,484
FACILITIES MANAG., DESIGN & CONST	25,779	4.9982	71,339		71,339		71,339
PERSONNEL	20,978	4.0673	58,053		58,053		58,053
PURCHASING	10,465	2.0290	28,960		28,960		28,960
GENERAL SERVICES	12,648	2.4523	35,001		35,001		35,001
TREASURER	18,386	3.5648	50,880		50,880		50,880
SECURITY	906	0.1757	2,507		2,507		2,507
REVENUE	176,844	34.2874	489,392		489,392		489,392
AUDITOR	14,410	2.7939	39,877		39,877		39,877
INSURANCE	49,497	9.5967	136,975		136,975		136,975
ECONOMIC DEVELOPMENT	49,204	9.5399	136,165		138,165		136,165
PUBLIC SAFETY	2,097	0.4066	5,803		5,803		5,803
SOCIAL SERVICES	4,450	0.8628	12,315		12,315		12,315
ALL OTHER	26,967	5.2285	74,627		74,627		74,627
SubTotal	515,769	100.0000	1,427,312		1,427,312		1,427,312
Total	515,769	100.0000	1,427,312		1,427,312		1,427,312

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	4,607		4,607		4,607
REVENUE	3,224	2.2446	8,884		8,884		8,884
GOVERNOR	2,847	1.9821	7,845		7,845		7,845
AUDITOR	1,123	0.7819	3,095		3,095		3,095
INSURANCE	4,117	2.8663	11,345		11,345		11,345
ECONOMIC DEVELOPMENT	3,530	2.4577	9,727		9,727		9,727
LABOR	32,478	22.6118	89,496		89,496		89,496
MENTAL HEALTH	20,065	13.9696	55,291		55,291		55,291
SOCIAL SERVICES	61,313	42.6873	168,955		168,955		168,955
CORRECTIONS	11,496	8.0037	31,678		31,678		31,678
ALL OTHER	1,768	1.2309	4,872		4,872		4,872
SubTotal	143,633	100.0000	395,795		395,795		395,795
Total	143,633	100.0000	395,795		395,795		395,795

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.	6,429	0	0	6,429	0	0	0
INFORMATION	244,949	0	0	0	0	0	0
BUDGET AND PLANNING	22,670	0	0	22,670	0	0	0
ACCOUNTING	42,484	0	0	0	0	0	0
FACILITIES MANAG.,	218,136	0	483	119,007	3,544	0	0
PERSONNEL	58,053	0	0	0	0	0	0
PURCHASING	28,960	0	0	0	0	0	0
GENERAL SERVICES	37,861	0	0	586	0	0	0
TREASURER	57,266	0	0	6,386	0	0	0
SECRETARY OF STATE	400,142	0	0	5,702	0	0	0
SECURITY	3,417	0	0	910	0	0	0
REVENUE	558,332	0	0	0	0	0	0
LEGISLATURE	620,191	0	0	620,191	0	0	0
JUDICIARY	88,755	0	0	0	0	0	0
GOVERNOR	46,135	0	0	32,269	0	0	0
LT. GOVERNOR	11,617	0	0	11,617	0	0	0
AUDITOR	52,840	0	0	4,322	0	0	0
ATTORNEY GENERAL	182,498	0	123,070	0	0	0	0
AGRICULTURE	130,447	43,521	0	0	0	0	33,467
INSURANCE	216,514	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	156,069	0	0	0	0	0	0
EDUCATION	155,464	0	0	0	0	0	0
HIGHER EDUCATION	22,513	0	0	0	0	0	0
HEALTH	718,630	0	0	0	0	0	633,367
LABOR	94,760	0	0	0	0	0	0
MENTAL HEALTH	209,621	0	0	0	0	0	0
NATURAL RESOURCES	435,973	0	0	3,247	0	74,842	0
PUBLIC SAFETY	304,467	0	0	0	0	0	0
SOCIAL SERVICES	859,175	0	53,868	0	0	0	0
CORRECTIONS	134,216	0	0	0	0	0	0
ALL OTHER	113,227	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>6,232,011</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	1,824	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
FACILITIES MANAG.,	4,209	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	389,685	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	40,935	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	131,694	0	0	0	8,446
HIGHER EDUCATION	0	0	22,513	0	0	0	0
HEALTH	0	0	0	0	0	0	47,734
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	139,268	0
NATURAL RESOURCES	0	0	0	0	357,884	0	0
PUBLIC SAFETY	9,822	0	37,267	0	83,671	0	0
SOCIAL SERVICES	206,042	112,940	88,065	0	0	0	0
CORRECTIONS	6,490	0	0	0	0	0	96,048
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>389,685</b>	<b>443,379</b>	<b>139,268</b>	<b>152,228</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	191	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	3,550	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	6,707	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	88,755
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	29,641
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	9,214	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	0	0	7,095	0	22,977	7,657	0
LABOR	0	0	0	0	0	5,264	0
MENTAL HEALTH	0	0	0	0	1,094	13,968	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	0	159,524	0	0	3,096	5,284	0
SOCIAL SERVICES	0	0	103,755	0	69,790	43,445	0
CORRECTIONS	0	0	0	0	0	0	0
ALL OTHER	0	0	23,528	0	0	0	0



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

Receiving Department	MO BLVD	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<u>53,459</u>	<u>159,524</u>	<u>135,047</u>	<u>49,750</u>	<u>129,671</u>	<u>95,280</u>	<u>118,396</u>



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

Receiving Department	TRUMAN	WAINRIGHT
COMM. OF ADMIN.	0	0
INFORMATION	242,934	0
BUDGET AND PLANNING	0	0
ACCOUNTING	42,484	0
FACILITIES MANAG.,	71,339	4,607
PERSONNEL	58,053	0
PURCHASING	28,960	0
GENERAL SERVICES	35,001	0
TREASURER	50,880	0
SECRETARY OF STATE	0	0
SECURITY	2,507	0
REVENUE	489,392	8,864
LEGISLATURE	0	0
JUDICIARY	0	0
GOVERNOR	0	7,845
LT. GOVERNOR	0	0
AUDITOR	39,877	3,095
ATTORNEY GENERAL	0	0
AGRICULTURE	0	0
INSURANCE	136,975	11,345
ECONOMIC DEVELOPMENT	136,165	9,727
EDUCATION	0	0
HIGHER EDUCATION	0	0
HEALTH	0	0
LABOR	0	89,496
MENTAL HEALTH	0	55,291
NATURAL RESOURCES	0	0
PUBLIC SAFETY	5,803	0
SOCIAL SERVICES	12,315	168,955
CORRECTIONS	0	31,678
ALL OTHER	74,627	4,872

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

Receiving Department	TRUMAN	WAINRIGHT
Direct Billed	0	0
Total	1,427,312	395,795





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 - 2014 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:	2,449,165			2,449,165
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>2,449,165</u>	<u>0</u>		<u>2,449,165</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	2,449,165	0	2,449,165
<b>Departmental Totals</b>			
Total Expenditures	2,449,165	0	2,449,165
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	2,449,165	0	2,449,165
<b>Allocation Step 1</b>			
1st Allocation	2,449,165	0	2,449,165
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 02 EQUIPMENT USE</b>			
Total Allocated	2,449,165	0	2,449,165



**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	0.1464	3,586		3,586		3,586
INFORMATION TECHNOLOGY	26,956,006	73.3785	1,797,157		1,797,157		1,797,157
BUDGET AND PLANNING	16,215	0.0441	1,081		1,081		1,081
ACCOUNTING	56,721	0.1544	3,782		3,782		3,782
FACILITIES MANAG., DESIGN & CONST	3,265,228	8.8884	217,693		217,693		217,693
PERSONNEL	66,524	0.1811	4,435		4,435		4,435
PURCHASING	1,229,885	3.3479	81,996		81,996		81,996
GENERAL SERVICES	5,091,264	13.8592	339,435		339,435		339,435
SubTotal	36,735,636	100.0000	2,449,165		2,449,165		2,449,165
Total	36,735,636	100.0000	2,449,165		2,449,165		2,449,165

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	1,797,157	1,797,157
BUDGET AND PLANNING	1,081	1,081
ACCOUNTING	3,782	3,782
FACILITIES MANAG.,	217,693	217,693
PERSONNEL	4,435	4,435
PURCHASING	81,996	81,996
GENERAL SERVICES	339,435	339,435
Direct Billed	0	0
<b>Total</b>	<b>2,449,165</b>	<b>2,449,165</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:	53,688,404			53,688,404
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<b>53,688,404</b>	<b>0</b>		<b>53,688,404</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	676,747,470	0	676,747,470
Non-Central Service Costs	( 623,059,066)	0	( 623,059,066)
<b>Departmental Totals</b>			
Total Expenditures	53,688,404	0	53,688,404
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	53,688,404	0	53,688,404
<b>Allocation Step 1</b>			
1st Allocation	53,688,404	0	53,688,404
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 07 RETIREMENT/GROUP</b>			
Total Allocated	53,688,404	0	53,688,404





**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.	345,984	0.6444	345,984		345,984		345,984
INFORMATION TECHNOLOGY	16,541,268	30.8098	16,541,268		16,541,268		16,541,268
BUDGET AND PLANNING	530,890	0.9888	530,890		530,890		530,890
ACCOUNTING	777,141	1.4475	777,141		777,141		777,141
FACILITIES MANAG., DESIGN & CONST	8,165,473	15.2090	8,165,473		8,165,473		8,165,473
PERSONNEL	1,086,820	2.0243	1,086,820		1,086,820		1,086,820
PURCHASING	890,090	1.6579	890,090		890,090		890,090
GENERAL SERVICES	1,325,636	2.4691	1,325,636		1,325,636		1,325,636
TREASURER	763,364	1.4218	763,364		763,364		763,364
SECRETARY OF STATE	3,551,121	6.6143	3,551,121		3,551,121		3,551,121
SECURITY	473,886	0.8827	473,886		473,886		473,886
REVENUE	19,236,731	35.8304	19,236,731		19,236,731		19,236,731
SubTotal	53,688,404	100.0000	53,688,404		53,688,404		53,688,404
Total	53,688,404	100.0000	53,688,404		53,688,404		53,688,404

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2014

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	345,984	345,984
INFORMATION	16,541,268	16,541,268
BUDGET AND PLANNING	530,890	530,890
ACCOUNTING	777,141	777,141
FACILITIES MANAG.,	8,165,473	8,165,473
PERSONNEL	1,086,820	1,086,820
PURCHASING	890,090	890,090
GENERAL SERVICES	1,325,636	1,325,636
TREASURER	763,364	763,364
SECRETARY OF STATE	3,551,121	3,551,121
SECURITY	473,886	473,886
REVENUE	19,236,731	19,236,731
Direct Billed	0	0
<b>Total</b>	<b>53,688,404</b>	<b>53,688,404</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:	9,807,645			9,807,645
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<b>9,807,645</b>	<b>0</b>		<b>9,807,645</b>

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

	Total	General & Admin	ALLOCATIONS AT CSA
<b>Other Expense &amp; Cost</b>			
OASDHI Payments	144,415,478	0	144,415,478
Non-Central Service Costs	( 134,607,833)	0	( 134,607,833)
<b>Departmental Totals</b>			
Total Expenditures	9,807,645	0	9,807,645
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	9,807,645	0	9,807,645
<b>Allocation Step 1</b>			
1st Allocation	9,807,645	0	9,807,645
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 08 OASDHI</b>			
Total Allocated	9,807,645	0	9,807,645



**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.	78,479	0.8002	78,479		78,479		78,479
INFORMATION TECHNOLOGY	3,323,139	33.8831	3,323,139		3,323,139		3,323,139
BUDGET AND PLANNING	111,001	1.1318	111,001		111,001		111,001
ACCOUNTING	137,448	1.4014	137,448		137,448		137,448
FACILITIES MANAG., DESIGN & CONST	1,437,496	14.6569	1,437,496		1,437,496		1,437,496
PERSONNEL	198,741	2.0264	198,741		198,741		198,741
PURCHASING	169,050	1.7237	169,050		169,050		169,050
GENERAL SERVICES	220,101	2.2442	220,101		220,101		220,101
TREASURER	143,991	1.4682	143,991		143,991		143,991
SECRETARY OF STATE	639,757	6.5230	639,757		639,757		639,757
SECURITY	87,916	0.8964	87,916		87,916		87,916
REVENUE	3,260,526	33.2447	3,260,526		3,260,526		3,260,526
SubTotal	9,807,645	100.0000	9,807,645		9,807,645		9,807,645
Total	9,807,645	100.0000	9,807,645		9,807,645		9,807,645

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2014

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	78,479	78,479
INFORMATION	3,323,139	3,323,139
BUDGET AND PLANNING	111,001	111,001
ACCOUNTING	137,448	137,448
FACILITIES MANAG.,	1,437,496	1,437,496
PERSONNEL	198,741	198,741
PURCHASING	169,050	169,050
GENERAL SERVICES	220,101	220,101
TREASURER	143,991	143,991
SECRETARY OF STATE	639,757	639,757
SECURITY	87,916	87,916
REVENUE	3,260,526	3,260,526
Direct Billed	0	0
<b>Total</b>	<b>9,807,645</b>	<b>9,807,645</b>



STATE OF MISSOURI

BUILDING RENTAL

NATURE AND EXTENT OF SERVICES

The cost of rental office space is charged to a central account under the Division of Facilities Management, 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 2014 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:	7,755,697			7,755,697
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<u>7,755,697</u>	<u>0</u>		<u>7,755,697</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
<b>Other Expense &amp; Cost</b>			
Total Expenditures	146,313,820	0	146,313,820
Non-Central Service Costs	( 136,952,872)	0	( 136,952,872)
Section II Costs	( 1,805,251)	0	( 1,805,251)
<b>Departmental Totals</b>			
Total Expenditures	7,755,697	0	7,755,697
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	7,755,697	0	7,755,697
<b>Allocation Step 1</b>			
1st Allocation	7,755,697	0	7,755,697
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 09 BUILDING RENTAL</b>			
Total Allocated	7,755,697	0	7,755,697



**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.	37,929	0.4890	37,929		37,929		37,929
INFORMATION TECHNOLOGY	1,023,159	13.1924	1,023,159		1,023,159		1,023,159
BUDGET AND PLANNING	64,798	0.8355	64,798		64,798		64,798
ACCOUNTING	140,743	1.8147	140,743		140,743		140,743
FACILITIES MANAG., DESIGN & CONST	927,779	11.9625	927,779		927,779		927,779
PERSONNEL	193,746	2.4981	193,746		193,746		193,746
PURCHASING	95,943	1.2371	95,943		95,943		95,943
GENERAL SERVICES	278,366	3.5892	278,366		278,366		278,366
TREASURER	195,106	2.5156	195,106		195,106		195,106
SECRETARY OF STATE	1,658,845	21.3887	1,658,845		1,658,845		1,658,845
REVENUE	3,012,615	38.8440	3,012,615		3,012,615		3,012,615
ALL OTHER	126,668	1.6332	126,668		126,668		126,668
SubTotal	7,755,697	100.0000	7,755,697		7,755,697		7,755,697
Total	7,755,697	100.0000	7,755,697		7,755,697		7,755,697

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.	37,929	37,929
INFORMATION	1,023,159	1,023,159
BUDGET AND PLANNING	64,798	64,798
ACCOUNTING	140,743	140,743
FACILITIES MANAG.,	927,779	927,779
PERSONNEL	193,746	193,746
PURCHASING	95,943	95,943
GENERAL SERVICES	278,366	278,386
TREASURER	195,106	195,106
SECRETARY OF STATE	1,658,845	1,658,845
REVENUE	3,012,615	3,012,615
ALL OTHER	126,668	126,668
Direct Billed	0	0
Total	<u>7,755,697</u>	<u>7,755,697</u>



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.

**Schedule .2 - Costs To Be Allocated  
For Department WORKER'S COMPENSATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	31,057,263			31,057,263
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<u>31,057,263</u>	<u>0</u>		<u>31,057,263</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	31,057,263	0	31,057,263
<b>Departmental Totals</b>			
Total Expenditures	31,057,263	0	31,057,263
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	31,057,263	0	31,057,263
<b>Allocation Step 1</b>			
1st Allocation	31,057,263	0	31,057,263
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 10 WORKER'S COMPENSATION</b>			
Total Allocated	31,057,263	0	31,057,263



## 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	87,857	0.2928	90,933		90,933		90,933
ACCOUNTING	24,328	0.0811	25,178		25,178		25,178
FACILITIES MANAG., DESIGN & CONST	1,037,278	3.4568	1,073,591		1,073,591		1,073,591
PERSONNEL	1,650	0.0055	1,708		1,708		1,708
PURCHASING	344,911	1.1494	356,986		356,986		356,986
GENERAL SERVICES	40,064	0.1335	41,466		41,466		41,466
TREASURER	4,597	0.0153	4,758		4,758		4,758
SECRETARY OF STATE	2,027	0.0068	2,098		2,098		2,098
REVENUE	95,876	0.3195	99,232		99,232		99,232
LEGISLATURE	141,367	0.4711	146,316		146,316		146,316
JUDICIARY	1,138,238	3.7933	1,178,085		1,178,085		1,178,085
GOVERNOR	40,513	0.1350	41,931		41,931		41,931
AUDITOR	2,653	0.0088	2,746		2,746		2,746
ATTORNEY GENERAL	3,048	0.0102	3,155		3,155		3,155
AGRICULTURE	32,804	0.1093	33,952		33,952		33,952
INSURANCE	9,258	0.0309	9,582		9,582		9,582
ECONOMIC DEVELOPMENT	26,851	0.0895	27,791		27,791		27,791
EDUCATION	761,464	2.5376	788,121		788,121		788,121
HEALTH	178,380	0.5945	184,625		184,625		184,625
LABOR	323,890	1.0794	335,229		335,229		335,229
MENTAL HEALTH	9,693,513	32.3044	10,032,861		10,032,861		10,032,861
NATURAL RESOURCES	355,619	1.1851	368,068		368,068		368,068
PUBLIC SAFETY	2,108,548	7.0269	2,182,363		2,182,363		2,182,363
SOCIAL SERVICES	1,690,278	5.6330	1,749,451		1,749,451		1,749,451
CORRECTIONS	9,981,616	33.2645	10,331,051		10,331,051		10,331,051
ALL OTHER	1,880,166	6.2658	1,945,986		1,945,986		1,945,986
SubTotal	30,006,792	100.0000	31,057,263		31,057,263		31,057,263
Total	30,006,792	100.0000	31,057,263		31,057,263		31,057,263



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

Allocation Basis: Worker's Compensation Payments for FY 2014

Allocation Source: FY 2014 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	90,933	90,933
ACCOUNTING	25,178	25,178
FACILITIES MANAG.,	1,073,591	1,073,591
PERSONNEL	1,708	1,708
PURCHASING	356,986	356,986
GENERAL SERVICES	41,466	41,466
TREASURER	4,758	4,758
SECRETARY OF STATE	2,098	2,098
REVENUE	99,232	99,232
LEGISLATURE	146,316	146,316
JUDICIARY	1,178,085	1,178,085
GOVERNOR	41,931	41,931
AUDITOR	2,746	2,746
ATTORNEY GENERAL	3,155	3,155
AGRICULTURE	33,952	33,952
INSURANCE	9,582	9,582
ECONOMIC DEVELOPMENT	27,791	27,791
EDUCATION	788,121	788,121
HEALTH	184,625	184,625
LABOR	335,229	335,229
MENTAL HEALTH	10,032,861	10,032,861
NATURAL RESOURCES	368,068	368,068
PUBLIC SAFETY	2,182,363	2,182,363
SOCIAL SERVICES	1,749,451	1,749,451
CORRECTIONS	10,331,051	10,331,051
ALL OTHER	1,945,986	1,945,986
Direct Billed	0	0
Total	<u>31,057,263</u>	<u>31,057,263</u>



SCHEDULE 7  
FISCAL 2014

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 2014. 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:	100,801			100,801
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<b>100,801</b>	<b>0</b>		<b>100,801</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	2,977,525	0	2,977,525
Non-Central Service Costs	( 2,862,770)	0	( 2,862,770)
Section II Costs	( 13,954)	0	( 13,954)
<b>Departmental Totals</b>			
Total Expenditures	100,801	0	100,801
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	100,801	0	100,801
<b>Allocation Step 1</b>			
1st Allocation	100,801	0	100,801
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 11 UNEMPLOYMENT</b>			
Total Allocated	100,801	0	100,801



**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
INFORMATION TECHNOLOGY	16,828	16.6943	16,828		16,828		16,828
PERSONNEL	98	0.0972	98		98		98
GENERAL SERVICES	97	0.0962	97		97		97
TREASURER	5,318	5.2757	5,318		5,318		5,318
SECRETARY OF STATE	21,550	21.3788	21,550		21,550		21,550
REVENUE	56,910	56.4578	56,910		56,910		56,910
SubTotal	100,801	100.0000	100,801		100,801		100,801
Total	100,801	100.0000	100,801		100,801		100,801

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2014 CAFR Work Papers

Schedule .5 - Allocation Summary  
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	16,828	16,828
PERSONNEL	98	98
GENERAL SERVICES	97	97
TREASURER	5,318	5,318
SECRETARY OF STATE	21,550	21,550
REVENUE	56,910	56,910
Direct Billed	0	0
Total	<u>100,801</u>	<u>100,801</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 2014.

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:	125,494			125,494
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>125,494</u>	<u>0</u>		<u>125,494</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	4,695	0	4,695	0	0
Insurance/Bond Premium	120,799	0	0	76,070	41,338
<b>Departmental Totals</b>					
Total Expenditures	125,494	0	4,695	76,070	41,338
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	125,494	0	4,695	76,070	41,338
<b>Allocation Step 1</b>					
1st Allocation	125,494	0	4,695	76,070	41,338
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 12 INSURANCE</b>					
Total Allocated	125,494	0	4,695	76,070	41,338



MAXIMUS

Schedule .3 - Costs Allocated By Activity  
For Department INSURANCE

SPECIFIC BONDS

Other Expense & Cost

Claims Administration Fees	0
Insurance/Bond Premium	3,391

Departmental Totals

Total Expenditures	3,391
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Deductions

Total Deductions	0
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Functional Cost	3,391
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Allocation Step 1

1st Allocation	3,391
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Allocation Step 2

2nd Allocation	0
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Total For 12 INSURANCE

Total Allocated	3,391
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**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	3,906	0.8507	40		40		40
GENERAL SERVICES	2,530	0.5510	26		26		26
REVENUE	17,710	3.8571	181		181		181
JUDICIARY	820	0.1786	8		8		8
ATTORNEY GENERAL	125	0.0272	1		1		1
AGRICULTURE	35,705	7.7763	365		365		365
INSURANCE	1,452	0.3162	15		15		15
ECONOMIC DEVELOPMENT	2,616	0.5697	27		27		27
EDUCATION	200,729	43.7171	2,052		2,052		2,052
HIGHER EDUCATION	73,923	16.0998	756		756		756
HEALTH	10,751	2.3415	110		110		110
MENTAL HEALTH	42,402	9.2348	434		434		434
NATURAL RESOURCES	6,770	1.4745	69		69		69
PUBLIC SAFETY	15,023	3.2719	154		154		154
SOCIAL SERVICES	9,021	1.9647	92		92		92
CORRECTIONS	35,671	7.7689	365		365		365
SubTotal	459,154	100.0000	4,695		4,695		4,695
Total	459,154	100.0000	4,695		4,695		4,695

Allocation Basis: Vehicle Claims by Departments for FY 2014

Allocation Source: FY 2014 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	28,251	37.1382	28,251		28,251		28,251
PUBLIC SAFETY	46,094	60.5942	46,094		46,094		46,094
ALL OTHER	1,725	2.2676	1,725		1,725		1,725
SubTotal	76,070	100.0000	76,070		76,070		76,070
Total	76,070	100.0000	76,070		76,070		76,070

Allocation Basis: Actual Aircraft Liability Premiums, FY 2014

Allocation Source: FY 2014 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.	18	0.0276	11		11		11
INFORMATION TECHNOLOGY	961	1.4761	610		610		610
BUDGET AND PLANNING	26	0.0399	17		17		17
ACCOUNTING	49	0.0753	31		31		31
FACILITIES MANAG., DESIGN & CONST	576	0.8847	366		366		366
PERSONNEL	81	0.1244	51		51		51
PURCHASING	57	0.0876	36		36		36
GENERAL SERVICES	99	0.1521	63		63		63
TREASURER	49	0.0753	31		31		31
SECRETARY OF STATE	228	0.3502	145		145		145
SECURITY	32	0.0492	20		20		20
REVENUE	1,346	2.0675	855		855		855
LEGISLATURE	671	1.0307	426		426		426
JUDICIARY	4,105	6.3053	2,606		2,606		2,606
GOVERNOR	23	0.0353	15		15		15
LT. GOVERNOR	5	0.0077	3		3		3
AUDITOR	113	0.1736	72		72		72
ATTORNEY GENERAL	376	0.5775	239		239		239
AGRICULTURE	463	0.7112	294		294		294
INSURANCE	762	1.1704	484		484		484
CONSERVATION	1,896	2.9123	1,204		1,204		1,204
ECONOMIC DEVELOPMENT	786	1.2073	499		499		499
EDUCATION	2,678	4.1134	1,700		1,700		1,700
HIGHER EDUCATION	57	0.0876	36		36		36
HEALTH	1,793	2.7541	1,138		1,138		1,138
HIGHWAYS	5,502	8.4511	3,494		3,494		3,494
LABOR	881	1.3532	559		559		559
MENTAL HEALTH	8,076	12.4048	5,128		5,128		5,128

