

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2017

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 2017 proposal to establish cost allocations or billings for fiscal year 2019 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 Stacy Neal

Name of Official Stacy Neal

Title Director, Division of Accounting

Date of Execution March 26, 2018

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2017

Table of Contents

Scope of Plan.....	i
Fixed Costs for Use in Fiscal Year 2019.....	Page 1
Calculation of Roll-Forward Adjustments.....	Page 3
Actual Cost Allocations for Fiscal Year 2017.....	Tab I
Carry-Forward Allocations for Fiscal Year 2017.....	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 2019.

The fixed allocations for the Fiscal Year 2019 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2015 allocations from the Actual Fiscal Year 2017 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2017 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 2019
 BASED ON FY 2017 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING DEPRECIATION	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	630,270	431	(22,641)	---	24,153	---	---
JUDICIARY	114,288	2,729	1,221,557	45,475	132,492	---	---
GOVERNOR	51,833	9	(62,170)	55,011	2,597	---	---
LT GOVERNOR	11,807	5	---	4,490	240	---	---
AUDITOR	65,391	70	14,666	998	4,385	---	1,567
ATTORNEY GENERAL	215,500	216	141,185	5,072	17,606	---	9,436
AGRICULTURE	115,850	122	(138,590)	43,279	36,434	44,563	9,534
INSURANCE	284,917	907	16,309	81,616	35,987	32,891	4,476
CONSERVATION	---	1,239	---	13,197	117,986	---	67,464
ECONOMIC DEVELOPMENT	198,100	542	42,477	66,513	48,289	93,171	63,222
EDUCATION	170,071	3,813	1,494,687	101,987	454,127	---	301,217
HIGHER ED	25,728	(725)	(893)	45,898	8,849	---	23,779
HEALTH	922,218	803	238,284	90,528	202,185	227,849	236,908
HIGHWAYS	---	3,591	---	40,565	589,652	---	---
LABOR	132,405	471	(13,499)	76,150	160,683	73,703	3,080
MENTAL HEALTH	70,597	5,325	11,219,398	50,141	263,998	820,496	142,794
NATURAL RESOURCES	514,834	1,495	547,354	48,768	153,087	185,419	27,240
PUBLIC SAFETY	270,649	54,121	1,902,333	104,190	243,239	298,861	189,064
SOCIAL SERVICES	1,008,943	6,047	1,596,854	185,182	359,494	833,226	1,096,150
CORRECTIONS	213,817	7,062	11,283,142	53,746	332,085	1,411,224	592,962
TOTAL	5,017,218	88,273	29,480,433	1,112,808	3,167,568	4,021,403	2,768,891

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 2019
 BASED ON FY 2017 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 19
LEGISLATURE	12,557	1,562	14,989	136,824	856	799,001
JUDICIARY	79,552	8,765	687,134	19,356	4,761	2,316,109
GOVERNOR	275	145	3,284	6,917	236	58,137
LT GOVERNOR	113	16	(530)	2,576	10	18,727
AUDITOR	2,008	282	19,378	27,669	141	136,555
ATTORNEY GENERAL	6,312	1,101	931,385	55,587	339	1,383,739
AGRICULTURE	8,743	2,159	10,221	1,309	477	134,101
INSURANCE	14,460	2,182	136,881	60,094	4	670,724
CONSERVATION	36,192	7,144	1,656	---	3,217	248,095
ECONOMIC DEVELOPMENT	15,494	2,912	64,249	141,175	616	736,780
EDUCATION	47,233	25,561	17,647	99,440	152,174	2,867,937
HIGHER ED	1,013	499	33,218	17,720	22,496	177,582
HEALTH	34,882	11,683	161,683	40,146	11,302	2,178,469
HIGHWAYS	104,808	32,985	8,139	160,169	13,622	933,531
LABOR	12,710	8,869	220,075	81,914	233	756,794
MENTAL HEALTH	146,913	17,211	340,415	612	20,522	13,098,422
NATURAL RESOURCES	37,838	9,008	157,244	101,454	2,717	1,786,458
PUBLIC SAFETY	102,707	15,284	253,298	73,578	5,599	3,512,923
SOCIAL SERVICES	121,288	43,874	1,021,266	98,918	42,974	6,414,016
CORRECTIONS	203,770	22,389	1,028,036	812	13,690	15,162,535
TOTAL	988,868	213,431	5,109,668	1,126,070	295,986	53,390,615

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

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUILDING DEPRECIATION	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	629,934	629,598	336	629,934	630,270
JUDICIARY	114,288	114,288	---	114,288	114,288
GOVERNOR	51,398	50,983	435	51,398	51,833
LT GOVERNOR	11,800	11,793	7	11,800	11,807
AUDITOR	65,261	65,131	130	65,261	65,391
ATTORNEY GENERAL	205,824	196,148	9,676	205,824	215,500
AGRICULTURE	140,782	165,714	(24,932)	140,782	115,850
INSURANCE	276,370	267,823	8,547	276,370	284,917
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	197,783	197,466	317	197,783	198,100
EDUCATION	170,336	170,601	(265)	170,336	170,071
HIGHER ED	24,804	23,880	924	24,804	25,728
HEALTH	918,095	913,972	4,123	918,095	922,218
HIGHWAYS	---	---	---	---	---
LABOR	132,422	132,439	(17)	132,422	132,405
MENTAL HEALTH	83,173	95,749	(12,576)	83,173	70,597
NATURAL RESOURCES	514,114	513,394	720	514,114	514,834
PUBLIC SAFETY	267,625	264,601	3,024	267,625	270,649
SOCIAL SERVICES	1,015,791	1,022,639	(6,848)	1,015,791	1,008,943
CORRECTIONS	204,906	195,995	8,911	204,906	213,817
TOTAL	5,024,706	5,032,194	(7,488)	5,024,706	5,017,218

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INSURANCE	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	405	379	26	405	431
JUDICIARY	2,540	2,351	189	2,540	2,729
GOVERNOR	11	13	(2)	11	9
LT GOVERNOR	4	3	1	4	5
AUDITOR	67	64	3	67	70
ATTORNEY GENERAL	214	212	2	214	216
AGRICULTURE	360	598	(238)	360	122
INSURANCE	841	775	66	841	907
CONSERVATION	1,158	1,077	81	1,158	1,239
ECONOMIC DEVELOPMENT	501	460	41	501	542
EDUCATION	2,679	1,545	1,134	2,679	3,813
HIGHER ED	316	1,357	(1,041)	316	(725)
HEALTH	1,176	1,549	(373)	1,176	803
HIGHWAYS	3,384	3,177	207	3,384	3,591
LABOR	470	469	1	470	471
MENTAL HEALTH	5,091	4,857	234	5,091	5,325
NATURAL RESOURCES	1,402	1,309	93	1,402	1,495
PUBLIC SAFETY	54,963	55,805	(842)	54,963	54,121
SOCIAL SERVICES	5,440	4,833	607	5,440	6,047
CORRECTIONS	7,014	6,966	48	7,014	7,062
TOTAL	88,036	87,799	237	88,036	88,273

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

WORKERS' COMP	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	10,011	42,663	(32,652)	10,011	(22,641)
JUDICIARY	1,159,135	1,096,713	62,422	1,159,135	1,221,557
GOVERNOR	37,458	137,086	(99,626)	37,458	(62,170)
LT GOVERNOR	---	---	---	---	---
AUDITOR	7,514	362	7,152	7,514	14,666
ATTORNEY GENERAL	91,902	42,619	49,283	91,902	141,185
AGRICULTURE	32,389	203,368	(170,979)	32,389	(138,590)
INSURANCE	9,172	2,035	7,137	9,172	16,309
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	44,775	47,073	(2,298)	44,775	42,477
EDUCATION	1,258,855	1,023,043	235,812	1,258,855	1,494,667
HIGHER ED	---	893	(893)	---	(893)
HEALTH	298,242	358,200	(59,958)	298,242	238,284
HIGHWAYS	---	---	---	---	---
LABOR	126,586	266,671	(140,085)	126,586	(13,499)
MENTAL HEALTH	10,496,002	9,772,606	723,396	10,496,002	11,219,398
NATURAL RESOURCES	460,374	373,394	86,980	460,374	547,354
PUBLIC SAFETY	2,133,277	2,364,221	(230,944)	2,133,277	1,902,333
SOCIAL SERVICES	1,902,040	2,207,226	(305,186)	1,902,040	1,596,854
CORRECTIONS	11,537,002	11,790,862	(253,860)	11,537,002	11,283,142
TOTAL	29,604,734	29,729,035	(124,301)	29,604,734	29,480,433

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUDGET & PLANNING	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	---	---	---	---	---
JUDICIARY	39,800	34,125	5,675	39,800	45,475
GOVERNOR	47,686	40,361	7,325	47,686	55,011
LT GOVERNOR	3,255	2,020	1,235	3,255	4,490
AUDITOR	1,421	1,844	(423)	1,421	998
ATTORNEY GENERAL	3,897	2,722	1,175	3,897	5,072
AGRICULTURE	45,026	46,773	(1,747)	45,026	43,279
INSURANCE	58,507	35,398	23,109	58,507	81,616
CONSERVATION	9,124	5,051	4,073	9,124	13,197
ECONOMIC DEVELOPMENT	70,566	74,619	(4,053)	70,566	66,513
EDUCATION	113,161	124,335	(11,174)	113,161	101,987
HIGHER ED	64,101	82,304	(18,203)	64,101	45,898
HEALTH	74,646	58,764	15,882	74,646	90,528
HIGHWAYS	38,882	37,199	1,683	38,882	40,565
LABOR	62,450	48,750	13,700	62,450	76,150
MENTAL HEALTH	61,853	73,565	(11,712)	61,853	50,141
NATURAL RESOURCES	49,198	49,628	(430)	49,198	48,768
PUBLIC SAFETY	106,467	108,744	(2,277)	106,467	104,190
SOCIAL SERVICES	201,839	218,496	(16,657)	201,839	185,182
CORRECTIONS	51,995	50,244	1,751	51,995	53,746
TOTAL	1,103,874	1,094,942	8,932	1,103,874	1,112,806

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

ACCOUNTING & PAYROLL	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	23,262	22,371	891	23,262	24,153
JUDICIARY	129,750	127,008	2,742	129,750	132,492
GOVERNOR	1,868	1,139	729	1,868	2,597
LT GOVERNOR	253	266	(13)	253	240
AUDITOR	4,333	4,281	52	4,333	4,385
ATTORNEY GENERAL	18,671	19,736	(1,065)	18,671	17,606
AGRICULTURE	33,211	29,988	3,223	33,211	36,434
INSURANCE	33,978	31,969	2,009	33,978	35,987
CONSERVATION	115,870	113,754	2,116	115,870	117,986
ECONOMIC DEVELOPMENT	48,238	48,187	51	48,238	48,289
EDUCATION	454,373	454,619	(246)	454,373	454,127
HIGHER ED	8,054	7,259	795	8,054	8,849
HEALTH	191,918	181,651	10,267	191,918	202,185
HIGHWAYS	539,176	508,700	30,476	539,176	569,652
LABOR	135,179	109,675	25,504	135,179	160,683
MENTAL HEALTH	256,376	248,754	7,622	256,376	263,998
NATURAL RESOURCES	143,933	134,779	9,154	143,933	153,087
PUBLIC SAFETY	233,018	222,797	10,221	233,018	243,239
SOCIAL SERVICES	350,629	341,764	8,865	350,629	359,494
CORRECTIONS	336,033	339,981	(3,948)	336,033	332,085
TOTAL	3,058,123	2,948,678	109,445	3,058,123	3,167,568

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PERSONNEL	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	38,138	31,713	6,425	38,138	44,563
INSURANCE	29,975	27,059	2,916	29,975	32,891
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	83,710	74,249	9,461	83,710	93,171
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	205,437	183,025	22,412	205,437	227,849
HIGHWAYS	---	---	---	---	---
LABOR	74,084	74,465	(381)	74,084	73,703
MENTAL HEALTH	757,899	695,302	62,597	757,899	820,496
NATURAL RESOURCES	166,201	146,983	19,218	166,201	185,419
PUBLIC SAFETY	270,383	241,905	28,478	270,383	298,861
SOCIAL SERVICES	786,777	740,328	46,449	786,777	833,228
CORRECTIONS	1,292,085	1,172,946	119,139	1,292,085	1,411,224
TOTAL	3,704,689	3,387,975	316,714	3,704,689	4,021,403

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PURCHASING	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	1,611	1,655	(44)	1,611	1,567
ATTORNEY GENERAL	7,141	4,846	2,295	7,141	9,436
AGRICULTURE	8,019	6,504	1,515	8,019	9,534
INSURANCE	4,425	4,374	51	4,425	4,476
CONSERVATION	65,764	64,064	1,700	65,764	67,464
ECONOMIC DEVELOPMENT	68,664	74,106	(5,442)	68,664	63,222
EDUCATION	261,758	222,299	39,459	261,758	301,217
HIGHER ED	24,551	25,323	(772)	24,551	23,779
HEALTH	232,424	227,942	4,482	232,424	236,906
HIGHWAYS	---	---	---	---	---
LABOR	2,713	2,346	367	2,713	3,080
MENTAL HEALTH	119,229	95,664	23,565	119,229	142,794
NATURAL RESOURCES	26,305	25,370	935	26,305	27,240
PUBLIC SAFETY	169,693	150,322	19,371	169,693	189,064
SOCIAL SERVICES	928,882	761,614	167,268	928,882	1,096,150
CORRECTIONS	598,706	604,450	(5,744)	598,706	592,962
TOTAL	2,519,885	2,270,879	249,006	2,519,885	2,768,891

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

GENERAL SERVICES	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	11,909	11,261	648	11,909	12,557
JUOICIARY	74,311	69,070	5,241	74,311	79,552
GOVERNOR	323	371	(48)	323	275
LT GOVERNOR	107	101	6	107	113
AUDITOR	1,958	1,908	50	1,958	2,008
ATTORNEY GENERAL	6,305	6,298	7	6,305	6,312
AGRICULTURE	8,550	8,357	193	8,550	8,743
INSURANCE	13,688	12,916	772	13,688	14,460
CONSERVATION	34,093	31,994	2,099	34,093	36,192
ECONOMIC DEVELOPMENT	14,585	13,676	909	14,585	15,494
EDUCATION	45,894	44,555	1,339	45,894	47,233
HIGHER ED	988	963	25	988	1,013
HEALTH	32,889	30,896	1,993	32,889	34,882
HIGHWAYS	99,602	94,396	5,206	99,602	104,808
LABOR	13,328	13,946	(618)	13,328	12,710
MENTAL HEALTH	138,813	130,713	8,100	138,813	146,913
NATURAL RESOURCES	35,583	33,328	2,255	35,583	37,838
PUBLIC SAFETY	94,913	87,119	7,794	94,913	102,707
SOCIAL SERVICES	120,977	120,666	311	120,977	121,288
CORRECTIONS	195,176	186,582	8,594	195,176	203,770
TOTAL	943,992	899,116	44,876	943,992	988,868

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 11

TREASURER DISBURSEMENTS	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	1,404	1,246	158	1,404	1,562
JUDICIARY	7,962	7,159	803	7,962	8,765
GOVERNOR	103	61	42	103	145
LT GOVERNOR	15	14	1	15	16
AUDITOR	259	236	23	259	282
ATTORNEY GENERAL	1,074	1,047	27	1,074	1,101
AGRICULTURE	1,859	1,559	300	1,859	2,159
INSURANCE	1,936	1,690	246	1,936	2,182
CONSERVATION	6,542	5,940	602	6,542	7,144
ECONOMIC DEVELOPMENT	2,705	2,498	207	2,705	2,912
EDUCATION	23,952	22,343	1,609	23,952	25,561
HIGHER ED	431	363	68	431	499
HEALTH	10,442	9,201	1,241	10,442	11,683
HIGHWAYS	29,416	25,847	3,569	29,416	32,985
LABOR	7,173	5,477	1,696	7,173	8,869
MENTAL HEALTH	15,585	13,959	1,626	15,585	17,211
NATURAL RESOURCES	7,979	6,950	1,029	7,979	9,008
PUBLIC SAFETY	13,695	12,106	1,589	13,695	15,284
SOCIAL SERVICES	40,300	36,926	3,374	40,300	43,674
CORRECTIONS	20,832	19,275	1,557	20,832	22,389
TOTAL	193,664	173,897	19,767	193,664	213,431

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 12

RECORDS MANAGEMENT	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	15,276	15,583	(287)	15,276	14,989
JUDICIARY	669,150	651,166	17,984	669,150	887,134
GOVERNOR	2,752	2,220	532	2,752	3,284
LT GOVERNOR	78	686	(608)	78	(530)
AUDITOR	21,311	23,244	(1,933)	21,311	19,378
ATTORNEY GENERAL	940,256	949,127	(8,871)	940,256	931,385
AGRICULTURE	11,890	13,559	(1,669)	11,890	10,221
INSURANCE	145,174	153,467	(8,293)	145,174	136,881
CONSERVATION	2,624	3,592	(968)	2,624	1,656
ECONOMIC DEVELOPMENT	88,829	69,409	(2,580)	66,829	64,249
EDUCATION	58,506	99,365	(40,859)	58,506	17,647
HIGHER ED	32,387	31,556	831	32,387	33,218
HEALTH	188,082	214,481	(26,399)	188,082	161,683
HIGHWAYS	16,620	25,101	(8,481)	16,620	8,139
LABOR	228,275	236,475	(8,200)	228,275	220,075
MENTAL HEALTH	287,221	234,027	53,194	287,221	340,415
NATURAL RESOURCES	162,377	167,510	(5,133)	162,377	157,244
PUBLIC SAFETY	277,580	301,862	(24,282)	277,580	253,298
SOCIAL SERVICES	993,980	966,694	27,286	993,980	1,021,266
CORRECTIONS	997,612	967,188	30,424	997,612	1,028,036
TOTAL	5,117,980	5,126,292	(8,312)	5,117,980	5,109,668

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 13

SECURITY	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	131,824	126,824	5,000	131,824	136,824
JUDICIARY	18,351	17,346	1,005	18,351	19,356
GOVERNOR	6,729	6,541	188	6,729	6,917
LT GOVERNOR	2,141	1,706	435	2,141	2,576
AUDITOR	26,915	26,161	754	28,915	27,669
ATTORNEY GENERAL	59,642	63,697	(4,055)	59,642	55,587
AGRICULTURE	1,223	1,137	86	1,223	1,309
INSURANCE	59,336	58,578	758	59,336	60,094
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	132,436	123,697	8,739	132,436	141,175
EDUCATION	88,393	77,346	11,047	88,393	99,440
HIGHER ED	16,822	15,924	898	16,822	17,720
HEALTH	32,727	25,308	7,419	32,727	40,146
HIGHWAYS	156,293	152,417	3,876	156,293	160,169
LABOR	91,146	100,378	(9,232)	91,146	81,914
MENTAL HEALTH	306	---	306	306	612
NATURAL RESOURCES	96,651	91,848	4,803	96,651	101,454
PUBLIC SAFETY	64,230	54,882	9,348	64,230	73,578
SOCIAL SERVICES	104,909	110,900	(5,991)	104,909	98,918
CORRECTIONS	306	---	306	306	612
TOTAL	1,090,380	1,054,690	35,690	1,090,380	1,126,070

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

REVENUE CASHIER	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	1,082	1,308	(226)	1,082	856
JUDICIARY	6,457	8,153	(1,696)	6,457	4,761
GOVERNOR	241	246	(5)	241	236
LT GOVERNOR	14	18	(4)	14	10
AUDITOR	196	251	(55)	196	141
ATTORNEY GENERAL	461	583	(122)	461	339
AGRICULTURE	373	269	104	373	477
INSURANCE	4	4	---	4	4
CONSERVATION	2,966	2,715	251	2,966	3,217
ECONOMIC DEVELOPMENT	764	912	(148)	764	616
EDUCATION	90,673	29,172	61,501	90,673	152,174
HIGHER ED	27,569	32,642	(5,073)	27,569	22,496
HEALTH	11,211	11,120	91	11,211	11,302
HIGHWAYS	12,210	10,798	1,412	12,210	13,622
LABOR	327	421	(94)	327	233
MENTAL HEALTH	24,357	28,192	(3,835)	24,357	20,522
NATURAL RESOURCES	3,183	3,649	(466)	3,183	2,717
PUBLIC SAFETY	6,629	7,659	(1,030)	6,629	5,599
SOCIAL SERVICES	52,956	62,938	(9,982)	52,956	42,974
CORRECTIONS	19,441	25,192	(5,751)	19,441	13,690
TOTAL	261,114	226,242	34,872	261,114	295,986

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS

	<u>SCHEDULE</u>
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)

	<u>SCHEDULE</u>
 OASDHI	
Nature and Extent of Services	4
Total Costs to be Allocated	4.2
Costs to be Allocated by Activity (Cost Pool)	4.3
Detail Activity Allocation - OASDHI	4.4.1
Cost Allocation Summary	4.5
 BUILDING RENTAL	
Nature and Extent of Services	5
Total Costs to be Allocated	5.2
Costs to be Allocated by Activity (Cost Pool)	5.3
Detail Activity Allocation - Building Rental	5.4.1
Cost Allocation Summary	5.5
 WORKERS' COMPENSATION	
Nature and Extent of Services	6
Total Costs to be Allocated	6.2
Costs to be Allocated by Activity (Cost Pool)	6.3
Detail Activity Allocation - Workers' Compensation	6.4.1
Cost Allocation Summary	6.5
 UNEMPLOYMENT COMPENSATION	
Nature and Extent of Services	7
Total Costs to be Allocated	7.2
Costs to be Allocated by Activity (Cost Pool)	7.3
Detail Activity Allocation - Unemployment Compensation	7.4.1
Cost Allocation Summary	7.5
 INSURANCE	
Nature and Extent of Services	8
Total Costs to be Allocated	8.2
Costs to be Allocated by Activity (Cost Pool)	8.3
Detail Activity Allocation - Auto Claim	8.4.1
Detail Activity Allocation - Aircraft Liability	8.4.2
Detail Activity Allocation - Surety Bonds	8.4.3
Detail Activity Allocation - Specific Bonds	8.4.4
Cost Allocation Summary	8.5
 COMMISSIONER OF ADMINISTRATION	
Nature and Extent of Services	9
Total Costs to be Allocated	9.2
Costs to be Allocated by Activity (Cost Pool)	9.3
Detail Activity Allocation - Departmental	9.4.1
Detail Activity Allocation - General Government	9.4.2
Cost Allocation Summary	9.5

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

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

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

	<u>SCHEDULE</u>
GENERAL SERVICES	
Nature and Extent of Services	16
Total Costs to be Allocated	16.2
Costs to be Allocated by Activity (Cost Pool)	16.3
Detail Activity Allocation - Risk Management	16.4.1
Detail Activity Allocation - Section II	16.4.2
Detail Activity Allocation - Surplus Property.....	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	10,011	0
JUDICIARY	114,288	0	0	0	0	1,159,135	0
GOVERNOR	51,398	0	0	0	0	37,458	0
LT. GOVERNOR	11,800	0	0	0	0	0	0
AUDITOR	65,261	0	0	0	0	7,514	0
ATTORNEY GENERAL	205,824	0	0	0	0	91,902	0
AGRICULTURE	140,782	0	0	0	0	32,389	0
INSURANCE	276,370	0	0	0	0	9,172	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	197,783	0	0	0	0	44,775	0
EDUCATION	170,336	0	0	0	0	1,258,855	0
HIGHER EDUCATION	24,804	0	0	0	0	0	0
HEALTH	918,095	0	0	0	0	298,242	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	132,422	0	0	0	0	126,586	0
MENTAL HEALTH	83,173	0	0	0	0	10,496,002	0
NATURAL RESOURCES	514,114	0	0	0	0	460,374	0
PUBLIC SAFETY	267,625	0	0	0	0	2,133,277	0
SOCIAL SERVICES	1,015,791	0	0	0	0	1,902,040	0
CORRECTIONS	204,906	0	0	0	0	11,537,002	0
ALL OTHER	146,990	0	0	0	273,535	2,472,463	0
SubTotal	5,171,696	0	0	0	273,535	32,077,197	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,171,696	0	0	0	273,535	32,077,197	0



MAXIMUS
Allocated Costs By Department

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	405	0	0	0	23,262	0	0
JUDICIARY	2,540	0	0	39,800	129,750	0	0
GOVERNOR	11	0	0	47,686	1,868	0	0
LT. GOVERNOR	4	0	0	3,255	253	0	0
AUDITOR	67	0	0	1,421	4,333	0	0
ATTORNEY GENERAL	214	0	0	3,897	18,671	0	0
AGRICULTURE	360	0	0	45,026	33,211	0	38,138
INSURANCE	841	0	0	58,507	33,978	0	29,975
CONSERVATION	1,158	0	0	9,124	115,870	0	0
ECONOMIC DEVELOPMENT	501	0	0	70,566	48,238	0	83,710
EDUCATION	2,679	0	0	113,161	454,373	0	0
HIGHER EDUCATION	316	0	0	64,101	8,054	0	0
HEALTH	1,176	0	0	74,646	191,918	0	205,437
HIGHWAYS	3,384	0	0	38,882	539,176	0	0
LABOR	470	0	0	62,450	135,179	0	74,084
MENTAL HEALTH	5,091	0	0	61,853	256,376	0	757,899
NATURAL RESOURCES	1,402	0	0	49,198	143,933	0	166,201
PUBLIC SAFETY	54,963	0	0	106,467	233,018	0	270,383
SOCIAL SERVICES	5,440	0	0	201,839	350,629	0	786,777
CORRECTIONS	7,014	0	0	51,995	336,033	0	1,292,085
ALL OTHER	6,205	421,936	211,127,019	1,038,297	77,173	80,279,523	489,125
SubTotal	94,241	421,936	211,127,019	2,142,171	3,135,296	80,279,523	4,193,814
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	94,241	421,936	211,127,019	2,142,171	3,135,296	80,279,523	4,193,814



