

THE STATE OF ARIZONA
STATE-WIDE COST ALLOCATION PLAN
FOR FY 2008

STATE OF ARIZONA
STATEWIDE ALLOCATION PLAN
FOR THE FISCAL YEAR 2008

INTRODUCTION

The Statewide Cost Allocation Plan (SWCAP) for indirect services provided by central services agencies of the State of Arizona for fiscal year 2008 is based on actual expenditures for the fiscal year ending June 30, 2006.

The US Office of Management and Budget issued 2 CFR Part 225 (formerly OMB Circular A-87), which defines allowable expenditures for Federal grants. 2 CFR Part 225 establishes procedures for recovering both direct and indirect costs of programs. 2 CFR Part 225 requires that a state wishing to claim indirect costs as charges against Federal grants, prepare an annual Statewide Cost Allocation Plan (SWCAP) and submit the Plan for approval to a designated Federal department for review and approval.

The SWCAP, based on actual costs for the year ending June 30, 2006, should be fixed and used on all indirect cost proposals for Federal programs during FY 2008.

Allocation calculations are derived from numbers that have not been rounded thus creating minor discrepancies when footing columns.

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

STATE OF ARIZONA
100 N. 15th Avenue, Rm. 302
PHOENIX, AZ 85007

DATE: May 14, 2008
FILING REF.: The preced-
ing agreement was dated:

05/03/07

G10266

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during your fiscal year ended June 30, 2008 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

- Automation Service
- Telecommunication Service
- Personnel Division
- Motor Pool
- Special Services (Reproduction, Mail and Messenger, Central Supplies)
- Risk Management
- Auditor General
- Attorney General
- Government Information Technology Agency (GITA)
- Employee Benefits
 - FICA
 - Industrial Insurance
 - Retirement Fund
 - Health Insurance
 - Vacation Pay
 - Sick Pay
 - Unemployment Compensation

Direct charges from the above centers will be billed in accordance with rates established by the State and included in the records of the operating department/agency responsible for providing services.

STATE/LOCALITY: State of Arizona

AGREEMENT DATE: May 14, 2008

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY

State of Arizona
(STATE/LOCALITY)

D. Clark Partridge
(SIGNATURE)

D. Clark Partridge
(NAME)

State Comptroller
(TITLE)

7-7-08
(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Wallace Chan
(SIGNATURE)

Wallace Chan
(NAME)

Director, Division of Cost Allocation
(TITLE)

May 14, 2008
(DATE)

HHS Representative Karen Wong
Telephone (415) 437-7820

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STATEWIDE COST ALLOCATION PLAN
FOR THE YEAR ENDING JUNE 30, 2008
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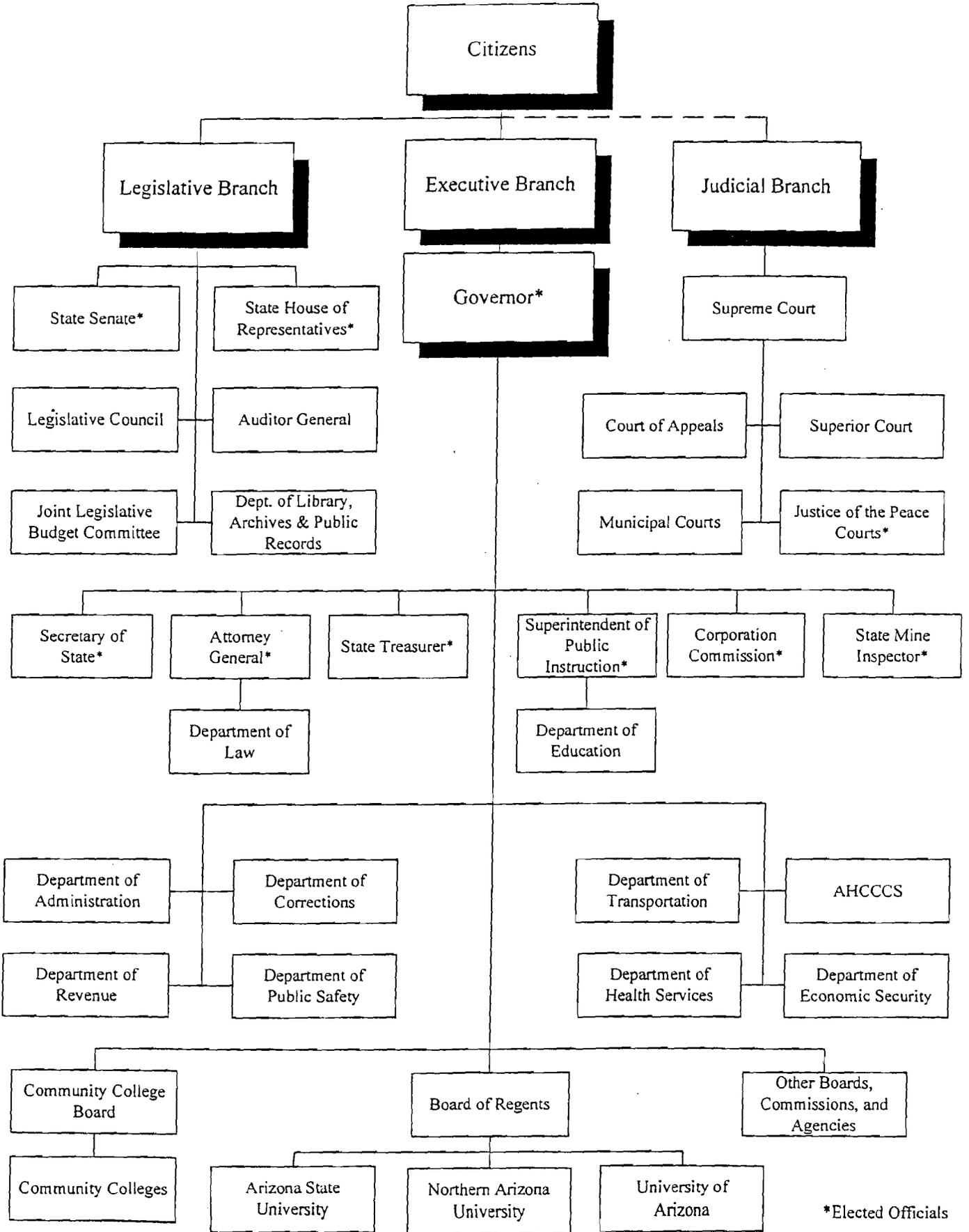
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Arizona State Government Organization



*Elected Officials

STATE OF ARIZONA STATEWIDE COST ALLOCATION PLAN - SUMMARY OF ALLOCATED CENTRAL SERVICE COSTS FOR THE FISCAL YEAR ENDING JUNE 30 2008

STATE OF ARIZONA STATEWIDE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED CENTRAL SERVICE COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2008

	DEPARTMENT OF ADMINISTRATION				DEPT OF LAW	TREASURER	LEGISLATURE	GOVERNOR'S OFFICE		ADOA	
	GENERAL ACCOUNTING OFFICE	ENTERPRISE PROCUREMENT SERVICE	RISK MANAGEMENT DIVISION	MAIL ROOM	ATTORNEY GENERAL	STATE TREASURER	PUBLIC RECORDS	OSP	EQUAL OPPORTUNITY	OCCUPANCY	
GENERAL GOVERNMENT											
Attorney General	3,054,654	57,147	567	432	0	0	1,034	146,717	21,306	3,513	2,823,938
Department of Commerce	388,075	4,202	25,387	186	2,134	35,200	198	1,092	5,544	466	313,665
Department of Housing	181,738	24,837	(6,608)	72	294	6,689	406	1,201	8,462	81	146,305
Office of the Governor	599,792	15,815	28,947	473	3,145	1,716	309	4,100	2,668	1,348	541,271
Library, Archives & Public Records	965,410	10,951	11,318	198	2,806	1,125	229	(6,683)	0	660	945,006
HEALTH AND WELFARE											
Health Care Cost Containment System	369,667	110,673	48,593	2,363	0	974	2,011	71,113	96,174	12,462	25,305
Department of Economic Security	4,541,556	813,031	207,617	21,212	77	36,275	29,774	38,139	65,238	30,306	3,299,887
Department of Environmental Quality	2,980,872	(123,947)	42,050	1,219	29	562,091	1,002	16,228	35,750	2,535	2,443,915
Department of Health Services	4,337,058	242,814	38,416	5,901	1,518	53,114	3,226	39,709	120,950	11,546	3,819,865
Comm for the Deaf & the Hard of Hearing	92,553	3,307	28,344	33	2,110	97	71	0	6,613	110	51,868
Veterans' Services	47,028	941	22,223	624	0	11,744	418	188	22,335	2,044	(13,490)
INSPECTION AND REGULATION											
Department of Agriculture	827,736	25,365	38,874	451	10,541	91	631	(128)	18,009	1,514	732,388
Dept of Building & Fire Safety	228,404	4,375	479	80	0	(9,819)	203	2,040	(1,830)	358	232,517
Corporation Commission	951,350	4,568	14,246	479	1,532	(5,986)	484	50,997	56,908	2,231	825,891
Industrial Commission	46,280	(2,125)	36,392	375	944	(2,285)	445	2,127	8,423	1,983	0
State Mine Inspector	66,216	1,223	5,307	512	3	(1,089)	28	0	(3,184)	117	63,300
Radiation Regulatory Agency	31,880	3,202	3,032	48	0	3,774	78	1,306	20,239	200	0
Board of Nursing	(115,222)	1,029	45	70	0	(109,629)	136	4,382	(11,494)	239	0
Structural Pest Control Commisison	194,638	3,309	21,348	57	0	71,119	146	0	1,810	227	96,622
EDUCATION											
AZ Commission on the Arts	40,860	2,572	8,996	29	0	175	46	0	(13,477)	79	42,438
St Bd of Directors for Community Colleges	3,012	0	0	(12)	0	0	0	3,024	0	0	0
School for the Deaf and the Blind	100,139	24,769	16,769	1,827	(2,747)	54,310	1,241	0	56	3,915	0
Department of Education	1,573,778	101,023	1,043	1,394	0	466,176	1,997	12,995	125,855	1,536	861,759
Board of Regents	1,163	842	257	68	0	(1,038)	37	118	686	192	0
Arizona State University	105,644	(22,354)	95,153	17,932	0	1,849	(3,117)	5,702	10,479	0	0
Northern Arizona University	26,352	(8,039)	19,549	8,826	0	0	(1,121)	2,488	4,649	0	0
University of Arizona	45,606	(26,195)	61,931	28,870	0	(37,831)	(3,675)	0	22,506	0	0
PROTECTION AND SAFETY											
Department of Corrections	2,185,274	260,382	114,651	26,993	20,126	51,232	9,534	171,989	12,375	65,086	1,452,905
AZ Criminal Justice Commission	171,111	2,353	2,849	36	(377)	(7,106)	180	0	1,143	48	171,985
Dept of Emergency Svcs & Military Affairs	118,167	44,173	47,881	781	(1)	1,972	1,206	0	21,668	487	0
Department of Public Safety	235,380	35,345	31,999	20,726	0	20,695	3,147	17,332	92,753	13,383	0
Juvenile Corrections	642,560	63,387	47,040	2,727	3,535	(29,338)	1,299	15,388	62,625	7,547	468,351
TRANSPORTATION											
Department of Transportation	323,641	(156,255)	88,448	61,732	(2,865)	39,430	19,660	121,480	76,800	32,320	42,890
NATURAL RESOURCES											
Game and Fish Department	117,735	84,825	39,520	2,545	0	(30,223)	9,592	4,458	5,126	1,892	0
Arizona Geological Survey	81,936	701	(1,165)	23	(14)	0	10	0	(1,315)	85	83,612
State Land Department	1,476,390	33,331	2,833	1,999	10	739,339	526	2,405	20,372	1,623	673,951
State Parks Board	355,538	15,796	13,502	1,413	0	(26,901)	656	2,087	17,667	1,743	329,575
Department of Water Resources	392,808	6,148	6,934	694	254	0	390	26,257	11,263	1,426	339,442
OTHERS											
OTHERS	16,204,817	894,854	159,771	19,226	78,297	5,444,931	73,984	330,123	168,546	26,062	9,009,024
CENTRAL SERVICE											
CENTRAL SERVICE	5,600,932	901,351	749,139	7,234	29,532	(95,472)	3,573	40,404	69,364	6,866	3,888,940
TOTAL	49,592,527	3,459,728	2,073,676	239,845	150,683	7,247,402	159,992	1,128,777	1,183,062	236,233	33,713,127

STATE OF ARIZONA
SUMMARY OF ALLOCATION BASE

AGENCY OR FUNCTION

ALLOCATION BASIS

ATTORNEY GENERAL

Administrative Costs
Legal Services

Agency FTE Positions
Hours Expended

LEGISLATURE - Library, Archives & Public Records

Administrative Costs
Public Records

Agency FTE Positions
Value of Services

GOVERNOR'S OFFICE

Office of Strategic Planning & Budget
Equal Opportunity

Analyst Hours
State FTE Positions

STATE TREASURER

Documents Processed

DEPARTMENT OF ADMINISTRATION

Director's Office
Management Services
Mail Room
General Accounting
Enterprise Procurement Service
Risk Management
Occupancy Costs

Division FTE Positions
Division FTE Positions
Actual Postage Charges
Transactions Processed
Estimated Hours Expended
Value of Insurance Coverage
Actual or Allocated Costs

SOURCE OF FINANCIAL DATA

1. Arizona Financial Information System (AFIS) Fiscal Year 2005-2006
2. Accounting records and source documents of the above agencies for Fiscal Year 2005-2006

STATE OF ARIZONA
USE ALLOWANCE FOR
BUILDINGS, CAPITAL IMPROVEMENTS AND EQUIPMENT

SERVICES PROVIDED

The straight-line method of depreciation has been used to calculate building costs for State-owned and occupied buildings using the following schedule:

<u>Asset</u>	<u>Service Life</u>
Building Construction	40 Years
Built-in Equipment	15 Years
Major Renovation	10 Years
Minor Remodeling	5 Years

A use allowance of 6 2/3% of acquisition cost is taken on all equipment utilized by State agencies. Recognition is only given to equipment value of \$5,000.00 or more.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix B, Section 11.

RELEVANCE TO GOVERNMENT PROJECTS

Equipment and facilities as required, are utilized in the daily operations of State agencies, including the administration and operation of Federal projects.

STATE OF ARIZONA
OFFICE OF THE GOVERNOR
OFFICE OF STRATEGIC PLANNING AND BUDGETING

SERVICES PROVIDED

The Office of Strategic Planning and Budgeting is primarily responsible for the formulation of the executive budget for the State agencies. This office assists the various State agencies, as required or requested, in the preparation of their individual budgets.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix A, Section C.

RELEVANCE TO GOVERNMENT PROJECTS

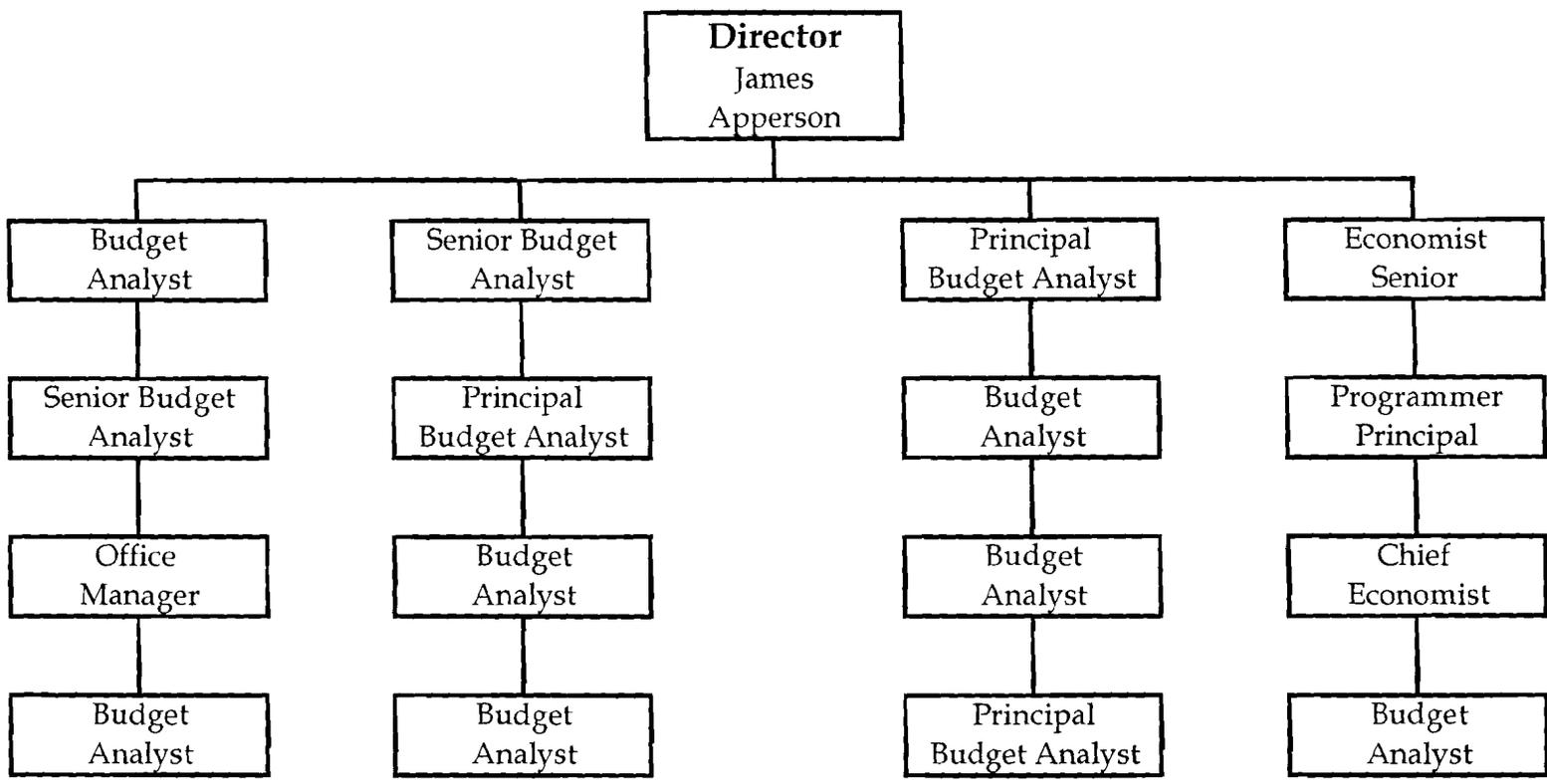
The preparation, submission, and execution of budgets and the establishment of budgetary controls are essential to effective administration of all government project moneys.

BASIS OF ALLOCATION

Costs are allocated on the basis of hours expended for benefiting agencies in relationship to the total hours expended for all agencies and functions.