**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	2,075	3.1872	1,318		1,318		1,318
PUBLIC SAFETY	5,188	7.9688	3,294		3,294		3,294
SOCIAL SERVICES	7,145	10.9747	4,537		4,537		4,537
CORRECTIONS	11,069	17.0018	7,028		7,028		7,028
ALL OTHER	7,918	12.1621	5,028		5,028		5,028
SubTotal	65,104	100.0000	41,338		41,338		41,338
Total	65,104	100.0000	41,338		41,338		41,338

Allocation Basis: Total Number of Employees, FY 2014

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	316	9.3188	316		316		316
PUBLIC SAFETY	1,844	54.3792	1,844		1,844		1,844
ALL OTHER	1,231	36.3020	1,231		1,231		1,231
SubTotal	3,391	100.0000	3,391		3,391		3,391
Total	3,391	100.0000	3,391		3,391		3,391

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2014 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.	11	0	0	11	0
INFORMATION	610	0	0	610	0
BUDGET AND PLANNING	17	0	0	17	0
ACCOUNTING	31	0	0	31	0
FACILITIES MANAG.,	406	40	0	366	0
PERSONNEL	51	0	0	51	0
PURCHASING	36	0	0	36	0
GENERAL SERVICES	28,340	26	28,251	63	0
TREASURER	31	0	0	31	0
SECRETARY OF STATE	145	0	0	145	0
SECURITY	20	0	0	20	0
REVENUE	1,036	181	0	855	0
LEGISLATURE	426	0	0	426	0
JUDICIARY	2,614	8	0	2,606	0
GOVERNOR	15	0	0	15	0
LT. GOVERNOR	3	0	0	3	0
AUDITOR	72	0	0	72	0
ATTORNEY GENERAL	240	1	0	239	0
AGRICULTURE	659	365	0	294	0
INSURANCE	815	15	0	484	316
CONSERVATION	1,204	0	0	1,204	0
ECONOMIC DEVELOPMENT	526	27	0	499	0
EDUCATION	3,752	2,052	0	1,700	0
HIGHER EDUCATION	792	756	0	36	0
HEALTH	1,248	110	0	1,138	0
HIGHWAYS	3,494	0	0	3,494	0
LABOR	559	0	0	559	0
MENTAL HEALTH	5,562	434	0	5,128	0
NATURAL RESOURCES	1,387	69	0	1,318	0
PUBLIC SAFETY	51,386	154	46,094	3,294	1,844
SOCIAL SERVICES	4,629	92	0	4,537	0
CORRECTIONS	7,393	365	0	7,028	0
ALL OTHER	7,984	0	1,725	5,028	1,231



**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>125,494</b>	<b>4,695</b>	<b>76,070</b>	<b>41,338</b>	<b>3,391</b>

STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
NATURE AND EXTENT OF SERVICES

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

Accounting  
Budget/Planning  
Information Technology Services  
Personnel  
Purchasing  
General Services

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

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

**MAXIMUS**

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	973,971			973,971
BUILDING USE	6,429		6,429	
EQUIPMENT USE	3,586		3,586	
RETIREMENT/GROUP INSURANCE	345,984		345,984	
OASDHI	78,479		78,479	
BUILDING RENTAL	37,929		37,929	
INSURANCE	11		11	
COMM. OF ADMIN.		10,860	10,860	
ACCOUNTING		883	883	
PERSONNEL		6,712	6,712	
PURCHASING		6,035	6,035	
GENERAL SERVICES		326	326	
TREASURER		47	47	
SECRETARY OF STATE		1,320	1,320	
SECURITY		4,764	4,764	
REVENUE		106	106	
<b>Total Allocated Additions:</b>	<u>472,418</u>	<u>31,053</u>	<u>503,471</u>	<u>503,471</u>
<b>Total To Be Allocated:</b>	<u>1,446,389</u>	<u>31,053</u>		<u>1,477,442</u>

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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
<b>Wages &amp; Benefits</b>				
Salaries & Wages	820,160	0	645,232	174,928
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	2,165,407	0	1,703,829	461,868
Unallowable	( 2,011,888)	0	( 1,582,623)	( 429,063)
<b>Departmental Totals</b>				
Total Expenditures	973,971	0	788,238	207,733
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	973,971	0	766,238	207,733
<b>Allocation Step 1</b>				
Inbound- All Others	472,418	0	371,656	100,760
1st Allocation	1,448,369	0	1,137,896	308,493
<b>Allocation Step 2</b>				
Inbound- All Others	31,053	0	24,430	6,623
2nd Allocation	31,053	0	24,430	6,623
<b>Total For 15 COMM. OF ADMIN.</b>				
Total Allocated	1,477,442	0	1,162,326	315,116



**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.	18	0.9544	10,860		10,860		10,860
INFORMATION TECHNOLOGY	938	49.7348	565,931		565,931	12,267	578,198
BUDGET AND PLANNING	26	1.3786	15,887		15,887	340	16,027
ACCOUNTING	48	2.5451	28,960		28,960	628	29,588
FACILITIES MANAG., DESIGN & CONST	563	29.8515	339,679		339,679	7,363	347,042
PERSONNEL	79	4.1888	47,664		47,664	1,033	48,697
PURCHASING	56	2.9692	33,787		33,787	732	34,519
GENERAL SERVICES	97	5.1432	58,524		58,524	1,269	59,793
ALL OTHER	61	3.2344	36,804		36,804	798	37,602
SubTotal	1,886	100.0000	1,137,896		1,137,896	24,430	1,162,326
Total	1,886	100.0000	1,137,896		1,137,896	24,430	1,162,326

Allocation Basis: Average Number of OA Employees, FY 2014

Allocation Source: HR Query "Number of OA Employees"

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	308,493		308,493	6,623	315,116
SubTotal	100	100.0000	308,493		308,493	6,623	315,116
Total	100	100.0000	308,493		308,493	6,623	315,116

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.	10,860	10,860	0
INFORMATION	578,198	578,198	0
BUDGET AND PLANNING	16,027	16,027	0
ACCOUNTING	29,588	29,588	0
FACILITIES MANAG.,	347,042	347,042	0
PERSONNEL	48,697	48,697	0
PURCHASING	34,519	34,519	0
GENERAL SERVICES	59,793	59,793	0
ALL OTHER	352,718	37,602	315,116
Direct Billed	0	0	0
<b>Total</b>	<b>1,477,442</b>	<b>1,162,326</b>	<b>315,116</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:	157,783,276			157,783,276
BUILDING USE	244,949		244,949	
EQUIPMENT USE	1,797,157		1,797,157	
RETIREMENT/GROUP INSURANCE	16,541,268		16,541,268	
OASDHI	3,323,139		3,323,139	
BUILDING RENTAL	1,023,159		1,023,159	
WORKER'S COMPENSATION	90,933		90,933	
UNEMPLOYMENT COMPENSATION	16,828		16,828	
INSURANCE	610		610	
COMM. OF ADMIN.	565,931	12,267	578,198	
BUDGET AND PLANNING		15,925	15,925	
ACCOUNTING		49,696	49,696	
PERSONNEL		350,828	350,828	
PURCHASING		225,960	225,960	
GENERAL SERVICES		17,413	17,413	
TREASURER		2,614	2,614	
SECRETARY OF STATE		3,858	3,858	
SECURITY		176,001	176,001	
REVENUE		1,949	1,949	
Total Allocated Additions:	23,603,974	856,511	24,460,485	24,460,485
Total To Be Allocated:	181,387,250	856,511		182,243,761

**MAXIMUS**

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

	Total	General & Admin	SECTION II
<b>Wages &amp; Benefits</b>			
Salaries & Wages	45,629,957	0	45,629,957
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	129,389,142	0	129,389,142
Capital Outlay - Departmental	( 17,235,823)	0	( 17,235,823)
<b>Departmental Totals</b>			
Total Expenditures	157,783,276	0	157,783,276
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	157,783,276	0	157,783,276
<b>Allocation Step 1</b>			
Inbound- All Others	23,603,974	0	23,603,974
1st Allocation	181,387,250	0	181,387,250
<b>Allocation Step 2</b>			
Inbound- All Others	856,511	0	856,511
2nd Allocation	856,511	0	856,511
<b>Total For 16 INFORMATION TECHNOLOGY</b>			
Total Allocated	182,243,761	0	182,243,761



**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	181,387,250		181,387,250	856,511	182,243,761
SubTotal	100	100.0000	181,387,250		181,387,250	856,511	182,243,761
Total	100	100.0000	181,387,250		181,387,250	856,511	182,243,761

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	SECTION II
ALL OTHER	182,243,761	182,243,761
Direct Billed	0	0
<b>Total</b>	<u>182,243,761</u>	<u>182,243,761</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:	1,602,238			1,602,238
BUILDING USE	22,670		22,670	
EQUIPMENT USE	1,081		1,081	
RETIREMENT/GROUP INSURANCE	530,890		530,890	
OASDHI	111,001		111,001	
BUILDING RENTAL	64,798		64,798	
INSURANCE	17		17	
COMM. OF ADMIN.	15,687	340	16,027	
BUDGET AND PLANNING		204,922	204,922	
ACCOUNTING		571	571	
PERSONNEL		9,684	9,684	
PURCHASING		2	2	
GENERAL SERVICES		471	471	
TREASURER		35	35	
SECURITY		7,006	7,006	
REVENUE		65	65	
Total Allocated Additions:	746,144	223,096	969,240	969,240
Total To Be Allocated:	2,348,382	223,096		2,571,478



**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	1,536,199	0	960,124	576,075
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	66,039	0	41,274	24,765
<b>Departmental Totals</b>				
Total Expenditures	1,602,238	0	1,001,398	600,840
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>	1,602,238	0	1,001,398	600,840
<b>Allocation Step 1</b>				
Inbound- All Others	746,144	0	466,340	279,804
1st Allocation	2,348,362	0	1,467,738	660,644
<b>Allocation Step 2</b>				
Inbound- All Others	223,066	0	139,435	83,661
2nd Allocation	223,066	0	139,435	83,661
<b>Total For 17 BUDGET AND PLANNING</b>				
Total Allocated	2,571,478	0	1,807,173	964,305





## 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	15,925		15,925		15,925
BUDGET AND PLANNING	5,263	13.9618	204,922		204,922		204,922
ACCOUNTING	1,156	3.0666	45,010		45,010	5,033	50,043
FACILITIES MANAG., DESIGN & CONST	2,217	5.8813	86,322		86,322	9,653	95,975
PERSONNEL	157	0.4165	6,113		6,113	684	6,797
PURCHASING	307	0.8144	11,953		11,953	1,337	13,290
GENERAL SERVICES	205	0.5438	7,982		7,982	893	8,875
TREASURER	62	0.1645	2,414		2,414	270	2,684
SECRETARY OF STATE	330	0.8754	12,849		12,849	1,437	14,286
SECURITY	92	0.2441	3,582		3,582	401	3,983
REVENUE	1,677	4.4487	65,296		65,296	7,302	72,598
JUDICIARY	777	2.0612	30,253		30,253	3,383	33,636
GOVERNOR	919	2.4379	35,782		35,782	4,001	39,783
LT. GOVERNOR	46	0.1220	1,791		1,791	200	1,991
AUDITOR	42	0.1114	1,635		1,635	183	1,818
ATTORNEY GENERAL	62	0.1645	2,414		2,414	270	2,684
AGRICULTURE	1,085	2.8252	41,467		41,467	4,637	46,104
INSURANCE	806	2.1382	31,383		31,383	3,509	34,892
CONSERVATION	115	0.3051	4,478		4,478	501	4,979
ECONOMIC DEVELOPMENT	2,019	5.3560	78,612		78,612	8,791	87,403
EDUCATION	2,831	7.5101	110,228		110,228	12,326	122,554
HIGHER EDUCATION	1,874	4.9714	72,966		72,966	8,160	81,126
HEALTH	1,338	3.5494	52,097		52,097	5,826	57,923
HIGHWAYS	847	2.2469	32,979		32,979	3,688	36,667
LABOR	1,110	2.9446	43,219		43,219	4,833	48,052
MENTAL HEALTH	1,675	4.4434	65,218		65,218	7,293	72,511
NATURAL RESOURCES	1,130	2.9977	43,998		43,998	4,920	48,918
PUBLIC SAFETY	2,616	6.9397	101,857		101,857	11,390	113,247

**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	198,380		198,380	22,183	220,563
CORRECTIONS	1,144	3.0348	44,543		44,543	4,981	49,524
ALL OTHER	310	0.8224	12,070		12,070	1,350	13,420
SubTotal	37,696	100.0000	1,467,738		1,467,738	139,435	1,607,173
Total	37,696	100.0000	1,467,738		1,467,738	139,435	1,607,173

Allocation Basis: Budget and Planning Hours by Department, FY 2014

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	880,644		880,644	83,661	964,305
SubTotal	100	100.0000	880,644		880,644	83,661	964,305
Total	100	100.0000	880,644		880,644	83,661	964,305

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	15,925	15,925	0
BUDGET AND PLANNING	204,922	204,922	0
ACCOUNTING	50,043	50,043	0
FACILITIES MANAG.,	95,975	95,975	0
PERSONNEL	6,797	6,797	0
PURCHASING	13,290	13,290	0
GENERAL SERVICES	8,875	8,875	0
TREASURER	2,684	2,684	0
SECRETARY OF STATE	14,286	14,286	0
SECURITY	3,983	3,983	0
REVENUE	72,598	72,598	0
JUDICIARY	33,636	33,636	0
GOVERNOR	39,783	39,783	0
LT. GOVERNOR	1,991	1,991	0
AUDITOR	1,818	1,818	0
ATTORNEY GENERAL	2,684	2,684	0
AGRICULTURE	46,104	46,104	0
INSURANCE	34,892	34,892	0
CONSERVATION	4,979	4,979	0
ECONOMIC DEVELOPMENT	87,403	87,403	0
EDUCATION	122,554	122,554	0
HIGHER EDUCATION	81,126	81,126	0
HEALTH	57,923	57,923	0
HIGHWAYS	36,667	36,667	0
LABOR	48,052	48,052	0
MENTAL HEALTH	72,511	72,511	0
NATURAL RESOURCES	48,918	48,918	0
PUBLIC SAFETY	113,247	113,247	0
SOCIAL SERVICES	220,563	220,563	0
CORRECTIONS	49,524	49,524	0
ALL OTHER	977,725	13,420	964,305

Schedule .5 - Allocation Summary  
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>2,571,478</u>	<u>1,607,173</u>	<u>964,305</u>



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 portion of Accounting's costs associated with Fund Accounting has been disallowed as general government. The functional cost pools allocated within Accounting have been determined by means of a salary analysis. In this analysis the various levels of supervision have been appropriately allocated to the benefiting functions.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,067,228			2,067,228
BUILDING USE	42,484		42,484	
EQUIPMENT USE	3,782		3,782	
RETIREMENT/GROUP INSURANCE	777,141		777,141	
OASDHI	137,448		137,448	
BUILDING RENTAL	140,743		140,743	
WORKER'S COMPENSATION	25,178		25,178	
INSURANCE	31		31	
COMM. OF ADMIN.	28,960	628	29,588	
BUDGET AND PLANNING	45,010	5,033	50,043	
ACCOUNTING		1,652	1,652	
PERSONNEL		17,933	17,933	
PURCHASING		9	9	
GENERAL SERVICES		888	888	
TREASURER		93	93	
SECRETARY OF STATE		66,913	66,913	
SECURITY		12,892	12,892	
REVENUE		2,875	2,875	
Total Allocated Additions:	1,200,777	108,916	1,309,693	1,309,693
Total To Be Allocated:	3,268,005	108,916		3,376,921



**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	1,961,355	0	559,967	1,364,515	36,873
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	105,873	0	30,227	73,656	1,990
<b>Departmental Totals</b>					
Total Expenditures	2,067,228	0	590,194	1,438,171	38,863
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,067,228	0	590,194	1,438,171	38,863
<b>Allocation Step 1</b>					
Inbound- All Others	1,200,777	0	342,822	835,381	22,574
1st Allocation	3,268,005	0	933,016	2,273,552	61,437
<b>Allocation Step 2</b>					
Inbound- All Others	108,916	0	31,086	75,772	2,046
2nd Allocation	108,916	0	31,086	75,772	2,046
<b>Total For 18 ACCOUNTING</b>					
Total Allocated	3,376,921	0	964,112	2,349,324	63,485





**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.	434	0.0327	305		305		305
INFORMATION TECHNOLOGY	22,522	1.6967	15,831		15,831		15,831
BUDGET AND PLANNING	633	0.0477	445		445		445
ACCOUNTING	1,154	0.0869	811		811		811
FACILITIES MANAG., DESIGN & CONST	13,510	1.0178	9,496		9,496	323	9,819
PERSONNEL	1,902	0.1433	1,337		1,337	45	1,382
PURCHASING	1,336	0.1007	939		939	32	971
GENERAL SERVICES	2,325	0.1752	1,634		1,634	56	1,690
TREASURER	1,147	0.0864	806		806	27	833
SECRETARY OF STATE	5,550	0.4181	3,901		3,901	132	4,033
SECURITY	759	0.0572	534		534	18	552
REVENUE	32,751	2.4674	23,021		23,021	782	23,803
LEGISLATURE	15,636	1.1780	10,991		10,991	373	11,364
JUDICIARY	96,190	7.2467	67,613		67,613	2,296	69,909
GOVERNOR	560	0.0422	394		394	13	407
LT. GOVERNOR	120	0.0090	84		84	3	87
AUDITOR	2,725	0.2053	1,915		1,915	65	1,980
ATTORNEY GENERAL	9,052	0.6820	6,363		6,363	216	6,579
AGRICULTURE	10,245	0.7718	7,201		7,201	245	7,446
INSURANCE	14,107	1.0628	9,916		9,916	337	10,253
CONSERVATION	43,093	3.2465	30,290		30,290	1,029	31,319
ECONOMIC DEVELOPMENT	16,197	1.2202	11,385		11,385	387	11,772
EDUCATION	46,853	3.5298	32,933		32,933	1,118	34,051
HIGHER EDUCATION	1,365	0.1028	959		959	33	992
HEALTH	42,974	3.2375	30,207		30,207	1,026	31,233
HIGHWAYS	128,278	9.6641	90,168		90,168	3,062	93,230
LABOR	20,497	1.5442	14,407		14,407	489	14,896
MENTAL HEALTH	189,790	14.2982	133,405		133,405	4,531	137,936

**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	43,842	3.3029	30,817		30,817	1,047	31,864
PUBLIC SAFETY	122,132	9.2011	85,847		85,847	2,916	88,763
SOCIAL SERVICES	172,421	12.9897	121,196		121,196	4,116	125,312
CORRECTIONS	265,785	20.0234	186,823		186,823	6,344	193,167
ALL OTHER	1,482	0.1117	1,042		1,042	35	1,077
SubTotal	1,327,367	100.0000	933,016		933,016	31,096	964,112
Total	1,327,367	100.0000	933,016		933,016	31,096	964,112

Allocation Basis: Number of Paychecks, FY 2014

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.	578	0.0254	578		578		578
INFORMATION TECHNOLOGY	33,849	1.4895	33,865		33,865		33,865
BUDGET AND PLANNING	126	0.0055	126		126		126
ACCOUNTING	841	0.0370	841		841		841
FACILITIES MANAG., DESIGN & CONST	77,922	3.4290	77,959		77,959	2,639	80,598
PERSONNEL	838	0.0369	838		838	28	866
PURCHASING	1,412	0.0621	1,413		1,413	48	1,461
GENERAL SERVICES	48,205	2.1213	48,228		48,228	1,633	49,861
TREASURER	58,444	2.5718	58,472		58,472	1,980	60,452
SECRETARY OF STATE	6,244	0.2748	6,247		6,247	211	6,458
SECURITY	197	0.0087	197		197	7	204
REVENUE	83,701	3.6833	83,741		83,741	2,835	86,576
LEGISLATURE	11,150	0.4907	11,155		11,155	378	11,533
JUDICIARY	50,709	2.2314	50,733		50,733	1,718	52,451
GOVERNOR	786	0.0346	786		786	27	813
LT. GOVERNOR	159	0.0070	159		159	5	164
AUDITOR	1,872	0.0824	1,873		1,873	63	1,936
ATTORNEY GENERAL	12,940	0.5694	12,946		12,946	438	13,384
AGRICULTURE	21,023	0.9251	21,033		21,033	712	21,745
INSURANCE	20,752	0.9132	20,762		20,762	703	21,465
CONSERVATION	80,765	3.5541	80,803		80,803	2,736	83,539
ECONOMIC DEVELOPMENT	28,504	1.2543	28,518		28,518	965	29,483
EDUCATION	423,160	18.6210	423,362		423,362	14,331	437,693
HIGHER EDUCATION	6,574	0.2893	6,577		6,577	223	6,800
HEALTH	139,807	6.1522	139,873		139,873	4,735	144,608
HIGHWAYS	421,094	18.5302	421,294		421,294	14,263	435,557
LABOR	77,912	3.4285	77,949		77,949	2,639	80,588
MENTAL HEALTH	112,871	4.9669	112,925		112,925	3,823	116,748

**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	106,184	4.6726	106,234		106,234	3,597	109,831
PUBLIC SAFETY	112,240	4.9391	112,293		112,293	3,802	116,095
SOCIAL SERVICES	213,535	9.3966	213,636		213,636	7,233	220,869
CORRECTIONS	115,437	5.0798	115,492		115,492	3,910	119,402
ALL OTHER	2,643	0.1163	2,644		2,644	90	2,734
SubTotal	2,272,474	100.0000	2,273,552		2,273,552	75,772	2,349,324
Total	2,272,474	100.0000	2,273,552		2,273,552	75,772	2,349,324

Allocation Basis: Number of PV Documents by Agency

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

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	61,437		61,437	2,048	63,485
SubTotal	100	100.0000	61,437		61,437	2,048	63,485
Total	100	100.0000	61,437		61,437	2,048	63,485

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.	883	305	578	0
INFORMATION	49,696	15,831	33,865	0
BUDGET AND PLANNING	571	445	126	0
ACCOUNTING	1,652	811	841	0
FACILITIES MANAG.,	90,417	9,819	80,598	0
PERSONNEL	2,248	1,382	866	0
PURCHASING	2,432	971	1,461	0
GENERAL SERVICES	51,551	1,690	49,861	0
TREASURER	61,285	833	60,452	0
SECRETARY OF STATE	10,491	4,033	6,458	0
SECURITY	756	552	204	0
REVENUE	110,379	23,803	86,576	0
LEGISLATURE	22,897	11,364	11,533	0
JUDICIARY	122,360	69,909	52,451	0
GOVERNOR	1,220	407	813	0
LT. GOVERNOR	251	87	164	0
AUDITOR	3,916	1,980	1,936	0
ATTORNEY GENERAL	19,963	6,579	13,384	0
AGRICULTURE	29,191	7,446	21,745	0
INSURANCE	31,718	10,253	21,465	0
CONSERVATION	114,858	31,319	83,539	0
ECONOMIC DEVELOPMENT	41,255	11,772	29,483	0
EDUCATION	471,744	34,051	437,693	0
HIGHER EDUCATION	7,792	992	6,800	0
HEALTH	175,841	31,233	144,608	0
HIGHWAYS	528,787	93,230	435,557	0
LABOR	95,484	14,896	80,588	0
MENTAL HEALTH	254,684	137,936	116,748	0
NATURAL RESOURCES	141,695	31,864	109,831	0
PUBLIC SAFETY	204,858	88,763	116,095	0
SOCIAL SERVICES	346,181	125,312	220,869	0
CORRECTIONS	312,569	193,167	119,402	0
ALL OTHER	67,296	1,077	2,734	63,485

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

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOVT
Direct Billed	0	0	0	0
<b>Total</b>	<b>3,376,921</b>	<b>964,112</b>	<b>2,349,324</b>	<b>63,485</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:	102,745,573			102,745,573
BUILDING USE	218,136		218,136	
EQUIPMENT USE	217,693		217,693	
RETIREMENT/GROUP INSURANCE	8,165,473		8,165,473	
OASDHI	1,437,496		1,437,496	
BUILDING RENTAL	927,779		927,779	
WORKER'S COMPENSATION	1,073,591		1,073,591	
INSURANCE	406		406	
COMM. OF ADMIN.	339,679	7,363	347,042	
BUDGET AND PLANNING	86,322	9,653	95,975	
ACCOUNTING	87,455	2,962	90,417	
PERSONNEL		210,512	210,512	
PURCHASING		38,106	38,106	
GENERAL SERVICES		10,437	10,437	
TREASURER		4,240	4,240	
SECRETARY OF STATE		27,196	27,196	
SECURITY		46,242	46,242	
REVENUE		3,568	3,566	
Total Allocated Additions:	<u>12,554,030</u>	<u>360,277</u>	<u>12,914,307</u>	<u>12,914,307</u>
Total To Be Allocated:	<u><u>115,299,603</u></u>	<u><u>360,277</u></u>		<u><u>115,659,880</u></u>

**MAXIMUS**

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

	Total	General & Admin	SECTION II
<b>Wages &amp; Benefits</b>			
Salaries & Wagas	25,585,339	0	25,585,339
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	84,795,815	0	84,795,815
Capital Outlay - Departmental	( 7,615,581)	0	( 7,615,581)
<b>Departmental Totals</b>			
Total Expenditures	102,745,573	0	102,745,573
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	102,745,573	0	102,745,573
<b>Allocation Step 1</b>			
Inbound- All Others	12,554,030	0	12,554,030
1st Allocation	115,299,803	0	115,299,803
<b>Allocation Step 2</b>			
Inbound- All Others	360,277	0	360,277
2nd Allocation	360,277	0	360,277
<b>Total For 19 FACILITIES MANAG., DESIGN &amp;</b>			
Total Allocated	115,659,880	0	115,659,880



**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	115,299,603		115,299,603	360,277	115,659,880
SubTotal	100	100.0000	115,299,603		115,299,603	360,277	115,659,880
Total	100	100.0000	115,299,603		115,299,603	360,277	115,659,880

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

Schedule .5 - Allocation Summary  
For Department FACILTIES MANAG., DESIGN & CONST

Receiving Department	Total	SECTION II
ALL OTHER	115,659,880	115,659,880
Direct Billed	0	0
Total	<u>115,659,880</u>	<u>115,659,880</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.

