

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2019

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 2019 proposal to establish cost allocations or billings for fiscal year 2021 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 9, 2020

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2019

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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 2021.

The fixed allocations for the Fiscal Year 2021 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2017 allocations from the Actual Fiscal Year 2019 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2019 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 regardless 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 2021
 BASED ON FY 2019 ACTUAL COSTS WITH CARRY-FORWARD

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	BUILDING DEPRECIATION	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	629,938	413	(1,633)	---	42,702	101,072	---
JUDICIARY	114,288	2,524	908,115	36,492	244,778	625,496	---
GOVERNOR	51,398	31	70,168	77,450	2,266	5,116	80
LT GOVERNOR	11,798	6	---	5,929	493	1,240	---
AUDITOR	65,623	79	(7,514)	1,909	6,321	17,982	1,919
ATTORNEY GENERAL	205,826	222	200,106	4,681	30,307	53,790	2,791
AGRICULTURE	140,758	982	16,831	53,266	56,223	28,674	12,363
INSURANCE	306,632	845	24,182	(9,763)	24,032	85,359	5,497
CONSERVATION	---	1,146	---	10,958	128,322	284,458	82,658
ECONOMIC DEVELOPMENT	170,077	1,579	182,631	86,156	41,220	39,218	19,800
EDUCATION	180,590	543	1,265,267	137,613	385,147	389,248	345,888
HIGHER ED	25,190	1,902	---	57,907	13,368	8,990	34,333
HEALTH	916,933	1,130	215,942	80,662	131,276	72,663	289,824
HIGHWAYS	---	3,516	---	43,668	248,984	852,130	---
LABOR	130,788	354	198,048	134,840	494,721	27,764	4,177
MENTAL HEALTH	83,173	5,399	7,970,160	94,767	352,978	436,353	167,953
NATURAL RESOURCES	514,100	1,028	552,260	58,178	70,677	117,481	14,823
PUBLIC SAFETY	273,035	36,473	2,242,939	145,619	365,752	574,925	210,285
SOCIAL SERVICES	703,899	5,296	2,669,814	173,363	490,913	226,571	1,111,198
CORRECTIONS	116,002	7,260	15,723,820	86,965	297,579	285,841	786,072
TOTAL	4,640,048	70,728	32,231,136	1,280,660	3,428,059	4,234,371	3,089,661
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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 2021
 BASED ON FY 2019 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 21
LEGISLATURE	14,163	2,540	14,596	155,360	790	959,941
JUDICIARY	87,035	15,276	806,014	32,883	5,051	2,877,952
GOVERNOR	995	125	2,814	16,191	187	226,821
LT GOVERNOR	213	29	78	3,251	16	23,053
AUDITOR	2,680	423	17,393	31,735	146	138,696
ATTORNEY GENERAL	7,571	1,524	1,046,432	75,860	339	1,629,449
AGRICULTURE	8,684	2,355	14,898	1,475	71	336,580
INSURANCE	16,022	1,578	144,914	88,302	4	687,604
CONSERVATION	39,283	6,464	6,444	---	2,168	561,901
ECONOMIC DEVELOPMENT	17,125	2,189	70,533	156,096	22	786,646
EDUCATION	54,552	8,754	96,966	113,175	72,777	3,050,520
HIGHER ED	1,332	433	35,143	22,952	12,833	214,383
HEALTH	38,847	5,136	170,712	45,473	7,813	1,976,411
HIGHWAYS	120,204	11,612	20,202	208,419	7,748	1,516,483
LABOR	12,942	15,139	236,807	101,658	203	1,357,441
MENTAL HEALTH	169,245	25,001	223,387	(306)	17,521	9,545,631
NATURAL RESOURCES	37,593	3,851	187,401	125,817	2,151	1,685,360
PUBLIC SAFETY	123,135	20,399	320,576	93,520	17,865	4,424,523
SOCIAL SERVICES	140,417	71,226	1,018,160	160,703	38,520	6,810,080
CORRECTIONS	211,848	29,194	1,184,112	368	14,617	18,743,678
TOTAL	1,103,886	223,248	5,617,582	1,432,932	200,842	57,553,153
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Notes:

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

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUILDING DEPRECIATION	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	629,936	629,934	2	629,936	629,938
JUDICIARY	114,288	114,288	---	114,288	114,288
GOVERNOR	51,398	51,398	---	51,398	51,398
LT GOVERNOR	11,799	11,800	(1)	11,799	11,798
AUDITOR	65,442	65,261	181	65,442	65,623
ATTORNEY GENERAL	205,825	205,824	1	205,825	205,826
AGRICULTURE	140,770	140,782	(12)	140,770	140,758
INSURANCE	291,501	276,370	15,131	291,501	306,632
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	183,930	197,783	(13,853)	183,930	170,077
EDUCATION	175,463	170,336	5,127	175,463	180,590
HIGHER ED	24,997	24,804	193	24,997	25,190
HEALTH	917,514	918,095	(581)	917,514	916,933
HIGHWAYS	---	---	---	---	---
LABOR	131,605	132,422	(817)	131,605	130,788
MENTAL HEALTH	83,173	83,173	---	83,173	83,173
NATURAL RESOURCES	514,107	514,114	(7)	514,107	514,100
PUBLIC SAFETY	270,330	267,625	2,705	270,330	273,035
SOCIAL SERVICES	859,845	1,015,791	(155,946)	859,845	703,899
CORRECTIONS	160,454	204,906	(44,452)	160,454	116,002
TOTAL	4,832,377	5,024,706	(192,329)	4,832,377	4,640,048

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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INSURANCE	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	409	405	4	409	413
JUDICIARY	2,532	2,540	(8)	2,532	2,524
GOVERNOR	21	11	10	21	31
LT GOVERNOR	5	4	1	5	6
AUDITOR	73	67	6	73	79
ATTORNEY GENERAL	218	214	4	218	222
AGRICULTURE	671	360	311	671	982
INSURANCE	843	841	2	843	845
CONSERVATION	1,152	1,158	(6)	1,152	1,146
ECONOMIC DEVELOPMENT	1,040	501	539	1,040	1,579
EDUCATION	1,611	2,679	(1,068)	1,611	543
HIGHER ED	1,109	316	793	1,109	1,902
HEALTH	1,153	1,176	(23)	1,153	1,130
HIGHWAYS	3,450	3,384	66	3,450	3,516
LABOR	412	470	(58)	412	354
MENTAL HEALTH	5,245	5,091	154	5,245	5,399
NATURAL RESOURCES	1,215	1,402	(187)	1,215	1,028
PUBLIC SAFETY	45,718	54,963	(9,245)	45,718	36,473
SOCIAL SERVICES	5,368	5,440	(72)	5,368	5,296
CORRECTIONS	7,137	7,014	123	7,137	7,260
TOTAL	79,382	88,036	(8,654)	79,382	70,728

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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WORKERS' COMP	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	4,189	10,011	(5,822)	4,189	(1,633)
JUDICIARY	1,033,625	1,159,135	(125,510)	1,033,625	908,115
GOVERNOR	53,813	37,458	16,355	53,813	70,168
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	7,514	(7,514)	---	(7,514)
ATTORNEY GENERAL	146,004	91,902	54,102	146,004	200,106
AGRICULTURE	24,610	32,389	(7,779)	24,610	16,831
INSURANCE	16,677	9,172	7,505	16,677	24,182
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	113,703	44,775	68,928	113,703	182,631
EDUCATION	1,262,061	1,258,855	3,206	1,262,061	1,265,267
HIGHER ED	---	---	---	---	---
HEALTH	257,092	298,242	(41,150)	257,092	215,942
HIGHWAYS	---	---	---	---	---
LABOR	162,317	126,586	35,731	162,317	198,048
MENTAL HEALTH	9,233,081	10,496,002	(1,262,921)	9,233,081	7,970,160
NATURAL RESOURCES	506,317	460,374	45,943	506,317	552,260
PUBLIC SAFETY	2,188,108	2,133,277	54,831	2,188,108	2,242,939
SOCIAL SERVICES	2,285,927	1,902,040	383,887	2,285,927	2,669,814
CORRECTIONS	13,630,411	11,537,002	2,093,409	13,630,411	15,723,820
TOTAL	30,917,935	29,604,734	1,313,201	30,917,935	32,231,136

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUDGET & PLANNING	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	---	---	---	---	---
JUDICIARY	38,146	39,800	(1,654)	38,146	36,492
GOVERNOR	62,568	47,686	14,882	62,568	77,450
LT GOVERNOR	4,592	3,255	1,337	4,592	5,929
AUDITOR	1,665	1,421	244	1,665	1,909
ATTORNEY GENERAL	4,289	3,897	392	4,289	4,681
AGRICULTURE	49,146	45,026	4,120	49,146	53,266
INSURANCE	24,372	58,507	(34,135)	24,372	(9,763)
CONSERVATION	10,041	9,124	917	10,041	10,958
ECONOMIC DEVELOPMENT	78,361	70,566	7,795	78,361	86,156
EDUCATION	125,387	113,161	12,226	125,387	137,613
HIGHER ED	61,004	64,101	(3,097)	61,004	57,907
HEALTH	77,654	74,646	3,008	77,654	80,662
HIGHWAYS	41,275	38,882	2,393	41,275	43,668
LABOR	98,645	62,450	36,195	98,645	134,840
MENTAL HEALTH	78,310	61,853	16,457	78,310	94,767
NATURAL RESOURCES	53,688	49,198	4,490	53,688	58,178
PUBLIC SAFETY	126,043	106,467	19,576	126,043	145,619
SOCIAL SERVICES	187,601	201,839	(14,238)	187,601	173,363
CORRECTIONS	69,480	51,995	17,485	69,480	86,965
TOTAL	1,192,267	1,103,874	88,393	1,192,267	1,280,660

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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ACCOUNTING & PAYROLL	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	32,982	23,262	9,720	32,982	42,702
JUDICIARY	187,264	129,750	57,514	187,264	244,778
GOVERNOR	2,067	1,868	199	2,067	2,266
LT GOVERNOR	373	253	120	373	493
AUDITOR	5,327	4,333	994	5,327	6,321
ATTORNEY GENERAL	24,489	18,671	5,818	24,489	30,307
AGRICULTURE	44,717	33,211	11,506	44,717	56,223
INSURANCE	29,005	33,978	(4,973)	29,005	24,032
CONSERVATION	122,096	115,870	6,226	122,096	128,322
ECONOMIC DEVELOPMENT	44,729	48,238	(3,509)	44,729	41,220
EDUCATION	419,760	454,373	(34,613)	419,760	385,147
HIGHER ED	10,711	8,054	2,657	10,711	13,368
HEALTH	161,597	191,918	(30,321)	161,597	131,276
HIGHWAYS	394,080	539,176	(145,096)	394,080	248,984
LABOR	314,950	135,179	179,771	314,950	494,721
MENTAL HEALTH	304,677	256,376	48,301	304,677	352,978
NATURAL RESOURCES	107,305	143,933	(36,628)	107,305	70,677
PUBLIC SAFETY	299,385	233,018	66,367	299,385	365,752
SOCIAL SERVICES	420,771	350,629	70,142	420,771	490,913
CORRECTIONS	316,806	336,033	(19,227)	316,806	297,579
TOTAL	3,243,091	3,058,123	184,968	3,243,091	3,428,059

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PERSONNEL	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	50,536	---	50,536	50,536	101,072
JUDICIARY	312,748	---	312,748	312,748	625,496
GOVERNOR	2,558	---	2,558	2,558	5,116
LT GOVERNOR	620	---	620	620	1,240
AUDITOR	8,991	---	8,991	8,991	17,982
ATTORNEY GENERAL	26,895	---	26,895	26,895	53,790
AGRICULTURE	33,406	38,138	(4,732)	33,406	28,674
INSURANCE	57,667	29,975	27,692	57,667	85,359
CONSERVATION	142,229	---	142,229	142,229	284,458
ECONOMIC DEVELOPMENT	61,464	83,710	(22,246)	61,464	39,218
EDUCATION	194,624	---	194,624	194,624	389,248
HIGHER ED	4,495	---	4,495	4,495	8,990
HEALTH	139,050	205,437	(66,387)	139,050	72,663
HIGHWAYS	426,065	---	426,065	426,065	852,130
LABOR	50,924	74,084	(23,160)	50,924	27,764
MENTAL HEALTH	597,126	757,899	(160,773)	597,126	436,353
NATURAL RESOURCES	141,841	166,201	(24,360)	141,841	117,481
PUBLIC SAFETY	422,654	270,383	152,271	422,654	574,925
SOCIAL SERVICES	506,674	786,777	(280,103)	506,674	226,571
CORRECTIONS	788,963	1,292,085	(503,122)	788,963	285,841
TOTAL	3,969,530	3,704,689	264,841	3,969,530	4,234,371

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PURCHASING	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	40	---	40	40	80
LT GOVERNOR	---	---	---	---	---
AUDITOR	1,765	1,611	154	1,765	1,919
ATTORNEY GENERAL	4,966	7,141	(2,175)	4,966	2,791
AGRICULTURE	10,191	8,019	2,172	10,191	12,363
INSURANCE	4,961	4,425	536	4,961	5,497
CONSERVATION	74,211	65,764	8,447	74,211	82,658
ECONOMIC DEVELOPMENT	44,232	68,664	(24,432)	44,232	19,800
EDUCATION	303,823	261,758	42,065	303,823	345,888
HIGHER ED	29,442	24,551	4,891	29,442	34,333
HEALTH	261,124	232,424	28,700	261,124	289,824
HIGHWAYS	---	---	---	---	---
LABOR	3,445	2,713	732	3,445	4,177
MENTAL HEALTH	143,591	119,229	24,362	143,591	167,953
NATURAL RESOURCES	20,564	26,305	(5,741)	20,564	14,823
PUBLIC SAFETY	189,989	169,693	20,296	189,989	210,285
SOCIAL SERVICES	1,020,040	928,882	91,158	1,020,040	1,111,198
CORRECTIONS	692,389	598,706	93,683	692,389	786,072
TOTAL	2,804,773	2,519,885	284,888	2,804,773	3,089,661

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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GENERAL SERVICES	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	13,036	11,909	1,127	13,036	14,163
JUDICIARY	80,673	74,311	6,362	80,673	87,035
GOVERNOR	659	323	336	659	995
LT GOVERNOR	160	107	53	160	213
AUDITOR	2,319	1,958	361	2,319	2,680
ATTORNEY GENERAL	6,938	6,305	633	6,938	7,571
AGRICULTURE	8,617	8,550	67	8,617	8,684
INSURANCE	14,855	13,688	1,167	14,855	16,022
CONSERVATION	36,688	34,093	2,595	36,688	39,283
ECONOMIC DEVELOPMENT	15,855	14,585	1,270	15,855	17,125
EDUCATION	50,223	45,894	4,329	50,223	54,552
HIGHER ED	1,160	988	172	1,160	1,332
HEALTH	35,868	32,889	2,979	35,868	38,847
HIGHWAYS	109,903	99,602	10,301	109,903	120,204
LABOR	13,135	13,328	(193)	13,135	12,942
MENTAL HEALTH	154,029	138,813	15,216	154,029	169,245
NATURAL RESOURCES	36,588	35,583	1,005	36,588	37,593
PUBLIC SAFETY	109,024	94,913	14,111	109,024	123,135
SOCIAL SERVICES	130,697	120,977	9,720	130,697	140,417
CORRECTIONS	203,512	195,176	8,336	203,512	211,848
TOTAL	1,023,939	943,992	79,947	1,023,939	1,103,886

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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TREASURER DISBURSEMENTS	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	1,972	1,404	568	1,972	2,540
JUDICIARY	11,619	7,962	3,657	11,619	15,276
GOVERNOR	114	103	11	114	125
LT GOVERNOR	22	15	7	22	29
AUDITOR	341	259	82	341	423
ATTORNEY GENERAL	1,299	1,074	225	1,299	1,524
AGRICULTURE	2,107	1,859	248	2,107	2,355
INSURANCE	1,757	1,936	(179)	1,757	1,578
CONSERVATION	6,503	6,542	(39)	6,503	6,464
ECONOMIC DEVELOPMENT	2,447	2,705	(258)	2,447	2,189
EDUCATION	16,353	23,952	(7,599)	16,353	8,754
HIGHER ED	432	431	1	432	433
HEALTH	7,789	10,442	(2,653)	7,789	5,136
HIGHWAYS	20,514	29,416	(8,902)	20,514	11,612
LABOR	11,156	7,173	3,983	11,156	15,139
MENTAL HEALTH	20,293	15,585	4,708	20,293	25,001
NATURAL RESOURCES	5,915	7,979	(2,064)	5,915	3,851
PUBLIC SAFETY	17,047	13,695	3,352	17,047	20,399
SOCIAL SERVICES	55,763	40,300	15,463	55,763	71,226
CORRECTIONS	25,013	20,832	4,181	25,013	29,194
TOTAL	208,456	193,664	14,792	208,456	223,248

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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RECORDS MANAGEMENT	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	14,936	15,276	(340)	14,936	14,596
JUDICIARY	737,582	669,150	68,432	737,582	806,014
GOVERNOR	2,783	2,752	31	2,783	2,814
LT GOVERNOR	78	78	---	78	78
AUDITOR	19,352	21,311	(1,959)	19,352	17,393
ATTORNEY GENERAL	993,344	940,256	53,088	993,344	1,046,432
AGRICULTURE	13,394	11,890	1,504	13,394	14,898
INSURANCE	145,044	145,174	(130)	145,044	144,914
CONSERVATION	4,534	2,624	1,910	4,534	6,444
ECONOMIC DEVELOPMENT	68,681	66,829	1,852	68,681	70,533
EDUCATION	77,736	58,506	19,230	77,736	96,966
HIGHER ED	33,765	32,387	1,378	33,765	35,143
HEALTH	179,397	188,082	(8,685)	179,397	170,712
HIGHWAYS	18,411	16,620	1,791	18,411	20,202
LABOR	232,541	228,275	4,266	232,541	236,807
MENTAL HEALTH	255,304	287,221	(31,917)	255,304	223,387
NATURAL RESOURCES	174,889	162,377	12,512	174,889	187,401
PUBLIC SAFETY	299,078	277,580	21,498	299,078	320,576
SOCIAL SERVICES	1,006,070	993,980	12,090	1,006,070	1,018,160
CORRECTIONS	1,090,862	997,612	93,250	1,090,862	1,184,112
TOTAL	5,367,781	5,117,980	249,801	5,367,781	5,617,582

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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SECURITY	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	143,592	131,824	11,768	143,592	155,360
JUDICIARY	25,617	18,351	7,266	25,617	32,883
GOVERNOR	11,460	6,729	4,731	11,460	16,191
LT GOVERNOR	2,696	2,141	555	2,696	3,251
AUDITOR	29,325	26,915	2,410	29,325	31,735
ATTORNEY GENERAL	67,751	59,642	8,109	67,751	75,860
AGRICULTURE	1,349	1,223	126	1,349	1,475
INSURANCE	73,819	59,336	14,483	73,819	88,302
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	144,266	132,436	11,830	144,266	156,096
EDUCATION	100,784	88,393	12,391	100,784	113,175
HIGHER ED	19,887	16,822	3,065	19,887	22,952
HEALTH	39,100	32,727	6,373	39,100	45,473
HIGHWAYS	182,356	156,293	26,063	182,356	208,419
LABOR	96,402	91,146	5,256	96,402	101,658
MENTAL HEALTH	---	306	(306)	---	(306)
NATURAL RESOURCES	111,234	96,651	14,583	111,234	125,817
PUBLIC SAFETY	78,875	64,230	14,645	78,875	93,520
SOCIAL SERVICES	132,806	104,909	27,897	132,806	160,703
CORRECTIONS	337	306	31	337	368
TOTAL	1,261,656	1,090,380	171,276	1,261,656	1,432,932

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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REVENUE CASHIER	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	936	1,082	(146)	936	790
JUDICIARY	5,754	6,457	(703)	5,754	5,051
GOVERNOR	214	241	(27)	214	187
LT GOVERNOR	15	14	1	15	16
AUDITOR	171	196	(25)	171	146
ATTORNEY GENERAL	400	461	(61)	400	339
AGRICULTURE	222	373	(151)	222	71
INSURANCE	4	4	---	4	4
CONSERVATION	2,567	2,966	(399)	2,567	2,168
ECONOMIC DEVELOPMENT	393	764	(371)	393	22
EDUCATION	81,725	90,673	(8,948)	81,725	72,777
HIGHER ED	20,201	27,569	(7,368)	20,201	12,833
HEALTH	9,512	11,211	(1,699)	9,512	7,813
HIGHWAYS	9,979	12,210	(2,231)	9,979	7,748
LABOR	265	327	(62)	265	203
MENTAL HEALTH	20,939	24,357	(3,418)	20,939	17,521
NATURAL RESOURCES	2,667	3,183	(516)	2,667	2,151
PUBLIC SAFETY	12,247	6,629	5,618	12,247	17,865
SOCIAL SERVICES	45,738	52,956	(7,218)	45,738	38,520
CORRECTIONS	17,029	19,441	(2,412)	17,029	14,617
TOTAL	230,978	261,114	(30,136)	230,978	200,842

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

Fiscal Year 2019 SWCAP

2019

Version 1.0025-1

Detail

Grantee Departments	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	629,936	0	0	0	0	4,189	0
JUDICIARY	114,288	0	0	0	0	1,033,625	0
GOVERNOR	51,398	0	0	0	0	53,813	0
LT. GOVERNOR	11,799	0	0	0	0	0	0
AUDITOR	65,442	0	0	0	0	0	0
ATTORNEY GENERAL	205,825	0	0	0	0	146,004	0
AGRICULTURE	140,770	0	0	0	0	24,610	0
INSURANCE	291,501	0	0	0	0	16,677	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	183,930	0	0	0	0	113,703	0
EDUCATION	175,463	0	0	0	0	1,262,061	0
HIGHER EDUCATION	24,997	0	0	0	0	0	0
HEALTH	917,514	0	0	0	0	257,092	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	131,605	0	0	0	0	162,317	0
MENTAL HEALTH	83,173	0	0	0	0	9,233,081	0
NATURAL RESOURCES	514,107	0	0	0	0	506,317	0
PUBLIC SAFETY	270,330	0	0	0	0	2,188,108	0
SOCIAL SERVICES	859,845	0	0	0	0	2,285,927	0
CORRECTIONS	160,454	0	0	0	0	13,630,411	0
ALL OTHER	325,491	0	0	0	306,829	2,744,799	0
SubTotal	5,157,868	0	0	0	306,829	33,662,734	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,157,868	0	0	0	306,829	33,662,734	0

MAXIMUS
Allocated Costs By Department

Fiscal Year 2019 SWCAP

2019

Version 1.0025-1

Detail

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	409	0	0	0	32,982	0	50,536
JUDICIARY	2,532	0	0	38,146	187,264	0	312,748
GOVERNOR	21	0	0	62,568	2,067	0	2,558
LT. GOVERNOR	5	0	0	4,592	373	0	620
AUDITOR	73	0	0	1,665	5,327	0	8,991
ATTORNEY GENERAL	218	0	0	4,289	24,489	0	26,895
AGRICULTURE	671	0	0	49,146	44,717	0	33,406
INSURANCE	843	0	0	24,372	29,005	0	57,667
CONSERVATION	1,152	0	0	10,041	122,096	0	142,229
ECONOMIC DEVELOPMENT	1,040	0	0	78,361	44,729	0	61,464
EDUCATION	1,611	0	0	125,387	419,760	0	194,624
HIGHER EDUCATION	1,109	0	0	61,004	10,711	0	4,495
HEALTH	1,153	0	0	77,654	161,597	0	139,050
HIGHWAYS	3,450	0	0	41,275	394,080	0	426,065
LABOR	412	0	0	98,645	314,950	0	50,924
MENTAL HEALTH	5,245	0	0	78,310	304,677	0	597,126
NATURAL RESOURCES	1,215	0	0	53,688	107,305	0	141,841
PUBLIC SAFETY	45,718	0	0	126,043	299,385	0	422,654
SOCIAL SERVICES	5,368	0	0	187,601	420,771	0	506,674
CORRECTIONS	7,137	0	0	69,480	316,806	0	788,963
ALL OTHER	6,015	419,741	226,026,006	1,121,797	74,912	100,189,464	773,694
SubTotal	85,397	419,741	226,026,006	2,314,064	3,318,003	100,189,464	4,743,224
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	85,397	419,741	226,026,006	2,314,064	3,318,003	100,189,464	4,743,224

MAXIMUS
Allocated Costs By Department

Fiscal Year 2019 SWCAP

2019

Version 1.0025-1

Detail

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	13,036	1,972	14,936	143,592	936	892,524
JUDICIARY	0	80,673	11,619	737,582	25,617	5,754	2,549,848
GOVERNOR	40	659	114	2,783	11,460	214	187,695
LT. GOVERNOR	0	160	22	78	2,696	15	20,360
AUDITOR	1,765	2,319	341	19,352	29,325	171	134,771
ATTORNEY GENERAL	4,966	6,938	1,299	993,344	67,751	400	1,482,418
AGRICULTURE	10,191	8,617	2,107	13,394	1,349	222	329,200
INSURANCE	4,961	14,855	1,757	145,044	73,819	4	660,505
CONSERVATION	74,211	36,688	6,503	4,534	0	2,567	400,021
ECONOMIC DEVELOPMENT	44,232	15,855	2,447	68,681	144,266	393	759,101
EDUCATION	303,823	50,223	16,353	77,736	100,784	81,725	2,809,550
HIGHER EDUCATION	29,442	1,160	432	33,765	19,887	20,201	207,203
HEALTH	261,124	35,868	7,789	179,397	39,100	9,512	2,086,850
HIGHWAYS	0	109,903	20,514	18,411	182,356	9,979	1,206,033
LABOR	3,445	13,135	11,156	232,541	96,402	265	1,115,797
MENTAL HEALTH	143,591	154,029	20,293	255,304	0	20,939	10,895,768
NATURAL RESOURCES	20,564	36,588	5,915	174,889	111,234	2,667	1,676,330
PUBLIC SAFETY	189,989	109,024	17,047	299,078	78,875	12,247	4,058,498
SOCIAL SERVICES	1,020,040	130,697	55,763	1,006,070	132,806	45,738	6,657,300
CORRECTIONS	692,389	203,512	25,013	1,090,862	337	17,029	17,002,393
ALL OTHER	486	19,430,206	5,172,762	31,732,911	7,416	542,446,717	930,779,246
SubTotal	2,805,259	20,454,145	5,381,218	37,100,692	1,269,072	542,677,695	985,911,411
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	2,805,259	20,454,145	5,381,218	37,100,692	1,269,072	542,677,695	985,911,411

MAXIMUS
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	892,524	0	892,524
JUDICIARY	0	2,549,848	0	2,549,848
GOVERNOR	0	187,695	0	187,695
LT. GOVERNOR	0	20,360	0	20,360
AUDITOR	0	134,771	0	134,771
ATTORNEY GENERAL	0	1,482,418	0	1,482,418
AGRICULTURE	0	329,200	0	329,200
INSURANCE	0	660,505	0	660,505
CONSERVATION	0	400,021	0	400,021
ECONOMIC DEVELOPMENT	0	759,101	0	759,101
EDUCATION	0	2,809,550	0	2,809,550
HIGHER EDUCATION	0	207,203	0	207,203
HEALTH	0	2,086,850	0	2,086,850
HIGHWAYS	0	1,206,033	0	1,206,033
LABOR	0	1,115,797	0	1,115,797
MENTAL HEALTH	0	10,895,768	0	10,895,768
NATURAL RESOURCES	0	1,676,330	0	1,676,330
PUBLIC SAFETY	0	4,058,498	0	4,058,498
SOCIAL SERVICES	0	6,657,300	0	6,657,300
CORRECTIONS	0	17,002,393	0	17,002,393
ALL OTHER	0	930,779,246	0	930,779,246
SubTotal	0	985,911,411	0	985,911,411
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	985,911,411	0	985,911,411

SCHEDULE 1
FISCAL 2019

STATE OF MISSOURI
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2019 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 2019 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	4,248,465
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	72,566,403
Wainwright	22,217,892

SCHEDULE 1
FISCAL 2019

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

Depreciation expense for fiscal year 2019 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:	7,294,936			7,294,936
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>7,294,936</u>	<u>0</u>		<u>7,294,936</u>

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

	Total	General & Admin	AG FEED/SEED LAB	BROADWAY	CAPITOL
Other Expense & Cost					
BUILDING DEPRECIATION	7,294,936	0	52,100	193,495	856,788
Departmental Totals					
Total Expenditures	7,294,936	0	52,100	193,495	856,788
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,294,936	0	52,100	193,495	856,788
Allocation Step 1					
1st Allocation	7,294,936	0	52,100	193,495	856,788
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	7,294,936	0	52,100	193,495	856,788



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

	D & C WAREHOUSE	DEQ LAB	HEALTH LAB	FLETCHER DANIELS	HOWERTON
Other Expense & Cost					
BUILDING DEPRECIATION	3,443	70,439	847,771	345,540	136,353
Departmental Totals					
Total Expenditures	3,443	70,439	847,771	345,540	136,353
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,443	70,439	847,771	345,540	136,353
Allocation Step 1					
1st Allocation	3,443	70,439	847,771	345,540	136,353
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	3,443	70,439	847,771	345,540	136,353



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

	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Other Expense & Cost					
BUILDING DEPRECIATION	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	106,211	193,924	60,498	158,903	123,842
Departmental Totals					
Total Expenditures	106,211	193,924	60,498	158,903	123,842
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	106,211	193,924	60,498	158,903	123,842
Allocation Step 1					
1st Allocation	106,211	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	106,211	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	1,814,160	555,447
Departmental Totals			
Total Expenditures	152,456	1,814,160	555,447
Deductions			
Total Deductions	0	0	0
Functional Cost	152,456	1,814,160	555,447
Allocation Step 1			
1st Allocation	152,456	1,814,160	555,447
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	152,456	1,814,160	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	8,888	100.0000	52,100		52,100		52,100
SubTotal	8,888	100.0000	52,100		52,100		52,100
Total	8,888	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**