Governor's Office of Strategic Planning and Budgeting

Organization Chart



STATE OF ARIZONA
OFFICE OF STRATEGIC PLANNING AND BUDGETING
ACTUAL FY 2006 COSTS
FOR THE FY 2008 SWCAP

AFIS FY 06 Expenditures	\$ 2,096,931
Exclude Rent	(108,800)
Disallowed costs	(915,090)
Total allowable:	<u>1,073,040</u>
Equipment Use	1,761
Occupancy Costs	<u>79,982</u>
Total to be allocated:	<u><u>\$ 1,154,783</u></u>

STATE OF ARIZONA
OFFICE OF STRATEGIC PLANNING AND BUDGETING
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

	Units of Service	Actual Costs for FY 2006	Estimated Costs for FY 2006	Roll Forward	Fixed Costs for FY 2008
GENERAL GOVERNMENT					
Attorney General	218	14,542	7,777	6,765	21,306
Department of Commerce	135	9,005	12,466	(3,461)	5,544
Department of Housing	72	4,803	1,144	3,659	8,462
Office of the Governor	20	1,334		1,334	2,668
Library, Archives & Public Records					
HEALTH AND WELFARE					
Health Care Cost Containment System	1,450	96,721	97,268	(547)	96,174
Department of Economic Security	1,456	97,121	129,005	(31,883)	65,238
Department of Environmental Quality	457	30,484	25,218	5,266	35,750
Department of Health Services	1,613	107,594	94,237	13,356	120,950
Comm for the Deaf & the Hard of Hearing	83	5,536	4,460	1,076	6,613
Veteran's Service Commission	239	15,942	9,550	6,393	22,335
INSPECTION AND REGULATION					
Department of Agriculture	198	13,207	8,406	4,802	18,009
Dept of Building & Fire Safety	6	400	2,630	(2,230)	(1,830)
Corporation Commission	448	29,883	2,859	27,024	56,908
Industrial Commission	88	5,870	3,317	2,553	8,423
State Mine Inspector	25	1,668	6,519	(4,851)	(3,184)
Radiation Regulatory Agency	183	12,207	4,174	8,033	20,239
Board of Nursing	36	2,401	16,297	(13,896)	(11,494)
Structural Pest Control Commission	20	1,334	858	476	1,810
EDUCATION					
AZ Commission on the Arts	25	1,668	16,812	(15,144)	(13,477)
Bd of Dir for Community Colleges					
School for the Deaf and the Blind	75	5,003	9,950	(4,947)	56
Department of Education	1,264	84,314	42,773	41,541	125,855
Board of Regents	30	2,001	3,317	(1,315)	686
Arizona State University	238	15,876	21,272	(5,396)	10,479
Northern Arizona University	88	5,870	7,091	(1,221)	4,649
University of Arizona	275	18,344	14,181	4,162	22,506
PROTECTION AND SAFETY					
Department of Corrections	806	53,764	95,152	(41,389)	12,375
AZ Criminal Justice Commission	36	2,401	3,660	(1,258)	1,143
Dept of Emergency & Military Affairs	240	16,009	10,350	5,659	21,668
Department of Public Safety	916	61,101	29,449	31,652	92,753
Juvenile Corrections	514	34,286	5,947	28,339	62,625
TRANSPORTATION					
Department of Transportation	832	55,498	34,195	21,303	76,800
NATURAL RESOURCES					
Game and Fish Department	68	4,536	3,946	590	5,126
Arizona Geological Survey	15	1,001	3,317	(2,316)	(1,315)
State Land Department	244	16,276	12,180	4,096	20,372
State Parks Board	162	10,806	3,946	6,860	17,667
Department of Water Resources	129	8,605	5,947	2,658	11,263
OTHERS	3,647	243,270	317,994	(74,724)	168,546
CENTRAL SERVICE	961	64,103	58,841	5,262	69,364
TOTAL	<u>17,312</u>	<u>1,154,783</u>	<u>1,126,503</u>	<u>28,279</u>	<u>1,183,062</u>

STATE OF ARIZONA
OFFICE OF STRATEGIC PLANNING AND BUDGETING
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

<u>Central Service</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
Office of Equal Opportunity	12	\$ 800
Office of Strategic Planning & Budgeting	41	2,735
ADOA, Director's Office	872	58,166
State Treasurer	36	2,401
Total to be allocated:	<u>961</u>	<u>\$ 64,103</u>

STATE OF ARIZONA
OFFICE OF THE GOVERNOR
OFFICE OF EQUAL OPPORTUNITY

SERVICES PROVIDED

The Office of Equal Opportunity administers statewide affirmative action and nondiscrimination programs, provides defense on all employment discrimination charges against the State, and prepares all equal employment reports.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix A, Section C.

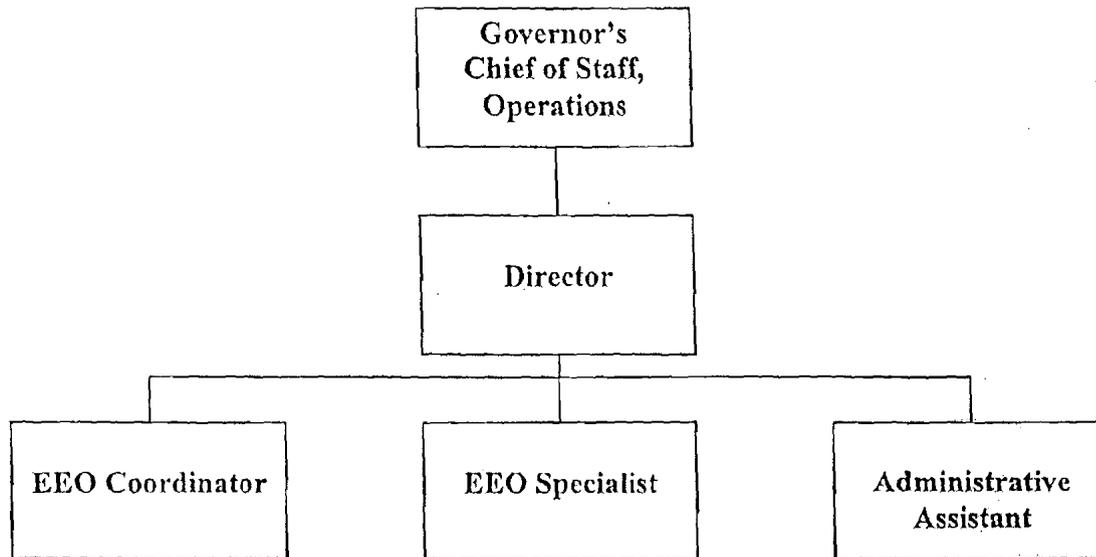
RELEVANCE TO GOVERNMENT PROJECTS

These services are applicable to Federal projects, as well as to regular State agency operations. Accordingly, the Federal grant programs benefit from these services and should bear their proportionate share of the costs.

BASIS OF ALLOCATION

Costs have been identified and allocated based on the number of full-time equivalent positions in State agencies.

Governor's Office of Equal Opportunity Organizational Chart



STATE OF ARIZONA
OFFICE OF EQUAL OPPORTUNITY
ACTUAL FY 2006 COSTS
FOR THE FY 2008 SWCAP

AFIS FY 06 Expenditures	\$ 227,432
Exclude Rent	(24,800)
Exclude Insurance Premium	(2,500)
Total allowable:	<u>200,132</u>
Equipment Use	1,760
Occupancy Costs	20,262
Office of Strategic Planning & Budgeting	<u>800</u>
Total to be allocated:	<u><u>\$ 222,955</u></u>

STATE OF ARIZONA
OFFICE OF EQUAL OPPORTUNITY
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

	Units of Service	Actual Costs for FY 2006	Estimated Costs for FY 2006	Roll Forward	Fixed Costs for FY 2008
GENERAL GOVERNMENT					
Attorney General	540	3,555	3,597	(42)	3,513
Department of Commerce	75	493	519	(27)	466
Department of Housing	9	59	38	22	81
Office of the Governor	160	1,051	753	298	1,348
Library, Archives & Public Records	96	630	600	30	660
HEALTH AND WELFARE					
Health Care Cost Containment System	1,584	10,419	8,376	2,043	12,462
Department of Economic Security	3,951	25,992	21,678	4,314	30,306
Department of Environmental Quality	428	2,819	3,102	(284)	2,535
Department of Health Services	1,654	10,885	10,224	661	11,546
Comm for the Deaf & Hard of Hearing	15	99	88	11	110
Veterans' Services	299	1,969	1,894	75	2,044
INSPECTION AND REGULATION					
Department of Agriculture	234	1,541	1,568	(27)	1,514
Dept of Building & Fire Safety	52	342	326	16	358
Corporation Commission	313	2,058	1,885	173	2,231
Industrial Commission	285	1,875	1,767	108	1,983
State Mine Inspector	17	112	107	5	117
Radiation Regulatory Agency	29	191	182	9	200
Board of Nursing	40	265	290	(25)	239
Structural Pest Control Commission	33	217	207	10	227
EDUCATION					
AZ Commission on the Arts	12	76	72	4	79
Bd of Dir for Community Colleges	0	0	0	0	0
School for the Deaf and the Blind	587	3,864	3,812	51	3,915
Department of Education	215	1,414	1,292	122	1,536
Board of Regents	28	184	175	9	192
Arizona State University			0		
Northern Arizona University			0		
University of Arizona			0		
PROTECTION AND SAFETY					
Department of Corrections	9,727	63,998	62,910	1,088	65,086
AZ Criminal Justice Commission	7	46	44	2	48
Dept of Emergency & Military Affairs	96	629	771	(142)	487
Department of Public Safety	1,902	12,513	11,643	870	13,383
Juvenile Corrections	1,164	7,657	7,767	(110)	7,547
TRANSPORTATION					
Department of Transportation	4,649	30,588	28,857	1,732	32,320
NATURAL RESOURCES					
Game and Fish Department	275	1,806	1,720	86	1,892
Arizona Geological Survey	12	81	77	4	85
State Land Department	206	1,358	1,093	265	1,623
State Parks Board	249	1,640	1,537	103	1,743
Department of Water Resources	199	1,307	1,189	119	1,426
OTHERS					
	3,725	24,506	22,950	1,556	26,062
CENTRAL SERVICE					
	1,021	6,716	6,567	150	6,866
TOTAL	33,886	222,955	209,676	13,278	236,233

STATE OF ARIZONA
OFFICE OF EQUAL OPPORTUNITY
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

<u>Central Service</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
Office of Strategic Planning & Budgeting	25.2	\$ 166
Office of Equal Opportunity	2.9	19
Records Management	19.0	125
Attorney General	79.6	524
ADOA, Director's Office	860.7	5,663
State Treasurer	<u>33.4</u>	<u>220</u>
Total to be allocated:	<u><u>1,020.8</u></u>	<u><u>\$ 6,716</u></u>

STATE OF ARIZONA
LEGISLATIVE DEPARTMENT OF LIBRARY, ARCHIVES AND PUBLIC RECORDS
RECORDS MANAGEMENT

SERVICES PROVIDED

Among the many services rendered by the Department of Library, Archives and Public Records, one qualifies as a central service.

The Department provides a records management program, including microfilming services for all State agencies.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix A, Section C.

RELEVANCE TO GOVERNMENT PROJECTS

Records management is a necessary function in the operations of all State agencies including those processing and storing documents relating to the government projects.

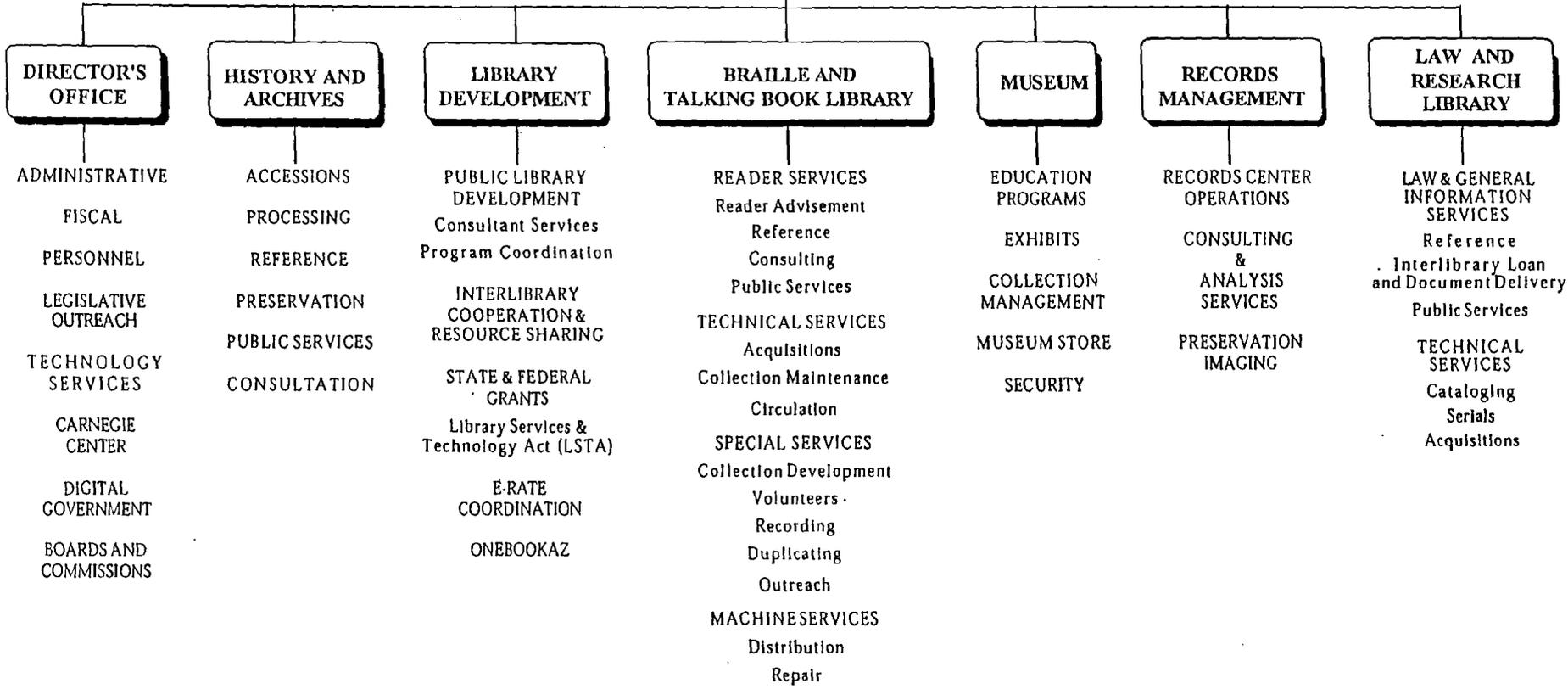
BASIS OF ALLOCATION

Costs of the Public Records Division are allocated on the basis of the ratio of the value of services provided to benefiting agencies to the total value of services.

ARIZONA STATE LIBRARY, ARCHIVES AND PUBLIC RECORDS
An Agency of the Legislature

**BOARD OF THE
 ARIZONA STATE LIBRARY, ARCHIVES & PUBLIC RECORDS**

DIRECTOR



**TOTAL
15.2**

**TOTAL
10**

**TOTAL
7.5**

**TOTAL
18**

**TOTAL
14.1**

**TOTAL
17**

**TOTAL
31**

Total 112.8

STATE OF ARIZONA
LIBRARY, ARCHIVES AND PUBLIC RECORDS - ADMINISTRATION
ACTUAL FY 2006 COSTS
FOR THE FY 2008 SWCAP

AFIS FY 06 Expenditures	\$	1,716,130
Exclude Insurance Premium		<u>(72,600)</u>
Total allowable:		1,643,530
Equipment Use		12,027
Occupancy		<u>49,278</u>
Total to be allocated:	\$	<u><u>1,704,836</u></u>

STATE OF ARIZONA
 LIBRARY, ARCHIVES AND PUBLIC RECORDS - ADMINISTRATION
 ALLOCATION OF FY 2006 COSTS
 FOR THE FY 2008 SWCAP

<u>LAPR Divisions</u>	<u>Units of Service</u>	<u>Allocated Costs</u>
Director's Office	16.8	\$ 232,257
Archives	9.0	124,795
Library Development	10.0	138,661
Library for the Blind	23.3	322,387
Museum	14.0	193,432
Records Management	19.0	263,456
Law & Research Library	31.0	429,849
Total allocated:	<u>123.0</u>	<u>\$ 1,704,836</u>

STATE OF ARIZONA
LIBRARY, ARCHIVES AND PUBLIC RECORDS - RECORDS MANAGEMENT
ACTUAL FY 2006 COSTS
FOR THE FY 2008 SWCAP

AFIS FY 06 Expenditures	\$	667,074
Exclude Utilities		(67)
Exclude Rent		<u>(184,600)</u>
Total allowable:		482,407
Equipment Use		10,474
Occupancy Costs		224,129
Library - Administration		263,456
Office of Equal Opportunity		<u>125</u>
Total to be allocated:	<u>\$</u>	<u>980,590</u>

STATE OF ARIZONA
LIBRARY, ARCHIVES AND PUBLIC RECORDS - RECORDS MANAGEMENT
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

	Units of Service	Actual Costs for FY 2006	Estimated Costs for FY 2006	Roll Forward	Fixed Costs for FY 2008
GENERAL GOVERNMENT					
Attorney General	31,350	128,448	110,179	18,269	146,717
Department of Commerce	246	1,008	924	84	1,092
Department of Housing	232	951	700	250	1,201
Office of the Governor	800	3,278	2,456	822	4,100
Library, Archives & Public Records	176	721	8,125	(7,404)	(6,683)
HEALTH AND WELFARE					
Health Care Cost Containment System	14,119	57,849	44,585	13,264	71,113
Department of Economic Security	13,189	54,038	69,937	(15,899)	38,139
Department of Environmental Quality	4,142	16,971	17,713	(742)	16,228
Department of Health Services	8,490	34,785	29,862	4,924	39,709
Comm for the Deaf & the Hard of Hearing					
Veteran's Service Commission	48	197	206	(9)	188
INSPECTION AND REGULATION					
Department of Agriculture	135	553	1,235	(681)	(128)
Dept of Building & Fire Safety	483	1,979	1,918	61	2,040
Corporation Commission	9,875	40,460	29,923	10,537	50,997
Industrial Commission	376	1,541	954	586	2,127
State Mine Inspector					
Radiation Regulatory Agency	309	1,266	1,226	40	1,306
Board of Nursing	586	2,401	420	1,981	4,382
Structural Pest Control Commission					
EDUCATION					
AZ Commission on the Arts					
Bd of Dir for Community Colleges	369	1,512		1,512	3,024
School for the Deaf and the Blind					
Department of Education	2,540	10,407	7,819	2,588	12,995
Board of Regents	31	127	136	(9)	118
Arizona State University	1,361	5,576	5,451	126	5,702
Northern Arizona University	427	1,750	1,011	738	2,488
University of Arizona					
PROTECTION AND SAFETY					
Department of Corrections	26,900	110,215	48,442	61,774	171,989
AZ Criminal Justice Commission					
Dept of Emergency & Military Affairs					
Department of Public Safety	3,626	14,857	12,381	2,476	17,332
Juvenile Corrections	2,543	10,419	5,451	4,969	15,388
TRANSPORTATION					
Department of Transportation	25,335	103,803	86,127	17,676	121,480
NATURAL RESOURCES					
Game and Fish Department	785	3,216	1,974	1,242	4,458
Arizona Geological Survey					
State Land Department	566	2,319	2,233	86	2,405
State Parks Board	556	2,278	2,469	(191)	2,087
Department of Water Resources	3,637	14,902	3,546	11,355	26,257
OTHERS					
	77,590	317,904	305,685	12,219	330,123
CENTRAL SERVICE					
	8,508	34,859	29,315	5,545	40,404
TOTAL					
	<u>239,330</u>	<u>980,590</u>	<u>832,403</u>	<u>148,187</u>	<u>1,128,777</u>

STATE OF ARIZONA
LIBRARY, ARCHIVES AND PUBLIC RECORDS - RECORDS MANAGEMENT
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

<u>Central Service</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
Attorney General	2,543	\$ 10,419
Records Management	778	3,188
Office of Strategic Planning & Budgeting	53	217
State Treasurer	496	2,032
ADOA, Director's Office	43	176
Management Services	851	3,487
Special Services	63	258
Motor Pool	41	168
Building & Planning	273	1,119
General Accounting Office	278	1,139
Risk Management Office	1,468	6,015
Enterprise Procurement Service	531	2,176
Workman's Compensation	990	4,056
Personnel Services Division	13	53
ISD: Automation	10	41
ISD: Telecommunication	77	315
	<u>8,508</u>	<u>\$ 34,859</u>

STATE OF ARIZONA
OFFICE OF THE ATTORNEY GENERAL
LEGAL SERVICES PROVIDED TO STATE AGENCIES

SERVICES PROVIDED

The Attorney General's Office serves as legal advisor to State agencies.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix B, Section 10.