MAXIMUS
Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	11,909	1,404	15,276	131,824	1,082	825,107
JUDICIARY	0	74,311	7,962	669,150	18,351	6,457	2,221,744
GOVERNOR	0	323	103	2,752	6,729	241	148,569
LT. GOVERNOR	0	107	15	78	2,141	14	17,667
AUDITOR	1,611	1,958	259	21,311	26,915	196	130,846
ATTORNEY GENERAL	7,141	6,305	1,074	940,256	59,642	461	1,335,387
AGRICULTURE	8,019	8,550	1,859	11,890	1,223	373	321,820
INSURANCE	4,425	13,688	1,936	145,174	59,336	4	633,406
CONSERVATION	65,764	34,093	6,542	2,624	0	2,966	238,141
ECONOMIC DEVELOPMENT	68,664	14,585	2,705	66,829	132,436	764	731,556
EDUCATION	261,758	45,894	23,952	58,506	88,393	90,673	2,568,580
HIGHER EDUCATION	24,551	988	431	32,387	16,822	27,569	200,023
HEALTH	232,424	32,889	10,442	188,082	32,727	11,211	2,197,289
HIGHWAYS	0	99,602	29,416	16,620	156,293	12,210	895,583
LABOR	2,713	13,328	7,173	228,275	91,146	327	874,153
MENTAL HEALTH	119,229	138,813	15,585	287,221	306	24,357	12,245,905
NATURAL RESOURCES	26,305	35,583	7,979	162,377	96,651	3,183	1,667,300
PUBLIC SAFETY	169,693	94,913	13,695	277,580	64,230	6,629	3,692,473
SOCIAL SERVICES	928,882	120,977	40,300	993,980	104,909	52,956	6,504,520
CORRECTIONS	598,706	195,176	20,832	997,612	306	19,441	15,261,108
ALL OTHER	952	18,463,741	5,109,987	27,763,622	3,670	504,775,258	852,449,496
SubTotal	2,520,837	19,407,733	5,303,651	32,881,602	1,094,050	505,036,372	905,160,673
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	2,520,837	19,407,733	5,303,651	32,881,602	1,094,050	505,036,372	905,160,673

MAXIMUS
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	825,107	0	825,107
JUDICIARY	0	2,221,744	0	2,221,744
GOVERNOR	0	148,569	0	148,569
LT. GOVERNOR	0	17,667	0	17,667
AUDITOR	0	130,846	0	130,846
ATTORNEY GENERAL	0	1,335,387	0	1,335,387
AGRICULTURE	0	321,820	0	321,820
INSURANCE	0	633,406	0	633,406
CONSERVATION	0	238,141	0	238,141
ECONOMIC DEVELOPMENT	0	731,556	0	731,556
EDUCATION	0	2,568,580	0	2,568,580
HIGHER EDUCATION	0	200,023	0	200,023
HEALTH	0	2,197,289	0	2,197,289
HIGHWAYS	0	895,583	0	895,583
LABOR	0	874,153	0	874,153
MENTAL HEALTH	0	12,245,905	0	12,245,905
NATURAL RESOURCES	0	1,667,300	0	1,667,300
PUBLIC SAFETY	0	3,692,473	0	3,692,473
SOCIAL SERVICES	0	6,504,520	0	6,504,520
CORRECTIONS	0	15,261,108	0	15,261,108
ALL OTHER	0	852,449,496	0	852,449,496
SubTotal	0	905,160,673	0	905,160,673
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	905,160,673	0	905,160,673



SCHEDULE 1
FISCAL 2017

STATE OF MISSOURI
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2017 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 2017 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 2017 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:	7,286,706	0		7,286,706



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	138,353
Departmental Totals					
Total Expenditures	3,443	70,439	847,771	345,540	138,353
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,443	70,439	847,771	345,540	138,353
Allocation Step 1					
1st Allocation	3,443	70,439	847,771	345,540	138,353
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	3,443	70,439	847,771	345,540	138,353



MAXIMUS

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

	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Other Expense & Cost					
BUILDING DEPRECIATION	308,848	484,151	549,115	207,759	74,402
Departmental Totals					
Total Expenditures	308,848	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	9.4466	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	7.0306	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	59.1676	204,446		204,446		204,446
CORRECTIONS	8,580	6.3431	21,918		21,918		21,918
ALL OTHER	985	0.7282	2,516		2,516		2,516
SubTotal	135,265	100.0000	345,540		345,540		345,540
Total	135,265	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	80,170	100.0000	136,353		136,353		136,353
SubTotal	80,170	100.0000	136,353		136,353		136,353
Total	80,170	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	2,646	1.4243	4,370		4,370		4,370
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	129	0.0694	213		213		213
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	66,709	80.4178	441,586		441,586		441,586
PUBLIC SAFETY	15,904	19.1723	105,278		105,278		105,278
SubTotal	82,953	100.0000	549,115		549,115		549,115
Total	82,953	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
FACILITIES MANAG., DESIGN & CONST	1,000	1.8557	1,381		1,381		1,381
REVENUE	19,473	36.1367	26,886		26,886		26,886
AGRICULTURE	33,414	62.0076	46,135		46,135		46,135
SubTotal	53,887	100.0000	74,402		74,402		74,402
Total	53,887	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

**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

**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	231	0.6896	854		854		854
FACILITIES MANAG., DESIGN & CONST	1,245	3.7164	4,602		4,602		4,602
REVENUE	48	0.1433	177		177		177
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	15,185	45.3284	56,137		56,137		56,137
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	96,046	18.5371	335,085		335,085		335,085
ACCOUNTING	14,844	2.8649	51,788		51,788		51,788
FACILITIES MANAG., DESIGN & CONST	26,807	5.1738	93,524		93,524		93,524
PERSONNEL	20,978	4.0488	73,188		73,188		73,188
PURCHASING	10,126	1.9543	35,328		35,328		35,328
GENERAL SERVICES	10,720	2.0690	37,400		37,400		37,400
TREASURER	18,386	3.5485	64,145		64,145		64,145
SECURITY	906	0.1749	3,161		3,161		3,161
REVENUE	183,365	35.3900	639,722		639,722		639,722
AUDITOR	14,410	2.7812	50,274		50,274		50,274
INSURANCE	52,076	10.0508	181,683		181,683		181,683
ECONOMIC DEVELOPMENT	48,891	9.4361	170,571		170,571		170,571
SOCIAL SERVICES	4,343	0.8382	15,152		15,152		15,152
ALL OTHER	16,230	3.1324	56,623		56,623		56,623
SubTotal	518,128	100.0000	1,807,644		1,807,644		1,807,644
Total	518,128	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	338,190	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.,	251,781	0	1,052	122,085	3,443	0	0
PERSONNEL	73,188	0	0	0	0	0	0
PURCHASING	35,328	0	0	0	0	0	0
GENERAL SERVICES	40,421	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	724,766	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	65,261	0	0	4,390	0	0	0
ATTORNEY GENERAL	205,824	0	133,693	0	0	0	0
AGRICULTURE	140,782	52,100	0	0	0	0	42,547
INSURANCE	276,370	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	197,783	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	514,114	0	0	2,089	0	70,438	0
PUBLIC SAFETY	267,625	0	0	0	0	0	0
SOCIAL SERVICES	1,015,791	0	58,750	0	0	0	0
CORRECTIONS	204,906	0	0	0	0	0	0
ALL OTHER	146,990	0	0	10,361	0	0	0



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	4,370	0	0	0	1,381
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	26,886
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	46,135
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	441,586	0	0
PUBLIC SAFETY	5,947	0	40,239	0	105,278	0	0
SOCIAL SERVICES	204,446	136,353	94,218	0	0	0	0
CORRECTIONS	21,918	0	0	0	0	120,424	0
ALL OTHER	2,516	0	213	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	854	0	335,085
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	93,524
PERSONNEL	0	0	0	0	0	0	73,188
PURCHASING	0	0	0	0	0	0	35,328
GENERAL SERVICES	0	0	0	0	0	0	37,400
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	177	0	639,722
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	50,274
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	181,683
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	170,571
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	56,137	0	15,152
CORRECTIONS	0	0	0	0	18,107	0	0
ALL OTHER	0	67,131	0	0	4,133	0	56,623

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 2017 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:	2,965,980			2,965,980
Total Allocated Additions:			0	0
Total To Be Allocated:	2,965,980	0		2,965,980



MAXIMUS

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

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	2,965,980	0	2,965,980
Departmental Totals			
Total Expenditures	2,965,980	0	2,965,980
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	2,965,980	0	2,965,980
Allocation Step 1			
1st Allocation	2,965,980	0	2,965,980
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	2,965,980	0	2,965,980



**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	2,889,547	97.4230	2,889,547		2,889,547		2,889,547
BUDGET AND PLANNING	299	0.0101	299		299		299
ACCOUNTING	2,998	0.1011	2,998		2,998		2,998
FACILITIES MANAG., DESIGN & CONST	8,617	0.2905	8,617		8,617		8,617
PERSONNEL	641	0.0216	641		641		641
GENERAL SERVICES	63,878	2.1537	63,878		63,878		63,878
SubTotal	2,965,980	100.0000	2,965,980		2,965,980		2,965,980
Total	2,965,980	100.0000	2,965,980		2,965,980		2,965,980

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	2,889,547	2,889,547
BUDGET AND PLANNING	299	299
ACCOUNTING	2,998	2,998
FACILITIES MANAG.,	8,617	8,617
PERSONNEL	641	641
GENERAL SERVICES	63,878	63,878
Direct Billed	0	0
Total	2,965,980	2,965,980

**SCHEDULE 3
FISCAL 2017**

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 from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 3.2 and 3.3.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	56,040,991			56,040,991
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>56,040,991</u>	<u>0</u>		<u>56,040,991</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	715,197,315	0	715,197,315
Non-Central Service Costs	(659,156,324)	0	(659,156,324)
Departmental Totals			
Total Expenditures	56,040,991	0	56,040,991
Deductions			
Total Deductions	0	0	0
Functional Cost	56,040,991	0	56,040,991
Allocation Step 1			
1st Allocation	56,040,991	0	56,040,991
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07 RETIREMENT/GROUP			
Total Allocated	56,040,991	0	56,040,991



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.	340,663	0.6079	340,663		340,663		340,663
INFORMATION TECHNOLOGY	18,275,561	32.6111	18,275,561		18,275,561		18,275,561
BUDGET AND PLANNING	526,547	0.9396	526,547		526,547		526,547
ACCOUNTING	833,645	1.4876	833,645		833,645		833,645
FACILITIES MANAG., DESIGN & CONST	7,735,723	13.8037	7,735,723		7,735,723		7,735,723
PERSONNEL	1,156,512	2.0637	1,156,512		1,156,512		1,156,512
PURCHASING	730,646	1.3038	730,646		730,646		730,646
GENERAL SERVICES	1,620,534	2.8917	1,620,534		1,620,534		1,620,534
TREASURER	828,974	1.4792	828,974		828,974		828,974
SECRETARY OF STATE	3,618,952	6.4577	3,618,952		3,618,952		3,618,952
SECURITY	512,451	0.9144	512,451		512,451		512,451
REVENUE	19,860,783	35.4396	19,860,783		19,860,783		19,860,783
SubTotal	56,040,991	100.0000	56,040,991		56,040,991		56,040,991
Total	56,040,991	100.0000	56,040,991		56,040,991		56,040,991

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2017

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	340,663	340,663
INFORMATION	18,275,561	18,275,561
BUDGET AND PLANNING	526,547	526,547
ACCOUNTING	833,645	833,645
FACILITIES MANAG.,	7,735,723	7,735,723
PERSONNEL	1,156,512	1,156,512
PURCHASING	730,646	730,646
GENERAL SERVICES	1,620,534	1,620,534
TREASURER	828,974	828,974
SECRETARY OF STATE	3,618,952	3,618,952
SECURITY	512,451	512,451
REVENUE	19,860,783	19,860,783
Direct Billed	0	0
Total	56,040,991	56,040,991



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 from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 4.2 and 4.3.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,038,798			10,038,798
Total Allocated Additions:			0	0
Total To Be Allocated:	10,038,798	0	0	10,038,798

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	150,223,633	0	150,223,633
Non-Central Service Costs	(140,184,835)	0	(140,184,835)
Departmental Totals			
Total Expenditures	10,038,798	0	10,038,798
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	10,038,798	0	10,038,798
Allocation Step 1			
1st Allocation	10,038,798	0	10,038,798
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	10,038,798	0	10,038,798



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.	82,629	0.8231	82,629		82,629		82,629
INFORMATION TECHNOLOGY	3,573,292	35.5949	3,573,292		3,573,292		3,573,292
BUDGET AND PLANNING	110,656	1.1023	110,656		110,656		110,656
ACCOUNTING	148,357	1.4778	148,357		148,357		148,357
FACILITIES MANAG., DESIGN & CONST	1,346,513	13.4131	1,346,513		1,346,513		1,346,513
PERSONNEL	210,247	2.0943	210,247		210,247		210,247
PURCHASING	140,057	1.3952	140,057		140,057		140,057
GENERAL SERVICES	267,914	2.6688	267,914		267,914		267,914
TREASURER	156,026	1.5542	156,026		156,026		156,026
SECRETARY OF STATE	632,136	6.2969	632,136		632,136		632,136
SECURITY	92,457	0.9210	92,457		92,457		92,457
REVENUE	3,278,514	32.6584	3,278,514		3,278,514		3,278,514
SubTotal	10,038,798	100.0000	10,038,798		10,038,798		10,038,798
Total	10,038,798	100.0000	10,038,798		10,038,798		10,038,798

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2017

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	82,629	82,629
INFORMATION	3,573,292	3,573,292
BUDGET AND PLANNING	110,656	110,656
ACCOUNTING	148,357	148,357
FACILITIES MANAG.,	1,346,513	1,346,513
PERSONNEL	210,247	210,247
PURCHASING	140,057	140,057
GENERAL SERVICES	267,914	267,914
TREASURER	156,026	156,026
SECRETARY OF STATE	632,136	632,136
SECURITY	92,457	92,457
REVENUE	3,278,514	3,278,514
Direct Billed	0	0
Total	10,038,798	10,038,798



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 2017 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:	7,990,306			7,990,306
Total Allocated Additions:			0	0
Total To Be Allocated:	7,990,306	0		7,990,306



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Total Expenditures	102,804,423	0	102,804,423
Non-Central Service Costs	(93,110,824)	0	(93,110,824)
Section II Costs	(1,685,293)	0	(1,685,293)
Capital Outlay	(18,000)	0	(18,000)
Departmental Totals			
Total Expenditures	7,990,306	0	7,990,306
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	7,990,308	0	7,990,306
Allocation Step 1			
1st Allocation	7,990,306	0	7,990,306
Allocation Step 2			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
Total Allocated	7,990,306	0	7,990,306



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.	44,724	0.5597	44,724		44,724		44,724
INFORMATION TECHNOLOGY	1,111,341	13.9086	1,111,341		1,111,341		1,111,341
BUDGET AND PLANNING	67,511	0.8449	67,511		67,511		67,511
ACCOUNTING	146,014	1.8274	146,014		146,014		146,014
FACILITIES MANAG., DESIGN & CONST	1,175,651	14.7135	1,175,651		1,175,651		1,175,651
PERSONNEL	258,940	3.2407	258,940		258,940		258,940
PURCHASING	99,611	1.2466	99,611		99,611		99,611
GENERAL SERVICES	299,832	3.7524	299,832		299,832		299,832
TREASURER	181,113	2.2667	181,113		181,113		181,113
SECRETARY OF STATE	1,554,379	19.4533	1,554,379		1,554,379		1,554,379
REVENUE	2,777,655	34.7629	2,777,655		2,777,655		2,777,655
ALL OTHER	273,535	3.4233	273,535		273,535		273,535
SubTotal	7,990,306	100.0000	7,990,306		7,990,306		7,990,306
Total	7,990,306	100.0000	7,990,306		7,990,306		7,990,306

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.	44,724	44,724
INFORMATION	1,111,341	1,111,341
BUDGET AND PLANNING	67,511	67,511
ACCOUNTING	146,014	146,014
FACILITIES MANAG.,	1,175,651	1,175,651
PERSONNEL	258,940	258,940
PURCHASING	99,611	99,611
GENERAL SERVICES	299,832	299,832
TREASURER	181,113	181,113
SECRETARY OF STATE	1,554,379	1,554,379
REVENUE	2,777,655	2,777,655
ALL OTHER	273,535	273,535
Direct Billed	0	0
Total	7,990,306	7,990,306

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:	33,318,405			33,318,405
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>33,318,405</u>	<u>0</u>		<u>33,318,405</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	33,318,405	0	33,318,405
Departmental Totals			
Total Expenditures	33,318,405	0	33,318,405
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	33,318,405	0	33,318,405
Allocation Step 1			
1st Allocation	33,318,405	0	33,318,405
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	33,318,405	0	33,318,405



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	94,676	0.2952	98,352		98,352		98,352
BUDGET AND PLANNING	172	0.0005	179		179		179
FACILITIES MANAG., DESIGN & CONST	798,906	2.4909	829,926		829,926		829,926
PURCHASING	38,526	0.1201	40,022		40,022		40,022
GENERAL SERVICES	41,990	0.1309	43,620		43,620		43,620
SECRETARY OF STATE	16,459	0.0513	17,098		17,098		17,098
REVENUE	204,087	0.6363	212,011		212,011		212,011
LEGISLATURE	9,637	0.0300	10,011		10,011		10,011
JUDICIARY	1,115,810	3.4790	1,159,135		1,159,135		1,159,135
GOVERNOR	36,058	0.1124	37,458		37,458		37,458
AUDITOR	7,233	0.0226	7,514		7,514		7,514
ATTORNEY GENERAL	88,467	0.2758	91,902		91,902		91,902
AGRICULTURE	31,179	0.0972	32,389		32,389		32,389
INSURANCE	8,829	0.0275	9,172		9,172		9,172
ECONOMIC DEVELOPMENT	43,101	0.1344	44,775		44,775		44,775
EDUCATION	1,211,803	3.7783	1,258,855		1,258,855		1,258,855
HEALTH	287,095	0.8951	298,242		298,242		298,242
LABOR	121,855	0.3799	126,586		126,586		126,586
MENTAL HEALTH	10,103,694	31.5021	10,496,002		10,496,002		10,496,002
NATURAL RESOURCES	443,167	1.3817	460,374		460,374		460,374
PUBLIC SAFETY	2,053,542	6.4027	2,133,277		2,133,277		2,133,277
SOCIAL SERVICES	1,830,948	5.7087	1,902,040		1,902,040		1,902,040
CORRECTIONS	11,105,782	34.6267	11,537,002		11,537,002		11,537,002
ALL OTHER	2,380,050	7.4207	2,472,463		2,472,463		2,472,463
SubTotal	32,073,066	100.0000	33,318,405		33,318,405		33,318,405
Total	32,073,066	100.0000	33,318,405		33,318,405		33,318,405

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

Allocation Basis: Worker's Compensation Payments for FY 2017

Allocation Source: FY 2017 CAFR Work Papers

MAXIMUS

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	98,352	98,352
BUDGET AND PLANNING	179	179
FACILITIES MANAG.,	829,926	829,926
PURCHASING	40,022	40,022
GENERAL SERVICES	43,620	43,620
SECRETARY OF STATE	17,098	17,098
REVENUE	212,011	212,011
LEGISLATURE	10,011	10,011
JUDICIARY	1,159,135	1,159,135
GOVERNOR	37,458	37,458
AUDITOR	7,514	7,514
ATTORNEY GENERAL	91,902	91,902
AGRICULTURE	32,389	32,389
INSURANCE	9,172	9,172
ECONOMIC DEVELOPMENT	44,775	44,775
EDUCATION	1,258,855	1,258,855
HEALTH	298,242	298,242
LABOR	126,586	126,586
MENTAL HEALTH	10,496,002	10,496,002
NATURAL RESOURCES	460,374	460,374
PUBLIC SAFETY	2,133,277	2,133,277
SOCIAL SERVICES	1,902,040	1,902,040
CORRECTIONS	11,537,002	11,537,002
ALL OTHER	2,472,463	2,472,463
Direct Billed	0	0
Total	33,318,405	33,318,405



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 2017. 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:	54,923			54,923
Total Allocated Additions:			0	0
Total To Be Allocated:	54,923	0		54,923

MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	1,450,791	0	1,450,791
Non-Central Service Costs	(1,388,395)	0	(1,388,395)
Section II Costs	(9,473)	0	(9,473)
Departmental Totals			
Total Expenditures	54,923	0	54,923
Deductions			
Total Deductions	0	0	0
Functional Cost	54,923	0	54,923
Allocation Step 1			
1st Allocation	54,923	0	54,923
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	54,923	0	54,923



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	6,001	10.9262	6,001		6,001		6,001
ACCOUNTING	5,080	9.2493	5,080		5,080		5,080
SECRETARY OF STATE	13,299	24.2139	13,299		13,299		13,299
REVENUE	30,543	55.6106	30,543		30,543		30,543
SubTotal	54,923	100.0000	54,923		54,923		54,923
Total	54,923	100.0000	54,923		54,923		54,923

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2017 CAFR Work Papers

MAXIMUS

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	6,001	6,001
ACCOUNTING	5,080	5,080
SECRETARY OF STATE	13,299	13,299
REVENUE	30,543	30,543
Direct Billed	0	0
Total	<u>54,923</u>	<u>54,923</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 2017.

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	127,067			127,067
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>127,067</u>	<u>0</u>	<u>0</u>	<u>127,067</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	123,005	0	0	80,545	39,111
Departmental Totals					
Total Expenditures	127,067	0	4,062	80,545	39,111
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	127,067	0	4,062	80,545	39,111
Allocation Step 1					
1st Allocation	127,067	0	4,062	80,545	39,111
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	127,067	0	4,062	80,545	39,111



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

SPECIFIC BONDS

Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	3,349
Departmental Totals	
Total Expenditures	3,349
Deductions	
Total Deductions	0
Functional Cost	3,349
Allocation Step 1	
1st Allocation	3,349
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	3,349



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	12,587	2.4371	99		99		99
GENERAL SERVICES	2,108	0.4081	17		17		17
REVENUE	2,006	0.3884	16		16		16
JUDICIARY	2,041	0.3952	16		16		16
AGRICULTURE	8,872	1.7178	70		70		70
INSURANCE	3,680	0.7125	29		29		29
ECONOMIC DEVELOPMENT	703	0.1361	6		6		6
EDUCATION	142,349	27.5615	1,120		1,120		1,120
HIGHER EDUCATION	35,881	6.9472	282		282		282
HEALTH	7,541	1.4601	59		59		59
LABOR	2,225	0.4308	17		17		17
MENTAL HEALTH	47,716	9.2387	375		375		375
NATURAL RESOURCES	24,477	4.7392	193		193		193
PUBLIC SAFETY	5,918	1.1458	47		47		47
SOCIAL SERVICES	169,249	32.7700	1,330		1,330		1,330
CORRECTIONS	49,125	9.5115	386		386		386
SubTotal	516,478	100.0000	4,062		4,062		4,062
Total	516,478	100.0000	4,062		4,062		4,062

Allocation Basis: Vehicle Claims by Departments for FY 2017

Allocation Source: FY 2017 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 2017

Allocation Source: FY 2017 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.	21	0.0328	13		13		13
INFORMATION TECHNOLOGY	995	1.5524	607		607		607
BUDGET AND PLANNING	24	0.0374	15		15		15
ACCOUNTING	50	0.0780	31		31		31
FACILITIES MANAG., DESIGN & CONST	510	0.7957	311		311		311
PERSONNEL	78	0.1217	48		48		48
PURCHASING	39	0.0608	24		24		24
GENERAL SERVICES	116	0.1810	71		71		71
TREASURER	46	0.0718	28		28		28
SECRETARY OF STATE	217	0.3386	132		132		132
SECURITY	32	0.0499	20		20		20
REVENUE	1,289	2.0111	787		787		787
LEGISLATURE	663	1.0344	405		405		405
JUDICIARY	4,137	6.4546	2,524		2,524		2,524
GOVERNOR	18	0.0281	11		11		11
LT. GOVERNOR	6	0.0094	4		4		4
AUDITOR	109	0.1701	67		67		67
ATTORNEY GENERAL	351	0.5476	214		214		214
AGRICULTURE	476	0.7427	290		290		290
INSURANCE	762	1.1889	465		465		465
CONSERVATION	1,898	2.9613	1,158		1,158		1,158
ECONOMIC DEVELOPMENT	812	1.2669	495		495		495
EDUCATION	2,555	3.9863	1,559		1,559		1,559
HIGHER EDUCATION	55	0.0858	34		34		34
HEALTH	1,831	2.8567	1,117		1,117		1,117
HIGHWAYS	5,545	8.6514	3,384		3,384		3,384
LABOR	742	1.1577	453		453		453
MENTAL HEALTH	7,728	12.0573	4,716		4,716		4,716



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	1,981	3.0908	1,209		1,209		1,209
PUBLIC SAFETY	5,284	8.2441	3,224		3,224		3,224
SOCIAL SERVICES	6,735	10.5080	4,110		4,110		4,110
CORRECTIONS	10,866	16.9531	6,628		6,628		6,628
ALL OTHER	8,123	12.6736	4,957		4,957		4,957
SubTotal	64,094	100.0000	39,111		39,111		39,111
Total	64,094	100.0000	39,111		39,111		39,111

Allocation Basis: Total Number of Employees, FY 2017

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	347	10.3613	347		347		347
PUBLIC SAFETY	1,754	52.3738	1,754		1,754		1,754
ALL OTHER	1,248	37.2649	1,248		1,248		1,248
SubTotal	3,349	100.0000	3,349		3,349		3,349
Total	3,349	100.0000	3,349		3,349		3,349

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2017 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.	13	0	0	13	0
INFORMATION	607	0	0	607	0
BUDGET AND PLANNING	15	0	0	15	0
ACCOUNTING	31	0	0	31	0
FACILITIES MANAG.,	410	99	0	311	0
PERSONNEL	48	0	0	48	0
PURCHASING	24	0	0	24	0
GENERAL SERVICES	30,695	17	30,607	71	0
TREASURER	28	0	0	28	0
SECRETARY OF STATE	132	0	0	132	0
SECURITY	20	0	0	20	0
REVENUE	803	16	0	787	0
LEGISLATURE	405	0	0	405	0
JUDICIARY	2,540	16	0	2,524	0
GOVERNOR	11	0	0	11	0
LT. GOVERNOR	4	0	0	4	0
AUDITOR	67	0	0	67	0
ATTORNEY GENERAL	214	0	0	214	0
AGRICULTURE	360	70	0	290	0
INSURANCE	841	29	0	465	347
CONSERVATION	1,158	0	0	1,158	0
ECONOMIC DEVELOPMENT	501	6	0	495	0
EDUCATION	2,679	1,120	0	1,559	0
HIGHER EDUCATION	316	282	0	34	0
HEALTH	1,176	59	0	1,117	0
HIGHWAYS	3,384	0	0	3,384	0
LABOR	470	17	0	453	0
MENTAL HEALTH	5,091	375	0	4,716	0
NATURAL RESOURCES	1,402	193	0	1,209	0
PUBLIC SAFETY	54,963	47	49,938	3,224	1,754
SOCIAL SERVICES	5,440	1,330	0	4,110	0
CORRECTIONS	7,014	386	0	6,628	0
ALL OTHER	6,205	0	0	4,957	1,248



MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0	0	0	0	0
Total	127,067	4,062	80,545	39,111	3,349

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 her 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:	1,216,191			1,216,191
BUILDING DEPRECIATION	6,742		6,742	
RETIREMENT/GROUP INSURANCE	340,663		340,663	
OASDHI	82,629		82,629	
BUILDING RENTAL	44,724		44,724	
INSURANCE	13		13	
COMM. OF ADMIN.		14,296	14,296	
ACCOUNTING		1,067	1,067	
PERSONNEL		6,975	6,975	
PURCHASING		9,961	9,961	
GENERAL SERVICES		376	376	
TREASURER		62	62	
SECRETARY OF STATE		1,110	1,110	
SECURITY		6,076	6,076	
REVENUE		101	101	
Total Allocated Additions:	<u>474,771</u>	<u>40,024</u>	<u>514,795</u>	<u>514,795</u>
Total To Be Allocated:	<u><u>1,690,962</u></u>	<u><u>40,024</u></u>		<u><u>1,730,986</u></u>



