

STATE OF GEORGIA

OMB CIRCULAR A-87

STATEWIDE COST ALLOCATION PLAN

*BASED ON ACTUAL EXPENDITURES FOR THE
FISCAL YEAR ENDED JUNE 30, 2004*

A CENTRAL SERVICES COST ALLOCATION PLAN



MARCH 2009

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STATEWIDE COST ALLOCATION PLAN (OMB Circular A-87)

State of Georgia

FY2004 ACTUAL COSTS - Fiscal Year Ended June 30, 2004

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SECTION 1

Certificate of Indirect Costs

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004

Certificate of Cost Allocation Plan

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 proposal based on FY2004 costs to establish cost allocations or billings for FY2006 are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), 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 costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: State of Georgia, State Accounting Office (SAO)

Signature: *Greg S. Griffin*

Name of Official: GREG S. GRIFFIN

Title: STATE ACCOUNTING OFFICER

Date of Execution: 3-5-10

Mailing Address:
200 Piedmont Avenue
1604 West Tower
Atlanta, Georgia 30334

SECTION 2

Reconciliation to Financials

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004**

RECONCILIATION TO FINANCIALS

Schedule	Department	Division	Org. No.	(a) Net Expenditures Per Financials	(a) Net Expenditures Per SWCAP
1	Building Use Allowance				
2	Equipment Use Allowance				
3	Commissioner's Office				
	Commissioner's Office (DOAS)	403A01	4030101000	\$ 442,690.14	\$ 442,693.00 (b)
	Business Management Services		4030103000	280,290.66	\$ 280,290.00 (b)
	Legal Services		4030104000	144,128.43	\$ 144,129.00 (b)
4	Risk Management Administration	403A05	4030501000	55.67	57.00 (b)
5	Support Services Administration	403A03	4030301000	86.39	87.00 (b)
6	Mail/Courier Administration	403A03	4030304100	52,680.39	52,680.00 (b)
7	Motor Vehicle Administration	403A03	4030307000	327,618.90	327,618.00 (b)
8	Office of Administrative Hearings	403A51	4035100000	4,671,413.86	4,671,415.00
9	Space Management	403A04	4030402000	386,755.71	386,756.00 (b)
10	Purchasing				
	State Purchasing	403A04	4030401000	115,121.67	(b)
	State Purchasing	403A04	4030403000	433,064.35	(b)
	Procurement	403A04	4030403100	632,553.82	(b)
	Statewide Contracts	403A04	4030403200	629,026.32	(b)
	Procurement Support	403A04	4030403300	267,134.87	(b)
	Training and Compliance	403A04	4030403400	297,020.56	(b)
	Purchasing Card	403A04	4030403500	(136,171.07)	(b)
	Total - Purchasing			2,237,750.52	2,237,751.00
11	Internal Administration				
	Acctng, Budget, Procurement	403A02	4030201000	1,102,820.12	1,102,820.00 (b)
	Risk Mgmt Accounting	403A02	4030203000	-	- (b)
	Information Technology	403A02	4030204000	1,611,347.02	1,611,346.00 (b)
	Risk Management IT	403A02	4030205000	(70,787.13)	(70,787.00) (b)
	Customer Employee Relations	403A02	4030206000	664,944.05	664,944.00 (b)
	Superior Courts Accounting	403A02	4030202000	-	- (b)
12	Secretary of State - Administration			5,022,417.46	5,022,418.00
13	Secretary of State - Archives			6,363,746.68	6,363,744.00
14	Office of Planning and Budget - Administration			4,211,956.98	4,211,956.00
15	Office of Planning and Budget - Services			3,237,902.05	3,237,902.00

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004**

RECONCILIATION TO FINANCIALS

<u>Schedule</u>	<u>Department</u>	<u>Division</u>	<u>Org. No.</u>	(a) <u>Net Expenditures Per Financials</u>	(a) <u>Net Expenditures Per SWCAP</u>
16	Department of Audits - Administration			4,906,692.68	4,906,693.00
17	Performance/Financial Audits			23,509,995.84	23,509,996.00
18	Surplus Property Administration		4030311000	481.26	481.00 (b)

Notes:

(a) - Total expenditures net of total revenues

(b) - Please reference *Department of Administrative Services (DOAS) Service Reconciliation to CAFR* for detailed reconciliation

SECTION 3

Cost Allocation Methodology

MAXIMUS
Cost Allocation Methodology
For State of Georgia
Statewide Cost Allocation Plan

Part I: The Double Step-Down Methodology

I. Cost Allocation Overview

MAXIMUS applies a double step-down methodology in its cost allocation procedures for the State of Georgia. The proprietary software, MAXCARS, is the tool with which the step-down methodology is accomplished.

MAXCARS provides for the inputting of all allowable costs by cost center identifications consistent with the State's accounting code structure. This capability allows for efficient balancing with the State's financial reporting systems.

Additionally MAXCARS provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

A. Initiating the Process

Determination of the data to be included within the cost allocation process is accomplished through:

- 1) Application of OMB Circular A-87 guidelines,
- 2) Interviews,
- 3) Review of financial documents,
- 4) Review of organizational structure, and
- 5) Analysis of statistical data relative to benefit of services provided.

B. Establishing the Cost Pools to Be Allocated

Basically the organizational structure of the State is analyzed to determine which departments or cost pools provide services to other departments. These cost pools become the "Central Service Departments" in the cost allocation plan.

Next each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or functions such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which functions receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each function.

C. Establishing the Statistical Measurements or Bases for Allocation

Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example a function that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly a function that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

D. Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and for use charges are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.

II. The Double Step-Down Methodology

Because Central Service Departments provide services to other Central Service Departments, MAXIMUS employs a double step-down procedure. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.

To demonstrate the potential inequity of a single step-down for the State of Georgia, consider the costs of the Purchasing function and of the Accounts Payable function. Purchasing processes the purchase orders for the materials and supplies that Accounts Payable uses to serve the departments of the State. This cost is rightfully allocable to all the departments that Accounts Payable serves. If Purchasing allocates its costs after Accounts Payable allocates its costs, and then the costs that are attributable to the services provided to Accounts Payable will be prorated to the other departments served by Purchasing. This method can then send costs to departments disproportionate to the benefit received from those costs.

Comparably Accounts Payable provides services to Purchasing. Similarly if Accounts Payable allocates its costs after Purchasing allocates its costs, then the costs that are attributable to the services provided to Purchasing will be prorated to the other departments served by Accounts Payable. Again this method can send costs to departments disproportionate to the benefit received from those costs.

The double step-down is supported by the OMB A-87 consistency of allocation requirement and has for over twenty years been widely accepted by Federal Cognizant Agencies.

A. The First Step-Down

The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.

1. The Process

The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- 1) Costs from the audited financials,
- 2) Cost adjustments,

	<ol style="list-style-type: none"> 3) Credits, and 4) Costs received from other Central Service Departments that have completed their first round allocations.
<p>2. The Results</p>	<p>At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.</p>
<p>B. The Second Step-Down</p>	<p>The rule for this second round of allocations is that each Central Service Department can allocate only to any other department sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.</p>
<p>1. The Process</p>	<p>The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:</p> <ol style="list-style-type: none"> 1) Costs received from other Central Service Departments that have completed their second round allocations, and 2) Costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.
<p>2. The Results</p>	<p>At the completion of the second step-down each Central Service Department has completed all allocations. All Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on equitable allocation statistics.</p>
<p>C. Supplemental Comments</p>	<p>When the relationships between and among the Central Service Departments are greatly intertwined, it may be prudent to implement three or more step-downs. Most often the double step-down is sufficient to accomplish an equitable allocation of all costs.</p> <p>If more than two step-downs are required the rules for all rounds of allocation except the final round are the same as defined above for the first step-down. The final round always follows the rules as defined above for the second step-down.</p>

Part II: Tracking Costs in the Cost Allocation Plan

I. Cost Plan Organization	<p>The MAXIMUS Cost Allocation Plan typically is organized as follows:</p> <ol style="list-style-type: none">1) Title page,2) Narrative of cost allocation methodology,3) Rate schedule(s) when applicable,4) Summary schedules, and5) Detail schedules.
A. Summary Schedules	<p>The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.</p>
1. Schedule A	<p>Schedule A – Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:</p> <p>Which Central Service Department actually allocated the costs to each Receiving Department?</p> <p>This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.</p>
2. Schedule C	<p>Schedule C – Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence.</p> <p>Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.</p> <p>The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.</p>
3. Schedule D	<p>Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.</p>
4. Schedule E	<p>Schedule E – Summary of Allocated Costs demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.</p>

<p>5. Schedule G</p>	<p>Schedule G – Origins of Costs demonstrates the original source of the costs received by each Receiving Department. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing. Note the contrast with Schedule A.</p>
<p>B. Detail Schedules</p>	<p>The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.</p> <p>When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.</p>
<p>1. Schedule __.1</p>	<p>Schedule __.1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.</p>
<p>2. Schedule __.2</p>	<p>Schedule __.2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department:</p> <ol style="list-style-type: none"> 1) Expenditures from the financial reports – balances to Schedule C, 2) Adjustments to financial reports – balances to Schedule C, and 3) Incoming costs from other Central Service Departments. <p>The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.</p>
<p>3. Schedule __.3</p>	<p>Schedule __.3 – Costs to be Allocated by Activity provides the following:</p> <ol style="list-style-type: none"> 1) The expenditures from the financials are defined by type of expenditure and by activities or functions to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each function is represented in its own column. The totals will balance with both Schedule C and with Schedule __.2 expenditure amounts. 2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions. 3) Incoming costs are demonstrated first in total and then spread to the appropriate functions for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. <p>It should be noted that incoming costs are coded to spread to only the functions that receive benefit from the services.</p>

4. Schedule __.4

Schedules __.4 – Detail Activity Allocations represent the allocation results by function. Each function defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of functions varies, the number of the last of these schedules varies.

The information provided includes:

- 1) The statistical measurement used as a basis for allocation;
- 2) The identification of statistical measurement;
- 3) The source of the statistical measurement;
- 4) The percent relationship of each statistical measurement to the whole or total statistical measurement base;
- 5) The results of the first step-down – balances to functional total after first additions on Schedule __.3;
- 6) The results of the second step-down – balances to functional total of second additions on Schedule __.3; and
- 7) The totals allocated from both step-downs – balances to functional grand total from Schedule __.3.

Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

5. Schedule __.5

Schedules __.5 – Allocation Summary for each Central Service Department provides a summary of costs allocated by each function. The function totals balance to the totals from each Detail Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

II. The Tracking Process

Typically for tracking costs that are being questioned, one begins with Schedule A. This is where the questioned cost is usually identified.

- 1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified.
- 2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by functions indicates which detail allocation schedules to review.
- 3) Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each function.
- 4) Continuing backward through the detail schedules the composition of the total functional costs can be reviewed.
- 5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule __.2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeated the steps provided above in this section.

SECTION 4

Cost Allocation Plan

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department

GA SWCAP
 Actual 2004
 Detail

Version 4.0001-2

Central Service Departments	MERIT SYSTEM	STATE PROPERTIES	TREASURY	PROPERTY INSUR	LIAB/TORT INSUR	WORKERS COMP INS	SMALL/MINORITY
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EQUIP USE ALLOWANCE	0	0	17,504	0	0	0	1,642
COMMISSIONER, D.O.A.S.	0	36,818	77,766	7,270	12,925	58,788	33,574
RISK MGMT ADMIN	0	0	0	9,487	15,141	73,474	0
SUPPORT SVCS ADMIN	0	0	0	0	0	0	0
MAIL/COURIER ADMIN	0	0	0	0	0	0	0
MOTOR VEHICLE ADMIN	0	0	0	0	0	0	0
ADMIN HEARINGS	201,145	0	0	0	0	0	0
SPACE MANAGEMENT	565	0	0	0	0	0	0
PURCHASING	1,338	0	0	0	0	3,142	0
INTERNAL ADMIN	0	150,603	379,248	41,962	68,787	347,893	178,472
SEC OF STATE ADMIN	0	0	0	0	0	0	0
SEC OF STATE ARCHIVES	460	0	0	0	0	37,075	0
PLANNING/BUDGET ADMN	0	0	0	0	0	0	0
PLANNING/BUDGET SVCS	0	0	0	0	0	792	0
AUDITS ADMINISTRATION	0	0	0	0	0	0	0
PERF/FIN AUDITS	9,943	0	0	0	0	4,279	0
SURPLUS PROP ADMIN	0	0	0	0	0	0	0
Total Allocated	213,451	187,421	474,518	58,719	96,853	525,443	213,688
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	213,451	187,421	474,518	58,719	96,853	525,443	213,688
Adjustments	0	0	0	0	0	0	0
Proposed Costs	213,451	187,421	474,518	58,719	96,853	525,443	213,688



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department**

Central Service Departments	CENTRAL SUPPLY	SUR PROP STATE	SUR PROP FEDERAL	MAIL SERVICES	COURIER SERVICES	POST OFFICE	VEHICLE RENTALS
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EQUIP USE ALLOWANCE	0	38,482	0	6,182	4,660	0	256,073
COMMISSIONER, D.O.A.S.	2,875	83,380	12,209	12,771	22,800	14,063	24,783
RISK MGMT ADMIN	0	0	0	0	0	0	0
SUPPORT SVCS ADMIN	748	13,993	2,348	2,710	4,759	3,543	7,139
MAIL/COURIER ADMIN	0	0	0	20,286	35,609	26,513	0
MOTOR VEHICLE ADMIN	0	0	0	0	0	0	280,232
ADMIN HEARINGS	0	0	0	0	0	0	0
SPACE MANAGEMENT	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
INTERNAL ADMIN	11,233	267,627	41,445	45,273	80,211	54,057	102,029
SEC OF STATE ADMIN	0	0	0	0	0	0	0
SEC OF STATE ARCHIVES	0	0	0	0	0	0	0
PLANNING/BUDGET ADMN	0	0	0	0	0	0	0
PLANNING/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADMINISTRATION	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SURPLUS PROP ADMIN	0	92,117	15,458	0	0	0	0
Total Allocated	14,856	495,599	71,460	87,222	148,039	98,176	670,256
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	14,856	495,599	71,460	87,222	148,039	98,176	670,256
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,856	495,599	71,460	87,222	148,039	98,176	670,256



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department

Central Service Departments	CONTRACTS MAINT	PETROL OPERATION	GEORGIA TECHNOLOGY AUTH	GA BLDG AUTHORITY	HEALTH INSURANCE	MERIT SYSTEM OPN	SEC OF ST OTHER
BUILDING USE ALLOWANCE	0	0	0	1,940,257	0	0	0
EQUIP USE ALLOWANCE	0	0	0	0	0	0	0
COMMISSIONER, D.O.A.S.	0	0	0	0	0	0	0
RISK MGMT ADMIN	0	0	0	0	0	0	0
SUPPORT SVCS ADMIN	0	0	0	0	0	0	0
MAIL/COURIER ADMIN	0	0	0	0	0	0	0
MOTOR VEHICLE ADMIN	83,487	60,593	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	98,600
SPACE MANAGEMENT	0	0	3,576	11,646	0	0	0
PURCHASING	0	0	0	0	0	0	0
INTERNAL ADMIN	0	0	0	0	0	0	0
SEC OF STATE ADMIN	0	0	0	0	0	0	4,395,048
SEC OF STATE ARCHIVES	0	0	0	2,583	0	0	6,300,924
PLANNING/BUDGET ADMN	0	0	0	0	0	0	0
PLANNING/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADMINISTRATION	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	24,080	14,168	0	0	0
SURPLUS PROP ADMIN	0	0	0	0	0	0	0
Total Allocated	83,487	60,593	27,656	1,968,654	0	0	10,794,572
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	83,487	60,593	27,656	1,968,654	0	0	10,794,572
Adjustments	0	0	0	0	0	0	0
Proposed Costs	83,487	60,593	27,656	1,968,654	0	0	10,794,572



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department

Central Service Departments	OPB OTHER	AUDIT BILLED SVC	MEDICAID AUDIT	OTHER AUDITS	AGRICULTURE	COMMUNITY AFFAIR	DEFENSE
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EQUIP USE ALLOWANCE	0	0	0	0	0	0	0
COMMISSIONER, D.O.A.S.	0	0	0	0	0	0	0
RISK MGMT ADMIN	0	0	0	0	0	0	0
SUPPORT SVCS ADMIN	0	0	0	0	0	0	0
MAIL/COURIER ADMIN	0	0	0	0	0	0	0
MOTOR VEHICLE ADMIN	0	0	0	0	0	0	0
ADMIN HEARINGS	4,520	0	0	0	26,901	359	0
SPACE MANAGEMENT	0	0	0	0	65	0	447
PURCHASING	0	0	0	0	48,034	28,850	57,668
INTERNAL ADMIN	0	0	0	0	0	0	0
SEC OF STATE ADMIN	0	0	0	0	0	0	0
SEC OF STATE ARCHIVES	0	0	0	0	1,193	64,948	14,245
PLANNING/BUDGET ADMN	2,283,066	0	0	0	0	0	0
PLANNING/BUDGET SVCS	2,343,855	0	0	0	2,171	4,034	404
AUDITS ADMINISTRATION	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	2,000,033	3,305,167	6,384,284	42,401	8,619	4,164
SURPLUS PROP ADMIN	0	0	0	0	0	0	0
Total Allocated	4,631,441	2,000,033	3,305,167	6,384,284	120,765	106,810	76,928
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	4,631,441	2,000,033	3,305,167	6,384,284	120,765	106,810	76,928
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,631,441	2,000,033	3,305,167	6,384,284	120,765	106,810	76,928



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department**

Central Service Departments	EDUCATION	HUMAN RESOURCES	LABOR	COMMUNITY HEALTH	NATURAL RESOURCES	CORRECTIONS	PUBLIC SAFETY
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EQUIP USE ALLOWANCE	0	0	0	0	0	0	0
COMMISSIONER, D.O.A.S.	0	0	0	0	0	0	0
RISK MGMT ADMIN	0	0	0	0	0	0	0
SUPPORT SVCS ADMIN	0	0	0	0	0	0	0
MAIL/COURIER ADMIN	0	0	0	0	0	0	0
MOTOR VEHICLE ADMIN	0	0	0	0	0	0	0
ADMIN HEARINGS	191,217	2,257,485	52,603	81,319	93,886	0	1,770,272
SPACE MANAGEMENT	117	140,544	0	919	8,926	17,908	599
PURCHASING	59,493	270,597	0	5,527	64,409	285,561	53,520
INTERNAL ADMIN	0	0	0	0	0	0	0
SEC OF STATE ADMIN	0	0	0	0	0	0	0
SEC OF STATE ARCHIVES	6,760	196,992	13,589	8,644	7,480	87,723	10,747
PLANNING/BUDGET ADMN	0	0	0	0	0	0	0
PLANNING/BUDGET SVCS	323,964	74,931	2,671	117,253	4,954	48,189	4,635
AUDITS ADMINISTRATION	0	0	0	0	0	0	0
PERF/FIN AUDITS	9,782,121	207,080	6,757	136,046	3,179	186,885	14,784
SURPLUS PROP ADMIN	0	0	0	0	0	0	0
Total Allocated	10,363,672	3,147,629	75,620	349,708	182,834	626,266	1,854,557
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	10,363,672	3,147,629	75,620	349,708	182,834	626,266	1,854,557
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,363,672	3,147,629	75,620	349,708	182,834	626,266	1,854,557



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department

Central Service Departments	TRANSPORTATION	BD OF REGENTS	TECH/ADULT ED	VETERAN SERVICE	JUVENILE JUSTICE	TEACHER RETIREMENT	EMPLOYEE RETIRE
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EQUIP USE ALLOWANCE	0	0	0	0	0	0	0
COMMISSIONER, D.O.A.S.	0	0	0	0	0	0	0
RISK MGMT ADMIN	0	0	0	0	0	0	0
SUPPORT SVCS ADMIN	0	0	0	0	0	0	0
MAIL/COURIER ADMIN	0	0	0	0	0	0	0
MOTOR VEHICLE ADMIN	0	0	0	0	0	0	0
ADMIN HEARINGS	(220,775)	8,787	1,471	0	1,291	0	0
SPACE MANAGEMENT	770	190,394	18,261	465	16,747	0	0
PURCHASING	144,331	0	53,510	6,896	79,684	0	0
INTERNAL ADMIN	0	0	0	0	0	0	0
SEC OF STATE ADMIN	0	0	0	0	0	0	0
SEC OF STATE ARCHIVES	40,029	195	24	12,415	0	98	6,261
PLANNING/BUDGET ADMN	0	0	0	0	0	0	0
PLANNING/BUDGET SVCS	35,315	90,542	15,730	1,147	14,478	117	34
AUDITS ADMINISTRATION	0	0	0	0	0	0	0
PERF/FIN AUDITS	7,229	39,524	221,761	47,545	119,454	508	0
SURPLUS PROP ADMIN	0	0	0	0	0	0	0
Total Allocated	6,899	329,442	310,757	68,468	231,654	723	6,295
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	6,899	329,442	310,757	68,468	231,654	723	6,295
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,899	329,442	310,757	68,468	231,654	723	6,295



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department

Central Service Departments	SCHOOL READINESS	INDUSTRY/TRADE	CORRECTIONAL INDUSTRIES	WORLD CONGRESS	BANKING AND FINANCE	PUBLIC SERVICE COMM	INSURANCE
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EQUIP USE ALLOWANCE	0	0	0	0	0	0	0
COMMISSIONER, D.O.A.S.	0	0	0	0	0	0	0
RISK MGMT ADMIN	0	0	0	0	0	0	0
SUPPORT SVCS ADMIN	0	0	0	0	0	0	0
MAIL/COURIER ADMIN	0	0	0	0	0	0	0
MOTOR VEHICLE ADMIN	0	0	0	0	0	0	0
ADMIN HEARINGS	4,670	0	0	0	14,691	0	13,371
SPACE MANAGEMENT	1,019	1,685	0	0	1,484	0	0
PURCHASING	1,815	7,393	0	0	643	0	995
INTERNAL ADMIN	0	0	0	0	0	0	0
SEC OF STATE ADMIN	0	0	0	0	0	0	0
SEC OF STATE ARCHIVES	1,605	39	0	0	886	15	19,465
PLANNING/BUDGET ADMN	0	0	0	0	0	0	0
PLANNING/BUDGET SVCS	17,335	3,413	0	0	538	441	850
AUDITS ADMINISTRATION	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	4,231	0	13,485	0	0
SURPLUS PROP ADMIN	0	0	0	0	0	0	0
Total Allocated	26,444	12,530	4,231	0	31,727	456	34,681
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	26,444	12,530	4,231	0	31,727	456	34,681
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,444	12,530	4,231	0	31,727	456	34,681



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department**

Central Service Departments	STUDENT FINANCE	LAW DEPARTMENT	PARDONS/PAROLES	GA BUREAU OF INVESTIGATION	REVENUE	SUBSEQUENT INJURY TRUST	ABAC
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EQUIP USE ALLOWANCE	0	0	0	0	0	0	0
COMMISSIONER, D.O.A.S.	0	0	0	0	0	0	0
RISK MGMT ADMIN	0	0	0	0	0	0	0
SUPPORT SVCS ADMIN	0	0	0	0	0	0	0
MAIL/COURIER ADMIN	0	0	0	0	0	0	0
MOTOR VEHICLE ADMIN	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	16,141	0	0
SPACE MANAGEMENT	0	0	8,800	3,619	5,630	370	0
PURCHASING	0	4,335	19,848	15,503	5,112	156	10,992
INTERNAL ADMIN	0	0	0	0	0	0	0
SEC OF STATE ADMIN	0	0	0	0	0	0	0
SEC OF STATE ARCHIVES	0	45,806	46,813	10,943	43,384	9,109	0
PLANNING/BUDGET ADMN	0	0	0	0	0	0	0
PLANNING/BUDGET SVCS	2,053	722	2,415	3,146	25,130	0	0
AUDITS ADMINISTRATION	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	8,154	0	0	11,073	2,212	0
SURPLUS PROP ADMIN	0	0	0	0	0	0	0
Total Allocated	2,053	59,017	77,876	33,211	106,470	11,847	10,992
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,053	59,017	77,876	33,211	106,470	11,847	10,992
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,053	59,017	77,876	33,211	106,470	11,847	10,992



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department**

Central Service Departments	ALBANY STATE UNIVERSITY	ARMSTRONG ATLANTIC STATE	ATLANTA METROPOLITAN	AUGUSTA STATE UNIVERSITY	BAINBRIDGE COLLEGE	CLAYTON COLLEGE & STATE UNIVERSITY	COASTAL GA COMMUNITY COLLEGE
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EQUIP USE ALLOWANCE	0	0	0	0	0	0	0
COMMISSIONER, D.O.A.S.	0	0	0	0	0	0	0
RISK MGMT ADMIN	0	0	0	0	0	0	0
SUPPORT SVCS ADMIN	0	0	0	0	0	0	0
MAIL/COURIER ADMIN	0	0	0	0	0	0	0
MOTOR VEHICLE ADMIN	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SPACE MANAGEMENT	0	0	0	0	0	0	0
PURCHASING	47,734	16,935	18,147	20,969	8,369	7,207	5,019
INTERNAL ADMIN	0	0	0	0	0	0	0
SEC OF STATE ADMIN	0	0	0	0	0	0	0
SEC OF STATE ARCHIVES	0	0	0	0	0	0	0
PLANNING/BUDGET ADMN	0	0	0	0	0	0	0
PLANNING/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADMINISTRATION	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SURPLUS PROP ADMIN	0	0	0	0	0	0	0
Total Allocated	47,734	16,935	18,147	20,969	8,369	7,207	5,019
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	47,734	16,935	18,147	20,969	8,369	7,207	5,019
Adjustments	0	0	0	0	0	0	0
Proposed Costs	47,734	16,935	18,147	20,969	8,369	7,207	5,019



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department**

Central Service Departments	COLUMBUS STATE UNIVERSITY	DALTON STATE COLLEGE	DARTON COLLEGE	FLOYD COLLEGE	FORT VALLEY STATE UNIVERSITY	GA COLLEGE & STATE UNIVERSITY	GA PERIMETER COLLEGE
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EQUIP USE ALLOWANCE	0	0	0	0	0	0	0
COMMISSIONER, D.O.A.S.	0	0	0	0	0	0	0
RISK MGMT ADMIN	0	0	0	0	0	0	0
SUPPORT SVCS ADMIN	0	0	0	0	0	0	0
MAIL/COURIER ADMIN	0	0	0	0	0	0	0
MOTOR VEHICLE ADMIN	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SPACE MANAGEMENT	0	0	0	0	0	0	0
PURCHASING	34,190	3,650	26,351	0	13,481	27,636	7,808
INTERNAL ADMIN	0	0	0	0	0	0	0
SEC OF STATE ADMIN	0	0	0	0	0	0	0
SEC OF STATE ARCHIVES	0	0	0	0	0	0	0
PLANNING/BUDGET ADMN	0	0	0	0	0	0	0
PLANNING/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADMINISTRATION	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SURPLUS PROP ADMIN	0	0	0	0	0	0	0
Total Allocated	34,190	3,650	26,351	0	13,481	27,636	7,808
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	34,190	3,650	26,351	0	13,481	27,636	7,808
Adjustments	0	0	0	0	0	0	0
Proposed Costs	34,190	3,650	26,351	0	13,481	27,636	7,808



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department

Central Service Departments	GEORGIA SOUTHERN	GA STATE UNIVERSITY	GORDON COLLEGE	KENNESAW STATE UNIVERSITY	GAINESVILLE COLLEGE	GEORGIA HIGHLANDS COLLEGE	GEORGIA SOUTHWESTERN
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EQUIP USE ALLOWANCE	0	0	0	0	0	0	0
COMMISSIONER, D.O.A.S.	0	0	0	0	0	0	0
RISK MGMT ADMIN	0	0	0	0	0	0	0
SUPPORT SVCS ADMIN	0	0	0	0	0	0	0
MAIL/COURIER ADMIN	0	0	0	0	0	0	0
MOTOR VEHICLE ADMIN	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SPACE MANAGEMENT	0	0	0	0	0	0	0
PURCHASING	7,497	22,400	12,517	74,602	9,821	23,218	5,227
INTERNAL ADMIN	0	0	0	0	0	0	0
SEC OF STATE ADMIN	0	0	0	0	0	0	0
SEC OF STATE ARCHIVES	0	93	0	0	0	0	0
PLANNING/BUDGET ADMN	0	0	0	0	0	0	0
PLANNING/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADMINISTRATION	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SURPLUS PROP ADMIN	0	0	0	0	0	0	0
Total Allocated	7,497	22,493	12,517	74,602	9,821	23,218	5,227
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	7,497	22,493	12,517	74,602	9,821	23,218	5,227
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,497	22,493	12,517	74,602	9,821	23,218	5,227



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department

Central Service Departments	MIDDLE GEORGIA COLLEGE	MACON STATE MEDICAL COLLEGE	COLLEGE OF GEORGIA	NORTH GEORGIA COLLEGE & STATE	SOUTH GEORGIA STATE COLLEGE	UNIVERSITY OF WEST GA	UNIVERSITY OF GEORGIA
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EQUIP USE ALLOWANCE	0	0	0	0	0	0	0
COMMISSIONER, D.O.A.S.	0	0	0	0	0	0	0
RISK MGMT ADMIN	0	0	0	0	0	0	0
SUPPORT SVCS ADMIN	0	0	0	0	0	0	0
MAIL/COURIER ADMIN	0	0	0	0	0	0	0
MOTOR VEHICLE ADMIN	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SPACE MANAGEMENT	0	0	0	0	0	0	0
PURCHASING	8,794	4,324	220,883	12,818	1,555	35,382	318,020
INTERNAL ADMIN	0	0	0	0	0	0	0
SEC OF STATE ADMIN	0	0	0	0	0	0	0
SEC OF STATE ARCHIVES	0	0	0	0	0	0	0
PLANNING/BUDGET ADMN	0	0	0	0	0	0	0
PLANNING/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADMINISTRATION	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SURPLUS PROP ADMIN	0	0	0	0	0	0	0
Total Allocated	8,794	4,324	220,883	12,818	1,555	35,382	318,020
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	8,794	4,324	220,883	12,818	1,555	35,382	318,020
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,794	4,324	220,883	12,818	1,555	35,382	318,020



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department

Central Service Departments	VALDOSTA STATE UNIVERSITY	WAYCROSS COLLEGE	GA TECH	ALL OTHER	SubTotal	Direct Billed	Unallocated
BUILDING USE ALLOWANCE	0	0	0	0	1,940,257	0	0
EQUIP USE ALLOWANCE	0	0	0	0	324,543	0	0
COMMISSIONER, D.O.A.S.	0	0	0	0	400,022	0	0
RISK MGMT ADMIN	0	0	0	0	98,102	0	0
SUPPORT SVCS ADMIN	0	0	0	0	35,240	0	0
MAIL/COURIER ADMIN	0	0	0	0	82,408	0	0
MOTOR VEHICLE ADMIN	0	0	0	0	424,312	0	0
ADMIN HEARINGS	0	0	0	200,291	4,818,245	398,012	0
SPACE MANAGEMENT	0	0	0	19,291	453,847	0	0
PURCHASING	5,693	4,677	0	634,156	2,868,432	0	0
INTERNAL ADMIN	0	0	0	0	1,768,840	0	91,446
SEC OF STATE ADMIN	0	0	0	0	4,395,048	0	0
SEC OF STATE ARCHIVES	0	0	0	51,113	7,041,656	0	0
PLANNING/BUDGET ADMN	0	0	0	0	2,283,066	0	0
PLANNING/BUDGET SVCS	0	0	0	91,743	3,233,002	0	0
AUDITS ADMINISTRATION	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	6,157,683	28,766,849	0	0
SURPLUS PROP ADMIN	0	0	0	0	107,575	0	0
Total Allocated	5,693	4,677	0	7,154,277	59,041,444	398,012	91,446
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	5,693	4,677	0	7,154,277	59,041,444	398,012	91,446
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,693	4,677	0	7,154,277	59,041,444	398,012	91,446



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Allocated Costs By Department

Central Service Departments	Total
BUILDING USE ALLOWANCE	1,940,257
EQUIP USE ALLOWANCE	324,543
COMMISSIONER, D.O.A.S.	400,022
RISK MGMT ADMIN	98,102
SUPPORT SVCS ADMIN	35,240
MAIL/COURIER ADMIN	82,408
MOTOR VEHICLE ADMIN	424,312
ADMIN HEARINGS	5,216,257
SPACE MANAGEMENT	453,847
PURCHASING	2,868,432
INTERNAL ADMIN	1,860,286
SEC OF STATE ADMIN	4,395,048
SEC OF STATE ARCHIVES	7,041,656
PLANNING/BUDGET ADMN	2,283,066
PLANNING/BUDGET SVCS	3,233,002
AUDITS ADMINISTRATION	0
PERF/FIN AUDITS	28,766,849
SURPLUS PROP ADMIN	107,575
Total Allocated	59,530,902
Roll Forward	0
Cost With Roll Forward	59,530,902
Adjustments	0
Proposed Costs	59,530,902



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE ALLOWANCE	0	1,940,257	
EQUIP USE ALLOWANCE	0	751,290	
COMMISSIONER, D.O.A.S.	867,127	(15)	
RISK MGMT ADMIN	682,108	(682,051)	
SUPPORT SVCS ADMIN	87	0	
MAIL/COURIER ADMIN	52,680	0	
MOTOR VEHICLE ADMIN	327,618	0	
ADMIN HEARINGS	4,671,415	(446,339)	
SPACE MANAGEMENT	386,756	0	
PURCHASING	2,432,445	(194,694)	
INTERNAL ADMIN	5,165,888	(1,857,565)	
SEC OF STATE ADMIN	5,022,418	0	
SEC OF STATE ARCHIVES	6,363,744	0	
PLANNING/BUDGET ADMN	4,211,956	(1,942,318)	
PLANNING/BUDGET SVCS	3,237,902	0	
AUDITS ADMINISTRATION	4,906,693	123,023	
PERF/FIN AUDITS	23,509,996	0	
SURPLUS PROP ADMIN	481	0	
MERIT SYSTEM			213,451
STATE PROPERTIES			187,421
TREASURY			474,518
PROPERTY INSUR			58,719
LIAB/TORT INSUR			96,853
WORKERS COMP INS			525,443
SMALL/MINORITY			213,688
CENTRAL SUPPLY			14,856
SUR PROP STATE			495,599
SUR PROP FEDERAL			71,460
MAIL SERVICES			87,222
COURIER SERVICES			148,039
POST OFFICE			98,176
VEHICLE RENTALS			670,256
CONTRACTS MAINT			83,487
PETROL OPERATION			60,593
GEORGIA TECHNOLOGY AUTH			27,656
GA BLDG AUTHORITY			1,968,654

All Monetary Values Are \$ Dollars

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
HEALTH INSURANCE			0
MERIT SYSTEM OPN			0
SEC OF ST OTHER			10,794,572
OPB OTHER			4,631,441
AUDIT BILLED SVC			2,000,033
MEDICAID AUDIT			3,305,167
OTHER AUDITS			6,384,284
AGRICULTURE			120,765
COMMUNITY AFFAIR			106,810
DEFENSE			76,928
EDUCATION			10,363,672
HUMAN RESOURCES			3,147,629
LABOR			75,620
COMMUNITY HEALTH			349,708
NATURAL RESOURCES			182,834
CORRECTIONS			626,266
PUBLIC SAFETY			1,854,557
TRANSPORTATION			6,899
BD OF REGENTS			329,442
TECH/ADULT ED			310,757
VETERAN SERVICE			68,468
JUVENILE JUSTICE			231,654
TEACHER RETIREMENT			723
EMPLOYEE RETIRE			6,295
SCHOOL READINESS			26,444
INDUSTRY/TRADE			12,530
CORRECTIONAL INDUSTRIES			4,231
WORLD CONGRESS			0
BANKING AND FINANCE			31,727
PUBLIC SERVICE COMM			456
INSURANCE			34,681
STUDENT FINANCE			2,053
LAW DEPARTMENT			59,017
PARDONS/PAROLE			77,876
GA BUREAU OF INVESTIGATION			33,211
REVENUE			106,470



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Summary Of Allocated Costs

GA SWCAP
 ACTUAL 2004
 Detail

Version 4.0001-2

Department	Total Expenditures	Cost Adjustments	Total Allocated
SUBSEQUENT INJURY TRUST			11,847
ABAC			10,992
ALBANY STATE UNIVERSITY			47,734
ARMSTRONG ATLANTIC STATE UNIVERSITY			16,935
ATLANTA METROPOLITAN COLLEGE			18,147
AUGUSTA STATE UNIVERSITY			20,969
BAINBRIDGE COLLEGE			8,369
CLAYTON COLLEGE & STATE UNIVERSITY			7,207
COASTAL GA COMMUNITY COLLEGE			5,019
COLUMBUS STATE UNIVERSITY			34,190
DALTON STATE COLLEGE			3,650
DARTON COLLEGE			26,351
FLOYD COLLEGE			0
FORT VALLEY STATE UNIVERSITY			13,481
GA COLLEGE & STATE UNIVERSITY			27,636
GA PERIMETER COLLEGE			7,808
GEORGIA SOUTHERN UNIVERSITY			7,497
GA STATE UNIVERSITY			22,493
GORDON COLLEGE			12,517
KENNESAW STATE UNIVERSITY			74,602
GAINESVILLE COLLEGE			9,821
GEORGIA HIGHHANDS COLLEGE			23,218
GEORGIA SOUTHWESTERN STATE			5,227
MIDDLE GEORGIA COLLEGE			8,794
MACON STATE COLLEGE			4,324
MEDICAL COLLEGE OF GEORGIA			220,883
NORTH GEORGIA COLLEGE & STATE UNIVERSITY			12,818
SOUTH GEORGIA COLLEGE			1,555
STATE UNIVERSITY OF WEST GA			35,382
UNIVERSITY OF GEORGIA			318,020
VALDOSTA STATE UNIVERSITY			5,693
WAYCROSS COLLEGE			4,677
GA TECH			0
ALL OTHER			7,154,277

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**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Direct Billed Total			398,012	
Unallocated Total			91,446	Deviation
Totals	<u>61,839,314</u>	<u>(2,308,412)</u>	<u>59,530,902</u>	<u>0</u>



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIP USE 2.5	COMMISSIONER, 3.5	RISK MGMT ADMIN 4.5	SUPPORT SVCS ADMIN 5.5	MAIL/COURIER ADMIN 6.5	MOTOR VEHICLE 7.5
BUILDING USE ALLOWANCE	(1,940,257)	0	0	0	0	0	0
EQUIP USE ALLOWANCE	0	(751,290)	0	0	0	0	0
COMMISSIONER, D.O.A.S.	0	5,635	(1,064,861)	0	0	0	0
RISK MGMT ADMIN	0	1,667	24,441	(98,102)	0	0	0
SUPPORT SVCS ADMIN	0	0	10,694	0	(51,796)	0	0
MAIL/COURIER ADMIN	0	0	6,696	0	2,107	(82,408)	0
MOTOR VEHICLE ADMIN	0	0	23,451	0	6,281	0	(424,312)
ADMIN HEARINGS	0	6,425	226,776	0	0	0	0
SPACE MANAGEMENT	0	0	11,751	0	0	0	0
PURCHASING	0	2,000	158,306	0	0	0	0
INTERNAL ADMIN	0	125,053	190,046	0	0	0	0
SEC OF STATE ADMIN	0	34,731	0	0	0	0	0
SEC OF STATE ARCHIVES	0	1,929	0	0	0	0	0
PLANNING/BUDGET ADMN	0	13,003	0	0	0	0	0
PLANNING/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADMINISTRATION	0	123,024	0	0	0	0	0
PERF/FIN AUDITS	0	113,280	0	0	0	0	0
SURPLUS PROP ADMIN	0	0	12,678	0	8,168	0	0
MERIT SYSTEM	0	0	0	0	0	0	0
STATE PROPERTIES	0	0	36,818	0	0	0	0
TREASURY	0	17,504	77,766	0	0	0	0
PROPERTY INSUR	0	0	7,270	9,487	0	0	0
LIAB/TORT INSUR	0	0	12,925	15,141	0	0	0
WORKERS COMP INS	0	0	58,788	73,474	0	0	0
SMALL/MINORITY	0	1,642	33,574	0	0	0	0
CENTRAL SUPPLY	0	0	2,875	0	748	0	0
SUR PROP STATE	0	38,482	83,380	0	13,993	0	0
SUR PROP FEDERAL	0	0	12,209	0	2,348	0	0
MAIL SERVICES	0	6,182	12,771	0	2,710	20,286	0
COURIER SERVICES	0	4,660	22,800	0	4,759	35,609	0
POST OFFICE	0	0	14,063	0	3,543	26,513	0
VEHICLE RENTALS	0	256,073	24,783	0	7,139	0	280,232
CONTRACTS MAINT	0	0	0	0	0	0	83,487
PETROL OPERATION	0	0	0	0	0	0	60,593
GEORGIA TECHNOLOGY	0	0	0	0	0	0	0

All Monetary Values Are \$ Dollars

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIP USE 2.5	COMMISSIONER, 3.5	RISK MGMT ADMIN 4.5	SUPPORT SVCS ADMIN 5.5	MAIL/COURIER ADMIN 6.5	MOTOR VEHICLE 7.5
GA BLDG AUTHORITY	1,940,257	0	0	0	0	0	0
HEALTH INSURANCE	0	0	0	0	0	0	0
MERIT SYSTEM OPN	0	0	0	0	0	0	0
SEC OF ST OTHER	0	0	0	0	0	0	0
OPB OTHER	0	0	0	0	0	0	0
AUDIT BILLED SVC	0	0	0	0	0	0	0
MEDICAID AUDIT	0	0	0	0	0	0	0
OTHER AUDITS	0	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	0
COMMUNITY AFFAIR	0	0	0	0	0	0	0
DEFENSE	0	0	0	0	0	0	0
EDUCATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
LABOR	0	0	0	0	0	0	0
COMMUNITY HEALTH	0	0	0	0	0	0	0
NATURAL RESOURCES	0	0	0	0	0	0	0
CORRECTIONS	0	0	0	0	0	0	0
PUBLIC SAFETY	0	0	0	0	0	0	0
TRANSPORTATION	0	0	0	0	0	0	0
BD OF REGENTS	0	0	0	0	0	0	0
TECH/ADULT ED	0	0	0	0	0	0	0
VETERAN SERVICE	0	0	0	0	0	0	0
JUVENILE JUSTICE	0	0	0	0	0	0	0
TEACHER RETIREMENT	0	0	0	0	0	0	0
EMPLOYEE RETIRE	0	0	0	0	0	0	0
SCHOOL READINESS	0	0	0	0	0	0	0
INDUSTRY/TRADE	0	0	0	0	0	0	0
CORRECTIONAL	0	0	0	0	0	0	0
WORLD CONGRESS	0	0	0	0	0	0	0
BANKING AND FINANCE	0	0	0	0	0	0	0
PUBLIC SERVICE COMM	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	0	0	0
STUDENT FINANCE	0	0	0	0	0	0	0
LAW DEPARTMENT	0	0	0	0	0	0	0
PARDONS/PAROLE	0	0	0	0	0	0	0

All Monetary Values Are \$ Dollars

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**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Detail Of Allocated Costs**

Department	BUILDING USE 1.5	EQUIP USE 2.5	COMMISSIONER, 3.5	RISK MGMT ADMIN 4.5	SUPPORT SVCS ADMIN 5.5	MAIL/COURIER ADMIN 6.5	MOTOR VEHICLE 7.5
GA BUREAU OF REVENUE	0	0	0	0	0	0	0
SUBSEQUENT INJURY ABAC	0	0	0	0	0	0	0
ALBANY STATE UNIVERSITY	0	0	0	0	0	0	0
ARMSTRONG ATLANTIC	0	0	0	0	0	0	0
ATLANTA METROPOLITAN	0	0	0	0	0	0	0
AUGUSTA STATE	0	0	0	0	0	0	0
BAINBRIDGE COLLEGE	0	0	0	0	0	0	0
CLAYTON COLLEGE & COASTAL GA COMMUNITY	0	0	0	0	0	0	0
COLUMBUS STATE	0	0	0	0	0	0	0
DALTON STATE COLLEGE	0	0	0	0	0	0	0
DARTON COLLEGE	0	0	0	0	0	0	0
FLOYD COLLEGE	0	0	0	0	0	0	0
FORT VALLEY STATE	0	0	0	0	0	0	0
GA COLLEGE & STATE	0	0	0	0	0	0	0
GA PERIMETER COLLEGE	0	0	0	0	0	0	0
GEORGIA SOUTHERN	0	0	0	0	0	0	0
GA STATE UNIVERSITY	0	0	0	0	0	0	0
GORDON COLLEGE	0	0	0	0	0	0	0
KENNESAW STATE	0	0	0	0	0	0	0
GAINESVILLE COLLEGE	0	0	0	0	0	0	0
GEORGIA HIGHANDS	0	0	0	0	0	0	0
GEORGIA SOUTHWESTERN	0	0	0	0	0	0	0
MIDDLE GEORGIA COLLEGE	0	0	0	0	0	0	0
MACON STATE COLLEGE	0	0	0	0	0	0	0
MEDICAL COLLEGE OF	0	0	0	0	0	0	0
NORTH GEORGIA COLLEGE	0	0	0	0	0	0	0
SOUTH GEORGIA COLLEGE	0	0	0	0	0	0	0
STATE UNIVERSITY OF	0	0	0	0	0	0	0
UNIVERSITY OF GEORGIA	0	0	0	0	0	0	0
VALDOSTA STATE	0	0	0	0	0	0	0
WAYCROSS COLLEGE	0	0	0	0	0	0	0
GA TECH	0	0	0	0	0	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIP USE 2.5	COMMISSIONER, 3.5	RISK MGMT ADMIN 4.5	SUPPORT SVCS ADMIN 5.5	MAIL/COURIER ADMIN 6.5	MOTOR VEHICLE 7.5
ALL OTHER	0	0	0	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Detail Of Allocated Costs

Department	ADMIN HEARINGS 8.5	SPACE MANAGEMENT 9.5	PURCHASING 10.5	INTERNAL ADMIN 11.5	SEC OF STATE ADMIN 12.5	SEC OF STATE 13.5	PLANNING/BUDGET 14.5
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EQUIP USE ALLOWANCE	0	0	0	0	0	0	0
COMMISSIONER, D.O.A.S.	0	669	4,336	175,155	0	4,697	0
RISK MGMT ADMIN	0	0	0	71,937	0	0	0
SUPPORT SVCS ADMIN	0	0	0	41,015	0	0	0
MAIL/COURIER ADMIN	0	0	0	20,925	0	0	0
MOTOR VEHICLE ADMIN	0	0	0	66,962	0	0	0
ADMIN HEARINGS	(5,216,257)	0	0	757,980	0	0	0
SPACE MANAGEMENT	0	(457,564)	0	59,057	0	0	0
PURCHASING	0	0	(2,881,914)	483,857	0	0	0
INTERNAL ADMIN	0	0	0	(3,623,422)	0	0	0
SEC OF STATE ADMIN	0	1,475	7,269	0	(5,172,493)	94,994	0
SEC OF STATE ARCHIVES	0	0	0	0	777,445	(7,143,118)	0
PLANNING/BUDGET ADMN	0	425	0	0	0	0	(2,283,066)
PLANNING/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADMINISTRATION	0	1,148	1,877	0	0	1,771	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SURPLUS PROP ADMIN	0	0	0	86,248	0	0	0
MERIT SYSTEM	201,145	565	1,338	0	0	460	0
STATE PROPERTIES	0	0	0	150,603	0	0	0
TREASURY	0	0	0	379,248	0	0	0
PROPERTY INSUR	0	0	0	41,962	0	0	0
LIAB/TORT INSUR	0	0	0	68,787	0	0	0
WORKERS COMP INS	0	0	3,142	347,893	0	37,075	0
SMALL/MINORITY	0	0	0	178,472	0	0	0
CENTRAL SUPPLY	0	0	0	11,233	0	0	0
SUR PROP STATE	0	0	0	267,627	0	0	0
SUR PROP FEDERAL	0	0	0	41,445	0	0	0
MAIL SERVICES	0	0	0	45,273	0	0	0
COURIER SERVICES	0	0	0	80,211	0	0	0
POST OFFICE	0	0	0	54,057	0	0	0
VEHICLE RENTALS	0	0	0	102,029	0	0	0
CONTRACTS MAINT	0	0	0	0	0	0	0
PETROL OPERATION	0	0	0	0	0	0	0
GEORGIA TECHNOLOGY	0	3,576	0	0	0	0	0