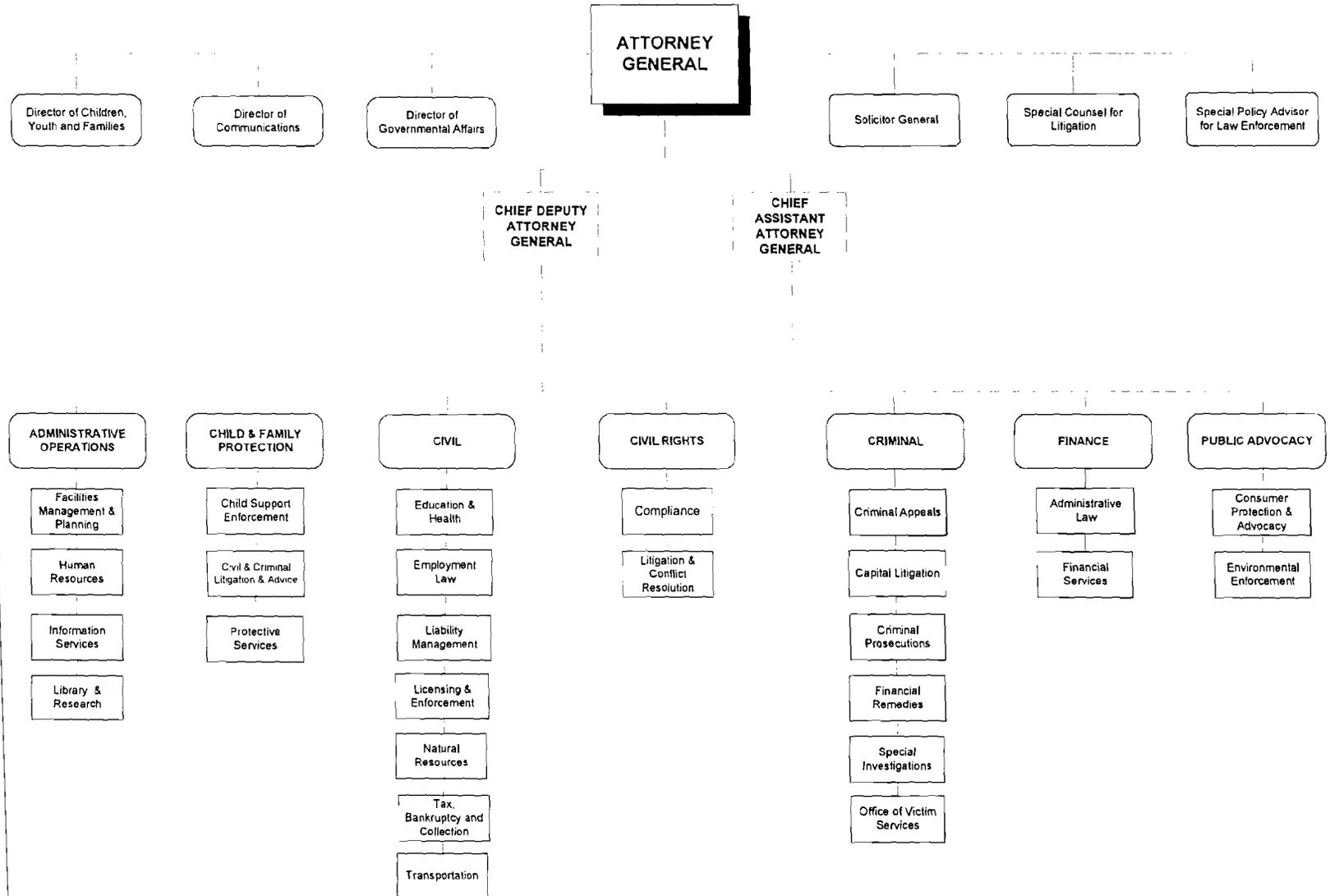
RELEVANCE TO GOVERNMENT PROJECTS

Legal services required in the administration of Federal grants are provided by the Office of the Attorney General.

BASIS OF ALLOCATION

The allowable legal services costs are allocated on the basis of each agency's direct hourly usage of Attorney General services. Direct billed services are not included in the allocation.

Arizona Attorney General's Office



STATE OF ARIZONA
ATTORNEY GENERAL, ADMINISTRATION
ACTUAL FY 2006 COSTS
FOR THE FY 2008 SWCAP

AFIS FY 06 Expenditures	\$ 15,357,171
* Exclusions	(5,070,203)
* Unallowable	(2,544,225)
* Direct Costs	<u>(1,486,039)</u>
Total allowable:	6,256,704
Equipment Use	91,233
Occupancy Costs	<u>2,299,631</u>
Total to be allocated:	<u><u>\$ 8,647,569</u></u>

* Detailed on the Attorney General's Indirect Cost Proposal for FY Ending June 3

STATE OF ARIZONA
ATTORNEY GENERAL, ADMINISTRATION
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

	FTE	Allocated Costs	Allowable		Unallowable	
			FTE	Cost	FTE	Cost
Civil Division:						
Administrative Law	33.8	\$303,203	20.8	\$186,587	13.0	\$116,616
Bankruptcy & Collection Enforcement	40.0	358,820			40.0	358,820
Education & Health	19.9	178,513	7.0	62,794	12.9	115,719
Employment Law	24.3	217,983			24.3	217,983
Liability Management	88.0	789,405			88.0	789,405
Licensing & Enforcement Section	34.3	307,688	9.6	86,117	24.7	221,571
Natural Resources	17.0	152,499	13	116,617	4.0	35,882
Tax Section	13.2	118,411			13.2	118,411
Transportation Section	34.2	306,791			34.2	306,791
Child & Family Protection:						
DES - Other	331.3	2,971,929			331.3	2,971,929
Protective Services	0.4	3,588			0.4	3,588
Civil Rights Division:						
Compliance & Conflict Resolution	25.3	226,954			25.3	226,954
Litigation Section	11.0	98,676			11.0	98,676
Criminal Division:						
Capital Litigation	17.7	158,778			17.7	158,778
Criminal Appeals	27.3	244,895			27.3	244,895
Drug Enforcement & Violent Crimes	34.0	304,997			34.0	304,997
Fraud & Public Corruption	73.8	662,023			73.8	662,023
Special Investigations	12.0	107,646			12.0	107,646
Victim Witness	14.3	128,278			14.3	128,278
Public Advocacy Division:						
Consumer Protection & Advocacy	76.7	688,038	29.2	261,939	47.5	426,099
Environmental Enforcement	35.5	318,453			35.5	318,453
	964.0	\$8,647,569	79.6	\$714,054	884.4	\$7,933,515

NOTES:

1. Allowable FTE represents those Sections that provide Legal Services to State agencies. Direct billed services are not included (Inter-governmental Service Agreements and FTE paid directly by the Department of Economic Security).

STATE OF ARIZONA
ATTORNEY GENERAL, LEGAL SERVICES PROVIDED TO STATE AGENCIES
ACTUAL FY 2006 COSTS
FOR THE FY 2008 SWCAP

Agency Counsel Division:	
Administrative Law Section	\$ 1,634,577
Education & Health Section	509,589
Natural resources	845,212
Civil Division:	
Licensing & Enforcement	740,097
Civil Rights & Public Advocacy	
Consumer Protection & Advocacy	<u>2,337,307</u>
Total allowable:	<u>6,066,782</u>
Equipment Use	6,443
Attorney General - Administration	714,054
Office of Equal Opportunity	524
Public Records	<u>10,419</u>
Total to be allocated:	<u><u>\$ 6,798,222</u></u>

STATE OF ARIZONA
ATTORNEY GENERAL
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

	Units of Service	Actual Costs for FY 2006	Estimated Costs for FY 2006	Roll Forward	Fixed Costs for FY 2008
GENERAL GOVERNMENT					
Attorney General					
Department of Commerce	187	22,741	10,281	12,460	35,200
Department of Housing	30	3,652	615	3,037	6,689
Office of the Governor	19	2,362	3,007	(645)	1,716
Library, Archives & Public Records	5	572	20	553	1,125
HEALTH AND WELFARE					
Health Care Cost Containment System	4	487		487	974
Department of Economic Security	194	23,629	10,984	12,646	36,275
Department of Environmental Quality	2,339	284,731	7,371	277,360	562,091
Department of Health Services	1,176	143,187	233,261	(90,074)	53,114
Comm for the Deaf & the Hard of Hearing	0	49		49	97
Veterans' Services	74	8,996	6,248	2,748	11,744
INSPECTION AND REGULATION					
Department of Agriculture	3	353	615	(262)	91
Dept of Building & Fire Safety	11	1,363	12,546	(11,182)	(9,819)
Corporation Commission	10	1,254	8,494	(7,240)	(5,986)
Industrial Commission			2,285	(2,285)	(2,285)
State Mine Inspector	2	183	1,455	(1,272)	(1,089)
Radiation Regulatory Agency	16	1,887		1,887	3,774
Board of Nursing	47	5,673	120,975	(115,302)	(109,629)
Structural Pest Control Commission	292	35,559		35,559	71,119
EDUCATION					
AZ Commission on the Arts	9	1,035	1,894	(859)	175
Bd of Dir for Community Colleges					
School for the Deaf and the Blind	312	37,933	21,557	16,376	54,310
Department of Education	2,723	331,442	196,708	134,734	466,176
Board of Regents	5	609	2,255	(1,647)	(1,038)
Arizona State University	10	1,169	488	681	1,849
Northern Arizona University					
University of Arizona	23	2,763	43,358	(40,595)	(37,831)
PROTECTION AND SAFETY					
Department of Corrections	905	110,111	168,990	(58,879)	51,232
AZ Criminal Justice Commission	14	1,680	10,466	(8,786)	(7,106)
Dept of Emergency & Military Affairs	41	4,955	7,937	(2,983)	1,972
Department of Public Safety	85	10,348		10,348	20,695
Juvenile Corrections	154	18,735	66,809	(48,074)	(29,338)
TRANSPORTATION					
Department of Transportation	216	26,271	13,112	13,159	39,430
NATURAL RESOURCES					
Game and Fish Department	18	2,228	34,679	(32,451)	(30,223)
Arizona Geological Survey					
State Land Department	5,445	662,871	586,404	76,468	739,339
State Parks Board	29	3,567	34,034	(30,467)	(26,901)
Department of Water Resources					
OTHERS	41,007	4,992,104	4,539,276	452,827	5,444,931
CENTRAL SERVICE	441	53,723	202,917	(149,195)	(95,472)
TOTAL	<u>55,843</u>	<u>6,798,222</u>	<u>6,349,041</u>	<u>449,181</u>	<u>7,247,402</u>

STATE OF ARIZONA
 ATTORNEY GENERAL
 ALLOCATION OF FY 2006 COSTS
 FOR THE FY 2008 SWCAP

<u>Central Service</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
ADOA, Director's Office	203.2	\$ 24,737
Enterprise Procurement Service	118.5	14,426
State Treasurer	119.6	14,560
Total allocated:	<u>441.3</u>	<u>\$ 53,723</u>

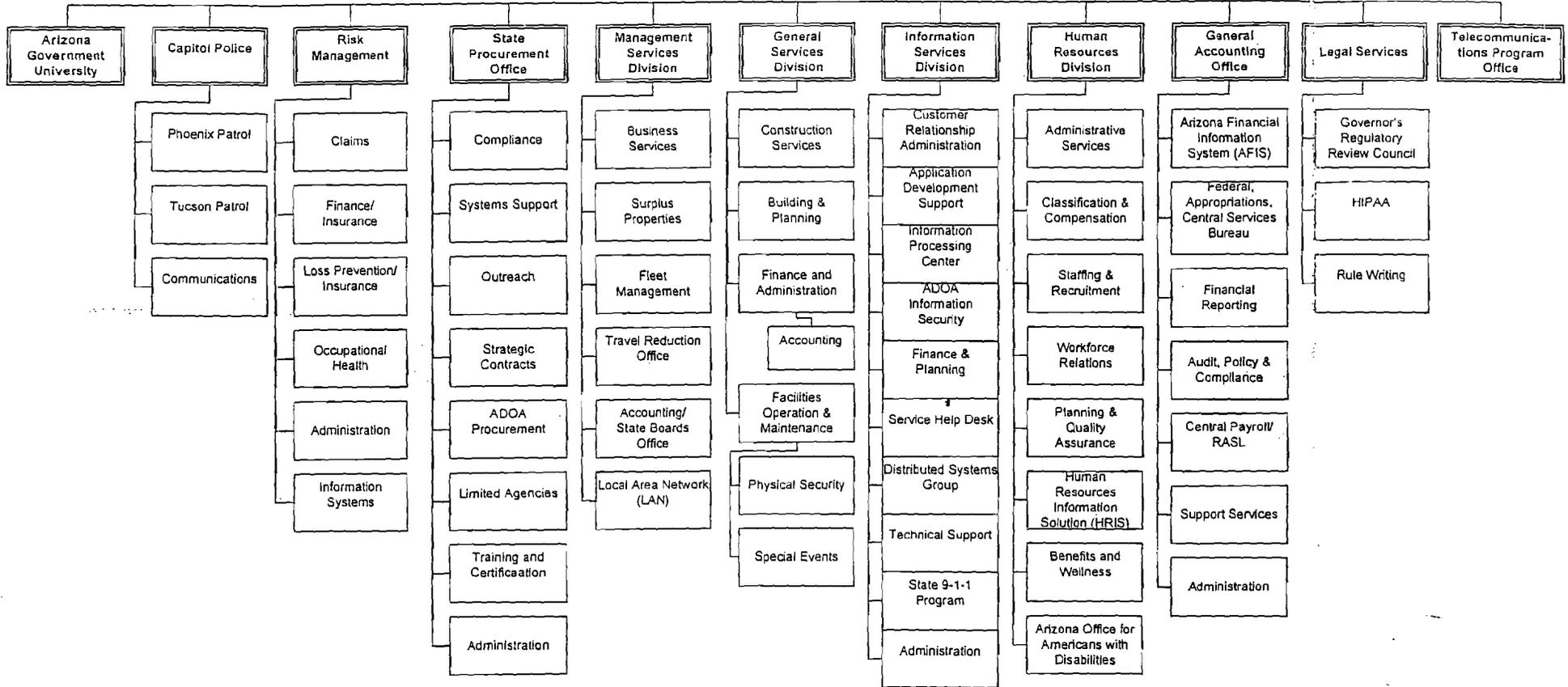
STATE OF ARIZONA
ARIZONA DEPARTMENT OF ADMINISTRATION
STATEWIDE ALLOCATION PLAN
FOR THE FISCAL YEAR 2008

INTRODUCTION

The Arizona Department of Administration provides certain centralized general support services to State agencies, including accounting and financial services, personnel, building and grounds maintenance, building, planning and construction services, purchasing, risk management, automated technology planning and operation, telecommunications and security services.

Arizona Department of Administration

Director
Deputy Director
Budget
Legislative Liaison / PIO
Ombudsman/Operations



STATE OF ARIZONA
ARIZONA DEPARTMENT OF ADMINISTRATION
INSURANCE PREMIUM

SERVICES PROVIDED

The Risk Management Self Insurance Fund covers liability, property and casualty insurance.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix B, Section 22.

RELEVANCE TO GOVERNMENT PROJECTS

These services are applicable to Federal projects, as well as to regular State agency operations. Accordingly, the Federal grant programs benefit from these services and should bear their proportionate share of the costs.

BASIS OF ALLOCATION

The portion billed to the General Fund was allocated to each Arizona Department of Administration section based on General Fund full-time equivalent (FTE) employees.

STATE OF ARIZONA
 ADOA, INSURANCE PREMIUM
 ALLOCATION OF FY 2006 COSTS
 FOR THE FY 2008 SWCAP

Total FY 06 Insurance Premium	\$ 2,581,000
Other than General Fund Premium costs	(2,222,600)
Total allowable:	\$ 358,400

Central Service	Units of Service	Allocated Cost
Director's Office	19.2	\$ 20,547
Management Services	27.5	29,430
Mail Room	4.0	4,281
General Accounting	78.3	83,794
Enterprise Procurement Service	40.2	43,021
Tenant Services	116.7	124,889
Capitol Police	49.0	52,438
Total allocated:	334.9	\$ 358,400

STATE OF ARIZONA
ARIZONA DEPARTMENT OF ADMINISTRATION
DIRECTOR'S OFFICE

SERVICES PROVIDED

The Director of the Arizona Department of Administration coordinates and evaluates the programs throughout the Department, with the ultimate goal of providing effective and efficient services to user State agencies.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix A, Section C.

RELEVANCE TO GOVERNMENT PROJECTS

These services are applicable to Federal projects, as well as to regular State agency operations. Accordingly, the Federal grant programs benefit from these services and should bear their proportionate share of the costs.

BASIS OF ALLOCATION

The basis of allocation is the ratio of full-time equivalent (FTE) employees within each division to the total number within the Department.

