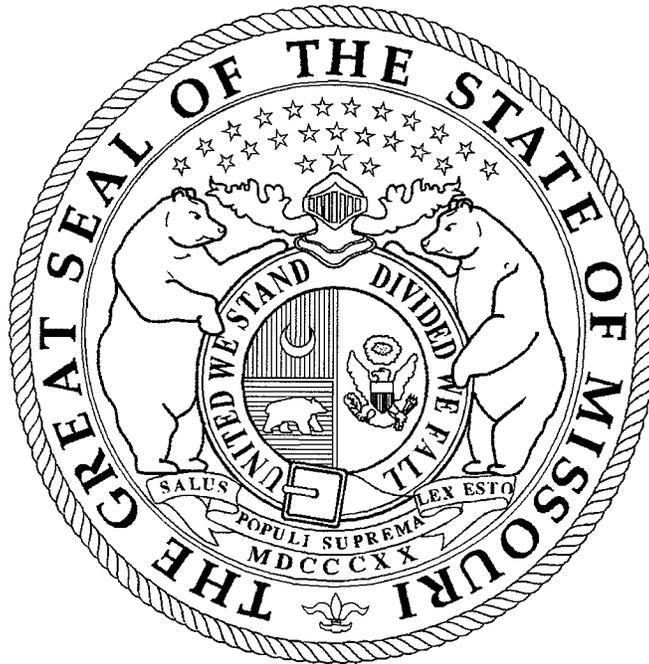


STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2008

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 2008 proposal to establish cost allocations or billings for fiscal year 2010 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," 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 *Mark A. Kaiser*

Name of Official Mark A. Kaiser

Title Director, Division of Accounting

Date of Execution February 23, 2009

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2008

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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 the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." 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 2010.

The fixed allocations for the Fiscal Year 2010 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2006 allocations from the Actual Fiscal Year 2008 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2008 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- 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
- Office of Administration - Information Technology Services

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Jessica Opie, Division of Accounting at (573) 751-1899.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2010
 BASED ON FY 2008 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING USE	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	519,227	398	(12,878)	---	27,842	---	---
JUDICIARY	53,687	2,427	752,186	(10,302)	118,653	---	---
GOVERNOR	47,066	17	64,394	83,327	1,342	---	(2)
LT GOVERNOR	11,448	3	---	1,343	489	---	1,596
AUDITOR	58,551	72	6,054	3,258	4,770	---	453
ATTORNEY GENERAL	68,230	801	38,336	22,933	26,512	---	1,498
AGRICULTURE	89,620	1,095	31,194	47,712	33,372	28,892	8,567
INSURANCE	312,075	1,237	123,968	47,679	61,819	51,250	6,130
CONSERVATION	---	1,053	---	5,023	134,718	---	81,594
ECONOMIC DEVELOPMENT	63,994	449	(120,160)	20,862	43,720	72,274	75,057
EDUCATION	180,538	2,973	1,050,836	134,779	548,221	---	214,961
HIGHER ED	---	1,743	6,616	89,661	9,666	---	26,751
HEALTH	1,299,813	1,306	223,228	50,926	278,935	187,956	118,822
HIGHWAYS	---	3,834	---	53,354	613,114	---	---
LABOR	146,712	349	(44,804)	24,363	81,558	59,591	(6,410)
MENTAL HEALTH	290,500	5,497	7,626,978	77,870	285,668	842,988	101,080
NATURAL RESOURCES	547,831	2,177	957,996	29,584	140,495	179,009	31,816
PUBLIC SAFETY	293,497	58,100	2,086,392	91,474	199,706	266,856	142,378
SOCIAL SERVICES	691,935	5,908	1,364,223	243,237	471,837	927,651	519,446
CORRECTIONS	108,816	5,472	9,126,689	17,474	322,973	1,220,866	642,584
TOTAL	4,783,540	94,911	23,281,248	1,034,557	3,405,410	3,837,333	1,966,321

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 2010
 BASED ON FY 2008 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	INFO TECH SERVICES	TOTAL FIXED FY 10
LEGISLATURE	(5,879)	1,210	50,206	216,988	1,813	---	798,927
JUDICIARY	51,762	5,638	807,736	30,709	10,213	---	1,822,709
GOVERNOR	363	59	121	10,422	223	377,294	584,626
LT GOVERNOR	(4,098)	18	2,925	1,732	42	37,788	53,286
AUDITOR	(5,759)	212	37,171	47,569	378	---	152,729
ATTORNEY GENERAL	6,018	1,067	1,141,334	120,527	815	---	1,428,071
AGRICULTURE	4,531	1,285	(4,188)	51,148	793	---	294,021
INSURANCE	8,186	2,213	283,934	85,837	---	---	984,328
CONSERVATION	24,088	5,323	1,098	---	3,500	---	256,397
ECONOMIC DEVELOPMENT	(1,468)	1,891	(12,333)	52,713	884	---	197,883
EDUCATION	33,066	18,953	117,659	153,463	33,357	---	2,488,806
HIGHER ED	(976)	347	35,901	---	45,440	---	215,149
HEALTH	23,137	9,963	260,916	48,896	12,326	---	2,516,224
HIGHWAYS	85,128	23,101	24,570	246,881	11,558	---	1,061,540
LABOR	7,647	3,027	353,865	(323)	593	---	626,168
MENTAL HEALTH	118,132	13,394	164,157	---	31,082	---	9,557,346
NATURAL RESOURCES	26,027	5,517	221,212	300,942	4,307	---	2,446,913
PUBLIC SAFETY	61,038	8,820	366,949	64,788	11,068	---	3,651,066
SOCIAL SERVICES	108,199	37,803	822,236	123,222	89,028	---	5,404,725
CORRECTIONS	138,287	15,470	1,124,186	---	29,872	---	12,752,689
TOTAL	677,429	155,311	5,799,655	1,555,514	287,292	415,082	47,293,603

47,293,603

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 USE	2008 CARRY-FORWARD	2006 ACTUAL	CARRY-FORWARD ADJUSTMENT	2008 ACTUAL	FIXED FY 10
LEGISLATURE	512,193	505,159	7,034	512,193	519,227
JUDICIARY	50,124	46,561	3,563	50,124	53,687
GOVERNOR	44,623	42,180	2,443	44,623	47,066
LT GOVERNOR	9,594	7,740	1,854	9,594	11,448
AUDITOR	64,817	71,083	(6,266)	64,817	58,551
ATTORNEY GENERAL	100,742	133,254	(32,512)	100,742	68,230
AGRICULTURE	89,091	88,562	529	89,091	89,620
INSURANCE	232,112	152,149	79,963	232,112	312,075
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	179,822	295,650	(115,828)	179,822	63,994
EDUCATION	173,420	166,302	7,118	173,420	180,538
HIGHER ED	---	---	---	---	---
HEALTH	745,891	191,969	553,922	745,891	1,299,813
HIGHWAYS	---	---	---	---	---
LABOR	96,549	46,386	50,163	96,549	146,712
MENTAL HEALTH	207,904	125,308	82,596	207,904	290,500
NATURAL RESOURCES	542,566	537,301	5,265	542,566	547,831
PUBLIC SAFETY	280,474	267,451	13,023	280,474	293,497
SOCIAL SERVICES	876,435	1,060,935	(184,500)	876,435	691,935
CORRECTIONS	124,949	141,082	(16,133)	124,949	108,816
TOTAL	4,331,306	3,879,072	452,234	4,331,306	4,783,540

NOTES: The carry-forward only includes use charges in lieu of depreciation for the Building Use cost pool.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INSURANCE	2008 CARRY-FORWARD	2006 ACTUAL	CARRY-FORWARD ADJUSTMENT	2008 ACTUAL	FIXED FY 10
LEGISLATURE	478	558	(80)	478	398
JUDICIARY	2,851	3,275	(424)	2,851	2,427
GOVERNOR	21	25	(4)	21	17
LT GOVERNOR	4	5	(1)	4	3
AUDITOR	85	98	(13)	85	72
ATTORNEY GENERAL	575	349	226	575	801
AGRICULTURE	792	489	303	792	1,095
INSURANCE	855	473	382	855	1,237
CONSERVATION	1,372	1,691	(319)	1,372	1,053
ECONOMIC DEVELOPMENT	892	1,335	(443)	892	449
EDUCATION	2,514	2,055	459	2,514	2,973
HIGHER ED	1,106	469	637	1,106	1,743
HEALTH	1,409	1,512	(103)	1,409	1,306
HIGHWAYS	4,636	5,438	(802)	4,636	3,834
LABOR	568	787	(219)	568	349
MENTAL HEALTH	6,816	8,135	(1,319)	6,816	5,497
NATURAL RESOURCES	1,951	1,725	226	1,951	2,177
PUBLIC SAFETY	74,505	90,910	(16,405)	74,505	58,100
SOCIAL SERVICES	6,361	6,814	(453)	6,361	5,908
CORRECTIONS	8,091	10,710	(2,619)	8,091	5,472
TOTAL	115,882	136,853	(20,971)	115,882	94,911

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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WORKERS' COMP	2008 CARRY-FORWARD	2006 ACTUAL	CARRY-FORWARD ADJUSTMENT	2008 ACTUAL	FIXED FY 10
LEGISLATURE	17,742	48,362	(30,620)	17,742	(12,878)
JUDICIARY	910,190	1,068,194	(158,004)	910,190	752,186
GOVERNOR	32,197	---	32,197	32,197	64,394
LT GOVERNOR	---	---	---	---	---
AUDITOR	3,027	---	3,027	3,027	6,054
ATTORNEY GENERAL	46,083	53,830	(7,747)	46,083	38,336
AGRICULTURE	32,899	34,604	(1,705)	32,899	31,194
INSURANCE	80,812	37,656	43,156	80,812	123,968
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	72,228	264,616	(192,388)	72,228	(120,160)
EDUCATION	1,007,146	963,456	43,690	1,007,146	1,050,836
HIGHER ED	4,582	2,548	2,034	4,582	6,616
HEALTH	206,228	189,228	17,000	206,228	223,228
HIGHWAYS	---	---	---	---	---
LABOR	175,528	395,860	(220,332)	175,528	(44,804)
MENTAL HEALTH	6,933,947	6,240,916	693,031	6,933,947	7,626,978
NATURAL RESOURCES	679,323	400,650	278,673	679,323	957,996
PUBLIC SAFETY	1,763,545	1,440,698	322,847	1,763,545	2,086,392
SOCIAL SERVICES	1,806,308	2,248,393	(442,085)	1,806,308	1,364,223
CORRECTIONS	7,236,887	5,347,085	1,889,802	7,236,887	9,126,689
TOTAL	21,008,672	18,736,096	2,272,576	21,008,672	23,281,248

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUDGET & PLANNING	2008 CARRY-FORWARD	2006 ACTUAL	CARRY-FORWARD ADJUSTMENT	2008 ACTUAL	FIXED FY 010
LEGISLATURE	---	---	---	---	---
JUDICIARY	13,150	36,602	(23,452)	13,150	(10,302)
GOVERNOR	72,922	62,517	10,405	72,922	83,327
LT GOVERNOR	5,978	10,613	(4,635)	5,978	1,343
AUDITOR	10,461	17,664	(7,203)	10,461	3,258
ATTORNEY GENERAL	14,729	6,525	8,204	14,729	22,933
AGRICULTURE	47,520	47,328	192	47,520	47,712
INSURANCE	37,059	26,439	10,620	37,059	47,679
CONSERVATION	6,618	8,213	(1,595)	6,618	5,023
ECONOMIC DEVELOPMENT	49,227	77,592	(28,365)	49,227	20,862
EDUCATION	113,611	92,443	21,168	113,611	134,779
HIGHER ED	77,064	64,467	12,597	77,064	89,661
HEALTH	53,496	56,066	(2,570)	53,496	50,926
HIGHWAYS	69,336	85,318	(15,982)	69,336	53,354
LABOR	33,089	41,815	(8,726)	33,089	24,363
MENTAL HEALTH	76,850	75,830	1,020	76,850	77,870
NATURAL RESOURCES	45,769	61,954	(16,185)	45,769	29,584
PUBLIC SAFETY	88,677	85,880	2,797	88,677	91,474
SOCIAL SERVICES	202,755	162,273	40,482	202,755	243,237
CORRECTIONS	37,614	57,754	(20,140)	37,614	17,474
TOTAL	1,055,925	1,077,293	(21,368)	1,055,925	1,034,557

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

ACCOUNTING & PAYROLL	2008 CARRY-FORWARD	2006 ACTUAL	CARRY-FORWARD ADJUSTMENT	2008 ACTUAL	FIXED FY 10
LEGISLATURE	26,928	26,014	914	26,928	27,842
JUDICIARY	119,262	119,871	(609)	119,262	118,653
GOVERNOR	1,612	1,882	(270)	1,612	1,342
LT GOVERNOR	441	393	48	441	489
AUDITOR	4,576	4,382	194	4,576	4,770
ATTORNEY GENERAL	24,523	22,534	1,989	24,523	26,512
AGRICULTURE	31,309	29,246	2,063	31,309	33,372
INSURANCE	35,584	9,349	26,235	35,584	61,819
CONSERVATION	138,211	141,704	(3,493)	138,211	134,718
ECONOMIC DEVELOPMENT	63,956	84,192	(20,236)	63,956	43,720
EDUCATION	499,115	450,009	49,106	499,115	548,221
HIGHER ED	8,792	7,918	874	8,792	9,666
HEALTH	249,827	220,719	29,108	249,827	278,935
HIGHWAYS	579,879	546,644	33,235	579,879	613,114
LABOR	77,924	74,290	3,634	77,924	81,558
MENTAL HEALTH	298,064	310,460	(12,396)	298,064	285,668
NATURAL RESOURCES	142,501	144,507	(2,006)	142,501	140,495
PUBLIC SAFETY	195,165	190,624	4,541	195,165	199,706
SOCIAL SERVICES	459,093	446,349	12,744	459,093	471,837
CORRECTIONS	355,313	387,653	(32,340)	355,313	322,973
TOTAL	3,312,075	3,218,740	93,335	3,312,075	3,405,410

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PERSONNEL	2008 CARRY-FORWARD	2006 ACTUAL	CARRY-FORWARD ADJUSTMENT	2008 ACTUAL	FIXED FY 10
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	28,333	27,774	559	28,333	28,892
INSURANCE	31,518	11,786	19,732	31,518	51,250
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	96,092	119,910	(23,818)	96,092	72,274
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	184,167	180,378	3,789	184,167	187,956
HIGHWAYS	---	---	---	---	---
LABOR	75,556	91,521	(15,965)	75,556	59,591
MENTAL HEALTH	833,749	824,510	9,239	833,749	842,988
NATURAL RESOURCES	171,648	164,287	7,361	171,648	179,009
PUBLIC SAFETY	249,290	231,724	17,566	249,290	266,856
SOCIAL SERVICES	883,716	839,781	43,935	883,716	927,651
CORRECTIONS	1,169,245	1,117,624	51,621	1,169,245	1,220,866
TOTAL	3,723,314	3,609,295	114,019	3,723,314	3,837,333

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PURCHASING	2008 CARRY-FORWARD	2006 ACTUAL	CARRY-FORWARD ADJUSTMENT	2008 ACTUAL	FIXED FY 10
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	2	(2)	---	(2)
LT GOVERNOR	798	---	798	798	1,596
AUDITOR	489	525	(36)	489	453
ATTORNEY GENERAL	1,939	2,380	(441)	1,939	1,498
AGRICULTURE	6,738	4,909	1,829	6,738	8,567
INSURANCE	5,147	4,164	983	5,147	6,130
CONSERVATION	63,186	44,778	18,408	63,186	81,594
ECONOMIC DEVELOPMENT	64,188	53,319	10,869	64,188	75,057
EDUCATION	185,877	156,793	29,084	185,877	214,961
HIGHER ED	24,295	21,839	2,456	24,295	26,751
HEALTH	151,507	184,192	(32,685)	151,507	118,822
HIGHWAYS	---	---	---	---	---
LABOR	3,205	12,820	(9,615)	3,205	(6,410)
MENTAL HEALTH	149,597	198,114	(48,517)	149,597	101,080
NATURAL RESOURCES	33,674	35,532	(1,858)	33,674	31,816
PUBLIC SAFETY	132,211	122,044	10,167	132,211	142,378
SOCIAL SERVICES	413,113	306,780	106,333	413,113	519,446
CORRECTIONS	532,013	421,442	110,571	532,013	642,584
TOTAL	<u>1,767,977</u>	<u>1,569,633</u>	<u>198,344</u>	<u>1,767,977</u>	<u>1,966,321</u>

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

GENERAL SERVICES	2008 CARRY-FORWARD	2006 ACTUAL	CARRY-FORWARD ADJUSTMENT	2008 ACTUAL	FIXED FY 10
LEGISLATURE	8,518	22,915	(14,397)	8,518	(5,879)
JUDICIARY	50,778	49,794	984	50,778	51,762
GOVERNOR	379	395	(16)	379	363
LT GOVERNOR	71	4,240	(4,169)	71	(4,098)
AUDITOR	1,517	8,793	(7,276)	1,517	(5,759)
ATTORNEY GENERAL	5,343	4,668	675	5,343	6,018
AGRICULTURE	5,674	6,817	(1,143)	5,674	4,531
INSURANCE	8,862	9,538	(676)	8,862	8,186
CONSERVATION	24,453	24,818	(365)	24,453	24,088
ECONOMIC DEVELOPMENT	12,131	25,730	(13,599)	12,131	(1,468)
EDUCATION	31,396	29,726	1,670	31,396	33,066
HIGHER ED	794	2,564	(1,770)	794	(976)
HEALTH	22,332	21,527	805	22,332	23,137
HIGHWAYS	82,469	79,810	2,659	82,469	85,128
LABOR	9,596	11,545	(1,949)	9,596	7,647
MENTAL HEALTH	112,550	106,968	5,582	112,550	118,132
NATURAL RESOURCES	24,903	23,779	1,124	24,903	26,027
PUBLIC SAFETY	62,257	63,476	(1,219)	62,257	61,038
SOCIAL SERVICES	102,171	96,143	6,028	102,171	108,199
CORRECTIONS	130,559	122,831	7,728	130,559	138,287
TOTAL	696,753	716,077	(19,324)	696,753	677,429

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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TREASURER DISBURSEMENTS	2008 CARRY-FORWARD	2006 ACTUAL	CARRY-FORWARD ADJUSTMENT	2008 ACTUAL	FIXED FY 10
LEGISLATURE	1,006	802	204	1,006	1,210
JUDICIARY	4,684	3,730	954	4,684	5,638
GOVERNOR	58	57	1	58	59
LT GOVERNOR	15	12	3	15	18
AUDITOR	174	136	38	174	212
ATTORNEY GENERAL	876	685	191	876	1,067
AGRICULTURE	1,084	883	201	1,084	1,285
INSURANCE	1,249	285	964	1,249	2,213
CONSERVATION	4,801	4,279	522	4,801	5,323
ECONOMIC DEVELOPMENT	2,220	2,549	(329)	2,220	1,891
EDUCATION	16,160	13,367	2,793	16,160	18,953
HIGHER ED	292	237	55	292	347
HEALTH	8,282	6,601	1,681	8,282	9,963
HIGHWAYS	19,782	16,463	3,319	19,782	23,101
LABOR	2,633	2,239	394	2,633	3,027
MENTAL HEALTH	11,510	9,626	1,884	11,510	13,394
NATURAL RESOURCES	4,938	4,359	579	4,938	5,517
PUBLIC SAFETY	7,340	5,860	1,480	7,340	8,820
SOCIAL SERVICES	35,354	32,905	2,449	35,354	37,803
CORRECTIONS	13,724	11,978	1,746	13,724	15,470
TOTAL	136,182	117,053	19,129	136,182	155,311

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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RECORDS MANAGEMENT	2008 CARRY-FORWARD	2006 ACTUAL	CARRY-FORWARD ADJUSTMENT	2008 ACTUAL	FIXED FY 10
LEGISLATURE	25,103	---	25,103	25,103	50,206
JUDICIARY	611,543	415,350	196,193	611,543	807,736
GOVERNOR	75	29	46	75	121
LT GOVERNOR	2,639	2,353	286	2,639	2,925
AUDITOR	39,705	42,239	(2,534)	39,705	37,171
ATTORNEY GENERAL	850,635	559,936	290,699	850,635	1,141,334
AGRICULTURE	15,332	34,852	(19,520)	15,332	(4,188)
INSURANCE	195,736	107,538	88,198	195,736	283,934
CONSERVATION	9,098	17,098	(8,000)	9,098	1,098
ECONOMIC DEVELOPMENT	55,018	122,369	(67,351)	55,018	(12,333)
EDUCATION	98,224	78,789	19,435	98,224	117,659
HIGHER ED	27,519	19,137	8,382	27,519	35,901
HEALTH	270,952	280,988	(10,036)	270,952	260,916
HIGHWAYS	24,542	24,514	28	24,542	24,570
LABOR	287,408	220,951	66,457	287,408	353,865
MENTAL HEALTH	127,876	91,595	36,281	127,876	164,157
NATURAL RESOURCES	180,254	139,296	40,958	180,254	221,212
PUBLIC SAFETY	271,383	175,817	95,566	271,383	366,949
SOCIAL SERVICES	679,628	537,020	142,608	679,628	822,236
CORRECTIONS	819,615	515,044	304,571	819,615	1,124,186
TOTAL	4,592,285	3,384,915	1,207,370	4,592,285	5,799,655

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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SECURITY	2008 CARRY-FORWARD	2006 ACTUAL	CARRY-FORWARD ADJUSTMENT	2008 ACTUAL	FIXED FY 10
LEGISLATURE	185,969	154,950	31,019	185,969	216,988
JUDICIARY	27,137	23,565	3,572	27,137	30,709
GOVERNOR	10,376	10,330	46	10,376	10,422
LT GOVERNOR	1,996	2,260	(264)	1,996	1,732
AUDITOR	38,311	29,053	9,258	38,311	47,569
ATTORNEY GENERAL	88,994	57,461	31,533	88,994	120,527
AGRICULTURE	44,297	37,446	6,851	44,297	51,148
INSURANCE	66,645	47,453	19,192	66,645	85,837
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	61,059	69,405	(8,346)	61,059	52,713
EDUCATION	132,094	110,725	21,369	132,094	153,463
HIGHER ED	---	---	---	---	---
HEALTH	36,715	24,534	12,181	36,715	48,896
HIGHWAYS	213,505	180,129	33,376	213,505	246,881
LABOR	---	323	(323)	---	(323)
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	163,222	25,502	137,720	163,222	300,942
PUBLIC SAFETY	47,889	30,990	16,899	47,889	64,788
SOCIAL SERVICES	112,938	102,654	10,284	112,938	123,222
CORRECTIONS	---	---	---	---	---
TOTAL	1,231,147	906,780	324,367	1,231,147	1,555,514

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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REVENUE CASHIER	2008 CARRY-FORWARD	2006 ACTUAL	CARRY-FORWARD ADJUSTMENT	2008 ACTUAL	FIXED FY 10
LEGISLATURE	1,075	337	738	1,075	1,813
JUDICIARY	6,028	1,843	4,185	6,028	10,213
GOVERNOR	126	29	97	126	223
LT GOVERNOR	24	6	18	24	42
AUDITOR	224	70	154	224	378
ATTORNEY GENERAL	482	149	333	482	815
AGRICULTURE	452	111	341	452	793
INSURANCE	---	---	---	---	---
CONSERVATION	2,097	694	1,403	2,097	3,500
ECONOMIC DEVELOPMENT	537	190	347	537	884
EDUCATION	20,648	7,939	12,709	20,648	33,357
HIGHER ED	27,191	8,942	18,249	27,191	45,440
HEALTH	7,363	2,400	4,963	7,363	12,326
HIGHWAYS	6,729	1,900	4,829	6,729	11,558
LABOR	391	189	202	391	593
MENTAL HEALTH	18,453	5,824	12,629	18,453	31,082
NATURAL RESOURCES	2,563	819	1,744	2,563	4,307
PUBLIC SAFETY	6,543	2,018	4,525	6,543	11,068
SOCIAL SERVICES	51,595	14,162	37,433	51,595	89,028
CORRECTIONS	17,823	5,774	12,049	17,823	29,872
TOTAL	170,344	53,396	116,948	170,344	287,292

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INFORMATION TECHNOLOGY SERVICES	2008 CARRY-FORWARD	2006 ACTUAL	CARRY-FORWARD ADJUSTMENT	2008 ACTUAL	FIXED FY 10
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	206,296	35,298	170,998	206,296	377,294
LT GOVERNOR	22,103	6,418	15,685	22,103	37,788
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	---	---	---	---	---
INSURANCE	---	---	---	---	---
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	---	---	---	---	---
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	---	---	---	---	---
HIGHWAYS	---	---	---	---	---
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	---	---	---	---	---
PUBLIC SAFETY	---	---	---	---	---
SOCIAL SERVICES	---	---	---	---	---
CORRECTIONS	---	---	---	---	---
TOTAL	228,399	41,716	186,683	228,399	415,082

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

Grantee Departments	BUILDING USE	EQUIPMENT USE	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	512,193	0	0	0	0	17,742	0
JUDICIARY	50,124	0	0	0	0	910,190	0
GOVERNOR	44,623	0	0	0	0	32,197	0
LT. GOVERNOR	9,594	0	0	0	0	0	0
AUDITOR	64,817	0	0	0	0	3,027	0
ATTORNEY GENERAL	100,742	0	0	0	0	46,083	0
AGRICULTURE	89,091	0	0	0	0	32,899	0
INSURANCE	232,112	0	0	0	0	80,812	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	179,822	0	0	0	0	72,228	0
EDUCATION	173,420	0	0	0	0	1,007,146	0
HIGHER EDUCATION	0	0	0	0	0	4,582	0
HEALTH	745,891	0	0	0	0	206,228	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	96,549	0	0	0	0	175,528	0
MENTAL HEALTH	207,904	0	0	0	0	6,933,947	0
NATURAL RESOURCES	542,566	0	0	0	0	679,323	0
PUBLIC SAFETY	280,474	0	0	0	0	1,763,545	0
SOCIAL SERVICES	876,435	0	0	0	0	1,806,308	0
CORRECTIONS	124,949	0	0	0	0	7,236,887	0
ALL OTHER	260,191	40,330	0	0	1,442,268	2,572,185	0
SubTotal	4,591,497	40,330	0	0	1,442,268	23,580,857	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	4,591,497	40,330	0	0	1,442,268	23,580,857	0



MAXIMUS
Allocated Costs By Department

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	PERSONNEL	PURCHASING
LEGISLATURE	478	0	0	0	26,928	0	0
JUDICIARY	2,851	0	0	13,150	119,262	0	0
GOVERNOR	21	0	206,296	72,922	1,612	0	0
LT. GOVERNOR	4	0	22,103	5,978	441	0	798
AUDITOR	85	0	0	10,461	4,576	0	489
ATTORNEY GENERAL	575	0	0	14,729	24,523	0	1,939
AGRICULTURE	792	0	0	47,520	31,309	28,333	6,738
INSURANCE	855	0	0	37,059	35,584	31,518	5,147
CONSERVATION	1,372	0	0	6,618	138,211	0	63,186
ECONOMIC DEVELOPMENT	892	0	0	49,227	63,956	96,092	64,188
EDUCATION	2,514	0	0	113,611	499,115	0	185,877
HIGHER EDUCATION	1,106	0	0	77,064	8,792	0	24,295
HEALTH	1,409	0	0	53,496	249,827	184,167	151,507
HIGHWAYS	4,636	0	0	69,336	579,879	0	0
LABOR	568	0	0	33,089	77,924	75,556	3,205
MENTAL HEALTH	6,816	0	0	76,850	298,064	833,749	149,597
NATURAL RESOURCES	1,951	0	0	45,769	142,501	171,648	33,674
PUBLIC SAFETY	74,505	0	0	88,677	195,165	249,290	132,211
SOCIAL SERVICES	6,361	0	0	202,755	459,093	883,716	413,113
CORRECTIONS	8,091	0	0	37,614	355,313	1,169,245	532,013
ALL OTHER	11,903	858,989	72,581,941	1,100,694	161,036	311,767	4,482,026
SubTotal	127,785	858,989	72,810,340	2,156,619	3,473,111	4,035,081	6,250,003
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	127,785	858,989	72,810,340	2,156,619	3,473,111	4,035,081	6,250,003

MAXIMUS
Allocated Costs By Department

Grantee Departments	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated	Roll Forward
LEGISLATURE	8,518	1,006	25,103	185,969	1,075	779,012	0
JUDICIARY	50,778	4,684	611,543	27,137	6,028	1,795,747	0
GOVERNOR	379	58	75	10,376	126	368,685	0
LT. GOVERNOR	71	15	2,639	1,996	24	43,663	0
AUDITOR	1,517	174	39,705	38,311	224	163,386	0
ATTORNEY GENERAL	5,343	876	850,635	88,994	482	1,134,921	0
AGRICULTURE	5,674	1,084	15,332	44,297	452	303,521	0
INSURANCE	8,862	1,249	195,736	66,645	0	695,579	0
CONSERVATION	24,453	4,801	9,098	0	2,097	249,836	0
ECONOMIC DEVELOPMENT	12,131	2,220	55,018	61,059	537	657,370	0
EDUCATION	31,396	16,160	98,224	132,094	20,648	2,280,205	0
HIGHER EDUCATION	794	292	27,519	0	27,191	171,635	0
HEALTH	22,332	8,282	270,952	36,715	7,363	1,938,169	0
HIGHWAYS	82,469	19,782	24,542	213,505	6,729	1,000,878	0
LABOR	9,596	2,633	287,408	0	391	762,447	0
MENTAL HEALTH	112,550	11,510	127,876	0	18,453	8,777,316	0
NATURAL RESOURCES	24,903	4,938	180,254	163,222	2,563	1,993,312	0
PUBLIC SAFETY	62,257	7,340	271,383	47,889	6,543	3,179,279	0
SOCIAL SERVICES	102,171	35,354	679,628	112,938	51,595	5,629,467	0
CORRECTIONS	130,559	13,724	819,615	0	17,823	10,445,833	0
ALL OTHER	14,088,023	4,123,836	39,080,714	71,035	463,862,452	605,049,390	0
SubTotal	14,784,776	4,260,018	43,672,999	1,302,182	464,032,796	647,419,651	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	14,784,776	4,260,018	43,672,999	1,302,182	464,032,796	647,419,651	0

MAXIMUS
Allocated Costs By Department

Grantee Departments	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	779,012	0	779,012
JUDICIARY	1,795,747	0	1,795,747
GOVERNOR	368,685	0	368,685
LT. GOVERNOR	43,663	0	43,663
AUDITOR	163,386	0	163,386
ATTORNEY GENERAL	1,134,921	0	1,134,921
AGRICULTURE	303,521	0	303,521
INSURANCE	695,579	0	695,579
CONSERVATION	249,836	0	249,836
ECONOMIC DEVELOPMENT	657,370	0	657,370
EDUCATION	2,280,205	0	2,280,205
HIGHER EDUCATION	171,635	0	171,635
HEALTH	1,938,169	0	1,938,169
HIGHWAYS	1,000,878	0	1,000,878
LABOR	762,447	0	762,447
MENTAL HEALTH	8,777,316	0	8,777,316
NATURAL RESOURCES	1,993,312	0	1,993,312
PUBLIC SAFETY	3,179,279	0	3,179,279
SOCIAL SERVICES	5,629,467	0	5,629,467
CORRECTIONS	10,445,833	0	10,445,833
ALL OTHER	605,049,390	0	605,049,390
SubTotal	647,419,651	0	647,419,651
Direct Billed	0	0	0
Unallocated	0	0	0
Total	647,419,651	0	647,419,651



SCHEDULE 1
FISCAL 2008

STATE OF MISSOURI

BUILDING USE

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Ag Feed/Seed Lab	\$ 2,089,246
Broadway	4,400,261
Capitol	34,832,109
D&C Warehouse	177,223
DEQ Lab	3,465,363
Health Lab	33,159,679
Fletcher Daniels	16,628,932
Howerton	5,647,002
Jefferson	14,068,059
Kirkpatrick Information Center	19,461,077
Lewis and Clark	22,132,966
Mental Health	6,927,240
Mill Creek	7,533,291
Missouri Boulevard	2,365,324
National Guard Complex	9,114,959
Penrose Family Center	6,566,645
Professional Registration	2,487,499
Springfield	6,412,591
St. Joseph	4,584,014
Supreme Court	3,343,204
Truman	69,354,058
Wainwright	18,671,588

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

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Facilities Management, Design and Construction. 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.

