

STATE OF GEORGIA

OMB CIRCULAR A-87

STATEWIDE COST ALLOCATION PLAN

*BASED ON ACTUAL EXPENDITURES FOR THE
FISCAL YEAR ENDED JUNE 30, 2006*

A CENTRAL SERVICES COST ALLOCATION PLAN



JUNE 2010

Revised July 2011

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

FY2006 ACTUAL COSTS - Fiscal Year Ended June 30, 2006

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SECTION 1

Certificate of Cost Allocation Plan

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2006

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 actual costs for the fiscal year ended June 30, 2006 to establish cost allocations or billings for the fiscal year ended June 30, 2008 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: June 29, 2010

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SECTION 2

Reconciliation to Financials

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2006**

RECONCILIATION TO FINANCIALS

Schedule	Department	Org. No.	(a) Net Expenditures Per Financials	(a) Net Expenditures Per SWCAP
1	Equipment Use Allowance			
2	Commissioner's Office			
	Commissioner's Office (DOAS)	4030101000	\$ 454,087.17	454,086 (b)
	Legal Services	4030104000	157,056.83	157,058 (b)
3	Internal Administration			
	Acctng, Budget, Procurement	4030201000	711,882.00	711,883 (b)
	Risk Mgmt Accounting	4030203000	-	- (b)
	Information Technology	4030204000	1,126,236.00	1,126,236 (b)
	Risk Management IT	4030205000	3,955.33	3,956 (b)
	Customer Employee Relations	4030206000	432,380.73	432,380 (b)
	Superior Courts Accounting	4030202000	-	- (b)
	Other	4030207000	-	- (b)
	Total - Internal Administration		2,274,454.06	2,274,455.00
4	Fleet Support Services	4030307000	246,557.38	246,558 (b)
5	Purchasing			
	Statewide - Administration	4030401000	(675.00)	(b)
	State Purchasing	4030403000	(969.90)	(b)
	Procurement	4030403100	13,290,496.29	(b)
	Statewide Contracts	4030403200	1,548.00	(b)
	Procurement Support	4030403300	505,295.38	(b)
	Training and Compliance	4030403400	714,851.01	(b)
	Purchasing Card	4030403500	-	(b)
	Service Contract Management	4030404000	-	(b)
	Total - Purchasing		14,510,545.78	14,510,547.00
6	Risk Management Administration	4030501000	-	- (b)
7	Office of Administrative Hearings	4035100000	3,756,658.70	3,756,660
8	Secretary of State - Administration		5,486,164.21	5,486,165
9	Secretary of State - Archives		6,964,502.31	6,964,502
10	Office of Planning and Budget - Administration		6,409,342.76	6,409,342
11	Office of Planning and Budget - Services		6,191,780.41	6,191,784
12	Department of Audits - Administration		1,578,543.58	1,578,544

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2006**

RECONCILIATION TO FINANCIALS

<u>Schedule</u>	<u>Department</u>	<u>Org. No.</u>	(a) <u>Net Expenditures Per Financials</u>	(a) <u>Net Expenditures Per SWCAP</u>
13	Performance/Financial Audits		27,836,014.67	27,836,014
14	State Accounting Office		9,491,912.25	9,491,912

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 The State of Georgia

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.

<p>C. Establishing the Statistical Measurements or Bases for Allocation</p>	<p>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.</p>
<p>D. Accommodating Exceptions and Adjustments</p>	<p>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.</p>
<p>II. The Double Step-Down Methodology</p>	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
<p>A. The First Step-Down</p>	<p>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.</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 from provided financial reports, 2) Cost adjustments, 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 relationship between and among the Central Service Departments is 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 B	<p>Schedule B – Fixed Costs Proposed recaps the roll forwards calculated for the Receiving Departments.</p> <p>The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.</p> <p>The first column is the Final Costs for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.</p> <p>The next column is the Fixed Costs for the fiscal year which have been used for the current period. The Roll Forward Differences column is calculated by subtracting the Fixed Costs column (second column) from the Final Costs column for the current period (first column).</p> <p>The column “Actual Costs w/ Roll Fwd” is calculated by adding in the Final Costs column for the current fiscal year and the Roll Forward Differences column. The Proposed Costs column is the resulting sum of the Actual Cost w/ Roll Fwd and any adjustments from the Adjustments column.</p> <p>In summary, this report takes the difference between actual costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the actual costs for this year (column 1) along with any one time adjustments to produce a forecast (Fixed Costs) for the next period.</p>

<p>3. Schedule C</p>	<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>
<p>4. Schedule D</p>	<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>
<p>5. Schedule E</p>	<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>6. Schedule H</p>	<p>Schedule H – Summary of Fixed Costs summarizes the fixed costs/roll forwards which appear with the detail reports. Receiving Departments are listed across the top of the report and the central service departments are listed down the left hand side. In each cell is the fixed amount calculated on the detail roll forward schedules. These amounts are then summarized on the Total Fixed line at the bottom of the report.</p> <p>The amounts on this report are used in Schedules A and B for the calculation of the roll forwards and proposed costs.</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>

- 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.

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.

3. Schedule _3

Schedule _3 – Costs to be Allocated by Activity provides the following:

- 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.

It should be noted that incoming costs are coded to spread to only the functions that receive benefit from the services.

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.

6. Schedule __.6

Schedules __.6 – Department Roll Forward lists all roll forward information within a given department and calculates the amounts for each Receiving Department.

Each Receiving Department will be printed on its own line for this report. For each Receiving Department, the amount allocated to it is printed under the Actual Costs column (the first column). This column is the actual costs as calculated by this plan for the current period.

The second column - Actual Costs for the prior period - are used as a base for the current period's calculation, and if they are more or less than the actual costs for this period, the difference can be added to the current costs to arrive at the forecast for the next period.

The third column, Roll Forward Differences is calculated as the difference between the first two columns.

The current Actual Costs (first column) plus the Roll Forward differences (third column) give us the amount to use as the Fixed Costs in the next period, the fourth column.

These numbers are entered here and on Schedule H of the summary reports. They are also summarized on Schedules A and B for each Receiving 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
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
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FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	CENTRAL SUPPLY	RAPID COPY	MAIL SERVICES	COURIER SERVICES	POST OFFICE	VEHICLE RENTALS	MV CONTRACT MAINT
EQUIP DEPRECIATION	0	5,428	0	4,399	0	338,872	0
DOAS COMMISSIONER	470	1,552	6,679	20,312	11,672	20,305	0
DOAS INTERNAL ADM	2,048	6,372	26,300	78,090	44,823	78,370	0
FLEET SUPP SVCS	0	0	0	0	0	345,173	0
PURCHASING	0	0	0	0	0	0	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	7	6	2	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
STATE ACCTG OFF	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	0	0	0	0	0	0
Total Allocated	2,518	13,352	32,986	102,807	56,497	782,720	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,518	13,352	32,986	102,807	56,497	782,720	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,518	13,352	32,986	102,807	56,497	782,720	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	PETROLEUM OPNS	SURPLUS & SUPPLY ADM	SURLUS PROP STATE	SURPLUS PROP FEDERAL	EAMS	PROPERTY INSUR	WORKERS COMP INS
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	63,938	18,103	5,173	12,976	41,828
DOAS INTERNAL ADM	0	0	248,154	68,680	22,536	(18,194)	(94,897)
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	2,332
RISK MGT ADM	0	0	0	0	0	4,685	13,171
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	31,372
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	20	4	0	0	161
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	22,239
STATE ACCTG OFF	0	0	0	0	0	0	1,059
SEC II BILL ADJUST	0	0	0	0	0	0	982
Total Allocated	0	0	312,112	86,787	27,709	(533)	18,247
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	0	312,112	86,787	27,709	(533)	18,247
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	312,112	86,787	27,709	(533)	18,247



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	LIABILITY INSUR	UNEMPLOYMENT COMP	LOSS CONTROL/INDEMN	SMALL/MINORITY	TREASURY AND FISCAL SVCS	STATE PROPERTIES	LEASING (SPACE MGMT)
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	13,214	429	3,863	0	99,670	3,292	2,351
DOAS INTERNAL ADM	(56,122)	(29,277)	11,556	0	375,228	14,341	10,244
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
RISK MGT ADM	4,411	167	1,504	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	29	32	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	416,985	0	0
STATE ACCTG OFF	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	0	0	0	0	106	0
Total Allocated	(38,497)	(28,681)	16,923	0	891,912	17,771	12,595
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	(38,497)	(28,681)	16,923	0	891,912	17,771	12,595
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(38,497)	(28,681)	16,923	0	891,912	17,771	12,595



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	OPB OTHER	MERIT SYSTEM (PERSONNEL)	AUDIT BILLED SVC	MEDICAID AUDIT	OTHER AUDITS	HEALTH INSURANCE	INSPECTOR GENERAL
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	0	1,120	0	0	0	0	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	12,939	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	389	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	5,807,959	209	0	0	0	0	7
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	54,028	105,612	436,938	191,656	0	0
STATE ACCTG OFF	0	906	0	0	0	0	0
SEC II BILL ADJUST	0	4,916	0	0	0	0	209
Total Allocated	5,807,959	74,507	105,612	436,938	191,656	0	216
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	5,807,959	74,507	105,612	436,938	191,656	0	216
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,807,959	74,507	105,612	436,938	191,656	0	216



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	GA BLDG AUTHORITY	GA TECHNOLOGY AUTHORITY	AGRICULTURE	BANKING AND FINANCE	COMMUNITY AFFAIRS	COMMUNITY HEALTH	CORRECTIONS
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	(15,307)	(3,475)	33,076	69	20,454	1,533	133,707
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	(7,661)	0	8,417	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	2,185	0	1,010	749	54,960	7,314	74,233
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	7	574	111	2,749	102,897	10,817
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	89,062	358,654	10,135	438,785	32,774	446,376
STATE ACCTG OFF	994	18,776	4,723	772	3,193	4,209	59,657
SEC II BILL ADJUST	253	11,682	1,231	187	487	9,810	4,518
Total Allocated	(11,875)	116,052	399,268	4,362	520,628	166,954	729,308
Roll Forward	0	0	272,614	(26,840)	410,138	(195,854)	56,775
Cost With Roll Forward	(11,875)	116,052	671,882	(22,478)	930,766	(28,900)	786,083
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(11,875)	116,052	671,882	(22,478)	930,766	(28,900)	786,083



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	CORRECTIONAL INDUSTRIES	DEFENSE	DRIVER SERVICES	EARLY CARE AND LEARN	ECONOMIC DEVELOPMENT	EDUCATION	EMERGENCY MGMT AGENCY
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	0	40,591	3,757	908	2,320	26,708	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	2,334,314	8,675	0	(112,073)	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	12,054	0	0	0	5,721	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	400	522	4,100	341	85,123	748
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	6,853	14,582	12,760	10,244	185,743	4,978,813	0
STATE ACCTG OFF	486	3,517	5,057	4,296	1,682	17,670	0
SEC II BILL ADJUST	0	0	1,015	9,481	539	32,019	5,771
Total Allocated	7,339	71,144	2,357,425	37,704	190,625	5,033,981	6,519
Roll Forward	2,569	(8,854)	0	0	0	(5,379,263)	0
Cost With Roll Forward	9,908	62,290	2,357,425	37,704	190,625	(345,282)	6,519
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,908	62,290	2,357,425	37,704	190,625	(345,282)	6,519



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	EMPLOYEE RETIRE	FORESTRY COMMISSION	GA BUREAU OF INVESTIGATION	GENERAL ASSEMBLY	GOVERNOR	HUMAN RESOURCES	INDUSTRY/TRADE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	(28)	12,940	(4,493)	19	11,285	154,222	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	2,027,308	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	5,298	182	9,260	240	8,308	166,702	33
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	280	505	1,736	413	375	33,738	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	20,852	165,256	0	124,461	1,236,262	0
STATE ACCTG OFF	318	5,632	5,962	2,120	2,473	66,860	0
SEC II BILL ADJUST	2,242	377	0	1,458	1,248	105,430	0
Total Allocated	8,110	40,488	177,721	4,250	148,150	3,790,522	33
Roll Forward	0	0	(23,089)	0	0	611,147	(62,831)
Cost With Roll Forward	8,110	40,488	154,632	4,250	148,150	4,401,669	(62,798)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,110	40,488	154,632	4,250	148,150	4,401,669	(62,798)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	INSURANCE	JUDICIAL BRANCH	JUVENILE JUSTICE	LABOR	LAW DEPARTMENT	NATURAL RESOURCES	PARDONS/PAROLES
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	(825)	6,873	7,298	(20,540)	2,592	(4,390)	6,873
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	2,059	0	147	(30,099)	0	(4,814)	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	16,471	5,249	4,884	11,499	38,762	6,329	39,614
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	180	1,921	3,141	4,126	542	3,093	492
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	12,614	484,100	20,415	966,421	32,300	86,437	9,333
STATE ACCTG OFF	1,543	10,369	22,781	13,288	2,662	14,647	4,057
SEC II BILL ADJUST	7,125	5,172	2,221	31,969	12,108	14,140	5,841
Total Allocated	39,167	513,684	60,887	976,664	88,966	115,442	66,210
Roll Forward	(16,796)	0	(183,906)	876,327	15,179	(87,253)	(22,097)
Cost With Roll Forward	22,371	513,684	(123,019)	1,852,991	104,145	28,189	44,113
Adjustments	0	0	0	0	0	0	0
Proposed Costs	22,371	513,684	(123,019)	1,852,991	104,145	28,189	44,113



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	PUBLIC SAFETY	PUBLIC SERVICE COMM	REGENTS (BOARD OF)	REGIONAL TRANSP AUTH	REMOVAL OF HAZARDOUS MAT	REVENUE	SCHOOL READINESS
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	11,884	1,400	(3,718)	(116)	0	(428)	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	(2,000)	0	(761)	0	0	1,863	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	9,094	12	165	0	0	36,713	1,358
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	1,512	90	47,925	0	1	5,425	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	41,378	17,936	1,601,073	47,247	8,750	810,017	0
STATE ACCTG OFF	9,713	335	0	0	0	9,066	0
SEC II BILL ADJUST	1,097	2,466	10,361	281	0	1,361	0
Total Allocated	72,678	22,239	1,655,045	47,412	8,751	864,017	1,358
Roll Forward	(1,792,090)	(354)	1,509,354	0	0	752,750	(24,067)
Cost With Roll Forward	(1,719,412)	21,885	3,164,399	47,412	8,751	1,616,767	(22,709)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1,719,412)	21,885	3,164,399	47,412	8,751	1,616,767	(22,709)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	SEC OF ST OTHER	SOIL AND WATER CONSERV	STUDENT FINANCE	SUBSEQUENT INJURY TRUST	TEACHER RETIREMENT	TECH/ADULT ED	TRANSPORTATION
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	(4,803)	3,137	(891)	325	(664)	369,536	(25,396)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	1,029	0	0	0	0	0	8,234
SEC OF ST ADM	4,753,050	0	0	0	0	0	0
ARCHIVES	6,979,873	0	15,908	7,708	83	21	33,873
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	308	123	5,556	0	246	5,568	30,504
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	9,041	169,557	9,041	0	278,873	313,157
STATE ACCTG OFF	0	49	130	277	561	63,236	28,919
SEC II BILL ADJUST	0	0	475	782	2,088	13,793	6,363
Total Allocated	11,729,457	12,350	190,735	18,133	2,314	731,027	395,654
Roll Forward	0	0	13,443	5,597	0	361,502	354,243
Cost With Roll Forward	11,729,457	12,350	204,178	23,730	2,314	1,092,529	749,897
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,729,457	12,350	204,178	23,730	2,314	1,092,529	749,897



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	VETERAN SERVICE	WORLD CONGRESS	ABAC	ALBANY STATE UNIVERSITY	ARMSTRONG ATLANTIC STATE	ATLANTA METROPOLITAN	AUGUSTA STATE UNIVERSITY
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	3,901	0	2,773	7,023	3,410	13,863	9,868
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	10,506	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	351	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	16,843	61,975	0	0	0	0	0
STATE ACCTG OFF	844	5,249	0	0	0	0	0
SEC II BILL ADJUST	2,671	0	0	0	0	771	0
Total Allocated	35,116	67,224	2,773	7,023	3,410	14,634	9,868
Roll Forward	(36,402)	0	(8,219)	(40,711)	(13,525)	(4,284)	(11,101)
Cost With Roll Forward	(1,286)	67,224	(5,446)	(33,688)	(10,115)	10,350	(1,233)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1,286)	67,224	(5,446)	(33,688)	(10,115)	10,350	(1,233)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	BAINBRIDGE COLLEGE	CLAYTON COLLEGE & STATE UNIVERSITY	COASTAL GA COMMUNITY COLLEGE	COLUMBUS STATE UNIVERSITY	DALTON STATE COLLEGE	DARTON COLLEGE	FLOYD COLLEGE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	3,814	(20,967)	4,805	27,651	(7,814)	24,982	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
STATE ACCTG OFF	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	0	0	0	0	0	0
Total Allocated	3,814	(20,967)	4,805	27,651	(7,814)	24,982	0
Roll Forward	(4,555)	(28,174)	(214)	(6,539)	(11,464)	(1,369)	0
Cost With Roll Forward	(741)	(49,141)	4,591	21,112	(19,278)	23,613	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(741)	(49,141)	4,591	21,112	(19,278)	23,613	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	FORT VALLEY STATE UNIVERSITY	GAINESVILLE COLLEGE	GA COLLEGE & STATE UNIVERSITY	GEORGIA HIGHANDS COLLEGE	GA PERIMETER COLLEGE	GEORGIA SOUTHERN UNIVERSITY	GEORGIA SOUTHWESTERN
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	5,112	(6,069)	17,366	24,356	(10,993)	(40,623)	264
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
STATE ACCTG OFF	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	0	0	0	0	0	0
Total Allocated	5,112	(6,069)	17,366	24,356	(10,993)	(40,623)	264
Roll Forward	(8,369)	(15,890)	(10,270)	1,138	(18,801)	(48,120)	(4,963)
Cost With Roll Forward	(3,257)	(21,959)	7,096	25,494	(29,794)	(88,743)	(4,699)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(3,257)	(21,959)	7,096	25,494	(29,794)	(88,743)	(4,699)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	GEORGIA STATE UNIVERSITY	GEORGIA TECH	GORDON COLLEGE	KENNESAW STATE UNIVERSITY	MACON STATE COLLEGE	MEDICAL COLLEGE OF GEORGIA	MIDDLE GEORGIA COLLEGE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	(56,778)	(300,633)	(5,730)	(57,152)	(181)	97,649	(1,704)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	78	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
STATE ACCTG OFF	0	0	0	0	0	0	0
SEC II BILL ADJUST	7,247	0	0	0	0	0	0
Total Allocated	(49,453)	(300,633)	(5,730)	(57,152)	(181)	97,649	(1,704)
Roll Forward	(79,193)	0	(18,247)	(131,754)	(4,505)	(123,234)	(10,498)
Cost With Roll Forward	(128,646)	(300,633)	(23,977)	(188,906)	(4,686)	(25,585)	(12,202)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(128,646)	(300,633)	(23,977)	(188,906)	(4,686)	(25,585)	(12,202)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	NORTH GEORGIA COLLEGE & STATE UNIVERSITY	SOUTH GEORGIA COLLEGE	STATE UNIVERSITY OF WEST GA	UNIVERSITY OF GEORGIA	VALDOSTA STATE UNIVERSITY	WAYCROSS COLLEGE	ALL OTHER
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	36
DOAS INTERNAL ADM	0	0	0	0	0	0	135
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	(2,473)	(1,871)	8,318	67,803	(30,331)	1,170	(42,933)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	(50,520)
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	8,481
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	9,922
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	3,170,137
STATE ACCTG OFF	0	0	0	0	0	0	3,092
SEC II BILL ADJUST	0	0	0	47	0	0	70,468
Total Allocated	(2,473)	(1,871)	8,318	67,850	(30,331)	1,170	3,168,818
Roll Forward	(15,291)	(3,426)	(27,064)	(250,217)	(36,024)	(3,507)	0
Cost With Roll Forward	(17,764)	(5,297)	(18,746)	(182,367)	(66,355)	(2,337)	3,168,818
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(17,764)	(5,297)	(18,746)	(182,367)	(66,355)	(2,337)	3,168,818



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Allocated Costs By Department

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
EQUIP DEPRECIATION	348,699	0	0	348,699
DOAS COMMISSIONER	325,863	0	0	325,863
DOAS INTERNAL ADM	788,387	0	0	788,387
FLEET SUPP SVCS	345,173	0	0	345,173
PURCHASING	507,761	0	0	507,761
RISK MGT ADM	23,938	0	0	23,938
ADMIN HEARINGS	4,197,057	434,218	0	4,631,275
SEC OF ST ADM	4,753,050	0	0	4,753,050
ARCHIVES	7,606,691	0	0	7,606,691
PLAN/BUDGET ADM	0	0	0	0
PLAN/BUDGET SVCS	6,174,898	0	0	6,174,898
AUDITS ADM	0	0	0	0
PERF/FIN AUDITS	17,525,715	939,009	0	18,464,724
STATE ACCTG OFF	401,180	0	0	401,180
SEC II BILL ADJUST	392,808	0	0	392,808
Total Allocated	43,391,220	1,373,227	0	44,764,447
Roll Forward	(3,556,448)	0	0	(3,556,448)
Cost With Roll Forward	39,834,772	1,373,227	0	41,207,999
Adjustments	0	0	0	0
Proposed Costs	39,834,772	1,373,227	0	41,207,999



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2006	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CENTRAL SUPPLY	2,518	NA	NA	2,518	0	2,518
RAPID COPY	13,352	NA	NA	13,352	0	13,352
MAIL SERVICES	32,986	NA	NA	32,986	0	32,986
COURIER SERVICES	102,807	NA	NA	102,807	0	102,807
POST OFFICE	56,497	NA	NA	56,497	0	56,497
VEHICLE RENTALS	782,720	NA	NA	782,720	0	782,720
MV CONTRACT MAINT	0	NA	NA	0	0	0
PETROLEUM OPNS	0	NA	NA	0	0	0
SURPLUS & SUPPLY ADM	0	NA	NA	0	0	0
SURLUS PROP STATE	312,112	NA	NA	312,112	0	312,112
SURPLUS PROP FEDERAL	86,787	NA	NA	86,787	0	86,787
EAMS	27,709	NA	NA	27,709	0	27,709
PROPERTY INSUR	(533)	NA	NA	(533)	0	(533)
WORKERS COMP INS	18,247	NA	NA	18,247	0	18,247
LIABILITY INSUR	(38,497)	NA	NA	(38,497)	0	(38,497)
UNEMPLOYMENT COMP	(28,681)	NA	NA	(28,681)	0	(28,681)
LOSS CONTROL/INDEMN	16,923	NA	NA	16,923	0	16,923
SMALL/MINORITY	0	NA	NA	0	0	0
TREASURY AND FISCAL SVCS	891,912	NA	NA	891,912	0	891,912
STATE PROPERTIES	17,771	NA	NA	17,771	0	17,771
LEASING (SPACE MGMT)	12,595	NA	NA	12,595	0	12,595
OPB OTHER	5,807,959	NA	NA	5,807,959	0	5,807,959
MERIT SYSTEM (PERSONNEL)	74,507	NA	NA	74,507	0	74,507
AUDIT BILLED SVC	105,612	NA	NA	105,612	0	105,612
MEDICAID AUDIT	436,938	NA	NA	436,938	0	436,938
OTHER AUDITS	191,656	NA	NA	191,656	0	191,656
HEALTH INSURANCE	0	NA	NA	0	0	0
INSPECTOR GENERAL	216	NA	NA	216	0	216
GA BLDG AUTHORITY	(11,875)	NA	NA	(11,875)	0	(11,875)
GA TECHNOLOGY AUTHORITY	116,052	NA	NA	116,052	0	116,052
AGRICULTURE	399,268	126,654	272,614	671,882	0	671,882
BANKING AND FINANCE	4,362	31,202	(26,840)	(22,478)	0	(22,478)
COMMUNITY AFFAIRS	520,628	110,490	410,138	930,766	0	930,766
COMMUNITY HEALTH	166,954	362,808	(195,854)	(28,900)	0	(28,900)



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2006	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CORRECTIONS	729,308	672,533	56,775	786,083	0	786,083
CORRECTIONAL INDUSTRIES	7,339	4,770	2,569	9,908	0	9,908
DEFENSE	71,144	79,998	(8,854)	62,290	0	62,290
DRIVER SERVICES	2,357,425	NA	NA	2,357,425	0	2,357,425
EARLY CARE AND LEARN	37,704	NA	NA	37,704	0	37,704
ECONOMIC DEVELOPMENT	190,625	NA	NA	190,625	0	190,625
EDUCATION	5,033,981	10,413,244	(5,379,263)	(345,282)	0	(345,282)
EMERGENCY MGMT AGENCY	6,519	NA	NA	6,519	0	6,519
EMPLOYEE RETIRE	8,110	NA	NA	8,110	0	8,110
FORESTRY COMMISSION	40,488	NA	NA	40,488	0	40,488
GA BUREAU OF INVESTIGATION	177,721	200,810	(23,089)	154,632	0	154,632
GENERAL ASSEMBLY	4,250	NA	NA	4,250	0	4,250
GOVERNOR	148,150	NA	NA	148,150	0	148,150
HUMAN RESOURCES	3,790,522	3,179,375	611,147	4,401,669	0	4,401,669
INDUSTRY/TRADE	33	62,864	(62,831)	(62,798)	0	(62,798)
INSURANCE	39,167	55,963	(16,796)	22,371	0	22,371
JUDICIAL BRANCH	513,684	NA	NA	513,684	0	513,684
JUVENILE JUSTICE	60,887	244,793	(183,906)	(123,019)	0	(123,019)
LABOR	976,664	100,337	876,327	1,852,991	0	1,852,991
LAW DEPARTMENT	88,966	73,787	15,179	104,145	0	104,145
NATURAL RESOURCES	115,442	202,695	(87,253)	28,189	0	28,189
PARDONS/PAROLE	66,210	88,307	(22,097)	44,113	0	44,113
PUBLIC SAFETY	72,678	1,864,768	(1,792,090)	(1,719,412)	0	(1,719,412)
PUBLIC SERVICE COMM	22,239	22,593	(354)	21,885	0	21,885
REGENTS (BOARD OF)	1,655,045	145,691	1,509,354	3,164,399	0	3,164,399
REGIONAL TRANSP AUTH	47,412	NA	NA	47,412	0	47,412
REMOVAL OF HAZARDOUS MAT	8,751	NA	NA	8,751	0	8,751
REVENUE	864,017	111,267	752,750	1,616,767	0	1,616,767
SCHOOL READINESS	1,358	25,425	(24,067)	(22,709)	0	(22,709)
SEC OF ST OTHER	11,729,457	NA	NA	11,729,457	0	11,729,457
SOIL AND WATER CONSERV	12,350	NA	NA	12,350	0	12,350
STUDENT FINANCE	190,735	177,292	13,443	204,178	0	204,178
SUBSEQUENT INJURY TRUST	18,133	12,536	5,597	23,730	0	23,730
TEACHER RETIREMENT	2,314	NA	NA	2,314	0	2,314



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2006	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
TECH/ADULT ED	731,027	369,525	361,502	1,092,529	0	1,092,529
TRANSPORTATION	395,654	41,411	354,243	749,897	0	749,897
VETERAN SERVICE	35,116	71,518	(36,402)	(1,286)	0	(1,286)
WORLD CONGRESS	67,224	NA	NA	67,224	0	67,224
ABAC	2,773	10,992	(8,219)	(5,446)	0	(5,446)
ALBANY STATE UNIVERSITY	7,023	47,734	(40,711)	(33,688)	0	(33,688)
ARMSTRONG ATLANTIC STATE	3,410	16,935	(13,525)	(10,115)	0	(10,115)
ATLANTA METROPOLITAN	14,634	18,918	(4,284)	10,350	0	10,350
AUGUSTA STATE UNIVERSITY	9,868	20,969	(11,101)	(1,233)	0	(1,233)
BAINBRIDGE COLLEGE	3,814	8,369	(4,555)	(741)	0	(741)
CLAYTON COLLEGE & STATE	(20,967)	7,207	(28,174)	(49,141)	0	(49,141)
COASTAL GA COMMUNITY	4,805	5,019	(214)	4,591	0	4,591
COLUMBUS STATE UNIVERSITY	27,651	34,190	(6,539)	21,112	0	21,112
DALTON STATE COLLEGE	(7,814)	3,650	(11,464)	(19,278)	0	(19,278)
DARTON COLLEGE	24,982	26,351	(1,369)	23,613	0	23,613
FLOYD COLLEGE	0	NA	NA	0	0	0
FORT VALLEY STATE UNIVERSITY	5,112	13,481	(8,369)	(3,257)	0	(3,257)
GAINESVILLE COLLEGE	(6,069)	9,821	(15,890)	(21,959)	0	(21,959)
GA COLLEGE & STATE UNIVERSITY	17,366	27,636	(10,270)	7,096	0	7,096
GEORGIA HIGHHANDS COLLEGE	24,356	23,218	1,138	25,494	0	25,494
GA PERIMETER COLLEGE	(10,993)	7,808	(18,801)	(29,794)	0	(29,794)
GEORGIA SOUTHERN UNIVERSITY	(40,623)	7,497	(48,120)	(88,743)	0	(88,743)
GEORGIA SOUTHWESTERN STATE	264	5,227	(4,963)	(4,699)	0	(4,699)
GEORGIA STATE UNIVERSITY	(49,453)	29,740	(79,193)	(128,646)	0	(128,646)
GEORGIA TECH	(300,633)	NA	NA	(300,633)	0	(300,633)
GORDON COLLEGE	(5,730)	12,517	(18,247)	(23,977)	0	(23,977)
KENNESAW STATE UNIVERSITY	(57,152)	74,602	(131,754)	(188,906)	0	(188,906)
MACON STATE COLLEGE	(181)	4,324	(4,505)	(4,686)	0	(4,686)
MEDICAL COLLEGE OF GEORGIA	97,649	220,883	(123,234)	(25,585)	0	(25,585)
MIDDLE GEORGIA COLLEGE	(1,704)	8,794	(10,498)	(12,202)	0	(12,202)
NORTH GEORGIA COLLEGE &	(2,473)	12,818	(15,291)	(17,764)	0	(17,764)
SOUTH GEORGIA COLLEGE	(1,871)	1,555	(3,426)	(5,297)	0	(5,297)
STATE UNIVERSITY OF WEST GA	8,318	35,382	(27,064)	(18,746)	0	(18,746)
UNIVERSITY OF GEORGIA	67,850	318,067	(250,217)	(182,367)	0	(182,367)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2006	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
VALDOSTA STATE UNIVERSITY	(30,331)	5,693	(36,024)	(66,355)	0	(66,355)
WAYCROSS COLLEGE	1,170	4,677	(3,507)	(2,337)	0	(2,337)
ALL OTHER	3,168,818	NA	NA	3,168,818	0	3,168,818
SubTotal	43,391,220	19,876,730	(3,556,448)	39,834,772	0	39,834,772
Direct Billed	1,373,227					1,373,227
Unallocated	0					0
Total	44,764,447					41,207,999



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
EQUIP DEPRECIATION	0	978,761	
DOAS COMMISSIONER	611,144	0	
DOAS INTERNAL ADM	2,274,455	(488,124)	
FLEET SUPP SVCS	246,558	0	
PURCHASING	14,510,547	(14,696,743)	
RISK MGT ADM	0	0	
ADMIN HEARINGS	3,756,660	(21,879)	
SEC OF ST ADM	5,486,165	(24,982)	
ARCHIVES	6,964,502	(80,635)	
PLAN/BUDGET ADM	6,409,342	(4,018,433)	
PLAN/BUDGET SVCS	6,191,784	(2,412,420)	
AUDITS ADM	1,578,544	(37,348)	
PERF/FIN AUDITS	27,836,014	(11,100,115)	
STATE ACCTG OFF	9,491,911	(9,085,502)	
SEC II BILL ADJUST	0	394,241	
CENTRAL SUPPLY			2,518
RAPID COPY			13,352
MAIL SERVICES			32,986
COURIER SERVICES			102,807
POST OFFICE			56,497
VEHICLE RENTALS			782,720
MV CONTRACT MAINT			0
PETROLEUM OPNS			0
SURPLUS & SUPPLY ADM			0
SURLUS PROP STATE			312,112
SURPLUS PROP FEDERAL			86,787
EAMS			27,709
PROPERTY INSUR			(533)
WORKERS COMP INS			18,247
LIABILITY INSUR			(38,497)
UNEMPLOYMENT COMP			(28,681)
LOSS CONTROL/INDEMN			16,923
SMALL/MINORITY			0
TREASURY AND FISCAL SVCS			891,912
STATE PROPERTIES			17,771
LEASING (SPACE MGMT)			12,595



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
OPB OTHER			5,807,959
MERIT SYSTEM (PERSONNEL)			74,507
AUDIT BILLED SVC			105,612
MEDICAID AUDIT			436,938
OTHER AUDITS			191,656
HEALTH INSURANCE			0
INSPECTOR GENERAL			216
GA BLDG AUTHORITY			(11,875)
GA TECHNOLOGY AUTHORITY			116,052
AGRICULTURE			399,268
BANKING AND FINANCE			4,362
COMMUNITY AFFAIRS			520,628
COMMUNITY HEALTH			166,954
CORRECTIONS			729,308
CORRECTIONAL INDUSTRIES			7,339
DEFENSE			71,144
DRIVER SERVICES			2,357,425
EARLY CARE AND LEARN			37,704
ECONOMIC DEVELOPMENT			190,625
EDUCATION			5,033,981
EMERGENCY MGMT AGENCY			6,519
EMPLOYEE RETIRE			8,110
FORESTRY COMMISSION			40,488
GA BUREAU OF INVESTIGATION			177,721
GENERAL ASSEMBLY			4,250
GOVERNOR			148,150
HUMAN RESOURCES			3,790,522
INDUSTRY/TRADE			33
INSURANCE			39,167
JUDICIAL BRANCH			513,684
JUVENILE JUSTICE			60,887
LABOR			976,664
LAW DEPARTMENT			88,966
NATURAL RESOURCES			115,442
PARDONS/PAROLE			66,210
PUBLIC SAFETY			72,678

All Monetary Values Are \$ Dollars

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Report Output Prepared By Agency

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
PUBLIC SERVICE COMM			22,239
REGENTS (BOARD OF)			1,655,045
REGIONAL TRANSP AUTH			47,412
REMOVAL OF HAZARDOUS MAT			8,751
REVENUE			864,017
SCHOOL READINESS			1,358
SEC OF ST OTHER			11,729,457
SOIL AND WATER CONSERV			12,350
STUDENT FINANCE			190,735
SUBSEQUENT INJURY TRUST			18,133
TEACHER RETIREMENT			2,314
TECH/ADULT ED			731,027
TRANSPORTATION			395,654
VETERAN SERVICE			35,116
WORLD CONGRESS			67,224
ABAC			2,773
ALBANY STATE UNIVERSITY			7,023
ARMSTRONG ATLANTIC STATE UNIVERSITY			3,410
ATLANTA METROPOLITAN COLLEGE			14,634
AUGUSTA STATE UNIVERSITY			9,868
BAINBRIDGE COLLEGE			3,814
CLAYTON COLLEGE & STATE UNIVERSITY			(20,967)
COASTAL GA COMMUNITY COLLEGE			4,805
COLUMBUS STATE UNIVERSITY			27,651
DALTON STATE COLLEGE			(7,814)
DARTON COLLEGE			24,982
FLOYD COLLEGE			0
FORT VALLEY STATE UNIVERSITY			5,112
GAINESVILLE COLLEGE			(6,069)
GA COLLEGE & STATE UNIVERSITY			17,366
GEORGIA HIGHHANDS COLLEGE			24,356
GA PERIMETER COLLEGE			(10,993)
GEORGIA SOUTHERN UNIVERSITY			(40,623)
GEORGIA SOUTHWESTERN STATE			264
GEORGIA STATE UNIVERSITY			(49,453)
GEORGIA TECH			(300,633)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
GORDON COLLEGE			(5,730)	
KENNESAW STATE UNIVERSITY			(57,152)	
MACON STATE COLLEGE			(181)	
MEDICAL COLLEGE OF GEORGIA			97,649	
MIDDLE GEORGIA COLLEGE			(1,704)	
NORTH GEORGIA COLLEGE & STATE UNIVERSITY			(2,473)	
SOUTH GEORGIA COLLEGE			(1,871)	
STATE UNIVERSITY OF WEST GA			8,318	
UNIVERSITY OF GEORGIA			67,850	
VALDOSTA STATE UNIVERSITY			(30,331)	
WAYCROSS COLLEGE			1,170	
ALL OTHER			3,168,818	
Direct Billed Total			1,373,227	
Unallocated Total			0	
Totals	<u><u>85,357,626</u></u>	<u><u>(40,593,179)</u></u>	<u><u>44,764,447</u></u>	Deviation 0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Detail Of Allocated Costs

Department	EQUIP DEPRECIATION	DOAS COMMISSIONER	DOAS INTERNAL ADM	FLEET SUPP SVCS	PURCHASING	RISK MGT ADM	ADMIN HEARINGS
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
EQUIP DEPRECIATION	(978,761)	0	0	0	0	0	0
DOAS COMMISSIONER	4,832	(856,180)	84,099	0	(1,902)	0	0
DOAS INTERNAL ADM	202,485	189,670	(2,178,489)	0	0	0	0
FLEET SUPP SVCS	0	20,416	78,174	(345,173)	0	0	0
PURCHASING	0	140,864	544,777	0	(503,274)	0	0
RISK MGT ADM	865	4,094	17,620	0	0	(23,938)	0
ADMIN HEARINGS	19,303	175,273	665,432	0	0	0	(4,594,833)
SEC OF ST ADM	39,303	0	0	0	5,985	0	(36,442)
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	6,211	0	0	0	(2,002)	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	357,063	0	0	0	(6,592)	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
STATE ACCTG OFF	0	0	0	0	24	0	0
SEC II BILL ADJUST	0	0	0	0	0	0	0
CENTRAL SUPPLY	0	470	2,048	0	0	0	0
RAPID COPY	5,428	1,552	6,372	0	0	0	0
MAIL SERVICES	0	6,679	26,300	0	0	0	0
COURIER SERVICES	4,399	20,312	78,090	0	0	0	0
POST OFFICE	0	11,672	44,823	0	0	0	0
VEHICLE RENTALS	338,872	20,305	78,370	345,173	0	0	0
MV CONTRACT MAINT	0	0	0	0	0	0	0
PETROLEUM OPNS	0	0	0	0	0	0	0
SURPLUS & SUPPLY ADM	0	0	0	0	0	0	0
SURLUS PROP STATE	0	63,938	248,154	0	0	0	0
SURPLUS PROP FEDERAL	0	18,103	68,680	0	0	0	0
EAMS	0	5,173	22,536	0	0	0	0
PROPERTY INSUR	0	12,976	(18,194)	0	0	4,685	0
WORKERS COMP INS	0	41,828	(94,897)	0	2,332	13,171	0
LIABILITY INSUR	0	13,214	(56,122)	0	0	4,411	0
UNEMPLOYMENT COMP	0	429	(29,277)	0	0	167	0
LOSS CONTROL/INDEMN	0	3,863	11,556	0	0	1,504	0
SMALL/MINORITY	0	0	0	0	0	0	0
TREASURY AND FISCAL	0	99,670	375,228	0	0	0	0
STATE PROPERTIES	0	3,292	14,341	0	0	0	0

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Detail Of Allocated Costs

Department	EQUIP DEPRECIATION	DOAS COMMISSIONER	DOAS INTERNAL ADM	FLEET SUPP SVCS	PURCHASING	RISK MGT ADM	ADMIN HEARINGS
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
LEASING (SPACE MGMT)	0	2,351	10,244	0	0	0	0
OPB OTHER	0	0	0	0	0	0	0
MERIT SYSTEM	0	0	0	0	1,120	0	12,939
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
HEALTH INSURANCE	0	0	0	0	0	0	0
INSPECTOR GENERAL	0	0	0	0	0	0	0
GA BLDG AUTHORITY	0	0	0	0	(15,307)	0	0
GA TECHNOLOGY	0	0	0	0	(3,475)	0	0
AGRICULTURE	0	0	0	0	33,076	0	0
BANKING AND FINANCE	0	0	0	0	69	0	(7,661)
COMMUNITY AFFAIRS	0	0	0	0	20,454	0	0
COMMUNITY HEALTH	0	0	0	0	1,533	0	8,417
CORRECTIONS	0	0	0	0	133,707	0	0
CORRECTIONAL	0	0	0	0	0	0	0
DEFENSE	0	0	0	0	40,591	0	0
DRIVER SERVICES	0	0	0	0	3,757	0	2,334,314
EARLY CARE AND LEARN	0	0	0	0	908	0	8,675
ECONOMIC DEVELOPMENT	0	0	0	0	2,320	0	0
EDUCATION	0	0	0	0	26,708	0	(112,073)
EMERGENCY MGMT	0	0	0	0	0	0	0
EMPLOYEE RETIRE	0	0	0	0	(28)	0	0
FORESTRY COMMISSION	0	0	0	0	12,940	0	0
GA BUREAU OF	0	0	0	0	(4,493)	0	0
GENERAL ASSEMBLY	0	0	0	0	19	0	0
GOVERNOR	0	0	0	0	11,285	0	0
HUMAN RESOURCES	0	0	0	0	154,222	0	2,027,308
INDUSTRY/TRADE	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	(825)	0	2,059
JUDICIAL BRANCH	0	0	0	0	6,873	0	0
JUVENILE JUSTICE	0	0	0	0	7,298	0	147
LABOR	0	0	0	0	(20,540)	0	(30,099)
LAW DEPARTMENT	0	0	0	0	2,592	0	0
NATURAL RESOURCES	0	0	0	0	(4,390)	0	(4,814)

All Monetary Values Are \$ Dollars

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Detail Of Allocated Costs

Department	EQUIP DEPRECIATION	DOAS COMMISSIONER	DOAS INTERNAL ADM	FLEET SUPP SVCS	PURCHASING	RISK MGT ADM	ADMIN HEARINGS
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
PARDONS/PAROLES	0	0	0	0	6,873	0	0
PUBLIC SAFETY	0	0	0	0	11,884	0	(2,000)
PUBLIC SERVICE COMM	0	0	0	0	1,400	0	0
REGENTS (BOARD OF)	0	0	0	0	(3,718)	0	(761)
REGIONAL TRANSP AUTH	0	0	0	0	(116)	0	0
REMOVAL OF HAZARDOUS	0	0	0	0	0	0	0
REVENUE	0	0	0	0	(428)	0	1,863
SCHOOL READINESS	0	0	0	0	0	0	0
SEC OF ST OTHER	0	0	0	0	(4,803)	0	1,029
SOIL AND WATER	0	0	0	0	3,137	0	0
STUDENT FINANCE	0	0	0	0	(891)	0	0
SUBSEQUENT INJURY	0	0	0	0	325	0	0
TEACHER RETIREMENT	0	0	0	0	(664)	0	0
TECH/ADULT ED	0	0	0	0	369,536	0	0
TRANSPORTATION	0	0	0	0	(25,396)	0	8,234
VETERAN SERVICE	0	0	0	0	3,901	0	0
WORLD CONGRESS	0	0	0	0	0	0	0
ABAC	0	0	0	0	2,773	0	0
ALBANY STATE	0	0	0	0	7,023	0	0
ARMSTRONG ATLANTIC	0	0	0	0	3,410	0	0
ATLANTA METROPOLITAN	0	0	0	0	13,863	0	0
AUGUSTA STATE	0	0	0	0	9,868	0	0
BAINBRIDGE COLLEGE	0	0	0	0	3,814	0	0
CLAYTON COLLEGE &	0	0	0	0	(20,967)	0	0
COASTAL GA COMMUNITY	0	0	0	0	4,805	0	0
COLUMBUS STATE	0	0	0	0	27,651	0	0
DALTON STATE COLLEGE	0	0	0	0	(7,814)	0	0
DARTON COLLEGE	0	0	0	0	24,982	0	0
FLOYD COLLEGE	0	0	0	0	0	0	0
FORT VALLEY STATE	0	0	0	0	5,112	0	0
GAINESVILLE COLLEGE	0	0	0	0	(6,069)	0	0
GA COLLEGE & STATE	0	0	0	0	17,366	0	0
GEORGIA HIGHANDS	0	0	0	0	24,356	0	0
GA PERIMETER COLLEGE	0	0	0	0	(10,993)	0	0
GEORGIA SOUTHERN	0	0	0	0	(40,623)	0	0

All Monetary Values Are \$ Dollars

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Detail Of Allocated Costs

Department	EQUIP DEPRECIATION	DOAS COMMISSIONER	DOAS INTERNAL ADM	FLEET SUPP SVCS	PURCHASING	RISK MGT ADM	ADMIN HEARINGS
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
GEORGIA SOUTHWESTERN	0	0	0	0	264	0	0
GEORGIA STATE	0	0	0	0	(56,778)	0	0
GEORGIA TECH	0	0	0	0	(300,633)	0	0
GORDON COLLEGE	0	0	0	0	(5,730)	0	0
KENNESAW STATE	0	0	0	0	(57,152)	0	0
MACON STATE COLLEGE	0	0	0	0	(181)	0	0
MEDICAL COLLEGE OF	0	0	0	0	97,649	0	0
MIDDLE GEORGIA	0	0	0	0	(1,704)	0	0
NORTH GEORGIA COLLEGE	0	0	0	0	(2,473)	0	0
SOUTH GEORGIA COLLEGE	0	0	0	0	(1,871)	0	0
STATE UNIVERSITY OF	0	0	0	0	8,318	0	0
UNIVERSITY OF GEORGIA	0	0	0	0	67,803	0	0
VALDOSTA STATE	0	0	0	0	(30,331)	0	0
WAYCROSS COLLEGE	0	0	0	0	1,170	0	0
ALL OTHER	0	36	135	0	(42,933)	0	(50,520)
Direct Billings	0	0	0	0	0	0	434,218
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Detail Of Allocated Costs

Department	SEC OF ST ADM 8.5	ARCHIVES 9.5	PLAN/BUDGET ADM 10.5	PLAN/BUDGET SVCS 11.5	AUDITS ADM 12.5	PERF/FIN AUDITS 13.5	STATE ACCTG OFF 14.5
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	3,974	0	48	0	150,735	3,250
DOAS INTERNAL ADM	0	0	0	3	0	0	0
FLEET SUPP SVCS	0	0	0	25	0	0	0
PURCHASING	0	0	0	257	0	3,572	0
RISK MGT ADM	0	0	0	1,359	0	0	0
ADMIN HEARINGS	0	0	0	44	0	0	0
SEC OF ST ADM	(5,561,654)	80,378	0	58	0	7,218	3,971
ARCHIVES	808,604	(7,692,542)	0	71	0	0	0
PLAN/BUDGET ADM	0	0	(2,397,958)	130	0	0	1,331
PLAN/BUDGET SVCS	0	0	2,397,958	(6,177,322)	0	0	0
AUDITS ADM	0	1,499	0	294	(1,895,235)	0	1,775
PERF/FIN AUDITS	0	0	0	0	1,895,235	(18,631,134)	0
STATE ACCTG OFF	0	0	0	135	0	4,885	(411,507)
SEC II BILL ADJUST	0	0	0	0	0	0	0
CENTRAL SUPPLY	0	0	0	0	0	0	0
RAPID COPY	0	0	0	0	0	0	0
MAIL SERVICES	0	0	0	7	0	0	0
COURIER SERVICES	0	0	0	6	0	0	0
POST OFFICE	0	0	0	2	0	0	0
VEHICLE RENTALS	0	0	0	0	0	0	0
MV CONTRACT MAINT	0	0	0	0	0	0	0
PETROLEUM OPNS	0	0	0	0	0	0	0
SURPLUS & SUPPLY ADM	0	0	0	0	0	0	0
SURLUS PROP STATE	0	0	0	20	0	0	0
SURPLUS PROP FEDERAL	0	0	0	4	0	0	0
EAMS	0	0	0	0	0	0	0
PROPERTY INSUR	0	0	0	0	0	0	0
WORKERS COMP INS	0	31,372	0	161	0	22,239	1,059
LIABILITY INSUR	0	0	0	0	0	0	0
UNEMPLOYMENT COMP	0	0	0	0	0	0	0
LOSS CONTROL/INDEMN	0	0	0	0	0	0	0
SMALL/MINORITY	0	0	0	0	0	0	0
TREASURY AND FISCAL	0	0	0	29	0	416,985	0
STATE PROPERTIES	0	0	0	32	0	0	0

All Monetary Values Are \$ Dollars

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Detail Of Allocated Costs

Department	SEC OF ST ADM 8.5	ARCHIVES 9.5	PLAN/BUDGET ADM 10.5	PLAN/BUDGET SVCS 11.5	AUDITS ADM 12.5	PERF/FIN AUDITS 13.5	STATE ACCTG OFF 14.5
LEASING (SPACE MGMT)	0	0	0	0	0	0	0
OPB OTHER	0	0	0	5,807,959	0	0	0
MERIT SYSTEM	0	389	0	209	0	54,028	906
AUDIT BILLED SVC	0	0	0	0	0	105,612	0
MEDICAID AUDIT	0	0	0	0	0	436,938	0
OTHER AUDITS	0	0	0	0	0	191,656	0
HEALTH INSURANCE	0	0	0	0	0	0	0
INSPECTOR GENERAL	0	0	0	7	0	0	0
GA BLDG AUTHORITY	0	2,185	0	0	0	0	994
GA TECHNOLOGY	0	0	0	7	0	89,062	18,776
AGRICULTURE	0	1,010	0	574	0	358,654	4,723
BANKING AND FINANCE	0	749	0	111	0	10,135	772
COMMUNITY AFFAIRS	0	54,960	0	2,749	0	438,785	3,193
COMMUNITY HEALTH	0	7,314	0	102,897	0	32,774	4,209
CORRECTIONS	0	74,233	0	10,817	0	446,376	59,657
CORRECTIONAL	0	0	0	0	0	6,853	486
DEFENSE	0	12,054	0	400	0	14,582	3,517
DRIVER SERVICES	0	0	0	522	0	12,760	5,057
EARLY CARE AND LEARN	0	0	0	4,100	0	10,244	4,296
ECONOMIC DEVELOPMENT	0	0	0	341	0	185,743	1,682
EDUCATION	0	5,721	0	85,123	0	4,978,813	17,670
EMERGENCY MGMT	0	0	0	748	0	0	0
EMPLOYEE RETIRE	0	5,298	0	280	0	0	318
FORESTRY COMMISSION	0	182	0	505	0	20,852	5,632
GA BUREAU OF	0	9,260	0	1,736	0	165,256	5,962
GENERAL ASSEMBLY	0	240	0	413	0	0	2,120
GOVERNOR	0	8,308	0	375	0	124,461	2,473
HUMAN RESOURCES	0	166,702	0	33,738	0	1,236,262	66,860
INDUSTRY/TRADE	0	33	0	0	0	0	0
INSURANCE	0	16,471	0	180	0	12,614	1,543
JUDICIAL BRANCH	0	5,249	0	1,921	0	484,100	10,369
JUVENILE JUSTICE	0	4,884	0	3,141	0	20,415	22,781
LABOR	0	11,499	0	4,126	0	966,421	13,288
LAW DEPARTMENT	0	38,762	0	542	0	32,300	2,662
NATURAL RESOURCES	0	6,329	0	3,093	0	86,437	14,647



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Detail Of Allocated Costs**

Department	SEC OF ST ADM 8.5	ARCHIVES 9.5	PLAN/BUDGET ADM 10.5	PLAN/BUDGET SVCS 11.5	AUDITS ADM 12.5	PERF/FIN AUDITS 13.5	STATE ACCTG OFF 14.5
PARDONS/PAROLE	0	39,614	0	492	0	9,333	4,057
PUBLIC SAFETY	0	9,094	0	1,512	0	41,378	9,713
PUBLIC SERVICE COMM	0	12	0	90	0	17,936	335
REGENTS (BOARD OF)	0	165	0	47,925	0	1,601,073	0
REGIONAL TRANSP AUTH	0	0	0	0	0	47,247	0
REMOVAL OF HAZARDOUS	0	0	0	1	0	8,750	0
REVENUE	0	36,713	0	5,425	0	810,017	9,066
SCHOOL READINESS	0	1,358	0	0	0	0	0
SEC OF ST OTHER	4,753,050	6,979,873	0	308	0	0	0
SOIL AND WATER	0	0	0	123	0	9,041	49
STUDENT FINANCE	0	15,908	0	5,556	0	169,557	130
SUBSEQUENT INJURY	0	7,708	0	0	0	9,041	277
TEACHER RETIREMENT	0	83	0	246	0	0	561
TECH/ADULT ED	0	21	0	5,568	0	278,873	63,236
TRANSPORTATION	0	33,873	0	30,504	0	313,157	28,919
VETERAN SERVICE	0	10,506	0	351	0	16,843	844
WORLD CONGRESS	0	0	0	0	0	61,975	5,249
ABAC	0	0	0	0	0	0	0
ALBANY STATE	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 &	0	0	0	0	0	0	0
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
GAINESVILLE COLLEGE	0	0	0	0	0	0	0
GA COLLEGE & STATE	0	0	0	0	0	0	0
GEORGIA HIGHANDS	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