STATE OF ARIZONA
ADOA, DIRECTOR'S OFFICE
ACTUAL FY 2006 COSTS
FOR THE FY 2008 SWCAP

AFIS FY 06 Expenditures	\$	801,609
Exclude Insurance Premium		(4,800)
Total allowable:		<u>796,809</u>
Equipment Use		2,298
Occupancy Costs		90,949
Occupancy (Conf Rm)		48,647
GF Insurance Premium		20,547
Office of Strategic Planning & Budgeting		58,166
Office of Equal Opportunity		5,663
Records Management		176
Attorney General		<u>24,737</u>
Total to be allocated:	\$	<u><u>1,047,992</u></u>

STATE OF ARIZONA
 ADOA, DIRECTOR'S OFFICE
 ALLOCATION OF FY 2006 COSTS
 FOR THE FY 2008 SWCAP

<u>Dept of Administration</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
ADOA, Director's Office	19.2	\$ 22,073
Capitol Police	49.0	56,331
Management Services	27.5	31,615
Special Services	14.3	16,440
Motor Pool	19.0	21,843
Surplus Property	23.0	26,441
Mail Room	4.0	4,598
Tenant Services	116.7	134,160
Building & Planning	56.0	64,379
General Accounting Office	78.3	90,015
Risk Management Office	67.0	77,024
Enterprise Procurement Service	40.2	46,215
Workman's Compensation	29.0	33,339
Personnel Services Division	183.0	210,380
ISD: Automation	158.4	182,100
ISD: Telecommunication	22.0	25,292
ISD: 911 Emergency	5.0	5,748
Total allocated:	<u>911.6</u>	<u>\$ 1,047,992</u>

STATE OF ARIZONA
ARIZONA DEPARTMENT OF ADMINISTRATION
MANAGEMENT SERVICES DIVISION

SERVICES PROVIDED

The Division of Management Services of the Arizona Department of Administration is responsible for providing administrative services to all the divisions of the department. Services include accounting, purchasing and general office services.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix C, Paragraph A-1.

RELEVANCE TO GOVERNMENT PROJECTS

These services are applicable to Federal projects, as well as to regular State agency operations. Accordingly, the Federal grant programs benefit from these services and should bear their proportionate share of the costs.

BASIS OF ALLOCATION

The basis of allocation is the ratio of full-time equivalent (FTE) employees within each division to the total number within the Department.

STATE OF ARIZONA
MANAGEMENT SERVICES DIVISION
ACTUAL FY 2006 COSTS
FOR THE FY 2008 SWCAP

AFIS FY 06 Expenditures	\$	1,162,572
Exclude Insurance Premium		(224,200)
Exclude Rent		<u>(86,700)</u>
Total allowable:		851,672

Equipment Use		4,277
Occupancy Costs		173,453
GF Insurance Premium		29,430
Records Management		3,487
ADOA, Director's Office		<u>31,615</u>
Total to be allocated:	\$	<u>1,093,933</u>

STATE OF ARIZONA
MANAGEMENT SERVICES DIVISION
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

<u>Dept of Administration</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
ADOA, Director's Office	19.2	\$ 23,040
Capitol Police	49.0	58,801
Management Services	27.5	33,000
Special Services	14.3	17,160
Motor Pool	19.0	22,800
Surplus Property	23.0	27,600
Mail Room	4.0	4,800
Tenant Services	116.7	140,042
Building & Planning	56.0	67,201
General Accounting Office	78.3	93,961
Risk Management Office	67.0	80,401
Enterprise Procurement Service	40.2	48,241
Workman's Compensation	29.0	34,800
Personnel Services Division	183.0	219,603
ISD: Automation	158.4	190,082
ISD: Telecommunication	22.0	26,400
ISD: 911 Emergency	5.0	6,000
	<u>911.6</u>	<u>\$ 1,093,933</u>
Total allocated:	<u>911.6</u>	<u>\$ 1,093,933</u>

STATE OF ARIZONA
ARIZONA DEPARTMENT OF ADMINISTRATION
MANAGEMENT SERVICES DIVISION, MAIL ROOM

SERVICES PROVIDED

The Mail Room Section of the Management Services Division is responsible for collecting, sorting and posting of mail for the Arizona Department of Administration and other State agencies.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix B, Section 7.

RELEVANCE TO GOVERNMENT PROJECTS

These services are applicable to Federal projects, as well as to regular State agency operations. Accordingly, the Federal grant programs benefit from these services and should bear their proportionate share of the costs.

BASIS OF ALLOCATION

Costs have been identified and allocated on actual postage charges.

STATE OF ARIZONA
MANAGEMENT SERVICES DIVISION, MAIL ROOM
ACTUAL FY 2006 COSTS
FOR THE FY 2008 SWCAP

AFIS FY 06 Expenditures	\$ 123,300
Exclude Insurance Premium	(1,300)
Total allowable:	<u>122,000</u>

Occupancy Costs	7,704
GF Insurance Premium	4,281
Director's Office	4,598
Management Services	<u>4,800</u>
Total to be allocated:	<u><u>\$ 143,383</u></u>

STATE OF ARIZONA
MANAGEMENT SERVICES DIVISION - MAIL ROOM
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

	Units of Service	Actual Costs for FY 2006	Estimated Costs for FY 2006	Roll Forward	Fixed Costs for FY 2008
GENERAL GOVERNMENT					
Attorney General					
Department of Commerce	14,387	3,080	4,026	(946)	2,134
Department of Housing	684	147		147	294
Office of the Governor	12,680	2,715	2,284	431	3,145
Library, Archives & Public Records	21,630	4,630	6,655	(2,025)	2,606
HEALTH AND WELFARE					
Health Care Cost Containment System					
Department of Economic Security	243	52	27	25	77
Department of Environmental Quality	75	16	3	13	29
Department of Health Services	3,544	759		759	1,518
Comm for the Deaf & the Hard of Hearing	4,929	1,055		1,055	2,110
Veteran's Service Commission	5	1	2	(1)	
INSPECTION AND REGULATION					
Department of Agriculture	41,085	8,795	7,049	1,746	10,541
Dept of Building & Fire Safety					
Corporation Commission	4,147	888	244	644	1,532
Industrial Commission	2,205	472		472	944
State Mine Inspector	255	55	106	(52)	3
Radiation Regulatory Agency					
Board of Nursing					
Structural Pest Control Commission					
EDUCATION					
AZ Commission on the Arts					
Bd of Dir for Community Colleges					
School for the Deaf and the Blind			2,747	(2,747)	(2,747)
Department of Education					
Board of Regents					
Arizona State University					
Northern Arizona University					
University of Arizona					
PROTECTION AND SAFETY					
Department of Corrections	99,810	21,366	22,607	(1,240)	20,126
AZ Criminal Justice Commission	2,956	633	1,643	(1,010)	(377)
Dept of Emergency & Military Affairs			1	(1)	(1)
Department of Public Safety					
Juvenile Corrections	17,688	3,787	4,038	(251)	3,535
TRANSPORTATION					
Department of Transportation			2,865	(2,865)	(2,865)
NATURAL RESOURCES					
Game and Fish Department					
Arizona Geological Survey			14	(14)	(14)
State Land Department	23	5		5	10
State Parks Board					
Department of Water Resources	592	127		127	254
OTHERS					
	323,504	69,253	60,209	9,044	78,297
CENTRAL SERVICE					
	119,347	25,549	21,566	3,983	29,532
TOTAL					
	<u>669,787</u>	<u>143,383</u>	<u>136,086</u>	<u>7,299</u>	<u>150,683</u>

STATE OF ARIZONA
MANAGEMENT SERVICES DIVISION - MAIL ROOM
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

<u>Central Service</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
Office of Strategic Planning & Budgeting	10	\$ 2
Office of Equal Opportunity	86	19
ADOA, Director's Office	527	113
Capitol Police	1,938	415
Building & Planning	846	181
Special Services	18,908	4,048
Motor Pool	495	106
Surplus Property	6,466	1,384
Tenant Services	578	124
Management Services Division	1,174	251
General Accounting Office	26,872	5,753
Enterprise Procurement Service	1,008	216
Risk Management	28,597	6,122
Personnel Services Division	27,449	5,876
ISD: Technology and Telecom	578	124
ISD: 911	514	110
State Treasurer	3,301	707
Total allocated:	<u>119,347</u>	<u>\$ 25,549</u>

STATE OF ARIZONA
ARIZONA DEPARTMENT OF ADMINISTRATION
GENERAL ACCOUNTING OFFICE

SERVICES PROVIDED

The General Accounting Office (GAO) of the Arizona Department of Administration is responsible for maintaining all official accounting records relating to the accounts of the State and its agencies. This Office prepares and issues warrants.

The GAO is responsible for preparing the Statewide Comprehensive Annual Financial Report in accordance with generally accepted accounting principles, the Single Audit Act of 1984 and OMB Circular A-133. The GAO prepares the Statewide Cost Allocation Plan (SWCAP) in accordance with 2 CFR Part 225 (formerly OMB Circular A-87) and OMB Circular A-133, and the Cash Management Improvement Act Annual Report in accordance with 31 CFR 205. The GAO also prepares the Budgetary (Legal) Basis Annual Report which discloses the cash basis ending fund balance of all State funds as well as the budgetary performance of all State agencies.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix C, Paragraph A-1.

RELEVANCE TO GOVERNMENT PROJECTS

These services are applicable to Federal projects, as well as to regular State agency operations. Accordingly, the Federal grant programs benefit from these services and should bear their proportionate share of the costs.

BASIS OF ALLOCATION

Costs have been identified and allocated on the total number of accounting transactions, actual payroll warrants, and non-payroll warrants processed.

STATE OF ARIZONA
GENERAL ACCOUNTING OFFICE
ACTUAL FY 2006 COSTS
FOR THE FY 2008 SWCAP

AFIS FY 06 Expenditures	\$	5,868,070
Exclude Rent		(1,822,893)
Exclude CMIA		(9,466)
Exclude Cash Basis Annual Report Cost		(51,346)
Exclude Insurance Premium		(25,200)
Total allowable:		3,959,164
Equipment Use		35,742
Occupancy Costs		270,043
GF Insurance Premium		83,794
Records Management		1,139
ADOA, Director's Office		90,015
Management Services		93,961
Mail Room		5,753
		5,753
Total to be allocated:	\$	4,539,611

STATE OF ARIZONA
GENERAL ACCOUNTING OFFICE
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

	Units of Service	Actual Costs for FY 2006	AFIS II Collections FY 2006	Costs less Collections	Estimated Costs for FY 2006	Roll Forward	Fixed Costs for FY 2008
GENERAL GOVERNMENT							
Attorney General	148,193	51,480	1,300	50,180	43,213	6,967	57,147
Department of Commerce	40,538	14,082	10,700	3,382	2,562	820	4,202
Department of Housing	63,282	21,983	2,300	19,683	14,529	5,154	24,837
Office of the Governor	38,327	13,314		13,314	10,813	2,501	15,815
Library, Archives & Public Records	28,559	9,921		9,921	8,892	1,029	10,951
	0						
HEALTH AND WELFARE							
Health Care Cost Containment System	356,217	123,744	23,400	100,344	90,015	10,329	110,673
Department of Economic Security	2,058,616	715,132		715,132	617,232	97,899	813,031
Department of Environmental Quality	410,766	142,694	237,000	(94,306)	(64,665)	(29,641)	(123,947)
Department of Health Services	581,307	201,937		201,937	161,060	40,877	242,814
Council for the Hearing Impaired	8,927	3,101		3,101	2,895	206	3,307
Veterans' Services	37,694	13,094	11,900	1,194	1,448	(254)	941
	0						
INSPECTION AND REGULATION							
Department of Agriculture	66,024	22,936		22,936	20,506	2,430	25,365
Dept of Building & Fire Safety	10,782	3,746		3,746	3,116	630	4,375
Corporation Commission	37,315	12,963	9,800	3,163	1,757	1,406	4,568
Industrial Commission	60,983	21,185	23,400	(2,215)	(2,306)	91	(2,125)
State Mine Inspector	3,710	1,289		1,289	1,355	(66)	1,223
Radiation Regulatory Agency	8,739	3,036		3,036	2,869	166	3,202
Board of Nursing	10,615	3,687	2,700	987	946	41	1,029
Structural Pest Control Commission	7,991	2,776		2,776	2,243	533	3,309
	0						
EDUCATION							
AZ Commission on the Arts	7,583	2,634		2,634	2,696	(62)	2,572
Bd of Dir for Community Colleges	0	0		0	0	0	0
School for the Deaf and the Blind	85,126	29,571	5,700	23,871	22,974	897	24,769
Department of Education	293,200	101,853	10,000	91,853	82,683	9,170	101,023
Board of Regents	2,256	784		784	725	58	842
Arizona State University	994	345		345	23,044	(22,699)	(22,354)
Northern Arizona University	411	143		143	8,324	(8,182)	(8,039)
University of Arizona	1,418	493		493	27,180	(26,688)	(26,195)
	0						
PROTECTION AND SAFETY							
Department of Corrections	777,550	270,109	15,800	254,309	248,236	6,073	260,382
AZ Criminal Justice Commission	14,137	4,911	2,800	2,111	1,869	242	2,353
Dept of Emergency & Military Affairs	108,396	37,655		37,655	31,137	6,518	44,173
Department of Public Safety	268,106	93,136	68,100	25,036	14,727	10,309	35,345
Juvenile Corrections	183,818	63,856		63,856	64,324	(468)	63,387
	0						
TRANSPORTATION							
Department of Transportation	1,719,600	597,363	836,500	(239,137)	(322,020)	82,882	(156,255)
	0						
NATURAL RESOURCES							
Game and Fish Department	444,432	154,389	136,000	18,389	(48,047)	66,436	84,825
Arizona Geological Survey	6,523	2,266	2,000	266	(169)	435	701
State Land Department	74,922	26,027	3,500	22,527	11,722	10,805	33,331
State Parks Board	90,146	31,315	17,300	14,015	12,235	1,780	15,796
Department of Water Resources	49,243	17,106	8,900	8,206	10,264	(2,058)	6,148
	0						
OTHERS							
	2,261,280	785,534	91,500	694,034	493,214	200,820	894,854
CENTRAL SERVICE							
	2,700,242	938,023	218,000	720,023	538,694	181,329	901,351
TOTAL	13,067,968	4,539,611	1,738,600	2,801,011	2,142,295	658,716	3,459,728

STATE OF ARIZONA
GENERAL ACCOUNTING OFFICE
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

<u>Central Service Agency</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
Office of Strategic Planning & Budgeting	5,882	\$ 1,568
Office of Equal Opportunity	1,481	395
Records Management	5,213	1,390
Attorney General	11,979	3,194
Dept of Administration*	2,173,857	579,661
State Treasurer	<u>501,830</u>	<u>133,814</u>
Total allocated:	<u><u>2,700,242</u></u>	<u><u>\$ 720,023</u></u>

<u>*Dept of Administration</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
ADOA, Director's Office	45,785	\$ 12,209
Capitol Police	116,848	31,158
Management Services	65,578	17,486
Special Services	34,101	9,093
Motor Pool	45,309	12,082
Surplus Property	54,847	14,625
Mail Room	9,539	2,543
Tenant Services	278,290	74,206
Building & Planning	133,541	35,609
General Accounting Office	186,719	49,789
Risk Management Office	159,772	42,603
Enterprise Procurement Service	95,863	25,562
Workman's Compensation	69,155	18,440
Personnel Services Division	436,393	116,365
ISD: Automation	377,730	100,722
ISD: Telecommunication	52,463	13,989
ISD: 911 Emergency	<u>11,923</u>	<u>3,179</u>
Total allocated to ADOA:	<u><u>2,173,857</u></u>	<u><u>\$ 579,661</u></u>

STATE OF ARIZONA
ARIZONA DEPARTMENT OF ADMINISTRATION
ENTERPRISE PROCUREMENT SERVICE

SERVICES PROVIDED

The Enterprise Procurement Service is responsible for the centralized awarding of purchase contracts currently being used by all State agencies. The office prescribes the standards of quality, specifications and the methods of acquisition, and maintains records of all State owned property and equipment.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix C, Paragraph A-1.

RELEVANCE TO GOVERNMENT PROJECTS

These services are applicable to Federal projects, as well as to regular State agency operations. Accordingly, the Federal grant programs benefit from these services and should bear their proportionate share of the costs.

BASIS OF ALLOCATION

Costs are allocated on the basis of estimated percentage of time expended for benefiting agencies in relationship to the total hours expended for all agencies and functions. Agency FTE is used to allocate total statewide hours to each agency.

STATE OF ARIZONA
 ENTERPRISE PROCUREMENT SERVICE
 ACTUAL FY 2006 COSTS
 FOR THE FY 2008 SWCAP

AFIS FY 06 Expenditures	\$	1,778,962
Exclude Utilities		(108)
Exclude Insurance Premium		(10,600)
Total allowable:		1,768,254
Equipment Use		2,627
Occupancy Costs		109,173
GF Insurance Premium		43,021
Records Management		2,176
Attorney General		14,426
ADOA, Director's Office		46,215
Management Services		48,241
Mail Room		216
General Accounting Office		25,562
Total to be allocated:	\$	2,059,910

STATE OF ARIZONA
ENTERPRISE PROCUREMENT SERVICE
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

	Units of Service	Actual Costs for FY 2006	Estimated Costs for FY 2006	Roll Forward	Fixed Costs for FY 2008
GENERAL GOVERNMENT					
Attorney General	14	18,380	36,193	(17,813)	567
Department of Commerce	11	14,581	3,776	10,806	25,387
Department of Housing	4	5,281	17,170	(11,889)	(6,608)
Office of the Governor	23	29,306	29,665	(359)	28,947
Library, Archives & Public Records	6	7,675	4,031	3,643	11,318
HEALTH AND WELFARE					
Health Care Cost Containment System	29	37,551	26,509	11,042	48,593
Department of Economic Security	126	162,549	117,481	45,068	207,617
Department of Environmental Quality	24	30,377	18,703	11,674	42,050
Department of Health Services	27	35,388	32,360	3,028	38,416
Comm for the Deaf & the Hard of Hearing	14	17,934	7,524	10,410	28,344
Veteran's Service Commission	11	14,467	6,712	7,756	22,223
INSPECTION AND REGULATION					
Department of Agriculture	20	25,367	11,859	13,508	38,874
Dept of Building & Fire Safety	1	755	1,031	(276)	479
Corporation Commission	8	10,106	5,966	4,140	14,246
Industrial Commission	20	25,255	14,118	11,137	36,392
State Mine Inspector	2	2,822	337	2,485	5,307
Radiation Regulatory Agency	6	8,198	13,363	(5,165)	3,032
Board of Nursing	1	1,717	3,389	(1,672)	45
Structural Pest Control Commission	9	12,067	2,786	9,281	21,348
EDUCATION					
AZ Commission on the Arts	4	5,678	2,359	3,318	8,996
Bd of Dir for Community Colleges					
School for the Deaf and the Blind	24	30,829	44,889	(14,060)	16,769
Department of Education	14	18,057	35,071	(17,014)	1,043
Board of Regents	0	405	553	(148)	257
Arizona State University	91	117,073	138,992	(21,920)	95,153
Northern Arizona University	23	30,210	40,871	(10,661)	19,549
University of Arizona	71	91,890	121,850	(29,960)	61,931
PROTECTION AND SAFETY					
Department of Corrections	124	159,654	204,657	(45,003)	114,651
AZ Criminal Justice Commission	5	6,822	10,796	(3,973)	2,849
Dept of Emergency & Military Affairs	20	25,929	3,976	21,953	47,881
Department of Public Safety	32	40,836	49,673	(8,837)	31,999
Juvenile Corrections	29	37,942	28,844	9,098	47,040
TRANSPORTATION					
Department of Transportation	73	93,514	98,580	(5,066)	88,448
NATURAL RESOURCES					
Game and Fish Department	19	24,613	9,707	14,906	39,520
Arizona Geological Survey	0	179	1,523	(1,344)	(1,165)
State Land Department	10	12,268	21,703	(9,435)	2,833
State Parks Board	7	9,183	4,865	4,318	13,502
Department of Water Resources	5	6,414	5,894	520	6,934
OTHERS	308	396,350	632,928	(236,579)	159,771
CENTRAL SERVICE	382	492,288	235,437	256,851	749,139
TOTAL	<u>1,600</u>	<u>2,059,910</u>	<u>2,046,144</u>	<u>13,766</u>	<u>2,073,676</u>

STATE OF ARIZONA
ENTERPRISE PROCUREMENT SERVICE
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

<u>Central Service</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
Attorney General	0.9	\$ 1,156
Records Management	0.2	276
Office of Equal Opportunity	0.2	300
Office of Strategic Planning & Budgeting	12.4	15,919
State Treasurer	0.8	1,000
ADOA, Director's Office	5.0	6,384
Capitol Police	1.1	1,381
Management Services	26.7	34,326
Motor Pool	8.7	11,194
Surplus Property	10.4	13,364
MSD - Mail Room	12.2	15,714
Tenant Services	41.0	52,725
Building & Planning	34.8	44,846
General Accounting Office	16.1	20,775
Risk Management	13.4	17,257
Enterprise Procurement Service	102.5	132,021
Personnel Services Division	14.1	18,184
ISD - Automation	63.4	81,611
ISD - Telecommunication	14.5	18,705
ISD - 911 Emergency	4.0	5,150
	<u>382.4</u>	<u>\$ 492,288</u>

STATE OF ARIZONA
OFFICE OF THE STATE TREASURER

SERVICES PROVIDED

The State Treasurer is the fiscal agent for the State. He receives moneys due to the State, maintains custody over the moneys and disburses the moneys in accordance with warrants issued by the Financial Services Division. The State Treasurer maintains records of all moneys received and disbursed. He is also responsible for the safekeeping of all securities lawfully held by this State.

