

**STATE OF COLORADO**  
**CENTRAL SERVICE COST ALLOCATION**  
**FOR FISCAL YEAR ENDING JUNE 30, 2004**

Exhibit A  
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Central Svc	DOP-EDO G&A	Personnel EDO	Fin & Procuremnt	Real Estate Serv	DOIT-Admin	DOIT-TMU	DOIT- Archives	DOIT-Comm Maint	HRS Operations	Personnel Board
Central Services	\$141,482	\$ 554,548	\$ 32,416	\$ 30,955		\$ 564,433	\$ 135	\$ 4,022	\$ 13,210	\$ 2,402
Admin Hearing	55,895	75,401	4,983	584		40,521	450	1,164	3,149	586
Computer Center					\$ 669,076					
Communications					504,981					
Employee Benefit									134,644	
Risk Management								874	136,924	
CSEAP									59,803	
Training									34,445	
Agriculture		2,286	38,908	13,246		36,867	1,871	16,821	27,375	5,150
Corrections		43,532	246,276	54,069		270,632	5,725	801,069	416,782	85,874
Education		1,500	237,143	2,096		81,502	7,596	2,676	29,171	3,379
Governor		33	18,718	1,916		8,428	14,864	2,766	9,703	75
Economic Dvlpmnt			8,910	1,402		7,986	(74)		3,840	
Energy Conserv			8,259	3,009		3,010	(73)		2,273	
Health & Environ		7,803	195,304	11,423		238,957	15,982	(49,308)	100,890	17,043
Colo Com on HE		27	12,054	2,961		6,561	(4,524)		7,333	60
Council on Arts		7	7,884			3,246			5,435	15
Historical Soc		3,880	20,126	39,389		23,553	9,953	206	17,036	976
Student Loan		1,259	4,999			24,625	4,719		17,595	2,838
CU-Regents			3,188	2,919		580	182	292	6,411	
CU-Boulder		22,297	85,972	18,643		8,882	5,896	823	179,411	50,242
CU-Colo Spgs		2,052	(8,152)	2,617		2,074	212	823	20,737	4,625
CU-Denver		3,339	(6,888)	3,503		3,625			38,882	7,523
CU-Hlth Sci Cnt		12,175	24,067	30,181		4,627	6,974		102,471	27,434
State Brd of Ag			737	4,087		431	256			
Colo State Univ		15,314	53,137	30,983		12,958	2,417	41,871	123,798	34,506
Ft Lewis College		1,868	11,106	3,167		1,926	934	17,467	19,388	2,913
Univ of So. Colo		1,730	(7,615)	4,733		1,581	1,209	1,235	18,918	2,327
State College Bd		27	2,491			1,745	58	582	5,876	60
Adams St College		746	13,707	3,319		1,682	21	2,882	17,827	1,682
Mesa St College		793	(5,062)	4,820		1,332	1,114		19,220	1,787
Metro St College		1,833	6,763	4,670		1,122	873		29,875	4,129
West St College		466	7,605	8,698		1,200	478		12,008	1,051
Western Grad Ctr			225			73				
Comm College Adm		633	(7,787)	2,919		12,397	709	582	13,171	1,427
Arapahoe Com Col		1,805	343	3,529		35,531	1,394	1,030	20,578	2,237