The HR Call Center provides administration of human resources to the Office of Administration employees. Costs have been allocated based on the average number of Office of Administration Employees.

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:	3,156,578			3,156,578
BUILDING USE	58,053		58,053	
EQUIPMENT USE	4,435		4,435	
RETIREMENT/GROUP INSURANCE	1,086,820		1,086,820	
OASDHI	198,741		198,741	
BUILDING RENTAL	193,746		193,746	
WORKER'S COMPENSATION	1,708		1,708	
UNEMPLOYMENT COMPENSATION	98		98	
INSURANCE	51		51	
COMM. OF ADMIN.	47,664	1,033	48,697	
BUDGET AND PLANNING	6,113	684	6,797	
ACCOUNTING	2,175	73	2,248	
PERSONNEL		29,538	29,538	
PURCHASING		324	324	
GENERAL SERVICES		1,468	1,468	
TREASURER		127	127	
SECRETARY OF STATE		6,575	6,575	
SECURITY		18,217	18,217	
REVENUE		110	110	
Total Allocated Additions:	1,599,604	58,149	1,657,753	1,657,753
Total To Be Allocated:	4,756,182	58,149		4,814,331

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

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
<b>Wages &amp; Benefits</b>					
Salaries & Wages	2,746,872	0	2,203,335	329,090	214,447
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	409,706	0	67,976	10,153	331,577
<b>Departmental Totals</b>					
Total Expenditures	3,156,578	0	2,271,311	339,243	546,024
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>	3,156,578	0	2,271,311	339,243	546,024
<b>Allocation Step 1</b>					
Inbound- All Others	1,599,604	0	1,283,083	191,641	124,880
1st Allocation	4,756,182	0	3,554,394	530,884	670,904
<b>Allocation Step 2</b>					
Inbound- All Others	58,149	0	46,642	6,967	4,540
2nd Allocation	58,149	0	46,642	6,967	4,540
<b>Total For 21 PERSONNEL</b>					
Total Allocated	4,814,331	0	3,601,036	537,851	675,444



## 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.	16	0.0463	1,645		1,645		1,645
INFORMATION TECHNOLOGY	844	2.4418	86,793		86,793		86,793
BUDGET AND PLANNING	23	0.0665	2,365		2,365		2,365
ACCOUNTING	43	0.1244	4,422		4,422		4,422
FACILITIES MANAG., DESIGN & CONST	506	1.4640	52,035		52,035		52,035
PERSONNEL	71	0.2054	7,301		7,301		7,301
PURCHASING	50	0.1447	5,142		5,142	71	5,213
GENERAL SERVICES	87	0.2517	8,947		8,947	123	9,070
SECURITY	7	0.0203	720		720	10	730
REVENUE	1,219	3.5268	125,356		125,356	1,720	127,076
AGRICULTURE	277	0.8014	28,485		28,485	391	28,876
INSURANCE	263	0.7609	27,046		27,046	371	27,417
ECONOMIC DEVELOPMENT	664	1.9211	68,283		68,283	937	69,220
HEALTH	1,664	4.8143	171,118		171,118	2,348	173,466
LABOR	740	2.1410	76,098		76,098	1,044	77,142
MENTAL HEALTH	6,703	19.3930	689,304		689,304	9,456	698,760
NATURAL RESOURCES	1,401	4.0534	144,072		144,072	1,977	146,049
PUBLIC SAFETY	2,244	6.4923	230,762		230,762	3,166	233,928
SOCIAL SERVICES	6,856	19.8357	705,038		705,038	9,672	714,710
CORRECTIONS	10,830	31.3330	1,113,703		1,113,703	15,277	1,128,980
ALL OTHER	56	0.1620	5,759		5,759	79	5,838
SubTotal	34,564	100.0000	3,554,394		3,554,394	46,642	3,601,036
Total	34,564	100.0000	3,554,394		3,554,394	46,642	3,601,036



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

Allocation Basis: Average Number of Merit & UCP Employees, FY 2014

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

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

Activity - HR CALL CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	18	0.9544	5,067		5,067		5,067
INFORMATION TECHNOLOGY	938	49.7348	264,035		264,035		264,035
BUDGET AND PLANNING	26	1.3786	7,319		7,319		7,319
ACCOUNTING	48	2.5451	13,511		13,511		13,511
FACILITIES MANAG., DESIGN & CONST	563	29.8515	158,477		158,477		158,477
PERSONNEL	79	4.1888	22,237		22,237		22,237
PURCHASING	56	2.9692	15,763		15,763	1,823	17,586
GENERAL SERVICES	97	5.1432	27,304		27,304	3,158	30,462
ALL OTHER	61	3.2344	17,171		17,171	1,986	19,157
SubTotal	1,886	100.0000	530,884		530,884	6,967	537,851
Total	1,886	100.0000	530,884		530,884	6,967	537,851

Allocation Basis: Average Number of OA Employees, FY 2014

Allocation Source: HR Query "Number of OA Employees"

**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	670,904		670,904	4,540	675,444
SubTotal	100	100.0000	670,904		670,904	4,540	675,444
Total	100	100.0000	670,904		670,904	4,540	675,444

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total PERSONNEL SERVICE	HR CALL CENTER	SECTION II	
COMM. OF ADMIN.	6,712	1,645	5,067	0
INFORMATION	350,828	86,793	264,035	0
BUDGET AND PLANNING	9,684	2,365	7,319	0
ACCOUNTING	17,933	4,422	13,511	0
FACILITIES MANAG.,	210,512	52,035	158,477	0
PERSONNEL	29,538	7,301	22,237	0
PURCHASING	22,799	5,213	17,586	0
GENERAL SERVICES	39,532	9,070	30,462	0
SECURITY	730	730	0	0
REVENUE	127,076	127,076	0	0
AGRICULTURE	28,876	28,876	0	0
INSURANCE	27,417	27,417	0	0
ECONOMIC DEVELOPMENT	69,220	69,220	0	0
HEALTH	173,466	173,466	0	0
LABOR	77,142	77,142	0	0
MENTAL HEALTH	698,760	698,760	0	0
NATURAL RESOURCES	146,049	146,049	0	0
PUBLIC SAFETY	233,928	233,928	0	0
SOCIAL SERVICES	714,710	714,710	0	0
CORRECTIONS	1,128,980	1,128,980	0	0
ALL OTHER	700,439	5,838	19,157	675,444
Direct Billed	0	0	0	0
<b>Total</b>	<b>4,814,331</b>	<b>3,601,036</b>	<b>537,851</b>	<b>675,444</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 2014.

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:	4,303,076			4,303,076
BUILDING USE	28,960		28,960	
EQUIPMENT USE	81,996		81,996	
RETIREMENT/GROUP INSURANCE	890,090		890,090	
OASDHI	169,050		169,050	
BUILDING RENTAL	95,943		95,943	
WORKER'S COMPENSATION	356,986		356,986	
INSURANCE	36		36	
COMM. OF ADMIN.	33,787	732	34,519	
BUDGET AND PLANNING	11,953	1,337	13,290	
ACCOUNTING	2,352	80	2,432	
PERSONNEL	20,905	1,894	22,799	
PURCHASING		920	920	
GENERAL SERVICES		1,033	1,033	
TREASURER		127	127	
SECURITY		9,809	9,809	
REVENUE		69	69	
Total Allocated Additions:	1,692,058	16,001	1,708,059	1,708,059
Total To Be Allocated:	5,995,134	16,001		8,011,135



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

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,166,158	0	1,553,039	613,119
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	2,212,289	0	47,829	2,164,460
Capital Outlay - Departmental	( 58,722)	0	0	( 58,722)
Refunds	( 16,649)	0	0	( 16,649)
<b>Departmental Totals</b>				
Total Expenditures	4,303,076	0	1,600,868	2,702,408
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	4,303,076	0	1,600,868	2,702,408
<b>Allocation Step 1</b>				
Inbound- All Others	1,692,058	0	1,213,130	478,928
1st Allocation	5,995,134	0	2,813,798	3,181,336
<b>Allocation Step 2</b>				
Inbound- All Others	16,001	0	11,472	4,529
2nd Allocation	16,001	0	11,472	4,529
<b>Total For 22 PURCHASING</b>				
Total Allocated	6,011,135	0	2,825,270	3,185,865



**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.	2,041,168	0.2145	6,035		6,035		6,035
INFORMATION TECHNOLOGY	76,418,520	8.0304	225,960		225,960		225,960
BUDGET AND PLANNING	682	0.0001	2		2		2
ACCOUNTING	3,050	0.0003	9		9		9
FACILITIES MANAG., DESIGN & CONST	12,887,328	1.3543	38,106		38,106		38,106
PERSONNEL	109,544	0.0115	324		324		324
PURCHASING	311,119	0.0327	920		920		920
GENERAL SERVICES	14,547,188	1.5287	43,014		43,014	194	43,208
TREASURER	1,005,321	0.1056	2,973		2,973	13	2,986
SECRETARY OF STATE	4,867,398	0.5115	14,392		14,392	65	14,457
SECURITY	163,036	0.0171	482		482	2	484
REVENUE	32,983,537	3.4661	97,528		97,528	440	97,968
AUDITOR	588,253	0.0618	1,739		1,739	8	1,747
ATTORNEY GENERAL	1,622,928	0.1705	4,799		4,799	22	4,821
AGRICULTURE	2,788,333	0.2930	8,245		8,245	37	8,282
INSURANCE	1,807,202	0.1689	4,752		4,752	21	4,773
CONSERVATION	21,264,987	2.2346	62,878		62,878	284	63,162
ECONOMIC DEVELOPMENT	17,771,345	1.8675	52,548		52,548	237	52,785
EDUCATION	71,204,446	7.4825	210,542		210,542	950	211,492
HIGHER EDUCATION	8,671,602	0.9113	25,641		25,641	116	25,757
HEALTH	73,824,902	7.7579	218,291		218,291	985	219,276
LABOR	8,681,821	0.9123	25,671		25,671	116	25,787
MENTAL HEALTH	30,972,959	3.2548	91,583		91,583	413	91,996
NATURAL RESOURCES	9,453,193	0.9934	27,952		27,952	126	28,078
PUBLIC SAFETY	56,056,210	5.8907	165,751		165,751	748	166,499
SOCIAL SERVICES	287,079,966	30.1677	848,859		848,859	3,830	852,689
CORRECTIONS	214,348,749	22.5248	633,802		633,802	2,860	636,662
ALL OTHER	338,216	0.0355	1,000		1,000	5	1,005





**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	951,613,003	100.0000	2,813,798		2,813,798	11,472	2,825,270
Total	951,613,003	100.0000	2,813,798		2,813,798	11,472	2,825,270

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	3,181,336		3,181,336	4,529	3,185,865
SubTotal	100	100.0000	3,181,336		3,181,336	4,529	3,185,865
Total	100	100.0000	3,181,336		3,181,336	4,529	3,185,865

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.	6,035	6,035	0
INFORMATION	225,960	225,960	0
BUDGET AND PLANNING	2	2	0
ACCOUNTING	9	9	0
FACILITIES MANAG.,	38,106	38,106	0
PERSONNEL	324	324	0
PURCHASING	920	920	0
GENERAL SERVICES	43,208	43,208	0
TREASURER	2,986	2,986	0
SECRETARY OF STATE	14,457	14,457	0
SECURITY	484	484	0
REVENUE	97,968	97,968	0
AUDITOR	1,747	1,747	0
ATTORNEY GENERAL	4,821	4,821	0
AGRICULTURE	8,282	8,282	0
INSURANCE	4,773	4,773	0
CONSERVATION	63,162	63,162	0
ECONOMIC DEVELOPMENT	52,785	52,785	0
EDUCATION	211,492	211,492	0
HIGHER EDUCATION	25,757	25,757	0
HEALTH	219,276	219,276	0
LABOR	25,787	25,787	0
MENTAL HEALTH	91,996	91,996	0
NATURAL RESOURCES	28,078	28,078	0
PUBLIC SAFETY	166,499	166,499	0
SOCIAL SERVICES	852,689	852,689	0
CORRECTIONS	636,662	636,662	0
ALL OTHER	3,186,870	1,005	3,185,865
Direct Billed	0	0	0

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

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Total	6,011,135	2,825,270	3,185,865

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:	17,189,089			17,189,069
BUILDING USE	37,861		37,861	
EQUIPMENT USE	339,435		339,435	
RETIREMENT/GROUP INSURANCE	1,325,636		1,325,636	
OASDHI	220,101		220,101	
BUILDING RENTAL	278,366		278,366	
WORKER'S COMPENSATION	41,466		41,466	
UNEMPLOYMENT COMPENSATION	97		97	
INSURANCE	28,340		28,340	
COMM. OF ADMIN.	58,524	1,269	59,793	
BUDGET AND PLANNING	7,982	893	8,875	
ACCOUNTING	49,862	1,689	51,551	
PERSONNEL	36,251	3,281	39,532	
PURCHASING	43,014	194	43,208	
GENERAL SERVICES		1,794	1,794	
TREASURER		2,343	2,343	
SECURITY		6,446	6,446	
REVENUE		1,411	1,411	
Total Allocated Additions:	2,466,935	19,320	2,486,255	2,486,255
Total To Be Allocated:	19,656,004	19,320		19,675,324



**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	2,908,732	0	597,655	2,311,077	0
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	20,658,103	0	4,812,973	15,844,812	318
General and Administrative	284,748	0	58,507	226,239	0
Unallowable Risk Management	( 4,785,108)	0	( 4,785,108)	0	0
Capital Outlay - Departmental	( 1,861,389)	0	0	( 1,861,389)	0
Capital Outlay - G & A	( 6,015)	0	( 1,238)	( 4,779)	0
<b>Departmental Totals</b>					
Total Expenditures	17,189,089	0	872,791	16,515,980	318
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	17,189,089	0	872,791	16,515,980	318
<b>Allocation Step 1</b>					
Inbound- All Others	2,466,935	0	508,879	1,960,056	0
1st Allocation	19,658,004	0	1,179,670	18,478,018	318
<b>Allocation Step 2</b>					
Inbound- All Others	19,320	0	3,970	15,350	0
2nd Allocation	19,320	0	3,970	15,350	0
<b>Total For 23 GENERAL SERVICES</b>					
Total Allocated	19,675,324	0	1,183,640	18,491,368	318



**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.	18	0.0276	326		326		326
INFORMATION TECHNOLOGY	961	1.4761	17,413		17,413		17,413
BUDGET AND PLANNING	28	0.0399	471		471		471
ACCOUNTING	49	0.0753	888		888		888
FACILITIES MANAG., DESIGN & CONST	576	0.8847	10,437		10,437		10,437
PERSONNEL	81	0.1244	1,468		1,488		1,468
PURCHASING	57	0.0876	1,033		1,033		1,033
GENERAL SERVICES	99	0.1521	1,794		1,794		1,794
TREASURER	49	0.0753	888		888	3	891
SECRETARY OF STATE	228	0.3502	4,131		4,131	14	4,145
SECURITY	32	0.0492	580		580	2	582
REVENUE	1,346	2.0675	24,389		24,389	85	24,474
LEGISLATURE	671	1.0307	12,158		12,158	42	12,200
JUDICIARY	4,105	6.3053	74,382		74,382	258	74,640
GOVERNOR	23	0.0353	417		417	1	418
LT. GOVERNOR	5	0.0077	91		91		91
AUDITOR	113	0.1736	2,048		2,048	7	2,055
ATTORNEY GENERAL	376	0.5775	6,813		6,813	24	6,837
AGRICULTURE	463	0.7112	8,389		8,389	29	8,418
INSURANCE	762	1.1704	13,807		13,807	48	13,855
CONSERVATION	1,896	2.9123	34,355		34,355	119	34,474
ECONOMIC DEVELOPMENT	786	1.2073	14,242		14,242	49	14,291
EDUCATION	2,678	4.1134	48,525		48,525	168	48,693
HIGHER EDUCATION	57	0.0876	1,033		1,033	4	1,037
HEALTH	1,793	2.7541	32,489		32,489	113	32,602
HIGHWAYS	5,502	8.4511	99,695		99,695	345	100,040
LABOR	881	1.3532	15,964		15,964	55	16,019
MENTAL HEALTH	8,076	12.4048	146,335		146,335	507	146,842



**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	2,075	3.1872	37,599		37,599	130	37,729
PUBLIC SAFETY	5,188	7.9888	94,005		94,005	326	94,331
SOCIAL SERVICES	7,145	10.9747	129,466		129,466	449	129,915
CORRECTIONS	11,089	17.0018	200,567		200,567	695	201,262
ALL OTHER	7,918	12.1621	143,472		143,472	497	143,969
SubTotal	65,104	100.0000	1,179,670		1,179,670	3,970	1,183,640
Total	65,104	100.0000	1,179,670		1,179,670	3,970	1,183,640

Allocation Basis: Total Number of Employees, FY 2014

Allocation Source: OHB674R1 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	18,476,016		18,476,016	15,350	18,491,366
SubTotal	100	100.0000	18,476,016		18,476,016	15,350	18,491,366
Total	100	100.0000	18,476,016		18,476,016	15,350	18,491,366

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	318		318		318
SubTotal	100	100.0000	318		318		318
Total	100	100.0000	318		318		318

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.	326	326	0	0
INFORMATION	17,413	17,413	0	0
BUDGET AND PLANNING	471	471	0	0
ACCOUNTING	888	888	0	0
FACILITIES MANAG.,	10,437	10,437	0	0
PERSONNEL	1,468	1,468	0	0
PURCHASING	1,033	1,033	0	0
GENERAL SERVICES	1,794	1,794	0	0
TREASURER	891	891	0	0
SECRETARY OF STATE	4,145	4,145	0	0
SECURITY	582	582	0	0
REVENUE	24,474	24,474	0	0
LEGISLATURE	12,200	12,200	0	0
JUDICIARY	74,640	74,640	0	0
GOVERNOR	418	418	0	0
LT. GOVERNOR	91	91	0	0
AUDITOR	2,055	2,055	0	0
ATTORNEY GENERAL	6,837	6,837	0	0
AGRICULTURE	8,418	8,418	0	0
INSURANCE	13,855	13,855	0	0
CONSERVATION	34,474	34,474	0	0
ECONOMIC DEVELOPMENT	14,291	14,291	0	0
EDUCATION	48,693	48,693	0	0
HIGHER EDUCATION	1,037	1,037	0	0
HEALTH	32,602	32,602	0	0
HIGHWAYS	100,040	100,040	0	0
LABOR	16,019	16,019	0	0
MENTAL HEALTH	146,842	146,842	0	0
NATURAL RESOURCES	37,729	37,729	0	0
PUBLIC SAFETY	94,331	94,331	0	0
SOCIAL SERVICES	129,915	129,915	0	0
CORRECTIONS	201,262	201,262	0	0
ALL OTHER	18,635,653	143,969	18,491,366	318

**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>19,675,324</b>	<b>1,183,640</b>	<b>18,491,366</b>	<b>316</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
<b>Expenditures Per Financial Statement:</b>	3,566,286			3,566,286
BUILDING USE	57,266		57,266	
RETIREMENT/GROUP INSURANCE	763,364		763,364	
OASDHI	143,991		143,991	
BUILDING RENTAL	195,106		195,106	
WORKER'S COMPENSATION	4,758		4,758	
UNEMPLOYMENT COMPENSATION	5,318		5,318	
INSURANCE	31		31	
BUDGET AND PLANNING	2,414	270	2,684	
ACCOUNTING	59,278	2,007	61,285	
PURCHASING	2,973	13	2,986	
GENERAL SERVICES	888	3	891	
TREASURER		2,763	2,763	
SECRETARY OF STATE		37,820	37,820	
SECURITY		13,452	13,452	
REVENUE		73	73	
<b>Total Allocated Additions:</b>	1,235,387	56,401	1,291,788	1,291,788
<b>Total To Be Allocated:</b>	4,801,673	56,401		4,858,074

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,990,012	0	91,422	1,898,590
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	1,576,274	0	72,351	1,503,923
Refunds	40,445,069	0	0	40,445,069
Refunds	( 40,445,069)	0	0	( 40,445,069)
<b>Departmental Totals</b>				
Total Expenditures	3,566,286	0	163,773	3,402,513
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	3,566,286	0	163,773	3,402,513
<b>Allocation Step 1</b>				
Inbound- All Others	1,235,367	0	56,754	1,178,613
1st Allocation	4,801,673	0	220,527	4,581,146
<b>Allocation Step 2</b>				
Inbound- All Others	56,401	0	2,591	53,810
2nd Allocation	56,401	0	2,591	53,810
<b>Total For 24 TREASURER</b>				
Total Allocated	4,858,074	0	223,118	4,634,958





**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.	1,012	0.0213	47		47		47
INFORMATION TECHNOLOGY	56,371	1.1854	2,614		2,614		2,614
BUDGET AND PLANNING	759	0.0160	35		35		35
ACCOUNTING	1,995	0.0420	93		93		93
FACILITIES MANAG., DESIGN & CONST	91,432	1.9227	4,240		4,240		4,240
PERSONNEL	2,740	0.0576	127		127		127
PURCHASING	2,748	0.0578	127		127		127
GENERAL SERVICES	50,530	1.0626	2,343		2,343		2,343
TREASURER	59,591	1.2531	2,763		2,763		2,763
SECRETARY OF STATE	11,794	0.2480	547		547	7	554
SECURITY	956	0.0201	44		44	1	45
REVENUE	885,052	18.6108	41,044		41,044	509	41,553
LEGISLATURE	26,786	0.5633	1,242		1,242	15	1,257
JUDICIARY	146,899	3.0890	6,812		6,812	85	6,897
GOVERNOR	1,346	0.0283	62		62	1	63
LT. GOVERNOR	279	0.0059	13		13		13
AUDITOR	4,597	0.0967	213		213	3	216
ATTORNEY GENERAL	21,992	0.4625	1,020		1,020	13	1,033
AGRICULTURE	31,268	0.6575	1,450		1,450	18	1,468
INSURANCE	34,859	0.7330	1,617		1,617	20	1,637
CONSERVATION	123,858	2.6045	5,744		5,744	72	5,816
ECONOMIC DEVELOPMENT	44,701	0.9400	2,073		2,073	26	2,099
EDUCATION	470,013	9.8836	21,796		21,796	271	22,067
HIGHER EDUCATION	7,939	0.1669	368		368	5	373
HEALTH	182,781	3.8436	8,476		8,476	106	8,582
HIGHWAYS	549,372	11.5524	25,476		25,476	317	25,793
LABOR	98,409	2.0694	4,564		4,564	57	4,621
MENTAL HEALTH	302,661	6.3645	14,035		14,035	175	14,210

**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	150,026	3.1548	6,957		6,957	87	7,044
PUBLIC SAFETY	234,372	4.9284	10,869		10,869	135	11,004
SOCIAL SERVICES	773,008	16.2551	35,847		35,847	446	36,293
CORRECTIONS	381,222	8.0165	17,678		17,678	220	17,898
ALL OTHER	4,125	0.0867	191		191	2	193
SubTotal	4,755,493	100.0000	220,527		220,527	2,591	223,118
Total	4,755,493	100.0000	220,527		220,527	2,591	223,118

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 GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	4,581,146		4,581,146	53,810	4,634,956
SubTotal	100	100.0000	4,581,146		4,581,146	53,810	4,634,956
Total	100	100.0000	4,581,146		4,581,146	53,810	4,634,956

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	DISBURSEMENTS	GENERAL GOVT
COMM. OF ADMIN.	47	47	0
INFORMATION	2,614	2,614	0
BUDGET AND PLANNING	35	35	0
ACCOUNTING	93	93	0
FACILITIES MANAG.,	4,240	4,240	0
PERSONNEL	127	127	0
PURCHASING	127	127	0
GENERAL SERVICES	2,343	2,343	0
TREASURER	2,763	2,763	0
SECRETARY OF STATE	554	554	0
SECURITY	45	45	0
REVENUE	41,553	41,553	0
LEGISLATURE	1,257	1,257	0
JUDICIARY	6,897	6,897	0
GOVERNOR	63	63	0
LT. GOVERNOR	13	13	0
AUDITOR	216	216	0
ATTORNEY GENERAL	1,033	1,033	0
AGRICULTURE	1,468	1,468	0
INSURANCE	1,637	1,637	0
CONSERVATION	5,816	5,816	0
ECONOMIC DEVELOPMENT	2,099	2,099	0
EDUCATION	22,067	22,067	0
HIGHER EDUCATION	373	373	0
HEALTH	8,582	8,582	0
HIGHWAYS	25,793	25,793	0
LABOR	4,621	4,621	0
MENTAL HEALTH	14,210	14,210	0
NATURAL RESOURCES	7,044	7,044	0
PUBLIC SAFETY	11,004	11,004	0
SOCIAL SERVICES	36,293	36,293	0
CORRECTIONS	17,898	17,898	0
ALL OTHER	4,635,149	193	4,634,956