Interest cost related to St. Joseph, Kirkpatrick Information Center, and the Truman Building (Series A 1985 Refunding Bonds and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 1.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,322,280			6,322,280
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>6,322,280</u>	<u>0</u>	<u>0</u>	<u>6,322,280</u>

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

	Total	General & Admin	AG FEED/SEED LAB	BROADWAY	CAPITOL
Other Expense & Cost					
BUILDING USE CHARGES	5,868,446	0	41,785	88,005	696,642
INTEREST CHARGES	453,834	0	0	0	0
Departmental Totals					
Total Expenditures	6,322,280	0	41,785	88,005	696,642
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	6,322,280	0	41,785	88,005	696,642
Allocation Step 1					
1st Allocation	6,322,280	0	41,785	88,005	696,642
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	6,322,280	0	41,785	88,005	696,642



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

	D & C WAREHOUSE	DEQ LAB	HEALTH LAB	FLETCHER DANIELS	HOWERTON
Other Expense & Cost					
BUILDING USE CHARGES	3,544	69,307	663,194	332,579	112,940
INTEREST CHARGES	0	0	0	0	0
Departmental Totals					
Total Expenditures	3,544	69,307	663,194	332,579	112,940
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,544	69,307	663,194	332,579	112,940
Allocation Step 1					
1st Allocation	3,544	69,307	663,194	332,579	112,940
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	3,544	69,307	663,194	332,579	112,940



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

	JEFFERSON	KIRKPATRICK INFO CENTER	LEWIS & CLARK	MENTAL HEALTH	MILL CREEK
Other Expense & Cost					
BUILDING USE CHARGES	281,361	389,222	442,659	138,545	150,666
INTEREST CHARGES	0	174,535	0	0	0
Departmental Totals					
Total Expenditures	281,361	563,757	442,659	138,545	150,666
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
	281,361	563,757	442,659	138,545	150,666
Allocation Step 1					
1st Allocation	281,361	563,757	442,659	138,545	150,666
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	281,361	563,757	442,659	138,545	150,666



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

	MO BLVD	NATIONAL GUARD	PENROSE FAMILY CENTER	PROFESSIONAL	SPRINGFIELD
Other Expense & Cost					
BUILDING USE CHARGES	47,306	182,299	131,333	49,750	128,252
INTEREST CHARGES	0	0	0	0	0
Departmental Totals					
Total Expenditures	47,306	182,299	131,333	49,750	128,252
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	47,306	182,299	131,333	49,750	128,252
Allocation Step 1					
1st Allocation	47,306	182,299	131,333	49,750	128,252
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	47,306	182,299	131,333	49,750	128,252



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

	ST JOSEPH	SUPREME COURT	TRUMAN	WAINRIGHT
Other Expense & Cost				
BUILDING USE CHARGES	91,680	66,864	1,387,081	373,432
INTEREST CHARGES	19,534	0	259,765	0
Departmental Totals				
Total Expenditures	111,214	66,864	1,646,846	373,432
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	111,214	66,864	1,646,846	373,432
Allocation Step 1				
1st Allocation	111,214	66,864	1,646,846	373,432
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 01 BUILDING USE				
Total Allocated	111,214	66,864	1,646,846	373,432



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

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	41,785		41,785		41,785
SubTotal	8,888	100.0000	41,785		41,785		41,785
TOTAL	8,888	100.0000	41,785		41,785		41,785

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



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

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ATTORNEY GENERAL	60,269	62.1817	54,723		54,723		54,723
SOCIAL SERVICES	36,391	37.5459	33,042		33,042		33,042
ALL OTHER	264	0.2724	240		240		240
SubTotal	96,924	100.0000	88,005		88,005		88,005
TOTAL	96,924	100.0000	88,005		88,005		88,005

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,423	0.6065	4,225		4,225		4,225
BUDGET AND PLANNING	6,832	2.9121	20,287		20,287		20,287
TREASURER	1,776	0.7570	5,274		5,274		5,274
SECRETARY OF STATE	1,586	0.6760	4,709		4,709		4,709
SECURITY	253	0.1078	751		751		751
LEGISLATURE	172,493	73.5231	512,193		512,193		512,193
GOVERNOR	8,975	3.8255	26,650		26,650		26,650
LT. GOVERNOR	3,231	1.3772	9,594		9,594		9,594
AUDITOR	1,202	0.5123	3,569		3,569		3,569
NATURAL RESOURCES	3,447	1.4692	10,235		10,235		10,235
ALL OTHER	33,393	14.2333	99,155		99,155		99,155
SubTotal	234,611	100.0000	696,642		696,642		696,642
TOTAL	234,611	100.0000	696,642		696,642		696,642

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



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

Activity - D & C WAREHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	4,993	100.0000	3,544		3,544		3,544
SubTotal	4,993	100.0000	3,544		3,544		3,544
TOTAL	4,993	100.0000	3,544		3,544		3,544

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



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

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	69,307		69,307		69,307
SubTotal	25,105	100.0000	69,307		69,307		69,307
TOTAL	25,105	100.0000	69,307		69,307		69,307

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	89,968	100.0000	663,194		663,194		663,194
SubTotal	89,968	100.0000	663,194		663,194		663,194
TOTAL	89,968	100.0000	663,194		663,194		663,194

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE**

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,018	0.7541	2,508		2,508		2,508
REVENUE	18,459	13.6736	45,476		45,476		45,476
GOVERNOR	2,426	1.7971	5,977		5,977		5,977
AUDITOR	1,967	1.4571	4,846		4,846		4,846
ATTORNEY GENERAL	8,702	6.4461	21,438		21,438		21,438
INSURANCE	5,288	3.9171	13,028		13,028		13,028
ECONOMIC DEVELOPMENT	4,101	3.0378	10,103		10,103		10,103
EDUCATION	2,462	1.8237	6,065		6,065		6,065
PUBLIC SAFETY	4,863	3.6023	11,980		11,980		11,980
SOCIAL SERVICES	82,979	61.4674	204,427		204,427		204,427
ALL OTHER	2,732	2.0237	6,731		6,731		6,731
SubTotal	134,997	100.0000	332,579		332,579		332,579
TOTAL	134,997	100.0000	332,579		332,579		332,579

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	79,496	100.0000	112,940		112,940		112,940
SubTotal	79,496	100.0000	112,940		112,940		112,940
TOTAL	79,496	100.0000	112,940		112,940		112,940

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



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

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	1,469	0.8019	2,256		2,256		2,256
REVENUE	314	0.1714	482		482		482
EDUCATION	96,606	52.7334	148,372		148,372		148,372
NATURAL RESOURCES	13,260	7.2381	20,365		20,365		20,365
PUBLIC SAFETY	12,353	6.7430	18,972		18,972		18,972
SOCIAL SERVICES	53,028	28.9459	81,442		81,442		81,442
ALL OTHER	6,167	3.3663	9,472		9,472		9,472
SubTotal	183,197	100.0000	281,361		281,361		281,361
TOTAL	183,197	100.0000	281,361		281,361		281,361

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	129,926	100.0000	563,757		563,757		563,757
SubTotal	129,926	100.0000	563,757		563,757		563,757
TOTAL	129,926	100.0000	563,757		563,757		563,757

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - LEWIS & CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	80,957	100.0000	442,659		442,659		442,659
SubTotal	80,957	100.0000	442,659		442,659		442,659
TOTAL	80,957	100.0000	442,659		442,659		442,659

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - MENTAL HEALTH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MENTAL HEALTH	57,324	100.0000	138,545		138,545		138,545
SubTotal	57,324	100.0000	138,545		138,545		138,545
TOTAL	57,324	100.0000	138,545		138,545		138,545

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	2,970	5.5485	8,360		8,360		8,360
HEALTH	16,785	31.3574	47,245		47,245		47,245
CORRECTIONS	33,773	63.0941	95,061		95,061		95,061
SubTotal	53,528	100.0000	150,666		150,666		150,666
TOTAL	53,528	100.0000	150,666		150,666		150,666

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

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

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	57,231	100.0000	47,306		47,306		47,306
SubTotal	57,231	100.0000	47,306		47,306		47,306
TOTAL	57,231	100.0000	47,306		47,306		47,306

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	106,370	100.0000	182,299		182,299		182,299
SubTotal	106,370	100.0000	182,299		182,299		182,299
TOTAL	106,370	100.0000	182,299		182,299		182,299

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records



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

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	2,716	2.8895	3,795		3,795		3,795
SOCIAL SERVICES	90,814	96.6137	126,886		126,886		126,886
ALL OTHER	467	0.4968	652		652		652
SubTotal	93,997	100.0000	131,333		131,333		131,333
TOTAL	93,997	100.0000	131,333		131,333		131,333

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

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

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	26,974	100.0000	49,750		49,750		49,750
SubTotal	26,974	100.0000	49,750		49,750		49,750
TOTAL	26,974	100.0000	49,750		49,750		49,750

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

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

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,430	1.7270	2,215		2,215		2,215
REVENUE	7,963	9.6169	12,334		12,334		12,334
AUDITOR	1,406	1.6980	2,178		2,178		2,178
ATTORNEY GENERAL	5,062	6.1134	7,841		7,841		7,841
HEALTH	14,739	17.8003	22,829		22,829		22,829
MENTAL HEALTH	702	0.8478	1,087		1,087		1,087
PUBLIC SAFETY	1,986	2.3985	3,076		3,076		3,076
SOCIAL SERVICES	44,768	54.0664	69,341		69,341		69,341
ALL OTHER	4,746	5.7317	7,351		7,351		7,351
SubTotal	82,802	100.0000	128,252		128,252		128,252
TOTAL	82,802	100.0000	128,252		128,252		128,252

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REVENUE	2,352	6.9530	7,733		7,733		7,733
EDUCATION	3,231	9.5515	10,623		10,623		10,623
HEALTH	2,685	7.9374	8,828		8,828		8,828
LABOR	2,011	5.9450	6,612		6,612		6,612
MENTAL HEALTH	4,898	14.4796	16,103		16,103		16,103
PUBLIC SAFETY	1,698	5.0197	5,583		5,583		5,583
SOCIAL SERVICES	15,233	45.0321	50,080		50,080		50,080
ALL OTHER	1,719	5.0817	5,652		5,652		5,652
SubTotal	33,827	100.0000	111,214		111,214		111,214
TOTAL	33,827	100.0000	111,214		111,214		111,214

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUDICIARY	35,273	74.9644	50,124		50,124		50,124
ATTORNEY GENERAL	11,780	25.0356	16,740		16,740		16,740
SubTotal	47,053	100.0000	66,864		66,864		66,864
TOTAL	47,053	100.0000	66,864		66,864		66,864

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	52,266	10.0268	165,126		165,126		165,126
ACCOUNTING	15,352	2.9451	48,502		48,502		48,502
PERSONNEL	21,018	4.0321	66,403		66,403		66,403
PURCHASING	10,465	2.0076	33,062		33,062		33,062
GENERAL SERVICES	12,192	2.3389	38,519		38,519		38,519
TREASURER	18,386	3.5272	58,087		58,087		58,087
SECURITY	2,216	0.4251	7,001		7,001		7,001
REVENUE	202,249	38.7999	638,972		638,972		638,972
AUDITOR	14,510	2.7836	45,842		45,842		45,842
INSURANCE	51,716	9.9213	163,388		163,388		163,388
ECONOMIC DEVELOPMENT	53,538	10.2708	169,144		169,144		169,144
PUBLIC SAFETY	16,106	3.0898	50,884		50,884		50,884
SOCIAL SERVICES	12,303	2.3602	38,869		38,869		38,869
ALL OTHER	38,947	7.4716	123,047		123,047		123,047
SubTotal	521,264	100.0000	1,646,846		1,646,846		1,646,846
TOTAL	521,264	100.0000	1,646,846		1,646,846		1,646,846

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



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

Activity - WAINRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,194	0.8313	3,104		3,104		3,104
GOVERNOR	4,614	3.2123	11,996		11,996		11,996
AUDITOR	3,224	2.2446	8,382		8,382		8,382
INSURANCE	2,287	1.5922	5,946		5,946		5,946
ECONOMIC DEVELOPMENT	221	0.1539	575		575		575
LABOR	34,593	24.0840	89,937		89,937		89,937
MENTAL HEALTH	20,066	13.9701	52,169		52,169		52,169
PUBLIC SAFETY	2,954	2.0566	7,680		7,680		7,680
SOCIAL SERVICES	61,314	42.6873	159,408		159,408		159,408
CORRECTIONS	11,496	8.0036	29,888		29,888		29,888
ALL OTHER	1,672	1.1641	4,347		4,347		4,347
SubTotal	143,635	100.0000	373,432		373,432		373,432
TOTAL	143,635	100.0000	373,432		373,432		373,432

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
COMM. OF ADMIN.	4,225	0	0	4,225	0	0	0
INFORMATION	165,126	0	0	0	0	0	0
BUDGET AND PLANNING	20,287	0	0	20,287	0	0	0
ACCOUNTING	48,502	0	0	0	0	0	0
PERSONNEL	66,403	0	0	0	0	0	0
PURCHASING	33,062	0	0	0	0	0	0
GENERAL SERVICES	40,775	0	0	0	0	0	0
TREASURER	63,361	0	0	5,274	0	0	0
SECRETARY OF STATE	576,293	0	0	4,709	0	0	0
SECURITY	7,752	0	0	751	0	0	0
REVENUE	704,997	0	0	0	0	0	0
LEGISLATURE	512,193	0	0	512,193	0	0	0
JUDICIARY	50,124	0	0	0	0	0	0
GOVERNOR	44,623	0	0	26,650	0	0	0
LT. GOVERNOR	9,594	0	0	9,594	0	0	0
AUDITOR	64,817	0	0	3,569	0	0	0
ATTORNEY GENERAL	100,742	0	54,723	0	0	0	0
AGRICULTURE	89,091	41,785	0	0	0	0	0
INSURANCE	232,112	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	179,822	0	0	0	0	0	0
EDUCATION	173,420	0	0	0	0	0	0
HEALTH	745,891	0	0	0	0	0	663,194
LABOR	96,549	0	0	0	0	0	0
MENTAL HEALTH	207,904	0	0	0	0	0	0
NATURAL RESOURCES	542,566	0	0	10,235	0	69,307	0
PUBLIC SAFETY	280,474	0	0	0	0	0	0
SOCIAL SERVICES	876,435	0	33,042	0	0	0	0
CORRECTIONS	124,949	0	0	0	0	0	0
ALL OTHER	260,191	0	240	99,155	3,544	0	0
Direct Billed	0	0	0	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
Total	6,322,280	41,785	88,005	696,642	3,544	69,307	663,194

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MENTAL HEALTH	MILL CREEK
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	0	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	2,256	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,508	0	0	563,757	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	45,476	0	482	0	0	0	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	5,977	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	4,846	0	0	0	0	0	0
ATTORNEY GENERAL	21,438	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	13,028	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	10,103	0	0	0	0	0	0
EDUCATION	6,065	0	148,372	0	0	0	8,360
HEALTH	0	0	0	0	0	0	47,245
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	138,545	0
NATURAL RESOURCES	0	0	20,365	0	442,659	0	0
PUBLIC SAFETY	11,980	0	18,972	0	0	0	0
SOCIAL SERVICES	204,427	112,940	81,442	0	0	0	0
CORRECTIONS	0	0	0	0	0	0	95,061
ALL OTHER	6,731	0	9,472	0	0	0	0
Direct Billed	0	0	0	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MENTAL HEALTH	MILL CREEK
Total	332,579	112,940	281,361	563,757	442,659	138,545	150,666

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	MO BLVD	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	0	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	0	0	0	0	2,215	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	0	0	0	0	12,334	7,733	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	50,124
GOVERNOR	0	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	0	2,178	0	0
ATTORNEY GENERAL	0	0	0	0	7,841	0	16,740
AGRICULTURE	47,306	0	0	0	0	0	0
INSURANCE	0	0	0	49,750	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0
EDUCATION	0	0	0	0	0	10,623	0
HEALTH	0	0	3,795	0	22,829	8,828	0
LABOR	0	0	0	0	0	6,612	0
MENTAL HEALTH	0	0	0	0	1,087	16,103	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	0	182,299	0	0	3,076	5,583	0
SOCIAL SERVICES	0	0	126,886	0	69,341	50,080	0
CORRECTIONS	0	0	0	0	0	0	0
ALL OTHER	0	0	652	0	7,351	5,652	0
Direct Billed	0	0	0	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	MO BLVD	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT
Total	47,306	182,299	131,333	49,750	128,252	111,214	66,864

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	TRUMAN	WAINRIGHT
COMM. OF ADMIN.	0	0
INFORMATION	165,126	0
BUDGET AND PLANNING	0	0
ACCOUNTING	48,502	0
PERSONNEL	66,403	0
PURCHASING	33,062	0
GENERAL SERVICES	38,519	0
TREASURER	58,087	0
SECRETARY OF STATE	0	3,104
SECURITY	7,001	0
REVENUE	638,972	0
LEGISLATURE	0	0
JUDICIARY	0	0
GOVERNOR	0	11,996
LT. GOVERNOR	0	0
AUDITOR	45,842	8,382
ATTORNEY GENERAL	0	0
AGRICULTURE	0	0
INSURANCE	163,388	5,946
ECONOMIC DEVELOPMENT	169,144	575
EDUCATION	0	0
HEALTH	0	0
LABOR	0	89,937
MENTAL HEALTH	0	52,169
NATURAL RESOURCES	0	0
PUBLIC SAFETY	50,884	7,680
SOCIAL SERVICES	38,869	159,408
CORRECTIONS	0	29,888
ALL OTHER	123,047	4,347
Direct Billed	0	0

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	TRUMAN	WAINRIGHT
Total	<u>1,646,846</u>	<u>373,432</u>



STATE OF MISSOURI

EQUIPMENT USE

NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation for equipment 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.

Prior to the State fiscal year 1985, equipment acquisitions were treated as expenditures in the year purchased (for purposes of cost allocation). Therefore, no acquisitions before fiscal year 1985 are included in the calculation of the use charge. Equipment inventory totals for the fiscal years 1985 - 2008 from OA divisions were provided by a SAM II Data Warehouse Query of the Fixed Asset Subsystem tables.

Costs are allocated to divisions of the Office of Administration based on the inventory value of recorded equipment.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,191,297			1,191,297
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,191,297</u>	<u>0</u>	<u>0</u>	<u>1,191,297</u>

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

	Total	General & Admin	EQUIPMENT USE
Other Expense & Cost			
Equipment Use Charges	1,191,297	0	1,191,297
Departmental Totals			
Total Expenditures	1,191,297	0	1,191,297
Deductions			
Total Deductions	0	0	0
Functional Cost	1,191,297	0	1,191,297
Allocation Step 1			
1st Allocation	1,191,297	0	1,191,297
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT USE			
Total Allocated	1,191,297	0	1,191,297



MAXIMUS

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

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	113,595	0.6357	7,573		7,573		7,573
INFORMATION TECHNOLOGY	10,483,672	58.6711	698,946		698,946		698,946
BUDGET AND PLANNING	112,247	0.6282	7,484		7,484		7,484
ACCOUNTING	89,632	0.5016	5,976		5,976		5,976
PERSONNEL	190,501	1.0661	12,701		12,701		12,701
PURCHASING	986,867	5.5229	65,794		65,794		65,794
GENERAL SERVICES	5,287,127	29.5890	352,493		352,493		352,493
ALL OTHER	604,927	3.3854	40,330		40,330		40,330
SubTotal	17,868,568	100.0000	1,191,297		1,191,297		1,191,297
TOTAL	17,868,568	100.0000	1,191,297		1,191,297		1,191,297

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions

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

MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
COMM. OF ADMIN.	7,573	7,573
INFORMATION	698,946	698,946
BUDGET AND PLANNING	7,484	7,484
ACCOUNTING	5,976	5,976
PERSONNEL	12,701	12,701
PURCHASING	65,794	65,794
GENERAL SERVICES	352,493	352,493
ALL OTHER	40,330	40,330
Direct Billed	0	0
Total	1,191,297	1,191,297



STATE OF MISSOURI

RETIREMENT/GROUP INSURANCE

NATURE AND EXTENT OF SERVICES

The costs of State contributions to the Employee Retirement System including contributions to the Group Health Insurance Fund and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department.

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 3.2 and 3.3.

MAXIMUS

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	600,398,162			600,398,162
Total Allocated Additions:			0	0
Non-Central Service Costs	(552,493,341)			
Section II Costs	(8,809,250)			
Total Departmental Cost Adjustments:	(561,302,591)			(561,302,591)
Total To Be Allocated:	39,095,571	0		39,095,571



MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	600,398,162	0	600,398,162
Departmental Totals			
Total Expenditures	600,398,162	0	600,398,162
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(552,493,341)	0	(552,493,341)
Section II Costs	(8,809,250)	0	(8,809,250)
Functional Cost			
Functional Cost	39,095,571	0	39,095,571
Allocation Step 1			
1st Allocation	39,095,571	0	39,095,571
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07			
Total Allocated	39,095,571	0	39,095,571



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.	321,843	0.8232	321,843		321,843		321,843
INFORMATION TECHNOLOGY	14,134,566	36.1539	14,134,566		14,134,566		14,134,566
BUDGET AND PLANNING	444,253	1.1363	444,253		444,253		444,253
ACCOUNTING	711,203	1.8191	711,203		711,203		711,203
PERSONNEL	792,860	2.0280	792,860		792,860		792,860
PURCHASING	740,659	1.8945	740,659		740,659		740,659
GENERAL SERVICES	296,524	0.7585	296,524		296,524		296,524
TREASURER	669,849	1.7134	669,849		669,849		669,849
SECRETARY OF STATE	3,264,252	8.3494	3,264,252		3,264,252		3,264,252
SECURITY	584,647	1.4954	584,647		584,647		584,647
REVENUE	17,134,915	43.8283	17,134,915		17,134,915		17,134,915
SubTotal	39,095,571	100.0000	39,095,571		39,095,571		39,095,571
TOTAL	39,095,571	100.0000	39,095,571		39,095,571		39,095,571

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2008

MAXIMUS

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	321,843	321,843
INFORMATION	14,134,566	14,134,566
BUDGET AND PLANNING	444,253	444,253
ACCOUNTING	711,203	711,203
PERSONNEL	792,860	792,860
PURCHASING	740,659	740,659
GENERAL SERVICES	296,524	296,524
TREASURER	669,849	669,849
SECRETARY OF STATE	3,264,252	3,264,252
SECURITY	584,647	584,647
REVENUE	17,134,915	17,134,915
Direct Billed	0	0
Total	39,095,571	39,095,571



STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	152,636,149			152,636,149
Total Allocated Additions:			0	0
Non-Central Service Costs	(142,350,037)			
Section II Costs	(1,916,594)			
Total Departmental Cost Adjustments:	(144,266,631)			(144,266,631)
Total To Be Allocated:	8,369,518	0		8,369,518



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	152,636,149	0	152,636,149
Departmental Totals			
Total Expenditures	152,636,149	0	152,636,149
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(142,350,037)	0	(142,350,037)
Section II Costs	(1,916,594)	0	(1,916,594)
Functional Cost	8,369,518	0	8,369,518
Allocation Step 1			
1st Allocation	8,369,518	0	8,369,518
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	8,369,518	0	8,369,518



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	82,516	0.9859	82,516		82,516		82,516
INFORMATION TECHNOLOGY	3,275,325	39.1340	3,275,325		3,275,325		3,275,325
BUDGET AND PLANNING	108,156	1.2923	108,156		108,156		108,156
ACCOUNTING	146,723	1.7531	146,723		146,723		146,723
PERSONNEL	168,824	2.0171	168,824		168,824		168,824
PURCHASING	160,719	1.9203	160,719		160,719		160,719
GENERAL SERVICES	53,420	0.6383	53,420		53,420		53,420
TREASURER	147,028	1.7567	147,028		147,028		147,028
SECRETARY OF STATE	694,465	8.2976	694,465		694,465		694,465
SECURITY	107,211	1.2810	107,211		107,211		107,211
REVENUE	3,425,131	40.9237	3,425,131		3,425,131		3,425,131
SubTotal	8,369,518	100.0000	8,369,518		8,369,518		8,369,518
TOTAL	8,369,518	100.0000	8,369,518		8,369,518		8,369,518

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2008

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	82,516	82,516
INFORMATION	3,275,325	3,275,325
BUDGET AND PLANNING	108,156	108,156
ACCOUNTING	146,723	146,723
PERSONNEL	168,824	168,824
PURCHASING	160,719	160,719
GENERAL SERVICES	53,420	53,420
TREASURER	147,028	147,028
SECRETARY OF STATE	694,465	694,465
SECURITY	107,211	107,211
REVENUE	3,425,131	3,425,131
Direct Billed	0	0
Total	8,369,518	8,369,518

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 2008 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:	78,127,081			78,127,081
Total Allocated Additions:			0	0
Non-Central Service Costs	(66,840,259)			
Section II Costs	(1,648,002)			
Total Departmental Cost Adjustments:	(68,488,261)			(68,488,261)
Total To Be Allocated:	9,638,820	0		9,638,820

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Total Expenditures	78,127,081	0	78,127,081
Capital Outlay	0	0	0
Departmental Totals			
Total Expenditures	78,127,081	0	78,127,081
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(66,840,259)	0	(66,840,259)
Section II Costs	(1,648,002)	0	(1,648,002)
Functional Cost	9,638,820	0	9,638,820
Allocation Step 1			
1st Allocation	9,638,820	0	9,638,820
Allocation Step 2			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
Total Allocated	9,638,820	0	9,638,820



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.	17,639	0.1830	17,639		17,639		17,639
INFORMATION TECHNOLOGY	978,845	10.1552	978,845		978,845		978,845
BUDGET AND PLANNING	73,671	0.7643	73,671		73,671		73,671
ACCOUNTING	190,047	1.9717	190,047		190,047		190,047
PERSONNEL	235,120	2.4393	235,120		235,120		235,120
PURCHASING	174,278	1.8081	174,278		174,278		174,278
GENERAL SERVICES	845,983	8.7768	845,983		845,983		845,983
TREASURER	215,001	2.2306	215,001		215,001		215,001
SECRETARY OF STATE	1,408,072	14.6083	1,408,072		1,408,072		1,408,072
REVENUE	4,057,896	42.0996	4,057,896		4,057,896		4,057,896
ALL OTHER	1,442,268	14.9631	1,442,268		1,442,268		1,442,268
SubTotal	9,638,820	100.0000	9,638,820		9,638,820		9,638,820
TOTAL	9,638,820	100.0000	9,638,820		9,638,820		9,638,820

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.	17,639	17,639
INFORMATION	978,845	978,845
BUDGET AND PLANNING	73,671	73,671
ACCOUNTING	190,047	190,047
PERSONNEL	235,120	235,120
PURCHASING	174,278	174,278
GENERAL SERVICES	845,983	845,983
TREASURER	215,001	215,001
SECRETARY OF STATE	1,408,072	1,408,072
REVENUE	4,057,896	4,057,896
ALL OTHER	1,442,268	1,442,268
Direct Billed	0	0
Total	9,638,820	9,638,820

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:	23,813,261			23,813,261
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>23,813,261</u>	<u>0</u>	<u>0</u>	<u>23,813,261</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	23,813,261	0	23,813,261
Departmental Totals			
Total Expenditures	23,813,261	0	23,813,261
Deductions			
Total Deductions	0	0	0
Functional Cost	23,813,261	0	23,813,261
Allocation Step 1			
1st Allocation	23,813,261	0	23,813,261
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S			
Total Allocated	23,813,261	0	23,813,261



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	88,492	0.3814	90,827		90,827		90,827
BUDGET AND PLANNING	2,531	0.0109	2,598		2,598		2,598
PURCHASING	2,543	0.0110	2,610		2,610		2,610
GENERAL SERVICES	6,601	0.0285	6,775		6,775		6,775
TREASURER	2,525	0.0109	2,592		2,592		2,592
SECRETARY OF STATE	27,694	0.1194	28,425		28,425		28,425
REVENUE	96,043	0.4140	98,577		98,577		98,577
LEGISLATURE	17,286	0.0745	17,742		17,742		17,742
JUDICIARY	886,793	3.8222	910,190		910,190		910,190
GOVERNOR	31,369	0.1352	32,197		32,197		32,197
AUDITOR	2,949	0.0127	3,027		3,027		3,027
ATTORNEY GENERAL	44,898	0.1935	46,083		46,083		46,083
AGRICULTURE	32,053	0.1382	32,899		32,899		32,899
INSURANCE	78,735	0.3394	80,812		80,812		80,812
ECONOMIC DEVELOPMENT	70,371	0.3033	72,228		72,228		72,228
EDUCATION	981,256	4.2293	1,007,146		1,007,146		1,007,146
HIGHER EDUCATION	4,464	0.0192	4,582		4,582		4,582
HEALTH	200,927	0.8660	206,228		206,228		206,228
LABOR	171,016	0.7371	175,528		175,528		175,528
MENTAL HEALTH	6,755,702	29.1180	6,933,947		6,933,947		6,933,947
NATURAL RESOURCES	661,860	2.8527	679,323		679,323		679,323
PUBLIC SAFETY	1,718,211	7.4057	1,763,545		1,763,545		1,763,545
SOCIAL SERVICES	1,759,875	7.5853	1,806,308		1,806,308		1,806,308
CORRECTIONS	7,050,855	30.3901	7,236,887		7,236,887		7,236,887
ALL OTHER	2,506,064	10.8015	2,572,185		2,572,185		2,572,185
SubTotal	23,201,113	100.0000	23,813,261		23,813,261		23,813,261
TOTAL	23,201,113	100.0000	23,813,261		23,813,261		23,813,261

Allocation Basis: Worker's Compensation Payments for FY 2008

Allocation Source: FY 2008 CAFR Work Papers



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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	90,827	90,827
BUDGET AND PLANNING	2,598	2,598
PURCHASING	2,610	2,610
GENERAL SERVICES	6,775	6,775
TREASURER	2,592	2,592
SECRETARY OF STATE	28,425	28,425
REVENUE	98,577	98,577
LEGISLATURE	17,742	17,742
JUDICIARY	910,190	910,190
GOVERNOR	32,197	32,197
AUDITOR	3,027	3,027
ATTORNEY GENERAL	46,083	46,083
AGRICULTURE	32,899	32,899
INSURANCE	80,812	80,812
ECONOMIC DEVELOPMENT	72,228	72,228
EDUCATION	1,007,146	1,007,146
HIGHER EDUCATION	4,582	4,582
HEALTH	206,228	206,228
LABOR	175,528	175,528
MENTAL HEALTH	6,933,947	6,933,947
NATURAL RESOURCES	679,323	679,323
PUBLIC SAFETY	1,763,545	1,763,545
SOCIAL SERVICES	1,806,308	1,806,308
CORRECTIONS	7,236,887	7,236,887
ALL OTHER	2,572,185	2,572,185
Direct Billed	0	0
Total	23,813,261	23,813,261



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 2008. 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:	2,991,704			2,991,704
Total Allocated Additions:			0	0
Non-Central Service Costs	(2,877,335)			
Section II Costs	(22,287)			
Total Departmental Cost Adjustments:	(2,899,622)			(2,899,622)
Total To Be Allocated:	92,082	0		92,082



MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	2,991,704	0	2,991,704
Departmental Totals			
Total Expenditures	2,991,704	0	2,991,704
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(2,877,335)	0	(2,877,335)
Section II Costs	(22,287)	0	(22,287)
Functional Cost	92,082	0	92,082
Allocation Step 1			
1st Allocation	92,082	0	92,082
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	92,082	0	92,082



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.	1,400	1.5204	1,400		1,400		1,400
INFORMATION TECHNOLOGY	3,459	3.7564	3,459		3,459		3,459
GENERAL SERVICES	1,090	1.1837	1,090		1,090		1,090
REVENUE	86,133	93.5395	86,133		86,133		86,133
SubTotal	92,082	100.0000	92,082		92,082		92,082
TOTAL	92,082	100.0000	92,082		92,082		92,082

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2008 CAFR Work Papers

MAXIMUS

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	1,400	1,400
INFORMATION	3,459	3,459
GENERAL SERVICES	1,090	1,090
REVENUE	86,133	86,133
Direct Billed	0	0
Total	<u>92,082</u>	<u>92,082</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 2008.

