

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2016

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

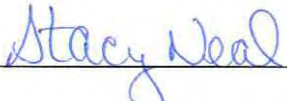
Certification by the Responsible Official

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 2016 proposal to establish cost allocations or billings for fiscal year 2018 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 24, 2017

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2016

Table of Contents

Scope of Plan	i
Fixed Costs for Use in Fiscal Year 2018	Page 1
Calculation of Roll-Forward Adjustments	Page 3
Actual Cost Allocations for Fiscal Year 2016	Tab I
Carry-Forward Allocations for Fiscal Year 2016	Tab II

STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in 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 2018.

The fixed allocations for the Fiscal Year 2018 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2014 allocations from the Actual Fiscal Year 2016 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2016 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 Ms. Jessica Prater, Division of Accounting at (573) 526-6418.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2018
 BASED ON FY 2016 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING DEPRECIATION	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	639,877	366	(74,088)	---	20,341	---	---
JUDICIARY	139,821	2,252	1,376,139	36,768	126,304	---	---
GOVERNOR	56,681	9	195,637	51,551	2,122	---	---
LT GOVERNOR	11,983	5	---	1,773	283	---	---
AUDITOR	77,680	56	(2,650)	568	4,522	---	1,817
ATTORNEY GENERAL	229,150	200	155,887	1,080	17,429	---	3,803
AGRICULTURE	207,651	53	122,880	50,000	29,913	44,794	5,402
INSURANCE	336,230	847	(5,940)	41,294	29,912	31,907	4,523
CONSERVATION	---	1,006	---	5,889	99,956	---	76,168
ECONOMIC DEVELOPMENT	239,495	498	80,495	59,555	50,655	97,086	90,593
EDUCATION	185,208	(606)	695,979	138,500	402,330	---	287,936
HIGHER ED	27,095	1,436	---	97,132	6,424	---	16,361
HEALTH	1,117,380	924	518,831	61,681	174,853	234,276	222,662
HIGHWAYS	---	2,938	---	38,051	425,823	---	---
LABOR	170,084	461	(73,775)	56,132	138,134	83,572	(6,563)
MENTAL HEALTH	(43,275)	4,504	10,098,355	76,925	233,256	828,628	136,788
NATURAL RESOURCES	592,253	1,097	593,372	58,110	113,579	184,375	25,514
PUBLIC SAFETY	230,785	58,482	2,603,279	128,879	224,318	303,406	169,373
SOCIAL SERVICES	1,172,773	6,365	1,831,021	216,177	326,309	903,810	922,133
CORRECTIONS	275,596	6,469	11,909,487	54,842	346,155	1,480,122	593,626
TOTAL	5,666,227	87,362	30,024,909	1,172,687	2,772,598	4,191,776	2,550,136

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 2018
BASED ON FY 2016 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 18
LEGISLATURE	11,328	1,229	18,153	136,928	913	754,847
JUDICIARY	70,002	7,497	739,333	17,654	5,318	2,521,088
GOVERNOR	318	119	2,893	6,586	254	316,150
LT GOVERNOR	153	15	69	2,163	11	16,435
AUDITOR	1,737	262	21,941	27,687	154	133,774
ATTORNEY GENERAL	5,769	1,051	1,070,039	64,625	368	1,549,401
AGRICULTURE	8,928	1,788	14,275	1,851	272	487,807
INSURANCE	13,183	1,795	152,283	66,379	4	672,417
CONSERVATION	31,226	6,064	3,088	---	3,297	226,474
ECONOMIC DEVELOPMENT	13,801	2,957	84,022	142,920	454	862,531
EDUCATION	44,821	24,427	25,431	95,633	160,481	2,060,140
HIGHER ED	965	391	38,781	18,408	23,137	230,128
HEALTH	31,484	10,422	207,605	34,742	9,736	2,624,576
HIGHWAYS	91,128	26,059	14,211	169,007	13,316	780,533
LABOR	11,933	7,891	248,313	87,544	501	724,227
MENTAL HEALTH	120,212	13,910	372,702	(282)	20,667	11,862,390
NATURAL RESOURCES	33,275	6,968	197,067	101,780	2,360	1,909,750
PUBLIC SAFETY	88,551	13,276	300,195	58,321	5,659	4,182,524
SOCIAL SERVICES	114,207	37,647	1,153,656	100,777	47,182	6,831,857
CORRECTIONS	182,520	20,398	1,133,249	---	14,738	16,017,202
TOTAL	875,541	184,166	5,797,306	1,132,721	308,822	54,764,251

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

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 3

BUILDING DEPRECIATION	2016 CARRY-FORWARD	2014 ACTUAL	CARRY-FORWARD ADJUSTMENT	2016 ACTUAL	FIXED FY 18
LEGISLATURE	629,934	620,191	9,743	629,934	639,677
JUDICIARY	114,288	88,755	25,533	114,288	139,821
GOVERNOR	51,398	46,135	5,263	51,398	56,661
LT GOVERNOR	11,800	11,617	183	11,800	11,983
AUDITOR	65,260	52,840	12,420	65,260	77,680
ATTORNEY GENERAL	205,824	182,498	23,326	205,824	229,150
AGRICULTURE	169,049	130,447	38,602	169,049	207,651
INSURANCE	276,372	216,514	59,858	276,372	336,230
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	197,782	156,069	41,713	197,782	239,495
EDUCATION	170,336	155,464	14,872	170,336	185,208
HIGHER ED	24,804	22,513	2,291	24,804	27,095
HEALTH	918,095	718,830	199,265	918,095	1,117,360
HIGHWAYS	---	---	---	---	---
LABOR	132,422	94,760	37,662	132,422	170,084
MENTAL HEALTH	83,173	209,621	(126,448)	83,173	(43,275)
NATURAL RESOURCES	514,113	435,973	78,140	514,113	592,253
PUBLIC SAFETY	267,626	304,467	(36,841)	267,626	230,785
SOCIAL SERVICES	1,015,974	859,175	156,799	1,015,974	1,172,773
CORRECTIONS	204,906	134,216	70,690	204,906	275,596
TOTAL	5,053,156	4,440,085	613,071	5,053,156	5,666,227

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INSURANCE	2016 CARRY-FORWARD	2014 ACTUAL	CARRY-FORWARD ADJUSTMENT	2016 ACTUAL	FIXED FY 18
LEGISLATURE	396	426	(30)	396	366
JUDICIARY	2,433	2,614	(181)	2,433	2,252
GOVERNOR	12	15	(3)	12	9
LT GOVERNOR	4	3	1	4	5
AUDITOR	64	72	(8)	64	56
ATTORNEY GENERAL	220	240	(20)	220	200
AGRICULTURE	356	659	(303)	356	53
INSURANCE	831	815	16	831	847
CONSERVATION	1,105	1,204	(99)	1,105	1,006
ECONOMIC DEVELOPMENT	512	526	(14)	512	498
EDUCATION	1,573	3,752	(2,179)	1,573	(606)
HIGHER ED	1,114	792	322	1,114	1,436
HEALTH	1,086	1,248	(162)	1,086	924
HIGHWAYS	3,216	3,494	(278)	3,216	2,938
LABOR	510	559	(49)	510	461
MENTAL HEALTH	5,033	5,562	(529)	5,033	4,504
NATURAL RESOURCES	1,242	1,387	(145)	1,242	1,097
PUBLIC SAFETY	54,934	51,386	3,548	54,934	58,482
SOCIAL SERVICES	5,497	4,629	868	5,497	6,365
CORRECTIONS	6,931	7,393	(462)	6,931	6,469
TOTAL	67,069	86,776	293	67,069	87,362

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

WORKERS' COMP	2016 CARRY-FORWARD	2014 ACTUAL	CARRY-FORWARD ADJUSTMENT	2016 ACTUAL	FIXED FY 18
LEGISLATURE	36,114	146,316	(110,202)	36,114	(74,088)
JUDICIARY	1,277,112	1,178,085	99,027	1,277,112	1,376,139
GOVERNOR	118,784	41,931	76,853	118,784	195,637
LT GOVERNOR	---	---	---	---	---
AUDITOR	48	2,746	(2,698)	48	(2,650)
ATTORNEY GENERAL	79,521	3,155	76,366	79,521	155,887
AGRICULTURE	78,416	33,952	44,464	78,416	122,880
INSURANCE	1,821	9,582	(7,761)	1,821	(5,940)
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	54,143	27,791	26,352	54,143	80,495
EDUCATION	742,050	788,121	(46,071)	742,050	695,979
HIGHER ED	---	---	---	---	---
HEALTH	351,728	184,625	167,103	351,728	518,831
HIGHWAYS	---	---	---	---	---
LABOR	130,727	335,229	(204,502)	130,727	(73,775)
MENTAL HEALTH	10,065,608	10,032,861	32,747	10,065,608	10,098,355
NATURAL RESOURCES	480,720	368,068	112,652	480,720	593,372
PUBLIC SAFETY	2,392,821	2,182,363	210,458	2,392,821	2,603,279
SOCIAL SERVICES	1,790,236	1,749,451	40,785	1,790,236	1,831,021
CORRECTIONS	11,120,269	10,331,051	789,218	11,120,269	11,909,487
TOTAL	28,720,118	27,415,327	1,304,791	26,720,118	30,024,909

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 6

BUDGET & PLANNING	2016 CARRY-FORWARD	2014 ACTUAL	CARRY-FORWARD ADJUSTMENT	2016 ACTUAL	FIXED FY 18
LEGISLATURE	---	---	---	---	---
JUDICIARY	35,202	33,636	1,566	35,202	36,768
GOVERNOR	45,667	39,783	5,884	45,667	51,551
LT GOVERNOR	1,882	1,991	(109)	1,882	1,773
AUDITOR	1,193	1,818	(625)	1,193	568
ATTORNEY GENERAL	1,882	2,684	(802)	1,882	1,080
AGRICULTURE	48,052	46,104	1,948	48,052	50,000
INSURANCE	38,093	34,892	3,201	38,093	41,294
CONSERVATION	5,324	4,979	345	5,324	5,669
ECONOMIC DEVELOPMENT	73,479	87,403	(13,924)	73,479	59,555
EDUCATION	130,527	122,554	7,973	130,527	138,500
HIGHER ED	89,129	81,126	8,003	89,129	97,132
HEALTH	59,802	57,923	1,879	59,802	61,681
HIGHWAYS	37,359	36,667	692	37,359	38,051
LABOR	52,092	48,052	4,040	52,092	56,132
MENTAL HEALTH	74,718	72,511	2,207	74,718	76,925
NATURAL RESOURCES	53,514	48,918	4,596	53,514	58,110
PUBLIC SAFETY	120,063	113,247	6,816	120,063	126,879
SOCIAL SERVICES	218,370	220,563	(2,193)	218,370	216,177
CORRECTIONS	52,183	49,524	2,659	52,183	54,842
TOTAL	1,138,531	1,104,375	34,156	1,138,531	1,172,687

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

ACCOUNTING & PAYROLL	2016 CARRY-FORWARD	2014 ACTUAL	CARRY-FORWARD ADJUSTMENT	2016 ACTUAL	FIXED FY 18
LEGISLATURE	21,619	22,897	(1,278)	21,619	20,341
JUDICIARY	124,332	122,360	1,972	124,332	126,304
GOVERNOR	1,671	1,220	451	1,671	2,122
LT GOVERNOR	257	251	6	257	263
AUDITOR	4,219	3,916	303	4,219	4,522
ATTORNEY GENERAL	18,696	19,963	(1,267)	18,696	17,429
AGRICULTURE	29,552	29,191	361	29,552	29,913
INSURANCE	30,815	31,718	(903)	30,815	29,912
CONSERVATION	107,407	114,858	(7,451)	107,407	99,956
ECONOMIC DEVELOPMENT	45,955	41,255	4,700	45,955	50,655
EDUCATION	437,037	471,744	(34,707)	437,037	402,330
HIGHER ED	7,108	7,792	(684)	7,108	6,424
HEALTH	175,347	175,841	(494)	175,347	174,853
HIGHWAYS	477,305	528,787	(51,482)	477,305	425,823
LABOR	116,809	95,484	21,325	116,809	138,134
MENTAL HEALTH	243,970	254,684	(10,714)	243,970	233,256
NATURAL RESOURCES	127,637	141,695	(14,058)	127,637	113,579
PUBLIC SAFETY	214,588	204,858	9,730	214,588	224,318
SOCIAL SERVICES	336,245	346,181	(9,936)	336,245	326,309
CORRECTIONS	329,382	312,569	16,793	329,362	346,155
TOTAL	2,849,931	2,927,264	(77,333)	2,849,931	2,772,598

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PERSONNEL	2016 CARRY-FORWARD	2014 ACTUAL	CARRY-FORWARD ADJUSTMENT	2016 ACTUAL	FIXED FY 18
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	36,835	28,876	7,959	36,835	44,794
INSURANCE	29,662	27,417	2,245	29,662	31,907
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	83,153	69,220	13,933	83,153	97,086
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	203,871	173,466	30,405	203,871	234,276
HIGHWAYS	---	---	---	---	---
LABOR	80,357	77,142	3,215	80,357	83,572
MENTAL HEALTH	763,694	698,760	64,934	763,694	828,628
NATURAL RESOURCES	165,212	146,049	19,163	165,212	184,375
PUBLIC SAFETY	268,667	233,928	34,739	268,667	303,406
SOCIAL SERVICES	809,160	714,710	94,450	809,160	903,610
CORRECTIONS	1,304,551	1,128,980	175,571	1,304,551	1,480,122
TOTAL	3,745,162	3,298,548	446,614	3,745,162	4,191,776

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PURCHASING	2016 CARRY-FORWARD	2014 ACTUAL	CARRY-FORWARD ADJUSTMENT	2016 ACTUAL	FIXED FY 18
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	1,782	1,747	35	1,782	1,817
ATTORNEY GENERAL	4,312	4,821	(509)	4,312	3,803
AGRICULTURE	6,842	8,282	(1,440)	6,842	5,402
INSURANCE	4,648	4,773	(125)	4,648	4,523
CONSERVATION	69,665	63,162	6,503	69,665	76,168
ECONOMIC DEVELOPMENT	71,689	52,785	18,904	71,689	90,593
EDUCATION	249,714	211,492	38,222	249,714	287,936
HIGHER ED	21,059	25,757	(4,698)	21,059	16,361
HEALTH	220,969	219,276	1,693	220,969	222,662
HIGHWAYS	---	---	---	---	---
LABOR	9,612	25,787	(16,175)	9,612	(6,563)
MENTAL HEALTH	114,392	91,996	22,396	114,392	136,788
NATURAL RESOURCES	26,796	28,076	(1,282)	26,796	25,514
PUBLIC SAFETY	167,936	166,499	1,437	167,936	169,373
SOCIAL SERVICES	887,411	852,689	34,722	887,411	922,133
CORRECTIONS	615,144	636,662	(21,518)	615,144	593,626
TOTAL	2,471,971	2,393,806	78,165	2,471,971	2,550,136

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

GENERAL SERVICES	2016 CARRY-FORWARD	2014 ACTUAL	CARRY-FORWARD ADJUSTMENT	2016 ACTUAL	FIXED FY 18
LEGISLATURE	11,764	12,200	(436)	11,764	11,328
JUDICIARY	72,321	74,640	(2,319)	72,321	70,002
GOVERNOR	368	418	(50)	368	318
LT GOVERNOR	122	91	31	122	153
AUDITOR	1,896	2,055	(159)	1,896	1,737
ATTORNEY GENERAL	6,303	6,837	(534)	6,303	5,769
AGRICULTURE	8,673	8,418	255	8,673	8,928
INSURANCE	13,519	13,855	(336)	13,519	13,183
CONSERVATION	32,850	34,474	(1,624)	32,850	31,226
ECONOMIC DEVELOPMENT	14,046	14,291	(245)	14,046	13,801
EDUCATION	46,757	48,693	(1,936)	46,757	44,821
HIGHER ED	1,001	1,037	(36)	1,001	965
HEALTH	32,043	32,602	(559)	32,043	31,484
HIGHWAYS	95,584	100,040	(4,456)	95,584	91,128
LABOR	13,976	16,019	(2,043)	13,976	11,933
MENTAL HEALTH	133,527	146,842	(13,315)	133,527	120,212
NATURAL RESOURCES	35,502	37,729	(2,227)	35,502	33,275
PUBLIC SAFETY	91,441	94,331	(2,890)	91,441	88,551
SOCIAL SERVICES	122,061	129,915	(7,854)	122,061	114,207
CORRECTIONS	191,891	201,262	(9,371)	191,891	182,520
TOTAL	925,645	975,749	(50,104)	925,645	875,541

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

TREASURER DISBURSEMENTS	2016 CARRY-FORWARD	2014 ACTUAL	CARRY-FORWARD ADJUSTMENT	2016 ACTUAL	FIXED FY 18
LEGISLATURE	1,243	1,257	(14)	1,243	1,229
JUDICIARY	7,197	6,897	300	7,197	7,497
GOVERNOR	91	63	28	91	119
LT GOVERNOR	14	13	1	14	15
AUDITOR	239	216	23	239	262
ATTORNEY GENERAL	1,042	1,033	9	1,042	1,051
AGRICULTURE	1,628	1,468	160	1,628	1,788
INSURANCE	1,716	1,637	79	1,716	1,795
CONSERVATION	5,940	5,816	124	5,940	6,064
ECONOMIC DEVELOPMENT	2,528	2,099	429	2,528	2,957
EDUCATION	23,247	22,067	1,180	23,247	24,427
HIGHER ED	382	373	9	382	391
HEALTH	9,502	8,582	920	9,502	10,422
HIGHWAYS	25,926	25,793	133	25,926	26,059
LABOR	6,256	4,621	1,635	6,256	7,891
MENTAL HEALTH	14,060	14,210	(150)	14,060	13,910
NATURAL RESOURCES	7,006	7,044	(38)	7,006	6,968
PUBLIC SAFETY	12,140	11,004	1,136	12,140	13,276
SOCIAL SERVICES	36,970	36,293	677	36,970	37,647
CORRECTIONS	19,148	17,898	1,250	19,148	20,398
TOTAL	176,275	168,384	7,891	176,275	184,166

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

RECORDS MANAGEMENT	2016 CARRY-FORWARD	2014 ACTUAL	CARRY-FORWARD ADJUSTMENT	2016 ACTUAL	FIXED FY 18
LEGISLATURE	15,755	13,357	2,398	15,755	18,153
JUDICIARY	668,744	598,155	70,589	668,744	739,333
GOVERNOR	2,421	1,949	472	2,421	2,893
LT GOVERNOR	80	91	(11)	80	69
AUDITOR	23,366	24,791	(1,425)	23,366	21,941
ATTORNEY GENERAL	971,344	872,649	98,695	971,344	1,070,039
AGRICULTURE	12,880	11,485	1,395	12,880	14,275
INSURANCE	154,075	155,867	(1,792)	154,075	152,283
CONSERVATION	3,545	4,002	(457)	3,545	3,088
ECONOMIC DEVELOPMENT	73,052	62,082	10,970	73,052	84,022
EDUCATION	63,155	100,879	(37,724)	63,155	25,431
HIGHER ED	33,878	28,975	4,903	33,878	38,781
HEALTH	203,896	200,187	3,709	203,896	207,605
HIGHWAYS	22,710	31,209	(8,499)	22,710	14,211
LABOR	236,931	225,549	11,382	236,931	248,313
MENTAL HEALTH	286,457	200,212	86,245	286,457	372,702
NATURAL RESOURCES	174,940	152,813	22,127	174,940	197,067
PUBLIC SAFETY	290,684	281,173	9,511	290,684	300,195
SOCIAL SERVICES	1,022,742	891,828	130,914	1,022,742	1,153,656
CORRECTIONS	1,005,489	877,729	127,760	1,005,489	1,133,249
TOTAL	5,266,144	4,734,982	531,162	5,266,144	5,797,306

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

SECURITY	2016 CARRY-FORWARD	2014 ACTUAL	CARRY-FORWARD ADJUSTMENT	2016 ACTUAL	FIXED FY 18
LEGISLATURE	131,965	127,002	4,963	131,965	136,928
JUDICIARY	17,576	17,498	78	17,576	17,654
GOVERNOR	6,256	5,926	330	6,256	6,586
LT GOVERNOR	1,787	1,411	376	1,787	2,163
AUDITOR	27,108	26,529	579	27,108	27,687
ATTORNEY GENERAL	64,345	64,065	280	64,345	64,625
AGRICULTURE	1,490	1,129	361	1,490	1,851
INSURANCE	62,259	58,139	4,120	62,259	86,379
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	132,562	122,204	10,358	132,562	142,920
EDUCATION	85,494	75,355	10,139	85,494	95,633
HIGHER ED	16,682	14,958	1,724	16,682	18,406
HEALTH	29,789	24,836	4,953	29,769	34,742
HIGHWAYS	149,839	130,671	19,168	149,839	169,007
LABOR	99,794	112,044	(12,250)	99,794	87,544
MENTAL HEALTH	---	282	(282)	---	(282)
NATURAL RESOURCES	98,304	94,828	3,476	98,304	101,780
PUBLIC SAFETY	58,089	57,857	232	58,089	58,321
SOCIAL SERVICES	104,858	108,939	(4,081)	104,858	100,777
CORRECTIONS	---	---	---	---	---
TOTAL	1,088,197	1,043,673	44,524	1,088,197	1,132,721

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

REVENUE CASHIER	2016 CARRY-FORWARD	2014 ACTUAL	CARRY-FORWARD ADJUSTMENT	2016 ACTUAL	FIXED FY 18
LEGISLATURE	1,140	1,367	(227)	1,140	913
JUDICIARY	6,724	8,130	(1,406)	6,724	5,318
GOVERNOR	256	258	(2)	256	254
LT GOVERNOR	15	19	(4)	15	11
AUDITOR	209	264	(55)	209	154
ATTORNEY GENERAL	494	620	(126)	494	368
AGRICULTURE	267	262	5	267	272
INSURANCE	4	4	---	4	4
CONSERVATION	3,097	2,897	200	3,097	3,297
ECONOMIC DEVELOPMENT	578	702	(124)	578	454
EDUCATION	95,273	30,065	65,208	95,273	160,481
HIGHER ED	27,360	31,583	(4,223)	27,360	23,137
HEALTH	10,616	11,496	(880)	10,616	9,736
HIGHWAYS	12,189	11,062	1,127	12,189	13,316
LABOR	451	401	50	451	501
MENTAL HEALTH	24,475	28,283	(3,808)	24,475	20,667
NATURAL RESOURCES	3,207	4,054	(847)	3,207	2,360
PUBLIC SAFETY	6,774	7,889	(1,115)	6,774	5,659
SOCIAL SERVICES	57,227	67,272	(10,045)	57,227	47,182
CORRECTIONS	20,622	26,506	(5,884)	20,622	14,738
TOTAL	270,978	233,134	37,844	270,978	308,822

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS

SCHEDULE

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

BUILDING DEPRECIATION

Nature and Extent of Services	1
Total Costs to be Allocated	1.2
Costs to be Allocated by Activity (Cost Pool)	1.3
Detail Activity Allocation - Ag Feed/Seed Lab	1.4.1
Detail Activity Allocation - Broadway	1.4.2
Detail Activity Allocation - Capitol	1.4.3
Detail Activity Allocation - D & C Warehouse	1.4.4
Detail Activity Allocation - DEQ Lab	1.4.5
Detail Activity Allocation - Health Lab	1.4.6
Detail Activity Allocation - Fletcher Daniels	1.4.7
Detail Activity Allocation - Howerton	1.4.8
Detail Activity Allocation - Jefferson.	1.4.9
Detail Activity Allocation - Kirkpatrick Information Center ...	1.4.10
Detail Activity Allocation - Lewis & Clark	1.4.11
Detail Activity Allocation - Mill Creek	1.4.12
Detail Activity Allocation - Mo. Blvd	1.4.13
Detail Activity Allocation - National Guard Complex	1.4.14
Detail Activity Allocation - Penrose Family Center	1.4.15
Detail Activity Allocation - Professional Registration	1.4.16
Detail Activity Allocation - Springfield	1.4.17
Detail Activity Allocation - St. Joseph	1.4.18
Detail Activity Allocation - Supreme Court	1.4.19
Detail Activity Allocation - Truman	1.4.20
Detail Activity Allocation - Wainwright	1.4.21
Cost Allocation Summary	1.5

EQUIPMENT DEPRECIATION

Nature and Extent of Services	2
Total Costs to be Allocated	2.2
Costs to be Allocated by Activity (Cost Pool)	2.3
Detail Activity Allocation - Equipment Depreciation	2.4.1
Cost Allocation Summary	2.5

RETIREMENT/GROUP INSURANCE

Nature and Extent of Services	3
Total Costs to be Allocated	3.2
Costs to be Allocated by Activity (Cost Pool)	3.3
Detail Activity Allocation - Retirement/Group Insurance	3.4.1
Cost Allocation Summary	3.5

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

SCHEDULE

OASDHI

Nature and Extent of Services	4
Total Costs to be Allocated	4.2
Costs to be Allocated by Activity (Cost Pool)	4.3
Detail Activity Allocation - OASDHI	4.4.1
Cost Allocation Summary	4.5

BUILDING RENTAL

Nature and Extent of Services	5
Total Costs to be Allocated	5.2
Costs to be Allocated by Activity (Cost Pool)	5.3
Detail Activity Allocation - Building Rental	5.4.1
Cost Allocation Summary	5.5

WORKERS' COMPENSATION

Nature and Extent of Services	6
Total Costs to be Allocated	6.2
Costs to be Allocated by Activity (Cost Pool)	6.3
Detail Activity Allocation - Workers' Compensation	6.4.1
Cost Allocation Summary	6.5

UNEMPLOYMENT COMPENSATION

Nature and Extent of Services	7
Total Costs to be Allocated	7.2
Costs to be Allocated by Activity (Cost Pool)	7.3
Detail Activity Allocation - Unemployment Compensation	7.4.1
Cost Allocation Summary	7.5

INSURANCE

Nature and Extent of Services	8
Total Costs to be Allocated	8.2
Costs to be Allocated by Activity (Cost Pool)	8.3
Detail Activity Allocation - Auto Claim	8.4.1
Detail Activity Allocation - Aircraft Liability	8.4.2
Detail Activity Allocation - Surety Bonds	8.4.3
Detail Activity Allocation - Specific Bonds	8.4.4
Cost Allocation Summary	8.5

COMMISSIONER OF ADMINISTRATION

Nature and Extent of Services	9
Total Costs to be Allocated	9.2
Costs to be Allocated by Activity (Cost Pool)	9.3
Detail Activity Allocation - Departmental	9.4.1
Detail Activity Allocation - General Government	9.4.2
Cost Allocation Summary	9.5

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

SCHEDULE

INFORMATION TECHNOLOGY SERVICES

Nature and Extent of Services	10
Total Costs to be Allocated	10.2
Costs to be Allocated by Activity (Cost Pool)	10.3
Detail Activity Allocation - Section II	10.4.1
Cost Allocation Summary	10.5

BUDGET AND PLANNING

Nature and Extent of Services	11
Total Costs to be Allocated	11.2
Costs to be Allocated by Activity (Cost Pool)	11.3
Detail Activity Allocation - Budget & Planning	11.4.1
Detail Activity Allocation - General Government	11.4.2
Cost Allocation Summary	11.5

ACCOUNTING

Nature and Extent of Services	12
Total Costs to be Allocated	12.2
Costs to be Allocated by Activity (Cost Pool)	12.3
Detail Activity Allocation - Payroll	12.4.1
Detail Activity Allocation - Accounting	12.4.2
Detail Activity Allocation - General Government	12.4.3
Cost Allocation Summary	12.5

FACILITES MANAGEMENT, DESIGN AND CONSTRUCTION

Nature and Extent of Services	13
Total Costs to be Allocated	13.2
Costs to be Allocated by Activity (Cost Pool)	13.3
Detail Activity Allocation - Section II	13.4.1
Cost Allocation Summary	13.5

PERSONNEL

Nature and Extent of Services	14
Total Costs to be Allocated	14.2
Costs to be Allocated by Activity (Cost Pool)	14.3
Detail Activity Allocation - Personnel Services	14.4.1
Detail Activity Allocation - HR Call Center	14.4.2
Detail Activity Allocation - Section II	14.4.3
Cost Allocation Summary	14.5

PURCHASING

Nature and Extent of Services	15
Total Costs to be Allocated	15.2
Costs to be Allocated by Activity (Cost Pool)	15.3
Detail Activity Allocation - Operating	15.4.1
Detail Activity Allocation - Surplus Property	15.4.2
Cost Allocation Summary	15.5

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

	<u>SCHEDULE</u>
GENERAL SERVICES	
Nature and Extent of Services	16
Total Costs to be Allocated	16.2
Costs to be Allocated by Activity (Cost Pool)	16.3
Detail Activity Allocation - Risk Management	16.4.1
Detail Activity Allocation - Other	16.4.2
Detail Activity Allocation - Section II	16.4.3
Cost Allocation Summary	16.5
TREASURER	
Nature and Extent of Services	17
Total Costs to be Allocated	17.2
Costs to be Allocated by Activity (Cost Pool)	17.3
Detail Activity Allocation - Disbursements	17.4.1
Detail Activity Allocation - General Government	17.4.2
Cost Allocation Summary	17.5
SECRETARY OF STATE	
Nature and Extent of Services	18
Total Costs to be Allocated	18.2
Costs to be Allocated by Activity (Cost Pool)	18.3
Detail Activity Allocation - Records Management	18.4.1
Detail Activity Allocation - General Government	18.4.2
Cost Allocation Summary	18.5
SECURITY	
Nature and Extent of Services	19
Total Costs to be Allocated	19.2
Costs to be Allocated by Activity (Cost Pool)	19.3
Detail Activity Allocation - Security	19.4.1
Cost Allocation Summary	19.5
REVENUE	
Nature and Extent of Services	20
Total Costs to be Allocated	20.2
Costs to be Allocated by Activity (Cost Pool)	20.3
Detail Activity Allocation - Cashier	20.4.1
Detail Activity Allocation - General Government	20.4.2
Cost Allocation Summary	20.5

MAXIMUS
Allocated Costs By Department

Grantee Departments	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	629,934	0	0	0	0	36,114	0
JUDICIARY	114,288	0	0	0	0	1,277,112	0
GOVERNOR	51,398	0	0	0	0	118,784	0
LT. GOVERNOR	11,800	0	0	0	0	0	0
AUDITOR	65,260	0	0	0	0	48	0
ATTORNEY GENERAL	205,824	0	0	0	0	79,521	0
AGRICULTURE	169,049	0	0	0	0	78,416	0
INSURANCE	276,372	0	0	0	0	1,821	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	197,782	0	0	0	0	54,143	0
EDUCATION	170,336	0	0	0	0	742,050	0
HIGHER EDUCATION	24,804	0	0	0	0	0	0
HEALTH	918,095	0	0	0	0	351,728	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	132,422	0	0	0	0	130,727	0
MENTAL HEALTH	83,173	0	0	0	0	10,065,608	0
NATURAL RESOURCES	514,113	0	0	0	0	480,720	0
PUBLIC SAFETY	267,626	0	0	0	0	2,392,821	0
SOCIAL SERVICES	1,015,974	0	0	0	0	1,790,236	0
CORRECTIONS	204,906	0	0	0	0	11,120,269	0
ALL OTHER	165,201	0	0	0	113,123	2,355,103	6,080
SubTotal	5,218,357	0	0	0	113,123	31,075,221	6,080
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,218,357	0	0	0	113,123	31,075,221	6,080



