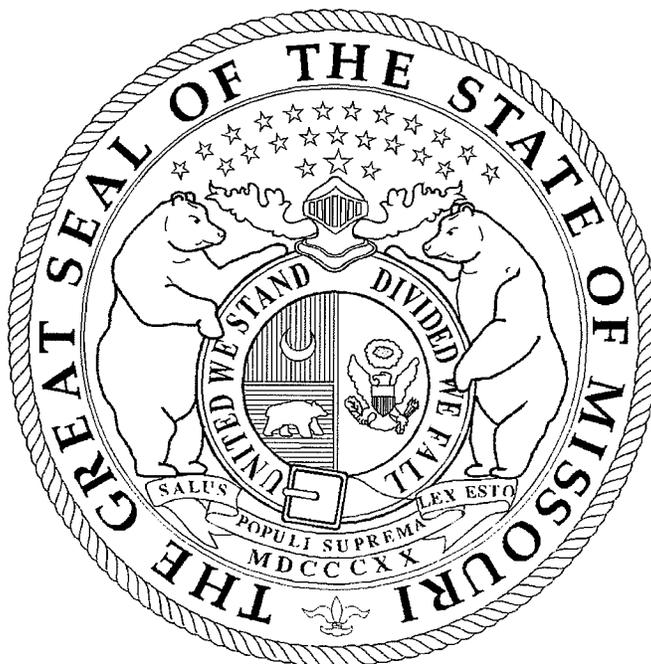


STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

REVISED ACTUAL 2009

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 2009 proposal to establish cost allocations or billings for fiscal year 2011 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 January 6, 2011

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2009

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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 2011.

The fixed allocations for the Fiscal Year 2011 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2007 allocations from the Actual Fiscal Year 2009 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2009 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. Lynn Cannon, Division of Accounting at (573) 751-4761.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2011
 BASED ON FY 2009 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING USE	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	537,804	276	14,051	---	26,842	---	---
JUDICIARY	57,263	1,731	937,341	41,311	130,623	---	---
GOVERNOR	45,994	3	47,678	24,036	1,056	---	(6)
LT GOVERNOR	10,073	1	---	(133)	390	---	2,112
AUDITOR	69,350	49	1,168	(4,910)	4,679	---	3,270
ATTORNEY GENERAL	109,316	177	(54,056)	(1,238)	21,812	---	1,240
AGRICULTURE	91,517	240	(11,961)	44,294	22,500	26,423	3,383
INSURANCE	302,334	672	61,192	31,292	58,346	44,490	8,491
CONSERVATION	---	767	---	2,660	108,084	---	35,856
ECONOMIC DEVELOPMENT	139,911	(31)	44,583	57,252	46,185	63,954	75,312
EDUCATION	176,105	1,206	317,849	138,094	509,638	---	189,090
HIGHER ED	---	283	(116)	118,793	8,030	---	24,877
HEALTH	1,336,677	831	71,428	66,495	226,176	171,424	159,214
HIGHWAYS	---	2,669	---	65,574	586,388	---	---
LABOR	81,295	212	157,838	34,813	72,915	50,915	5,262
MENTAL HEALTH	217,120	4,360	13,489,285	68,899	299,141	761,197	129,695
NATURAL RESOURCES	544,732	1,775	892,361	27,821	136,105	158,080	35,264
PUBLIC SAFETY	342,521	(7,537)	2,026,409	128,989	224,334	235,006	84,710
SOCIAL SERVICES	869,020	3,631	2,678,755	246,766	489,713	790,798	673,359
CORRECTIONS	124,228	12,851	7,340,578	93,565	355,049	1,104,072	627,549
TOTAL	5,055,260	24,166	28,014,383	1,184,373	3,328,006	3,406,359	2,058,678

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 2011
 BASED ON FY 2009 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	INFO TECH SERVICES	FIXED FY 11
	(2)						
LEGISLATURE	(17,219)	1,211	26,027	200,858	1,927	---	791,777
JUDICIARY	43,400	5,942	651,415	27,089	10,921	---	1,907,036
GOVERNOR	144	48	482	2,105	269	(60,387)	61,422
LT GOVERNOR	(4,920)	17	2,446	2,537	62	(9,882)	2,703
AUDITOR	(6,119)	211	46,965	37,058	403	---	152,124
ATTORNEY GENERAL	4,229	973	1,000,931	72,841	868	---	1,157,093
AGRICULTURE	3,124	1,044	10,431	47,000	816	---	238,811
INSURANCE	961	2,438	184,206	82,446	---	---	776,868
CONSERVATION	21,088	4,858	528	---	3,849	---	177,690
ECONOMIC DEVELOPMENT	452	2,116	65,273	51,412	1,277	---	547,696
EDUCATION	23,878	21,670	77,261	129,206	39,464	---	1,623,461
HIGHER ED	(3,993)	349	24,201	---	50,953	---	223,377
HEALTH	6,067	9,866	265,294	44,136	14,309	---	2,371,917
HIGHWAYS	71,914	25,516	23,235	213,977	12,595	---	1,001,868
LABOR	(5,801)	3,174	263,338	---	163	---	664,124
MENTAL HEALTH	101,455	13,695	163,695	756	36,702	---	15,286,000
NATURAL RESOURCES	16,903	6,001	179,439	175,224	4,524	---	2,178,229
PUBLIC SAFETY	47,567	10,041	312,668	62,356	14,940	---	3,482,004
SOCIAL SERVICES	92,152	42,082	724,070	124,777	91,977	---	6,827,100
CORRECTIONS	122,823	16,392	916,646	---	36,044	---	10,749,797
TOTAL	518,105	167,644	4,938,551	1,273,778	322,063	(70,269)	50,221,097

50,221,097

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

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUILDING USE	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	522,347	506,890	15,457	522,347	537,804
JUDICIARY	52,065	46,867	5,198	52,065	57,263
GOVERNOR	45,205	44,416	789	45,205	45,994
LT GOVERNOR	9,784	9,495	289	9,784	10,073
AUDITOR	64,395	59,440	4,955	64,395	69,350
ATTORNEY GENERAL	102,606	95,896	6,710	102,606	109,316
AGRICULTURE	90,231	88,945	1,286	90,231	91,517
INSURANCE	231,293	160,252	71,041	231,293	302,334
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	177,362	214,813	(37,451)	177,362	139,911
EDUCATION	173,783	171,461	2,322	173,783	176,105
HIGHER ED	---	---	---	---	---
HEALTH	748,105	159,533	588,572	748,105	1,336,677
HIGHWAYS	---	---	---	---	---
LABOR	87,819	94,343	(6,524)	87,819	81,295
MENTAL HEALTH	209,101	201,082	8,019	209,101	217,120
NATURAL RESOURCES	543,514	542,296	1,218	543,514	544,732
PUBLIC SAFETY	299,321	256,121	43,200	299,321	342,521
SOCIAL SERVICES	880,309	891,598	(11,289)	880,309	869,020
CORRECTIONS	125,063	125,898	(835)	125,063	124,228
TOTAL	4,362,303	3,669,346	692,957	4,362,303	5,055,260

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	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	413	550	(137)	413	276
JUDICIARY	2,490	3,249	(759)	2,490	1,731
GOVERNOR	14	25	(11)	14	3
LT GOVERNOR	3	5	(2)	3	1
AUDITOR	72	95	(23)	72	49
ATTORNEY GENERAL	256	335	(79)	256	177
AGRICULTURE	313	386	(73)	313	240
INSURANCE	728	784	(56)	728	672
CONSERVATION	1,204	1,641	(437)	1,204	767
ECONOMIC DEVELOPMENT	596	1,223	(627)	596	(31)
EDUCATION	1,598	1,990	(392)	1,598	1,206
HIGHER ED	224	165	59	224	283
HEALTH	1,134	1,437	(303)	1,134	831
HIGHWAYS	4,031	5,393	(1,362)	4,031	2,669
LABOR	449	686	(237)	449	212
MENTAL HEALTH	5,863	7,366	(1,503)	5,863	4,360
NATURAL RESOURCES	1,667	1,559	108	1,667	1,775
PUBLIC SAFETY	44,805	97,147	(52,342)	44,805	(7,537)
SOCIAL SERVICES	5,056	6,481	(1,425)	5,056	3,631
CORRECTIONS	10,627	8,403	2,224	10,627	12,851
TOTAL	81,543	138,920	(57,377)	81,543	24,166

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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WORKERS' COMP	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	25,482	36,913	(11,431)	25,482	14,051
JUDICIARY	1,061,862	1,186,383	(124,521)	1,061,862	937,341
GOVERNOR	36,501	25,324	11,177	36,501	47,678
LT GOVERNOR	---	---	---	---	---
AUDITOR	663	158	505	663	1,168
ATTORNEY GENERAL	19,641	93,338	(73,697)	19,641	(54,056)
AGRICULTURE	42,104	96,169	(54,065)	42,104	(11,961)
INSURANCE	33,015	4,838	28,177	33,015	61,192
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	85,441	126,299	(40,858)	85,441	44,583
EDUCATION	623,986	930,123	(306,137)	623,986	317,849
HIGHER ED	220	556	(336)	220	(116)
HEALTH	130,583	189,738	(59,155)	130,583	71,428
HIGHWAYS	---	---	---	---	---
LABOR	196,937	236,036	(39,099)	196,937	157,838
MENTAL HEALTH	9,472,858	5,456,431	4,016,427	9,472,858	13,489,285
NATURAL RESOURCES	607,420	322,479	284,941	607,420	892,361
PUBLIC SAFETY	1,528,190	1,029,971	498,219	1,528,190	2,026,409
SOCIAL SERVICES	2,480,720	2,282,685	198,035	2,480,720	2,678,755
CORRECTIONS	6,700,042	6,059,506	640,536	6,700,042	7,340,578
TOTAL	23,045,665	18,076,947	4,968,718	23,045,665	28,014,383

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUDGET & PLANNING	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	---	---	---	---	---
JUDICIARY	38,514	35,717	2,797	38,514	41,311
GOVERNOR	43,038	62,040	(19,002)	43,038	24,036
LT GOVERNOR	3,913	7,959	(4,046)	3,913	(133)
AUDITOR	7,173	19,256	(12,083)	7,173	(4,910)
ATTORNEY GENERAL	2,487	6,212	(3,725)	2,487	(1,238)
AGRICULTURE	45,402	46,510	(1,108)	45,402	44,294
INSURANCE	35,213	39,134	(3,921)	35,213	31,292
CONSERVATION	4,727	6,794	(2,067)	4,727	2,660
ECONOMIC DEVELOPMENT	51,474	45,696	5,778	51,474	57,252
EDUCATION	115,461	92,828	22,633	115,461	138,094
HIGHER ED	92,882	66,971	25,911	92,882	118,793
HEALTH	54,775	43,055	11,720	54,775	66,495
HIGHWAYS	64,312	63,050	1,262	64,312	65,574
LABOR	37,129	39,445	(2,316)	37,129	34,813
MENTAL HEALTH	71,526	74,153	(2,627)	71,526	68,899
NATURAL RESOURCES	44,057	60,293	(16,236)	44,057	27,821
PUBLIC SAFETY	106,657	84,325	22,332	106,657	128,989
SOCIAL SERVICES	213,066	179,366	33,700	213,066	246,766
CORRECTIONS	75,357	57,149	18,208	75,357	93,565
TOTAL	1,107,163	1,029,953	77,210	1,107,163	1,184,373

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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ACCOUNTING & PAYROLL	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	25,461	24,080	1,381	25,461	26,842
JUDICIARY	120,465	110,307	10,158	120,465	130,623
GOVERNOR	1,347	1,638	(291)	1,347	1,056
LT GOVERNOR	387	384	3	387	390
AUDITOR	4,337	3,995	342	4,337	4,679
ATTORNEY GENERAL	21,376	20,940	436	21,376	21,812
AGRICULTURE	28,385	34,270	(5,885)	28,385	22,500
INSURANCE	33,246	8,146	25,100	33,246	58,346
CONSERVATION	114,789	121,494	(6,705)	114,789	108,084
ECONOMIC DEVELOPMENT	60,830	75,475	(14,645)	60,830	46,185
EDUCATION	450,815	391,992	58,823	450,815	509,638
HIGHER ED	7,489	6,948	541	7,489	8,030
HEALTH	224,003	221,830	2,173	224,003	226,176
HIGHWAYS	547,488	508,588	38,900	547,488	586,388
LABOR	70,317	67,719	2,598	70,317	72,915
MENTAL HEALTH	292,788	286,435	6,353	292,788	299,141
NATURAL RESOURCES	131,098	126,091	5,007	131,098	136,105
PUBLIC SAFETY	201,986	179,638	22,348	201,986	224,334
SOCIAL SERVICES	435,246	380,779	54,467	435,246	489,713
CORRECTIONS	353,216	351,383	1,833	353,216	355,049
TOTAL	3,125,069	2,922,132	202,937	3,125,069	3,328,006

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PERSONNEL	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	26,483	26,543	(60)	26,483	26,423
INSURANCE	28,374	12,258	16,116	28,374	44,490
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	85,721	107,488	(21,767)	85,721	63,954
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	169,848	168,272	1,576	169,848	171,424
HIGHWAYS	---	---	---	---	---
LABOR	64,714	78,513	(13,799)	64,714	50,915
MENTAL HEALTH	770,989	780,781	(9,792)	770,989	761,197
NATURAL RESOURCES	157,503	156,926	577	157,503	158,080
PUBLIC SAFETY	231,576	228,146	3,430	231,576	235,006
SOCIAL SERVICES	802,151	813,504	(11,353)	802,151	790,798
CORRECTIONS	1,098,340	1,092,608	5,732	1,098,340	1,104,072
TOTAL	3,435,699	3,465,039	(29,340)	3,435,699	3,406,359

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PURCHASING	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	6	(6)	---	(6)
LT GOVERNOR	1,539	966	573	1,539	2,112
AUDITOR	1,957	644	1,313	1,957	3,270
ATTORNEY GENERAL	2,287	3,334	(1,047)	2,287	1,240
AGRICULTURE	4,817	6,251	(1,434)	4,817	3,383
INSURANCE	5,850	3,209	2,641	5,850	8,491
CONSERVATION	42,510	49,164	(6,654)	42,510	35,856
ECONOMIC DEVELOPMENT	66,777	58,242	8,535	66,777	75,312
EDUCATION	185,392	181,694	3,698	185,392	189,090
HIGHER ED	26,372	27,867	(1,495)	26,372	24,877
HEALTH	168,487	177,760	(9,273)	168,487	159,214
HIGHWAYS	---	---	---	---	---
LABOR	4,620	3,978	642	4,620	5,262
MENTAL HEALTH	151,500	173,305	(21,805)	151,500	129,695
NATURAL RESOURCES	35,314	35,364	(50)	35,314	35,264
PUBLIC SAFETY	119,864	155,018	(35,154)	119,864	84,710
SOCIAL SERVICES	500,348	327,337	173,011	500,348	673,359
CORRECTIONS	556,544	485,539	71,005	556,544	627,549
TOTAL	1,874,178	1,689,678	184,500	1,874,178	2,058,678

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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GENERAL SERVICES	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	7,946	33,111	(25,165)	7,946	(17,219)
JUDICIARY	47,864	52,328	(4,464)	47,864	43,400
GOVERNOR	266	388	(122)	266	144
LT GOVERNOR	66	5,052	(4,986)	66	(4,920)
AUDITOR	1,376	8,871	(7,495)	1,376	(6,119)
ATTORNEY GENERAL	4,662	5,095	(433)	4,662	4,229
AGRICULTURE	5,482	7,840	(2,358)	5,482	3,124
INSURANCE	8,223	15,485	(7,262)	8,223	961
CONSERVATION	23,138	25,188	(2,050)	23,138	21,088
ECONOMIC DEVELOPMENT	11,031	21,610	(10,579)	11,031	452
EDUCATION	30,629	37,380	(6,751)	30,629	23,878
HIGHER ED	810	5,613	(4,803)	810	(3,993)
HEALTH	21,385	36,703	(15,318)	21,385	6,067
HIGHWAYS	77,340	82,766	(5,426)	77,340	71,914
LABOR	8,623	23,047	(14,424)	8,623	(5,801)
MENTAL HEALTH	106,682	111,909	(5,227)	106,682	101,455
NATURAL RESOURCES	23,538	30,173	(6,635)	23,538	16,903
PUBLIC SAFETY	59,650	71,733	(12,083)	59,650	47,567
SOCIAL SERVICES	95,263	98,374	(3,111)	95,263	92,152
CORRECTIONS	126,108	129,393	(3,285)	126,108	122,823
TOTAL	660,082	802,059	(141,977)	660,082	518,105

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

TREASURER DISBURSEMENTS	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	1,082	953	129	1,082	1,211
JUDICIARY	5,194	4,446	748	5,194	5,942
GOVERNOR	56	64	(8)	56	48
LT GOVERNOR	16	15	1	16	17
AUDITOR	185	159	26	185	211
ATTORNEY GENERAL	893	813	80	893	973
AGRICULTURE	1,172	1,300	(128)	1,172	1,044
INSURANCE	1,378	318	1,060	1,378	2,438
CONSERVATION	4,761	4,664	97	4,761	4,858
ECONOMIC DEVELOPMENT	2,507	2,898	(391)	2,507	2,116
EDUCATION	18,133	14,596	3,537	18,133	21,670
HIGHER ED	305	261	44	305	349
HEALTH	9,096	8,326	770	9,096	9,866
HIGHWAYS	22,437	19,358	3,079	22,437	25,516
LABOR	2,873	2,572	301	2,873	3,174
MENTAL HEALTH	12,566	11,437	1,129	12,566	13,695
NATURAL RESOURCES	5,412	4,823	589	5,412	6,001
PUBLIC SAFETY	8,565	7,089	1,476	8,565	10,041
SOCIAL SERVICES	37,705	33,328	4,377	37,705	42,082
CORRECTIONS	15,196	14,000	1,196	15,196	16,392
TOTAL	149,532	131,420	18,112	149,532	167,644

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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RECORDS MANAGEMENT	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	22,922	19,817	3,105	22,922	26,027
JUDICIARY	563,318	475,221	88,097	563,318	651,415
GOVERNOR	822	1,162	(340)	822	482
LT GOVERNOR	2,316	2,186	130	2,316	2,446
AUDITOR	38,712	30,459	8,253	38,712	46,965
ATTORNEY GENERAL	827,806	654,681	173,125	827,806	1,000,931
AGRICULTURE	14,657	18,883	(4,226)	14,657	10,431
INSURANCE	176,008	167,810	8,198	176,008	184,206
CONSERVATION	5,356	10,184	(4,828)	5,356	528
ECONOMIC DEVELOPMENT	56,604	47,935	8,669	56,604	65,273
EDUCATION	84,685	92,109	(7,424)	84,685	77,261
HIGHER ED	22,987	21,773	1,214	22,987	24,201
HEALTH	253,677	242,060	11,617	253,677	265,294
HIGHWAYS	28,689	34,143	(5,454)	28,689	23,235
LABOR	252,248	241,158	11,090	252,248	263,338
MENTAL HEALTH	132,795	101,895	30,900	132,795	163,695
NATURAL RESOURCES	164,145	148,851	15,294	164,145	179,439
PUBLIC SAFETY	258,098	203,528	54,570	258,098	312,668
SOCIAL SERVICES	638,934	553,798	85,136	638,934	724,070
CORRECTIONS	775,145	633,644	141,501	775,145	916,646
TOTAL	4,319,924	3,701,297	618,627	4,319,924	4,938,551

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

SECURITY	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	179,472	158,086	21,386	179,472	200,858
JUDICIARY	25,692	24,295	1,397	25,692	27,089
GOVERNOR	6,045	9,985	(3,940)	6,045	2,105
LT GOVERNOR	2,267	1,997	270	2,267	2,537
AUDITOR	34,005	30,952	3,053	34,005	37,058
ATTORNEY GENERAL	71,033	69,225	1,808	71,033	72,841
AGRICULTURE	40,806	34,612	6,194	40,806	47,000
INSURANCE	63,854	45,262	18,592	63,854	82,446
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	59,320	67,228	(7,908)	59,320	51,412
EDUCATION	119,018	108,830	10,188	119,018	129,206
HIGHER ED	---	---	---	---	---
HEALTH	34,382	24,628	9,754	34,382	44,136
HIGHWAYS	201,008	188,039	12,969	201,008	213,977
LABOR	---	---	---	---	---
MENTAL HEALTH	378	---	378	378	756
NATURAL RESOURCES	151,512	127,800	23,712	151,512	175,224
PUBLIC SAFETY	47,985	33,614	14,371	47,985	62,356
SOCIAL SERVICES	108,816	92,855	15,961	108,816	124,777
CORRECTIONS	---	---	---	---	---
TOTAL	1,145,593	1,017,408	128,185	1,145,593	1,273,778

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

REVENUE CASHIER	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	1,232	537	695	1,232	1,927
JUDICIARY	6,924	2,927	3,997	6,924	10,921
GOVERNOR	162	55	107	162	269
LT GOVERNOR	37	12	25	37	62
AUDITOR	257	111	146	257	403
ATTORNEY GENERAL	552	236	316	552	868
AGRICULTURE	500	184	316	500	816
INSURANCE	---	---	---	---	---
CONSERVATION	2,457	1,065	1,392	2,457	3,849
ECONOMIC DEVELOPMENT	781	285	496	781	1,277
EDUCATION	24,974	10,484	14,490	24,974	39,464
HIGHER ED	32,116	13,279	18,837	32,116	50,953
HEALTH	9,112	3,915	5,197	9,112	14,309
HIGHWAYS	8,114	3,633	4,481	8,114	12,595
LABOR	238	313	(75)	238	163
MENTAL HEALTH	22,840	8,978	13,862	22,840	36,702
NATURAL RESOURCES	2,907	1,290	1,617	2,907	4,524
PUBLIC SAFETY	8,854	2,768	6,086	8,854	14,940
SOCIAL SERVICES	57,763	23,549	34,214	57,763	91,977
CORRECTIONS	22,681	9,318	13,363	22,681	36,044
TOTAL	202,501	82,939	119,562	202,501	322,063

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INFORMATION TECHNOLOGY SERVICES	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	60,387	(60,387)	---	(60,387)
LT GOVERNOR	---	9,882	(9,882)	---	(9,882)
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	---	---	---	---	---
INSURANCE	---	---	---	---	---
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	---	---	---	---	---
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	---	---	---	---	---
HIGHWAYS	---	---	---	---	---
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	---	---	---	---	---
PUBLIC SAFETY	---	---	---	---	---
SOCIAL SERVICES	---	---	---	---	---
CORRECTIONS	---	---	---	---	---
TOTAL	0	70,269	(70,269)	0	(70,269)

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

Detail

Grantee Departments	BUILDING USE	EQUIPMENT USE	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	522,347	0	0	0	0	25,482	0
JUDICIARY	52,065	0	0	0	0	1,061,862	0
GOVERNOR	45,205	0	0	0	0	36,501	0
LT. GOVERNOR	9,784	0	0	0	0	0	0
AUDITOR	64,395	0	0	0	0	663	0
ATTORNEY GENERAL	102,606	0	0	0	0	19,641	0
AGRICULTURE	90,231	0	0	0	0	42,104	0
INSURANCE	231,293	0	0	0	0	33,015	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	177,362	0	0	0	0	85,441	0
EDUCATION	173,783	0	0	0	0	623,986	0
HIGHER EDUCATION	0	0	0	0	0	220	0
HEALTH	748,105	0	0	0	0	130,583	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	87,819	0	0	0	0	196,937	0
MENTAL HEALTH	209,101	0	0	0	0	9,472,858	0
NATURAL RESOURCES	543,514	0	0	0	0	607,420	0
PUBLIC SAFETY	299,321	0	0	0	0	1,528,190	0
SOCIAL SERVICES	880,309	0	0	0	0	2,480,720	0
CORRECTIONS	125,063	0	0	0	0	6,700,042	0
ALL OTHER	268,556	35,943	0	0	1,125,718	3,210,015	0
SubTotal	4,630,859	35,943	0	0	1,125,718	26,255,680	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	4,630,859	35,943	0	0	1,125,718	26,255,680	0



MAXIMUS
Allocated Costs By Department

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	PERSONNEL	PURCHASING
LEGISLATURE	413	0	0	0	25,461	0	0
JUDICIARY	2,490	0	0	38,514	120,465	0	0
GOVERNOR	14	0	0	43,038	1,347	0	0
LT. GOVERNOR	3	0	0	3,913	387	0	1,539
AUDITOR	72	0	0	7,173	4,337	0	1,957
ATTORNEY GENERAL	256	0	0	2,487	21,376	0	2,287
AGRICULTURE	313	0	0	45,402	28,385	26,483	4,817
INSURANCE	728	0	0	35,213	33,246	28,374	5,850
CONSERVATION	1,204	0	0	4,727	114,789	0	42,510
ECONOMIC DEVELOPMENT	596	0	0	51,474	60,830	85,721	66,777
EDUCATION	1,598	0	0	115,461	450,815	0	185,392
HIGHER EDUCATION	224	0	0	92,882	7,489	0	26,372
HEALTH	1,134	0	0	54,775	224,003	169,848	168,487
HIGHWAYS	4,031	0	0	64,312	547,488	0	0
LABOR	449	0	0	37,129	70,317	64,714	4,620
MENTAL HEALTH	5,863	0	0	71,526	292,788	770,989	151,500
NATURAL RESOURCES	1,667	0	0	44,057	131,098	157,503	35,314
PUBLIC SAFETY	44,805	0	0	106,657	201,986	231,576	119,864
SOCIAL SERVICES	5,056	0	0	213,066	435,246	802,151	500,348
CORRECTIONS	10,627	0	0	75,357	353,216	1,098,340	556,544
ALL OTHER	9,344	859,961	186,434,410	1,059,424	176,666	338,715	2,284,500
SubTotal	90,887	859,961	186,434,410	2,166,587	3,301,735	3,774,414	4,158,678
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	90,887	859,961	186,434,410	2,166,587	3,301,735	3,774,414	4,158,678



MAXIMUS
Allocated Costs By Department

Detail

Grantee Departments	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated	Roll Forward
LEGISLATURE	7,946	1,082	22,922	179,472	1,232	786,357	0
JUDICIARY	47,864	5,194	563,318	25,692	6,924	1,924,388	0
GOVERNOR	266	56	822	6,045	162	133,456	0
LT. GOVERNOR	66	16	2,316	2,267	37	20,328	0
AUDITOR	1,376	185	38,712	34,005	257	153,132	0
ATTORNEY GENERAL	4,662	893	827,806	71,033	552	1,053,599	0
AGRICULTURE	5,482	1,172	14,657	40,806	500	300,352	0
INSURANCE	8,223	1,378	176,008	63,854	0	617,182	0
CONSERVATION	23,138	4,761	5,356	0	2,457	198,942	0
ECONOMIC DEVELOPMENT	11,031	2,507	56,604	59,320	781	658,444	0
EDUCATION	30,629	18,133	84,685	119,018	24,974	1,828,474	0
HIGHER EDUCATION	810	305	22,987	0	32,116	183,405	0
HEALTH	21,385	9,096	253,677	34,382	9,112	1,824,587	0
HIGHWAYS	77,340	22,437	28,689	201,008	8,114	953,419	0
LABOR	8,623	2,873	252,248	0	238	725,967	0
MENTAL HEALTH	106,682	12,566	132,795	378	22,840	11,249,886	0
NATURAL RESOURCES	23,538	5,412	164,145	151,512	2,907	1,868,087	0
PUBLIC SAFETY	59,650	8,565	258,098	47,985	8,854	2,915,551	0
SOCIAL SERVICES	95,263	37,705	638,934	108,816	57,763	6,255,377	0
CORRECTIONS	126,108	15,196	775,145	0	22,681	9,858,319	0
ALL OTHER	14,532,604	4,298,409	35,170,588	70,277	448,247,597	698,122,727	0
SubTotal	15,192,686	4,447,941	39,490,512	1,215,870	448,450,098	741,631,979	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	15,192,686	4,447,941	39,490,512	1,215,870	448,450,098	741,631,979	0