MAXIMUS

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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	824,027	0	646,859	177,168
Other Expense & Cost				
Departmental Expenditures Unallowable	(3,689,086)	0	(2,801,723)	(787,363)
Departmental Totals				
Total Expenditures	1,216,191	0	954,707	261,484
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,216,191	0	954,707	261,484
Allocation Step 1				
Inbound- All Others 1st Allocation	474,771	0	372,694	102,077
1st Allocation	1,690,962	0	1,327,401	363,561
Allocation Step 2				
Inbound- All Others 2nd Allocation	40,024	0	31,419	8,605
2nd Allocation	40,024	0	31,419	8,605
Total For 15 COMM. OF ADMIN.				
Total Allocated	1,730,986	0	1,358,820	372,166



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.	20	1.0770	14,296		14,296		14,296
INFORMATION TECHNOLOGY	971	52.2886	694,080		694,080	16,607	710,687
BUDGET AND PLANNING	25	1.3463	17,870		17,870	428	18,298
ACCOUNTING	49	2.6387	35,026		35,026	838	35,864
FACILITIES MANAG., DESIGN & CONST	497	26.7636	355,260		355,260	8,500	363,760
PERSONNEL	76	4.0926	54,326		54,326	1,300	55,626
PURCHASING	38	2.0463	27,163		27,163	650	27,813
GENERAL SERVICES	113	6.0851	80,773		80,773	1,933	82,706
ALL OTHER	68	3.6618	48,607		48,607	1,163	49,770
SubTotal	1,857	100.0000	1,327,401		1,327,401	31,419	1,358,820
Total	1,857	100.0000	1,327,401		1,327,401	31,419	1,358,820

Allocation Basis: Average Number of OA Employees, FY 2017

Allocation Source: HR Query "Number of OA Employees"

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

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	363,561		363,561	8,605	372,166
SubTotal	100	100.0000	363,561		363,561	8,605	372,166
Total	100	100.0000	363,561		363,561	8,605	372,166

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	DEPARTMENTAL	GENERAL GOV'T
COMM. OF ADMIN.	14,296	14,296	0
INFORMATION	710,687	710,687	0
BUDGET AND PLANNING	18,298	18,298	0
ACCOUNTING	35,864	35,864	0
FACILITIES MANAG.,	363,760	363,760	0
PERSONNEL	55,626	55,626	0
PURCHASING	27,813	27,813	0
GENERAL SERVICES	82,706	82,706	0
ALL OTHER	421,936	49,770	372,166
Direct Billed	0	0	0
Total	1,730,986	1,358,820	372,166

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:	183,261,118			183,261,118
BUILDING DEPRECIATION	338,190		338,190	
EQUIPMENT DEPRECIATION	2,889,547		2,889,547	
RETIREMENT/GROUP INSURANCE	18,275,561		18,275,561	
OASDHI	3,573,292		3,573,292	
BUILDING RENTAL	1,111,341		1,111,341	
WORKER'S COMPENSATION	98,352		98,352	
UNEMPLOYMENT COMPENSATION	6,001		6,001	
INSURANCE	607		607	
COMM. OF ADMIN.	694,080	16,607	710,687	
BUDGET AND PLANNING		19,263	19,263	
ACCOUNTING		54,127	54,127	
PERSONNEL		338,678	338,678	
PURCHASING		225,657	225,657	
GENERAL SERVICES		17,818	17,818	
TREASURER		3,121	3,121	
SECRETARY OF STATE		2,296	2,296	
SECURITY		199,587	199,587	
REVENUE		1,776	1,776	
Total Allocated Additions:	<u>26,986,971</u>	<u>878,930</u>	<u>27,865,901</u>	<u>27,865,901</u>
Total To Be Allocated:	<u><u>210,248,089</u></u>	<u><u>878,930</u></u>		<u><u>211,127,019</u></u>



MAXIMUS

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	49,267,574	0	49,267,574
Other Expense & Cost			
Departmental Expenditures	149,309,031	0	149,309,031
Capital Outlay - Departmental	(15,315,487)	0	(15,315,487)
Departmental Totals			
Total Expenditures	183,261,118	0	183,261,118
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	183,261,118	0	183,261,118
Allocation Step 1			
Inbound- All Others	26,986,971	0	26,986,971
1st Allocation	210,248,089	0	210,248,089
Allocation Step 2			
Inbound- All Others	878,930	0	878,930
2nd Allocation	878,930	0	878,930
Total For 16 INFORMATION TECHNOLOGY			
Total Allocated	211,127,019	0	211,127,019



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	210,248,089		210,248,089	878,930	211,127,019
SubTotal	100	100.0000	210,248,089		210,248,089	878,930	211,127,019
Total	100	100.0000	210,248,089		210,248,089	878,930	211,127,019

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SECTION II
ALL OTHER	211,127,019	211,127,019
Direct Billed	0	0
Total	<u>211,127,019</u>	<u>211,127,019</u>

STATE OF MISSOURI
BUDGET AND PLANNING
NATURE AND EXTENT OF SERVICES

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

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

MAXIMUS

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,591,699			1,591,699
BUILDING DEPRECIATION	22,814		22,814	
EQUIPMENT DEPRECIATION	299		299	
RETIREMENT/GROUP INSURANCE	526,547		526,547	
OASDHI	110,656		110,656	
BUILDING RENTAL	67,511		67,511	
WORKER'S COMPENSATION	179		179	
INSURANCE	15		15	
COMM. OF ADMIN.	17,870	428	18,298	
BUDGET AND PLANNING		278,743	278,743	
ACCOUNTING		579	579	
PERSONNEL		8,659	8,659	
GENERAL SERVICES		430	430	
TREASURER		38	38	
SECURITY		7,291	7,291	
REVENUE		49	49	
Total Allocated Additions:	<u>745,891</u>	<u>296,217</u>	<u>1,042,108</u>	<u>1,042,108</u>
Total To Be Allocated:	<u>2,337,590</u>	<u>296,217</u>		<u>2,633,807</u>

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,520,879	0	950,549	570,330
Other Expense & Cost				
Departmental Expenditures	70,820	0	44,283	26,557
Departmental Totals				
Total Expenditures	1,591,899	0	994,812	596,887
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,591,899	0	994,812	596,887
Allocation Step 1				
Inbound- All Others	745,891	0	488,182	279,709
1st Allocation	2,337,590	0	1,480,994	878,596
Allocation Step 2				
Inbound- All Others	298,217	0	185,138	111,081
2nd Allocation	298,217	0	185,138	111,081
Total For 17 BUDGET AND PLANNING				
Total Allocated	2,633,807	0	1,646,130	987,677



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	487	1.3185	19,263		19,263		19,263
BUDGET AND PLANNING	7,047	19.0788	278,743		278,743		278,743
ACCOUNTING	358	0.9692	14,161		14,161	2,254	16,415
FACILITIES MANAG., DESIGN & CONST	2,414	6.5356	95,485		95,485	15,200	110,685
PERSONNEL	75	0.2031	2,967		2,967	472	3,439
PURCHASING	53	0.1435	2,096		2,096	334	2,430
GENERAL SERVICES	61	0.1652	2,413		2,413	384	2,797
TREASURER	45	0.1218	1,780		1,780	283	2,063
SECRETARY OF STATE	335	0.9070	13,251		13,251	2,109	15,360
SECURITY	74	0.2003	2,927		2,927	466	3,393
REVENUE	808	2.1876	31,960		31,960	5,088	37,048
JUDICIARY	868	2.3500	34,334		34,334	5,466	39,800
GOVERNOR	1,040	2.8157	41,137		41,137	6,549	47,686
LT. GOVERNOR	71	0.1922	2,808		2,808	447	3,255
AUDITOR	31	0.0839	1,226		1,226	195	1,421
ATTORNEY GENERAL	85	0.2301	3,362		3,362	535	3,897
AGRICULTURE	982	2.6587	38,843		38,843	6,183	45,026
INSURANCE	1,276	3.4546	50,472		50,472	8,035	58,507
CONSERVATION	199	0.5388	7,871		7,871	1,253	9,124
ECONOMIC DEVELOPMENT	1,539	4.1667	60,875		60,875	9,691	70,566
EDUCATION	2,468	6.6818	97,621		97,621	15,540	113,161
HIGHER EDUCATION	1,398	3.7849	55,298		55,298	8,803	64,101
HEALTH	1,628	4.4076	64,395		64,395	10,251	74,646
HIGHWAYS	848	2.2959	33,542		33,542	5,340	38,882
LABOR	1,362	3.6875	53,874		53,874	8,576	62,450
MENTAL HEALTH	1,349	3.6523	53,359		53,359	8,494	61,853
NATURAL RESOURCES	1,073	2.9050	42,442		42,442	6,756	49,198
PUBLIC SAFETY	2,322	6.2866	91,846		91,846	14,621	106,467



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

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	4,402	11.9179	174,120		174,120	27,719	201,839
CORRECTIONS	1,134	3.0702	44,855		44,855	7,140	51,995
ALL OTHER	1,104	2.9890	43,668		43,668	6,952	50,620
SubTotal	36,936	100.0000	1,460,994		1,460,994	185,136	1,646,130
Total	36,936	100.0000	1,460,994		1,460,994	185,136	1,646,130

Allocation Basis: Budget and Planning Hours by Department, FY 2017

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	876,596		876,596	111,081	987,677
SubTotal	100	100.0000	876,596		876,596	111,081	987,677
Total	100	100.0000	876,596		876,596	111,081	987,677

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	19,263	19,263	0
BUDGET AND PLANNING	278,743	278,743	0
ACCOUNTING	16,415	16,415	0
FACILITIES MANAG.,	110,685	110,685	0
PERSONNEL	3,439	3,439	0
PURCHASING	2,430	2,430	0
GENERAL SERVICES	2,797	2,797	0
TREASURER	2,063	2,063	0
SECRETARY OF STATE	15,360	15,360	0
SECURITY	3,393	3,393	0
REVENUE	37,048	37,048	0
JUDICIARY	39,800	39,800	0
GOVERNOR	47,686	47,686	0
LT. GOVERNOR	3,255	3,255	0
AUDITOR	1,421	1,421	0
ATTORNEY GENERAL	3,897	3,897	0
AGRICULTURE	45,026	45,026	0
INSURANCE	58,507	58,507	0
CONSERVATION	9,124	9,124	0
ECONOMIC DEVELOPMENT	70,566	70,566	0
EDUCATION	113,161	113,161	0
HIGHER EDUCATION	64,101	64,101	0
HEALTH	74,646	74,646	0
HIGHWAYS	38,882	38,882	0
LABOR	62,450	62,450	0
MENTAL HEALTH	61,853	61,853	0
NATURAL RESOURCES	49,198	49,198	0
PUBLIC SAFETY	106,467	106,467	0
SOCIAL SERVICES	201,839	201,839	0
CORRECTIONS	51,995	51,995	0
ALL OTHER	1,038,297	50,620	987,677

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>2,633,807</u>	<u>1,646,130</u>	<u>987,677</u>

STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

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

Payroll. Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued for each department.

Accounting. Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of payment voucher document transactions processed for each department.

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

MAXIMUS

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,199,506			2,199,506
BUILDING DEPRECIATION	51,788		51,788	
EQUIPMENT DEPRECIATION	2,998		2,998	
RETIREMENT/GROUP INSURANCE	833,645		833,645	
OASDHI	148,357		148,357	
BUILDING RENTAL	146,014		146,014	
UNEMPLOYMENT COMPENSATION	5,080		5,080	
INSURANCE	31		31	
COMM. OF ADMIN.	35,026	838	35,864	
BUDGET AND PLANNING	14,161	2,254	16,415	
ACCOUNTING		1,801	1,801	
PERSONNEL		17,078	17,078	
PURCHASING		3	3	
GENERAL SERVICES		895	895	
TREASURER		109	109	
SECRETARY OF STATE		36,908	36,908	
SECURITY		14,885	14,885	
REVENUE		2,635	2,635	
Total Allocated Additions:	<u>1,237,100</u>	<u>77,406</u>	<u>1,314,506</u>	<u>1,314,506</u>
Total To Be Allocated:	<u><u>3,436,606</u></u>	<u><u>77,406</u></u>		<u><u>3,514,012</u></u>

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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	2,083,375	0	591,887	1,447,946	43,542
Other Expense & Cost					
Departmental Expenditures	116,131	0	32,993	80,711	2,427
Capital Outlay	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,199,506	0	624,880	1,528,657	45,969
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,199,506	0	624,880	1,528,657	45,969
Allocation Step 1					
Inbound- All Others	1,237,100	0	351,460	859,785	25,655
1st Allocation	3,436,608	0	976,340	2,388,442	71,824
Allocation Step 2					
Inbound- All Others	77,408	0	21,991	53,797	1,618
2nd Allocation	77,408	0	21,991	53,797	1,618
Total For 16 ACCOUNTING					
Total Allocated	3,514,012	0	998,331	2,442,239	73,442



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.	486	0.0373	364		364		364
INFORMATION TECHNOLOGY	23,307	1.7903	17,479		17,479		17,479
BUDGET AND PLANNING	605	0.0465	454		454		454
ACCOUNTING	1,181	0.0907	886		886		886
FACILITIES MANAG., DESIGN & CONST	11,934	0.9167	8,950		8,950	206	9,156
PERSONNEL	1,827	0.1403	1,370		1,370	31	1,401
PURCHASING	908	0.0697	681		681	16	697
GENERAL SERVICES	2,701	0.2075	2,026		2,026	47	2,073
TREASURER	1,129	0.0867	847		847	19	866
SECRETARY OF STATE	5,270	0.4048	3,952		3,952	91	4,043
SECURITY	762	0.0585	571		571	13	584
REVENUE	31,479	2.4180	23,608		23,608	542	24,150
LEGISLATURE	15,375	1.1810	11,531		11,531	265	11,796
JUDICIARY	95,235	7.3154	71,423		71,423	1,641	73,064
GOVERNOR	513	0.0394	385		385	9	394
LT. GOVERNOR	155	0.0119	116		116	3	119
AUDITOR	2,658	0.2042	1,993		1,993	46	2,039
ATTORNEY GENERAL	8,474	0.6509	6,355		6,355	146	6,501
AGRICULTURE	11,296	0.8677	8,472		8,472	195	8,667
INSURANCE	14,047	1.0790	10,535		10,535	242	10,777
CONSERVATION	43,662	3.3538	32,745		32,745	752	33,497
ECONOMIC DEVELOPMENT	16,844	1.2939	12,632		12,632	290	12,922
EDUCATION	47,005	3.6106	35,252		35,252	810	36,062
HIGHER EDUCATION	1,357	0.1042	1,018		1,018	23	1,041
HEALTH	43,565	3.3464	32,672		32,672	751	33,423
HIGHWAYS	128,290	9.8545	96,213		96,213	2,211	98,424
LABOR	17,416	1.3378	13,061		13,061	300	13,361
MENTAL HEALTH	177,522	13.6362	133,135		133,135	3,059	136,194

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	43,431	3.3361	32,572		32,572	748	33,320
PUBLIC SAFETY	127,040	9.7584	95,276		95,276	2,189	97,465
SOCIAL SERVICES	162,646	12.4935	121,979		121,979	2,803	124,782
CORRECTIONS	262,118	20.1344	196,580		196,580	4,515	201,095
ALL OTHER	1,610	0.1237	1,207		1,207	28	1,235
SubTotal	1,301,848	100.0000	976,340		976,340	21,991	998,331
Total	1,301,848	100.0000	976,340		976,340	21,991	998,331

Allocation Basis: Number of Paychecks, FY 2017

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.	695	0.0294	703		703		703
INFORMATION TECHNOLOGY	36,236	1.5344	36,648		36,648		36,648
BUDGET AND PLANNING	124	0.0053	125		125		125
ACCOUNTING	905	0.0383	915		915		915
FACILITIES MANAG., DESIGN & CONST	59,315	2.5117	59,990		59,990	1,373	61,363
PERSONNEL	722	0.0306	730		730	17	747
PURCHASING	554	0.0235	560		560	13	573
GENERAL SERVICES	49,566	2.0988	50,130		50,130	1,148	51,278
TREASURER	62,305	2.6383	63,014		63,014	1,442	64,456
SECRETARY OF STATE	6,831	0.2893	6,909		6,909	158	7,067
SECURITY	260	0.0110	263		263	6	269
REVENUE	89,335	3.7828	90,351		90,351	2,068	92,419
LEGISLATURE	11,083	0.4693	11,209		11,209	257	11,466
JUDICIARY	54,794	2.3202	55,417		55,417	1,269	56,686
GOVERNOR	1,425	0.0603	1,441		1,441	33	1,474
LT. GOVERNOR	130	0.0055	131		131	3	134
AUDITOR	2,218	0.0939	2,243		2,243	51	2,294
ATTORNEY GENERAL	11,764	0.4981	11,898		11,898	272	12,170
AGRICULTURE	23,725	1.0046	23,995		23,995	549	24,544
INSURANCE	22,427	0.9497	22,682		22,682	519	23,201
CONSERVATION	79,624	3.3716	80,530		80,530	1,843	82,373
ECONOMIC DEVELOPMENT	34,138	1.4456	34,526		34,526	790	35,316
EDUCATION	404,350	17.1220	408,949		408,949	9,362	418,311
HIGHER EDUCATION	6,779	0.2871	6,856		6,856	157	7,013
HEALTH	153,205	6.4874	154,948		154,948	3,547	158,495
HIGHWAYS	426,040	18.0403	430,887		430,887	9,865	440,752
LABOR	117,753	4.9862	119,092		119,092	2,726	121,818
MENTAL HEALTH	116,171	4.9192	117,492		117,492	2,690	120,182

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	106,922	4.5276	108,138		108,138	2,475	110,613
PUBLIC SAFETY	131,029	5.5484	132,519		132,519	3,034	135,553
SOCIAL SERVICES	218,310	9.2442	220,793		220,793	5,054	225,847
CORRECTIONS	130,434	5.5232	131,918		131,918	3,020	134,938
ALL OTHER	2,413	0.1022	2,440		2,440	56	2,496
SubTotal	2,361,582	100.0000	2,388,442		2,388,442	53,797	2,442,239
Total	2,361,582	100.0000	2,388,442		2,388,442	53,797	2,442,239

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	71,824		71,824	1,618	73,442
SubTotal	100	100.0000	71,824		71,824	1,618	73,442
Total	100	100.0000	71,824		71,824	1,618	73,442

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.	1,067	364	703	0
INFORMATION	54,127	17,479	36,648	0
BUDGET AND PLANNING	579	454	125	0
ACCOUNTING	1,801	886	915	0
FACILITIES MANAG.,	70,519	9,156	61,363	0
PERSONNEL	2,148	1,401	747	0
PURCHASING	1,270	697	573	0
GENERAL SERVICES	53,351	2,073	51,278	0
TREASURER	65,322	866	64,456	0
SECRETARY OF STATE	11,110	4,043	7,067	0
SECURITY	853	584	269	0
REVENUE	116,569	24,150	92,419	0
LEGISLATURE	23,262	11,796	11,466	0
JUDICIARY	129,750	73,064	56,686	0
GOVERNOR	1,868	394	1,474	0
LT. GOVERNOR	253	119	134	0
AUDITOR	4,333	2,039	2,294	0
ATTORNEY GENERAL	18,671	6,501	12,170	0
AGRICULTURE	33,211	8,667	24,544	0
INSURANCE	33,978	10,777	23,201	0
CONSERVATION	115,870	33,497	82,373	0
ECONOMIC DEVELOPMENT	48,238	12,922	35,316	0
EDUCATION	454,373	36,062	418,311	0
HIGHER EDUCATION	8,054	1,041	7,013	0
HEALTH	191,918	33,423	158,495	0
HIGHWAYS	539,176	98,424	440,752	0
LABOR	135,179	13,361	121,818	0
MENTAL HEALTH	256,376	136,194	120,182	0
NATURAL RESOURCES	143,933	33,320	110,613	0
PUBLIC SAFETY	233,018	97,465	135,553	0
SOCIAL SERVICES	350,629	124,782	225,847	0
CORRECTIONS	336,033	201,095	134,938	0
ALL OTHER	77,173	1,235	2,496	73,442

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOVT
Direct Billed	0	0	0	0
Total	3,514,012	998,331	2,442,239	73,442



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:	68,091,484			68,091,484
BUILDING DEPRECIATION	251,781		251,781	
EQUIPMENT DEPRECIATION	8,617		8,617	
RETIREMENT/GROUP INSURANCE	7,735,723		7,735,723	
OASDHI	1,346,513		1,346,513	
BUILDING RENTAL	1,175,651		1,175,651	
WORKER'S COMPENSATION	829,926		829,926	
INSURANCE	410		410	
COMM. OF ADMIN.	355,260	8,500	363,760	
BUDGET AND PLANNING	95,485	15,200	110,685	
ACCOUNTING	68,940	1,579	70,519	
PERSONNEL		173,308	173,308	
PURCHASING		31,684	31,684	
GENERAL SERVICES		9,133	9,133	
TREASURER		3,735	3,735	
SECRETARY OF STATE		26,332	26,332	
SECURITY		50,125	50,125	
REVENUE		137	137	
Total Allocated Additions:	<u>11,868,306</u>	<u>319,733</u>	<u>12,188,039</u>	<u>12,188,039</u>
Total To Be Allocated:	<u><u>79,959,790</u></u>	<u><u>319,733</u></u>		<u><u>80,279,523</u></u>

MAXIMUS

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	18,739,918	0	18,739,918
Other Expense & Cost			
Departmental Expenditures	70,254,988	0	70,254,988
Capital Outlay - Departmental	(20,903,402)	0	(20,903,402)
Departmental Totals			
Total Expenditures	68,091,484	0	68,091,484
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	68,091,484	0	68,091,484
Allocation Step 1			
Inbound- All Others	11,868,308	0	11,868,308
1st Allocation	79,959,780	0	79,959,780
Allocation Step 2			
Inbound- All Others	319,733	0	319,733
2nd Allocation	319,733	0	319,733
Total For 19 FACILITIES MANAG., DESIGN &			
Total Allocated	80,279,523	0	80,279,523



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	79,959,790		79,959,790	319,733	80,279,523
SubTotal	100	100.0000	79,959,790		79,959,790	319,733	80,279,523
Total	100	100.0000	79,959,790		79,959,790	319,733	80,279,523

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	SECTION II
ALL OTHER	80,279,523	80,279,523
Direct Billed	0	0
Total	<u>80,279,523</u>	<u>80,279,523</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:	3,150,087			3,150,087
BUILDING DEPRECIATION	73,188		73,188	
EQUIPMENT DEPRECIATION	641		641	
RETIREMENT/GROUP INSURANCE	1,156,512		1,156,512	
OASDHI	210,247		210,247	
BUILDING RENTAL	258,940		258,940	
INSURANCE	48		48	
COMM. OF ADMIN.	54,326	1,300	55,626	
BUDGET AND PLANNING	2,967	472	3,439	
ACCOUNTING	2,100	48	2,148	
PERSONNEL		26,460	26,460	
PURCHASING		158	158	
GENERAL SERVICES		1,397	1,397	
TREASURER		134	134	
SECRETARY OF STATE		6,111	6,111	
SECURITY		18,227	18,227	
REVENUE		82	82	
Total Allocated Additions:	1,758,969	54,389	1,813,358	1,813,358
Total To Be Allocated:	4,909,056	54,389		4,963,445

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

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	2,897,332	0	2,440,935	272,265	184,132
Other Expense & Cost					
Departmental Expenditures	252,755	0	79,724	8,893	164,138
Capital Outlays- Personnel Services	0	0	0	0	0
Departmental Totals					
Total Expenditures	3,150,087	0	2,520,659	281,158	348,270
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,150,087	0	2,520,659	281,158	348,270
Allocation Step 1					
Inbound- All Others	1,758,889	0	1,481,891	165,292	111,788
1st Allocation	4,909,056	0	4,002,550	446,450	460,056
Allocation Step 2					
Inbound- All Others	54,389	0	45,821	5,111	3,457
2nd Allocation	54,389	0	45,821	5,111	3,457
Total For 21 PERSONNEL					
Total Allocated	4,983,445	0	4,048,371	451,581	463,513



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.	18	0.0541	2,167		2,167		2,167
INFORMATION TECHNOLOGY	874	2.6292	105,235		105,235		105,235
BUDGET AND PLANNING	22	0.0662	2,649		2,649		2,649
ACCOUNTING	44	0.1324	5,298		5,298		5,298
FACILITIES MANAG., DESIGN & CONST	447	1.3447	53,822		53,822		53,822
PERSONNEL	68	0.2046	8,188		8,188		8,188
PURCHASING	34	0.1023	4,094		4,094	49	4,143
GENERAL SERVICES	102	0.3068	12,281		12,281	147	12,428
SECURITY	6	0.0180	722		722	9	731
REVENUE	1,160	3.4896	139,671		139,671	1,673	141,344
AGRICULTURE	313	0.9416	37,687		37,687	451	38,138
INSURANCE	246	0.7400	29,620		29,620	355	29,975
ECONOMIC DEVELOPMENT	687	2.0667	82,719		82,719	991	83,710
HEALTH	1,686	5.0719	203,005		203,005	2,432	205,437
LABOR	608	1.8290	73,207		73,207	877	74,084
MENTAL HEALTH	6,220	18.7113	748,928		748,928	8,971	757,899
NATURAL RESOURCES	1,364	4.1032	164,234		164,234	1,967	166,201
PUBLIC SAFETY	2,219	6.6753	267,182		267,182	3,201	270,383
SOCIAL SERVICES	6,457	19.4242	777,464		777,464	9,313	786,777
CORRECTIONS	10,604	31.8994	1,276,791		1,276,791	15,294	1,292,085
ALL OTHER	63	0.1895	7,586		7,586	91	7,677
SubTotal	33,242	100.0000	4,002,550		4,002,550	45,821	4,048,371
Total	33,242	100.0000	4,002,550		4,002,550	45,821	4,048,371

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: Average Number of Merit & UCP Employees, FY 2017

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.	20	1.0770	4,808		4,808		4,808
INFORMATION TECHNOLOGY	971	52.2886	233,443		233,443		233,443
BUDGET AND PLANNING	25	1.3463	6,010		6,010		6,010
ACCOUNTING	49	2.6387	11,780		11,780		11,780
FACILITIES MANAG., DESIGN & CONST	497	26.7636	119,486		119,486		119,486
PERSONNEL	76	4.0926	18,272		18,272		18,272
PURCHASING	38	2.0463	9,136		9,136	887	10,023
GENERAL SERVICES	113	6.0851	27,167		27,167	2,637	29,804
ALL OTHER	68	3.6618	16,348		16,348	1,587	17,935
SubTotal	1,857	100.0000	446,450		446,450	5,111	451,561
Total	1,857	100.0000	446,450		446,450	5,111	451,561

