

COFRS ACCOUNTING MODELS

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

		Issued or Revised
TRANSFERS		
Model A	Transfer Rule 1	Revised 10/09/08
Model B	Transfer Rule 2	Rescinded 10/12/06
Model C	Transfer Rule 3	Revised 10/09/08
Model D	Transfer Rule 4	Rescinded 10/12/06
Model E	Transfer Rule 5	Revised 10/09/08
Model F	CCHE Statewide Indirect Transfer NonExempt	Revised 10/09/08
Model FX	CCHE Statewide Indirect Transfer Exempt	Revised 10/09/08
Model G	Institution F & A (Indirect Cost) Transfer NonExempt	Revised 10/09/08
Model GX	Institution F & A (Indirect Cost) Transfer Exempt	Revised 10/09/08
Model H	AHEC Long Bill Transfer NonExempt	Revised 10/09/08
Model HX	AHEC Long Bill Transfer Exempt	Revised 10/09/08
Model I	AHEC Non-Long Bill Transfers NonExempt	Revised 10/09/08
Model IX	AHEC Non-Long Bill Transfers Exempt	Revised 10/09/08
Model J	UCD Library Transfer NonExempt	Revised 10/09/08
Model JX	UCD Library Transfer Exempt	Revised 10/09/08
GENERAL		
Model K	Internal Service Center Activity, internal customers NonExempt	Revised 03/13/08
Model KX	Internal Service Center Activity, internal customers Exempt	Revised 03/13/09
Model L	Internal Service Center Activity, external customers NonExempt	Revised 03/13/10
Model LX	Internal Service Center Activity, external customers Exempt	Revised 03/13/11
Model M	Administratiave Service Recharges for General & Admin. (G & A) Costs NonExempt	Revised 03/13/12
Model MX	Administratiave Service Recharges for General & Admin. (G & A) Costs Exempt	Revised 03/13/13
Model N		
Model O	Capital Construction - Xfer of Cash & Capitalization of CIP NonExempt	Revised 03/13/13
Model OX	Capital Construction - Xfer of Cash & Capitalization of CIP Exempt	Revised 03/13/13
Model P	Insurance Recoveries - No Asset Impairment NonExempt	Revised 03/13/13
Model PX	Insurance Recoveries - No Asset Impairment Exempt	Revised 03/13/13
Model Q	Asset Impairment with Insurance Revoveries NonExempt	Revised 03/13/13
Model QX	Asset Impairment with Insurance Revoveries Exempt	Revised 03/13/13
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	Revised 03/13/13
Model SX	Disposal of Assets Exempt	Revised 03/13/13
Model T	Accounting for Capital Leases NonExempt	Revised 03/13/13
Model TX	Accounting for Capital Leases Exempt	Revised 03/13/13
Model U		
Model V		
Model W		
Model X		
Model Y		
Model Z		
Model COF	Student Stipends NonExempt	Revised 03/13/13
Model COFX	Student Stipends Exempt	Revised 03/13/13
Model FFS	Fee for Service NonExempt	Revised 03/13/13
Model FFSX	Fee for Service Exempt	Revised 03/13/13
Model ECON	Fee for Service - Economic Development - NonExempt	Revised 03/13/13
Model ECONX	Fee for Service - Economic Development - Exempt	Revised 03/13/13
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	Revised 06/12/08
Model YE2X	Record Restricted Expendable/Nonexpendable Net Assets Exempt	Revised 06/12/08
Model YE3	Record Capital Assets Net of Debt NonExempt	Revised 06/12/08
Model YE3X	Record Capital Assets Net of Debt Exempt	Revised 06/12/08
Model YE4	Eliminate F & A (Indirect Cost) Revenue & Expenses NonExempt	Revised 06/12/08
Model YE4X	Eliminate F & A (Indirect Cost) Revenue & Expenses Exempt	Revised 06/12/08
Model YE5	Eliminate Capital Assets Purchased in the Current Funds NonExempt	Revised 06/12/08
Model YE5X	Eliminate Capital Assets Purchased in the Current Funds Exempt	Revised 06/12/08
Model YE6	Record Depreciation Expense NonExempt	Revised 06/12/08
Model YE6X	Record Depreciation Expense Exempt	Revised 06/12/08
Model YE7	Record Compensated Absences NonExempt	Revised 06/12/08
Model YE7X	Record Compensated Absences Exempt	Revised 06/12/08
Model YE8	Record Revenues Pledged to Debt NonExempt	Revised 06/12/08
Model YE8X	Record Revenues Pledged to Debt Exempt	Revised 06/12/08
Model YE9	Record Restricted Cash & Cash Equivalents and Restricted Investments NonExempt	Revised 06/12/08
Model YE9X	Record Restricted Cash & Cash Equivalents and Restricted Investments Exempt	Revised 06/12/08
Model YE10	Eliminate Designated Enterprise Internal Service Activity NonExempt	Revised 06/12/08
Model YE10X	Eliminate Designated Enterprise Internal Service Activity Exempt	Revised 06/12/08
Model YE11	Eliminate Retirement of Indebtedness Fund Additions & Deductions in Plant Subfunds NonExempt	Revised 06/12/08
Model YE11X	Eliminate Retirement of Indebtedness Fund Additions & Deductions in Plant Subfunds Exempt	Revised 06/12/08

STUDENT FINANCIAL AID

Model SFA1	State SFA - State College Workstudy Program (CWS) NonExempt	Revised 06/12/08
Model SFA1X	State SFA - State College Workstudy Program (CWS) Exempt	Revised 06/12/08
Model SFA2	State SFA - Merit-Based Grants (MBG) & Need-Based Grants (NBG) NonExempt	Revised 06/12/08
Model SFA2X	State SFA - Merit-Based Grants (MBG) & Need-Based Grants (NBG) Exempt	Revised 06/12/08
Model SFA3	State SFA - Loan Match (LNM) NonExempt	Revised 06/12/08
Model SFA3X	State SFA - Loan Match (LNM) Exempt	Revised 06/12/08
Model SFA4	State SFA - Colorado State Incentive Grants (SIG) NonExempt	Revised 06/12/08
Model SFA4X	State SFA - Colorado State Incentive Grants (SIG) Exempt	Revised 06/12/08
Model SFA5	State SFA - Nurses Training Grant (NTG) NonExempt	Revised 06/12/08
Model SFA5X	State SFA - Nurses Training Grant (NTG) Exempt	Revised 06/12/08
Model SFA6	State SFA - Tuition Assistance Programs NonExempt	Revised 06/12/08
Model SFA6X	State SFA - Tuition Assistance Programs Exempt	Revised 06/12/08