FISCAL PROCEDURES MANUAL

April 2008

Department of Personnel & Administration

Office of the State Controller
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Denver, CO 80202
(303) 866-6200

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
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CHAPTER 1: SECTION 1

INTRODUCTION AND AUDIT RISK LETTER

TO: Controllers and Chief Fiscal Officers of State Departments and Higher Education Institutions and Boards

FROM: David J. McDermott, CPA
State Controller

DATE: April 2008

SUBJECT: FY07-08 Closing/FY08-09 Opening Procedures

The close/open process is becoming increasingly complex and success can only be assured when each of us assumes personal responsibility for our portion of the process. I know from working with you that each of you takes this responsibility seriously. Your continued input has been greatly appreciated as we strive to continuously improve the process. I look forward to a successful closing/opening for this year.

In order for the Office of the State Controller (OSC) to meet its statutory deadline for issuing the basic financial statements it is crucial that each of you complete your close by July 30. The OSC close from July 31 to August 1 and the Exhibit H process thereafter should not be relied on as a time to record routine year-end activity. This timeframe is needed by the OSC to review the state's accounts and make material error corrections. I greatly appreciate your efforts to schedule tasks to meet the agency close deadline.

Agency financial statements, per CRS 24-30-204(1) are due to the State Controller by August 25, 2008. As permitted by the statute, through this letter I am granting an administrative hardship extension of the date for the submittal of departmental financial statements to August 29, 2008. As a result, your financial statements, Exhibit I, and Exhibit J (when applicable) are due to the OSC on August 29. This hardship extension applies to all State Departments and Higher Education Institutions and Boards, but applies only to the Fiscal Year ended June 30, 2008.

The "Highlights" section following this letter summarizes changes and improvements for this fiscal year. I encourage each agency to make full use of the "Agency Planning Guidelines and Checklist" to ensure that each of the tasks required of your agency is specifically assigned and completed. We have included for your reference a copy of this year's risk letter from the State Auditor. I would remind you that a copy of the management representation letter that you provide to the State Auditor must be submitted to the Office of the State Controller as soon as it is available.

These procedures are available on our web site at: http://www.colorado.gov/dpa/dfp/sco. In addition to the Fiscal Procedures Manual, many other resources are available on our web site. We at the Office of the State Controller hope you will find these resources valuable.

Best wishes for a successful close/open. Thank you for your continued cooperation and support.

1.1 Audit Risk Letter

STATE OF COLORADO

Sally Symanski, CPA
State Auditor

OFFICE OF THE STATE AUDITOR
(303) 869-2800
FAX (303) 869-3060

Legislative Services Building
200 East 14th Avenue
Denver, Colorado 80203-2211

To: Agency Controllers

From: Sally Symanski, CPA
State Auditor

Topic: Preliminary Risk Areas for Fiscal Year 2008 Audit

Date: March 2008

The purpose of this memorandum is to advise agencies of some preliminary risk areas for the Fiscal Year 2008 Statewide Single Audit. It is important to note that, due to changes in generally accepted auditing standards that were effective with our prior year's audit, it will be necessary for us to complete our Fiscal Year 2008 audit by the end of December 2008. Therefore, audit staff will be working closely with agency personnel to keep the audit on schedule.

As always, we will be following up on prior-year findings, performing audit procedures required by generally accepted auditing standards and *Government Auditing Standards*, reviewing compliance with selected statutes, and addressing other agency-specific key financial items.

The risk areas identified for Fiscal Year 2008 include, but are not limited to, the following:

- **Internal Controls** – Agencies are responsible for establishing a system of internal control that provides reasonable assurance that financial reporting is reliable and accurate and to reduce the risk of error or fraud. The internal control system also should be adequate to reasonably ensure that operations are performed effectively and efficiently and comply with laws and regulations. We identified problems with internal controls including those in the areas of payroll and human-resource-related functions and travel expenditures, and a lack of adequate policies and procedures in areas including procurement card transactions and year-end accounting functions, such as year-end accruals.

- **Federal Awards** – Agencies receiving federal funds are responsible for being aware of and complying with the requirements in OMB Circular A-133 and with the state and federal laws and regulations applicable to their programs. During the Fiscal Year 2007 audit, we identified material weaknesses in internal control over compliance with various aspects of the Medicaid, Food Stamps, and Temporary Assistance to Needy Families programs. Overall, we found problems in the areas of subrecipient monitoring, eligibility determinations, allowable costs, and a lack of adequate reviews to ensure compliance with OMB reporting requirements.

- **Physical and Access Control over IT Systems** – Agencies are responsible for ensuring IT systems are protected by having appropriate physical security as well as establishing control over user access. We identified instances in which systems did not have adequate protection from potential physical damages or contingency plans for possible disasters. We continued to find numerous instances in which terminated employees had access to state systems and in which employees' access levels did not reflect their job responsibilities.

- **Review and Oversight** - Agencies should have adequate review processes in place to detect and prevent errors and lessen the chance of potential misstatement or fraud. We identified a lack of adequate review procedures over basic accounting processes such as reconciliations, exhibit preparation, and payroll at several agencies and instances in which reviewers had not been adequately trained.

- **Timely and Accurate Completion of Exhibits and Audits** - In order for the State to issue its Comprehensive Annual Financial Report in a timely manner, agencies must complete year-end closing activities within the timeframe established by the Office of the State Controller, and the final audit report, if applicable, by the Office of the State Auditor's contractual due date. We identified several agencies that did not meet due dates for submission of exhibits or final audits, or submitted exhibits with errors.

Thank you for your assistance in completing the audit. If you have questions about the audit process, please feel free to contact the audit staff.

1.2 FY07-08 Closing and FY08-09 Opening Highlights

The following items are brought to your attention, as they represent a new area of emphasis or address problems identified during last year's closing process. Review of these highlights should not be used as a substitute for a close review of the text of these instructions.

1. The Long Bill has changed significantly with the passage of House Bill 08-1320. Each department's FY08-09 Long Bill will have cash appropriations presented in the two new columns – Cash and Reappropriations. The automated budget booking process will result in multiple errors because the process will roll the FY07-08 budget forward without consideration of the recast done in the Long Bill. A large number of revenue source codes used for annotations will have the wrong budget indicator (commonly referred to as the GCF indicator), or a new code will be needed because the recast produced instances of both Cash and Reappropriations for an individual revenue source code. (See Chapter 2, Section 2.13.)
2. State agencies have reported that selling agencies often send confirmation forms after the cutoff date. To address this situation the OSC will no longer allow confirmations to be initiated after the cutoff date and selling agencies are required to record the post-cutoff receivable as an external receivable. If the amount of the external receivable recorded exceeds the $200,000 Exhibit H threshold, the selling agency must submit an Exhibit H to the OSC. Exhibits H received under this requirement will only be posted if they are determined to be material at the financial statement level. Matching intra/interfund payable accrual exhibits H will be requested from buying agencies only if it is determined the intra/interfund receivable entry is material and must be posted. Buying agencies are authorized to refuse posting of intra/interfund payables after the cutoff date based on this procedure. As a reminder, buyers in transactions with the CU System are required to initiate the confirmation form and send them to CU. (See Chapter 3, Section 5.37.)
3. It is anticipated that Western State College, Mesa State College, and potentially Adams State College will lose their TABOR enterprise status for FY07-08. It is essential to review any revenue received from these institutions to ensure that it is properly recorded for TABOR purposes. Subsequent notification will be provided once the enterprise status has been confirmed.
4. All institutions of higher education completed the move from a NACUBO fund structure to a TABOR fund structure beginning in FY06-07. In FY07-08 TABOR enterprise activity is accounted for in fund 320, and non-TABOR enterprise activity in fund 305. Institutions of higher education are required to report budgetary compliance related to these funds through Fund 398 Exhibit H entries by September 9, 2008.
5. An overexpenditure must be approved or an appropriation transfer authorized prior to releasing warrants. Approval of overexpenditures and transfers are subject to various statewide dollar limits and other criteria. In the event that these limits are reached, departments may have to seek legislative action for the following fiscal year prior to releasing warrants. Requests are due by July 22, one week prior to agency close. (See Chapter 3, Section 1.)
6. In accordance with Senate Bill 03-197, the June payroll funded by general funds will be reported as an expense for financial reporting purposes in FY07-08, but recorded against the FY08-09 budget. The biweekly payroll for the period ended June 6 that would normally be paid on June 20 will be paid to employees on July 1, 2008. This is the same GAAP and budgetary reporting as last fiscal year. (See Chapter 3, Section 3.27.)
7. For most employees, the state's PERA contribution percentage after January 1, 2008, is 12.05%, to reflect the increase in Amortization Equalization Disbursement (AED) and the Supplemental Amortization Equalization Disbursement (SAED). (See Chapter 3, Section 4.3.)

8. There are changes to the exhibits including new sections on exhibits D1 and D2, changes to the Exhibit E resulting in new exhibits E1 (pledged revenue) and E2 (sale of future revenues or receivables), an increased Exhibit H threshold of $200,000, and the addition of exhibits Y3 and Y4 (employer reporting for OPEB plans). (See Chapter 3, Section 5.)
9. If discretionary fund balance accounts are used for internal purposes, they must be maintained or reclassified to 3400 (FB-Unreserved/Undesignated). As a reminder, fund balance account 3161 (Resrvd-Statutory Purp-Fin Stmt) is only used for purposes more restrictive that the nature of the fund. (See Chapter 3, Section 3.26.)
10. For JA entries made during OSC close to funds 100, 1EX, or 461, agencies and institutions must include as part of the entry their portion of the sweep entry, if applicable. The sweep entry provides departments/agencies/institutions cash in the case of net expenditures, or returns cash to the Controller's Nonoperating Account (Agency 999) in the case of net revenues. (See Chapter 3, Section 3.16.)
11. Chart of Account Changes – Numerous changes have been made to the chart of accounts to accommodate the Long Bill recast and other reporting requirements. The chart is also updated continuously on the Financial Data Warehouse. (See Appendix 2.)
12. GASB Statement No. 48 – Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues is effective for FY07-08; it specifies the accounting for selling and pledging receivables and future revenues. For internal transactions, the statement requires that the transfer of assets within the government be recorded by the buying agency at the same carrying value as they had been recorded by the selling agency. For external transactions, all transfers of receivables or future revenues to external parties must be recorded as a collateralized borrowing rather than as a sale unless specific conditions are met. (See Chapter 3, Section 3.29.)
13. GASB Statement No. 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions applies to defined benefit and defined contribution plans that offer postemployment benefits outside of a pension plan. It applies whether or not plan assets and liabilities are reported in trust or agency funds in the employer's or the state's financial statements. The statement applies to the state's participation in the PERA Health Care Trust Fund; however, agencies are not required to complete exhibits Y3 or Y4 for that participation because it will be disclosed on a statewide basis by the OSC. In addition, the recommended PERA disclosures for agency stand-alone financial statements are updated each year to include the required disclosures for the PERA Health Care Trust Fund. (See Chapter 3, Section 5.34.)
14. Spending authority for IT capital construction projects shall be fully restricted until the "Letter of Intent to Certify" has been received by the OSC. This is similar to the requirement that building projects be fully restricted until the approved SC4.1 has been received by the OSC. (See Chapter 4, Section 1.)
15. To gain a better understanding of the financing agreements and debt instruments throughout the State and provide a basis for a centralized reporting process, the OSC is requiring all departments to submit copies of Forms 8038, 8038-G, 8038-GC and 8038-T within one week of filing with the IRS. (See Chapter 5, Section 6.3.)
16. Most forms, excluding the exhibits, referenced in the Fiscal Procedures Manual have been converted to an Adobe Fillable Forms format. The forms can be accessed at: http://www.colorado.gov/dpa/dfp/sco/forms.htm#MiscForms.
17. The OSC will no longer maintain Fiscal Officer contact information in the Fiscal Procedures Manual. This data will be maintained and published on the OSC's web site at: http://www.colorado.gov/dpa/dfp/contacts/fiscalcontacts.htm. There is a form on the site for submitting corrections and/or changes to the information. All updates should be submitted through this form rather than to individual staff members of the OSC.

1.3 Agency Planning Guidelines For FY07-08 Closing And FY08-09 Opening Activities

To ensure a successful close, adequate planning and scheduling of year-end activities are critical to agencies. It is imperative that agencies plan and complete critical tasks early in the year and monitor year-end activities closely. The following information is designed to give agencies helpful suggestions for developing plans to complete both current year closing and new year opening activities.

1. Identify critical dates.
2. Identify critical tasks for new year opening activities:
   a. Review new year preliminary Long Bill for APP2 and annotation changes.
   b. Review all outstanding encumbrances. Are they valid for the new year?
   c. Add new APP2 records.
   d. Request changes/deletions of incorrect or unneeded APP2s by your field accounting specialist.
   e. Prepare Long Bill booking worksheet.
   f. Process AP documents to record FY08-09 Long Bill using the booking process.
   g. Prepare expense/revenue budget worksheets.
   h. Process expense (EB) and revenue (RB) budget documents.
   i. Process FY08-09 encumbrance documents as needed.
   j. Review all capital construction appropriations for completion of CCCAS forms.
   k. Review agency-defined coding structures, sub-object, sub-revenue, GBLs, organization, and program codes. Be sure to make all GVAL entries that are needed so that EPS encumbrances rolled into the new year on RO documents will not reject.
   l. Identify special and supplemental bills with appropriations or spending authority that must be recorded.
   m. Identify potential appropriation rollforwards.
   n. Make needed changes to the REIT, REJA, REJV, and REPV tables.
3. Identify critical tasks for year-end closing activities:
   a. Clear documents off SUSF.
   b. Clear out invalid encumbrances.
   c. Record all augmenting revenue and receivables including distribution of indirect cost recoveries.
   d. Take the fixed asset inventory and record adjustments. Be sure depreciation expense and accumulated depreciation are recorded appropriately.
   e. Calculate and record compensated absence liability. Segregate the liability into current and noncurrent portions.
   f. Clear (pay) outstanding invoices; record payables.
   g. Review balance sheet accounts for accuracy.
   h. Confirm intra/interfund payables/receivables in excess of $1,000.
   i. Record and process all cash receipts by the Treasurer's closing date.

   j. Ensure that all transfer expenditures and revenues are in balance.
   k. Review proper classification of revenues for TABOR reporting purposes.
   l. Review year-end diagnostic reports, which are updated and available on a daily basis on the Financial Data Warehouse.
   m. Clear all default and clearing accounts.
   n. Prepare all required exhibits and use e-mail or electronic submission.
   o. Submit department/agency/institution financial statements, if required.
   p. Submit the management representation letter to the Office of the State Auditor and a copy to the Office of the State Controller, upon availability.
4. Every task should have an individual assigned the responsibility for its completion.
5. Identify timelines for completion of critical tasks:
   a. Identify start dates for all tasks to assure that they are completed by the deadlines.
   b. Identify checkpoints on the status of tasks to assure staying on schedule.
6. Ensure that internal cutoff dates and deadlines are established early enough to allow sufficient lead time for meeting statewide deadlines:
   a. Cut off issuance of POs according to the dates established by purchasing.
   b. Cut off acceptance of PV document requests prior to system cutoff date.
   c. Cut off central services and correctional industries orders well before the IT transaction cutoff date; remember that Integrated Document Solutions is using the EPS inventory system for its billings.
7. Establish a regular process for monitoring the status of tasks:
   a. Schedule regular status meeting to report progress.
   b. Monitor and review reports and online tables to verify status and progress.
   c. Use the checklist to record status and completion of tasks and deadlines.
8. Establish a process to address problems as they arise.
9. Review your plan and make necessary changes for next year.

1.4 Abbreviations Used Throughout This Manual

CAFR – Comprehensive Annual Financial Report

CAOS – Central Accounting Operations Section

CCCAS - Capital Construction Continuing Appropriation Status

CCS – Central Collection Services

CDC – Capital Development Committee

CFDA – Catalog of Federal Domestic Assistance

COFRS – Colorado Financial Reporting System

COPs – Certificates of Participation

CPPS – Colorado Personnel Payroll System

DUNS - Data Universal Numbering System Number

EPS – Extended Purchasing System

FASB – Financial Accounting Standards Board

FAST – Field Accounting Services Team

FDW – Financial Data Warehouse

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

IBNR – Incurred But Not Reported

JBC – Joint Budget Committee

NYTI – New Year Table Initialization

OMB – Office of Management and Budget

OSC – Office of the State Controller

OSPB – Office of State Planning and Budgeting

PERA – Public Employees Retirement Association

R&A – Reporting & Analysis

SAI – Spending Authority Indicator

SAS – Statements on Auditing Standards

- See the COFRS Fiscal Year Document Closing Table for certain Transaction IDs and Document Descriptions. (Chapter 1, Section 3.16)
- Find explanations of the various COFRS tables referenced in the manual in the FDW at: http://fdw.state.co.us/dfp/IntraLock/Login.asp. There is a link to COFRS Documentation on the bottom left side of the main FDW page.
- For department abbreviations that appear throughout this manual and in various object and revenue source code titles, see Appendix 2.

1.5 Agency Planning Checklist FY07-08 Closing/FY08-09 Opening

Due Date	Date Completed	Task	Ref. Page #
		Italics = closing; regular type = opening	
Beginning July 1		The following items are ongoing accounting issues that agencies need to be aware of during the fiscal year to help ensure the year-end closing process goes smoothly. The issues may not apply to every agency. The issues are grouped by topic area:	
		Capital Assets and Infrastructure:	
	_____	Establish and publish the planned condition level at which infrastructure assets reported under the modified approach will be maintained. (Department of Transportation only.)	
	_____	For infrastructure assets reported under the modified approach, estimate the dollar amount of expenditures necessary to maintain that infrastructure at the planned condition level. (Department of Transportation only.)	
	_____	Record depreciable assets separately from nondepreciable assets (affects land improvements and art and historical treasures).	
	_____	Use account type 23 for capital asset acquisitions by non-higher education proprietary fund types.	
		Capital and Operating Debt:	
	_____	Amortize premium/discount and gain/loss on debt refunding (debit/credit account 6730 or 6740 and debit/credit balance sheet 2801, 2806, 2803, 2807, 2809, or 2814).	
	_____	Record capital asset related debt separately from operating debt.	
	_____	Record bond premium proceeds in an other financing revenue source code (RSRC 7010) separately from bond proceeds (RSRC 7000), and track the premium in a separate balance sheet account (2801 or 2806) for future amortization.	
	_____	Code capital grants separately from operating grants. Capital grants should be recorded in revenue source codes 7430, 7530, 7630, 7730, or 7830.	

Due Date	Date Completed	Task	Ref. Page #
		Italics = closing; regular type = opening	
		Assets and Liabilities:	
	_____	Record deferred revenue related to advances (250X) in balance sheet codes separately from deferred revenue related to long-term assets such as taxes receivable (2530).	
	_____	Record restricted assets and related liabilities in a fund separate of the related operating fund for the activity. You may need to request that the OSC create a new fund.	
	_____	Record proprietary fund-type assets and liabilities in current and noncurrent accounts to support a classified statement of net assets.	
	_____	Prepare to segregate year-end current liabilities (due within one year) from noncurrent liabilities (due after one year) for governmental funds. This requirement includes compensated absences.	
	_____	Record the principal of permanent funds (nonexpendable portion) in a fund separate from the earnings or expendable portion of the permanent fund.	
		Revenues and Expenditures:	
	_____	Use intrafund and interfund coding to separate disbursements of pass-through federal grants (object code 5770 and 5771) and state grants and contracts (object codes 5775 and 5776).	
	_____	Code additions to permanent funds to RSRC 9525.	
	_____	Record deferred compensation plan contributions segregated between member contributions (RSRC 9531) and employer contributions (RSRC 9532).	
	_____	For internal service funds serving primarily governmental activities, record internal service fund charges for services in the accounts that indicate the source of the revenue by program (RSRC 44XX). Also for internal service funds, record all external transactions in the non-program service fee revenue sources codes (revenue source class 440) or in RSRCs outside 44XX. This will allow the OSC to exclude external transactions from the year-end look back adjustment.	

Due Date	Date Completed	Task	Ref. Page #
		Italics = closing; regular type = opening	
Beginning March 24	_____	Changes and deletions to APP2 submitted to field accounting specialist for approval.	55
Beginning March 24	_____	Requests submitted to COFRS for FY08-09 automatic document numbering prefix identifiers (ADNT table entries).	56
April 14	_____	Requisitions for items not on state contract or price agreement must be received by agency purchasing contacts - delivery by June 30.	n/a
May 31	_____	Expired warrant selection process runs and populates EXPW table for agency review and posting of federal portion.	103
June 20	_____	Requests to cancel or reissue aged warrants from the EAP18R report submitted to the OSC for processing prior to the expired warrant purge.	317
June 13	_____	Target date to have all revenue receiving appropriations active in COFRS and to notify the Department of Revenue of the coding string.	61
June 16	_____	Deadline for agencies' 3rd level approval on AP documents needed to record FY08-09 Long Bill.	57
June 16	_____	Bank confirmations sent to confirm all agency bank accounts.	192
Beginning June 19	_____	Review EAP03R for Aged Open Encumbrances. Report for identification and posting of lapse indicator to PORL.	45
June 20	_____	Requests submitted to the OSC for the cancellation of FY07-08 warrants. No FY07-08 warrants will be canceled after June 20; they will be canceled in FY08-09.	104
June 28	_____	Last FY07-08 biweekly payroll posted.	87
June 30	_____	Physical inventory of consumable goods completed on or before this date.	87
June 30	_____	Petty cash and change funds counted.	208
June 30	_____	Cash deposited with the State Treasurer's Office prior to the cutoff (walk-in cutoff is 2:00 pm). Wire or electronic transfer deposited in the Treasurer's bank account by close of business.	88

Due Date	Date Completed	Task	Ref. Page #
		Italics = closing; regular type = opening	
June 30	_____	All inventory module transactions must be cleared by the close of business.	92
July 3	_____	Deadline for initiation of ITs required for Period 12 close.	83
July 8	_____	ITs with higher education processed.	83
July 10	_____	CR documents completed and approved by the State Treasurer.	88
July 11	_____	ITs with non-higher education processed.	83
July 11	_____	Last day to have POs accepted on COFRS for encumbrances to automatically roll into next fiscal year.	43
July 11	_____	PORL and PORA tables reviewed for roll/lapse and changes made to account codes prior to encumbrances automatically rolling to FY08-09. Appropriation codes for rollforwards should have zero-dollars ($0) if necessary so that the code will accept the rollforward encumbrance.	45
July 11	_____	All balances from balance sheet 2751 cleared.	103
July 11	_____	Clear all default and clearing accounts. These include the following balance sheet accounts: 1583-1599, 2510, 2520, and 2751. (Target date.)	98
July 11	_____	Rollforward requests submitted to the OSC.	77
July 11	_____	All intra/interfund receivable/payable issues related to Central Services billings resolved with Audrey Aultman, (303-866-2433 or audrey.aultman@state.co.us).	236
July 14 – 18	_____	Initiate intra/interfund receivable/payable confirm-ations.	236
July 22	_____	Capital Construction CCCAS form for reversions submitted to the OSC with appropriate AP document and supporting documentation.	246
July 22	_____	All Highway Users Tax Fund Certifications submitted to the State Treasurer by noon.	n/a
July 22	_____	Budget transfer and overexpenditure requests submitted to the OSC.	70

Due Date	Date Completed	Task	Ref. Page #
		Italics = closing; regular type = opening	
July 22	_____	Last day to confirm intra/interfund receivables/payables.	236
July 30	_____	Compensated absences accruals must be completed by the close of Period 13. The PERA percent is 11.15% after January 1, 2007 and 12.05% after January 1, 2008. Medicare is included in the annual leave accrual.	89
July 30	_____	Period 13 of FY07-08 closes for agency input.	n/a
July 14	The following items summarize other accounting entries that agencies should review and evaluate to determine if they apply:		
	Assets and Liabilities:		
	_____	Record any current year infrastructure additions.	
	_____	Track capacity or efficiency enhancements that qualify for capitalization of infrastructure assets under the modified approach. Post entries to Fund 471 to capitalize these assets and provide for elimination of the expenditure recorded in the governmental fund.	
	_____	Report to the OSC the following for infrastructure under the modified approach: • *Assessed condition level for the three most recently completed condition assessments.* • *Beginning of the year estimate of the amount needed to preserve assets at the established condition level.* • *The amount actually expended on preserving the asset for each of the past five years.* • *Basis for the condition assessment and scale used to assess and report the condition level.* • *The condition level at which the government intends to preserve the assets for FY08-09.* • *Factors that affect trends in the information reported in the bullets above.*	

Due Date	Date Completed	Task	Ref. Page #
		Italics = closing; regular type = opening	
	_____	Review the balances in balance sheet codes 1362/1363 and 1762/1764 to determine if loans receivable are properly classified between current and noncurrent/long-term. Proprietary funds are required to segregate balances into current and noncurrent portions. Governmental funds are not required to segregate the balances between current and noncurrent, but they should record the loans in the accounts that best matches the nature of the loans.	
	_____	Reclassify a portion of compensated absences as current. For governmental funds this entry is made in Fund 471, and for all other funds, it is made in the fund that will make the payment.	
	_____	Governmental funds accrue compensated absence liabilities in the fund only to the extent that they are due and payable at June 30. Do not accrue amounts of known retirements that are due and payable in the following year.	
	_____	Reclassify the unspent portion of capital bond proceeds and related premium/discount to noncapital debt (out of 2800 and 2801 and into 2805 and 2806).	
	_____	Clear all intragovernmental receivables and payables of agency funds through cash before the close of Period 13.	
	_____	Higher Education institutions should reclassify restricted cash and restricted investments from the existing cash and investment accounts to 1034 and 1634. This entry should be made in Fund 399. If restricted cash is held by the State Treasurer, the entry in Fund 399 should not be to 1100 cash; instead, it should be made to another 10XX account. This will preserve the balancing of 1100 cash with Fund 995-Treasury Investment Offset. Non-higher education agencies are not required to make this entry because they are required to account for restricted activities in a separate fund.	

Due Date	Date Completed	Task	Ref. Page #
		Italics = closing; regular type = opening	
	_____	Accrue state risk management claims liabilities according to GASB Interpretation No. 6 in the Risk Management funds, which are to be reported as part of the General Fund. Since the claims have not matured, only the amounts due and payable at June 30 should be recorded in the Risk Management funds. Therefore no estimate of amounts payable within one year should be recorded in the funds. However, the entire remaining liability (including IBNR) should be recorded in Fund 471 and be segregated between current and noncurrent liability accounts.	
	_____	Higher Education institutions need to reclassify fund balance accounts from 3400 to the four accounts set up to report restricted net assets. 3200-Externally Restricted Other, 3220-Restricted for Debt Service, 3230-Permanent Endowment Expendable, 3240-Permanent Endowment Non-expendable. This entry is not required of non-higher education agencies because they are required to account for restricted activities in separate funds.	
	Expenditures/Expenses:		
	_____	Record depreciation on all fixed assets (except infrastructure under the modified approach) for FY07-08. This task can be done on a more frequent basis during the fiscal year at the agencies' discretion.	
August 4	_____	Signatures due for approved overexpenditures.	69
August 13	_____	Variance analysis responses submitted to the OSC.	102
August 13	_____	Agency Exhibit Listing and completed exhibits A1, A2, B, C, D1 D2, E1, E2, F1, F2, G, L, M, N1, N2, N3, O, P, Q, R, S, T, U1, U2, V, W1, W2, Y1, Y2, Y3, and Y4 submitted to the OSC.	133
August 22	_____	*CCCAS forms to reestablish capital construction continuing appropriation spending authority submitted to the OSC, with appropriate AP document and supporting documentation.*	246
August 22	_____	*Deadline for booking FY08-09 Special Bills with FY08-09 spending authorizations.*	60
September 15	_____	*Exhibit K due to the OSC.*	172

Due Date	Date Completed	Task	Ref. Page #
		Italics = closing; regular type = opening	
September 19	_____	*Management's Discussion and Analysis due to the OSC for agencies/institutions issuing stand alone financial statements.*	111
September 30	_____	*Accounts Payable relating to FY07-08 should be cleared.*	84
November 7	_____	*Annual Travel Report turnaround forms due to the OSC.*	287
Upon Availability	_____	*Copy of management representation letter to the Office of the State Auditor due to the OSC as soon as available.*	309
Upon Availability	_____	Copy of IRS Form(s) 8038, 8038-G, 8038GC, and 8038-T related to debt issuances are due to the OSC within five days of filing.	309

CHAPTER 1: SECTION 2

OPENING AND CLOSING CALENDAR

2.1 Events Calendar

Note: Standard font represents opening events; *italic* font represents *closing* events.

Date	Event
March 17	Draft Request for Proposals from Group I agencies due to State Purchasing.
March 24	FY08-09 table initialization completed. See Chapter 2, Section 1.3 for the list of tables to be initialized.
March 24	New year budget tables are available.
March 24	System available for input of FY08-09 pre-encumbrances and encumbrances into SUSF. There will be numerous errors that should clear when the FY08-09 appropriation and budget documents are processed. See Chapter 1, Section 4 for additional discussion of this issue.
March 24	Agencies may begin to submit changes to APP2 tables to their field accounting specialist and begin to make changes on agency-defined tables. Active and approved FY07-08 APP2 table entries were initialized over the weekend and rolled to create the FY08-09 hierarchy.
March 24	Agencies may begin to delete FY08-09 CERT and ORGN entries. All deletions will be made prior to calendar year-end.
March 24	New year prefix identifier '09' will automatically be available at this date. Agencies may change ADNT new year automatic document numbering prefix identifiers beginning on this date.
March 31	Begin nightly run of book process.
April 11	*Close of Period 9 FY07-08.*
April 14	*Purchase requisitions for items not on a state contract or price agreement must be received by agency purchasing contacts to ensure delivery of goods and services by June 30.*

March 2008

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						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
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30	31					

April 2008

S	M	T	W	T	F	S
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May 2008

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May 16	*Close of Period 10 FY07-08.*
May 24	*Deadline to request changes to existing COFRS extracts.*
May 31	*Expired Warrants Selection Process runs and populates the EXPW table for agency review and posting of federal portion. See Chapter 3, Section 3.23.*
May 31	*June recurring entries are generated. See Chapter 2, Section 1.2.*
June 1	Recurring entries for FY08-09 may be modified. See Chapter 2, Section 1.2.
June 6	*Biweekly payroll (062) for the pay period ending on this date will be recorded for GAAP purposes in FY07-08, and general-funded portion for budget purposes in FY08-09.*
June 9	*Application Services responds to requests for weekly scheduling of existing COFRS extracts by this date.*
June 11	Coding changes for final billing corrections for Multi-Use Network, data lines, or phone lines prior to fiscal close communicated to the Department of Personnel & Administration.
June 13	*Close of Period 11 FY07-08.*
June 13	Target date to have all revenue receiving appropriation codes for FY08-09 active in COFRS and to notify the Department of Revenue of coding string. See Chapter 2, Section 2.9 for details.
June 16	Deadline for agencies' level 3 approvals on AP documents needed to record the FY08-09 Long Bill.
June 16	*Bank confirmations sent to confirm bank accounts. See Chapter 3, Section 5.18.1 for instructions and the bank confirmation form.*

March 2008

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April 2008

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May 2008

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25	26	27	28	29	30	31

June 2008

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29	30					

July 2008

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27	28	29	30	31		

August 2008

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31						

June 20 *All requests to cancel or reissue aged warrants from the EAP18R report must be submitted to the OSC by this date to ensure processing prior to the expired warrant purge. See Chapter 3, Section 3.23.*

June 20 Biweekly payroll (071) for the pay period ending on this date will be recorded for GAAP purposes in FY07-08, and general-funded portion for budget purposes in FY08-09.

June 20 *Biweekly payroll normally paid on this date will be paid on July 1.*

June 20 *Deadline to submit requests to the OSC for the cancellation of FY07-08 warrants. All requests submitted by this date will be processed prior to month-end. No FY07-08 warrants will be canceled after June 30 in FY07-08; they will be canceled in FY08-09. See Chapter 3, Section 3.24 for explanation of FY07-08 warrants canceled in FY08-09.*

June 24 *Last recommended day to freeze an inventory for year-end adjustment. See Chapter 3, Section 3.14.*

June 25 *Last FY07-08 (M06) payroll to be posted in nightly cycle to COFRS.*

June 28 *Purge of aged warrants.*

June 28 *Last FY07-08 biweekly payroll (071) posted to COFRS (pay period beginning June 7 and ending June 20).*

June 30 *Reports on purge of aged warrants to be distributed.*

June 30 Deadline for having FY08-09 Long Bill recorded, approved, and reconciled. Deadline for recording expense budgets to be active July 1.

June 30 *Run point-in-time reports. See Chapter 1, Section 3.15.*

June 30 *Physical inventory of consumable goods completed on or before this date. Refer to Chapter 3, Section 3.14 for discussion of this topic.*

June 30 *For continuation of expiring capital construction project appropriations, all contracts must be effective on or before this date.*

June 30 *A count of petty cash and change funds should be completed on this date.*

June 30 *Treasury cash cutoff. Walk-in deposits must be at the State Treasurer's Office by 2:00 pm to be recorded in balance sheet account 1100-Operating Cash for FY07-08.*

June 2008

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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July 2008

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		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August 2008

S	M	T	W	T	F	S
					1	2
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June 30	*Wire or electronic fund transfers of depository account balances or federal fund drawdowns must be deposited into the State Treasurer's operating account at Bank One by close of business to have cash included in balance sheet account 1100-Operating Cash. (Amounts not transferred by this date must be in 10XX accounts and included on the agencies' Exhibit M.)*
June 30	*All inventory module transactions must be closed by the close of business. This includes the SR, CI, OC, TI, TR, IA, and SN documents. See Chapter 3, Section 3.14 for details.*
June 30	*All year-end reports (RYE) will begin to run on the revised schedule for the closing period (run nightly, weekly, monthly).*
June 30	Nightly run of Book Process is turned off.
June 30	*All goods and services must be received by this date in order to be accounted for in FY07-08.*
July 1 - July 31	*The document suspense file "SUSF" needs to be cleared daily of all FY07-08 rejects and documents that need approval. (See GNL15R weekly.)*
July 1 - July 31	*EAP05R Report (Unscheduled Payment Turnaround) and EAP12 Report (EFT Unscheduled Turnaround) need to be reviewed daily for warrants being held due to vendors on hold or overspent appropriations. If overspent appropriations cannot be corrected, agency must request overexpenditure or transfer authority under the authority granted to the State Controller in CRS 24-75-105 to 110. See Chapter 3, Section 1.*
July 1 - 11	FYE02R and INV02R available on INFOPAC/DocumentDirect nightly.
July 1	FY08-09 Period 1 open for all accounting transactions.
July 1	*Last central payroll FY07-08 "999" payroll (schedule 906 payroll adjustments) to be posted in nightly cycle to COFRS.*
July 1	*Overexpenditure reports will be available.*
July 1	*OSC diagnostic reports available on INFOPAC/DocumentDirect.*
July 3	*Last day to initiate ITs for Period 12 close. Be sure to contact other agency in a timely manner. This does not include direct bill ITs. See related discussion of intra/interfund receivable/payables in Chapter 3, Section 5.34.*
July 4	STATE HOLIDAY

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July 4	Biweekly payroll (072) for the pay period ending on this date will be recorded for GAAP and budget purposes in FY08-09.
July 8	*Deadline for processing ITs with higher education institutions including direct billing.*
July 9	*Last day to process PB and AJ documents. All reallocation entries for June payroll expenditures must be completed by this date. Payroll corrections for periods prior to Period 12 may be processed after this date. From June 1 – July 9, only payroll corrections related to Period 12 may be processed.*
July 10	*Deadline to reissue expired warrants in FY07-08 from balance sheet account 2751.*
July 10	*Deadline to have FY07-08 CR documents approved by State Treasury (Treasury fax number 303-866-2123).*
July 10	*COFRS run process to restore cash related to deferred payroll.*
July 11	*Last day to have FY07-08 encumbrance documents accepted on COFRS SUSF for encumbrances to automatically roll to FY08-09.*
July 11	*Close of Period 12 (non-higher education IT transaction and PV document cutoff).*
July 11	*Deadline to have FY08-09 appropriation codes activated by an AP document (zero-dollar AP if necessary) so code will accept rolled forward encumbrance (EPS* documents*).*
July 11	*Clear all balances from balance sheet 2751 per Chapter 3, Section 3.23.*
July 11	*Target date to clear all default and clearing accounts. (These include the following balance sheet accounts: 1583-1599, 2510, 2520, and 2751.)*
July 11	Process run for modification and rollover of FY07-08 purchase requisitions and purchase orders.
July 11	*Deadline to submit rollforward requests to the OSC. See Chapter 3, Section 2.*
July 11	*Deadline for booking FY07-08 Supplemental Bills and FY07-08 Special Bills with expenditure authorizations.*
July 11	*Deadline for entries to PORL table to lapse or roll EAP or EPS encumbrance documents. The system default is to roll. See Chapter 1, Section 4.*
July 11	*Resolve intra/interfund receivable/payable issues related to Central Services billings by this date. See Chapter 3, Section 5.34 for contacts and phone numbers.*

June 2008

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July 11	Last day to make entries to the PORA table to change coding for EPS encumbrance documents. Process run for the modification and rollover of FY07-08 purchase requisitions and orders into FY08-09.
July 14	*Period 13 of FY07-08 open. Only JVs, JAs, TAs, APs, EBs, TBs, FDs, DPs, FAs, and FCs may be processed.*
July 14 – 18	*Initiate intra/interfund receivable/payable confirmations.*
July 14 – August 1	*Overexpenditure reports and OSC diagnostic reports will be available on INFOPAC/DocumentDirect on these business days.*
July 15	First FY08-09 biweekly payroll (072) posted to COFRS (pay period beginning June 21 – July 4).
July 16	*The OSC issues the Unrealized Gain/Loss Report on market valuation of Treasurer's pooled cash.*
July 22	*Capital Construction CCCAS form for reversions due to the OSC, with the appropriate signed AP document screen print attached and supporting documentation.*
July 22	*Deadline for submitting appropriation transfer and overexpenditure request forms.*
July 22	*All Highway Users Tax Fund and Tobacco Cash Fund Certifications are due to Treasury by 12:00 noon.*
July 22	*Final day to confirm intra/interfund receivable and payable balances. Confirmations after this date may be rejected by the buyer. See Chapter 3, Section 5.34.*
July 22	*Bank confirmations should be received back from your financial institution by this date for the completion of risk classification on Exhibit M.*
July 25	First FY08-09 (M07) payroll posted to COFRS.
July 25	*Target date for State Controller and OSPB to approve or disapprove all transfer and overexpenditure forms.*
July 25	Expenditures related to projects funded with federal tax relief dollars must be finalized. See Chapter 4, Section 1.11.
July 30	*Period 13 of FY07-08 closes for agency input.*
July 31	*Period 13 of FY07-08 open for the OSC input only. Only JAs, APs, and TAs may be processed For JAs include sweep entries, as applicable. See Chapter 3, Section 3.16.*

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August 1	*FY07-08 final close. JAs, APs, and TAs will be turned off for FY07-08 after nightly processing. BFY and FY will be closed.*
August 1	*Intra/Interfund Receivable/Payable Confirmation Forms due to the OSC.*
August 1	*Close of Period 13 FY07-08.*
August 1	*Period 13 final close balances will be used as the basis for preparation of both agency statements and statewide basic financial statements.*
August 1	Roll ending FY07-08 balance sheet balances as FY08-09 beginning balance complete with reporting categories and grant budget line breakdown. See Chapter 1, Section 3.13 for more detailed discussion.
August 4	*Begin production of final GNL21R for FY07-08 for distribution.*
August 4	*Deadline for department executive director signature on final approved overexpenditure forms and letter of explanation for deficit fund balances.*
August 6	*The OSC distributes Exhibit Reconciling Balance report, Exhibit J Data reports, and Variance Analysis reports, and requests for responses to the Variance Analysis Report.*
August 8	Target date for booking of State Controller approved rollforwards.
August 8	*Turnaround uncommitted cash reserves reports distributed to agencies.*
August 11	*Final GNL21R for FY07-08 available on INFOPAC/DOCUMENTDIRECT.*
August 13	*Agency Exhibit Listing and completed exhibits A1, A2, B, C, D, D1, D2, E1, E2, F1, F2, G, L, M, N1, N2, N3, O, P, Q, R, S, T, U1, U2, V, W1, W2, Y1, Y2, Y3, and Y4 due to the OSC. See Chapter 3, Section 5 for details on exhibits.*
August 13	*Variance analysis responses due to the OSC.*
August 15	Close of Period 1 FY08-09.
August 15	*Cash reserves turnaround report due to the OSC.*
August 15	JAs reversed to restore prior year federal flexible funds to agencies.
August 18	All funds return to full appropriation control, except funds 471 and the higher education 3XX funds.
August 22	Target date for recording special bills in COFRS, unless later effective date exists.

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August 22	CCCAS forms to reestablish capital construction continuing appropriation spending authority due to the OSC with AP document and supporting documentation.
August 29	*Exhibits I and J and agency financial statements due to the OSC. See Chapter 3, Section 5 for details on exhibits.*
September 9	*Higher Education appropriated revenue and expense for budget reporting purposes (Fund 398 Exhibit H) due to the OSC.*
September 12	Close of Period 2 FY08-09.
September 15	*Exhibit K due to the OSC.*
September 19	*Issue Basic Financial Statements for June 30 (limited distribution).*
September 19	*Uncommitted Cash Reserves Report due to OSPB and JBC.*
September 19	*Management Discussion and Analysis due from agencies/institutions issuing stand alone financial statements.*
September 30	*Accounts payable relating to FY07-08 should be cleared.*
October 3	Target completion date for booking restrictions for previous year overexpenditures.
October 10	Close of Period 3 FY08-09.
October 24	*Issue Schedule of Expenditures of Federal Awards.*
October 27	*Current year audited financial statements from Discreetly Presented Component Units meeting the materiality threshold due to the OSC.*
October 31	*Procurement Card violation report due to the OSC.*

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November 7	*Completed annual travel report turnaround forms due back to the OSC with distribution of expense by source of funds.*
Upon Availability	*Copy of management representation letter due to the OSC. See Chapter 5, Section 6.2, for details.*
Upon Availability	Copy of IRS Form(s) 8038, 8038-G, 8038-GC, and 8038-T related to debt issuances are due to the OSC within five days of filing. See Chapter 5, Section 6.3.
November 28	*Due date for State Controller's statutory loan and advance report.*
December 10	*Finalize Comprehensive Annual Financial Report (CAFR) with State Auditor opinion.*
December 31	*Financial Responsibility and Accountability Act Statements due to the OSC.*
January 16	Second quarter FY08-09 closing.
April 10	Third quarter FY08-09 closing.

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2.2 Fiscal Procedures Manual Calendar

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CHAPTER 1: SECTION 3

GENERAL OPENING AND CLOSING ISSUES

There are many issues to be discussed with the closing of one fiscal year and the opening of a new one. This section addresses issues of general interest.

3.1 COFRS Reports

Report availability will be posted on the COFRS general message screen (GMSS). Contact the COFRS helpline at 303-239-4357, Option 2 if you have questions on the distribution frequency for the standard COFRS reports during the fiscal year and at year-end.

3.2 Document Dating Data Elements

During the period from July 1 through the close of Period 13, we will be operating in two fiscal years. In addition, you may record FY08-09 budgets and pre-encumbrances or encumbrances before July 1. See Section 4 of this chapter for more information on encumbrance issues. Required data elements for each document during this period are the budget fiscal year, transaction date, and accounting period. This coding is essential to ensure that transactions are posted to the proper fiscal year and must be recorded on each document. Careful thought should be given to assigning the correct fiscal year to transactions processed during this period. Below is an example of how documents should be dated for FY07-08 and FY08-09:

FY07-08:

- Date = 06 30 08
- Accounting Period = 12 08, or 13 08
- Budget FY = 08

FY08-09:

- Date = 07 XX 08, or 08 XX 08
- Accounting Period = 01 09, or 02 09
- Budget FY = 09

3.3 Assignment of Document ID Numbers

DOAC/COFRS Alert No. 9 promulgates the policy mandating the use of the automatic document numbering feature in COFRS for the assignment of document identification numbers on COFRS documents. In order to be able to separately identify various documents in the system while still utilizing this mandated feature, agencies have the option of establishing document prefixes. The COFRS helpline staff have the ability to establish prefix identifiers in the ADNT table and will do so based on a telephone request from an agency. The prefix identifier “09” will automatically be available beginning March 24.

Once a prefix is established, the user simply enters the prefix in the first characters of the document ID field and then enters a pound (#) sign. COFRS then automatically assigns a document ID number with the beginning prefix. If you need additional prefix identifiers or wish to extend the use of current prefix identifiers into the next fiscal year, call or e-mail the COFRS helpline.

3.4 Properly Recording Fiscal Year Revenue

The recording of cash receipts and revenues in the proper fiscal year is extremely important for accurate financial statements and cash reconciliation. Departments should review COFRS reports to make sure both FY07-08 and FY08-09 receipts and revenue are recorded in the proper fiscal year. See Chapter 1, Section 3.2 for document dating discussion.

3.5 Specifying Vendor and Subrecipient Relationships in Contracts

If a contract involves the disbursement or receipt of federal funds, you should pay special attention to the coding and reporting of those funds. Such contracts may result in either a subrecipient or vendor relationship between the parties involved. When the transaction is between state agencies it is important that the parties code the transaction similarly. In general, the language in the contract specifying the party's responsibilities determines the type of relationship involved. When a subrecipient relationship exists, the State of Colorado Contract Procedures and Management Manual requires specific language to be included in the contract. Please refer to that manual for details.

OMB Circular A-133 defines subrecipient as, "Subrecipient means a nonfederal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency." Section .210 of OMB A-133 provides guidance on making the subrecipient versus vendor determination. It states:

Characteristics indicative of a federal award received by a subrecipient are when the organization:

1. Determines who is eligible to receive what federal financial assistance;
2. Has its performance measured against whether the objectives of the federal program are met;
3. Has responsibility for programmatic decision making;
4. Has responsibility for adherence to applicable federal program compliance requirements; and
5. Uses the federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

Characteristics indicative of a payment for goods and services received by a vendor are when the organization:

1. Provides the goods and services within normal business operations;
2. Provides similar goods or services to many different purchasers;
3. Operates in a competitive environment;
4. Provides goods or services that are ancillary to the operation of the federal program; and
5. Is not subject to compliance requirements of the federal program.

Section .210 also speaks to the use of judgment in making the determination as well as a recipient's responsibility for for-profit subrecipients and vendor compliance.

The following table specifies the accounting and reporting treatment for subrecipient/vendor transactions. See Chapter 3, Section 5.16 for Exhibit K reporting requirements.

	DISBURSOR	RECIPIENT
Vendor Relationship Contract		
	Code payments using object code indicating type of good or service purchased. Report expenditure on Exhibit K. Disburser is responsible for ensuring that expenditure is an allowable cost.	Code receipts using revenue source code indicating type of good or service sold. Do not report on the Exhibit K.
Subrecipient Relationship Contract		
With Another State Agency	Code disbursement using object code 5770 – Pass thru Fed Grant Intrafund or 5771 – Pass-through Fed Grant Inter-fund. Report on the Exhibit K. In general, disburser is responsible for determining if recipient is a qualified recipient and for monitoring if recip-ients expenditures are allowable costs.	Code receipt using revenue source code 7501-7523-Fed Grant/Cont – Subrecip - Dept.. Higher Education institutions feed to revenue source code 7500. Do not report on Exhibit K. Recipient is responsible for helping disburser comply with grant requirements.
With a Non-State Entity	Code disbursement using object code 51XX-Intergovernmental Grants or 5781-Grants to Non-Gov/Organizations. Report on the Exhibit K. In general, disburser is responsible for determining if recipient is a qualified recipient and for monitoring if recipient's expenditures are allowable costs.	Code receipt using revenue source code 7500 - Fed Grant/Cont – Subrecipient - Other. Report on the Exhibit K. Recipient is responsible for helping disburser comply with grant requirements.

3.5.1 Pass-Through Entity Notification

State agencies that receive federal assistance from pass-through entities should review the requirements of OMB Circular A-133 for notification of audit results. A-133 requires subrecipients to notify pass-through entities of the results of the subrecipients' A-133 audit whether or not there were audit findings or updates to prior audit findings related to the pass-through assistance. If there were audit comments or updates to prior audit findings, a state agency must send to the pass-through entity a reporting package containing the following four items:

- Financial statements and schedule of expenditures of federal awards
- Summary schedule of prior audit findings
- Auditor's report
- Corrective action plan

These four items are included in the Office of the State Auditor Single Audit Report. When no findings or updates to prior audit findings related to the pass-through assistance occur, a state agency should notify the pass-through entity of that fact in writing or send the pass-through entity a copy of the reporting package. You can find the text of OMB Circular A-133 on the Internet at: http://www.whitehouse.gov/OMB/circulars.html.

3.6 VEND Table

Please be sure to follow all procedures issued by the OSC to ensure that the vendor you are adding is not already on the file. Vendor file procedures are located in Appendix C of the State of Colorado 1099 Reporting Guide available on the OSC web site. Make sure all data you are entering are valid. Changes to vendor information will be processed in a timely manner by the OSC. Please make sure your request for vendor changes is supported by adequate documentation, is signed, and includes your phone number in case we need to call you for additional information.

3.7 Program Codes

Program codes are not required for state agencies or colleges and universities for statewide financial statement reporting purposes. Colleges and universities use program codes for internal management reporting purposes.

3.8 Presence Budgetary Control

Until August 18 all funds in the COFRS system will be set at presence control for budgetary purposes. If an agency needs to process a payment before budget is recorded (from the Long Bill, a special bill, a federal grant, nonappropriated, or on-going capital construction project), they may activate an appropriation code with a zero-dollar appropriation transaction and record the expenditure. On August 18, all funds will be placed on "full control" except for funds 471, 305, 320, and 399. After this date adequate budget must be recorded to generate a warrant.

3.9 COFRS Hours of Operation

COFRS availability will be posted on the COFRS general message screen (GMSS). In addition, the message on the helpline answering machine will provide the most current information on that weekend's hours of operation. Please call 303-239-4357, Option 5 before leaving for the office to ensure the system is available on that weekend. The system will not be available on the weekends of Period 12 and 13 closing.

3.10 Cash Adjustments on Journal Adjustment Documents (JA Document)

Any JA document resulting in a net change to the total book balance of the state's cash must be sent to the State Treasurer's Office for level 5 approval. These transactions include:

- Recording of investments and/or dis-investments of Treasury cash.
- Other actions that require adjustments in the total book balance of the state.

All other JA documents should be sent to your field accounting specialist.

3.11 Loans and Advances

Prior to year-end close, please review all negative balance sheet code 1100 cash account balances for your agency, except for funds 100, 1EX, 461, and 600, to determine if loan/advance approvals are current and for the correct amount. A statewide report of all outstanding loans and advances is prepared at the end of the fiscal year to compare approved loans/advances to actual balances. Refer to Chapter 5, Section 3 of these instructions for policies and procedures for applying for a loan/advance.

3.12 Dating of Warrants

All payment vouchers that are accepted in COFRS and recorded on the scheduled payment report (EAP04) as of June 27 will create a warrant (AD document) dated June 30. The total of these warrants will be included in the balance of the Warrants Payable Account (balance sheet account 2000) for FY07-08. All payment vouchers entered and accepted in COFRS and recorded on the scheduled payment report (EAP04) as of June 30 will create warrants (AD documents) dated in the new fiscal year. The total of these warrants will be included in the balance of the Warrants Payable Account (balance sheet account 2000) for FY08-09, but expenses will be included in FY07-08.

3.13 Ledgers Rolled after FY07-08 Final Close

Following FY07-08 final close on August 1, beginning FY08-09 balance sheet account balances will be established on the FY08-09 online ledgers based on the FY07-08 final balance sheet balances. You will receive two reports (FYE07R1-Roll Forward Summary Trial Balance By Agency Within Fund and GNL21R1-General Ledger Year-To-Date Detail by Fund Within Agency) giving you ending and beginning balances by fund, agency, and account. Beginning FY08-09 account balances will be reflected on the July 2008 (FY08-09 Period 1) month-end closing reports. The coding items that will be carried forward are fund, agency, balance sheet account, grant budget line, and reporting category. The GNL21R report for FY07-08 periods 1-13 will be available in INFOPAC on August 11.

3.14 Pre-Audit Sensitive Account Codes

There are a number of account codes that are particularly audit and reporting sensitive. An example is travel object codes that are reported in a separate report by the OSC to the Legislature by in-state, out-of-state, and international travel breakouts. Another example is the proper use of revenue source codes to appropriately classify revenues in accordance with the provisions of the TABOR amendment. Accounts of this nature should be carefully reviewed for proper classification prior to close.

3.15 Point-in-Time Reports

There are three reports (FYE04R1, R2, and R3) that provide subsidiary detail and balances for the following three balance sheet control accounts:

- Billed Accounts Receivable (account 1330) - FYE04R1
- Vouchers Payable (account 2100) - FYE04R2
- Warrants Payable (account 2000) - FYE04R3

On June 30, COFRS will produce these three point-in-time reports. This subsidiary detail will be as of the close of business for that day and month (calendar basis). These calendar month-end reports are intended for use by agencies to reconcile and analyze these three system accounts prior to the actual close. FYE04R2 is unique in that it is also an accounting period report and will be produced for the close of periods 12 and 13. There will be a GNL19R report produced as a calendar month-end report for reconciliation purposes.

3.16 COFRS Fiscal Year Document Closing Table

The following are the last dates for processing COFRS documents for FY07-08. Questions about the closing dates should be directed to your field accounting specialist.

FISCAL YEAR DOCUMENT CLOSING TABLE (FYDC)

TRAN ID	DOCUMENT DESCRIPTION	LAST DATE OPEN
CI	Stock issue confirmation	June 30
IA	Physical inventory adjustment	June 30
OC	Over the counter	June 30
SN	Stock return	June 30
SR	Stock requisition	June 30
TI	Stock transfer issue	June 30
TR	Stock transfer receipt	June 30
CR	Cash receipt	July 11
CX	Check cancellation	July 11
IN	Invoice	July 11
IT	Interagency	July 11
MW	Manual warrant	July 11
OE	Open end purchase order	July 11
PB	Payroll voucher	July 11
PC	Central purchase order	July 11
PD	Departmental purchase order	July 11
PG	Price agreement release	July 11
PO	Purchase order	July 11
PV	Payment voucher	July 11
RQ	Requisition	July 11
RX	Standard EPS requisition	July 11
SC	Service contract	July 11
WR	Warrant reconciliation	July 11
JV	Journal voucher	July 30
EB	Expense budget	July 30
RB	Revenue budget	July 30
TB	Expense budget transfer	July 30
DP	Fixed asset depreciation	July 30
FA	Fixed asset acquisition	July 30
FC	Fixed asset modification	July 30
FD	Fixed asset disposition	July 30
JS	Journal Special	July 30
AP	Appropriation	August 1
JA	Adjusting journal voucher	August 1
TA	Transfer of appropriation	August 1

CHAPTER 1: SECTION 4

ENCUMBRANCE ISSUES

KEY DATES

March 24	New year tables and encumbrance transactions available for modification and input.
July 11	Last day to have FY07-08 encumbrance transactions accepted into COFRS for encumbrances to automatically roll into FY08-09.
July 11	Last day to make entries to the PORL table to lapse or roll EAP or EPS encumbrance documents. System default is to roll the encumbrance amount into the new fiscal year.
July 11	Last day to make entries to the PORA table to change coding for EPS encumbrance documents. Account coding changes for non-EPS documents may be made directly in the rollover document from the suspense file. Process run for the modification and rollover of FY07-08 purchase requisitions and orders into FY08-09.

This section identifies several issues with pre-encumbrance and encumbrance transactions for both the close of the old fiscal year and the opening of the new fiscal year. These issues include: (1) recording new year pre-encumbrances and encumbrances prior to the opening of the new fiscal year, (2) encumbering for contracts prior to the opening of the new fiscal year, and (3) the modification and roll of pre-encumbrances and encumbrances.

4.1 New Year POs and RQs (Appropriation Booked)

There is a need to process purchase requisitions (RX and RQ documents) and purchase orders (PC, PD, PG, SC, OE, and PO documents) for the upcoming fiscal year before the year is open on the fiscal year (FSYR) and accounting period (APRD) tables. All document processors for the previously mentioned transactions have been modified to allow future fiscal year transactions when the following conditions have been met (see SYAD Bulletin No. 249 for additional discussion):

- All budgetary and account coding necessary for the encumbrance to accept are in place and active in COFRS, and the coding on the document is accurate. This includes, but is not limited to, appropriation codes, expense budgets, grant validations, organizations, sub-objects, etc.
- The accounting period on the document is the first accounting period in the future fiscal year (i.e., 01 09). Accounting period is a required field on all future fiscal year documents.
- The fiscal year on the document is the soon to be opened fiscal year; purchase orders cannot be placed two years in advance. Fiscal year is also a required field on the future fiscal year documents.

If the above conditions are met, COFRS will accept the document and will also print the EPS purchase order form for mailing to the vendor. Each EPS purchase order that is printed prior to the opening of the new fiscal year will have printed in the space reserved for SPECIAL INSTRUCTIONS the following message: “Goods are not to be delivered or invoiced prior to July 1.”

4.2 New Year POs and RQs (Appropriation Not Booked)

Agencies may input FY08-09 purchase requisitions (RX and RQ documents) and purchase orders (PC, PD, PG, SC, OE, and PO documents) prior to the beginning of FY08-09 without the budgetary and account coding being in place and active in COFRS. However, these transactions will show error messages.

In each nightly cycle COFRS attempts to process all purchase order and purchase requisition documents on reject-hold status. If all errors are cleared and the transaction has a third level approval, the transaction will accept during this nightly cycle process and the EPS purchase orders will print. This process saves the users from having to quick edit the document(s) each day. If the transaction is not approved and/or still has errors, the transaction will not accept.

Some common error messages that maybe experienced on these transactions for future fiscal years that do not have active budgetary or account coding are listed below:

- BUFRE - RECORD NOT FOUND ON AFSI
- BUFFE - RECORD NOT FOUND ON APPI
- CO69E - DOC PROCESSING BYPASSED

There may be more error messages depending on the combination of date, accounting period, budget fiscal year, and account coding used on a particular transaction.

If the transaction is not accepted and the vendor requires a PO document number, agencies may use the document number of the rejected COFRS document to get the PO document number for the vendor. That number will stay with the document until it is approved and processed through COFRS.

The State Controller has also authorized the Division of Purchasing to accept agency purchase requisitions prior to July 1 without the necessary COFRS approvals. Agencies may forward rejected RX and RQ documents to the Division of Purchasing so that purchase commitments for goods and services will be in place July 1. The agency controller or chief financial officer must sign as an approver on the rejected RXs or RQs in this process.

4.3 Instructions for Encumbering FY08-09 Contracts Prior to July 1

During the period from March 24 to June 30, if an agency has appropriations that have been signed into law and these budgets have been recorded in COFRS, the agency shall enter FY08-09 encumbrance documents into COFRS for the amounts required to be encumbered for FY08-09 contracts.

For agencies whose controllers have contract signature delegation, the program or contract staff shall forward the encumbrance documents with the contracts to the agency controller. If the encumbrance document is ready for approval, the agency controller will approve the encumbrance and sign the contract. If the encumbrance document is not ready for approval, the agency controller will sign the contract and keep a copy of the encumbrance document. The agency shall take the necessary steps to book the budget so that the encumbrance is ready for approval no later than July 1, 2008. The agency controller shall approve the encumbrance document by July 31, 2008

For agencies whose controllers lack contract signature delegation, the program or contract staff shall forward the encumbrance documents to the OSC. If the encumbrance document is ready for approval, the OSC shall approve the encumbrance and sign the contract. If the encumbrance document is not ready for approval, the OSC will sign the contract and keep a copy of the encumbrance document. The agency shall take the necessary steps to book the budget so that the encumbrance is ready for approval no later than July 1, 2008. The OSC shall approve the encumbrance document by July 31, 2008.

4.4 Modification and Rollover of FY07-08 Purchase Requisitions and Purchase Orders

All encumbrances and pre-encumbrances on current year appropriations are reduced to zero on the COFRS system at fiscal year end. At Period 12 close on July 11, COFRS automatically modifies all purchase requisitions (both RX and RQ documents) to zero. There is no automated process to rollover pre-encumbrances; agencies must manually reenter those transactions if they wish the pre-encumbrance to be recorded in the new fiscal year.

The rollover process is set by default to "roll" the encumbrance to the new year. If there is a balance outstanding on an encumbrance, it will roll to the next fiscal year and establish an encumbrance in the new fiscal year appropriation unless the procedures below for "lapse" are followed. If you do not want the encumbrance to roll, you must make a manual entry on the PORL table. Instructions are listed below.

If you plan to roll your encumbrance document, please be aware some errors may still occur in this modification and roll process. These errors are primarily due to coding problems that are under the control of the agencies. Examples include appropriation codes not being active, expense budgets not being active, missing GVAL entries, grants closed, etc. It is essential that agencies do everything possible to ensure that the codes necessary to roll encumbrances into the new year are active and available. Errors in the roll process require a significant amount of time and effort to correct and should be avoided, if at all possible.

The process to roll encumbrance documents for agencies using EPS and for non-EPS agencies has some common elements and some differences. Those common elements and differences are discussed below.

Common Elements to Both Processes:

The Purchase Order Roll Table (PORL) lists every open purchase order on the open item tables: OPPH and OPPL for EPS documents/OPOH and OPOL for non-EPS documents. These tables are organized by budget fiscal year, agency, and purchase order number. Agencies have the opportunity to determine which purchase orders will rollover and which will lapse. This is accomplished as follows.

<u>Roll</u> - To roll a purchase order enter either an "R" (roll) in the ROLL ACTN field on the PORL table or leave the field blank. Since the system-wide default is to roll purchase orders, leaving the field blank is the simplest option. The process for generating the new year transaction is different for EPS than for non-EPS and is discussed below.

<u>Lapse</u> - To lapse a purchase order enter an "L" (lapse) in the ROLL ACTN field on the PORL table. Lapsed purchase order documents will be reduced to zero in the old year, thereby reducing the encumbrance and reserve for encumbrances. The system will not generate new year purchase order transactions.

The system will automatically lapse any purchase order if the vendor associated with that purchase order is on hold. System edits will block any attempt to enter an "R" in the ROLL ACTN field on the PORL table if the vendor is on hold. A vendor hold indicator is on the PORL table for reference.

Two reports are generated by the modification and roll process. The FYE01 reports all pre-encumbrances that were modified to zero by the system. It reports both RQ and RX documents. The FYE02 reports the disposition of each open FY07-08 encumbrance document (PC, PD, PG, PO, OE and SC documents). This report indicates whether the document has lapsed or rolled.

A daily version of the FYE02R (Report ID = FYE02RYE) will be available on INFOPAC from July 1 - 11. This report should be reviewed often to assist in determining the purchase orders that

will roll and those that will lapse. The report will be generated every night until all of the FY07-08 purchase orders have been closed.

The final version of the FYE02R report will be generated the night of July 11. This is the version of the report that will be stored on INFOPAC for five years. The daily version will be archived off of INFOPAC on a weekly basis.

Unique Features for Extended Purchasing Agencies:

The EPS purchase order roll process will be as follows:

1. The system will read the "ROLL ACTN" field on the PORL table. If the purchase order is marked to lapse, a zero-dollar payment voucher will be created and processed through COFRS in the old year. These documents will accept automatically without any action from agency personnel. The document number will begin with PV 999. The actual PV document number will appear on the FYE02R report.
2. If the purchase order is to roll into the new year, the system will create a roll over transaction (RO document). This transaction is created and posted to the document suspense file (SUSF). If the necessary budget and account coding are in place and active, the RO document will accept automatically without action from agency personnel. If the coding is not in place and active, the RO will reject. The RO is not included in any security group that would allow a user to change or delete the document. So to correct the errors, the agency must establish the account coding that exists on the rejected RO document (i.e., activate an appropriation code, create a GVAL entry, process an expense budget, etc.). After the errors are corrected, the agency should contact the COFRS help line at 303-239-4357, Option 2 to get the transaction processed.

   If an EPS agency wishes to change the coding on an encumbrance, the change must be made prior to the roll process. These changes can be accomplished by using the EPS purchase order roll account code table (PORA). Entries into PORA must be completed prior to July 11. The process to change an account code is as follows:

   - Go to the PORA table. This table displays all open EPS purchase order documents including the detail account codes.
   - There are two account code lines for each purchase order. The first line contains the codes on the purchase order as it is in the system in the old year. This information comes from the open purchase order line table (OPPL). This set of codes is protected and cannot be changed.
   - The second line is initially blank. To change the encumbrance account coding for the new year, the new account coding string must be entered in this second line. If any code is being changed in the string, the whole string must be entered here.
   - The purpose of this table is to change account codes on existing lines. The table is not designed for, nor will it allow for, splitting an existing accounting line into multiple lines.
   - The old codes will be used to modify the old year encumbrance to zero. The new codes will be validated against new year codes and the new codes will appear on the OPPL table after the roll process is completed.
   - All codes entered on the new year line on PORA must be valid in the new fiscal year. For example, if a new appropriation code is entered, it must already be on the APP2 table for the new fiscal year. In order for the RO document to process, the appropriation code must be activated by an AP document. The AP document must be processed before the roll occurs on July 11. The RO document edits will look for active appropriation codes.

- The system will read the PORA table during the roll process to determine if there are any changes in the account code structure. Since the system needs the new structure on July 11, the changes MUST be identified and entered onto PORA before July 11. Changes made after that date will not be taken into account in the roll process.
- A flag has been added to the PORL table that indicates a change has been made to the account codes on the PORA table.

3. For all PGs (price agreement document) on the PORL table, a valid entry must exist on the PASM (price agreement summary) table and the PAVC (price agreement vendor/commodity) table in FY08-09 in order for the RO document to accept in the new year. If the price agreement on the FY07-08 PG document is not valid in FY08-09, the PG document should be flagged to lapse (L) on the PORL table and a new PG document entered in FY08-09 for the new price agreement. Without valid entries in PASM and PAVC, the RO will reject.
4. All EPS purchase order documents and their disposition will be reported on the FYE02R report.

