

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2015

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

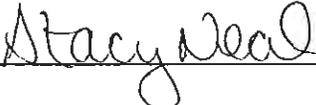
Certification by the Responsible Official

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 2015 proposal to establish cost allocations or billings for fiscal year 2017 are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" 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, 2016

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2015

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STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." 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 2017.

The fixed allocations for the Fiscal Year 2017 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2013 allocations from the Actual Fiscal Year 2015 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2015 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Depreciation
- 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 2017
 BASED ON FY 2015 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING DEPRECIATION	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	639,005	381	34,154	---	24,544	---	---
JUDICIARY	185,191	2,313	1,209,279	34,579	147,057	---	---
GOVERNOR	50,988	11	117,648	40,897	1,086	---	---
LT GOVERNOR	11,969	3	---	2,046	306	---	---
AUDITOR	77,180	62	(1,782)	1,868	5,237	---	1,824
ATTORNEY GENERAL	218,270	147	65,376	2,757	20,912	---	6,340
AGRICULTURE	200,981	885	368,438	47,394	32,002	36,493	5,432
INSURANCE	318,301	829	(5,288)	35,869	33,125	28,449	4,899
CONSERVATION	---	1,029	---	5,119	123,546	---	86,916
ECONOMIC DEVELOPMENT	238,018	433	43,979	61,745	52,929	81,117	73,349
EDUCATION	185,713	1,478	1,489,531	125,989	441,324	---	290,807
HIGHER ED	25,247	2,260	1,786	83,398	7,112	---	29,109
HEALTH	1,109,309	2,034	494,482	59,546	194,554	205,716	291,227
HIGHWAYS	---	3,151	---	37,693	542,101	---	---
LABOR	170,545	366	155,837	49,399	130,905	69,881	1,115
MENTAL HEALTH	(17,937)	4,750	9,765,368	74,544	266,262	736,724	112,276
NATURAL RESOURCES	505,320	1,324	357,477	50,288	134,933	154,342	28,123
PUBLIC SAFETY	228,898	56,567	2,831,418	104,125	254,499	264,553	184,885
SOCIAL SERVICES	1,178,853	2,557	2,266,142	216,202	340,416	805,969	1,027,637
CORRECTIONS	264,933	7,265	12,616,428	50,913	402,570	1,309,312	698,413
TOTAL	5,570,784	87,825	31,810,295	1,084,371	3,155,420	3,692,558	2,842,352

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 2017
 BASED ON FY 2015 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 17
LEGISLATURE	15,049	1,380	20,888	132,200	1,529	868,910
JUDICIARY	93,134	8,241	821,218	18,119	9,871	2,509,002
GOVERNOR	452	61	2,980	6,561	286	220,950
LT GOVERNOR	146	17	1,305	2,053	22	17,867
AUDITOR	2,578	287	26,142	24,881	292	138,569
ATTORNEY GENERAL	8,548	1,188	1,201,753	66,534	677	1,592,484
AGRICULTURE	11,627	1,775	17,934	915	336	724,212
INSURANCE	17,366	1,852	179,867	61,730	5	677,024
CONSERVATION	42,785	6,784	2,642	---	3,333	272,154
ECONOMIC DEVELOPMENT	18,184	2,886	94,726	138,444	1,505	807,315
EDUCATION	59,764	24,284	141,861	82,421	37,548	2,880,720
HIGHER ED	1,212	391	40,518	15,546	40,391	246,970
HEALTH	41,737	10,602	269,325	26,164	13,615	2,718,311
HIGHWAYS	128,450	29,638	25,190	178,496	14,414	959,133
LABOR	17,106	6,866	282,224	85,557	536	970,337
MENTAL HEALTH	171,080	15,016	328,176	---	36,156	11,492,415
NATURAL RESOURCES	43,824	7,513	216,775	81,267	4,981	1,586,167
PUBLIC SAFETY	115,257	14,091	380,270	56,512	8,769	4,499,844
SOCIAL SERVICES	160,545	39,142	1,289,746	121,273	76,961	7,525,443
CORRECTIONS	251,824	22,477	1,223,459	---	29,792	16,877,386
TOTAL	1,200,668	194,471	6,566,779	1,098,673	281,019	57,585,213

Notes:

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

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUILDING DEPRECIATION	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	629,598	620,191	9,407	629,598	639,005
JUDICIARY	114,288	63,385	50,903	114,288	185,191
GOVERNOR	50,963	50,938	25	50,963	50,988
LT GOVERNOR	11,793	11,617	176	11,793	11,969
AUDITOR	65,131	53,082	12,049	65,131	77,180
ATTORNEY GENERAL	196,148	174,026	22,122	196,148	218,270
AGRICULTURE	165,714	130,447	35,267	165,714	200,981
INSURANCE	267,823	217,345	50,478	267,823	318,301
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	197,466	156,914	40,552	197,466	238,018
EDUCATION	170,601	155,489	15,112	170,601	185,713
HIGHER ED	23,880	22,513	1,367	23,880	25,247
HEALTH	913,972	718,635	195,337	913,972	1,109,309
HIGHWAYS	---	---	---	---	---
LABOR	132,439	94,333	38,106	132,439	170,545
MENTAL HEALTH	95,749	209,435	(113,686)	95,749	(17,937)
NATURAL RESOURCES	513,394	521,468	(8,074)	513,394	505,320
PUBLIC SAFETY	264,601	300,304	(35,703)	264,601	228,898
SOCIAL SERVICES	1,022,639	866,425	156,214	1,022,639	1,178,853
CORRECTIONS	195,995	127,057	68,938	195,995	264,933
TOTAL	5,032,194	4,493,604	538,590	5,032,194	5,570,784

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	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	379	397	(18)	379	361
JUDICIARY	2,351	2,389	(38)	2,351	2,313
GOVERNOR	13	15	(2)	13	11
LT GOVERNOR	3	3	---	3	3
AUDITOR	64	66	(2)	64	62
ATTORNEY GENERAL	212	277	(65)	212	147
AGRICULTURE	598	311	287	598	885
INSURANCE	775	721	54	775	829
CONSERVATION	1,077	1,125	(48)	1,077	1,029
ECONOMIC DEVELOPMENT	460	487	(27)	460	433
EDUCATION	1,545	1,612	(67)	1,545	1,478
HIGHER ED	1,357	454	903	1,357	2,260
HEALTH	1,549	1,064	485	1,549	2,034
HIGHWAYS	3,177	3,203	(26)	3,177	3,151
LABOR	469	572	(103)	469	366
MENTAL HEALTH	4,857	4,964	(107)	4,857	4,750
NATURAL RESOURCES	1,309	1,294	15	1,309	1,324
PUBLIC SAFETY	55,805	55,043	762	55,805	56,567
SOCIAL SERVICES	4,833	7,109	(2,276)	4,833	2,557
CORRECTIONS	6,966	6,667	299	6,966	7,265
TOTAL	87,799	87,773	26	87,799	87,825

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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WORKERS' COMP	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	42,663	51,172	(8,509)	42,663	34,154
JUDICIARY	1,096,713	984,147	112,566	1,096,713	1,209,279
GOVERNOR	137,086	156,524	(19,438)	137,086	117,648
LT GOVERNOR	---	---	---	---	---
AUDITOR	362	2,506	(2,144)	362	(1,782)
ATTORNEY GENERAL	42,619	19,860	22,759	42,619	65,378
AGRICULTURE	203,368	38,298	165,070	203,368	368,438
INSURANCE	2,035	9,338	(7,303)	2,035	(5,268)
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	47,073	50,167	(3,094)	47,073	43,979
EDUCATION	1,023,043	556,555	466,488	1,023,043	1,489,531
HIGHER ED	893	---	893	893	1,786
HEALTH	358,200	221,918	136,282	358,200	494,482
HIGHWAYS	---	---	---	---	---
LABOR	266,871	377,505	(110,834)	266,871	155,837
MENTAL HEALTH	9,772,606	9,779,844	(7,238)	9,772,606	9,765,368
NATURAL RESOURCES	373,394	389,311	(15,917)	373,394	357,477
PUBLIC SAFETY	2,384,221	1,897,024	487,197	2,364,221	2,831,418
SOCIAL SERVICES	2,207,226	2,148,310	58,916	2,207,226	2,266,142
CORRECTIONS	11,790,862	10,965,296	825,566	11,790,862	12,616,428
TOTAL	29,729,035	27,647,775	2,061,260	29,729,035	31,810,295
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUDGET & PLANNING	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	---	---	---	---	---
JUDICIARY	34,125	33,671	454	34,125	34,579
GOVERNOR	40,361	39,825	536	40,361	40,897
LT GOVERNOR	2,020	1,994	26	2,020	2,046
AUDITOR	1,844	1,820	24	1,844	1,868
ATTORNEY GENERAL	2,722	2,687	35	2,722	2,757
AGRICULTURE	46,773	46,152	621	46,773	47,394
INSURANCE	35,398	34,927	471	35,398	35,869
CONSERVATION	5,051	4,983	68	5,051	5,119
ECONOMIC DEVELOPMENT	74,619	87,493	(12,874)	74,619	61,745
EDUCATION	124,335	122,681	1,654	124,335	125,989
HIGHER ED	82,304	81,210	1,094	82,304	83,398
HEALTH	58,764	57,982	782	58,764	59,546
HIGHWAYS	37,199	36,705	494	37,199	37,693
LABOR	48,750	48,101	649	48,750	49,399
MENTAL HEALTH	73,565	72,586	979	73,565	74,544
NATURAL RESOURCES	49,628	48,968	660	49,628	50,288
PUBLIC SAFETY	108,744	113,363	(4,619)	108,744	104,125
SOCIAL SERVICES	218,496	220,790	(2,294)	218,496	216,202
CORRECTIONS	50,244	49,575	669	50,244	50,913
TOTAL	1,094,942	1,105,513	(10,571)	1,094,942	1,084,371

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

ACCOUNTING & PAYROLL	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	22,371	20,198	2,173	22,371	24,544
JUDICIARY	127,008	106,959	20,049	127,008	147,057
GOVERNOR	1,139	1,192	(53)	1,139	1,086
LT GOVERNOR	266	226	40	266	306
AUDITOR	4,281	3,325	956	4,281	5,237
ATTORNEY GENERAL	19,736	18,560	1,176	19,736	20,912
AGRICULTURE	29,988	27,974	2,014	29,988	32,002
INSURANCE	31,969	30,813	1,156	31,969	33,125
CONSERVATION	113,754	103,962	9,792	113,754	123,546
ECONOMIC DEVELOPMENT	48,187	43,445	4,742	48,187	52,929
EDUCATION	454,619	467,914	(13,295)	454,619	441,324
HIGHER ED	7,259	7,406	(147)	7,259	7,112
HEALTH	181,651	168,748	12,903	181,651	194,554
HIGHWAYS	508,700	475,299	33,401	508,700	542,101
LABOR	109,675	88,445	21,230	109,675	130,905
MENTAL HEALTH	248,754	231,246	17,508	248,754	266,262
NATURAL RESOURCES	134,779	134,625	154	134,779	134,933
PUBLIC SAFETY	222,797	191,095	31,702	222,797	254,499
SOCIAL SERVICES	341,764	343,112	(1,348)	341,764	340,416
CORRECTIONS	339,981	277,392	62,589	339,981	402,570
TOTAL	2,948,678	2,741,936	206,742	2,948,678	3,155,420

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PERSONNEL	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	31,713	26,933	4,780	31,713	36,493
INSURANCE	27,059	25,669	1,390	27,059	28,449
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	74,249	67,381	6,868	74,249	81,117
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	183,025	160,334	22,691	183,025	205,716
HIGHWAYS	---	---	---	---	---
LABOR	74,465	79,049	(4,584)	74,465	69,881
MENTAL HEALTH	695,302	653,880	41,422	695,302	736,724
NATURAL RESOURCES	146,983	139,624	7,359	146,983	154,342
PUBLIC SAFETY	241,905	219,257	22,648	241,905	264,553
SOCIAL SERVICES	740,328	674,687	65,641	740,328	805,969
CORRECTIONS	1,172,946	1,036,580	136,366	1,172,946	1,309,312
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TOTAL	3,387,975	3,083,394	304,581	3,387,975	3,692,556
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PURCHASING	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	1,655	1,486	169	1,655	1,824
ATTORNEY GENERAL	4,846	3,352	1,494	4,846	6,340
AGRICULTURE	6,504	7,576	(1,072)	6,504	5,432
INSURANCE	4,374	3,849	525	4,374	4,899
CONSERVATION	64,064	41,212	22,852	64,064	86,916
ECONOMIC DEVELOPMENT	74,106	74,863	(757)	74,106	73,349
EDUCATION	222,299	153,791	68,508	222,299	290,807
HIGHER ED	25,323	21,537	3,786	25,323	29,109
HEALTH	227,942	164,657	63,285	227,942	291,227
HIGHWAYS	---	---	---	---	---
LABOR	2,346	3,577	(1,231)	2,346	1,115
MENTAL HEALTH	95,664	79,052	16,612	95,664	112,276
NATURAL RESOURCES	25,370	22,617	2,753	25,370	28,123
PUBLIC SAFETY	150,322	115,759	34,563	150,322	184,885
SOCIAL SERVICES	761,614	495,591	266,023	761,614	1,027,637
CORRECTIONS	604,450	510,487	93,963	604,450	698,413
TOTAL	2,270,879	1,699,406	571,473	2,270,879	2,842,352

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

GENERAL SERVICES	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	11,261	7,473	3,788	11,261	15,049
JUDICIARY	69,070	45,006	24,064	69,070	93,134
GOVERNOR	371	290	81	371	452
LT GOVERNOR	101	56	45	101	146
AUDITOR	1,908	1,238	670	1,908	2,578
ATTORNEY GENERAL	6,298	4,048	2,250	6,298	8,548
AGRICULTURE	8,357	5,087	3,270	8,357	11,627
INSURANCE	12,916	8,466	4,450	12,916	17,366
CONSERVATION	31,994	21,203	10,791	31,994	42,785
ECONOMIC DEVELOPMENT	13,676	9,168	4,508	13,676	18,184
EDUCATION	44,555	29,346	15,209	44,555	59,764
HIGHER ED	963	714	249	963	1,212
HEALTH	30,896	20,055	10,841	30,896	41,737
HIGHWAYS	94,396	60,342	34,054	94,396	128,450
LABOR	13,946	10,786	3,160	13,946	17,106
MENTAL HEALTH	130,713	90,346	40,367	130,713	171,080
NATURAL RESOURCES	33,328	22,832	10,496	33,328	43,824
PUBLIC SAFETY	87,119	58,981	28,138	87,119	115,257
SOCIAL SERVICES	120,666	80,787	39,879	120,666	160,545
CORRECTIONS	186,582	121,340	65,242	186,582	251,824
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TOTAL	899,116	597,564	301,552	899,116	1,200,668
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

TREASURER DISBURSEMENTS	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	1,246	1,112	134	1,246	1,380
JUDICIARY	7,159	6,077	1,082	7,159	8,241
GOVERNOR	61	61	---	61	61
LT GOVERNOR	14	11	3	14	17
AUDITOR	236	185	51	236	287
ATTORNEY GENERAL	1,047	926	121	1,047	1,168
AGRICULTURE	1,559	1,343	216	1,559	1,775
INSURANCE	1,690	1,528	162	1,690	1,852
CONSERVATION	5,940	5,096	844	5,940	6,784
ECONOMIC DEVELOPMENT	2,498	2,110	388	2,498	2,886
EDUCATION	22,343	20,402	1,941	22,343	24,284
HIGHER ED	363	335	28	363	391
HEALTH	9,201	7,800	1,401	9,201	10,602
HIGHWAYS	25,847	22,056	3,791	25,847	29,638
LABOR	5,477	4,088	1,389	5,477	6,866
MENTAL HEALTH	13,959	12,902	1,057	13,959	15,016
NATURAL RESOURCES	6,950	6,387	563	6,950	7,513
PUBLIC SAFETY	12,106	10,121	1,985	12,106	14,091
SOCIAL SERVICES	36,926	34,710	2,216	36,926	39,142
CORRECTIONS	19,275	16,073	3,202	19,275	22,477
TOTAL	173,897	153,323	20,574	173,897	194,471

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

RECORDS MANAGEMENT	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	15,563	10,438	5,125	15,563	20,688
JUDICIARY	651,166	481,114	170,052	651,166	821,218
GOVERNOR	2,220	1,480	740	2,220	2,960
LT GOVERNOR	686	67	619	686	1,305
AUDITOR	23,244	20,346	2,898	23,244	26,142
ATTORNEY GENERAL	949,127	696,501	252,626	949,127	1,201,753
AGRICULTURE	13,559	9,184	4,375	13,559	17,934
INSURANCE	153,467	127,067	26,400	153,467	179,867
CONSERVATION	3,592	4,542	(950)	3,592	2,642
ECONOMIC DEVELOPMENT	69,409	44,092	25,317	69,409	94,726
EDUCATION	99,365	56,869	42,496	99,365	141,861
HIGHER ED	31,556	22,594	8,962	31,556	40,518
HEALTH	214,481	159,637	54,844	214,481	269,325
HIGHWAYS	25,101	25,012	89	25,101	25,190
LABOR	236,475	190,726	45,749	236,475	282,224
MENTAL HEALTH	234,027	139,878	94,149	234,027	328,176
NATURAL RESOURCES	167,510	118,245	49,265	167,510	216,775
PUBLIC SAFETY	301,862	223,454	78,408	301,862	380,270
SOCIAL SERVICES	966,694	643,642	323,052	966,694	1,289,746
CORRECTIONS	967,188	710,917	256,271	967,188	1,223,459
TOTAL	5,126,292	3,685,805	1,440,487	5,126,292	6,566,779

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

SECURITY	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	126,824	121,448	5,376	126,824	132,200
JUDICIARY	17,346	16,573	773	17,346	18,119
GOVERNOR	6,541	6,521	20	6,541	6,561
LT GOVERNOR	1,706	1,359	347	1,708	2,053
AUDITOR	26,161	27,441	(1,280)	26,161	24,881
ATTORNEY GENERAL	63,697	60,860	2,837	63,697	66,534
AGRICULTURE	1,137	1,359	(222)	1,137	915
INSURANCE	58,578	55,426	3,152	58,578	61,730
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	123,697	108,950	14,747	123,697	138,444
EDUCATION	77,346	72,271	5,075	77,346	82,421
HIGHER ED	15,924	16,302	(378)	15,924	15,546
HEALTH	25,308	24,452	856	25,308	26,164
HIGHWAYS	152,417	126,338	26,079	152,417	178,496
LABOR	100,378	115,199	(14,821)	100,378	85,557
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	91,848	102,429	(10,581)	91,848	81,267
PUBLIC SAFETY	54,882	53,252	1,630	54,882	56,512
SOCIAL SERVICES	110,900	100,527	10,373	110,900	121,273
CORRECTIONS	---	---	---	---	---
TOTAL	1,054,690	1,010,707	43,983	1,054,690	1,098,673

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

REVENUE CASHIER	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	1,308	1,087	221	1,308	1,529
JUDICIARY	8,153	6,435	1,718	8,153	9,871
GOVERNOR	246	206	40	246	286
LT GOVERNOR	18	14	4	18	22
AUDITOR	251	210	41	251	292
ATTORNEY GENERAL	583	489	94	583	677
AGRICULTURE	269	202	67	269	336
INSURANCE	4	3	1	4	5
CONSERVATION	2,715	2,097	618	2,715	3,333
ECONOMIC DEVELOPMENT	912	319	593	912	1,505
EDUCATION	29,172	20,796	8,376	29,172	37,548
HIGHER ED	32,642	24,893	7,749	32,642	40,391
HEALTH	11,120	8,625	2,495	11,120	13,615
HIGHWAYS	10,798	7,182	3,616	10,798	14,414
LABOR	421	308	115	421	536
MENTAL HEALTH	28,192	20,228	7,964	28,192	36,156
NATURAL RESOURCES	3,649	2,317	1,332	3,649	4,981
PUBLIC SAFETY	7,659	6,549	1,110	7,659	8,769
SOCIAL SERVICES	62,938	48,915	14,023	62,938	76,961
CORRECTIONS	25,192	20,592	4,600	25,192	29,792
	-----	-----	-----	-----	-----
TOTAL	226,242	171,465	54,777	226,242	281,019
	=====	=====	=====	=====	=====

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 DEPRECIATION	EQUIPMENT DEPRECIATION	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	629,598	0	0	0	0	42,663	0
JUDICIARY	114,288	0	0	0	0	1,096,713	0
GOVERNOR	50,963	0	0	0	0	137,086	0
LT. GOVERNOR	11,793	0	0	0	0	0	0
AUDITOR	65,131	0	0	0	0	382	0
ATTORNEY GENERAL	196,148	0	0	0	0	42,619	0
AGRICULTURE	165,714	0	0	0	0	203,388	0
INSURANCE	267,823	0	0	0	0	2,035	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	197,466	0	0	0	0	47,073	0
EDUCATION	170,601	0	0	0	0	1,023,043	0
HIGHER EDUCATION	23,880	0	0	0	0	893	0
HEALTH	913,972	0	0	0	0	358,200	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	132,439	0	0	0	0	266,671	0
MENTAL HEALTH	95,749	0	0	0	0	9,772,608	0
NATURAL RESOURCES	513,394	0	0	0	0	373,394	0
PUBLIC SAFETY	264,601	0	0	0	0	2,364,221	0
SOCIAL SERVICES	1,022,639	0	0	0	0	2,207,226	0
CORRECTIONS	195,995	0	0	0	0	11,790,882	0
ALL OTHER	160,993	0	0	0	138,673	2,093,898	6,400
SubTotal	5,193,187	0	0	0	138,673	31,822,933	6,400
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,193,187	0	0	0	138,673	31,822,933	6,400

MAXIMUS
Allocated Costs By Department

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	379	0	0	0	22,371	0	0
JUDICIARY	2,351	0	0	34,125	127,008	0	0
GOVERNOR	13	0	0	40,361	1,139	0	0
LT. GOVERNOR	3	0	0	2,020	266	0	0
AUDITOR	64	0	0	1,844	4,281	0	0
ATTORNEY GENERAL	212	0	0	2,722	19,736	0	0
AGRICULTURE	598	0	0	46,773	29,988	0	31,713
INSURANCE	775	0	0	35,398	31,969	0	27,059
CONSERVATION	1,077	0	0	5,051	113,754	0	0
ECONOMIC DEVELOPMENT	460	0	0	74,619	48,187	0	74,249
EDUCATION	1,545	0	0	124,335	454,619	0	0
HIGHER EDUCATION	1,357	0	0	82,304	7,259	0	0
HEALTH	1,549	0	0	58,764	181,651	0	183,025
HIGHWAYS	3,177	0	0	37,199	508,700	0	0
LABOR	469	0	0	48,750	109,675	0	74,465
MENTAL HEALTH	4,857	0	0	73,565	248,754	0	695,302
NATURAL RESOURCES	1,309	0	0	49,628	134,779	0	146,983
PUBLIC SAFETY	55,805	0	0	108,744	222,797	0	241,905
SOCIAL SERVICES	4,833	0	0	218,496	341,764	0	740,328
CORRECTIONS	6,966	0	0	50,244	339,981	0	1,172,946
ALL OTHER	5,706	377,098	197,099,096	971,993	65,799	82,699,710	682,460
SubTotal	93,505	377,098	197,099,096	2,066,935	3,014,477	82,699,710	4,070,435
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	93,505	377,098	197,099,096	2,066,935	3,014,477	82,699,710	4,070,435



MAXIMUS
Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	11,261	1,246	15,563	126,824	1,308	851,213
JUDICIARY	0	69,070	7,159	651,166	17,346	8,153	2,127,379
GOVERNOR	0	371	61	2,220	6,541	246	239,001
LT. GOVERNOR	0	101	14	686	1,706	18	16,607
AUDITOR	1,655	1,908	236	23,244	26,161	251	125,137
ATTORNEY GENERAL	4,846	6,298	1,047	949,127	63,697	583	1,287,035
AGRICULTURE	6,504	8,357	1,559	13,559	1,137	269	509,539
INSURANCE	4,374	12,916	1,690	153,467	58,578	4	596,088
CONSERVATION	64,064	31,994	5,940	3,592	0	2,715	228,187
ECONOMIC DEVELOPMENT	74,106	13,676	2,498	69,409	123,697	912	726,352
EDUCATION	222,299	44,555	22,343	99,365	77,346	29,172	2,269,223
HIGHER EDUCATION	25,323	963	363	31,556	15,924	32,642	222,464
HEALTH	227,942	30,896	9,201	214,481	25,308	11,120	2,216,109
HIGHWAYS	0	94,396	25,847	25,101	152,417	10,798	857,635
LABOR	2,346	13,946	5,477	236,475	100,378	421	991,512
MENTAL HEALTH	95,664	130,713	13,959	234,027	0	28,192	11,393,388
NATURAL RESOURCES	25,370	33,328	6,950	167,510	91,848	3,849	1,548,142
PUBLIC SAFETY	150,322	87,119	12,108	301,862	54,882	7,659	3,872,023
SOCIAL SERVICES	781,614	120,666	36,926	966,694	110,900	62,938	6,595,024
CORRECTIONS	604,450	188,582	19,275	967,188	0	25,192	15,359,681
ALL OTHER	2,952,130	16,613,317	4,563,357	30,197,118	6,825	479,509,594	818,144,167
SubTotal	5,223,009	17,512,433	4,737,254	35,323,410	1,061,515	479,735,836	870,175,906
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,223,009	17,512,433	4,737,254	35,323,410	1,061,515	479,735,836	870,175,906



MAXIMUS
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	851,213	0	851,213
JUDICIARY	0	2,127,379	0	2,127,379
GOVERNOR	0	239,001	0	239,001
LT. GOVERNOR	0	16,607	0	16,607
AUDITOR	0	125,137	0	125,137
ATTORNEY GENERAL	0	1,287,035	0	1,287,035
AGRICULTURE	0	509,539	0	509,539
INSURANCE	0	596,088	0	596,088
CONSERVATION	0	228,187	0	228,187
ECONOMIC DEVELOPMENT	0	726,352	0	726,352
EDUCATION	0	2,269,223	0	2,269,223
HIGHER EDUCATION	0	222,464	0	222,464
HEALTH	0	2,216,109	0	2,216,109
HIGHWAYS	0	857,635	0	857,635
LABOR	0	991,512	0	991,512
MENTAL HEALTH	0	11,393,388	0	11,393,388
NATURAL RESOURCES	0	1,548,142	0	1,548,142
PUBLIC SAFETY	0	3,872,023	0	3,872,023
SOCIAL SERVICES	0	6,595,024	0	6,595,024
CORRECTIONS	0	15,359,681	0	15,359,681
ALL OTHER	0	818,144,167	0	818,144,167
SubTotal	0	870,175,906	0	870,175,906
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	870,175,906	0	870,175,906

SCHEDULE 1
FISCAL 2015

STATE OF MISSOURI
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2015 has been allocated to occupants of each building based on square feet of usage. Depreciation expense is calculated in SAM II based on the asset value, acquisition date, salvage value, useful life, and depreciation method. It is based on a 365 ¼ day year. The State of Missouri uses the straight line method for depreciation.

Depreciation expense for 2015 has been calculated on the following buildings:

<u>Building</u>	<u>Asset Value</u>
Ag Feed/Seed Lab	\$ 2,084,000
Broadway	7,275,468
Capitol	34,253,125
D&C Warehouse	137,732
DEQ Lab	2,817,566
Health Lab	33,910,856
Fletcher Daniels	12,898,297
Howerton	5,454,123
Jefferson	12,273,841
Kirkpatrick Information Center	19,366,047
Lewis and Clark	21,787,599
Mill Creek	8,310,369
Missouri Boulevard	2,842,676
National Guard Complex	4,231,590
Penrose Family Center	7,756,948
Professional Registration	2,419,923
Springfield	6,334,897
St. Joseph	4,953,675
Supreme Court	6,098,220
Truman	72,085,043
Wainwright	22,217,892

**SCHEDULE 1
FISCAL 2015**

STATE OF MISSOURI

BUILDING DEPRECIATION (Continued)

NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2015 was obtained using a SAM II Data Warehouse query. 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.

Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,237,747			7,237,747
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>7,237,747</u>	<u>0</u>	<u></u>	<u>7,237,747</u>

MAXIMUS

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

	Total	General & Admin	AG FEED/SEED LAB	BROADWAY	CAPITOL
Other Expense & Cost					
BUILDING DEPRECIATION	7,237,747	0	52,100	181,887	858,328
Departmental Totals					
Total Expenditures	7,237,747	0	52,100	181,887	858,328
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,237,747	0	52,100	181,887	858,328
Allocation Step 1					
1st Allocation	7,237,747	0	52,100	181,887	858,328
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	7,237,747	0	52,100	181,887	858,328



MAXIMUS

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

	D & C WAREHOUSE	DEQ LAB	HEALTH LAB	FLETCHER DANIELS	HOWERTON
Other Expense & Cost					
BUILDING DEPRECIATION	3,443	70,439	847,771	322,457	138,353
Departmental Totals					
Total Expenditures	3,443	70,439	847,771	322,457	138,353
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,443	70,439	847,771	322,457	138,353
Allocation Step 1					
1st Allocation	3,443	70,439	847,771	322,457	138,353
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	3,443	70,439	847,771	322,457	138,353



MAXIMUS

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

	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Other Expense & Cost					
BUILDING DEPRECIATION	306,846	484,151	544,690	207,759	71,067
Departmental Totals					
Total Expenditures	306,846	484,151	544,690	207,759	71,067
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	306,846	484,151	544,690	207,759	71,067
Allocation Step 1					
1st Allocation	306,846	484,151	544,690	207,759	71,067
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	306,846	484,151	544,690	207,759	71,067



MAXIMUS

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

	NATIONAL GUARD	PENROSE FAMILY CENTER	PROFESSIONAL	SPRINGFIELD	ST JOSEPH
Other Expense & Cost					
BUILDING DEPRECIATION	105,790	193,924	60,498	158,373	123,842
Departmental Totals					
Total Expenditures	105,790	193,924	60,498	158,373	123,842
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	105,790	193,924	60,498	158,373	123,842
Allocation Step 1					
1st Allocation	105,790	193,924	60,498	158,373	123,842
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	105,790	193,924	60,498	158,373	123,842



MAXIMUS

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

	SUPREME COURT	TRUMAN	WAINRIGHT
Other Expense & Cost			
BUILDING DEPRECIATION	162,456	1,802,128	555,447
Departmental Totals			
Total Expenditures	152,456	1,802,128	555,447
Deductions			
Total Deductions	0	0	0
Functional Cost	152,456	1,802,128	555,447
Allocation Step 1			
1st Allocation	152,456	1,802,128	555,447
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	152,456	1,802,128	555,447



MAXIMUS

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

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	52,100		52,100		52,100
SubTotal	8,887	100.0000	52,100		52,100		52,100
Total	8,887	100.0000	52,100		52,100		52,100

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	525	0.5438	989		989		989
ATTORNEY GENERAL	66,703	69.0937	125,672		125,672		125,672
SOCIAL SERVICES	29,312	30.3625	55,226		55,226		55,226
SubTotal	96,540	100.0000	181,887		181,887		181,887
Total	96,540	100.0000	181,887		181,887		181,887

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

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

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	6,526		6,528		6,526
BUDGET AND PLANNING	6,305	2.6874	23,013		23,013		23,013
FACILITIES MANAG., DESIGN & CONST	33,099	14.1081	120,812		120,812		120,812
GENERAL SERVICES	163	0.0695	595		595		595
TREASURER	1,776	0.7570	6,482		6,482		6,482
SECRETARY OF STATE	1,586	0.6760	5,789		5,789		5,789
SECURITY	253	0.1078	923		923		923
LEGISLATURE	172,492	73.5230	629,598		629,598		629,598
GOVERNOR	8,975	3.8255	32,759		32,759		32,759
LT. GOVERNOR	3,231	1.3772	11,793		11,793		11,793
AUDITOR	1,202	0.5123	4,387		4,387		4,387
NATURAL RESOURCES	903	0.3849	3,296		3,296		3,296
ALL OTHER	2,837	1.2092	10,355		10,355		10,355
SubTotal	234,610	100.0000	856,328		856,328		856,328
Total	234,610	100.0000	856,328		856,328		856,328

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

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	3,443		3,443		3,443
SubTotal	4,993	100.0000	3,443		3,443		3,443
Total	4,993	100.0000	3,443		3,443		3,443

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

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	70,439		70,439		70,439
SubTotal	25,105	100.0000	70,439		70,439		70,439
Total	25,105	100.0000	70,439		70,439		70,439

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	3,199	5.0187	42,547		42,547		42,547
HEALTH	60,542	94.9813	805,224		805,224		805,224
SubTotal	63,741	100.0000	847,771		847,771		847,771
Total	63,741	100.0000	847,771		847,771		847,771

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	2,283	1.6878	5,442		5,442		5,442
SECRETARY OF STATE	1,018	0.7526	2,427		2,427		2,427
REVENUE	12,778	9.4467	30,462		30,462		30,462
GOVERNOR	2,426	1.7935	5,783		5,783		5,783
AUDITOR	1,114	0.8236	2,656		2,656		2,656
ATTORNEY GENERAL	9,510	7.0307	22,671		22,671		22,671
INSURANCE	7,743	5.7244	18,459		18,459		18,459
ECONOMIC DEVELOPMENT	4,989	3.6883	11,893		11,893		11,893
EDUCATION	2,462	1.8201	5,869		5,869		5,869
PUBLIC SAFETY	2,328	1.7211	5,550		5,550		5,550
SOCIAL SERVICES	80,033	59.1680	190,791		190,791		190,791
CORRECTIONS	8,580	6.3432	20,454		20,454		20,454
SubTotal	135,264	100.0000	322,457		322,457		322,457
Total	135,264	100.0000	322,457		322,457		322,457

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	80,171	100.0000	136,353		136,353		136,353
SubTotal	80,171	100.0000	136,353		136,353		136,353
Total	80,171	100.0000	136,353		136,353		136,353

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	2,151	1.1632	3,569		3,569		3,569
GENERAL SERVICES	1,469	0.7944	2,438		2,438		2,438
EDUCATION	85,109	46.0261	141,229		141,229		141,229
HIGHER EDUCATION	14,391	7.7825	23,880		23,680		23,880
PUBLIC SAFETY	24,362	13.1747	40,426		40,426		40,426
SOCIAL SERVICES	57,043	30.8482	94,657		94,657		94,657
ALL OTHER	390	0.2109	647		647		647
SubTotal	184,915	100.0000	306,846		306,846		306,846
Total	184,915	100.0000	306,846		306,846		306,846

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	131,223	100.0000	484,151		484,151		484,151
SubTotal	131,223	100.0000	484,151		484,151		484,151
Total	131,223	100.0000	484,151		484,151		484,151

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - LEWIS & CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	340	0.4114	2,241		2,241		2,241
NATURAL RESOURCES	66,708	80.7173	439,659		439,659		439,659
PUBLIC SAFETY	15,596	18.8713	102,790		102,790		102,790
SubTotal	82,644	100.0000	544,690		544,690		544,690
Total	82,644	100.0000	544,690		544,690		544,690

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	2,970	5.5484	11,527		11,527		11,527
HEALTH	16,785	31.3568	65,147		65,147		65,147
CORRECTIONS	33,774	63.0948	131,085		131,085		131,085
SubTotal	53,529	100.0000	207,759		207,759		207,759
Total	53,529	100.0000	207,759		207,759		207,759

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	53,814	100.0000	71,067		71,067		71,067
SubTotal	53,814	100.0000	71,067		71,067		71,067
Total	53,814	100.0000	71,067		71,067		71,067

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

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

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	118,728	100.0000	105,790		105,790		105,790
SubTotal	118,728	100.0000	105,790		105,790		105,790
Total	118,728	100.0000	105,790		105,790		105,790

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

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

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	961		961		961
HEALTH	2,716	2.8821	5,589		5,589		5,589
SOCIAL SERVICES	72,400	76.8284	148,989		148,989		148,989
ALL OTHER	18,653	19.7939	38,385		38,385		38,385
SubTotal	94,236	100.0000	193,924		193,924		193,924
Total	94,236	100.0000	193,924		193,924		193,924

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

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

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	27,364	100.0000	60,498		60,498		60,498
SubTotal	27,364	100.0000	60,498		60,498		60,498
Total	27,364	100.0000	60,498		60,498		60,498

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	4,746	5.7051	9,035		9,035		9,035
SECRETARY OF STATE	1,430	1.7190	2,722		2,722		2,722
REVENUE	6,738	8.0996	12,828		12,628		12,828
GOVERNOR	741	0.8907	1,411		1,411		1,411
AUDITOR	1,784	2.1445	3,396		3,396		3,396
ATTORNEY GENERAL	5,062	6.0849	9,637		9,637		9,637
HEALTH	14,739	17.7175	28,060		28,060		28,060
PUBLIC SAFETY	1,986	2.3873	3,781		3,781		3,781
SOCIAL SERVICES	45,963	55.2514	87,503		87,503		87,503
SubTotal	83,189	100.0000	158,373		158,373		158,373
Total	83,189	100.0000	158,373		158,373		158,373

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	230	0.6884	853		853		853
FACILITIES MANAG., DESIGN & CONST	1,245	3.7263	4,615		4,615		4,615
REVENUE	2,352	7.0396	8,718		8,718		8,718
EDUCATION	3,231	9.6705	11,976		11,976		11,976
HEALTH	2,685	8.0363	9,952		9,952		9,952
LABOR	1,846	5.5251	6,842		6,842		6,842
MENTAL HEALTH	4,898	14.6598	18,155		18,155		18,155
PUBLIC SAFETY	1,690	5.0582	6,264		6,264		6,264
SOCIAL SERVICES	15,234	45.5958	56,467		56,467		56,467
SubTotal	33,411	100.0000	123,842		123,842		123,842
Total	33,411	100.0000	123,842		123,842		123,842

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUDICIARY	35,273	74.9644	114,288		114,288		114,288
ATTORNEY GENERAL	11,780	25.0356	38,168		38,168		38,168
SubTotal	47,053	100.0000	152,456		152,456		152,456
Total	47,053	100.0000	152,456		152,456		152,456

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	87,786	17.0204	306,729		306,729		308,729
ACCOUNTING	15,352	2.9765	53,641		53,641		53,641
FACILITIES MANAG., DESIGN & CONST	25,779	4.9982	90,073		90,073		90,073
PERSONNEL	20,978	4.0673	73,298		73,298		73,298
PURCHASING	10,465	2.0290	36,565		36,565		36,565
GENERAL SERVICES	12,648	2.4523	44,193		44,193		44,193
TREASURER	18,386	3.5648	64,242		64,242		64,242
SECURITY	906	0.1757	3,166		3,166		3,166
REVENUE	175,923	34.1089	614,685		614,685		614,685
AUDITOR	14,410	2.7939	50,349		50,349		50,349
INSURANCE	49,497	9.5967	172,945		172,945		172,945
ECONOMIC DEVELOPMENT	49,204	9.5399	171,922		171,922		171,922
SOCIAL SERVICES	4,450	0.8628	15,549		15,549		15,549
ALL OTHER	29,985	5.8136	104,769		104,769		104,769
SubTotal	515,769	100.0000	1,802,126		1,802,126		1,802,126
Total	515,769	100.0000	1,802,126		1,802,126		1,802,126

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

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	6,466		6,466		6,466
REVENUE	3,224	2.2446	12,468		12,468		12,468
GOVERNOR	2,847	1.9821	11,010		11,010		11,010
AUDITOR	1,123	0.7819	4,343		4,343		4,343
INSURANCE	4,117	2.8663	15,921		15,921		15,921
ECONOMIC DEVELOPMENT	3,530	2.4577	13,651		13,651		13,651
LABOR	32,478	22.6118	125,597		125,597		125,597
MENTAL HEALTH	20,065	13.9696	77,594		77,594		77,594
SOCIAL SERVICES	61,313	42.6873	237,104		237,104		237,104
CORRECTIONS	11,496	8.0037	44,456		44,456		44,456
ALL OTHER	1,768	1.2309	6,837		6,837		6,837
SubTotal	143,633	100.0000	555,447		555,447		555,447
Total	143,633	100.0000	555,447		555,447		555,447

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

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

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
COMM. OF ADMIN.	6,526	0	0	6,526	0	0	0
INFORMATION	309,823	0	0	0	0	0	0
BUDGET AND PLANNING	23,013	0	0	23,013	0	0	0
ACCOUNTING	53,641	0	0	0	0	0	0
FACILITIES MANAG.,	245,405	0	989	120,812	3,443	0	0
PERSONNEL	73,298	0	0	0	0	0	0
PURCHASING	36,565	0	0	0	0	0	0
GENERAL SERVICES	47,226	0	0	595	0	0	0
TREASURER	70,724	0	0	6,482	0	0	0
SECRETARY OF STATE	495,089	0	0	5,789	0	0	0
SECURITY	4,089	0	0	923	0	0	0
REVENUE	679,161	0	0	0	0	0	0
LEGISLATURE	629,598	0	0	629,598	0	0	0
JUDICIARY	114,288	0	0	0	0	0	0
GOVERNOR	50,963	0	0	32,759	0	0	0
LT. GOVERNOR	11,793	0	0	11,793	0	0	0
AUDITOR	65,131	0	0	4,387	0	0	0
ATTORNEY GENERAL	196,148	0	125,672	0	0	0	0
AGRICULTURE	165,714	52,100	0	0	0	0	42,547
INSURANCE	267,823	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	197,466	0	0	0	0	0	0
EDUCATION	170,601	0	0	0	0	0	0
HIGHER EDUCATION	23,880	0	0	0	0	0	0
HEALTH	913,972	0	0	0	0	0	805,224
LABOR	132,439	0	0	0	0	0	0
MENTAL HEALTH	95,749	0	0	0	0	0	0
NATURAL RESOURCES	513,394	0	0	3,296	0	70,439	0
PUBLIC SAFETY	264,601	0	0	0	0	0	0
SOCIAL SERVICES	1,022,639	0	55,226	0	0	0	0
CORRECTIONS	195,995	0	0	0	0	0	0
ALL OTHER	160,993	0	0	10,355	0	0	0



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

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
Total	7,237,747	52,100	181,887	856,328	3,443	70,439	847,771

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	2,241	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
FACILITIES MANAG.,	5,442	0	3,569	0	0	0	0
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	2,438	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,427	0	0	484,151	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	30,462	0	0	0	0	0	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	5,783	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	2,656	0	0	0	0	0	0
ATTORNEY GENERAL	22,671	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	71,067
INSURANCE	18,459	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	11,893	0	0	0	0	0	0
EDUCATION	5,669	0	141,229	0	0	11,527	0
HIGHER EDUCATION	0	0	23,880	0	0	0	0
HEALTH	0	0	0	0	0	65,147	0
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	0	0
NATURAL RESOURCES	0	0	0	0	439,659	0	0
PUBLIC SAFETY	5,550	0	40,426	0	102,790	0	0
SOCIAL SERVICES	190,791	136,353	94,657	0	0	0	0
CORRECTIONS	20,454	0	0	0	0	131,085	0
ALL OTHER	0	0	647	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Direct Billed	0	0	0	0	0	0	0
Total	322,457	136,353	306,846	484,151	544,690	207,759	71,067



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	853	0	306,729
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	53,641
FACILITIES MANAG.,	0	961	0	9,035	4,615	0	90,073
PERSONNEL	0	0	0	0	0	0	73,298
PURCHASING	0	0	0	0	0	0	36,565
GENERAL SERVICES	0	0	0	0	0	0	44,193
TREASURER	0	0	0	0	0	0	64,242
SECRETARY OF STATE	0	0	0	2,722	0	0	0
SECURITY	0	0	0	0	0	0	3,168
REVENUE	0	0	0	12,828	8,718	0	614,685
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	114,288	0
GOVERNOR	0	0	0	1,411	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	3,396	0	0	50,349
ATTORNEY GENERAL	0	0	0	9,637	0	38,168	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	0	0	60,498	0	0	0	172,945
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	171,922
EDUCATION	0	0	0	0	11,976	0	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	0	5,589	0	28,060	9,952	0	0
LABOR	0	0	0	0	6,842	0	0
MENTAL HEALTH	0	0	0	0	18,155	0	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	105,790	0	0	3,781	6,264	0	0
SOCIAL SERVICES	0	148,989	0	87,503	56,467	0	15,549
CORRECTIONS	0	0	0	0	0	0	0
ALL OTHER	0	36,365	0	0	0	0	104,769



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
Direct Billed	0	0	0	0	0	0	0
Total	105,790	193,924	60,498	158,373	123,842	152,456	1,802,126



MAXIMUS

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

Receiving Department	WAINRIGHT
COMM. OF ADMIN.	0
INFORMATION	0
BUDGET AND PLANNING	0
ACCOUNTING	0
FACILITIES MANAG.,	6,466
PERSONNEL	0
PURCHASING	0
GENERAL SERVICES	0
TREASURER	0
SECRETARY OF STATE	0
SECURITY	0
REVENUE	12,468
LEGISLATURE	0
JUDICIARY	0
GOVERNOR	11,010
LT. GOVERNOR	0
AUDITOR	4,343
ATTORNEY GENERAL	0
AGRICULTURE	0
INSURANCE	15,921
ECONOMIC DEVELOPMENT	13,651
EDUCATION	0
HIGHER EDUCATION	0
HEALTH	0
LABOR	125,597
MENTAL HEALTH	77,594
NATURAL RESOURCES	0
PUBLIC SAFETY	0
SOCIAL SERVICES	237,104
CORRECTIONS	44,456
ALL OTHER	6,837

MAXIMUS

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

Receiving Department	WAINRIGHT
Direct Billed	0
Total	<u>555,447</u>



STATE OF MISSOURI
EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES

A depreciation expense charge was used for equipment which is 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.

Depreciation expense is calculated in SAM II based on the asset value, acquisition date, salvage value, useful life, and depreciation method. It is based on a 365 ¼ day year. The State of Missouri uses the straight line method for depreciation. Depreciation expense for fiscal year 2015 was obtained using a SAM II Data Warehouse query.

Costs are allocated to divisions of the Office of Administration based on actual depreciation expense.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,921,393			1,921,393
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,921,393</u>	<u>0</u>	<u>0</u>	<u>1,921,393</u>



MAXIMUS

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

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	1,921,393	0	1,921,393
Departmental Totals			
Total Expenditures	1,921,393	0	1,921,393
Deductions			
Total Deductions	0	0	0
Functional Cost	1,921,393	0	1,921,393
Allocation Step 1			
1st Allocation	1,921,393	0	1,921,393
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	1,921,393	0	1,921,393



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION**

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	1,852,067	96.3918	1,852,067		1,852,067		1,852,067
BUDGET AND PLANNING	274	0.0143	274		274		274
ACCOUNTING	3,294	0.1714	3,294		3,294		3,294
FACILITIES MANAG., DESIGN & CONST	18,516	0.9637	18,516		18,516		18,516
PERSONNEL	603	0.0314	603		603		603
PURCHASING	44,044	2.2923	44,044		44,044		44,044
GENERAL SERVICES	2,595	0.1351	2,595		2,595		2,595
SubTotal	1,921,393	100.0000	1,921,393		1,921,393		1,921,393
Total	1,921,393	100.0000	1,921,393		1,921,393		1,921,393

Allocation Basis: Equipment Inventory

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

**Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT
INFORMATION	1,852,067	1,852,067
BUDGET AND PLANNING	274	274
ACCOUNTING	3,294	3,294
FACILITIES MANAG.,	18,516	18,516
PERSONNEL	603	603
PURCHASING	44,044	44,044
GENERAL SERVICES	2,595	2,595
Direct Billed	0	0
Total	1,921,393	1,921,393

**SCHEDULE 3
FISCAL 2015**

STATE OF MISSOURI

RETIREMENT/GROUP INSURANCE

NATURE AND EXTENT OF SERVICES

The costs of State contributions to the Employee Retirement System, 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:	54,427,761			54,427,761
Total Allocated Additions:			0	0
Total To Be Allocated:	54,427,761	0		54,427,761

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	704,011,626	0	704,011,626
Non-Central Service Costs	(649,583,885)	0	(649,583,885)
Departmental Totals			
Total Expenditures	54,427,761	0	54,427,761
Deductions			
Total Deductions	0	0	0
Functional Cost	54,427,761	0	54,427,761
Allocation Step 1			
1st Allocation	54,427,761	0	54,427,761
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07 RETIREMENT/GROUP			
Total Allocated	54,427,761	0	54,427,761



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.	354,369	0.6511	354,369		354,369		354,369
INFORMATION TECHNOLOGY	17,400,942	31.9707	17,400,942		17,400,942		17,400,942
BUDGET AND PLANNING	539,196	0.9907	539,196		539,196		539,196
ACCOUNTING	774,044	1.4221	774,044		774,044		774,044
FACILITIES MANAG., DESIGN & CONST	7,461,377	13.7088	7,461,377		7,461,377		7,461,377
PERSONNEL	1,145,180	2.1040	1,145,180		1,145,180		1,145,180
PURCHASING	947,353	1.7406	947,353		947,353		947,353
GENERAL SERVICES	1,423,399	2.6152	1,423,399		1,423,399		1,423,399
TREASURER	791,612	1.4544	791,612		791,612		791,612
SECRETARY OF STATE	3,783,158	6.9508	3,783,158		3,783,158		3,783,158
SECURITY	483,964	0.8892	483,964		483,964		483,964
REVENUE	19,323,167	35.5024	19,323,167		19,323,167		19,323,167
SubTotal	54,427,761	100.0000	54,427,761		54,427,761		54,427,761
Total	54,427,761	100.0000	54,427,761		54,427,761		54,427,761

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2015

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	354,369	354,369
INFORMATION	17,400,942	17,400,942
BUDGET AND PLANNING	539,196	539,196
ACCOUNTING	774,044	774,044
FACILITIES MANAG.,	7,461,377	7,461,377
PERSONNEL	1,145,180	1,145,180
PURCHASING	947,353	947,353
GENERAL SERVICES	1,423,399	1,423,399
TREASURER	791,612	791,612
SECRETARY OF STATE	3,783,158	3,783,158
SECURITY	483,964	483,964
REVENUE	19,323,167	19,323,167
Direct Billed	0	0
Total	54,427,761	54,427,761



**SCHEDULE 4
FISCAL 2015**

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:	9,720,021			9,720,021
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>9,720,021</u>	<u>0</u>	<u>0</u>	<u>9,720,021</u>

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	146,708,104	0	146,708,104
Non-Central Service Costs	(136,988,083)	0	(136,988,083)
Departmental Totals			
Total Expenditures	9,720,021	0	9,720,021
Deductions			
Total Deductions	0	0	0
Functional Cost	9,720,021	0	9,720,021
Allocation Step 1			
1st Allocation	9,720,021	0	9,720,021
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	9,720,021	0	9,720,021



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.	80,414	0.8273	80,414		80,414		80,414
INFORMATION TECHNOLOGY	3,418,796	35.1727	3,418,796		3,418,796		3,418,796
BUDGET AND PLANNING	109,888	1.1305	109,888		109,888		109,888
ACCOUNTING	136,371	1.4030	136,371		136,371		136,371
FACILITIES MANAG., DESIGN & CONST	1,274,936	13.1166	1,274,936		1,274,936		1,274,936
PERSONNEL	203,097	2.0895	203,097		203,097		203,097
PURCHASING	171,824	1.7677	171,824		171,824		171,824
GENERAL SERVICES	229,855	2.3648	229,855		229,855		229,855
TREASURER	142,527	1.4663	142,527		142,527		142,527
SECRETARY OF STATE	665,015	6.8417	665,015		665,015		665,015
SECURITY	87,138	0.8965	87,138		87,138		87,138
REVENUE	3,200,160	32.9234	3,200,160		3,200,160		3,200,160
SubTotal	9,720,021	100.0000	9,720,021		9,720,021		9,720,021
Total	9,720,021	100.0000	9,720,021		9,720,021		9,720,021

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.	80,414	80,414
INFORMATION	3,418,796	3,418,796
BUDGET AND PLANNING	109,888	109,888
ACCOUNTING	136,371	136,371
FACILITIES MANAG.,	1,274,936	1,274,936
PERSONNEL	203,097	203,097
PURCHASING	171,824	171,824
GENERAL SERVICES	229,855	229,855
TREASURER	142,527	142,527
SECRETARY OF STATE	665,015	665,015
SECURITY	87,138	87,138
REVENUE	3,200,160	3,200,160
Direct Billed	0	0
Total	9,720,021	9,720,021



**SCHEDULE 5
FISCAL, 2015**

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 2015 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:	7,623,370			7,623,370
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>7,623,370</u>	<u>0</u>	<u>0</u>	<u>7,623,370</u>

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Total Expenditures	101,478,050	0	101,478,050
Non-Central Service Costs	(92,225,285)	0	(92,225,285)
Section II Costs	(1,627,415)	0	(1,627,415)
Departmental Totals			
Total Expenditures	7,623,370	0	7,623,370
Deductions			
Total Deductions	0	0	0
Functional Cost	7,623,370	0	7,623,370
Allocation Step 1			
1st Allocation	7,623,370	0	7,623,370
Allocation Step 2			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
Total Allocated	7,623,370	0	7,623,370



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.	38,349	0.5030	38,349		38,349		38,349
INFORMATION TECHNOLOGY	1,031,761	13.5342	1,031,761		1,031,761		1,031,761
BUDGET AND PLANNING	58,869	0.7722	58,869		58,869		58,869
ACCOUNTING	136,854	1.7952	136,854		136,854		136,854
FACILITIES MANAG., DESIGN & CONST	1,022,285	13.4099	1,022,285		1,022,285		1,022,285
PERSONNEL	187,006	2.4531	187,006		187,006		187,006
PURCHASING	93,284	1.2237	93,284		93,284		93,284
GENERAL SERVICES	269,422	3.5342	269,422		269,422		269,422
TREASURER	181,280	2.3780	181,280		181,280		181,280
SECRETARY OF STATE	1,529,340	20.0612	1,529,340		1,529,340		1,529,340
REVENUE	2,936,247	38.5162	2,936,247		2,936,247		2,936,247
ALL OTHER	138,673	1.8191	138,673		138,673		138,673
SubTotal	<u>7,623,370</u>	<u>100.0000</u>	<u>7,623,370</u>		<u>7,623,370</u>		<u>7,623,370</u>
Total	<u><u>7,623,370</u></u>	<u><u>100.0000</u></u>	<u><u>7,623,370</u></u>		<u><u>7,623,370</u></u>		<u><u>7,623,370</u></u>

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.	38,349	38,349
INFORMATION	1,031,761	1,031,761
BUDGET AND PLANNING	58,869	58,869
ACCOUNTING	136,854	136,854
FACILITIES MANAG.,	1,022,285	1,022,285
PERSONNEL	187,006	187,006
PURCHASING	93,284	93,284
GENERAL SERVICES	269,422	269,422
TREASURER	181,280	181,280
SECRETARY OF STATE	1,529,340	1,529,340
REVENUE	2,938,247	2,938,247
ALL OTHER	138,673	138,673
 Direct Billed	 0	 0
 Total	 <u>7,623,370</u>	 <u>7,623,370</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:	32,816,282			32,816,282
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>32,816,282</u>	<u>0</u>		<u>32,816,282</u>

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Worker's Compensation Payments	32,816,282	0	32,816,282
Departmental Totals			
Total Expenditures	32,816,282	0	32,816,282
Deductions			
Total Deductions	0	0	0
Functional Cost	32,816,282	0	32,816,282
Allocation Step 1			
1st Allocation	32,816,282	0	32,816,282
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	32,816,282	0	32,818,282



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	63,286	0.1982	65,032		65,032		65,032
ACCOUNTING	20,890	0.0654	21,466		21,466		21,466
FACILITIES MANAG., DESIGN & CONST	857,658	2.0594	675,806		675,806		675,806
PERSONNEL	17,383	0.0544	17,863		17,863		17,863
PURCHASING	36,993	0.1158	38,014		38,014		38,014
GENERAL SERVICES	62,986	0.1972	64,724		64,724		64,724
TREASURER	34,301	0.1074	35,248		35,248		35,248
SECRETARY OF STATE	63,049	0.1974	64,789		64,789		64,789
REVENUE	10,128	0.0317	10,407		10,407		10,407
LEGISLATURE	41,517	0.1300	42,663		42,663		42,663
JUDICIARY	1,067,262	3.3420	1,096,713		1,096,713		1,096,713
GOVERNOR	133,405	0.4177	137,086		137,086		137,086
AUDITOR	352	0.0011	362		362		362
ATTORNEY GENERAL	41,474	0.1299	42,619		42,619		42,619
AGRICULTURE	197,907	0.8197	203,368		203,368		203,368
INSURANCE	1,980	0.0062	2,035		2,035		2,035
ECONOMIC DEVELOPMENT	45,809	0.1434	47,073		47,073		47,073
EDUCATION	995,571	3.1175	1,023,043		1,023,043		1,023,043
HIGHER EDUCATION	869	0.0027	893		893		893
HEALTH	348,581	1.0915	358,200		358,200		358,200
LABOR	259,510	0.8126	266,671		266,671		266,671
MENTAL HEALTH	9,510,176	29.7797	9,772,606		9,772,606		9,772,606
NATURAL RESOURCES	363,367	1.1378	373,394		373,394		373,394
PUBLIC SAFETY	2,300,733	7.2044	2,364,221		2,364,221		2,364,221
SOCIAL SERVICES	2,147,954	6.7260	2,207,226		2,207,226		2,207,226
CORRECTIONS	11,474,235	35.9302	11,790,862		11,790,862		11,790,862
ALL OTHER	2,037,689	6.3807	2,093,898		2,093,898		2,093,898
SubTotal	31,935,045	100.0000	32,816,282		32,816,282		32,816,282



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

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	31,935,045	100.0000	32,816,282		32,816,282		32,816,282

Allocation Basis: Worker's Compensation Payments for FY 2015

Allocation Source: FY 2015 CAFR Work Papers

MAXIMUS

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	65,032	65,032
ACCOUNTING	21,466	21,466
FACILITIES MANAG.,	675,806	675,806
PERSONNEL	17,863	17,863
PURCHASING	38,014	38,014
GENERAL SERVICES	64,724	64,724
TREASURER	35,248	35,248
SECRETARY OF STATE	64,789	64,789
REVENUE	10,407	10,407
LEGISLATURE	42,663	42,663
JUDICIARY	1,096,713	1,096,713
GOVERNOR	137,086	137,086
AUDITOR	362	362
ATTORNEY GENERAL	42,619	42,619
AGRICULTURE	203,368	203,368
INSURANCE	2,035	2,035
ECONOMIC DEVELOPMENT	47,073	47,073
EDUCATION	1,023,043	1,023,043
HIGHER EDUCATION	893	893
HEALTH	358,200	358,200
LABOR	266,671	266,671
MENTAL HEALTH	9,772,606	9,772,606
NATURAL RESOURCES	373,394	373,394
PUBLIC SAFETY	2,364,221	2,364,221
SOCIAL SERVICES	2,207,226	2,207,226
CORRECTIONS	11,790,862	11,790,862
ALL OTHER	2,093,898	2,093,898
Direct Billed	0	0
Total	32,816,282	32,816,282



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 2015. 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:	183,939			183,939
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>183,939</u>	<u>0</u>	<u>0</u>	<u>183,939</u>

MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	2,432,437	0	2,432,437
Non-Central Service Costs	(2,234,151)	0	(2,234,151)
Section II Costs	(14,347)	0	(14,347)
Departmental Totals			
Total Expenditures	183,939	0	183,939
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	183,939	0	183,939
Allocation Step 1			
1st Allocation	183,939	0	183,939
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	183,939	0	183,939



**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	4,799	2.6090	4,799		4,799		4,799
ACCOUNTING	6,212	3.3772	6,212		6,212		6,212
PERSONNEL	172	0.0935	172		172		172
TREASURER	1,737	0.9443	1,737		1,737		1,737
SECRETARY OF STATE	13,805	7.5052	13,805		13,805		13,805
REVENUE	150,814	81.9914	150,814		150,814		150,814
ALL OTHER	6,400	3.4794	6,400		6,400		6,400
SubTotal	183,939	100.0000	183,939		183,939		183,939
Total	183,939	100.0000	183,939		183,939		183,939

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2015 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	4,799	4,799
ACCOUNTING	6,212	6,212
PERSONNEL	172	172
TREASURER	1,737	1,737
SECRETARY OF STATE	13,805	13,805
REVENUE	150,814	150,814
ALL OTHER	6,400	6,400
Direct Billed	0	0
Total	183,939	183,939



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 2015.