All Monetary Values Are \$ Dollars

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Detail Of Allocated Costs

Department	SEC OF ST ADM 8.5	ARCHIVES 9.5	PLAN/BUDGET ADM 10.5	PLAN/BUDGET SVCS 11.5	AUDITS ADM 12.5	PERF/FIN AUDITS 13.5	STATE ACCTG OFF 14.5
GEORGIA SOUTHWESTERN	0	0	0	0	0	0	0
GEORGIA STATE	0	78	0	0	0	0	0
GEORGIA TECH	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
MACON STATE COLLEGE	0	0	0	0	0	0	0
MEDICAL COLLEGE OF	0	0	0	0	0	0	0
MIDDLE GEORGIA	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
ALL OTHER	0	8,481	0	9,922	0	3,170,137	3,092
Direct Billings	0	0	0	0	0	939,009	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Detail Of Allocated Costs

Department	SEC II BILL ADJUST	Total Plan Allocated
	15.5	
EQUIP DEPRECIATION	0	0
DOAS COMMISSIONER	0	0
DOAS INTERNAL ADM	0	0
FLEET SUPP SVCS	0	0
PURCHASING	0	0
RISK MGT ADM	0	0
ADMIN HEARINGS	0	0
SEC OF ST ADM	0	0
ARCHIVES	0	0
PLAN/BUDGET ADM	1,379	0
PLAN/BUDGET SVCS	0	0
AUDITS ADM	0	0
PERF/FIN AUDITS	0	0
STATE ACCTG OFF	54	0
SEC II BILL ADJUST	(394,241)	0
CENTRAL SUPPLY	0	2,518
RAPID COPY	0	13,352
MAIL SERVICES	0	32,986
COURIER SERVICES	0	102,807
POST OFFICE	0	56,497
VEHICLE RENTALS	0	782,720
MV CONTRACT MAINT	0	0
PETROLEUM OPNS	0	0
SURPLUS & SUPPLY ADM	0	0
SURLUS PROP STATE	0	312,112
SURPLUS PROP FEDERAL	0	86,787
EAMS	0	27,709
PROPERTY INSUR	0	(533)
WORKERS COMP INS	982	18,247
LIABILITY INSUR	0	(38,497)
UNEMPLOYMENT COMP	0	(28,681)
LOSS CONTROL/INDEMN	0	16,923
SMALL/MINORITY	0	0
TREASURY AND FISCAL	0	891,912
STATE PROPERTIES	106	17,771

All Monetary Values Are \$ Dollars

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Detail Of Allocated Costs

Department	SEC II BILL ADJUST	Total Plan Allocated
	15.5	
LEASING (SPACE MGMT)	0	12,595
OPB OTHER	0	5,807,959
MERIT SYSTEM	4,916	74,507
AUDIT BILLED SVC	0	105,612
MEDICAID AUDIT	0	436,938
OTHER AUDITS	0	191,656
HEALTH INSURANCE	0	0
INSPECTOR GENERAL	209	216
GA BLDG AUTHORITY	253	(11,875)
GA TECHNOLOGY	11,682	116,052
AGRICULTURE	1,231	399,268
BANKING AND FINANCE	187	4,362
COMMUNITY AFFAIRS	487	520,628
COMMUNITY HEALTH	9,810	166,954
CORRECTIONS	4,518	729,308
CORRECTIONAL	0	7,339
DEFENSE	0	71,144
DRIVER SERVICES	1,015	2,357,425
EARLY CARE AND LEARN	9,481	37,704
ECONOMIC DEVELOPMENT	539	190,625
EDUCATION	32,019	5,033,981
EMERGENCY MGMT	5,771	6,519
EMPLOYEE RETIRE	2,242	8,110
FORESTRY COMMISSION	377	40,488
GA BUREAU OF	0	177,721
GENERAL ASSEMBLY	1,458	4,250
GOVERNOR	1,248	148,150
HUMAN RESOURCES	105,430	3,790,522
INDUSTRY/TRADE	0	33
INSURANCE	7,125	39,167
JUDICIAL BRANCH	5,172	513,684
JUVENILE JUSTICE	2,221	60,887
LABOR	31,969	976,664
LAW DEPARTMENT	12,108	88,966
NATURAL RESOURCES	14,140	115,442



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Detail Of Allocated Costs

Department	SEC II BILL ADJUST	Total Plan Allocated
	15.5	
PARDONS/PAROLE	5,841	66,210
PUBLIC SAFETY	1,097	72,678
PUBLIC SERVICE COMM	2,466	22,239
REGENTS (BOARD OF)	10,361	1,655,045
REGIONAL TRANSP AUTH	281	47,412
REMOVAL OF HAZARDOUS	0	8,751
REVENUE	1,361	864,017
SCHOOL READINESS	0	1,358
SEC OF ST OTHER	0	11,729,457
SOIL AND WATER	0	12,350
STUDENT FINANCE	475	190,735
SUBSEQUENT INJURY	782	18,133
TEACHER RETIREMENT	2,088	2,314
TECH/ADULT ED	13,793	731,027
TRANSPORTATION	6,363	395,654
VETERAN SERVICE	2,671	35,116
WORLD CONGRESS	0	67,224
ABAC	0	2,773
ALBANY STATE	0	7,023
ARMSTRONG ATLANTIC	0	3,410
ATLANTA METROPOLITAN	771	14,634
AUGUSTA STATE	0	9,868
BAINBRIDGE COLLEGE	0	3,814
CLAYTON COLLEGE &	0	(20,967)
COASTAL GA COMMUNITY	0	4,805
COLUMBUS STATE	0	27,651
DALTON STATE COLLEGE	0	(7,814)
DARTON COLLEGE	0	24,982
FLOYD COLLEGE	0	0
FORT VALLEY STATE	0	5,112
GAINESVILLE COLLEGE	0	(6,069)
GA COLLEGE & STATE	0	17,366
GEORGIA HIGHANDS	0	24,356
GA PERIMETER COLLEGE	0	(10,993)
GEORGIA SOUTHERN	0	(40,623)

All Monetary Values Are \$ Dollars

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Detail Of Allocated Costs

Department	SEC II BILL ADJUST 15.5	Total Plan Allocated
GEORGIA SOUTHWESTERN	0	264
GEORGIA STATE	7,247	(49,453)
GEORGIA TECH	0	(300,633)
GORDON COLLEGE	0	(5,730)
KENNESAW STATE	0	(57,152)
MACON STATE COLLEGE	0	(181)
MEDICAL COLLEGE OF	0	97,649
MIDDLE GEORGIA	0	(1,704)
NORTH GEORGIA COLLEGE	0	(2,473)
SOUTH GEORGIA COLLEGE	0	(1,871)
STATE UNIVERSITY OF	0	8,318
UNIVERSITY OF GEORGIA	47	67,850
VALDOSTA STATE	0	(30,331)
WAYCROSS COLLEGE	0	1,170
ALL OTHER	70,468	3,168,818
Direct Billings	0	1,373,227
Unallocated	0	0
Total	0	44,764,447



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
EQUIP DEPRECIATION		
1.4.1 EQUIP DEPRECIATION	DIRECT IDENTIFICATION OF EQUIPMENT DEPRECIATION	FINANCIAL SYSTEM
1.4.2 AUTO DEPRECIATION	DIRECT IDENTIFICATION OF AUTO DEPRECIATION	FINANCIAL SYSTEM
DOAS COMMISSIONER		
2.4.1 COMMISSIONER	SALARIES OF EMPLOYEES SUPERVISED	ACCOUNTING RECORDS
2.4.2 LEGAL SERVICES	NUMBER OF DOAS EMPLOYEES BY ORG	DOAS BUDGET
DOAS INTERNAL ADM		
3.4.1 ACCTNG, BUDGET, PROCURE	SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN	ACCOUNTING RECORDS
3.4.2 RISK MGMT ACCTG	TOTAL EXPENDITURES FOR SECTIONS SERVED	EXPENDITURE REPORT
3.4.3 INFO TECH	SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN	ACCOUNTING RECORDS
3.4.4 RISK MGMT IT	TOTAL EXPENDITURES FOR SECTIONS SERVED	EXPENDITURE REPORT
3.4.5 CUSTOMER EMPL RELATIONS	NUMBER OF DOAS EMPLOYEES BY ORG	DOAS BUDGET
FLEET SUPP SVCS		
4.4.1 MOTOR VEH ADMIN	EMPLOYEE SALARIES OF SECTIONS SUPERVISED	ACCOUNTING RECORDS
PURCHASING		
5.4.1 PROCUREMENT	PURCHASE TRANSACTIONS BY AGENCY	STATE PURCHASING DIVISION
5.4.2 P-CARD (403300)	TOTAL P-CARD SPENDING BY BENEFITING AGENCY	FY 2006 P-CARD SPEND BY AGENCY - STATE PURCHASING
RISK MGT ADM		
6.4.1 RISK MGMT ADMIN	EMPLOYEE SALARIES OF SECTIONS SUPERVISED	ACCOUNTING RECORDS
ADMIN HEARINGS		
7.4.1 ADMIN HEARINGS	CASES RECEIVED FOR EACH DEPARTMENT	ADMINISTRATIVE HEARING REPORT OF CASES RECEIVED
SEC OF ST ADM		
8.4.1 SEC OF ST ADMIN	PERSONAL SERVICES COSTS FOR SECTIONS SUPERVISED	ACCOUNTING RECORDS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
ARCHIVES		
9.4.1 STATE RECORDS	CUBIC FEET OF RECORDS IN STORAGE (PRIOR YEAR)	SECRETARY OF STATE
9.4.2 ARCHIVES OTHER	DIRECT ALLOCATION TO SECRETARY OF STATE OTHER	SECRETARY OF STATE
PLAN/BUDGET ADM		
10.4.1 OPB ADMIN	DIRECT ALLOCATION TO PLANNING/BUDGET SERVICES	OFFICE OF PLANNING AND BUDGET
PLAN/BUDGET SVCS		
11.4.1 PLAN/BUDG ALLOW	DEPARTMENTAL BUDGETS (\$1,000's)	BUDGET REPORT FOR FISCAL YEAR
11.4.2 PLAN/BUDG UNALL	DIRECT ALLOCATION TO OPB OTHER	OFFICE OF PLANNING AND BUDGET
11.4.3 OTHER COSTS	DIRECT ALLOCATION TO OPB OTHER	OFFICE OF PLANNING AND BUDGET
AUDITS ADM		
12.4.1 AUDIT ADMIN	DIRECT ALLOCATION TO PERFORMANCE/FINANCIAL AUDITS	DEPARTMENT OF AUDITS
PERF/FIN AUDITS		
13.4.1 UNBILLED AUDITS	UNBILLED AUDIT HOURS BY DEPARTMENT	DEPARTMENT OF AUDITS
13.4.2 BILLED AUDITS	DIRECT ALLOCATION TO BILLED AUDITS	DEPARTMENT OF AUDITS
13.4.3 MEDICAID AUDITS	DIRECT ALLOCATION TO MEDICAID AUDITS	DEPARTMENT OF AUDITS
13.4.4 EDUCATION AUDITS	TOTAL EDUCATION AUDIT HOURS	DEPARTMENT OF AUDITS
13.4.5 OTHER AUDITS	DIRECT ALLOCATION TO OTHER AUDITS	DEPARTMENT OF AUDITS
STATE ACCTG OFF		
14.4.1 STATEWIDE ACCTG	NUMBER OF TRANSACTIONS BY AGENCY	SYSTEM TRANSACTION ACTIVITY REPORT
14.4.2 PEOPLESOFT (9001)	NUMBER OF TRANSACTIONS BY AGENCY	SYSTEM TRANSACTION ACTIVITY REPORT
SEC II BILL ADJUST		
15.4.1 MAIL SERVICE	MAIL SERVICES BILLINGS BY DEPARTMENT	ACCOUNTING RECORDS
15.4.2 COURIER SERVICE	COURIER SERVICES BILLINGS BY DEPARTMENT	ACCOUNTING RECORDS
15.4.3 VEHICLE RENTALS	MOTOR VEHICLE RENTALS BILLINGS BY DEPARTMENT	ACCOUNTING RECORDS
15.4.4 VEHICLE MAINT OPNS	MOTOR VEHICLE MAINTENANCE BILLINGS BY DEPARTMENT	ACCOUNTING RECORDS
15.4.5 PETROLEUM OPNS	PETROLEUM OPERATIONS BILLINGS BY DEPARTMENT	ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	CENTRAL SUPPLY	RAPID COPY	MAIL SERVICES	COURIER SERVICES	POST OFFICE	VEHICLE RENTALS	MV CONTRACT MAINT
EQUIP DEPRECIATION	0	5,428	0	4,399	0	338,872	0
DOAS COMMISSIONER	470	1,552	6,679	20,312	11,672	20,305	0
DOAS INTERNAL ADM	2,048	6,372	26,300	78,090	44,823	78,370	0
FLEET SUPP SVCS	0	0	0	0	0	345,173	0
PURCHASING	0	0	0	0	0	0	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	7	6	2	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
STATE ACCTG OFF	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	0	0	0	0	0	0
Total Fixed	2,518	13,352	32,986	102,807	56,497	782,720	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	PETROLEUM OPNS	SURPLUS & SUPPLY	SURLUS PROP STATE	SURPLUS PROP	EAMS	PROPERTY INSUR	WORKERS COMP INS
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	63,938	18,103	5,173	12,976	41,828
DOAS INTERNAL ADM	0	0	248,154	68,680	22,536	(18,194)	(94,897)
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	2,332
RISK MGT ADM	0	0	0	0	0	4,685	13,171
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	31,372
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	20	4	0	0	161
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	22,239
STATE ACCTG OFF	0	0	0	0	0	0	1,059
SEC II BILL ADJUST	0	0	0	0	0	0	982
Total Fixed	0	0	312,112	86,787	27,709	(533)	18,247



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	LIABILITY INSUR	UNEMPLOYMENT	LOSS	SMALL/MINORITY	TREASURY AND	STATE PROPERTIES	LEASING (SPACE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	13,214	429	3,863	0	99,670	3,292	2,351
DOAS INTERNAL ADM	(56,122)	(29,277)	11,556	0	375,228	14,341	10,244
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
RISK MGT ADM	4,411	167	1,504	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	29	32	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	416,985	0	0
STATE ACCTG OFF	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	0	0	0	0	106	0
Total Fixed	(38,497)	(28,681)	16,923	0	891,912	17,771	12,595



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	OPB OTHER	MERIT SYSTEM	AUDIT BILLED SVC	MEDICAID AUDIT	OTHER AUDITS	HEALTH INSURANCE	INSPECTOR GENERAL
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	0	1,120	0	0	0	0	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	12,939	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	389	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	5,807,959	209	0	0	0	0	7
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	54,028	105,612	436,938	191,656	0	0
STATE ACCTG OFF	0	906	0	0	0	0	0
SEC II BILL ADJUST	0	4,916	0	0	0	0	209
Total Fixed	5,807,959	74,507	105,612	436,938	191,656	0	216



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	GA BLDG AUTHORITY	GA TECHNOLOGY	AGRICULTURE	BANKING AND	COMMUNITY AFFAIRS	COMMUNITY HEALTH	CORRECTIONS
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	(15,307)	(3,475)	18,118	(505)	12,058	(2,461)	(18,147)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	(26,901)	(30,013)	(359)	(64,485)	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	2,185	0	827	612	44,972	5,984	60,743
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	7	(1,023)	(316)	1,464	88,541	(26,555)
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	89,062	674,907	6,785	868,951	(70,498)	705,867
STATE ACCTG OFF	994	18,776	4,723	772	3,193	4,209	59,657
SEC II BILL ADJUST	253	11,682	1,231	187	487	9,810	4,518
Total Fixed	(11,875)	116,052	671,882	(22,478)	930,766	(28,900)	786,083



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	CORRECTIONAL	DEFENSE	DRIVER SERVICES	EARLY CARE AND	ECONOMIC	EDUCATION	EMERGENCY MGMT
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	0	23,514	3,757	908	2,320	(6,077)	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	2,334,314	8,675	0	(415,363)	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	(53)	9,863	0	0	0	4,682	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	396	522	4,100	341	(153,718)	748
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	9,475	25,000	12,760	10,244	185,743	175,505	0
STATE ACCTG OFF	486	3,517	5,057	4,296	1,682	17,670	0
SEC II BILL ADJUST	0	0	1,015	9,481	539	32,019	5,771
Total Fixed	9,908	62,290	2,357,425	37,704	190,625	(345,282)	6,519



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	EMPLOYEE RETIRE	FORESTRY	GA BUREAU OF	GENERAL ASSEMBLY	GOVERNOR	HUMAN RESOURCES	INDUSTRY/TRADE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	(28)	12,940	(24,489)	19	11,285	37,847	(7,393)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	1,797,131	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	5,298	182	7,577	240	8,308	136,412	27
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	280	505	326	413	375	(7,455)	(3,413)
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	20,852	165,256	0	124,461	2,265,444	(52,019)
STATE ACCTG OFF	318	5,632	5,962	2,120	2,473	66,860	0
SEC II BILL ADJUST	2,242	377	0	1,458	1,248	105,430	0
Total Fixed	8,110	40,488	154,632	4,250	148,150	4,401,669	(62,798)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	INSURANCE	JUDICIAL BRANCH	JUVENILE JUSTICE	LABOR	LAW DEPARTMENT	NATURAL	PARDON/PAPOLES
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	(2,645)	6,873	(65,088)	(20,540)	849	(73,189)	(6,102)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	(9,253)	0	(997)	(112,801)	0	(103,514)	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	13,477	5,249	4,884	9,409	31,718	5,178	32,415
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	(490)	1,921	(8,196)	5,581	362	1,232	(1,431)
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	12,614	484,100	(78,624)	1,926,085	56,446	169,695	9,333
STATE ACCTG OFF	1,543	10,369	22,781	13,288	2,662	14,647	4,057
SEC II BILL ADJUST	7,125	5,172	2,221	31,969	12,108	14,140	5,841
Total Fixed	22,371	513,684	(123,019)	1,852,991	104,145	28,189	44,113



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	PUBLIC SAFETY	PUBLIC SERVICE REGENTS (BOARD OF)	REGIONAL TRANSP	REMOVAL OF	REVENUE	SCHOOL READINESS
EQUIP DEPRECIATION	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0
PURCHASING	(29,752)	1,400	(3,718)	(116)	(5,968)	(1,815)
RISK MGT ADM	0	0	0	0	0	0
ADMIN HEARINGS	(1,774,272)	0	(10,309)	0	(12,415)	(4,670)
SEC OF ST ADM	0	0	0	0	0	0
ARCHIVES	7,441	9	135	0	30,042	1,111
PLAN/BUDGET ADM	0	0	0	0	0	0
PLAN/BUDGET SVCS	(1,611)	(261)	5,308	0	(14,280)	(17,335)
AUDITS ADM	0	0	0	0	0	0
PERF/FIN AUDITS	67,972	17,936	3,162,622	47,247	8,750	1,608,961
STATE ACCTG OFF	9,713	335	0	0	0	9,066
SEC II BILL ADJUST	1,097	2,466	10,361	281	0	1,361
Total Fixed	(1,719,412)	21,885	3,164,399	47,412	8,751	(22,709)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	SEC OF ST OTHER	SOIL AND WATER	STUDENT FINANCE	SUBSEQUENT INJURY	TEACHER	TECH/ADULT ED	TRANSPORTATION
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	(4,803)	3,137	(891)	494	(664)	685,562	(195,123)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	1,029	0	0	0	0	(1,471)	237,243
SEC OF ST ADM	4,753,050	0	0	0	0	0	0
ARCHIVES	6,979,873	0	25,848	6,307	83	18	27,717
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	308	123	9,059	0	246	(4,594)	25,693
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	9,041	169,557	15,870	0	335,985	619,085
STATE ACCTG OFF	0	49	130	277	561	63,236	28,919
SEC II BILL ADJUST	0	0	475	782	2,088	13,793	6,363
Total Fixed	11,729,457	12,350	204,178	23,730	2,314	1,092,529	749,897



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	VETERAN SERVICE	WORLD CONGRESS	ABAC	ALBANY STATE	ARMSTRONG	ATLANTA	AUGUSTA STATE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	906	0	(5,446)	(33,688)	(10,115)	9,579	(1,233)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	8,597	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	(445)	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	(13,859)	61,975	0	0	0	0	0
STATE ACCTG OFF	844	5,249	0	0	0	0	0
SEC II BILL ADJUST	2,671	0	0	0	0	771	0
Total Fixed	(1,286)	67,224	(5,446)	(33,688)	(10,115)	10,350	(1,233)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	BAINBRIDGE	CLAYTON COLLEGE &	COASTAL GA	COLUMBUS STATE	DALTON STATE	DARTON COLLEGE	FLOYD COLLEGE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	(741)	(49,141)	4,591	21,112	(19,278)	23,613	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
STATE ACCTG OFF	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	0	0	0	0	0	0
Total Fixed	(741)	(49,141)	4,591	21,112	(19,278)	23,613	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	FORT VALLEY STATE	GAINESVILLE GA COLLEGE & STATE	GEORGIA HIGHANDS	GA PERIMETER	GEORGIA SOUTHERN	GEORGIA
EQUIP DEPRECIATION	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0
PURCHASING	(3,257)	(21,959)	7,096	(29,794)	(88,743)	(4,699)
RISK MGT ADM	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0
STATE ACCTG OFF	0	0	0	0	0	0
SEC II BILL ADJUST	0	0	0	0	0	0
Total Fixed	(3,257)	(21,959)	7,096	(29,794)	(88,743)	(4,699)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	GEORGIA STATE	GEORGIA TECH	GORDON COLLEGE	KENNESAW STATE	MACON STATE MEDICAL COLLEGE OF	MIDDLE GEORGIA
EQUIP DEPRECIATION	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0
PURCHASING	(135,956)	(300,633)	(23,977)	(188,906)	(4,686)	(25,585)
RISK MGT ADM	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0
ARCHIVES	63	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0
STATE ACCTG OFF	0	0	0	0	0	0
SEC II BILL ADJUST	7,247	0	0	0	0	0
Total Fixed	(128,646)	(300,633)	(23,977)	(188,906)	(4,686)	(25,585)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	NORTH GEORGIA	SOUTH GEORGIA	STATE UNIVERSITY	UNIVERSITY OF	VALDOSTA STATE	WAYCROSS COLLEGE	ALL OTHER
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	36
DOAS INTERNAL ADM	0	0	0	0	0	0	135
FLEET SUPP SVCS	0	0	0	0	0	0	0
PURCHASING	(17,764)	(5,297)	(18,746)	(182,414)	(66,355)	(2,337)	(42,933)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	(50,520)
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	8,481
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	9,922
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	3,170,137
STATE ACCTG OFF	0	0	0	0	0	0	3,092
SEC II BILL ADJUST	0	0	0	47	0	0	70,468
Total Fixed	(17,764)	(5,297)	(18,746)	(182,367)	(66,355)	(2,337)	3,168,818



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Summary of Fixed Cost for Year 2008

Central Service Departments	Summary Total
EQUIP DEPRECIATION	348,699
DOAS COMMISSIONER	325,863
DOAS INTERNAL ADM	788,387
FLEET SUPP SVCS	345,173
PURCHASING	(867,257)
RISK MGT ADM	23,938
ADMIN HEARINGS	1,773,988
SEC OF ST ADM	4,753,050
ARCHIVES	7,517,675
PLAN/BUDGET ADM	0
PLAN/BUDGET SVCS	5,725,087
AUDITS ADM	0
PERF/FIN AUDITS	18,306,181
STATE ACCTG OFF	401,180
SEC II BILL ADJUST	392,808
Total Fixed	39,834,772



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES

Each central service department is responsible for maintaining its own equipment inventory. Accordingly each central service department provided the annual depreciation expense for its equipment for the fiscal year ended June 30, 2006. For cost allocation purposes, the depreciation expense has been differentiated and functionalized as to **Equipment Depreciation** and **Auto Depreciation**. The depreciation expense has been allocated directly to the benefiting central service department.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department EQUIP DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Equipment Use Allowance	536,511			
Vehicles Depreciation	442,250			
Total Departmental Cost Adjustments:	978,761			978,761
Total To Be Allocated:	978,761	0		978,761



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department EQUIP DEPRECIATION

	Total	General & Admin	EQUIP DEPRECIATION	AUTO DEPRECIATION
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Equipment Use Allowance	536,511	0	536,511	0
Vehicles Depreciation	442,250	0	0	442,250
Functional Cost	978,761	0	536,511	442,250
Allocation Step 1				
1st Allocation	978,761	0	536,511	442,250
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 000200 EQUIP DEPRECIATION				
Total Allocated	978,761	0	536,511	442,250



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department EQUIP DEPRECIATION

Activity - EQUIP DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS INTERNAL ADM	202,446.99	37.7410	202,485		202,485		202,485
RAPID COPY	2,052.60	0.3827	2,053		2,053		2,053
RISK MGT ADM	864.38	0.1611	865		865		865
ADMIN HEARINGS	19,299.51	3.5979	19,303		19,303		19,303
SEC OF ST ADM	31,565.11	5.8845	31,571		31,571		31,571
PLAN/BUDGET ADM	6,209.64	1.1576	6,211		6,211		6,211
AUDITS ADM	273,972.69	51.0752	274,023		274,023		274,023
SubTotal	536,410.92	100.0000	536,511		536,511		536,511
Total	536,410.92	100.0000	536,511		536,511		536,511

Allocation Basis: DIRECT IDENTIFICATION OF EQUIPMENT DEPRECIATION

Allocation Source: FINANCIAL SYSTEM



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department EQUIP DEPRECIATION

Activity - AUTO DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	4,831.64	1.0925	4,832		4,832		4,832
RAPID COPY	3,374.80	0.7631	3,375		3,375		3,375
COURIER SERVICES	4,399.50	0.9948	4,399		4,399		4,399
VEHICLE RENTALS	338,871.65	76.6245	338,872		338,872		338,872
SEC OF ST ADM	7,732.35	1.7484	7,732		7,732		7,732
AUDITS ADM	83,040.15	18.7767	83,040		83,040		83,040
SubTotal	442,250.09	100.0000	442,250		442,250		442,250
Total	442,250.09	100.0000	442,250		442,250		442,250

Allocation Basis: DIRECT IDENTIFICATION OF AUTO DEPRECIATION

Allocation Source: FINANCIAL SYSTEM

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department EQUIP DEPRECIATION

Receiving Department	Total EQUIP DEPRECIATION	AUTO DEPRECIATION	
DOAS COMMISSIONER	4,832	0	4,832
DOAS INTERNAL ADM	202,485	202,485	0
RAPID COPY	5,428	2,053	3,375
COURIER SERVICES	4,399	0	4,399
VEHICLE RENTALS	338,872	0	338,872
RISK MGT ADM	865	865	0
ADMIN HEARINGS	19,303	19,303	0
SEC OF ST ADM	39,303	31,571	7,732
PLAN/BUDGET ADM	6,211	6,211	0
AUDITS ADM	357,063	274,023	83,040
Direct Billed	0	0	0
Total	978,761	536,511	442,250



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department EQUIP DEPRECIATION

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
RAPID COPY	5,428	NA	NA	5,428
COURIER SERVICES	4,399	NA	NA	4,399
VEHICLE RENTALS	338,872	NA	NA	338,872
Department Total:	348,699	0	0	348,699
Grand Total:	348,699	0	0	348,699



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DOAS COMMISSIONER
NATURE AND EXTENT OF SERVICES

The Department of Administrative Services (DOAS) is the business solutions arm of state government that provides consultative and reliable, value-added products and services to State of Georgia agencies, colleges and universities. Created in an effort to reorganize and streamline state government, DOAS seeks to help state entities avoid redundant costs by supplying the administrative assistance needed to focus on their other mission-related business. Services include centralized state purchasing and associated training, management of the State's fleet, risk management services, mail and courier services, and the redistribution and disposal of State personal property.

The costs of the DOAS Commissioner's Office are accounted for within organization 4030101000. Additionally, the Legal Services function for the DOAS is accounted for in organization 4030104000.

The administrative costs for the DOAS Commissioner's Office are allocated to the various divisions comprising the department based on the employees' salaries and wages in each division. The DOAS Legal Services function is allocated within the department using the number of employees within each division/organization.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department DOAS COMMISSIONER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	611,144			611,144
EQUIP DEPRECIATION	4,832		4,832	
DOAS COMMISSIONER		20,184	20,184	
DOAS INTERNAL ADM		84,099	84,099	
PURCHASING		(1,902)	(1,902)	
ARCHIVES		3,974	3,974	
PLAN/BUDGET SVCS		48	48	
PERF/FIN AUDITS		150,735	150,735	
STATE ACCTG OFF		3,250	3,250	
Total Allocated Additions:	<u>4,832</u>	<u>260,388</u>	<u>265,220</u>	<u>265,220</u>
Total To Be Allocated:	<u><u>615,976</u></u>	<u><u>260,388</u></u>		<u><u>876,364</u></u>



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department DOAS COMMISSIONER

	Total	General & Admin	COMMISSIONER	LEGAL SERVICES
Wages & Benefits				
Salaries & Wages	409,678	0	292,370	117,308
Fringe Benefits	129,397	0	91,326	38,071
Other Expense & Cost				
Printing & Publications	1,408	0	1,408	0
Supplies & Materials	3,347	0	3,328	19
Repairs & Maintenance	6,168	0	6,168	0
Rents OTRE	9,642	0	9,642	0
Freight	293	0	293	0
Other Operating Expense	6,898	0	5,718	1,180
Travel	2,493	0	2,493	0
Real Estate Rentals	52,466	0	52,466	0
PD&F	5,896	0	5,896	0
Telecommunications	7,776	0	7,296	480
S&S - Photocopies	(329)	0	(329)	0
OFS - Operating Transfers In	(23,989)	0	(23,989)	0
Departmental Totals				
Total Expenditures	611,144	0	454,086	157,058
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	611,144	0	454,086	157,058
Allocation Step 1				
Inbound- All Others	4,832	0	4,832	0
1st Allocation	615,976	0	458,918	157,058
Allocation Step 2				
Inbound- All Others	260,388	0	260,388	0
2nd Allocation	260,388	0	260,388	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department DOAS COMMISSIONER

	Total	General & Admin	COMMISSIONER	LEGAL SERVICES
Total For 000300 DOAS COMMISSIONER				
Total Allocated	876,364	0	719,306	157,058



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department DOAS COMMISSIONER

Activity - COMMISSIONER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	409,678.11	3.8859	17,833		17,833		17,833
DOAS INTERNAL ADM	2,379,815.13	22.5730	103,593		103,593	61,155	164,748
RAPID COPY	8,853.05	0.0840	385		385	227	612
MAIL SERVICES	62,519.84	0.5930	2,721		2,721	1,607	4,328
COURIER SERVICES	232,272.51	2.2032	10,111		10,111	5,969	16,080
POST OFFICE	134,647.15	1.2772	5,861		5,861	3,460	9,321
VEHICLE RENTALS	225,386.23	2.1378	9,811		9,811	5,792	15,603
FLEET SUPP SVCS	240,581.89	2.2820	10,472		10,472	6,182	16,654
SURLUS PROP STATE	679,084.53	6.4413	29,560		29,560	17,450	47,010
SURPLUS PROP FEDERAL	227,540.23	2.1583	9,905		9,905	5,847	15,752
PURCHASING	1,538,933.83	14.5972	66,989		66,989	39,546	106,535
RISK MGT ADM	4,795.50	0.0455	209		209	123	332
PROPERTY INSUR	173,853.68	1.6490	7,568		7,568	4,468	12,036
WORKERS COMP INS	488,746.45	4.6359	21,275		21,275	12,559	33,834
LIABILITY INSUR	163,714.04	1.5529	7,126		7,126	4,207	11,333
UNEMPLOYMENT COMP	6,200.82	0.0588	270		270	159	429
LOSS CONTROL/INDEMN	55,808.72	0.5294	2,429		2,429	1,434	3,863
ADMIN HEARINGS	2,192,237.29	20.7939	95,427		95,427	56,334	151,761
TREASURY AND FISCAL SVCS	1,317,491.05	12.4967	57,350		57,350	33,856	91,206
ALL OTHER	525.00	0.0050	23		23	13	36
SubTotal	10,542,685.05	100.0000	458,918		458,918	260,388	719,306
Total	10,542,685.05	100.0000	458,918		458,918	260,388	719,306



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department DOAS COMMISSIONER**

Allocation Basis: SALARIES OF EMPLOYEES SUPERVISED

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department DOAS COMMISSIONER

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	5	1.4970	2,351		2,351		2,351
DOAS INTERNAL ADM	53	15.8683	24,922		24,922		24,922
CENTRAL SUPPLY	1	0.2994	470		470		470
RAPID COPY	2	0.5988	940		940		940
MAIL SERVICES	5	1.4970	2,351		2,351		2,351
COURIER SERVICES	9	2.6946	4,232		4,232		4,232
POST OFFICE	5	1.4970	2,351		2,351		2,351
VEHICLE RENTALS	10	2.9940	4,702		4,702		4,702
FLEET SUPP SVCS	8	2.3952	3,762		3,762		3,762
SURLUS PROP STATE	36	10.7784	16,928		16,928		16,928
SURPLUS PROP FEDERAL	5	1.4970	2,351		2,351		2,351
PURCHASING	73	21.8564	34,329		34,329		34,329
EAMS	11	3.2934	5,173		5,173		5,173
RISK MGT ADM	8	2.3952	3,762		3,762		3,762
PROPERTY INSUR	2	0.5988	940		940		940
WORKERS COMP INS	17	5.0898	7,994		7,994		7,994
LIABILITY INSUR	4	1.1976	1,881		1,881		1,881
ADMIN HEARINGS	50	14.9701	23,512		23,512		23,512
TREASURY AND FISCAL SVCS	18	5.3892	8,464		8,464		8,464
STATE PROPERTIES	7	2.0958	3,292		3,292		3,292
LEASING (SPACE MGMT)	5	1.4970	2,351		2,351		2,351
SubTotal	334	100.0000	157,058		157,058		157,058
Total	334	100.0000	157,058		157,058		157,058



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department DOAS COMMISSIONER**

Allocation Basis: NUMBER OF DOAS EMPLOYEES BY ORG

Allocation Source: DOAS BUDGET

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department DOAS COMMISSIONER

Receiving Department	Total	COMMISSIONER	LEGAL SERVICES
DOAS COMMISSIONER	20,184	17,833	2,351
DOAS INTERNAL ADM	189,670	164,748	24,922
CENTRAL SUPPLY	470	0	470
RAPID COPY	1,552	612	940
MAIL SERVICES	6,679	4,328	2,351
COURIER SERVICES	20,312	16,080	4,232
POST OFFICE	11,672	9,321	2,351
VEHICLE RENTALS	20,305	15,603	4,702
FLEET SUPP SVCS	20,416	16,654	3,762
SURLUS PROP STATE	63,938	47,010	16,928
SURPLUS PROP FEDERAL	18,103	15,752	2,351
PURCHASING	140,864	106,535	34,329
EAMS	5,173	0	5,173
RISK MGT ADM	4,094	332	3,762
PROPERTY INSUR	12,976	12,036	940
WORKERS COMP INS	41,828	33,834	7,994
LIABILITY INSUR	13,214	11,333	1,881
UNEMPLOYMENT COMP	429	429	0
LOSS CONTROL/INDEMN	3,863	3,863	0
ADMIN HEARINGS	175,273	151,761	23,512
TREASURY AND FISCAL	99,670	91,206	8,464
STATE PROPERTIES	3,292	0	3,292
LEASING (SPACE MGMT)	2,351	0	2,351
ALL OTHER	36	36	0
Direct Billed	0	0	0
Total	876,364	719,306	157,058



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department DOAS COMMISSIONER

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
CENTRAL SUPPLY	470	NA	NA	470
RAPID COPY	1,552	NA	NA	1,552
MAIL SERVICES	6,679	NA	NA	6,679
COURIER SERVICES	20,312	NA	NA	20,312
POST OFFICE	11,672	NA	NA	11,672
VEHICLE RENTALS	20,305	NA	NA	20,305
SURLUS PROP STATE	63,938	NA	NA	63,938
SURPLUS PROP FEDERAL	18,103	NA	NA	18,103
EAMS	5,173	NA	NA	5,173
PROPERTY INSUR	12,976	NA	NA	12,976
WORKERS COMP INS	41,828	NA	NA	41,828
LIABILITY INSUR	13,214	NA	NA	13,214
UNEMPLOYMENT COMP	429	NA	NA	429
LOSS CONTROL/INDEMN	3,863	NA	NA	3,863
TREASURY AND FISCAL SVCS	99,670	NA	NA	99,670
STATE PROPERTIES	3,292	NA	NA	3,292
LEASING (SPACE MGMT)	2,351	NA	NA	2,351
ALL OTHER	36	NA	NA	36
Department Total:	325,863	0	0	325,863
Grand Total:	325,863	0	0	325,863



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DOAS INTERNAL ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Internal Administration function within the DOAS is comprised of Accounting, Budget, and Procurement (organization 4030201000), Superior Courts Accounting (4030202000), Risk Management Accounting (4030203000), Information Technology (4030204000), Risk Management IT (4030205000), and Customer Employee Relations (4030206000).

For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Accounting, Budget, and Procurement** – this activity is responsible for internal accounting, budgeting and procurement activities within the DOAS. These costs have been allocated to the divisions comprising the department using the total salaries and wages identified to each division/organization.
- **Risk Management Accounting** – this activity is responsible for the accounting of the risk management funds. The costs identified to this activity are reduced to zero (\$0) through an Indirect Cost – Contra Account (the costs are distributed to the risk management funds within the department’s accounting records). Accordingly, the net costs (if any) have been allocated to benefiting risk management funds based on the total operating expenditures of each risk management fund.
- **Information Technology** – this activity includes the internal information technology support of the department. These costs have been allocated using the total salaries of employees.
- **Risk Management IT** – this activity is responsible for the information technology needs of the risk management funds. Similar to *Risk Management Accounting*, the costs identified to this activity are reduced to zero (\$0) through an Indirect Cost – Contra Account. Accordingly, the net costs (if any) have been allocated to benefiting risk management funds based on the total operating expenditures of each risk management fund.
- **Customer Employee Relations** – this activity supports customer and employee relations within the department. These costs have been allocated to supported operations using the number of employees identified to each organization.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department DOAS INTERNAL ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,274,455			2,274,455
Computer Equipment	(485,186)			
Investment Expense	(2,938)			
Total Deductions:	(488,124)			(488,124)
EQUIP DEPRECIATION	202,485		202,485	
DOAS COMMISSIONER	128,515	61,155	189,670	
DOAS INTERNAL ADM		525,288	525,288	
PLAN/BUDGET SVCS		3	3	
Total Allocated Additions:	331,000	586,446	917,446	917,446
Total To Be Allocated:	2,117,331	586,446		2,703,777



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department DOAS INTERNAL ADM

	Total	General & Admin	ACCTNG, BUDGET,	RISK MGMT ACCTG	INFO TECH
Wages & Benefits					
Salaries & Wages	2,379,815	0	830,800	128,896	411,522
Fringe Benefits	775,551	0	272,986	41,739	132,893
Other Expense & Cost					
Printing & Publications	2,056	0	52	0	0
Supplies & Materials	32,394	0	8,424	0	3,745
Repair & Maintenance	337,948	0	(518)	0	55,670
Equipment - Not Capitalized	47,164	0	0	0	42,269
Rents OTRE	18,074	0	9,162	0	0
Insurance & Bonds	7,914	0	7,914	0	0
Freight	82	0	44	0	28
Other Operating Expenses	31,090	0	7,981	1,206	14,622
Travel	7,181	0	2,727	0	1,073
Real Estate Rentals	157,378	0	81,472	5,965	26,233
PD&F	652,896	0	30,080	6,528	431,218
Contracts	(460)	0	(460)	0	0
Computer Bill - GTA	109,419	0	0	0	101,655
Software	127,047	0	0	0	96,131
Telecommunications	46,348	0	13,680	1,845	21,203
*Computer Equipment	485,186	485,186	0	0	0
Indirect Cost - Contra Account	(1,600,680)	0	0	(186,179)	0
S&S - Photocopies	(14)	0	(14)	0	0
S&S - St Surplus Prop	(399)	0	0	0	(399)
S&S - Superior	(297,475)	0	0	0	0
Interest Earned	(391,538)	0	(391,538)	0	0
*Investment Expense	2,938	2,938	0	0	0
Other Revenue	(35,014)	0	(35,014)	0	0
OFS - Operating Transfers In	(620,446)	0	(128,833)	0	(387,497)
Departmental Totals					
Total Expenditures	2,274,455	488,124	708,945	0	950,366



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department DOAS INTERNAL ADM

	Total	General & Admin	ACCTNG, BUDGET,	RISK MGMT ACCTG	INFO TECH
Deductions					
Total Deductions	(488,124)	(488,124)	0	0	0
Functional Cost	1,786,331	0	708,945	0	950,366
Allocation Step 1					
Inbound- All Others	331,000	331,000	0	0	0
Reallocate Admin Costs		(331,000)	131,365	0	176,099
1st Allocation	2,117,331	0	840,310	0	1,126,465
Allocation Step 2					
Inbound- All Others	586,446	586,446	0	0	0
Reallocate Admin Costs		(586,446)	232,744	0	312,002
2nd Allocation	586,446	0	232,744	0	312,002
Total For 000400 DOAS INTERNAL ADM					
Total Allocated	2,703,777	0	1,073,054	0	1,438,467



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department DOAS INTERNAL ADM

	RISK MGMT IT	CUSTOMER EMPL	SUPERIOR COURTS	OTHER
Wages & Benefits				
Salaries & Wages	411,520	374,856	222,221	0
Fringe Benefits	141,233	114,581	72,119	0
Other Expense & Cost				
Printing & Publications	0	2,004	0	0
Supplies & Materials	12,476	7,699	50	0
Repair & Maintenance	282,796	0	0	0
Equipment - Not Capitalized	4,895	0	0	0
Rents OTRE	0	8,912	0	0
Insurance & Bonds	0	0	0	0
Freight	10	0	0	0
Other Operating Expenses	953	5,641	687	0
Travel	1,806	760	815	0
Real Estate Rentals	26,223	17,485	0	0
PD&F	185,370	(300)	0	0
Contracts	0	0	0	0
Computer Bill - GTA	7,764	0	0	0
Software	30,916	0	0	0
Telecommunications	3,179	4,858	1,583	0
*Computer Equipment	0	0	0	0
Indirect Cost - Contra Account	(1,414,501)	0	0	0
S&S - Photocopies	0	0	0	0
S&S - St Surplus Prop	0	0	0	0
S&S - Superior	0	0	(297,475)	0
Interest Earned	0	0	0	0
*Investment Expense	0	0	0	0
Other Revenue	0	0	0	0
OFS - Operating Transfers In	0	(104,116)	0	0
Departmental Totals				
Total Expenditures	(305,360)	432,380	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department DOAS INTERNAL ADM

	RISK MGMT IT	CUSTOMER EMPL	SUPERIOR COURTS	OTHER
Deductions				
Total Deductions	0	0	0	0
Functional Cost	(305,360)	432,380	0	0
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	(56,582)	80,118	0	0
1st Allocation	(361,942)	512,498	0	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	(100,249)	141,949	0	0
2nd Allocation	(100,249)	141,949	0	0
Total For 000400 DOAS INTERNAL ADM				
Total Allocated	(462,191)	654,447	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department DOAS INTERNAL ADM

Activity - ACCTNG, BUDGET, PROCURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	409,678.11	3.8859	32,654		32,654		32,654
DOAS INTERNAL ADM	2,379,815.13	22.5730	189,685		189,685		189,685
RAPID COPY	8,853.05	0.0840	706		706	266	972
MAIL SERVICES	62,519.84	0.5930	4,983		4,983	1,877	6,860
COURIER SERVICES	232,272.51	2.2032	18,513		18,513	6,973	25,486
POST OFFICE	134,647.15	1.2772	10,732		10,732	4,042	14,774
VEHICLE RENTALS	225,386.23	2.1378	17,965		17,965	6,766	24,731
FLEET SUPP SVCS	240,581.89	2.2820	19,176		19,176	7,222	26,398
SURLUS PROP STATE	679,084.53	6.4413	54,127		54,127	20,386	74,513
SURPLUS PROP FEDERAL	227,540.23	2.1583	18,136		18,136	6,831	24,967
PURCHASING	1,538,933.83	14.5972	122,661		122,661	46,197	168,858
RISK MGT ADM	4,795.50	0.0455	382		382	144	526
PROPERTY INSUR	173,853.68	1.6490	13,857		13,857	5,219	19,076
WORKERS COMP INS	488,746.45	4.6359	38,956		38,956	14,672	53,628
LIABILITY INSUR	163,714.04	1.5529	13,049		13,049	4,915	17,964
UNEMPLOYMENT COMP	6,200.82	0.0588	494		494	186	680
LOSS CONTROL/INDEMN	55,808.72	0.5294	4,448		4,448	1,675	6,123
ADMIN HEARINGS	2,192,237.29	20.7939	174,733		174,733	65,807	240,540
TREASURY AND FISCAL SVCS	1,317,491.05	12.4967	105,011		105,011	39,550	144,561
ALL OTHER	525.00	0.0050	42		42	16	58
SubTotal	10,542,685.05	100.0000	840,310		840,310	232,744	1,073,054
Total	10,542,685.05	100.0000	840,310		840,310	232,744	1,073,054



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department DOAS INTERNAL ADM**

Allocation Basis: SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department DOAS INTERNAL ADM

Activity - RISK MGMT ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: TOTAL EXPENDITURES FOR SECTIONS SERVED
 Allocation Source: EXPENDITURE REPORT

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department DOAS INTERNAL ADM

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	409,678.11	3.8859	43,773		43,773		43,773
DOAS INTERNAL ADM	2,379,815.13	22.5730	254,278		254,278		254,278
RAPID COPY	8,853.05	0.0840	946		946	356	1,302
MAIL SERVICES	62,519.84	0.5930	6,680		6,680	2,516	9,196
COURIER SERVICES	232,272.51	2.2032	24,818		24,818	9,347	34,165
POST OFFICE	134,647.15	1.2772	14,387		14,387	5,418	19,805
VEHICLE RENTALS	225,386.23	2.1378	24,082		24,082	9,070	33,152
FLEET SUPP SVCS	240,581.89	2.2820	25,706		25,706	9,681	35,387
SURLUS PROP STATE	679,084.53	6.4413	72,559		72,559	27,328	99,887
SURPLUS PROP FEDERAL	227,540.23	2.1583	24,312		24,312	9,157	33,469
PURCHASING	1,538,933.83	14.5972	164,432		164,432	61,929	226,361
RISK MGT ADM	4,795.50	0.0455	512		512	193	705
PROPERTY INSUR	173,853.68	1.6490	18,576		18,576	6,996	25,572
WORKERS COMP INS	488,746.45	4.6359	52,222		52,222	19,668	71,890
LIABILITY INSUR	163,714.04	1.5529	17,493		17,493	6,588	24,081
UNEMPLOYMENT COMP	6,200.82	0.0588	663		663	250	913
LOSS CONTROL/INDEMN	55,808.72	0.5294	5,963		5,963	2,246	8,209
ADMIN HEARINGS	2,192,237.29	20.7939	234,236		234,236	88,220	322,456
TREASURY AND FISCAL SVCS	1,317,491.05	12.4967	140,771		140,771	53,018	193,789
ALL OTHER	525.00	0.0050	56		56	21	77
SubTotal	10,542,685.05	100.0000	1,126,465		1,126,465	312,002	1,438,467
Total	10,542,685.05	100.0000	1,126,465		1,126,465	312,002	1,438,467



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department DOAS INTERNAL ADM**

Allocation Basis: SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department DOAS INTERNAL ADM

Activity - RISK MGMT IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROPERTY INSUR	15,986,342.31	14.4832	-52,421		-52,421	-14,519	-66,940
WORKERS COMP INS	60,956,174.18	55.2247	-199,881		-199,881	-55,362	-255,243
LIABILITY INSUR	25,400,781.68	23.0124	-83,292		-83,292	-23,070	-106,362
UNEMPLOYMENT COMP	7,372,258.71	6.6791	-24,174		-24,174	-6,696	-30,870
LOSS CONTROL/INDEMN	662,918.22	0.6006	-2,174		-2,174	-602	-2,776
SubTotal	110,378,475.10	100.0000	-361,942		-361,942	-100,249	-462,191
Total	110,378,475.10	100.0000	-361,942		-361,942	-100,249	-462,191

Allocation Basis: TOTAL EXPENDITURES FOR SECTIONS SERVED

Allocation Source: EXPENDITURE REPORT



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department DOAS INTERNAL ADM

Activity - CUSTOMER EMPL RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	5	1.4970	7,672		7,672		7,672
DOAS INTERNAL ADM	53	15.8683	81,325		81,325		81,325
CENTRAL SUPPLY	1	0.2994	1,534		1,534	514	2,048
RAPID COPY	2	0.5988	3,069		3,069	1,029	4,098
MAIL SERVICES	5	1.4970	7,672		7,672	2,572	10,244
COURIER SERVICES	9	2.6946	13,810		13,810	4,629	18,439
POST OFFICE	5	1.4970	7,672		7,672	2,572	10,244
VEHICLE RENTALS	10	2.9940	15,344		15,344	5,143	20,487
FLEET SUPP SVCS	8	2.3952	12,275		12,275	4,114	16,389
SURLUS PROP STATE	36	10.7784	55,239		55,239	18,515	73,754
SURPLUS PROP FEDERAL	5	1.4970	7,672		7,672	2,572	10,244
PURCHASING	73	21.8564	112,014		112,014	37,544	149,558
EAMS	11	3.2934	16,879		16,879	5,657	22,536
RISK MGT ADM	8	2.3952	12,275		12,275	4,114	16,389
PROPERTY INSUR	2	0.5988	3,069		3,069	1,029	4,098
WORKERS COMP INS	17	5.0898	26,085		26,085	8,743	34,828
LIABILITY INSUR	4	1.1976	6,138		6,138	2,057	8,195
ADMIN HEARINGS	50	14.9701	76,721		76,721	25,715	102,436
TREASURY AND FISCAL SVCS	18	5.3892	27,620		27,620	9,258	36,878
STATE PROPERTIES	7	2.0958	10,741		10,741	3,600	14,341
LEASING (SPACE MGMT)	5	1.4970	7,672		7,672	2,572	10,244
SubTotal	334	100.0000	512,498		512,498	141,949	654,447
Total	334	100.0000	512,498		512,498	141,949	654,447



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department DOAS INTERNAL ADM**

Allocation Basis: NUMBER OF DOAS EMPLOYEES BY ORG

Allocation Source: DOAS BUDGET

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department DOAS INTERNAL ADM

Receiving Department	Total	ACCTNG, BUDGET,	RISK MGMT ACCTG	INFO TECH	RISK MGMT IT	CUSTOMER EMPL
DOAS COMMISSIONER	84,099	32,654	0	43,773	0	7,672
DOAS INTERNAL ADM	525,288	189,685	0	254,278	0	81,325
CENTRAL SUPPLY	2,048	0	0	0	0	2,048
RAPID COPY	6,372	972	0	1,302	0	4,098
MAIL SERVICES	26,300	6,860	0	9,196	0	10,244
COURIER SERVICES	78,090	25,486	0	34,165	0	18,439
POST OFFICE	44,823	14,774	0	19,805	0	10,244
VEHICLE RENTALS	78,370	24,731	0	33,152	0	20,487
FLEET SUPP SVCS	78,174	26,398	0	35,387	0	16,389
SURLUS PROP STATE	248,154	74,513	0	99,887	0	73,754
SURPLUS PROP FEDERAL	68,680	24,967	0	33,469	0	10,244
PURCHASING	544,777	168,858	0	226,361	0	149,558
EAMS	22,536	0	0	0	0	22,536
RISK MGT ADM	17,620	526	0	705	0	16,389
PROPERTY INSUR	(18,194)	19,076	0	25,572	(66,940)	4,098
WORKERS COMP INS	(94,897)	53,628	0	71,890	(255,243)	34,828
LIABILITY INSUR	(56,122)	17,964	0	24,081	(106,362)	8,195
UNEMPLOYMENT COMP	(29,277)	680	0	913	(30,870)	0
LOSS CONTROL/INDEMN	11,556	6,123	0	8,209	(2,776)	0
ADMIN HEARINGS	665,432	240,540	0	322,456	0	102,436
TREASURY AND FISCAL	375,228	144,561	0	193,789	0	36,878
STATE PROPERTIES	14,341	0	0	0	0	14,341
LEASING (SPACE MGMT)	10,244	0	0	0	0	10,244
ALL OTHER	135	58	0	77	0	0
Direct Billed	0	0	0	0	0	0
Total	2,703,777	1,073,054	0	1,438,467	(462,191)	654,447



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department DOAS INTERNAL ADM

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
CENTRAL SUPPLY	2,048	NA	NA	2,048
RAPID COPY	6,372	NA	NA	6,372
MAIL SERVICES	26,300	NA	NA	26,300
COURIER SERVICES	78,090	NA	NA	78,090
POST OFFICE	44,823	NA	NA	44,823
VEHICLE RENTALS	78,370	NA	NA	78,370
SURLUS PROP STATE	248,154	NA	NA	248,154
SURPLUS PROP FEDERAL	68,680	NA	NA	68,680
EAMS	22,536	NA	NA	22,536
PROPERTY INSUR	(18,194)	NA	NA	(18,194)
WORKERS COMP INS	(94,897)	NA	NA	(94,897)
LIABILITY INSUR	(56,122)	NA	NA	(56,122)
UNEMPLOYMENT COMP	(29,277)	NA	NA	(29,277)
LOSS CONTROL/INDEMN	11,556	NA	NA	11,556
TREASURY AND FISCAL SVCS	375,228	NA	NA	375,228
STATE PROPERTIES	14,341	NA	NA	14,341
LEASING (SPACE MGMT)	10,244	NA	NA	10,244
ALL OTHER	135	NA	NA	135
Department Total:	788,387	0	0	788,387
Grand Total:	788,387	0	0	788,387



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FLEET SUPPORT SERVICES
NATURE AND EXTENT OF SERVICES

The DOAS Office of Fleet Management was created by Executive Order on June 10, 2002 and became operational on July 1, 2002. It centralizes responsibility for data collection, auditing, education, oversight and guidance for fleet management functions throughout the state of Georgia. The Office of Fleet Management provides guidance and education regarding use of industry best management practices, adherence to state fleet policies and procedures, executive orders, and other regulatory programs which become recommendations for implementation of strategic changes through routine audit conducted in cooperation with state agencies and leadership. The primary mission is to ensure the state fleet is cost-effectively managed from initial acquisition of vehicles through disposal.