Unique Features for Nonextended Purchasing Agencies:

The roll/lapse of non-EPS documents (PO document only) works essentially the same as for extended purchasing documents with some subtle differences.

1. The system will read the "ROLL ACTN" field on the PORL table. If the purchase order is marked to lapse, a modify purchase order document will be created and automatically accepted through COFRS. The agencies do not have to do anything to get the old year transactions to process, unless there is an error of some type. These modify transactions will be batched. The Batch ID will be identified with the term "old" as the first three characters of the batch number. Agencies need to review the COFRS suspense file (SUSF) on the first Monday after Period 12 close to determine if all modify transactions in "old" batches have accepted.
2. If the purchase order is marked to roll, the system will perform a series of functions:
   - Create a modify transaction for the old year as discussed immediately above.
   - Purge the open item tables (OPOH and OPOL) of all coding for transactions that will roll into the new year. This is done so that the new transaction can be processed and posted to the tables. Historical information such as previous references will be lost. The purge is necessary so that new transactions with the same document ID will accept. (The system cannot handle duplicate records.)
   - Create new year transactions that are identical to the PO document that was just lapsed. These new year transactions will be batched and can be identified by the term "new" as the first three characters of the batch number. These transactions will be posted unapproved to SUSF and made available for agency action.
3. Agency staff can then go to SUSF, call up the document, and make any changes that may be required and approve the document. The transaction will be processed as any other PO document. Once the new transaction is accepted, the OPOH and OPOL table records will be created in the normal manner. Once again, there will be no historical information on the table. The system views this as a totally new record. If it is determined that the PO document is no longer needed, it can be deleted as any other unprocessed document.
4. All open nonextended purchasing purchase order documents and their disposition will be reported on the FYE02 report.

CHAPTER 2: SECTION 1

FY08-09 COFRS TABLE INITIALIZATION

KEY DATES

March 24	New year tables available; agencies can begin changing agency-defined tables and request changes to centrally defined tables (including budget tables).

On March 24, COFRS will run the new year table initialization (NYTI) process to initialize tables for FY08-09. The NYTI program identifies all reference tables with either "Fiscal Year" or "Budget Fiscal Year" as the first key field, and then automatically creates a new year table with the same information as the prior year. A list of the tables initialized by this process is included in Chapter 2, Section 1.3.

Agencies should review their FY07-08 account code structure (both the required codes and the optional codes) to determine if the structure will meet their needs for FY08-09. Agencies may begin to modify agency-defined tables or request modifications to centrally defined tables for FY08-09 on March 24. Following are the key dates for this section.

1.1 Changes to Centrally Defined Tables

To request changes to any centrally defined table other than budgetary tables, contact your assigned field accounting specialist. See Chapter 2, Section 2 for a discussion of the budgetary tables: LBAR, LBGR, FSCT, LBLR, APP2, and APPV. As a reminder, these centrally defined tables are for statewide use, and the OSC may not be able to meet all individual agency needs on these tables.

1.2 Recurring Entries

The recurring adjusting journal voucher table (REJA), recurring journal voucher table (REJV) and recurring payment voucher table (REPV) may require reestablishment for the new fiscal year. These tables are not rolled forward through the NYTI process.

Any record on the REJA, REJV, and REPV tables with a date of June 30 of the closing year or earlier in the ENTRY END DATE field will not generate transactions in the new fiscal year. If the table record has a date later than June 30 of the closing year in the ENTRY END DATE field, transactions will continue to generate until that end date is reached.

Agencies should review their records on these tables by the close of business on June 30 (date when the first recurring transactions for the new fiscal year will be generated). The end date may need to be extended, and two other types of changes to the tables may be required. First, the accounting distribution codes for existing records may require modification to conform to the FY08-09 account code structure. Second, in some cases the transaction ID of a referenced purchase order may need to be changed.

To add or change a record for the new year, enter "09" in the FY (fiscal year) field. This allows the new record to edit against FY08-09 reference tables. This field automatically defaults back to the current fiscal year (08) after the add or change action is completed.

Although recurring entry records for the new fiscal year may be added at any time prior to July 1, records should not be changed until at least June 1 to allow the June recurring transactions to be generated; June transactions (last ones for the old fiscal year) will generate on May 31.

1.3 List of COFRS Tables Initialized for FY08-09

The following tables have been initialized for FY08-09.

TABLE	TABLE NAME
ADBT	Agency Direct Billing Table
AGCL	Agency Class Table
AGCT	Agency Category Table
AGCY	Agency Table
APP2	Appropriation Code Reference Table
APRD	Accounting Period Table
BACC	Balance Sheet Account Table
BANK	Bank Account Table
BCAT	Balance Sheet Category Table
BCLS	Balance Sheet Class Table
BDCT	Budget Category Table
BGRP	Balance Sheet Group Table
CAGT	Claiming Agency Vendor Offset
CERT	Cost Element Reference Table
CHRG	Charge Class Table
CLDT	Calendar Date Table
ESOP	Extended Purchasing System Control Options Table
FACE	Fixed Asset Cost Element
FAGY	Fund/Agency Table
FCAT	Fund Category Table
FCCA	Function Category Table
FCCL	Function Class Table
FCGR	Function Group Table
FCLS	Fund Class Table
FCTP	Function Type Table
FDGP	Fund Group Table
FSCT	Funding Source Code Table
FSYR	Fiscal Year Table
FUNC	Function Table
FUND	Fund Table
GBLC	Grant Budget Line Code Table
GGBL	Revenue Accrual To-GBL Validation Table
GVAL	Grant Validation Table
LBAR	Long Bill Group Accumulation Reference Table
LBGR	Long Bill Group Reference Table
LBLR	Long Bill Line Item Reference Table
LHAC	LDC Holding Account Table
OBJT	Object Table
OCAT	Object Category Table
OCLS	Object Class Table
OGRP	Object Group Table
OHDT	Overhead Distribution Table
OHRT	Overhead Rate Table
ORGN	Organization Table
OTYP	Object Type Table

TABLE	TABLE NAME
PCAT	Program Category Table
PCLS	Program Class Table
PGMT	Program Table
PGRP	Program Group Table
PSCH	LDC Position Schedule Table
PTYP	Program Type Table
RCAT	Revenue Category Table
RCLS	Revenue Class Table
REVA	Revenue Accrual Table
RGRP	Revenue Group Table
RPCL	Reporting Category Class Table
RPTC	Reporting Category Table
RSRC	Revenue Source Code Table
RTYP	Revenue Type Table
SEC1	Agency Security Table
SOBJ	Sub-object Table
SOCL	Sub-object Class Table
SOCT	Sub-object Category Table
SOPT	System Control Options Table
SORG	Sub-organization Table
SPEC	System Special Accounts Table
SRCL	Sub-revenue Class Table
SRCT	Sub-revenue Category Table
SREV	Sub-revenue Source Table
VOIE	Vendor Offset Intercept Exceptions
VOPT	Vendor Offset Parameter Table

CHAPTER 2: SECTION 2

FY08-09 BUDGET

KEY DATES

March 24	New year budget tables available.
March 31	Begin nightly run of book process.
June 13	Target date for communicating new revenue receiving account coding to Department of Revenue.
June 16	Deadline for agencies' level 3 approval on AP documents needed to record the FY08-09 Long Bill.
June 30	Deadline for having FY08-09 Long Bill recorded, approved, and reconciled. Deadline for recording expense budgets.
August 8	Target date for booking of OSC approved rollforwards.
August 22	Completion date for booking all continuing capital construction appropriations and special bills.

This section deals primarily with budgetary issues for opening the new fiscal year. Included in this section are discussions of the budget hierarchy, spending authority indicators, Long Bill booking, expense budgets, special bill booking, and the carryforward of custodial funds.

2.1 COFRS Budgetary Hierarchy Edits

COFRS has system edits that control a hierarchy for budgetary codes. This hierarchy ensures the accurate roll up of information for statewide, departmental, and agency level budget reports. To ensure the integrity of the roll-ups, the OSC establishes and maintains all coding on the following budgetary tables:

- LBAR - Long Bill Accumulation Table
- LBGR - Long Bill Group Reference Table
- FSCT - Funding Source Code Table
- LBLR - Long Bill Line Item Table

The APP2 table is a hybrid table because the agency does the initial entry on the table, but any subsequent changes and approvals (approvals through the APPV table) are done by the OSC. Therefore, if an agency wishes to change any APP2 table entry, they must contact their field accounting specialist to make the change. For FY08-09, this may be done any time after March 24.

The budgetary hierarchy establishes a link between all appropriation coding that follows a basic "one-to-one" or "one-to-many" logic from top to bottom that is a reflection of the Long Bill. This logic is described below. In the following descriptions, alphanumeric means the first character of any code must be alpha (the convention is the first letter of the agency code) and the subsequent characters may be alpha or numeric.

<u>Long Bill Group Accumulator</u> - There may be one or many accumulators to a single department. Accumulators are established by the OSC and are alpha for appropriated and alphanumeric for nonappropriated.

Long Bill Group - There may be one or many LB groups to a single LB group accumulator. Groups are established by the OSC and are alpha for appropriated and alphanumeric for nonappropriated.

Funding Source Code - There may be one or many funding source codes to a single LB group. Funding source codes are established by the OSC and are alpha for appropriated and numeric for nonappropriated.

Long Bill Line Item - There may be one or many LB line items to a single funding source code. LB line items are established by the OSC and are numeric for appropriated and alphanumeric for nonappropriated.

Appropriation Code - There may be one or many appropriation codes to a single LB line item. Appropriation codes are determined by agencies and may be alpha, numeric, or alphanumeric. See Chapter 4, Section 1.1 for the requirements related to nonappropriated capital construction.

The NYTI process identifies all FY07-08 LBAR, LBGR, FSCT, LBLR, and APP2 tables with an active status and populates those tables for FY08-09 based on the FY07-08 structure. If any of the LBAR, LBGR, FSCT, or LBLR table values are inactive within a particular hierarchy structure, the APP2s in that structure will also be inactive; none of the inactive table values are captured by NYTI.

The OSC uses the first introduced copy of the Long Bill to ensure that all centrally defined codes are in the system either as a rollforward from the prior year by NYTI or as a new entry. This is completed as soon as possible after the OSC receives the first introduced copy (depending on the date of the preliminary Long Bill). The OSC distributes a coded copy of the preliminary and final Long Bill to each department. Agencies may begin adding new APP2 entries or requesting changes to existing APP2 entries beginning March 24.

All APP2 tables rolled from the prior year populate in FY08-09 as nonapproved. Please work closely with your field accounting specialist to ensure your FY08-09 APP2 tables are correct and approved to ensure a smooth Long Bill booking process. See Chapter 2, Section 2.4.1 for more detail on this process for FY08-09. As a reminder, if you keep track of FTE counts on your APP2 records, any changes necessary should also be completed at this time.

2.2 Appropriation Type Codes

On the APP2 table, agencies should use only the "01" appropriation type code. According to the COFRS User Manual (Section 2, Chapter 2, Page 2.11), there are four options for this field. However, only type "01" is currently operational. There is no system capability for automatically recording continuing appropriations. Therefore, a valid appropriation code must be established and approved in each fiscal year for all appropriations. See discussion of the NYTI process in Chapter 2, Section 1.

2.3 Spending Authority Indicators

All COFRS appropriations (AP documents) require a spending authority indicator (SAI) code. This code is intended to identify the source of the spending authority and not the type of funding for the appropriation. For example, SAI = 01 is to be used for all spending authority recorded using the annual Long Bill as the source for determining the amount and funding type (i.e., general, general exempt, cash, reappropriation, or federal).

The SAI is essential to the production of statewide budget-to-actual statements and the OSC's monthly budget reconciliation. These codes are listed on the COFRS SPND table. Additional information regarding the SAI codes is located in Appendix 3.

Also included in Appendix 3 is a description of the documentation requirements for AP documents. The requirements are listed by SAI. The list is not all-inclusive, nor does each documentation item need to be attached every time you use a particular code on an AP document.

Please review both the SAI definitions and documentation requirements carefully. If you have any questions about their use, call your field accounting specialist.

2.4 Long Bill Recording – Overview of Book Process

For FY08-09 the same semiautomated process will be used for recording the Long Bill into COFRS that was used in FY07-08.

The process uses approved APP2 records for the new year and current year AFSI, AFSC, AFSF, and AFSG (AFSx) tables to create shell documents that post to the suspense file (SUSF). Agencies may then modify the documents as necessary and apply their 3rd level approval. Once this step is complete, the system automatically applies a 4th level approval in that day's nightly cycle. This 4th level approval generates a report that the FAST uses to review the documents. The field accounting specialist then applies 5th level approval if the documents are correct. The following sections provide a more detailed discussion of these steps.

2.4.1 Long Bill Recording - FY08-09 APP2 Tables

The first step in the process is for agencies to review their FY08-09 APP2 tables created by NYTI and create new FY08-09 APP2 records where needed. Soon after the NYTI process runs over the weekend prior to March 24, the OSC produces a report that lists all of an agency's FY08-09 APP2 records on the system. Specifically, the report lists the agency, funding source code, line item number, fund, appropriation code, and appropriation code name. This report will be distributed to the agencies by the FAST and should be used as a tool for agencies to update APP2 records for FY08-09. Agencies may enter new APP2 records, but only field accounting specialists can change existing APP2 records. If changes need to be made to existing APP2 records, contact your field accounting specialist. Agencies need to use the preliminary copy of the Long Bill to accurately establish any new APP2 records.

COFRS identifies all approved FY08-09 APP2 records for each agency/fund/funding source code combination in the nightly cycle of the day the APP2 records are approved. The system then creates a shell AP document for each combination and posts that document to the SUSF. In addition, because of this process, the system produces the BDA16R report that identifies all approved appropriation codes and their corresponding shell AP documents. The transactions are on the report only on the day following the generation of the shell document(s). Once an APP2 record generates a shell document, a flag on the APP2 table will be automatically set so that the APP2 will not generate another shell document in that fiscal year. If you have a shell document created that you do not want to use, please remember to delete the document.

2.4.2 Long Bill Recording - Shell Document

The shell document generating program uses approved FY08-09 APP2 tables and the FY07-08 AFSI, AFSC, AFSF, and AFSG (AFSx) tables as its sources to create base coding in the FY08-09 shell document. This shell document contains the following codes (actual AP document field titles are shown in UPPERCASE). Please note that the new reappropriation GCF indicator will continue to reflect cash funds exempt on COFRS through FY07-08 close (see Chapter 2, Section 2.12).

- BUDGET FY - Budget fiscal year 09.
- FUND - Fund per APP2.
- AGENCY - Agency per APP2.
- FUNDING SOURCE CODE - Funding source code per APP2.

- GEN EXEMPT DETAIL OPT, CASH EXEMPT DETAIL OPT, CASH DETAIL OPT, and/or FEDERAL DETAIL OPT - Detail options per FY07-08 AFSx tables will default to "N" unless the same agency/fund/funding source code combination was annotated in the previous year. If this is the case, then the detail options will be the same as the FY07-08 options.
- B/A OPTION (on the AP document header) - Budget authority option per FY07-08 AFSx tables: if the detail option = "N", then the B/A option will default to "E"; if the detail option = "Y", then the B/A option will default to blank. This option is by appropriation type (GXCWF).
- APPR CODE - All appropriation codes within an agency, fund, funding source combination per APP2.
- REVENUE SOURCE - All revenue source codes for the combination per FY07-08 AFSx tables; if the combination was annotated in FY07-08, the field will carry the same codes as the previous year. If the combination was not annotated in FY07-08, the field will default to blank.
- GXCWF - General, general exempt, cash, reappropriation, federal indicators based on revenue source codes (RSRC). This field will be blank if no RSRCs.
- B/A OPTION (on the AP line screens) - Budget authority option per FY07-08 AFSx tables: if the revenue source code is populated, then the B/A option will default to "E"; if the revenue source is blank, the field will not populate.

The SAI code will not be included on the shell document. For AP documents recording the Long Bill, SAI "01" should be used. Please refer to Appendix 3 for a full discussion of SAI codes.

COFRS adds a "09" prefix for all agencies in the automatic document numbering table (ADNT) when the FY07-08 tables are rolled into FY08-09 by the NYTI process. If there is a "09" entry in the ADNT table for the agency, the shell process numbers the AP document as follows:

AP ACY FY000000001 to AP ACY FY999999999

- ACY = Agency per applicable APP2 record
- FY = New budget fiscal year - 09
- 000000001 = Next sequential number from the ADNT table

If an ADNT entry of "09" does not exist, the shell process numbers the AP documents as follows:

AP ACY FYDDD000001 to AP ACY FYDDD999999

- ACY = Agency per applicable APP2 record
- FY = New budget fiscal year - 09
- DDD = Julian date that shell was created on (1-365)
- 000001 = Sequential number 1 to 99999 by Julian date

For example, under the second method, if the Department of Personnel creates two documents on May 31 (Julian date 151), they are numbered as follows:

AP AAA 0915100001

AP AAA 0915100002

2.4.3 Long Bill Recording - Completing and Approving the Shell Document

Shell documents, like any other AP document, may be added to, changed, or deleted, and they carry all system edits. Agencies should add all revenue source codes they anticipate needing for the fiscal year (activate the code with $0). Once an agency has the AP document completed and ready for approval, they should apply a 3rd level approval to the document. The system automatically applies a 4th level approval to the document in the nightly cycle of the day the 3rd level approval is applied. If an agency needs to correct a document after the 4th level approval has been applied, they must contact their field accounting specialist. Only field accounting specialists can remove the 4th level approval. In addition to the 4th level approval, the system produces a BDA17R report that is a screen print of all AP documents with 4th level approvals awaiting OSC action. This report will serve as documentation for the OSC's files. No other copies of the AP documents need to be submitted by the agency to the OSC. Agencies need to have 3rd level approval on all AP documents used to record the FY08-09 Long Bill by June 16.

The BDA17R alerts the OSC field accounting specialists that documents are awaiting 5th level review and approval. If the document is correct, the field accounting specialist applies a 5th level approval and schedules the document for processing. If the document is not correct, the field accounting specialist removes the 3rd and 4th level approval and contacts the agency for necessary corrections. The BDA18R reports all accepted documents. This report is used by the OSC for initial Long Bill reconciliation.

2.4.4 Long Bill Recording - Policy Matters and Other Issues

The automated Long Bill recording process begins running on March 31. The process is not only available for recording the Long Bill, but also may be used for recording nonappropriated spending authority, special bills, capital construction carryforwards, zero-dollar transactions to activate appropriation codes and revenue source codes, and any other appropriation action. The process will be turned off when the Long Bill is fully recorded and initially reconciled by the FAST.

When recording the Long Bill, remember to restrict your POTS appropriations (i.e., group health and life, short-term disability, and salary survey), if you do not plan to record expenditures directly against those lines. Also, work with your field accounting specialist to determine how federal amounts in the Long Bill will be recorded. Federal amounts may be restricted (e.g., 100%, 50%, 25%, etc.) or they may be recorded with an end date on the APP2 other than June 30 (e.g. December 31).

If you are using this process to record appropriation actions other than the Long Bill, the documentation requirements identified in Appendix 3 in the SAI information apply. For example, if you are recording a new federal grant, the field accounting specialist will need a copy of the grant and the Illustration G.

To make sure this process is as efficient as possible, please coordinate with your field accounting specialist to schedule the approval of APP2 records and AP documents. It may be helpful to meet with your field accounting specialist prior to starting the book process. Also, make sure that you are scheduled to receive the BDA16R, BDA17R, and BDA18R reports either in hard copy or on INFOPAC.

The FY08-09 Long Bill must be recorded by the agencies and approved and reconciled by the FAST by June 30. In order to accomplish this task, agencies must have all AP documents used to record the Long Bill completed and 3rd level approval applied by June 16. That will give the FAST time to apply the 5th level approval, obtain the final BDA18R reports, reconcile the reports to the Long Bill, contact the agencies with any errors or problems, and obtain and approve necessary correcting AP documents.

2.5 Federal Funds Appropriated as Reappropriated in Legislative Appropriations

Agencies may receive a reappropriation legislative appropriation that is actually a 100 percent federal grant or contract from another state agency. If this is the case, the agency should record and restrict the reappropriation appropriation. When the recipient agency receives the award or contract from the other agency, the recipient agency should record the actual amount of the award as federal funds. If there is a need to have funds available at the beginning of the year, the agency may record an estimated amount of federal spending authority (e.g., 50% of the expected award). This must be done on a separate document from the original reappropriation appropriation. A spending authority indicator of "04" must be used on the document to record the estimate. In addition, the AP document must include all required documentation as identified in the SAI information in Appendix 3. This section applies only if funds are 100 percent federal; it does not apply if the funds received from the other agency are a mix of federal and any other fund source.

2.6 Expense Budgets

Summary of Automated Expense Budget (EB) Document Process: The automated expense budget process creates "shell" EB documents for the new fiscal year and loads them into the document suspense file (SUSF). This process is similar to the automated Long Bill booking process discussed in Chapter 2, Section 2.4. The shell EB documents are created concurrently with or subsequent to creation of the corresponding shell AP documents created by the Long Bill booking process (see additional discussion later in this section regarding shell EB documents created subsequent to the creation of shell AP documents).

Information in the shell EB documents is copied from the prior fiscal year expense budget tables, but will not contain dollar amounts. Agencies must complete the EB documents by adding dollar amounts, ensuring the accuracy of the account coding, and processing the transactions through to acceptance.

When the shell EB documents are created, the AUTO AP/EB GENERATED field on the APP2 table will be changed to "B". A new report titled Expense Budget Transactions Generation (BDA31R) that lists all shell EB documents is then created at the same time for viewing on INFOPAC.

The automated EB documents run during each nightly cycle during the Long Bill booking period. The anticipated dates for this are March 31 through June 30. The automated EB document process reads the APP2 table and looks for records that meet the following criteria (actual EB document field names shown in UPPERCASE):

- The BUDGET FY field is "09"
- The STATUS field is "A"
- The EXPENSE BUDGET CONTROL OPTION field is "C" (full control) or "P" (presence control)
- The CENTRAL APPROVAL CODE field is "Y"
- The AUTO AP/EB GENERATED field is "N" (none) or "A" (AP document generated)

Shell EB documents are created for all records that meet these criteria. If an APP2 record is approved with the EXPENSE BUDGET CONTROL OPTION set at "N" (no control), an automated AP document is generated, but no EB is generated. If this field is subsequently changed to "C" or "P" while the automated process is still active, an automated EB document is generated.

If a fiscal year ADNT table record exists, the EB document is numbered using the following format:

EB ACY FY000000001 to EB ACY FY999999999

- ACY = Agency Code from APP2
- FY = New budget fiscal year - 09
- 000000001 = Next sequential number from ADNT table

If no ADNT entry exists, the process numbers the EB documents as follows:

EB ACY FYDDD000001 to EB ACY FYDDD999999

- ACY = Agency Code from APP2
- FY = New budget fiscal year - 09
- DDD = Julian date that shell was created on (1-365)
- 000001 = Sequentially numbered from '000001' to '999999'

Once the automated EB document process has identified records that meet the previously discussed criteria, the EB document process scans the expense budget summary by organization inquiry table (ESU1) and the expense budget inquire table (EXPB) for the agency, fund, and appropriation code for the prior fiscal year. If an expense budget existed in the prior fiscal year, information is copied from ESU1 and EXPB and included in a new EB document. Fields populated include:

- FUND
- AGENCY
- ORGANIZATION
- APPROPRIATION CODE
- PROGRAM
- OBJECT LEVEL CODE
- SUBOBJECT OPTION
- SPENDING CONTROL INDICATOR
- BUDGETED FTE
- DESCRIPTION

No dollar amounts are included on the shell EB document(s).

If no expense budget exists for the prior fiscal year, only the FUND, AGENCY, and APPROPRIATION CODE are copied from the APP2 into the new EB document. All other coding must be inputted by the agency.

Agencies will need to add dollar amounts, change any coding required, approve, and schedule the documents for processing. All normal EB document edits apply.

The Expense Budget Transaction Generation report (BDA31R) is available on INFOPAC to help agencies identify the EB documents that are loaded into SUSF. Agencies should review the reports on SUSF the day after their APP2 records are approved for a listing of EB documents created. The transactions are on the report only on the day following the generation of the shell document.

Expense budgets must be established for each new fiscal year for agencies that use this budgetary control feature. Please ensure that your APP2 table records include the expense budget options desired for your agency. These expense budgets must be established on COFRS prior to the acceptance of any pre-encumbrance or encumbrance transaction to ensure proper posting of those transactions.

2.7 Special Bill Recording

Legislative acts that contain appropriation clauses (special bills) should be recorded in the system as soon as possible in the new fiscal year. The semiautomated process discussed in Section 2.4 of this chapter may be used to record special bills, or the agency may manually produce AP documents. Always use a SAI "02" on AP documents recording special bill appropriations.

Special bill appropriations should be recorded by August 22, or the date established by the bill.

2.8 Nonappropriated Spending Authority

The recording of either new or carryforward nonappropriated spending authority may begin at any time after March 24. An agency may use the previously described semiautomatic booking process or may generate manual AP documents. Zero-dollar AP documents may be used to activate appropriation codes for nonappropriated spending authority prior to the actual carryforward or in higher education funds that have presence control. The next two subsections discuss the two main types of nonappropriated spending authority – federal funds and other custodial funds.

2.8.1 Carryforward of Federal Funds

Federal funds received directly from a federal source or indirectly from another state agency, and have grant periods that do not expire at the end of the state fiscal year will need to be carried into the new state fiscal year. This may be done at any time appropriate for the agency after March 24. To carryforward a federal amount from FY07-08 to FY08-09 the agency must prepare an AP document and attach the appropriate documentation as described below:

- If the federal funds were 100 percent recorded in FY07-08 and are in a unique appropriation code (i.e., not commingled with cash, general appropriations, or other federal grants), provide a screen print of the applicable APPI and AFSI tables or a copy of the applicable page(s) of the BDA01R report. Also, indicate all AP documents used in FY07-08 to record appropriation authority based on the grant – a screen print of the OLBL with the appropriate AP documents noted is sufficient.
- If the federal funds were not 100 percent recorded in FY07-08, were 100 percent recorded but partially restricted, were recorded in an appropriation code with any general or cash appropriation or other federal grants, or the carryforward request is for more than the remaining balance of FY07-08 (i.e., grant modifications), different documentation is required. In this case, a copy of the grant award, documentation of previous expenditures specific to the grant, and an Illustration G worksheet are required.

2.8.2 Carryforward of Custodial Funds

As with federal funds, custodial funds that are still available to an agency after the close of the state fiscal year may be carried forward into FY08-09. Custodial funds are essentially nonfederal gifts, grants, donations, and amounts held by an agency as a trustee (e.g., patient accounts). Custodial funds may or may not be exempt from the limitations of the TABOR amendment. To record the carryforward, the agency must prepare an AP document. To support the document, the agency must provide documentation of the source of funds (for TABOR purposes), and documentation of previous period expenditures.

If your agency has statutory authority to accept funds of this nature, use a SAI "10" on AP documents to record carryforwards. Always write the CRS cite on an AP document using an SAI "10." If your agency does not have statutory authority, but is recording custodial funds, use a SAI "04" on the AP documents. To appropriately use an "04" indicator, the agency must show that the donor has restricted the use of the funds for a particular purpose. Recording custodial funds carryforwards may begin any time after March 24.

2.9 Account Coding for Revenues Collected by the Department of Revenue for Other State Agencies

The Department of Revenue (DOR) collects various taxes and fees for several state agencies and posts these revenues directly to the recipient agencies' COFRS accounts. State agencies receiving funds collected by DOR are reminded that all new account coding or account coding changes must be provided to DOR and must be activated in COFRS prior to the start of the new fiscal year. This is essential to ensure the proper and timely posting of revenues.

DOR posts/distributes receipts daily on a single JV document. This daily posting also includes manual warrants (MW document) reflecting the issuance of refunds and a second JV document to record short checks. If any coding on the JV document is not active in the system, the whole process rejects, thus delaying the posting of millions of dollars of state revenues. DOR has experienced problems in past fiscal years with coding not being activated in COFRS or changes in coding not being communicated to them.

It is essential that agencies have this revenue coding activated in COFRS and communicated to DOR prior to the new fiscal year. Thus, in order to ensure that DOR can post revenue in FY08-09, the deadline for activating coding in COFRS and communicating with DOR is June 13. To activate coding contact your field accounting specialist.

Changes should be provided to Janet Ford at:

Colorado Department of Revenue
1375 Sherman Street, Room 448
Denver, Colorado 80203

Janet Ford may be reached at 303-866-5599 or jford@spike.dor.state.co.us. The Department of Revenue's fax number is 303-866-2400.

2.10 Overexpenditures Need to be Restricted

AP documents are needed to record a restriction of FY08-09 spending authority for any approved FY07-08 overexpenditure. The OSC will request documents to accomplish these restrictions after they receive the Governor's approval to do so. If your agency must do a restriction of this type, please remember to use a restriction type of "O" (alpha) on the document. See Chapter 3, Section 1 for a full discussion of this issue. October 3 is the target completion date for recording these restrictions.

2.11 Use of the COFRS TA Document

The COFRS Transfer of Appropriation (TA document) is used to transfer appropriation authority from one appropriation code to another. However, since the TA document does not have the capability to transfer the related annotated revenue sources, it cannot be used for transfers of annotated cash or federal funds. By policy, this makes the TA document only available for use when transferring general funds.

2.12 Zero-Dollar AP Documents

Agencies are not required to send the FAST a paper copy of most zero-dollar ($0) AP documents. A zero-dollar AP document is defined as having all $0s on the first screen of the AP document (the Header page). A zero-dollar AP document must be processed using an "07" SAI, except for restriction and unrestriction. The spending authority indicator to record a restriction and to release a restriction must be the same one used to originally record the spending authority. The processing of a zero-dollar AP document is accomplished by first applying level 3 approval to the document, then sending an e-mail request to your field accounting specialist. It will be helpful to put the message "please approve zero-dollar AP document" in the subject line. The e-mail will need to indicate the AP document number(s) you would like approved and any associated APP2 records that need approval. This procedure applies to all zero-dollar AP documents, except for the following situations where a signed copy of the AP document is required.

- The AP document has attached supporting documentation (e.g., releasing restricted federal spending authority based on a grant award, or booking restrictions based on approved overexpenditure forms).
- Any other AP document your field accounting specialist requests to be signed and submitted to the OSC.

2.13 Long Bill Recast

Since FY94-95 the state's budget document – the Long Bill – has been presented in a five-column format that was intended to incorporate the exempt and nonexempt revenue concepts of TABOR (Article X Section 20 of the State Constitution). In 2007, the Joint Budget Committee (JBC) staff proposed a change in that format that would remove the exempt and nonexempt concept from the cash columns of the Long Bill. The Cash column will remain and the Cash Funds Exempt column will be replaced with a column titled Reappropriations.

The JBC cited several reasons for the change including that the appropriations document is ineffective as a way to control TABOR revenues, the presentation was confusing to decision makers, and the TABOR classification was not always correct. In addition, the JBC staff was interested in a way to isolate reappropriations in the Long Bill to better avoid duplications when reporting on the total budget. Under the JBC staff definitions, Reappropriations are limited to instances where one appropriation is funded by another appropriation specifically listed in the Long Bill. Under this definition, instances of implied spending authority are not considered reappropriations because there is no appropriation in the Long Bill that funds a second level appropriation. In general, the recast will:

- Move most Highway Users Tax Fund appropriations from the Cash Fund Exempt/Reappropriation (CFE/RE) column to the Cash Fund/Cash (CF/C) column,
- Move most fund balance spending authority from the CFE/RE column to the CF/C column,
- Move all appropriations identified with a (T) note and any other appropriations identified as reappropriations to the CFE/RE column.

The recast of the Long Bill will affect state agencies as follows. Each department's FY08-09 Long Bill will have cash appropriations presented in the two new columns – Cash and Reappropriations. The automated budget booking process will result in multiple errors because the process will roll the FY07-08 budget forward without consideration of the recast done in the Long Bill. A large number of revenue source codes used for annotations will have the wrong budget indicator (commonly referred to as the GCF indicator), or a new code will be needed because the recast produced instances of both Cash and Reappropriations for an individual revenue source code.

In order to address the mismatch between revenue source code GCF indicators and the recasted Long Bill, the OSC created a statewide spreadsheet report showing FY07-08 cash appropriations and annotations (Spending Authority Indicator 01 – Long Bill only) matched with actual revenues from the close of FY06-07. Fiscal Year 2006-07 actual revenues were used because the analysis was done in January 2008 and there was concern that using a half-year's revenues would not be representative. The OSC compared the FY07-08 budget and actual revenue to the Long Bill recast for each department (except Health Care Policy and Financing) to determine which revenue source codes would not support the recast appropriations. In that process, the OSC built a crosswalk of existing codes that had been used and new or revised codes that should support the recast appropriations. The spreadsheet that analyzes the recast and the crosswalk will be made available to state agencies for recording the Long Bill.

The following are important recast Long Bill considerations affecting agencies in the budget booking process.

- The GCF indicators 'C' and 'W' will continue to be used so that programming on COFRS and in the financial reporting section of the OSC will continue to work. The 'C' will be used on revenue source codes supporting a Cash column appropriation, and a 'W' will be used on revenue source codes supporting a Reappropriation column appropriation.
- The TABOR concept of Exempt and Nonexempt no longer has any bearing on the booking of the budget. However, it remains critical that actual revenues recorded are properly coded so that they can be counted for TABOR. To support this requirement, the OSC will publish a TABOR indicator for all revenue source codes in the state's chart of accounts. Note that revenue source codes default to a TABOR indicator of Nonexempt unless there is a specific basis for exempting them. Those nonexempt TABOR revenue source codes will be excluded from the TABOR count when they are used by a qualified TABOR enterprise. Now that the Long Bill no longer applies the TABOR concepts, most enterprise appropriations will be Cash column appropriations unless they qualify as reappropriations. As a result enterprises will be using revenue sources that have 'C' as the GCF indicator and Nonexempt as the TABOR indicator; however these revenues will be exempted from TABOR based on the fund/agency indicators of the enterprise.
- The OSC expenditure allocation will continue to operate as it has in the past based on the June 29, 1994, OSPB/JBC/OSC memo (see Chapter 3, Section 1.5). The Reappropriation column will be treated similarly to the historical Cash Funds Exempt column.
- New or changed codes were only created to support the recast where actual revenues were recorded.
- No new or changed codes were created to support annotations used in FY07-08 where matching actual revenues were not recorded.
- State agencies are required to remove annotations that are outdated and for which no actual revenue will be recorded.
- All nonappropriated activity will now default to Cash appropriations rather than to the historical default to Cash Funds Exempt because there is no logical basis for assuming that a nonappropriated item is a reappropriation. New or changed revenue source codes have not been created to support these types of appropriations, and will have to be addressed on an ad hoc basis as agencies require them.

CHAPTER 2: SECTION 3

REVENUE SOURCE NOTE ANNOTATIONS PROCEDURES

The Joint Budget Committee has concluded that the source and amount of funds (referred to as annotations) supporting a cash or cash exempt appropriation included in the Long Bill are part and parcel of the appropriation itself.

The following are guidelines that must be followed when booking the Long Bill to track compliance with the cash and cash exempt source annotations. Note, these procedures are only required when specific dollar amounts are delineated in the source note annotations.

3.1 Recording Annotations as Part of Budget Booking

1. When specific sources and dollar amounts are included in the source annotations, cash and reappropriation-funded spending authority must be annotated with specific budgeted amounts when the Long Bill is booked. This does not apply to overall generic annotations such as "various sources," or annotations that only specify the fund from which the amount is coming from and the activity is accounted for in that fund.
2. Each annotation reported in the Long Bill must have a unique revenue source code or set of revenue source codes at the funding source code level so that each annotation may be tracked separately on COFRS reports and screens. This may necessitate the creation of new revenue source codes. If you need a new revenue source code created, please contact your field accounting specialist. They will work with you to get the new code established in COFRS.
3. If an annotation is used across several Long Bill lines, referred to as bottom line funding (e.g., across the Long Bill group), the agency uses the same revenue source code(s) for like revenue across all the lines so that the OSC may roll up the amounts at the Long Bill group level to compare back to the annotation.
4. Any annotations that contain specific amounts as well as an "other" or "various" amount will be flexible up to the total of the "other" or "various" amount. That means the "other" amount may be from any of the sources already specified in the annotation or from another source. The OSC will hold departments to the budgeted amounts in the annotation, but will allow "other" amounts to be reallocated to the specified annotated amounts.

   Example: Annotation is for $1,000 in fees, $1,000 in interest, and $500 in "other." The OSC would allow the agency to add up to the $500 "other" amount into either of the specified revenue sources (not to exceed a combined total of $500 for both) or as a separate source. All of the following situations would be allowed:

Situations	1	2	3	4
Fees	1,000	1,200	1,000	1,500
Interest	1,000	1,100	1,500	1,000
Other	500	200	0	0

5. Personal services lines that receive POTS allocations (centralized appropriations) will have an equal increase in the annotation(s) attached to those lines (i.e., the POTS amount will take on the nature of the line to which it is added). If the POTS amounts are annotated and are transferred to a personal services line that does not already contain that annotation source, the agency will need to add the annotation to the personal services line. If both lines are annotated, either method will work.
6. Special bills will be included in annotated Long Bill lines only when it is clear from the language contained in the special bill that the amount appropriated is related to an existing

Long Bill line/program. In these instances, the agency may increase the annotations in the line(s) by the amount included in the special bill(s) or, if applicable, new sources will be added in compliance with the special bill. All other special bills will use separate COFRS coding and be kept separate from annotated Long Bill lines.

3.2 Diagnostic Reports

Diagnostic reports on DocumentDirect are generated on a monthly basis comparing budgeted and actual revenues by revenue source code (see Chapter 3, Section 3.21 and Chapter 5, Section 1). A final diagnostic report will be generated after Period 13 close showing all variances with the budgeted annotations. It is important to note that the variances shown on the diagnostic reports do not constitute an overexpenditure as defined by CRS 24-75-109. Any questions about this process should be directed to your field accounting specialist.

Beginning with FY05-06, the diagnostic reports became available on the Financial Data Warehouse. These reports are updated after each daily processing cycle. When two periods are open at the same time, the reports include data for the CLOSING PERIOD only. Beginning the Tuesday after close, the reports will reflect the new period data.

For a list of FDW diagnostic reports, please see Chapter 3, Section 3.21. You may see some slight differences between the DocumentDirect reports and the FDW reports. Please refer to the footers of the FDW reports for explanations.

CHAPTER 2: SECTION 4

REQUESTS FOR INTERIM SPENDING AUTHORITY AUTHORIZED BY CRS 24-75-111

4.1 Background

When the General Assembly is not in session, CRS 24-75-111 establishes a process to provide appropriation authority to state agencies because of unforeseen circumstances. Specifically, the Office of the State Controller (OSC) may allow agency overexpenditures when approved by the Office of State Planning and Budgeting (OSPB), as applicable; the Capital Development Committee (CDC), if related to a capital construction project; and the Joint Budget Committee (JBC) in anticipation of an approved supplemental appropriation. This process is for use in emergency situations only.

4.2 Process For Submitting Requests

The processes for submitting requests for both noncapital construction and capital construction follow.

4.2.1 Non Capital Construction Requests

Requests for interim spending authority should be consistent with all statutory provisions applicable to the program, function, or purpose for which the request is made, including the provisions of appropriation acts. This means the request should conform with or address existing statutes, Long Bill line items, the need for new Long Bill line items, and any related revenue source annotations associated with the original appropriation. All relevant documentation supporting the request should be included with the submission. Department staff should involve related contacts at OSPB, JBC, and the OSC as they prepare requests so all of the central oversight agencies are aware of the request and may provide input into its preparation.

Once complete, requests for interim spending authority are submitted to OSPB for review and approval. Once approved by OSPB, the requests are forwarded from OSPB to the JBC for review and approval. Requests for interim spending authority submitted by the Departments of Law, Treasury, State, the Judicial Department, and the Legislature may be submitted directly to the JBC for review and approval.

A request must be approved, in whole or in part by a majority vote of the JBC. If approved, the JBC sends a letter to the State Controller notifying of such approval. The approval includes certification that the JBC intends to introduce a supplemental appropriation to cover the applicable fiscal year.

The OSC reviews and approves requests for interim spending authority based on the following factors:

a. Nature of the unforeseen circumstances and verification that an overexpenditure will result if the request is not approved before a supplemental bill is passed.

b. Compliance of the request with all relevant statutes, including existing appropriations acts.

c. Approval by the required central oversight agencies (OSPB, CDC, and JBC).

Should a request be denied, the submitting agency may submit a revised request.

Upon approval, the OSC notifies the agency and requests submission of appropriate appropriations documents. A spending authority indicator of “03” should be used since the request will ultimately be approved by the General Assembly as a supplemental appropriation.

4.2.2 Capital Construction Requests

For requests involving capital construction projects, requests should be completed as described above. (CDC and the Office of the State Architect staff should be included in discussions as appropriate.) However, once approved by OSPB, capital construction requests are submitted to the CDC for review and approval. Requests for the Departments of Law, Treasury, State, the Judicial Department, and the Legislature may be submitted directly to the CDC for review and approval. Once approved by the CDC, the CDC forwards the request with a letter signifying CDC approval to the JBC. The process followed by the JBC is the same as for noncapital construction requests outlined in the previous section.

4.3 Follow-up and Final Resolution

The OSC maintains a log of all approved interim spending authority requests processed during the fiscal year. The OSC provides a report detailing all approved requests to OSPB and the JBC periodically throughout the year. During the legislative session, OSC staff review all requests to ensure they are supported by approved supplemental appropriation acts.

If an interim request is not supported by an approved supplemental appropriation act, appropriation documents are processed reversing the interim spending authority (also processed with a spending authority indicator “03”). Any resulting overexpenditure from this reversal will be addressed through the normal transfer/overexpenditure process established by the OSC (refer to Chapter 3, Section 1).

Once all supplemental bills have been approved, the OSC provides a final report to OSPB, CDC, and JBC summarizing the status of all interim spending authority requests submitted during the year.

CHAPTER 3: SECTION 1

YEAR-END APPROPRIATION TRANSFERS AND OVEREXPENDITURES

KEY DATES

July 14 – August 1	Overexpenditure reports on INFOPAC and DocumentDirect are available on these business dates. The same reports are available on Financial Data Warehouse daily.
July 22	Overexpenditure and transfer forms are due to the OSC.
August 4	Signed overexpenditure form for approved overexpenditures due to the OSC.

1.1 Statutory Authority for Appropriation Transfers and Overexpenditures

The Colorado Revised Statutes contain three provisions intended to provide flexibility in dealing with overexpenditures. First, CRS 24-75-107.5 allows the Governor to approve an "increase (to) a reappropriation appropriation by decreasing a cash fund appropriation in a corresponding amount." Second, CRS 24-75-108 allows the Governor, or in the case of the Judicial Department the Chief Justice, to authorize transfers between certain types of appropriations or overexpenditures. Third, CRS 24-75-109 allows the State Controller, with the approval of the Governor, to approve expenditures in excess of appropriations. These last two remedies are not available prior to May 1 and are subject to certain maximum statewide dollar thresholds. This section sets forth guidelines for agencies to request these approvals.

Advance approval to transfer an appropriation or overspend a budgetary line is required. Release of disbursements against an overdrawn appropriation without prior approval will subject a fiscal officer to penalties per CRS 24-30-202(14). Overexpenditures not covered by the provisions of statute must be considered null and void ab initio per CRS 24-30-202(3).

Year-end diagnostic reports showing overexpenditures will be available on INFOPAC and DocumentDirect by 11 a.m. on the dates shown above. These same reports are available on Financial Data Warehouse and are updated daily throughout the year. However, if two accounting periods are open, these reports will contain information for the prior period until that period is closed. All overexpenditures must either be cleared by proper accounting entries, or supported by an approved appropriation transfer or overexpenditure form (see sections 1.2 and 1.3 of this chapter). The methodology used to compute overexpenditures is explained in Section 1.5 of this chapter.

Please make every effort to identify appropriation transfer needs and potential overexpenditures as soon as possible using the forms following Section 1.5. Your cooperation is necessary to determine whether or not the state as a whole is in compliance with the statutes. If you determine that an overexpenditure is going to occur, but you cannot identify the exact amount, submit a form with an estimate as soon as possible. (See State of Colorado Fiscal Rules: Rule 7.4.) You need to submit a revised form no later than July 22. Statutory funds with cash funding source codes that have underearned revenue are not considered overexpenditures if the fund has sufficient fund balance to cover the underearning. (Note: The State Controller cannot approve an overexpenditure that results in a deficit fund balance per CRS 24-75-109(2)(b).) Federal expenditures unsupported by federal revenue constitute an overexpenditure; they must be covered elsewhere in the budget or reported as an overexpenditure.

The State Controller and OSPB will approve or disapprove all transfer and overexpenditure forms by July 25. The exception is transfers of cash to cash exempt spending authority within the same funding source. These transfer requests will be approved by OSPB and the OSC throughout

close. The OSC will notify you whether or not your request is approved as soon as the action is taken.

1.2 How to Request an Appropriation Transfer

Wherever possible, overexpenditures should first be covered by transfers from an eligible budgetary line. If you have questions about which budgetary lines are eligible for possible transfer please refer to CRS 24-75-108. If you still have questions, consult your field accounting specialist or OSPB analyst.

To request a transfer of spending authority:

1. Complete and submit the Appropriation Transfer Authorization Form for each budgetary line to your field accounting specialist. See form example following Section 1.5. All submissions should be via attachments to e-mails. The electronic forms are available on the OSC web site at: http://www.colorado.gov/dpa/dfp/sco.
2. Fully document the overexpenditure/request for transfer, including the cause of the overexpenditure, the steps taken to minimize the expenditures, and the consequences of the transfer being denied. Also include the events or circumstances leading up to the request; identify the "like" purpose, if it is a one-time or on-going issue, if it will require a statute or budget change in the future. If the request involves a cash fund, the current fund balance should be documented. Attach additional sheets if the space provided on the form is not sufficient.
3. State in the explanation whether disbursements (warrants) have been held.
4. Indicate the date you anticipate that without the transfer, the budgetary line will be overspent and the date of any affected payroll.
5. There is no need to send AP documents with the transfer request until the request is approved. Your agency will be notified of the amount approved and then asked to submit the necessary AP documents. The OSC will notify you of approval or rejection of your request by July 25.

1.3 How to Request an Overexpenditure Authorization

If an agency is unable to cover overexpenditures by an appropriation transfer, a request for overexpenditure approval should be made using the following procedures:

1. Complete and submit an Account Overexpenditure Authorization Form for each budgetary line where an overexpenditure is anticipated to your field accounting specialist. See form example following Section 1.5. All submissions should be via attachments to e-mails. The electronic forms are available on the OSC's web site at: http://www.colorado.gov/dpa/dfp/sco.
2. Fully document the reason for the overexpenditure, including the cause of the overexpenditure, the steps taken to minimize the expenditures, and the consequences of the overexpenditure being denied. Attach additional sheets if the space provided on the form is not sufficient.
3. State in the explanation whether disbursements (warrants) have been held.
4. Indicate the date you anticipate the budgetary line will be overspent and the date of any affected payroll.

5. The budget to actual expenditure report is the basis for identifying overexpenditures. Overexpenditures of appropriated funds are reported to the Governor as required by law for his approval. Overexpenditure forms signed by the department executive director are due to the OSC by August 4 and shall contain, at a minimum, the following information:
   - The amount of the overexpenditure and a description of the circumstances surrounding the overexpenditure.
   - Name and position of the person responsible.
   - A statement of the administrative action taken to address the problem or an explanation as to why administrative action was not considered necessary.
   - A statement of procedural changes or internal controls that have been or will be implemented to prevent recurrence.
6. If the overexpenditure is approved, CRS 24-75-109(3) requires that a like amount be restricted in the year following the overexpenditure. AP documents to restrict spending authority in FY08-09 for a FY07-08 overexpenditure are not required until the Governor approves the overexpenditure. Your agency will be notified of the amount approved and asked to enter the necessary AP documents.

   Overexpenditures of nonappropriated funds are reported to the Governor by the State Controller when the overexpenditures are significant, appear to be ongoing, are related to a sensitive activity, or for other reasons determined appropriate by the State Controller. You will be contacted by your field accounting specialist if an overexpenditure form is needed for nonappropriated overexpenditures.

As required by statute, related accounts for FY08-09 will be restricted in the same amount as approved for the FY07-08 overexpenditure. The deadline to record the restriction is October 3. Use restriction type "O" (alpha) on the AP document.

1.4 Deficit Fund Balances

Deficit fund balances are reported in a note in the state's CAFR. The abnormal balance report at year-end is the basis for identifying deficit fund balances. Agencies that have deficit fund balances as of final year-end close must submit a letter to the State Controller by August 4 containing the following information:

- Department/agency name
- Statutory citation and description of the fund
- The amount and circumstances surrounding the deficit
- Name and position of the person responsible
- Action planned to correct the deficit
- A statement of procedural changes or internal controls that have been or will be implemented to prevent recurrence

1.5 Methodology Used to Determine Overexpenditures

For FY08-09, overexpenditures will be calculated using the process described in the following memorandum. Both OSPB and JBC are in agreement to the continuance of the existing methodology with the format changes outlined in House Bill 08-1320. The memo will apply with the term cash exempt fund being replaced by reappropriations.

TO: Department Controllers and Budget Officers
Chief Financial Officers of Boards of Higher Education

FROM: Kenneth Conahan, Staff Director
Joint Budget Committee

George Delaney, Director
Office of State Planning and Budgeting

Clifford W. Hall, State Controller
Division of Accounts and Control

DATE: June 29, 1994

SUBJECT: Determining Overexpenditures for FY93-94

The purpose of this memorandum is to provide the basis for determining how overexpenditures will be calculated for appropriated amounts in the Long Bill for FY93-94. This is necessary since additional columns have been added to the Long Bill, fund balance of statutory funds are appropriated in the Long Bill and the added flexibility and implied intent set forth in the transfer bill (HB94-1367).

Previously, overexpenditures were reported if the overexpenditures exceeded the total line item appropriation or if total expenditures less cash/federal revenues exceeded the general fund appropriation budget line and there was no statutory fund balance to cover the overexpenditures. The requirement now exists to not only comply with the total line item appropriation but also to stay within the appropriation by Long Bill column (funding type) at the Long Bill line or group (funding source code level) depending on how the Long Bill is portrayed.

In order to measure compliance with this secondary level of budgetary control, it was necessary to devise a budget formula to compute expenditures by funding type at the funding source code level. Following are the allocation rules that will be applied in the order shown when year-end budget to actual compliance reports by funding type within funding source are prepared by the Office of the State Controller:

1. Direct coding by funding type at the appropriation code level will be recognized to the extent possible and take precedence over any allocation formula.
2. Federal expenditures will equal federal revenues and receive the first allocation of total expenditures for the funding source code.
3. Expenditures will be allocated next to the Cash Exempt and then to the Cash funding types to the extent of the lesser of the budget or earned revenues. In the case of reserve appropriations, the annotated budget will be added to earned revenues in the allocation calculation.
4. Remaining expenditures will be allocated next to the General Exempt and then to the General funding types based on the lesser of the budget or unallocated expenditures.

5. Remaining unallocated expenditures will then be distributed to the Cash Exempt and Cash funding types to the extent earned revenues exceed the budget amount.
6. Finally, any remaining expenditures will then be added to either General Exempt, if Fund 100, Capital Construction Exempt if Fund 461, or Cash Exempt if in another fund.

Some examples of the application of the Allocation formula are shown in Attachment A. Any questions about the calculation of overexpenditures should be directed to your field accounting specialist.

Attachment

cc: DOAC Field Controllers

Attachment A

	TOTAL	GENERAL	GENERAL EXEMPT	CASH	CASH EXEMPT	FEDERAL
CASE 1:						
Budget	15	5		5		5
Revenue	5			3		2
Expenditure	10	5		3		2

General fund (Fund 100); cash and federal revenues underearned; no overexpenditure.

CASE 2:						
Budget	15	10		5		
Revenue	6			6		
Expenditure	15	10		5		

General fund (Fund 100); cash overearned; no overexpenditure.

CASE 3:						
Budget	15	10		5		
Revenue	4			4		
Expenditure	15	10+1		4		

General fund (Fund 100); cash underearned; General fund overexpenditure.

CASE 4:						
Budget	15			10	5	
Revenue	9			9	5 (reserve approp.)	
Expenditure	15			9	5+1	

Cash fund; reserve approp of 5, cash rev of 9 underearned; cash exempt overexpenditure.

CASE 5:						
Budget	15			10	5	
Revenue	11			11		
Expenditure	15			10	5	

Cash fund; reserve appropriation, cash rev overearned; no overexpenditure.

CASE 6:						
Budget	15			10	5	
Revenue	11			5	6	
Expenditure	15			5	5+5	

Cash fund; cash rev underearned; cash exempt revenue overearned; cash exempt overexpenditure.

FISCAL YEAR 2007-2008 ACCOUNT OVEREXPENDITURE AUTHORIZATION

Department of Personnel & Administration, Office of the State Controller
633 17th Street, Suite 1500 · Denver, CO 80202 · Ph. (303) 866-6200 · Fax (303) 866-3569

Department/Institution Enter or select agency. Agency Fund Date ☐ Estimate ☐ Final

Long Bill Line Item Title	Long Bill Line Item	Funding Source	APPR Code	Current Spending Authority	Estimated Current FY Expenditures	Estimated Overexpenditure	Est. Amount Disbursed After Request Date	Date of Initial Overexpenditure	Payroll Date (if applicable)	GCF
				$0	$0	$0	$0			
				$0	$0	$0	$0			
				$0	$0	$0	$0			

EXPLANATION:

Cash fund balance $0.00 as of

What events or circumstances created this overexpenditure? Please be specific.

Is this a one-time or ongoing problem?

Page 1 of 2

FISCAL YEAR 2007-2008 ACCOUNT OVEREXPENDITURE AUTHORIZATION

Department/Institution Enter or select agency. Agency Fund Date ☐ Estimate ☐ Final

What actions were/are being taken with regard to this overexpenditure?

Are there warrants being held? Identify time constraints associated with this overxpenditure.

Will this require a statutory or budgetary change in the future? Will it require a supplemental in the next fiscal year?

DEPARTMENT EXECUTIVE DIRECTOR USE ONLY	OFFICE OF THE STATE CONTROLLER USE ONLY	OFFICE OF STATE PLANNING & BUDGETING USE ONLY
Requested By (Printed Name)	RECEIVED DATE / FAST INITIALS	RECEIVED DATE / ANALYST INITIALS
Title	☐ APPROVED ☐ DISAPPROVED	☐ APPROVED ☐ DISAPPROVED
Phone		
Executive Director Signature / Date	State Controller Signature / Date	OSPB Signature / Date

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SAMPLE

FISCAL YEAR 2007-2008 APPROPRIATION TRANSFER AUTHORIZATION

Department of Personnel & Administration, Office of the State Controller
633 17th Street, Suite 1500 · Denver, CO 80202 · Ph. (303) 866-6200 · Fax (303) 866-3569

Department/Institution: Enter or select agency. Agency: Fund: ☐ Estimate ☐ Final

FROM:

Long Bill Line Item Title	Long Bill Line Item	Funding Source	APPR Code	GCF	Amount
					$0
					$0
					$0
				TOTAL	$0

TO:

Long Bill Line Item Title	Long Bill Line Item	Funding Source	APPR Code	GCF	Amount
					$0
					$0
					$0
				TOTAL	$0

EXPLANATION:

Cash fund balance $0.00 as of

What events or circumstances created the need for this transfer? Please be specific.

Identify "like purpose" if it is required for purposes of this transfer.

Page 1 of 2

FISCAL YEAR 2007-2008 APPROPRIATION TRANSFER AUTHORIZATION

Department/Institution: Enter or select agency. Agency: Fund: ☐ Estimate ☐ Final

Is this a one-time or ongoing problem?

Are there warrants being held? Identify time constraints associated with this transfer.

Will this require a statutory or budgetary change in the future?

DEPARTMENT EXECUTIVE DIRECTOR USE ONLY	OFFICE OF THE STATE CONTROLLER USE ONLY	OFFICE OF STATE PLANNING & BUDGETING USE ONLY
Requested By (Printed Name)	RECEIVED DATE / FAST INITIALS	RECEIVED DATE / ANALYST INITIALS
Title	OSC Comments:	OSPB Comments:
Phone		☐ APPROVED ☐ DISAPPROVED
Executive Director Signature / Date		OSPB Signature / Date

COFRS Documents:

Page 2 of 2

SAMPLE

CHAPTER 3: SECTION 2

REQUESTING ROLLFORWARD OF APPROPRIATION AUTHORITY FROM FY07-08 TO FY08-09

KEY DATES

July 11	Requests for rollforwards due to the OSC (CRS 24-75-102).
August 8	Target for the OSC to have rollforwards recorded on COFRS.

By state law unexpended annual appropriations expire at the end of each fiscal year and do not carry over to a subsequent fiscal year, unless otherwise authorized by statute. The State Controller may approve the rollforward of unexpended annual appropriations as provided by State of Colorado Fiscal Rule 7-3 under the following circumstances: (1) The appropriated funds have been legally committed by purchase order or contract and there are extenuating circumstances that warrant carry over of the remaining appropriation, (2) the appropriation is from the capital construction fund, or (3) the appropriated funds have been legally committed by purchase order or contract with dba Colorado Correctional Industries (CCi) and delivery is reasonably anticipated within 60 days of fiscal year end.

The State Controller cannot rollforward an appropriation based on implied legislative intent.

2.1 Rollforward of Appropriated General and Cash Funds

A rollforward of an unexpended appropriation may arise out of timing problems associated with completing a legislatively authorized project within a single fiscal year. Rollforward requests are required to extend appropriations funded from general, cash, or cash exempt fund sources beyond the initial appropriation year. A rollforward request will not be considered when it represents an effort to capture unexpended balances for general operations or when adequate appropriation is available in the next fiscal year for the same purpose. Each rollforward request must include both adequate justification and documentation of the issues that prevented the expenditure of funds within the current year. Final approval of general fund rollforwards requires that adequate general fund balance is available to support the request.

A rollforward request is not required for custodial funds (e.g., federal funds), unless there is a requirement that the funds be appropriated. See Chapter 2, Section 2.8.2 for further discussion of establishing spending authority for custodial carryforward items in the new fiscal year. A rollforward request is required for encumbered Tobacco Settlement money that is allowed per the statute creating the program.

2.2 Procedures for Appropriated General and Cash Fund Rollforward Requests

Blocks of COFRS coding for rollforwards are assigned for each state agency by the OSC. These codes are permanently assigned to each agency. The codes assigned include Long Bill Line Numbers and Funding Source Codes. Agencies may assign any unique APP2 code to these lines. If the number of requests exceeds the number of lines assigned, the agency should contact Brenda Shelinbarger (303-866-4165 or brenda.shelinbarger@state.co.us) for additional COFRS line coding. The assigned codes are as follows:

DEPARTMENT NAME	ASSIGNED LINE NUMBERS
Department of Personnel & Administration	RF001 – RF019
Department of Agriculture	
Agriculture	RF020 – RF029
State Fair Authority	RF030 – RF039
Department of Corrections	RF040 – RF064
Department of Education	
Education	RF065 – RF074
School for the Deaf and Blind	RF075 – RF084
Governor's Office	
Governor, Lt. Governor, OSPB	RF085 – RF089
Economic Development	RF090 – RF094
Energy Conservation	RF095 – RF096
Office of Innovation and Technology	RF097 – RF099
Department of Public Health and the Environment	RF120 – RF129
Higher Education	Call for assignment
Department of Transportation	RF100 – RF119
Department of Human Services	RF140 – RF149
Judicial Department	
Judicial, Supreme Court Library, Supreme Court Grievance	RF150 – RF159
Public Defender	RF160 – RF164
Alternate Defense Counsel	RF165 – RF166
Office of the Child's Representative	RF167 – RF169
Department of Labor and Employment	RF170 – RF179
Department of Law	RF180 – RF199
Legislative Department	
General Assembly, Joint Budget Committee, Legislative Council, Legislative Legal Services	RF200 – RF209
Office of the State Auditor	RF210 – RF219
Department of Local Affairs	RF220 – RF229
Department of Military Affairs	RF230 – RF239
Department of Natural Resources	RF240 – RF259
Department of Public Safety	RF260 – RF279
Department of Revenue	
Revenue, Collections	RF290 – RF299

DEPARTMENT NAME	ASSIGNED LINE NUMBERS
State Lottery Division	RF300 – RF304
Division of Gaming	RF305 – RF309
Department of Health Care Policy and Financing	RF310 – RF329
Department of State	RF330 – RF339
Department of the Treasury	RF340 – RF349

- Completed rollforward request forms (see the OSC's web site at: http://www.gov/dpa/dfp/sco) accompanied by proper and complete documentation including AP documents to record the rollforward, must be submitted to your field accounting specialist no later than July 11.
- Separate "Request for Appropriation Rollforward" forms must be submitted for each appropriation code. Form requires listing of funding sources by General Exempt, Cash Funds, or Cash Exempt. Only federally appropriated funds are included on this form; other federal funds and custodial funds are not included on these forms.
- Proper documentation is necessary to explain and support the request. Proper documentation may come in various forms such as a letter explaining that an item on a purchase order, which under normal circumstances would have been delivered prior to June 30, has not been received. Please include a copy of the original encumbrance document with this type of request. If the justification for the rollforward is explicit legislative intent, please include a copy of the statute or Long Bill letter note or footnote that allows the funds to be carried forward.
- Attach a COFRS appropriation code reference table (APP2) screen print for the appropriation code to be used in recording the rollforward spending authority. The appropriation end date is set to the planned liquidation date on the rollforward request form. If an agency determines during the fiscal year that this date needs to be changed, provide appropriate justification to your field accounting specialist to have the date changed. Separate appropriation codes need to be established for each rollforward request. Establish these codes by submitting a zero-dollar AP document prior to the EPS purchase order roll process on July 11 in order to have purchase orders or contract encumbrances rolled forward into the new fiscal year. Attach a screen print of a new fiscal year AP document. The increase in spending authority should always be general exempt or cash. The following table provides agencies with guidance on how general and cash funds should be rolled forward based on the original appropriation type, the fund in question, and the earnings status of the amount to be rolled at year-end.

Original Appropriation Type	Fund 100/1EX Roll As	Funds 101 - 999 Roll As
General Funds	General Funds Exempt	N/A
Cash/Cash Exempt Funds Already Earned	Cash Funds	Cash Funds
Cash Funds Not Yet Earned	Cash Funds	Cash Funds
Cash Exempt Funds Not Yet Earned	Cash Funds	Cash Funds
Split funded including GF	See instructions below	See instructions below

To determine the funding source when there is split funding that includes General fund:

Use the COFRS AFSI screen to determine if the rollforward is general, cash, or federally funded. Calculate general fund expenditures by taking the expended amount less the federal and cash earned. Available general fund spending authority equals the general fund appropriation less calculated expenditures.

Agencies should also ensure corresponding annotations are used when preparing the appropriation documents for the rolled amounts. Use RSRC 9523 when recording a rollforward for earned cash or cash exempt funds, including funds earned in Fund 100.

- Please note that these AP documents can have numerous errors such as "BUBUE-APPR CODE NOT APPROVED" and "BUCGE-APPR DOES NOT EXIST ON APPI". The AP document should include the dollar amounts of the request on page one (the header), have an "05" spending authority indicator, and must be properly approved. Agencies will be notified of the approved amount by the OSC when the exact amount is determined after final close.
- The OSC will return a copy of the approved or denied rollforward request to the agency.
- Agencies requesting reconsideration of denied requests should submit any additional justification and or documentation directly to the State Controller.

To avoid delay in processing any rollforward request, the request forms must be properly completed and properly documented in accordance with the above instructions. Rollforward requests with insufficient documentation or justification will be disapproved. As a reminder, always round up on your rollforward requests. For example, if you need a rollforward for $87.16, make the request and AP document for $88.

Rollforward requests must be received at the OSC no later than 5:00 p.m. on July 11. The OSC will process rollforward requests prior to Period 1 close. If you have questions please call your field accounting specialist.

Agencies will be responsible for numbering their own rollforward requests. The numbering convention to be used is the three-character, alpha agency code followed by sequential numbers (i.e., ACA1, ACA2, ACA3, etc.). The OSC and OSPB will use these numbers throughout the process.

2.3 Rollforwards Related to Multiple-Year Contracts

In certain instances an agency may have multiple-year contracts extending beyond the current fiscal year that will require the rollforward of the current year appropriation. This includes late contracts that require an amendment to extend the performance period beyond June 30 into the next fiscal year. In these situations it is critical that both the contract/amendment and the rollforward be evaluated and approved at the same time. Therefore, if an agency submits a contract to the OSC that will require a rollforward of current year appropriation, the agency must also submit a completed rollforward request along with the contract. The OSC contracts section will then work with the related accounting specialist and the State Controller to evaluate the contract and the rollforward request together.

It is important to note that if the OSC approves a multiple-year contract it is assumed that any funding beyond June 30 of the current year will come from appropriations in the subsequent fiscal year. Contract provisions, unexpected circumstances, and other mitigating factors will be evaluated as part of the approval process and all such items should be clearly communicated to the OSC with the contract and the rollforward request. Communication on these types of contracts should occur as soon as possible after they are identified by the agency.

When state agencies route contracts to the central approvers that are contingent upon an approved spending authority rollforward they should mark the CLIN table in COFRS as described in the following paragraph. This will help identify contracts with rollforward requests attached and ensure that they are delivered to the OSC for review by the CAOS and the FAST sections in a timely manner.

- In the ROUTING lines of the CLIN table enter a "1" in the field prior to DOAC, then enter the numbers in the correct sequence for the routing to the other central approvers (e.g., personnel "2", Attorney General "3"). On the bottom line of the CLIN table in the comments section type "Rollforward Request". State agencies may also attach a flag to the contract packet indicating that the contract should be delivered to the State Contract Unit. Because of the urgent need to get spending authority approval and contract execution, state agencies may wish to hand carry these contracts and rollforward requests to the OSC.

In addition, the OSC contracts section will begin identifying contracts submitted late in the year that they believe may need a rollforward. In these instances, the agency will be contacted to determine whether a spending problem does exist for the current fiscal year or whether a rollforward is needed.

