

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2018

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 2018 proposal to establish cost allocations or billings for fiscal year 2020 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 25, 2019

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2018

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STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2020.

The fixed allocations for the Fiscal Year 2020 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2016 allocations from the Actual Fiscal Year 2018 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2018 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 2020
 BASED ON FY 2018 ACTUAL COSTS WITH CARRY-FORWARD

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	BUILDING DEPRECIATION	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	629,934	420	131,712	—	24,739	—	—
JUDICIARY	114,288	2,627	806,992	49,642	149,206	—	—
GOVERNOR	51,398	24	76,436	55,989	1,947	—	56
LT GOVERNOR	11,800	4	—	5,058	391	—	—
AUDITOR	65,260	72	55,610	1,837	5,223	—	938
ATTORNEY GENERAL	205,824	210	69,651	6,426	19,610	—	5,042
AGRICULTURE	112,513	348	(16,122)	47,936	38,064	38,643	10,154
INSURANCE	276,366	771	13,393	86,633	32,165	28,488	4,242
CONSERVATION	—	1,189	—	14,128	125,767	—	70,997
ECONOMIC DEVELOPMENT	200,172	510	(11,775)	65,225	44,737	78,485	(5,437)
EDUCATION	171,522	1,809	1,052,722	110,713	481,831	—	278,522
HIGHER ED	25,012	1,748	—	28,949	7,364	—	26,595
HEALTH	918,095	1,388	76,854	99,330	203,813	191,557	280,331
HIGHWAYS	—	3,490	—	45,531	629,417	—	—
LABOR	130,790	350	108,105	62,468	171,607	57,307	(1,934)
MENTAL HEALTH	83,175	4,991	10,914,460	72,782	276,520	703,858	128,878
NATURAL RESOURCES	514,115	1,164	282,964	51,370	141,105	144,770	17,126
PUBLIC SAFETY	270,594	45,380	2,055,989	122,351	258,648	249,235	175,136
SOCIAL SERVICES	965,676	7,075	3,181,756	192,364	391,431	707,522	943,049
CORRECTIONS	115,992	6,799	13,274,051	58,661	322,518	1,135,205	624,450
TOTAL	4,862,526	80,369	32,072,798	1,177,393	3,326,103	3,335,070	2,558,145
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Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2020
 BASED ON FY 2018 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 20
LEGISLATURE	11,944	1,517	15,235	137,915	598	954,014
JUDICIARY	74,847	9,185	675,602	21,068	3,980	1,907,437
GOVERNOR	702	111	2,453	8,314	64	197,494
LT GOVERNOR	126	24	70	(519)	11	16,965
AUDITOR	2,060	311	15,696	28,642	113	175,762
ATTORNEY GENERAL	6,211	1,126	866,354	61,725	264	1,242,443
AGRICULTURE	8,511	2,098	11,738	1,678	151	255,712
INSURANCE	12,577	1,836	119,117	64,447	2	640,037
CONSERVATION	33,854	7,026	1,753	---	1,645	256,359
ECONOMIC DEVELOPMENT	14,476	2,510	52,936	135,418	100	577,357
EDUCATION	46,649	24,457	91,749	96,328	54,087	2,410,389
HIGHER ED	995	386	30,752	17,528	11,816	151,145
HEALTH	33,021	10,842	137,552	37,365	7,744	1,997,892
HIGHWAYS	99,464	33,498	8,856	192,263	6,555	1,019,074
LABOR	11,016	8,768	204,387	80,126	63	833,053
MENTAL HEALTH	145,835	17,094	212,195	632	14,703	12,575,123
NATURAL RESOURCES	30,168	7,704	149,812	93,654	1,649	1,435,601
PUBLIC SAFETY	101,503	15,278	258,402	74,951	13,662	3,641,129
SOCIAL SERVICES	115,733	42,258	845,448	104,840	31,551	7,528,703
CORRECTIONS	184,869	20,738	1,006,257	—	11,250	16,760,790
TOTAL	934,561	206,767	4,706,364	1,156,375	160,008	54,576,479

Notes:

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

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUILDING DEPRECIATION	2018 CARRY-FORWARD	2016 ACTUAL	CARRY-FORWARD ADJUSTMENT	2018 ACTUAL	FIXED FY 20
LEGISLATURE	629,934	629,934	—	629,934	629,934
JUDICIARY	114,288	114,288	—	114,288	114,288
GOVERNOR	51,398	51,398	—	51,398	51,398
LT GOVERNOR	11,800	11,800	—	11,800	11,800
AUDITOR	65,260	65,260	—	65,260	65,260
ATTORNEY GENERAL	205,824	205,824	—	205,824	205,824
AGRICULTURE	140,781	169,049	(28,268)	140,781	112,513
INSURANCE	276,369	276,372	(3)	276,369	276,366
CONSERVATION	—	—	—	—	—
ECONOMIC DEVELOPMENT	198,977	197,782	1,195	198,977	200,172
EDUCATION	170,929	170,336	593	170,929	171,522
HIGHER ED	24,908	24,804	104	24,908	25,012
HEALTH	918,095	918,095	—	918,095	918,095
HIGHWAYS	—	—	—	—	—
LABOR	131,606	132,422	(816)	131,606	130,790
MENTAL HEALTH	83,174	83,173	1	83,174	83,175
NATURAL RESOURCES	514,114	514,113	1	514,114	514,115
PUBLIC SAFETY	269,110	267,626	1,484	269,110	270,594
SOCIAL SERVICES	990,825	1,015,974	(25,149)	990,825	965,676
CORRECTIONS	160,449	204,906	(44,457)	160,449	115,992
TOTAL	4,957,841	5,053,156	(95,315)	4,957,841	4,862,526

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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INSURANCE	2018 CARRY-FORWARD	2016 ACTUAL	CARRY-FORWARD ADJUSTMENT	2018 ACTUAL	FIXED FY 20
LEGISLATURE	408	396	12	408	420
JUDICIARY	2,530	2,433	97	2,530	2,627
GOVERNOR	18	12	6	18	24
LT GOVERNOR	4	4	—	4	4
AUDITOR	68	64	4	68	72
ATTORNEY GENERAL	215	220	(5)	215	210
AGRICULTURE	352	356	(4)	352	348
INSURANCE	801	831	(30)	801	771
CONSERVATION	1,147	1,105	42	1,147	1,189
ECONOMIC DEVELOPMENT	511	512	(1)	511	510
EDUCATION	1,691	1,573	118	1,691	1,809
HIGHER ED	1,431	1,114	317	1,431	1,748
HEALTH	1,237	1,086	151	1,237	1,388
HIGHWAYS	3,353	3,216	137	3,353	3,490
LABOR	430	510	(80)	430	350
MENTAL HEALTH	5,012	5,033	(21)	5,012	4,991
NATURAL RESOURCES	1,203	1,242	(39)	1,203	1,164
PUBLIC SAFETY	50,157	54,934	(4,777)	50,157	45,380
SOCIAL SERVICES	6,286	5,497	789	6,286	7,075
CORRECTIONS	6,865	6,931	(66)	6,865	6,799
TOTAL	83,719	87,069	(3,350)	83,719	80,369
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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WORKERS' COMP	2018 CARRY-FORWARD	2016 ACTUAL	CARRY-FORWARD ADJUSTMENT	2018 ACTUAL	FIXED FY 20
LEGISLATURE	83,913	36,114	47,799	83,913	131,712
JUDICIARY	1,042,052	1,277,112	(235,060)	1,042,052	806,992
GOVERNOR	97,610	118,784	(21,174)	97,610	76,436
LT GOVERNOR	—	—	—	—	—
AUDITOR	27,829	48	27,781	27,829	55,610
ATTORNEY GENERAL	74,586	79,521	(4,935)	74,586	69,651
AGRICULTURE	31,147	78,416	(47,269)	31,147	(16,122)
INSURANCE	7,607	1,821	5,786	7,607	13,393
CONSERVATION	—	—	—	—	—
ECONOMIC DEVELOPMENT	21,184	54,143	(32,959)	21,184	(11,775)
EDUCATION	897,386	742,050	155,336	897,386	1,052,722
HIGHER ED	—	—	—	—	—
HEALTH	214,291	351,728	(137,437)	214,291	76,854
HIGHWAYS	—	—	—	—	—
LABOR	119,416	130,727	(11,311)	119,416	108,105
MENTAL HEALTH	10,490,034	10,065,608	424,426	10,490,034	10,914,460
NATURAL RESOURCES	381,842	480,720	(98,878)	381,842	282,964
PUBLIC SAFETY	2,224,405	2,392,821	(168,416)	2,224,405	2,055,989
SOCIAL SERVICES	2,485,996	1,790,236	695,760	2,485,996	3,181,756
CORRECTIONS	12,197,160	11,120,269	1,076,891	12,197,160	13,274,051
TOTAL	30,396,458	28,720,118	1,676,340	30,396,458	32,072,798

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUDGET & PLANNING	2018 CARRY-FORWARD	2016 ACTUAL	CARRY-FORWARD ADJUSTMENT	2018 ACTUAL	FIXED FY 20
LEGISLATURE	---	---	---	---	---
JUDICIARY	42,422	35,202	7,220	42,422	49,642
GOVERNOR	50,828	45,667	5,161	50,828	55,989
LT GOVERNOR	3,470	1,882	1,588	3,470	5,058
AUDITOR	1,515	1,193	322	1,515	1,837
ATTORNEY GENERAL	4,154	1,882	2,272	4,154	6,426
AGRICULTURE	47,994	48,052	(58)	47,994	47,936
INSURANCE	62,363	38,093	24,270	62,363	86,633
CONSERVATION	9,726	5,324	4,402	9,726	14,128
ECONOMIC DEVELOPMENT	69,352	73,479	(4,127)	69,352	65,225
EDUCATION	120,620	130,527	(9,907)	120,620	110,713
HIGHER ED	59,039	89,129	(30,090)	59,039	28,949
HEALTH	79,566	59,802	19,764	79,566	99,330
HIGHWAYS	41,445	37,359	4,086	41,445	45,531
LABOR	57,280	52,092	5,188	57,280	62,468
MENTAL HEALTH	73,750	74,718	(968)	73,750	72,782
NATURAL RESOURCES	52,442	53,514	(1,072)	52,442	51,370
PUBLIC SAFETY	121,207	120,063	1,144	121,207	122,351
SOCIAL SERVICES	205,367	218,370	(13,003)	205,367	192,364
CORRECTIONS	55,422	52,183	3,239	55,422	58,661
TOTAL	1,157,962	1,138,531	19,431	1,157,962	1,177,393

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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ACCOUNTING & PAYROLL	2018 CARRY-FORWARD	2016 ACTUAL	CARRY-FORWARD ADJUSTMENT	2018 ACTUAL	FIXED FY 20
LEGISLATURE	23,179	21,619	1,560	23,179	24,739
JUDICIARY	136,769	124,332	12,437	136,769	149,206
GOVERNOR	1,809	1,671	138	1,809	1,947
LT GOVERNOR	324	257	67	324	391
AUDITOR	4,721	4,219	502	4,721	5,223
ATTORNEY GENERAL	19,153	18,696	457	19,153	19,610
AGRICULTURE	33,808	29,552	4,256	33,808	38,064
INSURANCE	31,490	30,815	675	31,490	32,165
CONSERVATION	116,587	107,407	9,180	116,587	125,767
ECONOMIC DEVELOPMENT	45,346	45,955	(609)	45,346	44,737
EDUCATION	459,434	437,037	22,397	459,434	481,831
HIGHER ED	7,236	7,108	128	7,236	7,364
HEALTH	189,580	175,347	14,233	189,580	203,813
HIGHWAYS	553,361	477,305	76,056	553,361	629,417
LABOR	144,208	116,809	27,399	144,208	171,607
MENTAL HEALTH	260,245	243,970	16,275	260,245	276,520
NATURAL RESOURCES	134,371	127,637	6,734	134,371	141,105
PUBLIC SAFETY	236,618	214,588	22,030	236,618	258,648
SOCIAL SERVICES	363,838	336,245	27,593	363,838	391,431
CORRECTIONS	325,940	329,362	(3,422)	325,940	322,518
TOTAL	3,088,017	2,849,931	238,086	3,088,017	3,326,103

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PERSONNEL	2018 CARRY-FORWARD	2016 ACTUAL	CARRY-FORWARD ADJUSTMENT	2018 ACTUAL	FIXED FY 20
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	37,739	36,835	904	37,739	38,643
INSURANCE	29,075	29,662	(587)	29,075	28,488
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	80,819	83,153	(2,334)	80,819	78,485
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	197,714	203,871	(6,157)	197,714	191,557
HIGHWAYS	---	---	---	---	---
LABOR	68,832	80,357	(11,525)	68,832	57,307
MENTAL HEALTH	733,776	763,694	(29,918)	733,776	703,858
NATURAL RESOURCES	154,991	165,212	(10,221)	154,991	144,770
PUBLIC SAFETY	258,951	268,667	(9,716)	258,951	249,235
SOCIAL SERVICES	758,341	809,160	(50,819)	758,341	707,522
CORRECTIONS	1,219,878	1,304,551	(84,673)	1,219,878	1,135,205
TOTAL	3,540,116	3,745,162	(205,046)	3,540,116	3,335,070

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PURCHASING	2018 CARRY-FORWARD	2016 ACTUAL	CARRY-FORWARD ADJUSTMENT	2018 ACTUAL	FIXED FY 20
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	28	---	28	28	56
LT GOVERNOR	---	---	---	---	---
AUDITOR	1,360	1,782	(422)	1,360	938
ATTORNEY GENERAL	4,677	4,312	365	4,677	5,042
AGRICULTURE	8,498	6,842	1,656	8,498	10,154
INSURANCE	4,445	4,648	(203)	4,445	4,242
CONSERVATION	70,331	69,665	666	70,331	70,997
ECONOMIC DEVELOPMENT	33,126	71,689	(38,563)	33,126	(5,437)
EDUCATION	264,118	249,714	14,404	264,118	278,522
HIGHER ED	23,827	21,059	2,768	23,827	26,595
HEALTH	250,650	220,969	29,681	250,650	280,331
HIGHWAYS	---	---	---	---	---
LABOR	3,839	9,612	(5,773)	3,839	(1,934)
MENTAL HEALTH	121,635	114,392	7,243	121,635	128,878
NATURAL RESOURCES	21,961	26,796	(4,835)	21,961	17,126
PUBLIC SAFETY	171,536	167,936	3,600	171,536	175,136
SOCIAL SERVICES	915,230	887,411	27,819	915,230	943,049
CORRECTIONS	619,797	615,144	4,653	619,797	624,450
TOTAL	2,515,058	2,471,971	43,087	2,515,058	2,558,145

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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GENERAL SERVICES	2018 CARRY-FORWARD	2016 ACTUAL	CARRY-FORWARD ADJUSTMENT	2018 ACTUAL	FIXED FY 20
LEGISLATURE	11,854	11,764	90	11,854	11,944
JUDICIARY	73,584	72,321	1,263	73,584	74,847
GOVERNOR	535	368	167	535	702
LT GOVERNOR	124	122	2	124	126
AUDITOR	1,978	1,896	82	1,978	2,060
ATTORNEY GENERAL	6,257	6,303	(46)	6,257	6,211
AGRICULTURE	8,592	8,673	(81)	8,592	8,511
INSURANCE	13,048	13,519	(471)	13,048	12,577
CONSERVATION	33,352	32,850	502	33,352	33,854
ECONOMIC DEVELOPMENT	14,261	14,046	215	14,261	14,476
EDUCATION	46,703	46,757	(54)	46,703	46,649
HIGHER ED	998	1,001	(3)	998	995
HEALTH	32,532	32,043	489	32,532	33,021
HIGHWAYS	97,524	95,584	1,940	97,524	99,464
LABOR	12,496	13,976	(1,480)	12,496	11,016
MENTAL HEALTH	139,681	133,527	6,154	139,681	145,835
NATURAL RESOURCES	32,835	35,502	(2,667)	32,835	30,168
PUBLIC SAFETY	96,472	91,441	5,031	96,472	101,503
SOCIAL SERVICES	118,897	122,061	(3,164)	118,897	115,733
CORRECTIONS	188,380	191,891	(3,511)	188,380	184,869
TOTAL	930,103	925,645	4,458	930,103	934,561

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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TREASURER DISBURSEMENTS	2018 CARRY-FORWARD	2016 ACTUAL	CARRY-FORWARD ADJUSTMENT	2018 ACTUAL	FIXED FY 20
LEGISLATURE	1,380	1,243	137	1,380	1,517
JUDICIARY	8,191	7,197	994	8,191	9,185
GOVERNOR	101	91	10	101	111
LT GOVERNOR	19	14	5	19	24
AUDITOR	275	239	36	275	311
ATTORNEY GENERAL	1,084	1,042	42	1,084	1,126
AGRICULTURE	1,863	1,628	235	1,863	2,098
INSURANCE	1,776	1,716	60	1,776	1,836
CONSERVATION	6,483	5,940	543	6,483	7,026
ECONOMIC DEVELOPMENT	2,519	2,528	(9)	2,519	2,510
EDUCATION	23,852	23,247	605	23,852	24,457
HIGHER ED	384	382	2	384	386
HEALTH	10,172	9,502	670	10,172	10,842
HIGHWAYS	29,712	25,926	3,786	29,712	33,498
LABOR	7,512	6,256	1,256	7,512	8,768
MENTAL HEALTH	15,577	14,060	1,517	15,577	17,094
NATURAL RESOURCES	7,355	7,006	349	7,355	7,704
PUBLIC SAFETY	13,709	12,140	1,569	13,709	15,278
SOCIAL SERVICES	39,614	36,970	2,644	39,614	42,258
CORRECTIONS	19,943	19,148	795	19,943	20,738
TOTAL	191,521	176,275	15,246	191,521	206,767

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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RECORDS MANAGEMENT	2018 CARRY-FORWARD	2016 ACTUAL	CARRY-FORWARD ADJUSTMENT	2018 ACTUAL	FIXED FY 20
LEGISLATURE	15,495	15,755	(260)	15,495	15,235
JUDICIARY	672,173	668,744	3,429	672,173	675,602
GOVERNOR	2,437	2,421	16	2,437	2,453
LT GOVERNOR	75	80	(5)	75	70
AUDITOR	19,531	23,366	(3,835)	19,531	15,696
ATTORNEY GENERAL	918,849	971,344	(52,495)	918,849	866,354
AGRICULTURE	12,309	12,880	(571)	12,309	11,738
INSURANCE	136,596	154,075	(17,479)	136,596	119,117
CONSERVATION	2,649	3,545	(896)	2,649	1,753
ECONOMIC DEVELOPMENT	62,994	73,052	(10,058)	62,994	52,936
EDUCATION	77,452	63,155	14,297	77,452	91,749
HIGHER ED	32,315	33,878	(1,563)	32,315	30,752
HEALTH	170,724	203,896	(33,172)	170,724	137,552
HIGHWAYS	15,783	22,710	(6,927)	15,783	8,856
LABOR	220,659	236,931	(16,272)	220,659	204,387
MENTAL HEALTH	249,326	286,457	(37,131)	249,326	212,195
NATURAL RESOURCES	162,376	174,940	(12,564)	162,376	149,812
PUBLIC SAFETY	274,543	290,684	(16,141)	274,543	258,402
SOCIAL SERVICES	934,095	1,022,742	(88,647)	934,095	845,448
CORRECTIONS	1,005,873	1,005,489	384	1,005,873	1,006,257
TOTAL	4,986,254	5,266,144	(279,890)	4,986,254	4,706,364

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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SECURITY	2018 CARRY-FORWARD	2016 ACTUAL	CARRY-FORWARD ADJUSTMENT	2018 ACTUAL	FIXED FY 20
LEGISLATURE	134,940	131,965	2,975	134,940	137,915
JUDICIARY	19,322	17,576	1,746	19,322	21,068
GOVERNOR	7,285	6,256	1,029	7,285	8,314
LT GOVERNOR	634	1,787	(1,153)	634	(519)
AUDITOR	27,875	27,108	767	27,875	28,642
ATTORNEY GENERAL	63,035	64,345	(1,310)	63,035	61,725
AGRICULTURE	1,584	1,490	94	1,584	1,678
INSURANCE	63,353	62,259	1,094	63,353	64,447
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	133,990	132,562	1,428	133,990	135,418
EDUCATION	90,911	85,494	5,417	90,911	96,328
HIGHER ED	17,105	16,682	423	17,105	17,528
HEALTH	33,577	29,789	3,788	33,577	37,365
HIGHWAYS	171,051	149,839	21,212	171,051	192,263
LABOR	89,960	99,794	(9,834)	89,960	80,126
MENTAL HEALTH	316	---	316	316	632
NATURAL RESOURCES	95,979	98,304	(2,325)	95,979	93,654
PUBLIC SAFETY	66,520	58,089	8,431	66,520	74,951
SOCIAL SERVICES	104,849	104,858	(9)	104,849	104,840
CORRECTIONS	---	---	---	---	---
TOTAL	1,122,286	1,088,197	34,089	1,122,286	1,156,375

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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REVENUE CASHIER	2018 CARRY-FORWARD	2016 ACTUAL	CARRY-FORWARD ADJUSTMENT	2018 ACTUAL	FIXED FY 20
LEGISLATURE	869	1,140	(271)	869	598
JUDICIARY	5,352	6,724	(1,372)	5,352	3,980
GOVERNOR	160	256	(96)	160	64
LT GOVERNOR	13	15	(2)	13	11
AUDITOR	161	209	(48)	161	113
ATTORNEY GENERAL	379	494	(115)	379	264
AGRICULTURE	209	267	(58)	209	151
INSURANCE	3	4	(1)	3	2
CONSERVATION	2,371	3,097	(726)	2,371	1,645
ECONOMIC DEVELOPMENT	339	578	(239)	339	100
EDUCATION	74,680	95,273	(20,593)	74,680	54,087
HIGHER ED	19,588	27,360	(7,772)	19,588	11,816
HEALTH	9,180	10,616	(1,436)	9,180	7,744
HIGHWAYS	9,372	12,189	(2,817)	9,372	6,555
LABOR	257	451	(194)	257	63
MENTAL HEALTH	19,589	24,475	(4,886)	19,589	14,703
NATURAL RESOURCES	2,428	3,207	(779)	2,428	1,649
PUBLIC SAFETY	10,218	6,774	3,444	10,218	13,662
SOCIAL SERVICES	44,389	57,227	(12,838)	44,389	31,551
CORRECTIONS	15,936	20,622	(4,686)	15,936	11,250
TOTAL	215,493	270,978	(55,485)	215,493	160,008

STATE OF MISSOURI
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MAXIMUS
Allocated Costs By Department

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Grantee Departments	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	629,934	0	0	0	0	83,913	0
JUDICIARY	114,288	0	0	0	0	1,042,052	0
GOVERNOR	51,398	0	0	0	0	97,610	0
LT. GOVERNOR	11,800	0	0	0	0	0	0
AUDITOR	65,260	0	0	0	0	27,829	0
ATTORNEY GENERAL	205,824	0	0	0	0	74,586	0
AGRICULTURE	140,781	0	0	0	0	31,147	0
INSURANCE	276,369	0	0	0	0	7,607	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	198,977	0	0	0	0	21,184	0
EDUCATION	170,929	0	0	0	0	897,386	0
HIGHER EDUCATION	24,908	0	0	0	0	0	0
HEALTH	918,095	0	0	0	0	214,291	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	131,606	0	0	0	0	119,416	0
MENTAL HEALTH	83,174	0	0	0	0	10,490,034	0
NATURAL RESOURCES	514,114	0	0	0	0	381,842	0
PUBLIC SAFETY	269,110	0	0	0	0	2,224,405	0
SOCIAL SERVICES	990,825	0	0	0	0	2,485,996	0
CORRECTIONS	160,449	0	0	0	0	12,197,160	0
ALL OTHER	154,072	0	0	0	278,882	2,026,978	0
SubTotal	5,111,913	0	0	0	278,882	32,423,436	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,111,913	0	0	0	278,882	32,423,436	0



MAXIMUS
Allocated Costs By Department

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Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	408	0	0	0	23,179	0	0
JUDICIARY	2,530	0	0	42,422	136,769	0	0
GOVERNOR	18	0	0	50,828	1,809	0	0
LT. GOVERNOR	4	0	0	3,470	324	0	0
AUDITOR	68	0	0	1,515	4,721	0	0
ATTORNEY GENERAL	215	0	0	4,154	19,153	0	0
AGRICULTURE	352	0	0	47,994	33,808	0	37,739
INSURANCE	801	0	0	62,363	31,490	0	29,075
CONSERVATION	1,147	0	0	9,726	116,587	0	0
ECONOMIC DEVELOPMENT	511	0	0	69,352	45,346	0	80,819
EDUCATION	1,691	0	0	120,620	459,434	0	0
HIGHER EDUCATION	1,431	0	0	59,039	7,236	0	0
HEALTH	1,237	0	0	79,566	189,580	0	197,714
HIGHWAYS	3,353	0	0	41,445	553,361	0	0
LABOR	430	0	0	57,280	144,208	0	68,832
MENTAL HEALTH	5,012	0	0	73,750	260,245	0	733,776
NATURAL RESOURCES	1,203	0	0	52,442	134,371	0	154,991
PUBLIC SAFETY	50,157	0	0	121,207	236,618	0	258,951
SOCIAL SERVICES	6,286	0	0	205,367	363,838	0	758,341
CORRECTIONS	6,865	0	0	55,422	325,940	0	1,219,878
ALL OTHER	6,230	429,037	212,609,424	1,095,148	79,461	86,979,298	465,167
SubTotal	89,949	429,037	212,609,424	2,253,110	3,167,478	86,979,298	4,005,283
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	89,949	429,037	212,609,424	2,253,110	3,167,478	86,979,298	4,005,283



MAXIMUS
Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	11,854	1,380	15,495	134,940	869	901,972
JUDICIARY	0	73,584	8,191	672,173	19,322	5,352	2,116,683
GOVERNOR	28	535	101	2,437	7,285	160	212,209
LT. GOVERNOR	0	124	19	75	634	13	16,463
AUDITOR	1,360	1,978	275	19,531	27,875	161	150,573
ATTORNEY GENERAL	4,677	6,257	1,084	918,849	63,035	379	1,298,213
AGRICULTURE	8,498	8,592	1,863	12,309	1,584	209	324,876
INSURANCE	4,445	13,048	1,776	136,596	63,353	3	626,926
CONSERVATION	70,331	33,352	6,483	2,649	0	2,371	242,646
ECONOMIC DEVELOPMENT	33,126	14,261	2,519	62,994	133,990	339	663,418
EDUCATION	264,118	46,703	23,852	77,452	90,911	74,680	2,227,776
HIGHER EDUCATION	23,827	998	384	32,315	17,105	19,588	186,831
HEALTH	250,650	32,532	10,172	170,724	33,577	9,180	2,107,318
HIGHWAYS	0	97,524	29,712	15,783	171,051	9,372	921,601
LABOR	3,839	12,496	7,512	220,659	89,960	257	856,495
MENTAL HEALTH	121,635	139,681	15,577	249,326	316	19,589	12,192,115
NATURAL RESOURCES	21,961	32,835	7,355	162,376	95,979	2,428	1,561,897
PUBLIC SAFETY	171,536	96,472	13,709	274,543	66,520	10,218	3,793,446
SOCIAL SERVICES	915,230	118,897	39,614	934,095	104,849	44,389	6,967,727
CORRECTIONS	619,797	188,380	19,943	1,005,873	0	15,936	15,815,643
ALL OTHER	1,062	18,102,813	5,003,485	27,395,737	3,484	528,334,050	882,964,328
SubTotal	2,516,120	19,032,916	5,195,006	32,381,991	1,125,770	528,549,543	936,149,156
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	2,516,120	19,032,916	5,195,006	32,381,991	1,125,770	528,549,543	936,149,156