MAXIMUS
Allocated Costs By Department

Grantee Departments	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	786,357	0	786,357
JUDICIARY	1,924,388	0	1,924,388
GOVERNOR	133,456	0	133,456
LT. GOVERNOR	20,328	0	20,328
AUDITOR	153,132	0	153,132
ATTORNEY GENERAL	1,053,599	0	1,053,599
AGRICULTURE	300,352	0	300,352
INSURANCE	617,182	0	617,182
CONSERVATION	198,942	0	198,942
ECONOMIC DEVELOPMENT	658,444	0	658,444
EDUCATION	1,828,474	0	1,828,474
HIGHER EDUCATION	183,405	0	183,405
HEALTH	1,824,587	0	1,824,587
HIGHWAYS	953,419	0	953,419
LABOR	725,967	0	725,967
MENTAL HEALTH	11,249,886	0	11,249,886
NATURAL RESOURCES	1,868,087	0	1,868,087
PUBLIC SAFETY	2,915,551	0	2,915,551
SOCIAL SERVICES	6,255,377	0	6,255,377
CORRECTIONS	9,858,319	0	9,858,319
ALL OTHER	698,122,727	0	698,122,727
SubTotal	<u>741,631,979</u>	<u>0</u>	<u>741,631,979</u>
Direct Billed	0	0	0
Unallocated	0	0	0
Total	<u><u>741,631,979</u></u>	<u><u>0</u></u>	<u><u>741,631,979</u></u>



**SCHEDULE 1
FISCAL 2009**

**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	\$ 2,096,903
Broadway	4,488,871
Capitol	35,522,644
D&C Warehouse	177,223
DEQ Lab	3,465,363
Health Lab	33,249,119
Fletcher Daniels	16,650,933
Howerton	5,647,002
Jefferson	14,085,316
Kirkpatrick Information Center	19,484,254
Lewis and Clark	22,168,966
Mental Health	6,963,375
Mill Creek	7,533,291
Missouri Boulevard	2,414,666
National Guard Complex	10,018,084
Penrose Family Center	6,616,857
Professional Registration	2,487,499
Springfield	6,483,547
St. Joseph	4,763,997
Supreme Court	3,472,666
Truman	70,004,435
Wainwright	18,742,764

**SCHEDULE 1
FISCAL 2009**

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:	6,343,174			6,343,174
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>6,343,174</u>	<u>0</u>	<u>0</u>	<u>6,343,174</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	5,930,754	0	41,938	89,777	710,453
INTEREST CHARGES	412,420	0	0	0	0
Departmental Totals					
Total Expenditures	6,343,174	0	41,938	89,777	710,453
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	6,343,174	0	41,938	89,777	710,453
Allocation Step 1					
1st Allocation	6,343,174	0	41,938	89,777	710,453
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	6,343,174	0	41,938	89,777	710,453



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	664,982	333,019	112,940
INTEREST CHARGES	0	0	0	0	0
Departmental Totals					
Total Expenditures	3,544	69,307	664,982	333,019	112,940
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,544	69,307	664,982	333,019	112,940
Allocation Step 1					
1st Allocation	3,544	69,307	664,982	333,019	112,940
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	3,544	69,307	664,982	333,019	112,940



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

	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MENTAL HEALTH	MILL CREEK
Other Expense & Cost					
BUILDING USE CHARGES	281,706	389,685	443,379	139,268	150,666
INTEREST CHARGES	0	158,608	0	0	0
Departmental Totals					
Total Expenditures	281,706	548,293	443,379	139,268	150,666
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	281,706	548,293	443,379	139,268	150,666
Allocation Step 1					
1st Allocation	281,706	548,293	443,379	139,268	150,666
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	281,706	548,293	443,379	139,268	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	48,293	200,362	132,337	49,750	129,671
INTEREST CHARGES	0	0	0	0	0
Departmental Totals					
Total Expenditures	48,293	200,362	132,337	49,750	129,671
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	48,293	200,362	132,337	49,750	129,671
Allocation Step 1					
1st Allocation	48,293	200,362	132,337	49,750	129,671
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	48,293	200,362	132,337	49,750	129,671



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

	ST JOSEPH	SUPREME COURT	TRUMAN	WAINRIGHT
Other Expense & Cost				
BUILDING USE CHARGES	95,280	69,453	1,400,089	374,855
INTEREST CHARGES	17,751	0	236,061	0
Departmental Totals				
Total Expenditures	113,031	69,453	1,636,150	374,855
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	113,031	69,453	1,636,150	374,855
Allocation Step 1				
1st Allocation	113,031	69,453	1,636,150	374,855
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 01 BUILDING USE				
Total Allocated	113,031	69,453	1,636,150	374,855



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	41,938		41,938		41,938
SubTotal	8,888	100.0000	41,938		41,938		41,938
Total	8,888	100.0000	41,938		41,938		41,938

Allocation Basis: Square Footage of Building
 Allocation Source: Facilites 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	55,824		55,824		55,824
SOCIAL SERVICES	36,391	37.5459	33,708		33,708		33,708
ALL OTHER	264	0.2724	245		245		245
SubTotal	96,924	100.0000	89,777		89,777		89,777
Total	96,924	100.0000	89,777		89,777		89,777

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	4,309		4,309		4,309
BUDGET AND PLANNING	6,832	2.9121	20,689		20,689		20,689
TREASURER	1,776	0.7570	5,378		5,378		5,378
SECRETARY OF STATE	1,586	0.6760	4,803		4,803		4,803
SECURITY	253	0.1078	766		766		766
LEGISLATURE	172,493	73.5231	522,347		522,347		522,347
GOVERNOR	8,975	3.8255	27,178		27,178		27,178
LT. GOVERNOR	3,231	1.3772	9,784		9,784		9,784
AUDITOR	1,202	0.5123	3,640		3,640		3,640
NATURAL RESOURCES	3,447	1.4692	10,438		10,438		10,438
ALL OTHER	33,393	14.2333	101,121		101,121		101,121
SubTotal	234,611	100.0000	710,453		710,453		710,453
Total	234,611	100.0000	710,453		710,453		710,453

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	664,982		664,982		664,982
SubTotal	89,968	100.0000	664,982		664,982		664,982
Total	89,968	100.0000	664,982		664,982		664,982

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	2,511		2,511		2,511
REVENUE	18,459	13.6736	45,536		45,536		45,536
GOVERNOR	2,426	1.7971	5,985		5,985		5,985
AUDITOR	1,967	1.4571	4,852		4,852		4,852
ATTORNEY GENERAL	8,702	6.4461	21,467		21,467		21,467
INSURANCE	5,288	3.9171	13,045		13,045		13,045
ECONOMIC DEVELOPMENT	4,101	3.0378	10,117		10,117		10,117
EDUCATION	2,462	1.8237	6,073		6,073		6,073
PUBLIC SAFETY	4,863	3.6023	11,996		11,996		11,996
SOCIAL SERVICES	82,979	61.4674	204,698		204,698		204,698
ALL OTHER	2,732	2.0237	6,739		6,739		6,739
SubTotal	134,997	100.0000	333,019		333,019		333,019
Total	134,997	100.0000	333,019		333,019		333,019

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	2,259		2,259		2,259
REVENUE	314	0.1714	483		483		483
EDUCATION	96,606	52.7334	148,554		148,554		148,554
NATURAL RESOURCES	13,260	7.2381	20,390		20,390		20,390
PUBLIC SAFETY	12,353	6.7430	18,995		18,995		18,995
SOCIAL SERVICES	53,028	28.9459	81,542		81,542		81,542
ALL OTHER	6,167	3.3663	9,483		9,483		9,483
SubTotal	183,197	100.0000	281,706		281,706		281,706
Total	183,197	100.0000	281,706		281,706		281,706

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	129,914	100.0000	548,293		548,293		548,293
SubTotal	129,914	100.0000	548,293		548,293		548,293
Total	129,914	100.0000	548,293		548,293		548,293

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	443,379		443,379		443,379
SubTotal	80,957	100.0000	443,379		443,379		443,379
Total	80,957	100.0000	443,379		443,379		443,379

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



**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	57,466	100.0000	139,268		139,268		139,268
SubTotal	57,466	100.0000	139,268		139,268		139,268
Total	57,466	100.0000	139,268		139,268		139,268

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	48,293		48,293		48,293
SubTotal	57,231	100.0000	48,293		48,293		48,293
Total	57,231	100.0000	48,293		48,293		48,293

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	117,810	100.0000	200,362		200,362		200,362
SubTotal	117,810	100.0000	200,362		200,362		200,362
Total	117,810	100.0000	200,362		200,362		200,362

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	3,824		3,824		3,824
SOCIAL SERVICES	90,814	96.6137	127,856		127,856		127,856
ALL OTHER	467	0.4968	657		657		657
SubTotal	93,997	100.0000	132,337		132,337		132,337
Total	93,997	100.0000	132,337		132,337		132,337

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	2,239		2,239		2,239
REVENUE	7,963	9.6169	12,470		12,470		12,470
AUDITOR	1,406	1.6980	2,202		2,202		2,202
ATTORNEY GENERAL	5,062	6.1134	7,927		7,927		7,927
HEALTH	14,739	17.8003	23,082		23,082		23,082
MENTAL HEALTH	702	0.8478	1,099		1,099		1,099
PUBLIC SAFETY	1,986	2.3985	3,110		3,110		3,110
SOCIAL SERVICES	44,768	54.0664	70,110		70,110		70,110
ALL OTHER	4,746	5.7317	7,432		7,432		7,432
SubTotal	82,802	100.0000	129,671		129,671		129,671
Total	82,802	100.0000	129,671		129,671		129,671

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	7,859		7,859		7,859
EDUCATION	3,231	9.5515	10,796		10,796		10,796
HEALTH	2,685	7.9374	8,972		8,972		8,972
LABOR	1,848	5.4631	6,175		6,175		6,175
MENTAL HEALTH	4,898	14.4796	16,366		16,366		16,366
PUBLIC SAFETY	1,861	5.5015	6,218		6,218		6,218
SOCIAL SERVICES	15,233	45.0322	50,901		50,901		50,901
ALL OTHER	1,719	5.0817	5,744		5,744		5,744
SubTotal	33,827	100.0000	113,031		113,031		113,031
Total	33,827	100.0000	113,031		113,031		113,031

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	52,065		52,065		52,065
ATTORNEY GENERAL	11,780	25.0356	17,388		17,388		17,388
SubTotal	47,053	100.0000	69,453		69,453		69,453
Total	47,053	100.0000	69,453		69,453		69,453

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	10.0393	164,257		164,257		164,257
ACCOUNTING	15,352	2.9488	48,247		48,247		48,247
PERSONNEL	20,724	3.9807	65,130		65,130		65,130
PURCHASING	10,465	2.0101	32,889		32,889		32,889
GENERAL SERVICES	12,649	2.4296	39,752		39,752		39,752
TREASURER	18,386	3.5316	57,782		57,782		57,782
SECURITY	2,553	0.4904	8,023		8,023		8,023
REVENUE	202,221	38.8425	635,524		635,524		635,524
AUDITOR	14,410	2.7679	45,287		45,287		45,287
INSURANCE	51,716	9.9336	162,529		162,529		162,529
ECONOMIC DEVELOPMENT	53,033	10.1866	166,668		166,668		166,668
PUBLIC SAFETY	16,206	3.1129	50,931		50,931		50,931
SOCIAL SERVICES	12,263	2.3555	38,539		38,539		38,539
ALL OTHER	38,372	7.3705	120,592		120,592		120,592
SubTotal	520,616	100.0000	1,636,150		1,636,150		1,636,150
Total	520,616	100.0000	1,636,150		1,636,150		1,636,150

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	3,116		3,116		3,116
GOVERNOR	4,614	3.2123	12,042		12,042		12,042
AUDITOR	3,224	2.2446	8,414		8,414		8,414
INSURANCE	2,287	1.5922	5,969		5,969		5,969
ECONOMIC DEVELOPMENT	221	0.1539	577		577		577
LABOR	31,284	21.7802	81,644		81,644		81,644
MENTAL HEALTH	20,066	13.9701	52,368		52,368		52,368
PUBLIC SAFETY	2,954	2.0566	7,709		7,709		7,709
SOCIAL SERVICES	61,314	42.6874	160,015		160,015		160,015
CORRECTIONS	11,496	8.0036	30,002		30,002		30,002
ALL OTHER	4,981	3.4678	12,999		12,999		12,999
SubTotal	143,635	100.0000	374,855		374,855		374,855
Total	143,635	100.0000	374,855		374,855		374,855

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.	4,309	0	0	4,309	0	0	0
INFORMATION	164,257	0	0	0	0	0	0
BUDGET AND PLANNING	20,689	0	0	20,689	0	0	0
ACCOUNTING	48,247	0	0	0	0	0	0
PERSONNEL	65,130	0	0	0	0	0	0
PURCHASING	32,889	0	0	0	0	0	0
GENERAL SERVICES	42,011	0	0	0	0	0	0
TREASURER	63,160	0	0	5,378	0	0	0
SECRETARY OF STATE	560,962	0	0	4,803	0	0	0
SECURITY	8,789	0	0	766	0	0	0
REVENUE	701,872	0	0	0	0	0	0
LEGISLATURE	522,347	0	0	522,347	0	0	0
JUDICIARY	52,065	0	0	0	0	0	0
GOVERNOR	45,205	0	0	27,178	0	0	0
LT. GOVERNOR	9,784	0	0	9,784	0	0	0
AUDITOR	64,395	0	0	3,640	0	0	0
ATTORNEY GENERAL	102,606	0	55,824	0	0	0	0
AGRICULTURE	90,231	41,938	0	0	0	0	0
INSURANCE	231,293	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	177,362	0	0	0	0	0	0
EDUCATION	173,783	0	0	0	0	0	0
HEALTH	748,105	0	0	0	0	0	664,982
LABOR	87,819	0	0	0	0	0	0
MENTAL HEALTH	209,101	0	0	0	0	0	0
NATURAL RESOURCES	543,514	0	0	10,438	0	69,307	0
PUBLIC SAFETY	299,321	0	0	0	0	0	0
SOCIAL SERVICES	880,309	0	33,708	0	0	0	0
CORRECTIONS	125,063	0	0	0	0	0	0
ALL OTHER	268,556	0	245	101,121	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	6,343,174	41,938	89,777	710,453	3,544	69,307	664,982



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	2,259	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,511	0	0	548,293	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	45,536	0	483	0	0	0	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	5,985	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	4,852	0	0	0	0	0	0
ATTORNEY GENERAL	21,467	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	13,045	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	10,117	0	0	0	0	0	0
EDUCATION	6,073	0	148,554	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	139,268	0
NATURAL RESOURCES	0	0	20,390	0	443,379	0	0
PUBLIC SAFETY	11,996	0	18,995	0	0	0	0
SOCIAL SERVICES	204,698	112,940	81,542	0	0	0	0
CORRECTIONS	0	0	0	0	0	0	95,061
ALL OTHER	6,739	0	9,483	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	333,019	112,940	281,706	548,293	443,379	139,268	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	2,239	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	0	0	0	0	12,470	7,859	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	52,065
GOVERNOR	0	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	0	2,202	0	0
ATTORNEY GENERAL	0	0	0	0	7,927	0	17,388
AGRICULTURE	48,293	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	10,796	0
HEALTH	0	0	3,824	0	23,082	8,972	0
LABOR	0	0	0	0	0	6,175	0
MENTAL HEALTH	0	0	0	0	1,099	16,366	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	0	200,362	0	0	3,110	6,218	0
SOCIAL SERVICES	0	0	127,856	0	70,110	50,901	0
CORRECTIONS	0	0	0	0	0	0	0
ALL OTHER	0	0	657	0	7,432	5,744	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	48,293	200,362	132,337	49,750	129,671	113,031	69,453



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	TRUMAN	WAINRIGHT
COMM. OF ADMIN.	0	0
INFORMATION	164,257	0
BUDGET AND PLANNING	0	0
ACCOUNTING	48,247	0
PERSONNEL	65,130	0
PURCHASING	32,889	0
GENERAL SERVICES	39,752	0
TREASURER	57,782	0
SECRETARY OF STATE	0	3,116
SECURITY	8,023	0
REVENUE	635,524	0
LEGISLATURE	0	0
JUDICIARY	0	0
GOVERNOR	0	12,042
LT. GOVERNOR	0	0
AUDITOR	45,287	8,414
ATTORNEY GENERAL	0	0
AGRICULTURE	0	0
INSURANCE	162,529	5,969
ECONOMIC DEVELOPMENT	166,668	577
EDUCATION	0	0
HEALTH	0	0
LABOR	0	81,644
MENTAL HEALTH	0	52,368
NATURAL RESOURCES	0	0
PUBLIC SAFETY	50,931	7,709
SOCIAL SERVICES	38,539	160,015
CORRECTIONS	0	30,002
ALL OTHER	120,592	12,999
Direct Billed	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	TRUMAN	WAINRIGHT
Total	1,636,150	374,855



**SCHEDULE 2
FISCAL 2009**

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 - 2009 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:	1,837,053			1,837,053
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,837,053</u>	<u>0</u>	<u>0</u>	<u>1,837,053</u>

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

	Total	General & Admin	EQUIPMENT USE
Other Expense & Cost			
Equipment Use Charges	1,837,053	0	1,837,053
Departmental Totals			
Total Expenditures	1,837,053	0	1,837,053
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,837,053	0	1,837,053
Allocation Step 1			
1st Allocation	1,837,053	0	1,837,053
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT USE			
Total Allocated	1,837,053	0	1,837,053



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.	109,712	0.3982	7,315		7,315		7,315
INFORMATION TECHNOLOGY	20,039,976	72.7287	1,336,064		1,336,064		1,336,064
BUDGET AND PLANNING	55,910	0.2029	3,728		3,728		3,728
ACCOUNTING	84,696	0.3074	5,647		5,647		5,647
PERSONNEL	127,636	0.4632	8,509		8,509		8,509
PURCHASING	1,090,082	3.9561	72,676		72,676		72,676
GENERAL SERVICES	5,507,297	19.9870	367,171		367,171		367,171
ALL OTHER	539,114	1.9565	35,943		35,943		35,943
SubTotal	27,554,423	100.0000	1,837,053		1,837,053		1,837,053
Total	27,554,423	100.0000	1,837,053		1,837,053		1,837,053

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.	7,315	7,315
INFORMATION	1,336,064	1,336,064
BUDGET AND PLANNING	3,728	3,728
ACCOUNTING	5,647	5,647
PERSONNEL	8,509	8,509
PURCHASING	72,676	72,676
GENERAL SERVICES	367,171	367,171
ALL OTHER	35,943	35,943
Direct Billed	0	0
Total	1,837,053	1,837,053



**SCHEDULE 3
FISCAL 2009**

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:	618,876,843			618,876,843
Total Allocated Additions:			0	0
Non-Central Service Costs	(569,547,418)			
Section II Costs	(23,762,105)			
Stimulus	(38,604)			
Total Departmental Cost Adjustments:	(593,348,127)			(593,348,127)
Total To Be Allocated:	25,528,716	0		25,528,716



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

Table with 4 columns: Description, Total, General & Admin, ALLOCATIONS AT CSA. Rows include Other Expense & Cost, Retirement/Group Insurance, Departmental Totals, Deductions, Cost Adjustments, Functional Cost, Allocation Step 1, Allocation Step 2, and Total For 07 RETIREMENT/GROUP.



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.	382,877	1.4998	382,877		382,877		382,877
BUDGET AND PLANNING	461,163	1.8064	461,163		461,163		461,163
ACCOUNTING	739,244	2.8957	739,244		739,244		739,244
PERSONNEL	802,669	3.1442	802,669		802,669		802,669
PURCHASING	732,476	2.8692	732,476		732,476		732,476
GENERAL SERVICES	303,277	1.1880	303,277		303,277		303,277
TREASURER	675,580	2.6464	675,580		675,580		675,580
SECRETARY OF STATE	3,335,531	13.0658	3,335,531		3,335,531		3,335,531
SECURITY	481,681	1.8868	481,681		481,681		481,681
REVENUE	17,614,218	68.9977	17,614,218		17,614,218		17,614,218
SubTotal	25,528,716	100.0000	25,528,716		25,528,716		25,528,716
Total	25,528,716	100.0000	25,528,716		25,528,716		25,528,716

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2009

MAXIMUS

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	382,877	382,877
BUDGET AND PLANNING	461,163	461,163
ACCOUNTING	739,244	739,244
PERSONNEL	802,669	802,669
PURCHASING	732,476	732,476
GENERAL SERVICES	303,277	303,277
TREASURER	675,580	675,580
SECRETARY OF STATE	3,335,531	3,335,531
SECURITY	481,681	481,681
REVENUE	17,614,218	17,614,218
Direct Billed	0	0
Total	25,528,716	25,528,716



**SCHEDULE 4
FISCAL 2009**

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:	156,710,334			156,710,334
Total Allocated Additions:			0	0
Non-Central Service Costs	(146,052,442)			
Section II Costs	(5,411,452)			
Stimulus	(10,487)			
Total Departmental Cost Adjustments:	(151,474,381)			(151,474,381)
Total To Be Allocated:	5,235,953	0		5,235,953

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	156,710,334	0	156,710,334
Departmental Totals			
Total Expenditures	156,710,334	0	156,710,334
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(146,052,442)	0	(146,052,442)
Section II Costs	(5,411,452)	0	(5,411,452)
Stimulus	(10,487)	0	(10,487)
Functional Cost	5,235,953	0	5,235,953
Allocation Step 1			
1st Allocation	5,235,953	0	5,235,953
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	5,235,953	0	5,235,953



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.	99,012	1.8910	99,012		99,012		99,012
BUDGET AND PLANNING	122,896	2.3472	122,896		122,896		122,896
ACCOUNTING	150,066	2.8661	150,066		150,066		150,066
PERSONNEL	173,025	3.3046	173,025		173,025		173,025
PURCHASING	160,758	3.0703	160,758		160,758		160,758
GENERAL SERVICES	51,967	0.9925	51,967		51,967		51,967
TREASURER	150,983	2.8836	150,983		150,983		150,983
SECRETARY OF STATE	702,721	13.4211	702,721		702,721		702,721
SECURITY	105,442	2.0138	105,442		105,442		105,442
REVENUE	3,519,083	67.2098	3,519,083		3,519,083		3,519,083
SubTotal	5,235,953	100.0000	5,235,953		5,235,953		5,235,953
Total	5,235,953	100.0000	5,235,953		5,235,953		5,235,953

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2009



MAXIMUS

Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	99,012	99,012
BUDGET AND PLANNING	122,896	122,896
ACCOUNTING	150,066	150,066
PERSONNEL	173,025	173,025
PURCHASING	160,758	160,758
GENERAL SERVICES	51,967	51,967
TREASURER	150,983	150,983
SECRETARY OF STATE	702,721	702,721
SECURITY	105,442	105,442
REVENUE	3,519,083	3,519,083
Direct Billed	0	0
Total	<u>5,235,953</u>	<u>5,235,953</u>



**SCHEDULE 5
FISCAL 2009**

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 2009 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:	137,552,424			137,552,424
Total Allocated Additions:			0	0
Non-Central Service Costs	(127,577,108)			
Section II Costs	(1,538,617)			
Total Departmental Cost Adjustments:	(129,115,725)			(129,115,725)
Total To Be Allocated:	8,436,699	0		8,436,699



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Total Expenditures	137,552,424	0	137,552,424
Departmental Totals			
Total Expenditures	137,552,424	0	137,552,424
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(127,577,108)	0	(127,577,108)
Section II Costs	(1,538,617)	0	(1,538,617)
Functional Cost	8,436,699	0	8,436,699
Allocation Step 1			
1st Allocation	8,436,699	0	8,436,699
Allocation Step 2			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
Total Allocated	8,436,699	0	8,436,699



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.	23,660	0.2804	23,660		23,660		23,660
INFORMATION TECHNOLOGY	831,602	9.8570	831,602		831,602		831,602
BUDGET AND PLANNING	75,129	0.8905	75,129		75,129		75,129
ACCOUNTING	167,868	1.9897	167,868		167,868		167,868
PERSONNEL	229,832	2.7242	229,832		229,832		229,832
PURCHASING	154,296	1.8289	154,296		154,296		154,296
GENERAL SERVICES	293,216	3.4755	293,216		293,216		293,216
TREASURER	227,125	2.6921	227,125		227,125		227,125
SECRETARY OF STATE	1,469,971	17.4235	1,469,971		1,469,971		1,469,971
REVENUE	3,838,282	45.4951	3,838,282		3,838,282		3,838,282
ALL OTHER	1,125,718	13.3431	1,125,718		1,125,718		1,125,718
SubTotal	8,436,699	100.0000	8,436,699		8,436,699		8,436,699
Total	8,436,699	100.0000	8,436,699		8,436,699		8,436,699

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.	23,660	23,660
INFORMATION	831,602	831,602
BUDGET AND PLANNING	75,129	75,129
ACCOUNTING	167,868	167,868
PERSONNEL	229,832	229,832
PURCHASING	154,296	154,296
GENERAL SERVICES	293,216	293,216
TREASURER	227,125	227,125
SECRETARY OF STATE	1,469,971	1,469,971
REVENUE	3,838,282	3,838,282
ALL OTHER	1,125,718	1,125,718
Direct Billed	0	0
Total	8,436,699	8,436,699



**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:	26,505,633			26,505,633
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>26,505,633</u>	<u>0</u>		<u>26,505,633</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	26,505,633	0	26,505,633
Departmental Totals			
Total Expenditures	26,505,633	0	26,505,633
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	26,505,633	0	26,505,633
Allocation Step 1			
1st Allocation	26,505,633	0	26,505,633
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	26,505,633	0	26,505,633



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	153,379	0.5987	158,683		158,683		158,683
BUDGET AND PLANNING	570	0.0022	590		590		590
PERSONNEL	2,386	0.0093	2,468		2,468		2,468
PURCHASING	936	0.0037	968		968		968
GENERAL SERVICES	10,241	0.0400	10,595		10,595		10,595
TREASURER	710	0.0028	734		734		734
SECRETARY OF STATE	45,765	0.1786	47,348		47,348		47,348
REVENUE	27,612	0.1078	28,567		28,567		28,567
LEGISLATURE	24,630	0.0961	25,482		25,482		25,482
JUDICIARY	1,026,369	4.0062	1,061,862		1,061,862		1,061,862
GOVERNOR	35,281	0.1377	36,501		36,501		36,501
AUDITOR	641	0.0025	663		663		663
ATTORNEY GENERAL	18,985	0.0741	19,641		19,641		19,641
AGRICULTURE	40,697	0.1589	42,104		42,104		42,104
INSURANCE	31,911	0.1246	33,015		33,015		33,015
ECONOMIC DEVELOPMENT	82,585	0.3224	85,441		85,441		85,441
EDUCATION	603,129	2.3542	623,986		623,986		623,986
HIGHER EDUCATION	213	0.0008	220		220		220
HEALTH	126,218	0.4927	130,583		130,583		130,583
LABOR	190,354	0.7430	196,937		196,937		196,937
MENTAL HEALTH	9,156,229	35.7388	9,472,858		9,472,858		9,472,858
NATURAL RESOURCES	587,117	2.2917	607,420		607,420		607,420
PUBLIC SAFETY	1,477,111	5.7655	1,528,190		1,528,190		1,528,190
SOCIAL SERVICES	2,397,802	9.3592	2,480,720		2,480,720		2,480,720
CORRECTIONS	6,476,094	25.2778	6,700,042		6,700,042		6,700,042
ALL OTHER	3,102,720	12.1107	3,210,015		3,210,015		3,210,015
SubTotal	25,619,685	100.0000	26,505,633		26,505,633		26,505,633
Total	25,619,685	100.0000	26,505,633		26,505,633		26,505,633



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

Allocation Basis: Worker's Compensation Payments for FY 2009

Allocation Source: FY 2009 CAFR Work Papers



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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	158,683	158,683
BUDGET AND PLANNING	590	590
PERSONNEL	2,468	2,468
PURCHASING	968	968
GENERAL SERVICES	10,595	10,595
TREASURER	734	734
SECRETARY OF STATE	47,348	47,348
REVENUE	28,567	28,567
LEGISLATURE	25,482	25,482
JUDICIARY	1,061,862	1,061,862
GOVERNOR	36,501	36,501
AUDITOR	663	663
ATTORNEY GENERAL	19,641	19,641
AGRICULTURE	42,104	42,104
INSURANCE	33,015	33,015
ECONOMIC DEVELOPMENT	85,441	85,441
EDUCATION	623,986	623,986
HIGHER EDUCATION	220	220
HEALTH	130,583	130,583
LABOR	196,937	196,937
MENTAL HEALTH	9,472,858	9,472,858
NATURAL RESOURCES	607,420	607,420
PUBLIC SAFETY	1,528,190	1,528,190
SOCIAL SERVICES	2,480,720	2,480,720
CORRECTIONS	6,700,042	6,700,042
ALL OTHER	3,210,015	3,210,015
Direct Billed	0	0
Total	26,505,633	26,505,633



**SCHEDULE 7
FISCAL 2009**

**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 2009. 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:	3,453,714			3,453,714
Total Allocated Additions:			0	0
Non-Central Service Costs	(3,353,154)			
Section II Costs	(10,899)			
Total Departmental Cost Adjustments:	(3,364,053)			(3,364,053)
Total To Be Allocated:	89,661	0		89,661



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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Unemployment Compensation Benefits	3,453,714	0	3,453,714
Departmental Totals			
Total Expenditures	3,453,714	0	3,453,714
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(3,353,154)	0	(3,353,154)
Section II Costs	(10,899)	0	(10,899)
Functional Cost	89,661	0	89,661
Allocation Step 1			
1st Allocation	89,661	0	89,661
Allocation Step 2			
2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			
Total Allocated	89,661	0	89,661



**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.	1,298	1.4477	1,298		1,298		1,298
INFORMATION TECHNOLOGY	17,188	19.1700	17,188		17,188		17,188
ACCOUNTING	252	0.2811	252		252		252
TREASURER	5,845	6.5190	5,845		5,845		5,845
SECRETARY OF STATE	7,090	7.9076	7,090		7,090		7,090
SECURITY	2,375	2.6489	2,375		2,375		2,375
REVENUE	55,613	62.0257	55,613		55,613		55,613
SubTotal	89,661	100.0000	89,661		89,661		89,661
Total	89,661	100.0000	89,661		89,661		89,661

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2009 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	1,298	1,298
INFORMATION	17,188	17,188
ACCOUNTING	252	252
TREASURER	5,845	5,845
SECRETARY OF STATE	7,090	7,090
SECURITY	2,375	2,375
REVENUE	55,613	55,613
Direct Billed	0	0
Total	89,661	89,661



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 2009.