2.4 Rollforwards Funded by Another State Agency

When an agency has a rollforward request that is funded from an appropriation of another state agency, both state agencies must submit a rollforward request.

REQUEST FOR APPROPRIATION ROLLFORWARD FROM FISCAL YEAR 2007-08 TO FISCAL YEAR 2008-09

Department of Personnel & Administration, Office of the State Controller
633 17th Street, Suite 1500 · Denver, CO 80202 · Ph. (303) 866-6200 · Fax (303) 866-3569

Department/Institution: Enter or select agency. Agency: _____ Date: _____

Rollforward Request #RF: _____

Check criteria under which rollforward is being requested:

- ☐ Moneys appropriated have been legally committed by purchase order or contract, and there are extenuating circumstances which warrant carry over. (Attach a copy of the encumbrance document with explanation of extenuating circumstances.)
- ☐ Footnote in the Long Bill or other specific statute authorizes the rollforward of an appropriation. (Attach copy of the legislation.)
- ☐ Colorado Correction Industries encumbrance with expencted delivery date before August 29th. (Attach copy of encumbrance.)

Source and Amount of Funding Rollforward Request:

General Exempt	Cash	Reappropriated	Federal
$0.00	$0.00	$0.00	$0.00

If these funds are coming from another state agency, please list their #RF: _____

Total Amount Requested	Unexpended Amount of Appropriation	Encumbrance Amount
$0.00		

Planned Liquidation Date* _____ Encumbrance Document Number(s) _____
*Determines end date in APP2.

Current Fiscal Year Appropriation Recorded:

Fund	LBLI	Funding Source Code	Appropriation Code

Department/Institution Director/Controller Signature _____ Printed Name _____ Date _____

Submission is due to your field accounting specialist at the Office of the State Controller by July 11.
Requests for reconsideration of denials should be submitted directly to the State Controller.

Page 1 of 2

SAMPLE

REQUEST FOR APPROPRIATION ROLLFORWARD FROM FISCAL YEAR 2007-08 TO FISCAL YEAR 2008-09

Department/Institution: Enter or select agency. Agency: _____ Date: _____

Rollforward Request #RF: _____

OFFICE OF THE STATE CONTROLLER USE ONLY

Comments: _____

Request approved for:		Request denied for:	
General Exempt	$0.00	General Exempt	$0.00
Cash	$0.00	Cash	$0.00
Reappropriated	$0.00	Reappropriated	$0.00
Federal	$0.00	Federal	$0.00

Approval of this request is contingent upon available unexpended appropriation at close of fiscal year.

State Controller Signature _____ Date _____

Page 2 of 2

SAMPLE

CHAPTER 3: SECTION 3

CLOSING ACCOUNTING ISSUES

KEY DATES

June 20	Requests to cancel or reissue aged warrants from EAP18R report must be submitted to the OSC.
June 30	Walk-in cash deposits must be at the State Treasurer's Office by 2:00 p.m.
July 3	Last day to initiate IT transactions.
July 8	Last day to process IT transactions involving higher education institutions.
July 9	Last day to process PB and AJ documents. All reallocation entries for June payroll expenditures must be completed by this date.
July 10	Last day to reissue expired warrants from balance sheet account 2751.
July 10	Last day to have FY07-08 CR documents approved by the state treasury.
July 11	Period 12 close (non-higher education IT transaction and PV document cutoff date, clear balance sheet account 2751).
July 16	The OSC issues the Unrealized Gain/Loss Report on market valuation of Treasurer's pooled cash.
July 30	Period 13 of FY07-08 closes for agency input.
August 1	FY07-08 final close.
August 6	The OSC issues Exhibit Reconciling Balance Report, Variance Analysis Reports, Request for Response to Variances Analysis, and Exhibit J Data Report.
August 13	Variance analysis responses due to the OSC.
August 13	Most exhibits due to the OSC.
August 29	Agency financial statements, Exhibit J, and Exhibit I due to the OSC.
Upon Availability	Copy of management representation letter to the OSC.

The material in this section has several intended purposes:

- Assist agencies in developing uniform year-end accounting procedures.
- Inform agencies of significant accounting changes that impact year-end financial reporting.

Each agency is responsible for accurate, timely, and complete year-end accounting. These procedures are applicable to all state agencies in the legislative, judicial, and executive branches of government.

3.1 Preparing Accounting Estimates

Agencies should review their current accounting estimation procedures to ensure they are consistent with this guidance. If more estimates are necessary to meet the closing timetable, this guidance will serve as a standard for developing processes to prepare those estimates. If an agency follows this guidance and produces an estimate that subsequently proves to be inaccurate, the agency will be supported by the standard. The revenue and expenditure accrual estimation methodologies need to be documented so the process and source data may be used from year to year to achieve consistency and improve the estimation methodology. An inaccurate estimate may indicate the need to research variances and use a different methodology that produces a more accurate estimate, within the given time and resource constraints. Each agency is expected to

strive to improve its estimation process between closings with the objective of improving accuracy over time. Since agencies must enter information into the state's accounting system well before financial statements are produced, and they are precluded from changing these entries after the close of Period 13, agencies are only responsible for providing estimates based on the best information known prior to agency close (Period 13 close).

3.1.1 Estimation of Accrued Expenditures

Agencies are required to accrue all known liabilities at year-end. In addition, agencies must report contingent liabilities in accordance with FASB 5. As part of the year-end close process, some liabilities must be estimated. Agencies should make year-end estimates based on situations, circumstances, and documented evidence known before issuance of the financial statements. If there is a reason for a significant deviation from the historical methodology, the reason should be documented (e.g., a change in the weather from prior year would be a reason to deviate from the agency's utility bill of the prior year, if all other factors remain constant).

3.1.2 Estimation of Accrued Revenues

Agencies are required to accrue revenues in accordance with GAAP and the revenue recognition criteria applicable to the fund for which the accrual is made. Estimates of accrued revenue are calculated based on situations, circumstances, and documented evidence known before the issuance of the financial statements. Should current events suggest a need to deviate from a historical information source, that change and the need for it should be documented.

3.1.3 Continuous Improvement of the Estimation Process

In order to assess the reliability of the estimation process and improve that process in successive years, agencies should compare accounting estimates with subsequent results. Agencies may want to refer to Statement of Auditing Standards (SAS) No. 57 to better understand the relevance of such a comparison.

3.2 Accounts Payable Accruals

FY07-08 payment vouchers (PVs) must be entered on or before Period 12 close on July 11. PVs with a June 30 effective date will automatically record a liability in the vouchers payable account 2100 for FY07-08. Because of the time involved in closing and feeding higher education accounting information to COFRS, IT transactions involving higher education institutions must be processed by July 8. Nondirect billed ITs should not be initiated after July 3 without the express agreement of the other agency involved. For goods and services received from sources other than state agencies on or before June 30, that have not been paid via a PV document by the close of Period 12 on July 11, you must record an accounts payable accrual. Debit an expenditure account and credit 2120-ACCOUNTS PAYABLE - OTHER using a journal voucher (JV document). Include the vendor code on the JV document for correct 1099 reporting. Intra/interfund accounts payable/receivable accruals must be confirmed with the controller of the other agency or fund by July 22 and must be finalized with the OSC by August 1. Agencies are encouraged to finalize the confirmations as soon as possible. The form in Chapter 3, Section 5.37 must be used to confirm your intra/interfund receivables and payables.

Documentation to support the payables should be retained in the agency for audit purposes. Do not accrue payables just to expend the balance of an appropriation. Conversely, all payables must be recorded even if it will result in an overexpenditure. Accounts payable relating to FY07-08 should be cleared by September 30. Because of the impact on the computation of available fund balance, it is essential that any payables accrued in the capital construction fund are valid.

When clearing accounts payable that are the result of over accruing expenditures in a prior fiscal year, it is important to look at the funding source of the accrued expenditures.

1. If the expenditure was against a general fund, cash fund, or cash exempt fund appropriation, revenue source code 8302 should be credited and accounts payable debited. If the activity is in Fund 100, appropriation code 999 should be credited.
2. If the expenditure was against a federal fund appropriation, the expenditure of the federal appropriation should be credited and accounts payable debited. An exception may exist if the federal grant is closed. In this case, you will need to coordinate with the federal agency the return of the federal funds.

3.3 Accounts Receivable Accruals

In all funds, accounts receivable should be recorded when the related revenue is earned, but not yet collected, or it has been determined that there is a valid debt owed to the agency. In a governmental fund, in order to record a receivable, it must also be susceptible to accrual, meaning both measurable and available. Measurable means that a reasonable estimate of the amount due can be made. Available means the receivable will be collected in time to be used to fund expenditures within the next fiscal year. If the collectibility of the potential receivable is questionable, the agency needs to evaluate if a receivable should be recorded.

Receivables recorded in governmental funds that are not expected to be collected or are not due within the next fiscal year should not be recorded as current accounts receivable. Instead, they should be recorded as long-term receivables with an offset to deferred revenue because the asset/revenue is not available. The deferred revenue related to these long-term receivables must be recognized as revenue under the full accrual basis of accounting. The entries to recognize this revenue are recorded in the General Full Accrual Account Group (GFAAG – Fund 471).

Each year in the governmental funds, agencies will likely report additions to the deferred revenue balance and/or reductions of the deferred revenue balance (with revenue recognition as the offset). In the GFAAG, agencies must eliminate the deferral additions by recognizing revenue. Agencies must also eliminate the current year governmental fund revenue (that was recognized in prior periods on the accrual basis in the GFAAG) by debiting revenue. The State Controller is leaving it to the agency's discretion how these entries will be made in the GFAAG. Some agencies may choose to reverse the prior year GFAAG accrual entry and post a new accrual entry based on the ending balance of the governmental fund deferred revenue account balance. Other agencies may decide to track the governmental fund additions and reductions of deferred revenue and post equivalent eliminating entries in the GFAAG. Regardless of the method chosen, when the GFAAG and the governmental funds are combined the result must reflect revenues on the full accrual basis.

Generally Accepted Accounting Principles (GAAP) specify that governmental funds usually record miscellaneous fees and fines on the cash basis. However, it is the State Controller's policy that agencies use their professional judgment to determine if these items are measurable and available, and therefore, should be recorded as revenue and receivables before receipt of the cash.

In general, receivables should not be recorded with a credit to the allowance account for the total amount of the receivable.

Aging of accounts receivable is required by the Department of Personnel's Accounts Receivable Collections Administrative Rule. Section 1.32.02 of the rules requires a monthly "aged" trial balance of all accounts receivable included in total gross accounts receivable. The year-end "aged" trial balance should be maintained by the department for audit and other reporting purposes.

3.4 Receivable Categories

In FY05-06 the State Controller discontinued preparing and issuing the Accounts Receivable Report. The primary purpose of this Section 3.4 was to document the categories used in that reporting; therefore, the text is no longer relevant and has been removed. However, certain definitions previously included in this section remain relevant and have been added to the Chart of Accounts Definitions - Balance Sheet, which can be found under Authoritative Guidance on the Office of the State Controller's web site. If you have questions regarding which balance sheet account should be used to record a receivable, please contact your field accounting specialist.

3.5 Accounts Receivable Allowances

Allowances for uncollectible receivables may be established at any time during the fiscal year. Factors including, but not limited to, the age of the receivable, payment history, and financial condition of the debtor should be considered in making an allowance determination. When establishing or increasing a receivable allowance account (Type 01) related to revenue earned in the current fiscal year in the General Fund or other governmental funds, the debit should be made to the related revenue source code as a Type 31 entry. For receivables for which there is no related revenue, such as for a loan or note receivable, the debit is coded as an expenditure to account type 22 or 24 and object code 4120 "Bad Debt Expense." When establishing or increasing an allowance account related to a receivable established in a prior year, the debit should be recorded as an account type 22 or 24 expenditure using object code 4120. Account type 24 entries do not impact budgets but still permit proper financial reporting. (Higher Education institutions that do not have access to COFRS Type 24 accounts should continue to use Type 22 accounts.) In proprietary fund types, including higher education funds, the offset to the receivable allowance should always be recorded as an expense.

3.6 Accounts Receivable Write-Offs

An accounts receivable may be written off as set forth in the "Department of Personnel & Administration's (DPA) Accounts Receivable Collections Administrative Rule" and write-off policy in Chapter 8, Section 1.4. Write-offs should be recorded as a credit to the appropriate accounts receivable account and a debit to the Type 01 allowance account. For accounts not fully allowanced, the offsetting debit is a type 22 or 24 "Bad Debt Expense".

3.7 Reconciliation of Past Due Accounts Receivable Assigned to Central Collection Service

The Central Collection Services (CCS) Client Inventory Report is available at fiscal year-end close. This monthly report of active accounts is used to reconcile your COFRS records to CCS records for receivables remitted to CCS for collection. Reconciliations should be kept at your agency for audit purposes and not be sent to the OSC. Discrepancies need to be resolved directly with CCS.

3.8 Credit Cards

CRS 24-19.5-101 allows state agencies to accept payments by credit card. The State Controller has adopted the following policy regarding payments received by credit card.

- If the full amount of the payment to the state is received from the customer and the agency subsequently disburses bank fees, or otherwise provides funds for the bank fees, the agency shall record the revenue gross and the bank fee as an expenditure. Object code 4105 - Bank Card Fees has been established for this purpose. When the fee has not been specifically budgeted to the agency, then the agency may use a Type 24 (which does not reduce available budget) to expense the bank fee.
- When the agency receives the payment net of the bank card fees, then the agency shall record the revenue gross and the bank card fee as a debit to revenue in either 5208 - Credit Card Fees Nonexempt or 5209 - Credit Card Fees Exempt. Nonexempt or exempt

classification is dependent on the nonexempt or exempt status of the revenue collected in the transaction.

Questions about this policy may be directed to your field accounting specialist.

3.9 Augmenting Revenue

Prior to final closing, each augmenting revenue account should be analyzed and necessary adjusting entries made. These revenues may be from federally sponsored programs or cash sources, such as, agency charges for goods and services. If the revenue is from a reimbursement type grant, the federal revenue accruals should be based on the federal matching rate applied to the related expenditures. For nonreimbursement grants apply the appropriate revenue recognition criteria in GASB Statement No. 33. Other agency cash funded revenue accounts should reflect only the actual earned revenue.

In funds supported by general-purpose revenue (funds 100 and 461), an underearning of augmenting revenue may create an overexpenditure because augmenting revenues are subtracted from total expenditures to determine the net general fund expended. It is important that you carefully review each augmenting revenue balance to be sure that it is correct. In addition, it is important not to over accrue federal revenue since it will revert to fund balance.

3.10 Biweekly Payroll

The entire biweekly payroll for the period ended June 6 will be paid to employees on July 1, 2008. The general funded portion of biweekly payrolls for the periods ending June 6 and June 20 will be accrued and reported for financial statement purposes in FY07-08, but they will be recorded against the FY08-09 budget. See Section 3.27 for more details on recording the pay date shift.

3.11 Furniture and Equipment Inventory

Furniture and equipment having a useful life of more than one year and an acquisition cost of $5,000 or more per unit should be inventoried annually. If time does not permit the taking of a physical inventory at June 30, it is permissible to take the inventory at or after March 31 and adjust for additions and deletions occurring from the date of the physical inventory until June 30. The Office of the State Auditor should be advised if you elect to take inventory prior to June 30. These assets should be recorded in the General Full Accrual Account Group (Fund 471), with the exception of enterprise, internal service, higher education institutions, and trust fund assets that are recorded in those funds. Adjustments needed as a result of the inventory are discussed below.

Agencies, other than the Department of Human Services, should use the following procedures. Human Services will provide closing procedures to its staff.

Proprietary (enterprise and internal service funds) and fiduciary funds other than higher education funds should record fixed assets using a Type 23 account with a capitalizable property purchase object code (object group 60 in the chart of accounts). This will obligate the budget for the capital asset purchase and capitalize the asset in the fund. Higher Education institutions should expense the capital purchase with a Type 22 account using a capitalizable property purchase object code (object group 60 in the chart of accounts). Higher Education institutions should eliminate the capital expense on COFRS by crediting the appropriate capitalizable object codes in Fund 399 when debiting the capital asset or related clearing accounts. See Higher Education Year-End Accounting Model YE5 and YE5X. From the fund category perspective, the net effect of this accounting treatment is a simple conversion of cash to a fixed asset. Higher Education institutions should record capitalizable expenditures related to buildings directly into construction in progress and record noncapitalizable expenditures in a noncapital object of expenditure code.

In governmental funds, capitalizable property purchases should be expended in the governmental fund with a Type 22 using a capitalizable property purchase object code (object group 60 in the chart of accounts). At year-end or more frequently, governmental fund accountants should convert the capital expenditure on COFRS to full accrual by crediting matching capitalizable object codes in Fund 471. This expenditure object is the offset when debiting the capital asset account to capitalize the asset. If you are coding an expenditure that is less than $5,000, only use object group 60 for items that will be capitalized.

In all funds, the capitalization of donated capital assets should be offset by revenue source codes 6609 through 6617. Governmental funds would only make this entry in Fund 471.

When a fixed asset inventory shows assets in excess of those capitalized through the processes described above it is likely because of a beginning balance problem or miscoding of capitalized property purchase objects or donated capital asset revenue source codes. The error should be identified and corrected.

When a fixed asset inventory shows assets less than the amount calculated as beginning balance plus capitalizable property purchases and donated capital assets less known fixed asset dispositions, a fixed asset has been lost or destroyed. The offset (debit) to reducing the book value of the capitalized asset should be made to the Type 31 revenue codes 65XX – Gain/Loss on Property Disposal.

Fund 471 is set to "presence control" on COFRS. You do not need to establish a budget amount for these transactions; however, a zero-dollar AP document needs to be processed to activate a valid appropriation code.

3.12 Cash Deposits with the State Treasurer

The State Treasurer must receive all walk-in deposits and lockbox receipts by 2:00 p.m. on June 30. Any walk-in deposits received after 2:00 p.m. on June 30 are recorded in the next fiscal year.

Agencies who have funds on deposit in agency bank accounts may choose to wire or electronic funds transfer (EFT) cash from the agency account to the Treasurer's operating account on June 30 in order to have the balance included in the 1100 - TREASURER'S OPERATING CASH account for FY07-08. A cash receipt (CR document) for these wire transfers must be faxed to the State Treasurer by July 10 (Treasury fax number 303-866-2123). Any money remaining in the agency bank account at the end of business on June 30 must be shown on COFRS in a 10XX account and included on the agency's Exhibit M. No amount should be reported in Balance Sheet code 1013 – Cash in Transit to Treasury at the close of the fiscal year. This procedure will ensure that bank statements as of June 30 parallel the COFRS presentation of treasurer's operating cash and agency cash on deposit. All wire transfers for FY07-08 grant drawdowns must be initiated with enough lead time to ensure that cash is received and credited to the Treasury operating account by June 30. If your agency has not used wire or EFT transfers before, contact the cash manager at the state treasury for assistance, 303-866-2441.

Your bank should call you to verify the time and amount of the wire. Once cash is deposited with the Treasury, it may then be distributed between funds with a JA or JV document. If a June 30 date is used on the document, it affects your FY07-08 trial balance. This distribution should be made as soon as possible after July 1 since average daily balances in agency accounts are not affected for purposes of interest calculation until the distribution is processed.

If you have any questions regarding this procedure, please contact the accounting section at the Treasury (303-866-3565) or your field accounting specialist.

3.13 Compensated Absences Accrual

Under the requirements of GASB Statements No. 34 and No. 35 and GASB Interpretation No. 6, the liability for compensated absences is only a fund liability in the governmental funds if it is due and payable by June 30, 2008. The liability at June 30, 2008 (as computed below) is a fund liability for the proprietary and trust funds using full accrual accounting, but not for the governmental funds, which use modified accrual. The governmental funds will record their liability in Fund 471 less any payables recorded in the governmental fund at June 30.

Agencies may calculate their compensated absences balances at the end of periods 09 (March), 10 (April), or 11 (May) and make adjustments for material changes occurring through June 30. The salary amount used to calculate the liability must be the employee's salary at June 30. An averaging technique for a group of individuals may also be used when that calculation results in a reasonably accurate estimate.

The calculation of the compensated absences liability includes:

- The value of annual leave should be computed as the total days earned, but not taken, times the salary rate per day in effect at the close of the fiscal year. The annual leave accrual also includes the state share of PERA, FICA, or other retirement programs as appropriate. The PERA percentage is 12.05 percent of salary, except for state troopers and CBI agents for which it is 14.75 percent, and Judicial Branch judges for which it is 15.56 percent. For employees hired after March 31, 1986, the state share of Medicare taxes of 1.45 percent of salary is added to the accrual.
- The value of the vested sick leave accrual should be computed as follows: 25 percent of the total number of sick leave days (not to exceed 45 days plus sick leave earned prior to July 1, 1988) earned but not taken by employees at the close of the accounting period, multiplied by the percentage of current employees covered by PERA that are expected to retire from state service, multiplied by the salary rate per day in effect at the close of the fiscal year. The actuarial percentage of current employees covered by PERA that are expected to retire from state service will not be known until April 2008 or later. This information will be communicated to agencies in an alert. The sick leave accrual does not include the state share of PERA, FICA, other retirement plans, or Medicare taxes since the state share is not paid out at retirement. For higher education employees who are covered by retirement programs other than PERA or FICA and who have vested sick leave retirement benefits, the employer should make a compensated absences accrual to assure that the appropriate liability is recorded per GAAP.

The increase or decrease (net change) to the compensated absence liability as of June 30, 2008, is recorded as follows:

Funds using modified accrual (governmental funds):

- In Fund 471, record an increase in the compensated absences as:
  - A debit (type 22 or 24) to 1810-Comp Absence - Annual Leave and 1820 - Comp Absence - Sick Leave, and
  - A credit to 2910 - LT Compensated Abs Liability - Annual Leave and 2920 - LT Compensated Abs Liability - S/L.
- In Fund 471 record a decrease in the compensated absences as:
  - A credit (type 22 or 24) to 1810 - Comp Absence - Annual Leave and 1820 - Comp Absence - Sick Leave (this could result in an abnormal balance but that is allowable in Fund 471), and
  - A debit to 2910 - LT Compensated Absence Liability - Annual Leave and 2920 - LT Compensated Absence Liability - Sick Leave.
- In the governmental fund where the amount was payable at June 30, but not paid:
  - A debit (Type 22) to 1810 - Comp Absence - Annual Leave and 1820 - Comp Absence - Sick Leave, and
  - A credit to Type 02 - 2440 Current Compensated Absences

Funds using full accrual (proprietary and trust funds):

- In the fund record an increase in the compensated absences as:
  - A debit (Type 24) to 1810 - Comp Absence - Annual Leave and 1820 - Comp Absence - Sick Leave, and
  - A credit to 2910 - LT Compensated Abs Liability - Annual Leave and 2920 - LT Compensated Abs Liability - S/L.
- In the fund record a decrease in the compensated absences as:
  - A credit (Type 24) to 1810 - Comp Absence - Annual Leave and 1820 - Comp Absence - Sick Leave, and
  - A debit to 2910 - LT Compensated Abs Liability-Annual Leave and 2920 - LT Compensated Abs Liability - S/L.

In all funds, including Fund 471, any portion of the liability that is current (expected to be paid in the next fiscal year) should be reclassified to Type 02 – 2440 Current Compensated Absences. This means that each agency is likely to have both current and long-term liabilities for compensated absences. If the current portion is estimated for the retirements to occur in the next year, the long-term liability will be the difference between the current portion and the total liability. Reasonable estimates should be used to allocate the liabilities between the current and long-term portions.

3.14 Prepaid Expenses and Consumable Inventories

Agency policies for recording prepaid expenses at June 30 should be reviewed and applied on a consistent basis from year to year. Prepaid expenses should be recorded if the amount is material and if the entire amount of the payment is attributable to the following year. If a significant and material portion of a payment is attributable to the following year, recording a prepaid expense for that portion should also be considered for recurring payments such as leases, dues, maintenance agreements, etc. Where the amount expensed from year to year is essentially the same, recording a prepaid amount may not be necessary. In all cases, "advance payments" should be closely reviewed to ensure that they are required by "contract terms" and are approved by the State Controller or delegee.

All agencies should record on their balance sheet at June 30 significant supplies or other consumable inventories. Significant for this purpose is defined as inventories totaling $100,000 or more per location. Agencies may record inventories under $100,000 at their discretion. However, agencies should be aware that increasing the threshold from a lower number to $100,000 requires expensing the difference against current budget. All inventories recorded on the balance sheet must be physically inventoried regardless of dollar amount (see inventory requirements below). If inventories under $100,000 are <u>not</u> included on the balance sheet, the OSC does not require them to be inventoried. However, the agency may decide to conduct a physical inventory count for management purposes. In all cases, internal policies and procedures related to consumable inventories should be consistently applied from year to year, and the recorded balances of such inventories are subject to verification and audit.

Inventories greater than $100,000 per location must be inventoried annually. Recorded inventories less than $100,000 per location must be inventoried at least biennially. Estimates of changes in value should be booked in the year a physical count is not taken.

All inventories should be taken at year-end. However, if time or resources do not permit the taking of a physical inventory at year-end, it is permissible to take the inventory at the end of period 09 (March), 10 (April), or 11 (May) and adjust for additions and withdrawals occurring from the date of the physical inventory until June 30.

Other inventory schedules may be established for perpetual inventories that are cyclical in nature. Physical counts of perpetual inventories may be taken on a prearranged schedule. This allows the physical counts for these inventories to be scheduled around the low point in the inventory stock cycle.

Agencies should notify the Office of the State Auditor in advance of all physical inventory counts. This may be done by providing an inventory schedule showing the dates and locations for planned physical inventory counts.

COFRS inventory module closing procedures:

Users of the COFRS inventory module (INV) have some unique aspects to their closing schedule. In addition to adhering to GAAP and physical inventory requirements regarding perpetual inventories, users of the INV module in COFRS need to follow these procedures.

1. All inventory documents must be completely closed. This may be accomplished by either processing the documents (ACCPT status on SUSF) or by modifying the original documents to zero. This includes all stock requisitions (SR) and their accompanying backorders, confirmation issues (CI), over-the-counter sales (OC), transfers (TI/TR), inventory adjustments (IA), and stock returns (SN). No inventory documents can be outstanding after June 30. Inventory documents for the new fiscal year begin on July 1.
2. Inventory Freeze processes take a minimum of three days to complete, as outlined here:
   - Day One – Freeze Select of 1, 2, or 3 applied on the FREZ table. System must run overnight to begin physical inventory freeze process, OR, the users must manually enter every inventory item on the INVF table.
   - Day Two – INV68R1, 2 or 3 is printed and used for the physical count of items in inventory and totals then entered on the INVF table. INV70R, Physical Inventory Discrepancy Report, is printed to verify results entered on the INVF table. The FREZ table is then changed to remove freeze status and to post results of physical inventory to COFRS. System must run overnight to complete the physical inventory freeze process.
   - Day Three – Annual Physical Inventory Freeze process complete.

     Warehouses anticipating a longer than one day physical count of inventory items should adjust the minimum three day schedule accordingly to add additional counting days as necessary. Inventory module users should also take into consideration that the minimum three-day process does not take into account potential system or process malfunction.

     If a physical inventory is being conducted for a warehouse at year-end, the last recommended day to freeze an inventory for year-end adjustment is June 24. If there are questions regarding the details of how to post a physical inventory to the COFRS system or if the inventory discrepancy report needs to be rerun, please call the COFRS Helpdesk at 303-239-4357, Option 2. If you have questions regarding the details of how or when to conduct a physical inventory, please call your field accounting specialist.
3. COFRS will run the regular nightly cycle process on June 30. All entries made to the warehouses on this day will post to the general ledger and to the inventory ledger in that nightly cycle. Accounting personnel will be able to obtain the dollar value of the inventory by reading OLGL the next day.
4. On July 1, COFRS will change the fiscal year field on the date table (DATE) for INV module transactions to read the new fiscal year account codes. COFRS will also reset the numbering scheme used for the CI documents on the job control language table (JCLT). If a change in the CI numbering scheme is required, please contact COFRS one week before this date with the changes.
5. At this point, users may change values on the WHSE table. These changes should be made July 1 before any INV transactions have been processed and accepted by COFRS for that particular warehouse for the new fiscal year.
6. The warehouses may then begin to enter and process all inventory transactions for the new fiscal year.

No matter when the physical inventory is taken, a clean cut-off at year-end is important. Problems may occur if items have been received and counted with the inventory prior to July 1, but the receiving report is not completed until after July 1. In this case, completion of the receiving report in the new fiscal year will add the value to the inventory in the new year when it was already added in the inventory adjustment in the year being closed. These types of difficulties come up because the inventory system "closes" for the fiscal year on June 30, while the accounting system remains "open" until final close. Pay particular attention to situations when the "three way match" is used in relationship to how the inventory system has recorded closing information.

One way to check to be sure that the cut-off is clean is to compare the value of the inventory at year-end in the inventory system to the value of the inventory in the general ledger. The value of the inventory may be obtained from INV40R for June 30; on the last page there is an extended value of the cost of the inventory. Compare this to the inventory accounting in the general ledger at year-end. These two balances should be close to the same amount. Large differences should be reviewed for possible adjusting entries.

3.15 Internal Control and Certification of Accounting and Reporting Systems

Certification of financial accounting and reporting systems is required on Exhibit I. Every agency within a department must be represented on an Exhibit I, but separate exhibits for each agency within a department are not required. Only one copy of Exhibit I needs to be submitted and is due on August 29. Be careful not to confuse the Exhibit I requirement with the reporting required under the Financial Responsibility and Accountability Act (CRS 24-17-101). See Chapter 5, Section 6.1 for the related Statement of Compliance due December 31.

3.16 Year-End Fund Balance Sweep Entries for Funds 100 and 461

The fiscal year-end sweep entries are generated automatically by COFRS and are processed shortly before Period 13 close. The purpose of the sweep is to ensure that agency year-end fund balances in funds 100 and 461 equal zero. The amount of the sweep entry for each agency will be the fund balance carried forward from the prior year (if any) plus the difference between revenues and expenditures in these funds. The entry will be a debit or credit to balance sheet account 3400 with the offset to the cash account 1100 and/or 1130. An equal and opposite entry will be made to agency 999 in the same fund. It is the intent of this process to prevent agencies from rolling forward fund balances and 1130 cash balances in funds 100 and 461. These entries will eliminate any negative cash position in the 1100 accounts caused by the absence of cash transfers to support general funded expenditures. Agencies must manually include their portion of the sweep entry on any JA documents submitted during the OSC close that changes revenue and/or expenditures in funds 100 or 461. As an example, an increase in Fund 100 expenditures would require an additional pair of entries - one that debits cash and credits fund balance in the agency, and the other, which will be prepared by the FAST, that credits cash and debits fund balance in agency 999 – Controller's Nonoperating Account. The amount of the sweep entry adjustment will be the difference between revenue and expenditure recorded on the entry. Because of the timing of these entries, there is the possibility that transactions processed during the OSC close will leave residual balances on COFRS that roll into the next fiscal year. Since the sweep process is designed to prevent meaningless balances from accumulating over time at the fund/agency level and is essentially for cosmetic purposes, no postclosing entries will be posted to correct errors in the sweep process occurring during the OSC close. Any balances related to such errors will simply be 'swept' in the subsequent year-end closing.

3.17 Interfund and Intrafund Transfers

Balancing of intra and interfund transactions is required for financial statement preparation at the statewide level. As in prior years, the OSC will produce transfer reports during the closing process to inform agencies as to the balancing of their transfer transactions. The transfer reports are available on INFOPAC in COFRS, in DocumentDirect at: http://docdirv21.state.co.us/ddrint/servlet/ddrint, and in the Financial Data Warehouse at: http://fdw.state.co.us/dfp/IntraLock/Login.asp.

The use of the IT transactions by state agencies helps in ensuring the balancing of transfer accounts. However, there are some instances where the use of the IT transaction is not feasible and other instances where agencies are not using the IT transaction. The following information is provided to assist agencies in properly coding their transfer transactions. Communication between and within agencies is key to the consistent treatment of transfers and balancing of all transfer accounts.

The OSC definition of a transfer is any payment from one state agency to another, or one fund to another, or one appropriated line item to another, which does not involve the exchange of money for goods or services, and which is generally of an involuntary nature and mandated by budget, statute, or administrative requirements. When goods or services are exchanged and the value received is commensurate with the value paid, then transfer accounts should not be used.

Transfers are most commonly used to move money from an agency or fund where it was properly earned as revenue to another fund or agency. For example, departmental indirect cost recoveries are often appropriated to fund administrative activities in a department. The original external revenue should be earned in the receipting agency, and a transfer in should be recorded by the other agency (e.g., central administration) to support its cash funded appropriation.

Subrecipient grant transactions with other state agencies should not be confused with transfers, and transfer accounts should not be used for these transactions. Disbursements to other state agencies for federal or state grants should be coded to object codes 5770 through 5776 with special attention paid to the intra/interfund nature of these object codes. Receipts of federal or state grants as a subrecipient from other state agencies should be coded to revenue source codes 7501-7523, 7530, or 7600-7630. Refer to Chapter 1, Section 3.5 for further information on identifying subrecipient relationships and the related accounting and reporting requirements.

The difference between intrafund and interfund transfers is defined at the statewide financial statement level. If two funds are presented in different columns in the combined or combining statements of the state's CAFR then transactions between them are considered interfund. Conversely, transactions between funds presented in the same column of the combined or combining statements are considered intrafund transactions. Transactions between the expendable and nonexpendable funds within a permanent fund should be recorded as interfund even though they will be presented in a single column in the state's CAFR.

The following table shows how COFRS funds will be grouped for intra/interfund transactions in FY08-09. Any transactions between funds within each category (cell) in the table below should be coded as intrafund. Any transactions between funds in different categories (cells) below should be coded as interfund transactions. Note: This table can also be used to determine whether a receivable/payable or a federal/state grant to another state agency is considered intra or interfund.

FUND CATEGORY	COFRS FUNDS
General Fund	100, 11L, 11P, 11W, 16W, 17P, 600, 1EX
Special Revenue Funds:	
State Public School Fund	113, 17H, 20F, 20G
Highway Fund	400, 402 thru 409, 414, 435, 437, 715, 730, 731
State Education Fund	440
Labor Fund	136, 138 thru 140, 142, 143, 232 thru 234, 415 thru 417, 702, 945
Gaming Fund	19G, 19H, 19J, 19K, 274, 401
Tobacco Impact Mitigation	11X, 13J, 13M, 13V, 14B, 14G, 15J, 18A, 18K thru 18N, 18P, 18Z, 19F, 19S, 20H, 20J thru 20M, 20Q, 20R, 430, 434, 436, 765, 865
Water Conservation Const.	18V, 424, 480 thru 492
Resource Extraction	152, 153, 162, 168, 211, 256, 270, 704, 744, 821, 829
Resource Management	161, 163 thru 167, 16G, 16H, 16S, 170 thru 173, 175, 209, 210, 21G, 21H, 420, 426, 427, 750
Environment and Health Protection	114, 116, 117, 119, 11G, 11S, 120 thru 124, 126 thru 128, 12A, 12K, 12R, 137, 13K, 14V, 14W, 14X, 15A, 15D, 15K, 15L, 16K, 16L, 17C, 17R, 19R, 19T, 19V, 19W, 19Y, 19Z, 20B, 20Y, 20Z, 21L, 21M, 21Q, 21S, 224, 229, 246, 249, 265, 266, 275 thru 277, 279, 280, 284, 297
Other Special Revenue Funds	101 thru 107, 109 thru 112, 115, 118, 11A thru 11C, 11E, 11F, 11H, 11J, 11M, 11N, 11Q, 11R, 11T, 11V, 11Y, 11Z, 125, 129, 12B thru 12H, 12J, 12L, 12M, 12P, 12Q, 12T thru 12Z, 131 thru 135, 13A thru 13D, 13E thru 13H, 13L, 13N, 13P, 13R, 13S, 13T, 13W thru 13Y, 141, 144 thru 149, 14A, 14C, 14E, 14F, 14H, 14J thru 14L, 14P, 14R, 14T, 14Y, 150, 151, 154 thru 157, 159, 15B, 15C, 15E, 15F, 15H, 15M, 15N, 15P, 15R, 15T, 15V thru 15Y, 160, 169, 16A thru 16F, 16J, 16M, 16N, 16P thru 16R, 16T thru 16V, 16X, 16Y, 174, 176 thru 179, 17A, 17B, 17D thru 17G, 17J thru 17N, 17Q, 17S thru 17W, 17Y, 17Z, 180 thru 189, 18B thru 18H, 18J, 18Q thru 18U, 18W, 18Y, 190 thru 199, 19A thru 19E, 19L thru 19N, 19P, 19Q, 19U, 200 thru 208, 20A, 20C thru 20E, 20N, 20P, 20S thru 20W, 21A thru 21F, 21J, 21K, 21N, 21P, 21R, 21T, 212 thru 223, 225 thru 228, 230, 231, 235 thru 245, 247, 248, 250 thru 255, 257 thru 264, 267, 269, 271, 272, 278, 281 thru 283, 285 thru 296, 298, 299, 2WW, 419, 431, 432, 441 thru 443, 700, 713, 714, 716 thru 718, 722, 724 thru 726, 729, 732, 734, 740 thru 742, 745 thru 748, 760, 764, 811 thru 813, 815 thru 818, 820, 822, 824 thru 826, 828, 860, 907, 946
Debt Service	450
Capital Construction	12N, 273, 461 thru 463
Permanent Funds:	
State Lands Trust Nonexpendable	851 thru 859, 866
State Lands Trust Expendable	705 thru 712, 733, 766
Other Permanent Trusts NonExpendable	723, 850, 861, 862
Other Permanent Trusts Expendable	761 thru 763, 770

FUND CATEGORY	COFRS FUNDS
Enterprise Funds:	
Higher Education	3XX (398 Budget reporting only)
Unemployment Insurance	701
CollegeInvest	512 thru 514, 527 thru 529
Lottery Fund	503
Wildlife Fund	410 thru 413, 418, 421 thru 423, 428, 433
College Assist	501, 502, 511, 523, 524, 526
State Fair Authority	510
State Nursing Homes	505
Correctional Industries	507
Prison Canteens	506
Petroleum Storage Tank	130
Other Enterprise	108, 504, 508, 509, 516 thru 522, 525, 534, 535
Internal Service Funds:	
Central Services	601, 607
General Government Computer Center	602
Telecommunications	603, 605
Capitol Complex	610
Transportation Internal Service.	606
Public Safety Internal Service	612
Administrative Hearings	611
Debt Collection	604, 609
Agency Funds:	
Revenue Agency Funds	905, 914, 916 thru 928, 939, 940, 942, 944, 949, 951, 952
Treasury Agency Funds	929 thru 938, 941, 943, 950
Other Agency Funds	900 thru 903, 906, 908 thru 911, 915, 947, 948
Pension & Employee Benefit Trust Funds:	
Deferred Compensation Plan	720, 912
Defined Contribution Plan	890, 891
Group Benefits Plan	719, 91E, 91S
Private Purpose Trust Funds:	
Treasurer's Private Purpose Trusts	703, 801, 803, 804, 823, 827, 832
College Savings Plan	515, 545, 546
College Opportunity Fund	840
Multi-State Lottery Winners	806
Other Private Purpose Trusts	15G, 721, 802, 805, 810, 830, 831
General Full Accrual Account Group	471
Treasury Invest. Offset	995
Local Government	990, 991

Note to the Fund Category Table: Fund 995, Treasury Investment Offset, and funds 990 and 991, Local Government, are not included in the statewide financial statements. Therefore, these funds are for memo entries only. Actual revenue, expense and balance sheet entries must be made in other funds to be included in the statewide financial statements. Memo entries normally made into funds 990, 991, or 995 should not be made in any other funds because the entries would then be included in the statewide financial statements.

Any transactions *between funds in the* SAME FUND CATEGORIES (cell) in the table above should be coded as *INTRAFUND*. Any transactions between funds in DIFFERENT FUND CATEGORIES (cells) below should be coded as INTERFUND transactions.

Appropriations in the Long Bill are often based on an agency's receipt of funds from another agency or fund; these requirements to earn revenue are called annotations. The staff of the JBC expects to be informed of whether agencies earn revenue from the sources specified in the Long Bill. The OSC developed and implemented transfer codes to support reporting on Long Bill annotations and to facilitate balancing of the transfer accounts for financial reporting purposes. The coding is based on alpha characters to allow for the many codes required by annotation reporting. Note the following about the coding system:

- Intrafund versus interfund is shown in the first character of the code – A for intrafund and E for interfund.
- The budget attribute of the transfer is shown in the second letter of the code and is set up in pairs for each transfer type – cash funded appropriations are represented by the first letter of the pair and reappropriations are represented by the second letter of the pair. For example an "A" signifies a cash operating transfer and a "B" signifies a transfer budgeted in the reappropriation column. This requires that the selection of the proper transfer code always be dictated by the appropriation type of the agency or fund receiving the revenue. The OSC will revise or create new transfer codes to accommodate the changes required by the Legislature recasting the Long Bill for FY08-09.
- The third character is always the other department involved in the transfer signifying the department that money was received from or transferred to. When the transfer is internal to a department both the object and the revenue source code will use the exact same code. When a transfer is between departments, the code will be the same except for the third character.
- The fourth character has no particular significance but is used to make the code unique for the annotation reporting process. Transfers that are not annotated should be reported in the generic internal codes established for each department.

The following table displays the coding scheme and lists the transfer types (second character):

First Character Intra or Interfund	**Second Character** Transfer Type	**Third Character** *OTHER* Department	**Fourth Character** Unique Transfer (Acct Name)
A (Intrafund)	A (Operating Trans. Cash)	A (Personnel)	A-(OT CS DPA INTERNAL) 31 & 22
			B-(OT CS DPA FM DEFFRD COMP.) 31 B-(OT CS DEFFRD COMP. TO DPA) 22
			C … etc.
		B (Agriculture)	Similar to above
		C (Corrections)…	Similar to above
	B (Operating Transfer Reappropriation)	A (Personnel)	A-(OT RE DPA INTERNAL) 31 & 22
			C-(OT RE DOL FM RISK MGMT) 31 C-(OT RE RISK MGMT TO DOL) 22
	D (Cash to General Fund – Shortfall)	Repeat above	Similar to above
	K (Student Fin. Aid Cash)	Repeat above	Similar to above
	L (Student Fin. Aid Reappropriation)	Repeat above	Similar to above
	M (HUTF Transfers Cash)	Repeat above	Similar to above
	N (HUTF Transfers Reappropriation)	Repeat above	Similar to above
	P (State Support Cash)	Repeat above	Similar to above
	Q (State Support Reappropriation)	Repeat above	Similar to above
	R (CMTF Cash)	Repeat above	Similar to above
	S (CMTF Reappropriation)	Repeat above	Similar to above
	T (Res. Equity Xfr Cash)	Repeat above	Similar to above
	U (Res. Equity Xfr Reappropriation)	Repeat above	Similar to above
	Y (Indirect Cost Cash)	Repeat above	Similar to above
	Z (Indirect Cost Reappropriation)	Repeat above	Similar to above
E (Interfund)	A (Operating Trans. Cash)	Repeat above	Similar to above
	B (Operating Transfer Reappropriation)	Repeat above	Similar to above
	(Categories similar to intrafund)	Repeat above	Similar to above
	Z (Indirect Cost Reappropriation)	A (Personnel)	A-(IC RE DPA INTERNAL) 31 & 22
		B (Agriculture)	Similar to above

Please refer to the current COFRS chart of accounts to identify the proper object and revenue source codes for individual transfer transactions. Note that residual equity transfers are no longer reported in the state's CAFR; however, the transfer codes related to the residual equity transfer concept have not been deleted or changed. The codes were maintained to support existing coding by agencies, and the related balances will be presented with other interfund operating transfers.

3.18 Clearing Abnormal Balances and Clearing Accounts

Agencies should clear abnormal account balances and any balances in clearing accounts prior to Period 12 close on July 11. Abnormal account balances are identified on the COFRS report GNL05R and on the OSC abnormal balance diagnostic report. Examples of clearing accounts are the Undistributed Charges codes 1583-1599 and Undistributed Receipts codes 2510 and 2520. This requirement in no way reduces the agency's responsibility to identify the proper distribution of amounts recorded in clearing accounts or accounts with abnormal balances.

3.19 Use of Account Type Codes 23 and 24

A careful review of COFRS general ledger reports such as GNL20R should be done to determine if these account types were used properly. Account type 23 is used when a payment is budgeted but the amount should be capitalized rather than impacting the GAAP operating statement. This account type is inferred when both the balance sheet code and appropriation code fields are filled on a PV. The result is that the debit appears on budgetary reports and tables as an expenditure, but the balance closes at year-end to the balance sheet account rather than to fund balance. Account type 23 and account type 01 balances are shown together on the GNL20R. Account type 24 codes result from JV documents where an expense/expenditure needs to be recorded for the operating statement but the item is not budgeted. Examples of appropriate use of this code are depreciation expense in proprietary fund types, bad debt expense if appropriate (see Chapter 3, Section 3.5), and deferral of payroll and/or Medicaid expenditures related to the budgetary basis of accounting.

Higher Education institutions should not use these account types. Because Higher Education institutions are only reported for budgetary purposes through the postclosing process using Fund 398, there is no need for account types 23 and 24 that affect the budget in varying ways

The following table summarizes the use and impact of account types 23 and 24.

ATTRIBUTE	ACCOUNT TYPE	
	TYPE 23	TYPE 24
Impacts GAAP Operating Statement	No	Yes
Obligates a Budget	Yes	No
Closes to an Asset Account	Yes	No
Closes to Fund Balance	No	Yes
Potential Applications	Proprietary fund-type budgeted capital purchases	Depreciation
	Budgeted loan disbursements	Bad debt expense
		Payroll and Medicaid Deferral/Reversal

3.20 COFRS Extracts

If you receive monthly COFRS extracts, you may request weekly extracts during the closing period (from June 30 through August 1). Send an e-mail to the COFRS help desk (COFRS.HELPDESK@state.co.us) to request that COFRS run normal monthly extracts on a weekly basis starting the week after Period 11 close and continuing through Period 13 close. The schedule change will not apply on the weekends when FY07-08 periods close (on those weekends only, normal monthly extracts for FY07-08 will be run). This request is to make changes to existing extracts only and is not for new extracts. Submit your request to COFRS by May 24. Include in your request your: Name, Department, Address, Phone Number, Request Date, the existing COFRS extract that you want modified to a weekly extract, and EDP Liaison name and phone number. COFRS will review the request to determine if it is feasible, and will have a response to you by June 9. If you do have this request approved, be sure to notify your data processing staff so that adequate space will be allocated for COFRS to write the extract data. Also, you will need to ensure that data you need to preserve is not overwritten.

3.21 Office of the State Controller Diagnostic Reports, INFOPAC/DocumentDirect, and Financial Data Warehouse

The OSC produces diagnostic reports to assist you in ensuring that the year-end balances in your accounts and supplementary information is materially correct. For these reports to be useful, agencies must receive them timely. The diagnostic reports are available on the INFOPAC system in COFRS and on DocumentDirect at: http://docdirv21.state.co.us/ddrint/servlet/ddrint as well as in the Financial Data Warehouse at: http://fdw.state.co.us/dfp/default.asp.

The INFOPAC system provides both online viewing and paper report distribution. The diagnostic reports are exception reports and use a relatively small volume of paper; therefore, all agencies will receive a printed copy of each of the OSC diagnostic report placed on INFOPAC. This paper report distribution will be done by GGCC along with the normal COFRS report distribution. If your COFRS reports are currently printed at your location, then your OSC diagnostic reports will also be printed at your location. In addition, if you have a printer connected to GGCC, you may print selected pages from any INFOPAC report during online viewing. Contact the Production Support Team (COFRS help-line staff) at 303-239-4357, Option 2 if you have problems with access to INFOPAC or getting your reports printed.

The DocumentDirect system is a web version of the INFOPAC system and is also loaded with the OSC diagnostic reports. DocumentDirect reports can be printed from your web browser directly to your local printer. You can obtain assistance on accessing the DocumentDirect system by contacting the Production Support Team (COFRS help-line staff) at 303-239-4357, Option 2.

The Financial Data Warehouse (FDW) is a web based reporting tool and also contains the OSC diagnostic reports. The diagnostic reports in the FDW are similar to those available on INFOPAC/DocumentDirect and can be accessed by all state employees with the proper authorization. You can obtain access to the FDW by filling out the Security Request Form at: http://www.colorado.gov/dpa/dfp/sco/security.htm.

For more information regarding the Financial Data Warehouse, see Chapter 10, Section 2.

On the days the diagnostics are run, the reports will be available for viewing by 11:00 a.m. on the morning following the COFRS nightly processing. If the reports are posted earlier than 11:00 a.m. you will be able to tell by looking at the version date on INFOPAC/DocumentDirect. Please note that the diagnostic reports available on the Financial Data Warehouse are run daily and may be viewed as needed by state agencies. The reports are updated nightly as part of the COFRS processing cycle and the FDW load cycle; therefore, the diagnostic reports related to the previous day's transaction should be available on the FDW when you arrive at work each day. During the time that two fiscal years or two fiscal periods are open on COFRS, the FDW Diagnostic Reports will always present the balances related to the older period. As a result no FY08-09 Diagnostic Reports will be available until after FY07-08 final close. Similarly, Period 4 Diagnostic Report balances will not be available until after Period 3 close.

The following table is a listing of the diagnostic reports available on INFOPAC/DocumentDirect and the Financial Data Warehouse.

INFOPAC/ DocumentDirect Report ID	Financial Data Warehouse Report ID	Report Title	Agency Level
DOACOEX1	DGOEX1D	Budget-to-actual by Long Bill Group and Funding Source Code	Department
DOACOEX2	DGOEX2C	Budget-to-actual by Long Bill Group and Funding Source Code	Agency Class
DOACOEX3	DGOEX3A	Budget-to-actual by Long Bill Group and Funding Source Code	Agency
DOACOEL1	DGOEL1D	Budget-to-actual by Department, Long Bill Line Item (Overexpended lines only)	Department
DOACANN1	DGANN1D	Budget-to-actual Annotations Report by Long Bill Group and Funding Source Code	Department
DOACANN2	DGANN2A	Budget-to-actual Annotations Report by Long Bill Group and Funding Source Code	Agency
DOACCCM1	DGCCM1C	Capital Construction Expenditures Compared to Budget	Agency Class
DOACABN1	DGABN1A, DGABN1D	Abnormal Balances	Agency Department
DOACUCH1	DGUCH1A	Unchanged Balances	Agency
DOACXFR1	DGXFR2NHE DGXFR3NHE DGXFR2HE DGXFR3HE	Transfer Balances	Department H.E. ONLY
DOACMNO1	DGMNO1D	Mandatory and Non-Mandatory Transfers Outside the System	Department (H.E. only)
DOACGFA1	DGGFA1D	Matching Object Codes Between Governmental Funds and GFAAG (471)	Department
DOACCPE1	DGCPE1C	Capital Project Expenditures Compared to Plant Fund Transfers	Agency Class (H.E. only)

NOTE: On INFOPAC/DocumentDirect, diagnostic reports will be available on the Monday before fiscal close and on the Monday following fiscal close for all accounting periods. They will also be available for quarter close months (March, September, and December) on the day following calendar close. In addition, at year-end, reports will be available on July 1, 7, daily (business days) from July 14 through August 1, and August 4.

On the Financial Data Warehouse, diagnostic reports will be available daily. All reports will include transactions balances as of the close of business on the previous business day.

The budget-to-actual (by funding source code) report cited in the table above is produced at three levels (agency, agency class, and department) to accommodate the varying methods of allocating budgets. If your department has only one agency indicator, your budget-to-actual report will only appear at the departmental level.

In addition to the diagnostic reports, the OSC will distribute the following reports after Period 12 close in electronic format via e-mail (no paper distribution will be done for these reports).

- Unrealized Gains/Losses Report - This report provides agencies with information related to the gain or loss on the cash invested for state agencies by the State Treasurer. The report is only distributed to those agencies that prepare separately issued financial statements or request the information. The content of the report is also limited to those agencies that receive interest on the cash they deposit with the treasurer. The balances in the report are based on Period 12 cash balances; it will be distributed in electronic format via e-mail by July 16.
- Preliminary Exhibit Reconciling Balances - This report provides agencies and institutions with Period 12 COFRS balances related to exhibits C, D1, D2, and F1. These exhibits are required to reconcile to both the current and long-term portions of liability balances on COFRS. The report is provided as a reminder and to aid in identifying year-end accounting entries necessary to properly classify liabilities between the long-term portion and the current portion (amounts due in the next fiscal year). The amounts presented are based on Period 12 closing data, and will be distributed in electronic format only as soon as possible after Period 12 close. The report shows prior and current year balances for exhibits C. Prior year balances include both Period 13 balances as well as any postclosing entries from the prior year. The balances presented on this report should not be used in completing the exhibit submissions. Final Period 13 balances must be used for that purpose, and reports providing that information will be distributed after the close of Period 13 as discussed below.

After the Period 13 final close, the OSC will distribute the following three reports in electronic format via e-mail (no paper distribution will be done for these reports):

- Variance Analysis - This report identifies material year-to-year differences in line items by major fund on the statewide financial statements and shows agencies that contributed materially to those differences. The report compares the current year Period 13 balance with the prior year final audited balance including postclosing exhibits H. The OSC will distribute these reports in electronic format by August 6. Agencies are required to review these reports and submit their explanation of the identified variances by August 13 to R&A@state.co.us. Timely responses are essential to the preparation of the state's financial statements. In addition, the variance analysis addresses an audit requirement at both the agency level and the statewide level. Your responses to this report should satisfy part of your auditor's request for an explanation of year-to-year changes in ending account balances. Your responses will also be used to explain year-to-year variances in the comparative financial statements required in the Management Discussion and Analysis and variances in the TABOR Schedule of Computations.
- Exhibit Reconciling Balances - This report provides agencies and institutions with COFRS balances that are required to reconcile to certain exhibits submitted to the OSC. The reconciling balances for exhibits C, D1, D2, E1, F1, M, N1, R, W1, and W2 are included, as well as the five percent threshold for reporting concentration of credit risk on Exhibit N3. The amounts are based on final closing data, and the reports will be distributed in electronic format only as soon as possible after final close. The report shows prior and current year balances for exhibits C, W1, and W2. Prior year balances include both Period 13 balances as well as any postclosing entries from the prior year. Agencies and institutions should proceed with preparing their exhibits and should use this report as a check to ensure that all COFRS balances have been included. As noted above, a preliminary version of this report will be provided after Period 12 for exhibits C, D1, D2, and F1 to aid with year-end accounting entries made to reclassify portions of long-term liabilities to current amounts due in the next fiscal year.

- Exhibit J Data Report – This report provides agencies in higher education institutions with a COFRS trial balance for their agency aggregated into state CAFR financial statement line items. The report will be prepared by R&A and distributed by the field accounting specialists in electronic spreadsheet format. Agencies outside of higher education that prepare proprietary fund financial statements may also request this report. This report is also available each time the diagnostic reports are produced for COFRS period closes. It is not available on the FDW at this time.

3.22 Changes to the COFRS Chart of Accounts

The chart of accounts in Appendix 2 should be used both for the FY07-08 closing and for coding transactions in FY08-09. An updated chart of accounts is continuously available on the Financial Data Warehouse. Proposed changes to the chart or related tables should be submitted to Melissa Moynham (303-866-3850 or melissa.moynham@state.co.us) in R&A.

3.23 Reissuing Expired Warrants and Clearing the Expired Warrants Liability Account

CRS 24-30-202(9)(a) requires that the State Controller expire outstanding stale dated warrants annually and credit the General Fund or if practicable the fund originally charged with the expense. Pursuant to CRS 38-13-112 all monies for these expiring warrants, less federal amounts must be delivered to the Unclaimed Property administrator. Effective August 1, 2003, Senate Bill 03-062 mandated that outstanding warrants written on all funds are subject to the unclaimed property law and revert to the Unclaimed Property Fund upon expiration. Previously only outstanding warrants written on Fund 100 reverted to Unclaimed Property upon expiration.

All stale dated and outstanding warrants issued prior to July 1, 2007, that have not been canceled or reissued by June 28 will be expired. The moneys for these expiring warrants will be split between the original fund portion and the federal portion. An automated COFRS JA document will transfer the amount of the expiring warrant, less the federal portion, to Unclaimed Property and transfer the federal amount back to the agency.

On May 31 the Expired Warrants Table (EXPW) and the Expired Warrants Table by Agency (EXP2) within COFRS will be uploaded with detailed information about warrants scheduled for expiration. The warrant number and warrant date are displayed as well as payment voucher line detail. Agency, fund, appropriation code, grant budget line code, grant number and federal participation percentage, and amount are included for each line.

After the upload has occurred on May 31, agencies are required to review the EXPW or EXP2 table for all warrants. If any portion of the soon-to-be expired warrant was paid from federal funds, the federally funded amount must be entered in the federal amount field on the EXPW or EXP2 table prior to June 28, the date the expired warrant purge process takes place.

When the warrants expire on June 28 the identified federal amount of these warrants will be posted to balance sheet account 2751-CANCELED WARRANTS PRIOR YEAR. Agencies may reissue expired warrants from balance sheet account 2751 in accordance with procedures in Chapter 6, Section 1 until July 10.

Each agency is responsible for clearing balance sheet 2751 by the close of Period 12 on July 11. The amount of the federal funds transferred back to the agencies should be credited to the federal grant.

3.24 Cancellation of Warrants Issued in FY07-08 and Canceled in FY08-09

All FY07-08 warrants received by the Central Accounting and Operations Section of the OSC after June 20 will be canceled in FY08-09. When the canceled warrant was originally issued, agencies may have debited accounting codes in FY07-08 that are no longer valid on COFRS for FY08-09. In order for the OSC to cancel these warrants and record the proper accounting entries required, agencies must identify the FY08-09 accounting codes to be used to restore these funds to the agency.

3.25 Capital Lease Accounting in Governmental Funds

Governmental accounting standards require special treatment of governmental fund capital leases (GASB Codification Section L20.114-5 and FASB 13). The objective of the requirements is to show on the fund level operating statement the source and use of funds related to the financing arrangement that resulted in the entity recording a capital asset and related lease liability on the government-wide financial statements.

In the inception year of the lease, agencies should debit the appropriate object codes in the 63XX or 64XX series (Capital Property Lease Purchase) for the total value of the lease-purchased asset using account type 24. The use of account type 24 allows financial reporting of the transaction but avoids budgetary impact. The agencies should credit revenue source code 7200 (Future Capital Lease Payments) for an amount equal to the amount recorded in account type 24. The Type 24 expenditure and revenue source code 7200 are blocked from the OSC budgetary diagnostic reports. In the budget-to-actual financial statements, augmenting revenue will not be recognized for this nonbudgeted transaction. However, revenue source code 7200 does show as earned cash exempt revenue on COFRS. Therefore, agencies should be careful when using COFRS tables or reports where they have earned revenue in source code 7200 that is recorded in the same funding source code as other earned cash exempt revenue. The capital asset and related lease liability should be recorded in the General Full Accrual Account Group (GFAAG – Fund 471) in the same amount as was recorded in account type 24. This entry is part of the conversion to full accrual described below. If current or subsequent year lease payments are budgeted, record them as Type 22 expenditures in account 6810 (capital lease principal) and 6820 (capital lease interest).

Lease payments are normally recognized as expenditures in the year in which they are due. However, if debt service resources have been provided (that is, budgeted from general purpose revenues or recognized augmenting revenue) during the current year for payment of principal and interest due early in the following year, the expenditure and related liability may be recognized in the fund and the principal amount removed from the General Full Accrual Account Group (GFAAG – Fund 471).

The accounting for leases recorded in governmental funds must be converted to the full accrual basis of accounting. Journal entries to convert to full accrual are done in the General Full Accrual Account Group (GFAAG – Fund 471). The Office of the State Controller prefers (but does not require) that the conversion entries be made at the same time the lease accounting entries are made in the governmental fund. The capitalizable property purchase expenditure and other financing source recorded in the governmental fund at inception of the lease must be eliminated. In addition, the governmental fund expenditure related to lease principal payments must be converted to a reduction of lease liability. See Chapter 9, Section 2.5.2 for the journal entries demonstrating the conversion to full accrual for governmental fund lease accounting.

3.26 Closing a Fund and Fund Balance Accounting

If an agency needs to close a fund that has net assets, the fund should be closed using the object and revenue source codes for residual equity transfers or operating transfers. Under GASB Statement No. 34 residual equity transfers are no longer separately identified in the financial statements. However, the existing residual equity transfer codes have been preserved to allow agencies that routinely use these codes to continue that coding. The residual equity transfer codes will be presented as part of the other interfund transfer balances.

The entry in the fund to be closed will be a debit to object code EUXA. The credit will be to the asset, probably cash. Liabilities of the fund should be liquidated with assets of the fund or closed to the other fund. In the destination fund the entry will be a debit to the asset, probably cash, with the credit to revenue source code EUXA. Under the alpha transfer-coding format, both the transfer-out and transfer-in would be coded to EUXA (where the X is replaced by the department indicator letter of the departments involved in the transaction). Before the entries are made, it is important to be sure that all of the appropriate coding structure has been established in both of the funds. If you have questions about this process or have a deficit fund balance in a fund that you are closing, please contact your field accounting specialist or R&A in the OSC.

State agencies should review their fund balance accounts annually to ensure that the classifications are current and valid. Some of the fund balances account amounts are carried over from the reporting requirements in place before GASB Statement No. 34, such as, the 3800-Investment in General Fixed Assets account. The OSC uses only balance sheet accounts 3161 and 32XX for fund balance reporting in preparing the state's financial statements; ending fund balance is calculated as assets minus liabilities and other fund balance accounts are not used. Therefore, other segregations of fund balance into individual accounts are not required by the OSC, and fund balances are allowed to remain in the system default fund balance account - 3400-F/B Unreserved Undesignated. However, agencies are allowed to use the other existing fund balance accounts to track source of funding or other fund balance attributes that are required for grant tracking or other management purposes. Fund balance segregations that are not reviewed and maintained, should be reclassified to account 3400.

Per Generally Accepted Accounting Principles (GAAP), the state is required to report statutory reservations of fund balance only when the reservation is more restrictive than the nature of the fund. In order for the OSC to identify such instances, fund balance account 3161-Resrvd-Statutory Purp-Fin Stmt (see discussion below) should be used only when a reservation of fund balance is more restrictive than the nature of the fund in which it occurs. For example, if a fund is created in statute to support a specific program using dedicated revenues, that fund will be reported as a special revenue fund, and its fund balance is reported as unreserved and undesignated since it is available for the specific purpose of the fund. However, if the statutes specify a reserve or a use of funds that is more specific (or different from) the specific purpose of the fund, then the OSC needs that information for financial statement presentation. The state's financial statements will report the amount in balance sheet account 3161 as reserved, and therefore, not available for appropriation for the normal purpose of the fund.

Many agencies have amounts reported in balance sheet account 3160-Reserved for Statutory Purposes. The OSC cannot use these balances to report reserves on the state's financial statements because the use of the account is not limited to those instances where the reserve is more restrictive than the nature of the fund. Rather balance sheet account 3160 is generally used to report all or most of the net assets of a special revenue fund. Limiting the use of 3160 to instances where the reserve is more restrictive than the nature of the fund would require a large number of fund balance reclassifications and would preclude agencies from reporting special revenue fund net assets as reserved on COFRS (but not the financial statements). In order to avoid these problems, the OSC has created a balance sheet account – 3161-Resrvd-Statutory

Purp-Fin Stmt. As noted above, balance sheet account 3161 should only be used in those instances where the statutorily required reserve is more restrictive than the nature of the fund. Balances that meet this definition should be reclassified from balance sheet where they currently reside (most likely 3160 or 3400). The OSC does not require you to maintain balances in account 3160, but you may choose to do so to document the statutorily reserved nature of the fund's net assets on COFRS. If you choose to do so, both 3160 and 3161 should be maintained at the correct balance on an annual basis with amounts reclassified out of the system default balance sheet account 3400.

State agencies frequently request approval of JA documents that are intended to correct prior year errors by adjusting balance sheet and fund balance accounts. Such adjustments require full disclosure in the state's Comprehensive Annual Financial Report (CAFR), and under recently approved auditing standards are considered an indication of material weakness in internal control. Minimizing the need for and occurrence of such adjustments is important, and all adjustments to correct prior year errors that have been identified prior to Period 13 close should be posted to current operating statement accounts, rather than fund balance, unless they are material for disclosure as prior period adjustments in the state's CAFR. You should apply professional judgment to determine whether an error correction is material for CAFR disclosure, and contact your field accounting specialist if you are unsure.

3.27 Pay Date Shift

SB 03-197 (CRS 24-50-104) changed the pay date for salaries earned in the month of June from the last working day in June to the first working day in July. This applies to salaries paid to all state employees regardless of funding source. It also includes the second bi-weekly payroll for June, the pay period ending June 6, 2008, which would normally be paid on June 20. This pay period will be paid on July 1.

The legislation also changed the calculation of the General Fund surplus to record salary expenditures against general fund revenues upon payment of expenditures in July. This means salary expenditures related to the June payroll will be recorded against the FY08-09 budget for general funded salary expenditures only. The legislation does not apply to salary expenditures funded by cash or federal sources accounted for in the General Fund (Fund 100).

Financial statements for the state must be prepared according to GAAP. Therefore, the salary expenditures must be expended for financial statement reporting in FY07-08, but will be expended for budgetary reporting in FY08-09. The table below summarizes the effect of June salary expenses for financial statement and budget purposes.