MAXIMUS
Allocated Costs By Department

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Detail

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	901,972	0	901,972
JUDICIARY	0	2,116,683	0	2,116,683
GOVERNOR	0	212,209	0	212,209
LT. GOVERNOR	0	16,463	0	16,463
AUDITOR	0	150,573	0	150,573
ATTORNEY GENERAL	0	1,298,213	0	1,298,213
AGRICULTURE	0	324,876	0	324,876
INSURANCE	0	626,926	0	626,926
CONSERVATION	0	242,646	0	242,646
ECONOMIC DEVELOPMENT	0	663,418	0	663,418
EDUCATION	0	2,227,776	0	2,227,776
HIGHER EDUCATION	0	186,831	0	186,831
HEALTH	0	2,107,318	0	2,107,318
HIGHWAYS	0	921,601	0	921,601
LABOR	0	856,495	0	856,495
MENTAL HEALTH	0	12,192,115	0	12,192,115
NATURAL RESOURCES	0	1,561,897	0	1,561,897
PUBLIC SAFETY	0	3,793,446	0	3,793,446
SOCIAL SERVICES	0	6,967,727	0	6,967,727
CORRECTIONS	0	15,815,643	0	15,815,643
ALL OTHER	0	882,964,328	0	882,964,328
SubTotal	0	936,149,156	0	936,149,156
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	936,149,156	0	936,149,156



SCHEDULE 1
FISCAL 2018

STATE OF MISSOURI
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2018 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 2018 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	12,325,541
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

SCHEDULE 1
FISCAL 2018

STATE OF MISSOURI

BUILDING DEPRECIATION (Continued)

NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2018 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:	7,287,999			7,287,999
Total Allocated Additions:			0	0
Total To Be Allocated:	7,287,999	0		7,287,999



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

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	Total	General & Admin	AG FEED/SEED LAB	BROADWAY	CAPITOL
Other Expense & Cost					
BUILDING DEPRECIATION	7,287,999	0	52,100	193,495	856,788
Departmental Totals					
Total Expenditures	7,287,999	0	52,100	193,495	856,788
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,287,999	0	52,100	193,495	856,788
Allocation Step 1					
1st Allocation	7,287,999	0	52,100	193,495	856,788
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	7,287,999	0	52,100	193,495	856,788



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

Fiscal Year 2018 SWCAP

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	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

Fiscal Year 2018 SWCAP

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	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Other Expense & Cost					
BUILDING DEPRECIATION	308,139	484,151	549,115	207,759	74,402
Departmental Totals					
Total Expenditures	308,139	484,151	549,115	207,759	74,402
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	308,139	484,151	549,115	207,759	74,402
Allocation Step 1					
1st Allocation	308,139	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	308,139	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**

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	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: Facilites 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 - 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	9.4468	32,642		32,642		32,642
GOVERNOR	2,426	1.7935	6,197		6,197		6,197
AUDITOR	1,114	0.8236	2,846		2,846		2,846
ATTORNEY GENERAL	9,510	7.0307	24,294		24,294		24,294
INSURANCE	7,151	5.2867	18,268		18,268		18,268
ECONOMIC DEVELOPMENT	5,139	3.7993	13,128		13,128		13,128
EDUCATION	2,462	1.8202	6,289		6,289		6,289
PUBLIC SAFETY	2,328	1.7211	5,947		5,947		5,947
SOCIAL SERVICES	80,033	59.1685	204,451		204,451		204,451
CORRECTIONS	8,580	6.3432	21,918		21,918		21,918
ALL OTHER	833	0.6158	2,128		2,128		2,128
SubTotal	135,263	100.0000	345,540		345,540		345,540
Total	135,263	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	4,389		4,389		4,389
GENERAL SERVICES	1,469	0.7907	2,437		2,437		2,437
EDUCATION	85,110	45.8133	141,168		141,168		141,168
HIGHER EDUCATION	15,017	8.0834	24,908		24,908		24,908
PUBLIC SAFETY	24,362	13.1136	40,408		40,408		40,408
SOCIAL SERVICES	57,043	30.7053	94,615		94,615		94,615
ALL OTHER	129	0.0694	214		214		214
SubTotal	185,776	100.0000	308,139		308,139		308,139
Total	185,776	100.0000	308,139		308,139		308,139

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

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	1.8558	1,381		1,381		1,381
REVENUE	19,473	36.1381	26,887		26,887		26,887
AGRICULTURE	33,412	62.0061	46,134		46,134		46,134
SubTotal	53,885	100.0000	74,402		74,402		74,402
Total	53,885	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
FACILTIES MANAG., DESIGN & CONST	467	0.4956	961		961		961
SOCIAL SERVICES	56,931	60.4132	117,156		117,156		117,156
ALL OTHER	36,838	39.0912	75,807		75,807		75,807
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	4,962	5.9647	9,478		9,478		9,478
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	1,770	2.1277	3,381		3,381		3,381
SOCIAL SERVICES	45,963	55.2514	87,795		87,795		87,795
SubTotal	83,189	100.0000	158,903		158,903		158,903
Total	83,189	100.0000	158,903		158,903		158,903

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

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

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	230	0.6866	850		850		850
FACILITIES MANAG., DESIGN & CONST	1,245	3.7165	4,603		4,603		4,603
REVENUE	48	0.1433	177		177		177
EDUCATION	3,231	9.6451	11,945		11,945		11,945
HEALTH	2,410	7.1942	8,909		8,909		8,909
LABOR	1,846	5.5106	6,824		6,824		6,824
MENTAL HEALTH	1,509	4.5046	5,579		5,579		5,579
PUBLIC SAFETY	1,779	5.3106	6,577		6,577		6,577
SOCIAL SERVICES	14,539	43.4014	53,750		53,750		53,750
CORRECTIONS	4,898	14.6213	18,107		18,107		18,107
ALL OTHER	1,764	5.2658	6,521		6,521		6,521
SubTotal	33,499	100.0000	123,842		123,842		123,842
Total	33,499	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

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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

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Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	97,595	18.8360	340,488		340,488		340,488
ACCOUNTING	14,844	2.8649	51,788		51,788		51,788
FACILITIES MANAG., DESIGN & CONST	27,489	5.3054	95,903		95,903		95,903
PERSONNEL	20,978	4.0488	73,188		73,188		73,188
PURCHASING	11,537	2.2267	40,250		40,250		40,250
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	180,260	34.7904	628,888		628,888		628,888
AUDITOR	14,410	2.7812	50,273		50,273		50,273
INSURANCE	52,076	10.0508	181,682		181,682		181,682
ECONOMIC DEVELOPMENT	48,891	9.4360	170,570		170,570		170,570
SOCIAL SERVICES	4,343	0.8382	15,152		15,152		15,152
ALL OTHER	15,695	3.0292	54,756		54,756		54,756
SubTotal	518,130	100.0000	1,807,644		1,807,644		1,807,644
Total	518,130	100.0000	1,807,644		1,807,644		1,807,644

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - WAINRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	16,868	11.7440	65,232		65,232		65,232
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	3,951	2.7508	15,279		15,279		15,279
LABOR	32,267	22.4652	124,782		124,782		124,782
MENTAL HEALTH	20,065	13.9698	77,595		77,595		77,595
PUBLIC SAFETY	447	0.3112	1,729		1,729		1,729
SOCIAL SERVICES	57,614	40.1125	222,803		222,803		222,803
ALL OTHER	1,108	0.7714	4,285		4,285		4,285
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	343,589	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.,	313,358	0	1,052	122,085	3,443	0	0
PERSONNEL	73,188	0	0	0	0	0	0
PURCHASING	40,250	0	0	0	0	0	0
GENERAL SERVICES	40,432	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	713,933	0	0	0	0	0	0
LEGISLATURE	629,934	0	0	629,934	0	0	0
JUDICIARY	114,288	0	0	0	0	0	0
GOVERNOR	51,398	0	0	32,776	0	0	0
LT. GOVERNOR	11,800	0	0	11,800	0	0	0
AUDITOR	65,260	0	0	4,390	0	0	0
ATTORNEY GENERAL	205,824	0	133,693	0	0	0	0
AGRICULTURE	140,781	52,100	0	0	0	0	42,547
INSURANCE	276,369	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	198,977	0	0	0	0	0	0
EDUCATION	170,929	0	0	0	0	0	0
HIGHER EDUCATION	24,908	0	0	0	0	0	0
HEALTH	918,095	0	0	0	0	0	805,224
LABOR	131,606	0	0	0	0	0	0
MENTAL HEALTH	83,174	0	0	0	0	0	0
NATURAL RESOURCES	514,114	0	0	2,089	0	70,439	0
PUBLIC SAFETY	269,110	0	0	0	0	0	0
SOCIAL SERVICES	990,825	0	58,750	0	0	0	0
CORRECTIONS	160,449	0	0	0	0	0	0
ALL OTHER	154,072	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	7,287,999	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	4,389	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	2,437	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	26,887
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	46,134
INSURANCE	18,268	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	13,128	0	0	0	0	0	0
EDUCATION	6,289	0	141,168	0	0	11,527	0
HIGHER EDUCATION	0	0	24,908	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	40,408	0	105,278	0	0
SOCIAL SERVICES	204,451	136,353	94,615	0	0	0	0
CORRECTIONS	21,918	0	0	0	0	120,424	0
ALL OTHER	2,128	0	214	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	308,139	484,151	549,115	207,759	74,402



MAXIMUS

Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

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Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	850	0	340,488
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	51,788
FACILITIES MANAG.,	0	961	0	9,478	4,603	0	95,903
PERSONNEL	0	0	0	0	0	0	73,188
PURCHASING	0	0	0	0	0	0	40,250
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	628,888
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	114,288	0
GOVERNOR	0	0	0	1,415	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	3,408	0	0	50,273
ATTORNEY GENERAL	0	0	0	9,669	0	38,168	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	0	0	60,498	0	0	0	181,682
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	170,570
EDUCATION	0	0	0	0	11,945	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	5,579	0	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	105,790	0	0	3,381	6,577	0	0
SOCIAL SERVICES	0	117,156	0	87,795	53,750	0	15,152
CORRECTIONS	0	0	0	0	18,107	0	0
ALL OTHER	0	75,807	0	0	6,521	0	54,756

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.,	65,232
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	15,279
EDUCATION	0
HIGHER EDUCATION	0
HEALTH	0
LABOR	124,782
MENTAL HEALTH	77,595
NATURAL RESOURCES	0
PUBLIC SAFETY	1,729
SOCIAL SERVICES	222,803
CORRECTIONS	0
ALL OTHER	4,285



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

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



SCHEDULE 2
FISCAL 2018

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 2018 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:	2,141,220			2,141,220
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>2,141,220</u>	<u>0</u>	<u></u>	<u>2,141,220</u>

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

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	2,141,220	0	2,141,220
Departmental Totals			
Total Expenditures	2,141,220	0	2,141,220
Deductions			
Total Deductions	0	0	0
Functional Cost	2,141,220	0	2,141,220
Allocation Step 1			
1st Allocation	2,141,220	0	2,141,220
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	2,141,220	0	2,141,220



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	2,079,827	97.1328	2,079,827		2,079,827		2,079,827
BUDGET AND PLANNING	233	0.0109	233		233		233
ACCOUNTING	2,317	0.1082	2,317		2,317		2,317
FACILITIES MANAG., DESIGN & CONST	6,501	0.3036	6,501		6,501		6,501
GENERAL SERVICES	52,342	2.4445	52,342		52,342		52,342
SubTotal	2,141,220	100.0000	2,141,220		2,141,220		2,141,220
Total	2,141,220	100.0000	2,141,220		2,141,220		2,141,220

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	2,079,827	2,079,827
BUDGET AND PLANNING	233	233
ACCOUNTING	2,317	2,317
FACILITIES MANAG.,	6,501	6,501
GENERAL SERVICES	52,342	52,342
Direct Billed	0	0
Total	2,141,220	2,141,220

SCHEDULE 3
FISCAL 2018

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:	60,105,672			60,105,672
Total Allocated Additions:			0	0
Total To Be Allocated:	60,105,672	0		60,105,672



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	763,801,038	0	763,801,038
Non-Central Service Costs	(703,695,366)	0	(703,695,366)
Departmental Totals			
Total Expenditures	60,105,672	0	60,105,672
Deductions			
Total Deductions	0	0	0
Functional Cost	60,105,672	0	60,105,672
Allocation Step 1			
1st Allocation	60,105,672	0	60,105,672
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07 RETIREMENT/GROUP			
Total Allocated	60,105,672	0	60,105,672



MAXIMUS

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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.	434,050	0.7221	434,050		434,050		434,050
INFORMATION TECHNOLOGY	19,830,646	32.9930	19,830,646		19,830,646		19,830,646
BUDGET AND PLANNING	555,650	0.9245	555,650		555,650		555,650
ACCOUNTING	897,050	1.4925	897,050		897,050		897,050
FACILITIES MANAG., DESIGN & CONST	8,318,178	13.8393	8,318,178		8,318,178		8,318,178
PERSONNEL	1,126,046	1.8734	1,126,046		1,126,046		1,126,046
PURCHASING	732,853	1.2193	732,853		732,853		732,853
GENERAL SERVICES	1,687,650	2.8078	1,687,650		1,687,650		1,687,650
TREASURER	903,648	1.5034	903,648		903,648		903,648
SECRETARY OF STATE	3,945,038	6.5635	3,945,038		3,945,038		3,945,038
SECURITY	547,322	0.9106	547,322		547,322		547,322
REVENUE	21,127,541	35.1506	21,127,541		21,127,541		21,127,541
SubTotal	60,105,672	100.0000	60,105,672		60,105,672		60,105,672
Total	60,105,672	100.0000	60,105,672		60,105,672		60,105,672

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2018

MAXIMUS

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	434,050	434,050
INFORMATION	19,830,646	19,830,646
BUDGET AND PLANNING	555,650	555,650
ACCOUNTING	897,050	897,050
FACILITIES MANAG.,	8,318,178	8,318,178
PERSONNEL	1,126,046	1,126,046
PURCHASING	732,853	732,853
GENERAL SERVICES	1,687,650	1,687,650
TREASURER	903,648	903,648
SECRETARY OF STATE	3,945,038	3,945,038
SECURITY	547,322	547,322
REVENUE	21,127,541	21,127,541
Direct Billed	0	0
Total	<u>60,105,672</u>	<u>60,105,672</u>



SCHEDULE 4
FISCAL 2018

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:	10,048,022			10,048,022
Total Allocated Additions:			0	0
Total To Be Allocated:	10,048,022	0		10,048,022

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	149,984,437	0	149,984,437
Non-Central Service Costs	(139,936,415)	0	(139,936,415)
Departmental Totals			
Total Expenditures	10,048,022	0	10,048,022
Deductions			
Total Deductions	0	0	0
Functional Cost	10,048,022	0	10,048,022
Allocation Step 1			
1st Allocation	10,048,022	0	10,048,022
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	10,048,022	0	10,048,022



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Fiscal Year 2018 SWCAP
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Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	92,081	0.9164	92,081		92,081		92,081
INFORMATION TECHNOLOGY	3,607,094	35.8984	3,607,094		3,607,094		3,607,094
BUDGET AND PLANNING	116,439	1.1588	116,439		116,439		116,439
ACCOUNTING	146,710	1.4601	146,710		146,710		146,710
FACILITIES MANAG., DESIGN & CONST	1,348,465	13.4202	1,348,465		1,348,465		1,348,465
PERSONNEL	193,480	1.9256	193,480		193,480		193,480
PURCHASING	132,882	1.3225	132,882		132,882		132,882
GENERAL SERVICES	257,918	2.5669	257,918		257,918		257,918
TREASURER	157,428	1.5668	157,428		157,428		157,428
SECRETARY OF STATE	638,958	6.3590	638,958		638,958		638,958
SECURITY	94,809	0.9436	94,809		94,809		94,809
REVENUE	3,261,758	32.4617	3,261,758		3,261,758		3,261,758
SubTotal	10,048,022	100.0000	10,048,022		10,048,022		10,048,022
Total	10,048,022	100.0000	10,048,022		10,048,022		10,048,022

Allocation Basis: OASDHI Payments for Central Service Agencies
Allocation Source: HR Access Query for Fiscal Year 2018

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	92,081	92,081
INFORMATION	3,607,094	3,607,094
BUDGET AND PLANNING	116,439	116,439
ACCOUNTING	146,710	146,710
FACILITIES MANAG.,	1,348,465	1,348,465
PERSONNEL	193,480	193,480
PURCHASING	132,882	132,882
GENERAL SERVICES	257,918	257,918
TREASURER	157,428	157,428
SECRETARY OF STATE	638,958	638,958
SECURITY	94,809	94,809
REVENUE	3,261,758	3,261,758
Direct Billed	0	0
Total	<u>10,048,022</u>	<u>10,048,022</u>

SCHEDULE 5
FISCAL 2018

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 2018 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

Fiscal Year 2018 SWCAP

2018

Version 1.0027-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,089,714			8,089,714
Total Allocated Additions:			0	0
Total To Be Allocated:	8,089,714	0		8,089,714

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			

Total Expenditures	104,301,423	0	104,301,423
Non-Central Service Costs	(94,562,511)	0	(94,562,511)
Section II Costs	(1,649,198)	0	(1,649,198)
Departmental Totals			

Total Expenditures	8,089,714	0	8,089,714
Deductions			

Total Deductions	0	0	0
Functional Cost			

Functional Cost	8,089,714	0	8,089,714
Allocation Step 1			

1st Allocation	8,089,714	0	8,089,714
Allocation Step 2			

2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			

Total Allocated	8,089,714	0	8,089,714

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.	45,900	0.5674	45,900		45,900		45,900
INFORMATION TECHNOLOGY	1,122,273	13.8728	1,122,273		1,122,273		1,122,273
BUDGET AND PLANNING	69,286	0.8565	69,286		69,286		69,286
ACCOUNTING	149,853	1.8524	149,853		149,853		149,853
FACILITIES MANAG., DESIGN & CONST	1,206,558	14.9147	1,206,558		1,206,558		1,206,558
PERSONNEL	265,747	3.2850	265,747		265,747		265,747
PURCHASING	102,230	1.2637	102,230		102,230		102,230
GENERAL SERVICES	304,669	3.7661	304,669		304,669		304,669
TREASURER	181,629	2.2452	181,629		181,629		181,629
SECRETARY OF STATE	1,560,698	19.2924	1,560,698		1,560,698		1,560,698
REVENUE	2,801,989	34.6364	2,801,989		2,801,989		2,801,989
ALL OTHER	278,882	3.4474	278,882		278,882		278,882
SubTotal	8,089,714	100.0000	8,089,714		8,089,714		8,089,714
Total	8,089,714	100.0000	8,089,714		8,089,714		8,089,714

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.	45,900	45,900
INFORMATION	1,122,273	1,122,273
BUDGET AND PLANNING	69,286	69,286
ACCOUNTING	149,853	149,853
FACILITIES MANAG.,	1,206,558	1,206,558
PERSONNEL	265,747	265,747
PURCHASING	102,230	102,230
GENERAL SERVICES	304,669	304,669
TREASURER	181,629	181,629
SECRETARY OF STATE	1,560,698	1,560,698
REVENUE	2,801,989	2,801,989
ALL OTHER	278,882	278,882
Direct Billed	0	0
Total	8,089,714	8,089,714

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:	33,306,003			33,306,003
Total Allocated Additions:			0	0
Total To Be Allocated:	33,306,003	0		33,306,003



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	33,306,003	0	33,306,003
Departmental Totals			
Total Expenditures	33,306,003	0	33,306,003
Deductions			
Total Deductions	0	0	0
Functional Cost	33,306,003	0	33,306,003
Allocation Step 1			
1st Allocation	33,306,003	0	33,306,003
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	33,306,003	0	33,306,003

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	183,714	0.5711	190,224		190,224		190,224
BUDGET AND PLANNING	1,887	0.0059	1,954		1,954		1,954
FACILITIES MANAG., DESIGN & CONST	517,406	1.6085	535,740		535,740		535,740
PURCHASING	13,130	0.0408	13,595		13,595		13,595
GENERAL SERVICES	21,229	0.0660	21,981		21,981		21,981
SECRETARY OF STATE	3,162	0.0098	3,274		3,274		3,274
REVENUE	111,836	0.3477	115,799		115,799		115,799
LEGISLATURE	81,042	0.2519	83,913		83,913		83,913
JUDICIARY	1,006,392	3.1287	1,042,052		1,042,052		1,042,052
GOVERNOR	94,270	0.2931	97,610		97,610		97,610
AUDITOR	26,877	0.0836	27,829		27,829		27,829
ATTORNEY GENERAL	72,034	0.2239	74,586		74,586		74,586
AGRICULTURE	30,081	0.0935	31,147		31,147		31,147
INSURANCE	7,347	0.0228	7,607		7,607		7,607
ECONOMIC DEVELOPMENT	20,459	0.0636	21,184		21,184		21,184
EDUCATION	866,676	2.6944	897,386		897,386		897,386
HEALTH	206,958	0.6434	214,291		214,291		214,291
LABOR	115,329	0.3585	119,416		119,416		119,416
MENTAL HEALTH	10,131,053	31.4959	10,490,034		10,490,034		10,490,034
NATURAL RESOURCES	368,775	1.1465	381,842		381,842		381,842
PUBLIC SAFETY	2,148,283	6.6787	2,224,405		2,224,405		2,224,405
SOCIAL SERVICES	2,400,922	7.4641	2,485,996		2,485,996		2,485,996
CORRECTIONS	11,779,759	36.6217	12,197,160		12,197,160		12,197,160
ALL OTHER	1,957,613	6.0859	2,026,978		2,026,978		2,026,978
SubTotal	32,166,234	100.0000	33,306,003		33,306,003		33,306,003
Total	32,166,234	100.0000	33,306,003		33,306,003		33,306,003

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

Allocation Basis: Worker's Compensation Payments for FY 2018

Allocation Source: FY 2018 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	190,224	190,224
BUDGET AND PLANNING	1,954	1,954
FACILITIES MANAG.,	535,740	535,740
PURCHASING	13,595	13,595
GENERAL SERVICES	21,981	21,981
SECRETARY OF STATE	3,274	3,274
REVENUE	115,799	115,799
LEGISLATURE	83,913	83,913
JUDICIARY	1,042,052	1,042,052
GOVERNOR	97,610	97,610
AUDITOR	27,829	27,829
ATTORNEY GENERAL	74,586	74,586
AGRICULTURE	31,147	31,147
INSURANCE	7,607	7,607
ECONOMIC DEVELOPMENT	21,184	21,184
EDUCATION	897,386	897,386
HEALTH	214,291	214,291
LABOR	119,416	119,416
MENTAL HEALTH	10,490,034	10,490,034
NATURAL RESOURCES	381,842	381,842
PUBLIC SAFETY	2,224,405	2,224,405
SOCIAL SERVICES	2,485,996	2,485,996
CORRECTIONS	12,197,160	12,197,160
ALL OTHER	2,026,978	2,026,978
Direct Billed	0	0
Total	33,306,003	33,306,003

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 2018. 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:	77,932			77,932
Total Allocated Additions:			0	0
Total To Be Allocated:	77,932	0		77,932



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	1,423,732	0	1,423,732
Non-Central Service Costs	(1,342,873)	0	(1,342,873)
Section II Costs	(2,927)	0	(2,927)
Departmental Totals			
Total Expenditures	77,932	0	77,932
Deductions			
Total Deductions	0	0	0
Functional Cost	77,932	0	77,932
Allocation Step 1			
1st Allocation	77,932	0	77,932
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	77,932	0	77,932

MAXIMUS

Schedule .4 - Detail Activity Allocations
For Department UNEMPLOYMENT COMPENSATION

Fiscal Year 2018 SWCAP

2018

Version 1.0027-1

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	10,688	13.7145	10,688		10,688		10,688
PERSONNEL	3,256	4.1780	3,256		3,256		3,256
GENERAL SERVICES	1,940	2.4894	1,940		1,940		1,940
SECRETARY OF STATE	29,238	37.5173	29,238		29,238		29,238
REVENUE	32,810	42.1008	32,810		32,810		32,810
SubTotal	77,932	100.0000	77,932		77,932		77,932
Total	77,932	100.0000	77,932		77,932		77,932

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2018 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	10,688	10,688
PERSONNEL	3,256	3,256
GENERAL SERVICES	1,940	1,940
SECRETARY OF STATE	29,238	29,238
REVENUE	32,810	32,810
Direct Billed	0	0
Total	<u>77,932</u>	<u>77,932</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 2018.

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:	119,947			119,947
Total Allocated Additions:			0	0
Total To Be Allocated:	119,947	0		119,947

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

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	5,789	0	5,789	0	0
Insurance/Bond Premium	114,158	0	0	71,778	39,031
Departmental Totals					
Total Expenditures	119,947	0	5,789	71,778	39,031
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	119,947	0	5,789	71,778	39,031
Allocation Step 1					
1st Allocation	119,947	0	5,789	71,778	39,031
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	119,947	0	5,789	71,778	39,031



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	25,537	6.6957	388		388		388
GENERAL SERVICES	9,015	2.3637	137		137		137
REVENUE	8,326	2.1831	126		126		126
AGRICULTURE	3,724	0.9764	57		57		57
INSURANCE	313	0.0821	5		5		5
ECONOMIC DEVELOPMENT	1,411	0.3700	21		21		21
EDUCATION	5,589	1.4654	85		85		85
HIGHER EDUCATION	92,009	24.1245	1,397		1,397		1,397
HEALTH	7,826	2.0520	119		119		119
MENTAL HEALTH	13,864	3.6351	210		210		210
NATURAL RESOURCES	4,864	1.2753	74		74		74
PUBLIC SAFETY	38,445	10.0802	584		584		584
SOCIAL SERVICES	144,913	37.9955	2,198		2,198		2,198
CORRECTIONS	25,557	6.7010	388		388		388
SubTotal	381,393	100.0000	5,789		5,789		5,789
Total	381,393	100.0000	5,789		5,789		5,789

Allocation Basis: Vehicle Claims by Departments for FY 2018

Allocation Source: FY 2018 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	27,276	38.0005	27,276		27,276		27,276
PUBLIC SAFETY	44,502	61.9995	44,502		44,502		44,502
SubTotal	71,778	100.0000	71,778		71,778		71,778
Total	71,778	100.0000	71,778		71,778		71,778

Allocation Basis: Actual Aircraft Liability Premiums, FY 2018
Allocation Source: FY 2018 CAFR work papers

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	20	0.0314	12		12		12
INFORMATION TECHNOLOGY	987	1.5497	605		605		605
BUDGET AND PLANNING	26	0.0408	16		16		16
ACCOUNTING	48	0.0754	29		29		29
FACILITIES MANAG., DESIGN & CONST	505	0.7929	309		309		309
PERSONNEL	64	0.1005	39		39		39
PURCHASING	35	0.0550	21		21		21
GENERAL SERVICES	111	0.1743	68		68		68
TREASURER	46	0.0722	28		28		28
SECRETARY OF STATE	220	0.3454	135		135		135
SECURITY	37	0.0581	23		23		23
REVENUE	1,283	2.0145	786		786		786
LEGISLATURE	665	1.0441	408		408		408
JUDICIARY	4,128	6.4815	2,530		2,530		2,530
GOVERNOR	30	0.0471	18		18		18
LT. GOVERNOR	7	0.0110	4		4		4
AUDITOR	111	0.1743	68		68		68
ATTORNEY GENERAL	351	0.5511	215		215		215
AGRICULTURE	482	0.7568	295		295		295
INSURANCE	732	1.1493	449		449		449
CONSERVATION	1,871	2.9377	1,147		1,147		1,147
ECONOMIC DEVELOPMENT	800	1.2561	490		490		490
EDUCATION	2,620	4.1137	1,606		1,606		1,606
HIGHER EDUCATION	56	0.0879	34		34		34
HEALTH	1,825	2.8655	1,118		1,118		1,118
HIGHWAYS	5,471	8.5902	3,353		3,353		3,353
LABOR	701	1.1007	430		430		430
MENTAL HEALTH	7,836	12.3035	4,802		4,802		4,802

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	1,842	2.8922	1,129		1,129		1,129
PUBLIC SAFETY	5,412	8.4975	3,317		3,317		3,317
SOCIAL SERVICES	6,670	10.4728	4,088		4,088		4,088
CORRECTIONS	10,568	16.5932	6,477		6,477		6,477
ALL OTHER	8,129	12.7636	4,982		4,982		4,982
SubTotal	63,689	100.0000	39,031		39,031		39,031
Total	63,689	100.0000	39,031		39,031		39,031

Allocation Basis: Total Number of Employees, FY 2018

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 2018 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	12	0	0	12	0
INFORMATION	605	0	0	605	0
BUDGET AND PLANNING	16	0	0	16	0
ACCOUNTING	29	0	0	29	0
FACILITIES MANAG.,	697	388	0	309	0
PERSONNEL	39	0	0	39	0
PURCHASING	21	0	0	21	0
GENERAL SERVICES	27,481	137	27,276	68	0
TREASURER	28	0	0	28	0
SECRETARY OF STATE	135	0	0	135	0
SECURITY	23	0	0	23	0
REVENUE	912	126	0	786	0
LEGISLATURE	408	0	0	408	0
JUDICIARY	2,530	0	0	2,530	0
GOVERNOR	18	0	0	18	0
LT. GOVERNOR	4	0	0	4	0
AUDITOR	68	0	0	68	0
ATTORNEY GENERAL	215	0	0	215	0
AGRICULTURE	352	57	0	295	0
INSURANCE	801	5	0	449	347
CONSERVATION	1,147	0	0	1,147	0
ECONOMIC DEVELOPMENT	511	21	0	490	0
EDUCATION	1,691	85	0	1,606	0
HIGHER EDUCATION	1,431	1,397	0	34	0
HEALTH	1,237	119	0	1,118	0
HIGHWAYS	3,353	0	0	3,353	0
LABOR	430	0	0	430	0
MENTAL HEALTH	5,012	210	0	4,802	0
NATURAL RESOURCES	1,203	74	0	1,129	0
PUBLIC SAFETY	50,157	584	44,502	3,317	1,754
SOCIAL SERVICES	6,286	2,198	0	4,088	0
CORRECTIONS	6,865	388	0	6,477	0
ALL OTHER	6,230	0	0	4,982	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	119,947	5,789	71,778	39,031	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.