MAXIMUS
Allocated Costs By Department

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	396	0	0	0	21,619	0	0
JUDICIARY	2,433	0	0	35,202	124,332	0	0
GOVERNOR	12	0	0	45,667	1,671	0	0
LT. GOVERNOR	4	0	0	1,882	257	0	0
AUDITOR	64	0	0	1,193	4,219	0	0
ATTORNEY GENERAL	220	0	0	1,882	18,696	0	0
AGRICULTURE	356	0	0	48,052	29,552	0	36,835
INSURANCE	831	0	0	38,093	30,815	0	29,662
CONSERVATION	1,105	0	0	5,324	107,407	0	0
ECONOMIC DEVELOPMENT	512	0	0	73,479	45,955	0	83,153
EDUCATION	1,573	0	0	130,527	437,037	0	0
HIGHER EDUCATION	1,114	0	0	89,129	7,108	0	0
HEALTH	1,086	0	0	59,802	175,347	0	203,871
HIGHWAYS	3,216	0	0	37,359	477,305	0	0
LABOR	510	0	0	52,092	116,809	0	80,357
MENTAL HEALTH	5,033	0	0	74,718	243,970	0	763,694
NATURAL RESOURCES	1,242	0	0	53,514	127,637	0	165,212
PUBLIC SAFETY	54,934	0	0	120,063	214,588	0	268,667
SOCIAL SERVICES	5,497	0	0	218,370	336,245	0	809,160
CORRECTIONS	6,931	0	0	52,183	329,362	0	1,304,551
ALL OTHER	6,071	402,672	208,723,676	1,004,042	83,086	90,152,352	498,793
SubTotal	93,140	402,672	208,723,676	2,142,573	2,933,017	90,152,352	4,243,955
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	93,140	402,672	208,723,676	2,142,573	2,933,017	90,152,352	4,243,955



MAXIMUS
Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	11,764	1,243	15,755	131,965	1,140	849,930
JUDICIARY	0	72,321	7,197	668,744	17,576	6,724	2,325,929
GOVERNOR	0	368	91	2,421	6,256	256	226,924
LT. GOVERNOR	0	122	14	80	1,787	15	15,961
AUDITOR	1,782	1,896	239	23,366	27,108	209	125,384
ATTORNEY GENERAL	4,312	6,303	1,042	971,344	64,345	494	1,353,983
AGRICULTURE	6,842	8,673	1,628	12,880	1,490	267	394,040
INSURANCE	4,648	13,519	1,716	154,075	62,259	4	613,815
CONSERVATION	69,665	32,850	5,940	3,545	0	3,097	228,933
ECONOMIC DEVELOPMENT	71,689	14,046	2,528	73,052	132,562	578	749,479
EDUCATION	249,714	46,757	23,247	63,155	85,494	95,273	2,045,163
HIGHER EDUCATION	21,059	1,001	382	33,878	16,682	27,360	222,517
HEALTH	220,969	32,043	9,502	203,896	29,789	10,616	2,216,744
HIGHWAYS	0	95,584	25,926	22,710	149,839	12,189	824,128
LABOR	9,612	13,976	6,256	236,931	99,794	451	879,937
MENTAL HEALTH	114,392	133,527	14,060	286,457	0	24,475	11,809,107
NATURAL RESOURCES	26,796	35,502	7,006	174,940	98,304	3,207	1,688,193
PUBLIC SAFETY	167,936	91,441	12,140	290,684	58,089	6,774	3,945,763
SOCIAL SERVICES	887,411	122,061	36,970	1,022,742	104,858	57,227	6,406,751
CORRECTIONS	615,144	191,891	19,148	1,005,489	0	20,622	14,870,496
ALL OTHER	2,772,186	15,774,416	4,616,503	32,357,671	3,872	524,304,770	883,339,617
SubTotal	5,244,157	16,700,061	4,792,778	37,623,815	1,092,069	524,575,748	935,132,794
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,244,157	16,700,061	4,792,778	37,623,815	1,092,069	524,575,748	935,132,794



MAXIMUS
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	849,930	0	849,930
JUDICIARY	0	2,325,929	0	2,325,929
GOVERNOR	0	226,924	0	226,924
LT. GOVERNOR	0	15,961	0	15,961
AUDITOR	0	125,384	0	125,384
ATTORNEY GENERAL	0	1,353,983	0	1,353,983
AGRICULTURE	0	394,040	0	394,040
INSURANCE	0	613,815	0	613,815
CONSERVATION	0	228,933	0	228,933
ECONOMIC DEVELOPMENT	0	749,479	0	749,479
EDUCATION	0	2,045,163	0	2,045,163
HIGHER EDUCATION	0	222,517	0	222,517
HEALTH	0	2,216,744	0	2,216,744
HIGHWAYS	0	824,128	0	824,128
LABOR	0	879,937	0	879,937
MENTAL HEALTH	0	11,809,107	0	11,809,107
NATURAL RESOURCES	0	1,688,193	0	1,688,193
PUBLIC SAFETY	0	3,945,763	0	3,945,763
SOCIAL SERVICES	0	6,406,751	0	6,406,751
CORRECTIONS	0	14,870,496	0	14,870,496
ALL OTHER	0	883,339,617	0	883,339,617
SubTotal	0	935,132,794	0	935,132,794
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	935,132,794	0	935,132,794



SCHEDULE 1
FISCAL 2016

STATE OF MISSOURI
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2016 has been allocated to occupants of each building based on square feet of usage. Depreciation expense is calculated based on the acquisition value of the building plus all accumulated improvements using the straight-line method of depreciation over a useful life of 40 years.

Depreciation expense for 2016 has been calculated on the following buildings:

<u>Building</u>	<u>Asset Value</u>
Ag Feed/Seed Lab	\$ 2,084,000
Broadway	7,739,799
Capitol	34,271,520
D&C Warehouse	137,732
DEQ Lab	2,817,566
Health Lab	33,910,856
Fletcher Daniels	13,821,607
Howerton	5,454,123
Jefferson	12,273,841
Kirkpatrick Information Center	19,366,047
Lewis and Clark	21,964,601
Mill Creek	8,310,369
Missouri Boulevard	2,976,076
National Guard Complex	4,231,590
Penrose Family Center	7,756,948
Professional Registration	2,419,923
Springfield	6,356,090
St. Joseph	4,953,675
Supreme Court	6,098,220
Truman	72,305,769
Wainwright	22,217,892

STATE OF MISSOURI

BUILDING DEPRECIATION (Continued)

NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2016 was calculated using the straight-line method of depreciation over a useful life of 40 years. 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:	7,286,706			7,286,706
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>7,286,706</u>	<u>0</u>	<u>0</u>	<u>7,286,706</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	7,286,706	0	52,100	193,495	856,788
Departmental Totals					
Total Expenditures	7,286,706	0	52,100	193,495	856,788
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,286,706	0	52,100	193,495	856,788
Allocation Step 1					
1st Allocation	7,286,706	0	52,100	193,495	856,788
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	7,286,706	0	52,100	193,495	856,788



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	345,540	136,353
Departmental Totals					
Total Expenditures	3,443	70,439	847,771	345,540	136,353
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,443	70,439	847,771	345,540	136,353
Allocation Step 1					
1st Allocation	3,443	70,439	847,771	345,540	136,353
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	3,443	70,439	847,771	345,540	136,353



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	549,115	207,759	74,402
Departmental Totals					
Total Expenditures	306,846	484,151	549,115	207,759	74,402
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	306,846	484,151	549,115	207,759	74,402
Allocation Step 1					
1st Allocation	306,846	484,151	549,115	207,759	74,402
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	306,846	484,151	549,115	207,759	74,402



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	158,903	123,842
Departmental Totals					
Total Expenditures	105,790	193,924	60,498	158,903	123,842
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	105,790	193,924	60,498	158,903	123,842
Allocation Step 1					
1st Allocation	105,790	193,924	60,498	158,903	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	158,903	123,842



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

	SUPREME COURT	TRUMAN	WAINRIGHT
Other Expense & Cost			
BUILDING DEPRECIATION	152,456	1,807,644	555,447
Departmental Totals			
Total Expenditures	152,456	1,807,644	555,447
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	152,456	1,807,644	555,447
Allocation Step 1			
1st Allocation	152,456	1,807,644	555,447
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	152,456	1,807,644	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	1,052		1,052		1,052
ATTORNEY GENERAL	66,703	69.0937	133,693		133,693		133,693
SOCIAL SERVICES	29,312	30.3625	58,750		58,750		58,750
SubTotal	96,540	100.0000	193,495		193,495		193,495
Total	96,540	100.0000	193,495		193,495		193,495

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.	1,846	0.7868	6,742		6,742		6,742
BUDGET AND PLANNING	6,247	2.6627	22,814		22,814		22,814
FACILITIES MANAG., DESIGN & CONST	33,430	14.2492	122,085		122,085		122,085
GENERAL SERVICES	163	0.0695	595		595		595
TREASURER	1,776	0.7570	6,486		6,486		6,486
SECRETARY OF STATE	1,586	0.6760	5,792		5,792		5,792
SECURITY	253	0.1078	924		924		924
LEGISLATURE	172,492	73.5230	629,934		629,934		629,934
GOVERNOR	8,975	3.8255	32,776		32,776		32,776
LT. GOVERNOR	3,231	1.3772	11,800		11,800		11,800
AUDITOR	1,202	0.5123	4,390		4,390		4,390
NATURAL RESOURCES	572	0.2438	2,089		2,089		2,089
ALL OTHER	2,837	1.2092	10,361		10,361		10,361
SubTotal	234,610	100.0000	856,788		856,788		856,788
Total	234,610	100.0000	856,788		856,788		856,788

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	1,891	1.3980	4,831		4,831		4,831
SECRETARY OF STATE	1,018	0.7526	2,601		2,601		2,601
REVENUE	12,778	9.4467	32,642		32,642		32,642
GOVERNOR	2,426	1.7935	6,197		6,197		6,197
AUDITOR	1,114	0.8236	2,846		2,846		2,846
ATTORNEY GENERAL	9,510	7.0307	24,294		24,294		24,294
INSURANCE	7,151	5.2867	18,268		18,268		18,268
ECONOMIC DEVELOPMENT	4,989	3.6883	12,745		12,745		12,745
EDUCATION	2,462	1.8201	6,289		6,289		6,289
PUBLIC SAFETY	2,328	1.7211	5,947		5,947		5,947
SOCIAL SERVICES	80,033	59.1680	204,448		204,448		204,448
CORRECTIONS	8,580	6.3432	21,918		21,918		21,918
ALL OTHER	984	0.7275	2,514		2,514		2,514
SubTotal	135,264	100.0000	345,540		345,540		345,540
Total	135,264	100.0000	345,540		345,540		345,540

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	2,385	1.2838	3,939		3,939		3,939
GENERAL SERVICES	1,469	0.7907	2,426		2,426		2,426
EDUCATION	85,110	45.8133	140,576		140,576		140,576
HIGHER EDUCATION	15,017	8.0834	24,804		24,804		24,804
PUBLIC SAFETY	24,362	13.1136	40,239		40,239		40,239
SOCIAL SERVICES	57,043	30.7053	94,218		94,218		94,218
ALL OTHER	390	0.2099	644		644		644
SubTotal	185,776	100.0000	306,846		306,846		306,846
Total	185,776	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	0.4099	2,251		2,251		2,251
NATURAL RESOURCES	66,708	80.4176	441,585		441,585		441,585
PUBLIC SAFETY	15,904	19.1725	105,279		105,279		105,279
SubTotal	82,952	100.0000	549,115		549,115		549,115
Total	82,952	100.0000	549,115		549,115		549,115

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	19,532	36.4886	75,808		75,808		75,808
CORRECTIONS	31,027	57.9630	120,424		120,424		120,424
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	54,061	100.0000	74,402		74,402		74,402
SubTotal	54,061	100.0000	74,402		74,402		74,402
Total	54,061	100.0000	74,402		74,402		74,402

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
SOCIAL SERVICES	61,147	64.8871	125,832		125,832		125,832
ALL OTHER	32,622	34.6173	67,131		67,131		67,131
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	9,066		9,066		9,066
SECRETARY OF STATE	1,430	1.7190	2,732		2,732		2,732
REVENUE	6,738	8.0996	12,871		12,871		12,871
GOVERNOR	741	0.8907	1,415		1,415		1,415
AUDITOR	1,784	2.1445	3,408		3,408		3,408
ATTORNEY GENERAL	5,062	6.0849	9,669		9,669		9,669
HEALTH	14,739	17.7175	28,154		28,154		28,154
PUBLIC SAFETY	1,986	2.3873	3,794		3,794		3,794
SOCIAL SERVICES	45,963	55.2514	87,794		87,794		87,794
SubTotal	83,189	100.0000	158,903		158,903		158,903
Total	83,189	100.0000	158,903		158,903		158,903

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	0.6866	850		850		850
FACILITIES MANAG., DESIGN & CONST	1,245	3.7164	4,602		4,602		4,602
EDUCATION	3,231	9.6448	11,944		11,944		11,944
HEALTH	2,410	7.1940	8,909		8,909		8,909
LABOR	1,846	5.5104	6,824		6,824		6,824
MENTAL HEALTH	1,509	4.5045	5,578		5,578		5,578
PUBLIC SAFETY	1,779	5.3104	6,577		6,577		6,577
SOCIAL SERVICES	15,234	45.4747	56,318		56,318		56,318
CORRECTIONS	4,898	14.6209	18,107		18,107		18,107
ALL OTHER	1,118	3.3373	4,133		4,133		4,133
SubTotal	33,500	100.0000	123,842		123,842		123,842
Total	33,500	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	94,078	18.1572	328,218		328,218		328,218
ACCOUNTING	14,844	2.8649	51,788		51,788		51,788
FACILITIES MANAG., DESIGN & CONST	25,886	4.9960	90,311		90,311		90,311
PERSONNEL	20,978	4.0488	73,188		73,188		73,188
PURCHASING	10,126	1.9543	35,327		35,327		35,327
GENERAL SERVICES	12,527	2.4177	43,704		43,704		43,704
TREASURER	18,386	3.5485	64,145		64,145		64,145
SECURITY	906	0.1749	3,161		3,161		3,161
REVENUE	179,351	34.6152	625,717		625,717		625,717
AUDITOR	14,410	2.7812	50,273		50,273		50,273
INSURANCE	52,077	10.0510	181,685		181,685		181,685
ECONOMIC DEVELOPMENT	48,891	9.4360	170,570		170,570		170,570
SOCIAL SERVICES	4,343	0.8382	15,152		15,152		15,152
ALL OTHER	21,327	4.1161	74,405		74,405		74,405
SubTotal	518,130	100.0000	1,807,644		1,807,644		1,807,644
Total	518,130	100.0000	1,807,644		1,807,644		1,807,644

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	1.9822	11,010		11,010		11,010
AUDITOR	1,123	0.7819	4,343		4,343		4,343
INSURANCE	4,117	2.8664	15,921		15,921		15,921
ECONOMIC DEVELOPMENT	3,741	2.6046	14,467		14,467		14,467
LABOR	32,478	22.6121	125,598		125,598		125,598
MENTAL HEALTH	20,065	13.9698	77,595		77,595		77,595
SOCIAL SERVICES	61,313	42.6879	237,109		237,109		237,109
CORRECTIONS	11,496	8.0038	44,457		44,457		44,457
ALL OTHER	1,555	1.0826	6,013		6,013		6,013
SubTotal	143,631	100.0000	555,447		555,447		555,447
Total	143,631	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.	6,742	0	0	6,742	0	0	0
INFORMATION	331,319	0	0	0	0	0	0
BUDGET AND PLANNING	22,814	0	0	22,814	0	0	0
ACCOUNTING	51,788	0	0	0	0	0	0
FACILITIES MANAG.,	246,756	0	1,052	122,085	3,443	0	0
PERSONNEL	73,188	0	0	0	0	0	0
PURCHASING	35,327	0	0	0	0	0	0
GENERAL SERVICES	46,725	0	0	595	0	0	0
TREASURER	70,631	0	0	6,486	0	0	0
SECRETARY OF STATE	495,276	0	0	5,792	0	0	0
SECURITY	4,085	0	0	924	0	0	0
REVENUE	683,698	0	0	0	0	0	0
LEGISLATURE	629,934	0	0	629,934	0	0	0
JUDICIARY	114,288	0	0	0	0	0	0
GOVERNOR	51,398	0	0	32,776	0	0	0
LT. GOVERNOR	11,800	0	0	11,800	0	0	0
AUDITOR	65,260	0	0	4,390	0	0	0
ATTORNEY GENERAL	205,824	0	133,693	0	0	0	0
AGRICULTURE	169,049	52,100	0	0	0	0	42,547
INSURANCE	276,372	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	197,782	0	0	0	0	0	0
EDUCATION	170,336	0	0	0	0	0	0
HIGHER EDUCATION	24,804	0	0	0	0	0	0
HEALTH	918,095	0	0	0	0	0	805,224
LABOR	132,422	0	0	0	0	0	0
MENTAL HEALTH	83,173	0	0	0	0	0	0
NATURAL RESOURCES	514,113	0	0	2,089	0	70,439	0
PUBLIC SAFETY	267,626	0	0	0	0	0	0
SOCIAL SERVICES	1,015,974	0	58,750	0	0	0	0
CORRECTIONS	204,906	0	0	0	0	0	0
ALL OTHER	165,201	0	0	10,361	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	7,286,706	52,100	193,495	856,788	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	2,251	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
FACILITIES MANAG.,	4,831	0	3,939	0	0	0	0
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	2,426	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,601	0	0	484,151	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	32,642	0	0	0	0	0	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	6,197	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	2,846	0	0	0	0	0	0
ATTORNEY GENERAL	24,294	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	74,402
INSURANCE	18,268	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	12,745	0	0	0	0	0	0
EDUCATION	6,289	0	140,576	0	0	11,527	0
HIGHER EDUCATION	0	0	24,804	0	0	0	0
HEALTH	0	0	0	0	0	75,808	0
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	0	0
NATURAL RESOURCES	0	0	0	0	441,585	0	0
PUBLIC SAFETY	5,947	0	40,239	0	105,279	0	0
SOCIAL SERVICES	204,448	136,353	94,218	0	0	0	0
CORRECTIONS	21,918	0	0	0	0	120,424	0
ALL OTHER	2,514	0	644	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	345,540	136,353	306,846	484,151	549,115	207,759	74,402



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	850	0	328,218
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	51,788
FACILITIES MANAG.,	0	961	0	9,066	4,602	0	90,311
PERSONNEL	0	0	0	0	0	0	73,188
PURCHASING	0	0	0	0	0	0	35,327
GENERAL SERVICES	0	0	0	0	0	0	43,704
TREASURER	0	0	0	0	0	0	64,145
SECRETARY OF STATE	0	0	0	2,732	0	0	0
SECURITY	0	0	0	0	0	0	3,161
REVENUE	0	0	0	12,871	0	0	625,717
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	114,288	0
GOVERNOR	0	0	0	1,415	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	3,408	0	0	50,273
ATTORNEY GENERAL	0	0	0	9,669	0	38,168	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	0	0	60,498	0	0	0	181,685
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	170,570
EDUCATION	0	0	0	0	11,944	0	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	0	0	0	28,154	8,909	0	0
LABOR	0	0	0	0	6,824	0	0
MENTAL HEALTH	0	0	0	0	5,578	0	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	105,790	0	0	3,794	6,577	0	0
SOCIAL SERVICES	0	125,832	0	87,794	56,318	0	15,152
CORRECTIONS	0	0	0	0	18,107	0	0
ALL OTHER	0	67,131	0	0	4,133	0	74,405



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	158,903	123,842	152,456	1,807,644



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	14,467
EDUCATION	0
HIGHER EDUCATION	0
HEALTH	0
LABOR	125,598
MENTAL HEALTH	77,595
NATURAL RESOURCES	0
PUBLIC SAFETY	0
SOCIAL SERVICES	237,109
CORRECTIONS	44,457
ALL OTHER	6,013



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 2016 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:	2,488,940			2,488,940
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>2,488,940</u>	<u>0</u>	<u>0</u>	<u>2,488,940</u>



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

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	2,488,940	0	2,488,940
Departmental Totals			
Total Expenditures	2,488,940	0	2,488,940
Deductions			
Total Deductions	0	0	0
Functional Cost	2,488,940	0	2,488,940
Allocation Step 1			
1st Allocation	2,488,940	0	2,488,940
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	2,488,940	0	2,488,940



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	2,405,205	96.6357	2,405,205		2,405,205		2,405,205
BUDGET AND PLANNING	300	0.0121	300		300		300
ACCOUNTING	5,721	0.2299	5,721		5,721		5,721
FACILITIES MANAG., DESIGN & CONST	14,167	0.5692	14,167		14,167		14,167
PERSONNEL	660	0.0265	660		660		660
PURCHASING	58,506	2.3506	58,506		58,506		58,506
GENERAL SERVICES	4,381	0.1760	4,381		4,381		4,381
SubTotal	2,488,940	100.0000	2,488,940		2,488,940		2,488,940
Total	2,488,940	100.0000	2,488,940		2,488,940		2,488,940

Allocation Basis: Equipment Inventory

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

MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	EQUIPMENT
INFORMATION	2,405,205	2,405,205
BUDGET AND PLANNING	300	300
ACCOUNTING	5,721	5,721
FACILITIES MANAG.,	14,167	14,167
PERSONNEL	660	660
PURCHASING	58,506	58,506
GENERAL SERVICES	4,381	4,381
Direct Billed	0	0
Total	2,488,940	2,488,940



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:	55,125,181			55,125,181
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>55,125,181</u>	<u>0</u>	<u>0</u>	<u>55,125,181</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	706,810,400	0	706,810,400
Non-Central Service Costs	(651,685,219)	0	(651,685,219)
Departmental Totals			
Total Expenditures	55,125,181	0	55,125,181
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	55,125,181	0	55,125,181
Allocation Step 1			
1st Allocation	55,125,181	0	55,125,181
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07 RETIREMENT/GROUP			
Total Allocated	55,125,181	0	55,125,181



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.	334,749	0.6073	334,749		334,749		334,749
INFORMATION TECHNOLOGY	17,690,534	32.0916	17,690,534		17,690,534		17,690,534
BUDGET AND PLANNING	549,160	0.9962	549,160		549,160		549,160
ACCOUNTING	761,561	1.3815	761,561		761,561		761,561
FACILITIES MANAG., DESIGN & CONST	7,639,583	13.8586	7,639,583		7,639,583		7,639,583
PERSONNEL	1,092,466	1.9818	1,092,466		1,092,466		1,092,466
PURCHASING	984,821	1.7865	984,821		984,821		984,821
GENERAL SERVICES	1,419,377	2.5748	1,419,377		1,419,377		1,419,377
TREASURER	778,616	1.4125	778,616		778,616		778,616
SECRETARY OF STATE	3,846,209	6.9772	3,846,209		3,846,209		3,846,209
SECURITY	510,509	0.9261	510,509		510,509		510,509
REVENUE	19,517,596	35.4059	19,517,596		19,517,596		19,517,596
SubTotal	55,125,181	100.0000	55,125,181		55,125,181		55,125,181
Total	55,125,181	100.0000	55,125,181		55,125,181		55,125,181

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2016



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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	334,749	334,749
INFORMATION	17,690,534	17,690,534
BUDGET AND PLANNING	549,160	549,160
ACCOUNTING	761,561	761,561
FACILITIES MANAG.,	7,639,583	7,639,583
PERSONNEL	1,092,466	1,092,466
PURCHASING	984,821	984,821
GENERAL SERVICES	1,419,377	1,419,377
TREASURER	778,616	778,616
SECRETARY OF STATE	3,846,209	3,846,209
SECURITY	510,509	510,509
REVENUE	19,517,596	19,517,596
Direct Billed	0	0
Total	<u>55,125,181</u>	<u>55,125,181</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:	9,821,027			9,821,027
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>9,821,027</u>	<u>0</u>	<u>0</u>	<u>9,821,027</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	147,007,467	0	147,007,467
Non-Central Service Costs	(137,186,440)	0	(137,186,440)
Departmental Totals			
Total Expenditures	9,821,027	0	9,821,027
Deductions			
Total Deductions	0	0	0
Functional Cost	9,821,027	0	9,821,027
Allocation Step 1			
1st Allocation	9,821,027	0	9,821,027
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	9,821,027	0	9,821,027



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.	76,190	0.7758	76,190		76,190		76,190
INFORMATION TECHNOLOGY	3,466,646	35.2983	3,466,646		3,466,646		3,466,646
BUDGET AND PLANNING	111,793	1.1383	111,793		111,793		111,793
ACCOUNTING	139,149	1.4168	139,149		139,149		139,149
FACILITIES MANAG., DESIGN & CONST	1,308,391	13.3223	1,308,391		1,308,391		1,308,391
PERSONNEL	194,765	1.9831	194,765		194,765		194,765
PURCHASING	178,058	1.8130	178,058		178,058		178,058
GENERAL SERVICES	227,835	2.3199	227,835		227,835		227,835
TREASURER	142,224	1.4482	142,224		142,224		142,224
SECRETARY OF STATE	665,298	6.7742	665,298		665,298		665,298
SECURITY	90,239	0.9188	90,239		90,239		90,239
REVENUE	3,220,439	32.7913	3,220,439		3,220,439		3,220,439
SubTotal	9,821,027	100.0000	9,821,027		9,821,027		9,821,027
Total	9,821,027	100.0000	9,821,027		9,821,027		9,821,027

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2016

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	76,190	76,190
INFORMATION	3,466,646	3,466,646
BUDGET AND PLANNING	111,793	111,793
ACCOUNTING	139,149	139,149
FACILITIES MANAG.,	1,308,391	1,308,391
PERSONNEL	194,765	194,765
PURCHASING	178,058	178,058
GENERAL SERVICES	227,835	227,835
TREASURER	142,224	142,224
SECRETARY OF STATE	665,298	665,298
SECURITY	90,239	90,239
REVENUE	3,220,439	3,220,439
Direct Billed	0	0
Total	<u><u>9,821,027</u></u>	<u><u>9,821,027</u></u>



STATE OF MISSOURI

BUILDING RENTAL

NATURE AND EXTENT OF SERVICES

The cost of rental office space is charged to a central account under the Division of Facilities Management, Design and Construction of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated to each central service department based on 2016 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:	7,790,860			7,790,860
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>7,790,860</u>	<u>0</u>	<u>0</u>	<u>7,790,860</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Total Expenditures	101,055,910	0	101,055,910
Non-Central Service Costs	(91,514,077)	0	(91,514,077)
Section II Costs	(1,750,973)	0	(1,750,973)
Departmental Totals			
Total Expenditures	7,790,860	0	7,790,860
Deductions			
Total Deductions	0	0	0
Functional Cost	7,790,860	0	7,790,860
Allocation Step 1			
1st Allocation	7,790,860	0	7,790,860
Allocation Step 2			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
Total Allocated	7,790,860	0	7,790,860



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.	32,504	0.4172	32,504		32,504		32,504
INFORMATION TECHNOLOGY	846,172	10.8611	846,172		846,172		846,172
BUDGET AND PLANNING	49,296	0.6327	49,296		49,296		49,296
ACCOUNTING	117,067	1.5026	117,067		117,067		117,067
FACILITIES MANAG., DESIGN & CONST	1,475,005	18.9325	1,475,005		1,475,005		1,475,005
PERSONNEL	159,968	2.0533	159,968		159,968		159,968
PURCHASING	79,797	1.0242	79,797		79,797		79,797
GENERAL SERVICES	230,458	2.9581	230,458		230,458		230,458
TREASURER	179,681	2.3063	179,681		179,681		179,681
SECRETARY OF STATE	1,520,928	19.5220	1,520,928		1,520,928		1,520,928
REVENUE	2,986,861	38.3380	2,986,861		2,986,861		2,986,861
ALL OTHER	113,123	1.4520	113,123		113,123		113,123
SubTotal	7,790,860	100.0000	7,790,860		7,790,860		7,790,860
Total	7,790,860	100.0000	7,790,860		7,790,860		7,790,860

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.	32,504	32,504
INFORMATION	846,172	846,172
BUDGET AND PLANNING	49,296	49,296
ACCOUNTING	117,067	117,067
FACILITIES MANAG.,	1,475,005	1,475,005
PERSONNEL	159,968	159,968
PURCHASING	79,797	79,797
GENERAL SERVICES	230,458	230,458
TREASURER	179,681	179,681
SECRETARY OF STATE	1,520,928	1,520,928
REVENUE	2,986,861	2,986,861
ALL OTHER	113,123	113,123
Direct Billed	0	0
Total	7,790,860	7,790,860



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:	32,089,868			32,089,868
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>32,089,868</u>	<u>0</u>	<u>0</u>	<u>32,089,868</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Worker's Compensation Payments	32,089,868	0	32,089,868
Departmental Totals			
Total Expenditures	32,089,868	0	32,089,868
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	32,089,868	0	32,089,868
Allocation Step 1			
1st Allocation	32,089,868	0	32,089,868
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	32,089,868	0	32,089,868



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	102,156	0.3299	105,874		105,874		105,874
BUDGET AND PLANNING	240	0.0008	249		249		249
FACILITIES MANAG., DESIGN & CONST	568,084	1.8347	588,758		588,758		588,758
PURCHASING	104,383	0.3371	108,182		108,182		108,182
GENERAL SERVICES	50,097	0.1618	51,920		51,920		51,920
SECRETARY OF STATE	25,869	0.0835	26,810		26,810		26,810
REVENUE	128,189	0.4140	132,854		132,854		132,854
LEGISLATURE	34,846	0.1125	36,114		36,114		36,114
JUDICIARY	1,232,267	3.9798	1,277,112		1,277,112		1,277,112
GOVERNOR	114,613	0.3702	118,784		118,784		118,784
AUDITOR	46	0.0001	48		48		48
ATTORNEY GENERAL	76,729	0.2478	79,521		79,521		79,521
AGRICULTURE	75,663	0.2444	78,416		78,416		78,416
INSURANCE	1,757	0.0057	1,821		1,821		1,821
ECONOMIC DEVELOPMENT	52,242	0.1687	54,143		54,143		54,143
EDUCATION	715,993	2.3124	742,050		742,050		742,050
HEALTH	339,377	1.0961	351,728		351,728		351,728
LABOR	126,137	0.4074	130,727		130,727		130,727
MENTAL HEALTH	9,712,162	31.3669	10,065,608		10,065,608		10,065,608
NATURAL RESOURCES	463,840	1.4980	480,720		480,720		480,720
PUBLIC SAFETY	2,308,799	7.4566	2,392,821		2,392,821		2,392,821
SOCIAL SERVICES	1,727,373	5.5788	1,790,236		1,790,236		1,790,236
CORRECTIONS	10,729,790	34.6537	11,120,269		11,120,269		11,120,269
ALL OTHER	2,272,405	7.3391	2,355,103		2,355,103		2,355,103
SubTotal	30,963,057	100.0000	32,089,868		32,089,868		32,089,868
Total	30,963,057	100.0000	32,089,868		32,089,868		32,089,868



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

Allocation Basis: Worker's Compensation Payments for FY 2016

Allocation Source: FY 2016 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	105,874	105,874
BUDGET AND PLANNING	249	249
FACILITIES MANAG.,	588,758	588,758
PURCHASING	108,182	108,182
GENERAL SERVICES	51,920	51,920
SECRETARY OF STATE	26,810	26,810
REVENUE	132,854	132,854
LEGISLATURE	36,114	36,114
JUDICIARY	1,277,112	1,277,112
GOVERNOR	118,784	118,784
AUDITOR	48	48
ATTORNEY GENERAL	79,521	79,521
AGRICULTURE	78,416	78,416
INSURANCE	1,821	1,821
ECONOMIC DEVELOPMENT	54,143	54,143
EDUCATION	742,050	742,050
HEALTH	351,728	351,728
LABOR	130,727	130,727
MENTAL HEALTH	10,065,608	10,065,608
NATURAL RESOURCES	480,720	480,720
PUBLIC SAFETY	2,392,821	2,392,821
SOCIAL SERVICES	1,790,236	1,790,236
CORRECTIONS	11,120,269	11,120,269
ALL OTHER	2,355,103	2,355,103
Direct Billed	0	0
Total	32,089,868	32,089,868



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 2016. 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:	68,196			68,196
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>68,196</u>	<u>0</u>	<u>0</u>	<u>68,196</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	1,762,941	0	1,762,941
Non-Central Service Costs	(1,691,063)	0	(1,691,063)
Section II Costs	(3,682)	0	(3,682)
Departmental Totals			
Total Expenditures	68,196	0	68,196
Deductions			
Total Deductions	0	0	0
Functional Cost	68,196	0	68,196
Allocation Step 1			
1st Allocation	68,196	0	68,196
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	68,196	0	68,196



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	10,863	15.9291	10,863		10,863		10,863
PERSONNEL	10	0.0147	10		10		10
TREASURER	1,920	2.8154	1,920		1,920		1,920
SECRETARY OF STATE	153	0.2244	153		153		153
REVENUE	49,170	72.1009	49,170		49,170		49,170
ALL OTHER	6,080	8.9155	6,080		6,080		6,080
SubTotal	68,196	100.0000	68,196		68,196		68,196
Total	68,196	100.0000	68,196		68,196		68,196

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2016CAFR Work Papers



MAXIMUS
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	10,863	10,863
PERSONNEL	10	10
TREASURER	1,920	1,920
SECRETARY OF STATE	153	153
REVENUE	49,170	49,170
ALL OTHER	6,080	6,080
Direct Billed	0	0
Total	<u>68,196</u>	<u>68,196</u>



STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway and transportation fund, and state parks fund and administered by the Risk Management Unit of the Office of Administration. Costs have been functionalized and allocated as follows:

Auto Claim. Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2016.