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Detail Of Allocated Costs

Department	ADMIN HEARINGS 8.5	SPACE MANAGEMENT 9.5	PURCHASING 10.5	INTERNAL ADMIN 11.5	SEC OF STATE ADMIN 12.5	SEC OF STATE 13.5	PLANNING/BUDGET 14.5
GA BLDG AUTHORITY	0	11,646	0	0	0	2,583	0
HEALTH INSURANCE	0	0	0	0	0	0	0
MERIT SYSTEM OPN	0	0	0	0	0	0	0
SEC OF ST OTHER	98,600	0	0	0	4,395,048	6,300,924	0
OPB OTHER	4,520	0	0	0	0	0	2,283,066
AUDIT BILLED SVC	0	0	0	0	0	0	0
MEDICAID AUDIT	0	0	0	0	0	0	0
OTHER AUDITS	0	0	0	0	0	0	0
AGRICULTURE	26,901	65	48,034	0	0	1,193	0
COMMUNITY AFFAIR	359	0	28,850	0	0	64,948	0
DEFENSE	0	447	57,668	0	0	14,245	0
EDUCATION	191,217	117	59,493	0	0	6,760	0
HUMAN RESOURCES	2,257,485	140,544	270,597	0	0	196,992	0
LABOR	52,603	0	0	0	0	13,589	0
COMMUNITY HEALTH	81,319	919	5,527	0	0	8,644	0
NATURAL RESOURCES	93,886	8,926	64,409	0	0	7,480	0
CORRECTIONS	0	17,908	285,561	0	0	87,723	0
PUBLIC SAFETY	1,770,272	599	53,520	0	0	10,747	0
TRANSPORTATION	(220,775)	770	144,331	0	0	40,029	0
BD OF REGENTS	8,787	190,394	0	0	0	195	0
TECH/ADULT ED	1,471	18,261	53,510	0	0	24	0
VETERAN SERVICE	0	465	6,896	0	0	12,415	0
JUVENILE JUSTICE	1,291	16,747	79,684	0	0	0	0
TEACHER RETIREMENT	0	0	0	0	0	98	0
EMPLOYEE RETIRE	0	0	0	0	0	6,261	0
SCHOOL READINESS	4,670	1,019	1,815	0	0	1,605	0
INDUSTRY/TRADE	0	1,685	7,393	0	0	39	0
CORRECTIONAL	0	0	0	0	0	0	0
WORLD CONGRESS	0	0	0	0	0	0	0
BANKING AND FINANCE	14,691	1,484	643	0	0	886	0
PUBLIC SERVICE COMM	0	0	0	0	0	15	0
INSURANCE	13,371	0	995	0	0	19,465	0
STUDENT FINANCE	0	0	0	0	0	0	0
LAW DEPARTMENT	0	0	4,335	0	0	45,806	0
PARDONS/PAROLE	0	8,800	19,848	0	0	46,813	0

All Monetary Values Are \$ Dollars

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**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Detail Of Allocated Costs**

Department	ADMIN HEARINGS	SPACE MANAGEMENT	PURCHASING	INTERNAL ADMIN	SEC OF STATE ADMIN	SEC OF STATE	PLANNING/BUDGET
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
GA BUREAU OF REVENUE	0	3,619	15,503	0	0	10,943	0
SUBSEQUENT INJURY	16,141	5,630	5,112	0	0	43,384	0
ABAC	0	370	156	0	0	9,109	0
ALBANY STATE UNIVERSITY	0	0	10,992	0	0	0	0
ARMSTRONG ATLANTIC	0	0	47,734	0	0	0	0
ATLANTA METROPOLITAN	0	0	16,935	0	0	0	0
AUGUSTA STATE	0	0	18,147	0	0	0	0
BAINBRIDGE COLLEGE	0	0	20,969	0	0	0	0
CLAYTON COLLEGE & COASTAL GA COMMUNITY	0	0	8,369	0	0	0	0
COLUMBUS STATE	0	0	7,207	0	0	0	0
DALTON STATE COLLEGE	0	0	5,019	0	0	0	0
DARTON COLLEGE	0	0	34,190	0	0	0	0
FLOYD COLLEGE	0	0	3,650	0	0	0	0
FORT VALLEY STATE	0	0	26,351	0	0	0	0
GA COLLEGE & STATE	0	0	0	0	0	0	0
GA PERIMETER COLLEGE	0	0	13,481	0	0	0	0
GEORGIA SOUTHERN	0	0	27,636	0	0	0	0
GA STATE UNIVERSITY	0	0	7,808	0	0	0	0
GORDON COLLEGE	0	0	7,497	0	0	93	0
KENNESAW STATE	0	0	22,400	0	0	0	0
GAINESVILLE COLLEGE	0	0	12,517	0	0	0	0
GEORGIA HIGHANDS	0	0	74,602	0	0	0	0
GEORGIA SOUTHWESTERN	0	0	9,821	0	0	0	0
MIDDLE GEORGIA COLLEGE	0	0	23,218	0	0	0	0
MACON STATE COLLEGE	0	0	5,227	0	0	0	0
MEDICAL COLLEGE OF	0	0	8,794	0	0	0	0
NORTH GEORGIA COLLEGE	0	0	4,324	0	0	0	0
SOUTH GEORGIA COLLEGE	0	0	220,883	0	0	0	0
STATE UNIVERSITY OF	0	0	12,818	0	0	0	0
UNIVERSITY OF GEORGIA	0	0	1,555	0	0	0	0
VALDOSTA STATE	0	0	35,382	0	0	0	0
WAYCROSS COLLEGE	0	0	318,020	0	0	0	0
GA TECH	0	0	5,693	0	0	0	0
	0	0	4,677	0	0	0	0
	0	0	0	0	0	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Detail Of Allocated Costs

Department	ADMIN HEARINGS 8.5	SPACE MANAGEMENT 9.5	PURCHASING 10.5	INTERNAL ADMIN 11.5	SEC OF STATE ADMIN 12.5	SEC OF STATE 13.5	PLANNING/BUDGET 14.5
ALL OTHER	200,291	19,291	634,156	0	0	51,113	0
Direct Billings	398,012	0	0	0	0	0	0
Unallocated	0	0	0	91,446	0	0	0
Total	0	0	0	0	0	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Detail Of Allocated Costs

Department	PLANNING/BUDGET 15.5	AUDITS 16.5	PERF/FIN AUDITS 17.5	SURPLUS PROP ADMIN 18.5	Total Plan Allocated
BUILDING USE ALLOWANCE	0	0	0	0	0
EQUIP USE ALLOWANCE	0	0	0	0	0
COMMISSIONER, D.O.A.S.	1,563	0	5,694	0	0
RISK MGMT ADMIN	0	0	0	0	0
SUPPORT SVCS ADMIN	0	0	0	0	0
MAIL/COURIER ADMIN	0	0	0	0	0
MOTOR VEHICLE ADMIN	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0
SPACE MANAGEMENT	0	0	0	0	0
PURCHASING	0	0	0	0	0
INTERNAL ADMIN	0	0	0	0	0
SEC OF STATE ADMIN	1,784	0	9,822	0	0
SEC OF STATE ARCHIVES	0	0	0	0	0
PLANNING/BUDGET ADMN	0	0	0	0	0
PLANNING/BUDGET SVCS	(3,237,902)	0	0	0	0
AUDITS ADMINISTRATION	1,553	(5,159,089)	0	0	0
PERF/FIN AUDITS	0	5,159,089	(28,782,365)	0	0
SURPLUS PROP ADMIN	0	0	0	(107,575)	0
MERIT SYSTEM	0	0	9,943	0	213,451
STATE PROPERTIES	0	0	0	0	187,421
TREASURY	0	0	0	0	474,518
PROPERTY INSUR	0	0	0	0	58,719
LIAB/TORT INSUR	0	0	0	0	96,853
WORKERS COMP INS	792	0	4,279	0	525,443
SMALL/MINORITY	0	0	0	0	213,688
CENTRAL SUPPLY	0	0	0	0	14,856
SUR PROP STATE	0	0	0	92,117	495,599
SUR PROP FEDERAL	0	0	0	15,458	71,460
MAIL SERVICES	0	0	0	0	87,222
COURIER SERVICES	0	0	0	0	148,039
POST OFFICE	0	0	0	0	98,176
VEHICLE RENTALS	0	0	0	0	670,256
CONTRACTS MAINT	0	0	0	0	83,487
PETROL OPERATION	0	0	0	0	60,593
GEORGIA TECHNOLOGY	0	0	24,080	0	27,656

All Monetary Values Are \$ Dollars

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**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Detail Of Allocated Costs**

Department	PLANNING/BUDGET 15.5	AUDITS 16.5	PERF/FIN AUDITS SURPLUS 17.5	PROP ADMIN 18.5	Total Plan Allocated
GA BLDG AUTHORITY	0	0	14,168	0	1,968,654
HEALTH INSURANCE	0	0	0	0	0
MERIT SYSTEM OPN	0	0	0	0	0
SEC OF ST OTHER	0	0	0	0	10,794,572
OPB OTHER	2,343,855	0	0	0	4,631,441
AUDIT BILLED SVC	0	0	2,000,033	0	2,000,033
MEDICAID AUDIT	0	0	3,305,167	0	3,305,167
OTHER AUDITS	0	0	6,384,284	0	6,384,284
AGRICULTURE	2,171	0	42,401	0	120,765
COMMUNITY AFFAIR	4,034	0	8,619	0	106,810
DEFENSE	404	0	4,164	0	76,928
EDUCATION	323,964	0	9,782,121	0	10,363,672
HUMAN RESOURCES	74,931	0	207,080	0	3,147,629
LABOR	2,671	0	6,757	0	75,620
COMMUNITY HEALTH	117,253	0	136,046	0	349,708
NATURAL RESOURCES	4,954	0	3,179	0	182,834
CORRECTIONS	48,189	0	186,885	0	626,266
PUBLIC SAFETY	4,635	0	14,784	0	1,854,557
TRANSPORTATION	35,315	0	7,229	0	6,899
BD OF REGENTS	90,542	0	39,524	0	329,442
TECH/ADULT ED	15,730	0	221,761	0	310,757
VETERAN SERVICE	1,147	0	47,545	0	68,468
JUVENILE JUSTICE	14,478	0	119,454	0	231,654
TEACHER RETIREMENT	117	0	508	0	723
EMPLOYEE RETIRE	34	0	0	0	6,295
SCHOOL READINESS	17,335	0	0	0	26,444
INDUSTRY/TRADE	3,413	0	0	0	12,530
CORRECTIONAL	0	0	4,231	0	4,231
WORLD CONGRESS	0	0	0	0	0
BANKING AND FINANCE	538	0	13,485	0	31,727
PUBLIC SERVICE COMM	441	0	0	0	456
INSURANCE	850	0	0	0	34,681
STUDENT FINANCE	2,053	0	0	0	2,053
LAW DEPARTMENT	722	0	8,154	0	59,017
PARDONS/PAROLE	2,415	0	0	0	77,876

All Monetary Values Are \$ Dollars

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Detail Of Allocated Costs

Department	PLANNING/BUDGET 15.5	AUDITS 16.5	PERF/FIN AUDITS SURPLUS 17.5	PROP ADMIN 18.5	Total Plan Allocated
GA BUREAU OF REVENUE	3,146	0	0	0	33,211
SUBSEQUENT INJURY	25,130	0	11,073	0	106,470
ABAC	0	0	2,212	0	11,847
ALBANY STATE UNIVERSITY	0	0	0	0	10,992
ARMSTRONG ATLANTIC	0	0	0	0	47,734
ATLANTA METROPOLITAN	0	0	0	0	16,935
AUGUSTA STATE	0	0	0	0	18,147
BAINBRIDGE COLLEGE	0	0	0	0	20,969
CLAYTON COLLEGE & COASTAL GA COMMUNITY	0	0	0	0	8,369
COLUMBUS STATE	0	0	0	0	7,207
DALTON STATE COLLEGE	0	0	0	0	5,019
DARTON COLLEGE	0	0	0	0	34,190
FLOYD COLLEGE	0	0	0	0	3,650
FORT VALLEY STATE	0	0	0	0	26,351
GA COLLEGE & STATE	0	0	0	0	0
GA PERIMETER COLLEGE	0	0	0	0	13,481
GEORGIA SOUTHERN	0	0	0	0	27,636
GA STATE UNIVERSITY	0	0	0	0	7,808
GORDON COLLEGE	0	0	0	0	7,497
KENNESAW STATE	0	0	0	0	22,493
GAINESVILLE COLLEGE	0	0	0	0	12,517
GEORGIA HIGHANDS	0	0	0	0	74,602
GEORGIA SOUTHWESTERN	0	0	0	0	9,821
MIDDLE GEORGIA COLLEGE	0	0	0	0	23,218
MACON STATE COLLEGE	0	0	0	0	5,227
MEDICAL COLLEGE OF	0	0	0	0	8,794
NORTH GEORGIA COLLEGE	0	0	0	0	4,324
SOUTH GEORGIA COLLEGE	0	0	0	0	220,883
STATE UNIVERSITY OF	0	0	0	0	12,818
UNIVERSITY OF GEORGIA	0	0	0	0	1,555
VALDOSTA STATE	0	0	0	0	35,382
WAYCROSS COLLEGE	0	0	0	0	318,020
GA TECH	0	0	0	0	5,693
					4,677
					0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Detail Of Allocated Costs

Department	PLANNING/BUDGET 15.5	AUDITS 16.5	PERF/FIN AUDITS SURPLUS 17.5	PROP ADMIN 18.5	Total Plan Allocated
ALL OTHER	91,743	0	6,157,683	0	7,154,277
Direct Billings	0	0	0	0	398,012
Unallocated	0	0	0	0	91,446
Total	0	0	0	0	59,530,902



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE ALLOWANCE		
1.4.1 BLDG USE ALLOW	DIRECT ALLOCATION TO GEORGIA BUILDING AUTHORITY	STATE PERSONNEL
EQUIP USE ALLOWANCE		
2.4.1 EQUIP USE ALLOW	DIRECT IDENTIFICATION OF EQUIPMENT DEPRECIATION	FINANCIAL SYSTEM
2.4.2 AUTO DEPRECIAT	DIRECT IDENTIFICATION OF AUTO DEPRECIATION	FINANCIAL SYSTEM
COMMISSIONER, D.O.A.S.		
3.4.1 COMMISSIONER	SALARIES OF EMPLOYEES SUPERVISED	ACCOUNTING RECORDS
3.4.2 BUS MGT SVCS	NUMBER OF DOAS EMPLOYEES BY ORG	DOAS BUDGET
3.4.3 LEGAL SERVICES	NUMBER OF DOAS EMPLOYEES BY ORG	DOAS BUDGET
RISK MGMT ADMIN		
4.4.1 RISK MGMT ADMIN	EMPLOYEE SALARIES OF SECTIONS SUPERVISED	ACCOUNTING RECORDS
SUPPORT SVCS ADMIN		
5.4.1 SUPP SVCS ADMIN	EMPLOYEE SALARIES OF SECTIONS SUPERVISED	ACCOUNTING RECORDS
MAIL/COURIER ADMIN		
6.4.1 MAIL/COURIER ADM	EMPLOYEE SALARIES OF SECTIONS SUPERVISED	ACCOUNTING RECORDS
MOTOR VEHICLE ADMIN		
7.4.1 MOTOR VEH ADMIN	TOTAL MOTOR VEHICLE OPERATING EXPENSE	ACCOUNTING RECORDS
ADMIN HEARINGS		
8.4.1 ADMIN HEARINGS	HOURS DEVOTED TO CASES FOR EACH DEPARTMENT	ADMINISTRATIVE HEARING JUDGES' MONTHLY TIME SHEETS
SPACE MANAGEMENT		
9.4.1 SPACE LEASES	SQUARE FEET OCCUPIED BY DEPARTMENT	DOAS SPACE MANAGEMENT ASSIGNMENTS BY BUILDING
PURCHASING		
10.4.1 PROCUREMENT	PURCHASE TRANSACTIONS BY AGENCY	STATE PURCHASING DIVISION

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
INTERNAL ADMIN		
11.4.1 ACCTG, BUDGET, PROC	SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN	ACCOUNTING RECORDS
11.4.2 RISK MGMT ACCTG	TOTAL EXPENDITURES FOR SECTIONS SERVED	EXPENDITURE REPORT
11.4.3 INFO TECH	SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN	ACCOUNTING RECORDS
11.4.4 RISK MGMT IT	TOTAL EXPENDITURES FOR SECTIONS SERVED	EXPENDITURE REPORT
11.4.5 CUSTOMER RELATIONS	NUMBER OF DOAS EMPLOYEES BY ORG	DOAS BUDGET
SEC OF STATE ADMIN		
12.4.1 SEC OF ST ADMIN	PERSONAL SERVICES COSTS FOR SECTIONS SUPERVISED	ACCOUNTING RECORDS
SEC OF STATE ARCHIVES		
13.4.1 STATE RECORDS	CUBIC FEET OF RECORDS IN STORAGE	SECRETARY OF STATE
13.4.2 ARCHIVES OTHER	DIRECT ALLOCATION TO SECRETARY OF STATE OTHER	SECRETARY OF STATE
PLANNING/BUDGET ADMN		
14.4.1 OPB ADMIN	DIRECT ALLOCATION TO OPB OTHER	OFFICE OF PLANNING AND BUDGET
PLANNING/BUDGET SVCS		
15.4.1 PLAN/BUDG ALLOW	DEPARTMENTAL BUDGET \$(000'S)	BUDGET REPORT FOR FISCAL YEAR
15.4.2 PLAN/BUDG UNALL	DIRECT ALLOCATION TO OPB OTHER	OFFICE OF PLANNING AND BUDGET
15.4.3 OTHER COSTS	DIRECT ALLOCATION TO OPB OTHER	OFFICE OF PLANNING AND BUDGET
AUDITS ADMINISTRATION		
16.4.1 AUDIT ADMIN	DIRECT ALLOCATION TO PERFORMANCE/FINANCIAL AUDITS	DEPARTMENT OF AUDITS
PERF/FIN AUDITS		
17.4.1 UNBILLED AUDITS	UNBILLED AUDIT HOURS BY DEPARTMENT	DEPARTMENT OF AUDIT TIME RECORDS
17.4.2 BILLED AUDITS	DIRECT ALLOCATION TO BILLED AUDITS	DEPARTMENT OF AUDITS
17.4.3 MEDICAID AUDITS	UNBILLED MEDICAID AUDITS HOURS	DEPARTMENT OF AUDITS
17.4.4 EDUCATION AUDITS	UNBILLED AUDIT HOURS FOR EDUCATION AUDITS	STATE AUDITS
17.4.5 OTHER AUDITS	UNBILLED OTHER AUDIT HOURS	DEPARTMENT OF AUDITS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
SURPLUS PROP ADMIN		
18.4.1 SURPLUS PROP ADMIN	DAOS SURPLUS PROP SALARIES	FINANCIAL RECORDS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Origins Of Costs

Department	BUILDING USE ALLOWANCE		EQUIP USE ALLOWANCE		COMMISSIONER, D.O.A.S.		RISK MGMT ADMIN		SUPPORT SVCS ADMIN	
MERIT SYSTEM	0	0.00%	1,146	0.15%	8,096	0.93%	0	0.00%	0	0.00%
STATE PROPERTIES	0	0.00%	4,164	0.55%	35,066	4.04%	0	0.00%	0	0.00%
TREASURY	0	0.00%	27,476	3.66%	75,681	8.73%	0	0.00%	0	0.00%
PROPERTY INSUR	0	0.00%	3,475	0.46%	11,876	1.37%	6	10.53%	0	0.00%
LIAB/TORT INSUR	0	0.00%	5,523	0.74%	19,993	2.31%	9	15.79%	0	0.00%
WORKERS COMP INS	0	0.00%	31,689	4.22%	99,875	11.52%	42	73.68%	0	0.00%
SMALL/MINORITY	0	0.00%	6,229	0.83%	33,063	3.81%	0	0.00%	0	0.00%
CENTRAL SUPPLY	0	0.00%	332	0.04%	2,867	0.33%	0	0.00%	1	1.15%
SUR PROP STATE	0	0.00%	48,733	6.49%	92,610	10.68%	0	0.00%	34	39.08%
SUR PROP FEDERAL	0	0.00%	1,591	0.21%	13,944	1.61%	0	0.00%	6	6.90%
MAIL SERVICES	0	0.00%	7,708	1.03%	14,100	1.63%	0	0.00%	6	6.90%
COURIER SERVICES	0	0.00%	7,362	0.98%	25,094	2.89%	0	0.00%	10	11.49%
POST OFFICE	0	0.00%	1,804	0.24%	16,074	1.85%	0	0.00%	7	8.05%
VEHICLE RENTALS	0	0.00%	260,416	34.66%	39,810	4.59%	0	0.00%	19	21.84%
CONTRACTS MAINT	0	0.00%	412	0.05%	4,414	0.51%	0	0.00%	2	2.30%
PETROL OPERATION	0	0.00%	299	0.04%	3,204	0.37%	0	0.00%	2	2.30%
GEORGIA TECHNOLOGY AUTH	0	0.00%	211	0.03%	89	0.01%	0	0.00%	0	0.00%
GA BLDG AUTHORITY	1,940,257	100.00%	156	0.02%	286	0.03%	0	0.00%	0	0.00%
HEALTH INSURANCE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
MERIT SYSTEM OPN	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
SEC OF ST OTHER	0	0.00%	36,771	4.89%	4,325	0.50%	0	0.00%	0	0.00%
OPB OTHER	0	0.00%	13,028	1.73%	192	0.02%	0	0.00%	0	0.00%
AUDIT BILLED SVC	0	0.00%	16,627	2.21%	8	0.00%	0	0.00%	0	0.00%
MEDICAID AUDIT	0	0.00%	26,287	3.50%	13	0.00%	0	0.00%	0	0.00%
OTHER AUDITS	0	0.00%	51,730	6.89%	27	0.00%	0	0.00%	0	0.00%
AGRICULTURE	0	0.00%	758	0.10%	3,475	0.40%	0	0.00%	0	0.00%
COMMUNITY AFFAIR	0	0.00%	278	0.04%	1,457	0.17%	0	0.00%	0	0.00%
DEFENSE	0	0.00%	362	0.05%	2,893	0.33%	0	0.00%	0	0.00%
EDUCATION	0	0.00%	82,239	10.95%	10,637	1.23%	0	0.00%	0	0.00%
HUMAN RESOURCES	0	0.00%	16,261	2.16%	111,846	12.90%	0	0.00%	0	0.00%
LABOR	0	0.00%	612	0.08%	4,152	0.48%	0	0.00%	0	0.00%
COMMUNITY HEALTH	0	0.00%	1,596	0.21%	3,538	0.41%	0	0.00%	0	0.00%
NATURAL RESOURCES	0	0.00%	905	0.12%	7,178	0.83%	0	0.00%	0	0.00%
CORRECTIONS	0	0.00%	3,238	0.43%	14,714	1.70%	0	0.00%	0	0.00%
PUBLIC SAFETY	0	0.00%	9,701	1.29%	73,224	8.44%	0	0.00%	0	0.00%
TRANSPORTATION	0	0.00%	892	0.12%	7,309	0.84%	0	0.00%	0	0.00%
BD OF REGENTS	0	0.00%	978	0.13%	5,019	0.58%	0	0.00%	0	0.00%



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Origins Of Costs

Department	BUILDING USE ALLOWANCE		EQUIP USE ALLOWANCE		COMMISSIONER, D.O.A.S.		RISK MGMT ADMIN		SUPPORT SVCS ADMIN	
TECH/ADULT ED	0	0.00%	2,193	0.29%	3,183	0.37%	0	0.00%	0	0.00%
VETERAN SERVICE	0	0.00%	443	0.06%	356	0.04%	0	0.00%	0	0.00%
JUVENILE JUSTICE	0	0.00%	1,489	0.20%	4,445	0.51%	0	0.00%	0	0.00%
TEACHER RETIREMENT	0	0.00%	4	0.00%	0	0.00%	0	0.00%	0	0.00%
EMPLOYEE RETIRE	0	0.00%	4	0.00%	0	0.00%	0	0.00%	0	0.00%
SCHOOL READINESS	0	0.00%	39	0.01%	301	0.03%	0	0.00%	0	0.00%
INDUSTRY/TRADE	0	0.00%	45	0.01%	412	0.05%	0	0.00%	0	0.00%
CORRECTIONAL INDUSTRIES	0	0.00%	35	0.00%	0	0.00%	0	0.00%	0	0.00%
WORLD CONGRESS	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
BANKING AND FINANCE	0	0.00%	198	0.03%	656	0.08%	0	0.00%	0	0.00%
PUBLIC SERVICE COMM	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
INSURANCE	0	0.00%	89	0.01%	581	0.07%	0	0.00%	0	0.00%
STUDENT FINANCE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
LAW DEPARTMENT	0	0.00%	124	0.02%	218	0.03%	0	0.00%	0	0.00%
PARDONS/PAROLE	0	0.00%	169	0.02%	1,207	0.14%	0	0.00%	0	0.00%
GA BUREAU OF INVESTIGATION	0	0.00%	104	0.01%	862	0.10%	0	0.00%	0	0.00%
REVENUE	0	0.00%	253	0.03%	1,039	0.12%	0	0.00%	0	0.00%
SUBSEQUENT INJURY TRUST	0	0.00%	26	0.00%	17	0.00%	0	0.00%	0	0.00%
ABAC	0	0.00%	61	0.01%	549	0.06%	0	0.00%	0	0.00%
ALBANY STATE UNIVERSITY	0	0.00%	262	0.03%	2,386	0.28%	0	0.00%	0	0.00%
ARMSTRONG ATLANTIC STATE	0	0.00%	92	0.01%	846	0.10%	0	0.00%	0	0.00%
ATLANTA METROPOLITAN	0	0.00%	100	0.01%	907	0.10%	0	0.00%	0	0.00%
AUGUSTA STATE UNIVERSITY	0	0.00%	115	0.02%	1,048	0.12%	0	0.00%	0	0.00%
BAINBRIDGE COLLEGE	0	0.00%	46	0.01%	418	0.05%	0	0.00%	0	0.00%
CLAYTON COLLEGE & STATE	0	0.00%	40	0.01%	360	0.04%	0	0.00%	0	0.00%
COASTAL GA COMMUNITY	0	0.00%	28	0.00%	251	0.03%	0	0.00%	0	0.00%
COLUMBUS STATE UNIVERSITY	0	0.00%	187	0.02%	1,709	0.20%	0	0.00%	0	0.00%
DALTON STATE COLLEGE	0	0.00%	20	0.00%	182	0.02%	0	0.00%	0	0.00%
DARTON COLLEGE	0	0.00%	145	0.02%	1,317	0.15%	0	0.00%	0	0.00%
FLOYD COLLEGE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FORT VALLEY STATE	0	0.00%	74	0.01%	674	0.08%	0	0.00%	0	0.00%
GA COLLEGE & STATE	0	0.00%	152	0.02%	1,381	0.16%	0	0.00%	0	0.00%
GA PERIMETER COLLEGE	0	0.00%	43	0.01%	391	0.05%	0	0.00%	0	0.00%
GEORGIA SOUTHERN	0	0.00%	41	0.01%	374	0.04%	0	0.00%	0	0.00%
GA STATE UNIVERSITY	0	0.00%	123	0.02%	1,120	0.13%	0	0.00%	0	0.00%
GORDON COLLEGE	0	0.00%	69	0.01%	626	0.07%	0	0.00%	0	0.00%
KENNESAW STATE UNIVERSITY	0	0.00%	409	0.05%	3,729	0.43%	0	0.00%	0	0.00%



STATE OF GEORGIA
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Department	BUILDING USE ALLOWANCE		EQUIP USE ALLOWANCE		COMMISSIONER, D.O.A.S.		RISK MGMT ADMIN		SUPPORT SVCS ADMIN	
GAINESVILLE COLLEGE	0	0.00%	54	0.01%	491	0.06%	0	0.00%	0	0.00%
GEORGIA HIGHANDS COLLEGE	0	0.00%	128	0.02%	1,161	0.13%	0	0.00%	0	0.00%
GEORGIA SOUTHWESTERN	0	0.00%	29	0.00%	262	0.03%	0	0.00%	0	0.00%
MIDDLE GEORGIA COLLEGE	0	0.00%	49	0.01%	440	0.05%	0	0.00%	0	0.00%
MACON STATE COLLEGE	0	0.00%	24	0.00%	216	0.02%	0	0.00%	0	0.00%
MEDICAL COLLEGE OF	0	0.00%	1,211	0.16%	11,042	1.27%	0	0.00%	0	0.00%
NORTH GEORGIA COLLEGE &	0	0.00%	70	0.01%	641	0.07%	0	0.00%	0	0.00%
SOUTH GEORGIA COLLEGE	0	0.00%	9	0.00%	77	0.01%	0	0.00%	0	0.00%
STATE UNIVERSITY OF WEST	0	0.00%	194	0.03%	1,769	0.20%	0	0.00%	0	0.00%
UNIVERSITY OF GEORGIA	0	0.00%	1,745	0.23%	15,897	1.83%	0	0.00%	0	0.00%
VALDOSTA STATE UNIVERSITY	0	0.00%	32	0.00%	285	0.03%	0	0.00%	0	0.00%
WAYCROSS COLLEGE	0	0.00%	26	0.00%	234	0.03%	0	0.00%	0	0.00%
GA TECH	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
ALL OTHER	0	0.00%	55,812	7.43%	40,178	4.63%	0	0.00%	0	0.00%
Unallocated & Direct Billing	0	0.00%	13,696	1.82%	16,733	1.93%	0	0.00%	0	0.00%
Subtotal	1,940,257	100.00%	751,290	100.00%	867,120	100.00%	57	100.00%	87	100.00%
Adjustments & Disallowed	(1,940,257)		(751,290)		15		682,051		0	
Total	0		0		867,135		682,108		87	



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Department	MAIL/COURIER ADMIN		MOTOR VEHICLE ADMIN		ADMIN HEARINGS		SPACE MANAGEMENT		PURCHASING	
MERIT SYSTEM	0	0.00%	0	0.00%	162,923	3.86%	483	0.12%	1,073	0.05%
STATE PROPERTIES	0	0.00%	0	0.00%	0	0.00%	29	0.01%	188	0.01%
TREASURY	0	0.00%	0	0.00%	0	0.00%	67	0.02%	408	0.02%
PROPERTY INSUR	0	0.00%	0	0.00%	0	0.00%	7	0.00%	60	0.00%
LIAB/TORT INSUR	0	0.00%	0	0.00%	0	0.00%	16	0.00%	99	0.00%
WORKERS COMP INS	0	0.00%	0	0.00%	0	0.00%	80	0.02%	2,928	0.13%
SMALL/MINORITY	0	0.00%	0	0.00%	0	0.00%	28	0.01%	181	0.01%
CENTRAL SUPPLY	0	0.00%	0	0.00%	0	0.00%	2	0.00%	14	0.00%
SUR PROP STATE	0	0.00%	0	0.00%	0	0.00%	76	0.02%	487	0.02%
SUR PROP FEDERAL	0	0.00%	0	0.00%	0	0.00%	12	0.00%	74	0.00%
MAIL SERVICES	12,968	24.62%	0	0.00%	0	0.00%	12	0.00%	73	0.00%
COURIER SERVICES	22,763	43.21%	0	0.00%	0	0.00%	20	0.01%	129	0.01%
POST OFFICE	16,948	32.17%	0	0.00%	0	0.00%	13	0.00%	84	0.00%
VEHICLE RENTALS	0	0.00%	216,372	66.04%	0	0.00%	33	0.01%	194	0.01%
CONTRACTS MAINT	0	0.00%	64,462	19.68%	0	0.00%	3	0.00%	19	0.00%
PETROL OPERATION	0	0.00%	46,785	14.28%	0	0.00%	2	0.00%	14	0.00%
GEORGIA TECHNOLOGY AUTH	0	0.00%	0	0.00%	0	0.00%	3,023	0.78%	1	0.00%
GA BLDG AUTHORITY	0	0.00%	0	0.00%	0	0.00%	9,843	2.55%	2	0.00%
HEALTH INSURANCE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
MERIT SYSTEM OPN	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
SEC OF ST OTHER	0	0.00%	0	0.00%	79,864	1.89%	1,235	0.32%	5,599	0.25%
OPB OTHER	0	0.00%	0	0.00%	3,661	0.09%	359	0.09%	1	0.00%
AUDIT BILLED SVC	0	0.00%	0	0.00%	0	0.00%	68	0.02%	103	0.00%
MEDICAID AUDIT	0	0.00%	0	0.00%	0	0.00%	108	0.03%	162	0.01%
OTHER AUDITS	0	0.00%	0	0.00%	0	0.00%	212	0.05%	319	0.01%
AGRICULTURE	0	0.00%	0	0.00%	21,789	0.52%	59	0.02%	37,301	1.67%
COMMUNITY AFFAIR	0	0.00%	0	0.00%	291	0.01%	2	0.00%	22,405	1.00%
DEFENSE	0	0.00%	0	0.00%	0	0.00%	380	0.10%	44,778	2.00%
EDUCATION	0	0.00%	0	0.00%	154,882	3.67%	437	0.11%	46,724	2.09%
HUMAN RESOURCES	0	0.00%	0	0.00%	1,804,997	42.72%	118,855	30.73%	210,540	9.41%
LABOR	0	0.00%	0	0.00%	32,809	0.78%	3	0.00%	18	0.00%
COMMUNITY HEALTH	0	0.00%	0	0.00%	65,869	1.56%	783	0.20%	4,313	0.19%
NATURAL RESOURCES	0	0.00%	0	0.00%	76,047	1.80%	7,548	1.95%	50,028	2.24%
CORRECTIONS	0	0.00%	0	0.00%	0	0.00%	15,151	3.92%	221,739	9.91%
PUBLIC SAFETY	0	0.00%	0	0.00%	1,433,885	33.94%	557	0.14%	41,853	1.87%
TRANSPORTATION	0	0.00%	0	0.00%	(221,098)	-5.23%	656	0.17%	112,044	5.01%
BD OF REGENTS	0	0.00%	0	0.00%	7,117	0.17%	160,886	41.60%	21	0.00%



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Department	MAIL/COURIER ADMIN		MOTOR VEHICLE ADMIN		ADMIN HEARINGS		SPACE MANAGEMENT		PURCHASING	
TECH/ADULT ED	0	0.00%	0	0.00%	1,191	0.03%	15,442	3.99%	41,559	1.86%
VETERAN SERVICE	0	0.00%	0	0.00%	0	0.00%	395	0.10%	5,357	0.24%
JUVENILE JUSTICE	0	0.00%	0	0.00%	1,046	0.02%	14,160	3.66%	61,878	2.77%
TEACHER RETIREMENT	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
EMPLOYEE RETIRE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	0.00%
SCHOOL READINESS	0	0.00%	0	0.00%	3,785	0.09%	861	0.22%	1,411	0.06%
INDUSTRY/TRADE	0	0.00%	0	0.00%	0	0.00%	1,424	0.37%	5,740	0.26%
CORRECTIONAL INDUSTRIES	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
WORLD CONGRESS	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
BANKING AND FINANCE	0	0.00%	0	0.00%	11,900	0.28%	1,254	0.32%	502	0.02%
PUBLIC SERVICE COMM	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
INSURANCE	0	0.00%	0	0.00%	10,832	0.26%	0	0.00%	777	0.03%
STUDENT FINANCE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
LAW DEPARTMENT	0	0.00%	0	0.00%	0	0.00%	1	0.00%	3,370	0.15%
PARDONS/PAROLE	0	0.00%	0	0.00%	0	0.00%	7,438	1.92%	15,417	0.69%
GA BUREAU OF INVESTIGATION	0	0.00%	0	0.00%	0	0.00%	3,060	0.79%	12,040	0.54%
REVENUE	0	0.00%	0	0.00%	13,073	0.31%	4,758	1.23%	3,978	0.18%
SUBSEQUENT INJURY TRUST	0	0.00%	0	0.00%	0	0.00%	312	0.08%	122	0.01%
ABAC	0	0.00%	0	0.00%	0	0.00%	0	0.00%	8,534	0.38%
ALBANY STATE UNIVERSITY	0	0.00%	0	0.00%	0	0.00%	2	0.00%	37,062	1.66%
ARMSTRONG ATLANTIC STATE	0	0.00%	0	0.00%	0	0.00%	1	0.00%	13,150	0.59%
ATLANTA METROPOLITAN	0	0.00%	0	0.00%	0	0.00%	1	0.00%	14,090	0.63%
AUGUSTA STATE UNIVERSITY	0	0.00%	0	0.00%	0	0.00%	1	0.00%	16,281	0.73%
BAINBRIDGE COLLEGE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	6,499	0.29%
CLAYTON COLLEGE & STATE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	5,595	0.25%
COASTAL GA COMMUNITY	0	0.00%	0	0.00%	0	0.00%	0	0.00%	3,898	0.17%
COLUMBUS STATE UNIVERSITY	0	0.00%	0	0.00%	0	0.00%	1	0.00%	26,546	1.19%
DALTON STATE COLLEGE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2,835	0.13%
DARTON COLLEGE	0	0.00%	0	0.00%	0	0.00%	1	0.00%	20,461	0.91%
FLOYD COLLEGE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FORT VALLEY STATE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	10,468	0.47%
GA COLLEGE & STATE	0	0.00%	0	0.00%	0	0.00%	1	0.00%	21,458	0.96%
GA PERIMETER COLLEGE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	6,062	0.27%
GEORGIA SOUTHERN	0	0.00%	0	0.00%	0	0.00%	0	0.00%	5,822	0.26%
GA STATE UNIVERSITY	0	0.00%	0	0.00%	0	0.00%	1	0.00%	17,392	0.78%
GORDON COLLEGE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	9,718	0.43%
KENNESAW STATE UNIVERSITY	0	0.00%	0	0.00%	0	0.00%	3	0.00%	57,923	2.59%



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Department	MAIL/COURIER ADMIN		MOTOR VEHICLE ADMIN		ADMIN HEARINGS		SPACE MANAGEMENT		PURCHASING	
GAINESVILLE COLLEGE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	7,626	0.34%
GEORGIA HIGHANDS COLLEGE	0	0.00%	0	0.00%	0	0.00%	1	0.00%	18,026	0.81%
GEORGIA SOUTHWESTERN	0	0.00%	0	0.00%	0	0.00%	0	0.00%	4,059	0.18%
MIDDLE GEORGIA COLLEGE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	6,828	0.31%
MACON STATE COLLEGE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	3,358	0.15%
MEDICAL COLLEGE OF	0	0.00%	0	0.00%	0	0.00%	7	0.00%	171,501	7.66%
NORTH GEORGIA COLLEGE &	0	0.00%	0	0.00%	0	0.00%	0	0.00%	9,953	0.44%
SOUTH GEORGIA COLLEGE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1,209	0.05%
STATE UNIVERSITY OF WEST	0	0.00%	0	0.00%	0	0.00%	1	0.00%	27,471	1.23%
UNIVERSITY OF GEORGIA	0	0.00%	0	0.00%	0	0.00%	11	0.00%	246,921	11.03%
VALDOSTA STATE UNIVERSITY	0	0.00%	0	0.00%	0	0.00%	0	0.00%	4,421	0.20%
WAYCROSS COLLEGE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	3,632	0.16%
GA TECH	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
ALL OTHER	0	0.00%	0	0.00%	162,232	3.84%	16,545	4.28%	492,733	22.02%
Unallocated & Direct Billing	0	0.00%	0	0.00%	398,012	9.42%	11	0.00%	70	0.00%
Subtotal	52,679	100.00%	327,619	100.00%	4,225,107	100.00%	386,741	100.00%	2,237,730	100.00%
Adjustments & Disallowed	0		0		446,339		0		194,694	
Total	52,679		327,619		4,671,446		386,741		2,432,424	



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Department	INTERNAL ADMIN		SEC OF STATE ADMIN		SEC OF STATE ARCHIVES		PLANNING/BUDGET ADMN		PLANNING/BUDGET SVCS	
MERIT SYSTEM	29,313	0.89%	37	0.00%	462	0.01%	0	0.00%	14	0.00%
STATE PROPERTIES	147,431	4.46%	16	0.00%	198	0.00%	0	0.00%	71	0.00%
TREASURY	369,703	11.17%	38	0.00%	430	0.01%	0	0.00%	155	0.00%
PROPERTY INSUR	43,128	1.30%	4	0.00%	61	0.00%	0	0.00%	22	0.00%
LIAB/TORT INSUR	70,926	2.14%	8	0.00%	104	0.00%	0	0.00%	39	0.00%
WORKERS COMP INS	347,339	10.50%	2,816	0.06%	34,774	0.55%	0	0.00%	979	0.03%
SMALL/MINORITY	173,661	5.25%	16	0.00%	191	0.00%	0	0.00%	69	0.00%
CENTRAL SUPPLY	11,596	0.35%	0	0.00%	17	0.00%	0	0.00%	6	0.00%
SUR PROP STATE	351,833	10.63%	41	0.00%	517	0.01%	0	0.00%	185	0.01%
SUR PROP FEDERAL	55,552	1.68%	6	0.00%	78	0.00%	0	0.00%	27	0.00%
MAIL SERVICES	52,148	1.58%	5	0.00%	76	0.00%	0	0.00%	27	0.00%
COURIER SERVICES	92,288	2.79%	10	0.00%	137	0.00%	0	0.00%	49	0.00%
POST OFFICE	63,007	1.90%	8	0.00%	86	0.00%	0	0.00%	31	0.00%
VEHICLE RENTALS	152,847	4.62%	17	0.00%	205	0.00%	0	0.00%	74	0.00%
CONTRACTS MAINT	14,120	0.43%	2	0.00%	20	0.00%	0	0.00%	7	0.00%
PETROL OPERATION	10,248	0.31%	1	0.00%	14	0.00%	0	0.00%	5	0.00%
GEORGIA TECHNOLOGY AUTH	454	0.01%	0	0.00%	1	0.00%	0	0.00%	1	0.00%
GA BLDG AUTHORITY	1,478	0.04%	193	0.00%	2,389	0.04%	0	0.00%	1	0.00%
HEALTH INSURANCE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
MERIT SYSTEM OPN	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
SEC OF ST OTHER	15,610	0.47%	4,966,495	98.89%	5,673,262	89.15%	0	0.00%	1,770	0.05%
OPB OTHER	706	0.02%	0	0.00%	1	0.00%	2,269,637	100.00%	2,343,855	72.39%
AUDIT BILLED SVC	32	0.00%	9	0.00%	115	0.00%	0	0.00%	109	0.00%
MEDICAID AUDIT	51	0.00%	15	0.00%	182	0.00%	0	0.00%	173	0.01%
OTHER AUDITS	101	0.00%	29	0.00%	359	0.01%	0	0.00%	340	0.01%
AGRICULTURE	11,933	0.36%	90	0.00%	1,121	0.02%	0	0.00%	2,179	0.07%
COMMUNITY AFFAIR	4,885	0.15%	4,862	0.10%	60,026	0.94%	0	0.00%	4,038	0.12%
DEFENSE	9,713	0.29%	1,067	0.02%	13,178	0.21%	0	0.00%	409	0.01%
EDUCATION	37,720	1.14%	555	0.01%	6,854	0.11%	0	0.00%	324,513	10.02%
HUMAN RESOURCES	406,666	12.29%	14,790	0.29%	182,555	2.87%	0	0.00%	75,131	2.32%
LABOR	15,027	0.45%	1,018	0.02%	12,577	0.20%	0	0.00%	2,678	0.08%
COMMUNITY HEALTH	12,775	0.39%	649	0.01%	8,011	0.13%	0	0.00%	117,265	3.62%
NATURAL RESOURCES	25,462	0.77%	562	0.01%	6,944	0.11%	0	0.00%	4,965	0.15%
CORRECTIONS	50,093	1.51%	6,572	0.13%	81,143	1.28%	0	0.00%	48,226	1.49%
PUBLIC SAFETY	264,413	7.99%	830	0.02%	10,260	0.16%	0	0.00%	4,753	0.15%
TRANSPORTATION	24,540	0.74%	2,998	0.06%	37,015	0.58%	0	0.00%	35,328	1.09%
BD OF REGENTS	25,429	0.77%	18	0.00%	206	0.00%	0	0.00%	90,553	2.80%



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Department	INTERNAL ADMIN		SEC OF STATE ADMIN		SEC OF STATE ARCHIVES		PLANNING/BUDGET ADMN		PLANNING/BUDGET SVCS	
TECH/ADULT ED	11,494	0.35%	4	0.00%	50	0.00%	0	0.00%	15,747	0.49%
VETERAN SERVICE	1,215	0.04%	929	0.02%	11,478	0.18%	0	0.00%	1,151	0.04%
JUVENILE JUSTICE	15,655	0.47%	2	0.00%	27	0.00%	0	0.00%	14,492	0.45%
TEACHER RETIREMENT	0	0.00%	7	0.00%	90	0.00%	0	0.00%	117	0.00%
EMPLOYEE RETIRE	0	0.00%	469	0.01%	5,786	0.09%	0	0.00%	34	0.00%
SCHOOL READINESS	1,107	0.03%	120	0.00%	1,484	0.02%	0	0.00%	17,335	0.54%
INDUSTRY/TRADE	1,452	0.04%	3	0.00%	38	0.00%	0	0.00%	3,414	0.11%
CORRECTIONAL INDUSTRIES	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
WORLD CONGRESS	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
BANKING AND FINANCE	2,415	0.07%	66	0.00%	822	0.01%	0	0.00%	540	0.02%
PUBLIC SERVICE COMM	0	0.00%	1	0.00%	14	0.00%	0	0.00%	441	0.01%
INSURANCE	2,096	0.06%	1,456	0.03%	17,990	0.28%	0	0.00%	852	0.03%
STUDENT FINANCE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2,053	0.06%
LAW DEPARTMENT	727	0.02%	3,428	0.07%	42,333	0.67%	0	0.00%	723	0.02%
PARDONS/PAROLE	4,441	0.13%	3,504	0.07%	43,268	0.68%	0	0.00%	2,418	0.07%
GA BUREAU OF INVESTIGATION	3,056	0.09%	819	0.02%	10,117	0.16%	0	0.00%	3,147	0.10%
REVENUE	3,899	0.12%	3,247	0.06%	40,099	0.63%	0	0.00%	25,133	0.78%
SUBSEQUENT INJURY TRUST	73	0.00%	682	0.01%	8,420	0.13%	0	0.00%	0	0.00%
ABAC	1,841	0.06%	0	0.00%	2	0.00%	0	0.00%	1	0.00%
ALBANY STATE UNIVERSITY	7,993	0.24%	1	0.00%	11	0.00%	0	0.00%	4	0.00%
ARMSTRONG ATLANTIC STATE	2,836	0.09%	0	0.00%	4	0.00%	0	0.00%	1	0.00%
ATLANTA METROPOLITAN	3,039	0.09%	0	0.00%	4	0.00%	0	0.00%	1	0.00%
AUGUSTA STATE UNIVERSITY	3,511	0.11%	0	0.00%	5	0.00%	0	0.00%	2	0.00%
BAINBRIDGE COLLEGE	1,401	0.04%	0	0.00%	2	0.00%	0	0.00%	1	0.00%
CLAYTON COLLEGE & STATE	1,207	0.04%	0	0.00%	2	0.00%	0	0.00%	1	0.00%
COASTAL GA COMMUNITY	840	0.03%	0	0.00%	1	0.00%	0	0.00%	0	0.00%
COLUMBUS STATE UNIVERSITY	5,725	0.17%	1	0.00%	8	0.00%	0	0.00%	3	0.00%
DALTON STATE COLLEGE	611	0.02%	0	0.00%	1	0.00%	0	0.00%	0	0.00%
DARTON COLLEGE	4,412	0.13%	0	0.00%	6	0.00%	0	0.00%	2	0.00%
FLOYD COLLEGE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FORT VALLEY STATE	2,257	0.07%	0	0.00%	3	0.00%	0	0.00%	1	0.00%
GA COLLEGE & STATE	4,627	0.14%	1	0.00%	6	0.00%	0	0.00%	2	0.00%
GA PERIMETER COLLEGE	1,307	0.04%	0	0.00%	2	0.00%	0	0.00%	1	0.00%
GEORGIA SOUTHERN	1,255	0.04%	0	0.00%	2	0.00%	0	0.00%	1	0.00%
GA STATE UNIVERSITY	3,751	0.11%	7	0.00%	91	0.00%	0	0.00%	2	0.00%
GORDON COLLEGE	2,096	0.06%	0	0.00%	3	0.00%	0	0.00%	1	0.00%
KENNESAW STATE UNIVERSITY	12,492	0.38%	1	0.00%	17	0.00%	0	0.00%	6	0.00%



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Origins Of Costs

Department	INTERNAL ADMIN		SEC OF STATE ADMIN		SEC OF STATE ARCHIVES		PLANNING/BUDGET ADMN		PLANNING/BUDGET SVCS	
GAINESVILLE COLLEGE	1,644	0.05%	0	0.00%	2	0.00%	0	0.00%	1	0.00%
GEORGIA HIGHANDS COLLEGE	3,888	0.12%	0	0.00%	5	0.00%	0	0.00%	2	0.00%
GEORGIA SOUTHWESTERN	875	0.03%	0	0.00%	1	0.00%	0	0.00%	0	0.00%
MIDDLE GEORGIA COLLEGE	1,472	0.04%	0	0.00%	2	0.00%	0	0.00%	1	0.00%
MACON STATE COLLEGE	724	0.02%	0	0.00%	1	0.00%	0	0.00%	0	0.00%
MEDICAL COLLEGE OF	36,985	1.12%	4	0.00%	50	0.00%	0	0.00%	18	0.00%
NORTH GEORGIA COLLEGE &	2,146	0.06%	0	0.00%	3	0.00%	0	0.00%	1	0.00%
SOUTH GEORGIA COLLEGE	260	0.01%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
STATE UNIVERSITY OF WEST	5,925	0.18%	1	0.00%	8	0.00%	0	0.00%	3	0.00%
UNIVERSITY OF GEORGIA	53,250	1.61%	6	0.00%	71	0.00%	0	0.00%	26	0.00%
VALDOSTA STATE UNIVERSITY	953	0.03%	0	0.00%	1	0.00%	0	0.00%	0	0.00%
WAYCROSS COLLEGE	783	0.02%	0	0.00%	1	0.00%	0	0.00%	0	0.00%
GA TECH	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
ALL OTHER	137,628	4.16%	3,874	0.08%	47,773	0.75%	0	0.00%	92,149	2.85%
Unallocated & Direct Billing	60,733	1.84%	6	0.00%	74	0.00%	0	0.00%	27	0.00%
Subtotal	3,308,325	100.00%	5,022,416	100.00%	6,363,747	100.00%	2,269,637	100.00%	3,237,902	100.00%
Adjustments & Disallowed	1,857,565		0		0		1,942,318		0	
Total	5,165,890		5,022,416		6,363,747		4,211,955		3,237,902	