Fleet Support Services provides administrative support and supervision to the DOAS fleet operations, including Motor Vehicle Rentals, Motor Vehicle Contract Maintenance, and Petroleum Operations. The administrative costs recorded to organization 4030307000 have been included in this schedule. These costs have been reduced by proceeds from the Motor Fuel Tax Recovery sales and use tax proceeds. These administrative costs have been allocated to supervised organizations based on the employees' salaries and wages charged to each area.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department FLEET SUPP SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	246,558			246,558
DOAS COMMISSIONER	14,234	6,182	20,416	
DOAS INTERNAL ADM	57,157	21,017	78,174	
FLEET SUPP SVCS		164,159	164,159	
PLAN/BUDGET SVCS		25	25	
Total Allocated Additions:	71,391	191,383	262,774	262,774
Total To Be Allocated:	317,949	191,383		509,332



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department FLEET SUPP SVCS

	Total	General & Admin	MOTOR VEH ADMIN
Wages & Benefits			
Salaries & Wages	240,582	0	240,582
Fringe Benefits	78,647	0	78,647
Other Expense & Cost			
Printing & Publications	450	0	450
Supplies & Materials	3,863	0	3,863
Repair & Maintenance	338	0	338
Rents OTRE	7,347	0	7,347
Freight	12	0	12
Insurance & Bonds	0	0	0
Other Operating Expenses	4,607	0	4,607
Travel	2,571	0	2,571
Real Estate Rentals	25,400	0	25,400
PD&F	22,897	0	22,897
Contracts	157,058	0	157,058
Telecommunications	4,133	0	4,133
Indirect Cost	650,777	0	650,777
Motor Fuel Tax Recovery	(115,552)	0	(115,552)
Other Revenue	(177)	0	(177)
OFS - Operating Transfers In	(14,326)	0	(14,326)
Carry-Over/Trans from Reserve	(822,069)	0	(822,069)
Departmental Totals			
Total Expenditures	246,558	0	246,558
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	246,558	0	246,558
Allocation Step 1			
Inbound- All Others	71,391	0	71,391
1st Allocation	317,949	0	317,949



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department FLEET SUPP SVCS

	Total	General & Admin	MOTOR VEH ADMIN
<hr/>			
Allocation Step 2			
Inbound- All Others	191,383	0	191,383
2nd Allocation	191,383	0	191,383
<hr/>			
Total For 001200 FLEET SUPP SVCS			
Total Allocated	509,332	0	509,332



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department FLEET SUPP SVCS

Activity - MOTOR VEH ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VEHICLE RENTALS	225,386.23	48.3695	153,790		153,790	191,383	345,173
FLEET SUPP SVCS	240,581.89	51.6305	164,159		164,159		164,159
SubTotal	465,968.12	100.0000	317,949		317,949	191,383	509,332
Total	465,968.12	100.0000	317,949		317,949	191,383	509,332

Allocation Basis: EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department FLEET SUPP SVCS

Receiving Department	Total	MOTOR VEH ADMIN
VEHICLE RENTALS	345,173	345,173
FLEET SUPP SVCS	164,159	164,159
Direct Billed	0	0
Total	509,332	509,332



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department FLEET SUPP SVCS

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
VEHICLE RENTALS	345,173	NA	NA	345,173
Department Total:	345,173	0	0	345,173
Grand Total:	345,173	0	0	345,173

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
PURCHASING
NATURE AND EXTENT OF 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 Purchasing Division of DOAS is responsible for the overall administration of Procurement Services.

The Purchasing 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.

For cost allocation purposes, the Purchasing costs included in this schedule are comprised of the following organizations:

- ◆ State Purchasing (4030403000)
- ◆ Procurement (4030403100)
- ◆ Statewide Contracts (4030403200)
- ◆ Procurement Support (4030403300)
- ◆ Training and Compliance (4030403400)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
PURCHASING (*continued*)
NATURE AND EXTENT OF SERVICES

The State Purchasing Division of DOAS is directly funded through General Fund appropriations passed by the State Legislature, in addition to revenues received from purchasing card rebates. In accordance with 2 CFR Part 225, the total Purchasing costs have been reduced by the amount of purchasing card rebates received.

During FY 2006, the Purchasing Division initiated the development of the Team Georgia Marketplace, the state's new electronic procurement system. The eProcurement System enhances the Division's ability to deliver transactional efficiencies and low-cost processes that unite purchasing power across the state. For purposes of this cost allocation plan, the contractual services and software costs identified to the development of the eProcurement System have been excluded from the allocable cost pool. In turn, these costs have been amortized using a ten (10) year life. Accordingly, a cost adjustment equal to one (1) year of the amortized cost has been included in this schedule for allocation to benefiting state agencies.

The net Purchasing costs have been allocated to the State agencies receiving the services based on the number of purchasing transactions processed compared to the grand total of all purchasing transactions processed. The transaction data, by department, is generated and consolidated annually by the Purchasing Division. The net costs of Procurement Support (4030403300) have been allocated using the actual purchasing card spending identified to each agency during the fiscal year.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	14,510,547			14,510,547
Contracts - eProcurement	(14,811,801)			
Software - eProcurement	(1,517,913)			
Total Deductions:	(16,329,714)			(16,329,714)
DOAS COMMISSIONER	101,318	39,546	140,864	
DOAS INTERNAL ADM	399,107	145,670	544,777	
PLAN/BUDGET SVCS		257	257	
PERF/FIN AUDITS		3,572	3,572	
Total Allocated Additions:	500,425	189,045	689,470	689,470
Amortizat on of eProcurement System	1,632,971			
Total Departmental Cost Adjustments:	1,632,971			1,632,971
Total To Be Allocated:	314,229	189,045		503,274



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	PROCUREMENT	P-CARD (403300)
Wages & Benefits				
Salaries & Wages	1,538,934	0	1,208,143	330,791
Fringe Benefits	553,761	0	445,023	108,738
Other Expense & Cost				
Printing & Publications	2,567	0	2,567	0
Supplies & Materials	23,222	0	20,846	2,376
Repair & Maintenance	341,041	0	341,041	0
Equipment - Not Capitalized	1,178	0	1,178	0
Energy	1,169	0	0	1,169
Rents OTRE	35,725	0	23,652	12,073
Freight	21	0	21	0
Other Operating Expenses	46,737	0	43,645	3,092
Travel	4,339	0	3,809	530
Real Estate Rentals	184,445	0	157,085	27,360
PD&F	251,733	0	237,377	14,356
*Contracts - eProcurement	14,811,801	14,811,801	0	0
Contracts	1,600	0	0	1,600
*Software - eProcurement	1,517,913	1,517,913	0	0
Software	240	0	240	0
Telecommunications	38,509	0	35,299	3,210
Other Intergovt Revenues	(468,789)	0	(468,789)	0
S&S - Photocopies	(22,253)	0	(22,253)	0
S&S - St Surplus Prop	(247)	0	(247)	0
Other Revenue	(401)	0	(401)	0
Purchasing Card Rebates	(2,332,698)	0	0	(2,332,698)
OFS - Operating Transfers In	(2,020,000)	0	(2,020,000)	0
Departmental Totals				
Total Expenditures	14,510,547	16,329,714	8,236	(1,827,403)
Deductions				
Total Deductions	(16,329,714)	(16,329,714)	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	PROCUREMENT	P-CARD (403300)
Cost Adjustments				
Amortization of eProcurement System	1,632,971	0	1,632,971	0
Functional Cost	(186,196)	0	1,641,207	(1,827,403)
Allocation Step 1				
Inbound- All Others	500,425	0	392,860	107,565
1st Allocation	314,229	0	2,034,067	(1,719,838)
Allocation Step 2				
Inbound- All Others	189,045	0	148,410	40,635
2nd Allocation	189,045	0	148,410	40,635
Total For 001800 PURCHASING				
Total Allocated	503,274	0	2,182,477	(1,679,203)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
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
DOAS COMMISSIONER	178	0.0776	1,578		1,578		1,578
WORKERS COMP INS	245	0.1068	2,173		2,173	159	2,332
SEC OF ST ADM	629	0.2742	5,578		5,578	407	5,985
AUDITS ADM	113	0.0493	1,002		1,002	73	1,075
MERIT SYSTEM (PERSONNEL)	258	0.1125	2,288		2,288	167	2,455
STATE ACCTG OFF	35	0.0153	310		310	23	333
GA TECHNOLOGY AUTHORITY	1,216	0.5301	10,783		10,783	787	11,570
AGRICULTURE	3,650	1.5912	32,366		32,366	2,363	34,729
BANKING AND FINANCE	41	0.0179	364		364	27	391
COMMUNITY AFFAIRS	2,470	1.0768	21,903		21,903	1,599	23,502
COMMUNITY HEALTH	571	0.2489	5,063		5,063	370	5,433
CORRECTIONS	27,519	11.9968	244,023		244,023	17,818	261,841
DEFENSE	4,266	1.8597	37,829		37,829	2,762	40,591
DRIVER SERVICES	752	0.3278	6,668		6,668	487	7,155
EARLY CARE AND LEARN	261	0.1138	2,314		2,314	169	2,483
ECONOMIC DEVELOPMENT	905	0.3945	8,025		8,025	586	8,611
EDUCATION	3,958	1.7255	35,097		35,097	2,563	37,660
FORESTRY COMMISSION	3,171	1.3824	28,119		28,119	2,053	30,172
GA BUREAU OF INVESTIGATION	905	0.3945	8,025		8,025	586	8,611
GENERAL ASSEMBLY	2	0.0009	18		18	1	19
GOVERNOR	1,186	0.5170	10,517		10,517	768	11,285
HUMAN RESOURCES	20,226	8.8175	179,353		179,353	13,096	192,449
INSURANCE	32	0.0140	284		284	21	305
JUDICIAL BRANCH	1,119	0.4878	9,923		9,923	725	10,648
JUVENILE JUSTICE	3,638	1.5860	32,260		32,260	2,356	34,616



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
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
LAW DEPARTMENT	331	0.1443	2,935		2,935	214	3,149
NATURAL RESOURCES	5,670	2.4718	50,278		50,278	3,671	53,949
PARDONS/PAROLES	1,100	0.4795	9,754		9,754	712	10,466
PUBLIC SAFETY	3,716	1.6200	32,951		32,951	2,406	35,357
PUBLIC SERVICE COMM	187	0.0815	1,658		1,658	121	1,779
REVENUE	526	0.2293	4,664		4,664	341	5,005
SOIL AND WATER CONSERV	376	0.1639	3,334		3,334	243	3,577
SUBSEQUENT INJURY TRUST	41	0.0179	364		364	27	391
TECH/ADULT ED	49,795	21.7075	441,552		441,552	32,242	473,794
TRANSPORTATION	8,806	3.8389	78,087		78,087	5,702	83,789
VETERAN SERVICE	410	0.1787	3,636		3,636	265	3,901
ABAC	875	0.3815	7,759		7,759	567	8,326
ALBANY STATE UNIVERSITY	1,202	0.5240	10,659		10,659	778	11,437
ARMSTRONG ATLANTIC STATE	1,450	0.6321	12,858		12,858	939	13,797
ATLANTA METROPOLITAN COLLEGE	1,457	0.6352	12,920		12,920	943	13,863
AUGUSTA STATE UNIVERSITY	1,796	0.7830	15,926		15,926	1,163	17,089
BAINBRIDGE COLLEGE	680	0.2964	6,030		6,030	440	6,470
CLAYTON COLLEGE & STATE	127	0.0554	1,126		1,126	82	1,208
COASTAL GA COMMUNITY COLLEGE	505	0.2202	4,478		4,478	327	4,805
COLUMBUS STATE UNIVERSITY	4,166	1.8162	36,942		36,942	2,697	39,639
DALTON STATE COLLEGE	358	0.1561	3,175		3,175	232	3,407
DARTON COLLEGE	2,681	1.1688	23,774		23,774	1,736	25,510
FORT VALLEY STATE UNIVERSITY	1,222	0.5327	10,836		10,836	791	11,627
GAINESVILLE COLLEGE	352	0.1535	3,121		3,121	228	3,349
GA COLLEGE & STATE UNIVERSITY	2,755	1.2010	24,430		24,430	1,784	26,214
GEORGIA HIGHANDS COLLEGE	2,801	1.2211	24,838		24,838	1,814	26,652

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
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
GA PERIMETER COLLEGE	798	0.3479	7,076		7,076	517	7,593
GEORGIA SOUTHERN UNIVERSITY	900	0.3924	7,981		7,981	583	8,564
GEORGIA SOUTHWESTERN STATE	628	0.2738	5,569		5,569	407	5,976
GEORGIA STATE UNIVERSITY	2,045	0.8915	18,134		18,134	1,324	19,458
GORDON COLLEGE	317	0.1382	2,811		2,811	205	3,016
KENNESAW STATE UNIVERSITY	779	0.3396	6,908		6,908	504	7,412
MACON STATE COLLEGE	556	0.2424	4,930		4,930	360	5,290
MEDICAL COLLEGE OF GEORGIA	16,657	7.2616	147,705		147,705	10,785	158,490
MIDDLE GEORGIA COLLEGE	469	0.2045	4,159		4,159	304	4,463
NORTH GEORGIA COLLEGE & STATE	1,077	0.4695	9,550		9,550	697	10,247
SOUTH GEORGIA COLLEGE	20	0.0087	177		177	13	190
STATE UNIVERSITY OF WEST GA	2,796	1.2189	24,793		24,793	1,810	26,603
UNIVERSITY OF GEORGIA	29,863	13.0187	264,808		264,808	19,336	284,144
VALDOSTA STATE UNIVERSITY	611	0.2664	5,418		5,418	396	5,814
WAYCROSS COLLEGE	244	0.1064	2,164		2,164	158	2,322
ALL OTHER	895	0.3902	7,936		7,936	580	8,516
SubTotal	229,386	100.0000	2,034,067		2,034,067	148,410	2,182,477
Total	229,386	100.0000	2,034,067		2,034,067	148,410	2,182,477

Allocation Basis: PURCHASE TRANSACTIONS BY AGENCY

Allocation Source: STATE PURCHASING DIVISION

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - P-CARD (403300)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	491,237.00	0.2024	-3,480		-3,480		-3,480
PLAN/BUDGET ADM	289,477.00	0.1192	-2,051		-2,051	49	-2,002
AUDITS ADM	1,108,509.00	0.4566	-7,853		-7,853	186	-7,667
MERIT SYSTEM (PERSONNEL)	192,903.00	0.0795	-1,367		-1,367	32	-1,335
STATE ACCTG OFF	44,623.00	0.0184	-316		-316	7	-309
GA BLDG AUTHORITY	2,213,018.00	0.9116	-15,678		-15,678	371	-15,307
GA TECHNOLOGY AUTHORITY	2,175,171.00	0.8960	-15,410		-15,410	365	-15,045
AGRICULTURE	239,013.00	0.0985	-1,693		-1,693	40	-1,653
BANKING AND FINANCE	46,574.00	0.0192	-330		-330	8	-322
COMMUNITY AFFAIRS	440,657.00	0.1815	-3,122		-3,122	74	-3,048
COMMUNITY HEALTH	563,862.00	0.2323	-3,995		-3,995	95	-3,900
CORRECTIONS	18,525,418.00	7.6310	-131,241		-131,241	3,107	-128,134
DRIVER SERVICES	491,237.00	0.2024	-3,480		-3,480	82	-3,398
EARLY CARE AND LEARN	227,621.00	0.0938	-1,613		-1,613	38	-1,575
ECONOMIC DEVELOPMENT	909,612.00	0.3747	-6,444		-6,444	153	-6,291
EDUCATION	1,583,540.00	0.6523	-11,218		-11,218	266	-10,952
EMPLOYEE RETIRE	4,028.00	0.0017	-29		-29	1	-28
FORESTRY COMMISSION	2,491,448.00	1.0263	-17,650		-17,650	418	-17,232
GA BUREAU OF INVESTIGATION	1,894,553.00	0.7804	-13,422		-13,422	318	-13,104
HUMAN RESOURCES	5,526,778.00	2.2766	-39,154		-39,154	927	-38,227
INSURANCE	163,359.00	0.0673	-1,157		-1,157	27	-1,130
JUDICIAL BRANCH	545,916.00	0.2249	-3,867		-3,867	92	-3,775
JUVENILE JUSTICE	3,949,531.00	1.6269	-27,980		-27,980	662	-27,318
LABOR	2,969,660.00	1.2233	-21,038		-21,038	498	-20,540
LAW DEPARTMENT	80,529.00	0.0332	-571		-571	14	-557



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - P-CARD (403300)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	8,434,560.00	3.4744	-59,754		-59,754	1,415	-58,339
PARDONS/PAROLEES	519,416.00	0.2140	-3,680		-3,680	87	-3,593
PUBLIC SAFETY	3,393,638.00	1.3979	-24,042		-24,042	569	-23,473
PUBLIC SERVICE COMM	54,767.00	0.0226	-388		-388	9	-379
REGENTS (BOARD OF)	537,525.00	0.2214	-3,808		-3,808	90	-3,718
REGIONAL TRANSP AUTH	16,789.00	0.0069	-119		-119	3	-116
REVENUE	785,526.00	0.3236	-5,565		-5,565	132	-5,433
SEC OF ST OTHER	694,324.00	0.2860	-4,919		-4,919	116	-4,803
SOIL AND WATER CONSERV	63,644.00	0.0262	-451		-451	11	-440
STUDENT FINANCE	128,864.00	0.0531	-913		-913	22	-891
SUBSEQUENT INJURY TRUST	9,583.00	0.0039	-68		-68	2	-66
TEACHER RETIREMENT	95,920.00	0.0395	-680		-680	16	-664
TECH/ADULT ED	15,073,419.00	6.2091	-106,786		-106,786	2,528	-104,258
TRANSPORTATION	15,785,864.00	6.5025	-111,833		-111,833	2,648	-109,185
ABAC	802,822.00	0.3307	-5,688		-5,688	135	-5,553
ALBANY STATE UNIVERSITY	638,148.00	0.2629	-4,521		-4,521	107	-4,414
ARMSTRONG ATLANTIC STATE	1,501,735.00	0.6186	-10,639		-10,639	252	-10,387
AUGUSTA STATE UNIVERSITY	1,044,035.00	0.4301	-7,396		-7,396	175	-7,221
BAINBRIDGE COLLEGE	383,963.00	0.1582	-2,720		-2,720	64	-2,656
CLAYTON COLLEGE & STATE	3,206,045.00	1.3206	-22,713		-22,713	538	-22,175
COLUMBUS STATE UNIVERSITY	1,733,234.00	0.7140	-12,279		-12,279	291	-11,988
DALTON STATE COLLEGE	1,622,286.00	0.6683	-11,493		-11,493	272	-11,221
DARTON COLLEGE	76,313.00	0.0314	-541		-541	13	-528
FORT VALLEY STATE UNIVERSITY	941,862.00	0.3880	-6,673		-6,673	158	-6,515
GAINESVILLE COLLEGE	1,361,562.00	0.5609	-9,646		-9,646	228	-9,418
GA COLLEGE & STATE UNIVERSITY	1,279,272.00	0.5270	-9,063		-9,063	215	-8,848



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - P-CARD (403300)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GEORGIA HIGHANDS COLLEGE	332,028.00	0.1368	-2,352		-2,352	56	-2,296
GA PERIMETER COLLEGE	2,687,243.00	1.1069	-19,037		-19,037	451	-18,586
GEORGIA SOUTHERN UNIVERSITY	7,111,470.00	2.9294	-50,380		-50,380	1,193	-49,187
GEORGIA SOUTHWESTERN STATE	825,835.00	0.3402	-5,851		-5,851	139	-5,712
GEORGIA STATE UNIVERSITY	11,022,142.00	4.5403	-78,085		-78,085	1,849	-76,236
GEORGIA TECH	43,464,844.00	17.9035	-307,919		-307,919	7,286	-300,633
GORDON COLLEGE	1,264,427.00	0.5208	-8,958		-8,958	212	-8,746
KENNESAW STATE UNIVERSITY	9,334,614.00	3.8451	-66,130		-66,130	1,566	-64,564
MACON STATE COLLEGE	791,090.00	0.3259	-5,604		-5,604	133	-5,471
MEDICAL COLLEGE OF GEORGIA	8,796,263.00	3.6234	-62,316		-62,316	1,475	-60,841
MIDDLE GEORGIA COLLEGE	891,722.00	0.3673	-6,317		-6,317	150	-6,167
NORTH GEORGIA COLLEGE & STATE	1,838,948.00	0.7575	-13,028		-13,028	308	-12,720
SOUTH GEORGIA COLLEGE	297,950.00	0.1227	-2,111		-2,111	50	-2,061
STATE UNIVERSITY OF WEST GA	2,643,525.00	1.0889	-18,728		-18,728	443	-18,285
UNIVERSITY OF GEORGIA	31,278,157.00	12.8842	-221,587		-221,587	5,246	-216,341
VALDOSTA STATE UNIVERSITY	5,225,701.00	2.1526	-37,021		-37,021	876	-36,145
WAYCROSS COLLEGE	166,544.00	0.0686	-1,180		-1,180	28	-1,152
ALL OTHER	7,438,421.00	3.0641	-52,697		-52,697	1,248	-51,449
SubTotal	242,764,314.00	100.0000	-1,719,838		-1,719,838	40,635	-1,679,203
Total	242,764,314.00	100.0000	-1,719,838		-1,719,838	40,635	-1,679,203

Allocation Basis: TOTAL P-CARD SPENDING BY BENEFITING AGENCY
Allocation Source: FY 2006 P-CARD SPEND BY AGENCY - STATE PURCHASING

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PROCUREMENT	P-CARD (403300)
DOAS COMMISSIONER	(1,902)	1,578	(3,480)
WORKERS COMP INS	2,332	2,332	0
SEC OF ST ADM	5,985	5,985	0
PLAN/BUDGET ADM	(2,002)	0	(2,002)
AUDITS ADM	(6,592)	1,075	(7,667)
MERIT SYSTEM	1,120	2,455	(1,335)
STATE ACCTG OFF	24	333	(309)
GA BLDG AUTHORITY	(15,307)	0	(15,307)
GA TECHNOLOGY	(3,475)	11,570	(15,045)
AGRICULTURE	33,076	34,729	(1,653)
BANKING AND FINANCE	69	391	(322)
COMMUNITY AFFAIRS	20,454	23,502	(3,048)
COMMUNITY HEALTH	1,533	5,433	(3,900)
CORRECTIONS	133,707	261,841	(128,134)
DEFENSE	40,591	40,591	0
DRIVER SERVICES	3,757	7,155	(3,398)
EARLY CARE AND LEARN	908	2,483	(1,575)
ECONOMIC DEVELOPMENT	2,320	8,611	(6,291)
EDUCATION	26,708	37,660	(10,952)
EMPLOYEE RETIRE	(28)	0	(28)
FORESTRY COMMISSION	12,940	30,172	(17,232)
GA BUREAU OF	(4,493)	8,611	(13,104)
GENERAL ASSEMBLY	19	19	0
GOVERNOR	11,285	11,285	0
HUMAN RESOURCES	154,222	192,449	(38,227)
INSURANCE	(825)	305	(1,130)
JUDICIAL BRANCH	6,873	10,648	(3,775)
JUVENILE JUSTICE	7,298	34,616	(27,318)
LABOR	(20,540)	0	(20,540)
LAW DEPARTMENT	2,592	3,149	(557)
NATURAL RESOURCES	(4,390)	53,949	(58,339)
PARDONS/PAROLE	6,873	10,466	(3,593)
PUBLIC SAFETY	11,884	35,357	(23,473)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PROCUREMENT	P-CARD (403300)
PUBLIC SERVICE COMM	1,400	1,779	(379)
REGENTS (BOARD OF)	(3,718)	0	(3,718)
REGIONAL TRANSP AUTH	(116)	0	(116)
REVENUE	(428)	5,005	(5,433)
SEC OF ST OTHER	(4,803)	0	(4,803)
SOIL AND WATER	3,137	3,577	(440)
STUDENT FINANCE	(891)	0	(891)
SUBSEQUENT INJURY	325	391	(66)
TEACHER RETIREMENT	(664)	0	(664)
TECH/ADULT ED	369,536	473,794	(104,258)
TRANSPORTATION	(25,396)	83,789	(109,185)
VETERAN SERVICE	3,901	3,901	0
ABAC	2,773	8,326	(5,553)
ALBANY STATE	7,023	11,437	(4,414)
ARMSTRONG ATLANTIC	3,410	13,797	(10,387)
ATLANTA METROPOLITAN	13,863	13,863	0
AUGUSTA STATE	9,868	17,089	(7,221)
BAINBRIDGE COLLEGE	3,814	6,470	(2,656)
CLAYTON COLLEGE &	(20,967)	1,208	(22,175)
COASTAL GA COMMUNITY	4,805	4,805	0
COLUMBUS STATE	27,651	39,639	(11,988)
DALTON STATE COLLEGE	(7,814)	3,407	(11,221)
DARTON COLLEGE	24,982	25,510	(528)
FORT VALLEY STATE	5,112	11,627	(6,515)
GAINESVILLE COLLEGE	(6,069)	3,349	(9,418)
GA COLLEGE & STATE	17,366	26,214	(8,848)
GEORGIA HIGHHANDS	24,356	26,652	(2,296)
GA PERIMETER COLLEGE	(10,993)	7,593	(18,586)
GEORGIA SOUTHERN	(40,623)	8,564	(49,187)
GEORGIA SOUTHWESTERN	264	5,976	(5,712)
GEORGIA STATE	(56,778)	19,458	(76,236)
GEORGIA TECH	(300,633)	0	(300,633)
GORDON COLLEGE	(5,730)	3,016	(8,746)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PROCUREMENT	P-CARD (403300)
KENNESAW STATE	(57,152)	7,412	(64,564)
MACON STATE COLLEGE	(181)	5,290	(5,471)
MEDICAL COLLEGE OF	97,649	158,490	(60,841)
MIDDLE GEORGIA	(1,704)	4,463	(6,167)
NORTH GEORGIA COLLEGE	(2,473)	10,247	(12,720)
SOUTH GEORGIA COLLEGE	(1,871)	190	(2,061)
STATE UNIVERSITY OF	8,318	26,603	(18,285)
UNIVERSITY OF GEORGIA	67,803	284,144	(216,341)
VALDOSTA STATE	(30,331)	5,814	(36,145)
WAYCROSS COLLEGE	1,170	2,322	(1,152)
ALL OTHER	(42,933)	8,516	(51,449)
Direct Billed	0	0	0
Total	503,274	2,182,477	(1,679,203)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department PURCHASING

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
WORKERS COMP INS	2,332	NA	NA	2,332
MERIT SYSTEM (PERSONNEL)	1,120	NA	NA	1,120
GA BLDG AUTHORITY	(15,307)	NA	NA	(15,307)
GA TECHNOLOGY AUTHORITY	(3,475)	NA	NA	(3,475)
AGRICULTURE	33,076	48,034	(14,958)	18,118
BANKING AND FINANCE	69	643	(574)	(505)
COMMUNITY AFFAIRS	20,454	28,850	(8,396)	12,058
COMMUNITY HEALTH	1,533	5,527	(3,994)	(2,461)
CORRECTIONS	133,707	285,561	(151,854)	(18,147)
DEFENSE	40,591	57,668	(17,077)	23,514
DRIVER SERVICES	3,757	NA	NA	3,757
EARLY CARE AND LEARN	908	NA	NA	908
ECONOMIC DEVELOPMENT	2,320	NA	NA	2,320
EDUCATION	26,708	59,493	(32,785)	(6,077)
EMPLOYEE RETIRE	(28)	NA	NA	(28)
FORESTRY COMMISSION	12,940	NA	NA	12,940
GA BUREAU OF INVESTIGATION	(4,493)	15,503	(19,996)	(24,489)
GENERAL ASSEMBLY	19	NA	NA	19
GOVERNOR	11,285	NA	NA	11,285
HUMAN RESOURCES	154,222	270,597	(116,375)	37,847
INDUSTRY/TRADE	0	7,393	(7,393)	(7,393)
INSURANCE	(825)	995	(1,820)	(2,645)
JUDICIAL BRANCH	6,873	NA	NA	6,873
JUVENILE JUSTICE	7,298	79,684	(72,386)	(65,088)
LABOR	(20,540)	NA	NA	(20,540)
LAW DEPARTMENT	2,592	4,335	(1,743)	849
NATURAL RESOURCES	(4,390)	64,409	(68,799)	(73,189)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department PURCHASING

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
PARDONS/PAROLES	6,873	19,848	(12,975)	(6,102)
PUBLIC SAFETY	11,884	53,520	(41,636)	(29,752)
PUBLIC SERVICE COMM	1,400	NA	NA	1,400
REGENTS (BOARD OF)	(3,718)	NA	NA	(3,718)
REGIONAL TRANSP AUTH	(116)	NA	NA	(116)
REVENUE	(428)	5,112	(5,540)	(5,968)
SCHOOL READINESS	0	1,815	(1,815)	(1,815)
SEC OF ST OTHER	(4,803)	NA	NA	(4,803)
SOIL AND WATER CONSERV	3,137	NA	NA	3,137
STUDENT FINANCE	(891)	NA	NA	(891)
SUBSEQUENT INJURY TRUST	325	156	169	494
TEACHER RETIREMENT	(664)	NA	NA	(664)
TECH/ADULT ED	369,536	53,510	316,026	685,562
TRANSPORTATION	(25,396)	144,331	(169,727)	(195,123)
VETERAN SERVICE	3,901	6,896	(2,995)	906
ABAC	2,773	10,992	(8,219)	(5,446)
ALBANY STATE UNIVERSITY	7,023	47,734	(40,711)	(33,688)
ARMSTRONG ATLANTIC STATE UNIVERSITY	3,410	16,935	(13,525)	(10,115)
ATLANTA METROPOLITAN COLLEGE	13,863	18,147	(4,284)	9,579
AUGUSTA STATE UNIVERSITY	9,868	20,969	(11,101)	(1,233)
BAINBRIDGE COLLEGE	3,814	8,369	(4,555)	(741)
CLAYTON COLLEGE & STATE UNIVERSITY	(20,967)	7,207	(28,174)	(49,141)
COASTAL GA COMMUNITY COLLEGE	4,805	5,019	(214)	4,591
COLUMBUS STATE UNIVERSITY	27,651	34,190	(6,539)	21,112
DALTON STATE COLLEGE	(7,814)	3,650	(11,464)	(19,278)
DARTON COLLEGE	24,982	26,351	(1,369)	23,613
FORT VALLEY STATE UNIVERSITY	5,112	13,481	(8,369)	(3,257)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department PURCHASING

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
GAINESVILLE COLLEGE	(6,069)	9,821	(15,890)	(21,959)
GA COLLEGE & STATE UNIVERSITY	17,366	27,636	(10,270)	7,096
GEORGIA HIGHHANDS COLLEGE	24,356	23,218	1,138	25,494
GA PERIMETER COLLEGE	(10,993)	7,808	(18,801)	(29,794)
GEORGIA SOUTHERN UNIVERSITY	(40,623)	7,497	(48,120)	(88,743)
GEORGIA SOUTHWESTERN STATE	264	5,227	(4,963)	(4,699)
GEORGIA STATE UNIVERSITY	(56,778)	22,400	(79,178)	(135,956)
GEORGIA TECH	(300,633)	NA	NA	(300,633)
GORDON COLLEGE	(5,730)	12,517	(18,247)	(23,977)
KENNESAW STATE UNIVERSITY	(57,152)	74,602	(131,754)	(188,906)
MACON STATE COLLEGE	(181)	4,324	(4,505)	(4,686)
MEDICAL COLLEGE OF GEORGIA	97,649	220,883	(123,234)	(25,585)
MIDDLE GEORGIA COLLEGE	(1,704)	8,794	(10,498)	(12,202)
NORTH GEORGIA COLLEGE & STATE UNIVERSITY	(2,473)	12,818	(15,291)	(17,764)
SOUTH GEORGIA COLLEGE	(1,871)	1,555	(3,426)	(5,297)
STATE UNIVERSITY OF WEST GA	8,318	35,382	(27,064)	(18,746)
UNIVERSITY OF GEORGIA	67,803	318,020	(250,217)	(182,414)
VALDOSTA STATE UNIVERSITY	(30,331)	5,693	(36,024)	(66,355)
WAYCROSS COLLEGE	1,170	4,677	(3,507)	(2,337)
ALL OTHER	(42,933)	NA	NA	(42,933)
Department Total:	507,761	2,229,796	(1,375,018)	(867,257)
Grand Total:	507,761	2,229,796	(1,375,018)	(867,257)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
RISK MANAGEMENT ADMINISTRATION
NATURE AND EXTENT OF SERVICES

Risk Management Services (RMS) of DOAS serves Georgia state agencies and employees by providing insurance coverage, managing and administering claims to ensure appropriate resolution, cost-effectiveness, identifying loss exposures, and promoting loss control. Through these efforts, RMS assures good stewardship of state funds and the protection of state assets.

This schedule includes the costs of the Risk Management Administration organization (4030501000). Within the DOAS accounting records, the costs for Risk Management Administration are reduced to zero (\$0) through an Indirect Cost – Contra Account (the costs are distributed to the operating funds/organizations). Accordingly, the net costs (if any) have been allocated to benefiting funds/organizations using the total employee salaries and wages identified to each of the risk management operations, including the Property Insurance Program (4030502000), Workers' Comp, Unemployment, Indemnification Program (4030503000), Liability Insurance Program (4030504000), Unemployment Compensation Program (4030505000), Loss Control Program (4030506000), and the Georgia State Indemnification Program (4030507000).

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department RISK MGT ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
EQUIP DEPRECIATION	865		865	
DOAS COMMISSIONER	3,971	123	4,094	
DOAS INTERNAL ADM	13,169	4,451	17,620	
PLAN/BUDGET SVCS		1,359	1,359	
Total Allocated Additions:	<u>18,005</u>	<u>5,933</u>	<u>23,938</u>	<u>23,938</u>
Total To Be Allocated:	<u><u>18,005</u></u>	<u><u>5,933</u></u>		<u><u>23,938</u></u>



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department RISK MGT ADM

	Total	General & Admin	RISK MGMT ADMIN
Wages & Benefits			
Salaries & Wages	4,795	0	4,795
Fringe Benefits	2,369	0	2,369
Other Expense & Cost			
Unemployment Insurance	0	0	0
Assessments by Merit System	0	0	0
Printing & Publications	5,804	0	5,804
Supplies & Materials	120,318	0	120,318
Repair & Maintenance	6,171	0	6,171
Rents OTRE	31,820	0	31,820
Insurance & Bonds	0	0	0
Freight	48	0	48
Other Operating Expenses	16,751	0	16,751
Travel	50	0	50
Real Estate Rentals	22,672	0	22,672
PD&F	205,499	0	205,499
Telecommunications	19,404	0	19,404
Indirect Cost - Contra Account	(435,701)	0	(435,701)
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	0	0	0
Allocation Step 1			
Inbound- All Others	18,005	0	18,005
1st Allocation	18,005	0	18,005



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department RISK MGT ADM

	Total	General & Admin	RISK MGMT ADMIN
<hr/>			
Allocation Step 2			
Inbound- All Others	5,933	0	5,933
2nd Allocation	5,933	0	5,933
<hr/>			
Total For 001900 RISK MGT ADM			
Total Allocated	23,938	0	23,938



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department RISK MGT ADM

Activity - RISK MGMT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROPERTY INSUR	173,853.68	19.5710	3,524		3,524	1,161	4,685
WORKERS COMP INS	488,746.45	55.0190	9,906		9,906	3,265	13,171
LIABILITY INSUR	163,714.04	18.4295	3,318		3,318	1,093	4,411
UNEMPLOYMENT COMP	6,200.82	0.6980	126		126	41	167
LOSS CONTROL/INDEMN	55,808.72	6.2825	1,131		1,131	373	1,504
SubTotal	888,323.71	100.0000	18,005		18,005	5,933	23,938
Total	888,323.71	100.0000	18,005		18,005	5,933	23,938

Allocation Basis: EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department RISK MGT ADM

Receiving Department	Total	RISK MGMT ADMIN
PROPERTY INSUR	4,685	4,685
WORKERS COMP INS	13,171	13,171
LIABILITY INSUR	4,411	4,411
UNEMPLOYMENT COMP	167	167
LOSS CONTROL/INDEMN	1,504	1,504
Direct Billed	0	0
Total	23,938	23,938



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department RISK MGT ADM

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
PROPERTY INSUR	4,685	NA	NA	4,685
WORKERS COMP INS	13,171	NA	NA	13,171
LIABILITY INSUR	4,411	NA	NA	4,411
UNEMPLOYMENT COMP	167	NA	NA	167
LOSS CONTROL/INDEMN	1,504	NA	NA	1,504
Department Total:	<u>23,938</u>	<u>0</u>	<u>0</u>	<u>23,938</u>
Grand Total:	<u>23,938</u>	<u>0</u>	<u>0</u>	<u>23,938</u>



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
OFFICE OF ADMINISTRATIVE HEARINGS
NATURE AND EXTENT OF SERVICES

The Office of State Administrative Hearings (OSAH) is an attached agency to the DOAS. OSAH was created by statute and empowered to conduct the initial or final hearing in contested cases for a number of other state agencies. Unless otherwise exempted or excluded, contested cases that are not presided over by an agency head or board or body which is the ultimate decision maker, are to be conducted by OSAH. Any other state agency is authorized to contract with OSAH for the conduct of initial hearings. In addition, a state agency may provide by statute or rule for OSAH to conduct final hearings on the agency's behalf.

The costs of OSAH are accounted for within the DOAS accounting records in organization 4035100000. These costs have been allocated to benefiting state agencies using the number of cases received for each department. The costs allocated to each agency have been reduced by the amount of direct billed revenues received from the respective agencies during the fiscal year.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department ADMIN HEARINGS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,756,660			3,756,660
Computer Equipment	(21,879)			
Total Deductions:	(21,879)			(21,879)
EQUIP DEPRECIATION	19,303		19,303	
DOAS COMMISSIONER	118,939	56,334	175,273	
DOAS INTERNAL ADM	485,690	179,742	665,432	
PLAN/BUDGET SVCS		44	44	
Total Allocated Additions:	623,932	236,120	860,052	860,052
Total To Be Allocated:	4,358,713	236,120		4,594,833



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department ADMIN HEARINGS

	Total	General & Admin	ADMIN HEARINGS
Wages & Benefits			
Salaries & Wages	2,192,237	0	2,192,237
Fringe Benefits	689,025	0	689,025
Other Expense & Cost			
Motor Vehicle Expenses	184	0	184
Printing & Publications	7,390	0	7,390
Supplies & Materials	144,778	0	144,778
Repairs & Maintenance	13,221	0	13,221
Equipment - Not Capitalized	26,062	0	26,062
Rents OTRE	24,864	0	24,864
Freight	133	0	133
Other Operating Expenses	37,942	0	37,942
Travel	67,584	0	67,584
Real Estate Rentals	392,980	0	392,980
PD&F	242,774	0	242,774
Contracts	82,782	0	82,782
Software	77,164	0	77,164
Telecommunications	30,463	0	30,463
*Computer Equipment	21,879	21,879	0
Other Revenue	(294,802)	0	(294,802)
Departmental Totals			
Total Expenditures	3,756,660	21,879	3,734,781
Deductions			
Total Deductions	(21,879)	(21,879)	0
Functional Cost			
Functional Cost	3,734,781	0	3,734,781
Allocation Step 1			
Inbound- All Others	623,932	0	623,932
1st Allocation	4,358,713	0	4,358,713



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department ADMIN HEARINGS

	Total	General & Admin	ADMIN HEARINGS
<hr/>			
Allocation Step 2			
Inbound- All Others	236,120	0	236,120
2nd Allocation	236,120	0	236,120
<hr/>			
Total For 002600 ADMIN HEARINGS			
Total Allocated	4,594,833	0	4,594,833



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
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
SEC OF ST ADM	0			-36,442	-36,442		-36,442
MERIT SYSTEM (PERSONNEL)	88	0.2816	12,274		12,274	665	12,939
BANKING AND FINANCE	21	0.0672	2,929	-10,749	-7,820	159	-7,661
COMMUNITY HEALTH	295	0.9440	41,146	-34,958	6,188	2,229	8,417
DRIVER SERVICES	15,886	50.8352	2,215,761	-1,478	2,214,283	120,031	2,334,314
EARLY CARE AND LEARN	59	0.1888	8,229		8,229	446	8,675
EDUCATION	92	0.2944	12,832	-125,600	-112,768	695	-112,073
HUMAN RESOURCES	14,009	44.8288	1,953,959	-32,501	1,921,458	105,850	2,027,308
INSURANCE	14	0.0448	1,953		1,953	106	2,059
JUVENILE JUSTICE	1	0.0032	139		139	8	147
LABOR	146	0.4672	20,364	-51,566	-31,202	1,103	-30,099
NATURAL RESOURCES	35	0.1120	4,882	-9,960	-5,078	264	-4,814
PUBLIC SAFETY	0			-2,000	-2,000		-2,000
REGENTS (BOARD OF)	5	0.0160	697	-1,496	-799	38	-761
REVENUE	68	0.2176	9,485	-8,136	1,349	514	1,863
SEC OF ST OTHER	7	0.0224	976		976	53	1,029
TRANSPORTATION	56	0.1792	7,811		7,811	423	8,234
ALL OTHER	468	1.4976	65,276	-119,332	-54,056	3,536	-50,520
SubTotal	31,250	100.0000	4,358,713	-434,218	3,924,495	236,120	4,160,615
Direct Billed				434,218	434,218		434,218
Total	31,250	100.0000	4,358,713		4,358,713	236,120	4,594,833

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department ADMIN HEARINGS**

Allocation Basis: CASES RECEIVED FOR EACH DEPARTMENT

Allocation Source: ADMINISTRATIVE HEARING REPORT OF CASES RECEIVED

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department ADMIN HEARINGS

Receiving Department	Total	ADMIN HEARINGS
SEC OF ST ADM	(36,442)	(36,442)
MERIT SYSTEM	12,939	12,939
BANKING AND FINANCE	(7,661)	(7,661)
COMMUNITY HEALTH	8,417	8,417
DRIVER SERVICES	2,334,314	2,334,314
EARLY CARE AND LEARN	8,675	8,675
EDUCATION	(112,073)	(112,073)
HUMAN RESOURCES	2,027,308	2,027,308
INSURANCE	2,059	2,059
JUVENILE JUSTICE	147	147
LABOR	(30,099)	(30,099)
NATURAL RESOURCES	(4,814)	(4,814)
PUBLIC SAFETY	(2,000)	(2,000)
REGENTS (BOARD OF)	(761)	(761)
REVENUE	1,863	1,863
SEC OF ST OTHER	1,029	1,029
TRANSPORTATION	8,234	8,234
ALL OTHER	(50,520)	(50,520)
Direct Billed	434,218	434,218
Total	4,594,833	4,594,833



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department ADMIN HEARINGS

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
MERIT SYSTEM (PERSONNEL)	12,939	NA	NA	12,939
AGRICULTURE	0	26,901	(26,901)	(26,901)
BANKING AND FINANCE	(7,661)	14,691	(22,352)	(30,013)
COMMUNITY AFFAIRS	0	359	(359)	(359)
COMMUNITY HEALTH	8,417	81,319	(72,902)	(64,485)
DRIVER SERVICES	2,334,314	NA	NA	2,334,314
EARLY CARE AND LEARN	8,675	NA	NA	8,675
EDUCATION	(112,073)	191,217	(303,290)	(415,363)
HUMAN RESOURCES	2,027,308	2,257,485	(230,177)	1,797,131
INSURANCE	2,059	13,371	(11,312)	(9,253)
JUVENILE JUSTICE	147	1,291	(1,144)	(997)
LABOR	(30,099)	52,603	(82,702)	(112,801)
NATURAL RESOURCES	(4,814)	93,886	(98,700)	(103,514)
PUBLIC SAFETY	(2,000)	1,770,272	(1,772,272)	(1,774,272)
REGENTS (BOARD OF)	(761)	8,787	(9,548)	(10,309)
REVENUE	1,863	16,141	(14,278)	(12,415)
SCHOOL READINESS	0	4,670	(4,670)	(4,670)
SEC OF ST OTHER	1,029	NA	NA	1,029
TECH/ADULT ED	0	1,471	(1,471)	(1,471)
TRANSPORTATION	8,234	(220,775)	229,009	237,243
ALL OTHER	(50,520)	NA	NA	(50,520)
Department Total:	4,197,057	4,313,689	(2,423,069)	1,773,988
Grand Total:	4,197,057	4,313,689	(2,423,069)	1,773,988



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SECRETARY OF STATE ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Georgia Secretary of State is comprised of the following divisions:

- ◆ Administration
- ◆ Archives & History
- ◆ Capital Education
- ◆ Corporations
- ◆ Elections
- ◆ Securities
- ◆ Drugs & Narcotics
- ◆ State Ethics
- ◆ Holocaust Commission
- ◆ Professional Licensing Boards
- ◆ Real Estate Commission

This schedule includes the costs of the Administration Division. In keeping with the overall administrative and supervisory responsibility of this office, these costs have been allocated to the divisions comprising the department based on the total personal services costs identified to each division.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department SEC OF ST ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,486,165			5,486,165
Motor Vehicle Purchases	(24,982)			
Total Deductions:	(24,982)			(24,982)
EQUIP DEPRECIATION	39,303		39,303	
PURCHASING	5,578	407	5,985	
ADMIN HEARINGS	(36,442)		(36,442)	
ARCHIVES		80,378	80,378	
PLAN/BUDGET SVCS		58	58	
PERF/FIN AUDITS		7,218	7,218	
STATE ACCTG OFF		3,971	3,971	
Total Allocated Additions:	8,439	92,032	100,471	100,471
Total To Be Allocated:	5,469,622	92,032		5,561,654



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department SEC OF ST ADM

	Total	General & Admin	SEC OF ST ADMIN
Other Expense & Cost			
Personal Services	4,067,712	0	4,067,712
Regular Operating	482,315	0	482,315
Travel	34,135	0	34,135
*Motor Vehicle Purchases	24,982	24,982	0
Real Estate Rental	157,914	0	157,914
Telecommunications	126,090	0	126,090
Per Diem & Fees	564,965	0	564,965
Contracts	28,052	0	28,052
Departmental Totals			
Total Expenditures	5,486,165	24,982	5,461,183
Deductions			
Total Deductions	(24,982)	(24,982)	0
Functional Cost			
Functional Cost	5,461,183	0	5,461,183
Allocation Step 1			
Inbound- All Others	8,439	0	8,439
1st Allocation	5,469,622	0	5,469,622
Allocation Step 2			
Inbound- All Others	92,032	0	92,032
2nd Allocation	92,032	0	92,032
Total For 003000 SEC OF ST ADM			
Total Allocated	5,561,654	0	5,561,654



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department SEC OF ST ADM

Activity - SEC OF ST ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARCHIVES	2,491,629.77	14.5389	795,224		795,224	13,380	808,604
SEC OF ST OTHER	14,646,013.67	85.4611	4,674,398		4,674,398	78,652	4,753,050
SubTotal	17,137,643.44	100.0000	5,469,622		5,469,622	92,032	5,561,654
Total	17,137,643.44	100.0000	5,469,622		5,469,622	92,032	5,561,654

Allocation Basis: PERSONAL SERVICES COSTS FOR SECTIONS SUPERVISED

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department SEC OF ST ADM

Receiving Department	Total	SEC OF ST ADMIN
ARCHIVES	808,604	808,604
SEC OF ST OTHER	4,753,050	4,753,050
Direct Billed	0	0
Total	5,561,654	5,561,654



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department SEC OF ST ADM

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
SEC OF ST OTHER	4,753,050	NA	NA	4,753,050
Department Total:	4,753,050	0	0	4,753,050
Grand Total:	4,753,050	0	0	4,753,050



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SECRETARY OF STATE ARCHIVES
NATURE AND EXTENT OF SERVICES

The Archives and History 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 division is comprised of the following functional operations:

- ◆ Archives & History
- ◆ State Records Center
- ◆ Georgia Historical Advisory Board

For cost allocation purposes, only the costs of the State Records Center have been included in this schedule for allocation to benefiting state agencies. Accordingly, the following functions have been established:

- ◆ **State Records** – the State Records Center stores the inactive records of state agencies until they have reached the end of their retention period. These services are provided to all agencies of State government without cost. The records management and storage function is directly funded through appropriations made by the State Legislature. These costs have been 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 the Archives and History Division and represented the holdings as of January 2005.
- ◆ **Archives Other** – this function includes the costs identified to the Archives and History and Georgia Historical Advisory Board functions and have been allocated to a grantee titled “Secretary of State Other.” These costs are not allocated to other Georgia state agencies.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department ARCHIVES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,964,502			6,964,502
Equipment	(80,635)			
Total Deductions:	(80,635)			(80,635)
SEC OF ST ADM	795,224	13,380	808,604	
PLAN/BUDGET SVCS		71	71	
Total Allocated Additions:	795,224	13,451	808,675	808,675
Total To Be Allocated:	7,679,091	13,451		7,692,542



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department ARCHIVES

	Total	General & Admin	STATE RECORDS	ARCHIVES OTHER
Other Expense & Cost				
Personal Services	2,491,629	0	223,891	2,267,738
Regular Operating	991,211	0	48,934	942,277
Travel	12,604	0	0	12,604
Equipment Purchases	0	0	0	0
Computer Charges	214,114	0	30,605	183,509
Real Estate Rental	2,568,964	0	214,588	2,354,376
Telecommunications	100,309	0	22,102	78,207
Per Diem & Fees	161,932	0	97,452	64,480
Contracts	343,104	0	2,431	340,673
*Equipment	80,635	80,635	0	0
Departmental Totals				
Total Expenditures	6,964,502	80,635	640,003	6,243,864
Deductions				
Total Deductions	(80,635)	(80,635)	0	0
Functional Cost				
Functional Cost	6,883,867	0	640,003	6,243,864
Allocation Step 1				
Inbound- All Others	795,224	0	71,457	723,767
1st Allocation	7,679,091	0	711,460	6,967,631
Allocation Step 2				
Inbound- All Others	13,451	0	1,209	12,242
2nd Allocation	13,451	0	1,209	12,242
Total For 003100 ARCHIVES				
Total Allocated	7,692,542	0	712,669	6,979,873



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department ARCHIVES

Activity - STATE RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	962.00	0.5586	3,974		3,974		3,974
WORKERS COMP INS	7,579.00	4.4012	31,312		31,312	60	31,372
SEC OF ST ADM	19,455.00	11.2976	80,378		80,378		80,378
AUDITS ADM	362.00	0.2102	1,496		1,496	3	1,499
MERIT SYSTEM (PERSONNEL)	94.00	0.0546	388		388	1	389
GA BLDG AUTHORITY	528.00	0.3066	2,181		2,181	4	2,185
AGRICULTURE	244.00	0.1417	1,008		1,008	2	1,010
BANKING AND FINANCE	181.00	0.1051	748		748	1	749
COMMUNITY AFFAIRS	13,277.00	7.7100	54,854		54,854	106	54,960
COMMUNITY HEALTH	1,767.00	1.0261	7,300		7,300	14	7,314
CORRECTIONS	17,933.00	10.4138	74,090		74,090	143	74,233
DEFENSE	2,912.00	1.6910	12,031		12,031	23	12,054
EDUCATION	1,382.00	0.8025	5,710		5,710	11	5,721
EMPLOYEE RETIRE	1,280.00	0.7433	5,288		5,288	10	5,298
FORESTRY COMMISSION	44.00	0.0256	182		182		182
GA BUREAU OF INVESTIGATION	2,237.00	1.2990	9,242		9,242	18	9,260
GENERAL ASSEMBLY	58.00	0.0337	240		240		240
GOVERNOR	2,007.00	1.1655	8,292		8,292	16	8,308
HUMAN RESOURCES	40,271.00	23.3856	166,379		166,379	323	166,702
INDUSTRY/TRADE	8.00	0.0046	33		33		33
INSURANCE	3,979.00	2.3106	16,439		16,439	32	16,471
JUDICIAL BRANCH	1,268.00	0.7363	5,239		5,239	10	5,249
JUVENILE JUSTICE	1,180.00	0.6852	4,875		4,875	9	4,884
LABOR	2,778.00	1.6132	11,477		11,477	22	11,499
LAW DEPARTMENT	9,364.00	5.4377	38,687		38,687	75	38,762

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department ARCHIVES

Activity - STATE RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	1,529.00	0.8879	6,317		6,317	12	6,329
PARDONS/PAROLES	9,570.00	5.5573	39,538		39,538	76	39,614
PUBLIC SAFETY	2,197.00	1.2758	9,077		9,077	17	9,094
PUBLIC SERVICE COMM	3.00	0.0017	12		12		12
REGENTS (BOARD OF)	40.00	0.0232	165		165		165
REVENUE	8,869.00	5.1503	36,642		36,642	71	36,713
SCHOOL READINESS	328.00	0.1905	1,355		1,355	3	1,358
STUDENT FINANCE	3,843.00	2.2316	15,877		15,877	31	15,908
SUBSEQUENT INJURY TRUST	1,862.00	1.0813	7,693		7,693	15	7,708
TEACHER RETIREMENT	20.00	0.0116	83		83		83
TECH/ADULT ED	5.00	0.0029	21		21		21
TRANSPORTATION	8,183.00	4.7519	33,808		33,808	65	33,873
VETERAN SERVICE	2,538.00	1.4738	10,486		10,486	20	10,506
GEORGIA STATE UNIVERSITY	19.00	0.0110	78		78		78
ALL OTHER	2,049.00	1.1899	8,465		8,465	16	8,481
SubTotal	172,205.00	100.0000	711,460		711,460	1,209	712,669
Total	172,205.00	100.0000	711,460		711,460	1,209	712,669

Allocation Basis: CUBIC FEET OF RECORDS IN STORAGE (PRIOR YEAR)

Allocation Source: SECRETARY OF STATE

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department 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	6,967,631		6,967,631	12,242	6,979,873
SubTotal	100	100.0000	6,967,631		6,967,631	12,242	6,979,873
Total	100	100.0000	6,967,631		6,967,631	12,242	6,979,873

Allocation Basis: DIRECT ALLOCATION TO SECRETARY OF STATE OTHER
 Allocation Source: SECRETARY OF STATE

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department ARCHIVES

Receiving Department	Total	STATE RECORDS	ARCHIVES OTHER
DOAS COMMISSIONER	3,974	3,974	0
WORKERS COMP INS	31,372	31,372	0
SEC OF ST ADM	80,378	80,378	0
AUDITS ADM	1,499	1,499	0
MERIT SYSTEM	389	389	0
GA BLDG AUTHORITY	2,185	2,185	0
AGRICULTURE	1,010	1,010	0
BANKING AND FINANCE	749	749	0
COMMUNITY AFFAIRS	54,960	54,960	0
COMMUNITY HEALTH	7,314	7,314	0
CORRECTIONS	74,233	74,233	0
DEFENSE	12,054	12,054	0
EDUCATION	5,721	5,721	0
EMPLOYEE RETIRE	5,298	5,298	0
FORESTRY COMMISSION	182	182	0
GA BUREAU OF	9,260	9,260	0
GENERAL ASSEMBLY	240	240	0
GOVERNOR	8,308	8,308	0
HUMAN RESOURCES	166,702	166,702	0
INDUSTRY/TRADE	33	33	0
INSURANCE	16,471	16,471	0
JUDICIAL BRANCH	5,249	5,249	0
JUVENILE JUSTICE	4,884	4,884	0
LABOR	11,499	11,499	0
LAW DEPARTMENT	38,762	38,762	0
NATURAL RESOURCES	6,329	6,329	0
PARDONS/PAROLES	39,614	39,614	0
PUBLIC SAFETY	9,094	9,094	0
PUBLIC SERVICE COMM	12	12	0
REGENTS (BOARD OF)	165	165	0
REVENUE	36,713	36,713	0
SCHOOL READINESS	1,358	1,358	0
SEC OF ST OTHER	6,979,873	0	6,979,873



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department ARCHIVES

Receiving Department	Total	STATE RECORDS	ARCHIVES OTHER
STUDENT FINANCE	15,908	15,908	0
SUBSEQUENT INJURY	7,708	7,708	0
TEACHER RETIREMENT	83	83	0
TECH/ADULT ED	21	21	0
TRANSPORTATION	33,873	33,873	0
VETERAN SERVICE	10,506	10,506	0
GEORGIA STATE	78	78	0
ALL OTHER	8,481	8,481	0
Direct Billed	0	0	0
Total	7,692,542	712,669	6,979,873



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department ARCHIVES

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
WORKERS COMP INS	31,372	NA	NA	31,372
MERIT SYSTEM (PERSONNEL)	389	NA	NA	389
GA BLDG AUTHORITY	2,185	NA	NA	2,185
AGRICULTURE	1,010	1,193	(183)	827
BANKING AND FINANCE	749	886	(137)	612
COMMUNITY AFFAIRS	54,960	64,948	(9,988)	44,972
COMMUNITY HEALTH	7,314	8,644	(1,330)	5,984
CORRECTIONS	74,233	87,723	(13,490)	60,743
CORRECTIONAL INDUSTRIES	0	53	(53)	(53)
DEFENSE	12,054	14,245	(2,191)	9,863
EDUCATION	5,721	6,760	(1,039)	4,682
EMPLOYEE RETIRE	5,298	NA	NA	5,298
FORESTRY COMMISSION	182	NA	NA	182
GA BUREAU OF INVESTIGATION	9,260	10,943	(1,683)	7,577
GENERAL ASSEMBLY	240	NA	NA	240
GOVERNOR	8,308	NA	NA	8,308
HUMAN RESOURCES	166,702	196,992	(30,290)	136,412
INDUSTRY/TRADE	33	39	(6)	27
INSURANCE	16,471	19,465	(2,994)	13,477
JUDICIAL BRANCH	5,249	NA	NA	5,249
JUVENILE JUSTICE	4,884	NA	NA	4,884
LABOR	11,499	13,589	(2,090)	9,409
LAW DEPARTMENT	38,762	45,806	(7,044)	31,718
NATURAL RESOURCES	6,329	7,480	(1,151)	5,178
PARDONS/PAROLE	39,614	46,813	(7,199)	32,415
PUBLIC SAFETY	9,094	10,747	(1,653)	7,441
PUBLIC SERVICE COMM	12	15	(3)	9

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department ARCHIVES

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
REGENTS (BOARD OF)	165	195	(30)	135
REVENUE	36,713	43,384	(6,671)	30,042
SCHOOL READINESS	1,358	1,605	(247)	1,111
SEC OF ST OTHER	6,979,873	NA	NA	6,979,873
STUDENT FINANCE	15,908	5,968	9,940	25,848
SUBSEQUENT INJURY TRUST	7,708	9,109	(1,401)	6,307
TEACHER RETIREMENT	83	NA	NA	83
TECH/ADULT ED	21	24	(3)	18
TRANSPORTATION	33,873	40,029	(6,156)	27,717
VETERAN SERVICE	10,506	12,415	(1,909)	8,597
GEORGIA STATE UNIVERSITY	78	93	(15)	63
ALL OTHER	8,481	NA	NA	8,481
Department Total:	7,606,691	649,163	(89,016)	7,517,675
Grand Total:	7,606,691	649,163	(89,016)	7,517,675



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
OFFICE OF PLANNING AND BUDGET ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Office of Planning and Budget (OPB) provides valuable, accurate, and timely information to the Governor and other decision-makers as part of a continuing effort to improve the operation of state government. OPB analyzes agency budget requests and policy issues, and develops comprehensive budget recommendations for the Governor's review, from which the final recommendations are brought to the legislature for consideration. OPB submits this budget recommendation in a prioritized budgeting format, a programmatically and results-oriented presentation of funding requirements.