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:	127,127			127,127
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>127,127</u>	<u>0</u>	<u>0</u>	<u>127,127</u>

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

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	5,032	0	5,032	0	0
Insurance/Bond Premium	122,085	0	0	82,115	38,747
Departmental Totals					
Total Expenditures	127,127	0	5,032	82,115	38,747
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	127,127	0	5,032	82,115	38,747
Allocation Step 1					
1st Allocation	127,127	0	5,032	82,115	38,747
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	127,127	0	5,032	82,115	38,747



MAXIMUS

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

SPECIFIC BONDS	
Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	3,233
Departmental Totals	
Total Expenditures	3,233
Deductions	
Total Deductions	0
Functional Cost	3,233
Allocation Step 1	
1st Allocation	3,233
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	3,233



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	11,238	4.1156	207		207		207
GENERAL SERVICES	7,427	2.7200	137		137		137
REVENUE	7,580	2.7760	140		140		140
JUDICIARY	1,398	0.5120	26		26		26
AGRICULTURE	17,200	6.2991	317		317		317
INSURANCE	990	0.3626	18		18		18
EDUCATION	2,456	0.8994	45		45		45
HIGHER EDUCATION	71,819	26.3020	1,325		1,325		1,325
HEALTH	27,603	10.1089	509		509		509
MENTAL HEALTH	24,819	9.0893	457		457		457
NATURAL RESOURCES	10,169	3.7241	187		187		187
PUBLIC SAFETY	11,311	4.1424	208		208		208
SOCIAL SERVICES	41,906	15.3470	772		772		772
CORRECTIONS	37,140	13.6016	684		684		684
SubTotal	273,056	100.0000	5,032		5,032		5,032
Total	273,056	100.0000	5,032		5,032		5,032

Allocation Basis: Vehicle Claims by Departments for FY 2015

Allocation Source: FY 2015CAFR work papers

**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	31,204	38.0004	31,204		31,204		31,204
PUBLIC SAFETY	50,911	61.9996	50,911		50,911		50,911
SubTotal	82,115	100.0000	82,115		82,115		82,115
Total	82,115	100.0000	82,115		82,115		82,115

Allocation Basis: Actual Aircraft Liability Premiums, FY 2015

Allocation Source: FY 2015CAFR 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	0.0278	10		10		10
INFORMATION TECHNOLOGY	971	1.5016	552		552		552
BUDGET AND PLANNING	27	0.0418	15		15		15
ACCOUNTING	48	0.0742	27		27		27
FACILITIES MANAG., DESIGN & CONST	502	0.7783	285		285		285
PERSONNEL	81	0.1253	46		46		46
PURCHASING	56	0.0866	32		32		32
GENERAL SERVICES	103	0.1593	59		59		59
TREASURER	46	0.0711	26		26		26
SECRETARY OF STATE	233	0.3603	132		132		132
SECURITY	32	0.0495	18		18		18
REVENUE	1,288	1.9918	732		732		732
LEGISLATURE	667	1.0315	379		379		379
JUDICIARY	4,091	6.3266	2,325		2,325		2,325
GOVERNOR	22	0.0340	13		13		13
LT. GOVERNOR	6	0.0093	3		3		3
AUDITOR	113	0.1747	64		64		64
ATTORNEY GENERAL	373	0.5768	212		212		212
AGRICULTURE	495	0.7655	281		281		281
INSURANCE	765	1.1830	435		435		435
CONSERVATION	1,895	2.9305	1,077		1,077		1,077
ECONOMIC DEVELOPMENT	810	1.2526	460		460		460
EDUCATION	2,639	4.0811	1,500		1,500		1,500
HIGHER EDUCATION	57	0.0881	32		32		32
HEALTH	1,830	2.8300	1,040		1,040		1,040
HIGHWAYS	5,591	8.6462	3,177		3,177		3,177
LABOR	626	1.2774	469		469		469
MENTAL HEALTH	7,742	11.9727	4,400		4,400		4,400



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	1,974	3.0527	1,122		1,122		1,122
PUBLIC SAFETY	5,160	7.9797	2,932		2,932		2,932
SOCIAL SERVICES	7,147	11.0525	4,061		4,061		4,061
CORRECTIONS	11,051	17.0901	6,282		6,282		6,282
ALL OTHER	8,005	12.3794	4,549		4,549		4,549
SubTotal	64,664	100.0000	36,747		36,747		36,747
Total	64,664	100.0000	36,747		36,747		36,747

Allocation Basis: Total Number of Employees, FY 2015

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	322	9.9598	322		322		322
PUBLIC SAFETY	1,754	54.2530	1,754		1,754		1,754
ALL OTHER	1,157	35.7872	1,157		1,157		1,157
SubTotal	3,233	100.0000	3,233		3,233		3,233
Total	3,233	100.0000	3,233		3,233		3,233

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2015CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	10	0	0	10	0
INFORMATION	552	0	0	552	0
BUDGET AND PLANNING	15	0	0	15	0
ACCOUNTING	27	0	0	27	0
FACILITIES MANAG.,	492	207	0	285	0
PERSONNEL	46	0	0	46	0
PURCHASING	32	0	0	32	0
GENERAL SERVICES	31,400	137	31,204	59	0
TREASURER	26	0	0	26	0
SECRETARY OF STATE	132	0	0	132	0
SECURITY	18	0	0	18	0
REVENUE	872	140	0	732	0
LEGISLATURE	379	0	0	379	0
JUDICIARY	2,351	26	0	2,325	0
GOVERNOR	13	0	0	13	0
LT. GOVERNOR	3	0	0	3	0
AUDITOR	64	0	0	64	0
ATTORNEY GENERAL	212	0	0	212	0
AGRICULTURE	598	317	0	281	0
INSURANCE	775	18	0	435	322
CONSERVATION	1,077	0	0	1,077	0
ECONOMIC DEVELOPMENT	460	0	0	460	0
EDUCATION	1,545	45	0	1,500	0
HIGHER EDUCATION	1,357	1,325	0	32	0
HEALTH	1,549	509	0	1,040	0
HIGHWAYS	3,177	0	0	3,177	0
LABOR	469	0	0	469	0
MENTAL HEALTH	4,857	457	0	4,400	0
NATURAL RESOURCES	1,309	187	0	1,122	0
PUBLIC SAFETY	55,605	208	50,911	2,932	1,754
SOCIAL SERVICES	4,833	772	0	4,061	0
CORRECTIONS	6,966	684	0	6,282	0
ALL OTHER	5,708	0	0	4,549	1,157



MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0	0	0	0	0
Total	127,127	5,032	82,115	38,747	3,233



STATE OF MISSOURI
COMMISSIONER OF ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

Accounting
Budget/Planning
Information Technology Services
Personnel
Purchasing
General Services

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,033,338			1,033,338
BUILDING DEPRECIATION	6,526		6,526	
RETIREMENT/GROUP INSURANCE	354,369		354,369	
OASDHI	80,414		80,414	
BUILDING RENTAL	38,349		38,349	
INSURANCE	10		10	
COMM. OF ADMIN.		11,656	11,656	
ACCOUNTING		973	973	
PERSONNEL		7,650	7,650	
PURCHASING		4,618	4,618	
GENERAL SERVICES		303	303	
TREASURER		52	52	
SECRETARY OF STATE		1,460	1,460	
SECURITY		4,517	4,517	
REVENUE		120	120	
Total Allocated Additions:	479,668	31,349	511,017	511,017
Total To Be Allocated:	1,513,006	31,349		1,544,355

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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	820,739	0	642,116	178,623
Other Expense & Cost				
Departmental Expenditures	1,740,062	0	1,361,360	378,702
Unallowable	(1,527,463)	0	(1,195,031)	(332,432)
Departmental Totals				
Total Expenditures	1,033,338	0	808,445	224,893
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,033,338	0	808,445	224,893
Allocation Step 1				
Inbound- All Others	479,668	479,668	0	0
Reallocate Admin Costs		(479,668)	375,274	104,394
1st Allocation	1,513,008	0	1,183,719	329,287
Allocation Step 2				
Inbound- All Others	31,349	31,349	0	0
Reallocate Admin Costs		(31,349)	24,526	8,823
2nd Allocation	31,349	0	24,526	8,823
Total For 15 COMM. OF ADMIN.				
Total Allocated	1,544,355	0	1,208,245	336,110



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	0.9847	11,656		11,656		11,656
INFORMATION TECHNOLOGY	949	51.9145	614,525		614,525	12,860	627,385
BUDGET AND PLANNING	26	1.4223	16,836		16,836	352	17,188
ACCOUNTING	47	2.5711	30,435		30,435	637	31,072
FACILITIES MANAG., DESIGN & CONST	491	26.8600	317,946		317,946	6,653	324,599
PERSONNEL	79	4.3217	51,156		51,156	1,070	52,226
PURCHASING	55	3.0088	35,615		35,615	745	36,360
GENERAL SERVICES	101	5.5252	65,402		65,402	1,369	66,771
ALL OTHER	62	3.3917	40,148		40,148	840	40,988
SubTotal	1,828	100.0000	1,183,719		1,183,719	24,526	1,208,245
Total	1,828	100.0000	1,183,719		1,183,719	24,526	1,208,245

Allocation Basis: Average Number of OA Employees, FY 2015

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	329,287		329,287	6,823	336,110
SubTotal	100	100.0000	329,287		329,287	6,823	336,110
Total	100	100.0000	329,287		329,287	6,823	336,110

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	DEPARTMENTAL	GENERAL GOV'T
COMM. OF ADMIN.	11,656	11,656	0
INFORMATION	627,385	627,385	0
BUDGET AND PLANNING	17,188	17,188	0
ACCOUNTING	31,072	31,072	0
FACILITIES MANAG.,	324,599	324,599	0
PERSONNEL	52,226	52,226	0
PURCHASING	36,360	36,360	0
GENERAL SERVICES	66,771	66,771	0
ALL OTHER	377,098	40,988	336,110
Direct Billed	0	0	0
Total	1,544,355	1,208,245	336,110



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:	171,486,314			171,486,314
BUILDING DEPRECIATION	309,823		309,823	
EQUIPMENT DEPRECIATION	1,852,067		1,852,067	
RETIREMENT/GROUP INSURANCE	17,400,942		17,400,942	
OASDHI	3,418,796		3,418,796	
BUILDING RENTAL	1,031,761		1,031,761	
WORKER'S COMPENSATION	65,032		65,032	
UNEMPLOYMENT COMPENSATION	4,799		4,799	
INSURANCE	552		552	
COMM. OF ADMIN.	614,525	12,860	627,385	
BUDGET AND PLANNING		12,982	12,982	
ACCOUNTING		48,512	48,512	
PERSONNEL		404,849	404,849	
PURCHASING		227,792	227,792	
GENERAL SERVICES		16,334	16,334	
TREASURER		2,625	2,625	
SECRETARY OF STATE		3,996	3,996	
SECURITY		182,385	182,385	
REVENUE		2,150	2,150	
Total Allocated Additions:	24,698,297	914,485	25,612,782	25,612,782
Total To Be Allocated:	196,184,611	914,485		197,099,096

MAXIMUS

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	46,724,614	0	46,724,614
Other Expense & Cost			
Departmental Expenditures	142,564,029	0	142,564,029
Capital Outlay - Departmental	(17,802,329)	0	(17,802,329)
Departmental Totals			
Total Expenditures	171,486,314	0	171,486,314
Deductions			
Total Deductions	0	0	0
Functional Cost	171,486,314	0	171,486,314
Allocation Step 1			
Inbound- All Others	24,698,297	24,698,297	0
Reallocate Admin Costs		(24,698,297)	24,698,297
1st Allocation	196,184,611	0	196,184,611
Allocation Step 2			
Inbound- All Others	914,485	914,485	0
Reallocate Admin Costs		(914,485)	914,485
2nd Allocation	914,485	0	914,485
Total For 18 INFORMATION TECHNOLOGY			
Total Allocated	197,099,098	0	197,099,098



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	196,184,611		196,184,611	914,485	197,099,096
SubTotal	100	100.0000	196,184,611		196,184,611	914,485	197,099,096
Total	100	100.0000	196,184,611		196,184,611	914,485	197,099,096

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SECTION II
ALL OTHER	197,099,096	197,099,096
Direct Billed	0	0
Total	<u>197,099,096</u>	<u>197,099,096</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:	1,591,449			1,591,449
BUILDING DEPRECIATION	23,013		23,013	
EQUIPMENT DEPRECIATION	274		274	
RETIREMENT/GROUP INSURANCE	539,196		539,196	
OASDHI	109,888		109,888	
BUILDING RENTAL	58,869		58,869	
INSURANCE	15		15	
COMM. OF ADMIN.	16,836	352	17,188	
BUDGET AND PLANNING		205,351	205,351	
ACCOUNTING		570	570	
PERSONNEL		11,037	11,037	
GENERAL SERVICES		454	454	
TREASURER		35	35	
SECURITY		7,058	7,058	
REVENUE		62	62	
Total Allocated Additions:	748,091	224,919	973,010	973,010
Total To Be Allocated:	2,339,540	224,919		2,564,459

MAXIMUS

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,522,460	0	951,538	570,922
Other Expense & Cost				
Departmental Expenditures	68,989	0	43,118	25,871
Departmental Totals				
Total Expenditures	1,591,449	0	994,656	596,793
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,591,449	0	994,658	596,793
Allocation Step 1				
Inbound- All Others	748,091	748,091	0	0
Reallocate Admin Costs		(748,091)	467,557	280,534
1st Allocation	2,339,540	0	1,482,213	877,327
Allocation Step 2				
Inbound- All Others	224,919	224,919	0	0
Reallocate Admin Costs		(224,919)	140,574	84,345
2nd Allocation	224,919	0	140,574	84,345
Total For 17 BUDGET AND PLANNING				
Total Allocated	2,564,459	0	1,602,787	961,672



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	329	0.8878	12,982		12,982		12,982
BUDGET AND PLANNING	5,204	14.0438	205,351		205,351		205,351
ACCOUNTING	958	2.5799	37,723		37,723	4,263	41,986
FACILITIES MANAG., DESIGN & CONST	2,142	5.7804	84,522		84,522	9,552	94,074
PERSONNEL	136	0.3670	5,366		5,366	806	5,972
PURCHASING	232	0.6261	9,155		9,155	1,035	10,190
GENERAL SERVICES	155	0.4183	6,116		6,116	891	6,807
TREASURER	62	0.1673	2,446		2,446	276	2,722
SECRETARY OF STATE	330	0.8905	13,022		13,022	1,472	14,494
SECURITY	72	0.1943	2,841		2,841	321	3,162
REVENUE	2,272	6.1313	89,652		89,652	10,132	99,784
JUDICIARY	777	2.0968	30,660		30,660	3,465	34,125
GOVERNOR	919	2.4800	36,263		36,263	4,098	40,361
LT. GOVERNOR	46	0.1241	1,815		1,815	205	2,020
AUDITOR	42	0.1133	1,657		1,657	187	1,844
ATTORNEY GENERAL	82	0.1673	2,446		2,446	276	2,722
AGRICULTURE	1,065	2.8740	42,024		42,024	4,749	46,773
INSURANCE	806	2.1751	31,804		31,804	3,594	35,398
CONSERVATION	115	0.3103	4,538		4,538	513	5,051
ECONOMIC DEVELOPMENT	1,699	4.5850	67,042		67,042	7,577	74,619
EDUCATION	2,831	7.6398	111,710		111,710	12,625	124,335
HIGHER EDUCATION	1,874	5.0572	73,947		73,947	8,357	82,304
HEALTH	1,338	3.6108	52,797		52,797	5,987	58,784
HIGHWAYS	847	2.2857	33,422		33,422	3,777	37,199
LABOR	1,110	2.9955	43,800		43,800	4,950	48,750
MENTAL HEALTH	1,675	4.5202	66,095		66,095	7,470	73,565
NATURAL RESOURCES	1,130	3.0494	44,589		44,589	5,039	49,628
PUBLIC SAFETY	2,476	6.6818	97,702		97,702	11,042	108,744

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	4,975	13.4256	196,311		196,311	22,185	218,496
CORRECTIONS	1,144	3.0872	45,142		45,142	5,102	50,244
ALL OTHER	235	0.6342	9,273		9,273	1,048	10,321
SubTotal	37,056	100.0000	1,462,213		1,462,213	140,574	1,602,787
Total	37,056	100.0000	1,462,213		1,462,213	140,574	1,602,787

Allocation Basis: Budget and Planning Hours by Department, FY 2015

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	877,327		877,327	84,345	961,672
SubTotal	100	100.0000	877,327		877,327	84,345	961,672
Total	100	100.0000	877,327		877,327	84,345	961,672

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	12,982	12,982	0
BUDGET AND PLANNING	205,351	205,351	0
ACCOUNTING	41,986	41,986	0
FACILITIES MANAG.,	94,074	94,074	0
PERSONNEL	5,972	5,972	0
PURCHASING	10,190	10,190	0
GENERAL SERVICES	6,807	6,807	0
TREASURER	2,722	2,722	0
SECRETARY OF STATE	14,494	14,494	0
SECURITY	3,162	3,162	0
REVENUE	99,784	99,784	0
JUDICIARY	34,125	34,125	0
GOVERNOR	40,361	40,361	0
LT. GOVERNOR	2,020	2,020	0
AUDITOR	1,844	1,844	0
ATTORNEY GENERAL	2,722	2,722	0
AGRICULTURE	46,773	46,773	0
INSURANCE	35,398	35,398	0
CONSERVATION	5,051	5,051	0
ECONOMIC DEVELOPMENT	74,619	74,619	0
EDUCATION	124,335	124,335	0
HIGHER EDUCATION	82,304	82,304	0
HEALTH	58,764	58,764	0
HIGHWAYS	37,199	37,199	0
LABOR	48,750	48,750	0
MENTAL HEALTH	73,565	73,565	0
NATURAL RESOURCES	49,628	49,628	0
PUBLIC SAFETY	108,744	108,744	0
SOCIAL SERVICES	218,496	218,496	0
CORRECTIONS	50,244	50,244	0
ALL OTHER	971,993	10,321	961,672

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOVT
Direct Billed	0	0	0
Total	2,564,459	1,602,787	961,672



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:	2,053,590			2,053,590
BUILDING DEPRECIATION	53,641		53,641	
EQUIPMENT DEPRECIATION	3,294		3,294	
RETIREMENT/GROUP INSURANCE	774,044		774,044	
OASDHI	136,371		136,371	
BUILDING RENTAL	136,854		136,854	
WORKER'S COMPENSATION	21,466		21,466	
UNEMPLOYMENT COMPENSATION	6,212		6,212	
INSURANCE	27		27	
COMM. OF ADMIN.	30,435	637	31,072	
BUDGET AND PLANNING	37,723	4,263	41,986	
ACCOUNTING		1,667	1,667	
PERSONNEL		19,997	19,997	
PURCHASING		84	84	
GENERAL SERVICES		807	807	
TREASURER		94	94	
SECRETARY OF STATE		65,734	65,734	
SECURITY		13,552	13,552	
REVENUE		3,554	3,554	
Total Allocated Additions:	1,200,067	110,389	1,310,456	1,310,456
Total To Be Allocated:	3,253,657	110,389		3,364,046



MAXIMUS

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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOVT
Wages & Benefits					
Salaries & Wages	1,950,614	0	566,745	1,327,783	36,086
Other Expense & Cost					
Departmental Expenditures	116,676	0	35,156	79,558	2,162
Inter-Government	(4,905)	0	(1,475)	(3,339)	(91)
Capital Outlay	(8,995)	0	(2,708)	(6,123)	(166)
Departmental Totals					
Total Expenditures	2,053,590	0	617,720	1,397,879	37,991
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,053,590	0	617,720	1,397,879	37,991
Allocation Step 1					
Inbound- All Others	1,200,067	1,200,067	0	0	0
Reallocate Admin Costs		(1,200,067)	360,980	616,888	22,201
1st Allocation	3,253,657	0	978,700	2,214,785	60,192
Allocation Step 2					
Inbound- All Others	110,389	110,389	0	0	0
Reallocate Admin Costs		(110,389)	33,205	75,142	2,042
2nd Allocation	110,389	0	33,205	75,142	2,042
Total For 18 ACCOUNTING					
Total Allocated	3,364,046	0	1,011,905	2,269,907	62,234



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.	418	0.0316	309		309		309
INFORMATION TECHNOLOGY	22,805	1.7215	16,849		16,849		16,849
BUDGET AND PLANNING	609	0.0460	450		450		450
ACCOUNTING	1,127	0.0851	833		833		833
FACILITIES MANAG., DESIGN & CONST	11,789	0.8899	8,710		8,710	301	9,011
PERSONNEL	1,894	0.1430	1,399		1,399	48	1,447
PURCHASING	1,325	0.1000	979		979	34	1,013
GENERAL SERVICES	2,409	0.1819	1,780		1,780	62	1,842
TREASURER	1,113	0.0840	822		822	28	850
SECRETARY OF STATE	5,639	0.4257	4,166		4,166	144	4,310
SECURITY	731	0.0552	540		540	19	559
REVENUE	31,464	2.3752	23,246		23,246	804	24,050
LEGISLATURE	15,508	1.1707	11,458		11,458	396	11,854
JUDICIARY	95,850	7.2357	70,816		70,816	2,449	73,265
GOVERNOR	527	0.0398	389		389	13	402
LT. GOVERNOR	130	0.0098	96		96	3	99
AUDITOR	2,748	0.2074	2,030		2,030	70	2,100
ATTORNEY GENERAL	9,003	0.6796	6,652		6,652	230	6,882
AGRICULTURE	10,850	0.8191	8,016		8,016	277	8,293
INSURANCE	14,008	1.0575	10,349		10,349	358	10,707
CONSERVATION	43,355	3.2729	32,031		32,031	1,108	33,139
ECONOMIC DEVELOPMENT	16,752	1.2846	12,377		12,377	428	12,805
EDUCATION	47,509	3.5864	35,100		35,100	1,214	36,314
HIGHER EDUCATION	1,340	0.1012	990		990	34	1,024
HEALTH	43,628	3.2935	32,233		32,233	1,115	33,348
HIGHWAYS	129,397	9.7681	95,601		95,601	3,306	98,907
LABOR	19,323	1.4587	14,276		14,276	494	14,770
MENTAL HEALTH	182,194	13.7538	134,608		134,608	4,655	139,263

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	43,484	3.2826	32,127		32,127	1,111	33,238
PUBLIC SAFETY	127,408	9.6180	94,131		94,131	3,255	97,386
SOCIAL SERVICES	172,184	12.9981	127,212		127,212	4,399	131,611
CORRECTIONS	266,659	20.1298	197,013		197,013	6,812	203,825
ALL OTHER	1,505	0.1136	1,112		1,112	38	1,150
SubTotal	1,324,685	100.0000	978,700		978,700	33,205	1,011,905
Total	1,324,685	100.0000	978,700		978,700	33,205	1,011,905

Allocation Basis: Number of Paychecks, FY 2015

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.	690	0.0300	664		664		664
INFORMATION TECHNOLOGY	32,895	1.4297	31,663		31,663		31,663
BUDGET AND PLANNING	125	0.0054	120		120		120
ACCOUNTING	866	0.0376	834		834		834
FACILITIES MANAG., DESIGN & CONST	54,311	2.3604	52,278		52,278	1,801	54,079
PERSONNEL	864	0.0376	832		832	29	861
PURCHASING	1,372	0.0596	1,321		1,321	45	1,366
GENERAL SERVICES	48,848	2.1230	47,019		47,019	1,620	48,639
TREASURER	56,493	2.4553	54,378		54,378	1,873	56,251
SECRETARY OF STATE	6,918	0.3007	6,659		6,659	229	6,888
SECURITY	251	0.0109	242		242	8	250
REVENUE	86,803	3.7726	83,553		83,553	2,878	86,431
LEGISLATURE	10,582	0.4590	10,167		10,167	350	10,517
JUDICIARY	53,974	2.3458	51,953		51,953	1,790	53,743
GOVERNOR	740	0.0322	712		712	25	737
LT. GOVERNOR	167	0.0073	161		161	6	167
AUDITOR	2,190	0.0952	2,108		2,108	73	2,181
ATTORNEY GENERAL	12,909	0.5610	12,426		12,426	428	12,854
AGRICULTURE	21,789	0.9470	20,973		20,973	722	21,695
INSURANCE	21,353	0.9280	20,554		20,554	708	21,262
CONSERVATION	80,962	3.5187	77,931		77,931	2,684	80,615
ECONOMIC DEVELOPMENT	35,534	1.5443	34,204		34,204	1,178	35,382
EDUCATION	420,105	18.2583	404,376		404,376	13,929	418,305
HIGHER EDUCATION	6,261	0.2721	6,027		6,027	208	6,235
HEALTH	146,941	6.4731	143,365		143,365	4,938	148,303
HIGHWAYS	411,556	17.8867	396,148		396,148	13,645	409,793
LABOR	95,313	4.1424	91,745		91,745	3,160	94,905
MENTAL HEALTH	109,962	4.7791	105,845		105,845	3,646	109,491

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	101,978	4.4321	98,160		98,160	3,381	101,541
PUBLIC SAFETY	125,950	5.4739	121,235		121,235	4,176	125,411
SOCIAL SERVICES	211,056	9.1727	203,155		203,155	6,998	210,153
CORRECTIONS	136,741	5.9429	131,622		131,622	4,534	136,156
ALL OTHER	2,426	0.1054	2,335		2,335	80	2,415
SubTotal	2,300,905	100.0000	2,214,765		2,214,765	75,142	2,289,907
Total	2,300,905	100.0000	2,214,765		2,214,765	75,142	2,289,907

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	60,192		60,192	2,042	62,234
SubTotal	100	100.0000	60,192		60,192	2,042	62,234
Total	100	100.0000	60,192		60,192	2,042	62,234

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOVT
COMM. OF ADMIN.	973	309	664	0
INFORMATION	48,512	16,849	31,663	0
BUDGET AND PLANNING	570	450	120	0
ACCOUNTING	1,867	833	834	0
FACILITIES MANAG.,	63,090	9,011	54,079	0
PERSONNEL	2,308	1,447	861	0
PURCHASING	2,379	1,013	1,366	0
GENERAL SERVICES	50,481	1,842	48,639	0
TREASURER	57,101	850	56,251	0
SECRETARY OF STATE	11,198	4,310	6,888	0
SECURITY	809	559	250	0
REVENUE	110,481	24,050	86,431	0
LEGISLATURE	22,371	11,854	10,517	0
JUDICIARY	127,008	73,285	53,743	0
GOVERNOR	1,139	402	737	0
LT. GOVERNOR	266	99	167	0
AUDITOR	4,281	2,100	2,181	0
ATTORNEY GENERAL	19,736	6,882	12,854	0
AGRICULTURE	29,988	8,293	21,695	0
INSURANCE	31,969	10,707	21,262	0
CONSERVATION	113,754	33,139	80,615	0
ECONOMIC DEVELOPMENT	48,187	12,805	35,382	0
EDUCATION	454,619	38,314	418,305	0
HIGHER EDUCATION	7,259	1,024	6,235	0
HEALTH	181,651	33,348	148,303	0
HIGHWAYS	508,700	98,907	409,793	0
LABOR	109,675	14,770	94,905	0
MENTAL HEALTH	248,754	139,263	109,491	0
NATURAL RESOURCES	134,779	33,238	101,541	0
PUBLIC SAFETY	222,797	97,386	125,411	0
SOCIAL SERVICES	341,764	131,611	210,153	0
CORRECTIONS	339,981	203,825	136,156	0
ALL OTHER	65,799	1,150	2,415	62,234



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOVT
Direct Billed	0	0	0	0
Total	3,364,046	1,011,905	2,289,907	62,234



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:	71,186,186			71,186,186
BUILDING DEPRECIATION	245,405		245,405	
EQUIPMENT DEPRECIATION	18,516		18,516	
RETIREMENT/GROUP INSURANCE	7,461,377		7,461,377	
OASDHI	1,274,936		1,274,936	
BUILDING RENTAL	1,022,285		1,022,285	
WORKER'S COMPENSATION	675,806		675,806	
INSURANCE	492		492	
COMM. OF ADMIN.	317,946	6,653	324,599	
BUDGET AND PLANNING	84,522	9,552	94,074	
ACCOUNTING	60,988	2,102	63,090	
PERSONNEL		209,471	209,471	
PURCHASING		34,988	34,988	
GENERAL SERVICES		8,445	8,445	
TREASURER		3,116	3,116	
SECRETARY OF STATE		28,665	28,665	
SECURITY		44,890	44,890	
REVENUE		3,369	3,369	
Total Allocated Additions:	11,162,273	351,251	11,513,524	11,513,524
Total To Be Allocated:	82,348,459	351,251		82,699,710

MAXIMUS

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	17,812,624	0	17,812,624
Other Expense & Cost			
Departmental Expenditures	60,868,613	0	60,868,613
Capital Outlay - Departmental	(7,495,051)	0	(7,495,051)
Departmental Totals			
Total Expenditures	71,186,186	0	71,186,186
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	71,186,186	0	71,186,186
Allocation Step 1			
Inbound- All Others	11,162,273	11,162,273	0
Reallocate Admin Costs		(11,162,273)	11,162,273
1st Allocation	82,348,459	0	82,348,459
Allocation Step 2			
Inbound- All Others	351,251	351,251	0
Reallocate Admin Costs		(351,251)	351,251
2nd Allocation	351,251	0	351,251
Total For 19 FACILITIES MANAG., DESIGN &			
Total Allocated	82,699,710	0	82,699,710



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	82,348,459		82,348,459	351,251	82,699,710
SubTotal	100	100.0000	82,348,459		82,348,459	351,251	82,699,710
Total	100	100.0000	82,348,459		82,348,459	351,251	82,699,710

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	82,699,710	82,699,710
Direct Billed	0	0
Total	<u>82,699,710</u>	<u>82,699,710</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:	3,207,866			3,207,866
BUILDING DEPRECIATION	73,298		73,298	
EQUIPMENT DEPRECIATION	603		603	
RETIREMENT/GROUP INSURANCE	1,145,180		1,145,180	
OASDHI	203,097		203,097	
BUILDING RENTAL	187,006		187,006	
WORKER'S COMPENSATION	17,863		17,863	
UNEMPLOYMENT COMPENSATION	172		172	
INSURANCE	46		46	
COMM. OF ADMIN.	51,156	1,070	52,226	
BUDGET AND PLANNING	5,366	606	5,972	
ACCOUNTING	2,231	77	2,308	
PERSONNEL		33,656	33,656	
PURCHASING		232	232	
GENERAL SERVICES		1,363	1,363	
TREASURER		130	130	
SECRETARY OF STATE		6,360	6,360	
SECURITY		17,787	17,787	
REVENUE		105	105	
Total Allocated Additions:	1,686,018	61,386	1,747,404	1,747,404
Total To Be Allocated:	4,893,884	61,386		4,955,270