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Origins Of Costs

Department	AUDITS ADMINISTRATION		PERF/FIN AUDITS		SURPLUS PROP ADMIN		Summary Total		Federal Participation	
MERIT SYSTEM	1,767	0.04%	8,137	0.03%	0	0.00%	213,451	0.36%	0	0.00%
STATE PROPERTIES	46	0.00%	212	0.00%	0	0.00%	187,421	0.31%	0	0.00%
TREASURY	99	0.00%	461	0.00%	0	0.00%	474,518	0.80%	0	0.00%
PROPERTY INSUR	15	0.00%	65	0.00%	0	0.00%	58,719	0.10%	0	0.00%
LIAB/TORT INSUR	24	0.00%	112	0.00%	0	0.00%	96,853	0.16%	0	0.00%
WORKERS COMP INS	879	0.02%	4,042	0.02%	0	0.00%	525,443	0.88%	0	0.00%
SMALL/MINORITY	45	0.00%	205	0.00%	0	0.00%	213,688	0.36%	0	0.00%
CENTRAL SUPPLY	3	0.00%	18	0.00%	0	0.00%	14,856	0.02%	0	0.00%
SUR PROP STATE	122	0.00%	549	0.00%	412	85.65%	495,599	0.83%	0	0.00%
SUR PROP FEDERAL	17	0.00%	84	0.00%	69	14.35%	71,460	0.12%	0	0.00%
MAIL SERVICES	17	0.00%	82	0.00%	0	0.00%	87,222	0.15%	0	0.00%
COURIER SERVICES	32	0.00%	145	0.00%	0	0.00%	148,039	0.25%	0	0.00%
POST OFFICE	20	0.00%	94	0.00%	0	0.00%	98,176	0.16%	0	0.00%
VEHICLE RENTALS	48	0.00%	221	0.00%	0	0.00%	670,256	1.13%	0	0.00%
CONTRACTS MAINT	5	0.00%	21	0.00%	0	0.00%	83,487	0.14%	0	0.00%
PETROL OPERATION	3	0.00%	16	0.00%	0	0.00%	60,593	0.10%	0	0.00%
GEORGIA TECHNOLOGY AUTH	4,261	0.08%	19,615	0.08%	0	0.00%	27,656	0.05%	0	0.00%
GA BLDG AUTHORITY	2,507	0.05%	11,542	0.05%	0	0.00%	1,968,654	3.31%	0	0.00%
HEALTH INSURANCE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
MERIT SYSTEM OPN	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
SEC OF ST OTHER	1,720	0.03%	7,921	0.03%	0	0.00%	10,794,572	18.13%	0	0.00%
OPB OTHER	0	0.00%	1	0.00%	0	0.00%	4,631,441	7.78%	0	0.00%
AUDIT BILLED SVC	353,880	7.04%	1,629,082	6.93%	0	0.00%	2,000,033	3.36%	0	0.00%
MEDICAID AUDIT	559,496	11.12%	2,718,680	11.56%	0	0.00%	3,305,167	5.55%	0	0.00%
OTHER AUDITS	1,101,024	21.89%	5,230,143	22.25%	0	0.00%	6,384,284	10.72%	0	0.00%
AGRICULTURE	7,506	0.15%	34,554	0.15%	0	0.00%	120,765	0.20%	0	0.00%
COMMUNITY AFFAIR	1,529	0.03%	7,037	0.03%	0	0.00%	106,810	0.18%	0	0.00%
DEFENSE	740	0.01%	3,408	0.01%	0	0.00%	76,928	0.13%	0	0.00%
EDUCATION	1,721,983	34.24%	7,977,128	33.93%	0	0.00%	10,363,672	17.41%	0	0.00%
HUMAN RESOURCES	36,763	0.73%	169,225	0.72%	0	0.00%	3,147,629	5.29%	0	0.00%
LABOR	1,200	0.02%	5,526	0.02%	0	0.00%	75,620	0.13%	0	0.00%
COMMUNITY HEALTH	24,076	0.48%	110,833	0.47%	0	0.00%	349,708	0.59%	0	0.00%
NATURAL RESOURCES	570	0.01%	2,625	0.01%	0	0.00%	182,834	0.31%	0	0.00%
CORRECTIONS	33,085	0.66%	152,305	0.65%	0	0.00%	626,266	1.05%	0	0.00%
PUBLIC SAFETY	2,691	0.05%	12,390	0.05%	0	0.00%	1,854,557	3.12%	0	0.00%
TRANSPORTATION	1,288	0.03%	5,927	0.03%	0	0.00%	6,899	0.01%	0	0.00%
BD OF REGENTS	7,000	0.14%	32,215	0.14%	0	0.00%	329,442	0.55%	0	0.00%



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Origins Of Costs

Department	AUDITS ADMINISTRATION		PERF/FIN AUDITS		SURPLUS PROP ADMIN		Summary Total		Federal Participation	
TECH/ADULT ED	39,039	0.78%	180,855	0.77%	0	0.00%	310,757	0.52%	0	0.00%
VETERAN SERVICE	8,412	0.17%	38,732	0.16%	0	0.00%	68,468	0.12%	0	0.00%
JUVENILE JUSTICE	21,140	0.42%	97,320	0.41%	0	0.00%	231,654	0.39%	0	0.00%
TEACHER RETIREMENT	90	0.00%	415	0.00%	0	0.00%	723	0.00%	0	0.00%
EMPLOYEE RETIRE	0	0.00%	1	0.00%	0	0.00%	6,295	0.01%	0	0.00%
SCHOOL READINESS	0	0.00%	1	0.00%	0	0.00%	26,444	0.04%	0	0.00%
INDUSTRY/TRADE	0	0.00%	2	0.00%	0	0.00%	12,530	0.02%	0	0.00%
CORRECTIONAL INDUSTRIES	749	0.01%	3,447	0.01%	0	0.00%	4,231	0.01%	0	0.00%
WORLD CONGRESS	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
BANKING AND FINANCE	2,387	0.05%	10,987	0.05%	0	0.00%	31,727	0.05%	0	0.00%
PUBLIC SERVICE COMM	0	0.00%	0	0.00%	0	0.00%	456	0.00%	0	0.00%
INSURANCE	2	0.00%	6	0.00%	0	0.00%	34,681	0.06%	0	0.00%
STUDENT FINANCE	0	0.00%	0	0.00%	0	0.00%	2,053	0.00%	0	0.00%
LAW DEPARTMENT	1,444	0.03%	6,649	0.03%	0	0.00%	59,017	0.10%	0	0.00%
PARDONS/PAROLE	2	0.00%	12	0.00%	0	0.00%	77,876	0.13%	0	0.00%
GA BUREAU OF INVESTIGATION	1	0.00%	5	0.00%	0	0.00%	33,211	0.06%	0	0.00%
REVENUE	1,961	0.04%	9,030	0.04%	0	0.00%	106,470	0.18%	0	0.00%
SUBSEQUENT INJURY TRUST	391	0.01%	1,804	0.01%	0	0.00%	11,847	0.02%	0	0.00%
ABAC	1	0.00%	3	0.00%	0	0.00%	10,992	0.02%	0	0.00%
ALBANY STATE UNIVERSITY	2	0.00%	11	0.00%	0	0.00%	47,734	0.08%	0	0.00%
ARMSTRONG ATLANTIC STATE	1	0.00%	4	0.00%	0	0.00%	16,935	0.03%	0	0.00%
ATLANTA METROPOLITAN	1	0.00%	4	0.00%	0	0.00%	18,147	0.03%	0	0.00%
AUGUSTA STATE UNIVERSITY	1	0.00%	5	0.00%	0	0.00%	20,969	0.04%	0	0.00%
BAINBRIDGE COLLEGE	0	0.00%	2	0.00%	0	0.00%	8,369	0.01%	0	0.00%
CLAYTON COLLEGE & STATE	0	0.00%	2	0.00%	0	0.00%	7,207	0.01%	0	0.00%
COASTAL GA COMMUNITY	0	0.00%	1	0.00%	0	0.00%	5,019	0.01%	0	0.00%
COLUMBUS STATE UNIVERSITY	2	0.00%	8	0.00%	0	0.00%	34,190	0.06%	0	0.00%
DALTON STATE COLLEGE	0	0.00%	1	0.00%	0	0.00%	3,650	0.01%	0	0.00%
DARTON COLLEGE	1	0.00%	6	0.00%	0	0.00%	26,351	0.04%	0	0.00%
FLOYD COLLEGE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FORT VALLEY STATE	1	0.00%	3	0.00%	0	0.00%	13,481	0.02%	0	0.00%
GA COLLEGE & STATE	1	0.00%	7	0.00%	0	0.00%	27,636	0.05%	0	0.00%
GA PERIMETER COLLEGE	0	0.00%	2	0.00%	0	0.00%	7,808	0.01%	0	0.00%
GEORGIA SOUTHERN	0	0.00%	2	0.00%	0	0.00%	7,497	0.01%	0	0.00%
GA STATE UNIVERSITY	1	0.00%	5	0.00%	0	0.00%	22,493	0.04%	0	0.00%
GORDON COLLEGE	1	0.00%	3	0.00%	0	0.00%	12,517	0.02%	0	0.00%
KENNESAW STATE UNIVERSITY	4	0.00%	18	0.00%	0	0.00%	74,602	0.13%	0	0.00%



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Origins Of Costs

Department	AUDITS ADMINISTRATION		PERF/FIN AUDITS		SURPLUS PROP ADMIN		Summary Total		Federal Participation	
GAINESVILLE COLLEGE	1	0.00%	2	0.00%	0	0.00%	9,821	0.02%	0	0.00%
GEORGIA HIGHANDS COLLEGE	1	0.00%	6	0.00%	0	0.00%	23,218	0.04%	0	0.00%
GEORGIA SOUTHWESTERN	0	0.00%	1	0.00%	0	0.00%	5,227	0.01%	0	0.00%
MIDDLE GEORGIA COLLEGE	0	0.00%	2	0.00%	0	0.00%	8,794	0.01%	0	0.00%
MACON STATE COLLEGE	0	0.00%	1	0.00%	0	0.00%	4,324	0.01%	0	0.00%
MEDICAL COLLEGE OF	12	0.00%	53	0.00%	0	0.00%	220,883	0.37%	0	0.00%
NORTH GEORGIA COLLEGE &	1	0.00%	3	0.00%	0	0.00%	12,818	0.02%	0	0.00%
SOUTH GEORGIA COLLEGE	0	0.00%	0	0.00%	0	0.00%	1,555	0.00%	0	0.00%
STATE UNIVERSITY OF WEST	2	0.00%	8	0.00%	0	0.00%	35,382	0.06%	0	0.00%
UNIVERSITY OF GEORGIA	17	0.00%	76	0.00%	0	0.00%	318,020	0.53%	0	0.00%
VALDOSTA STATE UNIVERSITY	0	0.00%	1	0.00%	0	0.00%	5,693	0.01%	0	0.00%
WAYCROSS COLLEGE	0	0.00%	1	0.00%	0	0.00%	4,677	0.01%	0	0.00%
GA TECH	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
ALL OTHER	1,089,566	21.66%	5,015,787	21.33%	0	0.00%	7,154,277	12.02%	0	0.00%
Unallocated & Direct Billing	17	0.00%	79	0.00%	0	0.00%	489,458	0.82%	0	0.00%
Subtotal	5,029,713	100.00%	23,509,994	100.00%	481	100.00%	59,530,902	100.00%	0	0.00%
Adjustments & Disallowed	(123,023)		0		0		2,308,412		0	
Total	4,906,690		23,509,994		481		61,839,314		0	



STATE OF GEORGIA
BUILDING USE ALLOWANCE
NATURE AND EXTENT OF SERVICES

A property record has been established for each building included in the cost plan. The record identifies the date of acquisition or construction, the original costs and the cost related to any alterations or improvements. The record is updated each year.

A use allowance is calculated for each building by claiming 2% of the original cost and the cost of alterations or improvements. A 1% use allowance is claimed for any alterations or improvements during the current year. The original costs are adjusted to exclude any costs funded by the Federal Government and to exclude the cost of land and parking facilities. The use allowance has been identified to the Georgia Building Authority.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE ALLOWANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
BUILDING USE ALLOW	1,940,257			
Total Departmental Cost Adjustments:	1,940,257			1,940,257
Total To Be Allocated:	1,940,257	0		1,940,257



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE ALLOWANCE

	Total	General & Admin	BLDG USE ALLOW
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
BUILDING USE ALLOW	1,940,257	0	1,940,257
Functional Cost	1,940,257	0	1,940,257
Allocation Step 1			
1st Allocation	1,940,257	0	1,940,257
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING USE			
Total Allocated	1,940,257	0	1,940,257



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - BLDG USE ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GA BLDG AUTHORITY	100	100.0000	1,940,257		1,940,257		1,940,257
SubTotal	100	100.0000	1,940,257		1,940,257		1,940,257
TOTAL	100	100.0000	1,940,257		1,940,257		1,940,257

Allocation Basis: DIRECT ALLOCATION TO GEORGIA BUILDING AUTHORITY

Allocation Source: STATE PERSONNEL



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	Total	BLDG USE ALLOW
GA BLDG AUTHORITY	1,940,257	1,940,257
Direct Billed	0	0
Total	1,940,257	1,940,257



STATE OF GEORGIA
EQUIPMENT USE ALLOWANCE / DEPRECIATION
NATURE AND EXTENT OF SERVICES

Each department is responsible for maintaining its own equipment inventory. Accordingly each central service department was requested to submit their inventory as of June 30, 2004. Each department's inventory was analyzed and the equipment costs identified to the classes of automobiles and all other equipment. For each class of equipment; a determination was made as to the costs of equipment on hand for the full year and the equipment was on hand for the full year, then the full rate of use allowance or depreciation was claimed. If on hand for a part of a year, then one-half of the applicable rate was claimed.

Automobiles have been depreciated over five years. The use allowance/depreciation has been directly identified to the central service departments and/or divisions. We have included depreciation costs for Data Processing and Telecommunications in this schedule.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department EQUIP USE ALLOWANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
EQUIPMENT USE ALLOW	309,751			
VEHICLES DEPREC	441,539			
Total Departmental Cost Adjustments:	751,290			751,290
Total To Be Allocated:	751,290	0		751,290



**STATE OF GEORGIA
 STATEWIDE COST ALLOCATION PLAN
 FISCAL YEAR ENDED JUNE 30, 2004
 Schedule .3 - Costs Allocated By Activity
 For Department EQUIP USE ALLOWANCE**

	Total	General & Admin	EQUIP USE ALLOW	AUTO DEPRECIAT
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
EQUIPMENT USE ALLOW	309,751	0	309,751	0
VEHICLES DEPREC	441,539	0	0	441,539
Functional Cost	751,290	0	309,751	441,539
Allocation Step 1				
1st Allocation	751,290	0	309,751	441,539
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 02 EQUIP USE				
Total Allocated	751,290	0	309,751	441,539



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department EQUIP USE ALLOWANCE

Activity - EQUIP USE ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMISSIONER, D.O.A.S.	5,635	1.8193	5,635		5,635		5,635
RISK MGMT ADMIN	1,666	0.5380	1,667		1,667		1,667
ADMIN HEARINGS	6,424	2.0742	6,425		6,425		6,425
INTERNAL ADMIN	125,053	40.3722	125,053		125,053		125,053
SEC OF STATE ADMIN	30,680	9.9049	30,681		30,681		30,681
SEC OF STATE ARCHIVES	1,928	0.6227	1,929		1,929		1,929
PLANNING/BUDGET ADMN	13,003	4.1979	13,003		13,003		13,003
AUDITS ADMINISTRATION	39,110	12.6265	39,111		39,111		39,111
PERF/FIN AUDITS	51,909	16.7584	51,909		51,909		51,909
TREASURY	10,024	3.2362	10,024		10,024		10,024
SMALL/MINORITY	1,642	0.5303	1,642		1,642		1,642
SUR PROP STATE	22,672	7.3194	22,672		22,672		22,672
SubTotal	309,751	100.0000	309,751		309,751		309,751
TOTAL	309,751	100.0000	309,751		309,751		309,751

Allocation Basis: DIRECT IDENTIFICATION OF EQUIPMENT DEPRECIATION

Allocation Source: FINANCIAL SYSTEM



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department EQUIP USE ALLOWANCE

Activity - AUTO DEPRECIAT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PURCHASING	2,000	0.4530	2,000		2,000		2,000
SEC OF STATE ADMIN	4,050	0.9172	4,050		4,050		4,050
AUDITS ADMINISTRATION	83,912	19.0046	83,913		83,913		83,913
PERF/FIN AUDITS	61,370	13.8993	61,371		61,371		61,371
TREASURY	7,479	1.6940	7,480		7,480		7,480
SUR PROP STATE	15,809	3.5806	15,810		15,810		15,810
MAIL SERVICES	6,181	1.4001	6,182		6,182		6,182
COURIER SERVICES	4,660	1.0554	4,660		4,660		4,660
VEHICLE RENTALS	256,074	57.9958	256,073		256,073		256,073
SubTotal	441,539	100.0000	441,539		441,539		441,539
TOTAL	441,539	100.0000	441,539		441,539		441,539

Allocation Basis: DIRECT IDENTIFICATION OF AUTO DEPRECIATION

Allocation Source: FINANCIAL SYSTEM



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department EQUIP USE ALLOWANCE

Receiving Department	Total	EQUIP USE ALLOW	AUTO DEPRECIAT
COMMISSIONER, D.O.A.S.	5,635	5,635	0
RISK MGMT ADMIN	1,667	1,667	0
ADMIN HEARINGS	6,425	6,425	0
PURCHASING	2,000	0	2,000
INTERNAL ADMIN	125,053	125,053	0
SEC OF STATE ADMIN	34,731	30,681	4,050
SEC OF STATE ARCHIVES	1,929	1,929	0
PLANNING/BUDGET ADMN	13,003	13,003	0
AUDITS ADMINISTRATION	123,024	39,111	83,913
PERF/FIN AUDITS	113,280	51,909	61,371
TREASURY	17,504	10,024	7,480
SMALL/MINORITY	1,642	1,642	0
SUR PROP STATE	38,482	22,672	15,810
MAIL SERVICES	6,182	0	6,182
COURIER SERVICES	4,660	0	4,660
VEHICLE RENTALS	256,073	0	256,073
Direct Billed	0	0	0
Total	751,290	309,751	441,539



STATE OF GEORGIA
COMMISSIONER, D.O.A.S.
DOAS DEPARTMENTAL ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Department of Administration Services (DOAS) provides numerous services to the other departments and agencies in the State of Georgia. These services are described in detail in the applicable schedules of this plan and in the report of billed services. In this schedule we have included the costs of the Commissioner's Office, Business Management Services, and Legal Services. The DOAS audit report does not identify the divisional costs; therefore, we have taken divisional cost from DOAS' internal accounting records. A reconciliation of DOAS costs to the CAFR is included in Section 2 of this document.

These administrative costs were allocated to the various divisions comprising the Department as follows:

- **Commissioner** – allocated based on the employees' salaries and wages in each division;
- **Business Management Services** – allocated using the total number of DOAS employees by benefiting organization;
- **Legal Services** – allocated based on the total DOAS employees identified to each benefiting organization.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department COMMISSIONER, D.O.A.S.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	867,127			867,127
EQUIP USE ALLOWANCE	5,635		5,635	
COMMISSIONER, D.O.A.S.		41,077	41,077	
SPACE MANAGEMENT		669	669	
PURCHASING		4,336	4,336	
INTERNAL ADMIN		175,155	175,155	
SEC OF STATE ARCHIVES		4,697	4,697	
PLANNING/BUDGET SVCS		1,563	1,563	
PERF/FIN AUDITS		5,694	5,694	
Total Allocated Additions:	5,635	233,191	238,826	238,826
PHOTOCOPIES	(15)			
Total Departmental Cost Adjustments:	(15)			(15)
Total To Be Allocated:	872,747	233,191		1,105,938



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department COMMISSIONER, D.O.A.S.

	Total	General & Admin	COMMISSIONER	BUS MGT SVCS	LEGAL SERVICES
Wages & Benefits					
SALARIES & WAGES	634,340	0	315,508	209,497	109,335
FRINGE BENEFITS	200,657	0	102,432	64,487	33,738
Other Expense & Cost					
MERIT SYSTEM ASSMT	2,223	0	684	1,197	342
DOAS VEHICLE PROGRAM	1,233	0	1,233	0	0
PRINTING PUBLICATIONS	381	0	214	167	0
SUPPLIES & MAINT	3,944	0	3,961	(71)	54
REPAIR & MAINT	906	0	876	30	0
RENTS	7,435	0	7,435	0	0
BOND	78	0	24	42	12
I & B VEHICLE	419	0	419	0	0
FREIGHT	47	0	47	0	0
OOE	5,902	0	2,980	2,274	648
TRAVEL	1,841	0	1,841	0	0
REAL ESTATE RENTAL	52,735	0	52,735	0	0
CONSULTANT	(4,411)	0	(4,411)	0	0
SOFTWARE	0	0	0	0	0
TELECOMMUNICATIONS	11,539	0	8,872	2,667	0
INDIRECT COST - CONTRA	(52,142)	0	(52,142)	0	0
Departmental Totals					
Total Expenditures	867,127	0	442,708	280,290	144,129
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
PHOTOCOPIES	(15)	0	(15)	0	0
Functional Cost					
	867,112	0	442,693	280,290	144,129



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department COMMISSIONER, D.O.A.S.

	Total	General & Admin	COMMISSIONER	BUS MGT SVCS	LEGAL SERVICES
Allocation Step 1					
Inbound- All Others	5,635	0	2,803	1,861	971
1st Allocation	872,747	0	445,496	282,151	145,100
Allocation Step 2					
Inbound- All Others	233,191	0	115,984	77,014	40,193
2nd Allocation	233,191	0	115,984	77,014	40,193
Total For 03 COMMISSIONER,					
Total Allocated	1,105,938	0	561,480	359,165	185,293



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department COMMISSIONER, D.O.A.S.

Activity - COMMISSIONER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMISSIONER, D.O.A.S.	634,340	5.0377	22,443		22,443		22,443
RISK MGMT ADMIN	238,223	1.8919	8,428		8,428	2,311	10,739
SUPPORT SVCS ADMIN	161,213	1.2803	5,704		5,704	1,564	7,268
MAIL/COURIER ADMIN	72,540	0.5761	2,566		2,566	704	3,270
MOTOR VEHICLE ADMIN	216,261	1.7175	7,651		7,651	2,098	9,749
ADMIN HEARINGS	2,750,896	21.8466	97,326		97,326	26,684	124,010
SPACE MANAGEMENT	260,673	2.0702	9,223		9,223	2,528	11,751
PURCHASING	1,649,989	13.1036	58,376		58,376	16,004	74,380
INTERNAL ADMIN	2,316,087	18.3935	81,942		81,942	22,465	104,407
SURPLUS PROP ADMIN	281,229	2.2334	9,950		9,950	2,728	12,678
STATE PROPERTIES	360,793	2.8653	12,765		12,765	3,500	16,265
TREASURY	1,041,193	8.2688	36,837		36,837	10,099	46,936
PROPERTY INSUR	85,282	0.6773	3,017		3,017	827	3,844
LIAB/TORT INSUR	134,738	1.0700	4,767		4,767	1,307	6,074
WORKERS COMP INS	658,166	5.2269	23,286		23,286	6,384	29,670
SMALL/MINORITY	516,803	4.1043	18,284		18,284	5,013	23,297
CENTRAL SUPPLY	25,771	0.2047	912		912	250	1,162
SUR PROP STATE	481,817	3.8264	17,047		17,047	4,673	21,720
SUR PROP FEDERAL	80,857	0.6421	2,861		2,861	784	3,645
MAIL SERVICES	93,337	0.7412	3,302		3,302	905	4,207
COURIER SERVICES	163,835	1.3011	5,796		5,796	1,589	7,385
POST OFFICE	121,986	0.9688	4,316		4,316	1,183	5,499
VEHICLE RENTALS	245,831	1.9523	8,697		8,697	2,384	11,081
SubTotal	12,591,860	100.0000	445,496		445,496	115,984	561,480
TOTAL	12,591,860	100.0000	445,496		445,496	115,984	561,480

Allocation Basis: SALARIES OF EMPLOYEES SUPERVISED

Allocation Source: ACCOUNTING RECORDS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department COMMISSIONER, D.O.A.S.

Activity - BUS MGT SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMISSIONER, D.O.A.S.	14	4.3614	12,306		12,306		12,306
RISK MGMT ADMIN	8	2.4922	7,032		7,032	2,007	9,039
SUPPORT SVCS ADMIN	2	0.6231	1,758		1,758	502	2,260
MAIL/COURIER ADMIN	2	0.6231	1,758		1,758	502	2,260
MOTOR VEHICLE ADMIN	8	2.4922	7,032		7,032	2,007	9,039
ADMIN HEARINGS	60	18.6915	52,735		52,735	15,052	67,787
PURCHASING	49	15.2648	43,070		43,070	12,292	55,362
INTERNAL ADMIN	50	15.5763	43,949		43,949	12,543	56,492
STATE PROPERTIES	12	3.7383	10,548		10,548	3,010	13,558
TREASURY	18	5.6075	15,822		15,822	4,515	20,337
PROPERTY INSUR	2	0.6231	1,758		1,758	502	2,260
LIAB/TORT INSUR	4	1.2461	3,516		3,516	1,003	4,519
WORKERS COMP INS	17	5.2960	14,943		14,943	4,265	19,208
SMALL/MINORITY	6	1.8692	5,274		5,274	1,505	6,779
CENTRAL SUPPLY	1	0.3115	879		879	251	1,130
SUR PROP STATE	36	11.2150	31,643		31,643	9,031	40,674
SUR PROP FEDERAL	5	1.5576	4,395		4,395	1,254	5,649
MAIL SERVICES	5	1.5576	4,395		4,395	1,254	5,649
COURIER SERVICES	9	2.8037	7,911		7,911	2,258	10,169
POST OFFICE	5	1.5576	4,395		4,395	1,254	5,649
VEHICLE RENTALS	8	2.4922	7,032		7,032	2,007	9,039
SubTotal	321	100.0000	282,151		282,151	77,014	359,165
TOTAL	321	100.0000	282,151		282,151	77,014	359,165

Allocation Basis: NUMBER OF DOAS EMPLOYEES BY ORG

Allocation Source: DOAS BUDGET



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department COMMISSIONER, D.O.A.S.

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMISSIONER, D.O.A.S.	14	4.3614	6,328		6,328		6,328
RISK MGMT ADMIN	8	2.4922	3,616		3,616	1,047	4,663
SUPPORT SVCS ADMIN	2	0.6231	904		904	262	1,166
MAIL/COURIER ADMIN	2	0.6231	904		904	262	1,166
MOTOR VEHICLE ADMIN	8	2.4922	3,616		3,616	1,047	4,663
ADMIN HEARINGS	60	18.6915	27,125		27,125	7,854	34,979
PURCHASING	49	15.2648	22,149		22,149	6,415	28,564
INTERNAL ADMIN	50	15.5763	22,601		22,601	6,546	29,147
STATE PROPERTIES	12	3.7383	5,424		5,424	1,571	6,995
TREASURY	18	5.6075	8,136		8,136	2,357	10,493
PROPERTY INSUR	2	0.6231	904		904	262	1,166
LIAB/TORT INSUR	4	1.2461	1,808		1,808	524	2,332
WORKERS COMP INS	17	5.2960	7,684		7,684	2,226	9,910
SMALL/MINORITY	6	1.8692	2,712		2,712	786	3,498
CENTRAL SUPPLY	1	0.3115	452		452	131	583
SUR PROP STATE	36	11.2150	16,273		16,273	4,713	20,986
SUR PROP FEDERAL	5	1.5576	2,260		2,260	655	2,915
MAIL SERVICES	5	1.5576	2,260		2,260	655	2,915
COURIER SERVICES	9	2.8037	4,068		4,068	1,178	5,246
POST OFFICE	5	1.5576	2,260		2,260	655	2,915
VEHICLE RENTALS	8	2.4922	3,616		3,616	1,047	4,663
SubTotal	321	100.0000	145,100		145,100	40,193	185,293
TOTAL	321	100.0000	145,100		145,100	40,193	185,293

Allocation Basis: NUMBER OF DOAS EMPLOYEES BY ORG

Allocation Source: DOAS BUDGET



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department COMMISSIONER, D.O.A.S.

Receiving Department	Total	COMMISSIONER	BUS MGT SVCS	LEGAL SERVICES
COMMISSIONER, D.O.A.S.	41,077	22,443	12,306	6,328
RISK MGMT ADMIN	24,441	10,739	9,039	4,663
SUPPORT SVCS ADMIN	10,694	7,268	2,260	1,166
MAIL/COURIER ADMIN	6,696	3,270	2,260	1,166
MOTOR VEHICLE ADMIN	23,451	9,749	9,039	4,663
ADMIN HEARINGS	226,776	124,010	67,787	34,979
SPACE MANAGEMENT	11,751	11,751	0	0
PURCHASING	158,306	74,380	55,362	28,564
INTERNAL ADMIN	190,046	104,407	56,492	29,147
SURPLUS PROP ADMIN	12,678	12,678	0	0
STATE PROPERTIES	36,818	16,265	13,558	6,995
TREASURY	77,766	46,936	20,337	10,493
PROPERTY INSUR	7,270	3,844	2,260	1,166
LIAB/TORT INSUR	12,925	6,074	4,519	2,332
WORKERS COMP INS	58,788	29,670	19,208	9,910
SMALL/MINORITY	33,574	23,297	6,779	3,498
CENTRAL SUPPLY	2,875	1,162	1,130	583
SUR PROP STATE	83,380	21,720	40,674	20,986
SUR PROP FEDERAL	12,209	3,645	5,649	2,915
MAIL SERVICES	12,771	4,207	5,649	2,915
COURIER SERVICES	22,800	7,385	10,169	5,246
POST OFFICE	14,063	5,499	5,649	2,915
VEHICLE RENTALS	24,783	11,081	9,039	4,663
Direct Billed	0	0	0	0
Total	1,105,938	561,480	359,165	185,293



FISCAL 2004

STATE OF GEORGIA
RISK MANAGEMENT ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Risk Management Division is responsible for administering the various DOAS self-insurance funds. In this schedule, we have included the costs and revenues identified for the division's administration. The costs and revenue were taken from DOAS' internal accounting records. DOAS Business Practice is to bill for Risk Management. The costs were allocated based on the employees' salaries and wages charged to each fund.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department RISK MGMT ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	682,108			682,108
EQUIP USE ALLOWANCE	1,667		1,667	
COMMISSIONER, D.O.A.S.	19,076	5,365	24,441	
INTERNAL ADMIN		71,937	71,937	
Total Allocated Additions:	20,743	77,302	98,045	98,045
SALES & SERVICES	(681,956)			
OTHER REVENUE	(95)			
Total Departmental Cost Adjustments:	(682,051)			(682,051)
Total To Be Allocated:	20,800	77,302		98,102



**STATE OF GEORGIA
 STATEWIDE COST ALLOCATION PLAN
 FISCAL YEAR ENDED JUNE 30, 2004
 Schedule .3 - Costs Allocated By Activity
 For Department RISK MGMT ADMIN**

	Total	General & Admin	RISK MGMT ADMIN
Wages & Benefits			
SALARIES & WAGES	238,223	0	238,223
FRINGE BENEFITS	69,534	0	69,534
Other Expense & Cost			
SUPPLIES/MATERIALS	116,901	0	116,901
REPAIRS/MAINTENANCE	875	0	875
PRINTING	1,295	0	1,295
OTHER RENTS	13,176	0	13,176
FREIGHT	64	0	64
OTHER OPERATING COST	22,542	0	22,542
TRAVEL	4,032	0	4,032
PER DIEM/FEES/CONT	199,004	0	199,004
TELECOMMUNICATIONS	16,462	0	16,462
Departmental Totals			
Total Expenditures	682,108	0	682,108
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
SALES & SERVICES	(681,956)	0	(681,956)
OTHER REVENUE	(95)	0	(95)
Functional Cost	57	0	57
Allocation Step 1			
Inbound- All Others	20,743	0	20,743
1st Allocation	20,800	0	20,800
Allocation Step 2			
Inbound- All Others	77,302	0	77,302
2nd Allocation	77,302	0	77,302



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department RISK MGMT ADMIN

	Total	General & Admin	RISK MGMT ADMIN
<hr/>			
Total For 05 RISK MGMT ADMIN			
Total Allocated	98,102	0	98,102



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department RISK MGMT ADMIN

Activity - RISK MGMT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROPERTY INSUR	85,821.87	9.6706	2,011		2,011	7,476	9,487
LIAB/TORT INSUR	136,974.59	15.4347	3,210		3,210	11,931	15,141
WORKERS COMP INS	664,651.93	74.8947	15,579		15,579	57,895	73,474
SubTotal	887,448.39	100.0000	20,800		20,800	77,302	98,102
TOTAL	887,448.39	100.0000	20,800		20,800	77,302	98,102

Allocation Basis: EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: ACCOUNTING RECORDS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department RISK MGMT ADMIN

Receiving Department	Total	RISK MGMT ADMIN
PROPERTY INSUR	9,487	9,487
LIAB/TORT INSUR	15,141	15,141
WORKERS COMP INS	73,474	73,474
Direct Billed	0	0
Total	98,102	98,102



FISCAL 2004

STATE OF GEORGIA
SUPPORT SERVICES ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Support Services Administration is responsible for providing services in the areas of printing and duplicating, mail, courier, and motor vehicles. In this schedule, we have included the administration costs for the division. These costs can be traced to DOAS' internal accounting records. The costs have been allocated to the service areas based on the employees' salaries and wages charged to each area.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department SUPPORT SVCS ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	87			87
COMMISSIONER, D.O.A.S.	8,366	2,328	10,694	
INTERNAL ADMIN		41,015	41,015	
Total Allocated Additions:	<u>8,366</u>	<u>43,343</u>	<u>51,709</u>	51,709
Total To Be Allocated:	<u><u>8,453</u></u>	<u><u>43,343</u></u>		<u><u>51,796</u></u>



**STATE OF GEORGIA
 STATEWIDE COST ALLOCATION PLAN
 FISCAL YEAR ENDED JUNE 30, 2004
 Schedule .3 - Costs Allocated By Activity
 For Department SUPPORT SVCS ADMIN**

	Total	General & Admin	SUPP SVCS ADMIN
Wages & Benefits			
SALARIES & WAGES	161,213	0	161,213
FRINGE BENEFITS	49,652	0	49,652
Other Expense & Cost			
MERIT SYSTEM	513	0	513
PRINTING	496	0	496
SUPPLIES & MATERIALS	2,667	0	2,667
REPAIR & MAINTENANCE	236	0	236
RENTS	7,347	0	7,347
BOND	18	0	18
OTHER OPERATING EXP	2,453	0	2,453
TRAVEL	2,210	0	2,210
REAL ESTATE	15,819	0	15,819
PD& F ATTORNEY	150	0	150
TELECOM	1,296	0	1,296
INDIRECT COST - CONTRA	(243,983)	0	(243,983)
Departmental Totals			
Total Expenditures	87	0	87
Deductions			
Total Deductions	0	0	0
Functional Cost	87	0	87
Allocation Step 1			
Inbound- All Others	8,366	0	8,366
1st Allocation	8,453	0	8,453
Allocation Step 2			
Inbound- All Others	43,343	0	43,343
2nd Allocation	43,343	0	43,343



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department SUPPORT SVCS ADMIN

	Total	General & Admin	SUPP SVCS ADMIN
Total For 06 SUPPORT SVCS			
Total Allocated	51,796	0	51,796



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department SUPPORT SVCS ADMIN

Activity - SUPP SVCS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAIL/COURIER ADMIN	72,540.00	4.0674	344		344	1,763	2,107
MOTOR VEHICLE ADMIN	216,261.00	12.1259	1,025		1,025	5,256	6,281
SURPLUS PROP ADMIN	281,229.00	15.7687	1,333		1,333	6,835	8,168
CENTRAL SUPPLY	25,771.00	1.4450	122		122	626	748
SUR PROP STATE	481,817.00	27.0158	2,284		2,284	11,709	13,993
SUR PROP FEDERAL	80,857.00	4.5337	383		383	1,965	2,348
MAIL SERVICES	93,337.00	5.2335	442		442	2,268	2,710
COURIER SERVICES	163,835.00	9.1863	777		777	3,982	4,759
POST OFFICE	121,986.00	6.8398	578		578	2,965	3,543
VEHICLE RENTALS	245,831.00	13.7839	1,165		1,165	5,974	7,139
SubTotal	1,783,464.00	100.0000	8,453		8,453	43,343	51,796
TOTAL	1,783,464.00	100.0000	8,453		8,453	43,343	51,796

Allocation Basis: EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: ACCOUNTING RECORDS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department SUPPORT SVCS ADMIN

Receiving Department	Total	SUPP SVCS ADMIN
MAIL/COURIER ADMIN	2,107	2,107
MOTOR VEHICLE ADMIN	6,281	6,281
SURPLUS PROP ADMIN	8,168	8,168
CENTRAL SUPPLY	748	748
SUR PROP STATE	13,993	13,993
SUR PROP FEDERAL	2,348	2,348
MAIL SERVICES	2,710	2,710
COURIER SERVICES	4,759	4,759
POST OFFICE	3,543	3,543
VEHICLE RENTALS	7,139	7,139
Direct Billed	0	0
Total	51,796	51,796



STATE OF GEORGIA

MAIL AND COURIER/RAPID COPY ADMINISTRATION

NATURE AND EXTENT OF SERVICES

Organization Unit 4030304100 includes the administrative costs for the Mail and Courier Section. The Mail and Courier section consists of the following areas:

- Mail Services
- Courier Services
- Post Office
- Rapid Copy

The administrative costs have been allocated to each area based on the employees' salaries and wages charged to each section.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department MAIL/COURIER ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	52,680			52,680
COMMISSIONER, D.O.A.S.	5,228	1,468	6,696	
SUPPORT SVCS ADMIN	344	1,763	2,107	
INTERNAL ADMIN		20,925	20,925	
Total Allocated Additions:	<u>5,572</u>	<u>24,156</u>	<u>29,728</u>	<u>29,728</u>
Total To Be Allocated:	<u><u>58,252</u></u>	<u><u>24,156</u></u>		<u><u>82,408</u></u>



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department MAIL/COURIER ADMIN**

	Total	General & Admin	MAIL/COURIER ADM
Wages & Benefits			
SALARIES & WAGES	72,540	0	72,540
FRINGE BENEFITS	22,146	0	22,146
Other Expense & Cost			
MERIT ASSESSMENT	342	0	342
MV EXPENSE	1,554	0	1,554
PRINTING	50	0	50
SUPPLIES & MAINTENANCE	592	0	592
REAL ESTATE RENTAL 306	79,909	0	79,909
TELECOMMUNICATIONS 307	3,558	0	3,558
OTHER OPERATING	1,453	0	1,453
REPAIR & MAINT	364	0	364
INSURANCE BONDS	39	0	39
INDIRECT COSTS	20,133	0	20,133
S&S DOAS PRINTING RAPID COPY	(150,000)	0	(150,000)
Departmental Totals			
Total Expenditures	52,680	0	52,680
Deductions			
Total Deductions	0	0	0
Functional Cost	52,680	0	52,680
Allocation Step 1			
Inbound- All Others	5,572	0	5,572
1st Allocation	58,252	0	58,252
Allocation Step 2			
Inbound- All Others	24,156	0	24,156
2nd Allocation	24,156	0	24,156



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department MAIL/COURIER ADMIN

	Total	General & Admin	MAIL/COURIER ADM
Total For 07 MAIL/COURIER			
Total Allocated	82,408	0	82,408



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department MAIL/COURIER ADMIN

Activity - MAIL/COURIER ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAIL SERVICES	93,337.00	24.6169	14,340		14,340	5,946	20,286
COURIER SERVICES	163,835.00	43.2102	25,171		25,171	10,438	35,609
POST OFFICE	121,986.00	32.1729	18,741		18,741	7,772	26,513
SubTotal	379,158.00	100.0000	58,252		58,252	24,156	82,408
TOTAL	379,158.00	100.0000	58,252		58,252	24,156	82,408

Allocation Basis: EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: ACCOUNTING RECORDS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department MAIL/COURIER ADMIN

Receiving Department	Total	MAIL/COURIER ADM
MAIL SERVICES	20,286	20,286
COURIER SERVICES	35,609	35,609
POST OFFICE	26,513	26,513
Direct Billed	0	0
Total	<u>82,408</u>	<u>82,408</u>



STATE OF GEORGIA
MOTOR VEHICLE ADMINISTRATION
NATURE AND EXTENT OF SERVICES

Organizational Unit 4030307000 includes the administrative costs for the Motor Vehicle section. The Motor Vehicle section includes the following areas:

- Motor Vehicle Rentals
- Motor Vehicle Leasing
- Motor Vehicle Contract Maintenance
- Petroleum Operations

The administrative costs have been allocated to each area based on the total direct operating costs identified to each area.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department MOTOR VEHICLE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	327,618			327,618
COMMISSIONER, D.O.A.S.	18,299	5,152	23,451	
SUPPORT SVCS ADMIN	1,025	5,256	6,281	
INTERNAL ADMIN		66,962	66,962	
Total Allocated Additions:	<u>19,324</u>	<u>77,370</u>	<u>96,694</u>	<u>96,694</u>
Total To Be Allocated:	<u><u>346,942</u></u>	<u><u>77,370</u></u>		<u><u>424,312</u></u>



**STATE OF GEORGIA
 STATEWIDE COST ALLOCATION PLAN
 FISCAL YEAR ENDED JUNE 30, 2004
 Schedule .3 - Costs Allocated By Activity
 For Department MOTOR VEHICLE ADMIN**

	Total	General & Admin	MOTOR VEH ADMIN
Wages & Benefits			
SALARIES & WAGES	216,261	0	216,261
FRINGE BENEFITS	67,270	0	67,270
Other Expense & Cost			
MERIT SYSTEM	1,600	0	1,600
SUPPLIES	3,352	0	3,352
INSURANCE BONDS	42	0	42
OTHER OPERATING	1,946	0	1,946
TRAVEL	915	0	915
TELECOMMUNICATION 307	2,608	0	2,608
PRINTING	3,858	0	3,858
RENTALS	17,415	0	17,415
CONSULTANT	(26,840)	0	(26,840)
INDIRECT COSTS	39,191	0	39,191
Departmental Totals			
Total Expenditures	327,618	0	327,618
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	327,618	0	327,618
Allocation Step 1			
Inbound- All Others	19,324	0	19,324
1st Allocation	346,942	0	346,942
Allocation Step 2			
Inbound- All Others	77,370	0	77,370
2nd Allocation	77,370	0	77,370



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department MOTOR VEHICLE ADMIN

	Total	General & Admin	MOTOR VEH ADMIN
<hr/>			
Total For 08 MOTOR VEHICLE			
Total Allocated	424,312	0	424,312



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department MOTOR VEHICLE ADMIN

Activity - MOTOR VEH ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VEHICLE RENTALS	766,048.76	66.0440	229,134		229,134	51,098	280,232
CONTRACTS MAINT	228,221.26	19.6758	68,264		68,264	15,223	83,487
PETROL OPERATION	165,636.78	14.2802	49,544		49,544	11,049	60,593
SubTotal	1,159,906.80	100.0000	346,942		346,942	77,370	424,312
TOTAL	1,159,906.80	100.0000	346,942		346,942	77,370	424,312

Allocation Basis: TOTAL MOTOR VEHICLE OPERATING EXPENSE

Allocation Source: ACCOUNTING RECORDS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department MOTOR VEHICLE ADMIN

Receiving Department	Total	MOTOR VEH ADMIN
VEHICLE RENTALS	280,232	280,232
CONTRACTS MAINT	83,487	83,487
PETROL OPERATION	60,593	60,593
Direct Billed	0	0
Total	424,312	424,312



STATE OF GEORGIA
OFFICE OF ADMINISTRATIVE HEARINGS
NATURE AND EXTENT OF SERVICES

The Office of Administrative Hearing is a component of the Department of Administrative Services. The costs can be traced to DOAS internal accounting records.

This office is responsible for holding administrative hearings on behalf of all State departments. The hearing officers maintain time records to identify the number of hours devoted to each case by department. For cases involving the Department of Human Resources, the cases are identified to the program level.

The costs for this Office were allocated based on the hours devoted to each Department. Revenues received from the Department of Human Resources, Department of Labor and the Department of Transportation have been applied to the allocations as "direct billed" credits. Miscellaneous revenues have been applied as a credit to the Office allocable costs.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department ADMIN HEARINGS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,671,415			4,671,415
CAPITAL LEASE-PRINCIPAL	(13,170)			
Total Deductions:	(13,170)			(13,170)
EQUIP USE ALLOWANCE	6,425		6,425	
COMMISSIONER, D.O.A.S.	177,186	49,590	226,776	
INTERNAL ADMIN		757,980	757,980	
Total Allocated Additions:	183,611	807,570	991,181	991,181
SALES & SERVICES - OTHER	(433,169)			
Total Departmental Cost Adjustments:	(433,169)			(433,169)
Total To Be Allocated:	<u>4,408,687</u>	<u>807,570</u>		<u>5,216,257</u>



**STATE OF GEORGIA
 STATEWIDE COST ALLOCATION PLAN
 FISCAL YEAR ENDED JUNE 30, 2004
 Schedule .3 - Costs Allocated By Activity
 For Department ADMIN HEARINGS**

	Total	General & Admin	ADMIN HEARINGS
Wages & Benefits			
SALARIES & WAGES	2,750,896	0	2,750,896
FRINGE BENEFITS	831,615	0	831,615
Other Expense & Cost			
MERIT SYSTEM	10,260	0	10,260
PRINTING	2,520	0	2,520
SUPPLIES	325,997	0	325,997
REPAIR & MAINT	31,500	0	31,500
EQUIP NOT CAPITALIZED	27,359	0	27,359
WATER SEWAGE	542	0	542
ENERGY	4,503	0	4,503
RENTS	9,760	0	9,760
INSURANCE BONDS	360	0	360
FREIGHT	581	0	581
OTHER OPERATING	42,876	0	42,876
TRAVEL	66,144	0	66,144
REAL ESTATE RENT	274,504	0	274,504
PROFESSIONAL	201,915	0	201,915
SOFTWARE	30,676	0	30,676
TELECOMMUNICATIONS	45,521	0	45,521
CAPITAL LEASE-INTEREST	716	0	716
*CAPITAL LEASE-PRINCIPAL	13,170	13,170	0
Departmental Totals			
Total Expenditures	4,671,415	13,170	4,658,245
Deductions			
Total Deductions	(13,170)	(13,170)	0
Cost Adjustments			
SALES & SERVICES - OTHER	(433,169)	0	(433,169)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department ADMIN HEARINGS

	Total	General & Admin	ADMIN HEARINGS
Functional Cost	4,225,076	0	4,225,076
Allocation Step 1			
Inbound- All Others	183,611	0	183,611
1st Allocation	4,408,687	0	4,408,687
Allocation Step 2			
Inbound- All Others	807,570	0	807,570
2nd Allocation	807,570	0	807,570
Total For 09 ADMIN HEARINGS			
Total Allocated	5,216,257	0	5,216,257



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department ADMIN HEARINGS

Activity - ADMIN HEARINGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MERIT SYSTEM	1,402	3.8561	170,004		170,004	31,141	201,145
SEC OF ST OTHER	687	1.8902	83,335		83,335	15,265	98,600
OPB OTHER	31	0.0866	3,820		3,820	700	4,520
AGRICULTURE	187	0.5157	22,736		22,736	4,165	26,901
COMMUNITY AFFAIR	2	0.0069	303		303	56	359
EDUCATION	1,332	3.6658	161,613		161,613	29,604	191,217
HUMAN RESOURCES	16,597	45.6502	2,012,565	-123,734	1,888,831	368,654	2,257,485
LABOR	726	1.9970	88,042	-51,566	36,476	16,127	52,603
COMMUNITY HEALTH	566	1.5589	68,729		68,729	12,590	81,319
NATURAL RESOURCES	654	1.7999	79,351		79,351	14,535	93,886
PUBLIC SAFETY	12,338	33.9376	1,496,202		1,496,202	274,070	1,770,272
TRANSPORTATION	13	0.0371	1,637	-222,712	-221,075	300	-220,775
BD OF REGENTS	61	0.1685	7,427		7,427	1,360	8,787
TECH/ADULT ED	10	0.0282	1,243		1,243	228	1,471
JUVENILE JUSTICE	9	0.0248	1,091		1,091	200	1,291
SCHOOL READINESS	32	0.0895	3,947		3,947	723	4,670
BANKING AND FINANCE	102	0.2816	12,417		12,417	2,274	14,691
INSURANCE	93	0.2563	11,301		11,301	2,070	13,371
REVENUE	112	0.3094	13,642		13,642	2,499	16,141
ALL OTHER	1,396	3.8397	169,282		169,282	31,009	200,291
SubTotal	36,357	100.0000	4,408,687	-398,012	4,010,675	807,570	4,818,245
Direct Billed				398,012	398,012		398,012
TOTAL	36,357	100.0000	4,408,687		4,408,687	807,570	5,216,257

Allocation Basis: HOURS DEVOTED TO CASES FOR EACH DEPARTMENT

Allocation Source: ADMINISTRATIVE HEARING JUDGES' MONTHLY TIME SHEETS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department ADMIN HEARINGS

Receiving Department	Total	ADMIN HEARINGS
MERIT SYSTEM	201,145	201,145
SEC OF ST OTHER	98,600	98,600
OPB OTHER	4,520	4,520
AGRICULTURE	26,901	26,901
COMMUNITY AFFAIR	359	359
EDUCATION	191,217	191,217
HUMAN RESOURCES	2,257,485	2,257,485
LABOR	52,603	52,603
COMMUNITY HEALTH	81,319	81,319
NATURAL RESOURCES	93,886	93,886
PUBLIC SAFETY	1,770,272	1,770,272
TRANSPORTATION	(220,775)	(220,775)
BD OF REGENTS	8,787	8,787
TECH/ADULT ED	1,471	1,471
JUVENILE JUSTICE	1,291	1,291
SCHOOL READINESS	4,670	4,670
BANKING AND FINANCE	14,691	14,691
INSURANCE	13,371	13,371
REVENUE	16,141	16,141
ALL OTHER	200,291	200,291
Direct Billed	398,012	398,012
Total	5,216,257	5,216,257



STATE OF GEORGIA
SPACE MANAGEMENT
NATURE AND EXTENT OF SERVICES

The State Space Management Act of 1976 authorized this activity to: negotiate state-wide lease contracts for the use of rental space; perform office space utilization and design studies; assign building space to agency activities; and promote fiscal responsibility for space occupied.