Each agency in the executive branch must submit an annual operating budget to OPB prior to the beginning of the fiscal year (July 1 – June 30). OPB reviews these spending plans for compliance with the approved appropriation acts, and continually monitors the expenditures of these agencies as part of ensuring sound policies for fiscal stewardship.

OPB also acts as the principal agent for the development of the state strategic plan. This plan outlines the Governor's vision for the state, and provides a framework emphasizing the programs and initiatives necessary to make this vision a reality. The strategic plan provides direction to state agencies as they develop programs designed to achieve the results necessary to implement the goals set forth in the plan. OPB assists agencies in integrating agency plans with budget requests, and establishing the purposes, goals, objectives, and result measures representing the manner in which program performance is best judged.

In this schedule, we have included the administrative costs of OPB. These administrative costs have been allocated to the organizations comprising OPB for further allocation to benefiting agencies or have been disallowed as appropriate.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department PLAN/BUDGET ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,409,342			6,409,342
Equipment	(1,673)			
Per Diem and Fees	(53,975)			
Contracts	(3,962,785)			
Total Deductions:	(4,018,433)			(4,018,433)
EQUIP DEPRECIATION	6,211		6,211	
PURCHASING	(2,051)	49	(2,002)	
PLAN/BUDGET SVCS		130	130	
STATE ACCTG OFF		1,331	1,331	
SEC II BILL ADJUST		1,379	1,379	
Total Allocated Additions:	4,160	2,889	7,049	7,049
Total To Be Allocated:	<u>2,395,069</u>	<u>2,889</u>	<u>7,049</u>	<u>2,397,958</u>



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department PLAN/BUDGET ADM

	Total	General & Admin	OPB ADMIN
Other Expense & Cost			
Personal Services	1,550,755	0	1,550,755
Operating Expense	236,922	0	236,922
Travel	13,009	0	13,009
*Equipment	1,673	1,673	0
Computer Charges	177,609	0	177,609
Real Estate Rentals	384,966	0	384,966
Telecommunications	27,648	0	27,648
*Per Diem and Fees	53,975	53,975	0
*Contracts	3,962,785	3,962,785	0
Departmental Totals			
Total Expenditures	6,409,342	4,018,433	2,390,909
Deductions			
Total Deductions	(4,018,433)	(4,018,433)	0
Functional Cost			
Functional Cost	2,390,909	0	2,390,909
Allocation Step 1			
Inbound- All Others	4,160	0	4,160
1st Allocation	2,395,069	0	2,395,069
Allocation Step 2			
Inbound- All Others	2,889	0	2,889
2nd Allocation	2,889	0	2,889
Total For 003200 PLAN/BUDGET ADM			
Total Allocated	2,397,958	0	2,397,958



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department PLAN/BUDGET ADM

Activity - OPB ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PLAN/BUDGET SVCS	100	100.0000	2,395,069		2,395,069	2,889	2,397,958
SubTotal	100	100.0000	2,395,069		2,395,069	2,889	2,397,958
Total	100	100.0000	2,395,069		2,395,069	2,889	2,397,958

Allocation Basis: DIRECT ALLOCATION TO PLANNING/BUDGET SERVICES

Allocation Source: OFFICE OF PLANNING AND BUDGET



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department PLAN/BUDGET ADM

Receiving Department	Total	OPB ADMIN
PLAN/BUDGET SVCS	2,397,958	2,397,958
Direct Billed	0	0
Total	<u><u>2,397,958</u></u>	<u><u>2,397,958</u></u>



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
OFFICE OF PLANNING AND BUDGET SERVICES
NATURE AND EXTENT OF SERVICES

The Office of Planning and Budget (OPB) is directly funded through General Fund appropriations passed by the State legislature. For cost allocation purposes, the costs of the OPB have been functionalized and allocated as follows:

- ◆ **Planning/Budgeting Services Allowable** – this function includes allocable costs from the Strategic Business Planning unit. Allowable activities include the development of agency budgets prior to the point where they are consolidated and submitted to the chief executive, including development of guidance on the preparation of the individual operating department/agency budgets; development of forms and related instructions; assisting departments/agencies in the preparation of their individual budgets; review and analysis of the individual budgets; and controlling and managing an agency’s budget during the fiscal year. The allocable costs were quantified based on an annual survey of employee time. These costs have been allocated to all state agencies based on the total departmental budgets (in \$1,000’s) for the fiscal year.
- ◆ **Planning/Budgeting Services Unallowable** – this function includes the unallocable/unallowable costs of the Strategic Business Planning unit. Unallowable activities include those related to activities after the individual department/agency budgets have been formulated and reviewed by the centralized budget office, including compilation of individual department/agency budgets into the executive budget; revenue projections/monitoring; interactions with the chief executive’s office during development of the budget; defending the budget to the chief executive or the legislature; and working with the legislature during the budget process. These costs have been allocated to a grantee titled “OPB Other.” These costs are not allocated to other Georgia state agencies.
- ◆ **Other Costs** - this function includes the costs of the Planning and Research unit. These costs have been allocated to a grantee titled “OPB Other.” These costs are not allocated to other Georgia state agencies.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department PLAN/BUDGET SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,191,784			6,191,784
Equipment	(17,553)			
Contracts	(2,394,867)			
Total Deductions:	(2,412,420)			(2,412,420)
PLAN/BUDGET ADM	2,395,069	2,889	2,397,958	
Total Allocated Additions:	2,395,069	2,889	2,397,958	2,397,958
Total To Be Allocated:	<u>6,174,433</u>	<u>2,889</u>		<u>6,177,322</u>



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department PLAN/BUDGET SVCS

	Total	General & Admin	PLAN/BUDG ALLOW	PLAN/BUDG UNALL	OTHER COSTS
Other Expense & Cost					
Personal Services	3,389,654	0	213,359	264,381	2,911,914
Operating Expense	166,947	0	2,033	2,519	162,395
Travel	31,796	0	1,324	1,641	28,831
*Equipment	17,553	17,553	0	0	0
Computer Charges	150,726	0	0	0	150,726
Real Estate Rentals	4,877	0	0	0	4,877
Telecommunications	34,827	0	1,709	2,118	31,000
Per Diem & Fees	537	0	0	0	537
*Contracts	2,394,867	2,394,867	0	0	0
Departmental Totals					
Total Expenditures	6,191,784	2,412,420	218,425	270,659	3,290,280
Deductions					
Total Deductions	(2,412,420)	(2,412,420)	0	0	0
Functional Cost					
Functional Cost	3,779,364	0	218,425	270,659	3,290,280
Allocation Step 1					
Inbound- All Others	2,395,069	0	150,756	186,807	2,057,506
1st Allocation	6,174,433	0	369,181	457,466	5,347,786
Allocation Step 2					
Inbound- All Others	2,889	0	182	225	2,482
2nd Allocation	2,889	0	182	225	2,482
Total For 003300 PLAN/BUDGET SVCS					
Total Allocated	6,177,322	0	369,363	457,691	5,350,268



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department PLAN/BUDGET SVCS

Activity - PLAN/BUDG ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	4,841	0.0130	48		48		48
DOAS INTERNAL ADM	307	0.0008	3		3		3
MAIL SERVICES	731	0.0020	7		7		7
COURIER SERVICES	645	0.0017	6		6		6
POST OFFICE	196	0.0005	2		2		2
FLEET SUPP SVCS	2,565	0.0069	25		25		25
SURLUS PROP STATE	2,053	0.0055	20		20		20
SURPLUS PROP FEDERAL	433	0.0012	4		4		4
PURCHASING	25,973	0.0697	257		257		257
RISK MGT ADM	137,264	0.3681	1,359		1,359		1,359
WORKERS COMP INS	16,232	0.0435	161		161		161
ADMIN HEARINGS	4,484	0.0120	44		44		44
TREASURY AND FISCAL SVCS	2,893	0.0078	29		29		29
STATE PROPERTIES	3,262	0.0087	32		32		32
SEC OF ST ADM	5,904	0.0158	58		58		58
ARCHIVES	7,206	0.0193	71		71		71
PLAN/BUDGET ADM	13,088	0.0351	130		130		130
AUDITS ADM	29,715	0.0797	294		294		294
MERIT SYSTEM (PERSONNEL)	21,147	0.0567	209		209		209
INSPECTOR GENERAL	735	0.0020	7		7		7
STATE ACCTG OFF	13,620	0.0365	135		135		135
GA TECHNOLOGY AUTHORITY	750	0.0020	7		7		7
AGRICULTURE	57,956	0.1554	574		574		574
BANKING AND FINANCE	11,188	0.0300	111		111		111
COMMUNITY AFFAIRS	277,586	0.7445	2,748		2,748	1	2,749



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department PLAN/BUDGET SVCS

Activity - PLAN/BUDG ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNITY HEALTH	10,386,760	27.8570	102,844		102,844	53	102,897
CORRECTIONS	1,092,008	2.9287	10,812		10,812	5	10,817
DEFENSE	40,443	0.1085	400		400		400
DRIVER SERVICES	52,771	0.1415	522		522		522
EARLY CARE AND LEARN	413,850	1.1099	4,098		4,098	2	4,100
ECONOMIC DEVELOPMENT	34,481	0.0925	341		341		341
EDUCATION	8,592,907	23.0458	85,081		85,081	42	85,123
EMERGENCY MGMT AGENCY	75,586	0.2027	748		748		748
EMPLOYEE RETIRE	28,229	0.0757	280		280		280
FORESTRY COMMISSION	50,965	0.1367	505		505		505
GA BUREAU OF INVESTIGATION	175,251	0.4700	1,735		1,735	1	1,736
GENERAL ASSEMBLY	41,678	0.1118	413		413		413
GOVERNOR	37,849	0.1015	375		375		375
HUMAN RESOURCES	3,405,701	9.1339	33,721		33,721	17	33,738
INSURANCE	18,183	0.0488	180		180		180
JUDICIAL BRANCH	193,894	0.5200	1,920		1,920	1	1,921
JUVENILE JUSTICE	317,022	0.8502	3,139		3,139	2	3,141
LABOR	416,513	1.1171	4,124		4,124	2	4,126
LAW DEPARTMENT	54,714	0.1467	542		542		542
NATURAL RESOURCES	312,208	0.8373	3,091		3,091	2	3,093
PARDONS/PAROLEES	49,682	0.1332	492		492		492
PUBLIC SAFETY	152,608	0.4093	1,511		1,511	1	1,512
PUBLIC SERVICE COMM	9,112	0.0244	90		90		90
REGENTS (BOARD OF)	4,837,820	12.9748	47,901		47,901	24	47,925
REMOVAL OF HAZARDOUS MAT	85	0.0002	1		1		1
REVENUE	547,608	1.4687	5,422		5,422	3	5,425

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department PLAN/BUDGET SVCS

Activity - PLAN/BUDG ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SEC OF ST OTHER	31,138	0.0835	308		308		308
SOIL AND WATER CONSERV	12,376	0.0332	123		123		123
STUDENT FINANCE	560,886	1.5043	5,553		5,553	3	5,556
TEACHER RETIREMENT	24,847	0.0666	246		246		246
TECH/ADULT ED	562,043	1.5074	5,565		5,565	3	5,568
TRANSPORTATION	3,079,274	8.2585	30,489		30,489	15	30,504
VETERAN SERVICE	35,463	0.0951	351		351		351
ALL OTHER	1,001,545	2.6861	9,917		9,917	5	9,922
SubTotal	<u>37,286,274</u>	<u>100.0000</u>	<u>369,181</u>		<u>369,181</u>	<u>182</u>	<u>369,363</u>
Total	<u>37,286,274</u>	<u>100.0000</u>	<u>369,181</u>		<u>369,181</u>	<u>182</u>	<u>369,363</u>

Allocation Basis: DEPARTMENTAL BUDGETS (\$1,000's)

Allocation Source: BUDGET REPORT FOR FISCAL YEAR

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department PLAN/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	457,466		457,466	225	457,691
SubTotal	100	100.0000	457,466		457,466	225	457,691
Total	100	100.0000	457,466		457,466	225	457,691

Allocation Basis: DIRECT ALLOCATION TO OPB OTHER

Allocation Source: OFFICE OF PLANNING AND BUDGET



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department PLAN/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	5,347,786		5,347,786	2,482	5,350,268
SubTotal	100	100.0000	5,347,786		5,347,786	2,482	5,350,268
Total	100	100.0000	5,347,786		5,347,786	2,482	5,350,268

Allocation Basis: DIRECT ALLOCATION TO OPB OTHER
 Allocation Source: OFFICE OF PLANNING AND BUDGET

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department PLAN/BUDGET SVCS

Receiving Department	Total	PLAN/BUDG ALLOW	PLAN/BUDG UNALL	OTHER COSTS
DOAS COMMISSIONER	48	48	0	0
DOAS INTERNAL ADM	3	3	0	0
MAIL SERVICES	7	7	0	0
COURIER SERVICES	6	6	0	0
POST OFFICE	2	2	0	0
FLEET SUPP SVCS	25	25	0	0
SURLUS PROP STATE	20	20	0	0
SURPLUS PROP FEDERAL	4	4	0	0
PURCHASING	257	257	0	0
RISK MGT ADM	1,359	1,359	0	0
WORKERS COMP INS	161	161	0	0
ADMIN HEARINGS	44	44	0	0
TREASURY AND FISCAL	29	29	0	0
STATE PROPERTIES	32	32	0	0
SEC OF ST ADM	58	58	0	0
ARCHIVES	71	71	0	0
PLAN/BUDGET ADM	130	130	0	0
OPB OTHER	5,807,959	0	457,691	5,350,268
AUDITS ADM	294	294	0	0
MERIT SYSTEM	209	209	0	0
INSPECTOR GENERAL	7	7	0	0
STATE ACCTG OFF	135	135	0	0
GA TECHNOLOGY	7	7	0	0
AGRICULTURE	574	574	0	0
BANKING AND FINANCE	111	111	0	0
COMMUNITY AFFAIRS	2,749	2,749	0	0
COMMUNITY HEALTH	102,897	102,897	0	0
CORRECTIONS	10,817	10,817	0	0
DEFENSE	400	400	0	0
DRIVER SERVICES	522	522	0	0
EARLY CARE AND LEARN	4,100	4,100	0	0
ECONOMIC DEVELOPMENT	341	341	0	0
EDUCATION	85,123	85,123	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department PLAN/BUDGET SVCS

Receiving Department	Total	PLAN/BUDG ALLOW	PLAN/BUDG UNALL	OTHER COSTS
EMERGENCY MGMT	748	748	0	0
EMPLOYEE RETIRE	280	280	0	0
FORESTRY COMMISSION	505	505	0	0
GA BUREAU OF	1,736	1,736	0	0
GENERAL ASSEMBLY	413	413	0	0
GOVERNOR	375	375	0	0
HUMAN RESOURCES	33,738	33,738	0	0
INSURANCE	180	180	0	0
JUDICIAL BRANCH	1,921	1,921	0	0
JUVENILE JUSTICE	3,141	3,141	0	0
LABOR	4,126	4,126	0	0
LAW DEPARTMENT	542	542	0	0
NATURAL RESOURCES	3,093	3,093	0	0
PARDONS/PAROLE	492	492	0	0
PUBLIC SAFETY	1,512	1,512	0	0
PUBLIC SERVICE COMM	90	90	0	0
REGENTS (BOARD OF)	47,925	47,925	0	0
REMOVAL OF HAZARDOUS	1	1	0	0
REVENUE	5,425	5,425	0	0
SEC OF ST OTHER	308	308	0	0
SOIL AND WATER	123	123	0	0
STUDENT FINANCE	5,556	5,556	0	0
TEACHER RETIREMENT	246	246	0	0
TECH/ADULT ED	5,568	5,568	0	0
TRANSPORTATION	30,504	30,504	0	0
VETERAN SERVICE	351	351	0	0
ALL OTHER	9,922	9,922	0	0
Direct Billed	0	0	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department PLAN/BUDGET SVCS

Receiving Department	Total	PLAN/BUDG ALLOW	PLAN/BUDG UNALL	OTHER COSTS
Total	6,177,322	369,363	457,691	5,350,268



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department PLAN/BUDGET SVCS

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
MAIL SERVICES	7	NA	NA	7
COURIER SERVICES	6	NA	NA	6
POST OFFICE	2	NA	NA	2
SURLUS PROP STATE	20	NA	NA	20
SURPLUS PROP FEDERAL	4	NA	NA	4
WORKERS COMP INS	161	NA	NA	161
TREASURY AND FISCAL SVCS	29	NA	NA	29
STATE PROPERTIES	32	NA	NA	32
OPB OTHER	5,807,959	NA	NA	5,807,959
MERIT SYSTEM (PERSONNEL)	209	NA	NA	209
INSPECTOR GENERAL	7	NA	NA	7
GA TECHNOLOGY AUTHORITY	7	NA	NA	7
AGRICULTURE	574	2,171	(1,597)	(1,023)
BANKING AND FINANCE	111	538	(427)	(316)
COMMUNITY AFFAIRS	2,749	4,034	(1,285)	1,464
COMMUNITY HEALTH	102,897	117,253	(14,356)	88,541
CORRECTIONS	10,817	48,189	(37,372)	(26,555)
DEFENSE	400	404	(4)	396
DRIVER SERVICES	522	NA	NA	522
EARLY CARE AND LEARN	4,100	NA	NA	4,100
ECONOMIC DEVELOPMENT	341	NA	NA	341
EDUCATION	85,123	323,964	(238,841)	(153,718)
EMERGENCY MGMT AGENCY	748	NA	NA	748
EMPLOYEE RETIRE	280	NA	NA	280
FORESTRY COMMISSION	505	NA	NA	505
GA BUREAU OF INVESTIGATION	1,736	3,146	(1,410)	326
GENERAL ASSEMBLY	413	NA	NA	413



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department PLAN/BUDGET SVCS

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
GOVERNOR	375	NA	NA	375
HUMAN RESOURCES	33,738	74,931	(41,193)	(7,455)
INDUSTRY/TRADE	0	3,413	(3,413)	(3,413)
INSURANCE	180	850	(670)	(490)
JUDICIAL BRANCH	1,921	NA	NA	1,921
JUVENILE JUSTICE	3,141	14,478	(11,337)	(8,196)
LABOR	4,126	2,671	1,455	5,581
LAW DEPARTMENT	542	722	(180)	362
NATURAL RESOURCES	3,093	4,954	(1,861)	1,232
PARDONS/PAROLE	492	2,415	(1,923)	(1,431)
PUBLIC SAFETY	1,512	4,635	(3,123)	(1,611)
PUBLIC SERVICE COMM	90	441	(351)	(261)
REGENTS (BOARD OF)	47,925	90,542	(42,617)	5,308
REMOVAL OF HAZARDOUS MAT	1	NA	NA	1
REVENUE	5,425	25,130	(19,705)	(14,280)
SCHOOL READINESS	0	17,335	(17,335)	(17,335)
SEC OF ST OTHER	308	NA	NA	308
SOIL AND WATER CONSERV	123	NA	NA	123
STUDENT FINANCE	5,556	2,053	3,503	9,059
TEACHER RETIREMENT	246	NA	NA	246
TECH/ADULT ED	5,568	15,730	(10,162)	(4,594)
TRANSPORTATION	30,504	35,315	(4,811)	25,693
VETERAN SERVICE	351	1,147	(796)	(445)
ALL OTHER	9,922	NA	NA	9,922
Department Total:	6,174,898	796,461	(449,811)	5,725,087
Grand Total:	6,174,898	796,461	(449,811)	5,725,087



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
AUDITS ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Department of Audits and Accounts exists to provide decision makers with credible management information to promote improvements in accountability and stewardship in state and local government. The Department provides accountability over operations funded in whole or in part through State funds and generates both financial and operational information. Specific operations include:

- ◆ Statewide Financial/Compliance Auditing
- ◆ Performance Audits
- ◆ Audits of Medicaid Providers
- ◆ Information Systems Audits
- ◆ Audits of Local Education Agencies
- ◆ Internal Program Audits of the Department of Community Health
- ◆ Reviews of Local Government Audit Reports
- ◆ Reviews of Nonprofit Organization Financial Statements
- ◆ State Healthcare Fraud Control

The Department is comprised of the following divisions:

- ◆ Administration
- ◆ State Government Division (SGD)
- ◆ Education Audit Division (EAD)
- ◆ Performance Audit Operations Division (PAO)
- ◆ Technology Risk & Assurance Division (TRA)
- ◆ Healthcare Audit Division (HAD)
- ◆ Nonprofit and Local Government Audits Division (NALGAD)

In this schedule, we have included the costs of the Administration Division for the Department of Audits. These costs have been allocated to the Performance/Financial Audits schedule for further allocation to benefiting state agencies or disallowed as appropriate.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department AUDITS ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,578,544			1,578,544
Equipment Purchases	(37,348)			
Total Deductions:	(37,348)			(37,348)
EQUIP DEPRECIATION	357,063		357,063	
PURCHASING	(6,851)	259	(6,592)	
ARCHIVES	1,496	3	1,499	
PLAN/BUDGET SVCS	294		294	
STATE ACCTG OFF		1,775	1,775	
Total Allocated Additions:	352,002	2,037	354,039	354,039
Total To Be Allocated:	1,893,198	2,037		1,895,235



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department AUDITS ADM

	Total	General & Admin	AUDIT ADMIN
Other Expense & Cost			
Personal Services	1,276,531	0	1,276,531
Regular Operating Expenses	81,956	0	81,956
Travel	17,658	0	17,658
Real Estate Rentals	59,303	0	59,303
Computer Charges	77,943	0	77,943
Per Diem and Fees	13,107	0	13,107
*Equipment Purchases	37,348	37,348	0
Telecommunications	14,698	0	14,698
Departmental Totals			
Total Expenditures	1,578,544	37,348	1,541,196
Deductions			
Total Deductions	(37,348)	(37,348)	0
Functional Cost			
Functional Cost	1,541,196	0	1,541,196
Allocation Step 1			
Inbound- All Others	352,002	0	352,002
1st Allocation	1,893,198	0	1,893,198
Allocation Step 2			
Inbound- All Others	2,037	0	2,037
2nd Allocation	2,037	0	2,037
Total For 003500 AUDITS ADM			
Total Allocated	1,895,235	0	1,895,235



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department AUDITS ADM

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	1,893,198		1,893,198	2,037	1,895,235
SubTotal	100	100.0000	1,893,198		1,893,198	2,037	1,895,235
Total	100	100.0000	1,893,198		1,893,198	2,037	1,895,235

Allocation Basis: DIRECT ALLOCATION TO PERFORMANCE/FINANCIAL AUDITS
 Allocation Source: DEPARTMENT OF AUDITS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department AUDITS ADM

Receiving Department	Total	AUDIT ADMIN
PERF/FIN AUDITS	1,895,235	1,895,235
Direct Billed	0	0
Total	1,895,235	1,895,235



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
PERFORMANCE/FINANCIAL AUDITS
NATURE AND EXTENT OF SERVICES

This schedule includes the operating costs for the various divisions of the Department of Audits and Accounts. Included in this schedule are the costs of the State Government Division (SGD), Education Audit Division (EAD), Performance Audit Operations Division (PAO), Technology Risk & Assurance Division (TRA), Healthcare Audit Division (HAD), and the Nonprofit and Local Government Audits Division (NALGAD).

For cost allocation purposes, these costs have been functionalized as reported by the Department of Audits and allocated as follows:

- ◆ **Unbilled Audits** – this function includes the costs of the State Government Division (SGD), Performance Audit Operations Division (PAO), and Technology Risk & Assurance Division (TRA) that have not been billed to benefiting state agencies. These costs are allocated to benefiting state agencies based on the number of unbilled audit hours identified to each department’s audit. Audit hours identified for the Comprehensive Annual Financial Report, Report of the State Auditor, Statewide Audit Planning, Preparation of Fiscal Notes, and other audits that benefit all agencies have been omitted from the allocation statistics.
- ◆ **Billed Audits** – this function includes the costs of the State Government Division (SGD), Performance Audit Operations Division (PAO), and Technology Risk & Assurance Division (TRA) that have been billed to benefiting state agencies. Billed audits include the planning and report preparation of the Statewide Single Audit, and the costs are prorated to each organization unit based on the percentage of federally funded expenditures of that organizational unit to the total federally funded expenditures of the State of Georgia as a whole. These costs have been allocated to a grantee titled “Audit Billed Svc.” These costs are not allocated to other Georgia state agencies.
- ◆ **Medicaid Audits** – this function includes the costs of the Healthcare Audit Division (HAD). Billings for the Healthcare Audit Division are not governed by the number of audit hours expended in these efforts, but are based on an agreement between the Department of Audits and the Department of Community Health whereby documented costs of the Medicaid Audits Section are reimbursed up to a rate of 50%, which is the approved Federal matching rate for administrative expenditures, subject to budget availability. Additionally, the Department of Audits, in conjunction with the Georgia Bureau of Investigation and the Attorney General’s Office has established a Medicaid Fraud Unit within the Healthcare Audit Division. The Department of Audits bills the Georgia Bureau of Investigation for the costs of this unit. These costs have been allocated to a grantee titled “Medicaid Audit.” These costs are not allocated to other Georgia state agencies.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
PERFORMANCE/FINANCIAL AUDITS (*continued*)
NATURE AND EXTENT OF SERVICES

- ◆ **Other Audits** – this function includes the costs of the Nonprofit and Local Government Audits Division (NALGAD). These costs have been allocated to a grantee titled “Other Audits.” These costs are not allocated to other Georgia state agencies.
- ◆ **Education Audits** – this function includes the costs of the Education Audit Division (EAD). These costs have been allocated to benefiting agencies based on the total audit hours identified to each agency. Further, the Department of Audits bills the Georgia Department of Education for audits of Local Education Agencies operating within the State of Georgia. These billings are governed by a master contract with the Georgia Department of Education. The maximum amount that may be billed to the Georgia Department of Education for the audits of Local Education Agencies was \$831,867 in FY 2006. This maximum amount is then prorated to all local education agencies by the Georgia Department of Education. The allocated costs to other state agencies have been reduced by the direct billed costs identified to these other agencies.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department PERF/FIN AUDITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	27,836,014			27,836,014
Equipment Purchases	(171,151)			
Total Deductions:	(171,151)			(171,151)
AUDITS ADM	1,893,198	2,037	1,895,235	
Total Allocated Additions:	1,893,198	2,037	1,895,235	1,895,235
Direct Cost	(10,928,964)			
Total Departmental Cost Adjustments:	(10,928,964)			(10,928,964)
Total To Be Allocated:	<u>18,629,097</u>	<u>2,037</u>	<u>18,631,134</u>	



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
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	23,708,523	0	9,065,289	1,321,156	5,465,894
Regular Operating Expenses	754,747	0	253,714	36,976	166,978
Travel	347,545	0	65,585	9,558	168,610
Real Estate Rentals	1,157,623	0	452,854	65,998	294,217
Per Diem and Fees	131,875	0	41,281	6,016	50,607
Computer Charges	1,332,719	0	450,708	65,685	460,024
*Equipment Purchases	171,151	171,151	0	0	0
Telecommunications	231,831	0	75,682	11,030	46,159
Departmental Totals					
Total Expenditures	27,836,014	171,151	10,405,113	1,516,419	6,652,489
Deductions					
Total Deductions	(171,151)	(171,151)	0	0	0
Cost Adjustments					
Direct Cost	(10,928,964)	0	0	(1,516,419)	(6,652,489)
Functional Cost	16,735,899	0	10,405,113	0	0
Allocation Step 1					
Inbound- All Others	1,893,198	0	723,892	105,498	436,468
1st Allocation	18,629,097	0	11,129,005	105,498	436,468
Allocation Step 2					
Inbound- All Others	2,037	0	778	114	470
2nd Allocation	2,037	0	778	114	470
Total For 003600 PERF/FIN AUDITS					
Total Allocated	18,631,134	0	11,129,783	105,612	436,938



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department PERF/FIN AUDITS

	EDUCATION AUDITS	OTHER AUDITS
Other Expense & Cost		
Personal Services	5,458,652	2,397,532
Regular Operating Expenses	186,170	110,909
Travel	73,416	30,376
Real Estate Rentals	271,200	73,354
Per Diem and Fees	14,038	19,933
Computer Charges	240,756	115,546
*Equipment Purchases	0	0
Telecommunications	86,554	12,406
Departmental Totals		
Total Expenditures	6,330,786	2,760,056
Deductions		
Total Deductions	0	0
Cost Adjustments		
Direct Cost	0	(2,760,056)
Functional Cost	6,330,786	0
Allocation Step 1		
Inbound- All Others	435,890	191,450
1st Allocation	6,766,676	191,450
Allocation Step 2		
Inbound- All Others	469	206
2nd Allocation	469	206
Total For 003600 PERF/FIN AUDITS		
Total Allocated	6,767,145	191,656



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
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
DOAS COMMISSIONER	1,033.75	1.3544	150,735		150,735		150,735
PURCHASING	24.50	0.0321	3,572		3,572		3,572
WORKERS COMP INS	152.50	0.1998	22,237		22,237	2	22,239
TREASURY AND FISCAL SVCS	2,859.50	3.7466	416,955		416,955	30	416,985
SEC OF ST ADM	49.50	0.0649	7,218		7,218		7,218
MERIT SYSTEM (PERSONNEL)	370.50	0.4854	54,024		54,024	4	54,028
STATE ACCTG OFF	33.50	0.0439	4,885		4,885		4,885
GA TECHNOLOGY AUTHORITY	610.75	0.8002	89,056		89,056	6	89,062
AGRICULTURE	2,459.50	3.2225	358,629		358,629	25	358,654
BANKING AND FINANCE	69.50	0.0911	10,134		10,134	1	10,135
COMMUNITY AFFAIRS	3,009.00	3.9424	438,754		438,754	31	438,785
COMMUNITY HEALTH	224.75	0.2945	32,772		32,772	2	32,774
CORRECTIONS	3,061.05	4.0106	446,344		446,344	32	446,376
CORRECTIONAL INDUSTRIES	47.00	0.0616	6,853		6,853		6,853
DEFENSE	100.00	0.1310	14,581		14,581	1	14,582
DRIVER SERVICES	87.50	0.1146	12,759		12,759	1	12,760
EARLY CARE AND LEARN	70.25	0.0920	10,243		10,243	1	10,244
ECONOMIC DEVELOPMENT	1,273.75	1.6689	185,730		185,730	13	185,743
EDUCATION	8,096.00	10.6075	1,180,509		1,180,509	84	1,180,593
FORESTRY COMMISSION	143.00	0.1874	20,851		20,851	1	20,852
GA BUREAU OF INVESTIGATION	1,133.25	1.4848	165,244		165,244	12	165,256
GOVERNOR	853.50	1.1183	124,452		124,452	9	124,461
HUMAN RESOURCES	8,477.75	11.1077	1,236,174		1,236,174	88	1,236,262
INSURANCE	86.50	0.1133	12,613		12,613	1	12,614
JUDICIAL BRANCH	3,319.75	4.3496	484,066		484,066	34	484,100

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
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
JUVENILE JUSTICE	140.00	0.1834	20,414		20,414	1	20,415
LABOR	6,627.30	8.6832	966,352		966,352	69	966,421
LAW DEPARTMENT	221.50	0.2902	32,298		32,298	2	32,300
NATURAL RESOURCES	592.75	0.7766	86,431		86,431	6	86,437
PARDONS/PAROLEES	64.00	0.0839	9,332		9,332	1	9,333
PUBLIC SAFETY	283.75	0.3718	41,375		41,375	3	41,378
PUBLIC SERVICE COMM	123.00	0.1612	17,935		17,935	1	17,936
REGENTS (BOARD OF)	1,456.25	1.9080	212,342		212,342	15	212,357
REGIONAL TRANSP AUTH	324.00	0.4245	47,244		47,244	3	47,247
REMOVAL OF HAZARDOUS MAT	60.00	0.0786	8,749		8,749	1	8,750
REVENUE	5,554.75	7.2779	809,960		809,960	57	810,017
SOIL AND WATER CONSERV	62.00	0.0812	9,040		9,040	1	9,041
STUDENT FINANCE	1,162.75	1.5235	169,545		169,545	12	169,557
SUBSEQUENT INJURY TRUST	62.00	0.0812	9,040		9,040	1	9,041
TRANSPORTATION	2,147.50	2.8137	313,135		313,135	22	313,157
VETERAN SERVICE	115.50	0.1513	16,842		16,842	1	16,843
WORLD CONGRESS	425.00	0.5568	61,971		61,971	4	61,975
ALL OTHER	19,254.75	25.2279	2,807,610		2,807,610	200	2,807,810
SubTotal	76,323.35	100.0000	11,129,005		11,129,005	778	11,129,783
Total	76,323.35	100.0000	11,129,005		11,129,005	778	11,129,783

Allocation Basis: UNBILLED AUDIT HOURS BY DEPARTMENT

Allocation Source: DEPARTMENT OF AUDITS



All Monetary Values Are \$ Dollars
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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
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	105,498		105,498	114	105,612
SubTotal	100	100.0000	105,498		105,498	114	105,612
Total	100	100.0000	105,498		105,498	114	105,612

Allocation Basis: DIRECT ALLOCATION TO BILLED AUDITS

Allocation Source: DEPARTMENT OF AUDITS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
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	100	100.0000	436,468		436,468	470	436,938
SubTotal	100	100.0000	436,468		436,468	470	436,938
Total	100	100.0000	436,468		436,468	470	436,938

Allocation Basis: DIRECT ALLOCATION TO MEDICAID AUDITS
 Allocation Source: DEPARTMENT OF AUDITS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
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	100	100.0000	191,450		191,450	206	191,656
SubTotal	100	100.0000	191,450		191,450	206	191,656
Total	100	100.0000	191,450		191,450	206	191,656

Allocation Basis: DIRECT ALLOCATION TO OTHER AUDITS

Allocation Source: DEPARTMENT OF AUDITS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
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	107,165.70	68.4201	4,629,766	-831,867	3,797,899	321	3,798,220
REGENTS (BOARD OF)	32,142.55	20.5215	1,388,620		1,388,620	96	1,388,716
TECH/ADULT ED	8,934.50	5.7042	385,988	-107,142	278,846	27	278,873
ALL OTHER	8,386.25	5.3542	362,302		362,302	25	362,327
SubTotal	156,629.00	100.0000	6,766,676	-939,009	5,827,667	469	5,828,136
Direct Billed				939,009	939,009		939,009
Total	156,629.00	100.0000	6,766,676		6,766,676	469	6,767,145

Allocation Basis: TOTAL EDUCATION AUDIT HOURS

Allocation Source: DEPARTMENT OF AUDITS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department PERF/FIN AUDITS

Receiving Department	Total	UNBILLED AUDITS	BILLED AUDITS	MEDICAID AUDITS	EDUCATION AUDITS	OTHER AUDITS
DOAS COMMISSIONER	150,735	150,735	0	0	0	0
PURCHASING	3,572	3,572	0	0	0	0
WORKERS COMP INS	22,239	22,239	0	0	0	0
TREASURY AND FISCAL	416,985	416,985	0	0	0	0
SEC OF ST ADM	7,218	7,218	0	0	0	0
MERIT SYSTEM	54,028	54,028	0	0	0	0
AUDIT BILLED SVC	105,612	0	105,612	0	0	0
MEDICAID AUDIT	436,938	0	0	436,938	0	0
OTHER AUDITS	191,656	0	0	0	0	191,656
STATE ACCTG OFF	4,885	4,885	0	0	0	0
GA TECHNOLOGY	89,062	89,062	0	0	0	0
AGRICULTURE	358,654	358,654	0	0	0	0
BANKING AND FINANCE	10,135	10,135	0	0	0	0
COMMUNITY AFFAIRS	438,785	438,785	0	0	0	0
COMMUNITY HEALTH	32,774	32,774	0	0	0	0
CORRECTIONS	446,376	446,376	0	0	0	0
CORRECTIONAL	6,853	6,853	0	0	0	0
DEFENSE	14,582	14,582	0	0	0	0
DRIVER SERVICES	12,760	12,760	0	0	0	0
EARLY CARE AND LEARN	10,244	10,244	0	0	0	0
ECONOMIC DEVELOPMENT	185,743	185,743	0	0	0	0
EDUCATION	4,978,813	1,180,593	0	0	3,798,220	0
FORESTRY COMMISSION	20,852	20,852	0	0	0	0
GA BUREAU OF	165,256	165,256	0	0	0	0
GOVERNOR	124,461	124,461	0	0	0	0
HUMAN RESOURCES	1,236,262	1,236,262	0	0	0	0
INSURANCE	12,614	12,614	0	0	0	0
JUDICIAL BRANCH	484,100	484,100	0	0	0	0
JUVENILE JUSTICE	20,415	20,415	0	0	0	0
LABOR	966,421	966,421	0	0	0	0
LAW DEPARTMENT	32,300	32,300	0	0	0	0
NATURAL RESOURCES	86,437	86,437	0	0	0	0
PARDONS/PAROLE	9,333	9,333	0	0	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department PERF/FIN AUDITS

Receiving Department	Total	UNBILLED AUDITS	BILLED AUDITS	MEDICAID AUDITS	EDUCATION AUDITS	OTHER AUDITS
PUBLIC SAFETY	41,378	41,378	0	0	0	0
PUBLIC SERVICE COMM	17,936	17,936	0	0	0	0
REGENTS (BOARD OF)	1,601,073	212,357	0	0	1,388,716	0
REGIONAL TRANSP AUTH	47,247	47,247	0	0	0	0
REMOVAL OF HAZARDOUS	8,750	8,750	0	0	0	0
REVENUE	810,017	810,017	0	0	0	0
SOIL AND WATER	9,041	9,041	0	0	0	0
STUDENT FINANCE	169,557	169,557	0	0	0	0
SUBSEQUENT INJURY	9,041	9,041	0	0	0	0
TECH/ADULT ED	278,873	0	0	0	278,873	0
TRANSPORTATION	313,157	313,157	0	0	0	0
VETERAN SERVICE	16,843	16,843	0	0	0	0
WORLD CONGRESS	61,975	61,975	0	0	0	0
ALL OTHER	3,170,137	2,807,810	0	0	362,327	0
Direct Billed	939,009	0	0	0	939,009	0
Total	18,631,134	11,129,783	105,612	436,938	6,767,145	191,656



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department PERF/FIN AUDITS

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
WORKERS COMP INS	22,239	NA	NA	22,239
TREASURY AND FISCAL SVCS	416,985	NA	NA	416,985
MERIT SYSTEM (PERSONNEL)	54,028	NA	NA	54,028
AUDIT BILLED SVC	105,612	NA	NA	105,612
MEDICAID AUDIT	436,938	NA	NA	436,938
OTHER AUDITS	191,656	NA	NA	191,656
GA TECHNOLOGY AUTHORITY	89,062	NA	NA	89,062
AGRICULTURE	358,654	42,401	316,253	674,907
BANKING AND FINANCE	10,135	13,485	(3,350)	6,785
COMMUNITY AFFAIRS	438,785	8,619	430,166	868,951
COMMUNITY HEALTH	32,774	136,046	(103,272)	(70,498)
CORRECTIONS	446,376	186,885	259,491	705,867
CORRECTIONAL INDUSTRIES	6,853	4,231	2,622	9,475
DEFENSE	14,582	4,164	10,418	25,000
DRIVER SERVICES	12,760	NA	NA	12,760
EARLY CARE AND LEARN	10,244	NA	NA	10,244
ECONOMIC DEVELOPMENT	185,743	NA	NA	185,743
EDUCATION	4,978,813	9,782,121	(4,803,308)	175,505
FORESTRY COMMISSION	20,852	NA	NA	20,852
GA BUREAU OF INVESTIGATION	165,256	NA	NA	165,256
GOVERNOR	124,461	NA	NA	124,461
HUMAN RESOURCES	1,236,262	207,080	1,029,182	2,265,444
INDUSTRY/TRADE	0	52,019	(52,019)	(52,019)
INSURANCE	12,614	NA	NA	12,614
JUDICIAL BRANCH	484,100	NA	NA	484,100
JUVENILE JUSTICE	20,415	119,454	(99,039)	(78,624)
LABOR	966,421	6,757	959,664	1,926,085

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department PERF/FIN AUDITS

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
LAW DEPARTMENT	32,300	8,154	24,146	56,446
NATURAL RESOURCES	86,437	3,179	83,258	169,695
PARDONS/PAROLES	9,333	NA	NA	9,333
PUBLIC SAFETY	41,378	14,784	26,594	67,972
PUBLIC SERVICE COMM	17,936	NA	NA	17,936
REGENTS (BOARD OF)	1,601,073	39,524	1,561,549	3,162,622
REGIONAL TRANSP AUTH	47,247	NA	NA	47,247
REMOVAL OF HAZARDOUS MAT	8,750	NA	NA	8,750
REVENUE	810,017	11,073	798,944	1,608,961
SOIL AND WATER CONSERV	9,041	NA	NA	9,041
STUDENT FINANCE	169,557	NA	NA	169,557
SUBSEQUENT INJURY TRUST	9,041	2,212	6,829	15,870
TECH/ADULT ED	278,873	221,761	57,112	335,985
TRANSPORTATION	313,157	7,229	305,928	619,085
VETERAN SERVICE	16,843	47,545	(30,702)	(13,859)
WORLD CONGRESS	61,975	NA	NA	61,975
ALL OTHER	3,170,137	NA	NA	3,170,137
Department Total:	17,525,715	10,918,723	780,466	18,306,181
Grand Total:	17,525,715	10,918,723	780,466	18,306,181



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
STATE ACCOUNTING OFFICE
NATURE AND EXTENT OF SERVICES

The State Accounting Office (SAO) was established on October 6, 2004 to realign the state's financial reporting and financial system responsibilities under a single State Accounting Officer. The State Accounting Office is responsible for the following duties:

- ◆ Establish statewide accounting and reporting standards and practices.
- ◆ Operate and improve statewide financial and human capital management systems.
- ◆ Prepare the state's Comprehensive Annual Financial Report (CAFR); the annual audited financial statement for the entire state entity.
- ◆ Provide statewide financial information on interim basis.
- ◆ Train state accounting and payroll personnel in new policies, procedures and standards.
- ◆ Improve accountability, efficiencies and internal controls.

The costs of the SAO are included in this schedule. Within the costs of the SAO are costs associated with the development of a PeopleSoft module (8.8 Upgrade) to the state's accounting system, which are eligible for capitalization and amortization over a ten (10) year life. Accordingly, these costs have been removed from the allocable cost pool. In lieu of these costs, a cost adjustment equal to one (1) year of amortization of the costs has been included.