ALLOWANCE UNDER 2 CFR Part 225

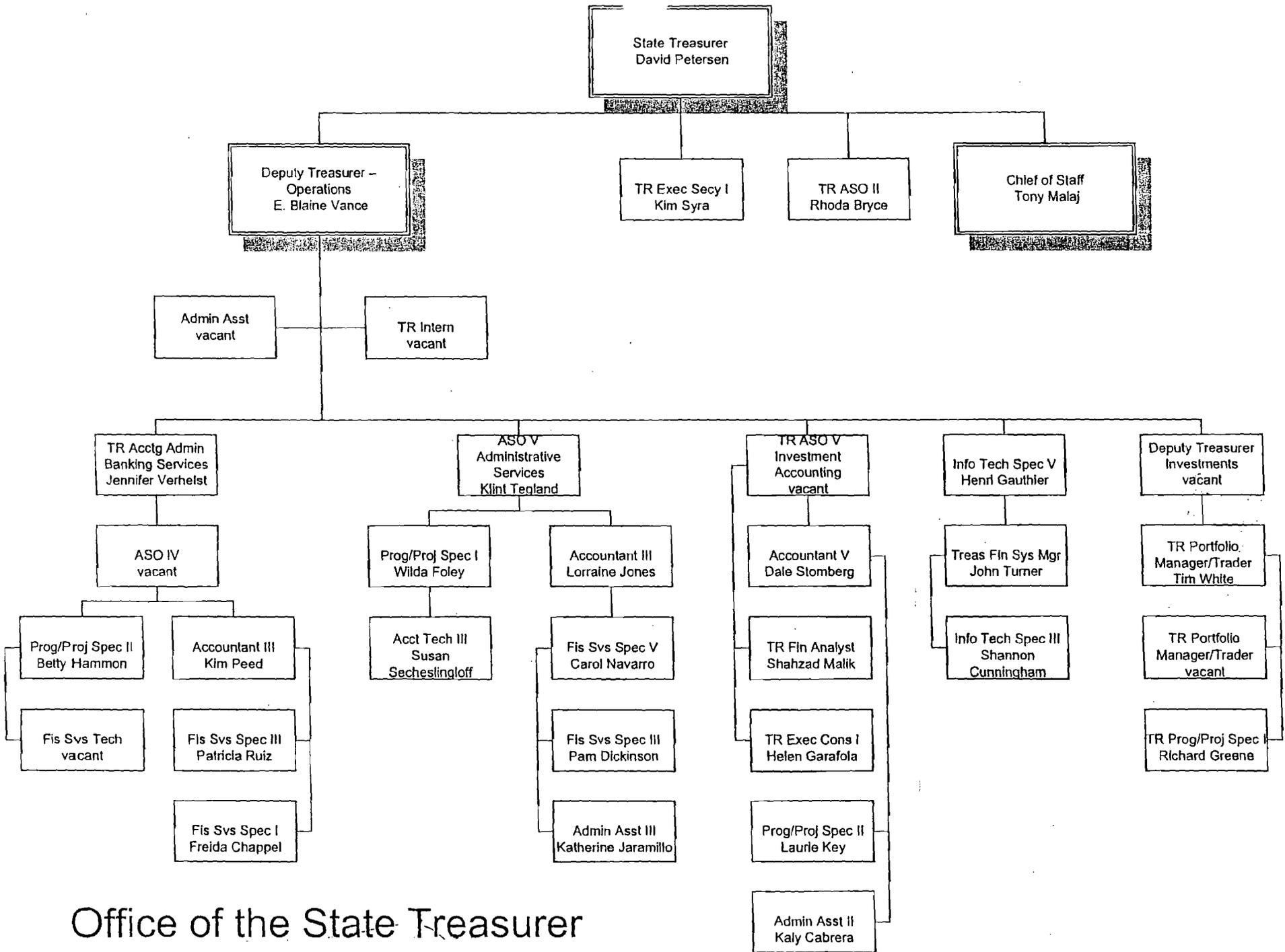
The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix A, Section C.

RELEVANCE TO GOVERNMENT PROJECTS

These services are applicable to Federal projects, as well as to regular State agency operations. Accordingly, the Federal grant programs benefit from these services and should bear their proportionate share of the costs.

BASIS OF ALLOCATION

Costs are allocated on the basis of the number of documents processed by the Treasurer's Office for each benefiting agency to the total documents processed. Documents include actual non-payroll warrants, actual payroll warrants and actual deposits. The only costs allocated to agencies are the indirect costs allocated to the Treasurer's Office.



Office of the State Treasurer

STATE OF ARIZONA
OFFICE OF THE STATE TREASURER
ACTUAL FY 2006 COSTS
FOR THE FY 2008 SWCAP

Allocated Costs:	
Office of Strategic Planning & Budgeting	\$ 2,401
Office of Equal Opportunity	220
Records Management	2,032
Attorney General	14,560
Mail Room	707
General Accounting	133,814
Enterprise Procurement Service	<u>1,000</u>
 Total to be allocated:	 <u><u>\$ 154,733</u></u>

STATE OF ARIZONA
OFFICE OF THE STATE TREASURER
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

	Units of Service	Actual Costs for FY 2006	Estimated Costs for FY 2006	Roll Forward	Fixed Costs for FY 2008
GENERAL GOVERNMENT					
Attorney General	25,249	1,028	1,023	6	1,034
Department of Commerce	6,011	245	292	(47)	198
Department of Housing	9,688	395	383	11	406
Office of the Governor	7,395	301	294	8	309
Library, Archives & Public Records	5,424	221	213	8	229
HEALTH AND WELFARE					
Health Care Cost Containment System	49,594	2,020	2,029	(9)	2,011
Department of Economic Security	740,202	30,147	30,521	(373)	29,774
Department of Environmental Quality	30,024	1,223	1,444	(221)	1,002
Department of Health Services	82,851	3,374	3,523	(149)	3,226
Comm for the Deaf & the Hard of Hearing	1,742	71	71	(0)	71
Veterans' Services	11,613	473	528	(55)	418
INSPECTION AND REGULATION					
Department of Agriculture	17,830	726	821	(95)	631
Dept of Building & Fire Safety	5,110	208	213	(5)	203
Corporation Commission	12,875	524	565	(41)	484
Industrial Commission	14,298	582	720	(137)	445
State Mine Inspector	835	34	40	(6)	28
Radiation Regulatory Agency	2,050	83	89	(5)	78
Board of Nursing	3,497	142	149	(6)	136
Structural Pest Control Commission	3,566	145	145	0	146
EDUCATION					
AZ Commission on the Arts	1,601	65	84	(19)	46
St Bd of Directors for Community Colleges		0	0	0	0
School for the Deaf and the Blind	33,557	1,367	1,492	(126)	1,241
Department of Education	52,344	2,132	2,267	(135)	1,997
Board of Regents	1,049	43	48	(5)	37
Arizona State University	165	7	3,131	(3,124)	(3,117)
Northern Arizona University	50	2	1,125	(1,123)	(1,121)
University of Arizona	206	8	3,691	(3,683)	(3,675)
PROTECTION AND SAFETY					
Department of Corrections	284,873	11,603	13,671	(2,069)	9,534
AZ Criminal Justice Commission	4,504	183	187	(3)	180
Dept of Emergency Svcs & Military Affairs	26,910	1,096	986	110	1,206
Department of Public Safety	83,653	3,407	3,667	(260)	3,147
Juvenile Corrections	36,863	1,501	1,704	(203)	1,299
TRANSPORTATION					
Department of Transportation	357,514	14,561	9,462	5,099	19,660
NATURAL RESOURCES					
Game and Fish Department	158,888	6,471	3,350	3,121	9,592
Arizona Geological Survey	1,232	50	91	(40)	10
State Land Department	12,168	496	465	31	526
State Parks Board	17,913	730	803	(73)	656
Department of Water Resources	10,700	436	482	(46)	390
OTHERS					
	1,588,147	64,683	55,382	9,301	73,984
CENTRAL SERVICE					
	96,933	3,948	4,323	(375)	3,573
TOTAL					
	<u>3,799,124</u>	<u>154,733</u>	<u>149,475</u>	<u>5,259</u>	<u>159,992</u>

STATE OF ARIZONA
OFFICE OF THE STATE TREASURER
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

<u>Central Service</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
Office of Strategic Planning & Budgeting	1,135	\$ 46
Office of Equal Opportunity	193	8
Records Management	990	40
Attorney General	2,041	83
Dept of Administration*	81,202	3,307
State Treasurer	11,372	463
Total allocated:	<u>96,933</u>	<u>\$ 3,948</u>

<u>*Dept of Administration</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
ADOA, Director's Office	1,710	\$ 70
Capitol Police	4,365	178
Management Services	2,450	100
Special Services	1,274	52
Motor Pool	1,692	69
Surplus Property	2,049	83
Mail Room	356	15
Tenant Services	10,395	423
Building & Planning	4,988	203
General Accounting Office	6,975	284
Risk Management Office	5,968	243
Enterprise Procurement Service	3,581	146
Workman's Compensation	2,583	105
Personnel Services Division	16,301	664
ISD: Automation	14,110	575
ISD: Telecommunications	1,960	80
ISD: 911 Emergency	445	18
Total allocated to ADOA:	<u>81,202</u>	<u>\$ 3,307</u>

STATE OF ARIZONA
ARIZONA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT

SERVICES PROVIDED

Risk Management provides a program of insurance coverage to the State for buildings, contents, personal property, and liability losses.

Policies are purchased or self-insurance programs are developed as determined to be in the best interest of the State. A program of risk management and loss prevention to reduce risks and accidents attempts to economize the total insurance costs of the State.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix B, Section 22.

RELEVANCE TO GOVERNMENT PROJECTS

These services are applicable to Federal projects, as well as to regular State agency operations. Accordingly, the Federal grant programs benefit from these services and should bear their proportionate share of the costs.

BASIS OF ALLOCATION

The basis of allocation is the ratio of insurance costs for benefiting agencies to total insurance costs for all agencies.

Only the costs allocated to Risk Management are included here. Their administrative costs are billed to agencies in the premium.

STATE OF ARIZONA
RISK MANAGEMENT
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

Allocated Costs:	
Records Management	\$ 6,015
ADOA, Director's Office	77,024
Management Services Division	80,401
Mail Room	6,122
General Accounting Office	42,603
Enterprise Procurement Service	17,257
State Treasurer	<u>243</u>
 Total to be allocated:	 <u>\$ 229,665</u>

STATE OF ARIZONA
RISK MANAGEMENT
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

	Units of Service	Actual Costs for FY 2006	Estimated Costs for FY 2006	Roll Forward	Fixed Costs for FY 2008
GENERAL GOVERNMENT					
Attorney General	183,839	645	859	(214)	432
Department of Commerce	47,200	166	146	20	186
Department of Housing	15,900	56	40	16	72
Office of the Governor	86,600	304	135	169	473
Library, Archives & Public Records	61,394	216	233	(17)	198
HEALTH AND WELFARE					
Health Care Cost Containment System	571,000	2,004	1,645	359	2,363
Department of Economic Security	5,135,600	18,027	14,843	3,184	21,212
Department of Environmental Quality	275,500	967	715	252	1,219
Department of Health Services	1,383,400	4,856	3,812	1,044	5,901
Comm for the Deaf & the Hard of Hearing	6,400	22	12	11	33
Veterans' Services	188,900	663	702	(39)	624
INSPECTION AND REGULATION					
Department of Agriculture	123,200	432	414	18	451
Dept of Building & Fire Safety	26,000	91	103	(12)	80
Corporation Commission	279,300	980	1,482	(501)	479
Industrial Commission	124,700	438	501	(63)	375
State Mine Inspector	120,800	424	336	88	512
Radiation Regulatory Agency	11,600	41	33	7	48
Board of Nursing	15,900	56	42	14	70
Structural Pest Control Commission	13,000	46	34	11	57
EDUCATION					
AZ Commission on the Arts	7,000	25	20	4	29
Bd of Dir for Community Colleges	0	0	12	(12)	(12)
School for the Deaf and the Blind	472,000	1,657	1,487	170	1,827
Department of Education	277,600	974	555	420	1,394
Board of Regents	14,200	50	31	18	68
Arizona State University	5,150,100	18,078	18,225	(147)	17,932
Northern Arizona University	2,240,400	7,864	6,903	961	8,826
University of Arizona	8,137,400	28,565	28,259	305	28,870
PROTECTION AND SAFETY					
Department of Corrections	7,388,800	25,937	24,881	1,056	26,993
AZ Criminal Justice Commission	9,400	33	30	3	36
Dept of Emergency & Military Affairs	278,200	977	1,172	(195)	781
Department of Public Safety	5,324,100	18,689	16,652	2,037	20,726
Juvenile Corrections	1,012,600	3,555	4,382	(828)	2,727
TRANSPORTATION					
Department of Transportation	16,794,400	58,953	56,174	2,779	61,732
NATURAL RESOURCES					
Game and Fish Department	758,900	2,664	2,783	(119)	2,545
Arizona Geological Survey	6,200	22	21	1	23
State Land Department	551,300	1,935	1,872	63	1,999
State Parks Board	362,700	1,273	1,133	140	1,413
Department of Water Resources	130,100	457	219	237	694
				0	0
OTHERS	5,213,200	18,300	17,374	926	19,226
CENTRAL SERVICE	2,627,467	9,223	11,212	(1,989)	7,234
TOTAL	<u>65,426,300</u>	<u>229,665</u>	<u>219,485</u>	<u>10,180</u>	<u>239,845</u>

STATE OF ARIZONA
RISK MANAGEMENT
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

<u>Central Service Agency</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
Office of Strategic Planning & Budgeting	6,800	\$ 24
Office of Equal Opportunity	2,500	9
Records Management	11,206	39
Attorney General	14,861	52
Dept of Administration*	2,581,000	9,060
State Treasurer	11,100	39
	<u>2,627,467</u>	<u>\$ 9,223</u>
Total allocated:		

<u>*Dept of Administration</u>	<u>Units of Service</u>	<u>Allocated Cost</u>
ADOA, Director's Office	19.2	\$ 191
Capitol Police	49.0	487
Management Services	27.5	273
Special Services	14.3	142
Motor Pool	19.0	189
Surplus Property	23.0	229
Mail Room	4.0	40
Tenant Services	116.7	1,160
Building & Planning	56.0	557
General Accounting Office	78.3	778
Risk Management Office	67.0	666
Enterprise Procurement Service	40.2	400
Workman's Compensation	29.0	288
Personnel Services Division	183.0	1,819
ISD: Automation	158.4	1,574
ISD: Telecommunications	22.0	219
ISD: 911 Emergency	5.0	50
	<u>911.6</u>	<u>\$ 9,060</u>
Total allocated:		

STATE OF ARIZONA
ARIZONA DEPARTMENT OF ADMINISTRATION
BUILDING AND PLANNING SERVICES

SERVICES PROVIDED

Building and Planning is responsible for construction review, building/construction inspection, land acquisitions, tenant improvements, building renovation, state capital planning, building renewal allocations, office space allocations, office lease reviews, agency relocation and parking.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix B, Section 11.

RELEVANCE TO GOVERNMENT PROJECTS

These services are applicable to Federal projects, as well as to regular State agency operations. Accordingly, the Federal grant programs benefit from these services and should bear their proportionate share of the costs.

BASIS OF ALLOCATION

These are building specific depreciation costs and are used in the occupancy calculation. Costs have been classified into four types and are depreciated as follows:

- (1) Original Construction - cost of original construction or the acquisition cost has been depreciated on a 40 year life.
- (2) Built-in Equipment - cost of equipment such as shelving, desk and modular furniture has been depreciated on a 15 year life.
- (3) Major Renovation - cost of improvements such as elevator enhancements, remodeling, new air conditioning systems and other improvements has been depreciated on a 10 year life.
- (4) Minor Remodeling - cost of minor improvements such as carpeting and draperies has been depreciated on a 5 year life.

STATE OF ARIZONA
 BUILDING AND PLANNING SERVICES
 ACTUAL FY 2006 COSTS
 FOR THE FY 2008 SWCAP

AFIS FY 06 Expenditures	\$	5,311,584
Exclusions (Non ADOA Renewal Cost)		(2,268,384)
Building Renewal (to depreciation schedule)		(525,979)
Exclusion (Operating Transfers)		(2,990)
Exclude Insurance Premium		(58,575)
Exclude Utilities		(250,000)
Exclude Health Lab		(49,335)
Exclude Rent		<u>(221,143)</u>
Total allowable:		<u>1,935,179</u>
Equipment Use		2,820
Occupancy Costs		288,087
Records Management		1,119
ADOA, Director's Office		64,379
Management Services Division		67,201
Mail Room		181
General Accounting Office		35,609
Enterprise Procurement Service		44,846
Treasurer's Office		203
Risk Management Office		<u>557</u>
Total to be allocated:		<u><u>\$ 2,440,180</u></u>

These costs are used in the computation of the Occupancy Costs found on page 67.