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:	117,083			117,083
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>117,083</u>	<u>0</u>	<u>0</u>	<u>117,083</u>



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

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	5,331	0	5,331	0	0
Insurance/Bond Premium	111,752	0	0	66,174	42,010
Departmental Totals					
Total Expenditures	117,083	0	5,331	66,174	42,010
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	117,083	0	5,331	66,174	42,010
Allocation Step 1					
1st Allocation	117,083	0	5,331	66,174	42,010
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	117,083	0	5,331	66,174	42,010



Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

SPECIFIC BONDS

Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	3,568
Departmental Totals	
Total Expenditures	3,568
Deductions	
Total Deductions	0
Functional Cost	
Functional Cost	3,568
Allocation Step 1	
1st Allocation	3,568
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	3,568



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
REVENUE	6,731	0.4231	23		23		23
ATTORNEY GENERAL	4,075	0.2561	14		14		14
AGRICULTURE	8,316	0.5227	28		28		28
INSURANCE	292	0.0184	1		1		1
ECONOMIC DEVELOPMENT	6,506	0.4089	22		22		22
EDUCATION	1,409	0.0886	5		5		5
HIGHER EDUCATION	54,427	3.4209	182		182		182
HEALTH	6,665	0.4189	22		22		22
HIGHWAYS	2,416	0.1519	8		8		8
MENTAL HEALTH	93,594	5.8827	314		314		314
NATURAL RESOURCES	132,174	8.3075	443		443		443
PUBLIC SAFETY	12,519	0.7869	42		42		42
SOCIAL SERVICES	30,232	1.9002	101		101		101
CORRECTIONS	1,212,964	76.2380	4,063		4,063		4,063
ALL OTHER	18,697	1.1752	63		63		63
SubTotal	1,591,017	100.0000	5,331		5,331		5,331
Total	1,591,017	100.0000	5,331		5,331		5,331

Allocation Basis: Vehicle Claims by Deparments for FY 2009

Allocation Source: FY 2009 CAFR work papers



MAXIMUS

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

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	24,245	36.6383	24,245		24,245		24,245
PUBLIC SAFETY	39,559	59.7802	39,559		39,559		39,559
ALL OTHER	2,370	3.5815	2,370		2,370		2,370
SubTotal	66,174	100.0000	66,174		66,174		66,174
Total	66,174	100.0000	66,174		66,174		66,174

Allocation Basis: Actual Aircraft Liability Premiums, FY 2009

Allocation Source: FY 2009 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.	28	0.0385	16		16		16
INFORMATION TECHNOLOGY	1,153	1.5844	666		666		666
BUDGET AND PLANNING	30	0.0412	17		17		17
ACCOUNTING	58	0.0797	33		33		33
PERSONNEL	77	0.1058	44		44		44
PURCHASING	58	0.0797	33		33		33
GENERAL SERVICES	93	0.1278	54		54		54
TREASURER	51	0.0701	29		29		29
SECRETARY OF STATE	272	0.3738	157		157		157
SECURITY	37	0.0508	21		21		21
REVENUE	1,487	2.0434	858		858		858
LEGISLATURE	716	0.9839	413		413		413
JUDICIARY	4,313	5.9267	2,490		2,490		2,490
GOVERNOR	24	0.0330	14		14		14
LT. GOVERNOR	6	0.0082	3		3		3
AUDITOR	124	0.1704	72		72		72
ATTORNEY GENERAL	420	0.5771	242		242		242
AGRICULTURE	494	0.6788	285		285		285
INSURANCE	741	1.0182	428		428		428
CONSERVATION	2,085	2.8651	1,204		1,204		1,204
ECONOMIC DEVELOPMENT	994	1.3659	574		574		574
EDUCATION	2,760	3.7927	1,593		1,593		1,593
HIGHER EDUCATION	73	0.1003	42		42		42
HEALTH	1,927	2.6480	1,112		1,112		1,112
HIGHWAYS	6,969	9.5765	4,023		4,023		4,023
LABOR	777	1.0677	449		449		449
MENTAL HEALTH	9,613	13.2098	5,549		5,549		5,549
NATURAL RESOURCES	2,121	2.9146	1,224		1,224		1,224



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
PUBLIC SAFETY	5,375	7.3861	3,103		3,103		3,103
SOCIAL SERVICES	8,584	11.7957	4,955		4,955		4,955
CORRECTIONS	11,363	15.6146	6,564		6,564		6,564
ALL OTHER	9,949	13.6715	5,743		5,743		5,743
SubTotal	72,772	100.0000	42,010		42,010		42,010
Total	72,772	100.0000	42,010		42,010		42,010

Allocation Basis: Total Number of Employees, FY 2009

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	299	8.3800	299		299		299
PUBLIC SAFETY	2,101	58.8846	2,101		2,101		2,101
ALL OTHER	1,168	32.7354	1,168		1,168		1,168
SubTotal	3,568	100.0000	3,568		3,568		3,568
Total	3,568	100.0000	3,568		3,568		3,568

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2009 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	666	0	0	666	0
BUDGET AND PLANNING	17	0	0	17	0
ACCOUNTING	33	0	0	33	0
PERSONNEL	44	0	0	44	0
PURCHASING	33	0	0	33	0
GENERAL SERVICES	24,299	0	24,245	54	0
TREASURER	29	0	0	29	0
SECRETARY OF STATE	157	0	0	157	0
SECURITY	21	0	0	21	0
REVENUE	881	23	0	858	0
LEGISLATURE	413	0	0	413	0
JUDICIARY	2,490	0	0	2,490	0
GOVERNOR	14	0	0	14	0
LT. GOVERNOR	3	0	0	3	0
AUDITOR	72	0	0	72	0
ATTORNEY GENERAL	256	14	0	242	0
AGRICULTURE	313	28	0	285	0
INSURANCE	728	1	0	428	299
CONSERVATION	1,204	0	0	1,204	0
ECONOMIC DEVELOPMENT	596	22	0	574	0
EDUCATION	1,598	5	0	1,593	0
HIGHER EDUCATION	224	182	0	42	0
HEALTH	1,134	22	0	1,112	0
HIGHWAYS	4,031	8	0	4,023	0
LABOR	449	0	0	449	0
MENTAL HEALTH	5,863	314	0	5,549	0
NATURAL RESOURCES	1,667	443	0	1,224	0
PUBLIC SAFETY	44,805	42	39,559	3,103	2,101
SOCIAL SERVICES	5,056	101	0	4,955	0
CORRECTIONS	10,627	4,063	0	6,564	0
ALL OTHER	9,344	63	2,370	5,743	1,168



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	117,083	5,331	66,174	42,010	3,568



**SCHEDULE 9
FISCAL 2009**

**STATE OF MISSOURI
COMMISSIONER OF ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

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

Accounting
Budget/Planning
Information Technology Services
Personnel
Purchasing
General Services

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,401,846			1,401,846
BUILDING USE	4,309		4,309	
EQUIPMENT USE	7,315		7,315	
RETIREMENT/GROUP INSURANCE	382,877		382,877	
OASDHI	99,012		99,012	
BUILDING RENTAL	23,660		23,660	
UNEMPLOYMENT COMPENSATION	1,298		1,298	
INSURANCE	16		16	
COMM. OF ADMIN.		21,620	21,620	
ACCOUNTING		1,176	1,176	
PERSONNEL		180,840	180,840	
PURCHASING		14	14	
GENERAL SERVICES		310	310	
TREASURER		51	51	
SECRETARY OF STATE		1,156	1,156	
SECURITY		11,612	11,612	
REVENUE		62	62	
Total Allocated Additions:	518,487	216,841	735,328	735,328
Total To Be Allocated:	1,920,333	216,841		2,137,174

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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,174,355	0	980,830	193,525
Other Expense & Cost				
Departmental Expenditures	227,491	0	190,002	37,489
Departmental Totals				
Total Expenditures	1,401,846	0	1,170,832	231,014
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,401,846	0	1,170,832	231,014
Allocation Step 1				
Inbound- All Others	518,487	518,487	0	0
Reallocate Admin Costs		(518,487)	433,044	85,443
1st Allocation	1,920,333	0	1,603,876	316,457
Allocation Step 2				
Inbound- All Others	216,841	216,841	0	0
Reallocate Admin Costs		(216,841)	181,107	35,734
2nd Allocation	216,841	0	181,107	35,734
Total For 15 COMM. OF ADMIN.				
Total Allocated	2,137,174	0	1,784,983	352,191



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.	27	1.3480	21,620		21,620		21,620
INFORMATION TECHNOLOGY	1,105	55.1672	884,813		884,813	101,277	986,090
BUDGET AND PLANNING	29	1.4478	23,221		23,221	2,658	25,879
ACCOUNTING	55	2.7459	44,041		44,041	5,041	49,082
PERSONNEL	74	3.6945	59,255		59,255	6,782	66,037
PURCHASING	55	2.7459	44,041		44,041	5,041	49,082
GENERAL SERVICES	89	4.4433	71,266		71,266	8,157	79,423
ALL OTHER	569	28.4074	455,619		455,619	52,151	507,770
SubTotal	2,003	100.0000	1,603,876		1,603,876	181,107	1,784,983
Total	2,003	100.0000	1,603,876		1,603,876	181,107	1,784,983

Allocation Basis: Average Number of OA Employees, FY 2009
 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	316,457		316,457	35,734	352,191
SubTotal	100	100.0000	316,457		316,457	35,734	352,191
Total	100	100.0000	316,457		316,457	35,734	352,191

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.	21,620	21,620	0
INFORMATION	986,090	986,090	0
BUDGET AND PLANNING	25,879	25,879	0
ACCOUNTING	49,082	49,082	0
PERSONNEL	66,037	66,037	0
PURCHASING	49,082	49,082	0
GENERAL SERVICES	79,423	79,423	0
ALL OTHER	859,961	507,770	352,191
Direct Billed	0	0	0
Total	2,137,174	1,784,983	352,191



SCHEDULE 10
FISCAL 2009

STATE OF MISSOURI
INFORMATION TECHNOLOGY SERVICES
NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department INFORMATION TECHNOLOGY SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	197,424,579			197,424,579
BUILDING USE	164,257		164,257	
EQUIPMENT USE	1,336,064		1,336,064	
BUILDING RENTAL	831,602		831,602	
WORKER'S COMPENSATION	158,683		158,683	
UNEMPLOYMENT COMPENSATION	17,188		17,188	
INSURANCE	666		666	
COMM. OF ADMIN.	884,813	101,277	986,090	
BUDGET AND PLANNING		30,111	30,111	
ACCOUNTING		52,235	52,235	
PURCHASING		252,360	252,360	
GENERAL SERVICES		12,775	12,775	
TREASURER		2,247	2,247	
SECRETARY OF STATE		10,956	10,956	
SECURITY		174,547	174,547	
REVENUE		2,363	2,363	
Total Allocated Additions:	<u>3,393,273</u>	<u>638,871</u>	<u>4,032,144</u>	4,032,144
Capital Outlay - Departmental	(14,920,417)			
Stimulus	(101,896)			
Total Departmental Cost Adjustments:	<u>(15,022,313)</u>			(15,022,313)
Total To Be Allocated:	<u><u>185,795,539</u></u>	<u><u>638,871</u></u>		<u><u>186,434,410</u></u>



MAXIMUS

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	52,835,786	0	52,835,786
Other Expense & Cost			
Departmental Expenditures	144,588,793	0	144,588,793
Departmental Totals			
Total Expenditures	197,424,579	0	197,424,579
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Capital Outlay - Departmental	(14,920,417)	0	(14,920,417)
Stimulus	(101,896)	0	(101,896)
Functional Cost	182,402,266	0	182,402,266
Allocation Step 1			
Inbound- All Others	3,393,273	3,393,273	0
Reallocate Admin Costs		(3,393,273)	3,393,273
1st Allocation	185,795,539	0	185,795,539
Allocation Step 2			
Inbound- All Others	638,871	638,871	0
Reallocate Admin Costs		(638,871)	638,871
2nd Allocation	638,871	0	638,871
Total For 16 INFORMATION TECHNOLOGY			
Total Allocated	186,434,410	0	186,434,410



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	185,795,539		185,795,539	638,871	186,434,410
SubTotal	100	100.0000	185,795,539		185,795,539	638,871	186,434,410
Total	100	100.0000	185,795,539		185,795,539	638,871	186,434,410

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



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

Receiving Department	Total	SECTION II
ALL OTHER	186,434,410	186,434,410
Direct Billed	0	0
Total	<u>186,434,410</u>	<u>186,434,410</u>



SCHEDULE 11
FISCAL 2009

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:	1,659,103			1,659,103
BUILDING USE	20,689		20,689	
EQUIPMENT USE	3,728		3,728	
RETIREMENT/GROUP INSURANCE	461,163		461,163	
OASDHI	122,896		122,896	
BUILDING RENTAL	75,129		75,129	
WORKER'S COMPENSATION	590		590	
INSURANCE	17		17	
COMM. OF ADMIN.	23,221	2,658	25,879	
BUDGET AND PLANNING		148,627	148,627	
ACCOUNTING		696	696	
PURCHASING		3	3	
GENERAL SERVICES		332	332	
TREASURER		31	31	
SECRETARY OF STATE		16	16	
SECURITY		11,237	11,237	
REVENUE		60	60	
Total Allocated Additions:	<u>707,433</u>	<u>163,660</u>	<u>871,093</u>	<u>871,093</u>
Total To Be Allocated:	<u><u>2,366,536</u></u>	<u><u>163,660</u></u>		<u><u>2,530,196</u></u>



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

	Total	General & Admin	BUDGET & PLANNING	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,568,793	0	980,496	588,297
Other Expense & Cost				
Departmental Expenditures	90,310	0	47,069	43,241
Departmental Totals				
Total Expenditures	1,659,103	0	1,027,565	631,538
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,659,103	0	1,027,565	631,538
Allocation Step 1				
Inbound- All Others	707,433	707,433	0	0
Reallocate Admin Costs		(707,433)	438,149	269,284
1st Allocation	2,366,536	0	1,465,714	900,822
Allocation Step 2				
Inbound- All Others	163,660	163,660	0	0
Reallocate Admin Costs		(163,660)	101,363	62,297
2nd Allocation	163,660	0	101,363	62,297
Total For 17 BUDGET AND PLANNING				
Total Allocated	2,530,196	0	1,567,077	963,119



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	797	2.0543	30,111		30,111		30,111
BUDGET AND PLANNING	3,934	10.1402	148,627		148,627		148,627
ACCOUNTING	920	2.3714	34,758		34,758	2,738	37,496
PERSONNEL	151	0.3892	5,705		5,705	449	6,154
PURCHASING	225	0.5800	8,501		8,501	670	9,171
GENERAL SERVICES	219	0.5645	8,274		8,274	652	8,926
TREASURER	215	0.5542	8,123		8,123	640	8,763
SECRETARY OF STATE	288	0.7423	10,881		10,881	857	11,738
SECURITY	92	0.2371	3,476		3,476	274	3,750
REVENUE	2,426	6.2532	91,654		91,654	7,219	98,873
JUDICIARY	945	2.4358	35,702		35,702	2,812	38,514
GOVERNOR	1,056	2.7219	39,896		39,896	3,142	43,038
LT. GOVERNOR	96	0.2474	3,627		3,627	286	3,913
AUDITOR	176	0.4537	6,649		6,649	524	7,173
ATTORNEY GENERAL	61	0.1572	2,305		- 2,305	182	2,487
AGRICULTURE	1,114	2.8714	42,087		42,087	3,315	45,402
INSURANCE	864	2.2270	32,642		32,642	2,571	35,213
CONSERVATION	116	0.2990	4,382		4,382	345	4,727
ECONOMIC DEVELOPMENT	1,263	3.2555	47,716		47,716	3,758	51,474
EDUCATION	2,833	7.3023	107,031		107,031	8,430	115,461
HIGHER EDUCATION	2,279	5.8743	86,101		86,101	6,781	92,882
HEALTH	1,344	3.4643	50,776		50,776	3,999	54,775
HIGHWAYS	1,578	4.0674	59,617		59,617	4,695	64,312
LABOR	911	2.3482	34,418		34,418	2,711	37,129
MENTAL HEALTH	1,755	4.5237	66,304		66,304	5,222	71,526
NATURAL RESOURCES	1,081	2.7864	40,840		40,840	3,217	44,057
PUBLIC SAFETY	2,617	6.7455	98,870		98,870	7,787	106,657
SOCIAL SERVICES	5,228	13.4758	197,512		197,512	15,554	213,066



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
CORRECTIONS	1,849	4.7660	69,855		69,855	5,502	75,357
ALL OTHER	2,363	6.0908	89,274		89,274	7,031	96,305
SubTotal	38,796	100.0000	1,465,714		1,465,714	101,363	1,567,077
Total	38,796	100.0000	1,465,714		1,465,714	101,363	1,567,077

Allocation Basis: Budget and Planning Hours by Department, FY 2009

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	900,822		900,822	62,297	963,119
SubTotal	100	100.0000	900,822		900,822	62,297	963,119
Total	100	100.0000	900,822		900,822	62,297	963,119

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	30,111	30,111	0
BUDGET AND PLANNING	148,627	148,627	0
ACCOUNTING	37,496	37,496	0
PERSONNEL	6,154	6,154	0
PURCHASING	9,171	9,171	0
GENERAL SERVICES	8,926	8,926	0
TREASURER	8,763	8,763	0
SECRETARY OF STATE	11,738	11,738	0
SECURITY	3,750	3,750	0
REVENUE	98,873	98,873	0
JUDICIARY	38,514	38,514	0
GOVERNOR	43,038	43,038	0
LT. GOVERNOR	3,913	3,913	0
AUDITOR	7,173	7,173	0
ATTORNEY GENERAL	2,487	2,487	0
AGRICULTURE	45,402	45,402	0
INSURANCE	35,213	35,213	0
CONSERVATION	4,727	4,727	0
ECONOMIC DEVELOPMENT	51,474	51,474	0
EDUCATION	115,461	115,461	0
HIGHER EDUCATION	92,882	92,882	0
HEALTH	54,775	54,775	0
HIGHWAYS	64,312	64,312	0
LABOR	37,129	37,129	0
MENTAL HEALTH	71,526	71,526	0
NATURAL RESOURCES	44,057	44,057	0
PUBLIC SAFETY	106,657	106,657	0
SOCIAL SERVICES	213,066	213,066	0
CORRECTIONS	75,357	75,357	0
ALL OTHER	1,059,424	96,305	963,119



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

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>2,530,196</u>	<u>1,567,077</u>	<u>963,119</u>



STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

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

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

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

The 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:	2,304,673			2,304,673
BUILDING USE	48,247		48,247	
EQUIPMENT USE	5,647		5,647	
RETIREMENT/GROUP INSURANCE	739,244		739,244	
OASDHI	150,066		150,066	
BUILDING RENTAL	167,868		167,868	
UNEMPLOYMENT COMPENSATION	252		252	
INSURANCE	33		33	
COMM. OF ADMIN.	44,041	5,041	49,082	
BUDGET AND PLANNING	34,758	2,738	37,496	
ACCOUNTING		1,936	1,936	
PURCHASING		38	38	
GENERAL SERVICES		643	643	
TREASURER		85	85	
SECRETARY OF STATE		113,227	113,227	
SECURITY		18,728	18,728	
REVENUE		3,531	3,531	
Total Allocated Additions:	1,190,156	145,967	1,336,123	1,336,123
Stimulus	(30,635)			
Total Departmental Cost Adjustments:	(30,635)			(30,635)
Total To Be Allocated:	3,464,194	145,967		3,610,161

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department ACCOUNTING

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	2,173,644	0	685,350	1,429,606	58,688
Other Expense & Cost					
Departmental Expenditures	131,029	0	41,313	86,178	3,538
Departmental Totals					
Total Expenditures	2,304,673	0	726,663	1,515,784	62,226
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Stimulus	(30,635)	0	0	(30,635)	0
Functional Cost	2,274,038	0	726,663	1,485,149	62,226
Allocation Step 1					
Inbound- All Others	1,190,156	1,190,156	0	0	0
Reallocate Admin Costs		(1,190,156)	380,311	777,278	32,567
1st Allocation	3,464,194	0	1,106,974	2,262,427	94,793
Allocation Step 2					
Inbound- All Others	145,967	145,967	0	0	0
Reallocate Admin Costs		(145,967)	46,643	95,330	3,994
2nd Allocation	145,967	0	46,643	95,330	3,994
Total For 18 ACCOUNTING					
Total Allocated	3,610,161	0	1,153,617	2,357,757	98,787



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.	638	0.0436	482		482		482
INFORMATION TECHNOLOGY	26,536	1.8123	20,062		20,062		20,062
BUDGET AND PLANNING	706	0.0482	534		534		534
ACCOUNTING	1,311	0.0895	991		991		991
PERSONNEL	1,772	0.1210	1,340		1,340	58	1,398
PURCHASING	1,308	0.0893	989		989	43	1,032
GENERAL SERVICES	2,142	0.1463	1,619		1,619	70	1,689
TREASURER	1,234	0.0843	933		933	40	973
SECRETARY OF STATE	6,518	0.4452	4,928		4,928	212	5,140
SECURITY	869	0.0593	657		657	28	685
REVENUE	35,696	2.4379	26,987		26,987	1,160	28,147
LEGISLATURE	16,608	1.1343	12,556		12,556	540	13,096
JUDICIARY	96,567	6.5951	73,006		73,006	3,139	76,145
GOVERNOR	588	0.0402	445		445	19	464
LT. GOVERNOR	143	0.0098	108		108	5	113
AUDITOR	2,998	0.2048	2,267		2,267	97	2,364
ATTORNEY GENERAL	10,175	0.6949	7,692		7,692	331	8,023
AGRICULTURE	10,418	0.7115	7,876		7,876	339	8,215
INSURANCE	13,297	0.9081	10,053		10,053	432	10,485
CONSERVATION	47,051	3.2134	35,571		35,571	1,529	37,100
ECONOMIC DEVELOPMENT	20,935	1.4298	15,827		15,827	680	16,507
EDUCATION	49,891	3.4074	37,719		37,719	1,622	39,341
HIGHER EDUCATION	1,768	0.1207	1,337		1,337	57	1,394
HEALTH	45,474	3.1057	34,379		34,379	1,478	35,857
HIGHWAYS	159,907	10.9210	120,893		120,893	5,197	126,090
LABOR	18,594	1.2699	14,057		14,057	604	14,661
MENTAL HEALTH	220,985	15.0924	167,069		167,069	7,183	174,252
NATURAL RESOURCES	47,729	3.2597	36,084		36,084	1,551	37,635



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
PUBLIC SAFETY	127,542	8.7106	96,424		96,424	4,146	100,570
SOCIAL SERVICES	205,968	14.0668	155,716		155,716	6,695	162,411
CORRECTIONS	275,201	18.7950	208,056		208,056	8,944	217,000
ALL OTHER	13,647	0.9320	10,317		10,317	444	10,761
SubTotal	1,464,216	100.0000	1,106,974		1,106,974	46,643	1,153,617
Total	1,464,216	100.0000	1,106,974		1,106,974	46,643	1,153,617

Allocation Basis: Number of Paychecks, FY 2009

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.	810	0.0307	694		694		694
INFORMATION TECHNOLOGY	37,537	1.4220	32,173		32,173		32,173
BUDGET AND PLANNING	189	0.0072	162		162		162
ACCOUNTING	1,102	0.0417	945		945		945
PERSONNEL	804	0.0305	689		689	29	718
PURCHASING	1,269	0.0481	1,088		1,088	47	1,135
GENERAL SERVICES	50,007	1.8945	42,861		42,861	1,834	44,695
TREASURER	32,132	1.2173	27,540		27,540	1,178	28,718
SECRETARY OF STATE	10,082	0.3819	8,641		8,641	370	9,011
SECURITY	352	0.0133	302		302	13	315
REVENUE	144,028	5.4563	123,446		123,446	5,281	128,727
LEGISLATURE	13,835	0.5241	11,858		11,858	507	12,365
JUDICIARY	49,588	1.8786	42,502		42,502	1,818	44,320
GOVERNOR	988	0.0374	847		847	36	883
LT. GOVERNOR	307	0.0116	263		263	11	274
AUDITOR	2,207	0.0836	1,892		1,892	81	1,973
ATTORNEY GENERAL	14,940	0.5660	12,805		12,805	548	13,353
AGRICULTURE	22,568	0.8550	19,343		19,343	827	20,170
INSURANCE	25,466	0.9648	21,827		21,827	934	22,761
CONSERVATION	86,924	3.2930	74,502		74,502	3,187	77,689
ECONOMIC DEVELOPMENT	49,592	1.8787	42,505		42,505	1,818	44,323
EDUCATION	460,385	17.4412	394,594		394,594	16,880	411,474
HIGHER EDUCATION	6,819	0.2583	5,845		5,845	250	6,095
HEALTH	210,511	7.9750	180,428		180,428	7,718	188,146
HIGHWAYS	471,487	17.8618	404,109		404,109	17,289	421,398
LABOR	62,272	2.3591	53,373		53,373	2,283	55,656
MENTAL HEALTH	132,626	5.0244	113,673		113,673	4,863	118,536
NATURAL RESOURCES	104,573	3.9616	89,629		89,629	3,834	93,463



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
PUBLIC SAFETY	113,472	4.2988	97,256		97,256	4,160	101,416
SOCIAL SERVICES	305,266	11.5647	261,642		261,642	11,193	272,835
CORRECTIONS	152,408	5.7738	130,628		130,628	5,588	136,216
ALL OTHER	75,097	2.8450	64,365		64,365	2,753	67,118
SubTotal	2,639,643	100.0000	2,262,427		2,262,427	95,330	2,357,757
Total	2,639,643	100.0000	2,262,427		2,262,427	95,330	2,357,757

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	94,793		94,793	3,994	98,787
SubTotal	100	100.0000	94,793		94,793	3,994	98,787
Total	100	100.0000	94,793		94,793	3,994	98,787

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
COMM. OF ADMIN.	1,176	482	694	0
INFORMATION	52,235	20,062	32,173	0
BUDGET AND PLANNING	696	534	162	0
ACCOUNTING	1,936	991	945	0
PERSONNEL	2,116	1,398	718	0
PURCHASING	2,167	1,032	1,135	0
GENERAL SERVICES	46,384	1,689	44,695	0
TREASURER	29,691	973	28,718	0
SECRETARY OF STATE	14,151	5,140	9,011	0
SECURITY	1,000	685	315	0
REVENUE	156,874	28,147	128,727	0
LEGISLATURE	25,461	13,096	12,365	0
JUDICIARY	120,465	76,145	44,320	0
GOVERNOR	1,347	464	883	0
LT. GOVERNOR	387	113	274	0
AUDITOR	4,337	2,364	1,973	0
ATTORNEY GENERAL	21,376	8,023	13,353	0
AGRICULTURE	28,385	8,215	20,170	0
INSURANCE	33,246	10,485	22,761	0
CONSERVATION	114,789	37,100	77,689	0
ECONOMIC DEVELOPMENT	60,830	16,507	44,323	0
EDUCATION	450,815	39,341	411,474	0
HIGHER EDUCATION	7,489	1,394	6,095	0
HEALTH	224,003	35,857	188,146	0
HIGHWAYS	547,488	126,090	421,398	0
LABOR	70,317	14,661	55,656	0
MENTAL HEALTH	292,788	174,252	118,536	0
NATURAL RESOURCES	131,098	37,635	93,463	0
PUBLIC SAFETY	201,986	100,570	101,416	0
SOCIAL SERVICES	435,246	162,411	272,835	0
CORRECTIONS	353,216	217,000	136,216	0
ALL OTHER	176,666	10,761	67,118	98,787



