

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

**STATE OF GEORGIA**

*FY2003 ACTUAL COSTS*  
Fiscal Year Ended June 30, 2003

**March 2006**

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# **STATEWIDE COST ALLOCATION PLAN (OMB A-87)**

## **State of Georgia**

**FY2003 Actual Costs ~ Fiscal Year Ended June 30, 2003**

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# **SECTION 1**

## **Certificate of Indirect Costs**

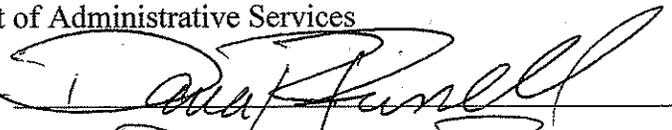
**STATE OF GEORGIA**  
**CERTIFICATE OF INDIRECT COSTS**  
**BASED UPON FISCAL YEAR ENDED JUNE 30, 2003**

This is to certify that I have reviewed the cost rate proposal submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal to establish billing or final indirect costs rates for the fiscal year ending June 30, 2005 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." 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 and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

State of Georgia  
Department of Administrative Services

Signature: 

Name of Official: David R. Russell

Title: Commissioner

Date of Execution: 2/8/04

Mailing Address:  
200 Piedmont Avenue, SE, Suite 1820  
West Tower  
Atlanta, Georgia 30334

## **SECTION 2**

### Reconciliation to Financials

**STATE OF GEORGIA  
STATEWIDE COST ALLOCATION PLAN  
FISCAL YEAR ENDED JUNE 30, 2003**

**RECONCILIATION TO FINANCIALS**

Schedule	Department	Division	Org. No.	Expenditures Per Financials	Total Expenditures Per
1	Building Use Allowance				
2	Equipment Use Allowance				
3	Commissioner's Office	403A01	4030101000	\$ 470,761.57	\$ 2,473,184.32
	Customer & Employee Relations		4030102000	681,436.94	
	Business Management Services		4030103000	1,075,798.30	
	Legal Services		4030104000	245,187.51	
4	Statewide Business Services Administration	403A04	4030401000	292,580.04	292,580.04
5	Risk Management Administration	403A05	4030501000	1,017,085.79	1,017,085.79
6	Support Services Administration	403A03	4030301000	247,146.08	247,146.08
7	Mail/Courier Administration	403A03	4030304100	226,802.54	226,802.54
8	Motor Vehicle Administration	403A03	4030307000	141,383.12	141,383.12
9	Office of Administrative Hearings	403A51	4035100000	4,700,681.54	4,700,681.54
10	Space Management	403A04	4030402000	388,520.88	388,520.88
11	Purchasing	403A04	4030403000	2,222,893.68	2,222,893.68
12	Internal Administration	403A02	4030201000	1,863,397.85	5,807,645.99
	Information Technology		4030204000	1,704,632.10	
	Risk Management Accounting		4030203000	153,426.60	
	Superior Courts Accounting		4030202000	291,974.43	
	Risk Management Info Tech		4030205000	1,794,215.01	
13	Secretary of State - Administration			5,168,502.39	5,168,502.39
14	Secretary of State - Archives			6,266,601.86	6,266,601.86
15	Office of Planning and Budget - Administration			5,469,778.03	5,469,778.03
16	Office of Planning and Budget - Services			3,382,329.17	3,382,329.17
17	Department of Audits - Administration			5,924,663.71	5,924,663.71
18	Performance/Financial Audits			24,017,445.48	24,017,445.48

## **SECTION 3**

# Cost Allocation Methodology

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

**Part I: The Double Step-Down Methodology**

***I. Cost Allocation Overview***

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

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

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

***A. Initiating the Process***

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

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

***B. Establishing the Cost Pools to Be Allocated***

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

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

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

**C. Establishing the Statistical Measurements or Bases for Allocation**

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

**D. Accommodating Exceptions and Adjustments**

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

**II. The Double Step-Down Methodology**

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

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

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

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

**A. The First Step-Down**

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

**1. The Process**

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

	<ol style="list-style-type: none"> <li>1) Costs from the audited financials,</li> <li>2) Cost adjustments,</li> <li>3) Credits, and</li> <li>4) Costs received from other Central Service Departments that have completed their first round allocations.</li> </ol>
<p><b>2. The Results</b></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>B. The Second Step-Down</b></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><b>1. The Process</b></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"> <li>1) Costs received from other Central Service Departments that have completed their second round allocations, and</li> </ol> <p>Costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.</p>
<p><b>2. The Results</b></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><b>C. Supplemental Comments</b></p>	<p>When the relationships between and among the Central Service Departments are greatly intertwined, it may be prudent to implement three or more step-downs. Most often the double step-down is sufficient to accomplish an equitable allocation of all costs.</p> <p>If more than two step-downs are required the rules for all rounds of allocation except the final round are the same as defined above for the first step-down. The final round always follows the rules as defined above for the second step-down.</p>

## Part II: Tracking Costs in the Cost Allocation Plan

### **I. Cost Plan Organization**

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- 1) Title page,
- 2) Narrative of cost allocation methodology,
- 3) Rate schedule(s) when applicable,
- 4) Summary schedules, and
- 5) Detail schedules.

### **A. Summary Schedules**

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.

#### **1. Schedule A**

Schedule A – Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:

Which Central Service Department actually allocated the costs to each Receiving Department?

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.

#### **2. Schedule C**

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.

Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.

The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

#### **3. Schedule D**

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.

<b>4. Schedule E</b>	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.
<b>5. Schedule G</b>	Schedule G – Origins of Costs demonstrates the original source of the costs received by each Receiving Department. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing. Note the contrast with Schedule A.
<b>B. Detail Schedules</b>	<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>
<b>1. Schedule __.1</b>	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.
<b>2. Schedule __.2</b>	<p>Schedule __.2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department:</p> <ol style="list-style-type: none"> <li>1) Expenditures from the financial reports – balances to Schedule C,</li> <li>2) Adjustments to financial reports – balances to Schedule C, and</li> <li>3) Incoming costs from other Central Service Departments.</li> </ol> <p>The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.</p>
<b>3. Schedule __.3</b>	<p>Schedule __.3 – Costs to be Allocated by Activity provides the following:</p> <ol style="list-style-type: none"> <li>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.</li> </ol>

- 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.

**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**  
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**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	MERIT SYSTEM	STATE PROPERTIES	TREASURY	PROPERTY INSUR	LIAB/TORT INSUR	WORKERS COMP INS	SMALL/MINORITY
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIP USE	75,279.96	0.00	0.00	0.00	0.00	0.00	0.00
COMMISSIONER, D.O.A.S.	0.00	63,813.74	185,662.61	4,116.28	6,201.25	64,588.03	82,283.36
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	14,671.80	21,806.05	231,147.64	0.00
SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAIL/COURIER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF ADMIN HEARINGS	192,409.23	0.00	0.00	5,430.94	0.00	0.00	0.00
SPACE MANAGEMENT	7,936.63	0.00	638.56	0.00	0.00	0.00	0.00
PURCHASING	1,979.15	0.00	0.00	0.00	0.00	2,830.92	0.00
INTERNAL ADMINISTRATION	0.00	150,533.46	486,030.86	18,881.86	28,445.81	296,272.53	194,630.84
SECRETARY OF STATE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE	6,675.49	0.00	2,059.68	0.00	0.00	31.68	0.00
PLANNING/BUDGET ADMN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	0.00	0.00	0.00	0.00	0.00	383.58	0.00
AUDITS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	0.00	0.00	395,555.20	0.00	0.00	20,368.37	0.00
<b>Total Allocated</b>	<b>284,280.46</b>	<b>214,347.20</b>	<b>1,069,946.91</b>	<b>43,100.88</b>	<b>56,453.11</b>	<b>615,622.75</b>	<b>276,914.20</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>284,280.46</b>	<b>214,347.20</b>	<b>1,069,946.91</b>	<b>43,100.88</b>	<b>56,453.11</b>	<b>615,622.75</b>	<b>276,914.20</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>284,280.46</b>	<b>214,347.20</b>	<b>1,069,946.91</b>	<b>43,100.88</b>	<b>56,453.11</b>	<b>615,622.75</b>	<b>276,914.20</b>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	CENTRAL SUPPLY	SUR PROP STATE	SUR PROP FEDERAL	MAIL SERVICES	COURIER SERVICES	POST OFFICE	VEHICLE RENTALS
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIP USE	20,504.94	0.00	0.00	3,767.78	0.00	0.00	162.04
COMMISSIONER, D.O.A.S.	3,537.86	146,656.39	33,527.08	8,989.42	15,243.23	11,083.57	20,069.59
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPORT SERVICES	4,241.31	53,718.17	8,341.62	10,776.81	18,274.08	13,287.35	24,060.09
MAIL/COURIER	0.00	0.00	0.00	31,412.90	53,266.39	38,730.75	0.00
MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	84,291.43
OFFICE OF ADMIN HEARINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPACE MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERNAL ADMINISTRATION	16,228.59	205,542.59	31,917.68	41,235.48	69,922.35	50,841.56	92,061.46
SECRETARY OF STATE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET ADMN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUDITS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Allocated</b>	<b>44,512.70</b>	<b>405,917.15</b>	<b>73,786.38</b>	<b>96,182.39</b>	<b>156,706.05</b>	<b>113,943.23</b>	<b>220,644.61</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>44,512.70</b>	<b>405,917.15</b>	<b>73,786.38</b>	<b>96,182.39</b>	<b>156,706.05</b>	<b>113,943.23</b>	<b>220,644.61</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>44,512.70</b>	<b>405,917.15</b>	<b>73,786.38</b>	<b>96,182.39</b>	<b>156,706.05</b>	<b>113,943.23</b>	<b>220,644.61</b>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	VEHICLE LEASING	CONTRACTS MAINT	PETROL OPERATION	INFO TECHNOLOGY	GEORGIA NET AUTH	GA BLDG AUTHORITY	HEALTH INSURANCE
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	3,040,705.00	0.00
EQUIP USE	0.00	4,266.04	1,286.43	138,831.46	0.00	288,757.61	0.00
COMMISSIONER, D.O.A.S.	1,663.50	2,989.57	41.97	0.00	0.00	0.00	0.00
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPORT SERVICES	1,994.27	3,583.99	50.31	0.00	0.00	0.00	0.00
MAIL/COURIER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOTOR VEHICLE	6,986.67	12,556.05	176.26	0.00	0.00	0.00	0.00
OFFICE OF ADMIN HEARINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPACE MANAGEMENT	0.00	0.00	0.00	0.00	0.00	38,141.81	0.00
PURCHASING	0.00	0.00	0.00	0.00	15,006.48	0.00	0.00
INTERNAL ADMINISTRATION	7,630.70	13,713.46	192.50	0.00	0.00	0.00	0.00
SECRETARY OF STATE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET ADMN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	0.00	0.00	0.00	0.00	6,920.63	1,470.77	0.00
AUDITS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	0.00	0.00	0.00	38,692.29	0.00	3,028.74	0.00
<b>Total Allocated</b>	<b>18,275.14</b>	<b>37,109.11</b>	<b>1,747.47</b>	<b>177,523.75</b>	<b>21,927.11</b>	<b>3,372,103.93</b>	<b>0.00</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>18,275.14</b>	<b>37,109.11</b>	<b>1,747.47</b>	<b>177,523.75</b>	<b>21,927.11</b>	<b>3,372,103.93</b>	<b>0.00</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>18,275.14</b>	<b>37,109.11</b>	<b>1,747.47</b>	<b>177,523.75</b>	<b>21,927.11</b>	<b>3,372,103.93</b>	<b>0.00</b>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	MERIT SYSTEM OPN	SEC OF ST OTHER	OPB OTHER	AUDIT BILLED SVC	MEDICAID AUDIT	OTHER AUDITS	AGRICULTURE
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIP USE	75,279.96	0.00	0.00	0.00	0.00	0.00	0.00
COMMISSIONER, D.O.A.S.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAIL/COURIER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF ADMIN HEARINGS	0.00	0.00	0.00	0.00	0.00	0.00	2,130.61
SPACE MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	14,043.02
PURCHASING	0.00	0.00	0.00	0.00	0.00	0.00	54,126.00
INTERNAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE ADMIN	0.00	4,801,544.10	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE	0.00	6,144,071.20	0.00	0.00	0.00	0.00	4,499.62
PLANNING/BUDGET ADMN	0.00	0.00	2,230,402.71	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	469.53	0.00	2,482,222.83	0.00	0.00	0.00	1,972.50
AUDITS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	44,825.55	0.00	0.00	2,940,596.25	3,095,249.53	5,836,407.34	33,619.18
<b>Total Allocated</b>	<b>120,575.04</b>	<b>10,945,615.30</b>	<b>4,712,625.54</b>	<b>2,940,596.25</b>	<b>3,095,249.53</b>	<b>5,836,407.34</b>	<b>110,390.93</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>120,575.04</b>	<b>10,945,615.30</b>	<b>4,712,625.54</b>	<b>2,940,596.25</b>	<b>3,095,249.53</b>	<b>5,836,407.34</b>	<b>110,390.93</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>120,575.04</b>	<b>10,945,615.30</b>	<b>4,712,625.54</b>	<b>2,940,596.25</b>	<b>3,095,249.53</b>	<b>5,836,407.34</b>	<b>110,390.93</b>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	COMMUNITY AFFAIR	DEFENSE	EDUCATION	HUMAN RESOURCES	LABOR	COMMUNITY HEALTH	NATURAL RESOURCES
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIP USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMISSIONER, D.O.A.S.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAIL/COURIER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF ADMIN HEARINGS	0.00	0.00	114,760.40	2,207,003.38	75,534.94	131,847.01	126,450.88
SPACE MANAGEMENT	0.00	0.00	15,464.67	110,245.15	2,064.71	15,002.03	19,432.62
PURCHASING	31,703.96	63,746.16	54,677.14	292,275.30	0.00	6,864.39	74,869.49
INTERNAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE	2,545.56	15,907.12	25,212.67	146,232.46	2,862.43	1,668.88	32,933.85
PLANNING/BUDGET ADMN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	6,820.95	1,126.25	215,686.31	90,377.05	11,675.42	249,112.65	8,834.24
AUDITS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	9,237.69	3,937.36	12,066,460.88	714,407.19	87,152.36	384,235.18	596,247.97
<b>Total Allocated</b>	<b>50,308.16</b>	<b>84,716.89</b>	<b>12,492,262.07</b>	<b>3,560,540.53</b>	<b>179,289.86</b>	<b>788,730.14</b>	<b>858,769.05</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>50,308.16</b>	<b>84,716.89</b>	<b>12,492,262.07</b>	<b>3,560,540.53</b>	<b>179,289.86</b>	<b>788,730.14</b>	<b>858,769.05</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>50,308.16</b>	<b>84,716.89</b>	<b>12,492,262.07</b>	<b>3,560,540.53</b>	<b>179,289.86</b>	<b>788,730.14</b>	<b>858,769.05</b>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	CORRECTIONS	PUBLIC SAFETY	TRANSPORTATION	BD OF REGENTS	TECH/ADULT ED	VETERAN SERVICE	JUVENILE JUSTICE
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIP USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMISSIONER, D.O.A.S.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAIL/COURIER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF ADMIN HEARINGS	0.00	557.05	4,734.69	0.00	1,357.75	0.00	974.78
SPACE MANAGEMENT	12,906.31	390.20	24,159.71	10,075.60	4,335.98	1,660.10	5,732.40
PURCHASING	389,153.44	77,550.09	108,903.34	0.00	48,100.85	8,517.85	134,832.70
INTERNAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE	23,184.67	14,407.25	32,743.74	18,986.08	10.56	20,903.17	0.00
PLANNING/BUDGET ADMN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	29,746.86	3,896.95	62,541.35	112,411.59	13,382.96	1,017.29	9,423.08
AUDITS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	97,374.43	841,009.07	144,471.50	284,172.74	253,074.15	2,271.60	83,366.46
<b>Total Allocated</b>	<b>552,365.71</b>	<b>937,810.61</b>	<b>377,554.33</b>	<b>425,646.01</b>	<b>320,262.25</b>	<b>34,370.01</b>	<b>234,329.42</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>552,365.71</b>	<b>937,810.61</b>	<b>377,554.33</b>	<b>425,646.01</b>	<b>320,262.25</b>	<b>34,370.01</b>	<b>234,329.42</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>552,365.71</b>	<b>937,810.61</b>	<b>377,554.33</b>	<b>425,646.01</b>	<b>320,262.25</b>	<b>34,370.01</b>	<b>234,329.42</b>



**STATE OF GEORGIA  
STATEWIDE COST ALLOCATION PLAN  
Allocated Costs By Department**

Central Service Departments	TEACHER RETIREMENT	EMPLOYEE RETIRE	SCHOOL READINESS	INDUSTRY/TRADE	CORRECTIONAL	WORLD CONGRESS	BANKING AND FINANCE
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIP USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMISSIONER, D.O.A.S.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAIL/COURIER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF ADMIN HEARINGS	0.00	0.00	3,585.83	0.00	0.00	0.00	0.00
SPACE MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASING	0.00	0.00	1,302.72	8,956.27	0.00	0.00	538.62
INTERNAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE	116.19	2,545.56	0.00	2,925.81	52.81	0.00	5,334.06
PLANNING/BUDGET ADMN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	692.06	291.27	9,756.70	1,921.25	0.00	0.00	334.05
AUDITS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	0.00	0.00	0.00	52,018.80	32,407.65	274,177.89	18,854.00
<b>Total Allocated</b>	<b>808.25</b>	<b>2,836.83</b>	<b>14,645.25</b>	<b>65,822.13</b>	<b>32,460.46</b>	<b>274,177.89</b>	<b>25,060.73</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>808.25</b>	<b>2,836.83</b>	<b>14,645.25</b>	<b>65,822.13</b>	<b>32,460.46</b>	<b>274,177.89</b>	<b>25,060.73</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>808.25</b>	<b>2,836.83</b>	<b>14,645.25</b>	<b>65,822.13</b>	<b>32,460.46</b>	<b>274,177.89</b>	<b>25,060.73</b>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	PUBLIC SERVICE COMM	INSURANCE	STUDENT FINANCE	LAW DEPARTMENT	PARDONS/PAROLES	GA BUREAU OF	REVENUE
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIP USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMISSIONER, D.O.A.S.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAIL/COURIER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF ADMIN HEARINGS	0.00	0.00	0.00	0.00	0.00	0.00	28,296.71
SPACE MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASING	1,377.89	851.78	0.00	5,749.54	23,399.06	29,912.71	7,365.44
INTERNAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE	8,323.24	29,015.17	5,967.81	7,541.62	992.88	0.00	54,006.03
PLANNING/BUDGET ADMN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	264.79	507.44	0.00	1,392.60	1,580.94	4,381.94	11,132.64
AUDITS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	0.00	1,211.53	65,193.92	36,193.63	1,060.07	2,271.60	319,684.91
<b>Total Allocated</b>	<b>9,965.92</b>	<b>31,585.92</b>	<b>71,161.73</b>	<b>50,877.39</b>	<b>27,032.95</b>	<b>36,566.25</b>	<b>420,485.73</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>9,965.92</b>	<b>31,585.92</b>	<b>71,161.73</b>	<b>50,877.39</b>	<b>27,032.95</b>	<b>36,566.25</b>	<b>420,485.73</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>9,965.92</b>	<b>31,585.92</b>	<b>71,161.73</b>	<b>50,877.39</b>	<b>27,032.95</b>	<b>36,566.25</b>	<b>420,485.73</b>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	SUBSEQUENT INJURY	ABAC	ALBANY STATE	ARMSTRONG	ATLANTA	ATLANTIC METROPOLITAN	AUGUSTA STATE	BAINBRIDGE COLLEGE
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIP USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMISSIONER, D.O.A.S.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAIL/COURIER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF ADMIN HEARINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPACE MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASING	375.80	16,747.61	63,245.11	40,209.32	22,547.27	20,593.18	0.00	0.00
INTERNAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET ADMN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUDITS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	26,653.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Allocated</b>	<b>27,028.81</b>	<b>16,747.61</b>	<b>63,245.11</b>	<b>40,209.32</b>	<b>22,547.27</b>	<b>20,593.18</b>	<b>0.00</b>	<b>0.00</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>27,028.81</b>	<b>16,747.61</b>	<b>63,245.11</b>	<b>40,209.32</b>	<b>22,547.27</b>	<b>20,593.18</b>	<b>0.00</b>	<b>0.00</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>27,028.81</b>	<b>16,747.61</b>	<b>63,245.11</b>	<b>40,209.32</b>	<b>22,547.27</b>	<b>20,593.18</b>	<b>0.00</b>	<b>0.00</b>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	CLAYTON COLLEGE & COASTAL GA COMMUNITY	COLUMBUS STATE DALTON STATE COLLEGE	DARTON COLLEGE	FLOYD COLLEGE	FORT VALLEY STATE		
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00		
EQUIP USE	0.00	0.00	0.00	0.00	0.00		
COMMISSIONER, D.O.A.S.	0.00	0.00	0.00	0.00	0.00		
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00		
RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00		
SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00		
MAIL/COURIER	0.00	0.00	0.00	0.00	0.00		
MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00		
OFFICE OF ADMIN HEARINGS	0.00	0.00	0.00	0.00	0.00		
SPACE MANAGEMENT	0.00	0.00	0.00	0.00	0.00		
PURCHASING	12,814.36	6,663.97	39,871.10	2,730.72	34,760.37	23,511.80	17,286.25
INTERNAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET ADMN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUDITS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Allocated</b>	<b>12,814.36</b>	<b>6,663.97</b>	<b>39,871.10</b>	<b>2,730.72</b>	<b>34,760.37</b>	<b>23,511.80</b>	<b>17,286.25</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>12,814.36</b>	<b>6,663.97</b>	<b>39,871.10</b>	<b>2,730.72</b>	<b>34,760.37</b>	<b>23,511.80</b>	<b>17,286.25</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>12,814.36</b>	<b>6,663.97</b>	<b>39,871.10</b>	<b>2,730.72</b>	<b>34,760.37</b>	<b>23,511.80</b>	<b>17,286.25</b>



**STATE OF GEORGIA  
 STATEWIDE COST ALLOCATION PLAN  
 Allocated Costs By Department**

Central Service Departments	GA COLLEGE & STATE	GA PERIMETER COLLEGE	GEORGIA SOUTHERN	GA STATE UNIVERSITY	GORDON COLLEGE	KENNESAW STATE	MACON STATE COLLEGE
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIP USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMISSIONER, D.O.A.S.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAIL/COURIER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF ADMIN HEARINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPACE MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASING	35,136.17	7,089.88	9,732.90	27,069.26	24,852.11	29,850.10	1,478.09
INTERNAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET ADMN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUDITS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Allocated</b>	<b>35,136.17</b>	<b>7,089.88</b>	<b>9,732.90</b>	<b>27,069.26</b>	<b>24,852.11</b>	<b>29,850.10</b>	<b>1,478.09</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>35,136.17</b>	<b>7,089.88</b>	<b>9,732.90</b>	<b>27,069.26</b>	<b>24,852.11</b>	<b>29,850.10</b>	<b>1,478.09</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>35,136.17</b>	<b>7,089.88</b>	<b>9,732.90</b>	<b>27,069.26</b>	<b>24,852.11</b>	<b>29,850.10</b>	<b>1,478.09</b>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	MEDICAL COLLEGE OF	NORTH GEORGIA	SOUTH GEORGIA	STATE UNIVERSITY OF	UNIVERSITY OF GEORGIA	VALDOSTA STATE	WAYCROSS COLLEGE
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIP USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMISSIONER, D.O.A.S.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAIL/COURIER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF ADMIN HEARINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPACE MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASING	289,945.44	20,054.56	1,966.62	46,184.34	413,491.97	8,793.42	4,985.44
INTERNAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET ADMN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUDITS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Allocated</b>	<b>289,945.44</b>	<b>20,054.56</b>	<b>1,966.62</b>	<b>46,184.34</b>	<b>413,491.97</b>	<b>8,793.42</b>	<b>4,985.44</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>289,945.44</b>	<b>20,054.56</b>	<b>1,966.62</b>	<b>46,184.34</b>	<b>413,491.97</b>	<b>8,793.42</b>	<b>4,985.44</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>289,945.44</b>	<b>20,054.56</b>	<b>1,966.62</b>	<b>46,184.34</b>	<b>413,491.97</b>	<b>8,793.42</b>	<b>4,985.44</b>



**STATE OF GEORGIA  
 STATEWIDE COST ALLOCATION PLAN  
 Allocated Costs By Department**

Central Service Departments	GA TECH	ALL OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE ALLOWANCE	0.00	0.00	3,040,705.00	0.00	0.00	3,040,705.00
EQUIP USE	0.00	0.00	608,136.22	0.00	0.00	608,136.22
COMMISSIONER, D.O.A.S.	0.00	0.00	650,467.45	230,875.93	0.00	881,343.38
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	267,625.49	1,017,085.79	0.00	1,284,711.28
SUPPORT SERVICES	0.00	0.00	138,328.00	247,146.08	0.00	385,474.08
MAIL/COURIER	0.00	0.00	123,410.04	226,802.54	0.00	350,212.58
MOTOR VEHICLE	0.00	0.00	104,010.41	141,383.12	0.00	245,393.53
OFFICE OF ADMIN HEARINGS	0.00	2,338,471.60	5,233,545.80	892,682.00	0.00	6,126,227.80
SPACE MANAGEMENT	0.00	184,239.47	466,468.97	0.00	0.00	466,468.97
PURCHASING	0.00	650,676.83	3,317,255.28	81,560.88	0.00	3,398,816.16
INTERNAL ADMINISTRATION	0.00	0.00	1,704,081.73	0.00	2,430,402.79	4,134,484.52
SECRETARY OF STATE ADMIN	0.00	0.00	4,801,544.10	0.00	0.00	4,801,544.10
SECRETARY OF STATE	0.00	281,152.46	6,892,909.75	0.00	0.00	6,892,909.75
PLANNING/BUDGET ADMN	0.00	0.00	2,230,402.71	0.00	0.00	2,230,402.71
PLANNING/BUDGET SVCS	0.00	50,043.64	3,391,792.11	0.00	0.00	3,391,792.11
AUDITS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	0.00	1,415,222.72	30,220,710.76	0.00	0.00	30,220,710.76
<b>Total Allocated</b>	<b>0.00</b>	<b>4,919,806.72</b>	<b>63,191,393.82</b>	<b>2,837,536.34</b>	<b>2,430,402.79</b>	<b>68,459,332.95</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>0.00</b>	<b>4,919,806.72</b>	<b>63,191,393.82</b>	<b>2,837,536.34</b>	<b>2,430,402.79</b>	<b>68,459,332.95</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>0.00</b>	<b>4,919,806.72</b>	<b>63,191,393.82</b>	<b>2,837,536.34</b>	<b>2,430,402.79</b>	<b>68,459,332.95</b>



STATE OF GEORGIA  
STATEWIDE COST ALLOCATION PLAN  
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2003	Fixed Costs Fiscal 2003	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
MERIT SYSTEM	284,280.46	0.00	0.00	284,280.46	0.00	284,280.46
STATE PROPERTIES	214,347.20	0.00	0.00	214,347.20	0.00	214,347.20
TREASURY	1,069,946.91	0.00	0.00	1,069,946.91	0.00	1,069,946.91
PROPERTY INSUR	43,100.88	0.00	0.00	43,100.88	0.00	43,100.88
LIAB/TORT.INSUR	56,453.11	0.00	0.00	56,453.11	0.00	56,453.11
WORKERS COMP INS	615,622.75	0.00	0.00	615,622.75	0.00	615,622.75
SMALL/MINORITY	276,914.20	0.00	0.00	276,914.20	0.00	276,914.20
CENTRAL SUPPLY	44,512.70	0.00	0.00	44,512.70	0.00	44,512.70
SUR PROP STATE	405,917.15	0.00	0.00	405,917.15	0.00	405,917.15
SUR PROP FEDERAL	73,786.38	0.00	0.00	73,786.38	0.00	73,786.38
MAIL SERVICES	96,182.39	0.00	0.00	96,182.39	0.00	96,182.39
COURIER SERVICES	156,706.05	0.00	0.00	156,706.05	0.00	156,706.05
POST OFFICE	113,943.23	0.00	0.00	113,943.23	0.00	113,943.23
VEHICLE RENTALS	220,644.61	0.00	0.00	220,644.61	0.00	220,644.61
VEHICLE LEASING	18,275.14	0.00	0.00	18,275.14	0.00	18,275.14
CONTRACTS MAINT	37,109.11	0.00	0.00	37,109.11	0.00	37,109.11
PETROL OPERATION	1,747.47	0.00	0.00	1,747.47	0.00	1,747.47
INFO TECHNOLOGY	177,523.75	0.00	0.00	177,523.75	0.00	177,523.75
GEORGIA NET AUTH	21,927.11	0.00	0.00	21,927.11	0.00	21,927.11
GA BLDG AUTHORITY	3,372,103.93	0.00	0.00	3,372,103.93	0.00	3,372,103.93
HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
MERIT SYSTEM OPN	120,575.04	0.00	0.00	120,575.04	0.00	120,575.04
SEC OF ST OTHER	10,945,615.30	0.00	0.00	10,945,615.30	0.00	10,945,615.30
OPB OTHER	4,712,625.54	0.00	0.00	4,712,625.54	0.00	4,712,625.54
AUDIT BILLED SVC	2,940,596.25	0.00	0.00	2,940,596.25	0.00	2,940,596.25
MEDICAID AUDIT	3,095,249.53	0.00	0.00	3,095,249.53	0.00	3,095,249.53
OTHER AUDITS	5,836,407.34	0.00	0.00	5,836,407.34	0.00	5,836,407.34
AGRICULTURE	110,390.93	0.00	0.00	110,390.93	0.00	110,390.93
COMMUNITY AFFAIR	50,308.16	0.00	0.00	50,308.16	0.00	50,308.16
DEFENSE	84,716.89	0.00	0.00	84,716.89	0.00	84,716.89
EDUCATION	12,492,262.07	0.00	0.00	12,492,262.07	0.00	12,492,262.07
HUMAN RESOURCES	3,560,540.53	0.00	0.00	3,560,540.53	0.00	3,560,540.53
LABOR	179,289.86	0.00	0.00	179,289.86	0.00	179,289.86
COMMUNITY HEALTH	788,730.14	0.00	0.00	788,730.14	0.00	788,730.14
NATURAL RESOURCES	858,769.05	0.00	0.00	858,769.05	0.00	858,769.05
CORRECTIONS	552,365.71	0.00	0.00	552,365.71	0.00	552,365.71
PUBLIC SAFETY	937,810.61	0.00	0.00	937,810.61	0.00	937,810.61
TRANSPORTATION	377,554.33	0.00	0.00	377,554.33	0.00	377,554.33
BD OF REGENTS	425,646.01	0.00	0.00	425,646.01	0.00	425,646.01
TECH/ADULT ED	320,262.25	0.00	0.00	320,262.25	0.00	320,262.25



STATE OF GEORGIA  
STATEWIDE COST ALLOCATION PLAN  
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2003	Fixed Costs Fiscal 2003	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
VETERAN SERVICE	34,370.01	0.00	0.00	34,370.01	0.00	34,370.01
JUVENILE JUSTICE	234,329.42	0.00	0.00	234,329.42	0.00	234,329.42
TEACHER RETIREMENT	808.25	0.00	0.00	808.25	0.00	808.25
EMPLOYEE RETIRE	2,836.83	0.00	0.00	2,836.83	0.00	2,836.83
SCHOOL READINESS	14,645.25	0.00	0.00	14,645.25	0.00	14,645.25
INDUSTRY/TRADE	65,822.13	0.00	0.00	65,822.13	0.00	65,822.13
CORRECTIONAL INDUSTRIES	32,460.46	0.00	0.00	32,460.46	0.00	32,460.46
WORLD CONGRESS	274,177.89	0.00	0.00	274,177.89	0.00	274,177.89
BANKING AND FINANCE	25,060.73	0.00	0.00	25,060.73	0.00	25,060.73
PUBLIC SERVICE COMM	9,965.92	0.00	0.00	9,965.92	0.00	9,965.92
INSURANCE	31,585.92	0.00	0.00	31,585.92	0.00	31,585.92
STUDENT FINANCE	71,161.73	0.00	0.00	71,161.73	0.00	71,161.73
LAW DEPARTMENT	50,877.39	0.00	0.00	50,877.39	0.00	50,877.39
PARDONS/PAROLE	27,032.95	0.00	0.00	27,032.95	0.00	27,032.95
GA BUREAU OF INVESTIGATION	36,566.25	0.00	0.00	36,566.25	0.00	36,566.25
REVENUE	420,485.73	0.00	0.00	420,485.73	0.00	420,485.73
SUBSEQUENT INJURY TRUST	27,028.81	0.00	0.00	27,028.81	0.00	27,028.81
ABAC	16,747.61	0.00	0.00	16,747.61	0.00	16,747.61
ALBANY STATE UNIVERSITY	63,245.11	0.00	0.00	63,245.11	0.00	63,245.11
ARMSTRONG ATLANTIC STATE	40,209.32	0.00	0.00	40,209.32	0.00	40,209.32
ATLANTA METROPOLITAN COLLEGE	22,547.27	0.00	0.00	22,547.27	0.00	22,547.27
AUGUSTA STATE UNIVERSITY	20,593.18	0.00	0.00	20,593.18	0.00	20,593.18
BAINBRIDGE COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00
CLAYTON COLLEGE & STATE	12,814.36	0.00	0.00	12,814.36	0.00	12,814.36
COASTAL GA COMMUNITY COLLEGE	6,663.97	0.00	0.00	6,663.97	0.00	6,663.97
COLUMBUS STATE UNIVERSITY	39,871.10	0.00	0.00	39,871.10	0.00	39,871.10
DALTON STATE COLLEGE	2,730.72	0.00	0.00	2,730.72	0.00	2,730.72
DARTON COLLEGE	34,760.37	0.00	0.00	34,760.37	0.00	34,760.37
FLOYD COLLEGE	23,511.80	0.00	0.00	23,511.80	0.00	23,511.80
FORT VALLEY STATE UNIVERSITY	17,286.25	0.00	0.00	17,286.25	0.00	17,286.25
GA COLLEGE & STATE UNIVERSITY	35,136.17	0.00	0.00	35,136.17	0.00	35,136.17
GA PERIMETER COLLEGE	7,089.88	0.00	0.00	7,089.88	0.00	7,089.88
GEORGIA SOUTHERN UNIVERSITY	9,732.90	0.00	0.00	9,732.90	0.00	9,732.90
GA STATE UNIVERSITY	27,069.26	0.00	0.00	27,069.26	0.00	27,069.26
GORDON COLLEGE	24,852.11	0.00	0.00	24,852.11	0.00	24,852.11
KENNESAW STATE UNIVERSITY	29,850.10	0.00	0.00	29,850.10	0.00	29,850.10
MACON STATE COLLEGE	1,478.09	0.00	0.00	1,478.09	0.00	1,478.09
MEDICAL COLLEGE OF GEORGIA	289,945.44	0.00	0.00	289,945.44	0.00	289,945.44
NORTH GEORGIA COLLEGE & STATE	20,054.56	0.00	0.00	20,054.56	0.00	20,054.56
SOUTH GEORGIA COLLEGE	1,966.62	0.00	0.00	1,966.62	0.00	1,966.62



**STATE OF GEORGIA  
 STATEWIDE COST ALLOCATION PLAN  
 Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2003	Fixed Costs Fiscal 2003	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
STATE UNIVERSITY OF WEST GA	46,184.34	0.00	0.00	46,184.34	0.00	46,184.34
UNIVERSITY OF GEORGIA	413,491.97	0.00	0.00	413,491.97	0.00	413,491.97
VALDOSTA STATE UNIVERSITY	8,793.42	0.00	0.00	8,793.42	0.00	8,793.42
WAYCROSS COLLEGE	4,985.44	0.00	0.00	4,985.44	0.00	4,985.44
GA TECH	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	4,919,806.72	0.00	0.00	4,919,806.72	0.00	4,919,806.72
<b>SubTotal</b>	<b>63,191,393.82</b>	<b>0.00</b>	<b>0.00</b>	<b>63,191,393.82</b>	<b>0.00</b>	<b>63,191,393.82</b>
Direct Billed	2,837,536.34					2,837,536.34
Unallocated	2,430,402.79					2,430,402.79
<b>Total</b>	<b>68,459,332.95</b>					<b>68,459,332.95</b>