In addition to General Fund appropriations, the SAO is partially funded by revenues received from assessments made to state agencies utilizing the PeopleSoft accounting system. A cost model is built every year and costs are allocated to agencies based on active employee head count and financial transaction counts. The Georgia Technology Authority (GTA) has been responsible for invoicing agencies and transferring the funds to SAO. These assessments have been treated as an offset to the allocable costs of SAO, and the net costs have been allocated to the State agencies receiving services based on the number of payroll and accounting transactions identified to benefiting state agencies.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department STATE ACCTG OFF

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,491,911			9,491,911
PD&F-PeopleSoft	(243,365)			
Equipment	(10,680)			
Total Deductions:	(254,045)			(254,045)
PURCHASING	(6)	30	24	
PLAN/BUDGET SVCS	135		135	
PERF/FIN AUDITS	4,885		4,885	
STATE ACCTG OFF		414	414	
SEC II BILL ADJUST		54	54	
Total Allocated Additions:	5,014	498	5,512	5,512
Amortization of PD&F-PeopleSoft	24,337			
S&S-SAO-PeopleSoft Services	(8,855,794)			
Total Departmental Cost Adjustments:	(8,831,457)			(8,831,457)
Total To Be Allocated:	411,423	498		411,921



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department STATE ACCTG OFF

	Total	General & Admin	STATEWIDE ACCTG	PEOPLESOFT (9001)
Wages & Benefits				
Salaries & Wages	4,969,243	0	823,583	4,145,660
Fringe Benefits	1,584,924	0	265,204	1,319,720
Other Expense & Cost				
Printing & Publication	23,476	0	17,690	5,786
Supplies & Materials	53,870	0	3,151	50,719
Repair & Maintenance	69	0	35	34
Equipment - Not Capatized	71,731	0	2,478	69,253
Rents OTRE	2,400	0	0	2,400
Freight	19	0	9	10
Other Operating Expenses	9,752	0	47,467	(37,715)
Travel	24,745	0	13,916	10,829
Real Estate Rentals	260,073	0	58,032	202,041
*PD&F-PeopleSoft	243,365	243,365	0	0
PD&F	7,678	0	0	7,678
Contracts	12,200	0	0	12,200
Software	2,654,659	0	0	2,654,659
Telecommunications	63,672	0	4,049	59,623
*Equipment	10,680	10,680	0	0
CAFR Adjustment	(62,828)	0	(62,828)	0
Miscellaneous Revenue	(437,817)	0	(437,817)	0
Departmental Totals				
Total Expenditures	9,491,911	254,045	734,969	8,502,897
Deductions				
Total Deductions	(254,045)	(254,045)	0	0
Cost Adjustments				
Amortization of PD&F-PeopleSoft	24,337	0	0	24,337
S&S-SAO-PeopleSoft Services	(8,855,794)	0	0	(8,855,794)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department STATE ACCTG OFF

	Total	General & Admin	STATEWIDE ACCTG	PEOPLESOFT (9001)
Functional Cost	406,409	0	734,969	(328,560)
Allocation Step 1				
Inbound- All Others	5,014	0	831	4,183
1st Allocation	411,423	0	735,800	(324,377)
Allocation Step 2				
Inbound- All Others	498	0	83	415
2nd Allocation	498	0	83	415
Total For 004400 STATE ACCTG OFF				
Total Allocated	411,921	0	735,883	(323,962)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department STATE ACCTG OFF

Activity - STATEWIDE ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	24,945	0.7899	5,812		5,812		5,812
WORKERS COMP INS	8,125	0.2573	1,893		1,893		1,893
SEC OF ST ADM	30,482	0.9652	7,102		7,102		7,102
PLAN/BUDGET ADM	10,221	0.3237	2,381		2,381		2,381
AUDITS ADM	13,627	0.4315	3,175		3,175		3,175
MERIT SYSTEM (PERSONNEL)	6,949	0.2200	1,619		1,619		1,619
STATE ACCTG OFF	3,179	0.1007	741		741		741
GA BLDG AUTHORITY	7,616	0.2412	1,775		1,775		1,775
GA TECHNOLOGY AUTHORITY	143,943	4.5581	33,538		33,538	4	33,542
AGRICULTURE	36,206	1.1465	8,436		8,436	1	8,437
BANKING AND FINANCE	5,917	0.1874	1,379		1,379		1,379
COMMUNITY AFFAIRS	24,483	0.7753	5,704		5,704	1	5,705
COMMUNITY HEALTH	32,269	1.0218	7,519		7,519	1	7,520
CORRECTIONS	457,344	14.4822	106,560		106,560	12	106,572
CORRECTIONAL INDUSTRIES	3,720	0.1178	867		867		867
DEFENSE	26,959	0.8537	6,281		6,281	1	6,282
DRIVER SERVICES	38,772	1.2277	9,034		9,034	1	9,035
EARLY CARE AND LEARN	32,938	1.0430	7,674		7,674	1	7,675
ECONOMIC DEVELOPMENT	12,891	0.4082	3,004		3,004		3,004
EDUCATION	135,467	4.2897	31,563		31,563	4	31,567
EMPLOYEE RETIRE	2,441	0.0773	569		569		569
FORESTRY COMMISSION	43,175	1.3672	10,060		10,060	1	10,061
GA BUREAU OF INVESTIGATION	45,710	1.4474	10,650		10,650	1	10,651
GENERAL ASSEMBLY	16,252	0.5146	3,787		3,787		3,787
GOVERNOR	18,947	0.6000	4,415		4,415	1	4,416



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department STATE ACCTG OFF

Activity - STATEWIDE ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	512,538	16.2302	119,420		119,420	14	119,434
INSURANCE	11,830	0.3746	2,756		2,756		2,756
JUDICIAL BRANCH	79,490	2.5171	18,521		18,521	2	18,523
JUVENILE JUSTICE	174,643	5.5302	40,691		40,691	5	40,696
LABOR	101,870	3.2258	23,735		23,735	3	23,738
LAW DEPARTMENT	20,404	0.6461	4,754		4,754	1	4,755
NATURAL RESOURCES	112,295	3.5559	26,164		26,164	3	26,167
PARDONS/PAROLES	31,104	0.9849	7,247		7,247	1	7,248
PUBLIC SAFETY	74,461	2.3579	17,349		17,349	2	17,351
PUBLIC SERVICE COMM	2,565	0.0812	598		598		598
REVENUE	69,505	2.2009	16,194		16,194	2	16,196
SOIL AND WATER CONSERV	376	0.0119	88		88		88
STUDENT FINANCE	998	0.0316	233		233		233
SUBSEQUENT INJURY TRUST	2,123	0.0672	495		495		495
TEACHER RETIREMENT	4,301	0.1362	1,002		1,002		1,002
TECH/ADULT ED	484,781	15.3510	112,953		112,953	13	112,966
TRANSPORTATION	221,697	7.0202	51,655		51,655	6	51,661
VETERAN SERVICE	6,468	0.2048	1,507		1,507		1,507
WORLD CONGRESS	40,243	1.2743	9,377		9,377	1	9,378
ALL OTHER	23,704	0.7506	5,523		5,523	1	5,524
SubTotal	3,157,974	100.0000	735,800		735,800	83	735,883
Total	3,157,974	100.0000	735,800		735,800	83	735,883



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department STATE ACCTG OFF**

Allocation Basis: NUMBER OF TRANSACTIONS BY AGENCY
Allocation Source: SYSTEM TRANSACTION ACTIVITY REPORT

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department STATE ACCTG OFF

Activity - PEOPLESOFT (9001)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	24,945	0.7899	-2,562		-2,562		-2,562
WORKERS COMP INS	8,125	0.2573	-835		-835	1	-834
SEC OF ST ADM	30,482	0.9652	-3,131		-3,131		-3,131
PLAN/BUDGET ADM	10,221	0.3237	-1,050		-1,050		-1,050
AUDITS ADM	13,627	0.4315	-1,400		-1,400		-1,400
MERIT SYSTEM (PERSONNEL)	6,949	0.2200	-714		-714	1	-713
STATE ACCTG OFF	3,179	0.1007	-327		-327		-327
GA BLDG AUTHORITY	7,616	0.2412	-782		-782	1	-781
GA TECHNOLOGY AUTHORITY	143,943	4.5581	-14,785		-14,785	19	-14,766
AGRICULTURE	36,206	1.1465	-3,719		-3,719	5	-3,714
BANKING AND FINANCE	5,917	0.1874	-608		-608	1	-607
COMMUNITY AFFAIRS	24,483	0.7753	-2,515		-2,515	3	-2,512
COMMUNITY HEALTH	32,269	1.0218	-3,315		-3,315	4	-3,311
CORRECTIONS	457,344	14.4822	-46,977		-46,977	62	-46,915
CORRECTIONAL INDUSTRIES	3,720	0.1178	-382		-382	1	-381
DEFENSE	26,959	0.8537	-2,769		-2,769	4	-2,765
DRIVER SERVICES	38,772	1.2277	-3,983		-3,983	5	-3,978
EARLY CARE AND LEARN	32,938	1.0430	-3,383		-3,383	4	-3,379
ECONOMIC DEVELOPMENT	12,891	0.4082	-1,324		-1,324	2	-1,322
EDUCATION	135,467	4.2897	-13,915		-13,915	18	-13,897
EMPLOYEE RETIRE	2,441	0.0773	-251		-251		-251
FORESTRY COMMISSION	43,175	1.3672	-4,435		-4,435	6	-4,429
GA BUREAU OF INVESTIGATION	45,710	1.4474	-4,695		-4,695	6	-4,689
GENERAL ASSEMBLY	16,252	0.5146	-1,669		-1,669	2	-1,667
GOVERNOR	18,947	0.6000	-1,946		-1,946	3	-1,943



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department STATE ACCTG OFF

Activity - PEOPLESOFT (9001)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	512,538	16.2302	-52,644		-52,644	70	-52,574
INSURANCE	11,830	0.3746	-1,215		-1,215	2	-1,213
JUDICIAL BRANCH	79,490	2.5171	-8,165		-8,165	11	-8,154
JUVENILE JUSTICE	174,643	5.5302	-17,939		-17,939	24	-17,915
LABOR	101,870	3.2258	-10,464		-10,464	14	-10,450
LAW DEPARTMENT	20,404	0.6461	-2,096		-2,096	3	-2,093
NATURAL RESOURCES	112,295	3.5559	-11,535		-11,535	15	-11,520
PARDONS/PAROLE	31,104	0.9849	-3,195		-3,195	4	-3,191
PUBLIC SAFETY	74,461	2.3579	-7,648		-7,648	10	-7,638
PUBLIC SERVICE COMM	2,565	0.0812	-263		-263		-263
REVENUE	69,505	2.2009	-7,139		-7,139	9	-7,130
SOIL AND WATER CONSERV	376	0.0119	-39		-39		-39
STUDENT FINANCE	998	0.0316	-103		-103		-103
SUBSEQUENT INJURY TRUST	2,123	0.0672	-218		-218		-218
TEACHER RETIREMENT	4,301	0.1362	-442		-442	1	-441
TECH/ADULT ED	484,781	15.3510	-49,795		-49,795	65	-49,730
TRANSPORTATION	221,697	7.0202	-22,772		-22,772	30	-22,742
VETERAN SERVICE	6,468	0.2048	-664		-664	1	-663
WORLD CONGRESS	40,243	1.2743	-4,134		-4,134	5	-4,129
ALL OTHER	23,704	0.7506	-2,435		-2,435	3	-2,432
SubTotal	3,157,974	100.0000	-324,377		-324,377	415	-323,962
Total	3,157,974	100.0000	-324,377		-324,377	415	-323,962



**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department STATE ACCTG OFF**

Allocation Basis: NUMBER OF TRANSACTIONS BY AGENCY
Allocation Source: SYSTEM TRANSACTION ACTIVITY REPORT

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department STATE ACCTG OFF

Receiving Department	Total	STATEWIDE ACCTG	PEOPLESOFT (9001)
DOAS COMMISSIONER	3,250	5,812	(2,562)
WORKERS COMP INS	1,059	1,893	(834)
SEC OF ST ADM	3,971	7,102	(3,131)
PLAN/BUDGET ADM	1,331	2,381	(1,050)
AUDITS ADM	1,775	3,175	(1,400)
MERIT SYSTEM	906	1,619	(713)
STATE ACCTG OFF	414	741	(327)
GA BLDG AUTHORITY	994	1,775	(781)
GA TECHNOLOGY	18,776	33,542	(14,766)
AGRICULTURE	4,723	8,437	(3,714)
BANKING AND FINANCE	772	1,379	(607)
COMMUNITY AFFAIRS	3,193	5,705	(2,512)
COMMUNITY HEALTH	4,209	7,520	(3,311)
CORRECTIONS	59,657	106,572	(46,915)
CORRECTIONAL	486	867	(381)
DEFENSE	3,517	6,282	(2,765)
DRIVER SERVICES	5,057	9,035	(3,978)
EARLY CARE AND LEARN	4,296	7,675	(3,379)
ECONOMIC DEVELOPMENT	1,682	3,004	(1,322)
EDUCATION	17,670	31,567	(13,897)
EMPLOYEE RETIRE	318	569	(251)
FORESTRY COMMISSION	5,632	10,061	(4,429)
GA BUREAU OF	5,962	10,651	(4,689)
GENERAL ASSEMBLY	2,120	3,787	(1,667)
GOVERNOR	2,473	4,416	(1,943)
HUMAN RESOURCES	66,860	119,434	(52,574)
INSURANCE	1,543	2,756	(1,213)
JUDICIAL BRANCH	10,369	18,523	(8,154)
JUVENILE JUSTICE	22,781	40,696	(17,915)
LABOR	13,288	23,738	(10,450)
LAW DEPARTMENT	2,662	4,755	(2,093)
NATURAL RESOURCES	14,647	26,167	(11,520)
PARDONS/PAROLE	4,057	7,248	(3,191)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department STATE ACCTG OFF

Receiving Department	Total	STATEWIDE ACCTG	PEOPLESOFT (9001)
PUBLIC SAFETY	9,713	17,351	(7,638)
PUBLIC SERVICE COMM	335	598	(263)
REVENUE	9,066	16,196	(7,130)
SOIL AND WATER	49	88	(39)
STUDENT FINANCE	130	233	(103)
SUBSEQUENT INJURY	277	495	(218)
TEACHER RETIREMENT	561	1,002	(441)
TECH/ADULT ED	63,236	112,966	(49,730)
TRANSPORTATION	28,919	51,661	(22,742)
VETERAN SERVICE	844	1,507	(663)
WORLD CONGRESS	5,249	9,378	(4,129)
ALL OTHER	3,092	5,524	(2,432)
Direct Billed	0	0	0
Total	411,921	735,883	(323,962)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department STATE ACCTG OFF

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
WORKERS COMP INS	1,059	NA	NA	1,059
MERIT SYSTEM (PERSONNEL)	906	NA	NA	906
GA BLDG AUTHORITY	994	NA	NA	994
GA TECHNOLOGY AUTHORITY	18,776	NA	NA	18,776
AGRICULTURE	4,723	NA	NA	4,723
BANKING AND FINANCE	772	NA	NA	772
COMMUNITY AFFAIRS	3,193	NA	NA	3,193
COMMUNITY HEALTH	4,209	NA	NA	4,209
CORRECTIONS	59,657	NA	NA	59,657
CORRECTIONAL INDUSTRIES	486	NA	NA	486
DEFENSE	3,517	NA	NA	3,517
DRIVER SERVICES	5,057	NA	NA	5,057
EARLY CARE AND LEARN	4,296	NA	NA	4,296
ECONOMIC DEVELOPMENT	1,682	NA	NA	1,682
EDUCATION	17,670	NA	NA	17,670
EMPLOYEE RETIRE	318	NA	NA	318
FORESTRY COMMISSION	5,632	NA	NA	5,632
GA BUREAU OF INVESTIGATION	5,962	NA	NA	5,962
GENERAL ASSEMBLY	2,120	NA	NA	2,120
GOVERNOR	2,473	NA	NA	2,473
HUMAN RESOURCES	66,860	NA	NA	66,860
INSURANCE	1,543	NA	NA	1,543
JUDICIAL BRANCH	10,369	NA	NA	10,369
JUVENILE JUSTICE	22,781	NA	NA	22,781
LABOR	13,288	NA	NA	13,288
LAW DEPARTMENT	2,662	NA	NA	2,662
NATURAL RESOURCES	14,647	NA	NA	14,647



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department STATE ACCTG OFF

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
PARDONS/PAROLES	4,057	NA	NA	4,057
PUBLIC SAFETY	9,713	NA	NA	9,713
PUBLIC SERVICE COMM	335	NA	NA	335
REVENUE	9,066	NA	NA	9,066
SOIL AND WATER CONSERV	49	NA	NA	49
STUDENT FINANCE	130	NA	NA	130
SUBSEQUENT INJURY TRUST	277	NA	NA	277
TEACHER RETIREMENT	561	NA	NA	561
TECH/ADULT ED	63,236	NA	NA	63,236
TRANSPORTATION	28,919	NA	NA	28,919
VETERAN SERVICE	844	NA	NA	844
WORLD CONGRESS	5,249	NA	NA	5,249
ALL OTHER	3,092	NA	NA	3,092
Department Total:	<u>401,180</u>	<u>0</u>	<u>0</u>	<u>401,180</u>
Grand Total:	<u>401,180</u>	<u>0</u>	<u>0</u>	<u>401,180</u>



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SECTION II BILLING ADJUSTMENTS
NATURE AND EXTENT OF SERVICES

In accordance with paragraph G.4 to Appendix C of 2 CFR Part 225, this schedule includes (over)/under-recoveries of billed services costs that are within +/- \$500,000 for the fiscal year. For the applicable fiscal year, the following billed services included (over)/under-recoveries that have been adjusted as allocated central services costs within Section I of this cost allocation plan:

- ◆ **Mail Service** – an *under-recovery* of \$39,269 was allocated to benefiting agencies based on the total mail services billings for the fiscal year.
- ◆ **Courier Service** – an *under-recovery* of \$45,411 was allocated to benefiting agencies based on the total courier service billings for the fiscal year.
- ◆ **Vehicle Rentals** – an *under-recovery* of \$303,507 was allocated to benefiting agencies based on the total vehicle rental billings for the fiscal year.
- ◆ **Vehicle Maintenance Operations** – an *over-recovery* of \$120,738 was allocated to benefiting agencies based on the total vehicle maintenance billings for the fiscal year.
- ◆ **Petroleum Operations** – an *under-recovery* of \$126,792 was allocated to benefiting agencies based on the total petroleum operations billings for the fiscal year.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .2 - Costs To Be Allocated
For Department SEC II BILL ADJUST

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
(Over)/Under-Recoveries	394,241			
Total Departmental Cost Adjustments:	394,241			394,241
Total To Be Allocated:	394,241	0		394,241



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department SEC II BILL ADJUST

	Total	General & Admin	MAIL SERVICE	COURIER SERVICE	VEHICLE RENTALS
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
(Over)/Under-Recoveries	394,241	0	39,269	45,411	303,507
Functional Cost	394,241	0	39,269	45,411	303,507
Allocation Step 1					
1st Allocation	394,241	0	39,269	45,411	303,507
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 009000 SEC II BILL ADJUST					
Total Allocated	394,241	0	39,269	45,411	303,507



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .3 - Costs Allocated By Activity
For Department SEC II BILL ADJUST

	VEHICLE MAINT OPNS	PETROLEUM OPNS
<hr/>		
Departmental Totals		
Total Expenditures	0	0
Deductions		
Total Deductions	0	0
Cost Adjustments		
(Over)/Under-Recoveries	(120,738)	126,792
Functional Cost	(120,738)	126,792
Allocation Step 1		
1st Allocation	(120,738)	126,792
Allocation Step 2		
2nd Allocation	0	0
Total For 009000 SEC II BILL ADJUST		
Total Allocated	(120,738)	126,792



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - MAIL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PLAN/BUDGET ADM	18,184.69	3.5120	1,379		1,379		1,379
INSPECTOR GENERAL	170.21	0.0329	13		13		13
STATE ACCTG OFF	706.36	0.1364	54		54		54
GA TECHNOLOGY AUTHORITY	44,521.62	8.5984	3,376		3,376		3,376
EARLY CARE AND LEARN	87,967.31	16.9889	6,671		6,671		6,671
EMERGENCY MGMT AGENCY	11,560.27	2.2326	877		877		877
GENERAL ASSEMBLY	2,182.56	0.4215	166		166		166
GOVERNOR	16,450.17	3.1770	1,248		1,248		1,248
INSURANCE	82,843.21	15.9993	6,283		6,283		6,283
JUDICIAL BRANCH	13,402.51	2.5884	1,016		1,016		1,016
NATURAL RESOURCES	4,567.58	0.8821	346		346		346
PARDONS/PAROLES	43,093.19	8.3225	3,268		3,268		3,268
PUBLIC SERVICE COMM	14,386.47	2.7784	1,091		1,091		1,091
ALL OTHER	177,756.00	34.3296	13,481		13,481		13,481
SubTotal	517,792.15	100.0000	39,269		39,269		39,269
Total	517,792.15	100.0000	39,269		39,269		39,269

Allocation Basis: MAIL SERVICES BILLINGS BY DEPARTMENT
Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - COURIER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WORKERS COMP INS	9,475.20	1.8827	855		855		855
STATE PROPERTIES	1,176.00	0.2337	106		106		106
MERIT SYSTEM (PERSONNEL)	7,047.10	1.4003	636		636		636
INSPECTOR GENERAL	882.00	0.1753	80		80		80
GA BLDG AUTHORITY	2,802.70	0.5569	253		253		253
GA TECHNOLOGY AUTHORITY	41,335.05	8.2133	3,730		3,730		3,730
AGRICULTURE	1,764.00	0.3505	159		159		159
BANKING AND FINANCE	2,077.40	0.4128	187		187		187
COMMUNITY AFFAIRS	5,401.30	1.0732	487		487		487
COMMUNITY HEALTH	9,866.30	1.9604	890		890		890
CORRECTIONS	8,988.80	1.7861	811		811		811
DRIVER SERVICES	11,243.30	2.2341	1,015		1,015		1,015
EARLY CARE AND LEARN	12,814.75	2.5463	1,156		1,156		1,156
ECONOMIC DEVELOPMENT	5,418.00	1.0766	489		489		489
EDUCATION	4,097.55	0.8142	370		370		370
EMERGENCY MGMT AGENCY	5,775.00	1.1475	521		521		521
EMPLOYEE RETIRE	21,213.20	4.2151	1,914		1,914		1,914
FORESTRY COMMISSION	4,180.80	0.8307	377		377		377
GENERAL ASSEMBLY	12,070.80	2.3985	1,089		1,089		1,089
HUMAN RESOURCES	25,267.90	5.0208	2,280		2,280		2,280
INSURANCE	4,950.95	0.9838	447		447		447
JUDICIAL BRANCH	27,124.15	5.3896	2,447		2,447		2,447
JUVENILE JUSTICE	6,726.80	1.3366	607		607		607
LABOR	56,294.90	11.1859	5,080		5,080		5,080
LAW DEPARTMENT	1,764.00	0.3505	159		159		159



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - COURIER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	61,088.90	12.1384	5,512		5,512		5,512
PARDONS/PAROLES	4,237.81	0.8421	382		382		382
PUBLIC SAFETY	12,154.80	2.4152	1,097		1,097		1,097
PUBLIC SERVICE COMM	1,764.00	0.3505	159		159		159
REGENTS (BOARD OF)	9,572.85	1.9021	864		864		864
REGIONAL TRANSP AUTH	2,368.80	0.4707	214		214		214
REVENUE	8,364.30	1.6620	755		755		755
STUDENT FINANCE	5,268.80	1.0469	475		475		475
SUBSEQUENT INJURY TRUST	7,557.60	1.5017	682		682		682
TECH/ADULT ED	14,033.90	2.7886	1,266		1,266		1,266
ALL OTHER	87,098.78	17.3064	7,860		7,860		7,860
SubTotal	503,268.49	100.0000	45,411		45,411		45,411
Total	503,268.49	100.0000	45,411		45,411		45,411

Allocation Basis: COURIER SERVICES BILLINGS BY DEPARTMENT

Allocation Source: ACCOUNTING RECORDS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - VEHICLE RENTALS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WORKERS COMP INS	557.96	0.0417	127		127		127
MERIT SYSTEM (PERSONNEL)	18,874.79	1.4102	4,280		4,280		4,280
INSPECTOR GENERAL	511.56	0.0382	116		116		116
GA TECHNOLOGY AUTHORITY	20,179.06	1.5076	4,576		4,576		4,576
AGRICULTURE	4,725.62	0.3531	1,072		1,072		1,072
COMMUNITY HEALTH	39,338.74	2.9391	8,920		8,920		8,920
CORRECTIONS	16,345.62	1.2212	3,707		3,707		3,707
EARLY CARE AND LEARN	7,294.60	0.5450	1,654		1,654		1,654
ECONOMIC DEVELOPMENT	219.27	0.0164	50		50		50
EDUCATION	139,570.30	10.4277	31,649		31,649		31,649
EMERGENCY MGMT AGENCY	19,283.55	1.4407	4,373		4,373		4,373
EMPLOYEE RETIRE	1,447.59	0.1082	328		328		328
GENERAL ASSEMBLY	894.81	0.0669	203		203		203
HUMAN RESOURCES	454,903.60	33.9870	103,150		103,150		103,150
INSURANCE	1,741.78	0.1301	395		395		395
JUDICIAL BRANCH	7,534.96	0.5630	1,709		1,709		1,709
JUVENILE JUSTICE	7,115.55	0.5316	1,614		1,614		1,614
LABOR	118,579.21	8.8594	26,889		26,889		26,889
LAW DEPARTMENT	52,694.85	3.9370	11,949		11,949		11,949
NATURAL RESOURCES	36,523.36	2.7288	8,282		8,282		8,282
PARDONS/PAROLES	9,660.76	0.7218	2,191		2,191		2,191
PUBLIC SERVICE COMM	5,363.46	0.4007	1,216		1,216		1,216
REGENTS (BOARD OF)	41,880.89	3.1290	9,497		9,497		9,497
REGIONAL TRANSP AUTH	296.37	0.0221	67		67		67
REVENUE	2,670.55	0.1995	606		606		606



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - VEHICLE RENTALS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SUBSEQUENT INJURY TRUST	439.36	0.0328	100		100		100
TEACHER RETIREMENT	9,207.42	0.6879	2,088		2,088		2,088
TECH/ADULT ED	55,244.15	4.1274	12,527		12,527		12,527
TRANSPORTATION	28,061.60	2.0966	6,363		6,363		6,363
VETERAN SERVICE	11,777.00	0.8799	2,671		2,671		2,671
ATLANTA METROPOLITAN COLLEGE	3,402.01	0.2542	771		771		771
GEORGIA STATE UNIVERSITY	31,959.71	2.3878	7,247		7,247		7,247
UNIVERSITY OF GEORGIA	209.44	0.0156	47		47		47
ALL OTHER	189,951.95	14.1918	43,073		43,073		43,073
SubTotal	1,338,461.45	100.0000	303,507		303,507		303,507
Total	1,338,461.45	100.0000	303,507		303,507		303,507

Allocation Basis: MOTOR VEHICLE RENTALS BILLINGS BY DEPARTMENT
 Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - VEHICLE MAINT OPNS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	132,815.72	100.0000	-120,738		-120,738		-120,738
SubTotal	132,815.72	100.0000	-120,738		-120,738		-120,738
Total	132,815.72	100.0000	-120,738		-120,738		-120,738

Allocation Basis: MOTOR VEHICLE MAINTENANCE BILLINGS BY DEPARTMENT
 Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - PETROLEUM OPNS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	212,419.29	100.0000	126,792		126,792		126,792
SubTotal	212,419.29	100.0000	126,792		126,792		126,792
Total	212,419.29	100.0000	126,792		126,792		126,792

Allocation Basis: PETROLEUM OPERATIONS BILLINGS BY DEPARTMENT
 Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department SEC II BILL ADJUST

Receiving Department	Total	MAIL SERVICE	COURIER SERVICE	VEHICLE RENTALS	VEHICLE MAINT OPNS	PETROLEUM OPNS
WORKERS COMP INS	982	0	855	127	0	0
STATE PROPERTIES	106	0	106	0	0	0
PLAN/BUDGET ADM	1,379	1,379	0	0	0	0
MERIT SYSTEM	4,916	0	636	4,280	0	0
INSPECTOR GENERAL	209	13	80	116	0	0
STATE ACCTG OFF	54	54	0	0	0	0
GA BLDG AUTHORITY	253	0	253	0	0	0
GA TECHNOLOGY	11,682	3,376	3,730	4,576	0	0
AGRICULTURE	1,231	0	159	1,072	0	0
BANKING AND FINANCE	187	0	187	0	0	0
COMMUNITY AFFAIRS	487	0	487	0	0	0
COMMUNITY HEALTH	9,810	0	890	8,920	0	0
CORRECTIONS	4,518	0	811	3,707	0	0
DRIVER SERVICES	1,015	0	1,015	0	0	0
EARLY CARE AND LEARN	9,481	6,671	1,156	1,654	0	0
ECONOMIC DEVELOPMENT	539	0	489	50	0	0
EDUCATION	32,019	0	370	31,649	0	0
EMERGENCY MGMT	5,771	877	521	4,373	0	0
EMPLOYEE RETIRE	2,242	0	1,914	328	0	0
FORESTRY COMMISSION	377	0	377	0	0	0
GENERAL ASSEMBLY	1,458	166	1,089	203	0	0
GOVERNOR	1,248	1,248	0	0	0	0
HUMAN RESOURCES	105,430	0	2,280	103,150	0	0
INSURANCE	7,125	6,283	447	395	0	0
JUDICIAL BRANCH	5,172	1,016	2,447	1,709	0	0
JUVENILE JUSTICE	2,221	0	607	1,614	0	0
LABOR	31,969	0	5,080	26,889	0	0
LAW DEPARTMENT	12,108	0	159	11,949	0	0
NATURAL RESOURCES	14,140	346	5,512	8,282	0	0
PARDONS/PAROLES	5,841	3,268	382	2,191	0	0
PUBLIC SAFETY	1,097	0	1,097	0	0	0
PUBLIC SERVICE COMM	2,466	1,091	159	1,216	0	0
REGENTS (BOARD OF)	10,361	0	864	9,497	0	0



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .5 - Allocation Summary
For Department SEC II BILL ADJUST

Receiving Department	Total	MAIL SERVICE	COURIER SERVICE	VEHICLE RENTALS	VEHICLE MAINT OPNS	PETROLEUM OPNS
REGIONAL TRANSP AUTH	281	0	214	67	0	0
REVENUE	1,361	0	755	606	0	0
STUDENT FINANCE	475	0	475	0	0	0
SUBSEQUENT INJURY	782	0	682	100	0	0
TEACHER RETIREMENT	2,088	0	0	2,088	0	0
TECH/ADULT ED	13,793	0	1,266	12,527	0	0
TRANSPORTATION	6,363	0	0	6,363	0	0
VETERAN SERVICE	2,671	0	0	2,671	0	0
ATLANTA METROPOLITAN	771	0	0	771	0	0
GEORGIA STATE	7,247	0	0	7,247	0	0
UNIVERSITY OF GEORGIA	47	0	0	47	0	0
ALL OTHER	70,468	13,481	7,860	43,073	(120,738)	126,792
Direct Billed	0	0	0	0	0	0
Total	394,241	39,269	45,411	303,507	(120,738)	126,792



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department SEC II BILL ADJUST

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
WORKERS COMP INS	982	NA	NA	982
STATE PROPERTIES	106	NA	NA	106
MERIT SYSTEM (PERSONNEL)	4,916	NA	NA	4,916
INSPECTOR GENERAL	209	NA	NA	209
GA BLDG AUTHORITY	253	NA	NA	253
GA TECHNOLOGY AUTHORITY	11,682	NA	NA	11,682
AGRICULTURE	1,231	NA	NA	1,231
BANKING AND FINANCE	187	NA	NA	187
COMMUNITY AFFAIRS	487	NA	NA	487
COMMUNITY HEALTH	9,810	NA	NA	9,810
CORRECTIONS	4,518	NA	NA	4,518
DRIVER SERVICES	1,015	NA	NA	1,015
EARLY CARE AND LEARN	9,481	NA	NA	9,481
ECONOMIC DEVELOPMENT	539	NA	NA	539
EDUCATION	32,019	NA	NA	32,019
EMERGENCY MGMT AGENCY	5,771	NA	NA	5,771
EMPLOYEE RETIRE	2,242	NA	NA	2,242
FORESTRY COMMISSION	377	NA	NA	377
GENERAL ASSEMBLY	1,458	NA	NA	1,458
GOVERNOR	1,248	NA	NA	1,248
HUMAN RESOURCES	105,430	NA	NA	105,430
INSURANCE	7,125	NA	NA	7,125
JUDICIAL BRANCH	5,172	NA	NA	5,172
JUVENILE JUSTICE	2,221	NA	NA	2,221
LABOR	31,969	NA	NA	31,969
LAW DEPARTMENT	12,108	NA	NA	12,108
NATURAL RESOURCES	14,140	NA	NA	14,140

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2006
Schedule .6 - Department Roll Forward
For Department SEC II BILL ADJUST

Receiving Department	Actual Costs For Fiscal 2006	Fixed Costs	Roll Forward	Proposed Costs Future Period
PARDONS/PAROLES	5,841	NA	NA	5,841
PUBLIC SAFETY	1,097	NA	NA	1,097
PUBLIC SERVICE COMM	2,466	NA	NA	2,466
REGENTS (BOARD OF)	10,361	NA	NA	10,361
REGIONAL TRANSP AUTH	281	NA	NA	281
REVENUE	1,361	NA	NA	1,361
STUDENT FINANCE	475	NA	NA	475
SUBSEQUENT INJURY TRUST	782	NA	NA	782
TEACHER RETIREMENT	2,088	NA	NA	2,088
TECH/ADULT ED	13,793	NA	NA	13,793
TRANSPORTATION	6,363	NA	NA	6,363
VETERAN SERVICE	2,671	NA	NA	2,671
ATLANTA METROPOLITAN COLLEGE	771	NA	NA	771
GEORGIA STATE UNIVERSITY	7,247	NA	NA	7,247
UNIVERSITY OF GEORGIA	47	NA	NA	47
ALL OTHER	70,468	NA	NA	70,468
Department Total:	392,808	0	0	392,808
Grand Total:	392,808	0	0	392,808



APPENDIX: SECTION II

Services Furnished And Billed To Other Departments

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

STATE OF GEORGIA

FY2006 ACTUAL COSTS
Fiscal Year Ended June 30, 2006

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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, 2006

This document contains an identification of the State of Georgia's billed services that were in effect in fiscal year 2006. 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 2006. 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 may be 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 (DOAS)
 - 1. Motor Vehicle Rentals
 - 2. Motor Vehicle Petroleum
 - 3. Motor Vehicle Maintenance
 - 4. Courier Service
 - 5. 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 2006 revenues and costs for each of the billed services identified as Internal Service Fund operations. **Schedule B** delineates the Department of Administrative Services' (DOAS) services reconciled to the State's Comprehensive Annual Financial Report (CAFR). **Schedule C** 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 the 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	58,270,000
Less Unallowable Costs	0
	<u>58,270,000</u>
Statewide Cost Allocation Plan (SWCAP) costs	24,562
Total Allowable Expenditures	<u>58,294,562</u>
<i>Revenues:</i>	
Buildings	43,273,000
Sales	7,078,000
Interest and Other Investment Income	1,047,000
Other Revenues/Income	834,000
Total Revenues	<u>52,232,000</u>
FY 2006 Results of Operation - Underbilling	6,062,562
Fund Balance @ 6/30/05 (Underbilling)	<u>(45,073,051)</u>
Fund Balance @ 6/30/06 (Underbilling)	<u><u>(51,135,613)</u></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	13,893,000
Less Unallowable Costs	0
	<u>13,893,000</u>
Statewide Cost Allocation Plan (SWCAP) costs	88,705
Total Allowable Expenditures	<u>13,981,705</u>
<i>Revenues:</i>	
Billings	14,655,000
Other Revenues	60,000
Total Revenues	<u>14,715,000</u>
FY 2006 Results of Operation – (Overbilling)	(733,295)

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.

GEORGIA TECHNOLOGY AUTHORITY (GTA) (Continued)

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	175,778,000
Less Unallowable Costs	0
	<u>175,778,000</u>
Statewide Cost Allocation Plan (SWCAP) costs	514,806
Total Allowable Expenditures	<u>176,292,806</u>
<i>Revenues:</i>	
Billings	177,137,000
Grants and Contributions	50,000
Interest and Other Investment Income	3,637,000
Total Revenues	<u>180,824,000</u>
FY 2006 Results of Operation – (Overbilling)	(4,531,194)
Fund Balance @ 6/30/05 (Underbilling)	<u>(38,987,350)</u>
Fund Balance @ 6/30/06 (Underbilling)	<u><u>(34,456,156)</u></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	854,717
Less Unallowable Costs	0
	<hr/>
	854,717
Statewide Cost Allocation Plan (SWCAP) costs	787,251
Total Allowable Expenditures	<hr/> 1,641,968
<i>Revenues:</i>	
Billings	1,338,461
Total Revenues	<hr/> 1,338,461
FY 2006 Results of Operation – Underbilling	303,507

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	339,211
Less Unallowable Costs	0
	<u>339,211</u>
Statewide Cost Allocation Plan (SWCAP) costs	0
Total Allowable Expenditures	<u>339,211</u>
<i>Revenues:</i>	
Billings	212,419
Total Revenues	<u>212,419</u>
FY 2006 Results of Operation – Underbilling	126,792

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	12,078
Less Unallowable Costs	0
	<u>12,078</u>
Statewide Cost Allocation Plan (SWCAP) costs	0
Total Allowable Expenditures	<u>12,078</u>
<i>Revenues:</i>	
Billings	<u>132,816</u>
Total Revenues	<u>132,816</u>
FY 2006 Results of Operation – (Overbilling)	(120,738)

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	443,615
Less Unallowable Costs	0
	<hr/> 443,615
Statewide Cost Allocation Plan (SWCAP) costs	105,064
Total Allowable Expenditures	<hr/> 548,679
<i>Revenues:</i>	
Billings	503,268
Total Revenues	<hr/> 503,268
FY 2006 Results of Operation – Underbilling	45,411

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	523,429
Less Unallowable Costs	0
	<hr/> 523,429
Statewide Cost Allocation Plan (SWCAP) costs	33,632
Total Allowable Expenditures	<hr/> 557,061
<i>Revenues:</i>	
Billings	517,792
Total Revenues	<hr/> 517,792
FY 2006 Results of Operation – Underbilling	39,269

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

Description	Amount
Schedule A Cost Per Financial Statements	8,168,908
Less Unallowable Costs	0
	<u>8,168,908</u>
Statewide Cost Allocation Plan (SWCAP) costs	555,450
Total Allowable Expenditures	<u>8,724,358</u>
<i>Revenues:</i>	
Billings	4,433,896
Total Revenues	<u>4,433,896</u>
FY 2006 Results of Operation – Underbilling	<u>4,290,462</u>

APPENDIX: SECTION 2

Schedules

Schedule A – Summary of Revenues/Expenditures by Internal Service Fund Activity

Schedule B – Department of Administrative Services (DOAS) Service Reconciliation to CAFR

Schedule C – Section II Billings by Department

STATE OF GEORGIA
SUMMARY OF REVENUES/EXPENSES BY INTERNAL SERVICE FUND ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

	Department of Administrative Services								Department of Audits		
	Cental Supply	Mail Services	Courier Services	Motor Vehicle Rentals	Motor Vehicle Maintenance	Motor Vehicle Petroleum Operations	Merit System of Personnel Administration	Georgia Building Authority	Georgia Technology Authority	Billed Audits	Medicaid Audits
Operating Revenues:											
Rents & Royalties	-						6,000	43,273,000	-	-	-
Sales and Services	-	517,792	503,268	1,338,461	132,816	212,419	14,655,000	7,078,000	177,137,000	806,034	3,627,862
Other Revenues	-	-	-	-	-	-	54,000	834,000	-	-	-
<i>Total Operating Revenues</i>	<u>-</u>	<u>517,792</u>	<u>503,268</u>	<u>1,338,461</u>	<u>132,816</u>	<u>212,419</u>	<u>14,715,000</u>	<u>51,185,000</u>	<u>177,137,000</u>	<u>806,034</u>	<u>3,627,862</u>
Nonoperating Revenues:											
Grants and Contributions									50,000		
Interest and Other Investment Income								1,047,000	3,637,000		
Other											
<i>Total Nonoperating Revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,047,000</u>	<u>3,687,000</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>-</u>	<u>517,792</u>	<u>503,268</u>	<u>1,338,461</u>	<u>132,816</u>	<u>212,419</u>	<u>14,715,000</u>	<u>52,232,000</u>	<u>180,824,000</u>	<u>806,034</u>	<u>3,627,862</u>
Operating Expenses:											
Personal Services	-	83,708	308,616	299,537	-	-	7,688,000	11,353,000	41,843,000	1,321,156	5,465,894
Services and Supplies	-	439,721	134,999	555,180	12,078	339,211	6,015,000	34,888,000	122,499,000	195,263	1,186,595
Depreciation	-	-	-	-	-	-	77,000	12,029,000	11,134,000	-	-
<i>Total Operating Expenses</i>	<u>-</u>	<u>523,429</u>	<u>443,615</u>	<u>854,717</u>	<u>12,078</u>	<u>339,211</u>	<u>13,780,000</u>	<u>58,270,000</u>	<u>175,476,000</u>	<u>1,516,419</u>	<u>6,652,489</u>
Nonoperating Expenses:											
Interest Expense									221,000		
Other							113,000		81,000		
<i>Total Nonoperating Expenses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,000</u>	<u>-</u>	<u>302,000</u>	<u>-</u>	<u>-</u>
SWCAP Costs	<u>2,533</u>	<u>33,632</u>	<u>105,064</u>	<u>787,251</u>	<u>-</u>	<u>-</u>	<u>88,705</u>	<u>24,562</u>	<u>514,806</u>	<u>108,123</u>	<u>447,327</u>
TOTAL EXPENSES	<u>2,533</u>	<u>557,061</u>	<u>548,679</u>	<u>1,641,968</u>	<u>12,078</u>	<u>339,211</u>	<u>13,981,705</u>	<u>58,294,562</u>	<u>176,292,806</u>	<u>1,624,542</u>	<u>7,099,816</u>
FY 2005 (OVER)/UNDER-RECOVERY	<u>2,533</u>	<u>39,269</u>	<u>45,411</u>	<u>303,507</u>	<u>(120,738)</u>	<u>126,792</u>	<u>(733,295)</u>	<u>6,062,562</u>	<u>(4,531,194)</u>	<u>818,508</u>	<u>3,471,954</u>
Capital Contributions								28,422,000			
Transfers:											
Transfers In							877,000	2,331,000	397,000		
Transfers Out							(842,000)		(9,530,000)		
Net Transfers	-	-	-	-	-	-	35,000	2,331,000	(9,133,000)	-	-

State of Georgia

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets Internal Service Funds For the Fiscal Year Ended June 30, 2006 (expressed in thousands)

	Administrative Services, Department of	Building Authority, Georgia	Correctional Industries Administration
Operating Revenues:			
Contributions/Premiums	\$ —	\$ —	\$ —
Rents and Royalties	—	43,273	—
Sales and Services	5,881	7,078	25,970
Other	20	834	—
Total Operating Revenues	\$ 5,901	\$ 51,185	\$ 25,970
Operating Expenses:			
Personal Services	\$ 2,824	\$ 11,353	\$ 7,279
Services and Supplies	4,073	34,888	16,876
Claims and Judgments	—	—	—
Less: Insurance Recoveries	—	—	—
Depreciation	279	12,029	2,037
Total Operating Expenses	\$ 7,176	\$ 58,270	\$ 26,192
Operating Income (Loss)	\$ (1,275)	\$ (7,085)	\$ (222)
Nonoperating Revenues (Expenses):			
Interest and Other Investment Income	\$ 12	\$ 1,047	\$ 679
Other	(8)	—	294
Total Nonoperating Revenues (Expenses)	\$ 4	\$ 1,047	\$ 973
Income (Loss) Before Contributions and Transfers	\$ (1,271)	\$ (6,038)	\$ 751
Capital Contributions	\$ —	\$ 28,422	\$ —
Transfers:			
Transfers In	\$ —	\$ 2,331	\$ —
Transfers Out	—	—	—
Net Transfers	\$ 0	\$ 2,331	\$ 0
Change in Net Assets	\$ (1,271)	\$ 24,715	\$ 751
Net Assets, July 1	8,841	244,828	33,623
Adjustments	(5,554)	—	—
Net Assets, June 30	\$ 2,016	\$ 269,543	\$ 34,374

	Merit System of Personnel Administration	Removal of Hazardous Materials, Agency for	Risk Management	Total
	\$ —	\$ —	\$ 178,522	\$ 178,522
	6	—	—	43,279
	14,655	—	—	53,584
	54	—	33	941
Total	\$ 14,715	\$ 0	\$ 178,555	\$ 276,326
	\$ 7,688	\$ —	\$ 1,896	\$ 31,040
	6,015	4	22,697	84,553
	—	—	84,634	84,634
	—	—	(10,283)	(10,283)
	77	2	—	14,424
Total	\$ 13,780	\$ 6	\$ 98,944	\$ 204,368
	\$ 935	\$ (6)	\$ 79,611	\$ 71,958
	\$ —	\$ —	\$ (3,240)	\$ (1,502)
	(113)	—	14,021	14,194
Total	\$ (113)	\$ 0	\$ 10,781	\$ 12,692
	\$ 822	\$ (6)	\$ 90,392	\$ 84,650
Total	\$ —	\$ —	\$ —	\$ 28,422
	\$ 877	\$ 85	\$ —	\$ 3,293
	(842)	—	—	(842)
Total	\$ 35	\$ 85	\$ 0	\$ 2,451
	\$ 857	\$ 79	\$ 90,392	\$ 115,523
	3,247	(340)	858,830	1,149,029
	—	—	(894,601)	(900,155)
Total	\$ 4,104	\$ (261)	\$ 54,621	\$ 364,397

State of Georgia

Statement of Revenues, Expenses, and Changes in Fund Net Assets Proprietary Funds For the Fiscal Year Ended June 30, 2006 (expressed in thousands)

	Business-Type Activities			Enterprise Funds	Governmental Activities - Internal Service Funds
	Major Funds			Nonmajor Fund	
	Higher Education Fund	State Employees' Health Benefit Plan	Unemployment Compensation Fund	Georgia Technology Authority	
Operating Revenues:					
Operating Grants and Contributions/Premiums	\$ 1,324,879	\$ 2,145,628	\$ 710,137	\$ —	\$ 4,180,644
Rents and Royalties	3,447	—	—	—	3,447
Sales and Services	577,427	—	—	177,137	754,564
Tuition and Fees	1,099,082	—	—	—	1,099,082
Less: Scholarship Allowances	(193,122)	—	—	—	(193,122)
Other	80,551	—	122	—	80,673
Total Operating Revenues	\$ 2,892,264	\$ 2,145,628	\$ 710,259	\$ 177,137	\$ 5,925,288
Operating Expenses:					
Personal Services	\$ 3,019,427	\$ 4,670	\$ —	\$ 41,843	\$ 3,065,940
Services and Supplies	1,740,174	129,933	—	122,499	1,992,606
Scholarships and Fellowships	229,487	—	—	—	229,487
Benefits	—	2,048,140	582,171	—	2,630,311
Claims and Judgments	—	—	—	—	0
Less: Insurance Recoveries	—	—	—	—	0
Depreciation	272,226	—	—	11,134	283,360
Total Operating Expenses	\$ 5,261,314	\$ 2,182,743	\$ 582,171	\$ 175,476	\$ 8,201,704
Operating Income (Loss)	\$ (2,369,050)	\$ (37,115)	\$ 128,088	\$ 1,661	\$ (2,276,416)
Nonoperating Revenues (Expenses):					
Grants and Contributions	\$ 193,337	—	—	\$ 50	\$ 193,387
Interest and Other Investment Income	40,501	13,145	53,659	3,637	110,942
Interest Expense	(44,022)	—	—	(221)	(44,243)
Other	(23,889)	—	—	(81)	(23,970)
Total Nonoperating Revenues (Expenses)	\$ 165,927	\$ 13,145	\$ 53,659	\$ 3,385	\$ 236,116
Income (Loss) Before Contributions and Transfers	\$ (2,203,123)	\$ (23,970)	\$ 181,747	\$ 5,046	\$ (2,040,300)
Capital Contributions	\$ 228,903	—	—	—	\$ 228,903
Transfers:					
Transfers In	\$ 2,148,761	—	—	\$ 397	\$ 2,149,158
Transfers Out	(1,891)	—	—	(9,530)	(11,421)
Net Transfers	\$ 2,146,870	\$ 0	\$ 0	\$ (9,133)	\$ 2,137,737
Change in Net Assets	\$ 172,650	\$ (23,970)	\$ 181,747	\$ (4,087)	\$ 326,340
Net Assets, July 1 (Restated)	4,788,201	103,750	1,244,475	128,321	248,874
Net Assets, June 30	\$ 4,960,851	\$ 79,780	\$ 1,426,222	\$ 124,234	\$ 364,397
Adjustment to reflect the consolidation of Internal Service Fund activities related to Enterprise Funds.					22,341
Change in Net Assets of Business-Type Activities					\$ 348,681

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

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	SECTION I	SECTION II	SECTION I	SECTION II	SECTION II	SECTION I	SECTION II
	Schedule 3.3	"Central Supply"	Grantee	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"
	4030202000 Superior Courts Accounting	4030302000 Bulk Paper Sales	4030304100 Rapid Copy	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals
Operating Revenues:							
413010 Gen S&U Taxes-State Tax							
414101 S-S&UT-Motor Fuel Tax Recovery							
438001 Other Intergovtl Revenues							
441003 S&S - Photocopies							
441017 S&S-Miscellaneous							
441324 S&S-DOAS-OSAH-from DHR							
441325 S&S-DOAS-OSAH - from DOT							
441326 S&S-DOAS-OSAH - from DOL							
441327 S&S-DOAS-OSAH - Other							
441330 S&S-DOAS-Central Supply		0.01					
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							81,191.12
441341 S&S-DOAS-Sale-Fed Surplus Prop							
441342 S&S-DOAS-Courier Service					502,039.01		
441343 S&S-DOAS-Mail Service				513,093.84			
441344 S&S-DOAS-USPS Contract						151,000.01	
441347 S&S-DOAS-Admin Fees-Superior	297,474.94						
441349 S&S-DOAS-Risk Mgt-AF-S & O							
441356 S&S-DOAS-Motor Vehicle Rentals							1,257,270.33
441357 S&S-DOAS-MV Contract Maint			6,575.77	4,698.31	1,229.48		
441358 S&S-DOAS- Gross Surplus Sales							
441359 S&S-DOAS-Surplus Sales- Contra							
Sales and Services	297,474.94	0.01	156,575.77	517,792.15	503,268.49	151,000.01	1,338,461.45
468001 Other Revenue							
468140 O REV_DOAS_Purchasing Card Reb							
Other	-	-	-	-	-	-	-
Total Operating Revenues	\$ 297,474.94	\$ 0.01	\$ 156,575.77	\$ 517,792.15	\$ 503,268.49	\$ 151,000.01	\$ 1,338,461.45

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

	SECTION I	SECTION II	SECTION I	SECTION II	SECTION II	SECTION I	SECTION II
	Schedule 3.3	"Central Supply"	Grantee	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"
Acct & Description	4030202000 Superior Courts Accounting	4030302000 Bulk Paper Sales	4030304100 Rapid Copy	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals
Operatings Expenses:							
510001 Regular Salaries	221,092.43		8,853.05	61,353.83	231,137.56	112,847.19	226,961.74
510002 Annual Leave Pay	1,128.20					5,383.98	
510003 Other Supplemental Pay				1,166.01	1,134.95		(1,575.51)
511001 Overtime							
513001 Temporary/Casual Labor						16,415.98	
514001 FICA - Regular	12,903.48		538.68	3,543.59	13,452.06	6,899.05	13,291.62
514002 FICA - Medicare	3,017.75		125.90	828.51	3,147.27	1,851.94	3,111.82
515001 Retirement - ERS	22,933.70		921.53	6,500.60	24,173.38	11,747.45	23,464.02
516001 Health Insurance	31,555.10		1,256.95	8,877.60	32,983.27	16,788.94	32,004.67
518001 Unemployment Insurance	826.95		281.00	702.51	1,264.52	156.56	808.22
519001 Worker's Compensation						79.00	
520001 Assessments by Merit System	882.00		294.00	735.00	1,323.00	735.00	1,470.00
<i>Personal Services</i>	<u>294,339.61</u>	-	<u>12,271.11</u>	<u>83,707.65</u>	<u>308,616.01</u>	<u>172,905.09</u>	<u>299,536.58</u>
612001 MV Expense - Gasoline					24,078.73		261,961.88
612002 MVE-Oil, Grease & Fluids							
612003 MV Exp-Vehicle Repairs & Maint			2,164.05		22,812.94		158,219.74
612004 MV Expenses - Parts & Supplies							107.59
612005 MV Expenses - Aviation Fuel					31.03		
612006 MV Expenses - Diesel							
612007 MV Expenses - Natural Gas							
612008 MVE-Tags & Titles							8.00
612009 MV Expenses - Inspection Fees							23.97
612010 MVE-DOAS Vehicle Program							
612099 MV Expenses - Other					44.00		98.73
613001 Printing & Publications-DOAS			393.49	160.00	392.00	66.04	95.84
613002 Printing & Publication-Outside			530.00				59.75
613003 Print & Pub-Rapid Copy							
613100 Print & Pub-AG-Mkt Bulletin							
614001 S&M-Cleaning				645.99	1,519.82	660.63	2,791.03
614002 S&M-Computer							
614003 S&M-Office	50.00		1,099.22	2,506.01	526.70	614.66	3,160.73
614004 S&M-Building/Maintenance							
614005 S&M-Other			245.00	1,927.41	1,210.50		98.59
614007 S&M-Recycled Paper Products							
614009 S&M-Postage Meter/Postage				501.67		130.70	
614010 S&M-Postage-Permit							
614011 S&M-Postage-Mail/Express				314.79			
614013 S&M-Copier Usage							

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	SECTION I	SECTION II	SECTION I	SECTION II	SECTION II	SECTION I	SECTION II
	Schedule 3.3	"Central Supply"	Grantee	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"
	4030202000 Superior Courts Accounting	4030302000 Bulk Paper Sales	4030304100 Rapid Copy	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals
614014 S&M-Uniforms & Related Items				546.38	1,667.68	290.34	3,694.88
614016 S&M - Food							
614017 S&M- Film & Photo							
614018 S&M-Training Supplies							
614025 S&M-Library Books							
614026 S&M-Audio/Visual							
614032 S&M-							
614072 S&M-Merch Resale-Gasoline							
614152 S&M - DOC - Inmate							
614180 S&M-DOAS-Merch-Resale-Cent Sup							
614181 S&M-DOAS-Merch-Resale-Postage			1,137.07	409,829.60	866.82		
615001 Repairs & Maintenance				113.19			2,691.69
615002 R&M - Maintenance Agreements							406.20
615003 R&M - Janitorial Services							
615004 R&M-Computers							3,288.00
615007 R&M-GBA Services			550.00			468.60	2,493.66
615008 R&M-Pest Control							
616001 Equip Not Required-Inventory							
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							
618400 Energy - Other							
619001 Rents OTRE-Equipment				12,039.53		1,680.00	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							79.17
620001 I & B - Employee Blanket Bond							
620002 I & B - Property							
620003 I & B - Vehicle					395.00		8,336.16
620004 I & B - Other							
620005 I & B - Aircraft							
620006 I & B - Comprehensive Gen Liab							
622001 Freight							
626001 Procurement Card Purchases							
627001 OOE - Linen & Laundry Services							
627002 OOE - Dues & Subscriptions			605.00				555.00

STATE OF GEORGIA
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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	SECTION I	SECTION II	SECTION I	SECTION II	SECTION II	SECTION I	SECTION II
	Schedule 3.3	"Central Supply"	Grantee	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"
	4030202000 Superior Courts Accounting	4030302000 Bulk Paper Sales	4030304100 Rapid Copy	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals
627003 OOE - Registration	665.00		30.00				925.00
627004 OOE - Advertising							
627005 OOE - Bank Charges							
627006 OOE - Relocation Expense							
627007 OOE - Film Processing							
627009 OOE - News Clipping Services							
627019 OOE-Testing & Certification							
627020 OOE-Legal Ads							
627021 OOE-Notary Costs							
627023 OOE-Garbage Collections							
627024 OOE-Credit Card Fees							
627049 OOE-Other	22.38		13.46	37.46	418.11	7.46	10,195.94
627077 OOE-GDED-Other Promo Exp							
627186 OOE-DOAS-Merch Resale-Vehicles							
627196 OOE-DOAS-Risk Mgt-AF-S&O							
627206 OOE-Law-CLE-Reg Fees & Other							
640001 Travel - Mileage	55.62						
640002 Travel - Meals	134.00						141.00
640003 Travel - Lodging	595.84						823.24
640004 Travel - Other	30.00						68.83
640005 Travel - Commercial Transport							1,035.38
640006 Travel - DOAS Motor Pool			27.84	277.59	583.41		159.68
648001 Real Estate Rentals			102,737.92			15,118.08	10,353.04
651001 PD&F-Architect							
651002 PD&F-Attorney							
651003 PD&F-Consultant							
651004 PD&F-Board Member							
651005 PD&F-Physicians							
651008 PD&F-Actuary							
651010 PD&F-Other Fees							
651013 PD&F-3rd Party Other Fees							
651051 PD&F-Other Delivery Service							
651055 PD&F-Court Report Hearing Exp							
651056 PD&F-Temporary Services				8,194.88	2,340.00		36,351.00
652001 PD&F-Exp-Reimbursable Exp							
653001 Contracts - Local Governments							
653210 Contracts-Private-Consultant							
653600 Contracts - Other							25,500.00
654001 Contracts - State Orgs							
661001 Computer Bill-GTA Cust Bill							
663001 Software							119.94