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

Receiving Department	Total	DISBURSEMENTS	GENERAL GOVT
Direct Billed	0	0	0
Total	<u>4,858,074</u>	<u>223,118</u>	<u>4,634,956</u>



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
<b>Expenditures Per Financial Statement:</b>	<b>25,980,833</b>			<b>25,980,833</b>
BUILDING USE	400,142		400,142	
RETIREMENT/GROUP INSURANCE	3,551,121		3,551,121	
OASDHI	639,757		639,757	
BUILDING RENTAL	1,658,845		1,658,845	
WORKER'S COMPENSATION	2,098		2,098	
UNEMPLOYMENT COMPENSATION	21,550		21,550	
INSURANCE	145		145	
BUDGET AND PLANNING	12,849	1,437	14,286	
ACCOUNTING	10,148	343	10,491	
PURCHASING	14,392	65	14,457	
GENERAL SERVICES	4,131	14	4,145	
TREASURER	547	7	554	
SECRETARY OF STATE		164,393	164,393	
SECURITY		61,937	61,937	
REVENUE		720	720	
<b>Total Allocated Additions:</b>	<b>6,315,725</b>	<b>228,916</b>	<b>6,544,641</b>	<b>6,544,641</b>
<b>Total To Be Allocated:</b>	<b>32,296,558</b>	<b>228,916</b>		<b>32,525,474</b>



**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	6,970,982	0	1,999,208	4,971,774
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	16,178,508	0	502,890	15,675,618
General and Administrative	3,145,511	0	902,101	2,243,410
Capital Outlay - Departmental	( 115,012)	0	( 97,582)	( 17,450)
Capital Outlay - G & A	( 197,156)	0	( 58,542)	( 140,614)
Postage	( 2,000)	0	( 574)	( 1,426)
<b>Departmental Totals</b>				
Total Expenditures	25,980,833	0	3,249,521	22,731,312
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	25,980,833	0	3,249,521	22,731,312
<b>Allocation Step 1</b>				
Inbound- All Others	8,315,725	0	1,811,287	4,504,438
1st Allocation	32,296,558	0	5,060,808	27,235,750
<b>Allocation Step 2</b>				
Inbound- All Others	228,916	0	65,651	163,265
2nd Allocation	228,916	0	65,651	163,265
<b>Total For 25 SECRETARY OF STATE</b>				
Total Allocated	32,525,474	0	5,126,459	27,399,015





**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.	103	0.0261	1,320		1,320		1,320
INFORMATION TECHNOLOGY	301	0.0762	3,858		3,858		3,858
ACCOUNTING	5,221	1.3222	66,913		66,913		66,913
FACILITIES MANAG., DESIGN & CONST	2,122	0.5374	27,196		27,196		27,196
PERSONNEL	513	0.1299	6,575		6,575		6,575
TREASURER	2,951	0.7473	37,820		37,820		37,820
SECRETARY OF STATE	12,827	3.2484	164,393		164,393		164,393
SECURITY	63	0.0160	807		807	11	818
REVENUE	1,706	0.4320	21,864		21,864	302	22,166
LEGISLATURE	1,028	0.2603	13,175		13,175	182	13,357
JUDICIARY	46,036	11.6583	590,005		590,005	8,150	598,155
GOVERNOR	150	0.0380	1,922		1,922	27	1,949
LT. GOVERNOR	7	0.0018	90		90	1	91
AUDITOR	1,908	0.4832	24,453		24,453	338	24,791
ATTORNEY GENERAL	67,162	17.0083	860,759		860,759	11,890	872,649
AGRICULTURE	884	0.2239	11,329		11,329	156	11,485
INSURANCE	11,998	3.0379	153,743		153,743	2,124	155,867
CONSERVATION	308	0.0780	3,947		3,947	55	4,002
ECONOMIC DEVELOPMENT	4,778	1.2100	61,236		61,236	846	62,082
EDUCATION	7,764	1.9662	99,505		99,505	1,374	100,879
HIGHER EDUCATION	2,230	0.5647	28,580		28,580	395	28,975
HEALTH	15,407	3.9017	197,459		197,459	2,728	200,187
HIGHWAYS	2,402	0.6083	30,784		30,784	425	31,209
LABOR	17,359	4.3961	222,476		222,476	3,073	225,549
MENTAL HEALTH	15,409	3.9022	197,484		197,484	2,728	200,212
NATURAL RESOURCES	11,761	2.9784	150,731		150,731	2,082	152,813
PUBLIC SAFETY	21,640	5.4802	277,342		277,342	3,831	281,173
SOCIAL SERVICES	68,638	17.3820	879,677		879,677	12,151	891,828

**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
CORRECTIONS	67,553	17.1074	865,770		865,770	11,959	877,729
ALL OTHER	4,850	1.1776	59,595		59,595	823	60,418
SubTotal	394,877	100.0000	5,060,808		5,060,808	65,651	5,126,459
Total	394,877	100.0000	5,060,808		5,060,808	65,651	5,126,459

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	27,235,750		27,235,750	163,265	27,399,015
SubTotal	100	100.0000	27,235,750		27,235,750	163,265	27,399,015
Total	100	100.0000	27,235,750		27,235,750	163,265	27,399,015

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.	1,320	1,320	0
INFORMATION	3,858	3,858	0
ACCOUNTING	66,913	66,913	0
FACILITIES MANAG.,	27,196	27,196	0
PERSONNEL	6,575	6,575	0
TREASURER	37,820	37,820	0
SECRETARY OF STATE	164,393	164,393	0
SECURITY	818	818	0
REVENUE	22,166	22,166	0
LEGISLATURE	13,357	13,357	0
JUDICIARY	598,155	598,155	0
GOVERNOR	1,949	1,949	0
LT. GOVERNOR	91	91	0
AUDITOR	24,791	24,791	0
ATTORNEY GENERAL	872,649	872,649	0
AGRICULTURE	11,485	11,485	0
INSURANCE	155,867	155,867	0
CONSERVATION	4,002	4,002	0
ECONOMIC DEVELOPMENT	62,082	62,082	0
EDUCATION	100,879	100,879	0
HIGHER EDUCATION	28,975	28,975	0
HEALTH	200,187	200,187	0
HIGHWAYS	31,209	31,209	0
LABOR	225,549	225,549	0
MENTAL HEALTH	200,212	200,212	0
NATURAL RESOURCES	152,813	152,813	0
PUBLIC SAFETY	281,173	281,173	0
SOCIAL SERVICES	891,828	891,828	0
CORRECTIONS	877,729	877,729	0
ALL OTHER	27,459,433	60,418	27,399,015
Direct Billed	0	0	0



Schedule .5 - Allocation Summary  
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS	GENERAL GOVT
Total	32,525,474	5,126,459	27,399,015

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:	1,093,942			1,093,942
BUILDING USE	3,417		3,417	
RETIREMENT/GROUP INSURANCE	473,886		473,886	
OASDHI	87,916		87,916	
INSURANCE	20		20	
BUDGET AND PLANNING	3,582	401	3,983	
ACCOUNTING	731	25	756	
PERSONNEL	720	10	730	
PURCHASING	482	2	484	
GENERAL SERVICES	580	2	582	
TREASURER	44	1	45	
SECRETARY OF STATE	807	11	818	
SECURITY		8,688	8,688	
Total Allocated Additions:	572,185	9,140	581,325	581,325
Total To Be Allocated:	1,666,127	9,140		1,675,267



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

	Total	General & Admin	SECURITY
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,238,604	0	1,238,604
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	84,691	0	84,691
General and Administrative	15,684	0	15,684
Capital Outlay - Departmental	( 13,150)	0	( 13,150)
Capital Outlay - G/A	( 38)	0	( 38)
Unallowable Security	( 231,831)	0	( 231,831)
<b>Departmental Totals</b>			
Total Expenditures	1,093,942	0	1,093,942
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,093,942	0	1,093,942
<b>Allocation Step 1</b>			
Inbound- All Others	572,185	0	572,185
1st Allocation	1,666,127	0	1,666,127
<b>Allocation Step 2</b>			
Inbound- All Others	9,140	0	9,140
2nd Allocation	9,140	0	9,140
<b>Total For 26 SECURITY</b>			
Total Allocated	1,675,267	0	1,675,267





**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.	17	0.2860	4,764		4,764		4,764
INFORMATION TECHNOLOGY	628	10.5635	176,001		176,001		176,001
BUDGET AND PLANNING	25	0.4205	7,006		7,006		7,006
ACCOUNTING	46	0.7738	12,892		12,892		12,892
FACILITIES MANAG., DESIGN & CONST	165	2.7754	46,242		46,242		46,242
PERSONNEL	65	1.0934	18,217		18,217		18,217
PURCHASING	35	0.5887	9,809		9,809		9,809
GENERAL SERVICES	23	0.3869	6,446		6,446		6,446
TREASURER	48	0.8074	13,452		13,452		13,452
SECRETARY OF STATE	221	3.7174	61,937		61,937		61,937
SECURITY	31	0.5214	8,688		8,688		8,688
REVENUE	919	15.4583	257,557		257,557	1,810	259,367
LEGISLATURE	450	7.5694	126,116		126,116	886	127,002
JUDICIARY	62	1.0429	17,376		17,376	122	17,498
GOVERNOR	21	0.3532	5,885		5,885	41	5,926
LT. GOVERNOR	5	0.0841	1,401		1,401	10	1,411
AUDITOR	94	1.5812	26,344		26,344	185	26,529
ATTORNEY GENERAL	227	3.8183	63,618		63,618	447	64,065
AGRICULTURE	4	0.0673	1,121		1,121	8	1,129
INSURANCE	206	3.4651	57,733		57,733	406	58,139
ECONOMIC DEVELOPMENT	433	7.2834	121,351		121,351	853	122,204
EDUCATION	267	4.4912	74,829		74,829	528	75,355
HIGHER EDUCATION	53	0.8915	14,854		14,854	104	14,958
HEALTH	88	1.4802	24,663		24,663	173	24,836
HIGHWAYS	463	7.7881	129,759		129,759	912	130,671
LABOR	397	6.6779	111,262		111,262	782	112,044
MENTAL HEALTH	1	0.0168	280		280	2	282
NATURAL RESOURCES	336	5.6518	94,166		94,166	662	94,828

**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
PUBLIC SAFETY	205	3.4483	57,453		57,453	404	57,857
SOCIAL SERVICES	386	6.4929	108,179		108,179	760	108,939
ALL OTHER	24	0.4037	6,726		6,726	47	6,773
SubTotal	5,945	100.0000	1,666,127		1,666,127	9,140	1,675,267
Total	5,945	100.0000	1,666,127		1,666,127	9,140	1,675,267

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.	4,764	4,764
INFORMATION	176,001	176,001
BUDGET AND PLANNING	7,006	7,006
ACCOUNTING	12,892	12,892
FACILITIES MANAG.,	46,242	46,242
PERSONNEL	18,217	18,217
PURCHASING	9,809	9,809
GENERAL SERVICES	6,446	6,446
TREASURER	13,452	13,452
SECRETARY OF STATE	61,937	61,937
SECURITY	8,688	8,688
REVENUE	259,367	259,367
LEGISLATURE	127,002	127,002
JUDICIARY	17,498	17,498
GOVERNOR	5,926	5,926
LT. GOVERNOR	1,411	1,411
AUDITOR	26,529	26,529
ATTORNEY GENERAL	64,065	64,065
AGRICULTURE	1,129	1,129
INSURANCE	58,139	58,139
ECONOMIC DEVELOPMENT	122,204	122,204
EDUCATION	75,355	75,355
HIGHER EDUCATION	14,958	14,958
HEALTH	24,836	24,836
HIGHWAYS	130,671	130,671
LABOR	112,044	112,044
MENTAL HEALTH	282	282
NATURAL RESOURCES	94,828	94,828
PUBLIC SAFETY	57,857	57,857
SOCIAL SERVICES	108,939	108,939
ALL OTHER	6,773	6,773



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

Receiving Department	Total	SECURITY
Direct Billed	0	0
Total	<u>1,675,267</u>	<u>1,675,267</u>



STATE OF MISSOURI  
REVENUE  
NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	495,587,635			495,587,635
BUILDING USE	558,332		558,332	
RETIREMENT/GROUP INSURANCE	19,236,731		19,236,731	
OASDHI	3,260,526		3,260,526	
BUILDING RENTAL	3,012,615		3,012,615	
WORKER'S COMPENSATION	99,232		99,232	
UNEMPLOYMENT COMPENSATION	56,910		56,910	
INSURANCE	1,036		1,036	
BUDGET AND PLANNING	65,296	7,302	72,598	
ACCOUNTING	106,762	3,617	110,379	
PERSONNEL	125,356	1,720	127,076	
PURCHASING	97,528	440	97,968	
GENERAL SERVICES	24,389	85	24,474	
TREASURER	41,044	509	41,553	
SECRETARY OF STATE	21,864	302	22,166	
SECURITY	257,557	1,810	259,367	
REVENUE		96,837	96,837	
<b>Total Allocated Additions:</b>	<u>26,965,178</u>	<u>112,622</u>	<u>27,077,800</u>	<u>27,077,800</u>
<b>Total To Be Allocated:</b>	<u><u>522,552,813</u></u>	<u><u>112,622</u></u>		<u><u>522,665,435</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	41,457,676	0	159,025	41,298,651
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	436,237,662	0	3,751	436,233,911
General and Administrative	19,445,654	0	74,590	19,371,064
Refunds	1,289,216,442	0	0	1,289,216,442
Capital Outlay - Departmental	( 1,524,236)	0	0	( 1,524,236)
Capital Outlay - G & A	( 29,121)	0	( 112)	( 29,009)
Refunds	( 1,289,216,442)	0	0	( 1,289,216,442)
<b>Departmental Totals</b>				
Total Expenditures	495,587,635	0	237,254	495,350,381
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	495,587,635	0	237,254	495,350,381
<b>Allocation Step 1</b>				
Inbound- All Others	26,985,178	0	103,434	26,881,744
1st Allocation	522,552,613	0	340,668	522,212,125
<b>Allocation Step 2</b>				
Inbound- All Others	112,622	0	432	112,190
2nd Allocation	112,622	0	432	112,190
<b>Total For 27 REVENUE</b>				
Total Allocated	522,665,435	0	341,120	522,324,315

**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.	3,873	0.0310	106		106		106
INFORMATION TECHNOLOGY	71,535	0.5722	1,949		1,949		1,949
BUDGET AND PLANNING	2,393	0.0191	65		65		65
ACCOUNTING	105,511	0.8440	2,875		2,875		2,875
FACILITIES MANAG., DESIGN & CONST	130,858	1.0468	3,566		3,566		3,566
PERSONNEL	4,049	0.0324	110		110		110
PURCHASING	2,533	0.0203	69		69		69
GENERAL SERVICES	51,762	0.4141	1,411		1,411		1,411
TREASURER	2,668	0.0213	73		73		73
SECRETARY OF STATE	26,431	0.2114	720		720		720
REVENUE	3,553,283	28.4235	96,837		96,837		96,837
LEGISLATURE	50,063	0.4005	1,364		1,364	3	1,367
JUDICIARY	297,767	2.3819	8,115		8,115	15	8,130
GOVERNOR	9,461	0.0757	258		258		258
LT. GOVERNOR	698	0.0056	19		19		19
AUDITOR	9,678	0.0774	264		264		264
ATTORNEY GENERAL	22,714	0.1817	619		619	1	620
AGRICULTURE	9,631	0.0770	262		282		262
INSURANCE	139	0.0011	4		4		4
CONSERVATION	106,111	0.8488	2,892		2,892	5	2,897
ECONOMIC DEVELOPMENT	25,731	0.2058	701		701	1	702
EDUCATION	1,101,167	8.8085	30,009		30,009	56	30,065
HIGHER EDUCATION	1,156,777	9.2533	31,525		31,525	58	31,583
HEALTH	421,055	3.3681	11,475		11,475	21	11,496
HIGHWAYS	405,177	3.2411	11,042		11,042	20	11,062
LABOR	14,690	0.1175	400		400	1	401
MENTAL HEALTH	1,035,909	8.2865	28,231		28,231	52	28,283
NATURAL RESOURCES	148,479	1.1877	4,046		4,046	8	4,054



**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	288,930	2.3112	7,874		7,874	15	7,889
SOCIAL SERVICES	2,463,814	19.7086	67,145		67,145	127	67,272
CORRECTIONS	970,807	7.7657	26,457		26,457	49	26,506
ALL OTHER	7,530	0.0602	205		205		205
SubTotal	12,501,224	100.0000	340,688		340,688	432	341,120
Total	12,501,224	100.0000	340,688		340,688	432	341,120

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	522,212,125		522,212,125	112,190	522,324,315
SubTotal	100	100.0000	522,212,125		522,212,125	112,190	522,324,315
Total	100	100.0000	522,212,125		522,212,125	112,190	522,324,315

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.	106	106	0
INFORMATION	1,949	1,949	0
BUDGET AND PLANNING	65	65	0
ACCOUNTING	2,875	2,875	0
FACILITIES MANAG.,	3,566	3,566	0
PERSONNEL	110	110	0
PURCHASING	69	69	0
GENERAL SERVICES	1,411	1,411	0
TREASURER	73	73	0
SECRETARY OF STATE	720	720	0
REVENUE	96,837	96,837	0
LEGISLATURE	1,367	1,367	0
JUDICIARY	8,130	8,130	0
GOVERNOR	258	258	0
LT. GOVERNOR	19	19	0
AUDITOR	264	264	0
ATTORNEY GENERAL	620	620	0
AGRICULTURE	262	262	0
INSURANCE	4	4	0
CONSERVATION	2,897	2,897	0
ECONOMIC DEVELOPMENT	702	702	0
EDUCATION	30,065	30,065	0
HIGHER EDUCATION	31,583	31,583	0
HEALTH	11,496	11,496	0
HIGHWAYS	11,062	11,062	0
LABOR	401	401	0
MENTAL HEALTH	28,283	28,283	0
NATURAL RESOURCES	4,054	4,054	0
PUBLIC SAFETY	7,889	7,889	0
SOCIAL SERVICES	67,272	67,272	0
CORRECTIONS	26,506	26,506	0
ALL OTHER	522,324,520	205	522,324,315

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

Receiving Department	Total	CASHIER	GENERAL GOVT
Direct Billed	0	0	0
Total	<u>522,665,435</u>	<u>341,120</u>	<u>522,324,315</u>



STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
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CENTRAL SERVICE COST ALLOCATION PLAN  
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**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	146,316	0
JUDICIARY	88,755	0	0	0	0	1,178,085	0
GOVERNOR	46,135	0	0	0	0	41,931	0
LT. GOVERNOR	11,617	0	0	0	0	0	0
AUDITOR	52,840	0	0	0	0	2,746	0
ATTORNEY GENERAL	182,498	0	0	0	0	3,155	0
AGRICULTURE	130,447	0	0	0	0	33,952	0
INSURANCE	216,514	0	0	0	0	9,582	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	156,069	0	0	0	0	27,791	0
EDUCATION	155,464	0	0	0	0	788,121	0
HIGHER EDUCATION	22,513	0	0	0	0	0	0
HEALTH	718,830	0	0	0	0	184,625	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	94,760	0	0	0	0	335,229	0
MENTAL HEALTH	209,621	0	0	0	0	10,032,861	0
NATURAL RESOURCES	435,973	0	0	0	0	368,068	0
PUBLIC SAFETY	304,467	0	0	0	0	2,182,363	0
SOCIAL SERVICES	859,175	0	0	0	0	1,749,451	0
CORRECTIONS	134,216	0	0	0	0	10,331,051	0
ALL OTHER	113,227	0	0	0	126,668	1,945,986	0
<b>SubTotal</b>	<b>4,553,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>126,668</b>	<b>29,361,313</b>	<b>0</b>
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>4,553,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>126,668</b>	<b>29,361,313</b>	<b>0</b>



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

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	426	0	0	0	22,897	0	0
JUDICIARY	2,614	0	0	33,636	122,360	0	0
GOVERNOR	15	0	0	39,783	1,220	0	0
LT. GOVERNOR	3	0	0	1,991	251	0	0
AUDITOR	72	0	0	1,818	3,916	0	0
ATTORNEY GENERAL	240	0	0	2,684	19,963	0	0
AGRICULTURE	659	0	0	46,104	29,191	0	28,876
INSURANCE	815	0	0	34,892	31,718	0	27,417
CONSERVATION	1,204	0	0	4,979	114,858	0	0
ECONOMIC DEVELOPMENT	526	0	0	87,403	41,255	0	69,220
EDUCATION	3,752	0	0	122,554	471,744	0	0
HIGHER EDUCATION	792	0	0	81,126	7,792	0	0
HEALTH	1,248	0	0	57,923	175,841	0	173,466
HIGHWAYS	3,494	0	0	36,667	528,787	0	0
LABOR	559	0	0	48,052	95,484	0	77,142
MENTAL HEALTH	5,562	0	0	72,511	254,684	0	698,760
NATURAL RESOURCES	1,387	0	0	48,918	141,695	0	146,049
PUBLIC SAFETY	51,386	0	0	113,247	204,858	0	233,928
SOCIAL SERVICES	4,629	0	0	220,563	346,181	0	714,710
CORRECTIONS	7,393	0	0	49,524	312,569	0	1,128,980
ALL OTHER	7,984	352,718	182,243,761	977,725	67,296	115,659,880	700,439
<b>SubTotal</b>	<b>94,760</b>	<b>352,718</b>	<b>182,243,761</b>	<b>2,082,100</b>	<b>2,994,560</b>	<b>115,659,880</b>	<b>3,998,987</b>
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>94,760</b>	<b>352,718</b>	<b>182,243,761</b>	<b>2,082,100</b>	<b>2,994,560</b>	<b>115,659,880</b>	<b>3,998,987</b>



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

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	12,200	1,257	13,357	127,002	1,367	945,013
JUDICIARY	0	74,640	6,897	598,155	17,498	8,130	2,130,770
GOVERNOR	0	418	63	1,949	5,926	258	137,698
LT. GOVERNOR	0	91	13	91	1,411	19	15,487
AUDITOR	1,747	2,055	216	24,791	26,529	264	116,994
ATTORNEY GENERAL	4,821	6,837	1,033	872,649	64,065	620	1,158,565
AGRICULTURE	8,282	8,418	1,468	11,485	1,129	262	300,273
INSURANCE	4,773	13,855	1,637	155,867	58,139	4	555,213
CONSERVATION	63,162	34,474	5,816	4,002	0	2,897	231,392
ECONOMIC DEVELOPMENT	52,785	14,291	2,099	62,082	122,204	702	636,427
EDUCATION	211,492	48,693	22,067	100,879	75,355	30,065	2,030,186
HIGHER EDUCATION	25,757	1,037	373	28,975	14,958	31,583	214,906
HEALTH	219,276	32,602	8,582	200,187	24,836	11,496	1,808,912
HIGHWAYS	0	100,040	25,793	31,209	130,671	11,062	867,723
LABOR	25,787	16,019	4,621	225,549	112,044	401	1,035,647
MENTAL HEALTH	91,996	146,842	14,210	200,212	282	28,283	11,755,824
NATURAL RESOURCES	28,078	37,729	7,044	152,813	94,828	4,054	1,466,636
PUBLIC SAFETY	166,499	94,331	11,004	281,173	57,857	7,889	3,709,002
SOCIAL SERVICES	852,689	129,915	36,293	891,828	108,939	67,272	5,981,645
CORRECTIONS	636,662	201,262	17,898	677,729	0	26,506	13,723,790
ALL OTHER	3,186,870	18,635,653	4,635,149	27,459,433	6,773	522,324,520	678,444,082
<b>SubTotal</b>	<b>5,580,876</b>	<b>19,611,402</b>	<b>4,803,533</b>	<b>32,194,415</b>	<b>1,050,446</b>	<b>522,557,654</b>	<b>927,266,185</b>
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>5,580,876</b>	<b>19,611,402</b>	<b>4,803,533</b>	<b>32,194,415</b>	<b>1,050,446</b>	<b>522,557,654</b>	<b>927,266,185</b>

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

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	945,013	0	945,013
JUDICIARY	0	2,130,770	0	2,130,770
GOVERNOR	0	137,698	0	137,698
LT. GOVERNOR	0	15,487	0	15,487
AUDITOR	0	116,994	0	116,994
ATTORNEY GENERAL	0	1,158,565	0	1,158,565
AGRICULTURE	0	300,273	0	300,273
INSURANCE	0	555,213	0	555,213
CONSERVATION	0	231,392	0	231,392
ECONOMIC DEVELOPMENT	0	636,427	0	636,427
EDUCATION	0	2,030,186	0	2,030,186
HIGHER EDUCATION	0	214,906	0	214,906
HEALTH	0	1,808,912	0	1,808,912
HIGHWAYS	0	867,723	0	867,723
LABOR	0	1,035,647	0	1,035,647
MENTAL HEALTH	0	11,755,824	0	11,755,824
NATURAL RESOURCES	0	1,466,636	0	1,466,636
PUBLIC SAFETY	0	3,709,002	0	3,709,002
SOCIAL SERVICES	0	5,981,645	0	5,981,645
CORRECTIONS	0	13,723,790	0	13,723,790
ALL OTHER	0	878,444,082	0	878,444,082
SubTotal	0	927,266,185	0	927,266,185
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	927,266,185	0	927,266,185