The Space Management Program is a central service utilized by all state agencies and is state-funded. The Space Management costs can be traced to DOAS' internal accounting records.

Space Management has responsibilities for space assignments within the Capitol Complex as well as leases throughout the State. The Office's related costs applicable to their leasing efforts have been allocated based on the square feet and space assignments leased for the various state agencies.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department SPACE MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	386,756			386,756
COMMISSIONER, D.O.A.S.	9,223	2,528	11,751	
INTERNAL ADMIN		59,057	59,057	
Total Allocated Additions:	<u>9,223</u>	<u>61,585</u>	<u>70,808</u>	70,808
Total To Be Allocated:	<u><u>395,979</u></u>	<u><u>61,585</u></u>		<u><u>457,564</u></u>



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department SPACE MANAGEMENT

	Total	General & Admin	SPACE LEASES
Wages & Benefits			
SALARIES & WAGES	260,673	0	260,673
FRINGE BENEFITS	77,517	0	77,517
Other Expense & Cost			
OPERATING EXPENSE	27,413	0	27,413
TRAVEL	1,188	0	1,188
REAL ESTATE RENTAL	15,996	0	15,996
TELECOM	3,969	0	3,969
Departmental Totals			
Total Expenditures	386,756	0	386,756
Deductions			
Total Deductions	0	0	0
Functional Cost	386,756	0	386,756
Allocation Step 1			
Inbound- All Others	9,223	9,223	0
Reallocate Admin Costs		(9,223)	9,223
1st Allocation	395,979	0	395,979
Allocation Step 2			
Inbound- All Others	61,585	61,585	0
Reallocate Admin Costs		(61,585)	61,585
2nd Allocation	61,585	0	61,585
Total For 10 SPACE			
Total Allocated	457,564	0	457,564



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department SPACE MANAGEMENT

Activity - SPACE LEASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMISSIONER, D.O.A.S.	18,202	0.1690	669		669		669
SEC OF STATE ADMIN	34,690	0.3221	1,276		1,276	199	1,475
PLANNING/BUDGET ADMN	10,000	0.0929	368		368	57	425
AUDITS ADMINISTRATION	26,994	0.2507	993		993	155	1,148
MERIT SYSTEM	13,300	0.1235	489		489	76	565
GEORGIA TECHNOLOGY AUTH	84,149	0.7814	3,094		3,094	482	3,576
GA BLDG AUTHORITY	274,026	2.5447	10,076		10,076	1,570	11,646
AGRICULTURE	1,520	0.0141	56		56	9	65
DEFENSE	10,516	0.0977	387		387	60	447
EDUCATION	2,734	0.0254	101		101	16	117
HUMAN RESOURCES	3,306,882	30.7088	121,600		121,600	18,944	140,544
COMMUNITY HEALTH	21,620	0.2008	795		795	124	919
NATURAL RESOURCES	210,018	1.9503	7,723		7,723	1,203	8,926
CORRECTIONS	421,360	3.9129	15,494		15,494	2,414	17,908
PUBLIC SAFETY	14,075	0.1307	518		518	81	599
TRANSPORTATION	18,101	0.1681	666		666	104	770
BD OF REGENTS	4,479,873	41.6015	164,731		164,731	25,663	190,394
TECH/ADULT ED	429,677	3.9901	15,800		15,800	2,461	18,261
VETERAN SERVICE	10,932	0.1015	402		402	63	465
JUVENILE JUSTICE	394,059	3.6594	14,490		14,490	2,257	16,747
SCHOOL READINESS	23,976	0.2226	882		882	137	1,019
INDUSTRY/TRADE	39,654	0.3682	1,458		1,458	227	1,685
BANKING AND FINANCE	34,907	0.3242	1,284		1,284	200	1,484
PARDONS/PAROLES	207,054	1.9228	7,614		7,614	1,186	8,800
GA BUREAU OF INVESTIGATION	85,137	0.7906	3,131		3,131	488	3,619
REVENUE	132,460	1.2301	4,871		4,871	759	5,630
SUBSEQUENT INJURY TRUST	8,698	0.0808	320		320	50	370
ALL OTHER	453,901	4.2151	16,691		16,691	2,600	19,291
SubTotal	10,768,515	100.0000	395,979		395,979	61,585	457,564
TOTAL	10,768,515	100.0000	395,979		395,979	61,585	457,564



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department SPACE MANAGEMENT**

Allocation Basis: SQUARE FEET OCCUPIED BY DEPARTMENT

Allocation Source: DOAS SPACE MANAGEMENT ASSIGNMENTS BY BUILDING

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department SPACE MANAGEMENT

Receiving Department	Total	SPACE LEASES
COMMISSIONER, D.O.A.S.	669	669
SEC OF STATE ADMIN	1,475	1,475
PLANNING/BUDGET ADMN	425	425
AUDITS ADMINISTRATION	1,148	1,148
MERIT SYSTEM	565	565
GEORGIA TECHNOLOGY	3,576	3,576
GA BLDG AUTHORITY	11,646	11,646
AGRICULTURE	65	65
DEFENSE	447	447
EDUCATION	117	117
HUMAN RESOURCES	140,544	140,544
COMMUNITY HEALTH	919	919
NATURAL RESOURCES	8,926	8,926
CORRECTIONS	17,908	17,908
PUBLIC SAFETY	599	599
TRANSPORTATION	770	770
BD OF REGENTS	190,394	190,394
TECH/ADULT ED	18,261	18,261
VETERAN SERVICE	465	465
JUVENILE JUSTICE	16,747	16,747
SCHOOL READINESS	1,019	1,019
INDUSTRY/TRADE	1,685	1,685
BANKING AND FINANCE	1,484	1,484
PARDONS/PAROLES	8,800	8,800
GA BUREAU OF	3,619	3,619
REVENUE	5,630	5,630
SUBSEQUENT INJURY	370	370
ALL OTHER	19,291	19,291

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department SPACE MANAGEMENT

Receiving Department	Total	SPACE LEASES
Direct Billed	0	0
Total	<u>457,564</u>	<u>457,564</u>



STATE OF GEORGIA
PURCHASING
NATURE AND EXTENT OF SERVICES

The Department of Administrative Services (DOAS) is the agency of the State of Georgia charged with the responsibility for the establishment and administration of contracts, leases, purchase orders or other agreements for the procurement of supplies, materials, equipment, services and construction for other agencies of the State. All State agencies, departments and institutions are required to purchase through the Department of Administrative Services unless specifically exempted by statute or Departmental regulation. The Procurement Administration Division of the Department of Administrative Services is responsible for the overall administration of Procurement Services.

The Procurement Administration Division is specifically authorized and required to:

- Contract for all supplies, materials, equipment, construction, or services required by the State that are not exempted by statute.
- Determine total State requirements for any given commodity and to establish terms, contracts, and consolidated purchases for use by one or more State agencies.
- Establish and adopt rules and regulations implementing State procurement of supplies, materials, equipment, services, and construction.
- Open all sealed bids publicly and to maintain purchase records that are open to public inspection.

Procurement Administration is directly funded through appropriations passed by the State Legislature. **Procurement** Administration costs will be allocated to the State agencies receiving the services based on their percentage of procurement transactions processed compared to the grand total of all procurement transactions processed. The transaction data, by department, is generated and consolidated annually by the Purchasing Division. There were no changes made to the data supplied by the Purchasing Division. Procurement cost can be traced to DOAS internal accounting records.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,432,445			2,432,445
EQUIP USE ALLOWANCE	2,000		2,000	
COMMISSIONER, D.O.A.S.	123,595	34,711	158,306	
INTERNAL ADMIN		483,857	483,857	
Total Allocated Additions:	125,595	518,568	644,163	644,163
PHOTOCOPIES	(5,156)			
MISCELLANEOUS	(175)			
PURCHASING CARD REB	(189,363)			
Total Departmental Cost Adjustments:	(194,694)			(194,694)
Total To Be Allocated:	2,363,346	518,568		2,881,914



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	PROCUREMENT
Wages & Benefits			
SALARIES & WAGES	1,649,989	0	1,649,989
FRINGE BENEFITS	506,670	0	506,670
Other Expense & Cost			
MERIT SYSTEM	8,379	0	8,379
VEHICLE PROGRAM	0	0	0
PRINTING	2,587	0	2,587
SUPPLIES MATERIALS	20,086	0	20,086
REPAIRS MAINTENANCE	1,157	0	1,157
RENTS	51,382	0	51,382
INSURANCE BONDS	294	0	294
FREIGHT	180	0	180
OTHER OPERATING	18,801	0	18,801
TRAVEL	13,552	0	13,552
REAL ESTATE	121,249	0	121,249
PERDIEM FEES	233	0	233
TELECOMMUNICATIONS	37,886	0	37,886
Departmental Totals			
Total Expenditures	2,432,445	0	2,432,445
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
PHOTOCOPIES	(5,156)	0	(5,156)
MISCELLANEOUS	(175)	0	(175)
PURCHASING CARD REB	(189,363)	0	(189,363)
Functional Cost	2,237,751	0	2,237,751



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING**

	Total	General & Admin	PROCUREMENT
Allocation Step 1			
Inbound- All Others	125,595	0	125,595
1st Allocation	2,363,346	0	2,363,346
Allocation Step 2			
Inbound- All Others	518,568	0	518,568
2nd Allocation	518,568	0	518,568
Total For 11 PURCHASING			
Total Allocated	2,881,914	0	2,881,914



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMISSIONER, D.O.A.S.	510	0.1835	4,336		4,336		4,336
SEC OF STATE ADMIN	701	0.2522	5,959		5,959	1,310	7,269
AUDITS ADMINISTRATION	181	0.0651	1,539		1,539	338	1,877
MERIT SYSTEM	129	0.0464	1,097		1,097	241	1,338
WORKERS COMP INS	303	0.1090	2,576		2,576	566	3,142
AGRICULTURE	4,632	1.6662	39,378		39,378	8,656	48,034
COMMUNITY AFFAIR	2,782	1.0007	23,651		23,651	5,199	28,850
DEFENSE	5,561	2.0004	47,276		47,276	10,392	57,668
EDUCATION	5,737	2.0637	48,772		48,772	10,721	59,493
HUMAN RESOURCES	26,094	9.3864	221,833		221,833	48,764	270,597
COMMUNITY HEALTH	533	0.1917	4,531		4,531	996	5,527
NATURAL RESOURCES	6,211	2.2342	52,802		52,802	11,607	64,409
CORRECTIONS	27,537	9.9055	234,100		234,100	51,461	285,561
PUBLIC SAFETY	5,161	1.8565	43,875		43,875	9,645	53,520
TRANSPORTATION	13,918	5.0065	118,321		118,321	26,010	144,331
TECH/ADULT ED	5,160	1.8561	43,867		43,867	9,643	53,510
VETERAN SERVICE	665	0.2392	5,653		5,653	1,243	6,896
JUVENILE JUSTICE	7,684	2.7640	65,324		65,324	14,360	79,684
SCHOOL READINESS	175	0.0630	1,488		1,488	327	1,815
INDUSTRY/TRADE	713	0.2565	6,061		6,061	1,332	7,393
BANKING AND FINANCE	62	0.0223	527		527	116	643
INSURANCE	96	0.0345	816		816	179	995
LAW DEPARTMENT	418	0.1504	3,554		3,554	781	4,335
PARDONS/PAROLEES	1,914	0.6885	16,271		16,271	3,577	19,848
GA BUREAU OF INVESTIGATION	1,495	0.5378	12,709		12,709	2,794	15,503
REVENUE	493	0.1773	4,191		4,191	921	5,112
SUBSEQUENT INJURY TRUST	15	0.0054	128		128	28	156
ABAC	1,060	0.3813	9,011		9,011	1,981	10,992
ALBANY STATE UNIVERSITY	4,603	1.6558	39,132		39,132	8,602	47,734
ARMSTRONG ATLANTIC STATE	1,633	0.5874	13,883		13,883	3,052	16,935

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ATLANTA METROPOLITAN COLLEGE	1,750	0.6295	14,877		14,877	3,270	18,147
AUGUSTA STATE UNIVERSITY	2,022	0.7273	17,190		17,190	3,779	20,969
BAINBRIDGE COLLEGE	807	0.2903	6,861		6,861	1,508	8,369
CLAYTON COLLEGE & STATE	695	0.2500	5,908		5,908	1,299	7,207
COASTAL GA COMMUNITY COLLEGE	484	0.1741	4,115		4,115	904	5,019
COLUMBUS STATE UNIVERSITY	3,297	1.1860	28,029		28,029	6,161	34,190
DALTON STATE COLLEGE	352	0.1266	2,992		2,992	658	3,650
DARTON COLLEGE	2,541	0.9140	21,602		21,602	4,749	26,351
FORT VALLEY STATE UNIVERSITY	1,300	0.4676	11,052		11,052	2,429	13,481
GA COLLEGE & STATE UNIVERSITY	2,665	0.9586	22,656		22,656	4,980	27,636
GA PERIMETER COLLEGE	753	0.2709	6,401		6,401	1,407	7,808
GEORGIA SOUTHERN UNIVERSITY	723	0.2601	6,146		6,146	1,351	7,497
GA STATE UNIVERSITY	2,160	0.7770	18,363		18,363	4,037	22,400
GORDON COLLEGE	1,207	0.4342	10,261		10,261	2,256	12,517
KENNESAW STATE UNIVERSITY	7,194	2.5878	61,158		61,158	13,444	74,602
GAINESVILLE COLLEGE	947	0.3407	8,051		8,051	1,770	9,821
GEORGIA HIGHHANDS COLLEGE	2,239	0.8054	19,034		19,034	4,184	23,218
GEORGIA SOUTHWESTERN STATE	504	0.1813	4,285		4,285	942	5,227
MIDDLE GEORGIA COLLEGE	848	0.3050	7,209		7,209	1,585	8,794
MACON STATE COLLEGE	417	0.1500	3,545		3,545	779	4,324
MEDICAL COLLEGE OF GEORGIA	21,300	7.6619	181,078		181,078	39,805	220,883
NORTH GEORGIA COLLEGE & STATE	1,236	0.4446	10,508		10,508	2,310	12,818
SOUTH GEORGIA COLLEGE	150	0.0540	1,275		1,275	280	1,555
STATE UNIVERSITY OF WEST GA	3,412	1.2273	29,006		29,006	6,376	35,382
UNIVERSITY OF GEORGIA	30,667	11.0314	260,710		260,710	57,310	318,020
VALDOSTA STATE UNIVERSITY	549	0.1975	4,667		4,667	1,026	5,693
WAYCROSS COLLEGE	451	0.1622	3,834		3,834	843	4,677
ALL OTHER	61,152	21.9972	519,872		519,872	114,284	634,156
SubTotal	277,998	100.0000	2,363,346		2,363,346	518,568	2,881,914
TOTAL	277,998	100.0000	2,363,346		2,363,346	518,568	2,881,914

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PURCHASING**

Allocation Basis: PURCHASE TRANSACTIONS BY AGENCY

Allocation Source: STATE PURCHASING DIVISION

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PROCUREMENT
COMMISSIONER, D.O.A.S.	4,336	4,336
SEC OF STATE ADMIN	7,269	7,269
AUDITS ADMINISTRATION	1,877	1,877
MERIT SYSTEM	1,338	1,338
WORKERS COMP INS	3,142	3,142
AGRICULTURE	48,034	48,034
COMMUNITY AFFAIR	28,850	28,850
DEFENSE	57,668	57,668
EDUCATION	59,493	59,493
HUMAN RESOURCES	270,597	270,597
COMMUNITY HEALTH	5,527	5,527
NATURAL RESOURCES	64,409	64,409
CORRECTIONS	285,561	285,561
PUBLIC SAFETY	53,520	53,520
TRANSPORTATION	144,331	144,331
TECH/ADULT ED	53,510	53,510
VETERAN SERVICE	6,896	6,896
JUVENILE JUSTICE	79,684	79,684
SCHOOL READINESS	1,815	1,815
INDUSTRY/TRADE	7,393	7,393
BANKING AND FINANCE	643	643
INSURANCE	995	995
LAW DEPARTMENT	4,335	4,335
PARDONS/PAROLES	19,848	19,848
GA BUREAU OF	15,503	15,503
REVENUE	5,112	5,112
SUBSEQUENT INJURY	156	156
ABAC	10,992	10,992
ALBANY STATE UNIVERSITY	47,734	47,734
ARMSTRONG ATLANTIC	16,935	16,935
ATLANTA METROPOLITAN	18,147	18,147
AUGUSTA STATE	20,969	20,969
BAINBRIDGE COLLEGE	8,369	8,369



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PROCUREMENT
CLAYTON COLLEGE &	7,207	7,207
COASTAL GA COMMUNITY	5,019	5,019
COLUMBUS STATE	34,190	34,190
DALTON STATE COLLEGE	3,650	3,650
DARTON COLLEGE	26,351	26,351
FORT VALLEY STATE	13,481	13,481
GA COLLEGE & STATE	27,636	27,636
GA PERIMETER COLLEGE	7,808	7,808
GEORGIA SOUTHERN	7,497	7,497
GA STATE UNIVERSITY	22,400	22,400
GORDON COLLEGE	12,517	12,517
KENNESAW STATE	74,602	74,602
GAINESVILLE COLLEGE	9,821	9,821
GEORGIA HIGHANDS	23,218	23,218
GEORGIA SOUTHWESTERN	5,227	5,227
MIDDLE GEORGIA COLLEGE	8,794	8,794
MACON STATE COLLEGE	4,324	4,324
MEDICAL COLLEGE OF	220,883	220,883
NORTH GEORGIA COLLEGE	12,818	12,818
SOUTH GEORGIA COLLEGE	1,555	1,555
STATE UNIVERSITY OF	35,382	35,382
UNIVERSITY OF GEORGIA	318,020	318,020
VALDOSTA STATE	5,693	5,693
WAYCROSS COLLEGE	4,677	4,677
ALL OTHER	634,156	634,156
Direct Billed	0	0
Total	2,881,914	2,881,914

STATE OF GEORGIA
INTERNAL ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Internal Administration is responsible for providing services in the areas of financial management, information technology, risk management accounting, risk management IT and Superior Court accounting.

These administrative costs were allocated to the various divisions comprising the Department as follows:

- **Accounting, Budget, Procurement** – allocated based on the employees' salaries and wages in each division;
- **Risk Management Accounting** – allocated using the total expenditures for sections served;
- **Information Technology** – allocated based on the total employee salaries & wages identified to each benefiting division;
- **Risk Management IT** – allocated using the total expenditures of sections served;
- **Customer Relations** – allocated based on the number of DOAS employees identified to each benefiting organization;
- **Superior Court Accounting** – these costs have not been allocated within this plan.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department INTERNAL ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,165,888			5,165,888
EQUIP USE ALLOWANCE	125,053		125,053	
COMMISSIONER, D.O.A.S.	148,492	41,554	190,046	
INTERNAL ADMIN		637,013	637,013	
Total Allocated Additions:	273,545	678,567	952,112	952,112
SALES & SERVICES	(1,812,343)			
PHOTOCOPIES	(107)			
MISCELLANEOUS	(3,000)			
OTHER REVENUE	(10,724)			
INTEREST EARNED	(31,391)			
Total Departmental Cost Adjustments:	(1,857,565)		(1,857,565)	
Total To Be Allocated:	3,581,868	678,567	4,260,435	



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department INTERNAL ADMIN

	Total	General & Admin	ACCTG, BUDGET, PROC	RISK MGMT ACCTG	INFO TECH
Wages & Benefits					
SALARIES & WAGES	2,316,087	0	758,341	110,993	415,360
FRINGE BENEFITS	712,585	0	232,606	34,369	127,897
Other Expense & Cost					
MERIT SYSTEM ASSMT	7,524	0	2,565	513	1,026
PRINTING	3,671	0	671	0	74
SUPPLY & MATERIALS	59,444	0	10,847	0	37,161
REPAIR & MAINTENANCE	236,707	0	8,241	0	(13,078)
EQUIPMENT NOT CAPITALIZED	238,836	0	0	0	168,613
RENTS	16,213	0	8,267	0	(622)
INSURANCE & BONDS	2,722	0	2,173	18	36
FREIGHT	399	0	236	0	156
OTHER OPERATING EXPENSE	34,936	0	9,251	863	18,578
TRAVEL	2,522	0	635	0	171
REAL ESTATE	157,925	0	95,630	9,835	19,673
PD & F	1,107,172	0	51,805	0	640,720
CONTRACTS	(10,000)	0	0	0	(10,000)
COMPUTER BILL-GTA	133,276	0	0	0	97,980
SOFTWARE	234,600	0	0	0	176,476
TELECOMMUNICATION	52,241	0	31,871	2,331	6,735
INDIRECT COST-CONTRA	(140,972)	0	(65,362)	0	(75,610)
Departmental Totals					
Total Expenditures	5,165,888	0	1,147,777	158,922	1,611,346
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
SALES & SERVICES	(1,812,343)	0	0	(158,922)	0
PHOTOCOPIES	(107)	0	(107)	0	0
MISCELLANEOUS	(3,000)	0	(3,000)	0	0
OTHER REVENUE	(10,724)	0	(10,459)	0	0
INTEREST EARNED	(31,391)	0	(31,391)	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department INTERNAL ADMIN

	Total	General & Admin	ACCTG, BUDGET, PROC	RISK MGMT ACCTG	INFO TECH
Functional Cost	3,308,323	0	1,102,820	0	1,611,346
Allocation Step 1					
Inbound- All Others	273,545	0	89,564	13,109	49,057
Unallocated Costs	(26,273)	0	0	0	0
1st Allocation	3,555,595	0	1,192,384	13,109	1,660,403
Allocation Step 2					
Inbound- All Others	678,567	0	222,179	32,519	121,692
Unallocated Costs	(65,173)	0	0	0	0
2nd Allocation	613,394	0	222,179	32,519	121,692
Total For 12 INTERNAL ADMIN					
Total Allocated	4,168,989	0	1,414,563	45,628	1,782,095



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department INTERNAL ADMIN**

	RISK MGMT IT	CUSTOMER RELATIONS	SUPERIOR CTS ACCTG
Wages & Benefits			
SALARIES & WAGES	335,443	473,501	222,449
FRINGE BENEFITS	103,126	146,282	68,305
Other Expense & Cost			
MERIT SYSTEM ASSMT	1,218	1,176	1,026
PRINTING	23	2,903	0
SUPPLY & MATERIALS	4,686	6,750	0
REPAIR & MAINTENANCE	241,369	175	0
EQUIPMENT NOT CAPITALIZED	70,223	0	0
RENTS	456	8,112	0
INSURANCE & BONDS	36	423	36
FREIGHT	0	7	0
OTHER OPERATING EXPENSE	0	6,217	27
TRAVEL	278	768	670
REAL ESTATE	19,673	13,114	0
PD & F	409,239	0	5,408
CONTRACTS	0	0	0
COMPUTER BILL-GTA	35,296	0	0
SOFTWARE	57,927	197	0
TELECOMMUNICATION	4,741	5,319	1,244
INDIRECT COST-CONTRA	0	0	0
Departmental Totals			
Total Expenditures	1,283,734	664,944	299,165
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
SALES & SERVICES	(1,354,256)	0	(299,165)
PHOTOCOPIES	0	0	0
MISCELLANEOUS	0	0	0
OTHER REVENUE	(265)	0	0
INTEREST EARNED	0	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department INTERNAL ADMIN

	RISK MGMT IT	CUSTOMER RELATIONS	SUPERIOR CTS ACCTG
Functional Cost	(70,787)	664,944	0
Allocation Step 1			
Inbound- All Others	39,618	55,924	26,273
Unallocated Costs	0	0	(26,273)
1st Allocation	(31,169)	720,868	0
Allocation Step 2			
Inbound- All Others	98,278	138,726	65,173
Unallocated Costs	0	0	(65,173)
2nd Allocation	98,278	138,726	0
Total For 12 INTERNAL ADMIN			
Total Allocated	67,109	859,594	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department INTERNAL ADMIN

Activity - ACCTG, BUDGET, PROC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMISSIONER, D.O.A.S.	634,340.00	5.0377	60,069		60,069		60,069
RISK MGMT ADMIN	238,223.00	1.8919	22,558		22,558		22,558
SUPPORT SVCS ADMIN	161,213.00	1.2803	15,266		15,266		15,266
MAIL/COURIER ADMIN	72,540.00	0.5761	6,869		6,869		6,869
MOTOR VEHICLE ADMIN	216,261.00	1.7175	20,479		20,479		20,479
ADMIN HEARINGS	2,750,896.00	21.8466	260,496		260,496		260,496
SPACE MANAGEMENT	260,673.00	2.0702	24,684		24,684		24,684
PURCHASING	1,649,989.00	13.1036	156,245		156,245		156,245
INTERNAL ADMIN	2,316,087.00	18.3935	219,321		219,321		219,321
SURPLUS PROP ADMIN	281,229.00	2.2334	26,631		26,631	14,559	41,190
STATE PROPERTIES	360,793.00	2.8653	34,165		34,165	18,678	52,843
TREASURY	1,041,193.00	8.2688	98,596		98,596	53,904	152,500
PROPERTY INSUR	85,282.00	0.6773	8,076		8,076	4,415	12,491
LIAB/TORT INSUR	134,738.00	1.0700	12,759		12,759	6,975	19,734
WORKERS COMP INS	658,166.00	5.2269	62,325		62,325	34,073	96,398
SMALL/MINORITY	516,803.00	4.1043	48,939		48,939	26,755	75,694
CENTRAL SUPPLY	25,771.00	0.2047	2,440		2,440	1,334	3,774
SUR PROP STATE	481,817.00	3.8264	45,626		45,626	24,944	70,570
SUR PROP FEDERAL	80,857.00	0.6421	7,657		7,657	4,186	11,843
MAIL SERVICES	93,337.00	0.7412	8,839		8,839	4,832	13,671
COURIER SERVICES	163,835.00	1.3011	15,514		15,514	8,482	23,996
POST OFFICE	121,986.00	0.9688	11,551		11,551	6,315	17,866
VEHICLE RENTALS	245,831.00	1.9523	23,279		23,279	12,727	36,006
SubTotal	12,591,860.00	100.0000	1,192,384		1,192,384	222,179	1,414,563
TOTAL	12,591,860.00	100.0000	1,192,384		1,192,384	222,179	1,414,563

Allocation Basis: SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN

Allocation Source: ACCOUNTING RECORDS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department INTERNAL ADMIN

Activity - RISK MGMT ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROPERTY INSUR	132,220.38	8.1142	1,064		1,064	2,639	3,703
LIAB/TORT INSUR	204,492.04	12.5494	1,645		1,645	4,081	5,726
WORKERS COMP INS	1,292,778.34	79.3364	10,400		10,400	25,799	36,199
SubTotal	1,629,490.76	100.0000	13,109		13,109	32,519	45,628
TOTAL	1,629,490.76	100.0000	13,109		13,109	32,519	45,628

Allocation Basis: TOTAL EXPENDITURES FOR SECTIONS SERVED

Allocation Source: EXPENDITURE REPORT



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department INTERNAL ADMIN

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMISSIONER, D.O.A.S.	634,340.00	5.0377	83,646		83,646		83,646
RISK MGMT ADMIN	238,223.00	1.8919	31,413		31,413		31,413
SUPPORT SVCS ADMIN	161,213.00	1.2803	21,258		21,258		21,258
MAIL/COURIER ADMIN	72,540.00	0.5761	9,565		9,565		9,565
MOTOR VEHICLE ADMIN	216,261.00	1.7175	28,517		28,517		28,517
ADMIN HEARINGS	2,750,896.00	21.8466	362,742		362,742		362,742
SPACE MANAGEMENT	260,673.00	2.0702	34,373		34,373		34,373
PURCHASING	1,649,989.00	13.1036	217,573		217,573		217,573
INTERNAL ADMIN	2,316,087.00	18.3935	305,407		305,407		305,407
SURPLUS PROP ADMIN	281,229.00	2.2334	37,084		37,084	7,974	45,058
STATE PROPERTIES	360,793.00	2.8653	47,575		47,575	10,231	57,806
TREASURY	1,041,193.00	8.2688	137,295		137,295	29,522	166,817
PROPERTY INSUR	85,282.00	0.6773	11,246		11,246	2,418	13,664
LIAB/TORT INSUR	134,738.00	1.0700	17,767		17,767	3,821	21,588
WORKERS COMP INS	658,166.00	5.2269	86,788		86,788	18,663	105,451
SMALL/MINORITY	516,803.00	4.1043	68,147		68,147	14,654	82,801
CENTRAL SUPPLY	25,771.00	0.2047	3,398		3,398	731	4,129
SUR PROP STATE	481,817.00	3.8264	63,534		63,534	13,662	77,196
SUR PROP FEDERAL	80,857.00	0.6421	10,662		10,662	2,293	12,955
MAIL SERVICES	93,337.00	0.7412	12,308		12,308	2,647	14,955
COURIER SERVICES	163,835.00	1.3011	21,604		21,604	4,646	26,250
POST OFFICE	121,986.00	0.9688	16,085		16,085	3,459	19,544
VEHICLE RENTALS	245,831.00	1.9523	32,416		32,416	6,971	39,387
SubTotal	12,591,860.00	100.0000	1,660,403		1,660,403	121,692	1,782,095
TOTAL	12,591,860.00	100.0000	1,660,403		1,660,403	121,692	1,782,095

Allocation Basis: SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN

Allocation Source: ACCOUNTING RECORDS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department INTERNAL ADMIN

Activity - RISK MGMT IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROPERTY INSUR	132,220.38	8.1142	-2,529		-2,529	7,974	5,445
LIAB/TORT INSUR	204,492.04	12.5494	-3,912		-3,912	12,333	8,421
WORKERS COMP INS	1,292,778.34	79.3364	-24,728		-24,728	77,971	53,243
SubTotal	1,629,490.76	100.0000	-31,169		-31,169	98,278	67,109
TOTAL	1,629,490.76	100.0000	-31,169		-31,169	98,278	67,109

Allocation Basis: TOTAL EXPENDITURES FOR SECTIONS SERVED

Allocation Source: EXPENDITURE REPORT



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department INTERNAL ADMIN

Activity - CUSTOMER RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMISSIONER, D.O.A.S.	14	4.3614	31,440		31,440		31,440
RISK MGMT ADMIN	8	2.4922	17,966		17,966		17,966
SUPPORT SVCS ADMIN	2	0.6231	4,491		4,491		4,491
MAIL/COURIER ADMIN	2	0.6231	4,491		4,491		4,491
MOTOR VEHICLE ADMIN	8	2.4922	17,966		17,966		17,966
ADMIN HEARINGS	60	18.6915	134,742		134,742		134,742
PURCHASING	49	15.2648	110,039		110,039		110,039
INTERNAL ADMIN	50	15.5763	112,285		112,285		112,285
STATE PROPERTIES	12	3.7383	26,948		26,948	13,006	39,954
TREASURY	18	5.6075	40,423		40,423	19,508	59,931
PROPERTY INSUR	2	0.6231	4,491		4,491	2,168	6,659
LIAB/TORT INSUR	4	1.2461	8,983		8,983	4,335	13,318
WORKERS COMP INS	17	5.2960	38,177		38,177	18,425	56,602
SMALL/MINORITY	6	1.8692	13,474		13,474	6,503	19,977
CENTRAL SUPPLY	1	0.3115	2,246		2,246	1,084	3,330
SUR PROP STATE	36	11.2150	80,845		80,845	39,016	119,861
SUR PROP FEDERAL	5	1.5576	11,228		11,228	5,419	16,647
MAIL SERVICES	5	1.5576	11,228		11,228	5,419	16,647
COURIER SERVICES	9	2.8037	20,211		20,211	9,754	29,965
POST OFFICE	5	1.5576	11,228		11,228	5,419	16,647
VEHICLE RENTALS	8	2.4922	17,966		17,966	8,670	26,636
SubTotal	321	100.0000	720,868		720,868	138,726	859,594
TOTAL	321	100.0000	720,868		720,868	138,726	859,594

Allocation Basis: NUMBER OF DOAS EMPLOYEES BY ORG

Allocation Source: DOAS BUDGET



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department INTERNAL ADMIN

Receiving Department	Total	ACCTG, BUDGET,	RISK MGMT ACCTG	INFO TECH	RISK MGMT IT	CUSTOMER
COMMISSIONER, D.O.A.S.	175,155	60,069	0	83,646	0	31,440
RISK MGMT ADMIN	71,937	22,558	0	31,413	0	17,966
SUPPORT SVCS ADMIN	41,015	15,266	0	21,258	0	4,491
MAIL/COURIER ADMIN	20,925	6,869	0	9,565	0	4,491
MOTOR VEHICLE ADMIN	66,962	20,479	0	28,517	0	17,966
ADMIN HEARINGS	757,980	260,496	0	362,742	0	134,742
SPACE MANAGEMENT	59,057	24,684	0	34,373	0	0
PURCHASING	483,857	156,245	0	217,573	0	110,039
INTERNAL ADMIN	637,013	219,321	0	305,407	0	112,285
SURPLUS PROP ADMIN	86,248	41,190	0	45,058	0	0
STATE PROPERTIES	150,603	52,843	0	57,806	0	39,954
TREASURY	379,248	152,500	0	166,817	0	59,931
PROPERTY INSUR	41,962	12,491	3,703	13,664	5,445	6,659
LIAB/TORT INSUR	68,787	19,734	5,726	21,588	8,421	13,318
WORKERS COMP INS	347,893	96,398	36,199	105,451	53,243	56,602
SMALL/MINORITY	178,472	75,694	0	82,801	0	19,977
CENTRAL SUPPLY	11,233	3,774	0	4,129	0	3,330
SUR PROP STATE	267,627	70,570	0	77,196	0	119,861
SUR PROP FEDERAL	41,445	11,843	0	12,955	0	16,647
MAIL SERVICES	45,273	13,671	0	14,955	0	16,647
COURIER SERVICES	80,211	23,996	0	26,250	0	29,965
POST OFFICE	54,057	17,866	0	19,544	0	16,647
VEHICLE RENTALS	102,029	36,006	0	39,387	0	26,636
Direct Billed	0	0	0	0	0	0
Total	4,168,989	1,414,563	45,628	1,782,095	67,109	859,594



FISCAL 2004

STATE OF GEORGIA
SECRETARY OF STATE ADMINISTRATION
NATURE AND EXTENT OF SERVICES

In this schedule, we have included the administrative costs for the Secretary of State's office. We are submitting for review a copy of the audit report of the Secretary of State's office and copies of some workpapers that identify the costs to divisions. The administrative costs for the division was taken from the workpapers.

The total costs for administration were allocated to the other divisions based on the salaries in each division.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department SEC OF STATE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,022,418			5,022,418
EQUIP USE ALLOWANCE	34,731		34,731	
SPACE MANAGEMENT	1,276	199	1,475	
PURCHASING	5,959	1,310	7,269	
SEC OF STATE ARCHIVES		94,994	94,994	
PLANNING/BUDGET SVCS		1,784	1,784	
PERF/FIN AUDITS		9,822	9,822	
Total Allocated Additions:	41,966	108,109	150,075	150,075
Total To Be Allocated:	5,064,384	108,109		5,172,493



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department SEC OF STATE ADMIN

	Total	General & Admin	SEC OF ST ADMIN
Wages & Benefits			
SALARIES & WAGES	4,120,359	0	4,120,359
Other Expense & Cost			
REGULAR OPERATING	536,620	0	536,620
TRAVEL	32,189	0	32,189
BUILDING RENT	145,520	0	145,520
PER DIEM AND FEES	19,101	0	19,101
CONTRACTS	51,774	0	51,774
TELECOMMUNICATIONS	116,855	0	116,855
Departmental Totals			
Total Expenditures	5,022,418	0	5,022,418
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	5,022,418	0	5,022,418
Allocation Step 1			
Inbound- All Others	41,966	0	41,966
1st Allocation	5,064,384	0	5,064,384
Allocation Step 2			
Inbound- All Others	108,109	0	108,109
2nd Allocation	108,109	0	108,109
Total For 13 SEC OF STATE			
Total Allocated	5,172,493	0	5,172,493



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department SEC OF STATE ADMIN

Activity - SEC OF ST ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SEC OF STATE ARCHIVES	2,479,178.16	15.0304	761,196		761,196	16,249	777,445
SEC OF ST OTHER	14,015,278.38	84.9696	4,303,188		4,303,188	91,860	4,395,048
SubTotal	16,494,456.54	100.0000	5,064,384		5,064,384	108,109	5,172,493
TOTAL	16,494,456.54	100.0000	5,064,384		5,064,384	108,109	5,172,493

Allocation Basis: PERSONAL SERVICES COSTS FOR SECTIONS SUPERVISED

Allocation Source: ACCOUNTING RECORDS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department SEC OF STATE ADMIN

Receiving Department	Total	SEC OF ST ADMIN
SEC OF STATE ARCHIVES	777,445	777,445
SEC OF ST OTHER	4,395,048	4,395,048
Direct Billed	0	0
Total	<u>5,172,493</u>	<u>5,172,493</u>



STATE OF GEORGIA
SECRETARY OF STATE ARCHIVES
NATURE AND EXTENT OF SERVICES

The Archives and Records Division of the Office of the Secretary of State is charged with the responsibility for the management and storage of all State of Georgia records. The division develops the rules and regulations, administers programs to prepare retention schedules for all government records, issues publications on records management techniques, provides training programs for all State personnel, conducts studies for State agencies on improving records systems, consults with agency personnel on improving files systems, advises agency users on the selecting and implementing of microfilm systems, and operates the State Record Center. The Records Center retains records from all State agencies, references these records back to the creating office, and destroys them when the retention period is over. These services are provided to all agencies of State government without cost.

Allocation Records management and storage is directly funded through appropriations made by the State Legislature. The actual audited costs are allocated to State agencies using each agency's volume in cubic feet of records stored for all State agencies. The cubic feet of records stored was taken from information prepared by Archives and Records Division and represented the holdings at the end of fiscal year ended June 30, 2004. There were no changes made to this information.

The costs were taken from workpapers prepared by the Secretary of State's Office.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department SEC OF STATE ARCHIVES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,363,744			6,363,744
EQUIP USE ALLOWANCE	1,929		1,929	
SEC OF STATE ADMIN	761,196	16,249	777,445	
Total Allocated Additions:	<u>763,125</u>	<u>16,249</u>	<u>779,374</u>	779,374
Total To Be Allocated:	<u><u>7,126,869</u></u>	<u><u>16,249</u></u>		<u><u>7,143,118</u></u>



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department SEC OF STATE ARCHIVES

	Total	General & Admin	STATE RECORDS	ARCHIVES OTHER
Wages & Benefits				
SALARIES & WAGES	2,477,143	0	206,552	2,270,591
Other Expense & Cost				
REGULAR OPERATING	812,291	0	12,234	800,057
TRAVEL	5,921	0	0	5,921
BUILDING RENT	2,819,141	0	545,053	2,274,088
PER DIEM AND FEES	26,069	0	220	25,849
ALLOW EDP COSTS	32,210	0	0	32,210
TELECOMMUNICATIONS	68,685	0	11,164	57,521
CONTRACTS	122,284	0	1,984	120,300
Departmental Totals				
Total Expenditures	6,363,744	0	777,207	5,586,537
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	6,363,744	0	777,207	5,586,537
Allocation Step 1				
Inbound- All Others	763,125	0	63,632	699,493
1st Allocation	7,126,869	0	840,839	6,286,030
Allocation Step 2				
Inbound- All Others	16,249	0	1,355	14,894
2nd Allocation	16,249	0	1,355	14,894
Total For 14 SEC OF STATE				
Total Allocated	7,143,118	0	842,194	6,300,924



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department SEC OF STATE ARCHIVES

Activity - STATE RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMISSIONER, D.O.A.S.	962.00	0.5586	4,697		4,697		4,697
SEC OF STATE ADMIN	19,455.00	11.2976	94,994		94,994		94,994
AUDITS ADMINISTRATION	362.00	0.2102	1,768		1,768	3	1,771
MERIT SYSTEM	94.00	0.0546	459		459	1	460
WORKERS COMP INS	7,579.00	4.4012	37,007		37,007	68	37,075
GA BLDG AUTHORITY	528.00	0.3066	2,578		2,578	5	2,583
AGRICULTURE	244.00	0.1417	1,191		1,191	2	1,193
COMMUNITY AFFAIR	13,277.00	7.7100	64,829		64,829	119	64,948
DEFENSE	2,912.00	1.6910	14,219		14,219	26	14,245
EDUCATION	1,382.00	0.8025	6,748		6,748	12	6,760
HUMAN RESOURCES	40,271.00	23.3856	196,634		196,634	358	196,992
LABOR	2,778.00	1.6132	13,564		13,564	25	13,589
COMMUNITY HEALTH	1,767.00	1.0261	8,628		8,628	16	8,644
NATURAL RESOURCES	1,529.00	0.8879	7,466		7,466	14	7,480
CORRECTIONS	17,933.00	10.4138	87,563		87,563	160	87,723
PUBLIC SAFETY	2,197.00	1.2758	10,727		10,727	20	10,747
TRANSPORTATION	8,183.00	4.7519	39,956		39,956	73	40,029
BD OF REGENTS	40.00	0.0232	195		195		195
TECH/ADULT ED	5.00	0.0029	24		24		24
VETERAN SERVICE	2,538.00	1.4738	12,392		12,392	23	12,415
TEACHER RETIREMENT	20.00	0.0116	98		98		98
EMPLOYEE RETIRE	1,280.00	0.7433	6,250		6,250	11	6,261
SCHOOL READINESS	328.00	0.1905	1,602		1,602	3	1,605
INDUSTRY/TRADE	8.00	0.0046	39		39		39
BANKING AND FINANCE	181.00	0.1051	884		884	2	886
PUBLIC SERVICE COMM	3.00	0.0017	15		15		15
INSURANCE	3,979.00	2.3106	19,429		19,429	36	19,465
LAW DEPARTMENT	9,364.00	5.4377	45,722		45,722	84	45,806
PARDONS/PAROLEES	9,570.00	5.5573	46,728		46,728	85	46,813
GA BUREAU OF INVESTIGATION	2,237.00	1.2990	10,923		10,923	20	10,943



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department SEC OF STATE ARCHIVES

Activity - STATE RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REVENUE	8,869.00	5.1503	43,305		43,305	79	43,384
SUBSEQUENT INJURY TRUST	1,862.00	1.0813	9,092		9,092	17	9,109
GA STATE UNIVERSITY	19.00	0.0110	93		93		93
ALL OTHER	10,449.00	6.0678	51,020		51,020	93	51,113
SubTotal	172,205.00	100.0000	840,839		840,839	1,355	842,194
TOTAL	172,205.00	100.0000	840,839		840,839	1,355	842,194

Allocation Basis: CUBIC FEET OF RECORDS IN STORAGE

Allocation Source: SECRETARY OF STATE



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department SEC OF STATE ARCHIVES

Activity - ARCHIVES OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SEC OF ST OTHER	100	100.0000	6,286,030		6,286,030	14,894	6,300,924
SubTotal	100	100.0000	6,286,030		6,286,030	14,894	6,300,924
TOTAL	100	100.0000	6,286,030		6,286,030	14,894	6,300,924

Allocation Basis: DIRECT ALLOCATION TO SECRETARY OF STATE OTHER

Allocation Source: SECRETARY OF STATE



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department SEC OF STATE ARCHIVES

Receiving Department	Total	STATE RECORDS	ARCHIVES OTHER
COMMISSIONER, D.O.A.S.	4,697	4,697	0
SEC OF STATE ADMIN	94,994	94,994	0
AUDITS ADMINISTRATION	1,771	1,771	0
MERIT SYSTEM	460	460	0
WORKERS COMP INS	37,075	37,075	0
GA BLDG AUTHORITY	2,583	2,583	0
SEC OF ST OTHER	6,300,924	0	6,300,924
AGRICULTURE	1,193	1,193	0
COMMUNITY AFFAIR	64,948	64,948	0
DEFENSE	14,245	14,245	0
EDUCATION	6,760	6,760	0
HUMAN RESOURCES	196,992	196,992	0
LABOR	13,589	13,589	0
COMMUNITY HEALTH	8,644	8,644	0
NATURAL RESOURCES	7,480	7,480	0
CORRECTIONS	87,723	87,723	0
PUBLIC SAFETY	10,747	10,747	0
TRANSPORTATION	40,029	40,029	0
BD OF REGENTS	195	195	0
TECH/ADULT ED	24	24	0
VETERAN SERVICE	12,415	12,415	0
TEACHER RETIREMENT	98	98	0
EMPLOYEE RETIRE	6,261	6,261	0
SCHOOL READINESS	1,605	1,605	0
INDUSTRY/TRADE	39	39	0
BANKING AND FINANCE	886	886	0
PUBLIC SERVICE COMM	15	15	0
INSURANCE	19,465	19,465	0
LAW DEPARTMENT	45,806	45,806	0
PARDONS/PAROLES	46,813	46,813	0
GA BUREAU OF	10,943	10,943	0
REVENUE	43,384	43,384	0
SUBSEQUENT INJURY	9,109	9,109	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department SEC OF STATE ARCHIVES

Receiving Department	Total	STATE RECORDS	ARCHIVES OTHER
GA STATE UNIVERSITY	93	93	0
ALL OTHER	51,113	51,113	0
Direct Billed	0	0	0
Total	7,143,118	842,194	6,300,924



FISCAL 2004

STATE OF GEORGIA
OPB ADMINISTRATION
NATURE AND EXTENT OF SERVICES

In this schedule, we have included the administrative costs of the Office of Planning and Budget (OPB). Since the audit report for the Office of the Governor does not provide a detailed breakdown of the costs, OPB identified the total costs to the areas of administration, management review, and planning and budget.

The administrative costs have been allocated based on the salary costs of the various divisions.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department PLANNING/BUDGET ADMN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,211,956			4,211,956
PER DIEM AND FEES 308	(86,517)			
CONTRACTS 312	(1,855,801)			
Total Deductions:	(1,942,318)			(1,942,318)
EQUIP USE ALLOWANCE	13,003		13,003	
SPACE MANAGEMENT	368	57	425	
Total Allocated Additions:	13,371	57	13,428	13,428
Total To Be Allocated:	2,283,009	57		2,283,066



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department PLANNING/BUDGET ADMN

	Total	General & Admin	OPB ADMIN
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
PERSONAL SERVICES 300	1,607,492	0	1,607,492
OPERATING EXPENSE 301	218,865	0	218,865
TRAVEL 302	4,590	0	4,590
EQUIPMENT 304	7,390	0	7,390
COMPUTER CHARGES 305	30,545	0	30,545
REAL ESTATE RENTALS 306	332,078	0	332,078
TELECOMMUNICATIONS 307	69,263	0	69,263
*PER DIEM AND FEES 308	86,517	86,517	0
*CONTRACTS 312	1,855,801	1,855,801	0
MODERNIZATION	(585)	0	(585)
Departmental Totals			
Total Expenditures	4,211,956	1,942,318	2,269,638
Deductions			
Total Deductions	(1,942,318)	(1,942,318)	0
Functional Cost			
Functional Cost	2,269,638	0	2,269,638
Allocation Step 1			
Inbound- All Others	13,371	0	13,371
1st Allocation	2,283,009	0	2,283,009
Allocation Step 2			
Inbound- All Others	57	0	57
2nd Allocation	57	0	57



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department PLANNING/BUDGET ADMN

	Total	General & Admin	OPB ADMIN
Total For 15 PLANNING/BUDGET			
Total Allocated	2,283,066	0	2,283,066



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PLANNING/BUDGET ADMN

Activity - OPB ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OPB OTHER	100	100.0000	2,283,009		2,283,009	57	2,283,066
SubTotal	100	100.0000	2,283,009		2,283,009	57	2,283,066
TOTAL	100	100.0000	2,283,009		2,283,009	57	2,283,066

Allocation Basis: DIRECT ALLOCATION TO OPB OTHER

Allocation Source: OFFICE OF PLANNING AND BUDGET



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department PLANNING/BUDGET ADMN

Receiving Department	Total	OPB ADMIN
OPB OTHER	2,283,066	2,283,066
Direct Billed	0	0
Total	2,283,066	2,283,066



STATE OF GEORGIA

OPB SERVICES

NATURE AND EXTENT OF SERVICES

The Office of Planning and Budget (OPB) is directly funded through appropriations passed by the State legislature. OPB has two major functions: Planning and Budget and Management Review. Planning and Budgeting is involved with the budget process from inception to administration of the approved budget. Management Review provides technical and managerial assistance to individual State agencies in the identification of solutions for specific problems and the overall improvement of internal policies, organization, and procedures practices and controls.

The costs included in this schedule were taken from a workpaper identifying costs by division within OPB. For Planning and Budget, the costs were separated between allowable and unallowable functions based on an annual survey of employee time. The "Other" function represents the Office of Governor and units attached to OPB for administrative control.

Allowable Planning and Budget costs have been allocated based on the departmental budget as identified in the "Budget Report for Fiscal Year 2004."