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	DOP-EDO	Personnel	Fin &	Real Estate	DOIT-Admin	DOIT-TMU	DOIT-	DOIT-Comm	HRS	Personnel
Central Svc	G&A	EDO	Procuremnt	Serv			Archives	Maint	Operations	Board
Comm Col Aurora		427	(4,153)	697		22,603	125	1,853	9,322	961
Comm Col Denver		473	(2,682)			39,125	(12)		10,025	1,066
Frnt Rg Comm Col		2,199	17,165	9,926		71,797	472		31,538	4,955
Lamar Comm Col		154	5,721	2,239		11,149		206	6,517	346
Morgan Comm Col		193	(6,942)	6,159		13,179			6,653	435
Otero Jr College		227	(7,974)	3,795		16,025			6,743	511
Pikes Peak Col		4,368	7,994	11,079		50,368	2,870	1,853	20,080	3,288
Pueblo Comm Col		693	1,757	2,016		33,830	29	618	13,278	1,561
Red Rocks Col		2,057	(849)	18,781		33,789	1,125	3,294	13,038	1,592
Trinidad St Col		1,555	(2,316)	6,389		20,046	306		9,115	901
Lowery HEAT Ctr		1,755	(12,020)	3,265		7,096			2,705	586
N.E. Jr. College		2,455	(6,648)	8,169		18,395			9,014	1,021
N.W.COMM COLLEGE		286	5,879	3,115		11,803			3,079	646
Univ of No. Colo		4,059	14,220	11,717		3,459	1,690	2,264	50,936	9,144
Colo Sch Mines		4,472	(7,466)	18,634		4,998	116	5,559	29,586	4,355
Auraria HE Ctr		2,179	29,632	7,216		33,877	24	4,941	36,815	4,910
Occupation Sch		7	422			904	11		223	15
CO Studnt Obliga			(13,734)			1,097				
Colo Dept Transp		20,810	159,138	11,489		243,882	5,255	936,691	217,408	46,894
Human Services		19,998	252,855	58,490		295,312	2,998	1,929	171,192	30,016
Mental Hlth Admn		407	10,637			7,198	4,819	1,310	5,266	916
Pueblo Mntl Hsp		7,010	22,832			44,160	41	14,206	84,232	15,797
Ft Logan Mtl Hsp		2,899	12,622			21,877			35,359	6,531
Grnd Jct Reg Ctr		2,825	9,302			21,086	2		33,688	6,367
Ridge Region Ctr		2,492	8,324			14,941			41,125	5,616
Pueblo Reg Ctr		1,146	4,090			6,858			11,981	2,582
Youth Services		5,991	37,543	2,919		48,798	5,672	37,339	64,216	13,499
Judicial		668	83,227	60,087		250,230	202,977	6,177		
Labor & Emplmnt		7,383	89,407	11,327		154,374	15,613	618	95,373	16,637
Law/Attorney Gen		939	32,174	1,402		24,889	3,833	3,608	24,014	2,117
Legislature		46	17,412	818		21,237	10,830		348	105
Local Affairs		1,093	49,990	4,346		71,463	1,415	14,537	20,837	2,462
Military Affairs		2,335	15,640	14,803		11,650	2,917	13,319	50,619	1,246
Naturl Resources		10,468	226,777	28,698		615,940	20,177	493,795	127,894	23,589
Public Safety		8,270	67,020	32,750		98,125	9,432	854,461	94,812	18,634
Reg Agencies		3,465	115,161	3,154		77,288	15,363		45,218	7,808



**STATE OF COLORADO**  
**CENTRAL SERVICE COST ALLOCATION**  
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Central Svc	State Plan & Bud	Innov & Tech	State Treasury	Central CM	Bldg Depreciatn	DTR Depreciation	Total Allocated	Roll Forwards	Costs with Roll Forwards	Adjustments
Central Services			\$ 16,520	\$130,888	\$ 120,741		\$ 1,611,752	\$ 88,328	\$ 1,700,080	\$ (304)
Admin Hearing			171		2,488		185,392	49,622	235,014	35
Computer Center					70,954		740,030	(144,175)	595,855	(87)
Communications					1,636		506,617	(61,888)	444,729	(22)
Employee Benefit							134,644	(32,950)	101,694	(118)
Risk Management							137,798	(25,917)	111,881	(113)
CSEAP							59,803	(4,211)	55,592	
Training							34,445	(3,577)	30,868	
Agriculture	\$ 16,868	\$ 58,072	17,514		28,599		263,577	(26,308)	237,269	613
Corrections	41,101	61,353	43,621	121,783		\$ 150,151	2,341,968	87,049	2,429,017	653
Education	46,227	69,922	79,190		218,208		778,610	70,290	848,900	(3,268)
Governor	27,090	89,244	3,101		20,649		196,587	46,223	242,810	1,712
Economic Dvlpmnt			4,693				26,757	16,761	43,518	(176)
Energy Conserv			4,028				20,506	(17,135)	3,371	(2)
Health & Environ	37,559	62,995	77,281	5,386	9,020	867	731,202	78,710	809,912	2,474
Colo Com on HE	46,215	46,670	2,469			1,300	121,126	(35,192)	85,934	2,478
Council on Arts			1,293				17,880	(2,922)	14,958	(9)
Historical Soc			20,240	77,421			212,780	5,094	217,874	(1,258)
Student Loan			35,213				91,248	(14,055)	77,193	(280)
CU-Regents			143				13,715	5,830	19,545	(259)
CU-Boulder			1,061				373,227	(53,638)	319,589	(1,018)
CU-Colo Spgs			412				25,400	(30,284)	(4,884)	(452)
CU-Denver			116				50,100	(15,554)	34,546	(413)
CU-Hlth Sci Cnt			6,131				214,060	(5,037)	209,023	(839)
State Brd of Ag			57,368				62,879	20,852	83,731	(42)
Colo State Univ			1,789		2,158		318,931	97,636	416,567	(416)
Ft Lewis College			963	12,930			72,662	(25,428)	47,234	(57)
Univ of So. Colo			557	15,680			40,355	(41,534)	(1,179)	(400)
State College Bd			9,746				20,585	5,883	26,468	(7)
Adams St College			837				42,703	593	43,296	(291)
Mesa St College			767				24,771	(13,012)	11,759	(219)
Metro St College			635				49,900	8,028	57,928	(373)
West St College			731				32,237	(2,540)	29,697	(69)
Western Grad Ctr			13				311	(2)	309	(1)
Comm College Adm			27,937		29,271		81,259	(9,534)	71,725	(64)
Arapahoe Com Col			20,940	18,250			105,637	(19,148)	86,489	(78)