Aircraft Liability. Includes the cost of aircraft liability insurance and is allocated to benefiting departments based on premium amounts.

Surety Bonds. Includes the cost of the state and public employee blanket bond coverage. This does not include the University of Missouri system employees, which are covered by the University of Missouri risk management unit. Costs are allocated based on the number of covered employees.

Specific Bonds. Includes the cost of surety bonds for certain key officials. Costs are allocated to associated departments based on the total premium prorated by the specific coverage amounts.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	125,932			125,932
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>125,932</u>	<u>0</u>	<u>0</u>	<u>125,932</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	4,062	0	4,062	0	0
Insurance/Bond Premium	121,870	0	0	80,545	37,884
Departmental Totals					
Total Expenditures	125,932	0	4,062	80,545	37,884
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	125,932	0	4,062	80,545	37,884
Allocation Step 1					
1st Allocation	125,932	0	4,062	80,545	37,884
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	125,932	0	4,062	80,545	37,884



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

SPECIFIC BONDS

<hr/>	
Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	3,441
Departmental Totals	
Total Expenditures	3,441
Deductions	
Total Deductions	0
Functional Cost	3,441
Allocation Step 1	
1st Allocation	3,441
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	3,441



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	9,977	1.9555	79		79		79
GENERAL SERVICES	9,784	1.9176	78		78		78
SECURITY	874	0.1713	7		7		7
REVENUE	509	0.0998	4		4		4
ATTORNEY GENERAL	1,053	0.2064	8		8		8
AGRICULTURE	7,989	1.5658	64		64		64
INSURANCE	4,051	0.7940	32		32		32
ECONOMIC DEVELOPMENT	4,867	0.9539	39		39		39
HIGHER EDUCATION	135,608	26.5788	1,080		1,080		1,080
HEALTH	979	0.1919	8		8		8
LABOR	5,023	0.9845	40		40		40
MENTAL HEALTH	67,931	13.3143	541		541		541
NATURAL RESOURCES	6,000	1.1760	48		48		48
PUBLIC SAFETY	20,848	4.0861	166		166		166
SOCIAL SERVICES	174,762	34.2527	1,391		1,391		1,391
CORRECTIONS	59,957	11.7514	477		477		477
SubTotal	510,212	100.0000	4,062		4,062		4,062
Total	510,212	100.0000	4,062		4,062		4,062

Allocation Basis: Vehicle Claims by Departments for FY 2016

Allocation Source: FY 2016 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	30,607	37.9999	30,607		30,607		30,607
PUBLIC SAFETY	49,938	62.0001	49,938		49,938		49,938
SubTotal	80,545	100.0000	80,545		80,545		80,545
Total	80,545	100.0000	80,545		80,545		80,545

Allocation Basis: Actual Aircraft Liability Premiums, FY 2016

Allocation Source: FY 2016 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.	19	0.0296	11		11		11
INFORMATION TECHNOLOGY	980	1.5280	579		579		579
BUDGET AND PLANNING	27	0.0421	16		16		16
ACCOUNTING	48	0.0748	28		28		28
FACILITIES MANAG., DESIGN & CONST	509	0.7936	301		301		301
PERSONNEL	77	0.1201	45		45		45
PURCHASING	57	0.0889	34		34		34
GENERAL SERVICES	101	0.1575	60		60		60
TREASURER	45	0.0702	27		27		27
SECRETARY OF STATE	235	0.3664	139		139		139
SECURITY	32	0.0499	19		19		19
REVENUE	1,283	2.0004	758		758		758
LEGISLATURE	670	1.0446	396		396		396
JUDICIARY	4,119	6.4222	2,433		2,433		2,433
GOVERNOR	21	0.0327	12		12		12
L.T. GOVERNOR	7	0.0109	4		4		4
AUDITOR	108	0.1684	64		64		64
ATTORNEY GENERAL	359	0.5597	212		212		212
AGRICULTURE	494	0.7702	292		292		292
INSURANCE	770	1.2006	455		455		455
CONSERVATION	1,871	2.9172	1,105		1,105		1,105
ECONOMIC DEVELOPMENT	800	1.2473	473		473		473
EDUCATION	2,663	4.1521	1,573		1,573		1,573
HIGHER EDUCATION	57	0.0889	34		34		34
HEALTH	1,825	2.8455	1,078		1,078		1,078
HIGHWAYS	5,444	8.4881	3,216		3,216		3,216
LABOR	796	1.2411	470		470		470



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
MENTAL HEALTH	7,605	11.8574	4,492		4,492		4,492
NATURAL RESOURCES	2,022	3.1526	1,194		1,194		1,194
PUBLIC SAFETY	5,208	8.1201	3,076		3,076		3,076
SOCIAL SERVICES	6,952	10.8393	4,106		4,106		4,106
CORRECTIONS	10,929	17.0401	6,454		6,454		6,454
ALL OTHER	8,004	12.4795	4,728		4,728		4,728
SubTotal	64,137	100.0000	37,884		37,884		37,884
Total	64,137	100.0000	37,884		37,884		37,884

Allocation Basis: Total Number of Employees, FY 2016

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	344	9.9971	344		344		344
PUBLIC SAFETY	1,754	50.9735	1,754		1,754		1,754
ALL OTHER	1,343	39.0294	1,343		1,343		1,343
SubTotal	3,441	100.0000	3,441		3,441		3,441
Total	3,441	100.0000	3,441		3,441		3,441

Allocation Basis: Insurance Premiums on State Officials
 Allocation Source: FY 2016 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	11	0	0	11	0
INFORMATION	579	0	0	579	0
BUDGET AND PLANNING	16	0	0	16	0
ACCOUNTING	28	0	0	28	0
FACILITIES MANAG.,	380	79	0	301	0
PERSONNEL	45	0	0	45	0
PURCHASING	34	0	0	34	0
GENERAL SERVICES	30,745	78	30,607	60	0
TREASURER	27	0	0	27	0
SECRETARY OF STATE	139	0	0	139	0
SECURITY	26	7	0	19	0
REVENUE	762	4	0	758	0
LEGISLATURE	396	0	0	396	0
JUDICIARY	2,433	0	0	2,433	0
GOVERNOR	12	0	0	12	0
LT. GOVERNOR	4	0	0	4	0
AUDITOR	64	0	0	64	0
ATTORNEY GENERAL	220	8	0	212	0
AGRICULTURE	356	64	0	292	0
INSURANCE	831	32	0	455	344
CONSERVATION	1,105	0	0	1,105	0
ECONOMIC DEVELOPMENT	512	39	0	473	0
EDUCATION	1,573	0	0	1,573	0
HIGHER EDUCATION	1,114	1,080	0	34	0
HEALTH	1,086	8	0	1,078	0
HIGHWAYS	3,216	0	0	3,216	0
LABOR	510	40	0	470	0
MENTAL HEALTH	5,033	541	0	4,492	0
NATURAL RESOURCES	1,242	48	0	1,194	0
PUBLIC SAFETY	54,934	166	49,938	3,076	1,754
SOCIAL SERVICES	5,497	1,381	0	4,106	0
CORRECTIONS	6,931	477	0	6,454	0
ALL OTHER	6,071	0	0	4,728	1,343



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	125,932	4,062	80,545	37,884	3,441



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:	1,136,612			1,136,612
BUILDING DEPRECIATION	6,742		6,742	
RETIREMENT/GROUP INSURANCE	334,749		334,749	
OASDHI	76,190		76,190	
BUILDING RENTAL	32,504		32,504	
INSURANCE	11		11	
COMM. OF ADMIN.		12,722	12,722	
ACCOUNTING		899	899	
PERSONNEL		6,798	6,798	
PURCHASING		5,896	5,896	
GENERAL SERVICES		332	332	
TREASURER		51	51	
SECRETARY OF STATE		1,703	1,703	
SECURITY		5,027	5,027	
REVENUE		102	102	
Total Allocated Additions:	450,196	33,530	483,726	483,726
Total To Be Allocated:	1,586,808	33,530		1,620,338

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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	803,706	0	625,006	178,700
Other Expense & Cost				
Departmental Expenditures	2,255,454	0	1,753,965	501,489
Unallowable	(1,922,548)	0	(1,495,079)	(427,469)
Departmental Totals				
Total Expenditures	1,136,612	0	883,892	252,720
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,136,612	0	883,892	252,720
Allocation Step 1				
Inbound- All Others	450,196	0	350,097	100,099
1st Allocation	1,586,808	0	1,233,989	352,819
Allocation Step 2				
Inbound- All Others	33,530	0	26,075	7,455
2nd Allocation	33,530	0	26,075	7,455
Total For 15 COMM. OF ADMIN.				
Total Allocated	1,620,338	0	1,260,064	360,274



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

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	19	1.0309	12,722		12,722		12,722
INFORMATION TECHNOLOGY	960	52.0890	642,773		642,773	13,724	656,497
BUDGET AND PLANNING	26	1.4107	17,408		17,408	372	17,780
ACCOUNTING	47	2.5502	31,469		31,469	672	32,141
FACILTIES MANAG., DESIGN & CONST	498	27.0212	333,438		333,438	7,119	340,557
PERSONNEL	76	4.1237	50,886		50,886	1,086	51,972
PURCHASING	56	3.0385	37,495		37,495	801	38,296
GENERAL SERVICES	99	5.3717	66,286		66,286	1,415	67,701
ALL OTHER	62	3.3641	41,512		41,512	886	42,398
SubTotal	1,843	100.0000	1,233,989		1,233,989	26,075	1,260,064
Total	1,843	100.0000	1,233,989		1,233,989	26,075	1,260,064

Allocation Basis: Average Number of OA Employees, FY 2016

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	352,819		352,819	7,455	360,274
SubTotal	100	100.0000	352,819		352,819	7,455	360,274
Total	100	100.0000	352,819		352,819	7,455	360,274

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion

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

Receiving Department	Total	DEPARTMENTAL	GENERAL GOVT
COMM. OF ADMIN.	12,722	12,722	0
INFORMATION	656,497	656,497	0
BUDGET AND PLANNING	17,780	17,780	0
ACCOUNTING	32,141	32,141	0
FACILITIES MANAG.,	340,557	340,557	0
PERSONNEL	51,972	51,972	0
PURCHASING	38,296	38,296	0
GENERAL SERVICES	67,701	67,701	0
ALL OTHER	402,672	42,398	360,274
Direct Billed	0	0	0
Total	1,620,338	1,260,064	360,274



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:	182,339,892			182,339,892
BUILDING DEPRECIATION	331,319		331,319	
EQUIPMENT DEPRECIATION	2,405,205		2,405,205	
RETIREMENT/GROUP INSURANCE	17,690,534		17,690,534	
OASDHI	3,466,646		3,466,646	
BUILDING RENTAL	846,172		846,172	
WORKER'S COMPENSATION	105,874		105,874	
UNEMPLOYMENT COMPENSATION	10,863		10,863	
INSURANCE	579		579	
COMM. OF ADMIN.	642,773	13,724	656,497	
BUDGET AND PLANNING		10,404	10,404	
ACCOUNTING		49,514	49,514	
PERSONNEL		344,677	344,677	
PURCHASING		251,317	251,317	
GENERAL SERVICES		17,144	17,144	
TREASURER		2,807	2,807	
SECRETARY OF STATE		2,376	2,376	
SECURITY		190,143	190,143	
REVENUE		1,713	1,713	
Total Allocated Additions:	25,499,965	883,819	26,383,784	26,383,784
Total To Be Allocated:	207,839,857	883,819		208,723,676



MAXIMUS

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	47,589,608	0	47,589,608
Other Expense & Cost			
Departmental Expenditures	155,644,747	0	155,644,747
Capital Outlay - Departmental	(20,894,463)	0	(20,894,463)
Departmental Totals			
Total Expenditures	182,339,892	0	182,339,892
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	182,339,892	0	182,339,892
Allocation Step 1			
Inbound- All Others	25,499,965	0	25,499,965
1st Allocation	207,839,857	0	207,839,857
Allocation Step 2			
Inbound- All Others	883,819	0	883,819
2nd Allocation	883,819	0	883,819
Total For 16 INFORMATION TECHNOLOGY			
Total Allocated	208,723,676	0	208,723,676



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	207,839,857		207,839,857	883,819	208,723,676
SubTotal	100	100.0000	207,839,857		207,839,857	883,819	208,723,676
Total	100	100.0000	207,839,857		207,839,857	883,819	208,723,676

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion



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

Receiving Department	Total	SECTION II
ALL OTHER	208,723,676	208,723,676
Direct Billed	0	0
Total	208,723,676	208,723,676



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:	1,616,350			1,616,350
BUILDING DEPRECIATION	22,814		22,814	
EQUIPMENT DEPRECIATION	300		300	
RETIREMENT/GROUP INSURANCE	549,160		549,160	
OASDHI	111,793		111,793	
BUILDING RENTAL	49,296		49,296	
WORKER'S COMPENSATION	249		249	
INSURANCE	16		16	
COMM. OF ADMIN.	17,408	372	17,780	
BUDGET AND PLANNING		264,944	264,944	
ACCOUNTING		592	592	
PERSONNEL		9,271	9,271	
GENERAL SERVICES		472	472	
TREASURER		36	36	
SECURITY		7,393	7,393	
REVENUE		52	52	
Total Allocated Additons:	<u>751,036</u>	<u>283,132</u>	<u>1,034,168</u>	<u>1,034,168</u>
Total To Be Allocated:	<u><u>2,367,386</u></u>	<u><u>283,132</u></u>		<u><u>2,650,518</u></u>



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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,544,485	0	965,303	579,182
Other Expense & Cost				
Departmental Expenditures	71,885	0	44,916	26,949
Departmental Totals				
Total Expenditures	1,616,350	0	1,010,219	606,131
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,616,350	0	1,010,219	606,131
Allocation Step 1				
Inbound- All Others	751,038	0	469,397	281,639
1st Allocation	2,387,386	0	1,479,616	887,770
Allocation Step 2				
Inbound- All Others	283,132	0	176,957	106,175
2nd Allocation	283,132	0	176,957	106,175
Total For 17 BUDGET AND PLANNING				
Total Allocated	2,650,518	0	1,656,573	993,945



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	260	0.7032	10,404		10,404		10,404
BUDGET AND PLANNING	6,621	17.9061	264,944		264,944		264,944
ACCOUNTING	790	2.1365	31,612		31,612	4,645	36,257
FACILITIES MANAG., DESIGN & CONST	2,046	5.5333	81,872		81,872	12,030	93,902
PERSONNEL	135	0.3651	5,402		5,402	794	6,196
PURCHASING	138	0.3732	5,522		5,522	811	6,333
GENERAL SERVICES	159	0.4300	6,362		6,362	935	7,297
TREASURER	42	0.1136	1,681		1,681	247	1,928
SECRETARY OF STATE	309	0.8357	12,365		12,365	1,817	14,182
SECURITY	74	0.2001	2,961		2,961	435	3,396
REVENUE	1,375	3.7186	55,021		55,021	8,085	63,106
JUDICIARY	767	2.0743	30,692		30,692	4,510	35,202
GOVERNOR	995	2.6909	39,816		39,816	5,851	45,667
LT. GOVERNOR	41	0.1109	1,641		1,641	241	1,882
AUDITOR	26	0.0703	1,040		1,040	153	1,193
ATTORNEY GENERAL	41	0.1109	1,641		1,641	241	1,882
AGRICULTURE	1,047	2.8316	41,896		41,896	6,156	48,052
INSURANCE	830	2.2447	33,213		33,213	4,880	38,093
CONSERVATION	116	0.3137	4,642		4,642	682	5,324
ECONOMIC DEVELOPMENT	1,601	4.3298	64,065		64,065	9,414	73,479
EDUCATION	2,844	7.6915	113,804		113,804	16,723	130,527
HIGHER EDUCATION	1,942	5.2521	77,710		77,710	11,419	89,129
HEALTH	1,303	3.5239	52,140		52,140	7,662	59,802
HIGHWAYS	814	2.2014	32,573		32,573	4,786	37,359
LABOR	1,135	3.0696	45,418		45,418	6,674	52,092
MENTAL HEALTH	1,628	4.4029	65,145		65,145	9,573	74,718
NATURAL RESOURCES	1,166	3.1534	46,658		46,658	6,856	53,514

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
PUBLIC SAFETY	2,616	7.0749	104,681		104,681	15,382	120,063
SOCIAL SERVICES	4,758	12.8678	190,394		190,394	27,976	218,370
CORRECTIONS	1,137	3.0750	45,498		45,498	6,685	52,183
ALL OTHER	220	0.5950	8,803		8,803	1,294	10,097
SubTotal	36,976	100.0000	1,479,616		1,479,616	176,957	1,656,573
Total	36,976	100.0000	1,479,616		1,479,616	176,957	1,656,573

Allocation Basis: Budget and Planning Hours by Department, FY 2016

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	887,770		887,770	106,175	993,945
SubTotal	100	100.0000	887,770		887,770	106,175	993,945
Total	100	100.0000	887,770		887,770	106,175	993,945

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	10,404	10,404	0
BUDGET AND PLANNING	264,944	264,944	0
ACCOUNTING	36,257	36,257	0
FACILITIES MANAG.,	93,902	93,902	0
PERSONNEL	6,196	6,196	0
PURCHASING	6,333	6,333	0
GENERAL SERVICES	7,297	7,297	0
TREASURER	1,928	1,928	0
SECRETARY OF STATE	14,182	14,182	0
SECURITY	3,396	3,396	0
REVENUE	63,106	63,106	0
JUDICIARY	35,202	35,202	0
GOVERNOR	45,667	45,667	0
LT. GOVERNOR	1,882	1,882	0
AUDITOR	1,193	1,193	0
ATTORNEY GENERAL	1,882	1,882	0
AGRICULTURE	48,052	48,052	0
INSURANCE	38,093	38,093	0
CONSERVATION	5,324	5,324	0
ECONOMIC DEVELOPMENT	73,479	73,479	0
EDUCATION	130,527	130,527	0
HIGHER EDUCATION	89,129	89,129	0
HEALTH	59,802	59,802	0
HIGHWAYS	37,359	37,359	0
LABOR	52,092	52,092	0
MENTAL HEALTH	74,718	74,718	0
NATURAL RESOURCES	53,514	53,514	0
PUBLIC SAFETY	120,063	120,063	0
SOCIAL SERVICES	218,370	218,370	0
CORRECTIONS	52,183	52,183	0
ALL OTHER	1,004,042	10,097	993,945



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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Direct Billed	0	0	0
Total	2,650,518	1,656,573	993,945



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:	2,081,473			2,081,473
BUILDING DEPRECIATION	51,788		51,788	
EQUIPMENT DEPRECIATION	5,721		5,721	
RETIREMENT/GROUP INSURANCE	761,561		761,561	
OASDHI	139,149		139,149	
BUILDING RENTAL	117,067		117,067	
INSURANCE	28		28	
COMM. OF ADMIN.	31,469	672	32,141	
BUDGET AND PLANNING	31,612	4,645	36,257	
ACCOUNTING		1,699	1,699	
PERSONNEL		16,809	16,809	
PURCHASING		74	74	
GENERAL SERVICES		840	840	
TREASURER		99	99	
SECRETARY OF STATE		63,962	63,962	
SECURITY		13,603	13,603	
REVENUE		3,172	3,172	
Total Allocated Additions:	1,138,395	105,575	1,243,970	1,243,970
Total To Be Allocated:	3,219,868	105,575		3,325,443



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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOVT
Wages & Benefits					
Salaries & Wages	1,966,255	0	600,691	1,318,374	47,190
Other Expense & Cost					
Departmental Expenditures	116,816	0	35,687	78,325	2,804
Capital Outlay	(1,598)	0	(488)	(1,072)	(38)
Departmental Totals					
Total Expenditures	2,081,473	0	635,880	1,395,627	49,956
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,081,473	0	635,890	1,395,627	49,956
Allocation Step 1					
Inbound- All Others	1,138,395	0	347,780	763,294	27,321
1st Allocation	3,219,868	0	983,670	2,158,921	77,277
Allocation Step 2					
Inbound- All Others	105,575	0	32,253	70,788	2,534
2nd Allocation	105,575	0	32,253	70,788	2,534
Total For 18 ACCOUNTING					
Total Allocated	3,325,443	0	1,015,923	2,229,709	79,811



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.	461	0.0352	347		347		347
INFORMATION TECHNOLOGY	23,031	1.7600	17,313		17,313		17,313
BUDGET AND PLANNING	622	0.0475	468		468		468
ACCOUNTING	1,132	0.0865	851		851		851
FACILITIES MANAG., DESIGN & CONST	11,946	0.9129	8,980		8,980	300	9,280
PERSONNEL	1,827	0.1396	1,373		1,373	46	1,419
PURCHASING	1,351	0.1032	1,016		1,016	34	1,050
GENERAL SERVICES	2,373	0.1813	1,784		1,784	60	1,844
TREASURER	1,097	0.0838	825		825	28	853
SECRETARY OF STATE	5,641	0.4311	4,240		4,240	142	4,382
SECURITY	768	0.0587	577		577	19	596
REVENUE	31,253	2.3883	23,493		23,493	785	24,278
LEGISLATURE	15,412	1.1778	11,585		11,585	387	11,972
JUDICIARY	95,492	7.2974	71,782		71,782	2,400	74,182
GOVERNOR	527	0.0403	396		396	13	409
LT. GOVERNOR	157	0.0120	118		118	4	122
AUDITOR	2,610	0.1995	1,962		1,962	66	2,028
ATTORNEY GENERAL	8,702	0.6650	6,541		6,541	219	6,760
AGRICULTURE	11,137	0.8511	8,372		8,372	280	8,652
INSURANCE	14,150	1.0813	10,637		10,637	356	10,993
CONSERVATION	43,489	3.3234	32,691		32,691	1,093	33,784
ECONOMIC DEVELOPMENT	16,663	1.2734	12,526		12,526	419	12,945
EDUCATION	46,891	3.5833	35,248		35,248	1,178	36,426
HIGHER EDUCATION	1,368	0.1045	1,028		1,028	34	1,062
HEALTH	43,396	3.3163	32,621		32,621	1,091	33,712
HIGHWAYS	126,744	9.6856	95,274		95,274	3,185	98,459
LABOR	18,543	1.4170	13,939		13,939	466	14,405



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
MENTAL HEALTH	178,513	13.6417	134,190		134,190	4,486	138,676
NATURAL RESOURCES	44,126	3.3721	33,170		33,170	1,109	34,279
PUBLIC SAFETY	125,048	9.5560	94,000		94,000	3,143	97,143
SOCIAL SERVICES	168,010	12.8391	126,294		126,294	4,222	130,516
CORRECTIONS	264,603	20.2206	198,903		198,903	6,650	205,553
ALL OTHER	1,498	0.1145	1,126		1,126	38	1,164
SubTotal	1,308,581	100.0000	983,670		983,670	32,253	1,015,923
Total	1,308,581	100.0000	983,670		983,670	32,253	1,015,923

Allocation Basis: Number of Paychecks, FY 2016

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.	625	0.0256	552		552		552
INFORMATION TECHNOLOGY	36,471	1.4915	32,201		32,201		32,201
BUDGET AND PLANNING	141	0.0058	124		124		124
ACCOUNTING	961	0.0393	848		848		848
FACILITIES MANAG., DESIGN & CONST	60,948	2.4926	53,812		53,812	1,792	55,604
PERSONNEL	757	0.0310	668		668	22	690
PURCHASING	1,276	0.0522	1,127		1,127	38	1,165
GENERAL SERVICES	50,157	2.0512	44,285		44,285	1,475	45,760
TREASURER	52,117	2.1314	46,015		46,015	1,533	47,548
SECRETARY OF STATE	6,744	0.2758	5,954		5,954	198	6,152
SECURITY	270	0.0110	238		238	8	246
REVENUE	152,198	6.2244	134,379		134,379	4,476	138,855
LEGISLATURE	10,574	0.4324	9,336		9,336	311	9,647
JUDICIARY	54,969	2.2480	48,533		48,533	1,617	50,150
GOVERNOR	1,383	0.0566	1,221		1,221	41	1,262
LT. GOVERNOR	148	0.0061	131		131	4	135
AUDITOR	2,401	0.0982	2,120		2,120	71	2,191
ATTORNEY GENERAL	13,083	0.5350	11,551		11,551	385	11,936
AGRICULTURE	22,908	0.9369	20,226		20,226	674	20,900
INSURANCE	21,727	0.8886	19,183		19,183	639	19,822
CONSERVATION	80,698	3.3003	71,250		71,250	2,373	73,623
ECONOMIC DEVELOPMENT	36,182	1.4797	31,946		31,946	1,064	33,010
EDUCATION	439,104	17.9577	387,698		387,698	12,913	400,611
HIGHER EDUCATION	6,627	0.2710	5,851		5,851	195	6,046
HEALTH	155,245	6.3490	137,069		137,069	4,566	141,635
HIGHWAYS	415,251	16.9823	366,634		366,634	12,212	378,846
LABOR	112,244	4.5904	99,103		99,103	3,301	102,404



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
MENTAL HEALTH	115,412	4.7199	101,900		101,900	3,394	105,294
NATURAL RESOURCES	102,330	4.1849	90,349		90,349	3,009	93,358
PUBLIC SAFETY	128,731	5.2646	113,659		113,659	3,786	117,445
SOCIAL SERVICES	225,498	9.2221	199,097		199,097	6,632	205,729
CORRECTIONS	135,706	5.5499	119,818		119,818	3,991	123,809
ALL OTHER	2,314	0.0946	2,043		2,043	68	2,111
SubTotal	2,445,200	100.0000	2,158,921		2,158,921	70,788	2,229,709
Total	2,445,200	100.0000	2,158,921		2,158,921	70,788	2,229,709

Allocation Basis: Number of PV Documents by Agency

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



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	77,277		77,277	2,534	79,811
SubTotal	100	100.0000	77,277		77,277	2,534	79,811
Total	100	100.0000	77,277		77,277	2,534	79,811

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.	899	347	552	0
INFORMATION	49,514	17,313	32,201	0
BUDGET AND PLANNING	592	468	124	0
ACCOUNTING	1,699	851	848	0
FACILITIES MANAG.,	64,884	9,280	55,604	0
PERSONNEL	2,109	1,419	690	0
PURCHASING	2,215	1,050	1,165	0
GENERAL SERVICES	47,604	1,844	45,760	0
TREASURER	48,401	853	47,548	0
SECRETARY OF STATE	10,534	4,382	6,152	0
SECURITY	842	596	246	0
REVENUE	163,133	24,278	138,855	0
LEGISLATURE	21,619	11,972	9,647	0
JUDICIARY	124,332	74,182	50,150	0
GOVERNOR	1,671	409	1,262	0
LT. GOVERNOR	257	122	135	0
AUDITOR	4,219	2,028	2,191	0
ATTORNEY GENERAL	18,696	6,760	11,936	0
AGRICULTURE	29,552	8,652	20,900	0
INSURANCE	30,815	10,993	19,822	0
CONSERVATION	107,407	33,784	73,623	0
ECONOMIC DEVELOPMENT	45,955	12,945	33,010	0
EDUCATION	437,037	36,426	400,611	0
HIGHER EDUCATION	7,108	1,062	6,046	0
HEALTH	175,347	33,712	141,635	0
HIGHWAYS	477,305	98,459	378,846	0
LABOR	116,809	14,405	102,404	0
MENTAL HEALTH	243,970	138,676	105,294	0
NATURAL RESOURCES	127,637	34,279	93,358	0
PUBLIC SAFETY	214,588	97,143	117,445	0
SOCIAL SERVICES	336,245	130,516	205,729	0
CORRECTIONS	329,362	205,553	123,809	0
ALL OTHER	83,086	1,164	2,111	79,811



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	3,325,443	1,015,923	2,229,709	79,811



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:	78,079,737			78,079,737
BUILDING DEPRECIATION	246,756		246,756	
EQUIPMENT DEPRECIATION	14,167		14,167	
RETIREMENT/GROUP INSURANCE	7,639,583		7,639,583	
OASDHI	1,308,391		1,308,391	
BUILDING RENTAL	1,475,005		1,475,005	
WORKER'S COMPENSATION	588,758		588,758	
INSURANCE	380		380	
COMM. OF ADMIN.	333,438	7,119	340,557	
BUDGET AND PLANNING	81,872	12,030	93,902	
ACCOUNTING	62,792	2,092	64,884	
PERSONNEL		178,826	178,826	
PURCHASING		33,673	33,673	
GENERAL SERVICES		8,904	8,904	
TREASURER		3,439	3,439	
SECRETARY OF STATE		26,926	26,926	
SECURITY		48,201	48,201	
REVENUE		263	263	
Total Allocated Additions:	11,751,142	321,473	12,072,615	12,072,615
Total To Be Allocated:	89,830,879	321,473		90,152,352



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department FACILTIES MANAG., DESIGN & CONST

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	18,287,334	0	18,287,334
Other Expense & Cost			
Departmental Expenditures	71,663,598	0	71,663,598
Capital Outlay - Departmental	(11,871,195)	0	(11,871,195)
Departmental Totals			
Total Expenditures	78,079,737	0	78,079,737
Deductions			
Total Deductions	0	0	0
Functional Cost	78,079,737	0	78,079,737
Allocation Step 1			
Inbound- All Others	11,751,142	0	11,751,142
1st Allocation	89,830,879	0	89,830,879
Allocation Step 2			
Inbound- All Others	321,473	0	321,473
2nd Allocation	321,473	0	321,473
Total For 19 FACILTIES MANAG., DESIGN &			
Total Allocated	90,152,352	0	90,152,352