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:	171,849			171,849
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>171,849</u>	<u>0</u>	<u>0</u>	<u>171,849</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	6,330	0	6,330	0	0
Insurance/Bond Premium	165,519	0	0	113,377	47,796
Departmental Totals					
Total Expenditures	171,849	0	6,330	113,377	47,796
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	171,849	0	6,330	113,377	47,796
Allocation Step 1					
1st Allocation	171,849	0	6,330	113,377	47,796
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	171,849	0	6,330	113,377	47,796



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

SPECIFIC BONDS

Other Expense & Cost

Claims Administration Fees	0
Insurance/Bond Premium	4,346

Departmental Totals

Total Expenditures	4,346
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Deductions

Total Deductions	0
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Functional Cost	4,346
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Allocation Step 1

1st Allocation	4,346
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Allocation Step 2

2nd Allocation	0
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Total For 12 INSURANCE

Total Allocated	4,346
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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
PURCHASING	5,455	1.4777	94		94		94
GENERAL SERVICES	875	0.2370	15		15		15
SECRETARY OF STATE	4,376	1.1854	75		75		75
REVENUE	3,140	0.8506	54		54		54
JUDICIARY	122	0.0330	2		2		2
ATTORNEY GENERAL	16,027	4.3416	275		275		275
AGRICULTURE	27,634	7.4859	474		474		474
INSURANCE	1,967	0.5328	34		34		34
ECONOMIC DEVELOPMENT	12,313	3.3355	211		211		211
EDUCATION	43,861	11.8817	752		752		752
HIGHER EDUCATION	61,925	16.7753	1,061		1,061		1,061
HEALTH	9,093	2.4632	156		156		156
HIGHWAYS	476	0.1289	8		8		8
LABOR	1,734	0.4697	30		30		30
MENTAL HEALTH	29,202	7.9106	501		501		501
NATURAL RESOURCES	32,324	8.7564	554		554		554
PUBLIC SAFETY	22,867	6.1945	392		392		392
SOCIAL SERVICES	36,609	9.9171	628		628		628
CORRECTIONS	44,553	12.0691	764		764		764
ALL OTHER	14,596	3.9540	250		250		250
SubTotal	369,149	100.0000	6,330		6,330		6,330
TOTAL	369,149	100.0000	6,330		6,330		6,330

Allocation Basis: Vehicle Claims by Departments for FY 2008

Allocation Source: FY 2008 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	41,594	36.6865	41,594		41,594		41,594
PUBLIC SAFETY	67,863	59.8560	67,863		67,863		67,863
ALL OTHER	3,920	3.4575	3,920		3,920		3,920
SubTotal	113,377	100.0000	113,377		113,377		113,377
TOTAL	113,377	100.0000	113,377		113,377		113,377

Allocation Basis: Actual Aircraft Liability Premiums, FY 2008

Allocation Source: FY 2008 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.	24	0.0334	16		16		16
INFORMATION TECHNOLOGY	1,132	1.5745	753		753		753
BUDGET AND PLANNING	28	0.0389	19		19		19
ACCOUNTING	56	0.0779	37		37		37
PERSONNEL	77	0.1071	51		51		51
PURCHASING	58	0.0807	39		39		39
GENERAL SERVICES	92	0.1280	61		61		61
TREASURER	51	0.0709	34		34		34
SECRETARY OF STATE	277	0.3853	184		184		184
SECURITY	39	0.0542	26		26		26
REVENUE	1,522	2.1169	1,012		1,012		1,012
LEGISLATURE	719	1.0000	478		478		478
JUDICIARY	4,286	5.9613	2,849		2,849		2,849
GOVERNOR	32	0.0445	21		21		21
LT. GOVERNOR	6	0.0083	4		4		4
AUDITOR	128	0.1780	85		85		85
ATTORNEY GENERAL	451	0.6273	300		300		300
AGRICULTURE	479	0.6662	318		318		318
INSURANCE	748	1.0404	497		497		497
CONSERVATION	2,064	2.8708	1,372		1,372		1,372
ECONOMIC DEVELOPMENT	1,024	1.4243	681		681		681
EDUCATION	2,650	3.6858	1,762		1,762		1,762
HIGHER EDUCATION	67	0.0932	45		45		45
HEALTH	1,885	2.6218	1,253		1,253		1,253
HIGHWAYS	6,961	9.6819	4,628		4,628		4,628
LABOR	810	1.1266	538		538		538
MENTAL HEALTH	9,500	13.2133	6,315		6,315		6,315
NATURAL RESOURCES	2,102	2.9236	1,397		1,397		1,397
PUBLIC SAFETY	5,255	7.3091	3,493		3,493		3,493
SOCIAL SERVICES	8,624	11.9949	5,733		5,733		5,733
CORRECTIONS	11,020	15.3277	7,327		7,327		7,327
ALL OTHER	9,730	13.5332	6,468		6,468		6,468
SubTotal	71,897	100.0000	47,796		47,796		47,796

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	71,897	100.0000	47,796		47,796		47,796

Allocation Basis: Total Number of Employees, FY 2008

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	324	7.4551	324		324		324
PUBLIC SAFETY	2,757	63.4377	2,757		2,757		2,757
ALL OTHER	1,265	29.1072	1,265		1,265		1,265
SubTotal	4,346	100.0000	4,346		4,346		4,346
TOTAL	4,346	100.0000	4,346		4,346		4,346

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2008 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.	16	0	0	16	0
INFORMATION	753	0	0	753	0
BUDGET AND PLANNING	19	0	0	19	0
ACCOUNTING	37	0	0	37	0
PERSONNEL	51	0	0	51	0
PURCHASING	133	94	0	39	0
GENERAL SERVICES	41,670	15	41,594	61	0
TREASURER	34	0	0	34	0
SECRETARY OF STATE	259	75	0	184	0
SECURITY	26	0	0	26	0
REVENUE	1,066	54	0	1,012	0
LEGISLATURE	478	0	0	478	0
JUDICIARY	2,851	2	0	2,849	0
GOVERNOR	21	0	0	21	0
LT. GOVERNOR	4	0	0	4	0
AUDITOR	85	0	0	85	0
ATTORNEY GENERAL	575	275	0	300	0
AGRICULTURE	792	474	0	318	0
INSURANCE	855	34	0	497	324
CONSERVATION	1,372	0	0	1,372	0
ECONOMIC DEVELOPMENT	892	211	0	681	0
EDUCATION	2,514	752	0	1,762	0
HIGHER EDUCATION	1,106	1,061	0	45	0
HEALTH	1,409	156	0	1,253	0
HIGHWAYS	4,636	8	0	4,628	0
LABOR	568	30	0	538	0
MENTAL HEALTH	6,816	501	0	6,315	0
NATURAL RESOURCES	1,951	554	0	1,397	0
PUBLIC SAFETY	74,505	392	67,863	3,493	2,757
SOCIAL SERVICES	6,361	628	0	5,733	0
CORRECTIONS	8,091	764	0	7,327	0
ALL OTHER	11,903	250	3,920	6,468	1,265

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	<u>171,849</u>	<u>6,330</u>	<u>113,377</u>	<u>47,796</u>	<u>4,346</u>



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
Facilities Management, Design and Construction
Board of Public Buildings

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,267,523			1,267,523
BUILDING USE	4,225		4,225	
EQUIPMENT USE	7,573		7,573	
RETIREMENT/GROUP INSURANCE	321,843		321,843	
OASDHI	82,516		82,516	
BUILDING RENTAL	17,639		17,639	
UNEMPLOYMENT COMPENSATION	1,400		1,400	
INSURANCE	16		16	
COMM. OF ADMIN.		16,626	16,626	
INFORMATION TECHNOLOGY SERVICES		222,243	222,243	
ACCOUNTING		983	983	
PERSONNEL		191,115	191,115	
PURCHASING		3	3	
GENERAL SERVICES		283	283	
TREASURER		38	38	
SECRETARY OF STATE		1,206	1,206	
SECURITY		8,306	8,306	
REVENUE		52	52	
Total Allocated Additions:	435,212	440,855	876,067	876,067
Total To Be Allocated:	1,702,735	440,855		2,143,590



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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,060,781	0	888,495	172,286
Other Expense & Cost				
Departmental Expenditures	206,742	0	173,164	33,578
Capital Outlay	0	0	0	0
Departmental Totals				
Total Expenditures	1,267,523	0	1,061,659	205,864
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,267,523	0	1,061,659	205,864
Allocation Step 1				
Inbound- All Others	435,212	435,212	0	0
Reallocate Admin Costs		(435,212)	364,527	70,685
1st Allocation	1,702,735	0	1,426,186	276,549
Allocation Step 2				
Inbound- All Others	440,855	440,855	0	0
Reallocate Admin Costs		(440,855)	369,254	71,601
2nd Allocation	440,855	0	369,254	71,601
Total For 15 COMM. OF ADMIN.				
Total Allocated	2,143,590	0	1,795,440	348,150



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.	23	1.1657	16,626		16,626		16,626
INFORMATION TECHNOLOGY	1,091	55.2966	788,630		788,630	206,593	995,223
BUDGET AND PLANNING	27	1.3685	19,517		19,517	5,113	24,630
ACCOUNTING	54	2.7369	39,034		39,034	10,225	49,259
PERSONNEL	74	3.7506	53,491		53,491	14,013	67,504
PURCHASING	56	2.8383	40,480		40,480	10,604	51,084
GENERAL SERVICES	88	4.4602	63,611		63,611	16,664	80,275
ALL OTHER	560	28.3832	404,797		404,797	106,042	510,839
SubTotal	1,973	100.0000	1,426,186		1,426,186	369,254	1,795,440
TOTAL	1,973	100.0000	1,426,186		1,426,186	369,254	1,795,440

Allocation Basis: Average Number of OA Employees, FY 2008

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	276,549		276,549	71,601	348,150
SubTotal	100	100.0000	276,549		276,549	71,601	348,150
TOTAL	100	100.0000	276,549		276,549	71,601	348,150

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.	16,626	16,626	0
INFORMATION	995,223	995,223	0
BUDGET AND PLANNING	24,630	24,630	0
ACCOUNTING	49,259	49,259	0
PERSONNEL	67,504	67,504	0
PURCHASING	51,084	51,084	0
GENERAL SERVICES	80,275	80,275	0
ALL OTHER	858,989	510,839	348,150
Direct Billed	0	0	0
Total	2,143,590	1,795,440	348,150

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. Most of the expenses of these services are included in the Section II sub-pool. The general and administration costs are allocated to each sub-pool based on functional cost (allowable expenses) on Schedule 10.3. These costs are from the Finance and Administration organization code.

Costs have been functionalized and allocated as follows:

System Development. Costs of developing Statewide systems operated by the Office of Administration have been allocated to the division operating each system.

Office Automation. Administrative costs associated with Office Automation projects are allocated to each benefiting department based on the number of workstations located there in FY 2008.

Section II. These costs are disallowed and are 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:	56,623,182			56,623,182
BUILDING USE	165,126		165,126	
EQUIPMENT USE	698,946		698,946	
RETIREMENT/GROUP INSURANCE	14,134,566		14,134,566	
OASDHI	3,275,325		3,275,325	
BUILDING RENTAL	978,845		978,845	
WORKER'S COMPENSATION	90,827		90,827	
UNEMPLOYMENT COMPENSATION	3,459		3,459	
INSURANCE	753		753	
COMM. OF ADMIN.	788,630		788,630	
INFORMATION TECHNOLOGY SERVICES		206,593	995,223	
BUDGET AND PLANNING		2,433,240	2,433,240	
ACCOUNTING		43,748	43,748	
PURCHASING		56,147	56,147	
GENERAL SERVICES		209,618	209,618	
TREASURER		13,351	13,351	
SECRETARY OF STATE		2,097	2,097	
SECURITY		7,456	7,456	
REVENUE		179,573	179,573	
		3,199	3,199	
Total Allocated Additions:	<u>20,136,477</u>	<u>3,155,022</u>	<u>23,291,499</u>	23,291,499
Capital Outlay - Departmental	(1,850,101)			
Capital Outlay - G & A	(963,211)			
Total Departmental Cost Adjustments:	<u>(2,813,312)</u>			(2,813,312)
Total To Be Allocated:	<u><u>73,946,347</u></u>	<u><u>3,155,022</u></u>		<u><u>77,101,369</u></u>



MAXIMUS

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

	Total	General & Admin	SYSTEM DEVELOPMENT	OFFICE AUTOMATION	SECTION II
Wages & Benefits					
Salaries & Wages	7,623,272	0	998,606	1,228,075	5,396,591
Other Expense & Cost					
Departmental Expenditures	43,977,542	0	728,485	568,355	42,680,702
General and Administrative	5,022,368	0	657,902	809,081	3,555,385
Departmental Totals					
Total Expenditures	56,623,182	0	2,384,993	2,605,511	51,632,678
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay - Departmental	(1,850,101)	0	(330,773)	(167,832)	(1,351,496)
Capital Outlay - G & A	(963,211)	0	(126,175)	(155,169)	(681,867)
Functional Cost					
Functional Cost	53,809,870	0	1,928,045	2,282,510	49,599,315
Allocation Step 1					
Inbound- All Others	20,136,477	20,136,477	0	0	0
Reallocate Admin Costs		(20,136,477)	721,510	854,149	18,560,818
1st Allocation	73,946,347	0	2,649,555	3,136,659	68,160,133
Allocation Step 2					
Inbound- All Others	3,155,022	3,155,022	0	0	0
Reallocate Admin Costs		(3,155,022)	113,048	133,830	2,908,144
2nd Allocation	3,155,022	0	113,048	133,830	2,908,144
Total For 16 INFORMATION					
Total Allocated	77,101,369	0	2,762,603	3,270,489	71,068,277

MAXIMUS

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

Activity - SYSTEM DEVELOPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	6,283	7.0711	187,352		187,352		187,352
INFORMATION TECHNOLOGY	57,965	65.2354	1,728,451		1,728,451		1,728,451
BUDGET AND PLANNING	49	0.0551	1,461		1,461	225	1,686
ACCOUNTING	498	0.5605	14,850		14,850	2,288	17,138
PERSONNEL	5,303	5.9682	158,129		158,129	24,363	182,492
PURCHASING	2,805	3.1568	83,642		83,642	12,887	96,529
GENERAL SERVICES	3,653	4.1112	108,928		108,928	16,782	125,710
ALL OTHER	12,299	13.8417	366,742		366,742	56,503	423,245
SubTotal	88,855	100.0000	2,649,555		2,649,555	113,048	2,762,603
TOTAL	88,855	100.0000	2,649,555		2,649,555	113,048	2,762,603

Allocation Basis: System Development Hours for FY 2008

Allocation Source: Systems and Programming Project Summary

MAXIMUS

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

Activity - OFFICE AUTOMATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	10	1.1123	34,891		34,891		34,891
INFORMATION TECHNOLOGY	202	22.4694	704,789		704,789		704,789
BUDGET AND PLANNING	31	3.4483	108,161		108,161	6,039	114,200
ACCOUNTING	66	7.3415	230,278		230,278	12,857	243,135
PERSONNEL	62	6.8966	216,321		216,321	12,078	228,399
PURCHASING	56	6.2291	195,387		195,387	10,909	206,296
GENERAL SERVICES	66	7.3415	230,278		230,278	12,857	243,135
REVENUE	48	5.3393	167,475		167,475	9,351	176,826
GOVERNOR	56	6.2291	195,387		195,387	10,909	206,296
LT. GOVERNOR	6	0.6674	20,934		20,934	1,169	22,103
ALL OTHER	296	32.9255	1,032,758		1,032,758	57,661	1,090,419
SubTotal	899	100.0000	3,136,659		3,136,659	133,830	3,270,489
TOTAL	899	100.0000	3,136,659		3,136,659	133,830	3,270,489

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

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	68,160,133		68,160,133	2,908,144	71,068,277
SubTotal	100	100.0000	68,160,133		68,160,133	2,908,144	71,068,277
TOTAL	100	100.0000	68,160,133		68,160,133	2,908,144	71,068,277

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS

Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SYSTEM	OFFICE AUTOMATION	SECTION II
COMM. OF ADMIN.	222,243	187,352	34,891	0
INFORMATION	2,433,240	1,728,451	704,789	0
BUDGET AND PLANNING	115,886	1,686	114,200	0
ACCOUNTING	260,273	17,138	243,135	0
PERSONNEL	410,891	182,492	228,399	0
PURCHASING	302,825	96,529	206,296	0
GENERAL SERVICES	368,845	125,710	243,135	0
REVENUE	176,826	0	176,826	0
GOVERNOR	206,296	0	206,296	0
LT. GOVERNOR	22,103	0	22,103	0
ALL OTHER	72,581,941	423,245	1,090,419	71,068,277
Direct Billed	0	0	0	0
Total	77,101,369	2,762,603	3,270,489	71,068,277

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:	1,632,881			1,632,881
BUILDING USE	20,287		20,287	
EQUIPMENT USE	7,484		7,484	
RETIREMENT/GROUP INSURANCE	444,253		444,253	
OASDHI	108,156		108,156	
BUILDING RENTAL	73,671		73,671	
WORKER'S COMPENSATION	2,598		2,598	
INSURANCE	19		19	
COMM. OF ADMIN.	19,517	5,113	24,630	
INFORMATION TECHNOLOGY SERVICES	109,622	6,264	115,886	
BUDGET AND PLANNING		140,873	140,873	
ACCOUNTING		635	635	
PURCHASING		24	24	
GENERAL SERVICES		330	330	
TREASURER		27	27	
SECURITY		10,284	10,284	
REVENUE		54	54	
Total Allocated Additions:	<u>785,607</u>	<u>163,604</u>	<u>949,211</u>	<u>949,211</u>
Capital Outlay	(7,226)			
Total Departmental Cost Adjustments:	<u>(7,226)</u>			<u>(7,226)</u>
Total To Be Allocated:	<u><u>2,411,262</u></u>	<u><u>163,604</u></u>	<u><u>2,574,866</u></u>	



MAXIMUS

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,524,773	0	952,983	571,790
Other Expense & Cost				
Departmental Expenditures	108,108	0	58,193	49,915
Departmental Totals				
Total Expenditures	1,632,881	0	1,011,176	621,705
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(7,226)	0	(4,516)	(2,710)
Functional Cost	1,625,655	0	1,006,660	618,995
Allocation Step 1				
Inbound- All Others	785,607	785,607	0	0
Reallocate Admin Costs		(785,607)	486,474	299,133
1st Allocation	2,411,262	0	1,493,134	918,128
Allocation Step 2				
Inbound- All Others	163,604	163,604	0	0
Reallocate Admin Costs		(163,604)	101,309	62,295
2nd Allocation	163,604	0	101,309	62,295
Total For 17 BUDGET AND				
Total Allocated	2,574,866	0	1,594,443	980,423

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	1,104	2.9299	43,748		43,748		43,748
BUDGET AND PLANNING	3,555	9.4347	140,873		140,873		140,873
ACCOUNTING	1,071	2.8424	42,440		42,440	3,286	45,726
PERSONNEL	230	0.6104	9,114		9,114	706	9,820
PURCHASING	304	0.8068	12,047		12,047	933	12,980
GENERAL SERVICES	519	1.3774	20,566		20,566	1,592	22,158
TREASURER	396	1.0510	15,692		15,692	1,215	16,907
SECRETARY OF STATE	373	0.9899	14,781		14,781	1,144	15,925
SECURITY	72	0.1911	2,853		2,853	221	3,074
REVENUE	2,507	6.6534	99,344		99,344	7,692	107,036
JUDICIARY	308	0.8174	12,205		12,205	945	13,150
GOVERNOR	1,708	4.5329	67,682		67,682	5,240	72,922
LT. GOVERNOR	140	0.3716	5,548		5,548	430	5,978
AUDITOR	245	0.6502	9,709		9,709	752	10,461
ATTORNEY GENERAL	345	0.9156	13,671		13,671	1,058	14,729
AGRICULTURE	1,113	2.9538	44,105		44,105	3,415	47,520
INSURANCE	868	2.3036	34,396		34,396	2,663	37,059
CONSERVATION	155	0.4114	6,142		6,142	476	6,618
ECONOMIC DEVELOPMENT	1,153	3.0600	45,690		45,690	3,537	49,227
EDUCATION	2,661	7.0621	105,447		105,447	8,164	113,611
HIGHER EDUCATION	1,805	4.7903	71,526		71,526	5,538	77,064
HEALTH	1,253	3.3254	49,652		49,652	3,844	53,496
HIGHWAYS	1,624	4.3100	64,354		64,354	4,982	69,336
LABOR	775	2.0568	30,711		30,711	2,378	33,089
MENTAL HEALTH	1,800	4.7771	71,328		71,328	5,522	76,850
NATURAL RESOURCES	1,072	2.8450	42,480		42,480	3,289	45,769
PUBLIC SAFETY	2,077	5.5122	82,305		82,305	6,372	88,677
SOCIAL SERVICES	4,749	12.6034	188,186		188,186	14,569	202,755
CORRECTIONS	881	2.3381	34,911		34,911	2,703	37,614
ALL OTHER	2,817	7.4761	111,628		111,628	8,643	120,271
SubTotal	37,680	100.0000	1,493,134		1,493,134	101,309	1,594,443
TOTAL	37,680	100.0000	1,493,134		1,493,134	101,309	1,594,443

MAXIMUS

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

Allocation Basis: Budget and Planning Hours by Department, FY 2008

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	918,128		918,128	62,295	980,423
SubTotal	100	100.0000	918,128		918,128	62,295	980,423
TOTAL	100	100.0000	918,128		918,128	62,295	980,423

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	43,748	43,748	0
BUDGET AND PLANNING	140,873	140,873	0
ACCOUNTING	45,726	45,726	0
PERSONNEL	9,820	9,820	0
PURCHASING	12,980	12,980	0
GENERAL SERVICES	22,158	22,158	0
TREASURER	16,907	16,907	0
SECRETARY OF STATE	15,925	15,925	0
SECURITY	3,074	3,074	0
REVENUE	107,036	107,036	0
JUDICIARY	13,150	13,150	0
GOVERNOR	72,922	72,922	0
LT. GOVERNOR	5,978	5,978	0
AUDITOR	10,461	10,461	0
ATTORNEY GENERAL	14,729	14,729	0
AGRICULTURE	47,520	47,520	0
INSURANCE	37,059	37,059	0
CONSERVATION	6,618	6,618	0
ECONOMIC DEVELOPMENT	49,227	49,227	0
EDUCATION	113,611	113,611	0
HIGHER EDUCATION	77,064	77,064	0
HEALTH	53,496	53,496	0
HIGHWAYS	69,336	69,336	0
LABOR	33,089	33,089	0
MENTAL HEALTH	76,850	76,850	0
NATURAL RESOURCES	45,769	45,769	0
PUBLIC SAFETY	88,677	88,677	0
SOCIAL SERVICES	202,755	202,755	0
CORRECTIONS	37,614	37,614	0
ALL OTHER	1,100,694	120,271	980,423
Direct Billed	0	0	0

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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Total	2,574,866	1,594,443	980,423

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 costs of fund accounting have 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:	2,161,458			2,161,458
BUILDING USE	48,502		48,502	
EQUIPMENT USE	5,976		5,976	
RETIREMENT/GROUP INSURANCE	711,203		711,203	
OASDHI	146,723		146,723	
BUILDING RENTAL	190,047		190,047	
INSURANCE	37		37	
COMM. OF ADMIN.	39,034	10,225	49,259	
INFORMATION TECHNOLOGY SERVICES	245,128	15,145	260,273	
BUDGET AND PLANNING	42,440	3,286	45,726	
ACCOUNTING		1,931	1,931	
PURCHASING		127	127	
GENERAL SERVICES		660	660	
TREASURER		76	76	
SECRETARY OF STATE		164,231	164,231	
SECURITY		21,754	21,754	
REVENUE		1,824	1,824	
Total Allocated Additions:	1,429,090	219,259	1,648,349	1,648,349
Total To Be Allocated:	3,590,548	219,259		3,809,807



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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	2,011,704	0	551,207	1,404,773	55,724
Other Expense & Cost					
Departmental Expenditures	149,754	0	41,033	104,573	4,148
Capital Outlay	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,161,458	0	592,240	1,509,346	59,872
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Total Expenditures	2,161,458	0	592,240	1,509,346	59,872
Allocation Step 1					
Inbound- All Others	1,429,090	1,429,090	0	0	0
Reallocate Admin Costs		(1,429,090)	391,571	997,933	39,586
1st Allocation	3,590,548	0	983,811	2,507,279	99,458
Allocation Step 2					
Inbound- All Others	219,259	219,259	0	0	0
Reallocate Admin Costs		(219,259)	60,077	153,109	6,073
2nd Allocation	219,259	0	60,077	153,109	6,073
Total For 18 ACCOUNTING					
Total Allocated	3,809,807	0	1,043,888	2,660,388	105,531



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.	560	0.0385	379		379		379
INFORMATION TECHNOLOGY	26,194	1.8020	17,728		17,728		17,728
BUDGET AND PLANNING	658	0.0453	445		445		445
ACCOUNTING	1,295	0.0891	876		876		876
PERSONNEL	1,767	0.1216	1,196		1,196	75	1,271
PURCHASING	1,342	0.0923	908		908	57	965
GENERAL SERVICES	2,111	0.1452	1,429		1,429	89	1,518
TREASURER	1,215	0.0836	822		822	51	873
SECRETARY OF STATE	6,626	0.4558	4,485		4,485	279	4,764
SECURITY	906	0.0623	613		613	38	651
REVENUE	36,385	2.5031	24,626		24,626	1,534	26,160
LEGISLATURE	16,532	1.1373	11,189		11,189	697	11,886
JUDICIARY	96,672	6.6506	65,429		65,429	4,076	69,505
GOVERNOR	790	0.0543	535		535	33	568
LT. GOVERNOR	155	0.0107	105		105	7	112
AUDITOR	3,130	0.2153	2,118		2,118	132	2,250
ATTORNEY GENERAL	10,815	0.7440	7,320		7,320	456	7,776
AGRICULTURE	10,320	0.7100	6,985		6,985	435	7,420
INSURANCE	13,453	0.9255	9,105		9,105	567	9,672
CONSERVATION	47,234	3.2495	31,969		31,969	1,992	33,961
ECONOMIC DEVELOPMENT	21,661	1.4902	14,660		14,660	913	15,573
EDUCATION	49,472	3.4034	33,483		33,483	2,086	35,569
HIGHER EDUCATION	1,631	0.1122	1,104		1,104	69	1,173
HEALTH	44,656	3.0721	30,224		30,224	1,883	32,107
HIGHWAYS	161,196	11.0895	109,100		109,100	6,796	115,896
LABOR	18,983	1.3059	12,848		12,848	800	13,648
MENTAL HEALTH	221,249	15.2208	149,744		149,744	9,328	159,072
NATURAL RESOURCES	47,485	3.2667	32,138		32,138	2,002	34,140
PUBLIC SAFETY	124,576	8.5702	84,315		84,315	5,252	89,567
SOCIAL SERVICES	206,983	14.2394	140,089		140,089	8,727	148,816
CORRECTIONS	264,110	18.1695	178,753		178,753	11,137	189,890
ALL OTHER	13,432	0.9241	9,091		9,091	566	9,657
SubTotal	1,453,594	100.0000	983,811		983,811	60,077	1,043,888



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	1,453,594	100.0000	983,811		983,811	60,077	1,043,888

Allocation Basis: Number of Paychecks, FY 2008

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.	624	0.0241	604		604		604
INFORMATION TECHNOLOGY	39,706	1.5323	38,419		38,419		38,419
BUDGET AND PLANNING	196	0.0076	190		190		190
ACCOUNTING	1,090	0.0421	1,055		1,055		1,055
PERSONNEL	811	0.0313	785		785	49	834
PURCHASING	1,856	0.0716	1,796		1,796	111	1,907
GENERAL SERVICES	47,100	1.8176	45,573		45,573	2,828	48,401
TREASURER	26,812	1.0347	25,943		25,943	1,610	27,553
SECRETARY OF STATE	12,926	0.4988	12,507		12,507	776	13,283
SECURITY	383	0.0148	371		371	23	394
REVENUE	144,434	5.5739	139,753		139,753	8,673	148,426
LEGISLATURE	14,637	0.5649	14,163		14,163	879	15,042
JUDICIARY	48,418	1.8685	46,849		46,849	2,908	49,757
GOVERNOR	1,016	0.0392	983		983	61	1,044
LT. GOVERNOR	320	0.0123	310		310	19	329
AUDITOR	2,263	0.0873	2,190		2,190	136	2,326
ATTORNEY GENERAL	16,296	0.6289	15,768		15,768	979	16,747
AGRICULTURE	23,246	0.8971	22,493		22,493	1,396	23,889
INSURANCE	25,215	0.9731	24,398		24,398	1,514	25,912
CONSERVATION	101,446	3.9149	98,158		98,158	6,092	104,250
ECONOMIC DEVELOPMENT	47,082	1.8170	45,556		45,556	2,827	48,383
EDUCATION	451,077	17.4076	436,458		436,458	27,088	463,546
HIGHER EDUCATION	7,414	0.2861	7,174		7,174	445	7,619
HEALTH	211,864	8.1761	204,997		204,997	12,723	217,720
HIGHWAYS	451,505	17.4243	436,869		436,869	27,114	463,983
LABOR	62,547	2.4138	60,520		60,520	3,756	64,276
MENTAL HEALTH	135,254	5.2196	130,870		130,870	8,122	138,992
NATURAL RESOURCES	105,447	4.0693	102,029		102,029	6,332	108,361
PUBLIC SAFETY	102,757	3.9655	99,427		99,427	6,171	105,598
SOCIAL SERVICES	301,932	11.6519	292,146		292,146	18,131	310,277
CORRECTIONS	160,973	6.2121	155,756		155,756	9,667	165,423
ALL OTHER	44,615	1.7217	43,169		43,169	2,679	45,848
SubTotal	2,591,262	100.0000	2,507,279		2,507,279	153,109	2,660,388



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	2,591,262	100.0000	2,507,279		2,507,279	153,109	2,660,388

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	99,458		99,458	6,073	105,531
SubTotal	100	100.0000	99,458		99,458	6,073	105,531
TOTAL	100	100.0000	99,458		99,458	6,073	105,531

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.	983	379	604	0
INFORMATION	56,147	17,728	38,419	0
BUDGET AND PLANNING	635	445	190	0
ACCOUNTING	1,931	876	1,055	0
PERSONNEL	2,105	1,271	834	0
PURCHASING	2,872	965	1,907	0
GENERAL SERVICES	49,919	1,518	48,401	0
TREASURER	28,426	873	27,553	0
SECRETARY OF STATE	18,047	4,764	13,283	0
SECURITY	1,045	651	394	0
REVENUE	174,586	26,160	148,426	0
LEGISLATURE	26,928	11,886	15,042	0
JUDICIARY	119,262	69,505	49,757	0
GOVERNOR	1,612	568	1,044	0
LT. GOVERNOR	441	112	329	0
AUDITOR	4,576	2,250	2,326	0
ATTORNEY GENERAL	24,523	7,776	16,747	0
AGRICULTURE	31,309	7,420	23,889	0
INSURANCE	35,584	9,672	25,912	0
CONSERVATION	138,211	33,961	104,250	0
ECONOMIC DEVELOPMENT	63,956	15,573	48,383	0
EDUCATION	499,115	35,569	463,546	0
HIGHER EDUCATION	8,792	1,173	7,619	0
HEALTH	249,827	32,107	217,720	0
HIGHWAYS	579,879	115,896	463,983	0
LABOR	77,924	13,648	64,276	0
MENTAL HEALTH	298,064	159,072	138,992	0
NATURAL RESOURCES	142,501	34,140	108,361	0
PUBLIC SAFETY	195,165	89,567	105,598	0
SOCIAL SERVICES	459,093	148,816	310,277	0
CORRECTIONS	355,313	189,890	165,423	0
ALL OTHER	161,036	9,657	45,848	105,531

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	<u><u>3,809,807</u></u>	<u><u>1,043,888</u></u>	<u><u>2,660,388</u></u>	<u><u>105,531</u></u>

STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities with classified positions. Costs have been allocated based on the number of classified positions in each department.