Work Period	Schedule	Normal Pay Date	Revised Pay Date	GAAP	Budget
May 10-May 23	061	June 6	June 6	Posts to FY08	Leave in FY08
May 24-June 6	062	June 20	July 1	Posts to FY08	Move GF to FY09
June 7-June 20	071	July 3	July 3	Posts to FY08	Move GF to FY09
June 21-June 30 portion of June 21 – July 4	072	July 18	July 18	Posts to FY09 Accrue in FY08 *if material*	Leave in FY09
June 1-June 30	M01	June 30	July 1	Posts in FY08	Move GF to FY09

In order to accommodate the payroll disbursement on July 1, 2008, agencies using CPPS will record June payroll expenditures using the following process:

- June payroll batches for bi-weekly and monthly payroll will post to COFRS as normal, including cash being transferred from each fund/agency combination to Fund 100, agency 998 to pay the payroll. All PB batches must be processed by July 9.
- Departments that redistribute payroll by using LDC or other in-house allocation programs should distribute the affected payroll in the same manner as they do the rest of the fiscal year. All distribution entries to redistribute payroll expenditures from the original payroll batch posting must be completed by July 9, 2008.
- COFRS, using an analysis of payroll expenditures (including account types 22 and 24) recorded as of July 9, 2008, will generate and post a JV document to allocate the payroll liability and related cash amounts in Fund 100, agency 998 back to the proper fund/agency combinations. This will record the proper liability amount in the applicable fund. The entry will be automatically reversed in FY08-09 to support the disbursement of pay on July 1.
- Higher Education institutions using CPPS (the Community College system and AHEC as of April 2008), must process a JA document to allocate the payroll liability and related cash amounts back to the proper fund/agency combinations, because detail information related to their payroll expenditure codes is not available when COFRS processes its automated cash/payroll entry.
- Payroll expenditure codes used to determine the liability entry include all state personnel system (SPS) and contractual salary and benefit codes including the new AED and SAED codes 1524, 1624, 1525, and 1625, with the exception of leave payout or leave conversion pay codes (1140, 1141, 1142, 1240, 1241, 1242). Other excluded codes include, client wages codes (1256, 1260, 1280), all other employee payment codes, (13XX), higher ed tuition reimbursements (1531, 1631), unemployment compensation and workers compensation codes (1532, 1533, 1632, 1633, 1640), compensated absence codes (18XX), and all purchased services codes, (19XX).
- Given the process COFRS will use to allocate the June payroll liability and related cash, entries made to payroll expenditure codes recorded in Period 12 should only relate to June payroll expense. Any correcting entries for year-to-date payroll related expenditures through May 2008, should be processed in Period 11 or Period 13. Accruals related to the last six days of June, which are required to be posted if material, should not be recorded on COFRS until Period 13.

For budgetary purposes, agencies are required to generate a journal voucher (JV document) to change the payroll expenditures for the general funded portion of the affected payrolls by crediting Type 22 expenditures and debiting Type 24 expenditures. The fund, agency, appropriation code, and object code must be included in this entry. Organization codes may be used if expense budgets are maintained, but are not required. For appropriation codes requiring a grant budget line (GBL), a dummy code should be established to keep the grant reporting clean. Federal draws should be completed as normal for June payroll expenditures.

- A budgetary adjusting entry based on estimated June payroll may be processed prior to the payroll posting in June, but must be adjusted to actual amounts by agency close on July 30.
- The budgetary adjusting JV document must be reversed in FY08-09, exactly as processed. Use of the reversal feature in the JV document should be used to avoid rekeying of the entry. The Long Bill line item needed to reverse the entry will be reestablished in FY08-09 even if it is not included in the agency's FY08-09 Long Bill. This is necessary for the correct reversal of the JV document. After the reversal entry has been recorded, and reconciled by the OSC, agencies may move the payroll expenditures (Type 22), as necessitated by FY08-09 budget constraints. Do not move the Type 24 expenditures.
- For employees terminating service or retiring from state service effective June 30, 2008, GAAP require payments due and payable on the effective date of termination to be accrued. These types of expenditures should not be expended in July, even if processed through the payroll system in July.

Agencies not using CPPS:

- Payroll related to June should not be disbursed until July 1, 2008.
- A liability for accrued payroll payable should be recorded as of June 30, 2008, and cleared on July 1.

Budgetary reports will not include Type 24 entries, nor will Type 24 expenses show on COFRS tables such as APPI. GNL reports will show Type 24 expenditures, but are summarized separately from the Type 22 expenditures.

3.28 Termination Benefits – GASB Statement No. 47

The state implemented Governmental Accounting Standards Board Statement No. 47 in FY05-06 for termination benefits. Accounting and reporting for healthcare and nonhealthcare related termination benefits is addressed in the standard, and it refers to statements 27 and 45 to provide direction on accounting and reporting for the effect of termination benefits that are provided through pension plans and Other Postemployment Benefits plans. The additional costs of pension benefits and PERACare subsidy related to early retirements under the modified rule of eighty are an example of termination benefits that could be reported under GASB Statement No. 47; however, because those benefits are administered under the pension plan PERA will report those effects in their Comprehensive Annual Financial Report. State agencies that offer termination benefits on an individual basis (including COBRA coverage – see discussion below) or through pension or OPEB plans outside of PERA must comply with the GASB Statement No. 47 requirements.

Termination benefits are different from normal employee benefits in that they are not related to services provided, but rather, they are inducements for employees to terminate service. As a result, the state must in general recognize termination benefit costs when they are offered or accepted rather than over a period of employee service.

The first requirement for a benefit arrangement to qualify as a termination benefit (rather than an payment in exchange for services) is that it be an incentive to induce early termination of employment or severance pay related to voluntary or forced termination. While COBRA payments occur in many instances they are not necessarily related to termination benefits as defined in GASB Statement No. 47. Unless COBRA payments are incurred as the result of an incentive for early termination of employment, the requirements of GASB Statement No. 47 will not apply to those payments.

In governmental funds, termination benefits are only reported as an expenditure if the related liability is due and payable at June 30; however, on the government-wide statements and in full accrual funds (proprietary and fiduciary funds), termination benefits must be reported as an expense by any state agency that offers these benefits. Governmental fund accountants are required to make an entry in Fund 471 if the estimated amounts are not due and payable at June 30. In general, the present value of projected benefits costs must be recorded using a discount rate that matches the supporting investment and future cost inflation assumptions relevant to the projected benefits. The standard requires adjustment of these estimates each reporting period. Please refer to the standard for specifics.

GASB Statement No. 47 requires note disclosure information that cannot be known by the Office of the State Controller, and therefore, must be provided by individual state agencies. A section has been added to the Exhibit U2 for agencies to report the disclosures required by GASB Statement No. 47.

3.29 Sales and Pledges of Receivables and Futures Revenues – GASB Statement No. 48

GASB Statement No. 48 is effective for FY07-08; it specifies the accounting for selling and pledging receivables and future revenues. It also has specific requirements for the treatment of such transactions when they occur within the reporting entity, which includes transactions between agencies as well as transactions with the state's component units (including discretely presented foundations).

Internal Transactions

The statement requires that the transfer of assets within the government be recorded by the buying agency at the same carrying value as they had been recorded by the selling agency. Any difference between the carrying value and the amount paid must be recorded as a transfer on the state's financial statements; however, the difference between the carrying value and the amount paid should be reported as a revenue (gain/loss) and expense/expenditure on an agency's stand alone financial statements. An example of such a transaction is the sale of student receivables by Higher Education institutions to CollegeInvest.

Since the selling agency/government has not recognized an asset related to future revenues, the sale of rights to those revenues is required to be deferred (debit cash, credit deferred revenue) on both the fund level and government-wide statements until the events that would have resulted in revenue recognition occur. The buying agency should recorded a deferred charge (debit prepaid expense credit cash) and amortize the prepaid expense over the life of the agreement. An example of such a transaction is the potential sale of future Tobacco Settlement revenues to a component unit created to securitize those future revenues

External Transactions

GASB Statement No. 48 requires that all transfers of receivables or future revenues to external parties be recorded as a collateralized borrowing rather than as a sale unless specific conditions are met. The requirement for a collateralized borrowing essentially prevents the agency/government from recognizing revenue related to such transactions. The specific condition required to be met can be found in the standard; they are primarily related to the agency/government's continuing involvement with the receivables or revenues.

CHAPTER 3: SECTION 4

FINANCIAL STATEMENTS

KEY DATES

August 29	Agency financial statements, Exhibit J, and Exhibit I due to the OSC.
September 19	Management Discussion and Analysis due to the OSC.

Financial statement requirements are different for higher education institutions than for non-higher education agencies. Also, requirements vary among non-higher education agencies. Following is a discussion of the financial statement requirements.

4.1 Higher Education Financial Statements

Financial statements required of higher education governing boards and/or institutions are discussed in Higher Education Accounting Standard No. 17. One copy of these statements and related notes are to be sent to the OSC by August 29 along with Exhibit J (see Chapter 3, Section 5.15). The Management Discussion and Analysis that is part of the Basic Financial Statements should be sent to the Office of the State Controller by September 19. Exhibit J should reconcile the COFRS Period 13 closing trial balance per GNL02R and GNL04R to the board or institution's financial statements. The Office of the State Controller prepares an electronic report, distributed via e-mail that provides the institution's trial balance segregated into the state's CAFR line items.

4.2 Non-Higher Education Agencies Financial Statements

COFRS generated financial statements, MCR01R - Comparative Balance Sheet and MCR02R - Statement of Revenue and Expense, meet the fiscal rule requirement for financial statement preparation for non-higher education agencies except for the following agencies that are required to prepare statements with full GAAP disclosures including Management Discussion and Analysis:

- State Fair Authority
- Legislative Department
- Gaming Division of the Department of Revenue
- Lottery Division of the Department of Revenue
- Colorado State Veteran's Home at Fitzsimmons (Department of Human Services)
- Trinidad State Nursing Home (Colorado Department of Human Services)
- Colorado Student Loan Program dba College Assist
- CollegeInvest
- Deferred Compensation Plan
- Defined Contribution Plan

For the agencies listed above, one copy of financial statements and related notes are to be sent to the Office of the State Controller by August 29 along with an Exhibit J (see Chapter 3, Section 5.15). Exhibit J shows the reconciliation of the COFRS Period 13 closing (August 1) balances to the agency's financial statement line items. The Management Discussion and Analysis that is part of the Basic Financial Statements should be sent to the OSC by September 19.

Agencies not on the list above may prepare full GAAP disclosure statements and/or additional supplementary information if they believe that the information would be beneficial to management. These agencies are not required to submit an Exhibit J. However, all agencies are required to certify on Exhibit I that they have reviewed COFRS MCR01 and MCR02 reports and that the reports are materially correct (see Exhibit I in Chapter 3, Section 5.14). MCR01R and MCR02R reports will be produced weekly by COFRS through Period 13.

4.3 Suggested PERA Pension Note Language

The following language is suggested for inclusion in the notes of any June 30 financial statements published for agencies or institutions of the State of Colorado. The language is only suggested and should be altered as necessary to reflect your particular situation, such as additional retirement or other postemployment benefits.

The amount contributed to the health care fund can be calculated as 9.15% (1.02/11.15) of the total contribution from July 1, 2007, through December 31, 2007, and the residual amount 90.85% (10.13/11.15) was contributed to the defined pension plan. From January 1, 2008 through June 30, 2008, these amounts changed to 8.46% (1.02/12.05) and 91.54% (11.03/12.05), respectively, to reflect the increased state contribution from 11.15% to 12.05% for the increase in the Amortization Equalization Disbursement (AED) and the Supplemental Amortization Equalization Disbursement (SAED), as discussed in the Funding Policy section of the PERA note below.

NOTE X. PENSION PLANS

A. PLAN DESCRIPTION

Some/Most/All of the department/institution's employees participate in a defined benefit pension plan. The plan's purpose is to provide income to members and their families at retirement or in case of death or disability. The plan is a cost sharing multiple employer plan administered by the Public Employees' Retirement Association (PERA). PERA was established by state statute in 1931. Responsibility for the organization and administration of the plan is placed with the Board of Trustees of PERA. Changes to the plan require an actuarial assessment and legislation by the General Assembly. The state plan and other divisions' plans are included in PERA's financial statements, which may be obtained by writing PERA at PO Box 5800, Denver, Colorado 80217, by calling PERA at 1-800-759-PERA (7372), or by visiting http://www.copera.org.

Non-higher education employees hired by the state after January 1, 2006 are allowed 60 days to elect to participate in a defined contribution retirement plan administered by the state's Deferred Compensation Committee rather than becoming a member of PERA. If that election is not made, the employee becomes a member of PERA, and the member is allowed 60 days from commencing employment to elect to participate in a defined contribution plan administered by PERA rather than the defined benefit plan.

Prior to legislation passed during the 2006 session, higher education employees may have participated in social security, PERA's defined benefit plan, or the institution's optional retirement plan. Currently, higher education employees, except for community college employees, are required to participate in their institution's optional plan, if available, unless they are active or inactive members of PERA with at least one year of service credit. In that case they may elect either PERA or their institution's optional plan. Community college employees hired after January 1, 2008, are required to become members of PERA and must elect either PERA's defined benefit or defined contribution plan with 60 days, unless they had been a PERA member within the prior twelve months. In that case they are required to remain in the PERA plan in which they participated previously.

PERA members electing the defined contribution plan are allowed an irrevocable election between the second and fifth year to use their defined contribution account to purchase service credit and be covered under the defined benefit retirement plan. However, making this election subjects the member to the rules in effect for those hired on or after January 1, 2007, as discussed below. Employer contributions to both defined contribution plans are the same as the contributions to the PERA defined benefit plan.

Defined benefit plan members (except state troopers) vest after five years of service and are eligible for full retirement based on their original hire date as follows:

- Hired before July 1, 2005 - age 50 with 30 years of service, age 60 with 20 years of service, or age 65 with 5 years of service.
- Hired between July 1, 2005 and December 31, 2006 – any age with 35 years of service, age 55 with 30 years of service, age 60 with 20 years of service, or age 65 with 5 years of service.
- Hired on or after January 1, 2007 – any age with 35 years of service, age 55 with 30 years of service, age 60 with 25 years of service, or age 65 with 5 years of service.

Members are also eligible for retirement benefits without a reduction for early retirement based on their original hire date as follows:

- Hired before January 1, 2007 – age 55 with a minimum of 5 years of service credit and age plus years of service equals 80 or more.
- Hired on or after January 1, 2007 – age 55 with a minimum of 5 years of service credit and age plus years of service equals 85 or more.

State troopers and judges comprise a small percentage of plan members but have higher contribution rates, and state troopers are eligible for retirement benefits at different ages and years of service.

Members automatically receive the higher of the defined retirement benefit or money purchase benefit at retirement. Defined benefits are calculated as 2.5 percent times the number of years of service times the highest average salary (HAS). For retirements before January 1, 2009, HAS is calculated as one-twelfth of the average of the highest salaries on which contributions were paid, associated with three periods of 12 consecutive months of service credit and limited to a 15 percent increase between periods. For retirements after January 1, 2009, or persons hired on or after January 1, 2007, more restrictive limits are placed on salary increases between periods used in calculating HAS.

Retiree benefits are increased annually based on their original hire date as follows:

- Hired before July 1, 2005 – 3.5 percent, compounded annually.
- Hired between July 1, 2005 and December 31, 2006 – the lesser of 3 percent or the actual increase in the national Consumer Price Index.
- Hired on or after January 1, 2007 – the lesser of 3 percent or the actual increase in the national Consumer Price Index, limited to a 10 percent reduction in a reserve established for cost of living increases related strictly to those hired on or after January 1, 2007. (The reserve is funded by 1 percentage point of salaries contributed by employers for employees hired on or after January 1, 2007.)

Members disabled, who have five or more years of service credit, six months of which has been earned since the most recent period of membership, may receive retirement benefits if determined to be permanently disabled. If a member dies before retirement, their eligible children under the age of 18 (23 if a full time student) or their spouse may be entitled to a single payment or monthly benefit payments. If there is no eligible child or spouse then financially dependent parents, beneficiaries, or the member's estate, may be entitled to a survivor's benefit.

B. FUNDING POLICY

The contribution requirements of plan members and their employers are established, and may be amended, by the General Assembly. Salary subject to PERA contribution is gross earnings less any reduction in pay to offset employer contributions to the state sponsored IRC 125 plan established under Section 125 of the Internal Revenue Code.

Most employees contribute 8.0 percent (10.0 percent for state troopers) of their salary, as defined in CRS 24-51-101(42), to an individual account in the plan. From July 1, 2007, to December 31, 2007, the state contributed 11.15 percent (13.85 percent for state troopers and 14.66 percent for the Judicial Branch) of the employee's salary. From January 1, 2008, through June 30, 2008, the state contributed 12.05 percent (14.75 percent for state troopers and 15.56 percent for the Judicial Branch). During all of Fiscal Year 2007-08, 1.02 percent of the employees' total salary was allocated to the Health Care Trust Fund.

Per Colorado Revised Statutes, an amortization period of 30 years is deemed actuarially sound. At December 31, 2006, the division of PERA in which the state participates was underfunded with an infinite amortization period, which means that the unfunded actuarially accrued liability would never be fully funded at the current contribution rate.

In the 2004 legislative session, the general assembly authorized an Amortization Equalization Disbursement (AED) to address a pension-funding shortfall. The AED requires PERA employers to pay an additional .5 percent of salary beginning January 1, 2006, another .5 percent of salary in 2007, and subsequent year increases of .4 percent of salary until the additional payment reaches 3.0 percent in 2012.

In the 2006 legislative session, the general assembly authorized a Supplemental Amortization Equalization Disbursement (SAED) that requires PERA employers to pay an additional one half percentage point of total salaries paid beginning January 1, 2008. The SAED is scheduled to increase by one-half percentage point through 2013 resulting in a cumulative increase of three percentage points. For state employers, each year's one half percentage point increase in the SAED will be deducted from the amount of changes to state employees' salaries, and used by the employer to pay the SAED. Both the AED and SAED will terminate when funding levels reach 100 percent.

Historically members have been allowed to purchase service credit at reduced rates. However, legislation passed in the 2006 session required, that future agreements to purchase service credit be sufficient to fund the related actuarial liability.

The department/institution's contributions to PERA and/or the state defined contribution plan for the fiscal years ending June 30, 2008, 2007, and 2006 were $x,xxx, $x,xxx, and $x,xxx, respectively. These contributions met the contribution requirement for each year.

NOTE XX. VOLUNTARY TAX-DEFERRED RETIREMENT PLANS

PERA offers a voluntary 401k plan entirely separate from the defined benefit pension plan. The state offers a 457 deferred compensation plan and certain agencies and institutions of the state offer 403(b) or 401(a) plans.

NOTE XXX. OTHER POSTEMPLOYMENT BENEFITS AND LIFE INSURANCE

Health Care Plan

The PERA Health Care Program began covering benefit recipients and qualified dependents on July 1, 1986. This benefit was developed after legislation in 1985 established the Program and the Health Care Fund; the program was converted to a trust fund in 1999. The plan is a cost-sharing multiple-employer plan under which PERA subsidizes a portion of the monthly premium for health care coverage. The benefits and employer contributions are established in statute and may be amended by the General Assembly. PERA includes the Health Care Trust Fund in its Comprehensive Annual Financial Report, which may be obtained by writing PERA at PO Box 5800, Denver, Colorado 80217, by calling PERA at 1-800-759-PERA (7372), or by visiting http://www.copera.org.

After the PERA subsidy, the benefit recipient pays the balance of the premium through an automatic deduction from the monthly retirement benefit. Monthly premium costs for participants depend on the health care plan selected, the PERA subsidy amount, Medicare eligibility, and the number of persons covered. Effective July 1, 2000, the maximum monthly subsidy is $230 per month for benefit recipients who are under 65 years of age and who are not entitled to Medicare and $115 per month for benefit recipients who are 65 years of age or older or who are under 65 years of age and entitled to Medicare. The maximum subsidy is based on the recipient having 20 years of service credit, and is subject to reduction by 5 percent for each year less than 20 years.

Employees are not required to contribute to the Health Care Trust Fund, which is maintained by employer's contributions as discussed above in Note X B. Beginning July 1, 2004, state agencies/institutions are required to contribute 1.02 percent of gross covered wages to the Health Care Trust Fund. The department/agency/institution contributed $X,XXX, $X,XXX, and $X,XXX as required by statute in Fiscal Years 2007-08, 2006-07, and 2005-06, respectively. In each year the amount contributed was 100 percent of the required contribution.

The Health Care Trust Fund offers two general types of plans: fully-insured plans offered through health care organizations and self-insured plans administered for PERA by third party vendors. As of December 31, 2006, there were 42,433 enrolled participants, including spouses and dependents, from all contributors to the plan. At December 31, 2006, the Health Care Trust Fund had an unfunded actuarial accrued liability of $1.0 billion, a funded ratio of 17.2 percent, and a 37-year amortization period.

Life Insurance Program

During Fiscal Year 2005-06, PERA provided its members access to a group decreasing term life insurance plan offered by UnumProvident in which 41,101 members participated. Active members may join the UnumProvident Plan and continue coverage into retirement. Premiums are collected by monthly payroll deductions or other means. In addition, PERA maintained coverage for 12,790 members under closed group plans underwritten by Anthem Life, Prudential, and New York Life.

Other Programs

Refer to GASB statements No. 43 and No. 45 for financial statement, note disclosure, and required supplementary information that must be presented for postemployment benefits (OPEB) other than the PERA Health Care Trust Fund. The information reported to the OSC on exhibits Y1 through Y4 are the basis for these presentations. Because the content of exhibits Y1 through Y4 dictate the presentation of OPEB information, no suggested OPEB note language is provided.

4.4 Financial Statement Line Item Account Groupings

Selected agencies and all higher education institutions are required to prepare financial statements and Exhibit J as specified in Chapter 3, sections 4.1 and 4.2. The instructions for Exhibit J in Chapter 3, Section 5.15 refer to tables that list balance sheet accounts and operating statement accounts that comprise line items on the statewide financial statements. The tables on the following pages provide that information for the following basic financial statements:

- STATEMENT OF NET ASSETS (Government-wide)
- BALANCE SHEET – GOVERNMENTAL FUNDS
- STATEMENT OF NET ASSETS – PROPRIETARY AND FIDUCIARY FUNDS
- STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
- STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS – PROPRIETARY FUNDS
- STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
- STATEMENT OF CHANGES IN NET ASSETS – FIDUCIARY FUNDS

Agencies that prepare stand-alone financial statements should use the format and account groupings shown in the following tables. Higher Education institutions may present additional detail in their financial statements; generally, that detail should consist of subsets of individual lines found in the following tables. In addition, higher education institutions may present operating expenses in the functional rather than natural object classifications.

As noted in the instructions, Exhibit J should be compiled so that all COFRS trial balance accounts that accumulate to a financial statement line item are grouped together and subtotaled at the financial statement line item level. Throughout the year and at year-end the OSC provides an electronic report (a spreadsheet distributed by e-mail) that lists agency accounts aggregated into financial statement line items. Adjusting, reclassifying, and presentation entries affecting a financial statement line item should also be subtotaled at the line item level.

As shown in the following tables, account 1348 - UNBILLED RECEIVABLES and account 1349 - ALLOWANCE FOR UNBILLED RECEIVABLES roll up into the "Student and Other Receivables" line on the statements. These accounts have been used primarily for management reasons (e.g., complying with an agreement not to bill an earned receivable). However, if management uses these accounts, please be aware that the OSC may require you to submit a postclosing entry. That entry would reclassify the unbilled receivables and the related allowance account so that the nature of the underlying receivable can be properly shown on the state's financial statements.

The cash flow statement prepared under the direct method format is unique in that it requires assigning both balance sheet and operating statement accounts to line items. Some cash flows are unrelated to operating statement activities including:

- Purchase and sale/maturity of investments,
- Acquisition or disposal (at book value) of a fixed asset,
- Debt issuance and payments on principal,
- Lease principal payments,
- Receipts and disbursements of deposits held in custody or similar agency type activity.

Balance sheet accounts reported as cash on the financial statements (10XX, 11XX, 2000, and 2712) are excluded from the cash flow statement table below because they are the cash target that the cash flow statement attempts to identify by reporting the operating statement account balances

as adjusted for balance sheet accounts. Compensated absences operating statement accounts and balance sheet account changes should net to zero. If they do not, the OSC reports the difference as a payment to or for employees. Accounts such as depreciation are included in the table even though they do not result in cash flows. This is done to ensure that the effect on the balance (e.g. fixed assets) where the change in cash is being measured is accurately represented. The depreciation recorded should offset the change in accumulated depreciation resulting in no cash flow reported.

If your agency records transactions in a proprietary fund, you may need to submit Exhibit Q (see Chapter 3, Section 5.25). Higher Education institutions are not required to submit Exhibit Q because they are required to disclose noncash transactions on the cash flow statement exhibit (see Exhibit V in Chapter 3, Section 5.30).

Preparation of the direct method format cash flow statement is adversely affected by accounting shortcuts often used by state agencies. Therefore, agencies should observe the following requirements when entering proprietary fund-type transactions. These requirements do not apply to higher education, which is reporting as a special purpose government engaged solely in business-type activities.

- Agency fund-type accounting should not be done in proprietary funds. If you are holding and disbursing cash for another entity or fund (and therefore making no entries to operating statement accounts), the activity should be accounted for in an agency fund.
- Journal voucher type transactions (account adjustments) should not be done on documents involving cash, such as PVs, CRs, etc.
- When holding cash or disbursements on the balance sheet, for instance in deferred revenue or undistributed charges or receipts, the transaction that eventually distributes the receipt/disbursement should include an impact on cash. This will result in an equal debit and credit to cash with zero net impact on cash, but it will allow the OSC to identify the operating statement account impacted by the deferred cash accounting distribution.

STATEMENT OF NET ASSETS – GOVERNMENT WIDE (Excludes Fiduciary Funds)	
Financial Statement Line Item	Accounts Included
ASSETS:	
CURRENT ASSETS:	
Cash and Pooled Cash	1000 thru 1033, 1035 thru 1099, 11XX, 200X, 2712
Investments	12XX
Taxes Receivable, net	1310 thru 1329
Other Receivables, net	130X, 1330 thru 1344, 1347 thru 1349, 1360 thru 1369, 138X
Due From Other Governments	135X
Internal Balances	137X, 1390 thru 1394, 1396 thru 1399, 172X, 1730, 236X, 239X, 294X, 295X
Due From Component Units	1395
Inventories	14XX
Prepaids, Advances, and Deferred Charges	1500 thru 1539, 1581 thru 159B, PRLN, LDCR
NONCURRENT ASSETS:	
Restricted Cash and Pooled Cash	1034 and Cash and Pooled Cash of Restricted Funds
Restricted Investments	1634 and Investments of Restricted Funds
Restricted Receivables	1345, 1346, and External Receivables of Restricted Funds
Investments	1600 thru 1633, 1635 thru 1699
Other Long-Term Assets	1580, 170X, 171X, 1731 thru 1799, 19XX, 2802, 2812, 2822, YYYY
Depreciable Capital Assets and Infrastructure, net	1801 thru 1814, 1816 thru 1856, 1858, 1859, 1861 thru 1879, 1898, 1899 (1881 thru 1886 and 1888 thru 1896 for agencies other than HAA)
Land and Nondepreciable Infrastructure	1800, 1815, 1857, 1860, 1880, 1887, 1897, (1881 thru 1896 for agency HAA)
LIABILITIES:	
CURRENT:	
Tax Refunds Payable	2150
Accounts Payable and Accrued Liabilities	2100 thru 2149, 2151 thru 2299, 231X, 240X, 2410 thru 2414, 2416 thru 2419, 242X, 243X
TABOR Refund Liability	2415
Due to Other Governments	233X, 234X, 2351 thru 2359
Due to Component Units	2350
Deferred Revenue	25XX
Obligations Under Reverse Repurchase Agreements	2711
Accrued Compensated Absences	2440 thru 2499
Claims and Judgments Payable	230X
Leases Payable	2321, 2620
Notes, Bonds, and COPS Payable	2320, 2322 thru 2329, 2600 thru 2619, 2621 thru 2699
Other Current Liabilities	237X, 238X, 2700 thru 2710, 2713 thru 2799
NONCURRENT:	
Deposits Held in Custody For Others	297X
Accrued Compensated Absences	291X, 292X
Claims and Judgments Payable	287X
Capital Lease Payable	2820
Capital Lease Payable To Component Units	2825
Notes, Bonds, and COPS Payable	2800, 2801, 2803 thru 2811, 2813 thru 2819, 2821, 2823, 2824, 2826 thru 2869
Due to Component Units	2980
Other Long-Term Liabilities	293X, 296X, 2981 thru 2989, 299X

NET ASSETS:	
Invested in Capital Assets, Net of Related Debt	18XX balances less (2321, 2620, 2320, 2322 thru 2329, 2600 thru 2619, 2621 thru 2699, 2800, 2801, 2803, 2804, 2808, 2809, 2814 thru 2829, 2830 thru 2869)
Restricted for Highway Construction and Maintenance	Identified by fund
Restricted for State Education	Identified by fund
Restricted for Unemployment Insurance	Identified by fund
Restricted for Debt Service	3220
Restricted for Emergencies	Specified in Statute (Recorded by the OSC)
Restricted - Permanent Endowment – Expendable	3230
Restricted - Permanent Endowment – NonExpendable	3240
Restricted – Court Awards and Other Purposes	3200 and other balances identified by fund
Unrestricted	Calculated as Residual Net Assets Not Restricted or Invested in Capital Assets

BALANCE SHEET – GOVERNMENTAL FUNDS	
Financial Statement Line Item	Accounts Included
ASSETS:	
Cash and Pooled Cash	1000 thru 1033, 1035 thru 1099, 11XX, 200X, 2712
Taxes Receivable, net	1310 thru 1329
Other Receivables, net	130X, 1330 thru 1344, 1347 thru 1349, 1360 thru 1369, 138X
Intrafund Receivables	1390 thru 1394, 1396 thru 1399, 1730 (Eliminated in postclosing entry after balancing by FCAT)
Due From Other Governments	135X
Due From Other Funds	137X, 172X
Due From Component Units	1395
Inventories	14XX
Prepaids, Advances, and Deferred Charges	1500 thru 1539, 1581 thru 159B, PRLN, LDCR
Restricted Cash and Pooled Cash	1034
Restricted Investments	1634
Restricted Receivables	1345 or 1346
Investments	12XX, 1600 thru 1633, 1635 thru 1699
Other Long-Term Assets	1580, 170X, 171X, 1731 thru 1799, 19XX , 2802, 2812, 2822, or YYYY
Capital Assets Held as Investments	1800 thru 1899, (Permanent funds only)
LIABILITIES:	
Tax Refunds Payable	2150
Accounts Payable and Accrued Liabilities	2100 thru 2149, 2151 thru 2299, 231X, 240X, 2410 thru 2414, 2416 thru 2419, 242X, 243X
TABOR Refund Liability	2415
Due to Other Governments	233X, 234X, 2351 thru 2359
Due to Other Funds	236X, 294X
Intrafund Payables	239X, 295X (Eliminated in postclosing entry after balancing by FCAT)
Due to Component Units	2350
Deferred Revenue	25XX
Obligations Under Reverse Repurchase Agreements	2711
Compensated Absences Payable	2440 thru 2499, 291X, 292X
Claims and Judgments Payable	230X, 287X
Leases Payable	2321, 2620, 2820, 2825
Notes, Bonds, COPs Payable	2320, 2322 thru 2329, 2600 thru 2619, 2621 thru 2699, 2800, 2801, 2803 thru 2811, 2813 thru 2819, 2821, 2823, 2824, 2826 thru 2869
Other Current Liabilities	237X, 238X, 2700 thru 2710, 2713 thru 2799, 293X, 296X, 2981 thru 2989, 299X
Deposits Held in Custody	297X

FUND BALANCE:	
Reserved:	
Encumbrances	Postclosing entry
Noncurrent Assets	Other Long –Term Assets not offset by deferred revenue
Debt Service	Debt Service Fund fund balance
Statutory Purposes	Postclosing entry
Risk Management	Net assets of 11L, 11P, 11W
Emergencies	Postclosing entry
Funds Reported as Restricted	Identified by fund for governmental funds
Unreserved Undesignated, Reported in:	
General Fund, etc	Identified from major fund statements
Unreserved:	
Designated for Unrealized Investment Gains	Postclosing entry

STATEMENT OF NET ASSETS – PROPRIETARY AND FIDUCIARY FUNDS		
Exhibit J Code	Financial Statement Line Item	Accounts Included
ASSETS:		
	CURRENT ASSETS:	
AA	Cash and Pooled Cash	1000 thru 1033, 1035 thru 1099, 11XX, 200X, 2712
AB	Short-Term Investments	12XX
AC	Taxes Receivable, net	1310 thru 1329
AD	Student and Other Receivables, net	130X, 1330 thru 1344, 1347 thru 1349, 1360 thru 1369, 138X
AE	Intrafund Receivables	1390 thru 1394, 1396 thru 1399, 1730 (Eliminated in postclosing entry after balancing by FCAT)
AF	Due From Other Governments	135X
AG	Due From Other Funds	137X
AH	Due From Component Units	1395
AI	Inventories	14XX
AJ	Prepaids, Advances, and Deferred Charges	1500 thru 1539, 1581 thru 159B, PRLN, LDCR
	NONCURRENT ASSETS:	
	Restricted Assets:	
BA	Restricted Cash and Pooled Cash	1034
BB	Restricted Investments	1634
BC	Restricted Receivables	1345, 1346
BD	Investments (By major type for fiduciary funds)	1600 thru 1633, 1635 thru 1699
BE	Due From Other Funds Long-Term	172X
BF	Other Long-Term Assets	1580, 170X, 171X, 1731 thru 1799, 19XX, 2802, 2812, 2822, YYYY
BG	Depreciable Capital Assets and Infrastructure, net	1801 thru 1814, 1816 thru 1856, 1858, 1859, 1861 thru 1879, 1881 thru 1886, 1888 thru 1896, 1898, 1899
BH	Land and Nondepreciable Infrastructure	1800, 1815, 1857, 1860, 1880, 1887, 1897
LIABILITIES:		
	CURRENT LIABILITIES	
CA	Tax Refunds Payable	2150
CB	Accounts Payable and Accrued Liabilities	2100 thru 2149, 2151 thru 2299, 231X, 240X, 2410 thru 2414, 2416 thru 2419, 242X, 243X
CC	TABOR Refund Liability	2415
CD	Due to Other Governments	233X, 234X, 2351 thru 2359
CE	Due to Other Funds	236X
CF	Intrafund Payables	239X, 295X (Eliminated in postclosing entry after balancing by FCAT)
CG	Due to Component Units	2350
CH	Deferred Revenue	25XX
CI	Obligations Under Reverse Repurchase Agreements	2711
CJ	Compensated Absences Payable	2440 thru 2499
CK	Claims and Judgments Payable	230X
CL	Leases Payable	2321, 2620
CM	Notes, Bonds, COP's Payable	2320, 2322 thru 2329, 2600 thru 2619, 2621 thru 2699
CN	Other Current Liabilities	237X, 238X, 2700 thru 2710, 2713 thru 2799

LIABILITIES:		
	NONCURRENT LIABILITIES	
DA	Due to Other Funds	294X
DB	Deposits Held in Custody	297X
DC	Accrued Compensated Absences	291X, 292X
DD	Claims and Judgments Payable	287X
DE	Capital Lease Payable	2820
DF	Capital Lease Payable to Component Unit	2825
DG	Noncapital Debt Payable (presented with Notes, Bonds, COP's Payable)	2805 thru 2807, 2810, 2811, 2813
DH	Notes, Bonds, COP's Payable	2800, 2801, 2803, 2804, 2808, 2809, 2814 thru 2819, 2821, 2823, 2824, 2826 thru 2869
DI	Due to Component Units	2980
DJ	Other Long-Term Liabilities	293X, 296X, 2981 thru 2989, 299X
NET ASSETS:		
	Invested in Capital Assets, Net of Related Debt	18XX balances less (2800, 2801, 2803, 2804, 2808, 2809, 2814 thru 2819, 2820, 2821, 2823 thru 2869)
	Restricted for Unemployment Insurance	Net Assets of Unemployment Insurance Fund
EG	Restricted for Debt Service	3220
EE	Restricted for Emergencies	Postclosing Entry
EH	Restricted - Permanent Endowment – Expendable	3230
EI	Restricted - Permanent Endowment – NonExpendable	3240
EF	Restricted – Other Externally Restricted	3200
	Unrestricted	Calculated as Residual Net Assets Not Restricted or Invested in Capital Assets
	Held in Trust for:	
	Pension/Benefit Plan Participants	Residual Balance By Fund Type
	Individuals, Organizations, and Other Entities	Residual Balance By Fund Type

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES		
Financial Statement Line Item	Type	Accounts Included
REVENUES:		
Taxes:		
Individual & Fiduciary Income	31	2200 thru 2599, 2800 thru 2999
Corporate Income	31	2600 thru 2799
Sales and Use	31	0000 thru 1399
Excise	31	1400 thru 2199
Other Taxes	31	3000 thru 3900, 3904 thru 4199
License, Permits, Fines	31	3901 thru 3903, 4200 thru 4399, 5500 thru 5859, 5862 thru 5899
Charges for Goods and Services	31	4400 thru 5499, 6602
Rents	31	6100 to 6499
Investment Income (Loss)	31	59XX, 60XX
Federal Grants and Contracts	31	7400 thru 7530, 7531 thru 7599, 79XX
Permanent Fund Additions	31	9525
Other Revenues	31	6600, 6601, 6603 thru 6999, 73XX, 7531 thru 7899, 8000 thru 8399, 8800, 8801, 9400 thru 9524, 9526 thru 9999
EXPENDITURES: (See agency grouping by function at the bottom at this table.)		
General Government	22, 24	Agency group 1 and accounts - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999
Business, Community & Consumer Affairs	22, 24	Agency group 2 and accounts - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999
Education	22, 24	Agency group 3 and accounts- 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999
Health & Rehabilitation	22, 24	Agency group 4 and accounts - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999
Justice	22, 24	Agency group 5 and accounts- 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999
Natural Resources	22, 24	Agency group 6 and accounts - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999
Social Assistance	22, 24	Agency group 7 and accounts - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999
Transportation	22, 24	Agency group 8 and accounts- 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999 (plus 231X and 7520 for CDOT Funds 400 and 471 only)
Capital Outlay	22, 24	61XX, 62XX, 63XX, 64XX, 6501 thru 6599, 66XX, 23XX
Intergovernmental Cities	22, 24	511X, 541X, 551X, 561X
Intergovernmental Counties	22, 24	512X, 542X, 552X, 562X
Intergovernmental School Dist.	22, 24	517X, 547X, 555X, 567X
Intergovernmental Special Dist.	22, 24	518X, 548X, 556X, 568X
Intergovernmental Federal	22, 24	543X, 563X
Intergovernmental Other	22, 24	513X, 514X, 515X, 516X, 5190 thru 5409, 544X, 545X, 546X, 5490 thru 5509, 553X, 554X, 557X, 5580 thru 5609, 564X, 565X, 566X, 5690 thru 5769
Debt Service	22, 24	67XX, 68XX for all funds except Fund 450, (0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999 for Fund 450)

OTHER FINANCING SOURCES/USES:		
Operating Transfers-In	31	EXXX
Operating Transfers-Out	22, 24	EXXX
Intrafund Transfers-In	31	AXXX (Balanced with Transfers-out at the fund category level and not shown on the financial statements)
Intrafund Transfers-Out	22, 24	AXXX (Balanced with Transfers-in at the fund category level and not shown on the financial statements)
Face Amount of Bonds/COPs Issued	31	700X, 710X, 7120 thru 7199
Bond/COP Premiums/Discounts	31	701X, 711X
Capital Lease Proceeds	31	72XX
Sale of Capital Assets	31	65XX
Insurance Recoveries	31	5860, 5861
Debt Refunding Proceeds	31	7020 thru 7099
Debt Refunding Payments	22, 24	8000

AGENCY GROUPING BY FUNCTION	
Functional Group	Agencies
General Government	99x, Axx, BWH, EAA, EBA, ECx, Mxx, OAA, OCA, TAA, TBA, Wxx
Business, Community, Consumer Affairs	BAA, EBB, EDX, EEA, EFA, EGA, KAA, NAA, SAA thru SCA, SEA thru SLA, TFA, TGA, Vxx
Education	Dxx, Gxx
Health and Rehabilitation	Fxx, IHH, IHM, IIA thru IJD, ILx, TCA
Justice	Cxx, IKA, Jxx, LAA, RAA, SDA
Natural Resources	Pxx
Social Assistance	EHA, IHA, OBA, UHx
Transportation	Hxx

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS - ALL PROPRIETARY FUND TYPES			
Exhibit J Code	Financial Statement Line Item	Type	Accounts Included
OPERATING REVENUES:			
JA	Unemployment Insurance Tax	31	3800 or 3801
JB	Licenses and Permits	31	4200 thru 4399
JC	Tuition and Fees	31	48XX, 49XX, 5000, 5002 thru 5029, 5031 thru 5049, 5052 thru 5099
JD	Pledged Tuition and Fees	31	5030
JE	Scholarship Allowance – Tuition/Fees	31	5050, 5051
JF	Sales of Goods and Service	31	4400 thru 47XX, 5001, 5100 thru 5449, 5452 thru 5469, 5471 thru 5499
JG	Pledged Sales of Goods and Service	31	5470
JH	Scholarship Allowance – Sales of Goods and Service	31	5450, 5451
JI	Investment Income (Loss)	31	5904, 5905, (5900 thru 5929 and 5931 thru 6099 for fund categories E3, E6)
LD	Pledged Investment Income	31	5930 (CollegeInvest only)
JJ	Rental Income	31	6420, 6421, (6100 thru 6499 for fund categories E7, EZ, and I5)
JK	Gifts and Donations	31	6604
JL	Federal Grants and Contracts	31	7400 thru 7429, 7431 thru 7449, 7451 thru 7529, 7531 thru 7599, 79XX (Funds where federal grants are related to the core purpose of the fund.)
JM	Pledged Federal Grants/Contracts	31	7450
JN	Intergovernmental Revenue	31	7700 thru 7729, 7731 thru 7769, 7771 thru 7799, 8000 thru 8200
JO	Other Revenues	31	7000 thru 7399, 7600 thru 7629, 7631 thru 7699, 7800 thru 7829, 7831 thru 7899, 8201 thru 8309, 830A, 830B, 8312 thru 8329, 8331 thru 8399, 9400 thru 9524, 9526 thru 9999
JP	Pledged Other Revenues	31	8330
EXPENSES:			
KA	Salaries and Fringe Benefits	22, 24	1XXX
KB	Operating and Travel	22, 24	2000 thru 4110, 4112 thru 4129, 414X, 4161 thru 4909, 4911 thru 5109, 5700 thru 6699, 7520, 9XXX
KC	Cost of Goods Sold	22, 24	4910
KD	Depreciation and Amortization	22, 24	413X
KE	Intergovernmental Distributions	22, 24	5110 thru 5554, 5556 thru 5699 (except Lottery)
KF	Debt Service	22, 24	4150, 4151, 6700 thru 7109 (fund categories E3 and E6 only – CollegeInvest and College Assist)
KG	Prizes and Awards	22, 24	4111, 4160

NON-OPERATING REVENUES AND EXPENSES:			
LA	Taxes	31	1000 thru 3799, 3802 thru 4199
LB	Fines and Settlements	31	5500 thru 5859, 5870 thru 5899
LC	Investment Income (Loss)	31	5900 thru 5903, 5906 thru 5929, 5931 thru 6099 (not included in operating revenues)
LD	Pledged Investment Income	31	5930 (All agencies excluding CollegeInvest)
LE	Rental Income	31	6100 thru 6419, 6422 thru 6499 (not included in operating revenues)
LF	Gifts and Donations	31	6600, 6602, 6605 thru 6608, 6618 thru 6999
LG	Intergovernmental Distributions	22, 24	5555, (5110 thru 5699 for Lottery only)
JL	Federal Grants and Contracts	31	7400 thru 7429, 7431 thru 7449, 7451 thru 7529, 7531 thru 7599, 79XX (Funds where federal grants are not related to the core purpose of the fund, such as, internal service funds).
LH	Gain/Loss on Sale or Impairment of Capital Assets	31	65XX, 5860, 5862 to 5869
LL	Insurance Recoveries from Previous Years	31	5861
LI	Debt Service	22, 24	415X, 6700 thru 7109
LJ	Other Expenses	22, 24	8XXX
LK	Other Revenue	31	8310, 8311, (7607 for fund category E1)
CONTRIBUTIONS AND TRANSFERS:			
MA	Capital Contributions	31	6603, 6609 thru 6617, 7430, 7530, 7630, 7730, 7770, 7830, 88XX
MB	Additions to Permanent Endowment	31	6601, 9525
MD	Special and Extraordinary Items	2X or 31	Postclosing entry from exhibit (requires both accounting entry and explanation)
ME	Operating Transfers-In	31	EXXX
MF	Operating Transfers-Out	22, 24	EXXX
MG	Intrafund Transfers-In	31	AXXX
MH	Intrafund Transfers-Out	22, 24	AXXX

STATEMENT OF CASH FLOWS – ALL PROPRIETARY FUND TYPES		
Financial Statement Line Item	Type	Accounts Included
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received From:		
Tuition, Fees, and Student Loans	01	1332, 1335
	31	4801 thru 5059, 5061 thru 5099
Fees for Service	01	1330, 1331, 1333, 1334 (except Lottery), 1336, 1337, 134X, 1351, 1352, 1354, 1583 thru 1589, 1596, 1597, 1599, (1370 for Admin Hearings and State Nursing Homes only), (1362 and 1762 for CollegeInvest Fund 514 only)
	02	2501 for State Fair only
	22, 23, 24	412X
	31	4225 thru 4249, 4251 thru 4299, 4303, 4304, 4311, 4400 thru 4800, 5060, 5100 thru 5214, 54XX
Sales of Products	31	5300 thru 5399
	01	1338 thru 1341, 1350, 1359, 1370 thru 1389, (1334 for Lottery only), (1342 for Prison Canteen only)
	02	(2501 for Lottery only), (250A for Central Services only)
Gifts, Grants and Contracts	31	6602, 6604 thru 6608, 7400 thru 7429, 7450 thru 7529, 7600 thru 7629, 7700 thru 7729, 7750 thru 7769, 7800 thru 7829, 7901 thru 7999
	01	1353, 1355 thru 1358, 1395 thru 1399, (1350 for HE only)
	02	2500, (2333 for College Assist only)
Loan and Note Repayments	01	Credits (with cash offsets) to 1360 thru 1365, 1762 thru 1799, (1342, 1345, 1346 for CollegeInvest Fund 513), (1370 for CollegeInvest), (Exhibit V adjustment provided by HE and CollegeInvest)
	02	2990 for CollegeInvest in Funds 512 and 513
	22	4270 thru 4300
	31	5904 thru 5929, (8330 for CollegeInvest Fund 513 only)
Unemployment Insurance Taxes	31	3800, 3801, and Other Sources for Unemployment Insur. only.
	01	1334 Unemployment Insurance only
	02	2330 Unemployment Insurance only
Income from Property	01	1366 thru 1367, (1342, 1370 for Capitol Complex)
	31	6100 thru 6499
Other Sources	31	0000 thru 4224, 4250, 4300 thru 4302, 4305 thru 4310, 4312 thru 4399, 5215 thru 5299, 5500 thru 5899, 6700 thru 6999, 73XX, 8000 thru 8399, 9400 thru 9999
	01	1310 thru 1329, 1390 thru 1394, 1720 thru 1761, and (1331 Lottery only)
	02	2390 thru 2399, 2501 thru 2599 (except Lottery), 295X
Cash Payments To or For:		
Employees	22, 23, 24	0000 thru 1531, 1610 thru 1631, 1890 thru 1909, 424X, 425X, (1910 for CollegeInvest only)
	01	1502, 1590 thru 1594, LDCR, PRLN
	02	2201 thru 2299, 2400 thru 2409, 293X
Suppliers	22, 23, 24	1532 thru 1609, 1632 thru 1809, 1910 thru 2309, 2510 thru 4104, 414X, 4180 thru 4239, 426X, 4301 thru 5109
	31	(8301 for CollegeInvest Fund 512 only)
	01	1400 thru 1501, 1503 thru 1529, 1598, 159B, 1700 thru 1709, (1336 for CollegeInvest only)

STATEMENT OF CASH FLOWS – ALL PROPRIETARY FUND TYPES		
Financial Statement Line Item	Type	Accounts Included
	02	2001 thru 2149, 2310 thru 2314, 2350 thru 2389, 2410 thru 2414, 270X, 294X, 296X, (2990 for HE only), (2333, 2391 for CollegeInvest), (1342, 1391 for CollegeInvest Funds 512 and 514), (2990 for CollegeInvest in Fund 514)
Sales Commissions & Lottery Prizes	22, 23, 24	416X
	02	2718 thru 2729, (1342, 2333 Lottery only)
Unemployment Benefits	22, 23, 24	5895, and for Unemployment Insurance only – balance normally reported in payments to employees and suppliers.
Scholarships	22	5892, 5896, ABGL
Others for Student Loans, and Loan Losses	22, 23, 24	4270 thru 4300, (Exhibit V adjustment provided by HE and CollegeInvest), (2420, 4105 thru 4119, 4150, 4151, 417X, 5770 thru 5891, 5893, 5894, 5897 thru 6109, 7520, 811X, 8130 thru 9999 for College Assist only)
	01	Debits (with cash offsets) to 1360 thru 1363, 1762 thru 1799, (1342 for CollegeInvest Fund 513), (1370 for CollegeInvest), (Exhibit V adjustment provided by HE and CollegeInvest)
	02	(2990 for CollegeInvest Funds 512 and 513)
Other Governments	22, 23, 24	5110 thru 5554, 5560 thru 5769 (except Lottery)
	02	2330 thru 2349 (except Lottery)
Other	22, 23, 24	4105 thru 4119, 417X, 5770 thru 5891, 5893, 5894, 5897 thru 6109, 7520, 811X, 8130 thru 9999 (except College Assist)
	01	1530 thru 1579
	02	2150 thru 2200, 2300 thru 2309, 2415 thru 2419, 243X, 2710, 2711, 2713 thru 2717, 2740 thru 2799, 2870 thru 2909, 299X
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers-In	31	EXXX
Transfers-Out	22, 23, 24	EXXX
Receipt of Deposits Held in Custody	02	Credits (with cash offsets) to 273X, 2970 thru 2989, (Exhibit V adjustment provided by HE and CollegeInvest)
Release of Deposits Held in Custody	02	Debits (with cash offsets) to 273X, 2970 thru 2989, (Exhibit V adjustment provided by HE and CollegeInvest)
Nonexchange Gifts – Not for Capital Purposes	31	6600, 6601
Intergovernmental Distributions	22, 23, 24	5555 thru 5559, and (5110 thru 5769 Lottery only)
	02	2330 thru 2349 Lottery only
Intrafund Transfers (should net to 0)	31	AXXX
	22, 23, 24	AXXX
Noncapital Debt Proceeds	02	Credits (with cash offsets) to 2323 thru 2329, 261X, 263X, 2807, 281X, 283X, (1711, 2420, 2600, 2805, and 2806 for CollegeInvest Fund 513 only), (Exhibit V adjustment provided by HE and CollegeInvest)
	01	1711 for CollegeInvest Fund 513 only
	22,23,24	(6720 for CollegeInvest Fund 513 only)
Noncapital Debt Service Payments	02	Debits (with cash offsets) to 2323 thru 2329, 261X, 263X, 2807, 281X, 283X, (Exhibit V adjustment

STATEMENT OF CASH FLOWS – ALL PROPRIETARY FUND TYPES		
Financial Statement Line Item	Type	Accounts Included
		provided by HE and CollegeInvest)
	22, 23, 24	415X, 671X, 672X, 8000 thru 8109, 812X for CollegeInvest and College Assist only

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of Capital Assets	01	Debits (with cash offsets) to 1580 thru 1582, 1595, 159A, 18XX, (Exhibit V adjustment provided by HE and CollegeInvest)
	02	2315 thru 2319, 2321, 262X, 2640 thru 2699, 282X, 2840 thru 2869
	22, 23, 24	2310 thru 2509, 4130, 6110 thru 6709
	31	6609 thru 6699, 72XX, 88XX
Capital Contributions	31	EBGD/8800 where cash is transferred (Exhibit V adjustment provided by HE and CollegeInvest)
Capital Gifts, Grants, and Contracts	31	6603, 7430 thru 7449, 7530 thru 7599, 7630 thru 7699, 7730 thru 7749, 7770 thru 7799, 7830 thru 7900
Proceeds from Sale of Capital Assets	01	Credits (with cash offsets) to 1580 thru 1582, 1595, 159A, 18XX, (Exhibit V adjustment provided by HE and CollegeInvest)
	31	65XX
Capital Debt Proceeds	02	Credits (with cash offsets) to 2320, 260X, 2800 thru 2806, 2808, 2809, (Exhibit V adjustment provided by HE and CollegeInvest)
	01	Credits (with cash offsets) 171X
	22	6730 thru 6809
	31	70XX, 71XX
Capital Debt Service Payments	02	Debits (with cash offsets) to 2320, 2322, 242X, 260X, 2800 thru 2806, 2808, 2809, (Exhibit V adjustment provided by HE and CollegeInvest)
	01	Debits (with cash offsets) to 171X
	22, 23, 24	415X, 671X, 672X, 8000 thru 8109, 812X, (except College Assist and CollegeInvest)
Capital Lease Payments	02	Debits (with cash offsets) to 2321, 262X, 282X, (Exhibit V adjustment provided by HE and CollegeInvest)
	22, 23, 24	6810 thru 7109
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest/Dividends on Investments	01	130X
	31	5900 thru 5903, 5930 thru 5999, (5904 for CollegeInvest Fund 514 only)
Proceeds from Sale/Maturities of Investments	01	Credits (with cash offsets) to 12XX, 16XX, 60XX, (Exhibit V adjustment provided by HE and CollegeInvest)
	31	60XX (Except 6050)
Purchase of Investments	01	Debits (with cash offsets) to 12XX, 16XX, 60XX, (Exhibit V adjustment provided by HE and CollegeInvest)
Increase (Decrease) from Unrealized Gain (Loss) on Investments Underlying Pooled Cash	31	6050

The line item account groupings for the STATEMENT OF FIDUCIARY NET ASSETS are shown with the STATEMENT OF NET ASSETS – PROPRIETARY FUNDS because the groupings are similar except for investments and the net asset section. The investment and net assets groupings have been included on the proprietary line item schedule.

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS		
Financial Statement Line Item	Type	Accounts Included
ADDITIONS:		
Additions By Participants	31	9525 (except fund category Z1)
Member Contributions	31	5100, 5102, 5105 thru 5109, 5111, 9531
Employer Contributions	31	5110, 9532
Investment Income (Loss)	31	5900 thru 6099
Employee Deferral Fees	31	5101, 5103, 5104
Unclaimed Property Receipts	31	9525 (for fund category Z1 only)
Other Additions	31	0000 thru 5099, 5112 thru 5899, 6100 thru 8399, 9400 thru 9530, 9533 thru 9999
Transfers-In	31	EXXX
DEDUCTIONS:		
Distributions to Participants	22, 24	9120
Benefits and Withdrawals	22, 24	9130
Health Insurance Premiums Paid	22, 24	4255
Other Benefit Plan Expenses	22, 24	4256
Pmts in Accord w/ Trust Agreements	22, 24	All nontransfer object codes for fund categories Z1, Z2, ZZ
Administrative Expense	22, 24	All objects for agencies AQE only (except objects EXXX, AXXX, and 9120)
Other	22, 24	0000 thru 4254, 4257 thru 7109, 7900 thru 9119, 9121 thru 9129, 9131 thru 9999
Transfers-Out	22, 24	EXXX

4.5 Discretely Presented Component Units Required by GASB Statement No. 39

The state implemented GASB Statement No. 39 during FY03-04. This standard requires foundations or other entities that meet certain requirements to be discretely presented as component units in the state's financial statements. The State Controller adopted a policy that foundations with assets or revenues in excess of $75 million will be discretely presented as component units in the state's financial statements. This threshold was based on a survey of state agencies, which has shown that currently this requirement applies only to higher education institution foundations. However, any state agency that has a relationship with an entity that meets the requirements of GASB Statement No. 39 and exceeds the $75 million threshold must comply with the requirements of this section.

In order to include these foundations as discretely presented component units (DPCUs), the Office of the State Controller needs the audited financial statements of the foundation. The state agency to which the DPCU is related must provide the audited foundation financial statements at the earliest date they are available, but not later than October 27. Because most of the DPCUs have the same fiscal year-end as the state, the OSC will present the DPCUs financial information from the prior fiscal year in the Basic Financial Statements required by Colorado Revised Statutes at September 20. The OSC will update the DPCUs financial information for the Comprehensive Annual Financial Report using the current year audited financial statements of the DPCUs.

The State Controller requires state agencies and institutions to prepare financial statements using Generally Accepted Accounting Principles (GAAP) similarly to how those standards apply to the state as a whole. Consistent with that requirement, the State Controller requires state agencies related to DPCUs of the state to include those entities as DPCUs in the agency's audited financial statements.

If you have a receivable or payable with a foundation that meets the reporting requirements for a DPCU, please ensure that the receivable is recorded on COFRS in balance sheet account 1395-Receivable from Component Units and the payable is recorded in balance sheet account 2350-Payable to Component Units, 2825-Capital Lease Payable to Component Units, or 2980-Long Term Payable to Component Units.

CHAPTER 3: SECTION 5

SUPPLEMENTAL INFORMATION FOR STATEWIDE REPORTING

KEY DATES

August 1	Intra/Interfund Receivable/Payable Confirmation Form due to the OSC.
August 13	Agency Exhibit Listing and applicable exhibits A1, A2, B, C, D1, D2, E1, E2, F1, F2, G, L, M, N1, N2, N3, O, P, Q, R, S, T, U1, U2, V, W1, W2, Y1, Y2, Y3, and Y4 are due to the OSC.
August 29	Exhibits I and J are due to the OSC.
September 15	Exhibit K due to the OSC.

The following additional information, which cannot be obtained from COFRS, is needed for statewide reporting purposes. Exhibits must be based on COFRS data as of the Period 13 close as provided to you on the Exhibit Reconciling Balances Report. If postclosing adjusting entries are approved by your field accounting specialist and/or R&A after Period 13, and before the exhibit due date, they should be incorporated into your exhibit data. Please do not aggregate agencies on the exhibits except on exhibits I and J if appropriate.

You are not required to complete an exhibit for an agency if it is not applicable. Instead you must show which exhibits are applicable on the Agency Exhibit Listing form discussed in Section 5.1 of this chapter.

You may submit the Agency Exhibit Listing and all applicable exhibits (except Exhibit I and Exhibit R) in electronic format if you wish. An Excel template is available through e-mail from R&A (R&A@state.co.us - please note that this is a *central* e-mail for R&A). Submit all exhibits directly to R&A through the central e-mail (R&A@state.co.us), even if you have dealt with a specific staff member in the prior year(s). R&A will provide copies or originals to the field accounting specialists as appropriate. Note the "Date Prepared" line on each exhibit. We will refer to this date to ensure that we are using the latest version of each agency's exhibits in preparing the state's financial statements. Please be sure to include your e-mail address on each exhibit submitted.

The following file naming convention should be used in submitting electronic format exhibits through e-mail. The file name should indicate the agency/agencies included, whether the file contains original or revised exhibits, and the file format type in the following structure:

XXX_YYYZ.WWW

- The XXX represents the COFRS agency indicator. Replace the Xs to the level for which you are reporting. For example, replace the first X with your department letter if you are reporting for your entire department. Replace the first and second X if you are reporting for the agency class or at the board level. Replace all three Xs with your agency code if you are reporting for a single agency.
- The YYY represents the indicator for whether the file is the original submission or a revision. If you are making your original submission, replace the YYY with ORG. If the file is to revise exhibits already submitted, replace the YYY with REV.
- The Z represents the revision version number and is needed to ensure we do not overwrite previous revisions.
- The WWW represents the file type indicator and should be XLS. Your software will supply this indicator when you save the file as an Excel file.

5.1 Agency Exhibit Listing

The completed Agency Exhibit Listing form is your representation of which exhibits were applicable, and it shows the date on which you submitted the applicable exhibits.

The form provides a space at the top to enter the agency code for each active COFRS agency for which you are responsible. For this purpose, active COFRS agencies are agencies having general ledger activity, outstanding or defeased debt, federal assistance, or outstanding lease agreements. In the columns under the agency code, for each exhibit listed enter either 'None' or the date you submitted the exhibit. You will enter 'None' only if the conditions requiring the exhibit did not exist at your agency. If you are not submitting your exhibits I, J, or K with your other exhibits because they have later due dates, you should leave the related cell blank. R&A will record the date it receives your exhibits I, J, and K.

You may use multiple copies of the Agency Exhibit Listing form if you are responsible for more than four agencies. You should not revise the form if you submit revised exhibits; R&A will record the revision date on your original exhibit listing.

It is difficult to identify the changes made if an agency submits a full set of exhibits when it makes a revision. **Therefore, if you submit an exhibit revision, include only the exhibits that have changed.** This can be done by deleting all unchanged exhibits from the Agency Exhibit Listing tab or by copying only the changed exhibit to a new workbook for submission. Please explain the changes you have made to the exhibits in your revision e-mail or other communication.

AGENCY EXHIBIT LISTING
For the Fiscal Year Ending June 30, 2008

	Agency			
A1-Changes in TABOR Revenue or Base Fiscal Year Spending				
A2-Changes in TABOR District or Enterprise Status				
B-Risk Financing and Related Insurance Issues				
C-Schedule of Changes in Long-Term Liabilities				
D1-Governmental & ISF Debt Service Requirements to Maturity				
D2-BTA Debt Service Requirements to Maturity				
E1-Schedule of Revenue Bond Coverage				
E2-Schedule of Sales of Future Revenue Streams				
F1-Schedule of Capital Leases				
F2-Schedule of Operating Leases				
G-Advanced Debt Refunding and Defeasance				
H-Proposed Financial Statement Post-Closing Entry				
I-Letter of Certification of Financial Systems				
J-Financial Statement Reconciliation Format				
K-Schedule of Federal Assistance				
L-Summary of Material Contingent Liabilities				
M-Custodial Risk of Cash Deposits				
N1-Fair Value of Investments				
N2-Credit Quality of Debt Securities				
N3-Interest Rate and Other Risk Disclosures				
O-Summary of Related Party Disclosures				
P-Major Estimates				
Q-Proprietary Fund Noncash Transactions (nonhigher ed only)				
R-Petty Cash Delegation Certification/Application				
S-Changes in Short-Term Financing				
T-Segment Reporting				
U1-Other Accounting Disclosures				
U2-Other Accounting Disclosures				
V-Higher Ed Cash Flow Statement - Supplemental Information				
W1-Changes in Capital Assets - Govt'l and Internal Service Funds				
W2-Changes in Capital Assets - Enterprise Funds				
Y1-OPEB - Disclosures for Financial Statement and RSI Notes				
Y2-OPEB - Plan Financial Statements and RSI Schedules				
Y3-OPEB - Disclosures for Financial Statement Notes, RSI and RSI Notes				
Y4-OPEB - Required Supplementary Information				

Instructions:
1. Enter your three character agency indicator at the top of a column.
2. For each of the exhibits listed enter either:
   "**NONE**" if the conditions requiring the exhibit did not exist at your agency.
   "XX/YY" if you are submitting an exhibit; replace the XX with the month and the YY with the day the exhibit is being submitted to the State Controller's Office.
   " " leave the cell blank if an exhibit will be submitted later because it has a later due date.
3. Complete one column for each active COFRS agency; use multiple copies of this form if needed.
4. Submit this form as a cover to your package of exhibits.

Prepared By: _____ Department Name: _____
Phone Number: _____ Date Prepared: _____
Email Address: _____

SAMPLE

5.2 Exhibit A1 - Changes in TABOR Revenue and Base Fiscal Year Spending

A change in fiscal year spending (nonexempt revenues) is either an increase or decrease to nonexempt revenues with a matching offset to exempt revenues or a balance sheet account. Such a change may affect prior year refunds, the base fiscal years (used to compute current limits), and the revenues of the fiscal year just completed. A change could be due to resolution of audit findings or misclassifications of revenues. Show on the Exhibit A1 the balanced journal entry that would have been made to correctly state the TABOR revenues of the base year and additional years shown on the exhibit.

Based on the statute of limitations for receiving a state refund, the OSC's policy is to correct errors relating to each of the prior four fiscal years that affect TABOR refunds and/or the current year TABOR limit. Any newly identified error that affects nonexempt revenue, exceeds the $200,000 Exhibit H threshold, and occurred within the previous four fiscal years (not including the current year for which the TABOR report is being prepared) should be reported on the Exhibit A1. If you identify a material error that applies to years prior to those listed on Exhibit A1 please contact Trevor Borgonah, (303-866-3468 or trevor.borgonah@state.co.us) in R&A. Corresponding changes to the current year (FY07-08) are done on an Exhibit H unless they have already been posted on COFRS. The same $200,000 materiality threshold applies to Exhibit A1 as applies to Exhibit H.

The OSC will determine which, if any, of the four fiscal years reported on the Exhibit A1 affect the TABOR base calculation. Each year's TABOR spending limit is the lesser of the adjusted prior year limit or the adjusted prior year fiscal year spending (nonexempt revenue).

EXHIBIT A1
CHANGES IN TABOR REVENUES AND BASE FISCAL YEAR SPENDING
FOR THE FISCAL YEAR ENDING JUNE 30, 2008
BASE FISCAL YEAR IS FY2006-07

Fiscal Year	Agency	Fund	Revenue Source Code	Debit	Credit
2003-04					
2004-05					
2005-06					
2006-07					

Note: Fiscal Year Spending is the same as nonexempt revenue.

Explanation:

SAMPLE

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

5.3 Exhibit A2 - Notification of Changes in the TABOR District or Enterprise Status

The purpose of this exhibit is to provide the OSC with the information necessary to ensure that the comparison of TABOR revenues between fiscal years is legitimate. The Exhibit A2 has four sections.

Section A – Increases in TABOR Limit

Use Section A to report the current year nonexempt revenue of an entity or activity that is new to the state's TABOR district (this does not include miscoding that should be reported on Exhibit A1). Also, use it to report the nonexempt revenues of an activity that was previously a qualified TABOR enterprise but has lost that qualification in the current year. Such a disqualification may occur because of legislation, because the activity received state support exceeding the allowable ten percent, or for other reasons. The OSC will use the amount you report in this section to increase the TABOR limit so that there is no TABOR impact in the year the disqualification occurs or a new activity becomes part of the state's TABOR district. Exempt revenues should not be included in the amount reported in this section. You should show changes to current year (FY07-08) revenues on an Exhibit H unless you have already made the change on COFRS. Please indicate by a check mark whether FY07-08 is correct on COFRS or you have submitted an Exhibit H.