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

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	2,830,128	0	2,239,631	371,083	219,414
Other Expense & Cost					
Departmental Expenditures	377,738	0	67,940	11,257	289,541
Departmental Totals					
Total Expenditures	3,207,866	0	2,307,571	382,340	517,955
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,207,866	0	2,307,571	382,340	517,955
Allocation Step 1					
Inbound- All Others	1,886,018	0	1,334,235	221,069	130,714
1st Allocation	4,893,884	0	3,641,806	603,409	648,669
Allocation Step 2					
Inbound- All Others	61,386	0	48,578	8,049	4,759
2nd Allocation	61,386	0	48,578	8,049	4,759
Total For 21 PERSONNEL					
Total Allocated	4,955,270	0	3,690,384	611,458	653,428



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	0.0469	1,708		1,708		1,708
INFORMATION TECHNOLOGY	858	2.5149	91,590		91,590		91,590
BUDGET AND PLANNING	23	0.0674	2,455		2,455		2,455
ACCOUNTING	42	0.1231	4,483		4,483		4,483
FACILITIES MANAG., DESIGN & CONST	444	1.3014	47,396		47,396		47,396
PERSONNEL	71	0.2081	7,579		7,579		7,579
PURCHASING	50	0.1466	5,337		5,337	74	5,411
GENERAL SERVICES	91	0.2667	9,714		9,714	135	9,849
SECURITY	6	0.0176	640		640	9	649
REVENUE	1,155	3.3855	123,294		123,294	1,718	125,012
AGRICULTURE	293	0.8588	31,277		31,277	436	31,713
INSURANCE	250	0.7328	26,687		26,687	372	27,059
ECONOMIC DEVELOPMENT	686	2.0108	73,229		73,229	1,020	74,249
HEALTH	1,691	4.9566	180,510		180,510	2,515	183,025
LABOR	688	2.0166	73,442		73,442	1,023	74,465
MENTAL HEALTH	6,424	18.8299	685,748		685,748	9,554	695,302
NATURAL RESOURCES	1,358	3.9805	144,963		144,963	2,020	146,983
PUBLIC SAFETY	2,235	6.5512	238,581		238,581	3,324	241,905
SOCIAL SERVICES	6,840	20.0492	730,155		730,155	10,173	740,328
CORRECTIONS	10,837	31.7654	1,156,827		1,156,827	16,119	1,172,946
ALL OTHER	58	0.1700	6,191		6,191	86	6,277
SubTotal	34,116	100.0000	3,641,806		3,641,806	48,578	3,690,384
Total	34,116	100.0000	3,641,806		3,641,806	48,578	3,690,384

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

Allocation Basis: Average Number of Merit & UCP Employees, FY 2015

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	0.9847	5,942		5,942		5,942
INFORMATION TECHNOLOGY	949	51.9145	313,259		313,259		313,259
BUDGET AND PLANNING	26	1.4223	8,582		8,582		8,582
ACCOUNTING	47	2.5711	15,514		15,514		15,514
FACILITIES MANAG., DESIGN & CONST	491	26.8600	162,075		162,075		162,075
PERSONNEL	79	4.3217	26,077		26,077		26,077
PURCHASING	55	3.0088	18,155		18,155	2,031	20,186
GENERAL SERVICES	101	5.5252	33,339		33,339	3,729	37,068
ALL OTHER	62	3.3917	20,466		20,466	2,289	22,755
SubTotal	1,828	100.0000	603,409		603,409	8,049	611,458
Total	1,828	100.0000	603,409		603,409	8,049	611,458

Allocation Basis: Average Number of OA Employees, FY 2015

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	648,669		648,669	4,759	653,428
SubTotal	100	100.0000	648,669		648,669	4,759	653,428
Total	100	100.0000	648,669		648,669	4,759	653,428

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.	7,650	1,708	5,942	0
INFORMATION	404,849	91,590	313,259	0
BUDGET AND PLANNING	11,037	2,455	8,582	0
ACCOUNTING	19,997	4,483	15,514	0
FACILITIES MANAG.,	209,471	47,396	162,075	0
PERSONNEL	33,656	7,579	26,077	0
PURCHASING	25,597	5,411	20,186	0
GENERAL SERVICES	46,917	9,849	37,068	0
SECURITY	649	649	0	0
REVENUE	125,012	125,012	0	0
AGRICULTURE	31,713	31,713	0	0
INSURANCE	27,059	27,059	0	0
ECONOMIC DEVELOPMENT	74,249	74,249	0	0
HEALTH	183,025	183,025	0	0
LABOR	74,465	74,465	0	0
MENTAL HEALTH	695,302	695,302	0	0
NATURAL RESOURCES	146,983	146,983	0	0
PUBLIC SAFETY	241,905	241,905	0	0
SOCIAL SERVICES	740,328	740,328	0	0
CORRECTIONS	1,172,946	1,172,946	0	0
ALL OTHER	682,460	6,277	22,755	653,428
Direct Billed	0	0	0	0
Total	4,955,270	3,690,384	611,458	653,428



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 2015.

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:	4,174,755			4,174,755
BUILDING DEPRECIATION	36,565		36,565	
EQUIPMENT DEPRECIATION	44,044		44,044	
RETIREMENT/GROUP INSURANCE	947,353		947,353	
OASDHI	171,824		171,824	
BUILDING RENTAL	93,284		93,284	
WORKER'S COMPENSATION	38,014		38,014	
INSURANCE	32		32	
COMM. OF ADMIN.	35,615	745	36,360	
BUDGET AND PLANNING	9,155	1,035	10,190	
ACCOUNTING	2,300	79	2,379	
PERSONNEL	23,492	2,105	25,597	
PURCHASING		876	876	
GENERAL SERVICES		942	942	
TREASURER		127	127	
SECURITY		10,729	10,729	
REVENUE		65	65	
Total Allocated Additions:	1,401,678	16,703	1,418,381	1,418,381
Total To Be Allocated:	5,576,433	16,703		5,593,136

MAXIMUS

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

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,152,214	0	1,553,633	598,581
Other Expense & Cost				
Departmental Expenditures	2,625,604	0	567,600	2,057,804
Capital Outlay - Departmental	(101,954)	0	(3,334)	(98,620)
Refunds	(501,109)	0	(500,000)	(1,109)
Departmental Totals				
Total Expenditures	4,174,755	0	1,618,099	2,558,858
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	4,174,755	0	1,618,099	2,558,858
Allocation Step 1				
Inbound- All Others	1,401,678	0	1,011,839	389,839
1st Allocation	5,576,433	0	2,829,938	2,946,495
Allocation Step 2				
Inbound- All Others	16,703	0	12,058	4,645
2nd Allocation	16,703	0	12,058	4,645
Total For 22 PURCHASING				
Total Allocated	6,593,138	0	2,641,096	2,951,140



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,616,819	0.1756	4,618		4,618		4,618
INFORMATION TECHNOLOGY	79,746,333	8.6615	227,792		227,792		227,792
BUDGET AND PLANNING	82						
ACCOUNTING	29,585	0.0032	84		84		84
FACILITIES MANAG., DESIGN & CONST	12,248,808	1.3304	34,988		34,988		34,988
PERSONNEL	81,101	0.0088	232		232		232
PURCHASING	306,544	0.0333	876		876		876
GENERAL SERVICES	12,690,000	1.3783	36,248		36,248	185	36,433
TREASURER	837,735	0.0910	2,393		2,393	12	2,405
SECRETARY OF STATE	6,512,555	0.7073	18,603		18,603	95	18,698
SECURITY	141,749	0.0154	405		405	2	407
REVENUE	15,184,058	1.6492	43,373		43,373	221	43,594
AUDITOR	576,498	0.0626	1,647		1,647	8	1,655
ATTORNEY GENERAL	1,687,709	0.1833	4,821		4,821	25	4,846
AGRICULTURE	2,265,501	0.2461	6,471		6,471	33	6,504
INSURANCE	1,523,572	0.1655	4,352		4,352	22	4,374
CONSERVATION	22,313,954	2.4236	63,739		63,739	325	64,064
ECONOMIC DEVELOPMENT	25,811,689	2.8035	73,730		73,730	376	74,106
EDUCATION	77,428,295	8.4097	221,170		221,170	1,129	222,299
HIGHER EDUCATION	8,820,064	0.9580	25,194		25,194	129	25,323
HEALTH	79,393,640	8.6232	226,784		226,784	1,158	227,942
LABOR	817,099	0.0887	2,334		2,334	12	2,346
MENTAL HEALTH	33,320,207	3.6190	95,178		95,178	486	95,664
NATURAL RESOURCES	8,836,644	0.9596	25,241		25,241	129	25,370
PUBLIC SAFETY	52,357,949	5.6867	149,558		149,558	764	150,322
SOCIAL SERVICES	265,274,398	28.8123	757,743		757,743	3,871	761,614
CORRECTIONS	210,533,404	22.8666	601,379		601,379	3,071	604,450
ALL OTHER	344,776	0.0374	985		985	5	990



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	920,700,966	100.0000	2,629,938		2,629,938	12,058	2,641,996
Total	920,700,966	100.0000	2,629,938		2,629,938	12,058	2,641,996

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsoft Access Query from SAM II Data Warehouse

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	2,946,495		2,946,495	4,645	2,951,140
SubTotal	100	100.0000	2,946,495		2,946,495	4,645	2,951,140
Total	100	100.0000	2,946,495		2,946,495	4,645	2,951,140

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.	4,618	4,618	0
INFORMATION	227,792	227,792	0
ACCOUNTING	84	84	0
FACILITIES MANAG.,	34,988	34,988	0
PERSONNEL	232	232	0
PURCHASING	876	876	0
GENERAL SERVICES	36,433	36,433	0
TREASURER	2,405	2,405	0
SECRETARY OF STATE	18,698	18,698	0
SECURITY	407	407	0
REVENUE	43,594	43,594	0
AUDITOR	1,655	1,655	0
ATTORNEY GENERAL	4,846	4,846	0
AGRICULTURE	6,504	6,504	0
INSURANCE	4,374	4,374	0
CONSERVATION	64,064	64,064	0
ECONOMIC DEVELOPMENT	74,106	74,106	0
EDUCATION	222,299	222,299	0
HIGHER EDUCATION	25,323	25,323	0
HEALTH	227,942	227,942	0
LABOR	2,346	2,346	0
MENTAL HEALTH	95,664	95,664	0
NATURAL RESOURCES	25,370	25,370	0
PUBLIC SAFETY	150,322	150,322	0
SOCIAL SERVICES	761,614	781,614	0
CORRECTIONS	604,450	604,450	0
ALL OTHER	2,952,130	990	2,951,140
Direct Billed	0	0	0
Total	5,593,136	2,641,996	2,951,140



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".

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,281,464			15,281,464
BUILDING DEPRECIATION	47,226		47,226	
EQUIPMENT DEPRECIATION	2,595		2,595	
RETIREMENT/GROUP INSURANCE	1,423,399		1,423,399	
OASDHI	229,855		229,855	
BUILDING RENTAL	269,422		269,422	
WORKER'S COMPENSATION	64,724		64,724	
INSURANCE	31,400		31,400	
COMM. OF ADMIN.	65,402	1,369	66,771	
BUDGET AND PLANNING	6,116	691	6,807	
ACCOUNTING	48,799	1,682	50,481	
PERSONNEL	43,053	3,864	46,917	
PURCHASING	36,248	185	36,433	
GENERAL SERVICES		1,733	1,733	
TREASURER		2,416	2,416	
SECURITY		6,776	6,776	
REVENUE		1,392	1,392	
Total Allocated Additions:	2,266,239	20,108	2,288,347	2,288,347
Total To Be Allocated:	17,549,703	20,108		17,569,811

MAXIMUS

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

	Total	General & Admin	RISK MANAGEMENT	SECTION II
Wages & Benefits				
Salaries & Wages	3,048,887	0	586,005	2,463,882
Other Expense & Cost				
Departmental Expenditures	23,826,047	0	9,881,567	13,944,480
General and Administrative	303,787	0	58,372	245,425
Unallowable Risk Management	(9,889,376)	0	(9,889,376)	0
Capital Outlay - Departmental	(2,004,927)	0	0	(2,004,927)
Capital Outlay - G & A	(23,984)	0	(4,604)	(19,380)
Departmental Totals				
Total Expenditures	15,281,464	0	651,964	14,629,500
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	15,281,464	0	651,964	14,629,500
Allocation Step 1				
Inbound- All Others	2,288,239	0	435,819	1,832,420
1st Allocation	17,549,703	0	1,087,783	16,461,920
Allocation Step 2				
Inbound- All Others	20,108	0	3,884	16,244
2nd Allocation	20,108	0	3,884	16,244
Total For 23 GENERAL SERVICES				
Total Allocated	17,589,811	0	1,091,647	16,478,164



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	0.0278	303		303		303
INFORMATION TECHNOLOGY	971	1.5016	16,334		16,334		16,334
BUDGET AND PLANNING	27	0.0418	454		454		454
ACCOUNTING	48	0.0742	807		807		807
FACILITIES MANAG., DESIGN & CONST	502	0.7763	8,445		8,445		8,445
PERSONNEL	81	0.1253	1,363		1,363		1,363
PURCHASING	56	0.0866	942		942		942
GENERAL SERVICES	103	0.1593	1,733		1,733		1,733
TREASURER	46	0.0711	774		774	3	777
SECRETARY OF STATE	233	0.3603	3,920		3,920	14	3,934
SECURITY	32	0.0495	538		538	2	540
REVENUE	1,288	1.9918	21,667		21,667	79	21,746
LEGISLATURE	667	1.0315	11,220		11,220	41	11,261
JUDICIARY	4,091	6.3266	68,819		68,819	251	69,070
GOVERNOR	22	0.0340	370		370	1	371
LT. GOVERNOR	6	0.0093	101		101		101
AUDITOR	113	0.1747	1,901		1,901	7	1,908
ATTORNEY GENERAL	373	0.5768	6,275		6,275	23	6,298
AGRICULTURE	495	0.7655	8,327		8,327	30	8,357
INSURANCE	765	1.1830	12,869		12,869	47	12,916
CONSERVATION	1,895	2.9305	31,878		31,878	116	31,994
ECONOMIC DEVELOPMENT	810	1.2526	13,626		13,626	50	13,676
EDUCATION	2,639	4.0811	44,393		44,393	162	44,555
HIGHER EDUCATION	57	0.0881	959		959	4	963
HEALTH	1,830	2.8300	30,784		30,784	112	30,896
HIGHWAYS	5,591	8.6462	94,052		94,052	344	94,396
LABOR	826	1.2774	13,895		13,895	51	13,946
MENTAL HEALTH	7,742	11.9727	130,237		130,237	476	130,713

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	1,974	3.0527	33,207		33,207	121	33,328
PUBLIC SAFETY	5,160	7.9797	86,802		86,802	317	87,119
SOCIAL SERVICES	7,147	11.0525	120,227		120,227	439	120,666
CORRECTIONS	11,051	17.0901	185,900		185,900	682	186,582
ALL OTHER	8,005	12.3794	134,661		134,661	492	135,153
SubTotal	64,864	100.0000	1,087,783		1,087,783	3,864	1,091,647
Total	64,664	100.0000	1,087,783		1,087,783	3,864	1,091,647

Allocation Basis: Total Number of Employees, FY 2015

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	16,461,920		16,461,920	16,244	16,478,164
SubTotal	100	100.0000	16,461,920		16,461,920	16,244	16,478,164
Total	100	100.0000	16,461,920		16,461,920	16,244	16,478,164

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	SECTION II
COMM. OF ADMIN.	303	303	0
INFORMATION	16,334	16,334	0
BUDGET AND PLANNING	454	454	0
ACCOUNTING	807	807	0
FACILITIES MANAG.,	8,445	8,445	0
PERSONNEL	1,363	1,363	0
PURCHASING	942	942	0
GENERAL SERVICES	1,733	1,733	0
TREASURER	777	777	0
SECRETARY OF STATE	3,934	3,934	0
SECURITY	540	540	0
REVENUE	21,746	21,746	0
LEGISLATURE	11,261	11,261	0
JUDICIARY	69,070	69,070	0
GOVERNOR	371	371	0
LT. GOVERNOR	101	101	0
AUDITOR	1,908	1,908	0
ATTORNEY GENERAL	6,298	6,298	0
AGRICULTURE	8,357	8,357	0
INSURANCE	12,916	12,916	0
CONSERVATION	31,994	31,994	0
ECONOMIC DEVELOPMENT	13,676	13,676	0
EDUCATION	44,555	44,555	0
HIGHER EDUCATION	963	963	0
HEALTH	30,896	30,896	0
HIGHWAYS	94,396	94,396	0
LABOR	13,946	13,946	0
MENTAL HEALTH	130,713	130,713	0
NATURAL RESOURCES	33,328	33,328	0
PUBLIC SAFETY	87,119	87,119	0
SOCIAL SERVICES	120,666	120,666	0
CORRECTIONS	186,582	186,582	0
ALL OTHER	16,613,317	135,153	16,478,164



MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	SECTION II
Direct Billed	0	0	0
Total	17,569,811	1,091,647	16,478,164

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:	3,444,057			3,444,057
BUILDING DEPRECIATION	70,724		70,724	
RETIREMENT/GROUP INSURANCE	791,612		791,612	
OASDHI	142,527		142,527	
BUILDING RENTAL	181,280		181,280	
WORKER'S COMPENSATION	35,248		35,248	
UNEMPLOYMENT COMPENSATION	1,737		1,737	
INSURANCE	26		26	
BUDGET AND PLANNING	2,446	276	2,722	
ACCOUNTING	55,200	1,901	57,101	
PURCHASING	2,393	12	2,405	
GENERAL SERVICES	774	3	777	
TREASURER		2,715	2,715	
SECRETARY OF STATE		43,721	43,721	
SECURITY		12,987	12,987	
REVENUE		74	74	
Total Allocated Additions:	<u>1,283,967</u>	<u>61,689</u>	<u>1,345,656</u>	<u>1,345,656</u>
Total To Be Allocated:	<u>4,728,024</u>	<u>61,689</u>		<u>4,789,713</u>

MAXIMUS

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,977,508	0	83,528	1,893,979
Other Expense & Cost				
Departmental Expenditures	1,466,549	0	69,368	1,397,181
Refunds	41,212,763	0	0	41,212,763
Refunds	(41,212,763)	0	0	(41,212,763)
Departmental Totals				
Total Expenditures	3,444,057	0	162,897	3,281,160
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	3,444,057	0	162,897	3,281,160
Allocation Step 1				
Inbound- All Others	1,283,967	1,283,967	0	0
Reallocate Admin Costs		(1,283,967)	60,729	1,223,238
1st Allocation	4,728,024	0	223,626	4,504,398
Allocation Step 2				
Inbound- All Others	61,689	61,689	0	0
Reallocate Admin Costs		(61,689)	2,918	58,771
2nd Allocation	61,689	0	2,918	58,771
Total For 24 TREASURER				
Total Allocated	4,789,713	0	226,544	4,563,169



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.	1,108	0.0234	52		52		52
INFORMATION TECHNOLOGY	55,700	1.1740	2,625		2,625		2,625
BUDGET AND PLANNING	734	0.0155	35		35		35
ACCOUNTING	1,993	0.0420	94		94		94
FACILITIES MANAG., DESIGN & CONST	66,100	1.3932	3,116		3,116		3,116
PERSONNEL	2,758	0.0581	130		130		130
PURCHASING	2,697	0.0568	127		127		127
GENERAL SERVICES	51,257	1.0803	2,416		2,416		2,416
TREASURER	57,608	1.2142	2,715		2,715		2,715
SECRETARY OF STATE	12,557	0.2647	592		592	8	600
SECURITY	982	0.0207	46		46	1	47
REVENUE	847,647	17.8656	39,953		39,953	549	40,502
LEGISLATURE	26,070	0.5495	1,229		1,229	17	1,246
JUDICIARY	149,824	3.1578	7,062		7,062	97	7,159
GOVERNOR	1,267	0.0267	60		60	1	61
LT. GOVERNOR	297	0.0063	14		14		14
AUDITOR	4,938	0.1041	233		233	3	236
ATTORNEY GENERAL	21,912	0.4618	1,033		1,033	14	1,047
AGRICULTURE	32,839	0.6879	1,538		1,538	21	1,559
INSURANCE	35,361	0.7453	1,667		1,667	23	1,690
CONSERVATION	124,317	2.6202	5,859		5,859	81	5,940
ECONOMIC DEVELOPMENT	52,286	1.1020	2,464		2,464	34	2,498
EDUCATION	467,614	9.8558	22,040		22,040	303	22,343
HIGHER EDUCATION	7,601	0.1602	358		358	5	363
HEALTH	192,589	4.0587	9,076		9,076	125	9,201
HIGHWAYS	540,953	11.4016	25,497		25,497	350	25,847
LABOR	114,636	2.4162	5,403		5,403	74	5,477
MENTAL HEALTH	292,156	6.1577	13,770		13,770	189	13,959

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	145,462	3.0659	6,856		6,856	94	6,950
PUBLIC SAFETY	253,358	5.3400	11,942		11,942	164	12,106
SOCIAL SERVICES	772,817	16.2885	36,425		36,425	501	36,926
CORRECTIONS	403,400	8.5024	19,014		19,014	261	19,275
ALL OTHER	3,931	0.0829	185		185	3	188
SubTotal	4,744,547	100.0000	223,626		223,626	2,918	226,544
Total	4,744,547	100.0000	223,626		223,626	2,918	226,544

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	4,504,398		4,504,398	58,771	4,563,169
SubTotal	100	100.0000	4,504,398		4,504,398	58,771	4,563,169
Total	100	100.0000	4,504,398		4,504,398	58,771	4,563,169

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.	52	52	0
INFORMATION	2,625	2,625	0
BUDGET AND PLANNING	35	35	0
ACCOUNTING	94	94	0
FACILITIES MANAG.,	3,116	3,116	0
PERSONNEL	130	130	0
PURCHASING	127	127	0
GENERAL SERVICES	2,416	2,416	0
TREASURER	2,715	2,715	0
SECRETARY OF STATE	600	600	0
SECURITY	47	47	0
REVENUE	40,502	40,502	0
LEGISLATURE	1,246	1,246	0
JUDICIARY	7,159	7,159	0
GOVERNOR	61	61	0
LT. GOVERNOR	14	14	0
AUDITOR	236	236	0
ATTORNEY GENERAL	1,047	1,047	0
AGRICULTURE	1,559	1,559	0
INSURANCE	1,690	1,690	0
CONSERVATION	5,940	5,940	0
ECONOMIC DEVELOPMENT	2,498	2,498	0
EDUCATION	22,343	22,343	0
HIGHER EDUCATION	363	363	0
HEALTH	9,201	9,201	0
HIGHWAYS	25,847	25,847	0
LABOR	5,477	5,477	0
MENTAL HEALTH	13,959	13,959	0
NATURAL RESOURCES	6,950	6,950	0
PUBLIC SAFETY	12,106	12,106	0
SOCIAL SERVICES	36,926	36,926	0
CORRECTIONS	19,275	19,275	0
ALL OTHER	4,563,357	188	4,563,169

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	4,789,713	226,544	4,563,169



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:	28,833,018			28,833,018
BUILDING DEPRECIATION	495,089		495,089	
RETIREMENT/GROUP INSURANCE	3,783,158		3,783,158	
OASDHI	665,015		665,015	
BUILDING RENTAL	1,529,340		1,529,340	
WORKER'S COMPENSATION	64,789		64,789	
UNEMPLOYMENT COMPENSATION	13,805		13,805	
INSURANCE	132		132	
BUDGET AND PLANNING	13,022	1,472	14,494	
ACCOUNTING	10,825	373	11,198	
PURCHASING	18,603	95	18,698	
GENERAL SERVICES	3,920	14	3,934	
TREASURER	592	8	600	
SECRETARY OF STATE		171,856	171,856	
SECURITY		60,701	60,701	
REVENUE		722	722	
Total Allocated Additions:	6,598,290	235,241	6,833,531	6,833,531
Total To Be Allocated:	35,431,308	235,241		35,666,549

MAXIMUS

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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	7,179,278	0	2,063,788	5,115,490
Other Expense & Cost				
Departmental Expenditures	17,890,879	0	396,418	17,294,261
General and Administrative	4,581,882	0	1,311,322	3,250,360
Capital Outlay - Departmental	(65,455)	0	(45,074)	(10,381)
Capital Outlay - G & A	(543,166)	0	(158,141)	(387,025)
Postage	0	0	0	0
Departmental Totals				
Total Expenditures	28,833,018	0	3,570,313	25,262,705
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	28,833,018	0	3,570,313	25,262,705
Allocation Step 1				
Inbound- All Others	6,598,290	0	1,898,775	4,701,515
1st Allocation	35,431,308	0	5,487,088	29,984,220
Allocation Step 2				
Inbound- All Others	235,241	0	67,823	167,618
2nd Allocation	235,241	0	67,823	167,618
Total For 25 SECRETARY OF STATE				
Total Allocated	35,868,549	0	5,634,711	30,131,838



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.	110	0.0267	1,460		1,460		1,460
INFORMATION TECHNOLOGY	301	0.0731	3,996		3,996		3,996
ACCOUNTING	4,951	1.2024	65,734		65,734		65,734
FACILITIES MANAG., DESIGN & CONST	2,159	0.5243	28,665		28,665		28,665
PERSONNEL	479	0.1163	6,360		6,360		6,360
TREASURER	3,293	0.7997	43,721		43,721		43,721
SECRETARY OF STATE	12,944	3.1435	171,856		171,856		171,856
SECURITY	61	0.0148	810		810	11	821
REVENUE	1,526	0.3706	20,260		20,260	266	20,526
LEGISLATURE	1,157	0.2810	15,361		15,361	202	15,563
JUDICIARY	48,409	11.7561	642,719		642,719	8,447	651,166
GOVERNOR	165	0.0401	2,191		2,191	29	2,220
LT. GOVERNOR	51	0.0124	677		677	9	686
AUDITOR	1,728	0.4196	22,942		22,942	302	23,244
ATTORNEY GENERAL	70,560	17.1355	936,815		936,815	12,312	949,127
AGRICULTURE	1,008	0.2448	13,383		13,383	176	13,559
INSURANCE	11,409	2.7707	151,476		151,476	1,991	153,467
CONSERVATION	267	0.0648	3,545		3,545	47	3,592
ECONOMIC DEVELOPMENT	5,160	1.2531	68,509		68,509	900	69,409
EDUCATION	7,387	1.7939	98,076		98,076	1,289	99,365
HIGHER EDUCATION	2,346	0.5697	31,147		31,147	409	31,556
HEALTH	15,945	3.8723	211,699		211,699	2,782	214,481
HIGHWAYS	1,866	0.4532	24,775		24,775	326	25,101
LABOR	17,580	4.2693	233,407		233,407	3,068	236,475
MENTAL HEALTH	17,398	4.2251	230,991		230,991	3,036	234,027
NATURAL RESOURCES	12,453	3.0242	165,337		165,337	2,173	167,510
PUBLIC SAFETY	22,441	5.4498	297,946		297,946	3,916	301,862
SOCIAL SERVICES	71,866	17.4527	954,154		954,154	12,540	966,694

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	71,903	17.4617	954,643		954,643	12,545	967,188
ALL OTHER	4,853	1.1786	64,433		64,433	847	65,280
SubTotal	411,776	100.0000	5,467,088		5,467,088	67,623	5,534,711
Total	411,776	100.0000	5,467,088		5,467,088	67,623	5,534,711

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	29,964,220		29,964,220	167,618	30,131,838
SubTotal	100	100.0000	29,964,220		29,964,220	167,618	30,131,838
Total	100	100.0000	29,964,220		29,964,220	167,618	30,131,838

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS	GENERAL GOV'T
COMM. OF ADMIN.	1,460	1,460	0
INFORMATION	3,996	3,996	0
ACCOUNTING	65,734	65,734	0
FACILITIES MANAG.,	28,665	28,665	0
PERSONNEL	6,360	6,360	0
TREASURER	43,721	43,721	0
SECRETARY OF STATE	171,856	171,656	0
SECURITY	821	821	0
REVENUE	20,526	20,526	0
LEGISLATURE	15,563	15,563	0
JUDICIARY	651,166	651,166	0
GOVERNOR	2,220	2,220	0
LT. GOVERNOR	686	686	0
AUDITOR	23,244	23,244	0
ATTORNEY GENERAL	949,127	949,127	0
AGRICULTURE	13,559	13,559	0
INSURANCE	153,467	153,467	0
CONSERVATION	3,592	3,592	0
ECONOMIC DEVELOPMENT	69,409	69,409	0
EDUCATION	99,365	99,365	0
HIGHER EDUCATION	31,556	31,556	0
HEALTH	214,481	214,481	0
HIGHWAYS	25,101	25,101	0
LABOR	236,475	236,475	0
MENTAL HEALTH	234,027	234,027	0
NATURAL RESOURCES	167,510	167,510	0
PUBLIC SAFETY	301,862	301,862	0
SOCIAL SERVICES	966,694	966,694	0
CORRECTIONS	967,188	967,188	0
ALL OTHER	30,197,118	65,280	30,131,838
Direct Billed	0	0	0

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
Total	35,666,549	5,534,711	30,131,838

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:	1,098,028			1,098,028
BUILDING DEPRECIATION	4,089		4,089	
RETIREMENT/GROUP INSURANCE	483,964		483,964	
OASDHI	87,138		87,138	
INSURANCE	18		18	
BUDGET AND PLANNING	2,841	321	3,162	
ACCOUNTING	782	27	809	
PERSONNEL	640	9	649	
PURCHASING	405	2	407	
GENERAL SERVICES	538	2	540	
TREASURER	46	1	47	
SECRETARY OF STATE	810	11	821	
SECURITY		9,035	9,035	
Total Allocated Additions:	581,271	9,408	590,679	590,679
Total To Be Allocated:	1,679,299	9,408		1,688,707

MAXIMUS

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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,235,481	0	1,235,481
Other Expense & Cost			
Departmental Expenditures	84,794	0	84,794
General and Administrative	14,594	0	14,594
Capital Outlay - Departmental	(6,700)	0	(6,700)
Capital Outlay - G/A	0	0	0
Unallowable Security	(230,141)	0	(230,141)
Departmental Totals			
Total Expenditures	1,098,028	0	1,098,028
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,098,028	0	1,098,028
Allocation Step 1			
Inbound- All Others	581,271	581,271	0
Reallocate Admin Costs		(581,271)	581,271
1st Allocation	1,879,299	0	1,879,299
Allocation Step 2			
Inbound- All Others	9,408	9,408	0
Reallocate Admin Costs		(9,408)	9,408
2nd Allocation	9,408	0	9,408
Total For 26 SECURITY			
Total Allocated	1,868,707	0	1,868,707