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	3,610,161	1,153,617	2,357,757	98,787



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:	2,701,068			2,701,068
BUILDING USE	65,130		65,130	
EQUIPMENT USE	8,509		8,509	
RETIREMENT/GROUP INSURANCE	802,669		802,669	
OASDHI	173,025		173,025	
BUILDING RENTAL	229,832		229,832	
WORKER'S COMPENSATION	2,468		2,468	
INSURANCE	44		44	
COMM. OF ADMIN.	59,255	6,782	66,037	
BUDGET AND PLANNING	5,705	449	6,154	
ACCOUNTING	2,029	87	2,116	
PURCHASING		50	50	
GENERAL SERVICES		853	853	
TREASURER		90	90	
SECRETARY OF STATE		6,838	6,838	
SECURITY		22,099	22,099	
REVENUE		89	89	
Total Allocated Additions:	<u>1,348,666</u>	<u>37,337</u>	<u>1,386,003</u>	<u>1,386,003</u>
Total To Be Allocated:	<u><u>4,049,734</u></u>	<u><u>37,337</u></u>		<u><u>4,087,071</u></u>



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

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
Wages & Benefits				
Salaries & Wages	2,446,450	0	2,394,329	52,121
Other Expense & Cost				
Departmental Expenditures	254,618	0	82,889	171,729
Departmental Totals				
Total Expenditures	2,701,068	0	2,477,218	223,850
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	2,701,068	0	2,477,218	223,850
Allocation Step 1				
Inbound- All Others	1,348,666	1,348,666	0	0
Reallocate Admin Costs		(1,348,666)	1,236,895	111,771
1st Allocation	4,049,734	0	3,714,113	335,621
Allocation Step 2				
Inbound- All Others	37,337	37,337	0	0
Reallocate Admin Costs		(37,337)	34,243	3,094
2nd Allocation	37,337	0	34,243	3,094
Total For 21 PERSONNEL				
Total Allocated	4,087,071	0	3,748,356	338,715



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.	1,834	4.8690	180,840		180,840		180,840
SECURITY	9	0.0239	887		887	9	896
REVENUE	1,315	3.4911	129,664		129,664	1,257	130,921
AGRICULTURE	266	0.7062	26,229		26,229	254	26,483
INSURANCE	285	0.7566	28,102		28,102	272	28,374
ECONOMIC DEVELOPMENT	861	2.2858	84,898		84,898	823	85,721
HEALTH	1,706	4.5292	168,218		168,218	1,630	169,848
LABOR	650	1.7256	64,093		64,093	621	64,714
MENTAL HEALTH	7,744	20.5591	763,589		763,589	7,400	770,989
NATURAL RESOURCES	1,582	4.2000	155,991		155,991	1,512	157,503
PUBLIC SAFETY	2,326	6.1752	229,353		229,353	2,223	231,576
SOCIAL SERVICES	8,057	21.3901	794,452		794,452	7,699	802,151
CORRECTIONS	11,032	29.2882	1,087,797		1,087,797	10,543	1,098,340
SubTotal	37,667	100.0000	3,714,113		3,714,113	34,243	3,748,356
Total	37,667	100.0000	3,714,113		3,714,113	34,243	3,748,356

Allocation Basis: Average Number of Merit & UCP Employees, FY 2009

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	335,621		335,621	3,094	338,715
SubTotal	100	100.0000	335,621		335,621	3,094	338,715
Total	100	100.0000	335,621		335,621	3,094	338,715

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.	180,840	180,840	0
SECURITY	896	896	0
REVENUE	130,921	130,921	0
AGRICULTURE	26,483	26,483	0
INSURANCE	28,374	28,374	0
ECONOMIC DEVELOPMENT	85,721	85,721	0
HEALTH	169,848	169,848	0
LABOR	64,714	64,714	0
MENTAL HEALTH	770,989	770,989	0
NATURAL RESOURCES	157,503	157,503	0
PUBLIC SAFETY	231,576	231,576	0
SOCIAL SERVICES	802,151	802,151	0
CORRECTIONS	1,098,340	1,098,340	0
ALL OTHER	338,715	0	338,715
Direct Billed	0	0	0
Total	4,087,071	3,748,356	338,715



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 2009.

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:	3,436,401			3,436,401
BUILDING USE	32,889		32,889	
EQUIPMENT USE	72,676		72,676	
RETIREMENT/GROUP INSURANCE	732,476		732,476	
OASDHI	160,758		160,758	
BUILDING RENTAL	154,296		154,296	
WORKER'S COMPENSATION	968		968	
INSURANCE	33		33	
COMM. OF ADMIN.	44,041	5,041	49,082	
BUDGET AND PLANNING	8,501	670	9,171	
ACCOUNTING	2,077	90	2,167	
PURCHASING		297	297	
GENERAL SERVICES		643	643	
TREASURER		90	90	
SECRETARY OF STATE		146	146	
SECURITY		13,110	13,110	
REVENUE		61	61	
Total Allocated Additions:	1,208,715	20,148	1,228,863	1,228,863
Capital Outlay	(11,712)			
Refunds	(152,910)			
Total Departmental Cost Adjustments:	(164,622)			(164,622)
Total To Be Allocated:	4,480,494	20,148		4,500,642

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

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,188,578	0	1,556,129	632,449
Other Expense & Cost				
Departmental Expenditures	1,247,823	0	225,897	1,021,926
Departmental Totals				
Total Expenditures	3,436,401	0	1,782,026	1,654,375
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(11,712)	0	(1,537)	(10,175)
Refunds	(152,910)	0	(150,000)	(2,910)
Functional Cost	3,271,779	0	1,630,489	1,641,290
Allocation Step 1				
Inbound- All Others	1,208,715	1,208,715	0	0
Reallocate Admin Costs		(1,208,715)	602,362	606,353
1st Allocation	4,480,494	0	2,232,851	2,247,643
Allocation Step 2				
Inbound- All Others	20,148	20,148	0	0
Reallocate Admin Costs		(20,148)	10,041	10,107
2nd Allocation	20,148	0	10,041	10,107
Total For 22 PURCHASING				
Total Allocated	4,500,642	0	2,242,892	2,257,750



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.	4,807	0.0006	14		14		14
INFORMATION TECHNOLOGY	88,466,568	11.3021	252,360		252,360		252,360
BUDGET AND PLANNING	980	0.0001	3		3		3
ACCOUNTING	13,413	0.0017	38		38		38
PERSONNEL	17,635	0.0023	50		50		50
PURCHASING	104,256	0.0133	297		297		297
GENERAL SERVICES	8,547,236	1.0920	24,382		24,382	124	24,506
TREASURER	946,200	0.1209	2,699		2,699	14	2,713
SECRETARY OF STATE	7,289,513	0.9313	20,794		20,794	105	20,899
SECURITY	163,686	0.0209	467		467	2	469
REVENUE	14,166,135	1.8098	40,410		40,410	205	40,615
LT. GOVERNOR	536,620	0.0686	1,531		1,531	8	1,539
AUDITOR	682,383	0.0872	1,947		1,947	10	1,957
ATTORNEY GENERAL	797,539	0.1019	2,275		2,275	12	2,287
AGRICULTURE	1,680,052	0.2146	4,793		4,793	24	4,817
INSURANCE	2,040,185	0.2606	5,820		5,820	30	5,850
CONSERVATION	14,827,319	1.8943	42,296		42,296	214	42,510
ECONOMIC DEVELOPMENT	23,290,906	2.9756	66,440		66,440	337	66,777
EDUCATION	64,662,595	8.2610	184,457		184,457	935	185,392
HIGHER EDUCATION	9,198,248	1.1751	26,239		26,239	133	26,372
HEALTH	58,766,437	7.5078	167,637		167,637	850	168,487
LABOR	1,611,525	0.2059	4,597		4,597	23	4,620
MENTAL HEALTH	52,841,570	6.7508	150,736		150,736	764	151,500
NATURAL RESOURCES	12,317,219	1.5736	35,136		35,136	178	35,314
PUBLIC SAFETY	41,807,137	5.3411	119,259		119,259	605	119,864
SOCIAL SERVICES	174,515,585	22.2954	497,824		497,824	2,524	500,348
CORRECTIONS	194,115,606	24.7995	553,735		553,735	2,809	556,544
ALL OTHER	9,330,072	1.1920	26,615		26,615	135	26,750



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	782,741,427	100.0000	2,232,851		2,232,851	10,041	2,242,892
Total	782,741,427	100.0000	2,232,851		2,232,851	10,041	2,242,892

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsoft Access Query from SAM II Data Warehouse



MAXIMUS

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

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	2,247,643		2,247,643	10,107	2,257,750
SubTotal	100	100.0000	2,247,643		2,247,643	10,107	2,257,750
Total	100	100.0000	2,247,643		2,247,643	10,107	2,257,750

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.	14	14	0
INFORMATION	252,360	252,360	0
BUDGET AND PLANNING	3	3	0
ACCOUNTING	38	38	0
PERSONNEL	50	50	0
PURCHASING	297	297	0
GENERAL SERVICES	24,506	24,506	0
TREASURER	2,713	2,713	0
SECRETARY OF STATE	20,899	20,899	0
SECURITY	469	469	0
REVENUE	40,615	40,615	0
LT. GOVERNOR	1,539	1,539	0
AUDITOR	1,957	1,957	0
ATTORNEY GENERAL	2,287	2,287	0
AGRICULTURE	4,817	4,817	0
INSURANCE	5,850	5,850	0
CONSERVATION	42,510	42,510	0
ECONOMIC DEVELOPMENT	66,777	66,777	0
EDUCATION	185,392	185,392	0
HIGHER EDUCATION	26,372	26,372	0
HEALTH	168,487	168,487	0
LABOR	4,620	4,620	0
MENTAL HEALTH	151,500	151,500	0
NATURAL RESOURCES	35,314	35,314	0
PUBLIC SAFETY	119,864	119,864	0
SOCIAL SERVICES	500,348	500,348	0
CORRECTIONS	556,544	556,544	0
ALL OTHER	2,284,500	26,750	2,257,750
Direct Billed	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Total	4,500,642	2,242,892	2,257,750



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:	33,286,866			33,286,866
BUILDING USE	42,011		42,011	
EQUIPMENT USE	367,171		367,171	
RETIREMENT/GROUP INSURANCE	303,277		303,277	
OASDHI	51,967		51,967	
BUILDING RENTAL	293,216		293,216	
WORKER'S COMPENSATION	10,595		10,595	
INSURANCE	24,299		24,299	
COMM. OF ADMIN.	71,266	8,157	79,423	
BUDGET AND PLANNING	8,274	652	8,926	
ACCOUNTING	44,480	1,904	46,384	
PURCHASING	24,382	124	24,506	
GENERAL SERVICES		1,030	1,030	
TREASURER		1,829	1,829	
SECRETARY OF STATE		342	342	
SECURITY		8,990	8,990	
REVENUE		1,037	1,037	
Total Allocated Additions:	1,240,938	24,065	1,265,003	1,265,003
Capital Outlay - Departmental	(339,668)			
Unallowable Risk Management	(18,982,430)			
Total Departmental Cost Adjustments:	(19,322,098)			(19,322,098)
Total To Be Allocated:	15,205,706	24,065		15,229,771

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

	Total	General & Admin	RISK MANAGEMENT	SECTION II	OTHER
Wages & Benefits					
Salaries & Wages	2,814,583	0	621,379	2,193,204	0
Other Expense & Cost					
Departmental Expenditures	30,091,063	0	19,017,389	9,936,245	1,137,429
General and Administrative	381,220	0	84,162	297,058	0
Departmental Totals					
Total Expenditures	33,286,866	0	19,722,930	12,426,507	1,137,429
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Capital Outlay - Departmental	(339,668)	0	0	(339,668)	0
Unallowable Risk Management	(18,982,430)	0	(18,982,430)	0	0
Functional Cost					
Functional Cost	13,964,768	0	740,500	12,086,839	1,137,429
Allocation Step 1					
Inbound- All Others	1,240,938	1,240,938	0	0	0
Reallocate Admin Costs		(1,240,938)	65,802	1,074,062	101,074
1st Allocation	15,205,706	0	806,302	13,160,901	1,238,503
Allocation Step 2					
Inbound- All Others	24,065	24,065	0	0	0
Reallocate Admin Costs		(24,065)	1,276	20,829	1,960
2nd Allocation	24,065	0	1,276	20,829	1,960
Total For 23 GENERAL SERVICES					
Total Allocated	15,229,771	0	807,578	13,181,730	1,240,463



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.	28	0.0385	310		310		310
INFORMATION TECHNOLOGY	1,153	1.5844	12,775		12,775		12,775
BUDGET AND PLANNING	30	0.0412	332		332		332
ACCOUNTING	58	0.0797	643		643		643
PERSONNEL	77	0.1058	853		853		853
PURCHASING	58	0.0797	643		643		643
GENERAL SERVICES	93	0.1278	1,030		1,030		1,030
TREASURER	51	0.0701	565		565	1	566
SECRETARY OF STATE	272	0.3738	3,014		3,014	5	3,019
SECURITY	37	0.0508	410		410	1	411
REVENUE	1,487	2.0434	16,476		16,476	27	16,503
LEGISLATURE	716	0.9839	7,933		7,933	13	7,946
JUDICIARY	4,313	5.9267	47,787		47,787	77	47,864
GOVERNOR	24	0.0330	266		266		266
LT. GOVERNOR	6	0.0082	66		66		66
AUDITOR	124	0.1704	1,374		1,374	2	1,376
ATTORNEY GENERAL	420	0.5771	4,654		4,654	8	4,662
AGRICULTURE	494	0.6788	5,473		5,473	9	5,482
INSURANCE	741	1.0182	8,210		8,210	13	8,223
CONSERVATION	2,085	2.8651	23,101		23,101	37	23,138
ECONOMIC DEVELOPMENT	994	1.3659	11,013		11,013	18	11,031
EDUCATION	2,760	3.7927	30,580		30,580	49	30,629
HIGHER EDUCATION	73	0.1003	809		809	1	810
HEALTH	1,927	2.6480	21,351		21,351	34	21,385
HIGHWAYS	6,969	9.5765	77,215		77,215	125	77,340
LABOR	777	1.0677	8,609		8,609	14	8,623
MENTAL HEALTH	9,613	13.2098	106,510		106,510	172	106,682
NATURAL RESOURCES	2,121	2.9146	23,500		23,500	38	23,538



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
PUBLIC SAFETY	5,375	7.3861	59,554		59,554	96	59,650
SOCIAL SERVICES	8,584	11.7957	95,109		95,109	154	95,263
CORRECTIONS	11,363	15.6146	125,904		125,904	204	126,108
ALL OTHER	9,949	13.6715	110,233		110,233	178	110,411
SubTotal	72,772	100.0000	806,302		806,302	1,276	807,578
Total	72,772	100.0000	806,302		806,302	1,276	807,578

Allocation Basis: Total Number of Employees, FY 2009

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	13,160,901		13,160,901	20,829	13,181,730
SubTotal	100	100.0000	13,160,901		13,160,901	20,829	13,181,730
Total	100	100.0000	13,160,901		13,160,901	20,829	13,181,730

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	1,238,503		1,238,503	1,960	1,240,463
SubTotal	100	100.0000	1,238,503		1,238,503	1,960	1,240,463
Total	100	100.0000	1,238,503		1,238,503	1,960	1,240,463

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.	310	310	0	0
INFORMATION	12,775	12,775	0	0
BUDGET AND PLANNING	332	332	0	0
ACCOUNTING	643	643	0	0
PERSONNEL	853	853	0	0
PURCHASING	643	643	0	0
GENERAL SERVICES	1,030	1,030	0	0
TREASURER	566	566	0	0
SECRETARY OF STATE	3,019	3,019	0	0
SECURITY	411	411	0	0
REVENUE	16,503	16,503	0	0
LEGISLATURE	7,946	7,946	0	0
JUDICIARY	47,864	47,864	0	0
GOVERNOR	266	266	0	0
LT. GOVERNOR	66	66	0	0
AUDITOR	1,376	1,376	0	0
ATTORNEY GENERAL	4,662	4,662	0	0
AGRICULTURE	5,482	5,482	0	0
INSURANCE	8,223	8,223	0	0
CONSERVATION	23,138	23,138	0	0
ECONOMIC DEVELOPMENT	11,031	11,031	0	0
EDUCATION	30,629	30,629	0	0
HIGHER EDUCATION	810	810	0	0
HEALTH	21,385	21,385	0	0
HIGHWAYS	77,340	77,340	0	0
LABOR	8,623	8,623	0	0
MENTAL HEALTH	106,682	106,682	0	0
NATURAL RESOURCES	23,538	23,538	0	0
PUBLIC SAFETY	59,650	59,650	0	0
SOCIAL SERVICES	95,263	95,263	0	0
CORRECTIONS	126,108	126,108	0	0
ALL OTHER	14,532,604	110,411	13,181,730	1,240,463

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>15,229,771</u>	<u>807,578</u>	<u>13,181,730</u>	<u>1,240,463</u>



**SCHEDULE 16
FISCAL 2009**

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:	30,493,627			30,493,627
BUILDING USE	63,160		63,160	
RETIREMENT/GROUP INSURANCE	675,580		675,580	
OASDHI	150,983		150,983	
BUILDING RENTAL	227,125		227,125	
WORKER'S COMPENSATION	734		734	
UNEMPLOYMENT COMPENSATION	5,845		5,845	
INSURANCE	29		29	
BUDGET AND PLANNING	8,123	640	8,763	
ACCOUNTING	28,473	1,218	29,691	
PURCHASING	2,699	14	2,713	
GENERAL SERVICES	565	1	566	
TREASURER		1,170	1,170	
SECRETARY OF STATE		36,435	36,435	
SECURITY		17,605	17,605	
REVENUE		68	68	
Total Allocated Additions:	1,163,316	57,151	1,220,467	1,220,467
Capital Outlay	(127,504)			
Refunds	(27,077,032)			
Stmulus	(1,883)			
Total Departmental Cost Adjustments:	(27,206,419)			(27,206,419)
Total To Be Allocated:	4,450,524	57,151		4,507,675

Schedule .3 - Costs Allocated By Activity
For Department TREASURER

Table with 5 columns: Category, Total, General & Admin, DISBURSEMENTS, GENERAL GOV'T. Rows include Wages & Benefits, Other Expense & Cost, Departmental Totals, Deductions, Cost Adjustments, Functional Cost, Allocation Step 1, Allocation Step 2, and Total For 24 TREASURER.



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.	1,448	0.0242	51		51		51
INFORMATION TECHNOLOGY	64,073	1.0715	2,247		2,247		2,247
BUDGET AND PLANNING	895	0.0150	31		31		31
ACCOUNTING	2,413	0.0404	85		85		85
PERSONNEL	2,576	0.0431	90		90		90
PURCHASING	2,577	0.0431	90		90		90
GENERAL SERVICES	52,149	0.8721	1,829		1,829		1,829
TREASURER	33,366	0.5580	1,170		1,170		1,170
SECRETARY OF STATE	16,600	0.2776	582		582	8	590
SECURITY	1,221	0.0204	43		43	1	44
REVENUE	1,505,752	25.1812	52,811		52,811	696	53,507
LEGISLATURE	30,443	0.5091	1,068		1,068	14	1,082
JUDICIARY	146,155	2.4442	5,126		5,126	68	5,194
GOVERNOR	1,576	0.0264	55		55	1	56
LT. GOVERNOR	450	0.0075	16		16		16
AUDITOR	5,205	0.0870	183		183	2	185
ATTORNEY GENERAL	25,115	0.4200	881		881	12	893
AGRICULTURE	32,986	0.5516	1,157		1,157	15	1,172
INSURANCE	38,763	0.6482	1,360		1,360	18	1,378
CONSERVATION	133,975	2.2405	4,699		4,699	62	4,761
ECONOMIC DEVELOPMENT	70,527	1.1794	2,474		2,474	33	2,507
EDUCATION	510,276	8.5335	17,897		17,897	236	18,133
HIGHER EDUCATION	8,587	0.1436	301		301	4	305
HEALTH	255,985	4.2809	8,978		8,978	118	9,096
HIGHWAYS	631,394	10.5589	22,145		22,145	292	22,437
LABOR	80,866	1.3523	2,836		2,836	37	2,873
MENTAL HEALTH	353,611	5.9135	12,402		12,402	164	12,566
NATURAL RESOURCES	152,302	2.5470	5,342		5,342	70	5,412



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
PUBLIC SAFETY	241,014	4.0305	8,453		8,453	112	8,565
SOCIAL SERVICES	1,061,054	17.7442	37,214		37,214	491	37,705
CORRECTIONS	427,609	7.1510	14,998		14,998	198	15,196
ALL OTHER	88,744	1.4841	3,113		3,113	41	3,154
SubTotal	5,979,707	100.0000	209,727		209,727	2,693	212,420
Total	5,979,707	100.0000	209,727		209,727	2,693	212,420

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



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**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	4,240,797		4,240,797	54,458	4,295,255
SubTotal	100	100.0000	4,240,797		4,240,797	54,458	4,295,255
Total	100	100.0000	4,240,797		4,240,797	54,458	4,295,255

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
COMM. OF ADMIN.	51	51	0
INFORMATION	2,247	2,247	0
BUDGET AND PLANNING	31	31	0
ACCOUNTING	85	85	0
PERSONNEL	90	90	0
PURCHASING	90	90	0
GENERAL SERVICES	1,829	1,829	0
TREASURER	1,170	1,170	0
SECRETARY OF STATE	590	590	0
SECURITY	44	44	0
REVENUE	53,507	53,507	0
LEGISLATURE	1,082	1,082	0
JUDICIARY	5,194	5,194	0
GOVERNOR	56	56	0
LT. GOVERNOR	16	16	0
AUDITOR	185	185	0
ATTORNEY GENERAL	893	893	0
AGRICULTURE	1,172	1,172	0
INSURANCE	1,378	1,378	0
CONSERVATION	4,761	4,761	0
ECONOMIC DEVELOPMENT	2,507	2,507	0
EDUCATION	18,133	18,133	0
HIGHER EDUCATION	305	305	0
HEALTH	9,096	9,096	0
HIGHWAYS	22,437	22,437	0
LABOR	2,873	2,873	0
MENTAL HEALTH	12,566	12,566	0
NATURAL RESOURCES	5,412	5,412	0
PUBLIC SAFETY	8,565	8,565	0
SOCIAL SERVICES	37,705	37,705	0
CORRECTIONS	15,196	15,196	0
ALL OTHER	4,298,409	3,154	4,295,255

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>4,507,675</u>	<u>212,420</u>	<u>4,295,255</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:	33,930,728			33,930,728
BUILDING USE	560,962		560,962	
RETIREMENT/GROUP INSURANCE	3,335,531		3,335,531	
OASDHI	702,721		702,721	
BUILDING RENTAL	1,469,971		1,469,971	
WORKER'S COMPENSATION	47,348		47,348	
UNEMPLOYMENT COMPENSATION	7,090		7,090	
INSURANCE	157		157	
BUDGET AND PLANNING	10,881	857	11,738	
ACCOUNTING	13,569	582	14,151	
PURCHASING	20,794	105	20,899	
GENERAL SERVICES	3,014	5	3,019	
TREASURER	582	8	590	
SECRETARY OF STATE		243,744	243,744	
SECURITY		89,521	89,521	
REVENUE		983	983	
Total Allocated Additions:	<u>6,172,620</u>	<u>335,805</u>	<u>6,508,425</u>	6,508,425
Capital Outlay - Departmental	(106,560)			
Capital Outlay - G & A	(399,076)			
Postage	(4,842)			
Total Departmental Cost Adjustments:	<u>(510,478)</u>			(510,478)
Total To Be Allocated:	<u><u>39,592,870</u></u>	<u><u>335,805</u></u>		<u><u>39,928,675</u></u>

MAXIMUS

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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	7,594,903	0	2,162,715	5,432,188
Other Expense & Cost				
Departmental Expenditures	21,815,803	0	776,447	21,039,356
General and Administrative	4,520,022	0	1,287,116	3,232,906
Departmental Totals				
Total Expenditures	33,930,728	0	4,226,278	29,704,450
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(106,560)	0	(31,463)	(75,097)
Capital Outlay - G & A	(399,076)	0	(113,640)	(285,436)
Postage	(4,842)	0	(1,379)	(3,463)
Functional Cost	33,420,250	0	4,079,796	29,340,454
Allocation Step 1				
Inbound- All Others	6,172,620	6,172,620	0	0
Reallocate Admin Costs		(6,172,620)	753,529	5,419,091
1st Allocation	39,592,870	0	4,833,325	34,759,545
Allocation Step 2				
Inbound- All Others	335,805	335,805	0	0
Reallocate Admin Costs		(335,805)	40,994	294,811
2nd Allocation	335,805	0	40,994	294,811
Total For 25 SECRETARY OF STATE				
Total Allocated	39,928,675	0	4,874,319	35,054,356



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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.	71	0.0239	1,156		1,156		1,156
INFORMATION TECHNOLOGY	673	0.2267	10,956		10,956		10,956
BUDGET AND PLANNING	1	0.0003	16		16		16
ACCOUNTING	6,955	2.3426	113,227		113,227		113,227
PERSONNEL	420	0.1415	6,838		6,838		6,838
PURCHASING	9	0.0030	146		146		146
GENERAL SERVICES	21	0.0071	342		342		342
TREASURER	2,238	0.7538	36,435		36,435		36,435
SECRETARY OF STATE	14,972	5.0430	243,744		243,744		243,744
SECURITY	61	0.0205	993		993	9	1,002
REVENUE	1,479	0.4982	24,078		24,078	223	24,301
LEGISLATURE	1,395	0.4699	22,711		22,711	211	22,922
JUDICIARY	34,284	11.5478	558,142		558,142	5,176	563,318
GOVERNOR	50	0.0168	814		814	8	822
LT. GOVERNOR	141	0.0475	2,295		2,295	21	2,316
AUDITOR	2,356	0.7936	38,356		38,356	356	38,712
ATTORNEY GENERAL	50,381	16.9696	820,200		820,200	7,606	827,806
AGRICULTURE	892	0.3005	14,522		14,522	135	14,657
INSURANCE	10,712	3.6081	174,391		174,391	1,617	176,008
CONSERVATION	326	0.1098	5,307		5,307	49	5,356
ECONOMIC DEVELOPMENT	3,445	1.1604	56,084		56,084	520	56,604
EDUCATION	5,154	1.7360	83,907		83,907	778	84,685
HIGHER EDUCATION	1,399	0.4712	22,776		22,776	211	22,987
HEALTH	15,439	5.2003	251,346		251,346	2,331	253,677
HIGHWAYS	1,746	0.5881	28,425		28,425	264	28,689
LABOR	15,352	5.1710	249,930		249,930	2,318	252,248
MENTAL HEALTH	8,082	2.7222	131,575		131,575	1,220	132,795
NATURAL RESOURCES	9,990	3.3649	162,637		162,637	1,508	164,145



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

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	15,708	5.2909	255,726		255,726	2,372	258,098
SOCIAL SERVICES	38,886	13.0979	633,063		633,063	5,871	638,934
CORRECTIONS	47,176	15.8902	768,023		768,023	7,122	775,145
ALL OTHER	7,074	2.3827	115,164		115,164	1,068	116,232
SubTotal	296,888	100.0000	4,833,325		4,833,325	40,994	4,874,319
Total	296,888	100.0000	4,833,325		4,833,325	40,994	4,874,319

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	34,759,545		34,759,545	294,811	35,054,356
SubTotal	100	100.0000	34,759,545		34,759,545	294,811	35,054,356
Total	100	100.0000	34,759,545		34,759,545	294,811	35,054,356

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.	1,156	1,156	0
INFORMATION	10,956	10,956	0
BUDGET AND PLANNING	16	16	0
ACCOUNTING	113,227	113,227	0
PERSONNEL	6,838	6,838	0
PURCHASING	146	146	0
GENERAL SERVICES	342	342	0
TREASURER	36,435	36,435	0
SECRETARY OF STATE	243,744	243,744	0
SECURITY	1,002	1,002	0
REVENUE	24,301	24,301	0
LEGISLATURE	22,922	22,922	0
JUDICIARY	563,318	563,318	0
GOVERNOR	822	822	0
LT. GOVERNOR	2,316	2,316	0
AUDITOR	38,712	38,712	0
ATTORNEY GENERAL	827,806	827,806	0
AGRICULTURE	14,657	14,657	0
INSURANCE	176,008	176,008	0
CONSERVATION	5,356	5,356	0
ECONOMIC DEVELOPMENT	56,604	56,604	0
EDUCATION	84,685	84,685	0
HIGHER EDUCATION	22,987	22,987	0
HEALTH	253,677	253,677	0
HIGHWAYS	28,689	28,689	0
LABOR	252,248	252,248	0
MENTAL HEALTH	132,795	132,795	0
NATURAL RESOURCES	164,145	164,145	0
PUBLIC SAFETY	258,098	258,098	0
SOCIAL SERVICES	638,934	638,934	0
CORRECTIONS	775,145	775,145	0
ALL OTHER	35,170,588	116,232	35,054,356

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
Direct Billed	0	0	0
Total	39,928,675	4,874,319	35,054,356



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:	1,578,884			1,578,884
BUILDING USE	8,789		8,789	
RETIREMENT/GROUP INSURANCE	481,681		481,681	
OASDHI	105,442		105,442	
UNEMPLOYMENT COMPENSATION	2,375		2,375	
INSURANCE	21		21	
BUDGET AND PLANNING	3,476	274	3,750	
ACCOUNTING	959	41	1,000	
PERSONNEL	887	9	896	
PURCHASING	467	2	469	
GENERAL SERVICES	410	1	411	
TREASURER	43	1	44	
SECRETARY OF STATE	993	9	1,002	
SECURITY		13,484	13,484	
Total Allocated Additions:	605,543	13,821	619,364	619,364
Capital Outlay - Departmental	(28,542)			
Capital Outlay - G & A	(82)			
Unallowable Security	(191,208)			
Total Departmental Cost Adjustments:	(219,832)			(219,832)
Total To Be Allocated:	1,964,595	13,821		1,978,416

Schedule .3 - Costs Allocated By Activity For Department SECURITY

Table with 4 columns: Description, Total, General & Admin, SECURITY. Rows include Wages & Benefits, Other Expense & Cost, Departmental Totals, Deductions, Cost Adjustments, Functional Cost, Allocation Step 1, Allocation Step 2, and Total For 26 SECURITY.