Fiscal Year 2018 SWCAP
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	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,111,906			1,111,906
BUILDING DEPRECIATION	6,742		6,742	
RETIREMENT/GROUP INSURANCE	434,050		434,050	
OASDHI	92,081		92,081	
BUILDING RENTAL	45,900		45,900	
INSURANCE	12		12	
COMM. OF ADMIN.		14,202	14,202	
ACCOUNTING		995	995	
PERSONNEL		7,301	7,301	
PURCHASING		132	132	
GENERAL SERVICES		355	355	
TREASURER		57	57	
SECRETARY OF STATE		1,036	1,036	
SECURITY		5,031	5,031	
REVENUE		34	34	
Total Allocated Additions:	578,785	29,143	607,928	607,928
Total To Be Allocated:	1,690,691	29,143		1,719,834



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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	834,906	0	648,723	186,183
Other Expense & Cost				
Departmental Expenditures	278,332	0	216,264	62,068
Unallowable	(1,332)	0	(1,035)	(297)
Departmental Totals				
Total Expenditures	1,111,906	0	863,952	247,954
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,111,906	0	863,952	247,954
Allocation Step 1				
Inbound- All Others	578,785	0	449,717	129,068
1st Allocation	1,690,691	0	1,313,669	377,022
Allocation Step 2				
Inbound- All Others	29,143	0	22,644	6,499
2nd Allocation	29,143	0	22,644	6,499
Total For 15 COMM. OF ADMIN.				
Total Allocated	1,719,834	0	1,336,313	383,521



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	1.0811	14,202		14,202		14,202
INFORMATION TECHNOLOGY	982	53.0811	697,310		697,310	12,150	709,460
BUDGET AND PLANNING	26	1.4054	18,462		18,462	322	18,784
ACCOUNTING	48	2.5946	34,084		34,084	594	34,678
FACILITIES MANAG., DESIGN & CONST	503	27.1892	357,176		357,176	6,224	363,400
PERSONNEL	63	3.4054	44,736		44,736	780	45,516
PURCHASING	35	1.8919	24,853		24,853	433	25,286
GENERAL SERVICES	110	5.9459	78,110		78,110	1,361	79,471
ALL OTHER	63	3.4054	44,736		44,736	780	45,516
SubTotal	1,850	100.0000	1,313,669		1,313,669	22,644	1,336,313
Total	1,850	100.0000	1,313,669		1,313,669	22,644	1,336,313

Allocation Basis: Average Number of OA Employees, FY 2018

Allocation Source: HR Query "Number of OA Employees"

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

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	377,022		377,022	6,499	383,521
SubTotal	100	100.0000	377,022		377,022	6,499	383,521
Total	100	100.0000	377,022		377,022	6,499	383,521

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.	14,202	14,202	0
INFORMATION	709,460	709,460	0
BUDGET AND PLANNING	18,784	18,784	0
ACCOUNTING	34,678	34,678	0
FACILITIES MANAG.,	363,400	363,400	0
PERSONNEL	45,516	45,516	0
PURCHASING	25,286	25,286	0
GENERAL SERVICES	79,471	79,471	0
ALL OTHER	429,037	45,516	383,521
Direct Billed	0	0	0
Total	1,719,834	1,336,313	383,521

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:	183,811,056			183,811,056
BUILDING DEPRECIATION	343,589		343,589	
EQUIPMENT DEPRECIATION	2,079,827		2,079,827	
RETIREMENT/GROUP INSURANCE	19,830,646		19,830,646	
OASDHI	3,607,094		3,607,094	
BUILDING RENTAL	1,122,273		1,122,273	
WORKER'S COMPENSATION	190,224		190,224	
UNEMPLOYMENT COMPENSATION	10,688		10,688	
INSURANCE	605		605	
COMM. OF ADMIN.	697,310	12,150	709,460	
BUDGET AND PLANNING		20,485	20,485	
ACCOUNTING		59,693	59,693	
PERSONNEL		358,189	358,189	
PURCHASING		230,101	230,101	
GENERAL SERVICES		17,539	17,539	
TREASURER		3,355	3,355	
SECRETARY OF STATE		2,158	2,158	
SECURITY		210,995	210,995	
REVENUE		1,447	1,447	
Total Allocated Additions:	27,882,256	916,112	28,798,368	28,798,368
Total To Be Allocated:	211,693,312	916,112		212,609,424



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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	49,618,041	0	49,618,041
Other Expense & Cost			
Departmental Expenditures	145,379,056	0	145,379,056
Capital Outlay - Departmental	(11,186,041)	0	(11,186,041)
Departmental Totals			
Total Expenditures	183,811,056	0	183,811,056
Deductions			
Total Deductions	0	0	0
Functional Cost	183,811,056	0	183,811,056
Allocation Step 1			
Inbound- All Others	27,882,256	0	27,882,256
1st Allocation	211,693,312	0	211,693,312
Allocation Step 2			
Inbound- All Others	916,112	0	916,112
2nd Allocation	916,112	0	916,112
Total For 16 INFORMATION TECHNOLOGY			
Total Allocated	212,609,424	0	212,609,424

MAXIMUS

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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	211,693,312		211,693,312	916,112	212,609,424
SubTotal	100	100.0000	211,693,312		211,693,312	916,112	212,609,424
Total	100	100.0000	211,693,312		211,693,312	916,112	212,609,424

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	SECTION II
ALL OTHER	212,609,424	212,609,424
Direct Billed	0	0
Total	212,609,424	212,609,424

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

Fiscal Year 2018 SWCAP

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	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,675,448			1,675,448
BUILDING DEPRECIATION	22,814		22,814	
EQUIPMENT DEPRECIATION	233		233	
RETIREMENT/GROUP INSURANCE	555,650		555,650	
OASDHI	116,439		116,439	
BUILDING RENTAL	69,286		69,286	
WORKER'S COMPENSATION	1,954		1,954	
INSURANCE	16		16	
COMM. OF ADMIN.	18,462	322	18,784	
BUDGET AND PLANNING		296,424	296,424	
ACCOUNTING		665	665	
PERSONNEL		9,445	9,445	
PURCHASING		2	2	
GENERAL SERVICES		462	462	
TREASURER		42	42	
SECURITY		8,805	8,805	
REVENUE		40	40	
Total Allocated Additions:	784,854	316,207	1,101,061	1,101,061
Total To Be Allocated:	2,460,302	316,207		2,776,509

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,603,446	0	1,002,154	601,292
Other Expense & Cost				
Departmental Expenditures	72,002	0	45,001	27,001
Departmental Totals				
Total Expenditures	1,675,448	0	1,047,155	628,293
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,675,448	0	1,047,155	628,293
Allocation Step 1				
Inbound- All Others	784,854	0	490,534	294,320
1st Allocation	2,460,302	0	1,537,689	922,613
Allocation Step 2				
Inbound- All Others	316,207	0	197,629	118,578
2nd Allocation	316,207	0	197,629	118,578
Total For 17 BUDGET AND PLANNING				
Total Allocated	2,776,509	0	1,735,318	1,041,191



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	1.3322	20,485		20,485		20,485
BUDGET AND PLANNING	7,047	19.2774	296,424		296,424		296,424
ACCOUNTING	358	0.9793	15,059		15,059	2,438	17,497
FACILITIES MANAG., DESIGN & CONST	2,414	6.6036	101,542		101,542	16,438	117,980
PERSONNEL	75	0.2052	3,155		3,155	511	3,666
PURCHASING	53	0.1450	2,229		2,229	361	2,590
GENERAL SERVICES	61	0.1669	2,566		2,566	415	2,981
TREASURER	45	0.1231	1,893		1,893	306	2,199
SECRETARY OF STATE	335	0.9164	14,091		14,091	2,281	16,372
SECURITY	76	0.2079	3,197		3,197	518	3,715
REVENUE	808	2.2103	33,988		33,988	5,502	39,490
JUDICIARY	868	2.3744	36,511		36,511	5,911	42,422
GOVERNOR	1,040	2.8450	43,746		43,746	7,082	50,828
LT. GOVERNOR	71	0.1942	2,987		2,987	483	3,470
AUDITOR	31	0.0848	1,304		1,304	211	1,515
ATTORNEY GENERAL	85	0.2325	3,575		3,575	579	4,154
AGRICULTURE	982	2.6863	41,307		41,307	6,687	47,994
INSURANCE	1,276	3.4905	53,674		53,674	8,689	62,363
CONSERVATION	199	0.5444	8,371		8,371	1,355	9,726
ECONOMIC DEVELOPMENT	1,419	3.8817	59,689		59,689	9,663	69,352
EDUCATION	2,468	6.7513	103,814		103,814	16,806	120,620
HIGHER EDUCATION	1,208	3.3045	50,813		50,813	8,226	59,039
HEALTH	1,628	4.4534	68,480		68,480	11,086	79,566
HIGHWAYS	848	2.3197	35,670		35,670	5,775	41,445
LABOR	1,172	3.2060	49,299		49,299	7,981	57,280
MENTAL HEALTH	1,509	4.1279	63,474		63,474	10,276	73,750
NATURAL RESOURCES	1,073	2.9352	45,135		45,135	7,307	52,442
PUBLIC SAFETY	2,480	6.7841	104,319		104,319	16,888	121,207

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	4,202	11.4947	176,753		176,753	28,614	205,367
CORRECTIONS	1,134	3.1021	47,700		47,700	7,722	55,422
ALL OTHER	1,104	3.0200	46,439		46,439	7,518	53,957
SubTotal	36,556	100.0000	1,537,689		1,537,689	197,629	1,735,318
Total	36,556	100.0000	1,537,689		1,537,689	197,629	1,735,318

Allocation Basis: Budget and Planning Hours by Department, FY 2018

Allocation Source: Budget and Planning Office

MAXIMUS

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

Fiscal Year 2018 SWCAP

2018

Version 1.0027-1

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	922,613		922,613	118,578	1,041,191
SubTotal	100	100.0000	922,613		922,613	118,578	1,041,191
Total	100	100.0000	922,613		922,613	118,578	1,041,191

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
INFORMATION	20,485	20,485	0
BUDGET AND PLANNING	296,424	296,424	0
ACCOUNTING	17,497	17,497	0
FACILITIES MANAG.,	117,980	117,980	0
PERSONNEL	3,666	3,666	0
PURCHASING	2,590	2,590	0
GENERAL SERVICES	2,981	2,981	0
TREASURER	2,199	2,199	0
SECRETARY OF STATE	16,372	16,372	0
SECURITY	3,715	3,715	0
REVENUE	39,490	39,490	0
JUDICIARY	42,422	42,422	0
GOVERNOR	50,828	50,828	0
LT. GOVERNOR	3,470	3,470	0
AUDITOR	1,515	1,515	0
ATTORNEY GENERAL	4,154	4,154	0
AGRICULTURE	47,994	47,994	0
INSURANCE	62,363	62,363	0
CONSERVATION	9,726	9,726	0
ECONOMIC DEVELOPMENT	69,352	69,352	0
EDUCATION	120,620	120,620	0
HIGHER EDUCATION	59,039	59,039	0
HEALTH	79,566	79,566	0
HIGHWAYS	41,445	41,445	0
LABOR	57,280	57,280	0
MENTAL HEALTH	73,750	73,750	0
NATURAL RESOURCES	52,442	52,442	0
PUBLIC SAFETY	121,207	121,207	0
SOCIAL SERVICES	205,367	205,367	0
CORRECTIONS	55,422	55,422	0
ALL OTHER	1,095,148	53,957	1,041,191

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Direct Billed	0	0	0
Total	2,776,509	1,735,318	1,041,191

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:	2,180,781			2,180,781
BUILDING DEPRECIATION	51,788		51,788	
EQUIPMENT DEPRECIATION	2,317		2,317	
RETIREMENT/GROUP INSURANCE	897,050		897,050	
OASDHI	146,710		146,710	
BUILDING RENTAL	149,853		149,853	
INSURANCE	29		29	
COMM. OF ADMIN.	34,084	594	34,678	
BUDGET AND PLANNING	15,059	2,438	17,497	
ACCOUNTING		2,003	2,003	
PERSONNEL		17,501	17,501	
PURCHASING		322	322	
GENERAL SERVICES		853	853	
TREASURER		117	117	
SECRETARY OF STATE		26,650	26,650	
SECURITY		14,779	14,779	
REVENUE		2,409	2,409	
Total Allocated Additions:	1,296,890	67,666	1,364,556	1,364,556
Total To Be Allocated:	3,477,671	67,666		3,545,337

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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	2,063,568	0	581,101	1,438,307	44,160
Other Expense & Cost					
Departmental Expenditures	117,213	0	33,007	81,698	2,508
Capital Outlay	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,180,781	0	614,108	1,520,005	46,668
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,180,781	0	614,108	1,520,005	46,668
Allocation Step 1					
Inbound- All Others	1,296,890	0	365,204	903,933	27,753
1st Allocation	3,477,671	0	979,312	2,423,938	74,421
Allocation Step 2					
Inbound- All Others	67,666	0	19,055	47,163	1,448
2nd Allocation	67,666	0	19,055	47,163	1,448
Total For 18 ACCOUNTING					
Total Allocated	3,545,337	0	998,367	2,471,101	75,869



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.	480	0.0373	365		365		365
INFORMATION TECHNOLOGY	23,559	1.8285	17,907		17,907		17,907
BUDGET AND PLANNING	633	0.0491	481		481		481
ACCOUNTING	1,144	0.0888	870		870		870
FACILITIES MANAG., DESIGN & CONST	12,078	0.9374	9,180		9,180	182	9,362
PERSONNEL	1,507	0.1170	1,145		1,145	23	1,168
PURCHASING	846	0.0657	643		643	13	656
GENERAL SERVICES	2,634	0.2044	2,002		2,002	40	2,042
TREASURER	1,112	0.0863	845		845	17	862
SECRETARY OF STATE	5,365	0.4164	4,078		4,078	81	4,159
SECURITY	731	0.0567	556		556	11	567
REVENUE	31,305	2.4297	23,794		23,794	472	24,266
LEGISLATURE	15,373	1.1931	11,685		11,685	232	11,917
JUDICIARY	93,923	7.2896	71,388		71,388	1,417	72,805
GOVERNOR	717	0.0556	545		545	11	556
LT. GOVERNOR	173	0.0134	131		131	3	134
AUDITOR	2,697	0.2093	2,050		2,050	41	2,091
ATTORNEY GENERAL	8,474	0.6577	6,441		6,441	128	6,569
AGRICULTURE	11,328	0.8792	8,610		8,610	171	8,781
INSURANCE	13,534	1.0504	10,287		10,287	204	10,491
CONSERVATION	43,398	3.3682	32,986		32,986	655	33,641
ECONOMIC DEVELOPMENT	16,666	1.2935	12,667		12,667	252	12,919
EDUCATION	46,249	3.5895	35,153		35,153	698	35,851
HIGHER EDUCATION	1,358	0.1054	1,032		1,032	20	1,052
HEALTH	43,276	3.3588	32,893		32,893	653	33,546
HIGHWAYS	127,953	9.9308	97,253		97,253	1,931	99,184
LABOR	16,384	1.2716	12,453		12,453	247	12,700
MENTAL HEALTH	178,022	13.8168	135,309		135,309	2,687	137,996

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	41,400	3.2132	31,467		31,467	625	32,092
PUBLIC SAFETY	128,501	9.9733	97,670		97,670	1,939	99,609
SOCIAL SERVICES	161,227	12.5133	122,544		122,544	2,433	124,977
CORRECTIONS	254,885	19.7823	193,730		193,730	3,846	197,576
ALL OTHER	1,516	0.1177	1,152		1,152	23	1,175
SubTotal	1,288,448	100.0000	979,312		979,312	19,055	998,367
Total	1,288,448	100.0000	979,312		979,312	19,055	998,367

Allocation Basis: Number of Paychecks, FY 2018

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.	615	0.0260	630		630		630
INFORMATION TECHNOLOGY	40,806	1.7239	41,786		41,786		41,786
BUDGET AND PLANNING	180	0.0076	184		184		184
ACCOUNTING	1,106	0.0467	1,133		1,133		1,133
FACILITIES MANAG., DESIGN & CONST	55,846	2.3593	57,187		57,187	1,133	58,320
PERSONNEL	696	0.0294	713		713	14	727
PURCHASING	584	0.0247	598		598	12	610
GENERAL SERVICES	50,010	2.1127	51,211		51,211	1,015	52,226
TREASURER	76,658	3.2385	78,499		78,499	1,555	80,054
SECRETARY OF STATE	6,818	0.2880	6,982		6,982	138	7,120
SECURITY	302	0.0128	309		309	6	315
REVENUE	68,992	2.9146	70,649		70,649	1,400	72,049
LEGISLATURE	10,784	0.4556	11,043		11,043	219	11,262
JUDICIARY	61,250	2.5876	62,721		62,721	1,243	63,964
GOVERNOR	1,200	0.0507	1,229		1,229	24	1,253
LT. GOVERNOR	182	0.0077	186		186	4	190
AUDITOR	2,519	0.1064	2,579		2,579	51	2,630
ATTORNEY GENERAL	12,050	0.5091	12,339		12,339	245	12,584
AGRICULTURE	23,965	1.0124	24,541		24,541	486	25,027
INSURANCE	20,108	0.8495	20,591		20,591	408	20,999
CONSERVATION	79,427	3.3555	81,334		81,334	1,612	82,946
ECONOMIC DEVELOPMENT	31,051	1.3118	31,797		31,797	630	32,427
EDUCATION	405,613	17.1355	415,353		415,353	8,230	423,583
HIGHER EDUCATION	5,922	0.2502	6,064		6,064	120	6,184
HEALTH	149,414	6.3121	153,002		153,002	3,032	156,034
HIGHWAYS	434,909	18.3728	445,352		445,352	8,825	454,177
LABOR	125,929	5.3200	128,953		128,953	2,555	131,508
MENTAL HEALTH	117,063	4.9454	119,874		119,874	2,375	122,249



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	97,940	4.1376	100,292		100,292	1,987	102,279
PUBLIC SAFETY	131,196	5.5425	134,347		134,347	2,662	137,009
SOCIAL SERVICES	228,727	9.6628	234,220		234,220	4,641	238,861
CORRECTIONS	122,918	5.1928	125,870		125,870	2,494	128,364
ALL OTHER	2,314	0.0978	2,370		2,370	47	2,417
SubTotal	2,367,094	100.0000	2,423,938		2,423,938	47,163	2,471,101
Total	2,367,094	100.0000	2,423,938		2,423,938	47,163	2,471,101

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	74,421		74,421	1,448	75,869
SubTotal	100	100.0000	74,421		74,421	1,448	75,869
Total	100	100.0000	74,421		74,421	1,448	75,869

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.	995	365	630	0
INFORMATION	59,693	17,907	41,786	0
BUDGET AND PLANNING	665	481	184	0
ACCOUNTING	2,003	870	1,133	0
FACILITIES MANAG.,	67,682	9,362	58,320	0
PERSONNEL	1,895	1,168	727	0
PURCHASING	1,266	656	610	0
GENERAL SERVICES	54,268	2,042	52,226	0
TREASURER	80,916	862	80,054	0
SECRETARY OF STATE	11,279	4,159	7,120	0
SECURITY	882	567	315	0
REVENUE	96,315	24,266	72,049	0
LEGISLATURE	23,179	11,917	11,262	0
JUDICIARY	136,769	72,805	63,964	0
GOVERNOR	1,809	556	1,253	0
LT. GOVERNOR	324	134	190	0
AUDITOR	4,721	2,091	2,630	0
ATTORNEY GENERAL	19,153	6,569	12,584	0
AGRICULTURE	33,808	8,781	25,027	0
INSURANCE	31,490	10,491	20,999	0
CONSERVATION	116,587	33,641	82,946	0
ECONOMIC DEVELOPMENT	45,346	12,919	32,427	0
EDUCATION	459,434	35,851	423,583	0
HIGHER EDUCATION	7,236	1,052	6,184	0
HEALTH	189,580	33,546	156,034	0
HIGHWAYS	553,361	99,184	454,177	0
LABOR	144,208	12,700	131,508	0
MENTAL HEALTH	260,245	137,996	122,249	0
NATURAL RESOURCES	134,371	32,092	102,279	0
PUBLIC SAFETY	236,618	99,609	137,009	0
SOCIAL SERVICES	363,838	124,977	238,861	0
CORRECTIONS	325,940	197,576	128,364	0
ALL OTHER	79,461	1,175	2,417	75,869

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	3,545,337	998,367	2,471,101	75,869

SCHEDULE 13
FISCAL 2018

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

Fiscal Year 2018 SWCAP

2018

Version 1.0027-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	74,392,184			74,392,184
BUILDING DEPRECIATION	313,358		313,358	
EQUIPMENT DEPRECIATION	6,501		6,501	
RETIREMENT/GROUP INSURANCE	8,318,178		8,318,178	
OASDHI	1,348,465		1,348,465	
BUILDING RENTAL	1,206,558		1,206,558	
WORKER'S COMPENSATION	535,740		535,740	
INSURANCE	697		697	
COMM. OF ADMIN.	357,176	6,224	363,400	
BUDGET AND PLANNING	101,542	16,438	117,980	
ACCOUNTING	66,367	1,315	67,682	
PERSONNEL		183,440	183,440	
PURCHASING		32,715	32,715	
GENERAL SERVICES		8,974	8,974	
TREASURER		3,541	3,541	
SECRETARY OF STATE		26,033	26,033	
SECURITY		53,771	53,771	
REVENUE		81	81	
Total Allocated Additions:	12,254,582	332,532	12,587,114	12,587,114
Total To Be Allocated:	86,646,766	332,532		86,979,298

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	18,780,624	0	18,780,624
Other Expense & Cost			
Departmental Expenditures	58,399,295	0	58,399,295
Capital Outlay - Departmental	(2,787,735)	0	(2,787,735)
Departmental Totals			
Total Expenditures	74,392,184	0	74,392,184
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	74,392,184	0	74,392,184
Allocation Step 1			
Inbound- All Others	12,254,582	0	12,254,582
1st Allocation	86,646,766	0	86,646,766
Allocation Step 2			
Inbound- All Others	332,532	0	332,532
2nd Allocation	332,532	0	332,532
Total For 19 FACILITIES MANAG., DESIGN &			
Total Allocated	86,979,298	0	86,979,298



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	86,646,766		86,646,766	332,532	86,979,298
SubTotal	100	100.0000	86,646,766		86,646,766	332,532	86,979,298
Total	100	100.0000	86,646,766		86,646,766	332,532	86,979,298

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	86,979,298	86,979,298
Direct Billed	0	0
Total	86,979,298	86,979,298

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:	3,037,991			3,037,991
BUILDING DEPRECIATION	73,188		73,188	
RETIREMENT/GROUP INSURANCE	1,126,046		1,126,046	
OASDHI	193,480		193,480	
BUILDING RENTAL	265,747		265,747	
UNEMPLOYMENT COMPENSATION	3,256		3,256	
INSURANCE	39		39	
COMM. OF ADMIN.	44,736	780	45,516	
BUDGET AND PLANNING	3,155	511	3,666	
ACCOUNTING	1,858	37	1,895	
PERSONNEL		22,919	22,919	
PURCHASING		79	79	
GENERAL SERVICES		1,137	1,137	
TREASURER		115	115	
SECRETARY OF STATE		5,081	5,081	
SECURITY		16,351	16,351	
REVENUE		67	67	
Total Allocated Additions:	1,711,505	47,077	1,758,582	1,758,582
Total To Be Allocated:	4,749,496	47,077		4,796,573



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

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	2,762,268	0	2,317,342	290,257	154,669
Other Expense & Cost					
Departmental Expenditures	275,723	0	78,471	9,829	187,423
Capital Outlays- Personnel Services	0	0	0	0	0
Departmental Totals					
Total Expenditures	3,037,991	0	2,395,813	300,086	342,092
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,037,991	0	2,395,813	300,086	342,092
Allocation Step 1					
Inbound- All Others	1,711,505	0	1,435,828	179,844	95,833
1st Allocation	4,749,496	0	3,831,641	479,830	437,925
Allocation Step 2					
Inbound- All Others	47,077	0	39,494	4,947	2,636
2nd Allocation	47,077	0	39,494	4,947	2,636
Total For 21 PERSONNEL					
Total Allocated	4,796,573	0	3,871,135	484,877	440,561



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	0.0552	2,113		2,113		2,113
INFORMATION TECHNOLOGY	881	2.6996	103,437		103,437		103,437
BUDGET AND PLANNING	23	0.0705	2,700		2,700		2,700
ACCOUNTING	43	0.1318	5,049		5,049		5,049
FACILITIES MANAG., DESIGN & CONST	451	1.3820	52,951		52,951		52,951
PERSONNEL	56	0.1716	6,575		6,575		6,575
PURCHASING	31	0.0950	3,640		3,640	39	3,679
GENERAL SERVICES	99	0.3034	11,623		11,623	125	11,748
SECURITY	6	0.0184	704		704	8	712
REVENUE	1,140	3.4932	133,846		133,846	1,445	135,291
AGRICULTURE	318	0.9744	37,336		37,336	403	37,739
INSURANCE	245	0.7507	28,765		28,765	310	29,075
ECONOMIC DEVELOPMENT	681	2.0867	79,956		79,956	863	80,819
HEALTH	1,666	5.1049	195,603		195,603	2,111	197,714
LABOR	580	1.7772	68,097		68,097	735	68,832
MENTAL HEALTH	6,183	18.9459	725,940		725,940	7,836	733,776
NATURAL RESOURCES	1,306	4.0018	153,336		153,336	1,655	154,991
PUBLIC SAFETY	2,182	6.6861	256,186		256,186	2,765	258,951
SOCIAL SERVICES	6,390	19.5802	750,243		750,243	8,098	758,341
CORRECTIONS	10,279	31.4967	1,206,849		1,206,849	13,029	1,219,878
ALL OTHER	57	0.1747	6,692		6,692	72	6,764
SubTotal	32,635	100.0000	3,831,641		3,831,641	39,494	3,871,135
Total	32,635	100.0000	3,831,641		3,831,641	39,494	3,871,135