STATE OF GEORGIA  
STATEWIDE COST ALLOCATION PLAN  
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE ALLOWANCE	0.00	3,040,705.00	
EQUIP USE ALLOW/DEPRECIATION	0.00	1,089,646.94	
COMMISSIONER, D.O.A.S.	2,473,184.32	( 487,992.00)	
STATEWIDE BUSINESS SERVICES	292,580.04	0.00	
RISK MANAGEMENT ADMINISTRATION	1,017,085.79	0.00	
SUPPORT SERVICES ADMINISTRATION	247,146.08	0.00	
MAIL/COURIER ADMINISTRATION	226,802.54	0.00	
MOTOR VEHICLE ADMINISTRATION	141,383.12	0.00	
OFFICE OF ADMIN HEARINGS	4,700,681.54	0.00	
SPACE MANAGEMENT	388,520.88	0.00	
PURCHASING	2,222,893.68	0.00	
INTERNAL ADMINISTRATION	5,807,645.99	0.00	
SECRETARY OF STATE ADMIN	5,168,502.39	0.00	
SECRETARY OF STATE ARCHIVES	6,266,601.86	0.00	
PLANNING/BUDGET ADMN	5,469,778.03	( 3,286,670.52)	
PLANNING/BUDGET SVCS	3,382,329.17	0.00	
AUDITS ADMINISTRATION	5,924,663.71	356,398.91	
PERFORMANCE/FINANCIAL AUDITS	24,017,445.46	0.00	
MERIT SYSTEM			284,280.46
STATE PROPERTIES			214,347.20
TREASURY			1,069,946.91
PROPERTY INSUR			43,100.88
LIAB/TORT INSUR			56,453.11
WORKERS COMP INS			615,622.75
SMALL/MINORITY			276,914.20
CENTRAL SUPPLY			44,512.70
SUR PROP STATE			405,917.15
SUR PROP FEDERAL			73,786.38
MAIL SERVICES			96,182.39
COURIER SERVICES			156,706.05
POST OFFICE			113,943.23
VEHICLE RENTALS			220,644.61
VEHICLE LEASING			18,275.14
CONTRACTS MAINT			37,109.11
PETROL OPERATION			1,747.47
INFO TECHNOLOGY			177,523.75
GEORGIA NET AUTH			21,927.11
GA BLDG AUTHORITY			3,372,103.93



STATE OF GEORGIA  
 STATEWIDE COST ALLOCATION PLAN  
 Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
HEALTH INSURANCE			0.00
MERIT SYSTEM OPN			120,575.04
SEC OF ST OTHER			10,945,615.30
OPB OTHER			4,712,625.54
AUDIT BILLED SVC			2,940,596.25
MEDICAID AUDIT			3,095,249.53
OTHER AUDITS			5,836,407.34
AGRICULTURE			110,390.93
COMMUNITY AFFAIR			50,308.16
DEFENSE			84,716.89
EDUCATION			12,492,262.07
HUMAN RESOURCES			3,560,540.53
LABOR			179,289.86
COMMUNITY HEALTH			788,730.14
NATURAL RESOURCES			858,769.05
CORRECTIONS			552,365.71
PUBLIC SAFETY			937,810.61
TRANSPORTATION			377,554.33
BD OF REGENTS			425,646.01
TECH/ADULT ED			320,262.25
VETERAN SERVICE			34,370.01
JUVENILE JUSTICE			234,329.42
TEACHER RETIREMENT			808.25
EMPLOYEE RETIRE			2,836.83
SCHOOL READINESS			14,645.25
INDUSTRY/TRADE			65,822.13
CORRECTIONAL INDUSTRIES			32,460.46
WORLD CONGRESS			274,177.89
BANKING AND FINANCE			25,060.73
PUBLIC SERVICE COMM			9,965.92
INSURANCE			31,585.92
STUDENT FINANCE			71,161.73
LAW DEPARTMENT			50,877.39
PARDONS/PAROLE			27,032.95
GA BUREAU OF INVESTIGATION			36,566.25
REVENUE			420,485.73
SUBSEQUENT INJURY TRUST			27,028.81
ABAC			16,747.61



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
ALBANY STATE UNIVERSITY			63,245.11	
ARMSTRONG ATLANTIC STATE UNIVERSITY			40,209.32	
ATLANTA METROPOLITAN COLLEGE			22,547.27	
AUGUSTA STATE UNIVERSITY			20,593.18	
BAINBRIDGE COLLEGE			0.00	
CLAYTON COLLEGE & STATE UNIVERSITY			12,814.36	
COASTAL GA COMMUNITY COLLEGE			6,663.97	
COLUMBUS STATE UNIVERSITY			39,871.10	
DALTON STATE COLLEGE			2,730.72	
DARTON COLLEGE			34,760.37	
FLOYD COLLEGE			23,511.80	
FORT VALLEY STATE UNIVERSITY			17,286.25	
GA COLLEGE & STATE UNIVERSITY			35,136.17	
GA PERIMETER COLLEGE			7,089.88	
GEORGIA SOUTHERN UNIVERSITY			9,732.90	
GA STATE UNIVERSITY			27,069.26	
GORDON COLLEGE			24,852.11	
KENNESAW STATE UNIVERSITY			29,850.10	
MACON STATE COLLEGE			1,478.09	
MEDICAL COLLEGE OF GEORGIA			289,945.44	
NORTH GEORGIA COLLEGE & STATE UNIVERSITY			20,054.56	
SOUTH GEORGIA COLLEGE			1,966.62	
STATE UNIVERSITY OF WEST GA			46,184.34	
UNIVERSITY OF GEORGIA			413,491.97	
VALDOSTA STATE UNIVERSITY			8,793.42	
WAYCROSS COLLEGE			4,985.44	
GA TECH			0.00	
ALL OTHER			4,919,806.72	
Direct Billed Total			2,837,536.34	
Unallocated Total			2,430,402.79	
Totals	67,747,244.62	712,088.33	68,459,332.95	Deviation 0.00

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Detail Of Allocated Costs**

Department	BUILDING USE 1.5	EQUIP USE 2.5	COMMISSIONER, D.O.A.S. 3.5	STATEWIDE BUSINESS 4.5	RISK MANAGEMENT 5.5	SUPPORT SERVICES 6.5	MAIL/COURIER 7.5
BUILDING USE ALLOWANCE	( 3,040,705.00)	0.00	0.00	0.00	0.00	0.00	0.00
EQUIP USE	0.00	( 1,089,646.94)	0.00	0.00	0.00	0.00	0.00
COMMISSIONER, D.O.A.S.	0.00	3,622.27	( 2,435,379.53)	0.00	0.00	0.00	0.00
STATEWIDE BUSINESS	0.00	0.00	19,578.08	( 354,395.46)	0.00	0.00	0.00
RISK MANAGEMENT	0.00	1,858.54	185,982.73	0.00	( 1,284,711.28)	0.00	0.00
SUPPORT SERVICES	0.00	0.00	84,135.05	0.00	0.00	( 385,474.08)	0.00
MAIL/COURIER	0.00	3,767.78	92,991.36	0.00	0.00	0.00	( 350,212.58)
MOTOR VEHICLE	0.00	0.00	70,850.56	0.00	0.00	0.00	0.00
OFFICE OF ADMIN HEARINGS	0.00	489.44	536,270.09	0.00	0.00	0.00	0.00
SPACE MANAGEMENT	0.00	0.00	44,029.80	49,461.13	0.00	0.00	0.00
PURCHASING	0.00	716.52	360,784.71	304,934.33	0.00	0.00	0.00
INTERNAL ADMINISTRATION	0.00	0.00	159,413.77	0.00	0.00	0.00	0.00
SECRETARY OF STATE ADMIN	0.00	10,277.48	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE	0.00	99,001.04	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET ADMN	0.00	40,404.10	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	0.00	13,745.13	0.00	0.00	0.00	0.00	0.00
AUDITS ADMINISTRATION	0.00	121,831.12	0.00	0.00	0.00	0.00	0.00
PERFORMANCE/FINANCIAL	0.00	185,797.30	0.00	0.00	0.00	0.00	0.00
MERIT SYSTEM	0.00	75,279.96	0.00	0.00	0.00	0.00	0.00
STATE PROPERTIES	0.00	0.00	63,813.74	0.00	0.00	0.00	0.00
TREASURY	0.00	0.00	185,662.61	0.00	0.00	0.00	0.00
PROPERTY INSUR	0.00	0.00	4,116.28	0.00	14,671.80	0.00	0.00
LIAB/TORT INSUR	0.00	0.00	6,201.25	0.00	21,806.05	0.00	0.00
WORKERS COMP INS	0.00	0.00	64,588.03	0.00	231,147.64	0.00	0.00
SMALL/MINORITY	0.00	0.00	82,283.36	0.00	0.00	0.00	0.00
CENTRAL SUPPLY	0.00	20,504.94	3,537.86	0.00	0.00	4,241.31	0.00
SUR PROP STATE	0.00	0.00	146,656.39	0.00	0.00	53,718.17	0.00
SUR PROP FEDERAL	0.00	0.00	33,527.08	0.00	0.00	8,341.62	0.00
MAIL SERVICES	0.00	3,767.78	8,989.42	0.00	0.00	10,776.81	31,412.90
COURIER SERVICES	0.00	0.00	15,243.23	0.00	0.00	18,274.08	53,266.39
POST OFFICE	0.00	0.00	11,083.57	0.00	0.00	13,287.35	38,730.75
VEHICLE RENTALS	0.00	162.04	20,069.59	0.00	0.00	24,060.09	0.00
VEHICLE LEASING	0.00	0.00	1,663.50	0.00	0.00	1,994.27	0.00
CONTRACTS MAINT	0.00	4,266.04	2,989.57	0.00	0.00	3,583.99	0.00
PETROL OPERATION	0.00	1,286.43	41.97	0.00	0.00	50.31	0.00
INFO TECHNOLOGY	0.00	138,831.46	0.00	0.00	0.00	0.00	0.00
GEORGIA NET AUTH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GA BLDG AUTHORITY	3,040,705.00	288,757.61	0.00	0.00	0.00	0.00	0.00
HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Detail Of Allocated Costs**

Department	BUILDING USE	EQUIP USE	COMMISSIONER, D.O.A.S.	STATEWIDE BUSINESS	RISK MANAGEMENT	SUPPORT SERVICES	MAIL/COURIER
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
MERIT SYSTEM OPN	0.00	75,279.96	0.00	0.00	0.00	0.00	0.00
SEC OF ST OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPB OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUDIT BILLED SVC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MEDICAID AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER AUDITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AGRICULTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNITY AFFAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNITY HEALTH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NATURAL RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CORRECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BD OF REGENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TECH/ADULT ED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VETERAN SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JUVENILE JUSTICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TEACHER RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE RETIRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCHOOL READINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INDUSTRY/TRADE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CORRECTIONAL INDUSTRIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WORLD CONGRESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BANKING AND FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC SERVICE COMM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STUDENT FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LAW DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PARDONS/PAROLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GA BUREAU OF INVESTIGATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBSEQUENT INJURY TRUST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ABAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALBANY STATE UNIVERSITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ARMSTRONG ATLANTIC STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Detail Of Allocated Costs**

Department	BUILDING USE 1.5	EQUIP USE 2.5	COMMISSIONER, D.O.A.S. 3.5	STATEWIDE BUSINESS 4.5	RISK MANAGEMENT 5.5	SUPPORT SERVICES 6.5	MAIL/COURIER 7.5
ATLANTA METROPOLITAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUGUSTA STATE UNIVERSITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BAINBRIDGE COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLAYTON COLLEGE & STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COASTAL GA COMMUNITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COLUMBUS STATE UNIVERSITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DALTON STATE COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DARTON COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FLOYD COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FORT VALLEY STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GA COLLEGE & STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GA PERIMETER COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GEORGIA SOUTHERN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GA STATE UNIVERSITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GORDON COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KENNESAW STATE UNIVERSITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MACON STATE COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MEDICAL COLLEGE OF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NORTH GEORGIA COLLEGE &	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SOUTH GEORGIA COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE UNIVERSITY OF WEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UNIVERSITY OF GEORGIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VALDOSTA STATE UNIVERSITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WAYCROSS COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GA TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Direct Billings	0.00	0.00	230,875.93	0.00	1,017,085.79	247,146.08	226,802.54
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



STATE OF GEORGIA  
STATEWIDE COST ALLOCATION PLAN  
Detail Of Allocated Costs

Department	MOTOR VEHICLE 8.5	OFFICE OF ADMIN 9.5	SPACE MANAGEMENT 10.5	PURCHASING 11.5	INTERNAL 12.5	SECRETARY OF STATE 13.5	SECRETARY OF STATE 14.5
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIP USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMISSIONER, D.O.A.S.	0.00	0.00	48,596.32	8,626.24	0.00	0.00	2,527.67
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	42,237.34	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	0.00	79,784.22	0.00	0.00
SUPPORT SERVICES	0.00	0.00	0.00	0.00	54,192.95	0.00	0.00
MAIL/COURIER	0.00	0.00	0.00	0.00	26,650.90	0.00	0.00
MOTOR VEHICLE	( 245,393.53)	0.00	0.00	0.00	33,159.85	0.00	0.00
OFFICE OF ADMIN HEARINGS	0.00	( 6,216,145.03)	0.00	0.00	978,703.96	0.00	0.00
SPACE MANAGEMENT	0.00	0.00	( 568,241.37)	0.00	86,229.56	0.00	0.00
PURCHASING	0.00	0.00	0.00	( 3,420,945.70)	531,616.46	0.00	0.00
INTERNAL ADMINISTRATION	0.00	0.00	0.00	0.00	( 5,967,059.76)	0.00	0.00
SECRETARY OF STATE ADMIN	0.00	89,917.23	35,900.64	9,883.21	0.00	( 5,671,344.41)	325,231.11
SECRETARY OF STATE	0.00	0.00	0.00	0.00	0.00	869,800.31	( 7,235,403.21)
PLANNING/BUDGET ADMN	0.00	0.00	6,891.10	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUDITS ADMINISTRATION	0.00	0.00	10,384.34	3,620.09	0.00	0.00	14,734.68
PERFORMANCE/FINANCIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MERIT SYSTEM	0.00	192,409.23	7,936.63	1,979.15	0.00	0.00	6,675.49
STATE PROPERTIES	0.00	0.00	0.00	0.00	150,533.46	0.00	0.00
TREASURY	0.00	0.00	638.56	0.00	486,030.86	0.00	2,059.68
PROPERTY INSUR	0.00	5,430.94	0.00	0.00	18,881.86	0.00	0.00
LIAB/TORT INSUR	0.00	0.00	0.00	0.00	28,445.81	0.00	0.00
WORKERS COMP INS	0.00	0.00	0.00	2,830.92	296,272.53	0.00	31.68
SMALL/MINORITY	0.00	0.00	0.00	0.00	194,630.84	0.00	0.00
CENTRAL SUPPLY	0.00	0.00	0.00	0.00	16,228.59	0.00	0.00
SUR PROP STATE	0.00	0.00	0.00	0.00	205,542.59	0.00	0.00
SUR PROP FEDERAL	0.00	0.00	0.00	0.00	31,917.68	0.00	0.00
MAIL SERVICES	0.00	0.00	0.00	0.00	41,235.48	0.00	0.00
COURIER SERVICES	0.00	0.00	0.00	0.00	69,922.35	0.00	0.00
POST OFFICE	0.00	0.00	0.00	0.00	50,841.56	0.00	0.00
VEHICLE RENTALS	84,291.43	0.00	0.00	0.00	92,061.46	0.00	0.00
VEHICLE LEASING	6,986.67	0.00	0.00	0.00	7,630.70	0.00	0.00
CONTRACTS MAINT	12,556.05	0.00	0.00	0.00	13,713.46	0.00	0.00
PETROL OPERATION	176.26	0.00	0.00	0.00	192.50	0.00	0.00
INFO TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GEORGIA NET AUTH	0.00	0.00	0.00	15,006.48	0.00	0.00	0.00
GA BLDG AUTHORITY	0.00	0.00	38,141.81	0.00	0.00	0.00	0.00
HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00



STATE OF GEORGIA  
STATEWIDE COST ALLOCATION PLAN  
Detail Of Allocated Costs

Department	MOTOR VEHICLE 8.5	OFFICE OF ADMIN 9.5	SPACE MANAGEMENT 10.5	PURCHASING 11.5	INTERNAL 12.5	SECRETARY OF STATE 13.5	SECRETARY OF STATE 14.5
MERIT SYSTEM OPN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEC OF ST OTHER	0.00	0.00	0.00	0.00	0.00	4,801,544.10	6,144,071.20
OPB OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUDIT BILLED SVC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MEDICAID AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER AUDITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AGRICULTURE	0.00	2,130.61	14,043.02	54,126.00	0.00	0.00	4,499.62
COMMUNITY AFFAIR	0.00	0.00	0.00	31,703.96	0.00	0.00	2,545.56
DEFENSE	0.00	0.00	0.00	63,746.16	0.00	0.00	15,907.12
EDUCATION	0.00	114,760.40	15,464.67	54,677.14	0.00	0.00	25,212.67
HUMAN RESOURCES	0.00	2,207,003.38	110,245.15	292,275.30	0.00	0.00	146,232.46
LABOR	0.00	75,534.94	2,064.71	0.00	0.00	0.00	2,862.43
COMMUNITY HEALTH	0.00	131,847.01	15,002.03	6,864.39	0.00	0.00	1,668.88
NATURAL RESOURCES	0.00	126,450.88	19,432.62	74,869.49	0.00	0.00	32,933.85
CORRECTIONS	0.00	0.00	12,906.31	389,153.44	0.00	0.00	23,184.67
PUBLIC SAFETY	0.00	557.05	390.20	77,550.09	0.00	0.00	14,407.25
TRANSPORTATION	0.00	4,734.69	24,159.71	108,903.34	0.00	0.00	32,743.74
BD OF REGENTS	0.00	0.00	10,075.60	0.00	0.00	0.00	18,986.08
TECH/ADULT ED	0.00	1,357.75	4,335.98	48,100.85	0.00	0.00	10.56
VETERAN SERVICE	0.00	0.00	1,660.10	8,517.85	0.00	0.00	20,903.17
JUVENILE JUSTICE	0.00	974.78	5,732.40	134,832.70	0.00	0.00	0.00
TEACHER RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	116.19
EMPLOYEE RETIRE	0.00	0.00	0.00	0.00	0.00	0.00	2,545.56
SCHOOL READINESS	0.00	3,585.83	0.00	1,302.72	0.00	0.00	0.00
INDUSTRY/TRADE	0.00	0.00	0.00	8,956.27	0.00	0.00	2,925.81
CORRECTIONAL INDUSTRIES	0.00	0.00	0.00	0.00	0.00	0.00	52.81
WORLD CONGRESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BANKING AND FINANCE	0.00	0.00	0.00	538.62	0.00	0.00	5,334.06
PUBLIC SERVICE COMM	0.00	0.00	0.00	1,377.89	0.00	0.00	8,323.24
INSURANCE	0.00	0.00	0.00	851.78	0.00	0.00	29,015.17
STUDENT FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	5,967.81
LAW DEPARTMENT	0.00	0.00	0.00	5,749.54	0.00	0.00	7,541.62
PARDONS/PAROLE	0.00	0.00	0.00	23,399.06	0.00	0.00	992.88
GA BUREAU OF INVESTIGATION	0.00	0.00	0.00	29,912.71	0.00	0.00	0.00
REVENUE	0.00	28,296.71	0.00	7,365.44	0.00	0.00	54,006.03
SUBSEQUENT INJURY TRUST	0.00	0.00	0.00	375.80	0.00	0.00	0.00
ABAC	0.00	0.00	0.00	16,747.61	0.00	0.00	0.00
ALBANY STATE UNIVERSITY	0.00	0.00	0.00	63,245.11	0.00	0.00	0.00
ARMSTRONG ATLANTIC STATE	0.00	0.00	0.00	40,209.32	0.00	0.00	0.00

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Detail Of Allocated Costs**

Department	MOTOR VEHICLE 8.5	OFFICE OF ADMIN 9.5	SPACE MANAGEMENT 10.5	PURCHASING 11.5	INTERNAL 12.5	SECRETARY OF STATE 13.5	SECRETARY OF STATE 14.5
ATLANTA METROPOLITAN	0.00	0.00	0.00	22,547.27	0.00	0.00	0.00
AUGUSTA STATE UNIVERSITY	0.00	0.00	0.00	20,593.18	0.00	0.00	0.00
BAINBRIDGE COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLAYTON COLLEGE & STATE	0.00	0.00	0.00	12,814.36	0.00	0.00	0.00
COASTAL GA COMMUNITY	0.00	0.00	0.00	6,663.97	0.00	0.00	0.00
COLUMBUS STATE UNIVERSITY	0.00	0.00	0.00	39,871.10	0.00	0.00	0.00
DALTON STATE COLLEGE	0.00	0.00	0.00	2,730.72	0.00	0.00	0.00
DARTON COLLEGE	0.00	0.00	0.00	34,760.37	0.00	0.00	0.00
FLOYD COLLEGE	0.00	0.00	0.00	23,511.80	0.00	0.00	0.00
FORT VALLEY STATE	0.00	0.00	0.00	17,286.25	0.00	0.00	0.00
GA COLLEGE & STATE	0.00	0.00	0.00	35,136.17	0.00	0.00	0.00
GA PERIMETER COLLEGE	0.00	0.00	0.00	7,089.88	0.00	0.00	0.00
GEORGIA SOUTHERN	0.00	0.00	0.00	9,732.90	0.00	0.00	0.00
GA STATE UNIVERSITY	0.00	0.00	0.00	27,069.26	0.00	0.00	0.00
GORDON COLLEGE	0.00	0.00	0.00	24,852.11	0.00	0.00	0.00
KENNESAW STATE UNIVERSITY	0.00	0.00	0.00	29,850.10	0.00	0.00	0.00
MACON STATE COLLEGE	0.00	0.00	0.00	1,478.09	0.00	0.00	0.00
MEDICAL COLLEGE OF	0.00	0.00	0.00	289,945.44	0.00	0.00	0.00
NORTH GEORGIA COLLEGE &	0.00	0.00	0.00	20,054.56	0.00	0.00	0.00
SOUTH GEORGIA COLLEGE	0.00	0.00	0.00	1,966.62	0.00	0.00	0.00
STATE UNIVERSITY OF WEST	0.00	0.00	0.00	46,184.34	0.00	0.00	0.00
UNIVERSITY OF GEORGIA	0.00	0.00	0.00	413,491.97	0.00	0.00	0.00
VALDOSTA STATE UNIVERSITY	0.00	0.00	0.00	8,793.42	0.00	0.00	0.00
WAYCROSS COLLEGE	0.00	0.00	0.00	4,985.44	0.00	0.00	0.00
GA TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	0.00	2,338,471.60	184,239.47	650,676.83	0.00	0.00	281,152.46
Direct Billings	141,383.12	892,682.00	0.00	81,560.88	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	2,430,402.79	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Detail Of Allocated Costs**

Department	PLANNING/BUDGET ADMN	PLANNING/BUDGET SVCS	AUDITS ADMINISTRATION	PERFORMANCE/FINANCIAL	Total Plan Allocated
	15.5	16.5	17.5	18.5	
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00
EQUIP USE	0.00	0.00	0.00	0.00	0.00
COMMISSIONER, D.O.A.S.	0.00	2,199.86	0.00	384,614.85	0.00
STATEWIDE BUSINESS	0.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00
MAIL/COURIER	0.00	0.00	0.00	0.00	0.00
MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00
OFFICE OF ADMIN HEARINGS	0.00	0.00	0.00	0.00	0.00
SPACE MANAGEMENT	0.00	0.00	0.00	0.00	0.00
PURCHASING	0.00	0.00	0.00	0.00	0.00
INTERNAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
SECRETARY OF STATE ADMIN	0.00	1,196.28	0.00	30,436.07	0.00
SECRETARY OF STATE	0.00	0.00	0.00	0.00	0.00
PLANNING/BUDGET ADMN	( 2,230,402.71)	0.00	0.00	0.00	0.00
PLANNING/BUDGET SVCS	0.00	( 3,396,074.30)	0.00	0.00	0.00
AUDITS ADMINISTRATION	0.00	886.05	( 6,432,518.90)	0.00	0.00
PERFORMANCE/FINANCIAL	0.00	0.00	6,432,518.90	( 30,635,761.68)	0.00
MERIT SYSTEM	0.00	0.00	0.00	0.00	284,280.46
STATE PROPERTIES	0.00	0.00	0.00	0.00	214,347.20
TREASURY	0.00	0.00	0.00	395,555.20	1,069,946.91
PROPERTY INSUR	0.00	0.00	0.00	0.00	43,100.88
LIAB/TORT INSUR	0.00	0.00	0.00	0.00	56,453.11
WORKERS COMP INS	0.00	363.58	0.00	20,368.37	615,622.75
SMALL/MINORITY	0.00	0.00	0.00	0.00	276,914.20
CENTRAL SUPPLY	0.00	0.00	0.00	0.00	44,512.70
SUR PROP STATE	0.00	0.00	0.00	0.00	405,917.15
SUR PROP FEDERAL	0.00	0.00	0.00	0.00	73,786.38
MAIL SERVICES	0.00	0.00	0.00	0.00	96,182.39
COURIER SERVICES	0.00	0.00	0.00	0.00	156,706.05
POST OFFICE	0.00	0.00	0.00	0.00	113,943.23
VEHICLE RENTALS	0.00	0.00	0.00	0.00	220,644.61
VEHICLE LEASING	0.00	0.00	0.00	0.00	18,275.14
CONTRACTS MAINT	0.00	0.00	0.00	0.00	37,109.11
PETROL OPERATION	0.00	0.00	0.00	0.00	1,747.47
INFO TECHNOLOGY	0.00	0.00	0.00	38,692.29	177,523.75
GEORGIA NET AUTH	0.00	6,920.63	0.00	0.00	21,927.11
GA BLDG AUTHORITY	0.00	1,470.77	0.00	3,028.74	3,372,103.93
HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Detail Of Allocated Costs**

Department	PLANNING/BUDGET ADMN PLANNING/BUDGET SVCS AUDITS ADMINISTRATION PERFORMANCE/FINANCIA				Total Plan Allocated
	15.5	16.5	17.5	18.5	
MERIT SYSTEM OPN	0.00	469.53	0.00	44,825.55	120,575.04
SEC OF ST OTHER	0.00	0.00	0.00	0.00	10,945,615.30
OPB OTHER	2,230,402.71	2,482,222.83	0.00	0.00	4,712,625.54
AUDIT BILLED SVC	0.00	0.00	0.00	2,940,596.25	2,940,596.25
MEDICAID AUDIT	0.00	0.00	0.00	3,095,249.53	3,095,249.53
OTHER AUDITS	0.00	0.00	0.00	5,836,407.34	5,836,407.34
AGRICULTURE	0.00	1,972.50	0.00	33,619.18	110,390.93
COMMUNITY AFFAIR	0.00	6,820.95	0.00	9,237.69	50,308.16
DEFENSE	0.00	1,126.25	0.00	3,937.36	84,716.89
EDUCATION	0.00	215,686.31	0.00	12,066,460.88	12,492,262.07
HUMAN RESOURCES	0.00	90,377.05	0.00	714,407.19	3,560,540.53
LABOR	0.00	11,675.42	0.00	87,152.36	179,289.86
COMMUNITY HEALTH	0.00	249,112.65	0.00	384,235.18	788,730.14
NATURAL RESOURCES	0.00	8,834.24	0.00	596,247.97	858,769.05
CORRECTIONS	0.00	29,746.86	0.00	97,374.43	552,365.71
PUBLIC SAFETY	0.00	3,896.95	0.00	841,009.07	937,810.61
TRANSPORTATION	0.00	62,541.35	0.00	144,471.50	377,554.33
BD OF REGENTS	0.00	112,411.59	0.00	284,172.74	425,646.01
TECH/ADULT ED	0.00	13,362.96	0.00	253,074.15	320,262.25
VETERAN SERVICE	0.00	1,017.29	0.00	2,271.60	34,370.01
JUVENILE JUSTICE	0.00	9,423.08	0.00	83,366.46	234,329.42
TEACHER RETIREMENT	0.00	692.06	0.00	0.00	808.25
EMPLOYEE RETIRE	0.00	291.27	0.00	0.00	2,836.83
SCHOOL READINESS	0.00	9,756.70	0.00	0.00	14,645.25
INDUSTRY/TRADE	0.00	1,921.25	0.00	52,018.80	65,822.13
CORRECTIONAL INDUSTRIES	0.00	0.00	0.00	32,407.65	32,460.46
WORLD CONGRESS	0.00	0.00	0.00	274,177.89	274,177.89
BANKING AND FINANCE	0.00	334.05	0.00	18,864.00	25,060.73
PUBLIC SERVICE COMM	0.00	264.79	0.00	0.00	9,965.92
INSURANCE	0.00	507.44	0.00	1,211.53	31,585.92
STUDENT FINANCE	0.00	0.00	0.00	65,193.92	71,161.73
LAW DEPARTMENT	0.00	1,392.60	0.00	36,193.63	50,877.39
PARDONS/PAROLE	0.00	1,580.94	0.00	1,060.07	27,032.95
GA BUREAU OF INVESTIGATION	0.00	4,381.94	0.00	2,271.60	36,566.25
REVENUE	0.00	11,132.64	0.00	319,684.91	420,485.73
SUBSEQUENT INJURY TRUST	0.00	0.00	0.00	26,653.01	27,028.81
ABAC	0.00	0.00	0.00	0.00	16,747.61
ALBANY STATE UNIVERSITY	0.00	0.00	0.00	0.00	63,245.11
ARMSTRONG ATLANTIC STATE	0.00	0.00	0.00	0.00	40,209.32



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Detail Of Allocated Costs**

Department	PLANNING/BUDGET ADMIN	PLANNING/BUDGET SVCS	AUDITS ADMINISTRATION	PERFORMANCE/FINANCIA	Total Plan Allocated
	15.5	16.5	17.5	18.5	
ATLANTA METROPOLITAN	0.00	0.00	0.00	0.00	22,547.27
AUGUSTA STATE UNIVERSITY	0.00	0.00	0.00	0.00	20,593.18
BAINBRIDGE COLLEGE	0.00	0.00	0.00	0.00	0.00
CLAYTON COLLEGE & STATE	0.00	0.00	0.00	0.00	12,814.36
COASTAL GA COMMUNITY	0.00	0.00	0.00	0.00	6,663.97
COLUMBUS STATE UNIVERSITY	0.00	0.00	0.00	0.00	39,871.10
DALTON STATE COLLEGE	0.00	0.00	0.00	0.00	2,730.72
DARTON COLLEGE	0.00	0.00	0.00	0.00	34,760.37
FLOYD COLLEGE	0.00	0.00	0.00	0.00	23,511.80
FORT VALLEY STATE	0.00	0.00	0.00	0.00	17,286.25
GA COLLEGE & STATE	0.00	0.00	0.00	0.00	35,136.17
GA PERIMETER COLLEGE	0.00	0.00	0.00	0.00	7,089.88
GEORGIA SOUTHERN	0.00	0.00	0.00	0.00	9,732.90
GA STATE UNIVERSITY	0.00	0.00	0.00	0.00	27,069.26
GORDON COLLEGE	0.00	0.00	0.00	0.00	24,852.11
KENNESAW STATE UNIVERSITY	0.00	0.00	0.00	0.00	29,850.10
MACON STATE COLLEGE	0.00	0.00	0.00	0.00	1,478.09
MEDICAL COLLEGE OF	0.00	0.00	0.00	0.00	289,945.44
NORTH GEORGIA COLLEGE &	0.00	0.00	0.00	0.00	20,054.56
SOUTH GEORGIA COLLEGE	0.00	0.00	0.00	0.00	1,966.62
STATE UNIVERSITY OF WEST	0.00	0.00	0.00	0.00	46,184.34
UNIVERSITY OF GEORGIA	0.00	0.00	0.00	0.00	413,491.97
VALDOSTA STATE UNIVERSITY	0.00	0.00	0.00	0.00	8,793.42
WAYCROSS COLLEGE	0.00	0.00	0.00	0.00	4,985.44
GA TECH	0.00	0.00	0.00	0.00	0.00
ALL OTHER	0.00	50,043.64	0.00	1,415,222.72	4,919,806.72
Direct Billings	0.00	0.00	0.00	0.00	2,837,536.34
Unallocated	0.00	0.00	0.00	0.00	2,430,402.79
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68,459,332.95</b>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
BUILDING USE ALLOWANCE		
1.4.1 BLDG USE ALLOW	DIRECT ALLOCATION TO GEORGIA BUILDING AUTHORITY	STATE PERSONNEL
EQUIP USE ALLOW/DEPRECIATION		
2.4.1 EQUIP USE ALLOW	DIRECT IDENTIFICATION OF EQUIPMENT USE ALLOWANCE	DOAS WORKPAPERS AND AGENCIES' INVENTORIES
2.4.2 AUTO DEPRECIAT	DIRECT IDENTIFICATION OF AUTO DEPRECIATION	DOAS WORKPAPERS AND AGENCIES' INVENTORIES
COMMISSIONER, D.O.A.S.		
3.4.1 COMMISSIONER	FY 2003 SALARIES OF EMPLOYEES SUPERVISED	FY 2003 ACCOUNTING RECORDS
3.4.2 CUST & EMPLOY RELATIONS	NUMBER OF DOAS EMPLOYEES BY ORG	DOAS BUDGET
3.4.3 BUS MGT SVCS	NUMBER OF DOAS EMPLOYEES BY ORG	DOAS BUDGET
3.4.4 LEGAL SERVICES	NUMBER OF DOAS EMPLOYEES BY ORG	DOAS BUDGET
STATEWIDE BUSINESS SERVICES		
4.4.1 SECTION ADMIN	FY 2003 EMPLOYEE SALARIES OF SECTIONS SUPERVISED	FY 2003 ACCOUNTING RECORDS
RISK MANAGEMENT ADMINISTRATION		
5.4.1 RISK MGMT ADMIN	FY 2003 EMPLOYEE SALARIES OF SECTIONS SUPERVISED	FY 2003 ACCOUNTING RECORDS
SUPPORT SERVICES ADMINISTRATION		
6.4.1 SUPP SVCS ADMIN	FY 2003 EMPLOYEE SALARIES OF SECTIONS SUPERVISED	DOAS FINANCIAL REPORT
MAIL/COURIER ADMINISTRATION		
7.4.1 MAIL/COURIER ADM	FY 2003 EMPLOYEE SALARIES OF SECTIONS SUPERVISED	DOAS FY 2003 FINANCIAL REPORTS
MOTOR VEHICLE ADMINISTRATION		
8.4.1 MOTOR VEH ADMIN	FY 2003 EMPLOYEE SALARIES OF SECTIONS SUPERVISED	DOAS FY 2003 FINANCIAL REPORTS
OFFICE OF ADMIN HEARINGS		
9.4.1 ADMIN HEARINGS	HOURS DEVOTED TO CASES FOR EACH DEPARTMENT	ADMINISTRATIVE HEARING JUDGES' MONTHLY TIME SHEETS
SPACE MANAGEMENT		
10.4.1 SPACE LEASES	SQUARE FEET OCCUPIED BY DEPARTMENT	DOAS SPACE MANAGEMENT ASSIGNMENTS BY BUILDING
10.4.2 CAPITOL COMPLEX	SQUARE FEET OCCUPIED BY DEPARTMENT	DOAS SPACE MANAGEMENT ASSIGNMENTS BY BUILDING