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.	31	0.5910	11,612		11,612		11,612
INFORMATION TECHNOLOGY	466	8.8847	174,547		174,547		174,547
BUDGET AND PLANNING	30	0.5720	11,237		11,237		11,237
ACCOUNTING	50	0.9533	18,728		18,728		18,728
PERSONNEL	59	1.1249	22,099		22,099		22,099
PURCHASING	35	0.6673	13,110		13,110		13,110
GENERAL SERVICES	24	0.4576	8,990		8,990		8,990
TREASURER	47	0.8961	17,605		17,605		17,605
SECRETARY OF STATE	239	4.5567	89,521		89,521		89,521
SECURITY	36	0.6864	13,484		13,484		13,484
REVENUE	1,010	19.2563	378,310		378,310	3,303	381,613
LEGISLATURE	475	9.0562	177,919		177,919	1,553	179,472
JUDICIARY	68	1.2965	25,470		25,470	222	25,692
GOVERNOR	16	0.3051	5,993		5,993	52	6,045
LT. GOVERNOR	6	0.1144	2,247		2,247	20	2,267
AUDITOR	90	1.7159	33,711		33,711	294	34,005
ATTORNEY GENERAL	188	3.5844	70,418		70,418	615	71,033
AGRICULTURE	108	2.0591	40,453		40,453	353	40,806
INSURANCE	169	3.2221	63,302		63,302	552	63,854
ECONOMIC DEVELOPMENT	157	2.9933	58,807		58,807	513	59,320
EDUCATION	315	6.0057	117,988		117,988	1,030	119,018
HEALTH	91	1.7350	34,085		34,085	297	34,382
HIGHWAYS	532	10.1430	199,269		199,269	1,739	201,008
MENTAL HEALTH	1	0.0191	375		375	3	378
NATURAL RESOURCES	401	7.6454	150,201		150,201	1,311	151,512
PUBLIC SAFETY	127	2.4214	47,570		47,570	415	47,985
SOCIAL SERVICES	288	5.4909	107,875		107,875	941	108,816
ALL OTHER	186	3.5462	69,669		69,669	608	70,277



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	5,245	100.0000	1,964,595		1,964,595	13,821	1,978,416
Total	5,245	100.0000	1,964,595		1,964,595	13,821	1,978,416

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.	11,612	11,612
INFORMATION	174,547	174,547
BUDGET AND PLANNING	11,237	11,237
ACCOUNTING	18,728	18,728
PERSONNEL	22,099	22,099
PURCHASING	13,110	13,110
GENERAL SERVICES	8,990	8,990
TREASURER	17,605	17,605
SECRETARY OF STATE	89,521	89,521
SECURITY	13,484	13,484
REVENUE	381,613	381,613
LEGISLATURE	179,472	179,472
JUDICIARY	25,692	25,692
GOVERNOR	6,045	6,045
LT. GOVERNOR	2,267	2,267
AUDITOR	34,005	34,005
ATTORNEY GENERAL	71,033	71,033
AGRICULTURE	40,806	40,806
INSURANCE	63,854	63,854
ECONOMIC DEVELOPMENT	59,320	59,320
EDUCATION	119,018	119,018
HEALTH	34,382	34,382
HIGHWAYS	201,008	201,008
MENTAL HEALTH	378	378
NATURAL RESOURCES	151,512	151,512
PUBLIC SAFETY	47,985	47,985
SOCIAL SERVICES	108,816	108,816
ALL OTHER	70,277	70,277
Direct Billed	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Total	<u>1,978,416</u>	<u>1,978,416</u>



SCHEDULE 19
FISCAL 2009

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:	1,878,003,780			1,878,003,780
BUILDING USE	701,872		701,872	
RETIREMENT/GROUP INSURANCE	17,614,218		17,614,218	
OASDHI	3,519,083		3,519,083	
BUILDING RENTAL	3,838,282		3,838,282	
WORKER'S COMPENSATION	28,567		28,567	
UNEMPLOYMENT COMPENSATION	55,613		55,613	
INSURANCE	881		881	
BUDGET AND PLANNING	91,654	7,219	98,873	
ACCOUNTING	150,433	6,441	156,874	
PERSONNEL	129,664	1,257	130,921	
PURCHASING	40,410	205	40,615	
GENERAL SERVICES	16,476	27	16,503	
TREASURER	52,811	696	53,507	
SECRETARY OF STATE	24,078	223	24,301	
SECURITY	378,310	3,303	381,613	
REVENUE		90,304	90,304	
Total Allocated Additions:	26,642,352	109,675	26,752,027	26,752,027
Capital Outlay - Departmental	(611,195)			
Capital Outlay - G & A	(119,024)			
Refunds	(1,455,476,932)			
Total Departmental Cost Adjustments:	(1,456,207,151)			(1,456,207,151)
Total To Be Allocated:	448,438,981	109,675		448,548,656

Schedule .3 - Costs Allocated By Activity
For Department REVENUE

Table with 5 columns: Category, Total, General & Admin, CASHIER, GENERAL GOV'T. Rows include Wages & Benefits, Other Expense & Cost, Departmental Totals, Deductions, Cost Adjustments, Functional Cost, Allocation Step 1, Allocation Step 2, and Total For 27 REVENUE.



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.	2,399	0.0206	62		62		62
INFORMATION TECHNOLOGY	91,413	0.7830	2,363		2,363		2,363
BUDGET AND PLANNING	2,306	0.0198	60		60		60
ACCOUNTING	136,635	1.1704	3,531		3,531		3,531
PERSONNEL	3,444	0.0295	89		89		89
PURCHASING	2,365	0.0203	61		61		61
GENERAL SERVICES	40,121	0.3437	1,037		1,037		1,037
TREASURER	2,629	0.0225	68		68		68
SECRETARY OF STATE	38,022	0.3257	983		983		983
REVENUE	3,493,874	29.9282	90,304		90,304		90,304
LEGISLATURE	47,676	0.4084	1,232		1,232		1,232
JUDICIARY	267,764	2.2937	6,921		6,921	3	6,924
GOVERNOR	6,268	0.0537	162		162		162
LT. GOVERNOR	1,431	0.0123	37		37		37
AUDITOR	9,953	0.0853	257		257		257
ATTORNEY GENERAL	21,375	0.1831	552		552		552
AGRICULTURE	19,347	0.1657	500		500		500
CONSERVATION	95,037	0.8141	2,456		2,456	1	2,457
ECONOMIC DEVELOPMENT	30,199	0.2587	781		781		781
EDUCATION	965,899	8.2739	24,965		24,965	9	24,974
HIGHER EDUCATION	1,242,125	10.6400	32,104		32,104	12	32,116
HEALTH	352,445	3.0190	9,109		9,109	3	9,112
HIGHWAYS	313,807	2.6881	8,111		8,111	3	8,114
LABOR	9,220	0.0790	238		238		238
MENTAL HEALTH	883,395	7.5672	22,832		22,832	8	22,840
NATURAL RESOURCES	112,443	0.9632	2,906		2,906	1	2,907
PUBLIC SAFETY	342,432	2.9333	8,851		8,851	3	8,854
SOCIAL SERVICES	2,233,995	19.1364	57,740		57,740	23	57,763



All Monetary Values Are \$ Dollars
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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
CORRECTIONS	877,242	7.5144	22,673		22,673	8	22,681
ALL OTHER	28,810	0.2468	745		745		745
SubTotal	11,674,071	100.0000	301,730		301,730	74	301,804
Total	11,674,071	100.0000	301,730		301,730	74	301,804

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse



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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	448,137,251		448,137,251	109,601	448,246,852
SubTotal	100	100.0000	448,137,251		448,137,251	109,601	448,246,852
Total	100	100.0000	448,137,251		448,137,251	109,601	448,246,852

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.	62	62	0
INFORMATION	2,363	2,363	0
BUDGET AND PLANNING	60	60	0
ACCOUNTING	3,531	3,531	0
PERSONNEL	89	89	0
PURCHASING	61	61	0
GENERAL SERVICES	1,037	1,037	0
TREASURER	68	68	0
SECRETARY OF STATE	983	983	0
REVENUE	90,304	90,304	0
LEGISLATURE	1,232	1,232	0
JUDICIARY	6,924	6,924	0
GOVERNOR	162	162	0
LT. GOVERNOR	37	37	0
AUDITOR	257	257	0
ATTORNEY GENERAL	552	552	0
AGRICULTURE	500	500	0
CONSERVATION	2,457	2,457	0
ECONOMIC DEVELOPMENT	781	781	0
EDUCATION	24,974	24,974	0
HIGHER EDUCATION	32,116	32,116	0
HEALTH	9,112	9,112	0
HIGHWAYS	8,114	8,114	0
LABOR	238	238	0
MENTAL HEALTH	22,840	22,840	0
NATURAL RESOURCES	2,907	2,907	0
PUBLIC SAFETY	8,854	8,854	0
SOCIAL SERVICES	57,763	57,763	0
CORRECTIONS	22,681	22,681	0
ALL OTHER	448,247,597	745	448,246,852

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Direct Billed	0	0	0
Total	448,548,656	301,804	448,246,852



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MAXIMUS
Allocated Costs By Department

Detail

Grantee Departments	BUILDING USE	EQUIPMENT USE	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	522,347	0	0	0	0	25,482	0
JUDICIARY	52,065	0	0	0	0	1,061,862	0
GOVERNOR	45,205	0	0	0	0	36,501	0
LT. GOVERNOR	9,784	0	0	0	0	0	0
AUDITOR	64,395	0	0	0	0	663	0
ATTORNEY GENERAL	102,606	0	0	0	0	19,641	0
AGRICULTURE	90,231	0	0	0	0	42,104	0
INSURANCE	231,293	0	0	0	0	33,015	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	177,362	0	0	0	0	85,441	0
EDUCATION	173,783	0	0	0	0	623,986	0
HIGHER EDUCATION	0	0	0	0	0	220	0
HEALTH	748,105	0	0	0	0	130,583	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	87,819	0	0	0	0	196,937	0
MENTAL HEALTH	209,101	0	0	0	0	9,472,858	0
NATURAL RESOURCES	543,514	0	0	0	0	607,420	0
PUBLIC SAFETY	299,321	0	0	0	0	1,528,190	0
SOCIAL SERVICES	880,309	0	0	0	0	2,480,720	0
CORRECTIONS	125,063	0	0	0	0	6,700,042	0
ALL OTHER	268,556	35,943	0	0	1,125,718	3,210,015	0
SubTotal	4,630,859	35,943	0	0	1,125,718	26,255,680	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	4,630,859	35,943	0	0	1,125,718	26,255,680	0



MAXIMUS
Allocated Costs By Department

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	PERSONNEL	PURCHASING
LEGISLATURE	413	0	0	0	25,461	0	0
JUDICIARY	2,490	0	0	38,514	120,465	0	0
GOVERNOR	14	0	0	43,038	1,347	0	0
LT. GOVERNOR	3	0	0	3,913	387	0	1,539
AUDITOR	72	0	0	7,173	4,337	0	1,957
ATTORNEY GENERAL	256	0	0	2,487	21,376	0	2,287
AGRICULTURE	313	0	0	45,402	28,385	26,483	4,817
INSURANCE	728	0	0	35,213	33,246	28,374	5,850
CONSERVATION	1,204	0	0	4,727	114,789	0	42,510
ECONOMIC DEVELOPMENT	596	0	0	51,474	60,830	85,721	66,777
EDUCATION	1,598	0	0	115,461	450,815	0	185,392
HIGHER EDUCATION	224	0	0	92,882	7,489	0	26,372
HEALTH	1,134	0	0	54,775	224,003	169,848	168,487
HIGHWAYS	4,031	0	0	64,312	547,488	0	0
LABOR	449	0	0	37,129	70,317	64,714	4,620
MENTAL HEALTH	5,863	0	0	71,526	292,788	770,989	151,500
NATURAL RESOURCES	1,667	0	0	44,057	131,098	157,503	35,314
PUBLIC SAFETY	44,805	0	0	106,657	201,986	231,576	119,864
SOCIAL SERVICES	5,056	0	0	213,066	435,246	802,151	500,348
CORRECTIONS	10,627	0	0	75,357	353,216	1,098,340	556,544
ALL OTHER	9,344	859,961	186,434,410	1,059,424	176,666	338,715	2,284,500
SubTotal	90,887	859,961	186,434,410	2,166,587	3,301,735	3,774,414	4,158,678
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	90,887	859,961	186,434,410	2,166,587	3,301,735	3,774,414	4,158,678



MAXIMUS
Allocated Costs By Department

Grantee Departments	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated	Roll Forward
LEGISLATURE	7,946	1,082	22,922	179,472	1,232	786,357	0
JUDICIARY	47,864	5,194	563,318	25,692	6,924	1,924,388	0
GOVERNOR	266	56	822	6,045	162	133,456	0
LT. GOVERNOR	66	16	2,316	2,267	37	20,328	0
AUDITOR	1,376	185	38,712	34,005	257	153,132	0
ATTORNEY GENERAL	4,662	893	827,806	71,033	552	1,053,599	0
AGRICULTURE	5,482	1,172	14,657	40,806	500	300,352	0
INSURANCE	8,223	1,378	176,008	63,854	0	617,182	0
CONSERVATION	23,138	4,761	5,356	0	2,457	198,942	0
ECONOMIC DEVELOPMENT	11,031	2,507	56,604	59,320	781	658,444	0
EDUCATION	30,629	18,133	84,685	119,018	24,974	1,828,474	0
HIGHER EDUCATION	810	305	22,987	0	32,116	183,405	0
HEALTH	21,385	9,096	253,677	34,382	9,112	1,824,587	0
HIGHWAYS	77,340	22,437	28,689	201,008	8,114	953,419	0
LABOR	8,623	2,873	252,248	0	238	725,967	0
MENTAL HEALTH	106,682	12,566	132,795	378	22,840	11,249,886	0
NATURAL RESOURCES	23,538	5,412	164,145	151,512	2,907	1,868,087	0
PUBLIC SAFETY	59,650	8,565	258,098	47,985	8,854	2,915,551	0
SOCIAL SERVICES	95,263	37,705	638,934	108,816	57,763	6,255,377	0
CORRECTIONS	126,108	15,196	775,145	0	22,681	9,858,319	0
ALL OTHER	14,532,604	4,298,409	35,170,588	70,277	448,247,597	698,122,727	0
SubTotal	15,192,686	4,447,941	39,490,512	1,215,870	448,450,098	741,631,979	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	15,192,686	4,447,941	39,490,512	1,215,870	448,450,098	741,631,979	0



MAXIMUS
Allocated Costs By Department

Grantee Departments	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	786,357	0	786,357
JUDICIARY	1,924,388	0	1,924,388
GOVERNOR	133,456	0	133,456
LT. GOVERNOR	20,328	0	20,328
AUDITOR	153,132	0	153,132
ATTORNEY GENERAL	1,053,599	0	1,053,599
AGRICULTURE	300,352	0	300,352
INSURANCE	617,182	0	617,182
CONSERVATION	198,942	0	198,942
ECONOMIC DEVELOPMENT	658,444	0	658,444
EDUCATION	1,828,474	0	1,828,474
HIGHER EDUCATION	183,405	0	183,405
HEALTH	1,824,587	0	1,824,587
HIGHWAYS	953,419	0	953,419
LABOR	725,967	0	725,967
MENTAL HEALTH	11,249,886	0	11,249,886
NATURAL RESOURCES	1,868,087	0	1,868,087
PUBLIC SAFETY	2,915,551	0	2,915,551
SOCIAL SERVICES	6,255,377	0	6,255,377
CORRECTIONS	9,858,319	0	9,858,319
ALL OTHER	698,122,727	0	698,122,727
SubTotal	741,631,979	0	741,631,979
Direct Billed	0	0	0
Unallocated	0	0	0
Total	741,631,979	0	741,631,979



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	\$ 2,096,903
Broadway	4,488,871
Capitol	35,522,644
D&C Warehouse	177,223
DEQ Lab	3,465,363
Health Lab	33,249,119
Fletcher Daniels	16,650,933
Howerton	5,647,002
Jefferson	14,085,316
Kirkpatrick Information Center	19,484,254
Lewis and Clark	22,168,966
Mental Health	6,963,375
Mill Creek	7,533,291
Missouri Boulevard	2,414,666
National Guard Complex	10,018,084
Penrose Family Center	6,616,857
Professional Registration	2,487,499
Springfield	6,483,547
St. Joseph	4,763,997
Supreme Court	3,472,666
Truman	70,004,435
Wainwright	18,742,764

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:	6,343,174			6,343,174
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>6,343,174</u>	<u>0</u>	<u>0</u>	<u>6,343,174</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	5,930,754	0	41,938	89,777	710,453
INTEREST CHARGES	412,420	0	0	0	0
Departmental Totals					
Total Expenditures	6,343,174	0	41,938	89,777	710,453
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	6,343,174	0	41,938	89,777	710,453
Allocation Step 1					
1st Allocation	6,343,174	0	41,938	89,777	710,453
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	6,343,174	0	41,938	89,777	710,453



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	664,982	333,019	112,940
INTEREST CHARGES	0	0	0	0	0
Departmental Totals					
Total Expenditures	3,544	69,307	664,982	333,019	112,940
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,544	69,307	664,982	333,019	112,940
Allocation Step 1					
1st Allocation	3,544	69,307	664,982	333,019	112,940
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	3,544	69,307	664,982	333,019	112,940



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

	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MENTAL HEALTH	MILL CREEK
Other Expense & Cost					
BUILDING USE CHARGES	281,706	389,685	443,379	139,268	150,666
INTEREST CHARGES	0	158,608	0	0	0
Departmental Totals					
Total Expenditures	281,706	548,293	443,379	139,268	150,666
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	281,706	548,293	443,379	139,268	150,666
Allocation Step 1					
1st Allocation	281,706	548,293	443,379	139,268	150,666
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	281,706	548,293	443,379	139,268	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	48,293	200,362	132,337	49,750	129,671
INTEREST CHARGES	0	0	0	0	0
Departmental Totals					
Total Expenditures	48,293	200,362	132,337	49,750	129,671
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	48,293	200,362	132,337	49,750	129,671
Allocation Step 1					
1st Allocation	48,293	200,362	132,337	49,750	129,671
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING USE					
Total Allocated	48,293	200,362	132,337	49,750	129,671



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

	ST JOSEPH	SUPREME COURT	TRUMAN	WAINRIGHT
Other Expense & Cost				
BUILDING USE CHARGES	95,280	69,453	1,400,089	374,855
INTEREST CHARGES	17,751	0	236,061	0
Departmental Totals				
Total Expenditures	113,031	69,453	1,636,150	374,855
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	113,031	69,453	1,636,150	374,855
Allocation Step 1				
1st Allocation	113,031	69,453	1,636,150	374,855
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 01 BUILDING USE				
Total Allocated	113,031	69,453	1,636,150	374,855



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	41,938		41,938		41,938
SubTotal	8,888	100.0000	41,938		41,938		41,938
Total	8,888	100.0000	41,938		41,938		41,938

Allocation Basis: Square Footage of Building

Allocation Source: Facilites 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	55,824		55,824		55,824
SOCIAL SERVICES	36,391	37.5459	33,708		33,708		33,708
ALL OTHER	264	0.2724	245		245		245
SubTotal	96,924	100.0000	89,777		89,777		89,777
Total	96,924	100.0000	89,777		89,777		89,777

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	4,309		4,309		4,309
BUDGET AND PLANNING	6,832	2.9121	20,689		20,689		20,689
TREASURER	1,776	0.7570	5,378		5,378		5,378
SECRETARY OF STATE	1,586	0.6760	4,803		4,803		4,803
SECURITY	253	0.1078	766		766		766
LEGISLATURE	172,493	73.5231	522,347		522,347		522,347
GOVERNOR	8,975	3.8255	27,178		27,178		27,178
LT. GOVERNOR	3,231	1.3772	9,784		9,784		9,784
AUDITOR	1,202	0.5123	3,640		3,640		3,640
NATURAL RESOURCES	3,447	1.4692	10,438		10,438		10,438
ALL OTHER	33,393	14.2333	101,121		101,121		101,121
SubTotal	234,611	100.0000	710,453		710,453		710,453
Total	234,611	100.0000	710,453		710,453		710,453

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	664,982		664,982		664,982
SubTotal	89,968	100.0000	664,982		664,982		664,982
Total	89,968	100.0000	664,982		664,982		664,982

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	2,511		2,511		2,511
REVENUE	18,459	13.6736	45,536		45,536		45,536
GOVERNOR	2,426	1.7971	5,985		5,985		5,985
AUDITOR	1,967	1.4571	4,852		4,852		4,852
ATTORNEY GENERAL	8,702	6.4461	21,467		21,467		21,467
INSURANCE	5,288	3.9171	13,045		13,045		13,045
ECONOMIC DEVELOPMENT	4,101	3.0378	10,117		10,117		10,117
EDUCATION	2,462	1.8237	6,073		6,073		6,073
PUBLIC SAFETY	4,863	3.6023	11,996		11,996		11,996
SOCIAL SERVICES	82,979	61.4674	204,698		204,698		204,698
ALL OTHER	2,732	2.0237	6,739		6,739		6,739
SubTotal	134,997	100.0000	333,019		333,019		333,019
Total	134,997	100.0000	333,019		333,019		333,019

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



**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	2,259		2,259		2,259
REVENUE	314	0.1714	483		483		483
EDUCATION	96,606	52.7334	148,554		148,554		148,554
NATURAL RESOURCES	13,260	7.2381	20,390		20,390		20,390
PUBLIC SAFETY	12,353	6.7430	18,995		18,995		18,995
SOCIAL SERVICES	53,028	28.9459	81,542		81,542		81,542
ALL OTHER	6,167	3.3663	9,483		9,483		9,483
SubTotal	183,197	100.0000	281,706		281,706		281,706
Total	183,197	100.0000	281,706		281,706		281,706

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



**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	129,914	100.0000	548,293		548,293		548,293
SubTotal	129,914	100.0000	548,293		548,293		548,293
Total	129,914	100.0000	548,293		548,293		548,293

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	443,379		443,379		443,379
SubTotal	80,957	100.0000	443,379		443,379		443,379
Total	80,957	100.0000	443,379		443,379		443,379

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	57,466	100.0000	139,268		139,268		139,268
SubTotal	57,466	100.0000	139,268		139,268		139,268
Total	57,466	100.0000	139,268		139,268		139,268

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	48,293		48,293		48,293
SubTotal	57,231	100.0000	48,293		48,293		48,293
Total	57,231	100.0000	48,293		48,293		48,293

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	117,810	100.0000	200,362		200,362		200,362
SubTotal	117,810	100.0000	200,362		200,362		200,362
Total	117,810	100.0000	200,362		200,362		200,362

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	3,824		3,824		3,824
SOCIAL SERVICES	90,814	96.6137	127,856		127,856		127,856
ALL OTHER	467	0.4968	657		657		657
SubTotal	93,997	100.0000	132,337		132,337		132,337
Total	93,997	100.0000	132,337		132,337		132,337

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records



**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	2,239		2,239		2,239
REVENUE	7,963	9.6169	12,470		12,470		12,470
AUDITOR	1,406	1.6980	2,202		2,202		2,202
ATTORNEY GENERAL	5,062	6.1134	7,927		7,927		7,927
HEALTH	14,739	17.8003	23,082		23,082		23,082
MENTAL HEALTH	702	0.8478	1,099		1,099		1,099
PUBLIC SAFETY	1,986	2.3985	3,110		3,110		3,110
SOCIAL SERVICES	44,768	54.0664	70,110		70,110		70,110
ALL OTHER	4,746	5.7317	7,432		7,432		7,432
SubTotal	82,802	100.0000	129,671		129,671		129,671
Total	82,802	100.0000	129,671		129,671		129,671

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	7,859		7,859		7,859
EDUCATION	3,231	9.5515	10,796		10,796		10,796
HEALTH	2,685	7.9374	8,972		8,972		8,972
LABOR	1,848	5.4631	6,175		6,175		6,175
MENTAL HEALTH	4,898	14.4796	16,366		16,366		16,366
PUBLIC SAFETY	1,861	5.5015	6,218		6,218		6,218
SOCIAL SERVICES	15,233	45.0322	50,901		50,901		50,901
ALL OTHER	1,719	5.0817	5,744		5,744		5,744
SubTotal	33,827	100.0000	113,031		113,031		113,031
Total	33,827	100.0000	113,031		113,031		113,031

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	52,065		52,065		52,065
ATTORNEY GENERAL	11,780	25.0356	17,388		17,388		17,388
SubTotal	47,053	100.0000	69,453		69,453		69,453
Total	47,053	100.0000	69,453		69,453		69,453

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	10.0393	164,257		164,257		164,257
ACCOUNTING	15,352	2.9488	48,247		48,247		48,247
PERSONNEL	20,724	3.9807	65,130		65,130		65,130
PURCHASING	10,465	2.0101	32,889		32,889		32,889
GENERAL SERVICES	12,649	2.4296	39,752		39,752		39,752
TREASURER	18,386	3.5316	57,782		57,782		57,782
SECURITY	2,553	0.4904	8,023		8,023		8,023
REVENUE	202,221	38.8425	635,524		635,524		635,524
AUDITOR	14,410	2.7679	45,287		45,287		45,287
INSURANCE	51,716	9.9336	162,529		162,529		162,529
ECONOMIC DEVELOPMENT	53,033	10.1866	166,668		166,668		166,668
PUBLIC SAFETY	16,206	3.1129	50,931		50,931		50,931
SOCIAL SERVICES	12,263	2.3555	38,539		38,539		38,539
ALL OTHER	38,372	7.3705	120,592		120,592		120,592
SubTotal	520,616	100.0000	1,636,150		1,636,150		1,636,150
Total	520,616	100.0000	1,636,150		1,636,150		1,636,150

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	3,116		3,116		3,116
GOVERNOR	4,614	3.2123	12,042		12,042		12,042
AUDITOR	3,224	2.2446	8,414		8,414		8,414
INSURANCE	2,287	1.5922	5,969		5,969		5,969
ECONOMIC DEVELOPMENT	221	0.1539	577		577		577
LABOR	31,284	21.7802	81,644		81,644		81,644
MENTAL HEALTH	20,066	13.9701	52,368		52,368		52,368
PUBLIC SAFETY	2,954	2.0566	7,709		7,709		7,709
SOCIAL SERVICES	61,314	42.6874	160,015		160,015		160,015
CORRECTIONS	11,496	8.0036	30,002		30,002		30,002
ALL OTHER	4,981	3.4678	12,999		12,999		12,999
SubTotal	143,635	100.0000	374,855		374,855		374,855
Total	143,635	100.0000	374,855		374,855		374,855