Fiscal Year 2019 SWCAP

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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	66,704	69.0940	133,694		133,694		133,694
SOCIAL SERVICES	29,312	30.3622	58,749		58,749		58,749
SubTotal	96,541	100.0000	193,495		193,495		193,495
Total	96,541	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 2019 SWCAP

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Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,845	0.7864	6,738		6,738		6,738
BUDGET AND PLANNING	6,247	2.6627	22,814		22,814		22,814
FACILITIES MANAG., DESIGN & CONST	33,430	14.2491	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	172,493	73.5230	629,936		629,936		629,936
GOVERNOR	8,975	3.8255	32,776		32,776		32,776
LT. GOVERNOR	3,231	1.3772	11,799		11,799		11,799
AUDITOR	1,202	0.5123	4,390		4,390		4,390
NATURAL RESOURCES	572	0.2438	2,089		2,089		2,089
ALL OTHER	2,838	1.2097	10,364		10,364		10,364
SubTotal	234,611	100.0000	856,788		856,788		856,788
Total	234,611	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	3,198	5.0173	42,536		42,536		42,536
HEALTH	60,541	94.9827	805,235		805,235		805,235
SubTotal	63,739	100.0000	847,771		847,771		847,771
Total	63,739	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

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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	12,779	9.4475	32,645		32,645		32,645
GOVERNOR	2,426	1.7935	6,197		6,197		6,197
AUDITOR	1,114	0.8236	2,846		2,846		2,846
ATTORNEY GENERAL	9,510	7.0307	24,294		24,294		24,294
INSURANCE	7,151	5.2867	18,268		18,268		18,268
ECONOMIC DEVELOPMENT	4,989	3.6884	12,745		12,745		12,745
EDUCATION	2,462	1.8202	6,289		6,289		6,289
PUBLIC SAFETY	2,327	1.7204	5,945		5,945		5,945
SOCIAL SERVICES	80,032	59.1677	204,447		204,447		204,447
CORRECTIONS	8,580	6.3432	21,918		21,918		21,918
ALL OTHER	984	0.7275	2,514		2,514		2,514
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	80,171	100.0000	136,353		136,353		136,353
SubTotal	80,171	100.0000	136,353		136,353		136,353
Total	80,171	100.0000	136,353		136,353		136,353

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

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

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	2,646	1.4316	4,411		4,411		4,411
GENERAL SERVICES	1,469	0.7948	2,449		2,449		2,449
EDUCATION	87,411	47.2928	145,729		145,729		145,729
HIGHER EDUCATION	14,994	8.1124	24,997		24,997		24,997
PUBLIC SAFETY	24,363	13.1814	40,617		40,617		40,617
SOCIAL SERVICES	53,817	29.1172	89,721		89,721		89,721
ALL OTHER	129	0.0698	215		215		215
SubTotal	184,829	100.0000	308,139		308,139		308,139
Total	184,829	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	131,222	100.0000	484,151		484,151		484,151
SubTotal	131,222	100.0000	484,151		484,151		484,151
Total	131,222	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

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Activity - LEWIS & CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	340	0.4099	2,251		2,251		2,251
NATURAL RESOURCES	66,708	80.4166	441,579		441,579		441,579
PUBLIC SAFETY	15,905	19.1735	105,285		105,285		105,285
SubTotal	82,953	100.0000	549,115		549,115		549,115
Total	82,953	100.0000	549,115		549,115		549,115

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	2,969	5.5466	11,524		11,524		11,524
HEALTH	19,532	36.4893	75,810		75,810		75,810
CORRECTIONS	31,027	57.9641	120,425		120,425		120,425
SubTotal	53,528	100.0000	207,759		207,759		207,759
Total	53,528	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



**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	106,211		106,211		106,211
SubTotal	118,728	100.0000	106,211		106,211		106,211
Total	118,728	100.0000	106,211		106,211		106,211

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

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

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	467	0.5701	1,106		1,106		1,106
SOCIAL SERVICES	2,716	3.3156	6,430		6,430		6,430
ALL OTHER	78,733	96.1143	186,388		186,388		186,388
SubTotal	81,916	100.0000	193,924		193,924		193,924
Total	81,916	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	27,626	100.0000	60,498		60,498		60,498
SubTotal	27,626	100.0000	60,498		60,498		60,498
Total	27,626	100.0000	60,498		60,498		60,498

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

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**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	5,057	6.0791	9,660		9,660		9,660
SECRETARY OF STATE	1,430	1.7190	2,732		2,732		2,732
REVENUE	6,738	8.0998	12,871		12,871		12,871
GOVERNOR	741	0.8908	1,415		1,415		1,415
AUDITOR	1,784	2.1446	3,408		3,408		3,408
ATTORNEY GENERAL	5,062	6.0851	9,669		9,669		9,669
HEALTH	14,427	17.3429	27,558		27,558		27,558
PUBLIC SAFETY	1,770	2.1277	3,381		3,381		3,381
SOCIAL SERVICES	46,178	55.5110	88,209		88,209		88,209
SubTotal	83,187	100.0000	158,903		158,903		158,903
Total	83,187	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

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Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	230	0.6867	850		850		850
FACILITIES MANAG., DESIGN & CONST	1,245	3.7173	4,604		4,604		4,604
REVENUE	48	0.1433	177		177		177
EDUCATION	3,224	9.6262	11,921		11,921		11,921
HEALTH	2,410	7.1957	8,911		8,911		8,911
LABOR	1,846	5.5118	6,826		6,826		6,826
MENTAL HEALTH	1,509	4.5056	5,580		5,580		5,580
PUBLIC SAFETY	1,936	5.7805	7,159		7,159		7,159
SOCIAL SERVICES	14,539	43.4103	53,761		53,761		53,761
CORRECTIONS	4,898	14.6244	18,111		18,111		18,111
ALL OTHER	1,607	4.7982	5,942		5,942		5,942
SubTotal	33,492	100.0000	123,842		123,842		123,842
Total	33,492	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	341,715		341,715		341,715
ACCOUNTING	14,844	2.8649	51,974		51,974		51,974
FACILITIES MANAG., DESIGN & CONST	27,487	5.3050	96,242		96,242		96,242
PERSONNEL	20,978	4.0488	73,451		73,451		73,451
PURCHASING	11,537	2.2267	40,395		40,395		40,395
GENERAL SERVICES	10,722	2.0694	37,542		37,542		37,542
TREASURER	18,386	3.5485	64,376		64,376		64,376
SECURITY	906	0.1749	3,172		3,172		3,172
REVENUE	180,260	34.7903	631,153		631,153		631,153
AUDITOR	14,410	2.7812	50,455		50,455		50,455
INSURANCE	52,078	10.0511	182,344		182,344		182,344
ECONOMIC DEVELOPMENT	48,891	9.4360	171,185		171,185		171,185
SOCIAL SERVICES	4,343	0.8382	15,206		15,206		15,206
ALL OTHER	15,694	3.0290	54,950		54,950		54,950
SubTotal	518,131	100.0000	1,814,160		1,814,160		1,814,160
Total	518,131	100.0000	1,814,160		1,814,160		1,814,160

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 - WAINRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	3,769	2.6240	14,575		14,575		14,575
FACILITIES MANAG., DESIGN & CONST	1,672	1.1641	6,466		6,466		6,466
REVENUE	3,225	2.2453	12,471		12,471		12,471
GOVERNOR	2,847	1.9821	11,010		11,010		11,010
AUDITOR	1,123	0.7818	4,343		4,343		4,343
INSURANCE	7,859	5.4715	30,391		30,391		30,391
LABOR	32,267	22.4646	124,779		124,779		124,779
MENTAL HEALTH	20,065	13.9694	77,593		77,593		77,593
PUBLIC SAFETY	448	0.3119	1,732		1,732		1,732
SOCIAL SERVICES	53,521	37.2618	206,969		206,969		206,969
ALL OTHER	16,839	11.7235	65,118		65,118		65,118
SubTotal	143,635	100.0000	555,447		555,447		555,447
Total	143,635	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.	6,738	0	0	6,738	0	0	0
INFORMATION	359,391	0	0	0	0	0	0
BUDGET AND PLANNING	22,814	0	0	22,814	0	0	0
ACCOUNTING	51,974	0	0	0	0	0	0
FACILITIES MANAG.,	255,281	0	1,052	122,085	3,443	0	0
PERSONNEL	73,451	0	0	0	0	0	0
PURCHASING	40,395	0	0	0	0	0	0
GENERAL SERVICES	40,586	0	0	595	0	0	0
TREASURER	70,862	0	0	6,486	0	0	0
SECRETARY OF STATE	495,276	0	0	5,792	0	0	0
SECURITY	4,096	0	0	924	0	0	0
REVENUE	716,204	0	0	0	0	0	0
LEGISLATURE	629,936	0	0	629,936	0	0	0
JUDICIARY	114,288	0	0	0	0	0	0
GOVERNOR	51,398	0	0	32,776	0	0	0
LT. GOVERNOR	11,799	0	0	11,799	0	0	0
AUDITOR	65,442	0	0	4,390	0	0	0
ATTORNEY GENERAL	205,825	0	133,694	0	0	0	0
AGRICULTURE	140,770	52,100	0	0	0	0	42,536
INSURANCE	291,501	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	183,930	0	0	0	0	0	0
EDUCATION	175,463	0	0	0	0	0	0
HIGHER EDUCATION	24,997	0	0	0	0	0	0
HEALTH	917,514	0	0	0	0	0	805,235
LABOR	131,605	0	0	0	0	0	0
MENTAL HEALTH	83,173	0	0	0	0	0	0
NATURAL RESOURCES	514,107	0	0	2,089	0	70,439	0
PUBLIC SAFETY	270,330	0	0	0	0	0	0
SOCIAL SERVICES	859,845	0	58,749	0	0	0	0
CORRECTIONS	160,454	0	0	0	0	0	0
ALL OTHER	325,491	0	0	10,364	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	7,294,936	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	4,411	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	2,449	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	32,645	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	12,745	0	0	0	0	0	0
EDUCATION	6,289	0	145,729	0	0	11,524	0
HIGHER EDUCATION	0	0	24,997	0	0	0	0
HEALTH	0	0	0	0	0	75,810	0
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	0	0
NATURAL RESOURCES	0	0	0	0	441,579	0	0
PUBLIC SAFETY	5,945	0	40,617	0	105,285	0	0
SOCIAL SERVICES	204,447	136,353	89,721	0	0	0	0
CORRECTIONS	21,918	0	0	0	0	120,425	0
ALL OTHER	2,514	0	215	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

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	341,715
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	51,974
FACILITIES MANAG.,	0	1,106	0	9,660	4,604	0	96,242
PERSONNEL	0	0	0	0	0	0	73,451
PURCHASING	0	0	0	0	0	0	40,395
GENERAL SERVICES	0	0	0	0	0	0	37,542
TREASURER	0	0	0	0	0	0	64,376
SECRETARY OF STATE	0	0	0	2,732	0	0	0
SECURITY	0	0	0	0	0	0	3,172
REVENUE	0	0	0	12,871	177	0	631,153
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	50,455
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	182,344
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	171,185
EDUCATION	0	0	0	0	11,921	0	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	0	0	0	27,558	8,911	0	0
LABOR	0	0	0	0	6,826	0	0
MENTAL HEALTH	0	0	0	0	5,580	0	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	106,211	0	0	3,381	7,159	0	0
SOCIAL SERVICES	0	6,430	0	88,209	53,761	0	15,206
CORRECTIONS	0	0	0	0	18,111	0	0
ALL OTHER	0	186,388	0	0	5,942	0	54,950

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	106,211	193,924	60,498	158,903	123,842	152,456	1,814,160

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	WAINRIGHT
COMM. OF ADMIN.	0
INFORMATION	14,575
BUDGET AND PLANNING	0
ACCOUNTING	0
FACILITIES MANAG.,	6,466
PERSONNEL	0
PURCHASING	0
GENERAL SERVICES	0
TREASURER	0
SECRETARY OF STATE	0
SECURITY	0
REVENUE	12,471
LEGISLATURE	0
JUDICIARY	0
GOVERNOR	11,010
LT. GOVERNOR	0
AUDITOR	4,343
ATTORNEY GENERAL	0
AGRICULTURE	0
INSURANCE	30,391
ECONOMIC DEVELOPMENT	0
EDUCATION	0
HIGHER EDUCATION	0
HEALTH	0
LABOR	124,779
MENTAL HEALTH	77,593
NATURAL RESOURCES	0
PUBLIC SAFETY	1,732
SOCIAL SERVICES	206,969
CORRECTIONS	0
ALL OTHER	65,118

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 2019 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:	2,227,859			2,227,859
Total Allocated Additions:			0	0
Total To Be Allocated:	2,227,859	0		2,227,859

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

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	2,227,859	0	2,227,859
Departmental Totals			
Total Expenditures	2,227,859	0	2,227,859
Deductions			
Total Deductions	0	0	0
Functional Cost	2,227,859	0	2,227,859
Allocation Step 1			
1st Allocation	2,227,859	0	2,227,859
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	2,227,859	0	2,227,859

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
COMM. OF ADMIN.	2,313	0.1038	2,313		2,313		2,313
INFORMATION TECHNOLOGY	2,173,313	97.5516	2,173,313		2,173,313		2,173,313
ACCOUNTING	853	0.0383	853		853		853
FACILITIES MANAG., DESIGN & CONST	4,523	0.2030	4,523		4,523		4,523
PURCHASING	458	0.0206	458		458		458
GENERAL SERVICES	46,399	2.0827	46,399		46,399		46,399
SubTotal	2,227,859	100.0000	2,227,859		2,227,859		2,227,859
Total	2,227,859	100.0000	2,227,859		2,227,859		2,227,859

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
COMM. OF ADMIN.	2,313	2,313
INFORMATION	2,173,313	2,173,313
ACCOUNTING	853	853
FACILITIES MANAG.,	4,523	4,523
PURCHASING	458	458
GENERAL SERVICES	46,399	46,399
Direct Billed	0	0
Total	<u>2,227,859</u>	<u>2,227,859</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:	68,512,855			68,512,855
Total Allocated Additions:			0	0
Total To Be Allocated:	68,512,855	0		68,512,855

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	855,774,462	0	855,774,462
Non-Central Service Costs	(787,261,607)	0	(787,261,607)
Departmental Totals			
Total Expenditures	68,512,855	0	68,512,855
Deductions			
Total Deductions	0	0	0
Functional Cost	68,512,855	0	68,512,855
Allocation Step 1			
1st Allocation	68,512,855	0	68,512,855
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07 RETIREMENT/GROUP			
Total Allocated	68,512,855	0	68,512,855



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department RETIREMENT/GROUP INSURANCE

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	463,958	0.6772	463,958		463,958		463,958
INFORMATION TECHNOLOGY	22,224,235	32.4381	22,224,235		22,224,235		22,224,235
BUDGET AND PLANNING	624,144	0.9110	624,144		624,144		624,144
ACCOUNTING	1,184,635	1.7291	1,184,635		1,184,635		1,184,635
FACILITIES MANAG., DESIGN & CONST	9,625,685	14.0495	9,625,685		9,625,685		9,625,685
PERSONNEL	1,170,814	1.7089	1,170,814		1,170,814		1,170,814
PURCHASING	902,363	1.3171	902,363		902,363		902,363
GENERAL SERVICES	2,040,444	2.9782	2,040,444		2,040,444		2,040,444
TREASURER	1,030,855	1.5046	1,030,855		1,030,855		1,030,855
SECRETARY OF STATE	4,469,706	6.5239	4,469,706		4,469,706		4,469,706
SECURITY	661,576	0.9656	661,576		661,576		661,576
REVENUE	24,114,440	35.1968	24,114,440		24,114,440		24,114,440
SubTotal	68,512,855	100.0000	68,512,855		68,512,855		68,512,855
Total	68,512,855	100.0000	68,512,855		68,512,855		68,512,855

Allocation Basis: Retirement/Group Insurance for Central Service Agencies
Allocation Source: HR Access Query for Fiscal Year 2019

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	463,958	463,958
INFORMATION	22,224,235	22,224,235
BUDGET AND PLANNING	624,144	624,144
ACCOUNTING	1,184,635	1,184,635
FACILITIES MANAG.,	9,625,685	9,625,685
PERSONNEL	1,170,814	1,170,814
PURCHASING	902,363	902,363
GENERAL SERVICES	2,040,444	2,040,444
TREASURER	1,030,855	1,030,855
SECRETARY OF STATE	4,469,706	4,469,706
SECURITY	661,576	661,576
REVENUE	24,114,440	24,114,440
Direct Billed	0	0
Total	<u>68,512,855</u>	<u>68,512,855</u>



SCHEDULE 4
FISCAL 2019

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:	10,175,793			10,175,793
Total Allocated Additions:			0	0
Total To Be Allocated:	10,175,793	0		10,175,793

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

	Total	General & Admin	ALLOCATIONS AT CSA
<hr/>			
Other Expense & Cost			
OASDHI Payments	151,362,709	0	151,362,709
Non-Central Service Costs	(141,186,916)	0	(141,186,916)
Departmental Totals			
Total Expenditures	10,175,793	0	10,175,793
Deductions			
Total Deductions	0	0	0
Functional Cost	10,175,793	0	10,175,793
Allocation Step 1			
1st Allocation	10,175,793	0	10,175,793
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	10,175,793	0	10,175,793



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.	85,910	0.8443	85,910		85,910		85,910
INFORMATION TECHNOLOGY	3,621,812	35.5924	3,621,812		3,621,812		3,621,812
BUDGET AND PLANNING	116,724	1.1471	116,724		116,724		116,724
ACCOUNTING	168,182	1.6528	168,182		168,182		168,182
FACILITIES MANAG., DESIGN & CONST	1,377,977	13.5417	1,377,977		1,377,977		1,377,977
PERSONNEL	179,155	1.7606	179,155		179,155		179,155
PURCHASING	141,593	1.3915	141,593		141,593		141,593
GENERAL SERVICES	275,432	2.7067	275,432		275,432		275,432
TREASURER	158,482	1.5574	158,482		158,482		158,482
SECRETARY OF STATE	646,923	6.3575	646,923		646,923		646,923
SECURITY	98,239	0.9654	98,239		98,239		98,239
REVENUE	3,305,364	32.4826	3,305,364		3,305,364		3,305,364
SubTotal	10,175,793	100.0000	10,175,793		10,175,793		10,175,793
Total	10,175,793	100.0000	10,175,793		10,175,793		10,175,793

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2019

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	85,910	85,910
INFORMATION	3,621,812	3,621,812
BUDGET AND PLANNING	116,724	116,724
ACCOUNTING	168,182	168,182
FACILITIES MANAG.,	1,377,977	1,377,977
PERSONNEL	179,155	179,155
PURCHASING	141,593	141,593
GENERAL SERVICES	275,432	275,432
TREASURER	158,482	158,482
SECRETARY OF STATE	646,923	646,923
SECURITY	98,239	98,239
REVENUE	3,305,364	3,305,364
Direct Billed	0	0
Total	10,175,793	10,175,793



SCHEDULE 5
FISCAL 2019

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 2019 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:	8,044,188			8,044,188
Total Allocated Additions:			0	0
Total To Be Allocated:	8,044,188	0		8,044,188

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			

Total Expenditures	106,002,409	0	106,002,409
Non-Central Service Costs	(96,433,209)	0	(96,433,209)
Section II Costs	(1,525,012)	0	(1,525,012)
Departmental Totals			

Total Expenditures	8,044,188	0	8,044,188
Deductions			

Total Deductions	0	0	0
Functional Cost			

Functional Cost	8,044,188	0	8,044,188
Allocation Step 1			

1st Allocation	8,044,188	0	8,044,188
Allocation Step 2			

2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			

Total Allocated	8,044,188	0	8,044,188



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.	47,508	0.5906	47,508		47,508		47,508
INFORMATION TECHNOLOGY	1,174,621	14.6021	1,174,621		1,174,621		1,174,621
BUDGET AND PLANNING	72,051	0.8957	72,051		72,051		72,051
ACCOUNTING	149,728	1.8613	149,728		149,728		149,728
FACILITIES MANAG., DESIGN & CONST	1,092,962	13.5870	1,092,962		1,092,962		1,092,962
PERSONNEL	275,110	3.4200	275,110		275,110		275,110
PURCHASING	102,145	1.2698	102,145		102,145		102,145
GENERAL SERVICES	263,533	3.2761	263,533		263,533		263,533
TREASURER	189,092	2.3507	189,092		189,092		189,092
SECRETARY OF STATE	1,551,470	19.2868	1,551,470		1,551,470		1,551,470
REVENUE	2,819,139	35.0456	2,819,139		2,819,139		2,819,139
ALL OTHER	306,829	3.8143	306,829		306,829		306,829
SubTotal	8,044,188	100.0000	8,044,188		8,044,188		8,044,188
Total	8,044,188	100.0000	8,044,188		8,044,188		8,044,188

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.	47,508	47,508
INFORMATION	1,174,621	1,174,621
BUDGET AND PLANNING	72,051	72,051
ACCOUNTING	149,728	149,728
FACILITIES MANAG.,	1,092,962	1,092,962
PERSONNEL	275,110	275,110
PURCHASING	102,145	102,145
GENERAL SERVICES	263,533	263,533
TREASURER	189,092	189,092
SECRETARY OF STATE	1,551,470	1,551,470
REVENUE	2,819,139	2,819,139
ALL OTHER	306,829	306,829
Direct Billed	0	0
Total	<u>8,044,188</u>	<u>8,044,188</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:	34,574,155			34,574,155
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>34,574,155</u>	<u>0</u>		<u>34,574,155</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Worker's Compensation Payments	34,574,155	0	34,574,155
Departmental Totals			
Total Expenditures	34,574,155	0	34,574,155
Deductions			
Total Deductions	0	0	0
Functional Cost	34,574,155	0	34,574,155
Allocation Step 1			
1st Allocation	34,574,155	0	34,574,155
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	34,574,155	0	34,574,155

MAXIMUS

Fiscal Year 2019 SWCAP

2019

Version 1.0027-1

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	131,341	0.3950	136,572		136,572		136,572
BUDGET AND PLANNING	750	0.0023	780		780		780
FACILITIES MANAG., DESIGN & CONST	564,041	1.6964	586,506		586,506		586,506
PURCHASING	71,235	0.2142	74,072		74,072		74,072
GENERAL SERVICES	16,552	0.0498	17,211		17,211		17,211
SECRETARY OF STATE	24,467	0.0736	25,441		25,441		25,441
REVENUE	68,126	0.2049	70,839		70,839		70,839
LEGISLATURE	4,029	0.0121	4,189		4,189		4,189
JUDICIARY	994,033	2.9896	1,033,625		1,033,625		1,033,625
GOVERNOR	51,752	0.1556	53,813		53,813		53,813
ATTORNEY GENERAL	140,411	0.4223	146,004		146,004		146,004
AGRICULTURE	23,667	0.0712	24,610		24,610		24,610
INSURANCE	16,038	0.0482	16,677		16,677		16,677
ECONOMIC DEVELOPMENT	109,348	0.3289	113,703		113,703		113,703
EDUCATION	1,213,719	3.6503	1,262,061		1,262,061		1,262,061
HEALTH	247,244	0.7436	257,092		257,092		257,092
LABOR	156,100	0.4695	162,317		162,317		162,317
MENTAL HEALTH	8,879,419	26.7052	9,233,081		9,233,081		9,233,081
NATURAL RESOURCES	486,923	1.4644	506,317		506,317		506,317
PUBLIC SAFETY	2,104,295	6.3287	2,188,108		2,188,108		2,188,108
SOCIAL SERVICES	2,198,367	6.6117	2,285,927		2,285,927		2,285,927
CORRECTIONS	13,108,312	39.4236	13,630,411		13,630,411		13,630,411
ALL OTHER	2,639,663	7.9389	2,744,799		2,744,799		2,744,799
SubTotal	33,249,832	100.0000	34,574,155		34,574,155		34,574,155
Total	33,249,832	100.0000	34,574,155		34,574,155		34,574,155

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

Allocation Basis: Worker's Compensation Payments for FY 2019

Allocation Source: FY 2019 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	136,572	136,572
BUDGET AND PLANNING	780	780
FACILITIES MANAG.,	586,506	586,506
PURCHASING	74,072	74,072
GENERAL SERVICES	17,211	17,211
SECRETARY OF STATE	25,441	25,441
REVENUE	70,839	70,839
LEGISLATURE	4,189	4,189
JUDICIARY	1,033,625	1,033,625
GOVERNOR	53,813	53,813
ATTORNEY GENERAL	146,004	146,004
AGRICULTURE	24,610	24,610
INSURANCE	16,677	16,677
ECONOMIC DEVELOPMENT	113,703	113,703
EDUCATION	1,262,061	1,262,061
HEALTH	257,092	257,092
LABOR	162,317	162,317
MENTAL HEALTH	9,233,081	9,233,081
NATURAL RESOURCES	506,317	506,317
PUBLIC SAFETY	2,188,108	2,188,108
SOCIAL SERVICES	2,285,927	2,285,927
CORRECTIONS	13,630,411	13,630,411
ALL OTHER	2,744,799	2,744,799
Direct Billed	0	0
Total	<u>34,574,155</u>	<u>34,574,155</u>

SCHEDULE 7
FISCAL 2019

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 2019. 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:	59,486			59,486
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>59,486</u>	<u>0</u>	<u></u>	<u>59,486</u>

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	1,443,282	0	1,443,282
Non-Central Service Costs	(1,373,049)	0	(1,373,049)
Section II Costs	(10,747)	0	(10,747)
Departmental Totals			
Total Expenditures	59,486	0	59,486
Deductions			
Total Deductions	0	0	0
Functional Cost	59,486	0	59,486
Allocation Step 1			
1st Allocation	59,486	0	59,486
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	59,486	0	59,486



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department UNEMPLOYMENT COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	387	0.6506	387		387		387
INFORMATION TECHNOLOGY	27,552	46.3168	27,552		27,552		27,552
BUDGET AND PLANNING	641	1.0776	641		641		641
PERSONNEL	956	1.6071	956		956		956
SECRETARY OF STATE	311	0.5228	311		311		311
REVENUE	29,639	49.8251	29,639		29,639		29,639
SubTotal	59,486	100.0000	59,486		59,486		59,486
Total	59,486	100.0000	59,486		59,486		59,486

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2019 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	387	387
INFORMATION	27,552	27,552
BUDGET AND PLANNING	641	641
PERSONNEL	956	956
SECRETARY OF STATE	311	311
REVENUE	29,639	29,639
Direct Billed	0	0
Total	59,486	59,486



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 2019.