STATE OF ARIZONA
ARIZONA DEPARTMENT OF ADMINISTRATION
CAPITOL POLICE

SERVICES PROVIDED

The Capitol Police provide public safety services in the Phoenix and Tucson capitol complexes through vehicle, bicycle and foot patrols. They respond to emergencies, conduct criminal investigations and provide safety and security training for employees.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix A, Section C.

RELEVANCE TO GOVERNMENT PROJECTS

These services are applicable to Federal projects, as well as to regular State agency operations. Accordingly, the Federal grant programs benefit from these services and should bear their proportionate share of the costs.

BASIS OF ALLOCATION

Costs associated with providing for the Phoenix Capitol Mall security have been allocated on the total square footage of buildings served.

Costs associated with providing security for the Tucson Complex have been allocated on the total square footage of buildings served.

STATE OF ARIZONA
 CAPITOL POLICE
 ACTUAL FY 2006 COSTS
 FOR THE FY 2008 SWCAP

AFIS FY 06 Expenditures	\$	2,106,189
Exclude Rent		(12,750)
Exclude Health Lab		(295,591)
Exclude Insurance Premium		(15,560)
Exclude Operating Transfers		(205)
Total allowable:		1,782,083
Equipment Use		4,361
Occupancy		110,425
GF Insurance Premium		52,438
ADOA, Director's Office		56,331
Management Services Division		58,801
Mail Room		415
General Accounting Office		31,158
Enterprise Procurement Service		1,381
State Treasurer		178
Risk Management Office		487
Total to be allocated:		\$ 2,098,058

These costs are used in the computation of the Occupancy Costs found on page 67.

STATE OF ARIZONA
ARIZONA DEPARTMENT OF ADMINISTRATION
TENANT SERVICES

SERVICES PROVIDED

Tenant Services maintains and services certain buildings in the Phoenix and Tucson area. The services provided include: custodial and janitorial services, security, space allocation, grounds and parking area maintenance, facilities planning and various other services of a general nature.

ALLOWANCE UNDER 2 CFR Part 225

The costs incurred are in accordance with 2 CFR Part 225 (formerly OMB Circular A-87), Appendix B, Section 25.

RELEVANCE TO GOVERNMENT PROJECTS

These services are applicable to Federal projects, as well as to regular State agency operations. Accordingly, the Federal grant programs benefit from these services and should bear their proportionate share of the costs.

BASIS OF ALLOCATION

Utilities and elevator costs are recorded by facility. Custodial, maintenance, grounds and security costs are prorated based on each facility's ratio of square footage to the total square footage of all applicable facilities.

STATE OF ARIZONA
 TENANT SERVICES
 ACTUAL FY 2006 COSTS
 FOR THE FY 2008 SWCAP

AFIS FY 06 Expenditures	\$	14,946,130
Exclude Rent		(387,090)
Exclude Insurance Premium		(77,800)
Exclude Health Lab		(49,335)
Total allowable:		14,431,905
Equipment Use		40,873
Occupancy Costs		246,695
GF Insurance Premium		124,889
ADOA, Director's Office		134,160
Management Services Division		140,042
Mail Room		124
General Accounting Office		74,206
Enterprise Procurement Service		52,725
Treasurer's Office		423
Risk Management Office		1,160
Total to be allocated:		\$ 15,247,202

These costs are used in the computation of the Occupancy Costs found on page 67.

STATE OF ARIZONA
DEPARTMENT OF ADMINISTRATION - GENERAL SERVICES DIVISION - OCCUPANCY
ALLOCATION OF FY 2006 COSTS
FOR THE FY 2008 SWCAP

	Actual Costs for FY 2006	Estimated Costs for FY 2006	Roll Forward	Fixed Costs for FY 2008
GENERAL GOVERNMENT				
Attorney General	2,675,824	2,527,709	148,115	2,823,938
Department of Commerce	362,640	411,614	(48,975)	313,665
Department of Housing	169,149	191,993	(22,844)	146,305
Office of the Governor	626,276	711,282	(85,006)	541,271
Library, Archives & Public Records	942,390	939,774	2,616	945,006
HEALTH AND WELFARE				
Health Care Cost Containment System	25,403	25,501	(98)	25,305
Department of Economic Security	3,234,257	3,168,628	65,629	3,299,887
Department of Environmental Quality	2,441,858	2,439,801	2,057	2,443,915
Department of Health Services	3,553,736	3,287,607	266,129	3,819,865
Comm for the Deaf & Hard of Hearing	56,518	61,168	(4,650)	51,868
Veterans' Services		13,490	(13,490)	(13,490)
INSPECTION AND REGULATION				
Department of Agriculture	745,837	759,286	(13,449)	732,388
Dept of Building & Fire Safety	210,737	188,957	21,780	232,517
Corporation Commission	798,531	771,170	27,361	825,891
Industrial Commission				
State Mine Inspector	71,621	79,942	(8,321)	63,300
Radiation Regulatory Agency				
Board of Nursing				
Structural Pest Control Commission	96,962	97,302	(340)	96,622
EDUCATION				
AZ Commission on the Arts	41,462	40,487	976	42,438
St Bd of Directors for Community Colleges				
School for the Deaf and the Blind				
Department of Education	867,499	873,238	(5,739)	861,759
Board of Regents				
Arizona State University				
Northern Arizona University				
University of Arizona				
PROTECTION AND SAFETY				
Department of Corrections	1,469,199	1,485,492	(16,294)	1,452,905
AZ Criminal Justice Commission	162,840	153,695	9,145	171,985
Dept of Emergency Svcs & Military Affairs				
Department of Public Safety				
Juvenile Corrections	480,609	492,867	(12,258)	468,351
TRANSPORTATION				
Department of Transportation	41,846	40,801	1,045	42,890
NATURAL RESOURCES				
Game and Fish Department				
Arizona Geological Survey	90,450	97,288	(6,838)	83,612
State Land Department	652,188	630,426	21,762	673,951
State Parks Board	279,781	229,987	49,794	329,575
Department of Water Resources	207,941	76,441	131,501	339,442
OTHERS				
	9,171,064	9,333,104	(162,040)	9,009,024
CENTRAL SERVICE				
	3,907,427	3,925,914	(18,487)	3,888,940
TOTAL				
	<u>33,384,045</u>	<u>33,054,962</u>	<u>329,083</u>	<u>33,713,127</u>

FY 2006 STATEWIDE COST ALLOCATION PLAN - COST PER SQUARE FOOT

BLDG CODE		BUILDING	ADDRESS	Available Space				Depreciation						Total			
				Office	Storage	Shop	Total	Total Depr	Storage	Shop	Office	Utility	Elevator	Tenant Svcs	Bldg & Png	Security	Office
47		Evans House	1100 W Washington	3,728			3,728	6,890	0	0	6,890	25,965	602	13,830	3,067	2,473	52,827
23		Carnegie Library	1101 W Washington	9,000			9,000	19,377	0	0	19,377	38,116	837	33,367	7,405	5,969	105,091
19		Corporation Commission	1200 W Washington	41,264			41,264	84,211	0	0	84,211	71,798	1,037	153,077	33,952	27,368	371,443
22		Law Building	1275 W Washington	101,832			101,832	204,301	0	0	204,301	177,185	2,299	377,766	83,787	67,539	912,877
17		State Ofc Bldg (DES II)	1300 W Washington	56,209	2,497		58,706	112,721	4,794	0	107,927	105,389	3,853	208,518	46,249	38,936	510,872
94		Secretary of State	14 N 18th Ave	2,371			2,371	31,711	0	0	31,711	8,097		8,796	1,951	1,573	52,128
15		State Ofc Bldg (DES I)	1400 W Washington	58,984	1,680		60,664	116,885	3,237	0	113,648	108,906	3,865	218,813	48,532	40,235	533,998
21		Capital Center	15 S 15th Ave	138,193			138,193	551,599	0	0	551,599	206,579	15,161	512,654	113,705	91,655	1,491,353
20		State Courts Bldg	1501 W Washington	187,536			187,536	881,411	0	0	881,411	550,051		695,702	154,304	124,382	2,405,849
46		Mines & Minerals	1502 W Washington	29,069	2,669		31,738	13,120	1,103	0	12,017	40,316	1,034	107,837	23,918	21,050	206,172
38		Data Center	1510 W Adams	28,879	1,167		30,046	46,626	1,811	0	44,815	205,752	4,187	107,132	23,762	19,928	405,576
10		Health Laboratory	1520 W Adams	24,503	413		24,916	78,964	1,309	0	77,655	206,198	1,535	90,899	20,161	16,525	412,973
36		Motor Pool Facility	1522 W Jackson	2,369		2,200	4,569	46,862	0	22,564	24,298	37,014		8,788	1,949	3,030	75,079
31		Education Building	1535 W Jefferson	79,991	620		80,611	69,396	534	0	68,862	178,676	10,311	296,742	65,816	53,465	673,873
37		Surplus Property	1537 W Jackson			11,653	11,653	13,092	0	13,092	0	17,131		0	0	7,729	24,860
1		Revenue	1600 W Monroe	171,951	11,799		183,750	593,594	38,116	0	555,478	375,625	42,315	637,885	141,481	121,871	1,874,656
29		Corrections	1601 W Jefferson	59,511	184		59,695	31,390	97	0	31,293	205,297	6,546	220,768	48,966	39,592	552,462
8		State Ofc Bldg (St Comp)	1616 W Adams	95,928	2,356		98,284	207,359	4,971	0	202,389	195,569	14,692	355,864	78,929	65,186	912,629
7		State Ofc Bldg (East Annex)	1624 W Adams	38,343	3,316		41,659	77,270	6,151	0	71,120	50,138	3,771	142,241	31,549	27,630	326,449
28		Occupational Licensing	1645 W Jefferson	56,454	4,523		60,977	47,052	3,490	0	43,562	172,558	11,666	209,427	45,450	40,443	524,106
6		Agriculture Bldg (W Annex)	1688 W Adams	38,295			38,295	128,681	0	0	128,681	81,939		142,063	31,509	25,399	409,592
13		House	1700 W Washington (House)	68,000	1,000		69,000	88,082	1,277	0	86,806	160,646	6,426	252,259	55,950	45,764	607,851
12		Capitol Justice	1700 W Washington (Justice)	34,000	34,000		68,000	59,119	29,560	0	29,560	158,318	6,576	126,130	27,975	45,100	393,658
39		Capitol Museum	1700 W Washington (Museum)	48,000			48,000	0	0	0	0	111,754	105	178,065	39,494	31,836	361,254
14		Senate	1700 W Washington (Senate)	62,000	1,000		63,000	63,537	1,009	0	62,529	197,523	6,878	230,001	51,013	41,784	589,729
11		Capitol Tower	1700 W Washington (Tower)	194,633	438		195,071	364,818	819	0	363,999	448,413	23,142	722,029	160,144	129,379	1,785,372
5		JLBC	1716 W Adams	10,226	300		10,526	2,672	76	0	2,596	46,223		37,935	8,414	6,981	102,149
3		Health Services	1740 W Adams	81,192			81,192	54,784	0	0	54,784	255,490	4,582	301,198	66,805	53,850	736,708
27		DES West Bldg	1789 W Jefferson	192,006			192,006	976,963	0	0	976,963	571,384	15,629	712,284	157,982	127,346	2,561,589
91		Facilities Support Center	1801 W Madison			3,840	3,840	0	0	0	0	7,427		0	0	2,547	9,974
35		Print Shop	1802 W Jackson	2,787		5,906	8,693	10,196	0	6,927	3,269	16,984		10,339	2,293	5,766	38,651
34		General Services Bldg	1805 W Madison	1,928			1,928	0	0	0	0	3,907		7,152	1,586	1,279	13,924
2		DHS Vital Records	1818 W Adams	15,238			15,238	38,647	0	0	38,647	39,351		56,528	12,538	10,106	157,169
26		Personnel Bldg	1831 W Jefferson	19,500			19,500	41,055	0	0	41,055	39,991	1,641	72,339	16,045	12,933	184,004
93		GSD Facilities Operation	1840 W Jackson			9,556	9,556	2,782	0	2,782	0	16,479		0	0	6,338	22,816
33		GSD Office	1850 W Jackson			4,770	4,770	30,898	0	30,898	0	11,189		0	0	3,164	14,354
25		Records Retention	1919 W Jefferson (Records)	15,000	35,000		50,000	74,330	52,031	0	22,299	43,479		55,645	12,342	33,162	166,927
24		Child Development Ctr	1937 W Jefferson (Child Dev)	8,670			8,670	0	0	0	0	19,711		32,163	7,134	5,750	64,757
42		Wayland Complex	1937 W Jefferson (Wayland)	4,130			4,130	26,056	0	0	26,056	5,974		15,321	3,398	2,739	53,488
82		Agriculture Laboratory	2422 W Holly	21,852			21,852	82,414	0	0	82,414	102,651		81,064	17,980	14,493	298,601
78		Sun State Savings	2910 N 44th St	93,773	1,224		94,997	157,794	2,033	0	155,761	231,697	4,611	347,869	77,156	63,006	880,100
77		Corpsman Building	417 W Roosevelt	4,200			4,200	11,837	0	0	11,837	7,803		15,581	3,456	2,786	41,462
79		Kingman Office Building	519 E Beale	15,608	857		16,465	27,481	1,430	0	26,050	34,806		57,901	12,842	10,920	142,519
80		Doubletree Bldg	9500 Doubletree Rd	28,314			28,314	56,841	0	0	56,841	59,090		105,036	23,297	18,779	263,043
TOTAL PHOENIX				2,145,467	105,043	37,925	2,288,435	5,532,819	153,847	76,263	5,302,708	5,648,587	193,304	7,959,031	1,765,286	1,517,786	22,324,966
54		Tucson Office Bldg III	400 W Congress	154,560	44		154,604	606,999	173	0	606,826	470,371	5,481	830,532	122,071	102,540	2,137,821
53		Tucson Office Bldg II	402 W Congress	46,143	3,020		49,163	157,693	9,687	0	148,006	44,620	1,209	247,950	36,444	32,607	510,835
52		Tucson Office Bldg I	416 W Congress	27,076	2,370		29,446	13,586	1,094	0	12,493	3,397	5,327	145,493	21,385	19,530	207,624
TOTAL TUCSON				227,779	5,434	0	233,213	778,278	10,953	0	767,325	518,387	12,016	1,223,976	179,899	154,677	2,856,280
300		ADOA Building	100 N 15th Ave	176,400			176,400	1,065,417	0	0	1,065,417			847,505	136,074	116,996	2,165,992
303		ADEQ Building	1010 W Washington	24,392			24,392	0	0	0	0	0		16,816	16,178	34,994	
302		ADEQ Building	1110 W Washington	270,897			270,897	1,512,342	0	0	1,512,342			1,377,311	208,968	179,670	3,278,292
304		ADHS Building	150 N 18th Ave	170,000			170,000	783,146	0	0	783,146			790,021	131,137	112,751	1,817,056
				641,689			641,689	3,360,906	0	0	3,360,906	0	0	3,014,837	494,995	425,595	7,296,333
134 *		Health Services Laboratory	250 N 17th Ave	72,550			72,550	665,401	0	0	665,401			0	0	0	665,401
TOTAL LEASE PURCHASE				714,239	0	0	714,239	4,026,307	0	0	4,026,307	0	0	3,014,837	494,995	425,595	7,961,735
* The Health Services Lab has an Inter-Agency Service Agreement with GSD (ADOA) to provide tenant services and building maintenance. These costs are direct billed to HSA and therefore are not included in the allocation for the Health Lab. The building is still depreciated so that portion of the cost is allocated by square foot.																	
GRAND TOTAL				3,087,485	110,477	37,925	3,235,887	10,337,404	164,800	76,263	10,096,341	6,165,973.91	205,320	12,197,844	2,440,180	2,098,058	33,142,981

STATE OF ARIZONA
 AUTOMATION SECTION - INTERNAL SERVICE FUND
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 FOR YEAR ENDING JUNE 30, 2006

FY 06

PART I A-87 R.E. BALANCE

(000s)

A-87 R.E. BALANCE JULY 1, 2005		
Balance Per Prior Year's Reconciliation of Fund to A-87		2,733
Excess Retained Earnings FY 03 Unpaid		
RETAINED EARNINGS INCREASE(DECREASE) - Per CAFR		
A-87 Revenues (Actual and Imputed)		
From CAFR	19,937	
Imputed	-	
Other		
Total Revenues	<u>19,937</u>	<u>19,937</u>
Expenditures (Actual Costs):		
Per CAFR	19,765	
Imputed	-	
"Transfers Out" (COP rent 1K)	1	
Non-Operating Expenses - Federal Excess Reserve Refund Payment	0	
Less A-87 Unallowable Costs (e.g.)-		
Capital Outlay		
Operating Transfers		
Interest Expense	0	
Other - Rent (Actual paid in AFIS: Legislative Billings 427K COP Rent 1K)	(428)	
Plus A-87 Allowable Costs (e.g.)-		
Indirect Costs From SWCAP	581	
(If Not Allocated in Section I Of SWCAP To User Depts/Programs)		
Depreciation or Use Allowance	1,471	
(If Not Included In Actual Costs Above)		
Other - Occupancy Costs (Rent) from SWCAP	378	
OMB A-87 Allowable Expenditures	<u>378</u>	<u>21,768</u>
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balance		
at State Treasury Avg. Rate of Return	197	
Plus: Nonoperating Revenue per CAFR		
Less: Nonoperating Expenses per CAFR	0	
Other- Federal portion of excess Retained Earnings not paid		
Total Adjustments	<u>197</u>	<u>197</u>
A-87 R.E. BALANCE JUNE 30, 2006	(A)	<u>1,099</u>
Allowable Reserve (21,768-1471)*(60/360)	(B)	<u>3,383</u>
Excess Balance (A) - (B)		<u>(2,284)</u>

(If less than zero, the amount on (A) is the beginning A-87 R.E. balance for the next year's reconciliation. If there is an excess balance, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning A-87 Retained Earnings balance for next year.)