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.	4,309	0	0	4,309	0	0	0
INFORMATION	164,257	0	0	0	0	0	0
BUDGET AND PLANNING	20,689	0	0	20,689	0	0	0
ACCOUNTING	48,247	0	0	0	0	0	0
PERSONNEL	65,130	0	0	0	0	0	0
PURCHASING	32,889	0	0	0	0	0	0
GENERAL SERVICES	42,011	0	0	0	0	0	0
TREASURER	63,160	0	0	5,378	0	0	0
SECRETARY OF STATE	560,962	0	0	4,803	0	0	0
SECURITY	8,789	0	0	766	0	0	0
REVENUE	701,872	0	0	0	0	0	0
LEGISLATURE	522,347	0	0	522,347	0	0	0
JUDICIARY	52,065	0	0	0	0	0	0
GOVERNOR	45,205	0	0	27,178	0	0	0
LT. GOVERNOR	9,784	0	0	9,784	0	0	0
AUDITOR	64,395	0	0	3,640	0	0	0
ATTORNEY GENERAL	102,606	0	55,824	0	0	0	0
AGRICULTURE	90,231	41,938	0	0	0	0	0
INSURANCE	231,293	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	177,362	0	0	0	0	0	0
EDUCATION	173,783	0	0	0	0	0	0
HEALTH	748,105	0	0	0	0	0	664,982
LABOR	87,819	0	0	0	0	0	0
MENTAL HEALTH	209,101	0	0	0	0	0	0
NATURAL RESOURCES	543,514	0	0	10,438	0	69,307	0
PUBLIC SAFETY	299,321	0	0	0	0	0	0
SOCIAL SERVICES	880,309	0	33,708	0	0	0	0
CORRECTIONS	125,063	0	0	0	0	0	0
ALL OTHER	268,556	0	245	101,121	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	6,343,174	41,938	89,777	710,453	3,544	69,307	664,982



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	2,259	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,511	0	0	548,293	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	45,536	0	483	0	0	0	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	5,985	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	4,852	0	0	0	0	0	0
ATTORNEY GENERAL	21,467	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	13,045	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	10,117	0	0	0	0	0	0
EDUCATION	6,073	0	148,554	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	139,268	0
NATURAL RESOURCES	0	0	20,390	0	443,379	0	0
PUBLIC SAFETY	11,996	0	18,995	0	0	0	0
SOCIAL SERVICES	204,698	112,940	81,542	0	0	0	0
CORRECTIONS	0	0	0	0	0	0	95,061
ALL OTHER	6,739	0	9,483	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	333,019	112,940	281,706	548,293	443,379	139,268	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	2,239	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	0	0	0	0	12,470	7,859	0
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	52,065
GOVERNOR	0	0	0	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	0	2,202	0	0
ATTORNEY GENERAL	0	0	0	0	7,927	0	17,388
AGRICULTURE	48,293	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	10,796	0
HEALTH	0	0	3,824	0	23,082	8,972	0
LABOR	0	0	0	0	0	6,175	0
MENTAL HEALTH	0	0	0	0	1,099	16,366	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	0	200,362	0	0	3,110	6,218	0
SOCIAL SERVICES	0	0	127,856	0	70,110	50,901	0
CORRECTIONS	0	0	0	0	0	0	0
ALL OTHER	0	0	657	0	7,432	5,744	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	48,293	200,362	132,337	49,750	129,671	113,031	69,453



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	TRUMAN	WAINRIGHT
COMM. OF ADMIN.	0	0
INFORMATION	164,257	0
BUDGET AND PLANNING	0	0
ACCOUNTING	48,247	0
PERSONNEL	65,130	0
PURCHASING	32,889	0
GENERAL SERVICES	39,752	0
TREASURER	57,782	0
SECRETARY OF STATE	0	3,116
SECURITY	8,023	0
REVENUE	635,524	0
LEGISLATURE	0	0
JUDICIARY	0	0
GOVERNOR	0	12,042
LT. GOVERNOR	0	0
AUDITOR	45,287	8,414
ATTORNEY GENERAL	0	0
AGRICULTURE	0	0
INSURANCE	162,529	5,969
ECONOMIC DEVELOPMENT	166,668	577
EDUCATION	0	0
HEALTH	0	0
LABOR	0	81,644
MENTAL HEALTH	0	52,368
NATURAL RESOURCES	0	0
PUBLIC SAFETY	50,931	7,709
SOCIAL SERVICES	38,539	160,015
CORRECTIONS	0	30,002
ALL OTHER	120,592	12,999
Direct Billed	0	0



MAXIMUS

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

Receiving Department	TRUMAN	WAINRIGHT
Total	1,636,150	374,855



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 - 2009 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:	1,837,053			1,837,053
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,837,053</u>	<u>0</u>	<u>0</u>	<u>1,837,053</u>



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

	Total	General & Admin	EQUIPMENT USE
Other Expense & Cost			
Equipment Use Charges	1,837,053	0	1,837,053
Departmental Totals			
Total Expenditures	1,837,053	0	1,837,053
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,837,053	0	1,837,053
Allocation Step 1			
1st Allocation	1,837,053	0	1,837,053
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT USE			
Total Allocated	1,837,053	0	1,837,053



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.	109,712	0.3982	7,315		7,315		7,315
INFORMATION TECHNOLOGY	20,039,976	72.7287	1,336,064		1,336,064		1,336,064
BUDGET AND PLANNING	55,910	0.2029	3,728		3,728		3,728
ACCOUNTING	84,696	0.3074	5,647		5,647		5,647
PERSONNEL	127,636	0.4632	8,509		8,509		8,509
PURCHASING	1,090,082	3.9561	72,676		72,676		72,676
GENERAL SERVICES	5,507,297	19.9870	367,171		367,171		367,171
ALL OTHER	539,114	1.9565	35,943		35,943		35,943
SubTotal	27,554,423	100.0000	1,837,053		1,837,053		1,837,053
Total	27,554,423	100.0000	1,837,053		1,837,053		1,837,053

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.	7,315	7,315
INFORMATION	1,336,064	1,336,064
BUDGET AND PLANNING	3,728	3,728
ACCOUNTING	5,647	5,647
PERSONNEL	8,509	8,509
PURCHASING	72,676	72,676
GENERAL SERVICES	367,171	367,171
ALL OTHER	35,943	35,943
Direct Billed	0	0
Total	1,837,053	1,837,053



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:	618,876,843			618,876,843
Total Allocated Additions:			0	0
Non-Central Service Costs	(569,547,418)			
Section II Costs	(23,762,105)			
Stimulus	(38,604)			
Total Departmental Cost Adjustments:	(593,348,127)			(593,348,127)
Total To Be Allocated:	25,528,716	0		25,528,716

MAXIMUS

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	618,876,843	0	618,876,843
Departmental Totals			
Total Expenditures	618,876,843	0	618,876,843
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(569,547,418)	0	(569,547,418)
Section II Costs	(23,762,105)	0	(23,762,105)
Stimulus	(38,604)	0	(38,604)
Functional Cost	25,528,716	0	25,528,716
Allocation Step 1			
1st Allocation	25,528,716	0	25,528,716
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07 RETIREMENT/GROUP			
Total Allocated	25,528,716	0	25,528,716



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.	382,877	1.4998	382,877		382,877		382,877
BUDGET AND PLANNING	461,163	1.8064	461,163		461,163		461,163
ACCOUNTING	739,244	2.8957	739,244		739,244		739,244
PERSONNEL	802,669	3.1442	802,669		802,669		802,669
PURCHASING	732,476	2.8692	732,476		732,476		732,476
GENERAL SERVICES	303,277	1.1880	303,277		303,277		303,277
TREASURER	675,580	2.6464	675,580		675,580		675,580
SECRETARY OF STATE	3,335,531	13.0658	3,335,531		3,335,531		3,335,531
SECURITY	481,681	1.8868	481,681		481,681		481,681
REVENUE	17,614,218	68.9977	17,614,218		17,614,218		17,614,218
SubTotal	25,528,716	100.0000	25,528,716		25,528,716		25,528,716
Total	25,528,716	100.0000	25,528,716		25,528,716		25,528,716

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2009



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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	382,877	382,877
BUDGET AND PLANNING	461,163	461,163
ACCOUNTING	739,244	739,244
PERSONNEL	802,669	802,669
PURCHASING	732,476	732,476
GENERAL SERVICES	303,277	303,277
TREASURER	675,580	675,580
SECRETARY OF STATE	3,335,531	3,335,531
SECURITY	481,681	481,681
REVENUE	17,614,218	17,614,218
Direct Billed	0	0
Total	<u>25,528,716</u>	<u>25,528,716</u>



STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	156,710,334			156,710,334
Total Allocated Additions:			0	0
Non-Central Service Costs	(146,052,442)			
Section II Costs	(5,411,452)			
Stimulus	(10,487)			
Total Departmental Cost Adjustments:	(151,474,381)			(151,474,381)
Total To Be Allocated:	5,235,953	0		5,235,953

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	156,710,334	0	156,710,334
Departmental Totals			
Total Expenditures	156,710,334	0	156,710,334
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(146,052,442)	0	(146,052,442)
Section II Costs	(5,411,452)	0	(5,411,452)
Stimulus	(10,487)	0	(10,487)
Functional Cost	5,235,953	0	5,235,953
Allocation Step 1			
1st Allocation	5,235,953	0	5,235,953
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	5,235,953	0	5,235,953



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.	99,012	1.8910	99,012		99,012		99,012
BUDGET AND PLANNING	122,896	2.3472	122,896		122,896		122,896
ACCOUNTING	150,066	2.8661	150,066		150,066		150,066
PERSONNEL	173,025	3.3046	173,025		173,025		173,025
PURCHASING	160,758	3.0703	160,758		160,758		160,758
GENERAL SERVICES	51,967	0.9925	51,967		51,967		51,967
TREASURER	150,983	2.8836	150,983		150,983		150,983
SECRETARY OF STATE	702,721	13.4211	702,721		702,721		702,721
SECURITY	105,442	2.0138	105,442		105,442		105,442
REVENUE	3,519,083	67.2098	3,519,083		3,519,083		3,519,083
SubTotal	5,235,953	100.0000	5,235,953		5,235,953		5,235,953
Total	5,235,953	100.0000	5,235,953		5,235,953		5,235,953

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2009



MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	99,012	99,012
BUDGET AND PLANNING	122,896	122,896
ACCOUNTING	150,066	150,066
PERSONNEL	173,025	173,025
PURCHASING	160,758	160,758
GENERAL SERVICES	51,967	51,967
TREASURER	150,983	150,983
SECRETARY OF STATE	702,721	702,721
SECURITY	105,442	105,442
REVENUE	3,519,083	3,519,083
Direct Billed	0	0
Total	5,235,953	5,235,953



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 2009 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:	137,552,424			137,552,424
Total Allocated Additions:			0	0
Non-Central Service Costs	(127,577,108)			
Section II Costs	(1,538,617)			
Total Departmental Cost Adjustments:	(129,115,725)			(129,115,725)
Total To Be Allocated:	8,436,699	0		8,436,699

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

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Total Expenditures	137,552,424	0	137,552,424
Departmental Totals			
Total Expenditures	137,552,424	0	137,552,424
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Non-Central Service Costs	(127,577,108)	0	(127,577,108)
Section II Costs	(1,538,617)	0	(1,538,617)
Functional Cost	8,436,699	0	8,436,699
Allocation Step 1			
1st Allocation	8,436,699	0	8,436,699
Allocation Step 2			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
Total Allocated	8,436,699	0	8,436,699

* - Indicates Disallowed Expenditure

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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.	23,660	0.2804	23,660		23,660		23,660
INFORMATION TECHNOLOGY	831,602	9.8570	831,602		831,602		831,602
BUDGET AND PLANNING	75,129	0.8905	75,129		75,129		75,129
ACCOUNTING	167,868	1.9897	167,868		167,868		167,868
PERSONNEL	229,832	2.7242	229,832		229,832		229,832
PURCHASING	154,296	1.8289	154,296		154,296		154,296
GENERAL SERVICES	293,216	3.4755	293,216		293,216		293,216
TREASURER	227,125	2.6921	227,125		227,125		227,125
SECRETARY OF STATE	1,469,971	17.4235	1,469,971		1,469,971		1,469,971
REVENUE	3,838,282	45.4951	3,838,282		3,838,282		3,838,282
ALL OTHER	1,125,718	13.3431	1,125,718		1,125,718		1,125,718
SubTotal	8,436,699	100.0000	8,436,699		8,436,699		8,436,699
Total	8,436,699	100.0000	8,436,699		8,436,699		8,436,699

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.	23,660	23,660
INFORMATION	831,602	831,602
BUDGET AND PLANNING	75,129	75,129
ACCOUNTING	167,868	167,868
PERSONNEL	229,832	229,832
PURCHASING	154,296	154,296
GENERAL SERVICES	293,216	293,216
TREASURER	227,125	227,125
SECRETARY OF STATE	1,469,971	1,469,971
REVENUE	3,838,282	3,838,282
ALL OTHER	1,125,718	1,125,718
Direct Billed	0	0
Total	8,436,699	8,436,699



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:	26,505,633			26,505,633
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>26,505,633</u>	<u>0</u>		<u>26,505,633</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	26,505,633	0	26,505,633
Departmental Totals			
Total Expenditures	26,505,633	0	26,505,633
Deductions			
Total Deductions	0	0	0
Functional Cost	26,505,633	0	26,505,633
Allocation Step 1			
1st Allocation	26,505,633	0	26,505,633
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	26,505,633	0	26,505,633



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	153,379	0.5987	158,683		158,683		158,683
BUDGET AND PLANNING	570	0.0022	590		590		590
PERSONNEL	2,386	0.0093	2,468		2,468		2,468
PURCHASING	936	0.0037	968		968		968
GENERAL SERVICES	10,241	0.0400	10,595		10,595		10,595
TREASURER	710	0.0028	734		734		734
SECRETARY OF STATE	45,765	0.1786	47,348		47,348		47,348
REVENUE	27,612	0.1078	28,567		28,567		28,567
LEGISLATURE	24,630	0.0961	25,482		25,482		25,482
JUDICIARY	1,026,369	4.0062	1,061,862		1,061,862		1,061,862
GOVERNOR	35,281	0.1377	36,501		36,501		36,501
AUDITOR	641	0.0025	663		663		663
ATTORNEY GENERAL	18,985	0.0741	19,641		19,641		19,641
AGRICULTURE	40,697	0.1589	42,104		42,104		42,104
INSURANCE	31,911	0.1246	33,015		33,015		33,015
ECONOMIC DEVELOPMENT	82,585	0.3224	85,441		85,441		85,441
EDUCATION	603,129	2.3542	623,986		623,986		623,986
HIGHER EDUCATION	213	0.0008	220		220		220
HEALTH	126,218	0.4927	130,583		130,583		130,583
LABOR	190,354	0.7430	196,937		196,937		196,937
MENTAL HEALTH	9,156,229	35.7388	9,472,858		9,472,858		9,472,858
NATURAL RESOURCES	587,117	2.2917	607,420		607,420		607,420
PUBLIC SAFETY	1,477,111	5.7655	1,528,190		1,528,190		1,528,190
SOCIAL SERVICES	2,397,802	9.3592	2,480,720		2,480,720		2,480,720
CORRECTIONS	6,476,094	25.2778	6,700,042		6,700,042		6,700,042
ALL OTHER	3,102,720	12.1107	3,210,015		3,210,015		3,210,015
SubTotal	25,619,685	100.0000	26,505,633		26,505,633		26,505,633
Total	25,619,685	100.0000	26,505,633		26,505,633		26,505,633



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

Allocation Basis: Worker's Compensation Payments for FY 2009

Allocation Source: FY 2009 CAFR Work Papers



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

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	158,683	158,683
BUDGET AND PLANNING	590	590
PERSONNEL	2,468	2,468
PURCHASING	968	968
GENERAL SERVICES	10,595	10,595
TREASURER	734	734
SECRETARY OF STATE	47,348	47,348
REVENUE	28,567	28,567
LEGISLATURE	25,482	25,482
JUDICIARY	1,061,862	1,061,862
GOVERNOR	36,501	36,501
AUDITOR	663	663
ATTORNEY GENERAL	19,641	19,641
AGRICULTURE	42,104	42,104
INSURANCE	33,015	33,015
ECONOMIC DEVELOPMENT	85,441	85,441
EDUCATION	623,986	623,986
HIGHER EDUCATION	220	220
HEALTH	130,583	130,583
LABOR	196,937	196,937
MENTAL HEALTH	9,472,858	9,472,858
NATURAL RESOURCES	607,420	607,420
PUBLIC SAFETY	1,528,190	1,528,190
SOCIAL SERVICES	2,480,720	2,480,720
CORRECTIONS	6,700,042	6,700,042
ALL OTHER	3,210,015	3,210,015
Direct Billed	0	0
Total	26,505,633	26,505,633



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 2009. Only central services department costs have been allocated to avoid duplication of billing.

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**Schedule .2 - Costs To Be Allocated
For Department UNEMPLOYMENT COMPENSATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,453,714			3,453,714
Total Allocated Additions:			<u>0</u>	0
Non-Central Service Costs	(3,353,154)			
Section II Costs	(10,899)			
Total Departmental Cost Adjustments:	<u>(3,364,053)</u>			(3,364,053)
Total To Be Allocated:	<u>89,661</u>	<u>0</u>		<u>89,661</u>



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

Table with 4 columns: Description, Total, General & Admin, ALLOCATIONS AT CSA. Rows include Other Expense & Cost, Unemployment Compensation Benefits, Departmental Totals, Deductions, Cost Adjustments, Functional Cost, Allocation Step 1, Allocation Step 2, and Total For 11 UNEMPLOYMENT.



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.	1,298	1.4477	1,298		1,298		1,298
INFORMATION TECHNOLOGY	17,188	19.1700	17,188		17,188		17,188
ACCOUNTING	252	0.2811	252		252		252
TREASURER	5,845	6.5190	5,845		5,845		5,845
SECRETARY OF STATE	7,090	7.9076	7,090		7,090		7,090
SECURITY	2,375	2.6489	2,375		2,375		2,375
REVENUE	55,613	62.0257	55,613		55,613		55,613
SubTotal	89,661	100.0000	89,661		89,661		89,661
Total	89,661	100.0000	89,661		89,661		89,661

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2009 CAFR Work Papers

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

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	1,298	1,298
INFORMATION	17,188	17,188
ACCOUNTING	252	252
TREASURER	5,845	5,845
SECRETARY OF STATE	7,090	7,090
SECURITY	2,375	2,375
REVENUE	55,613	55,613
Direct Billed	0	0
Total	89,661	89,661



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 2009.

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:	117,083			117,083
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>117,083</u>	<u>0</u>	<u>0</u>	<u>117,083</u>



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

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	5,331	0	5,331	0	0
Insurance/Bond Premium	111,752	0	0	66,174	42,010
Departmental Totals					
Total Expenditures	117,083	0	5,331	66,174	42,010
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	117,083	0	5,331	66,174	42,010
Allocation Step 1					
1st Allocation	117,083	0	5,331	66,174	42,010
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	117,083	0	5,331	66,174	42,010



Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

SPECIFIC BONDS

Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	3,568
Departmental Totals	
Total Expenditures	3,568
Deductions	
Total Deductions	0
Functional Cost	
Functional Cost	3,568
Allocation Step 1	
1st Allocation	3,568
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	3,568



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
REVENUE	6,731	0.4231	23		23		23
ATTORNEY GENERAL	4,075	0.2561	14		14		14
AGRICULTURE	8,316	0.5227	28		28		28
INSURANCE	292	0.0184	1		1		1
ECONOMIC DEVELOPMENT	6,506	0.4089	22		22		22
EDUCATION	1,409	0.0886	5		5		5
HIGHER EDUCATION	54,427	3.4209	182		182		182
HEALTH	6,665	0.4189	22		22		22
HIGHWAYS	2,416	0.1519	8		8		8
MENTAL HEALTH	93,594	5.8827	314		314		314
NATURAL RESOURCES	132,174	8.3075	443		443		443
PUBLIC SAFETY	12,519	0.7869	42		42		42
SOCIAL SERVICES	30,232	1.9002	101		101		101
CORRECTIONS	1,212,964	76.2380	4,063		4,063		4,063
ALL OTHER	18,697	1.1752	63		63		63
SubTotal	1,591,017	100.0000	5,331		5,331		5,331
Total	1,591,017	100.0000	5,331		5,331		5,331

Allocation Basis: Vehicle Claims by Departments for FY 2009

Allocation Source: FY 2009 CAFR work papers



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	24,245	36.6383	24,245		24,245		24,245
PUBLIC SAFETY	39,559	59.7802	39,559		39,559		39,559
ALL OTHER	2,370	3.5815	2,370		2,370		2,370
SubTotal	66,174	100.0000	66,174		66,174		66,174
Total	66,174	100.0000	66,174		66,174		66,174

Allocation Basis: Actual Aircraft Liability Premiums, FY 2009

Allocation Source: FY 2009 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.	28	0.0385	16		16		16
INFORMATION TECHNOLOGY	1,153	1.5844	666		666		666
BUDGET AND PLANNING	30	0.0412	17		17		17
ACCOUNTING	58	0.0797	33		33		33
PERSONNEL	77	0.1058	44		44		44
PURCHASING	58	0.0797	33		33		33
GENERAL SERVICES	93	0.1278	54		54		54
TREASURER	51	0.0701	29		29		29
SECRETARY OF STATE	272	0.3738	157		157		157
SECURITY	37	0.0508	21		21		21
REVENUE	1,487	2.0434	858		858		858
LEGISLATURE	716	0.9839	413		413		413
JUDICIARY	4,313	5.9267	2,490		2,490		2,490
GOVERNOR	24	0.0330	14		14		14
LT. GOVERNOR	6	0.0082	3		3		3
AUDITOR	124	0.1704	72		72		72
ATTORNEY GENERAL	420	0.5771	242		242		242
AGRICULTURE	494	0.6788	285		285		285
INSURANCE	741	1.0182	428		428		428
CONSERVATION	2,085	2.8651	1,204		1,204		1,204
ECONOMIC DEVELOPMENT	994	1.3659	574		574		574
EDUCATION	2,760	3.7927	1,593		1,593		1,593
HIGHER EDUCATION	73	0.1003	42		42		42
HEALTH	1,927	2.6480	1,112		1,112		1,112
HIGHWAYS	6,969	9.5765	4,023		4,023		4,023
LABOR	777	1.0677	449		449		449
MENTAL HEALTH	9,613	13.2098	5,549		5,549		5,549
NATURAL RESOURCES	2,121	2.9146	1,224		1,224		1,224



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
PUBLIC SAFETY	5,375	7.3861	3,103		3,103		3,103
SOCIAL SERVICES	8,584	11.7957	4,955		4,955		4,955
CORRECTIONS	11,363	15.6146	6,564		6,564		6,564
ALL OTHER	9,949	13.6715	5,743		5,743		5,743
SubTotal	72,772	100.0000	42,010		42,010		42,010
Total	72,772	100.0000	42,010		42,010		42,010

Allocation Basis: Total Number of Employees, FY 2009

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	299	8.3800	299		299		299
PUBLIC SAFETY	2,101	58.8846	2,101		2,101		2,101
ALL OTHER	1,168	32.7354	1,168		1,168		1,168
SubTotal	3,568	100.0000	3,568		3,568		3,568
Total	3,568	100.0000	3,568		3,568		3,568

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2009 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	666	0	0	666	0
BUDGET AND PLANNING	17	0	0	17	0
ACCOUNTING	33	0	0	33	0
PERSONNEL	44	0	0	44	0
PURCHASING	33	0	0	33	0
GENERAL SERVICES	24,299	0	24,245	54	0
TREASURER	29	0	0	29	0
SECRETARY OF STATE	157	0	0	157	0
SECURITY	21	0	0	21	0
REVENUE	881	23	0	858	0
LEGISLATURE	413	0	0	413	0
JUDICIARY	2,490	0	0	2,490	0
GOVERNOR	14	0	0	14	0
LT. GOVERNOR	3	0	0	3	0
AUDITOR	72	0	0	72	0
ATTORNEY GENERAL	256	14	0	242	0
AGRICULTURE	313	28	0	285	0
INSURANCE	728	1	0	428	299
CONSERVATION	1,204	0	0	1,204	0
ECONOMIC DEVELOPMENT	596	22	0	574	0
EDUCATION	1,598	5	0	1,593	0
HIGHER EDUCATION	224	182	0	42	0
HEALTH	1,134	22	0	1,112	0
HIGHWAYS	4,031	8	0	4,023	0
LABOR	449	0	0	449	0
MENTAL HEALTH	5,863	314	0	5,549	0
NATURAL RESOURCES	1,667	443	0	1,224	0
PUBLIC SAFETY	44,805	42	39,559	3,103	2,101
SOCIAL SERVICES	5,056	101	0	4,955	0
CORRECTIONS	10,627	4,063	0	6,564	0
ALL OTHER	9,344	63	2,370	5,743	1,168



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	117,083	5,331	66,174	42,010	3,568



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

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:	1,401,846			1,401,846
BUILDING USE	4,309		4,309	
EQUIPMENT USE	7,315		7,315	
RETIREMENT/GROUP INSURANCE	382,877		382,877	
OASDHI	99,012		99,012	
BUILDING RENTAL	23,660		23,660	
UNEMPLOYMENT COMPENSATION	1,298		1,298	
INSURANCE	16		16	
COMM. OF ADMIN.		21,620	21,620	
ACCOUNTING		1,176	1,176	
PERSONNEL		180,840	180,840	
PURCHASING		14	14	
GENERAL SERVICES		310	310	
TREASURER		51	51	
SECRETARY OF STATE		1,156	1,156	
SECURITY		11,612	11,612	
REVENUE		62	62	
Total Allocated Additions:	<u>518,487</u>	<u>216,841</u>	<u>735,328</u>	<u>735,328</u>
Total To Be Allocated:	<u><u>1,920,333</u></u>	<u><u>216,841</u></u>		<u><u>2,137,174</u></u>

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

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	1,174,355	0	980,830	193,525
Other Expense & Cost				
Departmental Expenditures	227,491	0	190,002	37,489
Departmental Totals				
Total Expenditures	1,401,846	0	1,170,832	231,014
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,401,846	0	1,170,832	231,014
Allocation Step 1				
Inbound- All Others	518,487	518,487	0	0
Reallocate Admin Costs		(518,487)	433,044	85,443
1st Allocation	1,920,333	0	1,603,876	316,457
Allocation Step 2				
Inbound- All Others	216,841	216,841	0	0
Reallocate Admin Costs		(216,841)	181,107	35,734
2nd Allocation	216,841	0	181,107	35,734
Total For 15 COMM. OF ADMIN.				
Total Allocated	2,137,174	0	1,784,983	352,191



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.	27	1.3480	21,620		21,620		21,620
INFORMATION TECHNOLOGY	1,105	55.1672	884,813		884,813	101,277	986,090
BUDGET AND PLANNING	29	1.4478	23,221		23,221	2,658	25,879
ACCOUNTING	55	2.7459	44,041		44,041	5,041	49,082
PERSONNEL	74	3.6945	59,255		59,255	6,782	66,037
PURCHASING	55	2.7459	44,041		44,041	5,041	49,082
GENERAL SERVICES	89	4.4433	71,266		71,266	8,157	79,423
ALL OTHER	569	28.4074	455,619		455,619	52,151	507,770
SubTotal	2,003	100.0000	1,603,876		1,603,876	181,107	1,784,983
Total	2,003	100.0000	1,603,876		1,603,876	181,107	1,784,983

Allocation Basis: Average Number of OA Employees, FY 2009

Allocation Source: HR Query "Number of OA Employees"



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

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	316,457		316,457	35,734	352,191
SubTotal	100	100.0000	316,457		316,457	35,734	352,191
Total	100	100.0000	316,457		316,457	35,734	352,191

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.	21,620	21,620	0
INFORMATION	986,090	986,090	0
BUDGET AND PLANNING	25,879	25,879	0
ACCOUNTING	49,082	49,082	0
PERSONNEL	66,037	66,037	0
PURCHASING	49,082	49,082	0
GENERAL SERVICES	79,423	79,423	0
ALL OTHER	859,961	507,770	352,191
Direct Billed	0	0	0
Total	2,137,174	1,784,983	352,191



STATE OF MISSOURI
INFORMATION TECHNOLOGY SERVICES
NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department INFORMATION TECHNOLOGY SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	197,424,579			197,424,579
BUILDING USE	164,257		164,257	
EQUIPMENT USE	1,336,064		1,336,064	
BUILDING RENTAL	831,602		831,602	
WORKER'S COMPENSATION	158,683		158,683	
UNEMPLOYMENT COMPENSATION	17,188		17,188	
INSURANCE	666		666	
COMM. OF ADMIN.	884,813	101,277	986,090	
BUDGET AND PLANNING		30,111	30,111	
ACCOUNTING		52,235	52,235	
PURCHASING		252,360	252,360	
GENERAL SERVICES		12,775	12,775	
TREASURER		2,247	2,247	
SECRETARY OF STATE		10,956	10,956	
SECURITY		174,547	174,547	
REVENUE		2,363	2,363	
Total Allocated Additions:	3,393,273	638,871	4,032,144	4,032,144
Capital Outlay - Departmental	(14,920,417)			
Stimulus	(101,896)			
Total Departmental Cost Adjustments:	(15,022,313)			(15,022,313)
Total To Be Allocated:	185,795,539	638,871		186,434,410

MAXIMUS

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

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	52,835,786	0	52,835,786
Other Expense & Cost			
Departmental Expenditures	144,588,793	0	144,588,793
Departmental Totals			
Total Expenditures	197,424,579	0	197,424,579
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Capital Outlay - Departmental Stimulus	(14,920,417) (101,896)	0 0	(14,920,417) (101,896)
Functional Cost	182,402,266	0	182,402,266
Allocation Step 1			
Inbound- All Others	3,393,273	3,393,273	0
Reallocate Admin Costs		(3,393,273)	3,393,273
1st Allocation	185,795,539	0	185,795,539
Allocation Step 2			
Inbound- All Others	638,871	638,871	0
Reallocate Admin Costs		(638,871)	638,871
2nd Allocation	638,871	0	638,871
Total For 16 INFORMATION TECHNOLOGY			
Total Allocated	186,434,410	0	186,434,410

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	185,795,539		185,795,539	638,871	186,434,410
SubTotal	100	100.0000	185,795,539		185,795,539	638,871	186,434,410
Total	100	100.0000	185,795,539		185,795,539	638,871	186,434,410

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SECTION II
ALL OTHER	186,434,410	186,434,410
Direct Billed	0	0
Total	186,434,410	186,434,410



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:	1,659,103			1,659,103
BUILDING USE	20,689		20,689	
EQUIPMENT USE	3,728		3,728	
RETIREMENT/GROUP INSURANCE	461,163		461,163	
OASDHI	122,896		122,896	
BUILDING RENTAL	75,129		75,129	
WORKER'S COMPENSATION	590		590	
INSURANCE	17		17	
COMM. OF ADMIN.	23,221	2,658	25,879	
BUDGET AND PLANNING		148,627	148,627	
ACCOUNTING		696	696	
PURCHASING		3	3	
GENERAL SERVICES		332	332	
TREASURER		31	31	
SECRETARY OF STATE		16	16	
SECURITY		11,237	11,237	
REVENUE		60	60	
Total Allocated Additions:	<u>707,433</u>	<u>163,660</u>	<u>871,093</u>	<u>871,093</u>
Total To Be Allocated:	<u><u>2,366,536</u></u>	<u><u>163,660</u></u>		<u><u>2,530,196</u></u>



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

Table with 5 columns: Category, Total, General & Admin, BUDGET & PLANNING, GENERAL GOV'T. Rows include Wages & Benefits, Salaries & Wages, Other Expense & Cost, Departmental Expenditures, Departmental Totals, Deductions, Functional Cost, Allocation Step 1, Allocation Step 2, and Total For 17 BUDGET AND PLANNING.