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:	112,555			112,555
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>112,555</u>	<u>0</u>	<u></u>	<u>112,555</u>

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

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	5,666	0	5,666	0	0
Insurance/Bond Premium	106,889	0	0	64,510	39,031
Departmental Totals					
Total Expenditures	112,555	0	5,666	64,510	39,031
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	112,555	0	5,666	64,510	39,031
Allocation Step 1					
1st Allocation	112,555	0	5,666	64,510	39,031
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	112,555	0	5,666	64,510	39,031

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

SPECIFIC BONDS	
Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	3,348
Departmental Totals	
Total Expenditures	3,348
Deductions	
Total Deductions	0
Functional Cost	3,348
Allocation Step 1	
1st Allocation	3,348
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	3,348



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	5,933	1.3672	77		77		77
GENERAL SERVICES	3,811	0.8782	50		50		50
SECRETARY OF STATE	566	0.1304	7		7		7
REVENUE	29,825	6.8730	389		389		389
AGRICULTURE	30,704	7.0755	401		401		401
INSURANCE	2,288	0.5273	30		30		30
ECONOMIC DEVELOPMENT	41,500	9.5634	542		542		542
EDUCATION	2,693	0.6206	35		35		35
HIGHER EDUCATION	82,162	18.9336	1,073		1,073		1,073
HEALTH	2,052	0.4729	27		27		27
MENTAL HEALTH	31,383	7.2320	410		410		410
NATURAL RESOURCES	5,135	1.1833	67		67		67
PUBLIC SAFETY	41,822	9.6376	546		546		546
SOCIAL SERVICES	96,923	22.3352	1,266		1,266		1,266
CORRECTIONS	57,150	13.1698	746		746		746
SubTotal	433,947	100.0000	5,666		5,666		5,666
Total	433,947	100.0000	5,666		5,666		5,666

Allocation Basis: Vehicle Claims by Departments for FY 2019

Allocation Source: FY 2019 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	24,514	38.0003	24,514		24,514		24,514
PUBLIC SAFETY	39,996	61.9997	39,996		39,996		39,996
SubTotal	64,510	100.0000	64,510		64,510		64,510
Total	64,510	100.0000	64,510		64,510		64,510

Allocation Basis: Actual Aircraft Liability Premiums, FY 2019

Allocation Source: FY 2019 CAFR work papers

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	18	0.0289	11		11		11
INFORMATION TECHNOLOGY	968	1.5564	607		607		607
BUDGET AND PLANNING	26	0.0418	16		16		16
ACCOUNTING	56	0.0900	35		35		35
FACILITIES MANAG., DESIGN & CONST	507	0.8152	318		318		318
PERSONNEL	56	0.0900	35		35		35
PURCHASING	39	0.0627	24		24		24
GENERAL SERVICES	112	0.1801	70		70		70
TREASURER	46	0.0740	29		29		29
SECRETARY OF STATE	223	0.3586	140		140		140
SECURITY	37	0.0595	23		23		23
REVENUE	1,296	2.0838	813		813		813
LEGISLATURE	652	1.0483	409		409		409
JUDICIARY	4,035	6.4877	2,532		2,532		2,532
GOVERNOR	33	0.0531	21		21		21
LT. GOVERNOR	8	0.0129	5		5		5
AUDITOR	116	0.1865	73		73		73
ATTORNEY GENERAL	347	0.5579	218		218		218
AGRICULTURE	431	0.6930	270		270		270
INSURANCE	743	1.1946	466		466		466
CONSERVATION	1,835	2.9504	1,152		1,152		1,152
ECONOMIC DEVELOPMENT	793	1.2750	498		498		498
EDUCATION	2,512	4.0389	1,576		1,576		1,576
HIGHER EDUCATION	58	0.0933	36		36		36
HEALTH	1,794	2.8845	1,126		1,126		1,126
HIGHWAYS	5,497	8.8383	3,450		3,450		3,450
LABOR	657	1.0564	412		412		412
MENTAL HEALTH	7,704	12.3868	4,835		4,835		4,835

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	1,830	2.9424	1,148		1,148		1,148
PUBLIC SAFETY	5,453	8.7676	3,422		3,422		3,422
SOCIAL SERVICES	6,537	10.5105	4,102		4,102		4,102
CORRECTIONS	10,179	16.3661	6,391		6,391		6,391
ALL OTHER	7,597	12.2148	4,768		4,768		4,768
SubTotal	62,195	100.0000	39,031		39,031		39,031
Total	62,195	100.0000	39,031		39,031		39,031

Allocation Basis: Total Number of Employees, FY 2019

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	10.3644	347		347		347
PUBLIC SAFETY	1,754	52.3895	1,754		1,754		1,754
ALL OTHER	1,247	37.2461	1,247		1,247		1,247
SubTotal	3,348	100.0000	3,348		3,348		3,348
Total	3,348	100.0000	3,348		3,348		3,348

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2019 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	11	0	0	11	0
INFORMATION	607	0	0	607	0
BUDGET AND PLANNING	16	0	0	16	0
ACCOUNTING	35	0	0	35	0
FACILITIES MANAG.,	395	77	0	318	0
PERSONNEL	35	0	0	35	0
PURCHASING	24	0	0	24	0
GENERAL SERVICES	24,634	50	24,514	70	0
TREASURER	29	0	0	29	0
SECRETARY OF STATE	147	7	0	140	0
SECURITY	23	0	0	23	0
REVENUE	1,202	389	0	813	0
LEGISLATURE	409	0	0	409	0
JUDICIARY	2,532	0	0	2,532	0
GOVERNOR	21	0	0	21	0
LT. GOVERNOR	5	0	0	5	0
AUDITOR	73	0	0	73	0
ATTORNEY GENERAL	218	0	0	218	0
AGRICULTURE	671	401	0	270	0
INSURANCE	843	30	0	466	347
CONSERVATION	1,152	0	0	1,152	0
ECONOMIC DEVELOPMENT	1,040	542	0	498	0
EDUCATION	1,611	35	0	1,576	0
HIGHER EDUCATION	1,109	1,073	0	36	0
HEALTH	1,153	27	0	1,126	0
HIGHWAYS	3,450	0	0	3,450	0
LABOR	412	0	0	412	0
MENTAL HEALTH	5,245	410	0	4,835	0
NATURAL RESOURCES	1,215	67	0	1,148	0
PUBLIC SAFETY	45,718	546	39,996	3,422	1,754
SOCIAL SERVICES	5,368	1,266	0	4,102	0
CORRECTIONS	7,137	746	0	6,391	0
ALL OTHER	6,015	0	0	4,768	1,247

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	112,555	5,666	64,510	39,031	3,348



STATE OF MISSOURI
COMMISSIONER OF ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

Accounting
Budget/Planning
Information Technology Services
Personnel
Purchasing
General Services

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,087,181			1,087,181
BUILDING DEPRECIATION	6,738		6,738	
EQUIPMENT DEPRECIATION	2,313		2,313	
RETIREMENT/GROUP INSURANCE	463,958		463,958	
OASDHI	85,910		85,910	
BUILDING RENTAL	47,508		47,508	
UNEMPLOYMENT COMPENSATION	387		387	
INSURANCE	11		11	
COMM. OF ADMIN.		12,934	12,934	
ACCOUNTING		1,169	1,169	
PERSONNEL		6,203	6,203	
PURCHASING		80	80	
GENERAL SERVICES		359	359	
TREASURER		64	64	
SECRETARY OF STATE		955	955	
SECURITY		3,678	3,678	
REVENUE		53	53	
Total Allocated Additions:	606,825	25,495	632,320	632,320
Total To Be Allocated:	1,694,006	25,495		1,719,501

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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	868,662	0	680,570	188,092
Other Expense & Cost				
Departmental Expenditures	225,509	0	176,679	48,830
Unallowable	(6,990)	0	(5,476)	(1,514)
Departmental Totals				
Total Expenditures	1,087,181	0	851,773	235,408
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,087,181	0	851,773	235,408
Allocation Step 1				
Inbound- All Others	606,825	0	475,429	131,396
1st Allocation	1,694,006	0	1,327,202	366,804
Allocation Step 2				
Inbound- All Others	25,495	0	19,975	5,520
2nd Allocation	25,495	0	19,975	5,520
Total For 15 COMM. OF ADMIN.				
Total Allocated	1,719,501	0	1,347,177	372,324



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

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	18	0.9746	12,934		12,934		12,934
INFORMATION TECHNOLOGY	968	52.4094	695,578		695,578	10,571	706,149
BUDGET AND PLANNING	26	1.4077	18,683		18,683	284	18,967
ACCOUNTING	56	3.0319	40,240		40,240	612	40,852
FACILITIES MANAG., DESIGN & CONST	507	27.4499	364,316		364,316	5,537	369,853
PERSONNEL	56	3.0319	40,240		40,240	612	40,852
PURCHASING	39	2.1115	28,024		28,024	426	28,450
GENERAL SERVICES	112	6.0639	80,480		80,480	1,223	81,703
ALL OTHER	65	3.5192	46,707		46,707	710	47,417
SubTotal	1,847	100.0000	1,327,202		1,327,202	19,975	1,347,177
Total	1,847	100.0000	1,327,202		1,327,202	19,975	1,347,177

Allocation Basis: Average Number of OA Employees, FY 2019

Allocation Source: HR Query "Number of OA Employees"

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	366,804		366,804	5,520	372,324
SubTotal	100	100.0000	366,804		366,804	5,520	372,324
Total	100	100.0000	366,804		366,804	5,520	372,324

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.	12,934	12,934	0
INFORMATION	706,149	706,149	0
BUDGET AND PLANNING	18,967	18,967	0
ACCOUNTING	40,852	40,852	0
FACILITIES MANAG.,	369,853	369,853	0
PERSONNEL	40,852	40,852	0
PURCHASING	28,450	28,450	0
GENERAL SERVICES	81,703	81,703	0
ALL OTHER	419,741	47,417	372,324
Direct Billed	0	0	0
Total	1,719,501	1,347,177	372,324

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:	194,676,685			194,676,685
BUILDING DEPRECIATION	359,391		359,391	
EQUIPMENT DEPRECIATION	2,173,313		2,173,313	
RETIREMENT/GROUP INSURANCE	22,224,235		22,224,235	
OASDHI	3,621,812		3,621,812	
BUILDING RENTAL	1,174,621		1,174,621	
WORKER'S COMPENSATION	136,572		136,572	
UNEMPLOYMENT COMPENSATION	27,552		27,552	
INSURANCE	607		607	
COMM. OF ADMIN.	695,578	10,571	706,149	
BUDGET AND PLANNING		20,949	20,949	
ACCOUNTING		69,597	69,597	
PERSONNEL		333,577	333,577	
PURCHASING		261,643	261,643	
GENERAL SERVICES		19,285	19,285	
TREASURER		3,637	3,637	
SECRETARY OF STATE		1,329	1,329	
SECURITY		213,344	213,344	
REVENUE		1,708	1,708	
Total Allocated Additions:	30,413,681	935,640	31,349,321	31,349,321
Total To Be Allocated:	225,090,366	935,640		226,026,006



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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	50,076,686	0	50,076,686
Other Expense & Cost			
Departmental Expenditures	153,882,020	0	153,882,020
Capital Outlay - Departmental	(9,282,021)	0	(9,282,021)
Departmental Totals			
Total Expenditures	194,676,685	0	194,676,685
Deductions			
Total Deductions	0	0	0
Functional Cost	194,676,685	0	194,676,685
Allocation Step 1			
Inbound- All Others	30,413,681	0	30,413,681
1st Allocation	225,090,366	0	225,090,366
Allocation Step 2			
Inbound- All Others	935,640	0	935,640
2nd Allocation	935,640	0	935,640
Total For 16 INFORMATION TECHNOLOGY			
Total Allocated	226,026,006	0	226,026,006



MAXIMUS

Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	225,090,366		225,090,366	935,640	226,026,006
SubTotal	100	100.0000	225,090,366		225,090,366	935,640	226,026,006
Total	100	100.0000	225,090,366		225,090,366	935,640	226,026,006

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SECTION II
ALL OTHER	226,026,006	226,026,006
Direct Billed	0	0
Total	226,026,006	226,026,006



STATE OF MISSOURI
BUDGET AND PLANNING
NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,666,109			1,666,109
BUILDING DEPRECIATION	22,814		22,814	
RETIREMENT/GROUP INSURANCE	624,144		624,144	
OASDHI	116,724		116,724	
BUILDING RENTAL	72,051		72,051	
WORKER'S COMPENSATION	780		780	
UNEMPLOYMENT COMPENSATION	641		641	
INSURANCE	16		16	
COMM. OF ADMIN.	18,683	284	18,967	
BUDGET AND PLANNING		303,153	303,153	
ACCOUNTING		716	716	
PERSONNEL		8,960	8,960	
PURCHASING		2	2	
GENERAL SERVICES		518	518	
TREASURER		60	60	
SECURITY		8,694	8,694	
REVENUE		42	42	
Total Allocated Additions:	855,853	322,429	1,178,282	1,178,282
Total To Be Allocated:	2,521,962	322,429		2,844,391



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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,601,099	0	1,000,687	600,412
Other Expense & Cost				
Departmental Expenditures	65,010	0	40,631	24,379
Departmental Totals				
Total Expenditures	1,666,109	0	1,041,318	624,791
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,666,109	0	1,041,318	624,791
Allocation Step 1				
Inbound- All Others	855,853	0	534,908	320,945
1st Allocation	2,521,962	0	1,576,226	945,736
Allocation Step 2				
Inbound- All Others	322,429	0	201,518	120,911
2nd Allocation	322,429	0	201,518	120,911
Total For 17 BUDGET AND PLANNING				
Total Allocated	2,844,391	0	1,777,744	1,066,647

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	482	1.3291	20,949		20,949		20,949
BUDGET AND PLANNING	6,975	19.2333	303,153		303,153		303,153
ACCOUNTING	354	0.9761	15,386		15,386	2,476	17,862
FACILITIES MANAG., DESIGN & CONST	2,389	6.5874	103,833		103,833	16,711	120,544
PERSONNEL	74	0.2040	3,216		3,216	518	3,734
PURCHASING	53	0.1461	2,304		2,304	371	2,675
GENERAL SERVICES	60	0.1654	2,608		2,608	420	3,028
TREASURER	45	0.1241	1,956		1,956	315	2,271
SECRETARY OF STATE	185	0.5101	8,041		8,041	1,294	9,335
SECURITY	66	0.1820	2,869		2,869	462	3,331
REVENUE	861	2.3741	37,422		37,422	6,023	43,445
JUDICIARY	756	2.0846	32,858		32,858	5,288	38,146
GOVERNOR	1,240	3.4192	53,894		53,894	8,674	62,568
LT. GOVERNOR	91	0.2509	3,955		3,955	637	4,592
AUDITOR	33	0.0910	1,434		1,434	231	1,665
ATTORNEY GENERAL	85	0.2344	3,694		3,694	595	4,289
AGRICULTURE	974	2.6857	42,333		42,333	6,813	49,146
INSURANCE	483	1.3318	20,993		20,993	3,379	24,372
CONSERVATION	199	0.5487	8,649		8,649	1,392	10,041
ECONOMIC DEVELOPMENT	1,553	4.2822	67,498		67,498	10,863	78,361
EDUCATION	2,485	6.8521	108,005		108,005	17,382	125,387
HIGHER EDUCATION	1,209	3.3337	52,547		52,547	8,457	61,004
HEALTH	1,539	4.2436	66,889		66,889	10,765	77,654
HIGHWAYS	818	2.2556	35,553		35,553	5,722	41,275
LABOR	1,955	5.3907	84,970		84,970	13,675	98,645
MENTAL HEALTH	1,552	4.2795	67,454		67,454	10,856	78,310
NATURAL RESOURCES	1,064	2.9339	46,245		46,245	7,443	53,688
PUBLIC SAFETY	2,498	6.8880	108,570		108,570	17,473	126,043

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

Fiscal Year 2019 SWCAP

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Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	3,718	10.2520	161,595		161,595	26,006	187,601
CORRECTIONS	1,377	3.7969	59,848		59,848	9,632	69,480
ALL OTHER	1,093	3.0138	47,505		47,505	7,645	55,150
SubTotal	36,266	100.0000	1,576,226		1,576,226	201,518	1,777,744
Total	36,266	100.0000	1,576,226		1,576,226	201,518	1,777,744

Allocation Basis: Budget and Planning Hours by Department, FY 2019

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	945,736		945,736	120,911	1,066,647
SubTotal	100	100.0000	945,736		945,736	120,911	1,066,647
Total	100	100.0000	945,736		945,736	120,911	1,066,647

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	20,949	20,949	0
BUDGET AND PLANNING	303,153	303,153	0
ACCOUNTING	17,862	17,862	0
FACILITIES MANAG.,	120,544	120,544	0
PERSONNEL	3,734	3,734	0
PURCHASING	2,675	2,675	0
GENERAL SERVICES	3,028	3,028	0
TREASURER	2,271	2,271	0
SECRETARY OF STATE	9,335	9,335	0
SECURITY	3,331	3,331	0
REVENUE	43,445	43,445	0
JUDICIARY	38,146	38,146	0
GOVERNOR	62,568	62,568	0
LT. GOVERNOR	4,592	4,592	0
AUDITOR	1,665	1,665	0
ATTORNEY GENERAL	4,289	4,289	0
AGRICULTURE	49,146	49,146	0
INSURANCE	24,372	24,372	0
CONSERVATION	10,041	10,041	0
ECONOMIC DEVELOPMENT	78,361	78,361	0
EDUCATION	125,387	125,387	0
HIGHER EDUCATION	61,004	61,004	0
HEALTH	77,654	77,654	0
HIGHWAYS	41,275	41,275	0
LABOR	98,645	98,645	0
MENTAL HEALTH	78,310	78,310	0
NATURAL RESOURCES	53,688	53,688	0
PUBLIC SAFETY	126,043	126,043	0
SOCIAL SERVICES	187,601	187,601	0
CORRECTIONS	69,480	69,480	0
ALL OTHER	1,121,797	55,150	1,066,647

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOVT
Direct Billed	0	0	0
Total	2,844,391	1,777,744	1,066,647



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:	2,179,264			2,179,264
BUILDING DEPRECIATION	51,974		51,974	
EQUIPMENT DEPRECIATION	853		853	
RETIREMENT/GROUP INSURANCE	1,184,635		1,184,635	
OASDHI	168,182		168,182	
BUILDING RENTAL	149,728		149,728	
INSURANCE	35		35	
COMM. OF ADMIN.	40,240	612	40,852	
BUDGET AND PLANNING	15,386	2,476	17,862	
ACCOUNTING		2,478	2,478	
PERSONNEL		19,298	19,298	
PURCHASING		216	216	
GENERAL SERVICES		1,116	1,116	
TREASURER		158	158	
SECRETARY OF STATE		23,089	23,089	
SECURITY		22,405	22,405	
REVENUE		2,453	2,453	
Total Allocated Additions:	1,611,033	74,301	1,685,334	1,685,334
Total To Be Allocated:	3,790,297	74,301		3,864,598

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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	2,061,116	0	517,752	1,506,264	37,100
Other Expense & Cost					
Departmental Expenditures	125,168	0	31,442	91,473	2,253
Capital Outlay	(7,020)	0	(1,764)	(5,130)	(126)
Departmental Totals					
Total Expenditures	2,179,264	0	547,430	1,592,607	39,227
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,179,264	0	547,430	1,592,607	39,227
Allocation Step 1					
Inbound- All Others	1,611,033	0	404,691	1,177,343	28,999
1st Allocation	3,790,297	0	952,121	2,769,950	68,226
Allocation Step 2					
Inbound- All Others	74,301	0	18,664	54,300	1,337
2nd Allocation	74,301	0	18,664	54,300	1,337
Total For 18 ACCOUNTING					
Total Allocated	3,864,598	0	970,785	2,824,250	69,563



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.	443	0.0350	334		334		334
INFORMATION TECHNOLOGY	23,141	1.8308	17,431		17,431		17,431
BUDGET AND PLANNING	615	0.0487	463		463		463
ACCOUNTING	1,316	0.1041	991		991		991
FACILITIES MANAG., DESIGN & CONST	12,117	0.9586	9,127		9,127	183	9,310
PERSONNEL	1,345	0.1064	1,013		1,013	20	1,033
PURCHASING	927	0.0733	698		698	14	712
GENERAL SERVICES	2,692	0.2130	2,028		2,028	41	2,069
TREASURER	1,114	0.0881	839		839	17	856
SECRETARY OF STATE	5,390	0.4264	4,060		4,060	81	4,141
SECURITY	775	0.0613	584		584	12	596
REVENUE	31,503	2.4923	23,730		23,730	475	24,205
LEGISLATURE	15,099	1.1945	11,374		11,374	228	11,602
JUDICIARY	92,796	7.3415	69,900		69,900	1,398	71,298
GOVERNOR	783	0.0619	590		590	12	602
LT. GOVERNOR	179	0.0142	135		135	3	138
AUDITOR	2,811	0.2224	2,117		2,117	42	2,159
ATTORNEY GENERAL	8,448	0.6684	6,364		6,364	127	6,491
AGRICULTURE	10,979	0.8686	8,270		8,270	165	8,435
INSURANCE	13,661	1.0808	10,290		10,290	206	10,496
CONSERVATION	42,527	3.3645	32,034		32,034	641	32,675
ECONOMIC DEVELOPMENT	16,654	1.3176	12,545		12,545	251	12,796
EDUCATION	45,582	3.6062	34,335		34,335	687	35,022
HIGHER EDUCATION	1,406	0.1112	1,059		1,059	21	1,080
HEALTH	42,581	3.3688	32,075		32,075	642	32,717
HIGHWAYS	129,304	10.2298	97,400		97,400	1,949	99,349
LABOR	15,528	1.2285	11,697		11,697	234	11,931
MENTAL HEALTH	174,255	13.7861	131,260		131,260	2,626	133,886

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

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Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	40,726	3.2220	30,677		30,677	614	31,291
PUBLIC SAFETY	122,733	9.7099	92,450		92,450	1,850	94,300
SOCIAL SERVICES	158,275	12.5218	119,223		119,223	2,385	121,608
CORRECTIONS	246,741	19.5208	185,861		185,861	3,717	189,578
ALL OTHER	1,549	0.1225	1,167		1,167	23	1,190
SubTotal	1,263,995	100.0000	952,121		952,121	18,664	970,785
Total	1,263,995	100.0000	952,121		952,121	18,664	970,785

Allocation Basis: Number of Paychecks, FY 2019

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.	327	0.0302	835		835		835
INFORMATION TECHNOLOGY	20,420	1.8833	52,166		52,166		52,166
BUDGET AND PLANNING	99	0.0091	253		253		253
ACCOUNTING	582	0.0537	1,487		1,487		1,487
FACILITIES MANAG., DESIGN & CONST	28,020	2.5842	71,581		71,581	1,432	73,013
PERSONNEL	503	0.0464	1,285		1,285	26	1,311
PURCHASING	378	0.0349	966		966	19	985
GENERAL SERVICES	44,573	4.1109	113,869		113,869	2,277	116,146
TREASURER	52,196	4.8139	133,343		133,343	2,667	136,010
SECRETARY OF STATE	4,844	0.4468	12,375		12,375	247	12,622
SECURITY	268	0.0247	685		685	14	699
REVENUE	34,127	3.1474	87,183		87,183	1,744	88,927
LEGISLATURE	8,205	0.7567	20,961		20,961	419	21,380
JUDICIARY	44,504	4.1045	113,692		113,692	2,274	115,966
GOVERNOR	562	0.0518	1,436		1,436	29	1,465
LT. GOVERNOR	90	0.0083	230		230	5	235
AUDITOR	1,216	0.1121	3,106		3,106	62	3,168
ATTORNEY GENERAL	6,907	0.6370	17,645		17,645	353	17,998
AGRICULTURE	13,924	1.2842	35,571		35,571	711	36,282
INSURANCE	7,103	0.6551	18,146		18,146	363	18,509
CONSERVATION	34,317	3.1650	87,668		87,668	1,753	89,421
ECONOMIC DEVELOPMENT	12,255	1.1302	31,307		31,307	626	31,933
EDUCATION	147,650	13.6172	377,196		377,196	7,542	384,738
HIGHER EDUCATION	3,696	0.3409	9,442		9,442	189	9,631
HEALTH	49,460	4.5616	126,353		126,353	2,527	128,880
HIGHWAYS	113,108	10.4317	288,952		288,952	5,779	294,731
LABOR	116,289	10.7250	297,078		297,078	5,941	303,019
MENTAL HEALTH	65,544	6.0450	167,442		167,442	3,349	170,791

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	29,172	2.6905	74,524		74,524	1,490	76,014
PUBLIC SAFETY	78,705	7.2588	201,064		201,064	4,021	205,085
SOCIAL SERVICES	114,809	10.5886	293,298		293,298	5,865	299,163
CORRECTIONS	48,826	4.5031	124,734		124,734	2,494	127,228
ALL OTHER	1,596	0.1472	4,077		4,077	82	4,159
SubTotal	1,084,275	100.0000	2,769,950		2,769,950	54,300	2,824,250
Total	1,084,275	100.0000	2,769,950		2,769,950	54,300	2,824,250

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	68,226		68,226	1,337	69,563
SubTotal	100	100.0000	68,226		68,226	1,337	69,563
Total	100	100.0000	68,226		68,226	1,337	69,563

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
COMM. OF ADMIN.	1,169	334	835	0
INFORMATION	69,597	17,431	52,166	0
BUDGET AND PLANNING	716	463	253	0
ACCOUNTING	2,478	991	1,487	0
FACILITIES MANAG.,	82,323	9,310	73,013	0
PERSONNEL	2,344	1,033	1,311	0
PURCHASING	1,697	712	985	0
GENERAL SERVICES	118,215	2,069	116,146	0
TREASURER	136,866	856	136,010	0
SECRETARY OF STATE	16,763	4,141	12,622	0
SECURITY	1,295	596	699	0
REVENUE	113,132	24,205	88,927	0
LEGISLATURE	32,982	11,602	21,380	0
JUDICIARY	187,264	71,298	115,966	0
GOVERNOR	2,067	602	1,465	0
LT. GOVERNOR	373	138	235	0
AUDITOR	5,327	2,159	3,168	0
ATTORNEY GENERAL	24,489	6,491	17,998	0
AGRICULTURE	44,717	8,435	36,282	0
INSURANCE	29,005	10,496	18,509	0
CONSERVATION	122,096	32,675	89,421	0
ECONOMIC DEVELOPMENT	44,729	12,796	31,933	0
EDUCATION	419,760	35,022	384,738	0
HIGHER EDUCATION	10,711	1,080	9,631	0
HEALTH	161,597	32,717	128,880	0
HIGHWAYS	394,080	99,349	294,731	0
LABOR	314,950	11,931	303,019	0
MENTAL HEALTH	304,677	133,886	170,791	0
NATURAL RESOURCES	107,305	31,291	76,014	0
PUBLIC SAFETY	299,385	94,300	205,085	0
SOCIAL SERVICES	420,771	121,608	299,163	0
CORRECTIONS	316,806	189,578	127,228	0
ALL OTHER	74,912	1,190	4,159	69,563

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	3,864,598	970,785	2,824,250	69,563



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

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	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	86,354,856			86,354,856
BUILDING DEPRECIATION	255,281		255,281	
EQUIPMENT DEPRECIATION	4,523		4,523	
RETIREMENT/GROUP INSURANCE	9,625,685		9,625,685	
OASDHI	1,377,977		1,377,977	
BUILDING RENTAL	1,092,962		1,092,962	
WORKER'S COMPENSATION	586,506		586,506	
INSURANCE	395		395	
COMM. OF ADMIN.	364,316	5,537	369,853	
BUDGET AND PLANNING	103,833	16,711	120,544	
ACCOUNTING	80,708	1,615	82,323	
PERSONNEL		174,715	174,715	
PURCHASING		42,584	42,584	
GENERAL SERVICES		10,101	10,101	
TREASURER		3,351	3,351	
SECRETARY OF STATE		27,194	27,194	
SECURITY		60,526	60,526	
REVENUE		88	88	
Total Allocated Additions:	13,492,186	342,422	13,834,608	13,834,608
Total To Be Allocated:	99,847,042	342,422		100,189,464

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	19,273,389	0	19,273,389
Other Expense & Cost			
Departmental Expenditures	70,524,839	0	70,524,839
Capital Outlay - Departmental	(3,443,372)	0	(3,443,372)
Departmental Totals			
Total Expenditures	86,354,856	0	86,354,856
Deductions			
Total Deductions	0	0	0
Functional Cost	86,354,856	0	86,354,856
Allocation Step 1			
Inbound- All Others	13,492,186	0	13,492,186
1st Allocation	99,847,042	0	99,847,042
Allocation Step 2			
Inbound- All Others	342,422	0	342,422
2nd Allocation	342,422	0	342,422
Total For 19 FACILITIES MANAG., DESIGN &			
Total Allocated	100,189,464	0	100,189,464



**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	99,847,042		99,847,042	342,422	100,189,464
SubTotal	100	100.0000	99,847,042		99,847,042	342,422	100,189,464
Total	100	100.0000	99,847,042		99,847,042	342,422	100,189,464

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	100,189,464	100,189,464
Direct Billed	0	0
Total	<u>100,189,464</u>	<u>100,189,464</u>



SCHEDULE 14
FISCAL 2019

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. Costs have been allocated based on the average number of employees 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:	3,694,071			3,694,071
BUILDING DEPRECIATION	73,451		73,451	
RETIREMENT/GROUP INSURANCE	1,170,814		1,170,814	
OASDHI	179,155		179,155	
BUILDING RENTAL	275,110		275,110	
UNEMPLOYMENT COMPENSATION	956		956	
INSURANCE	35		35	
COMM. OF ADMIN.	40,240	612	40,852	
BUDGET AND PLANNING	3,216	518	3,734	
ACCOUNTING	2,298	46	2,344	
PERSONNEL		19,298	19,298	
PURCHASING		792	792	
GENERAL SERVICES		1,116	1,116	
TREASURER		154	154	
SECRETARY OF STATE		5,317	5,317	
SECURITY		17,389	17,389	
REVENUE		122	122	
Total Allocated Additions:	1,745,275	45,364	1,790,639	1,790,639
Total To Be Allocated:	5,439,346	45,364		5,484,710

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

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	2,652,642	0	2,216,802	261,219	174,621
Other Expense & Cost					
Departmental Expenditures	1,045,778	0	526,348	62,023	457,407
Capital Outlays- Personnel Services	(4,349)	0	(3,891)	(458)	0
Departmental Totals					
Total Expenditures	3,694,071	0	2,739,259	322,784	632,028
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,694,071	0	2,739,259	322,784	632,028
Allocation Step 1					
Inbound- All Others	1,745,275	0	1,458,519	171,866	114,890
1st Allocation	5,439,346	0	4,197,778	494,650	746,918
Allocation Step 2					
Inbound- All Others	45,364	0	37,911	4,467	2,986
2nd Allocation	45,364	0	37,911	4,467	2,986
Total For 21 PERSONNEL					
Total Allocated	5,484,710	0	4,235,689	499,117	749,904



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	0.0329	1,382		1,382		1,382
INFORMATION TECHNOLOGY	968	1.7709	74,336		74,336		74,336
BUDGET AND PLANNING	26	0.0476	1,997		1,997		1,997
ACCOUNTING	56	0.1024	4,300		4,300		4,300
FACILITIES MANAG., DESIGN & CONST	507	0.9275	38,934		38,934		38,934
PERSONNEL	56	0.1024	4,300		4,300		4,300
PURCHASING	39	0.0713	2,995		2,995	28	3,023
GENERAL SERVICES	112	0.2049	8,601		8,601	80	8,681
TREASURER	46	0.0842	3,533		3,533	33	3,566
SECRETARY OF STATE	223	0.4080	17,125		17,125	159	17,284
SECURITY	37	0.0677	2,841		2,841	26	2,867
REVENUE	1,296	2.3709	99,525		99,525	926	100,451
LEGISLATURE	652	1.1928	50,070		50,070	466	50,536
JUDICIARY	4,035	7.3816	309,863		309,863	2,885	312,748
GOVERNOR	33	0.0604	2,534		2,534	24	2,558
LT. GOVERNOR	8	0.0146	614		614	6	620
AUDITOR	116	0.2122	8,908		8,908	83	8,991
ATTORNEY GENERAL	347	0.6348	26,647		26,647	248	26,895
AGRICULTURE	431	0.7885	33,098		33,098	308	33,406
INSURANCE	744	1.3611	57,135		57,135	532	57,667
CONSERVATION	1,835	3.3569	140,917		140,917	1,312	142,229
ECONOMIC DEVELOPMENT	793	1.4507	60,897		60,897	567	61,464
EDUCATION	2,511	4.5936	192,829		192,829	1,795	194,624
HIGHER EDUCATION	58	0.1061	4,454		4,454	41	4,495
HEALTH	1,794	3.2819	137,768		137,768	1,282	139,050
HIGHWAYS	5,497	10.0562	422,135		422,135	3,930	426,065
LABOR	657	1.2019	50,454		50,454	470	50,924
MENTAL HEALTH	7,704	14.0936	591,619		591,619	5,507	597,126