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

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	89,830,879		89,830,879	321,473	90,152,352
SubTotal	100	100.0000	89,830,879		89,830,879	321,473	90,152,352
Total	100	100.0000	89,830,879		89,830,879	321,473	90,152,352

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion



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

Receiving Department	Total	SECTION II
ALL OTHER	90,152,352	90,152,352
Direct Billed	0	0
Total	<u>90,152,352</u>	<u>90,152,352</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:	3,391,767			3,391,767
BUILDING DEPRECIATION	73,188		73,188	
EQUIPMENT DEPRECIATION	660		660	
RETIREMENT/GROUP INSURANCE	1,092,466		1,092,466	
OASDHI	194,765		194,765	
BUILDING RENTAL	159,968		159,968	
UNEMPLOYMENT COMPENSATION	10		10	
INSURANCE	45		45	
COMM. OF ADMIN.	50,886	1,086	51,972	
BUDGET AND PLANNING	5,402	794	6,196	
ACCOUNTING	2,041	68	2,109	
PERSONNEL		27,311	27,311	
PURCHASING		1,270	1,270	
GENERAL SERVICES		1,347	1,347	
TREASURER		122	122	
SECRETARY OF STATE		6,322	6,322	
SECURITY		18,630	18,630	
REVENUE		97	97	
Total Allocated Additions:	1,579,431	57,047	1,636,478	1,636,478
Total To Be Allocated:	4,971,198	57,047		5,028,245



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

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	2,724,485	0	2,337,260	267,116	120,109
Other Expense & Cost					
Departmental Expenditures	674,135	0	351,477	40,169	282,489
Capital Outlays- Personnel Services	(6,853)	0	(6,150)	(703)	0
Departmental Totals					
Total Expenditures	3,391,767	0	2,682,587	308,582	402,598
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,391,767	0	2,682,587	308,582	402,598
Allocation Step 1					
Inbound- All Others	1,579,431	0	1,354,950	154,852	69,629
1st Allocation	4,971,198	0	4,037,537	461,434	472,227
Allocation Step 2					
Inbound- All Others	57,047	0	48,939	5,593	2,515
2nd Allocation	57,047	0	48,939	5,593	2,515
Total For 21 PERSONNEL					
Total Allocated	5,028,245	0	4,088,476	467,027	474,742



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.	17	0.0505	2,041		2,041		2,041
INFORMATION TECHNOLOGY	869	2.5838	104,321		104,321		104,321
BUDGET AND PLANNING	23	0.0684	2,761		2,761		2,761
ACCOUNTING	42	0.1249	5,042		5,042		5,042
FACILITIES MANAG., DESIGN & CONST	451	1.3409	54,141		54,141		54,141
PERSONNEL	69	0.2052	8,283		8,283		8,283
PURCHASING	51	0.1516	6,122		6,122	78	6,200
GENERAL SERVICES	90	0.2676	10,804		10,804	137	10,941
SECURITY	6	0.0178	720		720	9	729
REVENUE	1,151	3.4222	138,174		138,174	1,751	139,925
AGRICULTURE	303	0.9009	36,374		36,374	461	36,835
INSURANCE	244	0.7255	29,291		29,291	371	29,662
ECONOMIC DEVELOPMENT	684	2.0337	82,112		82,112	1,041	83,153
HEALTH	1,677	4.9862	201,319		201,319	2,552	203,871
LABOR	661	1.9653	79,351		79,351	1,006	80,357
MENTAL HEALTH	6,282	18.6781	754,135		754,135	9,559	763,694
NATURAL RESOURCES	1,359	4.0407	163,144		163,144	2,068	165,212
PUBLIC SAFETY	2,210	6.5709	265,304		265,304	3,363	268,667
SOCIAL SERVICES	6,656	19.7901	799,032		799,032	10,128	809,160
CORRECTIONS	10,731	31.9062	1,288,223		1,288,223	16,328	1,304,551
ALL OTHER	57	0.1695	6,843		6,843	87	6,930
SubTotal	33,633	100.0000	4,037,537		4,037,537	48,939	4,086,476
Total	33,633	100.0000	4,037,537		4,037,537	48,939	4,086,476

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: Average Number of Merit & UCP Employees, FY 2016

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.	19	1.0309	4,757		4,757		4,757
INFORMATION TECHNOLOGY	960	52.0890	240,356		240,356		240,356
BUDGET AND PLANNING	26	1.4107	6,510		6,510		6,510
ACCOUNTING	47	2.5502	11,767		11,767		11,767
FACILITIES MANAG., DESIGN & CONST	498	27.0212	124,685		124,685		124,685
PERSONNEL	76	4.1237	19,028		19,028		19,028
PURCHASING	56	3.0385	14,021		14,021	1,443	15,464
GENERAL SERVICES	99	5.3717	24,787		24,787	2,552	27,339
ALL OTHER	62	3.3641	15,523		15,523	1,598	17,121
SubTotal	1,843	100.0000	461,434		461,434	5,593	467,027
Total	1,843	100.0000	461,434		461,434	5,593	467,027

Allocation Basis: Average Number of OA Employees, FY 2016
 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	472,227		472,227	2,515	474,742
SubTotal	100	100.0000	472,227		472,227	2,515	474,742
Total	100	100.0000	472,227		472,227	2,515	474,742

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE	HR CALL CENTER	SECTION II	
COMM. OF ADMIN.	6,798	2,041	4,757	0
INFORMATION	344,677	104,321	240,356	0
BUDGET AND PLANNING	9,271	2,761	6,510	0
ACCOUNTING	16,809	5,042	11,767	0
FACILITIES MANAG.,	178,826	54,141	124,685	0
PERSONNEL	27,311	8,283	19,028	0
PURCHASING	21,664	6,200	15,464	0
GENERAL SERVICES	38,280	10,941	27,339	0
SECURITY	729	729	0	0
REVENUE	139,925	139,925	0	0
AGRICULTURE	36,835	36,835	0	0
INSURANCE	29,662	29,662	0	0
ECONOMIC DEVELOPMENT	83,153	83,153	0	0
HEALTH	203,871	203,871	0	0
LABOR	80,357	80,357	0	0
MENTAL HEALTH	763,694	763,694	0	0
NATURAL RESOURCES	165,212	165,212	0	0
PUBLIC SAFETY	268,667	268,667	0	0
SOCIAL SERVICES	809,160	809,160	0	0
CORRECTIONS	1,304,551	1,304,551	0	0
ALL OTHER	498,793	6,930	17,121	474,742
Direct Billed	0	0	0	0
Total	5,028,245	4,086,476	467,027	474,742



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 2016.

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:	4,107,886			4,107,886
BUILDING DEPRECIATION	35,327		35,327	
EQUIPMENT DEPRECIATION	58,506		58,506	
RETIREMENT/GROUP INSURANCE	984,821		984,821	
OASDHI	178,058		178,058	
BUILDING RENTAL	79,797		79,797	
WORKER'S COMPENSATION	108,182		108,182	
INSURANCE	34		34	
COMM. OF ADMIN.	37,495	801	38,296	
BUDGET AND PLANNING	5,522	811	6,333	
ACCOUNTING	2,143	72	2,215	
PERSONNEL	20,143	1,521	21,664	
PURCHASING		500	500	
GENERAL SERVICES		997	997	
TREASURER		124	124	
SECURITY		11,533	11,533	
REVENUE		57	57	
Total Allocated Additions:	1,510,028	16,416	1,526,444	1,526,444
Total To Be Allocated:	5,617,914	16,416		5,634,330



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

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,257,601	0	1,662,254	595,347
Other Expense & Cost				
Departmental Expenditures	1,879,518	0	77,146	1,802,372
Capital Outlay - Departmental	(25,812)	0	0	(25,812)
Refunds	(3,421)	0	0	(3,421)
Departmental Totals				
Total Expenditures	4,107,886	0	1,739,400	2,368,486
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	4,107,886	0	1,739,400	2,368,486
Allocation Step 1				
Inbound- All Others	1,510,028	0	1,111,822	398,206
1st Allocation	5,617,914	0	2,851,222	2,766,692
Allocation Step 2				
Inbound- All Others	16,416	0	12,087	4,329
2nd Allocation	16,416	0	12,087	4,329
Total For 22 PURCHASING				
Total Allocated	5,634,330	0	2,863,309	2,771,021



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	2,015,260	0.2068	5,896		5,896		5,896
INFORMATION TECHNOLOGY	85,899,062	8.8144	251,317		251,317		251,317
BUDGET AND PLANNING	35						
ACCOUNTING	25,240	0.0026	74		74		74
FACILITIES MANAG., DESIGN & CONST	11,509,140	1.1810	33,673		33,673		33,673
PERSONNEL	434,035	0.0445	1,270		1,270		1,270
PURCHASING	170,947	0.0175	500		500		500
GENERAL SERVICES	11,680,266	1.1985	34,173		34,173	161	34,334
TREASURER	1,144,285	0.1174	3,348		3,348	16	3,364
SECRETARY OF STATE	5,413,784	0.5555	15,839		15,839	75	15,914
SECURITY	160,412	0.0165	469		469	2	471
REVENUE	14,750,584	1.5136	43,156		43,156	204	43,360
AUDITOR	606,314	0.0622	1,774		1,774	8	1,782
ATTORNEY GENERAL	1,467,022	0.1505	4,292		4,292	20	4,312
AGRICULTURE	2,327,516	0.2388	6,810		6,810	32	6,842
INSURANCE	1,581,203	0.1623	4,626		4,626	22	4,648
CONSERVATION	23,698,952	2.4318	69,337		69,337	328	69,665
ECONOMIC DEVELOPMENT	24,387,821	2.5025	71,352		71,352	337	71,689
EDUCATION	84,949,864	8.7170	248,540		248,540	1,174	249,714
HIGHER EDUCATION	7,164,112	0.7351	20,960		20,960	99	21,059
HEALTH	75,171,207	7.7136	219,930		219,930	1,039	220,969
LABOR	3,269,903	0.3355	9,567		9,567	45	9,612
MENTAL HEALTH	38,914,721	3.9932	113,854		113,854	538	114,392
NATURAL RESOURCES	9,115,722	0.9354	26,670		26,670	126	26,796
PUBLIC SAFETY	57,129,685	5.8623	167,146		167,146	790	167,936
SOCIAL SERVICES	301,885,799	30.9775	883,237		883,237	4,174	887,411
CORRECTIONS	209,264,811	21.4733	612,252		612,252	2,892	615,144

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	396,530	0.0407	1,160		1,160	5	1,165
SubTotal	974,534,232	100.0000	2,851,222		2,851,222	12,087	2,863,309
Total	974,534,232	100.0000	2,851,222		2,851,222	12,087	2,863,309

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	2,766,692		2,766,692	4,329	2,771,021
SubTotal	100	100.0000	2,766,692		2,766,692	4,329	2,771,021
Total	100	100.0000	2,766,692		2,766,692	4,329	2,771,021

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.	5,896	5,896	0
INFORMATION	251,317	251,317	0
ACCOUNTING	74	74	0
FACILITIES MANAG.,	33,673	33,673	0
PERSONNEL	1,270	1,270	0
PURCHASING	500	500	0
GENERAL SERVICES	34,334	34,334	0
TREASURER	3,364	3,364	0
SECRETARY OF STATE	15,914	15,914	0
SECURITY	471	471	0
REVENUE	43,360	43,360	0
AUDITOR	1,782	1,782	0
ATTORNEY GENERAL	4,312	4,312	0
AGRICULTURE	6,842	6,842	0
INSURANCE	4,648	4,648	0
CONSERVATION	69,665	69,665	0
ECONOMIC DEVELOPMENT	71,689	71,689	0
EDUCATION	249,714	249,714	0
HIGHER EDUCATION	21,059	21,059	0
HEALTH	220,969	220,969	0
LABOR	9,612	9,612	0
MENTAL HEALTH	114,392	114,392	0
NATURAL RESOURCES	26,796	26,796	0
PUBLIC SAFETY	167,936	167,936	0
SOCIAL SERVICES	887,411	887,411	0
CORRECTIONS	615,144	615,144	0
ALL OTHER	2,772,186	1,165	2,771,021
Direct Billed	0	0	0
Total	5,634,330	2,863,309	2,771,021



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:	14,539,839			14,539,839
BUILDING DEPRECIATION	46,725		46,725	
EQUIPMENT DEPRECIATION	4,381		4,381	
RETIREMENT/GROUP INSURANCE	1,419,377		1,419,377	
OASDHI	227,835		227,835	
BUILDING RENTAL	230,458		230,458	
WORKER'S COMPENSATION	51,920		51,920	
INSURANCE	30,745		30,745	
COMM. OF ADMIN.	66,286	1,415	67,701	
BUDGET AND PLANNING	6,362	935	7,297	
ACCOUNTING	46,069	1,535	47,604	
PERSONNEL	35,591	2,689	38,280	
PURCHASING	34,173	161	34,334	
GENERAL SERVICES		1,767	1,767	
TREASURER		2,478	2,478	
SECRETARY OF STATE		13	13	
SECURITY		7,984	7,984	
REVENUE		1,131	1,131	
Total Allocated Additions:	2,199,922	20,108	2,220,030	2,220,030
Total To Be Allocated:	16,739,761	20,108		16,759,869



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

	Total	General & Admin	RISK MANAGEMENT	OTHER	SECTION II
Wages & Benefits					
Salaries & Wages	3,000,903	0	592,828	0	2,408,075
Other Expense & Cost					
Departmental Expenditures	24,579,098	0	12,030,458	2,719	12,545,921
General and Administrative	283,230	0	55,952	0	227,278
Unallowable Risk Management	(11,991,400)	0	(11,991,400)	0	0
Capital Outlay - Departmental	(1,329,872)	0	0	0	(1,329,872)
Capital Outlay - G & A	(2,120)	0	(419)	0	(1,701)
Departmental Totals					
Total Expenditures	14,539,839	0	687,419	2,719	13,849,701
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	14,539,839	0	687,419	2,719	13,849,701
Allocation Step 1					
Inbound- All Others	2,199,922	0	434,594	0	1,765,328
1st Allocation	16,739,761	0	1,122,013	2,719	15,615,029
Allocation Step 2					
Inbound- All Others	20,108	0	3,972	0	16,136
2nd Allocation	20,108	0	3,972	0	16,136
Total For 23 GENERAL SERVICES					
Total Allocated	16,759,869	0	1,125,985	2,719	15,631,165



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.	19	0.0296	332		332		332
INFORMATION TECHNOLOGY	980	1.5280	17,144		17,144		17,144
BUDGET AND PLANNING	27	0.0421	472		472		472
ACCOUNTING	48	0.0748	840		840		840
FACILITIES MANAG., DESIGN & CONST	509	0.7936	8,904		8,904		8,904
PERSONNEL	77	0.1201	1,347		1,347		1,347
PURCHASING	57	0.0889	997		997		997
GENERAL SERVICES	101	0.1575	1,767		1,767		1,767
TREASURER	45	0.0702	787		787	3	790
SECRETARY OF STATE	235	0.3664	4,111		4,111	15	4,126
SECURITY	32	0.0499	560		560	2	562
REVENUE	1,283	2.0004	22,445		22,445	82	22,527
LEGISLATURE	670	1.0446	11,721		11,721	43	11,764
JUDICIARY	4,119	6.4222	72,058		72,058	263	72,321
GOVERNOR	21	0.0327	367		367	1	368
LT. GOVERNOR	7	0.0109	122		122		122
AUDITOR	108	0.1684	1,889		1,889	7	1,896
ATTORNEY GENERAL	359	0.5597	6,280		6,280	23	6,303
AGRICULTURE	494	0.7702	8,642		8,642	31	8,673
INSURANCE	770	1.2006	13,470		13,470	49	13,519
CONSERVATION	1,871	2.9172	32,731		32,731	119	32,850
ECONOMIC DEVELOPMENT	800	1.2473	13,995		13,995	51	14,046
EDUCATION	2,663	4.1521	46,587		46,587	170	46,757
HIGHER EDUCATION	57	0.0889	997		997	4	1,001
HEALTH	1,825	2.8455	31,927		31,927	116	32,043
HIGHWAYS	5,444	8.4881	95,237		95,237	347	95,584
LABOR	796	1.2411	13,925		13,925	51	13,976

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
MENTAL HEALTH	7,605	11.8574	133,042		133,042	485	133,527
NATURAL RESOURCES	2,022	3.1526	35,373		35,373	129	35,502
PUBLIC SAFETY	5,208	8.1201	91,109		91,109	332	91,441
SOCIAL SERVICES	6,952	10.8393	121,618		121,618	443	122,061
CORRECTIONS	10,929	17.0401	191,195		191,195	696	191,891
ALL OTHER	8,004	12.4795	140,022		140,022	510	140,532
SubTotal	64,137	100.0000	1,122,013		1,122,013	3,972	1,125,985
Total	64,137	100.0000	1,122,013		1,122,013	3,972	1,125,985

Allocation Basis: Total Number of Employees, FY 2016

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

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

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	2,719		2,719		2,719
SubTotal	100	100.0000	2,719		2,719		2,719
Total	100	100.0000	2,719		2,719		2,719

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



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

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	15,615,029		15,615,029	16,136	15,631,165
SubTotal	100	100.0000	15,615,029		15,615,029	16,136	15,631,165
Total	100	100.0000	15,615,029		15,615,029	16,136	15,631,165

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	OTHER	SECTION II
COMM. OF ADMIN.	332	332	0	0
INFORMATION	17,144	17,144	0	0
BUDGET AND PLANNING	472	472	0	0
ACCOUNTING	840	840	0	0
FACILITIES MANAG.,	8,904	8,904	0	0
PERSONNEL	1,347	1,347	0	0
PURCHASING	997	997	0	0
GENERAL SERVICES	1,767	1,767	0	0
TREASURER	790	790	0	0
SECRETARY OF STATE	4,126	4,126	0	0
SECURITY	562	562	0	0
REVENUE	22,527	22,527	0	0
LEGISLATURE	11,764	11,764	0	0
JUDICIARY	72,321	72,321	0	0
GOVERNOR	368	368	0	0
L.T. GOVERNOR	122	122	0	0
AUDITOR	1,896	1,896	0	0
ATTORNEY GENERAL	6,303	6,303	0	0
AGRICULTURE	8,673	8,673	0	0
INSURANCE	13,519	13,519	0	0
CONSERVATION	32,850	32,850	0	0
ECONOMIC DEVELOPMENT	14,046	14,046	0	0
EDUCATION	46,757	46,757	0	0
HIGHER EDUCATION	1,001	1,001	0	0
HEALTH	32,043	32,043	0	0
HIGHWAYS	95,584	95,584	0	0
LABOR	13,976	13,976	0	0
MENTAL HEALTH	133,527	133,527	0	0
NATURAL RESOURCES	35,502	35,502	0	0
PUBLIC SAFETY	91,441	91,441	0	0
SOCIAL SERVICES	122,061	122,061	0	0
CORRECTIONS	191,891	191,891	0	0
ALL OTHER	15,774,416	140,532	2,719	15,631,165



MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	OTHER	SECTION II
Direct Billed	0	0	0	0
Total	16,759,869	1,125,985	2,719	15,631,165



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:	3,563,672			3,563,672
BUILDING DEPRECIATION	70,631		70,631	
RETIREMENT/GROUP INSURANCE	778,616		778,616	
OASDHI	142,224		142,224	
BUILDING RENTAL	179,681		179,681	
UNEMPLOYMENT COMPENSATION	1,920		1,920	
INSURANCE	27		27	
BUDGET AND PLANNING	1,681	247	1,928	
ACCOUNTING	46,840	1,561	48,401	
PURCHASING	3,348	16	3,364	
GENERAL SERVICES	787	3	790	
TREASURER		2,510	2,510	
SECRETARY OF STATE		45,999	45,999	
SECURITY		13,307	13,307	
REVENUE		74	74	
Total Allocated Additions:	1,225,755	63,717	1,289,472	1,289,472
Total To Be Allocated:	4,789,427	63,717		4,853,144



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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,975,562	0	96,402	1,879,160
Other Expense & Cost				
Departmental Expenditures	1,714,236	0	83,655	1,630,581
Refunds	41,024,915	0	0	41,024,915
Capital Outlay- Departmental	(126,126)	0	(6,155)	(119,971)
Refunds	(41,024,915)	0	0	(41,024,915)
Departmental Totals				
Total Expenditures	3,563,672	0	173,902	3,389,770
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	3,563,672	0	173,902	3,389,770
Allocation Step 1				
Inbound- All Others	1,225,755	0	59,813	1,165,942
1st Allocation	4,789,427	0	233,715	4,555,712
Allocation Step 2				
Inbound- All Others	63,717	0	3,109	60,608
2nd Allocation	63,717	0	3,109	60,608
Total For 24 TREASURER				
Total Allocated	4,853,144	0	236,824	4,616,320



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,086	0.0219	51		51		51
INFORMATION TECHNOLOGY	59,502	1.2010	2,807		2,807		2,807
BUDGET AND PLANNING	763	0.0154	36		36		36
ACCOUNTING	2,093	0.0422	99		99		99
FACILITIES MANAG., DESIGN & CONST	72,894	1.4713	3,439		3,439		3,439
PERSONNEL	2,584	0.0522	122		122		122
PURCHASING	2,627	0.0530	124		124		124
GENERAL SERVICES	52,530	1.0603	2,478		2,478		2,478
TREASURER	53,214	1.0741	2,510		2,510		2,510
SECRETARY OF STATE	12,385	0.2500	584		584	8	592
SECURITY	1,038	0.0210	49		49	1	50
REVENUE	1,004,623	20.2775	47,392		47,392	666	48,058
LEGISLATURE	25,986	0.5245	1,226		1,226	17	1,243
JUDICIARY	150,461	3.0370	7,098		7,098	99	7,197
GOVERNOR	1,910	0.0386	90		90	1	91
LT. GOVERNOR	305	0.0062	14		14		14
AUDITOR	5,011	0.1011	236		236	3	239
ATTORNEY GENERAL	21,785	0.4397	1,028		1,028	14	1,042
AGRICULTURE	34,045	0.6872	1,606		1,606	22	1,628
INSURANCE	35,877	0.7242	1,692		1,692	24	1,716
CONSERVATION	124,187	2.5066	5,858		5,858	82	5,940
ECONOMIC DEVELOPMENT	52,845	1.0666	2,493		2,493	35	2,528
EDUCATION	485,995	9.8095	22,926		22,926	321	23,247
HIGHER EDUCATION	7,995	0.1614	377		377	5	382
HEALTH	198,641	4.0094	9,371		9,371	131	9,502
HIGHWAYS	541,995	10.9398	25,568		25,568	358	25,926
LABOR	130,787	2.6398	6,170		6,170	86	6,256

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
MENTAL HEALTH	293,925	5.9327	13,866		13,866	194	14,060
NATURAL RESOURCES	146,456	2.9561	6,909		6,909	97	7,006
PUBLIC SAFETY	253,779	5.1224	11,972		11,972	168	12,140
SOCIAL SERVICES	772,897	15.6004	36,460		36,460	510	36,970
CORRECTIONS	400,309	8.0800	18,884		18,884	264	19,148
ALL OTHER	3,812	0.0769	180		180	3	183
SubTotal	4,954,342	100.0000	233,715		233,715	3,109	236,824
Total	4,954,342	100.0000	233,715		233,715	3,109	236,824

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

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



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	4,555,712		4,555,712	60,608	4,616,320
SubTotal	100	100.0000	4,555,712		4,555,712	60,608	4,616,320
Total	100	100.0000	4,555,712		4,555,712	60,608	4,616,320

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.	51	51	0
INFORMATION	2,807	2,807	0
BUDGET AND PLANNING	36	36	0
ACCOUNTING	99	99	0
FACILITIES MANAG.,	3,439	3,439	0
PERSONNEL	122	122	0
PURCHASING	124	124	0
GENERAL SERVICES	2,478	2,478	0
TREASURER	2,510	2,510	0
SECRETARY OF STATE	592	592	0
SECURITY	50	50	0
REVENUE	48,058	48,058	0
LEGISLATURE	1,243	1,243	0
JUDICIARY	7,197	7,197	0
GOVERNOR	91	91	0
LT. GOVERNOR	14	14	0
AUDITOR	239	239	0
ATTORNEY GENERAL	1,042	1,042	0
AGRICULTURE	1,628	1,628	0
INSURANCE	1,716	1,716	0
CONSERVATION	5,940	5,940	0
ECONOMIC DEVELOPMENT	2,528	2,528	0
EDUCATION	23,247	23,247	0
HIGHER EDUCATION	382	382	0
HEALTH	9,502	9,502	0
HIGHWAYS	25,926	25,926	0
LABOR	6,256	6,256	0
MENTAL HEALTH	14,060	14,060	0
NATURAL RESOURCES	7,008	7,008	0
PUBLIC SAFETY	12,140	12,140	0
SOCIAL SERVICES	36,970	36,970	0
CORRECTIONS	19,148	19,148	0
ALL OTHER	4,616,503	183	4,616,320



MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOVT
Direct Billed	0	0	0
Total	<u>4,853,144</u>	<u>236,824</u>	<u>4,616,320</u>



STATE OF MISSOURI
SECRETARY OF STATE
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	31,124,349			31,124,349
BUILDING DEPRECIATION	495,276		495,276	
RETIREMENT/GROUP INSURANCE	3,846,209		3,846,209	
OASDHI	665,298		665,298	
BUILDING RENTAL	1,520,928		1,520,928	
WORKER'S COMPENSATION	26,810		26,810	
UNEMPLOYMENT COMPENSATION	153		153	
INSURANCE	139		139	
BUDGET AND PLANNING	12,365	1,817	14,182	
ACCOUNTING	10,194	340	10,534	
PURCHASING	15,839	75	15,914	
GENERAL SERVICES	4,111	15	4,126	
TREASURER	584	8	592	
SECRETARY OF STATE		175,098	175,098	
SECURITY		63,578	63,578	
REVENUE		442	442	
Total Allocated Additions:	<u>6,597,906</u>	<u>241,373</u>	<u>6,839,279</u>	6,839,279
Total To Be Allocated:	<u><u>37,722,255</u></u>	<u><u>241,373</u></u>		<u><u>37,963,628</u></u>



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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	7,213,345	0	2,098,884	5,114,461
Other Expense & Cost				
Departmental Expenditures	19,874,486	0	496,485	19,378,001
General and Administrative	4,502,220	0	1,310,022	3,192,198
Capital Outlay - Departmental	(153,858)	0	(133,335)	(20,523)
Capital Outlay - G & A	(309,844)	0	(90,156)	(219,688)
Postage	(2,000)	0	(582)	(1,418)
Departmental Totals				
Total Expenditures	31,124,349	0	3,681,318	27,443,031
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	31,124,349	0	3,681,318	27,443,031
Allocation Step 1				
Inbound- All Others	6,597,908	0	1,919,808	4,678,098
1st Allocation	37,722,255	0	5,601,126	32,121,129
Allocation Step 2				
Inbound- All Others	241,373	0	70,233	171,140
2nd Allocation	241,373	0	70,233	171,140
Total For 25 SECRETARY OF STATE				
Total Allocated	37,963,628	0	5,671,359	32,292,269



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.	129	0.0304	1,703		1,703		1,703
INFORMATION TECHNOLOGY	180	0.0424	2,376		2,376		2,376
ACCOUNTING	4,846	1.1420	63,962		63,962		63,962
FACILITIES MANAG., DESIGN & CONST	2,040	0.4807	26,926		26,926		26,926
PERSONNEL	479	0.1129	6,322		6,322		6,322
GENERAL SERVICES	1	0.0002	13		13		13
TREASURER	3,485	0.8212	45,999		45,999		45,999
SECRETARY OF STATE	13,266	3.1281	175,098		175,098		175,098
SECURITY	61	0.0144	805		805	11	816
REVENUE	1,241	0.2924	16,380		16,380	218	16,598
LEGISLATURE	1,178	0.2776	15,548		15,548	207	15,755
JUDICIARY	50,001	11.7827	659,963		659,963	8,781	668,744
GOVERNOR	181	0.0427	2,389		2,389	32	2,421
LT. GOVERNOR	6	0.0014	79		79	1	80
AUDITOR	1,747	0.4117	23,059		23,059	307	23,366
ATTORNEY GENERAL	72,626	17.1142	958,590		958,590	12,754	971,344
AGRICULTURE	963	0.2269	12,711		12,711	169	12,880
INSURANCE	11,520	2.7147	152,052		152,052	2,023	154,075
CONSERVATION	265	0.0624	3,498		3,498	47	3,545
ECONOMIC DEVELOPMENT	5,462	1.2871	72,093		72,093	959	73,052
EDUCATION	4,722	1.1127	62,326		62,326	829	63,155
HIGHER EDUCATION	2,533	0.5969	33,433		33,433	445	33,878
HEALTH	15,245	3.5925	201,219		201,219	2,677	203,896
HIGHWAYS	1,698	0.4001	22,412		22,412	298	22,710
LABOR	17,715	4.1745	233,820		233,820	3,111	236,931
MENTAL HEALTH	21,418	5.0471	282,696		282,696	3,761	286,457
NATURAL RESOURCES	13,080	3.0823	172,643		172,643	2,297	174,940

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

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	21,734	5.1216	286,867		286,867	3,817	290,684
SOCIAL SERVICES	76,469	18.0200	1,009,314		1,009,314	13,428	1,022,742
CORRECTIONS	75,179	17.7159	992,287		992,287	13,202	1,005,489
ALL OTHER	4,890	1.1523	64,543		64,543	859	65,402
SubTotal	424,360	100.0000	5,601,126		5,601,126	70,233	5,671,359
Total	424,360	100.0000	5,601,126		5,601,126	70,233	5,671,359

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	32,121,129		32,121,129	171,140	32,292,269
SubTotal	100	100.0000	32,121,129		32,121,129	171,140	32,292,269
Total	100	100.0000	32,121,129		32,121,129	171,140	32,292,269

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion



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

Receiving Department	Total	RECORDS	GENERAL GOVT
COMM. OF ADMIN.	1,703	1,703	0
INFORMATION	2,376	2,376	0
ACCOUNTING	63,962	63,962	0
FACILITIES MANAG.,	26,926	26,926	0
PERSONNEL	6,322	6,322	0
GENERAL SERVICES	13	13	0
TREASURER	45,999	45,999	0
SECRETARY OF STATE	175,098	175,098	0
SECURITY	816	816	0
REVENUE	16,598	16,598	0
LEGISLATURE	15,755	15,755	0
JUDICIARY	668,744	668,744	0
GOVERNOR	2,421	2,421	0
LT. GOVERNOR	80	80	0
AUDITOR	23,366	23,366	0
ATTORNEY GENERAL	971,344	971,344	0
AGRICULTURE	12,880	12,880	0
INSURANCE	154,075	154,075	0
CONSERVATION	3,545	3,545	0
ECONOMIC DEVELOPMENT	73,052	73,052	0
EDUCATION	63,155	63,155	0
HIGHER EDUCATION	33,878	33,878	0
HEALTH	203,896	203,896	0
HIGHWAYS	22,710	22,710	0
LABOR	236,931	236,931	0
MENTAL HEALTH	286,457	286,457	0
NATURAL RESOURCES	174,940	174,940	0
PUBLIC SAFETY	290,684	290,684	0
SOCIAL SERVICES	1,022,742	1,022,742	0
CORRECTIONS	1,005,489	1,005,489	0
ALL OTHER	32,357,671	65,402	32,292,269



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

Receiving Department	Total	RECORDS	GENERAL GOVT
Direct Billed	0	0	0
Total	37,963,628	5,671,359	32,292,269