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	42,176,785
D&C Warehouse	177,223
DEQ Lab	3,742,089
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	7,611,411
Missouri Boulevard	2,672,949
National Guard Complex	7,976,189
Penrose Family Center	6,752,335
Professional Registration	2,487,499
Springfield	6,483,547
St. Joseph	4,763,997
Supreme Court	5,919,821
Truman	71,365,603
Wainwright	19,789,751

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.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,232,011			6,232,011
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>6,232,011</u>	<u>0</u>	<u>0</u>	<u>6,232,011</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	8,232,011	0	43,521	177,421	843,536
<b>Departmental Totals</b>					
Total Expenditures	8,232,011	0	43,521	177,421	843,536
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>	8,232,011	0	43,521	177,421	843,536
<b>Allocation Step 1</b>					
1st Allocation	8,232,011	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	8,232,011	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
<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
<b>Functional Cost</b>					
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
Other Expense & Cost					
BUILDING USE CHARGES	285,142	389,685	443,379	139,268	152,228
Departmental Totals					
Total Expenditures	285,142	389,685	443,379	139,268	152,228
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	285,142	389,685	443,379	139,268	152,228
Allocation Step 1					
1st Allocation	285,142	389,685	443,379	139,268	152,228
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	285,142	389,685	443,379	139,268	152,228



**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	159,524	135,047	49,750	129,671
<b>Departmental Totals</b>					
Total Expenditures	53,459	159,524	135,047	49,750	129,671
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>	53,459	159,524	135,047	49,750	129,671
<b>Allocation Step 1</b>					
1st Allocation	53,459	159,524	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	159,524	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	118,396	1,427,312	395,795
<b>Departmental Totals</b>				
Total Expenditures	95,280	118,396	1,427,312	395,795
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	95,280	118,396	1,427,312	395,795
<b>Allocation Step 1</b>				
1st Allocation	95,280	118,396	1,427,312	395,795
<b>Allocation Step 2</b>				
2nd Allocation	0	0	0	0
<b>Total For 01 BUILDING USE</b>				
Total Allocated	95,280	118,396	1,427,312	395,795



**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.	1,788	0.7621	6,429		6,429		6,429
BUDGET AND PLANNING	6,305	2.6874	22,670		22,670		22,670
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	1,696	1.2548	4,209		4,209		4,209
SECRETARY OF STATE	1,018	0.7531	2,526		2,526		2,526
REVENUE	16,495	12.2035	40,935		40,935		40,935
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	83,026	61.4252	206,042		206,042		206,042
CORRECTIONS	2,615	1.9347	6,490		6,490		6,490
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	80,171	100.0000	112,940		112,940		112,940
SubTotal	80,171	100.0000	112,940		112,940		112,940
Total	80,171	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	85,084	46.1855	131,694		131,694		131,694
HIGHER EDUCATION	14,545	7.8954	22,513		22,513		22,513
PUBLIC SAFETY	24,077	13.0696	37,267		37,267		37,267
SOCIAL SERVICES	56,896	30.8845	88,065		88,065		88,065
SubTotal	184,222	100.0000	285,142		285,142		285,142
Total	184,222	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	131,538	100.0000	389,685		389,685		389,685
SubTotal	131,538	100.0000	389,685		389,685		389,685
Total	131,538	100.0000	389,685		389,685		389,685

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
INFORMATION TECHNOLOGY	340	0.4114	1,824		1,824		1,824
NATURAL RESOURCES	66,708	80.7173	357,884		357,884		357,884
PUBLIC SAFETY	15,596	18.8713	83,671		83,671		83,671
SubTotal	82,644	100.0000	443,379		443,379		443,379
Total	82,644	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	8,446		8,446		8,446
HEALTH	16,785	31.3568	47,734		47,734		47,734
CORRECTIONS	33,774	63.0948	96,048		96,048		96,048
SubTotal	53,529	100.0000	152,228		152,228		152,228
Total	53,529	100.0000	152,228		152,228		152,228

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	53,990	100.0000	53,459		53,459		53,459
SubTotal	53,990	100.0000	53,459		53,459		53,459
Total	53,990	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	159,524		159,524		159,524
SubTotal	117,810	100.0000	159,524		159,524		159,524
Total	117,810	100.0000	159,524		159,524		159,524

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	72,400	76.8284	103,755		103,755		103,755
ALL OTHER	16,418	17.4222	23,528		23,528		23,528
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
<b>SubTotal</b>	<b>83,181</b>	<b>100.0000</b>	<b>129,671</b>		<b>129,671</b>		<b>129,671</b>
<b>Total</b>	<b>83,181</b>	<b>100.0000</b>	<b>129,671</b>		<b>129,671</b>		<b>129,671</b>

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	191		191		191
FACILITIES MANAG., DESIGN & CONST	1,245	3.7263	3,550		3,550		3,550
REVENUE	2,352	7.0396	6,707		6,707		6,707
EDUCATION	3,231	9.6705	9,214		9,214		9,214
HEALTH	2,685	8.0363	7,657		7,657		7,657
LABOR	1,846	5.5251	5,264		5,264		5,264
MENTAL HEALTH	4,898	14.6598	13,968		13,968		13,968
PUBLIC SAFETY	1,853	5.5461	5,284		5,284		5,284
SOCIAL SERVICES	15,234	45.5958	43,445		43,445		43,445
SubTotal	33,411	100.0000	95,280		95,280		95,280
Total	33,411	100.0000	95,280		95,280		95,280

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	88,755		88,755		88,755
ATTORNEY GENERAL	11,780	25.0356	29,641		29,641		29,641
SubTotal	47,053	100.0000	118,396		118,396		118,396
Total	47,053	100.0000	118,396		118,396		118,396

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	17.0204	242,934		242,934		242,934
ACCOUNTING	15,352	2.9765	42,484		42,484		42,484
FACILITIES MANAG., DESIGN & CONST	25,779	4.9982	71,339		71,339		71,339
PERSONNEL	20,978	4.0873	58,053		58,053		58,053
PURCHASING	10,465	2.0290	28,960		28,960		28,960
GENERAL SERVICES	12,648	2.4523	35,001		35,001		35,001
TREASURER	18,386	3.5648	50,880		50,880		50,880
SECURITY	906	0.1757	2,507		2,507		2,507
REVENUE	176,844	34.2874	489,392		489,392		489,392
AUDITOR	14,410	2.7939	39,877		39,877		39,877
INSURANCE	49,497	9.5967	136,975		136,975		136,975
ECONOMIC DEVELOPMENT	49,204	9.5399	136,165		136,165		136,165
PUBLIC SAFETY	2,097	0.4066	5,803		5,803		5,803
SOCIAL SERVICES	4,450	0.8628	12,315		12,315		12,315
ALL OTHER	26,967	5.2285	74,627		74,627		74,627
<b>SubTotal</b>	<b>515,769</b>	<b>100.0000</b>	<b>1,427,312</b>		<b>1,427,312</b>		<b>1,427,312</b>
<b>Total</b>	<b>515,769</b>	<b>100.0000</b>	<b>1,427,312</b>		<b>1,427,312</b>		<b>1,427,312</b>

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - WAINRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	1,672	1.1641	4,607		4,607		4,607
REVENUE	3,224	2.2446	8,884		8,884		8,884
GOVERNOR	2,847	1.9821	7,845		7,845		7,845
AUDITOR	1,123	0.7819	3,095		3,095		3,095
INSURANCE	4,117	2.8663	11,345		11,345		11,345
ECONOMIC DEVELOPMENT	3,530	2.4577	9,727		9,727		9,727
LABOR	32,478	22.6118	89,496		89,496		89,496
MENTAL HEALTH	20,065	13.9696	55,291		55,291		55,291
SOCIAL SERVICES	61,313	42.6873	168,955		168,955		168,955
CORRECTIONS	11,496	8.0037	31,678		31,678		31,678
ALL OTHER	1,768	1.2309	4,872		4,872		4,872
SubTotal	143,633	100.0000	395,795		395,795		395,795
Total	143,633	100.0000	395,795		395,795		395,795

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.	6,429	0	0	6,429	0	0	0
INFORMATION	244,949	0	0	0	0	0	0
BUDGET AND PLANNING	22,670	0	0	22,670	0	0	0
ACCOUNTING	42,484	0	0	0	0	0	0
FACILITIES MANAG.,	218,136	0	483	119,007	3,544	0	0
PERSONNEL	58,053	0	0	0	0	0	0
PURCHASING	28,960	0	0	0	0	0	0
GENERAL SERVICES	37,861	0	0	586	0	0	0
TREASURER	57,266	0	0	6,386	0	0	0
SECRETARY OF STATE	400,142	0	0	5,702	0	0	0
SECURITY	3,417	0	0	910	0	0	0
REVENUE	558,332	0	0	0	0	0	0
LEGISLATURE	620,191	0	0	620,191	0	0	0
JUDICIARY	88,755	0	0	0	0	0	0
GOVERNOR	46,135	0	0	32,269	0	0	0
LT. GOVERNOR	11,617	0	0	11,617	0	0	0
AUDITOR	52,840	0	0	4,322	0	0	0
ATTORNEY GENERAL	182,498	0	123,070	0	0	0	0
AGRICULTURE	130,447	43,521	0	0	0	0	33,467
INSURANCE	216,514	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	156,069	0	0	0	0	0	0
EDUCATION	155,464	0	0	0	0	0	0
HIGHER EDUCATION	22,513	0	0	0	0	0	0
HEALTH	718,830	0	0	0	0	0	633,367
LABOR	94,760	0	0	0	0	0	0
MENTAL HEALTH	209,621	0	0	0	0	0	0
NATURAL RESOURCES	435,973	0	0	3,247	0	74,842	0
PUBLIC SAFETY	304,467	0	0	0	0	0	0
SOCIAL SERVICES	859,175	0	53,868	0	0	0	0
CORRECTIONS	134,216	0	0	0	0	0	0
ALL OTHER	113,227	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>6,232,011</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	1,824	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
FACILITIES MANAG.,	4,209	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	389,685	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	40,935	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	131,694	0	0	0	8,446
HIGHER EDUCATION	0	0	22,513	0	0	0	0
HEALTH	0	0	0	0	0	0	47,734
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	139,288	0
NATURAL RESOURCES	0	0	0	0	357,884	0	0
PUBLIC SAFETY	9,822	0	37,267	0	83,671	0	0
SOCIAL SERVICES	206,042	112,940	88,065	0	0	0	0
CORRECTIONS	6,490	0	0	0	0	0	96,048
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>	<u>335,437</u>	<u>112,940</u>	<u>285,142</u>	<u>389,685</u>	<u>443,379</u>	<u>139,268</u>	<u>152,228</u>



**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	191	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	3,550	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	6,707	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	88,755
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	29,641
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	9,214	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	0	0	7,095	0	22,977	7,657	0
LABOR	0	0	0	0	0	5,264	0
MENTAL HEALTH	0	0	0	0	1,094	13,968	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	0	159,524	0	0	3,096	5,264	0
SOCIAL SERVICES	0	0	103,755	0	69,790	43,445	0
CORRECTIONS	0	0	0	0	0	0	0
ALL OTHER	0	0	23,528	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>159,524</b>	<b>135,047</b>	<b>49,750</b>	<b>129,671</b>	<b>95,280</b>	<b>118,396</b>





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

Receiving Department	TRUMAN	WAINRIGHT
COMM. OF ADMIN.	0	0
INFORMATION	242,934	0
BUDGET AND PLANNING	0	0
ACCOUNTING	42,484	0
FACILITIES MANAG.,	71,339	4,607
PERSONNEL	58,053	0
PURCHASING	28,960	0
GENERAL SERVICES	35,001	0
TREASURER	50,880	0
SECRETARY OF STATE	0	0
SECURITY	2,507	0
REVENUE	489,392	8,884
LEGISLATURE	0	0
JUDICIARY	0	0
GOVERNOR	0	7,845
LT. GOVERNOR	0	0
AUDITOR	39,877	3,095
ATTORNEY GENERAL	0	0
AGRICULTURE	0	0
INSURANCE	136,975	11,345
ECONOMIC DEVELOPMENT	136,165	9,727
EDUCATION	0	0
HIGHER EDUCATION	0	0
HEALTH	0	0
LABOR	0	89,496
MENTAL HEALTH	0	55,291
NATURAL RESOURCES	0	0
PUBLIC SAFETY	5,803	0
SOCIAL SERVICES	12,315	168,955
CORRECTIONS	0	31,678
ALL OTHER	74,627	4,872



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

Receiving Department	TRUMAN	WAINRIGHT
Direct Billed	0	0
Total	<u>1,427,312</u>	<u>395,795</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 - 2014 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:	2,449,165			2,449,165
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<b>2,449,165</b>	<b>0</b>		<b>2,449,165</b>

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

	Total	General & Admin	EQUIPMENT USE
<b>Other Expense &amp; Cost</b>			
Equipment Use Charges	2,449,165	0	2,449,165
<b>Departmental Totals</b>			
Total Expenditures	2,449,165	0	2,449,165
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	2,449,165	0	2,449,165
<b>Allocation Step 1</b>			
1st Allocation	2,449,165	0	2,449,165
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 02 EQUIPMENT USE</b>			
Total Allocated	2,449,165	0	2,449,165



**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	0.1464	3,586		3,586		3,586
INFORMATION TECHNOLOGY	26,956,006	73.3785	1,797,157		1,797,157		1,797,157
BUDGET AND PLANNING	16,215	0.0441	1,081		1,081		1,081
ACCOUNTING	56,721	0.1544	3,782		3,782		3,782
FACILITIES MANAG., DESIGN & CONST	3,265,226	8.8884	217,693		217,693		217,693
PERSONNEL	66,524	0.1811	4,435		4,435		4,435
PURCHASING	1,229,885	3.3479	81,996		81,996		81,996
GENERAL SERVICES	5,091,264	13.8592	339,435		339,435		339,435
SubTotal	36,735,636	100.0000	2,449,165		2,449,165		2,449,165
Total	36,735,636	100.0000	2,449,165		2,449,165		2,449,165

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	1,797,157	1,797,157
BUDGET AND PLANNING	1,081	1,081
ACCOUNTING	3,782	3,782
FACILITIES MANAG.,	217,693	217,693
PERSONNEL	4,435	4,435
PURCHASING	81,996	81,996
GENERAL SERVICES	339,435	339,435
Direct Billed	0	0
<b>Total</b>	<b>2,449,165</b>	<b>2,449,165</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:	53,688,404			53,688,404
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>53,688,404</u>	<u>0</u>		<u>53,688,404</u>

**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	676,747,470	0	676,747,470
Non-Central Service Costs	( 623,059,066)	0	( 623,059,066)
<b>Departmental Totals</b>			
Total Expenditures	53,888,404	0	53,888,404
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	53,888,404	0	53,888,404
<b>Allocation Step 1</b>			
1st Allocation	53,888,404	0	53,888,404
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 07 RETIREMENT/GROUP</b>			
Total Allocated	53,888,404	0	53,888,404



**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.	345,984	0.6444	345,984		345,984		345,984
INFORMATION TECHNOLOGY	16,541,268	30.8098	16,541,268		16,541,268		16,541,268
BUDGET AND PLANNING	530,890	0.9888	530,890		530,890		530,890
ACCOUNTING	777,141	1.4475	777,141		777,141		777,141
FACILITIES MANAG., DESIGN & CONST	8,165,473	15.2090	8,165,473		8,165,473		8,165,473
PERSONNEL	1,086,820	2.0243	1,086,820		1,086,820		1,086,820
PURCHASING	890,090	1.6579	890,090		890,090		890,090
GENERAL SERVICES	1,325,638	2.4691	1,325,638		1,325,638		1,325,638
TREASURER	763,364	1.4218	763,364		763,364		763,364
SECRETARY OF STATE	3,551,121	6.6143	3,551,121		3,551,121		3,551,121
SECURITY	473,886	0.8827	473,886		473,886		473,886
REVENUE	19,236,731	35.8304	19,236,731		19,236,731		19,236,731
SubTotal	53,688,404	100.0000	53,688,404		53,688,404		53,688,404
Total	53,688,404	100.0000	53,688,404		53,688,404		53,688,404

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2014

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	345,984	345,984
INFORMATION	16,541,268	16,541,268
BUDGET AND PLANNING	530,890	530,890
ACCOUNTING	777,141	777,141
FACILITIES MANAG.,	8,165,473	8,165,473
PERSONNEL	1,086,820	1,086,820
PURCHASING	890,090	890,090
GENERAL SERVICES	1,325,636	1,325,836
TREASURER	763,364	763,364
SECRETARY OF STATE	3,551,121	3,551,121
SECURITY	473,886	473,886
REVENUE	19,236,731	19,236,731
Direct Billed	0	0
<b>Total</b>	<b>53,688,404</b>	<b>53,688,404</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:	9,807,645			9,807,645
Total Allocated Additions:			0	0
Total To Be Allocated:	9,807,645	0		9,807,645

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

	Total	General & Admin	ALLOCATIONS AT CSA
<b>Other Expense &amp; Cost</b>			
OASDHI Payments	144,415,478	0	144,415,478
Non-Central Service Costs	( 134,607,833)	0	( 134,607,833)
<b>Departmental Totals</b>			
Total Expenditures	9,807,645	0	9,807,645
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	9,807,645	0	9,807,645
<b>Allocation Step 1</b>			
1st Allocation	9,807,645	0	9,807,645
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 08 OASDHI</b>			
Total Allocated	9,807,645	0	9,807,645



**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.	78,479	0.8002	78,479		78,479		78,479
INFORMATION TECHNOLOGY	3,323,139	33.8831	3,323,139		3,323,139		3,323,139
BUDGET AND PLANNING	111,001	1.1318	111,001		111,001		111,001
ACCOUNTING	137,448	1.4014	137,448		137,448		137,448
FACILITIES MANAG., DESIGN & CONST	1,437,496	14.6569	1,437,496		1,437,496		1,437,496
PERSONNEL	198,741	2.0264	198,741		198,741		198,741
PURCHASING	169,050	1.7237	169,050		169,050		169,050
GENERAL SERVICES	220,101	2.2442	220,101		220,101		220,101
TREASURER	143,991	1.4682	143,991		143,991		143,991
SECRETARY OF STATE	639,757	6.5230	639,757		639,757		639,757
SECURITY	87,916	0.8964	87,916		87,916		87,916
REVENUE	3,260,526	33.2447	3,260,526		3,260,526		3,260,526
SubTotal	9,807,645	100.0000	9,807,645		9,807,645		9,807,645
Total	9,807,645	100.0000	9,807,645		9,807,645		9,807,645

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2014



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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	78,479	78,479
INFORMATION	3,323,139	3,323,139
BUDGET AND PLANNING	111,001	111,001
ACCOUNTING	137,448	137,448
FACILITIES MANAG.,	1,437,496	1,437,496
PERSONNEL	198,741	198,741
PURCHASING	169,050	169,050
GENERAL SERVICES	220,101	220,101
TREASURER	143,991	143,991
SECRETARY OF STATE	639,757	639,757
SECURITY	87,916	87,916
REVENUE	3,260,526	3,260,526
Direct Billed	0	0
<b>Total</b>	<b>9,807,645</b>	<b>9,807,645</b>



STATE OF MISSOURI

BUILDING RENTAL

NATURE AND EXTENT OF SERVICES

The cost of rental office space is charged to a central account under the Division of Facilities Management, 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 2014 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:	7,755,697			7,755,697
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<u>7,755,697</u>	<u>0</u>		<u>7,755,697</u>

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

	Total	General & Admin	ALLOCATIONS AT CSA
<b>Other Expense &amp; Cost</b>			
Total Expenditures	146,313,820	0	146,313,820
Non-Central Service Costs	( 136,952,872)	0	( 136,952,872)
Section II Costs	( 1,605,251)	0	( 1,605,251)
<b>Departmental Totals</b>			
Total Expenditures	7,755,697	0	7,755,697
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	7,755,697	0	7,755,697
<b>Allocation Step 1</b>			
1st Allocation	7,755,697	0	7,755,697
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 09 BUILDING RENTAL</b>			
Total Allocated	7,755,697	0	7,755,697



**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.	37,929	0.4890	37,929		37,929		37,929
INFORMATION TECHNOLOGY	1,023,159	13.1924	1,023,159		1,023,159		1,023,159
BUDGET AND PLANNING	64,798	0.8355	64,798		64,798		64,798
ACCOUNTING	140,743	1.8147	140,743		140,743		140,743
FACILITIES MANAG., DESIGN & CONST	927,779	11.9625	927,779		927,779		927,779
PERSONNEL	193,746	2.4981	193,746		193,746		193,746
PURCHASING	95,943	1.2371	95,943		95,943		95,943
GENERAL SERVICES	278,366	3.5892	278,366		278,366		278,366
TREASURER	195,106	2.5156	195,106		195,106		195,106
SECRETARY OF STATE	1,658,845	21.3887	1,658,845		1,658,845		1,658,845
REVENUE	3,012,615	38.8440	3,012,615		3,012,615		3,012,615
ALL OTHER	126,668	1.6332	126,668		128,668		126,668
SubTotal	7,755,697	100.0000	7,755,697		7,755,697		7,755,697
Total	7,755,697	100.0000	7,755,697		7,755,697		7,755,697

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.	37,929	37,929
INFORMATION	1,023,159	1,023,159
BUDGET AND PLANNING	64,798	64,798
ACCOUNTING	140,743	140,743
FACILITIES MANAG.,	927,779	927,779
PERSONNEL	193,746	193,746
PURCHASING	95,943	95,943
GENERAL SERVICES	278,366	278,366
TREASURER	195,106	195,106
SECRETARY OF STATE	1,658,845	1,658,845
REVENUE	3,012,615	3,012,615
ALL OTHER	126,668	126,668
Direct Billed	0	0
<b>Total</b>	<u><u>7,755,697</u></u>	<u><u>7,755,697</u></u>



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:	31,057,263			31,057,263
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>31,057,263</u>	<u>0</u>	<u>0</u>	<u>31,057,263</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	31,057,263	0	31,057,263
<b>Departmental Totals</b>			
Total Expenditures	31,057,263	0	31,057,263
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	31,057,263	0	31,057,263
<b>Allocation Step 1</b>			
1st Allocation	31,057,263	0	31,057,263
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 10 WORKER'S COMPENSATION</b>			
Total Allocated	31,057,263	0	31,057,263



**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	87,857	0.2928	90,933		90,933		90,933
ACCOUNTING	24,326	0.0811	25,178		25,178		25,178
FACILITIES MANAG., DESIGN & CONST	1,037,278	3.4568	1,073,591		1,073,591		1,073,591
PERSONNEL	1,650	0.0055	1,708		1,708		1,708
PURCHASING	344,911	1.1494	356,986		356,986		356,986
GENERAL SERVICES	40,064	0.1335	41,466		41,466		41,466
TREASURER	4,597	0.0153	4,758		4,758		4,758
SECRETARY OF STATE	2,027	0.0068	2,098		2,098		2,098
REVENUE	95,876	0.3195	99,232		99,232		99,232
LEGISLATURE	141,367	0.4711	146,316		146,316		146,316
JUDICIARY	1,138,238	3.7933	1,178,085		1,178,085		1,178,085
GOVERNOR	40,513	0.1350	41,931		41,931		41,931
AUDITOR	2,653	0.0088	2,746		2,746		2,746
ATTORNEY GENERAL	3,048	0.0102	3,155		3,155		3,155
AGRICULTURE	32,804	0.1093	33,952		33,952		33,952
INSURANCE	9,258	0.0309	9,582		9,582		9,582
ECONOMIC DEVELOPMENT	26,851	0.0895	27,791		27,791		27,791
EDUCATION	761,464	2.5376	788,121		788,121		788,121
HEALTH	178,380	0.5945	184,625		184,625		184,625
LABOR	323,890	1.0794	335,229		335,229		335,229
MENTAL HEALTH	9,693,513	32.3044	10,032,861		10,032,861		10,032,861
NATURAL RESOURCES	355,619	1.1851	368,068		368,068		368,068
PUBLIC SAFETY	2,108,548	7.0269	2,182,363		2,182,363		2,182,363
SOCIAL SERVICES	1,690,278	5.6330	1,749,451		1,749,451		1,749,451
CORRECTIONS	9,981,616	33.2645	10,331,051		10,331,051		10,331,051
ALL OTHER	1,880,166	6.2658	1,945,986		1,945,986		1,945,986
SubTotal	30,006,792	100.0000	31,057,263		31,057,263		31,057,263
Total	30,006,792	100.0000	31,057,263		31,057,263		31,057,263



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

Allocation Basis: Worker's Compensation Payments for FY 2014

Allocation Source: FY 2014 CAFR Work Papers

## MAXIMUS

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	90,933	90,933
ACCOUNTING	25,178	25,178
FACILITIES MANAG.,	1,073,591	1,073,591
PERSONNEL	1,708	1,708
PURCHASING	356,986	356,986
GENERAL SERVICES	41,466	41,466
TREASURER	4,758	4,758
SECRETARY OF STATE	2,098	2,098
REVENUE	99,232	99,232
LEGISLATURE	146,316	146,316
JUDICIARY	1,178,085	1,178,085
GOVERNOR	41,931	41,931
AUDITOR	2,746	2,746
ATTORNEY GENERAL	3,155	3,155
AGRICULTURE	33,952	33,952
INSURANCE	9,582	9,582
ECONOMIC DEVELOPMENT	27,791	27,791
EDUCATION	788,121	788,121
HEALTH	184,625	184,625
LABOR	335,229	335,229
MENTAL HEALTH	10,032,861	10,032,861
NATURAL RESOURCES	368,068	368,068
PUBLIC SAFETY	2,182,363	2,182,363
SOCIAL SERVICES	1,749,451	1,749,451
CORRECTIONS	10,331,051	10,331,051
ALL OTHER	1,945,986	1,945,986
Direct Billed	0	0
Total	<u>31,057,263</u>	<u>31,057,263</u>

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 2014. 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:	100,801			100,801
Total Allocated Additions:			0	0
<b>Total To Be Allocated:</b>	<b>100,801</b>	<b>0</b>		<b>100,801</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	2,977,525	0	2,977,525
Non-Central Service Costs	( 2,862,770)	0	( 2,862,770)
Section II Costs	( 13,954)	0	( 13,954)
<b>Departmental Totals</b>			
Total Expenditures	100,801	0	100,801
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	100,801	0	100,801
<b>Allocation Step 1</b>			
1st Allocation	100,801	0	100,801
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 11 UNEMPLOYMENT</b>			
Total Allocated	100,801	0	100,801



**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
INFORMATION TECHNOLOGY	16,828	16.6943	16,828		16,828		16,828
PERSONNEL	98	0.0972	98		98		98
GENERAL SERVICES	97	0.0962	97		97		97
TREASURER	5,318	5.2757	5,318		5,318		5,318
SECRETARY OF STATE	21,550	21.3788	21,550		21,550		21,550
REVENUE	56,910	56.4578	56,910		56,910		56,910
SubTotal	100,801	100.0000	100,801		100,801		100,801
Total	100,801	100.0000	100,801		100,801		100,801

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2014 CAFR Work Papers



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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	16,828	16,828
PERSONNEL	98	98
GENERAL SERVICES	97	97
TREASURER	5,318	5,318
SECRETARY OF STATE	21,550	21,550
REVENUE	56,910	58,910
Direct Billed	0	0
<b>Total</b>	<b>100,801</b>	<b>100,801</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 2014.