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department PLANNING/BUDGET SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,237,902			3,237,902
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>3,237,902</u>	<u>0</u>		<u>3,237,902</u>



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department PLANNING/BUDGET SVCS

	Total	General & Admin	PLAN/BUDG ALLOW	PLAN/BUDG UNALL	OTHER COSTS
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
PERSONAL SERVICES 300	3,222,677	0	889,843	914,746	1,418,088
TRAVEL 302	15,225	0	4,204	4,321	6,700
Departmental Totals					
Total Expenditures	3,237,902	0	894,047	919,067	1,424,788
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,237,902	0	894,047	919,067	1,424,788
Allocation Step 1					
1st Allocation	3,237,902	0	894,047	919,067	1,424,788
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 16 PLANNING/BUDGET					
Total Allocated	3,237,902	0	894,047	919,067	1,424,788



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PLANNING/BUDGET SVCS

Activity - PLAN/BUDG ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMISSIONER, D.O.A.S.	28,630	0.1748	1,563		1,563		1,563
SEC OF STATE ADMIN	32,677	0.1995	1,784		1,784		1,784
AUDITS ADMINISTRATION	28,443	0.1737	1,553		1,553		1,553
WORKERS COMP INS	14,504	0.0886	792		792		792
AGRICULTURE	39,768	0.2428	2,171		2,171		2,171
COMMUNITY AFFAIR	73,887	0.4512	4,034		4,034		4,034
DEFENSE	7,407	0.0452	404		404		404
EDUCATION	5,933,992	36.2357	323,964		323,964		323,964
HUMAN RESOURCES	1,372,493	8.3811	74,931		74,931		74,931
LABOR	48,925	0.2988	2,671		2,671		2,671
COMMUNITY HEALTH	2,147,704	13.1149	117,253		117,253		117,253
NATURAL RESOURCES	90,744	0.5541	4,954		4,954		4,954
CORRECTIONS	882,664	5.3900	48,189		48,189		48,189
PUBLIC SAFETY	84,895	0.5184	4,635		4,635		4,635
TRANSPORTATION	646,859	3.9500	35,315		35,315		35,315
BD OF REGENTS	1,658,443	10.1272	90,542		90,542		90,542
TECH/ADULT ED	288,122	1.7594	15,730		15,730		15,730
VETERAN SERVICE	21,017	0.1283	1,147		1,147		1,147
JUVENILE JUSTICE	265,188	1.6194	14,478		14,478		14,478
TEACHER RETIREMENT	2,138	0.0131	117		117		117
EMPLOYEE RETIRE	617	0.0038	34		34		34
SCHOOL READINESS	317,516	1.9389	17,335		17,335		17,335
INDUSTRY/TRADE	62,524	0.3818	3,413		3,413		3,413
BANKING AND FINANCE	9,851	0.0602	538		538		538
PUBLIC SERVICE COMM	8,074	0.0493	441		441		441
INSURANCE	15,573	0.0951	850		850		850
STUDENT FINANCE	37,605	0.2296	2,053		2,053		2,053
LAW DEPARTMENT	13,229	0.0808	722		722		722
PARDONS/PAROLEES	44,228	0.2701	2,415		2,415		2,415
GA BUREAU OF INVESTIGATION	57,618	0.3518	3,146		3,146		3,146

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PLANNING/BUDGET SVCS

Activity - PLAN/BUDG ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REVENUE	460,305	2.8108	25,130		25,130		25,130
ALL OTHER	1,680,448	10.2616	91,743		91,743		91,743
SubTotal	16,376,088	100.0000	894,047		894,047		894,047
TOTAL	16,376,088	100.0000	894,047		894,047		894,047

Allocation Basis: DEPARTMENTAL BUDGET \$(000'S)

Allocation Source: BUDGET REPORT FOR FISCAL YEAR



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PLANNING/BUDGET SVCS

Activity - PLAN/BUDG UNALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OPB OTHER	100	100.0000	919,067		919,067		919,067
SubTotal	100	100.0000	919,067		919,067		919,067
TOTAL	100	100.0000	919,067		919,067		919,067

Allocation Basis: DIRECT ALLOCATION TO OPB OTHER

Allocation Source: OFFICE OF PLANNING AND BUDGET



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PLANNING/BUDGET SVCS

Activity - OTHER COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OPB OTHER	100	100.0000	1,424,788		1,424,788		1,424,788
SubTotal	100	100.0000	1,424,788		1,424,788		1,424,788
TOTAL	100	100.0000	1,424,788		1,424,788		1,424,788

Allocation Basis: DIRECT ALLOCATION TO OPB OTHER

Allocation Source: OFFICE OF PLANNING AND BUDGET



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department PLANNING/BUDGET SVCS

Receiving Department	Total	PLAN/BUDG ALLOW	PLAN/BUDG UNALL	OTHER COSTS
COMMISSIONER, D.O.A.S.	1,563	1,563	0	0
SEC OF STATE ADMIN	1,784	1,784	0	0
AUDITS ADMINISTRATION	1,553	1,553	0	0
WORKERS COMP INS	792	792	0	0
OPB OTHER	2,343,855	0	919,067	1,424,788
AGRICULTURE	2,171	2,171	0	0
COMMUNITY AFFAIR	4,034	4,034	0	0
DEFENSE	404	404	0	0
EDUCATION	323,964	323,964	0	0
HUMAN RESOURCES	74,931	74,931	0	0
LABOR	2,671	2,671	0	0
COMMUNITY HEALTH	117,253	117,253	0	0
NATURAL RESOURCES	4,954	4,954	0	0
CORRECTIONS	48,189	48,189	0	0
PUBLIC SAFETY	4,635	4,635	0	0
TRANSPORTATION	35,315	35,315	0	0
BD OF REGENTS	90,542	90,542	0	0
TECH/ADULT ED	15,730	15,730	0	0
VETERAN SERVICE	1,147	1,147	0	0
JUVENILE JUSTICE	14,478	14,478	0	0
TEACHER RETIREMENT	117	117	0	0
EMPLOYEE RETIRE	34	34	0	0
SCHOOL READINESS	17,335	17,335	0	0
INDUSTRY/TRADE	3,413	3,413	0	0
BANKING AND FINANCE	538	538	0	0
PUBLIC SERVICE COMM	441	441	0	0
INSURANCE	850	850	0	0
STUDENT FINANCE	2,053	2,053	0	0
LAW DEPARTMENT	722	722	0	0
PARDONS/PAROLES	2,415	2,415	0	0
GA BUREAU OF	3,146	3,146	0	0
REVENUE	25,130	25,130	0	0
ALL OTHER	91,743	91,743	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department PLANNING/BUDGET SVCS

Receiving Department	Total	PLAN/BUDG ALLOW	PLAN/BUDG UNALL	OTHER COSTS
Direct Billed	0	0	0	0
Total	<u>3,237,902</u>	<u>894,047</u>	<u>919,067</u>	<u>1,424,788</u>



FISCAL 2004

STATE OF GEORGIA
AUDITS ADMINISTRATION
NATURE AND EXTENT OF SERVICES

In this schedule, we have included the costs of administration for the Department of Audits. The annual report does not identify costs for the various divisions, therefore we obtained a divisional breakdown from the Audit Department.

The administration costs were allocated Performance/Financial Audits for further allocation.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department AUDITS ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,906,693			4,906,693
EQUIP USE ALLOWANCE	123,024		123,024	
SPACE MANAGEMENT	993	155	1,148	
PURCHASING	1,539	338	1,877	
SEC OF STATE ARCHIVES	1,768	3	1,771	
PLANNING/BUDGET SVCS	1,553		1,553	
Total Allocated Additions:	128,877	496	129,373	129,373
DEPRECIATION EXPENSE	123,023			
Total Departmental Cost Adjustments:	123,023			123,023
Total To Be Allocated:	5,158,593	496	5,159,089	5,159,089



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department AUDITS ADMINISTRATION

	Total	General & Admin	AUDIT ADMIN
Wages & Benefits			
SALARIES & WAGES	2,232,330	0	2,232,330
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
REGULAR OPERATING	1,132,018	0	1,132,018
TRAVEL	15,208	0	15,208
BUILDING RENTAL	83,029	0	83,029
PER DIEM AND FEES	58,059	0	58,059
ALLOWABLE IT COSTS	1,266,158	0	1,266,158
TELECOMMUNICATIONS	109,891	0	109,891
EQUIPMENT	10,000	0	10,000
Departmental Totals			
Total Expenditures	4,906,693	0	4,906,693
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
DEPRECIATION EXPENSE	123,023	0	123,023
Functional Cost			
Functional Cost	5,029,716	0	5,029,716
Allocation Step 1			
Inbound- All Others	128,877	0	128,877
1st Allocation	5,158,593	0	5,158,593
Allocation Step 2			
Inbound- All Others	496	0	496
2nd Allocation	496	0	496



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department AUDITS ADMINISTRATION

	Total	General & Admin	AUDIT ADMIN
Total For 17 AUDITS			
Total Allocated	5,159,089	0	5,159,089



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department AUDITS ADMINISTRATION

Activity - AUDIT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERF/FIN AUDITS	100	100.0000	5,158,593		5,158,593	496	5,159,089
SubTotal	100	100.0000	5,158,593		5,158,593	496	5,159,089
TOTAL	100	100.0000	5,158,593		5,158,593	496	5,159,089

Allocation Basis: DIRECT ALLOCATION TO PERFORMANCE/FINANCIAL AUDITS

Allocation Source: DEPARTMENT OF AUDITS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department AUDITS ADMINISTRATION

Receiving Department	Total	AUDIT ADMIN
PERF/FIN AUDITS	5,159,089	5,159,089
Direct Billed	0	0
Total	<u>5,159,089</u>	<u>5,159,089</u>



STATE OF GEORGIA

PERFORMANCE / FINANCIAL AUDITS

NATURE AND EXTENT OF SERVICES

In this schedule, we have included all the divisions of the Department of Audit with the exception of the administration division. The Financial Audit Division is responsible for performing financial audits of all State agencies and for auditing the agencies' conformance with Federal regulations. We have allocated the Division's costs between billed for audit effort related to a review of the federal grants and contracts. The division's unbilled costs were then allocated to the agencies based on the audit hours expended at each agency. This information was taken from a listing with audit hours for fiscal year 2004. The information was supplied by the Department of Audits and we made no changes to the information.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department PERF/FIN AUDITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,509,996			23,509,996
EQUIP USE ALLOWANCE	113,280		113,280	
AUDITS ADMINISTRATION	5,158,593	496	5,159,089	
Total Allocated Additions:	5,271,873	496	5,272,369	5,272,369
Total To Be Allocated:	28,781,869	496		28,782,365



**STATE OF GEORGIA
 STATEWIDE COST ALLOCATION PLAN
 FISCAL YEAR ENDED JUNE 30, 2004
 Schedule .3 - Costs Allocated By Activity
 For Department PERF/FIN AUDITS**

	Total	General & Admin	UNBILLED AUDITS	BILLED AUDITS	MEDICAID AUDITS
Other Expense & Cost					
PERSONAL SERVICES 300	21,390,959	0	5,370,366	1,505,023	2,379,488
OPERATING EXPENSE 301	288,102	0	40,595	11,377	33,230
TRAVEL 302	332,775	0	21,406	5,999	87,250
REAL ESTATE RENTALS 306	1,018,173	0	233,934	65,559	139,738
PER DIEM AND FEES 308	91,634	0	4,131	1,158	38,096
COMPUTER CHARGES 305	155,825	0	100,891	28,274	12,055
TELECOMMUNICATIONS 307	222,079	0	41,714	11,690	23,922
EQUIPMENT	10,449	0	0	0	4,900
Departmental Totals					
Total Expenditures	23,509,996	0	5,813,037	1,629,080	2,718,679
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Total Expenditures	23,509,996	0	5,813,037	1,629,080	2,718,679
Allocation Step 1					
Inbound- All Others	5,271,873	0	1,323,545	370,918	586,433
1st Allocation	28,781,869	0	7,136,582	1,999,998	3,305,112
Allocation Step 2					
Inbound- All Others	496	0	125	35	55
2nd Allocation	496	0	125	35	55
Total For 18 PERF/FIN AUDITS					
Total Allocated	28,782,365	0	7,136,707	2,000,033	3,305,167



**STATE OF GEORGIA
 STATEWIDE COST ALLOCATION PLAN
 FISCAL YEAR ENDED JUNE 30, 2004
 Schedule .3 - Costs Allocated By Activity
 For Department PERF/FIN AUDITS**

	EDUCATION AUDITS	OTHER AUDITS
Other Expense & Cost		
PERSONAL SERVICES 300	7,453,518	4,682,564
OPERATING EXPENSE 301	104,263	98,637
TRAVEL 302	83,755	134,365
REAL ESTATE RENTALS 306	367,293	211,649
PER DIEM AND FEES 308	0	48,249
COMPUTER CHARGES 305	950	13,655
TELECOMMUNICATIONS 307	109,279	35,474
EQUIPMENT	0	5,549
Departmental Totals		
Total Expenditures	8,119,058	5,230,142
Deductions		
Total Deductions	0	0
Functional Cost		
	8,119,058	5,230,142
Allocation Step 1		
Inbound- All Others	1,836,944	1,154,033
1st Allocation	9,956,002	6,384,175
Allocation Step 2		
Inbound- All Others	172	109
2nd Allocation	172	109
Total For 18 PERF/FIN AUDITS		
Total Allocated	9,956,174	6,384,284



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PERF/FIN AUDITS

Activity - UNBILLED AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMISSIONER, D.O.A.S.	235.50	0.0798	5,694		5,694		5,694
SEC OF STATE ADMIN	406.25	0.1376	9,822		9,822		9,822
MERIT SYSTEM	411.25	0.1393	9,943		9,943		9,943
WORKERS COMP INS	177.00	0.0600	4,279		4,279		4,279
GEORGIA TECHNOLOGY AUTH	996.00	0.3374	24,080		24,080		24,080
GA BLDG AUTHORITY	586.00	0.1985	14,168		14,168		14,168
AGRICULTURE	1,753.75	0.5941	42,400		42,400	1	42,401
COMMUNITY AFFAIR	356.50	0.1208	8,619		8,619		8,619
DEFENSE	172.25	0.0584	4,164		4,164		4,164
EDUCATION	1,971.25	0.6678	47,659		47,659	1	47,660
HUMAN RESOURCES	8,565.00	2.9016	207,076		207,076	4	207,080
LABOR	279.50	0.0947	6,757		6,757		6,757
COMMUNITY HEALTH	5,627.00	1.9063	136,044		136,044	2	136,046
NATURAL RESOURCES	131.50	0.0445	3,179		3,179		3,179
CORRECTIONS	7,729.75	2.6186	186,882		186,882	3	186,885
PUBLIC SAFETY	611.50	0.2072	14,784		14,784		14,784
TRANSPORTATION	299.00	0.1013	7,229		7,229		7,229
BD OF REGENTS	1,634.75	0.5538	39,523		39,523	1	39,524
TECH/ADULT ED	2.00	0.0007	48		48		48
VETERAN SERVICE	1,966.50	0.6662	47,544		47,544	1	47,545
JUVENILE JUSTICE	4,940.75	1.6738	119,452		119,452	2	119,454
TEACHER RETIREMENT	21.00	0.0071	508		508		508
CORRECTIONAL INDUSTRIES	175.00	0.0593	4,231		4,231		4,231
BANKING AND FINANCE	557.75	0.1890	13,485		13,485		13,485
LAW DEPARTMENT	337.25	0.1143	8,154		8,154		8,154
REVENUE	458.00	0.1552	11,073		11,073		11,073
SUBSEQUENT INJURY TRUST	91.50	0.0310	2,212		2,212		2,212
ALL OTHER	254,687.75	86.2817	6,157,573		6,157,573	110	6,157,683
SubTotal	295,181.25	100.0000	7,136,582		7,136,582	125	7,136,707
TOTAL	295,181.25	100.0000	7,136,582		7,136,582	125	7,136,707



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PERF/FIN AUDITS**

Allocation Basis: UNBILLED AUDIT HOURS BY DEPARTMENT

Allocation Source: DEPARTMENT OF AUDIT TIME RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PERF/FIN AUDITS

Activity - BILLED AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AUDIT BILLED SVC	100	100.0000	1,999,998		1,999,998	35	2,000,033
SubTotal	100	100.0000	1,999,998		1,999,998	35	2,000,033
TOTAL	100	100.0000	1,999,998		1,999,998	35	2,000,033

Allocation Basis: DIRECT ALLOCATION TO BILLED AUDITS

Allocation Source: DEPARTMENT OF AUDITS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PERF/FIN AUDITS

Activity - MEDICAID AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MEDICAID AUDIT	136,378.50	100.0000	3,305,112		3,305,112	55	3,305,167
SubTotal	136,378.50	100.0000	3,305,112		3,305,112	55	3,305,167
TOTAL	136,378.50	100.0000	3,305,112		3,305,112	55	3,305,167

Allocation Basis: UNBILLED MEDICAID AUDITS HOURS

Allocation Source: DEPARTMENT OF AUDITS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PERF/FIN AUDITS

Activity - OTHER AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER AUDITS	10,077.25	100.0000	6,384,175		6,384,175	109	6,384,284
SubTotal	10,077.25	100.0000	6,384,175		6,384,175	109	6,384,284
TOTAL	10,077.25	100.0000	6,384,175		6,384,175	109	6,384,284

Allocation Basis: UNBILLED OTHER AUDIT HOURS

Allocation Source: DEPARTMENT OF AUDITS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department PERF/FIN AUDITS

Activity - EDUCATION AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	103,244.10	97.7731	9,734,293		9,734,293	168	9,734,461
TECH/ADULT ED	2,351.50	2.2269	221,709		221,709	4	221,713
SubTotal	105,595.60	100.0000	9,956,002		9,956,002	172	9,956,174
TOTAL	105,595.60	100.0000	9,956,002		9,956,002	172	9,956,174

Allocation Basis: UNBILLED AUDIT HOURS FOR EDUCATION AUDITS

Allocation Source: STATE AUDITS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department PERF/FIN AUDITS

Receiving Department	Total	UNBILLED AUDITS	BILLED AUDITS	MEDICAID AUDITS	EDUCATION AUDITS	OTHER AUDITS
COMMISSIONER, D.O.A.S.	5,694	5,694	0	0	0	0
SEC OF STATE ADMIN	9,822	9,822	0	0	0	0
MERIT SYSTEM	9,943	9,943	0	0	0	0
WORKERS COMP INS	4,279	4,279	0	0	0	0
GEORGIA TECHNOLOGY	24,080	24,080	0	0	0	0
GA BLDG AUTHORITY	14,168	14,168	0	0	0	0
AUDIT BILLED SVC	2,000,033	0	2,000,033	0	0	0
MEDICAID AUDIT	3,305,167	0	0	3,305,167	0	0
OTHER AUDITS	6,384,284	0	0	0	0	6,384,284
AGRICULTURE	42,401	42,401	0	0	0	0
COMMUNITY AFFAIR	8,619	8,619	0	0	0	0
DEFENSE	4,164	4,164	0	0	0	0
EDUCATION	9,782,121	47,660	0	0	9,734,461	0
HUMAN RESOURCES	207,080	207,080	0	0	0	0
LABOR	6,757	6,757	0	0	0	0
COMMUNITY HEALTH	136,046	136,046	0	0	0	0
NATURAL RESOURCES	3,179	3,179	0	0	0	0
CORRECTIONS	186,885	186,885	0	0	0	0
PUBLIC SAFETY	14,784	14,784	0	0	0	0
TRANSPORTATION	7,229	7,229	0	0	0	0
BD OF REGENTS	39,524	39,524	0	0	0	0
TECH/ADULT ED	221,761	48	0	0	221,713	0
VETERAN SERVICE	47,545	47,545	0	0	0	0
JUVENILE JUSTICE	119,454	119,454	0	0	0	0
TEACHER RETIREMENT	508	508	0	0	0	0
CORRECTIONAL	4,231	4,231	0	0	0	0
BANKING AND FINANCE	13,485	13,485	0	0	0	0
LAW DEPARTMENT	8,154	8,154	0	0	0	0
REVENUE	11,073	11,073	0	0	0	0
SUBSEQUENT INJURY	2,212	2,212	0	0	0	0
ALL OTHER	6,157,683	6,157,683	0	0	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department PERF/FIN AUDITS

Receiving Department	Total	UNBILLED AUDITS	BILLED AUDITS	MEDICAID AUDITS	EDUCATION AUDITS	OTHER AUDITS
Direct Billed	0	0	0	0	0	0
Total	<u>28,782,365</u>	<u>7,136,707</u>	<u>2,000,033</u>	<u>3,305,167</u>	<u>9,956,174</u>	<u>6,384,284</u>



STATE OF GEORGIA
SURPLUS PROPERTY ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Surplus Property Division is responsible for the redistribution and disposal of state personal property and serves as the State Agency for Surplus Property (SASP) for the federal personal property disposal programs.

In order to accomplish this mission, three service centers located in Atlanta, Americus, and Swainsboro support agencies in the disposal and acquisition of surplus property. Additionally, the administrative staff in Atlanta is available to provide assistance with the best methods of surplus property disposal.

The Surplus Property Administration costs included in organization 4030311000 have been allocated to State and Federal Surplus Property using the total salaries and wages identified to each.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .2 - Costs To Be Allocated
For Department SURPLUS PROP ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	481			481
COMMISSIONER, D.O.A.S.	9,950	2,728	12,678	
SUPPORT SVCS ADMIN	1,333	6,835	8,168	
INTERNAL ADMIN	63,715	22,533	86,248	
Total Allocated Additions:	<u>74,998</u>	<u>32,096</u>	<u>107,094</u>	<u>107,094</u>
Total To Be Allocated:	<u><u>75,479</u></u>	<u><u>32,096</u></u>		<u><u>107,575</u></u>



**STATE OF GEORGIA
 STATEWIDE COST ALLOCATION PLAN
 FISCAL YEAR ENDED JUNE 30, 2004
 Schedule .3 - Costs Allocated By Activity
 For Department SURPLUS PROP ADMIN**

	Total	General & Admin	SURPLUS PROP ADMIN
Wages & Benefits			
SALARIES & WAGES	281,229	0	281,229
FRINGE BENEFITS	86,334	0	86,334
Other Expense & Cost			
MERIT SYSTEM	2,052	0	2,052
PRINTING	6,489	0	6,489
SUPPLIES	8,209	0	8,209
REPAIRS	4,052	0	4,052
BOND	72	0	72
OTHER OPERATING	8,685	0	8,685
TRAVEL	257	0	257
TELECOMMUNICATIONS	1,165	0	1,165
INDIRECT COST-CONTRA	(397,823)	0	(397,823)
REVENUE	(240)	0	(240)
Departmental Totals			
Total Expenditures	481	0	481
Deductions			
Total Deductions	0	0	0
Functional Cost	481	0	481
Allocation Step 1			
Inbound- All Others	74,998	74,998	0
Reallocate Admin Costs		(74,998)	74,998
1st Allocation	75,479	0	75,479
Allocation Step 2			
Inbound- All Others	32,096	32,096	0
Reallocate Admin Costs		(32,096)	32,096
2nd Allocation	32,096	0	32,096



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .3 - Costs Allocated By Activity
For Department SURPLUS PROP ADMIN

	Total	General & Admin	SURPLUS PROP ADMIN
Total For 21 SURPLUS PROP			
Total Allocated	107,575	0	107,575



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .4 - Detail Activity Allocations
For Department SURPLUS PROP ADMIN

Activity - SURPLUS PROP ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SUR PROP STATE	481,817.00	85.6299	64,633		64,633	27,484	92,117
SUR PROP FEDERAL	80,857.00	14.3701	10,846		10,846	4,612	15,458
SubTotal	562,674.00	100.0000	75,479		75,479	32,096	107,575
TOTAL	562,674.00	100.0000	75,479		75,479	32,096	107,575

Allocation Basis: DAOS SURPLUS PROP SALARIES

Allocation Source: FINANCIAL RECORDS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2004
Schedule .5 - Allocation Summary
For Department SURPLUS PROP ADMIN

Receiving Department	TotalSURPLUS PROP ADMIN	
SUR PROP STATE	92,117	92,117
SUR PROP FEDERAL	15,458	15,458
Direct Billed	0	0
Total	<u><u>107,575</u></u>	<u><u>107,575</u></u>



APPENDIX: SECTION II

Services Furnished And Billed To Other Departments

**Statewide Cost Allocation Plan
(OMB Circular A-87)**

STATE OF GEORGIA

FY2004 ACTUAL COSTS
Fiscal Year Ended June 30, 2004

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Services Furnished and Billed to Other Departments

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APPENDIX: SECTION 1

Summary

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
(OMB Circular A-87)**

**SERVICES FURNISHED AND BILLED TO OTHER DEPARTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2004**

This document contains an identification of the State of Georgia's billed services that were in effect in fiscal year 2004. Prior to fiscal year 1994, the billed services' costs and billings were identified in the State's central services cost plan and the over or under billings for the years were allocated through the cost plan. Therefore, the federal government has received its share of over or under billings for previous years and retains no financial interest in activities prior to July 1, 1993.

The following listing identifies the various billed services that were active during fiscal year 2004. Although we have used the heading of "Internal Service/Special Revenue Funds" for some of the services, the services do not operate as true internal service funds in that they are unable to carry over an operating balance to the next year. Any funds remaining in the account at June 30 are returned to the State's General Fund.

BILLED SERVICES

- I. Internal Service/Special Revenue Funds
 - A. Georgia Building Authority
 - B. Merit System Operations
 - C. Georgia Technology Authority
 - D. Department of Administrative Services
 - 1. Central Supply
 - 2. Motor Vehicle Rentals
 - 3. Motor Vehicle Petroleum
 - 4. Motor Vehicle Maintenance
 - 5. Courier Service
 - 6. Mail Service
 - E. Audit-Performance & Financial Audits

II. Self-Insurance Funds

- A. Merit System Health Insurance
- B. Department of Administrative Services
 - 1. Property Insurance Fund
 - 2. Liability Insurance Unit
 - 3. Workers Compensation
- C. Teachers' Retirement System
- D. Employees' Retirement System

Schedule A to this document identifies the fiscal year 2004 costs for each of the billed services identified as "Internal Service/Special Revenue Funds." Schedule B identifies the total billings to each State department for the services provided during the year. We have not included any information on the Self-Insurance funds in this document. Information will be provided if requested by the federal cognizant agency. The remainder of this document is a description of the services provided by each of the billed services, the basis of the billing methodology, and identification of the over or under billings for the year.

GEORGIA BUILDING AUTHORITY (GBA)

Description of Services

The GBA was created to perform three major functions. The first function is to rent, acquire and construct buildings or facilities to house any department, board, commission, institution, agency or appellate court of the State of Georgia. The second function is to provide security, maintenance and operate the buildings and facilities in the Capitol Hill area of Atlanta. The third function is to operate the cafeterias in the Floyd Building and the State Office Building.

Building Methodology

Each user is assessed a rate per square foot of building space assigned. The per square foot rental is established primarily on comparable commercial rental market data. The principal factors in establishing the per square foot rates are: Location, quality availability of comparable space, term of lease (3 year minimum), tenant rating and limited renovations. Each building is compared to the listed comparable commercial buildings and a per square foot rate established within the commercial buildings rental range. The GBA bills user agencies quarterly for this rental charge.

Current Billing Rates

The GBA's current billing rates for all buildings that house departments or agencies that receive federal funds was a flat \$10.16 for all office and storage space.

GEORGIA BUILDING AUTHORITY (GBA) (Continued)

*Due to a significant overbilling identified by federal negotiators several years ago, the GBA now receives a General Fund appropriation to supplement the difference between actual costs and the current billing rate for the Floyd Building's occupants that receive federal funds.

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	53,532,626
Non-operating Expense:	
Building Use Allowance	1,940,257
Other	28,397
Depreciation	9,297,881
Allowable Expenditures	<u>64,799,161</u>
Revenues:	
Building Rents	37,038,218
Sales & Services	8,327,898
Other Operating Revenue	6,446,998
Interest	227,149
Other Non-operating Revenue	2,666,312
	<u>54,706,575</u>
FY 2004 Results of Operation-Underbilling	<10,092,586>
Fund Balance @ 6/30/03 (Underbilling)	<u><31,803,529></u>
Fund Balance @ 6/30/04 (Underbilling)	<u><41,896,115></u>

MERIT SYSTEMS OPERATIONS

Description of Services

The Merit System of Personnel Administration works to meet the recruitment needs of the various state agencies. The Merit System is also responsible for the proper classification of positions and the establishment of uniform leave regulations, the coordination of employee training, appeals procedure, promotional program, transfers, the administration of suggestion and awards programs, and other phases of personnel administration.

Billing Methodology

No funds by direct State appropriation are provided to administer the Merit System. The Merit System recovers operational costs through quarterly assessments of the State agencies it serves. The assessments are based on the percentage of the total number of classified and budgeted positions in each agency at a given time to the combined number of positions under the Merit System in all agencies served. Year end unencumbered funds held by the Merit System do not lapse but are treated as a credit to client agencies against the Merit System assessment for the following year.

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	12,548,669
Non-operating Expense:	
Depreciation	8,043
Statewide Costs	213,451
Non-operating Expense	1,077
Allowable Expenditures	<u>12,771,240</u>
Revenues:	
Billings	14,683,269
Other Revenues	2,000
	<u>14,685,269</u>
FY 2004 Results of Operation-Overbilling	<u>1,914,029</u>

GEORGIA TECHNOLOGY AUTHORITY (GTA)

Description of Central Services

Centralized Information Technology services in Georgia are the responsibility of the Georgia Technology Authority (GTA). The mission of GTA is to deliver secure, reliable technology services and solutions, and provide the guidance and oversight that lead to sound decisions for Georgia government.

Billing Methodology

The cost allocation system for information technology services calculates and applies direct and indirect costs to services in the following major categories: Data Center operations, Telecommunications services, Statewide Internet Portal management, Financial Systems operations and Statewide IT Planning and Stewardship. Billing rates based on these costs are utilized to charge users, as appropriate, on a monthly basis. Variances between actual costs and billings are identified annually with adjustments issued, if necessary, to offset material differences.

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	177,882,655
Non-operating Expense:	
Statewide Costs	27,656
Depreciation	18,605,265
Non-operating Expense	1,039,458
Allowable Expenditures	<u>197,555,034</u>
Revenues:	
Billings	198,869,244
Other Non-operating Revenue	707,020
	<u>199,576,264</u>
FY 2004 Results of Operation-Overbilling	2,021,230
Fund Balance @ 6/30/03 (Underbilling)	<54,281,343>
Fund Balance @ 6/30/04 (Underbilling)	<u><52,260,113></u>

CENTRAL SUPPLY

Description of Services

The Central Supply Section of the Support Services Division is authorized by and operates under the provisions of Title 40, Section 1902E, Georgia Code Annotated. The purpose of Central Supply Services is to standardize and centrally supply all common office and paper supplies to all divisions within the Department and other State agencies and governmental units at charges which allow recovery of actual costs but which are still under retail prices.

Funds with which to provide Central Supply Services are obtained by directly billing user agencies, on a monthly basis, for supplies provided. This inter-agency charge is made by actual transfer of funds between the recipient agency and the Department of Administration Services. Such inter-agency transfer is classified under the State Auditor's prescribed Accounting System as a "purchase of services."

The Central Supply section has an inventory of approximately 20 items available to all state agencies, universities and local governments throughout the State. Local governments comprise approximately 30% of total sales. Paper products pricing is identified as being subject to the cost fluctuations in the paper market.

Billing Methodology

The billing rate methodology for Central Supply items is direct cost for the item plus a mark-up to cover operating costs. The mark-up on paper products is 20%. The rationale for the mark-up for paper products is the cost instability of paper, the higher percentage of warehouse space occupied by paper products, and the fact that handling paper products is more labor intensive.

CENTRAL SUPPLY (Continued)

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	2,280,031
Non-operating Expense:	
Statewide Costs	14,856
Non-operating Expense	
Allowable Expenditures	<u>2,294,887</u>
Revenues:	
Billings	2,683,814
Other Revenues	
	<u>2,683,814</u>
FY 2004 Results of Operation-Overbilling	<u>388,927</u>

MOTOR VEHICLE RENTALS

Description of Services

Vehicle Rentals Operations is the section of Motor Vehicle Services within the Support Services Division whose function is to provide safe, dependable, automotive transportation at rates competitive with the private sector. This rental service furnishes the basic ground transportation required by State agencies in their performance of state business. As a user funded entity, Vehicle Rentals Operations is mandated to recover the operating costs incurred in fulfilling its function including the replacement of equipment.

Billing Methodology

Operating expenses are recovered through two types of charges billed to user agencies. These charges are known as the Mileage Rate or the Day Rate. The following is a description of the rates and the expense elements of which they are composed.

The Mileage Rate is a charge expressed in terms of cents per mile. It is multiplied by the number of billable miles driven during the time a vehicle is dispatched to yield a total charge for miles driven. The Mileage Rate is designed to recover the costs of personal services, regular operating expenses, including their share of Support Services Division administration expenses, Executive Operations expense, equipment purchases, and real estate rentals. In addition, the Mileage Rate provides for the recovery of the variable cost of fuel for the rental vehicles.

The Day Rate is a charge to the client based on the type of vehicle rented. This is a flat rate per day, independent of any charges for miles driven which is billed in the Mileage Rate. The purpose of the Day Rate is to recover the projected costs of vehicle replacements or leases during the fiscal year, less the salvage value of any vehicles replaced. The Day Rate is charged to the client agency on the day of dispatch and is applied on each consecutive work day until the rented vehicle is returned. If a vehicle is returned by 9:00 a.m. on any work day other than the day of dispatch, the customer is not billed for the Day Rate on that day.

MOTOR VEHICLE RENTALS (Continued)

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	766,049
Non-operating Expense:	
Statewide Costs	670,256
Non-operating Expense	
Allowable Expenditures	<u>1,436,305</u>
Revenues:	
Billings	864,756
Other Revenues	
	<u>864,756</u>
FY 2004 Results of Operation-Underbilling	<u><571,549></u>

MOTOR VEHICLES PETROLEUM

Description of Services

The Motor Vehicle section of the Support Services Division operates a fuel station for State owned vehicles. The fuel is available for Support Services' vehicles as well as vehicles owned and operated by other State agencies. Users of this service pump their own fuel.

Billing Methodology

State agencies are billed for fuel based on the actual cost to the Motor Vehicle Section plus a mark-up to cover Motor Vehicle's administrative costs. An annual study is performed to identify the budgeted administrative costs and the estimated gallons of fuel that will be provided during the year. The administrative costs divided by the estimated gallons yields the mark-up per gallon that will be charged during the next year.

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	165,637
Non-operating Expense:	
Statewide Costs	60,593
Non-operating Expense	
Allowable Expenditures	<u>226,230</u>
Revenues:	
Billings	170,474
Other Revenues	
	<u>170,474</u>
FY 2004 Results of Operation-Underbilling	<u><55,756></u>

MOTOR VEHICLE MAINTENANCE

Description of Services

The Motor Vehicle section of the Support Services Division has entered into contracts with various State agencies located throughout the State to provide a maintenance program for the agencies' vehicles. The agencies receive assurance that their vehicles will receive proper maintenance for a fixed contract amount. The Motor Vehicle section then negotiates with local vendors to provide the required services.

Billing Methodology

Prior to entering into a contract, the Motor Vehicle section reviews an agency's vehicles to determine the age, size, type, condition, prior maintenance history, etc. Based on this review, the Motor Vehicle section calculates the estimated cost for providing maintenance services for each vehicle. Included in this estimated cost for each vehicle is a portion of Motor Vehicle's administrative cost for operating this program.

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	228,221
Non-operating Expense:	
Statewide Costs	83,487
Non-operating Expense	
Allowable Expenditures	<u>311,708</u>
Revenues:	
Billings	319,091
Other Revenues	
	<u>319,091</u>
FY 2004 Results of Operation-Overbilling	<u><u>7,383</u></u>

COURIER SERVICE

Description of Services

The Courier Service provides pick-up and delivery services for those departments or agencies that are located outside the Capitol area but within Metropolitan Atlanta. The section enters into contracts with each customer and the contracts identify the frequency and types of services to be provided. The services typically provided are the handling of interdepartmental messages or services and outgoing regular mail.

Billing Methodology

All customers are billed based on the amount of time it takes to provide the pick-up and delivery service multiplied by an hourly rate. The hourly rate is calculated in a documented billing rate study by dividing the fiscal year budgeted expenses by the estimated number of billable hours.

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	289,666
Non-operating Expense:	
Statewide Costs	148,039
Non-operating Expense	
Allowable Expenditures	<u>437,705</u>
Revenues:	
Billings	433,528
Other Revenues	
	<u>433,528</u>
FY 2004 Results of Operation-Underbilling	<u><4,177></u>

MAIL SERVICES

Description of Services

The Mail Service provides interoffice mail services for those departments located in the capitol area. Pick-ups and deliveries of interoffice mail are made several times a day. Incoming and outgoing regular mail is also handled as part of this service. For outgoing mail, some of the mail is handled through a pre-sort process. The section also makes the pre-sort service available to those departments located outside the Capitol area and who are Courier Service's customers. In addition, some departments request additional services such as folding, or requiring the use of an automatic inserter. Mail Services is also involved with the handling of misdirected mail.

Billing Methodology

Funding for Mail Services is provided through a postage mark-up. The mark-up is the result of dividing the projected non-postage costs by the projected postage costs. Some additional revenues are generated by charging for folding, or the use of an automatic inserter. The basis for these charges is an estimate of the amount of time to complete the job.

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	574,650
Non-operating Expense:	
Statewide Costs	87,222
Non-operating Expense	
Allowable Expenditures	661,872
Revenues:	
Billings	427,517
Other Revenues	
	427,517
FY 2004 Results of Operation-Underbilling	<234,355>

DEPARTMENT OF AUDIT – BILLED SERVICES

Description of Services

The Department of Audit exists to provide decision-makers with relevant and credible information to promote improvements in accountability and stewardship in state and local government. To accomplish this, the Department performs financial, operational, information systems, and compliance audits of state entities and operations. The Department has the following divisions:

- 1) Administration
- 2) Education Audit Division
- 3) Performance Audit Operations Division
- 4) Sales Ratio Division
- 5) Healthcare Audits Division
- 6) State Government Division
- 7) Information Technology Division
- 8) Information Systems Audit and Assurance Services Division
- 9) Nonprofit and Local Government Audit Division

Billing Methodology

State agencies are billed for audit effort related to a review of federal grants and contracts and audit effort on the Medicaid program. The Department determines the average audit costs per hour and tracks their actual hours related to federal programs. Non-federal related audit work is funded by General Fund appropriations.

DEPARTMENT OF AUDIT – BILLED SERVICES (Continued)

Financial Operating Results – Billed Audits

Description	Amount
Schedule A Cost Per Financial Statements	1,629,080
Non-operating Expense:	
Statewide Costs	370,953
Non-operating Expense	
Allowable Expenditures	<u>2,000,033</u>
Revenues:	
Billings	2,271,927
Other Revenues	
	<u>2,271,927</u>
FY 2004 Results of Operation-Overbilling	<u>271,894</u>

Financial Operating Results – Medicaid Audits

Description	Amount
Schedule A Cost Per Financial Statements	2,718,679
Non-operating Expense:	
Statewide Costs	586,488
Non-operating Expense	
Allowable Expenditures	<u>3,305,167</u>
Revenues:	
Billings	2,072,117
Other Revenues	
	<u>2,072,117</u>
FY 2004 Results of Operation-Underbilling	<u><1,233,050></u>

APPENDIX: SECTION 2

Exhibit A - Fixed Costs

EXHIBIT A
STATE OF GEORGIA
GEORGIA STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2006

Department	Administrative Hearings - Table 1	Space Management - Table 2	Purchasing - Table 3	Sec of State Archives - Table 4	Planning & Budget - Table 5	Audits - Table 6	Adjustment From Schedule D	Fixed Costs for Fiscal 2006
Agriculture	\$ 50,958	\$ (13,889)	\$ 55,069	\$ (2,376)	\$ 2,494	\$ 82,921	\$ (1,864)	\$ 173,313
Community Affairs	359	-	28,010	127,202	1,678	(5,333)	(3,334)	148,582
Community Health	(591,081)	(13,138)	5,091	15,522	1,126	186,418	(9)	(396,071)
Corrections	-	22,932	213,273	150,911	68,510	297,876	(18,198)	735,304
Defense	-	447	57,535	11,656	(247)	(24,000)	(1,779)	43,612
Education	381,960	(15,204)	70,356	(13,161)	445,864	7,359,556	(105,666)	8,123,705
Employee Retirement	-	-	-	9,828	(205)	-	94	9,717
Human Resources	2,026,513	171,031	309,079	239,233	65,193	(434,284)	(38,282)	2,338,483
Juvenile Justice	1,291	27,771	36,646	-	20,128	231,220	(3,178)	313,878
Labor	52,603	(2,061)	-	24,149	(5,596)	(49,825)	(29,583)	(10,313)
Natural Resources	162,885	(1,547)	65,897	(19,892)	1,632	(513,213)	3,785	(300,453)
Public Safety	1,432,264	808	34,448	6,247	5,619	(1,531,333)	(2,857)	(54,804)
Regents	8,787	370,730	-	(19,702)	75,772	(378,149)	(149)	57,289
School Readiness	4,670	1,019	2,541	1,605	25,529	(15,846)	19,813	39,331
Teacher Retirement	-	-	-	73	(414)	508	93	260
Tech/Adult Education	1,471	32,193	(364,871)	37	18,922	168,943	(2,418)	(145,723)
Transportation	(576,177)	(22,579)	189,136	45,407	12,039	(90,025)	(14,837)	(457,036)
Veterans Services	-	(727)	7,034	2,709	1,341	94,432	(444)	104,345
All Other	906,244	(117,230)	3,228,341	7,448,978	3,485,537	22,786,781	(267,093)	37,471,558
TOTALS	<u>\$ 3,862,747</u>	<u>\$ 440,556</u>	<u>\$ 3,937,585</u>	<u>\$ 8,028,426</u>	<u>\$ 4,224,922</u>	<u>\$ 28,166,647</u>	<u>\$ (465,906)</u>	<u>\$ 48,194,977</u>

APPENDIX: SECTION 3

Schedules

Schedule A - Expenditures by Department
Reconciliation to CAFR

Schedule B - Billings by Department

Schedule C - Billings as Percentage

Schedule D - Billing Adjustments

**SCHEDULE A
STATE OF GEORGIA
SECTION II EXPENDITURES BY DEPARTMENT
FYE JUNE 30, 2004**

Account Type	MeritSystem	Department of Administrative Services						Georgia Technology	Georgia Building Authority	Billed Audits	Medicaid Audits
		Vehicle Rental	Vehicle Maintenance	Petroleum Operations	Mail Services	Central Supply	Courier Service				
Personal Services	\$ 8,500,983	\$ 320,556	\$ -	\$ -	\$ 121,624	\$ 33,829	\$ 214,431	\$ 48,857,099	\$ 14,755,044	\$ 1,505,023	\$ 2,379,488
Regular Operating Expenses	4,047,686	202,020	228,175	-	31,616	342,777	35,130	129,025,556	38,777,582	11,377	33,230
Travel	-	40	46	-	-	-	30,089	-	-	5,999	87,250
Motor Vehicle Purchases	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-	4,900
Real Estate Rentals	-	11,556	-	-	23,932	-	874	-	-	65,559	139,738
Per Diem and Fees	-	-	-	-	-	-	-	-	-	1,158	38,096
Computer Charges	-	-	-	-	-	480	-	-	-	28,274	12,055
Telecommunications	-	18,553	-	834	-	9,142	-	-	-	11,690	23,922
Materials for Resale	-	213,324	-	165,637	396,644	1,902,945	-	-	-	-	-
Contracts	-	-	-	-	-	-	-	-	-	-	-
Rents and Maint Expense	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 12,548,669	\$ 766,049	\$ 228,221	\$ 165,637	\$ 574,650	\$ 2,280,031	\$ 289,666	\$ 177,882,655	\$ 53,532,626	\$ 1,629,080	\$ 2,718,679
Less Unallowable Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Statewide Costs:	\$ 213,451	\$ 670,256	\$ 83,487	\$ 60,593	\$ 87,222	\$ 14,856	\$ 148,039	\$ 27,656		\$ 370,953	\$ 586,488
Building Use									\$ 1,940,257		
Other									28,397		
Other Expense	\$ 1,077										
Depreciation	\$ 8,043							\$ 18,605,265	\$ 9,297,881		
Interest Exp & Loss on Sale								\$ 1,039,458			
Allowable Expenditures	\$ 12,771,240	\$ 1,436,305	\$ 311,708	\$ 226,230	\$ 661,872	\$ 2,294,887	\$ 437,705	\$ 197,555,034	\$ 64,799,161	\$ 2,000,033	\$ 3,305,167
Other Revenue	\$ 2,000							\$ 707,020	\$ 17,668,357		
Total Billings	\$ 14,683,269	\$ 864,756	\$ 319,091	\$ 170,474	\$ 427,517	\$ 2,683,814	\$ 433,528	\$ 198,869,244	\$ 37,038,218	\$ 2,271,927	\$ 2,072,117
Variance Over/(Under)	\$ 1,914,029	\$ (571,549)	\$ 7,383	\$ (55,756)	\$ (234,355)	\$ 388,927	\$ (4,177)	\$ 2,021,230	\$ (10,092,586)	\$ 271,894	\$ (1,233,050)

State of Georgia

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets Internal Service Funds For the Fiscal Year Ended June 30, 2004

	Administrative Services, Department of	Building Authority, Georgia	Correctional Industries Administration	Merit System of Personnel Administration	Removal of Hazardous Materials, Agency for	Risk Management	Total Before Eliminations	Eliminations	Total
Operating Revenues:									
Contributions/Premiums	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 49,921,775	\$ 49,921,775	\$ —	\$ 49,921,775
Rents and Royalties	—	37,038,218	—	2,000	—	—	37,040,218	—	37,040,218
Sales and Services	12,966,062	8,327,898	23,969,380	14,683,269	17,133	—	59,963,742	(3,529,522)	56,434,220
Other	309,603	6,446,998	—	—	—	5,787,155	12,543,756	—	12,543,756
Total Operating Revenues	\$ 13,275,665	\$ 51,813,114	\$ 23,969,380	\$ 14,685,269	\$ 17,133	\$ 55,708,930	\$ 159,469,491	\$ (3,529,522)	\$ 155,939,969
Operating Expenses:									
Personal Services	\$ 12,899,956	\$ 14,755,044	\$ 7,591,410	\$ 8,500,983	\$ —	\$ —	\$ 43,747,393	\$ —	\$ 43,747,393
Services and Supplies	7,536,817	38,777,582	15,939,706	4,047,686	257,421	23,411,279	89,970,491	(3,529,522)	86,440,969
Benefits	—	—	—	—	—	23,261,000	23,261,000	—	23,261,000
Claims and Judgments	—	—	—	—	—	131,539,668	131,539,668	—	131,539,668
Depreciation	3,904,153	9,297,881	2,088,490	8,043	1,690	—	15,300,257	—	15,300,257
Total Operating Expenses	\$ 24,340,926	\$ 62,830,507	\$ 25,619,606	\$ 12,556,712	\$ 259,111	\$ 178,211,947	\$ 303,818,809	\$ (3,529,522)	\$ 300,289,287
Operating Income (Loss)	\$ (11,065,261)	\$ (11,017,393)	\$ (1,650,226)	\$ 2,128,557	\$ (241,978)	\$ (122,503,017)	\$ (144,349,318)	\$ 0	\$ (144,349,318)
Nonoperating Revenues (Expenses):									
Interest and Other Investment Income	\$ 17,559	\$ 227,149	\$ 192,332	\$ —	\$ —	\$ 79,751,578	\$ 80,188,618	\$ —	\$ 80,188,618
Other	(218,594)	2,666,312	169,728	(1,077)	—	—	2,616,369	—	2,616,369
Total Nonoperating Revenues (Expenses)	\$ (201,035)	\$ 2,893,461	\$ 362,060	\$ (1,077)	\$ 0	\$ 79,751,578	\$ 82,804,987	\$ 0	\$ 82,804,987
Income (Loss) Before Contributions and Transfers	\$ (11,266,296)	\$ (8,123,932)	\$ (1,288,166)	\$ 2,127,480	\$ (241,978)	\$ (42,751,439)	\$ (61,544,331)	\$ 0	\$ (61,544,331)
Capital Contributions	\$ 135,127	\$ 5,259,547	\$ —	\$ —	\$ —	\$ —	\$ 5,394,674	\$ —	\$ 5,394,674
Transfers:									
Transfers In	\$ 35,090,645	\$ 3,964,049	\$ —	\$ —	\$ 92,625	\$ —	\$ 39,147,319	\$ (4,056,674)	\$ 35,090,645
Transfers Out	(26,493,088)	(5,117,358)	—	(2,201,416)	—	—	(33,811,862)	4,056,674	(29,755,188)
Net Transfers	\$ 8,597,557	\$ (1,153,309)	\$ 0	\$ (2,201,416)	\$ 92,625	\$ 0	\$ 5,335,457	\$ 0	\$ 5,335,457
Change in Net Assets	\$ (2,533,612)	\$ (4,017,694)	\$ (1,288,166)	\$ (73,936)	\$ (149,353)	\$ (42,751,439)	\$ (50,814,200)	\$ 0	\$ (50,814,200)
Net Assets, July 1	16,293,992	226,551,836	37,437,882	1,576,351	29,428	911,189,830	1,193,079,319	0	1,193,079,319
Net Assets, June 30	\$ 13,760,380	\$ 222,534,142	\$ 36,149,716	\$ 1,502,415	\$ (119,925)	\$ 868,438,391	\$ 1,142,265,119	\$ 0	\$ 1,142,265,119