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Central Svc	State Plan & Bud	Innov & Tech	State Treasury	Central CM	Bldg Depreciatn	DTR Depreciation	Total Allocated	Roll Forwards	Costs with Roll Forwards	Adjustments
Comm Col Aurora			10,037				41,872	(14,767)	27,105	(27)
Comm Col Denver			23,827				71,822	(14,554)	57,268	(46)
Frnt Rg Comm Col			43,005				181,057	4,842	185,899	(299)
Lamar Comm Col			7,740				34,072	4,469	38,541	(142)
Morgan Comm Col			7,954				27,631	(23,099)	4,532	(277)
Otero Jr College			7,589				26,916	(19,999)	6,917	(87)
Pikes Peak Col			26,926	65,344			194,170	(33,477)	160,693	(310)
Pueblo Comm Col			19,023				72,805	(20,953)	51,852	(187)
Red Rocks Col			18,723	30,361			121,911	(22,244)	99,667	(316)
Trinidad St Col			13,692	25,943			75,631	(10,749)	64,882	(8)
Lowery HEAT Ctr			3,174	33,586			40,147	(22,952)	17,195	(59)
N.E. Jr. College			10,578	44,975			87,959	(20,645)	67,314	(293)
N.W.COMM COLLEC			8,804				33,612	(13,901)	19,711	(180)
Univ of No. Colo			17,170				114,659	(20,919)	93,740	(507)
Colo Sch Mines			5,750	57,059			123,063	(2,257)	120,806	(362)
Auraria HE Ctr			17,928			15,167	152,689	(10,809)	141,880	74
Occupation Sch			417				1,999	(187)	1,812	
CO Studnt Obliga			6,251				(6,386)		(6,386)	(818)
Colo Dept Transp	7,722	58,072	176,185		34,348	244,835	2,162,729	(24,809)	2,137,920	(3,861)
Human Services	90,059	145,659	162,518	149,978	268,398		1,649,402	119,861	1,769,263	3,187
Mental Hlth Admn			4,991				35,544	1,497	37,041	(290)
Pueblo Mntl Hsp			7,658				195,936	(6,995)	188,941	(168)
Ft Logan Mtl Hsp			6,418				85,706	(1,282)	84,424	(48)
Grnd Jct Reg Ctr			3,668				76,938	(1,226)	75,712	(26)
Ridge Region Ctr			1,962				74,460	8,911	83,371	(45)
Pueblo Reg Ctr			1,339				27,996	(4,267)	23,729	(16)
Youth Services			11,654				227,631	(23,008)	204,623	(368)
Judicial	2,541	58,072	118,029	15,010			797,018	135,321	932,339	(756)
Labor & Emplmnt	43,061	90,340	100,230		5,936		630,299	(224,453)	405,846	268
Law/Attorney Gen	579	61,353	6,850		476,598	1,300	639,656	39,632	679,288	(48)
Legislature	1,938	58,072	5,436		255,057		371,299	38,264	409,563	(112)
Local Affairs	26,138	62,484	60,866		41,350		356,981	100,641	457,622	457
Military Affairs	15,591	58,072	5,838	39,995			232,025	69,013	301,038	1,008
Naturl Resources	49,539	87,569	459,535		71,681	139,317	2,354,979	287,779	2,642,758	4,206
Public Safety	41,220	67,916	35,873		136,274	189,801	1,654,588	(42,740)	1,611,848	4,139
Reg Agencies	18,881	58,072	79,178		1,954		425,542	(12,138)	413,404	4,467