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
NATURAL RESOURCES	1,830	3.3478	140,533		140,533	1,308	141,841
PUBLIC SAFETY	5,453	9.9757	418,756		418,756	3,898	422,654
SOCIAL SERVICES	6,537	11.9587	502,001		502,001	4,673	506,674
CORRECTIONS	10,179	18.6213	781,685		781,685	7,278	788,963
ALL OTHER	65	0.1189	4,992		4,992	46	5,038
SubTotal	54,663	100.0000	4,197,778		4,197,778	37,911	4,235,689
Total	54,663	100.0000	4,197,778		4,197,778	37,911	4,235,689

Allocation Basis: Average Number of Total Employees by Department, FY 2019

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

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - HR CALL CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	18	0.9746	4,821		4,821		4,821
INFORMATION TECHNOLOGY	968	52.4094	259,241		259,241		259,241
BUDGET AND PLANNING	26	1.4077	6,963		6,963		6,963
ACCOUNTING	56	3.0319	14,998		14,998		14,998
FACILITIES MANAG., DESIGN & CONST	507	27.4499	135,781		135,781		135,781
PERSONNEL	56	3.0319	14,998		14,998		14,998
PURCHASING	39	2.1115	10,445		10,445	807	11,252
GENERAL SERVICES	112	6.0639	29,995		29,995	2,316	32,311
ALL OTHER	65	3.5192	17,408		17,408	1,344	18,752
SubTotal	1,847	100.0000	494,650		494,650	4,467	499,117
Total	1,847	100.0000	494,650		494,650	4,467	499,117

Allocation Basis: Average Number of OA Employees, FY 2019

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	746,918		746,918	2,986	749,904
SubTotal	100	100.0000	746,918		746,918	2,986	749,904
Total	100	100.0000	746,918		746,918	2,986	749,904

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE	HR CALL CENTER	SECTION II
COMM. OF ADMIN.	6,203	1,382	4,821
INFORMATION	333,577	74,336	259,241
BUDGET AND PLANNING	8,960	1,997	6,963
ACCOUNTING	19,298	4,300	14,998
FACILITIES MANAG.,	174,715	38,934	135,781
PERSONNEL	19,298	4,300	14,998
PURCHASING	14,275	3,023	11,252
GENERAL SERVICES	40,992	8,681	32,311
TREASURER	3,566	3,566	0
SECRETARY OF STATE	17,284	17,284	0
SECURITY	2,867	2,867	0
REVENUE	100,451	100,451	0
LEGISLATURE	50,536	50,536	0
JUDICIARY	312,748	312,748	0
GOVERNOR	2,558	2,558	0
LT. GOVERNOR	620	620	0
AUDITOR	8,991	8,991	0
ATTORNEY GENERAL	26,895	26,895	0
AGRICULTURE	33,406	33,406	0
INSURANCE	57,667	57,667	0
CONSERVATION	142,229	142,229	0
ECONOMIC DEVELOPMENT	61,464	61,464	0
EDUCATION	194,624	194,624	0
HIGHER EDUCATION	4,495	4,495	0
HEALTH	139,050	139,050	0
HIGHWAYS	426,065	426,065	0
LABOR	50,924	50,924	0
MENTAL HEALTH	597,126	597,126	0
NATURAL RESOURCES	141,841	141,841	0
PUBLIC SAFETY	422,654	422,654	0
SOCIAL SERVICES	506,674	506,674	0
CORRECTIONS	788,963	788,963	0
ALL OTHER	773,694	5,038	18,752
			749,904

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		HR CALL CENTER	SECTION II
Direct Billed	0	0	0	0
Total	5,484,710	4,235,689	499,117	749,904



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 2019.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,909,843			1,909,843
BUILDING DEPRECIATION	40,395		40,395	
EQUIPMENT DEPRECIATION	458		458	
RETIREMENT/GROUP INSURANCE	902,363		902,363	
OASDHI	141,593		141,593	
BUILDING RENTAL	102,145		102,145	
WORKER'S COMPENSATION	74,072		74,072	
INSURANCE	24		24	
COMM. OF ADMIN.	28,024	426	28,450	
BUDGET AND PLANNING	2,304	371	2,675	
ACCOUNTING	1,664	33	1,697	
PERSONNEL	13,440	835	14,275	
PURCHASING		131	131	
GENERAL SERVICES		777	777	
TREASURER		109	109	
SECURITY		13,710	13,710	
REVENUE		46	46	
Total Allocated Additions:	1,306,482	16,438	1,322,920	1,322,920
Total To Be Allocated:	3,216,325	16,438		3,232,763

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

	Total	General & Admin	OPERATING
Wages & Benefits			
Salaries & Wages	1,826,108	0	1,826,108
Other Expense & Cost			
Departmental Expenditures	283,735	0	283,735
Capital Outlay - Departmental	0	0	0
Refunds	(200,000)	0	(200,000)
Departmental Totals			
Total Expenditures	1,909,843	0	1,909,843
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,909,843	0	1,909,843
Allocation Step 1			
Inbound- All Others	1,306,482	0	1,306,482
1st Allocation	3,216,325	0	3,216,325
Allocation Step 2			
Inbound- All Others	16,438	0	16,438
2nd Allocation	16,438	0	16,438
Total For 22 PURCHASING			
Total Allocated	3,232,763	0	3,232,763



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.	25,211	0.0025	80		80		80
INFORMATION TECHNOLOGY	82,505,995	8.1348	261,643		261,643		261,643
BUDGET AND PLANNING	771	0.0001	2		2		2
ACCOUNTING	68,120	0.0067	216		216		216
FACILITIES MANAG., DESIGN & CONST	13,428,334	1.3240	42,584		42,584		42,584
PERSONNEL	249,729	0.0246	792		792		792
PURCHASING	41,463	0.0041	131		131		131
GENERAL SERVICES	13,616,842	1.3426	43,182		43,182	244	43,426
TREASURER	1,151,720	0.1136	3,652		3,652	21	3,673
SECRETARY OF STATE	11,213,125	1.1056	35,559		35,559	201	35,760
SECURITY	173,268	0.0171	549		549	3	552
REVENUE	12,117,858	1.1948	38,428		38,428	217	38,645
GOVERNOR	12,754	0.0013	40		40		40
AUDITOR	553,347	0.0546	1,755		1,755	10	1,765
ATTORNEY GENERAL	1,557,040	0.1535	4,938		4,938	28	4,966
AGRICULTURE	3,195,675	0.3151	10,134		10,134	57	10,191
INSURANCE	1,555,545	0.1534	4,933		4,933	28	4,961
CONSERVATION	23,270,117	2.2944	73,794		73,794	417	74,211
ECONOMIC DEVELOPMENT	13,869,882	1.3675	43,984		43,984	248	44,232
EDUCATION	95,268,959	9.3932	302,117		302,117	1,706	303,823
HIGHER EDUCATION	9,232,125	0.9103	29,277		29,277	165	29,442
HEALTH	81,879,969	8.0731	259,658		259,658	1,466	261,124
LABOR	1,080,359	0.1065	3,426		3,426	19	3,445
MENTAL HEALTH	45,025,690	4.4394	142,785		142,785	806	143,591
NATURAL RESOURCES	6,448,436	0.6358	20,449		20,449	115	20,564
PUBLIC SAFETY	59,574,203	5.8738	188,922		188,922	1,067	189,989
SOCIAL SERVICES	319,850,295	31.5361	1,014,311		1,014,311	5,729	1,020,040
CORRECTIONS	217,110,719	21.4065	688,501		688,501	3,888	692,389

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	152,320	0.0150	483		483	3	486
SubTotal	1,014,229,871	100.0000	3,216,325		3,216,325	16,438	3,232,763
Total	1,014,229,871	100.0000	3,216,325		3,216,325	16,438	3,232,763

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.	80	80
INFORMATION	261,643	261,643
BUDGET AND PLANNING	2	2
ACCOUNTING	216	216
FACILITIES MANAG.,	42,584	42,584
PERSONNEL	792	792
PURCHASING	131	131
GENERAL SERVICES	43,426	43,426
TREASURER	3,673	3,673
SECRETARY OF STATE	35,760	35,760
SECURITY	552	552
REVENUE	38,645	38,645
GOVERNOR	40	40
AUDITOR	1,765	1,765
ATTORNEY GENERAL	4,966	4,966
AGRICULTURE	10,191	10,191
INSURANCE	4,961	4,961
CONSERVATION	74,211	74,211
ECONOMIC DEVELOPMENT	44,232	44,232
EDUCATION	303,823	303,823
HIGHER EDUCATION	29,442	29,442
HEALTH	261,124	261,124
LABOR	3,445	3,445
MENTAL HEALTH	143,591	143,591
NATURAL RESOURCES	20,564	20,564
PUBLIC SAFETY	189,989	189,989
SOCIAL SERVICES	1,020,040	1,020,040
CORRECTIONS	692,389	692,389
ALL OTHER	486	486
Direct Billed	0	0

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING
Total	3,232,763	3,232,763



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:	17,508,848			17,508,848
BUILDING DEPRECIATION	40,586		40,586	
EQUIPMENT DEPRECIATION	46,399		46,399	
RETIREMENT/GROUP INSURANCE	2,040,444		2,040,444	
OASDHI	275,432		275,432	
BUILDING RENTAL	263,533		263,533	
WORKER'S COMPENSATION	17,211		17,211	
INSURANCE	24,634		24,634	
COMM. OF ADMIN.	80,480	1,223	81,703	
BUDGET AND PLANNING	2,608	420	3,028	
ACCOUNTING	115,897	2,318	118,215	
PERSONNEL	38,596	2,396	40,992	
PURCHASING	43,182	244	43,426	
GENERAL SERVICES		2,231	2,231	
TREASURER		3,947	3,947	
SECRETARY OF STATE		13	13	
SECURITY		10,032	10,032	
REVENUE		1,004	1,004	
Total Allocated Additions:	2,989,002	23,828	3,012,830	3,012,830
Total To Be Allocated:	20,497,850	23,828		20,521,678

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

	Total	General & Admin	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Wages & Benefits					
Salaries & Wages	3,578,973	0	640,782	2,289,270	648,921
Other Expense & Cost					
Departmental Expenditures	44,661,953	0	29,441,548	13,609,131	1,611,274
General and Administrative	261,258	0	46,776	167,112	47,370
Unallowable Risk Management	(29,424,523)	0	(29,424,523)	0	0
Capital Outlay - Departmental	(1,565,235)	0	0	(1,562,285)	(2,950)
Capital Outlay - G & A	(3,578)	0	(641)	(2,289)	(648)
Departmental Totals					
Total Expenditures	17,508,848	0	703,942	14,500,939	2,303,967
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	17,508,848	0	703,942	14,500,939	2,303,967
Allocation Step 1					
Inbound- All Others	2,989,002	0	535,153	1,911,899	541,950
1st Allocation	20,497,850	0	1,239,095	16,412,838	2,845,917
Allocation Step 2					
Inbound- All Others	23,828	0	4,266	15,242	4,320
2nd Allocation	23,828	0	4,266	15,242	4,320
Total For 23 GENERAL SERVICES					
Total Allocated	20,521,678	0	1,243,361	16,428,080	2,850,237



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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	18	0.0289	359		359		359
INFORMATION TECHNOLOGY	968	1.5564	19,285		19,285		19,285
BUDGET AND PLANNING	26	0.0418	518		518		518
ACCOUNTING	56	0.0900	1,116		1,116		1,116
FACILITIES MANAG., DESIGN & CONST	507	0.8152	10,101		10,101		10,101
PERSONNEL	56	0.0900	1,116		1,116		1,116
PURCHASING	39	0.0627	777		777		777
GENERAL SERVICES	112	0.1801	2,231		2,231		2,231
TREASURER	46	0.0740	916		916	3	919
SECRETARY OF STATE	223	0.3586	4,443		4,443	16	4,459
SECURITY	37	0.0595	737		737	3	740
REVENUE	1,296	2.0838	25,820		25,820	92	25,912
LEGISLATURE	652	1.0483	12,990		12,990	46	13,036
JUDICIARY	4,035	6.4877	80,388		80,388	285	80,673
GOVERNOR	33	0.0531	657		657	2	659
LT. GOVERNOR	8	0.0129	159		159	1	160
AUDITOR	116	0.1865	2,311		2,311	8	2,319
ATTORNEY GENERAL	347	0.5579	6,913		6,913	25	6,938
AGRICULTURE	431	0.6930	8,587		8,587	30	8,617
INSURANCE	743	1.1946	14,803		14,803	52	14,855
CONSERVATION	1,835	2.9504	36,558		36,558	130	36,688
ECONOMIC DEVELOPMENT	793	1.2750	15,799		15,799	56	15,855
EDUCATION	2,512	4.0389	50,046		50,046	177	50,223
HIGHER EDUCATION	58	0.0933	1,156		1,156	4	1,160
HEALTH	1,794	2.8845	35,741		35,741	127	35,868
HIGHWAYS	5,497	8.8383	109,515		109,515	388	109,903
LABOR	657	1.0564	13,089		13,089	46	13,135
MENTAL HEALTH	7,704	12.3868	153,485		153,485	544	154,029

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	1,830	2.9424	36,459		36,459	129	36,588
PUBLIC SAFETY	5,453	8.7676	108,639		108,639	385	109,024
SOCIAL SERVICES	6,537	10.5105	130,235		130,235	462	130,697
CORRECTIONS	10,179	16.3661	202,793		202,793	719	203,512
ALL OTHER	7,597	12.2148	151,353		151,353	536	151,889
SubTotal	62,195	100.0000	1,239,095		1,239,095	4,266	1,243,361
Total	62,195	100.0000	1,239,095		1,239,095	4,266	1,243,361

Allocation Basis: Total Number of Employees, FY 2019

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

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

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	16,412,838		16,412,838	15,242	16,428,080
SubTotal	100	100.0000	16,412,838		16,412,838	15,242	16,428,080
Total	100	100.0000	16,412,838		16,412,838	15,242	16,428,080

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	2,845,917		2,845,917	4,320	2,850,237
SubTotal	100	100.0000	2,845,917		2,845,917	4,320	2,850,237
Total	100	100.0000	2,845,917		2,845,917	4,320	2,850,237

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.	359	359	0	0
INFORMATION	19,285	19,285	0	0
BUDGET AND PLANNING	518	518	0	0
ACCOUNTING	1,116	1,116	0	0
FACILITIES MANAG.,	10,101	10,101	0	0
PERSONNEL	1,116	1,116	0	0
PURCHASING	777	777	0	0
GENERAL SERVICES	2,231	2,231	0	0
TREASURER	919	919	0	0
SECRETARY OF STATE	4,459	4,459	0	0
SECURITY	740	740	0	0
REVENUE	25,912	25,912	0	0
LEGISLATURE	13,036	13,036	0	0
JUDICIARY	80,673	80,673	0	0
GOVERNOR	659	659	0	0
LT. GOVERNOR	160	160	0	0
AUDITOR	2,319	2,319	0	0
ATTORNEY GENERAL	6,938	6,938	0	0
AGRICULTURE	8,617	8,617	0	0
INSURANCE	14,855	14,855	0	0
CONSERVATION	36,688	36,688	0	0
ECONOMIC DEVELOPMENT	15,855	15,855	0	0
EDUCATION	50,223	50,223	0	0
HIGHER EDUCATION	1,160	1,160	0	0
HEALTH	35,868	35,868	0	0
HIGHWAYS	109,903	109,903	0	0
LABOR	13,135	13,135	0	0
MENTAL HEALTH	154,029	154,029	0	0
NATURAL RESOURCES	36,588	36,588	0	0
PUBLIC SAFETY	109,024	109,024	0	0
SOCIAL SERVICES	130,697	130,697	0	0
CORRECTIONS	203,512	203,512	0	0
ALL OTHER	19,430,206	151,889	16,428,080	2,850,237

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	20,521,678	1,243,361	16,428,080	2,850,237



STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of payment voucher document transactions is included in the total count of all warrants.

Advertising costs for the unclaimed property division of the Treasurer's Office, and refunds have been identified separately and disallowed. The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,790,303			3,790,303
BUILDING DEPRECIATION	70,862		70,862	
RETIREMENT/GROUP INSURANCE	1,030,855		1,030,855	
OASDHI	158,482		158,482	
BUILDING RENTAL	189,092		189,092	
INSURANCE	29		29	
BUDGET AND PLANNING	1,956	315	2,271	
ACCOUNTING	134,182	2,684	136,866	
PERSONNEL	3,533	33	3,566	
PURCHASING	3,652	21	3,673	
GENERAL SERVICES	916	3	919	
TREASURER		4,451	4,451	
SECRETARY OF STATE		45,817	45,817	
SECURITY		15,048	15,048	
REVENUE		73	73	
Total Allocated Additions:	1,593,559	68,445	1,662,004	1,662,004
Total To Be Allocated:	5,383,862	68,445		5,452,307

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	2,175,245	0	111,856	2,063,389
Other Expense & Cost				
Departmental Expenditures	1,665,920	0	85,628	1,580,292
Refunds	45,260,321	0	0	45,260,321
Capital Outlay- Departmental	(50,862)	0	(2,614)	(48,248)
Refunds	(45,260,321)	0	0	(45,260,321)
Departmental Totals				
Total Expenditures	3,790,303	0	194,870	3,595,433
Deductions				
Total Deductions	0	0	0	0
Functional Cost	3,790,303	0	194,870	3,595,433
Allocation Step 1				
Inbound- All Others	1,593,559	0	81,944	1,511,615
1st Allocation	5,383,862	0	276,814	5,107,048
Allocation Step 2				
Inbound- All Others	68,445	0	3,520	64,925
2nd Allocation	68,445	0	3,520	64,925
Total For 24 TREASURER				
Total Allocated	5,452,307	0	280,334	5,171,973



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.	770	0.0232	64		64		64
INFORMATION TECHNOLOGY	43,561	1.3140	3,637		3,637		3,637
BUDGET AND PLANNING	714	0.0215	60		60		60
ACCOUNTING	1,898	0.0573	158		158		158
FACILITIES MANAG., DESIGN & CONST	40,137	1.2107	3,351		3,351		3,351
PERSONNEL	1,848	0.0557	154		154		154
PURCHASING	1,305	0.0394	109		109		109
GENERAL SERVICES	47,265	1.4257	3,947		3,947		3,947
TREASURER	53,310	1.6081	4,451		4,451		4,451
SECRETARY OF STATE	10,234	0.3087	855		855	12	867
SECURITY	1,043	0.0315	87		87	1	88
REVENUE	640,492	19.3201	53,481		53,481	722	54,203
LEGISLATURE	23,304	0.7030	1,946		1,946	26	1,972
JUDICIARY	137,300	4.1416	11,464		11,464	155	11,619
GOVERNOR	1,345	0.0406	112		112	2	114
LT. GOVERNOR	269	0.0081	22		22		22
AUDITOR	4,027	0.1215	336		336	5	341
ATTORNEY GENERAL	15,355	0.4632	1,282		1,282	17	1,299
AGRICULTURE	24,903	0.7512	2,079		2,079	28	2,107
INSURANCE	20,764	0.6263	1,734		1,734	23	1,757
CONSERVATION	76,844	2.3180	6,416		6,416	87	6,503
ECONOMIC DEVELOPMENT	28,909	0.8720	2,414		2,414	33	2,447
EDUCATION	193,232	5.8287	16,135		16,135	218	16,353
HIGHER EDUCATION	5,102	0.1539	426		426	6	432
HEALTH	92,041	2.7764	7,685		7,685	104	7,789
HIGHWAYS	242,412	7.3122	20,241		20,241	273	20,514
LABOR	131,817	3.9762	11,007		11,007	149	11,156
MENTAL HEALTH	239,799	7.2334	20,023		20,023	270	20,293

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	69,898	2.1084	5,836		5,836	79	5,915
PUBLIC SAFETY	201,438	6.0763	16,820		16,820	227	17,047
SOCIAL SERVICES	658,933	19.8763	55,024		55,024	739	55,763
CORRECTIONS	295,567	8.9156	24,680		24,680	333	25,013
ALL OTHER	9,321	0.2812	778		778	11	789
SubTotal	3,315,157	100.0000	276,814		276,814	3,520	280,334
Total	3,315,157	100.0000	276,814		276,814	3,520	280,334

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

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

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	5,107,048		5,107,048	64,925	5,171,973
SubTotal	100	100.0000	5,107,048		5,107,048	64,925	5,171,973
Total	100	100.0000	5,107,048		5,107,048	64,925	5,171,973

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.	64	64	0
INFORMATION	3,637	3,637	0
BUDGET AND PLANNING	60	60	0
ACCOUNTING	158	158	0
FACILITIES MANAG.,	3,351	3,351	0
PERSONNEL	154	154	0
PURCHASING	109	109	0
GENERAL SERVICES	3,947	3,947	0
TREASURER	4,451	4,451	0
SECRETARY OF STATE	867	867	0
SECURITY	88	88	0
REVENUE	54,203	54,203	0
LEGISLATURE	1,972	1,972	0
JUDICIARY	11,619	11,619	0
GOVERNOR	114	114	0
LT. GOVERNOR	22	22	0
AUDITOR	341	341	0
ATTORNEY GENERAL	1,299	1,299	0
AGRICULTURE	2,107	2,107	0
INSURANCE	1,757	1,757	0
CONSERVATION	6,503	6,503	0
ECONOMIC DEVELOPMENT	2,447	2,447	0
EDUCATION	16,353	16,353	0
HIGHER EDUCATION	432	432	0
HEALTH	7,789	7,789	0
HIGHWAYS	20,514	20,514	0
LABOR	11,156	11,156	0
MENTAL HEALTH	20,293	20,293	0
NATURAL RESOURCES	5,915	5,915	0
PUBLIC SAFETY	17,047	17,047	0
SOCIAL SERVICES	55,763	55,763	0
CORRECTIONS	25,013	25,013	0
ALL OTHER	5,172,762	789	5,171,973

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	5,452,307	280,334	5,171,973



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:	29,877,372			29,877,372
BUILDING DEPRECIATION	495,276		495,276	
RETIREMENT/GROUP INSURANCE	4,469,706		4,469,706	
OASDHI	646,923		646,923	
BUILDING RENTAL	1,551,470		1,551,470	
WORKER'S COMPENSATION	25,441		25,441	
UNEMPLOYMENT COMPENSATION	311		311	
INSURANCE	147		147	
BUDGET AND PLANNING	8,041	1,294	9,335	
ACCOUNTING	16,435	328	16,763	
PERSONNEL	17,125	159	17,284	
PURCHASING	35,559	201	35,760	
GENERAL SERVICES	4,443	16	4,459	
TREASURER	855	12	867	
SECRETARY OF STATE		161,549	161,549	
SECURITY		69,889	69,889	
REVENUE		509	509	
Total Allocated Additions:	7,271,732	233,957	7,505,689	7,505,689
Total To Be Allocated:	37,149,104	233,957		37,383,061



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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	7,036,835	0	2,016,935	5,019,900
Other Expense & Cost				
Departmental Expenditures	19,011,787	0	441,542	18,570,245
General and Administrative	4,594,580	0	1,316,923	3,277,657
Capital Outlay - Departmental	(189,798)	0	(43,764)	(146,034)
Capital Outlay - G & A	(576,032)	0	(165,105)	(410,927)
Postage	0	0	0	0
Departmental Totals				
Total Expenditures	29,877,372	0	3,566,531	26,310,841
Deductions				
Total Deductions	0	0	0	0
Functional Cost	29,877,372	0	3,566,531	26,310,841
Allocation Step 1				
Inbound- All Others	7,271,732	0	2,084,262	5,187,470
1st Allocation	37,149,104	0	5,650,793	31,498,311
Allocation Step 2				
Inbound- All Others	233,957	0	67,058	166,899
2nd Allocation	233,957	0	67,058	166,899
Total For 25 SECRETARY OF STATE				
Total Allocated	37,383,061	0	5,717,851	31,665,210



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.	74	0.0169	955		955		955
INFORMATION TECHNOLOGY	103	0.0235	1,329		1,329		1,329
ACCOUNTING	1,789	0.4086	23,089		23,089		23,089
FACILITIES MANAG., DESIGN & CONST	2,107	0.4812	27,194		27,194		27,194
PERSONNEL	412	0.0941	5,317		5,317		5,317
GENERAL SERVICES	1	0.0002	13		13		13
TREASURER	3,550	0.8108	45,817		45,817		45,817
SECRETARY OF STATE	12,517	2.8589	161,549		161,549		161,549
SECURITY	67	0.0153	865		865	11	876
REVENUE	1,242	0.2837	16,030		16,030	200	16,230
LEGISLATURE	1,143	0.2611	14,752		14,752	184	14,936
JUDICIARY	56,446	12.8922	728,511		728,511	9,071	737,582
GOVERNOR	213	0.0486	2,749		2,749	34	2,783
LT. GOVERNOR	6	0.0014	77		77	1	78
AUDITOR	1,481	0.3383	19,114		19,114	238	19,352
ATTORNEY GENERAL	76,019	17.3626	981,127		981,127	12,217	993,344
AGRICULTURE	1,025	0.2341	13,229		13,229	165	13,394
INSURANCE	11,100	2.5352	143,260		143,260	1,784	145,044
CONSERVATION	347	0.0793	4,478		4,478	56	4,534
ECONOMIC DEVELOPMENT	5,256	1.2005	67,836		67,836	845	68,681
EDUCATION	5,949	1.3587	76,780		76,780	956	77,736
HIGHER EDUCATION	2,584	0.5902	33,350		33,350	415	33,765
HEALTH	13,729	3.1357	177,191		177,191	2,206	179,397
HIGHWAYS	1,409	0.3218	18,185		18,185	226	18,411
LABOR	17,796	4.0646	229,681		229,681	2,860	232,541
MENTAL HEALTH	19,538	4.4625	252,164		252,164	3,140	255,304
NATURAL RESOURCES	13,384	3.0569	172,738		172,738	2,151	174,889
PUBLIC SAFETY	22,888	5.2276	295,400		295,400	3,678	299,078

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

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	76,993	17.5851	993,697		993,697	12,373	1,006,070
CORRECTIONS	83,482	19.0671	1,077,448		1,077,448	13,414	1,090,862
ALL OTHER	5,181	1.1833	66,868		66,868	833	67,701
SubTotal	437,831	100.0000	5,650,793		5,650,793	67,058	5,717,851
Total	437,831	100.0000	5,650,793		5,650,793	67,058	5,717,851

Allocation Basis: Cubic Feet of Storage
Allocation Source: Secretary of State's Records

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	31,498,311		31,498,311	166,899	31,665,210
SubTotal	100	100.0000	31,498,311		31,498,311	166,899	31,665,210
Total	100	100.0000	31,498,311		31,498,311	166,899	31,665,210

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS	GENERAL GOVT
COMM. OF ADMIN.	955	955	0
INFORMATION	1,329	1,329	0
ACCOUNTING	23,089	23,089	0
FACILITIES MANAG.,	27,194	27,194	0
PERSONNEL	5,317	5,317	0
GENERAL SERVICES	13	13	0
TREASURER	45,817	45,817	0
SECRETARY OF STATE	161,549	161,549	0
SECURITY	876	876	0
REVENUE	16,230	16,230	0
LEGISLATURE	14,936	14,936	0
JUDICIARY	737,582	737,582	0
GOVERNOR	2,783	2,783	0
LT. GOVERNOR	78	78	0
AUDITOR	19,352	19,352	0
ATTORNEY GENERAL	993,344	993,344	0
AGRICULTURE	13,394	13,394	0
INSURANCE	145,044	145,044	0
CONSERVATION	4,534	4,534	0
ECONOMIC DEVELOPMENT	68,681	68,681	0
EDUCATION	77,736	77,736	0
HIGHER EDUCATION	33,765	33,765	0
HEALTH	179,397	179,397	0
HIGHWAYS	18,411	18,411	0
LABOR	232,541	232,541	0
MENTAL HEALTH	255,304	255,304	0
NATURAL RESOURCES	174,889	174,889	0
PUBLIC SAFETY	299,078	299,078	0
SOCIAL SERVICES	1,006,070	1,006,070	0
CORRECTIONS	1,090,862	1,090,862	0
ALL OTHER	31,732,911	67,701	31,665,210

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

Receiving Department	Total	RECORDS	GENERAL GOVT
Direct Billed	0	0	0
Total	<u>37,383,061</u>	<u>5,717,851</u>	<u>31,665,210</u>



STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

Security services are provided to the buildings in the Jefferson City area. This cost is allowable for plan purposes and has been allocated based on the number of people in each department occupying the buildings served.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,244,257			1,244,257
BUILDING DEPRECIATION	4,096		4,096	
RETIREMENT/GROUP INSURANCE	661,576		661,576	
OASDHI	98,239		98,239	
INSURANCE	23		23	
BUDGET AND PLANNING	2,869	462	3,331	
ACCOUNTING	1,269	26	1,295	
PERSONNEL	2,841	26	2,867	
PURCHASING	549	3	552	
GENERAL SERVICES	737	3	740	
TREASURER	87	1	88	
SECRETARY OF STATE	865	11	876	
SECURITY		12,038	12,038	
Total Allocated Additions:	773,151	12,570	785,721	785,721
Total To Be Allocated:	2,017,408	12,570		2,029,978