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.	16	0.2690	4,517		4,517		4,517
INFORMATION TECHNOLOGY	646	10.8608	182,385		182,385		182,385
BUDGET AND PLANNING	25	0.4203	7,058		7,058		7,058
ACCOUNTING	48	0.8070	13,552		13,552		13,552
FACILITIES MANAG., DESIGN & CONST	159	2.6732	44,890		44,890		44,890
PERSONNEL	63	1.0592	17,787		17,787		17,787
PURCHASING	38	0.6389	10,729		10,729		10,729
GENERAL SERVICES	24	0.4035	6,776		6,776		6,776
TREASURER	46	0.7734	12,987		12,987		12,987
SECRETARY OF STATE	215	3.6147	60,701		60,701		60,701
SECURITY	32	0.5380	9,035		9,035		9,035
REVENUE	903	15.1814	254,944		254,944	1,831	256,775
LEGISLATURE	446	7.4983	125,919		125,919	905	126,824
JUDICIARY	61	1.0256	17,222		17,222	124	17,346
GOVERNOR	23	0.3867	6,494		6,494	47	6,541
LT. GOVERNOR	6	0.1009	1,694		1,694	12	1,706
AUDITOR	92	1.5467	25,974		25,974	187	26,161
ATTORNEY GENERAL	224	3.7660	63,242		63,242	455	63,697
AGRICULTURE	4	0.0672	1,129		1,129	8	1,137
INSURANCE	206	3.4633	58,160		58,160	418	58,578
ECONOMIC DEVELOPMENT	435	7.3134	122,814		122,814	883	123,697
EDUCATION	272	4.5730	76,794		76,794	552	77,346
HIGHER EDUCATION	56	0.9415	15,810		15,810	114	15,924
HEALTH	89	1.4963	25,127		25,127	181	25,308
HIGHWAYS	536	9.0114	151,329		151,329	1,088	152,417
LABOR	353	5.9348	99,662		99,662	716	100,378
NATURAL RESOURCES	323	5.4304	91,193		91,193	655	91,848
PUBLIC SAFETY	193	3.2448	54,490		54,490	392	54,882

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

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	390	6.5568	110,109		110,109	791	110,900
ALL OTHER	24	0.4035	6,776		6,776	49	6,825
SubTotal	5,948	100.0000	1,679,299		1,679,299	9,408	1,688,707
Total	5,948	100.0000	1,679,299		1,679,299	9,408	1,688,707

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.	4,517	4,517
INFORMATION	182,385	182,385
BUDGET AND PLANNING	7,058	7,058
ACCOUNTING	13,552	13,552
FACILITIES MANAG.,	44,890	44,890
PERSONNEL	17,787	17,787
PURCHASING	10,729	10,729
GENERAL SERVICES	6,776	6,776
TREASURER	12,987	12,987
SECRETARY OF STATE	60,701	60,701
SECURITY	9,035	9,035
REVENUE	256,775	256,775
LEGISLATURE	126,824	126,824
JUDICIARY	17,346	17,346
GOVERNOR	6,541	6,541
LT. GOVERNOR	1,706	1,706
AUDITOR	26,161	26,161
ATTORNEY GENERAL	63,697	63,697
AGRICULTURE	1,137	1,137
INSURANCE	58,578	58,578
ECONOMIC DEVELOPMENT	123,697	123,697
EDUCATION	77,346	77,346
HIGHER EDUCATION	15,924	15,924
HEALTH	25,308	25,308
HIGHWAYS	152,417	152,417
LABOR	100,378	100,378
NATURAL RESOURCES	91,848	91,848
PUBLIC SAFETY	54,882	54,882
SOCIAL SERVICES	110,900	110,900
ALL OTHER	6,825	6,825
Direct Billed	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Total	1,688,707	1,688,707



STATE OF MISSOURI
REVENUE
NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	452,728,201			452,728,201
BUILDING DEPRECIATION	679,161		679,161	
RETIREMENT/GROUP INSURANCE	19,323,167		19,323,167	
OASDHI	3,200,160		3,200,160	
BUILDING RENTAL	2,936,247		2,936,247	
WORKER'S COMPENSATION	10,407		10,407	
UNEMPLOYMENT COMPENSATION	150,814		150,814	
INSURANCE	872		872	
BUDGET AND PLANNING	89,652	10,132	99,784	
ACCOUNTING	106,799	3,682	110,481	
PERSONNEL	123,294	1,718	125,012	
PURCHASING	43,373	221	43,594	
GENERAL SERVICES	21,667	79	21,746	
TREASURER	39,953	549	40,502	
SECRETARY OF STATE	20,260	266	20,526	
SECURITY	254,944	1,831	256,775	
REVENUE		89,102	89,102	
Total Allocated Additions:	27,000,770	107,580	27,108,350	27,108,350
Total To Be Allocated:	479,728,971	107,580		479,836,551

MAXIMUS

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

	Total	General & Admin	CASHIER	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	37,550,466	0	143,885	37,406,583
Other Expense & Cost				
Departmental Expenditures	396,384,896	0	4,178	396,380,718
General and Administrative	20,081,760	0	76,949	20,004,811
Refunds	1,234,226,222	0	0	1,234,226,222
Capital Outlay - Departmental	(831,372)	0	0	(831,372)
Capital Outlay - G & A	(457,551)	0	(1,753)	(455,798)
Refunds	(1,234,226,222)	0	0	(1,234,226,222)
Departmental Totals				
Total Expenditures	452,726,201	0	223,259	452,504,942
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	452,726,201	0	223,259	452,504,942
Allocation Step 1				
Inbound- All Others	27,000,770	0	103,461	26,897,309
1st Allocation	479,726,971	0	326,720	479,402,251
Allocation Step 2				
Inbound- All Others	107,580	0	412	107,168
2nd Allocation	107,580	0	412	107,168
Total For 27 REVENUE				
Total Allocated	479,836,551	0	327,132	479,508,419



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	4,786	0.0366	120		120		120
INFORMATION TECHNOLOGY	86,079	0.6580	2,150		2,150		2,150
BUDGET AND PLANNING	2,490	0.0190	62		62		62
ACCOUNTING	142,275	1.0876	3,554		3,554		3,554
FACILITIES MANAG., DESIGN & CONST	134,884	1.0311	3,369		3,369		3,369
PERSONNEL	4,220	0.0323	105		105		105
PURCHASING	2,621	0.0200	65		65		65
GENERAL SERVICES	55,751	0.4262	1,392		1,392		1,392
TREASURER	2,976	0.0228	74		74		74
SECRETARY OF STATE	28,907	0.2210	722		722		722
REVENUE	3,567,408	27.2715	89,102		89,102		89,102
LEGISLATURE	52,285	0.3997	1,306		1,306	2	1,308
JUDICIARY	325,828	2.4908	8,138		8,138	15	8,153
GOVERNOR	9,838	0.0752	246		246		246
LT. GOVERNOR	724	0.0055	18		18		18
AUDITOR	10,068	0.0770	251		251		251
ATTORNEY GENERAL	23,322	0.1783	582		582	1	583
AGRICULTURE	10,790	0.0825	269		269		269
INSURANCE	182	0.0012	4		4		4
CONSERVATION	108,518	0.8296	2,710		2,710	5	2,715
ECONOMIC DEVELOPMENT	36,424	0.2784	910		910	2	912
EDUCATION	1,165,860	8.9125	29,119		29,119	53	29,172
HIGHER EDUCATION	1,304,544	9.9727	32,583		32,583	59	32,642
HEALTH	444,424	3.3974	11,100		11,100	20	11,120
HIGHWAYS	431,519	3.2988	10,778		10,778	20	10,798
LABOR	16,802	0.1284	420		420	1	421
MENTAL HEALTH	1,126,724	8.6133	28,141		28,141	51	28,192
NATURAL RESOURCES	145,802	1.1146	3,642		3,642	7	3,649

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	306,096	2.3400	7,645		7,645	14	7,659
SOCIAL SERVICES	2,515,246	19.2280	62,822		62,822	116	62,938
CORRECTIONS	1,006,792	7.6965	25,146		25,146	46	25,192
ALL OTHER	6,992	0.0535	175		175		175
SubTotal	13,081,157	100.0000	326,720		326,720	412	327,132
Total	13,081,157	100.0000	326,720		326,720	412	327,132

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	479,402,251		479,402,251	107,168	479,509,419
SubTotal	100	100.0000	479,402,251		479,402,251	107,168	479,509,419
Total	100	100.0000	479,402,251		479,402,251	107,168	479,509,419

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	120	120	0
INFORMATION	2,150	2,150	0
BUDGET AND PLANNING	62	62	0
ACCOUNTING	3,554	3,554	0
FACILITIES MANAG.,	3,369	3,369	0
PERSONNEL	105	105	0
PURCHASING	65	65	0
GENERAL SERVICES	1,392	1,392	0
TREASURER	74	74	0
SECRETARY OF STATE	722	722	0
REVENUE	89,102	89,102	0
LEGISLATURE	1,308	1,308	0
JUDICIARY	8,153	8,153	0
GOVERNOR	246	246	0
LT. GOVERNOR	18	18	0
AUDITOR	251	251	0
ATTORNEY GENERAL	583	583	0
AGRICULTURE	269	269	0
INSURANCE	4	4	0
CONSERVATION	2,715	2,715	0
ECONOMIC DEVELOPMENT	912	912	0
EDUCATION	29,172	29,172	0
HIGHER EDUCATION	32,642	32,642	0
HEALTH	11,120	11,120	0
HIGHWAYS	10,798	10,798	0
LABOR	421	421	0
MENTAL HEALTH	28,192	28,192	0
NATURAL RESOURCES	3,649	3,649	0
PUBLIC SAFETY	7,659	7,659	0
SOCIAL SERVICES	62,938	62,938	0
CORRECTIONS	25,192	25,192	0
ALL OTHER	479,509,594	175	479,509,419

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOVT
Direct Billed	0	0	0
Total	<u>479,836,551</u>	<u>327,132</u>	<u>479,509,419</u>



STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
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Total Costs to be Allocated	18.2
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MAXIMUS
Allocated Costs By Department

Grantee Departments	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	629,598	0	0	0	0	42,663	0
JUDICIARY	114,288	0	0	0	0	1,096,713	0
GOVERNOR	50,963	0	0	0	0	137,086	0
LT. GOVERNOR	11,793	0	0	0	0	0	0
AUDITOR	65,131	0	0	0	0	362	0
ATTORNEY GENERAL	196,148	0	0	0	0	42,619	0
AGRICULTURE	165,714	0	0	0	0	203,368	0
INSURANCE	267,823	0	0	0	0	2,035	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	197,466	0	0	0	0	47,073	0
EDUCATION	170,601	0	0	0	0	1,023,043	0
HIGHER EDUCATION	23,880	0	0	0	0	893	0
HEALTH	913,972	0	0	0	0	358,200	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	132,439	0	0	0	0	266,671	0
MENTAL HEALTH	95,749	0	0	0	0	9,772,606	0
NATURAL RESOURCES	513,394	0	0	0	0	373,394	0
PUBLIC SAFETY	264,601	0	0	0	0	2,364,221	0
SOCIAL SERVICES	1,022,639	0	0	0	0	2,207,226	0
CORRECTIONS	195,995	0	0	0	0	11,790,862	0
ALL OTHER	160,993	0	0	0	138,673	2,093,898	6,400
SubTotal	5,193,187	0	0	0	138,673	31,822,933	6,400
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,193,187	0	0	0	138,673	31,822,933	6,400

MAXIMUS
Allocated Costs By Department

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	379	0	0	0	22,371	0	0
JUDICIARY	2,351	0	0	34,125	127,008	0	0
GOVERNOR	13	0	0	40,361	1,139	0	0
LT. GOVERNOR	3	0	0	2,020	266	0	0
AUDITOR	64	0	0	1,844	4,281	0	0
ATTORNEY GENERAL	212	0	0	2,722	19,736	0	0
AGRICULTURE	598	0	0	46,773	29,988	0	31,713
INSURANCE	775	0	0	35,398	31,969	0	27,059
CONSERVATION	1,077	0	0	5,051	113,754	0	0
ECONOMIC DEVELOPMENT	460	0	0	74,619	48,187	0	74,249
EDUCATION	1,545	0	0	124,335	454,619	0	0
HIGHER EDUCATION	1,357	0	0	82,304	7,259	0	0
HEALTH	1,549	0	0	58,764	181,651	0	183,025
HIGHWAYS	3,177	0	0	37,199	508,700	0	0
LABOR	469	0	0	48,750	109,675	0	74,465
MENTAL HEALTH	4,857	0	0	73,565	248,754	0	695,302
NATURAL RESOURCES	1,309	0	0	49,628	134,779	0	146,983
PUBLIC SAFETY	55,805	0	0	108,744	222,797	0	241,905
SOCIAL SERVICES	4,833	0	0	218,496	341,764	0	740,328
CORRECTIONS	6,966	0	0	50,244	339,981	0	1,172,946
ALL OTHER	5,706	377,098	197,099,096	971,993	65,799	82,699,710	682,460
SubTotal	93,505	377,098	197,099,096	2,066,935	3,014,477	82,699,710	4,070,435
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	93,505	377,098	197,099,096	2,066,935	3,014,477	82,699,710	4,070,435



MAXIMUS
Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	11,261	1,246	15,563	126,824	1,308	851,213
JUDICIARY	0	69,070	7,159	651,166	17,346	8,153	2,127,379
GOVERNOR	0	371	61	2,220	6,541	246	239,001
LT. GOVERNOR	0	101	14	686	1,706	18	16,607
AUDITOR	1,655	1,908	236	23,244	26,161	251	125,137
ATTORNEY GENERAL	4,848	6,298	1,047	949,127	63,697	583	1,287,035
AGRICULTURE	6,504	8,357	1,559	13,559	1,137	269	509,539
INSURANCE	4,374	12,916	1,690	153,467	58,578	4	596,088
CONSERVATION	64,064	31,994	5,940	3,592	0	2,715	228,187
ECONOMIC DEVELOPMENT	74,106	13,676	2,498	69,409	123,697	912	726,352
EDUCATION	222,299	44,555	22,343	99,365	77,346	29,172	2,269,223
HIGHER EDUCATION	25,323	963	363	31,556	15,924	32,642	222,464
HEALTH	227,942	30,896	9,201	214,481	25,308	11,120	2,216,109
HIGHWAYS	0	94,396	25,847	25,101	152,417	10,798	857,635
LABOR	2,346	13,946	5,477	236,475	100,378	421	991,512
MENTAL HEALTH	95,664	130,713	13,959	234,027	0	28,192	11,393,388
NATURAL RESOURCES	25,370	33,328	6,950	167,510	91,848	3,649	1,548,142
PUBLIC SAFETY	150,322	87,119	12,106	301,862	54,882	7,659	3,872,023
SOCIAL SERVICES	761,614	120,666	36,926	966,894	110,900	62,938	6,595,024
CORRECTIONS	804,450	186,582	19,275	967,188	0	25,192	15,359,681
ALL OTHER	2,952,130	16,613,317	4,563,357	30,197,118	6,825	479,509,594	818,144,167
SubTotal	5,223,009	17,512,433	4,737,254	35,323,410	1,061,515	479,735,836	870,175,906
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,223,009	17,512,433	4,737,254	35,323,410	1,061,515	479,735,836	870,175,906



MAXIMUS
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	851,213	0	851,213
JUDICIARY	0	2,127,379	0	2,127,379
GOVERNOR	0	239,001	0	239,001
LT. GOVERNOR	0	16,607	0	16,607
AUDITOR	0	125,137	0	125,137
ATTORNEY GENERAL	0	1,287,035	0	1,287,035
AGRICULTURE	0	509,539	0	509,539
INSURANCE	0	596,088	0	596,088
CONSERVATION	0	228,187	0	228,187
ECONOMIC DEVELOPMENT	0	726,352	0	726,352
EDUCATION	0	2,269,223	0	2,269,223
HIGHER EDUCATION	0	222,464	0	222,464
HEALTH	0	2,216,109	0	2,216,109
HIGHWAYS	0	857,635	0	857,635
LABOR	0	991,512	0	991,512
MENTAL HEALTH	0	11,393,388	0	11,393,388
NATURAL RESOURCES	0	1,548,142	0	1,548,142
PUBLIC SAFETY	0	3,872,023	0	3,872,023
SOCIAL SERVICES	0	6,595,024	0	6,595,024
CORRECTIONS	0	15,359,681	0	15,359,681
ALL OTHER	0	818,144,167	0	818,144,167
SubTotal	0	870,175,908	0	870,175,906
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	870,175,906	0	870,175,906



STATE OF MISSOURI
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2015 has been allocated to occupants of each building based on square feet of usage. Depreciation expense is calculated in SAM II based on the asset value, acquisition date, salvage value, useful life, and depreciation method. It is based on a 365 ¼ day year. The State of Missouri uses the straight line method for depreciation.

Depreciation expense for 2015 has been calculated on the following buildings:

<u>Building</u>	<u>Asset Value</u>
Ag Feed/Seed Lab	\$ 2,084,000
Broadway	7,275,468
Capitol	34,253,125
D&C Warehouse	137,732
DEQ Lab	2,817,566
Health Lab	33,910,856
Fletcher Daniels	12,898,297
Howerton	5,454,123
Jefferson	12,273,841
Kirkpatrick Information Center	19,366,047
Lewis and Clark	21,787,599
Mill Creek	8,310,369
Missouri Boulevard	2,842,676
National Guard Complex	4,231,590
Penrose Family Center	7,756,948
Professional Registration	2,419,923
Springfield	6,334,897
St. Joseph	4,953,675
Supreme Court	6,098,220
Truman	72,085,043
Wainwright	22,217,892

STATE OF MISSOURI

BUILDING DEPRECIATION (Continued)

NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2015 was obtained using a SAM II Data Warehouse query. 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 DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,237,747			7,237,747
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>7,237,747</u>	<u>0</u>		<u>7,237,747</u>



MAXIMUS

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

	Total	General & Admin	AG FEED/SEED LAB	BROADWAY	CAPITOL
Other Expense & Cost					
BUILDING DEPRECIATION	7,237,747	0	52,100	181,887	856,328
Departmental Totals					
Total Expenditures	7,237,747	0	52,100	181,887	856,328
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,237,747	0	52,100	181,887	856,328
Allocation Step 1					
1st Allocation	7,237,747	0	52,100	181,887	856,328
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	7,237,747	0	52,100	181,887	856,328



MAXIMUS

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

	D & C WAREHOUSE	DEQ LAB	HEALTH LAB	FLETCHER DANIELS	HOWERTON
Other Expense & Cost					
BUILDING DEPRECIATION	3,443	70,439	847,771	322,457	138,353
Departmental Totals					
Total Expenditures	3,443	70,439	847,771	322,457	138,353
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,443	70,439	847,771	322,457	138,353
Allocation Step 1					
1st Allocation	3,443	70,439	847,771	322,457	138,353
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	3,443	70,439	847,771	322,457	138,353



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

	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Other Expense & Cost					
BUILDING DEPRECIATION	308,846	484,151	544,890	207,759	71,067
Departmental Totals					
Total Expenditures	308,846	484,151	544,890	207,759	71,067
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	308,846	484,151	544,890	207,759	71,067
Allocation Step 1					
1st Allocation	308,846	484,151	544,890	207,759	71,067
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	308,846	484,151	544,890	207,759	71,067

MAXIMUS

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

	NATIONAL GUARD	PENROSE FAMILY CENTER	PROFESSIONAL	SPRINGFIELD	ST JOSEPH
Other Expense & Cost					
BUILDING DEPRECIATION	105,790	193,924	60,498	158,373	123,842
Departmental Totals					
Total Expenditures	105,790	193,924	60,498	158,373	123,842
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	105,790	193,924	60,498	158,373	123,842
Allocation Step 1					
1st Allocation	105,790	193,924	60,498	158,373	123,842
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	105,790	193,924	60,498	158,373	123,842



MAXIMUS

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

	SUPREME COURT	TRUMAN	WAINRIGHT
Other Expense & Cost			
BUILDING DEPRECIATION	152,456	1,802,126	555,447
Departmental Totals			
Total Expenditures	152,456	1,802,126	555,447
Deductions			
Total Deductions	0	0	0
Functional Cost	152,456	1,802,126	555,447
Allocation Step 1			
1st Allocation	152,456	1,802,126	555,447
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	152,456	1,802,126	555,447



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

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	52,100		52,100		52,100
SubTotal	8,887	100.0000	52,100		52,100		52,100
Total	8,887	100.0000	52,100		52,100		52,100

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	525	0.5438	989		989		989
ATTORNEY GENERAL	66,703	69.0937	125,672		125,672		125,672
SOCIAL SERVICES	29,312	30.3625	55,226		55,226		55,226
SubTotal	96,540	100.0000	181,887		181,887		181,887
Total	96,540	100.0000	181,887		181,887		181,887

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

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

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	6,526		6,526		6,526
BUDGET AND PLANNING	6,305	2.6874	23,013		23,013		23,013
FACILITIES MANAG., DESIGN & CONST	33,099	14.1081	120,812		120,812		120,812
GENERAL SERVICES	163	0.0695	595		595		595
TREASURER	1,776	0.7570	6,482		6,482		6,482
SECRETARY OF STATE	1,588	0.6760	5,789		5,789		5,789
SECURITY	253	0.1078	923		923		923
LEGISLATURE	172,492	73.5230	629,598		629,598		629,598
GOVERNOR	8,975	3.8255	32,759		32,759		32,759
LT. GOVERNOR	3,231	1.3772	11,793		11,793		11,793
AUDITOR	1,202	0.5123	4,387		4,387		4,387
NATURAL RESOURCES	903	0.3849	3,296		3,296		3,296
ALL OTHER	2,837	1.2092	10,355		10,355		10,355
SubTotal	234,610	100.0000	856,328		856,328		856,328
Total	234,610	100.0000	856,328		856,328		856,328

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

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	3,443		3,443		3,443
SubTotal	4,993	100.0000	3,443		3,443		3,443
Total	4,993	100.0000	3,443		3,443		3,443

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

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	70,439		70,439		70,439
SubTotal	25,105	100.0000	70,439		70,439		70,439
Total	25,105	100.0000	70,439		70,439		70,439

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

MAXIMUS

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

Activity - HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	3,199	5.0187	42,547		42,547		42,547
HEALTH	60,542	94.9813	805,224		805,224		805,224
SubTotal	63,741	100.0000	847,771		847,771		847,771
Total	63,741	100.0000	847,771		847,771		847,771

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	2,283	1.6878	5,442		5,442		5,442
SECRETARY OF STATE	1,018	0.7526	2,427		2,427		2,427
REVENUE	12,778	9.4467	30,462		30,462		30,462
GOVERNOR	2,426	1.7935	5,783		5,783		5,783
AUDITOR	1,114	0.8236	2,656		2,656		2,656
ATTORNEY GENERAL	9,510	7.0307	22,671		22,671		22,671
INSURANCE	7,743	5.7244	18,459		18,459		18,459
ECONOMIC DEVELOPMENT	4,989	3.6883	11,893		11,893		11,893
EDUCATION	2,462	1.8201	5,869		5,869		5,869
PUBLIC SAFETY	2,328	1.7211	5,550		5,550		5,550
SOCIAL SERVICES	80,033	59.1680	190,791		190,791		190,791
CORRECTIONS	8,580	6.3432	20,454		20,454		20,454
SubTotal	135,264	100.0000	322,457		322,457		322,457
Total	135,264	100.0000	322,457		322,457		322,457

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	80,171	100.0000	136,353		136,353		136,353
SubTotal	80,171	100.0000	136,353		136,353		136,353
Total	80,171	100.0000	136,353		136,353		136,353

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	2,151	1.1632	3,569		3,569		3,569
GENERAL SERVICES	1,469	0.7944	2,438		2,438		2,438
EDUCATION	85,109	46.0261	141,229		141,229		141,229
HIGHER EDUCATION	14,391	7.7825	23,880		23,880		23,880
PUBLIC SAFETY	24,362	13.1747	40,426		40,426		40,426
SOCIAL SERVICES	57,043	30.8482	94,657		94,657		94,657
ALL OTHER	390	0.2109	647		647		647
SubTotal	184,915	100.0000	306,846		306,846		306,846
Total	184,915	100.0000	306,846		306,846		306,846

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	131,223	100.0000	484,151		484,151		484,151
SubTotal	131,223	100.0000	484,151		484,151		484,151
Total	131,223	100.0000	484,151		484,151		484,151

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

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

Activity - LEWIS & CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	340	0.4114	2,241		2,241		2,241
NATURAL RESOURCES	66,708	80.7173	439,659		439,659		439,659
PUBLIC SAFETY	15,596	18.8713	102,790		102,790		102,790
SubTotal	82,644	100.0000	544,690		544,690		544,690
Total	82,644	100.0000	544,690		544,690		544,690

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	2,970	5.5484	11,527		11,527		11,527
HEALTH	16,785	31.3568	65,147		65,147		65,147
CORRECTIONS	33,774	63.0948	131,085		131,085		131,085
SubTotal	53,529	100.0000	207,759		207,759		207,759
Total	53,529	100.0000	207,759		207,759		207,759

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	53,814	100.0000	71,067		71,067		71,067
SubTotal	53,814	100.0000	71,067		71,067		71,067
Total	53,814	100.0000	71,067		71,067		71,067

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	118,728	100.0000	105,790		105,790		105,790
SubTotal	118,728	100.0000	105,790		105,790		105,790
Total	118,728	100.0000	105,790		105,790		105,790

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

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

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	961		961		961
HEALTH	2,716	2.8821	5,589		5,589		5,589
SOCIAL SERVICES	72,400	76.8284	148,989		148,989		148,989
ALL OTHER	18,653	19.7939	38,385		38,385		38,385
SubTotal	94,236	100.0000	193,924		193,924		193,924
Total	94,236	100.0000	193,924		193,924		193,924

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

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

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	27,364	100.0000	60,498		60,498		60,498
SubTotal	27,364	100.0000	60,498		60,498		60,498
Total	27,364	100.0000	60,498		60,498		60,498

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	4,746	5.7051	9,035		9,035		9,035
SECRETARY OF STATE	1,430	1.7190	2,722		2,722		2,722
REVENUE	6,738	8.0996	12,828		12,828		12,828
GOVERNOR	741	0.8907	1,411		1,411		1,411
AUDITOR	1,784	2.1445	3,396		3,396		3,396
ATTORNEY GENERAL	5,062	6.0849	9,637		9,637		9,637
HEALTH	14,739	17.7175	28,060		28,060		28,060
PUBLIC SAFETY	1,986	2.3873	3,781		3,781		3,781
SOCIAL SERVICES	45,963	55.2514	87,503		87,503		87,503
SubTotal	83,189	100.0000	158,373		158,373		158,373
Total	83,189	100.0000	158,373		158,373		158,373

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	230	0.6884	853		853		853
FACILITIES MANAG., DESIGN & CONST	1,245	3.7263	4,615		4,615		4,615
REVENUE	2,352	7.0396	8,718		8,718		8,718
EDUCATION	3,231	9.6705	11,976		11,976		11,976
HEALTH	2,685	8.0363	9,952		9,952		9,952
LABOR	1,846	5.5251	6,842		6,842		6,842
MENTAL HEALTH	4,898	14.6598	18,155		18,155		18,155
PUBLIC SAFETY	1,690	5.0582	6,264		6,264		6,264
SOCIAL SERVICES	15,234	45.5958	56,467		56,467		56,467
SubTotal	33,411	100.0000	123,842		123,842		123,842
Total	33,411	100.0000	123,842		123,842		123,842

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUDICIARY	35,273	74.9644	114,288		114,288		114,288
ATTORNEY GENERAL	11,780	25.0356	38,168		38,168		38,168
SubTotal	47,053	100.0000	152,456		152,456		152,456
Total	47,053	100.0000	152,456		152,456		152,456

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	87,786	17.0204	306,729		306,729		306,729
ACCOUNTING	15,352	2.9765	53,641		53,641		53,641
FACILITIES MANAG., DESIGN & CONST	25,779	4.9982	90,073		90,073		90,073
PERSONNEL	20,978	4.0673	73,298		73,298		73,298
PURCHASING	10,465	2.0290	36,565		36,565		36,565
GENERAL SERVICES	12,648	2.4523	44,193		44,193		44,193
TREASURER	18,386	3.5648	64,242		64,242		64,242
SECURITY	906	0.1757	3,166		3,166		3,166
REVENUE	175,923	34.1089	614,685		614,685		614,685
AUDITOR	14,410	2.7939	50,349		50,349		50,349
INSURANCE	49,497	9.5967	172,945		172,945		172,945
ECONOMIC DEVELOPMENT	49,204	9.5399	171,922		171,922		171,922
SOCIAL SERVICES	4,450	0.8628	15,549		15,549		15,549
ALL OTHER	29,985	5.8136	104,769		104,769		104,769
SubTotal	515,769	100.0000	1,802,126		1,802,126		1,802,126
Total	515,769	100.0000	1,802,126		1,802,126		1,802,126

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

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	6,466		6,466		6,466
REVENUE	3,224	2.2446	12,468		12,468		12,468
GOVERNOR	2,847	1.9821	11,010		11,010		11,010
AUDITOR	1,123	0.7819	4,343		4,343		4,343
INSURANCE	4,117	2.8663	15,921		15,921		15,921
ECONOMIC DEVELOPMENT	3,530	2.4577	13,651		13,651		13,651
LABOR	32,478	22.6118	125,597		125,597		125,597
MENTAL HEALTH	20,065	13.9696	77,594		77,594		77,594
SOCIAL SERVICES	61,313	42.6873	237,104		237,104		237,104
CORRECTIONS	11,496	8.0037	44,456		44,456		44,456
ALL OTHER	1,768	1.2309	6,837		6,837		6,837
SubTotal	143,633	100.0000	555,447		555,447		555,447
Total	143,633	100.0000	555,447		555,447		555,447