Allocation Basis: Average Number of OA Employees, FY 2017

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	460,056		460,056	3,457	463,513
SubTotal	100	100.0000	460,056		460,056	3,457	463,513
Total	100	100.0000	460,056		460,056	3,457	463,513

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.	6,975	2,167	4,808	0
INFORMATION	338,678	105,235	233,443	0
BUDGET AND PLANNING	8,659	2,649	6,010	0
ACCOUNTING	17,078	5,298	11,780	0
FACILITIES MANAG.,	173,308	53,822	119,486	0
PERSONNEL	28,460	8,188	18,272	0
PURCHASING	14,166	4,143	10,023	0
GENERAL SERVICES	42,232	12,428	29,804	0
SECURITY	731	731	0	0
REVENUE	141,344	141,344	0	0
AGRICULTURE	38,138	38,138	0	0
INSURANCE	29,975	29,975	0	0
ECONOMIC DEVELOPMENT	83,710	83,710	0	0
HEALTH	205,437	205,437	0	0
LABOR	74,084	74,084	0	0
MENTAL HEALTH	757,899	757,899	0	0
NATURAL RESOURCES	166,201	166,201	0	0
PUBLIC SAFETY	270,383	270,383	0	0
SOCIAL SERVICES	786,777	786,777	0	0
CORRECTIONS	1,292,085	1,292,085	0	0
ALL OTHER	489,125	7,677	17,935	463,513
Direct Billed	0	0	0	0
Total	4,963,445	4,048,371	451,561	463,513

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 2017.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,786,797			1,786,797
BUILDING DEPRECIATION	35,328		35,328	
RETIREMENT/GROUP INSURANCE	730,646		730,646	
OASDHI	140,057		140,057	
BUILDING RENTAL	99,611		99,611	
WORKER'S COMPENSATION	40,022		40,022	
INSURANCE	24		24	
COMM. OF ADMIN.	27,163	650	27,813	
BUDGET AND PLANNING	2,096	334	2,430	
ACCOUNTING	1,241	29	1,270	
PERSONNEL	13,230	936	14,166	
PURCHASING		23	23	
GENERAL SERVICES		698	698	
TREASURER		77	77	
SECURITY		11,240	11,240	
REVENUE		53	53	
Total Allocated Additions:	1,089,418	14,040	1,103,458	1,103,458
Total To Be Allocated:	2,876,215	14,040		2,890,255

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

	Total	General & Admin	OPERATING
Wages & Benefits			
Salaries & Wages	1,732,689	0	1,732,689
Other Expense & Cost			
Departmental Expenditures	604,108	0	604,108
Capital Outlay - Departmental	0	0	0
Refunds	(550,000)	0	(550,000)
Departmental Totals			
Total Expenditures	1,788,797	0	1,786,797
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,786,797	0	1,786,797
Allocation Step 1			
Inbound- All Others	1,089,418	0	1,089,418
1st Allocation	2,876,215	0	2,876,215
Allocation Step 2			
Inbound- All Others	14,040	0	14,040
2nd Allocation	14,040	0	14,040
Total For 22 PURCHASING			
Total Allocated	2,890,255	0	2,890,255



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.	3,527,098	0.3463	9,961		9,961		9,961
INFORMATION TECHNOLOGY	79,904,362	7.8456	225,657		225,657		225,657
ACCOUNTING	1,080	0.0001	3		3		3
FACILITIES MANAG., DESIGN & CONST	11,219,316	1.1016	31,684		31,684		31,684
PERSONNEL	55,909	0.0055	158		158		158
PURCHASING	8,033	0.0008	23		23		23
GENERAL SERVICES	12,648,249	1.2419	35,720		35,720	192	35,912
TREASURER	1,247,324	0.1225	3,523		3,523	19	3,542
SECRETARY OF STATE	8,222,760	0.8074	23,222		23,222	125	23,347
SECURITY	161,805	0.0159	457		457	2	459
REVENUE	13,620,141	1.3373	38,465		38,465	207	38,672
AUDITOR	567,279	0.0557	1,602		1,602	9	1,611
ATTORNEY GENERAL	2,514,990	0.2469	7,103		7,103	38	7,141
AGRICULTURE	2,824,269	0.2773	7,976		7,976	43	8,019
INSURANCE	1,558,306	0.1530	4,401		4,401	24	4,425
CONSERVATION	23,162,236	2.2743	65,412		65,412	352	65,764
ECONOMIC DEVELOPMENT	24,183,236	2.3745	68,296		68,296	368	68,664
EDUCATION	92,191,205	9.0521	260,357		260,357	1,401	261,758
HIGHER EDUCATION	8,646,948	0.8490	24,420		24,420	131	24,551
HEALTH	81,859,828	8.0376	231,180		231,180	1,244	232,424
LABOR	955,218	0.0938	2,698		2,698	15	2,713
MENTAL HEALTH	41,992,700	4.1232	118,591		118,591	638	119,229
NATURAL RESOURCES	9,264,703	0.9097	26,164		26,164	141	26,305
PUBLIC SAFETY	59,766,140	5.8683	168,785		168,785	908	169,693
SOCIAL SERVICES	327,153,011	32.1225	923,909		923,909	4,973	928,882
CORRECTIONS	210,864,327	20.7043	595,501		595,501	3,205	598,706
ALL OTHER	335,365	0.0329	947		947	5	952
SubTotal	1,018,455,838	100.0000	2,876,215		2,876,215	14,040	2,890,255



MAXIMUS

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

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	1,018,455,838	100.0000	2,876,215		2,876,215	14,040	2,890,255

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsoft Access Query from SAM II Data Warehouse

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING
COMM. OF ADMIN.	9,961	9,961
INFORMATION	225,657	225,657
ACCOUNTING	3	3
FACILITIES MANAG.,	31,684	31,684
PERSONNEL	158	158
PURCHASING	23	23
GENERAL SERVICES	35,912	35,912
TREASURER	3,542	3,542
SECRETARY OF STATE	23,347	23,347
SECURITY	459	459
REVENUE	38,672	38,672
AUDITOR	1,611	1,611
ATTORNEY GENERAL	7,141	7,141
AGRICULTURE	8,019	8,019
INSURANCE	4,425	4,425
CONSERVATION	65,764	65,764
ECONOMIC DEVELOPMENT	68,664	68,664
EDUCATION	261,758	261,758
HIGHER EDUCATION	24,551	24,551
HEALTH	232,424	232,424
LABOR	2,713	2,713
MENTAL HEALTH	119,229	119,229
NATURAL RESOURCES	26,305	26,305
PUBLIC SAFETY	169,693	169,693
SOCIAL SERVICES	928,882	928,882
CORRECTIONS	598,706	598,706
ALL OTHER	952	952
Direct Billed	0	0
Total	2,890,255	2,890,255

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".

Surplus Property. Surplus Property costs are allocated to "All Other".

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,872,224			16,872,224
BUILDING DEPRECIATION	40,421		40,421	
EQUIPMENT DEPRECIATION	63,878		63,878	
RETIREMENT/GROUP INSURANCE	1,620,534		1,620,534	
OASDHI	267,914		267,914	
BUILDING RENTAL	299,832		299,832	
WORKER'S COMPENSATION	43,620		43,620	
INSURANCE	30,695		30,695	
COMM. OF ADMIN.	80,773	1,933	82,706	
BUDGET AND PLANNING	2,413	384	2,797	
ACCOUNTING	52,156	1,195	53,351	
PERSONNEL	39,448	2,784	42,232	
PURCHASING	35,720	192	35,912	
GENERAL SERVICES		2,077	2,077	
TREASURER		2,740	2,740	
SECRETARY OF STATE		13	13	
SECURITY		6,987	6,987	
REVENUE		1,078	1,078	
Total Allocated Additions:	2,577,404	19,383	2,596,787	2,596,787
Total To Be Allocated:	19,449,628	19,383		19,469,011

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

	Total	General & Admin	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Wages & Benefits					
Salaries & Wages	3,539,180	0	822,442	2,313,989	602,749
Other Expense & Cost					
Departmental Expenditures	38,900,430	0	24,257,689	13,134,446	1,508,295
General and Administrative	273,894	0	48,170	179,078	46,646
Unallowable Risk Management	(24,233,446)	0	(24,233,446)	0	0
Capital Outlay - Departmental	(1,805,683)	0	0	(1,589,160)	(36,523)
Capital Outlay - G & A	(2,151)	0	(379)	(1,408)	(366)
Departmental Totals					
Total Expenditures	16,672,224	0	694,476	14,056,947	2,120,601
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	16,672,224	0	694,476	14,056,947	2,120,601
Allocation Step 1					
Inbound- All Others	2,577,404	0	453,293	1,685,160	438,951
1st Allocation	19,449,628	0	1,147,769	15,742,107	2,559,752
Allocation Step 2					
Inbound- All Others	19,383	0	3,409	12,673	3,301
2nd Allocation	19,383	0	3,409	12,673	3,301
Total For 23 GENERAL SERVICES					
Total Allocated	19,469,011	0	1,151,178	15,754,780	2,563,053



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.	21	0.0328	376		376		376
INFORMATION TECHNOLOGY	995	1.5524	17,818		17,818		17,818
BUDGET AND PLANNING	24	0.0374	430		430		430
ACCOUNTING	50	0.0780	895		895		895
FACILITIES MANAG., DESIGN & CONST	510	0.7957	9,133		9,133		9,133
PERSONNEL	78	0.1217	1,397		1,397		1,397
PURCHASING	39	0.0608	698		698		698
GENERAL SERVICES	116	0.1810	2,077		2,077		2,077
TREASURER	46	0.0718	824		824	3	827
SECRETARY OF STATE	217	0.3386	3,886		3,886	12	3,898
SECURITY	32	0.0499	573		573	2	575
REVENUE	1,289	2.0111	23,083		23,083	71	23,154
LEGISLATURE	663	1.0344	11,873		11,873	36	11,909
JUDICIARY	4,137	6.4546	74,084		74,084	227	74,311
GOVERNOR	18	0.0281	322		322	1	323
LT. GOVERNOR	6	0.0094	107		107		107
AUDITOR	109	0.1701	1,952		1,952	6	1,958
ATTORNEY GENERAL	351	0.5476	6,286		6,286	19	6,305
AGRICULTURE	476	0.7427	8,524		8,524	26	8,550
INSURANCE	762	1.1889	13,646		13,646	42	13,688
CONSERVATION	1,898	2.9613	33,989		33,989	104	34,093
ECONOMIC DEVELOPMENT	812	1.2669	14,541		14,541	44	14,585
EDUCATION	2,555	3.9863	45,754		45,754	140	45,894
HIGHER EDUCATION	55	0.0858	985		985	3	988
HEALTH	1,831	2.8567	32,789		32,789	100	32,889
HIGHWAYS	5,545	8.6514	99,298		99,298	304	99,602
LABOR	742	1.1577	13,287		13,287	41	13,328
MENTAL HEALTH	7,728	12.0573	138,390		138,390	423	138,813



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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	1,981	3.0908	35,475		35,475	108	35,583
PUBLIC SAFETY	5,284	8.2441	94,624		94,624	289	94,913
SOCIAL SERVICES	6,735	10.5080	120,608		120,608	369	120,977
CORRECTIONS	10,866	16.9531	194,582		194,582	594	195,176
ALL OTHER	8,123	12.6736	145,463		145,463	445	145,908
SubTotal	64,094	100.0000	1,147,769		1,147,769	3,409	1,151,178
Total	64,094	100.0000	1,147,769		1,147,769	3,409	1,151,178

Allocation Basis: Total Number of Employees, FY 2017

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

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

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	15,742,107		15,742,107	12,673	15,754,780
SubTotal	100	100.0000	15,742,107		15,742,107	12,673	15,754,780
Total	100	100.0000	15,742,107		15,742,107	12,673	15,754,780

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	2,559,752		2,559,752	3,301	2,563,053
SubTotal	100	100.0000	2,559,752		2,559,752	3,301	2,563,053
Total	100	100.0000	2,559,752		2,559,752	3,301	2,563,053

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

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

Receiving Department	Total	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
COMM. OF ADMIN.	376	376	0	0
INFORMATION	17,818	17,818	0	0
BUDGET AND PLANNING	430	430	0	0
ACCOUNTING	895	895	0	0
FACILITIES MANAG.,	9,133	9,133	0	0
PERSONNEL	1,397	1,397	0	0
PURCHASING	698	698	0	0
GENERAL SERVICES	2,077	2,077	0	0
TREASURER	827	827	0	0
SECRETARY OF STATE	3,898	3,898	0	0
SECURITY	575	575	0	0
REVENUE	23,154	23,154	0	0
LEGISLATURE	11,909	11,909	0	0
JUDICIARY	74,311	74,311	0	0
GOVERNOR	323	323	0	0
LT. GOVERNOR	107	107	0	0
AUDITOR	1,958	1,958	0	0
ATTORNEY GENERAL	6,305	6,305	0	0
AGRICULTURE	8,550	8,550	0	0
INSURANCE	13,688	13,688	0	0
CONSERVATION	34,093	34,093	0	0
ECONOMIC DEVELOPMENT	14,585	14,585	0	0
EDUCATION	45,894	45,894	0	0
HIGHER EDUCATION	988	988	0	0
HEALTH	32,889	32,889	0	0
HIGHWAYS	99,602	99,602	0	0
LABOR	13,328	13,328	0	0
MENTAL HEALTH	138,813	138,813	0	0
NATURAL RESOURCES	35,583	35,583	0	0
PUBLIC SAFETY	94,913	94,913	0	0
SOCIAL SERVICES	120,977	120,977	0	0
CORRECTIONS	195,176	195,176	0	0
ALL OTHER	18,463,741	145,908	15,754,780	2,563,053



MAXIMUS

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

Receiving Department	Total	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Direct Billed	0	0	0	0
Total	19,469,011	1,151,178	15,754,780	2,563,053

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:	3,996,420			3,996,420
BUILDING DEPRECIATION	70,631		70,631	
RETIREMENT/GROUP INSURANCE	828,974		828,974	
OASDHI	156,026		156,026	
BUILDING RENTAL	181,113		181,113	
INSURANCE	28		28	
BUDGET AND PLANNING	1,780	283	2,063	
ACCOUNTING	63,861	1,461	65,322	
PURCHASING	3,523	19	3,542	
GENERAL SERVICES	824	3	827	
TREASURER		3,325	3,325	
SECRETARY OF STATE		42,687	42,687	
SECURITY		14,278	14,278	
REVENUE		428	428	
Total Allocated Additions:	1,308,760	62,484	1,369,244	1,369,244
Total To Be Allocated:	5,303,180	62,484		5,365,664

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	2,132,502	0	101,689	2,030,813
Other Expense & Cost				
Departmental Expenditures	1,883,918	0	88,909	1,775,009
Refunds	58,183,974	0	0	58,183,974
Capital Outlay- Departmental	0	0	0	0
Refunds	(58,183,974)	0	0	(58,183,974)
Departmental Totals				
Total Expenditures	3,998,420	0	190,598	3,805,822
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	3,998,420	0	190,598	3,805,822
Allocation Step 1				
Inbound- All Others	1,306,760	0	62,313	1,244,447
1st Allocation	5,303,180	0	252,911	5,050,269
Allocation Step 2				
Inbound- All Others	62,484	0	2,980	59,504
2nd Allocation	82,484	0	2,980	59,504
Total For 24 TREASURER				
Total Allocated	5,365,664	0	255,891	5,109,773



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.	1,181	0.0245	62		62		62
INFORMATION TECHNOLOGY	59,543	1.2340	3,121		3,121		3,121
BUDGET AND PLANNING	729	0.0151	38		38		38
ACCOUNTING	2,086	0.0432	109		109		109
FACILITIES MANAG., DESIGN & CONST	71,249	1.4766	3,735		3,735		3,735
PERSONNEL	2,549	0.0528	134		134		134
PURCHASING	1,462	0.0303	77		77		77
GENERAL SERVICES	52,267	1.0832	2,740		2,740		2,740
TREASURER	63,434	1.3146	3,325		3,325		3,325
SECRETARY OF STATE	12,101	0.2508	634		634	8	642
SECURITY	1,022	0.0212	54		54	1	55
REVENUE	904,090	18.7368	47,383		47,383	592	47,975
LEGISLATURE	26,458	0.5483	1,387		1,387	17	1,404
JUDICIARY	150,029	3.1093	7,864		7,864	98	7,962
GOVERNOR	1,938	0.0402	102		102	1	103
LT. GOVERNOR	285	0.0059	15		15		15
AUDITOR	4,876	0.1011	256		256	3	259
ATTORNEY GENERAL	20,238	0.4194	1,061		1,061	13	1,074
AGRICULTURE	35,021	0.7258	1,836		1,836	23	1,859
INSURANCE	36,474	0.7559	1,912		1,912	24	1,936
CONSERVATION	123,286	2.5551	6,462		6,462	80	6,542
ECONOMIC DEVELOPMENT	50,982	1.0566	2,672		2,672	33	2,705
EDUCATION	451,355	9.3542	23,658		23,658	294	23,952
HIGHER EDUCATION	8,136	0.1686	426		426	5	431
HEALTH	196,770	4.0780	10,314		10,314	128	10,442
HIGHWAYS	554,330	11.4883	29,055		29,055	361	29,416
LABOR	135,169	2.8013	7,085		7,085	88	7,173
MENTAL HEALTH	293,693	6.0867	15,394		15,394	191	15,585



MAXIMUS
Schedule 14 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	150,353	3.1160	7,881		7,881	98	7,979
PUBLIC SAFETY	258,069	5.3484	13,527		13,527	168	13,695
SOCIAL SERVICES	759,428	15.7389	39,805		39,805	495	40,300
CORRECTIONS	392,552	8.1355	20,576		20,576	256	20,832
ALL OTHER	4,023	0.0834	211		211	3	214
SubTotal	4,825,178	100.0000	252,911		252,911	2,980	255,891
Total	4,825,178	100.0000	252,911		252,911	2,980	255,891

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	5,050,269		5,050,269	59,504	5,109,773
SubTotal	100	100.0000	5,050,269		5,050,269	59,504	5,109,773
Total	100	100.0000	5,050,269		5,050,269	59,504	5,109,773

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.	62	62	0
INFORMATION	3,121	3,121	0
BUDGET AND PLANNING	38	38	0
ACCOUNTING	109	109	0
FACILITIES MANAG.,	3,735	3,735	0
PERSONNEL	134	134	0
PURCHASING	77	77	0
GENERAL SERVICES	2,740	2,740	0
TREASURER	3,325	3,325	0
SECRETARY OF STATE	642	642	0
SECURITY	55	55	0
REVENUE	47,975	47,975	0
LEGISLATURE	1,404	1,404	0
JUDICIARY	7,962	7,962	0
GOVERNOR	103	103	0
LT. GOVERNOR	15	15	0
AUDITOR	259	259	0
ATTORNEY GENERAL	1,074	1,074	0
AGRICULTURE	1,859	1,859	0
INSURANCE	1,936	1,936	0
CONSERVATION	6,542	6,542	0
ECONOMIC DEVELOPMENT	2,705	2,705	0
EDUCATION	23,952	23,952	0
HIGHER EDUCATION	431	431	0
HEALTH	10,442	10,442	0
HIGHWAYS	29,416	29,416	0
LABOR	7,173	7,173	0
MENTAL HEALTH	15,585	15,585	0
NATURAL RESOURCES	7,979	7,979	0
PUBLIC SAFETY	13,695	13,695	0
SOCIAL SERVICES	40,300	40,300	0
CORRECTIONS	20,832	20,832	0
ALL OTHER	5,109,987	214	5,109,773

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOVT
Direct Billed	0	0	0
Total	5,365,664	255,891	5,109,773

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:	26,566,925			26,566,925
BUILDING DEPRECIATION	495,276		495,276	
RETIREMENT/GROUP INSURANCE	3,618,952		3,618,952	
OASDHI	632,136		632,136	
BUILDING RENTAL	1,554,379		1,554,379	
WORKER'S COMPENSATION	17,098		17,098	
UNEMPLOYMENT COMPENSATION	13,299		13,299	
INSURANCE	132		132	
BUDGET AND PLANNING	13,251	2,109	15,360	
ACCOUNTING	10,861	249	11,110	
PURCHASING	23,222	125	23,347	
GENERAL SERVICES	3,886	12	3,898	
TREASURER	634	8	642	
SECRETARY OF STATE		165,810	165,810	
SECURITY		61,365	61,365	
REVENUE		562	562	
Total Allocated Additions:	6,383,126	230,240	6,613,366	6,613,366
Total To Be Allocated:	32,950,051	230,240		33,180,291

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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	6,866,732	0	1,997,193	4,869,539
Other Expense & Cost				
Departmental Expenditures	16,205,813	0	473,866	15,731,927
General and Administrative	4,512,528	0	1,312,471	3,200,057
Capital Outlay - Departmental	(389,367)	0	(42,080)	(347,287)
Capital Outlay - G & A	(628,781)	0	(182,881)	(445,900)
Postage	0	0	0	0
Departmental Totals				
Total Expenditures	26,566,925	0	3,558,589	23,008,336
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Total Expenditures	28,586,925	0	3,558,589	23,008,336
Allocation Step 1				
Inbound- All Others	6,363,126	0	1,856,536	4,526,590
1st Allocation	32,950,051	0	5,415,125	27,534,926
Allocation Step 2				
Inbound- All Others	230,240	0	66,965	163,275
2nd Allocation	230,240	0	66,965	163,275
Total For 25 SECRETARY OF STATE				
Total Allocated	33,180,281	0	5,482,090	27,698,201



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.	87	0.0205	1,110		1,110		1,110
INFORMATION TECHNOLOGY	180	0.0424	2,296		2,296		2,296
ACCOUNTING	2,893	0.6816	36,908		36,908		36,908
FACILITIES MANAG., DESIGN & CONST	2,064	0.4863	26,332		26,332		26,332
PERSONNEL	479	0.1128	6,111		6,111		6,111
GENERAL SERVICES	1	0.0002	13		13		13
TREASURER	3,346	0.7883	42,687		42,687		42,687
SECRETARY OF STATE	12,997	3.0620	165,810		165,810		165,810
SECURITY	58	0.0137	740		740	10	750
REVENUE	1,290	0.3039	16,457		16,457	215	16,672
LEGISLATURE	1,182	0.2785	15,079		15,079	197	15,276
JUDICIARY	51,776	12.1979	660,534		660,534	8,616	669,150
GOVERNOR	213	0.0502	2,717		2,717	35	2,752
LT. GOVERNOR	6	0.0014	77		77	1	78
AUDITOR	1,649	0.3885	21,037		21,037	274	21,311
ATTORNEY GENERAL	72,753	17.1399	928,149		928,149	12,107	940,256
AGRICULTURE	920	0.2167	11,737		11,737	153	11,890
INSURANCE	11,233	2.6464	143,305		143,305	1,869	145,174
CONSERVATION	203	0.0478	2,590		2,590	34	2,624
ECONOMIC DEVELOPMENT	5,171	1.2182	65,969		65,969	860	66,829
EDUCATION	4,527	1.0665	57,753		57,753	753	58,506
HIGHER EDUCATION	2,506	0.5904	31,970		31,970	417	32,387
HEALTH	14,553	3.4286	185,660		185,660	2,422	188,082
HIGHWAYS	1,286	0.3030	16,406		16,406	214	16,620
LABOR	17,663	4.1612	225,336		225,336	2,939	228,275
MENTAL HEALTH	22,224	5.2358	283,523		283,523	3,698	287,221
NATURAL RESOURCES	12,564	2.9600	160,286		160,286	2,091	162,377
PUBLIC SAFETY	21,478	5.0600	274,006		274,006	3,574	277,580

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
SOCIAL SERVICES	76,910	18.1193	981,182		981,182	12,798	993,980
CORRECTIONS	77,191	18.1854	984,766		984,766	12,846	997,612
ALL OTHER	5,062	1.1926	64,579		64,579	842	65,421
SubTotal	424,465	100.0000	5,415,125		5,415,125	66,965	5,482,090
Total	424,465	100.0000	5,415,125		5,415,125	66,965	5,482,090

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

MAXIMUS

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	27,534,926		27,534,926	163,275	27,698,201
SubTotal	100	100.0000	27,534,926		27,534,926	163,275	27,698,201
Total	100	100.0000	27,534,926		27,534,926	163,275	27,698,201

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	RECORDS	GENERAL GOVT
COMM. OF ADMIN.	1,110	1,110	0
INFORMATION	2,296	2,296	0
ACCOUNTING	36,908	36,908	0
FACILITIES MANAG.,	26,332	26,332	0
PERSONNEL	6,111	6,111	0
GENERAL SERVICES	13	13	0
TREASURER	42,687	42,687	0
SECRETARY OF STATE	165,810	165,810	0
SECURITY	750	750	0
REVENUE	16,672	16,672	0
LEGISLATURE	15,276	15,276	0
JUDICIARY	669,150	669,150	0
GOVERNOR	2,752	2,752	0
LT. GOVERNOR	78	78	0
AUDITOR	21,311	21,311	0
ATTORNEY GENERAL	940,256	940,256	0
AGRICULTURE	11,890	11,890	0
INSURANCE	145,174	145,174	0
CONSERVATION	2,624	2,624	0
ECONOMIC DEVELOPMENT	66,829	66,829	0
EDUCATION	58,506	58,506	0
HIGHER EDUCATION	32,387	32,387	0
HEALTH	188,082	188,082	0
HIGHWAYS	16,620	16,620	0
LABOR	228,275	228,275	0
MENTAL HEALTH	287,221	287,221	0
NATURAL RESOURCES	162,377	162,377	0
PUBLIC SAFETY	277,580	277,580	0
SOCIAL SERVICES	993,980	993,980	0
CORRECTIONS	997,612	997,612	0
ALL OTHER	27,763,622	65,421	27,698,201

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

Receiving Department	Total	RECORDS	GENERAL GOVT
Direct Billed	0	0	0
Total	33,180,291	5,482,090	27,698,201



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:	1,149,672			1,149,672
BUILDING DEPRECIATION	4,085		4,085	
RETIREMENT/GROUP INSURANCE	512,451		512,451	
OASDHI	92,457		92,457	
INSURANCE	20		20	
BUDGET AND PLANNING	2,927	466	3,393	
ACCOUNTING	834	19	853	
PERSONNEL	722	9	731	
PURCHASING	457	2	459	
GENERAL SERVICES	573	2	575	
TREASURER	54	1	55	
SECRETARY OF STATE	740	10	750	
SECURITY		8,810	8,810	
Total Allocated Additions:	615,320	9,319	624,639	624,639
Total To Be Allocated:	1,764,992	9,319		1,774,311