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:	125,494			125,494
Total Allocated Additions:			0	0
Total To Be Allocated:	125,494	0		125,494

**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	4,695	0	4,695	0	0
Insurance/Bond Premium	120,799	0	0	76,070	41,338
<b>Departmental Totals</b>					
Total Expenditures	125,494	0	4,695	76,070	41,338
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>	125,494	0	4,695	76,070	41,338
<b>Allocation Step 1</b>					
1st Allocation	125,494	0	4,695	76,070	41,338
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 12 INSURANCE</b>					
Total Allocated	125,494	0	4,695	76,070	41,338



MAXIMUS

Schedule .3 - Costs Allocated By Activity  
For Department INSURANCE

SPECIFIC BONDS

Other Expense & Cost

Claims Administration Fees	0
Insurance/Bond Premium	3,391

Departmental Totals

Total Expenditures	3,391
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Deductions

Total Deductions	0
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Functional Cost	3,391
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Allocation Step 1

1st Allocation	3,391
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Allocation Step 2

2nd Allocation	0
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Total For 12 INSURANCE

Total Allocated	3,391
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**MAXIMUS**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	3,906	0.8507	40		40		40
GENERAL SERVICES	2,530	0.5510	26		26		26
REVENUE	17,710	3.8571	181		181		181
JUDICIARY	820	0.1786	8		8		8
ATTORNEY GENERAL	125	0.0272	1		1		1
AGRICULTURE	35,705	7.7763	365		365		365
INSURANCE	1,452	0.3162	15		15		15
ECONOMIC DEVELOPMENT	2,616	0.5697	27		27		27
EDUCATION	200,729	43.7171	2,052		2,052		2,052
HIGHER EDUCATION	73,923	16.0998	756		756		756
HEALTH	10,751	2.3415	110		110		110
MENTAL HEALTH	42,402	9.2348	434		434		434
NATURAL RESOURCES	6,770	1.4745	69		69		69
PUBLIC SAFETY	15,023	3.2719	154		154		154
SOCIAL SERVICES	9,021	1.9647	92		92		92
CORRECTIONS	35,671	7.7689	365		365		365
SubTotal	459,154	100.0000	4,695		4,695		4,695
Total	459,154	100.0000	4,695		4,695		4,695

Allocation Basis: Vehicle Claims by Departments for FY 2014

Allocation Source: FY 2014 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	28,251	37.1382	28,251		28,251		28,251
PUBLIC SAFETY	46,094	60.5942	46,094		46,094		46,094
ALL OTHER	1,725	2.2676	1,725		1,725		1,725
SubTotal	76,070	100.0000	76,070		76,070		76,070
Total	76,070	100.0000	76,070		76,070		76,070

Allocation Basis: Actual Aircraft Liability Premiums, FY 2014

Allocation Source: FY 2014 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.	18	0.0276	11		11		11
INFORMATION TECHNOLOGY	961	1.4761	610		610		610
BUDGET AND PLANNING	26	0.0399	17		17		17
ACCOUNTING	49	0.0753	31		31		31
FACILITIES MANAG., DESIGN & CONST	576	0.8847	366		366		366
PERSONNEL	81	0.1244	51		51		51
PURCHASING	57	0.0876	36		36		36
GENERAL SERVICES	99	0.1521	63		63		63
TREASURER	49	0.0753	31		31		31
SECRETARY OF STATE	228	0.3502	145		145		145
SECURITY	32	0.0492	20		20		20
REVENUE	1,346	2.0675	855		855		855
LEGISLATURE	671	1.0307	426		426		426
JUDICIARY	4,105	6.3053	2,606		2,606		2,808
GOVERNOR	23	0.0353	15		15		15
LT. GOVERNOR	5	0.0077	3		3		3
AUDITOR	113	0.1736	72		72		72
ATTORNEY GENERAL	376	0.5775	239		239		239
AGRICULTURE	463	0.7112	294		294		294
INSURANCE	762	1.1704	484		484		484
CONSERVATION	1,896	2.9123	1,204		1,204		1,204
ECONOMIC DEVELOPMENT	786	1.2073	499		499		499
EDUCATION	2,678	4.1134	1,700		1,700		1,700
HIGHER EDUCATION	57	0.0876	36		36		36
HEALTH	1,793	2.7541	1,138		1,138		1,138
HIGHWAYS	5,502	8.4511	3,494		3,494		3,494
LABOR	881	1.3532	559		559		559
MENTAL HEALTH	8,076	12.4048	5,128		5,128		5,128



**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	2,075	3.1872	1,318		1,318		1,318
PUBLIC SAFETY	5,188	7.9688	3,294		3,294		3,294
SOCIAL SERVICES	7,145	10.9747	4,537		4,537		4,537
CORRECTIONS	11,069	17.0018	7,028		7,028		7,028
ALL OTHER	7,918	12.1621	5,028		5,028		5,028
SubTotal	65,104	100.0000	41,338		41,338		41,338
Total	65,104	100.0000	41,338		41,338		41,338

Allocation Basis: Total Number of Employees, FY 2014

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	316	9.3188	316		316		316
PUBLIC SAFETY	1,844	54.3792	1,844		1,844		1,844
ALL OTHER	1,231	36.3020	1,231		1,231		1,231
SubTotal	3,391	100.0000	3,391		3,391		3,391
Total	3,391	100.0000	3,391		3,391		3,391

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2014 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.	11	0	0	11	0
INFORMATION	610	0	0	610	0
BUDGET AND PLANNING	17	0	0	17	0
ACCOUNTING	31	0	0	31	0
FACILITIES MANAG.,	406	40	0	366	0
PERSONNEL	51	0	0	51	0
PURCHASING	36	0	0	36	0
GENERAL SERVICES	28,340	26	28,251	63	0
TREASURER	31	0	0	31	0
SECRETARY OF STATE	145	0	0	145	0
SECURITY	20	0	0	20	0
REVENUE	1,036	181	0	855	0
LEGISLATURE	426	0	0	426	0
JUDICIARY	2,614	8	0	2,606	0
GOVERNOR	15	0	0	15	0
LT. GOVERNOR	3	0	0	3	0
AUDITOR	72	0	0	72	0
ATTORNEY GENERAL	240	1	0	239	0
AGRICULTURE	659	365	0	294	0
INSURANCE	815	15	0	484	316
CONSERVATION	1,204	0	0	1,204	0
ECONOMIC DEVELOPMENT	526	27	0	499	0
EDUCATION	3,752	2,052	0	1,700	0
HIGHER EDUCATION	792	756	0	36	0
HEALTH	1,248	110	0	1,138	0
HIGHWAYS	3,494	0	0	3,494	0
LABOR	559	0	0	559	0
MENTAL HEALTH	5,562	434	0	5,128	0
NATURAL RESOURCES	1,387	69	0	1,318	0
PUBLIC SAFETY	51,386	154	46,094	3,294	1,844
SOCIAL SERVICES	4,629	92	0	4,537	0
CORRECTIONS	7,393	365	0	7,028	0
ALL OTHER	7,984	0	1,725	5,028	1,231

**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>125,494</b>	<b>4,695</b>	<b>76,070</b>	<b>41,338</b>	<b>3,391</b>



STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
NATURE AND EXTENT OF SERVICES

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

Accounting  
Budget/Planning  
Information Technology Services  
Personnel  
Purchasing  
General Services

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	973,971			973,971
BUILDING USE	6,429		6,429	
EQUIPMENT USE	3,586		3,586	
RETIREMENT/GROUP INSURANCE	345,984		345,984	
OASDHI	78,479		78,479	
BUILDING RENTAL	37,929		37,929	
INSURANCE	11		11	
COMM. OF ADMIN.		10,860	10,860	
ACCOUNTING		883	883	
PERSONNEL		6,712	6,712	
PURCHASING		6,035	6,035	
GENERAL SERVICES		326	326	
TREASURER		47	47	
SECRETARY OF STATE		1,320	1,320	
SECURITY		4,764	4,764	
REVENUE		108	106	
<b>Total Allocated Additions:</b>	472,418	31,053	503,471	503,471
<b>Total To Be Allocated:</b>	1,446,389	31,053		1,477,442

**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	820,160	0	645,232	174,928
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	2,165,497	0	1,703,629	461,868
Unallowable	( 2,011,686)	0	( 1,582,623)	( 429,063)
<b>Departmental Totals</b>				
Total Expenditures	973,971	0	766,238	207,733
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	973,971	0	766,238	207,733
<b>Allocation Step 1</b>				
Inbound- All Others	472,418	0	371,658	100,760
1st Allocation	1,446,389	0	1,137,896	308,493
<b>Allocation Step 2</b>				
Inbound- All Others	31,053	0	24,430	6,623
2nd Allocation	31,053	0	24,430	6,623
<b>Total For 15 COMM. OF ADMIN.</b>				
Total Allocated	1,477,442	0	1,162,326	315,116



**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.	18	0.9544	10,860		10,860		10,860
INFORMATION TECHNOLOGY	938	49.7348	565,931		565,931	12,267	578,198
BUDGET AND PLANNING	26	1.3786	15,687		15,687	340	16,027
ACCOUNTING	48	2.5451	28,960		28,960	628	29,588
FACILITIES MANAG., DESIGN & CONST	563	29.8515	339,679		339,679	7,363	347,042
PERSONNEL	79	4.1888	47,664		47,664	1,033	48,697
PURCHASING	56	2.9692	33,787		33,787	732	34,519
GENERAL SERVICES	97	5.1432	58,524		58,524	1,269	59,793
ALL OTHER	61	3.2344	36,804		36,804	798	37,602
SubTotal	1,886	100.0000	1,137,896		1,137,896	24,430	1,162,326
Total	1,886	100.0000	1,137,896		1,137,896	24,430	1,162,326

Allocation Basis: Average Number of OA Employees, FY 2014

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	308,493		308,493	6,623	315,116
SubTotal	100	100.0000	308,493		308,493	6,623	315,116
Total	100	100.0000	308,493		308,493	6,623	315,116

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.	10,860	10,860	0
INFORMATION	578,198	578,198	0
BUDGET AND PLANNING	16,027	16,027	0
ACCOUNTING	29,588	29,588	0
FACILITIES MANAG.,	347,042	347,042	0
PERSONNEL	48,697	48,697	0
PURCHASING	34,519	34,519	0
GENERAL SERVICES	59,793	59,793	0
ALL OTHER	352,718	37,602	315,116
Direct Billed	0	0	0
<b>Total</b>	<b>1,477,442</b>	<b>1,162,326</b>	<b>315,116</b>



STATE OF MISSOURI  
INFORMATION TECHNOLOGY SERVICES  
NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

**MAXIMUS**

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>157,783,276</b>			<b>157,783,276</b>
BUILDING USE	244,949		244,949	
EQUIPMENT USE	1,797,157		1,797,157	
RETIREMENT/GROUP INSURANCE	16,541,268		16,541,268	
OASDHI	3,323,139		3,323,139	
BUILDING RENTAL	1,023,159		1,023,159	
WORKER'S COMPENSATION	90,933		90,933	
UNEMPLOYMENT COMPENSATION	16,828		16,828	
INSURANCE	610		610	
COMM. OF ADMIN.	565,931	12,267	578,198	
BUDGET AND PLANNING		15,925	15,925	
ACCOUNTING		49,696	49,696	
PERSONNEL		350,828	350,828	
PURCHASING		225,960	225,960	
GENERAL SERVICES		17,413	17,413	
TREASURER		2,614	2,614	
SECRETARY OF STATE		3,858	3,858	
SECURITY		176,001	176,001	
REVENUE		1,949	1,949	
<b>Total Allocated Additions:</b>	<b>23,603,974</b>	<b>856,511</b>	<b>24,460,485</b>	<b>24,460,485</b>
<b>Total To Be Allocated:</b>	<b>181,387,250</b>	<b>856,511</b>		<b>182,243,761</b>



**MAXIMUS**

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

	Total	General & Admin	SECTION II
<b>Wages &amp; Benefits</b>			
Salaries & Wages	45,629,957	0	45,629,957
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	129,389,142	0	129,389,142
Capital Outlay - Departmental	( 17,235,823)	0	( 17,235,823)
<b>Departmental Totals</b>			
Total Expenditures	157,783,276	0	157,783,276
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	157,783,276	0	157,783,276
<b>Allocation Step 1</b>			
Inbound- All Others	23,603,974	0	23,603,974
1st Allocation	181,387,250	0	181,387,250
<b>Allocation Step 2</b>			
Inbound- All Others	858,511	0	858,511
2nd Allocation	858,511	0	858,511
<b>Total For 16 INFORMATION TECHNOLOGY</b>			
Total Allocated	182,243,761	0	182,243,761



**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	181,387,250		181,387,250	856,511	182,243,761
SubTotal	100	100.0000	181,387,250		181,387,250	856,511	182,243,761
Total	100	100.0000	181,387,250		181,387,250	856,511	182,243,761

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

Schedule .5 - Allocation Summary  
For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SECTION II
ALL OTHER	182,243,761	182,243,761
Direct Billed	0	0
Total	<u>182,243,761</u>	<u>182,243,761</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
<b>Expenditures Per Financial Statement:</b>	1,602,238			1,602,238
BUILDING USE	22,670		22,670	
EQUIPMENT USE	1,081		1,081	
RETIREMENT/GROUP INSURANCE	530,890		530,890	
OASDHI	111,001		111,001	
BUILDING RENTAL	64,798		64,798	
INSURANCE	17		17	
COMM. OF ADMIN.	15,687	340	16,027	
BUDGET AND PLANNING		204,922	204,922	
ACCOUNTING		571	571	
PERSONNEL		9,684	9,684	
PURCHASING		2	2	
GENERAL SERVICES		471	471	
TREASURER		35	35	
SECURITY		7,006	7,006	
REVENUE		65	65	
<b>Total Allocated Additions:</b>	<u>746,144</u>	<u>223,096</u>	<u>969,240</u>	<u>969,240</u>
<b>Total To Be Allocated:</b>	<u><u>2,348,382</u></u>	<u><u>223,096</u></u>		<u><u>2,571,478</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	1,536,199	0	980,124	576,075
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	68,039	0	41,274	24,765
<b>Departmental Totals</b>				
Total Expenditures	1,602,238	0	1,001,398	600,840
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>	1,602,238	0	1,001,398	600,840
<b>Allocation Step 1</b>				
Inbound- All Others	746,144	0	466,340	279,804
1st Allocation	2,346,362	0	1,467,738	880,644
<b>Allocation Step 2</b>				
Inbound- All Others	223,086	0	139,435	63,661
2nd Allocation	223,086	0	139,435	83,661
<b>Total For 17 BUDGET AND PLANNING</b>				
Total Allocated	2,571,478	0	1,607,173	964,305



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

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	409	1.0850	15,925		15,925		15,925
BUDGET AND PLANNING	5,263	13.9618	204,922		204,922		204,922
ACCOUNTING	1,156	3.0666	45,010		45,010	5,033	50,043
FACILITIES MANAG., DESIGN & CONST	2,217	5.8813	86,322		86,322	9,653	95,975
PERSONNEL	157	0.4165	6,113		6,113	684	6,797
PURCHASING	307	0.8144	11,953		11,953	1,337	13,290
GENERAL SERVICES	205	0.5438	7,982		7,982	893	8,875
TREASURER	62	0.1645	2,414		2,414	270	2,684
SECRETARY OF STATE	330	0.8754	12,849		12,849	1,437	14,286
SECURITY	92	0.2441	3,582		3,582	401	3,983
REVENUE	1,677	4.4487	65,296		65,296	7,302	72,598
JUDICIARY	777	2.0612	30,253		30,253	3,383	33,636
GOVERNOR	919	2.4379	35,782		35,782	4,001	39,783
LT. GOVERNOR	46	0.1220	1,791		1,791	200	1,991
AUDITOR	42	0.1114	1,635		1,635	183	1,818
ATTORNEY GENERAL	62	0.1645	2,414		2,414	270	2,684
AGRICULTURE	1,065	2.8252	41,467		41,467	4,637	46,104
INSURANCE	806	2.1382	31,383		31,383	3,509	34,892
CONSERVATION	115	0.3051	4,478		4,478	501	4,979
ECONOMIC DEVELOPMENT	2,019	5.3560	78,612		78,612	8,791	87,403
EDUCATION	2,831	7.5101	110,228		110,228	12,326	122,554
HIGHER EDUCATION	1,874	4.9714	72,966		72,966	8,160	81,126
HEALTH	1,338	3.5494	52,097		52,097	5,826	57,923
HIGHWAYS	847	2.2469	32,979		32,979	3,688	36,667
LABOR	1,110	2.9446	43,219		43,219	4,833	48,052
MENTAL HEALTH	1,675	4.4434	65,218		65,218	7,293	72,511
NATURAL RESOURCES	1,130	2.9977	43,998		43,998	4,920	48,918
PUBLIC SAFETY	2,616	6.9397	101,857		101,857	11,390	113,247

**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	198,380		198,380	22,183	220,563
CORRECTIONS	1,144	3.0348	44,543		44,543	4,981	49,524
ALL OTHER	310	0.8224	12,070		12,070	1,350	13,420
SubTotal	37,696	100.0000	1,467,738		1,467,738	139,435	1,607,173
Total	37,696	100.0000	1,467,738		1,467,738	139,435	1,607,173

Allocation Basis: Budget and Planning Hours by Department, FY 2014

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	880,644		880,644	83,661	964,305
SubTotal	100	100.0000	880,644		880,644	83,661	964,305
Total	100	100.0000	880,644		880,644	83,661	964,305

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	15,925	15,925	0
BUDGET AND PLANNING	204,922	204,922	0
ACCOUNTING	50,043	50,043	0
FACILITIES MANAG.,	95,975	95,975	0
PERSONNEL	6,797	6,797	0
PURCHASING	13,290	13,290	0
GENERAL SERVICES	8,875	8,875	0
TREASURER	2,684	2,684	0
SECRETARY OF STATE	14,286	14,286	0
SECURITY	3,983	3,983	0
REVENUE	72,598	72,598	0
JUDICIARY	33,636	33,636	0
GOVERNOR	39,783	39,783	0
LT. GOVERNOR	1,991	1,991	0
AUDITOR	1,818	1,818	0
ATTORNEY GENERAL	2,684	2,684	0
AGRICULTURE	46,104	46,104	0
INSURANCE	34,892	34,892	0
CONSERVATION	4,979	4,979	0
ECONOMIC DEVELOPMENT	87,403	87,403	0
EDUCATION	122,554	122,554	0
HIGHER EDUCATION	81,126	61,126	0
HEALTH	57,923	57,923	0
HIGHWAYS	36,667	36,667	0
LABOR	48,052	48,052	0
MENTAL HEALTH	72,511	72,511	0
NATURAL RESOURCES	48,918	48,918	0
PUBLIC SAFETY	113,247	113,247	0
SOCIAL SERVICES	220,563	220,563	0
CORRECTIONS	49,524	49,524	0
ALL OTHER	977,725	13,420	964,305



**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>	<u><u>2,571,478</u></u>	<u><u>1,607,173</u></u>	<u><u>964,305</u></u>



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 portion of Accounting's costs associated with Fund Accounting has been disallowed as general government. The functional cost pools allocated within Accounting have been determined by means of a salary analysis. In this analysis the various levels of supervision have been appropriately allocated to the benefiting functions.