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:	1,128,140			1,128,140
BUILDING DEPRECIATION	4,085		4,085	
RETIREMENT/GROUP INSURANCE	510,509		510,509	
OASDHI	90,239		90,239	
INSURANCE	26		26	
BUDGET AND PLANNING	2,961	435	3,396	
ACCOUNTING	815	27	842	
PERSONNEL	720	9	729	
PURCHASING	469	2	471	
GENERAL SERVICES	560	2	562	
TREASURER	49	1	50	
SECRETARY OF STATE	805	11	816	
SECURITY		9,463	9,463	
Total Allocated Additions:	<u>611,238</u>	<u>9,950</u>	<u>621,188</u>	<u>621,188</u>
Total To Be Allocated:	<u><u>1,739,378</u></u>	<u><u>9,950</u></u>		<u><u>1,749,328</u></u>



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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,277,367	0	1,277,367
Other Expense & Cost			
Departmental Expenditures	106,962	0	106,962
General and Administrative	14,931	0	14,931
Capital Outlay - Departmental	(26,271)	0	(26,271)
Capital Outlay - G/A	(173)	0	(173)
Unallowable Security	(244,676)	0	(244,676)
Departmental Totals			
Total Expenditures	1,128,140	0	1,128,140
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,128,140	0	1,128,140
Allocation Step 1			
Inbound- All Others	611,238	0	611,238
1st Allocation	1,739,378	0	1,739,378
Allocation Step 2			
Inbound- All Others	9,950	0	9,950
2nd Allocation	9,950	0	9,950
Total For 26 SECURITY			
Total Allocated	1,749,328	0	1,749,328



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	17	0.2890	5,027		5,027		5,027
INFORMATION TECHNOLOGY	643	10.9317	190,143		190,143		190,143
BUDGET AND PLANNING	25	0.4250	7,393		7,393		7,393
ACCOUNTING	46	0.7820	13,603		13,603		13,603
FACILITIES MANAG., DESIGN & CONST	163	2.7712	48,201		48,201		48,201
PERSONNEL	63	1.0711	18,630		18,630		18,630
PURCHASING	39	0.6630	11,533		11,533		11,533
GENERAL SERVICES	27	0.4590	7,984		7,984		7,984
TREASURER	45	0.7650	13,307		13,307		13,307
SECRETARY OF STATE	215	3.6552	63,578		63,578		63,578
SECURITY	32	0.5440	9,463		9,463		9,463
REVENUE	901	15.3180	266,435		266,435	1,962	268,397
LEGISLATURE	443	7.5315	131,000		131,000	965	131,965
JUDICIARY	59	1.0031	17,447		17,447	129	17,576
GOVERNOR	21	0.3570	6,210		6,210	46	6,256
LT. GOVERNOR	6	0.1020	1,774		1,774	13	1,787
AUDITOR	91	1.5471	26,910		26,910	198	27,108
ATTORNEY GENERAL	216	3.6722	63,874		63,874	471	64,345
AGRICULTURE	5	0.0850	1,479		1,479	11	1,490
INSURANCE	209	3.5532	61,804		61,804	455	62,259
ECONOMIC DEVELOPMENT	445	7.5655	131,592		131,592	970	132,562
EDUCATION	287	4.8793	84,869		84,869	625	85,494
HIGHER EDUCATION	56	0.9521	16,560		16,560	122	16,682
HEALTH	100	1.7001	29,571		29,571	218	29,789
HIGHWAYS	503	8.5515	148,743		148,743	1,096	149,839
LABOR	335	5.6953	99,064		99,064	730	99,794
NATURAL RESOURCES	330	5.6103	97,585		97,585	719	98,304

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	195	3.3152	57,664		57,664	425	58,089
SOCIAL SERVICES	352	5.9844	104,091		104,091	767	104,858
ALL OTHER	13	0.2210	3,844		3,844	28	3,872
SubTotal	5,882	100.0000	1,739,378		1,739,378	9,950	1,749,328
Total	5,882	100.0000	1,739,378		1,739,378	9,950	1,749,328

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records



MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	5,027	5,027
INFORMATION	190,143	190,143
BUDGET AND PLANNING	7,393	7,393
ACCOUNTING	13,603	13,603
FACILITIES MANAG.,	48,201	48,201
PERSONNEL	18,630	18,630
PURCHASING	11,533	11,533
GENERAL SERVICES	7,984	7,984
TREASURER	13,307	13,307
SECRETARY OF STATE	63,578	63,578
SECURITY	9,463	9,463
REVENUE	268,397	268,397
LEGISLATURE	131,965	131,965
JUDICIARY	17,576	17,576
GOVERNOR	6,256	6,256
L.T. GOVERNOR	1,787	1,787
AUDITOR	27,108	27,108
ATTORNEY GENERAL	64,345	64,345
AGRICULTURE	1,490	1,490
INSURANCE	62,259	62,259
ECONOMIC DEVELOPMENT	132,562	132,562
EDUCATION	85,494	85,494
HIGHER EDUCATION	16,682	16,682
HEALTH	29,789	29,789
HIGHWAYS	149,839	149,839
LABOR	99,794	99,794
NATURAL RESOURCES	98,304	98,304
PUBLIC SAFETY	58,089	58,089
SOCIAL SERVICES	104,858	104,858
ALL OTHER	3,872	3,872

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Direct Billed	0	0
Total	1,749,328	1,749,328



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:	497,226,367			497,226,367
BUILDING DEPRECIATION	683,698		683,698	
RETIREMENT/GROUP INSURANCE	19,517,596		19,517,596	
OASDHI	3,220,439		3,220,439	
BUILDING RENTAL	2,986,861		2,986,861	
WORKER'S COMPENSATION	132,854		132,854	
UNEMPLOYMENT COMPENSATION	49,170		49,170	
INSURANCE	762		762	
BUDGET AND PLANNING	55,021	8,085	63,106	
ACCOUNTING	157,872	5,261	163,133	
PERSONNEL	138,174	1,751	139,925	
PURCHASING	43,156	204	43,360	
GENERAL SERVICES	22,445	82	22,527	
TREASURER	47,392	666	48,058	
SECRETARY OF STATE	16,380	218	16,598	
SECURITY	266,435	1,962	268,397	
REVENUE		90,056	90,056	
Total Allocated Additions:	27,338,255	108,285	27,446,540	27,446,540
Total To Be Allocated:	524,564,622	108,285		524,672,907



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

	Total	General & Admin	CASHIER	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	37,606,968	0	161,724	37,445,244
Other Expense & Cost				
Departmental Expenditures	441,567,829	0	3,615	441,564,214
General and Administrative	19,779,792	0	85,060	19,694,732
Refunds	1,416,281,909	0	0	1,416,281,909
Capital Outlay - Departmental	(1,704,222)	0	0	(1,704,222)
Capital Outlay - G & A	(24,000)	0	(103)	(23,897)
Refunds	(1,416,281,909)	0	0	(1,416,281,909)
Departmental Totals				
Total Expenditures	497,226,367	0	250,296	496,976,071
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	497,226,367	0	250,296	496,976,071
Allocation Step 1				
Inbound- All Others	27,338,255	0	117,565	27,220,690
1st Allocation	524,564,622	0	367,861	524,196,761
Allocation Step 2				
Inbound- All Others	108,285	0	466	107,819
2nd Allocation	108,265	0	466	107,819
Total For 27 REVENUE				
Total Allocated	524,672,907	0	368,327	524,304,560



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	3,776	0.0278	102		102		102
INFORMATION TECHNOLOGY	63,194	0.4657	1,713		1,713		1,713
BUDGET AND PLANNING	1,908	0.0141	52		52		52
ACCOUNTING	116,997	0.8622	3,172		3,172		3,172
FACILITIES MANAG., DESIGN & CONST	9,688	0.0714	263		263		263
PERSONNEL	3,561	0.0262	97		97		97
PURCHASING	2,093	0.0154	57		57		57
GENERAL SERVICES	41,709	0.3074	1,131		1,131		1,131
TREASURER	2,723	0.0201	74		74		74
SECRETARY OF STATE	16,299	0.1201	442		442		442
REVENUE	3,322,030	24.4811	90,056		90,056		90,056
LEGISLATURE	41,989	0.3094	1,138		1,138	2	1,140
JUDICIARY	247,601	1.8246	6,712		6,712	12	6,724
GOVERNOR	9,430	0.0695	256		256		256
LT. GOVERNOR	552	0.0041	15		15		15
AUDITOR	7,723	0.0569	209		209		209
ATTORNEY GENERAL	18,179	0.1340	493		493	1	494
AGRICULTURE	9,853	0.0726	267		267		267
INSURANCE	148	0.0011	4		4		4
CONSERVATION	114,061	0.8406	3,092		3,092	5	3,097
ECONOMIC DEVELOPMENT	21,281	0.1568	577		577	1	578
EDUCATION	3,508,442	25.8546	95,108		95,108	165	95,273
HIGHER EDUCATION	1,007,535	7.4248	27,313		27,313	47	27,360
HEALTH	390,949	2.8810	10,598		10,598	18	10,616
HIGHWAYS	448,846	3.3077	12,168		12,168	21	12,189
LABOR	16,603	0.1224	450		450	1	451
MENTAL HEALTH	901,280	6.6418	24,433		24,433	42	24,475

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
NATURAL RESOURCES	118,095	0.8703	3,201		3,201	6	3,207
PUBLIC SAFETY	249,421	1.8381	6,762		6,762	12	6,774
SOCIAL SERVICES	2,107,400	15.5301	57,129		57,129	98	57,227
CORRECTIONS	759,431	5.5965	20,587		20,587	35	20,622
ALL OTHER	6,998	0.0516	190		190		190
SubTotal	13,569,795	100.0000	367,861		367,861	466	368,327
Total	13,569,795	100.0000	367,861		367,861	466	368,327

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	524,196,761		524,196,761	107,819	524,304,580
SubTotal	100	100.0000	524,196,761		524,196,761	107,819	524,304,580
Total	100	100.0000	524,196,761		524,196,761	107,819	524,304,580

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.	102	102	0
INFORMATION	1,713	1,713	0
BUDGET AND PLANNING	52	52	0
ACCOUNTING	3,172	3,172	0
FACILITIES MANAG.,	263	263	0
PERSONNEL	97	97	0
PURCHASING	57	57	0
GENERAL SERVICES	1,131	1,131	0
TREASURER	74	74	0
SECRETARY OF STATE	442	442	0
REVENUE	90,056	90,056	0
LEGISLATURE	1,140	1,140	0
JUDICIARY	6,724	6,724	0
GOVERNOR	256	256	0
L.T. GOVERNOR	15	15	0
AUDITOR	209	209	0
ATTORNEY GENERAL	494	494	0
AGRICULTURE	267	267	0
INSURANCE	4	4	0
CONSERVATION	3,097	3,097	0
ECONOMIC DEVELOPMENT	578	578	0
EDUCATION	95,273	95,273	0
HIGHER EDUCATION	27,360	27,360	0
HEALTH	10,616	10,616	0
HIGHWAYS	12,189	12,189	0
LABOR	451	451	0
MENTAL HEALTH	24,475	24,475	0
NATURAL RESOURCES	3,207	3,207	0
PUBLIC SAFETY	6,774	6,774	0
SOCIAL SERVICES	57,227	57,227	0
CORRECTIONS	20,622	20,622	0
ALL OTHER	524,304,770	190	524,304,580



MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOVT
Direct Billed	0	0	0
Total	<u>524,672,907</u>	<u>368,327</u>	<u>524,304,580</u>



STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS

SCHEDULE

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

BUILDING DEPRECIATION

Nature and Extent of Services	1
Total Costs to be Allocated	1.2
Costs to be Allocated by Activity (Cost Pool)	1.3
Detail Activity Allocation - Ag Feed/Seed Lab	1.4.1
Detail Activity Allocation - Broadway	1.4.2
Detail Activity Allocation - Capitol	1.4.3
Detail Activity Allocation - D & C Warehouse	1.4.4
Detail Activity Allocation - DEQ Lab	1.4.5
Detail Activity Allocation - Health Lab	1.4.6
Detail Activity Allocation - Fletcher Daniels	1.4.7
Detail Activity Allocation - Howerton	1.4.8
Detail Activity Allocation - Jefferson	1.4.9
Detail Activity Allocation - Kirkpatrick Information Center ...	1.4.10
Detail Activity Allocation - Lewis & Clark	1.4.11
Detail Activity Allocation - Mill Creek	1.4.12
Detail Activity Allocation - Mo. Blvd	1.4.13
Detail Activity Allocation - National Guard Complex	1.4.14
Detail Activity Allocation - Penrose Family Center	1.4.15
Detail Activity Allocation - Professional Registration	1.4.16
Detail Activity Allocation - Springfield	1.4.17
Detail Activity Allocation - St. Joseph	1.4.18
Detail Activity Allocation - Supreme Court	1.4.19
Detail Activity Allocation - Truman	1.4.20
Detail Activity Allocation - Wainwright	1.4.21
Cost Allocation Summary	1.5

EQUIPMENT DEPRECIATION

Nature and Extent of Services	2
Total Costs to be Allocated	2.2
Costs to be Allocated by Activity (Cost Pool)	2.3
Detail Activity Allocation - Equipment Depreciation	2.4.1
Cost Allocation Summary	2.5

RETIREMENT/GROUP INSURANCE

Nature and Extent of Services	3
Total Costs to be Allocated	3.2
Costs to be Allocated by Activity (Cost Pool)	3.3
Detail Activity Allocation - Retirement/Group Insurance	3.4.1
Cost Allocation Summary	3.5

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

SCHEDULE

OASDHI

Nature and Extent of Services	4
Total Costs to be Allocated	4.2
Costs to be Allocated by Activity (Cost Pool)	4.3
Detail Activity Allocation - OASDHI	4.4.1
Cost Allocation Summary	4.5

BUILDING RENTAL

Nature and Extent of Services	5
Total Costs to be Allocated	5.2
Costs to be Allocated by Activity (Cost Pool)	5.3
Detail Activity Allocation - Building Rental	5.4.1
Cost Allocation Summary	5.5

WORKERS' COMPENSATION

Nature and Extent of Services	6
Total Costs to be Allocated	6.2
Costs to be Allocated by Activity (Cost Pool)	6.3
Detail Activity Allocation - Workers' Compensation	6.4.1
Cost Allocation Summary	6.5

UNEMPLOYMENT COMPENSATION

Nature and Extent of Services	7
Total Costs to be Allocated	7.2
Costs to be Allocated by Activity (Cost Pool)	7.3
Detail Activity Allocation - Unemployment Compensation	7.4.1
Cost Allocation Summary	7.5

INSURANCE

Nature and Extent of Services	8
Total Costs to be Allocated	8.2
Costs to be Allocated by Activity (Cost Pool)	8.3
Detail Activity Allocation - Auto Claim	8.4.1
Detail Activity Allocation - Aircraft Liability	8.4.2
Detail Activity Allocation - Surety Bonds	8.4.3
Detail Activity Allocation - Specific Bonds	8.4.4
Cost Allocation Summary	8.5

COMMISSIONER OF ADMINISTRATION

Nature and Extent of Services	9
Total Costs to be Allocated	9.2
Costs to be Allocated by Activity (Cost Pool)	9.3
Detail Activity Allocation - Departmental	9.4.1
Detail Activity Allocation - General Government	9.4.2
Cost Allocation Summary	9.5

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

	<u>SCHEDULE</u>
 INFORMATION TECHNOLOGY SERVICES	
Nature and Extent of Services	10
Total Costs to be Allocated	10.2
Costs to be Allocated by Activity (Cost Pool)	10.3
Detail Activity Allocation - Section II	10.4.1
Cost Allocation Summary	10.5
 BUDGET AND PLANNING	
Nature and Extent of Services	11
Total Costs to be Allocated	11.2
Costs to be Allocated by Activity (Cost Pool)	11.3
Detail Activity Allocation - Budget & Planning	11.4.1
Detail Activity Allocation - General Government	11.4.2
Cost Allocation Summary	11.5
 ACCOUNTING	
Nature and Extent of Services	12
Total Costs to be Allocated	12.2
Costs to be Allocated by Activity (Cost Pool)	12.3
Detail Activity Allocation - Payroll	12.4.1
Detail Activity Allocation - Accounting	12.4.2
Detail Activity Allocation - General Government	12.4.3
Cost Allocation Summary	12.5
 FACILITES MANAGEMENT, DESIGN AND CONSTRUCTION	
Nature and Extent of Services	13
Total Costs to be Allocated	13.2
Costs to be Allocated by Activity (Cost Pool)	13.3
Detail Activity Allocation - Section II	13.4.1
Cost Allocation Summary	13.5
 PERSONNEL	
Nature and Extent of Services	14
Total Costs to be Allocated	14.2
Costs to be Allocated by Activity (Cost Pool)	14.3
Detail Activity Allocation - Personnel Services	14.4.1
Detail Activity Allocation - HR Call Center	14.4.2
Detail Activity Allocation - Section II	14.4.3
Cost Allocation Summary	14.5
 PURCHASING	
Nature and Extent of Services	15
Total Costs to be Allocated	15.2
Costs to be Allocated by Activity (Cost Pool)	15.3
Detail Activity Allocation - Operating	15.4.1
Detail Activity Allocation - Surplus Property	15.4.2
Cost Allocation Summary	15.5

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

	<u>SCHEDULE</u>
GENERAL SERVICES	
Nature and Extent of Services	16
Total Costs to be Allocated	16.2
Costs to be Allocated by Activity (Cost Pool)	16.3
Detail Activity Allocation - Risk Management	16.4.1
Detail Activity Allocation - Other	16.4.2
Detail Activity Allocation - Section II	16.4.3
Cost Allocation Summary	16.5
TREASURER	
Nature and Extent of Services	17
Total Costs to be Allocated	17.2
Costs to be Allocated by Activity (Cost Pool)	17.3
Detail Activity Allocation - Disbursements	17.4.1
Detail Activity Allocation - General Government	17.4.2
Cost Allocation Summary	17.5
SECRETARY OF STATE	
Nature and Extent of Services	18
Total Costs to be Allocated	18.2
Costs to be Allocated by Activity (Cost Pool)	18.3
Detail Activity Allocation - Records Management	18.4.1
Detail Activity Allocation - General Government	18.4.2
Cost Allocation Summary	18.5
SECURITY	
Nature and Extent of Services	19
Total Costs to be Allocated	19.2
Costs to be Allocated by Activity (Cost Pool)	19.3
Detail Activity Allocation - Security	19.4.1
Cost Allocation Summary	19.5
REVENUE	
Nature and Extent of Services	20
Total Costs to be Allocated	20.2
Costs to be Allocated by Activity (Cost Pool)	20.3
Detail Activity Allocation - Cashier	20.4.1
Detail Activity Allocation - General Government	20.4.2
Cost Allocation Summary	20.5

MAXIMUS
Allocated Costs By Department

Grantee Departments	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	629,934	0	0	0	0	36,114	0
JUDICIARY	114,288	0	0	0	0	1,277,112	0
GOVERNOR	51,398	0	0	0	0	118,784	0
LT. GOVERNOR	11,800	0	0	0	0	0	0
AUDITOR	65,260	0	0	0	0	48	0
ATTORNEY GENERAL	205,824	0	0	0	0	79,521	0
AGRICULTURE	169,049	0	0	0	0	78,416	0
INSURANCE	276,372	0	0	0	0	1,821	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	197,782	0	0	0	0	54,143	0
EDUCATION	170,336	0	0	0	0	742,050	0
HIGHER EDUCATION	24,804	0	0	0	0	0	0
HEALTH	918,095	0	0	0	0	351,728	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	132,422	0	0	0	0	130,727	0
MENTAL HEALTH	83,173	0	0	0	0	10,065,608	0
NATURAL RESOURCES	514,113	0	0	0	0	480,720	0
PUBLIC SAFETY	267,626	0	0	0	0	2,392,821	0
SOCIAL SERVICES	1,015,974	0	0	0	0	1,790,236	0
CORRECTIONS	204,906	0	0	0	0	11,120,269	0
ALL OTHER	165,201	0	0	0	113,123	2,355,103	6,080
SubTotal	5,218,357	0	0	0	113,123	31,075,221	6,080
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,218,357	0	0	0	113,123	31,075,221	6,080



MAXIMUS
Allocated Costs By Department

Fiscal Year 2016 Carry Forward
 2016 Version 1.0008-1
 Detail

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	396	0	0	0	21,619	0	0
JUDICIARY	2,433	0	0	35,202	124,332	0	0
GOVERNOR	12	0	0	45,667	1,671	0	0
LT. GOVERNOR	4	0	0	1,882	257	0	0
AUDITOR	64	0	0	1,193	4,219	0	0
ATTORNEY GENERAL	220	0	0	1,882	18,696	0	0
AGRICULTURE	356	0	0	48,052	29,552	0	36,835
INSURANCE	831	0	0	38,093	30,815	0	29,662
CONSERVATION	1,105	0	0	5,324	107,407	0	0
ECONOMIC DEVELOPMENT	512	0	0	73,479	45,955	0	83,153
EDUCATION	1,573	0	0	130,527	437,037	0	0
HIGHER EDUCATION	1,114	0	0	89,129	7,108	0	0
HEALTH	1,086	0	0	59,802	175,347	0	203,871
HIGHWAYS	3,216	0	0	37,359	477,305	0	0
LABOR	510	0	0	52,092	116,809	0	80,357
MENTAL HEALTH	5,033	0	0	74,718	243,970	0	763,694
NATURAL RESOURCES	1,242	0	0	53,514	127,637	0	165,212
PUBLIC SAFETY	54,934	0	0	120,063	214,588	0	268,667
SOCIAL SERVICES	5,497	0	0	218,370	336,245	0	809,160
CORRECTIONS	6,931	0	0	52,183	329,362	0	1,304,551
ALL OTHER	6,071	402,672	208,723,676	1,004,042	83,086	90,152,352	498,793
SubTotal	93,140	402,672	208,723,676	2,142,573	2,933,017	90,152,352	4,243,955
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	93,140	402,672	208,723,676	2,142,573	2,933,017	90,152,352	4,243,955



MAXIMUS
Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	11,764	1,243	15,755	131,965	1,140	849,930
JUDICIARY	0	72,321	7,197	668,744	17,576	6,724	2,325,929
GOVERNOR	0	368	91	2,421	6,256	256	226,924
LT. GOVERNOR	0	122	14	80	1,787	15	15,961
AUDITOR	1,782	1,896	239	23,366	27,108	209	125,384
ATTORNEY GENERAL	4,312	6,303	1,042	971,344	64,345	494	1,353,983
AGRICULTURE	6,842	8,673	1,628	12,880	1,490	267	394,040
INSURANCE	4,648	13,519	1,716	154,075	62,259	4	613,815
CONSERVATION	69,665	32,850	5,940	3,545	0	3,097	228,933
ECONOMIC DEVELOPMENT	71,689	14,046	2,528	73,052	132,562	578	749,479
EDUCATION	249,714	46,757	23,247	63,155	85,494	95,273	2,045,163
HIGHER EDUCATION	21,059	1,001	382	33,878	16,682	27,360	222,517
HEALTH	220,969	32,043	9,502	203,896	29,789	10,616	2,216,744
HIGHWAYS	0	95,584	25,926	22,710	149,839	12,189	824,128
LABOR	9,612	13,976	6,256	236,931	99,794	451	879,937
MENTAL HEALTH	114,392	133,527	14,060	286,457	0	24,475	11,809,107
NATURAL RESOURCES	26,796	35,502	7,006	174,940	98,304	3,207	1,688,193
PUBLIC SAFETY	167,936	91,441	12,140	290,684	58,089	6,774	3,945,763
SOCIAL SERVICES	887,411	122,061	36,970	1,022,742	104,858	57,227	6,406,751
CORRECTIONS	615,144	191,891	19,148	1,005,489	0	20,622	14,870,496
ALL OTHER	2,772,186	15,774,416	4,616,503	32,357,671	3,872	524,304,770	883,339,617
SubTotal	5,244,157	16,700,061	4,792,778	37,623,815	1,092,069	524,575,748	935,132,794
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,244,157	16,700,061	4,792,778	37,623,815	1,092,069	524,575,748	935,132,794



MAXIMUS
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	849,930	0	849,930
JUDICIARY	0	2,325,929	0	2,325,929
GOVERNOR	0	226,924	0	226,924
LT. GOVERNOR	0	15,961	0	15,961
AUDITOR	0	125,384	0	125,384
ATTORNEY GENERAL	0	1,353,983	0	1,353,983
AGRICULTURE	0	394,040	0	394,040
INSURANCE	0	613,815	0	613,815
CONSERVATION	0	228,933	0	228,933
ECONOMIC DEVELOPMENT	0	749,479	0	749,479
EDUCATION	0	2,045,163	0	2,045,163
HIGHER EDUCATION	0	222,517	0	222,517
HEALTH	0	2,216,744	0	2,216,744
HIGHWAYS	0	824,128	0	824,128
LABOR	0	879,937	0	879,937
MENTAL HEALTH	0	11,809,107	0	11,809,107
NATURAL RESOURCES	0	1,688,193	0	1,688,193
PUBLIC SAFETY	0	3,945,763	0	3,945,763
SOCIAL SERVICES	0	6,406,751	0	6,406,751
CORRECTIONS	0	14,870,496	0	14,870,496
ALL OTHER	0	883,339,617	0	883,339,617
SubTotal	0	935,132,794	0	935,132,794
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	935,132,794	0	935,132,794



SCHEDULE 1
CF 2016

STATE OF MISSOURI
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2016 has been allocated to occupants of each building based on square feet of usage. Depreciation expense is calculated based on the acquisition value of the building plus all accumulated improvements using the straight-line method of depreciation over a useful life of 40 years.

Depreciation expense for 2016 has been calculated on the following buildings:

<u>Building</u>	<u>Asset Value</u>
Ag Feed/Seed Lab	\$ 2,084,000
Broadway	7,739,799
Capitol	34,271,520
D&C Warehouse	137,732
DEQ Lab	2,817,566
Health Lab	33,910,856
Fletcher Daniels	13,821,607
Howerton	5,454,123
Jefferson	12,273,841
Kirkpatrick Information Center	19,366,047
Lewis and Clark	21,964,601
Mill Creek	8,310,369
Missouri Boulevard	2,976,076
National Guard Complex	4,231,590
Penrose Family Center	7,756,948
Professional Registration	2,419,923
Springfield	6,356,090
St. Joseph	4,953,675
Supreme Court	6,098,220
Truman	72,305,769
Wainwright	22,217,892

STATE OF MISSOURI
BUILDING DEPRECIATION (Continued)
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2016 was calculated using the straight-line method of depreciation over a useful life of 40 years. 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:	7,286,706			7,286,706
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>7,286,706</u>	<u>0</u>	<u>0</u>	<u>7,286,706</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	7,286,706	0	52,100	193,495	856,788
Departmental Totals					
Total Expenditures	7,286,706	0	52,100	193,495	856,788
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,286,706	0	52,100	193,495	856,788
Allocation Step 1					
1st Allocation	7,286,706	0	52,100	193,495	856,788
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	7,286,706	0	52,100	193,495	856,788



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	345,540	136,353
Departmental Totals					
Total Expenditures	3,443	70,439	847,771	345,540	136,353
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,443	70,439	847,771	345,540	136,353
Allocation Step 1					
1st Allocation	3,443	70,439	847,771	345,540	136,353
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	3,443	70,439	847,771	345,540	136,353



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	549,115	207,759	74,402
Departmental Totals					
Total Expenditures	306,846	484,151	549,115	207,759	74,402
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	306,846	484,151	549,115	207,759	74,402
Allocation Step 1					
1st Allocation	306,846	484,151	549,115	207,759	74,402
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	306,846	484,151	549,115	207,759	74,402



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	158,903	123,842
Departmental Totals					
Total Expenditures	105,790	193,924	60,498	158,903	123,842
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	105,790	193,924	60,498	158,903	123,842
Allocation Step 1					
1st Allocation	105,790	193,924	60,498	158,903	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	158,903	123,842



MAXIMUS

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

	SUPREME COURT	TRUMAN	WAINRIGHT
Other Expense & Cost			
BUILDING DEPRECIATION	152,456	1,807,644	555,447
Departmental Totals			
Total Expenditures	152,456	1,807,644	555,447
Deductions			
Total Deductions	0	0	0
Functional Cost	152,456	1,807,644	555,447
Allocation Step 1			
1st Allocation	152,456	1,807,644	555,447
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	152,456	1,807,644	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	1,052		1,052		1,052
ATTORNEY GENERAL	66,703	69.0937	133,693		133,693		133,693
SOCIAL SERVICES	29,312	30.3625	58,750		58,750		58,750
SubTotal	96,540	100.0000	193,495		193,495		193,495
Total	96,540	100.0000	193,495		193,495		193,495

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.	1,846	0.7868	6,742		6,742		6,742
BUDGET AND PLANNING	6,247	2.6627	22,814		22,814		22,814
FACILITIES MANAG., DESIGN & CONST	33,430	14.2492	122,085		122,085		122,085
GENERAL SERVICES	163	0.0695	595		595		595
TREASURER	1,776	0.7570	6,486		6,486		6,486
SECRETARY OF STATE	1,586	0.6760	5,792		5,792		5,792
SECURITY	253	0.1078	924		924		924
LEGISLATURE	172,492	73.5230	629,934		629,934		629,934
GOVERNOR	8,975	3.8255	32,776		32,776		32,776
LT. GOVERNOR	3,231	1.3772	11,800		11,800		11,800
AUDITOR	1,202	0.5123	4,390		4,390		4,390
NATURAL RESOURCES	572	0.2438	2,089		2,089		2,089
ALL OTHER	2,837	1.2092	10,361		10,361		10,361
SubTotal	234,610	100.0000	856,788		856,788		856,788
Total	234,610	100.0000	856,788		856,788		856,788

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	1,891	1.3980	4,831		4,831		4,831
SECRETARY OF STATE	1,018	0.7526	2,601		2,601		2,601
REVENUE	12,778	9.4467	32,642		32,642		32,642
GOVERNOR	2,426	1.7935	6,197		6,197		6,197
AUDITOR	1,114	0.8236	2,846		2,846		2,846
ATTORNEY GENERAL	9,510	7.0307	24,294		24,294		24,294
INSURANCE	7,151	5.2867	18,268		18,268		18,268
ECONOMIC DEVELOPMENT	4,989	3.6883	12,745		12,745		12,745
EDUCATION	2,462	1.8201	6,289		6,289		6,289
PUBLIC SAFETY	2,328	1.7211	5,947		5,947		5,947
SOCIAL SERVICES	80,033	59.1680	204,448		204,448		204,448
CORRECTIONS	8,580	6.3432	21,918		21,918		21,918
ALL OTHER	984	0.7275	2,514		2,514		2,514
SubTotal	135,264	100.0000	345,540		345,540		345,540
Total	135,264	100.0000	345,540		345,540		345,540

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	2,385	1.2838	3,939		3,939		3,939
GENERAL SERVICES	1,469	0.7907	2,426		2,426		2,426
EDUCATION	85,110	45.8133	140,576		140,576		140,576
HIGHER EDUCATION	15,017	8.0834	24,804		24,804		24,804
PUBLIC SAFETY	24,362	13.1136	40,239		40,239		40,239
SOCIAL SERVICES	57,043	30.7053	94,218		94,218		94,218
ALL OTHER	390	0.2099	644		644		644
SubTotal	185,776	100.0000	306,846		306,846		306,846
Total	185,776	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	0.4099	2,251		2,251		2,251
NATURAL RESOURCES	66,708	80.4176	441,585		441,585		441,585
PUBLIC SAFETY	15,904	19.1725	105,279		105,279		105,279
SubTotal	82,952	100.0000	549,115		549,115		549,115
Total	82,952	100.0000	549,115		549,115		549,115