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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,303,376	0	1,303,376
Other Expense & Cost			
Departmental Expenditures	81,105	0	81,105
General and Administrative	15,035	0	15,035
Capital Outlay - Departmental	0	0	0
Capital Outlay - G/A	(32)	0	(32)
Unallowable Security	(249,812)	0	(249,812)
Departmental Totals			
Total Expenditures	1,149,672	0	1,149,672
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,149,672	0	1,149,672
Allocation Step 1			
Inbound- All Others	615,320	0	615,320
1st Allocation	1,764,992	0	1,764,992
Allocation Step 2			
Inbound- All Others	9,319	0	9,319
2nd Allocation	9,319	0	9,319
Total For 26 SECURITY			
Total Allocated	1,774,311	0	1,774,311



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.	20	0.3442	6,076		6,076		6,076
INFORMATION TECHNOLOGY	657	11.3081	199,587		199,587		199,587
BUDGET AND PLANNING	24	0.4131	7,291		7,291		7,291
ACCOUNTING	49	0.8434	14,885		14,885		14,885
FACILITIES MANAG., DESIGN & CONST	165	2.8399	50,125		50,125		50,125
PERSONNEL	60	1.0327	18,227		18,227		18,227
PURCHASING	37	0.6368	11,240		11,240		11,240
GENERAL SERVICES	23	0.3959	6,987		6,987		6,987
TREASURER	47	0.8090	14,278		14,278		14,278
SECRETARY OF STATE	202	3.4768	61,365		61,365		61,365
SECURITY	29	0.4991	8,810		8,810		8,810
REVENUE	920	15.8347	279,484		279,484	1,906	281,390
LEGISLATURE	431	7.4182	130,931		130,931	893	131,824
JUDICIARY	60	1.0327	18,227		18,227	124	18,351
GOVERNOR	22	0.3787	6,683		6,683	46	6,729
LT. GOVERNOR	7	0.1205	2,126		2,126	15	2,141
AUDITOR	88	1.5146	26,733		26,733	182	26,915
ATTORNEY GENERAL	195	3.3563	59,238		59,238	404	59,642
AGRICULTURE	4	0.0688	1,215		1,215	8	1,223
INSURANCE	194	3.3391	58,934		58,934	402	59,336
ECONOMIC DEVELOPMENT	433	7.4527	131,539		131,539	897	132,436
EDUCATION	289	4.9742	87,794		87,794	599	88,393
HIGHER EDUCATION	55	0.9466	16,708		16,708	114	16,822
HEALTH	107	1.8417	32,505		32,505	222	32,727
HIGHWAYS	511	8.7952	155,234		155,234	1,059	156,293
LABOR	298	5.1291	90,528		90,528	618	91,146
MENTAL HEALTH	1	0.0172	304		304	2	306
NATURAL RESOURCES	316	5.4389	95,996		95,996	655	96,651

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	210	3.6145	63,795		63,795	435	64,230
SOCIAL SERVICES	343	5.9036	104,198		104,198	711	104,909
CORRECTIONS	1	0.0172	304		304	2	306
ALL OTHER	12	0.2065	3,645		3,645	25	3,670
SubTotal	5,810	100.0000	1,764,992		1,764,992	9,319	1,774,311
Total	5,810	100.0000	1,764,992		1,764,992	9,319	1,774,311

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	6,076	6,076
INFORMATION	199,587	199,587
BUDGET AND PLANNING	7,291	7,291
ACCOUNTING	14,885	14,885
FACILITIES MANAG.,	50,125	50,125
PERSONNEL	18,227	18,227
PURCHASING	11,240	11,240
GENERAL SERVICES	6,987	6,987
TREASURER	14,278	14,278
SECRETARY OF STATE	61,365	61,365
SECURITY	8,810	8,810
REVENUE	281,390	281,390
LEGISLATURE	131,824	131,824
JUDICIARY	18,351	18,351
GOVERNOR	6,729	6,729
LT. GOVERNOR	2,141	2,141
AUDITOR	26,915	26,915
ATTORNEY GENERAL	59,642	59,642
AGRICULTURE	1,223	1,223
INSURANCE	59,336	59,336
ECONOMIC DEVELOPMENT	132,436	132,436
EDUCATION	88,393	88,393
HIGHER EDUCATION	16,822	16,822
HEALTH	32,727	32,727
HIGHWAYS	156,293	156,293
LABOR	91,146	91,146
MENTAL HEALTH	306	306
NATURAL RESOURCES	96,651	96,651
PUBLIC SAFETY	64,230	64,230
SOCIAL SERVICES	104,909	104,909
CORRECTIONS	306	306
ALL OTHER	3,670	3,670

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Direct Billed	0	0
Total	<u>1,774,311</u>	<u>1,774,311</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:	477,455,374			477,455,374
BUILDING DEPRECIATION	724,766		724,766	
RETIREMENT/GROUP INSURANCE	19,860,783		19,860,783	
OASDHI	3,278,514		3,278,514	
BUILDING RENTAL	2,777,655		2,777,655	
WORKER'S COMPENSATION	212,011		212,011	
UNEMPLOYMENT COMPENSATION	30,543		30,543	
INSURANCE	803		803	
BUDGET AND PLANNING	31,960	5,088	37,048	
ACCOUNTING	113,959	2,610	116,569	
PERSONNEL	139,671	1,673	141,344	
PURCHASING	38,465	207	38,672	
GENERAL SERVICES	23,083	71	23,154	
TREASURER	47,383	592	47,975	
SECRETARY OF STATE	16,457	215	18,672	
SECURITY	279,484	1,906	281,390	
REVENUE		83,351	83,351	
Total Allocated Additions:	27,575,537	95,713	27,671,250	27,671,250
Total To Be Allocated:	505,030,911	95,713		505,126,624

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

	Total	General & Admin	CASHIER	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	38,094,479	0	143,853	37,950,626
Other Expense & Cost				
Departmental Expenditures	414,518,252	0	3,195	414,515,057
General and Administrative	28,487,355	0	99,946	26,367,409
Refunds	1,425,455,657	0	0	1,425,455,657
Capital Outlay - Departmental	(1,624,712)	0	0	(1,624,712)
Capital Outlay - G & A	0	0	0	0
Refunds	(1,425,455,657)	0	0	(1,425,455,657)
Departmental Totals				
Total Expenditures	477,455,374	0	246,994	477,208,380
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	477,455,374	0	246,994	477,208,380
Allocation Step 1				
Inbound- All Others	27,575,537	0	104,131	27,471,406
1st Allocation	505,030,911	0	351,125	504,879,786
Allocation Step 2				
Inbound- All Others	95,713	0	361	95,352
2nd Allocation	95,713	0	361	95,352
Total For 27 REVENUE				
Total Allocated	505,126,624	0	351,486	504,775,136



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.	3,942	0.0287	101		101		101
INFORMATION TECHNOLOGY	69,399	0.5059	1,776		1,776		1,776
BUDGET AND PLANNING	1,897	0.0138	49		49		49
ACCOUNTING	102,926	0.7504	2,635		2,635		2,635
FACILITIES MANAG., DESIGN & CONST	5,364	0.0391	137		137		137
PERSONNEL	3,203	0.0234	82		82		82
PURCHASING	2,080	0.0152	53		53		53
GENERAL SERVICES	42,117	0.3070	1,078		1,078		1,078
TREASURER	16,712	0.1218	428		428		428
SECRETARY OF STATE	21,952	0.1600	562		562		562
REVENUE	3,256,118	23.7382	83,351		83,351		83,351
LEGISLATURE	42,242	0.3080	1,081		1,081	1	1,082
JUDICIARY	251,892	1.8364	6,448		6,448	9	6,457
GOVERNOR	9,398	0.0685	241		241		241
LT. GOVERNOR	545	0.0040	14		14		14
AUDITOR	7,662	0.0559	196		196		196
ATTORNEY GENERAL	17,962	0.1309	460		460	1	461
AGRICULTURE	14,513	0.1058	372		372	1	373
INSURANCE	156	0.0011	4		4		4
CONSERVATION	115,714	0.8436	2,962		2,962	4	2,966
ECONOMIC DEVELOPMENT	29,791	0.2172	763		763	1	764
EDUCATION	3,537,213	25.7876	90,548		90,546	127	90,673
HIGHER EDUCATION	1,075,511	7.8409	27,531		27,531	38	27,569
HEALTH	437,377	3.1886	11,196		11,196	15	11,211
HIGHWAYS	476,332	3.4726	12,193		12,193	17	12,210
LABOR	12,793	0.0933	327		327		327
MENTAL HEALTH	950,170	6.9271	24,323		24,323	34	24,357
NATURAL RESOURCES	124,200	0.9055	3,179		3,179	4	3,183



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	258,613	1.8854	6,620		6,620	9	6,629
SOCIAL SERVICES	2,065,872	15.0609	52,883		52,883	73	52,956
CORRECTIONS	758,405	5.5290	19,414		19,414	27	19,441
ALL OTHER	4,689	0.0342	120		120		120
SubTotal	13,716,760	100.0000	351,125		351,125	361	351,486
Total	13,716,760	100.0000	351,125		351,125	361	351,486

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	504,679,786		504,679,786	95,352	504,775,138
SubTotal	100	100.0000	504,679,786		504,679,786	95,352	504,775,138
Total	100	100.0000	504,679,786		504,679,786	95,352	504,775,138

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.	101	101	0
INFORMATION	1,776	1,776	0
BUDGET AND PLANNING	49	49	0
ACCOUNTING	2,635	2,635	0
FACILITIES MANAG.,	137	137	0
PERSONNEL	82	82	0
PURCHASING	53	53	0
GENERAL SERVICES	1,078	1,078	0
TREASURER	428	428	0
SECRETARY OF STATE	562	562	0
REVENUE	83,351	83,351	0
LEGISLATURE	1,082	1,082	0
JUDICIARY	6,457	6,457	0
GOVERNOR	241	241	0
LT. GOVERNOR	14	14	0
AUDITOR	196	196	0
ATTORNEY GENERAL	461	461	0
AGRICULTURE	373	373	0
INSURANCE	4	4	0
CONSERVATION	2,966	2,966	0
ECONOMIC DEVELOPMENT	764	764	0
EDUCATION	90,673	90,673	0
HIGHER EDUCATION	27,569	27,569	0
HEALTH	11,211	11,211	0
HIGHWAYS	12,210	12,210	0
LABOR	327	327	0
MENTAL HEALTH	24,357	24,357	0
NATURAL RESOURCES	3,183	3,183	0
PUBLIC SAFETY	6,629	6,629	0
SOCIAL SERVICES	52,956	52,956	0
CORRECTIONS	19,441	19,441	0
ALL OTHER	504,775,258	120	504,775,138

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOVT
Direct Billed	0	0	0
Total	<u>505,126,624</u>	<u>351,486</u>	<u>504,775,138</u>

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS

	<u>SCHEDULE</u>
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)

	<u>SCHEDULE</u>
 OASDHI	
Nature and Extent of Services	4
Total Costs to be Allocated	4.2
Costs to be Allocated by Activity (Cost Pool)	4.3
Detail Activity Allocation - OASDHI	4.4.1
Cost Allocation Summary	4.5
 BUILDING RENTAL	
Nature and Extent of Services	5
Total Costs to be Allocated	5.2
Costs to be Allocated by Activity (Cost Pool)	5.3
Detail Activity Allocation - Building Rental	5.4.1
Cost Allocation Summary	5.5
 WORKERS' COMPENSATION	
Nature and Extent of Services	6
Total Costs to be Allocated	6.2
Costs to be Allocated by Activity (Cost Pool)	6.3
Detail Activity Allocation - Workers' Compensation	6.4.1
Cost Allocation Summary	6.5
 UNEMPLOYMENT COMPENSATION	
Nature and Extent of Services	7
Total Costs to be Allocated	7.2
Costs to be Allocated by Activity (Cost Pool)	7.3
Detail Activity Allocation - Unemployment Compensation	7.4.1
Cost Allocation Summary	7.5
 INSURANCE	
Nature and Extent of Services	8
Total Costs to be Allocated	8.2
Costs to be Allocated by Activity (Cost Pool)	8.3
Detail Activity Allocation - Auto Claim	8.4.1
Detail Activity Allocation - Aircraft Liability	8.4.2
Detail Activity Allocation - Surety Bonds	8.4.3
Detail Activity Allocation - Specific Bonds	8.4.4
Cost Allocation Summary	8.5
 COMMISSIONER OF ADMINISTRATION	
Nature and Extent of Services	9
Total Costs to be Allocated	9.2
Costs to be Allocated by Activity (Cost Pool)	9.3
Detail Activity Allocation - Departmental	9.4.1
Detail Activity Allocation - General Government	9.4.2
Cost Allocation Summary	9.5

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

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

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

	<u>SCHEDULE</u>
GENERAL SERVICES	
Nature and Extent of Services	16
Total Costs to be Allocated	16.2
Costs to be Allocated by Activity (Cost Pool)	16.3
Detail Activity Allocation - Risk Management	16.4.1
Detail Activity Allocation - Section II	16.4.2
Detail Activity Allocation - Surplus Property	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	10,011	0
JUDICIARY	114,288	0	0	0	0	1,159,135	0
GOVERNOR	51,398	0	0	0	0	37,458	0
LT. GOVERNOR	11,800	0	0	0	0	0	0
AUDITOR	65,261	0	0	0	0	7,514	0
ATTORNEY GENERAL	205,824	0	0	0	0	91,902	0
AGRICULTURE	140,782	0	0	0	0	32,389	0
INSURANCE	276,370	0	0	0	0	9,172	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	197,783	0	0	0	0	44,775	0
EDUCATION	170,336	0	0	0	0	1,258,855	0
HIGHER EDUCATION	24,804	0	0	0	0	0	0
HEALTH	918,095	0	0	0	0	298,242	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	132,422	0	0	0	0	126,586	0
MENTAL HEALTH	83,173	0	0	0	0	10,496,002	0
NATURAL RESOURCES	514,114	0	0	0	0	460,374	0
PUBLIC SAFETY	267,625	0	0	0	0	2,133,277	0
SOCIAL SERVICES	1,015,791	0	0	0	0	1,902,040	0
CORRECTIONS	204,906	0	0	0	0	11,537,002	0
ALL OTHER	146,990	0	0	0	273,535	2,472,463	0
SubTotal	5,171,696	0	0	0	273,535	32,077,197	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,171,696	0	0	0	273,535	32,077,197	0



MAXIMUS
Allocated Costs By Department

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	405	0	0	0	23,262	0	0
JUDICIARY	2,540	0	0	39,800	129,750	0	0
GOVERNOR	11	0	0	47,686	1,868	0	0
LT. GOVERNOR	4	0	0	3,255	253	0	0
AUDITOR	67	0	0	1,421	4,333	0	0
ATTORNEY GENERAL	214	0	0	3,897	18,671	0	0
AGRICULTURE	360	0	0	45,026	33,211	0	38,138
INSURANCE	841	0	0	58,507	33,978	0	29,975
CONSERVATION	1,158	0	0	9,124	115,870	0	0
ECONOMIC DEVELOPMENT	501	0	0	70,566	48,238	0	83,710
EDUCATION	2,679	0	0	113,161	454,373	0	0
HIGHER EDUCATION	316	0	0	64,101	8,054	0	0
HEALTH	1,176	0	0	74,646	191,918	0	205,437
HIGHWAYS	3,384	0	0	38,882	539,176	0	0
LABOR	470	0	0	62,450	135,179	0	74,084
MENTAL HEALTH	5,091	0	0	61,853	256,376	0	757,899
NATURAL RESOURCES	1,402	0	0	49,198	143,933	0	166,201
PUBLIC SAFETY	54,963	0	0	106,467	233,018	0	270,383
SOCIAL SERVICES	5,440	0	0	201,839	350,629	0	786,777
CORRECTIONS	7,014	0	0	51,995	336,033	0	1,292,085
ALL OTHER	6,205	421,936	211,127,019	1,038,297	77,173	80,279,523	489,125
SubTotal	94,241	421,936	211,127,019	2,142,171	3,135,296	80,279,523	4,193,814
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	94,241	421,936	211,127,019	2,142,171	3,135,296	80,279,523	4,193,814

MAXIMUS
Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	11,909	1,404	15,276	131,824	1,082	825,107
JUDICIARY	0	74,311	7,962	669,150	18,351	6,457	2,221,744
GOVERNOR	0	323	103	2,752	6,729	241	148,569
LT. GOVERNOR	0	107	15	78	2,141	14	17,667
AUDITOR	1,611	1,958	259	21,311	26,915	196	130,846
ATTORNEY GENERAL	7,141	6,305	1,074	940,256	59,642	461	1,335,387
AGRICULTURE	8,019	8,550	1,859	11,890	1,223	373	321,820
INSURANCE	4,425	13,688	1,936	145,174	59,336	4	633,406
CONSERVATION	65,764	34,093	6,542	2,624	0	2,966	238,141
ECONOMIC DEVELOPMENT	68,664	14,585	2,705	66,829	132,436	764	731,556
EDUCATION	261,758	45,894	23,952	58,506	88,393	90,673	2,568,580
HIGHER EDUCATION	24,551	988	431	32,387	16,822	27,569	200,023
HEALTH	232,424	32,889	10,442	188,082	32,727	11,211	2,197,289
HIGHWAYS	0	99,602	29,416	16,620	156,293	12,210	895,583
LABOR	2,713	13,328	7,173	228,275	91,146	327	874,153
MENTAL HEALTH	119,229	138,813	15,585	287,221	306	24,357	12,245,905
NATURAL RESOURCES	26,305	35,583	7,979	162,377	96,651	3,183	1,667,300
PUBLIC SAFETY	169,693	94,913	13,695	277,580	64,230	6,629	3,692,473
SOCIAL SERVICES	928,882	120,977	40,300	993,980	104,909	52,956	6,504,520
CORRECTIONS	598,706	195,176	20,832	997,612	306	19,441	15,261,108
ALL OTHER	952	18,463,741	5,109,987	27,763,622	3,670	504,775,258	852,449,496
SubTotal	2,520,837	19,407,733	5,303,651	32,881,602	1,094,050	505,036,372	905,160,673
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	2,520,837	19,407,733	5,303,651	32,881,602	1,094,050	505,036,372	905,160,673

MAXIMUS
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	825,107	0	825,107
JUDICIARY	0	2,221,744	0	2,221,744
GOVERNOR	0	148,569	0	148,569
LT. GOVERNOR	0	17,667	0	17,667
AUDITOR	0	130,846	0	130,846
ATTORNEY GENERAL	0	1,335,387	0	1,335,387
AGRICULTURE	0	321,820	0	321,820
INSURANCE	0	633,406	0	633,406
CONSERVATION	0	238,141	0	238,141
ECONOMIC DEVELOPMENT	0	731,556	0	731,556
EDUCATION	0	2,568,580	0	2,568,580
HIGHER EDUCATION	0	200,023	0	200,023
HEALTH	0	2,197,289	0	2,197,289
HIGHWAYS	0	895,583	0	895,583
LABOR	0	874,153	0	874,153
MENTAL HEALTH	0	12,245,905	0	12,245,905
NATURAL RESOURCES	0	1,667,300	0	1,667,300
PUBLIC SAFETY	0	3,692,473	0	3,692,473
SOCIAL SERVICES	0	6,504,520	0	6,504,520
CORRECTIONS	0	15,261,108	0	15,261,108
ALL OTHER	0	852,449,496	0	852,449,496
SubTotal	0	905,160,673	0	905,160,673
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	905,160,673	0	905,160,673



SCHEDULE 1
CF 2017

STATE OF MISSOURI
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2017 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 2017 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 2017 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	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					
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	80,542	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	9.4466	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	7.0306	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	59.1676	204,446		204,446		204,446
CORRECTIONS	8,580	6.3431	21,918		21,918		21,918
ALL OTHER	985	0.7282	2,516		2,516		2,516
SubTotal	135,265	100.0000	345,540		345,540		345,540
Total	135,265	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	80,170	100.0000	136,353		136,353		136,353
SubTotal	80,170	100.0000	136,353		136,353		136,353
Total	80,170	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	2,646	1.4243	4,370		4,370		4,370
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	129	0.0694	213		213		213
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	66,709	80.4178	441,586		441,586		441,586
PUBLIC SAFETY	15,904	19.1723	105,278		105,278		105,278
SubTotal	82,953	100.0000	549,115		549,115		549,115
Total	82,953	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
FACILITIES MANAG., DESIGN & CONST	1,000	1.8557	1,381		1,381		1,381
REVENUE	19,473	36.1367	26,886		26,886		26,886
AGRICULTURE	33,414	62.0076	46,135		46,135		46,135
SubTotal	53,887	100.0000	74,402		74,402		74,402
Total	53,887	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	231	0.6896	854		854		854
FACILITIES MANAG., DESIGN & CONST	1,245	3.7164	4,602		4,602		4,602
REVENUE	48	0.1433	177		177		177
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	15,185	45.3284	56,137		56,137		56,137
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

**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	96,046	18.5371	335,085		335,085		335,085
ACCOUNTING	14,844	2.8649	51,788		51,788		51,788
FACILITIES MANAG., DESIGN & CONST	26,807	5.1738	93,524		93,524		93,524
PERSONNEL	20,978	4.0488	73,188		73,188		73,188
PURCHASING	10,126	1.9543	35,328		35,328		35,328
GENERAL SERVICES	10,720	2.0690	37,400		37,400		37,400
TREASURER	18,386	3.5485	64,145		64,145		64,145
SECURITY	906	0.1749	3,161		3,161		3,161
REVENUE	183,365	35.3900	639,722		639,722		639,722
AUDITOR	14,410	2.7812	50,274		50,274		50,274
INSURANCE	52,076	10.0508	181,683		181,683		181,683
ECONOMIC DEVELOPMENT	48,891	9.4361	170,571		170,571		170,571
SOCIAL SERVICES	4,343	0.8382	15,152		15,152		15,152
ALL OTHER	16,230	3.1324	56,623		56,623		56,623
SubTotal	518,128	100.0000	1,807,644		1,807,644		1,807,644
Total	518,128	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	338,190	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.,	251,781	0	1,052	122,085	3,443	0	0
PERSONNEL	73,188	0	0	0	0	0	0
PURCHASING	35,328	0	0	0	0	0	0
GENERAL SERVICES	40,421	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	724,766	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	65,261	0	0	4,390	0	0	0
ATTORNEY GENERAL	205,824	0	133,693	0	0	0	0
AGRICULTURE	140,782	52,100	0	0	0	0	42,547
INSURANCE	276,370	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	197,783	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	514,114	0	0	2,089	0	70,439	0
PUBLIC SAFETY	267,625	0	0	0	0	0	0
SOCIAL SERVICES	1,015,791	0	58,750	0	0	0	0
CORRECTIONS	204,906	0	0	0	0	0	0
ALL OTHER	146,990	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	4,370	0	0	0	1,381
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	26,886
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	46,135
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	441,586	0	0
PUBLIC SAFETY	5,947	0	40,239	0	105,278	0	0
SOCIAL SERVICES	204,446	136,353	94,218	0	0	0	0
CORRECTIONS	21,918	0	0	0	0	120,424	0
ALL OTHER	2,516	0	213	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	854	0	335,085
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	93,524
PERSONNEL	0	0	0	0	0	0	73,188
PURCHASING	0	0	0	0	0	0	35,328
GENERAL SERVICES	0	0	0	0	0	0	37,400
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	177	0	639,722
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	50,274
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	181,683
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	170,571
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	56,137	0	15,152
CORRECTIONS	0	0	0	0	18,107	0	0
ALL OTHER	0	67,131	0	0	4,133	0	56,623



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

**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

**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 2017 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:	2,965,980			2,965,980
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>2,965,980</u>	<u>0</u>		<u>2,965,980</u>



MAXIMUS

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

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	2,965,980	0	2,965,980
Departmental Totals			
Total Expenditures	2,965,980	0	2,965,980
Deductions			
Total Deductions	0	0	0
Functional Cost	2,965,980	0	2,965,980
Allocation Step 1			
1st Allocation	2,965,980	0	2,965,980
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	2,965,980	0	2,965,980



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	2,889,547	97.4230	2,889,547		2,889,547		2,889,547
BUDGET AND PLANNING	299	0.0101	299		299		299
ACCOUNTING	2,998	0.1011	2,998		2,998		2,998
FACILITIES MANAG., DESIGN & CONST	8,617	0.2905	8,617		8,617		8,617
PERSONNEL	641	0.0216	641		641		641
GENERAL SERVICES	63,878	2.1537	63,878		63,878		63,878
SubTotal	2,965,980	100.0000	2,965,980		2,965,980		2,965,980
Total	2,965,980	100.0000	2,965,980		2,965,980		2,965,980

Allocation Basis: Equipment Inventory

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

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

Receiving Department	Total	EQUIPMENT
INFORMATION	2,889,547	2,889,547
BUDGET AND PLANNING	299	299
ACCOUNTING	2,998	2,998
FACILITIES MANAG.,	8,617	8,617
PERSONNEL	641	641
GENERAL SERVICES	63,878	63,878
Direct Billed	0	0
Total	2,965,980	2,965,980

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 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:	56,040,991			56,040,991
Total Allocated Additions:			0	0
Total To Be Allocated:	56,040,991	0		56,040,991



MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	715,197,315	0	715,197,315
Non-Central Service Costs	(659,156,324)	0	(659,156,324)
Departmental Totals			
Total Expenditures	56,040,991	0	56,040,991
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	56,040,991	0	56,040,991
Allocation Step 1			
1st Allocation	56,040,991	0	56,040,991
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07 RETIREMENT/GROUP			
Total Allocated	56,040,991	0	56,040,991



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.	340,663	0.6079	340,663		340,663		340,663
INFORMATION TECHNOLOGY	18,275,561	32.6111	18,275,561		18,275,561		18,275,561
BUDGET AND PLANNING	526,547	0.9396	526,547		526,547		526,547
ACCOUNTING	833,645	1.4876	833,645		833,645		833,645
FACILITIES MANAG., DESIGN & CONST	7,735,723	13.8037	7,735,723		7,735,723		7,735,723
PERSONNEL	1,156,512	2.0637	1,156,512		1,156,512		1,156,512
PURCHASING	730,646	1.3038	730,646		730,646		730,646
GENERAL SERVICES	1,620,534	2.8917	1,620,534		1,620,534		1,620,534
TREASURER	828,974	1.4792	828,974		828,974		828,974
SECRETARY OF STATE	3,618,952	6.4577	3,618,952		3,618,952		3,618,952
SECURITY	512,451	0.9144	512,451		512,451		512,451
REVENUE	19,860,783	35.4396	19,860,783		19,860,783		19,860,783
SubTotal	56,040,991	100.0000	56,040,991		56,040,991		56,040,991
Total	56,040,991	100.0000	56,040,991		56,040,991		56,040,991