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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,067,228			2,067,228
BUILDING USE	42,484		42,484	
EQUIPMENT USE	3,782		3,782	
RETIREMENT/GROUP INSURANCE	777,141		777,141	
OASDHI	137,448		137,448	
BUILDING RENTAL	140,743		140,743	
WORKER'S COMPENSATION	25,178		25,178	
INSURANCE	31		31	
COMM. OF ADMIN.	28,960	628	29,588	
BUDGET AND PLANNING	45,010	5,033	50,043	
ACCOUNTING		1,652	1,652	
PERSONNEL		17,933	17,933	
PURCHASING		9	9	
GENERAL SERVICES		888	888	
TREASURER		93	93	
SECRETARY OF STATE		66,913	66,913	
SECURITY		12,892	12,892	
REVENUE		2,875	2,875	
Total Allocated Additions:	1,200,777	108,916	1,309,693	1,309,693
Total To Be Allocated:	3,268,005	108,916		3,376,921



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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOVT
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,981,355	0	559,967	1,364,515	36,873
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	105,873	0	30,227	73,656	1,990
<b>Departmental Totals</b>					
Total Expenditures	2,067,228	0	590,194	1,438,171	38,863
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>	2,067,228	0	590,194	1,438,171	38,863
<b>Allocation Step 1</b>					
Inbound- All Others	1,200,777	0	342,822	835,381	22,574
1st Allocation	3,268,005	0	933,016	2,273,552	61,437
<b>Allocation Step 2</b>					
Inbound- All Others	108,916	0	31,096	75,772	2,048
2nd Allocation	108,916	0	31,096	75,772	2,048
<b>Total For 18 ACCOUNTING</b>					
Total Allocated	3,376,921	0	964,112	2,349,324	83,465



## 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.	434	0.0327	305		305		305
INFORMATION TECHNOLOGY	22,522	1.6967	15,831		15,831		15,831
BUDGET AND PLANNING	633	0.0477	445		445		445
ACCOUNTING	1,154	0.0869	811		811		811
FACILITIES MANAG., DESIGN & CONST	13,510	1.0178	9,496		9,498	323	9,819
PERSONNEL	1,902	0.1433	1,337		1,337	45	1,382
PURCHASING	1,336	0.1007	939		939	32	971
GENERAL SERVICES	2,325	0.1752	1,634		1,634	56	1,690
TREASURER	1,147	0.0864	806		806	27	833
SECRETARY OF STATE	5,550	0.4181	3,901		3,901	132	4,033
SECURITY	759	0.0572	534		534	18	552
REVENUE	32,751	2.4674	23,021		23,021	782	23,803
LEGISLATURE	15,636	1.1780	10,991		10,991	373	11,364
JUDICIARY	96,190	7.2467	67,613		67,613	2,296	69,909
GOVERNOR	560	0.0422	394		394	13	407
LT. GOVERNOR	120	0.0090	84		84	3	87
AUDITOR	2,725	0.2053	1,915		1,915	65	1,980
ATTORNEY GENERAL	9,052	0.6820	6,363		6,363	216	6,579
AGRICULTURE	10,245	0.7718	7,201		7,201	245	7,446
INSURANCE	14,107	1.0828	9,916		9,916	337	10,253
CONSERVATION	43,093	3.2465	30,290		30,290	1,029	31,319
ECONOMIC DEVELOPMENT	16,197	1.2202	11,385		11,385	387	11,772
EDUCATION	46,853	3.5298	32,933		32,933	1,118	34,051
HIGHER EDUCATION	1,365	0.1028	959		959	33	992
HEALTH	42,974	3.2375	30,207		30,207	1,026	31,233
HIGHWAYS	128,278	9.6641	90,168		90,168	3,062	93,230
LABOR	20,497	1.5442	14,407		14,407	489	14,896
MENTAL HEALTH	189,790	14.2982	133,405		133,405	4,531	137,936

**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	43,842	3.3029	30,817		30,817	1,047	31,864
PUBLIC SAFETY	122,132	9.2011	85,847		85,847	2,916	88,763
SOCIAL SERVICES	172,421	12.9897	121,196		121,196	4,116	125,312
CORRECTIONS	265,785	20.0234	186,823		186,823	6,344	193,167
ALL OTHER	1,482	0.1117	1,042		1,042	35	1,077
SubTotal	1,327,367	100.0000	933,016		933,016	31,096	964,112
Total	1,327,367	100.0000	933,016		933,016	31,096	964,112

Allocation Basis: Number of Paychecks, FY 2014

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.	578	0.0254	578		578		578
INFORMATION TECHNOLOGY	33,849	1.4895	33,865		33,865		33,865
BUDGET AND PLANNING	126	0.0055	126		126		126
ACCOUNTING	841	0.0370	841		841		841
FACILITIES MANAG., DESIGN & CONST	77,922	3.4290	77,959		77,959	2,639	80,598
PERSONNEL	838	0.0369	838		838	28	866
PURCHASING	1,412	0.0621	1,413		1,413	48	1,461
GENERAL SERVICES	48,205	2.1213	48,228		48,228	1,633	49,861
TREASURER	58,444	2.5718	58,472		58,472	1,980	60,452
SECRETARY OF STATE	6,244	0.2748	6,247		6,247	211	6,458
SECURITY	197	0.0087	197		197	7	204
REVENUE	83,701	3.6833	83,741		83,741	2,835	86,576
LEGISLATURE	11,150	0.4907	11,155		11,155	378	11,533
JUDICIARY	50,709	2.2314	50,733		50,733	1,718	52,451
GOVERNOR	786	0.0346	786		786	27	813
LT. GOVERNOR	159	0.0070	159		159	5	164
AUDITOR	1,872	0.0824	1,873		1,873	63	1,936
ATTORNEY GENERAL	12,940	0.5694	12,946		12,946	438	13,384
AGRICULTURE	21,023	0.9251	21,033		21,033	712	21,745
INSURANCE	20,752	0.9132	20,762		20,762	703	21,465
CONSERVATION	80,765	3.5541	80,803		80,803	2,736	83,539
ECONOMIC DEVELOPMENT	28,504	1.2543	28,518		28,518	965	29,483
EDUCATION	423,160	18.6210	423,382		423,382	14,331	437,693
HIGHER EDUCATION	6,574	0.2893	6,577		6,577	223	6,800
HEALTH	139,807	6.1522	139,873		139,873	4,735	144,608
HIGHWAYS	421,094	18.5302	421,294		421,294	14,263	435,557
LABOR	77,912	3.4285	77,949		77,949	2,639	80,588
MENTAL HEALTH	112,871	4.9669	112,925		112,925	3,823	116,748

**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	106,184	4.6726	106,234		106,234	3,597	109,831
PUBLIC SAFETY	112,240	4.9391	112,293		112,293	3,802	116,095
SOCIAL SERVICES	213,535	9.3966	213,636		213,636	7,233	220,869
CORRECTIONS	115,437	5.0798	115,492		115,492	3,910	119,402
ALL OTHER	2,643	0.1163	2,644		2,644	90	2,734
SubTotal	2,272,474	100.0000	2,273,552		2,273,552	75,772	2,349,324
Total	2,272,474	100.0000	2,273,552		2,273,552	75,772	2,349,324

Allocation Basis: Number of PV Documents by Agency

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

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	61,437		61,437	2,048	63,485
SubTotal	100	100.0000	61,437		61,437	2,048	63,485
Total	100	100.0000	61,437		61,437	2,048	63,485

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.	883	305	578	0
INFORMATION	49,696	15,831	33,865	0
BUDGET AND PLANNING	571	445	126	0
ACCOUNTING	1,652	811	841	0
FACILITIES MANAG.,	90,417	9,819	80,598	0
PERSONNEL	2,248	1,382	866	0
PURCHASING	2,432	971	1,461	0
GENERAL SERVICES	51,551	1,690	49,861	0
TREASURER	61,285	833	60,452	0
SECRETARY OF STATE	10,491	4,033	6,458	0
SECURITY	756	552	204	0
REVENUE	110,379	23,803	86,576	0
LEGISLATURE	22,897	11,364	11,533	0
JUDICIARY	122,360	69,909	52,451	0
GOVERNOR	1,220	407	813	0
LT. GOVERNOR	251	87	164	0
AUDITOR	3,916	1,980	1,936	0
ATTORNEY GENERAL	19,963	6,579	13,384	0
AGRICULTURE	29,191	7,446	21,745	0
INSURANCE	31,718	10,253	21,465	0
CONSERVATION	114,858	31,319	83,539	0
ECONOMIC DEVELOPMENT	41,255	11,772	29,483	0
EDUCATION	471,744	34,051	437,693	0
HIGHER EDUCATION	7,792	992	6,800	0
HEALTH	175,841	31,233	144,608	0
HIGHWAYS	528,787	93,230	435,557	0
LABOR	95,484	14,896	80,588	0
MENTAL HEALTH	254,684	137,936	116,748	0
NATURAL RESOURCES	141,695	31,864	109,831	0
PUBLIC SAFETY	204,858	88,763	116,095	0
SOCIAL SERVICES	346,181	125,312	220,869	0
CORRECTIONS	312,569	193,167	119,402	0
ALL OTHER	67,296	1,077	2,734	63,485





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

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOVT
Direct Billed	0	0	0	0
<b>Total</b>	<u>3,376,921</u>	<u>964,112</u>	<u>2,349,324</u>	<u>63,485</u>



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:	102,745,573			102,745,573
BUILDING USE	218,136		218,136	
EQUIPMENT USE	217,693		217,693	
RETIREMENT/GROUP INSURANCE	8,165,473		8,165,473	
OASDHI	1,437,496		1,437,496	
BUILDING RENTAL	927,779		927,779	
WORKER'S COMPENSATION	1,073,591		1,073,591	
INSURANCE	406		406	
COMM. OF ADMIN.	339,679	7,363	347,042	
BUDGET AND PLANNING	86,322	9,653	95,975	
ACCOUNTING	87,455	2,962	90,417	
PERSONNEL		210,512	210,512	
PURCHASING		38,106	38,106	
GENERAL SERVICES		10,437	10,437	
TREASURER		4,240	4,240	
SECRETARY OF STATE		27,196	27,196	
SECURITY		46,242	46,242	
REVENUE		3,566	3,566	
Total Allocated Additions:	12,554,030	360,277	12,914,307	12,914,307
Total To Be Allocated:	115,299,603	360,277		115,659,880

**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	25,565,339	0	25,565,339
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	84,795,815	0	84,795,815
Capital Outlay - Departmental	( 7,615,581)	0	( 7,615,581)
<b>Departmental Totals</b>			
Total Expenditures	102,745,573	0	102,745,573
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	102,745,573	0	102,745,573
<b>Allocation Step 1</b>			
Inbound- All Others	12,554,030	0	12,554,030
1st Allocation	115,299,803	0	115,299,803
<b>Allocation Step 2</b>			
Inbound- All Others	380,277	0	380,277
2nd Allocation	380,277	0	380,277
<b>Total For 10 FACILITIES MANAG., DESIGN &amp;</b>			
Total Allocated	115,659,880	0	115,659,880



**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	115,299,603		115,299,603	360,277	115,659,880
SubTotal	100	100.0000	115,299,603		115,299,603	360,277	115,659,880
Total	100	100.0000	115,299,603		115,299,603	360,277	115,659,880

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	SECTION II
ALL OTHER	115,659,880	115,659,880
Direct Billed	0	0
Total	<u>115,659,880</u>	<u>115,659,880</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.

The HR Call Center provides administration of human resources to the Office of Administration employees. Costs have been allocated based on the average number of Office of Administration Employees.

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>3,156,578</b>			<b>3,156,578</b>
BUILDING USE	58,053		58,053	
EQUIPMENT USE	4,435		4,435	
RETIREMENT/GROUP INSURANCE	1,086,820		1,086,820	
OASDHI	198,741		198,741	
BUILDING RENTAL	193,746		193,746	
WORKER'S COMPENSATION	1,708		1,708	
UNEMPLOYMENT COMPENSATION	98		98	
INSURANCE	51		51	
COMM. OF ADMIN.	47,664	1,033	48,697	
BUDGET AND PLANNING	6,113	684	6,797	
ACCOUNTING	2,175	73	2,248	
PERSONNEL		29,538	29,538	
PURCHASING		324	324	
GENERAL SERVICES		1,468	1,468	
TREASURER		127	127	
SECRETARY OF STATE		6,575	6,575	
SECURITY		18,217	18,217	
REVENUE		110	110	
<b>Total Allocated Additions:</b>	<b>1,599,604</b>	<b>58,149</b>	<b>1,657,753</b>	<b>1,657,753</b>
<b>Total To Be Allocated:</b>	<b>4,756,182</b>	<b>58,149</b>		<b>4,814,331</b>





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

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
<b>Wages &amp; Benefits</b>					
Salaries & Wages	2,746,872	0	2,203,335	329,090	214,447
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	409,708	0	67,976	10,153	331,577
<b>Departmental Totals</b>					
Total Expenditures	3,156,578	0	2,271,311	339,243	546,024
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	3,156,578	0	2,271,311	339,243	546,024
<b>Allocation Step 1</b>					
Inbound- All Others	1,599,604	0	1,283,083	191,641	124,880
1st Allocation	4,756,182	0	3,554,304	530,884	670,904
<b>Allocation Step 2</b>					
Inbound- All Others	58,149	0	48,642	6,987	4,540
2nd Allocation	58,149	0	48,642	6,987	4,540
<b>Total For 21 PERSONNEL</b>					
Total Allocated	4,814,331	0	3,601,036	537,851	675,444



## 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.	16	0.0463	1,645		1,645		1,645
INFORMATION TECHNOLOGY	844	2.4418	86,793		86,793		86,793
BUDGET AND PLANNING	23	0.0665	2,365		2,365		2,365
ACCOUNTING	43	0.1244	4,422		4,422		4,422
FACILITIES MANAG., DESIGN & CONST	506	1.4640	52,035		52,035		52,035
PERSONNEL	71	0.2054	7,301		7,301		7,301
PURCHASING	50	0.1447	5,142		5,142	71	5,213
GENERAL SERVICES	87	0.2517	8,947		8,947	123	9,070
SECURITY	7	0.0203	720		720	10	730
REVENUE	1,219	3.5268	125,356		125,356	1,720	127,076
AGRICULTURE	277	0.8014	28,485		28,485	391	28,876
INSURANCE	263	0.7609	27,046		27,046	371	27,417
ECONOMIC DEVELOPMENT	664	1.9211	68,283		68,283	937	69,220
HEALTH	1,664	4.8143	171,118		171,118	2,348	173,466
LABOR	740	2.1410	76,098		76,098	1,044	77,142
MENTAL HEALTH	6,703	19.3930	689,304		689,304	9,456	698,760
NATURAL RESOURCES	1,401	4.0534	144,072		144,072	1,977	146,049
PUBLIC SAFETY	2,244	6.4923	230,762		230,762	3,166	233,928
SOCIAL SERVICES	6,856	19.8357	705,038		705,038	9,672	714,710
CORRECTIONS	10,830	31.3330	1,113,703		1,113,703	15,277	1,128,980
ALL OTHER	56	0.1620	5,759		5,759	79	5,838
SubTotal	34,564	100.0000	3,554,394		3,554,394	46,642	3,601,036
Total	34,564	100.0000	3,554,394		3,554,394	46,642	3,601,036

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

Allocation Basis: Average Number of Merit & UCP Employees, FY 2014

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

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

Activity - HR CALL CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	18	0.9544	5,067		5,067		5,087
INFORMATION TECHNOLOGY	938	49.7348	264,035		264,035		264,035
BUDGET AND PLANNING	26	1.3786	7,319		7,319		7,319
ACCOUNTING	48	2.5451	13,511		13,511		13,511
FACILITIES MANAG., DESIGN & CONST	563	29.8515	158,477		158,477		158,477
PERSONNEL	79	4.1888	22,237		22,237		22,237
PURCHASING	56	2.9692	15,763		15,763	1,823	17,586
GENERAL SERVICES	97	5.1432	27,304		27,304	3,158	30,462
ALL OTHER	81	3.2344	17,171		17,171	1,986	19,157
SubTotal	1,886	100.0000	530,884		530,884	6,967	537,851
Total	1,886	100.0000	530,884		530,884	6,967	537,851

Allocation Basis: Average Number of OA Employees, FY 2014

Allocation Source: HR Query "Number of OA Employees"

**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	670,904		670,904	4,540	675,444
SubTotal	100	100.0000	670,904		670,904	4,540	675,444
Total	100	100.0000	670,904		670,904	4,540	675,444

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total PERSONNEL SERVICE	HR CALL CENTER	SECTION II	
COMM. OF ADMIN.	6,712	1,645	5,067	0
INFORMATION	350,828	86,793	264,035	0
BUDGET AND PLANNING	9,684	2,365	7,319	0
ACCOUNTING	17,933	4,422	13,511	0
FACILITIES MANAG.,	210,512	52,035	158,477	0
PERSONNEL	29,538	7,301	22,237	0
PURCHASING	22,799	5,213	17,586	0
GENERAL SERVICES	39,532	9,070	30,462	0
SECURITY	730	730	0	0
REVENUE	127,076	127,076	0	0
AGRICULTURE	28,676	28,676	0	0
INSURANCE	27,417	27,417	0	0
ECONOMIC DEVELOPMENT	69,220	69,220	0	0
HEALTH	173,466	173,466	0	0
LABOR	77,142	77,142	0	0
MENTAL HEALTH	698,760	698,760	0	0
NATURAL RESOURCES	146,049	146,049	0	0
PUBLIC SAFETY	233,928	233,928	0	0
SOCIAL SERVICES	714,710	714,710	0	0
CORRECTIONS	1,128,980	1,128,980	0	0
ALL OTHER	700,439	5,838	19,157	675,444
Direct Billed	0	0	0	0
<b>Total</b>	<b>4,814,331</b>	<b>3,601,036</b>	<b>537,851</b>	<b>675,444</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 2014.

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:	4,303,076			4,303,076
BUILDING USE	28,960		28,960	
EQUIPMENT USE	81,996		81,996	
RETIREMENT/GROUP INSURANCE	890,090		890,090	
OASDHI	169,050		169,050	
BUILDING RENTAL	95,943		95,943	
WORKER'S COMPENSATION	356,986		356,986	
INSURANCE	36		36	
COMM. OF ADMIN.	33,787	732	34,519	
BUDGET AND PLANNING	11,953	1,337	13,290	
ACCOUNTING	2,352	80	2,432	
PERSONNEL	20,905	1,894	22,799	
PURCHASING		920	920	
GENERAL SERVICES		1,033	1,033	
TREASURER		127	127	
SECURITY		9,809	9,809	
REVENUE		69	69	
Total Allocated Additions:	<u>1,692,058</u>	<u>16,001</u>	<u>1,708,059</u>	<u>1,708,059</u>
Total To Be Allocated:	<u><u>5,995,134</u></u>	<u><u>16,001</u></u>		<u><u>6,011,135</u></u>





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

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,166,158	0	1,553,039	613,119
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	2,212,289	0	47,629	2,164,660
Capital Outlay - Departmental	( 58,722)	0	0	( 58,722)
Refunds	( 16,649)	0	0	( 16,649)
<b>Departmental Totals</b>				
Total Expenditures	4,303,076	0	1,600,668	2,702,408
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	4,303,076	0	1,600,668	2,702,408
<b>Allocation Step 1</b>				
Inbound- All Others	1,692,058	0	1,213,130	478,928
1st Allocation	5,995,134	0	2,813,798	3,181,336
<b>Allocation Step 2</b>				
Inbound- All Others	16,001	0	11,472	4,529
2nd Allocation	16,001	0	11,472	4,529
<b>Total For 22 PURCHASING</b>				
Total Allocated	6,011,135	0	2,825,270	3,185,865



**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.	2,041,168	0.2145	6,035		6,035		6,035
INFORMATION TECHNOLOGY	76,418,520	8.0304	225,960		225,960		225,960
BUDGET AND PLANNING	682	0.0001	2		2		2
ACCOUNTING	3,050	0.0003	9		9		9
FACILITIES MANAG., DESIGN & CONST	12,887,328	1.3543	38,106		38,106		38,106
PERSONNEL	109,544	0.0115	324		324		324
PURCHASING	311,119	0.0327	920		920		920
GENERAL SERVICES	14,547,188	1.5287	43,014		43,014	194	43,208
TREASURER	1,005,321	0.1056	2,973		2,973	13	2,986
SECRETARY OF STATE	4,887,398	0.5115	14,392		14,392	65	14,457
SECURITY	163,036	0.0171	482		482	2	484
REVENUE	32,983,537	3.4661	97,528		97,528	440	97,968
AUDITOR	588,253	0.0618	1,739		1,739	8	1,747
ATTORNEY GENERAL	1,622,928	0.1705	4,799		4,799	22	4,821
AGRICULTURE	2,788,333	0.2930	8,245		8,245	37	8,282
INSURANCE	1,607,202	0.1689	4,752		4,752	21	4,773
CONSERVATION	21,264,987	2.2346	62,878		62,878	284	63,162
ECONOMIC DEVELOPMENT	17,771,345	1.8675	52,548		52,548	237	52,785
EDUCATION	71,204,446	7.4825	210,542		210,542	950	211,492
HIGHER EDUCATION	8,671,602	0.9113	25,641		25,641	116	25,757
HEALTH	73,824,902	7.7579	218,291		218,291	985	219,276
LABOR	8,681,821	0.9123	25,671		25,671	116	25,787
MENTAL HEALTH	30,972,959	3.2548	91,583		91,583	413	91,996
NATURAL RESOURCES	9,453,193	0.9934	27,952		27,952	126	28,078
PUBLIC SAFETY	56,056,210	5.8907	165,751		165,751	748	166,499
SOCIAL SERVICES	287,079,966	30.1677	848,859		848,859	3,830	852,689
CORRECTIONS	214,348,749	22.5248	633,802		633,802	2,860	636,662
ALL OTHER	338,216	0.0355	1,000		1,000	5	1,005

**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	951,613,003	100.0000	2,813,798		2,813,798	11,472	2,825,270
Total	951,613,003	100.0000	2,813,798		2,813,798	11,472	2,825,270

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	3,181,336		3,181,336	4,529	3,185,865
SubTotal	100	100.0000	3,181,336		3,181,336	4,529	3,185,865
Total	100	100.0000	3,181,336		3,181,336	4,529	3,185,865

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.	6,035	6,035	0
INFORMATION	225,960	225,960	0
BUDGET AND PLANNING	2	2	0
ACCOUNTING	9	9	0
FACILITIES MANAG.,	38,106	38,106	0
PERSONNEL	324	324	0
PURCHASING	920	920	0
GENERAL SERVICES	43,208	43,208	0
TREASURER	2,986	2,986	0
SECRETARY OF STATE	14,457	14,457	0
SECURITY	484	484	0
REVENUE	97,968	97,968	0
AUDITOR	1,747	1,747	0
ATTORNEY GENERAL	4,821	4,821	0
AGRICULTURE	8,282	8,282	0
INSURANCE	4,773	4,773	0
CONSERVATION	63,162	63,162	0
ECONOMIC DEVELOPMENT	52,785	52,785	0
EDUCATION	211,492	211,492	0
HIGHER EDUCATION	25,757	25,757	0
HEALTH	219,276	219,276	0
LABOR	25,787	25,787	0
MENTAL HEALTH	91,996	91,996	0
NATURAL RESOURCES	28,078	28,078	0
PUBLIC SAFETY	166,499	166,499	0
SOCIAL SERVICES	852,689	852,689	0
CORRECTIONS	636,662	636,662	0
ALL OTHER	3,186,870	1,005	3,185,885
Direct Billed	0	0	0



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

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Total	6,011,135	2,825,270	3,185,865



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:	17,189,069			17,189,069
BUILDING USE	37,861		37,861	
EQUIPMENT USE	339,435		339,435	
RETIREMENT/GROUP INSURANCE	1,325,636		1,325,636	
OASDHI	220,101		220,101	
BUILDING RENTAL	278,366		278,366	
WORKER'S COMPENSATION	41,466		41,466	
UNEMPLOYMENT COMPENSATION	97		97	
INSURANCE	28,340		28,340	
COMM. OF ADMIN.	58,524	1,269	59,793	
BUDGET AND PLANNING	7,982	893	8,875	
ACCOUNTING	49,862	1,689	51,551	
PERSONNEL	36,251	3,281	39,532	
PURCHASING	43,014	194	43,208	
GENERAL SERVICES		1,794	1,794	
TREASURER		2,343	2,343	
SECURITY		6,446	6,446	
REVENUE		1,411	1,411	
Total Allocated Additions:	2,466,935	19,320	2,486,255	2,486,255
Total To Be Allocated:	19,656,004	19,320		19,675,324





**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	2,908,732	0	597,655	2,311,077	0
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	20,658,103	0	4,812,973	15,844,812	318
General and Administrative	284,746	0	58,507	226,239	0
Unallowable Risk Management	( 4,795,108)	0	( 4,795,108)	0	0
Capital Outlay - Departmental	( 1,861,389)	0	0	( 1,861,389)	0
Capital Outlay - G & A	( 6,015)	0	( 1,236)	( 4,779)	0
<b>Departmental Totals</b>					
Total Expenditures	17,189,089	0	672,791	16,515,980	318
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Total Expenditures	17,189,069	0	672,791	16,515,980	318
<b>Allocation Step 1</b>					
Inbound- All Others	2,466,935	0	506,879	1,960,056	0
1st Allocation	19,656,004	0	1,179,670	18,476,016	318
<b>Allocation Step 2</b>					
Inbound- All Others	19,320	0	3,970	15,350	0
2nd Allocation	19,320	0	3,970	15,350	0
<b>Total For 23 GENERAL SERVICES</b>					
Total Allocated	19,675,324	0	1,183,640	16,491,366	318



**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.	18	0.0276	326		326		326
INFORMATION TECHNOLOGY	961	1.4761	17,413		17,413		17,413
BUDGET AND PLANNING	26	0.0399	471		471		471
ACCOUNTING	49	0.0753	888		888		888
FACILITIES MANAG., DESIGN & CONST	576	0.8847	10,437		10,437		10,437
PERSONNEL	81	0.1244	1,468		1,468		1,468
PURCHASING	57	0.0876	1,033		1,033		1,033
GENERAL SERVICES	99	0.1521	1,794		1,794		1,794
TREASURER	49	0.0753	888		888	3	891
SECRETARY OF STATE	228	0.3502	4,131		4,131	14	4,145
SECURITY	32	0.0492	580		580	2	582
REVENUE	1,346	2.0675	24,389		24,389	85	24,474
LEGISLATURE	671	1.0307	12,158		12,158	42	12,200
JUDICIARY	4,105	6.3053	74,382		74,382	258	74,640
GOVERNOR	23	0.0353	417		417	1	418
LT. GOVERNOR	5	0.0077	91		91		91
AUDITOR	113	0.1736	2,048		2,048	7	2,055
ATTORNEY GENERAL	376	0.5775	6,813		6,813	24	6,837
AGRICULTURE	463	0.7112	8,389		8,389	29	8,418
INSURANCE	782	1.1704	13,807		13,807	48	13,855
CONSERVATION	1,896	2.9123	34,355		34,355	119	34,474
ECONOMIC DEVELOPMENT	786	1.2073	14,242		14,242	49	14,291
EDUCATION	2,678	4.1134	48,525		48,525	168	48,693
HIGHER EDUCATION	57	0.0876	1,033		1,033	4	1,037
HEALTH	1,793	2.7541	32,489		32,489	113	32,602
HIGHWAYS	5,502	8.4511	99,695		99,695	345	100,040
LABOR	881	1.3532	15,964		15,964	55	16,019
MENTAL HEALTH	8,076	12.4048	146,335		146,335	507	146,842

**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	2,075	3.1872	37,599		37,599	130	37,729
PUBLIC SAFETY	5,188	7.9668	94,005		94,005	326	94,331
SOCIAL SERVICES	7,145	10.9747	129,466		129,466	449	129,915
CORRECTIONS	11,069	17.0018	200,567		200,567	695	201,262
ALL OTHER	7,918	12.1621	143,472		143,472	497	143,969
SubTotal	65,104	100.0000	1,179,670		1,179,670	3,970	1,183,640
Total	65,104	100.0000	1,179,670		1,179,670	3,970	1,183,640

Allocation Basis: Total Number of Employees, FY 2014

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	18,476,016		18,476,016	15,350	18,491,366
SubTotal	100	100.0000	18,476,016		18,476,016	15,350	18,491,366
Total	100	100.0000	18,476,016		18,476,016	15,350	18,491,366

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	318		318		318
SubTotal	100	100.0000	318		318		318
Total	100	100.0000	318		318		318