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
COMM. OF ADMIN.	6,526	0	0	6,526	0	0	0
INFORMATION	309,823	0	0	0	0	0	0
BUDGET AND PLANNING	23,013	0	0	23,013	0	0	0
ACCOUNTING	53,641	0	0	0	0	0	0
FACILITIES MANAG.,	245,405	0	989	120,812	3,443	0	0
PERSONNEL	73,298	0	0	0	0	0	0
PURCHASING	36,565	0	0	0	0	0	0
GENERAL SERVICES	47,228	0	0	595	0	0	0
TREASURER	70,724	0	0	6,482	0	0	0
SECRETARY OF STATE	495,089	0	0	5,789	0	0	0
SECURITY	4,089	0	0	923	0	0	0
REVENUE	679,161	0	0	0	0	0	0
LEGISLATURE	629,598	0	0	629,598	0	0	0
JUDICIARY	114,288	0	0	0	0	0	0
GOVERNOR	50,963	0	0	32,759	0	0	0
LT. GOVERNOR	11,793	0	0	11,793	0	0	0
AUDITOR	65,131	0	0	4,387	0	0	0
ATTORNEY GENERAL	196,148	0	125,672	0	0	0	0
AGRICULTURE	165,714	52,100	0	0	0	0	42,547
INSURANCE	267,823	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	197,466	0	0	0	0	0	0
EDUCATION	170,601	0	0	0	0	0	0
HIGHER EDUCATION	23,880	0	0	0	0	0	0
HEALTH	913,972	0	0	0	0	0	805,224
LABOR	132,439	0	0	0	0	0	0
MENTAL HEALTH	95,749	0	0	0	0	0	0
NATURAL RESOURCES	513,394	0	0	3,296	0	70,439	0
PUBLIC SAFETY	264,601	0	0	0	0	0	0
SOCIAL SERVICES	1,022,639	0	55,226	0	0	0	0
CORRECTIONS	195,995	0	0	0	0	0	0
ALL OTHER	160,993	0	0	10,355	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

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
Total	<u>7,237,747</u>	<u>52,100</u>	<u>181,887</u>	<u>856,328</u>	<u>3,443</u>	<u>70,439</u>	<u>847,771</u>



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	2,241	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
FACILITIES MANAG.,	5,442	0	3,569	0	0	0	0
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	2,438	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,427	0	0	484,151	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	30,462	0	0	0	0	0	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	5,783	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	2,656	0	0	0	0	0	0
ATTORNEY GENERAL	22,671	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	71,067
INSURANCE	18,459	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	11,893	0	0	0	0	0	0
EDUCATION	5,869	0	141,229	0	0	11,527	0
HIGHER EDUCATION	0	0	23,880	0	0	0	0
HEALTH	0	0	0	0	0	85,147	0
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	0	0
NATURAL RESOURCES	0	0	0	0	439,659	0	0
PUBLIC SAFETY	5,550	0	40,426	0	102,790	0	0
SOCIAL SERVICES	190,791	136,353	94,657	0	0	0	0
CORRECTIONS	20,454	0	0	0	0	131,085	0
ALL OTHER	0	0	647	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Direct Billed	0	0	0	0	0	0	0
Total	<u>322,457</u>	<u>136,353</u>	<u>306,846</u>	<u>484,151</u>	<u>544,690</u>	<u>207,759</u>	<u>71,067</u>



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	853	0	306,729
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	53,641
FACILITIES MANAG.,	0	981	0	9,035	4,615	0	90,073
PERSONNEL	0	0	0	0	0	0	73,298
PURCHASING	0	0	0	0	0	0	36,565
GENERAL SERVICES	0	0	0	0	0	0	44,193
TREASURER	0	0	0	0	0	0	64,242
SECRETARY OF STATE	0	0	0	2,722	0	0	0
SECURITY	0	0	0	0	0	0	3,166
REVENUE	0	0	0	12,828	8,718	0	614,685
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	114,288	0
GOVERNOR	0	0	0	1,411	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	3,396	0	0	50,349
ATTORNEY GENERAL	0	0	0	9,637	0	38,168	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	0	0	60,498	0	0	0	172,945
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	171,922
EDUCATION	0	0	0	0	11,976	0	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	0	5,589	0	28,060	9,952	0	0
LABOR	0	0	0	0	6,842	0	0
MENTAL HEALTH	0	0	0	0	18,155	0	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	105,790	0	0	3,781	6,264	0	0
SOCIAL SERVICES	0	148,989	0	87,503	56,467	0	15,549
CORRECTIONS	0	0	0	0	0	0	0
ALL OTHER	0	38,385	0	0	0	0	104,769



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
Direct Billed	0	0	0	0	0	0	0
Total	105,790	193,924	60,498	158,373	123,842	152,456	1,802,126



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	WAINRIGHT
COMM. OF ADMIN.	0
INFORMATION	0
BUDGET AND PLANNING	0
ACCOUNTING	0
FACILITIES MANAG.,	6,466
PERSONNEL	0
PURCHASING	0
GENERAL SERVICES	0
TREASURER	0
SECRETARY OF STATE	0
SECURITY	0
REVENUE	12,468
LEGISLATURE	0
JUDICIARY	0
GOVERNOR	11,010
LT. GOVERNOR	0
AUDITOR	4,343
ATTORNEY GENERAL	0
AGRICULTURE	0
INSURANCE	15,921
ECONOMIC DEVELOPMENT	13,651
EDUCATION	0
HIGHER EDUCATION	0
HEALTH	0
LABOR	125,597
MENTAL HEALTH	77,594
NATURAL RESOURCES	0
PUBLIC SAFETY	0
SOCIAL SERVICES	237,104
CORRECTIONS	44,456
ALL OTHER	6,837



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	WAINRIGHT
Direct Billed	0
Total	<u>555,447</u>



STATE OF MISSOURI
EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES

A depreciation expense charge was used for equipment which is 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.

Depreciation expense is calculated in SAM II based on the asset value, acquisition date, salvage value, useful life, and depreciation method. It is based on a 365 ¼ day year. The State of Missouri uses the straight line method for depreciation. Depreciation expense for fiscal year 2015 was obtained using a SAM II Data Warehouse query.

Costs are allocated to divisions of the Office of Administration based on actual depreciation expense.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,921,393			1,921,393
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,921,393</u>	<u>0</u>		<u>1,921,393</u>



MAXIMUS

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

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	1,921,393	0	1,921,393
Departmental Totals			
Total Expenditures	1,921,393	0	1,921,393
Deductions			
Total Deductions	0	0	0
Functional Cost	1,921,393	0	1,921,393
Allocation Step 1			
1st Allocation	1,921,393	0	1,921,393
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	1,921,393	0	1,921,393



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION**

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	1,852,067	96.3918	1,852,067		1,852,067		1,852,067
BUDGET AND PLANNING	274	0.0143	274		274		274
ACCOUNTING	3,294	0.1714	3,294		3,294		3,294
FACILITIES MANAG., DESIGN & CONST	18,516	0.9637	18,516		18,516		18,516
PERSONNEL	603	0.0314	603		603		603
PURCHASING	44,044	2.2923	44,044		44,044		44,044
GENERAL SERVICES	2,595	0.1351	2,595		2,595		2,595
SubTotal	1,921,393	100.0000	1,921,393		1,921,393		1,921,393
Total	1,921,393	100.0000	1,921,393		1,921,393		1,921,393

Allocation Basis: Equipment Inventory

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

**Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT
INFORMATION	1,852,067	1,852,067
BUDGET AND PLANNING	274	274
ACCOUNTING	3,294	3,294
FACILITIES MANAG.,	18,516	18,516
PERSONNEL	603	603
PURCHASING	44,044	44,044
GENERAL SERVICES	2,595	2,595
Direct Billed	0	0
Total	1,921,393	1,921,393



STATE OF MISSOURI
RETIREMENT/GROUP INSURANCE
NATURE AND EXTENT OF SERVICES

The costs of State contributions to the Employee Retirement System, 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:	54,427,761			54,427,761
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>54,427,761</u>	<u>0</u>	<u>0</u>	<u>54,427,761</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	704,011,826	0	704,011,826
Non-Central Service Costs	(649,583,865)	0	(649,583,865)
Departmental Totals			
Total Expenditures	54,427,761	0	54,427,761
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	54,427,761	0	54,427,761
Allocation Step 1			
1st Allocation	54,427,761	0	54,427,761
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07 RETIREMENT/GROUP			
Total Allocated	54,427,761	0	54,427,761



**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.	354,369	0.6511	354,369		354,369		354,369
INFORMATION TECHNOLOGY	17,400,942	31.9707	17,400,942		17,400,942		17,400,942
BUDGET AND PLANNING	539,196	0.9907	539,196		539,196		539,196
ACCOUNTING	774,044	1.4221	774,044		774,044		774,044
FACILITIES MANAG., DESIGN & CONST	7,461,377	13.7088	7,461,377		7,461,377		7,461,377
PERSONNEL	1,145,180	2.1040	1,145,180		1,145,180		1,145,180
PURCHASING	947,353	1.7406	947,353		947,353		947,353
GENERAL SERVICES	1,423,399	2.6152	1,423,399		1,423,399		1,423,399
TREASURER	791,612	1.4544	791,612		791,612		791,612
SECRETARY OF STATE	3,783,158	6.9508	3,783,158		3,783,158		3,783,158
SECURITY	483,964	0.8892	483,964		483,964		483,964
REVENUE	19,323,167	35.5024	19,323,167		19,323,167		19,323,167
SubTotal	54,427,761	100.0000	54,427,761		54,427,761		54,427,761
Total	54,427,761	100.0000	54,427,761		54,427,761		54,427,761

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2015

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	354,369	354,369
INFORMATION	17,400,942	17,400,942
BUDGET AND PLANNING	539,196	539,196
ACCOUNTING	774,044	774,044
FACILITIES MANAG.,	7,461,377	7,461,377
PERSONNEL	1,145,180	1,145,180
PURCHASING	947,353	947,353
GENERAL SERVICES	1,423,399	1,423,399
TREASURER	791,612	791,612
SECRETARY OF STATE	3,783,158	3,783,158
SECURITY	483,964	483,964
REVENUE	19,323,167	19,323,167
Direct Billed	0	0
Total	<u>54,427,761</u>	<u>54,427,761</u>



STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

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

Costs of the State paid portion of Social Security were obtained from SAM II HR Payroll reports. A calculation of the central services total was made by deducting the recorded expenditures for all non-central services departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 4.2 and 4.3.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,720,021			9,720,021
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>9,720,021</u>	<u>0</u>	<u>0</u>	<u>9,720,021</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	146,708,104	0	146,708,104
Non-Central Service Costs	(136,988,083)	0	(136,988,083)
Departmental Totals			
Total Expenditures	9,720,021	0	9,720,021
Deductions			
Total Deductions	0	0	0
Functional Cost	9,720,021	0	9,720,021
Allocation Step 1			
1st Allocation	9,720,021	0	9,720,021
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	9,720,021	0	9,720,021



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.	80,414	0.8273	80,414		80,414		80,414
INFORMATION TECHNOLOGY	3,418,796	35.1727	3,418,796		3,418,796		3,418,796
BUDGET AND PLANNING	109,888	1.1305	109,888		109,888		109,888
ACCOUNTING	136,371	1.4030	136,371		136,371		136,371
FACILITIES MANAG., DESIGN & CONST	1,274,936	13.1166	1,274,936		1,274,936		1,274,936
PERSONNEL	203,097	2.0895	203,097		203,097		203,097
PURCHASING	171,824	1.7677	171,824		171,824		171,824
GENERAL SERVICES	229,855	2.3648	229,855		229,855		229,855
TREASURER	142,527	1.4663	142,527		142,527		142,527
SECRETARY OF STATE	665,015	6.8417	665,015		665,015		665,015
SECURITY	87,138	0.8965	87,138		87,138		87,138
REVENUE	3,200,160	32.9234	3,200,160		3,200,160		3,200,160
SubTotal	9,720,021	100.0000	9,720,021		9,720,021		9,720,021
Total	9,720,021	100.0000	9,720,021		9,720,021		9,720,021

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2015

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	80,414	80,414
INFORMATION	3,418,796	3,418,796
BUDGET AND PLANNING	109,888	109,888
ACCOUNTING	136,371	136,371
FACILITIES MANAG.,	1,274,936	1,274,936
PERSONNEL	203,097	203,097
PURCHASING	171,824	171,824
GENERAL SERVICES	229,855	229,855
TREASURER	142,527	142,527
SECRETARY OF STATE	665,015	665,015
SECURITY	87,138	87,138
REVENUE	3,200,160	3,200,160
Direct Billed	0	0
Total	9,720,021	9,720,021



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 2015 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:	7,623,370			7,623,370
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>7,623,370</u>	<u>0</u>	<u>0</u>	<u>7,623,370</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Total Expenditures	101,476,050	0	101,476,050
Non-Central Service Costs	(92,225,265)	0	(92,225,265)
Section II Costs	(1,627,415)	0	(1,627,415)
Departmental Totals			
Total Expenditures	7,623,370	0	7,623,370
Deductions			
Total Deductions	0	0	0
Functional Cost	7,623,370	0	7,623,370
Allocation Step 1			
1st Allocation	7,623,370	0	7,623,370
Allocation Step 2			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
Total Allocated	7,623,370	0	7,623,370



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.	38,349	0.5030	38,349		38,349		38,349
INFORMATION TECHNOLOGY	1,031,761	13.5342	1,031,761		1,031,761		1,031,761
BUDGET AND PLANNING	58,869	0.7722	58,869		58,869		58,869
ACCOUNTING	136,854	1.7952	136,854		136,854		136,854
FACILITIES MANAG., DESIGN & CONST	1,022,285	13.4099	1,022,285		1,022,285		1,022,285
PERSONNEL	187,006	2.4531	187,006		187,006		187,006
PURCHASING	93,284	1.2237	93,284		93,284		93,284
GENERAL SERVICES	269,422	3.5342	269,422		269,422		269,422
TREASURER	181,280	2.3780	181,280		181,280		181,280
SECRETARY OF STATE	1,529,340	20.0612	1,529,340		1,529,340		1,529,340
REVENUE	2,936,247	38.5162	2,936,247		2,936,247		2,936,247
ALL OTHER	138,673	1.8191	138,673		138,673		138,673
SubTotal	7,623,370	100.0000	7,623,370		7,623,370		7,623,370
Total	7,623,370	100.0000	7,623,370		7,623,370		7,623,370

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.	38,349	38,349
INFORMATION	1,031,761	1,031,761
BUDGET AND PLANNING	58,869	58,869
ACCOUNTING	136,854	136,854
FACILITIES MANAG.,	1,022,285	1,022,285
PERSONNEL	187,008	187,006
PURCHASING	93,284	93,284
GENERAL SERVICES	269,422	269,422
TREASURER	181,280	181,280
SECRETARY OF STATE	1,529,340	1,529,340
REVENUE	2,936,247	2,936,247
ALL OTHER	138,673	138,673
Direct Billed	0	0
Total	7,623,370	7,623,370



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:	32,816,282			32,816,282
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>32,816,282</u>	<u>0</u>	<u>0</u>	<u>32,816,282</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Worker's Compensation Payments	32,816,282	0	32,816,282
Departmental Totals			
Total Expenditures	32,816,282	0	32,816,282
Deductions			
Total Deductions	0	0	0
Functional Cost	32,816,282	0	32,816,282
Allocation Step 1			
1st Allocation	32,816,282	0	32,816,282
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	32,816,282	0	32,816,282



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	63,286	0.1982	65,032		65,032		65,032
ACCOUNTING	20,890	0.0654	21,466		21,466		21,466
FACILITIES MANAG., DESIGN & CONST	657,658	2.0594	675,806		675,806		675,806
PERSONNEL	17,383	0.0544	17,863		17,863		17,863
PURCHASING	36,993	0.1158	38,014		38,014		38,014
GENERAL SERVICES	62,986	0.1972	64,724		64,724		64,724
TREASURER	34,301	0.1074	35,248		35,248		35,248
SECRETARY OF STATE	63,049	0.1974	64,789		64,789		64,789
REVENUE	10,128	0.0317	10,407		10,407		10,407
LEGISLATURE	41,517	0.1300	42,663		42,663		42,663
JUDICIARY	1,067,262	3.3420	1,096,713		1,096,713		1,096,713
GOVERNOR	133,405	0.4177	137,086		137,086		137,086
AUDITOR	352	0.0011	362		362		362
ATTORNEY GENERAL	41,474	0.1299	42,619		42,619		42,619
AGRICULTURE	197,907	0.6197	203,368		203,368		203,368
INSURANCE	1,980	0.0062	2,035		2,035		2,035
ECONOMIC DEVELOPMENT	45,809	0.1434	47,073		47,073		47,073
EDUCATION	995,571	3.1175	1,023,043		1,023,043		1,023,043
HIGHER EDUCATION	869	0.0027	893		893		893
HEALTH	348,581	1.0915	358,200		358,200		358,200
LABOR	259,510	0.8126	266,671		266,671		266,671
MENTAL HEALTH	9,510,176	29.7797	9,772,606		9,772,606		9,772,606
NATURAL RESOURCES	363,367	1.1378	373,394		373,394		373,394
PUBLIC SAFETY	2,300,733	7.2044	2,364,221		2,364,221		2,364,221
SOCIAL SERVICES	2,147,954	6.7260	2,207,226		2,207,226		2,207,226
CORRECTIONS	11,474,235	35.9302	11,790,862		11,790,862		11,790,862
ALL OTHER	2,037,669	6.3807	2,093,898		2,093,898		2,093,898
SubTotal	31,935,045	100.0000	32,816,282		32,816,282		32,816,282

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

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	31,935,045	100.0000	32,816,282		32,816,282		32,816,282

Allocation Basis: Worker's Compensation Payments for FY 2015

Allocation Source: FY 2015 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	65,032	65,032
ACCOUNTING	21,466	21,466
FACILITIES MANAG.,	675,806	675,806
PERSONNEL	17,863	17,863
PURCHASING	38,014	38,014
GENERAL SERVICES	64,724	64,724
TREASURER	35,248	35,248
SECRETARY OF STATE	64,789	64,789
REVENUE	10,407	10,407
LEGISLATURE	42,663	42,663
JUDICIARY	1,098,713	1,098,713
GOVERNOR	137,086	137,086
AUDITOR	362	362
ATTORNEY GENERAL	42,619	42,619
AGRICULTURE	203,368	203,368
INSURANCE	2,035	2,035
ECONOMIC DEVELOPMENT	47,073	47,073
EDUCATION	1,023,043	1,023,043
HIGHER EDUCATION	893	893
HEALTH	358,200	358,200
LABOR	266,671	266,671
MENTAL HEALTH	9,772,606	9,772,606
NATURAL RESOURCES	373,394	373,394
PUBLIC SAFETY	2,364,221	2,364,221
SOCIAL SERVICES	2,207,226	2,207,226
CORRECTIONS	11,790,862	11,790,862
ALL OTHER	2,093,898	2,093,898
Direct Billed	0	0
Total	32,816,282	32,816,282



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 2015. Only central services department costs have been allocated to avoid duplication of billing.

**Schedule .2 - Costs To Be Allocated
For Department UNEMPLOYMENT COMPENSATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	183,939			183,939
Total Allocated Additions:			0	0
Total To Be Allocated:	183,939	0		183,939



MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	2,432,437	0	2,432,437
Non-Central Service Costs	(2,234,151)	0	(2,234,151)
Section II Costs	(14,347)	0	(14,347)
Departmental Totals			
Total Expenditures	183,939	0	183,939
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	183,939	0	183,939
Allocation Step 1			
1st Allocation	183,939	0	183,939
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	183,939	0	183,939



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	4,799	2.6090	4,799		4,799		4,799
ACCOUNTING	6,212	3.3772	6,212		6,212		6,212
PERSONNEL	172	0.0935	172		172		172
TREASURER	1,737	0.9443	1,737		1,737		1,737
SECRETARY OF STATE	13,805	7.5052	13,805		13,805		13,805
REVENUE	150,814	81.9914	150,814		150,814		150,814
ALL OTHER	6,400	3.4794	6,400		6,400		6,400
SubTotal	183,939	100.0000	183,939		183,939		183,939
Total	183,939	100.0000	183,939		183,939		183,939

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2015 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	4,799	4,799
ACCOUNTING	6,212	6,212
PERSONNEL	172	172
TREASURER	1,737	1,737
SECRETARY OF STATE	13,805	13,805
REVENUE	150,814	150,814
ALL OTHER	6,400	6,400
Direct Billed	0	0
Total	183,939	183,939



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 2015.

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:	127,127			127,127
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>127,127</u>	<u>0</u>	<u>0</u>	<u>127,127</u>

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

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	5,032	0	5,032	0	0
Insurance/Bond Premium	122,095	0	0	82,115	38,747
Departmental Totals					
Total Expenditures	127,127	0	5,032	82,115	38,747
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	127,127	0	5,032	82,115	38,747
Allocation Step 1					
1st Allocation	127,127	0	5,032	82,115	38,747
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	127,127	0	5,032	82,115	38,747



Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

SPECIFIC BONDS

Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	3,233
Departmental Totals	
Total Expenditures	3,233
Deductions	
Total Deductions	0
Functional Cost	3,233
Allocation Step 1	
1st Allocation	3,233
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	3,233



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	11,238	4.1156	207		207		207
GENERAL SERVICES	7,427	2.7200	137		137		137
REVENUE	7,580	2.7760	140		140		140
JUDICIARY	1,398	0.5120	26		26		26
AGRICULTURE	17,200	6.2991	317		317		317
INSURANCE	990	0.3626	18		18		18
EDUCATION	2,456	0.8994	45		45		45
HIGHER EDUCATION	71,819	26.3020	1,325		1,325		1,325
HEALTH	27,603	10.1089	509		509		509
MENTAL HEALTH	24,819	9.0893	457		457		457
NATURAL RESOURCES	10,169	3.7241	187		187		187
PUBLIC SAFETY	11,311	4.1424	208		208		208
SOCIAL SERVICES	41,906	15.3470	772		772		772
CORRECTIONS	37,140	13.6016	684		684		684
SubTotal	273,056	100.0000	5,032		5,032		5,032
Total	273,056	100.0000	5,032		5,032		5,032

Allocation Basis: Vehicle Claims by Departments for FY 2015

Allocation Source: FY 2015 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	31,204	38.0004	31,204		31,204		31,204
PUBLIC SAFETY	50,911	61.9996	50,911		50,911		50,911
SubTotal	82,115	100.0000	82,115		82,115		82,115
Total	82,115	100.0000	82,115		82,115		82,115

Allocation Basis: Actual Aircraft Liability Premiums, FY 2015

Allocation Source: FY 2015 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	0.0278	10		10		10
INFORMATION TECHNOLOGY	971	1.5016	552		552		552
BUDGET AND PLANNING	27	0.0418	15		15		15
ACCOUNTING	48	0.0742	27		27		27
FACILITIES MANAG., DESIGN & CONST	502	0.7763	285		285		285
PERSONNEL	81	0.1253	46		46		46
PURCHASING	56	0.0866	32		32		32
GENERAL SERVICES	103	0.1593	59		59		59
TREASURER	46	0.0711	26		26		26
SECRETARY OF STATE	233	0.3603	132		132		132
SECURITY	32	0.0495	18		18		18
REVENUE	1,288	1.9918	732		732		732
LEGISLATURE	667	1.0315	379		379		379
JUDICIARY	4,091	6.3266	2,325		2,325		2,325
GOVERNOR	22	0.0340	13		13		13
LT. GOVERNOR	6	0.0093	3		3		3
AUDITOR	113	0.1747	64		64		64
ATTORNEY GENERAL	373	0.5768	212		212		212
AGRICULTURE	495	0.7655	281		281		281
INSURANCE	765	1.1830	435		435		435
CONSERVATION	1,895	2.9305	1,077		1,077		1,077
ECONOMIC DEVELOPMENT	810	1.2526	460		460		460
EDUCATION	2,639	4.0811	1,500		1,500		1,500
HIGHER EDUCATION	57	0.0881	32		32		32
HEALTH	1,830	2.8300	1,040		1,040		1,040
HIGHWAYS	5,591	8.6462	3,177		3,177		3,177
LABOR	826	1.2774	469		469		469
MENTAL HEALTH	7,742	11.9727	4,400		4,400		4,400

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	1,974	3.0527	1,122		1,122		1,122
PUBLIC SAFETY	5,160	7.9797	2,932		2,932		2,932
SOCIAL SERVICES	7,147	11.0525	4,061		4,061		4,061
CORRECTIONS	11,051	17.0901	6,282		6,282		6,282
ALL OTHER	8,005	12.3794	4,549		4,549		4,549
SubTotal	64,664	100.0000	36,747		36,747		36,747
Total	64,664	100.0000	36,747		36,747		36,747

Allocation Basis: Total Number of Employees, FY 2015

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	322	9.9598	322		322		322
PUBLIC SAFETY	1,754	54.2530	1,754		1,754		1,754
ALL OTHER	1,157	35.7872	1,157		1,157		1,157
SubTotal	3,233	100.0000	3,233		3,233		3,233
Total	3,233	100.0000	3,233		3,233		3,233

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2015 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.	10	0	0	10	0
INFORMATION	552	0	0	552	0
BUDGET AND PLANNING	15	0	0	15	0
ACCOUNTING	27	0	0	27	0
FACILITIES MANAG.,	492	207	0	285	0
PERSONNEL	46	0	0	46	0
PURCHASING	32	0	0	32	0
GENERAL SERVICES	31,400	137	31,204	59	0
TREASURER	26	0	0	26	0
SECRETARY OF STATE	132	0	0	132	0
SECURITY	18	0	0	18	0
REVENUE	872	140	0	732	0
LEGISLATURE	379	0	0	379	0
JUDICIARY	2,351	26	0	2,325	0
GOVERNOR	13	0	0	13	0
LT. GOVERNOR	3	0	0	3	0
AUDITOR	64	0	0	64	0
ATTORNEY GENERAL	212	0	0	212	0
AGRICULTURE	598	317	0	281	0
INSURANCE	775	18	0	435	322
CONSERVATION	1,077	0	0	1,077	0
ECONOMIC DEVELOPMENT	460	0	0	460	0
EDUCATION	1,545	45	0	1,500	0
HIGHER EDUCATION	1,357	1,325	0	32	0
HEALTH	1,549	509	0	1,040	0
HIGHWAYS	3,177	0	0	3,177	0
LABOR	469	0	0	469	0
MENTAL HEALTH	4,857	457	0	4,400	0
NATURAL RESOURCES	1,309	187	0	1,122	0
PUBLIC SAFETY	55,805	208	50,911	2,932	1,754
SOCIAL SERVICES	4,833	772	0	4,061	0
CORRECTIONS	6,966	684	0	6,282	0
ALL OTHER	5,708	0	0	4,549	1,157

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0	0	0	0	0
Total	127,127	5,032	82,115	36,747	3,233



STATE OF MISSOURI
COMMISSIONER OF ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

Accounting
Budget/Planning
Information Technology Services
Personnel
Purchasing
General Services

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

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

MAXIMUS

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,033,338			1,033,338
BUILDING DEPRECIATION	6,526		6,526	
RETIREMENT/GROUP INSURANCE	354,369		354,369	
OASDHI	80,414		80,414	
BUILDING RENTAL	38,349		38,349	
INSURANCE	10		10	
COMM. OF ADMIN.		11,656	11,656	
ACCOUNTING		973	973	
PERSONNEL		7,650	7,650	
PURCHASING		4,618	4,618	
GENERAL SERVICES		303	303	
TREASURER		52	52	
SECRETARY OF STATE		1,460	1,460	
SECURITY		4,517	4,517	
REVENUE		120	120	
Total Allocated Additions:	479,668	31,349	511,017	511,017
Total To Be Allocated:	1,513,006	31,349		1,544,355



MAXIMUS

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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	820,738	0	642,116	178,623
Other Expense & Cost				
Departmental Expenditures	1,740,062	0	1,361,360	378,702
Unallowable	(1,527,483)	0	(1,185,031)	(332,432)
Departmental Totals				
Total Expenditures	1,033,338	0	808,445	224,893
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,033,338	0	808,445	224,893
Allocation Step 1				
Inbound- All Others	479,668	479,668	0	0
Reallocate Admin Costs		(479,668)	375,274	104,394
1st Allocation	1,513,008	0	1,183,719	329,287
Allocation Step 2				
Inbound- All Others	31,349	31,349	0	0
Reallocate Admin Costs		(31,349)	24,526	6,823
2nd Allocation	31,349	0	24,526	6,823
Total For 15 COMM. OF ADMIN.				
Total Allocated	1,544,355	0	1,208,245	336,110



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	0.9847	11,656		11,656		11,656
INFORMATION TECHNOLOGY	949	51.9145	614,525		614,525	12,860	627,385
BUDGET AND PLANNING	26	1.4223	16,836		16,836	352	17,188
ACCOUNTING	47	2.5711	30,435		30,435	637	31,072
FACILITIES MANAG., DESIGN & CONST	491	26.6600	317,946		317,946	6,653	324,599
PERSONNEL	79	4.3217	51,156		51,156	1,070	52,226
PURCHASING	55	3.0086	35,615		35,615	745	36,360
GENERAL SERVICES	101	5.5252	65,402		65,402	1,369	66,771
ALL OTHER	62	3.3917	40,148		40,148	840	40,988
SubTotal	1,828	100.0000	1,183,719		1,183,719	24,526	1,208,245
Total	1,828	100.0000	1,183,719		1,183,719	24,526	1,208,245

Allocation Basis: Average Number of OA Employees, FY 2015

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	329,287		329,287	6,823	336,110
SubTotal	100	100.0000	329,287		329,287	6,823	336,110
Total	100	100.0000	329,287		329,287	6,823	336,110

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	DEPARTMENTAL	GENERAL GOV'T
COMM. OF ADMIN.	11,656	11,656	0
INFORMATION	627,385	827,385	0
BUDGET AND PLANNING	17,188	17,188	0
ACCOUNTING	31,072	31,072	0
FACILITIES MANAG.,	324,599	324,599	0
PERSONNEL	52,226	52,226	0
PURCHASING	36,360	36,360	0
GENERAL SERVICES	66,771	86,771	0
ALL OTHER	377,098	40,988	336,110
Direct Billed	0	0	0
Total	1,544,355	1,208,245	336,110



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:	171,486,314			171,486,314
BUILDING DEPRECIATION	309,823		309,823	
EQUIPMENT DEPRECIATION	1,852,067		1,852,067	
RETIREMENT/GROUP INSURANCE	17,400,942		17,400,942	
OASDHI	3,418,796		3,418,796	
BUILDING RENTAL	1,031,761		1,031,761	
WORKER'S COMPENSATION	65,032		65,032	
UNEMPLOYMENT COMPENSATION	4,799		4,799	
INSURANCE	552		552	
COMM. OF ADMIN.	614,525	12,860	627,385	
BUDGET AND PLANNING		12,982	12,982	
ACCOUNTING		48,512	48,512	
PERSONNEL		404,849	404,849	
PURCHASING		227,792	227,792	
GENERAL SERVICES		16,334	16,334	
TREASURER		2,625	2,625	
SECRETARY OF STATE		3,996	3,996	
SECURITY		182,385	182,385	
REVENUE		2,150	2,150	
Total Allocated Additions:	<u>24,698,297</u>	<u>914,485</u>	<u>25,612,782</u>	<u>25,612,782</u>
Total To Be Allocated:	<u><u>196,184,611</u></u>	<u><u>914,485</u></u>		<u><u>197,099,096</u></u>