Section B – Decreases in TABOR Limit

Use Section B to report the prior-year nonexempt revenues of a newly qualified or requalified enterprise. Such a qualification may occur because of legislation, because the activity received state support of less than ten percent, or for other reasons. When an activity qualifies as a TABOR enterprise, its prior year revenues should not be counted in the limit. To ensure comparability between years, the OSC must know the amount of the prior year nonexempt revenue of the activity in order to appropriately reduce the TABOR base.

Section C – Prior Year Expense/Expenditures That Crossed the District Boundary

If your activity became a qualified enterprise in FY07-08, use Section C to report the prior-year payments that your agency made to other state agencies that were not TABOR enterprises in FY06-07 and were therefore within the state's TABOR district. Under your agency's newly qualified TABOR enterprise status, all FY07-08 payments to state agencies that are not TABOR enterprises are considered district boundary crossing (original source revenue of the district that must be counted as nonexempt). The OSC will use the amounts reported in Section C to increase the base so that it will be comparable to the district boundary crossing payments in FY07-08.

Section D – Fund Balance

Use Section D to report the current year beginning fund balance of an activity that is new to the TABOR district or of a newly qualified or disqualified enterprise. This information is needed because the TABOR Schedule of Required Computations shows the changes in district fund balance to identify the revenues received but not expended. Provide the current year beginning fund balance (i.e., net assets) of the activity. If the assets exceed liabilities show the amount in brackets; if the liabilities exceed assets show the balance without brackets. The same $200,000 materiality applies to Exhibit A2 as applies to Exhibit H.

EXHIBIT A2

NOTIFICATION OF CHANGES IN THE TABOR DISTRICT OR ENTERPRISE STATUS
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

Section A

Current Year Nonexempt Revenue of the New Entity or Decertified Enterprise

Agency	Fund	Revenue Source Code	Amount

Where are these changes reflected for FY2007-08? COFRS _____ Exhibit H _____

Section B

Prior Year Nonexempt Revenue of the Newly Certified or Recertified Enterprise

Agency	Fund	Revenue Source Code	Amount

Section C

Prior Year Expense/Expenditures That Crossed the District Boundary

Agency	Fund	Expense/Expend Object Code	Amount

Section D

Current Year Beginning Fund Balance of the New Entity or Certified/Decertified Enterprise

Agency	Fund	Balance

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.4 Exhibit B - Reporting for Risk Financing and Related Insurance Issues

This exhibit reports the detail of agencies' arrangements for insuring against risks. It is required for State Risk Management and any agencies that self-insure their risks other than through State Risk Management.

At the top of the form, enter a summary of the transactions that affected your risk management liability. The remainder of the form is descriptive in nature, and the sections are self-explanatory.

Accounting literature references for this exhibit include GASB Statement No. 10, GASB Interpretation No. 4, and GASB Implementation Guide for Statement No. 10.

EXHIBIT B

REPORTING FOR RISK FINANCING AND RELATED INSURANCE ISSUES
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

Beginning Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at June 30

Directions: This form is required for any agency that self-insures its risks. Do not include any risks assigned to State Risk Management, unless you are completing this form as State Risk Management. Also include the following:

(a) A description of the risks of loss to which you are exposed and the way in which those risks are handled (for example the purchase of insurance, participation in a risk pool, etc.).

(b) A description of any significant reductions in insurance coverage from coverage in the prior year. Also indicate whether the amount of settlements exceeded insurance coverage for each of the past three fiscal years.

(c) If you are in a risk pool, a description of the nature of the participation including yours, and the pool's, rights and responsibilities. If you are not in a risk pool explain the basis for estimating your liabilities, the carrying amount of liabilities for unpaid claims that are discounted and the range of discount rates, the aggregate outstanding amount of claims liabilities for which annuity contracts have been purchased in the claimants' names and the related liabilities that have been removed from the books.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.5 Exhibit C - Schedule of Changes in Long-Term Liabilities

This exhibit reports the gross increases and decreases in long-term liabilities matching the level of detail shown in the notes to the state's financial statements. The exhibit is divided into the following seven sections that parallel the disclosure in the financial statement notes:

- Long-Term Deposits Held in Custody (Account 2970) - Show additional deposits received during the year as an increase and deposits released as a decrease.
- Claims and Judgments Payable (Account 2870) - Show increases in actual and estimated claims as well as increases in judgments payable as an increase. Show payments of claims, estimated claims reductions, and judgment payments as a decrease. This information will duplicate the amounts shown on Exhibit B if your agency has only risk financing activity in account 2870. Since judgments are not included on Exhibit B, the claims information must be included on both exhibits.
- Capital Lease Payable (Accounts 2820 and 2825) Show new lease liabilities incurred as an increase and payments on lease principal as a decrease. Note that the Exhibit C information for leases is not the same as that reported on Exhibit F1, but it is required to show the gross changes in capital lease liability.
- Bonds (Accounts 2800, 2801, 2803, 2805, 2806, 2807, and 2816) - Show bonds issued as an increase and payments on principal as a decrease. Show premium/discount and gain/loss on refunding in separate lines. Original recording of premium/discount or gain/loss on refunding should be shown in the increase column, and amortization of these balances should be shown in the decrease column. Use the sign convention discussed below.
- Certificates of Participation (Accounts 2808, 2809, 2813, 2814, and 2815) - Show COPs issued and original premium/discount as increases and payments on principal and amortization of premium/discount as decreases.
- Notes, Anticipation Warrants, and Mortgages (Accounts 2810, 2811, 2830 and 2840) - Report your noncurrent notes (and any related premium/discount), anticipation warrants, and mortgages.
- Other Long-Term Liabilities (Accounts 2960 and 2990) - Show the gross increases and decreases in these liability accounts in the respective columns.

In each of the categories, both the current and prior year account balances must agree with the COFRS balances, adjusted for postclosing entries. The current and prior year balances were provided to you on the Exhibit Reconciling Balance Report after the close of Period 13. All amounts should be entered with the accounting normal-balance signs, that is, credit balances are entered as negative numbers and debit balances are entered as positive numbers. Compensated absences liabilities are also included in the financial statement notes; however, the OSC will estimate the gross increase and decrease in this liability based on the payouts recorded in object codes 114X and 124X.

For all liabilities reported on this exhibit, reclassifications from long-term to current should be included in the column titled "Decreases." If you are reclassifying activity between funds, or reclassifying activity between account 2800 and 2805 (or 2808 and 2813), the debit and credit should both be included in the column titled "Decreases." If you reclassify principal balances from long-term to current liability accounts and a payment is made against the current liability, only the reclass from long-term to current should be shown as a decrease in the long-term lease liability. The payment is a reduction of the current liability, which is not reported on this exhibit.

The nature of amounts reported in Other Long-Term Liabilities should be described at the bottom of the exhibit. The description should be adequate to explain the nature of the liability to an uninformed user of the financial statements.

EXHIBIT C

SCHEDULE OF CHANGES IN LONG-TERM LIABILITIES
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

COFRS		6/30/2007	Changes		6/30/2008
Fund	**Account**	(Balance)	(Increase)	Decrease	(Balance)
Deposits Held in Custody (2970)					
Claims and Judgments (2870)					
Capital Lease Payable (2820, 2825)					
Bonds Payable (2800, 2801, 2803, 2805, 2806, 2807)					
Certificates of Participation (2808, 2809, 2813, 2814, 2815)					
Notes, Anticipation Warrants, Mortgages (2810, 2811, 2830, 2840)					
Other Long-Term Liabilities (2960 and 2990)					
Totals					

Describe the nature of Other Long-Term Liabilities listed above:

Note: Liabilities reported on the state's financial statements that are not current should be included on this exhibit. Therefore, it includes the COFRS accounts noted parenthetically above. Do not include Compensated Absence liabilities.

The beginning and ending balance must equal the balances from the Exhibit Reconciling Balances report plus any Exhibits H posted. If the ending balance does not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.6 Exhibit D1 - Governmental and Internal Service Fund - Debt Service Requirements to Maturity

GASB Statement No. 38 requires disclosure of both principal and interest payments individually by year for the first five years and in five-year increments throughout the term of the debt. The Exhibit D1 reports the debt service requirements for the liabilities reported in the governmental activities column of the Statement of Net Assets.

Enter the amount to be paid in each fiscal year by your governmental and internal service fund types. Do not include amounts to be paid by enterprise funds or fiduciary funds on the Exhibit D1. Unamortized premiums, discounts, refunding gains, and refunding losses (COFRS balance sheet accounts 2801, 2803, 2806, 2807, 2809, 2811, and 2814) should not be allocated to the individual periods on the exhibit, but should be shown in aggregate at the bottom of the exhibit in the line titled "Unamortized Balances". Please note that if the Unamortized Balance is a debit balance, it should be shown as a negative number on the exhibit. These amounts should only be entered in the principal columns. The subtotals for the four types of liabilities shown on the exhibit in the principal columns must equal the balances in COFRS accounts 2800, 2805, 2808, 2810, 2813, 2815, 2816 2830 and 2840, plus current liabilities in accounts 2320, 2323, 2600, 2608, 2610, 2630, and 2640 (as adjusted for postclosing entries). If they do not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount. The amounts classified as current (accounts 23XX and 26XX) must equal the amount shown on this exhibit as payable in FY08-09. If they do not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount. The Totals on Exhibit D1 will not agree to Exhibit C by the amount classified as current.

Please be aware that the amount of amortization of premium/discount and gain/loss on refunding for the following year (FY08-09) should not be reclassified as a current liability in FY07-08.

A new section has been added to the Exhibit D1 for FY07-08 titled Total Amount of the Original Obligation for Each Type of Debt. This information will be disclosed to provide a frame of reference for the financial statement reader so that they can determine the state's progress in paying down its borrowing obligations. Report the amount of the original obligation including any applicable premium or discount. This information should be available from the original offering statements, the original note, or the deed of trust.

Note that lease liability accounts are not included on this exhibit.

EXHIBIT D1

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
GOVERNMENTAL AND INTERNAL SERVICES FUNDS
AT JUNE 30, 2008

	Type of Debt							
	Revenue Bonds		Notes, Warrants Payable		Mortgages Payable		Cert.of Participation	
Year Ending	(2320, 2600, 2800, 2805, 2816)		(2323, 2610, 2630, 2810, 2830)		(2640, 2840)		(2608, 2808, 2813, 2815)	
June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009								
2010								
2011								
2012								
2013								
2014 to 2018								
2019 to 2023								
2024 to 2028								
2029 to 2033								
2034 to 2038								
2039 to 2043								
2044 to 2048								
2049 to 2053								
2054 to 2058								
2059 to 2063								
Add 5 yr grps as needed								
Subtotals								
Unamortized Balances (2801, 2803, 2806, 2807, 2809, 2811, 2814)								
Totals								
Total Amount of the Original Obligation for Each Type of Debt								

The principal subtotal for each debt type and the related unamortized balance must equal the COFRS Period 13 ending balance from the Exhibit Reconciling Balances Report plus any Exhibits H posted. In addition, the 2008 balances for each debt type must equal the balances in the current portion accounts (2320, 2323, 2600, 2608, 2610, 2630, 2640). If any of the balances do not match, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.7 Exhibit D2 - Business-Type Activities - Debt Service Requirements to Maturity

GASB Statement No. 38 requires disclosure of both principal and interest payments individually by year for the first five years and in five-year increments throughout the term of the debt. The Exhibit D2 reports the debt service requirements for the liabilities reported in the business-type activities column of the Statement of Net Assets.

Enter the amount to be paid in each fiscal year by your enterprise fund types. Do not include amounts to be paid by governmental fund types, internal service funds, or fiduciary fund types on the Exhibit D2. Unamortized premiums, discounts, refunding gains, and refunding losses (COFRS balance sheet accounts 2801, 2803, 2806, 2807, 2809, 2811, and 2814) should not be allocated to the individual periods on the exhibit, but should be shown in aggregate at the bottom of the exhibit in the line titled "Unamortized Balances". Please note that if the Unamortized Balance is a debit balance, it should be shown as a negative number on the exhibit. These amounts should only be entered in the principal columns. The subtotals for the four types of liabilities shown on the exhibit in the principal columns must equal the balances in COFRS accounts 2800, 2805, 2808, 2810, 2813, 2815, 2816, 2830 and 2840, plus current liabilities in accounts 2320, 2323, 2600, 2608, 2610, 2630, and 2640 (as adjusted for postclosing entries). If they do not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount. The amounts classified as current (accounts 23XX and 26XX) must equal the amount shown on this exhibit as payable in FY07-08. If they do not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount. The Totals on Exhibit D2 will not agree to Exhibit C by the amount classified as current.

Please be aware that the amount of amortization of premium/discount and gain/loss on refunding for the following year (FY08-09) should not be reclassified as a current liability in FY07-08.

A new section has been added to the Exhibit D2 for FY07-08 titled Total Amount of the Original Obligation for Each Type of Debt. This information will be disclosed to provide a frame of reference for the financial statement reader so that they can determine the state's progress in paying down its borrowing obligations. Report the amount of the original obligation including any applicable premium or discount. This information should be available from the original offering statements, the original note, or the deed of trust.

Note that lease liability accounts are not included on this exhibit.

EXHIBIT D2

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
BUSINESS TYPE ACTIVITIES - ENTERPRISE FUNDS
AT JUNE 30, 2008

	Type of Debt							
	Revenue Bonds		Notes Payable		Mortgages Payable		Cert.of Participation	
Year Ending	(2320, 2600, 2800, 2805, 2816)		(2323, 2610, 2630, 2810, 2830)		(2640, 2840)		(2608, 2808, 2813, 2815)	
June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009								
2010								
2011								
2012								
2013								
2014 to 2018								
2019 to 2023								
2024 to 2028								
2029 to 2033								
2034 to 2038								
2039 to 2043								
2044 to 2048								
2049 to 2053								
2054 to 2058								
2059 to 2063								
Add 5 yr grps as needed								
Subtotals								
Unamortized Balances (2801, 2803, 2806, 2807, 2809, 2811, 2814)								
Totals								
Total Amount of the Original Obligation for Each Type of Debt								

The principal subtotal for each debt type and the related unamortized balance must equal the COFRS Period 13 ending balance from the Exhibit Reconciling Balances Report plus any Exhibits H posted. In addition, the 2008 balances for each debt type must equal the balances in the current portion accounts (2320, 2323, 2600, 2608, 2610, 2630, 2640). If any of the balances do not match, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.8 Exhibit E1 - Schedule of Revenue Bond Coverage

Use this exhibit to report information about any revenues at your agency which are pledged to meet debt service requirements. Beginning in FY07-08, GASB Statement No. 48 requires additional disclosures be presented in the state's financial statements.

Section A – Pledged Gross Revenue and Related Debt Service Requirements

Complete this section to report the extent to which pledged revenues exceeded direct operating expenses and were available to meet debt service needs. Report the gross revenue pledged to service your revenue-bond debt and the direct operating expense related to those revenues. Calculate the available net revenue as the difference between pledged gross revenue and direct operating expense. Enter the debt service principal and interest related to the revenue bonds, and calculate the total debt service as the sum of the principal plus interest. You may aggregate all of your pledged revenue information on one exhibit, but you must report each pledge commitment on separate lines of Section A (i.e., Pledge 1, Pledge 2, etc.). The revenue amount shown on the exhibit should be your agency or institution's pledged revenues, and should equal the amount of revenues recorded or reclassified into the pledged revenue accounts (5030, 5470, 5930, 7450, and 8330) on COFRS and on the state's financial statements.

Section B – Pledged Revenue Detail

Complete this section to provide additional detail about the entire revenue stream related to the pledged revenues reported in Section A. For each pledge commitment (i.e., Pledge 1, Pledge 2, etc.), list the pledged revenue source code(s), (e.g., 5030, 5470, 5930, 7450, and 8330) and the remaining balance of the pledged revenue commitment. In addition, you will need to calculate the pledged revenue as a percentage of the total revenue stream. Also, please provide the inception date and end date of the pledged revenue commitment.

Section C – Description of the Nature and Purpose for the Debt Secured by the Pledged Revenue

For each pledge commitment, please describe the nature and purpose of the debt secured by the pledged revenue.

EXHIBIT E1
SCHEDULE OF REVENUE BOND COVERAGE
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

Section A - Pledged Gross Revenue and Related Debt Service Requirements

	Pledged Gross Revenue (1)	Direct Operating Expense (2)	Available Net Revenue (3)=(1)-(2)	Debt Service Requirement Principal (4)	Interest (5)	Total (6)=(4)+(5)
Pledge 1:						
Totals						

Section B - Pledged Revenue Detail

	Pledged Revenue RSRC (5030, 5470, 5930, 7450, 8330)	Remaining Balance of Pledged Revenue Commitment	Pledged Revenue as a Percentage of the Total Revenue Stream	Pledge Inception Date MM/YY	Pledge Ending Date MM/YY
Pledge 1:					

Section C - Description Of The Nature and Purpose For The Debt Secured By The Pledged Revenue

Pledge 1:

Note: Multiple bond commitments may be aggregated. Pledged revenues reported above should agree with the COFRS balances reported in accounts 5030, 5470, 5930, 7450, and 8330.

The pledged revenue balance should equal the COFRS Period 13 ending balance from the Exhibit Reconciling Balances Report plus any Exhibits H posted. If it does not, you may need to submit an Exhibit H even if the amount is less than the Exhibit H threshold amount.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.9 Exhibit E2 - Sale of Future Revenue Streams

Beginning in FY07-08, GASB Statement No. 48 requires disclosures be presented in the state's financial statements related to the sale of future revenue streams. (See GASB Statement No. 48, paragraph 8 to determine whether proceeds received in exchange for future cash flows meet the definition of a sale at your agency.)

Use this exhibit to provide information related to any futures revenue streams sold by your agency. This exhibit should be completed in the year of sale.

Section A – Sale of Future Revenues

Complete this section to provide detailed amounts related to the sale of future revenues.

- **Sale Proceeds** – Report the amount received from the sale of the future revenue stream.
- **Present Value of Future Revenues Sold** - Report the amount of the future revenue sold, discounted to present value.
- **Period To Which The Sale Applies** – Report the time period that future revenues would have been earned.
- **Total Amount of Future Revenues Sold** – Report the gross amount of future revenue that has been sold.
- **Sold Revenue as a Percentage of the Total Revenue Stream** – Calculate the future revenue sold as a percentage of the total future revenue stream during the period that the sale applies.

Section B – Significant Assumptions Used In Determining the Approximate Amount of Future Revenue

Describe the specific revenues that were sold and the assumptions used in estimating the amount of future revenues, (i.e., how was the future revenue stream identified including forecasting methods, growth rates used, etc.)

Section C – Significant Assumptions Used In Determining the Present Value of Future Revenue

Describe the assumptions used in determining the present value of future revenues sold, (e.g., discount rate(s) used in calculating the present value and the time period(s) used in the calculation).

EXHIBIT E2

SCHEDULE OF SALES OF FUTURE REVENUE STREAMS
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

Section A - Sale of Future Revenues

	Sale Proceeds $	Present Value of Future Revenues Sold $	Period to Which the Sale Applies MM/YY MM/YY	Total Amount of Future Revenue Sold $	Sold Revenue as a Percentage of Total Revenue Stream %
Totals					

Section B - Description of the Specific Revenues Sold and Significant Assumptions Used In Determining the Approximate Amount of Future Revenue

Section C - Significant Assumptions Used In Determing the Present Value of Future Revenue

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.10 Exhibit F1 - Schedule of Capital Leases

Use this exhibit to report information on capital assets acquired under lease financing.

At the top of the form, enter the gross amount of capital assets under lease at fiscal year-end by asset type. This should include only assets that remain under lease, and it should be the balances originally recorded in the COFRS 18XX accounts at acquisition without regard to depreciation. Assets financed by Certificates of Participation should not be included in these amounts. Combine the land and improvements to land accounts (1800, 1810, and 1815) under the category Land. Combine the buildings, leasehold improvements, and construction-in-progress accounts (1820, 1830, and 1860) under the heading Buildings. Combine the equipment, library books and holdings, and other capital assets accounts (1840, 1841, 1842, 1843, 1850, 1855, 1857, and 1870) under the heading Equipment and Other. This information is presented in the CAFR as a frame of reference to show the state's progress in paying for its leased assets.

In completing the section on future minimum lease payments, apply the criteria in FASB Statement 13 to differentiate between capital and operating leases. Report operating leases on Exhibit F2. For your capital leases enter the total payments per your lease payment schedule by fiscal year. Enter the portion of the payment that is interest or executory costs. Executory costs comprise insurance, maintenance, and taxes included in your lease payment. Calculate the payments on principal as the capital lease payments less implicit interest and executory costs.

The COFRS combined balances in accounts 2321 and 2620 must equal the amount reported as principal payments due in FY08-09. If they do not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount. The total future payments on principal for all years combined must equal the lease liability recorded in accounts 2321, 2620, 2820, and 2825 on COFRS. If they do not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount.

Amounts related to COPs are reported on Exhibit D1 and/or Exhibit D2; do not include them on Exhibit F1.

Report as a single total amount the sublease rental payments you will receive from third party sublessees in all future years. Report the amount of contingent rentals for the current fiscal year. Contingent rentals are any lease payment that is determined in relation to some factor other than the passage of time. An example of a contingent rental is a lease payment based on the usage level of equipment.

At the bottom of the form, provide a description of your leasing arrangement along with a description of the basis for determining contingent rentals, renewal, and purchase options or escalation clause, and restrictions imposed by the lease agreements. If the exhibit covers more than one lease arrangement, provide a description for each major leasing arrangement.

EXHIBIT F1

SCHEDULE OF CAPITAL LEASES
AT JUNE 30, 2008

	Land (1800, 1810, 1815)	Buildings (1820, 1830, 1860)	Equipment and Other (1840-1843, 1850, 1855, 1857, 1870)
Gross Amount of Capital Assets Under Lease at June 30, 2008:			

At June 30, 2008, Annual Lease Payments Required for Each Fiscal Year	Total Payments	Implicit Interest & Executory Costs	Payments On Principal
2009			
2010			
2011			
2012			
2013			
2014 to 2018			
2019 to 2023			
2024 to 2028			
Add 5 yr groups as needed			
Total	$ -	$ -	$ -

Total Sublease Rentals to be Received in the Future (if any): $ _____

Contingent Rentals Incurred for FY 2007-08 (if any): $ _____

Lease Description:
(Provide a general description of your leasing arrangement including; the basis for determining contingent rentals, renewal and purchase options or escalation clauses, and restrictions imposed by the lease agreements.)

The Payments on Principal 2008 balance must equal the COFRS balance (plus any Exhibits H posted) for accounts 2321 and 2620. In addition, the Total Payments on Principal for all years combined must equal the COFRS balance (plus any Exhibits H posted) for accounts 2321, 2620, 2820 and 2825. If either of these balances do not match, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.11 Exhibit F2 - Schedule of Operating Leases

GAAP requires disclosure of future minimum lease payments for all noncancelable operating leases. State contracts contain a clause making them contingent on the availability of future lease appropriations. However, since these contracts are normally funded, this clause alone will not qualify the lease as cancelable. Therefore, you should look to other provisions of the lease agreement to determine if your operating lease is noncancelable, and thus, should be reported on this exhibit. The operating lease disclosure requirements are intended to show external commitments; therefore, lease arrangements with Capitol Complex and other internal lease arrangements should not be included on this exhibit.

In completing the section on future minimum lease payments, apply the criteria in FASB Statement No. 13 to differentiate between capital and operating leases. Report capital leases on Exhibit F1. Enter your future minimum lease payments by year from your lease payment schedule.

GASB Statement No. 13 requires specific accounting for operating leases with scheduled rent increases. Scheduled rent increases are increases that are fixed by contract. They occur with the passage of time and are not contingent on future events. There are two types of rent increases. Systematic and rational increases result from inflation or increases in the value or availability of the leased item. For this type of rent increase, the contract amount should be recorded as rent expense/expenditure and entered on the Exhibit F2. A second type of rent increase occurs when certain operating lease payments are low in relation to other payments as an inducement to enter the lease. For this type of rent increase, proprietary funds should record expense based on the straight line or effective interest method. Governmental funds should record the contract amount of rent in the governmental fund, and make an adjustment in the General Full Accrual Account Group (Fund 471) to convert the expenditure to the full accrual basis of accounting (that is, rent expense based on the straight line or effective interest method). When this condition occurs for governmental or proprietary funds, the amounts shown on the Exhibit F2 should be based on the straight line or effective interest method calculation rather than the contract. See GASB Statement No. 13 for more information.

In the middle of the form report the total minimum sublease rentals related to the leases reported above. This should be the total of payments you expect to receive from a third party (external to the state's reporting entity) for the use of an asset you have rights to under the operating leases reported above. This information should be provided in total, not by year. Report the amount of contingent rentals for the current fiscal year. Contingent rentals are any lease payment that is determined in relation to some factor other than the passage of time. An example of a contingent rental is a lease payment based on the usage level of equipment.

At the bottom of the form, provide a description of your operating leasing arrangement. If the exhibit covers more than one lease arrangement, provide a description for each major leasing arrangement.

EXHIBIT F2

SCHEDULE OF OPERATING LEASES
AT JUNE 30, 2008

At June 30, 2008, Annual Lease Payments Required for Each Fiscal Year			Total Payments
2009			
2010			
2011			
2012			
2013			
2014	to	2018	
2019	to	2023	
2024	to	2028	
2029	to	2033	
2034	to	2038	
2039	to	2043	
2044	to	2048	
Add 5 yr groups as needed			_____
Total			_____

Total Minimum Sublease Rentals: $ _____

Contingent Rentals Incurred for FY 2007-08 (if any): $ _____

Lease Description: (Provide a general description of your operating lease arrangements.)

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.12 Exhibit G - Advance Debt Refunding and Defeasance

GASB defines debt as 'defeased in-substance' if cash or other assets are placed with an escrow agent, in a trust to be used solely for satisfying debt payments. Use this exhibit to report the balance of all previously in-substance defeased debt and to document debt refunding and/or debt defeasance occurring during the fiscal year. You should complete an Exhibit G for each refunding transaction or addition to the in-substance defeased debt balance made during the fiscal year. Detailed examples of refunding calculations are shown in the appendices of GASB statements No. 7 and No. 23.

The year-end balance of all in-substance defeased debt need only be shown on one copy of Exhibit G. This balance should include both current year and prior year in-substance defeased debt that is still outstanding. Though the possibility that payment will be required by the entity is remote, GASB Statement No. 7 requires that information regarding prior year balances be disclosed. This information should be available from your escrow agent.

If debt is in-substance defeased using current funds rather than a refunding transaction, you should complete an Exhibit G so that the OSC can support the change in the in-substance defeased debt balance. If you have a defeasance that does not involve the issuance of new debt, enter the amount deposited with the escrow agent in the column titled 'Escrow Deposit or New Debt' for the lines titled:

- Face amount of debt or deposit
- Sum of debt service cash flows or deposit
- Sum of present values of debt service cash flows or deposit

The sum of debt service cash flows (a and b) is the real dollar projected cash flows for both interest and retirement of debt excluding payments related to accrued interest received at the new debt issuance. The present value sums (c and d) are the present value of each year's cash flows (excluding accrued interest received) totaled for the term of the debt with each discounted at the effective interest rate. The effective interest rate is the rate that, when used to discount the debt service requirements on the new debt, produces a present value equal to the proceeds of the new debt (including accrued interest) net of any premiums, discounts, underwriting spread, and issuance costs that are not recoverable through escrow account earnings. Issuance costs include all costs incurred to issue the bonds.

The economic gain or loss is the change in the sum of present values of future cash flows. If the issuance and other costs were not covered from the proceeds of new debt, then those costs should further reduce the economic gain or increase the loss on the refunding. Also note that if the new debt is issued in an amount greater than that required for the refunding, only that portion of the new debt applicable to the refunding should be reported on the Exhibit G.

GASB Statement No. 23 requires that proprietary fund-type activities, defeasing debt through current or advance refunding, defer the difference between the reacquisition price and the net carrying amount (g-f) of the old debt and amortize that amount as interest expense over the shorter of the remaining life of the old debt or the new debt. Thus, no gain or loss is reported in the operating statement at the defeasance date. On the statement of net assets, the deferred amount should be reported as a deduction from or an addition to the new debt liability. Note that GASB Statement No. 23 applies to higher education institutions. Governmental funds that have an accounting gain or loss on refunding would not report it in the governmental funds, but they are required to defer the gain or loss in the General Full Accrual Account Group (Fund 471) and amortize it over the shorter of the remaining life of the old debt or the new debt.

All other items on the exhibit are self-explanatory and should be completed thoroughly.

EXHIBIT G

ADVANCED DEBT REFUNDING AND DEFEASANCE
DURING THE FISCAL YEAR ENDED JUNE 30, 2008

Beginning Balance (from prior year Exhibit G)	$ _____
New Defeasance (current year)	_____
Escrow agent payments on defeased debt (current year)	_____
Ending balance of all in-substance defeased debt	$ _____

CURRENT YEAR REFUNDING OR DEFEASANCE:

	Old Debt	Escrow Deposit or New Debt
Face amount of debt or deposit	$ _____	$ _____
Interest rate	_____ %	_____ %
Remaining term of the debt	_____ yrs.	_____ yrs.
Sum of debt service cashflows or deposit	(a) $ _____	(b) $ _____
Sum of present values of debt service cash flows or deposits	(c) $ _____	(d) $ _____
Underwriting, insurance, and other issuance costs		(e) $ _____
Change in debt service cashflows		(a-b) $ _____
Economic gain or (loss) *(c-d-e) if additional costs were not part of bond proceeds		(c-d)* $ _____
Carrying Value of Old Debt		(f) $ _____
Reacquistion Price		(g) $ _____
Indicate amount by which reaquisition price exceeded carrying value of the debt and the amortization term of the deferred gain/loss.	Term: _____	(g-f) $ _____
Did the refunding or escrow deposit result in an in-substance defeasance?	Yes: _____	No: _____

Official Title and Description of Old Debt:

Official Title and Description of New Debt:

Note: A separate exhibit should be completed for each refunding transaction and/or addition to the in-substance defeased balance.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.13 Exhibit H - Proposed Financial Statement Postclosing Entry for Identified COFRS Errors Over $1,000/$200,000

This exhibit is required to report errors, including proposed audit adjustments, on the final COFRS reports and ledgers that exceed **$200,000** after the close of COFRS. However, the Exhibit H must also be submitted for errors over $1,000 that would cause or prevent an overexpenditure. Do not submit this exhibit for differences between estimated payables and other accruals and the subsequently identified actual amounts. Submit an Exhibit H as soon as an error is discovered, as these exhibits will be analyzed for material impact on line items in the statewide financial statements. If you have any questions regarding the need for or the content of an Exhibit H, please contact your field accounting specialist.

Due to the large number of exhibits H processed for each year's financial statements, the following three requirements have been continued for FY07-08 to improve tracking of these exhibits:

- Each Exhibit H submitted may contain no more than a single entry. Please note in the explanation if related entries should be considered in posting an entry.
- All exhibits H should be sequentially numbered. A space has been provided at the bottom right of the exhibit template for the agency assigned Exhibit H number. This number should be a maximum of 2 digits (e.g., 01, 02, 03, etc.).
- Revisions to an Exhibit H must reference the agency assigned number of the original Exhibit H submitted. Exhibit H revisions should provide the correct entry, and thus, it should replace rather than adjust the originally submitted Exhibit H. Please make it clear in the explanation on the revision the number of the originally submitted Exhibit H that is being replaced by the revision.

An Exhibit H should not be submitted for presentation differences noted on the Exhibit J Financial Statement Reconciliation (see Section 5.15 of this chapter). The Office of the State Auditor or its designee may identify other errors that were not deemed material for the agency's financial statements, and therefore, an audit adjustment was not proposed. These types of errors that exceed the Exhibit H thresholds must also be submitted to the OSC on an Exhibit H.

The State of Colorado does not present comparative financial statements. Therefore, agencies should not submit exhibits H to adjust prior years' (FY06-07 and earlier) account balances. All adjustments applicable to prior years that are identified after Period 13 close must be submitted as current year prior period adjustments that debit or credit fund balance accounts rather than operating statement accounts.

Provide an explanation of the proposed entry that is sufficient for audit purposes. <u>The explanation should be detailed enough that no prior knowledge of the conditions leading to the proposed entry is necessary.</u> Please explain if posting the entry will impact the upcoming supplemental appropriations process, as this may affect the decision regarding whether or not to post the entry.

At the bottom of the form, the block of cells on the left is exclusively for agency use. You may provide a COFRS document reference number if you have posted an entry on the COFRS suspense file in anticipation of the proposed entry being posted to the statewide financial statements. The block on the right is primarily for the OSC's use. However, it also includes a line for agencies to sequentially number their exhibits H and a line for agencies preparing financial statements to record whether the Exhibit H entry is shown on the Exhibit J.

If an Exhibit H entry is approved for posting to the statewide financial statements and requires adjustment of accounting records on COFRS, you will be contacted during FY08-09 by the OSC. Such adjustments may involve real or nominal accounts as well as adjustments to fund balance.

Adjustments to COFRS for postclosing entries cannot be finalized until the OSC receives the financial statement audit opinion. Therefore, a time frame for posting system adjustments related to Exhibit H postclosing entries cannot be specified; however, the OSC will try to complete this process before supplemental budget requests are due.

Additional Requirements Related to the Exhibit J only:

In some instances, a postclosing adjusting entry (Exhibit H) may be recorded on agency financial statements but not approved for the state's CAFR. When this occurs, the adjustment will be a reconciling item on the Exhibit J in the initial year and in the subsequent year because the entry must be posted to COFRS in the subsequent year. In the subsequent fiscal year's Exhibit J:

- The adjustment must be reported in the Adjusting/Reclassification Entries column,
- It must be clearly marked as resulting from a prior year Exhibit H, and
- A copy of the prior year's Exhibit H must be resubmitted with the Exhibit J.

EXHIBIT H

PROPOSED FINANCIAL STATEMENT POST-CLOSING ENTRY
FOR IDENTIFIED COFRS ERRORS OVER $1,000/$200,000
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

COFRS Agcy	COFRS Fund	Acct Type	BS Acct	Appr Code	Rsrc/ Objt	Account Name	Debit	Credit
						Total:		

Explanation: (Should be sufficent for audit purposes.)

Agency Name: _____

Email Address: _____

Phone Number: _____

Date Prepared: _____

Prepared By: _____

COFRS Document #: _____

FAST Approval: _____

R&A Approval: _____

Date Posted: _____

Agency Exhibit H Number: _____ *Max of 2 digits (e.g, 01, 02, 03, etc.)*

FY08-09 COFRS Entry Req'd: (Yes/No): _____

Entry Shown on FY07-08 Exhibit J (Yes/No): _____

5.14 Exhibit I - Letter of Certification

This exhibit provides the OSC with the department/agency/institution's chief financial officer's certification that the COFRS balances are materially correct (as adjusted by exhibits H). Note that neither the Executive Director, Agency Head, nor the Institution President are required to sign the Exhibit I. Also note that it is due to the OSC on the same date that financial statements and Exhibit J are due, August 29. If you are not submitting financial statements and an Exhibit J to the OSC you may choose to submit your Exhibit I at an earlier date along with your other exhibits.

The Exhibit I is intended to give assurance to the State Controller that agencies have properly reviewed their accounting estimates, year-end account balances, COFRS financial statements (MCR01 and MCR02), and that informational disclosures necessary for statewide financial reporting have been made. This certification is to be signed by the chief financial officer. Due to the attest signature required on this exhibit, it must be submitted in paper format with original signatures. List every agency for which the chief financial officer is responsible. Please explain fully any exceptions in the space provided.

Due to the increase in detail, complexity, and compliance aspects of the State Controller's representation letters to the State Auditor, it was determined in FY04-05 that the previously existing Exhibit I was inadequate to support the representations being made. In addition, the Exhibit I deadline is too early to support the representation letter. In order for the State Controller to have a basis for making representations to the State Auditor, all agencies/departments are required to provide the State Controller with a signed copy of the department/agency/institution's representation letter to the State Auditor. The signed copy is due on the same day that it is provided to the State Auditor. The date of this submission will be dictated by the close of audit fieldwork by the Statewide Audit Team. The signed representation letters should be sent to your field accounting specialist who will log the letters and ensure that the submission is complete.

The requirement to submit department/agency/institution representation letters is in addition to the Exhibit I certification and the reporting required under the Financial Responsibility and Accountability Act (CRS 24-17-101). See Chapter 5, Section 6 for more information.

EXHIBIT I

LETTER OF CERTIFICATION OF FINANCIAL ACCOUNTING
AND REPORTING SYSTEMS
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

The undersigned certify to the following statements regarding this agency/department:

We have reviewed the Period 13 Colorado Financial Reporting System (COFRS) general ledger balances (Reports MCR01 and MCR02) for our agencies, and those account balances are materially correct and properly classified, in accordance with generally accepted accounting principles and standards promulgated by the Governmental Accounting Standards Board (GASB), after adjustment and reclassification entries that have been submitted to the Office of the State Controller on Exhibits H. For any and all separately prepared agency financial statements, we have based those financial statements on the MCR01 an MCR02 balances (or equivalent Exhibit J data report provided by the Office of the State Controller) and informed the State Controller of all material or immaterial adjustments to those financial statements through the Exhibit H and Exhibit J processes. All exhibits and other supplementary information requested by the State Controller in the Fiscal Procedures Manual have been submitted by the specified due dates and reconciled to COFRS ending balances.

List and explain any exceptions to the above statements in the box below.

Note: This exhibit must be submitted in paper form because of the original signature requirement.

This certification is for the following agencies:

Department: _____

Agency Name(s): _____

Agency Code(s): _____

Signature: _____ Date: _____
Chief Financial Officer

SAMPLE

5.15 Exhibit J - Financial Statement Reconciliation

The Exhibit J is mandatory for agencies or institutions that are required to or choose to prepare separately issued financial statements. One copy of the Exhibit J and the financial statements and related notes are due to the Office of the State Controller by August 29. The Exhibit J, in conjunction with the Exhibit I and copies of the agency's or institution's financial statements and related notes, are used:

- To reconcile the institution's trail balance per the State of Colorado's book of record (COFRS) to the institution's financial statements,
- To provide assurance to the State Controller that the department/agency/institution financial statements properly accumulate COFRS accounts in the format of the state's CAFR financial statement line items,
- As a basis for state agencies/institutions compliance with the statutory requirement to obtain the State Controller's examination and approval all financial statements and reports of state government prior to publication, CRS 24-30-201(1)(d) and Colorado Fiscal Rule 8-1 Financial Statements, and
- To document agency compliance with CRS 24-30-204 requiring that financial statements be submitted to the State Controller no later than August 25. Note: As allowed by CRS 24-30-204 the State Controller has granted an extension from August 25 to August 29 for submission of this information. See the State Controller's memorandum "FY07-08 Closing/FY08-09 Opening Procedures" replicated in Chapter 1, Section 1 of this manual.

Prepare the Exhibit J using COFRS accounting Period 13 information and the financial statements you prepared for your auditors. The OSC will provide higher education institutions (and other proprietary funds upon request) a Period 13 trial balance organized by state CAFR line items in electronic format. Agencies are not required to use this electronic trial balance, but they must organize the Exhibit J by state CAFR line items if they choose to provide their own trial balance.

The instructions for this exhibit are specific to institutions of higher education; however, the format of the exhibit is applicable to those agencies operating in non-higher education funds that are required to prepare financial statements. These agencies should show their Period 13 COFRS balances, adjusting entries, reclassification entries, any presentation entries, and the financial statement line item amount. If you are not using the electronic trial balance provided by the OSC, COFRS reports GNL02, GNL04 provide the needed information for the 'Amount' column on the Exhibit J.

The Exhibit J does not eliminate the requirement that the institution reconcile COFRS to their internal systems on a monthly basis. Entries to correct reconciling items should be processed into COFRS and/or the institution's internal system on a timely basis throughout the year. If this procedure is followed it should minimize the number of adjusting and reclassification entries needed at year-end.

The OSC's review of the Exhibit J ensures that the institution's financial statements reconcile with COFRS. This review also includes determining the reasonableness and proper classification of the adjusting, reclassification, and presentation entries, and ensures that the required exhibits H are prepared and submitted. The field accounting specialist will contact the institution when the Exhibit J is approved. If the OSC has questions or concerns with the exhibit, additional information or changes may be requested. The OSC will review the Exhibit J by September 9 and contact agencies/institutions if necessary.

For the purpose of the Exhibit J instructions, the following definitions apply:

- "Institution's financial statements" means the financial statements supplied to the OSC and the institution's auditors.
- "CAFR" means the state's Comprehensive Annual Financial Report and implies the roll-up of funds and accounts used to compile the CAFR.
- "Fund category" means the grouping of either COFRS funds or institution's accounting system funds into columns for financial statement presentation. Grouping of COFRS funds into fund categories for the CAFR presentation are shown in a table in Chapter 3, Section 3.17.
- "Line item" means an individual title and related amounts on the CAFR or institution's financial statements and implies the roll-up of accounts appropriate to the financial statement type.

The exhibit shows the relationship between the CAFR and the institution's separately issued financial statements. At least one Exhibit J should be prepared for each CAFR fund category.

The Exhibit J is organized as follows. The left side of the exhibit consists of the COFRS trial balance aggregated to the CAFR line item level. The right side of the exhibit consists of the related totals per the institution's financial statement line items. Two columns in the center of the exhibit are for posting of adjusting, reclassifying, and presentation entries. Further explanations of these sections follow.

- The left side of Exhibit J is a trial balance by COFRS account subtotaled by CAFR line item. Subtotaling at the CAFR line item level provides the OSC with information on how adjusting and reclassifying entries affect the line items in fund category columns on the state's CAFR. Chapter 3, Section 4.4 contains "Financial Statement Line Item Account Grouping Tables" which show how COFRS balance sheet accounts and operating statement accounts feed into line items for the statewide financial statements. <u>If an institution elects not to use the trial balance provided by the OSC (as discussed above), the institution must provide the agency, fund, type, and account information that was aggregated to CAFR line items on the left side of the exhibit. This information may be supplied by additional columns or rows on the Exhibit J or by providing a separate supporting schedule to show the detail in each CAFR line item.</u>
- The right side of Exhibit J shows the institution's financial statement line items related to the CAFR line items on the left side of the exhibit. For the Statement of Net Assets and portions of the Statement of Revenues, Expenses, and Changes in Net Assets, there will often be a one-to-one relationship between CAFR line items and agency financial statements. However, institutions are allowed to disaggregate CAFR line item balances into additional lines on their financial statements resulting in a one-to-many relationship. Higher Education has elected to present operating expenses by functional categories rather than by natural object classifications (except depreciation). While the OSC has agreed to this presentation, the Exhibit J must show how adjusting, reclassification, or presentation entries affect the CAFR line items, which are not presented in the functional category format. In addition, because the two formats (natural and functional) will not tie directly by line item, the total operating expenses per the CAFR classifications must agree to the total operating expenses presented under the functional format.
- The center section of Exhibit J consists of columns for adjusting and reclassifying entries and presentation entries. The definitions below for adjusting, reclassifying, and presentation entries apply to both higher education fund types and non-higher education fund types. The FAST has had difficulty in reviewing the Exhibit J because of the way in which adjusting, reclassification, and presentation entries have been reported on the exhibit. To address this problem, all adjusting, reclassification and presentation entries

must be cross-referenced and be shown separately on the Exhibit J (do not aggregate or offset amounts). A separate schedule showing the COFRS coding string and financial statement line item impacted must be provided. Include an explanation that is adequate for audit purposes and requires no prior knowledge of the underlying conditions to understand the purpose and impact of the adjustment.

As in the prior year, the columns for adjusting and reclassification entries are combined into one column on the Exhibit J template. However, the following definitions have been kept separate because the distinction between adjusting and reclassification entries remains relevant to the discussion of timing differences in posting entries to agency financial statements as compared to the state's CAFR.

ADJUSTING ENTRIES:

Adjusting entries correct both a COFRS balance sheet account and a COFRS revenue or expense/expenditure account with the net effect of changing the ending fund balance. Accordingly, adjusting entries always change the state's financial statement fund category ending fund balance and COFRS ending fund balance.

All adjusting entries made to an agency's financial statements after Period 13 must be included on Exhibit J. In order for the OSC to properly analyze the cumulative effect of all adjusting entries on the CAFR, an Exhibit H must be completed for each adjusting entry on the Exhibit J that exceeds $1,000/$200,000 (please review Section 5.13 of this chapter for additional information on preparing an Exhibit H). Exhibit H explains the reason the entry is needed and provides the COFRS account code information needed to determine the impact on the statewide financial statements. If the Exhibit H is determined to be material at the statewide level and is posted to the state's financial statements, the OSC will request COFRS JA documents in the subsequent year to make the accounting records agree to the audited financial statements. In these cases, the nominal accounts will be netted and recorded in fund balance.

In some instances, a postclosing adjusting entry may be approved by the field accounting specialist for recording on an agency's financial statements but not be approved for the state's CAFR. In other instances the OSC may be required to post an entry to the state's CAFR that is not posted to the agencies financial statements. When either of these situations occurs, the adjustment will be a reconciling item in the initial year and in the subsequent year because the entry must be posted to COFRS (or to the agency's financial statements) in the subsequent year. In the subsequent fiscal year's Exhibit J:

- The adjustment must be reported in the Adjusting/Reclassification Entries column,
- It must be clearly marked as resulting from a prior year Exhibit H, and
- A copy of the prior year's Exhibit H must be resubmitted with the Exhibit J.

RECLASSIFICATION ENTRIES:

Reclassification entries correct the COFRS trial balance classification of certain amounts in the Statement of Net Assets or the Statement of Revenues, Expenses, and Changes in Net Assets. Reclassification entries change CAFR lines and may change a COFRS ending fund balance but never change the CAFR fund category ending fund balance. Reclassification entries may change the total from one balance sheet classification to another or from one revenue/expense line to another. For example, reclassifying a credit balance in accounts receivable to accounts payable.

All reclassification entries made to an agency's financial statement after Period 13 must be included on the Exhibit J. In order for the OSC to properly analyze the cumulative effect of all reclassification entries on the CAFR, an Exhibit H (see Section 5.13 of this chapter) must be completed for each reclassification entry contained on the Exhibit J that exceeds

$1,000/$200,000. Reclassification entries for amounts below $200,000 or those with no budgetary impact should be avoided. Exhibit H will provide the information needed for the OSC to properly combine like entries, calculate the cumulative effect, and determine if an adjustment needs to be made to the CAFR. If the Exhibit H is determined to be material at the statewide level and is posted to the state's financial statements, the OSC will request COFRS JA documents in the subsequent year to make the balance sheet accounts agree to the audited financial statements.

Balance sheet reclassification entries made to an agency's financial statements, but not posted to the state's CAFR, must be posted to COFRS in the subsequent year. Nominal account reclassifications should not be posted to COFRS in the subsequent year.

Each institution should make every effort throughout the year to reconcile their system to COFRS and process timely corrections to minimize the need for adjusting and/or reclassifying entries at year-end.

YEAR-END TREATMENT of ADJUSTING and RECLASSIFICATION ENTRIES:

In order to ensure the OSC has sufficient time to prepare the state's basic financial statements and CAFR, the following schedule will be used regarding adjusting and reclassification entries:

- On or before August 29 agencies and higher education institutions are allowed to make adjusting and reclassification entries to their separately issued financial statements without the approval of the OSC. As stated above, these entries must be included on the Exhibit J and an Exhibit H (see Section 5.13 of this chapter) must be submitted to the OSC, if the proposed entry is greater than $1,000/$200,000.
- After August 29 adjusting and reclassification entries are considered proposed audit adjustments and <u>require the approval of the OSC prior to being posted to the agencies' or higher education institutions' financial statements</u>. An approval of an entry by the field accounting specialist for posting to an agency's financial statements does not necessarily mean that the entry will be posted to the state's CAFR. In general, because the OSC attempts to keep the agency financial statement presentation aligned with the state's CAFR presentation, proposed entries below $200,000 with no budgetary impact will not be approved by the OSC. If the proposed entry is greater than $1,000/$200,000, the agency or institution should submit an Exhibit H (see Section 5.13 of this chapter) to the OSC as soon as the adjustment is identified. A revised Exhibit J is not required for proposed audit adjustments unless requested by the OSC.

The institution should always consider the materiality of any adjusting and reclassification entries.

PRESENTATION ENTRIES:

Presentation entries adjust account balances that are reported on a different financial statement line item for the State of Colorado than for the institution. These entries do not require the approval of the OSC. The key to identifying a presentation entry is that the account balance(s) is properly recorded on COFRS for the State of Colorado's CAFR. However, because the institution is issuing separate financial statements with a different reporting perspective the account balance(s) must be presented differently. An example of a presentation entry is the reporting of indirect cost transfer payments to the Colorado Commission on Higher Education. On the financial statements for the State of Colorado indirect cost payments are shown as "Interfund Operating Transfers", but on the separately issued financial statements for the institutions they are shown as an operating expense (institutional support). If the OSC determines, as part of the review of the Exhibit J, that an agency or higher education institution has made a presentation entry that is in fact an adjusting or reclassification entry, the agency or

institution will be contacted and requested to revise the Exhibit J and submit a corresponding Exhibit H (see Section 5.13 of this chapter).

Following is a listing of the acceptable PRESENTATION entries. Other items that the institution believes are presentation entries should be discussed with the OSC before they are included on the Exhibit J.

- Changing the presentation of transfers (COFRS transfer codes ABGF and ABGH) between the University of Colorado at Denver, Metropolitan State College of Denver, the Community College of Denver and the Auraria Higher Education Center.
- Changing the presentation of transfers of state appropriation (COFRS transfer code EQGB) from an operating transfer to nonoperating revenue.
- Changing the presentation of transfers of state appropriated student financial aid awards from CCHE to the institutions (COFRS transfer codes ELGB) from an operating transfer to grant and contract revenue.
- Eliminating offsetting intrafund receivables and payables between institutions of the same board.
- Eliminating offsetting intrafund transfers-in and intrafund transfers-out between institutions of the same board.
- Combining immaterial amounts from one CAFR line into another CAFR line in a like financial statement category (see Chapter 3, Section 4 for CAFR classifications).
- Disaggregating private, state, and local grants and contracts from other operating revenue to aggregating with federal grants and contracts operating revenue on institutional financial statements.
- Changing the presentation for Higher Education institutions' payments to CCHE for statewide indirect cost assessment (COFRS transfer codes EYGA) from nonoperating transfers to other operating expense (institutional support).
- Disaggregating a CAFR financial statement line into more detailed lines within the same financial statement classification for presentation on the institutions financial statement (see Chapter 3, Section 4 for CAFR classifications).
- Aggregating CAFR line items with the related line where parenthetical presentations are used instead on the institutions financial statements, such as scholarship allowances.
- Restoring the receivable from the College Opportunity Fund and the related deferred revenue for students that confirm their attendance in summer school classes. The receivable and deferred revenue are originally recorded on COFRS and then eliminated in Fund 399 for statewide financial statements. The student confirmations to which the elimination is applicable are those that occur within the fiscal year but after CCHE's final allocation of their appropriation between stipends and fee-for-service contracts.
- Reclassifying balances recorded on COFRS as intra or interfund transfers for the difference between the carrying value and the cash received or paid for receivables sold to another state agency. The reclass will normally be to gain/loss on sale for the seller/transferor and to the appropriate expense account for the buyer/transferee.

Note: The elimination of internal service fund activity is no longer a presentation entry. This elimination should be posted in Fund 399 prior to fiscal year-end. See higher education year-end accounting model YE10x.

AUDIT ADJUSTMENTS:

As a result of the audit process, the Office of the State Auditor or its designee may require entries to an agency or institution's financial statements in order to issue an unqualified opinion. These entries should be submitted to the OSC on the Exhibit H (see Section 5.13 of this chapter). As stated above, all adjusting or reclassification entries identified by either the auditors or the agency after August 29 are considered to be audit adjustments. These entries require the approval of the State Controller prior to posting to the institution's financial statements. Unless requested by the OSC, a revision of the Exhibit J does not need to be submitted for audit adjustments. In addition, the Office of the State Auditor, or its designee, may identify other errors that were not deemed material for financial statement adjustment purposes, and therefore, an audit adjustment was not proposed. These types of errors that exceed the Exhibit H thresholds must also be submitted to the OSC on an Exhibit H.

NOTE: Hidden columns C thru K may be exposed to use the trial balance format provided by the OSC.

EXHIBIT J

FINANCIAL STATEMENT RECONCILIATION FORMAT

JUNE 30, 2008

CAFR Financial Statement Line Item Title	Amount	Adjusting & Reclass Entries	Adjstng. & Reclass Ref #	Presentation Entries	Presnt Ref #	Subtotal Dr/Cr	Agency Financial Statement Totals	Agency Financial Statement Line Item Title
Column Subtotals								

This exhibit is required from agencies issuing financial statements other than those produced by COFRS.

Notes: (1) CAFR balance must agree with COFRS trial balance at the close of Period 13.
(2) Exhibit H forms must be submitted to explain all adjusting and reclassification entries over $1,000/$200,000.
(3) Agency financial statement totals must tie directly to line items in the accompanying agency financial statements.
(4) Account detail if shown should be grouped and subtotaled according to the "Financial Statement Line Item Account Grouping" tables in Chapter 3, Section 4.4.
(5) Each adjusting, reclassification, or presentation entry should carry a cross reference number to where the entry is explained.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.16 Exhibit K - Schedule of Federal Assistance

This exhibit is required for preparing the Statewide Schedule of Expenditures of Federal Awards, which is reviewed by the State Auditor in the statewide single audit. That schedule provides a listing of federal assistance by Catalog of Federal Domestic Assistance (CFDA) number or other identifying number. The same data are used in preparing the Report of Federal Monies required by CRS 24-75-212 for submission to the General Assembly by November 1 each year. The exhibit format is based on the reporting requirements in Section __.310(b) of OMB Circular A-133 and agreement with the Office of the State Auditor.

Include on the Exhibit K awards you receive directly from federal agencies and awards you receive from other entities as a subrecipient. Subrecipient awards are of two types, that is, awards received from other state agencies and awards received from nonstate entities. Those received from state agencies would normally have revenue source codes of 7501 through 7523 and 7530 and are not reported on the Exhibit K. Those received from nonstate entities would normally have revenue source code of 7500 and must be reported on the Exhibit K. Both direct and subrecipient awards must be reported by CFDA number – if one has been assigned by the federal agency administering the original award – unless the award is for research and development as discussed below.

In some instances, state agencies receive federal funds from nonstate entities – a portion of which the nonstate entity may have received from a State of Colorado agency. When this occurs the receipt and related expenditures should be shown on the Exhibit K unless either of the two following conditions is met:

1. The funds received from the nonstate entity are received by the state in its capacity as a vendor. Examples of the vendor relationship are rent receipts for space the state provided or payments for services that the state provided for which the state is not responsible for carrying out the requirements related to the federal funds. See Chapter 1, Section 3.5 for more about determining if a relationship is vendor or subrecipient in nature.
2. The nonstate entity can identify for you the portion of your receipt that came from a State of Colorado agency. Do not include this portion on your Exhibit K.

While the balances reported on the Exhibit K are not required to tie directly to COFRS account balances, it is important that you be able to reconcile the federal balances shown on this exhibit to COFRS. Beginning balances (if provided—see item J below) should equal the ending balance shown on the prior year exhibit. Any differences between prior year ending and current year beginning balances may have to be explained to the auditors. For agencies using the COFRS grants module, the GPP01R report is a good source of expenditure amounts for this exhibit.

In compiling this exhibit, please be certain to include all amounts related to federal awards regardless of the method of payment or the fund used to account for the activity. The Single Audit Act of 1984 (Amended 2003) defines federal financial assistance:

> 'Federal financial assistance' means assistance that nonfederal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals as described in Section ___.205(h) and Section ___.205(i).

The Single Audit Act of 1984 (Amended 2003) defines subrecipient:

> 'Subrecipient' means a nonfederal entity that receives federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that

is a beneficiary of such a program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.

Section __.210 of OMB A-133 provides additional directives on determining the difference between subrecipients and vendors.

The following four paragraphs are addressed specifically to higher education institutions, but they may also apply to other state agencies. Include on the Exhibit K all direct and nondirect federal financial assistance. It should show all federally financed student aid, including Perkins funds. In order to ensure that only the federal portions of loan programs are shown in the statewide schedule, institutions should include only the new federal capital contribution of their loan fund activity on the Exhibit K. You should show this amount as federal receipts and the same amount as a direct expenditure. Therefore, both the beginning and ending Due From or Advanced By Federal Sources (if provided) should be zero. The following noncomprehensive list of CFDA numbers cites the federal programs that have been identified as loan funds:

84.037 - Federal Perkins Loan Cancellations

84.038 - Federal Perkins Loan Program - Federal Capital Contribution

84.268 - Federal Direct Student Loans

93.139 - Financial Assistance for Disadvantaged Health Professions

93.342 - Health Profession Student Loans Including Loans for Disadvantaged Students

93.364 - Nursing Student Loans

Beginning in FY05-06, the OSC requires state institutions of higher education to report the amount of new loans issued during the state fiscal year under the Federal Family Education Loan Program (CFDA #84.032). New loans issued that are guaranteed by entities external to the State of Colorado should be reported using CFDA #84.032. In addition, institutions should report the amount of new loan issuances that are guaranteed by College Assist (formerly College Access Network and CSLP) using CFDA #84.CSL. New loan issuances should be measured as the amount of receipts from lenders that are applied against student receivables during the fiscal year. The OSC will combine the amounts reported in CFDA #'s 84.032 and 84.CSL for reporting in the Schedule of Expenditures of Federal Awards. The amount in CFDA #84.CSL will also be used for note disclosure of the amount of new loan issuance guaranteed by College Assist.

The following paragraph applies only to College Assist. College Assist should continue to report its Federal Family Education Loan program expenditures including its incentive fees and reinsurance of student loan defaults paid to lenders. In addition, College Assist should report, as footnote information to the Exhibit K, the outstanding balance of loans at June 30. The outstanding balance should include all loans issued since inception of the program that have not yet been paid off by the student or reinsurance.

Please be certain to include all amounts related to federal funds regardless of the method of payment or the fund used to account for the activity. For example, checks received from the federal government for Pell administrative fees should be included on the Exhibit K in the indirect expenditures column.

A-133 allows clustering of certain programs for reporting on the Schedule of Expenditures of Federal Awards. Awards related to research and development are one instance of the allowed clustering. When reporting research and development awards, institutions should enter "R&D" in the Federal Program Name field whether or not the CFDA number is provided. If a valid CFDA number is not provided, then the OSC Assigned Fed Org Code or Federal Agency Name must be provided. This information will allow R&A to classify research and development by federal awarding agency as required by A-133.

SPECIFIC INSTRUCTIONS:

Agencies are encouraged to send the Exhibit K data to the OSC in Microsoft Excel or other electronic spreadsheet format. The following are descriptions of the exhibit fields by footnote reference on the form:

A. Employer Identification Number – This is a required field; please list the EIN number associated with the grant. Exclude any dashes. The EIN number is the nine-digit Taxpayer Identification Number assigned by the Internal Revenue Service (IRS). The state's primary EIN No. is 840644739; however, agencies that do federal grant reporting under a different EIN number should enter the EIN number under which they do the grant reporting. If you fail to match the Exhibit K EIN number to the grant reporting EIN number, the federal audit clearinghouse will not be able to provide federal agencies with the A-133 audit report that demonstrates compliance with grant requirements. If you have received funds as a subrecipient, use the state's primary EIN, not the EIN of the nonfederal agency from which you received the federal funds.

B. Primary Data Universal Numbering System Number (DUNS) – This is a required field for federal awards received directly from the federal government. Please list the DUNS number associated with the grant. Exclude any dashes. The DUNS number is the nine-digit identification sequence assigned by Dun & Bradstreet (D&B) and is required on all federal award applications submitted as of October 1, 2003. Please use the DUNS number on the award application for each line of the Exhibit K. If you have received the award as a subrecipient grantee, the DUNS number is requested but not required.

C. Subrecipient State Agency DUNS Number – This is a required field if you have passed a federal award to a subrecipient grantee, who is another State of Colorado agency. Please provide the DUNS number of the subrecipient grantee. Per the Frequently Asked Questions report on the Federal Audit Clearinghouse web site (http://harvester.census.gov/sac/2004_FAQ.htm), "…If another organization served as the financial administrator of the federal awards expended by the auditee, that organization's DUNS numbers should be listed as well." You may provide this information in either of two ways: 1) Report all subrecipient DUNS numbers for each CFDA number, along with the specific expenditures for these State of Colorado subrecipient agencies (for your tracking purposes); or, 2) By listing all subrecipient DUNS numbers without specifying related CFDA numbers or amounts. For reporting purposes, the subrecipient DUNS number is provided to the Federal Audit Clearinghouse, but is not tied to federal expenditures. A list of state agency DUNS numbers is available on the OSC web site at:
http://www.colorado.gov/dpa/ dfp/sco/FiscalProcedures/Cur/DUNS.pdf

D. Federal Agency Name – This is a required field if neither a valid CFDA number nor an OSC Assigned Fed Org Code is provided. Enter the name of the federal suborg (institute, bureau, etc.) administering the program followed by the oversight level federal department. For example, Office of Justice Programs – Department of Justice.

E. OSC Assigned Fed Org Code – This is a required field if the CFDA number is not provided and the OSC has preassigned this code to the federal program being reported. See the table on page 178 for the available codes.

F. Federal Program Name – This field is required under two circumstances. First, higher education institutions should always enter "R&D" in this field for research and development awards even if a CFDA number is provided. Second, for all other awards for which a CFDA number is not provided, the program name should be entered as it appears in the award document.

G. CFDA Number – These are program codes that are listed in the Catalog of Federal Domestic Assistance (CFDA) published by the General Services Administration. The CFDA is available on the Internet at: http://12.46.245.173/cfda/cfda.html. Some programs may not have been assigned a CFDA number. If no CFDA number is assigned, then complete the columns Federal Program Name, Other Identifying Number, and OSC Assigned Fed Org Code or Federal Agency Name.

H. Nonfederal Pass-through Entity – This is a required field in all instances of subrecipient federal funds from an external entity. Enter the name of the pass-through entity. Do not report funds received from other State of Colorado agencies.

I. Other Identifying Number – This is a required field under two circumstances. First, for subrecipient awards, enter the contract, award, or other identifying number assigned by the external pass-through entity. Second, in all instances when a CFDA number has not been assigned, enter the contract, award, or other program number. Do not use COFRS numbers in this field. This number is used to assist federal personnel in tracking these awards back to the original program source.

J. Beginning Due-From or Advanced By Federal Sources – This column is not required for A-133 reporting. It is used only to facilitate the audit. This balance should equal the prior year ending balance of your audited Exhibit K. Deferred Revenue and Advanced By Federal Sources balances (if provided) should be shown in brackets.

K. Receipts – This column is not required for A-133 reporting. It is used only to facilitate the audit.

- Direct – Show the funds received directly from a federal agency. Show the normal balance for receipts as positive numbers unbracketed.
- Subrecipient – These are subrecipient funds received from entities other than State of Colorado agencies. If there is an amount in this field then columns G), H), and I) should also be completed. Show the normal balance for receipts as positive numbers unbracketed.
- Noncash – Except for food stamps and commodities – which are expended when distributed – receipts for noncash assistance should be recognized on this schedule at the same time and in the same amount as the related expenditures for such assistance in accordance with Section__.205 of Circular A-133. The noncash expenditure should be shown as an expenditure in L and should not be combined with cash assistance. This requires noncash assistance to be on a line separate from cash assistance. Show the normal balance for receipts as positive numbers unbracketed.

If you are not reporting receipts, you must clearly indicate all noncash expenditures. Noncash expenditures must be reported on a separate line of this exhibit.

L. Expenditures – This column is required for A-133 reporting.

- Direct – These are amounts expended for the direct costs of federal programs. Show the normal balance for expenditures as positive numbers unbracketed. When Section__.205 of Circular A-133 requires you to report expenditures for which there will be no cash receipt (such as, reporting outstanding loan balances) be sure to report an equal amount of noncash receipts in column K if you are reporting receipts.
- Indirect – These are amounts expended for the indirect costs of federal programs. This distinction is not required by A-133 but is needed to comply with state reporting requirements. Show the normal balance for expenditures as positive numbers unbracketed.
- Pass-through – These are federal funds passed through to an external entity (outside Colorado state government). These amounts should not duplicate amounts shown in Direct Expenditures or Indirect Expenditures. Show the normal balance for expenditures as positive numbers unbracketed.

For all expenditures, if you are correcting an error from a previous year, please show the correction on a separate line of the exhibit and provide a footnote explaining the error, the fiscal year affected, and the amount.

M. Ending Due-From or Advanced By Federal Sources – This column is not required for A-133 reporting. It is used only to facilitate the audit. This amount should equal beginning balance minus receipts plus expenditures (+J -K +L). Deferred Revenue and Advanced By Federal Sources balances (if provided) should be shown in brackets.

Any questions about these instructions or our interpretation of A-133 requirements should be directed to Hollie Turtle (303-866-3894 or hollie.turtle@state.co.us).