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>PURCHASING</b>		
11.4.1 PROCUREMENT	PURCHASE TRANSACTIONS BY AGENCY FOR FY 2003	AGENCY MONTHLY ACTIVITY REPORT-MATERIAL MANAGEMENT DIV
<b>INTERNAL ADMINISTRATION</b>		
12.4.1 FINANCIAL MGMT	FY 2003 SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN	FY 2003 ACCOUNTING RECORDS
12.4.2 INFO TECH	FY 2003 SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN	FY 2003 ACCOUNTING RECORDS
<b>SECRETARY OF STATE ADMIN</b>		
13.4.1 SEC OF ST ADMIN	PERSONAL SERVICES COSTS FOR SECTIONS SUPERVISED	FY 2002 ACCOUNTING RECORDS
<b>SECRETARY OF STATE ARCHIVES</b>		
14.4.1 STATE RECORDS	CUBIC FEET OF RECORDS IN STORAGE	SECRETARY OF STATE
14.4.2 ARCHIVES OTHER	DIRECT ALLOCATION TO SECRETARY OF STATE OTHER	SECRETARY OF STATE
<b>PLANNING/BUDGET ADMN</b>		
15.4.1 OPB ADMIN	DIRECT ALLOCATION TO OPB OTHER	OFFICE OF PLANNING AND BUDGET
<b>PLANNING/BUDGET SVCS</b>		
16.4.1 PLAN/BUDG ALLOW	DEPARTMENTAL COST \$(000'S) FOR FY 2002	BUDGET REPORT FOR FISCAL YEAR 2002
16.4.2 PLAN/BUDG UNALL	DIRECT ALLOCATION TO OPB OTHER	OFFICE OF PLANNING AND BUDGET
16.4.3 OTHER COSTS	DIRECT ALLOCATION TO OPB OTHER	OFFICE OF PLANNING AND BUDGET
<b>AUDITS ADMINISTRATION</b>		
17.4.1 AUDIT ADMIN	DIRECT ALLOCATION TO PERFORMANCE/FINANCIAL AUDITS	DEPARTMENT OF AUDITS
<b>PERFORMANCE/FINANCIAL AUDITS</b>		
18.4.1 UNBILLED AUDITS	UNBILLED AUDIT HOURS BY DEPARTMENT	DEPARTMENT OF AUDIT TIME RECORDS
18.4.2 BILLED AUDITS	DIRECT ALLOCATION TO BILLED AUDITS	DEPARTMENT OF AUDITS
18.4.3 MEDICAID AUDITS	UNBILLED MEDICAID AUDITS HOURS	DEPARTMENT OF AUDITS
18.4.4 EDUCATION AUDITS	UNBILLED AUDIT HOURS FOR EDUCATION AUDITS	STATE AUDITS
18.4.5 OTHER AUDITS	UNBILLED OTHER AUDIT HOURS	DEPARTMENT OF AUDITS



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Department	BUILDING USE ALLOWANCE		EQUIP USE		COMMISSIONER, D.O.A.S.		STATEWIDE BUSINESS		RISK MANAGEMENT	
MERIT SYSTEM	0.00	0.00%	75,447.51	6.92%	18,732.91	0.85%	768.49	0.26%	0.00	0.00%
STATE PROPERTIES	0.00	0.00%	316.73	0.03%	59,079.63	2.67%	210.05	0.07%	0.00	0.00%
TREASURY	0.00	0.00%	5,084.04	0.47%	170,441.31	7.69%	736.68	0.25%	0.00	0.00%
PROPERTY INSUR	0.00	0.00%	144.56	0.01%	14,346.48	0.65%	27.97	0.01%	55,758.83	2.74%
LIAB/TORT INSUR	0.00	0.00%	211.28	0.02%	20,641.92	0.93%	39.69	0.01%	82,871.85	4.07%
WORKERS COMP INS	0.00	0.00%	2,440.39	0.22%	218,127.81	9.84%	628.18	0.21%	878,455.11	43.18%
SMALL/MINORITY	0.00	0.00%	409.51	0.04%	76,162.45	3.44%	271.58	0.09%	0.00	0.00%
CENTRAL SUPPLY	0.00	0.00%	20,539.08	1.88%	5,653.57	0.26%	22.65	0.01%	0.00	0.00%
SUR PROP STATE	0.00	0.00%	432.47	0.04%	173,452.62	7.83%	286.81	0.10%	0.00	0.00%
SUR PROP FEDERAL	0.00	0.00%	67.16	0.01%	37,688.13	1.70%	44.54	0.02%	0.00	0.00%
MAIL SERVICES	0.00	0.00%	4,813.59	0.44%	38,224.66	1.72%	57.54	0.02%	0.00	0.00%
COURIER SERVICES	0.00	0.00%	1,773.38	0.16%	64,816.95	2.92%	97.57	0.03%	0.00	0.00%
POST OFFICE	0.00	0.00%	1,289.44	0.12%	47,129.33	2.13%	70.94	0.02%	0.00	0.00%
VEHICLE RENTALS	0.00	0.00%	355.74	0.03%	90,239.76	4.07%	128.46	0.04%	0.00	0.00%
VEHICLE LEASING	0.00	0.00%	16.05	0.00%	7,479.71	0.34%	10.65	0.00%	0.00	0.00%
CONTRACTS MAINT	0.00	0.00%	4,294.89	0.39%	13,442.10	0.61%	19.14	0.01%	0.00	0.00%
PETROL OPERATION	0.00	0.00%	1,286.83	0.12%	188.69	0.01%	0.27	0.00%	0.00	0.00%
INFO TECHNOLOGY	0.00	0.00%	139,226.95	12.78%	1.51	0.00%	1.30	0.00%	0.00	0.00%
GEORGIA NET AUTH	0.00	0.00%	37.49	0.00%	1,591.49	0.07%	1,134.88	0.39%	0.00	0.00%
GA BLDG AUTHORITY	3,040,705.00	100.00%	288,810.26	26.50%	2,868.36	0.13%	2,696.27	0.92%	0.00	0.00%
HEALTH INSURANCE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
MERIT SYSTEM OPN	0.00	0.00%	75,740.03	6.95%	1.75	0.00%	1.51	0.00%	0.00	0.00%
SEC OF ST OTHER	0.00	0.00%	102,930.77	9.45%	11,994.84	0.54%	3,278.91	1.12%	0.00	0.00%
OPB OTHER	0.00	0.00%	50,453.40	4.63%	518.21	0.02%	487.12	0.17%	0.00	0.00%
AUDIT BILLED SVC	0.00	0.00%	30,056.50	2.76%	114.00	0.01%	98.49	0.03%	0.00	0.00%
MEDICAID AUDIT	0.00	0.00%	30,078.70	2.76%	114.08	0.01%	98.56	0.03%	0.00	0.00%
OTHER AUDITS	0.00	0.00%	57,740.53	5.30%	219.00	0.01%	189.20	0.06%	0.00	0.00%
AGRICULTURE	0.00	0.00%	432.28	0.04%	6,996.87	0.32%	5,087.98	1.74%	0.00	0.00%
COMMUNITY AFFAIR	0.00	0.00%	164.43	0.02%	3,363.11	0.15%	2,398.06	0.82%	0.00	0.00%
DEFENSE	0.00	0.00%	224.87	0.02%	6,763.39	0.31%	4,821.71	1.65%	0.00	0.00%
EDUCATION	0.00	0.00%	122,680.18	11.26%	18,118.20	0.82%	5,661.67	1.94%	0.00	0.00%
HUMAN RESOURCES	0.00	0.00%	10,380.25	0.95%	244,946.77	11.05%	30,586.38	10.45%	0.00	0.00%
LABOR	0.00	0.00%	1,005.02	0.09%	7,196.06	0.32%	171.55	0.06%	0.00	0.00%
COMMUNITY HEALTH	0.00	0.00%	5,032.26	0.46%	14,154.43	0.64%	1,631.91	0.56%	0.00	0.00%
NATURAL RESOURCES	0.00	0.00%	6,543.47	0.60%	21,210.73	0.96%	7,094.94	2.42%	0.00	0.00%
CORRECTIONS	0.00	0.00%	1,570.57	0.14%	42,249.48	1.91%	30,346.76	10.37%	0.00	0.00%



STATE OF GEORGIA  
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Department	BUILDING USE ALLOWANCE		EQUIP USE		COMMISSIONER, D.O.A.S.		STATEWIDE BUSINESS		RISK MANAGEMENT	
PUBLIC SAFETY	0.00	0.00%	8,787.95	0.81%	8,341.03	0.38%	5,921.39	2.02%	0.00	0.00%
TRANSPORTATION	0.00	0.00%	2,098.91	0.19%	13,818.71	0.62%	9,951.44	3.40%	0.00	0.00%
BD OF REGENTS	0.00	0.00%	3,530.58	0.32%	772.03	0.03%	722.59	0.25%	0.00	0.00%
TECH/ADULT ED	0.00	0.00%	2,631.72	0.24%	5,563.48	0.25%	3,952.92	1.35%	0.00	0.00%
VETERAN SERVICE	0.00	0.00%	217.14	0.02%	1,031.86	0.05%	762.53	0.26%	0.00	0.00%
JUVENILE JUSTICE	0.00	0.00%	978.29	0.09%	14,824.66	0.67%	10,605.16	3.62%	0.00	0.00%
TEACHER RETIREMENT	0.00	0.00%	3.82	0.00%	0.02	0.00%	0.01	0.00%	0.00	0.00%
EMPLOYEE RETIRE	0.00	0.00%	23.56	0.00%	0.43	0.00%	0.11	0.00%	0.00	0.00%
SCHOOL READINESS	0.00	0.00%	42.26	0.00%	472.22	0.02%	99.59	0.03%	0.00	0.00%
INDUSTRY/TRADE	0.00	0.00%	570.86	0.05%	952.38	0.04%	679.21	0.23%	0.00	0.00%
CORRECTIONAL INDUSTRIES	0.00	0.00%	331.70	0.03%	1.27	0.00%	1.08	0.00%	0.00	0.00%
WORLD CONGRESS	0.00	0.00%	2,802.42	0.26%	10.71	0.00%	9.19	0.00%	0.00	0.00%
BANKING AND FINANCE	0.00	0.00%	241.29	0.02%	58.77	0.00%	41.60	0.01%	0.00	0.00%
PUBLIC SERVICE COMM	0.00	0.00%	75.10	0.01%	147.55	0.01%	104.57	0.04%	0.00	0.00%
INSURANCE	0.00	0.00%	269.99	0.02%	95.33	0.00%	65.75	0.02%	0.00	0.00%
STUDENT FINANCE	0.00	0.00%	718.81	0.07%	3.56	0.00%	2.45	0.00%	0.00	0.00%
LAW DEPARTMENT	0.00	0.00%	445.51	0.04%	612.46	0.03%	436.37	0.15%	0.00	0.00%
PARDONS/PAROLE	0.00	0.00%	40.74	0.00%	2,481.77	0.11%	1,769.66	0.60%	0.00	0.00%
GA BUREAU OF INVESTIGATION	0.00	0.00%	59.85	0.01%	3,172.44	0.14%	2,262.26	0.77%	0.00	0.00%
REVENUE	0.00	0.00%	3,807.30	0.35%	3,439.00	0.16%	578.59	0.20%	0.00	0.00%
SUBSEQUENT INJURY TRUST	0.00	0.00%	272.66	0.03%	40.89	0.00%	29.31	0.01%	0.00	0.00%
ABAC	0.00	0.00%	10.58	0.00%	1,776.15	0.08%	1,266.56	0.43%	0.00	0.00%
ALBANY STATE UNIVERSITY	0.00	0.00%	39.95	0.00%	6,707.37	0.30%	4,782.98	1.63%	0.00	0.00%
ARMSTRONG ATLANTIC STATE	0.00	0.00%	25.39	0.00%	4,264.35	0.19%	3,040.87	1.04%	0.00	0.00%
ATLANTA METROPOLITAN	0.00	0.00%	14.24	0.00%	2,391.22	0.11%	1,705.16	0.58%	0.00	0.00%
AUGUSTA STATE UNIVERSITY	0.00	0.00%	13.00	0.00%	2,183.98	0.10%	1,557.39	0.53%	0.00	0.00%
BAINBRIDGE COLLEGE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
CLAYTON COLLEGE & STATE	0.00	0.00%	8.09	0.00%	1,359.01	0.06%	969.10	0.33%	0.00	0.00%
COASTAL GA COMMUNITY	0.00	0.00%	4.21	0.00%	706.74	0.03%	503.97	0.17%	0.00	0.00%
COLUMBUS STATE UNIVERSITY	0.00	0.00%	25.18	0.00%	4,228.48	0.19%	3,015.30	1.03%	0.00	0.00%
DALTON STATE COLLEGE	0.00	0.00%	1.73	0.00%	289.60	0.01%	206.52	0.07%	0.00	0.00%
DARTON COLLEGE	0.00	0.00%	21.95	0.00%	3,686.47	0.17%	2,628.79	0.90%	0.00	0.00%
FLOYD COLLEGE	0.00	0.00%	14.85	0.00%	2,493.52	0.11%	1,778.10	0.61%	0.00	0.00%
FORT VALLEY STATE	0.00	0.00%	10.92	0.00%	1,833.27	0.08%	1,307.29	0.45%	0.00	0.00%
GA COLLEGE & STATE	0.00	0.00%	22.19	0.00%	3,726.32	0.17%	2,657.21	0.91%	0.00	0.00%
GA PERIMETER COLLEGE	0.00	0.00%	4.48	0.00%	751.91	0.03%	536.18	0.18%	0.00	0.00%



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Department	BUILDING USE ALLOWANCE		EQUIP USE		COMMISSIONER, D.O.A.S.		STATEWIDE BUSINESS		RISK MANAGEMENT	
GEORGIA SOUTHERN	0.00	0.00%	6.15	0.00%	1,032.21	0.05%	736.06	0.25%	0.00	0.00%
GA STATE UNIVERSITY	0.00	0.00%	17.10	0.00%	2,870.79	0.13%	2,047.14	0.70%	0.00	0.00%
GORDON COLLEGE	0.00	0.00%	15.69	0.00%	2,635.66	0.12%	1,879.47	0.64%	0.00	0.00%
KENNESAW STATE UNIVERSITY	0.00	0.00%	18.86	0.00%	3,165.71	0.14%	2,257.45	0.77%	0.00	0.00%
MACON STATE COLLEGE	0.00	0.00%	0.93	0.00%	156.76	0.01%	111.78	0.04%	0.00	0.00%
MEDICAL COLLEGE OF	0.00	0.00%	183.13	0.02%	30,749.79	1.39%	21,927.43	7.49%	0.00	0.00%
NORTH GEORGIA COLLEGE &	0.00	0.00%	12.67	0.00%	2,126.86	0.10%	1,516.65	0.52%	0.00	0.00%
SOUTH GEORGIA COLLEGE	0.00	0.00%	1.24	0.00%	208.57	0.01%	148.72	0.05%	0.00	0.00%
STATE UNIVERSITY OF WEST	0.00	0.00%	29.17	0.00%	4,898.02	0.22%	3,492.75	1.19%	0.00	0.00%
UNIVERSITY OF GEORGIA	0.00	0.00%	261.16	0.02%	43,852.36	1.98%	31,270.77	10.69%	0.00	0.00%
VALDOSTA STATE UNIVERSITY	0.00	0.00%	5.55	0.00%	932.58	0.04%	665.02	0.23%	0.00	0.00%
WAYCROSS COLLEGE	0.00	0.00%	3.15	0.00%	528.72	0.02%	377.03	0.13%	0.00	0.00%
GA TECH	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
ALL OTHER	0.00	0.00%	18,894.31	1.73%	300,819.09	13.57%	62,990.16	21.53%	0.00	0.00%
Unallocated & Direct Billing	0.00	0.00%	0.00	0.00%	291,581.86	13.16%	0.00	0.00%	1,017,085.79	50.00%
<b>Subtotal</b>	<b>3,040,705.00</b>	<b>100.00%</b>	<b>1,089,646.94</b>	<b>100.00%</b>	<b>2,216,068.25</b>	<b>100.00%</b>	<b>292,580.04</b>	<b>100.00%</b>	<b>2,034,171.58</b>	<b>100.00%</b>
Adjustments & Disallowed	( 3,040,705.00)		( 1,089,646.94)		487,992.00		0.00		0.00	
<b>Total</b>	<b>0.00</b>		<b>0.00</b>		<b>2,704,060.25</b>		<b>292,580.04</b>		<b>2,034,171.58</b>	



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Department	SUPPORT SERVICES		MAIL/COURIER		MOTOR VEHICLE		OFFICE OF ADMIN		SPACE MANAGEMENT	
MERIT SYSTEM	0.00	0.00%	0.00	0.00%	0.00	0.00%	169,906.77	3.04%	5,803.42	1.49%
STATE PROPERTIES	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.12	0.00%	1,689.19	0.43%
TREASURY	0.00	0.00%	0.00	0.00%	0.00	0.00%	2.78	0.00%	5,975.71	1.54%
PROPERTY INSUR	0.00	0.00%	0.00	0.00%	0.00	0.00%	4,795.61	0.09%	224.93	0.06%
LIAB/TORT INSUR	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.02	0.00%	319.20	0.08%
WORKERS COMP INS	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.28	0.00%	3,335.63	0.86%
SMALL/MINORITY	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.16	0.00%	2,184.03	0.56%
CENTRAL SUPPLY	7,577.81	1.53%	0.00	0.00%	0.00	0.00%	0.01	0.00%	182.11	0.05%
SUR PROP STATE	95,976.48	19.42%	0.00	0.00%	0.00	0.00%	0.16	0.00%	2,306.47	0.59%
SUR PROP FEDERAL	14,903.70	3.02%	0.00	0.00%	0.00	0.00%	0.03	0.00%	358.16	0.09%
MAIL SERVICES	19,254.58	3.90%	57,730.52	12.73%	0.00	0.00%	0.03	0.00%	462.72	0.12%
COURIER SERVICES	32,649.70	6.61%	97,892.78	21.58%	0.00	0.00%	0.06	0.00%	784.63	0.20%
POST OFFICE	23,740.06	4.80%	71,179.24	15.69%	0.00	0.00%	0.04	0.00%	570.51	0.15%
VEHICLE RENTALS	42,987.37	8.70%	0.00	0.00%	114,578.78	40.52%	0.07	0.00%	1,033.06	0.27%
VEHICLE LEASING	3,563.10	0.72%	0.00	0.00%	9,497.10	3.36%	0.01	0.00%	85.63	0.02%
CONTRACTS MAINT	6,403.39	1.30%	0.00	0.00%	17,067.65	6.04%	0.01	0.00%	153.88	0.04%
PETROL OPERATION	89.89	0.02%	0.00	0.00%	239.59	0.08%	0.00	0.00%	2.16	0.00%
INFO TECHNOLOGY	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.02	0.00%	8.98	0.00%
GEORGIA NET AUTH	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	33.44	0.01%
GA BLDG AUTHORITY	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.01	0.00%	25,637.70	6.60%
HEALTH INSURANCE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
MERIT SYSTEM OPN	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.02	0.00%	10.41	0.00%
SEC OF ST OTHER	0.00	0.00%	0.00	0.00%	0.00	0.00%	78,583.46	1.40%	24,124.17	6.21%
OPB OTHER	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	4,631.85	1.19%
AUDIT BILLED SVC	0.00	0.00%	0.00	0.00%	0.00	0.00%	1.53	0.00%	682.91	0.18%
MEDICAID AUDIT	0.00	0.00%	0.00	0.00%	0.00	0.00%	1.53	0.00%	683.41	0.18%
OTHER AUDITS	0.00	0.00%	0.00	0.00%	0.00	0.00%	2.94	0.00%	1,311.91	0.34%
AGRICULTURE	0.00	0.00%	0.00	0.00%	0.00	0.00%	1,886.16	0.03%	9,574.01	2.46%
COMMUNITY AFFAIR	0.00	0.00%	0.00	0.00%	0.00	0.00%	2.72	0.00%	73.62	0.02%
DEFENSE	0.00	0.00%	0.00	0.00%	0.00	0.00%	16.92	0.00%	148.16	0.04%
EDUCATION	0.00	0.00%	0.00	0.00%	0.00	0.00%	101,367.82	1.81%	13,560.58	3.49%
HUMAN RESOURCES	0.00	0.00%	0.00	0.00%	0.00	0.00%	1,948,966.69	34.84%	80,266.10	20.66%
LABOR	0.00	0.00%	0.00	0.00%	0.00	0.00%	66,701.35	1.19%	1,590.43	0.41%
COMMUNITY HEALTH	0.00	0.00%	0.00	0.00%	0.00	0.00%	116,424.47	2.08%	10,505.43	2.70%
NATURAL RESOURCES	0.00	0.00%	0.00	0.00%	0.00	0.00%	111,693.00	2.00%	13,681.51	3.52%
CORRECTIONS	0.00	0.00%	0.00	0.00%	0.00	0.00%	24.76	0.00%	9,572.26	2.46%



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Department	SUPPORT SERVICES		MAIL/COURIER		MOTOR VEHICLE		OFFICE OF ADMIN		SPACE MANAGEMENT	
PUBLIC SAFETY	0.00	0.00%	0.00	0.00%	0.00	0.00%	507.65	0.01%	636.49	0.16%
TRANSPORTATION	0.00	0.00%	0.00	0.00%	0.00	0.00%	4,215.70	0.08%	16,537.25	4.26%
BD OF REGENTS	0.00	0.00%	0.00	0.00%	0.00	0.00%	20.34	0.00%	6,844.56	1.76%
TECH/ADULT ED	0.00	0.00%	0.00	0.00%	0.00	0.00%	1,199.06	0.02%	3,082.67	0.79%
VETERAN SERVICE	0.00	0.00%	0.00	0.00%	0.00	0.00%	22.23	0.00%	1,142.22	0.29%
JUVENILE JUSTICE	0.00	0.00%	0.00	0.00%	0.00	0.00%	860.80	0.02%	4,175.15	1.07%
TEACHER RETIREMENT	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.12	0.00%	0.04	0.00%
EMPLOYEE RETIRE	0.00	0.00%	0.00	0.00%	0.00	0.00%	2.71	0.00%	0.83	0.00%
SCHOOL READINESS	0.00	0.00%	0.00	0.00%	0.00	0.00%	3,166.33	0.06%	11.51	0.00%
INDUSTRY/TRADE	0.00	0.00%	0.00	0.00%	0.00	0.00%	3.14	0.00%	33.00	0.01%
CORRECTIONAL INDUSTRIES	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.08	0.00%	7.55	0.00%
WORLD CONGRESS	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.14	0.00%	63.69	0.02%
BANKING AND FINANCE	0.00	0.00%	0.00	0.00%	0.00	0.00%	5.69	0.00%	7.33	0.00%
PUBLIC SERVICE COMM	0.00	0.00%	0.00	0.00%	0.00	0.00%	8.85	0.00%	5.80	0.00%
INSURANCE	0.00	0.00%	0.00	0.00%	0.00	0.00%	30.85	0.00%	11.71	0.00%
STUDENT FINANCE	0.00	0.00%	0.00	0.00%	0.00	0.00%	6.38	0.00%	17.10	0.00%
LAW DEPARTMENT	0.00	0.00%	0.00	0.00%	0.00	0.00%	8.04	0.00%	23.69	0.01%
PARDONS/PAROLE	0.00	0.00%	0.00	0.00%	0.00	0.00%	1.06	0.00%	52.71	0.01%
GA BUREAU OF INVESTIGATION	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	67.18	0.02%
REVENUE	0.00	0.00%	0.00	0.00%	0.00	0.00%	25,043.93	0.45%	176.37	0.05%
SUBSEQUENT INJURY TRUST	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.01	0.00%	7.03	0.00%
ABAC	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	37.31	0.01%
ALBANY STATE UNIVERSITY	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.01	0.00%	140.91	0.04%
ARMSTRONG ATLANTIC STATE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.01	0.00%	89.59	0.02%
ATLANTA METROPOLITAN	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	50.24	0.01%
AUGUSTA STATE UNIVERSITY	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	45.88	0.01%
BAINBRIDGE COLLEGE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
CLAYTON COLLEGE & STATE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	28.55	0.01%
COASTAL GA COMMUNITY	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	14.85	0.00%
COLUMBUS STATE UNIVERSITY	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.01	0.00%	88.84	0.02%
DALTON STATE COLLEGE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	6.08	0.00%
DARTON COLLEGE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.01	0.00%	77.45	0.02%
FLOYD COLLEGE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	52.39	0.01%
FORT VALLEY STATE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	38.51	0.01%
GA COLLEGE & STATE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.01	0.00%	78.29	0.02%
GA PERIMETER COLLEGE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	15.80	0.00%



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Department	SUPPORT SERVICES		MAIL/COURIER		MOTOR VEHICLE		OFFICE OF ADMIN		SPACE MANAGEMENT	
GEORGIA SOUTHERN	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	21.69	0.01%
GA STATE UNIVERSITY	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	60.31	0.02%
GORDON COLLEGE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	55.37	0.01%
KENNESAW STATE UNIVERSITY	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	66.51	0.02%
MACON STATE COLLEGE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	3.29	0.00%
MEDICAL COLLEGE OF	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.05	0.00%	646.02	0.17%
NORTH GEORGIA COLLEGE &	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	44.68	0.01%
SOUTH GEORGIA COLLEGE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	4.38	0.00%
STATE UNIVERSITY OF WEST	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.01	0.00%	102.90	0.03%
UNIVERSITY OF GEORGIA	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.07	0.00%	921.29	0.24%
VALDOSTA STATE UNIVERSITY	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	19.59	0.01%
WAYCROSS COLLEGE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	11.11	0.00%
GA TECH	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
ALL OTHER	0.00	0.00%	0.00	0.00%	0.00	0.00%	2,065,198.67	36.92%	131,324.85	33.80%
Unallocated & Direct Billing	247,146.08	50.00%	226,802.54	50.00%	141,383.12	50.00%	892,682.00	15.96%	0.00	0.00%
Subtotal	494,292.16	100.00%	453,605.08	100.00%	282,766.24	100.00%	5,593,363.52	100.00%	388,520.88	100.00%
Adjustments & Disallowed	0.00		0.00		0.00		0.00		0.00	
Total	494,292.16		453,605.08		282,766.24		5,593,363.52		388,520.88	



STATE OF GEORGIA  
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Department	PURCHASING		INTERNAL		SECRETARY OF STATE		SECRETARY OF STATE		PLANNING/BUDGET ADMN	
MERIT SYSTEM	1,399.80	0.06%	36,085.48	0.62%	464.30	0.01%	6,168.12	0.10%	0.00	0.00%
STATE PROPERTIES	287.12	0.01%	146,332.08	2.52%	7.84	0.00%	104.10	0.00%	0.00	0.00%
TREASURY	959.20	0.04%	472,610.09	8.14%	181.27	0.00%	2,408.20	0.04%	0.00	0.00%
PROPERTY INSUR	38.23	0.00%	23,577.35	0.41%	1.04	0.00%	13.86	0.00%	0.00	0.00%
LIAB/TORT INSUR	54.26	0.00%	33,971.26	0.58%	1.48	0.00%	19.67	0.00%	0.00	0.00%
WORKERS COMP INS	2,451.27	0.11%	355,460.79	6.12%	18.33	0.00%	243.58	0.00%	0.00	0.00%
SMALL/MINORITY	371.23	0.02%	189,198.72	3.26%	10.13	0.00%	134.60	0.00%	0.00	0.00%
CENTRAL SUPPLY	30.95	0.00%	17,390.90	0.30%	0.84	0.00%	11.22	0.00%	0.00	0.00%
SUR PROP STATE	392.04	0.02%	220,263.78	3.79%	10.70	0.00%	142.15	0.00%	0.00	0.00%
SUR PROP FEDERAL	60.88	0.00%	34,203.66	0.59%	1.66	0.00%	22.07	0.00%	0.00	0.00%
MAIL SERVICES	78.65	0.00%	50,783.22	0.87%	2.15	0.00%	28.52	0.00%	0.00	0.00%
COURIER SERVICES	133.37	0.01%	86,112.32	1.48%	3.64	0.00%	48.36	0.00%	0.00	0.00%
POST OFFICE	96.97	0.00%	62,613.51	1.08%	2.65	0.00%	35.16	0.00%	0.00	0.00%
VEHICLE RENTALS	175.59	0.01%	124,778.16	2.15%	4.79	0.00%	63.67	0.00%	0.00	0.00%
VEHICLE LEASING	14.55	0.00%	10,342.48	0.18%	0.40	0.00%	5.28	0.00%	0.00	0.00%
CONTRACTS MAINT	26.16	0.00%	18,586.94	0.32%	0.71	0.00%	9.48	0.00%	0.00	0.00%
PETROL OPERATION	0.37	0.00%	260.91	0.00%	0.01	0.00%	0.13	0.00%	0.00	0.00%
INFO TECHNOLOGY	3.11	0.00%	3.26	0.00%	1.31	0.00%	17.42	0.00%	0.00	0.00%
GEORGIA NET AUTH	9,989.85	0.43%	2,487.48	0.04%	0.16	0.00%	2.06	0.00%	0.00	0.00%
GA BLDG AUTHORITY	15.26	0.00%	6,573.44	0.11%	0.51	0.00%	6.81	0.00%	0.00	0.00%
HEALTH INSURANCE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
MERIT SYSTEM OPN	3.60	0.00%	3.78	0.00%	1.52	0.00%	20.18	0.00%	0.00	0.00%
SEC OF ST OTHER	6,564.28	0.28%	23,547.06	0.41%	5,115,478.79	98.97%	5,562,191.06	88.76%	0.00	0.00%
OPB OTHER	2.71	0.00%	1,187.58	0.02%	0.07	0.00%	0.98	0.00%	2,183,107.51	100.00%
AUDIT BILLED SVC	235.88	0.01%	234.03	0.00%	99.61	0.00%	1,323.36	0.02%	0.00	0.00%
MEDICAID AUDIT	236.06	0.01%	234.20	0.00%	99.68	0.00%	1,324.34	0.02%	0.00	0.00%
OTHER AUDITS	453.14	0.02%	449.58	0.01%	191.37	0.00%	2,542.26	0.04%	0.00	0.00%
AGRICULTURE	36,041.34	1.56%	11,777.70	0.20%	313.31	0.01%	4,162.35	0.07%	0.00	0.00%
COMMUNITY AFFAIR	21,106.39	0.92%	5,257.19	0.09%	176.83	0.00%	2,349.19	0.04%	0.00	0.00%
DEFENSE	42,437.76	1.84%	10,574.16	0.18%	1,101.80	0.02%	14,637.37	0.23%	0.00	0.00%
EDUCATION	37,407.31	1.62%	33,199.83	0.57%	2,149.78	0.04%	28,559.10	0.46%	0.00	0.00%
HUMAN RESOURCES	195,583.48	8.49%	462,000.59	7.96%	10,174.56	0.20%	135,167.36	2.16%	0.00	0.00%
LABOR	38.89	0.00%	13,863.78	0.24%	201.94	0.00%	2,682.75	0.04%	0.00	0.00%
COMMUNITY HEALTH	4,660.36	0.20%	27,319.56	0.47%	130.24	0.00%	1,730.14	0.03%	0.00	0.00%
NATURAL RESOURCES	49,950.89	2.17%	38,423.38	0.66%	2,302.13	0.04%	30,583.41	0.49%	0.00	0.00%
CORRECTIONS	259,075.59	11.24%	66,749.14	1.15%	1,612.20	0.03%	21,417.80	0.34%	0.00	0.00%



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Department	PURCHASING		INTERNAL		SECRETARY OF STATE		SECRETARY OF STATE		PLANNING/BUDGET ADMN	
PUBLIC SAFETY	51,694.46	2.24%	13,098.99	0.23%	1,026.51	0.02%	13,637.11	0.22%	0.00	0.00%
TRANSPORTATION	72,523.23	3.15%	23,088.66	0.40%	2,272.70	0.04%	30,192.53	0.48%	0.00	0.00%
BD OF REGENTS	28.45	0.00%	1,768.99	0.03%	1,323.86	0.03%	17,587.38	0.28%	0.00	0.00%
TECH/ADULT ED	32,043.11	1.39%	8,982.91	0.15%	9.73	0.00%	129.16	0.00%	0.00	0.00%
VETERAN SERVICE	5,673.05	0.25%	1,707.72	0.03%	1,447.01	0.03%	19,223.25	0.31%	0.00	0.00%
JUVENILE JUSTICE	89,767.89	3.90%	23,519.04	0.40%	4.29	0.00%	57.00	0.00%	0.00	0.00%
TEACHER RETIREMENT	0.01	0.00%	0.05	0.00%	8.04	0.00%	106.84	0.00%	0.00	0.00%
EMPLOYEE RETIRE	0.22	0.00%	1.16	0.00%	176.19	0.00%	2,340.68	0.04%	0.00	0.00%
SCHOOL READINESS	868.68	0.04%	856.79	0.01%	0.05	0.00%	0.71	0.00%	0.00	0.00%
INDUSTRY/TRADE	5,966.64	0.26%	1,490.31	0.03%	204.36	0.00%	2,714.98	0.04%	0.00	0.00%
CORRECTIONAL INDUSTRIES	2.60	0.00%	2.75	0.00%	4.75	0.00%	63.15	0.00%	0.00	0.00%
WORLD CONGRESS	21.99	0.00%	23.12	0.00%	9.29	0.00%	123.43	0.00%	0.00	0.00%
BANKING AND FINANCE	360.54	0.02%	93.30	0.00%	369.84	0.01%	4,913.31	0.08%	0.00	0.00%
PUBLIC SERVICE COMM	918.00	0.04%	232.19	0.00%	576.10	0.01%	7,653.55	0.12%	0.00	0.00%
INSURANCE	569.71	0.02%	154.51	0.00%	2,008.34	0.04%	26,680.58	0.43%	0.00	0.00%
STUDENT FINANCE	5.76	0.00%	8.22	0.00%	415.26	0.01%	5,516.85	0.09%	0.00	0.00%
LAW DEPARTMENT	3,831.07	0.17%	959.54	0.02%	523.29	0.01%	6,951.72	0.11%	0.00	0.00%
PARDONS/PAROLES	15,577.00	0.68%	3,879.17	0.07%	69.01	0.00%	916.65	0.01%	0.00	0.00%
GA BUREAU OF INVESTIGATION	19,913.17	0.86%	4,958.53	0.09%	0.39	0.00%	5.14	0.00%	0.00	0.00%
REVENUE	4,945.21	0.21%	6,329.53	0.11%	3,749.28	0.07%	49,808.54	0.79%	0.00	0.00%
SUBSEQUENT INJURY TRUST	252.31	0.01%	64.54	0.00%	0.91	0.00%	12.05	0.00%	0.00	0.00%
ABAC	11,148.93	0.48%	2,776.09	0.05%	0.17	0.00%	2.30	0.00%	0.00	0.00%
ALBANY STATE UNIVERSITY	42,102.46	1.83%	10,483.52	0.18%	0.65	0.00%	8.68	0.00%	0.00	0.00%
ARMSTRONG ATLANTIC STATE	26,767.47	1.16%	6,665.10	0.11%	0.42	0.00%	5.52	0.00%	0.00	0.00%
ATLANTA METROPOLITAN	15,009.78	0.65%	3,737.44	0.06%	0.23	0.00%	3.10	0.00%	0.00	0.00%
AUGUSTA STATE UNIVERSITY	13,708.94	0.59%	3,413.53	0.06%	0.21	0.00%	2.83	0.00%	0.00	0.00%
BAINBRIDGE COLLEGE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
CLAYTON COLLEGE & STATE	8,530.56	0.37%	2,124.11	0.04%	0.13	0.00%	1.76	0.00%	0.00	0.00%
COASTAL GA COMMUNITY	4,436.21	0.19%	1,104.62	0.02%	0.07	0.00%	0.92	0.00%	0.00	0.00%
COLUMBUS STATE UNIVERSITY	26,542.31	1.15%	6,609.04	0.11%	0.41	0.00%	5.47	0.00%	0.00	0.00%
DALTON STATE COLLEGE	1,817.85	0.08%	452.65	0.01%	0.03	0.00%	0.37	0.00%	0.00	0.00%
DARTON COLLEGE	23,140.08	1.00%	5,761.89	0.10%	0.36	0.00%	4.77	0.00%	0.00	0.00%
FLOYD COLLEGE	15,651.87	0.68%	3,897.32	0.07%	0.24	0.00%	3.23	0.00%	0.00	0.00%
FORT VALLEY STATE	11,507.51	0.50%	2,865.37	0.05%	0.18	0.00%	2.37	0.00%	0.00	0.00%
GA COLLEGE & STATE	23,390.26	1.02%	5,824.18	0.10%	0.36	0.00%	4.82	0.00%	0.00	0.00%
GA PERIMETER COLLEGE	4,719.76	0.20%	1,175.22	0.02%	0.07	0.00%	0.97	0.00%	0.00	0.00%