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	19,532	36.4886	75,808		75,808		75,808
CORRECTIONS	31,027	57.9630	120,424		120,424		120,424
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	54,061	100.0000	74,402		74,402		74,402
SubTotal	54,061	100.0000	74,402		74,402		74,402
Total	54,061	100.0000	74,402		74,402		74,402

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
SOCIAL SERVICES	61,147	64.8871	125,832		125,832		125,832
ALL OTHER	32,622	34.6173	67,131		67,131		67,131
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	9,066		9,066		9,066
SECRETARY OF STATE	1,430	1.7190	2,732		2,732		2,732
REVENUE	6,738	8.0996	12,871		12,871		12,871
GOVERNOR	741	0.8907	1,415		1,415		1,415
AUDITOR	1,784	2.1445	3,408		3,408		3,408
ATTORNEY GENERAL	5,062	6.0849	9,669		9,669		9,669
HEALTH	14,739	17.7175	28,154		28,154		28,154
PUBLIC SAFETY	1,986	2.3873	3,794		3,794		3,794
SOCIAL SERVICES	45,963	55.2514	87,794		87,794		87,794
SubTotal	83,189	100.0000	158,903		158,903		158,903
Total	83,189	100.0000	158,903		158,903		158,903

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	0.6866	850		850		850
FACILITIES MANAG., DESIGN & CONST	1,245	3.7164	4,602		4,602		4,602
EDUCATION	3,231	9.6448	11,944		11,944		11,944
HEALTH	2,410	7.1940	8,909		8,909		8,909
LABOR	1,846	5.5104	6,824		6,824		6,824
MENTAL HEALTH	1,509	4.5045	5,578		5,578		5,578
PUBLIC SAFETY	1,779	5.3104	6,577		6,577		6,577
SOCIAL SERVICES	15,234	45.4747	56,318		56,318		56,318
CORRECTIONS	4,898	14.6209	18,107		18,107		18,107
ALL OTHER	1,118	3.3373	4,133		4,133		4,133
SubTotal	33,500	100.0000	123,842		123,842		123,842
Total	33,500	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	94,078	18.1572	328,218		328,218		328,218
ACCOUNTING	14,844	2.8649	51,788		51,788		51,788
FACILITIES MANAG., DESIGN & CONST	25,886	4.9960	90,311		90,311		90,311
PERSONNEL	20,978	4.0488	73,188		73,188		73,188
PURCHASING	10,126	1.9543	35,327		35,327		35,327
GENERAL SERVICES	12,527	2.4177	43,704		43,704		43,704
TREASURER	18,386	3.5485	64,145		64,145		64,145
SECURITY	906	0.1749	3,161		3,161		3,161
REVENUE	179,351	34.6152	625,717		625,717		625,717
AUDITOR	14,410	2.7812	50,273		50,273		50,273
INSURANCE	52,077	10.0510	181,685		181,685		181,685
ECONOMIC DEVELOPMENT	48,891	9.4360	170,570		170,570		170,570
SOCIAL SERVICES	4,343	0.8382	15,152		15,152		15,152
ALL OTHER	21,327	4.1161	74,405		74,405		74,405
SubTotal	518,130	100.0000	1,807,644		1,807,644		1,807,644
Total	518,130	100.0000	1,807,644		1,807,644		1,807,644

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	1.9822	11,010		11,010		11,010
AUDITOR	1,123	0.7819	4,343		4,343		4,343
INSURANCE	4,117	2.8664	15,921		15,921		15,921
ECONOMIC DEVELOPMENT	3,741	2.6046	14,467		14,467		14,467
LABOR	32,478	22.6121	125,598		125,598		125,598
MENTAL HEALTH	20,065	13.9698	77,595		77,595		77,595
SOCIAL SERVICES	61,313	42.6879	237,109		237,109		237,109
CORRECTIONS	11,496	8.0038	44,457		44,457		44,457
ALL OTHER	1,555	1.0826	6,013		6,013		6,013
SubTotal	143,631	100.0000	555,447		555,447		555,447
Total	143,631	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.	6,742	0	0	6,742	0	0	0
INFORMATION	331,319	0	0	0	0	0	0
BUDGET AND PLANNING	22,814	0	0	22,814	0	0	0
ACCOUNTING	51,788	0	0	0	0	0	0
FACILITIES MANAG.,	246,756	0	1,052	122,085	3,443	0	0
PERSONNEL	73,188	0	0	0	0	0	0
PURCHASING	35,327	0	0	0	0	0	0
GENERAL SERVICES	46,725	0	0	595	0	0	0
TREASURER	70,631	0	0	6,486	0	0	0
SECRETARY OF STATE	495,276	0	0	5,792	0	0	0
SECURITY	4,085	0	0	924	0	0	0
REVENUE	683,698	0	0	0	0	0	0
LEGISLATURE	629,934	0	0	629,934	0	0	0
JUDICIARY	114,288	0	0	0	0	0	0
GOVERNOR	51,398	0	0	32,776	0	0	0
LT. GOVERNOR	11,800	0	0	11,800	0	0	0
AUDITOR	65,260	0	0	4,390	0	0	0
ATTORNEY GENERAL	205,824	0	133,693	0	0	0	0
AGRICULTURE	169,049	52,100	0	0	0	0	42,547
INSURANCE	276,372	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	197,782	0	0	0	0	0	0
EDUCATION	170,336	0	0	0	0	0	0
HIGHER EDUCATION	24,804	0	0	0	0	0	0
HEALTH	918,095	0	0	0	0	0	805,224
LABOR	132,422	0	0	0	0	0	0
MENTAL HEALTH	83,173	0	0	0	0	0	0
NATURAL RESOURCES	514,113	0	0	2,089	0	70,439	0
PUBLIC SAFETY	267,626	0	0	0	0	0	0
SOCIAL SERVICES	1,015,974	0	58,750	0	0	0	0
CORRECTIONS	204,906	0	0	0	0	0	0
ALL OTHER	165,201	0	0	10,361	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	7,286,706	52,100	193,495	856,788	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	2,251	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
FACILITIES MANAG.,	4,831	0	3,939	0	0	0	0
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	2,426	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,601	0	0	484,151	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	32,642	0	0	0	0	0	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	6,197	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	2,846	0	0	0	0	0	0
ATTORNEY GENERAL	24,294	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	74,402
INSURANCE	18,268	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	12,745	0	0	0	0	0	0
EDUCATION	6,289	0	140,576	0	0	11,527	0
HIGHER EDUCATION	0	0	24,804	0	0	0	0
HEALTH	0	0	0	0	0	75,808	0
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	0	0
NATURAL RESOURCES	0	0	0	0	441,585	0	0
PUBLIC SAFETY	5,947	0	40,239	0	105,279	0	0
SOCIAL SERVICES	204,448	136,353	94,218	0	0	0	0
CORRECTIONS	21,918	0	0	0	0	120,424	0
ALL OTHER	2,514	0	644	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	345,540	136,353	306,846	484,151	549,115	207,759	74,402



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	850	0	328,218
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	51,788
FACILITIES MANAG.,	0	961	0	9,066	4,602	0	90,311
PERSONNEL	0	0	0	0	0	0	73,188
PURCHASING	0	0	0	0	0	0	35,327
GENERAL SERVICES	0	0	0	0	0	0	43,704
TREASURER	0	0	0	0	0	0	64,145
SECRETARY OF STATE	0	0	0	2,732	0	0	0
SECURITY	0	0	0	0	0	0	3,161
REVENUE	0	0	0	12,671	0	0	625,717
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	114,288	0
GOVERNOR	0	0	0	1,415	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	3,408	0	0	50,273
ATTORNEY GENERAL	0	0	0	9,669	0	38,168	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	0	0	60,498	0	0	0	181,685
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	170,570
EDUCATION	0	0	0	0	11,944	0	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	0	0	0	28,154	8,909	0	0
LABOR	0	0	0	0	6,824	0	0
MENTAL HEALTH	0	0	0	0	5,578	0	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	105,790	0	0	3,794	6,577	0	0
SOCIAL SERVICES	0	125,832	0	87,794	56,318	0	15,152
CORRECTIONS	0	0	0	0	18,107	0	0
ALL OTHER	0	67,131	0	0	4,133	0	74,405



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	158,903	123,842	152,456	1,807,644



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	14,467
EDUCATION	0
HIGHER EDUCATION	0
HEALTH	0
LABOR	125,598
MENTAL HEALTH	77,595
NATURAL RESOURCES	0
PUBLIC SAFETY	0
SOCIAL SERVICES	237,109
CORRECTIONS	44,457
ALL OTHER	6,013



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	WAINRIGHT
<hr/>	
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 2016 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:	2,488,940			2,488,940
Total Allocated Additions:			0	0
Total To Be Allocated:	2,488,940	0		2,488,940



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

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	2,488,940	0	2,488,940
Departmental Totals			
Total Expenditures	2,488,940	0	2,488,940
Deductions			
Total Deductions	0	0	0
Functional Cost	2,488,940	0	2,488,940
Allocation Step 1			
1st Allocation	2,488,940	0	2,488,940
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	2,488,940	0	2,488,940



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	2,405,205	96.6357	2,405,205		2,405,205		2,405,205
BUDGET AND PLANNING	300	0.0121	300		300		300
ACCOUNTING	5,721	0.2299	5,721		5,721		5,721
FACILITIES MANAG., DESIGN & CONST	14,167	0.5692	14,167		14,167		14,167
PERSONNEL	660	0.0265	660		660		660
PURCHASING	58,506	2.3506	58,506		58,506		58,506
GENERAL SERVICES	4,381	0.1760	4,381		4,381		4,381
SubTotal	2,488,940	100.0000	2,488,940		2,488,940		2,488,940
Total	2,488,940	100.0000	2,488,940		2,488,940		2,488,940

Allocation Basis: Equipment Inventory

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

MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	EQUIPMENT
INFORMATION	2,405,205	2,405,205
BUDGET AND PLANNING	300	300
ACCOUNTING	5,721	5,721
FACILITIES MANAG.,	14,167	14,167
PERSONNEL	660	660
PURCHASING	58,506	58,506
GENERAL SERVICES	4,381	4,381
Direct Billed	0	0
Total	2,488,940	2,488,940



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:	55,125,181			55,125,181
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>55,125,181</u>	<u>0</u>	<u>0</u>	<u>55,125,181</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	706,810,400	0	706,810,400
Non-Central Service Costs	(651,685,219)	0	(651,685,219)
Departmental Totals			
Total Expenditures	55,125,181	0	55,125,181
Deductions			
Total Deductions	0	0	0
Functional Cost	55,125,181	0	55,125,181
Allocation Step 1			
1st Allocation	55,125,181	0	55,125,181
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07 RETIREMENT/GROUP			
Total Allocated	55,125,181	0	55,125,181



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.	334,749	0.6073	334,749		334,749		334,749
INFORMATION TECHNOLOGY	17,690,534	32.0916	17,690,534		17,690,534		17,690,534
BUDGET AND PLANNING	549,160	0.9962	549,160		549,160		549,160
ACCOUNTING	761,561	1.3815	761,561		761,561		761,561
FACILITIES MANAG., DESIGN & CONST	7,639,583	13.8586	7,639,583		7,639,583		7,639,583
PERSONNEL	1,092,466	1.9818	1,092,466		1,092,466		1,092,466
PURCHASING	984,821	1.7865	984,821		984,821		984,821
GENERAL SERVICES	1,419,377	2.5748	1,419,377		1,419,377		1,419,377
TREASURER	778,616	1.4125	778,616		778,616		778,616
SECRETARY OF STATE	3,846,209	6.9772	3,846,209		3,846,209		3,846,209
SECURITY	510,509	0.9261	510,509		510,509		510,509
REVENUE	19,517,596	35.4059	19,517,596		19,517,596		19,517,596
SubTotal	55,125,181	100.0000	55,125,181		55,125,181		55,125,181
Total	55,125,181	100.0000	55,125,181		55,125,181		55,125,181

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2016

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	334,749	334,749
INFORMATION	17,690,534	17,690,534
BUDGET AND PLANNING	549,160	549,160
ACCOUNTING	761,561	761,561
FACILITIES MANAG.,	7,639,583	7,639,583
PERSONNEL	1,092,466	1,092,466
PURCHASING	984,821	984,821
GENERAL SERVICES	1,419,377	1,419,377
TREASURER	778,616	778,616
SECRETARY OF STATE	3,846,209	3,846,209
SECURITY	510,509	510,509
REVENUE	19,517,596	19,517,596
Direct Billed	0	0
Total	55,125,181	55,125,181



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:	9,821,027			9,821,027
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>9,821,027</u>	<u>0</u>	<u>0</u>	<u>9,821,027</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	147,007,467	0	147,007,467
Non-Central Service Costs	(137,186,440)	0	(137,186,440)
Departmental Totals			
Total Expenditures	9,821,027	0	9,821,027
Deductions			
Total Deductions	0	0	0
Functional Cost	9,821,027	0	9,821,027
Allocation Step 1			
1st Allocation	9,821,027	0	9,821,027
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	9,821,027	0	9,821,027



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.	76,190	0.7758	76,190		76,190		76,190
INFORMATION TECHNOLOGY	3,466,646	35.2983	3,466,646		3,466,646		3,466,646
BUDGET AND PLANNING	111,793	1.1383	111,793		111,793		111,793
ACCOUNTING	139,149	1.4168	139,149		139,149		139,149
FACILITIES MANAG., DESIGN & CONST	1,308,391	13.3223	1,308,391		1,308,391		1,308,391
PERSONNEL	194,765	1.9831	194,765		194,765		194,765
PURCHASING	178,058	1.8130	178,058		178,058		178,058
GENERAL SERVICES	227,835	2.3199	227,835		227,835		227,835
TREASURER	142,224	1.4482	142,224		142,224		142,224
SECRETARY OF STATE	665,298	6.7742	665,298		665,298		665,298
SECURITY	90,239	0.9188	90,239		90,239		90,239
REVENUE	3,220,439	32.7913	3,220,439		3,220,439		3,220,439
SubTotal	9,821,027	100.0000	9,821,027		9,821,027		9,821,027
Total	9,821,027	100.0000	9,821,027		9,821,027		9,821,027

Allocation Basis: OASDHI Payments for Central Service Agencies
 Allocation Source: HR Access Query for Fiscal Year 2016



MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	76,190	76,190
INFORMATION	3,466,646	3,466,646
BUDGET AND PLANNING	111,793	111,793
ACCOUNTING	139,149	139,149
FACILITIES MANAG.,	1,308,391	1,308,391
PERSONNEL	194,765	194,765
PURCHASING	178,058	178,058
GENERAL SERVICES	227,835	227,835
TREASURER	142,224	142,224
SECRETARY OF STATE	665,298	665,298
SECURITY	90,239	90,239
REVENUE	3,220,439	3,220,439
Direct Billed	0	0
Total	9,821,027	9,821,027



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 2016 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:	7,790,860			7,790,860
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>7,790,860</u>	<u>0</u>		<u>7,790,860</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Total Expenditures	101,055,910	0	101,055,910
Non-Central Service Costs	(91,514,077)	0	(91,514,077)
Section II Costs	(1,750,973)	0	(1,750,973)
Departmental Totals			
Total Expenditures	7,790,860	0	7,790,860
Deductions			
Total Deductions	0	0	0
Functional Cost	7,790,860	0	7,790,860
Allocation Step 1			
1st Allocation	7,790,860	0	7,790,860
Allocation Step 2			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
Total Allocated	7,790,860	0	7,790,860



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.	32,504	0.4172	32,504		32,504		32,504
INFORMATION TECHNOLOGY	846,172	10.8611	846,172		846,172		846,172
BUDGET AND PLANNING	49,296	0.6327	49,296		49,296		49,296
ACCOUNTING	117,067	1.5026	117,067		117,067		117,067
FACILITIES MANAG., DESIGN & CONST	1,475,005	18.9325	1,475,005		1,475,005		1,475,005
PERSONNEL	159,968	2.0533	159,968		159,968		159,968
PURCHASING	79,797	1.0242	79,797		79,797		79,797
GENERAL SERVICES	230,458	2.9581	230,458		230,458		230,458
TREASURER	179,681	2.3063	179,681		179,681		179,681
SECRETARY OF STATE	1,520,928	19.5220	1,520,928		1,520,928		1,520,928
REVENUE	2,986,861	38.3380	2,986,861		2,986,861		2,986,861
ALL OTHER	113,123	1.4520	113,123		113,123		113,123
SubTotal	7,790,860	100.0000	7,790,860		7,790,860		7,790,860
Total	7,790,860	100.0000	7,790,860		7,790,860		7,790,860

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.	32,504	32,504
INFORMATION	846,172	846,172
BUDGET AND PLANNING	49,296	49,296
ACCOUNTING	117,067	117,067
FACILITIES MANAG.,	1,475,005	1,475,005
PERSONNEL	159,968	159,968
PURCHASING	79,797	79,797
GENERAL SERVICES	230,458	230,458
TREASURER	179,681	179,681
SECRETARY OF STATE	1,520,928	1,520,928
REVENUE	2,986,861	2,986,861
ALL OTHER	113,123	113,123
Direct Billed	0	0
Total	7,790,860	7,790,860



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:	32,089,868			32,089,868
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>32,089,868</u>	<u>0</u>		<u>32,089,868</u>



MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Worker's Compensation Payments	32,089,868	0	32,089,868
Departmental Totals			
Total Expenditures	32,089,868	0	32,089,868
Deductions			
Total Deductions	0	0	0
Functional Cost	32,089,868	0	32,089,868
Allocation Step 1			
1st Allocation	32,089,868	0	32,089,868
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	32,089,868	0	32,089,868



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	102,156	0.3299	105,874		105,874		105,874
BUDGET AND PLANNING	240	0.0008	249		249		249
FACILITIES MANAG., DESIGN & CONST	568,084	1.8347	588,758		588,758		588,758
PURCHASING	104,383	0.3371	108,182		108,182		108,182
GENERAL SERVICES	50,097	0.1618	51,920		51,920		51,920
SECRETARY OF STATE	25,869	0.0835	26,810		26,810		26,810
REVENUE	128,189	0.4140	132,854		132,854		132,854
LEGISLATURE	34,846	0.1125	36,114		36,114		36,114
JUDICIARY	1,232,267	3.9798	1,277,112		1,277,112		1,277,112
GOVERNOR	114,613	0.3702	118,784		118,784		118,784
AUDITOR	46	0.0001	48		48		48
ATTORNEY GENERAL	76,729	0.2478	79,521		79,521		79,521
AGRICULTURE	75,663	0.2444	78,416		78,416		78,416
INSURANCE	1,757	0.0057	1,821		1,821		1,821
ECONOMIC DEVELOPMENT	52,242	0.1687	54,143		54,143		54,143
EDUCATION	715,993	2.3124	742,050		742,050		742,050
HEALTH	339,377	1.0961	351,728		351,728		351,728
LABOR	126,137	0.4074	130,727		130,727		130,727
MENTAL HEALTH	9,712,162	31.3669	10,065,608		10,065,608		10,065,608
NATURAL RESOURCES	463,840	1.4980	480,720		480,720		480,720
PUBLIC SAFETY	2,308,799	7.4566	2,392,821		2,392,821		2,392,821
SOCIAL SERVICES	1,727,373	5.5788	1,790,236		1,790,236		1,790,236
CORRECTIONS	10,729,790	34.6537	11,120,269		11,120,269		11,120,269
ALL OTHER	2,272,405	7.3391	2,355,103		2,355,103		2,355,103
SubTotal	30,963,057	100.0000	32,089,868		32,089,868		32,089,868
Total	30,963,057	100.0000	32,089,868		32,089,868		32,089,868



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

Allocation Basis: Worker's Compensation Payments for FY 2016
Allocation Source: FY 2016 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	105,874	105,874
BUDGET AND PLANNING	249	249
FACILITIES MANAG.,	588,758	588,758
PURCHASING	108,182	108,182
GENERAL SERVICES	51,920	51,920
SECRETARY OF STATE	26,810	26,810
REVENUE	132,854	132,854
LEGISLATURE	36,114	36,114
JUDICIARY	1,277,112	1,277,112
GOVERNOR	118,784	118,784
AUDITOR	48	48
ATTORNEY GENERAL	79,521	79,521
AGRICULTURE	78,416	78,416
INSURANCE	1,821	1,821
ECONOMIC DEVELOPMENT	54,143	54,143
EDUCATION	742,050	742,050
HEALTH	351,728	351,728
LABOR	130,727	130,727
MENTAL HEALTH	10,065,608	10,065,608
NATURAL RESOURCES	480,720	480,720
PUBLIC SAFETY	2,392,821	2,392,821
SOCIAL SERVICES	1,790,236	1,790,236
CORRECTIONS	11,120,269	11,120,269
ALL OTHER	2,355,103	2,355,103
Direct Billed	0	0
Total	32,089,868	32,089,868



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 2016. 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:	68,196			68,196
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>68,196</u>	<u>0</u>		<u>68,196</u>



MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	1,762,941	0	1,762,941
Non-Central Service Costs	(1,691,083)	0	(1,691,063)
Section II Costs	(3,682)	0	(3,682)
Departmental Totals			
Total Expenditures	68,196	0	68,196
Deductions			
Total Deductions	0	0	0
Functional Cost	68,196	0	68,196
Allocation Step 1			
1st Allocation	68,196	0	68,196
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	68,196	0	68,196



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	10,863	15.9291	10,863		10,863		10,863
PERSONNEL	10	0.0147	10		10		10
TREASURER	1,920	2.8154	1,920		1,920		1,920
SECRETARY OF STATE	153	0.2244	153		153		153
REVENUE	49,170	72.1009	49,170		49,170		49,170
ALL OTHER	6,080	8.9155	6,080		6,080		6,080
SubTotal	68,196	100.0000	68,196		68,196		68,196
Total	68,196	100.0000	68,196		68,196		68,196

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2015 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	10,863	10,863
PERSONNEL	10	10
TREASURER	1,920	1,920
SECRETARY OF STATE	153	153
REVENUE	49,170	49,170
ALL OTHER	6,080	6,080
Direct Billed	0	0
Total	<u>68,196</u>	<u>68,196</u>



STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway and transportation fund, and state parks fund and administered by the Risk Management Unit of the Office of Administration. Costs have been functionalized and allocated as follows:

Auto Claim. Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2016.

Aircraft Liability. Includes the cost of aircraft liability insurance and is allocated to benefiting departments based on premium amounts.

Surety Bonds. Includes the cost of the state and public employee blanket bond coverage. This does not include the University of Missouri system employees, which are covered by the University of Missouri risk management unit. Costs are allocated based on the number of covered employees.

Specific Bonds. Includes the cost of surety bonds for certain key officials. Costs are allocated to associated departments based on the total premium prorated by the specific coverage amounts.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	125,932			125,932
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>125,932</u>	<u>0</u>	<u>0</u>	<u>125,932</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	4,062	0	4,062	0	0
Insurance/Bond Premium	121,870	0	0	80,545	37,884
Departmental Totals					
Total Expenditures	125,932	0	4,062	80,545	37,884
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	125,932	0	4,062	80,545	37,884
Allocation Step 1					
1st Allocation	125,932	0	4,062	80,545	37,884
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	125,932	0	4,062	80,545	37,884



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

SPECIFIC BONDS	
Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	3,441
Departmental Totals	
Total Expenditures	3,441
Deductions	
Total Deductions	0
Functional Cost	
Functional Cost	3,441
Allocation Step 1	
1st Allocation	3,441
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	3,441



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	9,977	1.9555	79		79		79
GENERAL SERVICES	9,784	1.9176	78		78		78
SECURITY	874	0.1713	7		7		7
REVENUE	509	0.0998	4		4		4
ATTORNEY GENERAL	1,053	0.2064	8		8		8
AGRICULTURE	7,989	1.5658	64		64		64
INSURANCE	4,051	0.7940	32		32		32
ECONOMIC DEVELOPMENT	4,867	0.9539	39		39		39
HIGHER EDUCATION	135,608	26.5788	1,080		1,080		1,080
HEALTH	979	0.1919	8		8		8
LABOR	5,023	0.9845	40		40		40
MENTAL HEALTH	67,931	13.3143	541		541		541
NATURAL RESOURCES	6,000	1.1760	48		48		48
PUBLIC SAFETY	20,848	4.0861	166		166		166
SOCIAL SERVICES	174,762	34.2527	1,391		1,391		1,391
CORRECTIONS	59,957	11.7514	477		477		477
SubTotal	510,212	100.0000	4,062		4,062		4,062
Total	510,212	100.0000	4,062		4,062		4,062

Allocation Basis: Vehicle Claims by Departments for FY 2016

Allocation Source: FY 2016 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	30,607	37.9999	30,607		30,607		30,607
PUBLIC SAFETY	49,938	62.0001	49,938		49,938		49,938
SubTotal	80,545	100.0000	80,545		80,545		80,545
Total	80,545	100.0000	80,545		80,545		80,545

Allocation Basis: Actual Aircraft Liability Premiums, FY 2016

Allocation Source: FY 2016 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.	19	0.0296	11		11		11
INFORMATION TECHNOLOGY	980	1.5280	579		579		579
BUDGET AND PLANNING	27	0.0421	16		16		16
ACCOUNTING	48	0.0748	28		28		28
FACILITIES MANAG., DESIGN & CONST	509	0.7936	301		301		301
PERSONNEL	77	0.1201	45		45		45
PURCHASING	57	0.0889	34		34		34
GENERAL SERVICES	101	0.1575	60		60		60
TREASURER	45	0.0702	27		27		27
SECRETARY OF STATE	235	0.3664	139		139		139
SECURITY	32	0.0499	19		19		19
REVENUE	1,283	2.0004	758		758		758
LEGISLATURE	670	1.0446	396		396		396
JUDICIARY	4,119	6.4222	2,433		2,433		2,433
GOVERNOR	21	0.0327	12		12		12
LT. GOVERNOR	7	0.0109	4		4		4
AUDITOR	108	0.1684	64		64		64
ATTORNEY GENERAL	359	0.5597	212		212		212
AGRICULTURE	494	0.7702	292		292		292
INSURANCE	770	1.2006	455		455		455
CONSERVATION	1,871	2.9172	1,105		1,105		1,105
ECONOMIC DEVELOPMENT	800	1.2473	473		473		473
EDUCATION	2,683	4.1521	1,573		1,573		1,573
HIGHER EDUCATION	57	0.0889	34		34		34
HEALTH	1,825	2.8455	1,078		1,078		1,078
HIGHWAYS	5,444	8.4881	3,216		3,216		3,216
LABOR	796	1.2411	470		470		470

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
MENTAL HEALTH	7,605	11.8574	4,492		4,492		4,492
NATURAL RESOURCES	2,022	3.1526	1,194		1,194		1,194
PUBLIC SAFETY	5,208	8.1201	3,076		3,076		3,076
SOCIAL SERVICES	6,952	10.8393	4,106		4,106		4,106
CORRECTIONS	10,929	17.0401	6,454		6,454		6,454
ALL OTHER	8,004	12.4795	4,728		4,728		4,728
SubTotal	64,137	100.0000	37,884		37,884		37,884
Total	64,137	100.0000	37,884		37,884		37,884

Allocation Basis: Total Number of Employees, FY 2016

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	344	9.9971	344		344		344
PUBLIC SAFETY	1,754	50.9735	1,754		1,754		1,754
ALL OTHER	1,343	39.0294	1,343		1,343		1,343
SubTotal	3,441	100.0000	3,441		3,441		3,441
Total	3,441	100.0000	3,441		3,441		3,441

Allocation Basis: Insurance Premiums on State Officials
 Allocation Source: FY 2016 CAFR Work Papers



MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	11	0	0	11	0
INFORMATION	579	0	0	579	0
BUDGET AND PLANNING	16	0	0	16	0
ACCOUNTING	28	0	0	28	0
FACILITIES MANAG.,	380	79	0	301	0
PERSONNEL	45	0	0	45	0
PURCHASING	34	0	0	34	0
GENERAL SERVICES	30,745	78	30,607	60	0
TREASURER	27	0	0	27	0
SECRETARY OF STATE	139	0	0	139	0
SECURITY	26	7	0	19	0
REVENUE	762	4	0	758	0
LEGISLATURE	396	0	0	396	0
JUDICIARY	2,433	0	0	2,433	0
GOVERNOR	12	0	0	12	0
LT. GOVERNOR	4	0	0	4	0
AUDITOR	64	0	0	64	0
ATTORNEY GENERAL	220	8	0	212	0
AGRICULTURE	356	64	0	292	0
INSURANCE	831	32	0	455	344
CONSERVATION	1,105	0	0	1,105	0
ECONOMIC DEVELOPMENT	512	39	0	473	0
EDUCATION	1,573	0	0	1,573	0
HIGHER EDUCATION	1,114	1,080	0	34	0
HEALTH	1,086	8	0	1,078	0
HIGHWAYS	3,216	0	0	3,216	0
LABOR	510	40	0	470	0
MENTAL HEALTH	5,033	541	0	4,492	0
NATURAL RESOURCES	1,242	48	0	1,194	0
PUBLIC SAFETY	54,934	166	49,938	3,076	1,754
SOCIAL SERVICES	5,497	1,391	0	4,106	0
CORRECTIONS	6,931	477	0	6,454	0
ALL OTHER	6,071	0	0	4,728	1,343



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	125,932	4,062	80,545	37,884	3,441



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:	1,136,612			1,136,612
BUILDING DEPRECIATION	6,742		6,742	
RETIREMENT/GROUP INSURANCE	334,749		334,749	
OASDHI	76,190		76,190	
BUILDING RENTAL	32,504		32,504	
INSURANCE	11		11	
COMM. OF ADMIN.		12,722	12,722	
ACCOUNTING		899	899	
PERSONNEL		6,798	6,798	
PURCHASING		5,896	5,896	
GENERAL SERVICES		332	332	
TREASURER		51	51	
SECRETARY OF STATE		1,703	1,703	
SECURITY		5,027	5,027	
REVENUE		102	102	
Total Allocated Additions:	450,196	33,530	483,726	483,726
Total To Be Allocated:	1,586,808	33,530		1,620,338



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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	803,706	0	625,006	178,700
Other Expense & Cost				
Departmental Expenditures	2,255,454	0	1,753,965	501,489
Unallowable	(1,922,548)	0	(1,495,079)	(427,469)
Departmental Totals				
Total Expenditures	1,136,612	0	883,892	252,720
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,136,612	0	883,892	252,720
Allocation Step 1				
Inbound- All Others	450,196	0	350,097	100,099
1st Allocation	1,586,808	0	1,233,989	352,819
Allocation Step 2				
Inbound- All Others	33,530	0	26,075	7,455
2nd Allocation	33,530	0	26,075	7,455
Total For 15 COMM. OF ADMIN.				
Total Allocated	1,620,338	0	1,260,064	360,274



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

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	19	1.0309	12,722		12,722		12,722
INFORMATION TECHNOLOGY	960	52.0890	642,773		642,773	13,724	656,497
BUDGET AND PLANNING	26	1.4107	17,408		17,408	372	17,780
ACCOUNTING	47	2.5502	31,469		31,469	672	32,141
FACILITIES MANAG., DESIGN & CONST	498	27.0212	333,438		333,438	7,119	340,557
PERSONNEL	76	4.1237	50,886		50,886	1,086	51,972
PURCHASING	56	3.0385	37,495		37,495	801	38,296
GENERAL SERVICES	99	5.3717	66,286		66,286	1,415	67,701
ALL OTHER	62	3.3641	41,512		41,512	886	42,398
SubTotal	1,843	100.0000	1,233,989		1,233,989	26,075	1,260,064
Total	1,843	100.0000	1,233,989		1,233,989	26,075	1,260,064

