

# STATE OF MISSOURI



## AMERICAN RECOVERY AND REINVESTMENT ACT SUPPLEMENTAL STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2011

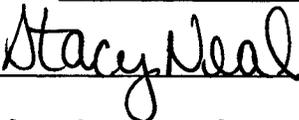
OFFICE OF ADMINISTRATION  
DIVISION OF ACCOUNTING

**CERTIFICATION FOR THE  
STATE OF MISSOURI  
AMERICAN RECOVERY AND REINVESTMENT ACT  
SUPPLEMENTAL 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 2011 rate proposal 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. The costs included in this proposal include fiscal year 2011 costs incurred after the American Recovery and Reinvestment Act (ARRA) was signed.
  
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a causal relationship between the estimated expenses to be 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   
Name of Official Stacy Neal  
Title Director, Division of Accounting  
Date of Execution March 26, 2012

STATE OF MISSOURI  
AMERICAN RECOVERY AND REINVESTMENT ACT  
SUPPLEMENTAL STATEWIDE COST ALLOCATION PLAN

Scope of Plan

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The Missouri ARRA Supplemental 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 allocation of actual fiscal year 2011 costs incurred after ARRA was signed.

The cost pools included in this plan are as follows:

- Office of Administration - Rent
- Office of Administration - Fringes
- Office of Administration - Information Technology Services
- Office of Administration - Accounting
- ARRA Specific Employees - Salaries and Wages
- Office of Administration - Purchasing
- Office of the State Treasurer - Disbursements

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

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Jessica Opie, Division of Accounting at (573) 751-4761.

**MAXIMUS**  
**Allocated Costs By Department**

Grantee Departments	ARRA Rent	Fringes	Information Technology Services	Accounting	Salaries and Wages	Purchasing	Treasurer
Legislature	0	0	0	0	0	0	0
Judiciary	0	0	0	0	0	0	0
Lt. Governor	0	0	0	0	0	0	0
Secretary of State	0	0	0	0	0	0	0
Office of Administration	0	0	0	0	0	0	0
Agriculture	148	102	0	122	66	8	35
Conservation	105	72	0	87	47	6	25
Economic Development	733	505	0	606	328	41	175
Elementary & Secondary Ed	5,873	4,044	0	4,848	2,626	326	1,402
Higher Ed	1,190	819	0	982	532	66	284
Health	369	254	0	304	165	20	88
MoDOT	8,118	5,591	0	6,700	3,630	453	1,938
Labor	23	16	0	19	10	1	5
Mental Health	16	11	0	13	7	1	4
Natural Resources	3,441	2,370	0	2,841	1,539	191	821
Public Safety	488	336	0	403	218	27	116
Revenue	0	0	0	0	0	0	0
Social Services	2,435	1,677	0	2,010	1,089	135	581
Corrections	26	17	0	21	11	1	6
All Other	0	23,981	62,409	0	0	0	0
<b>SubTotal</b>	<b>22,965</b>	<b>39,795</b>	<b>62,409</b>	<b>18,956</b>	<b>10,268</b>	<b>1,276</b>	<b>5,480</b>
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>22,965</b>	<b>39,795</b>	<b>62,409</b>	<b>18,956</b>	<b>10,268</b>	<b>1,276</b>	<b>5,480</b>



**MAXIMUS**  
**Allocated Costs By Department**

Grantee Departments	Total Allocated	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
Legislature	0	0	0	0	0
Judiciary	0	0	0	0	0
Lt. Governor	0	0	0	0	0
Secretary of State	0	0	0	0	0
Office of Administration	0	0	0	0	0
Agriculture	481	0	481	0	481
Conservation	342	0	342	0	342
Economic Development	2,388	0	2,388	0	2,388
Elementary & Secondary Ed	19,119	0	19,119	0	19,119
Higher Ed	3,873	0	3,873	0	3,873
Health	1,200	0	1,200	0	1,200
MoDOT	26,430	0	26,430	0	26,430
Labor	74	0	74	0	74
Mental Health	52	0	52	0	52
Natural Resources	11,203	0	11,203	0	11,203
Public Safety	1,588	0	1,588	0	1,588
Revenue	0	0	0	0	0
Social Services	7,927	0	7,927	0	7,927
Corrections	82	0	82	0	82
All Other	86,390	0	86,390	0	86,390
<b>SubTotal</b>	<b>161,149</b>	<b>0</b>	<b>161,149</b>	<b>0</b>	<b>161,149</b>
Direct Billed	0	0	0	0	0
Unallocated	0	0	0	0	0
<b>Total</b>	<b>161,149</b>	<b>0</b>	<b>161,149</b>	<b>0</b>	<b>161,149</b>