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:	2,575,437			2,575,437
BUILDING USE	66,403		66,403	
EQUIPMENT USE	12,701		12,701	
RETIREMENT/GROUP INSURANCE	792,860		792,860	
OASDHI	168,824		168,824	
BUILDING RENTAL	235,120		235,120	
INSURANCE	51		51	
COMM. OF ADMIN.	53,491	14,013	67,504	
INFORMATION TECHNOLOGY SERVICES	374,450	36,441	410,891	
BUDGET AND PLANNING	9,114	706	9,820	
ACCOUNTING	1,981	124	2,105	
PURCHASING		56	56	
GENERAL SERVICES		908	908	
TREASURER		82	82	
SECRETARY OF STATE		7,660	7,660	
SECURITY		23,732	23,732	
REVENUE		76	76	
Total Allocated Additions:	1,714,995	83,798	1,798,793	1,798,793
Capital Outlay	(2,962)			
Total Departmental Cost Adjustments:	(2,962)			(2,962)
Total To Be Allocated:	4,287,470	83,798		4,371,268



MAXIMUS

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

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
Wages & Benefits				
Salaries & Wages	2,327,439	0	2,302,290	25,149
Other Expense & Cost				
Departmental Expenditures	247,998	0	86,712	161,286
Departmental Totals				
Total Expenditures	2,575,437	0	2,389,002	186,435
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(2,962)	0	0	(2,962)
Functional Cost	2,572,475	0	2,389,002	183,473
Allocation Step 1				
Inbound- All Others	1,714,995	1,714,995	0	0
Reallocate Admin Costs		(1,714,995)	1,592,678	122,317
1st Allocation	4,287,470	0	3,981,680	305,790
Allocation Step 2				
Inbound- All Others	83,798	83,798	0	0
Reallocate Admin Costs		(83,798)	77,821	5,977
2nd Allocation	83,798	0	77,821	5,977
Total For 21 PERSONNEL				
Total Allocated	4,371,268	0	4,059,501	311,767

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.	1,776	4.7999	191,115		191,115		191,115
SECURITY	9	0.0243	969		969	20	989
REVENUE	1,312	3.5459	141,184		141,184	2,899	144,083
AGRICULTURE	258	0.6973	27,763		27,763	570	28,333
INSURANCE	287	0.7757	30,884		30,884	634	31,518
ECONOMIC DEVELOPMENT	875	2.3648	94,159		94,159	1,933	96,092
HEALTH	1,677	4.5323	180,462		180,462	3,705	184,167
LABOR	688	1.8594	74,036		74,036	1,520	75,556
MENTAL HEALTH	7,592	20.5184	816,976		816,976	16,773	833,749
NATURAL RESOURCES	1,563	4.2242	168,195		168,195	3,453	171,648
PUBLIC SAFETY	2,270	6.1350	244,275		244,275	5,015	249,290
SOCIAL SERVICES	8,047	21.7481	865,938		865,938	17,778	883,716
CORRECTIONS	10,647	28.7747	1,145,724		1,145,724	23,521	1,169,245
SubTotal	37,001	100.0000	3,981,680		3,981,680	77,821	4,059,501
TOTAL	37,001	100.0000	3,981,680		3,981,680	77,821	4,059,501

Allocation Basis: Average Number of Merit & UCP Employees, FY 2008

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

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	305,790		305,790	5,977	311,767
SubTotal	100	100.0000	305,790		305,790	5,977	311,767
TOTAL	100	100.0000	305,790		305,790	5,977	311,767

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		SECTION II
COMM. OF ADMIN.	191,115	191,115	0
SECURITY	989	989	0
REVENUE	144,083	144,083	0
AGRICULTURE	28,333	28,333	0
INSURANCE	31,518	31,518	0
ECONOMIC DEVELOPMENT	96,092	96,092	0
HEALTH	184,167	184,167	0
LABOR	75,556	75,556	0
MENTAL HEALTH	833,749	833,749	0
NATURAL RESOURCES	171,648	171,648	0
PUBLIC SAFETY	249,290	249,290	0
SOCIAL SERVICES	883,716	883,716	0
CORRECTIONS	1,169,245	1,169,245	0
ALL OTHER	311,767	0	311,767
Direct Billed	0	0	0
Total	4,371,268	4,059,501	311,767



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 2008.

Costs of Surplus Property have been allocated to "All Other".

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,571,740			6,571,740
BUILDING USE	33,062		33,062	
EQUIPMENT USE	65,794		65,794	
RETIREMENT/GROUP INSURANCE	740,659		740,659	
OASDHI	160,719		160,719	
BUILDING RENTAL	174,278		174,278	
WORKER'S COMPENSATION	2,610		2,610	
INSURANCE	133		133	
COMM. OF ADMIN.	40,480	10,604	51,084	
INFORMATION TECHNOLOGY SERVICES	279,029	23,796	302,825	
BUDGET AND PLANNING	12,047	933	12,980	
ACCOUNTING	2,704	168	2,872	
PURCHASING		1,672	1,672	
GENERAL SERVICES		684	684	
TREASURER		102	102	
SECRETARY OF STATE		167	167	
SECURITY		13,844	13,844	
REVENUE		54	54	
Total Allocated Additions:	1,511,515	52,024	1,563,539	1,563,539
Capital Outlay	(7,960)			
Refunds	(1,577,206)			
Total Departmental Cost Adjustments:	(1,585,166)			(1,585,166)
Total To Be Allocated:	6,498,089	52,024		6,550,113



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

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,173,498	0	1,536,960	636,538
Other Expense & Cost				
Departmental Expenditures	4,398,242	0	1,651,356	2,746,886
Departmental Totals				
Total Expenditures	6,571,740	0	3,188,316	3,383,424
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(7,960)	0	0	(7,960)
Refunds	(1,577,206)	0	(1,575,000)	(2,206)
Functional Cost	4,986,574	0	1,613,316	3,373,258
Allocation Step 1				
Inbound- All Others	1,511,515	1,511,515	0	0
Reallocate Admin Costs		(1,511,515)	489,023	1,022,492
1st Allocation	6,498,089	0	2,102,339	4,395,750
Allocation Step 2				
Inbound- All Others	52,024	52,024	0	0
Reallocate Admin Costs		(52,024)	16,831	35,193
2nd Allocation	52,024	0	16,831	35,193
Total For 22 PURCHASING				
Total Allocated	6,550,113	0	2,119,170	4,430,943

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,075	0.0002	3		3		3
INFORMATION TECHNOLOGY	71,327,870	9.9707	209,618		209,618		209,618
BUDGET AND PLANNING	8,273	0.0012	24		24		24
ACCOUNTING	43,107	0.0060	127		127		127
PERSONNEL	19,201	0.0027	56		56		56
PURCHASING	569,097	0.0796	1,672		1,672		1,672
GENERAL SERVICES	6,441,603	0.9005	18,931		18,931	169	19,100
TREASURER	960,007	0.1342	2,821		2,821	25	2,846
SECRETARY OF STATE	7,356,681	1.0284	21,620		21,620	192	21,812
SECURITY	183,577	0.0257	540		540	5	545
REVENUE	14,943,385	2.0889	43,916		43,916	391	44,307
LT. GOVERNOR	269,144	0.0376	791		791	7	798
AUDITOR	165,158	0.0231	485		485	4	489
ATTORNEY GENERAL	654,148	0.0914	1,922		1,922	17	1,939
AGRICULTURE	2,272,731	0.3177	6,679		6,679	59	6,738
INSURANCE	1,736,103	0.2427	5,102		5,102	45	5,147
CONSERVATION	21,311,001	2.9790	62,629		62,629	557	63,186
ECONOMIC DEVELOPMENT	21,649,003	3.0262	63,622		63,622	566	64,188
EDUCATION	62,691,241	8.7634	184,237		184,237	1,640	185,877
HIGHER EDUCATION	8,194,183	1.1454	24,081		24,081	214	24,295
HEALTH	51,099,279	7.1430	150,170		150,170	1,337	151,507
LABOR	1,081,059	0.1511	3,177		3,177	28	3,205
MENTAL HEALTH	50,455,049	7.0530	148,277		148,277	1,320	149,597
NATURAL RESOURCES	11,357,321	1.5876	33,377		33,377	297	33,674
PUBLIC SAFETY	44,591,413	6.2333	131,045		131,045	1,166	132,211
SOCIAL SERVICES	139,332,062	19.4768	409,468		409,468	3,645	413,113
CORRECTIONS	179,432,828	25.0822	527,317		527,317	4,696	532,013
ALL OTHER	17,228,803	2.4084	50,632		50,632	451	51,083
SubTotal	715,374,402	100.0000	2,102,339		2,102,339	16,831	2,119,170
TOTAL	715,374,402	100.0000	2,102,339		2,102,339	16,831	2,119,170



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

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsof Access Query from SAM II Data Warehouse

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	4,395,750		4,395,750	35,193	4,430,943
SubTotal	100	100.0000	4,395,750		4,395,750	35,193	4,430,943
TOTAL	100	100.0000	4,395,750		4,395,750	35,193	4,430,943

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

**Schedule .5 - Allocation Summary
For Department PURCHASING**

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
COMM. OF ADMIN.	3	3	0
INFORMATION	209,618	209,618	0
BUDGET AND PLANNING	24	24	0
ACCOUNTING	127	127	0
PERSONNEL	56	56	0
PURCHASING	1,672	1,672	0
GENERAL SERVICES	19,100	19,100	0
TREASURER	2,846	2,846	0
SECRETARY OF STATE	21,812	21,812	0
SECURITY	545	545	0
REVENUE	44,307	44,307	0
LT. GOVERNOR	798	798	0
AUDITOR	489	489	0
ATTORNEY GENERAL	1,939	1,939	0
AGRICULTURE	6,738	6,738	0
INSURANCE	5,147	5,147	0
CONSERVATION	63,186	63,186	0
ECONOMIC DEVELOPMENT	64,188	64,188	0
EDUCATION	185,877	185,877	0
HIGHER EDUCATION	24,295	24,295	0
HEALTH	151,507	151,507	0
LABOR	3,205	3,205	0
MENTAL HEALTH	149,597	149,597	0
NATURAL RESOURCES	33,674	33,674	0
PUBLIC SAFETY	132,211	132,211	0
SOCIAL SERVICES	413,113	413,113	0
CORRECTIONS	532,013	532,013	0
ALL OTHER	4,482,026	51,083	4,430,943
Direct Billed	0	0	0
Total	6,550,113	2,119,170	4,430,943

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

The Division of General Services is responsible for providing a variety of central services and administrative department support activities. Costs have been functionalized and allocated as follows:

Risk Management. Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State agency and public university employees. This does not include the University of Missouri system employees which are covered by the University of Missouri risk management unit.

Section II. Section II costs are disallowed and have been allocated to "All Other".

Other Cost. The remaining cost of the Division of General Services is included as Other. These 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:	17,140,292			17,140,292
BUILDING USE	40,775		40,775	
EQUIPMENT USE	352,493		352,493	
RETIREMENT/GROUP INSURANCE	296,524		296,524	
OASDHI	53,420		53,420	
BUILDING RENTAL	845,983		845,983	
WORKER'S COMPENSATION	6,775		6,775	
UNEMPLOYMENT COMPENSATION	1,090		1,090	
INSURANCE	41,670		41,670	
COMM. OF ADMIN.	63,611	16,664	80,275	
INFORMATION TECHNOLOGY SERVICES	339,206	29,639	368,845	
BUDGET AND PLANNING	20,566	1,592	22,158	
ACCOUNTING	47,002	2,917	49,919	
PURCHASING	18,931	169	19,100	
GENERAL SERVICES		1,085	1,085	
TREASURER		1,566	1,566	
SECRETARY OF STATE		389	389	
SECURITY		10,284	10,284	
REVENUE		851	851	
Total Allocated Additions:	2,128,046	65,156	2,193,202	2,193,202
Capital Outlay - Departmental	(897,020)			
Unallowable Risk Management	(3,612,016)			
Total Departmental Cost Adjustments:	(4,509,036)			(4,509,036)
Total To Be Allocated:	14,759,302	65,156		14,824,458



MAXIMUS

Fiscal Year 2008 SWCAP

2008

Version 1.0005-1

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

	Total	General & Admin	RISK MANAGEMENT	SECTION II	OTHER
Wages & Benefits					
Salaries & Wages	2,688,068	0	584,681	2,103,387	0
Other Expense & Cost					
Departmental Expenditures	14,102,900	0	3,678,336	9,224,564	1,200,000
General and Administrative	349,324	0	75,981	273,343	0
Departmental Totals					
Total Expenditures	17,140,292	0	4,338,998	11,601,294	1,200,000
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay - Departmental	(897,020)	0	(1,279)	(895,741)	0
Unallowable Risk Management	(3,612,016)	0	(3,612,016)	0	0
Functional Cost					
Functional Cost	12,631,256	0	725,703	10,705,553	1,200,000
Allocation Step 1					
Inbound- All Others	2,128,046	2,128,046	0	0	0
Reallocate Admin Costs		(2,128,046)	122,263	1,803,614	202,169
1st Allocation	14,759,302	0	847,966	12,509,167	1,402,169
Allocation Step 2					
Inbound- All Others	65,156	65,156	0	0	0
Reallocate Admin Costs		(65,156)	3,743	55,223	6,190
2nd Allocation	65,156	0	3,743	55,223	6,190
Total For 23 GENERAL					
Total Allocated	14,824,458	0	851,709	12,564,390	1,408,359

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**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.	24	0.0334	283		283		283
INFORMATION TECHNOLOGY	1,132	1.5745	13,351		13,351		13,351
BUDGET AND PLANNING	28	0.0389	330		330		330
ACCOUNTING	56	0.0779	660		660		660
PERSONNEL	77	0.1071	908		908		908
PURCHASING	58	0.0807	684		684		684
GENERAL SERVICES	92	0.1280	1,085		1,085		1,085
TREASURER	51	0.0709	602		602	3	605
SECRETARY OF STATE	277	0.3853	3,267		3,267	15	3,282
SECURITY	39	0.0542	460		460	2	462
REVENUE	1,522	2.1169	17,951		17,951	81	18,032
LEGISLATURE	719	1.0000	8,480		8,480	38	8,518
JUDICIARY	4,286	5.9613	50,550		50,550	228	50,778
GOVERNOR	32	0.0445	377		377	2	379
LT. GOVERNOR	6	0.0083	71		71		71
AUDITOR	128	0.1780	1,510		1,510	7	1,517
ATTORNEY GENERAL	451	0.6273	5,319		5,319	24	5,343
AGRICULTURE	479	0.6662	5,649		5,649	25	5,674
INSURANCE	748	1.0404	8,822		8,822	40	8,862
CONSERVATION	2,064	2.8708	24,343		24,343	110	24,453
ECONOMIC DEVELOPMENT	1,024	1.4243	12,077		12,077	54	12,131
EDUCATION	2,650	3.6858	31,255		31,255	141	31,396
HIGHER EDUCATION	67	0.0932	790		790	4	794
HEALTH	1,885	2.6218	22,232		22,232	100	22,332
HIGHWAYS	6,961	9.6819	82,099		82,099	370	82,469
LABOR	810	1.1266	9,553		9,553	43	9,596
MENTAL HEALTH	9,500	13.2133	112,045		112,045	505	112,550
NATURAL RESOURCES	2,102	2.9236	24,791		24,791	112	24,903
PUBLIC SAFETY	5,255	7.3091	61,978		61,978	279	62,257
SOCIAL SERVICES	8,624	11.9949	101,713		101,713	458	102,171
CORRECTIONS	11,020	15.3277	129,974		129,974	585	130,559
ALL OTHER	9,730	13.5332	114,757		114,757	517	115,274
SubTotal	71,897	100.0000	847,966		847,966	3,743	851,709

MAXIMUS

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	71,897	100.0000	847,966		847,966	3,743	851,709

Allocation Basis: Total Number of Employees, FY 2008

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

**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	12,509,167		12,509,167	55,223	12,564,390
SubTotal	100	100.0000	12,509,167		12,509,167	55,223	12,564,390
TOTAL	100	100.0000	12,509,167		12,509,167	55,223	12,564,390

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

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

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	1,402,169		1,402,169	6,190	1,408,359
SubTotal	100	100.0000	1,402,169		1,402,169	6,190	1,408,359
TOTAL	100	100.0000	1,402,169		1,402,169	6,190	1,408,359

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

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

Receiving Department	Total	RISK MANAGEMENT	SECTION II	OTHER
COMM. OF ADMIN.	283	283	0	0
INFORMATION	13,351	13,351	0	0
BUDGET AND PLANNING	330	330	0	0
ACCOUNTING	660	660	0	0
PERSONNEL	908	908	0	0
PURCHASING	684	684	0	0
GENERAL SERVICES	1,085	1,085	0	0
TREASURER	605	605	0	0
SECRETARY OF STATE	3,282	3,282	0	0
SECURITY	462	462	0	0
REVENUE	18,032	18,032	0	0
LEGISLATURE	8,518	8,518	0	0
JUDICIARY	50,778	50,778	0	0
GOVERNOR	379	379	0	0
LT. GOVERNOR	71	71	0	0
AUDITOR	1,517	1,517	0	0
ATTORNEY GENERAL	5,343	5,343	0	0
AGRICULTURE	5,674	5,674	0	0
INSURANCE	8,862	8,862	0	0
CONSERVATION	24,453	24,453	0	0
ECONOMIC DEVELOPMENT	12,131	12,131	0	0
EDUCATION	31,396	31,396	0	0
HIGHER EDUCATION	794	794	0	0
HEALTH	22,332	22,332	0	0
HIGHWAYS	82,469	82,469	0	0
LABOR	9,596	9,596	0	0
MENTAL HEALTH	112,550	112,550	0	0
NATURAL RESOURCES	24,903	24,903	0	0
PUBLIC SAFETY	62,257	62,257	0	0
SOCIAL SERVICES	102,171	102,171	0	0
CORRECTIONS	130,559	130,559	0	0
ALL OTHER	14,088,023	115,274	12,564,390	1,408,359

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	SECTION II	OTHER
Direct Billed	0	0	0	0
Total	<u>14,824,458</u>	<u>851,709</u>	<u>12,564,390</u>	<u>1,408,359</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:	34,861,033			34,861,033
BUILDING USE	63,361		63,361	
RETIREMENT/GROUP INSURANCE	669,849		669,849	
OASDHI	147,028		147,028	
BUILDING RENTAL	215,001		215,001	
WORKER'S COMPENSATION	2,592		2,592	
INSURANCE	34		34	
BUDGET AND PLANNING	15,692	1,215	16,907	
ACCOUNTING	26,765	1,661	28,426	
PURCHASING	2,821	25	2,846	
GENERAL SERVICES	602	3	605	
TREASURER		892	892	
SECRETARY OF STATE		36,630	36,630	
SECURITY		19,777	19,777	
REVENUE		30	30	
Total Allocated Additions:	1,143,745	60,233	1,203,978	1,203,978
Capital Outlay	(143,080)			
Refunds	(31,605,627)			
Total Departmental Cost Adjustments:	(31,748,707)			(31,748,707)
Total To Be Allocated:	4,256,071	60,233		4,316,304



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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,999,482	0	90,055	1,909,427
Other Expense & Cost				
Departmental Expenditures	1,255,924	0	56,517	1,199,407
Refunds	31,605,627	0	0	31,605,627
Departmental Totals				
Total Expenditures	34,861,033	0	146,572	34,714,461
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(143,080)	0	(6,439)	(136,641)
Refunds	(31,605,627)	0	0	(31,605,627)
Functional Cost	3,112,326	0	140,133	2,972,193
Allocation Step 1				
Inbound- All Others	1,143,745	1,143,745	0	0
Reallocate Admin Costs		(1,143,745)	51,497	1,092,248
1st Allocation	4,256,071	0	191,630	4,064,441
Allocation Step 2				
Inbound- All Others	60,233	60,233	0	0
Reallocate Admin Costs		(60,233)	2,712	57,521
2nd Allocation	60,233	0	2,712	57,521
Total For 24 TREASURER				
Total Allocated	4,316,304	0	194,342	4,121,962



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,184	0.0197	38		38		38
INFORMATION TECHNOLOGY	65,900	1.0944	2,097		2,097		2,097
BUDGET AND PLANNING	854	0.0142	27		27		27
ACCOUNTING	2,385	0.0396	76		76		76
PERSONNEL	2,578	0.0428	82		82		82
PURCHASING	3,198	0.0531	102		102		102
GENERAL SERVICES	49,211	0.8172	1,566		1,566		1,566
TREASURER	28,027	0.4654	892		892		892
SECRETARY OF STATE	19,552	0.3247	622		622	9	631
SECURITY	1,289	0.0214	41		41	1	42
REVENUE	1,571,432	26.0970	50,008		50,008	725	50,733
LEGISLATURE	31,169	0.5176	992		992	14	1,006
JUDICIARY	145,090	2.4095	4,617		4,617	67	4,684
GOVERNOR	1,806	0.0300	57		57	1	58
LT. GOVERNOR	475	0.0079	15		15		15
AUDITOR	5,393	0.0896	172		172	2	174
ATTORNEY GENERAL	27,111	0.4502	863		863	13	876
AGRICULTURE	33,566	0.5574	1,068		1,068	16	1,084
INSURANCE	38,668	0.6422	1,231		1,231	18	1,249
CONSERVATION	148,680	2.4691	4,732		4,732	69	4,801
ECONOMIC DEVELOPMENT	68,743	1.1416	2,188		2,188	32	2,220
EDUCATION	500,549	8.3126	15,929		15,929	231	16,160
HIGHER EDUCATION	9,045	0.1502	288		288	4	292
HEALTH	256,520	4.2600	8,163		8,163	119	8,282
HIGHWAYS	612,701	10.1751	19,499		19,499	283	19,782
LABOR	81,530	1.3540	2,595		2,595	38	2,633
MENTAL HEALTH	356,503	5.9204	11,345		11,345	165	11,510
NATURAL RESOURCES	152,932	2.5397	4,867		4,867	71	4,938
PUBLIC SAFETY	227,333	3.7753	7,235		7,235	105	7,340
SOCIAL SERVICES	1,095,011	18.1848	34,848		34,848	506	35,354
CORRECTIONS	425,083	7.0593	13,528		13,528	196	13,724
ALL OTHER	58,047	0.9640	1,847		1,847	27	1,874
SubTotal	6,021,565	100.0000	191,630		191,630	2,712	194,342



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	6,021,565	100.0000	191,630		191,630	2,712	194,342

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

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



MAXIMUS

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

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	4,064,441		4,064,441	57,521	4,121,962
SubTotal	100	100.0000	4,064,441		4,064,441	57,521	4,121,962
TOTAL	100	100.0000	4,064,441		4,064,441	57,521	4,121,962

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.	38	38	0
INFORMATION	2,097	2,097	0
BUDGET AND PLANNING	27	27	0
ACCOUNTING	76	76	0
PERSONNEL	82	82	0
PURCHASING	102	102	0
GENERAL SERVICES	1,566	1,566	0
TREASURER	892	892	0
SECRETARY OF STATE	631	631	0
SECURITY	42	42	0
REVENUE	50,733	50,733	0
LEGISLATURE	1,006	1,006	0
JUDICIARY	4,684	4,684	0
GOVERNOR	58	58	0
LT. GOVERNOR	15	15	0
AUDITOR	174	174	0
ATTORNEY GENERAL	876	876	0
AGRICULTURE	1,084	1,084	0
INSURANCE	1,249	1,249	0
CONSERVATION	4,801	4,801	0
ECONOMIC DEVELOPMENT	2,220	2,220	0
EDUCATION	16,160	16,160	0
HIGHER EDUCATION	292	292	0
HEALTH	8,282	8,282	0
HIGHWAYS	19,782	19,782	0
LABOR	2,633	2,633	0
MENTAL HEALTH	11,510	11,510	0
NATURAL RESOURCES	4,938	4,938	0
PUBLIC SAFETY	7,340	7,340	0
SOCIAL SERVICES	35,354	35,354	0
CORRECTIONS	13,724	13,724	0
ALL OTHER	4,123,836	1,874	4,121,962

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>4,316,304</u>	<u>194,342</u>	<u>4,121,962</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:	39,150,813			39,150,813
BUILDING USE	576,293		576,293	
RETIREMENT/GROUP INSURANCE	3,264,252		3,264,252	
OASDHI	694,465		694,465	
BUILDING RENTAL	1,408,072		1,408,072	
WORKER'S COMPENSATION	28,425		28,425	
INSURANCE	259		259	
BUDGET AND PLANNING	14,781	1,144	15,925	
ACCOUNTING	16,992	1,055	18,047	
PURCHASING	21,620	192	21,812	
GENERAL SERVICES	3,267	15	3,282	
TREASURER	622	9	631	
SECRETARY OF STATE		268,149	268,149	
SECURITY		99,675	99,675	
REVENUE		629	629	
Total Allocated Additions:	6,029,048	370,868	6,399,916	6,399,916
Capital Outlay - Departmental	(328,399)			
Capital Outlay - G & A	(1,025,716)			
Postage	(9,779)			
Total Departmental Cost Adjustments:	(1,363,894)			(1,363,894)
Total To Be Allocated:	43,815,967	370,868		44,186,835

MAXIMUS

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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	7,374,688	0	2,176,724	5,197,964
Other Expense & Cost				
Departmental Expenditures	26,607,299	0	1,347,209	25,260,090
General and Administrative	5,168,826	0	1,525,638	3,643,188
Departmental Totals				
Total Expenditures	39,150,813	0	5,049,571	34,101,242
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(328,399)	0	(275,922)	(52,477)
Capital Outlay - G & A	(1,025,716)	0	(302,752)	(722,964)
Postage	(9,779)	0	(2,886)	(6,893)
Functional Cost	37,786,919	0	4,468,011	33,318,908
Allocation Step 1				
Inbound- All Others	6,029,048	6,029,048	0	0
Reallocate Admin Costs		(6,029,048)	712,887	5,316,161
1st Allocation	43,815,967	0	5,180,898	38,635,069
Allocation Step 2				
Inbound- All Others	370,868	370,868	0	0
Reallocate Admin Costs		(370,868)	43,852	327,016
2nd Allocation	370,868	0	43,852	327,016
Total For 25 SECRETARY OF				
Total Allocated	44,186,835	0	5,224,750	38,962,085

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.	65	0.0233	1,206		1,206		1,206
INFORMATION TECHNOLOGY	402	0.1439	7,456		7,456		7,456
ACCOUNTING	8,855	3.1699	164,231		164,231		164,231
PERSONNEL	413	0.1478	7,660		7,660		7,660
PURCHASING	9	0.0032	167		167		167
GENERAL SERVICES	21	0.0075	389		389		389
TREASURER	1,975	0.7070	36,630		36,630		36,630
SECRETARY OF STATE	14,458	5.1757	268,149		268,149		268,149
SECURITY	60	0.0215	1,113		1,113	10	1,123
REVENUE	1,433	0.5130	26,577		26,577	248	26,825
LEGISLATURE	1,341	0.4801	24,871		24,871	232	25,103
JUDICIARY	32,668	11.6946	605,884		605,884	5,659	611,543
GOVERNOR	4	0.0014	74		74	1	75
LT. GOVERNOR	141	0.0505	2,615		2,615	24	2,639
AUDITOR	2,121	0.7593	39,338		39,338	367	39,705
ATTORNEY GENERAL	45,440	16.2668	842,761		842,761	7,874	850,635
AGRICULTURE	819	0.2932	15,190		15,190	142	15,332
INSURANCE	10,456	3.7431	193,925		193,925	1,811	195,736
CONSERVATION	486	0.1740	9,014		9,014	84	9,098
ECONOMIC DEVELOPMENT	2,939	1.0521	54,509		54,509	509	55,018
EDUCATION	5,247	1.8783	97,315		97,315	909	98,224
HIGHER EDUCATION	1,470	0.5262	27,264		27,264	255	27,519
HEALTH	14,474	5.1814	268,445		268,445	2,507	270,952
HIGHWAYS	1,311	0.4693	24,315		24,315	227	24,542
LABOR	15,353	5.4961	284,748		284,748	2,660	287,408
MENTAL HEALTH	6,831	2.4454	126,693		126,693	1,183	127,876
NATURAL RESOURCES	9,629	3.4470	178,586		178,586	1,668	180,254
PUBLIC SAFETY	14,497	5.1897	268,872		268,872	2,511	271,383
SOCIAL SERVICES	36,305	12.9966	673,339		673,339	6,289	679,628
CORRECTIONS	43,783	15.6736	812,031		812,031	7,584	819,615
ALL OTHER	6,337	2.2685	117,531		117,531	1,098	118,629
SubTotal	279,343	100.0000	5,180,898		5,180,898	43,852	5,224,750
TOTAL	279,343	100.0000	5,180,898		5,180,898	43,852	5,224,750

MAXIMUS

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

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	38,635,069		38,635,069	327,016	38,962,085
SubTotal	100	100.0000	38,635,069		38,635,069	327,016	38,962,085
TOTAL	100	100.0000	38,635,069		38,635,069	327,016	38,962,085

