

COFRS ACCOUNTING MODELS

INDEX

Issued by the Higher Education Policy Setting Group
Most recent updates in Bold

| | | Issued or Revised |
|--------------------|--|------------------------|
| TRANSFERS | | |
| Model A | Transfer Rule 1 | Revised 6/1/01 |
| Model B | Transfer Rule 2 | Rescinded 10/12/06 |
| Model C | Transfer Rule 3 | Revised 6/1/01 |
| Model D | Transfer Rule 4 | Rescinded 10/12/06 |
| Model E | Transfer Rule 5 | Revised 10/31/02 |
| Model F | CCHE Statewide Indirect Transfer NonExempt | Revised 6/1/01 |
| Model FX | CCHE Statewide Indirect Transfer Exempt | Issued 5/1/06 |
| Model G | Institution F & A (Indirect Cost) Transfer NonExempt | Revised 6/8/01 |
| Model GX | Institution F & A (Indirect Cost) Transfer Exempt | Issued 5/1/06 |
| Model H | AHEC Long Bill Transfer NonExempt | Revised 6/8/01 |
| Model HX | AHEC Long Bill Transfer Exempt | Issued 5/1/06 |
| Model I | AHEC Non-Long Bill Transfers NonExempt | Revised 6/1/01 |
| Model IX | AHEC Non-Long Bill Transfers Exempt | Issued 5/1/06 |
| Model J | UCD Library Transfer NonExempt | Revised 6/8/01 |
| Model JX | UCD Library Transfer Exempt | Issued 5/1/06 |
| GENERAL | | |
| Model K | Internal Service Center Activity, internal customers NonExempt | Revised 10/14/04 |
| Model KX | Internal Service Center Activity, internal customers Exempt | Issued 1/01/06 |
| Model L | Internal Service Center Activity, external customers NonExempt | Revised 10/14/06 |
| Model LX | Internal Service Center Activity, external customers Exempt | Issued 5/1/06 |
| Model M | Administratiave Service Recharges for General & Admin. (G & A) Costs NonExempt | Revised 10/11/01 |
| Model MX | Administratiave Service Recharges for General & Admin. (G & A) Costs Exempt | Issued 1/1/06 |
| Model N | | |
| Model O | Capital Construction - Xfer of Cash & Capitalization of CIP NonExempt | Revised 1/1/06 |
| Model OX | Capital Construction - Xfer of Cash & Capitalization of CIP Exempt | Issued 1/1/06 |
| Model P | Insurance Recoveries - No Asset Impairment NonExempt | Issued 04/12/07 |
| Model PX | Insurance Recoveries - No Asset Impairment Exempt | Issued 04/12/07 |
| Model Q | Asset Impairment with Insurance Revoveries NonExempt | Issued 4/12/07 |
| Model QX | Asset Impairment with Insurance Revoveries Exempt | Issued 4/12/07 |
| Model R | Acquisition and Capitalization of Assets NonExempt | Revised 11/14/02 |
| Model RX | Acquisition and Capitalization of Assets Exempt | Issued 1/1/06 |
| Model S | Disposal of Assets NonExempt | Issued 4/25/02 |
| Model SX | Disposal of Assets Exempt | Issued 1/1/06 |
| Model T | Accounting for Capital Leases NonExempt | Revised 11/14/02 |
| Model TX | Accounting for Capital Leases Exempt | Issued 1/1/06 |
| Model U | | |
| Model V | | |
| Model W | | |
| Model X | | |
| Model Y | | |
| Model Z | | |
| Model COF | Student Stipends NonExempt | Issued 4/29/05 |
| Model COFX | Student Stipends Exempt | Issued 2/9/06 |
| Model FFS | Fee for Service NonExempt | Issued 4/29/05 |
| Model FFSX | Fee for Service Exempt | Issued 2/9/06 |
| Model ECON | Fee for Service - Economic Development - NonExempt | Issued 10/12/06 |
| Model ECONX | Fee for Service - Economic Development - Exempt | Issued 10/12/06 |
| QUARTERLY | | |
| Model QTR1 | Record Scholarship Allowance NonExempt | Revised 11/15/02 |
| Model QTR1X | Record Scholarship Allowance Exempt | Issued 5/1/06 |