EXHIBIT K
SCHEDULE OF FEDERAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2008

Employer ID Number[A]	Primary DUNS Number [B]	Subrecipient State Agency DUNS Number[C]	Federal Agency Name[D]	OSC Assigned Fed Org Code[E]	Federal Program Name[F]	CFDA Number[G]	Non-Federal Pass-Through Entity[H]	Other Identifying Number[I]	Due-From or[J] (Advanced By) Fed Sources 6/30/07	Receipts[K]			Expenditures[L]			Due-From or[M] (Advanced By) Fed Sources 6/30/08
										Direct	Subrecipient	Non-Cash	Direct	Indirect	Pass-Thru	
Totals																

[A]Please provide the employer identification number associated with each grant.
[B]If the grant is received directly from the federal government, provide the Primary DUNS numbers in list format or associate it with each grant.
[C]If you have passed a direct Federal award to ANOTHER STATE AGENCY, please provide the DUNS number of the other state agency (C).
[D]If an OSC Assigned Org Code or a CFDA Number is not provided in (E) or (G) then a Federal Agency Name must be provided in (D).
[E]If a CFDA Number is not provided in (G) then an OSC Assigned Federal Org Code should be provided in (E). See the table following this exhibit for a list of codes.
[F]If a CFDA Number is not provided in (G) then a Federal Program Name must be provided in (F). Enter "R&D" if activity is related to research and development.
[G]A CFDA Number should always be provided if assigned.
[H]For funds received as a subrecipient provide a CFDA Number, a Non-Federal Pass-Through Entity Name, and an Other Identifying Number (assigned by Pass-Through Entity) in (G) (H) and (I), and related balances in (J) through (M).
[I]Provide an Other Identifying Number in (I) if a CFDA Number in (G) is not assigned or if you received funds as a subrecipient (use number assigned by entity providing you the funds.)
[J] This column is not required for A-133 reporting. It is only used to facilitate the audit. If using, this should equal the beginning balance of amounts receivable from or advanced by federal sources. Agencies use various balance sheet accounts to track these balances.
[K] This field is not required for A-133 reporting. It is only used to facilitate the audit. Refer to the attached instructions for determining Federal receipts (show the normal balance as positive number with no brackets).
[L] This field is required for A-133 reporting. Refer to the attached instructions for determining Federal awards expended.
[M] This field is not required for A-133 reporting. It is only used to facilitate the audit. This should equal the ending balance of amounts receivable from or advanced by federal sources. Agencies use various balance sheet accounts to track these balances.

Note: Column widths were set to accommodate letter sized paper; expand column widths as necessary to match the data elements entered.

Prepared By: _____ Agency Name: _____
Phone Number: _____ Agency Code: _____
Email Address: _____ Date Prepared: _____

SAMPLE

5.17 Office of the State Controller Assigned Federal Org Codes

The following table provides a listing of codes assigned to federal agencies by the Office of the State Controller. These codes are to be used on the Exhibit K when a valid CFDA number has not been assigned; this code will specify the federal agency originating a federal award. This table is updated on an annual basis from the Catalog of Federal Domestic Assistance (CFDA) and from federal agencies identified on the Exhibit K that are not listed in the CFDA.

The information contained in the following table is the most current information available at the time of printing of the Fiscal Procedures Manual. Any updates before year-end will be posted on the OSC web site.

OSC ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
01.ADF	AFRICAN DEVELOPMENT FOUNDATION
02.AID	AGENCY FOR INTERNATIONAL DEVELOPMENT
04.IAF	INTER-AMERICAN FOUNDATION
07.ONDCP	OFFICE OF NATIONAL DRUG CONTROL POLICY
08.PC	PEACE CORPS
09.LSC	LEGAL SERVICES CORPORATION
10.AARC	ALTERNATIVE AGRICULTURAL RESEARCH AND COMMERCIALIZATION (AARC) CENTER, DEPARTMENT OF AGRICULTURE
10.AMS	AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE
10.APHIS	ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE
10.ARS	AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE
10.ASAOO	DEPARTMENT OF AGRICULTURE, ASSISTANT SECRETARY FOR ADMINISTRATION, OFFICE OF OUTREACH
10.CCC	COMMODITY CREDIT CORPORATION, DEPARTMENT OF AGRICULTURE
10.CSREE	COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE
10.DOA	DEPARTMENT OF AGRICULTURE
10.ERS	ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE
10.FAS	FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE
10.FCS	FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE
10.FNS	FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE
10.FS	FOREST SERVICE, DEPARTMENT OF AGRICULTURE
10.FSA	FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE
10.FSIS	FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE
10.GI	GRAIN INSPECTION, PACKERS AND STOCKYARDS ADMINISTRATION, DEPARTMENT OF AGRICULTURE
10.LTGB	LOCAL TELEVISION GUARANTEE BOARD, DEPARTMENT OF AGRICULTURE
10.NASS	NATIONAL AGRICULTURAL STATISTICS SERVICE, DEPARTMENT OF AGRICULTURE
10.NRCS	NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE
10.NSIIC	NATIONAL SHEEP INDUSTRY IMPROVEMENT CENTER, DEPARTMENT OF AGRICULTURE
10.OCD	OFFICE OF COMMUNITY DEVELOPMENT, DEPARTMENT OF AGRICULTURE
10.OCRE	OFFICE OF CIVIL RIGHTS ENFORCEMENT, DEPARTMENT OF AGRICULTURE
10.RBCS	RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE
10.RHS	RURAL HOUSING SERVICE (RHS), DEPARTMENT OF AGRICULTURE
10.RMA	RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE
10.RUS	RURAL UTILITIES SERVICE, DEPARTMENT OF AGRICULTURE
11.BC	BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE
11.BEA	BUREAU OF ECONOMIC ANALYSIS, ECONOMICS AND STATISTICS ADMINISTRATION, DEPARTMENT OF COMMERCE

OSC ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
11.BOEA	BUREAU OF EXPORT ADMINISTRATION, DEPARTMENT OF COMMERCE
11.DOC	DEPARTMENT OF COMMERCE
11.EDA	ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE
11.ITA	INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE
11.MDBA	MINORITY BUSINESS DEVELOPMENT AGENCY, DEPARTMENT OF COMMERCE
11.NIST	NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE
11.NMFS	NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL MARINE FISHERIES SERVICE, DEPARTMENT OF COMMERCE
11.NOAA	NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE
11.NODC	NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL OCEANOGRAPHIC DATA CENTER, DEPARTMENT OF COMMERCE
11.NOS	NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA), NATIONAL OCEAN SERVICE (NOS), DEPARTMENT OF COMMERCE
11.NTIA	NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE
11.NTIS	NATIONAL TECHNICAL INFORMATION SERVICE, DEPARTMENT OF COMMERCE
11.NWS	NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE
11.OFA	NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA), OFFICE OF FINANCE AND ADMINISTRATION (OFA), DEPARTMENT OF COMMERCE
11.OS	OFFICE OF THE SECRETARY, DEPARTMENT OF COMMERCE
11.PTO	U.S. PATENT AND TRADEMARK OFFICE, DEPARTMENT OF COMMERCE
11.SU	STAT-USA, ECONOMICS AND STATISTICS ADMINISTRATION, DEPARTMENT OF COMMERCE
11.SU	STAT-USA, ECONOMICS AND STATISTICS ADMINISTRATION, DEPARTMENT OF COMMERCE
12.AATD	AVIATION APPLIED TECHNOLOGY DIRECTORATE (AATD), AVIATION AND TROOP COMMAND (ATCOM), DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE
12.AFOSR	AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE
12.ANGB	DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE
12.ARMC	DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE
12.DANTES	DEFENSE ACTIVITY FOR NONTRADITIONAL EDUCATION SUPPORT
12.DARPA	DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE
12.DLA	DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE
12.DOD	DEPARTMENT OF DEFENSE
12.DTRA	DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE
12.JPOCBD	JOINT PROGRAM OFFICE FOR CHEMICAL AND BIOLOGICAL DEFENSE, CHEMICAL AND BIOLOGICAL MEDICAL SYSTEMS PROGRAM OFFICE
12.NGB	NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE
12.NSA	NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE
12.NSWC	DAHLGREN DIVISION, NAVEL SURFACE WARFARE CENTER, DEPARTMENT OF THE NAVY
12.OASES	OFFICE OF THE SECRETARY OF DEFENSE, OFFICE OF THE ASSISTANT SECRETARY (ECONOMIC SECURITY), DEPARTMENT OF DEFENSE
12.OEA	OFFICE OF ECONOMIC ADJUSTMENT, DEPARTMENT OF DEFENSE
12.ONR	OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY
12.OSD	OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE
12.OUSDPR	OFFICE OF THE UNDER SECRETARY OF DEFENSE FOR PERSONNEL AND READINESS, DEPARTMENT OF DEFENSE
12.SOMD	SECRETARIES OF MILITARY DEPARTMENTS, DEPARTMENT OF DEFENSE
12.SR	OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE, STRATEGY AND REQUIREMENTS, DEPARTMENT OF DEFENSE
12.USRO	U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND
14.CPD	COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

OSC ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
14.DHUD	DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
14.H	HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
14.MAMD	MULTIFAMILY ASSET MANAGEMENT AND DISPOSITION, OFFICE OF HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
14.OFHEO	OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
14.OHHLHC	OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
14.OHOMH	OFFICE OF HOUSING, OFFICE OF MULTIFAMILY HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
14.OISFH	OFFICE OF INSURED SINGLE FAMILY HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
14.OLHO	OFFICE OF LEAD HAZARD CONTROL, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
14.OMHAR	OFFICE OF MULTIFAMILY HOUSING ASSISTANCE RESTRUCTURING (OMHAR), DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
14.ONAP	OFFICE OF NATIVE AMERICAN PROGRAMS, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
14.OPDR	OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
14.PIH	PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
14.PIHLG	PUBLIC AND INDIAN HOUSING, OFFICE OF NATIVE AMERICAN PROGRAMS, OFFICE OF LOAN GUARANTEE, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
14.PIHO	PUBLIC AND INDIAN HOUSING, OFFICE OF NATIVE AMERICAN PROGRAMS, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
15.BIA	BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR
15.BLM	BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR
15.BOR	BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR
15.BR	BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR
15.DOI	DEPARTMENT OF THE INTERIOR
15.GS	GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR
15.IACB	INDIAN ARTS AND CRAFTS BOARD, DEPARTMENT OF THE INTERIOR
15.MM	MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR
15.NPS	NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR
15.OIA	OFFICE OF INSULAR AFFAIRS, DEPARTMENT OF THE INTERIOR
15.OSMRE	OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR
15.USFWS	U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR
15.USGS	U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR
16.BATF	BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE TREASURY
16.BJA	BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE
16.CD	CIVIL DIVISION, DEPARTMENT OF JUSTICE
16.CPO	CORRECTIONS PROGRAM OFFICE, DEPARTMENT OF JUSTICE
16.CPOJP	CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE
16.CRD	CIVIL RIGHTS DIVISION, DEPARTMENT OF JUSTICE
16.CRS	COMMUNITY RELATIONS SERVICE, DEPARTMENT OF JUSTICE
16.CSCRD	CRIMINAL SECTION, CIVIL RIGHTS DIVISION, DEPARTMENT OF JUSTICE
16.DEA	DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE
16.EOWS	EXECUTIVE OFFICE FOR WEED AND SEED, DEPARTMENT OF JUSTICE
16.FBI	FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE
16.J	DEPARTMENT OF JUSTICE
16.NIC	NATIONAL INSTITUTE OF CORRECTIONS, DEPARTMENT OF JUSTICE
16.NICPS	NATIONAL INSTITUTE OF CORRECTIONS, FEDERAL PRISONS SYSTEM, DEPARTMENT OF JUSTICE
16.NIJ	NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE

OSC ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
16.NIJJP	NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE
16.OCOPS	OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE
16.OJJDP	OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE
16.OJP	OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE
16.OJPBJS	OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE
16.OJPDP	OFFICE OF JUSTICE PROGRAMS, OFFICE FOR STATE AND LOCAL DOMESTIC PREPAREDNESS SUPPORT, DEPARTMENT OF JUSTICE
16.OJPJA	OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE
16.OJPVC	OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE
16.OJPVW	OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE
16.OPCL	OFFICE OF THE POLICE CORPS AND LAW ENFORCEMENT EDUCATION, DEPARTMENT OF JUSTICE
16.OSCI	OFFICE OF SPECIAL COUNSEL FOR IMMIGRATION RELATED UNFAIR EMPLOYMENT PRACTICES, DEPARTMENT OF JUSTICE
16.OVC	OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE
16.OVW	OFFICE OF VIOLENCE AGAINST WOMEN, DEPARTMENT OF JUSTICE
17.BLS	BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR
17.DOL	DEPARTMENT OF LABOR
17.ESA	EMPLOYMENT STANDARDS ADMINISTRATION, DEPARTMENT OF LABOR
17.ETA	EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR
17.MSHA	MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR
17.ODEP	OFFICE OF DISABILITY EMPLOYMENT POLICY, DEPARTMENT OF LABOR
17.OLMS	OFFICE OF LABOR-MANAGEMENT STANDARDS, EMPLOYMENT STANDARDS ADMINISTRATION, DEPARTMENT OF LABOR
17.OSHA	OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR
17.OWCP	OFFICE OF WORKERS' COMPENSATION PROGRAMS, EMPLOYMENT STANDARDS ADMINISTRATION, DEPARTMENT OF LABOR
17.PWBA	PENSION AND WELFARE BENEFITS ADMINISTRATION, DEPARTMENT OF LABOR
17.VET	OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR
17.WB	WOMEN'S BUREAU, OFFICE OF THE SECRETARY, DEPARTMENT OF LABOR
19.BEC	BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE
19.BIR	BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE
19.BNEA	BUREAU OF NEAR EASTERN AFFAIRS, DEPARTMENT OF STATE
19.BP	BUREAU OF PERSONNEL, DEPARTMENT OF STATE
19.BPRM	BUREAU OF POPULATION, REFUGEES, AND MIGRATION, DEPARTMENT OF STATE
19.DOS	DEPARTMENT OF STATE
19.OLA	OFFICE OF THE LEGAL ADVISER, DEPARTMENT OF STATE
19.OMC	OFFICE OF MARINE CONSERVATION, BUREAU OF OCEANS AND INTERNATIONAL ENVIRONMENTAL AND SCIENTIFIC AFFAIRS, DEPARTMENT OF STATE
20.BTS	BUREAU OF TRANSPORTATION STATISTICS, DEPARTMENT OF TRANSPORTATION
20.DOT	DEPARTMENT OF TRANSPORTATION
20.FAA	FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
20.FHWA	FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
20.FMCA	FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
20.FRA	FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
20.FTA	FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
20.FTA	FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
20.MA	MARITIME ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
20.NHI	NATIONAL HIGHWAY INSTITUTE, FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

OSC ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
20.NHTFHA	NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
20.NHTSA	NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
20.OS	OFFICE OF THE SECRETARY, DEPARTMENT OF TRANSPORTATION
20.OSDBU	DEPARTMENT OF TRANSPORTATION, OFFICE OF THE SECRETARY, OFFICE OF SMALL AND DISADVANTAGED BUSINESS UTILIZATION
20.RAIT	RESEARCH AND INNOVATION TECHNOLOGY, DEPARTMENT OF TRANSPORTATION
20.RSPA	RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
21.CS	U.S. CUSTOMS SERVICES, DEPARTMENT OF THE TREASURY
21.DOT	DEPARTMENT OF TREASURY
21.IRS	INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
21.USDF	UNDER SECRETARY FOR DOMESTIC FINANCE, DEPARTMENT OF TREASURY
23.ARC	APPALACHIAN REGIONAL COMMISSION
27.OPM	OFFICE OF PERSONNEL MANAGEMENT
29.CCR	COMMISSION ON CIVIL RIGHTS
30.EEOC	EQUAL EMPLOYMENT OPPORTUNITY COMMISSION
32.FCC	FEDERAL COMMUNICATIONS COMMISSION
33.FMC	FEDERAL MARITIME COMMISSION
34.FMCS	FEDERAL MEDIATION AND CONCILIATION SERVICE
36.FTC	FEDERAL TRADE COMMISSION
39.GSA	GENERAL SERVICES ADMINISTRATION
40.GPO	U.S. GOVERNMENT PRINTING OFFICE
42.LOC	LIBRARY OF CONGRESS
43.NASA	NATIONAL AERONAUTICS AND SPACE ADMINISTRATION
44.NCUA	NATIONAL CREDIT UNION ADMINISTRATION
45.FCAH	FEDERAL COUNCIL ON THE ARTS AND THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES
45.IMLS	INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES
45.NEA	NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES
45.NEH	NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES
45.NFAH	NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES
46.NLRB	NATIONAL LABOR RELATIONS BOARD
47.NSF	NATIONAL SCIENCE FOUNDATION
53.CEPD	PRESIDENT'S COMMITTEE ON EMPLOYMENT OF PEOPLE WITH DISABILITIES
57.RRB	RAILROAD RETIREMENT BOARD
58.SEC	SECURITIES AND EXCHANGE COMMISSION
59.SBA	SMALL BUSINESS ADMINISTRATION
60.S	SMITHSONIAN INSTITUTE
61.ITC	U.S. INTERNATIONAL TRADE COMMISSION
62.TVA	TENNESSEE VALLEY AUTHORITY
64.DVA	DEPARTMENT OF VETERANS AFFAIRS
64.NCS	NATIONAL CEMETERY SYSTEM, DEPARTMENT OF VETERANS AFFAIRS
64.VBA	VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS
64.VHA	VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS
66.AIEO	AMERICAN INDIAN ENVIRONMENTAL OFFICE, ENVIRONMENTAL PROTECTION AGENCY
66.EED	ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY
66.EPA	ENVIRONMENTAL PROTECTION AGENCY
66.LISOOW	LONG ISLAND SOUND OFFICE, OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY

OSC ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
66.OA	OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY
66.OAOPEI	OFFICE OF THE ADMINISTRATOR, OFFICE OF POLICY ECONOMICS, AND INNOVATION, ENVIRONMENTAL PROTECTION AGENCY
66.OAR	OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY
66.OARM	OFFICE OF ADMINISTRATION AND RESOURCES MANAGEMENT, ENVIRONMENTAL PROTECTION AGENCY
66.OBCR	OFFICE OF BROWNFIELDS CLEANUP AND REDEVELOPMENT, OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY
66.OCA	OFFICE OF COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY
66.OECA	OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, OFFICE OF ENVIRONMENTAL JUSTICE, ENVIRONMENTAL PROTECTION AGENCY
66.OEE	OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY
66.OEI	OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY
66.OEJ	OFFICE OF ENVIRONMENTAL JUSTICE, ENVIRONMENTAL PROTECTION AGENCY
66.OGD	OFFICE OF GRANTS AND DEBARMENT, ENVIRONMENTAL PROTECTION AGENCY
66.OGWD	OFFICE OF GROUND WATER AND DRINKING WATER, ENVIRONMENTAL PROTECTION AGENCY
66.OIA	OFFICE OF INTERNATIONAL AFFAIRS, ENVIRONMENTAL PROTECTION AGENCY
66.OPPT	OFFICE OF POLLUTION AND PREVENTION AND TOXICS, ENVIRONMENTAL PROTECTION AGENCY
66.OPPTS	OFFICE OF PREVENTION, PESTICIDES AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY
66.ORD	OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY
66.OSW	OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY
66.OSWER	OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY
66.OSWUST	OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, OFFICE OF UNDERGROUND STORAGE TANKS, ENVIRONMENTAL PROTECTION AGENCY
66.OW	OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY
66.OWCBP	OFFICE OF WATER, CHESAPEAKE BAY PROGRAM OFFICE (CBPO), REGION III, ENVIRONMENTAL PROTECTION AGENCY
66.OWGL	OFFICE OF WATER, GREAT LAKES NATIONAL PROGRAM OFFICE, ENVIRONMENTAL PROTECTION AGENCY
66.OWGMPO	OFFICE OF WATER, GULF OF MEXICO PROGRAM OFFICE (GMPO), REGION IV, ENVIRONMENTAL PROTECTION AGENCY
66.R1	REGION 1, ENVIRONMENTAL PROTECTION AGENCY
66.R10	REGION 10. ENVIRONMENTAL PROTECTION AGENCY
66.R12	REGIONS 1 AND 2, OFFICE OF ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY
66.R1R2	REGION1 AND REGION 2, ENVIRONMENTAL PROTECTION AGENCY
66.R3	REGION 3, ENVIRONMENTAL PROTECTION AGENCY
66.R6	REGION 6, ENVIRONMENTAL PROTECTION AGENCY
66.R7	REGION 7, ENVIRONMENTAL PROTECTION AGENCY
66.R8	REGION 8, ENVIRONMENTAL PROTECTION AGENCY
66.R9	REGION 9, ENVIRONMENTAL PROTECTION AGENCY
68.NGA	NATIONAL GALLERY OF ART
70.OPIC	OVERSEAS PRIVATE INVESTMENT CORPORATION
72.CNCS	CORPORATION FOR NATIONAL AND COMMUNITY SERVICE
77.NRC	NUCLEAR REGULATORY COMMISSION
77.OIRM	OFFICE OF INFORMATION RESOURCES MANAGEMENT, NUCLEAR REGULATORY COMMISSION
77.ONRR	OFFICE OF NUCLEAR REGULATORY RESEARCH, NUCLEAR REGULATORY COMMISSION
77.OSP	OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION
78.CFTC	COMMODITY FUTURES TRADING COMMISSION
81. EIA	ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY
81.CRWM	CIVILIAN RADIOACTIVE WASTE MANAGEMENT, DEPARTMENT OF ENERGY
81.DOE	DEPARTMENT OF ENERGY

OSC ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
81.EM	ENVIRONMENTAL MANAGEMENT, OFFICE OF MANAGEMENT AND EVALUATION, DEPARTMENT OF ENERGY
81.LGP	LOAN GUARANTEE PROGRAM OFFICE, DEPARTMENT OF ENERGY
81.NNSA	NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA), DEPARTMENT OF ENERGY
81.ODA	OFFICE OF DIVERSITY AND OUTREACH, NATIONAL NUCLEAR SECURITY ADMINISTRATION
81.ODP	OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY
81.OEDER	OFFICE OF ELECTRICITY DELIVERY AND ELECTRICITY RELIABILITY, DEPARTMENT OF ENERGY
81.OEECR	OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY
81.OEERE	OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY
81.OEM	OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY
81.OEMSH	OFFICE OF ENVIRONMENT, SAFETY AND HEALTH, DEPARTMENT OF ENERGY
81.OER	OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY
81.OFE	OFFICE OF FOSSIL ENERGY, DEPARTMENT OF ENERGY
81.OGC	OFFICE OF GENERAL COUNSEL, DEPARTMENT OF ENERGY
81.OMEI	OFFICE OF MINORITY ECONOMIC IMPACT, OFFICE OF ECONOMIC IMPACT AND DIVERSITY, DEPARTMENT OF ENERGY
81.ONEST	OFFICE OF NUCLEAR ENERGY, SCIENCE AND TECHNOLOGY, DEPARTMENT OF ENERGY
81.ONNS	OFFICE OF NONPROLIFERATION AND NATIONAL SECURITY, DEPARTMENT OF ENERGY
81.OP	OFFICE OF POLICY, DEPARTMENT OF ENERGY
81.OSETI	OFFICE OF SCIENCE EDUCATION AND TECHNICAL INFORMATION, DEPARTMENT OF ENERGY
81.RFETS	ROCKY FLATS ENVIRONMENTAL TECHNOLOGY SITE, OFFICE OF CIVIL RIGHTS AND DIVERSITY MANAGEMENT, DEPARTMENT OF ENERGY
82.USIA	UNITED STATES INFORMATION AGENCY
83.FEMA	FEDERAL EMERGENCY MANAGEMENT AGENCY
83.MD	MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY
83.PTED	PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY
83.RRD	RESPONSE AND RECOVERY DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY
84.BEML	OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION
84.CPCFO	CONTRACTS AND PURCHASING, OFFICE OF THE CHIEF FINANCIAL OFFICER, DEPARTMENT OF EDUCATION
84.DBEML	OFFICE OF THE DIRECTOR FOR BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION
84.DOE	DEPARTMENT OF EDUCATION
84.ERI	OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION
84.ERSI	ASSISTANT SECRETARY FOR EDUCATION RESEARCH, STATISTICS, AND IMPROVEMENT, DEPARTMENT OF EDUCATION
84.ESE	OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION
84.FSA	FEDERAL STUDENT AID, DEPARTMENT
84.HRA	OFFICE OF THE DEPUTY UNDER SECRETARY FOR HUMAN RESOURCES AND ADMINISTRATION, DEPARTMENT OF EDUCATION
84.IES	INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION
84.NIL	NATIONAL INSTITUTE FOR LITERACY, DEPARTMENT OF EDUCATION
84.OELA	OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION
84.OERI	OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION
84.OESE	OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION
84.OII	OFFICE OF INNOVATION AND IMPROVEMENT
84.OPE	OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION
84.OS	OFFICE OF THE SECRETARY

OSC ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
84.OSFAP	OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION
84.SERS	OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION
84.SPE	OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION
84.SSER	OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION
84.SVAE	OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION
84.VAE	OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION
85.BGS	BARRY M. GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FOUNDATION
85.CCFF	CHRISTOPHER COLUMBUS FELLOWSHIP FOUNDATION
85.HTSF	HARRY S TRUMAN SCHOLARSHIP FOUNDATION
85.JMMF	JAMES MADISON MEMORIAL FELLOWSHIP FOUNDATION
85.MUS	THE MORRIS K. UDALL SCHOLARSHIP AND EXCELLENCE IN NATIONAL ENVIRONMENTAL POLICY FOUNDATION
85.S	SMITHSONIAN INSTITUTE
85.WWIC	THE WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS
86.ATB	ARCHITECTURAL AND TRANSPORTATION BARRIERS COMPLIANCE BOARD
86.PBGO	PENSION BENEFIT GUARANTY CORPORATION
89.NARA	NATIONAL ARCHIVES AND RECORDS ADMINISTRATION
90.DC	DENALI COMMISSION
90.DRA	DELTA REGIONAL AUTHORITY
90.DRA	DELTA REGIONAL AUTHORITY
90.EAC	ELECTION ASSISTANCE COMMISSION
90.JUFC	JAPAN-US FRIENDSHIP COMMISSION
91.USIP	UNITED STATES INSTITUTE OF PEACE
92.NCD	NATIONAL COUNCIL ON DISABILITY
93.ACF	ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.ACFAC	ADMINISTRATION FOR CHILDREN AND FAMILIES, ADMINISTRATION ON CHILDREN, YOUTH AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.AHCPR	AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.AOA	ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.BHP	BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.BHRD	BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.BPHC	BUREAU OF PRIMARY HEALTH CARE, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.CDCP	CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.CMHS	CENTER FOR MENTAL HEALTH SERVICES (CMHS), DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.CMMS	CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.CSAP	CENTER FOR SUBSTANCE ABUSE PREVENTION (CSAP), DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.CSAT	CENTER FOR SUBSTANCE ABUSE TREATMENT (CSAT), DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.DHHS	DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.FDA	FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.FYSB	FAMILY YOUTH SERVICES BRANCH, ADMINISTRATION ON CHILDREN, YOUTH AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.HCFA	HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.HRSA	HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

OSC ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
93.HSQB	HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.IHSHS	INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.IHSPH	INDIAN HEALTH SERVICE, PUBLIC HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.NHGR	NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.NICHD	NATIONAL INSTITUTE OF CHILD HEALTH AND HUMAN DEVELOPMENT, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.NID	NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.NIH	NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.NIOSH	NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.OASPE	OFFICE OF THE ASSISTANT SECRETARY FOR PLANNING AND EVALUATION, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.OCA	U.S. OFFICE OF CONSUMER AFFAIRS, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.OCS	OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.OCSE	OFFICE OF CHILD SUPPORT ENFORCEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.ODPH	OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.OJJDP	OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE
93.OMH	OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.OPE	OFFICE OF POLICY AND EVALUATION, ADMINISTRATION FOR CHILDREN AND FAMILIES DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.OPHS	OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.ORHP	OFFICE OF RURAL HEALTH POLICY, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.ORR	OFFICE OF REFUGEE RESETTLEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.OS	OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.PHS	PUBLIC HEALTH SERVICE
93.PHSII	PUBLIC HEALTH SERVICE-II
93.PSC	PROGRAM SUPPORT CENTER, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.SAMHS	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.SHCDC	NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.TSDR	AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES
94.CNCS	CORPORATION FOR NATIONAL AND COMMUNITY SERVICE
95.OPC	OUNCE OF PREVENTION COUNCIL
96.SSA	SOCIAL SECURITY ADMINISTRATION
97.DHS	DEPARTMENT OF HOMELAND SECURITY
97.EPRFEMA	EMERGENCY PREPAREDNESS AND RESPONSE, FEDERAL EMERGENCY MANAGEMENT, DEPARTMENT OF HOMELAND SECURITY
97.NPS	NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR
98.USAFID	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT
99.CIA	CENTRAL INTELLIGENCE AGENCY
99.CPSC	CONSUMER PRODUCT SAFETY COMMISSION
99.NRC	NATIONAL RESEARCH COUNCIL

OSC ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
99.OTH	OTHER FEDERAL AGENCIES
99.SI	SMITHSONIAN INSTITUTE
99.SJI	STATE JUSTICE INSTITUTE
99.UNKNOWN	OTHER FEDERAL AGENCIES
99.USPS	UNITED STATES POSTAL SERVICE

5.18 Exhibit L - Summary of Material Contingent Liabilities

This exhibit is used to report conditions that may result in material liabilities contingent on future events. Contingent liabilities include items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, potential lawsuits, and unsettled disputed claims or audit disallowances. Only unrecorded contingent liabilities should be included on the exhibit. If possible, estimate the potential loss amount or range of amounts. Do not include amounts that would be immaterial to your financial statements. Do not include lawsuits that have been referred to the Attorney General's Office because the OSC receives a separate listing of those lawsuits from the Attorney General's Office.

Near the end of the statewide financial statement audit (usually in early December), the OSC will contact state agencies via e-mail regarding subsequent events, which are events occurring after June 30 that warrant disclosure in the state's CAFR.

EXHIBIT L

SUMMARY OF MATERIAL CONTINGENT LIABILITIES
AT JUNE 30, 2008

Item	Estimated Amount or Range	Estimated Percentage Probability of Loss	Estimated Settlement Date

Note: Only list unrecorded contingent liabilities. If possible, estimate the possible loss amount or range of amounts. Do not include amounts that would be immaterial to your financial statements, and do not include lawsuits that have been referred to the Attorney General's Office.

SAMPLE

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

5.19 Exhibit M - Custodial Credit Risk Related to Cash on Hand or Deposited with Financial Institutions

Deposits with financial institutions include all imprest cash accounts, checking accounts, depository accounts, nonnegotiable certificates of deposit (negotiable CDs should be accounted for and reported as investments), restricted cash (not held for an agency by the State Treasurer) and amounts held in trust for students, inmates and patients. If these balances are not transferred to the State Treasurer by the close of business on June 30, they should be classified in 10XX accounts and reported on Exhibit M. Do not include on Exhibit M any balances classified in 11XX accounts or balances reclassified to account 1034–Restricted Cash Per GASB Statement No. 34 that were held by the State Treasurer at June 30. Please be sure to include money market accounts at financial institutions that are cash deposits. If you hold money market mutual funds, they should be excluded from the Exhibit M since they are investments. The money market mutual funds should be reported on the Exhibit N.

In order to meet the note disclosure requirements of GASB statements No. 3 and No. 40, we require you to classify your financial institution deposits into the following categories of risk:

- Category A includes: Federally insured deposits, uninsured deposits that are fully collateralized with securities held by the state or its agent in the state's name; uninsured deposits that are fully collateralized with securities held by the pledging financial institution's trust department or agent in the state's name; petty cash, change funds, and other cash on hand. The bank balance should be zero for petty cash, change funds, and cash on hand. The pooling of collateral allowed by the Colorado's Public Deposit Protection Act should be reported in this category.
- Category B includes: Deposits that are uninsured and uncollateralized, uninsured deposits that are collateralized with securities held by the pledging financial institution, and uninsured deposits that are collateralized with securities held by the pledging financial institution's trust department or agent that are not in the state's name. Deposits that are uninsured and uncollateralized are not in compliance with the Colorado Public Deposit Protection Act.

Colorado statutes state that public moneys may only be deposited in financial institutions designated as eligible public depositories. The statutes also require that amounts of public moneys on deposit in excess of the FDIC insurance coverage shall be collateralized. These requirements apply to both banks and savings and loan institutions.

A bank confirmation form is provided following Exhibit M, which should be used to determine the appropriate risk category for your deposits. It is important for the information confirmed by the bank to be complete and accurate. For any information requested and not confirmed by the bank, or for any information provided that appears to be in error, the department should contact the bank for clarification. Due to differences in interpretation of the rules concerning coverage of FDIC insurance, we must rely on the banking institution's representation to the agency of the amount of available insurance or collateralizing assets.

EXHIBIT M

CUSTODIAL CREDIT RISK RELATED TO
CASH ON HAND OR DEPOSITED WITH FINANCIAL INSTITUTIONS
AT JUNE 30, 2008

Bank Balance Risk Category*	Bank Balance	COFRS Balance
A		
A		
A		
A		
A		
A		
A		
A		
Subtotal Category A		
B		
B		
B		
B		
B		
B		
B		
B		
Subtotal Category B		
TOTALS:		

*RISK CATEGORIES:

1. Category A includes: Federally insured deposits, uninsured deposits that are fully collateralized with securities held by the state or its agent in the state's name; uninsured deposits that are fully collateralized with securities held by the pledging financial institution's trust department or agent in the state's name; petty cash, change funds, and other cash on hand. The bank balance should be zero for petty cash, change funds, and cash on hand.

2. Category B includes: Deposits that are uninsured and uncollateralized, uninsured deposits that are collateralized with securities held by the pledging financial institution, and uninsured deposits that are collateralized with securities held by the pledging financial institution's trust department or agent that are not in the state's name. Deposits that are uninsured and uncollateralized are not in compliance with the Public Deposit Protection Act.

Note: Report on this exhibit all amounts classified in 10XX accounts on COFRS on June 30, including certificates of deposit and restricted cash (if not held by the State Treasurer). Do not include any amounts recorded in 11XX or amounts held by the State Treasurer that have been reclassifed to 1034.

The COFRS balance must equal the COFRS Period 13 ending balance from the Exhibit Reconciling Balances report plus any Exhibits H posted. If it does not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.19.1 Bank Confirmation Form

In order for your agency to properly prepare Exhibit M, you need to confirm June 30 checking, savings, and certificate of deposit account balances. The Bank Confirmation Form requests information about amounts insured and collateralized under a given Public Deposit Protection Act (PDPA) number. If an agency has more than one PDPA number at the same bank, please use one confirmation form, with the account numbers and PDPA numbers filled out by your agency. For your reference, a listing of the PDPA numbers for each agency can be found at: http://www.dora.state.co.us/banking/pdpainformation/pdpaapplications/pdpa01.pdf

The information received from the financial institutions on this form should be summarized on the Exhibit M. Reporting & Analysis uses the risk classification information for note disclosure in accordance with GASB statements No. 3 and No. 40 in the statewide financial statements.

The information provided on the confirmation by the banking institution must be reviewed carefully. Incomplete or inaccurate information should be clarified with the bank. If FDIC insurance is applicable on the account, it should be reported as the lesser of the June 30 balance or $100,000. Questions regarding FDIC insurance should be directed to the Division of Banking at 303-894-7573.

It is also important to determine that the PDPA number assigned to your department is the PDPA number attached to the account on the banking institution's records. Banking institutions report monthly to the Division of Banking regarding FDIC insurance and collateralization requirements for public funds identified with a PDPA number. If the bank does not confirm the PDPA number, contact the bank.

DATE: _____

TO: _____

FROM: _____

SUBJECT: Verification of Deposits Insurance and/or Collateralization

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In order for our agency to properly report its cash deposits in fiscal year-end financial statements, we need the information requested below. It would be appreciated if you could provide the information by July 11, 2008.

The following is a listing of accounts for our agency under the given Public Deposit Protection Act Number that are on deposit in your financial institution along with space to report the balance, insurance, and collateral, as defined in Column C below.

A	B	C	D
Account Number	6/30/08 Balance	Total Amount that is: 1) Insured, or 2) Collateralized With Securities Held By: a) the State or, b) Your Trust Department or Agent in the State's Name	State Agency PDPA Number

In addition, I (we) certify that our financial institution is an Eligible Public Depository as required in Title 11 of the Colorado Revised Statutes.

Name of financial institution: _____

Person submitting the information: _____

Telephone number of preparer: _____

SAMPLE

5.20 Exhibit N1 - Fair Value of Investments

Use this exhibit to provide information about the types of investments your agency holds, the custodial risk associated with the security evidencing the investment, the difference between carrying value and fair value, and additional information about how you manage your investments. GASB statements No. 3, No. 31, and No. 40 require disclosure of the information that is requested on exhibits N1, N2, and N3.

GASB Statement No. 31 requires investments to be reported at fair value with only a few exceptions (such as money market investments). Effectively, this requires the OSC to record revenues related to realized or unrealized gains or losses on investments. To ensure that statewide reporting of unrealized gains and losses is done consistently, the OSC has decided that, except for the Deferred Compensation Plan investments, all entries for unrealized gains/losses will be handled as postclosing entries. Therefore, you should not make an entry to COFRS for unrealized gains/losses on investments your agency holds. Exhibit N is divided into three sections as follows:

Section A – Custodial Credit Risk Classification

In this section enter the fair value and indicate the custodial credit risk category (A or B) for each investment type as follows:

- Category A investments are all investments not reported in Category B including those not evidenced by securities that exist in physical or book entry form, such as, reverse repurchase agreements, open-end mutual funds, positions in investment pools, investments not held for income or profit, advance refunding escrow assets, venture capital, limited partnerships, real estate, mortgages and other loans, annuity contracts, or guaranteed investment contracts. The exhibit includes lines for reverse repurchase agreements, guaranteed investment contracts, and mutual funds; other material investments individually listed in the previous sentence should be shown in the line item titled "Other – Uncategorized", and the type of investment should be disclosed.
- Category B investments include securities that are uninsured, and are not registered in the state's name, and are held by either a) the counterparty or b) the counterparty's trust department or agent but not in the state's name.

The amount by which a repurchase agreement exceeds the fair value of the underlying securities is subject to custodial credit risk and should be reported in Category B. Closed end mutual funds and unit investment trusts are securities evidenced by a physical document, and they are therefore subject to custodial credit risk disclosure.

Section B – Fair Value Information

In order for the OSC to make the necessary unrealized gain/loss entries, we need both the carrying value and the fair value of your investments. Although, GASB Statement No. 31 allows certain investments (money market funds and investment contracts having less than one year to maturity at the time of purchase) to be reported at amortized cost, it is the State Controller's policy that all investments be reported at fair value. For most investments fair value will be determined by quoted market prices. However, if other valuation methods are used they must be disclosed (see Section C below). For the investments your agency holds, report the June 30 carrying balance by fund (COFRS Period 13 close balance as adjusted by exhibits H posted to the state's financial statements) and the related June 30 fair value. These investments should be recorded in COFRS balance sheet accounts 12XX or 16XX.

Section C – Valuation Disclosures

GASB statements No. 31 and No. 34 require several disclosures related to fair value of investments. The questions presented in Section C of Exhibit N1 address the disclosures that can only be identified at the agency level. For the first question, check the appropriate box. If you used something other than a quoted market price to establish fair value, then explain the significant assumptions and methods used in valuing that investment.

For the second question, check the appropriate box and list the fund that reported the investment asset and the fund that reported the investment income. Explain the reason for reporting the income in a fund category other than the one in which the asset was reported.

The third major item in Section C is a disclosure requirement of paragraph 121 in GASB Statement No. 34, and it applies to donor-restricted endowments, which the OSC interprets as including donor restricted permanent funds. For the first question provide the net appreciation of donor-restricted investments. This should include the unrealized gain/loss included in Section B as well as realized investment earning (interest, capital gains, etc.) Also provide the amount that management has the authority to expend.

For the second question, state how the amount available for expending is reported in the net assets section of the financial statements. For higher education, the donor-restricted investment should be part of the required fund balance reclassification entry that segregates the fund balance accounts as follows:

- 3200 – Externally Restricted – Other
- 3230 – Permanent Endowment – Expendable
- 3240 – Permanent Endowment – Nonexpendable

If the amount available for expending is offset in net assets by related liabilities, please explain that condition. For permanent funds, the classification as to expendable or nonexpendable is determined by the fund in which the investment revenue is recorded.

For the final question, state your policy for authorizing and expending endowment earnings that are subject to management's discretion. The standard cites spending rate (a percentage of investment income) and total return (all of investment income, realized and unrealized) as two policy options that entities may be using.

EXHIBIT N1

FAIR VALUE OF INVESTMENTS
AT JUNE 30, 2008

Section A

Type of Investment	Risk Category *	Fair Value
U. S. Government Securities		
Bank Acceptances		
Commercial Paper		
Corporate Bonds		
Corporate Equities		
Repurchase Agreements		
Asset Backed Securities		
Mortgages		
Mutual Funds		
Reverse Repurchase Agreements		
Guaranteed Investment Contracts		
Other - Uncategorized (List by type)		
	Total:	

* - See instructions for risk category classifications.

Section B (12xx, 16xx)

Fund	COFRS Balance	Fair Value
	Totals:	

Section C

Was the fair value of any investment estimated by a method other than quoted market prices?
Yes _____ No _____ If yes, list the investment and explain the estimation method below.

Was the income from any investment reported in or assigned to a fund category other than the one in which the investment asset was reported? Yes _____ No _____ If yes, explain below.

For **donor-restricted endowments** (GASB 34 Paragraph 121):

a) What amount of net appreciation of investments was available for authorization for expenditure by the board?
Net Appreciation: _____
Amount Available: _____

b) How is the available amount reported in net assets?

c) What is your agency/institution policy regarding authorizing and spending investment income?

The COFRS balance under Section B must equal the COFRS Period 13 ending balance from the Exhibit Reconciling Balances report. If it does not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.21 Exhibit N2 - Credit Quality Rating for Debt Securities

GASB Statement No. 40, paragraph 7 requires governmental entities to provide information about the credit risk associated with their investments by disclosing the credit quality rating of investments in debt securities. The credit quality ratings must be done by nationally recognized statistical rating organizations (NRSRO). The standard requires this disclosure for fixed income securities held individually as well participation in external investment pools, money market funds, bond mutual funds, and other pooled investments. The standard also requires disclosure of the amount of debt securities or debt based securities that are unrated. Obligations of the U.S. government and obligations explicitly guaranteed by the U.S. government are exempted from the credit quality disclosure requirements, and therefore, there may not be a not match between exhibits N1 and N2. Investment instruments issued by government-sponsored enterprises, such as, the Federal Farm Credit Banks, Federal Home Loan Bank System, Freddie Mac (Federal Home Loan Mortgage Corporation), Fannie Mae (Federal National Mortgage Association), and Sallie Mae (Student Loan Marketing Association) are subject to credit quality disclosures.

The left column of Exhibit N2 lists the investment types that are subject to the disclosure requirement. For each investment type that your agency holds, you should report the fair value amount and related credit quality rating that reflects the highest level of risk as set by any one of the three rating agencies. If a debt security investment is not rated by any of the three rating agencies, it should be reported in the far right column titled "Unrated". If an agency has multiple debt instruments of a single investment type with different credit quality ratings you should show the fair value amount related to each rating. (Question 17 of the GASB Statement No. 40 implementation guide precludes using the credit quality rating of the issuer rather than the credit quality rating of the individual instrument.) For each investment type, the fair value amount reported on Exhibit N2 should agree to the fair value amount reported on the Exhibit N1. As noted above, obligations of the U.S. government and obligations explicitly guaranteed by the U.S. government are exempted from the credit quality disclosure requirements and therefore will not match between exhibits N1 and N2.

The tables at the bottom of Exhibit N2 provide the major credit quality ratings used by the three rating agencies for long-term investments and short-term investments. The ratings agencies often provide further gradation in their credit quality ratings (usually through "+" and "-" indicators); however, the state will only report at the rating level shown in the table. State statute requires that bank acceptances be of the highest three ratings, commercial paper be of the highest rating, and corporate bonds be at least investment grade. Statutes do not specify the required rating for the other debt securities. You should report the actual rating even if it is below the statutorily required level. The University of Colorado operates its own treasury and investment operations separate of the Colorado State Treasurer's Office, and it has different requirements regarding allowable investments.

State agencies should not "look through" debt instrument based mutual funds to the rating of the underlying security. The rating of the mutual fund itself should be presented instead. If there is no NRSRO rating of the mutual fund itself, the mutual fund investment should be shown as unrated. State agencies must report the credit quality rating of their investments in mutual funds even if the underlying securities are solely in U.S. government securities with explicit guarantees.

Repurchase agreements are subject to credit quality risk disclosures if the underlying securities are subject to such disclosures. Repurchase agreements where the underlying securities are U.S. government securities with explicit guarantees are not subject to credit quality risk disclosures.

EXHIBIT N2
CREDIT QUALITY RATING FOR DEBT SECURITIES
AT JUNE 30, 2008

INVESTMENT TYPE	MOODY'S RATING	MOODY'S FAIR VALUE	STANDARD & POOR'S RATING	STANDARD & POOR'S FAIR VALUE	FITCH RATING	FITCH FAIR VALUE	UNRATED FAIR VALUE
U.S. Govt Agencies (No Explicit Guarantee)							
Bank Acceptances							
Commercial Paper							
Corporate Bonds							
Guarantee Investment Contracts							
Repurchase Agreements (if the underlying securities are subject to credit risk disclosures)							
Asset Backed Securities							
Money Market Mutual Funds							
Bond Mutual Funds (that are not guaranteed U.S. Govt Obligations)							

LONG-TERM CREDIT RATINGS

	MOODY'S	STANDARD & POOR'S	FITCH
Gilt Edge	Aaa	AAA	AAA
High Grade	Aa	AA	AA
Upper Medium	A	A	A
Lower Medium	Baa	BBB	BBB
Speculative	Ba	BB	BB
Very Speculative	B	B	B
High Default Risk	Caa	CCC	CCC
		CC	CC
		C	C
Default	Ca	D	DDD
	C		DD
			D

SHORT-TERM CREDIT RATINGS

	MOODY'S	STANDARD & POOR'S	FITCH
Highest	P1/MIG1	A-1	F-1
High	P2/MIG2	A-2	F-2
Good	P3/MIG3	A-3	F-3
Speculative	SG	B	B
Default Risk		C	C
Default		D	D

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.22 Exhibit N3 - Interest Rate Risk and Other Risk Disclosures

GASB Statement No. 40, paragraph 14 requires governmental entities to provide information about the interest rate risk associated with their investments by disclosing the maturities of their debt investments. This disclosure requirement applies to all fixed income investments including obligations guaranteed by the U.S. government. While the standard provides five options for making this disclosure, the state has selected average weighted maturity as its primary mechanism for reporting interest rate risk. If interest rate risk is managed by monitoring investment duration, then duration may be used to disclose interest rate risk. You should not report weighted average maturity and duration for the same investment. The standard also requires several disclosures of other investment related risks not reported on exhibits N1 or N2, which are addressed on Exhibit N3.

In the first box on Exhibit N3 you should report the fair value amount of debt investments. (For most investment types, this amount should agree to the fair value amount reported on Exhibit N1; however, certain investment types, such as mutual funds will only be reported on N3 if the underlying securities are primarily debt related. The OSC will not attempt to reconcile exhibits N1 to N3, but will rely on the agencies' representation of which investments are debt related and belong on N3.) Unless you manage investment risk by duration, you should report the maturity amount related to the fair value reported and the weighted average maturity (in years) of that maturity amount. Illustration No. 3 in GASB Statement No. 40 demonstrates the calculation of weighted average maturity. The OSC will use the maturity amount and the reported weighted average maturity to calculate a statewide aggregate weighted average maturity for the individual investment types. If you manage interest rate risk by monitoring investment duration, then you should report the fair value amount and the duration of the investment managed using duration. Money market funds that qualify as 2a7-like pools (pooled investments with underlying securities of very short maturities managed to maintain a constant dollar value) are exempt from this interest rate risk disclosure.

GASB Statement No. 40, paragraph 11 requires governmental entities to disclose the fair value of investments where an individual issuer represents more than five percent of the total investments for a major fund. Since individual agencies may not know the total investments held in a major fund (or aggregate nonmajor funds), the OSC will provide a table showing the five percent threshold for each major fund and aggregate nonmajor funds. This table will be provided as part of the Exhibit Reconciling Balances report distributed by the OSC after Period 13 close. In the box titled "Concentration of Credit Risk", you should report the fund name, issuer's name, and fair value amount of any individual security that exceeds the amount reported in the five-percent-threshold table. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement.

The remaining questions and required disclosures on the Exhibit N3 are self-explanatory. In general, they are intended to report concentrations of credit risk, foreign currency risk, and to identify and report the terms of investments that are highly sensitive to interest rate changes. Terms that make an investment highly sensitive to interest rate changes include: coupon multipliers, benchmark indexes, reset dates, and embedded options. An extended time to maturity also makes an investment highly sensitive to interest rate changes; however, that condition is addressed in the weighted average maturity or duration disclosures above. Because of the effect of interest rate changes on the prepayment of mortgage obligations, investments with mortgages as the underlying security (Fannie Mae, Ginnie Mae, Freddie Mac, Collateralized Mortgage Obligations) may be considered highly sensitive to interest rate changes. If you have questions regarding these required disclosures please contact your field accounting specialist.

EXHIBIT N3
INTEREST RATE RISK AND OTHER RISK DISCLOSURES
AT JUNE 30, 2008

INVESTMENT TYPE	FAIR VALUE AMOUNT	WEIGHTED AVERAGE MATURITY: MATURITY AMOUNT	WEIGHTED AVERAGE MATURITY: WEIGHTED AVERAGE MATURITY	DURATION (In Years)
U. S. Government Securities				
Bank Acceptances				
Commercial Paper				
Corporate Bonds				
Repurchase Agreements				
Asset Backed Securities				
Money Market Mutual Funds (Non 2a7-like pools)				
Bond Mutual Funds				

Name of the Major Fund using the Duration Methodology _____

Summarize below your agency or institution's policy on managing interest rate risk (e.g. limits on maturity of investments):

List any assumptions that affect the interest rate risk disclosure made above, e.g., cash flow timing, interest rate changes, call provisions. Also provide the fair value amount to which these assumptions apply:

Are your agency or institution's investments exposed to a concentration of credit risk? _____ Yes _____ No
If yes, summarize below your agency or institution's policy for managing concentration of credit risk:

Concentration of Credit Risk: (excluding guaranteed U.S. government securities, mutual funds, and investment pools)

Major Fund	Issuer's Name	Fair Value Amount

Are your agency or institution's deposits or investments exposed to foreign currency risk? _____ Yes _____ No
If yes, summarize below your agency or institution's policy for managing foreign currency risk:

If yes, provide the U.S dollar amount of the deposit or investment by currency denomination and, if applicable, by investment type:

Other Disclosures:
Do any of your investments have variable rates that use a multiplier that enhances or amplifies the effects of interest rate changes? ___Yes ____No
If yes provide the fair value amount, the coupon multiplier, and the benchmark index:

Do any of your investments vary inversely with a benchmark index (e.g. four percent minus the three-month LIBOR with a floor of one percent)? ____ Yes _____ No If yes, provide the fair value of the investment, its multiplier, its benchmark, and the frequency of reset dates.

Do repayments of your asset-backed investments vary significantly with changes in interest rates? ____Yes ____ No. If yes, provide the fair value amount, the nature of the underlying assets, and explain how the repayments may vary with changes in interest rates:

Prepared by: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.23 Exhibit O - Summary of Related Party or Foundation Disclosures

FASB 57 and SAS 45 promulgate the standards for disclosure of material related party transactions. In general, a related party is one that can exercise control or significant influence over the management or operating policies of another party, to the extent that one of the parties is or may be prevented from fully pursuing its own separate interests.

The minimum disclosures required for material related party transactions are:

- The nature of the material related party relationship. In addition, the name of the related party should be disclosed, if it is essential to the understanding of the relationship.
- A description of the material related party transactions, including amounts and other pertinent information. Related party transactions of zero or nominal amounts must also be disclosed. In other words, all information that is necessary to an understanding of the effects of the material related party transactions on the financial statements must be disclosed.
- The effects of any change in terms between the related party and the state from the terms applicable in prior periods.
- The terms of related party transactions, the manner of settlement of related party transactions, and the amount due to or from related parties must also be disclosed. Further, if the operating results or financial position of the state can be altered significantly by the effects of management control of the related party, even if there are no transactions with the related party, the nature of the control must be disclosed. In other words, if the existence of the control relationship has the potential of producing operating results or financial position that differs from those that would exist if there were no control relationship, disclosure must be made of the nature of such management control.

Examples of related organizations that might require related party transaction disclosure include but are not limited to:

Colorado Housing and Finance Authority
Colorado Health Facilities Authority
Colorado Agricultural Development Authority
Colorado Beef Council Authority
Colorado Sheep and Wool Authority
Fire and Police Pension Association
Pinnacol Assurance
The State Board of the Great Outdoors Colorado Trust Fund
Colorado Educational and Cultural Facilities Authority
Colorado Institute of Technology
Internet Portal Authority

In addition to the entities listed above, foundations existing for the benefit of higher education institutions that are not reported as component units of the state may or may not meet the criteria for disclosure as related parties. However, to address the State Auditor's concern regarding consistency in foundation reporting, the Higher Education Financial Advisory Committee has made the following interpretation of Higher Education Accounting Standard No. 14. Institutions should disclose foundation activity on this exhibit if the institution records transactions on its books that are funded by or at the direction of the foundation. If a foundation expends funds on behalf of an institution and the transactions are not recorded on the institutions books, no disclosure is necessary. Foundations that are reported as discretely presented component units of the state should not be reported on this Exhibit O.

EXHIBIT O

SUMMARY OF RELATED PARTY OR FOUNDATION DISCLOSURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

1. The name of the related party or foundation and the nature of the material relationship.

2. A description or summarization of the transactions, including amounts and other pertinent information.

3. The effects of any change in terms between periods.

4. The terms, the manner of settlement, and the amounts due to or from any related parties or foundations.

Note: References are FASB 57 and SAS-45 (AU Section 334). Submit one form for each entity with which your agency had a material relationship.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.24 Exhibit P - Major Accounting Estimates in Excess of $1,000,000

The use of estimates has been encouraged to aid in completing the close of the state's financial books of record as early as possible. This exhibit provides information to the State Controller regarding major accounting estimates used in closing.

For purposes of this exhibit, major estimates include those over $1,000,000. The $1,000,000 threshold applies both to balance sheet accounts and expenses/expenditures and revenues. Estimates related to recording depreciation of capital assets should not be included on the Exhibit P. The State Controller will review agencies' listings of major accounting estimates and request additional information if needed.

For those estimates where the current year accounting entry is an adjustment of the prior year estimate, you should also report the total amount of the estimate that is reflected in the balance sheet accounts. For example, the adjustment for the compensated absences liability may be small in any one fiscal year but your agency's cumulative balance sheet liability for compensated absences may be large and exceed the $1,000,000 threshold.

The exhibit requests information on the accounting entry resulting from the estimate and a brief narrative description of the purpose of the estimate.

EXHIBIT P

MAJOR ACCOUNTING ESTIMATES
IN EXCESS OF $1,000,000
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

1. Accounts impacted by the estimate:

COFRS Fund	Acct Type	BS Acct	Rsrc/ Objt	Debit	Credit

2. Brief description of the purpose of the estimate.

SAMPLE

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

5.25 Exhibit Q - Proprietary Fund Noncash Transactions – Non-Higher Education Institutions Only

Use this exhibit to provide information on noncash transactions of funds using proprietary fund-type accounting. GASB Statement No. 9 requires the disclosure of certain types of noncash transactions on the Statement of Cash Flows in the state's CAFR. Cash flow statements are only required for fund types using proprietary fund accounting. While these noncash transactions affect the balances on COFRS, they cannot be separately identified from the COFRS records. Higher Education institutions are not required to complete this Exhibit Q. Noncash transactions of higher education institutions are reported on Exhibit V.

In fiscal year 1998-99, the OSC began using direct-method techniques in preparing the Statement of Cash Flows. Under this approach, Reporting & Analysis reviews proprietary fund-type cash transactions through an automated process. This process does not provide a way to identify noncash transactions. Therefore, noncash transactions that meet the criteria in the following paragraph should be included on the Exhibit Q.

The Implementation Guide for GASB Statement No. 9 requires the disclosure of noncash transactions if <u>all</u> of the following three conditions are met:

1. The transaction is noncash. If a transaction is part cash and part noncash, the cash portion should be shown in the statement and the noncash portion evaluated for items 2 and 3 below.
2. The transaction affects recognized assets or liabilities. Changes in noncash assets or liabilities that are not attributable to a cash receipt or payment should be considered a noncash transaction. For example entering a capital lease for a building is a noncash transaction because a lease liability and the building were recorded. However, the inception of an operating lease would not be reported because there is no balance sheet effect.
3. The transaction is due to an investing, capital and related financing, or noncapital financing activity. (This implicitly excludes transactions that are related to operations. For the purposes of cash flow statement preparation, operating activities are defined as any activity that does not qualify as an investing, capital and related financing, or noncapital financing activity.) For example, a capital lease transaction meets the definition of a capital and related financing activity and should be reported as a noncash transaction. However, an account receivable exchanged for the forgiveness of an account payable is an operating activity and should not be reported as a noncash transaction.

Other examples of noncash transactions that the OSC has identified include assets (other than cash) or liabilities received or surrendered through capital contributions, losses on disposal of capital assets, and exchange of an investment to satisfy a loan or note payable. You may exclude transactions under one thousand dollars ($1,000).

Please review the information in Chapter 3, Section 4.4 to ensure that your accounting transactions support the OSC's preparation of the direct method cash flow statement.

EXHIBIT Q

PROPRIETARY FUND NONCASH TRANSACTIONS (Excluding Higher Education)
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

1. Accounts impacted by the noncash transaction(s):

Agency	Fund	Acct Type	BS Acct	Rsrc/ Objt	Debit	Credit

2. Description of the noncash transaction(s).

SAMPLE

NOTE: Include only noncash transactions that affect investing, capital and related financing, and noncapital financing activities.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

5.26 Exhibit R - Application/Letter of Certification for Petty Cash and Change Funds

CRS 24-30-202 (20.1) and Fiscal Rule 6.2 allow the State Controller to delegate approval of petty cash funds to a designee. This delegation allows the agency to establish, abolish, or change the dollar amount of petty cash and change funds.

Use Exhibit R to complete the annual certification confirming that the delegation conditions are still in place. The Exhibit R may also be used to apply for delegation of the State Controller's approval for petty cash and change funds. Application for delegation may be completed at any time during the fiscal year, not just during the open/close process. The "List of Approved Petty Cash and Change Funds" in Item No. 6 on Exhibit R contains the minimum data elements required. Agencies may use a more inclusive format if desired and attach it to Exhibit R. The item "Petty Cash or Change Fund Identifier" is the agency assigned descriptor of the petty cash or change fund; it could be location, an assigned number, or a text description.

If your agency does not have delegated authority for petty cash and change funds, enter "none" on the Exhibit Listing Form and do not complete this exhibit. Due to the attest signatures required on this exhibit, it must be submitted in paper format with original signatures.

EXHIBIT R
APPLICATION/LETTER OF CERTIFICATION
FOR PETTY CASH AND CHANGE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

CRS 24-30-202 (20.1) and Fiscal Rule 6.2 allow the state controller to delegate approval of petty cash funds to a designee. This delegation allows departments or institutions to establish, abolish, or change the dollar amount of their petty cash and change funds.

Please sign below to signify your understanding, agreement, and certification of the following statements:

1. The delegation of petty cash and change funds is to the controller or chief financial officer of this department or institution. This authority can not be subdelegated to anyone else.

2. The department or institution has adequate internal controls in place to safeguard the petty cash and change funds.

3. No individual petty cash fund exceeds $2,500

4. All cash at the agency is maintained in the correct classifications on COFRS as Petty Cash (1012), Change Funds (1011) or Cash on Hand (1010).

5. Change funds are kept to a minimum. No expenditures have been made from change funds. Expenditures from petty cash have been limited to those allowed in Fiscal Rule 6.2.

6. A report listing the agency, fund, petty cash and change funds authorized, and the authorized amount is to be submitted annually. A format for the report follows; attach an additional schedule if needed.

Agency	Fund	Petty Cash or Change Fund Identifier	Amount Authorized

Please mark one, as it applies to your agency/department.

_____ Letter of Certification
_____ Application for Delegation

This letter of certification/application for delegation applies to the following:

Department/Institution: _____
Agency Name(s) _____
Agency Code(s) _____
Approval Delegated To: _____
Signature: _____ Date: _____
Controller or Chief Financial Officer

(For new delegation)
Approved by: _____ Date: _____
For the State Controller

SAMPLE

5.27 Exhibit S - Changes in Short-Term Financing

Paragraph 12 of GASB Statement No. 38 requires disclosure of short-term debt financing even if no short-term debt was outstanding at June 30. Exhibit S applies only to short-term financing that is external to the state's reporting entity; therefore, State Treasury loans and advances and inter and intrafund borrowings should not be reported on this exhibit.

In the upper section of the exhibit, enter your beginning short-term debt balance, any increase in the balance during the year, and the ending balance. All amounts should be entered with the accounting normal-balance signs, that is, credit balances and increases are entered as negative numbers and debits to the account and decreases are entered as positive numbers. The decrease is calculated by the formulas in the exhibit template. If you enter balances in the line item titled "Other Short-Term Financing", please provide a descriptive title for the activity.

In the lower section of the exhibit, describe the nature and purpose of the short-term borrowing reported in the upper section.

EXHIBIT S

SCHEDULE OF CHANGES IN SHORT-TERM FINANCING
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

COFRS		6/30/07	Changes		6/30/08
Fund	Account	(Balance)	(Increase)	Decrease	(Balance)
Tax Revenue Anticipation Notes:					
Lines of Credit:					
Short-Term External Loans:					
Other Short-Term Financing:					
	Totals				

Describe the nature and purpose of the short-term financing listed above:

NOTE: The issuance and retirement of short-term financing should be disclosed on this exhibit even if the beginning and/or ending balance of the financing is zero.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.28 Exhibit T - Segment Reporting

Paragraph 122 of GASB Statement No. 34, as revised by paragraph 17 of GASB Statement No. 37, requires certain disclosures of enterprise activities that qualify as segments. An enterprise activity qualifies as a segment if it is an identifiable activity that has revenue bonds with a revenue stream pledged in support of debt and is required by an external party to separately account for the assets, liabilities, revenues, and expenses of the activity.

Section A – Condensed Financial Information

In Section A of the exhibit, you should enter the condensed financial information specified by the line items listed. The exhibit template includes Check Totals at the bottom of Section A that must remain at zero after the data entry for the segment is complete. These Check Totals ensure that the financial statements articulate and required financial statement relationships are maintained.

Section B – Operating Statement Balances Recast

Section B is used to recast the operating statement balances from Section A into the format required on the government-wide Statement of Activities for reporting in the state's CAFR. Amounts reported in this section of the exhibit will be reported on a line separate from the related business-type activity in the CAFR Statement of Activities. This section is applicable only if the segment reported in Section A is considered a "different" identifiable activity from the business-type activities in which it is reported on the fund level statements. If the goods or services of a segment are supplemental or secondary to the delivery of the primary goods or services of the enterprise, then the segment is not considered "different", and it would not be reported in Section B of this exhibit. GASB Statement No. 37, paragraph 10, footnote C states that, "For higher education institutions reported in enterprise funds, the variety of activities common to those institutions – for example, food service, bookstore, residence halls, and student unions – generally would not be required to be reported separately." An example of a "different" identifiable activity that would be reported in Section B is the generation and sale of electricity by a higher education enterprise that qualifies as a segment. In this instance, the goods sold are unrelated to the primary products of the enterprise, and Section B of the exhibit should be completed. The OSC will interpret the absence of balances reported in Section B as each agency's representation that its segments are not "different" from their normal enterprise activity.

Section C – Segment Information

In Section C of the exhibit describe the type of goods or services provided by each segment.

Two segments may be reported on the exhibit. Additional numbered instances of the exhibit may be needed if an agency or institution has more than two segments.

EXHIBIT T

SEGMENT REPORTING
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

SECTION A

			Segment #1	Segment #2
Assets:	Current Assets			
	Due from Other Funds			
	Other NonCapital Assets			
	Capital Assets			
Liabilities:	Current Liabilities			
	Due to Other Funds			
	NonCurrent Liabilities			
Net Assets:	Invested in Capital Assest (net)			
	Restricted Endowments Expendable			
	Restricted Endowments Nonexpendable			
	Other Restricted Net Assets			
	Unrestricted			
Operating Revenue:	Tuition and Fees			
	Sales of Goods and Services			
	Other			
Operating Expense:	Depreciation			
	Other			
Nonoper. Rev(Exp):	Investment Income			
	Gifts and Donations			
	Other Nonoperating Revenues			
	Debt Service			
	Other Nonoperating Expenses			
Other:	Transfers In			
	Transfers-Out			
	Capital Contributions			
	Additions to Endowments			
	Special and Extraordinary Items			
	Prior Period Adjustments			
Beginning Net Assets				
Cash Provided By:	Operations			
	Noncapital Financing			
	Capital and Related Financing			
	Investing			
Beginning Cash				
Ending Cash				
Check Totals: (Must be zero after data entry)		SONA	0	0
		SORECNA	0	0
		SOCF	0	0

SECTION B

For each segment that is an identifiable activity different from your business type activity, provide the following:

Total Expenses
Fees, Fines, and Charges for Goods/Services
Operating Grants
Capital Grants
Unrestricted Investment Earnings
Other Revenues (not include in 4 previous lines)

SECTION C

Describe the type of goods or services provided by each segment.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.29 Exhibits U1 and U2 - Other Disclosures

Accounting standards require certain disclosures that cannot be known by the Office of the State Controller without agency input. Because those disclosures do not fit well with other exhibits, they are accumulated on exhibits U1 and U2.

5.29.1 Exhibit U1 - Other Disclosures

Sections A and B - Special and Extraordinary Items

Paragraph 89 and other paragraphs in GASB Statement No. 34 require specific reporting treatment of special and extraordinary items as defined in paragraphs 55 and 56 of that standard. Because the nature of unusual and extraordinary items can vary widely, we have not established accounts on COFRS to record the transactions. Unusual and infrequent transactions should be recorded on COFRS in the accounts that most accurately reflect the underlying events. Sections A and B on Exhibit U are used to disclose how the transaction was coded and to describe the nature of the transaction.