STATE OF GEORGIA  
STATEWIDE COST ALLOCATION PLAN  
Origins Of Costs

Department	PURCHASING		INTERNAL		SECRETARY OF STATE		SECRETARY OF STATE		PLANNING/BUDGET ADMN	
GEORGIA SOUTHERN	6,479.22	0.28%	1,613.33	0.03%	0.10	0.00%	1.34	0.00%	0.00	0.00%
GA STATE UNIVERSITY	18,020.09	0.78%	4,487.00	0.08%	0.28	0.00%	3.72	0.00%	0.00	0.00%
GORDON COLLEGE	16,544.12	0.72%	4,119.49	0.07%	0.26	0.00%	3.41	0.00%	0.00	0.00%
KENNESAW STATE UNIVERSITY	19,871.30	0.86%	4,947.96	0.09%	0.31	0.00%	4.10	0.00%	0.00	0.00%
MACON STATE COLLEGE	983.97	0.04%	245.01	0.00%	0.02	0.00%	0.20	0.00%	0.00	0.00%
MEDICAL COLLEGE OF	193,017.57	8.36%	48,061.42	0.83%	3.00	0.00%	39.81	0.00%	0.00	0.00%
NORTH GEORGIA COLLEGE &	13,350.38	0.58%	3,324.25	0.06%	0.21	0.00%	2.75	0.00%	0.00	0.00%
SOUTH GEORGIA COLLEGE	1,309.18	0.06%	325.99	0.01%	0.02	0.00%	0.27	0.00%	0.00	0.00%
STATE UNIVERSITY OF WEST	30,745.06	1.33%	7,655.52	0.13%	0.48	0.00%	6.34	0.00%	0.00	0.00%
UNIVERSITY OF GEORGIA	275,262.88	11.94%	68,540.52	1.18%	4.27	0.00%	56.78	0.00%	0.00	0.00%
VALDOSTA STATE UNIVERSITY	5,853.81	0.25%	1,457.60	0.03%	0.09	0.00%	1.21	0.00%	0.00	0.00%
WAYCROSS COLLEGE	3,318.83	0.14%	826.39	0.01%	0.05	0.00%	0.68	0.00%	0.00	0.00%
GA TECH	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
ALL OTHER	434,323.64	18.85%	557,777.17	9.60%	19,542.82	0.38%	259,623.42	4.14%	0.00	0.00%
Unallocated & Direct Billing	81,560.88	3.54%	2,369,696.85	40.80%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Subtotal	2,304,454.56	100.00%	5,807,645.99	100.00%	5,168,502.39	100.00%	6,266,601.86	100.00%	2,183,107.51	100.00%
Adjustments & Disallowed	0.00		0.00		0.00		0.00		3,286,670.52	
Total	2,304,454.56		5,807,645.99		5,168,502.39		6,266,601.86		5,469,778.03	



STATE OF GEORGIA  
STATEWIDE COST ALLOCATION PLAN  
Origins Of Costs

Department	PLANNING/BUDGET SVCS		AUDITS ADMINISTRATION		PERFORMANCE/FINANCIAL		Summary Total		Federal Participation	
MERIT SYSTEM	26.50	0.00%	960.93	0.02%	3,594.06	0.01%	319,358.29	0.47%	0.00	0.00%
STATE PROPERTIES	91.77	0.00%	3,343.68	0.05%	12,506.01	0.05%	223,968.32	0.33%	0.00	0.00%
TREASURY	308.06	0.01%	93,311.99	1.49%	349,004.49	1.45%	1,101,023.82	1.61%	0.00	0.00%
PROPERTY INSUR	12.22	0.00%	445.23	0.01%	1,665.26	0.01%	101,051.57	0.15%	0.00	0.00%
LIAB/TORT INSUR	17.34	0.00%	631.85	0.01%	2,363.22	0.01%	141,143.04	0.21%	0.00	0.00%
WORKERS COMP INS	563.59	0.02%	10,842.21	0.17%	40,551.93	0.17%	1,513,119.10	2.21%	0.00	0.00%
SMALL/MINORITY	118.66	0.00%	4,323.18	0.07%	16,169.53	0.07%	289,353.78	0.42%	0.00	0.00%
CENTRAL SUPPLY	9.89	0.00%	360.47	0.01%	1,348.24	0.01%	53,127.74	0.08%	0.00	0.00%
SUR PROP STATE	125.31	0.00%	4,565.56	0.07%	17,076.05	0.07%	515,030.60	0.75%	0.00	0.00%
SUR PROP FEDERAL	19.46	0.00%	708.96	0.01%	2,651.65	0.01%	90,730.06	0.13%	0.00	0.00%
MAIL SERVICES	25.14	0.00%	915.93	0.01%	3,425.76	0.01%	175,803.01	0.26%	0.00	0.00%
COURIER SERVICES	42.63	0.00%	1,553.13	0.02%	5,809.01	0.02%	291,717.53	0.43%	0.00	0.00%
POST OFFICE	31.00	0.00%	1,129.30	0.02%	4,223.81	0.02%	212,111.96	0.31%	0.00	0.00%
VEHICLE RENTALS	56.12	0.00%	2,044.89	0.03%	7,648.28	0.03%	384,094.74	0.56%	0.00	0.00%
VEHICLE LEASING	4.65	0.00%	169.49	0.00%	633.94	0.00%	31,823.04	0.05%	0.00	0.00%
CONTRACTS MAINT	8.36	0.00%	304.61	0.00%	1,139.29	0.00%	61,456.61	0.09%	0.00	0.00%
PETROL OPERATION	0.12	0.00%	4.28	0.00%	15.99	0.00%	2,089.24	0.00%	0.00	0.00%
INFO TECHNOLOGY	1.13	0.00%	8,071.23	0.13%	30,187.91	0.13%	177,524.13	0.26%	0.00	0.00%
GEORGIA NET AUTH	6,894.44	0.20%	66.18	0.00%	247.54	0.00%	22,485.01	0.03%	0.00	0.00%
GA BLDG AUTHORITY	1,469.71	0.04%	806.69	0.01%	3,017.17	0.01%	3,372,607.19	4.93%	0.00	0.00%
HEALTH INSURANCE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
MERIT SYSTEM OPN	468.94	0.01%	9,350.62	0.15%	34,973.12	0.15%	120,575.48	0.18%	0.00	0.00%
SEC OF ST OTHER	1,192.18	0.04%	6,883.61	0.11%	25,746.00	0.11%	10,962,515.13	16.01%	0.00	0.00%
OPB OTHER	2,472,177.25	73.09%	31.60	0.00%	118.18	0.00%	4,712,716.46	6.88%	0.00	0.00%
AUDIT BILLED SVC	86.38	0.00%	613,412.34	9.77%	2,294,278.21	9.55%	2,940,623.24	4.30%	0.00	0.00%
MEDICAID AUDIT	86.45	0.00%	613,865.34	9.77%	2,448,454.20	10.19%	3,095,276.55	4.52%	0.00	0.00%
OTHER AUDITS	165.95	0.00%	1,178,405.79	18.76%	4,594,787.52	19.13%	5,836,459.19	8.53%	0.00	0.00%
AGRICULTURE	1,974.21	0.06%	7,326.82	0.12%	27,403.66	0.11%	112,976.69	0.17%	0.00	0.00%
COMMUNITY AFFAIR	6,797.51	0.20%	2,067.15	0.03%	7,731.54	0.03%	51,487.74	0.08%	0.00	0.00%
DEFENSE	1,129.90	0.03%	1,104.59	0.02%	4,131.39	0.02%	87,092.02	0.13%	0.00	0.00%
EDUCATION	215,186.64	6.36%	2,480,152.33	39.49%	9,457,387.48	39.38%	12,515,430.92	18.28%	0.00	0.00%
HUMAN RESOURCES	90,372.91	2.67%	161,334.12	2.57%	603,420.08	2.51%	3,973,201.29	5.80%	0.00	0.00%
LABOR	11,640.92	0.34%	18,549.04	0.30%	69,376.91	0.29%	193,018.64	0.28%	0.00	0.00%
COMMUNITY HEALTH	248,135.64	7.34%	80,877.82	1.29%	302,498.36	1.26%	813,100.62	1.19%	0.00	0.00%
NATURAL RESOURCES	8,844.76	0.26%	125,402.53	2.00%	469,029.14	1.95%	884,759.89	1.29%	0.00	0.00%
CORRECTIONS	29,678.59	0.88%	22,090.92	0.35%	82,624.22	0.34%	567,012.29	0.83%	0.00	0.00%



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Origins Of Costs**

Department	PLANNING/BUDGET SVCS		AUDITS ADMINISTRATION		PERFORMANCE/FINANCIAL		Summary Total		Federal Participation	
PUBLIC SAFETY	3,915.72	0.12%	175,783.18	2.80%	657,462.33	2.74%	940,812.81	1.37%	0.00	0.00%
TRANSPORTATION	62,310.07	1.84%	30,754.75	0.49%	115,028.65	0.48%	382,792.60	0.56%	0.00	0.00%
BD OF REGENTS	111,966.68	3.31%	59,327.27	0.94%	221,895.19	0.92%	425,787.92	0.62%	0.00	0.00%
TECH/ADULT ED	13,342.67	0.39%	52,169.43	0.83%	199,249.41	0.83%	322,356.27	0.47%	0.00	0.00%
VETERAN SERVICE	1,014.96	0.03%	521.82	0.01%	1,951.70	0.01%	34,715.49	0.05%	0.00	0.00%
JUVENILE JUSTICE	9,404.56	0.28%	18,015.85	0.29%	67,382.72	0.28%	239,595.51	0.35%	0.00	0.00%
TEACHER RETIREMENT	689.26	0.02%	0.02	0.00%	0.06	0.00%	808.29	0.00%	0.00	0.00%
EMPLOYEE RETIRE	290.15	0.01%	0.34	0.00%	1.27	0.00%	2,837.65	0.00%	0.00	0.00%
SCHOOL READINESS	9,717.84	0.29%	22.80	0.00%	85.26	0.00%	15,344.04	0.02%	0.00	0.00%
INDUSTRY/TRADE	1,916.15	0.06%	10,891.03	0.17%	40,734.52	0.17%	66,156.58	0.10%	0.00	0.00%
CORRECTIONAL INDUSTRIES	0.95	0.00%	6,760.25	0.11%	25,284.64	0.11%	32,460.77	0.05%	0.00	0.00%
WORLD CONGRESS	8.06	0.00%	57,193.61	0.91%	213,914.90	0.89%	274,180.55	0.40%	0.00	0.00%
BANKING AND FINANCE	333.44	0.01%	3,936.04	0.06%	14,721.52	0.06%	25,082.67	0.04%	0.00	0.00%
PUBLIC SERVICE COMM	264.08	0.01%	7.19	0.00%	26.88	0.00%	10,019.86	0.01%	0.00	0.00%
INSURANCE	506.20	0.01%	260.34	0.00%	973.74	0.00%	31,627.05	0.05%	0.00	0.00%
STUDENT FINANCE	2.05	0.00%	13,600.27	0.22%	50,867.58	0.21%	71,164.29	0.10%	0.00	0.00%
LAW DEPARTMENT	1,388.89	0.04%	7,576.36	0.12%	28,337.04	0.12%	51,093.98	0.07%	0.00	0.00%
PARDONS/PAROLE	1,577.42	0.05%	324.46	0.01%	1,213.54	0.01%	27,903.19	0.04%	0.00	0.00%
GA BUREAU OF INVESTIGATION	4,367.89	0.13%	605.79	0.01%	2,265.74	0.01%	37,678.38	0.06%	0.00	0.00%
REVENUE	11,102.80	0.33%	66,860.61	1.06%	250,071.35	1.04%	425,912.51	0.62%	0.00	0.00%
SUBSEQUENT INJURY TRUST	0.83	0.00%	5,561.49	0.09%	20,801.01	0.09%	27,043.04	0.04%	0.00	0.00%
ABAC	2.03	0.00%	73.86	0.00%	276.26	0.00%	17,370.24	0.03%	0.00	0.00%
ALBANY STATE UNIVERSITY	7.66	0.00%	278.93	0.00%	1,043.27	0.00%	65,596.39	0.10%	0.00	0.00%
ARMSTRONG ATLANTIC STATE	4.87	0.00%	177.34	0.00%	663.28	0.00%	41,704.21	0.06%	0.00	0.00%
ATLANTA METROPOLITAN	2.73	0.00%	99.44	0.00%	371.93	0.00%	23,385.51	0.03%	0.00	0.00%
AUGUSTA STATE UNIVERSITY	2.49	0.00%	90.82	0.00%	339.70	0.00%	21,358.77	0.03%	0.00	0.00%
BAINBRIDGE COLLEGE	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
CLAYTON COLLEGE & STATE	1.55	0.00%	56.52	0.00%	211.38	0.00%	13,290.76	0.02%	0.00	0.00%
COASTAL GA COMMUNITY	0.81	0.00%	29.39	0.00%	109.93	0.00%	6,911.72	0.01%	0.00	0.00%
COLUMBUS STATE UNIVERSITY	4.83	0.00%	175.85	0.00%	657.70	0.00%	41,353.42	0.06%	0.00	0.00%
DALTON STATE COLLEGE	0.33	0.00%	12.04	0.00%	45.04	0.00%	2,832.24	0.00%	0.00	0.00%
DARTON COLLEGE	4.21	0.00%	153.31	0.00%	573.39	0.00%	36,052.68	0.05%	0.00	0.00%
FLOYD COLLEGE	2.85	0.00%	103.70	0.00%	387.84	0.00%	24,385.91	0.04%	0.00	0.00%
FORT VALLEY STATE	2.09	0.00%	76.24	0.00%	285.15	0.00%	17,928.90	0.03%	0.00	0.00%
GA COLLEGE & STATE	4.25	0.00%	154.96	0.00%	579.59	0.00%	36,442.44	0.05%	0.00	0.00%
GA PERIMETER COLLEGE	0.86	0.00%	31.27	0.00%	116.95	0.00%	7,353.47	0.01%	0.00	0.00%



**STATE OF GEORGIA  
STATEWIDE COST ALLOCATION PLAN  
Origins Of Costs**

Department	PLANNING/BUDGET SVCS		AUDITS ADMINISTRATION		PERFORMANCE/FINANCIAL		Summary Total		Federal Participation	
GEORGIA SOUTHERN	1.18	0.00%	42.93	0.00%	160.55	0.00%	10,094.76	0.01%	0.00	0.00%
GA STATE UNIVERSITY	3.28	0.00%	119.39	0.00%	446.52	0.00%	28,075.62	0.04%	0.00	0.00%
GORDON COLLEGE	3.01	0.00%	109.61	0.00%	409.95	0.00%	25,776.04	0.04%	0.00	0.00%
KENNESAW STATE UNIVERSITY	3.61	0.00%	131.65	0.00%	492.40	0.00%	30,959.86	0.05%	0.00	0.00%
MACON STATE COLLEGE	0.18	0.00%	6.52	0.00%	24.38	0.00%	1,533.04	0.00%	0.00	0.00%
MEDICAL COLLEGE OF	35.10	0.00%	1,278.77	0.02%	4,782.83	0.02%	300,724.92	0.44%	0.00	0.00%
NORTH GEORGIA COLLEGE &	2.43	0.00%	88.45	0.00%	330.81	0.00%	20,800.14	0.03%	0.00	0.00%
SOUTH GEORGIA COLLEGE	0.24	0.00%	8.67	0.00%	32.44	0.00%	2,039.72	0.00%	0.00	0.00%
STATE UNIVERSITY OF WEST	5.59	0.00%	203.69	0.00%	761.84	0.00%	47,901.37	0.07%	0.00	0.00%
UNIVERSITY OF GEORGIA	50.05	0.00%	1,823.65	0.03%	6,820.81	0.03%	428,864.61	0.63%	0.00	0.00%
VALDOSTA STATE UNIVERSITY	1.06	0.00%	38.78	0.00%	145.05	0.00%	9,120.34	0.01%	0.00	0.00%
WAYCROSS COLLEGE	0.60	0.00%	21.99	0.00%	82.24	0.00%	5,170.79	0.01%	0.00	0.00%
GA TECH	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
ALL OTHER	50,296.28	1.49%	310,087.54	4.94%	1,159,786.05	4.83%	5,370,664.00	7.85%	0.00	0.00%
Unallocated & Direct Billing	0.00	0.00%	0.00	0.00%	0.00	0.00%	5,267,939.12	7.69%	0.00	0.00%
<b>Subtotal</b>	<b>3,382,329.17</b>	<b>100.00%</b>	<b>6,281,062.62</b>	<b>100.00%</b>	<b>24,017,445.48</b>	<b>100.00%</b>	<b>71,296,869.27</b>	<b>100.00%</b>	<b>0.00</b>	<b>0.00%</b>
Adjustments & Disallowed	0.00		( 356,398.91)		0.00		( 712,088.33)		0.00	
<b>Total</b>	<b>3,382,329.17</b>		<b>5,924,663.71</b>		<b>24,017,445.48</b>		<b>70,584,780.94</b>		<b>0.00</b>	

**STATE OF GEORGIA**

**BUILDING USE ALLOWANCE**

**NATURE AND EXTENT OF SERVICES**

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

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

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING USE ALLOWANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
BUILDING USE ALLOW	3,040,705.00			
Total Departmental Cost Adjustments:	3,040,705.00			3,040,705.00
Total To Be Allocated:	<u>3,040,705.00</u>	<u>0.00</u>		<u>3,040,705.00</u>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE ALLOWANCE**

	Total	General & Admin	BLDG USE ALLOW
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	0.00	0.00	0.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Cost Adjustments</b>			
BUILDING USE ALLOW	3,040,705.00	0.00	3,040,705.00
Functional Cost	3,040,705.00	0.00	3,040,705.00
<b>Allocation Step 1</b>			
1st Allocation	3,040,705.00	0.00	3,040,705.00
<b>Allocation Step 2</b>			
2nd Allocation	0.00	0.00	0.00
<b>Total For 01 BUILDING USE</b>			
Total Allocated	3,040,705.00	0.00	3,040,705.00

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE ALLOWANCE**

Activity - BLDG USE ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GA BLDG AUTHORITY	100	100.0000	3,040,705.00		3,040,705.00		3,040,705.00
SubTotal	100	100.0000	3,040,705.00		3,040,705.00		3,040,705.00
TOTAL	100	100.0000	3,040,705.00		3,040,705.00		3,040,705.00

Allocation Basis: DIRECT ALLOCATION TO GEORGIA BUILDING AUTHORITY

Allocation Source: STATE PERSONNEL



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE ALLOWANCE**

Receiving Department	Total	BLDG USE ALLOW
GA BLDG AUTHORITY	3,040,705.00	3,040,705.00
Direct Billed	0.00	0.00
<b>Total</b>	<b>3,040,705.00</b>	<b>3,040,705.00</b>



**STATE OF GEORGIA**

**EQUIPMENT USE ALLOWANCE / DEPRECIATION**

**NATURE AND EXTENT OF SERVICES**

Each department is responsible for maintaining its own equipment inventory. Accordingly each central service department was requested to submit their inventory as of June 30, 2003. Each department's inventory was analyzed and the equipment costs identified to the classes of automobiles and all other equipment. For each class of equipment; a determination was made as to the costs of equipment on hand for the full year and the equipment was on hand for the full year, then the full rate of use allowance or depreciation was claimed. If on hand for a part of a year, then one-half of the applicable rate was claimed.

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

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIP USE ALLOW/DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
EQUIPMENT USE ALLOW	916,156.36			
VEHICLES DEPREC	173,490.58			
Total Departmental Cost Adjustments:	<u>1,089,646.94</u>			<u>1,089,646.94</u>
Total To Be Allocated:	<u><u>1,089,646.94</u></u>	<u><u>0.00</u></u>		<u><u>1,089,646.94</u></u>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIP USE ALLOW/DEPRECIATION**

	Total	General & Admin	EQUIP USE ALLOW	AUTO DEPRECIAT
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00
<b>Departmental Totals</b>				
Total Expenditures	0.00	0.00	0.00	0.00
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>				
EQUIPMENT USE ALLOW	916,156.36	0.00	916,156.36	0.00
VEHICLES DEPREC	173,490.58	0.00	0.00	173,490.58
<b>Functional Cost</b>	<b>1,089,646.94</b>	<b>0.00</b>	<b>916,156.36</b>	<b>173,490.58</b>
<b>Allocation Step 1</b>				
1st Allocation	1,089,646.94	0.00	916,156.36	173,490.58
<b>Allocation Step 2</b>				
2nd Allocation	0.00	0.00	0.00	0.00
<b>Total For 02 EQUIP USE</b>				
Total Allocated	1,089,646.94	0.00	916,156.36	173,490.58



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIP USE ALLOW/DEPRECIATION**

Activity - EQUIP USE ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMMISSIONER, D.O.A.S.	3,286	0.3954	3,622.27		3,622.27		3,622.27
RISK MANAGEMENT ADMINISTRATION	1,886	0.2029	1,858.54		1,858.54		1,858.54
MAIL/COURIER ADMINISTRATION	3,418	0.4113	3,767.78		3,767.78		3,767.78
OFFICE OF ADMIN HEARINGS	444	0.0534	489.44		489.44		489.44
PURCHASING	650	0.0782	716.52		716.52		716.52
SECRETARY OF STATE ADMIN	4,888	0.5882	5,388.88		5,388.88		5,388.88
SECRETARY OF STATE ARCHIVES	89,810	10.8061	99,001.04		99,001.04		99,001.04
PLANNING/BUDGET ADMN	36,653	4.4102	40,404.10		40,404.10		40,404.10
PLANNING/BUDGET SVCS	12,469	1.5003	13,745.13		13,745.13		13,745.13
AUDITS ADMINISTRATION	4,421	0.5320	4,873.62		4,873.62		4,873.62
PERFORMANCE/FINANCIAL AUDITS	128,456	15.4561	141,601.70		141,601.70		141,601.70
MERIT SYSTEM	68,291	8.2169	75,279.96		75,279.96		75,279.96
CENTRAL SUPPLY	11,844	1.4251	13,056.06		13,056.06		13,056.06
MAIL SERVICES	3,418	0.4113	3,767.78		3,767.78		3,767.78
VEHICLE RENTALS	147	0.0177	162.04		162.04		162.04
CONTRACTS MAINT	3,870	0.4656	4,266.04		4,266.04		4,266.04
PETROL OPERATION	1,167	0.1404	1,286.43		1,286.43		1,286.43
INFO TECHNOLOGY	125,943	15.1537	138,831.46		138,831.46		138,831.46
GA BLDG AUTHORITY	261,950	31.5183	288,757.61		288,757.61		288,757.61
MERIT SYSTEM OPN	68,291	8.2169	75,279.96		75,279.96		75,279.96
SubTotal	831,104	100.0000	916,156.36		916,156.36		916,156.36
TOTAL	831,104	100.0000	916,156.36		916,156.36		916,156.36

Allocation Basis: DIRECT IDENTIFICATION OF EQUIPMENT USE ALLOWANCE

Allocation Source: DOAS WORKPAPERS AND AGENCIES' INVENTORIES



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIP USE ALLOW/DEPRECIATION**

Activity - AUTO DEPRECIAT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SECRETARY OF STATE ADMIN	4,888	2.8178	4,888.60		4,888.60		4,888.60
AUDITS ADMINISTRATION	116,957	67.4143	116,957.50		116,957.50		116,957.50
PERFORMANCE/FINANCIAL AUDITS	44,195	25.4744	44,195.60		44,195.60		44,195.60
CENTRAL SUPPLY	7,448	4.2935	7,448.88		7,448.88		7,448.88
SubTotal	173,490	100.0000	173,490.58		173,490.58		173,490.58
TOTAL	173,490	100.0000	173,490.58		173,490.58		173,490.58

Allocation Basis: DIRECT IDENTIFICATION OF AUTO DEPRECIATION

Allocation Source: DOAS WORKPAPERS AND AGENCIES' INVENTORIES



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIP USE ALLOW/DEPRECIATION**

Receiving Department	Total	EQUIP USE ALLOW	AUTO DEPRECIAT
COMMISSIONER, D.O.A.S.	3,622.27	3,622.27	0.00
RISK MANAGEMENT	1,858.54	1,858.54	0.00
MAIL/COURIER	3,767.78	3,767.78	0.00
OFFICE OF ADMIN HEARINGS	489.44	489.44	0.00
PURCHASING	716.52	716.52	0.00
SECRETARY OF STATE ADMIN	10,277.48	5,388.88	4,888.60
SECRETARY OF STATE	99,001.04	99,001.04	0.00
PLANNING/BUDGET ADMN	40,404.10	40,404.10	0.00
PLANNING/BUDGET SVCS	13,745.13	13,745.13	0.00
AUDITS ADMINISTRATION	121,831.12	4,873.62	116,957.50
PERFORMANCE/FINANCIAL	185,797.30	141,601.70	44,195.60
MERIT SYSTEM	75,279.96	75,279.96	0.00
CENTRAL SUPPLY	20,504.94	13,056.06	7,448.88
MAIL SERVICES	3,767.78	3,767.78	0.00
VEHICLE RENTALS	162.04	162.04	0.00
CONTRACTS MAINT	4,266.04	4,266.04	0.00
PETROL OPERATION	1,286.43	1,286.43	0.00
INFO TECHNOLOGY	138,831.46	138,831.46	0.00
GA BLDG AUTHORITY	288,757.61	288,757.61	0.00
MERIT SYSTEM OPN	75,279.96	75,279.96	0.00
Direct Billed	0.00	0.00	0.00
<b>Total</b>	<b>1,089,646.94</b>	<b>916,156.36</b>	<b>173,490.58</b>

**STATE OF GEORGIA  
COMMISSIONER'S OFFICE  
DOAS DEPARTMENTAL ADMINISTRATION**

**NATURE AND EXTENT OF SERVICES**

The Department of Administration Services (DOAS) provides numerous services to the other departments and agencies in the State of Georgia. These services are described in detail in Schedules 3 – 11 of this plan and in the report of billed services. In this schedule we have included the costs of the Commissioner's Office. The DOAS audit report does not identify the divisional costs; therefore, we have taken divisional cost from DOAS' internal accounting records. A copy of the pertinent pages of the DOAS accounting report is provided to support the costs of the Commissioner's Office.

These administrative costs were allocated to the various divisions based on the employees' salaries and wages in each division.

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COMMISSIONER, D.O.A.S.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,473,184.32		-	2,473,184.32
TRANSFER 447	0.00			
CONTRACTS	( 487,992.00)			
Total Deductions:	( 487,992.00)			( 487,992.00)
EQUIP USE ALLOW/DEPRECIATION	3,622.27		3,622.27	
COMMISSIONER, D.O.A.S.		( 133,456.40)	( 133,456.40)	
SPACE MANAGEMENT		48,596.32	48,596.32	
PURCHASING		8,626.24	8,626.24	
SECRETARY OF STATE ARCHIVES		2,527.67	2,527.67	
PLANNING/BUDGET SVCS		2,199.86	2,199.86	
PERFORMANCE/FINANCIAL AUDITS		384,614.85	384,614.85	
Total Allocated Additions:	3,622.27	313,108.54	316,730.81	316,730.81
<b>Total To Be Allocated:</b>	<b>1,988,814.59</b>	<b>313,108.54</b>		<b>2,301,923.13</b>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMMISSIONER, D.O.A.S.**

	Total	General & Admin	COMMISSIONER	CUST & EMPLOY RELATIONS	BUS MGT SVCS
<b>Other Expense &amp; Cost</b>					
PERSONAL SERVICES 300	1,747,455.58	0.00	400,930.06	524,415.09	578,139.78
OPERATING EXPENSE 301	58,555.25	0.00	17,788.19	34,631.20	5,373.50
TRAVEL 302	11,020.62	0.00	5,794.47	3,124.14	1,647.51
EQUIPMENT 304	7,064.00	0.00	6,864.00	200.00	0.00
REAL ESTATE RENTALS 306	31,018.00	0.00	31,018.00	0.00	0.00
PER DIEM AND FEES 308	109,054.88	0.00	0.00	109,054.88	0.00
TELECOMMUNICATIONS 307	17,980.17	0.00	8,366.85	6,967.81	2,645.51
COMPUTER CHARGES 305	3,043.82	0.00	0.00	3,043.82	0.00
TRANSFER 447	0.00	0.00	0.00	0.00	0.00
CONTRACTS	487,992.00	487,992.00	0.00	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	2,473,184.32	487,992.00	470,761.57	681,436.94	587,806.30
<b>Deductions</b>					
Total Deductions	( 487,992.00)	( 487,992.00)	0.00	0.00	0.00
<b>Functional Cost</b>					
Functional Cost	1,985,192.32	0.00	470,761.57	681,436.94	587,806.30
<b>Allocation Step 1</b>					
Inbound- All Others	3,622.27	0.00	3,622.27	0.00	0.00
1st Allocation	1,988,814.59	0.00	474,383.84	681,436.94	587,806.30
<b>Allocation Step 2</b>					
Inbound- All Others	313,108.54	0.00	313,108.54	0.00	0.00
2nd Allocation	313,108.54	0.00	313,108.54	0.00	0.00
<b>Total For 03 COMMISSIONER,</b>					
Total Allocated	2,301,923.13	0.00	787,492.38	681,436.94	587,806.30



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMMISSIONER, D.O.A.S.**

LEGAL SERVICES

<u>Other Expense &amp; Cost</u>	
PERSONAL SERVICES 300	243,970.65
OPERATING EXPENSE 301	762.36
TRAVEL 302	454.50
EQUIPMENT 304	0.00
REAL ESTATE RENTALS 306	0.00
PER DIEM AND FEES 308	0.00
TELECOMMUNICATIONS 307	0.00
COMPUTER CHARGES 305	0.00
TRANSFER 447	0.00
CONTRACTS	0.00
<u>Departmental Totals</u>	
Total Expenditures	245,187.51
<u>Deductions</u>	
Total Deductions	0.00
Functional Cost	245,187.51
<u>Allocation Step 1</u>	
Inbound- All Others	0.00
1st Allocation	245,187.51
<u>Allocation Step 2</u>	
Inbound- All Others	0.00
2nd Allocation	0.00
<u>Total For 03 COMMISSIONER,</u>	
Total Allocated	245,187.51

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISSIONER, D.O.A.S.**

Activity - COMMISSIONER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMMISSIONER, D.O.A.S.	0.00			-230,875.93	-230,875.93		-230,875.93
STATEWIDE BUSINESS SERVICES	165,301.19	1.3615	6,458.77		6,458.77	4,263.00	10,721.77
OFFICE OF ADMIN HEARINGS	3,830,280.88	31.5482	149,659.59		149,659.59	98,780.12	248,439.71
SPACE MANAGEMENT	337,470.18	2.7796	13,185.89		13,185.89	8,703.11	21,889.00
PURCHASING	2,080,547.76	17.1365	81,292.73		81,292.73	53,655.81	134,948.54
STATE PROPERTIES	505,944.78	4.1672	19,768.66		19,768.66	13,047.95	32,816.61
TREASURY	1,633,555.62	13.4548	63,827.52		63,827.52	42,128.21	105,955.73
PROPERTY INSUR	63,462.16	0.5227	2,479.64		2,479.64	1,636.64	4,116.28
LIAB/TORT INSUR	95,606.80	0.7875	3,735.62		3,735.62	2,465.63	6,201.25
WORKERS COMP INS	995,775.61	8.2017	38,907.70		38,907.70	25,680.33	64,588.03
SMALL/MINORITY	654,156.69	5.3880	25,559.70		25,559.70	16,870.22	42,429.92
CENTRAL SUPPLY	54,544.45	0.4493	2,131.20		2,131.20	1,406.66	3,537.86
SUR PROP STATE	690,831.20	5.6901	26,992.68		26,992.68	17,816.03	44,808.71
SUR PROP FEDERAL	107,275.69	0.8836	4,191.56		4,191.56	2,766.56	6,958.12
MAIL SERVICES	138,592.92	1.1415	5,415.21		5,415.21	3,574.21	8,989.42
COURIER SERVICES	235,009.92	1.9357	9,182.49		9,182.49	6,060.74	15,243.23
POST OFFICE	170,879.08	1.4075	6,676.72		6,676.72	4,406.85	11,083.57
VEHICLE RENTALS	309,419.68	2.5485	12,089.88		12,089.88	7,979.71	20,069.59
VEHICLE LEASING	25,646.89	0.2112	1,002.09		1,002.09	661.41	1,663.50
CONTRACTS MAINT	46,091.13	0.3796	1,800.91		1,800.91	1,188.66	2,989.57
PETROL OPERATION	647.00	0.0053	25.28		25.28	16.69	41.97
SubTotal	12,141,039.63	100.0000	474,383.84	-230,875.93	243,507.91	313,108.54	556,616.45
Direct Billed				230,875.93	230,875.93		230,875.93
TOTAL	12,141,039.63	100.0000	474,383.84		474,383.84	313,108.54	787,492.38

Allocation Basis: FY 2003 SALARIES OF EMPLOYEES SUPERVISED

Allocation Source: FY 2003 ACCOUNTING RECORDS



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISSIONER, D.O.A.S.**

Activity - CUST & EMPLOY RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMMISSIONER, D.O.A.S.	22	6.4327	43,835.13		43,835.13		43,835.13
STATEWIDE BUSINESS SERVICES	2	0.5848	3,985.01		3,985.01		3,985.01
RISK MANAGEMENT ADMINISTRATION	42	12.2807	83,685.24		83,685.24		83,685.24
SUPPORT SERVICES ADMINISTRATION	19	5.5556	37,857.61		37,857.61		37,857.61
MAIL/COURIER ADMINISTRATION	21	6.1404	41,842.62		41,842.62		41,842.62
MOTOR VEHICLE ADMINISTRATION	16	4.6784	31,880.09		31,880.09		31,880.09
OFFICE OF ADMIN HEARINGS	65	19.0057	129,512.86		129,512.86		129,512.86
SPACE MANAGEMENT	5	1.4620	9,962.53		9,962.53		9,962.53
PURCHASING	51	14.9123	101,617.79		101,617.79		101,617.79
INTERNAL ADMINISTRATION	36	10.5263	71,730.21		71,730.21		71,730.21
STATE PROPERTIES	7	2.0468	13,947.54		13,947.54		13,947.54
TREASURY	18	5.2632	35,865.10		35,865.10		35,865.10
SMALL/MINORITY	9	2.6316	17,932.55		17,932.55		17,932.55
SUR PROP STATE	23	6.7251	45,827.63		45,827.63		45,827.63
SUR PROP FEDERAL	6	1.7544	11,955.03		11,955.03		11,955.03
SubTotal	342	100.0000	681,436.94		681,436.94		681,436.94
TOTAL	342	100.0000	681,436.94		681,436.94		681,436.94

Allocation Basis: NUMBER OF DOAS EMPLOYEES BY ORG

Allocation Source: DOAS BUDGET



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISSIONER, D.O.A.S.**

Activity - BUS MGT SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMMISSIONER, D.O.A.S.	22	6.4327	37,812.10		37,812.10		37,812.10
STATEWIDE BUSINESS SERVICES	2	0.5848	3,437.46		3,437.46		3,437.46
RISK MANAGEMENT ADMINISTRATION	42	12.2807	72,186.74		72,186.74		72,186.74
SUPPORT SERVICES ADMINISTRATION	19	5.5556	32,655.91		32,655.91		32,655.91
MAIL/COURIER ADMINISTRATION	21	6.1404	36,093.37		36,093.37		36,093.37
MOTOR VEHICLE ADMINISTRATION	16	4.6784	27,499.71		27,499.71		27,499.71
OFFICE OF ADMIN HEARINGS	65	19.0057	111,717.56		111,717.56		111,717.56
SPACE MANAGEMENT	5	1.4620	8,593.66		8,593.66		8,593.66
PURCHASING	51	14.9123	87,655.33		87,655.33		87,655.33
INTERNAL ADMINISTRATION	36	10.5263	61,874.35		61,874.35		61,874.35
STATE PROPERTIES	7	2.0468	12,031.13		12,031.13		12,031.13
TREASURY	18	5.2632	30,937.17		30,937.17		30,937.17
SMALL/MINORITY	9	2.6316	15,468.59		15,468.59		15,468.59
SUR PROP STATE	23	6.7251	39,530.83		39,530.83		39,530.83
SUR PROP FEDERAL	6	1.7544	10,312.39		10,312.39		10,312.39
SubTotal	342	100.0000	587,806.30		587,806.30		587,806.30
TOTAL	342	100.0000	587,806.30		587,806.30		587,806.30

Allocation Basis: NUMBER OF DOAS EMPLOYEES BY ORG  
 Allocation Source: DOAS BUDGET



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISSIONER, D.O.A.S.**

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMMISSIONER, D.O.A.S.	22	6.4327	15,772.30		15,772.30		15,772.30
STATEWIDE BUSINESS SERVICES	2	0.5848	1,433.84		1,433.84		1,433.84
RISK MANAGEMENT ADMINISTRATION	42	12.2807	30,110.75		30,110.75		30,110.75
SUPPORT SERVICES ADMINISTRATION	19	5.5556	13,621.53		13,621.53		13,621.53
MAIL/COURIER ADMINISTRATION	21	6.1404	15,055.37		15,055.37		15,055.37
MOTOR VEHICLE ADMINISTRATION	16	4.6784	11,470.76		11,470.76		11,470.76
OFFICE OF ADMIN HEARINGS	65	19.0057	46,599.96		46,599.96		46,599.96
SPACE MANAGEMENT	5	1.4620	3,584.61		3,584.61		3,584.61
PURCHASING	51	14.9123	36,563.05		36,563.05		36,563.05
INTERNAL ADMINISTRATION	36	10.5263	25,809.21		25,809.21		25,809.21
STATE PROPERTIES	7	2.0468	5,018.46		5,018.46		5,018.46
TREASURY	18	5.2632	12,904.61		12,904.61		12,904.61
SMALL/MINORITY	9	2.6316	6,452.30		6,452.30		6,452.30
SUR PROP STATE	23	6.7251	16,489.22		16,489.22		16,489.22
SUR PROP FEDERAL	6	1.7544	4,301.54		4,301.54		4,301.54
SubTotal	342	100.0000	245,187.51		245,187.51		245,187.51
TOTAL	342	100.0000	245,187.51		245,187.51		245,187.51

Allocation Basis: NUMBER OF DOAS EMPLOYEES BY ORG

Allocation Source: DOAS BUDGET



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department COMMISSIONER, D.O.A.S.**

Receiving Department	Total	COMMISSIONER	CUST & EMPLY	BUS MGT SVCS	LEGAL SERVICES
COMMISSIONER, D.O.A.S.	( 133,456.40)	( 230,875.93)	43,835.13	37,812.10	15,772.30
STATEWIDE BUSINESS	19,578.08	10,721.77	3,985.01	3,437.46	1,433.84
RISK MANAGEMENT	185,982.73	0.00	83,685.24	72,186.74	30,110.75
SUPPORT SERVICES	84,135.05	0.00	37,857.61	32,655.91	13,621.53
MAIL/COURIER	92,991.36	0.00	41,842.62	36,093.37	15,055.37
MOTOR VEHICLE	70,850.56	0.00	31,880.09	27,499.71	11,470.76
OFFICE OF ADMIN HEARINGS	536,270.09	248,439.71	129,512.86	111,717.56	46,599.96
SPACE MANAGEMENT	44,029.80	21,889.00	9,962.53	8,593.66	3,584.61
PURCHASING	360,784.71	134,948.54	101,617.79	87,655.33	36,563.05
INTERNAL ADMINISTRATION	159,413.77	0.00	71,730.21	61,874.35	25,809.21
STATE PROPERTIES	63,813.74	32,816.61	13,947.54	12,031.13	5,018.46
TREASURY	185,662.61	105,955.73	35,865.10	30,937.17	12,904.61
PROPERTY INSUR	4,116.28	4,116.28	0.00	0.00	0.00
LIAB/TORT INSUR	6,201.25	6,201.25	0.00	0.00	0.00
WORKERS COMP INS	64,588.03	64,588.03	0.00	0.00	0.00
SMALL/MINORITY	82,283.36	42,429.92	17,932.55	15,468.59	6,452.30
CENTRAL SUPPLY	3,537.86	3,537.86	0.00	0.00	0.00
SUR PROP STATE	146,656.39	44,808.71	45,827.63	39,530.83	16,489.22
SUR PROP FEDERAL	33,527.08	6,958.12	11,955.03	10,312.39	4,301.54
MAIL SERVICES	8,989.42	8,989.42	0.00	0.00	0.00
COURIER SERVICES	15,243.23	15,243.23	0.00	0.00	0.00
POST OFFICE	11,083.57	11,083.57	0.00	0.00	0.00
VEHICLE RENTALS	20,069.59	20,069.59	0.00	0.00	0.00
VEHICLE LEASING	1,663.50	1,663.50	0.00	0.00	0.00
CONTRACTS MAINT	2,989.57	2,989.57	0.00	0.00	0.00
PETROL OPERATION	41.97	41.97	0.00	0.00	0.00
Direct Billed	230,875.93	230,875.93	0.00	0.00	0.00
<b>Total</b>	<b>2,301,923.13</b>	<b>787,492.38</b>	<b>681,436.94</b>	<b>587,806.30</b>	<b>245,187.51</b>



**STATE OF GEORGIA**

**STATEWIDE BUSINESS SERVICES ADMINISTRATION**

**NATURE AND EXTENT OF SERVICES**

Organizational Unit 4030401000 includes the costs for the administrative office responsible for Statewide Business Services.