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.	326	326	0	0
INFORMATION	17,413	17,413	0	0
BUDGET AND PLANNING	471	471	0	0
ACCOUNTING	888	888	0	0
FACILITIES MANAG.,	10,437	10,437	0	0
PERSONNEL	1,468	1,468	0	0
PURCHASING	1,033	1,033	0	0
GENERAL SERVICES	1,794	1,794	0	0
TREASURER	891	891	0	0
SECRETARY OF STATE	4,145	4,145	0	0
SECURITY	582	582	0	0
REVENUE	24,474	24,474	0	0
LEGISLATURE	12,200	12,200	0	0
JUDICIARY	74,640	74,640	0	0
GOVERNOR	418	418	0	0
LT. GOVERNOR	91	91	0	0
AUDITOR	2,055	2,055	0	0
ATTORNEY GENERAL	6,837	6,837	0	0
AGRICULTURE	8,418	8,418	0	0
INSURANCE	13,855	13,855	0	0
CONSERVATION	34,474	34,474	0	0
ECONOMIC DEVELOPMENT	14,291	14,291	0	0
EDUCATION	48,693	48,693	0	0
HIGHER EDUCATION	1,037	1,037	0	0
HEALTH	32,602	32,602	0	0
HIGHWAYS	100,040	100,040	0	0
LABOR	16,019	16,019	0	0
MENTAL HEALTH	146,842	146,842	0	0
NATURAL RESOURCES	37,729	37,729	0	0
PUBLIC SAFETY	94,331	94,331	0	0
SOCIAL SERVICES	129,915	129,915	0	0
CORRECTIONS	201,262	201,262	0	0
ALL OTHER	18,635,653	143,969	18,491,366	318

**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>	<u>19,675,324</u>	<u>1,183,640</u>	<u>18,491,366</u>	<u>318</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:	3,566,286			3,566,286
BUILDING USE	57,266		57,266	
RETIREMENT/GROUP INSURANCE	763,364		763,364	
OASDHI	143,991		143,991	
BUILDING RENTAL	195,106		195,106	
WORKER'S COMPENSATION	4,758		4,758	
UNEMPLOYMENT COMPENSATION	5,318		5,318	
INSURANCE	31		31	
BUDGET AND PLANNING	2,414	270	2,684	
ACCOUNTING	59,278	2,007	61,285	
PURCHASING	2,973	13	2,986	
GENERAL SERVICES	888	3	891	
TREASURER		2,763	2,763	
SECRETARY OF STATE		37,820	37,820	
SECURITY		13,452	13,452	
REVENUE		73	73	
Total Allocated Additions:	1,235,387	56,401	1,291,788	1,291,788
Total To Be Allocated:	4,801,673	56,401		4,858,074



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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,990,012	0	91,422	1,898,590
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	1,576,274	0	72,351	1,503,923
Refunds	40,445,069	0	0	40,445,069
Refunds	( 40,445,069)	0	0	( 40,445,069)
<b>Departmental Totals</b>				
Total Expenditures	3,566,286	0	163,773	3,402,513
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	3,566,286	0	163,773	3,402,513
<b>Allocation Step 1</b>				
Inbound- All Others	1,235,387	0	58,754	1,178,633
1st Allocation	4,801,673	0	220,527	4,581,146
<b>Allocation Step 2</b>				
Inbound- All Others	56,401	0	2,591	53,810
2nd Allocation	56,401	0	2,591	53,810
<b>Total For 24 TREASURER</b>				
Total Allocated	4,858,074	0	223,118	4,634,956



**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.	1,012	0.0213	47		47		47
INFORMATION TECHNOLOGY	56,371	1.1854	2,614		2,614		2,614
BUDGET AND PLANNING	759	0.0160	35		35		35
ACCOUNTING	1,995	0.0420	93		93		93
FACILITIES MANAG., DESIGN & CONST	91,432	1.9227	4,240		4,240		4,240
PERSONNEL	2,740	0.0576	127		127		127
PURCHASING	2,748	0.0578	127		127		127
GENERAL SERVICES	50,530	1.0626	2,343		2,343		2,343
TREASURER	59,591	1.2531	2,763		2,763		2,763
SECRETARY OF STATE	11,794	0.2480	547		547	7	554
SECURITY	956	0.0201	44		44	1	45
REVENUE	885,052	18.6108	41,044		41,044	509	41,553
LEGISLATURE	26,786	0.5633	1,242		1,242	15	1,257
JUDICIARY	146,899	3.0890	6,812		6,812	85	6,897
GOVERNOR	1,346	0.0283	62		62	1	63
LT. GOVERNOR	279	0.0059	13		13		13
AUDITOR	4,597	0.0967	213		213	3	216
ATTORNEY GENERAL	21,992	0.4625	1,020		1,020	13	1,033
AGRICULTURE	31,268	0.6575	1,450		1,450	18	1,468
INSURANCE	34,859	0.7330	1,617		1,617	20	1,637
CONSERVATION	123,858	2.6045	5,744		5,744	72	5,816
ECONOMIC DEVELOPMENT	44,701	0.9400	2,073		2,073	26	2,099
EDUCATION	470,013	9.8836	21,796		21,796	271	22,067
HIGHER EDUCATION	7,939	0.1669	368		368	5	373
HEALTH	182,781	3.8436	8,476		8,476	106	8,582
HIGHWAYS	549,372	11.5524	25,476		25,476	317	25,793
LABOR	98,409	2.0694	4,564		4,564	57	4,621
MENTAL HEALTH	302,661	6.3645	14,035		14,035	175	14,210

**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	150,026	3.1548	6,957		6,957	87	7,044
PUBLIC SAFETY	234,372	4.9284	10,869		10,869	135	11,004
SOCIAL SERVICES	773,008	16.2551	35,847		35,847	446	36,293
CORRECTIONS	381,222	8.0165	17,678		17,678	220	17,898
ALL OTHER	4,125	0.0867	191		191	2	193
SubTotal	4,755,493	100.0000	220,527		220,527	2,591	223,118
Total	4,755,493	100.0000	220,527		220,527	2,591	223,118

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	4,581,146		4,581,146	53,810	4,634,956
SubTotal	100	100.0000	4,581,146		4,581,146	53,810	4,634,956
Total	100	100.0000	4,581,146		4,581,146	53,810	4,634,956

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	DISBURSEMENTS	GENERAL GOVT
COMM. OF ADMIN.	47	47	0
INFORMATION	2,614	2,614	0
BUDGET AND PLANNING	35	35	0
ACCOUNTING	93	93	0
FACILITIES MANAG.,	4,240	4,240	0
PERSONNEL	127	127	0
PURCHASING	127	127	0
GENERAL SERVICES	2,343	2,343	0
TREASURER	2,763	2,763	0
SECRETARY OF STATE	554	554	0
SECURITY	45	45	0
REVENUE	41,553	41,553	0
LEGISLATURE	1,257	1,257	0
JUDICIARY	6,897	6,897	0
GOVERNOR	63	63	0
LT. GOVERNOR	13	13	0
AUDITOR	216	216	0
ATTORNEY GENERAL	1,033	1,033	0
AGRICULTURE	1,468	1,468	0
INSURANCE	1,637	1,637	0
CONSERVATION	5,816	5,816	0
ECONOMIC DEVELOPMENT	2,099	2,099	0
EDUCATION	22,067	22,067	0
HIGHER EDUCATION	373	373	0
HEALTH	8,582	8,582	0
HIGHWAYS	25,793	25,793	0
LABOR	4,621	4,621	0
MENTAL HEALTH	14,210	14,210	0
NATURAL RESOURCES	7,044	7,044	0
PUBLIC SAFETY	11,004	11,004	0
SOCIAL SERVICES	36,293	36,293	0
CORRECTIONS	17,898	17,898	0
ALL OTHER	4,635,149	193	4,634,956

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

Receiving Department	Total	DISBURSEMENTS	GENERAL GOVT
Direct Billed	0	0	0
Total	<u>4,858,074</u>	<u>223,118</u>	<u>4,634,956</u>



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:	25,980,833			25,980,833
BUILDING USE	400,142		400,142	
RETIREMENT/GROUP INSURANCE	3,551,121		3,551,121	
OASDHI	639,757		639,757	
BUILDING RENTAL	1,658,845		1,658,845	
WORKER'S COMPENSATION	2,098		2,098	
UNEMPLOYMENT COMPENSATION	21,550		21,550	
INSURANCE	145		145	
BUDGET AND PLANNING	12,849	1,437	14,286	
ACCOUNTING	10,148	343	10,491	
PURCHASING	14,392	65	14,457	
GENERAL SERVICES	4,131	14	4,145	
TREASURER	547	7	554	
SECRETARY OF STATE		164,393	164,393	
SECURITY		61,937	61,937	
REVENUE		720	720	
Total Allocated Additions:	6,315,725	228,916	6,544,641	6,544,641
Total To Be Allocated:	32,296,558	228,916		32,525,474



**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	6,970,982	0	1,999,208	4,971,774
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	16,178,508	0	502,890	15,675,618
General and Administrative	3,145,511	0	902,101	2,243,410
Capital Outlay - Departmental	( 115,012)	0	( 97,582)	( 17,450)
Capital Outlay - G & A	( 197,156)	0	( 56,542)	( 140,614)
Postage	( 2,000)	0	( 574)	( 1,426)
<b>Departmental Totals</b>				
Total Expenditures	25,980,833	0	3,249,521	22,731,312
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	25,980,833	0	3,249,521	22,731,312
<b>Allocation Step 1</b>				
Inbound- All Others	6,315,725	0	1,811,287	4,504,438
1st Allocation	32,296,558	0	5,060,808	27,235,750
<b>Allocation Step 2</b>				
Inbound- All Others	228,916	0	65,651	163,265
2nd Allocation	228,916	0	65,651	163,265
<b>Total For 25 SECRETARY OF STATE</b>				
Total Allocated	32,525,474	0	5,126,459	27,399,015



## 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.	103	0.0261	1,320		1,320		1,320
INFORMATION TECHNOLOGY	301	0.0762	3,858		3,858		3,858
ACCOUNTING	5,221	1.3222	66,913		66,913		66,913
FACILITIES MANAG., DESIGN & CONST	2,122	0.5374	27,196		27,196		27,196
PERSONNEL	513	0.1299	6,575		6,575		6,575
TREASURER	2,951	0.7473	37,820		37,820		37,820
SECRETARY OF STATE	12,827	3.2484	164,393		164,393		164,393
SECURITY	63	0.0160	807		807	11	818
REVENUE	1,706	0.4320	21,864		21,864	302	22,166
LEGISLATURE	1,028	0.2603	13,175		13,175	182	13,357
JUDICIARY	46,036	11.6583	590,005		590,005	8,150	598,155
GOVERNOR	150	0.0380	1,922		1,922	27	1,949
LT. GOVERNOR	7	0.0018	90		90	1	91
AUDITOR	1,908	0.4832	24,453		24,453	338	24,791
ATTORNEY GENERAL	67,162	17.0083	860,759		860,759	11,890	872,649
AGRICULTURE	884	0.2239	11,329		11,329	156	11,485
INSURANCE	11,996	3.0379	153,743		153,743	2,124	155,867
CONSERVATION	308	0.0780	3,947		3,947	55	4,002
ECONOMIC DEVELOPMENT	4,778	1.2100	61,236		61,236	846	62,082
EDUCATION	7,764	1.9662	99,505		99,505	1,374	100,879
HIGHER EDUCATION	2,230	0.5647	28,580		28,580	395	28,975
HEALTH	15,407	3.9017	197,459		197,459	2,728	200,187
HIGHWAYS	2,402	0.6083	30,784		30,784	425	31,209
LABOR	17,359	4.3961	222,476		222,476	3,073	225,549
MENTAL HEALTH	15,409	3.9022	197,484		197,484	2,728	200,212
NATURAL RESOURCES	11,761	2.9784	150,731		150,731	2,082	152,813
PUBLIC SAFETY	21,640	5.4802	277,342		277,342	3,831	281,173
SOCIAL SERVICES	68,638	17.3820	879,677		879,677	12,151	891,828

**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
CORRECTIONS	67,553	17.1074	865,770		865,770	11,959	877,729
ALL OTHER	4,650	1.1776	59,595		59,595	823	60,418
SubTotal	394,877	100.0000	5,060,808		5,060,808	65,651	5,126,459
Total	394,877	100.0000	5,060,808		5,060,808	65,651	5,126,459

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	27,235,750		27,235,750	163,265	27,399,015
SubTotal	100	100.0000	27,235,750		27,235,750	163,265	27,399,015
Total	100	100.0000	27,235,750		27,235,750	163,265	27,399,015

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.	1,320	1,320	0
INFORMATION	3,858	3,858	0
ACCOUNTING	66,913	66,913	0
FACILITIES MANAG.,	27,196	27,196	0
PERSONNEL	6,575	6,575	0
TREASURER	37,820	37,820	0
SECRETARY OF STATE	164,393	164,393	0
SECURITY	818	818	0
REVENUE	22,166	22,166	0
LEGISLATURE	13,357	13,357	0
JUDICIARY	598,155	598,155	0
GOVERNOR	1,949	1,949	0
LT. GOVERNOR	91	91	0
AUDITOR	24,791	24,791	0
ATTORNEY GENERAL	872,649	872,649	0
AGRICULTURE	11,485	11,485	0
INSURANCE	155,867	155,867	0
CONSERVATION	4,002	4,002	0
ECONOMIC DEVELOPMENT	62,082	62,082	0
EDUCATION	100,879	100,879	0
HIGHER EDUCATION	28,975	28,975	0
HEALTH	200,187	200,187	0
HIGHWAYS	31,209	31,209	0
LABOR	225,549	225,549	0
MENTAL HEALTH	200,212	200,212	0
NATURAL RESOURCES	152,813	152,813	0
PUBLIC SAFETY	281,173	281,173	0
SOCIAL SERVICES	891,828	891,828	0
CORRECTIONS	877,729	877,729	0
ALL OTHER	27,459,433	60,418	27,399,015
Direct Billed	0	0	0

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

Receiving Department	Total	RECORDS	GENERAL GOVT
Total	32,525,474	5,126,459	27,399,015



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:	1,093,942			1,093,942
BUILDING USE	3,417		3,417	
RETIREMENT/GROUP INSURANCE	473,886		473,886	
OASDHI	87,916		87,916	
INSURANCE	20		20	
BUDGET AND PLANNING	3,582	401	3,983	
ACCOUNTING	731	25	756	
PERSONNEL	720	10	730	
PURCHASING	482	2	484	
GENERAL SERVICES	580	2	582	
TREASURER	44	1	45	
SECRETARY OF STATE	807	11	818	
SECURITY		8,688	8,688	
Total Allocated Additions:	572,185	9,140	581,325	581,325
Total To Be Allocated:	1,666,127	9,140		1,675,267



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

	Total	General & Admin	SECURITY
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,238,604	0	1,238,604
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	84,691	0	84,691
General and Administrative	15,664	0	15,664
Capital Outlay - Departmental	( 13,150)	0	( 13,150)
Capital Outlay - G/A	( 36)	0	( 36)
Unallowable Security	( 231,631)	0	( 231,631)
<b>Departmental Totals</b>			
Total Expenditures	1,093,942	0	1,093,942
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,093,942	0	1,093,942
<b>Allocation Step 1</b>			
Inbound- All Others	572,185	0	572,185
1st Allocation	1,666,127	0	1,666,127
<b>Allocation Step 2</b>			
Inbound- All Others	9,140	0	9,140
2nd Allocation	9,140	0	9,140
<b>Total For 26 SECURITY</b>			
Total Allocated	1,675,267	0	1,675,267



## 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.	17	0.2860	4,764		4,764		4,764
INFORMATION TECHNOLOGY	628	10.5635	176,001		176,001		176,001
BUDGET AND PLANNING	25	0.4205	7,006		7,006		7,006
ACCOUNTING	46	0.7738	12,892		12,892		12,892
FACILITIES MANAG., DESIGN & CONST	165	2.7754	46,242		46,242		46,242
PERSONNEL	65	1.0934	18,217		18,217		18,217
PURCHASING	35	0.5887	9,809		9,809		9,809
GENERAL SERVICES	23	0.3869	6,446		6,446		6,446
TREASURER	48	0.8074	13,452		13,452		13,452
SECRETARY OF STATE	221	3.7174	61,937		61,937		61,937
SECURITY	31	0.5214	8,688		8,688		8,688
REVENUE	919	15.4583	257,557		257,557	1,810	259,367
LEGISLATURE	450	7.5694	126,116		126,116	886	127,002
JUDICIARY	62	1.0429	17,376		17,376	122	17,498
GOVERNOR	21	0.3532	5,885		5,885	41	5,926
LT. GOVERNOR	5	0.0841	1,401		1,401	10	1,411
AUDITOR	94	1.5812	26,344		26,344	185	26,529
ATTORNEY GENERAL	227	3.8183	63,618		63,618	447	64,065
AGRICULTURE	4	0.0673	1,121		1,121	8	1,129
INSURANCE	206	3.4651	57,733		57,733	406	58,139
ECONOMIC DEVELOPMENT	433	7.2834	121,351		121,351	853	122,204
EDUCATION	267	4.4912	74,829		74,829	526	75,355
HIGHER EDUCATION	53	0.8915	14,854		14,854	104	14,958
HEALTH	88	1.4802	24,663		24,663	173	24,836
HIGHWAYS	483	7.7881	129,759		129,759	912	130,671
LABOR	397	6.6779	111,262		111,262	782	112,044
MENTAL HEALTH	1	0.0168	280		280	2	282
NATURAL RESOURCES	336	5.6518	94,166		94,166	662	94,828

**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
PUBLIC SAFETY	205	3.4483	57,453		57,453	404	57,857
SOCIAL SERVICES	386	6.4929	108,179		108,179	760	108,939
ALL OTHER	24	0.4037	6,726		6,726	47	6,773
SubTotal	5,945	100.0000	1,666,127		1,666,127	9,140	1,675,267
Total	5,945	100.0000	1,686,127		1,666,127	9,140	1,675,267

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.	4,764	4,764
INFORMATION	176,001	176,001
BUDGET AND PLANNING	7,006	7,006
ACCOUNTING	12,892	12,892
FACILITIES MANAG.,	46,242	46,242
PERSONNEL	18,217	18,217
PURCHASING	9,809	9,809
GENERAL SERVICES	6,446	6,446
TREASURER	13,452	13,452
SECRETARY OF STATE	61,937	61,937
SECURITY	8,688	8,688
REVENUE	259,367	259,367
LEGISLATURE	127,002	127,002
JUDICIARY	17,498	17,498
GOVERNOR	5,926	5,926
LT. GOVERNOR	1,411	1,411
AUDITOR	26,529	26,529
ATTORNEY GENERAL	64,065	64,065
AGRICULTURE	1,129	1,129
INSURANCE	58,139	58,139
ECONOMIC DEVELOPMENT	122,204	122,204
EDUCATION	75,355	75,355
HIGHER EDUCATION	14,958	14,958
HEALTH	24,836	24,836
HIGHWAYS	130,671	130,671
LABOR	112,044	112,044
MENTAL HEALTH	282	282
NATURAL RESOURCES	94,828	94,828
PUBLIC SAFETY	57,857	57,857
SOCIAL SERVICES	108,939	108,939
ALL OTHER	6,773	6,773



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

Receiving Department	Total	SECURITY
Direct Billed	0	0
Total	<u>1,675,267</u>	<u>1,675,267</u>



STATE OF MISSOURI  
REVENUE  
NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>495,587,635</b>			<b>495,587,635</b>
BUILDING USE	558,332		558,332	
RETIREMENT/GROUP INSURANCE	19,236,731		19,236,731	
OASDHI	3,260,526		3,260,526	
BUILDING RENTAL	3,012,615		3,012,615	
WORKER'S COMPENSATION	99,232		99,232	
UNEMPLOYMENT COMPENSATION	56,910		56,910	
INSURANCE	1,036		1,036	
BUDGET AND PLANNING	65,298	7,302	72,598	
ACCOUNTING	106,762	3,617	110,379	
PERSONNEL	125,356	1,720	127,076	
PURCHASING	97,528	440	97,968	
GENERAL SERVICES	24,389	85	24,474	
TREASURER	41,044	509	41,553	
SECRETARY OF STATE	21,864	302	22,166	
SECURITY	257,557	1,810	259,367	
REVENUE		96,837	96,837	
<b>Total Allocated Additions:</b>	<b>26,965,178</b>	<b>112,622</b>	<b>27,077,800</b>	<b>27,077,800</b>
<b>Total To Be Allocated:</b>	<b>522,552,813</b>	<b>112,622</b>		<b>522,665,435</b>



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

	Total	General & Admin	CASHIER	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
Salaries & Wages	41,457,676	0	159,025	41,298,651
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	438,237,662	0	3,751	438,233,911
General and Administrative	19,445,654	0	74,590	19,371,064
Refunds	1,289,216,442	0	0	1,289,216,442
Capital Outlay - Departmental	( 1,524,236)	0	0	( 1,524,236)
Capital Outlay - G & A	( 29,121)	0	( 112)	( 29,009)
Refunds	( 1,289,216,442)	0	0	( 1,289,216,442)
<b>Departmental Totals</b>				
Total Expenditures	495,587,635	0	237,254	495,350,381
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	495,587,635	0	237,254	495,350,381
<b>Allocation Step 1</b>				
Inbound- All Others	26,865,178	0	103,434	26,861,744
1st Allocation	522,552,813	0	340,688	522,212,125
<b>Allocation Step 2</b>				
Inbound- All Others	112,622	0	432	112,190
2nd Allocation	112,622	0	432	112,190
<b>Total For 27 REVENUE</b>				
Total Allocated	522,665,435	0	341,120	522,324,315



**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.	3,873	0.0310	106		106		106
INFORMATION TECHNOLOGY	71,535	0.5722	1,949		1,949		1,949
BUDGET AND PLANNING	2,393	0.0191	65		65		65
ACCOUNTING	105,511	0.8440	2,875		2,875		2,875
FACILITIES MANAG., DESIGN & CONST	130,858	1.0468	3,566		3,566		3,566
PERSONNEL	4,049	0.0324	110		110		110
PURCHASING	2,533	0.0203	69		69		69
GENERAL SERVICES	51,762	0.4141	1,411		1,411		1,411
TREASURER	2,668	0.0213	73		73		73
SECRETARY OF STATE	26,431	0.2114	720		720		720
REVENUE	3,553,283	28.4235	96,837		96,837		96,837
LEGISLATURE	50,083	0.4005	1,364		1,364	3	1,367
JUDICIARY	297,767	2.3819	8,115		8,115	15	8,130
GOVERNOR	9,461	0.0757	258		258		258
LT. GOVERNOR	698	0.0056	19		19		19
AUDITOR	9,678	0.0774	264		264		264
ATTORNEY GENERAL	22,714	0.1817	619		819	1	620
AGRICULTURE	9,631	0.0770	262		262		262
INSURANCE	139	0.0011	4		4		4
CONSERVATION	106,111	0.8488	2,892		2,892	5	2,897
ECONOMIC DEVELOPMENT	25,731	0.2058	701		701	1	702
EDUCATION	1,101,167	8.8085	30,009		30,009	56	30,065
HIGHER EDUCATION	1,156,777	9.2533	31,525		31,525	58	31,583
HEALTH	421,055	3.3681	11,475		11,475	21	11,496
HIGHWAYS	405,177	3.2411	11,042		11,042	20	11,062
LABOR	14,690	0.1175	400		400	1	401
MENTAL HEALTH	1,035,909	8.2665	28,231		28,231	52	28,283
NATURAL RESOURCES	148,479	1.1877	4,046		4,046	8	4,054

**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	288,930	2.3112	7,874		7,874	15	7,889
SOCIAL SERVICES	2,463,814	19.7086	67,145		67,145	127	67,272
CORRECTIONS	970,807	7.7657	26,457		26,457	49	26,506
ALL OTHER	7,530	0.0602	205		205		205
SubTotal	12,501,224	100.0000	340,688		340,688	432	341,120
Total	12,501,224	100.0000	340,688		340,688	432	341,120

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	522,212,125		522,212,125	112,190	522,324,315
SubTotal	100	100.0000	522,212,125		522,212,125	112,190	522,324,315
Total	100	100.0000	522,212,125		522,212,125	112,190	522,324,315

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.	106	106	0
INFORMATION	1,949	1,949	0
BUDGET AND PLANNING	65	65	0
ACCOUNTING	2,875	2,875	0
FACILITIES MANAG.,	3,566	3,566	0
PERSONNEL	110	110	0
PURCHASING	69	69	0
GENERAL SERVICES	1,411	1,411	0
TREASURER	73	73	0
SECRETARY OF STATE	720	720	0
REVENUE	96,837	96,837	0
LEGISLATURE	1,367	1,367	0
JUDICIARY	8,130	8,130	0
GOVERNOR	258	258	0
LT. GOVERNOR	19	19	0
AUDITOR	264	264	0
ATTORNEY GENERAL	620	620	0
AGRICULTURE	262	262	0
INSURANCE	4	4	0
CONSERVATION	2,897	2,897	0
ECONOMIC DEVELOPMENT	702	702	0
EDUCATION	30,065	30,065	0
HIGHER EDUCATION	31,583	31,583	0
HEALTH	11,496	11,496	0
HIGHWAYS	11,062	11,062	0
LABOR	401	401	0
MENTAL HEALTH	28,283	28,283	0
NATURAL RESOURCES	4,054	4,054	0
PUBLIC SAFETY	7,889	7,889	0
SOCIAL SERVICES	67,272	67,272	0
CORRECTIONS	26,506	26,506	0
ALL OTHER	522,324,520	205	522,324,315



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

Receiving Department	Total	CASHIER	GENERAL GOVT
Direct Billed	0	0	0
<b>Total</b>	<u>522,665,435</u>	<u>341,120</u>	<u>522,324,315</u>