Special items are transactions that are either unusual in nature or infrequent in occurrence and are under the control of management. The terms unusual and infrequent should be assessed in the context of the activities normal operations (see APB 30 for more on the definitions of unusual and infrequent). In Section A of the exhibit show how the special item was coded on COFRS and provide a description of the underlying event. The description should be adequate for disclosure in the state's annual financial report, and it should explain the transaction without the need for prior knowledge of the event. The OSC will reclassify the transaction in a postclosing entry to make it possible to report the transaction separately from other balances.

Extraordinary items are transactions that are both unusual in nature and infrequent in occurrence; whether or not the event was within the control of management. The terms unusual and infrequent should be assessed in the context of the activity's normal operations (see APB 30 for more on the definitions of unusual and infrequent). In Section B of the exhibit show how the extraordinary item was coded on COFRS, and provide a description of the underlying event. The description should be adequate for disclosure in the state's annual financial report, and it should explain the transaction without the need for prior knowledge of the event. The OSC will reclassify the transaction in a postclosing entry to make it possible to report the transaction separately from other balances.

Section C – Asset Class Lives

The State Controller does not specify the asset class lives to be used in calculating depreciation; instead, agencies are required to use their own experience in establishing class lives. The OSC is required to disclose in the CAFR the policy for estimating asset useful lives. Show in Section C the shortest estimated life used and the longest estimated life used for each of the following classes of assets; land improvements, buildings, leasehold improvements, equipment, library books, infrastructure, other. Do not consider assets that are clearly immaterial in completing this section of the exhibit. The OSC will disclose a range of class lives used based on the information provided in Section C of this exhibit.

Section D – Legal or Contractual Violations

Paragraph 9 of GASB Statement No. 38 requires disclosure of significant violations of finance-related legal or contractual provisions and the actions taken to address the violation. In Section D, describe any such violations that occurred within the fiscal year and the actions taken to cure the violation and/or prevent recurrence.

Section E – Capitalized Interest

FASB Statement 34 requires proprietary activities to capitalize interest cost during the time that activities necessary to get the asset ready for its intended use are in progress. Report in Section E the amount of interest capitalized during the fiscal year.

EXHIBIT U1

OTHER DISCLOSURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

Section A - Special Items: (Unusual or infrequent, within management's control)

COFRS Fund	Acct Type	BS Acct	Rsrc/ Objt	Debit	Credit

Description of the Special Item:

Section B - Extraordinary Items: (Unusual and infrequent, with or without management control)

COFRS Fund	Acct Type	BS Acct	Rsrc/ Objt	Debit	Credit

Description of the Extraordinary Item:

Section C - Class Lifes Used for Depreciation:

Asset Class:	Shortest Life Used	Longest Life Used

Section D - Violations of Finance-Related Legal or Contractual Provisions

Describe the Violation:

Desribe the Actions Taken to Address the Violation:

Section E- Interest Capitalized During Construction in Proprietary Funds

Report the amount of construction interest capitalized in the current fiscal year.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.29.2 Exhibit U2 - Other Disclosures

Section A – On Behalf Payments of Salary and Fringe Benefits

GASB Statement No. 24, paragraphs 7-13 require employer governments (the state) to report revenues and expenditures/expenses for salaries and fringe benefits paid by another entity (such as, a government, not-for-profit, or private company or individual) to a third party (such as, employees or a pension/benefit plan) for services provided to the state. Report in Section A the amount of salaries or fringe benefits the employee or pension/benefit plan received from the other entity and describe the relationship with the paying entity.

Section B – Discretely Presented Component Units

As discussed in Chapter 3, Section 4.5, GASB Statement No. 39 requires the state to report certain organizations as discretely presented component units. Use Section B to inform the Office of the State Controller of any foundation or other organization associated with your agency that has assets or revenues in excess of $75 million and that meets the discrete presentation requirements of GASB Statement No. 39. The OSC will no longer poll state agencies after fiscal year close to determine if any additional organizations have met the discrete presentation requirements; the absence of information presented in this Section B will be considered to be each agency's representation that no additional organizations have met the state's discrete presentation requirements under GASB Statement No. 39.

Section C – Idle Impaired Assets

Paragraphs 17 and 20 of GASB Statement No. 42 require the state to disclose a description of asset impairments, the amount of the impairments, and the carrying value of assets that are impaired and are idle at year-end regardless of whether the impairment is considered temporary or permanent. Use Section C to report these three items, and to report the fund in which the asset is reported. Assets reported in this section must have met the impairment criteria of GASB Statement No. 42, that is, the impairment must be both unexpected and the decline in service utility must be significant in relationship to the current service utility of the asset. See Chapter 9, Section 1.11 for more information on impairments and insurance recoveries. Please note that an asset impairment may also qualify as a special or extraordinary event and may require submission of an Exhibit U1.

Section D – Termination Benefits

Paragraphs 18-21 of GASB Statement No. 47 – Accounting for Termination Benefits require note disclosures including a description of the termination benefit arrangement, the number of employees affected, the time period over which benefits will be provided, the cost of the termination benefits accrued, the change in the actuarially accrued liability of a pension plan or other postemployment benefits plan (other than the PERA Health Care Trust Fund) affected by the termination benefits, the assumptions underlying the benefits cost estimate (such as, cost inflation assumptions, and discount rate). In addition, if the benefit cost has not been reported in the financial statements because the amount is not estimable, agencies should disclose that fact. Please be aware that this reporting requirement only applies to accrued obligations, not payments that have already been made.

EXHIBIT U2

OTHER DISCLOSURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

Section A - On Behalf Payments of Salary and Fringe Benefits

Report the amount of salaries and fringe benefits to be reported in compliance with GASB 24.

Describe the relationship with the entity that pays salary or fringe benefits for your staff.

Section B - Discretely Presented Component Units - GASB 39

Report any organization that your agency is associated with the meets the state's GASB 39 requirements.

Section C - Idle Impaired Assets - GASB 42

Report the fund, the impairment amount, the carrying value (if the asset is idle), and a description of the impairment.

Section D - Termination Benefits Disclosure - GASB 47

Report the applicable termination benefits disclosure requirements of GASB 47. See instructions.

SAMPLE

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

5.30 Exhibit V - Higher Education Cash Flow Statement – Supplemental Information

The OSC is required to present a cash flow statement for all proprietary fund types, and it must use the direct-method format for the presentation. For agencies outside higher education, the OSC uses the indirect method along with transaction-based adjustments to prepare the direct-method format cash flow statement. Because higher education feeds summarized transactions to COFRS, the OSC does not have access to the transaction detail needed to convert the indirect method to the direct-method format. Higher Education should complete Exhibit V to provide the information needed for the conversion and to disclose noncash transactions.

Section A – Indirect Method Adjustments for Direct Method Format

The items listed in Section A of the exhibit are cash inflows and outflows that affect real accounts (Statement of Net Assets accounts – SONA) and that generally do not affect nominal accounts (operating statement accounts). Refer to Chapter 3, Section 4.4 for a schedule showing how COFRS accounts aggregate to cash flow statement line items. Using these aggregations, the indirect method in some instances results in net cash flows that must be converted to gross cash flows. The amounts presented in Section A provide that conversion. **Show uses of cash as bracketed amounts.**

Cash From Operations:

The two lines related to loans are used to show the cash inflows and outflows that result from SONA transactions in the loan revolving activity. The sum of the cash inflows and outflows for the loan revolving activity must equal the year-to-year change in the real accounts used to track the loan activity. The OSC includes loan cancellations in the indirect-method calculation of the year-to-year change in loans receivable, so loan cancellations should not be included in the amounts shown on the exhibit.

Cash Flows From Noncapital Financing:

The two lines related to Deposits Held in Custody are used to show the cash received and disbursed when the institution holds funds for others that it will not report as revenues or expenses. This is commonly referred to as agency or balance sheet accounting in the proprietary funds. Examples of this situation include funds held and disbursed for campus organizations, and funds related to the Federal Direct Lending Program. The sum of the cash inflows and outflows for agency activity must equal the year-to-year change in the real accounts used to track this activity.

The two lines related to noncapital debt are used to show the cash inflows and cash outflows that result from notes and anticipation warrants (balance sheet accounts 2323,2610, 2810, 2811, 2812, and 2830) that are used for operations rather than capital financing. Note that cash flows related to liability accounts 2805, 2806, 2807, and 2813 are not to be included in the amounts shown for noncapital debt. We expect that the use of these accounts in the proprietary funds will be limited to the year-end entry to reclassify unspent capital bonds and Certificates of Participation proceeds (for net asset classification purposes). Since COPs are issued for capital related purposes, accounts 2805, 2806, 2807, and 2813 are included in the capital related financing section.

Cash Flows From Capital and Related Financing:

The line titled State Capital Contributions applies only to those higher education institutions that disburse funds for capital projects from the 3XX funds and then are reimbursed by Fund 461. In order to present the higher education enterprise fund similarly to other enterprise funds, the OSC will report expenditures in the capital construction fund for the general funded portion of projects and convert the transfer-in (revenue source code EBGD) recorded by higher education in the plant fund (or Fund 320) to a capital contribution (RSRC 8800). Revenue source code 8800 will

be included with the change in capital assets, thus, eliminating the cash outflow that would have been shown for the acquisition of capital assets. For institutions that pay capital expenditures from Fund 461, the balance in EBGD/8800 should be disclosed in Section B as a noncash transaction. For institutions that are reimbursed by the capital construction Fund 461, this line item should show the balance in revenue source code EBGD, and the amount should not be shown as a noncash transaction.

The two lines related to capital assets should show the cash disbursed for capital asset acquisitions and the cash received from sales of capital assets. Together these amounts should equal the net change in the real and nominal accounts related to capital assets. The OSC will calculate the net amount for these two lines combined by adjusting the year-to-year change in net capital asset balances for depreciation, leases entered, gain/loss on sale, capital contribution, and any other account for which capital assets are the offset. Agencies can calculate the gross amount for each of these lines by reviewing transactions that affect capital assets and that have cash offsets, or the calculation can be done by a separate tracking mechanism.

The line titled Capital Lease and Mortgage Principal Payments should show the cash disbursements for lease and mortgage principal payments but not the cash disbursed for interest payments, which the OSC can identify from the operating statement accounts. This amount may not match the amount shown as lease liability reduction on Exhibit C if you have mortgage payments. This amount will be shown as a capital related cash outflow, and it will be used to adjust the cash provided/used in Acquisitions of Capital Assets where the change in lease and mortgage liability is included. The increase in lease or mortgage liability related to acquiring a new capital asset is disclosed in Section B – Noncash Transactions (see below).

The line titled Proceeds from Bonds, Notes, and COPs should show the cash received at issuance of the debt instrument including any premium or discount. The line titled Bond, Note, and COP Principal Payments should show disbursements for capital related debt service, but it should exclude interest payments, which are presented in a separate line and can be identified from the operating statement accounts. It should also include amounts recorded in 171X related to deferred debt issuance costs that did not reduced bond proceeds. The sum of the cash inflows and outflows for debt activity must equal the year-to-year change in the real accounts used to track the debt.

Cash Flows From Investing:

The line titled Purchases of Investments should show cash disbursed to buy investments. The line titled Proceeds from Sale and Maturity of Investments should show cash received from the sale of investments and the cash received when investments mature. The sum of the cash inflows and outflows for investment activity must equal the year-to-year change in the real accounts used to track investments.

Section B – Noncash Transactions

Higher Education institutions should complete this section of Exhibit V and should not complete Exhibit Q. Certain noncash transactions must be reported on the Statement of Cash Flows. Those transactions are limited to investing, capital, and financing activities that affect recognized assets or liabilities but do not result in cash receipts or cash payments. Note that this definition excludes transactions affecting operating assets or liabilities. Examples of noncash transactions that should be shown in this section include: (the following list is not intended to be comprehensive)

- Loss on disposal of capital assets,
- State capital contributions (if cash was not transferred to the higher education funds),
- New mortgages or capital leases initiated during the year,
- Amortization of refunding gain/loss,
- Amortization of debt premium or discount,
- Amortization of investment premium or discount, or
- Exchange of an investment to satisfy a loan or note payable.

Each noncash transaction should be shown in Section B as the accounting journal entry used to record the transaction. Include the accounting string elements shown in Section B. The unrealized gain/loss adjustment required by GASB Statement No. 31 is a noncash transaction for agency held investments; the same adjustment for cash with the State Treasurer is a cash transaction for the state's CAFR. The OSC will identify the noncash transaction related to unrealized gains/losses from the Exhibit N, and therefore, higher education institutions should not include it on the Exhibit V.

You may omit noncash transactions under $10,000 from this exhibit.

EXHIBIT V

HIGHER EDUCATION CASH FLOW STATEMENT - SUPPLEMENTAL INFORMATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

SECTION A - Indirect Method Adjustments for Direct Method Format **Amount**

Note: Data entry should be done in unshaded cells. **Show uses of Cash as bracketed amounts.**

Cash Flows from Operations:	
Loans Disbursed	
Loan Collections	
Cash Flows from Noncapital Financing:	
Receipts of Deposits Held in Custody	
Disbursements of Deposits Held in Custody	
Noncapital Debt Proceeds (Notes, Anticipation Warrants)	
Noncapital Debt Payments (Notes, Anticipation Warrants)	
Cash Flows from Capital and Related Financing:	
State Capital Contributions (only if cash was transferred to 3XX funds)	
Acquisition of Capital Assets	
Disposal of Capital Assets	
Capital Lease and Mortgage Principal Payments	
Proceeds from Bonds and COPs	
Bond and COPs Principal Payments	
Cash Flows from Investing:	
Purchases of Investments	
Proceeds from Sale and Maturity of Investments	

SECTION B - Noncash Transactions (Show the balanced accounting entry that recorded the noncash transactio

(Noncash transactions affecting real accounts presented in the three categories that are not cash from operations.)

Agency	Fund	Type	BS - Account	Object/Rev Source	Debit	Credit

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.31 Exhibit W1 - Changes in Capital Assets – Governmental and Internal Service Funds

Use the Exhibit W1 to report changes in capital assets owned or used by governmental funds and internal service funds. Internal service funds are included on this exhibit because internal service fund assets are reported with governmental activities on the government-wide Statement of Net Assets. Do not report capital assets owned by enterprise or fiduciary funds on this exhibit. Changes in enterprise fund capital assets are reported on Exhibit W2, and changes in fiduciary fund capital assets are not on either exhibit W1 or W2 because fiduciary funds are not reported on the government-wide Statement of Net Assets.

The Exhibit W1 is divided into the three sections required by the note disclosure; Capital Assets not Being Depreciated, Capital Assets Being Depreciated, and Accumulated Depreciation. Each section is subdivided into the asset classes established for reporting by the Office of the State Controller. The COFRS balance sheet account numbers related to each asset class are listed below the asset class. The beginning and ending balance for each asset class is provided to you on the Exhibit Reconciling Balances Report. You should enter these balances in the first and last columns respectively and adjust the ending balance for any applicable exhibits H. In the column titled Additions enter the summation of all entries that increase the capital assets or accumulated depreciation including:

- Capitalized property purchases,
- Donations of capital assets,
- Lease inceptions,
- Depreciation expense, and
- Prior period adjustments, if the amount is not material at the statewide level.

In the column titled CIP Transfers, enter the amount of completed construction that you are reclassifying from Construction in Progress to a particular capitalized asset. Use the normal accounting convention to report the transfer, that is, credit CIP (a negative or bracketed amount) and debit the capitalized asset (a positive or unbracketed amount). No amounts should be entered in this column in the Accumulated Depreciation Section.

In the column titled Deductions enter the summation of all entries that decrease capital assets or accumulated depreciation including:

- Capital assets sold,
- Capital asset inventory losses,
- Other capital asset dispositions,
- Removal of accumulated depreciation at capital asset disposition, and
- Prior period adjustments, if the amount is not material at the statewide level.

Beginning, ending, and additions balances should be entered with their normal accounting signs (that is, as positive numbers for capital assets and negative numbers for accumulated depreciation); deductions should also be entered using their normal accounting signs (that is, negative numbers for capital assets reductions and positive numbers for accumulated depreciation reductions). Each asset class (row) must cross-foot using this sign convention. As with other exhibits, you should explain whether any Exhibit H affected the ending balance on the Exhibit W1. Entries reclassifying balances between capital asset accounts or moving capital assets between agencies should be shown as both debits and credits in the deduction column so that they are not reflected in total additions and deductions.

Adjustments considered material at the statewide level (for which a prior period adjustment has been posted) should change the beginning balance on the Exhibit W1.

The amounts recorded as depreciation on COFRS in object code 4130 (including Exhibit H adjustments) should agree to the totals reported in the Additions column for Accumulated Depreciation in Exhibit W1.

EXHIBIT W1

SCHEDULE OF CHANGES IN CAPITAL ASSETS
GOVERNMENTAL AND INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

Note: Data entry should be done in unshaded cells.

	6/30/07 Balance	Additions	CIP Transfers	(Deductions)	6/30/08 Balance
Capital Assets Not Being Depreciated:					
Land (1800)					
Land Improvements (1815)					
Collections (1857)					
Construction in Progress (1860, 1887)					
Infrastructure (1880, 1890, 1895, 1898)					
Capital Assets Being Depreciated:					
Leasehold and Land Improvements (1810, 1830)					
Buildings (1820)					
Vehicles and Equipment (1840 thru 1843)					
Library Materials & Collections (1850, 1855)					
Other Capital Assets (1870)					
Infrastructure (1880, 1885, 1888, 1890, 1895, 1898)					

Accumulated Depreciation:	6/30/07 (Balance)	(Additions)		Deductions	6/30/08 (Balance)
Leasehold and Land Improvements (1811, 1831)					
Buildings (1821)					
Vehicles and Equipment (1847, 1848, 1849)					
Library Materials & Collections (1851, 1856)					
Other Capital Assets (1871)					
Infrastructure (1886, 1889, 1891, 1896, 1899)					
Totals					

The beginning and ending balances must equal the balances from the Exhibit Reconciling Balances report. If the ending balance does not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.32 Exhibit W2 - Changes in Capital Assets – Enterprise Funds

Use the Exhibit W2 to report changes in capital assets owned by enterprise funds. Do not report capital assets owned by governmental funds, internal service funds, or fiduciary funds on this exhibit. Changes in capital assets of those funds are reported on Exhibit W1 except fiduciary funds, which are not on either exhibit W1 or W2 because fiduciary funds are not reported on the government-wide Statement of Net Assets.

The Exhibit W2 is divided into the three sections required by the note disclosure; Capital Assets not Being Depreciated, Capital Assets Being Depreciated, and Accumulated Depreciation. Each section is subdivided into the asset classes established for reporting by the OSC. The COFRS balance sheet account numbers related to each asset class are listed below the asset class. The beginning and ending balance for each asset class is provided to you on the Exhibit Reconciling Balances Report. You should enter these balances in the first and last columns respectively and adjust the ending balance for any applicable exhibits H. In the column titled Additions enter the summation of all entries that increase the capital assets or accumulated depreciation including:

- Capitalized property purchases,
- Donations of capital assets,
- Lease inceptions,
- Depreciation expense, and
- Prior period adjustments, if the amount is not material at the statewide level.

In the column titled CIP Transfers, enter the amount of completed construction that you are reclassifying from Construction in Progress to a particular capitalized asset. Use the normal accounting convention to report the transfer, that is, credit CIP (a negative or bracketed amount) and debit the capitalized asset (a positive or unbracketed amount). No amounts should be entered in this column in the Accumulated Depreciation Section.

In the column titled Deductions enter the summation of all entries that decrease capital assets or accumulated depreciation including:

- Capital assets sold,
- Capital asset inventory losses,
- Other capital asset dispositions,
- Removal of accumulated depreciation at capital asset disposition, and
- Prior period adjustments, if the amount is not material at the statewide level.

Beginning, ending, and additions balances should be entered with their normal accounting signs (that is, as positive numbers for capital assets and negative numbers for accumulated depreciation); deductions should also be entered using their normal accounting signs (that is, negative numbers for capital assets reductions and positive numbers for accumulated depreciation reductions). Each asset class (row) must crossfoot using this sign convention. As with other exhibits, you should explain whether any Exhibit H affected the ending balance on the Exhibit W2. Entries reclassifying balances between capital asset accounts or moving capital assets between agencies should be shown as both debits and credits in the deduction column so that they are not reflected in total additions and deductions.

Adjustments considered material at the statewide level (for which a prior period adjustment has been posted) should change the beginning balance on the Exhibit W2.

The amounts recorded as depreciation on COFRS in object code 4130 (including Exhibit H adjustments) should agree to the totals reported in the Additions column for Accumulated Depreciation in Exhibit W2.

EXHIBIT W2

SCHEDULE OF CHANGES IN CAPITAL ASSETS
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

Note: Data entry should be done in unshaded cells.

	6/30/07 Balance	Additions	CIP Transfers	(Deductions)	6/30/08 Balance
Capital Assets Not Being Depreciated:					
Land (1800)					
Land Improvements (1815)					
Collections (1857)					
Construction in Progress (1860, 1887)					
Infrastructure (1880, 1890, 1895, 1898)					
Capital Assets Being Depreciated:					
Leasehold and Land Improvements (1810, 1830)					
Buildings (1820)					
Vehicles and Equipment (1840 thru 1843)					
Library Materials & Collections (1850, 1855)					
Other Capital Assets (1870)					
Infrastructure (1880, 1885, 1888, 1890, 1895, 1898)					

Accumulated Depreciation:	6/30/07 (Balance)	(Additions)		Deductions	6/30/08 (Balance)
Leasehold and Land Improvements (1811, 1831)					
Buildings (1821)					
Vehicles and Equipment (1847, 1848, 1849)					
Library Materials & Collections (1851, 1856)					
Other Capital Assets (1871)					
Infrastructure (1886, 1889, 1891, 1896, 1899)					
Totals					

The beginning and ending balances must equal the balances from the Exhibit Reconciling Balances report. If the ending balance does not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.33 Exhibit Y1 - OPEB - Disclosures for Financial Statement and RSI Notes

Exhibit Y1 and Y2 are used to report under the requirements of GASB Statement No. 43 – Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans. (See exhibits Y3/Y4 for employer reporting under GASB Statement No. 45.) Statement No. 43 sets accounting and reporting standards for OPEB plans that provide postemployment healthcare benefits, whether provided separately or through a pension plan, and for all other forms of postemployment benefits when provided separately from a pension plan. Benefits other than healthcare that are provided through a pension plan are accounted for and reported under the pension plan requirements of GASB Statement No. 25 and No. 27. Exhibit Y1 applies to any state agency that provides postemployment benefits as defined in GASB Statement No. 43. The state implemented GASB Statement No. 43 in FY06-07; however, it was determined in that process that none of the state's plans met the trust fund requirements of GASB Statement No. 43. Exhibits Y1/Y2 are being left in place in the event that a new or existing plan is determined to meet the GASB Statement No. 43 requirements.

Statement No. 43 applies to both defined contribution and defined benefit plans. It applies whether the plan's financial statements are presented as a stand-alone financial report (issued by an administrator subject to governmental accounting standards, such as, a public employees retirement system) or as a fiduciary fund in the plan sponsor's or employer's financial statements.

Paragraph 5 of Statement No. 43 says that the statement does not apply to plan assets that an employer earmarks in or transfers to a governmental fund or proprietary fund. This requirement is intended to ensure that OPEB plans meet the trust requirements for reporting. The plain meaning of this provision is that OPEB plans reported in the Higher Education institutions' enterprise funds would not be subject to the statement's requirement. However, because Higher Education institutions are reported in the state's CAFR as a special-purpose government engaged solely in business-type activities, there is no mechanism to report fiduciary activities (trust funds) of Higher Education. In order to comply with the intent of Paragraph 8 of Statement No. 43, Higher Education institutions that have a qualifying OPEB trust fund will continue to feed the OPEB plan activities (assets, liabilities, additions, and deductions) as usual to the enterprise fund (305/320) on COFRS and then provide fiduciary format financial statements for each separate plan on Exhibit Y2. Statement 43 has provisions that require separate reporting of each plan in the notes to the financial statements if the individual plans are not separately reported in the fiduciary statements or in a stand-alone report. Colorado will employ this provision to ensure full disclosure of OPEB plans that meet the trust requirements but are reported in the Higher Education institutions' enterprise fund.

After having obtained a thorough understanding of GASB Statement No. 43 and its implementation guide, agencies that have OPEB plans should answer all 28 of the questions on the Exhibit Y1. Add lines to the exhibit as needed to fully address each question. The required information should be available in plan documents or from your actuary or plan administrator. If you have questions regarding the information requested on Exhibit Y1 please contact your field accounting specialist or Karoline Clark at 303-866-3811.

EXHIBIT Y1

OPEB REPORTING - DISCLOSURES FOR FINANCIAL STATEMENT AND RSI NOTES
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

1 Does the plan qualify as a trust? (Contributions are irrevocable, plan assets are protected from creditors, and plan assets are dedicated to benefits) Yes No (If "No", then this Exhibit Y1 should not be completed.)

2 Have separate stand alone GAAP compliant financial reports for the plan been issued and made publicly available? ____Yes ____No If yes, provide information on how to obtain those reports.

3 Type of Plan: ___ Single Employer; ____Agent Multiple Employer; ____ Cost Sharing Multiple Employer

4 Classes of employees covered (for example: Faculty, Admin Staff, State Patrol Officers):

5 Number of plan members in each of the following categories: _____Active; _____ Terminated But Eligible; _____Retired/Beneficiaries Receiving Benefits

6 Is the plan closed to new members? ____Yes ____No

7 Describe the plan's benefit provisions:

8 Describe the source of the authority to set or change benefits:

9 Describe the provisions or policies regarding scheduled or ad hoc benefit increases:

10 Basis of accounting: ___Full Accrual ____Other (list if applicable)

11 Describe when contributions, benefits, and refunds are recognized?

12 Describe the method of determining the fair value of plan assets (if other than by quoted market prices):

13 Describe the source of authority for setting contributions required of employers, employees, and others:

14 Describe the method used to set contribution rates?

15 Describe how administrative costs are financed?

16 Are there legal or contractual maximum contribution rates? _____ Yes _____ No (If yes, describe)

17 What are the current contribution rates for: Employers; Employees; Others

18 Are there any long-term contracts for contributions? _____ Yes _____ No (If yes, describe)

19 Are there legally required reserves or designations ? Yes No (If yes, provide amount and describe)

20 Are techniques used to reduce volatility (e.g, asset valuation smoothing)? Yes No (If yes, describe)

21 Are there reasons that OSC cannot make the standard disclosures required by GASB 43 paragraph 30(d)(2)? _____ Yes No (If yes, describe)

22 Which Actuarial Cost Method is used? ____ Unit Credit; ____ Entry Age; ____ Entry Age Normal; ____Attained Age; Aggregate; Frozen Entry Age; Frozen Attained Age

23 Describe the method used to determine the Actuarial Value of Assets:

24 Provide rate amounts for the following actuarial assumptions: ____ Inflation; ____ Discount Rate/Investment Return; Salary Increases (if relevant to the AAL); Healthcare Cost Trend

25 Which amortization method is used? Level Dollar; Level Percent of Projected Payroll

26 What is the amortization period of the Unfunded Actuarial Accrued Liability? Years

27 Is the amortization period of the Unfunded Actuarial Accrued Liability open or closed? Open Closed

28 Describe the factors affecting trends in the two schedules (funding progress and employer contributions) shown on Exhibit Y2, such as, changes in plan population, changes in actuarial methods, or changes in actuarial assumptions:

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.34 Exhibit Y2 - OPEB - Plan Financial Statement and Required Supplementary Information

Exhibit Y1 and Y2 are used to report under the requirements of GASB Statement No. 43 – Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans. (See exhibits Y3/Y4 for employer reporting under GASB Statement No. 45.) See the instructions for Exhibit Y1 regarding applicability and the state's implementation of Statement No. 43. Exhibit Y2 applies to any state agency that provides postemployment benefits under a qualifying trust fund as defined in GASB Statement No. 43.

Section A – Current Year Financial Statements of the Plan

Paragraphs 13 and 15 of Statement No. 43 require presentation of financial statements for each separate plan in the notes to the financial statements if the individual plan is not identifiable in the combined or combining fiduciary statements and the plan has not issued GAAP compliant stand-alone financial statements and RSI (if applicable). For OPEB plans in Higher Education institutions, which are reported by the state in an enterprise fund under GASB Statement No. 35's provision for special purpose governments engaged solely in business-type activities, it will not be possible to separately report an OPEB plan in a fiduciary combined or combining statement. Therefore, all Higher Education OPEB plans with qualifying trust funds will need to complete Section A of Exhibit Y2, unless the plan has separately issued stand-alone GAAP compliant financial statements that are publicly available. Enter all amounts in Section A of Exhibit Y2 as positive balances (including Investment Expense shown in the Additions portion of the Statement of Changes in Plan Net Assets) unless they are abnormal balances at the financial statement level. Note that the preprogrammed Check Totals must sum to 0 for the Statement of Plan Net Assets and the Statement of Changes in Plan Net Assets.

Section B – Required Supplementary Information – Schedule of Funding Progress

The funding progress information provided in Section B will be presented in the state's CAFR in the RSI section following the financial statement notes. The information for this schedule should be available from your actuary or plan administrator if you have not developed it at your agency. The attributes to be reported in Section B are defined and explained in GASB Statement No. 43, paragraphs 30d(1) and 35, and must be reported in compliance with the actuarial parameters of GASB Statement No. 43. In the normal course, three years (or three valuations) of information are required in this section; however, the transition provisions of GASB Statement No. 43, paragraph 45 allow reporting of fewer years of data until three valuations have been done in conformity with the parameters specified in GASB Statement No. 43.

Section C – Required Supplementary Information – Schedule of Employer Contributions

Paragraph 36 of GASB Statement No. 43 requires the Schedule of Employer Contributions, which includes the Annual Required Contribution (ARC - calculated in conformance with the actuarial parameters of GASB Statement No. 43) and a percentage of the ARC that was recognized in the plan's financial statements as contributions by employers. In the normal course, three years of information are required in this section; however, the transition provisions of GASB Statement No. 43, paragraph 45 allow reporting of fewer years of data until three valuations have been done in conformity with the parameters specified in GASB Statement No. 43. GASB Statement No. 43 allows reduced note disclosures when an OPEB plan issues a GAAP compliant stand-alone financial report that is publicly available. The reduced disclosures requirement is summarized in a table in Illustration 2 of Appendix D of GASB Statement No. 43.

EXHIBIT Y2

OPEB REPORTING - PLAN FINANCIAL STATEMENTS AND REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

SECTION A - Current Year Financial Statements of the Plan **Amount**

STATEMENT OF PLAN NET ASSETS		
Assets:	Cash and Pooled Cash	
	Receivables:	
	Employer	
	Employer Long-Term	
	Employee	
	Interest and Dividends	
	Investments:	
	U.S. Government Securities	
	Corporate Bonds	
	Corporate Stocks	
	Other Investments	
	Other Assets Used in Plan Operations	
Liabilities:	Accrued Payables	
	Benefits Payable	
	Refunds Payable	
Plan Net Assets:	Net Assets Held in Trust for OPEB	
STATEMENT OF CHANGES IN PLAN NET ASSETS		
Additions:	Contributions From:	
	Employers	
	Members	
	Others	
	Net Investment Income:	
	Increase in Fair Value of Investments	
	Interest and Dividend Income	
	Investment Expense	
Deductions:	Benefits & Refunds Paid to Members & Beneficiaries	
	Administrative Expense	
Net Assets Held in Trust for OPEB:		
	Beginning of Year	
	End of Year	
Check Totals: (Must be zero after data entry)	SOPNA	0
	SOCPNA	0

SECTION B - Required Supplementary Information - Schedule of Funding Progress - Three Years Required

Actuarial Valuation Date	Actuarial Value Assets (a)	Actuarial Accrued Liability (b)	Unfunded Act Accrd Liab (UAAL) (b-a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a %age of Covered Payroll ([b - a] / c)

SECTION C - Required Supplementary Information - Schedule of Employer Contributions - Three Years Required

Fiscal Year Ended June 30	Annual Required Contribution	Percent Contributed
2007-08		
2006-07		
2005-06		

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.35 Exhibit Y3 - OPEB - Employer Reporting

Exhibits Y3 and Y4 are used to report an agency's OPEB activity under GASB Statement No. 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. Statement No. 45 applies to defined benefit and defined contribution plans that offer postemployment benefits outside of a pension plan. It applies whether or not plan assets and liabilities are reported in trust or agency funds in the employer's or the state's financial statements. The statement applies to the state's participation in the PERA Health Care Trust Fund; however, agencies are not require to complete the Exhibit Y3 or Y4 for that participation because it will be disclosed on a statewide basis by the OSC. In addition, the recommended PERA disclosures for agency stand-alone financial statements are updated each year to include the required disclosures for the PERA Health Care Trust Fund.

Questions #1 through #12 on the Exhibit Y3 apply regardless of the type of OPEB plan that your agency provides. Question #13 applies only if the plan is a cost-sharing multiple-employer plan, and questions #14 through #25 apply only if the plan is a sole or agent employer plan. Agencies with defined contribution plans need only answer questions #1 through #12 and #14. Agencies that have fully insured OPEB plans where the premiums are paid only while employees are in active service should review GASB Statement No. 45, paragraph 28 and provide the required information to R&A, separately from the Exhibit Y3 and Y4.

Disclosures provided on exhibits Y1 through Y4 will be coordinated to prevent duplication by the OSC in those instances where GASB statements No. 43 and No. 45 are both applicable.

After having obtained a thorough understanding of GASB Statement No. 45 and the related implementation guide, agencies that have OPEB plans should answer the applicable questions on the Exhibit Y3. You should add lines to the exhibit as needed to fully address each question. The required information should be available in plan documents or from your actuary or plan administrator. If you have questions regarding the information requested on Exhibit Y3 please contact your field accounting specialist or Karoline Clark at 303-866-3811.

EXHIBIT Y3

OPEB REPORTING - DISCLOSURES FOR FINANCIAL STATEMENT NOTES, RSI, AND RSI NOTES
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

PLAN DESCRIPTION:

1 Does the plan qualify as a trust? (Contributions are irrevocable, plan assets are protected from creditors, and plan assets are dedicated to benefits) Yes No (If yes see Exhibit Y1; if no answer the following questions.)

2 Name of the plan and outside administrator (if applicable): _____

3 Type of Plan: ___ Defined Benefit ____Defined Contribution

4 Type of Plan: ___ Single Employer; ____Agent Multiple Employer; ____ Cost-Sharing Multiple-Employer (CSME)

5 Describe the plan's benefit provisions:

6 Describe the source of the authority to set or change benefits:

7 Have separate stand-alone GAAP compliant financial reports for the plan been issued and made publicly available? ____Yes ____No If yes, provide information on how to obtain those reports.

FUNDING POLICY:

8 Describe the source of authority for setting contributions required of employers, employees, and/or others:

9 Required contribution rate of plan members as dollar amount or percentage of covered payroll.

10 Required contribution rate of the plan employer as dollar amount or percentage of covered payroll.

11 Describe how employer contribution rates are determined (for example: by statute, by contract, or on a pay-as you go basis).

12 List any legal or contractual limits on contribution rates or rate increases. _____

13 If the plan is a CSME plan list the contribution required and the percentage of that amount contributed for three years.

	Current Year	Prior Year	2nd Year Prior
Dollar Contribution Reqd.			
Percentage Contributed			

IF THE PLAN IS A SOLE OR AGENT PLAN PROVIDE THE FOLLOWING:

14 Annual OPEB cost: _____ Dollar Amount Contributed: _____

15 If a net OPEB obligation (NOPEBO) exists provide the following (ARC= Annual Required Contribution):
ARC: _____ Interest on NOPEBO: _____ ARC Adjmt: _____
Increase/Decrease in NOPEB _____ Ending NOPEBO Balance _____

16 Provide the following information for three years (See transition provision in Paragraph 25c.)

	Current Year	Prior Year	2nd Year Prior
Annual OPEB Cost			
Percentage Contributed			
Ending Net OPEB Obligation			

17 Funded Status:
Valuation Date: _____ Actuarial Value of Assets (AVA _____
Actuarial Accrued Liability (AAL): _____ Unfunded Actuarial Liab.(UAL) _____
AVA as percentage of AAL: _____ Annual Covered Payroll: _____
UAL as percentage of Covered Payroll: _____

18 Are there reasons that OSC cannot make the standard disclosures required by GASB 45 paragraph 25d? _____ Yes No (If yes, describe)

19 Do you use actuarial techniques (e.g. investment smoothing) to reduce short-term volatility in plan assets and liabilities? Yes No (If yes, describe)

20 Which Actuarial Cost Method is used by the plan? ____ Unit Credit; ____ Entry Age; ____ Entry Age Normal; Attained Age; Aggregate; Frozen Entry Age; Frozen Attained Age

21 Describe the method used to determine the Actuarial Value of Assets:

22 Provide rate amounts for the following actuarial assumptions: ____ Inflation; ____ Discount Rate/Investment Return; Postretirement Benefit Increase Rate Salary Increases (if relevant to the AAL);

23 Which amortization method is used? Level Dollar; Level Percent of Projected Payroll

24 What is the amortization period of the Unfunded Actuarial Accrued Liability? Years

25 Is the amortization period of the Unfunded Actuarial Liability open or closed? Open Closed

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.36 Exhibit Y4 - OPEB - Employer Required Supplementary Information Reporting

Exhibit Y4 is used to report supplementary information required by the Governmental Accounting Standards Board for an agency's OPEB activity under GASB Statement No. 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. Statement No. 45 applies to defined benefit and defined contribution plans that offer postemployment health care benefits through any plan or other benefits outside of a pension plan. It applies whether or not plan assets and liabilities are reported in trust or agency funds in the employer's or the state's financial statements. The statement applies to the state's participation in the PERA Health Care Trust Fund; however, agencies are not require to complete the Exhibit Y4 for that participation because it will be disclose on a statewide basis by the OSC. In addition, the recommended PERA disclosures for agency stand-alone financial statements are updated each year to include the required disclosures for the PERA Health Care Trust Fund.

Sections A and B – Sole and Agent Employers – Factors Significantly Affecting Trends in Funding
Progress and Required Supplementary Information – Schedule of Funding Progress – Three Years/Valuations Required

Sections A and B of the Exhibit Y4 are applicable to sole and agent OPEB plans. The purpose of these sections is to relay information regarding the trends in funding status of the OPEB plan and to explain any known factors that have or will affect those trends. Note that the information requested in Section B represents multiple years/valuations of the same single year/valuation information requested in Question #17 of Exhibit Y3. You will provide the information in years format if you perform annual valuations of your OPEB plan; however, GASB statements No. 43 and No. 45 allow valuations at two or three year intervals depending on the number of participants in the plan (see GASB Statement No. 45, paragraph 12). If you perform actuarial valuations on a two or three year cycle, you will provide this information for each of the applicable valuations.

Section C – Required Supplementary Information – Schedule of Funding Progress and Schedule of Employer Contributions – Three Years or Three Valuations Required

This section is applicable only when the plan in question is a cost-sharing multiple-employer plan and the plan does not issue and make publicly available a GASB Statement No. 43 compliant stand-alone financial report. You are required to provide information that will allow the financial statement reader to put the cost-sharing plan information in perspective, such as, the percentage that your participation in the plan represents of the total cost-sharing multiple-employer plan. Note that the schedule of funding progress and the schedule of employer contributions are for the cost-sharing multiple-employer plan as a whole and not for your individual participation in the plan.

After having obtained a thorough understanding of GASB Statement No. 45 and the related implementation guide, agencies that have OPEB plans should provide the information request on Exhibit Y4. You should add lines to the exhibit as needed to fully address each question. The required information should be available in plan documents or from your actuary or plan administrator. If you have questions regarding the information requested on Exhibit Y4 please contact your field accounting specialist or Karoline Clark at 303-866-3811.

EXHIBIT Y4

OPEB REPORTING - REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

SECTION A - Factors Significantly Affecting Trends in Funding Progress - Sole and Agent Employers

Describe any changes in benefit provisions:

Describe any change in the size or composition of the population covered by the plan:

Describe any change in the actuarial methods or assumptions used:

SECTION B - Required Supplementary Information - Sole and Agent Employers - Schedule of Funding Progress - Three Years/Valuations Required

Actuarial Valuation Date	Actuarial Value Assets (a)	Actuarial Accrued Liability (b)	Unfunded Act Accrd Liab (UAAL) (b-a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a %age of Covered Payroll ([b - a] / c)

NOTE: Section C applies only when a cost-sharing multiple-employer plan in which you participate does not issue and make publicly available a GASB 43 compliant stand-alone plan financial report.

SECTION C - Required Supplementary Information - Schedule of Funding Progress and Schedule of Employer Contributions - Three Years or Three Valuations Required

Provide any information that you believe would assist the reader in understanding the scale of the information presented relative to the employer (for example, the percentage that the employer's payroll represents of the total Covered Payroll for the plan).

Actuarial Valuation Date	Actuarial Value Assets (a)	Actuarial Accrued Liability (b)	Unfunded Act Accrd Liab (UAAL) (b-a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a %age of Covered Payroll ([b - a] / c)

Fiscal Year Ended June 30	Annual Required Contribution	Percent Contributed
2007-08		
2006-07		
2005-06		

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Email Address: _____ Date Prepared: _____

SAMPLE

5.37 Intra/Interfund Receivable/Payable Confirmation Form

This confirmation form fulfills multiple purposes. In addition to being the source of information for balancing the intra and interfund payables/receivables, it is the basis for the GASB Statement No. 38 disclosure of the source of all interfund receivables and the fund to which the amounts are payable. The form is also the source of information for a postclosing entry eliminating amounts receivable from or payable to fiduciary funds, which are considered external for the government-wide Statement of Net Assets. In order to prepare this disclosure from the existing confirmation process, it is necessary that the confirmation forms contain only one-to-one or many-to-one fund relationships. The OSC cannot identify the source of receivables and the funds to which amounts are payable if the confirmation forms contain many-to-many fund relationships.

Based on our experience in the prior fiscal year closings, the following five areas need to be emphasized in the intra/interfund receivable/payable confirmation process.

1. Send all confirmation forms directly to R&A (R&A@state.co.us). Do not send the confirmation forms to your field accounting specialist. E-mailed forms are preferred (please see the General Instructions on the following page); however, you may fax the confirmations to R&A at 303-866-4233. Questions related to the confirmation forms can be directed to Hollie Turtle at 303-866-3894.
2. Buying agencies may have cleared an intra/interfund payable that the selling agency still has recorded as an intra/interfund receivable. For example, a buying agency uses a check or warrant to make payment and the selling agency has not yet received the payment or has recorded the receipt in the following fiscal year. When this or a similar situation occurs, the Buyer agency should fill in the In-Transit field and provide the actual COFRS balance sheet coding string where the payable is recorded at 6/30/08 (e.g., Warrants, Vouchers, or Other Payable), pending the check clearing the bank. For agencies using Payment Vouchers on COFRS, you may use the Forward Reference search screen on the Financial Data Warehouse to confirm if an AD document has cleared the bank prior to June 30 (via a WR document). The information provided on the form will be used to reclassify the receivable or payable for statewide financial statement purposes only. No follow-up entry in the next fiscal year will be required.
3. The process R&A uses to balance these intra/interfund receivables and payables relies on having a copy signed by both the buyer and the seller. In most cases, the Seller agency initiates the form, signs it, sends it to the Buyer agency, who signs the form and sends it back to the Seller agency. **The CU System has indicated that they are unable to provide the confirmation forms for which they are the Seller agency. Therefore, those agencies with Buyer transactions involving the CU System are required to initiate the confirmation forms and send them to CU.** The Seller agency will then forward one completed copy to R&A. Also, the OSC no longer requires agencies to move the amounts into the Inter/Intrafund balance sheet accounts. If the Buyer or Seller agencies have recorded the receivable or payable in balance sheet accounts other than an intra/interfund receivable/payable, please provide the actual COFRS account coding string where the balances are recorded, and the OSC will reclassify them for statewide financial statement purposes only.
4. The confirmation form should not be used as a billing instrument, except as described below for the Department of Personnel & Administration direct billing. The selling agencies should ensure that bills for services are sent out with sufficient time for the receiving agency to record the payable and complete the confirmation form.
5. The OSC is setting the intra/interfund receivable/payable cutoff date at July 22. However, agencies should complete their confirmations as far in advance of the cutoff date as possible. The completed and signed forms are due to the OSC by August 1. State agencies have

reported that selling agencies often send confirmation forms after the cutoff date. This requires buying agencies to record additional expenditures and recompute their augmenting revenue late in the closing process, which adversely affects their ability to timely close their books. To address this situation the OSC is adopting the following procedure. No confirmations may be initiated after the cutoff date and selling agencies are required to record the post-cutoff receivable as an external receivable. If the amount of the external receivable recorded exceeds the $200,000 Exhibit H threshold, the selling agency must submit an Exhibit H to the OSC. Exhibits H received under this requirement will only be posted if they are determined to be material at the financial statement level. Matching intra/interfund payable accrual exhibits H will be requested from buying agencies only if it is determined the intra/interfund receivable entry is material and must be posted. Buying agencies are authorized to refuse posting of intra/interfund payables after the cutoff date based on this procedure.

GENERAL INSTRUCTIONS

The intra/interfund receivable/payable confirmation form that follows is required for all agencies and institutions recording intra/interfund receivable/payables at the close of FY07-08. The form represents an agreement between agencies or funds documenting that both parties are aware of the amount and the account coding recorded by the other party to the transaction. Please remember that these receivable/payables may be within a single agency and either within the same fund category or between funds in that single agency.

Individual receivable/payable accounts that are equal to or less than $1,000 do not need to be confirmed. All intra/interfund transactions that exceed $1,000 (in COFRS accounts 137X, 139X, 1720, 1730, 236X, 239X, 2940, and 2950, or other balance sheet accounts) must be supported by these agreements. If the actual amounts are not known, an estimated amount should be agreed on by the agencies involved. The confirmation forms must be signed by the controllers (or their designee) of the departments or institutions of higher education involved in the transaction. The deadline for finalizing intra/interfund receivable/payables is July 22 (see the discussion of the cutoff date above). You should reconcile the amounts in your balance sheet accounts on COFRS to the detail on the Intra/Interfund Receivable/Payable Confirmation Forms. However, this reconciliation should not be submitted to the OSC. Submit a signed copy of all Intra/Interfund Receivable/Payable Confirmation Forms to R&A by August 1. If you are using e-mail to complete these forms, when the confirmation is complete and agreed to by both sides of the transaction, the seller should forward a copy of the entire e-mail (including replies back and forth between the Buyer and Seller), along with the confirmation form to R&A (R&A@state.co.us). This will serve as the submission of the form to the OSC by both parties and no paper copy need be transmitted. Reporting & Analysis will respond to the e-mail to confirm receipt of documentation of the confirmation process.

Agencies can determine if a transaction should be coded as an intra or interfund receivable or payable by referring to the table included in Chapter 3, Section 3.17.

In general, the following steps should be taken:

1. In most cases, the Seller agency controller should contact the Buyer agency controller to discuss the existence of the receivable/payable. The exception to this is with transactions involving the CU System. Those agencies with Buyer transactions involving the CU System are required to contact CU to discuss the existence of the receivable/payable. Both sides should come to agreement at that point whether it is a valid receivable/payable and agree as to the amount (either estimated or actual). You may summarize multiple transactions on a single form, but not many-to-many fund relationships. If the amount is determined to be equal to or less than $1,000, no confirmation need be completed.

2. The Seller agency (or the Buyer agency, in the case of CU Seller transactions) should complete their portion of the confirmation form and fax or e-mail the form to the Buyer agency (or the Seller agency in the case of the CU Seller transactions). If the amounts are not recorded in the COFRS Intra/Interfund balance sheet accounts, please fill in the actual COFRS coding string where they are recorded. The OSC is concerned with having accurate COFRS coding string data so we can correctly reclassify the amounts for financial statement purposes.
3. If the Buyer agency agrees to the amount and coding, they should complete their portion of the form, retain a copy to support their receivable or payable, and fax or e-mail a completed copy back to the Seller agency. As with #2 above, please provide the actual COFRS coding string where the payable is recorded at June 30, 2008. In the case of an amount In-Transit, please fill in the In-Transit field and provide the actual COFRS balance sheet coding string where the payable is recorded at June 30, 2008, pending the check clearing the bank (for example, Warrants, Vouchers or Other Payable). The information will be used to reclassify the amounts for statewide financial statement purposes only.
4. The seller should follow the submission instructions above.
5. If the agencies cannot agree on the item or the amount, the dispute should be referred to their field accounting specialist(s) promptly so that it can be resolved prior to the confirmation cutoff date. If balancing is not achieved by the deadline, explain the conditions on the form and submit it to Reporting & Analysis.
6. Once an agreement is reached and documented, both agencies should prepare journal vouchers to accrue their receivable/payable at the agreed on amount (whether it is actual or an estimate).
7. If the Department of Personnel & Administration (DPA) is not able to process ITs for any services (such as long distance telephone, fleet vehicle mileage, or copier billings) before July 11 (Period 12 close) the following special procedures will be used for direct billing.
8. DPA will prepare an estimate of the cost of services based on May 2008 information.
9. Estimates will be provided to the agencies by July 10 on the Intra/Interfund Receivable/Payable Confirmation Form following this section.
10. Agencies will need to review the estimate and if they agree, complete their portion of the interfund agreement and accrue the payable.

11. If the agencies do not agree with the estimate, they should call the DPA contact for the particular service as follows:
    - Capitol Complex rental and parking billings – Sheila Santistevan (phone 303-866-3420 or e-mail sheila.santistevan@state.co.us)
    - Telecommunications billings – Lorilie McCann (phone 303-866-2799 or e-mail lorilie.mccann@state.co)
    - GGCC billings – Robb Fuller (phone 303-239-4317 or e-mail robb.fuller@state.co.us)
    - Design – Sharon Bang (phone 303-866-4007 or e-mail sharon.bang@state.co.us)
    - Print Shop and Quick Copy – Crystal Aragon (phone 303-866-3885 or e-mail crystal.aragon@state.co.us)
    - Copiers – Sharon Bang (phone 303-866-4007 or e-mail sharon.bang@state.co.us)
    - Motor Pool – Sean Murphy (phone 303-866-3030 or e-mail sean.murphy@state.co.us)
    - Fleet Management – Rene Ahl or Renee Covard (phone 303-866-5490 or 303-866-5483 or e-mail rene.ahl@state.co.us or renee.covard@state.co.us)
    - Mail – Denise Gomez (phone 303-866-3886 or e-mail denise.gomez@state.co.us)
    - The DPA staff will make every effort to arrive at a mutually agreeable estimate.

Actual charges will be posted via an IT transaction in Period 1 of FY08-09. At this time, agencies should compare the actual to the estimate and reverse their accrued payable. This reversal should occur prior to the close of Period 1 in FY08-09.

To make final coding corrections please communicate with the DPA contact for the particular service as follows, by July 11:

- Multi-Use Network, data lines, or phone lines – Sheryl Whala (phone 303-866-2793 or e-mail sheryl.whala@state.co.us)
- Parking and Rental billings – Sheila Santistevan (phone 303-866-3420 or e-mail sheila.santistevan@state.co.us)
- Print Shop, Design, Quick Copy, Copiers, and Mail – Denise Gomez (phone 303-866-3886 or e-mail denise.gomez@state.co.us)
- Motor Pool – Sean Murphy (phone 303-866-3030 or e-mail sean.murphy@state.co.us)
- Fleet Management – Rene Ahl or Renee Covard (phone 303-866-5490 or 303-866-5483 or e-mail rene.ahl@state.co.us or renee.covard@state.co.us)

INTRA/INTERFUND RECEIVABLE /PAYABLE CONFIRMATION FORM
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

SELLER AGENCY

Agency Code and Name: _____ **Signed:** _____

Contact Person/E-mail Address _____ **Date:** _____

Phone: _____ **Fax:** _____

Description of Service OR Comment Field (Optional)	Purchase Order #	Invoice#	SELLER			
			Fund	BS Acct	Receivable Amt.	COFRS Doc

TOTAL: _____

BUYER AGENCY

Agency Code and Name: _____ **Signed:** _____

Contact Person/E-mail Address _____ **Date:** _____

Phone: _____ **Fax:** _____

Comment Field (Optional)	Amount in Transit (Y/N)	BUYER			
		Fund	BS Acct	Payable Amt.	COFRS Doc

TOTAL: _____

Notes: This form should be initiated by the Seller Agency, sent to the Buyer Agency, sent back to the Seller Agency, who forwards it to the Office of the State Controller Only one copy should be submitted to the OSC.

Please provide the COFRS string where the receivable and payable are actually recorded, even if they are not in the Inter/Intrafund balance sheet account OSC will reclass these amounts for Financial Statement purposes

If an amount is IN TRANSIT, the Buyer Agency must put the actual COFRS balance sheet string where the payable is recorded as of June 30, pendin the check clearing the bank (Warrants, Vouchers, or Other Payable, for example)

SAMPLE

CHAPTER 4: SECTION 1

CAPITAL CONSTRUCTION

KEY DATES	
June 30	For continuation of expiring project appropriations, all contracts must be effective on or before this date. POs should be approved and issued.
July 11	Last date to have FY07-08 POs accepted on COFRS SUSF for encumbrances to automatically roll to FY08-09. EPS users must make sure FY08-09 zero-dollar AP document is processed to activate APPR code or automatic RO transaction will not accept.
July 22	CCCAS turnaround form and AP documents for reversions due to the OSC.
August 22	CCCAS turnaround form and AP documents for continuing appropriations due to the OSC.
Six months after authorizing legislation	Six-month certifications due to the OSC.

This chapter discusses issues related to establishing, carrying forward, and reverting spending authority for controlled maintenance and capital construction project budgets. A quick reference has been developed summarizing spending authority requirements for capital construction, as seen in Section 1.17. In addition, the Capital Construction Accounting Guidelines (revised October 1998) provide detailed guidance for managing capital construction projects and are available on the OSC web site at: http://www.colorado.gov/dpa/dfp/sco. This chapter also provides guidance on proper accounting for expenditures, augmenting revenues, and retainage payable related to capital construction projects. Fund 461 is used to account for all appropriated and nonappropriated capital construction activity unless otherwise approved by the OSC.

1.1 Recording the New Long Bill Capital Construction Appropriations

The capital construction portion of the Long Bill is effective on passage, which typically occurs in May prior to the beginning of the upcoming fiscal year. As a result, capital construction spending authority must be booked in the fiscal year the bill is signed by the Governor even if there are no plans to expend any of the money until the upcoming fiscal year. This is necessary for proper budget reconciliation and financial reporting.

The OSC will establish the following central coding which is necessary for the appropriations to be booked. This includes:

- Long Bill group accumulator
- Long Bill group
- Funding source code
- Long Bill line item
- Project number

Agencies must carefully review the coded draft Long Bill and verify that appropriations for new projects have been assigned a new project number. Appropriations to an existing capital construction project should retain the original project number. Agencies are then responsible for establishing APP2 records for their capital construction projects. New appropriated capital construction projects should have an all numeric appropriation code. Appropriation codes for new nonappropriated capital projects should begin with an alpha character.

If an agency does not need the new capital construction appropriation in FY07-08, the OSC will record the appropriation as a lump sum in the agency's Fund 461 in appropriation code 999. This is referred to as the 'lump sum booking" process. The intent of recording a lump sum appropriation is to ensure that current year appropriations are recorded for statewide financial reporting purposes.

If an agency needs to have a new project appropriation available in FY07-08, it must contact the OSC to establish the central coding structure. The agency will need to prepare and submit to the field accounting specialist a properly prepared and agency approved AP document with a spending authority indicator (SAI) code of "01" for Long Bill. Spending authority must be restricted until a completed SC4.1 form or "Letter of Intent" is received by the OSC as outlined in Section 1.3.

1.2 Recording the New Special Bill or Supplemental Bill Capital Construction Appropriations

All Special Bill and Supplemental Bill capital construction appropriations must be booked by individual project in the year that the legislation is effective. The OSC will establish the central coding, as described in Section 1.1. The agency will need to prepare and submit to the field accounting specialist a properly prepared and agency approved AP document with a spending authority indicator (SAI) code of "02" for special bills and "03" for supplemental bills. Spending authority must be restricted until a completed SC4.1 form or "Letter of Intent" is received by the OSC as outlined in Section 1.3.

1.3 Spending Authority Restrictions on Capital Construction Projects

All new capital construction appropriations and new funding for existing capital appropriations (capital projects and controlled maintenance projects) are fully restricted when booked. Capital projects include both physical "brick and mortar" projects as well as information technology (IT) projects.

"Brick and mortar" projects operate under the direction of the Office of the State Architect (OSA). In order to release the restriction for "brick and mortar" projects, an agency must complete the OSA's Construction Project Application (form SC4.1). A capital project SC4.1 must be approved by the authorized officials within the agency, forwarded to OSPB for non-higher education agencies or to CCHE for higher education institutions. OSPB and CCHE will then forward the signed form to the Office of the State Architect for signature and/or distribution and filing. Controlled maintenance SC4.1 forms should be forwarded directly to the OSA as they do not require OSPB or CCHE approval. The OSC does not sign the Construction Project Application form.

IT projects do not fall under the auspices of the OSA, but rather under the Governor's Office of Information Technology (OIT) as set forth in Executive Order D 016 07. In order to release the restriction for IT projects, OIT will issue a "Letter of Intent" to the State Controller to certify the project. Should the project's certification be revoked, funds for the project shall be immediately restricted.

Agencies should submit to the OSC a properly prepared and agency approved AP document to unrestrict the correct amount of spending authority. The AP document will be approved when a completed SC4.1 or "Letter of Intent" is received by the OSC. Agencies shall use the same SAI previously used when booking the original appropriation and restriction.

All questions and problems related to capital construction accounting or budget should be referred to your agency's field accounting specialist. All questions related to the completion of the Construction Project Application form should be directed to the OSA or the applicable central oversight agency, CCHE or OSPB.

1.4 Six-Month Rule

Agencies receiving capital construction appropriations, both capital projects and controlled maintenance projects, must comply with CRS 24-30-1404(7) which is known as the six-month rule. The purpose of the rule is to get capital construction projects started as soon as the funds are available. The statute requires, except for specific exemptions listed, that a professional services contract be executed and encumbered within six months after the appropriation becomes law. If a professional services contract is not needed, the agency must have a vendor contract encumbered within six months of when the funds are available. If the project appropriation is for equipment, a PO document should be executed and processed on COFRS within six months of when the funds are available. If the agency cannot meet the six-month rule, they may send a request directly to the Capital Development Committee (CDC) for a recommendation to the State Controller that the deadline be waived. Since the capital construction appropriation is effective upon passage, the six-month deadline for projects funded in the Long Bill is six months after the Governor signs the bill. For projects funded in special and supplemental bills, the six-month deadline is six months after the effective date of the legislation.

The Capital Construction / Controlled Maintenance Project Six-month Certification Form may be found at: http://www.colorado.gov/dpa/dfp/sco/forms/certification.doc.

This form must be completed for each project that is subject to comply with the six-month rule. The controller/CFO and project manager will certify to the OSC that the encumbrance recorded on COFRS meets the requirements contained in CRS 24-30-1404(7). The certification form should be sent to the OSC via e-mail, wherever possible, and electronic signatures are acceptable.

A memorandum of understanding (MOU) has been signed between the CDC and the OSC regarding the enforcement of the six-month rule. If the full amount of the encumbrance required by the statute cannot be met, the MOU allows a department or institution to include an amount in its project plan that will be encumbered by the six-month deadline. Justification for the proposed amount is required. If the stated encumbrance amount cannot be met by the six-month deadline, the agency may send a request directly to the CDC for a recommendation to the State Controller that the deadline be waived.

If the appropriation for the project is subject to the six-month rule, agencies need to enter the six-month rule deadline date as the APP2 appropriation code end date. When a purchase order document (PO) is executed and encumbered in COFRS, which meets the statutory requirements of the six-month rule, agencies need to complete the certification form and return it to their field accounting specialist who will then change the APP2 appropriation code end date to June 30.

For any capital construction project subject to the six-month rule which does not comply with the rule by the deadline date, the appropriation code end date will not be extended preventing the posting of any additional budgetary or accounting transactions against the project. As noted above, if an agency is not able to meet the six-month rule project deadline, a request may be submitted by the agency directly to the CDC for a recommendation to the OSC that the deadline be waived. If the OSC approves the request, the agency will be notified in writing and the appropriation code end date on the COFRS APP2 record will be changed to June 30 and transactions may be recorded against the appropriation code. Any questions about this policy should be directed to your field accounting specialist.

1.5 Carryforward of Capital Construction Appropriations

In accordance with the headnotes to the capital construction section of the Long Bill, capital construction appropriations, if initiated within the fiscal year of appropriation, are available until completion of the project or for a period of three years, whichever occurs first. Because spending authority does not automatically carryforward on COFRS, spending authority for capital

construction projects must be manually reestablished on a project-by-project basis each year. Carryforwards include projects included in OSC's lump sum booking, any existing projects that are within their 3-year project life, and outstanding encumbrances on expired projects. In each case the AP document used to book the appropriations must be completed with a SAI code of "08" for capital construction carryforwards. Additionally, if there is a restricted amount in the FY07-08 appropriation, it must be carried forward as a FY08-09 restriction. Appropriate documentation is required to release any of the restricted portions of the appropriation.

In order to help identify which projects should continue, a Capital Construction Continuing Appropriation Status (CCCAS) - Continuing turnaround form has been designed. In March, the OSC will send a turnaround form to the controller of each agency or CFO of each higher education institution. Follow the instructions in Section 1.16 of this chapter for completing the form. AP documents to record the carryforward of existing projects into FY08-09 should be attached to the completed form. Because the information is distributed in March, please note that the CCCAS - Continuing form will not include projects funded in the spring 2008 legislative session.

Prior to the carryforward of spending authority, it may be necessary for an agency or institution to record FY08-09 expenditures or roll open purchase orders into FY08-09. See Chapter 1, Section 4 for additional information on encumbrance issues. To facilitate these COFRS functions, agencies will need to establish the FY08-09 appropriation code by booking a zero-dollar AP document in the new year using a SAI "07".

1.5.1 Carryforward of OSC's Lump Sum Booking

New capital construction appropriations not booked by the agency in FY07-08 must be carried forward into FY08-09 and booked individually into the proper Long Bill line item and agency assigned appropriation code. The initial booking by the agency in FY08-09 is considered a carryforward (SAI "08") because the appropriation was technically available and previously booked in OSC's lump sum booking. Agencies will be responsible for initiating the AP document necessary to carryforward these appropriations. For new projects, the appropriation booked in FY08-09 must be fully restricted until a completed SC4.1 or "Letter of Intent" has been received by the OSC. In addition, the restriction requirements also apply to continuing projects receiving additional dollars.

1.5.2 Carryforward of Existing Projects that are Within their 3-Year Project Life

For continuing projects, the amount to be booked is the amount remaining after all the FY07-08 expenditures are recorded against that appropriation. Agencies should attach an APPI and AFSI COFRS screen print to the properly completed AP document (SAI "08") supporting the amount and type of funding remaining available on the project. The AP documents and the CCCAS-Continuing turnaround forms to reestablish continuing spending authority must be received at the OSC by August 22.

1.5.3 Carryforward of Outstanding Encumbrances on Expired Projects

Valid outstanding encumbrances may be carried forward on expired projects. For a valid encumbrance to exist, a contract must have an effective date of June 30 or earlier, or a purchase order must be dated June 30 or earlier. Requisitions in process on June 30 or contracts with an effective date subsequent to June 30 are not acceptable support for requesting the continuance of spending authority for capital construction projects.

To request continuation of committed, but unexpended spending authority for an expiring project, a CCCAS - Expiring turnaround form must be completed and forwarded to the OSC by August 22. For each AP document (SAI "08") please attach the APPI and AFSI COFRS screen prints indicating the remaining availability and type of funding. Also include documentation to show

that the spending authority request for the new year is properly encumbered at the end of the current fiscal year. A copy of the daily BDA01R report dated on Friday, July 11 for the applicable appropriation code will provide sufficient documentation of properly encumbered funds. POs entered on Friday, July 11, will not be shown on the Period 12 BDA01R report. Documentation of the posting of any encumbrance documents on this date must be submitted with the AP document requesting carryforward of expiring funds.

Any unencumbered balance at the expiration of the project must be reverted. See Section 1.6 for information pertaining to any reverting spending authority.

1.6 Capital Construction Appropriations Expiring June 30

A separate CCCAS - Expiring turnaround report will distributed by the OSC in March that lists all appropriated capital construction projects for an agency that are expired at June 30. Follow the instructions in Section 1.16 of this chapter for completing the form. Uncommitted spending authority on expiring projects must be reverted to the capital construction fund on a project-by-project basis. Projects with uncommitted spending authority on this listing will expire unless the project is not complete and a valid commitment voucher exists on COFRS (encumbered on COFRS), as described in Section 1.53. The completed CCCAS - Expiring turnaround form indicating what portion of a project will revert is due to the OSC by July 22. With the form please submit a properly prepared and agency approved AP document to reduce uncommitted spending authority for the reversion amount. A SAI code of "06", for capital construction reversions, must be used on these documents. Attach an APPI and AFSI COFRS screen print as supporting documentation for the amount and type of funding reverting.

1.7 Capital Construction Carryforwards for Nonappropriated Projects

All nonappropriated capital construction projects should be accounted for in Fund 461, except as approved otherwise by the OSC. Agencies that need to reestablish spending authority for nonappropriated projects should follow procedures as noted above for timely establishment of spending authority in FY08-09, except that SAI code "08" should not be used. Instead, the indicator should reflect the actual spending authority. For example, if federal dollars authority, use "04"; if statutory authority, use "10". CCCAS forms will not be sent to agencies for nonappropriated capital projects.

1.8 Capital Construction Projects funded by the Federal Tax Relief Act Funds (Federal Flexible Funds)

The State of Colorado was awarded federal funds with the passage of the Federal Tax Relief Act of 2003. The Governor decided to use part of these federal funds to address capital safety needs that had not occurred due to the budget shortfalls of the past several years. The following parameters apply to capital construction or controlled maintenance projects funded with these federal funds:

- All projects will be recorded on COFRS, and accounted for in the capital construction fund, Fund 461.
- Nonappropriated coding for the funding source and long bill line item number will be used for each project. Appropriation codes must begin with an alpha character.
- Custodial spending authority will be granted for each project and a spending authority indicator "04" will be used on the AP document.
- A controlled maintenance or capital project number will be assigned to each project and the project number will end with an F to identify the federal funding.
- SC4.1 forms (Construction Project Application) will be required for each project. Spending authority should be restricted on the AP document unless the SC4.1 form is

submitted with the AP document. A separate AP document will be necessary to unrestrict the funds if the SC4.1 is submitted following the AP document submission.