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Schedule 3.3</u>	<u>Not Allocated</u>	<u>Schedule 3.3</u>	<u>Schedule 3.3</u>	<u>Schedule 11.3</u>
	4030101000	4030102000	4030103000	4030104000	4030201000
	Commissioner's Office	Employee & Customer Relations	Office of Business Mgt Svcs	Legal Services	Acctng, Budget, Procurement
Operating Revenues:					
413010 Gen S&U Taxes-State Tax					
441003 S&S - Photocopies	15.25				107.25
441017 S&S-Miscellaneous					3,000.00
441330 S&S-DOAS-Central Supply					
441336 S&S-DOAS-Motor Vehicle Svcs					
441337 S&S-DOAS-Printing & Rapid Copy					
441340 S&S-DOAS-Sale-St Surplus Prop					
441341 S&S-DOAS-Sale-Fed Surplus Prop					
441342 S&S-DOAS-Courier Service					
441343 S&S-DOAS-Mail Service					
441344 S&S-DOAS-USPS Contract					
441347 S&S-DOAS-Admin Fees-Superior					
441349 S&S-DOAS-Risk Mgt-AF-S & O					
441356 S&S-DOAS-Motor Vehicle Rentals					
441357 S&S-DOAS-MV Contract Maint					
441358 S&S-DOAS- Gross Surplus Sales					
441359 S&S-DOAS-Surplus Sales- Contra					
Sales and Services	<u>15.25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,107.25</u>
468001 Other Revenue					10,459.13
468140 O REV_DOAS_Purchasing Card Reb					
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,459.13</u>
Total Operating Revenues	\$ 15.25	\$ -	\$ -	\$ -	\$ 13,566.38

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 3.3	Not Allocated	Schedule 3.3	Schedule 3.3	Schedule 11.3
	4030101000	4030102000	4030103000	4030104000	4030201000
	Commissioner's	Employee &	Office of	Legal Services	Acctng, Budget,
	Office	Customer	Business Mgt		Procurement
	Office	Relations	Svcs		
Operatings Expenses:					
510001 Regular Salaries	295,370.52		206,309.65	109,335.31	758,556.63
510002 Annual Leave Pay	20,137.02		3,421.45		
510003 Other Supplemental Pay			(233.99)		(215.51)
511001 Overtime					
513001 Temporary/Casual Labor					
514001 FICA - Regular	16,223.85		12,587.46	6,501.33	43,982.83
514002 FICA - Medicare	4,423.99		2,943.84	1,531.47	10,286.31
515001 Retirement - ERS	40,452.18		21,511.80	11,381.92	78,993.77
516001 Health Insurance	41,331.69		27,444.08	14,322.88	99,342.75
520001 Assessments by Merit System	684.00		1,197.00	342.00	2,565.00
Personal Services	418,623.25	-	275,181.29	143,414.91	993,511.78
612001 MV Expense - Gasoline					
612003 MV Exp-Vehicle Repairs & Maint					
612007 MV Expenses - Natural Gas					
612008 MVE-Tags & Titles					
612009 MV Expenses - Inspection Fees					
612010 MVE-DOAS Vehicle Program	1,233.25				
612099 MV Expenses - Other					
613001 Printing & Publications-DOAS	213.74		142.73		547.24
613002 Printing & Publication-Outside			24.75		123.75
613003 Print & Pub-Rapid Copy					
613100 Print & Pub-AG-Mkt Bulletin		-			
614001 S&M-Cleaning					
614002 S&M-Computer					168.00

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 3.3	Not Allocated	Schedule 3.3	Schedule 3.3	Schedule 11.3
	4030101000	4030102000	4030103000	4030104000	4030201000
	Commissioner's Office	Employee & Customer Relations	Office of Business Mgt Svcs	Legal Services	Acctng, Budget, Procurement
614003 S&M-Office	2,174.63		(70.60)		8,751.26
614004 S&M-Building/Maintenance					13.06
614005 S&M-Other	1,669.92				22.00
614007 S&M-Recycled Paper Products					
614009 S&M-Postage Meter/Postage	116.18			53.52	1,893.57
614011 S&M-Postage-Mail/Express					
614013 S&M-Copier Usage					
614014 S&M-Uniforms & Related Items					
614018 S&M-Training Supplies					
614025 S&M-Library Books					
614072 S&M-Merch Resale-Gasoline					
614180 S&M-DOAS-Merch-Resale-Cent Sup					
614181 S&M-DOAS-Merch-Resale-Postage					
615001 Repairs & Maintenance					
615002 R&M - Maintenance Agreements					
615003 R&M - Janitorial Services					
615004 R&M-Computers					
615007 R&M-GBA Services	876.00		30.00		8,241.27
615008 R&M-Pest Control					
616001 Equip on Inv - not Capitalized					
616006 Equip Inv-not Capit-Computers					
616007 Equip inv-not Capit-Other Equi					
617001 Water and Sewage					
617002 Water and Sewage - Water					
618001 Energy - Electricity					
618200 Energy - Natural Gas					
618300 Energy - Liquid Gas					

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 3.3	Not Allocated	Schedule 3.3	Schedule 3.3	Schedule 11.3
	4030101000	4030102000	4030103000	4030104000	4030201000
	Commissioner's Office	Employee & Customer Relations	Office of Business Mgt Svc's	Legal Services	Acctng, Budget, Procurement
618400 Energy - Other					
619001 Rents OTRE-Equipment	7,346.64	-			8,140.56
619002 Rents OTRE-Parking	88.00				
619003 Rents OTRE-Meeting Rooms					
619006 Rents OTRE-P.O. Box					126.00
619099 Rents OTRE - Other					
620001 I & B - Employee Blanket Bond	24.00		42.00	12.00	90.00
620002 I & B - Property					1,708.00
620003 I & B - Vehicle	419.17				
620004 I & B - Other					375.00
620006 I & B - Comprehensive Gen Liab					
622001 Freight	46.94				236.36
627001 OOE - Linen & Laundry Services					
627002 OOE - Dues & Subscriptions			1,443.95		
627003 OOE - Registration	1,431.20	(312.00)	830.00	440.00	6,327.20
627004 OOE - Advertising					
627005 OOE - Bank Charges					4.33
627019 OOE-Testing & Certification					
627020 OOE-Legal Ads					
627021 OOE-Notary Costs					
627023 OOE-Garbage Collections					
627024 OOE-Credit Card Fees					
627049 OOE-Other	1,548.46				2,919.96
627186 OOE-DOAS-Merch Resale-Vehicles					
627206 OOE-Law-CLE-Reg Fees & Other				208.00	
640001 Travel - Mileage	28.00				113.68
640002 Travel - Meals	156.41				

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 3.3	Not Allocated	Schedule 3.3	Schedule 3.3	Schedule 11.3
	4030101000	4030102000	4030103000	4030104000	4030201000
	Commissioner's	Employee &	Office of	Legal Services	Acctng, Budget,
	Office	Customer	Business Mgt		Procurement
		Relations	Svcs		
640003 Travel - Lodging	837.45				507.18
640004 Travel - Other	68.53				
640005 Travel - Commercial Transport	750.40				
640006 Travel - DOAS Motor Pool					14.13
648001 Real Estate Rentals	52,734.81				95,629.91
651001 PD&F-Architect					
651002 PD&F-Attorney					
651003 PD&F-Consultant	(4,411.16)	0.00			0.00
651004 PD&F-Board Member					48,188.37
651008 PD&F-Actuary					1,678.75
651010 PD&F-Other Fees					
651056 PD&F-Temporary Services					1,938.00
652001 PD&F-Exp-Reimbursable Exp					
653001 Contracts - Local Governments					
653210 Contracts-Private-Consultant					
653600 Contracts - Other					
661001 Computer Bill-GTA Cust Bill					
663001 Software					
663002 Software - Support and Maint					
671002 Telecom-Data-Wire/Cable-GTA					
671003 Telecom-Data-Data Net-GTA					415.42
672001 TELECOM O-Phone-LOCAL SVC-GTA	3,989.87		2,406.87		13,639.10
672002 Telecom-O-Phone-Network-GTA					15,576.94
672003 Telecom-O-Phone-Long Dist-GTA	43.12		46.67		1,183.60
672005 Telecom-Other-Pagers-GTA	1,224.00		213.00		1,055.67
672006 Telecom-Other-Radio-GTA					
672019 Telecommunications - Cellular	3,033.05				

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Schedule 3.3</u>	<u>Not Allocated</u>	<u>Schedule 3.3</u>	<u>Schedule 3.3</u>	<u>Schedule 11.3</u>
	4030101000	4030102000	4030103000	4030104000	4030201000
	Commissioner's Office	Employee & Customer Relations	Office of Business Mgt Svcs	Legal Services	Acctng, Budget, Procurement
672020 Telecommunications-Other	582.00			-	
672051 Telecom-O-GTA-Sv for Rs-Long D					
761001 Indirect Cost					
762001 Indirect Cost-Contra Account	(52,142.47)				(65,362.59)
Services and Supplies	<u>24,082.14</u>	<u>(312.00)</u>	<u>5,109.37</u>	<u>713.52</u>	<u>154,265.72</u>
Depreciation					
Total Operating Expenses	<u>\$ 442,705.39</u>	<u>\$ (312.00)</u>	<u>\$ 280,290.66</u>	<u>\$ 144,128.43</u>	<u>\$ 1,147,777.50</u>
Operating Income (Loss)	<u>\$ (442,690.14)</u>	<u>\$ 312.00</u>	<u>\$ (280,290.66)</u>	<u>\$ (144,128.43)</u>	<u>\$ (1,134,211.12)</u>
Nonoperating Revenues (Expenses):					
461001 Interest Earned					
461050 Interest Earned - Ga. Fund One					31,391.01
Interest and Other Investment Income	-	-	-	-	<u>31,391.01</u>
Other	-	-	-	-	-
Capital Contributions	-	-	-	-	-
Transfers:					
401001 Appropriation Allotment	504,150.94		558,874.24	228,000.82	1,049,739.69
Transfers In	<u>504,150.94</u>	-	<u>558,874.24</u>	<u>228,000.82</u>	<u>1,049,739.69</u>
750001 Transfers Out					
750100 Transfer Out -Sales Tax					

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	Schedule 3.3	Not Allocated	Schedule 3.3	Schedule 3.3	Schedule 11.3
<u>Acct & Description</u>	4030101000 Commissioner's Office	4030102000 Employee & Customer Relations	4030103000 Office of Business Mgt Svcs	4030104000 Legal Services	4030201000 Acctng, Budget, Procurement
<i>Transfers Out</i>	-	-	-	-	-
Net Transfers	\$ 504,150.94	\$ -	\$ 558,874.24	\$ 228,000.82	\$ 1,049,739.69
Change in Net Assets					

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 11.3	Schedule 11.3	Schedule 11.3	Schedule 11.3	Schedule 11.3
	4030202000 Superior Courts Accounting	4030203000 Risk Management Accounting	4030204000 Information Technology	4030205000 Risk Management IT	4030206000 Customer Employee Relations
Operating Revenues:					
413010 Gen S&U Taxes-State Tax					
441003 S&S - Photocopies					
441017 S&S-Miscellaneous				271,430.78	
441330 S&S-DOAS-Central Supply					
441336 S&S-DOAS-Motor Vehicle Svcs					
441337 S&S-DOAS-Printing & Rapid Copy					
441340 S&S-DOAS-Sale-St Surplus Prop					
441341 S&S-DOAS-Sale-Fed Surplus Prop					
441342 S&S-DOAS-Courier Service					
441343 S&S-DOAS-Mail Service					
441344 S&S-DOAS-USPS Contract					
441347 S&S-DOAS-Admin Fees-Superior	299,164.68				
441349 S&S-DOAS-Risk Mgt-AF-S & O		158,922.33		1,082,825.07	
441356 S&S-DOAS-Motor Vehicle Rentals					
441357 S&S-DOAS-MV Contract Maint					
441358 S&S-DOAS- Gross Surplus Sales					
441359 S&S-DOAS-Surplus Sales- Contra					
Sales and Services	299,164.68	158,922.33	-	1,354,255.85	-
468001 Other Revenue				265.00	
468140 O REV_DOAS_Purchasing Card Reb					
Other	-	-	-	265.00	-
Total Operating Revenues	\$ 299,164.68	\$ 158,922.33	\$ -	\$ 1,354,520.85	\$ -

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 11.3	Schedule 11.3	Schedule 11.3	Schedule 11.3	Schedule 11.3
	4030202000 Superior Courts Accounting	4030203000 Risk Management Accounting	4030204000 Information Technology	4030205000 Risk Management IT	4030206000 Customer Employee Relations
Operatings Expenses:					
510001 Regular Salaries	222,448.83	110,992.72	414,471.48	333,512.12	473,394.76
510002 Annual Leave Pay					
510003 Other Supplemental Pay			888.89	1,930.89	105.76
511001 Overtime					
513001 Temporary/Casual Labor					
514001 FICA - Regular	12,963.23	6,706.05	24,406.92	19,573.03	27,925.44
514002 FICA - Medicare	3,031.72	1,568.36	5,707.68	4,577.98	6,530.93
515001 Retirement - ERS	23,169.28	11,554.47	43,370.71	35,031.76	49,797.32
516001 Health Insurance	29,140.84	14,540.27	54,411.53	43,943.44	62,028.56
520001 Assessments by Merit System	1,026.00	513.00	1,026.00	1,218.00	1,176.00
Personal Services	291,779.90	145,874.87	544,283.21	439,787.22	620,958.77
612001 MV Expense - Gasoline					
612003 MV Exp-Vehicle Repairs & Maint					
612007 MV Expenses - Natural Gas					
612008 MVE-Tags & Titles					
612009 MV Expenses - Inspection Fees					
612010 MVE-DOAS Vehicle Program					
612099 MV Expenses - Other					
613001 Printing & Publications-DOAS				22.67	15.86
613002 Printing & Publication-Outside			74.25		1,000.50
613003 Print & Pub-Rapid Copy					
613100 Print & Pub-AG-Mkt Bulletin					1,886.90
614001 S&M-Cleaning					
614002 S&M-Computer			32,786.83	1,539.81	

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 11.3	Schedule 11.3	Schedule 11.3	Schedule 11.3	Schedule 11.3
	4030202000 Superior Courts Accounting	4030203000 Risk Management Accounting	4030204000 Information Technology	4030205000 Risk Management IT	4030206000 Customer Employee Relations
614003 S&M-Office			433.99	50.47	2,820.08
614004 S&M-Building/Maintenance					
614005 S&M-Other			3,940.26	3,095.50	235.21
614007 S&M-Recycled Paper Products					15.00
614009 S&M-Postage Meter/Postage					747.13
614011 S&M-Postage-Mail/Express					
614013 S&M-Copier Usage					211.19
614014 S&M-Uniforms & Related Items					
614018 S&M-Training Supplies					803.91
614025 S&M-Library Books					1,917.07
614072 S&M-Merch Resale-Gasoline					
614180 S&M-DOAS-Merch-Resale-Cent Sup					
614181 S&M-DOAS-Merch-Resale-Postage					
615001 Repairs & Maintenance					
615002 R&M - Maintenance Agreements				1,960.00	
615003 R&M - Janitorial Services					
615004 R&M-Computers			(15,751.45)	239,409.01	
615007 R&M-GBA Services			2,673.64		175.12
615008 R&M-Pest Control					
616001 Equip on Inv - not Capitalized			23,872.72	5,216.45	
616006 Equip Inv-not Capit-Computers			144,740.39	65,006.50	
616007 Equip inv-not Capit-Other Equi					
617001 Water and Sewage					
617002 Water and Sewage - Water					
618001 Energy - Electricity					
618200 Energy - Natural Gas					
618300 Energy - Liquid Gas					

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STATEWIDE COST ALLOCATION PLAN
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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Schedule 11.3</u>	<u>Schedule 11.3</u>	<u>Schedule 11.3</u>	<u>Schedule 11.3</u>	<u>Schedule 11.3</u>
	<u>4030202000</u>	<u>4030203000 Risk</u>	<u>4030204000</u>	<u>4030205000 Risk</u>	<u>4030206000</u>
	<u>Superior Courts</u>	<u>Management</u>	<u>Information</u>	<u>Management IT</u>	<u>Customer</u>
	<u>Accounting</u>	<u>Accounting</u>	<u>Technology</u>		<u>Employee</u>
					<u>Relations</u>
618400 Energy - Other					
619001 Rents OTRE-Equipment			(622.38)	455.66	8,112.32
619002 Rents OTRE-Parking					
619003 Rents OTRE-Meeting Rooms					
619006 Rents OTRE-P.O. Box					
619099 Rents OTRE - Other					
620001 I & B - Employee Blanket Bond	36.00	18.00	36.00	36.00	48.00
620002 I & B - Property					
620003 I & B - Vehicle					
620004 I & B - Other					375.00
620006 I & B - Comprehensive Gen Liab					
622001 Freight			156.19		6.86
627001 OOE - Linen & Laundry Services					
627002 OOE - Dues & Subscriptions					3,739.00
627003 OOE - Registration	20.00		10,960.00	-	2,457.00
627004 OOE - Advertising					
627005 OOE - Bank Charges					
627019 OOE-Testing & Certification			7,595.25		
627020 OOE-Legal Ads					
627021 OOE-Notary Costs			15.00		
627023 OOE-Garbage Collections					
627024 OOE-Credit Card Fees					
627049 OOE-Other	7.46	862.80	7.46		20.92
627186 OOE-DOAS-Merch Resale-Vehicles					
627206 OOE-Law-CLE-Reg Fees & Other					
640001 Travel - Mileage	162.40			222.04	
640002 Travel - Meals			-	56.00	19.50

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STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 11.3	Schedule 11.3	Schedule 11.3	Schedule 11.3	Schedule 11.3
	4030202000 Superior Courts Accounting	4030203000 Risk Management Accounting	4030204000 Information Technology	4030205000 Risk Management IT	4030206000 Customer Employee Relations
640003 Travel - Lodging	507.18		-		317.79
640004 Travel - Other					
640005 Travel - Commercial Transport					
640006 Travel - DOAS Motor Pool			170.83		430.91
648001 Real Estate Rentals		9,835.53	19,672.95	19,672.95	13,114.02
651001 PD&F-Architect					
651002 PD&F-Attorney					
651003 PD&F-Consultant			640,520.99	409,238.98	
651004 PD&F-Board Member					
651008 PD&F-Actuary					
651010 PD&F-Other Fees					
651056 PD&F-Temporary Services	5,408.08				
652001 PD&F-Exp-Reimbursable Exp			198.99		
653001 Contracts - Local Governments					
653210 Contracts-Private-Consultant					
653600 Contracts - Other			(10,000.00)		
661001 Computer Bill-GTA Cust Bill			97,980.29	35,296.02	
663001 Software			175,428.06	14,369.30	197.26
663002 Software - Support and Maint			1,048.00	43,557.60	
671002 Telecom-Data-Wire/Cable-GTA			250.00		
671003 Telecom-Data-Data Net-GTA			1,453.97		
672001 TELECOM O-Phone-LOCAL SVC-GTA	1,197.00	2,320.50	4,765.14	3,950.80	4,813.60
672002 Telecom-O-Phone-Network-GTA					
672003 Telecom-O-Phone-Long Dist-GTA	46.66	10.63	38.00	52.74	25.13
672005 Telecom-Other-Pagers-GTA			147.16	738.00	480.00
672006 Telecom-Other-Radio-GTA					
672019 Telecommunications - Cellular					

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Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 11.3	Schedule 11.3	Schedule 11.3	Schedule 11.3	Schedule 11.3
	4030202000 Superior Courts Accounting	4030203000 Risk Management Accounting	4030204000 Information Technology	4030205000 Risk Management IT	4030206000 Customer Employee Relations
672020 Telecommunications-Other			80.86		
672051 Telecom-O-GTA-Sv for Rs-Long D					
761001 Indirect Cost					
762001 Indirect Cost-Contra Account			(75,609.58)		
Services and Supplies	<u>7,384.78</u>	<u>13,047.46</u>	<u>1,067,063.81</u>	<u>843,946.50</u>	<u>43,985.28</u>
Depreciation					
Total Operating Expenses	<u>\$ 299,164.68</u>	<u>\$ 158,922.33</u>	<u>\$ 1,611,347.02</u>	<u>\$ 1,283,733.72</u>	<u>\$ 664,944.05</u>
Operating Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,611,347.02)</u>	<u>\$ 70,787.13</u>	<u>\$ (664,944.05)</u>
Nonoperating Revenues (Expenses):					
461001 Interest Earned					
461050 Interest Earned - Ga. Fund One					
Interest and Other Investment Income	-	-	-	-	-
Other	-	-	-	-	-
Capital Contributions	-	-	-	-	-
Transfers:					
401001 Appropriation Allotment			1,228,233.19		660,948.10
Transfers In	-	-	<u>1,228,233.19</u>	-	<u>660,948.10</u>
750001 Transfers Out					
750100 Transfer Out -Sales Tax					

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Schedule 11.3</u>	<u>Schedule 11.3</u>	<u>Schedule 11.3</u>	<u>Schedule 11.3</u>	<u>Schedule 11.3</u>
	4030202000 Superior Courts Accounting	4030203000 Risk Management Accounting	4030204000 Information Technology	4030205000 Risk Management IT	4030206000 Customer Employee Relations
Transfers Out	-	-	-	-	-
Net Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,228,233.19</u>	<u>\$ -</u>	<u>\$ 660,948.10</u>
Change in Net Assets					

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I		SECTION II		
	N/A	N/A	Schedule 5.3	"Central Supply"	N/A
	4030206100 Conference Account	4030209999 Pass Through Funds	4030301000 Support Services Admin	4030302000 Bulk Paper Sales	4030303000 Mail & Fleet Administration
Operating Revenues:					
413010 Gen S&U Taxes-State Tax					
441003 S&S - Photocopies					
441017 S&S-Miscellaneous	47,454.82				
441330 S&S-DOAS-Central Supply				2,683,813.69	
441336 S&S-DOAS-Motor Vehicle Svcs					
441337 S&S-DOAS-Printing & Rapid Copy					
441340 S&S-DOAS-Sale-St Surplus Prop					
441341 S&S-DOAS-Sale-Fed Surplus Prop					
441342 S&S-DOAS-Courier Service					
441343 S&S-DOAS-Mail Service					
441344 S&S-DOAS-USPS Contract					
441347 S&S-DOAS-Admin Fees-Superior					
441349 S&S-DOAS-Risk Mgt-AF-S & O					
441356 S&S-DOAS-Motor Vehicle Rentals					
441357 S&S-DOAS-MV Contract Maint					
441358 S&S-DOAS- Gross Surplus Sales					
441359 S&S-DOAS-Surplus Sales- Contra					
Sales and Services	<u>47,454.82</u>	<u>-</u>	<u>-</u>	<u>2,683,813.69</u>	<u>-</u>
468001 Other Revenue					
468140 O REV_DOAS_Purchasing Card Reb					
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Revenues	<u>\$ 47,454.82</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,683,813.69</u>	<u>\$ -</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I		SECTION II		
	N/A	N/A	Schedule 5.3	"Central Supply"	N/A
	4030206100 Conference Account	4030209999 Pass Through Funds	4030301000 Support Services Admin	4030302000 Bulk Paper Sales	4030303000 Mail & Fleet Administration
Operatings Expenses:					
510001 Regular Salaries			161,212.80	25,771.44	303.75
510002 Annual Leave Pay				105.67	
510003 Other Supplemental Pay					(303.75)
511001 Overtime					
513001 Temporary/Casual Labor					
514001 FICA - Regular			9,509.36	1,485.13	0.03
514002 FICA - Medicare			2,241.33	347.32	-
515001 Retirement - ERS			16,782.48	2,729.05	-
516001 Health Insurance			21,118.80	3,389.89	0.00
520001 Assessments by Merit System			513.00	171.00	73.50
Personal Services			211,377.77	33,999.50	73.53
612001 MV Expense - Gasoline					
612003 MV Exp-Vehicle Repairs & Maint					
612007 MV Expenses - Natural Gas					
612008 MVE-Tags & Titles					
612009 MV Expenses - Inspection Fees					
612010 MVE-DOAS Vehicle Program					
612099 MV Expenses - Other					
613001 Printing & Publications-DOAS	178.25		470.80	171.65	
613002 Printing & Publication-Outside			24.75	187.25	
613003 Print & Pub-Rapid Copy					
613100 Print & Pub-AG-Mkt Bulletin					
614001 S&M-Cleaning				174.22	
614002 S&M-Computer				175.99	

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I		SECTION II		
	N/A	N/A	Schedule 5.3	"Central Supply"	N/A
	4030206100 Conference Account	4030209999 Pass Through Funds	4030301000 Support Services Admin	4030302000 Bulk Paper Sales	4030303000 Mail & Fleet Administration
614003 S&M-Office	2,461.02		1,208.79	586.25	2,187.01
614004 S&M-Building/Maintenance					
614005 S&M-Other	5,012.72				750.12
614007 S&M-Recycled Paper Products					
614009 S&M-Postage Meter/Postage			1,457.79		
614011 S&M-Postage-Mail/Express					
614013 S&M-Copier Usage					
614014 S&M-Uniforms & Related Items	1,992.67				
614018 S&M-Training Supplies					
614025 S&M-Library Books					
614072 S&M-Merch Resale-Gasoline					
614180 S&M-DOAS-Merch-Resale-Cent Sup				1,902,944.57	
614181 S&M-DOAS-Merch-Resale-Postage					
615001 Repairs & Maintenance				1,096.28	
615002 R&M - Maintenance Agreements					
615003 R&M - Janitorial Services					
615004 R&M-Computers					
615007 R&M-GBA Services			236.03	127,600.00	
615008 R&M-Pest Control					
616001 Equip on Inv - not Capitalized					
616006 Equip Inv-not Capit-Computers					
616007 Equip inv-not Capit-Other Equi	2,678.20				
617001 Water and Sewage					
617002 Water and Sewage - Water					
618001 Energy - Electricity					
618200 Energy - Natural Gas					
618300 Energy - Liquid Gas					

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Acct & Description	SECTION I		SECTION II		
	N/A	N/A	Schedule 5.3	"Central Supply"	N/A
	4030206100 Conference Account	4030209999 Pass Through Funds	4030301000 Support Services Admin	4030302000 Bulk Paper Sales	4030303000 Mail & Fleet Administration
618400 Energy - Other					
619001 Rents OTRE-Equipment	3,848.00		7,346.64		
619002 Rents OTRE-Parking					
619003 Rents OTRE-Meeting Rooms	20,596.35				
619006 Rents OTRE-P.O. Box					
619099 Rents OTRE - Other	440.00				
620001 I & B - Employee Blanket Bond			18.00	6.00	12.00
620002 I & B - Property				300.00	
620003 I & B - Vehicle					
620004 I & B - Other					
620006 I & B - Comprehensive Gen Liab					
622001 Freight				115,174.22	
627001 OOE - Linen & Laundry Services					
627002 OOE - Dues & Subscriptions	300.00		60.00	105.00	1,255.00
627003 OOE - Registration	2,500.00		725.00		1,125.20
627004 OOE - Advertising					
627005 OOE - Bank Charges	1,498.57			365.66	
627019 OOE-Testing & Certification					
627020 OOE-Legal Ads	396.00				
627021 OOE-Notary Costs					
627023 OOE-Garbage Collections					
627024 OOE-Credit Card Fees	403.25			34,993.43	
627049 OOE-Other	5,291.18		1,668.41		218.04
627186 OOE-DOAS-Merch Resale-Vehicles					
627206 OOE-Law-CLE-Reg Fees & Other					
640001 Travel - Mileage	2,295.12		207.20		
640002 Travel - Meals			223.39		65.00

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Acct & Description	SECTION I		SECTION II	
	N/A	N/A	Schedule 5.3	"Central Supply"
	4030206100 Conference Account	4030209999 Pass Through Funds	4030301000 Support Services Admin	4030302000 Bulk Paper Sales
				4030303000 Mail & Fleet Administration
640003 Travel - Lodging			912.82	263.76
640004 Travel - Other			69.80	4.00
640005 Travel - Commercial Transport			231.81	
640006 Travel - DOAS Motor Pool			565.33	58.16
648001 Real Estate Rentals			15,819.16	
651001 PD&F-Architect				
651002 PD&F-Attorney			150.00	
651003 PD&F-Consultant	2,135.08			
651004 PD&F-Board Member				
651008 PD&F-Actuary				
651010 PD&F-Other Fees				
651056 PD&F-Temporary Services				
652001 PD&F-Exp-Reimbursable Exp				
653001 Contracts - Local Governments				
653210 Contracts-Private-Consultant				
653600 Contracts - Other				
661001 Computer Bill-GTA Cust Bill				
663001 Software				479.76
663002 Software - Support and Maint				
671002 Telecom-Data-Wire/Cable-GTA				
671003 Telecom-Data-Data Net-GTA				
672001 TELECOM O-Phone-LOCAL SVC-GTA			1,114.53	10,327.74
672002 Telecom-O-Phone-Network-GTA				
672003 Telecom-O-Phone-Long Dist-GTA			24.33	685.89
672005 Telecom-Other-Pagers-GTA			157.33	360.00
672006 Telecom-Other-Radio-GTA				
672019 Telecommunications - Cellular				

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Acct & Description	SECTION I		SECTION II		
	N/A	N/A	Schedule 5.3	"Central Supply"	N/A
	4030206100 Conference Account	4030209999 Pass Through Funds	4030301000 Support Services Admin	4030302000 Bulk Paper Sales	4030303000 Mail & Fleet Administration
672020 Telecommunications-Other					
672051 Telecom-O-GTA-Sv for Rs-Long D					
761001 Indirect Cost				61,670.34	
762001 Indirect Cost-Contra Account			(243,983.29)		(16,981.07)
Services and Supplies	<u>52,026.41</u>	<u>-</u>	<u>(211,291.38)</u>	<u>2,246,030.62</u>	<u>330.85</u>
Depreciation					
Total Operating Expenses	\$ 52,026.41	\$ -	\$ 86.39	\$ 2,280,030.12	\$ 404.38
Operating Income (Loss)	\$ (4,571.59)	\$ -	\$ (86.39)	\$ 403,783.57	\$ (404.38)
Nonoperating Revenues (Expenses):					
461001 Interest Earned	37.66				
461050 Interest Earned - Ga. Fund One					
Interest and Other Investment Income	<u>37.66</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers:					
401001 Appropriation Allotment		25,341,647.00			
Transfers In	<u>-</u>	<u>25,341,647.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
750001 Transfers Out		(25,341,647.00)			
750100 Transfer Out -Sales Tax					

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Acct & Description	SECTION I		SECTION II		
	N/A	N/A	Schedule 5.3	"Central Supply"	N/A
	4030206100 Conference Account	4030209999 Pass Through Funds	4030301000 Support Services Admin	4030302000 Bulk Paper Sales	4030303000 Mail & Fleet Administration
<i>Transfers Out</i>	-	(25,341,647.00)	-	-	-
Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Assets				<u>\$ 403,783.57</u>	

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION II</u>	<u>SECTION II</u>	<u>SECTION I</u>	<u>SECTION II</u>
	<u>Schedule 6.3</u>	<u>"Mail Services"</u>	<u>"Courier Service"</u>	<u>Grantee</u>	<u>"Motor Vehicle Rentals"</u>
	<u>4030304100</u>	<u>4030304200 Mail</u>	<u>4030304300</u>	<u>4030305000 Post</u>	<u>4030306000</u>
	<u>Rapid Copy</u>	<u>Services</u>	<u>Courier Services</u>	<u>Office Operations</u>	<u>Motor Vehicle Rentals</u>
Operating Revenues:					
413010 Gen S&U Taxes-State Tax					
441003 S&S - Photocopies					
441017 S&S-Miscellaneous					
441330 S&S-DOAS-Central Supply					
441336 S&S-DOAS-Motor Vehicle Svcs					
441337 S&S-DOAS-Printing & Rapid Copy	150,000.00				
441340 S&S-DOAS-Sale-St Surplus Prop					
441341 S&S-DOAS-Sale-Fed Surplus Prop					
441342 S&S-DOAS-Courier Service			433,528.25		
441343 S&S-DOAS-Mail Service		427,517.08			
441344 S&S-DOAS-USPS Contract				138,416.74	
441347 S&S-DOAS-Admin Fees-Superior					
441349 S&S-DOAS-Risk Mgt-AF-S & O					
441356 S&S-DOAS-Motor Vehicle Rentals					864,756.38
441357 S&S-DOAS-MV Contract Maint					
441358 S&S-DOAS- Gross Surplus Sales					
441359 S&S-DOAS-Surplus Sales- Contra					
Sales and Services	<u>150,000.00</u>	<u>427,517.08</u>	<u>433,528.25</u>	<u>138,416.74</u>	<u>864,756.38</u>
468001 Other Revenue					
468140 O REV_DOAS_Purchasing Card Reb					
Other	-	-	-	-	-
Total Operating Revenues	\$ 150,000.00	\$ 427,517.08	\$ 433,528.25	\$ 138,416.74	\$ 864,756.38

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I	SECTION II	SECTION II	SECTION I	SECTION II
	Schedule 6.3	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"
	4030304100 Rapid Copy	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals
Operatings Expenses:					
510001 Regular Salaries	72,540.48	93,337.32	163,835.46	121,986.43	245,831.30
510002 Annual Leave Pay				999.80	
510003 Other Supplemental Pay				(151.46)	(717.78)
511001 Overtime					
513001 Temporary/Casual Labor				9,184.64	
514001 FICA - Regular	4,126.27	5,154.98	9,579.15	7,241.55	14,312.64
514002 FICA - Medicare	965.01	1,205.60	2,240.31	1,826.76	3,347.34
515001 Retirement - ERS	7,551.60	9,699.12	17,308.80	12,650.88	25,673.22
516001 Health Insurance	9,502.80	12,227.20	21,467.61	16,091.27	32,109.51
520001 Assessments by Merit System	342.00	855.00	1,539.00	855.00	1,539.00
Personal Services	95,028.16	122,479.22	215,970.33	170,684.87	322,095.23
612001 MV Expense - Gasoline					126,794.40
612003 MV Exp-Vehicle Repairs & Maint					80,226.24
612007 MV Expenses - Natural Gas	1,553.90	671.94			5,657.44
612008 MVE-Tags & Titles					
612009 MV Expenses - Inspection Fees					515.19
612010 MVE-DOAS Vehicle Program			30,089.11		
612099 MV Expenses - Other					130.50
613001 Printing & Publications-DOAS			61.66		141.39
613002 Printing & Publication-Outside	49.50				
613003 Print & Pub-Rapid Copy					
613100 Print & Pub-AG-Mkt Bulletin					
614001 S&M-Cleaning					3,223.60
614002 S&M-Computer					1,012.80

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I	SECTION II	SECTION II	SECTION I	SECTION II
	Schedule 6.3	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"
	4030304100 Rapid Copy	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals
614003 S&M-Office	505.60	1,623.89	55.60	1,361.99	2,846.47
614004 S&M-Building/Maintenance					
614005 S&M-Other	86.00		582.00	89.85	318.87
614007 S&M-Recycled Paper Products					
614009 S&M-Postage Meter/Postage		215.03			
614011 S&M-Postage-Mail/Express					
614013 S&M-Copier Usage					
614014 S&M-Uniforms & Related Items					119.98
614018 S&M-Training Supplies					
614025 S&M-Library Books					
614072 S&M-Merch Resale-Gasoline					
614180 S&M-DOAS-Merch-Resale-Cent Sup					
614181 S&M-DOAS-Merch-Resale-Postage		396,644.11			
615001 Repairs & Maintenance		1,972.00	16.00		2,836.16
615002 R&M - Maintenance Agreements		860.00		172.00	400.00
615003 R&M - Janitorial Services					
615004 R&M-Computers					3,307.10
615007 R&M-GBA Services	364.02			129.97	316.43
615008 R&M-Pest Control					
616001 Equip on Inv - not Capitalized					
616006 Equip Inv-not Capit-Computers					
616007 Equip inv-not Capit-Other Equi					
617001 Water and Sewage					
617002 Water and Sewage - Water					
618001 Energy - Electricity					
618200 Energy - Natural Gas					
618300 Energy - Liquid Gas					

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STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I	SECTION II	SECTION II	SECTION I	SECTION II
	Schedule 6.3	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"
	4030304100 Rapid Copy	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals
618400 Energy - Other					
619001 Rents OTRE-Equipment		6,367.62		1,257.12	2,785.20
619002 Rents OTRE-Parking					9,024.00
619003 Rents OTRE-Meeting Rooms					
619006 Rents OTRE-P.O. Box					
619099 Rents OTRE - Other		575.92	873.54		275.39
620001 I & B - Employee Blanket Bond	12.00	30.00	54.00	30.00	54.00
620002 I & B - Property	27.00				21.00
620003 I & B - Vehicle			3,772.53		63,294.79
620004 I & B - Other				750.00	
620006 I & B - Comprehensive Gen Liab					
622001 Freight				31.58	711.08
627001 OOE - Linen & Laundry Services					15.39
627002 OOE - Dues & Subscriptions	170.00				2,090.00
627003 OOE - Registration	1,194.00				553.00
627004 OOE - Advertising					
627005 OOE - Bank Charges					
627019 OOE-Testing & Certification					
627020 OOE-Legal Ads					
627021 OOE-Notary Costs					
627023 OOE-Garbage Collections					
627024 OOE-Credit Card Fees					
627049 OOE-Other	89.34	29.50	239.00	7.46	10,363.25
627186 OOE-DOAS-Merch Resale-Vehicles					
627206 OOE-Law-CLE-Reg Fees & Other					
640001 Travel - Mileage					
640002 Travel - Meals					

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STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I	SECTION II	SECTION II	SECTION I	SECTION II
	Schedule 6.3	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"
	4030304100 Rapid Copy	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals
640003 Travel - Lodging					
640004 Travel - Other					
640005 Travel - Commercial Transport					
640006 Travel - DOAS Motor Pool					39.76
648001 Real Estate Rentals	79,908.95	23,932.27		15,151.28	11,556.31
651001 PD&F-Architect					
651002 PD&F-Attorney					
651003 PD&F-Consultant					
651004 PD&F-Board Member					
651008 PD&F-Actuary					
651010 PD&F-Other Fees					
651056 PD&F-Temporary Services					
652001 PD&F-Exp-Reimbursable Exp					
653001 Contracts - Local Governments					
653210 Contracts-Private-Consultant					
653600 Contracts - Other					
661001 Computer Bill-GTA Cust Bill					
663001 Software					
663002 Software - Support and Maint					
671002 Telecom-Data-Wire/Cable-GTA					
671003 Telecom-Data-Data Net-GTA					
672001 TELECOM O-Phone-LOCAL SVC-GTA	3,250.96	635.30		5,070.60	5,462.70
672002 Telecom-O-Phone-Network-GTA					
672003 Telecom-O-Phone-Long Dist-GTA	46.91	88.08		48.96	134.55
672005 Telecom-Other-Pagers-GTA	260.17	110.66			314.21
672006 Telecom-Other-Radio-GTA			9,142.41		1,085.57
672019 Telecommunications - Cellular					

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STATEWIDE COST ALLOCATION PLAN
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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION II</u>	<u>SECTION II</u>	<u>SECTION I</u>	<u>SECTION II</u>
	<u>Schedule 6.3</u>	<u>"Mail Services"</u>	<u>"Courier Service"</u>	<u>Grantee</u>	<u>"Motor Vehicle Rentals"</u>
	<u>4030304100</u>	<u>4030304200 Mail</u>	<u>4030304300</u>	<u>4030305000 Post</u>	<u>4030306000</u>
	<u>Rapid Copy</u>	<u>Services</u>	<u>Courier Services</u>	<u>Office Operations</u>	<u>Motor Vehicle Rentals</u>
672020 Telecommunications-Other					
672051 Telecom-O-GTA-Sv for Rs-Long D					
761001 Indirect Cost	20,133.88	18,414.96	28,810.24	21,355.39	108,326.76
762001 Indirect Cost-Contra Account					
Services and Supplies	<u>107,652.23</u>	<u>452,171.28</u>	<u>73,696.09</u>	<u>45,456.20</u>	<u>443,953.53</u>
Depreciation					
Total Operating Expenses	<u>\$ 202,680.39</u>	<u>\$ 574,650.50</u>	<u>\$ 289,666.42</u>	<u>\$ 216,141.07</u>	<u>\$ 766,048.76</u>
Operating Income (Loss)	<u>\$ (52,680.39)</u>	<u>\$ (147,133.42)</u>	<u>\$ 143,861.83</u>	<u>\$ (77,724.33)</u>	<u>\$ 98,707.62</u>
Nonoperating Revenues (Expenses):					
461001 Interest Earned					
461050 Interest Earned - Ga. Fund One					
Interest and Other Investment Income	-	-	-	-	-
Other	-	-	-	-	-
Capital Contributions	-	-	-	-	-
Transfers:					
401001 Appropriation Allotment					
Transfers In	-	-	-	-	-
750001 Transfers Out					
750100 Transfer Out -Sales Tax					

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

	<u>SECTION I</u>	<u>SECTION II</u>	<u>SECTION II</u>	<u>SECTION I</u>	<u>SECTION II</u>
	<u>Schedule 6.3</u>	<u>"Mail Services"</u>	<u>"Courier Service"</u>	<u>Grantee</u>	<u>"Motor Vehicle Rentals"</u>
<u>Acct & Description</u>	<u>4030304100 Rapid Copy</u>	<u>4030304200 Mail Services</u>	<u>4030304300 Courier Services</u>	<u>4030305000 Post Office Operations</u>	<u>4030306000 Motor Vehicle Rentals</u>
<i>Transfers Out</i>	-	-	-	-	-
Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Assets		<u>\$ (147,133.42)</u>	<u>\$ 143,861.83</u>		<u>\$ 98,707.62</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION II</u>	<u>SECTION II</u>	<u>SECTION I</u>	<u>SECTION I</u>
	Schedule 7.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"	Schedule 18.3	Grantee
	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program
Operating Revenues:					
413010 Gen S&U Taxes-State Tax					13,304.50
441003 S&S - Photocopies					
441017 S&S-Miscellaneous					
441330 S&S-DOAS-Central Supply					
441336 S&S-DOAS-Motor Vehicle Svcs			170,474.30		
441337 S&S-DOAS-Printing & Rapid Copy					
441340 S&S-DOAS-Sale-St Surplus Prop				239.80	1,278,506.80
441341 S&S-DOAS-Sale-Fed Surplus Prop					
441342 S&S-DOAS-Courier Service					
441343 S&S-DOAS-Mail Service					
441344 S&S-DOAS-USPS Contract					
441347 S&S-DOAS-Admin Fees-Superior					
441349 S&S-DOAS-Risk Mgt-AF-S & O					
441356 S&S-DOAS-Motor Vehicle Rentals		(45.87)			
441357 S&S-DOAS-MV Contract Maint		319,091.02			
441358 S&S-DOAS- Gross Surplus Sales					1,595,040.63
441359 S&S-DOAS-Surplus Sales- Contra					(1,595,040.63)
Sales and Services	<u>-</u>	<u>319,045.15</u>	<u>170,474.30</u>	<u>239.80</u>	<u>1,291,811.30</u>
468001 Other Revenue					
468140 O REV_DOAS_Purchasing Card Reb					
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Revenues	<u>\$ -</u>	<u>\$ 319,045.15</u>	<u>\$ 170,474.30</u>	<u>\$ 239.80</u>	<u>\$ 1,291,811.30</u>

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DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION II</u>	<u>SECTION II</u>	<u>SECTION I</u>	<u>SECTION I</u>
	Schedule 7.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"	Schedule 18.3	Grantee
	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program
Operatings Expenses:					
510001 Regular Salaries	216,261.20	0.00		281,229.45	
510002 Annual Leave Pay					
510003 Other Supplemental Pay					
511001 Overtime					
513001 Temporary/Casual Labor					
514001 FICA - Regular	13,224.51	-		16,389.70	
514002 FICA - Medicare	3,092.84	0.00		3,833.08	
515001 Retirement - ERS	22,622.40	0.00		29,270.21	
516001 Health Insurance	28,330.15	0.00		36,841.05	
520001 Assessments by Merit System	1,599.75	36.75		2,052.00	
Personal Services	285,130.85	36.75	-	369,615.49	-
612001 MV Expense - Gasoline		144,522.63			
612003 MV Exp-Vehicle Repairs & Maint		73,191.29			
612007 MV Expenses - Natural Gas		5,641.90			
612008 MVE-Tags & Titles		-			
612009 MV Expenses - Inspection Fees					
612010 MVE-DOAS Vehicle Program		752.01			
612099 MV Expenses - Other					
613001 Printing & Publications-DOAS	2,335.58			4,879.04	
613002 Printing & Publication-Outside	1,521.98	24.75		1,610.18	
613003 Print & Pub-Rapid Copy					
613100 Print & Pub-AG-Mkt Bulletin					
614001 S&M-Cleaning				807.61	
614002 S&M-Computer					

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION II</u>	<u>SECTION II</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Schedule 7.3</u>	<u>"Motor Vehicle Maintenance"</u>	<u>"Motor Vehicle Petroleum"</u>	<u>Schedule 18.3</u>	<u>Grantee</u>
	<u>4030307000 Fleet Support Services</u>	<u>4030308000 MV Contract Maintenance</u>	<u>4030309000 Petroleum Operations</u>	<u>4030311000 Surplus & Supply Admin</u>	<u>4030312000 State Surplus Program</u>
614003 S&M-Office	3,352.14	119.09		4,868.67	
614004 S&M-Building/Maintenance				18.64	
614005 S&M-Other				1,293.44	55.00
614007 S&M-Recycled Paper Products					
614009 S&M-Postage Meter/Postage				989.31	
614011 S&M-Postage-Mail/Express					
614013 S&M-Copier Usage					
614014 S&M-Uniforms & Related Items				231.25	
614018 S&M-Training Supplies					
614025 S&M-Library Books					
614072 S&M-Merch Resale-Gasoline			165,636.78		
614180 S&M-DOAS-Merch-Resale-Cent Sup					
614181 S&M-DOAS-Merch-Resale-Postage					
615001 Repairs & Maintenance				22.30	
615002 R&M - Maintenance Agreements					
615003 R&M - Janitorial Services				4,029.96	
615004 R&M-Computers		183.87			
615007 R&M-GBA Services		416.85			
615008 R&M-Pest Control					
616001 Equip on Inv - not Capitalized					
616006 Equip Inv-not Capit-Computers					
616007 Equip inv-not Capit-Other Equi					
617001 Water and Sewage					
617002 Water and Sewage - Water					
618001 Energy - Electricity					
618200 Energy - Natural Gas					
618300 Energy - Liquid Gas					

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<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION II</u>	<u>SECTION II</u>	<u>SECTION I</u>	<u>SECTION I</u>
	Schedule 7.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"	Schedule 18.3	Grantee
	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program
618400 Energy - Other					
619001 Rents OTRE-Equipment					
619002 Rents OTRE-Parking					
619003 Rents OTRE-Meeting Rooms					
619006 Rents OTRE-P.O. Box					
619099 Rents OTRE - Other					
620001 I & B - Employee Blanket Bond	42.00	6.00		72.00	
620002 I & B - Property					
620003 I & B - Vehicle		1,676.68			
620004 I & B - Other					
620006 I & B - Comprehensive Gen Liab					
622001 Freight				17.61	
627001 OOE - Linen & Laundry Services	-			700.00	
627002 OOE - Dues & Subscriptions	760.00	1,069.85		786.95	
627003 OOE - Registration	934.00	78.00		424.00	
627004 OOE - Advertising				2,695.30	
627005 OOE - Bank Charges					
627019 OOE-Testing & Certification					
627020 OOE-Legal Ads					
627021 OOE-Notary Costs					
627023 OOE-Garbage Collections					
627024 OOE-Credit Card Fees					
627049 OOE-Other	252.00			4,061.03	
627186 OOE-DOAS-Merch Resale-Vehicles					
627206 OOE-Law-CLE-Reg Fees & Other					
640001 Travel - Mileage	-				
640002 Travel - Meals	178.00			33.00	

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Acct & Description	SECTION I	SECTION II	SECTION II	SECTION I	SECTION I
	Schedule 7.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"	Schedule 18.3	Grantee
	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program
640003 Travel - Lodging	537.42			209.88	
640004 Travel - Other	20.00			14.00	
640005 Travel - Commercial Transport					
640006 Travel - DOAS Motor Pool	179.93	45.87			
648001 Real Estate Rentals	17,415.16				
651001 PD&F-Architect					
651002 PD&F-Attorney					
651003 PD&F-Consultant	(26,840.00)				
651004 PD&F-Board Member					
651008 PD&F-Actuary					
651010 PD&F-Other Fees					
651056 PD&F-Temporary Services					
652001 PD&F-Exp-Reimbursable Exp					
653001 Contracts - Local Governments					
653210 Contracts-Private-Consultant					
653600 Contracts - Other					
661001 Computer Bill-GTA Cust Bill					
663001 Software					
663002 Software - Support and Maint					
671002 Telecom-Data-Wire/Cable-GTA					
671003 Telecom-Data-Data Net-GTA					
672001 TELECOM O-Phone-LOCAL SVC-GTA	1,915.87			995.50	
672002 Telecom-O-Phone-Network-GTA					
672003 Telecom-O-Phone-Long Dist-GTA	16.13			49.15	
672005 Telecom-Other-Pagers-GTA				120.00	
672006 Telecom-Other-Radio-GTA					
672019 Telecommunications - Cellular					