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2017

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	340,663	340,663
INFORMATION	18,275,561	18,275,561
BUDGET AND PLANNING	526,547	526,547
ACCOUNTING	833,645	833,645
FACILITIES MANAG.,	7,735,723	7,735,723
PERSONNEL	1,156,512	1,156,512
PURCHASING	730,646	730,646
GENERAL SERVICES	1,620,534	1,620,534
TREASURER	828,974	828,974
SECRETARY OF STATE	3,618,952	3,618,952
SECURITY	512,451	512,451
REVENUE	19,860,783	19,860,783
Direct Billed	0	0
Total	56,040,991	56,040,991



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 from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 4.2 and 4.3.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,038,798			10,038,798
Total Allocated Additions:			0	0
Total To Be Allocated:	10,038,798	0		10,038,798

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	150,223,633	0	150,223,633
Non-Central Service Costs	(140,184,835)	0	(140,184,835)
Departmental Totals			
Total Expenditures	10,038,798	0	10,038,798
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	10,038,798	0	10,038,798
Allocation Step 1			
1st Allocation	10,038,798	0	10,038,798
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	10,038,798	0	10,038,798



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.	82,629	0.8231	82,629		82,629		82,629
INFORMATION TECHNOLOGY	3,573,292	35.5949	3,573,292		3,573,292		3,573,292
BUDGET AND PLANNING	110,656	1.1023	110,656		110,656		110,656
ACCOUNTING	148,357	1.4778	148,357		148,357		148,357
FACILITIES MANAG., DESIGN & CONST	1,346,513	13.4131	1,346,513		1,346,513		1,346,513
PERSONNEL	210,247	2.0943	210,247		210,247		210,247
PURCHASING	140,057	1.3952	140,057		140,057		140,057
GENERAL SERVICES	267,914	2.6688	267,914		267,914		267,914
TREASURER	156,026	1.5542	156,026		156,026		156,026
SECRETARY OF STATE	632,136	6.2969	632,136		632,136		632,136
SECURITY	92,457	0.9210	92,457		92,457		92,457
REVENUE	3,278,514	32.6584	3,278,514		3,278,514		3,278,514
SubTotal	10,038,798	100.0000	10,038,798		10,038,798		10,038,798
Total	10,038,798	100.0000	10,038,798		10,038,798		10,038,798

Allocation Basis: OASDHI Payments for Central Service Agencies
 Allocation Source: HR Access Query for Fiscal Year 2017

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	82,629	82,629
INFORMATION	3,573,292	3,573,292
BUDGET AND PLANNING	110,656	110,656
ACCOUNTING	148,357	148,357
FACILITIES MANAG.,	1,346,513	1,346,513
PERSONNEL	210,247	210,247
PURCHASING	140,057	140,057
GENERAL SERVICES	267,914	267,914
TREASURER	156,026	156,026
SECRETARY OF STATE	632,136	632,136
SECURITY	92,457	92,457
REVENUE	3,278,514	3,278,514
Direct Billed	0	0
Total	10,038,798	10,038,798

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 2017 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:	7,990,306			7,990,306
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>7,990,306</u>	<u>0</u>		<u>7,990,306</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Total Expenditures	102,804,423	0	102,804,423
Non-Central Service Costs	(93,110,824)	0	(93,110,824)
Section II Costs	(1,885,293)	0	(1,885,293)
Capital Outlay	(18,000)	0	(18,000)
Departmental Totals			
Total Expenditures	7,990,306	0	7,990,306
Deductions			
Total Deductions	0	0	0
Functional Cost	7,990,306	0	7,990,306
Allocation Step 1			
1st Allocation	7,990,306	0	7,990,306
Allocation Step 2			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
Total Allocated	7,990,306	0	7,990,306



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.	44,724	0.5597	44,724		44,724		44,724
INFORMATION TECHNOLOGY	1,111,341	13.9086	1,111,341		1,111,341		1,111,341
BUDGET AND PLANNING	67,511	0.8449	67,511		67,511		67,511
ACCOUNTING	146,014	1.8274	146,014		146,014		146,014
FACILITIES MANAG., DESIGN & CONST	1,175,651	14.7135	1,175,651		1,175,651		1,175,651
PERSONNEL	258,940	3.2407	258,940		258,940		258,940
PURCHASING	99,611	1.2466	99,611		99,611		99,611
GENERAL SERVICES	299,832	3.7524	299,832		299,832		299,832
TREASURER	181,113	2.2667	181,113		181,113		181,113
SECRETARY OF STATE	1,554,379	19.4533	1,554,379		1,554,379		1,554,379
REVENUE	2,777,655	34.7629	2,777,655		2,777,655		2,777,655
ALL OTHER	273,535	3.4233	273,535		273,535		273,535
SubTotal	7,990,306	100.0000	7,990,306		7,990,306		7,990,306
Total	7,990,306	100.0000	7,990,306		7,990,306		7,990,306

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	44,724	44,724
INFORMATION	1,111,341	1,111,341
BUDGET AND PLANNING	67,511	67,511
ACCOUNTING	146,014	146,014
FACILITIES MANAG.,	1,175,651	1,175,651
PERSONNEL	258,940	258,940
PURCHASING	99,611	99,611
GENERAL SERVICES	299,832	299,832
TREASURER	181,113	181,113
SECRETARY OF STATE	1,554,379	1,554,379
REVENUE	2,777,655	2,777,655
ALL OTHER	273,535	273,535
Direct Billed	0	0
Total	7,990,306	7,990,306

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:	33,318,405			33,318,405
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>33,318,405</u>	<u>0</u>	<u>0</u>	<u>33,318,405</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	33,318,405	0	33,318,405
Departmental Totals			
Total Expenditures	33,318,405	0	33,318,405
Deductions			
Total Deductions	0	0	0
Functional Cost	33,318,405	0	33,318,405
Allocation Step 1			
1st Allocation	33,318,405	0	33,318,405
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	33,318,405	0	33,318,405



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	94,676	0.2952	98,352		98,352		98,352
BUDGET AND PLANNING	172	0.0005	179		179		179
FACILITIES MANAG., DESIGN & CONST	798,906	2.4909	829,926		829,926		829,926
PURCHASING	38,526	0.1201	40,022		40,022		40,022
GENERAL SERVICES	41,990	0.1309	43,620		43,620		43,620
SECRETARY OF STATE	16,459	0.0513	17,098		17,098		17,098
REVENUE	204,087	0.6363	212,011		212,011		212,011
LEGISLATURE	9,637	0.0300	10,011		10,011		10,011
JUDICIARY	1,115,810	3.4790	1,159,135		1,159,135		1,159,135
GOVERNOR	36,058	0.1124	37,458		37,458		37,458
AUDITOR	7,233	0.0226	7,514		7,514		7,514
ATTORNEY GENERAL	88,467	0.2758	91,902		91,902		91,902
AGRICULTURE	31,179	0.0972	32,389		32,389		32,389
INSURANCE	8,829	0.0275	9,172		9,172		9,172
ECONOMIC DEVELOPMENT	43,101	0.1344	44,775		44,775		44,775
EDUCATION	1,211,803	3.7783	1,258,855		1,258,855		1,258,855
HEALTH	287,095	0.8951	298,242		298,242		298,242
LABOR	121,855	0.3799	126,586		126,586		126,586
MENTAL HEALTH	10,103,694	31.5021	10,496,002		10,496,002		10,496,002
NATURAL RESOURCES	443,167	1.3817	460,374		460,374		460,374
PUBLIC SAFETY	2,053,542	6.4027	2,133,277		2,133,277		2,133,277
SOCIAL SERVICES	1,830,948	5.7087	1,902,040		1,902,040		1,902,040
CORRECTIONS	11,105,782	34.6267	11,537,002		11,537,002		11,537,002
ALL OTHER	2,380,050	7.4207	2,472,463		2,472,463		2,472,463
SubTotal	32,073,066	100.0000	33,318,405		33,318,405		33,318,405
Total	32,073,066	100.0000	33,318,405		33,318,405		33,318,405

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

Allocation Basis: Worker's Compensation Payments for FY 2017

Allocation Source: FY 2017 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	98,352	98,352
BUDGET AND PLANNING	179	179
FACILITIES MANAG.,	829,926	829,926
PURCHASING	40,022	40,022
GENERAL SERVICES	43,620	43,620
SECRETARY OF STATE	17,098	17,098
REVENUE	212,011	212,011
LEGISLATURE	10,011	10,011
JUDICIARY	1,159,135	1,159,135
GOVERNOR	37,458	37,458
AUDITOR	7,514	7,514
ATTORNEY GENERAL	91,902	91,902
AGRICULTURE	32,389	32,389
INSURANCE	9,172	9,172
ECONOMIC DEVELOPMENT	44,775	44,775
EDUCATION	1,258,855	1,258,855
HEALTH	298,242	298,242
LABOR	126,586	126,586
MENTAL HEALTH	10,496,002	10,496,002
NATURAL RESOURCES	460,374	460,374
PUBLIC SAFETY	2,133,277	2,133,277
SOCIAL SERVICES	1,902,040	1,902,040
CORRECTIONS	11,537,002	11,537,002
ALL OTHER	2,472,463	2,472,463
Direct Billed	0	0
Total	33,318,405	33,318,405



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 2017. 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:	54,923			54,923
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>54,923</u>	<u>0</u>	<u>0</u>	<u>54,923</u>



MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	1,450,791	0	1,450,791
Non-Central Service Costs	(1,386,395)	0	(1,386,395)
Section II Costs	(8,473)	0	(9,473)
Departmental Totals			
Total Expenditures	54,923	0	54,923
Deductions			
Total Deductions	0	0	0
Functional Cost	54,923	0	54,923
Allocation Step 1			
1st Allocation	54,923	0	54,923
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	54,923	0	54,923



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	6,001	10.9262	6,001		6,001		6,001
ACCOUNTING	5,080	9.2493	5,080		5,080		5,080
SECRETARY OF STATE	13,299	24.2139	13,299		13,299		13,299
REVENUE	30,543	55.6106	30,543		30,543		30,543
SubTotal	54,923	100.0000	54,923		54,923		54,923
Total	54,923	100.0000	54,923		54,923		54,923

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2017 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	6,001	6,001
ACCOUNTING	5,080	5,080
SECRETARY OF STATE	13,299	13,299
REVENUE	30,543	30,543
Direct Billed	0	0
Total	54,923	54,923



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 2017.

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	127,067			127,067
Total Allocated Additions:			0	0
Total To Be Allocated:	127,067	0		127,067

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	123,005	0	0	60,545	39,111
Departmental Totals					
Total Expenditures	127,067	0	4,062	60,545	39,111
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	127,067	0	4,062	60,545	39,111
Allocation Step 1					
1st Allocation	127,067	0	4,062	60,545	39,111
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	127,067	0	4,062	60,545	39,111



MAXIMUS

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

SPECIFIC BONDS

Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	3,349
Departmental Totals	
Total Expenditures	3,349
Deductions	
Total Deductions	0
Functional Cost	3,349
Allocation Step 1	
1st Allocation	3,349
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	3,349

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	12,587	2.4371	99		99		99
GENERAL SERVICES	2,108	0.4081	17		17		17
REVENUE	2,006	0.3884	16		16		16
JUDICIARY	2,041	0.3952	16		16		16
AGRICULTURE	8,872	1.7178	70		70		70
INSURANCE	3,680	0.7125	29		29		29
ECONOMIC DEVELOPMENT	703	0.1361	6		6		6
EDUCATION	142,349	27.5615	1,120		1,120		1,120
HIGHER EDUCATION	35,881	6.9472	282		282		282
HEALTH	7,541	1.4601	59		59		59
LABOR	2,225	0.4308	17		17		17
MENTAL HEALTH	47,716	9.2387	375		375		375
NATURAL RESOURCES	24,477	4.7392	193		193		193
PUBLIC SAFETY	5,918	1.1458	47		47		47
SOCIAL SERVICES	169,249	32.7700	1,330		1,330		1,330
CORRECTIONS	49,125	9.5115	386		386		386
SubTotal	516,478	100.0000	4,062		4,062		4,062
Total	516,478	100.0000	4,082		4,062		4,062

Allocation Basis: Vehicle Claims by Departments for FY 2017

Allocation Source: FY 2017 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 2017

Allocation Source: FY 2017 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.	21	0.0328	13		13		13
INFORMATION TECHNOLOGY	995	1.5524	607		607		607
BUDGET AND PLANNING	24	0.0374	15		15		15
ACCOUNTING	50	0.0780	31		31		31
FACILITIES MANAG., DESIGN & CONST	510	0.7957	311		311		311
PERSONNEL	78	0.1217	48		48		48
PURCHASING	39	0.0608	24		24		24
GENERAL SERVICES	116	0.1810	71		71		71
TREASURER	46	0.0718	28		28		28
SECRETARY OF STATE	217	0.3386	132		132		132
SECURITY	32	0.0499	20		20		20
REVENUE	1,289	2.0111	787		787		787
LEGISLATURE	663	1.0344	405		405		405
JUDICIARY	4,137	6.4546	2,524		2,524		2,524
GOVERNOR	18	0.0281	11		11		11
LT. GOVERNOR	6	0.0094	4		4		4
AUDITOR	109	0.1701	67		67		67
ATTORNEY GENERAL	351	0.5476	214		214		214
AGRICULTURE	476	0.7427	290		290		290
INSURANCE	762	1.1889	465		465		465
CONSERVATION	1,898	2.9613	1,158		1,158		1,158
ECONOMIC DEVELOPMENT	812	1.2669	495		495		495
EDUCATION	2,555	3.9863	1,559		1,559		1,559
HIGHER EDUCATION	55	0.0858	34		34		34
HEALTH	1,831	2.8567	1,117		1,117		1,117
HIGHWAYS	5,545	8.6514	3,384		3,384		3,384
LABOR	742	1.1577	453		453		453
MENTAL HEALTH	7,728	12.0573	4,716		4,716		4,716

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	1,981	3.0908	1,209		1,209		1,209
PUBLIC SAFETY	5,284	8.2441	3,224		3,224		3,224
SOCIAL SERVICES	6,735	10.5080	4,110		4,110		4,110
CORRECTIONS	10,866	16.9531	6,628		6,628		6,628
ALL OTHER	8,123	12.6736	4,957		4,957		4,957
SubTotal	64,094	100.0000	39,111		39,111		39,111
Total	64,094	100.0000	39,111		39,111		39,111

Allocation Basis: Total Number of Employees, FY 2017

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	347	10.3613	347		347		347
PUBLIC SAFETY	1,754	52.3738	1,754		1,754		1,754
ALL OTHER	1,248	37.2649	1,248		1,248		1,248
SubTotal	3,349	100.0000	3,349		3,349		3,349
Total	3,349	100.0000	3,349		3,349		3,349

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2017 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.	13	0	0	13	0
INFORMATION	607	0	0	607	0
BUDGET AND PLANNING	15	0	0	15	0
ACCOUNTING	31	0	0	31	0
FACILITIES MANAG.,	410	99	0	311	0
PERSONNEL	48	0	0	48	0
PURCHASING	24	0	0	24	0
GENERAL SERVICES	30,695	17	30,607	71	0
TREASURER	28	0	0	28	0
SECRETARY OF STATE	132	0	0	132	0
SECURITY	20	0	0	20	0
REVENUE	803	16	0	787	0
LEGISLATURE	405	0	0	405	0
JUDICIARY	2,540	16	0	2,524	0
GOVERNOR	11	0	0	11	0
LT. GOVERNOR	4	0	0	4	0
AUDITOR	67	0	0	67	0
ATTORNEY GENERAL	214	0	0	214	0
AGRICULTURE	360	70	0	290	0
INSURANCE	841	29	0	465	347
CONSERVATION	1,158	0	0	1,158	0
ECONOMIC DEVELOPMENT	501	6	0	495	0
EDUCATION	2,679	1,120	0	1,559	0
HIGHER EDUCATION	316	282	0	34	0
HEALTH	1,176	59	0	1,117	0
HIGHWAYS	3,384	0	0	3,384	0
LABOR	470	17	0	453	0
MENTAL HEALTH	5,091	375	0	4,716	0
NATURAL RESOURCES	1,402	193	0	1,209	0
PUBLIC SAFETY	54,963	47	49,938	3,224	1,754
SOCIAL SERVICES	5,440	1,330	0	4,110	0
CORRECTIONS	7,014	386	0	6,628	0
ALL OTHER	6,205	0	0	4,957	1,248

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0	0	0	0	0
Total	127,067	4,062	80,545	39,111	3,349

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 her 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:	1,216,191			1,216,191
BUILDING DEPRECIATION	6,742		6,742	
RETIREMENT/GROUP INSURANCE	340,663		340,663	
OASDHI	82,629		82,629	
BUILDING RENTAL	44,724		44,724	
INSURANCE	13		13	
COMM. OF ADMIN.		14,296	14,296	
ACCOUNTING		1,067	1,067	
PERSONNEL		6,975	6,975	
PURCHASING		9,961	9,961	
GENERAL SERVICES		376	376	
TREASURER		62	62	
SECRETARY OF STATE		1,110	1,110	
SECURITY		6,076	6,076	
REVENUE		101	101	
Total Allocated Additions:	474,771	40,024	514,795	514,795
Total To Be Allocated:	1,690,962	40,024		1,730,986

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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	824,027	0	646,859	177,168
Other Expense & Cost				
Departmental Expenditures	3,961,250	0	3,109,571	851,679
Unallowable	(3,569,086)	0	(2,801,723)	(767,363)
Departmental Totals				
Total Expenditures	1,216,191	0	954,707	261,484
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,216,191	0	954,707	261,484
Allocation Step 1				
Inbound- All Others	474,771	0	372,694	102,077
1st Allocation	1,690,962	0	1,327,401	363,561
Allocation Step 2				
Inbound- All Others	40,024	0	31,419	8,605
2nd Allocation	40,024	0	31,419	8,605
Total For 15 COMM. OF ADMIN.				
Total Allocated	1,730,986	0	1,358,820	372,166

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.	20	1.0770	14,296		14,296		14,296
INFORMATION TECHNOLOGY	971	52.2886	694,080		694,080	16,607	710,687
BUDGET AND PLANNING	25	1.3463	17,870		17,870	428	18,298
ACCOUNTING	49	2.6387	35,026		35,026	838	35,864
FACILITIES MANAG., DESIGN & CONST	497	26.7636	355,260		355,260	8,500	363,760
PERSONNEL	76	4.0926	54,326		54,326	1,300	55,626
PURCHASING	38	2.0463	27,163		27,163	650	27,813
GENERAL SERVICES	113	6.0851	80,773		80,773	1,933	82,706
ALL OTHER	66	3.6616	48,607		48,607	1,163	49,770
SubTotal	1,857	100.0000	1,327,401		1,327,401	31,419	1,358,820
Total	1,857	100.0000	1,327,401		1,327,401	31,419	1,358,820

Allocation Basis: Average Number of OA Employees, FY 2017

Allocation Source: HR Query "Number of OA Employees"

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	363,561		363,561	8,605	372,166
SubTotal	100	100.0000	363,561		363,561	8,605	372,166
Total	100	100.0000	363,561		363,561	8,605	372,166

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	DEPARTMENTAL	GENERAL GOV'T
COMM. OF ADMIN.	14,296	14,296	0
INFORMATION	710,687	710,687	0
BUDGET AND PLANNING	18,298	18,298	0
ACCOUNTING	35,864	35,864	0
FACILITIES MANAG.,	363,760	363,760	0
PERSONNEL	55,626	55,626	0
PURCHASING	27,813	27,813	0
GENERAL SERVICES	82,706	82,706	0
ALL OTHER	421,936	49,770	372,166
Direct Billed	0	0	0
Total	1,730,986	1,358,820	372,166



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:	183,261,118			183,261,118
BUILDING DEPRECIATION	338,190		338,190	
EQUIPMENT DEPRECIATION	2,889,547		2,889,547	
RETIREMENT/GROUP INSURANCE	18,275,561		18,275,561	
OASDHI	3,573,292		3,573,292	
BUILDING RENTAL	1,111,341		1,111,341	
WORKER'S COMPENSATION	98,352		98,352	
UNEMPLOYMENT COMPENSATION	6,001		6,001	
INSURANCE	607		607	
COMM. OF ADMIN.	694,080	16,607	710,687	
BUDGET AND PLANNING		19,263	19,263	
ACCOUNTING		54,127	54,127	
PERSONNEL		338,678	338,678	
PURCHASING		225,657	225,657	
GENERAL SERVICES		17,818	17,818	
TREASURER		3,121	3,121	
SECRETARY OF STATE		2,296	2,296	
SECURITY		199,587	199,587	
REVENUE		1,776	1,776	
Total Allocated Additions:	26,986,971	878,930	27,865,901	27,865,901
Total To Be Allocated:	210,248,089	878,930		211,127,019

MAXIMUS

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	49,267,574	0	49,267,574
Other Expense & Cost			
Departmental Expenditures	149,309,031	0	149,309,031
Capital Outlay - Departmental	(15,315,487)	0	(15,315,487)
Departmental Totals			
Total Expenditures	183,261,118	0	183,261,118
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	183,261,118	0	183,261,118
Allocation Step 1			
Inbound- All Others	28,986,971	0	28,986,971
1st Allocation	210,248,089	0	210,248,089
Allocation Step 2			
Inbound- All Others	878,930	0	878,930
2nd Allocation	878,930	0	878,930
Total For 18 INFORMATION TECHNOLOGY			
Total Allocated	211,127,019	0	211,127,019



**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	210,248,089		210,248,089	878,930	211,127,019
SubTotal	100	100.0000	210,248,089		210,248,089	878,930	211,127,019
Total	100	100.0000	210,248,089		210,248,089	878,930	211,127,019

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SECTION II
ALL OTHER	211,127,019	211,127,019
Direct Billed	0	0
Total	211,127,019	211,127,019

STATE OF MISSOURI
BUDGET AND PLANNING
NATURE AND EXTENT OF SERVICES

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

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

MAXIMUS

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,591,699			1,591,699
BUILDING DEPRECIATION	22,814		22,814	
EQUIPMENT DEPRECIATION	299		299	
RETIREMENT/GROUP INSURANCE	526,547		526,547	
OASDHI	110,656		110,656	
BUILDING RENTAL	67,511		67,511	
WORKER'S COMPENSATION	179		179	
INSURANCE	15		15	
COMM. OF ADMIN.	17,870	428	18,298	
BUDGET AND PLANNING		278,743	278,743	
ACCOUNTING		579	579	
PERSONNEL		8,659	8,659	
GENERAL SERVICES		430	430	
TREASURER		38	38	
SECURITY		7,291	7,291	
REVENUE		49	49	
Total Allocated Additions:	<u>745,891</u>	<u>296,217</u>	<u>1,042,108</u>	<u>1,042,108</u>
Total To Be Allocated:	<u>2,337,590</u>	<u>296,217</u>		<u>2,633,807</u>

MAXIMUS

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,520,879	0	950,549	570,330
Other Expense & Cost				
Departmental Expenditures	70,820	0	44,283	26,537
Departmental Totals				
Total Expenditures	1,591,699	0	994,812	596,887
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,591,699	0	994,812	596,887
Allocation Step 1				
Inbound- All Others	745,891	0	466,182	279,709
1st Allocation	2,337,590	0	1,460,994	876,596
Allocation Step 2				
Inbound- All Others	296,217	0	185,136	111,081
2nd Allocation	296,217	0	185,136	111,081
Total For 17 BUDGET AND PLANNING				
Total Allocated	2,633,807	0	1,646,130	967,677

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	487	1.3185	19,263		19,263		19,263
BUDGET AND PLANNING	7,047	19.0788	278,743		278,743		278,743
ACCOUNTING	358	0.9692	14,161		14,161	2,254	16,415
FACILITIES MANAG., DESIGN & CONST	2,414	6.5356	95,485		95,485	15,200	110,685
PERSONNEL	75	0.2031	2,967		2,967	472	3,439
PURCHASING	53	0.1435	2,096		2,096	334	2,430
GENERAL SERVICES	61	0.1652	2,413		2,413	384	2,797
TREASURER	45	0.1218	1,780		1,780	283	2,063
SECRETARY OF STATE	335	0.9070	13,251		13,251	2,109	15,360
SECURITY	74	0.2003	2,927		2,927	466	3,393
REVENUE	808	2.1876	31,960		31,960	5,088	37,048
JUDICIARY	868	2.3500	34,334		34,334	5,466	39,800
GOVERNOR	1,040	2.8157	41,137		41,137	6,549	47,686
LT. GOVERNOR	71	0.1922	2,808		2,808	447	3,255
AUDITOR	31	0.0839	1,226		1,226	195	1,421
ATTORNEY GENERAL	85	0.2301	3,362		3,362	535	3,897
AGRICULTURE	982	2.6587	38,843		38,843	6,183	45,026
INSURANCE	1,276	3.4546	50,472		50,472	8,035	58,507
CONSERVATION	199	0.5388	7,871		7,871	1,253	9,124
ECONOMIC DEVELOPMENT	1,539	4.1667	60,875		60,875	9,691	70,566
EDUCATION	2,468	6.6818	97,621		97,621	15,540	113,161
HIGHER EDUCATION	1,398	3.7849	55,298		55,298	8,803	64,101
HEALTH	1,628	4.4076	64,395		64,395	10,251	74,646
HIGHWAYS	848	2.2959	33,542		33,542	5,340	38,882
LABOR	1,362	3.6875	53,874		53,874	8,576	62,450
MENTAL HEALTH	1,349	3.6523	53,359		53,359	8,494	61,853
NATURAL RESOURCES	1,073	2.9050	42,442		42,442	6,756	49,198
PUBLIC SAFETY	2,322	6.2866	91,846		91,846	14,621	106,467



MAXIMUS

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

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	4,402	11.9179	174,120		174,120	27,719	201,839
CORRECTIONS	1,134	3.0702	44,855		44,855	7,140	51,995
ALL OTHER	1,104	2.9890	43,668		43,668	6,952	50,620
SubTotal	36,936	100.0000	1,460,994		1,460,994	185,136	1,646,130
Total	36,936	100.0000	1,460,994		1,460,994	185,136	1,646,130

Allocation Basis: Budget and Planning Hours by Department, FY 2017

Allocation Source: Budget and Planning Office

MAXIMUS

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	876,596		876,596	111,081	987,677
SubTotal	100	100.0000	876,596		876,596	111,081	987,677
Total	100	100.0000	876,596		876,596	111,081	987,677

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	19,263	19,263	0
BUDGET AND PLANNING	278,743	278,743	0
ACCOUNTING	16,415	16,415	0
FACILITIES MANAG.,	110,685	110,685	0
PERSONNEL	3,439	3,439	0
PURCHASING	2,430	2,430	0
GENERAL SERVICES	2,797	2,797	0
TREASURER	2,063	2,063	0
SECRETARY OF STATE	15,360	15,360	0
SECURITY	3,393	3,393	0
REVENUE	37,048	37,048	0
JUDICIARY	39,800	39,800	0
GOVERNOR	47,686	47,686	0
LT. GOVERNOR	3,255	3,255	0
AUDITOR	1,421	1,421	0
ATTORNEY GENERAL	3,897	3,897	0
AGRICULTURE	45,026	45,026	0
INSURANCE	58,507	58,507	0
CONSERVATION	9,124	9,124	0
ECONOMIC DEVELOPMENT	70,566	70,566	0
EDUCATION	113,161	113,161	0
HIGHER EDUCATION	64,101	64,101	0
HEALTH	74,646	74,646	0
HIGHWAYS	38,882	38,882	0
LABOR	62,450	62,450	0
MENTAL HEALTH	61,853	61,853	0
NATURAL RESOURCES	49,198	49,198	0
PUBLIC SAFETY	106,467	106,467	0
SOCIAL SERVICES	201,839	201,839	0
CORRECTIONS	51,995	51,995	0
ALL OTHER	1,038,297	50,620	987,677