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS	GENERAL GOV'T
COMM. OF ADMIN.	1,206	1,206	0
INFORMATION	7,456	7,456	0
ACCOUNTING	164,231	164,231	0
PERSONNEL	7,660	7,660	0
PURCHASING	167	167	0
GENERAL SERVICES	389	389	0
TREASURER	36,630	36,630	0
SECRETARY OF STATE	268,149	268,149	0
SECURITY	1,123	1,123	0
REVENUE	26,825	26,825	0
LEGISLATURE	25,103	25,103	0
JUDICIARY	611,543	611,543	0
GOVERNOR	75	75	0
LT. GOVERNOR	2,639	2,639	0
AUDITOR	39,705	39,705	0
ATTORNEY GENERAL	850,635	850,635	0
AGRICULTURE	15,332	15,332	0
INSURANCE	195,736	195,736	0
CONSERVATION	9,098	9,098	0
ECONOMIC DEVELOPMENT	55,018	55,018	0
EDUCATION	98,224	98,224	0
HIGHER EDUCATION	27,519	27,519	0
HEALTH	270,952	270,952	0
HIGHWAYS	24,542	24,542	0
LABOR	287,408	287,408	0
MENTAL HEALTH	127,876	127,876	0
NATURAL RESOURCES	180,254	180,254	0
PUBLIC SAFETY	271,383	271,383	0
SOCIAL SERVICES	679,628	679,628	0
CORRECTIONS	819,615	819,615	0
ALL OTHER	39,080,714	118,629	38,962,085

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
Direct Billed	0	0	0
Total	44,186,835	5,224,750	38,962,085



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:	1,609,546			1,609,546
BUILDING USE	7,752		7,752	
RETIREMENT/GROUP INSURANCE	584,647		584,647	
OASDHI	107,211		107,211	
INSURANCE	26		26	
BUDGET AND PLANNING	2,853	221	3,074	
ACCOUNTING	984	61	1,045	
PERSONNEL	969	20	989	
PURCHASING	540	5	545	
GENERAL SERVICES	460	2	462	
TREASURER	41	1	42	
SECRETARY OF STATE	1,113	10	1,123	
SECURITY		14,635	14,635	
Total Allocated Additions:	706,596	14,955	721,551	721,551
Capital Outlay - Departmental	(25,800)			
Capital Outlay - G & A	(202)			
Unallowable Security	(217,536)			
Total Departmental Cost Adjustments:	(243,538)			(243,538)
Total To Be Allocated:	2,072,604	14,955		2,087,559

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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,432,934	0	1,432,934
Other Expense & Cost			
Departmental Expenditures	157,969	0	157,969
General and Administrative	18,643	0	18,643
Departmental Totals			
Total Expenditures	1,609,546	0	1,609,546
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Capital Outlay - Departmental	(25,800)	0	(25,800)
Capital Outlay - G & A	(202)	0	(202)
Unallowable Security	(217,536)	0	(217,536)
Functional Cost			
Functional Cost	1,366,008	0	1,366,008
Allocation Step 1			
Inbound- All Others	706,596	706,596	0
Reallocate Admin Costs		(706,596)	706,596
1st Allocation	2,072,604	0	2,072,604
Allocation Step 2			
Inbound- All Others	14,955	14,955	0
Reallocate Admin Costs		(14,955)	14,955
2nd Allocation	14,955	0	14,955
Total For 26 SECURITY			
Total Allocated	2,087,559	0	2,087,559



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.	21	0.4008	8,306		8,306		8,306
INFORMATION TECHNOLOGY	454	8.6641	179,573		179,573		179,573
BUDGET AND PLANNING	26	0.4962	10,284		10,284		10,284
ACCOUNTING	55	1.0496	21,754		21,754		21,754
PERSONNEL	60	1.1450	23,732		23,732		23,732
PURCHASING	35	0.6679	13,844		13,844		13,844
GENERAL SERVICES	26	0.4962	10,284		10,284		10,284
TREASURER	50	0.9542	19,777		19,777		19,777
SECRETARY OF STATE	252	4.8092	99,675		99,675		99,675
SECURITY	37	0.7061	14,635		14,635		14,635
REVENUE	961	18.3399	380,112		380,112	3,401	383,513
LEGISLATURE	466	8.8931	184,319		184,319	1,650	185,969
JUDICIARY	68	1.2977	26,896		26,896	241	27,137
GOVERNOR	26	0.4962	10,284		10,284	92	10,376
LT. GOVERNOR	5	0.0954	1,978		1,978	18	1,996
AUDITOR	96	1.8321	37,971		37,971	340	38,311
ATTORNEY GENERAL	223	4.2557	88,204		88,204	790	88,994
AGRICULTURE	111	2.1183	43,904		43,904	393	44,297
INSURANCE	167	3.1870	66,054		66,054	591	66,645
ECONOMIC DEVELOPMENT	153	2.9198	60,517		60,517	542	61,059
EDUCATION	331	6.3168	130,922		130,922	1,172	132,094
HEALTH	92	1.7557	36,389		36,389	326	36,715
HIGHWAYS	535	10.2099	211,611		211,611	1,894	213,505
NATURAL RESOURCES	409	7.8053	161,774		161,774	1,448	163,222
PUBLIC SAFETY	120	2.2901	47,464		47,464	425	47,889
SOCIAL SERVICES	283	5.4008	111,936		111,936	1,002	112,938
ALL OTHER	178	3.3969	70,405		70,405	630	71,035
SubTotal	5,240	100.0000	2,072,604		2,072,604	14,955	2,087,559
TOTAL	5,240	100.0000	2,072,604		2,072,604	14,955	2,087,559

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

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.	8,306	8,306
INFORMATION	179,573	179,573
BUDGET AND PLANNING	10,284	10,284
ACCOUNTING	21,754	21,754
PERSONNEL	23,732	23,732
PURCHASING	13,844	13,844
GENERAL SERVICES	10,284	10,284
TREASURER	19,777	19,777
SECRETARY OF STATE	99,675	99,675
SECURITY	14,635	14,635
REVENUE	383,513	383,513
LEGISLATURE	185,969	185,969
JUDICIARY	27,137	27,137
GOVERNOR	10,376	10,376
LT. GOVERNOR	1,996	1,996
AUDITOR	38,311	38,311
ATTORNEY GENERAL	88,994	88,994
AGRICULTURE	44,297	44,297
INSURANCE	66,645	66,645
ECONOMIC DEVELOPMENT	61,059	61,059
EDUCATION	132,094	132,094
HEALTH	36,715	36,715
HIGHWAYS	213,505	213,505
NATURAL RESOURCES	163,222	163,222
PUBLIC SAFETY	47,889	47,889
SOCIAL SERVICES	112,938	112,938
ALL OTHER	71,035	71,035
Direct Billed	0	0
Total	2,087,559	2,087,559

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:	1,710,445,508			1,710,445,508
BUILDING USE	704,997		704,997	
RETIREMENT/GROUP INSURANCE	17,134,915		17,134,915	
OASDHI	3,425,131		3,425,131	
BUILDING RENTAL	4,057,896		4,057,896	
WORKER'S COMPENSATION	98,577		98,577	
UNEMPLOYMENT COMPENSATION	86,133		86,133	
INSURANCE	1,066		1,066	
INFORMATION TECHNOLOGY SERVICES	167,475	9,351	176,826	
BUDGET AND PLANNING	99,344	7,692	107,036	
ACCOUNTING	164,379	10,207	174,586	
PERSONNEL	141,184	2,899	144,083	
PURCHASING	43,916	391	44,307	
GENERAL SERVICES	17,951	81	18,032	
TREASURER	50,008	725	50,733	
SECRETARY OF STATE	26,577	248	26,825	
SECURITY	380,112	3,401	383,513	
REVENUE		73,233	73,233	
Total Allocated Additions:	26,599,661	108,228	26,707,889	26,707,889
Capital Outlay - Departmental	(1,888,301)			
Capital Outlay - G & A	(637,453)			
Refunds	(1,270,514,845)			
Total Departmental Cost Adjustments:	(1,273,040,599)			(1,273,040,599)
Total To Be Allocated:	464,004,570	108,228	464,112,798	



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

	Total	General & Admin	CASHIER	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	33,190,593	0	128,335	33,062,258
Other Expense & Cost				
Departmental Expenditures	378,705,363	0	2,060	378,703,303
General and Administrative	28,034,707	0	108,399	27,926,308
Refunds	1,270,514,845	0	0	1,270,514,845
Departmental Totals				
Total Expenditures	1,710,445,508	0	238,794	1,710,206,714
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(1,888,301)	0	0	(1,888,301)
Capital Outlay - G & A	(637,453)	0	(2,465)	(634,988)
Refunds	(1,270,514,845)	0	0	(1,270,514,845)
Functional Cost				
Functional Cost	437,404,909	0	236,329	437,168,580
Allocation Step 1				
Inbound- All Others	26,599,661	26,599,661	0	0
Reallocate Admin Costs		(26,599,661)	14,364	26,585,297
1st Allocation	464,004,570	0	250,693	463,753,877
Allocation Step 2				
Inbound- All Others	108,228	108,228	0	0
Reallocate Admin Costs		(108,228)	58	108,170
2nd Allocation	108,228	0	58	108,170
Total For 27 REVENUE				
Total Allocated	464,112,798	0	250,751	463,862,047



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.	2,518	0.0207	52		52		52
INFORMATION TECHNOLOGY	155,135	1.2760	3,199		3,199		3,199
BUDGET AND PLANNING	2,608	0.0215	54		54		54
ACCOUNTING	88,435	0.7274	1,824		1,824		1,824
PERSONNEL	3,687	0.0303	76		76		76
PURCHASING	2,625	0.0216	54		54		54
GENERAL SERVICES	41,292	0.3396	851		851		851
TREASURER	1,439	0.0118	30		30		30
SECRETARY OF STATE	30,515	0.2510	629		629		629
REVENUE	3,551,500	29.2127	73,233		73,233		73,233
LEGISLATURE	52,154	0.4290	1,075		1,075		1,075
JUDICIARY	292,216	2.4036	6,026		6,026	2	6,028
GOVERNOR	6,115	0.0503	126		126		126
LT. GOVERNOR	1,169	0.0096	24		24		24
AUDITOR	10,861	0.0893	224		224		224
ATTORNEY GENERAL	23,370	0.1922	482		482		482
AGRICULTURE	21,925	0.1803	452		452		452
CONSERVATION	101,641	0.8360	2,096		2,096	1	2,097
ECONOMIC DEVELOPMENT	26,065	0.2144	537		537		537
EDUCATION	1,000,986	8.2335	20,641		20,641	7	20,648
HIGHER EDUCATION	1,318,182	10.8426	27,182		27,182	9	27,191
HEALTH	356,919	2.9358	7,360		7,360	3	7,363
HIGHWAYS	326,207	2.6832	6,727		6,727	2	6,729
LABOR	18,938	0.1558	391		391		391
MENTAL HEALTH	894,607	7.3585	18,447		18,447	6	18,453
NATURAL RESOURCES	124,253	1.0220	2,562		2,562	1	2,563
PUBLIC SAFETY	317,232	2.6094	6,541		6,541	2	6,543
SOCIAL SERVICES	2,501,195	20.5733	51,576		51,576	19	51,595
CORRECTIONS	864,056	7.1072	17,817		17,817	6	17,823
ALL OTHER	19,624	0.1614	405		405		405
SubTotal	12,157,469	100.0000	250,693		250,693	58	250,751
TOTAL	12,157,469	100.0000	250,693		250,693	58	250,751



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	463,753,877		463,753,877	108,170	463,862,047
SubTotal	100	100.0000	463,753,877		463,753,877	108,170	463,862,047
TOTAL	100	100.0000	463,753,877		463,753,877	108,170	463,862,047

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.	52	52	0
INFORMATION	3,199	3,199	0
BUDGET AND PLANNING	54	54	0
ACCOUNTING	1,824	1,824	0
PERSONNEL	76	76	0
PURCHASING	54	54	0
GENERAL SERVICES	851	851	0
TREASURER	30	30	0
SECRETARY OF STATE	629	629	0
REVENUE	73,233	73,233	0
LEGISLATURE	1,075	1,075	0
JUDICIARY	6,028	6,028	0
GOVERNOR	126	126	0
LT. GOVERNOR	24	24	0
AUDITOR	224	224	0
ATTORNEY GENERAL	482	482	0
AGRICULTURE	452	452	0
CONSERVATION	2,097	2,097	0
ECONOMIC DEVELOPMENT	537	537	0
EDUCATION	20,648	20,648	0
HIGHER EDUCATION	27,191	27,191	0
HEALTH	7,363	7,363	0
HIGHWAYS	6,729	6,729	0
LABOR	391	391	0
MENTAL HEALTH	18,453	18,453	0
NATURAL RESOURCES	2,563	2,563	0
PUBLIC SAFETY	6,543	6,543	0
SOCIAL SERVICES	51,595	51,595	0
CORRECTIONS	17,823	17,823	0
ALL OTHER	463,862,452	405	463,862,047
Direct Billed	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Total	<u>464,112,798</u>	<u>250,751</u>	<u>463,862,047</u>



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

Grantee Departments	BUILDING USE	EQUIPMENT USE	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	512,193	0	0	0	0	17,742	0
JUDICIARY	50,124	0	0	0	0	910,190	0
GOVERNOR	44,623	0	0	0	0	32,197	0
LT. GOVERNOR	9,594	0	0	0	0	0	0
AUDITOR	64,817	0	0	0	0	3,027	0
ATTORNEY GENERAL	100,742	0	0	0	0	46,083	0
AGRICULTURE	89,091	0	0	0	0	32,899	0
INSURANCE	232,112	0	0	0	0	80,812	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	179,822	0	0	0	0	72,228	0
EDUCATION	173,420	0	0	0	0	1,007,146	0
HIGHER EDUCATION	0	0	0	0	0	4,582	0
HEALTH	745,891	0	0	0	0	206,228	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	96,549	0	0	0	0	175,528	0
MENTAL HEALTH	207,904	0	0	0	0	6,933,947	0
NATURAL RESOURCES	542,566	0	0	0	0	679,323	0
PUBLIC SAFETY	280,474	0	0	0	0	1,763,545	0
SOCIAL SERVICES	876,435	0	0	0	0	1,806,308	0
CORRECTIONS	124,949	0	0	0	0	7,236,887	0
ALL OTHER	260,191	40,330	0	0	1,442,268	2,572,185	0
SubTotal	4,591,497	40,330	0	0	1,442,268	23,580,857	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	4,591,497	40,330	0	0	1,442,268	23,580,857	0



MAXIMUS
Allocated Costs By Department

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	PERSONNEL	PURCHASING
LEGISLATURE	478	0	0	0	26,928	0	0
JUDICIARY	2,851	0	0	13,150	119,262	0	0
GOVERNOR	21	0	206,296	72,922	1,612	0	0
LT. GOVERNOR	4	0	22,103	5,978	441	0	798
AUDITOR	85	0	0	10,461	4,576	0	489
ATTORNEY GENERAL	575	0	0	14,729	24,523	0	1,939
AGRICULTURE	792	0	0	47,520	31,309	28,333	6,738
INSURANCE	855	0	0	37,059	35,584	31,518	5,147
CONSERVATION	1,372	0	0	6,618	138,211	0	63,186
ECONOMIC DEVELOPMENT	892	0	0	49,227	63,956	96,092	64,188
EDUCATION	2,514	0	0	113,611	499,115	0	185,877
HIGHER EDUCATION	1,106	0	0	77,064	8,792	0	24,295
HEALTH	1,409	0	0	53,496	249,827	184,167	151,507
HIGHWAYS	4,636	0	0	69,336	579,879	0	0
LABOR	568	0	0	33,089	77,924	75,556	3,205
MENTAL HEALTH	6,816	0	0	76,850	298,064	833,749	149,597
NATURAL RESOURCES	1,951	0	0	45,769	142,501	171,648	33,674
PUBLIC SAFETY	74,505	0	0	88,677	195,165	249,290	132,211
SOCIAL SERVICES	6,361	0	0	202,755	459,093	883,716	413,113
CORRECTIONS	8,091	0	0	37,614	355,313	1,169,245	532,013
ALL OTHER	11,903	858,989	72,581,941	1,100,694	161,036	311,767	4,482,026
SubTotal	127,785	858,989	72,810,340	2,156,619	3,473,111	4,035,081	6,250,003
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	127,785	858,989	72,810,340	2,156,619	3,473,111	4,035,081	6,250,003



MAXIMUS
Allocated Costs By Department

Grantee Departments	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated	Roll Forward
LEGISLATURE	8,518	1,006	25,103	185,969	1,075	779,012	0
JUDICIARY	50,778	4,684	611,543	27,137	6,028	1,795,747	0
GOVERNOR	379	58	75	10,376	126	368,685	0
LT. GOVERNOR	71	15	2,639	1,996	24	43,663	0
AUDITOR	1,517	174	39,705	38,311	224	163,386	0
ATTORNEY GENERAL	5,343	876	850,635	88,994	482	1,134,921	0
AGRICULTURE	5,674	1,084	15,332	44,297	452	303,521	0
INSURANCE	8,862	1,249	195,736	66,645	0	695,579	0
CONSERVATION	24,453	4,801	9,098	0	2,097	249,836	0
ECONOMIC DEVELOPMENT	12,131	2,220	55,018	61,059	537	657,370	0
EDUCATION	31,396	16,160	98,224	132,094	20,648	2,280,205	0
HIGHER EDUCATION	794	292	27,519	0	27,191	171,635	0
HEALTH	22,332	8,282	270,952	36,715	7,363	1,938,169	0
HIGHWAYS	82,469	19,782	24,542	213,505	6,729	1,000,878	0
LABOR	9,596	2,633	287,408	0	391	762,447	0
MENTAL HEALTH	112,550	11,510	127,876	0	18,453	8,777,316	0
NATURAL RESOURCES	24,903	4,938	180,254	163,222	2,563	1,993,312	0
PUBLIC SAFETY	62,257	7,340	271,383	47,889	6,543	3,179,279	0
SOCIAL SERVICES	102,171	35,354	679,628	112,938	51,595	5,629,467	0
CORRECTIONS	130,559	13,724	819,615	0	17,823	10,445,833	0
ALL OTHER	14,088,023	4,123,836	39,080,714	71,035	463,862,452	605,049,390	0
SubTotal	14,784,776	4,260,018	43,672,999	1,302,182	464,032,796	647,419,651	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	14,784,776	4,260,018	43,672,999	1,302,182	464,032,796	647,419,651	0



MAXIMUS
Allocated Costs By Department

Grantee Departments	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	779,012	0	779,012
JUDICIARY	1,795,747	0	1,795,747
GOVERNOR	368,685	0	368,685
LT. GOVERNOR	43,663	0	43,663
AUDITOR	163,386	0	163,386
ATTORNEY GENERAL	1,134,921	0	1,134,921
AGRICULTURE	303,521	0	303,521
INSURANCE	695,579	0	695,579
CONSERVATION	249,836	0	249,836
ECONOMIC DEVELOPMENT	657,370	0	657,370
EDUCATION	2,280,205	0	2,280,205
HIGHER EDUCATION	171,635	0	171,635
HEALTH	1,938,169	0	1,938,169
HIGHWAYS	1,000,878	0	1,000,878
LABOR	762,447	0	762,447
MENTAL HEALTH	8,777,316	0	8,777,316
NATURAL RESOURCES	1,993,312	0	1,993,312
PUBLIC SAFETY	3,179,279	0	3,179,279
SOCIAL SERVICES	5,629,467	0	5,629,467
CORRECTIONS	10,445,833	0	10,445,833
ALL OTHER	605,049,390	0	605,049,390
SubTotal	647,419,651	0	647,419,651
Direct Billed	0	0	0
Unallocated	0	0	0
Total	647,419,651	0	647,419,651



STATE OF MISSOURI
BUILDING USE
NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Ag Feed/Seed Lab	\$ 2,089,246
Broadway	4,400,261
Capitol	34,832,109
D&C Warehouse	177,223
DEQ Lab	3,465,363
Health Lab	33,159,679
Fletcher Daniels	16,628,932
Howerton	5,647,002
Jefferson	14,068,059
Kirkpatrick Information Center	19,461,077
Lewis and Clark	22,132,966
Mental Health	6,927,240
Mill Creek	7,533,291
Missouri Boulevard	2,365,324
National Guard Complex	9,114,959
Penrose Family Center	6,566,645
Professional Registration	2,487,499
Springfield	6,412,591
St. Joseph	4,584,014
Supreme Court	3,343,204
Truman	69,354,058
Wainwright	18,671,588

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

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Facilities Management, Design and Construction. 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.

Interest cost related to the St. Joseph, Kirkpatrick Information Center, and the Truman Building (Series A 1985 Refunding Bonds and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 1.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,322,280			6,322,280
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>6,322,280</u>	<u>0</u>	<u>0</u>	<u>6,322,280</u>



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

	Total	General & Admin	AG FEED/SEED LAB	BROADWAY	CAPITOL
Other Expense & Cost					
BUILDING USE CHARGES	5,868,446	0	41,785	88,005	696,642
INTEREST CHARGES	453,834	0	0	0	0
Departmental Totals					
Total Expenditures	6,322,280	0	41,785	88,005	696,642
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	6,322,280	0	41,785	88,005	696,642
Allocation Step 1					
1st Allocation	6,322,280	0	41,785	88,005	696,642
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	6,322,280	0	41,785	88,005	696,642



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

	D & C WAREHOUSE	DEQ LAB	HEALTH LAB	FLETCHER DANIELS	HOWERTON
Other Expense & Cost					
BUILDING USE CHARGES	3,544	69,307	663,194	332,579	112,940
INTEREST CHARGES	0	0	0	0	0
Departmental Totals					
Total Expenditures	3,544	69,307	663,194	332,579	112,940
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,544	69,307	663,194	332,579	112,940
Allocation Step 1					
1st Allocation	3,544	69,307	663,194	332,579	112,940
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	3,544	69,307	663,194	332,579	112,940



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

	JEFFERSON	KIRKPATRICK INFO CENTER	LEWIS & CLARK	MENTAL HEALTH	MILL CREEK
Other Expense & Cost					
BUILDING USE CHARGES	281,361	389,222	442,659	138,545	150,666
INTEREST CHARGES	0	174,535	0	0	0
Departmental Totals					
Total Expenditures	281,361	563,757	442,659	138,545	150,666
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	281,361	563,757	442,659	138,545	150,666
Allocation Step 1					
1st Allocation	281,361	563,757	442,659	138,545	150,666
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	281,361	563,757	442,659	138,545	150,666



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

	MO BLVD	NATIONAL GUARD	PENROSE FAMILY CENTER	PROFESSIONAL	SPRINGFIELD
Other Expense & Cost					
BUILDING USE CHARGES	47,306	182,299	131,333	49,750	128,252
INTEREST CHARGES	0	0	0	0	0
Departmental Totals					
Total Expenditures	47,306	182,299	131,333	49,750	128,252
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	47,306	182,299	131,333	49,750	128,252
Allocation Step 1					
1st Allocation	47,306	182,299	131,333	49,750	128,252
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	47,306	182,299	131,333	49,750	128,252



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

	ST JOSEPH	SUPREME COURT	TRUMAN	WAINRIGHT
Other Expense & Cost				
BUILDING USE CHARGES	91,680	66,864	1,387,081	373,432
INTEREST CHARGES	19,534	0	259,765	0
Departmental Totals				
Total Expenditures	111,214	66,864	1,646,846	373,432
Deductions				
Total Deductions	0	0	0	0
Functional Cost	111,214	66,864	1,646,846	373,432
Allocation Step 1				
1st Allocation	111,214	66,864	1,646,846	373,432
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 01 BUILDING USE				
Total Allocated	111,214	66,864	1,646,846	373,432



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

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	41,785		41,785		41,785
SubTotal	8,888	100.0000	41,785		41,785		41,785
TOTAL	8,888	100.0000	41,785		41,785		41,785

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ATTORNEY GENERAL	60,269	62.1817	54,723		54,723		54,723
SOCIAL SERVICES	36,391	37.5459	33,042		33,042		33,042
ALL OTHER	264	0.2724	240		240		240
SubTotal	96,924	100.0000	88,005		88,005		88,005
TOTAL	96,924	100.0000	88,005		88,005		88,005

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,423	0.6065	4,225		4,225		4,225
BUDGET AND PLANNING	6,832	2.9121	20,287		20,287		20,287
TREASURER	1,776	0.7570	5,274		5,274		5,274
SECRETARY OF STATE	1,586	0.6760	4,709		4,709		4,709
SECURITY	253	0.1078	751		751		751
LEGISLATURE	172,493	73.5231	512,193		512,193		512,193
GOVERNOR	8,975	3.8255	26,650		26,650		26,650
LT. GOVERNOR	3,231	1.3772	9,594		9,594		9,594
AUDITOR	1,202	0.5123	3,569		3,569		3,569
NATURAL RESOURCES	3,447	1.4692	10,235		10,235		10,235
ALL OTHER	33,393	14.2333	99,155		99,155		99,155
SubTotal	234,611	100.0000	696,642		696,642		696,642
TOTAL	234,611	100.0000	696,642		696,642		696,642

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS

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

Activity - D & C WAREHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	4,993	100.0000	3,544		3,544		3,544
SubTotal	4,993	100.0000	3,544		3,544		3,544
TOTAL	4,993	100.0000	3,544		3,544		3,544

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

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	69,307		69,307		69,307
SubTotal	25,105	100.0000	69,307		69,307		69,307
TOTAL	25,105	100.0000	69,307		69,307		69,307

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	89,968	100.0000	663,194		663,194		663,194
SubTotal	89,968	100.0000	663,194		663,194		663,194
TOTAL	89,968	100.0000	663,194		663,194		663,194

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,018	0.7541	2,508		2,508		2,508
REVENUE	18,459	13.6736	45,476		45,476		45,476
GOVERNOR	2,426	1.7971	5,977		5,977		5,977
AUDITOR	1,967	1.4571	4,846		4,846		4,846
ATTORNEY GENERAL	8,702	6.4461	21,438		21,438		21,438
INSURANCE	5,288	3.9171	13,028		13,028		13,028
ECONOMIC DEVELOPMENT	4,101	3.0378	10,103		10,103		10,103
EDUCATION	2,462	1.8237	6,065		6,065		6,065
PUBLIC SAFETY	4,863	3.6023	11,980		11,980		11,980
SOCIAL SERVICES	82,979	61.4674	204,427		204,427		204,427
ALL OTHER	2,732	2.0237	6,731		6,731		6,731
SubTotal	134,997	100.0000	332,579		332,579		332,579
TOTAL	134,997	100.0000	332,579		332,579		332,579

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	79,496	100.0000	112,940		112,940		112,940
SubTotal	79,496	100.0000	112,940		112,940		112,940
TOTAL	79,496	100.0000	112,940		112,940		112,940

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	1,469	0.8019	2,256		2,256		2,256
REVENUE	314	0.1714	482		482		482
EDUCATION	96,606	52.7334	148,372		148,372		148,372
NATURAL RESOURCES	13,260	7.2381	20,365		20,365		20,365
PUBLIC SAFETY	12,353	6.7430	18,972		18,972		18,972
SOCIAL SERVICES	53,028	28.9459	81,442		81,442		81,442
ALL OTHER	6,167	3.3663	9,472		9,472		9,472
SubTotal	183,197	100.0000	281,361		281,361		281,361
TOTAL	183,197	100.0000	281,361		281,361		281,361

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	129,926	100.0000	563,757		563,757		563,757
SubTotal	129,926	100.0000	563,757		563,757		563,757
TOTAL	129,926	100.0000	563,757		563,757		563,757

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - LEWIS & CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	80,957	100.0000	442,659		442,659		442,659
SubTotal	80,957	100.0000	442,659		442,659		442,659
TOTAL	80,957	100.0000	442,659		442,659		442,659

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - MENTAL HEALTH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MENTAL HEALTH	57,324	100.0000	138,545		138,545		138,545
SubTotal	57,324	100.0000	138,545		138,545		138,545
TOTAL	57,324	100.0000	138,545		138,545		138,545

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	2,970	5.5485	8,360		8,360		8,360
HEALTH	16,785	31.3574	47,245		47,245		47,245
CORRECTIONS	33,773	63.0941	95,061		95,061		95,061
SubTotal	53,528	100.0000	150,666		150,666		150,666
TOTAL	53,528	100.0000	150,666		150,666		150,666

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

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

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	57,231	100.0000	47,306		47,306		47,306
SubTotal	57,231	100.0000	47,306		47,306		47,306
TOTAL	57,231	100.0000	47,306		47,306		47,306

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	106,370	100.0000	182,299		182,299		182,299
SubTotal	106,370	100.0000	182,299		182,299		182,299
TOTAL	106,370	100.0000	182,299		182,299		182,299

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

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

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	2,716	2.8895	3,795		3,795		3,795
SOCIAL SERVICES	90,814	96.6137	126,886		126,886		126,886
ALL OTHER	467	0.4968	652		652		652
SubTotal	93,997	100.0000	131,333		131,333		131,333
TOTAL	93,997	100.0000	131,333		131,333		131,333

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

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

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	26,974	100.0000	49,750		49,750		49,750
SubTotal	26,974	100.0000	49,750		49,750		49,750
TOTAL	26,974	100.0000	49,750		49,750		49,750

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,430	1.7270	2,215		2,215		2,215
REVENUE	7,963	9.6169	12,334		12,334		12,334
AUDITOR	1,406	1.6980	2,178		2,178		2,178
ATTORNEY GENERAL	5,062	6.1134	7,841		7,841		7,841
HEALTH	14,739	17.8003	22,829		22,829		22,829
MENTAL HEALTH	702	0.8478	1,087		1,087		1,087
PUBLIC SAFETY	1,986	2.3985	3,076		3,076		3,076
SOCIAL SERVICES	44,768	54.0664	69,341		69,341		69,341
ALL OTHER	4,746	5.7317	7,351		7,351		7,351
SubTotal	82,802	100.0000	128,252		128,252		128,252
TOTAL	82,802	100.0000	128,252		128,252		128,252

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REVENUE	2,352	6.9530	7,733		7,733		7,733
EDUCATION	3,231	9.5515	10,623		10,623		10,623
HEALTH	2,685	7.9374	8,828		8,828		8,828
LABOR	2,011	5.9450	6,612		6,612		6,612
MENTAL HEALTH	4,898	14.4796	16,103		16,103		16,103
PUBLIC SAFETY	1,698	5.0197	5,583		5,583		5,583
SOCIAL SERVICES	15,233	45.0321	50,080		50,080		50,080
ALL OTHER	1,719	5.0817	5,652		5,652		5,652
SubTotal	33,827	100.0000	111,214		111,214		111,214
TOTAL	33,827	100.0000	111,214		111,214		111,214

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



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

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUDICIARY	35,273	74.9644	50,124		50,124		50,124
ATTORNEY GENERAL	11,780	25.0356	16,740		16,740		16,740
SubTotal	47,053	100.0000	66,864		66,864		66,864
TOTAL	47,053	100.0000	66,864		66,864		66,864

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	52,266	10.0268	165,126		165,126		165,126
ACCOUNTING	15,352	2.9451	48,502		48,502		48,502
PERSONNEL	21,018	4.0321	66,403		66,403		66,403
PURCHASING	10,465	2.0076	33,062		33,062		33,062
GENERAL SERVICES	12,192	2.3389	38,519		38,519		38,519
TREASURER	18,386	3.5272	58,087		58,087		58,087
SECURITY	2,216	0.4251	7,001		7,001		7,001
REVENUE	202,249	38.7999	638,972		638,972		638,972
AUDITOR	14,510	2.7836	45,842		45,842		45,842
INSURANCE	51,716	9.9213	163,388		163,388		163,388
ECONOMIC DEVELOPMENT	53,538	10.2708	169,144		169,144		169,144
PUBLIC SAFETY	16,106	3.0898	50,884		50,884		50,884
SOCIAL SERVICES	12,303	2.3602	38,869		38,869		38,869
ALL OTHER	38,947	7.4716	123,047		123,047		123,047
SubTotal	521,264	100.0000	1,646,846		1,646,846		1,646,846
TOTAL	521,264	100.0000	1,646,846		1,646,846		1,646,846