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<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION II</u>	<u>SECTION II</u>	<u>SECTION I</u>	<u>SECTION I</u>
	Schedule 7.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"	Schedule 18.3	Grantee
	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program
672020 Telecommunications-Other					
672051 Telecom-O-GTA-Sv for Rs-Long D	676.47				
761001 Indirect Cost	39,191.37	455.72			4,169.94
762001 Indirect Cost-Contra Account				(397,823.25)	
Services and Supplies	42,488.05	228,184.51	165,636.78	(368,894.43)	4,224.94
Depreciation					
Total Operating Expenses	\$ 327,618.90	\$ 228,221.26	\$ 165,636.78	\$ 721.06	\$ 4,224.94
Operating Income (Loss)	\$ (327,618.90)	\$ 90,823.89	\$ 4,837.52	\$ (481.26)	\$ 1,287,586.36
Nonoperating Revenues (Expenses):					
461001 Interest Earned					
461050 Interest Earned - Ga. Fund One					
Interest and Other Investment Income	-	-	-	-	-
Other	-	-	-	-	-
Capital Contributions	-	-	-	-	-
Transfers:					
401001 Appropriation Allotment	408,840.00				
Transfers In	408,840.00	-	-	-	-
750001 Transfers Out					
750100 Transfer Out -Sales Tax					(13,304.50)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION II</u>	<u>SECTION II</u>	<u>SECTION I</u>	<u>SECTION I</u>
	Schedule 7.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"	Schedule 18.3	Grantee
	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program
Transfers Out	-	-	-	-	(13,304.50)
Net Transfers	\$ 408,840.00	\$ -	\$ -	\$ -	\$ (13,304.50)
Change in Net Assets		\$ 90,823.89	\$ 4,837.52		

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STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
	4030312010 State Surplus Administration	4030312020 State Surplus - Atlanta	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	4030313000 Federal Surplus Program
<u>Acct & Description</u>					
Operating Revenues:					
413010 Gen S&U Taxes-State Tax					
441003 S&S - Photocopies					
441017 S&S-Miscellaneous					
441330 S&S-DOAS-Central Supply					
441336 S&S-DOAS-Motor Vehicle Svcs					
441337 S&S-DOAS-Printing & Rapid Copy					
441340 S&S-DOAS-Sale-St Surplus Prop	(3.00)				
441341 S&S-DOAS-Sale-Fed Surplus Prop					381,980.42
441342 S&S-DOAS-Courier Service					
441343 S&S-DOAS-Mail Service					
441344 S&S-DOAS-USPS Contract					
441347 S&S-DOAS-Admin Fees-Superior					
441349 S&S-DOAS-Risk Mgt-AF-S & O					
441356 S&S-DOAS-Motor Vehicle Rentals					
441357 S&S-DOAS-MV Contract Maint					
441358 S&S-DOAS- Gross Surplus Sales					
441359 S&S-DOAS-Surplus Sales- Contra					
Sales and Services	<u>(3.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>381,980.42</u>
468001 Other Revenue					
468140 O REV_DOAS_Purchasing Card Reb					
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Revenues	<u>\$ (3.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 381,980.42</u>

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DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I Grantee	SECTION I Grantee	SECTION I Grantee	SECTION I Grantee	SECTION I Grantee
	4030312010 State Surplus Administration	4030312020 State Surplus - Atlanta	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	4030313000 Federal Surplus Program
Operatings Expenses:					
510001 Regular Salaries		225,468.04	159,542.16	96,806.36	
510002 Annual Leave Pay		4,962.23		2,263.43	
510003 Other Supplemental Pay		(85.10)		(501.07)	
511001 Overtime				231.00	
513001 Temporary/Casual Labor				28,076.25	
514001 FICA - Regular		13,326.68	9,342.85	5,605.79	
514002 FICA - Medicare		3,116.73	2,185.01	1,721.47	
515001 Retirement - ERS		24,613.21	16,626.72	10,105.87	
516001 Health Insurance		30,175.21	20,900.16	12,912.65	
520001 Assessments by Merit System		2,223.00	1,026.00	855.00	
Personal Services	-	303,800.00	209,622.90	158,076.75	-
612001 MV Expense - Gasoline			228.00		
612003 MV Exp-Vehicle Repairs & Maint				295.57	
612007 MV Expenses - Natural Gas					
612008 MVE-Tags & Titles		1,762.00	288.00	324.00	
612009 MV Expenses - Inspection Fees					
612010 MVE-DOAS Vehicle Program	3,788.03	9,693.69			
612099 MV Expenses - Other		60.00			
613001 Printing & Publications-DOAS		171.65	171.65	171.65	
613002 Printing & Publication-Outside		2,401.21	49.50		
613003 Print & Pub-Rapid Copy					
613100 Print & Pub-AG-Mkt Bulletin					
614001 S&M-Cleaning		921.83		114.00	
614002 S&M-Computer	967.00			90.00	

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
Acct & Description	4030312010 State Surplus Administration	4030312020 State Surplus - Atlanta	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	4030313000 Federal Surplus Program
614003 S&M-Office		1,934.75	1,119.00	434.15	
614004 S&M-Building/Maintenance		3,434.10		174.65	
614005 S&M-Other		2,333.79	435.61	233.65	
614007 S&M-Recycled Paper Products					
614009 S&M-Postage Meter/Postage	892.69		123.20	432.65	
614011 S&M-Postage-Mail/Express				27.30	
614013 S&M-Copier Usage					
614014 S&M-Uniforms & Related Items		1,608.35			
614018 S&M-Training Supplies					
614025 S&M-Library Books					
614072 S&M-Merch Resale-Gasoline					
614180 S&M-DOAS-Merch-Resale-Cent Sup					
614181 S&M-DOAS-Merch-Resale-Postage					
615001 Repairs & Maintenance		1,824.78	2,004.41	8,089.08	
615002 R&M - Maintenance Agreements		460.00		645.75	
615003 R&M - Janitorial Services		3,584.19			
615004 R&M-Computers	208.00				
615007 R&M-GBA Services		510,400.00			
615008 R&M-Pest Control				180.00	
616001 Equip on Inv - not Capitalized					
616006 Equip Inv-not Capit-Computers	-		1,353.33	1,353.33	
616007 Equip inv-not Capit-Other Equi					
617001 Water and Sewage				355.54	
617002 Water and Sewage - Water				215.33	
618001 Energy - Electricity		15,055.39	5,481.10	5,459.77	-
618200 Energy - Natural Gas		39,804.53	1,370.62	1,056.30	
618300 Energy - Liquid Gas				435.11	

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004**

	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>
	4030312010 State Surplus Administration	4030312020 State Surplus - Atlanta	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	4030313000 Federal Surplus Program
<u>Acct & Description</u>					
618400 Energy - Other		2,066.00	522.36	1,185.09	
619001 Rents OTRE-Equipment	6,714.65	473.00	4,531.27	2,640.00	
619002 Rents OTRE-Parking					
619003 Rents OTRE-Meeting Rooms					
619006 Rents OTRE-P.O. Box					
619099 Rents OTRE - Other		201.83	227.12	3,096.95	
620001 I & B - Employee Blanket Bond		78.00	36.00	30.00	
620002 I & B - Property	902.00		1,461.00	1,798.00	
620003 I & B - Vehicle		2,095.85	1,676.68	1,257.51	
620004 I & B - Other	750.00				
620006 I & B - Comprehensive Gen Liab					
622001 Freight		2,558.98		500.30	
627001 OOE - Linen & Laundry Services				1,740.52	
627002 OOE - Dues & Subscriptions		67.50			
627003 OOE - Registration		333.00	195.00	195.00	
627004 OOE - Advertising				92.85	
627005 OOE - Bank Charges	2,381.54				
627019 OOE-Testing & Certification					
627020 OOE-Legal Ads					
627021 OOE-Notary Costs					
627023 OOE-Garbage Collections			1,717.69	2,988.62	
627024 OOE-Credit Card Fees	2,293.92				
627049 OOE-Other	2,646.00	774.25	1,464.12	963.31	
627186 OOE-DOAS-Merch Resale-Vehicles		8,500.00			
627206 OOE-Law-CLE-Reg Fees & Other					
640001 Travel - Mileage		196.28			
640002 Travel - Meals		78.00	83.00	191.00	

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SERVICE RECONCILIATION TO CAFR
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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
Acct & Description	4030312010 State Surplus Administration	4030312020 State Surplus - Atlanta	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	4030313000 Federal Surplus Program
640003 Travel - Lodging		337.08	347.26	612.98	
640004 Travel - Other		25.00			
640005 Travel - Commercial Transport		173.50			
640006 Travel - DOAS Motor Pool					
648001 Real Estate Rentals		34,828.48			
651001 PD&F-Architect					
651002 PD&F-Attorney					
651003 PD&F-Consultant					
651004 PD&F-Board Member					
651008 PD&F-Actuary					
651010 PD&F-Other Fees					
651056 PD&F-Temporary Services					
652001 PD&F-Exp-Reimbursable Exp					
653001 Contracts - Local Governments					
653210 Contracts-Private-Consultant					
653600 Contracts - Other					
661001 Computer Bill-GTA Cust Bill					
663001 Software					
663002 Software - Support and Maint					
671002 Telecom-Data-Wire/Cable-GTA					
671003 Telecom-Data-Data Net-GTA		11,598.90	3,068.50	5,489.88	
672001 TELECOM O-Phone-LOCAL SVC-GTA	1,462.00	502.50	1,585.70	2,051.55	
672002 Telecom-O-Phone-Network-GTA					
672003 Telecom-O-Phone-Long Dist-GTA	90.18	165.33	256.51	235.39	
672005 Telecom-Other-Pagers-GTA	120.00		120.00	120.00	
672006 Telecom-Other-Radio-GTA					
672019 Telecommunications - Cellular					

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
	4030312010 State Surplus Administration	4030312020 State Surplus - Atlanta	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	4030313000 Federal Surplus Program
<u>Acct & Description</u>					
672020 Telecommunications-Other					
672051 Telecom-O-GTA-Sv for Rs-Long D					
761001 Indirect Cost	7,066.91	338,079.33	74,868.31	62,951.37	
762001 Indirect Cost-Contra Account					
Services and Supplies	<u>30,282.92</u>	<u>998,583.07</u>	<u>104,784.94</u>	<u>108,228.15</u>	<u>-</u>
Depreciation					
Total Operating Expenses	<u>\$ 30,282.92</u>	<u>\$ 1,302,383.07</u>	<u>\$ 314,407.84</u>	<u>\$ 266,304.90</u>	<u>\$ -</u>
Operating Income (Loss)	<u>\$ (30,285.92)</u>	<u>\$ (1,302,383.07)</u>	<u>\$ (314,407.84)</u>	<u>\$ (266,304.90)</u>	<u>\$ 381,980.42</u>
Nonoperating Revenues (Expenses):					
461001 Interest Earned					2,149.10
461050 Interest Earned - Ga. Fund One					
Interest and Other Investment Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,149.10</u>
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers:					
401001 Appropriation Allotment					
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
750001 Transfers Out					
750100 Transfer Out -Sales Tax					

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
Acct & Description	4030312010 State Surplus Administration	4030312020 State Surplus - Atlanta	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	4030313000 Federal Surplus Program
<i>Transfers Out</i>	-	-	-	-	-
Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Assets					

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STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Schedule 10.3</u>
	4030313010	4030313020	4030313030	4030313040	4030401000
	Federal Surplus	Federal Surplus -	Federal Surplus -	Federal Surplus -	State
	Administration	Atlanta	Americus	Swainsboro	Purchasing
Operating Revenues:					
413010 Gen S&U Taxes-State Tax					
441003 S&S - Photocopies					
441017 S&S-Miscellaneous					
441330 S&S-DOAS-Central Supply					
441336 S&S-DOAS-Motor Vehicle Svcs					
441337 S&S-DOAS-Printing & Rapid Copy					
441340 S&S-DOAS-Sale-St Surplus Prop					
441341 S&S-DOAS-Sale-Fed Surplus Prop					
441342 S&S-DOAS-Courier Service					
441343 S&S-DOAS-Mail Service					
441344 S&S-DOAS-USPS Contract					
441347 S&S-DOAS-Admin Fees-Superior					
441349 S&S-DOAS-Risk Mgt-AF-S & O					
441356 S&S-DOAS-Motor Vehicle Rentals					
441357 S&S-DOAS-MV Contract Maint					
441358 S&S-DOAS- Gross Surplus Sales					
441359 S&S-DOAS-Surplus Sales- Contra					
Sales and Services	-	-	-	-	-
468001 Other Revenue					
468140 O REV_DOAS_Purchasing Card Reb					
Other	-	-	-	-	-
Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -

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SERVICE RECONCILIATION TO CAFR
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<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Schedule 10.3</u>
	<u>4030313010</u>	<u>4030313020</u>	<u>4030313030</u>	<u>4030313040</u>	<u>4030401000</u>
	<u>Federal Surplus</u>	<u>Federal Surplus -</u>	<u>Federal Surplus -</u>	<u>Federal Surplus -</u>	<u>State</u>
	<u>Administration</u>	<u>Atlanta</u>	<u>Americus</u>	<u>Swainsboro</u>	<u>Purchasing</u>
Operatings Expenses:					
510001 Regular Salaries		32,655.36	48,201.36		49,386.33
510002 Annual Leave Pay					
510003 Other Supplemental Pay					(199.06)
511001 Overtime					
513001 Temporary/Casual Labor					3,006.00
514001 FICA - Regular		1,799.13	2,766.86		2,926.72
514002 FICA - Medicare		420.76	647.08		727.55
515001 Retirement - ERS		3,399.60	4,996.56		5,281.56
516001 Health Insurance		4,277.76	6,314.40		6,443.48
520001 Assessments by Merit System		171.00	342.00	342.00	342.00
Personal Services	<u>-</u>	<u>42,723.61</u>	<u>63,268.26</u>	<u>342.00</u>	<u>67,914.58</u>
612001 MV Expense - Gasoline					
612003 MV Exp-Vehicle Repairs & Maint					
612007 MV Expenses - Natural Gas					
612008 MVE-Tags & Titles					
612009 MV Expenses - Inspection Fees					
612010 MVE-DOAS Vehicle Program	3,788.02	9,693.66			
612099 MV Expenses - Other					
613001 Printing & Publications-DOAS					18.54
613002 Printing & Publication-Outside					
613003 Print & Pub-Rapid Copy					
613100 Print & Pub-AG-Mkt Bulletin					
614001 S&M-Cleaning					
614002 S&M-Computer					

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Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Schedule 10.3
	4030313010	4030313020	4030313030	4030313040	4030401000
	Federal Surplus Administration	Federal Surplus - Atlanta	Federal Surplus - Americus	Federal Surplus - Swainsboro	State Purchasing
614003 S&M-Office					724.63
614004 S&M-Building/Maintenance					
614005 S&M-Other					21.80
614007 S&M-Recycled Paper Products					
614009 S&M-Postage Meter/Postage					422.86
614011 S&M-Postage-Mail/Express					
614013 S&M-Copier Usage					
614014 S&M-Uniforms & Related Items					
614018 S&M-Training Supplies					
614025 S&M-Library Books					
614072 S&M-Merch Resale-Gasoline					
614180 S&M-DOAS-Merch-Resale-Cent Sup					
614181 S&M-DOAS-Merch-Resale-Postage					
615001 Repairs & Maintenance		3,473.27	395.00	248.78	105.00
615002 R&M - Maintenance Agreements		20,819.43			
615003 R&M - Janitorial Services					
615004 R&M-Computers					
615007 R&M-GBA Services					
615008 R&M-Pest Control					
616001 Equip on Inv - not Capitalized					
616006 Equip Inv-not Capit-Computers					
616007 Equip inv-not Capit-Other Equi					
617001 Water and Sewage					
617002 Water and Sewage - Water					
618001 Energy - Electricity		6,278.02			
618200 Energy - Natural Gas		1,857.59			
618300 Energy - Liquid Gas					

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<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Schedule 10.3</u>
	<u>4030313010</u>	<u>4030313020</u>	<u>4030313030</u>	<u>4030313040</u>	<u>4030401000</u>
	<u>Federal Surplus</u>	<u>Federal Surplus -</u>	<u>Federal Surplus -</u>	<u>Federal Surplus -</u>	<u>State</u>
	<u>Administration</u>	<u>Atlanta</u>	<u>Americus</u>	<u>Swainsboro</u>	<u>Purchasing</u>
618400 Energy - Other					
619001 Rents OTRE-Equipment			482.50		
619002 Rents OTRE-Parking					
619003 Rents OTRE-Meeting Rooms					
619006 Rents OTRE-P.O. Box					
619099 Rents OTRE - Other					
620001 I & B - Employee Blanket Bond		6.00	12.00	12.00	12.00
620002 I & B - Property	2,000.00				
620003 I & B - Vehicle					
620004 I & B - Other	750.00				
620006 I & B - Comprehensive Gen Liab					
622001 Freight		7,050.00	10,865.00	15,851.50	18.84
627001 OOE - Linen & Laundry Services					-
627002 OOE - Dues & Subscriptions					29.85
627003 OOE - Registration					600.00
627004 OOE - Advertising					
627005 OOE - Bank Charges					
627019 OOE-Testing & Certification					
627020 OOE-Legal Ads					
627021 OOE-Notary Costs					
627023 OOE-Garbage Collections					
627024 OOE-Credit Card Fees					
627049 OOE-Other			38.50		8,378.00
627186 OOE-DOAS-Merch Resale-Vehicles			7,000.00		
627206 OOE-Law-CLE-Reg Fees & Other					
640001 Travel - Mileage					445.20
640002 Travel - Meals			1,364.50	963.00	136.00

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Schedule 10.3
	4030313010	4030313020	4030313030	4030313040	4030401000
Acct & Description	Federal Surplus Administration	Federal Surplus - Atlanta	Federal Surplus - Americus	Federal Surplus - Swainsboro	State Purchasing
640003 Travel - Lodging			1,917.49	1,694.65	583.10
640004 Travel - Other			5.00	8.50	14.00
640005 Travel - Commercial Transport					337.00
640006 Travel - DOAS Motor Pool					17.35
648001 Real Estate Rentals					34,076.44
651001 PD&F-Architect					
651002 PD&F-Attorney					
651003 PD&F-Consultant					
651004 PD&F-Board Member					
651008 PD&F-Actuary					
651010 PD&F-Other Fees					
651056 PD&F-Temporary Services					
652001 PD&F-Exp-Reimbursable Exp					
653001 Contracts - Local Governments					
653210 Contracts-Private-Consultant					
653600 Contracts - Other		1,886.86			
661001 Computer Bill-GTA Cust Bill					
663001 Software					
663002 Software - Support and Maint					
671002 Telecom-Data-Wire/Cable-GTA					
671003 Telecom-Data-Data Net-GTA					
672001 TELECOM O-Phone-LOCAL SVC-GTA		6,378.02		243.00	1,239.90
672002 Telecom-O-Phone-Network-GTA					
672003 Telecom-O-Phone-Long Dist-GTA		314.42		23.70	26.58
672005 Telecom-Other-Pagers-GTA		240.00			
672006 Telecom-Other-Radio-GTA					
672019 Telecommunications - Cellular					

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Schedule 10.3</u>
	<u>4030313010</u>	<u>4030313020</u>	<u>4030313030</u>	<u>4030313040</u>	<u>4030401000</u>
	<u>Federal Surplus</u>	<u>Federal Surplus -</u>	<u>Federal Surplus -</u>	<u>Federal Surplus -</u>	<u>State</u>
	<u>Administration</u>	<u>Atlanta</u>	<u>Americus</u>	<u>Swainsboro</u>	<u>Purchasing</u>
672020 Telecommunications-Other					
672051 Telecom-O-GTA-Sv for Rs-Long D					
761001 Indirect Cost	4,793.52	28,994.67	26,651.43	5,968.11	
762001 Indirect Cost-Contra Account					
Services and Supplies	<u>20,150.84</u>	<u>78,172.64</u>	<u>48,998.12</u>	<u>24,746.54</u>	<u>47,207.09</u>
Depreciation					
Total Operating Expenses	<u>\$ 20,150.84</u>	<u>\$ 120,896.25</u>	<u>\$ 112,266.38</u>	<u>\$ 25,088.54</u>	<u>\$ 115,121.67</u>
Operating Income (Loss)	<u>\$ (20,150.84)</u>	<u>\$ (120,896.25)</u>	<u>\$ (112,266.38)</u>	<u>\$ (25,088.54)</u>	<u>\$ (115,121.67)</u>
Nonoperating Revenues (Expenses):					
461001 Interest Earned					
461050 Interest Earned - Ga. Fund One					
Interest and Other Investment Income	-	-	-	-	-
Other	-	-	-	-	-
Capital Contributions	-	-	-	-	-
Transfers:					
401001 Appropriation Allotment					171,253.81
Transfers In	-	-	-	-	<u>171,253.81</u>
750001 Transfers Out					
750100 Transfer Out -Sales Tax					

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SERVICE RECONCILIATION TO CAFR
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	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Schedule 10.3</u>
<u>Acct & Description</u>	<u>4030313010</u> <u>Federal Surplus</u> <u>Administration</u>	<u>4030313020</u> <u>Federal Surplus -</u> <u>Atlanta</u>	<u>4030313030</u> <u>Federal Surplus -</u> <u>Americus</u>	<u>4030313040</u> <u>Federal Surplus -</u> <u>Swainsboro</u>	<u>4030401000</u> <u>State</u> <u>Purchasing</u>
<i>Transfers Out</i>	-	-	-	-	-
Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ 171,253.81
Change in Net Assets					

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STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 9.3	Schedule 10.3	Schedule 10.3	Schedule 10.3	Schedule 10.3
	4030402000 State	4030403000 State	4030403100	4030403200	4030403300
Acct & Description	Purchasing	Purchasing	Procurement	Statewide	Procurement
				Contracts	Support
Operating Revenues:					
413010 Gen S&U Taxes-State Tax					
441003 S&S - Photocopies		5,156.25			
441017 S&S-Miscellaneous		175.15			
441330 S&S-DOAS-Central Supply					
441336 S&S-DOAS-Motor Vehicle Svcs					
441337 S&S-DOAS-Printing & Rapid Copy					
441340 S&S-DOAS-Sale-St Surplus Prop					
441341 S&S-DOAS-Sale-Fed Surplus Prop					
441342 S&S-DOAS-Courier Service					
441343 S&S-DOAS-Mail Service					
441344 S&S-DOAS-USPS Contract					
441347 S&S-DOAS-Admin Fees-Superior					
441349 S&S-DOAS-Risk Mgt-AF-S & O					
441356 S&S-DOAS-Motor Vehicle Rentals					
441357 S&S-DOAS-MV Contract Maint					
441358 S&S-DOAS- Gross Surplus Sales					
441359 S&S-DOAS-Surplus Sales- Contra					
Sales and Services	-	5,331.40	-	-	-
468001 Other Revenue					
468140 O REV_DOAS_Purchasing Card Reb					
Other	-	-	-	-	-
Total Operating Revenues	\$ -	\$ 5,331.40	\$ -	\$ -	\$ -

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 9.3	Schedule 10.3	Schedule 10.3	Schedule 10.3	Schedule 10.3
	4030402000 State	4030403000 State	4030403100	4030403200	4030403300
Acct & Description	Purchasing	Purchasing	Procurement	Statewide Contracts	Procurement Support
Operatings Expenses:					
510001 Regular Salaries	236,400.04	260,669.73	444,085.14	455,624.47	180,053.21
510002 Annual Leave Pay	9,216.60		8,532.57		528.89
510003 Other Supplemental Pay		2,104.73	1,749.58		(373.24)
511001 Overtime					
513001 Temporary/Casual Labor	15,056.00				
514001 FICA - Regular	14,418.23	15,385.28	26,918.88	26,658.04	10,326.55
514002 FICA - Medicare	3,590.31	3,621.29	6,295.54	6,234.55	2,415.09
515001 Retirement - ERS	27,332.42	27,438.37	47,590.94	47,431.12	19,021.21
516001 Health Insurance	32,175.66	34,423.43	59,522.23	59,687.01	23,607.46
520001 Assessments by Merit System	855.00		2,736.00	2,394.00	1,625.25
Personal Services	339,044.26	343,642.83	597,430.88	598,029.19	237,204.42
612001 MV Expense - Gasoline					
612003 MV Exp-Vehicle Repairs & Maint					
612007 MV Expenses - Natural Gas					
612008 MVE-Tags & Titles					
612009 MV Expenses - Inspection Fees					
612010 MVE-DOAS Vehicle Program	1,368.73				
612099 MV Expenses - Other					
613001 Printing & Publications-DOAS	82.76	295.89	74.25	148.50	
613002 Printing & Publication-Outside	24.75		1,225.09	198.00	74.25
613003 Print & Pub-Rapid Copy					
613100 Print & Pub-AG-Mkt Bulletin					
614001 S&M-Cleaning	271.83				
614002 S&M-Computer					

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 9.3	Schedule 10.3	Schedule 10.3	Schedule 10.3	Schedule 10.3
Acct & Description	4030402000 State Purchasing	4030403000 State Purchasing	4030403100 Procurement	4030403200 Statewide Contracts	4030403300 Procurement Support
614003 S&M-Office	8,704.15		404.07	1,187.46	4,987.30
614004 S&M-Building/Maintenance					
614005 S&M-Other		85.00	1,140.71	1,995.00	1,675.56
614007 S&M-Recycled Paper Products					
614009 S&M-Postage Meter/Postage	3,546.78	1,044.11			
614011 S&M-Postage-Mail/Express					
614013 S&M-Copier Usage		19.01			
614014 S&M-Uniforms & Related Items					
614018 S&M-Training Supplies					
614025 S&M-Library Books					2,953.00
614072 S&M-Merch Resale-Gasoline					
614180 S&M-DOAS-Merch-Resale-Cent Sup					
614181 S&M-DOAS-Merch-Resale-Postage					
615001 Repairs & Maintenance	680.00				
615002 R&M - Maintenance Agreements					
615003 R&M - Janitorial Services					
615004 R&M-Computers		-			
615007 R&M-GBA Services		1,051.64			
615008 R&M-Pest Control					
616001 Equip on Inv - not Capitalized					
616006 Equip Inv-not Capit-Computers					
616007 Equip inv-not Capit-Other Equi					
617001 Water and Sewage					
617002 Water and Sewage - Water					
618001 Energy - Electricity					
618200 Energy - Natural Gas					
618300 Energy - Liquid Gas					

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Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 9.3	Schedule 10.3	Schedule 10.3	Schedule 10.3	Schedule 10.3
	4030402000 State Purchasing	4030403000 State Purchasing	4030403100 Procurement	4030403200 Statewide Contracts	4030403300 Procurement Support
618400 Energy - Other					
619001 Rents OTRE-Equipment	7,867.80	51,381.72			
619002 Rents OTRE-Parking					
619003 Rents OTRE-Meeting Rooms					
619006 Rents OTRE-P.O. Box					
619099 Rents OTRE - Other					
620001 I & B - Employee Blanket Bond	30.00		96.00	84.00	48.00
620002 I & B - Property	49.00				
620003 I & B - Vehicle	419.17				
620004 I & B - Other					
620006 I & B - Comprehensive Gen Liab					
622001 Freight	22.07	90.45			55.45
627001 OOE - Linen & Laundry Services					
627002 OOE - Dues & Subscriptions		-	29.28	23.28	1,419.31
627003 OOE - Registration	111.20	(451.68)	975.00	1,106.20	767.40
627004 OOE - Advertising					
627005 OOE - Bank Charges					
627019 OOE-Testing & Certification					
627020 OOE-Legal Ads					
627021 OOE-Notary Costs					
627023 OOE-Garbage Collections					
627024 OOE-Credit Card Fees					
627049 OOE-Other	3,379.96	1,299.80			22.38
627186 OOE-DOAS-Merch Resale-Vehicles					
627206 OOE-Law-CLE-Reg Fees & Other					
640001 Travel - Mileage	465.08	1,147.72	156.52	385.84	
640002 Travel - Meals	259.76	864.50	82.70	41.57	36.00

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	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Schedule 9.3</u>	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>
	4030402000 State	4030403000 State	4030403100	4030403200	4030403300
Acct & Description	Purchasing	Purchasing	Procurement	Statewide Contracts	Procurement Support
640003 Travel - Lodging	444.91	994.01	677.24	128.78	
640004 Travel - Other	3.00	6.00	81.72		
640005 Travel - Commercial Transport		20.00			307.00
640006 Travel - DOAS Motor Pool	15.28	949.80	596.07	917.04	
648001 Real Estate Rentals	15,996.00		29,584.29	24,548.34	16,919.97
651001 PD&F-Architect					
651002 PD&F-Attorney					
651003 PD&F-Consultant		-			
651004 PD&F-Board Member					
651008 PD&F-Actuary					
651010 PD&F-Other Fees				233.12	
651056 PD&F-Temporary Services					
652001 PD&F-Exp-Reimbursable Exp					
653001 Contracts - Local Governments					
653210 Contracts-Private-Consultant					
653600 Contracts - Other					
661001 Computer Bill-GTA Cust Bill					
663001 Software		-			
663002 Software - Support and Maint		-			
671002 Telecom-Data-Wire/Cable-GTA					
671003 Telecom-Data-Data Net-GTA					
672001 TELECOM O-Phone-LOCAL SVC-GTA	3,708.00	33,169.42			554.00
672002 Telecom-O-Phone-Network-GTA					
672003 Telecom-O-Phone-Long Dist-GTA	261.22	699.53			
672005 Telecom-Other-Pagers-GTA		2,086.00			110.83
672006 Telecom-Other-Radio-GTA					
672019 Telecommunications - Cellular					

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<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Schedule 9.3</u>	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>
	<u>4030402000 State</u>	<u>4030403000 State</u>	<u>4030403100</u>	<u>4030403200</u>	<u>4030403300</u>
	<u>Purchasing</u>	<u>Purchasing</u>	<u>Procurement</u>	<u>Statewide</u>	<u>Procurement</u>
				<u>Contracts</u>	<u>Support</u>
672020 Telecommunications-Other					
672051 Telecom-O-GTA-Sv for Rs-Long D					
761001 Indirect Cost					
762001 Indirect Cost-Contra Account					
Services and Supplies	<u>47,711.45</u>	<u>94,752.92</u>	<u>35,122.94</u>	<u>30,997.13</u>	<u>29,930.45</u>
Depreciation					
Total Operating Expenses	<u>\$ 386,755.71</u>	<u>\$ 438,395.75</u>	<u>\$ 632,553.82</u>	<u>\$ 629,026.32</u>	<u>\$ 267,134.87</u>
Operating Income (Loss)	<u>\$ (386,755.71)</u>	<u>\$ (433,064.35)</u>	<u>\$ (632,553.82)</u>	<u>\$ (629,026.32)</u>	<u>\$ (267,134.87)</u>
Nonoperating Revenues (Expenses):					
461001 Interest Earned					
461050 Interest Earned - Ga. Fund One					
Interest and Other Investment Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers:					
401001 Appropriation Allotment	387,979.38		983,346.12	778,150.47	417,510.34
Transfers In	<u>387,979.38</u>	<u>-</u>	<u>983,346.12</u>	<u>778,150.47</u>	<u>417,510.34</u>
750001 Transfers Out					
750100 Transfer Out -Sales Tax					

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	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Schedule 9.3</u>	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>
<u>Acct & Description</u>	<u>4030402000 State Purchasing</u>	<u>4030403000 State Purchasing</u>	<u>4030403100 Procurement</u>	<u>4030403200 Statewide Contracts</u>	<u>4030403300 Procurement Support</u>
<i>Transfers Out</i>	-	-	-	-	-
Net Transfers	\$ 387,979.38	\$ -	\$ 983,346.12	\$ 778,150.47	\$ 417,510.34
Change in Net Assets					

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	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>	<u>Schedule 4.3</u>	<u>Grantee</u>	<u>Grantee</u>
	<u>4030403400</u>	<u>4030403500</u>	<u>4030501000 Risk</u>	<u>4030502000</u>	<u>4030503000</u>
	<u>Training and</u>	<u>Purchasing Card</u>	<u>Management -</u>	<u>Property</u>	<u>Workers'Comp,</u>
	<u>Compliance</u>		<u>Admin</u>	<u>Insurance</u>	<u>Unemploy,</u>
				<u>Program</u>	<u>Indemn</u>
Operating Revenues:					
413010 Gen S&U Taxes-State Tax					
441003 S&S - Photocopies					
441017 S&S-Miscellaneous					(271,430.78)
441330 S&S-DOAS-Central Supply					
441336 S&S-DOAS-Motor Vehicle Svcs					
441337 S&S-DOAS-Printing & Rapid Copy					
441340 S&S-DOAS-Sale-St Surplus Prop					
441341 S&S-DOAS-Sale-Fed Surplus Prop					
441342 S&S-DOAS-Courier Service					
441343 S&S-DOAS-Mail Service					
441344 S&S-DOAS-USPS Contract					
441347 S&S-DOAS-Admin Fees-Superior					
441349 S&S-DOAS-Risk Mgt-AF-S & O			681,956.12	132,220.38	1,647,348.03
441356 S&S-DOAS-Motor Vehicle Rentals					
441357 S&S-DOAS-MV Contract Maint					
441358 S&S-DOAS- Gross Surplus Sales					
441359 S&S-DOAS-Surplus Sales- Contra					
Sales and Services	<u>-</u>	<u>-</u>	<u>681,956.12</u>	<u>132,220.38</u>	<u>1,375,917.25</u>
468001 Other Revenue			95.05		
468140 O REV_DOAS_Purchasing Card Reb		189,363.50			
Other	<u>-</u>	<u>189,363.50</u>	<u>95.05</u>	<u>-</u>	<u>-</u>
Total Operating Revenues	<u>\$ -</u>	<u>\$ 189,363.50</u>	<u>\$ 682,051.17</u>	<u>\$ 132,220.38</u>	<u>\$ 1,375,917.25</u>

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	Schedule 10.3	Schedule 10.3	Schedule 4.3	Grantee	Grantee
	4030403400	4030403500	4030501000 Risk	4030502000	4030503000
	Training and	Purchasing Card	Management -	Property	Workers'Comp,
	Compliance		Admin	Insurance	Unemploy,
				Program	Indemn
Operatings Expenses:					
510001 Regular Salaries	207,512.91	31,858.85	221,815.04	85,821.87	658,165.56
510002 Annual Leave Pay		5,449.16	1,553.07		6,486.37
510003 Other Supplemental Pay			2,700.00		
511001 Overtime					
513001 Temporary/Casual Labor			12,155.00		
514001 FICA - Regular	12,088.02	2,192.54	13,286.32	5,050.87	39,278.09
514002 FICA - Medicare	2,827.05	512.78	3,301.06	1,181.25	9,186.01
515001 Retirement - ERS	21,706.16	3,316.53	23,331.73	9,000.00	68,654.40
516001 Health Insurance	27,184.03	4,887.34	29,614.83	11,242.72	87,069.23
520001 Assessments by Merit System	939.75	342.00		586.52	3,442.24
Personal Services	<u>272,257.92</u>	<u>48,559.20</u>	<u>307,757.05</u>	<u>112,883.23</u>	<u>872,281.90</u>
612001 MV Expense - Gasoline					
612003 MV Exp-Vehicle Repairs & Maint					
612007 MV Expenses - Natural Gas					
612008 MVE-Tags & Titles					
612009 MV Expenses - Inspection Fees					
612010 MVE-DOAS Vehicle Program					
612099 MV Expenses - Other					
613001 Printing & Publications-DOAS	478.76		630.36	1,342.65	2,771.94
613002 Printing & Publication-Outside	74.25		664.50	913.30	107.14
613003 Print & Pub-Rapid Copy					
613100 Print & Pub-AG-Mkt Bulletin					
614001 S&M-Cleaning					
614002 S&M-Computer					

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	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>	<u>Schedule 4.3</u>	<u>Grantee</u>	<u>Grantee</u>
	<u>4030403400</u>	<u>4030403500</u>	<u>4030501000 Risk</u>	<u>4030502000</u>	<u>4030503000</u>
	<u>Training and</u>	<u>Purchasing Card</u>	<u>Management -</u>	<u>Property</u>	<u>Workers'Comp,</u>
	<u>Compliance</u>		<u>Admin</u>	<u>Insurance</u>	<u>Unemploy,</u>
				<u>Program</u>	<u>Indemn</u>
614003 S&M-Office	670.86		37,012.12	-	
614004 S&M-Building/Maintenance			158.14		
614005 S&M-Other	2,456.67		139.50	466.00	42.00
614007 S&M-Recycled Paper Products					
614009 S&M-Postage Meter/Postage			79,182.71		
614011 S&M-Postage-Mail/Express					
614013 S&M-Copier Usage			108.14		
614014 S&M-Uniforms & Related Items					338.10
614018 S&M-Training Supplies					
614025 S&M-Library Books	297.80				
614072 S&M-Merch Resale-Gasoline					
614180 S&M-DOAS-Merch-Resale-Cent Sup					
614181 S&M-DOAS-Merch-Resale-Postage					
615001 Repairs & Maintenance			300.00		
615002 R&M - Maintenance Agreements					
615003 R&M - Janitorial Services					
615004 R&M-Computers					
615007 R&M-GBA Services			875.31		335.05
615008 R&M-Pest Control					
616001 Equip on Inv - not Capitalized					
616006 Equip Inv-not Capit-Computers					
616007 Equip inv-not Capit-Other Equi					
617001 Water and Sewage					
617002 Water and Sewage - Water					
618001 Energy - Electricity					
618200 Energy - Natural Gas					
618300 Energy - Liquid Gas					

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	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>	<u>Schedule 4.3</u>	<u>Grantee</u>	<u>Grantee</u>
	<u>4030403400</u>	<u>4030403500</u>	<u>4030501000 Risk</u>	<u>4030502000</u>	<u>4030503000</u>
	<u>Training and</u>	<u>Purchasing Card</u>	<u>Management -</u>	<u>Property</u>	<u>Workers'Comp,</u>
	<u>Compliance</u>		<u>Admin</u>	<u>Insurance</u>	<u>Unemploy,</u>
				<u>Program</u>	<u>Indemn</u>
618400 Energy - Other					
619001 Rents OTRE-Equipment			13,049.51		
619002 Rents OTRE-Parking					
619003 Rents OTRE-Meeting Rooms					
619006 Rents OTRE-P.O. Box			126.00		126.00
619099 Rents OTRE - Other					
620001 I & B - Employee Blanket Bond	42.00	12.00		20.58	120.78
620002 I & B - Property					
620003 I & B - Vehicle					
620004 I & B - Other					
620006 I & B - Comprehensive Gen Liab					
622001 Freight	15.09		64.01	13.38	1,276.35
627001 OOE - Linen & Laundry Services					
627002 OOE - Dues & Subscriptions	2,093.28	23.28	15,352.75	101.75	1,223.77
627003 OOE - Registration	2,485.00		595.00		5,672.00
627004 OOE - Advertising					
627005 OOE - Bank Charges					
627019 OOE-Testing & Certification					
627020 OOE-Legal Ads					
627021 OOE-Notary Costs					
627023 OOE-Garbage Collections					
627024 OOE-Credit Card Fees					
627049 OOE-Other			6,593.76		2,226.56
627186 OOE-DOAS-Merch Resale-Vehicles					
627206 OOE-Law-CLE-Reg Fees & Other					
640001 Travel - Mileage	293.16	253.96	205.66		4,583.12
640002 Travel - Meals	394.68	63.00	369.91	28.59	379.80

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DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
<u>Schedule 10.3</u>	<u>Schedule 10.3</u>	<u>Schedule 4.3</u>	<u>Grantee</u>	<u>Grantee</u>
<u>4030403400</u>	<u>4030403500</u>	<u>4030501000 Risk</u>	<u>4030502000</u>	<u>4030503000</u>
<u>Training and</u>	<u>Purchasing Card</u>	<u>Management -</u>	<u>Property</u>	<u>Workers'Comp,</u>
<u>Compliance</u>	<u>Admin</u>	<u>Insurance</u>	<u>Program</u>	<u>Unemploy,</u>
<u>Acct & Description</u>	<u>Indemn</u>			
640003 Travel - Lodging	730.29	135.99	1,172.23	1,040.67
640004 Travel - Other	38.08	1.50	60.63	20.00
640005 Travel - Commercial Transport			1,986.10	161.47
640006 Travel - DOAS Motor Pool	2,159.61	556.68	237.14	143.33
648001 Real Estate Rentals	12,533.11	3,586.82		14,890.55
651001 PD&F-Architect				92,613.72
651002 PD&F-Attorney				
651003 PD&F-Consultant			5,117.39	199,999.94
651004 PD&F-Board Member				
651008 PD&F-Actuary				
651010 PD&F-Other Fees				
651056 PD&F-Temporary Services			145,886.51	345.60
652001 PD&F-Exp-Reimbursable Exp			48,000.00	77,256.45
653001 Contracts - Local Governments				
653210 Contracts-Private-Consultant				
653600 Contracts - Other				
661001 Computer Bill-GTA Cust Bill				
663001 Software				
663002 Software - Support and Maint				
671002 Telecom-Data-Wire/Cable-GTA				
671003 Telecom-Data-Data Net-GTA				
672001 TELECOM O-Phone-LOCAL SVC-GTA			14,925.80	805.75
672002 Telecom-O-Phone-Network-GTA				17,718.53
672003 Telecom-O-Phone-Long Dist-GTA			1,307.21	82.10
672005 Telecom-Other-Pagers-GTA			229.40	4,934.87
672006 Telecom-Other-Radio-GTA				182.00
672019 Telecommunications - Cellular				

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<u>Acct & Description</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>	<u>Schedule 4.3</u>	<u>Grantee</u>	<u>Grantee</u>
	<u>4030403400</u>	<u>4030403500</u>	<u>4030501000 Risk</u>	<u>4030502000</u>	<u>4030503000</u>
	<u>Training and</u>	<u>Purchasing Card</u>	<u>Management -</u>	<u>Property</u>	<u>Workers'Comp,</u>
	<u>Compliance</u>		<u>Admin</u>	<u>Insurance</u>	<u>Unemploy,</u>
				<u>Program</u>	<u>Indemn</u>
672020 Telecommunications-Other					
672051 Telecom-O-GTA-Sv for Rs-Long D					6,598.51
761001 Indirect Cost					
762001 Indirect Cost-Contra Account					
Services and Supplies	<u>24,762.64</u>	<u>4,633.23</u>	<u>374,349.79</u>	<u>19,337.15</u>	<u>420,496.44</u>
Depreciation					
Total Operating Expenses	<u>\$ 297,020.56</u>	<u>\$ 53,192.43</u>	<u>\$ 682,106.84</u>	<u>\$ 132,220.38</u>	<u>\$ 1,292,778.34</u>
Operating Income (Loss)	<u>\$ (297,020.56)</u>	<u>\$ 136,171.07</u>	<u>\$ (55.67)</u>	<u>\$ -</u>	<u>\$ 83,138.91</u>
Nonoperating Revenues (Expenses):					
461001 Interest Earned					
461050 Interest Earned - Ga. Fund One					
Interest and Other Investment Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers:					
401001 Appropriation Allotment	461,069.43	25,341.46			
Transfers In	<u>461,069.43</u>	<u>25,341.46</u>	<u>-</u>	<u>-</u>	<u>-</u>
750001 Transfers Out					
750100 Transfer Out -Sales Tax					

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SERVICE RECONCILIATION TO CAFR
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	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Schedule 10.3</u>	<u>Schedule 10.3</u>	<u>Schedule 4.3</u>	<u>Grantee</u>	<u>Grantee</u>
<u>Acct & Description</u>	<u>4030403400</u>	<u>4030403500</u>	<u>4030501000 Risk</u>	<u>4030502000</u>	<u>4030503000</u>
	<u>Training and</u>	<u>Purchasing Card</u>	<u>Management -</u>	<u>Property</u>	<u>Workers'Comp,</u>
	<u>Compliance</u>	<u></u>	<u>Admin</u>	<u>Insurance</u>	<u>Unemploy,</u>
	<u></u>	<u></u>	<u></u>	<u>Program</u>	<u>Indemn</u>
<i>Transfers Out</i>	-	-	-	-	-
Net Transfers	\$ 461,069.43	\$ 25,341.46	\$ -	\$ -	\$ -
Change in Net Assets					

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FISCAL YEAR ENDED JUNE 30, 2004

Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
	4030504000	4030505000	4030506000	4030507000	4030610000
	Liability	Unemployment	Loss	State	Governor's Small
	Insurance	Compensation	Control	Indemnification	Business Cntr
	Program	Prog	Program	Progr	Business Cntr
Operating Revenues:					
413010 Gen S&U Taxes-State Tax					
441003 S&S - Photocopies					
441017 S&S-Miscellaneous					
441330 S&S-DOAS-Central Supply					
441336 S&S-DOAS-Motor Vehicle Svcs					
441337 S&S-DOAS-Printing & Rapid Copy					
441340 S&S-DOAS-Sale-St Surplus Prop					
441341 S&S-DOAS-Sale-Fed Surplus Prop					
441342 S&S-DOAS-Courier Service					
441343 S&S-DOAS-Mail Service					
441344 S&S-DOAS-USPS Contract					
441347 S&S-DOAS-Admin Fees-Superior					
441349 S&S-DOAS-Risk Mgt-AF-S & O	204,492.04	1,473.19	5,778.42	14,832.74	
441356 S&S-DOAS-Motor Vehicle Rentals					
441357 S&S-DOAS-MV Contract Maint					
441358 S&S-DOAS- Gross Surplus Sales					
441359 S&S-DOAS-Surplus Sales- Contra					
Sales and Services	<u>204,492.04</u>	<u>1,473.19</u>	<u>5,778.42</u>	<u>14,832.74</u>	<u>-</u>
468001 Other Revenue					14,569.06
468140 O REV_DOAS_Purchasing Card Reb					
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,569.06</u>
Total Operating Revenues	<u>\$ 204,492.04</u>	<u>\$ 1,473.19</u>	<u>\$ 5,778.42</u>	<u>\$ 14,832.74</u>	<u>\$ 14,569.06</u>

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SERVICE RECONCILIATION TO CAFR
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Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
	4030504000	4030505000	4030506000	4030507000	4030610000
	Liability	Unemployment	Loss	State	Governor's Small
	Insurance	Compensation	Control	Indemnification	Business Cntr
	Program	Prog	Program	Progr	Business Cntr
Operatings Expenses:					
510001 Regular Salaries	134,738.30				240,521.04
510002 Annual Leave Pay					
510003 Other Supplemental Pay	2,236.29				
511001 Overtime					
513001 Temporary/Casual Labor					749.00
514001 FICA - Regular	8,049.18				14,239.60
514002 FICA - Medicare	1,882.46				3,341.08
515001 Retirement - ERS	14,026.44				25,171.92
516001 Health Insurance	17,943.56				31,507.92
520001 Assessments by Merit System	949.04	47.88	171.00	104.32	684.00
Personal Services	179,825.27	47.88	171.00	104.32	316,214.56
612001 MV Expense - Gasoline					
612003 MV Exp-Vehicle Repairs & Maint					
612007 MV Expenses - Natural Gas					
612008 MVE-Tags & Titles					
612009 MV Expenses - Inspection Fees					
612010 MVE-DOAS Vehicle Program					
612099 MV Expenses - Other					
613001 Printing & Publications-DOAS		208.07		534.23	94.63
613002 Printing & Publication-Outside				19.00	4,347.00
613003 Print & Pub-Rapid Copy					
613100 Print & Pub-AG-Mkt Bulletin					
614001 S&M-Cleaning					
614002 S&M-Computer					

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Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
	4030504000	4030505000		4030507000 GA	
	Liability	Unemployment		State	4030610000
	Insurance	Compensation	4030506000 Loss	Indemnification	Governor's Small
	Program	Prog	Control Program	Progr	Business Cntr
614003 S&M-Office					6,955.95
614004 S&M-Building/Maintenance					
614005 S&M-Other					1,396.20
614007 S&M-Recycled Paper Products					
614009 S&M-Postage Meter/Postage					386.86
614011 S&M-Postage-Mail/Express					
614013 S&M-Copier Usage					
614014 S&M-Uniforms & Related Items					
614018 S&M-Training Supplies					
614025 S&M-Library Books					
614072 S&M-Merch Resale-Gasoline					
614180 S&M-DOAS-Merch-Resale-Cent Sup					
614181 S&M-DOAS-Merch-Resale-Postage					
615001 Repairs & Maintenance					238.20
615002 R&M - Maintenance Agreements					
615003 R&M - Janitorial Services					
615004 R&M-Computers					
615007 R&M-GBA Services		28.65			
615008 R&M-Pest Control					
616001 Equip on Inv - not Capitalized					
616006 Equip Inv-not Capit-Computers					
616007 Equip inv-not Capit-Other Equi					
617001 Water and Sewage					
617002 Water and Sewage - Water					
618001 Energy - Electricity					
618200 Energy - Natural Gas					
618300 Energy - Liquid Gas					

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Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
	4030504000	4030505000		4030507000 GA	
	Liability	Unemployment		State	4030610000
	Insurance	Compensation	4030506000 Loss	Indemnification	Governor's Small
	Program	Prog	Control Program	Progr	Business Cntr
618400 Energy - Other					
619001 Rents OTRE-Equipment					4,964.50
619002 Rents OTRE-Parking					
619003 Rents OTRE-Meeting Rooms					
619006 Rents OTRE-P.O. Box				68.00	
619099 Rents OTRE - Other					
620001 I & B - Employee Blanket Bond	33.30	1.68	6.00	3.66	24.00
620002 I & B - Property					
620003 I & B - Vehicle					
620004 I & B - Other					100.00
620006 I & B - Comprehensive Gen Liab					
622001 Freight	69.10		15.56	8.32	146.10
627001 OOE - Linen & Laundry Services					
627002 OOE - Dues & Subscriptions			79.00		1,615.93
627003 OOE - Registration	60.00		835.00		3,387.05
627004 OOE - Advertising					10,000.00
627005 OOE - Bank Charges					
627019 OOE-Testing & Certification					
627020 OOE-Legal Ads					
627021 OOE-Notary Costs					
627023 OOE-Garbage Collections					
627024 OOE-Credit Card Fees					
627049 OOE-Other	7.46			11,373.22	8,298.11
627186 OOE-DOAS-Merch Resale-Vehicles					
627206 OOE-Law-CLE-Reg Fees & Other					
640001 Travel - Mileage	10.08				266.56
640002 Travel - Meals	13.50				410.09