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	797	2.0543	30,111		30,111		30,111
BUDGET AND PLANNING	3,934	10.1402	148,627		148,627		148,627
ACCOUNTING	920	2.3714	34,758		34,758	2,738	37,496
PERSONNEL	151	0.3892	5,705		5,705	449	6,154
PURCHASING	225	0.5800	8,501		8,501	670	9,171
GENERAL SERVICES	219	0.5645	8,274		8,274	652	8,926
TREASURER	215	0.5542	8,123		8,123	640	8,763
SECRETARY OF STATE	288	0.7423	10,881		10,881	857	11,738
SECURITY	92	0.2371	3,476		3,476	274	3,750
REVENUE	2,426	6.2532	91,654		91,654	7,219	98,873
JUDICIARY	945	2.4358	35,702		35,702	2,812	38,514
GOVERNOR	1,056	2.7219	39,896		39,896	3,142	43,038
LT. GOVERNOR	96	0.2474	3,627		3,627	286	3,913
AUDITOR	176	0.4537	6,649		6,649	524	7,173
ATTORNEY GENERAL	61	0.1572	2,305		2,305	182	2,487
AGRICULTURE	1,114	2.8714	42,087		42,087	3,315	45,402
INSURANCE	864	2.2270	32,642		32,642	2,571	35,213
CONSERVATION	116	0.2990	4,382		4,382	345	4,727
ECONOMIC DEVELOPMENT	1,263	3.2555	47,716		47,716	3,758	51,474
EDUCATION	2,833	7.3023	107,031		107,031	8,430	115,461
HIGHER EDUCATION	2,279	5.8743	86,101		86,101	6,781	92,882
HEALTH	1,344	3.4643	50,776		50,776	3,999	54,775
HIGHWAYS	1,578	4.0674	59,617		59,617	4,695	64,312
LABOR	911	2.3482	34,418		34,418	2,711	37,129
MENTAL HEALTH	1,755	4.5237	66,304		66,304	5,222	71,526
NATURAL RESOURCES	1,081	2.7864	40,840		40,840	3,217	44,057
PUBLIC SAFETY	2,617	6.7455	98,870		98,870	7,787	106,657
SOCIAL SERVICES	5,228	13.4758	197,512		197,512	15,554	213,066



**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
CORRECTIONS	1,849	4.7660	69,855		69,855	5,502	75,357
ALL OTHER	2,363	6.0908	89,274		89,274	7,031	96,305
SubTotal	38,796	100.0000	1,465,714		1,465,714	101,363	1,567,077
Total	38,796	100.0000	1,465,714		1,465,714	101,363	1,567,077

Allocation Basis: Budget and Planning Hours by Department, FY 2009

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	900,822		900,822	62,297	963,119
SubTotal	100	100.0000	900,822		900,822	62,297	963,119
Total	100	100.0000	900,822		900,822	62,297	963,119

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	30,111	30,111	0
BUDGET AND PLANNING	148,627	148,627	0
ACCOUNTING	37,496	37,496	0
PERSONNEL	6,154	6,154	0
PURCHASING	9,171	9,171	0
GENERAL SERVICES	8,926	8,926	0
TREASURER	8,763	8,763	0
SECRETARY OF STATE	11,738	11,738	0
SECURITY	3,750	3,750	0
REVENUE	98,873	98,873	0
JUDICIARY	38,514	38,514	0
GOVERNOR	43,038	43,038	0
LT. GOVERNOR	3,913	3,913	0
AUDITOR	7,173	7,173	0
ATTORNEY GENERAL	2,487	2,487	0
AGRICULTURE	45,402	45,402	0
INSURANCE	35,213	35,213	0
CONSERVATION	4,727	4,727	0
ECONOMIC DEVELOPMENT	51,474	51,474	0
EDUCATION	115,461	115,461	0
HIGHER EDUCATION	92,882	92,882	0
HEALTH	54,775	54,775	0
HIGHWAYS	64,312	64,312	0
LABOR	37,129	37,129	0
MENTAL HEALTH	71,526	71,526	0
NATURAL RESOURCES	44,057	44,057	0
PUBLIC SAFETY	106,657	106,657	0
SOCIAL SERVICES	213,066	213,066	0
CORRECTIONS	75,357	75,357	0
ALL OTHER	1,059,424	96,305	963,119

Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	GENERAL GOV'T
Direct Billed	0	0	0
Total	2,530,196	1,567,077	963,119



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:	2,304,673			2,304,673
BUILDING USE	48,247		48,247	
EQUIPMENT USE	5,647		5,647	
RETIREMENT/GROUP INSURANCE	739,244		739,244	
OASDHI	150,066		150,066	
BUILDING RENTAL	167,868		167,868	
UNEMPLOYMENT COMPENSATION	252		252	
INSURANCE	33		33	
COMM. OF ADMIN.	44,041	5,041	49,082	
BUDGET AND PLANNING	34,758	2,738	37,496	
ACCOUNTING		1,936	1,936	
PURCHASING		38	38	
GENERAL SERVICES		643	643	
TREASURER		85	85	
SECRETARY OF STATE		113,227	113,227	
SECURITY		18,728	18,728	
REVENUE		3,531	3,531	
Total Allocated Additions:	1,190,156	145,967	1,336,123	1,336,123
Stimulus	(30,635)			
Total Departmental Cost Adjustments:	(30,635)			(30,635)
Total To Be Allocated:	3,464,194	145,967		3,610,161



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

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	2,173,644	0	685,350	1,429,606	58,688
Other Expense & Cost					
Departmental Expenditures	131,029	0	41,313	86,178	3,538
Departmental Totals					
Total Expenditures	2,304,673	0	726,663	1,515,784	62,226
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Stimulus	(30,635)	0	0	(30,635)	0
Functional Cost					
Functional Cost	2,274,038	0	726,663	1,485,149	62,226
Allocation Step 1					
Inbound- All Others	1,190,156	1,190,156	0	0	0
Reallocate Admin Costs		(1,190,156)	380,311	777,278	32,567
1st Allocation	3,464,194	0	1,106,974	2,262,427	94,793
Allocation Step 2					
Inbound- All Others	145,967	145,967	0	0	0
Reallocate Admin Costs		(145,967)	46,643	95,330	3,994
2nd Allocation	145,967	0	46,643	95,330	3,994
Total For 18 ACCOUNTING					
Total Allocated	3,610,161	0	1,153,617	2,357,757	98,787



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.	638	0.0436	482		482		482
INFORMATION TECHNOLOGY	26,536	1.8123	20,062		20,062		20,062
BUDGET AND PLANNING	706	0.0482	534		534		534
ACCOUNTING	1,311	0.0895	991		991		991
PERSONNEL	1,772	0.1210	1,340		1,340	58	1,398
PURCHASING	1,308	0.0893	989		989	43	1,032
GENERAL SERVICES	2,142	0.1463	1,619		1,619	70	1,689
TREASURER	1,234	0.0843	933		933	40	973
SECRETARY OF STATE	6,518	0.4452	4,928		4,928	212	5,140
SECURITY	869	0.0593	657		657	28	685
REVENUE	35,696	2.4379	26,987		26,987	1,160	28,147
LEGISLATURE	16,608	1.1343	12,556		12,556	540	13,096
JUDICIARY	96,567	6.5951	73,006		73,006	3,139	76,145
GOVERNOR	588	0.0402	445		445	19	464
LT. GOVERNOR	143	0.0098	108		108	5	113
AUDITOR	2,998	0.2048	2,267		2,267	97	2,364
ATTORNEY GENERAL	10,175	0.6949	7,692		7,692	331	8,023
AGRICULTURE	10,418	0.7115	7,876		7,876	339	8,215
INSURANCE	13,297	0.9081	10,053		10,053	432	10,485
CONSERVATION	47,051	3.2134	35,571		35,571	1,529	37,100
ECONOMIC DEVELOPMENT	20,935	1.4298	15,827		15,827	680	16,507
EDUCATION	49,891	3.4074	37,719		37,719	1,622	39,341
HIGHER EDUCATION	1,768	0.1207	1,337		1,337	57	1,394
HEALTH	45,474	3.1057	34,379		34,379	1,478	35,857
HIGHWAYS	159,907	10.9210	120,893		120,893	5,197	126,090
LABOR	18,594	1.2699	14,057		14,057	604	14,661
MENTAL HEALTH	220,985	15.0924	167,069		167,069	7,183	174,252
NATURAL RESOURCES	47,729	3.2597	36,084		36,084	1,551	37,635



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
PUBLIC SAFETY	127,542	8.7106	96,424		96,424	4,146	100,570
SOCIAL SERVICES	205,968	14.0668	155,716		155,716	6,695	162,411
CORRECTIONS	275,201	18.7950	208,056		208,056	8,944	217,000
ALL OTHER	13,647	0.9320	10,317		10,317	444	10,761
SubTotal	1,464,216	100.0000	1,106,974		1,106,974	46,643	1,153,617
Total	1,464,216	100.0000	1,106,974		1,106,974	46,643	1,153,617

Allocation Basis: Number of Paychecks, FY 2009

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.	810	0.0307	694		694		694
INFORMATION TECHNOLOGY	37,537	1.4220	32,173		32,173		32,173
BUDGET AND PLANNING	189	0.0072	162		162		162
ACCOUNTING	1,102	0.0417	945		945		945
PERSONNEL	804	0.0305	689		689	29	718
PURCHASING	1,269	0.0481	1,088		1,088	47	1,135
GENERAL SERVICES	50,007	1.8945	42,861		42,861	1,834	44,695
TREASURER	32,132	1.2173	27,540		27,540	1,178	28,718
SECRETARY OF STATE	10,082	0.3819	8,641		8,641	370	9,011
SECURITY	352	0.0133	302		302	13	315
REVENUE	144,028	5.4563	123,446		123,446	5,281	128,727
LEGISLATURE	13,835	0.5241	11,858		11,858	507	12,365
JUDICIARY	49,588	1.8786	42,502		42,502	1,818	44,320
GOVERNOR	988	0.0374	847		847	36	883
LT. GOVERNOR	307	0.0116	263		263	11	274
AUDITOR	2,207	0.0836	1,892		1,892	81	1,973
ATTORNEY GENERAL	14,940	0.5660	12,805		12,805	548	13,353
AGRICULTURE	22,568	0.8550	19,343		19,343	827	20,170
INSURANCE	25,466	0.9648	21,827		21,827	934	22,761
CONSERVATION	86,924	3.2930	74,502		74,502	3,187	77,689
ECONOMIC DEVELOPMENT	49,592	1.8787	42,505		42,505	1,818	44,323
EDUCATION	460,385	17.4412	394,594		394,594	16,880	411,474
HIGHER EDUCATION	6,819	0.2583	5,845		5,845	250	6,095
HEALTH	210,511	7.9750	180,428		180,428	7,718	188,146
HIGHWAYS	471,487	17.8618	404,109		404,109	17,289	421,398
LABOR	62,272	2.3591	53,373		53,373	2,283	55,656
MENTAL HEALTH	132,626	5.0244	113,673		113,673	4,863	118,536
NATURAL RESOURCES	104,573	3.9616	89,629		89,629	3,834	93,463



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
PUBLIC SAFETY	113,472	4.2988	97,256		97,256	4,160	101,416
SOCIAL SERVICES	305,266	11.5647	261,642		261,642	11,193	272,835
CORRECTIONS	152,408	5.7738	130,628		130,628	5,588	136,216
ALL OTHER	75,097	2.8450	64,365		64,365	2,753	67,118
SubTotal	2,639,643	100.0000	2,262,427		2,262,427	95,330	2,357,757
Total	2,639,643	100.0000	2,262,427		2,262,427	95,330	2,357,757

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	94,793		94,793	3,994	98,787
SubTotal	100	100.0000	94,793		94,793	3,994	98,787
Total	100	100.0000	94,793		94,793	3,994	98,787

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
COMM. OF ADMIN.	1,176	482	694	0
INFORMATION	52,235	20,062	32,173	0
BUDGET AND PLANNING	696	534	162	0
ACCOUNTING	1,936	991	945	0
PERSONNEL	2,116	1,398	718	0
PURCHASING	2,167	1,032	1,135	0
GENERAL SERVICES	46,384	1,689	44,695	0
TREASURER	29,691	973	28,718	0
SECRETARY OF STATE	14,151	5,140	9,011	0
SECURITY	1,000	685	315	0
REVENUE	156,874	28,147	128,727	0
LEGISLATURE	25,461	13,096	12,365	0
JUDICIARY	120,465	76,145	44,320	0
GOVERNOR	1,347	464	883	0
LT. GOVERNOR	387	113	274	0
AUDITOR	4,337	2,364	1,973	0
ATTORNEY GENERAL	21,376	8,023	13,353	0
AGRICULTURE	28,385	8,215	20,170	0
INSURANCE	33,246	10,485	22,761	0
CONSERVATION	114,789	37,100	77,689	0
ECONOMIC DEVELOPMENT	60,830	16,507	44,323	0
EDUCATION	450,815	39,341	411,474	0
HIGHER EDUCATION	7,489	1,394	6,095	0
HEALTH	224,003	35,857	188,146	0
HIGHWAYS	547,488	126,090	421,398	0
LABOR	70,317	14,661	55,656	0
MENTAL HEALTH	292,788	174,252	118,536	0
NATURAL RESOURCES	131,098	37,635	93,463	0
PUBLIC SAFETY	201,986	100,570	101,416	0
SOCIAL SERVICES	435,246	162,411	272,835	0
CORRECTIONS	353,216	217,000	136,216	0
ALL OTHER	176,666	10,761	67,118	98,787



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	<u>3,610,161</u>	<u>1,153,617</u>	<u>2,357,757</u>	<u>98,787</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:	2,701,068			2,701,068
BUILDING USE	65,130		65,130	
EQUIPMENT USE	8,509		8,509	
RETIREMENT/GROUP INSURANCE	802,669		802,669	
OASDHI	173,025		173,025	
BUILDING RENTAL	229,832		229,832	
WORKER'S COMPENSATION	2,468		2,468	
INSURANCE	44		44	
COMM. OF ADMIN.	59,255	6,782	66,037	
BUDGET AND PLANNING	5,705	449	6,154	
ACCOUNTING	2,029	87	2,116	
PURCHASING		50	50	
GENERAL SERVICES		853	853	
TREASURER		90	90	
SECRETARY OF STATE		6,838	6,838	
SECURITY		22,099	22,099	
REVENUE		89	89	
Total Allocated Additions:	1,348,666	37,337	1,386,003	1,386,003
Total To Be Allocated:	4,049,734	37,337		4,087,071



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

Table with 5 columns: Category, Total, General & Admin, PERSONNEL SERVICE, SECTION II. Rows include Wages & Benefits, Other Expense & Cost, Deductions, Allocation Step 1, Allocation Step 2, and Total For 21 PERSONNEL.



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.	1,834	4.8690	180,840		180,840		180,840
SECURITY	9	0.0239	887		887	9	896
REVENUE	1,315	3.4911	129,664		129,664	1,257	130,921
AGRICULTURE	266	0.7062	26,229		26,229	254	26,483
INSURANCE	285	0.7566	28,102		28,102	272	28,374
ECONOMIC DEVELOPMENT	861	2.2858	84,898		84,898	823	85,721
HEALTH	1,706	4.5292	168,218		168,218	1,630	169,848
LABOR	650	1.7256	64,093		64,093	621	64,714
MENTAL HEALTH	7,744	20.5591	763,589		763,589	7,400	770,989
NATURAL RESOURCES	1,582	4.2000	155,991		155,991	1,512	157,503
PUBLIC SAFETY	2,326	6.1752	229,353		229,353	2,223	231,576
SOCIAL SERVICES	8,057	21.3901	794,452		794,452	7,699	802,151
CORRECTIONS	11,032	29.2882	1,087,797		1,087,797	10,543	1,098,340
SubTotal	37,667	100.0000	3,714,113		3,714,113	34,243	3,748,356
Total	37,667	100.0000	3,714,113		3,714,113	34,243	3,748,356

Allocation Basis: Average Number of Merit & UCP Employees, FY 2009

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	335,621		335,621	3,094	338,715
SubTotal	100	100.0000	335,621		335,621	3,094	338,715
Total	100	100.0000	335,621		335,621	3,094	338,715

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.	180,840	180,840	0
SECURITY	896	896	0
REVENUE	130,921	130,921	0
AGRICULTURE	26,483	26,483	0
INSURANCE	28,374	28,374	0
ECONOMIC DEVELOPMENT	85,721	85,721	0
HEALTH	169,848	169,848	0
LABOR	64,714	64,714	0
MENTAL HEALTH	770,989	770,989	0
NATURAL RESOURCES	157,503	157,503	0
PUBLIC SAFETY	231,576	231,576	0
SOCIAL SERVICES	802,151	802,151	0
CORRECTIONS	1,098,340	1,098,340	0
ALL OTHER	338,715	0	338,715
Direct Billed	0	0	0
Total	4,087,071	3,748,356	338,715



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 2009.

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:	3,436,401			3,436,401
BUILDING USE	32,889		32,889	
EQUIPMENT USE	72,676		72,676	
RETIREMENT/GROUP INSURANCE	732,476		732,476	
OASDHI	160,758		160,758	
BUILDING RENTAL	154,296		154,296	
WORKER'S COMPENSATION	968		968	
INSURANCE	33		33	
COMM. OF ADMIN.	44,041	5,041	49,082	
BUDGET AND PLANNING	8,501	670	9,171	
ACCOUNTING	2,077	90	2,167	
PURCHASING		297	297	
GENERAL SERVICES		643	643	
TREASURER		90	90	
SECRETARY OF STATE		146	146	
SECURITY		13,110	13,110	
REVENUE		61	61	
Total Allocated Additions:	1,208,715	20,148	1,228,863	1,228,863
Capital Outlay	(11,712)			
Refunds	(152,910)			
Total Departmental Cost Adjustments:	(164,622)			(164,622)
Total To Be Allocated:	4,480,494	20,148		4,500,642

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Wages & Benefits				
Salaries & Wages	2,188,578	0	1,556,129	632,449
Other Expense & Cost				
Departmental Expenditures	1,247,823	0	225,897	1,021,926
Departmental Totals				
Total Expenditures	3,436,401	0	1,782,026	1,654,375
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(11,712)	0	(1,537)	(10,175)
Refunds	(152,910)	0	(150,000)	(2,910)
Functional Cost				
Functional Cost	3,271,779	0	1,630,489	1,641,290
Allocation Step 1				
Inbound- All Others	1,208,715	1,208,715	0	0
Reallocate Admin Costs		(1,208,715)	602,362	606,353
1st Allocation	4,480,494	0	2,232,851	2,247,643
Allocation Step 2				
Inbound- All Others	20,148	20,148	0	0
Reallocate Admin Costs		(20,148)	10,041	10,107
2nd Allocation	20,148	0	10,041	10,107
Total For 22 PURCHASING				
Total Allocated	4,500,642	0	2,242,892	2,257,750



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.	4,807	0.0006	14		14		14
INFORMATION TECHNOLOGY	88,466,568	11.3021	252,360		252,360		252,360
BUDGET AND PLANNING	980	0.0001	3		3		3
ACCOUNTING	13,413	0.0017	38		38		38
PERSONNEL	17,635	0.0023	50		50		50
PURCHASING	104,256	0.0133	297		297		297
GENERAL SERVICES	8,547,236	1.0920	24,382		24,382	124	24,506
TREASURER	946,200	0.1209	2,699		2,699	14	2,713
SECRETARY OF STATE	7,289,513	0.9313	20,794		20,794	105	20,899
SECURITY	163,686	0.0209	467		467	2	469
REVENUE	14,166,135	1.8098	40,410		40,410	205	40,615
LT. GOVERNOR	536,620	0.0686	1,531		1,531	8	1,539
AUDITOR	682,383	0.0872	1,947		1,947	10	1,957
ATTORNEY GENERAL	797,539	0.1019	2,275		2,275	12	2,287
AGRICULTURE	1,680,052	0.2146	4,793		4,793	24	4,817
INSURANCE	2,040,185	0.2606	5,820		5,820	30	5,850
CONSERVATION	14,827,319	1.8943	42,296		42,296	214	42,510
ECONOMIC DEVELOPMENT	23,290,906	2.9756	66,440		66,440	337	66,777
EDUCATION	64,662,595	8.2610	184,457		184,457	935	185,392
HIGHER EDUCATION	9,198,248	1.1751	26,239		26,239	133	26,372
HEALTH	58,766,437	7.5078	167,637		167,637	850	168,487
LABOR	1,611,525	0.2059	4,597		4,597	23	4,620
MENTAL HEALTH	52,841,570	6.7508	150,736		150,736	764	151,500
NATURAL RESOURCES	12,317,219	1.5736	35,136		35,136	178	35,314
PUBLIC SAFETY	41,807,137	5.3411	119,259		119,259	605	119,864
SOCIAL SERVICES	174,515,585	22.2954	497,824		497,824	2,524	500,348
CORRECTIONS	194,115,606	24.7995	553,735		553,735	2,809	556,544
ALL OTHER	9,330,072	1.1920	26,615		26,615	135	26,750



MAXIMUS

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

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	782,741,427	100.0000	2,232,851		2,232,851	10,041	2,242,892
Total	782,741,427	100.0000	2,232,851		2,232,851	10,041	2,242,892

Allocation Basis: Payments Against Contract Releases

Allocation Source: Microsoft Access Query from SAM II Data Warehouse



MAXIMUS

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

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	2,247,643		2,247,643	10,107	2,257,750
SubTotal	100	100.0000	2,247,643		2,247,643	10,107	2,257,750
Total	100	100.0000	2,247,643		2,247,643	10,107	2,257,750

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.	14	14	0
INFORMATION	252,360	252,360	0
BUDGET AND PLANNING	3	3	0
ACCOUNTING	38	38	0
PERSONNEL	50	50	0
PURCHASING	297	297	0
GENERAL SERVICES	24,506	24,506	0
TREASURER	2,713	2,713	0
SECRETARY OF STATE	20,899	20,899	0
SECURITY	469	469	0
REVENUE	40,615	40,615	0
LT. GOVERNOR	1,539	1,539	0
AUDITOR	1,957	1,957	0
ATTORNEY GENERAL	2,287	2,287	0
AGRICULTURE	4,817	4,817	0
INSURANCE	5,850	5,850	0
CONSERVATION	42,510	42,510	0
ECONOMIC DEVELOPMENT	66,777	66,777	0
EDUCATION	185,392	185,392	0
HIGHER EDUCATION	26,372	26,372	0
HEALTH	168,487	168,487	0
LABOR	4,620	4,620	0
MENTAL HEALTH	151,500	151,500	0
NATURAL RESOURCES	35,314	35,314	0
PUBLIC SAFETY	119,864	119,864	0
SOCIAL SERVICES	500,348	500,348	0
CORRECTIONS	556,544	556,544	0
ALL OTHER	2,284,500	26,750	2,257,750
Direct Billed	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Total	4,500,642	2,242,892	2,257,750



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:	33,286,866			33,286,866
BUILDING USE	42,011		42,011	
EQUIPMENT USE	367,171		367,171	
RETIREMENT/GROUP INSURANCE	303,277		303,277	
OASDHI	51,967		51,967	
BUILDING RENTAL	293,216		293,216	
WORKER'S COMPENSATION	10,595		10,595	
INSURANCE	24,299		24,299	
COMM. OF ADMIN.	71,266	8,157	79,423	
BUDGET AND PLANNING	8,274	652	8,926	
ACCOUNTING	44,480	1,904	46,384	
PURCHASING	24,382	124	24,506	
GENERAL SERVICES		1,030	1,030	
TREASURER		1,829	1,829	
SECRETARY OF STATE		342	342	
SECURITY		8,990	8,990	
REVENUE		1,037	1,037	
Total Allocated Additions:	1,240,938	24,065	1,265,003	1,265,003
Capital Outlay - Departmental	(339,668)			
Unallowable Risk Management	(18,982,430)			
Total Departmental Cost Adjustments:	(19,322,098)			(19,322,098)
Total To Be Allocated:	15,205,706	24,065		15,229,771

MAXIMUS

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

Table with 6 columns: Activity, Total, General & Admin, RISK MANAGEMENT, SECTION II, OTHER. Rows include Wages & Benefits, Other Expense & Cost, Departmental Totals, Deductions, Cost Adjustments, Allocation Step 1, Allocation Step 2, and Total For 23 GENERAL SERVICES.