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

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

Activity - WAINRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	1,194	0.8313	3,104		3,104		3,104
GOVERNOR	4,614	3.2123	11,996		11,996		11,996
AUDITOR	3,224	2.2446	8,382		8,382		8,382
INSURANCE	2,287	1.5922	5,946		5,946		5,946
ECONOMIC DEVELOPMENT	221	0.1539	575		575		575
LABOR	34,593	24.0840	89,937		89,937		89,937
MENTAL HEALTH	20,066	13.9701	52,169		52,169		52,169
PUBLIC SAFETY	2,954	2.0566	7,680		7,680		7,680
SOCIAL SERVICES	61,314	42.6873	159,408		159,408		159,408
CORRECTIONS	11,496	8.0036	29,888		29,888		29,888
ALL OTHER	1,672	1.1641	4,347		4,347		4,347
SubTotal	143,635	100.0000	373,432		373,432		373,432
TOTAL	143,635	100.0000	373,432		373,432		373,432

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
COMM. OF ADMIN.	4,225	0	0	4,225	0	0	0
INFORMATION	165,126	0	0	0	0	0	0
BUDGET AND PLANNING	20,287	0	0	20,287	0	0	0
ACCOUNTING	48,502	0	0	0	0	0	0
PERSONNEL	66,403	0	0	0	0	0	0
PURCHASING	33,062	0	0	0	0	0	0
GENERAL SERVICES	40,775	0	0	0	0	0	0
TREASURER	63,361	0	0	5,274	0	0	0
SECRETARY OF STATE	576,293	0	0	4,709	0	0	0
SECURITY	7,752	0	0	751	0	0	0
REVENUE	704,997	0	0	0	0	0	0
LEGISLATURE	512,193	0	0	512,193	0	0	0
JUDICIARY	50,124	0	0	0	0	0	0
GOVERNOR	44,623	0	0	26,650	0	0	0
LT. GOVERNOR	9,594	0	0	9,594	0	0	0
AUDITOR	64,817	0	0	3,569	0	0	0
ATTORNEY GENERAL	100,742	0	54,723	0	0	0	0
AGRICULTURE	89,091	41,785	0	0	0	0	0
INSURANCE	232,112	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	179,822	0	0	0	0	0	0
EDUCATION	173,420	0	0	0	0	0	0
HEALTH	745,891	0	0	0	0	0	663,194
LABOR	96,549	0	0	0	0	0	0
MENTAL HEALTH	207,904	0	0	0	0	0	0
NATURAL RESOURCES	542,566	0	0	10,235	0	69,307	0
PUBLIC SAFETY	280,474	0	0	0	0	0	0
SOCIAL SERVICES	876,435	0	33,042	0	0	0	0
CORRECTIONS	124,949	0	0	0	0	0	0
ALL OTHER	260,191	0	240	99,155	3,544	0	0
Direct Billed	0	0	0	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
Total	6,322,280	41,785	88,005	696,642	3,544	69,307	663,194

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MENTAL HEALTH	MILL CREEK
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	0	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	2,256	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,508	0	0	563,757	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	45,476	0	482	0	0	0	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	5,977	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	4,846	0	0	0	0	0	0
ATTORNEY GENERAL	21,438	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	13,028	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	10,103	0	0	0	0	0	0
EDUCATION	6,065	0	148,372	0	0	0	8,360
HEALTH	0	0	0	0	0	0	47,245
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	138,545	0
NATURAL RESOURCES	0	0	20,365	0	442,659	0	0
PUBLIC SAFETY	11,980	0	18,972	0	0	0	0
SOCIAL SERVICES	204,427	112,940	81,442	0	0	0	0
CORRECTIONS	0	0	0	0	0	0	95,061
ALL OTHER	6,731	0	9,472	0	0	0	0
Direct Billed	0	0	0	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MENTAL HEALTH	MILL CREEK
Total	332,579	112,940	281,361	563,757	442,659	138,545	150,666

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	MO BLVD	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	0	0	0	0	0	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	0	0	0	0	2,215	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	0	0	0	0	12,334	7,733	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	50,124
GOVERNOR	0	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	0	2,178	0	0
ATTORNEY GENERAL	0	0	0	0	7,841	0	16,740
AGRICULTURE	47,306	0	0	0	0	0	0
INSURANCE	0	0	0	49,750	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0
EDUCATION	0	0	0	0	0	10,623	0
HEALTH	0	0	3,795	0	22,829	8,828	0
LABOR	0	0	0	0	0	6,612	0
MENTAL HEALTH	0	0	0	0	1,087	16,103	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	0	182,299	0	0	3,076	5,583	0
SOCIAL SERVICES	0	0	126,886	0	69,341	50,080	0
CORRECTIONS	0	0	0	0	0	0	0
ALL OTHER	0	0	652	0	7,351	5,652	0
Direct Billed	0	0	0	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	MO BLVD	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT
Total	47,306	182,299	131,333	49,750	128,252	111,214	66,864

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	TRUMAN	WAINRIGHT
COMM. OF ADMIN.	0	0
INFORMATION	165,126	0
BUDGET AND PLANNING	0	0
ACCOUNTING	48,502	0
PERSONNEL	66,403	0
PURCHASING	33,062	0
GENERAL SERVICES	38,519	0
TREASURER	58,087	0
SECRETARY OF STATE	0	3,104
SECURITY	7,001	0
REVENUE	638,972	0
LEGISLATURE	0	0
JUDICIARY	0	0
GOVERNOR	0	11,996
LT. GOVERNOR	0	0
AUDITOR	45,842	8,382
ATTORNEY GENERAL	0	0
AGRICULTURE	0	0
INSURANCE	163,388	5,946
ECONOMIC DEVELOPMENT	169,144	575
EDUCATION	0	0
HEALTH	0	0
LABOR	0	89,937
MENTAL HEALTH	0	52,169
NATURAL RESOURCES	0	0
PUBLIC SAFETY	50,884	7,680
SOCIAL SERVICES	38,869	159,408
CORRECTIONS	0	29,888
ALL OTHER	123,047	4,347
Direct Billed	0	0

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	TRUMAN	WAINRIGHT
Total	<u>1,646,846</u>	<u>373,432</u>

STATE OF MISSOURI
EQUIPMENT USE
NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation for equipment 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.

Prior to the State fiscal year 1985, equipment acquisitions were treated as expenditures in the year purchased (for purposes of cost allocation). Therefore, no acquisitions before fiscal year 1985 are included in the calculation of the use charge. Equipment inventory totals for the fiscal years 1985 - 2008 from OA divisions were provided by a SAM II Data Warehouse Query of the Fixed Asset Subsystem tables.

Costs are allocated to divisions of the Office of Administration based on the inventory value of recorded equipment.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,191,297			1,191,297
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,191,297</u>	<u>0</u>	<u>0</u>	<u>1,191,297</u>



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

	Total	General & Admin	EQUIPMENT USE
Other Expense & Cost			
Equipment Use Charges	1,191,297	0	1,191,297
Departmental Totals			
Total Expenditures	1,191,297	0	1,191,297
Deductions			
Total Deductions	0	0	0
Functional Cost	1,191,297	0	1,191,297
Allocation Step 1			
1st Allocation	1,191,297	0	1,191,297
Allocation Step 2			
2nd Allocation	0	0	0
Total For 06 EQUIPMENT USE			
Total Allocated	1,191,297	0	1,191,297



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

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	113,595	0.6357	7,573		7,573		7,573
INFORMATION TECHNOLOGY	10,483,672	58.6711	698,946		698,946		698,946
BUDGET AND PLANNING	112,247	0.6282	7,484		7,484		7,484
ACCOUNTING	89,632	0.5016	5,976		5,976		5,976
PERSONNEL	190,501	1.0661	12,701		12,701		12,701
PURCHASING	986,867	5.5229	65,794		65,794		65,794
GENERAL SERVICES	5,287,127	29.5890	352,493		352,493		352,493
ALL OTHER	604,927	3.3854	40,330		40,330		40,330
SubTotal	17,868,568	100.0000	1,191,297		1,191,297		1,191,297
TOTAL	17,868,568	100.0000	1,191,297		1,191,297		1,191,297

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions

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



MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
COMM. OF ADMIN.	7,573	7,573
INFORMATION	698,946	698,946
BUDGET AND PLANNING	7,484	7,484
ACCOUNTING	5,976	5,976
PERSONNEL	12,701	12,701
PURCHASING	65,794	65,794
GENERAL SERVICES	352,493	352,493
ALL OTHER	40,330	40,330
Direct Billed	0	0
Total	1,191,297	1,191,297



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

The costs of State contributions to the Employee Retirement System including contributions to the Group Health Insurance Fund and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department.

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 3.2 and 3.3.

MAXIMUS

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	600,398,162			600,398,162
Total Allocated Additions:			0	0
Non-Central Service Costs	(552,493,341)			
Section II Costs	(8,809,250)			
Total Departmental Cost Adjustments:	(561,302,591)			(561,302,591)
Total To Be Allocated:	39,095,571	0		39,095,571



MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	600,398,162	0	600,398,162
Departmental Totals			
Total Expenditures	600,398,162	0	600,398,162
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(552,493,341)	0	(552,493,341)
Section II Costs	(8,809,250)	0	(8,809,250)
Functional Cost			
Functional Cost	39,095,571	0	39,095,571
Allocation Step 1			
1st Allocation	39,095,571	0	39,095,571
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07			
Total Allocated	39,095,571	0	39,095,571



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.	321,843	0.8232	321,843		321,843		321,843
INFORMATION TECHNOLOGY	14,134,566	36.1539	14,134,566		14,134,566		14,134,566
BUDGET AND PLANNING	444,253	1.1363	444,253		444,253		444,253
ACCOUNTING	711,203	1.8191	711,203		711,203		711,203
PERSONNEL	792,860	2.0280	792,860		792,860		792,860
PURCHASING	740,659	1.8945	740,659		740,659		740,659
GENERAL SERVICES	296,524	0.7585	296,524		296,524		296,524
TREASURER	669,849	1.7134	669,849		669,849		669,849
SECRETARY OF STATE	3,264,252	8.3494	3,264,252		3,264,252		3,264,252
SECURITY	584,647	1.4954	584,647		584,647		584,647
REVENUE	17,134,915	43.8283	17,134,915		17,134,915		17,134,915
SubTotal	39,095,571	100.0000	39,095,571		39,095,571		39,095,571
TOTAL	39,095,571	100.0000	39,095,571		39,095,571		39,095,571

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2008

MAXIMUS

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	321,843	321,843
INFORMATION	14,134,566	14,134,566
BUDGET AND PLANNING	444,253	444,253
ACCOUNTING	711,203	711,203
PERSONNEL	792,860	792,860
PURCHASING	740,659	740,659
GENERAL SERVICES	296,524	296,524
TREASURER	669,849	669,849
SECRETARY OF STATE	3,264,252	3,264,252
SECURITY	584,647	584,647
REVENUE	17,134,915	17,134,915
Direct Billed	0	0
Total	39,095,571	39,095,571



STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	152,636,149			152,636,149
Total Allocated Additions:			0	0
Non-Central Service Costs	(142,350,037)			
Section II Costs	(1,916,594)			
Total Departmental Cost Adjustments:	(144,266,631)			(144,266,631)
Total To Be Allocated:	8,369,518	0		8,369,518



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	152,636,149	0	152,636,149
Departmental Totals			
Total Expenditures	152,636,149	0	152,636,149
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(142,350,037)	0	(142,350,037)
Section II Costs	(1,916,594)	0	(1,916,594)
Functional Cost			
Functional Cost	8,369,518	0	8,369,518
Allocation Step 1			
1st Allocation	8,369,518	0	8,369,518
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	8,369,518	0	8,369,518



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	82,516	0.9859	82,516		82,516		82,516
INFORMATION TECHNOLOGY	3,275,325	39.1340	3,275,325		3,275,325		3,275,325
BUDGET AND PLANNING	108,156	1.2923	108,156		108,156		108,156
ACCOUNTING	146,723	1.7531	146,723		146,723		146,723
PERSONNEL	168,824	2.0171	168,824		168,824		168,824
PURCHASING	160,719	1.9203	160,719		160,719		160,719
GENERAL SERVICES	53,420	0.6383	53,420		53,420		53,420
TREASURER	147,028	1.7567	147,028		147,028		147,028
SECRETARY OF STATE	694,465	8.2976	694,465		694,465		694,465
SECURITY	107,211	1.2810	107,211		107,211		107,211
REVENUE	3,425,131	40.9237	3,425,131		3,425,131		3,425,131
SubTotal	8,369,518	100.0000	8,369,518		8,369,518		8,369,518
TOTAL	8,369,518	100.0000	8,369,518		8,369,518		8,369,518

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2008

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	82,516	82,516
INFORMATION	3,275,325	3,275,325
BUDGET AND PLANNING	108,156	108,156
ACCOUNTING	146,723	146,723
PERSONNEL	168,824	168,824
PURCHASING	160,719	160,719
GENERAL SERVICES	53,420	53,420
TREASURER	147,028	147,028
SECRETARY OF STATE	694,465	694,465
SECURITY	107,211	107,211
REVENUE	3,425,131	3,425,131
Direct Billed	0	0
Total	8,369,518	8,369,518

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 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 2008 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:	78,127,081			78,127,081
Total Allocated Additions:			0	0
Non-Central Service Costs	(66,840,259)			
Section II Costs	(1,648,002)			
Total Departmental Cost Adjustments:	(68,488,261)			(68,488,261)
Total To Be Allocated:	9,638,820	0		9,638,820



MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Total Expenditures	78,127,081	0	78,127,081
Capital Outlay	0	0	0
Departmental Totals			
Total Expenditures	78,127,081	0	78,127,081
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(66,840,259)	0	(66,840,259)
Section II Costs	(1,648,002)	0	(1,648,002)
Functional Cost	9,638,820	0	9,638,820
Allocation Step 1			
1st Allocation	9,638,820	0	9,638,820
Allocation Step 2			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
Total Allocated	9,638,820	0	9,638,820



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.	17,639	0.1830	17,639		17,639		17,639
INFORMATION TECHNOLOGY	978,845	10.1552	978,845		978,845		978,845
BUDGET AND PLANNING	73,671	0.7643	73,671		73,671		73,671
ACCOUNTING	190,047	1.9717	190,047		190,047		190,047
PERSONNEL	235,120	2.4393	235,120		235,120		235,120
PURCHASING	174,278	1.8081	174,278		174,278		174,278
GENERAL SERVICES	845,983	8.7768	845,983		845,983		845,983
TREASURER	215,001	2.2306	215,001		215,001		215,001
SECRETARY OF STATE	1,408,072	14.6083	1,408,072		1,408,072		1,408,072
REVENUE	4,057,896	42.0996	4,057,896		4,057,896		4,057,896
ALL OTHER	1,442,268	14.9631	1,442,268		1,442,268		1,442,268
SubTotal	9,638,820	100.0000	9,638,820		9,638,820		9,638,820
TOTAL	9,638,820	100.0000	9,638,820		9,638,820		9,638,820

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.	17,639	17,639
INFORMATION	978,845	978,845
BUDGET AND PLANNING	73,671	73,671
ACCOUNTING	190,047	190,047
PERSONNEL	235,120	235,120
PURCHASING	174,278	174,278
GENERAL SERVICES	845,983	845,983
TREASURER	215,001	215,001
SECRETARY OF STATE	1,408,072	1,408,072
REVENUE	4,057,896	4,057,896
ALL OTHER	1,442,268	1,442,268
Direct Billed	0	0
Total	9,638,820	9,638,820



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:	23,813,261			23,813,261
Total Allocated Additions:			0	0
Total To Be Allocated:	23,813,261	0		23,813,261

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	23,813,261	0	23,813,261
Departmental Totals			
Total Expenditures	23,813,261	0	23,813,261
Deductions			
Total Deductions	0	0	0
Functional Cost	23,813,261	0	23,813,261
Allocation Step 1			
1st Allocation	23,813,261	0	23,813,261
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S			
Total Allocated	23,813,261	0	23,813,261

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	88,492	0.3814	90,827		90,827		90,827
BUDGET AND PLANNING	2,531	0.0109	2,598		2,598		2,598
PURCHASING	2,543	0.0110	2,610		2,610		2,610
GENERAL SERVICES	6,601	0.0285	6,775		6,775		6,775
TREASURER	2,525	0.0109	2,592		2,592		2,592
SECRETARY OF STATE	27,694	0.1194	28,425		28,425		28,425
REVENUE	96,043	0.4140	98,577		98,577		98,577
LEGISLATURE	17,286	0.0745	17,742		17,742		17,742
JUDICIARY	886,793	3.8222	910,190		910,190		910,190
GOVERNOR	31,369	0.1352	32,197		32,197		32,197
AUDITOR	2,949	0.0127	3,027		3,027		3,027
ATTORNEY GENERAL	44,898	0.1935	46,083		46,083		46,083
AGRICULTURE	32,053	0.1382	32,899		32,899		32,899
INSURANCE	78,735	0.3394	80,812		80,812		80,812
ECONOMIC DEVELOPMENT	70,371	0.3033	72,228		72,228		72,228
EDUCATION	981,256	4.2293	1,007,146		1,007,146		1,007,146
HIGHER EDUCATION	4,464	0.0192	4,582		4,582		4,582
HEALTH	200,927	0.8660	206,228		206,228		206,228
LABOR	171,016	0.7371	175,528		175,528		175,528
MENTAL HEALTH	6,755,702	29.1180	6,933,947		6,933,947		6,933,947
NATURAL RESOURCES	661,860	2.8527	679,323		679,323		679,323
PUBLIC SAFETY	1,718,211	7.4057	1,763,545		1,763,545		1,763,545
SOCIAL SERVICES	1,759,875	7.5853	1,806,308		1,806,308		1,806,308
CORRECTIONS	7,050,855	30.3901	7,236,887		7,236,887		7,236,887
ALL OTHER	2,506,064	10.8015	2,572,185		2,572,185		2,572,185
SubTotal	23,201,113	100.0000	23,813,261		23,813,261		23,813,261
TOTAL	23,201,113	100.0000	23,813,261		23,813,261		23,813,261

Allocation Basis: Worker's Compensation Payments for FY 2008

Allocation Source: FY 2008 CAFR Work Papers

MAXIMUS

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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	90,827	90,827
BUDGET AND PLANNING	2,598	2,598
PURCHASING	2,610	2,610
GENERAL SERVICES	6,775	6,775
TREASURER	2,592	2,592
SECRETARY OF STATE	28,425	28,425
REVENUE	98,577	98,577
LEGISLATURE	17,742	17,742
JUDICIARY	910,190	910,190
GOVERNOR	32,197	32,197
AUDITOR	3,027	3,027
ATTORNEY GENERAL	46,083	46,083
AGRICULTURE	32,899	32,899
INSURANCE	80,812	80,812
ECONOMIC DEVELOPMENT	72,228	72,228
EDUCATION	1,007,146	1,007,146
HIGHER EDUCATION	4,582	4,582
HEALTH	206,228	206,228
LABOR	175,528	175,528
MENTAL HEALTH	6,933,947	6,933,947
NATURAL RESOURCES	679,323	679,323
PUBLIC SAFETY	1,763,545	1,763,545
SOCIAL SERVICES	1,806,308	1,806,308
CORRECTIONS	7,236,887	7,236,887
ALL OTHER	2,572,185	2,572,185
Direct Billed	0	0
Total	23,813,261	23,813,261

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 2008. 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:	2,991,704			2,991,704
Total Allocated Additions:			0	0
Non-Central Service Costs	(2,877,335)			
Section II Costs	(22,287)			
Total Departmental Cost Adjustments:	(2,899,622)			(2,899,622)
Total To Be Allocated:	92,082	0		92,082

MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	2,991,704	0	2,991,704
Departmental Totals			
Total Expenditures	2,991,704	0	2,991,704
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(2,877,335)	0	(2,877,335)
Section II Costs	(22,287)	0	(22,287)
Functional Cost	92,082	0	92,082
Allocation Step 1			
1st Allocation	92,082	0	92,082
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	92,082	0	92,082



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.	1,400	1.5204	1,400		1,400		1,400
INFORMATION TECHNOLOGY	3,459	3.7564	3,459		3,459		3,459
GENERAL SERVICES	1,090	1.1837	1,090		1,090		1,090
REVENUE	86,133	93.5395	86,133		86,133		86,133
SubTotal	92,082	100.0000	92,082		92,082		92,082
TOTAL	92,082	100.0000	92,082		92,082		92,082

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2008 CAFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	1,400	1,400
INFORMATION	3,459	3,459
GENERAL SERVICES	1,090	1,090
REVENUE	86,133	86,133
Direct Billed	0	0
Total	92,082	92,082



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 2008.

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:	171,849			171,849
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>171,849</u>	<u>0</u>	<u>0</u>	<u>171,849</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	6,330	0	6,330	0	0
Insurance/Bond Premium	165,519	0	0	113,377	47,796
Departmental Totals					
Total Expenditures	171,849	0	6,330	113,377	47,796
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	171,849	0	6,330	113,377	47,796
Allocation Step 1					
1st Allocation	171,849	0	6,330	113,377	47,796
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	171,849	0	6,330	113,377	47,796



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

SPECIFIC BONDS

Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	4,346
Departmental Totals	
Total Expenditures	4,346
Deductions	
Total Deductions	0
Functional Cost	
Functional Cost	4,346
Allocation Step 1	
1st Allocation	4,346
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	4,346



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
PURCHASING	5,455	1.4777	94		94		94
GENERAL SERVICES	875	0.2370	15		15		15
SECRETARY OF STATE	4,376	1.1854	75		75		75
REVENUE	3,140	0.8506	54		54		54
JUDICIARY	122	0.0330	2		2		2
ATTORNEY GENERAL	16,027	4.3416	275		275		275
AGRICULTURE	27,634	7.4859	474		474		474
INSURANCE	1,967	0.5328	34		34		34
ECONOMIC DEVELOPMENT	12,313	3.3355	211		211		211
EDUCATION	43,861	11.8817	752		752		752
HIGHER EDUCATION	61,925	16.7753	1,061		1,061		1,061
HEALTH	9,093	2.4632	156		156		156
HIGHWAYS	476	0.1289	8		8		8
LABOR	1,734	0.4697	30		30		30
MENTAL HEALTH	29,202	7.9106	501		501		501
NATURAL RESOURCES	32,324	8.7564	554		554		554
PUBLIC SAFETY	22,867	6.1945	392		392		392
SOCIAL SERVICES	36,609	9.9171	628		628		628
CORRECTIONS	44,553	12.0691	764		764		764
ALL OTHER	14,596	3.9540	250		250		250
SubTotal	369,149	100.0000	6,330		6,330		6,330
TOTAL	369,149	100.0000	6,330		6,330		6,330

Allocation Basis: Vehicle Claims by Departments for FY 2008

Allocation Source: FY 2008 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	41,594	36.6865	41,594		41,594		41,594
PUBLIC SAFETY	67,863	59.8560	67,863		67,863		67,863
ALL OTHER	3,920	3.4575	3,920		3,920		3,920
SubTotal	113,377	100.0000	113,377		113,377		113,377
TOTAL	113,377	100.0000	113,377		113,377		113,377

Allocation Basis: Actual Aircraft Liability Premiums, FY 2008

Allocation Source: FY 2008 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.	24	0.0334	16		16		16
INFORMATION TECHNOLOGY	1,132	1.5745	753		753		753
BUDGET AND PLANNING	28	0.0389	19		19		19
ACCOUNTING	56	0.0779	37		37		37
PERSONNEL	77	0.1071	51		51		51
PURCHASING	58	0.0807	39		39		39
GENERAL SERVICES	92	0.1280	61		61		61
TREASURER	51	0.0709	34		34		34
SECRETARY OF STATE	277	0.3853	184		184		184
SECURITY	39	0.0542	26		26		26
REVENUE	1,522	2.1169	1,012		1,012		1,012
LEGISLATURE	719	1.0000	478		478		478
JUDICIARY	4,286	5.9613	2,849		2,849		2,849
GOVERNOR	32	0.0445	21		21		21
LT. GOVERNOR	6	0.0083	4		4		4
AUDITOR	128	0.1780	85		85		85
ATTORNEY GENERAL	451	0.6273	300		300		300
AGRICULTURE	479	0.6662	318		318		318
INSURANCE	748	1.0404	497		497		497
CONSERVATION	2,064	2.8708	1,372		1,372		1,372
ECONOMIC DEVELOPMENT	1,024	1.4243	681		681		681
EDUCATION	2,650	3.6858	1,762		1,762		1,762
HIGHER EDUCATION	67	0.0932	45		45		45
HEALTH	1,885	2.6218	1,253		1,253		1,253
HIGHWAYS	6,961	9.6819	4,628		4,628		4,628
LABOR	810	1.1266	538		538		538
MENTAL HEALTH	9,500	13.2133	6,315		6,315		6,315
NATURAL RESOURCES	2,102	2.9236	1,397		1,397		1,397
PUBLIC SAFETY	5,255	7.3091	3,493		3,493		3,493
SOCIAL SERVICES	8,624	11.9949	5,733		5,733		5,733
CORRECTIONS	11,020	15.3277	7,327		7,327		7,327
ALL OTHER	9,730	13.5332	6,468		6,468		6,468
SubTotal	71,897	100.0000	47,796		47,796		47,796



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

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	71,897	100.0000	47,796		47,796		47,796

Allocation Basis: Total Number of Employees, FY 2008

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	324	7.4551	324		324		324
PUBLIC SAFETY	2,757	63.4377	2,757		2,757		2,757
ALL OTHER	1,265	29.1072	1,265		1,265		1,265
SubTotal	4,346	100.0000	4,346		4,346		4,346
TOTAL	4,346	100.0000	4,346		4,346		4,346

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2008 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.	16	0	0	16	0
INFORMATION	753	0	0	753	0
BUDGET AND PLANNING	19	0	0	19	0
ACCOUNTING	37	0	0	37	0
PERSONNEL	51	0	0	51	0
PURCHASING	133	94	0	39	0
GENERAL SERVICES	41,670	15	41,594	61	0
TREASURER	34	0	0	34	0
SECRETARY OF STATE	259	75	0	184	0
SECURITY	26	0	0	26	0
REVENUE	1,066	54	0	1,012	0
LEGISLATURE	478	0	0	478	0
JUDICIARY	2,851	2	0	2,849	0
GOVERNOR	21	0	0	21	0
LT. GOVERNOR	4	0	0	4	0
AUDITOR	85	0	0	85	0
ATTORNEY GENERAL	575	275	0	300	0
AGRICULTURE	792	474	0	318	0
INSURANCE	855	34	0	497	324
CONSERVATION	1,372	0	0	1,372	0
ECONOMIC DEVELOPMENT	892	211	0	681	0
EDUCATION	2,514	752	0	1,762	0
HIGHER EDUCATION	1,106	1,061	0	45	0
HEALTH	1,409	156	0	1,253	0
HIGHWAYS	4,636	8	0	4,628	0
LABOR	568	30	0	538	0
MENTAL HEALTH	6,816	501	0	6,315	0
NATURAL RESOURCES	1,951	554	0	1,397	0
PUBLIC SAFETY	74,505	392	67,863	3,493	2,757
SOCIAL SERVICES	6,361	628	0	5,733	0
CORRECTIONS	8,091	764	0	7,327	0
ALL OTHER	11,903	250	3,920	6,468	1,265



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	<u>171,849</u>	<u>6,330</u>	<u>113,377</u>	<u>47,796</u>	<u>4,346</u>



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
Design and Construction
Personnel
Purchasing
General Services
Facilities Management
Board of Public Buildings

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,267,523			1,267,523
BUILDING USE	4,225		4,225	
EQUIPMENT USE	7,573		7,573	
RETIREMENT/GROUP INSURANCE	321,843		321,843	
OASDHI	82,516		82,516	
BUILDING RENTAL	17,639		17,639	
UNEMPLOYMENT COMPENSATION	1,400		1,400	
INSURANCE	16		16	
COMM. OF ADMIN.		16,626	16,626	
INFORMATION TECHNOLOGY SERVICES		222,243	222,243	
ACCOUNTING		983	983	
PERSONNEL		191,115	191,115	
PURCHASING		3	3	
GENERAL SERVICES		283	283	
TREASURER		38	38	
SECRETARY OF STATE		1,206	1,206	
SECURITY		8,306	8,306	
REVENUE		52	52	
Total Allocated Additions:	435,212	440,855	876,067	876,067
Total To Be Allocated:	1,702,735	440,855		2,143,590



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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,060,781	0	888,495	172,286
Other Expense & Cost				
Departmental Expenditures	206,742	0	173,164	33,578
Capital Outlay	0	0	0	0
Departmental Totals				
Total Expenditures	1,267,523	0	1,061,659	205,864
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,267,523	0	1,061,659	205,864
Allocation Step 1				
Inbound- All Others	435,212	435,212	0	0
Reallocate Admin Costs		(435,212)	364,527	70,685
1st Allocation	1,702,735	0	1,426,186	276,549
Allocation Step 2				
Inbound- All Others	440,855	440,855	0	0
Reallocate Admin Costs		(440,855)	369,254	71,601
2nd Allocation	440,855	0	369,254	71,601
Total For 15 COMM. OF ADMIN.				
Total Allocated	2,143,590	0	1,795,440	348,150



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.	23	1.1657	16,626		16,626		16,626
INFORMATION TECHNOLOGY	1,091	55.2966	788,630		788,630	206,593	995,223
BUDGET AND PLANNING	27	1.3685	19,517		19,517	5,113	24,630
ACCOUNTING	54	2.7369	39,034		39,034	10,225	49,259
PERSONNEL	74	3.7506	53,491		53,491	14,013	67,504
PURCHASING	56	2.8383	40,480		40,480	10,604	51,084
GENERAL SERVICES	88	4.4602	63,611		63,611	16,664	80,275
ALL OTHER	560	28.3832	404,797		404,797	106,042	510,839
SubTotal	1,973	100.0000	1,426,186		1,426,186	369,254	1,795,440
TOTAL	1,973	100.0000	1,426,186		1,426,186	369,254	1,795,440

Allocation Basis: Average Number of OA Employees, FY 2008

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	276,549		276,549	71,601	348,150
SubTotal	100	100.0000	276,549		276,549	71,601	348,150
TOTAL	100	100.0000	276,549		276,549	71,601	348,150

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.	16,626	16,626	0
INFORMATION	995,223	995,223	0
BUDGET AND PLANNING	24,630	24,630	0
ACCOUNTING	49,259	49,259	0
PERSONNEL	67,504	67,504	0
PURCHASING	51,084	51,084	0
GENERAL SERVICES	80,275	80,275	0
ALL OTHER	858,989	510,839	348,150
Direct Billed	0	0	0
Total	2,143,590	1,795,440	348,150



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. Most of the expenses of these services are included in the Section II sub-pool. The general and administration costs are allocated to each sub-pool based on functional cost (allowable expenses) on Schedule 10.3. These costs are from the Finance and Administration organization code.

Costs have been functionalized and allocated as follows:

System Development. Costs of developing Statewide systems operated by the Office of Administration have been allocated to the division operating each system.

Office Automation. Administrative costs associated with Office Automation projects are allocated to each benefiting department based on the number of workstations located there in FY 2008.