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: Average Number of Merit & UCP Employees, FY 2018

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	1.0811	5,188		5,188		5,188
INFORMATION TECHNOLOGY	982	53.0811	254,752		254,752		254,752
BUDGET AND PLANNING	26	1.4054	6,745		6,745		6,745
ACCOUNTING	48	2.5946	12,452		12,452		12,452
FACILITIES MANAG., DESIGN & CONST	503	27.1892	130,489		130,489		130,489
PERSONNEL	63	3.4054	16,344		16,344		16,344
PURCHASING	35	1.8919	9,080		9,080	832	9,912
GENERAL SERVICES	110	5.9459	28,536		28,536	2,617	31,153
ALL OTHER	63	3.4054	16,344		16,344	1,498	17,842
SubTotal	1,850	100.0000	479,930		479,930	4,947	484,877
Total	1,850	100.0000	479,930		479,930	4,947	484,877

Allocation Basis: Average Number of OA Employees, FY 2018

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	437,925		437,925	2,636	440,561
SubTotal	100	100.0000	437,925		437,925	2,636	440,561
Total	100	100.0000	437,925		437,925	2,636	440,561

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		HR CALL CENTER	SECTION II
COMM. OF ADMIN.	7,301	2,113	5,188	0
INFORMATION	358,189	103,437	254,752	0
BUDGET AND PLANNING	9,445	2,700	6,745	0
ACCOUNTING	17,501	5,049	12,452	0
FACILITIES MANAG.,	183,440	52,951	130,489	0
PERSONNEL	22,919	6,575	16,344	0
PURCHASING	13,591	3,679	9,912	0
GENERAL SERVICES	42,901	11,748	31,153	0
SECURITY	712	712	0	0
REVENUE	135,291	135,291	0	0
AGRICULTURE	37,739	37,739	0	0
INSURANCE	29,075	29,075	0	0
ECONOMIC DEVELOPMENT	80,819	80,819	0	0
HEALTH	197,714	197,714	0	0
LABOR	68,832	68,832	0	0
MENTAL HEALTH	733,776	733,776	0	0
NATURAL RESOURCES	154,991	154,991	0	0
PUBLIC SAFETY	258,951	258,951	0	0
SOCIAL SERVICES	758,341	758,341	0	0
CORRECTIONS	1,219,878	1,219,878	0	0
ALL OTHER	465,167	6,764	17,842	440,561
Direct Billed	0	0	0	0
Total	4,796,573	3,871,135	484,877	440,561

SCHEDULE 15
FISCAL 2018

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 2018.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,797,244			1,797,244
BUILDING DEPRECIATION	40,250		40,250	
RETIREMENT/GROUP INSURANCE	732,853		732,853	
OASDHI	132,882		132,882	
BUILDING RENTAL	102,230		102,230	
WORKER'S COMPENSATION	13,595		13,595	
INSURANCE	21		21	
COMM. OF ADMIN.	24,853	433	25,286	
BUDGET AND PLANNING	2,229	361	2,590	
ACCOUNTING	1,241	25	1,266	
PERSONNEL	12,720	871	13,591	
PURCHASING		74	74	
GENERAL SERVICES		622	622	
TREASURER		75	75	
SECURITY		11,320	11,320	
REVENUE		44	44	
Total Allocated Additions:	1,062,874	13,825	1,076,699	1,076,699
Total To Be Allocated:	2,860,118	13,825		2,873,943

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

	Total	General & Admin	OPERATING
Wages & Benefits			
Salaries & Wages	1,738,059	0	1,738,059
Other Expense & Cost			
Departmental Expenditures	113,810	0	113,810
Capital Outlay - Departmental	(4,625)	0	(4,625)
Refunds	(50,000)	0	(50,000)
Departmental Totals			
Total Expenditures	1,797,244	0	1,797,244
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,797,244	0	1,797,244
Allocation Step 1			
Inbound- All Others	1,062,874	0	1,062,874
1st Allocation	2,860,118	0	2,860,118
Allocation Step 2			
Inbound- All Others	13,825	0	13,825
2nd Allocation	13,825	0	13,825
Total For 22 PURCHASING			
Total Allocated	2,873,943	0	2,873,943



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.	45,214	0.0046	132		132		132
INFORMATION TECHNOLOGY	78,793,022	8.0452	230,101		230,101		230,101
BUDGET AND PLANNING	743	0.0001	2		2		2
ACCOUNTING	110,146	0.0112	322		322		322
FACILITIES MANAG., DESIGN & CONST	11,202,640	1.1438	32,715		32,715		32,715
PERSONNEL	27,039	0.0028	79		79		79
PURCHASING	25,237	0.0026	74		74		74
GENERAL SERVICES	12,602,434	1.2868	36,803		36,803	196	36,999
TREASURER	1,075,921	0.1099	3,142		3,142	17	3,159
SECRETARY OF STATE	6,866,295	0.7011	20,052		20,052	107	20,159
SECURITY	158,182	0.0162	462		462	2	464
REVENUE	11,450,396	1.1691	33,439		33,439	178	33,617
GOVERNOR	9,499	0.0010	28		28		28
AUDITOR	463,234	0.0473	1,353		1,353	7	1,360
ATTORNEY GENERAL	1,592,850	0.1626	4,652		4,652	25	4,677
AGRICULTURE	2,894,703	0.2956	8,453		8,453	45	8,498
INSURANCE	1,514,029	0.1546	4,421		4,421	24	4,445
CONSERVATION	23,955,779	2.4460	69,959		69,959	372	70,331
ECONOMIC DEVELOPMENT	11,283,258	1.1521	32,951		32,951	175	33,126
EDUCATION	89,962,166	9.1856	262,719		262,719	1,399	264,118
HIGHER EDUCATION	8,115,950	0.8287	23,701		23,701	126	23,827
HEALTH	85,375,009	8.7172	249,323		249,323	1,327	250,650
LABOR	1,307,744	0.1335	3,819		3,819	20	3,839
MENTAL HEALTH	41,430,665	4.2303	120,991		120,991	644	121,635
NATURAL RESOURCES	7,480,300	0.7638	21,845		21,845	116	21,961
PUBLIC SAFETY	58,427,710	5.9658	170,628		170,628	908	171,536
SOCIAL SERVICES	311,739,459	31.8300	910,381		910,381	4,849	915,230
CORRECTIONS	211,111,501	21.5556	616,515		616,515	3,282	619,797

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	361,704	0.0369	1,056		1,056	6	1,062
SubTotal	979,382,829	100.0000	2,860,118		2,860,118	13,825	2,873,943
Total	979,382,829	100.0000	2,860,118		2,860,118	13,825	2,873,943

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.	132	132
INFORMATION	230,101	230,101
BUDGET AND PLANNING	2	2
ACCOUNTING	322	322
FACILITIES MANAG.,	32,715	32,715
PERSONNEL	79	79
PURCHASING	74	74
GENERAL SERVICES	36,999	36,999
TREASURER	3,159	3,159
SECRETARY OF STATE	20,159	20,159
SECURITY	464	464
REVENUE	33,617	33,617
GOVERNOR	28	28
AUDITOR	1,360	1,360
ATTORNEY GENERAL	4,677	4,677
AGRICULTURE	8,498	8,498
INSURANCE	4,445	4,445
CONSERVATION	70,331	70,331
ECONOMIC DEVELOPMENT	33,126	33,126
EDUCATION	264,118	264,118
HIGHER EDUCATION	23,827	23,827
HEALTH	250,650	250,650
LABOR	3,839	3,839
MENTAL HEALTH	121,635	121,635
NATURAL RESOURCES	21,961	21,961
PUBLIC SAFETY	171,536	171,536
SOCIAL SERVICES	915,230	915,230
CORRECTIONS	619,797	619,797
ALL OTHER	1,062	1,062
Direct Billed	0	0

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING
Total	2,873,943	2,873,943



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:	16,468,263			16,468,263
BUILDING DEPRECIATION	40,432		40,432	
EQUIPMENT DEPRECIATION	52,342		52,342	
RETIREMENT/GROUP INSURANCE	1,687,650		1,687,650	
OASDHI	257,918		257,918	
BUILDING RENTAL	304,669		304,669	
WORKER'S COMPENSATION	21,981		21,981	
UNEMPLOYMENT COMPENSATION	1,940		1,940	
INSURANCE	27,481		27,481	
COMM. OF ADMIN.	78,110	1,361	79,471	
BUDGET AND PLANNING	2,566	415	2,981	
ACCOUNTING	53,213	1,055	54,268	
PERSONNEL	40,159	2,742	42,901	
PURCHASING	36,803	196	36,999	
GENERAL SERVICES		1,972	1,972	
TREASURER		2,744	2,744	
SECRETARY OF STATE		12	12	
SECURITY		8,176	8,176	
REVENUE		901	901	
Total Allocated Additions:	2,605,264	19,574	2,624,838	2,624,838
Total To Be Allocated:	19,073,527	19,574		19,093,101



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

	Total	General & Admin	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Wages & Benefits					
Salaries & Wages	3,427,176	0	605,242	2,220,346	601,588
Other Expense & Cost					
Departmental Expenditures	50,196,829	0	36,094,308	12,540,214	1,562,307
General and Administrative	279,116	0	49,292	180,829	48,995
Unallowable Risk Management	(36,075,281)	0	(36,075,281)	0	0
Capital Outlay - Departmental	(1,348,714)	0	0	(1,332,685)	(16,029)
Capital Outlay - G & A	(10,863)	0	(1,918)	(7,038)	(1,907)
Departmental Totals					
Total Expenditures	16,468,263	0	671,643	13,601,666	2,194,954
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	16,468,263	0	671,643	13,601,666	2,194,954
Allocation Step 1					
Inbound- All Others	2,605,284	0	460,092	1,687,858	457,314
1st Allocation	19,073,527	0	1,131,735	15,289,524	2,652,268
Allocation Step 2					
Inbound- All Others	19,574	0	3,457	12,681	3,436
2nd Allocation	19,574	0	3,457	12,681	3,436
Total For 23 GENERAL SERVICES					
Total Allocated	19,093,101	0	1,135,192	15,302,205	2,655,704



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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	20	0.0314	355		355		355
INFORMATION TECHNOLOGY	987	1.5497	17,539		17,539		17,539
BUDGET AND PLANNING	26	0.0408	462		462		462
ACCOUNTING	48	0.0754	853		853		853
FACILITIES MANAG., DESIGN & CONST	505	0.7929	8,974		8,974		8,974
PERSONNEL	64	0.1005	1,137		1,137		1,137
PURCHASING	35	0.0550	622		622		622
GENERAL SERVICES	111	0.1743	1,972		1,972		1,972
TREASURER	46	0.0722	817		817	3	820
SECRETARY OF STATE	220	0.3454	3,909		3,909	12	3,921
SECURITY	37	0.0581	657		657	2	659
REVENUE	1,283	2.0145	22,799		22,799	72	22,871
LEGISLATURE	665	1.0441	11,817		11,817	37	11,854
JUDICIARY	4,128	6.4815	73,353		73,353	231	73,584
GOVERNOR	30	0.0471	533		533	2	535
LT. GOVERNOR	7	0.0110	124		124		124
AUDITOR	111	0.1743	1,972		1,972	6	1,978
ATTORNEY GENERAL	351	0.5511	6,237		6,237	20	6,257
AGRICULTURE	482	0.7568	8,565		8,565	27	8,592
INSURANCE	732	1.1493	13,007		13,007	41	13,048
CONSERVATION	1,871	2.9377	33,247		33,247	105	33,352
ECONOMIC DEVELOPMENT	800	1.2561	14,216		14,216	45	14,261
EDUCATION	2,620	4.1137	46,557		46,557	146	46,703
HIGHER EDUCATION	56	0.0879	995		995	3	998
HEALTH	1,825	2.8655	32,430		32,430	102	32,532
HIGHWAYS	5,471	8.5902	97,218		97,218	306	97,524
LABOR	701	1.1007	12,457		12,457	39	12,496
MENTAL HEALTH	7,836	12.3035	139,243		139,243	438	139,681

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	1,842	2.8922	32,732		32,732	103	32,835
PUBLIC SAFETY	5,412	8.4975	96,170		96,170	302	96,472
SOCIAL SERVICES	6,670	10.4728	118,524		118,524	373	118,897
CORRECTIONS	10,568	16.5932	187,792		187,792	588	188,380
ALL OTHER	8,129	12.7636	144,450		144,450	454	144,904
SubTotal	63,689	100.0000	1,131,735		1,131,735	3,457	1,135,192
Total	63,689	100.0000	1,131,735		1,131,735	3,457	1,135,192

Allocation Basis: Total Number of Employees, FY 2018

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	15,289,524		15,289,524	12,681	15,302,205
SubTotal	100	100.0000	15,289,524		15,289,524	12,681	15,302,205
Total	100	100.0000	15,289,524		15,289,524	12,681	15,302,205

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	2,652,268		2,652,268	3,436	2,655,704
SubTotal	100	100.0000	2,652,268		2,652,268	3,436	2,655,704
Total	100	100.0000	2,652,268		2,652,268	3,436	2,655,704

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.	355	355	0	0
INFORMATION	17,539	17,539	0	0
BUDGET AND PLANNING	462	462	0	0
ACCOUNTING	853	853	0	0
FACILITIES MANAG.,	8,974	8,974	0	0
PERSONNEL	1,137	1,137	0	0
PURCHASING	622	622	0	0
GENERAL SERVICES	1,972	1,972	0	0
TREASURER	820	820	0	0
SECRETARY OF STATE	3,921	3,921	0	0
SECURITY	659	659	0	0
REVENUE	22,871	22,871	0	0
LEGISLATURE	11,854	11,854	0	0
JUDICIARY	73,584	73,584	0	0
GOVERNOR	535	535	0	0
LT. GOVERNOR	124	124	0	0
AUDITOR	1,978	1,978	0	0
ATTORNEY GENERAL	6,257	6,257	0	0
AGRICULTURE	8,592	8,592	0	0
INSURANCE	13,048	13,048	0	0
CONSERVATION	33,352	33,352	0	0
ECONOMIC DEVELOPMENT	14,261	14,261	0	0
EDUCATION	46,703	46,703	0	0
HIGHER EDUCATION	998	998	0	0
HEALTH	32,532	32,532	0	0
HIGHWAYS	97,524	97,524	0	0
LABOR	12,496	12,496	0	0
MENTAL HEALTH	139,681	139,681	0	0
NATURAL RESOURCES	32,835	32,835	0	0
PUBLIC SAFETY	96,472	96,472	0	0
SOCIAL SERVICES	118,897	118,897	0	0
CORRECTIONS	188,380	188,380	0	0
ALL OTHER	18,102,813	144,904	15,302,205	2,655,704

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	19,093,101	1,135,192	15,302,205	2,655,704

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

Fiscal Year 2018 SWCAP

2018

Version 1.0027-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,794,803			3,794,803
BUILDING DEPRECIATION	70,631		70,631	
RETIREMENT/GROUP INSURANCE	903,648		903,648	
OASDHI	157,428		157,428	
BUILDING RENTAL	181,629		181,629	
INSURANCE	28		28	
BUDGET AND PLANNING	1,893	306	2,199	
ACCOUNTING	79,344	1,572	80,916	
PURCHASING	3,142	17	3,159	
GENERAL SERVICES	817	3	820	
TREASURER		4,054	4,054	
SECRETARY OF STATE		41,769	41,769	
SECURITY		14,465	14,465	
REVENUE		87	87	
Total Allocated Additions:	1,398,560	62,273	1,460,833	1,460,833
Total To Be Allocated:	5,193,363	62,273		5,255,636

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	2,178,205	0	104,604	2,073,601
Other Expense & Cost				
Departmental Expenditures	1,653,926	0	79,388	1,574,538
Refunds	45,538,435	0	0	45,538,435
Capital Outlay- Departmental	(37,328)	0	(1,792)	(35,536)
Refunds	(45,538,435)	0	0	(45,538,435)
Departmental Totals				
Total Expenditures	3,794,803	0	182,200	3,612,603
Deductions				
Total Deductions	0	0	0	0
Functional Cost	3,794,803	0	182,200	3,612,603
Allocation Step 1				
Inbound- All Others	1,398,560	0	67,163	1,331,397
1st Allocation	5,193,363	0	249,363	4,944,000
Allocation Step 2				
Inbound- All Others	62,273	0	2,991	59,282
2nd Allocation	62,273	0	2,991	59,282
Total For 24 TREASURER				
Total Allocated	5,255,636	0	252,354	5,003,282



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.	1,095	0.0229	57		57		57
INFORMATION TECHNOLOGY	64,365	1.3454	3,355		3,355		3,355
BUDGET AND PLANNING	813	0.0170	42		42		42
ACCOUNTING	2,250	0.0470	117		117		117
FACILITIES MANAG., DESIGN & CONST	67,924	1.4198	3,541		3,541		3,541
PERSONNEL	2,203	0.0461	115		115		115
PURCHASING	1,430	0.0299	75		75		75
GENERAL SERVICES	52,644	1.1004	2,744		2,744		2,744
TREASURER	77,770	1.6257	4,054		4,054		4,054
SECRETARY OF STATE	12,183	0.2547	635		635	8	643
SECURITY	1,033	0.0216	54		54	1	55
REVENUE	868,167	18.1476	45,255		45,255	577	45,832
LEGISLATURE	26,157	0.5468	1,363		1,363	17	1,380
JUDICIARY	155,173	3.2436	8,088		8,088	103	8,191
GOVERNOR	1,917	0.0401	100		100	1	101
LT. GOVERNOR	355	0.0074	19		19		19
AUDITOR	5,216	0.1090	272		272	3	275
ATTORNEY GENERAL	20,524	0.4290	1,070		1,070	14	1,084
AGRICULTURE	35,293	0.7377	1,840		1,840	23	1,863
INSURANCE	33,642	0.7032	1,754		1,754	22	1,776
CONSERVATION	122,825	2.5675	6,402		6,402	81	6,483
ECONOMIC DEVELOPMENT	47,717	0.9974	2,487		2,487	32	2,519
EDUCATION	451,862	9.4455	23,553		23,553	299	23,852
HIGHER EDUCATION	7,280	0.1522	379		379	5	384
HEALTH	192,690	4.0279	10,044		10,044	128	10,172
HIGHWAYS	562,862	11.7657	29,339		29,339	373	29,712
LABOR	142,313	2.9748	7,418		7,418	94	7,512
MENTAL HEALTH	295,085	6.1683	15,381		15,381	196	15,577

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	139,340	2.9127	7,263		7,263	92	7,355
PUBLIC SAFETY	259,697	5.4286	13,537		13,537	172	13,709
SOCIAL SERVICES	750,450	15.6870	39,117		39,117	497	39,614
CORRECTIONS	377,803	7.8974	19,693		19,693	250	19,943
ALL OTHER	3,830	0.0801	200		200	3	203
SubTotal	4,783,908	100.0000	249,363		249,363	2,991	252,354
Total	4,783,908	100.0000	249,363		249,363	2,991	252,354

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

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

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	4,944,000		4,944,000	59,282	5,003,282
SubTotal	100	100.0000	4,944,000		4,944,000	59,282	5,003,282
Total	100	100.0000	4,944,000		4,944,000	59,282	5,003,282

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.	57	57	0
INFORMATION	3,355	3,355	0
BUDGET AND PLANNING	42	42	0
ACCOUNTING	117	117	0
FACILITIES MANAG.,	3,541	3,541	0
PERSONNEL	115	115	0
PURCHASING	75	75	0
GENERAL SERVICES	2,744	2,744	0
TREASURER	4,054	4,054	0
SECRETARY OF STATE	643	643	0
SECURITY	55	55	0
REVENUE	45,832	45,832	0
LEGISLATURE	1,380	1,380	0
JUDICIARY	8,191	8,191	0
GOVERNOR	101	101	0
LT. GOVERNOR	19	19	0
AUDITOR	275	275	0
ATTORNEY GENERAL	1,084	1,084	0
AGRICULTURE	1,863	1,863	0
INSURANCE	1,776	1,776	0
CONSERVATION	6,483	6,483	0
ECONOMIC DEVELOPMENT	2,519	2,519	0
EDUCATION	23,852	23,852	0
HIGHER EDUCATION	384	384	0
HEALTH	10,172	10,172	0
HIGHWAYS	29,712	29,712	0
LABOR	7,512	7,512	0
MENTAL HEALTH	15,577	15,577	0
NATURAL RESOURCES	7,355	7,355	0
PUBLIC SAFETY	13,709	13,709	0
SOCIAL SERVICES	39,614	39,614	0
CORRECTIONS	19,943	19,943	0
ALL OTHER	5,003,485	203	5,003,282

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	5,255,636	252,354	5,003,282

STATE OF MISSOURI

SECRETARY OF STATE

NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,710,325			25,710,325
BUILDING DEPRECIATION	495,276		495,276	
RETIREMENT/GROUP INSURANCE	3,945,038		3,945,038	
OASDHI	638,958		638,958	
BUILDING RENTAL	1,560,698		1,560,698	
WORKER'S COMPENSATION	3,274		3,274	
UNEMPLOYMENT COMPENSATION	29,238		29,238	
INSURANCE	135		135	
BUDGET AND PLANNING	14,091	2,281	16,372	
ACCOUNTING	11,060	219	11,279	
PURCHASING	20,052	107	20,159	
GENERAL SERVICES	3,909	12	3,921	
TREASURER	635	8	643	
SECRETARY OF STATE		160,750	160,750	
SECURITY		65,405	65,405	
REVENUE		405	405	
Total Allocated Additions:	6,722,364	229,187	6,951,551	6,951,551
Total To Be Allocated:	32,432,689	229,187		32,661,876

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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	6,920,370	0	2,009,412	4,910,958
Other Expense & Cost				
Departmental Expenditures	15,556,258	0	372,676	15,183,582
General and Administrative	4,450,681	0	1,292,308	3,158,373
Capital Outlay - Departmental	(194,460)	0	(63,991)	(130,469)
Capital Outlay - G & A	(1,020,524)	0	(296,321)	(724,203)
Postage	(2,000)	0	(581)	(1,419)
Departmental Totals				
Total Expenditures	25,710,325	0	3,313,503	22,396,822
Deductions				
Total Deductions	0	0	0	0
Functional Cost	25,710,325	0	3,313,503	22,396,822
Allocation Step 1				
Inbound- All Others	6,722,364	0	1,951,919	4,770,445
1st Allocation	32,432,689	0	5,265,422	27,167,267
Allocation Step 2				
Inbound- All Others	229,187	0	66,547	162,640
2nd Allocation	229,187	0	66,547	162,640
Total For 25 SECRETARY OF STATE				
Total Allocated	32,661,876	0	5,331,969	27,329,907



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.	84	0.0197	1,036		1,036		1,036
INFORMATION TECHNOLOGY	175	0.0410	2,158		2,158		2,158
ACCOUNTING	2,161	0.5061	26,650		26,650		26,650
FACILITIES MANAG., DESIGN & CONST	2,111	0.4944	26,033		26,033		26,033
PERSONNEL	412	0.0965	5,081		5,081		5,081
GENERAL SERVICES	1	0.0002	12		12		12
TREASURER	3,387	0.7933	41,769		41,769		41,769
SECRETARY OF STATE	13,035	3.0529	160,750		160,750		160,750
SECURITY	59	0.0138	728		728	10	738
REVENUE	1,253	0.2935	15,452		15,452	206	15,658
LEGISLATURE	1,240	0.2904	15,292		15,292	203	15,495
JUDICIARY	53,790	12.5982	663,348		663,348	8,825	672,173
GOVERNOR	195	0.0457	2,405		2,405	32	2,437
LT. GOVERNOR	6	0.0014	74		74	1	75
AUDITOR	1,563	0.3661	19,275		19,275	256	19,531
ATTORNEY GENERAL	73,530	17.2215	906,785		906,785	12,064	918,849
AGRICULTURE	985	0.2307	12,147		12,147	162	12,309
INSURANCE	10,931	2.5602	134,803		134,803	1,793	136,596
CONSERVATION	212	0.0497	2,614		2,614	35	2,649
ECONOMIC DEVELOPMENT	5,041	1.1807	62,167		62,167	827	62,994
EDUCATION	6,198	1.4516	76,435		76,435	1,017	77,452
HIGHER EDUCATION	2,586	0.6057	31,891		31,891	424	32,315
HEALTH	13,662	3.1998	168,482		168,482	2,242	170,724
HIGHWAYS	1,263	0.2958	15,576		15,576	207	15,783
LABOR	17,658	4.1357	217,762		217,762	2,897	220,659
MENTAL HEALTH	19,952	4.6730	246,052		246,052	3,274	249,326
NATURAL RESOURCES	12,994	3.0433	160,244		160,244	2,132	162,376
PUBLIC SAFETY	21,970	5.1456	270,938		270,938	3,605	274,543

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	74,750	17.5072	921,831		921,831	12,264	934,095
CORRECTIONS	80,494	18.8525	992,666		992,666	13,207	1,005,873
ALL OTHER	5,268	1.2338	64,966		64,966	864	65,830
SubTotal	426,966	100.0000	5,265,422		5,265,422	66,547	5,331,969
Total	426,966	100.0000	5,265,422		5,265,422	66,547	5,331,969

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

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

Fiscal Year 2018 SWCAP

2018

Version 1.0027-1

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	27,167,267		27,167,267	162,640	27,329,907
SubTotal	100	100.0000	27,167,267		27,167,267	162,640	27,329,907
Total	100	100.0000	27,167,267		27,167,267	162,640	27,329,907

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
COMM. OF ADMIN.	1,036	1,036	0
INFORMATION	2,158	2,158	0
ACCOUNTING	26,650	26,650	0
FACILITIES MANAG.,	26,033	26,033	0
PERSONNEL	5,081	5,081	0
GENERAL SERVICES	12	12	0
TREASURER	41,769	41,769	0
SECRETARY OF STATE	160,750	160,750	0
SECURITY	738	738	0
REVENUE	15,658	15,658	0
LEGISLATURE	15,495	15,495	0
JUDICIARY	672,173	672,173	0
GOVERNOR	2,437	2,437	0
LT. GOVERNOR	75	75	0
AUDITOR	19,531	19,531	0
ATTORNEY GENERAL	918,849	918,849	0
AGRICULTURE	12,309	12,309	0
INSURANCE	136,596	136,596	0
CONSERVATION	2,649	2,649	0
ECONOMIC DEVELOPMENT	62,994	62,994	0
EDUCATION	77,452	77,452	0
HIGHER EDUCATION	32,315	32,315	0
HEALTH	170,724	170,724	0
HIGHWAYS	15,783	15,783	0
LABOR	220,659	220,659	0
MENTAL HEALTH	249,326	249,326	0
NATURAL RESOURCES	162,376	162,376	0
PUBLIC SAFETY	274,543	274,543	0
SOCIAL SERVICES	934,095	934,095	0
CORRECTIONS	1,005,873	1,005,873	0
ALL OTHER	27,395,737	65,830	27,329,907

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
Direct Billed	0	0	0
Total	32,661,876	5,331,969	27,329,907

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:	1,167,123			1,167,123
BUILDING DEPRECIATION	4,085		4,085	
RETIREMENT/GROUP INSURANCE	547,322		547,322	
OASDHI	94,809		94,809	
INSURANCE	23		23	
BUDGET AND PLANNING	3,197	518	3,715	
ACCOUNTING	865	17	882	
PERSONNEL	704	8	712	
PURCHASING	462	2	464	
GENERAL SERVICES	657	2	659	
TREASURER	54	1	55	
SECRETARY OF STATE	728	10	738	
SECURITY		9,748	9,748	
Total Allocated Additions:	652,906	10,306	663,212	663,212
Total To Be Allocated:	1,820,029	10,306		1,830,335

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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,309,952	0	1,309,952
Other Expense & Cost			
Departmental Expenditures	134,486	0	134,486
General and Administrative	14,338	0	14,338
Capital Outlay - Departmental	(35,338)	0	(35,338)
Capital Outlay - G/A	0	0	0
Unallowable Security	(256,315)	0	(256,315)
Departmental Totals			
Total Expenditures	1,167,123	0	1,167,123
Deductions			
Total Deductions	0	0	0
Functional Cost	1,167,123	0	1,167,123
Allocation Step 1			
Inbound- All Others	652,906	0	652,906
1st Allocation	1,820,029	0	1,820,029
Allocation Step 2			
Inbound- All Others	10,306	0	10,306
2nd Allocation	10,306	0	10,306
Total For 26 SECURITY			
Total Allocated	1,830,335	0	1,830,335