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

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department STATEWIDE BUSINESS SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	292,580.04			292,580.04
COMMISSIONER, D.O.A.S.	15,315.08	4,263.00	19,578.08	
INTERNAL ADMINISTRATION		42,237.34	42,237.34	
Total Allocated Additions:	<u>15,315.08</u>	<u>46,500.34</u>	<u>61,815.42</u>	<u>61,815.42</u>
Total To Be Allocated:	<u><u>307,895.12</u></u>	<u><u>46,500.34</u></u>		<u><u>354,395.46</u></u>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department STATEWIDE BUSINESS SERVICES**

	Total	General & Admin	SECTION ADMIN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	126,074.58	0.00	126,074.58
FRINGE BENEFITS	39,226.61	0.00	39,226.61
<b>Other Expense &amp; Cost</b>			
SUPPLIES/MATERIALS	924.63	0.00	924.63
REPAIR	20.00	0.00	20.00
DUES & REGISTRATION	396.00	0.00	396.00
INSURANCE/BONDING	12.00	0.00	12.00
PROCUREMENT CARD	0.00	0.00	0.00
OTHER OPERATING	0.00	0.00	0.00
PER DIEM	0.00	0.00	0.00
TRAVEL	2,205.20	0.00	2,205.20
REAL ESTATE RENTALS	121,568.00	0.00	121,568.00
TELECOMMUNICATIONS	2,153.02	0.00	2,153.02
<b>Departmental Totals</b>			
Total Expenditures	292,580.04	0.00	292,580.04
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
Functional Cost	292,580.04	0.00	292,580.04
<b>Allocation Step 1</b>			
Inbound- All Others	15,315.08	0.00	15,315.08
1st Allocation	307,895.12	0.00	307,895.12
<b>Allocation Step 2</b>			
Inbound- All Others	46,500.34	0.00	46,500.34
2nd Allocation	46,500.34	0.00	46,500.34
<b>Total For 04 STATEWIDE BUSINESS</b>			
Total Allocated	354,395.46	0.00	354,395.46



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department STATEWIDE BUSINESS SERVICES**

Activity - SECTION ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SPACE MANAGEMENT	337,470.18	13.9565	42,971.32		42,971.32	6,489.81	49,461.13
PURCHASING	2,080,547.76	86.0435	264,923.80		264,923.80	40,010.53	304,934.33
SubTotal	2,418,017.94	100.0000	307,895.12		307,895.12	46,500.34	354,395.46
TOTAL	2,418,017.94	100.0000	307,895.12		307,895.12	46,500.34	354,395.46

Allocation Basis: FY 2003 EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: FY 2003 ACCOUNTING RECORDS



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department STATEWIDE BUSINESS SERVICES**

Receiving Department	Total	SECTION ADMIN
SPACE MANAGEMENT	49,461.13	49,461.13
PURCHASING	304,934.33	304,934.33
Direct Billed	0.00	0.00
<b>Total</b>	<b>354,395.46</b>	<b>354,395.46</b>



**STATE OF GEORGIA**

**RISK MANAGEMENT ADMINISTRATION**

**NATURE AND EXTENT OF SERVICES**

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

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department RISK MANAGEMENT ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,017,085.79			1,017,085.79
EQUIP USE ALLOW/DEPRECIATION	1,858.54		1,858.54	
COMMISSIONER, D.O.A.S.	185,982.73		185,982.73	
RISK MANAGEMENT ADMINISTRATION		( 1,017,085.79)	( 1,017,085.79)	
INTERNAL ADMINISTRATION		79,784.22	79,784.22	
Total Allocated Additions:	187,841.27	( 937,301.57)	( 749,460.30)	( 749,460.30)
Total To Be Allocated:	<u>1,204,927.06</u>	<u>( 937,301.57)</u>		<u>267,625.49</u>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department RISK MANAGEMENT ADMINISTRATION**

	Total	General & Admin	RISK MGMT ADMIN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	239,348.27	0.00	239,348.27
FRINGE BENEFITS	72,897.33	0.00	72,897.33
<b>Other Expense &amp; Cost</b>			
SUPPLIES/MATERIALS	131,752.83	0.00	131,752.83
REPAIRS/MAINTENANCE	2,495.96	0.00	2,495.96
PRINTING	3,046.70	0.00	3,046.70
OTHER RENTS	126.00	0.00	126.00
INSURANCE/BONDING	36.00	0.00	36.00
FREIGHT	3,744.38	0.00	3,744.38
OTHER OPERATING COST	15,448.03	0.00	15,448.03
TRAVEL	4,116.17	0.00	4,116.17
EQUIPMENT RENT	16,047.44	0.00	16,047.44
REAL ESTATE RENTALS	134,024.02	0.00	134,024.02
PER DIEM/FEES/CONT	372,899.41	0.00	372,899.41
TELECOMMUNICATIONS	21,103.25	0.00	21,103.25
<b>Departmental Totals</b>			
Total Expenditures	1,017,085.79	0.00	1,017,085.79
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
Functional Cost	1,017,085.79	0.00	1,017,085.79
<b>Allocation Step 1</b>			
Inbound- All Others	187,841.27	0.00	187,841.27
1st Allocation	1,204,927.06	0.00	1,204,927.06
<b>Allocation Step 2</b>			
Inbound- All Others	( 937,301.57)	0.00	( 937,301.57)
2nd Allocation	( 937,301.57)	0.00	( 937,301.57)



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department RISK MANAGEMENT ADMINISTRATION**

	Total	General & Admin	RISK MGMT ADMIN
<u>Total For 05 RISK MANAGEMENT</u>			
Total Allocated	267,625.49	0.00	267,625.49



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department RISK MANAGEMENT ADMINISTRATION**

Activity - RISK MGMT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
RISK MANAGEMENT ADMINISTRATION	0.00			-1,017,085.79	-1,017,085.79		-1,017,085.79
PROPERTY INSUR	47,416.97	5.4822	66,056.69		66,056.69	-51,384.89	14,671.80
LIAB/TORT INSUR	70,473.71	8.1480	98,177.10		98,177.10	-76,371.05	21,806.05
WORKERS COMP INS	747,032.84	86.3698	1,040,693.27		1,040,693.27	-809,545.63	231,147.64
SubTotal	864,923.52	100.0000	1,204,927.06	-1,017,085.79	187,841.27	-937,301.57	-749,460.30
Direct Billed				1,017,085.79	1,017,085.79		1,017,085.79
TOTAL	864,923.52	100.0000	1,204,927.06		1,204,927.06	-937,301.57	267,625.49

Allocation Basis: FY 2003 EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: FY 2003 ACCOUNTING RECORDS



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department RISK MANAGEMENT ADMINISTRATION**

Receiving Department	Total	RISK MGMT ADMIN
RISK MANAGEMENT	( 1,017,085.79)	( 1,017,085.79)
PROPERTY INSUR	14,671.80	14,671.80
LIAB/TORT INSUR	21,806.05	21,806.05
WORKERS COMP INS	231,147.64	231,147.64
Direct Billed	1,017,085.79	1,017,085.79
<b>Total</b>	<b>267,625.49</b>	<b>267,625.49</b>



**STATE OF GEORGIA**

**SUPPORT SERVICES ADMINISTRATION**

**NATURE AND EXTENT OF SERVICES**

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

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SUPPORT SERVICES ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	247,146.08			247,146.08
COMMISSIONER, D.O.A.S.	84,135.05		84,135.05	
SUPPORT SERVICES ADMINISTRATION		( 247,146.08)	( 247,146.08)	
INTERNAL ADMINISTRATION		54,192.95	54,192.95	
Total Allocated Additions:	84,135.05	( 192,953.13)	( 108,818.08)	( 108,818.08)
Total To Be Allocated:	<u>331,281.13</u>	<u>( 192,953.13)</u>		<u>138,328.00</u>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SUPPORT SERVICES ADMINISTRATION**

	Total	General & Admin	SUPP SVCS ADMIN
<b>Other Expense &amp; Cost</b>			
PERSONAL SERVICES 300	212,090.87	0.00	212,090.87
OPERATING EXPENSE 301	6,096.70	0.00	6,096.70
TRAVEL 302	1,418.16	0.00	1,418.16
EQUIPMENT 304	8,916.70	0.00	8,916.70
REAL ESTATE RENTALS 306	4,645.46	0.00	4,645.46
TELECOMMUNICATIONS 307	1,826.53	0.00	1,826.53
PER DIEM AND FEES 308	12,151.66	0.00	12,151.66
<b>Departmental Totals</b>			
Total Expenditures	247,146.08	0.00	247,146.08
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Functional Cost</b>			
Functional Cost	247,146.08	0.00	247,146.08
<b>Allocation Step 1</b>			
Inbound- All Others	84,135.05	0.00	84,135.05
1st Allocation	331,281.13	0.00	331,281.13
<b>Allocation Step 2</b>			
Inbound- All Others	( 192,953.13)	0.00	( 192,953.13)
2nd Allocation	( 192,953.13)	0.00	( 192,953.13)
<b>Total For 06 SUPPORT SERVICES</b>			
Total Allocated	138,328.00	0.00	138,328.00



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SUPPORT SERVICES ADMINISTRATION**

Activity - SUPP SVCS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SUPPORT SERVICES ADMINISTRATION	0.00			-247,146.08	-247,146.08		-247,146.08
CENTRAL SUPPLY	54,544.45	3.0661	10,157.49		10,157.49	-5,916.18	4,241.31
SUR PROP STATE	690,831.20	38.8339	128,649.42		128,649.42	-74,931.25	53,718.17
SUR PROP FEDERAL	107,275.69	6.0303	19,977.32		19,977.32	-11,635.70	8,341.62
MAIL SERVICES	138,592.92	7.7908	25,809.34		25,809.34	-15,032.53	10,776.81
COURIER SERVICES	235,009.92	13.2107	43,764.51		43,764.51	-25,490.43	18,274.08
POST OFFICE	170,879.08	9.6057	31,821.81		31,821.81	-18,534.46	13,287.35
VEHICLE RENTALS	309,419.68	17.3935	57,621.40		57,621.40	-33,561.31	24,060.09
VEHICLE LEASING	25,646.89	1.4417	4,776.07		4,776.07	-2,781.80	1,994.27
CONTRACTS MAINT	46,091.13	2.5909	8,583.28		8,583.28	-4,999.29	3,583.99
PETROL OPERATION	647.00	0.0364	120.49		120.49	-70.18	50.31
SubTotal	1,778,937.96	100.0000	331,281.13	-247,146.08	84,135.05	-192,953.13	-108,818.08
Direct Billed				247,146.08	247,146.08		247,146.08
TOTAL	1,778,937.96	100.0000	331,281.13		331,281.13	-192,953.13	138,328.00

Allocation Basis: FY 2003 EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: DOAS FINANCIAL REPORT



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department SUPPORT SERVICES ADMINISTRATION**

Receiving Department	Total	SUPP SVCS ADMIN
SUPPORT SERVICES	( 247,146.08)	( 247,146.08)
CENTRAL SUPPLY	4,241.31	4,241.31
SUR PROP STATE	53,718.17	53,718.17
SUR PROP FEDERAL	8,341.62	8,341.62
MAIL SERVICES	10,776.81	10,776.81
COURIER SERVICES	18,274.08	18,274.08
POST OFFICE	13,287.35	13,287.35
VEHICLE RENTALS	24,060.09	24,060.09
VEHICLE LEASING	1,994.27	1,994.27
CONTRACTS MAINT	3,583.99	3,583.99
PETROL OPERATION	50.31	50.31
Direct Billed	247,146.08	247,146.08
<b>Total</b>	<b>138,328.00</b>	<b>138,328.00</b>



**STATE OF GEORGIA**

**MAIL AND COURIER/RAPID COPY ADMINISTRATION**

**NATURE AND EXTENT OF SERVICES**

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

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

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

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department MAIL/COURIER ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	226,802.54			226,802.54
EQUIP USE ALLOW/DEPRECIATION	3,767.78		3,767.78	
COMMISSIONER, D.O.A.S.	92,991.36		92,991.36	
MAIL/COURIER ADMINISTRATION		( 226,802.54)	( 226,802.54)	
INTERNAL ADMINISTRATION		26,650.90	26,650.90	
Total Allocated Additions:	96,759.14	( 200,151.64)	( 103,392.50)	( 103,392.50)
Total To Be Allocated:	<u>323,561.68</u>	<u>( 200,151.64)</u>		<u>123,410.04</u>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MAIL/COURIER ADMINISTRATION**

	Total	General & Admin	MAIL/COURIER ADM
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	81,211.65	0.00	81,211.65
FRINGE BENEFITS	23,089.95	0.00	23,089.95
<b>Other Expense &amp; Cost</b>			
OPERATING EXPENSE 301	10,643.44	0.00	10,643.44
TRAVEL 302	1,088.27	0.00	1,088.27
EQUIPMENT 304	1,394.00	0.00	1,394.00
COMPUTER 305	3,615.89	0.00	3,615.89
REAL ESTATE RENTAL 306	103,340.38	0.00	103,340.38
TELECOMMUNICATIONS 307	2,418.96	0.00	2,418.96
<b>Departmental Totals</b>			
Total Expenditures	226,802.54	0.00	226,802.54
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Functional Cost</b>			
Total Expenditures	226,802.54	0.00	226,802.54
<b>Allocation Step 1</b>			
Inbound- All Others	96,759.14	0.00	96,759.14
1st Allocation	323,561.68	0.00	323,561.68
<b>Allocation Step 2</b>			
Inbound- All Others	( 200,151.64)	0.00	( 200,151.64)
2nd Allocation	( 200,151.64)	0.00	( 200,151.64)
<b>Total For 07 MAIL/COURIER</b>			
Total Allocated	123,410.04	0.00	123,410.04



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAIL/COURIER ADMINISTRATION**

Activity - MAIL/COURIER ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAIL/COURIER ADMINISTRATION	0.00			-226,802.54	-226,802.54		-226,802.54
MAIL SERVICES	138,592.92	25.4541	82,359.68		82,359.68	-50,946.78	31,412.90
COURIER SERVICES	235,009.92	43.1621	139,656.07		139,656.07	-86,389.68	53,266.39
POST OFFICE	170,879.08	31.3838	101,545.93		101,545.93	-62,815.18	38,730.75
SubTotal	544,481.92	100.0000	323,561.68	-226,802.54	96,759.14	-200,151.64	-103,392.50
Direct Billed				226,802.54	226,802.54		226,802.54
<b>TOTAL</b>	<b>544,481.92</b>	<b>100.0000</b>	<b>323,561.68</b>		<b>323,561.68</b>	<b>-200,151.64</b>	<b>123,410.04</b>

Allocation Basis: FY 2003 EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: DOAS FY 2003 FINANCIAL REPORTS



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department MAIL/COURIER ADMINISTRATION**

Receiving Department	Total	MAIL/COURIER ADM
MAIL/COURIER	( 226,802.54)	( 226,802.54)
MAIL SERVICES	31,412.90	31,412.90
COURIER SERVICES	53,266.39	53,266.39
POST OFFICE	38,730.75	38,730.75
Direct Billed	226,802.54	226,802.54
Total	<u>123,410.04</u>	<u>123,410.04</u>



**STATE OF GEORGIA  
MOTOR VEHICLE (FLEET) ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

Organizational Unit 4030303000 includes the administrative costs for the Motor Vehicle section. The Motor Vehicle section includes the following areas:

- Motor Vehicle Rentals
- Motor Vehicle Leasing
- Motor Vehicle Contracts Maintenance
- Petroleum Operations
- Fleet Management

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

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department MOTOR VEHICLE ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	141,383.12			141,383.12
COMMISSIONER, D.O.A.S.	70,850.56		70,850.56	
MOTOR VEHICLE ADMINISTRATION		( 141,383.12)	( 141,383.12)	
INTERNAL ADMINISTRATION		33,159.85	33,159.85	
Total Allocated Additions:	70,850.56	( 108,223.27)	( 37,372.71)	( 37,372.71)
Total To Be Allocated:	<u>212,233.68</u>	<u>( 108,223.27)</u>		<u>104,010.41</u>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MOTOR VEHICLE ADMINISTRATION**

	Total	General & Admin	MOTOR VEH ADMIN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	25,646.89	0.00	25,646.89
FRINGE BENEFITS	0.00	0.00	0.00
<b>Other Expense &amp; Cost</b>			
OPERATING EXPENSE 301	6,425.03	0.00	6,425.03
TRAVEL 302	136.76	0.00	136.76
EQUIPMENT 304	0.00	0.00	0.00
COMPUTER COST 305	99,502.38	0.00	99,502.38
REAL ESTATE RENTAL 306	7,820.91	0.00	7,820.91
TELECOMMUNICATION 307	1,851.15	0.00	1,851.15
<b>Departmental Totals</b>			
Total Expenditures	141,383.12	0.00	141,383.12
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Functional Cost</b>			
	141,383.12	0.00	141,383.12
<b>Allocation Step 1</b>			
Inbound- All Others	70,850.56	0.00	70,850.56
1st Allocation	212,233.68	0.00	212,233.68
<b>Allocation Step 2</b>			
Inbound- All Others	( 108,223.27)	0.00	( 108,223.27)
2nd Allocation	( 108,223.27)	0.00	( 108,223.27)
<b>Total For 08 MOTOR VEHICLE</b>			
Total Allocated	104,010.41	0.00	104,010.41



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MOTOR VEHICLE ADMINISTRATION**

Activity - MOTOR VEH ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MOTOR VEHICLE ADMINISTRATION	0.00			-141,383.12	-141,383.12		-141,383.12
VEHICLE RENTALS	309,419.68	81.0413	171,997.03		171,997.03	-87,705.60	84,291.43
VEHICLE LEASING	25,646.89	6.7173	14,256.33		14,256.33	-7,269.66	6,986.67
CONTRACTS MAINT	46,091.13	12.0719	25,620.67		25,620.67	-13,064.62	12,556.05
PETROL OPERATION	647.00	0.1695	359.65		359.65	-183.39	176.26
SubTotal	381,804.70	100.0000	212,233.68	-141,383.12	70,850.56	-108,223.27	-37,372.71
Direct Billed				141,383.12	141,383.12		141,383.12
TOTAL	381,804.70	100.0000	212,233.68		212,233.68	-108,223.27	104,010.41

Allocation Basis: FY 2003 EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: DOAS FY 2003 FINANCIAL REPORTS



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department MOTOR VEHICLE ADMINISTRATION**

Receiving Department	Total	MOTOR VEH ADMIN
MOTOR VEHICLE	( 141,383.12)	( 141,383.12)
VEHICLE RENTALS	84,291.43	84,291.43
VEHICLE LEASING	6,986.67	6,986.67
CONTRACTS MAINT	12,556.05	12,556.05
PETROL OPERATION	176.26	176.26
Direct Billed	141,383.12	141,383.12
<b>Total</b>	<b>104,010.41</b>	<b>104,010.41</b>



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

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

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

The costs for this office were allocated based on the hours devoted to each Department.

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department OFFICE OF ADMIN HEARINGS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,700,681.54			4,700,681.54
EQUIP USE ALLOW/DEPRECIATION	489.44		489.44	
COMMISSIONER, D.O.A.S.	437,489.97	98,780.12	536,270.09	
OFFICE OF ADMIN HEARINGS		( 892,682.00)	( 892,682.00)	
INTERNAL ADMINISTRATION		978,703.96	978,703.96	
Total Allocated Additions:	437,979.41	184,802.08	622,781.49	622,781.49
Total To Be Allocated:	5,138,660.95	184,802.08		5,323,463.03



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department OFFICE OF ADMIN HEARINGS**

	Total	General & Admin	ADMIN HEARINGS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	2,935,574.39	0.00	2,935,574.39
FRINGE BENEFITS	894,706.49	0.00	894,706.49
<b>Other Expense &amp; Cost</b>			
OPERATING EXPENSE 301	147,875.02	0.00	147,875.02
TRAVEL 302	64,307.57	0.00	64,307.57
EQUIPMENT 304	22,212.00	0.00	22,212.00
COMPUTER CHARGE 305	118,150.24	0.00	118,150.24
REAL ESTATE RENT 306	276,458.07	0.00	276,458.07
TELECOMMUNICATION 307	48,473.86	0.00	48,473.86
PER DIEM & FEES 308	192,923.90	0.00	192,923.90
<b>Departmental Totals</b>			
Total Expenditures	4,700,681.54	0.00	4,700,681.54
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Functional Cost</b>			
Functional Cost	4,700,681.54	0.00	4,700,681.54
<b>Allocation Step 1</b>			
Inbound- All Others	437,979.41	0.00	437,979.41
1st Allocation	5,138,660.95	0.00	5,138,660.95
<b>Allocation Step 2</b>			
Inbound- All Others	184,802.08	0.00	184,802.08
2nd Allocation	184,802.08	0.00	184,802.08
<b>Total For 09 OFFICE OF ADMIN</b>			
Total Allocated	5,323,463.03	0.00	5,323,463.03



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department OFFICE OF ADMIN HEARINGS**

Activity - ADMIN HEARINGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF ADMIN HEARINGS	0			-892,682.00	-892,682.00		-892,682.00
SECRETARY OF STATE ADMIN	645	1.6891	86,795.79		86,795.79	3,121.44	89,917.23
MERIT SYSTEM	1,381	3.6144	185,729.81		185,729.81	6,679.42	192,409.23
PROPERTY INSUR	39	0.1020	5,242.41		5,242.41	188.53	5,430.94
AGRICULTURE	15	0.0400	2,056.65		2,056.65	73.96	2,130.61
EDUCATION	824	2.1557	110,776.53		110,776.53	3,983.87	114,760.40
HUMAN RESOURCES	15,848	41.4580	2,130,388.06		2,130,388.06	76,615.32	2,207,003.38
LABOR	542	1.4189	72,912.77		72,912.77	2,622.17	75,534.94
COMMUNITY HEALTH	946	2.4767	127,269.99		127,269.99	4,577.02	131,847.01
NATURAL RESOURCES	908	2.3754	122,061.18		122,061.18	4,389.70	126,450.88
PUBLIC SAFETY	4	0.0105	537.71		537.71	19.34	557.05
TRANSPORTATION	34	0.0889	4,570.33		4,570.33	164.36	4,734.69
TECH/ADULT ED	9	0.0255	1,310.62		1,310.62	47.13	1,357.75
JUVENILE JUSTICE	7	0.0183	940.94		940.94	33.84	974.78
SCHOOL READINESS	25	0.0674	3,461.35		3,461.35	124.48	3,585.83
REVENUE	203	0.5315	27,314.40		27,314.40	982.31	28,296.71
ALL OTHER	16,792	43.9277	2,257,292.41		2,257,292.41	81,179.19	2,338,471.60
SubTotal	38,228	100.0000	5,138,660.95	-892,682.00	4,245,978.95	184,802.08	4,430,781.03
Direct Billed				892,682.00	892,682.00		892,682.00
TOTAL	38,228	100.0000	5,138,660.95		5,138,660.95	184,802.08	5,323,463.03

Allocation Basis: HOURS DEVOTED TO CASES FOR EACH DEPARTMENT

Allocation Source: ADMINISTRATIVE HEARING JUDGES' MONTHLY TIME SHEETS



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department OFFICE OF ADMIN HEARINGS**

Receiving Department	Total	ADMIN HEARINGS
OFFICE OF ADMIN HEARINGS	( 892,682.00)	( 892,682.00)
SECRETARY OF STATE ADMIN	89,917.23	89,917.23
MERIT SYSTEM	192,409.23	192,409.23
PROPERTY INSUR	5,430.94	5,430.94
AGRICULTURE	2,130.61	2,130.61
EDUCATION	114,760.40	114,760.40
HUMAN RESOURCES	2,207,003.38	2,207,003.38
LABOR	75,534.94	75,534.94
COMMUNITY HEALTH	131,847.01	131,847.01
NATURAL RESOURCES	126,450.88	126,450.88
PUBLIC SAFETY	557.05	557.05
TRANSPORTATION	4,734.69	4,734.69
TECH/ADULT ED	1,357.75	1,357.75
JUVENILE JUSTICE	974.78	974.78
SCHOOL READINESS	3,585.83	3,585.83
REVENUE	28,296.71	28,296.71
ALL OTHER	2,338,471.60	2,338,471.60
Direct Billed	892,682.00	892,682.00
<b>Total</b>	<b>5,323,463.03</b>	<b>5,323,463.03</b>



**STATE OF GEORGIA**

**SPACE MANAGEMENT**

**NATURE AND EXTENT OF SERVICES**

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

The Space Management Program is a central service utilized by all state agencies and is state-funded.

Allocation of Cost Basis: Space Management has responsibilities for space assignments within the Capitol Complex as well as leases throughout the State. The Director of Space Management estimates that 90% of the Office's effort pertains to leases and the remaining 10% to the space assignments at the Capitol Complex. The Office's related costs applicable to their leasing efforts have been allocated based on the square feet leased for the various state agencies. The remaining costs have been allocated based on space assignments within the Capitol Complex.

Space Management costs can be traced to DOAS' internal accounting records.

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SPACE MANAGEMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	388,520.88			388,520.88
COMMISSIONER, D.O.A.S.	35,326.69	8,703.11	44,029.80	
STATEWIDE BUSINESS SERVICES	42,971.32	6,489.81	49,461.13	
INTERNAL ADMINISTRATION		86,229.56	86,229.56	
Total Allocated Additions:	<u>78,298.01</u>	<u>101,422.48</u>	<u>179,720.49</u>	<u>179,720.49</u>
Total To Be Allocated:	<u><u>466,818.89</u></u>	<u><u>101,422.48</u></u>		<u><u>568,241.37</u></u>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SPACE MANAGEMENT**

	Total	General & Admin	SPACE LEASES	CAPITOL COMPLEX
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	258,566.88	0.00	0.00	258,566.88
FRINGE BENEFITS	78,903.30	0.00	0.00	78,903.30
<b>Other Expense &amp; Cost</b>				
OPERATING EXPENSE 301	18,530.86	0.00	0.00	18,530.86
TRAVEL 302	1,180.25	0.00	0.00	1,180.25
EQUIPMENT 304	7,867.80	0.00	0.00	7,867.80
COMPUTER CHARGES 305	326.00	0.00	0.00	326.00
REAL ESTATE RENT 306	17,499.96	0.00	17,499.96	0.00
TELECOMMUNICATION 307	5,645.83	0.00	0.00	5,645.83
<b>Departmental Totals</b>				
Total Expenditures	388,520.88	0.00	17,499.96	371,020.92
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Functional Cost</b>				
Functional Cost	388,520.88	0.00	17,499.96	371,020.92
<b>Allocation Step 1</b>				
Inbound- All Others	78,298.01	0.00	0.00	78,298.01
1st Allocation	466,818.89	0.00	17,499.96	449,318.93
<b>Allocation Step 2</b>				
Inbound- All Others	101,422.48	0.00	0.00	101,422.48
2nd Allocation	101,422.48	0.00	0.00	101,422.48
<b>Total For 10 SPACE MANAGEMENT</b>				
Total Allocated	568,241.37	0.00	17,499.96	550,741.41



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SPACE MANAGEMENT**

Activity - SPACE LEASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMMISSIONER, D.O.A.S.	335,023	10.4101	1,821.76		1,821.76		1,821.76
SECRETARY OF STATE ADMIN	199,193	6.1895	1,083.16		1,083.16		1,083.16
PLANNING/BUDGET ADMN	38,235	1.1881	207.91		207.91		207.91
AUDITS ADMINISTRATION	57,617	1.7903	313.31		313.31		313.31
MERIT SYSTEM	44,036	1.3683	239.46		239.46		239.46
TREASURY	3,543	0.1101	19.27		19.27		19.27
GA BLDG AUTHORITY	211,628	6.5759	1,150.78		1,150.78		1,150.78
AGRICULTURE	77,917	2.4211	423.69		423.69		423.69
EDUCATION	85,805	2.6662	466.58		466.58		466.58
HUMAN RESOURCES	611,690	19.0069	3,326.20		3,326.20		3,326.20
LABOR	11,456	0.3560	62.29		62.29		62.29
COMMUNITY HEALTH	83,238	2.5864	452.63		452.63		452.63
NATURAL RESOURCES	107,821	3.3503	586.30		586.30		586.30
CORRECTIONS	71,610	2.2251	389.40		389.40		389.40
PUBLIC SAFETY	2,165	0.0673	11.77		11.77		11.77
TRANSPORTATION	134,049	4.1653	728.92		728.92		728.92
BD OF REGENTS	55,904	1.7371	303.99		303.99		303.99
TECH/ADULT ED	24,058	0.7475	130.82		130.82		130.82
VETERAN SERVICE	9,211	0.2862	50.09		50.09		50.09
JUVENILE JUSTICE	31,806	0.9883	172.95		172.95		172.95
ALL OTHER	1,022,244	31.7640	5,558.68		5,558.68		5,558.68
SubTotal	3,218,249	100.0000	17,499.96		17,499.96		17,499.96
TOTAL	3,218,249	100.0000	17,499.96		17,499.96		17,499.96

Allocation Basis: SQUARE FEET OCCUPIED BY DEPARTMENT

Allocation Source: DOAS SPACE MANAGEMENT ASSIGNMENTS BY BUILDING



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SPACE MANAGEMENT**

Activity - CAPITOL COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMMISSIONER, D.O.A.S.	335,023	10.4101	46,774.56		46,774.56		46,774.56
SECRETARY OF STATE ADMIN	199,193	6.1895	27,810.52		27,810.52	7,006.96	34,817.48
PLANNING/BUDGET ADMN	38,235	1.1881	5,338.21		5,338.21	1,344.98	6,683.19
AUDITS ADMINISTRATION	57,617	1.7903	8,044.25		8,044.25	2,026.78	10,071.03
MERIT SYSTEM	44,036	1.3683	6,148.13		6,148.13	1,549.04	7,697.17
TREASURY	3,543	0.1101	494.66		494.66	124.63	619.29
GA BLDG AUTHORITY	211,628	6.5759	29,546.65		29,546.65	7,444.38	36,991.03
AGRICULTURE	77,917	2.4211	10,878.46		10,878.46	2,740.87	13,619.33
EDUCATION	85,805	2.6662	11,979.75		11,979.75	3,018.34	14,998.09
HUMAN RESOURCES	611,690	19.0069	85,401.69		85,401.69	21,517.26	106,918.95
LABOR	11,456	0.3560	1,599.44		1,599.44	402.98	2,002.42
COMMUNITY HEALTH	83,238	2.5864	11,621.36		11,621.36	2,928.04	14,549.40
NATURAL RESOURCES	107,821	3.3503	15,053.53		15,053.53	3,792.79	18,846.32
CORRECTIONS	71,610	2.2251	9,997.90		9,997.90	2,519.01	12,516.91
PUBLIC SAFETY	2,165	0.0673	302.27		302.27	76.16	378.43
TRANSPORTATION	134,049	4.1653	18,715.38		18,715.38	4,715.41	23,430.79
BD OF REGENTS	55,904	1.7371	7,805.09		7,805.09	1,966.52	9,771.61
TECH/ADULT ED	24,058	0.7475	3,358.88		3,358.88	846.28	4,205.16
VETERAN SERVICE	9,211	0.2862	1,286.00		1,286.00	324.01	1,610.01
JUVENILE JUSTICE	31,806	0.9883	4,440.62		4,440.62	1,118.83	5,559.45
ALL OTHER	1,022,244	31.7640	142,721.58		142,721.58	35,959.21	178,680.79
SubTotal	3,218,249	100.0000	449,318.93		449,318.93	101,422.48	550,741.41
TOTAL	3,218,249	100.0000	449,318.93		449,318.93	101,422.48	550,741.41

Allocation Basis: SQUARE FEET OCCUPIED BY DEPARTMENT

Allocation Source: DOAS SPACE MANAGEMENT ASSIGNMENTS BY BUILDING



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department SPACE MANAGEMENT**

Receiving Department	Total	SPACE LEASES	CAPITOL COMPLEX
COMMISSIONER, D.O.A.S.	48,596.32	1,821.76	46,774.56
SECRETARY OF STATE ADMIN	35,900.64	1,083.16	34,817.48
PLANNING/BUDGET ADMN	6,891.10	207.91	6,683.19
AUDITS ADMINISTRATION	10,384.34	313.31	10,071.03
MERIT SYSTEM	7,936.63	239.46	7,697.17
TREASURY	638.56	19.27	619.29
GA BLDG AUTHORITY	38,141.81	1,150.78	36,991.03
AGRICULTURE	14,043.02	423.69	13,619.33
EDUCATION	15,464.67	466.58	14,998.09
HUMAN RESOURCES	110,245.15	3,326.20	106,918.95
LABOR	2,064.71	62.29	2,002.42
COMMUNITY HEALTH	15,002.03	452.63	14,549.40
NATURAL RESOURCES	19,432.62	586.30	18,846.32
CORRECTIONS	12,906.31	389.40	12,516.91
PUBLIC SAFETY	390.20	11.77	378.43
TRANSPORTATION	24,159.71	728.92	23,430.79
BD OF REGENTS	10,075.60	303.99	9,771.61
TECH/ADULT ED	4,335.98	130.82	4,205.16
VETERAN SERVICE	1,660.10	50.09	1,610.01
JUVENILE JUSTICE	5,732.40	172.95	5,559.45
ALL OTHER	184,239.47	5,558.68	178,680.79
Direct Billed	0.00	0.00	0.00
<b>Total</b>	<b>568,241.37</b>	<b>17,499.96</b>	<b>550,741.41</b>



## STATE OF GEORGIA

### PROCUREMENT

#### NATURE AND EXTENT OF SERVICES

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

The Procurement Administration Division is specifically authorized and required to:

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

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

Procurement cost can be traced to DOAS internal accounting records.