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STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	SECTION I	SECTION II	SECTION I	SECTION II	SECTION II	SECTION I	SECTION II
	Schedule 3.3	"Central Supply"	Grantee	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"
	4030202000 Superior Courts Accounting	4030302000 Bulk Paper Sales	4030304100 Rapid Copy	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals
663002 Software - Support and Maint							
671002 Telecom-Data-Wire/Cable							
671003 Telecom-Data-Data Net							
672001 Telecom-O-Phone-LS-DOAS	1,558.69		8,202.09	1,220.92		3,768.90	8,125.03
672002 Telecom-O-Phone-Network-GTA							
672003 Telecom-O-Phone-Long Dist-DOAS	23.80		664.14	3.60		30.47	64.07
672005 Telecom-O-Pagers-DOAS			480.00	120.00			120.00
672006 Telecom-O-Radio-DOAS			457.82	1,180.55	2,717.15		197.52
672008 Telecom-O-Radio-nonGTA							
672019 Telecommunications - Cellular			32.91	101.63		204.23	1,020.26
672020 Telecommunications-Other							
672051 Telecom-O-GTA-Sv for Rs-Long D							
672054 Telecom-O-GTA-Svc/Resale-Wire							
761001 Indirect Cost			24,934.65		75,394.71		
762001 Indirect Cost-Contra Account							
Services and Supplies	3,135.33	-	144,304.66	439,721.20	134,998.60	23,040.11	555,179.74
Depreciation							
Total Operating Expenses	\$ 297,474.94	\$ -	\$ 156,575.77	\$ 523,428.85	\$ 443,614.61	\$ 195,945.20	\$ 854,716.32
Operating Income (Loss)	\$ -	\$ 0.01	\$ -	\$ (5,636.70)	\$ 59,653.88	\$ (44,945.19)	\$ 483,745.13
Nonoperating Revenues (Expenses):							
461001 Interest Earned							
461050 Interest Earned - Ga. Fund One							
464001 Investment Expense							
Interest and Other Investment Income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-
Transfers:							
401001 Appropriation Allotment						9,672.00	
471001 OFS - Operating Transfers In							
475001 OFS-Proceeds-Disposition GFA							8,360.00
492001 Carry-Over/Trans from Reserve							
Transfers In	-	-	-	-	-	9,672.00	8,360.00
750001 750001 OFU-Operating Trans Out							
750100 Transfer Out -Sales Tax							

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SERVICE RECONCILIATION TO CAFR
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	SECTION I	SECTION II	SECTION I	SECTION II	SECTION II	SECTION I	SECTION II
	Schedule 3.3	"Central Supply"	Grantee	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"
Acct & Description	4030202000 Superior Courts Accounting	4030302000 Bulk Paper Sales	4030304100 Rapid Copy	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals
<i>Transfers Out</i>	-	-	-	-	-	-	-
Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,672.00	\$ 8,360.00
Change in Net Assets		<u>\$ 0.01</u>		<u>\$ (5,636.70)</u>	<u>\$ 59,653.88</u>		<u>\$ 500,465.13</u>

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	SECTION I	SECTION II	SECTION II	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 4.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"	N/A	Grantee	Grantee	Grantee
	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program	4030312010 State Surplus Administration	4030312020 State Surplus - Atlanta
Operating Revenues:							
413010 Gen S&U Taxes-State Tax						56,839.95	
414101 S-S&UT-Motor Fuel Tax Recovery	53,782.99						
438001 Other Intergovtl Revenues							
441003 S&S - Photocopies							
441017 S&S-Miscellaneous							
441324 S&S-DOAS-OSAH-from DHR							
441325 S&S-DOAS-OSAH - from DOT							
441326 S&S-DOAS-OSAH - from DOL							
441327 S&S-DOAS-OSAH - Other							
441330 S&S-DOAS-Central Supply							
441336 S&S-DOAS-Motor Vehicle Svcs			212,419.29				
441337 S&S-DOAS-Printing & Rapid Copy							
441340 S&S-DOAS-Sale-St Surplus Prop						239,715.94	683,158.81
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						1,562.36	
441357 S&S-DOAS-MV Contract Maint		132,815.72				2,337,250.60	
441358 S&S-DOAS- Gross Surplus Sales						(2,337,250.60)	
441359 S&S-DOAS-Surplus Sales- Contra							
Sales and Services	<u>53,782.99</u>	<u>132,815.72</u>	<u>212,419.29</u>	<u>-</u>	<u>-</u>	<u>298,118.25</u>	<u>683,158.81</u>
468001 Other Revenue	177.10						
468140 O REV_DOAS_Purchasing Card Reb							
Other	<u>177.10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Revenues	<u>\$ 53,960.09</u>	<u>\$ 132,815.72</u>	<u>\$ 212,419.29</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 298,118.25</u>	<u>\$ 683,158.81</u>

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	SECTION I	SECTION II	SECTION II	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 4.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"	N/A	Grantee	Grantee	Grantee
Acct & Description	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program	4030312010 State Surplus Administration	4030312020 State Surplus - Atlanta
Operatings Expenses:							
510001 Regular Salaries	236,355.89					228,941.42	194,726.04
510002 Annual Leave Pay	4,226.00					588.22	1,703.57
510003 Other Supplemental Pay						(29.64)	(945.85)
511001 Overtime							367.82
513001 Temporary/Casual Labor						664.35	
514001 FICA - Regular	14,270.36					13,557.54	11,119.02
514002 FICA - Medicare	3,337.42					3,179.47	2,600.40
515001 Retirement - ERS	24,576.54					23,836.68	20,153.84
516001 Health Insurance	34,162.46					32,588.11	27,810.91
518001 Unemployment Insurance	1,124.02					1,686.02	1,826.53
519001 Worker's Compensation							
520001 Assessments by Merit System	1,176.00					1,764.00	1,911.00
Personal Services	319,228.69	-	-	-	-	306,776.17	261,273.28
612001 MV Expense - Gasoline		5,702.16		309.53		3,447.92	650.31
612002 MVE-Oil, Grease & Fluids							
612003 MV Exp-Vehicle Repairs & Maint		697.96				1,557.05	792.89
612004 MV Expenses - Parts & Supplies							
612005 MV Expenses - Aviation Fuel							995.70
612006 MV Expenses - Diesel							
612007 MV Expenses - Natural Gas		5,252.10				342.71	358.23
612008 MVE-Tags & Titles						36.00	3,955.26
612009 MV Expenses - Inspection Fees							
612010 MVE-DOAS Vehicle Program							
612099 MV Expenses - Other							
613001 Printing & Publications-DOAS	348.15	56.00				2,676.32	325.05
613002 Printing & Publication-Outside	101.38					76.73	2,774.59
613003 Print & Pub-Rapid Copy							
613100 Print & Pub-AG-Mkt Bulletin							
614001 S&M-Cleaning		16.79					94.50
614002 S&M-Computer							
614003 S&M-Office	2,411.71	14.94				5,738.07	7,548.79
614004 S&M-Building/Maintenance						3,688.75	7,723.69
614005 S&M-Other	192.60					5,514.94	6,569.78
614007 S&M-Recycled Paper Products							
614009 S&M-Postage Meter/Postage	1,258.79					2,796.30	
614010 S&M-Postage-Permit						400.00	
614011 S&M-Postage-Mail/Express							
614013 S&M-Copier Usage							

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FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	SECTION I	SECTION II	SECTION II	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 4.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"	N/A	Grantee	Grantee	Grantee
	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program	4030312010 State Surplus Administration	4030312020 State Surplus - Atlanta
614014 S&M-Uniforms & Related Items						436.50	3,880.02
614016 S&M - Food							82.61
614017 S&M- Film & Photo							
614018 S&M-Training Supplies							
614025 S&M-Library Books							
614026 S&M-Audio/Visual							
614032 S&M-							
614072 S&M-Merch Resale-Gasoline			256,402.98				
614152 S&M - DOC - Inmate							
614180 S&M-DOAS-Merch-Resale-Cent Sup							
614181 S&M-DOAS-Merch-Resale-Postage							
615001 Repairs & Maintenance						4,397.00	22,569.02
615002 R&M - Maintenance Agreements							666.79
615003 R&M - Janitorial Services						2,894.62	4,793.23
615004 R&M-Computers							
615007 R&M-GBA Services	338.25						
615008 R&M-Pest Control							80.00
616001 Equip Not Required-Inventory							
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						1,775.03	3,422.58
618200 Energy - Natural Gas						1,866.42	3,893.79
618300 Energy - Liquid Gas							
618400 Energy - Other						4,966.58	3,662.09
619001 Rents OTRE-Equipment	7,346.64					7,583.64	
619002 Rents OTRE-Parking							
619003 Rents OTRE-Meeting Rooms							
619006 Rents OTRE-P.O. Box							
619099 Rents OTRE - Other							110.00
620001 I & B - Employee Blanket Bond							
620002 I & B - Property							
620003 I & B - Vehicle						527.00	
620004 I & B - Other							
620005 I & B - Aircraft							
620006 I & B - Comprehensive Gen Liab							
622001 Freight	11.70						9.41
626001 Procurement Card Purchases							
627001 OOE - Linen & Laundry Services							
627002 OOE - Dues & Subscriptions	1,447.17	325.95				436.25	75.00

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FISCAL YEAR ENDED JUNE 30, 2006

	SECTION I	SECTION II	SECTION II	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 4.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"	N/A	Grantee	Grantee	Grantee
Acct & Description	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program	4030312010 State Surplus Administration	4030312020 State Surplus - Atlanta
627003 OOE - Registration	555.00					690.00	1,215.00
627004 OOE - Advertising	728.00					3,550.00	
627005 OOE - Bank Charges						10,680.80	
627006 OOE - Relocation Expense						-	
627007 OOE - Film Processing							
627009 OOE - News Clipping Services							
627019 OOE-Testing & Certification							
627020 OOE-Legal Ads							
627021 OOE-Notary Costs							
627023 OOE-Garbage Collections						(219.63)	16,320.31
627024 OOE-Credit Card Fees						1,837.12	
627049 OOE-Other	1,876.44					26,444.90	4,757.13
627077 OOE-GDED-Other Promo Exp		11.70					
627186 OOE-DOAS-Merch Resale-Vehicles							
627196 OOE-DOAS-Risk Mgt-AF-S&O							
627206 OOE-Law-CLE-Reg Fees & Other							
640001 Travel - Mileage	368.34					380.92	
640002 Travel - Meals	132.30					502.00	
640003 Travel - Lodging	732.58					1,513.49	
640004 Travel - Other						135.00	
640005 Travel - Commercial Transport	696.79					26.00	
640006 Travel - DOAS Motor Pool	641.30						
648001 Real Estate Rentals	25,400.00					28,617.01	171,538.98
651001 PD&F-Architect							
651002 PD&F-Attorney							
651003 PD&F-Consultant	22,897.42					380.60	
651004 PD&F-Board Member							
651005 PD&F-Physicians							
651008 PD&F-Actuary							
651010 PD&F-Other Fees							
651013 PD&F-3rd Party Other Fees							
651051 PD&F-Other Delivery Service							
651055 PD&F-Court Report Hearing Exp							
651056 PD&F-Temporary Services							
652001 PD&F-Exp-Reimbursable Exp							
653001 Contracts - Local Governments							
653210 Contracts-Private-Consultant	13,230.50						
653600 Contracts - Other	82,058.00						
654001 Contracts - State Orgs						200,000.00	
661001 Computer Bill-GTA Cust Bill							
663001 Software							

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Acct & Description	SECTION I	SECTION II	SECTION II	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 4.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"	N/A	Grantee	Grantee	Grantee
	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program	4030312010 State Surplus Administration	
							4030312020 State Surplus - Atlanta
663002 Software - Support and Maint							
671002 Telecom-Data-Wire/Cable							8,840.95
671003 Telecom-Data-Data Net							21,658.34
672001 Telecom-O-Phone-LS-DOAS	2,743.20					405.80	20,665.50
672002 Telecom-O-Phone-Network-GTA							
672003 Telecom-O-Phone-Long Dist-DOAS	134.40					44.51	403.95
672005 Telecom-O-Pagers-DOAS	120.00					38.33	200.99
672006 Telecom-O-Radio-DOAS							
672008 Telecom-O-Radio-nonGTA							
672019 Telecommunications - Cellular	388.85					582.21	
672020 Telecommunications-Other							
672051 Telecom-O-GTA-Sv for Rs-Long D	746.87						
672054 Telecom-O-GTA-Svc/Resale-Wire							
761001 Indirect Cost			82,807.78			273,976.01	
762001 Indirect Cost-Contra Account	650,777.00						
Services and Supplies	817,683.38	12,077.60	339,210.76	309.53	-	600,742.90	320,634.48
Depreciation							
Total Operating Expenses	\$ 1,136,912.07	\$ 12,077.60	\$ 339,210.76	\$ 309.53	\$ -	\$ 907,519.07	\$ 581,907.76
Operating Income (Loss)	\$ (1,082,951.98)	\$ 120,738.12	\$ (126,791.47)	\$ (309.53)	\$ -	\$ (609,400.82)	\$ 101,251.05
Nonoperating Revenues (Expenses):							
461001 Interest Earned						315.82	
461050 Interest Earned - Ga. Fund One							
464001 Investment Expense							
Interest and Other Investment Income	-	-	-	-	-	315.82	-
Other	-	-	-	-	-	-	-
Capital Contributions							
	-	-	-	-	-	-	-
Transfers:							
401001 Appropriation Allotment							
471001 OFS - Operating Transfers In	14,325.60						
475001 OFS-Proceeds-Disposition GFA							
492001 Carry-Over/Trans from Reserve	822,069.00					443,833.00	
Transfers In	836,394.60	-	-	-	-	443,833.00	-
750001 750001 OFU-Operating Trans Out						(14,325.60)	
750100 Transfer Out -Sales Tax						(56,839.95)	

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	SECTION I	SECTION II	SECTION II	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 4.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"	N/A	Grantee	Grantee	Grantee
Acct & Description	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program	4030312010 State Surplus Administration	4030312020 State Surplus - Atlanta
<i>Transfers Out</i>	-	-	-	-	-	<u>(71,165.55)</u>	-
Net Transfers	\$ 836,394.60	\$ -	\$ -	\$ -	\$ -	\$ 372,667.45	\$ -
Change in Net Assets		<u>\$ 120,738.12</u>	<u>\$ (126,791.47)</u>				

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Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
	4030312030 State	4030312040 State	4030313010 Federal	4030313020 Federal	4030313030 Federal	4030313040 Federal	4035220000 GA
	Surplus - Americus	Surplus - Swainsboro	Surplus Administration	Surplus - Atlanta	Surplus - Americus	Surplus - Swainsboro	Higher Educ Savings Plan
Operating Revenues:							
413010 Gen S&U Taxes-State Tax							
414101 S-S&UT-Motor Fuel Tax Recovery							
438001 Other Intergovtl Revenues							
441003 S&S - Photocopies							
441017 S&S-Miscellaneous							344,950.98
441324 S&S-DOAS-OSAH-from DHR							
441325 S&S-DOAS-OSAH - from DOT							
441326 S&S-DOAS-OSAH - from DOL							
441327 S&S-DOAS-OSAH - Other							
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	504,230.45	278,349.11					
441341 S&S-DOAS-Sale-Fed Surplus Prop				57,664.71	169,510.25	100,177.60	
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>504,230.45</u>	<u>278,349.11</u>	<u>-</u>	<u>57,664.71</u>	<u>169,510.25</u>	<u>100,177.60</u>	<u>344,950.98</u>
468001 Other Revenue				19.02			
468140 O REV_DOAS_Purchasing Card Reb							
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>19.02</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Revenues	<u>\$ 504,230.45</u>	<u>\$ 278,349.11</u>	<u>\$ -</u>	<u>\$ 57,683.73</u>	<u>\$ 169,510.25</u>	<u>\$ 100,177.60</u>	<u>\$ 344,950.98</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
	4030312030 State	4030312040 State	4030313010 Federal	4030313020 Federal	4030313030 Federal	4030313040 Federal	4035220000 GA
	Surplus - Americus	Surplus - Swainsboro	Surplus Administration	Surplus - Atlanta	Surplus - Americus	Surplus - Swainsboro	Higher Educ Savings Plan
Operatings Expenses:							
510001 Regular Salaries	143,066.59	103,620.92	124,939.75	33,641.52	42,430.14	19,022.12	214,596.96
510002 Annual Leave Pay	3,098.13	188.14	252.10				
510003 Other Supplemental Pay	(58.93)		(12.70)				
511001 Overtime							
513001 Temporary/Casual Labor		3,153.75	92.70		7,174.60		
514001 FICA - Regular	8,498.34	5,822.92	7,402.47	1,809.11	2,418.30	1,070.26	11,738.61
514002 FICA - Medicare	1,987.51	1,407.54	1,733.43	423.10	669.59	250.30	2,881.56
515001 Retirement - ERS	14,909.42	10,805.31	13,003.95	3,502.20	4,403.09	1,980.30	22,523.76
516001 Health Insurance	20,747.12	14,740.96	17,776.51	4,777.08	6,025.12	2,701.08	30,472.80
518001 Unemployment Insurance	843.01	702.51		140.50	281.00	281.00	96.34
519001 Worker's Compensation							
520001 Assessments by Merit System	882.00	735.00		294.00	294.00	294.00	955.52
Personal Services	193,973.19	141,177.05	165,188.21	44,587.51	63,695.84	25,599.06	283,265.55
612001 MV Expense - Gasoline	2,099.65	639.11	(46.72)	607.35	6,951.64	4,143.25	
612002 MVE-Oil, Grease & Fluids							
612003 MV Exp-Vehicle Repairs & Maint	1,054.68	1,563.29		5.95	3,694.73	6,359.55	
612004 MV Expenses - Parts & Supplies							
612005 MV Expenses - Aviation Fuel							
612006 MV Expenses - Diesel	451.07						
612007 MV Expenses - Natural Gas	313.00	88.87	57.22		1,041.56	872.60	
612008 MVE-Tags & Titles		1,656.00					
612009 MV Expenses - Inspection Fees							
612010 MVE-DOAS Vehicle Program							
612099 MV Expenses - Other							
613001 Printing & Publications-DOAS							1,587.85
613002 Printing & Publication-Outside	13.40						549.15
613003 Print & Pub-Rapid Copy							
613100 Print & Pub-AG-Mkt Bulletin							
614001 S&M-Cleaning							
614002 S&M-Computer							1,153.32
614003 S&M-Office	2,569.18	1,647.93				947.68	1,983.47
614004 S&M-Building/Maintenance	523.37	133.01					
614005 S&M-Other	6,591.84	5,685.65			131.67	250.51	1,018.32
614007 S&M-Recycled Paper Products							
614009 S&M-Postage Meter/Postage		149.80					920.24
614010 S&M-Postage-Permit							
614011 S&M-Postage-Mail/Express		374.26					
614013 S&M-Copier Usage							

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	4030313010 Federal Surplus Administration	4030313020 Federal Surplus - Atlanta	4030313030 Federal Surplus - Americus	4030313040 Federal Surplus - Swainsboro	4035220000 GA Higher Educ Savings Plan
614014 S&M-Uniforms & Related Items	132.45						
614016 S&M - Food							
614017 S&M- Film & Photo							
614018 S&M-Training Supplies							
614025 S&M-Library Books							
614026 S&M-Audio/Visual							
614032 S&M-							
614072 S&M-Merch Resale-Gasoline							
614152 S&M - DOC - Inmate							
614180 S&M-DOAS-Merch-Resale-Cent Sup							
614181 S&M-DOAS-Merch-Resale-Postage							
615001 Repairs & Maintenance	11,660.12	5,345.84			1,118.76	983.51	2,261.67
615002 R&M - Maintenance Agreements				(871.49)			
615003 R&M - Janitorial Services	576.00			2,956.97			
615004 R&M-Computers							303.13
615007 R&M-GBA Services		60.00					591.25
615008 R&M-Pest Control	24.39	120.00					
616001 Equip Not Required-Inventory							172.74
616006 Equip Inv-not Capit-Computers							
616007 Equip inv-not Capit-Other Equi							
617001 Water and Sewage							
617002 Water and Sewage - Water		310.48					
618001 Energy - Electricity	6,338.50	6,677.12		5,613.65			
618200 Energy - Natural Gas	203.11	3,294.11		1,310.94			
618300 Energy - Liquid Gas							
618400 Energy - Other	829.05	2,052.21		14,495.73			
619001 Rents OTRE-Equipment	2,860.00	2,640.00					823.82
619002 Rents OTRE-Parking							
619003 Rents OTRE-Meeting Rooms							
619006 Rents OTRE-P.O. Box							
619099 Rents OTRE - Other	590.00						
620001 I & B - Employee Blanket Bond							
620002 I & B - Property							
620003 I & B - Vehicle							
620004 I & B - Other							
620005 I & B - Aircraft							
620006 I & B - Comprehensive Gen Liab							
622001 Freight		37.78		785.00	14,174.50		531.02
626001 Procurement Card Purchases							
627001 OOE - Linen & Laundry Services	2,879.74	1,918.18					
627002 OOE - Dues & Subscriptions				700.00			646.40

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	4030313010 Federal Surplus Administration	4030313020 Federal Surplus - Atlanta	4030313030 Federal Surplus - Americus	4030313040 Federal Surplus - Swainsboro	4035220000 GA Higher Educ Savings Plan
627003 OOE - Registration	220.00	220.00					8,777.46
627004 OOE - Advertising		505.22					
627005 OOE - Bank Charges	56.30	149.90			4.15		
627006 OOE - Relocation Expense							
627007 OOE - Film Processing							
627009 OOE - News Clipping Services							
627019 OOE-Testing & Certification							
627020 OOE-Legal Ads							
627021 OOE-Notary Costs		32.00					
627023 OOE-Garbage Collections	4,435.08	6,496.52					
627024 OOE-Credit Card Fees							
627049 OOE-Other	4,172.25	1,370.12	89.98				2,545.22
627077 OOE-GDED-Other Promo Exp							64.04
627186 OOE-DOAS-Merch Resale-Vehicles							
627196 OOE-DOAS-Risk Mgt-AF-S&O							
627206 OOE-Law-CLE-Reg Fees & Other							
640001 Travel - Mileage		471.44				65.20	1,113.17
640002 Travel - Meals	368.00	470.00		50.00	690.00	470.00	115.23
640003 Travel - Lodging	1,131.65	1,300.71		45.99	941.38	982.65	2,550.75
640004 Travel - Other							185.64
640005 Travel - Commercial Transport							1,518.09
640006 Travel - DOAS Motor Pool							274.80
648001 Real Estate Rentals			473.58	61,172.18			12,000.00
651001 PD&F-Architect							
651002 PD&F-Attorney							
651003 PD&F-Consultant							7,916.25
651004 PD&F-Board Member							
651005 PD&F-Physicians							
651008 PD&F-Actuary							
651010 PD&F-Other Fees							
651013 PD&F-3rd Party Other Fees							
651051 PD&F-Other Delivery Service							1,251.20
651055 PD&F-Court Report Hearing Exp							
651056 PD&F-Temporary Services							
652001 PD&F-Exp-Reimbursable Exp							
653001 Contracts - Local Governments							
653210 Contracts-Private-Consultant							
653600 Contracts - Other			1,134.38				
654001 Contracts - State Orgs							
661001 Computer Bill-GTA Cust Bill							
663001 Software							

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	4030313010 Federal Surplus Administration	4030313020 Federal Surplus - Atlanta	4030313030 Federal Surplus - Americus	4030313040 Federal Surplus - Swainsboro	4035220000 GA Higher Educ Savings Plan
663002 Software - Support and Maint							526.43
671002 Telecom-Data-Wire/Cable							
671003 Telecom-Data-Data Net	2,021.94	6,076.20					
672001 Telecom-O-Phone-LS-DOAS	963.60	1,358.28	1,160.28		240.90		2,130.50
672002 Telecom-O-Phone-Network-GTA							
672003 Telecom-O-Phone-Long Dist-DOAS	202.76	188.34	127.39		48.83		148.04
672005 Telecom-O-Pagers-DOAS			43.33				
672006 Telecom-O-Radio-DOAS							
672008 Telecom-O-Radio-nonGTA							
672019 Telecommunications - Cellular							921.88
672020 Telecommunications-Other							2,133.52
672051 Telecom-O-GTA-Sv for Rs-Long D							
672054 Telecom-O-GTA-Svc/Resale-Wire							
761001 Indirect Cost							
762001 Indirect Cost-Contra Account							
Services and Supplies	53,281.13	53,032.37	3,039.44	86,872.27	29,038.12	15,074.95	56,714.60
Depreciation							
Total Operating Expenses	\$ 247,254.32	\$ 194,209.42	\$ 168,227.65	\$ 131,459.78	\$ 92,733.96	\$ 40,674.01	\$ 339,980.15
Operating Income (Loss)	\$ 256,976.13	\$ 84,139.69	\$ (168,227.65)	\$ (73,776.05)	\$ 76,776.29	\$ 59,503.59	\$ 4,970.83
Nonoperating Revenues (Expenses):							
461001 Interest Earned			11,802.15				
461050 Interest Earned - Ga. Fund One							
464001 Investment Expense							
Interest and Other Investment Income	-	-	11,802.15	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-
Transfers:							
401001 Appropriation Allotment							
471001 OFS - Operating Transfers In							
475001 OFS-Proceeds-Disposition GFA							
492001 Carry-Over/Trans from Reserve			93,707.83				
Transfers In	-	-	93,707.83	-	-	-	-
750001 750001 OFU-Operating Trans 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, 2006

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
Acct & Description	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	4030313010 Federal Surplus Administration	4030313020 Federal Surplus - Atlanta	4030313030 Federal Surplus - Americus	4030313040 Federal Surplus - Swainsboro	4035220000 GA Higher Educ Savings Plan
<i>Transfers Out</i>	-	-	-	-	-	-	-
Net Transfers	\$ -	\$ -	\$ 93,707.83	\$ -	\$ -	\$ -	\$ -

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, 2006

Acct & Description	Total	Adjusting Journal Entries for CAFR	Unreconcilable Items	Totals per CAFR
Operating Revenues:				
413010 Gen S&U Taxes-State Tax	56,839.95			
414101 S-S&UT-Motor Fuel Tax Recovery	53,782.99			
438001 Other Intergovtl Revenues				
441003 S&S - Photocopies	-			
441017 S&S-Miscellaneous	344,950.98			
441324 S&S-DOAS-OSAH-from DHR	-			
441325 S&S-DOAS-OSAH - from DOT	-			
441326 S&S-DOAS-OSAH - from DOL	-			
441327 S&S-DOAS-OSAH - Other	-			
441330 S&S-DOAS-Central Supply	0.01			
441336 S&S-DOAS-Motor Vehicle Svcs	212,419.29			
441337 S&S-DOAS-Printing & Rapid Copy	150,000.00			
441340 S&S-DOAS-Sale-St Surplus Prop	1,786,645.43			
441341 S&S-DOAS-Sale-Fed Surplus Prop	327,352.56			
441342 S&S-DOAS-Courier Service	502,039.01			
441343 S&S-DOAS-Mail Service	513,093.84			
441344 S&S-DOAS-USPS Contract	151,000.01			
441347 S&S-DOAS-Admin Fees-Superior	297,474.94			
441349 S&S-DOAS-Risk Mgt-AF-S & O	-			
441356 S&S-DOAS-Motor Vehicle Rentals	1,257,270.33			
441357 S&S-DOAS-MV Contract Maint	146,881.64			
441358 S&S-DOAS- Gross Surplus Sales	2,337,250.60			
441359 S&S-DOAS-Surplus Sales- Contra	(2,337,250.60)			
Sales and Services	5,799,750.98		81,249	5,881,000
468001 Other Revenue	196.12			
468140 O REV_DOAS_Purchasing Card Reb	-			
Other	196.12		19,804	20,000
Total Operating Revenues	\$ 5,799,947.10	\$ -	\$ 101,053	\$ 5,901,000

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	Total	Adjusting Journal Entries for CAFR	Unreconcilable Items	Totals per CAFR
Operatings Expenses:				
510001 Regular Salaries	2,203,587.15			
510002 Annual Leave Pay	16,568.34			
510003 Other Supplemental Pay	(321.67)			
511001 Overtime	367.82			
513001 Temporary/Casual Labor	27,501.38			
514001 FICA - Regular	128,335.41			
514002 FICA - Medicare	30,553.51			
515001 Retirement - ERS	229,435.77			
516001 Health Insurance	315,268.68			
518001 Unemployment Insurance	11,020.69			
519001 Worker's Compensation				
520001 Assessments by Merit System	13,744.52			
<i>Personal Services</i>	<u>2,976,061.60</u>		<u>(152,062)</u>	<u>2,824,000</u>
612001 MV Expense - Gasoline	310,544.81			
612002 MVE-Oil, Grease & Fluids	-			
612003 MV Exp-Vehicle Repairs & Maint	198,922.83			
612004 MV Expenses - Parts & Supplies	107.59			
612005 MV Expenses - Aviation Fuel				
612006 MV Expenses - Diesel	451.07			
612007 MV Expenses - Natural Gas	8,326.29			
612008 MVE-Tags & Titles	5,655.26			
612009 MV Expenses - Inspection Fees	23.97			
612010 MVE-DOAS Vehicle Program	-			
612099 MV Expenses - Other	142.73			
613001 Printing & Publications-DOAS	6,100.74			
613002 Printing & Publication-Outside	4,105.00			
613003 Print & Pub-Rapid Copy	-			
613100 Print & Pub-AG-Mkt Bulletin	-			
614001 S&M-Cleaning	5,728.76			
614002 S&M-Computer	1,153.32			
614003 S&M-Office	30,819.09			
614004 S&M-Building/Maintenance	12,068.82			
614005 S&M-Other	29,436.81			
614007 S&M-Recycled Paper Products	-			
614009 S&M-Postage Meter/Postage	5,757.50			
614010 S&M-Postage-Permit	400.00			
614011 S&M-Postage-Mail/Express	689.05			
614013 S&M-Copier Usage	-			

STATE OF GEORGIA
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DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	Total	Adjusting Journal Entries for CAFR	Unreconcilable Items	Totals per CAFR
614014 S&M-Uniforms & Related Items	10,648.25			
614016 S&M - Food	-			
614017 S&M- Film & Photo	-			
614018 S&M-Training Supplies	-			
614025 S&M-Library Books	-			
614026 S&M-Audio/Visual	-			
614032 S&M-				
614072 S&M-Merch Resale-Gasoline	256,402.98			
614152 S&M - DOC - Inmate	-			
614180 S&M-DOAS-Merch-Resale-Cent Sup	-			
614181 S&M-DOAS-Merch-Resale-Postage	411,833.49			
615001 Repairs & Maintenance	51,140.80			
615002 R&M - Maintenance Agreements	201.50			
615003 R&M - Janitorial Services	11,220.82			
615004 R&M-Computers	3,591.13			
615007 R&M-GBA Services	4,501.76			
615008 R&M-Pest Control	224.39			
616001 Equip Not Required-Inventory	172.74			
616006 Equip Inv-not Capit-Computers	-			
616007 Equip inv-not Capit-Other Equi	-			
617001 Water and Sewage	-			
617002 Water and Sewage - Water	310.48			
618001 Energy - Electricity	23,826.88			
618200 Energy - Natural Gas	10,568.37			
618300 Energy - Liquid Gas	-			
618400 Energy - Other	26,005.66			
619001 Rents OTRE-Equipment	37,758.83			
619002 Rents OTRE-Parking	9,024.00			
619003 Rents OTRE-Meeting Rooms	-			
619006 Rents OTRE-P.O. Box	-			
619099 Rents OTRE - Other	779.17			
620001 I & B - Employee Blanket Bond	-			
620002 I & B - Property	-			
620003 I & B - Vehicle	9,258.16			
620004 I & B - Other	-			
620005 I & B - Aircraft	-			
620006 I & B - Comprehensive Gen Liab	-			
622001 Freight	15,549.41			
626001 Procurement Card Purchases	-			
627001 OOE - Linen & Laundry Services	4,797.92			
627002 OOE - Dues & Subscriptions	4,790.77			

STATE OF GEORGIA
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DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	Total	Adjusting Journal Entries for CAFR	Unreconcilable Items	Totals per CAFR
627003 OOE - Registration	13,297.46			
627004 OOE - Advertising	4,783.22			
627005 OOE - Bank Charges	10,891.15			
627006 OOE - Relocation Expense	-			
627007 OOE - Film Processing	-			
627009 OOE - News Clipping Services	-			
627019 OOE-Testing & Certification	-			
627020 OOE-Legal Ads	-			
627021 OOE-Notary Costs	32.00			
627023 OOE-Garbage Collections	27,032.28			
627024 OOE-Credit Card Fees	1,837.12			
627049 OOE-Other	51,962.55			
627077 OOE-GDED-Other Promo Exp	64.04			
627186 OOE-DOAS-Merch Resale-Vehicles	-			
627196 OOE-DOAS-Risk Mgt-AF-S&O	-			
627206 OOE-Law-CLE-Reg Fees & Other	-			
640001 Travel - Mileage	2,454.69			
640002 Travel - Meals	3,072.53			
640003 Travel - Lodging	10,618.28			
640004 Travel - Other	419.47			
640005 Travel - Commercial Transport	3,276.26			
640006 Travel - DOAS Motor Pool	1,964.62			
648001 Real Estate Rentals	427,410.79			
651001 PD&F-Architect	-			
651002 PD&F-Attorney	-			
651003 PD&F-Consultant	31,194.27			
651004 PD&F-Board Member	-			
651005 PD&F-Physicians	-			
651008 PD&F-Actuary	-			
651010 PD&F-Other Fees	-			
651013 PD&F-3rd Party Other Fees	-			
651051 PD&F-Other Delivery Service	1,251.20			
651055 PD&F-Court Report Hearing Exp	-			
651056 PD&F-Temporary Services	46,885.88			
652001 PD&F-Exp-Reimbursable Exp	-			
653001 Contracts - Local Governments	-			
653210 Contracts-Private-Consultant	13,230.50			
653600 Contracts - Other	108,692.38			
654001 Contracts - State Orgs	200,000.00			
661001 Computer Bill-GTA Cust Bill	-			
663001 Software	119.94			

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	Total	Adjusting Journal Entries for CAFR	Unreconcilable Items	Totals per CAFR
663002 Software - Support and Maint	526.43			
671002 Telecom-Data-Wire/Cable	8,840.95			
671003 Telecom-Data-Data Net	29,756.48			
672001 Telecom-O-Phone-LS-DOAS	52,543.69			
672002 Telecom-O-Phone-Network-GTA	-			
672003 Telecom-O-Phone-Long Dist-DOAS	2,084.30			
672005 Telecom-O-Pagers-DOAS	1,122.65			
672006 Telecom-O-Radio-DOAS	4,553.04			
672008 Telecom-O-Radio-nonGTA	-			
672019 Telecommunications - Cellular	3,251.97			
672020 Telecommunications-Other	2,133.52			
672051 Telecom-O-GTA-Sv for Rs-Long D	746.87			
672054 Telecom-O-GTA-Svc/Resale-Wire	-			
761001 Indirect Cost	457,113.15			
762001 Indirect Cost-Contra Account	650,777.00			
Services and Supplies	3,686,981.83		386,018	4,073,000
Depreciation	-		279,000	279,000
Total Operating Expenses	\$ 6,663,043.43	\$ -	\$ 512,957	\$ 7,176,000
Operating Income (Loss)	\$ (864,284.67)	\$ -	\$ (411,904)	\$ (1,275,000)
Nonoperating Revenues (Expenses):				
461001 Interest Earned	12,117.97			
461050 Interest Earned - Ga. Fund One	-			
464001 Investment Expense	-			
Interest and Other Investment Income	12,117.97	-	(118)	12,000
Other	-		(8,000)	(8,000)
Capital Contributions	-		-	\$ -
Transfers:				
401001 Appropriation Allotment	9,672.00			
471001 OFS - Operating Transfers In	14,325.60			
475001 OFS-Proceeds-Disposition GFA				
492001 Carry-Over/Trans from Reserve				
Transfers In	23,997.60	-	(23,998)	-
750001 750001 OFU-Operating Trans Out	(14,325.60)			
750100 Transfer Out -Sales Tax	(56,839.95)			

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2006

Acct & Description	Total	Adjusting Journal Entries for CAFR	Unreconcilable Items	Totals per CAFR
<i>Transfers Out</i>	<u>(71,165.55)</u>		<u>71,166</u>	<u>-</u>
Net Transfers	\$ (47,167.95)		\$ <u>47,168</u>	\$ -

Change in Net Assets

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MAIL SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of Amount VendCustNm	Total
DEPARTMENT OF ADMINISTRATIVE SERVICES	(149,887.50)
DEPARTMENT OF EARLY CARE AND LEARNING	(87,967.31)
DEPARTMENT OF NATURAL RESOURCES	(4,567.58)
GEORGIA EMERGENCY MANAGEMENT AGENCY	(11,560.27)
GEORGIA GENERAL ASSEMBLY	(2,182.56)
GEORGIA PUBLIC SERVICE COMMISSION	(14,386.47)
GEORGIA STATE FINANCE AND INVESTMENT	(2,011.25)
GEORGIA TECHNOLOGY AUTHORITY	(44,521.62)
OFFICE OF COMMISSIONER OF INSURANCE	(82,843.21)
OFFICE OF CONSUMER AFFAIRS	(16,450.17)
OFFICE OF PLANNING AND BUDGET	(18,184.69)
OFFICE OF STATE INSPECTOR'S GENERAL	(170.21)
OFFICE OF STUDENT ACHIEVEMENT	(398.62)
STATE ACCOUNTING OFFICE	(706.36)
STATE BOARD OF PARDONS AND PAROLES	(43,093.19)
STATE EMPLOYEES CREDIT UNION	(21,094.60)
SUPERIOR COURTS OF GEORGIA	(13,402.51)
MISCPYMT	(4,698.31)
	334.28
Grand Total	(517,792.15)

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - COURIER SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of Amount VendCustNm	Total
ATLANTA TECHNICAL COLLEGE	(5,266.80)
BOARD OF REGENTS OF THE UNIVERSITY SYST	(9,572.85)
COMMISSION ON EQUAL OPPORTUNITY	(853.40)
DEKALB TECHNICAL COLLEGE	(5,256.30)
DEPARTMENT OF ADMINISTRATIVE SERVICES	(33,020.30)
DEPARTMENT OF AGRICULTURE	(1,764.00)
DEPARTMENT OF AUDITS	(1,911.00)
DEPARTMENT OF BANKING AND FINANCE	(2,077.40)
DEPARTMENT OF COMMUNITY AFFAIRS	(5,401.30)
DEPARTMENT OF COMMUNITY HEALTH	(9,866.30)
DEPARTMENT OF CORRECTIONS	(8,988.80)
DEPARTMENT OF DRIVER SERVICES	(11,243.30)
DEPARTMENT OF EARLY CARE AND LEARNING	(12,814.75)
DEPARTMENT OF ECONOMIC DEVELOPMENT	(5,418.00)
DEPARTMENT OF EDUCATION	(4,097.55)
DEPARTMENT OF HUMAN RESOURCES	(25,267.90)
DEPARTMENT OF JUVENILE JUSTICE	(6,726.80)
DEPARTMENT OF LABOR	(56,294.90)
DEPARTMENT OF LAW	(1,764.00)
DEPARTMENT OF NATURAL RESOURCES	(61,088.90)
DEPARTMENT OF PUBLIC SAFETY	(12,154.80)
DEPARTMENT OF REVENUE	(8,364.30)
DEPARTMENT OF TECHNICAL AND ADULT EDUCAT	(3,510.80)
EMPLOYEES RETIREMENT SYSTEM OF GEORGIA	(10,512.60)
GEORGIA BUILDING AUTHORITY	(2,802.70)
GEORGIA COURT OF APPEALS	(1,764.00)
GEORGIA DEVELOPMENT AUTHORITY	(97.50)
GEORGIA EMERGENCY MANAGEMENT AGENCY	(5,775.00)
GEORGIA FORESTRY COMMISSION	(4,180.80)
GEORGIA GENERAL ASSEMBLY	(12,070.80)
GEORGIA PUBLIC SERVICE COMMISSION	(1,764.00)
GEORGIA REGIONAL TRANSPORTATION AUTHORIT	(2,368.80)
GEORGIA STATE FINANCE AND INVESTMENT	(4,166.80)
GEORGIA STUDENT FINANCE COMMISSION	(5,268.80)

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - COURIER SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of Amount	
VendCustNm	Total
GEORGIA TECHNOLOGY AUTHORITY	(41,335.05)
GOVERNOR'S OFFICE OF HIGHWAY SAFETY	(2,392.60)
JUDICIAL COUNCIL OF GEORGIA	(17,032.05)
LEASING DIVISION STATE PROPERTIES	(588.00)
MISCPYMT	(1,048.88)
OFFICE OF COMMISSIONER OF INSURANCE	(4,950.95)
OFFICE OF PLANNING AND BUDGET	(15,849.55)
OFFICE OF STATE INSPECTOR'S GENERAL	(882.00)
OFFICE OF STUDENT ACHIEVEMENT	(882.00)
PROFESSIONAL STANDARDS COMMISSION	(2,368.80)
PUBLIC TELECOMMUNICATIONS COMMISSION	(10,513.00)
SECRETARY OF STATE	(5,256.30)
STATE ACCOUNTING OFFICE	(1,995.55)
STATE BOARD OF PARDONS AND PAROLES	(4,237.81)
STATE BOARD OF WORKERS' COMPENSATION	(9,475.20)
STATE EMPLOYEES CREDIT UNION	(6,491.10)
STATE MERIT SYSTEM OF PERSONNEL	(7,047.10)
STATE PROPERTIES COMMISSION	(588.00)
SUBSEQUENT INJURY TRUST FUND BOARD OF TR	(7,557.60)
SUPERIOR COURTS OF GEORGIA	(4,195.30)
SUPREME COURT	(4,132.80)
TEACHERS RETIREMENT SYSTEM OF GEORGIA	(10,700.60)
XEROX CORPORATION	(882.00)
	630.00
Grand Total	(503,268.49)

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MOTOR VEHICLE RENTALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of Amount VendCustNm	Total
ADMINISTRATIVE OFFICE OF THE COURTS	(1,449.68)
ATLANTA METROPOLITAN COLLEGE	(3,402.01)
ATLANTA REGIONAL COMMISSION	(61.26)
ATLANTA TECHNICAL COLLEGE	(444.49)
BOARD OF REGENTS OF THE UNIVERSITY SYST	(41,880.89)
CLAYTON COUNTY DEPARTMENT OF FAMILY AND	(3,109.72)
COBB COUNTY DEPARTMENT OF FAMILY AND	(29.97)
COMMISSION ON EQUAL OPPORTUNITY	(2,523.40)
DEKALB COUNTY DEPARTMENT OF FAMILY AND	(8,145.02)
DEKALB COUNTY HEALTH DEPARTMENT-DECATUR	(183.06)
DEPARTMENT OF ADMINISTRATIVE SERVICES	(15,869.46)
DEPARTMENT OF AGRICULTURE	(4,725.62)
DEPARTMENT OF AUDITS	(17,771.62)
DEPARTMENT OF COMMUNITY HEALTH	(39,155.68)
DEPARTMENT OF CORRECTIONS	(16,345.62)
DEPARTMENT OF EARLY CARE AND LEARNING	(7,294.60)
DEPARTMENT OF ECONOMIC DEVELOPMENT	(219.27)
DEPARTMENT OF EDUCATION	(139,570.30)
DEPARTMENT OF HUMAN RESOURCES	(421,139.61)
DEPARTMENT OF JUVENILE JUSTICE	(7,115.55)
DEPARTMENT OF LABOR	(118,579.21)
DEPARTMENT OF LAW	(52,694.85)
DEPARTMENT OF NATURAL RESOURCES	(36,523.36)
DEPARTMENT OF REVENUE	(2,670.55)
DEPARTMENT OF TECHNICAL AND ADULT EDUCAT	(54,799.66)
EMPLOYEES RETIREMENT SYSTEM OF GEORGIA	(1,447.59)
ENVIRONMENTAL FACILITIES AUTHORITY	(141.28)
FULTON COUNTY DEPARTMENT OF FAMILY AND	(22,479.28)
GEORGIA BUILDING AUTHORITY	-
GEORGIA COUNCIL FOR THE ARTS	(1,440.30)
GEORGIA DEPARTMENT OF TRANSPORTATION	(28,061.60)
GEORGIA DEPARTMENT OF VETERANS SERVICE	(11,777.00)
GEORGIA EMERGENCY MANAGEMENT AGENCY	(19,283.55)
GEORGIA GENERAL ASSEMBLY	(894.81)

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MOTOR VEHICLE RENTALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of Amount VendCustNm	Total
GEORGIA PUBLIC SERVICE COMMISSION	(5,363.46)
GEORGIA REGIONAL TRANSPORTATION AUTHORIT	(296.37)
GEORGIA STATE FINANCE AND INVESTMENT	(35,824.91)
GEORGIA STATE UNIVERSITY	(31,959.71)
GEORGIA TECHNOLOGY AUTHORITY	(20,179.06)
GOVERNOR'S OFFICE OF HIGHWAY SAFETY	-
GWINNETT COUNTY DEPARTMENT OF FAMILY AND	-
JUDICIAL COUNCIL OF GEORGIA	(4,912.90)
OFFICE OF COMMISSIONER OF INSURANCE	(1,741.78)
OFFICE OF CONSUMER AFFAIRS	(89.52)
OFFICE OF PLANNING AND BUDGET	(5,184.69)
OFFICE OF STATE INSPECTOR'S GENERAL	(511.56)
PROFESSIONAL STANDARDS COMMISSION	(9,494.85)
PUBLIC TELECOMMUNICATIONS COMMISSION	(72.61)
SECRETARY OF STATE	(19,964.28)
SOUTHERN POLYTECHNIC STATE UNIVERSITY	(322.65)
STATE BOARD OF PARDONS AND PAROLES	(9,660.76)
STATE BOARD OF WORKERS' COMPENSATION	(557.96)
STATE MERIT SYSTEM OF PERSONNEL	(18,874.79)
SUBSEQUENT INJURY TRUST FUND BOARD OF TR	(439.36)
SUPERIOR COURTS OF GEORGIA	(476.16)
SUPREME COURT	(696.22)
TEACHERS RETIREMENT SYSTEM OF GEORGIA	(9,207.42)
UNIVERSITY OF GEORGIA	(209.44)
	(81,191.12)
Grand Total	(1,338,461.45)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MOTOR VEHICLE MAINTENANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

Sum of Amount VendCustNm	Total
GEORGIA LOTTERY CORPORATION	22,004.07
MISCPYMT	(147,514.60)
	(7,305.19)
Grand Total	(132,815.72)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - PETROLEUM OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

Sum of Amount VendCustNm	Total
MISCPYMT	(222,061.63)
	9,642.34
Grand Total	(212,419.29)

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MERIT SYSTEM OF PERSONNEL ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

MERIT SYSTEM 2006

CUST.		
NO.	AGENCY	TOTAL
10101	DEPT OF ADMINISTRATIVE SERV	\$ 44,247.00
10201	GA DEPT. OF AGRICULTURE	\$ 123,480.00
10601	GA DEPT BANKING & FINANCE	\$ 21,756.00
10801	COMMISSIONER OF INSURANCE	\$ 45,570.00
11101	GA DEPT. OF DEFENSE	\$ 69,531.00
11401	GA DEPT. OF EDUCATION	\$ 117,453.00
11601	EMPLOYEES RETIREMENT SYS	\$ 16,170.00
11901	DEPT. OF COMMUNITY HEALTH	\$ 74,529.00
12001	GA FORESTRY COMM.	\$ 99,372.00
12701	DHR-STATE LEVEL	\$ 1,693,440.00
12705	DHR-PH/DFACS	\$ 2,030,658.00
12713	DEPT. OF JV. JUSTICE	\$ 623,133.00
12801	GA DEPT. OF COM. AFFAIRS	\$ 62,769.00
12901	DEPT OF ECONOMIC DEVELOPMENT	\$ 29,400.00
14001	DEPT. OF LABOR	\$ 571,389.00
16201	DEPT. NAT. RESOURCE	\$ 327,810.00
16301	DEPT. OF CORREC.	\$ 2,273,502.00
16501	STATE BD/PARDONS & PAROLES	\$ 120,687.00
16601	DEPT OF PUBLIC SAFETY-Budget A	\$ 293,265.00
16601	DEPT OF PUBLIC SAFETY-Budget B	\$ -
17001	GA PUBLIC SERVICE COM.	\$ 13,818.00
17101	GEORGIA BUREAU OF INVEST.	\$ 133,182.00
17401	DEPT. OF REVENUE	\$ 200,802.00
17601	GA STUDENT FINANCE COM.	\$ 6,174.00
17801	SECRETARY OF STATE	\$ 63,504.00
18201	TEACHERS' RETIREMENT SYSTEM	\$ 26,754.00
18401	GA DEPT. OF TRANSPORTATION	\$ 890,526.00
18801	GA DEPT OF VETERANS' SERVICE	\$ 18,963.00
19001	STATE BD. OF WORKERS' COMP	\$ 24,402.00
19901	OFFICE OF PLANNING & BUDGET	\$ 65,856.00
36141	LOOKOUT MTN. COMM. SERV.	\$ 35,721.00
36341	Highland Rivers CSB	\$ 51,303.00
36451	GEORGIA MTNS. COMM. SERV.	\$ 58,800.00

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MERIT SYSTEM OF PERSONNEL ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

MERIT SYSTEM 2006

CUST.		
NO.	AGENCY	TOTAL
36541	COBB COUNTY CSB	\$ 82,908.00
36641	DOUGLAS COUNTY CSB	\$ 14,994.00
36841	DEKALB CSB	\$ 93,051.00
36941	G/R/N CSB	\$ 77,175.00
37041	CLAYTON CSB	\$ 39,102.00
37151	ADVANTAGE BEHAVIORAL	\$ 71,736.00
37241	PATHWAYS CTR FOR BEHAV.	\$ 56,154.00
37341	MCINTOSH TRAIL CSB	\$ 39,690.00
37451	RIVER EDGE BEHAV. HLTH. CTR.	\$ 44,835.00
37541	PHOENIX CTR. BEHAV. HLTH.CTR.	\$ 31,017.00
37641	OCONEE CSB	\$ 20,580.00
37751	CSB OF EAST CENTRAL GA	\$ 53,655.00
37851	OGEECHEE BEHAV. HLTH. SERV.	\$ 34,104.00
37941	NEW HORIZONS CSB	\$ 70,266.00
38041	MIDDLE FLINT BEHAV. HLTHCARE	\$ 44,835.00
38141	CSB OF MIDDLE GA.	\$ 52,479.00
38241	ALBANY AREA CSB	\$ 47,922.00
38341	GEORGIA PINES CSB	\$ 36,309.00
38451	BEHAV HLTH SERV OF SOUTH GA	\$ 51,156.00
38551	PINELAND MH, MR & SA CSB	\$ 63,210.00
38641	SATILLA CSB FOR MR, MR & SA	\$ 53,655.00
38841	GATEWAY CTR. OF HUMAN DEV.	\$ 74,970.00
39000	GAMES COMMISSION	\$ 147.00
39001	SPORTS HALL OF FAME AUTH.	\$ 1,617.00
39002	STATE SOIL & WATER CONS COM	\$ 7,938.00
39003	GA PUBLIC TELECOMM COMM	\$ 33,663.00
39004	DEPARTMENT OF LAW	\$ 28,224.00
39005	GA DEPT. OF TECH. & ADULT ED.	\$ 515,970.00
39006	WOODRIGHT IND/BARTOW CO MR	\$ 3,381.00
39007	JESSAMINE PL/BEN HILL CO MRSC	\$ 9,996.00
39008	CARROLL CO. MRSC	\$ 2,940.00
39009	GREEN OAKS MR SERV. CTR.	\$ 5,586.00
39010	DECATUR-SEMNOLE MRSC	\$ 8,526.00

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MERIT SYSTEM OF PERSONNEL ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

MERIT SYSTEM 2006

CUST.		
NO.	AGENCY	TOTAL
39011	HARALSON CO CTR FOR MH/MR	\$ 7,644.00
39012	MITCHELL-BAKER MR SERV CTR	\$ 4,116.00
39013	THOMAS-GRADY MR SERV CTR	\$ 5,733.00
39014	DIVERSIFIED ENTER/TIFT CO MRSC	\$ 14,994.00
39015	DEPT OF EARLY CARE & LEARNING	\$ 27,195.00
39019	DEPT OF DRIVER SERVICES	\$ 112,161.00
39020	SUBSEQUENT INJURY TRUST	\$ 4,557.00
39027	STATE ACCOUNTING OFFICE	\$ 13,671.00
39021	COUNCIL OF SUPERIOR COURT JUD	\$ 56,007.00
39022	COUNCIL OF SUPERIOR COURT JUD	\$ 2,940.00
39022	ADR-ALTERNATIVE DISPUTE	\$ 2,205.00
39023	COURT OF APPEALS	\$ 13,524.00
39024	PROSECUTING ATTORNEYS COUNCI	\$ 76,587.00
39025	COUNCIL OF JUVENILE JUDGES	\$ 2,499.00
39026	OFFICE OF COURTS	\$ 9,849.00
39016	DEPT OF AUDITS	\$ 51,450.00
39017	ADM OFC OF THE COURTS	\$ 99,372.00
39018	GENERAL ASSEMBLY STAFF	\$ 71,001.00
39028	ADR-ALTERNATIVE DISPUTE	\$ 2,205.00
	TOTAL	\$ 12,577,467.00