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.2764	5,031		5,031		5,031
INFORMATION TECHNOLOGY	671	11.5930	210,995		210,995		210,995
BUDGET AND PLANNING	28	0.4838	8,805		8,805		8,805
ACCOUNTING	47	0.8120	14,779		14,779		14,779
FACILITIES MANAG., DESIGN & CONST	171	2.9544	53,771		53,771		53,771
PERSONNEL	52	0.8984	16,351		16,351		16,351
PURCHASING	36	0.6220	11,320		11,320		11,320
GENERAL SERVICES	26	0.4492	8,176		8,176		8,176
TREASURER	46	0.7947	14,465		14,465		14,465
SECRETARY OF STATE	208	3.5936	65,405		65,405		65,405
SECURITY	31	0.5356	9,748		9,748		9,748
REVENUE	902	15.5840	283,634		283,634	2,085	285,719
LEGISLATURE	426	7.3601	133,955		133,955	985	134,940
JUDICIARY	61	1.0539	19,181		19,181	141	19,322
GOVERNOR	23	0.3974	7,232		7,232	53	7,285
LT. GOVERNOR	2	0.0346	629		629	5	634
AUDITOR	88	1.5204	27,671		27,671	204	27,875
ATTORNEY GENERAL	199	3.4381	62,575		62,575	460	63,035
AGRICULTURE	5	0.0864	1,572		1,572	12	1,584
INSURANCE	200	3.4554	62,890		62,890	463	63,353
ECONOMIC DEVELOPMENT	423	7.3082	133,012		133,012	978	133,990
EDUCATION	287	4.9585	90,247		90,247	664	90,911
HIGHER EDUCATION	54	0.9330	16,980		16,980	125	17,105
HEALTH	106	1.8314	33,332		33,332	245	33,577
HIGHWAYS	540	9.3296	169,802		169,802	1,249	171,051
LABOR	284	4.9067	89,303		89,303	657	89,960
MENTAL HEALTH	1	0.0173	314		314	2	316
NATURAL RESOURCES	303	5.2350	95,278		95,278	701	95,979

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

Fiscal Year 2018 SWCAP

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Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	210	3.6282	66,034		66,034	486	66,520
SOCIAL SERVICES	331	5.7187	104,083		104,083	766	104,849
ALL OTHER	11	0.1900	3,459		3,459	25	3,484
SubTotal	5,788	100.0000	1,820,029		1,820,029	10,306	1,830,335
Total	5,788	100.0000	1,820,029		1,820,029	10,306	1,830,335

Allocation Basis: Head Count of Buildings Served

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	5,031	5,031
INFORMATION	210,995	210,995
BUDGET AND PLANNING	8,805	8,805
ACCOUNTING	14,779	14,779
FACILITIES MANAG.,	53,771	53,771
PERSONNEL	16,351	16,351
PURCHASING	11,320	11,320
GENERAL SERVICES	8,176	8,176
TREASURER	14,465	14,465
SECRETARY OF STATE	65,405	65,405
SECURITY	9,748	9,748
REVENUE	285,719	285,719
LEGISLATURE	134,940	134,940
JUDICIARY	19,322	19,322
GOVERNOR	7,285	7,285
LT. GOVERNOR	634	634
AUDITOR	27,875	27,875
ATTORNEY GENERAL	63,035	63,035
AGRICULTURE	1,584	1,584
INSURANCE	63,353	63,353
ECONOMIC DEVELOPMENT	133,990	133,990
EDUCATION	90,911	90,911
HIGHER EDUCATION	17,105	17,105
HEALTH	33,577	33,577
HIGHWAYS	171,051	171,051
LABOR	89,960	89,960
MENTAL HEALTH	316	316
NATURAL RESOURCES	95,979	95,979
PUBLIC SAFETY	66,520	66,520
SOCIAL SERVICES	104,849	104,849
ALL OTHER	3,484	3,484



MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Direct Billed	0	0
Total	1,830,335	1,830,335

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:	499,825,523			499,825,523
BUILDING DEPRECIATION	713,933		713,933	
RETIREMENT/GROUP INSURANCE	21,127,541		21,127,541	
OASDHI	3,261,758		3,261,758	
BUILDING RENTAL	2,801,989		2,801,989	
WORKER'S COMPENSATION	115,799		115,799	
UNEMPLOYMENT COMPENSATION	32,810		32,810	
INSURANCE	912		912	
BUDGET AND PLANNING	33,988	5,502	39,490	
ACCOUNTING	94,443	1,872	96,315	
PERSONNEL	133,846	1,445	135,291	
PURCHASING	33,439	178	33,617	
GENERAL SERVICES	22,799	72	22,871	
TREASURER	45,255	577	45,832	
SECRETARY OF STATE	15,452	206	15,658	
SECURITY	283,634	2,085	285,719	
REVENUE		66,834	66,834	
Total Allocated Additions:	28,717,598	78,771	28,796,369	28,796,369
Total To Be Allocated:	528,543,121	78,771		528,621,892

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

	Total	General & Admin	CASHIER	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	37,901,971	0	116,388	37,785,583
Other Expense & Cost				
Departmental Expenditures	436,788,815	0	3,161	436,785,654
General and Administrative	26,454,686	0	81,236	26,373,450
Refunds	1,440,991,247	0	0	1,440,991,247
Capital Outlay - Departmental	(914,733)	0	0	(914,733)
Capital Outlay - G & A	(405,216)	0	(1,244)	(403,972)
Refunds	(1,440,991,247)	0	0	(1,440,991,247)
Departmental Totals				
Total Expenditures	499,825,523	0	199,541	499,625,982
Deductions				
Total Deductions	0	0	0	0
Functional Cost	499,825,523	0	199,541	499,625,982
Allocation Step 1				
Inbound- All Others	28,717,598	0	88,185	28,629,413
1st Allocation	528,543,121	0	287,726	528,255,395
Allocation Step 2				
Inbound- All Others	78,771	0	242	78,529
2nd Allocation	78,771	0	242	78,529
Total For 27 REVENUE				
Total Allocated	528,621,892	0	287,968	528,333,924

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.	1,685	0.0117	34		34		34
INFORMATION TECHNOLOGY	72,195	0.5028	1,447		1,447		1,447
BUDGET AND PLANNING	2,003	0.0139	40		40		40
ACCOUNTING	120,205	0.8371	2,409		2,409		2,409
FACILITIES MANAG., DESIGN & CONST	4,061	0.0283	81		81		81
PERSONNEL	3,351	0.0233	67		67		67
PURCHASING	2,176	0.0152	44		44		44
GENERAL SERVICES	44,955	0.3131	901		901		901
TREASURER	4,343	0.0302	87		87		87
SECRETARY OF STATE	20,203	0.1407	405		405		405
REVENUE	3,335,355	23.2284	66,834		66,834		66,834
LEGISLATURE	43,324	0.3017	868		868	1	869
JUDICIARY	266,788	1.8580	5,346		5,346	6	5,352
GOVERNOR	7,974	0.0555	160		160		160
LT. GOVERNOR	660	0.0046	13		13		13
AUDITOR	8,038	0.0560	161		161		161
ATTORNEY GENERAL	18,894	0.1316	379		379		379
AGRICULTURE	10,430	0.0726	209		209		209
INSURANCE	134	0.0009	3		3		3
CONSERVATION	118,171	0.8230	2,368		2,368	3	2,371
ECONOMIC DEVELOPMENT	16,912	0.1178	339		339		339
EDUCATION	3,722,771	25.9264	74,595		74,595	85	74,680
HIGHER EDUCATION	976,434	6.8002	19,566		19,566	22	19,588
HEALTH	457,636	3.1871	9,170		9,170	10	9,180
HIGHWAYS	467,174	3.2535	9,361		9,361	11	9,372
LABOR	12,812	0.0892	257		257		257
MENTAL HEALTH	976,485	6.8005	19,567		19,567	22	19,589
NATURAL RESOURCES	121,011	0.8428	2,425		2,425	3	2,428



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	509,364	3.5474	10,207		10,207	11	10,218
SOCIAL SERVICES	2,212,755	15.4103	44,339		44,339	50	44,389
CORRECTIONS	794,380	5.5323	15,918		15,918	18	15,936
ALL OTHER	6,301	0.0439	126		126		126
SubTotal	14,358,980	100.0000	287,726		287,726	242	287,968
Total	14,358,980	100.0000	287,726		287,726	242	287,968

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	528,255,395		528,255,395	78,529	528,333,924
SubTotal	100	100.0000	528,255,395		528,255,395	78,529	528,333,924
Total	100	100.0000	528,255,395		528,255,395	78,529	528,333,924

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	34	34	0
INFORMATION	1,447	1,447	0
BUDGET AND PLANNING	40	40	0
ACCOUNTING	2,409	2,409	0
FACILITIES MANAG.,	81	81	0
PERSONNEL	67	67	0
PURCHASING	44	44	0
GENERAL SERVICES	901	901	0
TREASURER	87	87	0
SECRETARY OF STATE	405	405	0
REVENUE	66,834	66,834	0
LEGISLATURE	869	869	0
JUDICIARY	5,352	5,352	0
GOVERNOR	160	160	0
LT. GOVERNOR	13	13	0
AUDITOR	161	161	0
ATTORNEY GENERAL	379	379	0
AGRICULTURE	209	209	0
INSURANCE	3	3	0
CONSERVATION	2,371	2,371	0
ECONOMIC DEVELOPMENT	339	339	0
EDUCATION	74,680	74,680	0
HIGHER EDUCATION	19,588	19,588	0
HEALTH	9,180	9,180	0
HIGHWAYS	9,372	9,372	0
LABOR	257	257	0
MENTAL HEALTH	19,589	19,589	0
NATURAL RESOURCES	2,428	2,428	0
PUBLIC SAFETY	10,218	10,218	0
SOCIAL SERVICES	44,389	44,389	0
CORRECTIONS	15,936	15,936	0
ALL OTHER	528,334,050	126	528,333,924

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOVT
Direct Billed	0	0	0
Total	528,621,892	287,968	528,333,924

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
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CENTRAL SERVICE COST ALLOCATION PLAN
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MAXIMUS
Allocated Costs By Department

Fiscal Year 2018 Carry Forward

2018

Version 1.0020-1

Detail

Grantee Departments	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	629,934	0	0	0	0	83,913	0
JUDICIARY	114,288	0	0	0	0	1,042,052	0
GOVERNOR	51,398	0	0	0	0	97,610	0
LT. GOVERNOR	11,800	0	0	0	0	0	0
AUDITOR	65,260	0	0	0	0	27,829	0
ATTORNEY GENERAL	205,824	0	0	0	0	74,586	0
AGRICULTURE	140,781	0	0	0	0	31,147	0
INSURANCE	276,369	0	0	0	0	7,607	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	198,977	0	0	0	0	21,184	0
EDUCATION	170,929	0	0	0	0	897,386	0
HIGHER EDUCATION	24,908	0	0	0	0	0	0
HEALTH	918,095	0	0	0	0	214,291	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	131,606	0	0	0	0	119,416	0
MENTAL HEALTH	83,174	0	0	0	0	10,490,034	0
NATURAL RESOURCES	514,114	0	0	0	0	381,842	0
PUBLIC SAFETY	269,110	0	0	0	0	2,224,405	0
SOCIAL SERVICES	990,825	0	0	0	0	2,485,996	0
CORRECTIONS	160,449	0	0	0	0	12,197,160	0
ALL OTHER	154,072	0	0	0	278,882	2,026,978	0
SubTotal	5,111,913	0	0	0	278,882	32,423,436	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,111,913	0	0	0	278,882	32,423,436	0

MAXIMUS
Allocated Costs By Department

Fiscal Year 2018 Carry Forward
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Detail

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	408	0	0	0	23,179	0	0
JUDICIARY	2,530	0	0	42,422	136,769	0	0
GOVERNOR	18	0	0	50,828	1,809	0	0
LT. GOVERNOR	4	0	0	3,470	324	0	0
AUDITOR	68	0	0	1,515	4,721	0	0
ATTORNEY GENERAL	215	0	0	4,154	19,153	0	0
AGRICULTURE	352	0	0	47,994	33,808	0	37,739
INSURANCE	801	0	0	62,363	31,490	0	29,075
CONSERVATION	1,147	0	0	9,726	116,587	0	0
ECONOMIC DEVELOPMENT	511	0	0	69,352	45,346	0	80,819
EDUCATION	1,691	0	0	120,620	459,434	0	0
HIGHER EDUCATION	1,431	0	0	59,039	7,236	0	0
HEALTH	1,237	0	0	79,566	189,580	0	197,714
HIGHWAYS	3,353	0	0	41,445	553,361	0	0
LABOR	430	0	0	57,280	144,208	0	68,832
MENTAL HEALTH	5,012	0	0	73,750	260,245	0	733,776
NATURAL RESOURCES	1,203	0	0	52,442	134,371	0	154,991
PUBLIC SAFETY	50,157	0	0	121,207	236,618	0	258,951
SOCIAL SERVICES	6,286	0	0	205,367	363,838	0	758,341
CORRECTIONS	6,865	0	0	55,422	325,940	0	1,219,878
ALL OTHER	6,230	429,037	212,609,424	1,095,148	79,461	86,979,298	465,167
SubTotal	89,949	429,037	212,609,424	2,253,110	3,167,478	86,979,298	4,005,283
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	89,949	429,037	212,609,424	2,253,110	3,167,478	86,979,298	4,005,283



MAXIMUS
Allocated Costs By Department

Fiscal Year 2018 Carry Forward

2018

Version 1.0020-1

Detail

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	11,854	1,380	15,495	134,940	869	901,972
JUDICIARY	0	73,584	8,191	672,173	19,322	5,352	2,116,683
GOVERNOR	28	535	101	2,437	7,285	160	212,209
LT. GOVERNOR	0	124	19	75	634	13	16,463
AUDITOR	1,360	1,978	275	19,531	27,875	161	150,573
ATTORNEY GENERAL	4,677	6,257	1,084	918,849	63,035	379	1,298,213
AGRICULTURE	8,498	8,592	1,863	12,309	1,584	209	324,876
INSURANCE	4,445	13,048	1,776	136,596	63,353	3	626,926
CONSERVATION	70,331	33,352	6,483	2,649	0	2,371	242,646
ECONOMIC DEVELOPMENT	33,126	14,261	2,519	62,994	133,990	339	663,418
EDUCATION	264,118	46,703	23,852	77,452	90,911	74,680	2,227,776
HIGHER EDUCATION	23,827	998	384	32,315	17,105	19,588	186,831
HEALTH	250,650	32,532	10,172	170,724	33,577	9,180	2,107,318
HIGHWAYS	0	97,524	29,712	15,783	171,051	9,372	921,601
LABOR	3,839	12,496	7,512	220,659	89,960	257	856,495
MENTAL HEALTH	121,635	139,681	15,577	249,326	316	19,589	12,192,115
NATURAL RESOURCES	21,961	32,835	7,355	162,376	95,979	2,428	1,561,897
PUBLIC SAFETY	171,536	96,472	13,709	274,543	66,520	10,218	3,793,446
SOCIAL SERVICES	915,230	118,897	39,614	934,095	104,849	44,389	6,967,727
CORRECTIONS	619,797	188,380	19,943	1,005,873	0	15,936	15,815,643
ALL OTHER	1,062	18,102,813	5,003,485	27,395,737	3,484	528,334,050	882,964,328
SubTotal	2,516,120	19,032,916	5,195,006	32,381,991	1,125,770	528,549,543	936,149,156
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	2,516,120	19,032,916	5,195,006	32,381,991	1,125,770	528,549,543	936,149,156

MAXIMUS
Allocated Costs By Department

Fiscal Year 2018 Carry Forward
 2018 Version 1.0020-1
 Detail

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	901,972	0	901,972
JUDICIARY	0	2,116,683	0	2,116,683
GOVERNOR	0	212,209	0	212,209
LT. GOVERNOR	0	16,463	0	16,463
AUDITOR	0	150,573	0	150,573
ATTORNEY GENERAL	0	1,298,213	0	1,298,213
AGRICULTURE	0	324,876	0	324,876
INSURANCE	0	626,926	0	626,926
CONSERVATION	0	242,646	0	242,646
ECONOMIC DEVELOPMENT	0	663,418	0	663,418
EDUCATION	0	2,227,776	0	2,227,776
HIGHER EDUCATION	0	186,831	0	186,831
HEALTH	0	2,107,318	0	2,107,318
HIGHWAYS	0	921,601	0	921,601
LABOR	0	856,495	0	856,495
MENTAL HEALTH	0	12,192,115	0	12,192,115
NATURAL RESOURCES	0	1,561,897	0	1,561,897
PUBLIC SAFETY	0	3,793,446	0	3,793,446
SOCIAL SERVICES	0	6,967,727	0	6,967,727
CORRECTIONS	0	15,815,643	0	15,815,643
ALL OTHER	0	882,964,328	0	882,964,328
SubTotal	0	936,149,156	0	936,149,156
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	936,149,156	0	936,149,156

STATE OF MISSOURI
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2018 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 2018 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	12,325,541
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 2018 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:	7,287,999			7,287,999
Total Allocated Additions:			0	0
Total To Be Allocated:	7,287,999	0		7,287,999

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

Fiscal Year 2018 Carry Forward
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	Total	General & Admin	AG FEED/SEED LAB	BROADWAY	CAPITOL
Other Expense & Cost					
BUILDING DEPRECIATION	7,287,999	0	52,100	193,495	856,788
Departmental Totals					
Total Expenditures	7,287,999	0	52,100	193,495	856,788
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,287,999	0	52,100	193,495	856,788
Allocation Step 1					
1st Allocation	7,287,999	0	52,100	193,495	856,788
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	7,287,999	0	52,100	193,495	856,788



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

Fiscal Year 2018 Carry Forward
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	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	308,139	484,151	549,115	207,759	74,402
Departmental Totals					
Total Expenditures	308,139	484,151	549,115	207,759	74,402
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	308,139	484,151	549,115	207,759	74,402
Allocation Step 1					
1st Allocation	308,139	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	308,139	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**

Fiscal Year 2018 Carry Forward

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Version 1.0020-1

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

Fiscal Year 2018 Carry Forward

2018

Version 1.0020-1

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

Fiscal Year 2018 Carry Forward

2018

Version 1.0020-1

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	9.4468	32,642		32,642		32,642
GOVERNOR	2,426	1.7935	6,197		6,197		6,197
AUDITOR	1,114	0.8236	2,846		2,846		2,846
ATTORNEY GENERAL	9,510	7.0307	24,294		24,294		24,294
INSURANCE	7,151	5.2867	18,268		18,268		18,268
ECONOMIC DEVELOPMENT	5,139	3.7993	13,128		13,128		13,128
EDUCATION	2,462	1.8202	6,289		6,289		6,289
PUBLIC SAFETY	2,328	1.7211	5,947		5,947		5,947
SOCIAL SERVICES	80,033	59.1685	204,451		204,451		204,451
CORRECTIONS	8,580	6.3432	21,918		21,918		21,918
ALL OTHER	833	0.6158	2,128		2,128		2,128
SubTotal	135,263	100.0000	345,540		345,540		345,540
Total	135,263	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**

Fiscal Year 2018 Carry Forward

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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	4,389		4,389		4,389
GENERAL SERVICES	1,469	0.7907	2,437		2,437		2,437
EDUCATION	85,110	45.8133	141,168		141,168		141,168
HIGHER EDUCATION	15,017	8.0834	24,908		24,908		24,908
PUBLIC SAFETY	24,362	13.1136	40,408		40,408		40,408
SOCIAL SERVICES	57,043	30.7053	94,615		94,615		94,615
ALL OTHER	129	0.0694	214		214		214
SubTotal	185,776	100.0000	308,139		308,139		308,139
Total	185,776	100.0000	308,139		308,139		308,139

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**

Fiscal Year 2018 Carry Forward

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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	1.8558	1,381		1,381		1,381
REVENUE	19,473	36.1381	26,887		26,887		26,887
AGRICULTURE	33,412	62.0061	46,134		46,134		46,134
SubTotal	53,885	100.0000	74,402		74,402		74,402
Total	53,885	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**

Fiscal Year 2018 Carry Forward

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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	56,931	60.4132	117,156		117,156		117,156
ALL OTHER	36,838	39.0912	75,807		75,807		75,807
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

Fiscal Year 2018 Carry Forward

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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	4,962	5.9647	9,478		9,478		9,478
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	1,770	2.1277	3,381		3,381		3,381
SOCIAL SERVICES	45,963	55.2514	87,795		87,795		87,795
SubTotal	83,189	100.0000	158,903		158,903		158,903
Total	83,189	100.0000	158,903		158,903		158,903

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	230	0.6866	850		850		850
FACILITIES MANAG., DESIGN & CONST	1,245	3.7165	4,603		4,603		4,603
REVENUE	48	0.1433	177		177		177
EDUCATION	3,231	9.6451	11,945		11,945		11,945
HEALTH	2,410	7.1942	8,909		8,909		8,909
LABOR	1,846	5.5106	6,824		6,824		6,824
MENTAL HEALTH	1,509	4.5046	5,579		5,579		5,579
PUBLIC SAFETY	1,779	5.3106	6,577		6,577		6,577
SOCIAL SERVICES	14,539	43.4014	53,750		53,750		53,750
CORRECTIONS	4,898	14.6213	18,107		18,107		18,107
ALL OTHER	1,764	5.2658	6,521		6,521		6,521
SubTotal	33,499	100.0000	123,842		123,842		123,842
Total	33,499	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

Fiscal Year 2018 Carry Forward

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Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	97,595	18.8360	340,488		340,488		340,488
ACCOUNTING	14,844	2.8649	51,788		51,788		51,788
FACILITIES MANAG., DESIGN & CONST	27,489	5.3054	95,903		95,903		95,903
PERSONNEL	20,978	4.0488	73,188		73,188		73,188
PURCHASING	11,537	2.2267	40,250		40,250		40,250
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	180,260	34.7904	628,888		628,888		628,888
AUDITOR	14,410	2.7812	50,273		50,273		50,273
INSURANCE	52,076	10.0508	181,682		181,682		181,682
ECONOMIC DEVELOPMENT	48,891	9.4360	170,570		170,570		170,570
SOCIAL SERVICES	4,343	0.8382	15,152		15,152		15,152
ALL OTHER	15,695	3.0292	54,756		54,756		54,756
SubTotal	518,130	100.0000	1,807,644		1,807,644		1,807,644
Total	518,130	100.0000	1,807,644		1,807,644		1,807,644

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - WAINRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	16,868	11.7440	65,232		65,232		65,232
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	3,951	2.7508	15,279		15,279		15,279
LABOR	32,267	22.4652	124,782		124,782		124,782
MENTAL HEALTH	20,065	13.9698	77,595		77,595		77,595
PUBLIC SAFETY	447	0.3112	1,729		1,729		1,729
SOCIAL SERVICES	57,614	40.1125	222,803		222,803		222,803
ALL OTHER	1,108	0.7714	4,285		4,285		4,285
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	343,589	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.,	313,358	0	1,052	122,085	3,443	0	0
PERSONNEL	73,188	0	0	0	0	0	0
PURCHASING	40,250	0	0	0	0	0	0
GENERAL SERVICES	40,432	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	713,933	0	0	0	0	0	0
LEGISLATURE	629,934	0	0	629,934	0	0	0
JUDICIARY	114,288	0	0	0	0	0	0
GOVERNOR	51,398	0	0	32,776	0	0	0
LT. GOVERNOR	11,800	0	0	11,800	0	0	0
AUDITOR	65,260	0	0	4,390	0	0	0
ATTORNEY GENERAL	205,824	0	133,693	0	0	0	0
AGRICULTURE	140,781	52,100	0	0	0	0	42,547
INSURANCE	276,369	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	198,977	0	0	0	0	0	0
EDUCATION	170,929	0	0	0	0	0	0
HIGHER EDUCATION	24,908	0	0	0	0	0	0
HEALTH	918,095	0	0	0	0	0	805,224
LABOR	131,606	0	0	0	0	0	0
MENTAL HEALTH	83,174	0	0	0	0	0	0
NATURAL RESOURCES	514,114	0	0	2,089	0	70,439	0
PUBLIC SAFETY	269,110	0	0	0	0	0	0
SOCIAL SERVICES	990,825	0	58,750	0	0	0	0
CORRECTIONS	160,449	0	0	0	0	0	0
ALL OTHER	154,072	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	7,287,999	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	4,389	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	2,437	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	26,887
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	46,134
INSURANCE	18,268	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	13,128	0	0	0	0	0	0
EDUCATION	6,289	0	141,168	0	0	11,527	0
HIGHER EDUCATION	0	0	24,908	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	40,408	0	105,278	0	0
SOCIAL SERVICES	204,451	136,353	94,615	0	0	0	0
CORRECTIONS	21,918	0	0	0	0	120,424	0
ALL OTHER	2,128	0	214	0	0	0	0

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Fiscal Year 2018 Carry Forward
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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	308,139	484,151	549,115	207,759	74,402

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	850	0	340,488
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	51,788
FACILITIES MANAG.,	0	961	0	9,478	4,603	0	95,903
PERSONNEL	0	0	0	0	0	0	73,188
PURCHASING	0	0	0	0	0	0	40,250
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	628,888
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	114,288	0
GOVERNOR	0	0	0	1,415	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	3,408	0	0	50,273
ATTORNEY GENERAL	0	0	0	9,669	0	38,168	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	0	0	60,498	0	0	0	181,682
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	170,570
EDUCATION	0	0	0	0	11,945	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	5,579	0	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	105,790	0	0	3,381	6,577	0	0
SOCIAL SERVICES	0	117,156	0	87,795	53,750	0	15,152
CORRECTIONS	0	0	0	0	18,107	0	0
ALL OTHER	0	75,807	0	0	6,521	0	54,756

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Fiscal Year 2018 Carry Forward

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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.,	65,232
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	15,279
EDUCATION	0
HIGHER EDUCATION	0
HEALTH	0
LABOR	124,782
MENTAL HEALTH	77,595
NATURAL RESOURCES	0
PUBLIC SAFETY	1,729
SOCIAL SERVICES	222,803
CORRECTIONS	0
ALL OTHER	4,285

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 2018 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:	2,141,220			2,141,220
Total Allocated Additions:			0	0
Total To Be Allocated:	2,141,220	0		2,141,220

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

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	2,141,220	0	2,141,220
Departmental Totals			
Total Expenditures	2,141,220	0	2,141,220
Deductions			
Total Deductions	0	0	0
Functional Cost	2,141,220	0	2,141,220
Allocation Step 1			
1st Allocation	2,141,220	0	2,141,220
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	2,141,220	0	2,141,220

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

Fiscal Year 2018 Carry Forward
 2018 Version 1.0020-1

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	2,079,827	97.1328	2,079,827		2,079,827		2,079,827
BUDGET AND PLANNING	233	0.0109	233		233		233
ACCOUNTING	2,317	0.1082	2,317		2,317		2,317
FACILITIES MANAG., DESIGN & CONST	6,501	0.3036	6,501		6,501		6,501
GENERAL SERVICES	52,342	2.4445	52,342		52,342		52,342
SubTotal	2,141,220	100.0000	2,141,220		2,141,220		2,141,220
Total	2,141,220	100.0000	2,141,220		2,141,220		2,141,220

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	2,079,827	2,079,827
BUDGET AND PLANNING	233	233
ACCOUNTING	2,317	2,317
FACILITIES MANAG.,	6,501	6,501
GENERAL SERVICES	52,342	52,342
Direct Billed	0	0
Total	<u>2,141,220</u>	<u>2,141,220</u>

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:	60,105,672			60,105,672
Total Allocated Additions:			0	0
Total To Be Allocated:	60,105,672	0		60,105,672