STATE OF ARIZONA
 AUTOMATION SECTION - INTERNAL SERVICE FUND
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 FOR YEAR ENDING JUNE 30, 2006

	FY 06	
PART II A-87 STATE ONLY FUNDS BALANCE		
A-87 STATE ONLY FUNDS BALANCE JULY 1, 2005	6,825	
TRANSFERS Per CAFR (Supported By Official Accounting Records):		
Plus: Transfers In (e.g., Contrib. Capital)		
Less: Transfers Out (e.g., Payback of Contrib. Capital, Other Uses of Fund R.E.)	_____	
Net Transfers		0
STATE PORTION OF EXCESS A-87 RETAINED EARNINGS		
Plus: State Portion of Excess Reserve - FY05 (\$1,413 State \$516 unpaid Federal)	1,413	
Plus: Operating Transfers In	0	
Less: Operating Transfers Out	5,237	
Total Balance of State Portion of Excess A-87 Retained Earnings		(3,824)
A-87 STATE CONTRIBUTED CAPITAL AS OF JUNE 30, 2006	(C)	<u>3,001</u>
Recap:		
Reciliation for fund split	-5237	
Contributed Capital per FY00 CAFR	1,711	
Less: Transfers Out - FY97	(50)	
Less: Transfers Out - FY99	(380)	
Less: Transfers Out - FY03	(4,080)	
Plus: FY95 RE Settlement	3,687	
Plus: FY96 RE Settlement	0	
Plus: FY97 RE Settlement	3,285	
Plus: FY03 RE Settlement	1,963	
Plus: FY04 RE Settlement	689	
Plus: FY05 RE Settlement	1,413	
Total A-87 State Cumulative Contributed Capital as of June 30, 2006	_____	<u>3,001</u>
PART III A-87 ADJUSTMENTS BALANCE		
A-87 ADJUSTMENTS BALANCE JULY 1, 2005		7,326
ADJUSTMENTS:		
Less: A-87 Unallowable Costs		0
Plus: A-87 Allowable Costs - Indirect Costs From SWCAP		581
Rent adjustments (net)		(50)
Other- Imputed Interest Earned		(197)
Other - Federal Share of Excess Reserve		516
Total Adjustments		_____
		850
A-87 ADJUSTMENTS BALANCE JUNE 30, 2006	(D)	<u>8,176</u>
PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCES.		
RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUSTMENTS TO CAFR		<u>12,276</u>
(Should Tie to the Fund Balance in the CAFR - [A + C + D])		

STATE OF ARIZONA
HEALTH INSURANCE TRUST FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
FOR YEAR ENDING JUNE 30, 2006

PART I A-87 R.E. BALANCE

	FY 06	(000s)
A-87 R.E. BALANCE JULY 1, 2005		
Balance Per Prior Year's Reconciliation of Fund to A-87		7,393
RETAINED EARNINGS INCREASE(DECREASE) - Per CAFR		
A-87 Revenues (Actual and Imputed)		
From CAFR	547,167	
Other-	<u>0</u>	
Total Revenues		<u>547,167</u>
Expenditures (Actual Costs):		
Per CAFR	552,406	
"Transfers Out" -		
Operating Transfer - Federal Excess Reserve Refund Payment		
Less A-87 Unallowable Costs (e.g.)-		
Capital Outlay		
Interest Expense	0	
Other -Rent (Actual paid in Legis. Billings 161K)	(161)	
Plus A-87 Allowable Costs (e.g.)-		
Indirect Costs From SWCAP	0	
(If Not Allocated in Section I Of SWCAP To User Depts/Programs)		
Depreciation or Use Allowance	0	
(If Not Included In Actual Costs Above)		
Occupancy Costs (Rent) from SWCAP	0	
OMB A-87 Allowable Expenditures		<u>552,245</u>
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balance		
at State Treasury Avg. Rate of Return	3,245	
Plus: Nonoperating Rev. per CAFR		
Less: Nonoperating Exp. per CAFR		
Plus: Operating Transfers in		
Other- Restatement of Beg. R/E due to CAFR prior year adjustments		
Total Adjustments		<u>3,245</u>
A-87 R.E. BALANCE, JUNE 30, 2006	(A)	<u>5,560</u>
Allowable Reserve (552,406)*(60/360)	(B)	<u>92,041</u>
Excess Balance (A) - (B)		<u>(86,481)</u>

(If less than zero, the amount on (A) is the beginning A-87 R.E. balance for the next year's reconciliation. If there is an excess balance, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning A-87 Retained Earnings balance for next year.)

PART II A-87 STATE ONLY FUNDS BALANCE

A-87 STATE ONLY FUNDS BALANCE JULY 1, 2005		0	
TRANSFERS Per CAFR (Supported By Official Accounting Records):			
Plus: Transfers In		0	
Less: Transfers Out (e.g., Payback of Contrib. Capital, R.E.)		0	
Net Transfers			0
STATE PORTION OF EXCESS A-87 RETAINED EARNINGS			
Plus: State Portion of Excess Reserve		0	
Less: Operating Transfers Out			
Total Balance of State Portion of Excess A-87 Retained Earnings		<u>0</u>	
A-87 STATE CONTRIBUTED CAPITAL AS OF JUNE 30, 2006	(C)		<u><u>0</u></u>
Recap:			
Contributed Capital per FY04 CAFR			
Total A-87 State Cumulative Contributed Capital as of June 30, 2006		<u>0</u>	

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2005		(1,727)	
ADJUSTMENTS:			
Less: A-87 Unallowable Costs		0	
Plus: A-87 Allowable Costs - Indirect Costs From SWCAP		0	
Rent adjustments (net)		(161)	
Other- Imputed Interest Earned		(3,245)	
Other - Federal Share of Excess Reserve - FY03		0	
Total Adjustments		<u>(3,406)</u>	
A-87 ADJUSTMENTS BALANCE JUNE 30, 2006	(D)		<u><u>(5,133)</u></u>

PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCES.

RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUSTMENTS TO CAFR		<u><u>427</u></u>
(Should Tie to the Fund Balance in the CAFR - [A + C + D])		

STATE OF ARIZONA
MOTOR POOL INTERNAL SERVICE FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
FOR YEAR ENDING JUNE 30, 2006

FY 06

PART I A-87 R.E. BALANCE

		(000s)
A-87 R.E. BALANCE JULY 1, 2005		
Balance Per Prior Year's Reconciliation of Fund to A-87		1,310
RETAINED EARNINGS INCREASE(DECREASE) - Per CAFR		
A-87 Revenues (Actual and Imputed)		
From CAFR	11,084	
Other-		
Total Revenues	<u>11,084</u>	
Expenditures (Actual Costs):		
Per CAFR	8,060	
"Transfers Out" -		
Operating Transfer (COP Rent 1; Operating trsf 1)	2	
Less A-87 Unallowable Costs (e.g.)-		
Depreciation Federal Vehicle	(145)	
GF Reversion	0	
Federal Excess Reserve Refund Payment		
Other -Rent (Actual paid in AFIS: Legis. Billings 50K; COP rent 1K)	(51)	
Plus A-87 Allowable Costs (e.g.)-		
Indirect Costs From SWCAP	71	
(If Not Allocated in Section I Of SWCAP To User Depts/Programs)		
Depreciation or Use Allowance	2,511	
(If Not Included In Actual Costs Above)		
Occupancy Costs (Rent) from SWCAP	98	
OMB A-87 Allowable Expenditures	<u>10,546</u>	
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balance		
at State Treasury Avg. Rate of Return	434	
Plus: Nonoperating Rev. per CAFR	154	
Less: Nonoperating Exp. per CAFR		
Other- Restatement of Beg. R/E due to CAFR prior year adjustments		
Total Adjustments	<u>588</u>	
A-87 R.E. BALANCE, JUNE 30, 2006	(A)	<u><u>2,436</u></u>
Allowable Reserve (10,546-2,511)*(60/360)	(B)	<u>1,339</u>
Excess Balance (A) - (B)		<u><u>1,097</u></u>

(If less than zero, the amount on (A) is the beginning A-87 R.E. balance for the next year's reconciliation. If there is an excess balance, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning A-87 Retained Earnings balance for next year)

STATE OF ARIZONA
MOTOR POOL INTERNAL SERVICE FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
FOR YEAR ENDING JUNE 30, 2006
PART II A-87 STATE ONLY FUNDS BALANCE

A-87 STATE ONLY FUNDS BALANCE JULY 1, 2005		22,468
TRANSFERS Per CAFR (Supported By Official Accounting Records):		
Plus: Transfers In		793
Less: Transfers Out (e.g., Payback of Contrib. Capital, R.E.)		
Net Transfers		793
STATE PORTION OF EXCESS A-87 RETAINED EARNINGS		
Plus: State Portion of Excess Reserve		241
Less: Operating Transfers Out		
Total Balance of State Portion of Excess A-87 Retained Earnings		<u>241</u>
A-87 STATE CONTRIBUTED CAPITAL AS OF JUNE 30, 2006	(C)	<u><u>23,502</u></u>
Recap:		
Contributed capital FY 02	452	
General fund reversion FY02	(3,000)	
Contributed capital FY 03	122	
General fund reversion FY03	(6,033)	
Current contributed capital FY 04	453	
General Fund reversion FY 04	(1,044)	
current contributed capital FY 05	1,403	
General Fund reversion FY 05	(1,002)	
Current Contributed Capital FY 06	793	
Contributed Capital per FY01 Cafr	18,667	
Plus: FY95 RE Settlement	2,579	
Plus: FY96 RE Settlement	2,880	
Plus: FY98 RE Settlement	864	
Plus: FY99 RE Settlement	917	
Plus: FY01 RE Settlement	1,560	
Plus: FY02 RE Settlement	2,012	
Plus: FY03 RE Settlement	1,326	
Plus: FY04 RE Settlement	312	
Plus: FY05 RE Settlement	241	
Total A-87 State Cumulative Contributed Capital as of June 30, 2006	<u>23,502</u>	

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2005		(766)
ADJUSTMENTS:		
Less: A-87 Unallowable Costs	(145)	
Plus: A-87 Allowable Costs - Indirect Costs From SWCAP	71	
Rent adjustments (net)	47	
Other- Imputed Interest Earned	(434)	
Other - Federal Share of Excess Reserve - FY05	44	
Depreciation Federal Vehicle		
Total Adjustments		<u>(417)</u>
A-87 ADJUSTMENTS BALANCE JUNE 30, 2006	(D)	<u><u>(1,183)</u></u>

PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCES.

RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUSTMENTS TO CAFR (Should Tie to the Fund Balance in the CAFR - [A + C + D])		<u><u>24,755</u></u>
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STATE OF ARIZONA
RISK MANAGEMENT INTERNAL SERVICE FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
FOR YEAR ENDING JUNE 30, 2006

FY 06

PART I A-87 R.E. BALANCE

(000s)

A-87 R.E. BALANCE JULY 1, 2005		
Balance Per Prior Year's Reconciliation of Fund to A-87		(261,051)
RETAINED EARNINGS INCREASE(DECREASE) - Per CAFR		
A-87 Revenues (Actual and Imputed)		
From CAFR	94,633	
Other-	139	
Total Revenues		<u>94,772</u>
Expenditures (Actual Costs):		
Per CAFR	148,105	
"Transfers Out" - (COP rent 25K, transfers out 173K, Loss prevention 616K)	814	
Operating Transfer - Federal Excess Reserve Refund Payment		
Less A-87 Unallowable Costs (e.g.)-		
Capital Outlay		
Interest Expense	0	
Other -Rent (Actual paid Legis. Billings 323K COP rent 25K)	(348)	
Plus A-87 Allowable Costs (e.g.)-		
Indirect Costs From SWCAP	338	
(if Not Allocated in Section I Of SWCAP To User Depts/Programs)		
Depreciation or Use Allowance	71	
(if Not Included In Actual Costs Above)		
Occupancy Costs (Rent) from SWCAP	197	
OMB A-87 Allowable Expenditures		<u>149,177</u>
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balance		
at State Treasury Avg. Rate of Return	2,169	
Plus: Nonoperating Rev. per CAFR	0	
Less: Nonoperating Exp. per CAFR		
Plus: Operating Transfers in	0	
Other- Restatement of Beg. R/E due to CAFR prior year adjustments		
Total Adjustments		<u>2,169</u>
A-87 R.E. BALANCE, JUNE 30, 2006	(A)	<u><u>(313,287)</u></u>
Allowable Reserve (149,117-71)*(60/360)	(B)	<u>24,851</u>
Excess Balance (A) - (B)		<u><u>(338,138)</u></u>

(If less than zero, the amount on (A) is the beginning A-87 R.E. balance for the next year's reconciliation. If there is an excess balance, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning A-87 Retained Earnings balance for next year.)

STATE OF ARIZONA
RISK MANAGEMENT INTERNAL SERVICE FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
FOR YEAR ENDING JUNE 30, 2006
PART II A-87 STATE ONLY FUNDS BALANCE

A-87 STATE ONLY FUNDS BALANCE JULY 1, 2005		0	
TRANSFERS Per CAFR (Supported By Official Accounting Records):			
Plus: Transfers In		0	
Less: Transfers Out (e.g., Payback of Contrib. Capital, R.E.)		0	
Net Transfers			0
STATE PORTION OF EXCESS A-87 RETAINED EARNINGS			
Plus: State Portion of Excess Reserve		0	
Less: Operating Transfers Out			
Total Balance of State Portion of Excess A-87 Retained Earnings			<u>0</u>
A-87 STATE CONTRIBUTED CAPITAL AS OF JUNE 30, 2006	(C)		<u><u>0</u></u>
Recap:			
Contributed Capital per FY04 CAFR			
Total A-87 State Cumulative Contributed Capital as of June 30, 2006		<u><u>0</u></u>	

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2005			(15,550)
ADJUSTMENTS:			
Less: A-87 Unallowable Costs		0	
Plus: A-87 Allowable Costs - Indirect Costs From SWCAP		338	
Rent adjustments (net)		(151)	
Other- Imputed Interest Earned		(2,169)	
Other - Federal Share of Excess Reserve - FY03		0	
Total Adjustments		<u><u>(1,982)</u></u>	
A-87 ADJUSTMENTS BALANCE JUNE 30, 2006	(D)		<u><u>(17,532)</u></u>

PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCES.

RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUSTMENTS TO CAFR			<u><u>(330,819)</u></u>
(Should Tie to the Fund Balance in the CAFR - [A + C + D])			

STATE OF ARIZONA
 TELECOMMUNICATIONS PROGRAM OFFICE - INTERNAL SERVICE FUND
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 FOR YEAR ENDING JUNE 30, 2006

FY 06

PART I A-87 R.E. BALANCE

(000s)

A-87 R.E. BALANCE JULY 1, 2005

Balance Per Prior Year's Reconciliation of Fund to A-87 (4,471)

RETAINED EARNINGS INCREASE(DECREASE) - Per CAFR

A-87 Revenues (Actual and Imputed)

From CAFR

1,972

Imputed

0

Other

55

Total Revenues

2,027

Expenditures (Actual Costs):

Per CAFR

2,477

Imputed

0

"Transfers Out" - (COP rent 4K)

4

Non-Operating Expenses - Federal Excess Reserve Refund Payment

Less A-87 Unallowable Costs (e.g.)-

Capital Outlay

Operating transfers

Interest Expense

0

Other - Rent (actual paid in AFIS:Legislative Billing 346K, COP rent 4K)

(350)

Plus A-87 Allowable Costs (e.g.)-

Indirect Costs From SWCAP

89

(If Not Allocated in Section I Of SWCAP To User Depts/Programs)

Depreciation or Use Allowance

924

(If Not Included In Actual Costs Above)

Other - Occupancy Costs (Rent) from SWCAP

210

OMB A-87 Allowable Expenditures

3,354

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balance

at State Treasury Avg. Rate of Return

9

Plus: Nonoperating Revenue per CAFR

Less: Nonoperating Expenses per CAFR

Other- Restatement of Beg. R/E due to CAFR prior year adjustments

Total Adjustments

9

A-87 R.E. BALANCE JUNE 30, 2006

(A)

(5,789)

Allowable Reserve

(3,354-924)*(60/360)

(B)

405

Excess Balance (A) - (B)

(5,184)

(If less than zero, the amount on (A) is the beginning A-87 R.E. balance for the next year's reconciliation. If there is an excess balance, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning A-87 Retained Earnings balance for next year.)

STATE OF ARIZONA
 TELECOMMUNICATIONS PROGRAM OFFICE - INTERNAL SERVICE FUND
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 FOR YEAR ENDING JUNE 30, 2006

	FY 06	
PART II A-87 STATE ONLY FUNDS BALANCE		
A-87 STATE ONLY FUNDS BALANCE JULY 1, 2005	1,905	
TRANSFERS Per CAFR (Supported By Official Accounting Records):		
Plus: Transfers In (e.g., Contrib. Capital)	0	
Less: Transfers Out (e.g., Payback of Contrib. Capital, Other Uses of Fund R.E.)	0	
Net Transfers	<u>0</u>	
STATE PORTION OF EXCESS A-87 RETAINED EARNINGS		
Plus: State Portion of Excess Reserve - FY05	0	
Plus: Operating Transfers In	5,237	
Less: Operating Transfers Out	5,237	
Total Balance of State Portion of Excess A-87 Retained Earnings	<u>5,237</u>	
A-87 STATE CONTRIBUTED CAPITAL AS OF JUNE 30, 2006	(C)	<u>7,142</u>
Recap:		
State contributed capital trsf in from Automation	5237	
Less: Transfers Out - FY97	(50)	
Less: Transfers Out - FY99	(120)	
Less: Transfers Out - FY03	(1,920)	
Plus: FY95 RE Settlement	1,838	
Plus: FY96 RE Settlement	1,652	
Plus: FY97 RE Settlement	505	
Total A-87 State Cumulative Contributed Capital as of June 30, 2006	<u>7,142</u>	
PART III A-87 ADJUSTMENTS BALANCE		
A-87 ADJUSTMENTS BALANCE JULY 1, 2005		666
ADJUSTMENTS:		
Less: A-87 Unallowable Costs		
Plus: A-87 Allowable Costs - Indirect Costs From SWCAP	89	
Rent adjustments (net)	(140)	
Other- Imputed Interest Earned	(9)	
Other - Federal Share of Excess Reserve -	0	
Total Adjustments	<u>(60)</u>	
A-87 ADJUSTMENTS BALANCE JUNE 30, 2006	(D)	<u>606</u>
PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCES.		
RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUSTMENTS TO CAFR		<u>1,959</u>
(Should Tie to the Fund Balance in the CAFR - [A + C + D])		

STATE OF ARIZONA
 AUTOMATION SECTION - INTERNAL SERVICE FUND
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 FOR YEAR ENDING JUNE 30, 2006

FY 06

PART I A-87 R.E. BALANCE

(000s)

A-87 R.E. BALANCE JULY 1, 2005

Balance Per Prior Year's Reconciliation of Fund to A-87	2,733
Excess Retained Earnings FY 03 Unpaid	
RETAINED EARNINGS INCREASE(DECREASE) - Per CAFR	
A-87 Revenues (Actual and Imputed)	
From CAFR	19,937
Imputed	-
Other	
Total Revenues	<u>19,937</u>

Expenditures (Actual Costs):

Per CAFR	19,765
Imputed	-
"Transfers Out" (COP rent 1K)	1
Non-Operating Expenses - Federal Excess Reserve Refund Payment	0
Less A-87 Unallowable Costs (e.g.)-	
Capital Outlay	
Operating Transfers	
Interest Expense	0
Other - Rent (Actual paid in AFIS: Legislative Billings 427K COP Rent 1K)	(428)
Plus A-87 Allowable Costs (e.g.)-	
Indirect Costs From SWCAP	581
(If Not Allocated in Section I Of SWCAP To User Depts/Programs)	
Depreciation or Use Allowance	1,471
(If Not Included In Actual Costs Above)	
Other - Occupancy Costs (Rent) from SWCAP	378
OMB A-87 Allowable Expenditures	<u>21,768</u>

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	197
Plus: Nonoperating Revenue per CAFR	
Less: Nonoperating Expenses per CAFR	0
Other- Federal portion of excess Retained Earnings not paid	
Total Adjustments	<u>197</u>

A-87 R.E. BALANCE JUNE 30, 2006	(A)	<u>1,099</u>
Allowable Reserve (21,768-1471)*(60/360)	(B)	<u>3,383</u>
Excess Balance (A) - (B)		<u>(2,284)</u>

(If less than zero, the amount on (A) is the beginning A-87 R.E. balance for the next year's reconciliation. If there is an excess balance, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning A-87 Retained Earnings balance for next year.)