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,222,893.68			2,222,893.68
EQUIP USE ALLOW/DEPRECIATION	716.52		716.52	
COMMISSIONER, D.O.A.S.	307,128.90	53,655.81	360,784.71	
STATEWIDE BUSINESS SERVICES	264,923.80	40,010.53	304,934.33	
PURCHASING		( 81,560.88)	( 81,560.88)	
INTERNAL ADMINISTRATION		531,616.46	531,616.46	
Total Allocated Additions:	572,769.22	543,721.92	1,116,491.14	1,116,491.14
Total To Be Allocated:	2,795,662.90	543,721.92		3,339,384.82



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PURCHASING**

	Total	General & Admin	PROCUREMENT
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	1,563,605.15	0.00	1,563,605.15
FRINGE BENEFITS	516,942.61	0.00	516,942.61
<b>Other Expense &amp; Cost</b>			
OPERATING EXPENSE 301	62,930.64	0.00	62,930.64
TRAVEL 302	13,814.43	0.00	13,814.43
EQUIPMENT 304	28,048.44	0.00	28,048.44
COMPUTER CHARGES 305	5,630.00	0.00	5,630.00
TELECOMMUNICATION 307	27,922.41	0.00	27,922.41
PER DIEM AND FEES 308	4,000.00	0.00	4,000.00
<b>Departmental Totals</b>			
Total Expenditures	2,222,893.68	0.00	2,222,893.68
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Functional Cost</b>			
	2,222,893.68	0.00	2,222,893.68
<b>Allocation Step 1</b>			
Inbound- All Others	572,769.22	0.00	572,769.22
1st Allocation	2,795,662.90	0.00	2,795,662.90
<b>Allocation Step 2</b>			
Inbound- All Others	543,721.92	0.00	543,721.92
2nd Allocation	543,721.92	0.00	543,721.92
<b>Total For 11 PURCHASING</b>			
Total Allocated	3,339,384.82	0.00	3,339,384.82



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING**

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMMISSIONER, D.O.A.S.	823	0.3086	8,626.24		8,626.24		8,626.24
PURCHASING	0			-81,560.88	-81,560.88		-81,560.88
SECRETARY OF STATE ADMIN	789	0.2958	8,269.85		8,269.85	1,613.36	9,883.21
AUDITS ADMINISTRATION	289	0.1084	3,029.13		3,029.13	590.96	3,620.09
MERIT SYSTEM	158	0.0592	1,656.07		1,656.07	323.08	1,979.15
WORKERS COMP INS	226	0.0847	2,368.79		2,368.79	462.13	2,830.92
GEORGIA NET AUTH	1,198	0.4492	12,556.78		12,556.78	2,449.70	15,006.48
AGRICULTURE	4,321	1.6200	45,290.33		45,290.33	8,835.67	54,126.00
COMMUNITY AFFAIR	2,531	0.9489	26,528.52		26,528.52	5,175.44	31,703.96
DEFENSE	5,089	1.9080	53,340.07		53,340.07	10,406.09	63,746.16
EDUCATION	4,365	1.6365	45,751.50		45,751.50	8,925.64	54,677.14
HUMAN RESOURCES	23,333	8.7480	244,563.50		244,563.50	47,711.80	292,275.30
COMMUNITY HEALTH	548	0.2055	5,743.83		5,743.83	1,120.56	6,864.39
NATURAL RESOURCES	5,977	2.2409	62,647.59		62,647.59	12,221.90	74,869.49
CORRECTIONS	31,067	11.6476	325,626.99		325,626.99	63,526.45	389,153.44
PUBLIC SAFETY	6,191	2.3211	64,890.61		64,890.61	12,659.48	77,550.09
TRANSPORTATION	8,694	3.2595	91,125.67		91,125.67	17,777.67	108,903.34
TECH/ADULT ED	3,840	1.4397	40,248.74		40,248.74	7,852.11	48,100.85
VETERAN SERVICE	680	0.2549	7,127.37		7,127.37	1,390.48	8,517.85
JUVENILE JUSTICE	10,764	4.0356	112,822.25		112,822.25	22,010.45	134,832.70
SCHOOL READINESS	104	0.0390	1,090.06		1,090.06	212.66	1,302.72
INDUSTRY/TRADE	715	0.2681	7,494.22		7,494.22	1,462.05	8,956.27
BANKING AND FINANCE	43	0.0161	450.69		450.69	87.93	538.62
PUBLIC SERVICE COMM	110	0.0412	1,152.96		1,152.96	224.93	1,377.89
INSURANCE	68	0.0255	712.73		712.73	139.05	851.78
LAW DEPARTMENT	459	0.1721	4,810.97		4,810.97	938.57	5,749.54
PARDONS/PAROLEES	1,868	0.7003	19,579.34		19,579.34	3,819.72	23,399.06
GA BUREAU OF INVESTIGATION	2,388	0.8953	25,029.68		25,029.68	4,883.03	29,912.71
REVENUE	588	0.2205	6,163.09		6,163.09	1,202.35	7,365.44
SUBSEQUENT INJURY TRUST	30	0.0112	314.46		314.46	61.34	375.80
ABAC	1,337	0.5013	14,013.68		14,013.68	2,733.93	16,747.61
ALBANY STATE UNIVERSITY	5,049	1.8930	52,920.81		52,920.81	10,324.30	63,245.11



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING**

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ARMSTRONG ATLANTIC STATE UNIVERSITY	3,210	1.2035	33,645.44		33,645.44	6,563.88	40,209.32
ATLANTA METROPOLITAN COLLEGE	1,800	0.6749	18,866.59		18,866.59	3,680.68	22,547.27
AUGUSTA STATE UNIVERSITY	1,644	0.6164	17,231.49		17,231.49	3,361.69	20,593.18
CLAYTON COLLEGE & STATE UNIVERSITY	1,023	0.3835	10,722.51		10,722.51	2,091.85	12,814.36
COASTAL GA COMMUNITY COLLEGE	532	0.1995	5,576.12		5,576.12	1,087.85	6,663.97
COLUMBUS STATE UNIVERSITY	3,183	1.1934	33,362.43		33,362.43	6,508.67	39,871.10
DALTON STATE COLLEGE	218	0.0817	2,284.95		2,284.95	445.77	2,730.72
DARTON COLLEGE	2,775	1.0404	29,085.99		29,085.99	5,674.38	34,760.37
FLOYD COLLEGE	1,877	0.7037	19,673.67		19,673.67	3,838.13	23,511.80
FORT VALLEY STATE UNIVERSITY	1,380	0.5174	14,464.40		14,464.40	2,821.85	17,286.25
GA COLLEGE & STATE UNIVERSITY	2,805	1.0516	29,400.45		29,400.45	5,735.72	35,136.17
GA PERIMETER COLLEGE	566	0.2122	5,932.51		5,932.51	1,157.37	7,089.88
GEORGIA SOUTHERN UNIVERSITY	777	0.2913	8,144.07		8,144.07	1,588.83	9,732.90
GA STATE UNIVERSITY	2,161	0.8102	22,650.40		22,650.40	4,418.86	27,069.26
GORDON COLLEGE	1,984	0.7438	20,795.18		20,795.18	4,056.93	24,852.11
KENNESAW STATE UNIVERSITY	2,383	0.8934	24,977.29		24,977.29	4,872.81	29,850.10
MACON STATE COLLEGE	118	0.0442	1,236.80		1,236.80	241.29	1,478.09
MEDICAL COLLEGE OF GEORGIA	23,147	8.6782	242,613.97		242,613.97	47,331.47	289,945.44
NORTH GEORGIA COLLEGE & STATE	1,601	0.6002	16,780.80		16,780.80	3,273.76	20,054.56
SOUTH GEORGIA COLLEGE	157	0.0589	1,645.58		1,645.58	321.04	1,966.62
STATE UNIVERSITY OF WEST GA	3,687	1.3823	38,645.09		38,645.09	7,539.25	46,184.34
UNIVERSITY OF GEORGIA	33,010	12.3760	345,992.44		345,992.44	67,499.53	413,491.97
VALDOSTA STATE UNIVERSITY	702	0.2632	7,357.96		7,357.96	1,435.46	8,793.42
WAYCROSS COLLEGE	398	0.1492	4,171.60		4,171.60	813.84	4,985.44
ALL OTHER	51,945	19.4752	544,458.65		544,458.65	106,218.18	650,676.83
SubTotal	266,725	100.0000	2,795,662.90	-81,560.88	2,714,102.02	543,721.92	3,257,823.94
Direct Billed				81,560.88	81,560.88		81,560.88
TOTAL	266,725	100.0000	2,795,662.90		2,795,662.90	543,721.92	3,339,384.82



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**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING**

GA STATE COST PLAN  
2003 Version 3.0040-2

Allocation Basis: PURCHASE TRANSACTIONS BY AGENCY FOR FY 2003  
Allocation Source: AGENCY MONTHLY ACTIVITY REPORT-MATERIAL MANAGEMENT DIV



All Monetary Values Are \$ Dollars  
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**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING**

Receiving Department	Total	PROCUREMENT
COMMISSIONER, D.O.A.S.	8,626.24	8,626.24
PURCHASING	( 81,560.88)	( 81,560.88)
SECRETARY OF STATE ADMIN	9,883.21	9,883.21
AUDITS ADMINISTRATION	3,620.09	3,620.09
MERIT SYSTEM	1,979.15	1,979.15
WORKERS COMP INS	2,830.92	2,830.92
GEORGIA NET AUTH	15,006.48	15,006.48
AGRICULTURE	54,126.00	54,126.00
COMMUNITY AFFAIR	31,703.96	31,703.96
DEFENSE	63,746.16	63,746.16
EDUCATION	54,677.14	54,677.14
HUMAN RESOURCES	292,275.30	292,275.30
COMMUNITY HEALTH	6,864.39	6,864.39
NATURAL RESOURCES	74,869.49	74,869.49
CORRECTIONS	389,153.44	389,153.44
PUBLIC SAFETY	77,550.09	77,550.09
TRANSPORTATION	108,903.34	108,903.34
TECH/ADULT ED	48,100.85	48,100.85
VETERAN SERVICE	8,517.85	8,517.85
JUVENILE JUSTICE	134,832.70	134,832.70
SCHOOL READINESS	1,302.72	1,302.72
INDUSTRY/TRADE	8,956.27	8,956.27
BANKING AND FINANCE	538.62	538.62
PUBLIC SERVICE COMM	1,377.89	1,377.89
INSURANCE	851.78	851.78
LAW DEPARTMENT	5,749.54	5,749.54
PARDONS/PAROLES	23,399.06	23,399.06
GA BUREAU OF INVESTIGATION	29,912.71	29,912.71
REVENUE	7,365.44	7,365.44
SUBSEQUENT INJURY TRUST	375.80	375.80
ABAC	16,747.61	16,747.61
ALBANY STATE UNIVERSITY	63,245.11	63,245.11
ARMSTRONG ATLANTIC STATE	40,209.32	40,209.32
ATLANTA METROPOLITAN	22,547.27	22,547.27
AUGUSTA STATE UNIVERSITY	20,593.18	20,593.18

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING**

Receiving Department	Total	PROCUREMENT
CLAYTON COLLEGE & STATE	12,814.36	12,814.36
COASTAL GA COMMUNITY	6,663.97	6,663.97
COLUMBUS STATE UNIVERSITY	39,871.10	39,871.10
DALTON STATE COLLEGE	2,730.72	2,730.72
DARTON COLLEGE	34,760.37	34,760.37
FLOYD COLLEGE	23,511.80	23,511.80
FORT VALLEY STATE	17,286.25	17,286.25
GA COLLEGE & STATE	35,136.17	35,136.17
GA PERIMETER COLLEGE	7,089.88	7,089.88
GEORGIA SOUTHERN	9,732.90	9,732.90
GA STATE UNIVERSITY	27,069.26	27,069.26
GORDON COLLEGE	24,852.11	24,852.11
KENNESAW STATE UNIVERSITY	29,850.10	29,850.10
MACON STATE COLLEGE	1,478.09	1,478.09
MEDICAL COLLEGE OF	289,945.44	289,945.44
NORTH GEORGIA COLLEGE &	20,054.56	20,054.56
SOUTH GEORGIA COLLEGE	1,966.62	1,966.62
STATE UNIVERSITY OF WEST	46,184.34	46,184.34
UNIVERSITY OF GEORGIA	413,491.97	413,491.97
VALDOSTA STATE UNIVERSITY	8,793.42	8,793.42
WAYCROSS COLLEGE	4,985.44	4,985.44
ALL OTHER	650,676.83	650,676.83
Direct Billed	81,560.88	81,560.88
<b>Total</b>	<b>3,339,384.82</b>	<b>3,339,384.82</b>

**STATE OF GEORGIA**

**INTERNAL ADMINISTRATION**

**NATURE AND EXTENT OF SERVICES**

The Internal Administration is responsible for providing services in the areas of financial management, information technology, risk management accounting, risk management IT and Superior Court accounting. The costs have been allocated to the service areas based on the employees' salaries and wages charged to each area for financial management and information technology

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INTERNAL ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,807,645.99			5,807,645.99
COMMISSIONER, D.O.A.S.	159,413.77		159,413.77	
INTERNAL ADMINISTRATION		374,435.96	374,435.96	
Total Allocated Additions:	<u>159,413.77</u>	<u>374,435.96</u>	<u>533,849.73</u>	<u>533,849.73</u>
Total To Be Allocated:	<u><u>5,967,059.76</u></u>	<u><u>374,435.96</u></u>		<u><u>6,341,495.72</u></u>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INTERNAL ADMINISTRATION**

	Total	General & Admin	FINANCIAL MGMT	INFO TECH	RISK MANAGMENT ACCNTG
<b>Other Expense &amp; Cost</b>					
PERSONAL SERVICES 300	2,405,540.34	0.00	1,026,049.36	519,801.08	150,062.71
OPERATING EXPENSE 301	449,787.88	0.00	412,144.46	16,185.33	602.12
TRAVEL 302	4,264.02	0.00	3,014.56	1,104.14	0.00
EQUIPMENT 304	9,415.56	0.00	9,415.56	0.00	0.00
COMPUTER CHARGES 305	2,513,497.99	0.00	0.00	1,164,562.09	0.00
REAL ESTATE RENTALS 306	233,504.09	0.00	233,504.09	0.00	0.00
TELECOMMUNICATIONS 307	53,449.70	0.00	41,336.05	2,979.46	2,761.77
PER DIEM AND FEES 308	80,252.64	0.00	80,000.00	0.00	0.00
HEALTH PLAN REV BD 438	53,506.48	0.00	53,506.48	0.00	0.00
CONTRACTS 312	4,427.29	0.00	4,427.29	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	5,807,645.99	0.00	1,863,397.85	1,704,632.10	153,426.60
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Functional Cost	5,807,645.99	0.00	1,863,397.85	1,704,632.10	153,426.60
<b>Allocation Step 1</b>					
Inbound- All Others	159,413.77	0.00	67,995.70	34,446.92	9,944.57
Unallocated Costs	( 2,296,587.19)	0.00	0.00	0.00	( 163,371.17)
1st Allocation	3,670,472.57	0.00	1,931,393.55	1,739,079.02	0.00
<b>Allocation Step 2</b>					
Inbound- All Others	374,435.96	0.00	159,710.38	80,909.98	23,358.11
Unallocated Costs	( 133,815.60)	0.00	0.00	0.00	( 23,358.11)
2nd Allocation	240,620.36	0.00	159,710.38	80,909.98	0.00
<b>Total For 12 INTERNAL</b>					
Total Allocated	3,911,092.93	0.00	2,091,103.93	1,819,969.00	0.00



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INTERNAL ADMINISTRATION**

	RISK MANAGEMENT IT	SUPERIOR COURTS ACCTNG
<b>Other Expense &amp; Cost</b>		
PERSONAL SERVICES 300	420,337.17	289,290.02
OPERATING EXPENSE 301	19,682.27	1,173.70
TRAVEL 302	145.32	0.00
EQUIPMENT 304	0.00	0.00
COMPUTER CHARGES 305	1,348,935.90	0.00
REAL ESTATE RENTALS 306	0.00	0.00
TELECOMMUNICATIONS 307	5,114.35	1,258.07
PER DIEM AND FEES 308	0.00	252.64
HEALTH PLAN REV BD 438	0.00	0.00
CONTRACTS 312	0.00	0.00
<b>Departmental Totals</b>		
Total Expenditures	1,794,215.01	291,974.43
<b>Deductions</b>		
Total Deductions	0.00	0.00
<b>Functional Cost</b>		
	1,794,215.01	291,974.43
<b>Allocation Step 1</b>		
Inbound- All Others	27,855.50	19,171.08
Unallocated Costs	( 1,822,070.51)	( 311,145.51)
1st Allocation	0.00	0.00
<b>Allocation Step 2</b>		
Inbound- All Others	65,427.86	45,029.63
Unallocated Costs	( 65,427.86)	( 45,029.63)
2nd Allocation	0.00	0.00
<b>Total For 12 INTERNAL</b>		
Total Allocated	0.00	0.00



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INTERNAL ADMINISTRATION**

Activity - FINANCIAL MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
STATEWIDE BUSINESS SERVICES	165,301.19	1.1507	22,225.18		22,225.18		22,225.18
RISK MANAGEMENT ADMINISTRATION	312,245.60	2.1737	41,982.26		41,982.26		41,982.26
SUPPORT SERVICES ADMINISTRATION	212,090.87	1.4765	28,516.20		28,516.20		28,516.20
MAIL/COURIER ADMINISTRATION	104,301.60	0.7261	14,023.64		14,023.64		14,023.64
MOTOR VEHICLE ADMINISTRATION	129,775.28	0.9034	17,448.63		17,448.63		17,448.63
OFFICE OF ADMIN HEARINGS	3,830,280.88	26.6641	514,991.60		514,991.60		514,991.60
SPACE MANAGEMENT	337,470.18	2.3493	45,373.78		45,373.78		45,373.78
PURCHASING	2,080,547.76	14.4836	279,735.26		279,735.26		279,735.26
INTERNAL ADMINISTRATION	1,465,402.09	10.2013	197,027.27		197,027.27		197,027.27
STATE PROPERTIES	505,944.78	3.5221	68,025.65		68,025.65	14,108.33	82,133.98
TREASURY	1,633,555.62	11.3719	219,635.97		219,635.97	45,551.90	265,187.87
PROPERTY INSUR	63,462.16	0.4418	8,532.66		8,532.66	1,769.65	10,302.31
LIAB/TORT INSUR	95,606.80	0.6656	12,854.58		12,854.58	2,666.01	15,520.59
WORKERS COMP INS	995,775.61	6.9320	133,884.72		133,884.72	27,767.33	161,652.05
SMALL/MINORITY	654,156.69	4.5539	87,953.13		87,953.13	18,241.24	106,194.37
CENTRAL SUPPLY	54,544.45	0.3797	7,333.66		7,333.66	1,520.98	8,854.64
SUR PROP STATE	690,831.20	4.8092	92,884.12		92,884.12	19,263.92	112,148.04
SUR PROP FEDERAL	107,275.69	0.7468	14,423.51		14,423.51	2,991.40	17,414.91
MAIL SERVICES	138,592.92	0.9648	18,634.20		18,634.20	3,864.68	22,498.88
COURIER SERVICES	235,009.92	1.6360	31,597.71		31,597.71	6,553.28	38,150.99
POST OFFICE	170,879.08	1.1896	22,975.16		22,975.16	4,764.98	27,740.14
VEHICLE RENTALS	309,419.68	2.1540	41,602.31		41,602.31	8,628.21	50,230.52
VEHICLE LEASING	25,646.89	0.1785	3,448.29		3,448.29	715.17	4,163.46
CONTRACTS MAINT	46,091.13	0.3209	6,197.07		6,197.07	1,285.26	7,482.33
PETROL OPERATION	647.00	0.0045	86.99		86.99	18.04	105.03
SubTotal	14,364,855.07	100.0000	1,931,393.55		1,931,393.55	159,710.38	2,091,103.93
TOTAL	14,364,855.07	100.0000	1,931,393.55		1,931,393.55	159,710.38	2,091,103.93

Allocation Basis: FY 2003 SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN

Allocation Source: FY 2003 ACCOUNTING RECORDS



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INTERNAL ADMINISTRATION**

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
STATEWIDE BUSINESS SERVICES	165,301.19	1.1507	20,012.16		20,012.16		20,012.16
RISK MANAGEMENT ADMINISTRATION	312,245.60	2.1737	37,801.96		37,801.96		37,801.96
SUPPORT SERVICES ADMINISTRATION	212,090.87	1.4765	25,676.75		25,676.75		25,676.75
MAIL/COURIER ADMINISTRATION	104,301.60	0.7261	12,627.26		12,627.26		12,627.26
MOTOR VEHICLE ADMINISTRATION	129,775.28	0.9034	15,711.22		15,711.22		15,711.22
OFFICE OF ADMIN HEARINGS	3,830,280.88	26.6641	463,712.36		463,712.36		463,712.36
SPACE MANAGEMENT	337,470.18	2.3493	40,855.78		40,855.78		40,855.78
PURCHASING	2,080,547.76	14.4836	251,881.20		251,881.20		251,881.20
INTERNAL ADMINISTRATION	1,465,402.09	10.2013	177,408.69		177,408.69		177,408.69
STATE PROPERTIES	505,944.78	3.5221	61,252.14		61,252.14	7,147.34	68,399.48
TREASURY	1,633,555.62	11.3719	197,766.17		197,766.17	23,076.82	220,842.99
PROPERTY INSUR	63,462.16	0.4418	7,683.04		7,683.04	896.51	8,579.55
LIAB/TORT INSUR	95,606.80	0.6656	11,574.61		11,574.61	1,350.61	12,925.22
WORKERS COMP INS	995,775.61	6.9320	120,553.43		120,553.43	14,067.05	134,620.48
SMALL/MINORITY	654,156.69	4.5539	79,195.38		79,195.38	9,241.09	88,436.47
CENTRAL SUPPLY	54,544.45	0.3797	6,603.42		6,603.42	770.53	7,373.95
SUR PROP STATE	690,831.20	4.8092	83,635.37		83,635.37	9,759.18	93,394.55
SUR PROP FEDERAL	107,275.69	0.7468	12,987.32		12,987.32	1,515.45	14,502.77
MAIL SERVICES	138,592.92	0.9648	16,778.74		16,778.74	1,957.86	18,736.60
COURIER SERVICES	235,009.92	1.6360	28,451.44		28,451.44	3,319.92	31,771.36
POST OFFICE	170,879.08	1.1896	20,687.46		20,687.46	2,413.96	23,101.42
VEHICLE RENTALS	309,419.68	2.1540	37,459.85		37,459.85	4,371.09	41,830.94
VEHICLE LEASING	25,646.89	0.1785	3,104.93		3,104.93	362.31	3,467.24
CONTRACTS MAINT	46,091.13	0.3209	5,580.01		5,580.01	651.12	6,231.13
PETROL OPERATION	647.00	0.0045	78.33		78.33	9.14	87.47
SubTotal	14,364,855.07	100.0000	1,739,079.02		1,739,079.02	80,909.98	1,819,989.00
TOTAL	14,364,855.07	100.0000	1,739,079.02		1,739,079.02	80,909.98	1,819,989.00

Allocation Basis: FY 2003 SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN

Allocation Source: FY 2003 ACCOUNTING RECORDS



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department INTERNAL ADMINISTRATION**

Receiving Department	Total	FINANCIAL MGMT	INFO TECH
STATEWIDE BUSINESS	42,237.34	22,225.18	20,012.16
RISK MANAGEMENT	79,784.22	41,982.26	37,801.96
SUPPORT SERVICES	54,192.95	28,516.20	25,676.75
MAIL/COURIER	26,650.90	14,023.64	12,627.26
MOTOR VEHICLE	33,159.85	17,448.63	15,711.22
OFFICE OF ADMIN HEARINGS	978,703.96	514,991.60	463,712.36
SPACE MANAGEMENT	86,229.56	45,373.78	40,855.78
PURCHASING	531,616.46	279,735.26	251,881.20
INTERNAL ADMINISTRATION	374,435.96	197,027.27	177,408.69
STATE PROPERTIES	150,533.46	82,133.98	68,399.48
TREASURY	486,030.86	265,187.87	220,842.99
PROPERTY INSUR	18,881.86	10,302.31	8,579.55
LIAB/TORT INSUR	28,445.81	15,520.59	12,925.22
WORKERS COMP INS	296,272.53	161,652.05	134,620.48
SMALL/MINORITY	194,630.84	106,194.37	88,436.47
CENTRAL SUPPLY	16,228.59	8,854.64	7,373.95
SUR PROP STATE	205,542.59	112,148.04	93,394.55
SUR PROP FEDERAL	31,917.68	17,414.91	14,502.77
MAIL SERVICES	41,235.48	22,498.88	18,736.60
COURIER SERVICES	69,922.35	38,150.99	31,771.36
POST OFFICE	50,841.56	27,740.14	23,101.42
VEHICLE RENTALS	92,061.46	50,230.52	41,830.94
VEHICLE LEASING	7,630.70	4,163.46	3,467.24
CONTRACTS MAINT	13,713.46	7,482.33	6,231.13
PETROL OPERATION	192.50	105.03	87.47
Direct Billed	0.00	0.00	0.00
<b>Total</b>	<b>3,911,092.93</b>	<b>2,091,103.93</b>	<b>1,819,989.00</b>



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

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

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

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SECRETARY OF STATE ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,168,502.39			5,168,502.39
EQUIP USE ALLOW/DEPRECIATION	10,277.48		10,277.48	
OFFICE OF ADMIN HEARINGS	86,795.79	3,121.44	89,917.23	
SPACE MANAGEMENT	28,893.68	7,006.96	35,900.64	
PURCHASING	8,269.85	1,613.36	9,883.21	
SECRETARY OF STATE ARCHIVES		325,231.11	325,231.11	
PLANNING/BUDGET SVCS		1,196.28	1,196.28	
PERFORMANCE/FINANCIAL AUDITS		30,436.07	30,436.07	
Total Allocated Additions:	134,236.80	368,605.22	502,842.02	502,842.02
Total To Be Allocated:	5,302,739.19	368,605.22		5,671,344.41



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SECRETARY OF STATE ADMIN**

	Total	General & Admin	SEC OF ST ADMIN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	4,034,183.04	0.00	4,034,183.04
<b>Other Expense &amp; Cost</b>			
REGULAR OPERATING	668,436.63	0.00	668,436.63
TRAVEL	34,632.67	0.00	34,632.67
BUILDING RENT	177,376.17	0.00	177,376.17
PER DIEM AND FEES	67,443.15	0.00	67,443.15
CONTRACTS	62,718.07	0.00	62,718.07
TELECOMMUNICATIONS	123,712.66	0.00	123,712.66
<b>Departmental Totals</b>			
Total Expenditures	5,168,502.39	0.00	5,168,502.39
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Functional Cost</b>			
Functional Cost	5,168,502.39	0.00	5,168,502.39
<b>Allocation Step 1</b>			
Inbound- All Others	134,236.80	0.00	134,236.80
1st Allocation	5,302,739.19	0.00	5,302,739.19
<b>Allocation Step 2</b>			
Inbound- All Others	368,605.22	0.00	368,605.22
2nd Allocation	368,605.22	0.00	368,605.22
<b>Total For 13 SECRETARY OF STATE</b>			
Total Allocated	5,671,344.41	0.00	5,671,344.41



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECRETARY OF STATE ADMIN**

Activity - SEC OF ST ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SECRETARY OF STATE ARCHIVES	2,590,919.80	15.3368	813,268.22		813,268.22	56,532.09	869,800.31
SEC OF ST OTHER	14,302,611.33	84.6632	4,489,470.97		4,489,470.97	312,073.13	4,801,544.10
SubTotal	16,893,531.13	100.0000	5,302,739.19		5,302,739.19	368,605.22	5,671,344.41
TOTAL	16,893,531.13	100.0000	5,302,739.19		5,302,739.19	368,605.22	5,671,344.41

Allocation Basis: PERSONAL SERVICES COSTS FOR SECTIONS SUPERVISED

Allocation Source: FY 2002 ACCOUNTING RECORDS



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department SECRETARY OF STATE ADMIN**

Receiving Department	Total	SEC OF ST ADMIN
SECRETARY OF STATE	869,800.31	869,800.31
SEC OF ST OTHER	4,801,544.10	4,801,544.10
Direct Billed	0.00	0.00
<b>Total</b>	<b>5,671,344.41</b>	<b>5,671,344.41</b>



**STATE OF GEORGIA**

**ARCHIVES AND OTHER**

**NATURE AND EXTENT OF SERVICES**

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

Allocation of Cost Basis: Records management and storage is directly funded through appropriations made by the State Legislature. The actual audited costs are allocated to State agencies using each agency's volume in cubic feet of records stored for all State agencies. The cubic feet of records stored was taken from information prepared by Archives and Records Division and represented the holdings at the end of fiscal year ended June 30, 2003. There were no changes made to this information.

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

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SECRETARY OF STATE ARCHIVES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,266,601.86			6,266,601.86
EQUIP USE ALLOW/DEPRECIATION	99,001.04		99,001.04	
SECRETARY OF STATE ADMIN	813,268.22	56,532.09	869,800.31	
Total Allocated Additions:	<u>912,269.26</u>	<u>56,532.09</u>	<u>968,801.35</u>	<u>968,801.35</u>
Total To Be Allocated:	<u><u>7,178,871.12</u></u>	<u><u>56,532.09</u></u>		<u><u>7,235,403.21</u></u>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SECRETARY OF STATE ARCHIVES**

	Total	General & Admin	STATE RECORDS	ARCHIVES OTHER
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	2,590,919.80	0.00	245,885.95	2,345,033.85
<b>Other Expense &amp; Cost</b>				
REGULAR OPERATING	724,355.49	0.00	14,765.18	709,590.31
TRAVEL	6,156.11	0.00	0.00	6,156.11
BUILDING RENT	2,573,205.51	0.00	727,574.09	1,845,631.42
PER DIEM AND FEES	1,938.00	0.00	0.00	1,938.00
ALLOW EDP COSTS	78,750.91	0.00	0.00	78,750.91
TELECOMMUNICATIONS	75,732.04	0.00	11,164.68	64,567.36
CAPITAL OUTLAY	100.00	0.00	0.00	100.00
CONTRACTS	215,444.00	0.00	0.00	215,444.00
<b>Departmental Totals</b>				
Total Expenditures	6,266,601.86	0.00	999,389.90	5,267,211.96
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	6,266,601.86	0.00	999,389.90	5,267,211.96
<b>Allocation Step 1</b>				
Inbound- All Others	912,269.26	0.00	86,577.05	825,692.21
1st Allocation	7,178,871.12	0.00	1,085,966.95	6,092,904.17
<b>Allocation Step 2</b>				
Inbound- All Others	56,532.09	0.00	5,365.06	51,167.03
2nd Allocation	56,532.09	0.00	5,365.06	51,167.03
<b>Total For 14 SECRETARY OF STATE</b>				
Total Allocated	7,235,403.21	0.00	1,091,332.01	6,144,071.20



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECRETARY OF STATE ARCHIVES**

Activity - STATE RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMMISSIONER, D.O.A.S.	241.00	0.2328	2,527.67		2,527.67		2,527.67
SECRETARY OF STATE ADMIN	31,009.00	29.9484	325,231.11		325,231.11		325,231.11
AUDITS ADMINISTRATION	1,395.00	1.3473	14,631.15		14,631.15	103.53	14,734.68
MERIT SYSTEM	632.00	0.6104	6,628.59		6,628.59	46.90	6,675.49
TREASURY	195.00	0.1883	2,045.21		2,045.21	14.47	2,059.68
WORKERS COMP INS	3.00	0.0029	31.46		31.46	0.22	31.68
AGRICULTURE	426.00	0.4114	4,468.00		4,468.00	31.62	4,499.62
COMMUNITY AFFAIR	241.00	0.2328	2,527.67		2,527.67	17.89	2,545.56
DEFENSE	1,506.00	1.4545	15,795.35		15,795.35	111.77	15,907.12
EDUCATION	2,387.00	2.3054	25,035.52		25,035.52	177.15	25,212.67
HUMAN RESOURCES	13,844.50	13.3710	145,204.99		145,204.99	1,027.47	146,232.46
LABOR	271.00	0.2617	2,842.32		2,842.32	20.11	2,862.43
COMMUNITY HEALTH	158.00	0.1526	1,657.15		1,657.15	11.73	1,668.88
NATURAL RESOURCES	3,118.00	3.0114	32,702.45		32,702.45	231.40	32,933.85
CORRECTIONS	2,195.00	2.1199	23,021.77		23,021.77	162.90	23,184.67
PUBLIC SAFETY	1,364.00	1.3174	14,306.02		14,306.02	101.23	14,407.25
TRANSPORTATION	3,100.00	2.9940	32,513.67		32,513.67	230.07	32,743.74
BD OF REGENTS	1,797.50	1.7360	18,852.68		18,852.68	133.40	18,986.08
TECH/ADULT ED	1.00	0.0010	10.49		10.49	0.07	10.56
VETERAN SERVICE	1,979.00	1.9113	20,756.30		20,756.30	146.87	20,903.17
TEACHER RETIREMENT	11.00	0.0106	115.37		115.37	0.82	116.19
EMPLOYEE RETIRE	241.00	0.2328	2,527.67		2,527.67	17.89	2,545.56
INDUSTRY/TRADE	277.00	0.2675	2,905.25		2,905.25	20.56	2,925.81
CORRECTIONAL INDUSTRIES	5.00	0.0048	52.44		52.44	0.37	52.81
BANKING AND FINANCE	505.00	0.4877	5,296.58		5,296.58	37.48	5,334.06
PUBLIC SERVICE COMM	788.00	0.7611	8,264.76		8,264.76	58.48	8,323.24
INSURANCE	2,747.00	2.6531	28,811.30		28,811.30	203.87	29,015.17
STUDENT FINANCE	565.00	0.5457	5,925.88		5,925.88	41.93	5,967.81
LAW DEPARTMENT	714.00	0.6896	7,488.63		7,488.63	52.99	7,541.62
PARDONS/PAROLES	94.00	0.0908	985.90		985.90	6.98	992.88
REVENUE	5,113.00	4.9381	53,626.57		53,626.57	379.46	54,006.03
ALL OTHER	26,618.00	25.7077	279,177.03		279,177.03	1,975.43	281,152.46



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECRETARY OF STATE ARCHIVES**

Activity - STATE RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SubTotal	103,541.00	100.0000	1,085,966.95		1,085,966.95	5,365.06	1,091,332.01
<b>TOTAL</b>	<b>103,541.00</b>	<b>100.0000</b>	<b>1,085,966.95</b>		<b>1,085,966.95</b>	<b>5,365.06</b>	<b>1,091,332.01</b>

Allocation Basis: CUBIC FEET OF RECORDS IN STORAGE

Allocation Source: SECRETARY OF STATE



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECRETARY OF STATE ARCHIVES**

Activity - ARCHIVES OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SEC OF ST OTHER	100	100.0000	6,092,904.17		6,092,904.17	51,167.03	6,144,071.20
SubTotal	100	100.0000	6,092,904.17		6,092,904.17	51,167.03	6,144,071.20
TOTAL	100	100.0000	6,092,904.17		6,092,904.17	51,167.03	6,144,071.20