**STATE OF COLORADO**  
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Central Svc	Fixed Costs
Central Services	\$ 1,699,776
Admin Hearing	235,049
Computer Center	595,768
Communications	444,707
Employee Benefit	101,576
Risk Management	111,768
CSEAP	55,592
Training	30,868
Agriculture	237,882
Corrections	2,429,670
Education	845,632
Governor	244,522
Economic Dvlpmnt	43,342
Energy Conserv	3,369
Health & Environ	812,386
Colo Com on HE	88,412
Council on Arts	14,949
Historical Soc	216,616
Student Loan	76,913
CU-Regents	19,286
CU-Boulder	318,571
CU-Colo Spgs	(5,336)
CU-Denver	34,133
CU-Hlth Sci Cnt	208,184
State Brd of Ag	83,689
Colo State Univ	416,151
Ft Lewis College	47,177
Univ of So. Colo	(1,579)
State College Bd	26,461
Adams St College	43,005
Mesa St College	11,540
Metro St College	57,555
West St College	29,628
Western Grad Ctr	308
Comm College Adm	71,661
Arapahoe Com Col	86,411

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Central Svc	Fixed Costs
Comm Col Aurora	27,078
Comm Col Denver	57,222
Frnt Rg Comm Col	185,600
Lamar Comm Col	38,399
Morgan Comm Col	4,255
Otero Jr College	6,830
Pikes Peak Col	160,383
Pueblo Comm Col	51,665
Red Rocks Col	99,351
Trinidad St Col	64,874
Lowery HEAT Ctr	17,136
N.E. Jr. College	67,021
N.W.COMM COLLEC	19,531
Univ of No. Colo	93,233
Colo Sch Mines	120,444
Auraria HE Ctr	141,954
Occupation Sch	1,812
CO Studnt Obliga	(7,204)
Colo Dept Transp	2,134,059
Human Services	1,772,450
Mental Hlth Admn	36,751
Pueblo Mntl Hsp	188,773
Ft Logan Mtl Hsp	84,376
Grnd Jct Reg Ctr	75,686
Ridge Region Ctr	83,326
Pueblo Reg Ctr	23,713
Youth Services	204,255
Judicial	931,583
Labor & Emplmnt	406,114
Law/Attorney Gen	679,240
Legislature	409,451
Local Affairs	458,079
Military Affairs	302,046
Naturl Resources	2,646,964
Public Safety	1,615,987
Reg Agencies	417,871



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Central Svc	Fixed Costs
Revenue	1,357,486
Hlth Care & Fin	1,152,032
Sec of State	158,289
Non St Agencies	1,940,392
Unallc Waa TRST	613,631
Unallc WAA ETP	46,324
Unallc WAA UP	1,272,494
Unallc WAA PBLC	142,596
Unallc AAA LEG	266,926
Unallc ACA VEND	100,105
Unallc ECA SWBU	349,521
Unallc ECA SWPR	233,230
Unallc ECA REV	205,598
Unallc AMA PBLC	273,090
Unallc AMA FEDRV	240,999
Unallc AEA VCNT	82,874
Unallc EGA INWD	416,830
Unallc EGA CIT	52,697
Unallc EGA S&T	20,791
Subtotal	\$ 32,281,855
Direct Billed	76,540
Total	<u>\$ 32,358,395</u>