Allocation Basis: Average Number of OA Employees, FY 2016
 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	352,819		352,819	7,455	360,274
SubTotal	100	100.0000	352,819		352,819	7,455	360,274
Total	100	100.0000	352,819		352,819	7,455	360,274

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion

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

Receiving Department	Total	DEPARTMENTAL	GENERAL GOVT
COMM. OF ADMIN.	12,722	12,722	0
INFORMATION	656,497	656,497	0
BUDGET AND PLANNING	17,780	17,780	0
ACCOUNTING	32,141	32,141	0
FACILITIES MANAG.,	340,557	340,557	0
PERSONNEL	51,972	51,972	0
PURCHASING	38,296	38,296	0
GENERAL SERVICES	67,701	67,701	0
ALL OTHER	402,672	42,398	360,274
Direct Billed	0	0	0
Total	1,620,338	1,260,064	360,274



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:	182,339,892			182,339,892
BUILDING DEPRECIATION	331,319		331,319	
EQUIPMENT DEPRECIATION	2,405,205		2,405,205	
RETIREMENT/GROUP INSURANCE	17,690,534		17,690,534	
OASDHI	3,466,646		3,466,646	
BUILDING RENTAL	846,172		846,172	
WORKER'S COMPENSATION	105,874		105,874	
UNEMPLOYMENT COMPENSATION	10,863		10,863	
INSURANCE	579		579	
COMM. OF ADMIN.	642,773	13,724	656,497	
BUDGET AND PLANNING		10,404	10,404	
ACCOUNTING		49,514	49,514	
PERSONNEL		344,677	344,677	
PURCHASING		251,317	251,317	
GENERAL SERVICES		17,144	17,144	
TREASURER		2,807	2,807	
SECRETARY OF STATE		2,376	2,376	
SECURITY		190,143	190,143	
REVENUE		1,713	1,713	
Total Allocated Additions:	<u>25,499,965</u>	<u>883,819</u>	<u>26,383,784</u>	<u>26,383,784</u>
Total To Be Allocated:	<u>207,839,857</u>	<u>883,819</u>		<u>208,723,676</u>



MAXIMUS

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	47,589,608	0	47,589,608
Other Expense & Cost			
Departmental Expenditures	155,644,747	0	155,644,747
Capital Outlay - Departmental	(20,894,463)	0	(20,894,463)
Departmental Totals			
Total Expenditures	182,339,892	0	182,339,892
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	182,339,892	0	182,339,892
Allocation Step 1			
Inbound- All Others	25,499,965	0	25,499,965
1st Allocation	207,839,857	0	207,839,857
Allocation Step 2			
Inbound- All Others	883,819	0	883,819
2nd Allocation	883,819	0	883,819
Total For 16 INFORMATION TECHNOLOGY			
Total Allocated	208,723,676	0	208,723,676



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	207,839,857		207,839,857	883,819	208,723,676
SubTotal	100	100.0000	207,839,857		207,839,857	883,819	208,723,676
Total	100	100.0000	207,839,857		207,839,857	883,819	208,723,676

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion

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

Receiving Department	Total	SECTION II
ALL OTHER	208,723,676	208,723,676
Direct Billed	0	0
Total	<u>208,723,676</u>	<u>208,723,676</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:	1,616,350			1,616,350
BUILDING DEPRECIATION	22,814		22,814	
EQUIPMENT DEPRECIATION	300		300	
RETIREMENT/GROUP INSURANCE	549,160		549,160	
OASDHI	111,793		111,793	
BUILDING RENTAL	49,296		49,296	
WORKER'S COMPENSATION	249		249	
INSURANCE	16		16	
COMM. OF ADMIN.	17,408	372	17,780	
BUDGET AND PLANNING		264,944	264,944	
ACCOUNTING		592	592	
PERSONNEL		9,271	9,271	
GENERAL SERVICES		472	472	
TREASURER		36	36	
SECURITY		7,393	7,393	
REVENUE		52	52	
Total Allocated Additions:	751,036	283,132	1,034,168	1,034,168
Total To Be Allocated:	2,367,386	283,132		2,650,518



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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,544,485	0	965,303	579,182
Other Expense & Cost				
Departmental Expenditures	71,865	0	44,916	26,949
Departmental Totals				
Total Expenditures	1,616,350	0	1,010,219	606,131
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,616,350	0	1,010,219	606,131
Allocation Step 1				
Inbound- All Others	751,036	0	469,397	281,639
1st Allocation	2,367,386	0	1,479,616	887,770
Allocation Step 2				
Inbound- All Others	283,132	0	176,957	106,175
2nd Allocation	283,132	0	176,957	106,175
Total For 17 BUDGET AND PLANNING				
Total Allocated	2,650,518	0	1,656,573	993,945



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	260	0.7032	10,404		10,404		10,404
BUDGET AND PLANNING	6,621	17.9061	264,944		264,944		264,944
ACCOUNTING	790	2.1365	31,612		31,612	4,645	36,257
FACILITIES MANAG., DESIGN & CONST	2,046	5.5333	81,872		81,872	12,030	93,902
PERSONNEL	135	0.3651	5,402		5,402	794	6,196
PURCHASING	138	0.3732	5,522		5,522	811	6,333
GENERAL SERVICES	159	0.4300	6,362		6,362	935	7,297
TREASURER	42	0.1136	1,681		1,681	247	1,928
SECRETARY OF STATE	309	0.8357	12,365		12,365	1,817	14,182
SECURITY	74	0.2001	2,961		2,961	435	3,396
REVENUE	1,375	3.7186	55,021		55,021	8,085	63,106
JUDICIARY	767	2.0743	30,692		30,692	4,510	35,202
GOVERNOR	995	2.6909	39,816		39,816	5,851	45,667
LT. GOVERNOR	41	0.1109	1,641		1,641	241	1,882
AUDITOR	26	0.0703	1,040		1,040	153	1,193
ATTORNEY GENERAL	41	0.1109	1,641		1,641	241	1,882
AGRICULTURE	1,047	2.8316	41,896		41,896	6,156	48,052
INSURANCE	830	2.2447	33,213		33,213	4,880	38,093
CONSERVATION	116	0.3137	4,642		4,642	682	5,324
ECONOMIC DEVELOPMENT	1,601	4.3298	64,065		64,065	9,414	73,479
EDUCATION	2,844	7.6915	113,804		113,804	16,723	130,527
HIGHER EDUCATION	1,942	5.2521	77,710		77,710	11,419	89,129
HEALTH	1,303	3.5239	52,140		52,140	7,662	59,802
HIGHWAYS	814	2.2014	32,573		32,573	4,786	37,359
LABOR	1,135	3.0696	45,418		45,418	6,674	52,092
MENTAL HEALTH	1,628	4.4029	65,145		65,145	9,573	74,718
NATURAL RESOURCES	1,166	3.1534	46,658		46,658	6,856	53,514

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
PUBLIC SAFETY	2,616	7.0749	104,681		104,681	15,382	120,063
SOCIAL SERVICES	4,758	12.8678	190,394		190,394	27,976	218,370
CORRECTIONS	1,137	3.0750	45,498		45,498	6,685	52,183
ALL OTHER	220	0.5950	8,803		8,803	1,294	10,097
SubTotal	36,976	100.0000	1,479,616		1,479,616	176,957	1,656,573
Total	36,976	100.0000	1,479,616		1,479,616	176,957	1,656,573

Allocation Basis: Budget and Planning Hours by Department, FY 2016

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	887,770		887,770	106,175	993,945
SubTotal	100	100.0000	887,770		887,770	106,175	993,945
Total	100	100.0000	887,770		887,770	106,175	993,945

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	10,404	10,404	0
BUDGET AND PLANNING	264,944	264,944	0
ACCOUNTING	36,257	36,257	0
FACILITIES MANAG.,	93,902	93,902	0
PERSONNEL	6,196	6,196	0
PURCHASING	6,333	6,333	0
GENERAL SERVICES	7,297	7,297	0
TREASURER	1,928	1,928	0
SECRETARY OF STATE	14,182	14,182	0
SECURITY	3,396	3,396	0
REVENUE	63,106	63,106	0
JUDICIARY	35,202	35,202	0
GOVERNOR	45,667	45,667	0
LT. GOVERNOR	1,882	1,882	0
AUDITOR	1,193	1,193	0
ATTORNEY GENERAL	1,882	1,882	0
AGRICULTURE	48,052	48,052	0
INSURANCE	38,093	38,093	0
CONSERVATION	5,324	5,324	0
ECONOMIC DEVELOPMENT	73,479	73,479	0
EDUCATION	130,527	130,527	0
HIGHER EDUCATION	89,129	89,129	0
HEALTH	59,802	59,802	0
HIGHWAYS	37,359	37,359	0
LABOR	52,092	52,092	0
MENTAL HEALTH	74,718	74,718	0
NATURAL RESOURCES	53,514	53,514	0
PUBLIC SAFETY	120,063	120,063	0
SOCIAL SERVICES	218,370	218,370	0
CORRECTIONS	52,183	52,183	0
ALL OTHER	1,004,042	10,097	993,945



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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Direct Billed	0	0	0
Total	2,650,518	1,656,573	993,945



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:	2,081,473			2,081,473
BUILDING DEPRECIATION	51,788		51,788	
EQUIPMENT DEPRECIATION	5,721		5,721	
RETIREMENT/GROUP INSURANCE	761,561		761,561	
OASDHI	139,149		139,149	
BUILDING RENTAL	117,067		117,067	
INSURANCE	28		28	
COMM. OF ADMIN.	31,469	672	32,141	
BUDGET AND PLANNING	31,612	4,645	36,257	
ACCOUNTING		1,699	1,699	
PERSONNEL		16,809	16,809	
PURCHASING		74	74	
GENERAL SERVICES		840	840	
TREASURER		99	99	
SECRETARY OF STATE		63,962	63,962	
SECURITY		13,603	13,603	
REVENUE		3,172	3,172	
Total Allocated Additions:	1,138,395	105,575	1,243,970	1,243,970
Total To Be Allocated:	3,219,868	105,575		3,325,443



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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOVT
Wages & Benefits					
Salaries & Wages	1,966,255	0	600,691	1,318,374	47,190
Other Expense & Cost					
Departmental Expenditures	116,816	0	35,687	78,325	2,804
Capital Outlay	(1,598)	0	(488)	(1,072)	(38)
Departmental Totals					
Total Expenditures	2,081,473	0	635,890	1,395,627	49,956
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,081,473	0	635,890	1,395,627	49,956
Allocation Step 1					
Inbound- All Others	1,138,395	0	347,780	763,294	27,321
1st Allocation	3,219,868	0	983,670	2,158,921	77,277
Allocation Step 2					
Inbound- All Others	105,575	0	32,253	70,788	2,534
2nd Allocation	105,575	0	32,253	70,788	2,534
Total For 18 ACCOUNTING					
Total Allocated	3,325,443	0	1,015,923	2,229,709	79,811



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.	461	0.0352	347		347		347
INFORMATION TECHNOLOGY	23,031	1.7600	17,313		17,313		17,313
BUDGET AND PLANNING	622	0.0475	468		468		468
ACCOUNTING	1,132	0.0865	851		851		851
FACILITIES MANAG., DESIGN & CONST	11,946	0.9129	8,980		8,980	300	9,280
PERSONNEL	1,827	0.1396	1,373		1,373	46	1,419
PURCHASING	1,351	0.1032	1,016		1,016	34	1,050
GENERAL SERVICES	2,373	0.1813	1,784		1,784	60	1,844
TREASURER	1,097	0.0838	825		825	28	853
SECRETARY OF STATE	5,641	0.4311	4,240		4,240	142	4,382
SECURITY	768	0.0587	577		577	19	596
REVENUE	31,253	2.3883	23,493		23,493	785	24,278
LEGISLATURE	15,412	1.1778	11,585		11,585	387	11,972
JUDICIARY	95,492	7.2974	71,782		71,782	2,400	74,182
GOVERNOR	527	0.0403	396		396	13	409
LT. GOVERNOR	157	0.0120	118		118	4	122
AUDITOR	2,610	0.1995	1,962		1,962	66	2,028
ATTORNEY GENERAL	8,702	0.6650	6,541		6,541	219	6,760
AGRICULTURE	11,137	0.8511	8,372		8,372	280	8,652
INSURANCE	14,150	1.0813	10,637		10,637	356	10,993
CONSERVATION	43,489	3.3234	32,691		32,691	1,093	33,784
ECONOMIC DEVELOPMENT	16,663	1.2734	12,526		12,526	419	12,945
EDUCATION	46,891	3.5833	35,248		35,248	1,178	36,426
HIGHER EDUCATION	1,368	0.1045	1,028		1,028	34	1,062
HEALTH	43,396	3.3163	32,621		32,621	1,091	33,712
HIGHWAYS	126,744	9.6856	95,274		95,274	3,185	98,459
LABOR	18,543	1.4170	13,939		13,939	466	14,405

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
MENTAL HEALTH	178,513	13.6417	134,190		134,190	4,486	138,676
NATURAL RESOURCES	44,126	3.3721	33,170		33,170	1,109	34,279
PUBLIC SAFETY	125,048	9.5560	94,000		94,000	3,143	97,143
SOCIAL SERVICES	168,010	12.8391	126,294		126,294	4,222	130,516
CORRECTIONS	264,603	20.2206	198,903		198,903	6,650	205,553
ALL OTHER	1,498	0.1145	1,126		1,126	38	1,164
SubTotal	1,308,581	100.0000	983,670		983,670	32,253	1,015,923
Total	1,308,581	100.0000	983,670		983,670	32,253	1,015,923

Allocation Basis: Number of Paychecks, FY 2016

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.	625	0.0256	552		552		552
INFORMATION TECHNOLOGY	36,471	1.4915	32,201		32,201		32,201
BUDGET AND PLANNING	141	0.0058	124		124		124
ACCOUNTING	961	0.0393	848		848		848
FACILITIES MANAG., DESIGN & CONST	60,948	2.4926	53,812		53,812	1,792	55,604
PERSONNEL	757	0.0310	668		668	22	690
PURCHASING	1,276	0.0522	1,127		1,127	38	1,165
GENERAL SERVICES	50,157	2.0512	44,285		44,285	1,475	45,760
TREASURER	52,117	2.1314	46,015		46,015	1,533	47,548
SECRETARY OF STATE	6,744	0.2758	5,954		5,954	198	6,152
SECURITY	270	0.0110	238		238	8	246
REVENUE	152,198	6.2244	134,379		134,379	4,476	138,855
LEGISLATURE	10,574	0.4324	9,336		9,336	311	9,647
JUDICIARY	54,989	2.2480	48,533		48,533	1,617	50,150
GOVERNOR	1,383	0.0566	1,221		1,221	41	1,262
LT. GOVERNOR	148	0.0061	131		131	4	135
AUDITOR	2,401	0.0982	2,120		2,120	71	2,191
ATTORNEY GENERAL	13,083	0.5350	11,551		11,551	385	11,936
AGRICULTURE	22,908	0.9369	20,226		20,226	674	20,900
INSURANCE	21,727	0.8886	19,183		19,183	639	19,822
CONSERVATION	80,698	3.3003	71,250		71,250	2,373	73,623
ECONOMIC DEVELOPMENT	36,182	1.4797	31,946		31,946	1,064	33,010
EDUCATION	439,104	17.9577	387,698		387,698	12,913	400,611
HIGHER EDUCATION	6,627	0.2710	5,851		5,851	195	6,046
HEALTH	155,245	6.3490	137,069		137,069	4,566	141,635
HIGHWAYS	415,251	16.9823	366,634		366,634	12,212	378,846
LABOR	112,244	4.5904	99,103		99,103	3,301	102,404



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
MENTAL HEALTH	115,412	4.7199	101,900		101,900	3,394	105,294
NATURAL RESOURCES	102,330	4.1849	90,349		90,349	3,009	93,358
PUBLIC SAFETY	128,731	5.2646	113,659		113,659	3,786	117,445
SOCIAL SERVICES	225,498	9.2221	199,097		199,097	6,632	205,729
CORRECTIONS	135,706	5.5499	119,818		119,818	3,991	123,809
ALL OTHER	2,314	0.0946	2,043		2,043	68	2,111
SubTotal	2,445,200	100.0000	2,158,921		2,158,921	70,788	2,229,709
Total	2,445,200	100.0000	2,158,921		2,158,921	70,788	2,229,709

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	77,277		77,277	2,534	79,811
SubTotal	100	100.0000	77,277		77,277	2,534	79,811
Total	100	100.0000	77,277		77,277	2,534	79,811

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.	899	347	552	0
INFORMATION	49,514	17,313	32,201	0
BUDGET AND PLANNING	592	468	124	0
ACCOUNTING	1,699	851	848	0
FACILITIES MANAG.,	64,884	9,280	55,604	0
PERSONNEL	2,109	1,419	690	0
PURCHASING	2,215	1,050	1,165	0
GENERAL SERVICES	47,604	1,844	45,760	0
TREASURER	48,401	853	47,548	0
SECRETARY OF STATE	10,534	4,382	6,152	0
SECURITY	842	596	246	0
REVENUE	163,133	24,278	138,855	0
LEGISLATURE	21,619	11,972	9,647	0
JUDICIARY	124,332	74,182	50,150	0
GOVERNOR	1,671	409	1,262	0
LT. GOVERNOR	257	122	135	0
AUDITOR	4,219	2,028	2,191	0
ATTORNEY GENERAL	18,696	6,760	11,936	0
AGRICULTURE	29,552	8,652	20,900	0
INSURANCE	30,815	10,993	19,822	0
CONSERVATION	107,407	33,784	73,623	0
ECONOMIC DEVELOPMENT	45,955	12,945	33,010	0
EDUCATION	437,037	36,426	400,611	0
HIGHER EDUCATION	7,108	1,062	6,046	0
HEALTH	175,347	33,712	141,635	0
HIGHWAYS	477,305	98,459	378,846	0
LABOR	116,809	14,405	102,404	0
MENTAL HEALTH	243,970	138,676	105,294	0
NATURAL RESOURCES	127,637	34,279	93,358	0
PUBLIC SAFETY	214,588	97,143	117,445	0
SOCIAL SERVICES	336,245	130,516	205,729	0
CORRECTIONS	329,362	205,553	123,809	0
ALL OTHER	83,086	1,164	2,111	79,811



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOVT
Direct Billed	0	0	0	0
Total	3,325,443	1,015,923	2,229,709	79,811



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 FACILTIES MANAG., DESIGN & CONST

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	78,079,737			78,079,737
BUILDING DEPRECIATION	246,756		246,756	
EQUIPMENT DEPRECIATION	14,167		14,167	
RETIREMENT/GROUP INSURANCE	7,639,583		7,639,583	
OASDHI	1,308,391		1,308,391	
BUILDING RENTAL	1,475,005		1,475,005	
WORKER'S COMPENSATION	588,758		588,758	
INSURANCE	380		380	
COMM. OF ADMIN.	333,438	7,119	340,557	
BUDGET AND PLANNING	81,872	12,030	93,902	
ACCOUNTING	62,792	2,092	64,884	
PERSONNEL		178,826	178,826	
PURCHASING		33,673	33,673	
GENERAL SERVICES		8,904	8,904	
TREASURER		3,439	3,439	
SECRETARY OF STATE		26,926	26,926	
SECURITY		48,201	48,201	
REVENUE		263	263	
Total Allocated Additions:	11,751,142	321,473	12,072,615	12,072,615
Total To Be Allocated:	89,830,879	321,473		90,152,352



MAXIMUS

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	18,287,334	0	18,287,334
Other Expense & Cost			
Departmental Expenditures	71,663,598	0	71,663,598
Capital Outlay - Departmental	(11,871,195)	0	(11,871,195)
Departmental Totals			
Total Expenditures	78,079,737	0	78,079,737
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	78,079,737	0	78,079,737
Allocation Step 1			
Inbound- All Others	11,751,142	0	11,751,142
1st Allocation	89,830,879	0	89,830,879
Allocation Step 2			
Inbound- All Others	321,473	0	321,473
2nd Allocation	321,473	0	321,473
Total For 19 FACILTIES MANAG., DESIGN &			
Total Allocated	90,152,352	0	90,152,352



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	89,830,879		89,830,879	321,473	90,152,352
SubTotal	100	100.0000	89,830,879		89,830,879	321,473	90,152,352
Total	100	100.0000	89,830,879		89,830,879	321,473	90,152,352

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion

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

Receiving Department	Total	SECTION II
ALL OTHER	90,152,352	90,152,352
Direct Billed	0	0
Total	<u>90,152,352</u>	<u>90,152,352</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:	3,391,767			3,391,767
BUILDING DEPRECIATION	73,188		73,188	
EQUIPMENT DEPRECIATION	660		660	
RETIREMENT/GROUP INSURANCE	1,092,466		1,092,466	
OASDHI	194,765		194,765	
BUILDING RENTAL	159,968		159,968	
UNEMPLOYMENT COMPENSATION	10		10	
INSURANCE	45		45	
COMM. OF ADMIN.	50,886	1,086	51,972	
BUDGET AND PLANNING	5,402	794	6,196	
ACCOUNTING	2,041	68	2,109	
PERSONNEL		27,311	27,311	
PURCHASING		1,270	1,270	
GENERAL SERVICES		1,347	1,347	
TREASURER		122	122	
SECRETARY OF STATE		6,322	6,322	
SECURITY		18,630	18,630	
REVENUE		97	97	
Total Allocated Additions:	1,579,431	57,047	1,636,478	1,636,478
Total To Be Allocated:	4,971,198	57,047		5,028,245



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

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	2,724,485	0	2,337,260	267,116	120,109
Other Expense & Cost					
Departmental Expenditures	674,135	0	351,477	40,169	282,489
Capital Outlays- Personnel Services	(6,853)	0	(6,150)	(703)	0
Departmental Totals					
Total Expenditures	3,391,767	0	2,682,587	306,582	402,598
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,391,767	0	2,682,587	306,582	402,598
Allocation Step 1					
Inbound- All Others	1,579,431	0	1,354,950	154,852	69,629
1st Allocation	4,971,198	0	4,037,537	461,434	472,227
Allocation Step 2					
Inbound- All Others	57,047	0	48,939	5,593	2,515
2nd Allocation	57,047	0	48,939	5,593	2,515
Total For 21 PERSONNEL					
Total Allocated	5,028,245	0	4,086,476	467,027	474,742



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.	17	0.0505	2,041		2,041		2,041
INFORMATION TECHNOLOGY	869	2.5838	104,321		104,321		104,321
BUDGET AND PLANNING	23	0.0684	2,761		2,761		2,761
ACCOUNTING	42	0.1249	5,042		5,042		5,042
FACILITIES MANAG., DESIGN & CONST	451	1.3409	54,141		54,141		54,141
PERSONNEL	69	0.2052	8,283		8,283		8,283
PURCHASING	51	0.1516	6,122		6,122	78	6,200
GENERAL SERVICES	90	0.2676	10,804		10,804	137	10,941
SECURITY	6	0.0178	720		720	9	729
REVENUE	1,151	3.4222	138,174		138,174	1,751	139,925
AGRICULTURE	303	0.9009	36,374		36,374	461	36,835
INSURANCE	244	0.7255	29,291		29,291	371	29,662
ECONOMIC DEVELOPMENT	684	2.0337	82,112		82,112	1,041	83,153
HEALTH	1,677	4.9862	201,319		201,319	2,552	203,871
LABOR	661	1.9653	79,351		79,351	1,006	80,357
MENTAL HEALTH	6,282	18.6781	754,135		754,135	9,559	763,694
NATURAL RESOURCES	1,359	4.0407	163,144		163,144	2,068	165,212
PUBLIC SAFETY	2,210	6.5709	265,304		265,304	3,363	268,667
SOCIAL SERVICES	6,656	19.7901	799,032		799,032	10,128	809,160
CORRECTIONS	10,731	31.9062	1,288,223		1,288,223	16,328	1,304,551
ALL OTHER	57	0.1695	6,843		6,843	87	6,930
SubTotal	33,633	100.0000	4,037,537		4,037,537	48,939	4,086,476
Total	33,633	100.0000	4,037,537		4,037,537	48,939	4,086,476



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: Average Number of Merit & UCP Employees, FY 2016

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.	19	1.0309	4,757		4,757		4,757
INFORMATION TECHNOLOGY	960	52.0890	240,356		240,356		240,356
BUDGET AND PLANNING	26	1.4107	6,510		6,510		6,510
ACCOUNTING	47	2.5502	11,767		11,767		11,767
FACILITIES MANAG., DESIGN & CONST	498	27.0212	124,685		124,685		124,685
PERSONNEL	76	4.1237	19,028		19,028		19,028
PURCHASING	56	3.0385	14,021		14,021	1,443	15,464
GENERAL SERVICES	99	5.3717	24,787		24,787	2,552	27,339
ALL OTHER	62	3.3641	15,523		15,523	1,598	17,121
SubTotal	1,843	100.0000	461,434		461,434	5,593	467,027
Total	1,843	100.0000	461,434		461,434	5,593	467,027

Allocation Basis: Average Number of OA Employees, FY 2016
 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	472,227		472,227	2,515	474,742
SubTotal	100	100.0000	472,227		472,227	2,515	474,742
Total	100	100.0000	472,227		472,227	2,515	474,742

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE	HR CALL CENTER	SECTION II	
COMM. OF ADMIN.	6,798	2,041	4,757	0
INFORMATION	344,677	104,321	240,356	0
BUDGET AND PLANNING	9,271	2,761	6,510	0
ACCOUNTING	16,809	5,042	11,767	0
FACILITIES MANAG.,	178,826	54,141	124,685	0
PERSONNEL	27,311	8,283	19,028	0
PURCHASING	21,664	6,200	15,464	0
GENERAL SERVICES	38,280	10,941	27,339	0
SECURITY	729	729	0	0
REVENUE	139,925	139,925	0	0
AGRICULTURE	36,835	36,835	0	0
INSURANCE	29,662	29,662	0	0
ECONOMIC DEVELOPMENT	83,153	83,153	0	0
HEALTH	203,871	203,871	0	0
LABOR	80,357	80,357	0	0
MENTAL HEALTH	763,694	763,694	0	0
NATURAL RESOURCES	165,212	165,212	0	0
PUBLIC SAFETY	268,667	268,667	0	0
SOCIAL SERVICES	809,160	809,160	0	0
CORRECTIONS	1,304,551	1,304,551	0	0
ALL OTHER	498,793	6,930	17,121	474,742
Direct Billed	0	0	0	0
Total	5,028,245	4,086,476	467,027	474,742



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 2016.

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:	4,107,886			4,107,886
BUILDING DEPRECIATION	35,327		35,327	
EQUIPMENT DEPRECIATION	58,506		58,506	
RETIREMENT/GROUP INSURANCE	984,821		984,821	
OASDHI	178,058		178,058	
BUILDING RENTAL	79,797		79,797	
WORKER'S COMPENSATION	108,182		108,182	
INSURANCE	34		34	
COMM. OF ADMIN.	37,495	801	38,296	
BUDGET AND PLANNING	5,522	811	6,333	
ACCOUNTING	2,143	72	2,215	
PERSONNEL	20,143	1,521	21,664	
PURCHASING		500	500	
GENERAL SERVICES		997	997	
TREASURER		124	124	
SECURITY		11,533	11,533	
REVENUE		57	57	
Total Allocated Additions:	1,510,028	16,416	1,526,444	1,526,444
Total To Be Allocated:	5,617,914	16,416		5,634,330



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

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,257,601	0	1,662,254	595,347
Other Expense & Cost				
Departmental Expenditures	1,879,518	0	77,146	1,802,372
Capital Outlay - Departmental	(25,812)	0	0	(25,812)
Refunds	(3,421)	0	0	(3,421)
Departmental Totals				
Total Expenditures	4,107,886	0	1,739,400	2,368,486
Deductions				
Total Deductions	0	0	0	0
Functional Cost	4,107,886	0	1,739,400	2,368,486
Allocation Step 1				
Inbound- All Others	1,510,028	0	1,111,822	398,206
1st Allocation	5,617,914	0	2,851,222	2,766,692
Allocation Step 2				
Inbound- All Others	16,416	0	12,087	4,329
2nd Allocation	16,416	0	12,087	4,329
Total For 22 PURCHASING				
Total Allocated	5,634,330	0	2,863,309	2,771,021



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	2,015,260	0.2068	5,896		5,896		5,896
INFORMATION TECHNOLOGY	85,899,062	8.8144	251,317		251,317		251,317
BUDGET AND PLANNING	35						
ACCOUNTING	25,240	0.0026	74		74		74
FACILITIES MANAG., DESIGN & CONST	11,509,140	1.1810	33,673		33,673		33,673
PERSONNEL	434,035	0.0445	1,270		1,270		1,270
PURCHASING	170,947	0.0175	500		500		500
GENERAL SERVICES	11,680,266	1.1985	34,173		34,173	161	34,334
TREASURER	1,144,285	0.1174	3,348		3,348	16	3,364
SECRETARY OF STATE	5,413,784	0.5555	15,839		15,839	75	15,914
SECURITY	160,412	0.0165	469		469	2	471
REVENUE	14,750,584	1.5136	43,156		43,156	204	43,360
AUDITOR	606,314	0.0622	1,774		1,774	8	1,782
ATTORNEY GENERAL	1,467,022	0.1505	4,292		4,292	20	4,312
AGRICULTURE	2,327,516	0.2388	6,810		6,810	32	6,842
INSURANCE	1,581,203	0.1623	4,626		4,626	22	4,648
CONSERVATION	23,698,952	2.4318	69,337		69,337	328	69,665
ECONOMIC DEVELOPMENT	24,387,821	2.5025	71,352		71,352	337	71,689
EDUCATION	84,949,864	8.7170	248,540		248,540	1,174	249,714
HIGHER EDUCATION	7,164,112	0.7351	20,960		20,960	99	21,059
HEALTH	75,171,207	7.7136	219,930		219,930	1,039	220,969
LABOR	3,269,903	0.3355	9,567		9,567	45	9,612
MENTAL HEALTH	38,914,721	3.9932	113,854		113,854	538	114,392
NATURAL RESOURCES	9,115,722	0.9354	26,670		26,670	126	26,796
PUBLIC SAFETY	57,129,685	5.8623	167,146		167,146	790	167,936
SOCIAL SERVICES	301,885,799	30.9775	883,237		883,237	4,174	887,411
CORRECTIONS	209,264,811	21.4733	612,252		612,252	2,892	615,144



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	396,530	0.0407	1,160		1,160	5	1,165
SubTotal	974,534,232	100.0000	2,851,222		2,851,222	12,087	2,863,309
Total	974,534,232	100.0000	2,851,222		2,851,222	12,087	2,863,309

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	2,766,692		2,766,692	4,329	2,771,021
SubTotal	100	100.0000	2,766,692		2,766,692	4,329	2,771,021
Total	100	100.0000	2,766,692		2,766,692	4,329	2,771,021