STATE OF ARIZONA
 AUTOMATION SECTION - INTERNAL SERVICE FUND
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 FOR YEAR ENDING JUNE 30, 2006

	FY 06	
PART II A-87 STATE ONLY FUNDS BALANCE		
A-87 STATE ONLY FUNDS BALANCE JULY 1, 2005	6,825	
TRANSFERS Per CAFR (Supported By Official Accounting Records):		
Plus: Transfers In (e.g., Contrib. Capital)		
Less: Transfers Out (e.g., Payback of Contrib. Capital, Other Uses of Fund R.E.)	_____	
Net Transfers		0
STATE PORTION OF EXCESS A-87 RETAINED EARNINGS		
Plus: State Portion of Excess Reserve - FY05 (\$1,413 State \$516 unpaid Federal)	1,413	
Plus: Operating Transfers In	0	
Less: Operating Transfers Out	5,237	
Total Balance of State Portion of Excess A-87 Retained Earnings		(3,824)
A-87 STATE CONTRIBUTED CAPITAL AS OF JUNE 30, 2006	(C)	<u>3,001</u>
Recap:		
Reciliation for fund split	-5237	
Contributed Capital per FY00 CAFR	1,711	
Less: Transfers Out - FY97	(50)	
Less: Transfers Out - FY99	(380)	
Less: Transfers Out - FY03	(4,080)	
Plus: FY95 RE Settlement	3,687	
Plus: FY96 RE Settlement	0	
Plus: FY97 RE Settlement	3,285	
Plus: FY03 RE Settlement	1,963	
Plus: FY04 RE Settlement	689	
Plus: FY05 RE Settlement	1,413	
Total A-87 State Cumulative Contributed Capital as of June 30, 2006	_____	<u>3,001</u>
PART III A-87 ADJUSTMENTS BALANCE		
A-87 ADJUSTMENTS BALANCE JULY 1, 2005	7,326	
ADJUSTMENTS:		
Less: A-87 Unallowable Costs	0	
Plus: A-87 Allowable Costs - Indirect Costs From SWCAP	581	
Rent adjustments (net)	(50)	
Other- Imputed Interest Earned	(197)	
Other - Federal Share of Excess Reserve	516	
Total Adjustments		850
A-87 ADJUSTMENTS BALANCE JUNE 30, 2006	(D)	<u>8,176</u>
PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCES.		
RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUSTMENTS TO CAFR (Should Tie to the Fund Balance in the CAFR - [A + C + D])		<u>12,276</u>

STATE OF ARIZONA
HEALTH INSURANCE TRUST FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
FOR YEAR ENDING JUNE 30, 2006

PART I A-87 R.E. BALANCE

	FY 06	(000s)
A-87 R.E. BALANCE JULY 1, 2005		
Balance Per Prior Year's Reconciliation of Fund to A-87		7,393
RETAINED EARNINGS INCREASE(DECREASE) - Per CAFR		
A-87 Revenues (Actual and Imputed)		
From CAFR	547,167	
Other-	<u>0</u>	
Total Revenues		<u>547,167</u>
Expenditures (Actual Costs):		
Per CAFR	552,406	
"Transfers Out" -		
Operating Transfer - Federal Excess Reserve Refund Payment		
Less A-87 Unallowable Costs (e.g.)-		
Capital Outlay		
Interest Expense	0	
Other -Rent (Actual paid in Legis. Billings 161K)	(161)	
Plus A-87 Allowable Costs (e.g.)-		
Indirect Costs From SWCAP	0	
(If Not Allocated in Section I Of SWCAP To User Depts/Programs)		
Depreciation or Use Allowance	0	
(If Not Included In Actual Costs Above)		
Occupancy Costs (Rent) from SWCAP	0	
OMB A-87 Allowable Expenditures		<u>552,245</u>
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balance		
at State Treasury Avg. Rate of Return	3,245	
Plus: Nonoperating Rev. per CAFR		
Less: Nonoperating Exp. per CAFR		
Plus: Operating Transfers in		
Other- Restatement of Beg. R/E due to CAFR prior year adjustments		
Total Adjustments		<u>3,245</u>
A-87 R.E. BALANCE, JUNE 30, 2006	(A)	<u>5,560</u>
Allowable Reserve (552,406)*(60/360)	(B)	<u>92,041</u>
Excess Balance (A) - (B)		<u>(86,481)</u>

(If less than zero, the amount on (A) is the beginning A-87 R.E. balance for the next year's reconciliation. If there is an excess balance, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning A-87 Retained Earnings balance for next year.)

PART II A-87 STATE ONLY FUNDS BALANCE

A-87 STATE ONLY FUNDS BALANCE JULY 1, 2005		0	
TRANSFERS Per CAFR (Supported By Official Accounting Records):			
Plus: Transfers In		0	
Less: Transfers Out (e.g., Payback of Contrib. Capital, R.E.)		0	
Net Transfers			0
STATE PORTION OF EXCESS A-87 RETAINED EARNINGS			
Plus: State Portion of Excess Reserve		0	
Less: Operating Transfers Out			
Total Balance of State Portion of Excess A-87 Retained Earnings			<u>0</u>
A-87 STATE CONTRIBUTED CAPITAL AS OF JUNE 30, 2006	(C)		<u><u>0</u></u>
Recap:			
Contributed Capital per FY04 CAFR			
Total A-87 State Cumulative Contributed Capital as of June 30, 2006		<u>0</u>	

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2005		(1,727)	
ADJUSTMENTS:			
Less: A-87 Unallowable Costs		0	
Plus: A-87 Allowable Costs - Indirect Costs From SWCAP		0	
Rent adjustments (net)		(161)	
Other- Imputed Interest Earned		(3,245)	
Other - Federal Share of Excess Reserve - FY03		0	
Total Adjustments		<u>(3,406)</u>	
A-87 ADJUSTMENTS BALANCE JUNE 30, 2006	(D)		<u><u>(5,133)</u></u>

PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCES.

RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUSTMENTS TO CAFR			<u><u>427</u></u>
(Should Tie to the Fund Balance in the CAFR - [A + C + D])			

STATE OF ARIZONA
MOTOR POOL INTERNAL SERVICE FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
FOR YEAR ENDING JUNE 30, 2006

FY 06

PART I A-87 R.E. BALANCE

		(000s)
A-87 R.E. BALANCE JULY 1, 2005		
Balance Per Prior Year's Reconciliation of Fund to A-87		1,310
RETAINED EARNINGS INCREASE(DECREASE) - Per CAFR		
A-87 Revenues (Actual and Imputed)		
From CAFR	11,084	
Other-		
Total Revenues	<u>11,084</u>	
Expenditures (Actual Costs):		
Per CAFR	8,060	
"Transfers Out" -		
Operating Transfer (COP Rent 1; Operating trsf 1)	2	
Less A-87 Unallowable Costs (e.g.)-		
Depreciation Federal Vehicle	(145)	
GF Reversion	0	
Federal Excess Reserve Refund Payment		
Other -Rent (Actual paid in AFIS: Legis. Billings 50K; COP rent 1K)	(51)	
Plus A-87 Allowable Costs (e.g.)-		
Indirect Costs From SWCAP	71	
(If Not Allocated in Section I Of SWCAP To User Depts/Programs)		
Depreciation or Use Allowance	2,511	
(If Not Included In Actual Costs Above)		
Occupancy Costs (Rent) from SWCAP	98	
OMB A-87 Allowable Expenditures	<u>10,546</u>	
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balance		
at State Treasury Avg. Rate of Return	434	
Plus: Nonoperating Rev. per CAFR	154	
Less: Nonoperating Exp. per CAFR		
Other- Restatement of Beg. R/E due to CAFR prior year adjustments		
Total Adjustments	<u>588</u>	
A-87 R.E. BALANCE, JUNE 30, 2006	(A)	<u><u>2,436</u></u>
Allowable Reserve (10,546-2,511)*(60/360)	(B)	<u>1,339</u>
Excess Balance (A) - (B)		<u><u>1,097</u></u>

(If less than zero, the amount on (A) is the beginning A-87 R.E. balance for the next year's reconciliation. If there is an excess balance, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning A-87 Retained Earnings balance for next year)

STATE OF ARIZONA
MOTOR POOL INTERNAL SERVICE FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
FOR YEAR ENDING JUNE 30, 2006
PART II A-87 STATE ONLY FUNDS BALANCE

A-87 STATE ONLY FUNDS BALANCE JULY 1, 2005		22,468
TRANSFERS Per CAFR (Supported By Official Accounting Records):		
Plus: Transfers In		793
Less: Transfers Out (e.g., Payback of Contrib. Capital, R.E.)		
Net Transfers		793
STATE PORTION OF EXCESS A-87 RETAINED EARNINGS		
Plus: State Portion of Excess Reserve		241
Less: Operating Transfers Out		
Total Balance of State Portion of Excess A-87 Retained Earnings		<u>241</u>
A-87 STATE CONTRIBUTED CAPITAL AS OF JUNE 30, 2006	(C)	<u><u>23,502</u></u>
Recap:		
Contributed capital FY 02	452	
General fund reversion FY02	(3,000)	
Contributed capital FY 03	122	
General fund reversion FY03	(6,033)	
Current contributed capital FY 04	453	
General Fund reversion FY 04	(1,044)	
current contributed capital FY 05	1,403	
General Fund reversion FY 05	(1,002)	
Current Contributed Capital FY 06	793	
Contributed Capital per FY01 Cafr	18,667	
Plus: FY95 RE Settlement	2,579	
Plus: FY96 RE Settlement	2,880	
Plus: FY98 RE Settlement	864	
Plus: FY99 RE Settlement	917	
Plus: FY01 RE Settlement	1,560	
Plus: FY02 RE Settlement	2,012	
Plus: FY03 RE Settlement	1,326	
Plus: FY04 RE Settlement	312	
Plus: FY05 RE Settlement	241	
Total A-87 State Cumulative Contributed Capital as of June 30, 2006	<u>23,502</u>	

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2005		(766)
ADJUSTMENTS:		
Less: A-87 Unallowable Costs		(145)
Plus: A-87 Allowable Costs - Indirect Costs From SWCAP		71
Rent adjustments (net)		47
Other- Imputed Interest Earned		(434)
Other - Federal Share of Excess Reserve - FY05		44
Depreciation Federal Vehicle		
Total Adjustments		<u>(417)</u>
A-87 ADJUSTMENTS BALANCE JUNE 30, 2006	(D)	<u><u>(1,183)</u></u>

PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCES.

RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUSTMENTS TO CAFR (Should Tie to the Fund Balance in the CAFR - [A + C + D])		<u><u>24,755</u></u>
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STATE OF ARIZONA
RISK MANAGEMENT INTERNAL SERVICE FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
FOR YEAR ENDING JUNE 30, 2006

FY 06

PART I A-87 R.E. BALANCE

(000s)

A-87 R.E. BALANCE JULY 1, 2005		
Balance Per Prior Year's Reconciliation of Fund to A-87		(261,051)
RETAINED EARNINGS INCREASE(DECREASE) - Per CAFR		
A-87 Revenues (Actual and Imputed)		
From CAFR	94,633	
Other-	139	
Total Revenues		<u>94,772</u>
Expenditures (Actual Costs):		
Per CAFR	148,105	
"Transfers Out" - (COP rent 25K, transfers out 173K, Loss prevention 616K)	814	
Operating Transfer - Federal Excess Reserve Refund Payment		
Less A-87 Unallowable Costs (e.g.)-		
Capital Outlay		
Interest Expense	0	
Other -Rent (Actual paid Legis. Billings 323K COP rent 25K)	(348)	
Plus A-87 Allowable Costs (e.g.)-		
Indirect Costs From SWCAP	338	
(if Not Allocated in Section I Of SWCAP To User Depts/Programs)		
Depreciation or Use Allowance	71	
(if Not Included In Actual Costs Above)		
Occupancy Costs (Rent) from SWCAP	197	
OMB A-87 Allowable Expenditures		<u>149,177</u>
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balance		
at State Treasury Avg. Rate of Return	2,169	
Plus: Nonoperating Rev. per CAFR	0	
Less: Nonoperating Exp. per CAFR		
Plus: Operating Transfers in	0	
Other- Restatement of Beg. R/E due to CAFR prior year adjustments		
Total Adjustments		<u>2,169</u>
A-87 R.E. BALANCE, JUNE 30, 2006	(A)	<u><u>(313,287)</u></u>
Allowable Reserve (149,117-71)*(60/360)	(B)	<u>24,851</u>
Excess Balance (A) - (B)		<u><u>(338,138)</u></u>

(If less than zero, the amount on (A) is the beginning A-87 R.E. balance for the next year's reconciliation. If there is an excess balance, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning A-87 Retained Earnings balance for next year.)

STATE OF ARIZONA
RISK MANAGEMENT INTERNAL SERVICE FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
FOR YEAR ENDING JUNE 30, 2006
PART II A-87 STATE ONLY FUNDS BALANCE

A-87 STATE ONLY FUNDS BALANCE JULY 1, 2005		0	
TRANSFERS Per CAFR (Supported By Official Accounting Records):			
Plus: Transfers In		0	
Less: Transfers Out (e.g., Payback of Contrib. Capital, R.E.)		0	
Net Transfers			0
STATE PORTION OF EXCESS A-87 RETAINED EARNINGS			
Plus: State Portion of Excess Reserve		0	
Less: Operating Transfers Out			
Total Balance of State Portion of Excess A-87 Retained Earnings			<u>0</u>
A-87 STATE CONTRIBUTED CAPITAL AS OF JUNE 30, 2006	(C)		<u><u>0</u></u>
Recap:			
Contributed Capital per FY04 CAFR			
Total A-87 State Cumulative Contributed Capital as of June 30, 2006		<u>0</u>	

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2005			(15,550)
ADJUSTMENTS:			
Less: A-87 Unallowable Costs		0	
Plus: A-87 Allowable Costs - Indirect Costs From SWCAP		338	
Rent adjustments (net)		(151)	
Other- Imputed Interest Earned		(2,169)	
Other - Federal Share of Excess Reserve - FY03		0	
Total Adjustments			<u>(1,982)</u>
A-87 ADJUSTMENTS BALANCE JUNE 30, 2006	(D)		<u><u>(17,532)</u></u>

PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCES.

RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUSTMENTS TO CAFR			<u><u>(330,819)</u></u>
(Should Tie to the Fund Balance in the CAFR - [A + C + D])			

STATE OF ARIZONA
 TELECOMMUNICATIONS PROGRAM OFFICE - INTERNAL SERVICE FUND
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 FOR YEAR ENDING JUNE 30, 2006

FY 06

PART I A-87 R.E. BALANCE

(000s)

A-87 R.E. BALANCE JULY 1, 2005

Balance Per Prior Year's Reconciliation of Fund to A-87 (4,471)

RETAINED EARNINGS INCREASE(DECREASE) - Per CAFR

A-87 Revenues (Actual and Imputed)

From CAFR

1,972

Imputed

0

Other

55

Total Revenues

2,027

Expenditures (Actual Costs):

Per CAFR

2,477

Imputed

0

"Transfers Out" - (COP rent 4K)

4

Non-Operating Expenses - Federal Excess Reserve Refund Payment

Less A-87 Unallowable Costs (e.g.)-

Capital Outlay

Operating transfers

Interest Expense

0

Other - Rent (actual paid in AFIS:Legislative Billing 346K, COP rent 4K)

(350)

Plus A-87 Allowable Costs (e.g.)-

Indirect Costs From SWCAP

89

(If Not Allocated in Section I Of SWCAP To User Depts/Programs)

Depreciation or Use Allowance

924

(If Not Included In Actual Costs Above)

Other - Occupancy Costs (Rent) from SWCAP

210

OMB A-87 Allowable Expenditures

3,354

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balance

at State Treasury Avg. Rate of Return

9

Plus: Nonoperating Revenue per CAFR

Less: Nonoperating Expenses per CAFR

Other- Restatement of Beg. R/E due to CAFR prior year adjustments

Total Adjustments

9

A-87 R.E. BALANCE JUNE 30, 2006

(A)

(5,789)

Allowable Reserve

(3,354-924)*(60/360)

(B)

405

Excess Balance (A) - (B)

(5,184)

(If less than zero, the amount on (A) is the beginning A-87 R.E. balance for the next year's reconciliation. If there is an excess balance, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning A-87 Retained Earnings balance for next year.)

STATE OF ARIZONA
 TELECOMMUNICATIONS PROGRAM OFFICE - INTERNAL SERVICE FUND
 RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
 FOR YEAR ENDING JUNE 30, 2006

	FY 06	
PART II A-87 STATE ONLY FUNDS BALANCE		
A-87 STATE ONLY FUNDS BALANCE JULY 1, 2005	1,905	
TRANSFERS Per CAFR (Supported By Official Accounting Records):		
Plus: Transfers In (e.g., Contrib. Capital)	0	
Less: Transfers Out (e.g., Payback of Contrib. Capital, Other Uses of Fund R.E.)	<u>0</u>	
Net Transfers		0
STATE PORTION OF EXCESS A-87 RETAINED EARNINGS		
Plus: State Portion of Excess Reserve - FY05	0	
Plus: Operating Transfers In	5,237	
Less: Operating Transfers Out	<u>5,237</u>	
Total Balance of State Portion of Excess A-87 Retained Earnings		<u>5,237</u>
A-87 STATE CONTRIBUTED CAPITAL AS OF JUNE 30, 2006	(C)	<u>7,142</u>
Recap:		
State contributed capital trsf in from Automation	5237	
Less: Transfers Out - FY97	(50)	
Less: Transfers Out - FY99	(120)	
Less: Transfers Out - FY03	(1,920)	
Plus: FY95 RE Settlement	1,838	
Plus: FY96 RE Settlement	1,652	
Plus: FY97 RE Settlement	<u>505</u>	
Total A-87 State Cumulative Contributed Capital as of June 30, 2006		<u>7,142</u>
PART III A-87 ADJUSTMENTS BALANCE		
A-87 ADJUSTMENTS BALANCE JULY 1, 2005		666
ADJUSTMENTS:		
Less: A-87 Unallowable Costs		
Plus: A-87 Allowable Costs - Indirect Costs From SWCAP	89	
Rent adjustments (net)	(140)	
Other- Imputed Interest Earned	(9)	
Other - Federal Share of Excess Reserve -	<u>0</u>	
Total Adjustments		<u>(60)</u>
A-87 ADJUSTMENTS BALANCE JUNE 30, 2006	(D)	<u>606</u>
PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCES.		
RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUSTMENTS TO CAFR		<u>1,959</u>
(Should Tie to the Fund Balance in the CAFR - [A + C + D])		