MAXIMUS

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	46,724,614	0	46,724,614
Other Expense & Cost			
Departmental Expenditures	142,564,029	0	142,564,029
Capital Outlay - Departmental	(17,802,329)	0	(17,802,329)
Departmental Totals			
Total Expenditures	171,466,314	0	171,466,314
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	171,466,314	0	171,466,314
Allocation Step 1			
Inbound- All Others	24,698,297	24,698,297	0
Reallocate Admin Costs		(24,698,297)	24,698,297
1st Allocation	198,164,611	0	198,164,611
Allocation Step 2			
Inbound- All Others	914,465	914,465	0
Reallocate Admin Costs		(914,465)	914,465
2nd Allocation	914,465	0	914,465
Total For 16 INFORMATION TECHNOLOGY			
Total Allocated	197,099,096	0	197,099,096



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	196,184,611		196,184,611	914,485	197,099,096
SubTotal	100	100.0000	196,184,611		196,184,611	914,485	197,099,096
Total	100	100.0000	196,184,611		196,184,611	914,485	197,099,096

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SECTION II
ALL OTHER	197,099,096	197,099,096
Direct Billed	0	0
Total	<u>197,099,096</u>	<u>197,099,096</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:	1,591,449			1,591,449
BUILDING DEPRECIATION	23,013		23,013	
EQUIPMENT DEPRECIATION	274		274	
RETIREMENT/GROUP INSURANCE	539,196		539,196	
OASDHI	109,888		109,888	
BUILDING RENTAL	58,869		58,869	
INSURANCE	15		15	
COMM. OF ADMIN.	16,836	352	17,188	
BUDGET AND PLANNING		205,351	205,351	
ACCOUNTING		570	570	
PERSONNEL		11,037	11,037	
GENERAL SERVICES		454	454	
TREASURER		35	35	
SECURITY		7,058	7,058	
REVENUE		62	62	
Total Allocated Additions:	<u>748,091</u>	<u>224,919</u>	<u>973,010</u>	<u>973,010</u>
Total To Be Allocated:	<u><u>2,339,540</u></u>	<u><u>224,919</u></u>		<u><u>2,564,459</u></u>

MAXIMUS

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,522,460	0	951,538	570,922
Other Expense & Cost				
Departmental Expenditures	68,989	0	43,118	25,871
Departmental Totals				
Total Expenditures	1,591,449	0	994,656	596,793
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,591,449	0	994,656	596,793
Allocation Step 1				
Inbound- All Others	748,091	748,091	0	0
Reallocate Admin Costs		(748,091)	467,557	280,534
1st Allocation	2,339,540	0	1,462,213	877,327
Allocation Step 2				
Inbound- All Others	224,919	224,919	0	0
Reallocate Admin Costs		(224,919)	140,574	84,345
2nd Allocation	224,919	0	140,574	84,345
Total For 17 BUDGET AND PLANNING				
Total Allocated	2,564,459	0	1,602,787	981,672



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	329	0.8878	12,982		12,982		12,982
BUDGET AND PLANNING	5,204	14.0438	205,351		205,351		205,351
ACCOUNTING	956	2.5799	37,723		37,723	4,263	41,986
FACILITIES MANAG., DESIGN & CONST	2,142	5.7804	84,522		84,522	9,552	94,074
PERSONNEL	136	0.3670	5,366		5,366	606	5,972
PURCHASING	232	0.6261	9,155		9,155	1,035	10,190
GENERAL SERVICES	155	0.4183	6,116		6,116	691	6,807
TREASURER	62	0.1673	2,446		2,446	276	2,722
SECRETARY OF STATE	330	0.8905	13,022		13,022	1,472	14,494
SECURITY	72	0.1943	2,841		2,841	321	3,162
REVENUE	2,272	6.1313	89,652		89,652	10,132	99,784
JUDICIARY	777	2.0968	30,660		30,660	3,465	34,125
GOVERNOR	919	2.4800	36,263		36,263	4,098	40,361
LT. GOVERNOR	46	0.1241	1,815		1,815	205	2,020
AUDITOR	42	0.1133	1,657		1,657	187	1,844
ATTORNEY GENERAL	62	0.1673	2,446		2,446	276	2,722
AGRICULTURE	1,065	2.8740	42,024		42,024	4,749	46,773
INSURANCE	806	2.1751	31,804		31,804	3,594	35,398
CONSERVATION	115	0.3103	4,538		4,538	513	5,051
ECONOMIC DEVELOPMENT	1,699	4.5850	67,042		67,042	7,577	74,619
EDUCATION	2,831	7.6398	111,710		111,710	12,625	124,335
HIGHER EDUCATION	1,874	5.0572	73,947		73,947	8,357	82,304
HEALTH	1,338	3.6108	52,797		52,797	5,967	58,764
HIGHWAYS	847	2.2857	33,422		33,422	3,777	37,199
LABOR	1,110	2.9955	43,800		43,800	4,950	48,750
MENTAL HEALTH	1,675	4.5202	66,095		66,095	7,470	73,565
NATURAL RESOURCES	1,130	3.0494	44,589		44,589	5,039	49,628
PUBLIC SAFETY	2,476	6.6818	97,702		97,702	11,042	108,744

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	4,975	13.4256	196,311		196,311	22,185	218,496
CORRECTIONS	1,144	3.0872	45,142		45,142	5,102	50,244
ALL OTHER	235	0.6342	9,273		9,273	1,048	10,321
SubTotal	37,056	100.0000	1,462,213		1,462,213	140,574	1,602,787
Total	37,056	100.0000	1,462,213		1,462,213	140,574	1,602,787

Allocation Basis: Budget and Planning Hours by Department, FY 2015

Allocation Source: Budget and Planning Office

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

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	877,327		877,327	84,345	961,672
SubTotal	100	100.0000	877,327		877,327	84,345	961,672
Total	100	100.0000	877,327		877,327	84,345	961,672

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	12,982	12,982	0
BUDGET AND PLANNING	205,351	205,351	0
ACCOUNTING	41,986	41,986	0
FACILITIES MANAG.,	94,074	94,074	0
PERSONNEL	5,972	5,972	0
PURCHASING	10,190	10,190	0
GENERAL SERVICES	6,807	6,807	0
TREASURER	2,722	2,722	0
SECRETARY OF STATE	14,494	14,494	0
SECURITY	3,162	3,162	0
REVENUE	99,784	99,784	0
JUDICIARY	34,125	34,125	0
GOVERNOR	40,361	40,361	0
LT. GOVERNOR	2,020	2,020	0
AUDITOR	1,844	1,844	0
ATTORNEY GENERAL	2,722	2,722	0
AGRICULTURE	46,773	46,773	0
INSURANCE	35,398	35,398	0
CONSERVATION	5,051	5,051	0
ECONOMIC DEVELOPMENT	74,619	74,619	0
EDUCATION	124,335	124,335	0
HIGHER EDUCATION	82,304	82,304	0
HEALTH	58,764	58,764	0
HIGHWAYS	37,199	37,199	0
LABOR	48,750	48,750	0
MENTAL HEALTH	73,565	73,565	0
NATURAL RESOURCES	49,628	49,628	0
PUBLIC SAFETY	108,744	108,744	0
SOCIAL SERVICES	218,496	218,496	0
CORRECTIONS	50,244	50,244	0
ALL OTHER	971,993	10,321	961,672



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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>2,564,459</u>	<u>1,802,787</u>	<u>961,672</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:	2,053,590			2,053,590
BUILDING DEPRECIATION	53,641		53,641	
EQUIPMENT DEPRECIATION	3,294		3,294	
RETIREMENT/GROUP INSURANCE	774,044		774,044	
OASDHI	136,371		136,371	
BUILDING RENTAL	136,854		136,854	
WORKER'S COMPENSATION	21,466		21,466	
UNEMPLOYMENT COMPENSATION	6,212		6,212	
INSURANCE	27		27	
COMM. OF ADMIN.	30,435	637	31,072	
BUDGET AND PLANNING	37,723	4,263	41,986	
ACCOUNTING		1,667	1,667	
PERSONNEL		19,997	19,997	
PURCHASING		84	84	
GENERAL SERVICES		807	807	
TREASURER		94	94	
SECRETARY OF STATE		65,734	65,734	
SECURITY		13,552	13,552	
REVENUE		3,554	3,554	
Total Allocated Additions:	<u>1,200,067</u>	<u>110,389</u>	<u>1,310,456</u>	<u>1,310,456</u>
Total To Be Allocated:	<u><u>3,253,657</u></u>	<u><u>110,389</u></u>		<u><u>3,364,046</u></u>

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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOVT
Wages & Benefits					
Salaries & Wages	1,950,614	0	586,745	1,327,783	36,086
Other Expense & Cost					
Departmental Expenditures	116,676	0	35,156	79,558	2,162
Inter-Government	(4,905)	0	(1,475)	(3,339)	(91)
Capital Outlay	(8,995)	0	(2,708)	(6,123)	(186)
Departmental Totals					
Total Expenditures	2,053,590	0	617,720	1,397,879	37,991
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,053,590	0	617,720	1,397,879	37,991
Allocation Step 1					
Inbound- All Others	1,200,067	1,200,067	0	0	0
Reallocate Admin Costs		(1,200,067)	360,980	816,886	22,201
1st Allocation	3,253,657	0	976,700	2,214,785	60,192
Allocation Step 2					
Inbound- All Others	110,389	110,389	0	0	0
Reallocate Admin Costs		(110,389)	33,205	75,142	2,042
2nd Allocation	110,389	0	33,205	75,142	2,042
Total For 18 ACCOUNTING					
Total Allocated	3,364,046	0	1,011,905	2,289,907	62,234



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.	418	0.0316	309		309		309
INFORMATION TECHNOLOGY	22,805	1.7215	16,849		16,849		16,849
BUDGET AND PLANNING	609	0.0460	450		450		450
ACCOUNTING	1,127	0.0851	833		833		833
FACILITIES MANAG., DESIGN & CONST	11,789	0.8899	8,710		8,710	301	9,011
PERSONNEL	1,894	0.1430	1,399		1,399	48	1,447
PURCHASING	1,325	0.1000	979		979	34	1,013
GENERAL SERVICES	2,409	0.1819	1,780		1,780	62	1,842
TREASURER	1,113	0.0840	822		822	28	850
SECRETARY OF STATE	5,639	0.4257	4,166		4,166	144	4,310
SECURITY	731	0.0552	540		540	19	559
REVENUE	31,464	2.3752	23,246		23,246	804	24,050
LEGISLATURE	15,508	1.1707	11,458		11,458	396	11,854
JUDICIARY	95,850	7.2357	70,816		70,816	2,449	73,265
GOVERNOR	527	0.0398	389		389	13	402
LT. GOVERNOR	130	0.0098	96		96	3	99
AUDITOR	2,748	0.2074	2,030		2,030	70	2,100
ATTORNEY GENERAL	9,003	0.6796	6,652		6,652	230	6,882
AGRICULTURE	10,850	0.8191	8,016		8,016	277	8,293
INSURANCE	14,008	1.0575	10,349		10,349	358	10,707
CONSERVATION	43,355	3.2729	32,031		32,031	1,108	33,139
ECONOMIC DEVELOPMENT	16,752	1.2646	12,377		12,377	428	12,805
EDUCATION	47,509	3.5864	35,100		35,100	1,214	36,314
HIGHER EDUCATION	1,340	0.1012	990		990	34	1,024
HEALTH	43,628	3.2935	32,233		32,233	1,115	33,348
HIGHWAYS	129,397	9.7681	95,601		95,601	3,306	98,907
LABOR	19,323	1.4587	14,276		14,276	494	14,770
MENTAL HEALTH	182,194	13.7538	134,608		134,608	4,655	139,263

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	43,484	3.2826	32,127		32,127	1,111	33,238
PUBLIC SAFETY	127,408	9.6180	94,131		94,131	3,255	97,386
SOCIAL SERVICES	172,184	12.9981	127,212		127,212	4,399	131,611
CORRECTIONS	266,659	20.1298	197,013		197,013	6,812	203,825
ALL OTHER	1,505	0.1136	1,112		1,112	38	1,150
SubTotal	1,324,685	100.0000	978,700		978,700	33,205	1,011,905
Total	1,324,685	100.0000	978,700		978,700	33,205	1,011,905

Allocation Basis: Number of Paychecks, FY 2015

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.	690	0.0300	664		664		664
INFORMATION TECHNOLOGY	32,895	1.4297	31,663		31,663		31,663
BUDGET AND PLANNING	125	0.0054	120		120		120
ACCOUNTING	866	0.0376	834		834		834
FACILITIES MANAG., DESIGN & CONST	54,311	2.3604	52,278		52,278	1,801	54,079
PERSONNEL	864	0.0376	832		832	29	861
PURCHASING	1,372	0.0596	1,321		1,321	45	1,366
GENERAL SERVICES	48,848	2.1230	47,019		47,019	1,620	48,639
TREASURER	56,493	2.4553	54,378		54,378	1,873	56,251
SECRETARY OF STATE	6,918	0.3007	6,659		6,659	229	6,888
SECURITY	251	0.0109	242		242	8	250
REVENUE	86,803	3.7726	83,553		83,553	2,878	86,431
LEGISLATURE	10,562	0.4590	10,167		10,167	350	10,517
JUDICIARY	53,974	2.3458	51,953		51,953	1,790	53,743
GOVERNOR	740	0.0322	712		712	25	737
LT. GOVERNOR	167	0.0073	161		161	6	167
AUDITOR	2,190	0.0952	2,108		2,108	73	2,181
ATTORNEY GENERAL	12,909	0.5610	12,426		12,426	428	12,854
AGRICULTURE	21,789	0.9470	20,973		20,973	722	21,695
INSURANCE	21,353	0.9280	20,554		20,554	708	21,262
CONSERVATION	80,962	3.5187	77,931		77,931	2,684	80,615
ECONOMIC DEVELOPMENT	35,534	1.5443	34,204		34,204	1,178	35,382
EDUCATION	420,105	18.2583	404,376		404,376	13,929	418,305
HIGHER EDUCATION	6,261	0.2721	6,027		6,027	208	6,235
HEALTH	148,941	6.4731	143,365		143,365	4,938	148,303
HIGHWAYS	411,556	17.8867	396,148		396,148	13,645	409,793
LABOR	95,313	4.1424	91,745		91,745	3,160	94,905
MENTAL HEALTH	109,962	4.7791	105,845		105,845	3,646	109,491

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	101,978	4.4321	98,160		98,160	3,381	101,541
PUBLIC SAFETY	125,950	5.4739	121,235		121,235	4,176	125,411
SOCIAL SERVICES	211,056	9.1727	203,155		203,155	6,998	210,153
CORRECTIONS	136,741	5.9429	131,622		131,622	4,534	136,156
ALL OTHER	2,426	0.1054	2,335		2,335	80	2,415
SubTotal	2,300,905	100.0000	2,214,765		2,214,765	75,142	2,289,907
Total	2,300,905	100.0000	2,214,765		2,214,765	75,142	2,289,907

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	60,192		60,192	2,042	62,234
SubTotal	100	100.0000	60,192		60,192	2,042	62,234
Total	100	100.0000	60,192		60,192	2,042	62,234

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.	973	309	664	0
INFORMATION	48,512	16,849	31,663	0
BUDGET AND PLANNING	570	450	120	0
ACCOUNTING	1,667	833	834	0
FACILITIES MANAG.,	63,090	9,011	54,079	0
PERSONNEL	2,308	1,447	861	0
PURCHASING	2,379	1,013	1,366	0
GENERAL SERVICES	50,481	1,842	48,639	0
TREASURER	57,101	850	56,251	0
SECRETARY OF STATE	11,198	4,310	6,888	0
SECURITY	809	559	250	0
REVENUE	110,481	24,050	86,431	0
LEGISLATURE	22,371	11,854	10,517	0
JUDICIARY	127,008	73,265	53,743	0
GOVERNOR	1,139	402	737	0
LT. GOVERNOR	266	99	167	0
AUDITOR	4,281	2,100	2,181	0
ATTORNEY GENERAL	19,736	6,882	12,854	0
AGRICULTURE	29,988	8,293	21,895	0
INSURANCE	31,969	10,707	21,262	0
CONSERVATION	113,754	33,139	80,615	0
ECONOMIC DEVELOPMENT	48,187	12,805	35,382	0
EDUCATION	454,619	36,314	418,305	0
HIGHER EDUCATION	7,259	1,024	6,235	0
HEALTH	181,651	33,348	148,303	0
HIGHWAYS	508,700	98,907	409,793	0
LABOR	109,675	14,770	94,905	0
MENTAL HEALTH	248,754	139,263	109,491	0
NATURAL RESOURCES	134,779	33,238	101,541	0
PUBLIC SAFETY	222,797	97,386	125,411	0
SOCIAL SERVICES	341,764	131,611	210,153	0
CORRECTIONS	339,981	203,825	136,156	0
ALL OTHER	65,799	1,150	2,415	62,234



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOVT
Direct Billed	0	0	0	0
Total	3,364,046	1,011,905	2,289,907	62,234



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".

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	71,186,186			71,186,186
BUILDING DEPRECIATION	245,405		245,405	
EQUIPMENT DEPRECIATION	18,516		18,516	
RETIREMENT/GROUP INSURANCE	7,461,377		7,461,377	
OASDHI	1,274,936		1,274,936	
BUILDING RENTAL	1,022,285		1,022,285	
WORKER'S COMPENSATION	675,806		675,806	
INSURANCE	492		492	
COMM. OF ADMIN.	317,946	6,653	324,599	
BUDGET AND PLANNING	84,522	9,552	94,074	
ACCOUNTING	60,988	2,102	63,090	
PERSONNEL		209,471	209,471	
PURCHASING		34,988	34,988	
GENERAL SERVICES		8,445	8,445	
TREASURER		3,116	3,116	
SECRETARY OF STATE		28,665	28,665	
SECURITY		44,890	44,890	
REVENUE		3,369	3,369	
Total Allocated Additions:	<u>11,162,273</u>	<u>351,251</u>	<u>11,513,524</u>	<u>11,513,524</u>
Total To Be Allocated:	<u><u>82,348,459</u></u>	<u><u>351,251</u></u>		<u><u>82,699,710</u></u>

MAXIMUS

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	17,812,824	0	17,812,824
Other Expense & Cost			
Departmental Expenditures	60,888,613	0	60,888,613
Capital Outlay - Departmental	(7,495,051)	0	(7,495,051)
Departmental Totals			
Total Expenditures	71,186,186	0	71,186,186
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	71,186,186	0	71,186,186
Allocation Step 1			
Inbound- All Others	11,162,273	11,162,273	0
Reallocate Admin Costs		(11,162,273)	11,162,273
1st Allocation	82,348,459	0	82,348,459
Allocation Step 2			
Inbound- All Others	351,251	351,251	0
Reallocate Admin Costs		(351,251)	351,251
2nd Allocation	351,251	0	351,251
Total For 19 FACILITIES MANAG., DESIGN &			
Total Allocated	82,899,710	0	82,899,710



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	82,348,459		82,348,459	351,251	82,699,710
SubTotal	100	100.0000	82,348,459		82,348,459	351,251	82,699,710
Total	100	100.0000	82,348,459		82,348,459	351,251	82,699,710

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

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

Receiving Department	Total	SECTION II
ALL OTHER	82,699,710	82,699,710
Direct Billed	0	0
Total	82,699,710	82,699,710



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:	3,207,866			3,207,866
BUILDING DEPRECIATION	73,298		73,298	
EQUIPMENT DEPRECIATION	603		603	
RETIREMENT/GROUP INSURANCE	1,145,180		1,145,180	
OASDHI	203,097		203,097	
BUILDING RENTAL	187,006		187,006	
WORKER'S COMPENSATION	17,863		17,863	
UNEMPLOYMENT COMPENSATION	172		172	
INSURANCE	46		46	
COMM. OF ADMIN.	51,156	1,070	52,226	
BUDGET AND PLANNING	5,366	606	5,972	
ACCOUNTING	2,231	77	2,308	
PERSONNEL		33,656	33,656	
PURCHASING		232	232	
GENERAL SERVICES		1,363	1,363	
TREASURER		130	130	
SECRETARY OF STATE		6,360	6,360	
SECURITY		17,787	17,787	
REVENUE		105	105	
Total Allocated Additions:	1,686,016	61,386	1,747,404	1,747,404
Total To Be Allocated:	4,893,884	61,386		4,955,270

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

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	2,830,128	0	2,239,631	371,083	219,414
Other Expense & Cost					
Departmental Expenditures	377,738	0	67,940	11,257	298,541
Departmental Totals					
Total Expenditures	3,207,866	0	2,307,571	382,340	517,955
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,207,866	0	2,307,571	382,340	517,955
Allocation Step 1					
Inbound- All Others	1,686,018	0	1,334,235	221,069	130,714
1st Allocation	4,893,884	0	3,641,806	603,409	648,669
Allocation Step 2					
Inbound- All Others	61,386	0	48,576	8,049	4,759
2nd Allocation	61,386	0	48,576	8,049	4,759
Total For 21 PERSONNEL					
Total Allocated	4,955,270	0	3,690,384	611,458	653,428



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	0.0469	1,708		1,708		1,708
INFORMATION TECHNOLOGY	858	2.5149	91,590		91,590		91,590
BUDGET AND PLANNING	23	0.0674	2,455		2,455		2,455
ACCOUNTING	42	0.1231	4,483		4,483		4,483
FACILITIES MANAG., DESIGN & CONST	444	1.3014	47,396		47,396		47,396
PERSONNEL	71	0.2081	7,579		7,579		7,579
PURCHASING	50	0.1466	5,337		5,337	74	5,411
GENERAL SERVICES	91	0.2667	9,714		9,714	135	9,849
SECURITY	6	0.0176	640		640	9	649
REVENUE	1,155	3.3855	123,294		123,294	1,718	125,012
AGRICULTURE	293	0.8588	31,277		31,277	436	31,713
INSURANCE	250	0.7328	26,687		26,687	372	27,059
ECONOMIC DEVELOPMENT	686	2.0108	73,229		73,229	1,020	74,249
HEALTH	1,891	4.9566	180,510		180,510	2,515	183,025
LABOR	688	2.0166	73,442		73,442	1,023	74,465
MENTAL HEALTH	6,424	18.8299	685,746		685,746	9,554	695,302
NATURAL RESOURCES	1,358	3.9805	144,963		144,963	2,020	146,983
PUBLIC SAFETY	2,235	6.5512	238,581		238,581	3,324	241,905
SOCIAL SERVICES	6,840	20.0492	730,155		730,155	10,173	740,328
CORRECTIONS	10,837	31.7654	1,156,827		1,156,827	16,119	1,172,946
ALL OTHER	58	0.1700	8,191		6,191	86	6,277
SubTotal	34,116	100.0000	3,641,806		3,641,806	48,578	3,690,384
Total	34,116	100.0000	3,641,806		3,641,806	48,578	3,690,384

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: Average Number of Merit & UCP Employees, FY 2015

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	0.9847	5,942		5,942		5,942
INFORMATION TECHNOLOGY	949	51.9145	313,259		313,259		313,259
BUDGET AND PLANNING	26	1.4223	8,582		8,582		8,582
ACCOUNTING	47	2.5711	15,514		15,514		15,514
FACILITIES MANAG., DESIGN & CONST	491	26.8600	162,075		162,075		162,075
PERSONNEL	79	4.3217	26,077		26,077		26,077
PURCHASING	55	3.0088	18,155		18,155	2,031	20,186
GENERAL SERVICES	101	5.5252	33,339		33,339	3,729	37,068
ALL OTHER	62	3.3917	20,466		20,466	2,289	22,755
SubTotal	1,828	100.0000	603,409		603,409	8,049	611,458
Total	1,828	100.0000	603,409		603,409	8,049	611,458

Allocation Basis: Average Number of OA Employees, FY 2015

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	648,669		648,669	4,759	653,428
SubTotal	100	100.0000	648,669		648,669	4,759	653,428
Total	100	100.0000	648,669		648,669	4,759	653,428

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.	7,650	1,708	5,942	0
INFORMATION	404,649	91,590	313,259	0
BUDGET AND PLANNING	11,037	2,455	8,582	0
ACCOUNTING	19,997	4,483	15,514	0
FACILITIES MANAG.,	209,471	47,396	162,075	0
PERSONNEL	33,656	7,579	26,077	0
PURCHASING	25,597	5,411	20,186	0
GENERAL SERVICES	46,917	9,849	37,068	0
SECURITY	649	649	0	0
REVENUE	125,012	125,012	0	0
AGRICULTURE	31,713	31,713	0	0
INSURANCE	27,059	27,059	0	0
ECONOMIC DEVELOPMENT	74,249	74,249	0	0
HEALTH	183,025	183,025	0	0
LABOR	74,465	74,465	0	0
MENTAL HEALTH	695,302	695,302	0	0
NATURAL RESOURCES	146,983	146,983	0	0
PUBLIC SAFETY	241,905	241,905	0	0
SOCIAL SERVICES	740,328	740,328	0	0
CORRECTIONS	1,172,946	1,172,946	0	0
ALL OTHER	682,460	6,277	22,755	653,428
Direct Billed	0	0	0	0
Total	4,955,270	3,690,384	611,458	653,428



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 2015.

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:	4,174,755			4,174,755
BUILDING DEPRECIATION	36,565		36,565	
EQUIPMENT DEPRECIATION	44,044		44,044	
RETIREMENT/GROUP INSURANCE	947,353		947,353	
OASDHI	171,824		171,824	
BUILDING RENTAL	93,284		93,284	
WORKER'S COMPENSATION	38,014		38,014	
INSURANCE	32		32	
COMM. OF ADMIN.	35,615	745	36,360	
BUDGET AND PLANNING	9,155	1,035	10,190	
ACCOUNTING	2,300	79	2,379	
PERSONNEL	23,492	2,105	25,597	
PURCHASING		876	876	
GENERAL SERVICES		942	942	
TREASURER		127	127	
SECURITY		10,729	10,729	
REVENUE		65	65	
Total Allocated Additions:	1,401,678	16,703	1,418,381	1,418,381
Total To Be Allocated:	5,576,433	16,703		5,593,136

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

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,152,214	0	1,553,633	598,581
Other Expense & Cost				
Departmental Expenditures	2,825,604	0	567,800	2,057,604
Capital Outlay - Departmental	(101,954)	0	(3,334)	(98,620)
Refunds	(501,109)	0	(500,000)	(1,109)
Departmental Totals				
Total Expenditures	4,174,755	0	1,618,099	2,556,656
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	4,174,755	0	1,616,099	2,556,656
Allocation Step 1				
Inbound- All Others	1,401,678	0	1,011,639	389,839
1st Allocation	5,578,433	0	2,629,938	2,946,495
Allocation Step 2				
Inbound- All Others	16,703	0	12,058	4,645
2nd Allocation	16,703	0	12,058	4,645
Total For 22 PURCHASING				
Total Allocated	5,593,136	0	2,641,996	2,951,140



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,616,819	0.1756	4,618		4,618		4,618
INFORMATION TECHNOLOGY	79,746,333	8.6615	227,792		227,792		227,792
BUDGET AND PLANNING	82						
ACCOUNTING	29,585	0.0032	84		84		84
FACILITIES MANAG., DESIGN & CONST	12,248,806	1.3304	34,988		34,988		34,988
PERSONNEL	81,101	0.0088	232		232		232
PURCHASING	306,544	0.0333	876		876		876
GENERAL SERVICES	12,690,000	1.3783	36,248		36,248	185	36,433
TREASURER	837,735	0.0910	2,393		2,393	12	2,405
SECRETARY OF STATE	6,512,555	0.7073	18,603		18,603	95	18,698
SECURITY	141,749	0.0154	405		405	2	407
REVENUE	15,184,058	1.6492	43,373		43,373	221	43,594
AUDITOR	576,498	0.0626	1,647		1,647	8	1,655
ATTORNEY GENERAL	1,687,709	0.1833	4,821		4,821	25	4,846
AGRICULTURE	2,265,501	0.2461	6,471		6,471	33	6,504
INSURANCE	1,523,572	0.1655	4,352		4,352	22	4,374
CONSERVATION	22,313,954	2.4236	63,739		63,739	325	64,064
ECONOMIC DEVELOPMENT	25,811,889	2.8035	73,730		73,730	376	74,106
EDUCATION	77,428,295	8.4097	221,170		221,170	1,129	222,299
HIGHER EDUCATION	8,820,064	0.9580	25,194		25,194	129	25,323
HEALTH	79,393,640	8.6232	226,784		226,784	1,158	227,942
LABOR	817,099	0.0887	2,334		2,334	12	2,346
MENTAL HEALTH	33,320,207	3.6190	95,178		95,178	486	95,664
NATURAL RESOURCES	8,836,644	0.9598	25,241		25,241	129	25,370
PUBLIC SAFETY	52,357,949	5.6867	149,558		149,558	764	150,322
SOCIAL SERVICES	265,274,398	28.8123	757,743		757,743	3,871	761,614
CORRECTIONS	210,533,404	22.8666	601,379		601,379	3,071	604,450
ALL OTHER	344,776	0.0374	985		985	5	990

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	920,700,966	100.0000	2,629,938		2,629,938	12,058	2,641,996
Total	920,700,966	100.0000	2,629,938		2,629,938	12,058	2,641,996

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsoft Access Query from SAM II Data Warehouse

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	2,946,495		2,946,495	4,645	2,951,140
SubTotal	100	100.0000	2,946,495		2,946,495	4,645	2,951,140
Total	100	100.0000	2,946,495		2,946,495	4,645	2,951,140

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.	4,618	4,618	0
INFORMATION	227,792	227,792	0
ACCOUNTING	84	84	0
FACILITIES MANAG.,	34,988	34,988	0
PERSONNEL	232	232	0
PURCHASING	876	876	0
GENERAL SERVICES	36,433	36,433	0
TREASURER	2,405	2,405	0
SECRETARY OF STATE	18,698	18,698	0
SECURITY	407	407	0
REVENUE	43,594	43,594	0
AUDITOR	1,655	1,655	0
ATTORNEY GENERAL	4,846	4,846	0
AGRICULTURE	6,504	6,504	0
INSURANCE	4,374	4,374	0
CONSERVATION	64,064	64,084	0
ECONOMIC DEVELOPMENT	74,106	74,106	0
EDUCATION	222,299	222,299	0
HIGHER EDUCATION	25,323	25,323	0
HEALTH	227,942	227,942	0
LABOR	2,346	2,346	0
MENTAL HEALTH	95,664	95,664	0
NATURAL RESOURCES	25,370	25,370	0
PUBLIC SAFETY	150,322	150,322	0
SOCIAL SERVICES	761,614	761,614	0
CORRECTIONS	604,450	604,450	0
ALL OTHER	2,952,130	990	2,951,140
Direct Billed	0	0	0
Total	5,593,136	2,641,996	2,951,140



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".