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA BUILDING AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

GBA-FYE 6-30-06 REVENUES by AGENCY

Cust #	Customer Name	Bldg. Maint.	Rents	Reimb	Parking	TOTAL
430	Admin. Office of the Courts		346,695.43	56,109.19		402,804.62
497	AFROHM		0.00	0.00		0.00
402	Agriculture		1,135,517.52	34,647.16		1,170,164.68
404	Audits		970,536.96	667,859.93		1,638,396.89
406	Banking & Finance			250.00		250.00
407	Bar Admissions		51,622.96	711.25		52,334.21
472	Board of Regents		1,039,139.28	46,286.41	140.00	1,085,565.69
419	Comm Health		1,496,233.84	1,314,644.49	65.00	2,810,943.33
428	Community Affairs			650.33		650.33
412	Consumer Affairs		200,314.56	6,704.99		207,019.55
214	Consumers' Insurance Advocate					0.00
467	Corrections		1,293,341.04	56,021.26		1,349,362.30
432	Court of Appeals		352,633.04	818,173.33	-190.00	1,170,616.37
411	Defense Dept.			550.00		550.00
475	DNR Pollution Prevention			96.50		96.50
403	DOAS		777,431.04	78,430.60	9,024.00	864,885.64
426	DOL-Business Ent Prog			3,991.22		3,991.22
414	Education		1,180,877.56	153,204.98		1,334,082.54
928	Environmental Facilities Auth			90.00		90.00
417	Equal Oppurtunity Comm		70,937.12	4,568.63		75,505.75
47801	Ethics Commission		28,661.36	7,022.90		35,684.26
420	Forrestry Commission			80.00		80.00
491	Ga POST Council			20.00		20.00
976	Ga Transportation Credit Union		16,499.84	0.00		16,499.84
974	Ga. Peach Credit Union		23,957.28	0.00		23,957.28
960	Ga. Railway Passenger Auth		0.00	5.00		5.00
976-01	Ga. Regional Trans Auth			152,278.62		152,278.62
916	Ga. State Boxing Commission			1,110.00		1,110.00
509	Ga. State Univ		1,127,517.99	24,333.06		1,151,851.05
980	Ga. Technology Authority	217,738.14	2,033,589.31	1,084,028.11	1,682.00	3,337,037.56
943	GEMA			0.00		0.00

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA BUILDING AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

GBA-FYE 6-30-06 REVENUES by AGENCY

Cust #	Customer Name	Bldg. Maint.	Rents	Reimb	Parking	TOTAL
444	General Assembly	564,000.00		7,984.27		571,984.27
471	Georgia Bureau of Investigations			200.00		200.00
409	GSFIC		829,141.24	70,855.11		899,996.35
409	GSFIC-Bond Funded Projects			4,264,125.83		4,264,125.83
427	Human Resources		5,964,586.32	469,736.93	90.00	6,434,413.25
408	Insurance Commissioner		607,133.36	38,585.36		645,718.72
431	Juvenile Court Judges			30.00		30.00
440	Labor Dept.		48,036.00	80.00		48,116.00
442	Law Dept.		822,865.28	19,578.19		842,443.47
460	Merit System		448,950.08	9,396.04		458,346.12
495	Motor Vehicle Safety	1,500.00	24,862.50	0.00		26,362.50
462	Natural Resources		1,340,962.26	11,260.18	70.00	1,352,292.44
264	Natural Resources-EPD			10,822.85		10,822.85
42260	Office of Inspector General		23,266.40	286.50		23,552.90
450	Office of Lt Governor			40.00		40.00
42258	Office of Student Achievement			480.15		480.15
422	Office of the Governor			7,553.42		7,553.42
486	OTFS			14,050.92		14,050.92
465	Pardons & Paroles		505,929.60	43,249.53		549,179.13
421	Planning & Budget		389,842.76	33,633.40		423,476.16
457	Prof Standards Comm		199,615.17	6,303.25		205,918.42
982	Prosecuting Attorneys Council			170.00		170.00
466	Public Safety		8,314.00	86,482.94		94,796.94
470	Public Service		516,898.59	209,274.33		726,172.92
977	Public Telecommunications		50,058.32	425.00	3,400.00	53,883.32
474	Revenue Dept.		1,110,322.60	22,083.11		1,132,405.71
469	School Readiness			740.00		740.00
458	Secretary of Senate			1,250.00		1,250.00
478	Secretary of State	7,597.20	629,024.56	19,614.64		656,236.40
480	Soil & Water Conservation			10.00		10.00
405	State Accounting Office		260,128.15	4,562.69		264,690.84

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA BUILDING AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

GBA-FYE 6-30-06 REVENUES by AGENCY

Cust #	Customer Name	Bldg. Maint.	Rents	Reimb	Parking	TOTAL
952	State Employees Credit Union		12,669.52	155.00		12,824.52
416	State Employees Retirement System			100.00		100.00
969	State Properties		32,888.54	14,153.16	378.00	47,419.70
927	State Road & Tollway Auth		487,912.84	120.00		488,032.84
489	Subsequent Injury Trust Fund			40.00		40.00
436	Superior Court Judges		54,112.16	13,821.48		67,933.64
438	Supreme Court		382,076.96	72,568.49		454,645.45
415	Tech & Adult Education		948.27	10.00		958.27
484	Transportation		2,068,705.46	71,633.51		2,140,338.97
488	Veterans' Service		116,941.60	20,856.31		137,797.91
520	Vinson Institute of Govt.		38,663.56	32,337.98		71,001.54
490	Workers' Compensation			360.00		360.00
	Other--Commercial/Vendor Tenants		506,441.44	900,517.20	32,133.75	1,439,092.39
	SUBTOTALS	790,835.34	29,626,803.67	10,991,405.73	46,792.75	41,455,837.49
	Reclassified to Capital Contributions in Audit Report-GSFIC			-4,264,125.83		-4,264,125.83
	Rents Paid by tenant directly to landlord		6,262,456.00			6,262,456.00
	Reclassified for this report	0		0.00		0.00
	Revenue from public parking				2,849,818.25	2,849,818.25
	Facilities rentals-Banquets		163,184.33			163,184.33
	Pre-billed-Community Health					0.00
	Year-end adjustment			-298,113.65		-298,113.65
	Per Audit Report	790,835.34	36,052,444.00	6,429,166.25	2,896,611.00	46,169,056.59

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
10000	Legislative Fiscal Office-Pagers Only		630.88	630.88
10030	Rep Coleman, Terry		799.62	799.62
10033	Rep Crawford, Robert			
10067	Rep Houston, Penny		49.22	49.22
10107	Rep Parham, Bobby		427.72	427.72
10129	Rep Royal, Richard		14.00	14.00
10139	Rep Sims, Chuck			
10172	Rep Watson, Stan			
19999	Legislative Phone Lines		262.80	262.80
20000	Legislative Fiscal Office-Fax Lines only		3,995.64	3,995.64
20017	Senator Golden, Tim			
20043	Sen Smith, Faye			
20300	State Properties Commission			
27005	Marine Corps Logistics Base - Albany		1,303.03	1,303.03
27007	Trident Refit Facility Kings Bay Of		3,850.24	3,850.24
27010	USAir Force Dobbins / Lt Col Madden		84.00	84.00
27011	US Dept of Agriculture Investigations		5,331.74	5,331.74
27013	United States Army Corps of Engineers		4,991.20	4,991.20
27014	Department of Treasury Savannah		1,200.00	1,200.00
27016	United States Bankruptcy Court Middle		504.00	504.00
27021	Omnisec International Investigations Inc		3,444.50	3,444.50
27022	United States Postal Inspection Service		2,174.67	2,174.67
27024	Federal Correctional Institution		5,052.75	5,052.75
27027	United States District Court-Savannah		1,680.00	1,680.00
27030	US Probation Office, Macon		1,418.95	1,418.95
27031	US Probation Office, Savannah		120.00	120.00
27035	Federal Reserve Bank of Atlanta		5,399.85	5,399.85
27036	Federal Law Enforcement Training Ctr		6,760.18	6,760.18
27961	United States Marshall Service Macon		97.50	97.50
27962	FBI-GCIC Atlanta/Savannah Office-Finance		13,553.78	13,553.78
27966	US Army/DFAS-Orlando FPV Vendor Pay		5,705.28	5,705.28
27967	United States Marshals Service		120.00	120.00
27968	US Army/DFAS-Orlando FPV Vendor Pay			
27969	Piedmont Natl Wildlife Refuge Rnd Oak		420.00	420.00

**STATE OF GEORGIA
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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
27970	Air Force 165th Airlift, Garden City		600.00	600.00
27971	FBI Atlanta Office		6,358.11	6,358.11
27973	Robins Air Force Base, Dept of Ang		1,126.70	1,126.70
27978	Bureau of ATF Sys & Rec		2,385.93	2,385.93
27979	Office Personnel Management		1,413.83	1,413.83
27981	DFAS Indianapolis/US Army Ft Gordon		12,136.53	12,136.53
27983	V A Public Safety, Decatur		303.57	303.57
27984	USPFO Ellenwood Office		267,191.86	267,191.86
27985	United States Customs &		1,005.20	1,005.20
27988	NAF Financial Services		1,092.00	1,092.00
27990	Civil Air Patrol Marietta Office		84.00	84.00
27991	United States Investigation Services		4,145.70	4,145.70
27994	US Department of Education Atlanta		120.45	120.45
27998	Metropolitan Atlanta Rapid Transit Auth			
27999	US Dept of Agriculture/Law Enforcement		5,262.45	5,262.45
28000	Federal Defender Program Incorporated		5,237.32	5,237.32
29007	West Central Georgia AAA Columbus		6,509.54	6,509.54
29010	Southern Crescent AAA Franklin Off		8,362.22	8,362.22
29011	SW GA Council on Aging		17,135.62	17,135.62
29013	Legacy Link Inc Gainesville Office		50,007.07	50,007.07
29014	Heart Of Georgia Altamaha Regional		8,717.94	8,717.94
29015	American Red Cross / Chatsworth		242.50	242.50
29016	Atlanta Regional Commission		121,794.86	121,794.86
29017	Central Savannah River Augusta		5,105.28	5,105.28
29018	Coastal GA Reg Dev Ctr Brunswick Off		24,400.64	24,400.64
29021	Georgia Legal Services Program		123,773.23	123,773.23
29022	Primus Industries Albany Office		11,871.10	11,871.10
29024	Concerted Services Inc		20,117.11	20,117.11
29026	Woodright Industries Cartersville Office		2,646.42	2,646.42
29028	Modern Industries Fitzgerald Office		3,615.27	3,615.27
29029	Georgia Sheriffs Association		120.00	120.00
29031	National Ocean & Atmos Administration		9,673.51	9,673.51
29032	Judge Philip F Etheridge			
29034	Morris Brown College Atlanta			

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STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
29045	Emmanuel College		840.00	840.00
29047	Georgia Association of Chiefs of Police		6,749.45	6,749.45
29054	Center For Puppetry Arts		63.76	63.76
29057	Defense Finance & Acct Svc - NSC		4,301.33	4,301.33
29061	Garden Club Of Georgia Incorporated		1,233.15	1,233.15
29087	Lafayette Family Crisis Center		153.22	153.22
29088	Jacksonville State University		6,930.00	6,930.00
29089	Augusta Richmond County Community		15,610.43	15,610.43
29090	American Red Cross-E Ga Chapter/Athens			
29091	Xerox Corporation		1,054.01	1,054.01
29093	Judge Johnny Caldwell		360.00	360.00
29094	Ninth District Opportunity Incorporated		1,051.20	1,051.20
29096	Young Harris College		360.00	360.00
29097	Georgia Probation Management Inc		4,566.62	4,566.62
29098	Atlanta Historical Society Inc			
29099	Center for Children and Education		331.47	331.47
29100	Rome/Floyd Co Comm on Children & Youth		390.60	390.60
29101	System Application and Technologies Inc		4,122.48	4,122.48
36100	Lookout Mountain Community Services	10,803.93	47,390.20	58,194.13
36200	Three Rivers Behavioral Health Center	101.80		101.80
36300	Highland Rivers Community Service Board		38,155.02	38,155.02
	Highland Rivers Community Svs Board	16,972.23		16,972.23
36400	GA Mountains CSB Accts Pyble	16,617.60		16,617.60
	Georgia Mountains Community Services		18,080.53	18,080.53
36500	Cobb County Community Svcs Board	34,874.94		34,874.94
36600	Douglas Co Community Services Board	7,356.00		7,356.00
36800	Dekalb Community Service Board	27,576.12		27,576.12
36900	Gwinnett-Rockdale Mental Health Center	19,046.51	102,458.10	121,504.61
37000	Clayton Community Service Board	11,823.18	2,077.37	13,900.55
37100	Advantage Behavioral Health Systems	35,086.61	146,407.30	181,493.91
37200	Pathways Center for Behavioral and		95,176.54	95,176.54
	Pathways Center/Behavioral & Development	16,672.92		16,672.92
37300	Mcintosh Trail Community Service Board		351.83	351.83
	Mcintosh Trail MH/MR/SA	12,909.20		12,909.20

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
37400	Central Ga Comm MH/MR/SA Center	13,198.50	822.48	14,020.98
37500	Phoenix Center Behav Health Services	7,102.53		7,102.53
	Phoenix Center Community Service Board		30,853.85	30,853.85
37600	Oconee Center-Business Office	7,846.87	119,324.53	127,171.40
37700	Community Service Brd of Ed Central GA	15,108.37		15,108.37
37800	Ogeechee Behavioral Health Services		99,230.94	99,230.94
	Ogeechee Mental Health	10,049.34		10,049.34
37900	New Horizons Community Service Board		550.97	550.97
	New Horizons Community Svc Brd	90,810.52		90,810.52
38000	Middle Flint Area MH/MR/SA	16,152.57	47,307.38	63,459.95
38100	Community Service Brd Of Middle GA	19,234.58		19,234.58
38200	Albany Area Community Service Board		123,516.41	123,516.41
	Albany Area Community Service Brd	19,430.02		19,430.02
38300	GA Pines MH/DD/DA	14,845.63		14,845.63
	Georgia Pines Community Service Board		138,009.85	138,009.85
38400	South GA Community Service Board	14,897.11		14,897.11
38500	Pineland MH/MR/SA Services	20,734.36	14,495.42	35,229.78
38600	Satilla Community Services	15,197.94	130,363.66	145,561.60
38800	Gateway Behavioral Health Services		105,986.19	105,986.19
	Gateway Center For Human Development	22,150.58		22,150.58
40200	Department of Agriculture		292,961.41	292,961.41
	Georgia Department of Agriculture	166,090.14		166,090.14
40201	Department of Agriculture - Oakwood		4,349.33	4,349.33
40300	Department of Administrative Services		297,353.88	297,353.88
	Georgia Department of Administrative	155,827.06		155,827.06
40400	Audits, Dept of / Accts Payable Tech		103,723.07	103,723.07
	Georgia Department of Audits	59,540.43		59,540.43
40600	Department of Banking and Finance		64,108.92	64,108.92
	Georgia Department of Banking & Finance	25,209.60		25,209.60
40700	Georgia State Accounting Office	12,200.00		12,200.00
	State Accounting Office		55,133.69	55,133.69
40800	Commissioner of Insurance, Office of		184,881.41	184,881.41
	Georgia Office of Commissioner	46,462.52		46,462.52
40900	Georgia State Financing & Investment	125,575.60		125,575.60

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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
40900	Georgia State Financing and Investment		68,138.74	68,138.74
41100	Defense, Dept of		113,114.72	113,114.72
	Georgia Department of Defense	140,352.00		140,352.00
41101	Youth Challenge Academy		2,330.23	2,330.23
41400	Department of Education		502,853.03	502,853.03
	Georgia Department of Education	1,347,317.92		1,347,317.92
41401	Geogia Peach Credit Union		2,273.75	2,273.75
41500	Georgia Department of Technical	2,446,777.94		2,446,777.94
	Technical & Adult Educ/Accounting		674,718.69	674,718.69
41600	Employees' Retirement System of Georgia		40,778.63	40,778.63
	Georgia Employees Retirement System	244,010.82		244,010.82
41900	Department of Community Health		510,094.69	510,094.69
	Georgia Department of Community Health	640,724.99		640,724.99
42000	GA Forestry Commission		623,894.34	623,894.34
	Georgia Forestry Commission	178,339.75		178,339.75
42220	Georgia Office of the Governor	8.40		8.40
	Office of the Governor/Accts Payable		94,416.62	94,416.62
42221	Commission on Equal Opportunity		26,073.83	26,073.83
42230	GA Office Of Planning & Budget		50,280.35	50,280.35
	Georgia Office Of Planning & Budget	146,853.60		146,853.60
42241	GA Council for the Arts		256.32	256.32
42242	Office of Consumer Affairs	12,788.25	84,692.12	97,480.37
42246	Criminal Justice Coordinating Council		15,101.07	15,101.07
42247	Children and Youth Coordinating Council		5,273.69	5,273.69
42253	Ga. Professional Standards Commission	7.51	27,477.96	27,485.47
42254	GA Emergency Management Agency		267,707.85	267,707.85
42257	Office of the Child Advocate		5,529.70	5,529.70
42258	GA Tobacco Community Development Board		-	-
42259	Office of Student Achievement		5,887.00	5,887.00
42260	Office of the Inspector General		3,189.39	3,189.39
42261	Office of Homeland Security		635.80	635.80
42700	Department of Human Resources		9,335,491.24	9,335,491.24
	Georgia Department of Human Resources	25,233,849.48		25,233,849.48
42701	DHR- Administration		-	-

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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		
		GTA Computer Billings	GTA Telecom Billings	Grand Total
42703	Central State Hospital		620,648.02	620,648.02
42704	East Central Regional Hospital Gracewood		190,247.46	190,247.46
42705	Georgia Regional Hospital at Savannah		225,020.09	225,020.09
42706	East Central Regional Hospital / Augusta		127,479.02	127,479.02
42708	Southwestern State Hospital		142,963.56	142,963.56
42709	Georgia Regional Hospital Atlanta		223,911.77	223,911.77
42710	West Central Regional Hospital		108,401.88	108,401.88
42711	Roosevelt Warm Springs Institute for		202,774.19	202,774.19
42800	Ga Department of Community Affairs		336,986.17	336,986.17
	Georgia Department of Community Affairs	113,524.03		113,524.03
42900	Department of Economic Development		145,596.05	145,596.05
	Georgia Department of Economic	47,694.50		47,694.50
42901	Ga Partnership for Economic Development		92.76	92.76
43000	Georgia Administration Office	96,441.60		96,441.60
	Georgia Public Defenders Standards		30,391.65	30,391.65
43100	Council of Juvenile Court Judges of		5,828.19	5,828.19
43200	Ga. Court of Appeals		54,797.88	54,797.88
	Georgia Cout of Appeals	6,593.28		6,593.28
43400	Administrative Office of the Courts		158,908.72	158,908.72
	Judicial Council Of Georgia	22,497.77		22,497.77
43600	Superior Courts of Georgia	97,993.70	39,921.48	137,915.18
43700	Prosecuting Attorney Council	73,095.00	4,886.96	77,981.96
43800	Supreme Court of Georgia	14,433.60	64,004.88	78,438.48
44000	Department of Labor		4,262,155.24	4,262,155.24
	Georgia Department of Labor	368,174.92		368,174.92
44001	Experience Works Inc		721.52	721.52
44002	Roosevelt Warm Springs Institute		59,840.08	59,840.08
44200	Department of Law		124,192.55	124,192.55
	Georgia Department of Law	89,303.94		89,303.94
44400	General Assembly of Georgia	75,205.85		75,205.85
	Georgia General Assembly		399,969.15	399,969.15
46000	Georgia Merit System		120,617.02	120,617.02
	Georgia Merit System of Personnel	569,895.12		569,895.12
46100	Department of Juvenile Justice		1,550,440.69	1,550,440.69

**STATE OF GEORGIA
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FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
46100	Georgia Department of Juvenile Justice	681,663.35		681,663.35
46102	Augusta Youth Development Campus		53,995.63	53,995.63
46103	Bill E Ireland Youth Development Center		89,539.38	89,539.38
46104	Eastman Youth Development Center		94,263.26	94,263.26
46105	Macon Youth Development Center		37,052.87	37,052.87
46107	Department of Juvenile Justice		42,536.25	42,536.25
46108	Muscogee Youth Development Center		33,394.57	33,394.57
46200	Department of Natural Resource		1,590,975.72	1,590,975.72
	Georgia Department of Natural Resources	597,721.29		597,721.29
46291	DNR/Golf Operations			
46400	Nonpublic Postsecondary Education		9,340.13	9,340.13
46500	Georgia State Board of Pardons & Parole	463,597.75	828,455.64	1,292,053.39
46600	Department of Public Safety		1,583,532.91	1,583,532.91
	Georgia Department of Public Safety	323,104.80		323,104.80
46601	Public Safety Training Center		282,146.52	282,146.52
	Public Safety Training Ctr-Forsyth	36,649.50		36,649.50
46602	Peace Officers Standards & Train Council		9,192.67	9,192.67
46603	Highway Safety, Office of	3,997.50	55,837.88	59,835.38
46700	Ga. Dept. of Corrections		5,958,996.14	5,958,996.14
	Georgia Department of Corrections	3,877,641.20		3,877,641.20
46900	Department of Early Care and Learning		271,554.38	271,554.38
	Georgia Department of Early Care	144,317.60		144,317.60
47000	Georgia Public Service Commission	7,785.60	70,021.83	77,807.43
47100	Georgia Bureau of Investigation	2,879,128.72	894,376.76	3,773,505.48
47200	Regents Board of		144,337.39	144,337.39
47400	Georgia Department of Revenue	12,469,554.05		12,469,554.05
	Georgia Department of Revenue Budget		2,387,400.82	2,387,400.82
47500	Department of Drivers Services		734,834.36	734,834.36
	Georgia Department of Motor Vehicle	2,331,267.55		2,331,267.55
47600	Georgia Student Finance Commission	78,592.83	2,442.41	81,035.24
47700	GA Public Broadcasting	81.17		81.17
47800	Georgia Secretary of State	1,152,746.49		1,152,746.49
	Office of Secretary of State		679,469.39	679,469.39
47801	State Ethics Commission		7,209.33	7,209.33

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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
47802	Real Estate Commission	13,528.96	51,966.94	65,495.90
48000	Georgia Soil and Water Conservation		40,887.75	40,887.75
	State Soil & Water Conservation Comm	4,639.11		4,639.11
48200	Georgia Teachers Retirement System	70,654.85		70,654.85
	Teachers' Retirement System of Georgia		96,530.68	96,530.68
48201	Teachers Retirement Investment		42,585.87	42,585.87
48400	Georgia Department of Transportation	1,666,149.19		1,666,149.19
	Transportation Dept of Gen Acctg		1,976,466.94	1,976,466.94
48600	Office of Treasury and Fiscal Services	15,762.11		15,762.11
48800	Department of Veterans Service		78,095.27	78,095.27
	Georgia Department of Veterans Service	25,716.00		25,716.00
48801	Georgia War Veterans Home		59,408.97	59,408.97
48900	Georgia Subsequent Injury Trust Fund	12,290.18	30,688.61	42,978.79
49000	Georgia State Board of Workers'	180,233.71		180,233.71
	State Board of Workers' Compensation		184,357.56	184,357.56
49200	Ga Public Defender Standards Council		3,556.11	3,556.11
50300	Georgia Institute of Technology/AP		5,103,670.67	5,103,670.67
50900	GA State University - IS & T		2,169,348.19	2,169,348.19
51200	Medical College Of GA		1,491,951.06	1,491,951.06
51201	Medical College of Georgia Health Inc		1,294,984.76	1,294,984.76
51800	University of Georgia		5,359,711.76	5,359,711.76
51801	University of Georgia Athletic		209,886.19	209,886.19
51802	AFROTC DET 160		259.63	259.63
51803	University of Ga Federal Credit Union		2,623.21	2,623.21
51900	Peachnet Board of Regents		647,802.64	647,802.64
52100	Albany State University - Accts Payable		458,518.69	458,518.69
52400	Armstrong Atlantic State University		421,524.84	421,524.84
52700	Augusta State University		332,074.97	332,074.97
52800	Clayton State University		169,941.43	169,941.43
53000	Columbus State University Accts Pyble		552,587.67	552,587.67
53300	Fort Valley State University Accts Pyble		484,081.57	484,081.57
53600	Georgia College and State University		370,565.20	370,565.20
53900	Georgia Southern University		100,672.97	100,672.97
54200	Georgia Southwestern State University		253,015.97	253,015.97

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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
54300	Kennesaw State University		766,395.60	766,395.60
54500	North Georgia College & State University		430,001.20	430,001.20
54800	Savannah State University		458,625.75	458,625.75
55000	Southern Polytechnic State Univ		39,527.42	39,527.42
55100	Valdosta State University		1,022,169.77	1,022,169.77
55400	University of West Georgia		19,859.62	19,859.62
55700	Abraham Baldwin Agricultural College		106,454.43	106,454.43
56100	Atlanta Metropolitan College		120,298.80	120,298.80
56200	Bainbridge College Comptrollers Office		57,722.51	57,722.51
56300	Coastal Georgia Community College		175,842.24	175,842.24
56900	Dalton State College Business Office		210,373.26	210,373.26
57000	Darton College Comptrollers Office		95,966.77	95,966.77
57100	Georgia Perimeter College		286,463.79	286,463.79
57101	College Bookstores of America		314.74	314.74
57200	East Georgia College		63,268.13	63,268.13
57300	Floyd College		110,730.36	110,730.36
57500	Gainesville State College		162,990.93	162,990.93
57600	Gordon College		255,804.58	255,804.58
58100	Macon State College		227,486.73	227,486.73
58400	Middle Georgia College		86,903.01	86,903.01
58700	South Georgia College Business Office		71,340.36	71,340.36
58900	Waycross College		14,051.93	14,051.93
59300	Skidaway Institute of Oceanography		35,451.81	35,451.81
60100	Board of Commissioner Appling County		13,017.65	13,017.65
60103	Appling County Department of Family and		16,462.14	16,462.14
60110	Board of Education Appling County		759.15	759.15
60200	Atkinson Co Board of Commissioners		795.78	795.78
60202	Department of Family and Child Services		10,173.44	10,173.44
60203	Atkinson Co EMA		84.00	84.00
60204	Atkinson Co Sheriff Dept		323.40	323.40
60250	City of Pearson		219.44	219.44
60303	Department of Family & Children Services		5,831.51	5,831.51
60351	Alma Police Department		154.79	154.79
60353	Alma Housing Authority		84.00	84.00

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
60400	Baker Co Board of Commissioners		(42.00)	(42.00)
60401	Baker Co Dept of Fam & Child Services		9,807.95	9,807.95
60402	Baker Co Health Department			
60403	Baker County Emergency Mgt Agency			
60500	Board of Commissioners Baldwin County		175,341.76	175,341.76
60501	Baldwin County Health Department		28,714.34	28,714.34
60502	Baldwin Co Dept of Fam & Child Services		33,043.02	33,043.02
60503	Baldwin Co Training		3,246.82	3,246.82
60504	Macon-Baldwin County WIC Program		7,523.40	7,523.40
60507	Baldwin Co Sheriff Department		4,647.84	4,647.84
60508	Ocmulgee Drug Task Force		804.00	804.00
60550	City of Milledgeville		6,362.14	6,362.14
60551	Baldwin Co Health Dept-WIC Program		4,437.62	4,437.62
60553	Milledgeville Housing Authority		9,759.12	9,759.12
60554	Milledgeville Police Department		1,648.47	1,648.47
60555	Overview Corporation		305.28	305.28
60600	Board of Commissioners Banks County		129.00	129.00
60601	Banks Co Sheriff Department		9,983.98	9,983.98
60602	Banks Co Health Department		298.33	298.33
60603	Banks County 911		1,322.03	1,322.03
60605	Piedmont Judicial Circ/Banks County		719.89	719.89
60606	Region II Accounting DFCS - Banks Co		5,900.79	5,900.79
60651	Maysville City of			
60652	Town of Homer		1,164.00	1,164.00
60654	Maysville Volunteer Fire Department		240.00	240.00
60655	North Jackson Volunteer Fire Department		193.66	193.66
60700	Barrow County Board of Commissioners		305.50	305.50
60702	Barrow Co Sheriff Department		17,648.89	17,648.89
60703	Barrow Co 911		572.06	572.06
60704	Barrow Co Dept of Fam & Child Services		37,672.21	37,672.21
60706	Auburn, City of			
60754	City of Statham		756.00	756.00
60800	Bartow County Board of Commissioners		8,514.85	8,514.85
60802	Bartow County Health Department		1,401.49	1,401.49

**STATE OF GEORGIA
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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		
		GTA Computer Billings	GTA Telecom Billings	Grand Total
60803	Bartow Co Sheriff Department		4,486.00	4,486.00
60804	Department of Family & Children Services		38,072.64	38,072.64
60806	Bartow County EMA			
60807	City of Euharlee Police Department		5,705.28	5,705.28
60808	City of Emerson		112.17	112.17
60810	Board of Education Bartow County		29,938.29	29,938.29
60824	City of Cartersville Police Department		6,050.70	6,050.70
60852	Adairsville Police Department		5,011.23	5,011.23
60900	Board of Commissioners Ben Hill County		53,089.11	53,089.11
60901	Fitzgerald Water Light & Bond Commission		22,436.75	22,436.75
60902	Ben Hill Co. Sheriff Department		9,112.47	9,112.47
60904	Ben Hill County Health Dept		3,569.09	3,569.09
60905	Ben Hill County Mental Health		6,939.08	6,939.08
60906	Department of Family and Child Services		23,472.29	23,472.29
60910	Ben Hill Co Board of Education		10,482.04	10,482.04
60950	City of Fitzgerald		29,059.25	29,059.25
61001	Board of Commissioners Berrien County		5,107.65	5,107.65
61002	Berrien County Library		809.17	809.17
61004	Department of Family and Child Services		10,780.83	10,780.83
61051	Nashville Police Department		6,151.62	6,151.62
61100	Board of Commissioner Bibb County		612.00	612.00
61101	Middle Georgia Regional		26,994.23	26,994.23
61102	Department of Family and Child Services		164,986.12	164,986.12
61103	Macon-Bibb County Health Dept		822.48	822.48
61104	Bibb County Superior Court		2,052.00	2,052.00
61105	North Central Health District		7,540.67	7,540.67
61106	Bibb Co Extension Office		1,435.32	1,435.32
61108	River Edge Behavioral Health Center		135,229.54	135,229.54
61110	Board of Education Bibb County		31,812.00	31,812.00
61111	Bibb County Sheriff Office		8,279.72	8,279.72
61113	Middle Georgia Consortium		6,585.56	6,585.56
61120	Middle GA Regional Library		84.00	84.00
61150	Macon Municipal Court		8,175.25	8,175.25
61151	Macon Housing Authority			

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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
61152	GA Farm Bureau Inc			
61156	Macon Childrens Medical Svcs Prog		4,055.58	4,055.58
61200	Board of Commissioners Bleckley County		648.00	648.00
61202	Bleckley County Department of Family and		8,114.04	8,114.04
61203	Bleckley Co Sheriff Department		4,107.44	4,107.44
61204	Bleckley Co Memorial Hospital		1,680.00	1,680.00
61205	Middle GA Wilderness Institute			
61210	Board of Education Bleckley County		375.58	375.58
61250	City of Cochran		332.38	332.38
61251	Cochran Bleckley Resource		1,403.14	1,403.14
61301	Department of Family & Children Service		11,488.60	11,488.60
61304	Brantley County Emergency Operations		581.63	581.63
61310	Brantley County Board of Education		(3.14)	(3.14)
61350	Nahunta City of			
61351	Hoboken City of		79.67	79.67
61400	Board of Commissioners Brooks County		1,476.96	1,476.96
61412	Department of Family & Children Services		16,098.88	16,098.88
61500	Board of Commissioners Bryan County		720.00	720.00
61501	Liberty County		168.00	168.00
61502	Department of Family & Children Services		13,705.43	13,705.43
61504	Department of Health Bryan County		1,373.40	1,373.40
61505	Bryan County Tax Commissioner			
61510	Bryan County School District		1,344.00	1,344.00
61551	Pembroke Police Department/Accts Pyl			
61552	City of Richmond Hill		2,577.01	2,577.01
61553	Pembroke Fire Dept/Accts Payable			
61600	Bulloch County Board of Commissioners		1,891.44	1,891.44
61606	Bulloch County Sheriff Department		7,317.22	7,317.22
61607	Bulloch County Tax Commissioner			
61608	Department of Family & Children Services		25,786.01	25,786.01
61609	Bulloch County Health Department		1,762.36	1,762.36
61613	Bulloch County Correctional Institute		1,835.64	1,835.64
61651	Statesboro Police Department		3,897.00	3,897.00
61654	Statesboro District Attorney			

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FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		
		GTA Computer Billings	GTA Telecom Billings	Grand Total
61700	Board of Commissioners Burke County		480.00	480.00
61702	Department of Family & Children Services		15,713.72	15,713.72
61704	Burke County Health Department			
61750	Waynesboro Police Department		3,569.18	3,569.18
61801	Butts Co Dept of Family & Children Svcs		11,866.60	11,866.60
61802	Butts County Sheriff Department		8,722.91	8,722.91
61803	Butts County Health Department		2,596.67	2,596.67
61805	Butts County District Attorney		4,019.94	4,019.94
61810	Board of Education Butts County		20,039.08	20,039.08
61851	Jackson Police Department		3,616.46	3,616.46
61900	Board of Commissioners Calhoun County		3,429.67	3,429.67
61901	Calhoun County Department of Family and		3,811.83	3,811.83
61902	Calhoun County Sheriff Department		145.85	145.85
61903	Calhoun County Health Department		84.00	84.00
61950	Edison City of		1,560.00	1,560.00
62003	Camden County Sheriff Department			
62004	Department of Family and Children		27,359.78	27,359.78
62101	Department of Family & Children Services		5,527.52	5,527.52
62102	Candler County Sheriff Department		5,626.29	5,626.29
62104	Board of Commissioners Candler County		904.56	904.56
62201	Carroll County Department of Family &		35,595.07	35,595.07
62203	Carroll County Health Department		12,536.98	12,536.98
62204	Board of Commissioners Carroll County		10,336.71	10,336.71
62208	Carroll County Training Center		3,320.25	3,320.25
62210	Carroll County Board Of Education		(41.33)	(41.33)
62212	Carroll County 911		4,773.96	4,773.96
62220	West Georgia Regional Library		1,878.51	1,878.51
62251	City of Temple		216.25	216.25
62254	City of Bremen Police Department		6,862.46	6,862.46
62255	City of Carrollton Police Department		5,741.40	5,741.40
62301	Department of Family & Children Services		44,226.19	44,226.19
62303	Catoosa County Sheriff Department		7,408.32	7,408.32
62352	Fort Oglethorpe Police Dept			
62400	Board of Commissioners Charlton County		84.00	84.00

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Sum of FY06 JUL-JUN Bill To	Name	Service Type		
		GTA Computer Billings	GTA Telecom Billings	Grand Total
62402	Charlton County Sheriff Department		5,132.34	5,132.34
62403	Charlton Co Dept of Fam & Child Service		10,450.29	10,450.29
62404	Southeast Georgia Consolidated		420.00	420.00
62410	Charlton County Board Of Education			
62500	Henderson Golf Course		6,096.83	6,096.83
62501	Chatham County I C S Department		26,751.71	26,751.71
62502	Department of Family & Children Services		140,415.98	140,415.98
62503	Chatham County Health Department		126,286.67	126,286.67
62504	Chatham Co Sheriff Department		9,261.29	9,261.29
62506	City of Savannah Chatham Metropolitan		120.00	120.00
62508	Chatham County Child Support		420.00	420.00
62509	Chatham Emergency Mgt Ag/Civil Defense		745.13	745.13
62510	Board of Education Chatham County		84.00	84.00
62512	Chatham County Public Works		1,464.00	1,464.00
62513	Chatham County Emergency		59.67	59.67
62514	Memorial Health University Medical Cntr		13,053.02	13,053.02
62515	Chatham County-DA Office		876.00	876.00
62520	Live Oak Public Libraries		6,842.37	6,842.37
62521	Chatham County Recreation Dept		1,553.28	1,553.28
62523	Savannah Homeless Authority		3,924.56	3,924.56
62524	Savannah Area Behavioral Health		31,830.94	31,830.94
62525	Savannah / Chatham Co		5,497.53	5,497.53
62551	City of Savannah		410,204.45	410,204.45
62552	Savannah Airport Commission		33,399.74	33,399.74
62554	Savannah Information Services		8,657.06	8,657.06
62555	City of Pooler		5,511.32	5,511.32
62556	Port Wentworth Police Department			
62557	Town of Thunderbolt		1,357.40	1,357.40
62559	City of Tybee Island		1,977.50	1,977.50
62563	City of Bloomingdale		1,020.00	1,020.00
62566	Garden City Public Works		101.73	101.73
62567	Georgia Historical Society		3,004.68	3,004.68
62601	Department of Children & Family Services		7,246.70	7,246.70
62602	Department of Health Chattahoochee		665.54	665.54

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Sum of FY06 JUL-JUN Bill To	Name	Service Type		
		GTA Computer Billings	GTA Telecom Billings	Grand Total
62603	Chattahoochee Co Emergeny Mgt Agency		120.00	120.00
62700	Chattooga County Government		27,250.57	27,250.57
62701	Chattooga Co EMA		3,650.10	3,650.10
62702	Department of Family & Children Services		5,857.73	5,857.73
62703	Chattooga County Health Department		799.81	799.81
62704	Chattooga County Sheriffs Department		3,165.29	3,165.29
62751	Trion Police Department			
62752	Gore Fire Department		720.00	720.00
62803	Cherokee Sheriff Office		2,641.44	2,641.44
62804	Deparment of Family & Children Services		46,965.76	46,965.76
62806	Cherokee Co 911/Finance Department		12,719.88	12,719.88
62810	Board of Education Cherokee County		11,216.04	11,216.04
62852	Canton Police Department		5,872.21	5,872.21
62853	Cherokee Woodstock Police Dept		666.31	666.31
62855	Woodstock Public Library		-	-
62902	Clarke County Health Department		41,809.73	41,809.73
62903	Clarke Co Sheriff Department			
62906	Clarke Co EMS		3,490.37	3,490.37
62908	Northeast Health District		53,303.57	53,303.57
62909	Department of Family & Child Services		67,499.91	67,499.91
62911	Community Care Services Program		2,543.17	2,543.17
62916	Northeast Georgia Regional		13,920.52	13,920.52
62918	Athens Clarke County Info Systems		10,837.03	10,837.03
62951	Western Judicial/DA's Office			
62954	Athens Police Department		2,408.37	2,408.37
62955	City of Winterville		186.66	186.66
63000	Board of Commissioners Clay County		2,017.20	2,017.20
63002	Clay Co Health Department		603.00	603.00
63003	Department of Family & Children Services		6,844.61	6,844.61
63101	Department of Health Clayton County		2,707.20	2,707.20
63103	Clayton Mental Retardation Substance		7,019.33	7,019.33
63106	Department of Family & Children Services		111,973.41	111,973.41
63107	Clayton Co Communications		3,024.11	3,024.11
63110	Clayton Co Board Of Education/Bkkpg		19,543.13	19,543.13

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Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
63114	Clayton County Computer Center		11,206.49	11,206.49
63155	City Of Morrow			
63163	City of Forest Park Fire & Emergency		120.00	120.00
63202	Clinch County Sheriff Department		1,240.71	1,240.71
63203	Department of Children & Family		8,303.33	8,303.33
63250	City of Homerville		252.00	252.00
63300	Board of Commissioners Cobb County		204.00	204.00
63302	Cobb Co Sheriff Department/Acctg		13,379.64	13,379.64
63305	Cobb Co Dept of Fam & Child Services		120,343.51	120,343.51
63306	Cobb Co Data Processing		7,800.00	7,800.00
63307	Cobb Co. Finance Department			
63309	No Central Ga Law Enforcement Acad		2,820.73	2,820.73
63312	Marietta Police Department		4,298.85	4,298.85
63318	Cobb Co School District /Denise LaRosa		5,737.33	5,737.33
63319	Wellstar Health System			
63351	Kennesaw Police Department			
63352	City of Powder Springs		4,961.65	4,961.65
63355	Smyrna Police Dept		6,081.65	6,081.65
63358	City of Acworth Police Department		7,189.72	7,189.72
63363	City of Marietta		6,577.85	6,577.85
63400	Board of Commissioners Coffee County		120.00	120.00
63402	Coffee Co Health Department		9,049.21	9,049.21
63404	Department of Family & Children		26,428.74	26,428.74
63405	Coffee Co Extension Services		882.42	882.42
63408	Coffee Regional Medical Center		306.32	306.32
63420	Satilla Regional Library System		312.47	312.47
63500	Board of Commissioners Colquitt County		-	-
63501	Colquitt Co Sheriff Department		3,499.20	3,499.20
63502	Department of Family Children		44,367.67	44,367.67
63503	Colquitt County Health Department		5,285.72	5,285.72
63555	Green Oaks Center		1,864.72	1,864.72
63556	Moultrie Police Department		3,752.26	3,752.26
63600	Columbia Co Board of Commissioners		6,219.85	6,219.85
63602	Columbia Co Dept of Fam & Child Service		22,827.24	22,827.24

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Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
63603	Columbia Co Sheriff Department		9,033.91	9,033.91
63610	Columbia Co Board of Education			
63700	Board of Commissioners Cook County		1,877.21	1,877.21
63701	Department of Children & Family		13,935.37	13,935.37
63702	Cook County Sheriff Department		8,302.56	8,302.56
63703	Cook Co Health Dept		1,518.56	1,518.56
63710	Board of Education Cook County		1,230.87	1,230.87
63720	Cook County Library		800.83	800.83
63751	City of Adel Police Department		3,966.37	3,966.37
63800	Board of Commissioners Coweta County		3,475.62	3,475.62
63803	Department of Family & Children Services		40,924.12	40,924.12
63804	Coweta County Board of Health		8,412.95	8,412.95
63840	Coweta Co Sheriff Department		84.11	84.11
63851	City of Newnan		6,933.30	6,933.30
63900	Board of Commissioners Crawford County		672.00	672.00
63902	Crawford Co Sheriff Office		5,937.61	5,937.61
63903	Department of Family & Children Services		14,557.72	14,557.72
63905	Crawford Co Ema		120.00	120.00
64000	Board of Commissioners Crisp County		45,134.30	45,134.30
64003	Crisp County Health Department		267.03	267.03
64004	Department of Family & Children Services		24,014.47	24,014.47
64005	Crisp Co Mental Hlth/Mental Retardation		9,891.41	9,891.41
64008	Emergency 911 of Crisp County		4,968.39	4,968.39
64010	Crisp Co School System/Accts Pyble			
64050	Cordele Fire Department		2,016.00	2,016.00
64053	City of Cordele Police Department		214.46	214.46
64101	Department of Family & Children Services		11,058.81	11,058.81
64102	Dade County Sheriff Department		5,570.71	5,570.71
64103	Dade County Health Department		288.00	288.00
64200	Dawson Co Board of Commissioners			
64201	Board of Health Dawson County		9,605.88	9,605.88
64202	Dawson Co Sheriff Department		9,101.93	9,101.93
64203	White County Appalachian Drug		720.00	720.00
64204	Department of Children & Family Services		9,837.35	9,837.35

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Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
64300	Board of Commissioners Decatur County		292.18	292.18
64301	Decatur-Seminole Svc. Ctr.		10,774.11	10,774.11
64302	Decatur County Health Department		1,007.84	1,007.84
64303	Department of Family & Children Services		19,080.16	19,080.16
64310	Board of Education Decatur County		44,628.73	44,628.73
64320	Southwest Georgia Regional Library		2,082.15	2,082.15
64400	Dekalb County Tax Commissioner		44.00	44.00
64403	Board of Health Dekalb County		399.81	399.81
64406	Georgia Cooperative For The Blind		10,323.28	10,323.28
64407	Dekalb County Department of Family and		252,861.61	252,861.61
64409	Dekalb Co. Information Services		1,947.71	1,947.71
64410	Board of Education Dekalb County		80,662.78	80,662.78
64425	Dunwoody Medical Center / Pt. Access		1,469.44	1,469.44
64426	Dekalb County Police Department		40,978.65	40,978.65
64427	Dekalb Co Sheriffs Department		7,209.84	7,209.84
64451	City of Chamblee Police Department		20,539.13	20,539.13
64453	City of Clarkston		5,028.92	5,028.92
64457	City of Stone Mountain Police Department		5,705.28	5,705.28
64458	City of Decatur		1,848.00	1,848.00
64459	City of Doraville		7,649.35	7,649.35
64460	Department of Interior National Park		2,951.59	2,951.59
64465	Decatur-Department Of Public Safety		8,004.60	8,004.60
64468	Avondale Police Dept		369.17	369.17
64500	Board of Commissioners Dodge County		339.86	339.86
64502	Oconee Judicial Circuit-DAs Office		1,200.00	1,200.00
64503	Dodge County Department of Family and		12,354.94	12,354.94
64504	Dodge Co Mental Retardation Service Ctr		831.84	831.84
64507	Dodge Co Hospital		-	-
64510	Dodge Co Board of Education		325.80	325.80
64600	Board of Commissioners Dooly County		3,632.50	3,632.50
64601	Department of Family & Children Services		9,094.92	9,094.92
64602	Dooly County Health Department		4,003.94	4,003.94
64603	Dooly Co Probate Court		1,547.04	1,547.04
64605	Dooly County Justice Center		477.63	477.63

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Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
64610	Dooly Co Schools		1,565.19	1,565.19
64651	Vienna Police Department		1,840.46	1,840.46
64700	Dougherty County Commissioner of Roads		43,705.73	43,705.73
64702	SW Health District		7,315.60	7,315.60
64704	Department of Family & Children Services		108,676.83	108,676.83
64705	Dougherty County Health Department		59,447.70	59,447.70
64706	Georgia Federal State Inspection		3,598.90	3,598.90
64708	Dougherty County Sheriff Department		3,182.40	3,182.40
64709	Dougherty Co Board of Health		62,403.27	62,403.27
64710	Board of Education Dougherty County		4,548.13	4,548.13
64720	Dougherty County Public Library		262.80	262.80
64750	City of Albany		79,648.51	79,648.51
64751	Southwest Health District 8 Unit 2		1,595.09	1,595.09
64752	Keep Albany Dougherty Beautiful		1,275.16	1,275.16
64753	Planning & Community Development		17,466.73	17,466.73
64754	Albany-Dougherty Inner City Auth.		2,030.39	2,030.39
64755	Albany Dougherty Drug Unit		4,672.46	4,672.46
64756	Genetics Program District Health		821.48	821.48
64758	Albany Area Mental Health		7,263.97	7,263.97
64759	Albany Police Dept		4,059.93	4,059.93
64760	Nutrition Services Office		5,681.57	5,681.57
64800	Douglas County Board Of Commissioners		1,244.86	1,244.86
64801	Douglas Co Senior Citizens		6,075.21	6,075.21
64802	Department of Family & Children		112,153.36	112,153.36
64803	Douglas Co Health Department		50.37	50.37
64806	Douglas Co 911		5,640.92	5,640.92
64807	Douglas Co Sheriffs Department		6,189.19	6,189.19
64810	Douglas County Board of Education		43,806.80	43,806.80
64850	City of Douglasville		1,729.32	1,729.32
64902	Department of Family & Children		24,355.62	24,355.62
64903	Department of Public Safety Early County		5,910.24	5,910.24
65000	Board Of Commissioners Echols County		84.00	84.00
65001	Echols Co Dept of Fam & Child Services		8,416.92	8,416.92
65002	Echols Co Health Dept		1,043.40	1,043.40

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		
		GTA Computer Billings	GTA Telecom Billings	Grand Total
65100	Board of Commissioners Effingham County		480.00	480.00
65101	Effingham Co. Probate Court		1,453.14	1,453.14
65102	Gateway Behavioral Health Services		8,700.74	8,700.74
65103	Department of Family & Children Services		15,415.06	15,415.06
65108	Effingham County Health Department		1,050.08	1,050.08
65110	Effingham Co Board of Education		246.71	246.71
65112	Effingham Co Sheriffs Department		7,672.20	7,672.20
65150	City of Rincon		5,708.12	5,708.12
65151	City of Springfield		84.00	84.00
65152	City of Guyton Volunteer Fire Department		992.70	992.70
65200	Board of Commissioners Elbert County		7,994.79	7,994.79
65201	Department of Family & Children Services		21,790.36	21,790.36
65202	Elbert Co. Sheriff's Department		622.75	622.75
65205	Northern Judicial Circuit Probation Off			
65251	City of Elberton		5,924.98	5,924.98
65300	Board of Commissioners Emanuel County		1,080.83	1,080.83
65302	Middle Judicial Circuit District Atty		1,532.31	1,532.31
65303	Emanuel Co Extension Services		459.35	459.35
65304	Emanuel County Department of Family and		21,912.18	21,912.18
65305	Emanuel County Health Department		733.81	733.81
65306	Alchol & Drug Council of Emanuel County		365.16	365.16
65308	Emanuel Co Sheriffs Department		1,128.00	1,128.00
65310	Board of Education Emanuel County		336.00	336.00
65350	City of Swainsboro		642.55	642.55
65352	Swainsboro Recreation Dept City of			
65401	Department of Family & Children Services		4,076.61	4,076.61
65403	Board of Commissioners Evans County		84.00	84.00
65404	Emergency Management Agency of Evans		397.17	397.17
65405	Evans Co Probate Court		120.00	120.00
65450	Claxton City of		744.00	744.00
65451	Claxton Police Department		1,692.00	1,692.00
65452	Hagan City of		212.79	212.79
65500	Board of Commissioners Fannin County		4,140.83	4,140.83
65501	Emergency Management Agency Fannin Co		1,562.80	1,562.80

**STATE OF GEORGIA
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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
65502	Department of Family & Children Services		4,698.61	4,698.61
65510	Fannin Co Board of Education.		240.00	240.00
65600	Fayette Co Board of Commissioners		3,848.40	3,848.40
65603	Peachtree City Police Department		6,050.65	6,050.65
65604	Department of Family & Children		19,640.92	19,640.92
65605	Fayette Counseling Center		1,386.36	1,386.36
65606	Fayette Co Health Department		303.38	303.38
65610	Board of Education Fayette County		5,385.14	5,385.14
65651	City of Tyrone Police Department		5,422.77	5,422.77
65653	City of Fayetteville Police Department		7,487.40	7,487.40
65700	Board of Commissioners Floyd County		6,871.87	6,871.87
65703	Floyd Co Co-Op Extension Services		2,012.44	2,012.44
65704	Northwest GA Psychoeducation Ctr		730.60	730.60
65705	Region 1 Acct/Floyd County DFCS		59,620.71	59,620.71
65706	Georgia Judicial Administrative		2,665.76	2,665.76
65707	Floyd County Police Department		5,041.21	5,041.21
65708	District 1-1 Public Health		5,473.57	5,473.57
65717	Floyd County Sheriffs Reserve		9,662.61	9,662.61
65718	Etowah Georgia Youth Science		525.94	525.94
65719	Floyd Co Water Dept		558.37	558.37
65722	Department of Health Floyd County		16,202.21	16,202.21
65724	Coosa Valley Regional Development		12,536.39	12,536.39
65725	Floyd County Sheriffs Reserve		318.64	318.64
65726	Northwest Georgia Regional Hospital		278.83	278.83
65727	NW GA Regional Hospital		90,247.08	90,247.08
65728	Floyd Co Board of Health		1,982.22	1,982.22
65730	Childrens Medical Service		646.62	646.62
65750	City of Rome		1,780.52	1,780.52
65751	EMS Project / Rome		1,725.72	1,725.72
65752	Women Infants & Children		1,814.90	1,814.90
65753	City of Rome Police Department		5,877.09	5,877.09
65756	Department of Health Paulding County		1,497.96	1,497.96
65757	Rome/Early Intervention-Bcw		4,626.47	4,626.47
65758	Rome Floyd Metro Task Force		804.00	804.00