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	763,801,038	0	763,801,038
Non-Central Service Costs	(703,695,366)	0	(703,695,366)
Departmental Totals			
Total Expenditures	60,105,672	0	60,105,672
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	60,105,672	0	60,105,672
Allocation Step 1			
1st Allocation	60,105,672	0	60,105,672
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07 RETIREMENT/GROUP			
Total Allocated	60,105,672	0	60,105,672

MAXIMUS

Fiscal Year 2018 Carry Forward

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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.	434,050	0.7221	434,050		434,050		434,050
INFORMATION TECHNOLOGY	19,830,646	32.9930	19,830,646		19,830,646		19,830,646
BUDGET AND PLANNING	555,650	0.9245	555,650		555,650		555,650
ACCOUNTING	897,050	1.4925	897,050		897,050		897,050
FACILITIES MANAG., DESIGN & CONST	8,318,178	13.8393	8,318,178		8,318,178		8,318,178
PERSONNEL	1,126,046	1.8734	1,126,046		1,126,046		1,126,046
PURCHASING	732,853	1.2193	732,853		732,853		732,853
GENERAL SERVICES	1,687,650	2.8078	1,687,650		1,687,650		1,687,650
TREASURER	903,648	1.5034	903,648		903,648		903,648
SECRETARY OF STATE	3,945,038	6.5635	3,945,038		3,945,038		3,945,038
SECURITY	547,322	0.9106	547,322		547,322		547,322
REVENUE	21,127,541	35.1506	21,127,541		21,127,541		21,127,541
SubTotal	60,105,672	100.0000	60,105,672		60,105,672		60,105,672
Total	60,105,672	100.0000	60,105,672		60,105,672		60,105,672

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2018

MAXIMUS

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	434,050	434,050
INFORMATION	19,830,646	19,830,646
BUDGET AND PLANNING	555,650	555,650
ACCOUNTING	897,050	897,050
FACILITIES MANAG.,	8,318,178	8,318,178
PERSONNEL	1,126,046	1,126,046
PURCHASING	732,853	732,853
GENERAL SERVICES	1,687,650	1,687,650
TREASURER	903,648	903,648
SECRETARY OF STATE	3,945,038	3,945,038
SECURITY	547,322	547,322
REVENUE	21,127,541	21,127,541
Direct Billed	0	0
Total	<u>60,105,672</u>	<u>60,105,672</u>

STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

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

Costs of the State paid portion of Social Security were obtained from SAM II HR Payroll reports. A calculation of the central services total was made by deducting the recorded expenditures for all non-central services departments 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:	10,048,022			10,048,022
Total Allocated Additions:			0	0
Total To Be Allocated:	10,048,022	0		10,048,022

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	149,984,437	0	149,984,437
Non-Central Service Costs	(139,936,415)	0	(139,936,415)
Departmental Totals			
Total Expenditures	10,048,022	0	10,048,022
Deductions			
Total Deductions	0	0	0
Functional Cost	10,048,022	0	10,048,022
Allocation Step 1			
1st Allocation	10,048,022	0	10,048,022
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	10,048,022	0	10,048,022



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.	92,081	0.9164	92,081		92,081		92,081
INFORMATION TECHNOLOGY	3,607,094	35.8984	3,607,094		3,607,094		3,607,094
BUDGET AND PLANNING	116,439	1.1588	116,439		116,439		116,439
ACCOUNTING	146,710	1.4601	146,710		146,710		146,710
FACILITIES MANAG., DESIGN & CONST	1,348,465	13.4202	1,348,465		1,348,465		1,348,465
PERSONNEL	193,480	1.9256	193,480		193,480		193,480
PURCHASING	132,882	1.3225	132,882		132,882		132,882
GENERAL SERVICES	257,918	2.5669	257,918		257,918		257,918
TREASURER	157,428	1.5668	157,428		157,428		157,428
SECRETARY OF STATE	638,958	6.3590	638,958		638,958		638,958
SECURITY	94,809	0.9436	94,809		94,809		94,809
REVENUE	3,261,758	32.4617	3,261,758		3,261,758		3,261,758
SubTotal	10,048,022	100.0000	10,048,022		10,048,022		10,048,022
Total	10,048,022	100.0000	10,048,022		10,048,022		10,048,022

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2018

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	92,081	92,081
INFORMATION	3,607,094	3,607,094
BUDGET AND PLANNING	116,439	116,439
ACCOUNTING	146,710	146,710
FACILITIES MANAG.,	1,348,465	1,348,465
PERSONNEL	193,480	193,480
PURCHASING	132,882	132,882
GENERAL SERVICES	257,918	257,918
TREASURER	157,428	157,428
SECRETARY OF STATE	638,958	638,958
SECURITY	94,809	94,809
REVENUE	3,261,758	3,261,758
Direct Billed	0	0
Total	10,048,022	10,048,022

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 2018 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:	8,089,714			8,089,714
Total Allocated Additions:			0	0
Total To Be Allocated:	8,089,714	0		8,089,714

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
<hr/>			
Total Expenditures	104,301,423	0	104,301,423
Non-Central Service Costs	(94,562,511)	0	(94,562,511)
Section II Costs	(1,649,198)	0	(1,649,198)
Departmental Totals			
<hr/>			
Total Expenditures	8,089,714	0	8,089,714
Deductions			
<hr/>			
Total Deductions	0	0	0
Functional Cost	8,089,714	0	8,089,714
Allocation Step 1			
<hr/>			
1st Allocation	8,089,714	0	8,089,714
Allocation Step 2			
<hr/>			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
<hr/>			
Total Allocated	8,089,714	0	8,089,714

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.	45,900	0.5674	45,900		45,900		45,900
INFORMATION TECHNOLOGY	1,122,273	13.8728	1,122,273		1,122,273		1,122,273
BUDGET AND PLANNING	69,286	0.8565	69,286		69,286		69,286
ACCOUNTING	149,853	1.8524	149,853		149,853		149,853
FACILITIES MANAG., DESIGN & CONST	1,206,558	14.9147	1,206,558		1,206,558		1,206,558
PERSONNEL	265,747	3.2850	265,747		265,747		265,747
PURCHASING	102,230	1.2637	102,230		102,230		102,230
GENERAL SERVICES	304,669	3.7661	304,669		304,669		304,669
TREASURER	181,629	2.2452	181,629		181,629		181,629
SECRETARY OF STATE	1,560,698	19.2924	1,560,698		1,560,698		1,560,698
REVENUE	2,801,989	34.6364	2,801,989		2,801,989		2,801,989
ALL OTHER	278,882	3.4474	278,882		278,882		278,882
SubTotal	8,089,714	100.0000	8,089,714		8,089,714		8,089,714
Total	8,089,714	100.0000	8,089,714		8,089,714		8,089,714

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.	45,900	45,900
INFORMATION	1,122,273	1,122,273
BUDGET AND PLANNING	69,286	69,286
ACCOUNTING	149,853	149,853
FACILITIES MANAG.,	1,206,558	1,206,558
PERSONNEL	265,747	265,747
PURCHASING	102,230	102,230
GENERAL SERVICES	304,669	304,669
TREASURER	181,629	181,629
SECRETARY OF STATE	1,560,698	1,560,698
REVENUE	2,801,989	2,801,989
ALL OTHER	278,882	278,882
Direct Billed	0	0
Total	<u>8,089,714</u>	<u>8,089,714</u>

STATE OF MISSOURI
WORKERS' COMPENSATION
NATURE AND EXTENT OF SERVICES

The costs of Workers' Compensation expense for State departments are accumulated in a central services fund account under the Risk Management Unit of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual paid claims.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	33,306,003			33,306,003
Total Allocated Additions:			0	0
Total To Be Allocated:	33,306,003	0		33,306,003

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	33,306,003	0	33,306,003
Departmental Totals			
Total Expenditures	33,306,003	0	33,306,003
Deductions			
Total Deductions	0	0	0
Functional Cost	33,306,003	0	33,306,003
Allocation Step 1			
1st Allocation	33,306,003	0	33,306,003
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	33,306,003	0	33,306,003



MAXIMUS

Fiscal Year 2018 Carry Forward

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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	183,714	0.5711	190,224		190,224		190,224
BUDGET AND PLANNING	1,887	0.0059	1,954		1,954		1,954
FACILITIES MANAG., DESIGN & CONST	517,406	1.6085	535,740		535,740		535,740
PURCHASING	13,130	0.0408	13,595		13,595		13,595
GENERAL SERVICES	21,229	0.0660	21,981		21,981		21,981
SECRETARY OF STATE	3,162	0.0098	3,274		3,274		3,274
REVENUE	111,836	0.3477	115,799		115,799		115,799
LEGISLATURE	81,042	0.2519	83,913		83,913		83,913
JUDICIARY	1,006,392	3.1287	1,042,052		1,042,052		1,042,052
GOVERNOR	94,270	0.2931	97,610		97,610		97,610
AUDITOR	26,877	0.0836	27,829		27,829		27,829
ATTORNEY GENERAL	72,034	0.2239	74,586		74,586		74,586
AGRICULTURE	30,081	0.0935	31,147		31,147		31,147
INSURANCE	7,347	0.0228	7,607		7,607		7,607
ECONOMIC DEVELOPMENT	20,459	0.0636	21,184		21,184		21,184
EDUCATION	866,676	2.6944	897,386		897,386		897,386
HEALTH	206,958	0.6434	214,291		214,291		214,291
LABOR	115,329	0.3585	119,416		119,416		119,416
MENTAL HEALTH	10,131,053	31.4959	10,490,034		10,490,034		10,490,034
NATURAL RESOURCES	368,775	1.1465	381,842		381,842		381,842
PUBLIC SAFETY	2,148,283	6.6787	2,224,405		2,224,405		2,224,405
SOCIAL SERVICES	2,400,922	7.4641	2,485,996		2,485,996		2,485,996
CORRECTIONS	11,779,759	36.6217	12,197,160		12,197,160		12,197,160
ALL OTHER	1,957,613	6.0859	2,026,978		2,026,978		2,026,978
SubTotal	32,166,234	100.0000	33,306,003		33,306,003		33,306,003
Total	32,166,234	100.0000	33,306,003		33,306,003		33,306,003

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

Allocation Basis: Worker's Compensation Payments for FY 2018

Allocation Source: FY 2018 CAFR Work Papers



All Monetary Values Are \$ Dollars
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Schedule .5 - Allocation Summary
For Department WORKER'S COMPENSATION

Fiscal Year 2018 Carry Forward

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Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	190,224	190,224
BUDGET AND PLANNING	1,954	1,954
FACILITIES MANAG.,	535,740	535,740
PURCHASING	13,595	13,595
GENERAL SERVICES	21,981	21,981
SECRETARY OF STATE	3,274	3,274
REVENUE	115,799	115,799
LEGISLATURE	83,913	83,913
JUDICIARY	1,042,052	1,042,052
GOVERNOR	97,610	97,610
AUDITOR	27,829	27,829
ATTORNEY GENERAL	74,586	74,586
AGRICULTURE	31,147	31,147
INSURANCE	7,607	7,607
ECONOMIC DEVELOPMENT	21,184	21,184
EDUCATION	897,386	897,386
HEALTH	214,291	214,291
LABOR	119,416	119,416
MENTAL HEALTH	10,490,034	10,490,034
NATURAL RESOURCES	381,842	381,842
PUBLIC SAFETY	2,224,405	2,224,405
SOCIAL SERVICES	2,485,996	2,485,996
CORRECTIONS	12,197,160	12,197,160
ALL OTHER	2,026,978	2,026,978
Direct Billed	0	0
Total	<u>33,306,003</u>	<u>33,306,003</u>

STATE OF MISSOURI
UNEMPLOYMENT COMPENSATION
NATURE AND EXTENT OF SERVICES

The costs of Unemployment Compensation are charged to special accounts in the general revenue and other funds under the jurisdiction of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual costs incurred in FY 2018. 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:	77,932			77,932
Total Allocated Additions:			0	0
Total To Be Allocated:	77,932	0		77,932

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	1,423,732	0	1,423,732
Non-Central Service Costs	(1,342,873)	0	(1,342,873)
Section II Costs	(2,927)	0	(2,927)
Departmental Totals			
Total Expenditures	77,932	0	77,932
Deductions			
Total Deductions	0	0	0
Functional Cost	77,932	0	77,932
Allocation Step 1			
1st Allocation	77,932	0	77,932
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	77,932	0	77,932



MAXIMUS

Fiscal Year 2018 Carry Forward

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Schedule .4 - Detail Activity Allocations
For Department UNEMPLOYMENT COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	10,688	13.7145	10,688		10,688		10,688
PERSONNEL	3,256	4.1780	3,256		3,256		3,256
GENERAL SERVICES	1,940	2.4894	1,940		1,940		1,940
SECRETARY OF STATE	29,238	37.5173	29,238		29,238		29,238
REVENUE	32,810	42.1008	32,810		32,810		32,810
SubTotal	77,932	100.0000	77,932		77,932		77,932
Total	77,932	100.0000	77,932		77,932		77,932

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2018 CAFR Work Papers

MAXIMUS

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

Fiscal Year 2018 Carry Forward

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Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	10,688	10,688
PERSONNEL	3,256	3,256
GENERAL SERVICES	1,940	1,940
SECRETARY OF STATE	29,238	29,238
REVENUE	32,810	32,810
Direct Billed	0	0
Total	77,932	77,932

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 2018.

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:	119,947			119,947
Total Allocated Additions:			0	0
Total To Be Allocated:	119,947	0		119,947

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

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	5,789	0	5,789	0	0
Insurance/Bond Premium	114,158	0	0	71,778	39,031
Departmental Totals					
Total Expenditures	119,947	0	5,789	71,778	39,031
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	119,947	0	5,789	71,778	39,031
Allocation Step 1					
1st Allocation	119,947	0	5,789	71,778	39,031
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	119,947	0	5,789	71,778	39,031



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	25,537	6.6957	388		388		388
GENERAL SERVICES	9,015	2.3637	137		137		137
REVENUE	8,326	2.1831	126		126		126
AGRICULTURE	3,724	0.9764	57		57		57
INSURANCE	313	0.0821	5		5		5
ECONOMIC DEVELOPMENT	1,411	0.3700	21		21		21
EDUCATION	5,589	1.4654	85		85		85
HIGHER EDUCATION	92,009	24.1245	1,397		1,397		1,397
HEALTH	7,826	2.0520	119		119		119
MENTAL HEALTH	13,864	3.6351	210		210		210
NATURAL RESOURCES	4,864	1.2753	74		74		74
PUBLIC SAFETY	38,445	10.0802	584		584		584
SOCIAL SERVICES	144,913	37.9955	2,198		2,198		2,198
CORRECTIONS	25,557	6.7010	388		388		388
SubTotal	381,393	100.0000	5,789		5,789		5,789
Total	381,393	100.0000	5,789		5,789		5,789

Allocation Basis: Vehicle Claims by Departments for FY 2018

Allocation Source: FY 2018 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	27,276	38.0005	27,276		27,276		27,276
PUBLIC SAFETY	44,502	61.9995	44,502		44,502		44,502
SubTotal	71,778	100.0000	71,778		71,778		71,778
Total	71,778	100.0000	71,778		71,778		71,778

Allocation Basis: Actual Aircraft Liability Premiums, FY 2018
Allocation Source: FY 2018 CAFR work papers

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	20	0.0314	12		12		12
INFORMATION TECHNOLOGY	987	1.5497	605		605		605
BUDGET AND PLANNING	26	0.0408	16		16		16
ACCOUNTING	48	0.0754	29		29		29
FACILITIES MANAG., DESIGN & CONST	505	0.7929	309		309		309
PERSONNEL	64	0.1005	39		39		39
PURCHASING	35	0.0550	21		21		21
GENERAL SERVICES	111	0.1743	68		68		68
TREASURER	46	0.0722	28		28		28
SECRETARY OF STATE	220	0.3454	135		135		135
SECURITY	37	0.0581	23		23		23
REVENUE	1,283	2.0145	786		786		786
LEGISLATURE	665	1.0441	408		408		408
JUDICIARY	4,128	6.4815	2,530		2,530		2,530
GOVERNOR	30	0.0471	18		18		18
LT. GOVERNOR	7	0.0110	4		4		4
AUDITOR	111	0.1743	68		68		68
ATTORNEY GENERAL	351	0.5511	215		215		215
AGRICULTURE	482	0.7568	295		295		295
INSURANCE	732	1.1493	449		449		449
CONSERVATION	1,871	2.9377	1,147		1,147		1,147
ECONOMIC DEVELOPMENT	800	1.2561	490		490		490
EDUCATION	2,620	4.1137	1,606		1,606		1,606
HIGHER EDUCATION	56	0.0879	34		34		34
HEALTH	1,825	2.8655	1,118		1,118		1,118
HIGHWAYS	5,471	8.5902	3,353		3,353		3,353
LABOR	701	1.1007	430		430		430
MENTAL HEALTH	7,836	12.3035	4,802		4,802		4,802

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Fiscal Year 2018 Carry Forward
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Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	1,842	2.8922	1,129		1,129		1,129
PUBLIC SAFETY	5,412	8.4975	3,317		3,317		3,317
SOCIAL SERVICES	6,670	10.4728	4,088		4,088		4,088
CORRECTIONS	10,568	16.5932	6,477		6,477		6,477
ALL OTHER	8,129	12.7636	4,982		4,982		4,982
SubTotal	63,689	100.0000	39,031		39,031		39,031
Total	63,689	100.0000	39,031		39,031		39,031

Allocation Basis: Total Number of Employees, FY 2018

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 2018 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	12	0	0	12	0
INFORMATION	605	0	0	605	0
BUDGET AND PLANNING	16	0	0	16	0
ACCOUNTING	29	0	0	29	0
FACILITIES MANAG.,	697	388	0	309	0
PERSONNEL	39	0	0	39	0
PURCHASING	21	0	0	21	0
GENERAL SERVICES	27,481	137	27,276	68	0
TREASURER	28	0	0	28	0
SECRETARY OF STATE	135	0	0	135	0
SECURITY	23	0	0	23	0
REVENUE	912	126	0	786	0
LEGISLATURE	408	0	0	408	0
JUDICIARY	2,530	0	0	2,530	0
GOVERNOR	18	0	0	18	0
LT. GOVERNOR	4	0	0	4	0
AUDITOR	68	0	0	68	0
ATTORNEY GENERAL	215	0	0	215	0
AGRICULTURE	352	57	0	295	0
INSURANCE	801	5	0	449	347
CONSERVATION	1,147	0	0	1,147	0
ECONOMIC DEVELOPMENT	511	21	0	490	0
EDUCATION	1,691	85	0	1,606	0
HIGHER EDUCATION	1,431	1,397	0	34	0
HEALTH	1,237	119	0	1,118	0
HIGHWAYS	3,353	0	0	3,353	0
LABOR	430	0	0	430	0
MENTAL HEALTH	5,012	210	0	4,802	0
NATURAL RESOURCES	1,203	74	0	1,129	0
PUBLIC SAFETY	50,157	584	44,502	3,317	1,754
SOCIAL SERVICES	6,286	2,198	0	4,088	0
CORRECTIONS	6,865	388	0	6,477	0
ALL OTHER	6,230	0	0	4,982	1,248

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Fiscal Year 2018 Carry Forward

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Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0	0	0	0	0
Total	119,947	5,789	71,778	39,031	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.**

Fiscal Year 2018 Carry Forward

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	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,111,906			1,111,906
BUILDING DEPRECIATION	6,742		6,742	
RETIREMENT/GROUP INSURANCE	434,050		434,050	
OASDHI	92,081		92,081	
BUILDING RENTAL	45,900		45,900	
INSURANCE	12		12	
COMM. OF ADMIN.		14,202	14,202	
ACCOUNTING		995	995	
PERSONNEL		7,301	7,301	
PURCHASING		132	132	
GENERAL SERVICES		355	355	
TREASURER		57	57	
SECRETARY OF STATE		1,036	1,036	
SECURITY		5,031	5,031	
REVENUE		34	34	
Total Allocated Additions:	578,785	29,143	607,928	607,928
Total To Be Allocated:	1,690,691	29,143		1,719,834

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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	834,906	0	648,723	186,183
Other Expense & Cost				
Departmental Expenditures	278,332	0	216,264	62,068
Unallowable	(1,332)	0	(1,035)	(297)
Departmental Totals				
Total Expenditures	1,111,906	0	863,952	247,954
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,111,906	0	863,952	247,954
Allocation Step 1				
Inbound- All Others	578,785	0	449,717	129,068
1st Allocation	1,690,691	0	1,313,669	377,022
Allocation Step 2				
Inbound- All Others	29,143	0	22,644	6,499
2nd Allocation	29,143	0	22,644	6,499
Total For 15 COMM. OF ADMIN.				
Total Allocated	1,719,834	0	1,336,313	383,521



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	1.0811	14,202		14,202		14,202
INFORMATION TECHNOLOGY	982	53.0811	697,310		697,310	12,150	709,460
BUDGET AND PLANNING	26	1.4054	18,462		18,462	322	18,784
ACCOUNTING	48	2.5946	34,084		34,084	594	34,678
FACILITIES MANAG., DESIGN & CONST	503	27.1892	357,176		357,176	6,224	363,400
PERSONNEL	63	3.4054	44,736		44,736	780	45,516
PURCHASING	35	1.8919	24,853		24,853	433	25,286
GENERAL SERVICES	110	5.9459	78,110		78,110	1,361	79,471
ALL OTHER	63	3.4054	44,736		44,736	780	45,516
SubTotal	1,850	100.0000	1,313,669		1,313,669	22,644	1,336,313
Total	1,850	100.0000	1,313,669		1,313,669	22,644	1,336,313

Allocation Basis: Average Number of OA Employees, FY 2018

Allocation Source: HR Query "Number of OA Employees"

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

Fiscal Year 2018 Carry Forward
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Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	377,022		377,022	6,499	383,521
SubTotal	100	100.0000	377,022		377,022	6,499	383,521
Total	100	100.0000	377,022		377,022	6,499	383,521

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion

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

Fiscal Year 2018 Carry Forward

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Receiving Department	Total	DEPARTMENTAL	GENERAL GOV'T
COMM. OF ADMIN.	14,202	14,202	0
INFORMATION	709,460	709,460	0
BUDGET AND PLANNING	18,784	18,784	0
ACCOUNTING	34,678	34,678	0
FACILITIES MANAG.,	363,400	363,400	0
PERSONNEL	45,516	45,516	0
PURCHASING	25,286	25,286	0
GENERAL SERVICES	79,471	79,471	0
ALL OTHER	429,037	45,516	383,521
Direct Billed	0	0	0
Total	1,719,834	1,336,313	383,521



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

Fiscal Year 2018 Carry Forward

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	183,811,056			183,811,056
BUILDING DEPRECIATION	343,589		343,589	
EQUIPMENT DEPRECIATION	2,079,827		2,079,827	
RETIREMENT/GROUP INSURANCE	19,830,646		19,830,646	
OASDHI	3,607,094		3,607,094	
BUILDING RENTAL	1,122,273		1,122,273	
WORKER'S COMPENSATION	190,224		190,224	
UNEMPLOYMENT COMPENSATION	10,688		10,688	
INSURANCE	605		605	
COMM. OF ADMIN.	697,310	12,150	709,460	
BUDGET AND PLANNING		20,485	20,485	
ACCOUNTING		59,693	59,693	
PERSONNEL		358,189	358,189	
PURCHASING		230,101	230,101	
GENERAL SERVICES		17,539	17,539	
TREASURER		3,355	3,355	
SECRETARY OF STATE		2,158	2,158	
SECURITY		210,995	210,995	
REVENUE		1,447	1,447	
Total Allocated Additions:	27,882,256	916,112	28,798,368	28,798,368
Total To Be Allocated:	211,693,312	916,112		212,609,424

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	49,618,041	0	49,618,041
Other Expense & Cost			
Departmental Expenditures	145,379,056	0	145,379,056
Capital Outlay - Departmental	(11,186,041)	0	(11,186,041)
Departmental Totals			
Total Expenditures	183,811,056	0	183,811,056
Deductions			
Total Deductions	0	0	0
Functional Cost	183,811,056	0	183,811,056
Allocation Step 1			
Inbound- All Others	27,882,256	0	27,882,256
1st Allocation	211,693,312	0	211,693,312
Allocation Step 2			
Inbound- All Others	916,112	0	916,112
2nd Allocation	916,112	0	916,112
Total For 16 INFORMATION TECHNOLOGY			
Total Allocated	212,609,424	0	212,609,424

MAXIMUS

Fiscal Year 2018 Carry Forward

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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	211,693,312		211,693,312	916,112	212,609,424
SubTotal	100	100.0000	211,693,312		211,693,312	916,112	212,609,424
Total	100	100.0000	211,693,312		211,693,312	916,112	212,609,424

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Fiscal Year 2018 Carry Forward

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Receiving Department	Total	SECTION II
ALL OTHER	212,609,424	212,609,424
Direct Billed	0	0
Total	212,609,424	212,609,424

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**

Fiscal Year 2018 Carry Forward

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	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,675,448			1,675,448
BUILDING DEPRECIATION	22,814		22,814	
EQUIPMENT DEPRECIATION	233		233	
RETIREMENT/GROUP INSURANCE	555,650		555,650	
OASDHI	116,439		116,439	
BUILDING RENTAL	69,286		69,286	
WORKER'S COMPENSATION	1,954		1,954	
INSURANCE	16		16	
COMM. OF ADMIN.	18,462	322	18,784	
BUDGET AND PLANNING		296,424	296,424	
ACCOUNTING		665	665	
PERSONNEL		9,445	9,445	
PURCHASING		2	2	
GENERAL SERVICES		462	462	
TREASURER		42	42	
SECURITY		8,805	8,805	
REVENUE		40	40	
Total Allocated Additions:	784,854	316,207	1,101,061	1,101,061
Total To Be Allocated:	2,460,302	316,207		2,776,509

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,603,446	0	1,002,154	601,292
Other Expense & Cost				
Departmental Expenditures	72,002	0	45,001	27,001
Departmental Totals				
Total Expenditures	1,675,448	0	1,047,155	628,293
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,675,448	0	1,047,155	628,293
Allocation Step 1				
Inbound- All Others	784,854	0	490,534	294,320
1st Allocation	2,460,302	0	1,537,689	922,613
Allocation Step 2				
Inbound- All Others	316,207	0	197,629	118,578
2nd Allocation	316,207	0	197,629	118,578
Total For 17 BUDGET AND PLANNING				
Total Allocated	2,776,509	0	1,735,318	1,041,191



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	1.3322	20,485		20,485		20,485
BUDGET AND PLANNING	7,047	19.2774	296,424		296,424		296,424
ACCOUNTING	358	0.9793	15,059		15,059	2,438	17,497
FACILITIES MANAG., DESIGN & CONST	2,414	6.6036	101,542		101,542	16,438	117,980
PERSONNEL	75	0.2052	3,155		3,155	511	3,666
PURCHASING	53	0.1450	2,229		2,229	361	2,590
GENERAL SERVICES	61	0.1669	2,566		2,566	415	2,981
TREASURER	45	0.1231	1,893		1,893	306	2,199
SECRETARY OF STATE	335	0.9164	14,091		14,091	2,281	16,372
SECURITY	76	0.2079	3,197		3,197	518	3,715
REVENUE	808	2.2103	33,988		33,988	5,502	39,490
JUDICIARY	868	2.3744	36,511		36,511	5,911	42,422
GOVERNOR	1,040	2.8450	43,746		43,746	7,082	50,828
LT. GOVERNOR	71	0.1942	2,987		2,987	483	3,470
AUDITOR	31	0.0848	1,304		1,304	211	1,515
ATTORNEY GENERAL	85	0.2325	3,575		3,575	579	4,154
AGRICULTURE	982	2.6863	41,307		41,307	6,687	47,994
INSURANCE	1,276	3.4905	53,674		53,674	8,689	62,363
CONSERVATION	199	0.5444	8,371		8,371	1,355	9,726
ECONOMIC DEVELOPMENT	1,419	3.8817	59,689		59,689	9,663	69,352
EDUCATION	2,468	6.7513	103,814		103,814	16,806	120,620
HIGHER EDUCATION	1,208	3.3045	50,813		50,813	8,226	59,039
HEALTH	1,628	4.4534	68,480		68,480	11,086	79,566
HIGHWAYS	848	2.3197	35,670		35,670	5,775	41,445
LABOR	1,172	3.2060	49,299		49,299	7,981	57,280
MENTAL HEALTH	1,509	4.1279	63,474		63,474	10,276	73,750
NATURAL RESOURCES	1,073	2.9352	45,135		45,135	7,307	52,442
PUBLIC SAFETY	2,480	6.7841	104,319		104,319	16,888	121,207