Allocation Basis: DIRECT ALLOCATION TO SECRETARY OF STATE OTHER

Allocation Source: SECRETARY OF STATE



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department SECRETARY OF STATE ARCHIVES**

Receiving Department	Total	STATE RECORDS	ARCHIVES OTHER
COMMISSIONER, D.O.A.S.	2,527.67	2,527.67	0.00
SECRETARY OF STATE ADMIN	325,231.11	325,231.11	0.00
AUDITS ADMINISTRATION	14,734.68	14,734.68	0.00
MERIT SYSTEM	6,675.49	6,675.49	0.00
TREASURY	2,059.68	2,059.68	0.00
WORKERS COMP INS	31.68	31.68	0.00
SEC OF ST OTHER	6,144,071.20	0.00	6,144,071.20
AGRICULTURE	4,499.62	4,499.62	0.00
COMMUNITY AFFAIR	2,545.56	2,545.56	0.00
DEFENSE	15,907.12	15,907.12	0.00
EDUCATION	25,212.67	25,212.67	0.00
HUMAN RESOURCES	146,232.46	146,232.46	0.00
LABOR	2,862.43	2,862.43	0.00
COMMUNITY HEALTH	1,668.88	1,668.88	0.00
NATURAL RESOURCES	32,933.85	32,933.85	0.00
CORRECTIONS	23,184.67	23,184.67	0.00
PUBLIC SAFETY	14,407.25	14,407.25	0.00
TRANSPORTATION	32,743.74	32,743.74	0.00
BD OF REGENTS	18,986.08	18,986.08	0.00
TECH/ADULT ED	10.56	10.56	0.00
VETERAN SERVICE	20,903.17	20,903.17	0.00
TEACHER RETIREMENT	116.19	116.19	0.00
EMPLOYEE RETIRE	2,545.56	2,545.56	0.00
INDUSTRY/TRADE	2,925.81	2,925.81	0.00
CORRECTIONAL INDUSTRIES	52.81	52.81	0.00
BANKING AND FINANCE	5,334.06	5,334.06	0.00
PUBLIC SERVICE COMM	8,323.24	8,323.24	0.00
INSURANCE	29,015.17	29,015.17	0.00
STUDENT FINANCE	5,967.81	5,967.81	0.00
LAW DEPARTMENT	7,541.62	7,541.62	0.00
PARDONS/PAROLE	992.88	992.88	0.00
REVENUE	54,006.03	54,006.03	0.00
ALL OTHER	281,152.46	281,152.46	0.00



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department SECRETARY OF STATE ARCHIVES**

Receiving Department	Total	STATE RECORDS	ARCHIVES OTHER
Direct Billed	0.00	0.00	0.00
Total	<u>7,235,403.21</u>	<u>1,091,332.01</u>	<u>6,144,071.20</u>



**STATE OF GEORGIA**

**OPB ADMINISTRATION**

**NATURE AND EXTENT OF SERVICES**

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

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

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PLANNING/BUDGET ADMN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,469,778.03			5,469,778.03
PER DIEM AND FEES 308	( 201,871.35)			
CONTRACTS 312	( 3,084,799.17)			
Total Deductions:	( 3,286,670.52)			( 3,286,670.52)
EQUIP USE ALLOW/DEPRECIATION	40,404.10		40,404.10	
SPACE MANAGEMENT	5,546.12	1,344.98	6,891.10	
Total Allocated Additions:	45,950.22	1,344.98	47,295.20	47,295.20
Total To Be Allocated:	<u>2,229,057.73</u>	<u>1,344.98</u>		<u>2,230,402.71</u>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PLANNING/BUDGET ADMIN**

	Total	General & Admin	OPB ADMIN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
<b>Other Expense &amp; Cost</b>			
PERSONAL SERVICES 300	1,536,101.63	0.00	1,536,101.63
OPERATING EXPENSE 301	210,176.14	0.00	210,176.14
TRAVEL 302	8,106.32	0.00	8,106.32
EQUIPMENT 304	4,150.00	0.00	4,150.00
COMPUTER CHARGES 305	18,314.32	0.00	18,314.32
REAL ESTATE RENTALS 306	341,608.54	0.00	341,608.54
TELECOMMUNICATIONS 307	64,650.56	0.00	64,650.56
PER DIEM AND FEES 308	201,871.35	201,871.35	0.00
CONTRACTS 312	3,084,799.17	3,084,799.17	0.00
<b>Departmental Totals</b>			
Total Expenditures	5,469,778.03	3,286,670.52	2,183,107.51
<b>Deductions</b>			
Total Deductions	( 3,286,670.52)	( 3,286,670.52)	0.00
<b>Functional Cost</b>			
Functional Cost	2,183,107.51	0.00	2,183,107.51
<b>Allocation Step 1</b>			
Inbound- All Others	45,950.22	0.00	45,950.22
1st Allocation	2,229,057.73	0.00	2,229,057.73
<b>Allocation Step 2</b>			
Inbound- All Others	1,344.98	0.00	1,344.98
2nd Allocation	1,344.98	0.00	1,344.98
<b>Total For 15 PLANNING/BUDGET</b>			
Total Allocated	2,230,402.71	0.00	2,230,402.71



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PLANNING/BUDGET ADMN**

Activity - OPB ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OPB OTHER	100	100.0000	2,229,057.73		2,229,057.73	1,344.98	2,230,402.71
SubTotal	100	100.0000	2,229,057.73		2,229,057.73	1,344.98	2,230,402.71
TOTAL	100	100.0000	2,229,057.73		2,229,057.73	1,344.98	2,230,402.71

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

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PLANNING/BUDGET ADMN**

Receiving Department	Total	OPB ADMIN
OPB OTHER	2,230,402.71	2,230,402.71
Direct Billed	0.00	0.00
<b>Total</b>	<b>2,230,402.71</b>	<b>2,230,402.71</b>



**STATE OF GEORGIA**

**OPB OTHER**

**NATURE AND EXTENT OF SERVICES**

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

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

The Management Review costs were allocated to agencies based on the number of man-hours expended on projects. This information was taken from a "Program Evaluation and Management Services Division Time Summary" as prepared by Management Review. The Planning and Budget costs were allocated based on the departmental cost as identified in the "Budget Report for Fiscal Year 2003.

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PLANNING/BUDGET SVCS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,382,329.17			3,382,329.17
EQUIP USE ALLOW/DEPRECIATION	13,745.13		13,745.13	
Total Allocated Additions:	<u>13,745.13</u>		<u>13,745.13</u>	13,745.13
Total To Be Allocated:	<u><u>3,396,074.30</u></u>	<u><u>0.00</u></u>		<u><u>3,396,074.30</u></u>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PLANNING/BUDGET SVCS**

	Total	General & Admin	PLAN/BUDG ALLOW	PLAN/BUDG UNALL	OTHER COSTS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
<b>Other Expense &amp; Cost</b>					
PERSONAL SERVICES 300	3,365,031.98	0.00	905,498.12	1,145,924.89	1,313,608.97
TRAVEL 302	17,297.19	0.00	4,654.67	5,889.69	6,752.83
<b>Departmental Totals</b>					
Total Expenditures	3,382,329.17	0.00	910,152.79	1,151,814.58	1,320,361.80
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Functional Cost	3,382,329.17	0.00	910,152.79	1,151,814.58	1,320,361.80
<b>Allocation Step 1</b>					
Inbound- All Others	13,745.13	0.00	3,698.68	4,680.75	5,365.70
1st Allocation	3,396,074.30	0.00	913,851.47	1,156,495.33	1,325,727.50
<b>Allocation Step 2</b>					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
<b>Total For 16 PLANNING/BUDGET</b>					
Total Allocated	3,396,074.30	0.00	913,851.47	1,156,495.33	1,325,727.50



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PLANNING/BUDGET SVCS**

Activity - PLAN/BUDG ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMMISSIONER, D.O.A.S.	71,591	0.2407	2,199.86		2,199.86		2,199.86
SECRETARY OF STATE ADMIN	38,931	0.1309	1,196.28		1,196.28		1,196.28
AUDITS ADMINISTRATION	28,835	0.0970	886.05		886.05		886.05
WORKERS COMP INS	12,483	0.0420	383.58		383.58		383.58
GEORGIA NET AUTH	225,221	0.7573	6,920.63		6,920.63		6,920.63
GA BLDG AUTHORITY	47,864	0.1609	1,470.77		1,470.77		1,470.77
MERIT SYSTEM OPN	15,280	0.0514	469.53		469.53		469.53
AGRICULTURE	64,192	0.2158	1,972.50		1,972.50		1,972.50
COMMUNITY AFFAIR	221,977	0.7464	6,820.95		6,820.95		6,820.95
DEFENSE	36,652	0.1232	1,126.25		1,126.25		1,126.25
EDUCATION	7,019,165	23.6019	215,686.31		215,686.31		215,686.31
HUMAN RESOURCES	2,941,176	9.8897	90,377.05		90,377.05		90,377.05
LABOR	379,958	1.2776	11,675.42		11,675.42		11,675.42
COMMUNITY HEALTH	8,106,971	27.2598	249,112.65		249,112.65		249,112.65
NATURAL RESOURCES	287,496	0.9667	8,834.24		8,834.24		8,834.24
CORRECTIONS	968,064	3.2551	29,746.86		29,746.86		29,746.86
PUBLIC SAFETY	126,820	0.4264	3,896.95		3,896.95		3,896.95
TRANSPORTATION	2,035,308	6.8437	62,541.35		62,541.35		62,541.35
BD OF REGENTS	3,658,255	12.3009	112,411.59		112,411.59		112,411.59
TECH/ADULT ED	435,527	1.4645	13,382.96		13,382.96		13,382.96
VETERAN SERVICE	33,106	0.1113	1,017.29		1,017.29		1,017.29
JUVENILE JUSTICE	306,659	1.0311	9,423.08		9,423.08		9,423.08
TEACHER RETIREMENT	22,522	0.0757	692.06		692.06		692.06
EMPLOYEE RETIRE	9,479	0.0319	291.27		291.27		291.27
SCHOOL READINESS	317,516	1.0676	9,756.70		9,756.70		9,756.70
INDUSTRY/TRADE	62,524	0.2102	1,921.25		1,921.25		1,921.25
BANKING AND FINANCE	10,871	0.0366	334.05		334.05		334.05
PUBLIC SERVICE COMM	8,617	0.0290	264.79		264.79		264.79
INSURANCE	16,514	0.0555	507.44		507.44		507.44
LAW DEPARTMENT	45,320	0.1524	1,392.60		1,392.60		1,392.60
PARDONS/PAROLE	51,449	0.1730	1,580.94		1,580.94		1,580.94
GA BUREAU OF INVESTIGATION	142,603	0.4795	4,381.94		4,381.94		4,381.94



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PLANNING/BUDGET SVCS**

Activity - PLAN/BUDG ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
REVENUE	362,294	1.2182	11,132.64		11,132.64		11,132.64
ALL OTHER	1,628,590	5.4761	50,043.64		50,043.64		50,043.64
SubTotal	29,739,830	100.0000	913,851.47		913,851.47		913,851.47
TOTAL	29,739,830	100.0000	913,851.47		913,851.47		913,851.47

Allocation Basis: DEPARTMENTAL COST \$(000'S) FOR FY 2002

Allocation Source: BUDGET REPORT FOR FISCAL YEAR 2002



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PLANNING/BUDGET SVCS**

Activity - PLAN/BUDG UNALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OPB OTHER	100	100.0000	1,156,495.33		1,156,495.33		1,156,495.33
SubTotal	100	100.0000	1,156,495.33		1,156,495.33		1,156,495.33
TOTAL	100	100.0000	1,156,495.33		1,156,495.33		1,156,495.33

Allocation Basis: DIRECT ALLOCATION TO OPB OTHER

Allocation Source: OFFICE OF PLANNING AND BUDGET

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PLANNING/BUDGET SVCS**

Activity - OTHER COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OPB OTHER	100	100.0000	1,325,727.50		1,325,727.50		1,325,727.50
SubTotal	100	100.0000	1,325,727.50		1,325,727.50		1,325,727.50
TOTAL	100	100.0000	1,325,727.50		1,325,727.50		1,325,727.50

Allocation Basis: DIRECT ALLOCATION TO OPB OTHER

Allocation Source: OFFICE OF PLANNING AND BUDGET

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PLANNING/BUDGET SVCS**

Receiving Department	Total	PLAN/BUDG ALLOW	PLAN/BUDG UNALL	OTHER COSTS
COMMISSIONER, D.O.A.S.	2,199.86	2,199.86	0.00	0.00
SECRETARY OF STATE ADMIN	1,196.28	1,196.28	0.00	0.00
AUDITS ADMINISTRATION	886.05	886.05	0.00	0.00
WORKERS COMP INS	383.58	383.58	0.00	0.00
GEORGIA NET AUTH	6,920.63	6,920.63	0.00	0.00
GA BLDG AUTHORITY	1,470.77	1,470.77	0.00	0.00
MERIT SYSTEM OPN	469.53	469.53	0.00	0.00
OPB OTHER	2,482,222.83	0.00	1,156,495.33	1,325,727.50
AGRICULTURE	1,972.50	1,972.50	0.00	0.00
COMMUNITY AFFAIR	6,820.95	6,820.95	0.00	0.00
DEFENSE	1,126.25	1,126.25	0.00	0.00
EDUCATION	215,686.31	215,686.31	0.00	0.00
HUMAN RESOURCES	90,377.05	90,377.05	0.00	0.00
LABOR	11,675.42	11,675.42	0.00	0.00
COMMUNITY HEALTH	249,112.65	249,112.65	0.00	0.00
NATURAL RESOURCES	8,834.24	8,834.24	0.00	0.00
CORRECTIONS	29,746.86	29,746.86	0.00	0.00
PUBLIC SAFETY	3,896.95	3,896.95	0.00	0.00
TRANSPORTATION	62,541.35	62,541.35	0.00	0.00
BD OF REGENTS	112,411.59	112,411.59	0.00	0.00
TECH/ADULT ED	13,382.96	13,382.96	0.00	0.00
VETERAN SERVICE	1,017.29	1,017.29	0.00	0.00
JUVENILE JUSTICE	9,423.08	9,423.08	0.00	0.00
TEACHER RETIREMENT	692.06	692.06	0.00	0.00
EMPLOYEE RETIRE	291.27	291.27	0.00	0.00
SCHOOL READINESS	9,756.70	9,756.70	0.00	0.00
INDUSTRY/TRADE	1,921.25	1,921.25	0.00	0.00
BANKING AND FINANCE	334.05	334.05	0.00	0.00
PUBLIC SERVICE COMM	264.79	264.79	0.00	0.00
INSURANCE	507.44	507.44	0.00	0.00
LAW DEPARTMENT	1,392.60	1,392.60	0.00	0.00
PARDONS/PAROLEES	1,580.94	1,580.94	0.00	0.00
GA BUREAU OF INVESTIGATION	4,381.94	4,381.94	0.00	0.00
REVENUE	11,132.64	11,132.64	0.00	0.00
ALL OTHER	50,043.64	50,043.64	0.00	0.00



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PLANNING/BUDGET SVCS**

Receiving Department	Total	PLAN/BUDG ALLOW	PLAN/BUDG UNALL	OTHER COSTS
Direct Billed	0.00	0.00	0.00	0.00
<b>Total</b>	<b>3,396,074.30</b>	<b>913,851.47</b>	<b>1,156,495.33</b>	<b>1,325,727.50</b>



**STATE OF GEORGIA**

**AUDITS ADMINISTRATION**

**NATURE AND EXTENT OF SERVICES**

In this schedule, we have included the costs of administration for the Department of Audits. The annual report does not identify costs for the various divisions therefore we obtained a divisional breakdown from the Audit Department. We are submitting both the audit report and divisional costs as support for this plan.

The administration costs were allocated to the various divisions within the Department based on the salary cost of each division.

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AUDITS ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,924,663.71			5,924,663.71
EQUIP USE ALLOW/DEPRECIATION	121,831.12		121,831.12	
SPACE MANAGEMENT	8,357.56	2,026.78	10,384.34	
PURCHASING	3,029.13	590.96	3,620.09	
SECRETARY OF STATE ARCHIVES	14,631.15	103.53	14,734.68	
PLANNING/BUDGET SVCS	886.05		886.05	
Total Allocated Additions:	148,735.01	2,721.27	151,456.28	151,456.28
DEPRECIATION EXPENSE	356,398.91			
Total Departmental Cost Adjustments:	356,398.91			356,398.91
<b>Total To Be Allocated:</b>	<b>6,429,797.63</b>	<b>2,721.27</b>		<b>6,432,518.90</b>

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AUDITS ADMINISTRATION**

	Total	General & Admin	AUDIT ADMIN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	2,220,194.91	0.00	2,220,194.91
FRINGE BENEFITS	0.00	0.00	0.00
<b>Other Expense &amp; Cost</b>			
REGULAR OPERATING	548,721.58	0.00	548,721.58
TRAVEL	22,300.35	0.00	22,300.35
BUILDING RENTAL	637,557.97	0.00	637,557.97
PER DIEM AND FEES	197,200.07	0.00	197,200.07
ALLOWABLE IT COSTS	1,979,576.61	0.00	1,979,576.61
TELECOMMUNICATIONS	149,044.22	0.00	149,044.22
EQUIPMENT	170,068.00	0.00	170,068.00
<b>Departmental Totals</b>			
Total Expenditures	5,924,663.71	0.00	5,924,663.71
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Cost Adjustments</b>			
DEPRECIATION EXPENSE	356,398.91	0.00	356,398.91
<b>Functional Cost</b>			
Functional Cost	6,281,062.62	0.00	6,281,062.62
<b>Allocation Step 1</b>			
Inbound- All Others	148,735.01	0.00	148,735.01
1st Allocation	6,429,797.63	0.00	6,429,797.63
<b>Allocation Step 2</b>			
Inbound- All Others	2,721.27	0.00	2,721.27
2nd Allocation	2,721.27	0.00	2,721.27
<b>Total For 17 AUDITS</b>			
Total Allocated	6,432,518.90	0.00	6,432,518.90



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AUDITS ADMINISTRATION**

Activity - AUDIT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PERFORMANCE/FINANCIAL AUDITS	100	100.0000	6,429,797.63		6,429,797.63	2,721.27	6,432,518.90
SubTotal	100	100.0000	6,429,797.63		6,429,797.63	2,721.27	6,432,518.90
TOTAL	100	100.0000	6,429,797.63		6,429,797.63	2,721.27	6,432,518.90

Allocation Basis: DIRECT ALLOCATION TO PERFORMANCE/FINANCIAL AUDITS

Allocation Source: DEPARTMENT OF AUDITS



STATE OF GEORGIA  
STATEWIDE COST ALLOCATION PLAN  
Schedule .5 - Allocation Summary  
For Department AUDITS ADMINISTRATION

Receiving Department	Total	AUDIT ADMIN
PERFORMANCE/FINANCIAL	6,432,518.90	6,432,518.90
Direct Billed	0.00	0.00
Total	<u>6,432,518.90</u>	<u>6,432,518.90</u>



**STATE OF GEORGIA**

**PERFORMANCE / FINANCIAL AUDITS**

**NATURE AND EXTENT OF SERVICES**

In this schedule, we have included all the divisions of the Department of Audit with the exception of the administration division. The Financial Audit Division is responsible for performing financial audits of all State agencies and for auditing the agencies' conformance with Federal regulations. We have allocated the Division's costs between billed for audit effort related to a review of the federal grants and contracts. The division's unbilled costs were then allocated to the agencies based on the audit hours expended at each agency. This information was taken from a listing with audit hours for fiscal year 2003. The information was supplied by the Department of Audits and we made no changes to the information.

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PERFORMANCE/FINANCIAL AUDITS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,017,445.48			24,017,445.48
EQUIP USE ALLOW/DEPRECIATION	185,797.30		185,797.30	
AUDITS ADMINISTRATION	6,429,797.63	2,721.27	6,432,518.90	
Total Allocated Additions:	<u>6,615,594.93</u>	<u>2,721.27</u>	<u>6,618,316.20</u>	6,618,316.20
Total To Be Allocated:	<u><u>30,633,040.41</u></u>	<u><u>2,721.27</u></u>		<u><u>30,635,761.68</u></u>



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PERFORMANCE/FINANCIAL AUDITS**

	Total	General & Admin	UNBILLED AUDITS	BILLED AUDITS	MEDICAID AUDITS
<b>Other Expense &amp; Cost</b>					
PERSONAL SERVICES 300	22,399,114.39	0.00	5,504,101.78	2,187,488.19	2,189,103.60
OPERATING EXPENSE 301	303,975.99	0.00	70,290.39	27,935.42	27,269.91
TRAVEL 302	343,963.85	0.00	35,396.44	14,067.56	66,043.47
REAL ESTATE RENTALS 306	473,929.38	0.00	0.00	0.00	105,117.84
PER DIEM AND FEES 308	11,655.47	0.00	0.00	0.00	4,174.43
COMPUTER CHARGES 305	248,050.19	0.00	135,552.70	53,872.54	23,993.34
TELECOMMUNICATIONS 307	212,296.21	0.00	27,402.54	10,890.56	27,200.91
EQUIPMENT	24,460.00	0.00	0.00	0.00	5,526.74
<b>Departmental Totals</b>					
Total Expenditures	24,017,445.48	0.00	5,772,743.85	2,294,254.27	2,448,430.24
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Functional Cost	24,017,445.48	0.00	5,772,743.85	2,294,254.27	2,448,430.24
<b>Allocation Step 1</b>					
Inbound- All Others	6,615,594.93	0.00	1,625,640.48	646,076.22	646,553.34
1st Allocation	30,633,040.41	0.00	7,398,384.33	2,940,330.49	3,094,983.58
<b>Allocation Step 2</b>					
Inbound- All Others	2,721.27	0.00	668.69	265.76	265.95
2nd Allocation	2,721.27	0.00	668.69	265.76	265.95
<b>Total For 18</b>					
Total Allocated	30,635,761.68	0.00	7,399,053.02	2,940,596.25	3,095,249.53



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PERFORMANCE/FINANCIAL AUDITS**

	EDUCATION AUDITS	OTHER AUDITS
<b>Other Expense &amp; Cost</b>		
PERSONAL SERVICES 300	8,316,111.06	4,202,309.76
OPERATING EXPENSE 301	106,117.12	72,363.15
TRAVEL 302	115,075.80	113,380.58
REAL ESTATE RENTALS 306	241,316.33	127,495.21
PER DIEM AND FEES 308	0.00	7,481.04
COMPUTER CHARGES 305	5,530.60	29,101.01
TELECOMMUNICATIONS 307	110,894.68	35,907.52
EQUIPMENT	12,230.00	6,703.26
<b>Departmental Totals</b>		
Total Expenditures	8,907,275.59	4,594,741.53
<b>Deductions</b>		
Total Deductions	0.00	0.00
<b>Functional Cost</b>		
Functional Cost	8,907,275.59	4,594,741.53
<b>Allocation Step 1</b>		
Inbound- All Others	2,456,169.62	1,241,155.27
1st Allocation	11,363,445.21	5,835,896.80
<b>Allocation Step 2</b>		
Inbound- All Others	1,010.33	510.54
2nd Allocation	1,010.33	510.54
<b>Total For 18</b>		
Total Allocated	11,364,455.54	5,836,407.34



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERFORMANCE/FINANCIAL AUDITS**

Activity - UNBILLED AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMMISSIONER, D.O.A.S.	2,540.00	5.1986	384,614.85		384,614.85		384,614.85
SECRETARY OF STATE ADMIN	201.00	0.4114	30,436.07		30,436.07		30,436.07
TREASURY	2,612.00	5.3460	395,517.33		395,517.33	37.87	395,555.20
WORKERS COMP INS	134.50	0.2753	20,366.42		20,366.42	1.95	20,368.37
INFO TECHNOLOGY	255.50	0.5229	38,688.59		38,688.59	3.70	38,692.29
GA BLDG AUTHORITY	20.00	0.0409	3,028.45		3,028.45	0.29	3,028.74
MERIT SYSTEM OPN	296.00	0.6058	44,821.26		44,821.26	4.29	44,825.55
AGRICULTURE	222.00	0.4544	33,615.96		33,615.96	3.22	33,619.18
COMMUNITY AFFAIR	61.00	0.1248	9,236.81		9,236.81	0.88	9,237.69
DEFENSE	26.00	0.0532	3,936.98		3,936.98	0.38	3,937.36
EDUCATION	6,306.75	12.9081	954,988.04		954,988.04	91.45	955,079.49
HUMAN RESOURCES	4,717.50	9.6553	714,338.79		714,338.79	68.40	714,407.19
LABOR	575.50	1.1779	87,144.02		87,144.02	8.34	87,152.36
COMMUNITY HEALTH	2,537.25	5.1930	384,198.39		384,198.39	36.79	384,235.18
NATURAL RESOURCES	3,937.25	8.0584	596,190.88		596,190.88	57.09	596,247.97
CORRECTIONS	643.00	1.3160	97,365.11		97,365.11	9.32	97,374.43
PUBLIC SAFETY	5,553.50	11.3664	840,928.55		840,928.55	80.52	841,009.07
TRANSPORTATION	954.00	1.9526	144,457.67		144,457.67	13.83	144,471.50
BD OF REGENTS	1,876.50	3.8406	284,145.53		284,145.53	27.21	284,172.74
VETERAN SERVICE	15.00	0.0307	2,271.38		2,271.38	0.22	2,271.60
JUVENILE JUSTICE	550.50	1.1267	83,358.48		83,358.48	7.98	83,366.46
INDUSTRY/TRADE	343.50	0.7030	52,013.82		52,013.82	4.98	52,018.80
CORRECTIONAL INDUSTRIES	214.00	0.4380	32,404.55		32,404.55	3.10	32,407.65
WORLD CONGRESS	1,810.50	3.7056	274,151.64		274,151.64	26.25	274,177.89
BANKING AND FINANCE	124.50	0.2548	18,852.19		18,852.19	1.81	18,854.00
INSURANCE	8.00	0.0164	1,211.41		1,211.41	0.12	1,211.53
STUDENT FINANCE	430.50	0.8811	65,187.68		65,187.68	6.24	65,193.92
LAW DEPARTMENT	239.00	0.4892	36,190.16		36,190.16	3.47	36,193.63
PARDONS/PAROLE	7.00	0.0143	1,059.97		1,059.97	0.10	1,060.07
GA BUREAU OF INVESTIGATION	15.00	0.0307	2,271.38		2,271.38	0.22	2,271.60
REVENUE	2,111.00	4.3206	319,654.30		319,654.30	30.61	319,684.91
SUBSEQUENT INJURY TRUST	176.00	0.3602	26,650.46		26,650.46	2.55	26,653.01

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERFORMANCE/FINANCIAL AUDITS**

Activity - UNBILLED AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	9,345.25	19.1271	1,415,087.21		1,415,087.21	135.51	1,415,222.72
SubTotal	48,859.00	100.0000	7,398,384.33		7,398,384.33	668.69	7,399,053.02
TOTAL	48,859.00	100.0000	7,398,384.33		7,398,384.33	668.69	7,399,053.02

Allocation Basis: UNBILLED AUDIT HOURS BY DEPARTMENT  
 Allocation Source: DEPARTMENT OF AUDIT TIME RECORDS



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERFORMANCE/FINANCIAL AUDITS**

Activity - BILLED AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AUDIT BILLED SVC	100	100.0000	2,940,330.49		2,940,330.49	265.76	2,940,596.25
SubTotal	100	100.0000	2,940,330.49		2,940,330.49	265.76	2,940,596.25
TOTAL	100	100.0000	2,940,330.49		2,940,330.49	265.76	2,940,596.25

Allocation Basis: DIRECT ALLOCATION TO BILLED AUDITS

Allocation Source: DEPARTMENT OF AUDITS

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERFORMANCE/FINANCIAL AUDITS**

Activity - MEDICAID AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MEDICAID AUDIT	136,378.50	100.0000	3,094,983.58		3,094,983.58	265.95	3,095,249.53
SubTotal	136,378.50	100.0000	3,094,983.58		3,094,983.58	265.95	3,095,249.53
TOTAL	136,378.50	100.0000	3,094,983.58		3,094,983.58	265.95	3,095,249.53

Allocation Basis: UNBILLED MEDICAID AUDITS HOURS

Allocation Source: DEPARTMENT OF AUDITS



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERFORMANCE/FINANCIAL AUDITS**

Activity - OTHER AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OTHER AUDITS	10,077.25	100.0000	5,835,896.80		5,835,896.80	510.54	5,836,407.34
SubTotal	10,077.25	100.0000	5,835,896.80		5,835,896.80	510.54	5,836,407.34
TOTAL	10,077.25	100.0000	5,835,896.80		5,835,896.80	510.54	5,836,407.34

Allocation Basis: UNBILLED OTHER AUDIT HOURS

Allocation Source: DEPARTMENT OF AUDITS



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERFORMANCE/FINANCIAL AUDITS**

Activity - EDUCATION AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EDUCATION	103,244.10	97.7731	11,110,393.56		11,110,393.56	987.83	11,111,381.39
TECH/ADULT ED	2,351.50	2.2269	253,051.65		253,051.65	22.50	253,074.15
SubTotal	105,595.60	100.0000	11,363,445.21		11,363,445.21	1,010.33	11,364,455.54
TOTAL	105,595.60	100.0000	11,363,445.21		11,363,445.21	1,010.33	11,364,455.54

Allocation Basis: UNBILLED AUDIT HOURS FOR EDUCATION AUDITS

Allocation Source: STATE AUDITS



**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PERFORMANCE/FINANCIAL AUDITS**

Receiving Department	Total	UNBILLED AUDITS	BILLED AUDITS	MEDICAID AUDITS	EDUCATION AUDITS	OTHER AUDITS
COMMISSIONER, D.O.A.S.	384,614.85	384,614.85	0.00	0.00	0.00	0.00
SECRETARY OF STATE ADMIN	30,436.07	30,436.07	0.00	0.00	0.00	0.00
TREASURY	395,555.20	395,555.20	0.00	0.00	0.00	0.00
WORKERS COMP INS	20,368.37	20,368.37	0.00	0.00	0.00	0.00
INFO TECHNOLOGY	38,692.29	38,692.29	0.00	0.00	0.00	0.00
GA BLDG AUTHORITY	3,028.74	3,028.74	0.00	0.00	0.00	0.00
MERIT SYSTEM OPN	44,825.55	44,825.55	0.00	0.00	0.00	0.00
AUDIT BILLED SVC	2,940,596.25	0.00	2,940,596.25	0.00	0.00	0.00
MEDICAID AUDIT	3,095,249.53	0.00	0.00	3,095,249.53	0.00	0.00
OTHER AUDITS	5,836,407.34	0.00	0.00	0.00	0.00	5,836,407.34
AGRICULTURE	33,619.18	33,619.18	0.00	0.00	0.00	0.00
COMMUNITY AFFAIR	9,237.69	9,237.69	0.00	0.00	0.00	0.00
DEFENSE	3,937.36	3,937.36	0.00	0.00	0.00	0.00
EDUCATION	12,066,460.88	955,079.49	0.00	0.00	11,111,381.39	0.00
HUMAN RESOURCES	714,407.19	714,407.19	0.00	0.00	0.00	0.00
LABOR	87,152.36	87,152.36	0.00	0.00	0.00	0.00
COMMUNITY HEALTH	384,235.18	384,235.18	0.00	0.00	0.00	0.00
NATURAL RESOURCES	596,247.97	596,247.97	0.00	0.00	0.00	0.00
CORRECTIONS	97,374.43	97,374.43	0.00	0.00	0.00	0.00
PUBLIC SAFETY	841,009.07	841,009.07	0.00	0.00	0.00	0.00
TRANSPORTATION	144,471.50	144,471.50	0.00	0.00	0.00	0.00
BD OF REGENTS	284,172.74	284,172.74	0.00	0.00	0.00	0.00
TECH/ADULT ED	253,074.15	0.00	0.00	0.00	253,074.15	0.00
VETERAN SERVICE	2,271.60	2,271.60	0.00	0.00	0.00	0.00
JUVENILE JUSTICE	83,366.46	83,366.46	0.00	0.00	0.00	0.00
INDUSTRY/TRADE	52,018.80	52,018.80	0.00	0.00	0.00	0.00
CORRECTIONAL INDUSTRIES	32,407.65	32,407.65	0.00	0.00	0.00	0.00
WORLD CONGRESS	274,177.89	274,177.89	0.00	0.00	0.00	0.00
BANKING AND FINANCE	18,854.00	18,854.00	0.00	0.00	0.00	0.00
INSURANCE	1,211.53	1,211.53	0.00	0.00	0.00	0.00
STUDENT FINANCE	65,193.92	65,193.92	0.00	0.00	0.00	0.00
LAW DEPARTMENT	36,193.63	36,193.63	0.00	0.00	0.00	0.00
PARDONS/PAROLE	1,060.07	1,060.07	0.00	0.00	0.00	0.00
GA BUREAU OF INVESTIGATION	2,271.60	2,271.60	0.00	0.00	0.00	0.00
REVENUE	319,684.91	319,684.91	0.00	0.00	0.00	0.00

**STATE OF GEORGIA**  
**STATEWIDE COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PERFORMANCE/FINANCIAL AUDITS**

Receiving Department	Total	UNBILLED AUDITS	BILLED AUDITS	MEDICAID AUDITS	EDUCATION AUDITS	OTHER AUDITS
SUBSEQUENT INJURY TRUST	26,653.01	26,653.01	0.00	0.00	0.00	0.00
ALL OTHER	1,415,222.72	1,415,222.72	0.00	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>30,635,761.68</b>	<b>7,399,053.02</b>	<b>2,940,596.25</b>	<b>3,095,249.53</b>	<b>11,364,455.54</b>	<b>5,836,407.34</b>



## **APPENDIX ~ SECTION II**

### **Services Furnished And Billed To Other Departments**

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

**State of Georgia**

***FY2003 ACTUAL COSTS ~ Fiscal Year Ended June 30, 2003***

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# **STATEWIDE COST ALLOCATION PLAN (OMB A-87)**

## **State of Georgia**

**FY2003 Actual Costs ~ Fiscal Year Ended June 30, 2003**

### **Appendix ~ Section II**

**Services Furnished And Billed To Other Departments**

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Exhibit A ~ Fixed Costs

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Calculation of Fixed Costs FY2005 (Tables 1-6)

# SECTION 1

## Summary

# STATE OF GEORGIA

## STATEWIDE COST ALLOCATION PLAN

### Services Furnished And Billed To Other Departments For Fiscal Year Ended June 30, 2003

This document contains an identification of the State of Georgia's billed services that were in effect in fiscal year 2003. 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 2003. Although we have used the heading of "Internal Service/Special Revenue Funds" for some of the services, the services do not operate as true internal service funds in that they are unable to carry over an operating balance to the next year. Any funds remaining in the account at June 30 are returned to the State's General Fund.

#### **BILLED SERVICES**

- I. Internal Service/Special Revenue Funds
  - A. Georgia Building Authority
  - B. Merit System Operations
  - C. Georgia Technology Authority
  - D. Department of Administrative Services
    1. Rapid Copy
    2. Central Supply
    3. Motor Vehicle Rentals
    4. Motor Vehicle Petroleum
    5. Motor Vehicle Maintenance
    6. Courier Service
    7. Mail Service
    8. Federal Surplus Property
  - 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 2003 costs for each of the billed services identified as "Internal Service/Special Revenue Funds." Schedule B identifies the total billings to each State department for the services provided during the year. We have not included any information on the Self-Insurance funds in this document. Information will be provided if requested by the federal cognizant agency. The remainder of this document is a description of the services provided by each of the billed services, the basis of the billing methodology, and 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. Per square foot rental is established primarily on comparable commercial rental market data. The principal factors in establishing 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 were a flat \$9.80 for all office and storage space.