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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,402,835	0	1,402,835
Other Expense & Cost			
Departmental Expenditures	98,753	0	98,753
General and Administrative	16,429	0	16,429
Capital Outlay - Departmental	0	0	0
Capital Outlay - G/A	0	0	0
Unallowable Security	(273,760)	0	(273,760)
Departmental Totals			
Total Expenditures	1,244,257	0	1,244,257
Deductions			
Total Deductions	0	0	0
Functional Cost	1,244,257	0	1,244,257
Allocation Step 1			
Inbound- All Others	773,151	0	773,151
1st Allocation	2,017,408	0	2,017,408
Allocation Step 2			
Inbound- All Others	12,570	0	12,570
2nd Allocation	12,570	0	12,570
Total For 26 SECURITY			
Total Allocated	2,029,978	0	2,029,978



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.	11	0.1823	3,678		3,678		3,678
INFORMATION TECHNOLOGY	638	10.5752	213,344		213,344		213,344
BUDGET AND PLANNING	26	0.4310	8,694		8,694		8,694
ACCOUNTING	67	1.1106	22,405		22,405		22,405
FACILITIES MANAG., DESIGN & CONST	181	3.0002	60,526		60,526		60,526
PERSONNEL	52	0.8619	17,389		17,389		17,389
PURCHASING	41	0.6796	13,710		13,710		13,710
GENERAL SERVICES	30	0.4973	10,032		10,032		10,032
TREASURER	45	0.7459	15,048		15,048		15,048
SECRETARY OF STATE	209	3.4643	69,889		69,889		69,889
SECURITY	36	0.5967	12,038		12,038		12,038
REVENUE	932	15.4481	311,657		311,657	2,496	314,153
LEGISLATURE	426	7.0612	142,452		142,452	1,140	143,592
JUDICIARY	76	1.2597	25,414		25,414	203	25,617
GOVERNOR	34	0.5636	11,369		11,369	91	11,460
LT. GOVERNOR	8	0.1326	2,675		2,675	21	2,696
AUDITOR	87	1.4421	29,092		29,092	233	29,325
ATTORNEY GENERAL	201	3.3317	67,213		67,213	538	67,751
AGRICULTURE	4	0.0663	1,338		1,338	11	1,349
INSURANCE	219	3.6300	73,233		73,233	586	73,819
ECONOMIC DEVELOPMENT	428	7.0943	143,121		143,121	1,145	144,266
EDUCATION	299	4.9561	99,984		99,984	800	100,784
HIGHER EDUCATION	59	0.9780	19,729		19,729	158	19,887
HEALTH	116	1.9228	38,790		38,790	310	39,100
HIGHWAYS	541	8.9673	180,908		180,908	1,448	182,356
LABOR	286	4.7406	95,637		95,637	765	96,402
NATURAL RESOURCES	330	5.4699	110,351		110,351	883	111,234
PUBLIC SAFETY	234	3.8787	78,249		78,249	626	78,875

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	394	6.5307	131,752		131,752	1,054	132,806
CORRECTIONS	1	0.0166	334		334	3	337
ALL OTHER	22	0.3647	7,357		7,357	59	7,416
SubTotal	6,033	100.0000	2,017,408		2,017,408	12,570	2,029,978
Total	6,033	100.0000	2,017,408		2,017,408	12,570	2,029,978

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.	3,678	3,678
INFORMATION	213,344	213,344
BUDGET AND PLANNING	8,694	8,694
ACCOUNTING	22,405	22,405
FACILITIES MANAG.,	60,526	60,526
PERSONNEL	17,389	17,389
PURCHASING	13,710	13,710
GENERAL SERVICES	10,032	10,032
TREASURER	15,048	15,048
SECRETARY OF STATE	69,889	69,889
SECURITY	12,038	12,038
REVENUE	314,153	314,153
LEGISLATURE	143,592	143,592
JUDICIARY	25,617	25,617
GOVERNOR	11,460	11,460
LT. GOVERNOR	2,696	2,696
AUDITOR	29,325	29,325
ATTORNEY GENERAL	67,751	67,751
AGRICULTURE	1,349	1,349
INSURANCE	73,819	73,819
ECONOMIC DEVELOPMENT	144,266	144,266
EDUCATION	100,784	100,784
HIGHER EDUCATION	19,887	19,887
HEALTH	39,100	39,100
HIGHWAYS	182,356	182,356
LABOR	96,402	96,402
NATURAL RESOURCES	111,234	111,234
PUBLIC SAFETY	78,875	78,875
SOCIAL SERVICES	132,806	132,806
CORRECTIONS	337	337
ALL OTHER	7,416	7,416

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Direct Billed	0	0
Total	<u>2,029,978</u>	<u>2,029,978</u>



STATE OF MISSOURI

REVENUE

NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	510,920,795			510,920,795
BUILDING DEPRECIATION	716,204		716,204	
RETIREMENT/GROUP INSURANCE	24,114,440		24,114,440	
OASDHI	3,305,364		3,305,364	
BUILDING RENTAL	2,819,139		2,819,139	
WORKER'S COMPENSATION	70,839		70,839	
UNEMPLOYMENT COMPENSATION	29,639		29,639	
INSURANCE	1,202		1,202	
BUDGET AND PLANNING	37,422	6,023	43,445	
ACCOUNTING	110,913	2,219	113,132	
PERSONNEL	99,525	926	100,451	
PURCHASING	38,428	217	38,645	
GENERAL SERVICES	25,820	92	25,912	
TREASURER	53,481	722	54,203	
SECRETARY OF STATE	16,030	200	16,230	
SECURITY	311,657	2,496	314,153	
REVENUE		71,420	71,420	
Total Allocated Additions:	31,750,103	84,315	31,834,418	31,834,418
Total To Be Allocated:	542,670,898	84,315		542,755,213

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

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	38,449,741	0	121,044	38,328,697
Other Expense & Cost				
Departmental Expenditures	447,047,872	0	3,426	447,044,446
General and Administrative	26,751,322	0	84,216	26,667,106
Refunds	1,352,087,344	0	0	1,352,087,344
Capital Outlay - Departmental	(1,245,269)	0	0	(1,245,269)
Capital Outlay - G & A	(82,871)	0	(261)	(82,610)
Refunds	(1,352,087,344)	0	0	(1,352,087,344)
Departmental Totals				
Total Expenditures	510,920,795	0	208,425	510,712,370
Deductions				
Total Deductions	0	0	0	0
Functional Cost	510,920,795	0	208,425	510,712,370
Allocation Step 1				
Inbound- All Others	31,750,103	0	99,953	31,650,150
1st Allocation	542,670,898	0	308,378	542,362,520
Allocation Step 2				
Inbound- All Others	84,315	0	265	84,050
2nd Allocation	84,315	0	265	84,050
Total For 27 REVENUE				
Total Allocated	542,755,213	0	308,643	542,446,570



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.	2,489	0.0173	53		53		53
INFORMATION TECHNOLOGY	79,741	0.5538	1,708		1,708		1,708
BUDGET AND PLANNING	1,960	0.0136	42		42		42
ACCOUNTING	114,535	0.7954	2,453		2,453		2,453
FACILITIES MANAG., DESIGN & CONST	4,091	0.0284	88		88		88
PERSONNEL	5,712	0.0397	122		122		122
PURCHASING	2,158	0.0150	46		46		46
GENERAL SERVICES	46,865	0.3255	1,004		1,004		1,004
TREASURER	3,425	0.0238	73		73		73
SECRETARY OF STATE	23,768	0.1651	509		509		509
REVENUE	3,334,944	23.1599	71,420		71,420		71,420
LEGISLATURE	43,642	0.3031	935		935	1	936
JUDICIARY	268,347	1.8636	5,747		5,747	7	5,754
GOVERNOR	9,996	0.0694	214		214		214
LT. GOVERNOR	713	0.0050	15		15		15
AUDITOR	7,977	0.0554	171		171		171
ATTORNEY GENERAL	18,687	0.1298	400		400		400
AGRICULTURE	10,359	0.0719	222		222		222
INSURANCE	189	0.0013	4		4		4
CONSERVATION	119,745	0.8316	2,564		2,564	3	2,567
ECONOMIC DEVELOPMENT	18,368	0.1276	393		393		393
EDUCATION	3,811,631	26.4700	81,629		81,629	96	81,725
HIGHER EDUCATION	942,189	6.5431	20,178		20,178	23	20,201
HEALTH	443,632	3.0808	9,501		9,501	11	9,512
HIGHWAYS	465,442	3.2323	9,968		9,968	11	9,979
LABOR	12,385	0.0860	265		265		265
MENTAL HEALTH	976,610	6.7822	20,915		20,915	24	20,939
NATURAL RESOURCES	124,400	0.8639	2,664		2,664	3	2,667

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	571,209	3.9668	12,233		12,233	14	12,247
SOCIAL SERVICES	2,133,320	14.8151	45,686		45,686	52	45,738
CORRECTIONS	794,252	5.5158	17,009		17,009	20	17,029
ALL OTHER	6,886	0.0478	147		147		147
SubTotal	14,399,667	100.0000	308,378		308,378	265	308,643
Total	14,399,667	100.0000	308,378		308,378	265	308,643

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	542,362,520		542,362,520	84,050	542,446,570
SubTotal	100	100.0000	542,362,520		542,362,520	84,050	542,446,570
Total	100	100.0000	542,362,520		542,362,520	84,050	542,446,570

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.	53	53	0
INFORMATION	1,708	1,708	0
BUDGET AND PLANNING	42	42	0
ACCOUNTING	2,453	2,453	0
FACILITIES MANAG.,	88	88	0
PERSONNEL	122	122	0
PURCHASING	46	46	0
GENERAL SERVICES	1,004	1,004	0
TREASURER	73	73	0
SECRETARY OF STATE	509	509	0
REVENUE	71,420	71,420	0
LEGISLATURE	936	936	0
JUDICIARY	5,754	5,754	0
GOVERNOR	214	214	0
LT. GOVERNOR	15	15	0
AUDITOR	171	171	0
ATTORNEY GENERAL	400	400	0
AGRICULTURE	222	222	0
INSURANCE	4	4	0
CONSERVATION	2,567	2,567	0
ECONOMIC DEVELOPMENT	393	393	0
EDUCATION	81,725	81,725	0
HIGHER EDUCATION	20,201	20,201	0
HEALTH	9,512	9,512	0
HIGHWAYS	9,979	9,979	0
LABOR	265	265	0
MENTAL HEALTH	20,939	20,939	0
NATURAL RESOURCES	2,667	2,667	0
PUBLIC SAFETY	12,247	12,247	0
SOCIAL SERVICES	45,738	45,738	0
CORRECTIONS	17,029	17,029	0
ALL OTHER	542,446,717	147	542,446,570

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Direct Billed	0	0	0
Total	542,755,213	308,643	542,446,570



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

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

Detail

Grantee Departments	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	629,936	0	0	0	0	4,189	0
JUDICIARY	114,288	0	0	0	0	1,033,625	0
GOVERNOR	51,398	0	0	0	0	53,813	0
LT. GOVERNOR	11,799	0	0	0	0	0	0
AUDITOR	65,442	0	0	0	0	0	0
ATTORNEY GENERAL	205,825	0	0	0	0	146,004	0
AGRICULTURE	140,770	0	0	0	0	24,610	0
INSURANCE	291,501	0	0	0	0	16,677	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	183,930	0	0	0	0	113,703	0
EDUCATION	175,463	0	0	0	0	1,262,061	0
HIGHER EDUCATION	24,997	0	0	0	0	0	0
HEALTH	917,514	0	0	0	0	257,092	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	131,605	0	0	0	0	162,317	0
MENTAL HEALTH	83,173	0	0	0	0	9,233,081	0
NATURAL RESOURCES	514,107	0	0	0	0	506,317	0
PUBLIC SAFETY	270,330	0	0	0	0	2,188,108	0
SOCIAL SERVICES	859,845	0	0	0	0	2,285,927	0
CORRECTIONS	160,454	0	0	0	0	13,630,411	0
ALL OTHER	325,491	0	0	0	306,829	2,744,799	0
SubTotal	5,157,868	0	0	0	306,829	33,662,734	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,157,868	0	0	0	306,829	33,662,734	0

MAXIMUS
Allocated Costs By Department

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Detail

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	409	0	0	0	32,982	0	50,536
JUDICIARY	2,532	0	0	38,146	187,264	0	312,748
GOVERNOR	21	0	0	62,568	2,067	0	2,558
LT. GOVERNOR	5	0	0	4,592	373	0	620
AUDITOR	73	0	0	1,665	5,327	0	8,991
ATTORNEY GENERAL	218	0	0	4,289	24,489	0	26,895
AGRICULTURE	671	0	0	49,146	44,717	0	33,406
INSURANCE	843	0	0	24,372	29,005	0	57,667
CONSERVATION	1,152	0	0	10,041	122,096	0	142,229
ECONOMIC DEVELOPMENT	1,040	0	0	78,361	44,729	0	61,464
EDUCATION	1,611	0	0	125,387	419,760	0	194,624
HIGHER EDUCATION	1,109	0	0	61,004	10,711	0	4,495
HEALTH	1,153	0	0	77,654	161,597	0	139,050
HIGHWAYS	3,450	0	0	41,275	394,080	0	426,065
LABOR	412	0	0	98,645	314,950	0	50,924
MENTAL HEALTH	5,245	0	0	78,310	304,677	0	597,126
NATURAL RESOURCES	1,215	0	0	53,688	107,305	0	141,841
PUBLIC SAFETY	45,718	0	0	126,043	299,385	0	422,654
SOCIAL SERVICES	5,368	0	0	187,601	420,771	0	506,674
CORRECTIONS	7,137	0	0	69,480	316,806	0	788,963
ALL OTHER	6,015	419,741	226,026,006	1,121,797	74,912	100,189,464	773,694
SubTotal	85,397	419,741	226,026,006	2,314,064	3,318,003	100,189,464	4,743,224
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	85,397	419,741	226,026,006	2,314,064	3,318,003	100,189,464	4,743,224

MAXIMUS
Allocated Costs By Department

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

Detail

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	13,036	1,972	14,936	143,592	936	892,524
JUDICIARY	0	80,673	11,619	737,582	25,617	5,754	2,549,848
GOVERNOR	40	659	114	2,783	11,460	214	187,695
LT. GOVERNOR	0	160	22	78	2,696	15	20,360
AUDITOR	1,765	2,319	341	19,352	29,325	171	134,771
ATTORNEY GENERAL	4,966	6,938	1,299	993,344	67,751	400	1,482,418
AGRICULTURE	10,191	8,617	2,107	13,394	1,349	222	329,200
INSURANCE	4,961	14,855	1,757	145,044	73,819	4	660,505
CONSERVATION	74,211	36,688	6,503	4,534	0	2,567	400,021
ECONOMIC DEVELOPMENT	44,232	15,855	2,447	68,681	144,266	393	759,101
EDUCATION	303,823	50,223	16,353	77,736	100,784	81,725	2,809,550
HIGHER EDUCATION	29,442	1,160	432	33,765	19,887	20,201	207,203
HEALTH	261,124	35,868	7,789	179,397	39,100	9,512	2,086,850
HIGHWAYS	0	109,903	20,514	18,411	182,356	9,979	1,206,033
LABOR	3,445	13,135	11,156	232,541	96,402	265	1,115,797
MENTAL HEALTH	143,591	154,029	20,293	255,304	0	20,939	10,895,768
NATURAL RESOURCES	20,564	36,588	5,915	174,889	111,234	2,667	1,676,330
PUBLIC SAFETY	189,989	109,024	17,047	299,078	78,875	12,247	4,058,498
SOCIAL SERVICES	1,020,040	130,697	55,763	1,006,070	132,806	45,738	6,657,300
CORRECTIONS	692,389	203,512	25,013	1,090,862	337	17,029	17,002,393
ALL OTHER	486	19,430,206	5,172,762	31,732,911	7,416	542,446,717	930,779,246
SubTotal	2,805,259	20,454,145	5,381,218	37,100,692	1,269,072	542,677,695	985,911,411
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	2,805,259	20,454,145	5,381,218	37,100,692	1,269,072	542,677,695	985,911,411

MAXIMUS
Allocated Costs By Department

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

Detail

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	892,524	0	892,524
JUDICIARY	0	2,549,848	0	2,549,848
GOVERNOR	0	187,695	0	187,695
LT. GOVERNOR	0	20,360	0	20,360
AUDITOR	0	134,771	0	134,771
ATTORNEY GENERAL	0	1,482,418	0	1,482,418
AGRICULTURE	0	329,200	0	329,200
INSURANCE	0	660,505	0	660,505
CONSERVATION	0	400,021	0	400,021
ECONOMIC DEVELOPMENT	0	759,101	0	759,101
EDUCATION	0	2,809,550	0	2,809,550
HIGHER EDUCATION	0	207,203	0	207,203
HEALTH	0	2,086,850	0	2,086,850
HIGHWAYS	0	1,206,033	0	1,206,033
LABOR	0	1,115,797	0	1,115,797
MENTAL HEALTH	0	10,895,768	0	10,895,768
NATURAL RESOURCES	0	1,676,330	0	1,676,330
PUBLIC SAFETY	0	4,058,498	0	4,058,498
SOCIAL SERVICES	0	6,657,300	0	6,657,300
CORRECTIONS	0	17,002,393	0	17,002,393
ALL OTHER	0	930,779,246	0	930,779,246
SubTotal	0	985,911,411	0	985,911,411
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	985,911,411	0	985,911,411

STATE OF MISSOURI
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2019 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 2019 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	4,248,465
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	72,566,403
Wainwright	22,217,892

STATE OF MISSOURI

BUILDING DEPRECIATION (Continued)

NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2019 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:	7,294,936			7,294,936
Total Allocated Additions:			0	0
Total To Be Allocated:	7,294,936	0		7,294,936

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

	Total	General & Admin	AG FEED/SEED LAB	BROADWAY	CAPITOL
Other Expense & Cost					
BUILDING DEPRECIATION	7,294,936	0	52,100	193,495	856,788
Departmental Totals					
Total Expenditures	7,294,936	0	52,100	193,495	856,788
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,294,936	0	52,100	193,495	856,788
Allocation Step 1					
1st Allocation	7,294,936	0	52,100	193,495	856,788
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	7,294,936	0	52,100	193,495	856,788



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

	D & C WAREHOUSE	DEQ LAB	HEALTH LAB	FLETCHER DANIELS	HOWERTON
Other Expense & Cost					
BUILDING DEPRECIATION	3,443	70,439	847,771	345,540	136,353
Departmental Totals					
Total Expenditures	3,443	70,439	847,771	345,540	136,353
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,443	70,439	847,771	345,540	136,353
Allocation Step 1					
1st Allocation	3,443	70,439	847,771	345,540	136,353
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	3,443	70,439	847,771	345,540	136,353



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

	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Other Expense & Cost					
BUILDING DEPRECIATION	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	106,211	193,924	60,498	158,903	123,842
Departmental Totals					
Total Expenditures	106,211	193,924	60,498	158,903	123,842
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	106,211	193,924	60,498	158,903	123,842
Allocation Step 1					
1st Allocation	106,211	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	106,211	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	1,814,160	555,447
Departmental Totals			
Total Expenditures	152,456	1,814,160	555,447
Deductions			
Total Deductions	0	0	0
Functional Cost	152,456	1,814,160	555,447
Allocation Step 1			
1st Allocation	152,456	1,814,160	555,447
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	152,456	1,814,160	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	8,888	100.0000	52,100		52,100		52,100
SubTotal	8,888	100.0000	52,100		52,100		52,100
Total	8,888	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

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

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	66,704	69.0940	133,694		133,694		133,694
SOCIAL SERVICES	29,312	30.3622	58,749		58,749		58,749
SubTotal	96,541	100.0000	193,495		193,495		193,495
Total	96,541	100.0000	193,495		193,495		193,495

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,845	0.7864	6,738		6,738		6,738
BUDGET AND PLANNING	6,247	2.6627	22,814		22,814		22,814
FACILITIES MANAG., DESIGN & CONST	33,430	14.2491	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	172,493	73.5230	629,936		629,936		629,936
GOVERNOR	8,975	3.8255	32,776		32,776		32,776
LT. GOVERNOR	3,231	1.3772	11,799		11,799		11,799
AUDITOR	1,202	0.5123	4,390		4,390		4,390
NATURAL RESOURCES	572	0.2438	2,089		2,089		2,089
ALL OTHER	2,838	1.2097	10,364		10,364		10,364
SubTotal	234,611	100.0000	856,788		856,788		856,788
Total	234,611	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
FACILTIES 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

Fiscal Year 2019 Carry Forward

2019

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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**

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

Activity - HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	3,198	5.0173	42,536		42,536		42,536
HEALTH	60,541	94.9827	805,235		805,235		805,235
SubTotal	63,739	100.0000	847,771		847,771		847,771
Total	63,739	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	12,779	9.4475	32,645		32,645		32,645
GOVERNOR	2,426	1.7935	6,197		6,197		6,197
AUDITOR	1,114	0.8236	2,846		2,846		2,846
ATTORNEY GENERAL	9,510	7.0307	24,294		24,294		24,294
INSURANCE	7,151	5.2867	18,268		18,268		18,268
ECONOMIC DEVELOPMENT	4,989	3.6884	12,745		12,745		12,745
EDUCATION	2,462	1.8202	6,289		6,289		6,289
PUBLIC SAFETY	2,327	1.7204	5,945		5,945		5,945
SOCIAL SERVICES	80,032	59.1677	204,447		204,447		204,447
CORRECTIONS	8,580	6.3432	21,918		21,918		21,918
ALL OTHER	984	0.7275	2,514		2,514		2,514
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	80,171	100.0000	136,353		136,353		136,353
SubTotal	80,171	100.0000	136,353		136,353		136,353
Total	80,171	100.0000	136,353		136,353		136,353

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	2,646	1.4316	4,411		4,411		4,411
GENERAL SERVICES	1,469	0.7948	2,449		2,449		2,449
EDUCATION	87,411	47.2928	145,729		145,729		145,729
HIGHER EDUCATION	14,994	8.1124	24,997		24,997		24,997
PUBLIC SAFETY	24,363	13.1814	40,617		40,617		40,617
SOCIAL SERVICES	53,817	29.1172	89,721		89,721		89,721
ALL OTHER	129	0.0698	215		215		215
SubTotal	184,829	100.0000	308,139		308,139		308,139
Total	184,829	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**

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	131,222	100.0000	484,151		484,151		484,151
SubTotal	131,222	100.0000	484,151		484,151		484,151
Total	131,222	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

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

Activity - LEWIS & CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	340	0.4099	2,251		2,251		2,251
NATURAL RESOURCES	66,708	80.4166	441,579		441,579		441,579
PUBLIC SAFETY	15,905	19.1735	105,285		105,285		105,285
SubTotal	82,953	100.0000	549,115		549,115		549,115
Total	82,953	100.0000	549,115		549,115		549,115

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	2,969	5.5466	11,524		11,524		11,524
HEALTH	19,532	36.4893	75,810		75,810		75,810
CORRECTIONS	31,027	57.9641	120,425		120,425		120,425
SubTotal	53,528	100.0000	207,759		207,759		207,759
Total	53,528	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

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

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	106,211		106,211		106,211
SubTotal	118,728	100.0000	106,211		106,211		106,211
Total	118,728	100.0000	106,211		106,211		106,211

Allocation Basis: Square Footage of Building
Allocation Source: Department of Public Safety Records



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

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	467	0.5701	1,106		1,106		1,106
SOCIAL SERVICES	2,716	3.3156	6,430		6,430		6,430
ALL OTHER	78,733	96.1143	186,388		186,388		186,388
SubTotal	81,916	100.0000	193,924		193,924		193,924
Total	81,916	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	27,626	100.0000	60,498		60,498		60,498
SubTotal	27,626	100.0000	60,498		60,498		60,498
Total	27,626	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**

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	5,057	6.0791	9,660		9,660		9,660
SECRETARY OF STATE	1,430	1.7190	2,732		2,732		2,732
REVENUE	6,738	8.0998	12,871		12,871		12,871
GOVERNOR	741	0.8908	1,415		1,415		1,415
AUDITOR	1,784	2.1446	3,408		3,408		3,408
ATTORNEY GENERAL	5,062	6.0851	9,669		9,669		9,669
HEALTH	14,427	17.3429	27,558		27,558		27,558
PUBLIC SAFETY	1,770	2.1277	3,381		3,381		3,381
SOCIAL SERVICES	46,178	55.5110	88,209		88,209		88,209
SubTotal	83,187	100.0000	158,903		158,903		158,903
Total	83,187	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

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	230	0.6867	850		850		850
FACILITIES MANAG., DESIGN & CONST	1,245	3.7173	4,604		4,604		4,604
REVENUE	48	0.1433	177		177		177
EDUCATION	3,224	9.6262	11,921		11,921		11,921
HEALTH	2,410	7.1957	8,911		8,911		8,911
LABOR	1,846	5.5118	6,826		6,826		6,826
MENTAL HEALTH	1,509	4.5056	5,580		5,580		5,580
PUBLIC SAFETY	1,936	5.7805	7,159		7,159		7,159
SOCIAL SERVICES	14,539	43.4103	53,761		53,761		53,761
CORRECTIONS	4,898	14.6244	18,111		18,111		18,111
ALL OTHER	1,607	4.7982	5,942		5,942		5,942
SubTotal	33,492	100.0000	123,842		123,842		123,842
Total	33,492	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

Fiscal Year 2019 Carry Forward

2019

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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

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	97,595	18.8360	341,715		341,715		341,715
ACCOUNTING	14,844	2.8649	51,974		51,974		51,974
FACILITIES MANAG., DESIGN & CONST	27,487	5.3050	96,242		96,242		96,242
PERSONNEL	20,978	4.0488	73,451		73,451		73,451
PURCHASING	11,537	2.2267	40,395		40,395		40,395
GENERAL SERVICES	10,722	2.0694	37,542		37,542		37,542
TREASURER	18,386	3.5485	64,376		64,376		64,376
SECURITY	906	0.1749	3,172		3,172		3,172
REVENUE	180,260	34.7903	631,153		631,153		631,153
AUDITOR	14,410	2.7812	50,455		50,455		50,455
INSURANCE	52,078	10.0511	182,344		182,344		182,344
ECONOMIC DEVELOPMENT	48,891	9.4360	171,185		171,185		171,185
SOCIAL SERVICES	4,343	0.8382	15,206		15,206		15,206
ALL OTHER	15,694	3.0290	54,950		54,950		54,950
SubTotal	518,131	100.0000	1,814,160		1,814,160		1,814,160
Total	518,131	100.0000	1,814,160		1,814,160		1,814,160

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

Activity - WAINRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	3,769	2.6240	14,575		14,575		14,575
FACILITIES MANAG., DESIGN & CONST	1,672	1.1641	6,466		6,466		6,466
REVENUE	3,225	2.2453	12,471		12,471		12,471
GOVERNOR	2,847	1.9821	11,010		11,010		11,010
AUDITOR	1,123	0.7818	4,343		4,343		4,343
INSURANCE	7,859	5.4715	30,391		30,391		30,391
LABOR	32,267	22.4646	124,779		124,779		124,779
MENTAL HEALTH	20,065	13.9694	77,593		77,593		77,593
PUBLIC SAFETY	448	0.3119	1,732		1,732		1,732
SOCIAL SERVICES	53,521	37.2618	206,969		206,969		206,969
ALL OTHER	16,839	11.7235	65,118		65,118		65,118
SubTotal	143,635	100.0000	555,447		555,447		555,447
Total	143,635	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.	6,738	0	0	6,738	0	0	0
INFORMATION	359,391	0	0	0	0	0	0
BUDGET AND PLANNING	22,814	0	0	22,814	0	0	0
ACCOUNTING	51,974	0	0	0	0	0	0
FACILITIES MANAG.,	255,281	0	1,052	122,085	3,443	0	0
PERSONNEL	73,451	0	0	0	0	0	0
PURCHASING	40,395	0	0	0	0	0	0
GENERAL SERVICES	40,586	0	0	595	0	0	0
TREASURER	70,862	0	0	6,486	0	0	0
SECRETARY OF STATE	495,276	0	0	5,792	0	0	0
SECURITY	4,096	0	0	924	0	0	0
REVENUE	716,204	0	0	0	0	0	0
LEGISLATURE	629,936	0	0	629,936	0	0	0
JUDICIARY	114,288	0	0	0	0	0	0
GOVERNOR	51,398	0	0	32,776	0	0	0
LT. GOVERNOR	11,799	0	0	11,799	0	0	0
AUDITOR	65,442	0	0	4,390	0	0	0
ATTORNEY GENERAL	205,825	0	133,694	0	0	0	0
AGRICULTURE	140,770	52,100	0	0	0	0	42,536
INSURANCE	291,501	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	183,930	0	0	0	0	0	0
EDUCATION	175,463	0	0	0	0	0	0
HIGHER EDUCATION	24,997	0	0	0	0	0	0
HEALTH	917,514	0	0	0	0	0	805,235
LABOR	131,605	0	0	0	0	0	0
MENTAL HEALTH	83,173	0	0	0	0	0	0
NATURAL RESOURCES	514,107	0	0	2,089	0	70,439	0
PUBLIC SAFETY	270,330	0	0	0	0	0	0
SOCIAL SERVICES	859,845	0	58,749	0	0	0	0
CORRECTIONS	160,454	0	0	0	0	0	0
ALL OTHER	325,491	0	0	10,364	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	7,294,936	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	4,411	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	2,449	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	32,645	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	12,745	0	0	0	0	0	0
EDUCATION	6,289	0	145,729	0	0	11,524	0
HIGHER EDUCATION	0	0	24,997	0	0	0	0
HEALTH	0	0	0	0	0	75,810	0
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	0	0
NATURAL RESOURCES	0	0	0	0	441,579	0	0
PUBLIC SAFETY	5,945	0	40,617	0	105,285	0	0
SOCIAL SERVICES	204,447	136,353	89,721	0	0	0	0
CORRECTIONS	21,918	0	0	0	0	120,425	0
ALL OTHER	2,514	0	215	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