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

Fiscal Year 2018 Carry Forward
2018 Version 1.0020-1

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	4,202	11.4947	176,753		176,753	28,614	205,367
CORRECTIONS	1,134	3.1021	47,700		47,700	7,722	55,422
ALL OTHER	1,104	3.0200	46,439		46,439	7,518	53,957
SubTotal	36,556	100.0000	1,537,689		1,537,689	197,629	1,735,318
Total	36,556	100.0000	1,537,689		1,537,689	197,629	1,735,318

Allocation Basis: Budget and Planning Hours by Department, FY 2018
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	922,613		922,613	118,578	1,041,191
SubTotal	100	100.0000	922,613		922,613	118,578	1,041,191
Total	100	100.0000	922,613		922,613	118,578	1,041,191

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS

Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
INFORMATION	20,485	20,485	0
BUDGET AND PLANNING	296,424	296,424	0
ACCOUNTING	17,497	17,497	0
FACILITIES MANAG.,	117,980	117,980	0
PERSONNEL	3,666	3,666	0
PURCHASING	2,590	2,590	0
GENERAL SERVICES	2,981	2,981	0
TREASURER	2,199	2,199	0
SECRETARY OF STATE	16,372	16,372	0
SECURITY	3,715	3,715	0
REVENUE	39,490	39,490	0
JUDICIARY	42,422	42,422	0
GOVERNOR	50,828	50,828	0
LT. GOVERNOR	3,470	3,470	0
AUDITOR	1,515	1,515	0
ATTORNEY GENERAL	4,154	4,154	0
AGRICULTURE	47,994	47,994	0
INSURANCE	62,363	62,363	0
CONSERVATION	9,726	9,726	0
ECONOMIC DEVELOPMENT	69,352	69,352	0
EDUCATION	120,620	120,620	0
HIGHER EDUCATION	59,039	59,039	0
HEALTH	79,566	79,566	0
HIGHWAYS	41,445	41,445	0
LABOR	57,280	57,280	0
MENTAL HEALTH	73,750	73,750	0
NATURAL RESOURCES	52,442	52,442	0
PUBLIC SAFETY	121,207	121,207	0
SOCIAL SERVICES	205,367	205,367	0
CORRECTIONS	55,422	55,422	0
ALL OTHER	1,095,148	53,957	1,041,191

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Direct Billed	0	0	0
Total	2,776,509	1,735,318	1,041,191

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

Fiscal Year 2018 Carry Forward

2018

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	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,180,781			2,180,781
BUILDING DEPRECIATION	51,788		51,788	
EQUIPMENT DEPRECIATION	2,317		2,317	
RETIREMENT/GROUP INSURANCE	897,050		897,050	
OASDHI	146,710		146,710	
BUILDING RENTAL	149,853		149,853	
INSURANCE	29		29	
COMM. OF ADMIN.	34,084	594	34,678	
BUDGET AND PLANNING	15,059	2,438	17,497	
ACCOUNTING		2,003	2,003	
PERSONNEL		17,501	17,501	
PURCHASING		322	322	
GENERAL SERVICES		853	853	
TREASURER		117	117	
SECRETARY OF STATE		26,650	26,650	
SECURITY		14,779	14,779	
REVENUE		2,409	2,409	
Total Allocated Additions:	1,296,890	67,666	1,364,556	1,364,556
Total To Be Allocated:	3,477,671	67,666		3,545,337

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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	2,063,568	0	581,101	1,438,307	44,160
Other Expense & Cost					
Departmental Expenditures	117,213	0	33,007	81,698	2,508
Capital Outlay	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,180,781	0	614,108	1,520,005	46,668
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,180,781	0	614,108	1,520,005	46,668
Allocation Step 1					
Inbound- All Others	1,296,890	0	365,204	903,933	27,753
1st Allocation	3,477,671	0	979,312	2,423,938	74,421
Allocation Step 2					
Inbound- All Others	67,666	0	19,055	47,163	1,448
2nd Allocation	67,666	0	19,055	47,163	1,448
Total For 18 ACCOUNTING					
Total Allocated	3,545,337	0	998,367	2,471,101	75,869

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.	480	0.0373	365		365		365
INFORMATION TECHNOLOGY	23,559	1.8285	17,907		17,907		17,907
BUDGET AND PLANNING	633	0.0491	481		481		481
ACCOUNTING	1,144	0.0888	870		870		870
FACILITIES MANAG., DESIGN & CONST	12,078	0.9374	9,180		9,180	182	9,362
PERSONNEL	1,507	0.1170	1,145		1,145	23	1,168
PURCHASING	846	0.0657	643		643	13	656
GENERAL SERVICES	2,634	0.2044	2,002		2,002	40	2,042
TREASURER	1,112	0.0863	845		845	17	862
SECRETARY OF STATE	5,365	0.4164	4,078		4,078	81	4,159
SECURITY	731	0.0567	556		556	11	567
REVENUE	31,305	2.4297	23,794		23,794	472	24,266
LEGISLATURE	15,373	1.1931	11,685		11,685	232	11,917
JUDICIARY	93,923	7.2896	71,388		71,388	1,417	72,805
GOVERNOR	717	0.0556	545		545	11	556
LT. GOVERNOR	173	0.0134	131		131	3	134
AUDITOR	2,697	0.2093	2,050		2,050	41	2,091
ATTORNEY GENERAL	8,474	0.6577	6,441		6,441	128	6,569
AGRICULTURE	11,328	0.8792	8,610		8,610	171	8,781
INSURANCE	13,534	1.0504	10,287		10,287	204	10,491
CONSERVATION	43,398	3.3682	32,986		32,986	655	33,641
ECONOMIC DEVELOPMENT	16,666	1.2935	12,667		12,667	252	12,919
EDUCATION	46,249	3.5895	35,153		35,153	698	35,851
HIGHER EDUCATION	1,358	0.1054	1,032		1,032	20	1,052
HEALTH	43,276	3.3588	32,893		32,893	653	33,546
HIGHWAYS	127,953	9.9308	97,253		97,253	1,931	99,184
LABOR	16,384	1.2716	12,453		12,453	247	12,700
MENTAL HEALTH	178,022	13.8168	135,309		135,309	2,687	137,996

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	41,400	3.2132	31,467		31,467	625	32,092
PUBLIC SAFETY	128,501	9.9733	97,670		97,670	1,939	99,609
SOCIAL SERVICES	161,227	12.5133	122,544		122,544	2,433	124,977
CORRECTIONS	254,885	19.7823	193,730		193,730	3,846	197,576
ALL OTHER	1,516	0.1177	1,152		1,152	23	1,175
SubTotal	1,288,448	100.0000	979,312		979,312	19,055	998,367
Total	1,288,448	100.0000	979,312		979,312	19,055	998,367

Allocation Basis: Number of Paychecks, FY 2018

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.	615	0.0260	630		630		630
INFORMATION TECHNOLOGY	40,806	1.7239	41,786		41,786		41,786
BUDGET AND PLANNING	180	0.0076	184		184		184
ACCOUNTING	1,106	0.0467	1,133		1,133		1,133
FACILITIES MANAG., DESIGN & CONST	55,846	2.3593	57,187		57,187	1,133	58,320
PERSONNEL	696	0.0294	713		713	14	727
PURCHASING	584	0.0247	598		598	12	610
GENERAL SERVICES	50,010	2.1127	51,211		51,211	1,015	52,226
TREASURER	76,658	3.2385	78,499		78,499	1,555	80,054
SECRETARY OF STATE	6,818	0.2880	6,982		6,982	138	7,120
SECURITY	302	0.0128	309		309	6	315
REVENUE	68,992	2.9146	70,649		70,649	1,400	72,049
LEGISLATURE	10,784	0.4556	11,043		11,043	219	11,262
JUDICIARY	61,250	2.5876	62,721		62,721	1,243	63,964
GOVERNOR	1,200	0.0507	1,229		1,229	24	1,253
LT. GOVERNOR	182	0.0077	186		186	4	190
AUDITOR	2,519	0.1064	2,579		2,579	51	2,630
ATTORNEY GENERAL	12,050	0.5091	12,339		12,339	245	12,584
AGRICULTURE	23,965	1.0124	24,541		24,541	486	25,027
INSURANCE	20,108	0.8495	20,591		20,591	408	20,999
CONSERVATION	79,427	3.3555	81,334		81,334	1,612	82,946
ECONOMIC DEVELOPMENT	31,051	1.3118	31,797		31,797	630	32,427
EDUCATION	405,613	17.1355	415,353		415,353	8,230	423,583
HIGHER EDUCATION	5,922	0.2502	6,064		6,064	120	6,184
HEALTH	149,414	6.3121	153,002		153,002	3,032	156,034
HIGHWAYS	434,909	18.3728	445,352		445,352	8,825	454,177
LABOR	125,929	5.3200	128,953		128,953	2,555	131,508
MENTAL HEALTH	117,063	4.9454	119,874		119,874	2,375	122,249

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Fiscal Year 2018 Carry Forward
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Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	97,940	4.1376	100,292		100,292	1,987	102,279
PUBLIC SAFETY	131,196	5.5425	134,347		134,347	2,662	137,009
SOCIAL SERVICES	228,727	9.6628	234,220		234,220	4,641	238,861
CORRECTIONS	122,918	5.1928	125,870		125,870	2,494	128,364
ALL OTHER	2,314	0.0978	2,370		2,370	47	2,417
SubTotal	2,367,094	100.0000	2,423,938		2,423,938	47,163	2,471,101
Total	2,367,094	100.0000	2,423,938		2,423,938	47,163	2,471,101

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	74,421		74,421	1,448	75,869
SubTotal	100	100.0000	74,421		74,421	1,448	75,869
Total	100	100.0000	74,421		74,421	1,448	75,869

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.	995	365	630	0
INFORMATION	59,693	17,907	41,786	0
BUDGET AND PLANNING	665	481	184	0
ACCOUNTING	2,003	870	1,133	0
FACILITIES MANAG.,	67,682	9,362	58,320	0
PERSONNEL	1,895	1,168	727	0
PURCHASING	1,266	656	610	0
GENERAL SERVICES	54,268	2,042	52,226	0
TREASURER	80,916	862	80,054	0
SECRETARY OF STATE	11,279	4,159	7,120	0
SECURITY	882	567	315	0
REVENUE	96,315	24,266	72,049	0
LEGISLATURE	23,179	11,917	11,262	0
JUDICIARY	136,769	72,805	63,964	0
GOVERNOR	1,809	556	1,253	0
LT. GOVERNOR	324	134	190	0
AUDITOR	4,721	2,091	2,630	0
ATTORNEY GENERAL	19,153	6,569	12,584	0
AGRICULTURE	33,808	8,781	25,027	0
INSURANCE	31,490	10,491	20,999	0
CONSERVATION	116,587	33,641	82,946	0
ECONOMIC DEVELOPMENT	45,346	12,919	32,427	0
EDUCATION	459,434	35,851	423,583	0
HIGHER EDUCATION	7,236	1,052	6,184	0
HEALTH	189,580	33,546	156,034	0
HIGHWAYS	553,361	99,184	454,177	0
LABOR	144,208	12,700	131,508	0
MENTAL HEALTH	260,245	137,996	122,249	0
NATURAL RESOURCES	134,371	32,092	102,279	0
PUBLIC SAFETY	236,618	99,609	137,009	0
SOCIAL SERVICES	363,838	124,977	238,861	0
CORRECTIONS	325,940	197,576	128,364	0
ALL OTHER	79,461	1,175	2,417	75,869

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	3,545,337	998,367	2,471,101	75,869

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

Fiscal Year 2018 Carry Forward

2018

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	74,392,184			74,392,184
BUILDING DEPRECIATION	313,358		313,358	
EQUIPMENT DEPRECIATION	6,501		6,501	
RETIREMENT/GROUP INSURANCE	8,318,178		8,318,178	
OASDHI	1,348,465		1,348,465	
BUILDING RENTAL	1,206,558		1,206,558	
WORKER'S COMPENSATION	535,740		535,740	
INSURANCE	697		697	
COMM. OF ADMIN.	357,176	6,224	363,400	
BUDGET AND PLANNING	101,542	16,438	117,980	
ACCOUNTING	66,367	1,315	67,682	
PERSONNEL		183,440	183,440	
PURCHASING		32,715	32,715	
GENERAL SERVICES		8,974	8,974	
TREASURER		3,541	3,541	
SECRETARY OF STATE		26,033	26,033	
SECURITY		53,771	53,771	
REVENUE		81	81	
Total Allocated Additions:	12,254,582	332,532	12,587,114	12,587,114
Total To Be Allocated:	86,646,766	332,532		86,979,298

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	18,780,624	0	18,780,624
Other Expense & Cost			
Departmental Expenditures	58,399,295	0	58,399,295
Capital Outlay - Departmental	(2,787,735)	0	(2,787,735)
Departmental Totals			
Total Expenditures	74,392,184	0	74,392,184
Deductions			
Total Deductions	0	0	0
Functional Cost	74,392,184	0	74,392,184
Allocation Step 1			
Inbound- All Others	12,254,582	0	12,254,582
1st Allocation	86,646,766	0	86,646,766
Allocation Step 2			
Inbound- All Others	332,532	0	332,532
2nd Allocation	332,532	0	332,532
Total For 19 FACILITIES MANAG., DESIGN &			
Total Allocated	86,979,298	0	86,979,298



MAXIMUS

Fiscal Year 2018 Carry Forward

2018

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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	86,646,766		86,646,766	332,532	86,979,298
SubTotal	100	100.0000	86,646,766		86,646,766	332,532	86,979,298
Total	100	100.0000	86,646,766		86,646,766	332,532	86,979,298

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	86,979,298	86,979,298
Direct Billed	0	0
Total	86,979,298	86,979,298

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:	3,037,991			3,037,991
BUILDING DEPRECIATION	73,188		73,188	
RETIREMENT/GROUP INSURANCE	1,126,046		1,126,046	
OASDHI	193,480		193,480	
BUILDING RENTAL	265,747		265,747	
UNEMPLOYMENT COMPENSATION	3,256		3,256	
INSURANCE	39		39	
COMM. OF ADMIN.	44,736	780	45,516	
BUDGET AND PLANNING	3,155	511	3,666	
ACCOUNTING	1,858	37	1,895	
PERSONNEL		22,919	22,919	
PURCHASING		79	79	
GENERAL SERVICES		1,137	1,137	
TREASURER		115	115	
SECRETARY OF STATE		5,081	5,081	
SECURITY		16,351	16,351	
REVENUE		67	67	
Total Allocated Additions:	1,711,505	47,077	1,758,582	1,758,582
Total To Be Allocated:	4,749,496	47,077		4,796,573

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

Fiscal Year 2018 Carry Forward
2018 Version 1.0020-1

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	2,762,268	0	2,317,342	290,257	154,669
Other Expense & Cost					
Departmental Expenditures	275,723	0	78,471	9,829	187,423
Capital Outlays- Personnel Services	0	0	0	0	0
Departmental Totals					
Total Expenditures	3,037,991	0	2,395,813	300,086	342,092
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,037,991	0	2,395,813	300,086	342,092
Allocation Step 1					
Inbound- All Others	1,711,505	0	1,435,828	179,844	95,833
1st Allocation	4,749,496	0	3,831,641	479,930	437,925
Allocation Step 2					
Inbound- All Others	47,077	0	39,494	4,947	2,636
2nd Allocation	47,077	0	39,494	4,947	2,636
Total For 21 PERSONNEL					
Total Allocated	4,796,573	0	3,871,135	484,877	440,561



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	0.0552	2,113		2,113		2,113
INFORMATION TECHNOLOGY	881	2.6996	103,437		103,437		103,437
BUDGET AND PLANNING	23	0.0705	2,700		2,700		2,700
ACCOUNTING	43	0.1318	5,049		5,049		5,049
FACILITIES MANAG., DESIGN & CONST	451	1.3820	52,951		52,951		52,951
PERSONNEL	56	0.1716	6,575		6,575		6,575
PURCHASING	31	0.0950	3,640		3,640	39	3,679
GENERAL SERVICES	99	0.3034	11,623		11,623	125	11,748
SECURITY	6	0.0184	704		704	8	712
REVENUE	1,140	3.4932	133,846		133,846	1,445	135,291
AGRICULTURE	318	0.9744	37,336		37,336	403	37,739
INSURANCE	245	0.7507	28,765		28,765	310	29,075
ECONOMIC DEVELOPMENT	681	2.0867	79,956		79,956	863	80,819
HEALTH	1,666	5.1049	195,603		195,603	2,111	197,714
LABOR	580	1.7772	68,097		68,097	735	68,832
MENTAL HEALTH	6,183	18.9459	725,940		725,940	7,836	733,776
NATURAL RESOURCES	1,306	4.0018	153,336		153,336	1,655	154,991
PUBLIC SAFETY	2,182	6.6861	256,186		256,186	2,765	258,951
SOCIAL SERVICES	6,390	19.5802	750,243		750,243	8,098	758,341
CORRECTIONS	10,279	31.4967	1,206,849		1,206,849	13,029	1,219,878
ALL OTHER	57	0.1747	6,692		6,692	72	6,764
SubTotal	32,635	100.0000	3,831,641		3,831,641	39,494	3,871,135
Total	32,635	100.0000	3,831,641		3,831,641	39,494	3,871,135

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Allocation Basis: Average Number of Merit & UCP Employees, FY 2018

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	1.0811	5,188		5,188		5,188
INFORMATION TECHNOLOGY	982	53.0811	254,752		254,752		254,752
BUDGET AND PLANNING	26	1.4054	6,745		6,745		6,745
ACCOUNTING	48	2.5946	12,452		12,452		12,452
FACILITIES MANAG., DESIGN & CONST	503	27.1892	130,489		130,489		130,489
PERSONNEL	63	3.4054	16,344		16,344		16,344
PURCHASING	35	1.8919	9,080		9,080	832	9,912
GENERAL SERVICES	110	5.9459	28,536		28,536	2,617	31,153
ALL OTHER	63	3.4054	16,344		16,344	1,498	17,842
SubTotal	1,850	100.0000	479,930		479,930	4,947	484,877
Total	1,850	100.0000	479,930		479,930	4,947	484,877

Allocation Basis: Average Number of OA Employees, FY 2018

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	437,925		437,925	2,636	440,561
SubTotal	100	100.0000	437,925		437,925	2,636	440,561
Total	100	100.0000	437,925		437,925	2,636	440,561

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		HR CALL CENTER	SECTION II
COMM. OF ADMIN.	7,301	2,113	5,188	0
INFORMATION	358,189	103,437	254,752	0
BUDGET AND PLANNING	9,445	2,700	6,745	0
ACCOUNTING	17,501	5,049	12,452	0
FACILITIES MANAG.,	183,440	52,951	130,489	0
PERSONNEL	22,919	6,575	16,344	0
PURCHASING	13,591	3,679	9,912	0
GENERAL SERVICES	42,901	11,748	31,153	0
SECURITY	712	712	0	0
REVENUE	135,291	135,291	0	0
AGRICULTURE	37,739	37,739	0	0
INSURANCE	29,075	29,075	0	0
ECONOMIC DEVELOPMENT	80,819	80,819	0	0
HEALTH	197,714	197,714	0	0
LABOR	68,832	68,832	0	0
MENTAL HEALTH	733,776	733,776	0	0
NATURAL RESOURCES	154,991	154,991	0	0
PUBLIC SAFETY	258,951	258,951	0	0
SOCIAL SERVICES	758,341	758,341	0	0
CORRECTIONS	1,219,878	1,219,878	0	0
ALL OTHER	465,167	6,764	17,842	440,561
Direct Billed	0	0	0	0
Total	4,796,573	3,871,135	484,877	440,561

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 2018.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,797,244			1,797,244
BUILDING DEPRECIATION	40,250		40,250	
RETIREMENT/GROUP INSURANCE	732,853		732,853	
OASDHI	132,882		132,882	
BUILDING RENTAL	102,230		102,230	
WORKER'S COMPENSATION	13,595		13,595	
INSURANCE	21		21	
COMM. OF ADMIN.	24,853	433	25,286	
BUDGET AND PLANNING	2,229	361	2,590	
ACCOUNTING	1,241	25	1,266	
PERSONNEL	12,720	871	13,591	
PURCHASING		74	74	
GENERAL SERVICES		622	622	
TREASURER		75	75	
SECURITY		11,320	11,320	
REVENUE		44	44	
Total Allocated Additions:	1,062,874	13,825	1,076,699	1,076,699
Total To Be Allocated:	2,860,118	13,825		2,873,943

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

	Total	General & Admin	OPERATING
Wages & Benefits			
Salaries & Wages	1,738,059	0	1,738,059
Other Expense & Cost			
Departmental Expenditures	113,810	0	113,810
Capital Outlay - Departmental	(4,625)	0	(4,625)
Refunds	(50,000)	0	(50,000)
Departmental Totals			
Total Expenditures	1,797,244	0	1,797,244
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,797,244	0	1,797,244
Allocation Step 1			
Inbound- All Others	1,062,874	0	1,062,874
1st Allocation	2,860,118	0	2,860,118
Allocation Step 2			
Inbound- All Others	13,825	0	13,825
2nd Allocation	13,825	0	13,825
Total For 22 PURCHASING			
Total Allocated	2,873,943	0	2,873,943

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.	45,214	0.0046	132		132		132
INFORMATION TECHNOLOGY	78,793,022	8.0452	230,101		230,101		230,101
BUDGET AND PLANNING	743	0.0001	2		2		2
ACCOUNTING	110,146	0.0112	322		322		322
FACILITIES MANAG., DESIGN & CONST	11,202,640	1.1438	32,715		32,715		32,715
PERSONNEL	27,039	0.0028	79		79		79
PURCHASING	25,237	0.0026	74		74		74
GENERAL SERVICES	12,602,434	1.2868	36,803		36,803	196	36,999
TREASURER	1,075,921	0.1099	3,142		3,142	17	3,159
SECRETARY OF STATE	6,866,295	0.7011	20,052		20,052	107	20,159
SECURITY	158,182	0.0162	462		462	2	464
REVENUE	11,450,396	1.1691	33,439		33,439	178	33,617
GOVERNOR	9,499	0.0010	28		28		28
AUDITOR	463,234	0.0473	1,353		1,353	7	1,360
ATTORNEY GENERAL	1,592,850	0.1626	4,652		4,652	25	4,677
AGRICULTURE	2,894,703	0.2956	8,453		8,453	45	8,498
INSURANCE	1,514,029	0.1546	4,421		4,421	24	4,445
CONSERVATION	23,955,779	2.4460	69,959		69,959	372	70,331
ECONOMIC DEVELOPMENT	11,283,258	1.1521	32,951		32,951	175	33,126
EDUCATION	89,962,166	9.1856	262,719		262,719	1,399	264,118
HIGHER EDUCATION	8,115,950	0.8287	23,701		23,701	126	23,827
HEALTH	85,375,009	8.7172	249,323		249,323	1,327	250,650
LABOR	1,307,744	0.1335	3,819		3,819	20	3,839
MENTAL HEALTH	41,430,665	4.2303	120,991		120,991	644	121,635
NATURAL RESOURCES	7,480,300	0.7638	21,845		21,845	116	21,961
PUBLIC SAFETY	58,427,710	5.9658	170,628		170,628	908	171,536
SOCIAL SERVICES	311,739,459	31.8300	910,381		910,381	4,849	915,230
CORRECTIONS	211,111,501	21.5556	616,515		616,515	3,282	619,797

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Fiscal Year 2018 Carry Forward
 2018 Version 1.0020-1

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	361,704	0.0369	1,056		1,056	6	1,062
SubTotal	979,382,829	100.0000	2,860,118		2,860,118	13,825	2,873,943
Total	979,382,829	100.0000	2,860,118		2,860,118	13,825	2,873,943

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.	132	132
INFORMATION	230,101	230,101
BUDGET AND PLANNING	2	2
ACCOUNTING	322	322
FACILITIES MANAG.,	32,715	32,715
PERSONNEL	79	79
PURCHASING	74	74
GENERAL SERVICES	36,999	36,999
TREASURER	3,159	3,159
SECRETARY OF STATE	20,159	20,159
SECURITY	464	464
REVENUE	33,617	33,617
GOVERNOR	28	28
AUDITOR	1,360	1,360
ATTORNEY GENERAL	4,677	4,677
AGRICULTURE	8,498	8,498
INSURANCE	4,445	4,445
CONSERVATION	70,331	70,331
ECONOMIC DEVELOPMENT	33,126	33,126
EDUCATION	264,118	264,118
HIGHER EDUCATION	23,827	23,827
HEALTH	250,650	250,650
LABOR	3,839	3,839
MENTAL HEALTH	121,635	121,635
NATURAL RESOURCES	21,961	21,961
PUBLIC SAFETY	171,536	171,536
SOCIAL SERVICES	915,230	915,230
CORRECTIONS	619,797	619,797
ALL OTHER	1,062	1,062
Direct Billed	0	0

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING
Total	2,873,943	2,873,943

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:	16,468,263			16,468,263
BUILDING DEPRECIATION	40,432		40,432	
EQUIPMENT DEPRECIATION	52,342		52,342	
RETIREMENT/GROUP INSURANCE	1,687,650		1,687,650	
OASDHI	257,918		257,918	
BUILDING RENTAL	304,669		304,669	
WORKER'S COMPENSATION	21,981		21,981	
UNEMPLOYMENT COMPENSATION	1,940		1,940	
INSURANCE	27,481		27,481	
COMM. OF ADMIN.	78,110	1,361	79,471	
BUDGET AND PLANNING	2,566	415	2,981	
ACCOUNTING	53,213	1,055	54,268	
PERSONNEL	40,159	2,742	42,901	
PURCHASING	36,803	196	36,999	
GENERAL SERVICES		1,972	1,972	
TREASURER		2,744	2,744	
SECRETARY OF STATE		12	12	
SECURITY		8,176	8,176	
REVENUE		901	901	
Total Allocated Additions:	2,605,264	19,574	2,624,838	2,624,838
Total To Be Allocated:	19,073,527	19,574		19,093,101

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

Fiscal Year 2018 Carry Forward
2018 Version 1.0020-1

	Total	General & Admin	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Wages & Benefits					
Salaries & Wages	3,427,176	0	605,242	2,220,346	601,588
Other Expense & Cost					
Departmental Expenditures	50,196,829	0	36,094,308	12,540,214	1,562,307
General and Administrative	279,116	0	49,292	180,829	48,995
Unallowable Risk Management	(36,075,281)	0	(36,075,281)	0	0
Capital Outlay - Departmental	(1,348,714)	0	0	(1,332,685)	(16,029)
Capital Outlay - G & A	(10,863)	0	(1,918)	(7,038)	(1,907)
Departmental Totals					
Total Expenditures	16,468,263	0	671,643	13,601,666	2,194,954
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	16,468,263	0	671,643	13,601,666	2,194,954
Allocation Step 1					
Inbound- All Others	2,605,264	0	460,092	1,687,858	457,314
1st Allocation	18,073,527	0	1,131,735	15,289,524	2,652,268
Allocation Step 2					
Inbound- All Others	19,574	0	3,457	12,681	3,436
2nd Allocation	19,574	0	3,457	12,681	3,436
Total For 23 GENERAL SERVICES					
Total Allocated	19,093,101	0	1,135,192	15,302,205	2,655,704