YEAR END

| | | |
|-------------|--|------------------|
| Model YE2 | Record Restricted Expendable/Nonexpendable Net Assets NonExempt | Issued 02/05/02 |
| Model YE2X | Record Restricted Expendable/Nonexpendable Net Assets Exempt | Issued 4/1/06 |
| Model YE3 | Record Capital Assets Net of Debt NonExempt | Revised 10/12/06 |
| Model YE3X | Record Capital Assets Net of Debt Exempt | Revised 10/12/06 |
| Model YE4 | Eliminate F & A (Indirect Cost) Revenue & Expenses NonExempt | Renamed 02/01/02 |
| Model YE4X | Eliminate F & A (Indirect Cost) Revenue & Expenses Exempt | Issued 4/1/06 |
| Model YE5 | Eliminate Capital Assets Purchased in the Current Funds NonExempt | Revised 10/31/02 |
| Model YE5X | Eliminate Capital Assets Purchased in the Current Funds Exempt | Issued 4/1/06 |
| Model YE6 | Record Depreciation Expense NonExempt | Renamed 02/01/02 |
| Model YE6X | Record Depreciation Expense Exempt | Issued 4/1/06 |
| Model YE7 | Record Compensated Absences NonExempt | Renamed 04/7/06 |
| Model YE7X | Record Compensated Absences Exempt | Issued 4/1/06 |
| Model YE8 | Record Revenues Pledged to Debt NonExempt | Revised 10/31/02 |
| Model YE8X | Record Revenues Pledged to Debt Exempt | Issued 4/1/06 |
| Model YE9 | Record Restricted Cash & Cash Equivalents and Restricted Investments NonExempt | Revised 03/14/02 |
| Model YE9X | Record Restricted Cash & Cash Equivalents and Restricted Investments Exempt | Issued 4/1/06 |
| Model YE10 | Eliminate Designated Enterprise Internal Service Activity NonExempt | Revised 11/1/05 |
| Model YE10X | Eliminate Designated Enterprise Internal Service Activity Exempt | Issued 4/1/06 |
| Model YE11 | Eliminate Retirement of Indebtedness Fund Additions & Deductions in Plant Subfunds NonExempt | Issued 12/12/02 |
| Model YE11X | Eliminate Retirement of Indebtedness Fund Additions & Deductions in Plant Subfunds Exempt | Issued 5/1/06 |

STUDENT FINANCIAL AID

| | | |
|-------------|--|------------------|
| Model SFA1 | State SFA - State College Workstudy Program (CWS) NonExempt | Revised 6/1/01 |
| Model SFA1X | State SFA - State College Workstudy Program (CWS) Exempt | Issued 1/1/06 |
| Model SFA2 | State SFA - Merit-Based Grants (MBG) & Need-Based Grants (NBG) NonExempt | Revised 6/1/01 |
| Model SFA2X | State SFA - Merit-Based Grants (MBG) & Need-Based Grants (NBG) Exempt | Issued 1/1/06 |
| Model SFA3 | State SFA - Loan Match (LNM) NonExempt | Revised 6/1/01 |
| Model SFA3X | State SFA - Loan Match (LNM) Exempt | Issued 1/1/06 |
| Model SFA4 | State SFA - Colorado State Incentive Grants (SIG) NonExempt | Revised 10/11/01 |
| Model SFA4X | State SFA - Colorado State Incentive Grants (SIG) Exempt | Issued 1/1/06 |
| Model SFA5 | State SFA - Nurses Training Grant (NTG) NonExempt | Revised 6/1/01 |
| Model SFA5X | State SFA - Nurses Training Grant (NTG) Exempt | Issued 1/1/06 |
| Model SFA6 | State SFA - Tuition Assistance Programs NonExempt | Revised 6/1/01 |
| Model SFA6X | State SFA - Tuition Assistance Programs Exempt | Issued 1/1/06 |