Section II. These costs are disallowed and are 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:	56,623,182			56,623,182
BUILDING USE	165,126		165,126	
EQUIPMENT USE	698,946		698,946	
RETIREMENT/GROUP INSURANCE	14,134,566		14,134,566	
OASDHI	3,275,325		3,275,325	
BUILDING RENTAL	978,845		978,845	
WORKER'S COMPENSATION	90,827		90,827	
UNEMPLOYMENT COMPENSATION	3,459		3,459	
INSURANCE	753		753	
COMM. OF ADMIN.	788,630	206,593	995,223	
INFORMATION TECHNOLOGY SERVICES		2,433,240	2,433,240	
BUDGET AND PLANNING		43,748	43,748	
ACCOUNTING		56,147	56,147	
PURCHASING		209,618	209,618	
GENERAL SERVICES		13,351	13,351	
TREASURER		2,097	2,097	
SECRETARY OF STATE		7,456	7,456	
SECURITY		179,573	179,573	
REVENUE		3,199	3,199	
Total Allocated Additions:	<u>20,136,477</u>	<u>3,155,022</u>	<u>23,291,499</u>	<u>23,291,499</u>
Capital Outlay - Departmental	(1,850,101)			
Capital Outlay - G & A	(963,211)			
Total Departmental Cost Adjustments:	<u>(2,813,312)</u>			<u>(2,813,312)</u>
Total To Be Allocated:	<u><u>73,946,347</u></u>	<u><u>3,155,022</u></u>		<u><u>77,101,369</u></u>

MAXIMUS

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

	Total	General & Admin	SYSTEM DEVELOPMENT	OFFICE AUTOMATION	SECTION II
Wages & Benefits					
Salaries & Wages	7,623,272	0	998,606	1,228,075	5,396,591
Other Expense & Cost					
Departmental Expenditures	43,977,542	0	728,485	568,355	42,680,702
General and Administrative	5,022,368	0	657,902	809,081	3,555,385
Departmental Totals					
Total Expenditures	56,623,182	0	2,384,993	2,605,511	51,632,678
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay - Departmental	(1,850,101)	0	(330,773)	(167,832)	(1,351,496)
Capital Outlay - G & A	(963,211)	0	(126,175)	(155,169)	(681,867)
Functional Cost					
Functional Cost	53,809,870	0	1,928,045	2,282,510	49,599,315
Allocation Step 1					
Inbound- All Others	20,136,477	20,136,477	0	0	0
Reallocate Admin Costs		(20,136,477)	721,510	854,149	18,560,818
1st Allocation	73,946,347	0	2,649,555	3,136,659	68,160,133
Allocation Step 2					
Inbound- All Others	3,155,022	3,155,022	0	0	0
Reallocate Admin Costs		(3,155,022)	113,048	133,830	2,908,144
2nd Allocation	3,155,022	0	113,048	133,830	2,908,144
Total For 16 INFORMATION					
Total Allocated	77,101,369	0	2,762,603	3,270,489	71,068,277

MAXIMUS

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

Activity - SYSTEM DEVELOPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	6,283	7.0711	187,352		187,352		187,352
INFORMATION TECHNOLOGY	57,965	65.2354	1,728,451		1,728,451		1,728,451
BUDGET AND PLANNING	49	0.0551	1,461		1,461	225	1,686
ACCOUNTING	498	0.5605	14,850		14,850	2,288	17,138
PERSONNEL	5,303	5.9682	158,129		158,129	24,363	182,492
PURCHASING	2,805	3.1568	83,642		83,642	12,887	96,529
GENERAL SERVICES	3,653	4.1112	108,928		108,928	16,782	125,710
ALL OTHER	12,299	13.8417	366,742		366,742	56,503	423,245
SubTotal	88,855	100.0000	2,649,555		2,649,555	113,048	2,762,603
TOTAL	88,855	100.0000	2,649,555		2,649,555	113,048	2,762,603

Allocation Basis: System Development Hours for FY 2008

Allocation Source: Systems and Programming Project Summary

MAXIMUS

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

Activity - OFFICE AUTOMATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	10	1.1123	34,891		34,891		34,891
INFORMATION TECHNOLOGY	202	22.4694	704,789		704,789		704,789
BUDGET AND PLANNING	31	3.4483	108,161		108,161	6,039	114,200
ACCOUNTING	66	7.3415	230,278		230,278	12,857	243,135
PERSONNEL	62	6.8966	216,321		216,321	12,078	228,399
PURCHASING	56	6.2291	195,387		195,387	10,909	206,296
GENERAL SERVICES	66	7.3415	230,278		230,278	12,857	243,135
REVENUE	48	5.3393	167,475		167,475	9,351	176,826
GOVERNOR	56	6.2291	195,387		195,387	10,909	206,296
LT. GOVERNOR	6	0.6674	20,934		20,934	1,169	22,103
ALL OTHER	296	32.9255	1,032,758		1,032,758	57,661	1,090,419
SubTotal	899	100.0000	3,136,659		3,136,659	133,830	3,270,489
TOTAL	899	100.0000	3,136,659		3,136,659	133,830	3,270,489

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

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	68,160,133		68,160,133	2,908,144	71,068,277
SubTotal	100	100.0000	68,160,133		68,160,133	2,908,144	71,068,277
TOTAL	100	100.0000	68,160,133		68,160,133	2,908,144	71,068,277

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

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

Receiving Department	Total	SYSTEM	OFFICE AUTOMATION	SECTION II
COMM. OF ADMIN.	222,243	187,352	34,891	0
INFORMATION	2,433,240	1,728,451	704,789	0
BUDGET AND PLANNING	115,886	1,686	114,200	0
ACCOUNTING	260,273	17,138	243,135	0
PERSONNEL	410,891	182,492	228,399	0
PURCHASING	302,825	96,529	206,296	0
GENERAL SERVICES	368,845	125,710	243,135	0
REVENUE	176,826	0	176,826	0
GOVERNOR	206,296	0	206,296	0
LT. GOVERNOR	22,103	0	22,103	0
ALL OTHER	72,581,941	423,245	1,090,419	71,068,277
Direct Billed	0	0	0	0
Total	77,101,369	2,762,603	3,270,489	71,068,277



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:	1,632,881			1,632,881
BUILDING USE	20,287		20,287	
EQUIPMENT USE	7,484		7,484	
RETIREMENT/GROUP INSURANCE	444,253		444,253	
OASDHI	108,156		108,156	
BUILDING RENTAL	73,671		73,671	
WORKER'S COMPENSATION	2,598		2,598	
INSURANCE	19		19	
COMM. OF ADMIN.	19,517	5,113	24,630	
INFORMATION TECHNOLOGY SERVICES	109,622	6,264	115,886	
BUDGET AND PLANNING		140,873	140,873	
ACCOUNTING		635	635	
PURCHASING		24	24	
GENERAL SERVICES		330	330	
TREASURER		27	27	
SECURITY		10,284	10,284	
REVENUE		54	54	
Total Allocated Additions:	785,607	163,604	949,211	949,211
Capital Outlay	(7,226)			
Total Departmental Cost Adjustments:	(7,226)			(7,226)
Total To Be Allocated:	2,411,262	163,604		2,574,866



MAXIMUS

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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,524,773	0	952,983	571,790
Other Expense & Cost				
Departmental Expenditures	108,108	0	58,193	49,915
Departmental Totals				
Total Expenditures	1,632,881	0	1,011,176	621,705
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(7,226)	0	(4,516)	(2,710)
Functional Cost	1,625,655	0	1,006,660	618,995
Allocation Step 1				
Inbound- All Others	785,607	785,607	0	0
Reallocate Admin Costs		(785,607)	486,474	299,133
1st Allocation	2,411,262	0	1,493,134	918,128
Allocation Step 2				
Inbound- All Others	163,604	163,604	0	0
Reallocate Admin Costs		(163,604)	101,309	62,295
2nd Allocation	163,604	0	101,309	62,295
Total For 17 BUDGET AND				
Total Allocated	2,574,866	0	1,594,443	980,423



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	1,104	2.9299	43,748		43,748		43,748
BUDGET AND PLANNING	3,555	9.4347	140,873		140,873		140,873
ACCOUNTING	1,071	2.8424	42,440		42,440	3,286	45,726
PERSONNEL	230	0.6104	9,114		9,114	706	9,820
PURCHASING	304	0.8068	12,047		12,047	933	12,980
GENERAL SERVICES	519	1.3774	20,566		20,566	1,592	22,158
TREASURER	396	1.0510	15,692		15,692	1,215	16,907
SECRETARY OF STATE	373	0.9899	14,781		14,781	1,144	15,925
SECURITY	72	0.1911	2,853		2,853	221	3,074
REVENUE	2,507	6.6534	99,344		99,344	7,692	107,036
JUDICIARY	308	0.8174	12,205		12,205	945	13,150
GOVERNOR	1,708	4.5329	67,682		67,682	5,240	72,922
LT. GOVERNOR	140	0.3716	5,548		5,548	430	5,978
AUDITOR	245	0.6502	9,709		9,709	752	10,461
ATTORNEY GENERAL	345	0.9156	13,671		13,671	1,058	14,729
AGRICULTURE	1,113	2.9538	44,105		44,105	3,415	47,520
INSURANCE	868	2.3036	34,396		34,396	2,663	37,059
CONSERVATION	155	0.4114	6,142		6,142	476	6,618
ECONOMIC DEVELOPMENT	1,153	3.0600	45,690		45,690	3,537	49,227
EDUCATION	2,661	7.0621	105,447		105,447	8,164	113,611
HIGHER EDUCATION	1,805	4.7903	71,526		71,526	5,538	77,064
HEALTH	1,253	3.3254	49,652		49,652	3,844	53,496
HIGHWAYS	1,624	4.3100	64,354		64,354	4,982	69,336
LABOR	775	2.0568	30,711		30,711	2,378	33,089
MENTAL HEALTH	1,800	4.7771	71,328		71,328	5,522	76,850
NATURAL RESOURCES	1,072	2.8450	42,480		42,480	3,289	45,769
PUBLIC SAFETY	2,077	5.5122	82,305		82,305	6,372	88,677
SOCIAL SERVICES	4,749	12.6034	188,186		188,186	14,569	202,755
CORRECTIONS	881	2.3381	34,911		34,911	2,703	37,614
ALL OTHER	2,817	7.4761	111,628		111,628	8,643	120,271
SubTotal	37,680	100.0000	1,493,134		1,493,134	101,309	1,594,443
TOTAL	37,680	100.0000	1,493,134		1,493,134	101,309	1,594,443

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

Allocation Basis: Budget and Planning Hours by Department, FY 2008

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	918,128	-	918,128	62,295	980,423
SubTotal	100	100.0000	918,128		918,128	62,295	980,423
TOTAL	100	100.0000	918,128		918,128	62,295	980,423

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	43,748	43,748	0
BUDGET AND PLANNING	140,873	140,873	0
ACCOUNTING	45,726	45,726	0
PERSONNEL	9,820	9,820	0
PURCHASING	12,980	12,980	0
GENERAL SERVICES	22,158	22,158	0
TREASURER	16,907	16,907	0
SECRETARY OF STATE	15,925	15,925	0
SECURITY	3,074	3,074	0
REVENUE	107,036	107,036	0
JUDICIARY	13,150	13,150	0
GOVERNOR	72,922	72,922	0
LT. GOVERNOR	5,978	5,978	0
AUDITOR	10,461	10,461	0
ATTORNEY GENERAL	14,729	14,729	0
AGRICULTURE	47,520	47,520	0
INSURANCE	37,059	37,059	0
CONSERVATION	6,618	6,618	0
ECONOMIC DEVELOPMENT	49,227	49,227	0
EDUCATION	113,611	113,611	0
HIGHER EDUCATION	77,064	77,064	0
HEALTH	53,496	53,496	0
HIGHWAYS	69,336	69,336	0
LABOR	33,089	33,089	0
MENTAL HEALTH	76,850	76,850	0
NATURAL RESOURCES	45,769	45,769	0
PUBLIC SAFETY	88,677	88,677	0
SOCIAL SERVICES	202,755	202,755	0
CORRECTIONS	37,614	37,614	0
ALL OTHER	1,100,694	120,271	980,423
Direct Billed	0	0	0



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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOVT
Total	2,574,866	1,594,443	980,423

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 costs of fund accounting have 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:	2,161,458			2,161,458
BUILDING USE	48,502		48,502	
EQUIPMENT USE	5,976		5,976	
RETIREMENT/GROUP INSURANCE	711,203		711,203	
OASDHI	146,723		146,723	
BUILDING RENTAL	190,047		190,047	
INSURANCE	37		37	
COMM. OF ADMIN.	39,034	10,225	49,259	
INFORMATION TECHNOLOGY SERVICES	245,128	15,145	260,273	
BUDGET AND PLANNING	42,440	3,286	45,726	
ACCOUNTING		1,931	1,931	
PURCHASING		127	127	
GENERAL SERVICES		660	660	
TREASURER		76	76	
SECRETARY OF STATE		164,231	164,231	
SECURITY		21,754	21,754	
REVENUE		1,824	1,824	
Total Allocated Additions:	1,429,090	219,259	1,648,349	1,648,349
Total To Be Allocated:	3,590,548	219,259		3,809,807



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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	2,011,704	0	551,207	1,404,773	55,724
Other Expense & Cost					
Departmental Expenditures	149,754	0	41,033	104,573	4,148
Capital Outlay	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,161,458	0	592,240	1,509,346	59,872
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,161,458	0	592,240	1,509,346	59,872
Allocation Step 1					
Inbound- All Others	1,429,090	1,429,090	0	0	0
Reallocate Admin Costs		(1,429,090)	391,571	997,933	39,586
1st Allocation	3,590,548	0	983,811	2,507,279	99,458
Allocation Step 2					
Inbound- All Others	219,259	219,259	0	0	0
Reallocate Admin Costs		(219,259)	60,077	153,109	6,073
2nd Allocation	219,259	0	60,077	153,109	6,073
Total For 18 ACCOUNTING					
Total Allocated	3,809,807	0	1,043,888	2,660,388	105,531



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.	560	0.0385	379		379		379
INFORMATION TECHNOLOGY	26,194	1.8020	17,728		17,728		17,728
BUDGET AND PLANNING	658	0.0453	445		445		445
ACCOUNTING	1,295	0.0891	876		876		876
PERSONNEL	1,767	0.1216	1,196		1,196	75	1,271
PURCHASING	1,342	0.0923	908		908	57	965
GENERAL SERVICES	2,111	0.1452	1,429		1,429	89	1,518
TREASURER	1,215	0.0836	822		822	51	873
SECRETARY OF STATE	6,626	0.4558	4,485		4,485	279	4,764
SECURITY	906	0.0623	613		613	38	651
REVENUE	36,385	2.5031	24,626		24,626	1,534	26,160
LEGISLATURE	16,532	1.1373	11,189		11,189	697	11,886
JUDICIARY	96,672	6.6506	65,429		65,429	4,076	69,505
GOVERNOR	790	0.0543	535		535	33	568
LT. GOVERNOR	155	0.0107	105		105	7	112
AUDITOR	3,130	0.2153	2,118		2,118	132	2,250
ATTORNEY GENERAL	10,815	0.7440	7,320		7,320	456	7,776
AGRICULTURE	10,320	0.7100	6,985		6,985	435	7,420
INSURANCE	13,453	0.9255	9,105		9,105	567	9,672
CONSERVATION	47,234	3.2495	31,969		31,969	1,992	33,961
ECONOMIC DEVELOPMENT	21,661	1.4902	14,660		14,660	913	15,573
EDUCATION	49,472	3.4034	33,483		33,483	2,086	35,569
HIGHER EDUCATION	1,631	0.1122	1,104		1,104	69	1,173
HEALTH	44,656	3.0721	30,224		30,224	1,883	32,107
HIGHWAYS	161,196	11.0895	109,100		109,100	6,796	115,896
LABOR	18,983	1.3059	12,848		12,848	800	13,648
MENTAL HEALTH	221,249	15.2208	149,744		149,744	9,328	159,072
NATURAL RESOURCES	47,485	3.2667	32,138		32,138	2,002	34,140
PUBLIC SAFETY	124,576	8.5702	84,315		84,315	5,252	89,567
SOCIAL SERVICES	206,983	14.2394	140,089		140,089	8,727	148,816
CORRECTIONS	264,110	18.1695	178,753		178,753	11,137	189,890
ALL OTHER	13,432	0.9241	9,091		9,091	566	9,657
SubTotal	1,453,594	100.0000	983,811		983,811	60,077	1,043,888



MAXIMUS

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

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	1,453,594	100.0000	983,811		983,811	60,077	1,043,888

Allocation Basis: Number of Paychecks, FY 2008

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.	624	0.0241	604		604		604
INFORMATION TECHNOLOGY	39,706	1.5323	38,419		38,419		38,419
BUDGET AND PLANNING	196	0.0076	190		190		190
ACCOUNTING	1,090	0.0421	1,055		1,055		1,055
PERSONNEL	811	0.0313	785		785	49	834
PURCHASING	1,856	0.0716	1,796		1,796	111	1,907
GENERAL SERVICES	47,100	1.8176	45,573		45,573	2,828	48,401
TREASURER	26,812	1.0347	25,943		25,943	1,610	27,553
SECRETARY OF STATE	12,926	0.4988	12,507		12,507	776	13,283
SECURITY	383	0.0148	371		371	23	394
REVENUE	144,434	5.5739	139,753		139,753	8,673	148,426
LEGISLATURE	14,637	0.5649	14,163		14,163	879	15,042
JUDICIARY	48,418	1.8685	46,849		46,849	2,908	49,757
GOVERNOR	1,016	0.0392	983		983	61	1,044
LT. GOVERNOR	320	0.0123	310		310	19	329
AUDITOR	2,263	0.0873	2,190		2,190	136	2,326
ATTORNEY GENERAL	16,296	0.6289	15,768		15,768	979	16,747
AGRICULTURE	23,246	0.8971	22,493		22,493	1,396	23,889
INSURANCE	25,215	0.9731	24,398		24,398	1,514	25,912
CONSERVATION	101,446	3.9149	98,158		98,158	6,092	104,250
ECONOMIC DEVELOPMENT	47,082	1.8170	45,556		45,556	2,827	48,383
EDUCATION	451,077	17.4076	436,458		436,458	27,088	463,546
HIGHER EDUCATION	7,414	0.2861	7,174		7,174	445	7,619
HEALTH	211,864	8.1761	204,997		204,997	12,723	217,720
HIGHWAYS	451,505	17.4243	436,869		436,869	27,114	463,983
LABOR	62,547	2.4138	60,520		60,520	3,756	64,276
MENTAL HEALTH	135,254	5.2196	130,870		130,870	8,122	138,992
NATURAL RESOURCES	105,447	4.0693	102,029		102,029	6,332	108,361
PUBLIC SAFETY	102,757	3.9655	99,427		99,427	6,171	105,598
SOCIAL SERVICES	301,932	11.6519	292,146		292,146	18,131	310,277
CORRECTIONS	160,973	6.2121	155,756		155,756	9,667	165,423
ALL OTHER	44,615	1.7217	43,169		43,169	2,679	45,848
SubTotal	2,591,262	100.0000	2,507,279		2,507,279	153,109	2,660,388

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	2,591,262	100.0000	2,507,279		2,507,279	153,109	2,660,388

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	99,458		99,458	6,073	105,531
SubTotal	100	100.0000	99,458		99,458	6,073	105,531
TOTAL	100	100.0000	99,458		99,458	6,073	105,531

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.	983	379	604	0
INFORMATION	56,147	17,728	38,419	0
BUDGET AND PLANNING	635	445	190	0
ACCOUNTING	1,931	876	1,055	0
PERSONNEL	2,105	1,271	834	0
PURCHASING	2,872	965	1,907	0
GENERAL SERVICES	49,919	1,518	48,401	0
TREASURER	28,426	873	27,553	0
SECRETARY OF STATE	18,047	4,764	13,283	0
SECURITY	1,045	651	394	0
REVENUE	174,586	26,160	148,426	0
LEGISLATURE	26,928	11,886	15,042	0
JUDICIARY	119,262	69,505	49,757	0
GOVERNOR	1,612	568	1,044	0
LT. GOVERNOR	441	112	329	0
AUDITOR	4,576	2,250	2,326	0
ATTORNEY GENERAL	24,523	7,776	16,747	0
AGRICULTURE	31,309	7,420	23,889	0
INSURANCE	35,584	9,672	25,912	0
CONSERVATION	138,211	33,961	104,250	0
ECONOMIC DEVELOPMENT	63,956	15,573	48,383	0
EDUCATION	499,115	35,569	463,546	0
HIGHER EDUCATION	8,792	1,173	7,619	0
HEALTH	249,827	32,107	217,720	0
HIGHWAYS	579,879	115,896	463,983	0
LABOR	77,924	13,648	64,276	0
MENTAL HEALTH	298,064	159,072	138,992	0
NATURAL RESOURCES	142,501	34,140	108,361	0
PUBLIC SAFETY	195,165	89,567	105,598	0
SOCIAL SERVICES	459,093	148,816	310,277	0
CORRECTIONS	355,313	189,890	165,423	0
ALL OTHER	161,036	9,657	45,848	105,531



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	3,809,807	1,043,888	2,660,388	105,531

STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities with classified positions. Costs have been allocated based on the number of classified positions in each department.

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:	2,575,437			2,575,437
BUILDING USE	66,403		66,403	
EQUIPMENT USE	12,701		12,701	
RETIREMENT/GROUP INSURANCE	792,860		792,860	
OASDHI	168,824		168,824	
BUILDING RENTAL	235,120		235,120	
INSURANCE	51		51	
COMM. OF ADMIN.	53,491	14,013	67,504	
INFORMATION TECHNOLOGY SERVICES	374,450	36,441	410,891	
BUDGET AND PLANNING	9,114	706	9,820	
ACCOUNTING	1,981	124	2,105	
PURCHASING		56	56	
GENERAL SERVICES		908	908	
TREASURER		82	82	
SECRETARY OF STATE		7,660	7,660	
SECURITY		23,732	23,732	
REVENUE		76	76	
Total Allocated Additions:	1,714,995	83,798	1,798,793	1,798,793
Capital Outlay	(2,962)			
Total Departmental Cost Adjustments:	(2,962)			(2,962)
Total To Be Allocated:	4,287,470	83,798		4,371,268

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

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
Wages & Benefits				
Salaries & Wages	2,327,439	0	2,302,290	25,149
Other Expense & Cost				
Departmental Expenditures	247,998	0	86,712	161,286
Departmental Totals				
Total Expenditures	2,575,437	0	2,389,002	186,435
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(2,962)	0	0	(2,962)
Functional Cost	2,572,475	0	2,389,002	183,473
Allocation Step 1				
Inbound- All Others	1,714,995	1,714,995	0	0
Reallocate Admin Costs		(1,714,995)	1,592,678	122,317
1st Allocation	4,287,470	0	3,981,680	305,790
Allocation Step 2				
Inbound- All Others	83,798	83,798	0	0
Reallocate Admin Costs		(83,798)	77,821	5,977
2nd Allocation	83,798	0	77,821	5,977
Total For 21 PERSONNEL				
Total Allocated	4,371,268	0	4,059,501	311,767



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.	1,776	4.7999	191,115		191,115		191,115
SECURITY	9	0.0243	969		969	20	989
REVENUE	1,312	3.5459	141,184		141,184	2,899	144,083
AGRICULTURE	258	0.6973	27,763		27,763	570	28,333
INSURANCE	287	0.7757	30,884		30,884	634	31,518
ECONOMIC DEVELOPMENT	875	2.3648	94,159		94,159	1,933	96,092
HEALTH	1,677	4.5323	180,462		180,462	3,705	184,167
LABOR	688	1.8594	74,036		74,036	1,520	75,556
MENTAL HEALTH	7,592	20.5184	816,976		816,976	16,773	833,749
NATURAL RESOURCES	1,563	4.2242	168,195		168,195	3,453	171,648
PUBLIC SAFETY	2,270	6.1350	244,275		244,275	5,015	249,290
SOCIAL SERVICES	8,047	21.7481	865,938		865,938	17,778	883,716
CORRECTIONS	10,647	28.7747	1,145,724		1,145,724	23,521	1,169,245
SubTotal	37,001	100.0000	3,981,680		3,981,680	77,821	4,059,501
TOTAL	37,001	100.0000	3,981,680		3,981,680	77,821	4,059,501

Allocation Basis: Average Number of Merit & UCP Employees, FY 2008

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

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	305,790		305,790	5,977	311,767
SubTotal	100	100.0000	305,790		305,790	5,977	311,767
TOTAL	100	100.0000	305,790		305,790	5,977	311,767

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		SECTION II
COMM. OF ADMIN.	191,115	191,115	0
SECURITY	989	989	0
REVENUE	144,083	144,083	0
AGRICULTURE	28,333	28,333	0
INSURANCE	31,518	31,518	0
ECONOMIC DEVELOPMENT	96,092	96,092	0
HEALTH	184,167	184,167	0
LABOR	75,556	75,556	0
MENTAL HEALTH	833,749	833,749	0
NATURAL RESOURCES	171,648	171,648	0
PUBLIC SAFETY	249,290	249,290	0
SOCIAL SERVICES	883,716	883,716	0
CORRECTIONS	1,169,245	1,169,245	0
ALL OTHER	311,767	0	311,767
Direct Billed	0	0	0
Total	4,371,268	4,059,501	311,767



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 2008.

Costs of Surplus Property have been allocated to "All Other".

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,571,740			6,571,740
BUILDING USE	33,062		33,062	
EQUIPMENT USE	65,794		65,794	
RETIREMENT/GROUP INSURANCE	740,659		740,659	
OASDHI	160,719		160,719	
BUILDING RENTAL	174,278		174,278	
WORKER'S COMPENSATION	2,610		2,610	
INSURANCE	133		133	
COMM. OF ADMIN.	40,480	10,604	51,084	
INFORMATION TECHNOLOGY SERVICES	279,029	23,796	302,825	
BUDGET AND PLANNING	12,047	933	12,980	
ACCOUNTING	2,704	168	2,872	
PURCHASING		1,672	1,672	
GENERAL SERVICES		684	684	
TREASURER		102	102	
SECRETARY OF STATE		167	167	
SECURITY		13,844	13,844	
REVENUE		54	54	
Total Allocated Additions:	1,511,515	52,024	1,563,539	1,563,539
Capital Outlay	(7,960)			
Refunds	(1,577,206)			
Total Departmental Cost Adjustments:	(1,585,166)			(1,585,166)
Total To Be Allocated:	6,498,089	52,024		6,550,113

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

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,173,498	0	1,536,960	636,538
Other Expense & Cost				
Departmental Expenditures	4,398,242	0	1,651,356	2,746,886
Departmental Totals				
Total Expenditures	6,571,740	0	3,188,316	3,383,424
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(7,960)	0	0	(7,960)
Refunds	(1,577,206)	0	(1,575,000)	(2,206)
Functional Cost	4,986,574	0	1,613,316	3,373,258
Allocation Step 1				
Inbound- All Others	1,511,515	1,511,515	0	0
Reallocate Admin Costs		(1,511,515)	489,023	1,022,492
1st Allocation	6,498,089	0	2,102,339	4,395,750
Allocation Step 2				
Inbound- All Others	52,024	52,024	0	0
Reallocate Admin Costs		(52,024)	16,831	35,193
2nd Allocation	52,024	0	16,831	35,193
Total For 22 PURCHASING				
Total Allocated	6,550,113	0	2,119,170	4,430,943



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,075	0.0002	3		3		3
INFORMATION TECHNOLOGY	71,327,870	9.9707	209,618		209,618		209,618
BUDGET AND PLANNING	8,273	0.0012	24		24		24
ACCOUNTING	43,107	0.0060	127		127		127
PERSONNEL	19,201	0.0027	56		56		56
PURCHASING	569,097	0.0796	1,672		1,672		1,672
GENERAL SERVICES	6,441,603	0.9005	18,931		18,931	169	19,100
TREASURER	960,007	0.1342	2,821		2,821	25	2,846
SECRETARY OF STATE	7,356,681	1.0284	21,620		21,620	192	21,812
SECURITY	183,577	0.0257	540		540	5	545
REVENUE	14,943,385	2.0889	43,916		43,916	391	44,307
LT. GOVERNOR	269,144	0.0376	791		791	7	798
AUDITOR	165,158	0.0231	485		485	4	489
ATTORNEY GENERAL	654,148	0.0914	1,922		1,922	17	1,939
AGRICULTURE	2,272,731	0.3177	6,679		6,679	59	6,738
INSURANCE	1,736,103	0.2427	5,102		5,102	45	5,147
CONSERVATION	21,311,001	2.9790	62,629		62,629	557	63,186
ECONOMIC DEVELOPMENT	21,649,003	3.0262	63,622		63,622	566	64,188
EDUCATION	62,691,241	8.7634	184,237		184,237	1,640	185,877
HIGHER EDUCATION	8,194,183	1.1454	24,081		24,081	214	24,295
HEALTH	51,099,279	7.1430	150,170		150,170	1,337	151,507
LABOR	1,081,059	0.1511	3,177		3,177	28	3,205
MENTAL HEALTH	50,455,049	7.0530	148,277		148,277	1,320	149,597
NATURAL RESOURCES	11,357,321	1.5876	33,377		33,377	297	33,674
PUBLIC SAFETY	44,591,413	6.2333	131,045		131,045	1,166	132,211
SOCIAL SERVICES	139,332,062	19.4768	409,468		409,468	3,645	413,113
CORRECTIONS	179,432,828	25.0822	527,317		527,317	4,696	532,013
ALL OTHER	17,228,803	2.4084	50,632		50,632	451	51,083
SubTotal	715,374,402	100.0000	2,102,339		2,102,339	16,831	2,119,170
TOTAL	715,374,402	100.0000	2,102,339		2,102,339	16,831	2,119,170



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsof Access Query from SAM II Data Warehouse



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	4,395,750		4,395,750	35,193	4,430,943
SubTotal	100	100.0000	4,395,750		4,395,750	35,193	4,430,943
TOTAL	100	100.0000	4,395,750		4,395,750	35,193	4,430,943

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
COMM. OF ADMIN.	3	3	0
INFORMATION	209,618	209,618	0
BUDGET AND PLANNING	24	24	0
ACCOUNTING	127	127	0
PERSONNEL	56	56	0
PURCHASING	1,672	1,672	0
GENERAL SERVICES	19,100	19,100	0
TREASURER	2,846	2,846	0
SECRETARY OF STATE	21,812	21,812	0
SECURITY	545	545	0
REVENUE	44,307	44,307	0
LT. GOVERNOR	798	798	0
AUDITOR	489	489	0
ATTORNEY GENERAL	1,939	1,939	0
AGRICULTURE	6,738	6,738	0
INSURANCE	5,147	5,147	0
CONSERVATION	63,186	63,186	0
ECONOMIC DEVELOPMENT	64,188	64,188	0
EDUCATION	185,877	185,877	0
HIGHER EDUCATION	24,295	24,295	0
HEALTH	151,507	151,507	0
LABOR	3,205	3,205	0
MENTAL HEALTH	149,597	149,597	0
NATURAL RESOURCES	33,674	33,674	0
PUBLIC SAFETY	132,211	132,211	0
SOCIAL SERVICES	413,113	413,113	0
CORRECTIONS	532,013	532,013	0
ALL OTHER	4,482,026	51,083	4,430,943
Direct Billed	0	0	0
Total	6,550,113	2,119,170	4,430,943

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

The Division of General Services is responsible for providing a variety of central services and administrative department support activities. Costs have been functionalized and allocated as follows:

Risk Management. Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State agency and public university employees. This does not include the University of Missouri system employees which are covered by the University of Missouri risk management unit.