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	341,715
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	51,974
FACILITIES MANAG.,	0	1,106	0	9,660	4,604	0	96,242
PERSONNEL	0	0	0	0	0	0	73,451
PURCHASING	0	0	0	0	0	0	40,395
GENERAL SERVICES	0	0	0	0	0	0	37,542
TREASURER	0	0	0	0	0	0	64,376
SECRETARY OF STATE	0	0	0	2,732	0	0	0
SECURITY	0	0	0	0	0	0	3,172
REVENUE	0	0	0	12,871	177	0	631,153
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	50,455
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	182,344
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	171,185
EDUCATION	0	0	0	0	11,921	0	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	0	0	0	27,558	8,911	0	0
LABOR	0	0	0	0	6,826	0	0
MENTAL HEALTH	0	0	0	0	5,580	0	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	106,211	0	0	3,381	7,159	0	0
SOCIAL SERVICES	0	6,430	0	88,209	53,761	0	15,206
CORRECTIONS	0	0	0	0	18,111	0	0
ALL OTHER	0	186,388	0	0	5,942	0	54,950

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	106,211	193,924	60,498	158,903	123,842	152,456	1,814,160



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department WAINRIGHT

COMM. OF ADMIN.	0
INFORMATION	14,575
BUDGET AND PLANNING	0
ACCOUNTING	0
FACILITIES MANAG.,	6,466
PERSONNEL	0
PURCHASING	0
GENERAL SERVICES	0
TREASURER	0
SECRETARY OF STATE	0
SECURITY	0
REVENUE	12,471
LEGISLATURE	0
JUDICIARY	0
GOVERNOR	11,010
LT. GOVERNOR	0
AUDITOR	4,343
ATTORNEY GENERAL	0
AGRICULTURE	0
INSURANCE	30,391
ECONOMIC DEVELOPMENT	0
EDUCATION	0
HIGHER EDUCATION	0
HEALTH	0
LABOR	124,779
MENTAL HEALTH	77,593
NATURAL RESOURCES	0
PUBLIC SAFETY	1,732
SOCIAL SERVICES	206,969
CORRECTIONS	0
ALL OTHER	65,118

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 2019 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:	2,227,859			2,227,859
Total Allocated Additions:			0	0
Total To Be Allocated:	2,227,859	0		2,227,859

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

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	2,227,859	0	2,227,859
Departmental Totals			
Total Expenditures	2,227,859	0	2,227,859
Deductions			
Total Deductions	0	0	0
Functional Cost	2,227,859	0	2,227,859
Allocation Step 1			
1st Allocation	2,227,859	0	2,227,859
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	2,227,859	0	2,227,859



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
COMM. OF ADMIN.	2,313	0.1038	2,313		2,313		2,313
INFORMATION TECHNOLOGY	2,173,313	97.5516	2,173,313		2,173,313		2,173,313
ACCOUNTING	853	0.0383	853		853		853
FACILITIES MANAG., DESIGN & CONST	4,523	0.2030	4,523		4,523		4,523
PURCHASING	458	0.0206	458		458		458
GENERAL SERVICES	46,399	2.0827	46,399		46,399		46,399
SubTotal	2,227,859	100.0000	2,227,859		2,227,859		2,227,859
Total	2,227,859	100.0000	2,227,859		2,227,859		2,227,859

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
COMM. OF ADMIN.	2,313	2,313
INFORMATION	2,173,313	2,173,313
ACCOUNTING	853	853
FACILITIES MANAG.,	4,523	4,523
PURCHASING	458	458
GENERAL SERVICES	46,399	46,399
Direct Billed	0	0
Total	<u>2,227,859</u>	<u>2,227,859</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:	68,512,855			68,512,855
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>68,512,855</u>	<u>0</u>	<u></u>	<u>68,512,855</u>



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

	Total	General & Admin	ALLOCATIONS AT CSA
<hr/>			
Other Expense & Cost			
Retirement/Group Insurance	855,774,462	0	855,774,462
Non-Central Service Costs	(787,261,607)	0	(787,261,607)
Departmental Totals			
Total Expenditures	68,512,855	0	68,512,855
Deductions			
Total Deductions	0	0	0
Functional Cost	68,512,855	0	68,512,855
Allocation Step 1			
1st Allocation	68,512,855	0	68,512,855
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07 RETIREMENT/GROUP			
Total Allocated	68,512,855	0	68,512,855



MAXIMUS

Schedule .4 - Detail Activity Allocations
For Department RETIREMENT/GROUP INSURANCE

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	463,958	0.6772	463,958		463,958		463,958
INFORMATION TECHNOLOGY	22,224,235	32.4381	22,224,235		22,224,235		22,224,235
BUDGET AND PLANNING	624,144	0.9110	624,144		624,144		624,144
ACCOUNTING	1,184,635	1.7291	1,184,635		1,184,635		1,184,635
FACILITIES MANAG., DESIGN & CONST	9,625,685	14.0495	9,625,685		9,625,685		9,625,685
PERSONNEL	1,170,814	1.7089	1,170,814		1,170,814		1,170,814
PURCHASING	902,363	1.3171	902,363		902,363		902,363
GENERAL SERVICES	2,040,444	2.9782	2,040,444		2,040,444		2,040,444
TREASURER	1,030,855	1.5046	1,030,855		1,030,855		1,030,855
SECRETARY OF STATE	4,469,706	6.5239	4,469,706		4,469,706		4,469,706
SECURITY	661,576	0.9656	661,576		661,576		661,576
REVENUE	24,114,440	35.1968	24,114,440		24,114,440		24,114,440
SubTotal	68,512,855	100.0000	68,512,855		68,512,855		68,512,855
Total	68,512,855	100.0000	68,512,855		68,512,855		68,512,855

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2019

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	463,958	463,958
INFORMATION	22,224,235	22,224,235
BUDGET AND PLANNING	624,144	624,144
ACCOUNTING	1,184,635	1,184,635
FACILITIES MANAG.,	9,625,685	9,625,685
PERSONNEL	1,170,814	1,170,814
PURCHASING	902,363	902,363
GENERAL SERVICES	2,040,444	2,040,444
TREASURER	1,030,855	1,030,855
SECRETARY OF STATE	4,469,706	4,469,706
SECURITY	661,576	661,576
REVENUE	24,114,440	24,114,440
Direct Billed	0	0
Total	<u>68,512,855</u>	<u>68,512,855</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:	10,175,793			10,175,793
Total Allocated Additions:			0	0
Total To Be Allocated:	10,175,793	0		10,175,793

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	151,362,709	0	151,362,709
Non-Central Service Costs	(141,186,916)	0	(141,186,916)
Departmental Totals			
Total Expenditures	10,175,793	0	10,175,793
Deductions			
Total Deductions	0	0	0
Functional Cost	10,175,793	0	10,175,793
Allocation Step 1			
1st Allocation	10,175,793	0	10,175,793
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	10,175,793	0	10,175,793



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.	85,910	0.8443	85,910		85,910		85,910
INFORMATION TECHNOLOGY	3,621,812	35.5924	3,621,812		3,621,812		3,621,812
BUDGET AND PLANNING	116,724	1.1471	116,724		116,724		116,724
ACCOUNTING	168,182	1.6528	168,182		168,182		168,182
FACILITIES MANAG., DESIGN & CONST	1,377,977	13.5417	1,377,977		1,377,977		1,377,977
PERSONNEL	179,155	1.7606	179,155		179,155		179,155
PURCHASING	141,593	1.3915	141,593		141,593		141,593
GENERAL SERVICES	275,432	2.7067	275,432		275,432		275,432
TREASURER	158,482	1.5574	158,482		158,482		158,482
SECRETARY OF STATE	646,923	6.3575	646,923		646,923		646,923
SECURITY	98,239	0.9654	98,239		98,239		98,239
REVENUE	3,305,364	32.4826	3,305,364		3,305,364		3,305,364
SubTotal	10,175,793	100.0000	10,175,793		10,175,793		10,175,793
Total	10,175,793	100.0000	10,175,793		10,175,793		10,175,793

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2019

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	85,910	85,910
INFORMATION	3,621,812	3,621,812
BUDGET AND PLANNING	116,724	116,724
ACCOUNTING	168,182	168,182
FACILITIES MANAG.,	1,377,977	1,377,977
PERSONNEL	179,155	179,155
PURCHASING	141,593	141,593
GENERAL SERVICES	275,432	275,432
TREASURER	158,482	158,482
SECRETARY OF STATE	646,923	646,923
SECURITY	98,239	98,239
REVENUE	3,305,364	3,305,364
Direct Billed	0	0
Total	10,175,793	10,175,793



SCHEDULE 5
CF 2019

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 2019 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:	8,044,188			8,044,188
Total Allocated Additions:			0	0
Total To Be Allocated:	8,044,188	0		8,044,188

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
<hr/>			
Total Expenditures	106,002,409	0	106,002,409
Non-Central Service Costs	(96,433,209)	0	(96,433,209)
Section II Costs	(1,525,012)	0	(1,525,012)
Departmental Totals			
<hr/>			
Total Expenditures	8,044,188	0	8,044,188
Deductions			
<hr/>			
Total Deductions	0	0	0
Functional Cost	8,044,188	0	8,044,188
Allocation Step 1			
<hr/>			
1st Allocation	8,044,188	0	8,044,188
Allocation Step 2			
<hr/>			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
<hr/>			
Total Allocated	8,044,188	0	8,044,188

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.	47,508	0.5906	47,508		47,508		47,508
INFORMATION TECHNOLOGY	1,174,621	14.6021	1,174,621		1,174,621		1,174,621
BUDGET AND PLANNING	72,051	0.8957	72,051		72,051		72,051
ACCOUNTING	149,728	1.8613	149,728		149,728		149,728
FACILITIES MANAG., DESIGN & CONST	1,092,962	13.5870	1,092,962		1,092,962		1,092,962
PERSONNEL	275,110	3.4200	275,110		275,110		275,110
PURCHASING	102,145	1.2698	102,145		102,145		102,145
GENERAL SERVICES	263,533	3.2761	263,533		263,533		263,533
TREASURER	189,092	2.3507	189,092		189,092		189,092
SECRETARY OF STATE	1,551,470	19.2868	1,551,470		1,551,470		1,551,470
REVENUE	2,819,139	35.0456	2,819,139		2,819,139		2,819,139
ALL OTHER	306,829	3.8143	306,829		306,829		306,829
SubTotal	8,044,188	100.0000	8,044,188		8,044,188		8,044,188
Total	8,044,188	100.0000	8,044,188		8,044,188		8,044,188

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.	47,508	47,508
INFORMATION	1,174,621	1,174,621
BUDGET AND PLANNING	72,051	72,051
ACCOUNTING	149,728	149,728
FACILITIES MANAG.,	1,092,962	1,092,962
PERSONNEL	275,110	275,110
PURCHASING	102,145	102,145
GENERAL SERVICES	263,533	263,533
TREASURER	189,092	189,092
SECRETARY OF STATE	1,551,470	1,551,470
REVENUE	2,819,139	2,819,139
ALL OTHER	306,829	306,829
Direct Billed	0	0
Total	<u>8,044,188</u>	<u>8,044,188</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:	34,574,155			34,574,155
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>34,574,155</u>	<u>0</u>	<u></u>	<u>34,574,155</u>

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Worker's Compensation Payments	34,574,155	0	34,574,155
Departmental Totals			
Total Expenditures	34,574,155	0	34,574,155
Deductions			
Total Deductions	0	0	0
Functional Cost	34,574,155	0	34,574,155
Allocation Step 1			
1st Allocation	34,574,155	0	34,574,155
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	34,574,155	0	34,574,155



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	131,341	0.3950	136,572		136,572		136,572
BUDGET AND PLANNING	750	0.0023	780		780		780
FACILITIES MANAG., DESIGN & CONST	564,041	1.6964	586,506		586,506		586,506
PURCHASING	71,235	0.2142	74,072		74,072		74,072
GENERAL SERVICES	16,552	0.0498	17,211		17,211		17,211
SECRETARY OF STATE	24,467	0.0736	25,441		25,441		25,441
REVENUE	68,126	0.2049	70,839		70,839		70,839
LEGISLATURE	4,029	0.0121	4,189		4,189		4,189
JUDICIARY	994,033	2.9896	1,033,625		1,033,625		1,033,625
GOVERNOR	51,752	0.1556	53,813		53,813		53,813
ATTORNEY GENERAL	140,411	0.4223	146,004		146,004		146,004
AGRICULTURE	23,667	0.0712	24,610		24,610		24,610
INSURANCE	16,038	0.0482	16,677		16,677		16,677
ECONOMIC DEVELOPMENT	109,348	0.3289	113,703		113,703		113,703
EDUCATION	1,213,719	3.6503	1,262,061		1,262,061		1,262,061
HEALTH	247,244	0.7436	257,092		257,092		257,092
LABOR	156,100	0.4695	162,317		162,317		162,317
MENTAL HEALTH	8,879,419	26.7052	9,233,081		9,233,081		9,233,081
NATURAL RESOURCES	486,923	1.4644	506,317		506,317		506,317
PUBLIC SAFETY	2,104,295	6.3287	2,188,108		2,188,108		2,188,108
SOCIAL SERVICES	2,198,367	6.6117	2,285,927		2,285,927		2,285,927
CORRECTIONS	13,108,312	39.4236	13,630,411		13,630,411		13,630,411
ALL OTHER	2,639,663	7.9389	2,744,799		2,744,799		2,744,799
SubTotal	33,249,832	100.0000	34,574,155		34,574,155		34,574,155
Total	33,249,832	100.0000	34,574,155		34,574,155		34,574,155

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

Allocation Basis: Worker's Compensation Payments for FY 2019

Allocation Source: FY 2019 CAFR Work Papers



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

Receiving Department	Total ALLOCATIONS AT CSA	
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INFORMATION	136,572	136,572
BUDGET AND PLANNING	780	780
FACILITIES MANAG.,	586,506	586,506
PURCHASING	74,072	74,072
GENERAL SERVICES	17,211	17,211
SECRETARY OF STATE	25,441	25,441
REVENUE	70,839	70,839
LEGISLATURE	4,189	4,189
JUDICIARY	1,033,625	1,033,625
GOVERNOR	53,813	53,813
ATTORNEY GENERAL	146,004	146,004
AGRICULTURE	24,610	24,610
INSURANCE	16,677	16,677
ECONOMIC DEVELOPMENT	113,703	113,703
EDUCATION	1,262,061	1,262,061
HEALTH	257,092	257,092
LABOR	162,317	162,317
MENTAL HEALTH	9,233,081	9,233,081
NATURAL RESOURCES	506,317	506,317
PUBLIC SAFETY	2,188,108	2,188,108
SOCIAL SERVICES	2,285,927	2,285,927
CORRECTIONS	13,630,411	13,630,411
ALL OTHER	2,744,799	2,744,799

Direct Billed	0	0
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Total	34,574,155	34,574,155
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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 2019. 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:	59,486			59,486
Total Allocated Additions:			0	0
Total To Be Allocated:	59,486	0		59,486

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	1,443,282	0	1,443,282
Non-Central Service Costs	(1,373,049)	0	(1,373,049)
Section II Costs	(10,747)	0	(10,747)
Departmental Totals			
Total Expenditures	59,486	0	59,486
Deductions			
Total Deductions	0	0	0
Functional Cost	59,486	0	59,486
Allocation Step 1			
1st Allocation	59,486	0	59,486
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	59,486	0	59,486

MAXIMUS

Schedule .4 - Detail Activity Allocations
For Department UNEMPLOYMENT COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	387	0.6506	387		387		387
INFORMATION TECHNOLOGY	27,552	46.3168	27,552		27,552		27,552
BUDGET AND PLANNING	641	1.0776	641		641		641
PERSONNEL	956	1.6071	956		956		956
SECRETARY OF STATE	311	0.5228	311		311		311
REVENUE	29,639	49.8251	29,639		29,639		29,639
SubTotal	59,486	100.0000	59,486		59,486		59,486
Total	59,486	100.0000	59,486		59,486		59,486

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2019 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	387	387
INFORMATION	27,552	27,552
BUDGET AND PLANNING	641	641
PERSONNEL	956	956
SECRETARY OF STATE	311	311
REVENUE	29,639	29,639
Direct Billed	0	0
Total	<u>59,486</u>	<u>59,486</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 2019.

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:	112,555			112,555
Total Allocated Additions:			0	0
Total To Be Allocated:	112,555	0		112,555

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	5,666	0	5,666	0	0
Insurance/Bond Premium	106,889	0	0	64,510	39,031
Departmental Totals					
Total Expenditures	112,555	0	5,666	64,510	39,031
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	112,555	0	5,666	64,510	39,031
Allocation Step 1					
1st Allocation	112,555	0	5,666	64,510	39,031
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	112,555	0	5,666	64,510	39,031



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

SPECIFIC BONDS	
Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	3,348
Departmental Totals	
Total Expenditures	3,348
Deductions	
Total Deductions	0
Functional Cost	3,348
Allocation Step 1	
1st Allocation	3,348
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	3,348

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	5,933	1.3672	77		77		77
GENERAL SERVICES	3,811	0.8782	50		50		50
SECRETARY OF STATE	566	0.1304	7		7		7
REVENUE	29,825	6.8730	389		389		389
AGRICULTURE	30,704	7.0755	401		401		401
INSURANCE	2,288	0.5273	30		30		30
ECONOMIC DEVELOPMENT	41,500	9.5634	542		542		542
EDUCATION	2,693	0.6206	35		35		35
HIGHER EDUCATION	82,162	18.9336	1,073		1,073		1,073
HEALTH	2,052	0.4729	27		27		27
MENTAL HEALTH	31,383	7.2320	410		410		410
NATURAL RESOURCES	5,135	1.1833	67		67		67
PUBLIC SAFETY	41,822	9.6376	546		546		546
SOCIAL SERVICES	96,923	22.3352	1,266		1,266		1,266
CORRECTIONS	57,150	13.1698	746		746		746
SubTotal	433,947	100.0000	5,666		5,666		5,666
Total	433,947	100.0000	5,666		5,666		5,666

Allocation Basis: Vehicle Claims by Departments for FY 2019

Allocation Source: FY 2019 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	24,514	38.0003	24,514		24,514		24,514
PUBLIC SAFETY	39,996	61.9997	39,996		39,996		39,996
SubTotal	64,510	100.0000	64,510		64,510		64,510
Total	64,510	100.0000	64,510		64,510		64,510

Allocation Basis: Actual Aircraft Liability Premiums, FY 2019

Allocation Source: FY 2019 CAFR work papers

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	18	0.0289	11		11		11
INFORMATION TECHNOLOGY	968	1.5564	607		607		607
BUDGET AND PLANNING	26	0.0418	16		16		16
ACCOUNTING	56	0.0900	35		35		35
FACILITIES MANAG., DESIGN & CONST	507	0.8152	318		318		318
PERSONNEL	56	0.0900	35		35		35
PURCHASING	39	0.0627	24		24		24
GENERAL SERVICES	112	0.1801	70		70		70
TREASURER	46	0.0740	29		29		29
SECRETARY OF STATE	223	0.3586	140		140		140
SECURITY	37	0.0595	23		23		23
REVENUE	1,296	2.0838	813		813		813
LEGISLATURE	652	1.0483	409		409		409
JUDICIARY	4,035	6.4877	2,532		2,532		2,532
GOVERNOR	33	0.0531	21		21		21
LT. GOVERNOR	8	0.0129	5		5		5
AUDITOR	116	0.1865	73		73		73
ATTORNEY GENERAL	347	0.5579	218		218		218
AGRICULTURE	431	0.6930	270		270		270
INSURANCE	743	1.1946	466		466		466
CONSERVATION	1,835	2.9504	1,152		1,152		1,152
ECONOMIC DEVELOPMENT	793	1.2750	498		498		498
EDUCATION	2,512	4.0389	1,576		1,576		1,576
HIGHER EDUCATION	58	0.0933	36		36		36
HEALTH	1,794	2.8845	1,126		1,126		1,126
HIGHWAYS	5,497	8.8383	3,450		3,450		3,450
LABOR	657	1.0564	412		412		412
MENTAL HEALTH	7,704	12.3868	4,835		4,835		4,835

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	1,830	2.9424	1,148		1,148		1,148
PUBLIC SAFETY	5,453	8.7676	3,422		3,422		3,422
SOCIAL SERVICES	6,537	10.5105	4,102		4,102		4,102
CORRECTIONS	10,179	16.3661	6,391		6,391		6,391
ALL OTHER	7,597	12.2148	4,768		4,768		4,768
SubTotal	62,195	100.0000	39,031		39,031		39,031
Total	62,195	100.0000	39,031		39,031		39,031

Allocation Basis: Total Number of Employees, FY 2019

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	10.3644	347		347		347
PUBLIC SAFETY	1,754	52.3895	1,754		1,754		1,754
ALL OTHER	1,247	37.2461	1,247		1,247		1,247
SubTotal	3,348	100.0000	3,348		3,348		3,348
Total	3,348	100.0000	3,348		3,348		3,348

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2019 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	11	0	0	11	0
INFORMATION	607	0	0	607	0
BUDGET AND PLANNING	16	0	0	16	0
ACCOUNTING	35	0	0	35	0
FACILITIES MANAG.,	395	77	0	318	0
PERSONNEL	35	0	0	35	0
PURCHASING	24	0	0	24	0
GENERAL SERVICES	24,634	50	24,514	70	0
TREASURER	29	0	0	29	0
SECRETARY OF STATE	147	7	0	140	0
SECURITY	23	0	0	23	0
REVENUE	1,202	389	0	813	0
LEGISLATURE	409	0	0	409	0
JUDICIARY	2,532	0	0	2,532	0
GOVERNOR	21	0	0	21	0
LT. GOVERNOR	5	0	0	5	0
AUDITOR	73	0	0	73	0
ATTORNEY GENERAL	218	0	0	218	0
AGRICULTURE	671	401	0	270	0
INSURANCE	843	30	0	466	347
CONSERVATION	1,152	0	0	1,152	0
ECONOMIC DEVELOPMENT	1,040	542	0	498	0
EDUCATION	1,611	35	0	1,576	0
HIGHER EDUCATION	1,109	1,073	0	36	0
HEALTH	1,153	27	0	1,126	0
HIGHWAYS	3,450	0	0	3,450	0
LABOR	412	0	0	412	0
MENTAL HEALTH	5,245	410	0	4,835	0
NATURAL RESOURCES	1,215	67	0	1,148	0
PUBLIC SAFETY	45,718	546	39,996	3,422	1,754
SOCIAL SERVICES	5,368	1,266	0	4,102	0
CORRECTIONS	7,137	746	0	6,391	0
ALL OTHER	6,015	0	0	4,768	1,247

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	112,555	5,666	64,510	39,031	3,348



STATE OF MISSOURI
COMMISSIONER OF ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

Accounting
Budget/Planning
Information Technology Services
Personnel
Purchasing
General Services

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

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

MAXIMUS

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,087,181			1,087,181
BUILDING DEPRECIATION	6,738		6,738	
EQUIPMENT DEPRECIATION	2,313		2,313	
RETIREMENT/GROUP INSURANCE	463,958		463,958	
OASDHI	85,910		85,910	
BUILDING RENTAL	47,508		47,508	
UNEMPLOYMENT COMPENSATION	387		387	
INSURANCE	11		11	
COMM. OF ADMIN.		12,934	12,934	
ACCOUNTING		1,169	1,169	
PERSONNEL		6,203	6,203	
PURCHASING		80	80	
GENERAL SERVICES		359	359	
TREASURER		64	64	
SECRETARY OF STATE		955	955	
SECURITY		3,678	3,678	
REVENUE		53	53	
Total Allocated Additions:	606,825	25,495	632,320	632,320
Total To Be Allocated:	1,694,006	25,495		1,719,501

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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	868,662	0	680,570	188,092
Other Expense & Cost				
Departmental Expenditures	225,509	0	176,679	48,830
Unallowable	(6,990)	0	(5,476)	(1,514)
Departmental Totals				
Total Expenditures	1,087,181	0	851,773	235,408
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,087,181	0	851,773	235,408
Allocation Step 1				
Inbound- All Others	606,825	0	475,429	131,396
1st Allocation	1,694,006	0	1,327,202	366,804
Allocation Step 2				
Inbound- All Others	25,495	0	19,975	5,520
2nd Allocation	25,495	0	19,975	5,520
Total For 15 COMM. OF ADMIN.				
Total Allocated	1,719,501	0	1,347,177	372,324

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

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	18	0.9746	12,934		12,934		12,934
INFORMATION TECHNOLOGY	968	52.4094	695,578		695,578	10,571	706,149
BUDGET AND PLANNING	26	1.4077	18,683		18,683	284	18,967
ACCOUNTING	56	3.0319	40,240		40,240	612	40,852
FACILITIES MANAG., DESIGN & CONST	507	27.4499	364,316		364,316	5,537	369,853
PERSONNEL	56	3.0319	40,240		40,240	612	40,852
PURCHASING	39	2.1115	28,024		28,024	426	28,450
GENERAL SERVICES	112	6.0639	80,480		80,480	1,223	81,703
ALL OTHER	65	3.5192	46,707		46,707	710	47,417
SubTotal	1,847	100.0000	1,327,202		1,327,202	19,975	1,347,177
Total	1,847	100.0000	1,327,202		1,327,202	19,975	1,347,177

Allocation Basis: Average Number of OA Employees, FY 2019

Allocation Source: HR Query "Number of OA Employees"

MAXIMUS

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	366,804		366,804	5,520	372,324
SubTotal	100	100.0000	366,804		366,804	5,520	372,324
Total	100	100.0000	366,804		366,804	5,520	372,324

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.	12,934	12,934	0
INFORMATION	706,149	706,149	0
BUDGET AND PLANNING	18,967	18,967	0
ACCOUNTING	40,852	40,852	0
FACILITIES MANAG.,	369,853	369,853	0
PERSONNEL	40,852	40,852	0
PURCHASING	28,450	28,450	0
GENERAL SERVICES	81,703	81,703	0
ALL OTHER	419,741	47,417	372,324
Direct Billed	0	0	0
Total	1,719,501	1,347,177	372,324



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:	194,676,685			194,676,685
BUILDING DEPRECIATION	359,391		359,391	
EQUIPMENT DEPRECIATION	2,173,313		2,173,313	
RETIREMENT/GROUP INSURANCE	22,224,235		22,224,235	
OASDHI	3,621,812		3,621,812	
BUILDING RENTAL	1,174,621		1,174,621	
WORKER'S COMPENSATION	136,572		136,572	
UNEMPLOYMENT COMPENSATION	27,552		27,552	
INSURANCE	607		607	
COMM. OF ADMIN.	695,578	10,571	706,149	
BUDGET AND PLANNING		20,949	20,949	
ACCOUNTING		69,597	69,597	
PERSONNEL		333,577	333,577	
PURCHASING		261,643	261,643	
GENERAL SERVICES		19,285	19,285	
TREASURER		3,637	3,637	
SECRETARY OF STATE		1,329	1,329	
SECURITY		213,344	213,344	
REVENUE		1,708	1,708	
Total Allocated Additions:	30,413,681	935,640	31,349,321	31,349,321
Total To Be Allocated:	225,090,366	935,640		226,026,006

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	50,076,686	0	50,076,686
Other Expense & Cost			
Departmental Expenditures	153,882,020	0	153,882,020
Capital Outlay - Departmental	(9,282,021)	0	(9,282,021)
Departmental Totals			
Total Expenditures	194,676,685	0	194,676,685
Deductions			
Total Deductions	0	0	0
Functional Cost	194,676,685	0	194,676,685
Allocation Step 1			
Inbound- All Others	30,413,681	0	30,413,681
1st Allocation	225,090,366	0	225,090,366
Allocation Step 2			
Inbound- All Others	935,640	0	935,640
2nd Allocation	935,640	0	935,640
Total For 16 INFORMATION TECHNOLOGY			
Total Allocated	226,026,006	0	226,026,006



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	225,090,366		225,090,366	935,640	226,026,006
SubTotal	100	100.0000	225,090,366		225,090,366	935,640	226,026,006
Total	100	100.0000	225,090,366		225,090,366	935,640	226,026,006

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SECTION II
ALL OTHER	226,026,006	226,026,006
Direct Billed	0	0
Total	<u>226,026,006</u>	<u>226,026,006</u>



STATE OF MISSOURI
BUDGET AND PLANNING
NATURE AND EXTENT OF SERVICES

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

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

MAXIMUS

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

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,666,109			1,666,109
BUILDING DEPRECIATION	22,814		22,814	
RETIREMENT/GROUP INSURANCE	624,144		624,144	
OASDHI	116,724		116,724	
BUILDING RENTAL	72,051		72,051	
WORKER'S COMPENSATION	780		780	
UNEMPLOYMENT COMPENSATION	641		641	
INSURANCE	16		16	
COMM. OF ADMIN.	18,683	284	18,967	
BUDGET AND PLANNING		303,153	303,153	
ACCOUNTING		716	716	
PERSONNEL		8,960	8,960	
PURCHASING		2	2	
GENERAL SERVICES		518	518	
TREASURER		60	60	
SECURITY		8,694	8,694	
REVENUE		42	42	
Total Allocated Additions:	855,853	322,429	1,178,282	1,178,282
Total To Be Allocated:	2,521,962	322,429		2,844,391

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,601,099	0	1,000,687	600,412
Other Expense & Cost				
Departmental Expenditures	65,010	0	40,631	24,379
Departmental Totals				
Total Expenditures	1,666,109	0	1,041,318	624,791
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,666,109	0	1,041,318	624,791
Allocation Step 1				
Inbound- All Others	855,853	0	534,908	320,945
1st Allocation	2,521,962	0	1,576,226	945,736
Allocation Step 2				
Inbound- All Others	322,429	0	201,518	120,911
2nd Allocation	322,429	0	201,518	120,911
Total For 17 BUDGET AND PLANNING				
Total Allocated	2,844,391	0	1,777,744	1,066,647