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.	28	0.0385	310		310		310
INFORMATION TECHNOLOGY	1,153	1.5844	12,775		12,775		12,775
BUDGET AND PLANNING	30	0.0412	332		332		332
ACCOUNTING	58	0.0797	643		643		643
PERSONNEL	77	0.1058	853		853		853
PURCHASING	58	0.0797	643		643		643
GENERAL SERVICES	93	0.1278	1,030		1,030		1,030
TREASURER	51	0.0701	565		565	1	566
SECRETARY OF STATE	272	0.3738	3,014		3,014	5	3,019
SECURITY	37	0.0508	410		410	1	411
REVENUE	1,487	2.0434	16,476		16,476	27	16,503
LEGISLATURE	716	0.9839	7,933		7,933	13	7,946
JUDICIARY	4,313	5.9267	47,787		47,787	77	47,864
GOVERNOR	24	0.0330	266		266		266
LT. GOVERNOR	6	0.0082	66		66		66
AUDITOR	124	0.1704	1,374		1,374	2	1,376
ATTORNEY GENERAL	420	0.5771	4,654		4,654	8	4,662
AGRICULTURE	494	0.6788	5,473		5,473	9	5,482
INSURANCE	741	1.0182	8,210		8,210	13	8,223
CONSERVATION	2,085	2.8651	23,101		23,101	37	23,138
ECONOMIC DEVELOPMENT	994	1.3659	11,013		11,013	18	11,031
EDUCATION	2,760	3.7927	30,580		30,580	49	30,629
HIGHER EDUCATION	73	0.1003	809		809	1	810
HEALTH	1,927	2.6480	21,351		21,351	34	21,385
HIGHWAYS	6,969	9.5765	77,215		77,215	125	77,340
LABOR	777	1.0677	8,609		8,609	14	8,623
MENTAL HEALTH	9,613	13.2098	106,510		106,510	172	106,682
NATURAL RESOURCES	2,121	2.9146	23,500		23,500	38	23,538



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
PUBLIC SAFETY	5,375	7.3861	59,554		59,554	96	59,650
SOCIAL SERVICES	8,584	11.7957	95,109		95,109	154	95,263
CORRECTIONS	11,363	15.6146	125,904		125,904	204	126,108
ALL OTHER	9,949	13.6715	110,233		110,233	178	110,411
SubTotal	<u>72,772</u>	<u>100.0000</u>	<u>806,302</u>		<u>806,302</u>	<u>1,276</u>	<u>807,578</u>
Total	<u><u>72,772</u></u>	<u><u>100.0000</u></u>	<u><u>806,302</u></u>		<u><u>806,302</u></u>	<u><u>1,276</u></u>	<u><u>807,578</u></u>

Allocation Basis: Total Number of Employees, FY 2009

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	13,160,901		13,160,901	20,829	13,181,730
SubTotal	100	100.0000	13,160,901		13,160,901	20,829	13,181,730
Total	100	100.0000	13,160,901		13,160,901	20,829	13,181,730

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	1,238,503		1,238,503	1,960	1,240,463
SubTotal	100	100.0000	1,238,503		1,238,503	1,960	1,240,463
Total	100	100.0000	1,238,503		1,238,503	1,960	1,240,463

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.	310	310	0	0
INFORMATION	12,775	12,775	0	0
BUDGET AND PLANNING	332	332	0	0
ACCOUNTING	643	643	0	0
PERSONNEL	853	853	0	0
PURCHASING	643	643	0	0
GENERAL SERVICES	1,030	1,030	0	0
TREASURER	566	566	0	0
SECRETARY OF STATE	3,019	3,019	0	0
SECURITY	411	411	0	0
REVENUE	16,503	16,503	0	0
LEGISLATURE	7,946	7,946	0	0
JUDICIARY	47,864	47,864	0	0
GOVERNOR	266	266	0	0
LT. GOVERNOR	66	66	0	0
AUDITOR	1,376	1,376	0	0
ATTORNEY GENERAL	4,662	4,662	0	0
AGRICULTURE	5,482	5,482	0	0
INSURANCE	8,223	8,223	0	0
CONSERVATION	23,138	23,138	0	0
ECONOMIC DEVELOPMENT	11,031	11,031	0	0
EDUCATION	30,629	30,629	0	0
HIGHER EDUCATION	810	810	0	0
HEALTH	21,385	21,385	0	0
HIGHWAYS	77,340	77,340	0	0
LABOR	8,623	8,623	0	0
MENTAL HEALTH	106,682	106,682	0	0
NATURAL RESOURCES	23,538	23,538	0	0
PUBLIC SAFETY	59,650	59,650	0	0
SOCIAL SERVICES	95,263	95,263	0	0
CORRECTIONS	126,108	126,108	0	0
ALL OTHER	14,532,604	110,411	13,181,730	1,240,463



MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	SECTION II	OTHER
Direct Billed	0	0	0	0
Total	15,229,771	807,578	13,181,730	1,240,463



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:	30,493,627			30,493,627
BUILDING USE	63,160		63,160	
RETIREMENT/GROUP INSURANCE	675,580		675,580	
OASDHI	150,983		150,983	
BUILDING RENTAL	227,125		227,125	
WORKER'S COMPENSATION	734		734	
UNEMPLOYMENT COMPENSATION	5,845		5,845	
INSURANCE	29		29	
BUDGET AND PLANNING	8,123	640	8,763	
ACCOUNTING	28,473	1,218	29,691	
PURCHASING	2,699	14	2,713	
GENERAL SERVICES	565	1	566	
TREASURER		1,170	1,170	
SECRETARY OF STATE		36,435	36,435	
SECURITY		17,605	17,605	
REVENUE		68	68	
Total Allocated Additions:	1,163,316	57,151	1,220,467	1,220,467
Capital Outlay	(127,504)			
Refunds	(27,077,032)			
Stmulus	(1,883)			
Total Departmental Cost Adjustments:	(27,206,419)			(27,206,419)
Total To Be Allocated:	4,450,524	57,151		4,507,675

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

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	2,055,073	0	96,784	1,958,289
Other Expense & Cost				
Departmental Expenditures	1,361,522	0	64,128	1,297,394
Refunds	27,077,032	0	0	27,077,032
Departmental Totals				
Total Expenditures	30,493,627	0	160,912	30,332,715
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay	(127,504)	0	(6,005)	(121,499)
Refunds	(27,077,032)	0	0	(27,077,032)
Stmulus	(1,883)	0	0	(1,883)
Functional Cost	3,287,208	0	154,907	3,132,301
Allocation Step 1				
Inbound- All Others	1,163,316	1,163,316	0	0
Reallocate Admin Costs		(1,163,316)	54,820	1,108,496
1st Allocation	4,450,524	0	209,727	4,240,797
Allocation Step 2				
Inbound- All Others	57,151	57,151	0	0
Reallocate Admin Costs		(57,151)	2,693	54,458
2nd Allocation	57,151	0	2,693	54,458
Total For 24 TREASURER				
Total Allocated	4,507,675	0	212,420	4,295,255



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.	1,448	0.0242	51		51		51
INFORMATION TECHNOLOGY	64,073	1.0715	2,247		2,247		2,247
BUDGET AND PLANNING	895	0.0150	31		31		31
ACCOUNTING	2,413	0.0404	85		85		85
PERSONNEL	2,576	0.0431	90		90		90
PURCHASING	2,577	0.0431	90		90		90
GENERAL SERVICES	52,149	0.8721	1,829		1,829		1,829
TREASURER	33,366	0.5580	1,170		1,170		1,170
SECRETARY OF STATE	16,600	0.2776	582		582	8	590
SECURITY	1,221	0.0204	43		43	1	44
REVENUE	1,505,752	25.1812	52,811		52,811	696	53,507
LEGISLATURE	30,443	0.5091	1,068		1,068	14	1,082
JUDICIARY	146,155	2.4442	5,126		5,126	68	5,194
GOVERNOR	1,576	0.0264	55		55	1	56
LT. GOVERNOR	450	0.0075	16		16		16
AUDITOR	5,205	0.0870	183		183	2	185
ATTORNEY GENERAL	25,115	0.4200	881		881	12	893
AGRICULTURE	32,986	0.5516	1,157		1,157	15	1,172
INSURANCE	38,763	0.6482	1,360		1,360	18	1,378
CONSERVATION	133,975	2.2405	4,699		4,699	62	4,761
ECONOMIC DEVELOPMENT	70,527	1.1794	2,474		2,474	33	2,507
EDUCATION	510,276	8.5335	17,897		17,897	236	18,133
HIGHER EDUCATION	8,587	0.1436	301		301	4	305
HEALTH	255,985	4.2809	8,978		8,978	118	9,096
HIGHWAYS	631,394	10.5589	22,145		22,145	292	22,437
LABOR	80,866	1.3523	2,836		2,836	37	2,873
MENTAL HEALTH	353,611	5.9135	12,402		12,402	164	12,566
NATURAL RESOURCES	152,302	2.5470	5,342		5,342	70	5,412



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
PUBLIC SAFETY	241,014	4.0305	8,453		8,453	112	8,565
SOCIAL SERVICES	1,061,054	17.7442	37,214		37,214	491	37,705
CORRECTIONS	427,609	7.1510	14,998		14,998	198	15,196
ALL OTHER	88,744	1.4841	3,113		3,113	41	3,154
SubTotal	5,979,707	100.0000	209,727		209,727	2,693	212,420
Total	5,979,707	100.0000	209,727		209,727	2,693	212,420

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	4,240,797		4,240,797	54,458	4,295,255
SubTotal	100	100.0000	4,240,797		4,240,797	54,458	4,295,255
Total	100	100.0000	4,240,797		4,240,797	54,458	4,295,255

Allocation Basis: Disallowed Portion
 Allocation Source: Disallowed Portion



MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
COMM. OF ADMIN.	51	51	0
INFORMATION	2,247	2,247	0
BUDGET AND PLANNING	31	31	0
ACCOUNTING	85	85	0
PERSONNEL	90	90	0
PURCHASING	90	90	0
GENERAL SERVICES	1,829	1,829	0
TREASURER	1,170	1,170	0
SECRETARY OF STATE	590	590	0
SECURITY	44	44	0
REVENUE	53,507	53,507	0
LEGISLATURE	1,082	1,082	0
JUDICIARY	5,194	5,194	0
GOVERNOR	56	56	0
LT. GOVERNOR	16	16	0
AUDITOR	185	185	0
ATTORNEY GENERAL	893	893	0
AGRICULTURE	1,172	1,172	0
INSURANCE	1,378	1,378	0
CONSERVATION	4,761	4,761	0
ECONOMIC DEVELOPMENT	2,507	2,507	0
EDUCATION	18,133	18,133	0
HIGHER EDUCATION	305	305	0
HEALTH	9,096	9,096	0
HIGHWAYS	22,437	22,437	0
LABOR	2,873	2,873	0
MENTAL HEALTH	12,566	12,566	0
NATURAL RESOURCES	5,412	5,412	0
PUBLIC SAFETY	8,565	8,565	0
SOCIAL SERVICES	37,705	37,705	0
CORRECTIONS	15,196	15,196	0
ALL OTHER	4,298,409	3,154	4,295,255



MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>4,507,675</u>	<u>212,420</u>	<u>4,295,255</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:	33,930,728			33,930,728
BUILDING USE	560,962		560,962	
RETIREMENT/GROUP INSURANCE	3,335,531		3,335,531	
OASDHI	702,721		702,721	
BUILDING RENTAL	1,469,971		1,469,971	
WORKER'S COMPENSATION	47,348		47,348	
UNEMPLOYMENT COMPENSATION	7,090		7,090	
INSURANCE	157		157	
BUDGET AND PLANNING	10,881	857	11,738	
ACCOUNTING	13,569	582	14,151	
PURCHASING	20,794	105	20,899	
GENERAL SERVICES	3,014	5	3,019	
TREASURER	582	8	590	
SECRETARY OF STATE		243,744	243,744	
SECURITY		89,521	89,521	
REVENUE		983	983	
Total Allocated Additions:	6,172,620	335,805	6,508,425	6,508,425
Capital Outlay - Departmental	(106,560)			
Capital Outlay - G & A	(399,076)			
Postage	(4,842)			
Total Departmental Cost Adjustments:	(510,478)			(510,478)
Total To Be Allocated:	39,592,870	335,805		39,928,675

MAXIMUS

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

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	7,594,903	0	2,162,715	5,432,188
Other Expense & Cost				
Departmental Expenditures	21,815,803	0	776,447	21,039,356
General and Administrative	4,520,022	0	1,287,116	3,232,906
Departmental Totals				
Total Expenditures	33,930,728	0	4,226,278	29,704,450
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(106,560)	0	(31,463)	(75,097)
Capital Outlay - G & A	(399,076)	0	(113,640)	(285,436)
Postage	(4,842)	0	(1,379)	(3,463)
Functional Cost				
Functional Cost	33,420,250	0	4,079,796	29,340,454
Allocation Step 1				
Inbound- All Others	6,172,620	6,172,620	0	0
Reallocate Admin Costs		(6,172,620)	753,529	5,419,091
1st Allocation	39,592,870	0	4,833,325	34,759,545
Allocation Step 2				
Inbound- All Others	335,805	335,805	0	0
Reallocate Admin Costs		(335,805)	40,994	294,811
2nd Allocation	335,805	0	40,994	294,811
Total For 25 SECRETARY OF STATE				
Total Allocated	39,928,675	0	4,874,319	35,054,356



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.	71	0.0239	1,156		1,156		1,156
INFORMATION TECHNOLOGY	673	0.2267	10,956		10,956		10,956
BUDGET AND PLANNING	1	0.0003	16		16		16
ACCOUNTING	6,955	2.3426	113,227		113,227		113,227
PERSONNEL	420	0.1415	6,838		6,838		6,838
PURCHASING	9	0.0030	146		146		146
GENERAL SERVICES	21	0.0071	342		342		342
TREASURER	2,238	0.7538	36,435		36,435		36,435
SECRETARY OF STATE	14,972	5.0430	243,744		243,744		243,744
SECURITY	61	0.0205	993		993	9	1,002
REVENUE	1,479	0.4982	24,078		24,078	223	24,301
LEGISLATURE	1,395	0.4699	22,711		22,711	211	22,922
JUDICIARY	34,284	11.5478	558,142		558,142	5,176	563,318
GOVERNOR	50	0.0168	814		814	8	822
LT. GOVERNOR	141	0.0475	2,295		2,295	21	2,316
AUDITOR	2,356	0.7936	38,356		38,356	356	38,712
ATTORNEY GENERAL	50,381	16.9696	820,200		820,200	7,606	827,806
AGRICULTURE	892	0.3005	14,522		14,522	135	14,657
INSURANCE	10,712	3.6081	174,391		174,391	1,617	176,008
CONSERVATION	326	0.1098	5,307		5,307	49	5,356
ECONOMIC DEVELOPMENT	3,445	1.1604	56,084		56,084	520	56,604
EDUCATION	5,154	1.7360	83,907		83,907	778	84,685
HIGHER EDUCATION	1,399	0.4712	22,776		22,776	211	22,987
HEALTH	15,439	5.2003	251,346		251,346	2,331	253,677
HIGHWAYS	1,746	0.5881	28,425		28,425	264	28,689
LABOR	15,352	5.1710	249,930		249,930	2,318	252,248
MENTAL HEALTH	8,082	2.7222	131,575		131,575	1,220	132,795
NATURAL RESOURCES	9,990	3.3649	162,637		162,637	1,508	164,145



MAXIMUS

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

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	15,708	5.2909	255,726		255,726	2,372	258,098
SOCIAL SERVICES	38,886	13.0979	633,063		633,063	5,871	638,934
CORRECTIONS	47,176	15.8902	768,023		768,023	7,122	775,145
ALL OTHER	7,074	2.3827	115,164		115,164	1,068	116,232
SubTotal	296,888	100.0000	4,833,325		4,833,325	40,994	4,874,319
Total	296,888	100.0000	4,833,325		4,833,325	40,994	4,874,319

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	34,759,545		34,759,545	294,811	35,054,356
SubTotal	100	100.0000	34,759,545		34,759,545	294,811	35,054,356
Total	100	100.0000	34,759,545		34,759,545	294,811	35,054,356

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.	1,156	1,156	0
INFORMATION	10,956	10,956	0
BUDGET AND PLANNING	16	16	0
ACCOUNTING	113,227	113,227	0
PERSONNEL	6,838	6,838	0
PURCHASING	146	146	0
GENERAL SERVICES	342	342	0
TREASURER	36,435	36,435	0
SECRETARY OF STATE	243,744	243,744	0
SECURITY	1,002	1,002	0
REVENUE	24,301	24,301	0
LEGISLATURE	22,922	22,922	0
JUDICIARY	563,318	563,318	0
GOVERNOR	822	822	0
LT. GOVERNOR	2,316	2,316	0
AUDITOR	38,712	38,712	0
ATTORNEY GENERAL	827,806	827,806	0
AGRICULTURE	14,657	14,657	0
INSURANCE	176,008	176,008	0
CONSERVATION	5,356	5,356	0
ECONOMIC DEVELOPMENT	56,604	56,604	0
EDUCATION	84,685	84,685	0
HIGHER EDUCATION	22,987	22,987	0
HEALTH	253,677	253,677	0
HIGHWAYS	28,689	28,689	0
LABOR	252,248	252,248	0
MENTAL HEALTH	132,795	132,795	0
NATURAL RESOURCES	164,145	164,145	0
PUBLIC SAFETY	258,098	258,098	0
SOCIAL SERVICES	638,934	638,934	0
CORRECTIONS	775,145	775,145	0
ALL OTHER	35,170,588	116,232	35,054,356

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

Receiving Department	Total	RECORDS	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>39,928,675</u>	<u>4,874,319</u>	<u>35,054,356</u>



STATE OF MISSOURI
SECURITY
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,578,884			1,578,884
BUILDING USE	8,789		8,789	
RETIREMENT/GROUP INSURANCE	481,681		481,681	
OASDHI	105,442		105,442	
UNEMPLOYMENT COMPENSATION	2,375		2,375	
INSURANCE	21		21	
BUDGET AND PLANNING	3,476	274	3,750	
ACCOUNTING	959	41	1,000	
PERSONNEL	887	9	896	
PURCHASING	467	2	469	
GENERAL SERVICES	410	1	411	
TREASURER	43	1	44	
SECRETARY OF STATE	993	9	1,002	
SECURITY		13,484	13,484	
Total Allocated Additions:	605,543	13,821	619,364	619,364
Capital Outlay - Departmental	(28,542)			
Capital Outlay - G & A	(82)			
Unallowable Security	(191,208)			
Total Departmental Cost Adjustments:	(219,832)			(219,832)
Total To Be Allocated:	1,964,595	13,821		1,978,416

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

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,415,611	0	1,415,611
Other Expense & Cost			
Departmental Expenditures	142,592	0	142,592
General and Administrative	20,681	0	20,681
Departmental Totals			
Total Expenditures	1,578,884	0	1,578,884
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Capital Outlay - Departmental	(28,542)	0	(28,542)
Capital Outlay - G & A	(82)	0	(82)
Unallowable Security	(191,208)	0	(191,208)
Functional Cost	1,359,052	0	1,359,052
Allocation Step 1			
Inbound- All Others	605,543	605,543	0
Reallocate Admin Costs		(605,543)	605,543
1st Allocation	1,964,595	0	1,964,595
Allocation Step 2			
Inbound- All Others	13,821	13,821	0
Reallocate Admin Costs		(13,821)	13,821
2nd Allocation	13,821	0	13,821
Total For 26 SECURITY			
Total Allocated	1,978,416	0	1,978,416



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.	31	0.5910	11,612		11,612		11,612
INFORMATION TECHNOLOGY	466	8.8847	174,547		174,547		174,547
BUDGET AND PLANNING	30	0.5720	11,237		11,237		11,237
ACCOUNTING	50	0.9533	18,728		18,728		18,728
PERSONNEL	59	1.1249	22,099		22,099		22,099
PURCHASING	35	0.6673	13,110		13,110		13,110
GENERAL SERVICES	24	0.4576	8,990		8,990		8,990
TREASURER	47	0.8961	17,605		17,605		17,605
SECRETARY OF STATE	239	4.5567	89,521		89,521		89,521
SECURITY	36	0.6864	13,484		13,484		13,484
REVENUE	1,010	19.2563	378,310		378,310	3,303	381,613
LEGISLATURE	475	9.0562	177,919		177,919	1,553	179,472
JUDICIARY	68	1.2965	25,470		25,470	222	25,692
GOVERNOR	16	0.3051	5,993		5,993	52	6,045
LT. GOVERNOR	6	0.1144	2,247		2,247	20	2,267
AUDITOR	90	1.7159	33,711		33,711	294	34,005
ATTORNEY GENERAL	188	3.5844	70,418		70,418	615	71,033
AGRICULTURE	108	2.0591	40,453		40,453	353	40,806
INSURANCE	169	3.2221	63,302		63,302	552	63,854
ECONOMIC DEVELOPMENT	157	2.9933	58,807		58,807	513	59,320
EDUCATION	315	6.0057	117,988		117,988	1,030	119,018
HEALTH	91	1.7350	34,085		34,085	297	34,382
HIGHWAYS	532	10.1430	199,269		199,269	1,739	201,008
MENTAL HEALTH	1	0.0191	375		375	3	378
NATURAL RESOURCES	401	7.6454	150,201		150,201	1,311	151,512
PUBLIC SAFETY	127	2.4214	47,570		47,570	415	47,985
SOCIAL SERVICES	288	5.4909	107,875		107,875	941	108,816
ALL OTHER	186	3.5462	69,669		69,669	608	70,277



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	5,245	100.0000	1,964,595		1,964,595	13,821	1,978,416
Total	5,245	100.0000	1,964,595		1,964,595	13,821	1,978,416

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.	11,612	11,612
INFORMATION	174,547	174,547
BUDGET AND PLANNING	11,237	11,237
ACCOUNTING	18,728	18,728
PERSONNEL	22,099	22,099
PURCHASING	13,110	13,110
GENERAL SERVICES	8,990	8,990
TREASURER	17,605	17,605
SECRETARY OF STATE	89,521	89,521
SECURITY	13,484	13,484
REVENUE	381,613	381,613
LEGISLATURE	179,472	179,472
JUDICIARY	25,692	25,692
GOVERNOR	6,045	6,045
LT. GOVERNOR	2,267	2,267
AUDITOR	34,005	34,005
ATTORNEY GENERAL	71,033	71,033
AGRICULTURE	40,806	40,806
INSURANCE	63,854	63,854
ECONOMIC DEVELOPMENT	59,320	59,320
EDUCATION	119,018	119,018
HEALTH	34,382	34,382
HIGHWAYS	201,008	201,008
MENTAL HEALTH	378	378
NATURAL RESOURCES	151,512	151,512
PUBLIC SAFETY	47,985	47,985
SOCIAL SERVICES	108,816	108,816
ALL OTHER	70,277	70,277
Direct Billed	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Total	1,978,416	1,978,416



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:	1,878,003,780			1,878,003,780
BUILDING USE	701,872		701,872	
RETIREMENT/GROUP INSURANCE	17,614,218		17,614,218	
OASDHI	3,519,083		3,519,083	
BUILDING RENTAL	3,838,282		3,838,282	
WORKER'S COMPENSATION	28,567		28,567	
UNEMPLOYMENT COMPENSATION	55,613		55,613	
INSURANCE	881		881	
BUDGET AND PLANNING	91,654	7,219	98,873	
ACCOUNTING	150,433	6,441	156,874	
PERSONNEL	129,664	1,257	130,921	
PURCHASING	40,410	205	40,615	
GENERAL SERVICES	16,476	27	16,503	
TREASURER	52,811	696	53,507	
SECRETARY OF STATE	24,078	223	24,301	
SECURITY	378,310	3,303	381,613	
REVENUE		90,304	90,304	
Total Allocated Additions:	26,642,352	109,675	26,752,027	26,752,027
Capital Outlay - Departmental	(611,195)			
Capital Outlay - G & A	(119,024)			
Refunds	(1,455,476,932)			
Total Departmental Cost Adjustments:	(1,456,207,151)			(1,456,207,151)
Total To Be Allocated:	448,438,981	109,675		448,548,656



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

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	33,957,848	0	154,944	33,802,904
Other Expense & Cost				
Departmental Expenditures	360,642,307	0	1,974	360,640,333
General and Administrative	27,926,693	0	127,425	27,799,268
Refunds	1,455,476,932	0	0	1,455,476,932
Departmental Totals				
Total Expenditures	1,878,003,780	0	284,343	1,877,719,437
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Capital Outlay - Departmental	(611,195)	0	0	(611,195)
Capital Outlay - G & A	(119,024)	0	(543)	(118,481)
Refunds	(1,455,476,932)	0	0	(1,455,476,932)
Functional Cost	421,796,629	0	283,800	421,512,829
Allocation Step 1				
Inbound- All Others	26,642,352	26,642,352	0	0
Reallocate Admin Costs		(26,642,352)	17,930	26,624,422
1st Allocation	448,438,981	0	301,730	448,137,251
Allocation Step 2				
Inbound- All Others	109,675	109,675	0	0
Reallocate Admin Costs		(109,675)	74	109,601
2nd Allocation	109,675	0	74	109,601
Total For 27 REVENUE				
Total Allocated	448,548,656	0	301,804	448,246,852



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.	2,399	0.0206	62		62		62
INFORMATION TECHNOLOGY	91,413	0.7830	2,363		2,363		2,363
BUDGET AND PLANNING	2,306	0.0198	60		60		60
ACCOUNTING	136,635	1.1704	3,531		3,531		3,531
PERSONNEL	3,444	0.0295	89		89		89
PURCHASING	2,365	0.0203	61		61		61
GENERAL SERVICES	40,121	0.3437	1,037		1,037		1,037
TREASURER	2,629	0.0225	68		68		68
SECRETARY OF STATE	38,022	0.3257	983		983		983
REVENUE	3,493,874	29.9282	90,304		90,304		90,304
LEGISLATURE	47,676	0.4084	1,232		1,232		1,232
JUDICIARY	267,764	2.2937	6,921		6,921	3	6,924
GOVERNOR	6,268	0.0537	162		162		162
LT. GOVERNOR	1,431	0.0123	37		37		37
AUDITOR	9,953	0.0853	257		257		257
ATTORNEY GENERAL	21,375	0.1831	552		552		552
AGRICULTURE	19,347	0.1657	500		500		500
CONSERVATION	95,037	0.8141	2,456		2,456	1	2,457
ECONOMIC DEVELOPMENT	30,199	0.2587	781		781		781
EDUCATION	965,899	8.2739	24,965		24,965	9	24,974
HIGHER EDUCATION	1,242,125	10.6400	32,104		32,104	12	32,116
HEALTH	352,445	3.0190	9,109		9,109	3	9,112
HIGHWAYS	313,807	2.6881	8,111		8,111	3	8,114
LABOR	9,220	0.0790	238		238		238
MENTAL HEALTH	883,395	7.5672	22,832		22,832	8	22,840
NATURAL RESOURCES	112,443	0.9632	2,906		2,906	1	2,907
PUBLIC SAFETY	342,432	2.9333	8,851		8,851	3	8,854
SOCIAL SERVICES	2,233,995	19.1364	57,740		57,740	23	57,763



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
CORRECTIONS	877,242	7.5144	22,673		22,673	8	22,681
ALL OTHER	28,810	0.2468	745		745		745
SubTotal	11,674,071	100.0000	301,730		301,730	74	301,804
Total	11,674,071	100.0000	301,730		301,730	74	301,804

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse



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

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	448,137,251		448,137,251	109,601	448,246,852
SubTotal	100	100.0000	448,137,251		448,137,251	109,601	448,246,852
Total	100	100.0000	448,137,251		448,137,251	109,601	448,246,852

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.	62	62	0
INFORMATION	2,363	2,363	0
BUDGET AND PLANNING	60	60	0
ACCOUNTING	3,531	3,531	0
PERSONNEL	89	89	0
PURCHASING	61	61	0
GENERAL SERVICES	1,037	1,037	0
TREASURER	68	68	0
SECRETARY OF STATE	983	983	0
REVENUE	90,304	90,304	0
LEGISLATURE	1,232	1,232	0
JUDICIARY	6,924	6,924	0
GOVERNOR	162	162	0
LT. GOVERNOR	37	37	0
AUDITOR	257	257	0
ATTORNEY GENERAL	552	552	0
AGRICULTURE	500	500	0
CONSERVATION	2,457	2,457	0
ECONOMIC DEVELOPMENT	781	781	0
EDUCATION	24,974	24,974	0
HIGHER EDUCATION	32,116	32,116	0
HEALTH	9,112	9,112	0
HIGHWAYS	8,114	8,114	0
LABOR	238	238	0
MENTAL HEALTH	22,840	22,840	0
NATURAL RESOURCES	2,907	2,907	0
PUBLIC SAFETY	8,854	8,854	0
SOCIAL SERVICES	57,763	57,763	0
CORRECTIONS	22,681	22,681	0
ALL OTHER	448,247,597	745	448,246,852

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>448,548,656</u>	<u>301,804</u>	<u>448,246,852</u>