Section II. Section II costs are disallowed and have been allocated to "All Other".

Other Cost. The remaining cost of the Division of General Services is included as Other. These 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:	17,140,292			17,140,292
BUILDING USE	40,775		40,775	
EQUIPMENT USE	352,493		352,493	
RETIREMENT/GROUP INSURANCE	296,524		296,524	
OASDHI	53,420		53,420	
BUILDING RENTAL	845,983		845,983	
WORKER'S COMPENSATION	6,775		6,775	
UNEMPLOYMENT COMPENSATION	1,090		1,090	
INSURANCE	41,670		41,670	
COMM. OF ADMIN.	63,611	16,664	80,275	
INFORMATION TECHNOLOGY SERVICES	339,206	29,639	368,845	
BUDGET AND PLANNING	20,566	1,592	22,158	
ACCOUNTING	47,002	2,917	49,919	
PURCHASING	18,931	169	19,100	
GENERAL SERVICES		1,085	1,085	
TREASURER		1,566	1,566	
SECRETARY OF STATE		389	389	
SECURITY		10,284	10,284	
REVENUE		851	851	
Total Allocated Additions:	2,128,046	65,156	2,193,202	2,193,202
Capital Outlay - Departmental	(897,020)			
Unallowable Risk Management	(3,612,016)			
Total Departmental Cost Adjustments:	(4,509,036)			(4,509,036)
Total To Be Allocated:	14,759,302	65,156		14,824,458



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

	Total	General & Admin	RISK MANAGEMENT	SECTION II	OTHER
Wages & Benefits					
Salaries & Wages	2,688,068	0	584,681	2,103,387	0
Other Expense & Cost					
Departmental Expenditures	14,102,900	0	3,678,336	9,224,564	1,200,000
General and Administrative	349,324	0	75,981	273,343	0
Departmental Totals					
Total Expenditures	17,140,292	0	4,338,998	11,601,294	1,200,000
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay - Departmental	(897,020)	0	(1,279)	(895,741)	0
Unallowable Risk Management	(3,612,016)	0	(3,612,016)	0	0
Functional Cost					
Functional Cost	12,631,256	0	725,703	10,705,553	1,200,000
Allocation Step 1					
Inbound- All Others	2,128,046	2,128,046	0	0	0
Reallocate Admin Costs		(2,128,046)	122,263	1,803,614	202,169
1st Allocation	14,759,302	0	847,966	12,509,167	1,402,169
Allocation Step 2					
Inbound- All Others	65,156	65,156	0	0	0
Reallocate Admin Costs		(65,156)	3,743	55,223	6,190
2nd Allocation	65,156	0	3,743	55,223	6,190
Total For 23 GENERAL					
Total Allocated	14,824,458	0	851,709	12,564,390	1,408,359



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.	24	0.0334	283		283		283
INFORMATION TECHNOLOGY	1,132	1.5745	13,351		13,351		13,351
BUDGET AND PLANNING	28	0.0389	330		330		330
ACCOUNTING	56	0.0779	660		660		660
PERSONNEL	77	0.1071	908		908		908
PURCHASING	58	0.0807	684		684		684
GENERAL SERVICES	92	0.1280	1,085		1,085		1,085
TREASURER	51	0.0709	602		602	3	605
SECRETARY OF STATE	277	0.3853	3,267		3,267	15	3,282
SECURITY	39	0.0542	460		460	2	462
REVENUE	1,522	2.1169	17,951		17,951	81	18,032
LEGISLATURE	719	1.0000	8,480		8,480	38	8,518
JUDICIARY	4,286	5.9613	50,550		50,550	228	50,778
GOVERNOR	32	0.0445	377		377	2	379
LT. GOVERNOR	6	0.0083	71		71		71
AUDITOR	128	0.1780	1,510		1,510	7	1,517
ATTORNEY GENERAL	451	0.6273	5,319		5,319	24	5,343
AGRICULTURE	479	0.6662	5,649		5,649	25	5,674
INSURANCE	748	1.0404	8,822		8,822	40	8,862
CONSERVATION	2,064	2.8708	24,343		24,343	110	24,453
ECONOMIC DEVELOPMENT	1,024	1.4243	12,077		12,077	54	12,131
EDUCATION	2,650	3.6858	31,255		31,255	141	31,396
HIGHER EDUCATION	67	0.0932	790		790	4	794
HEALTH	1,885	2.6218	22,232		22,232	100	22,332
HIGHWAYS	6,961	9.6819	82,099		82,099	370	82,469
LABOR	810	1.1266	9,553		9,553	43	9,596
MENTAL HEALTH	9,500	13.2133	112,045		112,045	505	112,550
NATURAL RESOURCES	2,102	2.9236	24,791		24,791	112	24,903
PUBLIC SAFETY	5,255	7.3091	61,978		61,978	279	62,257
SOCIAL SERVICES	8,624	11.9949	101,713		101,713	458	102,171
CORRECTIONS	11,020	15.3277	129,974		129,974	585	130,559
ALL OTHER	9,730	13.5332	114,757		114,757	517	115,274
SubTotal	71,897	100.0000	847,966		847,966	3,743	851,709

MAXIMUS

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	71,897	100.0000	847,966		847,966	3,743	851,709

Allocation Basis: Total Number of Employees, FY 2008

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	12,509,167		12,509,167	55,223	12,564,390
SubTotal	100	100.0000	12,509,167		12,509,167	55,223	12,564,390
TOTAL	100	100.0000	12,509,167		12,509,167	55,223	12,564,390

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS

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

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	1,402,169		1,402,169	6,190	1,408,359
SubTotal	100	100.0000	1,402,169		1,402,169	6,190	1,408,359
TOTAL	100	100.0000	1,402,169		1,402,169	6,190	1,408,359

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	SECTION II	OTHER
COMM. OF ADMIN.	283	283	0	0
INFORMATION	13,351	13,351	0	0
BUDGET AND PLANNING	330	330	0	0
ACCOUNTING	660	660	0	0
PERSONNEL	908	908	0	0
PURCHASING	684	684	0	0
GENERAL SERVICES	1,085	1,085	0	0
TREASURER	605	605	0	0
SECRETARY OF STATE	3,282	3,282	0	0
SECURITY	462	462	0	0
REVENUE	18,032	18,032	0	0
LEGISLATURE	8,518	8,518	0	0
JUDICIARY	50,778	50,778	0	0
GOVERNOR	379	379	0	0
LT. GOVERNOR	71	71	0	0
AUDITOR	1,517	1,517	0	0
ATTORNEY GENERAL	5,343	5,343	0	0
AGRICULTURE	5,674	5,674	0	0
INSURANCE	8,862	8,862	0	0
CONSERVATION	24,453	24,453	0	0
ECONOMIC DEVELOPMENT	12,131	12,131	0	0
EDUCATION	31,396	31,396	0	0
HIGHER EDUCATION	794	794	0	0
HEALTH	22,332	22,332	0	0
HIGHWAYS	82,469	82,469	0	0
LABOR	9,596	9,596	0	0
MENTAL HEALTH	112,550	112,550	0	0
NATURAL RESOURCES	24,903	24,903	0	0
PUBLIC SAFETY	62,257	62,257	0	0
SOCIAL SERVICES	102,171	102,171	0	0
CORRECTIONS	130,559	130,559	0	0
ALL OTHER	14,088,023	115,274	12,564,390	1,408,359

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	SECTION II	OTHER
Direct Billed	0	0	0	0
Total	<u>14,824,458</u>	<u>851,709</u>	<u>12,564,390</u>	<u>1,408,359</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:	34,861,033			34,861,033
BUILDING USE	63,361		63,361	
RETIREMENT/GROUP INSURANCE	669,849		669,849	
OASDHI	147,028		147,028	
BUILDING RENTAL	215,001		215,001	
WORKER'S COMPENSATION	2,592		2,592	
INSURANCE	34		34	
BUDGET AND PLANNING	15,692	1,215	16,907	
ACCOUNTING	26,765	1,661	28,426	
PURCHASING	2,821	25	2,846	
GENERAL SERVICES	602	3	605	
TREASURER		892	892	
SECRETARY OF STATE		36,630	36,630	
SECURITY		19,777	19,777	
REVENUE		30	30	
Total Allocated Additions:	1,143,745	60,233	1,203,978	1,203,978
Capital Outlay	(143,080)			
Refunds	(31,605,627)			
Total Departmental Cost Adjustments:	(31,748,707)			(31,748,707)
Total To Be Allocated:	4,256,071	60,233		4,316,304

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	1,999,482	0	90,055	1,909,427
Other Expense & Cost				
Departmental Expenditures	1,255,924	0	56,517	1,199,407
Refunds	31,605,627	0	0	31,605,627
Departmental Totals				
Total Expenditures	34,861,033	0	146,572	34,714,461
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(143,080)	0	(6,439)	(136,641)
Refunds	(31,605,627)	0	0	(31,605,627)
Functional Cost				
Functional Cost	3,112,326	0	140,133	2,972,193
Allocation Step 1				
Inbound- All Others	1,143,745	1,143,745	0	0
Reallocate Admin Costs		(1,143,745)	51,497	1,092,248
1st Allocation	4,256,071	0	191,630	4,064,441
Allocation Step 2				
Inbound- All Others	60,233	60,233	0	0
Reallocate Admin Costs		(60,233)	2,712	57,521
2nd Allocation	60,233	0	2,712	57,521
Total For 24 TREASURER				
Total Allocated	4,316,304	0	194,342	4,121,962



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,184	0.0197	38		38		38
INFORMATION TECHNOLOGY	65,900	1.0944	2,097		2,097		2,097
BUDGET AND PLANNING	854	0.0142	27		27		27
ACCOUNTING	2,385	0.0396	76		76		76
PERSONNEL	2,578	0.0428	82		82		82
PURCHASING	3,198	0.0531	102		102		102
GENERAL SERVICES	49,211	0.8172	1,566		1,566		1,566
TREASURER	28,027	0.4654	892		892		892
SECRETARY OF STATE	19,552	0.3247	622		622	9	631
SECURITY	1,289	0.0214	41		41	1	42
REVENUE	1,571,432	26.0970	50,008		50,008	725	50,733
LEGISLATURE	31,169	0.5176	992		992	14	1,006
JUDICIARY	145,090	2.4095	4,617		4,617	67	4,684
GOVERNOR	1,806	0.0300	57		57	1	58
LT. GOVERNOR	475	0.0079	15		15		15
AUDITOR	5,393	0.0896	172		172	2	174
ATTORNEY GENERAL	27,111	0.4502	863		863	13	876
AGRICULTURE	33,566	0.5574	1,068		1,068	16	1,084
INSURANCE	38,668	0.6422	1,231		1,231	18	1,249
CONSERVATION	148,680	2.4691	4,732		4,732	69	4,801
ECONOMIC DEVELOPMENT	68,743	1.1416	2,188		2,188	32	2,220
EDUCATION	500,549	8.3126	15,929		15,929	231	16,160
HIGHER EDUCATION	9,045	0.1502	288		288	4	292
HEALTH	256,520	4.2600	8,163		8,163	119	8,282
HIGHWAYS	612,701	10.1751	19,499		19,499	283	19,782
LABOR	81,530	1.3540	2,595		2,595	38	2,633
MENTAL HEALTH	356,503	5.9204	11,345		11,345	165	11,510
NATURAL RESOURCES	152,932	2.5397	4,867		4,867	71	4,938
PUBLIC SAFETY	227,333	3.7753	7,235		7,235	105	7,340
SOCIAL SERVICES	1,095,011	18.1848	34,848		34,848	506	35,354
CORRECTIONS	425,083	7.0593	13,528		13,528	196	13,724
ALL OTHER	58,047	0.9640	1,847		1,847	27	1,874
SubTotal	6,021,565	100.0000	191,630		191,630	2,712	194,342

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	6,021,565	100.0000	191,630		191,630	2,712	194,342

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

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

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	4,064,441		4,064,441	57,521	4,121,962
SubTotal	100	100.0000	4,064,441		4,064,441	57,521	4,121,962
TOTAL	100	100.0000	4,064,441		4,064,441	57,521	4,121,962

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.	38	38	0
INFORMATION	2,097	2,097	0
BUDGET AND PLANNING	27	27	0
ACCOUNTING	76	76	0
PERSONNEL	82	82	0
PURCHASING	102	102	0
GENERAL SERVICES	1,566	1,566	0
TREASURER	892	892	0
SECRETARY OF STATE	631	631	0
SECURITY	42	42	0
REVENUE	50,733	50,733	0
LEGISLATURE	1,006	1,006	0
JUDICIARY	4,684	4,684	0
GOVERNOR	58	58	0
LT. GOVERNOR	15	15	0
AUDITOR	174	174	0
ATTORNEY GENERAL	876	876	0
AGRICULTURE	1,084	1,084	0
INSURANCE	1,249	1,249	0
CONSERVATION	4,801	4,801	0
ECONOMIC DEVELOPMENT	2,220	2,220	0
EDUCATION	16,160	16,160	0
HIGHER EDUCATION	292	292	0
HEALTH	8,282	8,282	0
HIGHWAYS	19,782	19,782	0
LABOR	2,633	2,633	0
MENTAL HEALTH	11,510	11,510	0
NATURAL RESOURCES	4,938	4,938	0
PUBLIC SAFETY	7,340	7,340	0
SOCIAL SERVICES	35,354	35,354	0
CORRECTIONS	13,724	13,724	0
ALL OTHER	4,123,836	1,874	4,121,962

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	4,316,304	194,342	4,121,962

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:	39,150,813			39,150,813
BUILDING USE	576,293		576,293	
RETIREMENT/GROUP INSURANCE	3,264,252		3,264,252	
OASDHI	694,465		694,465	
BUILDING RENTAL	1,408,072		1,408,072	
WORKER'S COMPENSATION	28,425		28,425	
INSURANCE	259		259	
BUDGET AND PLANNING	14,781	1,144	15,925	
ACCOUNTING	16,992	1,055	18,047	
PURCHASING	21,620	192	21,812	
GENERAL SERVICES	3,267	15	3,282	
TREASURER	622	9	631	
SECRETARY OF STATE		268,149	268,149	
SECURITY		99,675	99,675	
REVENUE		629	629	
Total Allocated Additions:	6,029,048	370,868	6,399,916	6,399,916
Capital Outlay - Departmental	(328,399)			
Capital Outlay - G & A	(1,025,716)			
Postage	(9,779)			
Total Departmental Cost Adjustments:	(1,363,894)			(1,363,894)
Total To Be Allocated:	43,815,967	370,868		44,186,835



MAXIMUS

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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	7,374,688	0	2,176,724	5,197,964
Other Expense & Cost				
Departmental Expenditures	26,607,299	0	1,347,209	25,260,090
General and Administrative	5,168,826	0	1,525,638	3,643,188
Departmental Totals				
Total Expenditures	39,150,813	0	5,049,571	34,101,242
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(328,399)	0	(275,922)	(52,477)
Capital Outlay - G & A	(1,025,716)	0	(302,752)	(722,964)
Postage	(9,779)	0	(2,886)	(6,893)
Functional Cost				
Functional Cost	37,786,919	0	4,468,011	33,318,908
Allocation Step 1				
Inbound- All Others	6,029,048	6,029,048	0	0
Reallocate Admin Costs		(6,029,048)	712,887	5,316,161
1st Allocation	43,815,967	0	5,180,898	38,635,069
Allocation Step 2				
Inbound- All Others	370,868	370,868	0	0
Reallocate Admin Costs		(370,868)	43,852	327,016
2nd Allocation	370,868	0	43,852	327,016
Total For 25 SECRETARY OF				
Total Allocated	44,186,835	0	5,224,750	38,962,085



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.	65	0.0233	1,206		1,206		1,206
INFORMATION TECHNOLOGY	402	0.1439	7,456		7,456		7,456
ACCOUNTING	8,855	3.1699	164,231		164,231		164,231
PERSONNEL	413	0.1478	7,660		7,660		7,660
PURCHASING	9	0.0032	167		167		167
GENERAL SERVICES	21	0.0075	389		389		389
TREASURER	1,975	0.7070	36,630		36,630		36,630
SECRETARY OF STATE	14,458	5.1757	268,149		268,149		268,149
SECURITY	60	0.0215	1,113		1,113	10	1,123
REVENUE	1,433	0.5130	26,577		26,577	248	26,825
LEGISLATURE	1,341	0.4801	24,871		24,871	232	25,103
JUDICIARY	32,668	11.6946	605,884		605,884	5,659	611,543
GOVERNOR	4	0.0014	74		74	1	75
LT. GOVERNOR	141	0.0505	2,615		2,615	24	2,639
AUDITOR	2,121	0.7593	39,338		39,338	367	39,705
ATTORNEY GENERAL	45,440	16.2668	842,761		842,761	7,874	850,635
AGRICULTURE	819	0.2932	15,190		15,190	142	15,332
INSURANCE	10,456	3.7431	193,925		193,925	1,811	195,736
CONSERVATION	486	0.1740	9,014		9,014	84	9,098
ECONOMIC DEVELOPMENT	2,939	1.0521	54,509		54,509	509	55,018
EDUCATION	5,247	1.8783	97,315		97,315	909	98,224
HIGHER EDUCATION	1,470	0.5262	27,264		27,264	255	27,519
HEALTH	14,474	5.1814	268,445		268,445	2,507	270,952
HIGHWAYS	1,311	0.4693	24,315		24,315	227	24,542
LABOR	15,353	5.4961	284,748		284,748	2,660	287,408
MENTAL HEALTH	6,831	2.4454	126,693		126,693	1,183	127,876
NATURAL RESOURCES	9,629	3.4470	178,586		178,586	1,668	180,254
PUBLIC SAFETY	14,497	5.1897	268,872		268,872	2,511	271,383
SOCIAL SERVICES	36,305	12.9966	673,339		673,339	6,289	679,628
CORRECTIONS	43,783	15.6736	812,031		812,031	7,584	819,615
ALL OTHER	6,337	2.2685	117,531		117,531	1,098	118,629
SubTotal	279,343	100.0000	5,180,898		5,180,898	43,852	5,224,750
TOTAL	279,343	100.0000	5,180,898		5,180,898	43,852	5,224,750



MAXIMUS

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

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	38,635,069		38,635,069	327,016	38,962,085
SubTotal	100	100.0000	38,635,069		38,635,069	327,016	38,962,085
TOTAL	100	100.0000	38,635,069		38,635,069	327,016	38,962,085

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
COMM. OF ADMIN.	1,206	1,206	0
INFORMATION	7,456	7,456	0
ACCOUNTING	164,231	164,231	0
PERSONNEL	7,660	7,660	0
PURCHASING	167	167	0
GENERAL SERVICES	389	389	0
TREASURER	36,630	36,630	0
SECRETARY OF STATE	268,149	268,149	0
SECURITY	1,123	1,123	0
REVENUE	26,825	26,825	0
LEGISLATURE	25,103	25,103	0
JUDICIARY	611,543	611,543	0
GOVERNOR	75	75	0
LT. GOVERNOR	2,639	2,639	0
AUDITOR	39,705	39,705	0
ATTORNEY GENERAL	850,635	850,635	0
AGRICULTURE	15,332	15,332	0
INSURANCE	195,736	195,736	0
CONSERVATION	9,098	9,098	0
ECONOMIC DEVELOPMENT	55,018	55,018	0
EDUCATION	98,224	98,224	0
HIGHER EDUCATION	27,519	27,519	0
HEALTH	270,952	270,952	0
HIGHWAYS	24,542	24,542	0
LABOR	287,408	287,408	0
MENTAL HEALTH	127,876	127,876	0
NATURAL RESOURCES	180,254	180,254	0
PUBLIC SAFETY	271,383	271,383	0
SOCIAL SERVICES	679,628	679,628	0
CORRECTIONS	819,615	819,615	0
ALL OTHER	39,080,714	118,629	38,962,085

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
Direct Billed	0	0	0
Total	44,186,835	5,224,750	38,962,085



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:	1,609,546			1,609,546
BUILDING USE	7,752		7,752	
RETIREMENT/GROUP INSURANCE	584,647		584,647	
OASDHI	107,211		107,211	
INSURANCE	26		26	
BUDGET AND PLANNING	2,853	221	3,074	
ACCOUNTING	984	61	1,045	
PERSONNEL	969	20	989	
PURCHASING	540	5	545	
GENERAL SERVICES	460	2	462	
TREASURER	41	1	42	
SECRETARY OF STATE	1,113	10	1,123	
SECURITY		14,635	14,635	
Total Allocated Additions:	<u>706,596</u>	<u>14,955</u>	<u>721,551</u>	721,551
Capital Outlay - Departmental	(25,800)			
Capital Outlay - G & A	(202)			
Unallowable Security	(217,536)			
Total Departmental Cost Adjustments:	<u>(243,538)</u>			(243,538)
Total To Be Allocated:	<u><u>2,072,604</u></u>	<u><u>14,955</u></u>		<u><u>2,087,559</u></u>



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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,432,934	0	1,432,934
Other Expense & Cost			
Departmental Expenditures	157,969	0	157,969
General and Administrative	18,643	0	18,643
Departmental Totals			
Total Expenditures	1,609,546	0	1,609,546
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Capital Outlay - Departmental	(25,800)	0	(25,800)
Capital Outlay - G & A	(202)	0	(202)
Unallowable Security	(217,536)	0	(217,536)
Functional Cost			
Functional Cost	1,366,008	0	1,366,008
Allocation Step 1			
Inbound- All Others	706,596	706,596	0
Reallocate Admin Costs		(706,596)	706,596
1st Allocation	2,072,604	0	2,072,604
Allocation Step 2			
Inbound- All Others	14,955	14,955	0
Reallocate Admin Costs		(14,955)	14,955
2nd Allocation	14,955	0	14,955
Total For 26 SECURITY			
Total Allocated	2,087,559	0	2,087,559



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.	21	0.4008	8,306		8,306		8,306
INFORMATION TECHNOLOGY	454	8.6641	179,573		179,573		179,573
BUDGET AND PLANNING	26	0.4962	10,284		10,284		10,284
ACCOUNTING	55	1.0496	21,754		21,754		21,754
PERSONNEL	60	1.1450	23,732		23,732		23,732
PURCHASING	35	0.6679	13,844		13,844		13,844
GENERAL SERVICES	26	0.4962	10,284		10,284		10,284
TREASURER	50	0.9542	19,777		19,777		19,777
SECRETARY OF STATE	252	4.8092	99,675		99,675		99,675
SECURITY	37	0.7061	14,635		14,635		14,635
REVENUE	961	18.3399	380,112		380,112	3,401	383,513
LEGISLATURE	466	8.8931	184,319		184,319	1,650	185,969
JUDICIARY	68	1.2977	26,896		26,896	241	27,137
GOVERNOR	26	0.4962	10,284		10,284	92	10,376
LT. GOVERNOR	5	0.0954	1,978		1,978	18	1,996
AUDITOR	96	1.8321	37,971		37,971	340	38,311
ATTORNEY GENERAL	223	4.2557	88,204		88,204	790	88,994
AGRICULTURE	111	2.1183	43,904		43,904	393	44,297
INSURANCE	167	3.1870	66,054		66,054	591	66,645
ECONOMIC DEVELOPMENT	153	2.9198	60,517		60,517	542	61,059
EDUCATION	331	6.3168	130,922		130,922	1,172	132,094
HEALTH	92	1.7557	36,389		36,389	326	36,715
HIGHWAYS	535	10.2099	211,611		211,611	1,894	213,505
NATURAL RESOURCES	409	7.8053	161,774		161,774	1,448	163,222
PUBLIC SAFETY	120	2.2901	47,464		47,464	425	47,889
SOCIAL SERVICES	283	5.4008	111,936		111,936	1,002	112,938
ALL OTHER	178	3.3969	70,405		70,405	630	71,035
SubTotal	5,240	100.0000	2,072,604		2,072,604	14,955	2,087,559
TOTAL	5,240	100.0000	2,072,604		2,072,604	14,955	2,087,559

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

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.	8,306	8,306
INFORMATION	179,573	179,573
BUDGET AND PLANNING	10,284	10,284
ACCOUNTING	21,754	21,754
PERSONNEL	23,732	23,732
PURCHASING	13,844	13,844
GENERAL SERVICES	10,284	10,284
TREASURER	19,777	19,777
SECRETARY OF STATE	99,675	99,675
SECURITY	14,635	14,635
REVENUE	383,513	383,513
LEGISLATURE	185,969	185,969
JUDICIARY	27,137	27,137
GOVERNOR	10,376	10,376
LT. GOVERNOR	1,996	1,996
AUDITOR	38,311	38,311
ATTORNEY GENERAL	88,994	88,994
AGRICULTURE	44,297	44,297
INSURANCE	66,645	66,645
ECONOMIC DEVELOPMENT	61,059	61,059
EDUCATION	132,094	132,094
HEALTH	36,715	36,715
HIGHWAYS	213,505	213,505
NATURAL RESOURCES	163,222	163,222
PUBLIC SAFETY	47,889	47,889
SOCIAL SERVICES	112,938	112,938
ALL OTHER	71,035	71,035
Direct Billed	0	0
Total	2,087,559	2,087,559

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:	1,710,445,508			1,710,445,508
BUILDING USE	704,997		704,997	
RETIREMENT/GROUP INSURANCE	17,134,915		17,134,915	
OASDHI	3,425,131		3,425,131	
BUILDING RENTAL	4,057,896		4,057,896	
WORKER'S COMPENSATION	98,577		98,577	
UNEMPLOYMENT COMPENSATION	86,133		86,133	
INSURANCE	1,066		1,066	
INFORMATION TECHNOLOGY SERVICES	167,475	9,351	176,826	
BUDGET AND PLANNING	99,344	7,692	107,036	
ACCOUNTING	164,379	10,207	174,586	
PERSONNEL	141,184	2,899	144,083	
PURCHASING	43,916	391	44,307	
GENERAL SERVICES	17,951	81	18,032	
TREASURER	50,008	725	50,733	
SECRETARY OF STATE	26,577	248	26,825	
SECURITY	380,112	3,401	383,513	
REVENUE		73,233	73,233	
Total Allocated Additions:	26,599,661	108,228	26,707,889	26,707,889
Capital Outlay - Departmental	(1,888,301)			
Capital Outlay - G & A	(637,453)			
Refunds	(1,270,514,845)			
Total Departmental Cost Adjustments:	(1,273,040,599)			(1,273,040,599)
Total To Be Allocated:	464,004,570	108,228	464,112,798	



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

	Total	General & Admin	CASHIER	GENERAL GOVT
Wages & Benefits				
Salaries & Wages	33,190,593	0	128,335	33,062,258
Other Expense & Cost				
Departmental Expenditures	378,705,363	0	2,060	378,703,303
General and Administrative	28,034,707	0	108,399	27,926,308
Refunds	1,270,514,845	0	0	1,270,514,845
Departmental Totals				
Total Expenditures	1,710,445,508	0	238,794	1,710,206,714
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(1,888,301)	0	0	(1,888,301)
Capital Outlay - G & A	(637,453)	0	(2,465)	(634,988)
Refunds	(1,270,514,845)	0	0	(1,270,514,845)
Functional Cost				
Functional Cost	437,404,909	0	236,329	437,168,580
Allocation Step 1				
Inbound- All Others	26,599,661	26,599,661	0	0
Reallocate Admin Costs		(26,599,661)	14,364	26,585,297
1st Allocation	464,004,570	0	250,693	463,753,877
Allocation Step 2				
Inbound- All Others	108,228	108,228	0	0
Reallocate Admin Costs		(108,228)	58	108,170
2nd Allocation	108,228	0	58	108,170
Total For 27 REVENUE				
Total Allocated	464,112,798	0	250,751	463,862,047



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.	2,518	0.0207	52		52		52
INFORMATION TECHNOLOGY	155,135	1.2760	3,199		3,199		3,199
BUDGET AND PLANNING	2,608	0.0215	54		54		54
ACCOUNTING	88,435	0.7274	1,824		1,824		1,824
PERSONNEL	3,687	0.0303	76		76		76
PURCHASING	2,625	0.0216	54		54		54
GENERAL SERVICES	41,292	0.3396	851		851		851
TREASURER	1,439	0.0118	30		30		30
SECRETARY OF STATE	30,515	0.2510	629		629		629
REVENUE	3,551,500	29.2127	73,233		73,233		73,233
LEGISLATURE	52,154	0.4290	1,075		1,075		1,075
JUDICIARY	292,216	2.4036	6,026		6,026	2	6,028
GOVERNOR	6,115	0.0503	126		126		126
LT. GOVERNOR	1,169	0.0096	24		24		24
AUDITOR	10,861	0.0893	224		224		224
ATTORNEY GENERAL	23,370	0.1922	482		482		482
AGRICULTURE	21,925	0.1803	452		452		452
CONSERVATION	101,641	0.8360	2,096		2,096	1	2,097
ECONOMIC DEVELOPMENT	26,065	0.2144	537		537		537
EDUCATION	1,000,986	8.2335	20,641		20,641	7	20,648
HIGHER EDUCATION	1,318,182	10.8426	27,182		27,182	9	27,191
HEALTH	356,919	2.9358	7,360		7,360	3	7,363
HIGHWAYS	326,207	2.6832	6,727		6,727	2	6,729
LABOR	18,938	0.1558	391		391		391
MENTAL HEALTH	894,607	7.3585	18,447		18,447	6	18,453
NATURAL RESOURCES	124,253	1.0220	2,562		2,562	1	2,563
PUBLIC SAFETY	317,232	2.6094	6,541		6,541	2	6,543
SOCIAL SERVICES	2,501,195	20.5733	51,576		51,576	19	51,595
CORRECTIONS	864,056	7.1072	17,817		17,817	6	17,823
ALL OTHER	19,624	0.1614	405		405		405
SubTotal	12,157,469	100.0000	250,693		250,693	58	250,751
TOTAL	12,157,469	100.0000	250,693		250,693	58	250,751



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	463,753,877		463,753,877	108,170	463,862,047
SubTotal	100	100.0000	463,753,877		463,753,877	108,170	463,862,047
TOTAL	100	100.0000	463,753,877		463,753,877	108,170	463,862,047

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.	52	52	0
INFORMATION	3,199	3,199	0
BUDGET AND PLANNING	54	54	0
ACCOUNTING	1,824	1,824	0
PERSONNEL	76	76	0
PURCHASING	54	54	0
GENERAL SERVICES	851	851	0
TREASURER	30	30	0
SECRETARY OF STATE	629	629	0
REVENUE	73,233	73,233	0
LEGISLATURE	1,075	1,075	0
JUDICIARY	6,028	6,028	0
GOVERNOR	126	126	0
LT. GOVERNOR	24	24	0
AUDITOR	224	224	0
ATTORNEY GENERAL	482	482	0
AGRICULTURE	452	452	0
CONSERVATION	2,097	2,097	0
ECONOMIC DEVELOPMENT	537	537	0
EDUCATION	20,648	20,648	0
HIGHER EDUCATION	27,191	27,191	0
HEALTH	7,363	7,363	0
HIGHWAYS	6,729	6,729	0
LABOR	391	391	0
MENTAL HEALTH	18,453	18,453	0
NATURAL RESOURCES	2,563	2,563	0
PUBLIC SAFETY	6,543	6,543	0
SOCIAL SERVICES	51,595	51,595	0
CORRECTIONS	17,823	17,823	0
ALL OTHER	463,862,452	405	463,862,047
Direct Billed	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Total	464,112,798	250,751	463,862,047