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	482	1.3291	20,949		20,949		20,949
BUDGET AND PLANNING	6,975	19.2333	303,153		303,153		303,153
ACCOUNTING	354	0.9761	15,386		15,386	2,476	17,862
FACILITIES MANAG., DESIGN & CONST	2,389	6.5874	103,833		103,833	16,711	120,544
PERSONNEL	74	0.2040	3,216		3,216	518	3,734
PURCHASING	53	0.1461	2,304		2,304	371	2,675
GENERAL SERVICES	60	0.1654	2,608		2,608	420	3,028
TREASURER	45	0.1241	1,956		1,956	315	2,271
SECRETARY OF STATE	185	0.5101	8,041		8,041	1,294	9,335
SECURITY	66	0.1820	2,869		2,869	462	3,331
REVENUE	861	2.3741	37,422		37,422	6,023	43,445
JUDICIARY	756	2.0846	32,858		32,858	5,288	38,146
GOVERNOR	1,240	3.4192	53,894		53,894	8,674	62,568
LT. GOVERNOR	91	0.2509	3,955		3,955	637	4,592
AUDITOR	33	0.0910	1,434		1,434	231	1,665
ATTORNEY GENERAL	85	0.2344	3,694		3,694	595	4,289
AGRICULTURE	974	2.6857	42,333		42,333	6,813	49,146
INSURANCE	483	1.3318	20,993		20,993	3,379	24,372
CONSERVATION	199	0.5487	8,649		8,649	1,392	10,041
ECONOMIC DEVELOPMENT	1,553	4.2822	67,498		67,498	10,863	78,361
EDUCATION	2,485	6.8521	108,005		108,005	17,382	125,387
HIGHER EDUCATION	1,209	3.3337	52,547		52,547	8,457	61,004
HEALTH	1,539	4.2436	66,889		66,889	10,765	77,654
HIGHWAYS	818	2.2556	35,553		35,553	5,722	41,275
LABOR	1,955	5.3907	84,970		84,970	13,675	98,645
MENTAL HEALTH	1,552	4.2795	67,454		67,454	10,856	78,310
NATURAL RESOURCES	1,064	2.9339	46,245		46,245	7,443	53,688
PUBLIC SAFETY	2,498	6.8880	108,570		108,570	17,473	126,043

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	3,718	10.2520	161,595		161,595	26,006	187,601
CORRECTIONS	1,377	3.7969	59,848		59,848	9,632	69,480
ALL OTHER	1,093	3.0138	47,505		47,505	7,645	55,150
SubTotal	36,266	100.0000	1,576,226		1,576,226	201,518	1,777,744
Total	36,266	100.0000	1,576,226		1,576,226	201,518	1,777,744

Allocation Basis: Budget and Planning Hours by Department, FY 2019

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	945,736		945,736	120,911	1,066,647
SubTotal	100	100.0000	945,736		945,736	120,911	1,066,647
Total	100	100.0000	945,736		945,736	120,911	1,066,647

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	20,949	20,949	0
BUDGET AND PLANNING	303,153	303,153	0
ACCOUNTING	17,862	17,862	0
FACILITIES MANAG.,	120,544	120,544	0
PERSONNEL	3,734	3,734	0
PURCHASING	2,675	2,675	0
GENERAL SERVICES	3,028	3,028	0
TREASURER	2,271	2,271	0
SECRETARY OF STATE	9,335	9,335	0
SECURITY	3,331	3,331	0
REVENUE	43,445	43,445	0
JUDICIARY	38,146	38,146	0
GOVERNOR	62,568	62,568	0
LT. GOVERNOR	4,592	4,592	0
AUDITOR	1,665	1,665	0
ATTORNEY GENERAL	4,289	4,289	0
AGRICULTURE	49,146	49,146	0
INSURANCE	24,372	24,372	0
CONSERVATION	10,041	10,041	0
ECONOMIC DEVELOPMENT	78,361	78,361	0
EDUCATION	125,387	125,387	0
HIGHER EDUCATION	61,004	61,004	0
HEALTH	77,654	77,654	0
HIGHWAYS	41,275	41,275	0
LABOR	98,645	98,645	0
MENTAL HEALTH	78,310	78,310	0
NATURAL RESOURCES	53,688	53,688	0
PUBLIC SAFETY	126,043	126,043	0
SOCIAL SERVICES	187,601	187,601	0
CORRECTIONS	69,480	69,480	0
ALL OTHER	1,121,797	55,150	1,066,647

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>2,844,391</u>	<u>1,777,744</u>	<u>1,066,647</u>



STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,179,264			2,179,264
BUILDING DEPRECIATION	51,974		51,974	
EQUIPMENT DEPRECIATION	853		853	
RETIREMENT/GROUP INSURANCE	1,184,635		1,184,635	
OASDHI	168,182		168,182	
BUILDING RENTAL	149,728		149,728	
INSURANCE	35		35	
COMM. OF ADMIN.	40,240	612	40,852	
BUDGET AND PLANNING	15,386	2,476	17,862	
ACCOUNTING		2,478	2,478	
PERSONNEL		19,298	19,298	
PURCHASING		216	216	
GENERAL SERVICES		1,116	1,116	
TREASURER		158	158	
SECRETARY OF STATE		23,089	23,089	
SECURITY		22,405	22,405	
REVENUE		2,453	2,453	
Total Allocated Additions:	1,611,033	74,301	1,685,334	1,685,334
Total To Be Allocated:	3,790,297	74,301		3,864,598

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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	2,061,116	0	517,752	1,506,264	37,100
Other Expense & Cost					
Departmental Expenditures	125,168	0	31,442	91,473	2,253
Capital Outlay	(7,020)	0	(1,784)	(5,130)	(126)
Departmental Totals					
Total Expenditures	2,179,264	0	547,430	1,592,607	39,227
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,179,264	0	547,430	1,592,607	39,227
Allocation Step 1					
Inbound- All Others	1,611,033	0	404,691	1,177,343	28,999
1st Allocation	3,790,297	0	952,121	2,769,950	68,226
Allocation Step 2					
Inbound- All Others	74,301	0	18,664	54,300	1,337
2nd Allocation	74,301	0	18,664	54,300	1,337
Total For 18 ACCOUNTING					
Total Allocated	3,864,598	0	970,785	2,824,250	69,563



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.	443	0.0350	334		334		334
INFORMATION TECHNOLOGY	23,141	1.8308	17,431		17,431		17,431
BUDGET AND PLANNING	615	0.0487	463		463		463
ACCOUNTING	1,316	0.1041	991		991		991
FACILITIES MANAG., DESIGN & CONST	12,117	0.9586	9,127		9,127	183	9,310
PERSONNEL	1,345	0.1064	1,013		1,013	20	1,033
PURCHASING	927	0.0733	698		698	14	712
GENERAL SERVICES	2,692	0.2130	2,028		2,028	41	2,069
TREASURER	1,114	0.0881	839		839	17	856
SECRETARY OF STATE	5,390	0.4264	4,060		4,060	81	4,141
SECURITY	775	0.0613	584		584	12	596
REVENUE	31,503	2.4923	23,730		23,730	475	24,205
LEGISLATURE	15,099	1.1945	11,374		11,374	228	11,602
JUDICIARY	92,796	7.3415	69,900		69,900	1,398	71,298
GOVERNOR	783	0.0619	590		590	12	602
LT. GOVERNOR	179	0.0142	135		135	3	138
AUDITOR	2,811	0.2224	2,117		2,117	42	2,159
ATTORNEY GENERAL	8,448	0.6684	6,364		6,364	127	6,491
AGRICULTURE	10,979	0.8686	8,270		8,270	165	8,435
INSURANCE	13,661	1.0808	10,290		10,290	206	10,496
CONSERVATION	42,527	3.3645	32,034		32,034	641	32,675
ECONOMIC DEVELOPMENT	16,654	1.3176	12,545		12,545	251	12,796
EDUCATION	45,582	3.6062	34,335		34,335	687	35,022
HIGHER EDUCATION	1,406	0.1112	1,059		1,059	21	1,080
HEALTH	42,581	3.3688	32,075		32,075	642	32,717
HIGHWAYS	129,304	10.2298	97,400		97,400	1,949	99,349
LABOR	15,528	1.2285	11,697		11,697	234	11,931
MENTAL HEALTH	174,255	13.7861	131,260		131,260	2,626	133,886

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	40,726	3.2220	30,677		30,677	614	31,291
PUBLIC SAFETY	122,733	9.7099	92,450		92,450	1,850	94,300
SOCIAL SERVICES	158,275	12.5218	119,223		119,223	2,385	121,608
CORRECTIONS	246,741	19.5208	185,861		185,861	3,717	189,578
ALL OTHER	1,549	0.1225	1,167		1,167	23	1,190
SubTotal	1,263,995	100.0000	952,121		952,121	18,664	970,785
Total	1,263,995	100.0000	952,121		952,121	18,664	970,785

Allocation Basis: Number of Paychecks, FY 2019

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.	327	0.0302	835		835		835
INFORMATION TECHNOLOGY	20,420	1.8833	52,166		52,166		52,166
BUDGET AND PLANNING	99	0.0091	253		253		253
ACCOUNTING	582	0.0537	1,487		1,487		1,487
FACILITIES MANAG., DESIGN & CONST	28,020	2.5842	71,581		71,581	1,432	73,013
PERSONNEL	503	0.0464	1,285		1,285	26	1,311
PURCHASING	378	0.0349	966		966	19	985
GENERAL SERVICES	44,573	4.1109	113,869		113,869	2,277	116,146
TREASURER	52,196	4.8139	133,343		133,343	2,667	136,010
SECRETARY OF STATE	4,844	0.4468	12,375		12,375	247	12,622
SECURITY	268	0.0247	685		685	14	699
REVENUE	34,127	3.1474	87,183		87,183	1,744	88,927
LEGISLATURE	8,205	0.7567	20,961		20,961	419	21,380
JUDICIARY	44,504	4.1045	113,692		113,692	2,274	115,966
GOVERNOR	562	0.0518	1,436		1,436	29	1,465
LT. GOVERNOR	90	0.0083	230		230	5	235
AUDITOR	1,216	0.1121	3,106		3,106	62	3,168
ATTORNEY GENERAL	6,907	0.6370	17,645		17,645	353	17,998
AGRICULTURE	13,924	1.2842	35,571		35,571	711	36,282
INSURANCE	7,103	0.6551	18,146		18,146	363	18,509
CONSERVATION	34,317	3.1650	87,668		87,668	1,753	89,421
ECONOMIC DEVELOPMENT	12,255	1.1302	31,307		31,307	626	31,933
EDUCATION	147,650	13.6172	377,196		377,196	7,542	384,738
HIGHER EDUCATION	3,696	0.3409	9,442		9,442	189	9,631
HEALTH	49,460	4.5616	126,353		126,353	2,527	128,880
HIGHWAYS	113,108	10.4317	288,952		288,952	5,779	294,731
LABOR	116,289	10.7250	297,078		297,078	5,941	303,019
MENTAL HEALTH	65,544	6.0450	167,442		167,442	3,349	170,791

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	29,172	2.6905	74,524		74,524	1,490	76,014
PUBLIC SAFETY	78,705	7.2588	201,064		201,064	4,021	205,085
SOCIAL SERVICES	114,809	10.5886	293,298		293,298	5,865	299,163
CORRECTIONS	48,826	4.5031	124,734		124,734	2,494	127,228
ALL OTHER	1,596	0.1472	4,077		4,077	82	4,159
SubTotal	1,084,275	100.0000	2,769,950		2,769,950	54,300	2,824,250
Total	1,084,275	100.0000	2,769,950		2,769,950	54,300	2,824,250

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	68,226		68,226	1,337	69,563
SubTotal	100	100.0000	68,226		68,226	1,337	69,563
Total	100	100.0000	68,226		68,226	1,337	69,563

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
COMM. OF ADMIN.	1,169	334	835	0
INFORMATION	69,597	17,431	52,166	0
BUDGET AND PLANNING	716	463	253	0
ACCOUNTING	2,478	991	1,487	0
FACILITIES MANAG.,	82,323	9,310	73,013	0
PERSONNEL	2,344	1,033	1,311	0
PURCHASING	1,697	712	985	0
GENERAL SERVICES	118,215	2,069	116,146	0
TREASURER	136,866	856	136,010	0
SECRETARY OF STATE	16,763	4,141	12,622	0
SECURITY	1,295	596	699	0
REVENUE	113,132	24,205	88,927	0
LEGISLATURE	32,982	11,602	21,380	0
JUDICIARY	187,264	71,298	115,966	0
GOVERNOR	2,067	602	1,465	0
LT. GOVERNOR	373	138	235	0
AUDITOR	5,327	2,159	3,168	0
ATTORNEY GENERAL	24,489	6,491	17,998	0
AGRICULTURE	44,717	8,435	36,282	0
INSURANCE	29,005	10,496	18,509	0
CONSERVATION	122,096	32,675	89,421	0
ECONOMIC DEVELOPMENT	44,729	12,796	31,933	0
EDUCATION	419,760	35,022	384,738	0
HIGHER EDUCATION	10,711	1,080	9,631	0
HEALTH	161,597	32,717	128,880	0
HIGHWAYS	394,080	99,349	294,731	0
LABOR	314,950	11,931	303,019	0
MENTAL HEALTH	304,677	133,886	170,791	0
NATURAL RESOURCES	107,305	31,291	76,014	0
PUBLIC SAFETY	299,385	94,300	205,085	0
SOCIAL SERVICES	420,771	121,608	299,163	0
CORRECTIONS	316,806	189,578	127,228	0
ALL OTHER	74,912	1,190	4,159	69,563

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	3,864,598	970,785	2,824,250	69,563



SCHEDULE 13
CF 2019

STATE OF MISSOURI
FACILITIES MANAGEMENT, DESIGN AND CONSTRUCTION
NATURE AND EXTENT OF SERVICES

The Division of Facilities Management, Design and Construction is responsible for the operation and maintenance of State owned buildings. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

MAXIMUS

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	86,354,856			86,354,856
BUILDING DEPRECIATION	255,281		255,281	
EQUIPMENT DEPRECIATION	4,523		4,523	
RETIREMENT/GROUP INSURANCE	9,625,685		9,625,685	
OASDHI	1,377,977		1,377,977	
BUILDING RENTAL	1,092,962		1,092,962	
WORKER'S COMPENSATION	586,506		586,506	
INSURANCE	395		395	
COMM. OF ADMIN.	364,316	5,537	369,853	
BUDGET AND PLANNING	103,833	16,711	120,544	
ACCOUNTING	80,708	1,615	82,323	
PERSONNEL		174,715	174,715	
PURCHASING		42,584	42,584	
GENERAL SERVICES		10,101	10,101	
TREASURER		3,351	3,351	
SECRETARY OF STATE		27,194	27,194	
SECURITY		60,526	60,526	
REVENUE		88	88	
Total Allocated Additions:	13,492,186	342,422	13,834,608	13,834,608
Total To Be Allocated:	99,847,042	342,422		100,189,464



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

	Total	General & Admin	SECTION II
<hr/>			
Wages & Benefits			
Salaries & Wages	19,273,389	0	19,273,389
<hr/>			
Other Expense & Cost			
Departmental Expenditures	70,524,839	0	70,524,839
Capital Outlay - Departmental	(3,443,372)	0	(3,443,372)
<hr/>			
Departmental Totals			
Total Expenditures	86,354,856	0	86,354,856
<hr/>			
Deductions			
Total Deductions	0	0	0
<hr/>			
Functional Cost	86,354,856	0	86,354,856
<hr/>			
Allocation Step 1			
Inbound- All Others	13,492,186	0	13,492,186
1st Allocation	99,847,042	0	99,847,042
<hr/>			
Allocation Step 2			
Inbound- All Others	342,422	0	342,422
2nd Allocation	342,422	0	342,422
<hr/>			
Total For 19 FACILTIES MANAG., DESIGN &			
Total Allocated	100,189,464	0	100,189,464



MAXIMUS

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

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	99,847,042		99,847,042	342,422	100,189,464
SubTotal	100	100.0000	99,847,042		99,847,042	342,422	100,189,464
Total	100	100.0000	99,847,042		99,847,042	342,422	100,189,464

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	100,189,464	100,189,464
Direct Billed	0	0
Total	<u>100,189,464</u>	<u>100,189,464</u>



STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities. Costs have been allocated based on the average number of employees 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:	3,694,071			3,694,071
BUILDING DEPRECIATION	73,451		73,451	
RETIREMENT/GROUP INSURANCE	1,170,814		1,170,814	
OASDHI	179,155		179,155	
BUILDING RENTAL	275,110		275,110	
UNEMPLOYMENT COMPENSATION	956		956	
INSURANCE	35		35	
COMM. OF ADMIN.	40,240	612	40,852	
BUDGET AND PLANNING	3,216	518	3,734	
ACCOUNTING	2,298	46	2,344	
PERSONNEL		19,298	19,298	
PURCHASING		792	792	
GENERAL SERVICES		1,116	1,116	
TREASURER		154	154	
SECRETARY OF STATE		5,317	5,317	
SECURITY		17,389	17,389	
REVENUE		122	122	
Total Allocated Additions:	1,745,275	45,364	1,790,639	1,790,639
Total To Be Allocated:	5,439,346	45,364		5,484,710

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

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	2,652,642	0	2,216,802	261,219	174,621
Other Expense & Cost					
Departmental Expenditures	1,045,778	0	526,348	62,023	457,407
Capital Outlays- Personnel Services	(4,349)	0	(3,881)	(458)	0
Departmental Totals					
Total Expenditures	3,694,071	0	2,739,259	322,784	632,028
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,694,071	0	2,739,259	322,784	632,028
Allocation Step 1					
Inbound- All Others	1,745,275	0	1,458,519	171,866	114,890
1st Allocation	5,439,346	0	4,197,778	494,650	746,918
Allocation Step 2					
Inbound- All Others	45,364	0	37,911	4,467	2,986
2nd Allocation	45,364	0	37,911	4,467	2,986
Total For 21 PERSONNEL					
Total Allocated	5,484,710	0	4,235,689	499,117	749,904

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	0.0329	1,382		1,382		1,382
INFORMATION TECHNOLOGY	968	1.7709	74,336		74,336		74,336
BUDGET AND PLANNING	26	0.0476	1,997		1,997		1,997
ACCOUNTING	56	0.1024	4,300		4,300		4,300
FACILITIES MANAG., DESIGN & CONST	507	0.9275	38,934		38,934		38,934
PERSONNEL	56	0.1024	4,300		4,300		4,300
PURCHASING	39	0.0713	2,995		2,995	28	3,023
GENERAL SERVICES	112	0.2049	8,601		8,601	80	8,681
TREASURER	46	0.0842	3,533		3,533	33	3,566
SECRETARY OF STATE	223	0.4080	17,125		17,125	159	17,284
SECURITY	37	0.0677	2,841		2,841	26	2,867
REVENUE	1,296	2.3709	99,525		99,525	926	100,451
LEGISLATURE	652	1.1928	50,070		50,070	466	50,536
JUDICIARY	4,035	7.3816	309,863		309,863	2,885	312,748
GOVERNOR	33	0.0604	2,534		2,534	24	2,558
LT. GOVERNOR	8	0.0146	614		614	6	620
AUDITOR	116	0.2122	8,908		8,908	83	8,991
ATTORNEY GENERAL	347	0.6348	26,647		26,647	248	26,895
AGRICULTURE	431	0.7885	33,098		33,098	308	33,406
INSURANCE	744	1.3611	57,135		57,135	532	57,667
CONSERVATION	1,835	3.3569	140,917		140,917	1,312	142,229
ECONOMIC DEVELOPMENT	793	1.4507	60,897		60,897	567	61,464
EDUCATION	2,511	4.5936	192,829		192,829	1,795	194,624
HIGHER EDUCATION	58	0.1061	4,454		4,454	41	4,495
HEALTH	1,794	3.2819	137,768		137,768	1,282	139,050
HIGHWAYS	5,497	10.0562	422,135		422,135	3,930	426,065
LABOR	657	1.2019	50,454		50,454	470	50,924
MENTAL HEALTH	7,704	14.0936	591,619		591,619	5,507	597,126

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
NATURAL RESOURCES	1,830	3.3478	140,533		140,533	1,308	141,841
PUBLIC SAFETY	5,453	9.9757	418,756		418,756	3,898	422,654
SOCIAL SERVICES	6,537	11.9587	502,001		502,001	4,673	506,674
CORRECTIONS	10,179	18.6213	781,685		781,685	7,278	788,963
ALL OTHER	65	0.1189	4,992		4,992	46	5,038
SubTotal	54,663	100.0000	4,197,778		4,197,778	37,911	4,235,689
Total	54,663	100.0000	4,197,778		4,197,778	37,911	4,235,689

Allocation Basis: Average Number of Total Employees by Department, FY 2019

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

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - HR CALL CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	18	0.9746	4,821		4,821		4,821
INFORMATION TECHNOLOGY	968	52.4094	259,241		259,241		259,241
BUDGET AND PLANNING	26	1.4077	6,963		6,963		6,963
ACCOUNTING	56	3.0319	14,998		14,998		14,998
FACILITIES MANAG., DESIGN & CONST	507	27.4499	135,781		135,781		135,781
PERSONNEL	56	3.0319	14,998		14,998		14,998
PURCHASING	39	2.1115	10,445		10,445	807	11,252
GENERAL SERVICES	112	6.0639	29,995		29,995	2,316	32,311
ALL OTHER	65	3.5192	17,408		17,408	1,344	18,752
SubTotal	1,847	100.0000	494,650		494,650	4,467	499,117
Total	1,847	100.0000	494,650		494,650	4,467	499,117

Allocation Basis: Average Number of OA Employees, FY 2019

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	746,918		746,918	2,986	749,904
SubTotal	100	100.0000	746,918		746,918	2,986	749,904
Total	100	100.0000	746,918		746,918	2,986	749,904

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE	HR CALL CENTER	SECTION II
COMM. OF ADMIN.	6,203	1,382	4,821
INFORMATION	333,577	74,336	259,241
BUDGET AND PLANNING	8,960	1,997	6,963
ACCOUNTING	19,298	4,300	14,998
FACILITIES MANAG.,	174,715	38,934	135,781
PERSONNEL	19,298	4,300	14,998
PURCHASING	14,275	3,023	11,252
GENERAL SERVICES	40,992	8,681	32,311
TREASURER	3,566	3,566	0
SECRETARY OF STATE	17,284	17,284	0
SECURITY	2,867	2,867	0
REVENUE	100,451	100,451	0
LEGISLATURE	50,536	50,536	0
JUDICIARY	312,748	312,748	0
GOVERNOR	2,558	2,558	0
LT. GOVERNOR	620	620	0
AUDITOR	8,991	8,991	0
ATTORNEY GENERAL	26,895	26,895	0
AGRICULTURE	33,406	33,406	0
INSURANCE	57,667	57,667	0
CONSERVATION	142,229	142,229	0
ECONOMIC DEVELOPMENT	61,464	61,464	0
EDUCATION	194,624	194,624	0
HIGHER EDUCATION	4,495	4,495	0
HEALTH	139,050	139,050	0
HIGHWAYS	426,065	426,065	0
LABOR	50,924	50,924	0
MENTAL HEALTH	597,126	597,126	0
NATURAL RESOURCES	141,841	141,841	0
PUBLIC SAFETY	422,654	422,654	0
SOCIAL SERVICES	506,674	506,674	0
CORRECTIONS	788,963	788,963	0
ALL OTHER	773,694	5,038	18,752
			749,904



MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		HR CALL CENTER	SECTION II
Direct Billed	0	0	0	0
Total	5,484,710	4,235,689	499,117	749,904



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 2019.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,909,843			1,909,843
BUILDING DEPRECIATION	40,395		40,395	
EQUIPMENT DEPRECIATION	458		458	
RETIREMENT/GROUP INSURANCE	902,363		902,363	
OASDHI	141,593		141,593	
BUILDING RENTAL	102,145		102,145	
WORKER'S COMPENSATION	74,072		74,072	
INSURANCE	24		24	
COMM. OF ADMIN.	28,024	426	28,450	
BUDGET AND PLANNING	2,304	371	2,675	
ACCOUNTING	1,664	33	1,697	
PERSONNEL	13,440	835	14,275	
PURCHASING		131	131	
GENERAL SERVICES		777	777	
TREASURER		109	109	
SECURITY		13,710	13,710	
REVENUE		46	46	
Total Allocated Additions:	1,306,482	16,438	1,322,920	1,322,920
Total To Be Allocated:	3,216,325	16,438		3,232,763

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

	Total	General & Admin	OPERATING
Wages & Benefits			
Salaries & Wages	1,826,108	0	1,826,108
Other Expense & Cost			
Departmental Expenditures	283,735	0	283,735
Capital Outlay - Departmental	0	0	0
Refunds	(200,000)	0	(200,000)
Departmental Totals			
Total Expenditures	1,909,843	0	1,909,843
Deductions			
Total Deductions	0	0	0
Functional Cost	1,909,843	0	1,909,843
Allocation Step 1			
Inbound- All Others	1,306,482	0	1,306,482
1st Allocation	3,216,325	0	3,216,325
Allocation Step 2			
Inbound- All Others	16,438	0	16,438
2nd Allocation	16,438	0	16,438
Total For 22 PURCHASING			
Total Allocated	3,232,763	0	3,232,763



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.	25,211	0.0025	80		80		80
INFORMATION TECHNOLOGY	82,505,995	8.1348	261,643		261,643		261,643
BUDGET AND PLANNING	771	0.0001	2		2		2
ACCOUNTING	68,120	0.0067	216		216		216
FACILITIES MANAG., DESIGN & CONST	13,428,334	1.3240	42,584		42,584		42,584
PERSONNEL	249,729	0.0246	792		792		792
PURCHASING	41,463	0.0041	131		131		131
GENERAL SERVICES	13,616,842	1.3426	43,182		43,182	244	43,426
TREASURER	1,151,720	0.1136	3,652		3,652	21	3,673
SECRETARY OF STATE	11,213,125	1.1056	35,559		35,559	201	35,760
SECURITY	173,268	0.0171	549		549	3	552
REVENUE	12,117,858	1.1948	38,428		38,428	217	38,645
GOVERNOR	12,754	0.0013	40		40		40
AUDITOR	553,347	0.0546	1,755		1,755	10	1,765
ATTORNEY GENERAL	1,557,040	0.1535	4,938		4,938	28	4,966
AGRICULTURE	3,195,675	0.3151	10,134		10,134	57	10,191
INSURANCE	1,555,545	0.1534	4,933		4,933	28	4,961
CONSERVATION	23,270,117	2.2944	73,794		73,794	417	74,211
ECONOMIC DEVELOPMENT	13,869,882	1.3675	43,984		43,984	248	44,232
EDUCATION	95,268,959	9.3932	302,117		302,117	1,706	303,823
HIGHER EDUCATION	9,232,125	0.9103	29,277		29,277	165	29,442
HEALTH	81,879,969	8.0731	259,658		259,658	1,466	261,124
LABOR	1,080,359	0.1065	3,426		3,426	19	3,445
MENTAL HEALTH	45,025,690	4.4394	142,785		142,785	806	143,591
NATURAL RESOURCES	6,448,436	0.6358	20,449		20,449	115	20,564
PUBLIC SAFETY	59,574,203	5.8738	188,922		188,922	1,067	189,989
SOCIAL SERVICES	319,850,295	31.5361	1,014,311		1,014,311	5,729	1,020,040
CORRECTIONS	217,110,719	21.4065	688,501		688,501	3,888	692,389

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	152,320	0.0150	483		483	3	486
SubTotal	1,014,229,871	100.0000	3,216,325		3,216,325	16,438	3,232,763
Total	1,014,229,871	100.0000	3,216,325		3,216,325	16,438	3,232,763

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.	80	80
INFORMATION	261,643	261,643
BUDGET AND PLANNING	2	2
ACCOUNTING	216	216
FACILITIES MANAG.,	42,584	42,584
PERSONNEL	792	792
PURCHASING	131	131
GENERAL SERVICES	43,426	43,426
TREASURER	3,673	3,673
SECRETARY OF STATE	35,760	35,760
SECURITY	552	552
REVENUE	38,645	38,645
GOVERNOR	40	40
AUDITOR	1,765	1,765
ATTORNEY GENERAL	4,966	4,966
AGRICULTURE	10,191	10,191
INSURANCE	4,961	4,961
CONSERVATION	74,211	74,211
ECONOMIC DEVELOPMENT	44,232	44,232
EDUCATION	303,823	303,823
HIGHER EDUCATION	29,442	29,442
HEALTH	261,124	261,124
LABOR	3,445	3,445
MENTAL HEALTH	143,591	143,591
NATURAL RESOURCES	20,564	20,564
PUBLIC SAFETY	189,989	189,989
SOCIAL SERVICES	1,020,040	1,020,040
CORRECTIONS	692,389	692,389
ALL OTHER	486	486
Direct Billed	0	0

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING
Total	3,232,763	3,232,763



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**

Fiscal Year 2019 Carry Forward

2019

Version 1.0014-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,508,848			17,508,848
BUILDING DEPRECIATION	40,586		40,586	
EQUIPMENT DEPRECIATION	46,399		46,399	
RETIREMENT/GROUP INSURANCE	2,040,444		2,040,444	
OASDHI	275,432		275,432	
BUILDING RENTAL	263,533		263,533	
WORKER'S COMPENSATION	17,211		17,211	
INSURANCE	24,634		24,634	
COMM. OF ADMIN.	80,480	1,223	81,703	
BUDGET AND PLANNING	2,608	420	3,028	
ACCOUNTING	115,897	2,318	118,215	
PERSONNEL	38,596	2,396	40,992	
PURCHASING	43,182	244	43,426	
GENERAL SERVICES		2,231	2,231	
TREASURER		3,947	3,947	
SECRETARY OF STATE		13	13	
SECURITY		10,032	10,032	
REVENUE		1,004	1,004	
Total Allocated Additions:	2,989,002	23,828	3,012,830	3,012,830
Total To Be Allocated:	20,497,850	23,828		20,521,678