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Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
	4030504000	4030505000		4030507000 GA	
	Liability	Unemployment		State	4030610000
	Insurance	Compensation	4030506000 Loss	Indemnification	Governor's Small
	Program	Prog	Control Program	Progr	Business Cntr
640003 Travel - Lodging					1,952.16
640004 Travel - Other	56.48				309.00
640005 Travel - Commercial Transport	133.00				563.70
640006 Travel - DOAS Motor Pool	159.79				1,983.17
648001 Real Estate Rentals	24,095.41	1,215.56	4,341.52	2,721.99	18,284.91
651001 PD&F-Architect					906.90
651002 PD&F-Attorney					
651003 PD&F-Consultant			330.34		1,760.00
651004 PD&F-Board Member					
651008 PD&F-Actuary					
651010 PD&F-Other Fees					
651056 PD&F-Temporary Services					
652001 PD&F-Exp-Reimbursable Exp					
653001 Contracts - Local Governments					
653210 Contracts-Private-Consultant					
653600 Contracts - Other					
661001 Computer Bill-GTA Cust Bill					
663001 Software					
663002 Software - Support and Maint					
671002 Telecom-Data-Wire/Cable-GTA					
671003 Telecom-Data-Data Net-GTA					
672001 TELECOM O-Phone-LOCAL SVC-GTA					8,037.64
672002 Telecom-O-Phone-Network-GTA					
672003 Telecom-O-Phone-Long Dist-GTA					244.63
672005 Telecom-Other-Pagers-GTA					350.33
672006 Telecom-Other-Radio-GTA					
672019 Telecommunications - Cellular					

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Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
	4030504000	4030505000	4030506000	4030507000	4030610000
	Liability	Unemployment	Loss	State	Governor's Small
	Insurance	Compensation	4030506000	Indemnification	Business Cntr
	Program	Prog	Control Program	Progr	Business Cntr
672020 Telecommunications-Other					
672051 Telecom-O-GTA-Sv for Rs-Long D					102.91
761001 Indirect Cost					
762001 Indirect Cost-Contra Account					
Services and Supplies	<u>24,666.77</u>	<u>1,425.31</u>	<u>5,607.42</u>	<u>14,728.42</u>	<u>77,126.53</u>
Depreciation					
Total Operating Expenses	<u>\$ 204,492.04</u>	<u>\$ 1,473.19</u>	<u>\$ 5,778.42</u>	<u>\$ 14,832.74</u>	<u>\$ 393,341.09</u>
Operating Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (378,772.03)</u>
Nonoperating Revenues (Expenses):					
461001 Interest Earned					
461050 Interest Earned - Ga. Fund One					
Interest and Other Investment Income	-	-	-	-	-
Other	-	-	-	-	-
Capital Contributions	-	-	-	-	-
Transfers:					
401001 Appropriation Allotment					199,708.68
Transfers In	-	-	-	-	<u>199,708.68</u>
750001 Transfers Out					
750100 Transfer Out -Sales Tax					

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	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>
<u>Acct & Description</u>	<u>4030504000</u>	<u>4030505000</u>	<u>4030506000</u>	<u>4030507000</u>	<u>4030610000</u>
	<u>Liability</u>	<u>Unemployment</u>	<u>Loss</u>	<u>State</u>	<u>Governor's Small</u>
	<u>Insurance</u>	<u>Compensation</u>	<u>Control Program</u>	<u>Indemnification</u>	<u>Business Cntr</u>
	<u>Program</u>	<u>Prog</u>	<u>Control Program</u>	<u>Progr</u>	<u>Business Cntr</u>
<i>Transfers Out</i>	-	-	-	-	-
Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ 199,708.68
Change in Net Assets					

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	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>
<u>Acct & Description</u>	<u>4030620000</u> <u>Mentor Protege</u> <u>Program</u>	<u>4030630000</u> <u>Agency Support</u>	<u>4030640000</u> <u>Small&Minority</u> <u>Busns. Outreach</u>	<u>4035201000</u> <u>Treasury</u> <u>Operations</u>	<u>4035300000</u> <u>State</u> <u>Properties</u> <u>Commission</u>
Operatings Revenues:					
413010 Gen S&U Taxes-State Tax					
441003 S&S - Photocopies					
441017 S&S-Miscellaneous				2,228,226.98	16,418.75
441330 S&S-DOAS-Central Supply					
441336 S&S-DOAS-Motor Vehicle Svcs					
441337 S&S-DOAS-Printing & Rapid Copy					
441340 S&S-DOAS-Sale-St Surplus Prop					
441341 S&S-DOAS-Sale-Fed Surplus Prop					
441342 S&S-DOAS-Courier Service					
441343 S&S-DOAS-Mail Service					
441344 S&S-DOAS-USPS Contract					
441347 S&S-DOAS-Admin Fees-Superior					
441349 S&S-DOAS-Risk Mgt-AF-S & O					
441356 S&S-DOAS-Motor Vehicle Rentals					
441357 S&S-DOAS-MV Contract Maint					
441358 S&S-DOAS- Gross Surplus Sales					
441359 S&S-DOAS-Surplus Sales- Contra					
Sales and Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,228,226.98</u>	<u>16,418.75</u>
468001 Other Revenue	25,000.00				9,851.25
468140 O REV_DOAS_Purchasing Card Reb					
Other	<u>25,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,851.25</u>
Total Operating Revenues	<u>\$ 25,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,228,226.98</u>	<u>\$ 26,270.00</u>

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
Acct & Description	4030620000 Mentor Protege Program	4030630000 Agency Support	4030640000 Small&Minority Busns. Outreach	4035201000 Treasury Operations	4035300000 State Properties Commission
Operatings Expenses:					
510001 Regular Salaries	178,907.04	44,460.72	52,914.48	1,041,192.58	360,792.50
510002 Annual Leave Pay					
510003 Other Supplemental Pay					6,466.24
511001 Overtime					
513001 Temporary/Casual Labor					
514001 FICA - Regular	10,849.28	2,695.99	3,106.42	56,354.82	19,291.07
514002 FICA - Medicare	2,537.33	630.51	726.51	14,233.54	5,118.91
515001 Retirement - ERS	18,624.48	4,628.40	5,508.48	108,645.22	37,960.13
516001 Health Insurance	23,436.72	5,824.32	6,931.68	136,396.34	48,110.87
520001 Assessments by Merit System	513.00	171.00	171.00	2,565.00	1,197.00
Personal Services	234,867.85	58,410.94	69,358.57	1,359,387.50	478,936.72
612001 MV Expense - Gasoline					
612003 MV Exp-Vehicle Repairs & Maint					
612007 MV Expenses - Natural Gas					
612008 MVE-Tags & Titles					
612009 MV Expenses - Inspection Fees					
612010 MVE-DOAS Vehicle Program					817.03
612099 MV Expenses - Other					
613001 Printing & Publications-DOAS		31.21	719.86		
613002 Printing & Publication-Outside	157.90		2,589.00		
613003 Print & Pub-Rapid Copy				155.00	
613100 Print & Pub-AG-Mkt Bulletin					
614001 S&M-Cleaning					
614002 S&M-Computer	889.92			12,077.84	125.38

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
Acct & Description	4030620000 Mentor Protege Program	4030630000 Agency Support	4030640000 Small&Minority Busns. Outreach	4035201000 Treasury Operations	4035300000 State Properties Commission
614003 S&M-Office	3,338.07		861.55	9,798.99	1,388.90
614004 S&M-Building/Maintenance					
614005 S&M-Other	250.48		55.50	9,344.06	207.85
614007 S&M-Recycled Paper Products					
614009 S&M-Postage Meter/Postage	148.11			3,884.98	849.77
614011 S&M-Postage-Mail/Express					
614013 S&M-Copier Usage					
614014 S&M-Uniforms & Related Items					
614018 S&M-Training Supplies					
614025 S&M-Library Books					
614072 S&M-Merch Resale-Gasoline					
614180 S&M-DOAS-Merch-Resale-Cent Sup					
614181 S&M-DOAS-Merch-Resale-Postage					
615001 Repairs & Maintenance				503.00	250.00
615002 R&M - Maintenance Agreements	(8.00)				1,019.39
615003 R&M - Janitorial Services					
615004 R&M-Computers				72,594.60	1,365.00
615007 R&M-GBA Services					
615008 R&M-Pest Control					
616001 Equip on Inv - not Capitalized				1,555.00	
616006 Equip Inv-not Capit-Computers				1,619.00	
616007 Equip inv-not Capit-Other Equi					
617001 Water and Sewage					
617002 Water and Sewage - Water					
618001 Energy - Electricity					
618200 Energy - Natural Gas					
618300 Energy - Liquid Gas					

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004**

	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>
<u>Acct & Description</u>	<u>4030620000 Mentor Protege Program</u>	<u>4030630000 Agency Support</u>	<u>4030640000 Small&Minority Busns. Outreach</u>	<u>4035201000 Treasury Operations</u>	<u>4035300000 State Properties Commission</u>
618400 Energy - Other					
619001 Rents OTRE-Equipment	958.90		22.52	4,981.32	
619002 Rents OTRE-Parking				248.00	801.77
619003 Rents OTRE-Meeting Rooms	17,197.76		29.34		
619006 Rents OTRE-P.O. Box					68.00
619099 Rents OTRE - Other					
620001 I & B - Employee Blanket Bond	18.00	6.00	6.00	90.00	72.00
620002 I & B - Property				-	
620003 I & B - Vehicle					
620004 I & B - Other				252,000.00	
620006 I & B - Comprehensive Gen Liab				445,120.00	
622001 Freight	125.65			68.37	
627001 OOE - Linen & Laundry Services		290.64	689.85		
627002 OOE - Dues & Subscriptions	4,399.96		1,680.00	9,031.06	39.00
627003 OOE - Registration	2,452.20		973.00	11,508.59	
627004 OOE - Advertising	5,000.00				
627005 OOE - Bank Charges					
627019 OOE-Testing & Certification					
627020 OOE-Legal Ads					3,018.00
627021 OOE-Notary Costs					
627023 OOE-Garbage Collections					
627024 OOE-Credit Card Fees					
627049 OOE-Other	5,266.90	60.00	3,538.77	4,236.95	1,122.67
627186 OOE-DOAS-Merch Resale-Vehicles					
627206 OOE-Law-CLE-Reg Fees & Other					
640001 Travel - Mileage	128.24			447.72	
640002 Travel - Meals	576.00		21.00	427.60	

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
Acct & Description	4030620000 Mentor Protege Program	4030630000 Agency Support	4030640000 Small&Minority Busns. Outreach	4035201000 Treasury Operations	4035300000 State Properties Commission
640003 Travel - Lodging	3,071.23		73.83	4,071.44	
640004 Travel - Other	244.70			164.75	
640005 Travel - Commercial Transport	791.48		262.21	2,258.10	
640006 Travel - DOAS Motor Pool	512.66		635.41		
648001 Real Estate Rentals	19,519.71		1,492.32	48,361.21	32,917.13
651001 PD&F-Architect	-				
651002 PD&F-Attorney					
651003 PD&F-Consultant	3,520.00			2,792.37	
651004 PD&F-Board Member					
651008 PD&F-Actuary					
651010 PD&F-Other Fees			957.38		6,363.75
651056 PD&F-Temporary Services					
652001 PD&F-Exp-Reimbursable Exp					
653001 Contracts - Local Governments	-			22,150.00	
653210 Contracts-Private-Consultant	49,225.00				
653600 Contracts - Other	15,989.95			196,945.00	
661001 Computer Bill-GTA Cust Bill				44.05	
663001 Software				3,634.59	
663002 Software - Support and Maint				-	
671002 Telecom-Data-Wire/Cable-GTA					
671003 Telecom-Data-Data Net-GTA					
672001 TELECOM O-Phone-LOCAL SVC-GTA	-			30,396.78	3,619.50
672002 Telecom-O-Phone-Network-GTA					
672003 Telecom-O-Phone-Long Dist-GTA				815.55	70.51
672005 Telecom-Other-Pagers-GTA				756.00	15.30
672006 Telecom-Other-Radio-GTA					
672019 Telecommunications - Cellular				604.95	1,240.48

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee
Acct & Description	4030620000 Mentor Protege Program	4030630000 Agency Support	4030640000 Small&Minority Busns. Outreach	4035201000 Treasury Operations	4035300000 State Properties Commission
672020 Telecommunications-Other				374.03	
672051 Telecom-O-GTA-Sv for Rs-Long D				1,082.58	
761001 Indirect Cost					
762001 Indirect Cost-Contra Account					
Services and Supplies	<u>133,774.82</u>	<u>387.85</u>	<u>14,607.54</u>	<u>1,154,143.48</u>	<u>55,371.43</u>
Depreciation					
Total Operating Expenses	<u>\$ 368,642.67</u>	<u>\$ 58,798.79</u>	<u>\$ 83,966.11</u>	<u>\$ 2,513,530.98</u>	<u>\$ 534,308.15</u>
Operating Income (Loss)	<u>\$ (343,642.67)</u>	<u>\$ (58,798.79)</u>	<u>\$ (83,966.11)</u>	<u>\$ (285,304.00)</u>	<u>\$ (508,038.15)</u>
Nonoperating Revenues (Expenses):					
461001 Interest Earned					
461050 Interest Earned - Ga. Fund One					
Interest and Other Investment Income	-	-	-	-	-
Other	-	-	-	-	-
Capital Contributions	-	-	-	-	-
Transfers:					
401001 Appropriation Allotment	440,039.96	122,699.95	148,001.42	362,649.00	612,461.00
Transfers In	<u>440,039.96</u>	<u>122,699.95</u>	<u>148,001.42</u>	<u>362,649.00</u>	<u>612,461.00</u>
750001 Transfers Out					
750100 Transfer Out -Sales Tax					

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>	<u>SECTION I</u>
	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>	<u>Grantee</u>
<u>Acct & Description</u>	4030620000 Mentor Protege Program	4030630000 Agency Support	4030640000 Small&Minority Busns. Outreach	4035201000 Treasury Operations	4035300000 State Properties Commission
<i>Transfers Out</i>	-	-	-	-	-
Net Transfers	\$ 440,039.96	\$ 122,699.95	\$ 148,001.42	\$ 362,649.00	\$ 612,461.00
Change in Net Assets					

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>Total</u>	<u>Adjusting Journal Entries for CAFR</u>	<u>Unreconcilable Items</u>	<u>Totals per CAFR</u>
Operating Revenues:				
413010 Gen S&U Taxes-State Tax	13,304.50			
441003 S&S - Photocopies	5,278.75			
441017 S&S-Miscellaneous	2,295,275.70			
441330 S&S-DOAS-Central Supply	2,683,813.69			
441336 S&S-DOAS-Motor Vehicle Svcs	170,474.30			
441337 S&S-DOAS-Printing & Rapid Copy	150,000.00			
441340 S&S-DOAS-Sale-St Surplus Prop	1,278,743.60			
441341 S&S-DOAS-Sale-Fed Surplus Prop	381,980.42			
441342 S&S-DOAS-Courier Service	433,528.25			
441343 S&S-DOAS-Mail Service	427,517.08			
441344 S&S-DOAS-USPS Contract	138,416.74			
441347 S&S-DOAS-Admin Fees-Superior	299,164.68			
441349 S&S-DOAS-Risk Mgt-AF-S & O	3,929,848.32			
441356 S&S-DOAS-Motor Vehicle Rentals	864,710.51			
441357 S&S-DOAS-MV Contract Maint	319,091.02			
441358 S&S-DOAS- Gross Surplus Sales	1,595,040.63			
441359 S&S-DOAS-Surplus Sales- Contra	(1,595,040.63)			
Sales and Services	<u>13,391,147.56</u>	<u>(438,305.53)</u> (a),(b)	<u>13,219.97</u>	<u>12,966,062</u>
468001 Other Revenue	60,239.49			
468140 O REV_DOAS_Purchasing Card Reb	189,363.50			
Other	<u>249,602.99</u>		<u>60,000.01</u>	<u>309,603</u>
Total Operating Revenues	<u>\$ 13,640,750.55</u>	<u>\$ (438,305.53)</u>	<u>\$ 73,219.98</u>	1% <u>\$ 13,275,665</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>Total</u>	<u>Adjusting Journal Entries for CAFR</u>	<u>Unreconcilable Items</u>	<u>Totals per CAFR</u>
Operatings Expenses:				
510001 Regular Salaries	9,754,294.74			
510002 Annual Leave Pay	63,656.26			
510003 Other Supplemental Pay	15,401.42			
511001 Overtime	231.00			
513001 Temporary/Casual Labor	68,226.89			
514001 FICA - Regular	567,850.67			
514002 FICA - Medicare	136,155.74			
515001 Retirement - ERS	1,033,962.44			
516001 Health Insurance	1,288,173.33			
520001 Assessments by Merit System	44,118.00			
Personal Services	<u>12,972,070.49</u>	<u>(72,114.86)</u> (c),(d)	<u>-</u>	<u>12,899,956</u>
612001 MV Expense - Gasoline	271,545.03			
612003 MV Exp-Vehicle Repairs & Maint	153,713.10			
612007 MV Expenses - Natural Gas	13,525.18			
612008 MVE-Tags & Titles	2,374.00			
612009 MV Expenses - Inspection Fees	515.19			
612010 MVE-DOAS Vehicle Program	61,223.53			
612099 MV Expenses - Other	190.50			
613001 Printing & Publications-DOAS	17,127.21			
613002 Printing & Publication-Outside	17,486.55			
613003 Print & Pub-Rapid Copy	155.00			
613100 Print & Pub-AG-Mkt Bulletin	1,886.90			
614001 S&M-Cleaning	5,513.09			
614002 S&M-Computer	49,833.57			

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>Total</u>	<u>Adjusting Journal Entries for CAFR</u>	<u>Unreconcilable Items</u>	<u>Totals per CAFR</u>
614003 S&M-Office	114,858.30			
614004 S&M-Building/Maintenance	3,798.59			
614005 S&M-Other	39,430.27			
614007 S&M-Recycled Paper Products	15.00			
614009 S&M-Postage Meter/Postage	96,387.25			
614011 S&M-Postage-Mail/Express	27.30			
614013 S&M-Copier Usage	338.34			
614014 S&M-Uniforms & Related Items	4,290.35			
614018 S&M-Training Supplies	803.91			
614025 S&M-Library Books	5,167.87			
614072 S&M-Merch Resale-Gasoline	165,636.78			
614180 S&M-DOAS-Merch-Resale-Cent Sup	1,902,944.57			
614181 S&M-DOAS-Merch-Resale-Postage	396,644.11			
615001 Repairs & Maintenance	24,054.26			
615002 R&M - Maintenance Agreements	26,328.57			
615003 R&M - Janitorial Services	7,614.15			
615004 R&M-Computers	301,316.13			
615007 R&M-GBA Services	653,749.98			
615008 R&M-Pest Control	180.00			
616001 Equip on Inv - not Capitalized	30,644.17			
616006 Equip Inv-not Capit-Computers	214,072.55			
616007 Equip inv-not Capit-Other Equi	2,678.20			
617001 Water and Sewage	355.54			
617002 Water and Sewage - Water	215.33			
618001 Energy - Electricity	32,274.28			
618200 Energy - Natural Gas	44,089.04			
618300 Energy - Liquid Gas	435.11			

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>Total</u>	<u>Adjusting Journal Entries for CAFR</u>	<u>Unreconcilable Items</u>	<u>Totals per CAFR</u>
618400 Energy - Other	3,773.45			
619001 Rents OTRE-Equipment	143,105.07			
619002 Rents OTRE-Parking	10,161.77			
619003 Rents OTRE-Meeting Rooms	37,823.45			
619006 Rents OTRE-P.O. Box	514.00			
619099 Rents OTRE - Other	5,690.75			
620001 I & B - Employee Blanket Bond	1,578.00			
620002 I & B - Property	8,266.00			
620003 I & B - Vehicle	74,612.38			
620004 I & B - Other	255,100.00			
620006 I & B - Comprehensive Gen Liab	445,120.00			
622001 Freight	155,195.36			
627001 OOE - Linen & Laundry Services	3,436.40			
627002 OOE - Dues & Subscriptions	48,988.75			
627003 OOE - Registration	61,485.56			
627004 OOE - Advertising	17,788.15			
627005 OOE - Bank Charges	4,250.10			
627019 OOE-Testing & Certification	7,595.25			
627020 OOE-Legal Ads	3,414.00			
627021 OOE-Notary Costs	15.00			
627023 OOE-Garbage Collections	4,706.31			
627024 OOE-Credit Card Fees	37,690.60			
627049 OOE-Other	89,276.99			
627186 OOE-DOAS-Merch Resale-Vehicles	15,500.00			
627206 OOE-Law-CLE-Reg Fees & Other	208.00			
640001 Travel - Mileage	12,013.58			
640002 Travel - Meals	7,515.50			

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>Total</u>	<u>Adjusting Journal Entries for CAFR</u>	<u>Unreconcilable Items</u>	<u>Totals per CAFR</u>
640003 Travel - Lodging	24,078.82			
640004 Travel - Other	1,236.79			
640005 Travel - Commercial Transport	7,975.77			
640006 Travel - DOAS Motor Pool	11,317.39			
648001 Real Estate Rentals	806,970.78			
651001 PD&F-Architect	906.90			
651002 PD&F-Attorney	150.00			
651003 PD&F-Consultant	1,234,163.93			
651004 PD&F-Board Member	48,188.37			
651008 PD&F-Actuary	1,678.75			
651010 PD&F-Other Fees	7,554.25			
651056 PD&F-Temporary Services	230,834.64			
652001 PD&F-Exp-Reimbursable Exp	48,198.99			
653001 Contracts - Local Governments	22,150.00			
653210 Contracts-Private-Consultant	49,225.00			
653600 Contracts - Other	204,821.81			
661001 Computer Bill-GTA Cust Bill	133,320.36			
663001 Software	194,108.97			
663002 Software - Support and Maint	44,605.60			
671002 Telecom-Data-Wire/Cable-GTA	250.00			
671003 Telecom-Data-Data Net-GTA	22,026.67			
672001 TELECOM O-Phone-LOCAL SVC-GTA	192,254.17			
672002 Telecom-O-Phone-Network-GTA	15,576.94			
672003 Telecom-O-Phone-Long Dist-GTA	12,068.28			
672005 Telecom-Other-Pagers-GTA	9,510.06			
672006 Telecom-Other-Radio-GTA	10,227.98			
672019 Telecommunications - Cellular	4,878.48			

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>Total</u>	<u>Adjusting Journal Entries for CAFR</u>	<u>Unreconcilable Items</u>	<u>Totals per CAFR</u>
672020 Telecommunications-Other	1,036.89			
672051 Telecom-O-GTA-Sv for Rs-Long D	8,460.47			
761001 Indirect Cost	851,902.25			
762001 Indirect Cost-Contra Account	(851,902.25)			
Services and Supplies	9,466,040.28	(2,011,523.04) (e)-(k)	82,299.76	7,536,817
Depreciation	-	3,904,152.68 (l)	-	3,904,153
Total Operating Expenses	\$ 22,438,110.77	\$ 1,820,514.78	\$ 82,299.76	0% \$ 24,340,925
Operating Income (Loss)	\$ (8,797,360.22)	\$ (2,258,820.31)	\$ (9,079.78)	0% \$ (11,065,260)
Nonoperating Revenues (Expenses):				
461001 Interest Earned	2,186.76	(13,737.00) (m)		
461050 Interest Earned - Ga. Fund One	31,391.01	2,825.72 (n)		
Interest and Other Investment Income	33,577.77	(10,911.28)	(5,107.49)	-29% 17,559
Other	-	(218,593.68) (o)	-	(218,594)
Capital Contributions	-	135,127.15 (p)	-	\$ 135,127
Transfers:				
401001 Appropriation Allotment	35,090,645.00			
Transfers In	35,090,645.00	-	-	35,090,645
750001 Transfers Out	(25,341,647.00)			
750100 Transfer Out -Sales Tax	(13,304.50)			

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004

<u>Acct & Description</u>	<u>Total</u>	<u>Adjusting Journal Entries for CAFR</u>	<u>Unreconcilable Items</u>	<u>Totals per CAFR</u>
<i>Transfers Out</i>	<u>(25,354,951.50)</u>	<u>(1,138,136.61)</u> (q)-(s)	<u>-</u>	<u>(26,493,088)</u>
Net Transfers	<u>\$ 9,735,693.50</u>			<u>\$ 8,597,557</u>
Change in Net Assets	<u>\$ 10,741,182.32</u>	<u>\$ (3,502,246.01)</u>	<u>\$ (14,187.27)</u>	1% <u>\$ (2,533,611)</u>

**STATE OF GEORGIA
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATIONS TO CAFR
FISCAL YEAR ENDED JUNE 30, 2004**

Notes:

- (a) Adjustments to fund balance for prior year revenues - (\$425,722.19)
- (b) Accrue revenue for payment received in FY 05 - (\$12,583.34)
- (c) Record current year compensated absence activity - (\$75,789.86)
- (d) Reclassify board member per diem to salaries - \$3,675.00
- (e) Reverse prior year encumbrances - \$1,772,699.40
- (f) Adjustments to fund balance for prior year expenditures - (\$125,337.34)
- (g) Remove encumbrances from budget basis amount to conform to GAAP - (\$2,494,251.46)
- (h) Remove Office of Administrative Hearings and College Savings Program adjustments - (\$1,177,165.14)
- (i) Reclassify board member per diem to travel - (\$3,675.00)
- (j) Reconcile transfer amounts for contract expenses - \$2,902.00
- (k) Remove unconfirmed transfer - \$13,304.50
- (l) Record current year depreciation expense - \$3,904,152.68
- (m) Adjust fund balance per CAFR Report for prior year audit entry - (\$13,737)
- (n) Record interest and tie beginning GAAP balance to ending budgetary balance - \$2,825.72
- (o) Record loss on retirement of capital assets during the year - (\$218,593.68)
- (p) Record donated capital assets - \$135,127.15
- (q) Transfer to General Fund surplus appropriation allotments - \$1,154,343.11
- (r) Reconcile transfer amounts for contract expenses - (\$2,902.00)
- (s) Remove unconfirmed transfer - (\$13,304.50)

State of Georgia

Statement of Revenues, Expenses, and Changes in Fund Net Assets Proprietary Funds For the Fiscal Year Ended June 30, 2004

	Business-Type Activities			- Enterprise Funds		Governmental Activities - Internal Service Funds
	Major Funds			Nonmajor Fund	Total	
	Higher Education Fund	State Employees' Health Benefit Plan	Unemployment Compensation Fund	Georgia Technology Authority		
Operating Revenues:						
Grants and Contributions/Premiums	\$ 1,257,218,585	\$ 1,729,565,583	\$ 706,854,752	\$ —	\$ 3,693,638,920	\$ 49,921,775
Rents and Royalties	1,862,661	—	—	—	1,862,661	37,040,218
Sales and Services	1,204,069,267	—	—	198,869,244	1,402,938,511	56,434,220
Other	144,057,225	—	121,452	—	144,178,677	12,543,756
Total Operating Revenues	\$ 2,607,207,738	\$ 1,729,565,583	\$ 706,976,204	\$ 198,869,244	\$ 5,242,618,769	\$ 155,939,969
Operating Expenses:						
Personal Services	\$ 2,778,194,090	\$ 3,337,039	\$ —	\$ 48,856,599	\$ 2,830,387,728	\$ 43,747,393
Services and Supplies	1,679,781,728	516,632,605	—	129,026,057	2,325,440,390	86,440,969
Benefits	—	1,330,155,729	877,555,002	—	2,207,710,731	23,261,000
Claims and Judgments	—	—	—	—	0	131,539,668
Depreciation	233,340,818	—	—	18,605,265	251,946,083	15,300,257
Total Operating Expenses	\$ 4,691,316,636	\$ 1,850,125,373	\$ 877,555,002	\$ 196,487,921	\$ 7,615,484,932	\$ 300,289,287
Operating Income (Loss)	\$ (2,084,108,898)	\$ (120,559,790)	\$ (170,578,798)	\$ 2,381,323	\$ (2,372,866,163)	\$ (144,349,318)
Nonoperating Revenues (Expenses):						
Grants and Contributions	\$ 167,106,757	\$ —	\$ —	\$ —	\$ 167,106,757	\$ —
Interest and Other Investment Income	11,648,307	5,345,181	40,945,956	707,020	58,646,464	80,188,618
Interest Expense	(22,701,940)	—	—	(257,636)	(22,959,576)	—
Other	(21,224,127)	—	—	(781,822)	(22,005,949)	2,616,369
Total Nonoperating Revenues (Expenses)	\$ 134,828,997	\$ 5,345,181	\$ 40,945,956	\$ (332,438)	\$ 180,787,696	\$ 82,804,987
Income (Loss) Before Contributions and Transfers	\$ (1,949,279,901)	\$ (115,214,609)	\$ (129,632,842)	\$ 2,048,885	\$ (2,192,078,467)	\$ (61,544,331)
Capital Contributions	\$ 490,648,028	\$ —	\$ —	\$ 149,384	\$ 490,797,412	\$ 5,394,674
Transfers:						
Transfers In	\$ 1,934,003,047	\$ 34,000,000	\$ —	\$ 21,171,786	\$ 1,989,174,833	\$ 35,090,645
Transfers Out	(14,484,772)	—	—	(20,448,100)	(34,932,872)	(29,755,188)
Net Transfers	\$ 1,919,518,275	\$ 34,000,000	\$ 0	\$ 723,686	\$ 1,954,241,961	\$ 5,335,457
Change in Net Assets	\$ 460,886,402	\$ (81,214,609)	\$ (129,632,842)	\$ 2,921,955	\$ 252,960,906	\$ (50,814,200)
Net Assets, July 1 (Restated)	3,978,687,277	427,672,978	1,005,557,412	109,276,244		1,193,079,319
Net Assets, June 30	\$ 4,439,573,679	\$ 346,458,369	\$ 875,924,570	\$ 112,198,199		\$ 1,142,265,119
Adjustment to reflect the consolidation of Internal Service Fund activities related to Enterprise Funds.					(31,169,268)	
Change in Net Assets of Business-Type Activities					\$ 221,791,638	

The notes to the financial statements are an integral part of this statement.

**SCHEDULE B
STATE OF GEORGIA
SECTION II BILLINGS BY DEPARTMENT
FYE JUNE 30, 2004**

Department	Merit System	Department of Administrative Services						Georgia Technology1	Georgia Building Authority	Department of Audit	
		Central Supply	Courier Service	Mail Service	Vehicle Rental Operations	Vehicle Maintenance Operations	Vehicle Petroleum Operations			Billed Audits	Medicaid Audits
Administrative Services	\$ 51,155	\$ 1,067	\$ 38,712	\$ 138,746	\$ 13,482	\$ 60,472	\$ -	\$ 52,670	\$ 1,646,726	\$ 1,887	\$ -
Agriculture	127,176	11,298	1,512	-	-	-	-	313,994	1,213,242	2,020	-
Audits	55,566	-	1,512	-	-	-	-	180,072	1,192,327	-	-
Community Affairs	62,034	-	5,375	-	-	1,164	-	62,597	1,950	28,066	-
Community Health	113,666	739	12,721	-	17,876	1,072	-	1,447,706	1,474,624	-	2,072,117
Corrections	2,340,365	121,013	4,833	-	-	-	-	-	1,453,525	5,919	-
Defense	69,732	2,051	-	-	-	-	-	11,597,608	530	12,382	-
Education	106,131	2,463	4,550	875	72,375	-	-	752,469	1,188,945	884,328	-
Employees Retirement	10,302	-	9,728	-	-	-	-	696,039	-	-	-
Georgia Building Authority	-	833	2,131	-	-	-	-	1,236,181	-	-	-
Georgia Technology Auth	-	-	24,290	34,417	8,135	20,344	-	-	3,369,189	46	-
Human Resources	3,715,654	18,847	22,929	-	366,134	3,862	-	45,505,015	6,340,772	298,159	-
Juvenile Justice	637,333	20,446	-	-	9,021	-	-	-	487,932	1,795	-
Labor	592,933	20,035	46,795	-	137,606	-	-	4,551,054	122,071	226,701	-
Merit System	-	-	6,010	-	13,975	-	-	627,074	451,671	-	-
Natural Resources	328,024	-	47,207	8,231	1,670	94	-	74,466	1,715,471	9,856	-
Office of Planning / Budget	72,186	1,970	3,679	-	730	3,402	-	67,661	388,242	-	-
Public Safety	242,211	456	4,813	-	-	-	-	(4,218)	38,300	23,706	-
Regents	-	-	7,195	-	18,888	80	-	141,142	933,285	1,806	-
School Readiness	12,495	-	5,115	36,242	7,299	4,444	-	-	190	-	-
Secretary of State	63,133	2,002	4,822	-	5,595	-	-	2,839,288	1,236,627	5,725	-
Teacher Retirement	25,857	-	9,665	-	-	-	-	704,665	-	-	-
Technical / Adult Education	519,512	-	7,722	-	37,002	1,982	-	882,495	-	20,439	-
Transportation	961,018	41,541	-	-	826	630	-	332,365	2,086,647	73,555	-
Veterans	18,963	-	-	-	154	1,145	-	74,378	117,136	3,490	-
All Other	4,557,823	2,439,053	162,212	209,006	153,988	220,400	170,474	126,734,523	11,578,816	672,047	-
Total	\$ 14,683,269	\$ 2,683,814	\$ 433,528	\$ 427,517	\$ 864,756	\$ 319,091	\$ 170,474	\$ 198,869,244	\$ 37,038,218	\$ 2,271,927	\$ 2,072,117

SCHEDULE C
STATE OF GEORGIA
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT AS PERCENTAGE OF TOTAL BILLINGS
FYE JUNE 30, 2004

Department	Merit System	Department of Administrative Services						Georgia Technology Authority	Georgia Building Authority	Department of Audit	
		Central Supply	Courier Service	Mail Service	Vehicle Rental Operations	Vehicle Maintenance Operations	Vehicle Petroleum Operations			Billed Audits	Medicaid Audits
Administrative Services	0.35%	0.04%	8.93%	32.45%	1.56%	18.95%	0.00%	0.03%	4.45%	0.08%	0.00%
Agriculture	0.87%	0.42%	0.35%	0.00%	0.00%	0.00%	0.00%	0.16%	3.28%	0.09%	0.00%
Audits	0.47%	0.00%	0.35%	0.00%	0.00%	0.00%	0.00%	0.09%	3.22%	0.00%	0.00%
Community Affairs	0.38%	0.00%	1.24%	0.00%	0.00%	0.36%	0.00%	0.03%	0.01%	1.24%	0.00%
Community Health	0.42%	0.03%	2.93%	0.00%	2.07%	0.34%	0.00%	0.73%	3.98%	0.00%	100.00%
Corrections	0.77%	4.51%	1.11%	0.00%	0.00%	0.00%	0.00%	0.00%	3.92%	0.26%	0.00%
Defense	15.94%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	5.83%	0.00%	0.54%	0.00%
Education	0.72%	0.09%	1.05%	0.20%	8.37%	0.00%	0.00%	0.38%	3.21%	38.92%	0.00%
Employees Retirement	0.07%	0.00%	2.24%	0.00%	0.00%	0.00%	0.00%	0.35%	0.00%	0.00%	0.00%
Georgia Building Authority	0.00%	0.03%	0.49%	0.00%	0.00%	0.00%	0.00%	0.62%	0.00%	0.00%	0.00%
Georgia Technology Auth	0.00%	0.00%	5.60%	8.05%	0.94%	6.38%	0.00%	0.00%	9.10%	0.00%	0.00%
Human Resources	25.31%	0.70%	5.29%	0.00%	42.34%	1.21%	0.00%	22.88%	17.12%	13.12%	0.00%
Juvenile Justice	4.34%	0.76%	0.00%	0.00%	1.04%	0.00%	0.00%	0.00%	1.32%	0.08%	0.00%
Labor	4.04%	0.75%	10.79%	0.00%	15.91%	0.00%	0.00%	2.29%	0.33%	9.98%	0.00%
Merit System	0.00%	0.00%	1.39%	0.00%	1.62%	0.00%	0.00%	0.32%	1.22%	0.00%	0.00%
Natural Resources	2.23%	0.00%	10.89%	1.93%	0.19%	0.03%	0.00%	0.04%	4.63%	0.43%	0.00%
Office of Planning / Budget	0.49%	0.07%	0.85%	0.00%	0.08%	1.07%	0.00%	0.03%	1.05%	0.00%	0.00%
Public Safety	1.65%	0.02%	1.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	1.04%	0.00%
Regents	0.00%	0.00%	1.66%	0.00%	2.18%	0.03%	0.00%	0.07%	2.52%	0.08%	0.00%
School Readiness	0.09%	0.00%	1.18%	8.48%	0.84%	1.39%	0.00%	0.00%	0.00%	0.00%	0.00%
Secretary of State	0.43%	0.07%	1.11%	0.00%	0.65%	0.00%	0.00%	1.43%	3.34%	0.25%	0.00%
Teacher Retirement	0.18%	0.00%	2.23%	0.00%	0.00%	0.00%	0.00%	0.35%	0.00%	0.00%	0.00%
Technical / Adult Education	3.54%	0.00%	1.78%	0.00%	4.28%	0.62%	0.00%	0.44%	0.00%	0.90%	0.00%
Transportation	6.54%	1.55%	0.00%	0.00%	0.10%	0.20%	0.00%	0.17%	5.63%	3.24%	0.00%
Veterans	0.13%	0.00%	0.00%	0.00%	0.02%	0.36%	0.00%	0.04%	0.32%	0.15%	0.00%
All Other	31.04%	90.88%	37.42%	48.89%	17.81%	69.07%	100.00%	63.73%	31.26%	29.58%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**SCHEDULE D
STATE OF GEORGIA
SCHEDULE OF SECTION II BILLING ADJUSTMENT BY DEPARTMENT
FYE JUNE 30, 2004**

Department	Merit System	Department of Administrative Services						Georgia Technology Agency	Georgia Building Authority	Department of Audit		Net
		Central Supply	Courier Service	Mail Service	Vehicle Rental Operations	Vehicle Maintenance Operations	Vehicle Petroleum Operations			Billed Audits	Medicaid Audits	
Administrative Services	\$ -	\$ (155)	\$ 373	\$ 76,057	\$ -	\$ (1,399)	\$ -	\$ -	\$ -	\$ (226)	\$ -	\$ 74,651
Agriculture	\$ -	\$ (1,637)	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (242)	\$ -	\$ (1,864)
Audits	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15
Community Affairs	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ (27)	\$ -	\$ -	\$ -	\$ (3,359)	\$ -	\$ (3,334)
Community Health	\$ -	\$ (107)	\$ 123	\$ -	\$ -	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9)
Corrections	\$ -	\$ (17,537)	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (708)	\$ -	\$ (18,198)
Defense	\$ -	\$ (297)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,482)	\$ -	\$ (1,779)
Education	\$ -	\$ (357)	\$ 44	\$ 480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (105,832)	\$ -	\$ (105,666)
Employees Retirement	\$ -	\$ -	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94
Georgia Building Authority	\$ -	\$ (121)	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100)
Georgia Technology Auth	\$ -	\$ -	\$ 234	\$ 18,867	\$ -	\$ (471)	\$ -	\$ -	\$ -	\$ (6)	\$ -	\$ 18,624
Human Resources	\$ -	\$ (2,731)	\$ 221	\$ -	\$ -	\$ (89)	\$ -	\$ -	\$ -	\$ (35,682)	\$ -	\$ (38,282)
Juvenile Justice	\$ -	\$ (2,963)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (215)	\$ -	\$ (3,178)
Labor	\$ -	\$ (2,903)	\$ 451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (27,131)	\$ -	\$ (29,583)
Merit System	\$ -	\$ -	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58
Natural Resources	\$ -	\$ -	\$ 455	\$ 4,512	\$ -	\$ (2)	\$ -	\$ -	\$ -	\$ (1,180)	\$ -	\$ 3,785
Office of Planning / Budget	\$ -	\$ (285)	\$ 35	\$ -	\$ -	\$ (79)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (329)
Public Safety	\$ -	\$ (66)	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,837)	\$ -	\$ (2,857)
Regents	\$ -	\$ -	\$ 69	\$ -	\$ -	\$ (2)	\$ -	\$ -	\$ -	\$ (216)	\$ -	\$ (149)
School Readiness	\$ -	\$ -	\$ 49	\$ 19,867	\$ -	\$ (103)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,813
Secretary of State	\$ -	\$ (290)	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (685)	\$ -	\$ (929)
Teacher Retirement	\$ -	\$ -	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93
Technical / Adult Education	\$ -	\$ -	\$ 74	\$ -	\$ -	\$ (46)	\$ -	\$ -	\$ -	\$ (2,446)	\$ -	\$ (2,418)
Transportation	\$ -	\$ (6,020)	\$ -	\$ -	\$ -	\$ (15)	\$ -	\$ -	\$ -	\$ (8,803)	\$ -	\$ (14,837)
Veterans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26)	\$ -	\$ -	\$ -	\$ (418)	\$ -	\$ (444)
All Other	\$ -	\$ (353,457)	\$ 1,563	\$ 114,572	\$ -	\$ (5,100)	\$ 55,756	\$ -	\$ -	\$ (80,428)	\$ -	\$ (267,093)
Total	\$ -	\$ (388,927)	\$ 4,177	\$ 234,355	\$ -	\$ (7,383)	\$ 55,756	\$ -	\$ -	\$ (271,894)	\$ -	\$ (373,916)

APPENDIX: SECTION 4

Tables - Calculation of Fixed Costs for FY2006

Table 1 - Administrative Hearings

Table 2 - Space Management

Table 3 - Purchasing

Table 4 - Archives

Table 5 - Planning/Budget

Table 6 - Audits

Table 1
Georgia State-Wide Cost Allocation Plan
Calculation of Fixed Costs for FY 2006
ADMINISTRATIVE HEARINGS

<u>Department</u>	<u>Actual 2002</u>	<u>Actual 2004</u>	<u>Carry Forward</u>	<u>Fixed 2006</u>
Agriculture	\$2,844	\$26,901	\$24,057	\$50,958
Community Affairs	0	359	0	359
Community Health	753,719	81,319	(672,400)	(591,081)
Corrections	0	0	0	0
Defense	0	0	0	0
Education	474	191,217	190,743	381,960
Employee Retirement	0	0	0	0
Human Resources	2,488,457	2,257,485	(230,972)	2,026,513
Juvenile Justice	0	1,291	0	1,291
Labor	0	52,603	0	52,603
Natural Resources	24,887	93,886	68,999	162,885
Public Safety	2,108,280	1,770,272	(338,008)	1,432,264
Regents	0	8,787	0	8,787
School Readiness	0	4,670	0	4,670
Teacher Retirement	0	0	0	0
Tech/Adult Education	0	1,471	0	1,471
Transportation	134,627	(220,775)	(355,402)	(576,177)
Veterans Services	0	0	0	0
All Other	191,274	548,759	357,485	906,244
Totals	\$5,704,562	\$4,818,245	(\$955,498)	\$3,862,747

Table 2
Georgia State-Wide Cost Allocation Plan
Calculation of Fixed Costs for FY 2006
SPACE MANAGEMENT

<u>Department</u>	<u>Actual 2002</u>	<u>Actual 2004</u>	<u>Carry Forward</u>	<u>Fixed 2006</u>
Agriculture	\$14,019	\$65	(\$13,954)	(\$13,889)
Community Affairs	0	0	0	0
Community Health	14,976	919	(14,057)	(13,138)
Corrections	12,884	17,908	5,024	22,932
Defense	0	447	0	447
Education	15,438	117	(15,321)	(15,204)
Employee Retirement	0	0	0	0
Human Resources	110,057	140,544	30,487	171,031
Juvenile Justice	5,723	16,747	11,024	27,771
Labor	2,061	0	(2,061)	(2,061)
Natural Resources	19,399	8,926	(10,473)	(1,547)
Public Safety	390	599	209	808
Regents	10,058	190,394	180,336	370,730
School Readiness	0	1,019	0	1,019
Teacher Retirement	0	0	0	0
Tech/Adult Education	4,329	18,261	13,932	32,193
Transportation	24,119	770	(23,349)	(22,579)
Veterans Services	1,657	465	(1,192)	(727)
All Other	<u>230,562</u>	<u>56,666</u>	<u>(173,896)</u>	<u>(117,230)</u>
Totals	\$465,672	\$453,847	(\$13,291)	\$440,556

Table 3
Georgia State-Wide Cost Allocation Plan
Calculation of Fixed Costs for FY 2006
PURCHASING

<u>Department</u>	<u>Actual 2002</u>	<u>Actual 2004</u>	<u>Carry Forward</u>	<u>Fixed 2006</u>
Agriculture	\$40,999	\$48,034	\$7,035	\$55,069
Community Affairs	29,690	28,850	(840)	28,010
Community Health	5,963	5,527	(436)	5,091
Corrections	357,849	285,561	(72,288)	213,273
Defense	57,801	57,668	(133)	57,535
Education	48,630	59,493	10,863	70,356
Employee Retirement	0	0	0	0
Human Resources	232,115	270,597	38,482	309,079
Juvenile Justice	122,722	79,684	(43,038)	36,646
Labor	0	0	0	0
Natural Resources	62,921	64,409	1,488	65,897
Public Safety	72,592	53,520	(19,072)	34,448
Regents	0	0	0	0
School Readiness	1,089	1,815	726	2,541
Teacher Retirement	0	0	0	0
Tech/Adult Education	471,891	53,510	(418,381)	(364,871)
Transportation	99,526	144,331	44,805	189,136
Veterans Services	6,758	6,896	138	7,034
All Other	188,733	1,708,537	1,519,804	3,228,341
Totals	\$1,799,279	\$2,868,432	\$1,069,153	\$3,937,585

Table 4
Georgia State-Wide Cost Allocation Plan
Calculation of Fixed Costs for FY 2006
SECRETARY OF STATE ARCHIVES

<u>Department</u>	<u>Actual 2002</u>	<u>Actual 2004</u>	<u>Carry Forward</u>	<u>Fixed 2006</u>
Agriculture	\$4,762	\$1,193	(\$3,569)	(\$2,376)
Community Affairs	2,694	64,948	62,254	127,202
Community Health	1,766	8,644	6,878	15,522
Corrections	24,535	87,723	63,188	150,911
Defense	16,834	14,245	(2,589)	11,656
Education	26,681	6,760	(19,921)	(13,161)
Employee Retirement	2,694	6,261	3,567	9,828
Human Resources	154,751	196,992	42,241	239,233
Juvenile Justice	0	0	0	0
Labor	3,029	13,589	10,560	24,149
Natural Resources	34,852	7,480	(27,372)	(19,892)
Public Safety	15,247	10,747	(4,500)	6,247
Regents	20,092	195	(19,897)	(19,702)
School Readiness	0	1,605	0	1,605
Teacher Retirement	123	98	(25)	73
Tech/Adult Education	11	24	13	37
Transportation	34,651	40,029	5,378	45,407
Veterans Services	22,121	12,415	(9,706)	2,709
All Other	<u>5,688,438</u>	<u>6,568,708</u>	<u>880,270</u>	<u>7,448,978</u>
Totals	\$6,053,281	\$7,041,656	\$986,770	\$8,028,426

Table 5
Georgia State-Wide Cost Allocation Plan
Calculation of Fixed Costs for FY 2006
PLANNING/BUDGET

<u>Department</u>	<u>Actual 2002</u>	<u>Actual 2004</u>	<u>Carry Forward</u>	<u>Fixed 2006</u>
Agriculture	\$1,848	\$2,171	\$323	\$2,494
Community Affairs	6,390	4,034	(2,356)	1,678
Community Health	233,380	117,253	(116,127)	1,126
Corrections	27,868	48,189	20,321	68,510
Defense	1,055	404	(651)	(247)
Education	202,064	323,964	121,900	445,864
Employee Retirement	273	34	(239)	(205)
Human Resources	84,669	74,931	(9,738)	65,193
Juvenile Justice	8,828	14,478	5,650	20,128
Labor	10,938	2,671	(8,267)	(5,596)
Natural Resources	8,276	4,954	(3,322)	1,632
Public Safety	3,651	4,635	984	5,619
Regents	105,312	90,542	(14,770)	75,772
School Readiness	9,141	17,335	8,194	25,529
Teacher Retirement	648	117	(531)	(414)
Tech/Adult Education	12,538	15,730	3,192	18,922
Transportation	58,591	35,315	(23,276)	12,039
Veterans Services	953	1,147	194	1,341
All Other	<u>1,464,659</u>	<u>2,475,098</u>	<u>1,010,439</u>	<u>3,485,537</u>
Totals	\$2,241,082	\$3,233,002	\$991,920	\$4,224,922

Table 6
Georgia State-Wide Cost Allocation Plan
Calculation of Fixed Costs for FY 2006
AUDITS

<u>Department</u>	<u>Actual 2002</u>	<u>Actual 2004</u>	<u>Carry Forward</u>	<u>Fixed 2006</u>
Agriculture	\$1,881	\$42,401	\$40,520	\$82,921
Community Affairs	22,571	8,619	(13,952)	(5,333)
Community Health	85,674	136,046	50,372	186,418
Corrections	75,894	186,885	110,991	297,876
Defense	32,328	4,164	(28,164)	(24,000)
Education	12,204,686	9,782,121	(2,422,565)	7,359,556
Employee Retirement	0	0	0	0
Human Resources	848,444	207,080	(641,364)	(434,284)
Juvenile Justice	7,688	119,454	111,766	231,220
Labor	63,339	6,757	(56,582)	(49,825)
Natural Resources	519,571	3,179	(516,392)	(513,213)
Public Safety	1,560,901	14,784	(1,546,117)	(1,531,333)
Regents	457,197	39,524	(417,673)	(378,149)
School Readiness	15,846	0	(15,846)	(15,846)
Teacher Retirement	0	508	0	508
Tech/Adult Education	274,579	221,761	(52,818)	168,943
Transportation	104,483	7,229	(97,254)	(90,025)
Veterans Services	658	47,545	46,887	94,432
All Other	<u>13,090,803</u>	<u>17,938,792</u>	<u>4,847,989</u>	<u>22,786,781</u>
Totals	\$29,366,543	\$28,766,849	(\$600,202)	\$28,166,647