MAXIMUS

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,281,464			15,281,464
BUILDING DEPRECIATION	47,226		47,226	
EQUIPMENT DEPRECIATION	2,595		2,595	
RETIREMENT/GROUP INSURANCE	1,423,399		1,423,399	
OASDHI	229,855		229,855	
BUILDING RENTAL	269,422		269,422	
WORKER'S COMPENSATION	64,724		64,724	
INSURANCE	31,400		31,400	
COMM. OF ADMIN.	65,402	1,369	66,771	
BUDGET AND PLANNING	6,116	691	6,807	
ACCOUNTING	46,799	1,682	50,481	
PERSONNEL	43,053	3,864	46,917	
PURCHASING	36,248	185	36,433	
GENERAL SERVICES		1,733	1,733	
TREASURER		2,416	2,416	
SECURITY		6,776	6,776	
REVENUE		1,392	1,392	
Total Allocated Additions:	<u>2,268,239</u>	<u>20,108</u>	<u>2,288,347</u>	<u>2,288,347</u>
Total To Be Allocated:	<u><u>17,549,703</u></u>	<u><u>20,108</u></u>		<u><u>17,569,811</u></u>

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

	Total	General & Admin	RISK MANAGEMENT	SECTION II
Wages & Benefits				
Salaries & Wages	3,049,887	0	588,005	2,463,882
Other Expense & Cost				
Departmental Expenditures	23,826,047	0	9,881,567	13,944,480
General and Administrative	303,797	0	58,372	245,425
Unallowable Risk Management	(9,869,376)	0	(9,869,376)	0
Capital Outlay - Departmental	(2,004,927)	0	0	(2,004,927)
Capital Outlay - G & A	(23,984)	0	(4,604)	(19,380)
Departmental Totals				
Total Expenditures	15,281,484	0	651,984	14,829,500
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	15,281,464	0	651,984	14,829,500
Allocation Step 1				
Inbound- All Others	2,288,239	0	435,819	1,832,420
1st Allocation	17,549,703	0	1,087,783	16,461,920
Allocation Step 2				
Inbound- All Others	20,108	0	3,864	18,244
2nd Allocation	20,108	0	3,864	18,244
Total For 23 GENERAL SERVICES				
Total Allocated	17,589,811	0	1,091,647	18,478,184



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	0.0278	303		303		303
INFORMATION TECHNOLOGY	971	1.5016	16,334		16,334		16,334
BUDGET AND PLANNING	27	0.0418	454		454		454
ACCOUNTING	48	0.0742	807		807		807
FACILITIES MANAG., DESIGN & CONST	502	0.7763	8,445		8,445		8,445
PERSONNEL	81	0.1253	1,363		1,363		1,363
PURCHASING	56	0.0866	942		942		942
GENERAL SERVICES	103	0.1593	1,733		1,733		1,733
TREASURER	46	0.0711	774		774	3	777
SECRETARY OF STATE	233	0.3603	3,920		3,920	14	3,934
SECURITY	32	0.0495	538		538	2	540
REVENUE	1,288	1.9918	21,667		21,667	79	21,746
LEGISLATURE	667	1.0315	11,220		11,220	41	11,261
JUDICIARY	4,091	6.3266	68,819		68,819	251	69,070
GOVERNOR	22	0.0340	370		370	1	371
LT. GOVERNOR	6	0.0093	101		101		101
AUDITOR	113	0.1747	1,901		1,901	7	1,908
ATTORNEY GENERAL	373	0.5768	6,275		6,275	23	6,298
AGRICULTURE	495	0.7655	8,327		8,327	30	8,357
INSURANCE	765	1.1830	12,889		12,869	47	12,916
CONSERVATION	1,895	2.9305	31,878		31,878	116	31,994
ECONOMIC DEVELOPMENT	810	1.2526	13,628		13,628	50	13,678
EDUCATION	2,639	4.0811	44,393		44,393	162	44,555
HIGHER EDUCATION	57	0.0881	959		959	4	963
HEALTH	1,830	2.8300	30,784		30,784	112	30,896
HIGHWAYS	5,591	8.6482	94,052		94,052	344	94,396
LABOR	826	1.2774	13,895		13,895	51	13,946
MENTAL HEALTH	7,742	11.9727	130,237		130,237	476	130,713

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	1,974	3.0527	33,207		33,207	121	33,328
PUBLIC SAFETY	5,160	7.9797	86,802		86,802	317	87,119
SOCIAL SERVICES	7,147	11.0525	120,227		120,227	439	120,666
CORRECTIONS	11,051	17.0901	185,900		185,900	682	186,582
ALL OTHER	8,005	12.3794	134,661		134,661	492	135,153
SubTotal	64,664	100.0000	1,087,783		1,087,783	3,864	1,091,647
Total	64,664	100.0000	1,087,783		1,087,783	3,864	1,091,647

Allocation Basis: Total Number of Employees, FY 2015

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	16,461,920		16,461,920	16,244	16,478,164
SubTotal	100	100.0000	16,461,920		16,461,920	16,244	16,478,164
Total	100	100.0000	16,461,920		16,461,920	16,244	16,478,164

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	SECTION II
COMM. OF ADMIN.	303	303	0
INFORMATION	16,334	16,334	0
BUDGET AND PLANNING	454	454	0
ACCOUNTING	807	807	0
FACILITIES MANAG.,	8,445	8,445	0
PERSONNEL	1,363	1,363	0
PURCHASING	942	942	0
GENERAL SERVICES	1,733	1,733	0
TREASURER	777	777	0
SECRETARY OF STATE	3,934	3,934	0
SECURITY	540	540	0
REVENUE	21,746	21,746	0
LEGISLATURE	11,261	11,261	0
JUDICIARY	69,070	69,070	0
GOVERNOR	371	371	0
LT. GOVERNOR	101	101	0
AUDITOR	1,908	1,908	0
ATTORNEY GENERAL	6,298	6,298	0
AGRICULTURE	8,357	8,357	0
INSURANCE	12,916	12,916	0
CONSERVATION	31,994	31,994	0
ECONOMIC DEVELOPMENT	13,676	13,676	0
EDUCATION	44,555	44,555	0
HIGHER EDUCATION	963	963	0
HEALTH	30,896	30,896	0
HIGHWAYS	94,396	94,396	0
LABOR	13,946	13,946	0
MENTAL HEALTH	130,713	130,713	0
NATURAL RESOURCES	33,328	33,328	0
PUBLIC SAFETY	87,119	87,119	0
SOCIAL SERVICES	120,666	120,666	0
CORRECTIONS	186,582	186,582	0
ALL OTHER	16,613,317	135,153	16,478,164

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	SECTION II
Direct Billed	0	0	0
Total	<u>17,569,811</u>	<u>1,091,647</u>	<u>16,478,164</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:	3,444,057			3,444,057
BUILDING DEPRECIATION	70,724		70,724	
RETIREMENT/GROUP INSURANCE	791,612		791,612	
OASDHI	142,527		142,527	
BUILDING RENTAL	181,280		181,280	
WORKER'S COMPENSATION	35,248		35,248	
UNEMPLOYMENT COMPENSATION	1,737		1,737	
INSURANCE	26		26	
BUDGET AND PLANNING	2,446	276	2,722	
ACCOUNTING	55,200	1,901	57,101	
PURCHASING	2,393	12	2,405	
GENERAL SERVICES	774	3	777	
TREASURER		2,715	2,715	
SECRETARY OF STATE		43,721	43,721	
SECURITY		12,987	12,987	
REVENUE		74	74	
Total Allocated Additions:	1,283,967	61,689	1,345,656	1,345,656
Total To Be Allocated:	4,728,024	61,689		4,789,713

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,977,508	0	93,529	1,883,979
Other Expense & Cost				
Departmental Expenditures	1,466,549	0	69,368	1,397,181
Refunds	41,212,763	0	0	41,212,763
Refunds	(41,212,763)	0	0	(41,212,763)
Departmental Totals				
Total Expenditures	3,444,057	0	162,897	3,281,160
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	3,444,057	0	162,897	3,281,160
Allocation Step 1				
Inbound- All Others	1,283,967	1,283,967	0	0
Reallocate Admin Costs		(1,283,967)	60,729	1,223,238
1st Allocation	4,728,024	0	223,626	4,504,398
Allocation Step 2				
Inbound- All Others	61,689	61,689	0	0
Reallocate Admin Costs		(61,689)	2,918	58,771
2nd Allocation	61,689	0	2,918	58,771
Total For 24 TREASURER				
Total Allocated	4,789,713	0	228,544	4,563,169



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.	1,108	0.0234	52		52		52
INFORMATION TECHNOLOGY	55,700	1.1740	2,625		2,625		2,625
BUDGET AND PLANNING	734	0.0155	35		35		35
ACCOUNTING	1,993	0.0420	94		94		94
FACILITIES MANAG., DESIGN & CONST	66,100	1.3932	3,116		3,116		3,116
PERSONNEL	2,758	0.0581	130		130		130
PURCHASING	2,697	0.0568	127		127		127
GENERAL SERVICES	51,257	1.0803	2,416		2,416		2,416
TREASURER	57,606	1.2142	2,715		2,715		2,715
SECRETARY OF STATE	12,557	0.2647	592		592	8	600
SECURITY	982	0.0207	46		46	1	47
REVENUE	847,647	17.8656	39,953		39,953	549	40,502
LEGISLATURE	26,070	0.5495	1,229		1,229	17	1,246
JUDICIARY	149,824	3.1578	7,062		7,062	97	7,159
GOVERNOR	1,267	0.0267	80		60	1	61
LT. GOVERNOR	297	0.0063	14		14		14
AUDITOR	4,938	0.1041	233		233	3	236
ATTORNEY GENERAL	21,912	0.4818	1,033		1,033	14	1,047
AGRICULTURE	32,639	0.6679	1,538		1,538	21	1,559
INSURANCE	35,361	0.7453	1,667		1,667	23	1,690
CONSERVATION	124,317	2.6202	5,859		5,859	81	5,940
ECONOMIC DEVELOPMENT	52,286	1.1020	2,484		2,464	34	2,498
EDUCATION	467,614	9.8558	22,040		22,040	303	22,343
HIGHER EDUCATION	7,601	0.1602	358		358	5	363
HEALTH	192,589	4.0587	9,076		9,076	125	9,201
HIGHWAYS	540,953	11.4016	25,497		25,497	350	25,847
LABOR	114,636	2.4162	5,403		5,403	74	5,477
MENTAL HEALTH	292,156	6.1577	13,770		13,770	189	13,959



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	145,462	3.0859	6,856		8,856	94	6,950
PUBLIC SAFETY	253,358	5.3400	11,942		11,942	164	12,106
SOCIAL SERVICES	772,817	16.2885	36,425		36,425	501	36,926
CORRECTIONS	403,400	8.5024	19,014		19,014	261	19,275
ALL OTHER	3,931	0.0829	185		185	3	188
SubTotal	4,744,547	100.0000	223,626		223,826	2,918	226,544
Total	4,744,547	100.0000	223,626		223,626	2,918	226,544

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	4,504,398		4,504,398	58,771	4,563,169
SubTotal	100	100.0000	4,504,398		4,504,398	58,771	4,563,169
Total	100	100.0000	4,504,398		4,504,398	58,771	4,563,169

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.	52	52	0
INFORMATION	2,625	2,625	0
BUDGET AND PLANNING	35	35	0
ACCOUNTING	94	94	0
FACILITIES MANAG.,	3,116	3,116	0
PERSONNEL	130	130	0
PURCHASING	127	127	0
GENERAL SERVICES	2,416	2,416	0
TREASURER	2,715	2,715	0
SECRETARY OF STATE	600	600	0
SECURITY	47	47	0
REVENUE	40,502	40,502	0
LEGISLATURE	1,246	1,246	0
JUDICIARY	7,159	7,159	0
GOVERNOR	61	61	0
LT. GOVERNOR	14	14	0
AUDITOR	236	236	0
ATTORNEY GENERAL	1,047	1,047	0
AGRICULTURE	1,559	1,559	0
INSURANCE	1,690	1,690	0
CONSERVATION	5,940	5,940	0
ECONOMIC DEVELOPMENT	2,498	2,498	0
EDUCATION	22,343	22,343	0
HIGHER EDUCATION	363	363	0
HEALTH	9,201	9,201	0
HIGHWAYS	25,847	25,847	0
LABOR	5,477	5,477	0
MENTAL HEALTH	13,959	13,959	0
NATURAL RESOURCES	6,950	6,950	0
PUBLIC SAFETY	12,106	12,106	0
SOCIAL SERVICES	36,926	36,926	0
CORRECTIONS	19,275	19,275	0
ALL OTHER	4,563,357	188	4,563,169



MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	4,789,713	226,544	4,563,169



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:	28,833,018			28,833,018
BUILDING DEPRECIATION	495,089		495,089	
RETIREMENT/GROUP INSURANCE	3,783,158		3,783,158	
OASDHI	665,015		665,015	
BUILDING RENTAL	1,529,340		1,529,340	
WORKER'S COMPENSATION	64,789		64,789	
UNEMPLOYMENT COMPENSATION	13,805		13,805	
INSURANCE	132		132	
BUDGET AND PLANNING	13,022	1,472	14,494	
ACCOUNTING	10,825	373	11,198	
PURCHASING	18,803	95	18,698	
GENERAL SERVICES	3,920	14	3,934	
TREASURER	592	8	600	
SECRETARY OF STATE		171,856	171,856	
SECURITY		60,701	60,701	
REVENUE		722	722	
Total Allocated Additions:	6,598,290	235,241	6,833,531	6,833,531
Total To Be Allocated:	35,431,308	235,241		35,666,549

MAXIMUS

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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	7,179,278	0	2,063,788	5,115,490
Other Expense & Cost				
Departmental Expenditures	17,690,679	0	396,418	17,294,261
General and Administrative	4,561,662	0	1,311,322	3,250,340
Capital Outlay - Departmental	(55,455)	0	(45,074)	(10,381)
Capital Outlay - G & A	(543,166)	0	(158,141)	(385,025)
Postage	0	0	0	0
Departmental Totals				
Total Expenditures	28,833,018	0	3,570,313	25,262,705
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	28,833,018	0	3,570,313	25,262,705
Allocation Step 1				
Inbound- All Others	6,598,290	0	1,898,775	4,701,515
1st Allocation	35,431,308	0	5,467,088	29,964,220
Allocation Step 2				
Inbound- All Others	235,241	0	67,823	167,418
2nd Allocation	235,241	0	67,823	167,418
Total For 25 SECRETARY OF STATE				
Total Allocated	35,666,549	0	5,534,711	30,131,838



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.	110	0.0267	1,460		1,460		1,460
INFORMATION TECHNOLOGY	301	0.0731	3,996		3,996		3,996
ACCOUNTING	4,951	1.2024	65,734		65,734		65,734
FACILITIES MANAG., DESIGN & CONST	2,159	0.5243	28,665		28,665		28,665
PERSONNEL	479	0.1163	6,360		6,360		6,360
TREASURER	3,293	0.7997	43,721		43,721		43,721
SECRETARY OF STATE	12,944	3.1435	171,856		171,856		171,856
SECURITY	61	0.0148	810		810	11	821
REVENUE	1,526	0.3706	20,260		20,260	266	20,526
LEGISLATURE	1,157	0.2810	15,361		15,361	202	15,563
JUDICIARY	48,409	11.7561	642,719		642,719	8,447	651,166
GOVERNOR	165	0.0401	2,191		2,191	29	2,220
LT. GOVERNOR	51	0.0124	677		677	9	686
AUDITOR	1,728	0.4196	22,942		22,942	302	23,244
ATTORNEY GENERAL	70,560	17.1355	936,815		936,815	12,312	949,127
AGRICULTURE	1,008	0.2448	13,383		13,383	176	13,559
INSURANCE	11,409	2.7707	151,476		151,476	1,991	153,467
CONSERVATION	267	0.0648	3,545		3,545	47	3,592
ECONOMIC DEVELOPMENT	5,160	1.2531	68,509		68,509	900	69,409
EDUCATION	7,387	1.7939	98,076		98,076	1,289	99,365
HIGHER EDUCATION	2,346	0.5697	31,147		31,147	409	31,556
HEALTH	15,945	3.8723	211,699		211,699	2,782	214,481
HIGHWAYS	1,866	0.4532	24,775		24,775	326	25,101
LABOR	17,580	4.2693	233,407		233,407	3,068	236,475
MENTAL HEALTH	17,398	4.2251	230,991		230,991	3,036	234,027
NATURAL RESOURCES	12,453	3.0242	185,337		165,337	2,173	167,510
PUBLIC SAFETY	22,441	5.4498	297,946		297,946	3,916	301,862
SOCIAL SERVICES	71,866	17.4527	954,154		954,154	12,540	966,694

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	71,903	17.4617	954,643		954,643	12,545	967,188
ALL OTHER	4,853	1.1786	64,433		64,433	847	65,280
SubTotal	411,776	100.0000	5,467,088		5,467,088	67,623	5,534,711
Total	411,776	100.0000	5,467,088		5,467,088	67,623	5,534,711

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	29,964,220		29,964,220	167,618	30,131,838
SubTotal	100	100.0000	29,964,220		29,964,220	167,618	30,131,838
Total	100	100.0000	29,964,220		29,964,220	167,618	30,131,838

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
COMM. OF ADMIN.	1,460	1,460	0
INFORMATION	3,996	3,996	0
ACCOUNTING	65,734	65,734	0
FACILITIES MANAG.,	28,665	28,665	0
PERSONNEL	6,360	6,360	0
TREASURER	43,721	43,721	0
SECRETARY OF STATE	171,856	171,856	0
SECURITY	821	821	0
REVENUE	20,526	20,526	0
LEGISLATURE	15,563	15,563	0
JUDICIARY	651,166	651,166	0
GOVERNOR	2,220	2,220	0
LT. GOVERNOR	686	686	0
AUDITOR	23,244	23,244	0
ATTORNEY GENERAL	949,127	949,127	0
AGRICULTURE	13,559	13,559	0
INSURANCE	153,467	153,467	0
CONSERVATION	3,592	3,592	0
ECONOMIC DEVELOPMENT	69,409	69,409	0
EDUCATION	99,365	99,365	0
HIGHER EDUCATION	31,556	31,556	0
HEALTH	214,481	214,481	0
HIGHWAYS	25,101	25,101	0
LABOR	236,475	236,475	0
MENTAL HEALTH	234,027	234,027	0
NATURAL RESOURCES	167,510	167,510	0
PUBLIC SAFETY	301,862	301,862	0
SOCIAL SERVICES	966,694	966,694	0
CORRECTIONS	967,188	967,188	0
ALL OTHER	30,197,118	65,280	30,131,838
Direct Billed	0	0	0



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

Receiving Department	Total	RECORDS	GENERAL GOV'T
Total	35,666,549	5,534,711	30,131,838



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:	1,098,028			1,098,028
BUILDING DEPRECIATION	4,089		4,089	
RETIREMENT/GROUP INSURANCE	483,964		483,964	
OASDHI	87,138		87,138	
INSURANCE	18		18	
BUDGET AND PLANNING	2,841	321	3,162	
ACCOUNTING	782	27	809	
PERSONNEL	640	9	649	
PURCHASING	405	2	407	
GENERAL SERVICES	538	2	540	
TREASURER	46	1	47	
SECRETARY OF STATE	810	11	821	
SECURITY		9,035	9,035	
Total Allocated Additions:	581,271	9,408	590,679	590,679
Total To Be Allocated:	1,679,299	9,408		1,688,707

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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,235,481	0	1,235,481
Other Expense & Cost			
Departmental Expenditures	84,794	0	84,794
General and Administrative	14,594	0	14,594
Capital Outlay - Departmental	(6,700)	0	(6,700)
Capital Outlay - G/A	0	0	0
Unallowable Security	(230,141)	0	(230,141)
Departmental Totals			
Total Expenditures	1,098,028	0	1,098,028
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,098,028	0	1,098,028
Allocation Step 1			
Inbound- All Others	581,271	581,271	0
Reallocate Admin Costs		(581,271)	581,271
1st Allocation	1,679,299	0	1,679,299
Allocation Step 2			
Inbound- All Others	9,408	9,408	0
Reallocate Admin Costs		(9,408)	9,408
2nd Allocation	9,408	0	9,408
Total For 26 SECURITY			
Total Allocated	1,688,707	0	1,688,707



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.	16	0.2690	4,517		4,517		4,517
INFORMATION TECHNOLOGY	646	10.8608	182,385		182,385		182,385
BUDGET AND PLANNING	25	0.4203	7,058		7,058		7,058
ACCOUNTING	48	0.8070	13,552		13,552		13,552
FACILITIES MANAG., DESIGN & CONST	159	2.6732	44,890		44,890		44,890
PERSONNEL	63	1.0592	17,787		17,787		17,787
PURCHASING	38	0.6389	10,729		10,729		10,729
GENERAL SERVICES	24	0.4035	6,776		6,776		6,776
TREASURER	46	0.7734	12,987		12,987		12,987
SECRETARY OF STATE	215	3.6147	60,701		60,701		60,701
SECURITY	32	0.5380	9,035		9,035		9,035
REVENUE	903	15.1814	254,944		254,944	1,831	256,775
LEGISLATURE	446	7.4983	125,919		125,919	905	126,824
JUDICIARY	61	1.0256	17,222		17,222	124	17,346
GOVERNOR	23	0.3867	6,494		6,494	47	6,541
LT. GOVERNOR	6	0.1009	1,694		1,694	12	1,706
AUDITOR	92	1.5467	25,974		25,974	187	26,161
ATTORNEY GENERAL	224	3.7660	63,242		63,242	455	63,697
AGRICULTURE	4	0.0672	1,129		1,129	8	1,137
INSURANCE	206	3.4633	58,160		58,160	418	58,578
ECONOMIC DEVELOPMENT	435	7.3134	122,814		122,814	883	123,697
EDUCATION	272	4.5730	76,794		76,794	552	77,346
HIGHER EDUCATION	56	0.9415	15,810		15,810	114	15,924
HEALTH	89	1.4963	25,127		25,127	181	25,308
HIGHWAYS	536	9.0114	151,329		151,329	1,088	152,417
LABOR	353	5.9348	99,662		99,662	716	100,378
NATURAL RESOURCES	323	5.4304	91,193		91,193	655	91,848
PUBLIC SAFETY	193	3.2448	54,490		54,490	392	54,882

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	390	6.5568	110,109		110,109	791	110,900
ALL OTHER	24	0.4035	6,776		6,776	49	6,825
SubTotal	5,948	100.0000	1,679,299		1,679,299	9,408	1,688,707
Total	5,948	100.0000	1,679,299		1,679,299	9,408	1,688,707

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.	4,517	4,517
INFORMATION	182,385	182,385
BUDGET AND PLANNING	7,058	7,058
ACCOUNTING	13,552	13,552
FACILITIES MANAG.,	44,890	44,890
PERSONNEL	17,787	17,787
PURCHASING	10,729	10,729
GENERAL SERVICES	6,776	6,776
TREASURER	12,987	12,987
SECRETARY OF STATE	60,701	60,701
SECURITY	9,035	9,035
REVENUE	256,775	256,775
LEGISLATURE	126,824	126,824
JUDICIARY	17,346	17,346
GOVERNOR	6,541	6,541
LT. GOVERNOR	1,706	1,706
AUDITOR	26,161	26,161
ATTORNEY GENERAL	63,697	63,697
AGRICULTURE	1,137	1,137
INSURANCE	58,578	58,578
ECONOMIC DEVELOPMENT	123,697	123,697
EDUCATION	77,346	77,346
HIGHER EDUCATION	15,924	15,924
HEALTH	25,308	25,308
HIGHWAYS	152,417	152,417
LABOR	100,378	100,378
NATURAL RESOURCES	91,848	91,848
PUBLIC SAFETY	54,882	54,882
SOCIAL SERVICES	110,900	110,900
ALL OTHER	6,825	6,825
Direct Billed	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Total	<u>1,688,707</u>	<u>1,688,707</u>



STATE OF MISSOURI
REVENUE
NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	452,728,201			452,728,201
BUILDING DEPRECIATION	679,161		679,161	
RETIREMENT/GROUP INSURANCE	19,323,167		19,323,167	
OASDHI	3,200,160		3,200,160	
BUILDING RENTAL	2,936,247		2,936,247	
WORKER'S COMPENSATION	10,407		10,407	
UNEMPLOYMENT COMPENSATION	150,814		150,814	
INSURANCE	872		872	
BUDGET AND PLANNING	89,652	10,132	99,784	
ACCOUNTING	106,799	3,682	110,481	
PERSONNEL	123,294	1,718	125,012	
PURCHASING	43,373	221	43,594	
GENERAL SERVICES	21,667	79	21,746	
TREASURER	39,953	549	40,502	
SECRETARY OF STATE	20,260	266	20,526	
SECURITY	254,944	1,831	256,775	
REVENUE		89,102	89,102	
Total Allocated Additions:	<u>27,000,770</u>	<u>107,580</u>	<u>27,108,350</u>	<u>27,108,350</u>
Total To Be Allocated:	<u><u>479,728,971</u></u>	<u><u>107,580</u></u>		<u><u>479,836,551</u></u>

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

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	37,550,468	0	143,885	37,406,583
Other Expense & Cost				
Departmental Expenditures	396,384,896	0	4,178	396,380,718
General and Administrative	20,081,760	0	76,949	20,004,811
Refunds	1,234,226,222	0	0	1,234,226,222
Capital Outlay - Departmental	(831,372)	0	0	(831,372)
Capital Outlay - G & A	(457,551)	0	(1,753)	(455,798)
Refunds	(1,234,226,222)	0	0	(1,234,226,222)
Departmental Totals				
Total Expenditures	452,728,201	0	223,259	452,504,942
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	452,728,201	0	223,259	452,504,942
Allocation Step 1				
Inbound- All Others	27,000,770	0	103,461	26,897,309
1st Allocation	479,728,971	0	326,720	479,402,251
Allocation Step 2				
Inbound- All Others	107,580	0	412	107,168
2nd Allocation	107,580	0	412	107,168
Total For 27 REVENUE				
Total Allocated	479,836,551	0	327,132	479,509,419



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	4,786	0.0366	120		120		120
INFORMATION TECHNOLOGY	86,079	0.6580	2,150		2,150		2,150
BUDGET AND PLANNING	2,490	0.0190	62		62		62
ACCOUNTING	142,275	1.0876	3,554		3,554		3,554
FACILITIES MANAG., DESIGN & CONST	134,884	1.0311	3,369		3,369		3,369
PERSONNEL	4,220	0.0323	105		105		105
PURCHASING	2,621	0.0200	65		65		65
GENERAL SERVICES	55,751	0.4262	1,392		1,392		1,392
TREASURER	2,976	0.0228	74		74		74
SECRETARY OF STATE	28,907	0.2210	722		722		722
REVENUE	3,567,408	27.2715	89,102		89,102		89,102
LEGISLATURE	52,285	0.3997	1,308		1,308	2	1,308
JUDICIARY	325,628	2.4908	8,138		8,138	15	8,153
GOVERNOR	9,838	0.0752	246		246		246
LT. GOVERNOR	724	0.0055	18		18		18
AUDITOR	10,088	0.0770	251		251		251
ATTORNEY GENERAL	23,322	0.1783	582		582	1	583
AGRICULTURE	10,790	0.0825	269		269		269
INSURANCE	162	0.0012	4		4		4
CONSERVATION	108,518	0.8296	2,710		2,710	5	2,715
ECONOMIC DEVELOPMENT	36,424	0.2784	910		910	2	912
EDUCATION	1,165,860	8.9125	29,119		29,119	53	29,172
HIGHER EDUCATION	1,304,544	9.9727	32,583		32,583	59	32,642
HEALTH	444,424	3.3974	11,100		11,100	20	11,120
HIGHWAYS	431,519	3.2988	10,778		10,778	20	10,798
LABOR	16,802	0.1284	420		420	1	421
MENTAL HEALTH	1,126,724	8.6133	28,141		28,141	51	28,192
NATURAL RESOURCES	145,802	1.1146	3,642		3,642	7	3,649

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	306,096	2.3400	7,645		7,645	14	7,659
SOCIAL SERVICES	2,515,246	19.2280	62,822		62,822	116	62,938
CORRECTIONS	1,006,792	7.8965	25,146		25,146	46	25,192
ALL OTHER	8,992	0.0535	175		175		175
SubTotal	13,081,157	100.0000	326,720		326,720	412	327,132
Total	13,081,157	100.0000	326,720		326,720	412	327,132

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	479,402,251		479,402,251	107,168	479,509,419
SubTotal	100	100.0000	479,402,251		479,402,251	107,168	479,509,419
Total	100	100.0000	479,402,251		479,402,251	107,168	479,509,419

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	120	120	0
INFORMATION	2,150	2,150	0
BUDGET AND PLANNING	62	62	0
ACCOUNTING	3,554	3,554	0
FACILITIES MANAG.,	3,369	3,369	0
PERSONNEL	105	105	0
PURCHASING	65	65	0
GENERAL SERVICES	1,392	1,392	0
TREASURER	74	74	0
SECRETARY OF STATE	722	722	0
REVENUE	89,102	89,102	0
LEGISLATURE	1,308	1,308	0
JUDICIARY	8,153	8,153	0
GOVERNOR	246	246	0
LT. GOVERNOR	18	18	0
AUDITOR	251	251	0
ATTORNEY GENERAL	583	583	0
AGRICULTURE	269	269	0
INSURANCE	4	4	0
CONSERVATION	2,715	2,715	0
ECONOMIC DEVELOPMENT	912	912	0
EDUCATION	29,172	29,172	0
HIGHER EDUCATION	32,642	32,642	0
HEALTH	11,120	11,120	0
HIGHWAYS	10,798	10,798	0
LABOR	421	421	0
MENTAL HEALTH	28,192	28,192	0
NATURAL RESOURCES	3,649	3,649	0
PUBLIC SAFETY	7,659	7,659	0
SOCIAL SERVICES	62,938	62,938	0
CORRECTIONS	25,192	25,192	0
ALL OTHER	479,509,594	175	479,509,419

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u><u>479,836,551</u></u>	<u><u>327,132</u></u>	<u><u>479,509,419</u></u>