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOVT
Direct Billed	0	0	0
Total	2,633,807	1,646,130	987,677

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:	2,199,506			2,199,506
BUILDING DEPRECIATION	51,788		51,788	
EQUIPMENT DEPRECIATION	2,998		2,998	
RETIREMENT/GROUP INSURANCE	833,645		833,645	
OASDHI	148,357		148,357	
BUILDING RENTAL	146,014		146,014	
UNEMPLOYMENT COMPENSATION	5,080		5,080	
INSURANCE	31		31	
COMM. OF ADMIN.	35,026	838	35,864	
BUDGET AND PLANNING	14,161	2,254	16,415	
ACCOUNTING		1,801	1,801	
PERSONNEL		17,078	17,078	
PURCHASING		3	3	
GENERAL SERVICES		895	895	
TREASURER		109	109	
SECRETARY OF STATE		36,908	36,908	
SECURITY		14,885	14,885	
REVENUE		2,635	2,635	
Total Allocated Additions:	1,237,100	77,406	1,314,506	1,314,506
Total To Be Allocated:	3,436,606	77,406		3,514,012

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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	2,083,375	0	591,887	1,447,946	43,542
Other Expense & Cost					
Departmental Expenditures	116,131	0	32,993	80,711	2,427
Capital Outlay	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,199,506	0	624,880	1,528,657	45,969
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,199,506	0	624,880	1,528,657	45,969
Allocation Step 1					
Inbound- All Others	1,237,100	0	351,460	859,785	25,855
1st Allocation	3,438,608	0	976,340	2,388,442	71,824
Allocation Step 2					
Inbound- All Others	77,406	0	21,991	53,797	1,618
2nd Allocation	77,406	0	21,991	53,797	1,818
Total For 18 ACCOUNTING					
Total Allocated	3,514,012	0	998,331	2,442,239	73,442



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.	486	0.0373	364		364		364
INFORMATION TECHNOLOGY	23,307	1.7903	17,479		17,479		17,479
BUDGET AND PLANNING	605	0.0465	454		454		454
ACCOUNTING	1,181	0.0907	886		886		886
FACILITIES MANAG., DESIGN & CONST	11,934	0.9167	8,950		8,950	206	9,156
PERSONNEL	1,827	0.1403	1,370		1,370	31	1,401
PURCHASING	908	0.0697	681		681	16	697
GENERAL SERVICES	2,701	0.2075	2,026		2,026	47	2,073
TREASURER	1,129	0.0867	847		847	19	866
SECRETARY OF STATE	5,270	0.4048	3,952		3,952	91	4,043
SECURITY	762	0.0585	571		571	13	584
REVENUE	31,479	2.4180	23,608		23,608	542	24,150
LEGISLATURE	15,375	1.1810	11,531		11,531	265	11,796
JUDICIARY	95,235	7.3154	71,423		71,423	1,641	73,064
GOVERNOR	513	0.0394	385		385	9	394
LT. GOVERNOR	155	0.0119	116		116	3	119
AUDITOR	2,658	0.2042	1,993		1,993	46	2,039
ATTORNEY GENERAL	8,474	0.6509	6,355		6,355	146	6,501
AGRICULTURE	11,296	0.8677	8,472		8,472	195	8,667
INSURANCE	14,047	1.0790	10,535		10,535	242	10,777
CONSERVATION	43,662	3.3538	32,745		32,745	752	33,497
ECONOMIC DEVELOPMENT	16,844	1.2939	12,632		12,632	290	12,922
EDUCATION	47,005	3.6106	35,252		35,252	810	36,062
HIGHER EDUCATION	1,357	0.1042	1,018		1,018	23	1,041
HEALTH	43,565	3.3464	32,672		32,672	751	33,423
HIGHWAYS	128,290	9.8545	96,213		96,213	2,211	98,424
LABOR	17,416	1.3378	13,061		13,061	300	13,361
MENTAL HEALTH	177,522	13.6362	133,135		133,135	3,059	136,194



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	43,431	3.3361	32,572		32,572	748	33,320
PUBLIC SAFETY	127,040	9.7584	95,276		95,276	2,189	97,465
SOCIAL SERVICES	162,646	12.4935	121,979		121,979	2,803	124,782
CORRECTIONS	262,118	20.1344	196,580		196,580	4,515	201,095
ALL OTHER	1,610	0.1237	1,207		1,207	28	1,235
SubTotal	1,301,848	100.0000	976,340		976,340	21,991	998,331
Total	1,301,848	100.0000	976,340		976,340	21,991	998,331

Allocation Basis: Number of Paychecks, FY 2017

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.	695	0.0294	703		703		703
INFORMATION TECHNOLOGY	36,236	1.5344	36,648		36,648		36,648
BUDGET AND PLANNING	124	0.0053	125		125		125
ACCOUNTING	905	0.0383	915		915		915
FACILITIES MANAG., DESIGN & CONST	59,315	2.5117	59,990		59,990	1,373	61,363
PERSONNEL	722	0.0306	730		730	17	747
PURCHASING	554	0.0235	560		560	13	573
GENERAL SERVICES	49,566	2.0988	50,130		50,130	1,148	51,278
TREASURER	62,305	2.6383	63,014		63,014	1,442	64,456
SECRETARY OF STATE	6,831	0.2893	6,909		6,909	158	7,067
SECURITY	260	0.0110	263		263	6	269
REVENUE	89,335	3.7828	90,351		90,351	2,068	92,419
LEGISLATURE	11,083	0.4693	11,209		11,209	257	11,466
JUDICIARY	54,794	2.3202	55,417		55,417	1,269	56,686
GOVERNOR	1,425	0.0603	1,441		1,441	33	1,474
LT. GOVERNOR	130	0.0055	131		131	3	134
AUDITOR	2,218	0.0939	2,243		2,243	51	2,294
ATTORNEY GENERAL	11,764	0.4981	11,898		11,898	272	12,170
AGRICULTURE	23,725	1.0046	23,995		23,995	549	24,544
INSURANCE	22,427	0.9497	22,682		22,682	519	23,201
CONSERVATION	79,624	3.3716	80,530		80,530	1,843	82,373
ECONOMIC DEVELOPMENT	34,138	1.4456	34,526		34,526	790	35,316
EDUCATION	404,350	17.1220	408,949		408,949	9,362	418,311
HIGHER EDUCATION	6,779	0.2871	6,856		6,856	157	7,013
HEALTH	153,205	6.4874	154,948		154,948	3,547	158,495
HIGHWAYS	426,040	18.0403	430,887		430,887	9,865	440,752
LABOR	117,753	4.9862	119,092		119,092	2,726	121,818
MENTAL HEALTH	116,171	4.9192	117,492		117,492	2,690	120,182

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	106,922	4.5276	108,138		108,138	2,475	110,613
PUBLIC SAFETY	131,029	5.5484	132,519		132,519	3,034	135,553
SOCIAL SERVICES	218,310	9.2442	220,793		220,793	5,054	225,847
CORRECTIONS	130,434	5.5232	131,918		131,918	3,020	134,938
ALL OTHER	2,413	0.1022	2,440		2,440	56	2,496
SubTotal	2,361,582	100.0000	2,388,442		2,388,442	53,797	2,442,239
Total	2,361,582	100.0000	2,388,442		2,388,442	53,797	2,442,239

Allocation Basis: Number of PV Documents by Agency

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

**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	71,824		71,824	1,618	73,442
SubTotal	100	100.0000	71,824		71,824	1,618	73,442
Total	100	100.0000	71,824		71,824	1,618	73,442

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
COMM. OF ADMIN.	1,067	364	703	0
INFORMATION	54,127	17,479	36,648	0
BUDGET AND PLANNING	579	454	125	0
ACCOUNTING	1,801	886	915	0
FACILITIES MANAG.,	70,519	9,156	61,363	0
PERSONNEL	2,148	1,401	747	0
PURCHASING	1,270	697	573	0
GENERAL SERVICES	53,351	2,073	51,278	0
TREASURER	65,322	866	64,456	0
SECRETARY OF STATE	11,110	4,043	7,067	0
SECURITY	853	584	269	0
REVENUE	116,569	24,150	92,419	0
LEGISLATURE	23,262	11,796	11,466	0
JUDICIARY	129,750	73,064	56,686	0
GOVERNOR	1,868	394	1,474	0
LT. GOVERNOR	253	119	134	0
AUDITOR	4,333	2,039	2,294	0
ATTORNEY GENERAL	18,671	6,501	12,170	0
AGRICULTURE	33,211	8,667	24,544	0
INSURANCE	33,978	10,777	23,201	0
CONSERVATION	115,870	33,497	82,373	0
ECONOMIC DEVELOPMENT	48,238	12,922	35,316	0
EDUCATION	454,373	36,062	418,311	0
HIGHER EDUCATION	8,054	1,041	7,013	0
HEALTH	191,918	33,423	158,495	0
HIGHWAYS	539,176	98,424	440,752	0
LABOR	135,179	13,361	121,818	0
MENTAL HEALTH	256,376	136,194	120,182	0
NATURAL RESOURCES	143,933	33,320	110,613	0
PUBLIC SAFETY	233,018	97,465	135,553	0
SOCIAL SERVICES	350,629	124,782	225,847	0
CORRECTIONS	336,033	201,095	134,938	0
ALL OTHER	77,173	1,235	2,496	73,442

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOVT
Direct Billed	0	0	0	0
Total	3,514,012	998,331	2,442,239	73,442

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:	68,091,484			68,091,484
BUILDING DEPRECIATION	251,781		251,781	
EQUIPMENT DEPRECIATION	8,617		8,617	
RETIREMENT/GROUP INSURANCE	7,735,723		7,735,723	
OASDHI	1,346,513		1,346,513	
BUILDING RENTAL	1,175,651		1,175,651	
WORKER'S COMPENSATION	829,926		829,926	
INSURANCE	410		410	
COMM. OF ADMIN.	355,260	8,500	363,760	
BUDGET AND PLANNING	95,485	15,200	110,685	
ACCOUNTING	68,940	1,579	70,519	
PERSONNEL		173,308	173,308	
PURCHASING		31,684	31,684	
GENERAL SERVICES		9,133	9,133	
TREASURER		3,735	3,735	
SECRETARY OF STATE		26,332	26,332	
SECURITY		50,125	50,125	
REVENUE		137	137	
Total Allocated Additions:	<u>11,868,306</u>	<u>319,733</u>	<u>12,188,039</u>	<u>12,188,039</u>
Total To Be Allocated:	<u><u>79,959,790</u></u>	<u><u>319,733</u></u>		<u><u>80,279,523</u></u>

MAXIMUS

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	18,739,918	0	18,739,918
Other Expense & Cost			
Departmental Expenditures	70,254,968	0	70,254,968
Capital Outlay - Departmental	(20,903,402)	0	(20,903,402)
Departmental Totals			
Total Expenditures	68,091,484	0	88,091,484
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	68,091,484	0	68,091,484
Allocation Step 1			
Inbound- All Others	11,868,306	0	11,868,306
1st Allocation	79,959,790	0	79,959,790
Allocation Step 2			
Inbound- All Others	319,733	0	319,733
2nd Allocation	319,733	0	319,733
Total For 19 FACILITIES MANAG., DESIGN &			
Total Allocated	80,279,523	0	80,279,523



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	79,959,790		79,959,790	319,733	80,279,523
SubTotal	100	100.0000	79,959,790		79,959,790	319,733	80,279,523
Total	100	100.0000	79,959,790		79,959,790	319,733	80,279,523

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	SECTION II
ALL OTHER	80,279,523	80,279,523
Direct Billed	0	0
Total	80,279,523	80,279,523

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:	3,150,087			3,150,087
BUILDING DEPRECIATION	73,188		73,188	
EQUIPMENT DEPRECIATION	641		641	
RETIREMENT/GROUP INSURANCE	1,156,512		1,156,512	
OASDHI	210,247		210,247	
BUILDING RENTAL	258,940		258,940	
INSURANCE	48		48	
COMM. OF ADMIN.	54,326	1,300	55,626	
BUDGET AND PLANNING	2,967	472	3,439	
ACCOUNTING	2,100	48	2,148	
PERSONNEL		26,460	26,460	
PURCHASING		158	158	
GENERAL SERVICES		1,397	1,397	
TREASURER		134	134	
SECRETARY OF STATE		6,111	6,111	
SECURITY		18,227	18,227	
REVENUE		82	82	
Total Allocated Additions:	1,758,969	54,389	1,813,358	1,813,358
Total To Be Allocated:	4,909,056	54,389		4,963,445

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

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	2,897,332	0	2,440,935	272,265	184,132
Other Expense & Cost					
Departmental Expenditures	252,755	0	79,724	8,893	164,138
Capital Outlays- Personnel Services	0	0	0	0	0
Departmental Totals					
Total Expenditures	3,150,087	0	2,520,659	281,158	348,270
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,150,087	0	2,520,659	281,158	348,270
Allocation Step 1					
Inbound- All Others	1,758,969	0	1,481,891	165,292	111,786
1st Allocation	4,909,056	0	4,002,550	446,450	460,056
Allocation Step 2					
Inbound- All Others	54,389	0	45,821	5,111	3,457
2nd Allocation	54,389	0	45,821	5,111	3,457
Total For 21 PERSONNEL					
Total Allocated	4,963,445	0	4,048,371	451,561	463,513



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.	18	0.0541	2,167		2,167		2,167
INFORMATION TECHNOLOGY	874	2.6292	105,235		105,235		105,235
BUDGET AND PLANNING	22	0.0662	2,649		2,649		2,649
ACCOUNTING	44	0.1324	5,298		5,298		5,298
FACILITIES MANAG., DESIGN & CONST	447	1.3447	53,822		53,822		53,822
PERSONNEL	68	0.2046	8,188		8,188		8,188
PURCHASING	34	0.1023	4,094		4,094	49	4,143
GENERAL SERVICES	102	0.3068	12,281		12,281	147	12,428
SECURITY	6	0.0180	722		722	9	731
REVENUE	1,160	3.4896	139,671		139,671	1,673	141,344
AGRICULTURE	313	0.9416	37,687		37,687	451	38,138
INSURANCE	246	0.7400	29,620		29,620	355	29,975
ECONOMIC DEVELOPMENT	687	2.0667	82,719		82,719	991	83,710
HEALTH	1,686	5.0719	203,005		203,005	2,432	205,437
LABOR	608	1.8290	73,207		73,207	877	74,084
MENTAL HEALTH	6,220	18.7113	748,928		748,928	8,971	757,899
NATURAL RESOURCES	1,364	4.1032	164,234		164,234	1,967	166,201
PUBLIC SAFETY	2,219	6.6753	267,182		267,182	3,201	270,383
SOCIAL SERVICES	6,457	19.4242	777,464		777,464	9,313	786,777
CORRECTIONS	10,604	31.8994	1,276,791		1,276,791	15,294	1,292,085
ALL OTHER	63	0.1895	7,586		7,586	91	7,677
SubTotal	33,242	100.0000	4,002,550		4,002,550	45,821	4,048,371
Total	33,242	100.0000	4,002,550		4,002,550	45,821	4,048,371

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: Average Number of Merit & UCP Employees, FY 2017

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.	20	1.0770	4,808		4,808		4,808
INFORMATION TECHNOLOGY	971	52.2886	233,443		233,443		233,443
BUDGET AND PLANNING	25	1.3463	6,010		6,010		6,010
ACCOUNTING	49	2.6387	11,780		11,780		11,780
FACILITIES MANAG., DESIGN & CONST	497	26.7636	119,486		119,486		119,486
PERSONNEL	76	4.0926	18,272		18,272		18,272
PURCHASING	38	2.0463	9,136		9,136	887	10,023
GENERAL SERVICES	113	6.0851	27,167		27,167	2,637	29,804
ALL OTHER	68	3.6618	16,348		16,348	1,587	17,935
SubTotal	1,857	100.0000	446,450		446,450	5,111	451,561
Total	1,857	100.0000	446,450		446,450	5,111	451,561

Allocation Basis: Average Number of OA Employees, FY 2017

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	460,056		460,056	3,457	463,513
SubTotal	100	100.0000	460,056		460,056	3,457	463,513
Total	100	100.0000	460,056		460,056	3,457	463,513

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.	6,975	2,167	4,808
INFORMATION	338,678	105,235	233,443
BUDGET AND PLANNING	8,659	2,649	6,010
ACCOUNTING	17,078	5,298	11,780
FACILITIES MANAG.,	173,308	53,822	119,486
PERSONNEL	26,460	8,188	18,272
PURCHASING	14,166	4,143	10,023
GENERAL SERVICES	42,232	12,428	29,804
SECURITY	731	731	0
REVENUE	141,344	141,344	0
AGRICULTURE	38,138	38,138	0
INSURANCE	29,975	29,975	0
ECONOMIC DEVELOPMENT	83,710	83,710	0
HEALTH	205,437	205,437	0
LABOR	74,084	74,084	0
MENTAL HEALTH	757,899	757,899	0
NATURAL RESOURCES	166,201	166,201	0
PUBLIC SAFETY	270,383	270,383	0
SOCIAL SERVICES	786,777	786,777	0
CORRECTIONS	1,292,085	1,292,085	0
ALL OTHER	489,125	7,677	17,935
			463,513
Direct Billed	0	0	0
Total	4,963,445	4,048,371	451,561
			463,513

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 2017.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,786,797			1,786,797
BUILDING DEPRECIATION	35,328		35,328	
RETIREMENT/GROUP INSURANCE	730,646		730,646	
OASDHI	140,057		140,057	
BUILDING RENTAL	99,611		99,611	
WORKER'S COMPENSATION	40,022		40,022	
INSURANCE	24		24	
COMM. OF ADMIN.	27,163	650	27,813	
BUDGET AND PLANNING	2,096	334	2,430	
ACCOUNTING	1,241	29	1,270	
PERSONNEL	13,230	936	14,166	
PURCHASING		23	23	
GENERAL SERVICES		698	698	
TREASURER		77	77	
SECURITY		11,240	11,240	
REVENUE		53	53	
Total Allocated Additions:	1,089,418	14,040	1,103,458	1,103,458
Total To Be Allocated:	2,876,215	14,040		2,890,255



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

	Total	General & Admin	OPERATING
Wages & Benefits			
Salaries & Wages	1,732,689	0	1,732,689
Other Expense & Cost			
Departmental Expenditures	604,108	0	604,108
Capital Outlay - Departmental	0	0	0
Refunds	(550,000)	0	(550,000)
Departmental Totals			
Total Expenditures	1,786,797	0	1,786,797
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,786,797	0	1,786,797
Allocation Step 1			
Inbound- All Others	1,089,418	0	1,089,418
1st Allocation	2,876,215	0	2,876,215
Allocation Step 2			
Inbound- All Others	14,040	0	14,040
2nd Allocation	14,040	0	14,040
Total For 22 PURCHASING			
Total Allocated	2,890,255	0	2,890,255

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.	3,527,098	0.3463	9,961		9,961		9,961
INFORMATION TECHNOLOGY	79,904,362	7.8456	225,657		225,657		225,657
ACCOUNTING	1,080	0.0001	3		3		3
FACILITIES MANAG., DESIGN & CONST	11,219,316	1.1016	31,684		31,684		31,684
PERSONNEL	55,909	0.0055	158		158		158
PURCHASING	8,033	0.0008	23		23		23
GENERAL SERVICES	12,648,249	1.2419	35,720		35,720	192	35,912
TREASURER	1,247,324	0.1225	3,523		3,523	19	3,542
SECRETARY OF STATE	8,222,760	0.8074	23,222		23,222	125	23,347
SECURITY	161,805	0.0159	457		457	2	459
REVENUE	13,620,141	1.3373	38,465		38,465	207	38,672
AUDITOR	567,279	0.0557	1,602		1,602	9	1,611
ATTORNEY GENERAL	2,514,990	0.2469	7,103		7,103	38	7,141
AGRICULTURE	2,824,269	0.2773	7,976		7,976	43	8,019
INSURANCE	1,558,306	0.1530	4,401		4,401	24	4,425
CONSERVATION	23,162,236	2.2743	65,412		65,412	352	65,764
ECONOMIC DEVELOPMENT	24,183,236	2.3745	68,296		68,296	368	68,664
EDUCATION	92,191,205	9.0521	260,357		260,357	1,401	261,758
HIGHER EDUCATION	8,646,948	0.8490	24,420		24,420	131	24,551
HEALTH	81,859,828	8.0376	231,180		231,180	1,244	232,424
LABOR	955,218	0.0938	2,698		2,698	15	2,713
MENTAL HEALTH	41,992,700	4.1232	118,591		118,591	638	119,229
NATURAL RESOURCES	9,264,703	0.9097	26,164		26,164	141	26,305
PUBLIC SAFETY	59,766,140	5.8683	168,785		168,785	908	169,693
SOCIAL SERVICES	327,153,011	32.1225	923,909		923,909	4,973	928,882
CORRECTIONS	210,864,327	20.7043	595,501		595,501	3,205	598,706
ALL OTHER	335,365	0.0329	947		947	5	952
SubTotal	1,018,455,838	100.0000	2,876,215		2,876,215	14,040	2,890,255



MAXIMUS

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

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	1,018,455,838	100.0000	2,876,215		2,876,215	14,040	2,890,255

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsoft Access Query from SAM II Data Warehouse

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING
COMM. OF ADMIN.	9,961	9,961
INFORMATION	225,657	225,657
ACCOUNTING	3	3
FACILITIES MANAG.,	31,684	31,684
PERSONNEL	158	158
PURCHASING	23	23
GENERAL SERVICES	35,912	35,912
TREASURER	3,542	3,542
SECRETARY OF STATE	23,347	23,347
SECURITY	459	459
REVENUE	38,672	38,672
AUDITOR	1,611	1,611
ATTORNEY GENERAL	7,141	7,141
AGRICULTURE	8,019	8,019
INSURANCE	4,425	4,425
CONSERVATION	65,764	65,764
ECONOMIC DEVELOPMENT	68,664	68,664
EDUCATION	261,758	261,758
HIGHER EDUCATION	24,551	24,551
HEALTH	232,424	232,424
LABOR	2,713	2,713
MENTAL HEALTH	119,229	119,229
NATURAL RESOURCES	26,305	26,305
PUBLIC SAFETY	169,693	169,693
SOCIAL SERVICES	926,882	928,882
CORRECTIONS	598,708	598,706
ALL OTHER	952	952
Direct Billed	0	0
Total	2,890,255	2,890,255

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".

Surplus Property. Surplus Property costs are allocated to "All Other".