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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	20	0.0314	355		355		355
INFORMATION TECHNOLOGY	987	1.5497	17,539		17,539		17,539
BUDGET AND PLANNING	26	0.0408	462		462		462
ACCOUNTING	48	0.0754	853		853		853
FACILITIES MANAG., DESIGN & CONST	505	0.7929	8,974		8,974		8,974
PERSONNEL	64	0.1005	1,137		1,137		1,137
PURCHASING	35	0.0550	622		622		622
GENERAL SERVICES	111	0.1743	1,972		1,972		1,972
TREASURER	46	0.0722	817		817	3	820
SECRETARY OF STATE	220	0.3454	3,909		3,909	12	3,921
SECURITY	37	0.0581	657		657	2	659
REVENUE	1,283	2.0145	22,799		22,799	72	22,871
LEGISLATURE	665	1.0441	11,817		11,817	37	11,854
JUDICIARY	4,128	6.4815	73,353		73,353	231	73,584
GOVERNOR	30	0.0471	533		533	2	535
LT. GOVERNOR	7	0.0110	124		124		124
AUDITOR	111	0.1743	1,972		1,972	6	1,978
ATTORNEY GENERAL	351	0.5511	6,237		6,237	20	6,257
AGRICULTURE	482	0.7568	8,565		8,565	27	8,592
INSURANCE	732	1.1493	13,007		13,007	41	13,048
CONSERVATION	1,871	2.9377	33,247		33,247	105	33,352
ECONOMIC DEVELOPMENT	800	1.2561	14,216		14,216	45	14,261
EDUCATION	2,620	4.1137	46,557		46,557	146	46,703
HIGHER EDUCATION	56	0.0879	995		995	3	998
HEALTH	1,825	2.8655	32,430		32,430	102	32,532
HIGHWAYS	5,471	8.5902	97,218		97,218	306	97,524
LABOR	701	1.1007	12,457		12,457	39	12,496
MENTAL HEALTH	7,836	12.3035	139,243		139,243	438	139,681

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	1,842	2.8922	32,732		32,732	103	32,835
PUBLIC SAFETY	5,412	8.4975	96,170		96,170	302	96,472
SOCIAL SERVICES	6,670	10.4728	118,524		118,524	373	118,897
CORRECTIONS	10,568	16.5932	187,792		187,792	588	188,380
ALL OTHER	8,129	12.7636	144,450		144,450	454	144,904
SubTotal	63,689	100.0000	1,131,735		1,131,735	3,457	1,135,192
Total	63,689	100.0000	1,131,735		1,131,735	3,457	1,135,192

Allocation Basis: Total Number of Employees, FY 2018

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	15,289,524		15,289,524	12,681	15,302,205
SubTotal	100	100.0000	15,289,524		15,289,524	12,681	15,302,205
Total	100	100.0000	15,289,524		15,289,524	12,681	15,302,205

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	2,652,268		2,652,268	3,436	2,655,704
SubTotal	100	100.0000	2,652,268		2,652,268	3,436	2,655,704
Total	100	100.0000	2,652,268		2,652,268	3,436	2,655,704

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.	355	355	0	0
INFORMATION	17,539	17,539	0	0
BUDGET AND PLANNING	462	462	0	0
ACCOUNTING	853	853	0	0
FACILITIES MANAG.,	8,974	8,974	0	0
PERSONNEL	1,137	1,137	0	0
PURCHASING	622	622	0	0
GENERAL SERVICES	1,972	1,972	0	0
TREASURER	820	820	0	0
SECRETARY OF STATE	3,921	3,921	0	0
SECURITY	659	659	0	0
REVENUE	22,871	22,871	0	0
LEGISLATURE	11,854	11,854	0	0
JUDICIARY	73,584	73,584	0	0
GOVERNOR	535	535	0	0
LT. GOVERNOR	124	124	0	0
AUDITOR	1,978	1,978	0	0
ATTORNEY GENERAL	6,257	6,257	0	0
AGRICULTURE	8,592	8,592	0	0
INSURANCE	13,048	13,048	0	0
CONSERVATION	33,352	33,352	0	0
ECONOMIC DEVELOPMENT	14,261	14,261	0	0
EDUCATION	46,703	46,703	0	0
HIGHER EDUCATION	998	998	0	0
HEALTH	32,532	32,532	0	0
HIGHWAYS	97,524	97,524	0	0
LABOR	12,496	12,496	0	0
MENTAL HEALTH	139,681	139,681	0	0
NATURAL RESOURCES	32,835	32,835	0	0
PUBLIC SAFETY	96,472	96,472	0	0
SOCIAL SERVICES	118,897	118,897	0	0
CORRECTIONS	188,380	188,380	0	0
ALL OTHER	18,102,813	144,904	15,302,205	2,655,704

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	19,093,101	1,135,192	15,302,205	2,655,704

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

Fiscal Year 2018 Carry Forward

2018

Version 1.0020-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,794,803			3,794,803
BUILDING DEPRECIATION	70,631		70,631	
RETIREMENT/GROUP INSURANCE	903,648		903,648	
OASDHI	157,428		157,428	
BUILDING RENTAL	181,629		181,629	
INSURANCE	28		28	
BUDGET AND PLANNING	1,893	306	2,199	
ACCOUNTING	79,344	1,572	80,916	
PURCHASING	3,142	17	3,159	
GENERAL SERVICES	817	3	820	
TREASURER		4,054	4,054	
SECRETARY OF STATE		41,769	41,769	
SECURITY		14,465	14,465	
REVENUE		87	87	
Total Allocated Additions:	1,398,560	62,273	1,460,833	1,460,833
Total To Be Allocated:	5,193,363	62,273		5,255,636

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	2,178,205	0	104,604	2,073,601
Other Expense & Cost				
Departmental Expenditures	1,653,926	0	79,388	1,574,538
Refunds	45,538,435	0	0	45,538,435
Capital Outlay- Departmental	(37,328)	0	(1,792)	(35,536)
Refunds	(45,538,435)	0	0	(45,538,435)
Departmental Totals				
Total Expenditures	3,794,803	0	182,200	3,612,603
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
	3,794,803	0	182,200	3,612,603
Allocation Step 1				
Inbound- All Others	1,398,560	0	67,163	1,331,397
1st Allocation	5,193,363	0	249,363	4,944,000
Allocation Step 2				
Inbound- All Others	62,273	0	2,991	59,282
2nd Allocation	62,273	0	2,991	59,282
Total For 24 TREASURER				
Total Allocated	5,255,636	0	252,354	5,003,282



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.	1,095	0.0229	57		57		57
INFORMATION TECHNOLOGY	64,365	1.3454	3,355		3,355		3,355
BUDGET AND PLANNING	813	0.0170	42		42		42
ACCOUNTING	2,250	0.0470	117		117		117
FACILITIES MANAG., DESIGN & CONST	67,924	1.4198	3,541		3,541		3,541
PERSONNEL	2,203	0.0461	115		115		115
PURCHASING	1,430	0.0299	75		75		75
GENERAL SERVICES	52,644	1.1004	2,744		2,744		2,744
TREASURER	77,770	1.6257	4,054		4,054		4,054
SECRETARY OF STATE	12,183	0.2547	635		635	8	643
SECURITY	1,033	0.0216	54		54	1	55
REVENUE	868,167	18.1476	45,255		45,255	577	45,832
LEGISLATURE	26,157	0.5468	1,363		1,363	17	1,380
JUDICIARY	155,173	3.2436	8,088		8,088	103	8,191
GOVERNOR	1,917	0.0401	100		100	1	101
LT. GOVERNOR	355	0.0074	19		19		19
AUDITOR	5,216	0.1090	272		272	3	275
ATTORNEY GENERAL	20,524	0.4290	1,070		1,070	14	1,084
AGRICULTURE	35,293	0.7377	1,840		1,840	23	1,863
INSURANCE	33,642	0.7032	1,754		1,754	22	1,776
CONSERVATION	122,825	2.5675	6,402		6,402	81	6,483
ECONOMIC DEVELOPMENT	47,717	0.9974	2,487		2,487	32	2,519
EDUCATION	451,862	9.4455	23,553		23,553	299	23,852
HIGHER EDUCATION	7,280	0.1522	379		379	5	384
HEALTH	192,690	4.0279	10,044		10,044	128	10,172
HIGHWAYS	562,862	11.7657	29,339		29,339	373	29,712
LABOR	142,313	2.9748	7,418		7,418	94	7,512
MENTAL HEALTH	295,085	6.1683	15,381		15,381	196	15,577

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Fiscal Year 2018 Carry Forward
 2018 Version 1.0020-1

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	139,340	2.9127	7,263		7,263	92	7,355
PUBLIC SAFETY	259,697	5.4286	13,537		13,537	172	13,709
SOCIAL SERVICES	750,450	15.6870	39,117		39,117	497	39,614
CORRECTIONS	377,803	7.8974	19,693		19,693	250	19,943
ALL OTHER	3,830	0.0801	200		200	3	203
SubTotal	4,783,908	100.0000	249,363		249,363	2,991	252,354
Total	4,783,908	100.0000	249,363		249,363	2,991	252,354

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

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

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	4,944,000		4,944,000	59,282	5,003,282
SubTotal	100	100.0000	4,944,000		4,944,000	59,282	5,003,282
Total	100	100.0000	4,944,000		4,944,000	59,282	5,003,282

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.	57	57	0
INFORMATION	3,355	3,355	0
BUDGET AND PLANNING	42	42	0
ACCOUNTING	117	117	0
FACILITIES MANAG.,	3,541	3,541	0
PERSONNEL	115	115	0
PURCHASING	75	75	0
GENERAL SERVICES	2,744	2,744	0
TREASURER	4,054	4,054	0
SECRETARY OF STATE	643	643	0
SECURITY	55	55	0
REVENUE	45,832	45,832	0
LEGISLATURE	1,380	1,380	0
JUDICIARY	8,191	8,191	0
GOVERNOR	101	101	0
LT. GOVERNOR	19	19	0
AUDITOR	275	275	0
ATTORNEY GENERAL	1,084	1,084	0
AGRICULTURE	1,863	1,863	0
INSURANCE	1,776	1,776	0
CONSERVATION	6,483	6,483	0
ECONOMIC DEVELOPMENT	2,519	2,519	0
EDUCATION	23,852	23,852	0
HIGHER EDUCATION	384	384	0
HEALTH	10,172	10,172	0
HIGHWAYS	29,712	29,712	0
LABOR	7,512	7,512	0
MENTAL HEALTH	15,577	15,577	0
NATURAL RESOURCES	7,355	7,355	0
PUBLIC SAFETY	13,709	13,709	0
SOCIAL SERVICES	39,614	39,614	0
CORRECTIONS	19,943	19,943	0
ALL OTHER	5,003,485	203	5,003,282

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	5,255,636	252,354	5,003,282

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

Fiscal Year 2018 Carry Forward

2018

Version 1.0020-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,710,325			25,710,325
BUILDING DEPRECIATION	495,276		495,276	
RETIREMENT/GROUP INSURANCE	3,945,038		3,945,038	
OASDHI	638,958		638,958	
BUILDING RENTAL	1,560,698		1,560,698	
WORKER'S COMPENSATION	3,274		3,274	
UNEMPLOYMENT COMPENSATION	29,238		29,238	
INSURANCE	135		135	
BUDGET AND PLANNING	14,091	2,281	16,372	
ACCOUNTING	11,060	219	11,279	
PURCHASING	20,052	107	20,159	
GENERAL SERVICES	3,909	12	3,921	
TREASURER	635	8	643	
SECRETARY OF STATE		160,750	160,750	
SECURITY		65,405	65,405	
REVENUE		405	405	
Total Allocated Additions:	6,722,364	229,187	6,951,551	6,951,551
Total To Be Allocated:	32,432,689	229,187		32,661,876

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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	6,920,370	0	2,009,412	4,910,958
Other Expense & Cost				
Departmental Expenditures	15,556,258	0	372,676	15,183,582
General and Administrative	4,450,681	0	1,292,308	3,158,373
Capital Outlay - Departmental	(194,460)	0	(63,991)	(130,469)
Capital Outlay - G & A	(1,020,524)	0	(296,321)	(724,203)
Postage	(2,000)	0	(581)	(1,419)
Departmental Totals				
Total Expenditures	25,710,325	0	3,313,503	22,396,822
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
	25,710,325	0	3,313,503	22,396,822
Allocation Step 1				
Inbound- All Others	6,722,364	0	1,951,919	4,770,445
1st Allocation	32,432,689	0	5,265,422	27,167,267
Allocation Step 2				
Inbound- All Others	229,187	0	66,547	162,640
2nd Allocation	229,187	0	66,547	162,640
Total For 25 SECRETARY OF STATE				
Total Allocated	32,661,876	0	5,331,969	27,329,907



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.	84	0.0197	1,036		1,036		1,036
INFORMATION TECHNOLOGY	175	0.0410	2,158		2,158		2,158
ACCOUNTING	2,161	0.5061	26,650		26,650		26,650
FACILITIES MANAG., DESIGN & CONST	2,111	0.4944	26,033		26,033		26,033
PERSONNEL	412	0.0965	5,081		5,081		5,081
GENERAL SERVICES	1	0.0002	12		12		12
TREASURER	3,387	0.7933	41,769		41,769		41,769
SECRETARY OF STATE	13,035	3.0529	160,750		160,750		160,750
SECURITY	59	0.0138	728		728	10	738
REVENUE	1,253	0.2935	15,452		15,452	206	15,658
LEGISLATURE	1,240	0.2904	15,292		15,292	203	15,495
JUDICIARY	53,790	12.5982	663,348		663,348	8,825	672,173
GOVERNOR	195	0.0457	2,405		2,405	32	2,437
LT. GOVERNOR	6	0.0014	74		74	1	75
AUDITOR	1,563	0.3661	19,275		19,275	256	19,531
ATTORNEY GENERAL	73,530	17.2215	906,785		906,785	12,064	918,849
AGRICULTURE	985	0.2307	12,147		12,147	162	12,309
INSURANCE	10,931	2.5602	134,803		134,803	1,793	136,596
CONSERVATION	212	0.0497	2,614		2,614	35	2,649
ECONOMIC DEVELOPMENT	5,041	1.1807	62,167		62,167	827	62,994
EDUCATION	6,198	1.4516	76,435		76,435	1,017	77,452
HIGHER EDUCATION	2,586	0.6057	31,891		31,891	424	32,315
HEALTH	13,662	3.1998	168,482		168,482	2,242	170,724
HIGHWAYS	1,263	0.2958	15,576		15,576	207	15,783
LABOR	17,658	4.1357	217,762		217,762	2,897	220,659
MENTAL HEALTH	19,952	4.6730	246,052		246,052	3,274	249,326
NATURAL RESOURCES	12,994	3.0433	160,244		160,244	2,132	162,376
PUBLIC SAFETY	21,970	5.1456	270,938		270,938	3,605	274,543

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	74,750	17.5072	921,831		921,831	12,264	934,095
CORRECTIONS	80,494	18.8525	992,666		992,666	13,207	1,005,873
ALL OTHER	5,268	1.2338	64,966		64,966	864	65,830
SubTotal	426,966	100.0000	5,265,422		5,265,422	66,547	5,331,969
Total	426,966	100.0000	5,265,422		5,265,422	66,547	5,331,969

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

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

Fiscal Year 2018 Carry Forward
2018 Version 1.0020-1

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	27,167,267		27,167,267	162,640	27,329,907
SubTotal	100	100.0000	27,167,267		27,167,267	162,640	27,329,907
Total	100	100.0000	27,167,267		27,167,267	162,640	27,329,907

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
COMM. OF ADMIN.	1,036	1,036	0
INFORMATION	2,158	2,158	0
ACCOUNTING	26,650	26,650	0
FACILITIES MANAG.,	26,033	26,033	0
PERSONNEL	5,081	5,081	0
GENERAL SERVICES	12	12	0
TREASURER	41,769	41,769	0
SECRETARY OF STATE	160,750	160,750	0
SECURITY	738	738	0
REVENUE	15,658	15,658	0
LEGISLATURE	15,495	15,495	0
JUDICIARY	672,173	672,173	0
GOVERNOR	2,437	2,437	0
LT. GOVERNOR	75	75	0
AUDITOR	19,531	19,531	0
ATTORNEY GENERAL	918,849	918,849	0
AGRICULTURE	12,309	12,309	0
INSURANCE	136,596	136,596	0
CONSERVATION	2,649	2,649	0
ECONOMIC DEVELOPMENT	62,994	62,994	0
EDUCATION	77,452	77,452	0
HIGHER EDUCATION	32,315	32,315	0
HEALTH	170,724	170,724	0
HIGHWAYS	15,783	15,783	0
LABOR	220,659	220,659	0
MENTAL HEALTH	249,326	249,326	0
NATURAL RESOURCES	162,376	162,376	0
PUBLIC SAFETY	274,543	274,543	0
SOCIAL SERVICES	934,095	934,095	0
CORRECTIONS	1,005,873	1,005,873	0
ALL OTHER	27,395,737	65,830	27,329,907

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
Direct Billed	0	0	0
Total	32,661,876	5,331,969	27,329,907



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:	1,167,123			1,167,123
BUILDING DEPRECIATION	4,085		4,085	
RETIREMENT/GROUP INSURANCE	547,322		547,322	
OASDHI	94,809		94,809	
INSURANCE	23		23	
BUDGET AND PLANNING	3,197	518	3,715	
ACCOUNTING	865	17	882	
PERSONNEL	704	8	712	
PURCHASING	462	2	464	
GENERAL SERVICES	657	2	659	
TREASURER	54	1	55	
SECRETARY OF STATE	728	10	738	
SECURITY		9,748	9,748	
Total Allocated Additions:	652,906	10,306	663,212	663,212
Total To Be Allocated:	1,820,029	10,306		1,830,335

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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,309,952	0	1,309,952
Other Expense & Cost			
Departmental Expenditures	134,486	0	134,486
General and Administrative	14,338	0	14,338
Capital Outlay - Departmental	(35,338)	0	(35,338)
Capital Outlay - G/A	0	0	0
Unallowable Security	(256,315)	0	(256,315)
Departmental Totals			
Total Expenditures	1,167,123	0	1,167,123
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,167,123	0	1,167,123
Allocation Step 1			
Inbound- All Others	652,906	0	652,906
1st Allocation	1,820,029	0	1,820,029
Allocation Step 2			
Inbound- All Others	10,306	0	10,306
2nd Allocation	10,306	0	10,306
Total For 26 SECURITY			
Total Allocated	1,830,335	0	1,830,335



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.2764	5,031		5,031		5,031
INFORMATION TECHNOLOGY	671	11.5930	210,995		210,995		210,995
BUDGET AND PLANNING	28	0.4838	8,805		8,805		8,805
ACCOUNTING	47	0.8120	14,779		14,779		14,779
FACILITIES MANAG., DESIGN & CONST	171	2.9544	53,771		53,771		53,771
PERSONNEL	52	0.8984	16,351		16,351		16,351
PURCHASING	36	0.6220	11,320		11,320		11,320
GENERAL SERVICES	26	0.4492	8,176		8,176		8,176
TREASURER	46	0.7947	14,465		14,465		14,465
SECRETARY OF STATE	208	3.5936	65,405		65,405		65,405
SECURITY	31	0.5356	9,748		9,748		9,748
REVENUE	902	15.5840	283,634		283,634	2,085	285,719
LEGISLATURE	426	7.3601	133,955		133,955	985	134,940
JUDICIARY	61	1.0539	19,181		19,181	141	19,322
GOVERNOR	23	0.3974	7,232		7,232	53	7,285
LT. GOVERNOR	2	0.0346	629		629	5	634
AUDITOR	88	1.5204	27,671		27,671	204	27,875
ATTORNEY GENERAL	199	3.4381	62,575		62,575	460	63,035
AGRICULTURE	5	0.0864	1,572		1,572	12	1,584
INSURANCE	200	3.4554	62,890		62,890	463	63,353
ECONOMIC DEVELOPMENT	423	7.3082	133,012		133,012	978	133,990
EDUCATION	287	4.9585	90,247		90,247	664	90,911
HIGHER EDUCATION	54	0.9330	16,980		16,980	125	17,105
HEALTH	106	1.8314	33,332		33,332	245	33,577
HIGHWAYS	540	9.3296	169,802		169,802	1,249	171,051
LABOR	284	4.9067	89,303		89,303	657	89,960
MENTAL HEALTH	1	0.0173	314		314	2	316
NATURAL RESOURCES	303	5.2350	95,278		95,278	701	95,979

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	3.6282	66,034		66,034	486	66,520
SOCIAL SERVICES	331	5.7187	104,083		104,083	766	104,849
ALL OTHER	11	0.1900	3,459		3,459	25	3,484
SubTotal	5,788	100.0000	1,820,029		1,820,029	10,306	1,830,335
Total	5,788	100.0000	1,820,029		1,820,029	10,306	1,830,335

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

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	5,031	5,031
INFORMATION	210,995	210,995
BUDGET AND PLANNING	8,805	8,805
ACCOUNTING	14,779	14,779
FACILITIES MANAG.,	53,771	53,771
PERSONNEL	16,351	16,351
PURCHASING	11,320	11,320
GENERAL SERVICES	8,176	8,176
TREASURER	14,465	14,465
SECRETARY OF STATE	65,405	65,405
SECURITY	9,748	9,748
REVENUE	285,719	285,719
LEGISLATURE	134,940	134,940
JUDICIARY	19,322	19,322
GOVERNOR	7,285	7,285
LT. GOVERNOR	634	634
AUDITOR	27,875	27,875
ATTORNEY GENERAL	63,035	63,035
AGRICULTURE	1,584	1,584
INSURANCE	63,353	63,353
ECONOMIC DEVELOPMENT	133,990	133,990
EDUCATION	90,911	90,911
HIGHER EDUCATION	17,105	17,105
HEALTH	33,577	33,577
HIGHWAYS	171,051	171,051
LABOR	89,960	89,960
MENTAL HEALTH	316	316
NATURAL RESOURCES	95,979	95,979
PUBLIC SAFETY	66,520	66,520
SOCIAL SERVICES	104,849	104,849
ALL OTHER	3,484	3,484

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Direct Billed	0	0
Total	1,830,335	1,830,335

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

Fiscal Year 2018 Carry Forward
2018 Version 1.0020-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	499,825,523			499,825,523
BUILDING DEPRECIATION	713,933		713,933	
RETIREMENT/GROUP INSURANCE	21,127,541		21,127,541	
OASDHI	3,261,758		3,261,758	
BUILDING RENTAL	2,801,989		2,801,989	
WORKER'S COMPENSATION	115,799		115,799	
UNEMPLOYMENT COMPENSATION	32,810		32,810	
INSURANCE	912		912	
BUDGET AND PLANNING	33,988	5,502	39,490	
ACCOUNTING	94,443	1,872	96,315	
PERSONNEL	133,846	1,445	135,291	
PURCHASING	33,439	178	33,617	
GENERAL SERVICES	22,799	72	22,871	
TREASURER	45,255	577	45,832	
SECRETARY OF STATE	15,452	206	15,658	
SECURITY	283,634	2,085	285,719	
REVENUE		66,834	66,834	
Total Allocated Additions:	28,717,598	78,771	28,796,369	28,796,369
Total To Be Allocated:	528,543,121	78,771		528,621,892

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

	Total	General & Admin	CASHIER	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	37,901,971	0	116,388	37,785,583
Other Expense & Cost				
Departmental Expenditures	436,788,815	0	3,161	436,785,654
General and Administrative	26,454,686	0	81,236	26,373,450
Refunds	1,440,991,247	0	0	1,440,991,247
Capital Outlay - Departmental	(914,733)	0	0	(914,733)
Capital Outlay - G & A	(405,216)	0	(1,244)	(403,972)
Refunds	(1,440,991,247)	0	0	(1,440,991,247)
Departmental Totals				
Total Expenditures	499,825,523	0	199,541	499,625,982
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
	499,825,523	0	199,541	499,625,982
Allocation Step 1				
Inbound- All Others	28,717,598	0	88,185	28,629,413
1st Allocation	528,543,121	0	287,726	528,255,395
Allocation Step 2				
Inbound- All Others	78,771	0	242	78,529
2nd Allocation	78,771	0	242	78,529
Total For 27 REVENUE				
Total Allocated	528,621,892	0	287,968	528,333,924



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.	1,685	0.0117	34		34		34
INFORMATION TECHNOLOGY	72,195	0.5028	1,447		1,447		1,447
BUDGET AND PLANNING	2,003	0.0139	40		40		40
ACCOUNTING	120,205	0.8371	2,409		2,409		2,409
FACILITIES MANAG., DESIGN & CONST	4,061	0.0283	81		81		81
PERSONNEL	3,351	0.0233	67		67		67
PURCHASING	2,176	0.0152	44		44		44
GENERAL SERVICES	44,955	0.3131	901		901		901
TREASURER	4,343	0.0302	87		87		87
SECRETARY OF STATE	20,203	0.1407	405		405		405
REVENUE	3,335,355	23.2284	66,834		66,834		66,834
LEGISLATURE	43,324	0.3017	868		868	1	869
JUDICIARY	266,788	1.8580	5,346		5,346	6	5,352
GOVERNOR	7,974	0.0555	160		160		160
LT. GOVERNOR	660	0.0046	13		13		13
AUDITOR	8,038	0.0560	161		161		161
ATTORNEY GENERAL	18,894	0.1316	379		379		379
AGRICULTURE	10,430	0.0726	209		209		209
INSURANCE	134	0.0009	3		3		3
CONSERVATION	118,171	0.8230	2,368		2,368	3	2,371
ECONOMIC DEVELOPMENT	16,912	0.1178	339		339		339
EDUCATION	3,722,771	25.9264	74,595		74,595	85	74,680
HIGHER EDUCATION	976,434	6.8002	19,566		19,566	22	19,588
HEALTH	457,636	3.1871	9,170		9,170	10	9,180
HIGHWAYS	467,174	3.2535	9,361		9,361	11	9,372
LABOR	12,812	0.0892	257		257		257
MENTAL HEALTH	976,485	6.8005	19,567		19,567	22	19,589
NATURAL RESOURCES	121,011	0.8428	2,425		2,425	3	2,428

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	509,364	3.5474	10,207		10,207	11	10,218
SOCIAL SERVICES	2,212,755	15.4103	44,339		44,339	50	44,389
CORRECTIONS	794,380	5.5323	15,918		15,918	18	15,936
ALL OTHER	6,301	0.0439	126		126		126
SubTotal	14,358,980	100.0000	287,726		287,726	242	287,968
Total	14,358,980	100.0000	287,726		287,726	242	287,968

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	528,255,395		528,255,395	78,529	528,333,924
SubTotal	100	100.0000	528,255,395		528,255,395	78,529	528,333,924
Total	100	100.0000	528,255,395		528,255,395	78,529	528,333,924

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	34	34	0
INFORMATION	1,447	1,447	0
BUDGET AND PLANNING	40	40	0
ACCOUNTING	2,409	2,409	0
FACILITIES MANAG.,	81	81	0
PERSONNEL	67	67	0
PURCHASING	44	44	0
GENERAL SERVICES	901	901	0
TREASURER	87	87	0
SECRETARY OF STATE	405	405	0
REVENUE	66,834	66,834	0
LEGISLATURE	869	869	0
JUDICIARY	5,352	5,352	0
GOVERNOR	160	160	0
LT. GOVERNOR	13	13	0
AUDITOR	161	161	0
ATTORNEY GENERAL	379	379	0
AGRICULTURE	209	209	0
INSURANCE	3	3	0
CONSERVATION	2,371	2,371	0
ECONOMIC DEVELOPMENT	339	339	0
EDUCATION	74,680	74,680	0
HIGHER EDUCATION	19,588	19,588	0
HEALTH	9,180	9,180	0
HIGHWAYS	9,372	9,372	0
LABOR	257	257	0
MENTAL HEALTH	19,589	19,589	0
NATURAL RESOURCES	2,428	2,428	0
PUBLIC SAFETY	10,218	10,218	0
SOCIAL SERVICES	44,389	44,389	0
CORRECTIONS	15,936	15,936	0
ALL OTHER	528,334,050	126	528,333,924

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Fiscal Year 2018 Carry Forward

2018

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Receiving Department	Total	CASHIER	GENERAL GOV'T
Direct Billed	0	0	0
Total	528,621,892	287,968	528,333,924