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

	Total	General & Admin	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Wages & Benefits					
Salaries & Wages	3,578,973	0	640,782	2,289,270	648,921
Other Expense & Cost					
Departmental Expenditures	44,661,953	0	29,441,548	13,609,131	1,611,274
General and Administrative	261,258	0	46,776	167,112	47,370
Unallowable Risk Management	(29,424,523)	0	(29,424,523)	0	0
Capital Outlay - Departmental	(1,565,235)	0	0	(1,562,285)	(2,950)
Capital Outlay - G & A	(3,578)	0	(641)	(2,289)	(648)
Departmental Totals					
Total Expenditures	17,508,848	0	703,942	14,500,939	2,303,967
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	17,508,848	0	703,942	14,500,939	2,303,967
Allocation Step 1					
Inbound- All Others	2,989,002	0	535,153	1,911,899	541,950
1st Allocation	20,497,850	0	1,239,095	16,412,838	2,845,917
Allocation Step 2					
Inbound- All Others	23,828	0	4,266	15,242	4,320
2nd Allocation	23,828	0	4,266	15,242	4,320
Total For 23 GENERAL SERVICES					
Total Allocated	20,521,678	0	1,243,361	16,428,080	2,850,237



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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	18	0.0289	359		359		359
INFORMATION TECHNOLOGY	968	1.5564	19,285		19,285		19,285
BUDGET AND PLANNING	26	0.0418	518		518		518
ACCOUNTING	56	0.0900	1,116		1,116		1,116
FACILITIES MANAG., DESIGN & CONST	507	0.8152	10,101		10,101		10,101
PERSONNEL	56	0.0900	1,116		1,116		1,116
PURCHASING	39	0.0627	777		777		777
GENERAL SERVICES	112	0.1801	2,231		2,231		2,231
TREASURER	46	0.0740	916		916	3	919
SECRETARY OF STATE	223	0.3586	4,443		4,443	16	4,459
SECURITY	37	0.0595	737		737	3	740
REVENUE	1,296	2.0838	25,820		25,820	92	25,912
LEGISLATURE	652	1.0483	12,990		12,990	46	13,036
JUDICIARY	4,035	6.4877	80,388		80,388	285	80,673
GOVERNOR	33	0.0531	657		657	2	659
LT. GOVERNOR	8	0.0129	159		159	1	160
AUDITOR	116	0.1865	2,311		2,311	8	2,319
ATTORNEY GENERAL	347	0.5579	6,913		6,913	25	6,938
AGRICULTURE	431	0.6930	8,587		8,587	30	8,617
INSURANCE	743	1.1946	14,803		14,803	52	14,855
CONSERVATION	1,835	2.9504	36,558		36,558	130	36,688
ECONOMIC DEVELOPMENT	793	1.2750	15,799		15,799	56	15,855
EDUCATION	2,512	4.0389	50,046		50,046	177	50,223
HIGHER EDUCATION	58	0.0933	1,156		1,156	4	1,160
HEALTH	1,794	2.8845	35,741		35,741	127	35,868
HIGHWAYS	5,497	8.8383	109,515		109,515	388	109,903
LABOR	657	1.0564	13,089		13,089	46	13,135
MENTAL HEALTH	7,704	12.3868	153,485		153,485	544	154,029

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	1,830	2.9424	36,459		36,459	129	36,588
PUBLIC SAFETY	5,453	8.7676	108,639		108,639	385	109,024
SOCIAL SERVICES	6,537	10.5105	130,235		130,235	462	130,697
CORRECTIONS	10,179	16.3661	202,793		202,793	719	203,512
ALL OTHER	7,597	12.2148	151,353		151,353	536	151,889
SubTotal	62,195	100.0000	1,239,095		1,239,095	4,266	1,243,361
Total	62,195	100.0000	1,239,095		1,239,095	4,266	1,243,361

Allocation Basis: Total Number of Employees, FY 2019

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

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

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	16,412,838		16,412,838	15,242	16,428,080
SubTotal	100	100.0000	16,412,838		16,412,838	15,242	16,428,080
Total	100	100.0000	16,412,838		16,412,838	15,242	16,428,080

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	2,845,917		2,845,917	4,320	2,850,237
SubTotal	100	100.0000	2,845,917		2,845,917	4,320	2,850,237
Total	100	100.0000	2,845,917		2,845,917	4,320	2,850,237

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.	359	359	0	0
INFORMATION	19,285	19,285	0	0
BUDGET AND PLANNING	518	518	0	0
ACCOUNTING	1,116	1,116	0	0
FACILITIES MANAG.,	10,101	10,101	0	0
PERSONNEL	1,116	1,116	0	0
PURCHASING	777	777	0	0
GENERAL SERVICES	2,231	2,231	0	0
TREASURER	919	919	0	0
SECRETARY OF STATE	4,459	4,459	0	0
SECURITY	740	740	0	0
REVENUE	25,912	25,912	0	0
LEGISLATURE	13,036	13,036	0	0
JUDICIARY	80,673	80,673	0	0
GOVERNOR	659	659	0	0
LT. GOVERNOR	160	160	0	0
AUDITOR	2,319	2,319	0	0
ATTORNEY GENERAL	6,938	6,938	0	0
AGRICULTURE	8,617	8,617	0	0
INSURANCE	14,855	14,855	0	0
CONSERVATION	36,688	36,688	0	0
ECONOMIC DEVELOPMENT	15,855	15,855	0	0
EDUCATION	50,223	50,223	0	0
HIGHER EDUCATION	1,160	1,160	0	0
HEALTH	35,868	35,868	0	0
HIGHWAYS	109,903	109,903	0	0
LABOR	13,135	13,135	0	0
MENTAL HEALTH	154,029	154,029	0	0
NATURAL RESOURCES	36,588	36,588	0	0
PUBLIC SAFETY	109,024	109,024	0	0
SOCIAL SERVICES	130,697	130,697	0	0
CORRECTIONS	203,512	203,512	0	0
ALL OTHER	19,430,206	151,889	16,428,080	2,850,237

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	<u>20,521,678</u>	<u>1,243,361</u>	<u>16,428,080</u>	<u>2,850,237</u>



STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of payment voucher document transactions is included in the total count of all warrants.

Advertising costs for the unclaimed property division of the Treasurer's Office, and refunds have been identified separately and disallowed. The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,790,303			3,790,303
BUILDING DEPRECIATION	70,862		70,862	
RETIREMENT/GROUP INSURANCE	1,030,855		1,030,855	
OASDHI	158,482		158,482	
BUILDING RENTAL	189,092		189,092	
INSURANCE	29		29	
BUDGET AND PLANNING	1,956	315	2,271	
ACCOUNTING	134,182	2,684	136,866	
PERSONNEL	3,533	33	3,566	
PURCHASING	3,652	21	3,673	
GENERAL SERVICES	916	3	919	
TREASURER		4,451	4,451	
SECRETARY OF STATE		45,817	45,817	
SECURITY		15,048	15,048	
REVENUE		73	73	
Total Allocated Additions:	1,593,559	68,445	1,662,004	1,662,004
Total To Be Allocated:	5,383,862	68,445		5,452,307

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	2,175,245	0	111,856	2,063,389
Other Expense & Cost				
Departmental Expenditures	1,665,920	0	85,628	1,580,292
Refunds	45,260,321	0	0	45,260,321
Capital Outlay- Departmental	(50,862)	0	(2,614)	(48,248)
Refunds	(45,260,321)	0	0	(45,260,321)
Departmental Totals				
Total Expenditures	3,790,303	0	194,870	3,595,433
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
	3,790,303	0	194,870	3,595,433
Allocation Step 1				
Inbound- All Others	1,593,559	0	81,944	1,511,615
1st Allocation	5,383,862	0	276,814	5,107,048
Allocation Step 2				
Inbound- All Others	68,445	0	3,520	64,925
2nd Allocation	68,445	0	3,520	64,925
Total For 24 TREASURER				
Total Allocated	5,452,307	0	280,334	5,171,973

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.	770	0.0232	64		64		64
INFORMATION TECHNOLOGY	43,561	1.3140	3,637		3,637		3,637
BUDGET AND PLANNING	714	0.0215	60		60		60
ACCOUNTING	1,898	0.0573	158		158		158
FACILITIES MANAG., DESIGN & CONST	40,137	1.2107	3,351		3,351		3,351
PERSONNEL	1,848	0.0557	154		154		154
PURCHASING	1,305	0.0394	109		109		109
GENERAL SERVICES	47,265	1.4257	3,947		3,947		3,947
TREASURER	53,310	1.6081	4,451		4,451		4,451
SECRETARY OF STATE	10,234	0.3087	855		855	12	867
SECURITY	1,043	0.0315	87		87	1	88
REVENUE	640,492	19.3201	53,481		53,481	722	54,203
LEGISLATURE	23,304	0.7030	1,946		1,946	26	1,972
JUDICIARY	137,300	4.1416	11,464		11,464	155	11,619
GOVERNOR	1,345	0.0406	112		112	2	114
LT. GOVERNOR	269	0.0081	22		22		22
AUDITOR	4,027	0.1215	336		336	5	341
ATTORNEY GENERAL	15,355	0.4632	1,282		1,282	17	1,299
AGRICULTURE	24,903	0.7512	2,079		2,079	28	2,107
INSURANCE	20,764	0.6263	1,734		1,734	23	1,757
CONSERVATION	76,844	2.3180	6,416		6,416	87	6,503
ECONOMIC DEVELOPMENT	28,909	0.8720	2,414		2,414	33	2,447
EDUCATION	193,232	5.8287	16,135		16,135	218	16,353
HIGHER EDUCATION	5,102	0.1539	426		426	6	432
HEALTH	92,041	2.7764	7,685		7,685	104	7,789
HIGHWAYS	242,412	7.3122	20,241		20,241	273	20,514
LABOR	131,817	3.9762	11,007		11,007	149	11,156
MENTAL HEALTH	239,799	7.2334	20,023		20,023	270	20,293

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	69,898	2.1084	5,836		5,836	79	5,915
PUBLIC SAFETY	201,438	6.0763	16,820		16,820	227	17,047
SOCIAL SERVICES	658,933	19.8763	55,024		55,024	739	55,763
CORRECTIONS	295,567	8.9156	24,680		24,680	333	25,013
ALL OTHER	9,321	0.2812	778		778	11	789
SubTotal	3,315,157	100.0000	276,814		276,814	3,520	280,334
Total	3,315,157	100.0000	276,814		276,814	3,520	280,334

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

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

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	5,107,048		5,107,048	64,925	5,171,973
SubTotal	100	100.0000	5,107,048		5,107,048	64,925	5,171,973
Total	100	100.0000	5,107,048		5,107,048	64,925	5,171,973

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.	64	64	0
INFORMATION	3,637	3,637	0
BUDGET AND PLANNING	60	60	0
ACCOUNTING	158	158	0
FACILITIES MANAG.,	3,351	3,351	0
PERSONNEL	154	154	0
PURCHASING	109	109	0
GENERAL SERVICES	3,947	3,947	0
TREASURER	4,451	4,451	0
SECRETARY OF STATE	867	867	0
SECURITY	88	88	0
REVENUE	54,203	54,203	0
LEGISLATURE	1,972	1,972	0
JUDICIARY	11,619	11,619	0
GOVERNOR	114	114	0
LT. GOVERNOR	22	22	0
AUDITOR	341	341	0
ATTORNEY GENERAL	1,299	1,299	0
AGRICULTURE	2,107	2,107	0
INSURANCE	1,757	1,757	0
CONSERVATION	6,503	6,503	0
ECONOMIC DEVELOPMENT	2,447	2,447	0
EDUCATION	16,353	16,353	0
HIGHER EDUCATION	432	432	0
HEALTH	7,789	7,789	0
HIGHWAYS	20,514	20,514	0
LABOR	11,156	11,156	0
MENTAL HEALTH	20,293	20,293	0
NATURAL RESOURCES	5,915	5,915	0
PUBLIC SAFETY	17,047	17,047	0
SOCIAL SERVICES	55,763	55,763	0
CORRECTIONS	25,013	25,013	0
ALL OTHER	5,172,762	789	5,171,973

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>5,452,307</u>	<u>280,334</u>	<u>5,171,973</u>



STATE OF MISSOURI

SECRETARY OF STATE

NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	29,877,372			29,877,372
BUILDING DEPRECIATION	495,276		495,276	
RETIREMENT/GROUP INSURANCE	4,469,706		4,469,706	
OASDHI	646,923		646,923	
BUILDING RENTAL	1,551,470		1,551,470	
WORKER'S COMPENSATION	25,441		25,441	
UNEMPLOYMENT COMPENSATION	311		311	
INSURANCE	147		147	
BUDGET AND PLANNING	8,041	1,294	9,335	
ACCOUNTING	16,435	328	16,763	
PERSONNEL	17,125	159	17,284	
PURCHASING	35,559	201	35,760	
GENERAL SERVICES	4,443	16	4,459	
TREASURER	855	12	867	
SECRETARY OF STATE		161,549	161,549	
SECURITY		69,889	69,889	
REVENUE		509	509	
Total Allocated Additions:	7,271,732	233,957	7,505,689	7,505,689
Total To Be Allocated:	37,149,104	233,957		37,383,061



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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	7,036,835	0	2,016,935	5,019,900
Other Expense & Cost				
Departmental Expenditures	19,011,787	0	441,542	18,570,245
General and Administrative	4,594,580	0	1,316,923	3,277,657
Capital Outlay - Departmental	(189,798)	0	(43,764)	(146,034)
Capital Outlay - G & A	(576,032)	0	(165,105)	(410,927)
Postage	0	0	0	0
Departmental Totals				
Total Expenditures	29,877,372	0	3,566,531	26,310,841
Deductions				
Total Deductions	0	0	0	0
Functional Cost	29,877,372	0	3,566,531	26,310,841
Allocation Step 1				
Inbound- All Others	7,271,732	0	2,084,262	5,187,470
1st Allocation	37,149,104	0	5,650,793	31,498,311
Allocation Step 2				
Inbound- All Others	233,957	0	67,058	166,899
2nd Allocation	233,957	0	67,058	166,899
Total For 25 SECRETARY OF STATE				
Total Allocated	37,383,061	0	5,717,851	31,665,210



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.	74	0.0169	955		955		955
INFORMATION TECHNOLOGY	103	0.0235	1,329		1,329		1,329
ACCOUNTING	1,789	0.4086	23,089		23,089		23,089
FACILITIES MANAG., DESIGN & CONST	2,107	0.4812	27,194		27,194		27,194
PERSONNEL	412	0.0941	5,317		5,317		5,317
GENERAL SERVICES	1	0.0002	13		13		13
TREASURER	3,550	0.8108	45,817		45,817		45,817
SECRETARY OF STATE	12,517	2.8589	161,549		161,549		161,549
SECURITY	67	0.0153	865		865	11	876
REVENUE	1,242	0.2837	16,030		16,030	200	16,230
LEGISLATURE	1,143	0.2611	14,752		14,752	184	14,936
JUDICIARY	56,446	12.8922	728,511		728,511	9,071	737,582
GOVERNOR	213	0.0486	2,749		2,749	34	2,783
LT. GOVERNOR	6	0.0014	77		77	1	78
AUDITOR	1,481	0.3383	19,114		19,114	238	19,352
ATTORNEY GENERAL	76,019	17.3626	981,127		981,127	12,217	993,344
AGRICULTURE	1,025	0.2341	13,229		13,229	165	13,394
INSURANCE	11,100	2.5352	143,260		143,260	1,784	145,044
CONSERVATION	347	0.0793	4,478		4,478	56	4,534
ECONOMIC DEVELOPMENT	5,256	1.2005	67,836		67,836	845	68,681
EDUCATION	5,949	1.3587	76,780		76,780	956	77,736
HIGHER EDUCATION	2,584	0.5902	33,350		33,350	415	33,765
HEALTH	13,729	3.1357	177,191		177,191	2,206	179,397
HIGHWAYS	1,409	0.3218	18,185		18,185	226	18,411
LABOR	17,796	4.0646	229,681		229,681	2,860	232,541
MENTAL HEALTH	19,538	4.4625	252,164		252,164	3,140	255,304
NATURAL RESOURCES	13,384	3.0569	172,738		172,738	2,151	174,889
PUBLIC SAFETY	22,888	5.2276	295,400		295,400	3,678	299,078

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

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	76,993	17.5851	993,697		993,697	12,373	1,006,070
CORRECTIONS	83,482	19.0671	1,077,448		1,077,448	13,414	1,090,862
ALL OTHER	5,181	1.1833	66,868		66,868	833	67,701
SubTotal	437,831	100.0000	5,650,793		5,650,793	67,058	5,717,851
Total	437,831	100.0000	5,650,793		5,650,793	67,058	5,717,851

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	31,498,311		31,498,311	166,899	31,665,210
SubTotal	100	100.0000	31,498,311		31,498,311	166,899	31,665,210
Total	100	100.0000	31,498,311		31,498,311	166,899	31,665,210

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.	955	955	0
INFORMATION	1,329	1,329	0
ACCOUNTING	23,089	23,089	0
FACILITIES MANAG.,	27,194	27,194	0
PERSONNEL	5,317	5,317	0
GENERAL SERVICES	13	13	0
TREASURER	45,817	45,817	0
SECRETARY OF STATE	161,549	161,549	0
SECURITY	876	876	0
REVENUE	16,230	16,230	0
LEGISLATURE	14,936	14,936	0
JUDICIARY	737,582	737,582	0
GOVERNOR	2,783	2,783	0
LT. GOVERNOR	78	78	0
AUDITOR	19,352	19,352	0
ATTORNEY GENERAL	993,344	993,344	0
AGRICULTURE	13,394	13,394	0
INSURANCE	145,044	145,044	0
CONSERVATION	4,534	4,534	0
ECONOMIC DEVELOPMENT	68,681	68,681	0
EDUCATION	77,736	77,736	0
HIGHER EDUCATION	33,765	33,765	0
HEALTH	179,397	179,397	0
HIGHWAYS	18,411	18,411	0
LABOR	232,541	232,541	0
MENTAL HEALTH	255,304	255,304	0
NATURAL RESOURCES	174,889	174,889	0
PUBLIC SAFETY	299,078	299,078	0
SOCIAL SERVICES	1,006,070	1,006,070	0
CORRECTIONS	1,090,862	1,090,862	0
ALL OTHER	31,732,911	67,701	31,665,210

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
Direct Billed	0	0	0
Total	37,383,061	5,717,851	31,665,210



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:	1,244,257			1,244,257
BUILDING DEPRECIATION	4,096		4,096	
RETIREMENT/GROUP INSURANCE	661,576		661,576	
OASDHI	98,239		98,239	
INSURANCE	23		23	
BUDGET AND PLANNING	2,869	462	3,331	
ACCOUNTING	1,269	26	1,295	
PERSONNEL	2,841	26	2,867	
PURCHASING	549	3	552	
GENERAL SERVICES	737	3	740	
TREASURER	87	1	88	
SECRETARY OF STATE	865	11	876	
SECURITY		12,038	12,038	
Total Allocated Additions:	773,151	12,570	785,721	785,721
Total To Be Allocated:	2,017,408	12,570		2,029,978

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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,402,835	0	1,402,835
Other Expense & Cost			
Departmental Expenditures	98,753	0	98,753
General and Administrative	16,429	0	16,429
Capital Outlay - Departmental	0	0	0
Capital Outlay - G/A	0	0	0
Unallowable Security	(273,760)	0	(273,760)
Departmental Totals			
Total Expenditures	1,244,257	0	1,244,257
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,244,257	0	1,244,257
Allocation Step 1			
Inbound- All Others	773,151	0	773,151
1st Allocation	2,017,408	0	2,017,408
Allocation Step 2			
Inbound- All Others	12,570	0	12,570
2nd Allocation	12,570	0	12,570
Total For 26 SECURITY			
Total Allocated	2,029,978	0	2,029,978



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.	11	0.1823	3,678		3,678		3,678
INFORMATION TECHNOLOGY	638	10.5752	213,344		213,344		213,344
BUDGET AND PLANNING	26	0.4310	8,694		8,694		8,694
ACCOUNTING	67	1.1106	22,405		22,405		22,405
FACILITIES MANAG., DESIGN & CONST	181	3.0002	60,526		60,526		60,526
PERSONNEL	52	0.8619	17,389		17,389		17,389
PURCHASING	41	0.6796	13,710		13,710		13,710
GENERAL SERVICES	30	0.4973	10,032		10,032		10,032
TREASURER	45	0.7459	15,048		15,048		15,048
SECRETARY OF STATE	209	3.4643	69,889		69,889		69,889
SECURITY	36	0.5967	12,038		12,038		12,038
REVENUE	932	15.4481	311,657		311,657	2,496	314,153
LEGISLATURE	426	7.0612	142,452		142,452	1,140	143,592
JUDICIARY	76	1.2597	25,414		25,414	203	25,617
GOVERNOR	34	0.5636	11,369		11,369	91	11,460
LT. GOVERNOR	8	0.1326	2,675		2,675	21	2,696
AUDITOR	87	1.4421	29,092		29,092	233	29,325
ATTORNEY GENERAL	201	3.3317	67,213		67,213	538	67,751
AGRICULTURE	4	0.0663	1,338		1,338	11	1,349
INSURANCE	219	3.6300	73,233		73,233	586	73,819
ECONOMIC DEVELOPMENT	428	7.0943	143,121		143,121	1,145	144,266
EDUCATION	299	4.9561	99,984		99,984	800	100,784
HIGHER EDUCATION	59	0.9780	19,729		19,729	158	19,887
HEALTH	116	1.9228	38,790		38,790	310	39,100
HIGHWAYS	541	8.9673	180,908		180,908	1,448	182,356
LABOR	286	4.7406	95,637		95,637	765	96,402
NATURAL RESOURCES	330	5.4699	110,351		110,351	883	111,234
PUBLIC SAFETY	234	3.8787	78,249		78,249	626	78,875

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	394	6.5307	131,752		131,752	1,054	132,806
CORRECTIONS	1	0.0166	334		334	3	337
ALL OTHER	22	0.3647	7,357		7,357	59	7,416
SubTotal	6,033	100.0000	2,017,408		2,017,408	12,570	2,029,978
Total	6,033	100.0000	2,017,408		2,017,408	12,570	2,029,978

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.	3,678	3,678
INFORMATION	213,344	213,344
BUDGET AND PLANNING	8,694	8,694
ACCOUNTING	22,405	22,405
FACILITIES MANAG.,	60,526	60,526
PERSONNEL	17,389	17,389
PURCHASING	13,710	13,710
GENERAL SERVICES	10,032	10,032
TREASURER	15,048	15,048
SECRETARY OF STATE	69,889	69,889
SECURITY	12,038	12,038
REVENUE	314,153	314,153
LEGISLATURE	143,592	143,592
JUDICIARY	25,617	25,617
GOVERNOR	11,460	11,460
LT. GOVERNOR	2,696	2,696
AUDITOR	29,325	29,325
ATTORNEY GENERAL	67,751	67,751
AGRICULTURE	1,349	1,349
INSURANCE	73,819	73,819
ECONOMIC DEVELOPMENT	144,266	144,266
EDUCATION	100,784	100,784
HIGHER EDUCATION	19,887	19,887
HEALTH	39,100	39,100
HIGHWAYS	182,356	182,356
LABOR	96,402	96,402
NATURAL RESOURCES	111,234	111,234
PUBLIC SAFETY	78,875	78,875
SOCIAL SERVICES	132,806	132,806
CORRECTIONS	337	337
ALL OTHER	7,416	7,416

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Direct Billed	0	0
Total	<u>2,029,978</u>	<u>2,029,978</u>



STATE OF MISSOURI

REVENUE

NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	510,920,795			510,920,795
BUILDING DEPRECIATION	716,204		716,204	
RETIREMENT/GROUP INSURANCE	24,114,440		24,114,440	
OASDHI	3,305,364		3,305,364	
BUILDING RENTAL	2,819,139		2,819,139	
WORKER'S COMPENSATION	70,839		70,839	
UNEMPLOYMENT COMPENSATION	29,639		29,639	
INSURANCE	1,202		1,202	
BUDGET AND PLANNING	37,422	6,023	43,445	
ACCOUNTING	110,913	2,219	113,132	
PERSONNEL	99,525	926	100,451	
PURCHASING	38,428	217	38,645	
GENERAL SERVICES	25,820	92	25,912	
TREASURER	53,481	722	54,203	
SECRETARY OF STATE	16,030	200	16,230	
SECURITY	311,657	2,496	314,153	
REVENUE		71,420	71,420	
Total Allocated Additions:	31,750,103	84,315	31,834,418	31,834,418
Total To Be Allocated:	542,670,898	84,315		542,755,213

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

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	38,449,741	0	121,044	38,328,697
Other Expense & Cost				
Departmental Expenditures	447,047,872	0	3,426	447,044,446
General and Administrative	26,751,322	0	84,216	26,667,106
Refunds	1,352,087,344	0	0	1,352,087,344
Capital Outlay - Departmental	(1,245,269)	0	0	(1,245,269)
Capital Outlay - G & A	(82,871)	0	(261)	(82,610)
Refunds	(1,352,087,344)	0	0	(1,352,087,344)
Departmental Totals				
Total Expenditures	510,920,795	0	208,425	510,712,370
Deductions				
Total Deductions	0	0	0	0
Functional Cost	510,920,795	0	208,425	510,712,370
Allocation Step 1				
Inbound- All Others	31,750,103	0	99,953	31,650,150
1st Allocation	542,670,898	0	308,378	542,362,520
Allocation Step 2				
Inbound- All Others	84,315	0	265	84,050
2nd Allocation	84,315	0	265	84,050
Total For 27 REVENUE				
Total Allocated	542,755,213	0	308,643	542,446,570

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.	2,489	0.0173	53		53		53
INFORMATION TECHNOLOGY	79,741	0.5538	1,708		1,708		1,708
BUDGET AND PLANNING	1,960	0.0136	42		42		42
ACCOUNTING	114,535	0.7954	2,453		2,453		2,453
FACILITIES MANAG., DESIGN & CONST	4,091	0.0284	88		88		88
PERSONNEL	5,712	0.0397	122		122		122
PURCHASING	2,158	0.0150	46		46		46
GENERAL SERVICES	46,865	0.3255	1,004		1,004		1,004
TREASURER	3,425	0.0238	73		73		73
SECRETARY OF STATE	23,768	0.1651	509		509		509
REVENUE	3,334,944	23.1599	71,420		71,420		71,420
LEGISLATURE	43,642	0.3031	935		935	1	936
JUDICIARY	268,347	1.8636	5,747		5,747	7	5,754
GOVERNOR	9,996	0.0694	214		214		214
LT. GOVERNOR	713	0.0050	15		15		15
AUDITOR	7,977	0.0554	171		171		171
ATTORNEY GENERAL	18,687	0.1298	400		400		400
AGRICULTURE	10,359	0.0719	222		222		222
INSURANCE	189	0.0013	4		4		4
CONSERVATION	119,745	0.8316	2,564		2,564	3	2,567
ECONOMIC DEVELOPMENT	18,368	0.1276	393		393		393
EDUCATION	3,811,631	26.4700	81,629		81,629	96	81,725
HIGHER EDUCATION	942,189	6.5431	20,178		20,178	23	20,201
HEALTH	443,632	3.0808	9,501		9,501	11	9,512
HIGHWAYS	465,442	3.2323	9,968		9,968	11	9,979
LABOR	12,385	0.0860	265		265		265
MENTAL HEALTH	976,610	6.7822	20,915		20,915	24	20,939
NATURAL RESOURCES	124,400	0.8639	2,664		2,664	3	2,667

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	571,209	3.9668	12,233		12,233	14	12,247
SOCIAL SERVICES	2,133,320	14.8151	45,686		45,686	52	45,738
CORRECTIONS	794,252	5.5158	17,009		17,009	20	17,029
ALL OTHER	6,886	0.0478	147		147		147
SubTotal	14,399,667	100.0000	308,378		308,378	265	308,643
Total	14,399,667	100.0000	308,378		308,378	265	308,643

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	542,362,520		542,362,520	84,050	542,446,570
SubTotal	100	100.0000	542,362,520		542,362,520	84,050	542,446,570
Total	100	100.0000	542,362,520		542,362,520	84,050	542,446,570

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.	53	53	0
INFORMATION	1,708	1,708	0
BUDGET AND PLANNING	42	42	0
ACCOUNTING	2,453	2,453	0
FACILITIES MANAG.,	88	88	0
PERSONNEL	122	122	0
PURCHASING	46	46	0
GENERAL SERVICES	1,004	1,004	0
TREASURER	73	73	0
SECRETARY OF STATE	509	509	0
REVENUE	71,420	71,420	0
LEGISLATURE	936	936	0
JUDICIARY	5,754	5,754	0
GOVERNOR	214	214	0
LT. GOVERNOR	15	15	0
AUDITOR	171	171	0
ATTORNEY GENERAL	400	400	0
AGRICULTURE	222	222	0
INSURANCE	4	4	0
CONSERVATION	2,567	2,567	0
ECONOMIC DEVELOPMENT	393	393	0
EDUCATION	81,725	81,725	0
HIGHER EDUCATION	20,201	20,201	0
HEALTH	9,512	9,512	0
HIGHWAYS	9,979	9,979	0
LABOR	265	265	0
MENTAL HEALTH	20,939	20,939	0
NATURAL RESOURCES	2,667	2,667	0
PUBLIC SAFETY	12,247	12,247	0
SOCIAL SERVICES	45,738	45,738	0
CORRECTIONS	17,029	17,029	0
ALL OTHER	542,446,717	147	542,446,570

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOVT
Direct Billed	0	0	0
Total	<u>542,755,213</u>	<u>308,643</u>	<u>542,446,570</u>