MAXIMUS

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,872,224			16,872,224
BUILDING DEPRECIATION	40,421		40,421	
EQUIPMENT DEPRECIATION	63,878		63,878	
RETIREMENT/GROUP INSURANCE	1,620,534		1,620,534	
OASDHI	267,914		267,914	
BUILDING RENTAL	299,832		299,832	
WORKER'S COMPENSATION	43,620		43,620	
INSURANCE	30,695		30,695	
COMM. OF ADMIN.	80,773	1,933	82,706	
BUDGET AND PLANNING	2,413	384	2,797	
ACCOUNTING	52,156	1,195	53,351	
PERSONNEL	39,448	2,784	42,232	
PURCHASING	35,720	192	35,912	
GENERAL SERVICES		2,077	2,077	
TREASURER		2,740	2,740	
SECRETARY OF STATE		13	13	
SECURITY		6,987	6,987	
REVENUE		1,078	1,078	
Total Allocated Additions:	<u>2,577,404</u>	<u>19,383</u>	<u>2,596,787</u>	<u>2,596,787</u>
Total To Be Allocated:	<u><u>19,449,628</u></u>	<u><u>19,383</u></u>		<u><u>19,469,011</u></u>

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

	Total	General & Admin	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Wages & Benefits					
Salaries & Wages	3,539,180	0	822,442	2,313,989	602,749
Other Expense & Cost					
Departmental Expenditures	38,900,430	0	24,257,689	13,134,446	1,508,295
General and Administrative	273,894	0	48,170	179,078	48,646
Unallowable Risk Management	(24,233,446)	0	(24,233,446)	0	0
Capital Outlay - Departmental	(1,605,883)	0	0	(1,589,160)	(36,523)
Capital Outlay - G & A	(2,151)	0	(379)	(1,406)	(386)
Departmental Totals					
Total Expenditures	16,872,224	0	894,476	14,056,947	2,120,801
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	16,872,224	0	894,476	14,056,947	2,120,801
Allocation Step 1					
Inbound- All Others	2,577,404	0	453,293	1,685,160	438,951
1st Allocation	19,449,628	0	1,147,789	15,742,107	2,559,752
Allocation Step 2					
Inbound- All Others	19,383	0	3,409	12,673	3,301
2nd Allocation	19,383	0	3,409	12,673	3,301
Total For 23 GENERAL SERVICES					
Total Allocated	19,469,011	0	1,151,178	15,754,780	2,563,053



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.	21	0.0328	376		376		376
INFORMATION TECHNOLOGY	995	1.5524	17,818		17,818		17,818
BUDGET AND PLANNING	24	0.0374	430		430		430
ACCOUNTING	50	0.0780	895		895		895
FACILITIES MANAG., DESIGN & CONST	510	0.7957	9,133		9,133		9,133
PERSONNEL	78	0.1217	1,397		1,397		1,397
PURCHASING	39	0.0608	698		698		698
GENERAL SERVICES	116	0.1810	2,077		2,077		2,077
TREASURER	46	0.0718	824		824	3	827
SECRETARY OF STATE	217	0.3386	3,886		3,886	12	3,898
SECURITY	32	0.0499	573		573	2	575
REVENUE	1,289	2.0111	23,083		23,083	71	23,154
LEGISLATURE	663	1.0344	11,873		11,873	36	11,909
JUDICIARY	4,137	6.4546	74,084		74,084	227	74,311
GOVERNOR	18	0.0281	322		322	1	323
LT. GOVERNOR	6	0.0094	107		107		107
AUDITOR	109	0.1701	1,952		1,952	6	1,958
ATTORNEY GENERAL	351	0.5476	6,286		6,286	19	6,305
AGRICULTURE	476	0.7427	8,524		8,524	26	8,550
INSURANCE	762	1.1889	13,646		13,646	42	13,688
CONSERVATION	1,898	2.9613	33,989		33,989	104	34,093
ECONOMIC DEVELOPMENT	812	1.2669	14,541		14,541	44	14,585
EDUCATION	2,555	3.9863	45,754		45,754	140	45,894
HIGHER EDUCATION	55	0.0858	985		985	3	988
HEALTH	1,831	2.8567	32,789		32,789	100	32,889
HIGHWAYS	5,545	8.6514	99,298		99,298	304	99,602
LABOR	742	1.1577	13,287		13,287	41	13,328
MENTAL HEALTH	7,728	12.0573	138,390		138,390	423	138,813



MAXIMUS

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	1,981	3.0908	35,475		35,475	108	35,583
PUBLIC SAFETY	5,284	8.2441	94,624		94,624	289	94,913
SOCIAL SERVICES	6,735	10.5080	120,608		120,608	369	120,977
CORRECTIONS	10,866	16.9531	194,582		194,582	594	195,176
ALL OTHER	8,123	12.6736	145,463		145,463	445	145,908
SubTotal	64,094	100.0000	1,147,769		1,147,769	3,409	1,151,178
Total	64,094	100.0000	1,147,769		1,147,769	3,409	1,151,178

Allocation Basis: Total Number of Employees, FY 2017

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

MAXIMUS

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

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	15,742,107		15,742,107	12,673	15,754,780
SubTotal	100	100.0000	15,742,107		15,742,107	12,673	15,754,780
Total	100	100.0000	15,742,107		15,742,107	12,673	15,754,780

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

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

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	2,559,752		2,559,752	3,301	2,563,053
SubTotal	100	100.0000	2,559,752		2,559,752	3,301	2,563,053
Total	100	100.0000	2,559,752		2,559,752	3,301	2,563,053

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

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

Receiving Department	Total	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
COMM. OF ADMIN.	376	376	0	0
INFORMATION	17,818	17,818	0	0
BUDGET AND PLANNING	430	430	0	0
ACCOUNTING	895	895	0	0
FACILITIES MANAG.,	9,133	9,133	0	0
PERSONNEL	1,397	1,397	0	0
PURCHASING	698	698	0	0
GENERAL SERVICES	2,077	2,077	0	0
TREASURER	827	827	0	0
SECRETARY OF STATE	3,898	3,898	0	0
SECURITY	575	575	0	0
REVENUE	23,154	23,154	0	0
LEGISLATURE	11,909	11,909	0	0
JUDICIARY	74,311	74,311	0	0
GOVERNOR	323	323	0	0
LT. GOVERNOR	107	107	0	0
AUDITOR	1,958	1,958	0	0
ATTORNEY GENERAL	6,305	6,305	0	0
AGRICULTURE	8,550	8,550	0	0
INSURANCE	13,688	13,688	0	0
CONSERVATION	34,093	34,093	0	0
ECONOMIC DEVELOPMENT	14,585	14,585	0	0
EDUCATION	45,894	45,894	0	0
HIGHER EDUCATION	988	988	0	0
HEALTH	32,889	32,889	0	0
HIGHWAYS	99,602	99,602	0	0
LABOR	13,328	13,328	0	0
MENTAL HEALTH	138,813	138,813	0	0
NATURAL RESOURCES	35,583	35,583	0	0
PUBLIC SAFETY	94,913	94,913	0	0
SOCIAL SERVICES	120,977	120,977	0	0
CORRECTIONS	195,176	195,176	0	0
ALL OTHER	18,463,741	145,908	15,754,780	2,563,053

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Direct Billed	0	0	0	0
Total	19,469,011	1,151,178	15,754,780	2,563,053



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:	3,996,420			3,996,420
BUILDING DEPRECIATION	70,631		70,631	
RETIREMENT/GROUP INSURANCE	828,974		828,974	
OASDHI	156,026		156,026	
BUILDING RENTAL	181,113		181,113	
INSURANCE	28		28	
BUDGET AND PLANNING	1,780	283	2,063	
ACCOUNTING	63,861	1,461	65,322	
PURCHASING	3,523	19	3,542	
GENERAL SERVICES	824	3	827	
TREASURER		3,325	3,325	
SECRETARY OF STATE		42,687	42,687	
SECURITY		14,278	14,278	
REVENUE		428	428	
Total Allocated Additions:	1,306,760	62,484	1,369,244	1,369,244
Total To Be Allocated:	5,303,180	62,484		5,365,664

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	2,132,502	0	101,689	2,030,813
Other Expense & Cost				
Departmental Expenditures	1,063,918	0	88,909	1,775,009
Refunds	58,183,974	0	0	58,183,974
Capital Outlay- Departmental	0	0	0	0
Refunds	(58,183,974)	0	0	(58,183,974)
Departmental Totals				
Total Expenditures	3,998,420	0	190,598	3,805,822
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	3,998,420	0	190,598	3,805,822
Allocation Step 1				
Inbound- All Others	1,308,760	0	62,313	1,244,447
1st Allocation	5,303,160	0	252,911	5,050,269
Allocation Step 2				
Inbound- All Others	82,484	0	2,980	59,504
2nd Allocation	82,484	0	2,980	59,504
Total For 24 TREASURER				
Total Allocated	5,385,864	0	255,891	5,109,773



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.	1,181	0.0245	62		62		62
INFORMATION TECHNOLOGY	59,543	1.2340	3,121		3,121		3,121
BUDGET AND PLANNING	729	0.0151	38		38		38
ACCOUNTING	2,086	0.0432	109		109		109
FACILITIES MANAG., DESIGN & CONST	71,249	1.4766	3,735		3,735		3,735
PERSONNEL	2,549	0.0528	134		134		134
PURCHASING	1,462	0.0303	77		77		77
GENERAL SERVICES	52,267	1.0832	2,740		2,740		2,740
TREASURER	63,434	1.3146	3,325		3,325		3,325
SECRETARY OF STATE	12,101	0.2508	634		634	8	642
SECURITY	1,022	0.0212	54		54	1	55
REVENUE	904,090	18.7368	47,383		47,383	592	47,975
LEGISLATURE	26,458	0.5483	1,387		1,387	17	1,404
JUDICIARY	150,029	3.1093	7,864		7,864	98	7,962
GOVERNOR	1,938	0.0402	102		102	1	103
LT. GOVERNOR	285	0.0059	15		15		15
AUDITOR	4,876	0.1011	256		256	3	259
ATTORNEY GENERAL	20,238	0.4194	1,061		1,061	13	1,074
AGRICULTURE	35,021	0.7258	1,836		1,836	23	1,859
INSURANCE	36,474	0.7559	1,912		1,912	24	1,936
CONSERVATION	123,286	2.5551	6,462		6,462	80	6,542
ECONOMIC DEVELOPMENT	50,982	1.0566	2,672		2,672	33	2,705
EDUCATION	451,355	9.3542	23,658		23,658	294	23,952
HIGHER EDUCATION	8,136	0.1686	426		426	5	431
HEALTH	196,770	4.0780	10,314		10,314	128	10,442
HIGHWAYS	554,330	11.4883	29,055		29,055	361	29,416
LABOR	135,169	2.8013	7,085		7,085	88	7,173
MENTAL HEALTH	293,693	6.0867	15,394		15,394	191	15,585

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	150,353	3.1160	7,881		7,881	98	7,979
PUBLIC SAFETY	258,069	5.3484	13,527		13,527	168	13,695
SOCIAL SERVICES	759,428	15.7389	39,805		39,805	495	40,300
CORRECTIONS	392,552	8.1355	20,576		20,576	256	20,832
ALL OTHER	4,023	0.0834	211		211	3	214
SubTotal	4,825,178	100.0000	252,911		252,911	2,980	255,891
Total	4,825,178	100.0000	252,911		252,911	2,980	255,891

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

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

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	5,050,269		5,050,269	59,504	5,109,773
SubTotal	100	100.0000	5,050,269		5,050,269	59,504	5,109,773
Total	100	100.0000	5,050,269		5,050,269	59,504	5,109,773

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.	62	62	0
INFORMATION	3,121	3,121	0
BUDGET AND PLANNING	38	38	0
ACCOUNTING	109	109	0
FACILITIES MANAG.,	3,735	3,735	0
PERSONNEL	134	134	0
PURCHASING	77	77	0
GENERAL SERVICES	2,740	2,740	0
TREASURER	3,325	3,325	0
SECRETARY OF STATE	642	642	0
SECURITY	55	55	0
REVENUE	47,975	47,975	0
LEGISLATURE	1,404	1,404	0
JUDICIARY	7,962	7,962	0
GOVERNOR	103	103	0
LT. GOVERNOR	15	15	0
AUDITOR	259	259	0
ATTORNEY GENERAL	1,074	1,074	0
AGRICULTURE	1,859	1,859	0
INSURANCE	1,936	1,936	0
CONSERVATION	6,542	6,542	0
ECONOMIC DEVELOPMENT	2,705	2,705	0
EDUCATION	23,952	23,952	0
HIGHER EDUCATION	431	431	0
HEALTH	10,442	10,442	0
HIGHWAYS	29,416	29,416	0
LABOR	7,173	7,173	0
MENTAL HEALTH	15,585	15,585	0
NATURAL RESOURCES	7,979	7,979	0
PUBLIC SAFETY	13,695	13,695	0
SOCIAL SERVICES	40,300	40,300	0
CORRECTIONS	20,832	20,832	0
ALL OTHER	5,109,987	214	5,109,773

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	5,365,664	255,891	5,109,773



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:	26,566,925			26,566,925
BUILDING DEPRECIATION	495,276		495,276	
RETIREMENT/GROUP INSURANCE	3,618,952		3,618,952	
OASDHI	632,136		632,136	
BUILDING RENTAL	1,554,379		1,554,379	
WORKER'S COMPENSATION	17,098		17,098	
UNEMPLOYMENT COMPENSATION	13,299		13,299	
INSURANCE	132		132	
BUDGET AND PLANNING	13,251	2,109	15,360	
ACCOUNTING	10,861	249	11,110	
PURCHASING	23,222	125	23,347	
GENERAL SERVICES	3,886	12	3,898	
TREASURER	634	8	642	
SECRETARY OF STATE		165,810	165,810	
SECURITY		61,365	61,365	
REVENUE		562	562	
Total Allocated Additions:	<u>6,383,126</u>	<u>230,240</u>	<u>6,613,366</u>	<u>6,613,366</u>
Total To Be Allocated:	<u><u>32,950,051</u></u>	<u><u>230,240</u></u>		<u><u>33,180,291</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	6,666,732	0	1,997,193	4,669,539
Other Expense & Cost				
Departmental Expenditures	16,205,813	0	473,888	15,731,927
General and Administrative	4,512,528	0	1,312,471	3,200,057
Capital Outlay - Departmental	(389,387)	0	(42,080)	(347,287)
Capital Outlay - G & A	(628,781)	0	(182,881)	(445,900)
Postage	0	0	0	0
Departmental Totals				
Total Expenditures	26,566,925	0	3,558,589	23,008,336
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	26,566,925	0	3,558,589	23,008,336
Allocation Step 1				
Inbound- All Others	6,383,126	0	1,856,536	4,526,590
1st Allocation	32,950,051	0	5,415,125	27,534,926
Allocation Step 2				
Inbound- All Others	230,240	0	66,965	163,275
2nd Allocation	230,240	0	66,965	163,275
Total For 25 SECRETARY OF STATE				
Total Allocated	33,180,291	0	5,482,090	27,698,201



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.	87	0.0205	1,110		1,110		1,110
INFORMATION TECHNOLOGY	180	0.0424	2,296		2,296		2,296
ACCOUNTING	2,893	0.6816	36,908		36,908		36,908
FACILITIES MANAG., DESIGN & CONST	2,064	0.4863	26,332		26,332		26,332
PERSONNEL	479	0.1128	6,111		6,111		6,111
GENERAL SERVICES	1	0.0002	13		13		13
TREASURER	3,346	0.7883	42,687		42,687		42,687
SECRETARY OF STATE	12,997	3.0620	165,810		165,810		165,810
SECURITY	58	0.0137	740		740	10	750
REVENUE	1,290	0.3039	16,457		16,457	215	16,672
LEGISLATURE	1,182	0.2785	15,079		15,079	197	15,276
JUDICIARY	51,776	12.1979	660,534		660,534	8,616	669,150
GOVERNOR	213	0.0502	2,717		2,717	35	2,752
LT. GOVERNOR	6	0.0014	77		77	1	78
AUDITOR	1,649	0.3885	21,037		21,037	274	21,311
ATTORNEY GENERAL	72,753	17.1399	928,149		928,149	12,107	940,256
AGRICULTURE	920	0.2167	11,737		11,737	153	11,890
INSURANCE	11,233	2.6464	143,305		143,305	1,869	145,174
CONSERVATION	203	0.0478	2,590		2,590	34	2,624
ECONOMIC DEVELOPMENT	5,171	1.2182	65,969		65,969	860	66,829
EDUCATION	4,527	1.0665	57,753		57,753	753	58,506
HIGHER EDUCATION	2,506	0.5904	31,970		31,970	417	32,387
HEALTH	14,553	3.4286	185,680		185,660	2,422	188,082
HIGHWAYS	1,286	0.3030	16,406		16,406	214	16,620
LABOR	17,663	4.1612	225,336		225,336	2,939	228,275
MENTAL HEALTH	22,224	5.2358	283,523		283,523	3,698	287,221
NATURAL RESOURCES	12,564	2.9600	160,286		160,286	2,091	162,377
PUBLIC SAFETY	21,478	5.0600	274,006		274,006	3,574	277,580

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
SOCIAL SERVICES	76,910	18.1193	981,182		981,182	12,798	993,980
CORRECTIONS	77,191	18.1854	984,766		984,766	12,846	997,612
ALL OTHER	5,062	1.1926	64,579		64,579	842	65,421
SubTotal	424,465	100.0000	5,415,125		5,415,125	66,965	5,482,090
Total	424,465	100.0000	5,415,125		5,415,125	66,965	5,482,090

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

MAXIMUS

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	27,534,926		27,534,926	163,275	27,698,201
SubTotal	100	100.0000	27,534,926		27,534,926	163,275	27,698,201
Total	100	100.0000	27,534,926		27,534,926	163,275	27,698,201

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.	1,110	1,110	0
INFORMATION	2,296	2,296	0
ACCOUNTING	36,908	36,908	0
FACILITIES MANAG.,	26,332	26,332	0
PERSONNEL	6,111	6,111	0
GENERAL SERVICES	13	13	0
TREASURER	42,687	42,687	0
SECRETARY OF STATE	165,810	165,810	0
SECURITY	750	750	0
REVENUE	16,672	16,672	0
LEGISLATURE	15,276	15,276	0
JUDICIARY	669,150	669,150	0
GOVERNOR	2,752	2,752	0
LT. GOVERNOR	78	78	0
AUDITOR	21,311	21,311	0
ATTORNEY GENERAL	940,256	940,256	0
AGRICULTURE	11,890	11,890	0
INSURANCE	145,174	145,174	0
CONSERVATION	2,624	2,624	0
ECONOMIC DEVELOPMENT	66,829	66,829	0
EDUCATION	58,506	58,506	0
HIGHER EDUCATION	32,387	32,387	0
HEALTH	188,082	188,082	0
HIGHWAYS	16,620	16,620	0
LABOR	228,275	228,275	0
MENTAL HEALTH	287,221	287,221	0
NATURAL RESOURCES	162,377	162,377	0
PUBLIC SAFETY	277,580	277,580	0
SOCIAL SERVICES	993,980	993,980	0
CORRECTIONS	997,612	997,612	0
ALL OTHER	27,763,622	65,421	27,698,201

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

Receiving Department	Total	RECORDS	GENERAL GOVT
Direct Billed	0	0	0
Total	33,180,291	5,482,090	27,698,201

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:	1,149,672			1,149,672
BUILDING DEPRECIATION	4,085		4,085	
RETIREMENT/GROUP INSURANCE	512,451		512,451	
OASDHI	92,457		92,457	
INSURANCE	20		20	
BUDGET AND PLANNING	2,927	466	3,393	
ACCOUNTING	834	19	853	
PERSONNEL	722	9	731	
PURCHASING	457	2	459	
GENERAL SERVICES	573	2	575	
TREASURER	54	1	55	
SECRETARY OF STATE	740	10	750	
SECURITY		8,810	8,810	
Total Allocated Additions:	615,320	9,319	624,639	624,639
Total To Be Allocated:	1,764,992	9,319		1,774,311

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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,303,376	0	1,303,376
Other Expense & Cost			
Departmental Expenditures	81,105	0	81,105
General and Administrative	15,035	0	15,035
Capital Outlay - Departmental	0	0	0
Capital Outlay - G/A	(32)	0	(32)
Unallowable Security	(249,812)	0	(249,812)
Departmental Totals			
Total Expenditures	1,149,672	0	1,149,672
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,149,672	0	1,149,672
Allocation Step 1			
Inbound- All Others	615,320	0	615,320
1st Allocation	1,764,992	0	1,764,992
Allocation Step 2			
Inbound- All Others	9,319	0	9,319
2nd Allocation	9,319	0	9,319
Total For 26 SECURITY			
Total Allocated	1,774,311	0	1,774,311



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.	20	0.3442	6,076		6,076		6,076
INFORMATION TECHNOLOGY	657	11.3081	199,587		199,587		199,587
BUDGET AND PLANNING	24	0.4131	7,291		7,291		7,291
ACCOUNTING	49	0.8434	14,885		14,885		14,885
FACILITIES MANAG., DESIGN & CONST	165	2.8399	50,125		50,125		50,125
PERSONNEL	60	1.0327	18,227		18,227		18,227
PURCHASING	37	0.6368	11,240		11,240		11,240
GENERAL SERVICES	23	0.3959	6,987		6,987		6,987
TREASURER	47	0.8090	14,278		14,278		14,278
SECRETARY OF STATE	202	3.4768	61,365		61,365		61,365
SECURITY	29	0.4991	8,810		8,810		8,810
REVENUE	920	15.8347	279,484		279,484	1,906	281,390
LEGISLATURE	431	7.4182	130,931		130,931	893	131,824
JUDICIARY	60	1.0327	18,227		18,227	124	18,351
GOVERNOR	22	0.3787	6,683		6,683	46	6,729
LT. GOVERNOR	7	0.1205	2,126		2,126	15	2,141
AUDITOR	88	1.5146	26,733		26,733	182	26,915
ATTORNEY GENERAL	195	3.3563	59,238		59,238	404	59,642
AGRICULTURE	4	0.0688	1,215		1,215	8	1,223
INSURANCE	194	3.3391	58,934		58,934	402	59,336
ECONOMIC DEVELOPMENT	433	7.4527	131,539		131,539	897	132,436
EDUCATION	289	4.9742	87,794		87,794	599	88,393
HIGHER EDUCATION	55	0.9466	16,708		16,708	114	16,822
HEALTH	107	1.8417	32,505		32,505	222	32,727
HIGHWAYS	511	8.7952	155,234		155,234	1,059	156,293
LABOR	298	5.1291	90,528		90,528	618	91,146
MENTAL HEALTH	1	0.0172	304		304	2	306
NATURAL RESOURCES	316	5.4389	95,996		95,996	655	96,651



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	210	3.6145	63,795		63,795	435	64,230
SOCIAL SERVICES	343	5.9036	104,198		104,198	711	104,909
CORRECTIONS	1	0.0172	304		304	2	306
ALL OTHER	12	0.2065	3,645		3,645	25	3,670
SubTotal	5,810	100.0000	1,764,992		1,764,992	9,319	1,774,311
Total	5,810	100.0000	1,764,992		1,764,992	9,319	1,774,311

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	6,076	6,076
INFORMATION	199,587	199,587
BUDGET AND PLANNING	7,291	7,291
ACCOUNTING	14,885	14,885
FACILITIES MANAG.,	50,125	50,125
PERSONNEL	18,227	18,227
PURCHASING	11,240	11,240
GENERAL SERVICES	6,987	6,987
TREASURER	14,278	14,278
SECRETARY OF STATE	61,365	61,365
SECURITY	8,810	8,810
REVENUE	281,390	281,390
LEGISLATURE	131,824	131,824
JUDICIARY	18,351	18,351
GOVERNOR	6,729	6,729
LT. GOVERNOR	2,141	2,141
AUDITOR	26,915	26,915
ATTORNEY GENERAL	59,642	59,642
AGRICULTURE	1,223	1,223
INSURANCE	59,336	59,336
ECONOMIC DEVELOPMENT	132,436	132,436
EDUCATION	88,393	88,393
HIGHER EDUCATION	16,822	16,822
HEALTH	32,727	32,727
HIGHWAYS	156,293	156,293
LABOR	91,146	91,146
MENTAL HEALTH	306	306
NATURAL RESOURCES	96,651	96,651
PUBLIC SAFETY	64,230	64,230
SOCIAL SERVICES	104,909	104,909
CORRECTIONS	306	306
ALL OTHER	3,670	3,670

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Direct Billed	0	0
Total	<u>1,774,311</u>	<u>1,774,311</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:	477,455,374			477,455,374
BUILDING DEPRECIATION	724,766		724,766	
RETIREMENT/GROUP INSURANCE	19,860,783		19,860,783	
OASDHI	3,278,514		3,278,514	
BUILDING RENTAL	2,777,655		2,777,655	
WORKER'S COMPENSATION	212,011		212,011	
UNEMPLOYMENT COMPENSATION	30,543		30,543	
INSURANCE	803		803	
BUDGET AND PLANNING	31,960	5,088	37,048	
ACCOUNTING	113,959	2,610	116,569	
PERSONNEL	139,671	1,673	141,344	
PURCHASING	38,465	207	38,672	
GENERAL SERVICES	23,083	71	23,154	
TREASURER	47,383	592	47,975	
SECRETARY OF STATE	16,457	215	16,672	
SECURITY	279,484	1,906	281,390	
REVENUE		83,351	83,351	
Total Allocated Additions:	<u>27,575,537</u>	<u>95,713</u>	<u>27,671,250</u>	<u>27,671,250</u>
Total To Be Allocated:	<u><u>505,030,911</u></u>	<u><u>95,713</u></u>		<u><u>505,126,624</u></u>

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

	Total	General & Admin	CASHIER	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	38,094,479	0	143,853	37,950,626
Other Expense & Cost				
Departmental Expenditures	414,518,252	0	3,195	414,515,057
General and Administrative	26,487,355	0	99,946	26,367,409
Refunds	1,425,455,857	0	0	1,425,455,857
Capital Outlay - Departmental	(1,624,712)	0	0	(1,624,712)
Capital Outlay - G & A	0	0	0	0
Refunds	(1,425,455,657)	0	0	(1,425,455,657)
Departmental Totals				
Total Expenditures	477,455,374	0	246,994	477,208,380
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	477,455,374	0	246,994	477,208,380
Allocation Step 1				
Inbound- All Others	27,575,537	0	104,131	27,471,406
1st Allocation	505,030,911	0	351,125	504,679,786
Allocation Step 2				
Inbound- All Others	95,713	0	361	95,352
2nd Allocation	95,713	0	361	95,352
Total For 27 REVENUE				
Total Allocated	505,126,624	0	351,486	504,775,138

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.	3,942	0.0287	101		101		101
INFORMATION TECHNOLOGY	69,399	0.5059	1,776		1,776		1,776
BUDGET AND PLANNING	1,897	0.0138	49		49		49
ACCOUNTING	102,926	0.7504	2,635		2,635		2,635
FACILITIES MANAG., DESIGN & CONST	5,364	0.0391	137		137		137
PERSONNEL	3,203	0.0234	82		82		82
PURCHASING	2,080	0.0152	53		53		53
GENERAL SERVICES	42,117	0.3070	1,078		1,078		1,078
TREASURER	16,712	0.1218	428		428		428
SECRETARY OF STATE	21,952	0.1600	562		562		562
REVENUE	3,256,118	23.7382	83,351		83,351		83,351
LEGISLATURE	42,242	0.3080	1,081		1,081	1	1,082
JUDICIARY	251,892	1.8364	6,448		6,448	9	6,457
GOVERNOR	9,398	0.0685	241		241		241
LT. GOVERNOR	545	0.0040	14		14		14
AUDITOR	7,662	0.0559	196		196		196
ATTORNEY GENERAL	17,962	0.1309	460		460	1	461
AGRICULTURE	14,513	0.1056	372		372	1	373
INSURANCE	156	0.0011	4		4		4
CONSERVATION	115,714	0.8436	2,962		2,962	4	2,966
ECONOMIC DEVELOPMENT	29,791	0.2172	763		763	1	764
EDUCATION	3,537,213	25.7876	90,546		90,546	127	90,673
HIGHER EDUCATION	1,075,511	7.8409	27,531		27,531	38	27,569
HEALTH	437,377	3.1886	11,196		11,196	15	11,211
HIGHWAYS	476,332	3.4726	12,193		12,193	17	12,210
LABOR	12,793	0.0933	327		327		327
MENTAL HEALTH	950,170	6.9271	24,323		24,323	34	24,357
NATURAL RESOURCES	124,200	0.9055	3,179		3,179	4	3,183



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	258,613	1.8854	6,620		6,620	9	6,629
SOCIAL SERVICES	2,065,872	15.0609	52,883		52,883	73	52,956
CORRECTIONS	758,405	5.5290	19,414		19,414	27	19,441
ALL OTHER	4,689	0.0342	120		120		120
SubTotal	13,716,760	100.0000	351,125		351,125	361	351,486
Total	13,716,760	100.0000	351,125		351,125	361	351,486

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	504,679,786		504,679,786	95,352	504,775,138
SubTotal	100	100.0000	504,679,786		504,679,786	95,352	504,775,138
Total	100	100.0000	504,679,786		504,679,786	95,352	504,775,138

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.	101	101	0
INFORMATION	1,776	1,776	0
BUDGET AND PLANNING	49	49	0
ACCOUNTING	2,635	2,635	0
FACILITIES MANAG.,	137	137	0
PERSONNEL	82	82	0
PURCHASING	53	53	0
GENERAL SERVICES	1,078	1,078	0
TREASURER	428	428	0
SECRETARY OF STATE	562	562	0
REVENUE	83,351	83,351	0
LEGISLATURE	1,082	1,082	0
JUDICIARY	6,457	6,457	0
GOVERNOR	241	241	0
LT. GOVERNOR	14	14	0
AUDITOR	196	196	0
ATTORNEY GENERAL	461	461	0
AGRICULTURE	373	373	0
INSURANCE	4	4	0
CONSERVATION	2,966	2,966	0
ECONOMIC DEVELOPMENT	764	764	0
EDUCATION	90,673	90,673	0
HIGHER EDUCATION	27,569	27,569	0
HEALTH	11,211	11,211	0
HIGHWAYS	12,210	12,210	0
LABOR	327	327	0
MENTAL HEALTH	24,357	24,357	0
NATURAL RESOURCES	3,183	3,183	0
PUBLIC SAFETY	6,629	6,629	0
SOCIAL SERVICES	52,956	52,956	0
CORRECTIONS	19,441	19,441	0
ALL OTHER	504,775,258	120	504,775,138

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOVT
Direct Billed	0	0	0
Total	<u>505,126,624</u>	<u>351,486</u>	<u>504,775,138</u>