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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
65760	Floyd County E-911 Center		477.00	477.00
65761	Floyd County Board of Health Teen Center		3,225.86	3,225.86
65763	Hicare Program Health Ins Counseling		3,300.13	3,300.13
65766	Rome Judicial Circuit		941.28	941.28
65768	Community Care Services Program		22,031.07	22,031.07
65800	Board of Commissioners Forsyth County		155.18	155.18
65801	Department of Health Forsyth County		10,778.46	10,778.46
65803	Forsyth County Sheriff's Office		6,369.08	6,369.08
65804	Department of Family & Children Services		21,584.22	21,584.22
65805	Forsyth Co Information Tech		373.02	373.02
65850	City of Cumming Police Department		2,697.56	2,697.56
65900	Franklin County		2,755.32	2,755.32
65901	Franklin County Board of Health		1,056.00	1,056.00
65902	Franklin Co Dept of Fam & Child Service		12,043.27	12,043.27
65904	Franklin Co Sheriffs Department		2,289.84	2,289.84
65905	Franklin County Recreation Dept			
65910	Board of Education Franklin County		115.33	115.33
66000	Fulton Co Government		1,485.60	1,485.60
66003	Department of Family & Children Services		582,908.18	582,908.18
66005	Fulton Co House Delegation		603.60	603.60
66006	Fulton Co. Senate Delegation		262.80	262.80
66007	Fulton County Police Department		2,130.72	2,130.72
66008	Fulton County District Attorney's Office		252.00	252.00
66010	Board of Education Fulton County		11,082.97	11,082.97
66011	Fulton Co Sheriff Department		7,083.84	7,083.84
66012	Fulton Co Government Data Processing		2,888.16	2,888.16
66013	Statewide Right F/T Start Medicaid Prog		118,414.83	118,414.83
66015	Fulton Co Juvenile Ct			
66021	Georgia Statewide RESA Network			
66054	Atlanta City of Fire Department		3,690.97	3,690.97
66055	Department of Community Health/Acctg		10,426.30	10,426.30
66056	Department of Human Resources		4,204.83	4,204.83
66057	Hapeville Police Department		2,942.77	2,942.77
66058	City of Palmetto Police Department		5,200.90	5,200.90

**STATE OF GEORGIA
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FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		
		GTA Computer Billings	GTA Telecom Billings	Grand Total
66059	City of Roswell Police Department		39,025.64	39,025.64
66062	City of Atlanta Dept of Information Tech		70,324.62	70,324.62
66063	City of Hapeville		5,112.00	5,112.00
66064	City of Atlanta Aviation		1,125.00	1,125.00
66066	East Point Police Department		9,953.02	9,953.02
66067	City of Atlanta Board of Education			
66068	Atlanta City of Office of Corrections		2,075.77	2,075.77
66069	College Park Police Department		9,998.40	9,998.40
66071	Alpharetta Police Department		6,684.06	6,684.06
66073	Fairburn City of / Accts Payable		16,453.87	16,453.87
66075	Ga Drugs & Narcotics Agency		6,485.28	6,485.28
66076	Drug Enforcement Administration - ATL		1,390.79	1,390.79
66079	Roswell, City Of		11,417.66	11,417.66
66081	Fulton Co Emergency/ Communication		10,608.24	10,608.24
66083	City of Union City		609.51	609.51
66085	City of Sandy Springs		1,533.21	1,533.21
66100	Gilmer County Board of Commissioners		496.50	496.50
66101	Department of Family & Children Services		7,490.23	7,490.23
66102	Appalachian Judicial Circuit-Dist Atty		34.53	34.53
66103	Gilmer Co E911		1,386.50	1,386.50
66104	Gilmer Co Sheriff Department		3,284.83	3,284.83
66106	Coosa Valley Center			
66107	Gilmer County Magistrate Court		168.00	168.00
66108	Appalachian Juvenile Court		120.00	120.00
66150	City Of ElIJay		293.35	293.35
66151	East Ellijay Police Department City of		431.65	431.65
66200	GlascocK Co Board of Commissioners		612.00	612.00
66202	Region VII Accounting /GlascocK Co DFCS		6,152.42	6,152.42
66300	Board of Commissioners Glynn County		13,605.58	13,605.58
66302	Department of Family & Children Services		39,177.40	39,177.40
66305	Department of Health Glynn County		935.02	935.02
66306	Glynn Co Bd of Elections & Registration			
66308	SE GAReg Medical Center Police Dept		2,534.07	2,534.07
66310	Glynn Co School System/Accts Pybl		8,479.20	8,479.20

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FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
66352	Brunswick Judicial Circuit/DA's Office		(36.00)	(36.00)
66353	Gateway Behavioral Health Services		345.40	345.40
66400	Gordon County 911		(260.00)	(260.00)
66403	Department of Family & Children Services		20,668.77	20,668.77
66404	Gordon Co Sheriffs Department		5,409.17	5,409.17
66405	Gordon Co EMA		(20.77)	(20.77)
66406	Department of Health Gordon County		5,438.97	5,438.97
66407	Gordon Co Juvenile Court Services			
66452	Calhoun-Gordon County Library		2,134.41	2,134.41
66454	Town of Resaca		3,974.92	3,974.92
66455	Calhoun Fire Department		2,760.00	2,760.00
66456	City of Fairmount Police Department		39.34	39.34
66500	Board of Commissioners Grady County		120.00	120.00
66502	Department of Family & Children Services		11,697.45	11,697.45
66503	Department of Health Grady County		252.00	252.00
66600	Board of Commissioners Greene County		4,117.56	4,117.56
66601	Greene Co Registrar			
66602	Greene Co Dept of Fam & Child Services		5,117.38	5,117.38
66604	Greene County Probate Court		226.11	226.11
66606	Department of Health Greene County		7,967.10	7,967.10
66608	Greene Co Coroner		444.00	444.00
66610	Greene Co Board of Education			
66650	City of Union Point		1,986.14	1,986.14
66652	Greensboro Police Department		49.98	49.98
66654	City of Greensboro Municipal Court		3,059.81	3,059.81
66701	Gwinnett Co Dept of Fam & Child Service		-	-
66704	Gwinnett Co Sheriffs Dept		13,323.84	13,323.84
66706	Gwinnett Co Health Department		123,091.85	123,091.85
66707	Gwinnett Co Police Department		17,240.91	17,240.91
66710	Gwinnett Co Board of Education		47,105.24	47,105.24
66712	Trickum Middle School			
66752	Lawrenceville Police Department		847.37	847.37
66753	City of Lilburn Police Department		5,118.83	5,118.83
66755	City of Norcross		7,382.72	7,382.72

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FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
66756	City of Snellville		4,732.76	4,732.76
66757	City of Suwanee Police Department		6,710.52	6,710.52
66758	Duluth Police Department		1,565.18	1,565.18
66800	Board of Commissioners Habersham County		4,746.86	4,746.86
66801	Department of Health Habersham County		12,205.94	12,205.94
66802	Department of Family & Children Services		9,394.08	9,394.08
66803	Habersham County EMA Volunteers		12,712.04	12,712.04
66804	Habersham Co Sheriffs Department		4,774.16	4,774.16
66805	Habersham Co EMA		378.65	378.65
66806	Northeast GA Narcotic Task Force		855.05	855.05
66809	Habersham Hospital EMS/Ambulance		4,200.00	4,200.00
66810	Board of Education Habersham County		672.00	672.00
66820	Northeast GA Regional Library			
66850	Cornelia City of		347.34	347.34
66852	Demorest Fire Department		1,440.00	1,440.00
66854	City of Cornelia PD		1,461.50	1,461.50
66856	Demorest Police Department		6,416.66	6,416.66
66857	Mt Airy, City of		6,960.36	6,960.36
66900	Board of Commissioners Hall County		19,738.20	19,738.20
66901	Hall County Superior Court Admin		84.00	84.00
66902	Hall Co Dept of Fam & Child Services		72,686.00	72,686.00
66904	Hall Co Sheriffs Department		1,102.56	1,102.56
66905	Board of Health Hall County District 2		127,150.29	127,150.29
66906	GA Mountains Regional Development Center		9,296.63	9,296.63
66908	Office of Dispute Resolution		2,386.60	2,386.60
66951	Community Service Center		621.80	621.80
66952	Rehabilitation Industries of Northeast		721.14	721.14
66954	City of Gainesville Police Department		4,981.21	4,981.21
67000	Board of Commissioners Hancock County		4,333.83	4,333.83
67001	Department of Family & Children Services		9,605.11	9,605.11
67002	Hancock County Health Department		120.00	120.00
67003	Hancock County Sheriffs Department		18,448.37	18,448.37
67101	Department of Family & Children Services		20,014.42	20,014.42
67103	Department of Sheriff Haralson County		5,247.53	5,247.53

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FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
67104	Department of Health Haralson County			
67120	Warren P Sewell Memorial Library		3,168.46	3,168.46
67152	Tallapoosa Police Dept		1,900.18	1,900.18
67200	Board of Commissioners Harris County		744.00	744.00
67203	Department of Family & Children Services		10,621.32	10,621.32
67206	Harris Co Sheriffs Department		812.23	812.23
67208	Harris-Talbot County Mental Retardation		2,327.48	2,327.48
67210	Harris Co Board of Education			
67252	City of Waverly Hall		252.00	252.00
67300	Board of Commissioners Hart County		6,002.37	6,002.37
67301	Hart Co Health Department		1,124.77	1,124.77
67303	Department of Family & Children Services		45,037.87	45,037.87
67401	Department of Family & Children Services		27,984.90	27,984.90
67403	Department of Health Heard County		600.00	600.00
67500	Board of Commissioners Henry County		415,351.38	415,351.38
67503	Henry County Counseling Center		14,178.10	14,178.10
67504	Henry Co Bd Of Elections & Registrar		3,905.22	3,905.22
67505	Henry County Department of Family &		63,935.24	63,935.24
67506	Henry Co Police Department		1,314.08	1,314.08
67507	Henry Co Sheriffs Department		3,499.20	3,499.20
67520	Henry County Library System		58,162.84	58,162.84
67551	McDonough Mental Retardation Services		5,136.40	5,136.40
67552	City of Stockbridge		262.80	262.80
67554	Locust Grove, City of			
67555	McDonough, City of		525.96	525.96
67600	Board of Commissioners Houston County			
67601	Houston Co Board of Commissioners		4,514.74	4,514.74
67602	Middle GA Com Action Agy			
67605	Houston Co Dept of Fam & Child Services		52,553.71	52,553.71
67610	Houston Co Board of Education/Accts Py			
67611	Macon / Houston Co ODR		515.04	515.04
67652	City of Perry		922.50	922.50
67656	Warner Robbins Police Department		4,565.79	4,565.79
67700	Board of Commissioners Irwin County		1,688.85	1,688.85

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Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
67701	DHR/DFCS/ Region XI Acct /Irwin Co DFCS		13,529.95	13,529.95
67702	Irwin Co Health Dept.		697.11	697.11
67706	Irwin Co Sheriffs Office		2,853.11	2,853.11
67710	Board of Education Irwin County		1,074.21	1,074.21
67720	Irwin County Library		316.24	316.24
67800	Board of Commissioners Jackson County		1,606.52	1,606.52
67802	Department of Family & Children Services		23,452.86	23,452.86
67804	Department of Health Jackson County		378.00	378.00
67805	Jackson County Sheriff Department		8,037.43	8,037.43
67806	Jackson Co 911		7,637.71	7,637.71
67807	Piedmont Judicial Circuit/Jackson Co		100.30	100.30
67808	Drug Task Force (MANS)		1,006.70	1,006.70
67809	Jackson County Water & Sewage		288.00	288.00
67851	Jefferson Police Department		2,400.00	2,400.00
67853	Commerce Administrative Svcs		1,281.67	1,281.67
67854	City of Arcade		1,174.02	1,174.02
67856	City of Commerce		444.00	444.00
67859	Pendergrass, City of		120.00	120.00
67900	Board of Commissioners Jasper Commission		2,819.56	2,819.56
67901	Jasper County Joint 911			
67902	Jasper County DFCS		11,504.40	11,504.40
67903	Jasper Co Health Department		4,868.98	4,868.98
67906	Jasper Co Fire Dept		120.00	120.00
67950	City of Monticello			
67951	Monticello Police Department		2,965.29	2,965.29
68002	Jeff Davis County Department of Family &		10,564.12	10,564.12
68010	Jeff Davis Co Board of Education		522.53	522.53
68051	Hazlehurst Police Department		2,971.91	2,971.91
68052	Jeff Davis/Hazlehurst E911		49.24	49.24
68100	Board of Commissioners Jefferson County		822.48	822.48
68102	Jefferson Co Dept of Fam & Child Svc		23,244.79	23,244.79
68103	Jefferson Co Health Department		1,461.76	1,461.76
68104	Jefferson Co 911		3,959.85	3,959.85
68110	Jefferson Co Board of Education		4,736.38	4,736.38

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Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
68112	Jefferson Hospital Physicians Health		1,788.00	1,788.00
68151	City of Wrens Police Department		2,655.16	2,655.16
68152	City of Wadley		372.00	372.00
68202	Department of Family & Children Services		7,246.01	7,246.01
68204	Jenkins Co Health Department		504.00	504.00
68210	Board of Education Jenkins County		1,080.00	1,080.00
68300	Board of Commissioners Johnson County		360.00	360.00
68301	Johnson Co Dept of Fam & Child Services		9,197.09	9,197.09
68303	Johnson Co Mental Retardation Svc Ctr		1,478.66	1,478.66
68351	City of Wrightsville Police Department		1,404.00	1,404.00
68400	Board of Commissioners Jones County		120.00	120.00
68403	Department of Family & Children Services		19,231.86	19,231.86
68404	Jones County Sheriff Department		11,250.18	11,250.18
68405	Ocmulgee Judicial Circuit-DAs Office		1,440.00	1,440.00
68500	Board of Commissioners Lamar County		27,674.31	27,674.31
68501	Lamar Co. DFACS		11,071.65	11,071.65
68502	Department of Health Lamar County		514.80	514.80
68504	Chamber of Commerce Lamar County		820.93	820.93
68505	The Barnesville-Lamar County Livestock		301.33	301.33
68506	Lamar County Board of Education		15,260.15	15,260.15
68507	Lamar County Activity Center		853.49	853.49
68550	City of Barnesville		1,932.00	1,932.00
68601	Department of Family & Children Services		12,452.73	12,452.73
68602	Lanier Co Health Department		681.00	681.00
68652	So Ga Drug Task Force			
68702	Department of Family & Children Services		40,369.53	40,369.53
68705	Laurens Co. 911		6,426.60	6,426.60
68706	Community Service Board of Middle GA		1,078.34	1,078.34
68707	South Central Health District		38,485.43	38,485.43
68708	Community Mental Health Center		960.76	960.76
68709	Community Mental Health - Dublin		43,622.46	43,622.46
68711	Eastman Mental Health Clinic		6,038.03	6,038.03
68751	Dublin Campus/Middle Ga College		14,795.12	14,795.12
68752	Dublin Police Department		3,432.96	3,432.96

**STATE OF GEORGIA
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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		
		GTA Computer Billings	GTA Telecom Billings	Grand Total
68801	Lee Co Dept of Fam & Child Services		11,559.73	11,559.73
68802	Lee Co Health Department		3,499.29	3,499.29
68803	Lee Co Sheriffs Department		7,699.97	7,699.97
68810	Board of Education Lee County		84.00	84.00
68851	City of Smithville		252.00	252.00
68900	Board of Commissioners Liberty County		1,154.00	1,154.00
68903	Liberty Co. Board of Elections&Registral		1,627.68	1,627.68
68904	Department of Family &Children Services		69,136.12	69,136.12
68906	Liberty County Sheriffs Department			
68910	Board of Education Liberty County			
68950	City of Hinesville		3,884.40	3,884.40
68952	Liberty-Hinesville EMA			
68953	Midway City of		564.00	564.00
68954	Hinesville-District Attorneys Office		1,952.76	1,952.76
69000	Lincoln Co Board of Commissioners		3,003.15	3,003.15
69001	Department of Family & Children Services		4,196.38	4,196.38
69002	Lincoln Co EMA		3,204.00	3,204.00
69003	Lincoln Co Health Department		2,311.95	2,311.95
69004	Lincoln County Sheriff's Office		7,044.40	7,044.40
69005	Lincoln Co Superior Court		888.00	888.00
69010	Board of Education Lincoln County		84.00	84.00
69050	City of Lincolnnton		1,320.00	1,320.00
69101	Department of Health Long County		669.00	669.00
69102	Long Co Sheriffs Department		(1,743.50)	(1,743.50)
69103	Department of Family & Children Services		8,620.51	8,620.51
69104	Ludowici Police Dept		1,787.91	1,787.91
69201	Lowndes Co Extension Services		462.09	462.09
69202	Behaviorial Health Services of South GA		79,940.10	79,940.10
69203	Department of Family & Children Services		55,233.64	55,233.64
69204	Lowndes Co Health Department		38,516.63	38,516.63
69205	Lowndes Co Sheriff Department		4,399.05	4,399.05
69207	Lowndes Co 911		13,289.53	13,289.53
69208	South GA Regional Development Center		13,970.02	13,970.02
69210	Board of Education Lowndes County		29,440.83	29,440.83

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FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
69211	Children 1st		2,728.46	2,728.46
69250	City of Valdosta			
69252	Lowndes Co Brd of Elect & Regist		3,963.48	3,963.48
69253	Valdosta Police Department		3,150.94	3,150.94
69257	Valdosta Childrens Medical Services Prog		10,131.58	10,131.58
69258	Early Intervention Program		2,971.76	2,971.76
69301	Department of Health Lumpkin County		8,729.76	8,729.76
69302	Department of Family & Children Services		15,472.35	15,472.35
69303	Lumpkin County EMS			
69304	Lumpkin Co Extension Service		419.05	419.05
69306	Lumpkin Co Sheriffs Department		8,441.69	8,441.69
69307	Enotah Judicial Circuit- DAs Office		960.00	960.00
69400	Macon Co Board of Commissioners		733.18	733.18
69402	Department of Family & Children Services		21,928.90	21,928.90
69403	Macon Co Health Dept		305.28	305.28
69404	West Central Georgia Community Action		2,181.57	2,181.57
69452	Montezuma City of		279.92	279.92
69454	City of Montezuma		164.66	164.66
69456	City of Marshallville		240.00	240.00
69500	Board of Commissioners Madison County		9,678.49	9,678.49
69501	Department of Health Madison County		168.00	168.00
69502	Department of Family & Children Services		12,098.18	12,098.18
69551	City of Colbert		204.00	204.00
69552	Shiloh County Volunteer Fire Department		120.00	120.00
69553	Danielsville, City of			
69600	Marion Co Board of Commissioners		112.25	112.25
69601	Marion Co EMS		(30.91)	(30.91)
69602	Department of Family & Children Services		10,616.32	10,616.32
69603	Marion Co Health Department			
69604	Marion County Emergency Mgt Agency		204.00	204.00
69650	Buena Vista City of			
69700	Board of Commissioners McDuffie		2,328.40	2,328.40
69701	McDuffie Co Health Department		7,823.04	7,823.04
69703	McDuffie Co Sheriffs Office		5,417.84	5,417.84

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Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
69704	McDuffie Co Dept Of Fam & Child Service		5,666.31	5,666.31
69708	GA Tasc-Columbia/McDuffie		927.13	927.13
69709	Central Savannah River Area		536.22	536.22
69753	East Central Ga Consortium		12,212.95	12,212.95
69800	McIntosh Co Board of Commissioners			
69802	Department of Family & Children Services		18,348.17	18,348.17
69803	McIntosh County Health Dept		651.00	651.00
69810	Board Of Education McIntosh County		840.00	840.00
69850	City of Darien		720.00	720.00
69901	Meriwether County Department of Family &		19,384.17	19,384.17
69902	Meriwether Co EMS		2,686.00	2,686.00
69903	Meriwether Co Health Department		9,255.49	9,255.49
69904	Meriwether County Sheriff Department		5,757.57	5,757.57
69906	Franklin D Roosevelt Outdoor Therapeutic		7,221.63	7,221.63
69908	Meriwether Co Emergency Services E-911		5,705.28	5,705.28
69910	Board of Education Meriwether County		799.00	799.00
69950	City of Woodbury		554.33	554.33
69952	Manchester Health Department		2,550.41	2,550.41
69953	City of Manchester Accounts Payable		684.00	684.00
69955	City of Warm Springs		168.00	168.00
70000	Board of Commissioners Miller County		168.00	168.00
70001	Miller Co Dept Of Fam & Child Services		7,114.42	7,114.42
70002	Miller Co Sheriffs Department		236.11	236.11
70003	Miller Co. Health Department		84.00	84.00
70005	Miller Co EMS		723.50	723.50
70006	Miller County Emergency Mgt Agency		247.83	247.83
70100	Mitchell Co Board Of Commissioners		1,260.00	1,260.00
70101	Mitchell County Health Department		84.00	84.00
70102	Mitchell Co Dept of Fam & Child Service		24,732.68	24,732.68
70103	Mitchell Co Sheriffs Department		5,919.69	5,919.69
70106	Southwest Georgia Regional Development		5,290.53	5,290.53
70150	City of Pelham		7,606.02	7,606.02
70200	Monroe Co Board Of Commissioners		72,414.80	72,414.80
70201	Monroe Co Dept of Fam & Child Services		11,696.60	11,696.60

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Sum of FY06 JUL-JUN Bill To	Name	Service Type		
		GTA Computer Billings	GTA Telecom Billings	Grand Total
70202	Monroe County Health Department		2,716.88	2,716.88
70203	Monroe Co MH/MR Ctr		6,107.65	6,107.65
70204	Monroe County Sheriffs Department		8,538.16	8,538.16
70250	City of Forsyth		14,462.98	14,462.98
70300	Montgomery Co Board Of Commissioners		240.00	240.00
70302	Montgomery Co DFCS		9,880.24	9,880.24
70303	Montgomery Co EMA		120.00	120.00
70305	Montgomery Co Mental Retard Svc Ctr		735.64	735.64
70401	Morgan Co Dept of Fam & Child Services		13,055.29	13,055.29
70403	Morgan Co Health Department			
70404	Morgan County Sheriffs Office		383.36	383.36
70405	Morgan County 911 Center		5,163.33	5,163.33
70410	Morgan Co Brd of Education			
70450	City of Madison		877.90	877.90
70451	North High Shoals, Town of		240.00	240.00
70500	Murray Co Board of Commissioners		360.00	360.00
70502	Murray Co Dept Of Fam & Child Services		17,627.86	17,627.86
70503	Murray Co EMA			
70504	Murray County Sheriffs Department		2,649.00	2,649.00
70507	Murray County E-911		6,849.79	6,849.79
70550	Chatsworth Police Dept		7,532.40	7,532.40
70601	Muscogee County Department of Family		121,274.21	121,274.21
70602	West Central Health District		3,631.31	3,631.31
70603	Muscogee County Sheriffs Department		7,209.84	7,209.84
70605	Lower Chattahoochee Regional Develop			
70606	Enrichment Service Program		19,434.09	19,434.09
70607	District Claims Management		2,862.20	2,862.20
70610	Muscogee County School District		30,490.98	30,490.98
70660	Columbus Housing Authority		717.60	717.60
70662	Columbus City Government		5,257.05	5,257.05
70664	Columbus Police Department		4,037.16	4,037.16
70665	City of Columbus Engineering		670.00	670.00
70700	Board of Commissioners Newton County		1,560.00	1,560.00
70705	Newton County Department of Family and		43,885.64	43,885.64

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Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
70708	Covington/Newton County 911		5,642.74	5,642.74
70710	Newton County Board of Education		2,630.86	2,630.86
70801	Oconee County Department of Family		8,747.00	8,747.00
70802	Oconee County Sheriffs Department		9,807.81	9,807.81
70805	Oconee Dublin Drug Task Force		1,029.30	1,029.30
70811	Oconee Psychology Educational Program		5,020.60	5,020.60
70901	Oglethorpe County Department of Family		7,784.55	7,784.55
70903	Oglethorpe County Coroner		252.00	252.00
70905	Oglethorpe County 911		106.38	106.38
70906	Oglethorpe County Magistrate Court			
70908	Oglethorpe County Sheriff Office		1,758.60	1,758.60
70950	City of Crawford		36.39	36.39
71000	Paulding County Board of Commissioners		9,327.02	9,327.02
71002	Department of Health Paulding County		6,824.08	6,824.08
71003	Paulding County Sheriffs Department		7,209.84	7,209.84
71005	Department of Family & Children Services		27,367.21	27,367.21
71101	Peach County Department of Family and		22,294.42	22,294.42
71102	Peach County Sheriffs Department		2,342.33	2,342.33
71104	Peach County Health Department		9,401.82	9,401.82
71105	Peach County Co-Op Extnrsion Service		2,146.70	2,146.70
71150	City of Fort Valley		4,949.60	4,949.60
71153	Byron Police Department		9,015.28	9,015.28
71200	Pickens County Board of Commissioners		3,506.17	3,506.17
71203	Pickens County Department of		12,431.70	12,431.70
71204	Pickens County Emergency Management		522.83	522.83
71205	Pickens County Sheriffs Department		1,990.70	1,990.70
71206	Pickens County 911		5,637.85	5,637.85
71207	Applalachian Pretrial and Probation		240.00	240.00
71208	Appalachain Judicial / VAWA		120.00	120.00
71210	Pickens County Board Of Education		1,022.94	1,022.94
71251	City of Jasper Police Department		508.33	508.33
71300	Pierce County Board of Commissioners		130.73	130.73
71301	Pierce County Department of Family		6,539.21	6,539.21
71401	Pike County Department of Family		14,183.69	14,183.69

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Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
71402	Pike County Health Department		1,690.20	1,690.20
71451	Zebulon Police Department		(124.00)	(124.00)
71500	Polk County Board of Commissioners		2,541.51	2,541.51
71501	Polk County Department of Family and		35,688.63	35,688.63
71502	Polk County Emergency Management Agency		84.00	84.00
71503	Polk County Health Department		6,983.89	6,983.89
71504	Polk County Service Center		940.10	940.10
71506	Polk County Sheriffs Department		5,540.48	5,540.48
71507	Polk County 911		5,025.74	5,025.74
71508	Polk County Police Department		2,497.53	2,497.53
71552	Cedartown Housing Authority		452.74	452.74
71554	Cedartown Department of Family		214.46	214.46
71556	City of Aragon Police Department		5,175.86	5,175.86
71600	Pulaski County Board of Commissioners		4,315.14	4,315.14
71601	Pulaski County Department of Family and		18,722.07	18,722.07
71604	Pulaski County Mental Retardation		1,449.79	1,449.79
71651	City of Hawkinsville		1,212.00	1,212.00
71700	Putnam County Board Of Commissioners		4,452.22	4,452.22
71701	Putnam County Health Department		5,595.48	5,595.48
71702	Putnam County Department of Family		10,302.31	10,302.31
71703	Putnam County Sheriff Department		6,921.91	6,921.91
71704	Putnam Jasper Mental Retard		2,764.21	2,764.21
71705	Putnam County Rescue Unit		887.72	887.72
71751	Eatonton Police Department		4,786.82	4,786.82
71800	Board Of Commissioners Quitman County		6,372.72	6,372.72
71801	Quitman County Department of Family and		10,271.83	10,271.83
71802	Quitman County Health Department		3,689.76	3,689.76
71900	Rabun Co Board of Commissioners		168.00	168.00
71901	Rabun County Health Department		360.00	360.00
71902	Region II Accounting Department Family		10,904.59	10,904.59
71904	Rabun Co Sheriffs Department		5,204.15	5,204.15
71905	Rabun Co 911		20,369.08	20,369.08
71908	City of Sky Valley		1,200.00	1,200.00
71910	Board of Education Rabun County		1,047.98	1,047.98

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Sum of FY06 JUL-JUN Bill To	Name	Service Type		
		GTA Computer Billings	GTA Telecom Billings	Grand Total
71950	City of Clayton		3,371.55	3,371.55
71952	Mountain City Police Department		120.00	120.00
71953	Clayton Housing Authority		600.00	600.00
71956	City of Dillard Police Department		360.00	360.00
71957	Clayton Fire Department		960.00	960.00
72002	Randolph County Department of Family and		7,601.51	7,601.51
72003	Randolph Co Health Dept.		603.00	603.00
72004	Randolph Co Sheriffs Office			
72005	Southwest Georgia Regional		1,512.00	1,512.00
72007	District Attorneys-Pataula Circuit		1,791.12	1,791.12
72009	Cuthbert Police Department		6,233.99	6,233.99
72010	Randolph County Board of Education		15,906.00	15,906.00
72101	Richmond Co Dept of Fam & Child Service		128,625.56	128,625.56
72104	Richmond County Data Processing		8,770.04	8,770.04
72106	Richmond County Health Department		130,957.38	130,957.38
72107	East Central Health District			
72109	CSRA Reg Development Cntr		17,083.15	17,083.15
72110	Richmond Co Board Of Education		8,375.64	8,375.64
72111	Richmond Burke Job Training Authority		7,608.98	7,608.98
72112	Richmond Co Marshalls Department			
72114	Augusta Judicial Court Board of		1,328.02	1,328.02
72116	Planned Parenthood		168.00	168.00
72151	Augusta Mental Health		2,968.44	2,968.44
72200	Board Of Commissioners Rockdale County		265,109.75	265,109.75
72202	Rockdale County 911/Comm		5,244.40	5,244.40
72203	Rockdale County Sheriffs Department		7,209.84	7,209.84
72204	Rockdale County Department of Family		25,045.58	25,045.58
72206	East Metro Drug Enforcement Team		2,578.17	2,578.17
72208	Rockdale County District Attorney		6,690.34	6,690.34
72220	Conyers Rockdale Library System		3,154.34	3,154.34
72251	Conyers Police Dept		6,995.12	6,995.12
72301	Schley County Department of Family and		8,760.32	8,760.32
72302	Schley Co Health Dept		681.00	681.00
72401	Screven Co EMA		(7.67)	(7.67)

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Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
72402	Screven Co Sheriffs Department		(20.00)	(20.00)
72403	Screven Co Dept of Fam & Child Services		11,088.87	11,088.87
72406	Board Of Commissioners Screven County		168.00	168.00
72450	City of Sylvania			
72451	Newington Police Department			
72452	Sylvania Police Department		5,232.72	5,232.72
72453	Oliver Police Department		168.00	168.00
72500	Board Of Commissioners Seminole County		6,543.27	6,543.27
72501	Seminole County Sheriff's Department		453.42	453.42
72502	Department of Family & Children Services		14,563.04	14,563.04
72503	Seminole County Emergency		90.00	90.00
72511	Seminole County Health Department		168.00	168.00
72602	Spalding County Department of Family &		44,991.34	44,991.34
72604	Spalding Co Sheriffs Dept Fin Off		10,201.56	10,201.56
72605	Spalding County Health Department		7,876.13	7,876.13
72607	West Central Private Ind Council			
72620	Flint River Regional Library		1,763.70	1,763.70
72650	City of Griffin		3,068.64	3,068.64
72651	Griffin Police Department			
72653	Personal Growth Center/MHMR		87,182.53	87,182.53
72654	McIntosh Trail Group Home		796.11	796.11
72655	Spalding County Special Operations		4,370.32	4,370.32
72656	6th Judicial Administrative District		2,098.39	2,098.39
72700	Board of Commissioners Stephens County		120.00	120.00
72701	Stephens County Health Department		5,398.65	5,398.65
72702	Department of Family & Children Services		20,135.04	20,135.04
72703	Stephens County Sheriffs Department		8,504.04	8,504.04
72704	Ga Mtn Comm Svcs /Stephens Co MH/ AP		2,582.23	2,582.23
72710	Stephens Co Board of Education		2,719.02	2,719.02
72750	City Of Toccoa		4,800.56	4,800.56
72753	City of Toccoa Police Department		6,744.36	6,744.36
72801	Stewart County Department of Family and		6,074.00	6,074.00
72802	Stewart Co Correctional Institute		456.00	456.00
72803	Stewart County Emergency Medical Service		624.00	624.00

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Sum of FY06 JUL-JUN Bill To	Name	Service Type		
		GTA Computer Billings	GTA Telecom Billings	Grand Total
72851	Lumpkin Police Dept City of		231.16	231.16
72901	Middle Flint Regional Development Ctr		2,704.17	2,704.17
72903	Sumter County Sheriffs Department		2,264.77	2,264.77
72904	Sumter County Department of Family and		30,624.75	30,624.75
72906	Sumter County Health Department		1,302.07	1,302.07
73000	Board of Commissioners Talbot County		726.92	726.92
73001	Talbot County Department of Family and		7,388.63	7,388.63
73002	Talbot County Public Health		957.00	957.00
73100	Board of Commissioners Taliaferro County		168.00	168.00
73102	Taliaferro County Department of Family		2,888.23	2,888.23
73103	Taliaferro County Sheriff		2,389.41	2,389.41
73200	Board of Commissioners Tattnall County			
73202	Tattnall Co Coroners Office		-	-
73204	Department of Family & Children Services		18,532.04	18,532.04
73205	Tattnall County Health Dept		11,632.29	11,632.29
73206	Tattnall Co Sheriff Dept		-	-
73211	Tattnall Search and Rescue		-	-
73212	Tattnall County E-911		9,392.05	9,392.05
73250	City of Reidsville		120.00	120.00
73252	City of Glennville		4,462.23	4,462.23
73253	Collins Fire Department		-	-
73254	Cobbtown Fire Department		-	-
73256	Collins Police Department			
73300	Board Of Commissioners Taylor County		240.00	240.00
73301	Taylor County Department of Family and		6,683.48	6,683.48
73302	Taylor County Health Department		537.00	537.00
73303	Taylor Co Sheriff Department		7,667.87	7,667.87
73351	City of Butler		86.97	86.97
73402	Department of Family & Children Services		13,307.80	13,307.80
73403	Telfair Co Sheriff Department		491.77	491.77
73404	Telfair County Mental Retardation		2,068.86	2,068.86
73405	Telfair County Emergency Management		615.29	615.29
73410	Board of Education Telfair County			
73451	McRae Police Department		6,878.94	6,878.94

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Sum of FY06 JUL-JUN Bill To	Name	Service Type		
		GTA Computer Billings	GTA Telecom Billings	Grand Total
73452	Helena City of			
73453	City of Milan Police Department		240.00	240.00
73454	Lumber City Fire Department		667.63	667.63
73500	Terrell County Board of Commissioners		10,585.21	10,585.21
73502	Department of Family & Children Services		10,610.18	10,610.18
73503	Terrell County Health Department		168.00	168.00
73505	Terrell-Lee Co Mental Retard Svc Ctr		3,817.56	3,817.56
73520	Kinchafoonee Regional Library		6,486.36	6,486.36
73550	City of Dawson Police Department		10,515.97	10,515.97
73600	Thomas Co Board Of Commissioners			
73601	Thomas-Grady Mental Retard Svc Ctr		14,174.76	14,174.76
73603	Thomas County Department of Family A&		35,874.67	35,874.67
73604	Thomas Co Sheriff Department		5,869.22	5,869.22
73606	Thomas County Health Department		84.00	84.00
73610	Thomas County Board of Education		27,107.41	27,107.41
73620	Thomas Co Public Library		3,874.63	3,874.63
73651	City of Thomasville		29,783.42	29,783.42
73652	Thomasville Police Department		6,974.81	6,974.81
73654	Ga Pines-Phoenix- Account Payables		7,981.52	7,981.52
73701	Tift County Department of Family and		33,314.58	33,314.58
73702	Tift Co Sheriff Department		10,779.03	10,779.03
73704	Tift Co Health Dept		263.61	263.61
73706	Behavioral Health Sevices South Georgia		15,405.90	15,405.90
73707	Office of District Attorney Tift County			
73708	Tift Area Tech Center		23,130.72	23,130.72
73710	Tift County Board of Education		7,898.77	7,898.77
73720	Coastal Plains Regional Library		2,355.47	2,355.47
73721	Tifton-Tift County Public Library		1,120.06	1,120.06
73750	City of Tifton		757.50	757.50
73751	Tifton Police Department			
73752	Tifton Jud Circuit/Child Support		822.48	822.48
73753	Department of Health Tift County		6,450.35	6,450.35
73802	Toombs Judicial Circuit (Thomson)		287.45	287.45
73803	Middle Judicial Circuit		662.23	662.23

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
73804	Toombs Co Dept of Fam & Child Services		7,906.77	7,906.77
73805	Toombs Co Sheriff Dept Resource Officer		120.00	120.00
73808	Dist Court Administrator/Lyons		324.00	324.00
73811	Toombs County Detention Center			
73850	City of Vidalia		1,288.72	1,288.72
73852	Lyons Police Department		2,640.00	2,640.00
73855	City of Lyons		120.00	120.00
73900	Board of Commissioners Towns County		101.16	101.16
73901	Towns County Health Department		814.31	814.31
73902	Towns Co Sheriff Department		10,611.91	10,611.91
73903	Towns County Department of Family and		5,081.65	5,081.65
73904	Towns County Emergency Medical Service		4,997.92	4,997.92
73950	City of Hiwassee		1,800.00	1,800.00
74000	Treutlen Co Board of Commissioners		1,228.08	1,228.08
74001	Treutlen Co Dept of Fam & Child Service		7,162.92	7,162.92
74002	Community Service Board of Middle GA		645.91	645.91
74003	Treutlen Co Sheriff Department		2,302.07	2,302.07
74004	Treutlen Co Emergency Mgt Agency		120.00	120.00
74051	Soperton Police Department		3,741.14	3,741.14
74103	Troup County Department of Family &		0.73	0.73
74104	Troup County 911		6,059.37	6,059.37
74105	Troup County Health Department		13,794.48	13,794.48
74106	Troup Co Sheriff Department		5,040.51	5,040.51
74107	District Attorney Troup County		14,384.99	14,384.99
74108	District 4 Health Svcs		12,422.03	12,422.03
74151	LaGrange Police Department		7,224.60	7,224.60
74153	Hogansville Police Department		(30.52)	(30.52)
74154	City of West Point Police Department		7,325.28	7,325.28
74156	Dist 4 Health Services EMS		120.00	120.00
74200	Turner County Board of Commissioners		336.00	336.00
74201	Turner County Department of Family and		10,160.58	10,160.58
74202	Turner Co 911		5,144.91	5,144.91
74204	Turner Co Health Dept		762.00	762.00
74210	Turner Co Board Of Education		(33.08)	(33.08)

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
74251	Victoria Evans Memorial Library		799.75	799.75
74300	Twiggs Co. Board Of Commissioners		50.87	50.87
74301	Department of Family & Children Services		12,632.45	12,632.45
74304	Department of Health Twiggs County		3,156.38	3,156.38
74310	Twiggs Co Board Of Education		83.32	83.32
74400	Union Co Board of Commissioners		2,747.78	2,747.78
74402	Department of Family & Children Services		12,116.40	12,116.40
74403	Union County Health Department		4,192.44	4,192.44
74404	Union Co Probate Court		360.00	360.00
74406	North Ga Mental Health		4,027.55	4,027.55
74407	Union Co EMA		312.67	312.67
74410	Union Co Board Of Education			
74500	Upton County Board of Commissioners		120.00	120.00
74503	Upton County Department of Family and		21,919.93	21,919.93
74504	Upton Co Health Department		123.31	123.31
74505	Upton County Sheriff Department		12,311.19	12,311.19
74506	Upton Co 911			
74507	Multi-Co Drug Task Force-Thomaston			
74508	Upton County Coroner Office		240.00	240.00
74511	Thomaston-Upton Co EMA			
74551	District Attorneys Office Griffin		2,267.84	2,267.84
74601	Walker County Health Department		7,125.49	7,125.49
74602	Walker County Department of Family and		40,787.07	40,787.07
74603	Walker Co Sheriff Department		4,575.54	4,575.54
74604	Walker Co 911		6,524.94	6,524.94
74605	Walker Co Health Dept Teen Center		2,061.73	2,061.73
74651	Lafayette Police Department		5,487.38	5,487.38
74652	Lafayette Task Force		1,226.13	1,226.13
74653	City of Rossville Police Department		6,165.60	6,165.60
74655	Lafayette Housing Authority		84.00	84.00
74700	Walton County Board of Commissioners			
74702	Walton Co. Communications		388.19	388.19
74703	Walton County Department of Family and		27,283.23	27,283.23
74705	Walton Co Sheriff Department		4,179.19	4,179.19

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
74706	Walton County Health Department		17,576.66	17,576.66
74752	Monroe Housing Authority		252.00	252.00
74753	Monroe Police Department		996.05	996.05
74754	City of Loganville Police Department		4,709.79	4,709.79
74800	Board of Commissioners Ware County		5,449.34	5,449.34
74801	Ware County EMA		120.00	120.00
74804	Ware Co Dept of Fam & Child Services		26,539.14	26,539.14
74806	Ware Co Health Department		17,940.24	17,940.24
74808	Ware Co. Sheriff		796.98	796.98
74810	Ware County Board of Education		15,906.00	15,906.00
74812	Southeast Health Unit		56,180.31	56,180.31
74813	Ware Co Fire Department		528.00	528.00
74814	Southeast Georgia Regional Development		22,374.64	22,374.64
74850	City of Waycross			
74851	Waycross Police Department		3,557.01	3,557.01
74853	Waycross Judicial Circuit		341.71	341.71
74854	Wic Program/Waycross		4,553.35	4,553.35
74900	Board of Commissioners Warren County		4,880.91	4,880.91
74901	Region VII Accounting - Warren Co		6,266.40	6,266.40
74902	Warren Co Health Department		7,116.92	7,116.92
74950	Warrenton Housing Authority		1,027.60	1,027.60
74951	City of Warrenton		1,728.00	1,728.00
75000	Washington Co. Board Of Commissioners		(260.61)	(260.61)
75003	Washington Co Dept of Fam & Child Svc		14,362.35	14,362.35
75005	Washington County Sheriff Department		2,765.00	2,765.00
75006	Washington County Ems		1,537.33	1,537.33
75010	Washington Co Bd of Education		(253.87)	(253.87)
75051	City of Sandersville		6,569.63	6,569.63
75052	City of Tennille		1,028.19	1,028.19
75053	Harrison Volunteer Fire and Rescue		2,520.00	2,520.00
75054	Davisboro Fire and Rescue		1,800.00	1,800.00
75055	Deepstep Volunteer Fire Dept		1,391.79	1,391.79
75056	Ohoopee Volunteer Fire Department		1,311.32	1,311.32
75058	Riddlesville Fire Department		1,800.00	1,800.00

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
75059	Sandersville Fire Dept		158.84	158.84
75100	Wayne County Board of Commissioners		-	-
75101	Wayne Co Extention Agency		426.70	426.70
75102	Wayne County Health Department		2,572.30	2,572.30
75103	Wayne County Department of Family &		15,340.25	15,340.25
75105	Wayne Co. 911		5,366.22	5,366.22
75108	Wayne County Health Dept/HCS		1,938.36	1,938.36
75110	Wayne County Board Of Education		360.00	360.00
75151	Jesup Police Department		-	-
75153	Screven City of		220.66	220.66
75201	Webster County Department of Family and		4,971.92	4,971.92
75202	Webster Co Health Department		750.00	750.00
75204	Webster County Board of Commissioners		84.00	84.00
75301	Wheeler County Department of Family and		6,595.04	6,595.04
75303	Wheeler County Board of Commissioners		4,899.36	4,899.36
75350	Alamo Police Department		480.00	480.00
75400	Board of Commissioners White County			
75401	White Co Health Department		1,377.66	1,377.66
75402	White Co 911			
75404	Department of Family & Children Services		18,911.50	18,911.50
75405	White Co Water Department		840.00	840.00
75406	White County Sheriff Dept		6,065.87	6,065.87
75407	White County EMS			
75409	White County Fire Dept			
75410	White County Board of Education		120.00	120.00
75450	City of Helen		7,693.36	7,693.36
75452	Outdoor Therapeutic Program		6,427.95	6,427.95
75500	Whitfield Co Board of Commissioners		23,585.83	23,585.83
75501	Conasauga-DAs Office		5,929.61	5,929.61
75502	NW Health Dist/Med Acces Clinic		4,086.05	4,086.05
75506	Whitfield County Department of Family		67,603.58	67,603.58
75507	Whitfield Co Sheriff Department		7,742.24	7,742.24
75510	North Georgia Regional Development		2,746.11	2,746.11
75512	Northwest Health Teen Resource Center		3,557.76	3,557.76

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
75514	Whitfield Environmental Section		2,440.25	2,440.25
75516	Whitfield Domestic Violence Unit		1,697.28	1,697.28
75520	Northwest Ga Regional Library		1,790.72	1,790.72
75600	Wilcox County Board of Commissioners		1,800.00	1,800.00
75601	Wilcox County Department of Family and		8,456.63	8,456.63
75602	Wilcox County Mental Retardation		1,518.84	1,518.84
75610	Wilcox Co Board of Education		84.00	84.00
75650	City of Abbeville		2,038.05	2,038.05
75651	Pineview City of		25.00	25.00
75652	Abbeville Housing Authority		1,016.23	1,016.23
75703	Wilkes County Department of Family and		4,633.90	4,633.90
75704	Wilkes County Health Department		120.00	120.00
75706	Wills Memorial Hospital		4,572.00	4,572.00
75751	Washington Fire Department		480.00	480.00
75800	Wilkinson County Board of Commissioners		1,200.00	1,200.00
75801	Wilkinson County Department of Family		8,729.59	8,729.59
75802	Wilkinson County Sheriffs Office		10,322.06	10,322.06
75803	Irwinton Police Department		120.00	120.00
75850	Town of Ivey		1,032.00	1,032.00
75852	City of Gordon Police Department		2,367.99	2,367.99
75900	Worth County Board of Commissioners		5,810.75	5,810.75
75901	Department of Family & Children Services		23,472.17	23,472.17
75903	Worth County Health Department		6,618.68	6,618.68
75910	Worth County Board Of Education		797.80	797.80
75950	City of Warwick		240.00	240.00
75951	Sylvester Police Dept		4,524.22	4,524.22
76110	Atlanta Public Schools		2,526.68	2,526.68
77210	Mountainbrook		2,944.40	2,944.40
78910	Thomasville City Schools		(3,514.24)	(3,514.24)
79210	Valdosta City Schools		1,848.00	1,848.00
79310	Vidalia City Schools			
79420	Okefenokee Regional Library System		3,660.31	3,660.31
81600	Georgia Aviation & Technical College	2,648.60	54,746.13	57,394.73
81700	Sandersville Regional Technical College		97,596.42	97,596.42

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
81700	Sandersville Technical College	3,294.00		3,294.00
81800	Okefenokee Technical College	5,648.00	40,259.51	45,907.51
81900	West Georgia Technical College	5,432.00	25,433.78	30,865.78
82000	Albany Technical College	6,638.00	158,360.75	164,998.75
82100	Altamaha Technical College	4,344.00	90,827.69	95,171.69
82200	Athens Technical College	19,021.17	156,993.25	176,014.42
82300	Atlanta Technical College	10,632.00	183,364.71	193,996.71
82400	Augusta Technical College	9,677.00	433,468.48	443,145.48
82500	East Central Technical College	4,122.00	261,841.06	265,963.06
82600	West Central Technical College	6,671.00	167,400.59	174,071.59
82700	Chattahoochee Technical College	5,968.00	197,451.35	203,419.35
82800	Columbus Technical College	4,995.00	122,001.54	126,996.54
82900	Coosa Valley Technical College	8,084.00	134,144.22	142,228.22
83000	Dekalb Technical College	12,294.00	39,942.99	52,236.99
83100	Griffin Technical College	4,771.00	68,965.77	73,736.77
83200	Gwinnett Technical College	2,576.00		2,576.00
83300	Heart of Georgia Technical College	5,166.00	82,246.67	87,412.67
83400	Lanier Technical College	5,894.00	134,938.96	140,832.96
83500	Central Georgia Technical College	9,225.00	132,988.84	142,213.84
83600	Middle Georgia Technical College	6,297.00	76,875.36	83,172.36
83700	Moultrie Area Voc Technical College	5,288.00		5,288.00
	Moultrie Area Vocational Technical		109,340.88	109,340.88
83800	North Georgia Technical College	7,250.00	263,677.87	270,927.87
83900	North Metro Technical College	4,797.00	46,362.24	51,159.24
84000	Appalachian Technical College	4,082.00		4,082.00
84100	Savannah Technical College	6,567.00	121,028.27	127,595.27
84200	South Georgia Technical College	7,267.00	126,342.81	133,609.81
84300	Southeastern Technical College	4,626.00	104,092.51	108,718.51
84301	Southeastern Tech College Foundation		305.28	305.28
84400	Ogeechee Technical College	5,258.00	94,854.82	100,112.82
84500	Swainsboro Tech College/Accts Payable		43,181.02	43,181.02
	Swainsboro Technical College	3,664.00		3,664.00
84600	Southwest Georgia Technical College	5,897.00	75,583.15	81,480.15
84700	Flint River Technical College	3,685.00	51,119.81	54,804.81

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
84800	Valdosta Technical College	8,221.00	74,796.15	83,017.15
84900	Northwestern Technical College	5,182.00	83,660.73	88,842.73
85040	Northwest Georgia Regional Education		5,642.40	5,642.40
85440	Pioneer Regional Educ Services Agency		626.54	626.54
85840	Northeast Ga Regional Educ Svc Agency		282.34	282.34
86040	West Georgia Regional Educational		168.00	168.00
86240	Griffin Regional Educational		5,990.22	5,990.22
87240	Chattahoochee Flint Reg Ed Svc Agency		11,525.19	11,525.19
87640	Heart Of Ga School Sys Reg Ed Svc Ctr			
88440	Southwest Georgia Regional Education		21,408.84	21,408.84
88640	Coastal Plains Regional Educ Svc Ag		6,021.42	6,021.42
88840	Okefenokee Regional Education		10,830.54	10,830.54
90000	Georgia Building Authority	23,661.58	173,613.71	197,275.29
90900	Herty Foundation		16,122.94	16,122.94
91000	Jekyll Island State Park Authority		72,640.14	72,640.14
91100	Stone Mountain Memorial Association		5,281.82	5,281.82
91400	Georgia Development Authority		3,783.69	3,783.69
91600	Georgia Ports Authority	41,074.60	412,993.40	454,068.00
91800	GA Higher Educ. Assistance Corp.	229.14		229.14
91900	GA Seed & Development Commission		3,869.01	3,869.01
92100	Correctional Industries		59,124.48	59,124.48
	Georgia Correctional Industries	12,993.60		12,993.60
92200	Georgia World Congress Center Authority	141,384.77		141,384.77
	World Congress Center Authority		23,318.95	23,318.95
92300	Ga Housing & Finance Authority		52,236.36	52,236.36
92700	State Road and Tollway Authority		55.75	55.75
92800	Ga Environmental Facilities Authority			
93300	Georgia Agricultural Commodity Commissio		1,624.67	1,624.67
93600	Agr Commd Comm Peanuts		4,624.05	4,624.05
93800	Agr Commd Comm Tobacco		1,086.36	1,086.36
94000	Agrirama		18,788.08	18,788.08
94100	Georgianet Authority	-		-
94400	Georgia Sports Hall of Fame		6,312.47	6,312.47
95000	Ga Firemens Pension Fund		4,821.29	4,821.29

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Sum of FY06 JUL-JUN Bill To	Name	Service Type		Grand Total
		GTA Computer Billings	GTA Telecom Billings	
95200	Georgia State Employees Credit Union	89.13		89.13
	State Employees Credit Union		28,036.95	28,036.95
95500	Georgia Superior Court Clerks'		13,977.12	13,977.12
95600	Central State Hospital Credit Union		1,906.63	1,906.63
96000	GA Rail Passenger Authority		172.54	172.54
96400	Atlanta Police Department		57,401.20	57,401.20
96800	Georgia Military College		142,751.98	142,751.98
97100	Metropolitan Atlanta Rapid Transit Auth		10,608.24	10,608.24
97300	Ga Lottery Corporation		1,933.94	1,933.94
	Georgia Lottery Corporation	10,237.50		10,237.50
97600	Georgia Regional Transportation		260,916.17	260,916.17
97700	Georgia Public Broadcasting	94,665.74		94,665.74
	GPTV-Ga Public Telecommucations Comm		212,504.17	212,504.17
98100	OneGeorgia Authority		847.74	847.74
Grand Total		60,629,730.62	84,501,660.57	145,131,391.19

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - DEPARTMENT OF AUDITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

Sum of Amount Agency	Division State Government Division	Healthcare Audits Division	Education Audits Division	Grand Total
Administrative Services, Department of	1,134.38			1,134.38
Agriculture, Department of	417.02			417.02
Community Affairs, Department of	4,025.93			4,025.93
Community Health, Department of		2,723,445.08		2,723,445.08
Corrections, Department of	958.40			958.40
Defense, Department of	4,112.52			4,112.52
Drivers Services, Department of	581.88			581.88
Early Care and Learning, Department of	1,875.51			1,875.51
Education, Department of	72,649.03			72,649.03
Education, Department of - Local Education Agencies			831,867.00	831,867.00
Forestry Commission, Georgia	3,406.49			3,406.49
Governor, Office of	29,562.50			29,562.50
Human Resources, Department of	290,710.79	55,195.56		345,906.35
Insurance , Department of	2,660.75			2,660.75
Investigation, Georgia Bureau	14,968.65	849,221.39		864,190.04
Jekyll Island State Park Authority	60.78			60.78
Judicial Branch	439.34			439.34
Juvenile Justice, Department of	856.86			856.86
Labor, Department of	275,719.44			275,719.44
Natural Resources, Department of	13,141.20			13,141.20
Pardons and Paroles, State Board of	58.08			58.08
Public Safety, Department of	1,315.32			1,315.32
Public Service Commission	443.30			443.30
Regional Educational Service Agencies	10,853.58			10,853.58
Regional Transportation Authority	2,767.29			2,767.29
Revenue, Department of	224.23			224.23
Secretary of State	584.16			584.16
Soil and Water Conservation Commission, State	1,132.23			1,132.23
Technical and Adult Education, Department			2,068.69	2,068.69
Technical Colleges			107,141.96	107,141.96
Transportation, Department of	67,332.00			67,332.00
Veterans Service, Department of	2,254.07			2,254.07
World Congress Center Authority, Georgia	1,787.88			1,787.88
Grand Total	806,033.61	3,627,862.03	941,077.65	5,374,973.29