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.	5,896	5,896	0
INFORMATION	251,317	251,317	0
ACCOUNTING	74	74	0
FACILITIES MANAG.,	33,673	33,673	0
PERSONNEL	1,270	1,270	0
PURCHASING	500	500	0
GENERAL SERVICES	34,334	34,334	0
TREASURER	3,364	3,364	0
SECRETARY OF STATE	15,914	15,914	0
SECURITY	471	471	0
REVENUE	43,360	43,360	0
AUDITOR	1,782	1,782	0
ATTORNEY GENERAL	4,312	4,312	0
AGRICULTURE	6,842	6,842	0
INSURANCE	4,648	4,648	0
CONSERVATION	69,665	69,665	0
ECONOMIC DEVELOPMENT	71,689	71,689	0
EDUCATION	249,714	249,714	0
HIGHER EDUCATION	21,059	21,059	0
HEALTH	220,969	220,969	0
LABOR	9,612	9,612	0
MENTAL HEALTH	114,392	114,392	0
NATURAL RESOURCES	26,796	26,796	0
PUBLIC SAFETY	167,936	167,936	0
SOCIAL SERVICES	887,411	887,411	0
CORRECTIONS	615,144	615,144	0
ALL OTHER	2,772,186	1,165	2,771,021
Direct Billed	0	0	0
Total	5,634,330	2,863,309	2,771,021



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:	14,539,839			14,539,839
BUILDING DEPRECIATION	46,725		46,725	
EQUIPMENT DEPRECIATION	4,381		4,381	
RETIREMENT/GROUP INSURANCE	1,419,377		1,419,377	
OASDHI	227,835		227,835	
BUILDING RENTAL	230,458		230,458	
WORKER'S COMPENSATION	51,920		51,920	
INSURANCE	30,745		30,745	
COMM. OF ADMIN.	66,286	1,415	67,701	
BUDGET AND PLANNING	6,362	935	7,297	
ACCOUNTING	46,069	1,535	47,604	
PERSONNEL	35,591	2,689	38,280	
PURCHASING	34,173	161	34,334	
GENERAL SERVICES		1,767	1,767	
TREASURER		2,478	2,478	
SECRETARY OF STATE		13	13	
SECURITY		7,984	7,984	
REVENUE		1,131	1,131	
Total Allocated Additions:	2,199,922	20,108	2,220,030	2,220,030
Total To Be Allocated:	16,739,761	20,108		16,759,869



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

	Total	General & Admin	RISK MANAGEMENT	OTHER	SECTION II
Wages & Benefits					
Salaries & Wages	3,000,903	0	592,828	0	2,408,075
Other Expense & Cost					
Departmental Expenditures	24,579,088	0	12,030,458	2,719	12,545,921
General and Administrative	283,230	0	55,952	0	227,278
Unallowable Risk Management	(11,991,400)	0	(11,991,400)	0	0
Capital Outlay - Departmental	(1,329,872)	0	0	0	(1,329,872)
Capital Outlay - G & A	(2,120)	0	(419)	0	(1,701)
Departmental Totals					
Total Expenditures	14,539,839	0	687,419	2,719	13,849,701
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	14,539,839	0	687,419	2,719	13,849,701
Allocation Step 1					
Inbound- All Others	2,199,922	0	434,594	0	1,765,328
1st Allocation	16,739,761	0	1,122,013	2,719	15,615,029
Allocation Step 2					
Inbound- All Others	20,108	0	3,972	0	16,136
2nd Allocation	20,108	0	3,972	0	16,136
Total For 23 GENERAL SERVICES					
Total Allocated	16,759,869	0	1,125,985	2,719	15,631,165



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.	19	0.0296	332		332		332
INFORMATION TECHNOLOGY	980	1.5280	17,144		17,144		17,144
BUDGET AND PLANNING	27	0.0421	472		472		472
ACCOUNTING	48	0.0748	840		840		840
FACILITIES MANAG., DESIGN & CONST	509	0.7936	8,904		8,904		8,904
PERSONNEL	77	0.1201	1,347		1,347		1,347
PURCHASING	57	0.0889	997		997		997
GENERAL SERVICES	101	0.1575	1,767		1,767		1,767
TREASURER	45	0.0702	787		787	3	790
SECRETARY OF STATE	235	0.3664	4,111		4,111	15	4,126
SECURITY	32	0.0499	560		560	2	562
REVENUE	1,283	2.0004	22,445		22,445	82	22,527
LEGISLATURE	670	1.0446	11,721		11,721	43	11,764
JUDICIARY	4,119	6.4222	72,058		72,058	263	72,321
GOVERNOR	21	0.0327	367		367	1	368
LT. GOVERNOR	7	0.0109	122		122		122
AUDITOR	108	0.1684	1,889		1,889	7	1,896
ATTORNEY GENERAL	359	0.5597	6,280		6,280	23	6,303
AGRICULTURE	494	0.7702	8,642		8,642	31	8,673
INSURANCE	770	1.2006	13,470		13,470	49	13,519
CONSERVATION	1,871	2.9172	32,731		32,731	119	32,850
ECONOMIC DEVELOPMENT	800	1.2473	13,995		13,995	51	14,046
EDUCATION	2,663	4.1521	46,587		46,587	170	46,757
HIGHER EDUCATION	57	0.0889	997		997	4	1,001
HEALTH	1,825	2.8455	31,927		31,927	116	32,043
HIGHWAYS	5,444	8.4881	95,237		95,237	347	95,584
LABOR	796	1.2411	13,925		13,925	51	13,976

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
MENTAL HEALTH	7,605	11.8574	133,042		133,042	485	133,527
NATURAL RESOURCES	2,022	3.1526	35,373		35,373	129	35,502
PUBLIC SAFETY	5,208	8.1201	91,109		91,109	332	91,441
SOCIAL SERVICES	6,952	10.8393	121,618		121,618	443	122,061
CORRECTIONS	10,929	17.0401	191,195		191,195	696	191,891
ALL OTHER	8,004	12.4795	140,022		140,022	510	140,532
SubTotal	64,137	100.0000	1,122,013		1,122,013	3,972	1,125,985
Total	64,137	100.0000	1,122,013		1,122,013	3,972	1,125,985

Allocation Basis: Total Number of Employees, FY 2016

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

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

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	2,719		2,719		2,719
SubTotal	100	100.0000	2,719		2,719		2,719
Total	100	100.0000	2,719		2,719		2,719

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion

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

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	15,615,029		15,615,029	16,136	15,631,165
SubTotal	100	100.0000	15,615,029		15,615,029	16,136	15,631,165
Total	100	100.0000	15,615,029		15,615,029	16,136	15,631,165

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	OTHER	SECTION II
COMM. OF ADMIN.	332	332	0	0
INFORMATION	17,144	17,144	0	0
BUDGET AND PLANNING	472	472	0	0
ACCOUNTING	840	840	0	0
FACILITIES MANAG.,	8,904	8,904	0	0
PERSONNEL	1,347	1,347	0	0
PURCHASING	997	997	0	0
GENERAL SERVICES	1,767	1,767	0	0
TREASURER	790	790	0	0
SECRETARY OF STATE	4,126	4,126	0	0
SECURITY	562	562	0	0
REVENUE	22,527	22,527	0	0
LEGISLATURE	11,764	11,764	0	0
JUDICIARY	72,321	72,321	0	0
GOVERNOR	368	368	0	0
LT. GOVERNOR	122	122	0	0
AUDITOR	1,896	1,896	0	0
ATTORNEY GENERAL	6,303	6,303	0	0
AGRICULTURE	8,673	8,673	0	0
INSURANCE	13,519	13,519	0	0
CONSERVATION	32,850	32,850	0	0
ECONOMIC DEVELOPMENT	14,046	14,046	0	0
EDUCATION	46,757	46,757	0	0
HIGHER EDUCATION	1,001	1,001	0	0
HEALTH	32,043	32,043	0	0
HIGHWAYS	95,584	95,584	0	0
LABOR	13,976	13,976	0	0
MENTAL HEALTH	133,527	133,527	0	0
NATURAL RESOURCES	35,502	35,502	0	0
PUBLIC SAFETY	91,441	91,441	0	0
SOCIAL SERVICES	122,061	122,061	0	0
CORRECTIONS	191,891	191,891	0	0
ALL OTHER	15,774,416	140,532	2,719	15,631,165



MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	OTHER	SECTION II
Direct Billed	0	0	0	0
Total	<u>16,759,869</u>	<u>1,125,985</u>	<u>2,719</u>	<u>15,631,165</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:	3,563,672			3,563,672
BUILDING DEPRECIATION	70,631		70,631	
RETIREMENT/GROUP INSURANCE	778,616		778,616	
OASDHI	142,224		142,224	
BUILDING RENTAL	179,681		179,681	
UNEMPLOYMENT COMPENSATION	1,920		1,920	
INSURANCE	27		27	
BUDGET AND PLANNING	1,681	247	1,928	
ACCOUNTING	46,840	1,561	48,401	
PURCHASING	3,348	16	3,364	
GENERAL SERVICES	787	3	790	
TREASURER		2,510	2,510	
SECRETARY OF STATE		45,999	45,999	
SECURITY		13,307	13,307	
REVENUE		74	74	
Total Allocated Additions:	1,225,755	63,717	1,289,472	1,289,472
Total To Be Allocated:	4,789,427	63,717		4,853,144



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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,975,562	0	96,402	1,879,160
Other Expense & Cost				
Departmental Expenditures	1,714,236	0	83,655	1,630,581
Refunds	41,024,915	0	0	41,024,915
Capital Outlay- Departmental	(126,126)	0	(6,155)	(119,971)
Refunds	(41,024,915)	0	0	(41,024,915)
Departmental Totals				
Total Expenditures	3,563,672	0	173,902	3,389,770
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Total Expenditures	3,563,672	0	173,902	3,389,770
Allocation Step 1				
Inbound- All Others	1,225,755	0	59,813	1,165,942
1st Allocation	4,789,427	0	233,715	4,555,712
Allocation Step 2				
Inbound- All Others	63,717	0	3,109	60,608
2nd Allocation	63,717	0	3,109	60,608
Total For 24 TREASURER				
Total Allocated	4,853,144	0	236,824	4,616,320



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,086	0.0219	51		51		51
INFORMATION TECHNOLOGY	59,502	1.2010	2,807		2,807		2,807
BUDGET AND PLANNING	763	0.0154	36		36		36
ACCOUNTING	2,093	0.0422	99		99		99
FACILITIES MANAG., DESIGN & CONST	72,894	1.4713	3,439		3,439		3,439
PERSONNEL	2,584	0.0522	122		122		122
PURCHASING	2,627	0.0530	124		124		124
GENERAL SERVICES	52,530	1.0603	2,478		2,478		2,478
TREASURER	53,214	1.0741	2,510		2,510		2,510
SECRETARY OF STATE	12,385	0.2500	584		584	8	592
SECURITY	1,038	0.0210	49		49	1	50
REVENUE	1,004,623	20.2775	47,392		47,392	666	48,058
LEGISLATURE	25,986	0.5245	1,226		1,226	17	1,243
JUDICIARY	150,461	3.0370	7,098		7,098	99	7,197
GOVERNOR	1,910	0.0386	90		90	1	91
LT. GOVERNOR	305	0.0062	14		14		14
AUDITOR	5,011	0.1011	236		236	3	239
ATTORNEY GENERAL	21,785	0.4397	1,028		1,028	14	1,042
AGRICULTURE	34,045	0.6872	1,606		1,606	22	1,628
INSURANCE	35,877	0.7242	1,692		1,692	24	1,716
CONSERVATION	124,187	2.5066	5,858		5,858	82	5,940
ECONOMIC DEVELOPMENT	52,845	1.0666	2,493		2,493	35	2,528
EDUCATION	485,995	9.8095	22,926		22,926	321	23,247
HIGHER EDUCATION	7,995	0.1614	377		377	5	382
HEALTH	198,641	4.0094	9,371		9,371	131	9,502
HIGHWAYS	541,995	10.9398	25,568		25,568	358	25,926
LABOR	130,787	2.6398	6,170		6,170	86	6,256



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
MENTAL HEALTH	293,925	5.9327	13,866		13,866	194	14,060
NATURAL RESOURCES	146,456	2.9561	6,909		6,909	97	7,006
PUBLIC SAFETY	253,779	5.1224	11,972		11,972	168	12,140
SOCIAL SERVICES	772,897	15.6004	36,460		36,460	510	36,970
CORRECTIONS	400,309	8.0800	18,884		18,884	264	19,148
ALL OTHER	3,812	0.0769	180		180	3	183
SubTotal	4,954,342	100.0000	233,715		233,715	3,109	236,824
Total	4,954,342	100.0000	233,715		233,715	3,109	236,824

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

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

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	4,555,712		4,555,712	60,608	4,616,320
SubTotal	100	100.0000	4,555,712		4,555,712	60,608	4,616,320
Total	100	100.0000	4,555,712		4,555,712	60,608	4,616,320

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
COMM. OF ADMIN.	51	51	0
INFORMATION	2,807	2,807	0
BUDGET AND PLANNING	36	36	0
ACCOUNTING	99	99	0
FACILITIES MANAG.,	3,439	3,439	0
PERSONNEL	122	122	0
PURCHASING	124	124	0
GENERAL SERVICES	2,478	2,478	0
TREASURER	2,510	2,510	0
SECRETARY OF STATE	592	592	0
SECURITY	50	50	0
REVENUE	48,058	48,058	0
LEGISLATURE	1,243	1,243	0
JUDICIARY	7,197	7,197	0
GOVERNOR	91	91	0
LT. GOVERNOR	14	14	0
AUDITOR	239	239	0
ATTORNEY GENERAL	1,042	1,042	0
AGRICULTURE	1,628	1,628	0
INSURANCE	1,716	1,716	0
CONSERVATION	5,940	5,940	0
ECONOMIC DEVELOPMENT	2,528	2,528	0
EDUCATION	23,247	23,247	0
HIGHER EDUCATION	382	382	0
HEALTH	9,502	9,502	0
HIGHWAYS	25,926	25,926	0
LABOR	6,256	6,256	0
MENTAL HEALTH	14,060	14,060	0
NATURAL RESOURCES	7,006	7,006	0
PUBLIC SAFETY	12,140	12,140	0
SOCIAL SERVICES	36,970	36,970	0
CORRECTIONS	19,148	19,148	0
ALL OTHER	4,616,503	183	4,616,320



MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOVT
Direct Billed	0	0	0
Total	<u>4,853,144</u>	<u>236,824</u>	<u>4,616,320</u>



STATE OF MISSOURI
SECRETARY OF STATE
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	31,124,349			31,124,349
BUILDING DEPRECIATION	495,276		495,276	
RETIREMENT/GROUP INSURANCE	3,846,209		3,846,209	
OASDHI	665,298		665,298	
BUILDING RENTAL	1,520,928		1,520,928	
WORKER'S COMPENSATION	26,810		26,810	
UNEMPLOYMENT COMPENSATION	153		153	
INSURANCE	139		139	
BUDGET AND PLANNING	12,365	1,817	14,182	
ACCOUNTING	10,194	340	10,534	
PURCHASING	15,839	75	15,914	
GENERAL SERVICES	4,111	15	4,126	
TREASURER	584	8	592	
SECRETARY OF STATE		175,098	175,098	
SECURITY		63,578	63,578	
REVENUE		442	442	
Total Allocated Additions:	6,597,906	241,373	6,839,279	6,839,279
Total To Be Allocated:	37,722,255	241,373		37,963,628



MAXIMUS

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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	7,213,345	0	2,098,884	5,114,461
Other Expense & Cost				
Departmental Expenditures	19,874,486	0	496,485	19,378,001
General and Administrative	4,502,220	0	1,310,022	3,192,198
Capital Outlay - Departmental	(153,858)	0	(133,335)	(20,523)
Capital Outlay - G & A	(309,844)	0	(90,156)	(219,688)
Postage	(2,000)	0	(582)	(1,418)
Departmental Totals				
Total Expenditures	31,124,349	0	3,681,318	27,443,031
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	31,124,349	0	3,681,318	27,443,031
Allocation Step 1				
Inbound- All Others	6,597,906	0	1,919,808	4,678,098
1st Allocation	37,722,255	0	5,601,126	32,121,129
Allocation Step 2				
Inbound- All Others	241,373	0	70,233	171,140
2nd Allocation	241,373	0	70,233	171,140
Total For 25 SECRETARY OF STATE				
Total Allocated	37,963,628	0	5,671,359	32,292,269



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.	129	0.0304	1,703		1,703		1,703
INFORMATION TECHNOLOGY	180	0.0424	2,376		2,376		2,376
ACCOUNTING	4,846	1.1420	63,962		63,962		63,962
FACILITIES MANAG., DESIGN & CONST	2,040	0.4807	26,926		26,926		26,926
PERSONNEL	479	0.1129	6,322		6,322		6,322
GENERAL SERVICES	1	0.0002	13		13		13
TREASURER	3,485	0.8212	45,999		45,999		45,999
SECRETARY OF STATE	13,266	3.1261	175,098		175,098		175,098
SECURITY	61	0.0144	805		805	11	816
REVENUE	1,241	0.2924	16,380		16,380	218	16,598
LEGISLATURE	1,178	0.2776	15,548		15,548	207	15,755
JUDICIARY	50,001	11.7827	659,963		659,963	8,781	668,744
GOVERNOR	181	0.0427	2,389		2,389	32	2,421
LT. GOVERNOR	6	0.0014	79		79	1	80
AUDITOR	1,747	0.4117	23,059		23,059	307	23,366
ATTORNEY GENERAL	72,626	17.1142	958,590		958,590	12,754	971,344
AGRICULTURE	963	0.2269	12,711		12,711	169	12,880
INSURANCE	11,520	2.7147	152,052		152,052	2,023	154,075
CONSERVATION	265	0.0624	3,498		3,498	47	3,545
ECONOMIC DEVELOPMENT	5,462	1.2871	72,093		72,093	959	73,052
EDUCATION	4,722	1.1127	62,326		62,326	829	63,155
HIGHER EDUCATION	2,533	0.5969	33,433		33,433	445	33,878
HEALTH	15,245	3.5925	201,219		201,219	2,677	203,896
HIGHWAYS	1,698	0.4001	22,412		22,412	298	22,710
LABOR	17,715	4.1745	233,820		233,820	3,111	236,931
MENTAL HEALTH	21,418	5.0471	282,696		282,696	3,761	286,457
NATURAL RESOURCES	13,080	3.0823	172,643		172,643	2,297	174,940



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

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	21,734	5.1216	286,867		286,867	3,817	290,684
SOCIAL SERVICES	76,469	18.0200	1,009,314		1,009,314	13,428	1,022,742
CORRECTIONS	75,179	17.7159	992,287		992,287	13,202	1,005,489
ALL OTHER	4,890	1.1523	64,543		64,543	859	65,402
SubTotal	424,360	100.0000	5,601,126		5,601,126	70,233	5,671,359
Total	424,360	100.0000	5,601,126		5,601,126	70,233	5,671,359

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	32,121,129		32,121,129	171,140	32,292,269
SubTotal	100	100.0000	32,121,129		32,121,129	171,140	32,292,269
Total	100	100.0000	32,121,129		32,121,129	171,140	32,292,269

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.	1,703	1,703	0
INFORMATION	2,376	2,376	0
ACCOUNTING	63,962	63,962	0
FACILITIES MANAG.,	26,926	26,926	0
PERSONNEL	6,322	6,322	0
GENERAL SERVICES	13	13	0
TREASURER	45,999	45,999	0
SECRETARY OF STATE	175,098	175,098	0
SECURITY	816	816	0
REVENUE	16,598	16,598	0
LEGISLATURE	15,755	15,755	0
JUDICIARY	668,744	668,744	0
GOVERNOR	2,421	2,421	0
LT. GOVERNOR	80	80	0
AUDITOR	23,366	23,366	0
ATTORNEY GENERAL	971,344	971,344	0
AGRICULTURE	12,880	12,880	0
INSURANCE	154,075	154,075	0
CONSERVATION	3,545	3,545	0
ECONOMIC DEVELOPMENT	73,052	73,052	0
EDUCATION	63,155	63,155	0
HIGHER EDUCATION	33,878	33,878	0
HEALTH	203,896	203,896	0
HIGHWAYS	22,710	22,710	0
LABOR	236,931	236,931	0
MENTAL HEALTH	286,457	286,457	0
NATURAL RESOURCES	174,940	174,940	0
PUBLIC SAFETY	290,684	290,684	0
SOCIAL SERVICES	1,022,742	1,022,742	0
CORRECTIONS	1,005,489	1,005,489	0
ALL OTHER	32,357,671	65,402	32,292,269



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

Receiving Department	Total	RECORDS	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>37,963,628</u>	<u>5,671,359</u>	<u>32,292,269</u>



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:	1,128,140			1,128,140
BUILDING DEPRECIATION	4,085		4,085	
RETIREMENT/GROUP INSURANCE	510,509		510,509	
OASDHI	90,239		90,239	
INSURANCE	26		26	
BUDGET AND PLANNING	2,961	435	3,396	
ACCOUNTING	815	27	842	
PERSONNEL	720	9	729	
PURCHASING	469	2	471	
GENERAL SERVICES	560	2	562	
TREASURER	49	1	50	
SECRETARY OF STATE	805	11	816	
SECURITY		9,463	9,463	
Total Allocated Additions:	611,238	9,950	621,188	621,188
Total To Be Allocated:	1,739,378	9,950		1,749,328



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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,277,367	0	1,277,367
Other Expense & Cost			
Departmental Expenditures	106,962	0	106,962
General and Administrative	14,931	0	14,931
Capital Outlay - Departmental	(26,271)	0	(26,271)
Capital Outlay - G/A	(173)	0	(173)
Unallowable Security	(244,676)	0	(244,676)
Departmental Totals			
Total Expenditures	1,128,140	0	1,128,140
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,128,140	0	1,128,140
Allocation Step 1			
Inbound- All Others	611,238	0	611,238
1st Allocation	1,739,378	0	1,739,378
Allocation Step 2			
Inbound- All Others	9,950	0	9,950
2nd Allocation	9,950	0	9,950
Total For 26 SECURITY			
Total Allocated	1,749,328	0	1,749,328



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	17	0.2890	5,027		5,027		5,027
INFORMATION TECHNOLOGY	643	10.9317	190,143		190,143		190,143
BUDGET AND PLANNING	25	0.4250	7,393		7,393		7,393
ACCOUNTING	46	0.7820	13,603		13,603		13,603
FACILITIES MANAG., DESIGN & CONST	163	2.7712	48,201		48,201		48,201
PERSONNEL	63	1.0711	18,630		18,630		18,630
PURCHASING	39	0.6630	11,533		11,533		11,533
GENERAL SERVICES	27	0.4590	7,984		7,984		7,984
TREASURER	45	0.7650	13,307		13,307		13,307
SECRETARY OF STATE	215	3.6552	63,578		63,578		63,578
SECURITY	32	0.5440	9,463		9,463		9,463
REVENUE	901	15.3180	266,435		266,435	1,962	268,397
LEGISLATURE	443	7.5315	131,000		131,000	965	131,965
JUDICIARY	59	1.0031	17,447		17,447	129	17,576
GOVERNOR	21	0.3570	6,210		6,210	46	6,256
LT. GOVERNOR	6	0.1020	1,774		1,774	13	1,787
AUDITOR	91	1.5471	26,910		26,910	198	27,108
ATTORNEY GENERAL	216	3.6722	63,874		63,874	471	64,345
AGRICULTURE	5	0.0850	1,479		1,479	11	1,490
INSURANCE	209	3.5532	61,804		61,804	455	62,259
ECONOMIC DEVELOPMENT	445	7.5655	131,592		131,592	970	132,562
EDUCATION	287	4.8793	84,869		84,869	625	85,494
HIGHER EDUCATION	56	0.9521	16,560		16,560	122	16,682
HEALTH	100	1.7001	29,571		29,571	218	29,789
HIGHWAYS	503	8.5515	148,743		148,743	1,096	149,839
LABOR	335	5.6953	99,064		99,064	730	99,794
NATURAL RESOURCES	330	5.6103	97,585		97,585	719	98,304



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	195	3.3152	57,664		57,664	425	58,089
SOCIAL SERVICES	352	5.9844	104,091		104,091	767	104,858
ALL OTHER	13	0.2210	3,844		3,844	28	3,872
SubTotal	5,882	100.0000	1,739,378		1,739,378	9,950	1,749,328
Total	5,882	100.0000	1,739,378		1,739,378	9,950	1,749,328

Allocation Basis: Head Count of Buildings Served
 Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	5,027	5,027
INFORMATION	190,143	190,143
BUDGET AND PLANNING	7,393	7,393
ACCOUNTING	13,603	13,603
FACILITIES MANAG.,	48,201	48,201
PERSONNEL	18,630	18,630
PURCHASING	11,533	11,533
GENERAL SERVICES	7,984	7,984
TREASURER	13,307	13,307
SECRETARY OF STATE	63,578	63,578
SECURITY	9,463	9,463
REVENUE	268,397	268,397
LEGISLATURE	131,965	131,965
JUDICIARY	17,576	17,576
GOVERNOR	6,256	6,256
LT. GOVERNOR	1,787	1,787
AUDITOR	27,108	27,108
ATTORNEY GENERAL	64,345	64,345
AGRICULTURE	1,490	1,490
INSURANCE	62,259	62,259
ECONOMIC DEVELOPMENT	132,562	132,562
EDUCATION	85,494	85,494
HIGHER EDUCATION	16,682	16,682
HEALTH	29,789	29,789
HIGHWAYS	149,839	149,839
LABOR	99,794	99,794
NATURAL RESOURCES	98,304	98,304
PUBLIC SAFETY	58,089	58,089
SDCIAL SERVICES	104,858	104,858
ALL OTHER	3,872	3,872



MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Direct Billed	0	0
Total	<u>1,749,328</u>	<u>1,749,328</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:	497,226,367			497,226,367
BUILDING DEPRECIATION	683,698		683,698	
RETIREMENT/GROUP INSURANCE	19,517,596		19,517,596	
OASDHI	3,220,439		3,220,439	
BUILDING RENTAL	2,986,861		2,986,861	
WORKER'S COMPENSATION	132,854		132,854	
UNEMPLOYMENT COMPENSATION	49,170		49,170	
INSURANCE	762		762	
BUDGET AND PLANNING	55,021	8,085	63,106	
ACCOUNTING	157,872	5,261	163,133	
PERSONNEL	138,174	1,751	139,925	
PURCHASING	43,156	204	43,360	
GENERAL SERVICES	22,445	82	22,527	
TREASURER	47,392	666	48,058	
SECRETARY OF STATE	16,380	218	16,598	
SECURITY	266,435	1,962	268,397	
REVENUE		90,056	90,056	
Total Allocated Additions:	27,338,255	108,285	27,446,540	27,446,540
Total To Be Allocated:	524,564,622	108,285		524,672,907



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

	Total	General & Admin	CASHIER	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	37,606,968	0	161,724	37,445,244
Other Expense & Cost				
Departmental Expenditures	441,567,829	0	3,615	441,564,214
General and Administrative	19,779,792	0	85,060	19,694,732
Refunds	1,416,281,909	0	0	1,416,281,909
Capital Outlay - Departmental	(1,704,222)	0	0	(1,704,222)
Capital Outlay - G & A	(24,000)	0	(103)	(23,897)
Refunds	(1,416,281,909)	0	0	(1,416,281,909)
Departmental Totals				
Total Expenditures	497,226,367	0	250,296	496,976,071
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	497,226,367	0	250,296	496,976,071
Allocation Step 1				
Inbound- All Others	27,338,255	0	117,565	27,220,690
1st Allocation	524,584,622	0	367,861	524,196,761
Allocation Step 2				
Inbound- All Others	108,285	0	468	107,819
2nd Allocation	108,285	0	468	107,819
Total For 27 REVENUE				
Total Allocated	524,672,907	0	368,327	524,304,580



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	3,776	0.0278	102		102		102
INFORMATION TECHNOLOGY	63,194	0.4657	1,713		1,713		1,713
BUDGET AND PLANNING	1,908	0.0141	52		52		52
ACCOUNTING	116,997	0.8622	3,172		3,172		3,172
FACILITIES MANAG., DESIGN & CONST	9,688	0.0714	263		263		263
PERSONNEL	3,561	0.0262	97		97		97
PURCHASING	2,093	0.0154	57		57		57
GENERAL SERVICES	41,709	0.3074	1,131		1,131		1,131
TREASURER	2,723	0.0201	74		74		74
SECRETARY OF STATE	16,299	0.1201	442		442		442
REVENUE	3,322,030	24.4811	90,056		90,056		90,056
LEGISLATURE	41,989	0.3094	1,138		1,138	2	1,140
JUDICIARY	247,601	1.8246	6,712		6,712	12	6,724
GOVERNOR	9,430	0.0695	256		256		256
LT. GOVERNOR	552	0.0041	15		15		15
AUDITOR	7,723	0.0569	209		209		209
ATTORNEY GENERAL	18,179	0.1340	493		493	1	494
AGRICULTURE	9,853	0.0726	267		267		267
INSURANCE	148	0.0011	4		4		4
CONSERVATION	114,061	0.8406	3,092		3,092	5	3,097
ECONOMIC DEVELOPMENT	21,281	0.1568	577		577	1	578
EDUCATION	3,508,442	25.8546	95,108		95,108	165	95,273
HIGHER EDUCATION	1,007,535	7.4248	27,313		27,313	47	27,360
HEALTH	390,949	2.8810	10,598		10,598	18	10,616
HIGHWAYS	448,846	3.3077	12,168		12,168	21	12,189
LABOR	16,603	0.1224	450		450	1	451
MENTAL HEALTH	901,280	6.6418	24,433		24,433	42	24,475

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
NATURAL RESOURCES	118,095	0.8703	3,201		3,201	6	3,207
PUBLIC SAFETY	249,421	1.8381	6,762		6,762	12	6,774
SOCIAL SERVICES	2,107,400	15.5301	57,129		57,129	98	57,227
CORRECTIONS	759,431	5.5965	20,587		20,587	35	20,622
ALL OTHER	6,998	0.0516	190		190		190
SubTotal	13,569,795	100.0000	367,861		367,861	466	368,327
Total	13,569,795	100.0000	367,861		367,861	466	368,327

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	524,196,761		524,196,761	107,819	524,304,580
SubTotal	100	100.0000	524,196,761		524,196,761	107,819	524,304,580
Total	100	100.0000	524,196,761		524,196,761	107,819	524,304,580

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOVT
COMM. OF ADMIN.	102	102	0
INFORMATION	1,713	1,713	0
BUDGET AND PLANNING	52	52	0
ACCOUNTING	3,172	3,172	0
FACILITIES MANAG.,	263	263	0
PERSONNEL	97	97	0
PURCHASING	57	57	0
GENERAL SERVICES	1,131	1,131	0
TREASURER	74	74	0
SECRETARY OF STATE	442	442	0
REVENUE	90,056	90,056	0
LEGISLATURE	1,140	1,140	0
JUDICIARY	6,724	6,724	0
GOVERNOR	256	256	0
LT. GOVERNOR	15	15	0
AUDITOR	209	209	0
ATTORNEY GENERAL	494	494	0
AGRICULTURE	267	267	0
INSURANCE	4	4	0
CONSERVATION	3,097	3,097	0
ECONOMIC DEVELOPMENT	578	578	0
EDUCATION	95,273	95,273	0
HIGHER EDUCATION	27,360	27,360	0
HEALTH	10,616	10,616	0
HIGHWAYS	12,189	12,189	0
LABOR	451	451	0
MENTAL HEALTH	24,475	24,475	0
NATURAL RESOURCES	3,207	3,207	0
PUBLIC SAFETY	6,774	6,774	0
SOCIAL SERVICES	57,227	57,227	0
CORRECTIONS	20,622	20,622	0
ALL OTHER	524,304,770	190	524,304,580



MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOVT
Direct Billed	0	0	0
Total	<u>524,672,907</u>	<u>368,327</u>	<u>524,304,580</u>