\* 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	\$50,476,483
Less Unallowable Costs	0
	<u>\$50,476,483</u>
Non-operating Expense	743,727
Building Use Allowance	3,040,705
Other	331,399
Depreciation	9,307,607
Allowable Expenditures	<u>\$63,899,921</u>
Revenues:	
Buildings	\$36,268,365
Sales	4,166,040
Parking	2,350,887
Van Pool	317,526
Interest	236,863
Other Income	5,801,935
	<u>\$49,141,616</u>
FY2003 Results of Operation--Underbilling	<14,758,305>
Fund Balance @ 6/30/02 (Underbilling)	<\$17,045,224>
Fund Balance @ 6/30/03 (Underbilling)	<u>&lt;\$31,803,529&gt;</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	\$15,741,035
Less Unallowable Costs	3,001,699
	<hr/>
	\$12,739,336
Depreciation	180,762
Statewide Costs	284,280
	<hr/>
Allowable Expenditures	\$13,204,378
Less: Revenues	
Billings	15,444,961
Other Revenues	45,929
	<hr/>
FY2003 Results of Operation-Overbilling	\$2,286,512

## GEORGIA TECHNOLOGY

### Description of Central Services

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

### Billing Methodology

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

### Financial Operating Results - 2002

Description	Amount
Schedule A Cost per financial statements	\$196,654,881
Less Unallowable Costs	1,094,108
	<hr/>
	\$195,560,773
Statewide Costs	766,502
Depreciation	16,188,931
	<hr/>
Allowable Expenditures	\$212,516,206
Less: Revenues	
Billings	218,943,726
Other (Interest & Federal Intergov.)	1,337,330
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FY2002 Results of Operation-Overbilling	7,765,352
	<hr/>
Fund Balance @ 6/30/01 (Underbilling)	\$64,011,748
Fund Balance @ 6/30/02 (Underbilling)	\$56,246,396
	<hr/> <hr/>

Financial Operating Results - 2003

Description	Amount
Schedule A Cost per financial statements	\$196,765,626
Less Unallowable Costs	7,716,828
	<u>\$189,048,798</u>
Statewide Costs	177,523
Depreciation	17,566,333
Allowable Expenditures	<u>\$206,792,654</u>
Less: Revenues	
Billings	207,891,043
Other (Interest & Federal Intergov.)	866,664
FY2003 Results of Operation-Overbilling	<u>1,965,053</u>
Fund Balance @ 6/30/02 (Underbilling)	56,246,396
Fund Balance @ 6/30/03 (Underbilling)	<u><u>\$54,281,343</u></u>

## RAPID COPY

### Description of Services

Rapid Copy Services, offered through Xerox, provides document reproduction options for state government offices located in metropolitan Atlanta. A variety of specialty services are provided to help meet the printing needs of the state government.

## CENTRAL SUPPLY

### Description of Services

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

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

The Central Supply section has an inventory of approximately 850 items available to all state agencies, universities and local governments throughout the State. Local governments comprise approximately 30% of total sales. The supply items and the current price structure are identified in a catalog that is put together on an annual basis and made available to all potential customers. The catalog prices are fixed for the year with the exception of paper products which are identified as being subject to the cost fluctuations in the paper market.

### Billing Methodology

The billing rate methodology for Central Supply items is direct cost for the item plus a mark-up to cover operating costs. Central Supply basically uses two mark-up percentages for the various items in their inventory. The mark-up on most items is 10%. However, paper products, which comprise about 25% to 27% of total sales, are marked up 20% to 25%. The rationale for the higher mark-up for paper products is the cost instability of paper, the higher percentage of warehouse space occupied by paper products, and the fact that handling paper products is more labor intensive.

Financial Operating Results

Description	Amount
Schedule A Cost per financial statements	\$2,671,021
Less Unallowable Costs	0
	<hr/>
	\$2,671,021
Statewide Costs	44,513
	<hr/>
Allowable Expenditures	\$2,715,534
Less: Revenues	
Billings	\$2,868,496
FY2003 Results of Operation-Overbilling	<hr/>
	\$152,962

## MOTOR VEHICLE RENTALS

### Description of Services

Vehicle Rentals Operations is the section of Motor Vehicle Services within the General 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 General 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.

Financial Operating Results

Description	Amount
Schedule A Cost per financial statements	\$813,482
Less Unallowable Costs	254,031
	<hr/>
	\$559,451
Statewide Costs	220,645
	<hr/>
Allowable Expenditures	\$780,096
Less: Revenues	
Billings	964,326
	<hr/>
FY2003 Results of Operation-Overbilling	\$184,230
	<hr/>

## MOTOR VEHICLES PETROLEUM

### Description of Services

The Motor Vehicle section of the General Services Division operates a fuel station for State owned vehicles. The fuel is available for General 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	\$142,205
Less Unallowable Costs	0
	<hr/>
	\$142,205
Statewide Costs	1,747
Allowable Expenditures	<hr/>
	\$143,952
Less: Revenues	
Billings	0
FY2003 Results of Operation-Underbilling	<hr/>
	<\$143,952>

## MOTOR VEHICLE MAINTENANCE

### Description of Services

The Motor Vehicle section of the General 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	\$1,991,515
Less Unallowable Costs	0
	<hr/>
	\$1,991,515
Statewide Costs	37,109
Allowable Expenditures	<hr/>
	\$2,028,624
Less: Revenues	
Billings	\$2,016,846
FY2003 Results of Operation-Underbilling	<hr/> <hr/>
	<\$11,778>

## COURIER SERVICES

### 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	\$278,861
Less Unallowable Costs	0
	<hr/>
	\$278,861
Statewide Costs	156,706
Allowable Expenditures	<hr/>
	\$435,567
Less: Revenues	
Billings	\$439,703
FY2003 Results of Operation-Overbilling	<hr/> <hr/>
	\$4,136

## 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 primarily through two sources. First of all, the section receives a General Fund appropriation for the cost of providing interoffice mail services in the Capitol area. The second source of funding is funds recovered through a postage mark-up. The mark-up is the result of dividing the projected non-postage costs (less the General Fund appropriation) 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 and taking into consideration the hourly rate used by Courier Services and the market competition. These additional services represent only a small fraction of the section's revenues.

### Financial Operating Results

Description	Amount
Schedule A Cost per financial statements	\$603,461
Less Unallowable Costs	0
	<hr/>
	\$603,461
Statewide Costs	96,182
	<hr/>
Allowable Expenditures	\$699,643
Less: Revenues	
Billings	\$489,095
	<hr/>
FY2003 Results of Operation-Underbilling	<\$210,548>
	<hr/> <hr/>

## FEDERAL SURPLUS PROPERTY

### Description of Services

The Department of Administrative Services was delegated the Authority in amended Georgia Code 40-1902, to establish and operate an agency for distributing federal surplus properties. The federal properties are made available under the provisions of the Federal Property and Administrative Services act and may be transferred to organizations, institutions or agencies determined to be eligible under the Act. Some of the organizations identified as being eligible are State departments and agencies, municipal and county governments, colleges, non-profit and tax exempt organizations, etc.

### Billing Methodology

The federal surplus property program receives no appropriated funds and must be a self sustaining program. The Act provides for the assessment of a handling charge to provide necessary operating funds and the maintenance of at least the average of at least three year's operating expense in a separate fund. The handling charge may range from zero to 35% of the original cost of the property to the Federal government and typically averages about 10%. The handling charge is based on the following factors:

- 1) Original acquisition cost to the Federal government.
- 2) Condition of the property.
- 3) Costs incurred in screening, shipping, etc.

Financial Operating Results

Description	Amount
Schedule A Cost per financial statements	\$352,234
Less Unallowable Costs	0
	<hr/>
	\$352,234
Statewide Costs	73,786
	<hr/>
Allowable Expenditures	\$426,020
Less: Revenues	
Billings	\$361,379
	<hr/>
FY2003 Results of Operation-Underbilling	<\$64,641>
	<hr/> <hr/>

## DEPARTMENT OF AUDIT – BILLED SERVICES

### Description of Services

The Department of Audit is responsible for performing financial audits of all State agencies and for auditing the agencies' conformance with Federal regulations. The Department has the following divisions:

- 1) Administration.
- 2) Financial Audit.
- 3) Performance Audit.
- 4) Sales Ratio.
- 5) Medicaid/Local Government.
- 6) Professional Practice.
- 7) EDP Technical Assistance.

### 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.

Financial Operating Results

<u>Description</u>	<u>Amount</u>
Schedule A Cost per financial statements	\$4,742,685
Less Unallowable Costs	0
	<u>\$4,742,685</u>
Statewide Costs	6,035,846
Allowable Expenditures	<u>\$10,778,531</u>
Less: Revenues	
Billings	<u>\$3,315,856</u>
FY2003 Results of Operation-Underbilling	<\$7,462,675>
Fund Balance @ 6/30/02 (Underbilling)	<u>&lt;\$32,736,196&gt;</u>
Fund Balance @ 6/30/02 (Underbilling)	<u><u>&lt;\$40,198,871&gt;</u></u>

## **SECTION 2**

### **Exhibit A ~ Fixed Costs**

**EXHIBIT A**  
**STATE OF GEORGIA**  
**GEORGIA STATEWIDE COST ALLOCATION PLAN**  
**SCHEDULE OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2005**

<b>Department</b>	<b>Administrative Hearings - Table 1</b>	<b>Space Management - Table 2</b>	<b>Purchasing - Table 3</b>	<b>Sec of State Archives - Table 4</b>	<b>Planning &amp; Budget - Table 5</b>	<b>Audits - Table 6</b>	<b>Adjustment From Schedule D</b>	<b>Fixed Costs for Fiscal 2005</b>
Agriculture	\$ 1,312	\$ 16,741	\$ 74,986	\$ 8,471	\$ 812	\$ (27,938)	\$ (665)	\$ 73,719
Community Affairs	-	-	34,471	(3,292)	(1,283)	(187,108)	(1,212)	(158,424)
Community Health	(265,219)	17,884	8,417	1,669	160,119	696,314	(702)	618,482
Corrections	-	15,385	520,354	13	10,443	46,047	(17,110)	575,132
Defense	-	-	82,579	21,594	(47)	(91,691)	(200)	12,235
Education	228,940	18,436	76,921	28,623	75,763	15,386,495	(17,255)	15,797,923
Employee Retirement	-	-	-	1,272	(28)	-	(735)	509
Human Resources	2,235,149	131,425	349,256	166,985	90,377	888,911	(80,036)	3,782,067
Juvenile Justice	975	6,833	155,021	-	3,362	121,501	(4,276)	283,416
Labor	75,535	2,462	-	(6,608)	(131,828)	143,233	(37,271)	45,523
Natural Resources	235,332	23,167	104,655	59,209	3,405	877,920	1,033	1,304,721
Public Safety	(1,931,442)	465	94,437	21,729	(150)	1,339,345	(608)	(476,224)
Regents	-	12,012	-	37,713	17,956	493,055	(3,555)	557,181
School Readiness	3,586	-	1,956	(38)	3,599	(1,214)	-	7,889
Teacher Retirement	-	-	-	167	587	-	(647)	107
Tech/Adult Education	1,358	5,169	(243,969)	(43)	4,333	477,140	(6,809)	237,180
Transportation	(128,901)	28,802	147,834	44,918	32,950	282,835	(5,242)	403,196
Veterans Services	-	1,979	12,643	38,165	355	2,272	791	56,205
All Other	6,599,958	275,327	2,643,128	7,738,292	5,021,763	12,626,231	(8,505)	34,896,194
<b>TOTALS</b>	<b>\$ 7,056,583</b>	<b>\$ 556,087</b>	<b>\$ 4,062,689</b>	<b>\$ 8,158,839</b>	<b>\$ 5,292,488</b>	<b>\$ 33,073,348</b>	<b>\$ (183,002)</b>	<b>\$ 58,017,032</b>

## **SECTION 3**

### Schedules

- A ~ Expenditures by Department
- B ~ Billings by Department
- C ~ Billings as Percentage
- D ~ Billing Adjustments

**SCHEDULE A  
STATE OF GEORGIA  
SECTION II EXPENDITURES BY DEPARTMENT  
FYE JUNE 30, 2003**

Account Type	Department of Administrative Services										Department of Audits	
	MeritSystem	Vehicle Rental	Vehicle Maintenance	Petroleum Operations	Mail Services	Central Supply	Courier Service	Georgia Technology	Federal Surplus Property	Georgia Building Authority	Billed Audits	Medicaid Audits
Personal Services	\$ 8,628,443	\$ 309,420	\$ 46,091	\$ 647	\$ 138,593	\$ 54,544	\$ 235,010	\$ 54,128,501	\$ 107,276	\$ 15,943,080	\$ 2,187,488	\$ 2,189,104
Regular Operating Expenses	4,110,893	196,515	1,943,244	788	12,572	158,370	35,208	134,109,101	223,763	34,533,403	27,935	27,270
Travel	-	2,708	1,680	-	-	268	319	-	5,841	-	14,068	66,043
Motor Vehicle Purchases	-	254,031	-	-	-	-	-	-	-	-	-	-
Equipment	-	2,785	-	-	-	-	-	-	-	-	-	5,527
Real Estate Rentals	-	-	500	-	313	-	18	-	-	-	-	105,118
Per Diem and Fees	-	33,016	-	-	-	-	-	-	-	-	-	4,174
Computer Charges	-	3,420	-	-	-	360	-	-	-	-	53,873	23,993
Telecommunications	-	7,195	-	-	1,484	-	8,306	-	329	-	10,891	27,201
Materials for Resale	-	4,393	-	140,770	450,500	2,457,479	-	-	15,025	-	-	-
Contracts	-	-	-	-	-	-	-	-	-	-	-	-
Rents and Maint Expense	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	3,001,699	-	-	-	-	-	-	7,716,828	-	-	-	-
Year 2000 Project	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 15,741,035</b>	<b>\$ 813,482</b>	<b>\$ 1,991,515</b>	<b>\$ 142,205</b>	<b>\$ 603,461</b>	<b>\$ 2,671,021</b>	<b>\$ 278,861</b>	<b>\$ 195,954,430</b>	<b>\$ 352,234</b>	<b>\$ 50,476,483</b>	<b>\$ 2,294,255</b>	<b>\$ 2,448,430</b>
Less Unallowable Costs	\$ 3,001,699	\$ 254,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,716,828	\$ -	\$ -	\$ -	\$ -
Statewide Costs:	\$ 284,280	\$ 220,645	\$ 37,109	\$ 1,747	\$ 96,182	\$ 44,513	\$ 156,706	\$ 177,523	\$ 73,786		\$ 2,940,596	\$ 3,095,250
Building Use										\$ 3,040,705		
Other										\$ 331,399		
Other Expense										\$ 743,727		
Depreciation	\$ 180,762								\$ 17,566,333	\$ 9,307,607		
Interest Exp & Loss on Sale								\$ 811,196				
<b>Allowable Expenditures</b>	<b>\$ 13,204,378</b>	<b>\$ 780,096</b>	<b>\$ 2,028,624</b>	<b>\$ 143,952</b>	<b>\$ 699,643</b>	<b>\$ 2,715,534</b>	<b>\$ 435,567</b>	<b>\$ 206,792,654</b>	<b>\$ 426,020</b>	<b>\$ 63,899,921</b>	<b>\$ 5,234,851</b>	<b>\$ 5,543,680</b>
Other Revenue	\$ 45,929							\$ 866,664		\$ 10,204,838		
<b>Total Billings</b>	<b>\$ 15,444,961</b>	<b>\$ 964,326</b>	<b>\$ 2,016,846</b>	<b>\$ -</b>	<b>\$ 489,095</b>	<b>\$ 2,868,496</b>	<b>\$ 439,703</b>	<b>\$ 208,757,707</b>	<b>\$ 361,379</b>	<b>\$ 38,936,778</b>	<b>\$ 1,497,453</b>	<b>\$ 1,818,403</b>
<b>Variance Over/(Under)</b>	<b>\$ 2,286,512</b>	<b>\$ 184,230</b>	<b>\$ (11,778)</b>	<b>\$ (143,952)</b>	<b>\$ (210,549)</b>	<b>\$ 152,963</b>	<b>\$ 4,137</b>	<b>\$ 1,965,053</b>	<b>\$ (64,641)</b>	<b>\$ (14,758,305)</b>	<b>\$ (3,737,398)</b>	<b>\$ (3,725,277)</b>

**SCHEDULE B  
STATE OF GEORGIA  
SECTION II BILLINGS BY DEPARTMENT  
FYE JUNE 30, 2003**

Department	Department of Administrative Services										Georgia Building Authority	Department of Audit	
	Merit System	Central Supply	Courier Service	Mail Service	Vehicle Rental Operations	Vehicle Maintenance Operations	Vehicle Petroleum Operations	Georgia Technology1	Federal Surplus Property	Billed Audits		Medicaid Audits	
Administrative Services	\$ 50,274	\$ 11,122	\$ 44,755	\$ 158,453	\$ 17,545	\$ 157,162	\$ -	\$ -	\$ -	1	\$ 1,016,616	\$ 4,427	\$ -
Agriculture	129,066	12,195	1,512	-	-	-	-	-	-	-	1,171,319	2,746	-
Audits	-	18,155	1,512	-	-	-	-	-	-	-	821,736	-	-
Community Affairs	62,181	21,169	4,872	-	195	-	-	-	-	-	-	17,329	-
Community Health	75,411	46,784	14,834	12,790	19,496	25,849	-	-	-	-	1,785,571	-	1,818,403
Corrections	2,343,474	307,250	6,925	-	3,457	-	-	-	-	-	971,575	1,064	-
Defense	65,856	2,451	-	-	353	-	-	-	-	-	166	17,785	-
Education	105,987	24,641	6,319	3,064	91,200	38,177	-	-	-	-	1,273,934	851,464	-
Employees Retirement	7,938	62	9,690	-	3,353	-	-	-	-	-	-	-	-
Georgia Building Authority	-	-	1,746	-	-	-	-	-	-	-	-	-	-
Georgia Technology Auth	-	150,549	23,866	32,885	9,919	263,281	-	-	-	-	3,242,430	42	-
Human Resources	3,590,034	74,406	21,274	156	399,837	77,273	-	-	-	-	6,203,297	188,018	-
Juvenile Justice	621,075	35,647	5,196	-	13,854	54,956	-	-	-	-	487,932	2,365	-
Labor	574,770	104,554	42,453	-	165,056	40,547	-	-	-	-	124,694	164,389	-
Ment System	-	684	3,605	-	16,091	-	-	-	-	-	466,929	-	-
Natural Resources	327,810	30,126	45,145	4,028	2,546	311,060	-	-	-	-	1,710,867	13,366	-
Office of Planning / Budget	70,413	13,335	3,523	-	1,404	16,222	-	-	-	-	345,164	-	-
Public Safety	249,312	11,822	4,817	158	-	-	-	-	-	-	63,797	4,775	-
Regents	-	-	6,325	-	18,381	2,714	-	-	-	-	1,029,755	3,202	-
School Readiness	12,495	-	-	-	-	-	-	-	-	-	64	-	-
Secretary of State	62,622	14,470	4,813	-	5,677	111,526	-	-	-	-	2,421,888	28	-
Teacher Retirement	19,551	-	9,755	-	2,904	-	-	-	-	-	-	-	-
Technical / Adult Education	515,970	12,315	7,534	-	31,908	2,525	-	-	-	-	-	54,735	-
Transportation	888,027	98,305	-	-	-	-	-	-	-	-	1,818,959	74,973	-
Veterans	19,698	1,798	-	1,969	-	6,750	-	-	-	-	122,902	3,855	-
All Other	5,652,997	1,876,626	169,242	275,591	161,149	908,805	-	-	-	361,378	13,857,181	92,890	-
<b>Total</b>	<b>\$ 15,444,961</b>	<b>\$ 2,868,496</b>	<b>\$ 439,703</b>	<b>\$ 489,095</b>	<b>\$ 964,326</b>	<b>\$ 2,016,846</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>361,379</b>	<b>\$ 38,936,778</b>	<b>\$ 1,497,453</b>	<b>\$ 1,818,403</b>

**SCHEDULE C  
STATE OF GEORGIA  
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT AS PERCENTAGE OF TOTAL BILLINGS  
FYE JUNE 30, 2003**

Department	Merit System	Department of Administrative Services								Georgia Building Authority	Department of Audit	
		Central Supply	Courier Service	Mail Service	Vehicle Rental Operations	Vehicle Maintenance Operations	Vehicle Petroleum Operations	Georgia Technology Authority	Federal Surplus Property		Billed Audits	Medicaid Audits
Administrative Services	0.33%	0.39%	10.18%	32.40%	1.82%	7.79%	0.00%	0.00%	0.00%	2.61%	0.30%	0.00%
Agriculture	0.84%	0.43%	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.01%	0.18%	0.00%
Audits	0.43%	0.63%	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.11%	0.00%	0.00%
Community Affairs	0.00%	0.74%	1.11%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	1.16%	0.00%
Community Health	0.40%	1.63%	3.37%	2.62%	2.02%	1.28%	0.00%	0.00%	0.00%	4.59%	0.00%	100.00%
Corrections	0.49%	10.71%	1.57%	0.00%	0.36%	0.00%	0.00%	0.00%	0.00%	2.50%	0.07%	0.00%
Defense	15.17%	0.09%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	1.19%	0.00%
Education	0.69%	0.86%	1.44%	0.63%	9.46%	1.89%	0.00%	0.00%	0.00%	3.27%	56.86%	0.00%
Employees Retirement	0.05%	0.00%	2.20%	0.00%	0.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Georgia Building Authority	0.00%	0.00%	0.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Georgia Technology Auth	0.00%	5.25%	5.43%	6.72%	1.03%	13.05%	0.00%	0.00%	0.00%	8.33%	0.00%	0.00%
Human Resources	23.24%	2.59%	4.84%	0.03%	41.46%	3.83%	0.00%	0.00%	0.00%	15.93%	12.56%	0.00%
Juvenile Justice	4.02%	1.24%	1.18%	0.00%	1.44%	2.72%	0.00%	0.00%	0.00%	1.25%	0.16%	0.00%
Labor	3.72%	3.64%	9.65%	0.00%	17.12%	2.01%	0.00%	0.00%	0.00%	0.32%	10.98%	0.00%
Merit System	0.00%	0.02%	0.82%	0.00%	1.67%	0.00%	0.00%	0.00%	0.00%	1.20%	0.00%	0.00%
Natural Resources	2.12%	1.05%	10.27%	0.82%	0.26%	15.42%	0.00%	0.00%	0.00%	4.39%	0.89%	0.00%
Office of Planning / Budget	0.46%	0.46%	0.80%	0.00%	0.15%	0.80%	0.00%	0.00%	0.00%	0.89%	0.00%	0.00%
Public Safety	1.61%	0.41%	1.10%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.16%	0.32%	0.00%
Regents	0.00%	0.00%	1.44%	0.00%	1.91%	0.13%	0.00%	0.00%	0.00%	2.64%	0.21%	0.00%
School Readiness	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Secretary of State	0.41%	0.50%	1.09%	0.00%	0.59%	5.53%	0.00%	0.00%	0.00%	6.22%	0.00%	0.00%
Teacher Retirement	0.13%	0.00%	2.22%	0.00%	0.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Technical / Adult Education	3.34%	0.43%	1.71%	0.00%	3.31%	0.13%	0.00%	0.00%	0.00%	0.00%	3.66%	0.00%
Transportation	5.75%	3.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.67%	5.01%	0.00%
Veterans	0.13%	0.06%	0.00%	0.40%	0.00%	0.33%	0.00%	0.00%	0.00%	0.32%	0.26%	0.00%
All Other	36.60%	65.42%	38.49%	56.35%	16.71%	45.06%	0.00%	0.00%	0.00%	35.59%	6.20%	0.00%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

**SCHEDULE D  
STATE OF GEORGIA  
SCHEDULE OF SECTION II BILLING ADJUSTMENT BY DEPARTMENT  
FYE JUNE 30, 2003**

Department	Merit System	Department of Administrative Services								Georgia Building Authority	Department of Audit		Net
		Central Supply	Courier Service	Mail Service	Vehicle Rental Operations	Vehicle Maintenance Operations	Vehicle Petroleum Operations	Information Technology	Federal Surplus Property		Billed Audits	Medicaid Audits	
Administrative Services	\$	(593)	(421)	\$ 68,212	\$ (3,352)	\$ 918	\$	\$	\$	\$	\$	\$	\$ 64,784
Agriculture	\$	(650)	(14)	\$	\$	\$	\$	\$	\$	\$	\$	\$	(665)
Audits	\$	(968)	(14)	\$	\$	\$	\$	\$	\$	\$	\$	\$	(982)
Community Affairs	\$	(1,129)	(46)	\$	(37)	\$	\$	\$	\$	\$	\$	\$	(1,212)
Community Health	\$	(2,495)	(140)	\$ 5,506	\$ (3,725)	\$ 151	\$	\$	\$	\$	\$	\$	(702)
Corrections	\$	(16,384)	(65)	\$	(660)	\$	\$	\$	\$	\$	\$	\$	(17,110)
Defense	\$	(132)	\$	\$	(67)	\$	\$	\$	\$	\$	\$	\$	(200)
Education	\$	(1,314)	(59)	\$ 1,319	\$ (17,423)	\$ 223	\$	\$	\$	\$	\$	\$	(17,255)
Employees Retirement	\$	(9)	(91)	\$	(641)	\$	\$	\$	\$	\$	\$	\$	(735)
Georgia Building Authority	\$	-	(16)	\$	\$	\$	\$	\$	\$	\$	\$	\$	(16)
Georgia Technology Auth	\$	(8,028)	(225)	\$ 14,157	\$ (1,895)	\$ 1,537	\$	\$	\$	\$	\$	\$	5,547
Human Resources	\$	(3,968)	(200)	\$ 67	\$ (76,387)	\$ 451	\$	\$	\$	\$	\$	\$	(80,036)
Juvenile Justice	\$	(1,901)	(49)	\$	(2,647)	\$ 321	\$	\$	\$	\$	\$	\$	(4,276)
Labor	\$	(5,575)	(399)	\$	(31,533)	\$ 237	\$	\$	\$	\$	\$	\$	(37,271)
Merit System	\$	(36)	(34)	\$	(3,074)	\$	\$	\$	\$	\$	\$	\$	(3,145)
Natural Resources	\$	(1,606)	(425)	\$ 1,734	(486)	\$ 1,816	\$	\$	\$	\$	\$	\$	1,033
Office of Planning / Budget	\$	(711)	(33)	\$	(268)	\$ 95	\$	\$	\$	\$	\$	\$	(918)
Public Safety	\$	(630)	(45)	\$ 68	\$	\$	\$	\$	\$	\$	\$	\$	(608)
Regents	\$	-	(60)	\$	(3,512)	\$ 16	\$	\$	\$	\$	\$	\$	(3,555)
School Readiness	\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	-
Secretary of State	\$	(772)	(45)	\$	(1,085)	\$ 651	\$	\$	\$	\$	\$	\$	(1,250)
Teacher Retirement	\$	-	(92)	\$	(655)	\$	\$	\$	\$	\$	\$	\$	(647)
Technical / Adult Education	\$	(657)	(71)	\$	(6,096)	\$ 15	\$	\$	\$	\$	\$	\$	(6,809)
Transportation	\$	(5,242)	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	(5,242)
Veterans	\$	(96)	\$	\$ 848	\$	\$ 39	\$	\$	\$	\$	\$	\$	791
All Other	\$	(100,071)	(1,592)	\$ 118,638	\$ (30,787)	\$ 5,307	\$	\$	\$	\$	\$	\$	(8,505)
<b>Total</b>	<b>\$</b>	<b>(152,963)</b>	<b>(4,137)</b>	<b>\$ 210,549</b>	<b>\$ (184,230)</b>	<b>\$ 11,778</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>(119,003)</b>

## **SECTION 4**

### Tables ~ Calculation of Fixed Costs for FY2005

- 1~ Administrative Hearings
- 2 ~ Space Management
- 3 ~ Purchasing
- 4 ~ Archives
- 5 ~ Planning/Budget
- 6 ~ Audits

**Table 1**  
**Georgia State-Wide Cost Allocation Plan**  
**Calculation of Fixed Costs for FY 2005**  
**ADMINISTRATIVE HEARINGS**

<u>Department</u>	<u>Actual 2001</u>	<u>Actual 2003</u>	<u>Carry Forward</u>	<u>Fixed 2005</u>
Agriculture	\$2,950	\$2,131	(\$819)	\$1,312
Community Affairs	0	0	0	0
Community Health	528,913	131,847	(397,066)	(265,219)
Corrections	0	0	0	0
Defense	0	0	0	0
Education	580	114,760	114,180	228,940
Employee Retirement	0	0	0	0
Human Resources	2,178,857	2,207,003	28,146	2,235,149
Juvenile Justice	0	975	0	975
Labor	0	75,535	0	75,535
Natural Resources	17,570	126,451	108,881	235,332
Public Safety	1,932,556	557	(1,931,999)	(1,931,442)
Regents	0	0	0	0
School Readiness	0	3,586	0	3,586
Teacher Retirement	0	0	0	0
Tech/Adult Education	0	1,358	0	1,358
Transportation	138,371	4,735	(133,636)	(128,901)
Veterans Services	0	0	0	0
All Other	<u>314,622</u>	<u>3,457,290</u>	<u>3,142,668</u>	<u>6,599,958</u>
<b>Totals</b>	<b>\$5,114,419</b>	<b>\$6,126,228</b>	<b>\$930,355</b>	<b>\$7,056,583</b>

**Table 2**  
**Georgia State-Wide Cost Allocation Plan**  
**Calculation of Fixed Costs for FY 2005**  
**SPACE MANAGEMENT**

<u>Department</u>	<u>Actual 2001</u>	<u>Actual 2003</u>	<u>Carry Forward</u>	<u>Fixed 2005</u>
Agriculture	\$11,345	\$14,043	\$2,698	\$16,741
Community Affairs	0	0	0	0
Community Health	12,120	15,002	2,882	17,884
Corrections	10,427	12,906	2,479	15,385
Defense	0	0	0	0
Education	12,494	15,465	2,971	18,436
Employee Retirement	0	0	0	0
Human Resources	89,065	110,245	21,180	131,425
Juvenile Justice	4,631	5,732	1,101	6,833
Labor	1,668	2,065	397	2,462
Natural Resources	15,699	19,433	3,734	23,167
Public Safety	315	390	75	465
Regents	8,140	10,076	1,936	12,012
School Readiness	0	0	0	0
Teacher Retirement	0	0	0	0
Tech/Adult Education	3,503	4,336	833	5,169
Transportation	19,518	24,160	4,642	28,802
Veterans Services	1,341	1,660	319	1,979
All Other	<u>186,585</u>	<u>230,956</u>	<u>44,371</u>	<u>275,327</u>
<b>Totals</b>	<b>\$376,851</b>	<b>\$466,469</b>	<b>\$89,618</b>	<b>\$556,087</b>

**Table 3**  
**Georgia State-Wide Cost Allocation Plan**  
**Calculation of Fixed Costs for FY 2005**  
**PURCHASING**

<u>Department</u>	<u>Actual 2001</u>	<u>Actual 2003</u>	<u>Carry Forward</u>	<u>Fixed 2005</u>
Agriculture	\$33,266	\$54,126	\$20,860	\$74,986
Community Affairs	28,937	31,704	2,767	34,471
Community Health	5,311	6,864	1,553	8,417
Corrections	257,952	389,153	131,201	520,354
Defense	44,913	63,746	18,833	82,579
Education	32,433	54,677	22,244	76,921
Employee Retirement	0	0	0	0
Human Resources	235,294	292,275	56,981	349,256
Juvenile Justice	114,645	134,833	20,188	155,021
Labor	0	0	0	0
Natural Resources	45,083	74,869	29,786	104,655
Public Safety	60,663	77,550	16,887	94,437
Regents	0	0	0	0
School Readiness	650	1,303	653	1,956
Teacher Retirement	0	0	0	0
Tech/Adult Education	340,171	48,101	(292,070)	(243,969)
Transportation	69,972	108,903	38,931	147,834
Veterans Services	4,393	8,518	4,125	12,643
All Other	<u>1,461,260</u>	<u>2,052,194</u>	<u>590,934</u>	<u>2,643,128</u>
<b>Totals</b>	<b>\$2,734,943</b>	<b>\$3,398,816</b>	<b>\$663,873</b>	<b>\$4,062,689</b>

**Table 4**  
**Georgia State-Wide Cost Allocation Plan**  
**Calculation of Fixed Costs for FY 2005**  
**ARCHIVES**

<u>Department</u>	<u>Actual 2001</u>	<u>Actual 2003</u>	<u>Carry Forward</u>	<u>Fixed 2005</u>
Agriculture	\$529	\$4,500	\$3,971	\$8,471
Community Affairs	8,382	2,545	(5,837)	(3,292)
Community Health	0	1,669	0	1,669
Corrections	46,357	23,185	(23,172)	13
Defense	10,220	15,907	5,687	21,594
Education	21,803	25,213	3,410	28,623
Employee Retirement	3,820	2,546	(1,274)	1,272
Human Resources	125,479	146,232	20,753	166,985
Juvenile Justice	0	0	0	0
Labor	12,332	2,862	(9,470)	(6,608)
Natural Resources	6,659	32,934	26,275	59,209
Public Safety	7,085	14,407	7,322	21,729
Regents	259	18,986	18,727	37,713
School Readiness	38	0	(38)	(38)
Teacher Retirement	65	116	51	167
Tech/Adult Education	65	11	(54)	(43)
Transportation	20,570	32,744	12,174	44,918
Veterans Services	3,641	20,903	17,262	38,165
All Other	<u>5,358,008</u>	<u>6,548,150</u>	<u>1,190,142</u>	<u>7,738,292</u>
<b>Totals</b>	<b>\$5,625,312</b>	<b>\$6,892,910</b>	<b>\$1,265,929</b>	<b>\$8,158,839</b>

**Table 5**  
**Georgia State-Wide Cost Allocation Plan**  
**Calculation of Fixed Costs for FY 2005**  
**PLANNING/BUDGET**

<u>Department</u>	<u>Actual 2001</u>	<u>Actual 2003</u>	<u>Carry Forward</u>	<u>Fixed 2005</u>
Agriculture	\$3,134	\$1,973	(\$1,161)	\$812
Community Affairs	14,925	6,821	(8,104)	(1,283)
Community Health	338,107	249,113	(88,994)	160,119
Corrections	49,051	29,747	(19,304)	10,443
Defense	2,299	1,126	(1,173)	(47)
Education	355,609	215,686	(139,923)	75,763
Employee Retirement	610	291	(319)	(28)
Human Resources	0	90,377	0	90,377
Juvenile Justice	15,484	9,423	(6,061)	3,362
Labor	155,178	11,675	(143,503)	(131,828)
Natural Resources	14,263	8,834	(5,429)	3,405
Public Safety	7,944	3,897	(4,047)	(150)
Regents	206,868	112,412	(94,456)	17,956
School Readiness	15,915	9,757	(6,158)	3,599
Teacher Retirement	797	692	(105)	587
Tech/Adult Education	22,433	13,383	(9,050)	4,333
Transportation	92,132	62,541	(29,591)	32,950
Veterans Services	1,679	1,017	(662)	355
All Other	<u>104,291</u>	<u>2,563,027</u>	<u>2,458,736</u>	<u>5,021,763</u>
<b>Totals</b>	<b>\$1,400,719</b>	<b>\$3,391,792</b>	<b>\$1,900,696</b>	<b>\$5,292,488</b>

**Table 6**  
**Georgia State-Wide Cost Allocation Plan**  
**Calculation of Fixed Costs for FY 2005**  
**AUDITS**

<u>Department</u>	<u>Actual 2001</u>	<u>Actual 2003</u>	<u>Carry Forward</u>	<u>Fixed 2005</u>
<b>Agriculture</b>	\$95,176	\$33,619	(\$61,557)	(\$27,938)
<b>Community Affairs</b>	205,584	9,238	(196,346)	(187,108)
<b>Community Health</b>	72,156	384,235	312,079	696,314
<b>Corrections</b>	148,701	97,374	(51,327)	46,047
<b>Defense</b>	99,565	3,937	(95,628)	(91,691)
<b>Education</b>	8,746,427	12,066,461	3,320,034	15,386,495
<b>Employee Retirement</b>	0	0	0	0
<b>Human Resources</b>	539,903	714,407	174,504	888,911
<b>Juvenile Justice</b>	45,231	83,366	38,135	121,501
<b>Labor</b>	31,071	87,152	56,081	143,233
<b>Natural Resources</b>	314,576	596,248	281,672	877,920
<b>Public Safety</b>	342,673	841,009	498,336	1,339,345
<b>Regents</b>	75,291	284,173	208,882	493,055
<b>School Readiness</b>	1,214	0	(1,214)	(1,214)
<b>Teacher Retirement</b>	0	0	0	0
<b>Tech/Adult Education</b>	29,008	253,074	224,066	477,140
<b>Transportation</b>	6,109	144,472	138,363	282,835
<b>Veterans Services</b>	0	2,272	0	2,272
<b>All Other</b>	<u>16,613,117</u>	<u>14,619,674</u>	<u>(1,993,443)</u>	<u>12,626,231</u>
<b>Totals</b>	\$27,365,802	\$30,220,711	\$2,852,637	\$33,073,348