The six-month rule and three year life provision will not apply to these projects as they are nonappropriated.

For federal funds not fully expended in FY08 the unspent portion of the funds will be returned to the Governor's Office via a JA document processed by the OSC. These funds will then be sent back to each agency when the JA document is reversed in FY08-09. The process will include the following steps:

- Agencies will accrue all expenditures for FY07-08 against these projects by July 25, 2008.
- The OSC will obtain the unexpended amounts for FY07-08 from the APPI screen and will process JAs by July 30, 2008 to return the funds to the Governor's Office.
- The JAs will be reversed by August 15, 2008 to restore the funds to the agency for FY08-09.

Please have your appropriation code set up and activated (using a zero-dollar AP document) for FY08-09 prior to July 11, 2008 for the return of the funds and the rollforward of encumbrances.

Spending authority for the unspent portion of the project should be carried forward as custodial funds, spending authority indicator "04".

Any mid-year activity for project allocations or reversions should be directly coordinated through the Governor's Office's controller (303)866-3141.

1.9 Art in Public Places

Per CRS 24-80.5-101 and 102, a certain percentage of construction costs of capital construction projects is allocated to the Arts in Public Places program administered by the Colorado Council on the Arts. The expenditure of capital construction funds from the project into the art in public places fund must occur within the three-year life of the capital construction project. Funds received in the art in public places fund are governed by the applicable statute. The six-month rule or three year life requirements of capital construction projects do not apply to these funds as the requirements were met in the individual capital construction project.

1.10 Capital Construction Fund Revenues

Prior to requesting continuation of spending authority for FY08-09, if necessary, matching cash and federal revenue should be earned in the correct proportion to capital construction fund appropriation available for total expenditures. For projects funded wholly or in part with cash funds, including insurance recoveries, and accounted for in the capital construction fund (Fund 461), excess cash earnings should be carried forward as cash funds. Cash fund balance should be annotated and revenue source code 9523 used on the carryforward AP document. The OSC will use the total annotated fund balance amount to reserve fund balance in the capital construction fund for earned, but unspent cash funds.

1.11 Capital Construction Fund Expenditures

During FY07-08, expenditures for a capital construction project related to the cost of land, materials, and labor used in the construction of a building or permanent structure, or purchase of furniture or equipment should be debited to the appropriate expenditure object code.

Charges appropriate for capital construction projects have been identified in conformance with the statutory definition of capital construction included in C.R.S. 24-30-1301. The following list covers the object codes that should cover the majority of transactions state agencies and institutions normally need to record expenditures of capital construction projects. In limited

instances, such as IT projects, other object codes may be appropriate. An explanation will be required if other codes are used.

Each set of codes is followed by a general description of their use for capital construction purposes.

- As a general rule, object codes 19XX are used to record expenditures of independent consulting contractors (Part 14 of Article 30 Title 24, C.R.S.).
- Object codes 22XX and 3126 are generally used for state controlled maintenance projects.
- Object codes 23XX are used for general contractor services.
- 2253 Rental of Equipment, 2610 Advertising, 2810 Freight, 2820 Other Purchased Services, 3128 Noncapitalized Equipment, and 4200 Purchase Discounts should be used as appropriate. Object code 2610 should be used for advertising related to the project (e.g. bid awards, end-of-project notifications). Rental of equipment is related to the rental of construction equipment to complete a project. Printing/reproductions costs include the costs to provide the prime contractor with a reasonable number of plans and specs to distribute to sub-contractors for use during the project
- Object codes 61XX and 62XX are used for the direct purchase of capital equipment. Object codes 63XX should only be used for projects that have been approved for lease purchases.

The following types of expenditures should be charged to an agency or institution's operating budget and are not appropriate to "brick and mortar" capital construction/controlled maintenance projects:

- Personal Services, including classified service employees and exempt contract employees
- All administrative expenditures including, but not limited to: travel, postage, telephone and fax, and general printing/reproduction costs

At the end of the fiscal year and prior to Period 13 agency close, agencies should review all capital construction projects to identify projects completed and closed during the year. The intent of this review is to ensure that all costs of the closed projects meeting the capitalization criteria are recorded in a fixed asset account. This includes the reclassification of amounts previously recorded in construction in progress and current year expenditures recorded in various object codes. For capital construction projects completed and closed during the fiscal year, a COFRS JV document should be prepared prior to Period 13 agency close transferring the total cost of the project, including costs previously recorded in the construction in progress account (account 1860) to the appropriate balance sheet account in the Full Accrual Account Group, for governmental funds (Fund 471), or the applicable proprietary fund. For capital construction projects not completed by the end of the year, a COFRS JV document should be prepared to record expenditures incurred to date meeting the capitalization criteria in account 1860 - CONSTRUCTION IN PROGRESS.

See Chapter 9, sections 1.6 and 1.7 for information and examples of entries to record capital assets and related depreciation for capital assets built or purchased with capital construction appropriations.

1.12 Retainage for Capital Construction Projects

Before Period 13 agency close on July 30, agencies should verify that the balances of the retainage accounts (Account 2315) related to each project are correct. If the balance is incorrect, but the expenditure for the payments was recorded correctly, it is not necessary to record a reclassification of the retainage as a liability to the contractor or receivable from the contractor. If the expenditure was incorrectly recorded, make correcting entries as necessary.

Higher Education institutions should follow the guidance provided in Higher Education Accounting Standard No. 9, as revised, when recording retainage payable.

1.13 Automated Year-End Fund Balance Sweep Entries

COFRS will process automated JA documents prior to the final close of Period 13 in Fund 461 to ensure that agency fund balances in the fund equal zero. The amount of the entry will be the difference between revenues and expenditures in this fund. The entry will debit or credit balance sheet account 3400 with the offset to the cash account 1100. An equal and opposite entry will be made to agency 999 in the same fund. It is the intent of this process to prevent operating agencies from rolling forward fund balances at the agency level in Fund 461. An agency can roll forward fund balance in Fund 461 if there are nonappropriated projects accounted for in the fund. See the discussion in the next paragraph. Also, these entries will help offset the negative cash position in the 1100 accounts caused by cash not being transferred to the appropriate account to support capital construction fund expenditures. Agencies must manually include their side of the sweep entry, if applicable, on any JA documents submitted during OSC close. See Chapter 3, Section 3.16 for additional details.

1.14 Relationship Between Fund 461 and 37X Plant Funds in Higher Education

The following discussion addressing higher education capital asset construction refers to the NACUBO fund structure accounting used by AHEC (and potentially by any higher education institution that loses its fully qualified TABOR enterprise status). Higher Education institutions that are fully qualified TABOR enterprises will report all activity (except funds 100, 461, 333, and 399) in Fund 320, and the following plant fund references should be interpreted as Fund 320.

Higher Education institutions should review the details of Higher Education Accounting Standard No. 9, as revised. The following are the most important points to keep in mind during year-end closing:

- All revenues and expenditures recorded in Fund 461 under your agency code are duplicated in your higher education unexpended plant funds on COFRS.
- The amount of revenue recorded in the plant funds using revenue source code EBGD, Operating XFERS DOHE/CAPITAL CONSTRUCTION, should be equal to the total expenditures less earned revenues recorded in Fund 461. The OSC relies on the revenues recorded under revenue source code EBGD in the plant funds to be the basis for the reclassification of Fund 461 expenditures as capital contributions on the statewide financial statements.
- Cash revenues are earned in a higher education fund and also recorded in Fund 461 in an amount equal to or less than total project expenditures. The OSC will eliminate Fund 461 revenues and expenditures in the statewide financial statements to the extent cash revenues have been accrued in Fund 461 for your agency. Until cash is actually transferred to Fund 461, interfund receivable and payable accounts may be needed to balance the revenue and expenditure entries in each fund. Use balance sheet accounts 1371-INTERFUND REC-SAME AGENCY and 2361-INTERFUND PAY-SAME AGENCY. All cash should be transferred to Fund 461 within forty-five days of establishing the interfund receivable.
- Since the booking of the FY08-09 capital construction appropriations into each agency's Fund 461 in FY08-09 per Section 1.5 above is a budget entry only, it will have no effect on the relationship between Fund 461 and the discreet higher education plant funds.

1.15 Emergency Maintenance Projects

Department of Personnel & Administration (DPA) will notify agencies/institutions annually of emergency maintenance projects that are appropriated to DPA for maintenance of assets owned

by agencies/institutions where the total project expenditures are expected to be $50,000 or more. If the project meets the requirements of Chapter 9 Section 1.4.1 (including increasing the capacity, efficiency, or extending the useful life of the asset), the agency or institution should capitalize the cost of the project on their books. This will support the agency recovering the cost of the project through depreciation in the agency's indirect cost plan or indirect cost rate. It is the agencies' responsibility to notify DPA whether or not the project will be capitalized at the agency. Emergency maintenance projects with expenditures totaling less that $50,000 or that are over $50,000 but do not meet the capitalization requirements will be expensed and included in the Statewide Cost Allocation Plan for purposes of indirect cost recovery. Since the emergency maintenance projects capitalized by the agencies/institutions are not expected to be material to the state's financial statements, neither DPA nor the agencies will record Construction in Progress related to these projects; capitalization will occur upon completion of the project.

For Emergency Maintenance Project that the agency determines it will capitalize, the following accounting will apply. DPA will first capitalize the expenditures in 471 (debit capital asset credit expenditure), and then remove the asset (debit 31-6502/6503 credit capital asset). Governmental fund agencies will capitalize the asset (debit capital asset credit 31-6502/6503). This will leave the statewide reporting showing Capital Construction Fund expenditures on the fund level statements and only the resulting capital asset on the government-wide statements. Proprietary fund agencies will capitalize the asset with contributed capital as the offset (debit capital asset credit 31-8800 Contributed Capital). This will leave the statewide reporting showing Capital Construction Fund expenditures in the governmental fund on the fund level statements, a loss on disposal of capital assets in the governmental activities on the government-wide statements, and contributed capital and a capital asset on both the proprietary fund level statements and the business-type activities on the government-wide statements.

1.16 Instructions for Capital Construction Continuing Appropriation Status (Continuing and Expiring) Turnaround Forms (CCAS Forms)

Please review the project information included on this form. If you find errors, mark a line through the incorrect data and write in the correct data. Please verify that the project expiration date agrees with the agencies internal records. Communicate any discrepancy to your department's field accounting specialist. DO NOT change the turnaround form. It is the agency's responsibility to provide information on the form as explained below.

FY07-08 AP Document #: Enter the AP# in this field only for a transaction to revert the appropriation. Prepare an AP document to reduce the appropriation spending authority detailed by source (general, general exempt, cash, cash exempt, or federal) to 0. Decrease revenue source codes if previously used. Use a spending authority indicator of "06." Attach a copy or screen print of the APPI, AFSI, AFCI, AFSC tables related to the project.

FY08-09 zero-dollar AP Document #. Enter the AP document# in this field only for a zero-dollar transaction to activate the appropriation in the new fiscal year and allow the encumbrance to roll. Use a spending authority indicator of "07".

FY08-09 AP Document #: Enter the AP document# in this field only for a transaction to carryforward the appropriation. Prepare an AP document to carryforward the unexpended balance of spending authority detailed by source (general exempt, cash, or federal). Be sure to round up the amount to the next dollar. Also remember that restricted amounts should be carried forward as restricted amounts. Use a spending authority indicator of "08." Attach a copy or screen print of both the APPI and AFSI tables related to this project.

Prepared by/Phone Number: Enter the name and phone number of the person who prepares the form.

Date Report Submitted: Enter the date the form is submitted. You may submit this form more than once as you have information completed for groups of projects. For subsequent submissions, enter the notation "2nd" or "3rd" as appropriate, along with the new date.

Turnaround forms and related AP documents may be returned electronically, faxed, or mailed to your field accounting specialist.

CONTINUING CAPITAL CONSTRUCTION PROJECTS
AS OF JUNE 30, 2008

AGCY	APPR CODE	FUND	FUND SOURCE	PROJECT NUMBER	APPROPRIATION NAME	EXPIRES	Reversion FY 08 AP #	Zero dollar FY 09 AP #	Carry Forward FY 09 AP #
AAE	681	461	SCA	M06081	M06081 CAPITOL COMPLEX FIRE SYS ASSESS	2009			
AAE	682	461	SCD	M06082	M06082 CENT BLD/ANNEX REPR ELEVATORS	2009			
AAE	683	461	SCG	M06083	M06083 CAPITOL REPR EXTERIOR STAIRS	2009			
AAE	684	461	SCJ	M06084	M06084 GJOB REPL FIRE ALARM SYS	2009			
AAE	685	461	SCM	M06085	M06085 PUB SAFETY RADIO TRANS BLDGS	2009			
AAE	686	461	SCP	M06086	M06086 POWER PLANT BLDG REPL ROOF	2009			
AAE	755	461	TAD	M07055	M07055 CAMP GEORGE WEST DEMOLISH BLDG 37	2010			
AAE	756	461	TAG	M07056	M07056 CENTENNIAL BLDG FIRE ALARM SYSTEM	2010			
AAE	757	461	TAJ	M07057	M07057 690 KILPING 1ST FLOOR UPGRADE HVAC	2010			
AAE	758	461	TAM	M07058	M07058 STATE HUMAN SERVICES BLDG FIRE ALARM	2010			
AAE	810	461	UBA	M08010	M08010 CENTENNIAL BLDG VARIABLE AIR VOLUME BOX	2011			
AAE	811	461	UBD	M08011	M08011 STATE CAPITOL REPAIR/REPLACE ALL ELEV	2011			
AAE	812	461	UBG	M08012	M08012 TRANSMITTER SITE TOWER ANALYSIS	2011			
AAE	021	461	TAA	M80120	M80120 EMERGENCY FUND	2009			
AAE	539	461	RAG	P0539	P0539 LIFE/SAFETY CAPITOL BLDG	2009			
AAE	651	461	SCS	P0651	P0651 NEW OFFICE BLDG 1555 SHERMAN	2009			

Prepared by/Phone number _____

Date Submitted:_____

1.17 Capital Construction Quick Reference

Scenario			Entry in FY	APP2	SC4.1 or "Letter of Intent" Required?	AP Amount	SAI Code	Due Date
New Projects	Long Bill	Need to start spending in year of appropriation	FY07-08	Create APP2 record in both FY07-08 and FY08-09	Yes, if not available appropriation must be restricted	Per Long Bill	"01"	July 7
		Do not need to start spending in year of appropriation	No action required at agency or institution level in FY07-08. The OSC will record all new appropriations that are not booked by the institution by project with an "01" spending authority indicator. The entry is a single lump sum prior to year end.					
	Supplemental/ Add-on to the Long Bill	For new project	FY07-08	Create APP2 record in both FY07-08 and FY08-09	Yes, if not available appropriation must be restricted	Per Legislation	"03"	Period 12 Close, July 11
		For additional money to existing project	FY07-08	APP2 already exists	Yes, if not available appropriation must be restricted	Per Legislation	"03"	Period 12 Close, July 11
	Special Bills	Could be a new project, or additional money to existing project	Depends on effective date of legislation	If new, create APP2 record both in FY07-08 and FY08-09; otherwise the record will already exist	Yes, if not available appropriation must be restricted	Per Legislation	"02"	If effective in FY07-08 by end of period 12 close (July 11); if effective in FY08-09 by August 22
Continuing Projects		Activate appropriations for encumbrances to roll	FY08-09	Already exists	No	$0	"07"	July 11
		Submit CCCAS Continuing Projects Form	Note: Form does not include most recent legislative session. AP Documents are required for everything on the form + for projects approved in the last legislative session.					August 22
		Within 3-year window, funded in most recent legislative session and not booked individually by agency or institution in prior year (lump sum booked by OSC)	FY08-09	Create APP2 record for FY08-09	Yes	Per Long Bill	"08"	August 22
		Within 3-year window, all except those in previous line	FY08-09	Already exists	No, unless restrictions existed at end of prior year for lack of SC4.1 or "Letter of Intent"	Unexpended balance per APPI and funding splits per AFSI	"08"	August 22
		Outside 3-year window (expired project)	FY08-09	Already exists	No	Encumbered amount per BDA01	"08"	August 22
Expired Projects		Submit CCCAS Expiring Projects Form	Note: Form includes projects hitting the 3-year window, as well as projects outside the 3-year window with existing encumbrances.					July 22
		3-year window expired	FY07-08	Already exists	No	Uncomitted balance: Unexpended balance per APPI less encumbered amount per BDA01 report	"06"	July 22

CHAPTER 5: SECTION 1

DIAGNOSTIC REPORTS

This section provides information on various diagnostic reports prepared by the OSC. These reports are prepared on a monthly basis and are available on INFOPAC and DocumentDirect. In addition, the diagnostic reports are now available on the Financial Data Warehouse (FDW), where they are updated with each COFRS processing cycle. The FDW diagnostics related to the previous day's activity should be available when you arrive at work each day.

Please be aware that when two COFRS periods (or fiscal years) are open at the same time, the FDW diagnostic reports will reflect the data for the closing period only. The reports will reflect data for the new COFRS period on the Tuesday after period/fiscal year close.

Some of the data on the FDW reports may be slightly different from the INFOPAC/DocumentDirect reports. Please see the footnotes of each report for more information.

The diagnostic reports are used in the quarterly reporting process and for assuring that agencies have completed critical year-end closing processes. The reports are presented in the following subsections in report ID order.

INFOPAC/ DocumentDirect Report ID	Financial Data Warehouse Report ID	Report Title	Agency Level
DOACOEX1	DGOEX1D	Budget-to-actual by Long Bill Group and Funding Source Code	Department
DOACOEX2	DGOEX2C	Budget-to-actual by Long Bill Group and Funding Source Code	Agency Class
DOACOEX3	DGOEX3A	Budget-to-actual by Long Bill Group and Funding Source Code	Agency
DOACOEL1	DGOEL1D	Budget-to-actual by Department, Long Bill Line Item (Overexpended lines only)	Department
DOACANN1	DGANN1D	Budget-to-actual Annotations Report by Long Bill Group and Funding Source Code	Department
DOACANN2	DGANN2A	Budget-to-actual Annotations Report by Long Bill Group and Funding Source Code	Agency
DOACCCM1	DGCCM1C	Capital Construction Expenditures Compared to Budget	Agency Class
DOACABN1	DGABN1A, DGABN1D	Abnormal Balances	Agency Department
DOACUCH1	DGUCH1A	Unchanged Balances	Agency
DOACXFR1	DGXFR2NHE DGXFR3NHE DGXFR2HE DGXFR3HE	Transfer Balances	Department H.E. ONLY
DOACMNO1	DGMNO1D	Mandatory and Non-Mandatory Transfers Outside the System	Department (H.E. only)
DOACGFA1	DGGFA1D	Matching Object Codes Between Governmental Funds and GFAAG (471)	Department
DOACCPE1	DGCPE1C	Capital Project Expenditures Compared to Plant Fund Transfers	Agency Class (H.E. only)

NOTE: On INFOPAC/DocumentDirect, diagnostic reports will be available on the Monday before fiscal close and on the Monday following fiscal close for all accounting periods. They will also be available for quarter close months (March, September, and December) on the day following calendar close. In addition, at year-end, reports will be available on July 7 and daily (business days) from July 14 through August 1, and August 4. On the FDW diagnostic reports will be available daily. All reports will include transactions balances as of the close of business on the previous business day.

Please note that HB08-1320 changed the existing Long Bill column titled "Cash Funds Exempt" to "Reappropriated Funds" effective July 1, 2008. COFRS reports referring to "Cash Funds Exempt" are expected to be updated early in FY08-09. From July 1, 2008 until COFRS reports are updated, the term "Cash Funds Exempt" should be treated as "Reapprorpriated Funds." See Chapter 2, Section 2.13 for additional details on the Long Bill recast.

1.1 Abnormal Balances Report

DOACABN1 (INFOPAC/DocumentDirect)

DGABN1A (FDW – Agency-specific report)

DGABN1D (FDW – Department-specific report)

Purpose of Report:

- This report lists items that appear to be misclassified on COFRS based on the account balance, type of account, and fund in which they are recorded. Agency personnel are to review the balances listed and determine if corrections are required. This report provides information only when the total posted to an account results in an abnormal balance.

Sample report format from INFOPAC/DocumentDirect (similar to FDW report):

```
.
REPORT ID: DOACABN1  (OFFICE OF THE STATE CONTROLLER  FOCEXEC: DOACABN1.FEX)
AGENCY: (A)

ABNORMAL BALANCES REPORT
FISCAL YEAR (B)       PERIOD (C)
BASED ON DATA FROM COFRS RUN DATE  (D)  AND PRINTED ON   (E)
             (F)
FOR AGENCY: (G)
 (H)     (I)          (J)                      (K)    (L)          (M)                                    (N)
AGENCY  FUND  TYPE OF ABNORMALITY            TYPE  ACCOUNT #  ACCOUNT NAME                              AMOUNT
------  ----  -------------------            ----  ---------  ------------                              ------
 ZZZ     123   ACCOUNT INCOMPATIBLE W/ FUND   22    2110       WATER AND SEWERAGE SERVICES               397.51

-------------------------------------------------------------------------------------------------------------------

NOTE: ACCOUNT TYPE 23 BALANCES ARE SHOWN AS TYPE 01 ON THIS REPORT
NOTE2: CERTAIN BALANCES ON THIS REPORT MAY BE INDICATIONS OF POTENTIAL
          PROBLEMS UNDER GASB 34/35. SEE CHAPTER 9 IN THE FISCAL
          PROCEDURES MANUAL FOR RELATED DEADLINES
```

The following table describes the information provided on the report:

Item	Description
A	AGENCY: Displays the three character COFRS agency code.
B	FISCAL YEAR: Indicates the fiscal year for which the report is run.
C	PERIOD: Lists the accounting period for which the report is run.
D	RUN DATE: The report includes COFRS data through this date for the accounting period being reported.
E	PRINTED ON: Shows the date the report was printed and made available.
F	This section of the report will display one of the following messages depending on when the report is run: "CALENDAR MONTH-END BALANCES", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSING BALANCES" where X = the period number.
G	FOR AGENCY: This will contain the name of the agency as shown on the COFRS AGCY table.
H	AGENCY: This column contains the three character agency identification.
I	FUND: This column lists the COFRS fund related to the balance being reported.
J	TYPE OF ABNORMALITY: This column lists an error message describing why the balance is being reported.
K	TYPE: This column shows the COFRS account type for the item being reported.
L	ACCOUNT #: This column lists the COFRS account number being reported.
M	ACCOUNT NAME: This column shows the description for the COFRS account code listed in the previous column.
N	AMOUNT: This column lists the amount being reported as a possible abnormal balance.

Report sort:

- Agency
- Fund
- Type
- Account #

How to read:

- All items listed on the report are potential problems. Items listed on the report should be researched and needed corrections made. The agency controller should be ready to fully explain any balances remaining at the end of the fiscal year.

1.2 Department Level Annotations by Appropriation and FSC

DOACANN1 (INFOPAC/DocumentDirect)

DGANN1D (FDW)

Purpose of Report:

- This report is to assist agencies in complying with the annotations attached to various appropriations in the Long Bill.

Sample report format from INFOPAC/DocumentDirect (similar to FDW report):

```
REPORT ID: DOACANN1  (OFFICE OF THE STATE CONTROLLER  FOCEXEC: RP OEXR.FEX)
 AGENCY: (A)

 DEPARTMENT LEVEL ANNOTATIONS REPORT FOR APPROPRIATED FUNDING SOURCE CODES
 FISCAL YEAR    (B)   PERIOD (C)
 BASED ON DATA FROM COFRS RUN DATE    (D) AND PRINTED ON   (E)
        (F)
 FOR DEPARTMENT: (G)
                                                                                  (L)                                  (N)
                                                                  (K)        REVENUE OR                            SPENDABLE
      (H)            (I)     (J)                                 SPENDING    FUND BALANCE          (M)              AMOUNT/
     SOURCE         RSRC  ACCOUNT NAME                          AUTHORITY     AUTHORITY         VARIANCE         (EXPENSES)
     ------         ----  ------------                          ---------   ------------        --------         ----------

*****************************************************************************************************************************
 ***(O)
   FUNDING SOURCE CODE: (P)   FUNDING SOURCE CODE DESCRIPTION: (Q)
     CASH           4400  SVC CHARGES FM OTHERS NONEXMPT          10,000          15,000             5,000           10,000
     CASH EXEMPT    EZAA  IC EX GSS INTERNAL                   2,000,000         600,000         (1,400,000)         600,000
     FEDERAL                                                     100,000          55,000            (45,000)          55,000
     GENERAL FUND                                                 75,000               0                  0          75,000
     EXPENDITURES                                                      0               0                  0        (744,000)

     TOTAL FUNDING SOURCE CODE: (P)                             2,185,000         670,000                            (4,000)
                                                                                                                 Negative number
                                                                                                                 Indicates potential
                                                                                                                 problem.

 -----------------------------------------------------------------------------------------------------------------------------
```

The following table describes the information provided on the report:

Item	Description
A	AGENCY: Displays the first character (agency category code) of the three character COFRS agency code.
B	FISCAL YEAR: Indicates the fiscal year for which the report is run.
C	PERIOD: Lists the accounting period for which the report is run.
D	RUN DATE: The report includes COFRS data through this date for the accounting period being reported.
E	PRINTED ON: Shows the date the report was printed and made available.
F	This section of the report will display one of the following messages depending on when the report is run: "CALENDAR MONTH-END BALANCES", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSING BALANCES" where X = the period number.
G	FOR DEPARTMENT: This will contain the name of the agency category as shown on the COFRS AGCY table.
H	SOURCE: This column indicates whether the amounts reported on each line represents revenues or expenditures. Revenues are identified by Long Bill column. The options for revenues are: CASH CASH EXEMPT FEDERAL GENERAL FUND
I	RSRC: This column lists the COFRS revenue source code in which the revenue is annotated and/or earned.
J	ACCOUNT NAME: This column contains the COFRS description of the revenue source code listed in Column I.

Item	Description
K	SPENDING AUTHORITY: This column shows the spending authority booked to each revenue source code in column I.
L	REVENUE OR FUND BALANCE AUTHORITY: This column reports the amount of earned revenue for each revenue source code listed. If the annotations include fund balance spending authority the total amount annotated in revenue source code 9523 is reported as earned revenue.
M	VARIANCE: This column reports the variance between the spending authority in column K and the actual revenue earned in column L.
N	SPENDABLE AMOUNT: For each revenue line this column reports the amount of revenue available for expenditure. The amount of revenue available is the lesser of the spending authority in column K or the revenue in column L. For general fund amounts the amount of spending authority is reported as the spendable amount. For the expenditure line this column reports the total expenditures booked to the funding source code. For the total funding source code line this column reports the difference between the revenue available for expenditure and the expenditures.
O	This area displays the COFRS Long Bill Group description from the LBGR table. Each Long Bill Group is a section in the report.
P	FUNDING SOURCE CODE: The three character COFRS funding source code is displayed.
Q	FUNDING SOURCE CODE DESCRIPTION: The description of the three character COFRS funding source code from the FSCT table.

Report sort:

- Agency (Based on the Agency Category)
- Long Bill Group
- Funding Source Code
- Source
- Revenue Source Code

Calculated amounts:

- Variance = Spending Authority – Revenue or Fund Balance Authority
- Spendable Amount = Spending Authority or Revenue and/or fund Balance Authority, whichever is less.

Break total:

- Funding Source Code

How to read:

- Potential problems are indicated in the report whenever the total by Funding Source Code in the Spendable Amount/(Expenses) Column is negative. The problem is either a possible overexpenditure or an annotation variance. An annotation variance occurs when earned revenues in excess of the amounts annotated are needed to cover expenditures and the total expenditures do not exceed the amount appropriated.

1.3 Agency Level Annotations by Appropriation and FSC

DOACANN2 (INFOPAC/DocumentDirect)

DGANN2A (FDW)

Purpose of Report:

This report is to assist agencies in complying with the annotations attached to various appropriations in the Long Bill. This report is identical to DOACANN1 (DGANN1D on FDW) except that it is displayed at the individual agency versus department wide level. The primary sort is by the three character COFRS agency code. This report needs to be assessed in combination with the DOACANN1 (DGANN1D on FDW) to determine if a particular variance represents a compliance issue.

1.4 Capital Construction Expenditures Compared to Budget

DOACCCM1 (INFOPAC/’DocumentDirect)

DGCCM1C (FDW)

Purpose of Report:

- This report is used to identify shortfalls in earning revenue on capital construction projects with multiple revenue sources.

Sample report format from INFOPAC/DocumentDirect (similar to FDW report):

REPORT ID: DOACCCM1 (OFFICE OF THE STATE CONTROLLER FOCEXEC: RP_MIX.FEX)
AGCL: (A)

CAPITAL CONSTRUCTION EXPENDITURES SPENT COMPARED TO BUDGET
BASED ON DATA FROM COFRS RUN DATE (B) AND PRINTED ON (C)
(D)

Expense percent greater than the budget percent for the capital construction fund exempt funding (X) indicates a potential revenue problem.

(E) FSC	(F) FSC_NAME	(H) GCF	(I) BUDGET	(J) BUDGET EXPENSE	(K) EXPENSE PERCENT	(L) PERCENT
NON APPROPRIATED FUNDS (G)						
001	NON APPROPRIATED	W	203,064	125,000	61.9	100.0
		X	125,000	0	38.1	.0
CONTROLLED MAINTENANCE (G)						
PEB	M403 FIRE PROTECTION SYS	X	28,293	1,035	100.0	100.0
TAG	M603 R/R FLOORING BVCF P1	X	1,417	0	100.0	.0
TEA	M701 FIRE PROTECT SYS ACF	X	10,554	0	100.0	.0
TEE	M702 PRKG LOTS CTCF&WOMEN	X	656,281	242,534	100.0	100.0
TIA	M80016 R/R SEC COMPONENT	X	284,715	2,333	100.0	100.0
CAPITAL CONSTRUCTION PROJECTS (G)						
PLE	P9568 TRINIDAD	W	917,000	717,600	9.5	22.9
		X	8,734,861	2,413,494	90.5	77.1
PLO	P9573 FREMONT BEDS	X	794,616	32,402	100.0	100.0
VAI	P0108 FORT LYON ACQ/RENOV	F	5,880,400	0	47.8	.0
		W	6,413,441	979,050	52.2	100.0

The following table describes the information provided on the report:

Item	Description
A	AGCL: Displays the two character COFRS agency class code from the AGCY table.
B	RUN DATE: The report includes COFRS data through this date for the accounting period being reported.
C	PRINTED ON: Shows the date the report was printed and made available.
D	This section of the report will display one of the following messages depending on when the report is run: "CALENDAR MONTH-END BALANCES", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSING BALANCES" where X = the period number.
E	FSC: This column displays the funding source code of the capital construction project.
F	FSC NAME: This column displays the description of the funding source code displayed in the previous column.
G	This line displays, as a section heading, the description of the COFRS long bill group. The various funding source codes are reported within Long Bill Group.
H	GCF: This column indicates the type of revenue funding the project. Valid values are: W = Cash funds exempt C = Cash funds non exempt F = Federal funds X= Capital construction funds exempt
I	BUDGET: The current fiscal year appropriation for each project is shown by type of revenue.
J	EXPENSES: This column shows the total fiscal year expenses for the project allocated to each type of revenue. The expenses are allocated to federal, cash exempt and cash sources based the amount of revenue earned in each source. The remaining expenses are allocated to the capital construction fund exempt funding source.
K	BUDGET PERCENT: This column shows budget by type of revenue as a percent.
L	EXPENSE PERCENT: This column shows the fiscal year expense allocation by type of revenue as a percent.

Report sort:

- Agency Class
- Long Bill Group
- Funding Source Code
- Type of Revenue

Calculated amounts:

- Expenses = allocated expenses based on the amount of revenue earned in each revenue type within each funding source code.
- Budget Percent = Budget in column I expressed as a percent of total budget for the funding source code.
- Expense Percent = Expenses in column J expressed as a percent of the total expense for the funding source code.

How to read:

- A potential problem with earning revenue on a project is indicated when the expense percent is greater than the budget percent for a capital construction fund exempt line. This indicates that expenses may be disproportionately funded by the capital construction fund. The project records should be analyzed for unearned revenues or reasons for not billing and collecting revenues in the same proportion as the budget.

1.5 Capital Projects Expended Compared to Transfers To/From Plant Funds

DOACCPE1 (INFOPAC/DocumentDirect)

DGCPE1C (FDW)

Purpose of Report:

- This report is used by higher education institutions to determine if appropriated capital construction expenditures and revenues are in balance between the state capital construction fund (Fund 461) and the institution's plant funds on COFRS. Please note that plant funds are represented by Fund 371 for the Auraria Higher Education Center (and potentially by any higher education institution that loses its fully qualified TABOR enterprise status) and are represented by Fund 320 for higher education institutions that are fully qualified TABOR enterprises.

Sample report format from INFOPAC/DocumentDirect (similar to FDW report):

```
REPORT ID: DOACCPE1  (OFFICE OF THE STATE CONTROLLER  FOCEXEC: DOACCPE1.FEX)
AGENCY: (A)

CAPITAL PROJECT EXPENDITURES COMPARED TO TRANSFERS TO/FROM PLANT FUNDS
BASED ON DATA FROM COFRS RUN DATE   (B)   AND PRINTED ON   (C)
FISCAL YEAR   (D)   - PERIOD (E)
          (F)
                                                                                                  (N)
 (G)    (H)     (I)                              (J)  (K)  (L)      (M)                          ACCOUNT
BOARD  AGENCY  AGENCY NAME                      FUND  TYPE  ACCT  ACCOUNT NAME                     BALANCE
-----  ------  -----------                      ----  ----  ----  ------------                     -------
GZ     GZA     STATE UNIVERSITY CAMPUS 1       371   31    EBGD  OT EX DOHE FM DOHE/CAP CONSTRN  (12,604,822.24)
                                               461   22    2310  PURCHASED CONSTRUCTION SVCS         178,863.57
                                                           2311  CONSTRUCTION CONTRACTOR SVCS     12,862,210.57
                                                           2312  CONSTRUCTION CONSULTANT SVCS      1,262,482.71
                                                           2610  ADVERTISING                           2,010.61
                                                           6280  OTHER CAP EQUIPMENT-DIR PURCH       353,600.21
                                                     31    9400  HE DUPLIC BOOKING AUG REVENUE    (2,054,345.52)

                   TOTAL STATE UNIVERSITY CAMPUS 1                                                        0.00

       GZB     STATE UNIVERSITY CAMPUS 2       371   31    EBGD  OT EX DOHE FM DOHE/CAP CONSTRN  (2,111,609.80)
                                               461   22    2253  RENTAL OF EQUIPMENT                   2,150.00
                                                           2310  PURCHASED CONSTRUCTION SVCS         152,945.78
                                                           2311  CONSTRUCTION CONTRACTOR SVCS        618,530.96
                                                           2312  CONSTRUCTION CONSULTANT SVCS        899,964.16
                                                           2610  ADVERTISING                           2,371.20
                                                           2810  FREIGHT                                  49.60
                                                           2820  OTHER PURCHASED SERVICES             23,483.60
                                                           3126  REPAIR & MAINTENANCE SUPPLIES         1,280.13
                                                           3128  NONCAPITALIZED EQUIPMENT            418,770.67
                                                           GOVS  ADA AMOUNT FROM GOVS OFFICE          12,924.00
                                                     31    9400  HE DUPLIC BOOKING AUG REVENUE       (20,860.30)
                                                           ERWB  OT NE DOHE FM DOHE/CMTF         (1,612,719.00)

                   TOTAL STATE UNIVERSITY CAMPUS 2                                                (1,612,719.00)

TOTAL BOARD GZ                                                                                    (1,612,719.00)
```

Total should be zero unless the institution has controlled maintenance.

The following table describes the information provided on the report:

Item	Description
A	AGENCY: Displays the two character COFRS agency class code from the AGCY table. This represents an individual higher education board.
B	RUN DATE: The report includes COFRS data through this date for the accounting period being reported.
C	PRINTED ON: Shows the date the report was printed and made available.
D	FISCAL YEAR: Indicates the fiscal year for which the report is run.
E	PERIOD: Lists the accounting period for which the report is run.
F	This section of the report will display one of the following messages depending on when the report is run: "CALENDAR MONTH-END BALANCES", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSING BALANCES" where X = the period number.
G	BOARD: This column displays the COFRS agency class that identifies the higher education board.
H	AGENCY: This column displays the COFRS agency code for the individual higher education institution.
I	AGENCY NAME: This column displays the agency name for the higher education institution.
J	FUND: This column shows the COFRS fund number. On this report only two funds are reported, the 371 and 461.
K	TYPE: This column indicated the COFRS account type being reported. Revenue is an account Type 31 and expenses are account Type 22.
L	ACCT: This column displays the COFRS account number being reported.
M	ACCOUNT NAME: This column displays the COFRS account name associated with the COFRS account number.
N	ACCOUNT BALANCE: This column shows the balance of the reported COFRS account numbers.

Report sort:

- Agency Class (Higher Education Board)
- Agency (Higher Education Institution)
- Fund
- Account type
- Account

Break total:

- Agency (Higher Education Institution)
- Agency Class (Higher Education Board)

Report Selection:

- Revenue source code EBGD for any 3XX higher education fund.
- Expenses and revenues for higher education in Fund 461.

How to read:

- This report compares the amount of revenue recorded in Fund 371 by higher education institutions from capital construction fund transfers, revenue source code EBGD, to expenses net of augmenting revenues recorded in Fund 461. The report, unless controlled maintenance trust fund transfers are involved, should zero at both the institution and board levels. If controlled maintenance trust fund transfers are involved, the balance at both the institution and board levels should equal the amount posted to transfer revenue source code ERWB in Fund 461. Other exceptions to balancing may exist and should be discussed with your field accounting specialist in the OSC.

1.6 Matching Object Codes between Governmental Funds and GFAAG Table

DOACGFA1 (INFOPAC/DocumentDirect)

DGGFA1D (FDW)

Purpose of Report:

- This report provides information to assist in reconciling the expenses recorded in governmental funds that should be reconciled for financial statement purposes with the amount actually capitalized in Fund 471.

Sample report format from INFOPAC/DocumentDirect (similar to FDW report):

The totals for each object code and for the department should be zero. Non-zero totals indicate that a entry must be prepared to capitalize the amount or that the amount should be transferred to another object code. In this example only object code 6280 is ok.

```
REPORT ID: DOACGFA1  (OFFICE OF THE STATE CONTROLLER  FOCEXEC: DOACGFA1.FEX)
 AGENCY: (A)

 REPORT OF MATCHING OBJECT CODES BETWEEN GOVERNMENTAL FUNDS AND GFAAG
 FISCAL YEAR   (B)   PERIOD  (C)
 BASED ON DATA FROM COFRS RUN DATE  (D) AND PRINTED ON  (E)
    (F)
                                                        (K)                    (L)                    (M)
 (G)     (H)                            (I) (J)     GOVERNMENTAL            FUND 471
 ACCT  ACCOUNT NAME                    AGY  FUND        FUND                  GFAAG                 TOTAL
 ----  ------------                    ---  ----     ------------           --------             ---------
 2311  CONSTRUCTION CONTRACTOR SVCS   XXX  100          6,000.00                .00              6,000.00
                                            222         42,000.00                .00             42,000.00
                                            461      6,000,000.00                .00          6,000,000.00

 TOTAL ACCOUNT 2311 (N)                          6,048,000.00                .00          6,048,000.00

 6130  LAND IMPROVEMENTS-DIR PURCHASE XXX  100         25,000.00                .00             25,000.00
                                            471            .00         (280,000.00)           (280,000.00)
                                       XXY  461        200,000.00                .00            200,000.00

 TOTAL ACCOUNT 6130 (N)                          225,000.00         (280,000.00)            (55,000.00)

 6210  IT PC'S - DIRECT PURCHASE      XXX  100         26,000.00                .00             26,000.00
                                            471            .00          (46,000.00)           (46,000.00)
                                       XXY  461         22,000.00                .00             22,000.00

 TOTAL ACCOUNT 6210 (N)                           48,000.00          (46,000.00)              2,000.00

 6280  OTHER CAP EQUIPMENT-DIR PURCH  XXX  100         74,000.00                .00             74,000.00
                                            471            .00       (1,185,000.00)         (1,185,000.00)
 6280  OTHER CAP EQUIPMENT-DIR PURCH  XXY  222         11,000.00                .00             11,000.00
                                            461      1,100,000.00                .00          1,100,000.00

 TOTAL ACCOUNT 6280 (N)                          1,185,000.00       (1,185,000.00)                  0.00
 TOTAL DEPARTMENT X                              7,506,000.00       (1,511,000.00)          5,995,000.00
```

The following table describes the information provided on the report:

Item	Description
A	AGENCY: Displays the first character (agency category code) of the three character COFRS agency code.
B	FISCAL YEAR: Indicates the fiscal year for which the report is run.
C	PERIOD: Lists the accounting period for which the report is run.
D	RUN DATE: The report includes COFRS data through this date for the accounting period being reported.
E	PRINTED ON: Shows the date the report was printed and made available.
F	This section of the report will display one of the following messages depending on when the report is run: "CALENDAR MONTH-END BALANCES", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSING BALANCES" where X = the period number.
G	ACCT: This column displays the COFRS account number being reported.
H	ACCOUNT NAME: This column displays the name of the COFRS account number.
I	AGY: Displays the three character COFRS agency code from the AGCY table. This represents the agency being reported.
J	FUND: This column shows the COFRS fund number.
K	GOVERNMENTAL FUND: This column shows the amount for agency fund combination within a reported object code.
L	FUND 471 GFAAG: This column shows the amount capitalized for financial reporting purposes for each object code being reported.
M	TOTAL: This column shows the total of the GOVERNMENTAL FUND column and the FUND 471 GFAAG column.
N	TOTAL ACCOUNT: This line provides a total of each column the object code being reported. It will only appear on the report if the object code has multiple agency/fund combinations being reported.

Report sort:

- Agency Category
- Object Code
- Agency Code
- Fund

Report selection:

- Object codes in governmental funds identified as representing capitalizable expenses for financial statement reporting purposes.

How to read:

- The report should show a zero balance in the TOTAL column for each object code reported. The line for the department also needs to zero. Amounts in these object codes that should not be capitalized for financial statement purposes should be transferred to a non-capitalizable object code (3128 or 3131).

1.7 Mandatory and Nonmandatory Transfers Outside System Higher Education Funds – Transfer Codes AAGF, ABGF, AAGH and ABGH

DOACMN01 – (INFOPAC/DocumentDirect)

DGMN01D – (FDW)

Purpose of Report:

- This report is used by higher education institutions to determine if intrafund mandatory and nonmandatory transfers outside of the system are in balance statewide.

Sample report format from INFOPAC/DocumentDirect (Similar to FDW report):

```
REPORT ID:  DOACMN01  (OFFICE OF THE STATE CONTROLLER  FOCEXEC: DOACMN01.FEX)
AGENCY: (A)

MANDATORY AND NONMAND. TRANSFERS OUTSIDE SYSTEM FY  (B)  -  PERIOD   (C)
HIGHER EDUCATION FUNDS - TRANSFER CODES AAGF, ABGF, AAGH, AND ABGH
BASED ON DATA FROM COFRS RUN DATE   (D)   AND PRINTED ON   (E)
        (F)
'NOTE: ONLY VALID ALPHA TRANSFER ACCTS (FORMAT-AXXX) SHOULD BE ON THIS REPORT

        (G)            (H)                      (I)                            (J)         (K)      (L)                (M)
TRANSFER
TYPE                AGENCY   AGENCY NAME                                PROGRAM CODE      TYPE ACCOUNT #     AMOUNT
--------            ------   -----------                               ------------      ---- ---------     ------
MANDATORY              GFE   CU DENVER HEALTH SCIENCE CENTR            GFE1100            22  AAGF                  2,451,114.00
                                                                       GFE1900            22  AAGF                    117,292.50
                       GJD   COMMUNITY COLLEGE OF DENVER               GJD1100            22  AAGF                  1,177,443.50
                       GMA   AURARIA HIGHER EDUCATION CTR              GMA0400            31  AAGF                 (1,766,165.25)
                                                                       GMA9050            31  AAGF                 (9,332,480.25)
                       GTA   METROPOLITAN STATE COLLEGE                GTA1100            22  AAGF                  3,653,627.00

TOTAL MANDATORY                                                                                                     (3,699,168.50)

NONMANDATORY           GFE   CU DENVER HEALTH SCIENCE CENTR            GFE1900            31  ABGH                 (1,821,628.00)
                       GTA   METROPOLITAN STATE COLLEGE                GTA1100            22  ABGH                  1,681,233.50
                                                                       GTA1900            22  ABGH                         23.72

TOTAL NONMANDATORY                                                                                                    (140,370.78)
```

Total should be zero by Transfer Type.

The following table describes the information provided on the report:

Item	Description
A	AGENCY: Displays the first character (agency category code) of the three character COFRS agency code.
B	FY: Indicates the fiscal year for which the report is run.
C	PERIOD: Lists the accounting period for which the report is run.
D	RUN DATE: The report includes COFRS data through this date for the accounting period being reported.
E	PRINTED ON: Shows the date the report was printed and made available.
F	This section of the report will display one of the following messages depending on when the report is run: "CALENDAR MONTH END BALANCES", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSING BALANCES" where X = the period number.
G	TRANSFER TYPE: Displays the transfer description for the section – either "MANDATORY" or "NONMANDATORY".
H	AGENCY: Displays the three character COFRS agency code.
I	AGENCY NAME: This column displays the agency name for the higher education institution.
J	PROGRAM CODE: Displays the three character COFRS agency code and COFRS program code where expenditures/revenues are recorded.
K	TYPE: This column indicates the COFRS account type being reported. Revenue is an account Type 31 and expenses are Type 22.
L	ACCOUNT #: This column displays the COFRS account number being reported.
M	AMOUNT: This column shows the balance of the reported COFRS account numbers.

Report sort:

- Agency Category
- Transfer Type
- Agency Code
- Program Code
- Account Type

Selection Criteria:

- Agency Category = G
- Transfer codes AAGF, ABGF, AAGH and ABGH

How to read:

- The report should show a zero balance in the amount column for each transfer type total. Institutions should research to determine if a non-zero balance results from coding errors requiring correction (by either institution) or if related to a timing difference.

1.8 Budget To Actual Report by Dept, Agency, and Long Bill Line Item

DOACOEL1 (INFOPAC/DocumentDirect)

DGOEL1D (FDW)

Purpose of Report:

- This report shows appropriated Long Bill line items that have expenditures exceeding the spending authority.

Sample report format from INFOPAC/DocumentDirect (similar to FDW report):

```
REPORT ID: DOACOEL1  (OFFICE OF THE STATE CONTROLLER  FOCEXEC: RP OEXL.FEX)
 AGENCY: (A)

 BUDGET TO ACTUAL BY DEPARTMENT AND LONG BILL LINE ITEM
 BASED ON DATA FROM COFRS RUN DATE   (B) PRINTED ON   (C)
 FISCAL YEAR   (D)   PERIOD (E)     FOR   (F)
      (G)
 *** OVEREXPENDED LINES ONLY ***
                                                   (K)                                (M)                                (O)
                                        (J)      STATUTORY OR        (L)            FINAL                            (OVER)
  (H)        (I)                  LEGISLATIVE    CUSTODIAL       RESTRICTED       SPENDING        (N)              UNDER
  LBLI   LONG BILL LINE ITEM      APPROPRIATION  APPROPRIATION   APPROPRIATION     AUTHORITY    EXPENDITURES       EXPENDED
  ----   -------------------      -------------  -------------   -------------     ---------    ------------       --------

 RECREATION SUBPROGRAM (P)
  02934  OPERATING EXPENSES            66,580              0         (66,580)            0          28,501        (28,501)
  03012  CONTRACT SERVICES            235,610              0        (235,610)            0         110,954       (110,954)
```

The following table describes the information provided on the report:

Item	Description
A	AGENCY: Displays the single character COFRS agency category code from the AGCY table. This represents the department being reported.
B	RUN DATE: The report includes COFRS data through this date for the accounting period being reported.
C	PRINTED ON: Shows the date the report was printed and made available.
D	FISCAL YEAR: Indicates the fiscal year for which the report is run.
E	PERIOD: Lists the accounting period for which the report is run.
F	FOR : This will contain the agency name as shown on the COFRS AGCY table.
G	This section of the report will display one of the following messages depending on when the report is run: "CALENDAR MONTH-END BALANCES", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSING BALANCES" where X = the period number.
H	LBLI: This column shows the COFRS Long Bill line reference number.
I	LONG BILL LINE ITEM: This column provides the Long Bill line item description per the LBLR table.
J	LEGISLATIVE APPROPRIATION: This is the appropriation from the Long Bill plus special and supplemental bills.
K	STATUTORY OR CUSTODIAL APPROPRIATION: This is the amount resulting from statutory or custodial spending authority.
L	RESTRICTED APPROPRIATION: Any amounts restricted on appropriations are reported in this column.
M	FINAL SPENDING AUTHORITY: This a calculated total from columns J + K - L
N	EXPENDITURES: This column reports all expenditures made against the reported Long Bill line.
O	(OVER) UNDER EXPENDED: This is a calculated total from columns M – N
P	This line displays the COFRS Long Bill group description from the LBGR table. The report is split into sections by the Long Bill group.

Report Sort:

- Agency Category
- Long Bill Group
- Long Bill Line

Report selection:

- The report selects only Long Bill lines that have expenditures greater than the final spending authority.

How to read:

- All items on the report indicate a potential statutory overexpenditure that must be addressed by the department. See Chapter 3, Section 1 for more detail on appropriation transfers and overexpenditures.

1.9 Budget To Actual Report by Long Bill Group, Fund Source Code and Dept

DOACOEX1 (INFOPAC/DocumentDirect)

DGOEX1D (FDW)

Purpose of Report:

- This report shows expenditures and earned revenues by type of revenue at the funding source code and Long Bill group code levels. It is used to identify potential overexpenditures caused by expenditures exceeding spending authority and/or earned revenues.

Sample report format from INFOPAC/DocumentDirect (similar to FDW report):

REPORT ID: DOACOEX1 (OFFICE OF THE STATE CONTROLLER FOCEXEC: RP_OEXF1.FEX)
AGENCY: (A)

BUDGET TO ACTUAL BY LONG BILL GROUP AND FUNDING SOURCE CODE
BASED ON DATA FROM COFRS RUN DATE (B) AND PRINTED ON (C)
FOR (D) FISCAL YEAR (E) PERIOD (F)
(G)

(H) FSC	(I) FSC_NAME	(J) SOURCE	(K) FINAL SPENDING AUTHORITY	(L) EXPENDITURES	(M) (OVER)/UNDER EXPENDED	(N) ACCRUED REVENUE/ FUND BALANCE AUTHORITY	(O) ACCRUED REVENUE OVER/(UNDER) EXPENDITURES
INFORMATION SERVICES (P)							
OBA	INFO/ARCHIVAL SVCS	CASH EX	314,951	166,991	147,960	145,772	(21,219)
		CASH	87,370	82,951	4,419	82,951	0
		GENERAL	550,446	263,456	286,990	0	0
TOTAL GROUP AAA (Q)			952,767	513,398	439,369	228,723	(21,219)
MATERIALS CERTIFICATION (P)							
PNE	PERSONAL SERVICES	FEDERAL	202,840	271,569	(68,729)	271,569	0
		CASH EX	98,501	191,307	(92,806)	114,651	(76,656)
		CASH	1,373,297	632,997	740,300	836,326	203,329
		GENERAL	80,402	42,884	37,518	0	0
PNH	OPERATING EXPENSES	FEDERAL	556,080	283,795	272,285	283,795	0
		CASH	113,910	49,730	64,180	81,596	31,866
TOTAL GROUP ABA (Q)			2,425,030	1,472,282	952,748	1,587,937	158,539
GENERAL ADMINISTRATION (P)							
QGO	GENERAL ADMINISTRATION	FEDERAL	3,773,798	1,553,887	2,219,911	1,553,887	0
		CASH EX	3,898,398	3,898,398	0	3,927,872	29,474
		CASH	116,152	116,152	0	116,152	0
		GEN EX	0	100,000	(100,000)	0	0
		GENERAL	5,873,002	5,873,002	0	0	0
TOTAL GROUP ACA (Q)			13,661,350	11,541,439	2,119,911	5,597,911	29,474
*TOTAL AGCT(A)			17,039,147	13,527,119	3,512,028	7,414,571	166,794

A negative amount for the TOTAL GROUP line may indicate an overexpenditure problem.

Expenses allocated to GEN EX (general fund exempt) without spending authority indicates a possible overexpenditure.

The following table describes the information provided on the report:

Item	Description
A	AGENCY: Displays the single character COFRS agency category code from the AGCY table. This represents the department being reported.
B	RUN DATE: The report includes COFRS data through this date for the accounting period being reported.
C	PRINTED ON: Shows the date the report was printed and made available.
D	FOR: This will contain the agency name as shown on the COFRS AGCY table.
E	FISCAL YEAR: Indicates the fiscal year for which the report is run.
F	PERIOD: Lists the accounting period for which the report is run.
G	This section of the report will display one of the following messages depending on when the report is run: "CALENDAR MONTH-END BALANCES", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSING BALANCES" where X = the period number.
H	FSC: This column displays the funding source code.
I	FSC NAME: This column displays the description of the funding source displayed in the previous column.
J	Source: This column indicates the type of revenue funding the project. Valid values are: CASH EX = Cash funds exempt CASH = Cash funds non exempt FEDERAL = Federal funds GENERAL= General funds GEN EX = General funds exempt
K	FINAL SPENDING AUTHORITY: Total spending authority by type of revenue as of the end of the period being reported.
L	EXPENDITURES: Total expenditures posted to the funding source code allocated to the type of revenue. See Chapter 3, Section 1.5 for allocation methodology.
M	(OVER)/UNDER EXPENDED: The difference between the final spending authority and expenditures (columns K-L).
N	ACCRUED REVENUE/FUND BALANCE AUTHORITY: The amount of revenue earned to a funding source code by type of revenue.
O	ACCRUED REVENUE OVER/(UNDER) EXPENDITURES: Accrued revenue/fund balance spending authority less expenditures. (Column N – L)
P	This line displays the Long Bill group description from the LBGR table.
Q	TOTAL GROUP: Displays the three character COFRS Long Bill group code.

Report sort:

- Agency Category
- Long Bill Group
- Funding Source Code
- Type of Revenue

Break total:

- Long Bill Group
- Agency Category

How to read:

- This report can point out a number of potential problems. If the total at the funding source code or Long Bill group in the (OVER)/UNDER EXPENDED column is negative; an overexpenditure exists at one or more Long Bill lines within the funding source code. If expenditures are allocated to the GEN EX revenue type with no spending authority, it indicates that an overexpenditure has occurred. If the total in the ACCRUED REVENUE OVER/(UNDER) EXPENDITURES at the funding source code level or the Long Bill group level is negative, it indicates a possible overexpenditure due to an underearning of revenue.

1.10 Budget To Actual Report by Long Bill Group, FSC and Agency Class

DOACOEX2 (INFOPAC/DocumentDirect)

DGOEX2C (FDW)

Purpose of Report:

- This report is identical to DOACOEX1 (DGOEX1D on FDW) except that it is sorted at a lower level (COFRS agency class code) so that all data is sorted, displayed, and totaled based on the first two characters of the COFRS agency code.

1.11 Budget To Actual Report by Long Bill Group, FSC, and Agency

DOACOEX3 (INFOPAC/DocumentDirect)

DGOEX3A (Financial Data Warehouse)

Purpose of Report:

- This report is identical to DOACOEX1 (DGOEX1D on FDW) except that it is sorted at a lower level (COFRS agency code) so that all data is sorted, displayed, and totaled based on the three character COFRS agency code.

1.12 Unchanged Account Balances

DOACUCH1 (INFOPAC/DocumentDirect)

DGUCH1A (FDW)

Purpose of Report:

- This report provides information on account balances that have not changed between the previous and current fiscal year. This may indicate an update to a year-end accrual balance is required or that activity to clear a balance in the current year was not made or made incorrectly.
- Please be aware that the FDW report may differ slightly from the INFOPAC/DocumentDirect report. The INFOPAC report includes the affect of any post closing entries from the prior year. The FDW report does not. Therefore, you may have some account balances that are included on the FDW report and excluded on the INFOPAC report, or vice versa. If you have questions on these discrepancies, please e-mail Reporting & Analysis at R&A@state.co.us.

Sample report format from INFOPAC/DocumentDirect (similar to FDW report):

```
REPORT ID: DOACUCH1  (OFFICE OF THE STATE CONTROLLER  FOCEXEC: DOACUCH1.FEX)
 AGENCY: (A)

 UNCHANGED ACCT. BALANCES - FISCAL YEARS (B) AND (C) - PERIOD (D)
 BASED ON DATA FROM COFRS RUN DATE (E) AND PRINTED ON (F)
     (G)
 AGENCY: (H)
 (I)   (J)    (K)        (L)                                    (M)                 (N)
 FUND  TYPE  ACCOUNT #  ACCOUNT NAME                          FYAA BALANCE        FYBB BALANCE
 ----  ----  ---------  ------------                          ------------        ------------
 1XX   01    1343       ALLOWANCE FOR A/R -OTHER                   (50.00)             (50.00)
 100   02    2361       INTERFUND PAY -SAME AGENCY            (183,709.72)        (183,709.72)
       22    4140       DUES AND MEMBERSHIPS                       125.00              125.00
 22X   01    1390       INTRAFUND REC -OTHER AGENCIES           45,074.00           45,074.00
       31    7618       STATE GOVT GRANT/CONT-DOPS              (18,891.00)         (18,891.00)
       31    7620       STATE GOVT GRANT/CONT-DOR               (32,191.00)         (32,191.00)
 23X   01    1100       OPERATING CASH                             235.00              235.00
 260   01    1362       LOANS RECEIVABLE                        14,529.20           14,529.20
 7XX   01    1042       RESTR CHECKING -DEPOSITORY              57,064.33           57,064.33
       01    1060       CERTIFICATES OF DEPOSIT                190,000.00          190,000.00
 9XX   01    1060       CERTIFICATES OF DEPOSIT                 10,000.00           10,000.00
```

The following table describes the information provided on the report:

Item	Description
A	AGENCY: Displays the three character COFRS agency code from the AGCY table. This represents the agency being reported.
B	Lists the previous fiscal year being report in the format YYYY
C	Lists the current fiscal year in the format YYYY
D	PERIOD: Shows the period of the current fiscal year for which balances are being reported.
E	RUN DATE: The report includes COFRS data through this date for the accounting period being reported.
F	PRINTED ON: Shows the date the report was printed and made available.
G	This section of the report will display one of the following messages depending on when the report is run: "CALENDAR MONTH-END BALANCES", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSING BALANCES" where X = the period number.
H	AGENCY: Displays name of the agency associated with the three character COFRS agency code listed in (A).
I	FUND: This column displays the three character COFRS fund code.
J	TYPE: This column displays the COFRS account type.
K	ACCOUNT #: This column displays the COFRS account number.
L	ACCOUNT NAME: This column displays the name of the COFRS account number.
M	FYAA BALANCE: This column provides the balance for the COFRS agency, fund, account type, account number as of June 30th of the preceding fiscal year (where AA = fiscal year).
N	FYBB BALANCE: This column provides the balance for the COFRS agency, fund, account type, account number as of the accounting period being reported for the current fiscal year (where BB = fiscal year).

Report Sort:

- Agency Code
- Fund
- Account Type
- Account #

How to read:

- This report lists COFRS account balances that have not changed between the previous and current fiscal year. Each balance should be researched to determine if the current year balance is correct.
- Revenues and expenditures are included in this report so that agencies can determine if an error has occurred such as booking routine accrual entries.

1.13 Transfer Balances (Interfund Transfers-Section 1)

DOACXFR1 (INFOPAC/DocumentDirect)

DGXFR2NHE (FDW – Non-Higher Education)

Purpose of Report:

- The purpose of this report is to match revenue transfer codes to the corresponding expense transfer codes and to show where out-of-balance conditions exist. The report is split into four sections, two sections for interfund transfers and two sections for intrafund transfers. This part of the Fiscal Procedures Manual (FPM) is for section 1 of the interfund transfers and shows all interfund transfers except for higher education transfer codes EQGB and EBGD.

Sample report format from INFOPAC/DocumentDirect (similar to FDW report):

```
REPORT ID: DOACXFR1   (OFFICE OF THE STATE CONTROLLER - FOCEXEC DOACXFR1.FEX)
 AGENCY: (A)

 TRANSFER BALANCES - FISCAL YEAR   (B)  - PERIOD (C)
 BASED ON DATA FROM COFRS RUN DATE (D) AND PRINTED ON  (E)
      (F)
 INTERFUND BALANCES FOR: (G)
     (H)                        (I)   (J)                      (K)  (L)    (M)    (N)                                        (O)
 FUND CATEGORY                 AGCY  AGENCY NAME              FUND  TYPE  ACCT  ACCOUNT NAME                              AMOUNT
 -------------                 ----  -----------              ----  ----  ----  ------------                               ------

 INTERFUND TRANSFERS - SECTION 1 (P)
 ***********************************************************************

 GENERAL FUND - UNRESTRICTED   ACA   OFFICE OF THE STATE CO  100   31    EAAP  OT NE GSS FM GSS PARKING          (1,000.00)
                               AMA   COLO INFO TECHNOLOGY S  100   31    EAAP  OT NE GSS FM GSS PARKING          (2,000.00)
 OTHER SPECIAL REVENUE FUNDS   AGB   CAPITOL PARKING         519   22    EAAP  OT NE GSS/PARKING TO GSS           3,000.00

     TRANSFER ACCOUNT MATCH TOTAL WITH OTHER DEPARTMENT FOR MATCHING ACCOUNT EAP                                      .00

 GENERAL FUND - UNRESTRICTED   AQC   CO ST EMPLOYEE ASSISTA  100   31    EBAB  OT EX GSS FM EMPLOYEE BENEFITS       (6,000.00)
 GROUP BENEFIT PLANS           AQA   EMPLOYEE BENEFITS       913   22    EBAB  OT EX EMPLOYEE BENEFITS TO GSS         5,000.00

     TRANSFER ACCOUNT MATCH TOTAL WITH OTHER DEPARTMENT FOR MATCHING ACCOUNT EBB                                    (1,000.00)

 GENERAL FUND - UNRESTRICTED   ACA   OFFICE OF THE STATE CO  100   31    EZVB  IC EX GSS FM DOS                   (10,000.00)
 OTHER SPECIAL REVENUE FUNDS   VAA   DEPARTMENT OF STATE     200   22    EZAB  IC EX DOS TO GSS                    10,000.00

     TRANSFER ACCOUNT MATCH TOTAL WITH OTHER DEPARTMENT FOR MATCHING ACCOUNT EZB                                      .00
            SECTION 1 TOTAL FOR DEPARTMENT A                                                                     (1,000.00)
```

Report should be 0 on lines beginning "TRANSFER ACCOUNT MATCH…"

Non-zero "TRANFER ACCOUNT MATCH" lines are a problem.

Non-zero department totals are a problem.

The following table describes the information provided on the report:

Item	Description
A	AGENCY: Displays the single character COFRS agency category code from the AGCY table. This represents the department being reported.
B	FISCAL YEAR: Shows the fiscal year for which balances are reported.
C	PERIOD: Shows the accounting period for which balances are reported.
D	RUN DATE: The report includes COFRS data through this date for the accounting period being reported.
E	PRINTED ON: Shows the date the report was printed and made available.
F	This section of the report will display one of the following messages depending on when the report is run: "CALENDAR MONTH-END BALANCES", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSING BALANCES" where X = the period number.
G	INTERFUND BALANCES FOR: Displays the description associated with the single character COFRS agency category code listed in (A).
H	FUND CATEGORY: This list displays the fund category description from the FCAT table.
I	AGCY: this column displays the three character COFRS agency code.
J	AGENCY NAME: This column displays the agency name of the three character agency code.

Item	Description
K	FUND: This column displays the three character COFRS fund code.
L	TYPE: This column displays the COFRS account type.
M	ACCT: This column displays the COFRS transfer account number being reported.
N	ACCOUNT NAME: This column displays the account name associated with the COFRS transfer account number being reported.
O	AMOUNT: This column displays the total for each agency, fund, account type, account number combination being reported.
P	This line displays the section heading of the report.

Report Sort:

- Agency Category
- Fund Category
- Fund
- Account Type

Selection Criteria:

- Interfund transfer account codes, except for EQGB and EBGD, identified as being to or from the Agency being reported.

Grouping:

- Amounts are grouped on the report by the first, second and fourth characters of the account number.

Break totals:

- The first, second, and fourth characters of the account number.
- Agency category (department total)

How to read:

- This report is sorted and grouped such that all expense transfer account numbers are reported with the corresponding revenue transfer account numbers. This is possible because the numbers are defined with a one-to-one match between three of the four characters of both the revenue and expense transfer account numbers. This match is based on the first two characters plus the fourth character of the account number. The report is grouped for each department based on this combination from the account number. Transfers are in balance if the total for each three character combination is zero.
- A problem exists if the total line beginning "TRANSFER ACCOUNT MATCH TOTAL WITH OTHER DEPARTMENT…" is not zero.

1.14 Transfer Balances (Interfund Transfers-Section 2)

DOACXFR1 (INFOPAC/DocumentDirect)

DGXFR2HE (FDW – Higher Education)

Purpose of Report:

- The purpose of this report is to match revenue transfer codes to the corresponding expense transfer codes and to show where out-of-balance conditions exist. The report is split into four sections, two sections for interfund transfers and two sections for intrafund transfers. This part of the Fiscal Procedures Manual is for section 2 of the interfund transfers. This section applies only to higher education institutions and shows transfers using EQGB as either the object code or revenue source code.

Sample report format from INFOPAC/DocumentDirect (similar to FDW report):

```
REPORT ID: DOACXFR1   (OFFICE OF THE STATE CONTROLLER - FOCEXEC DOACXFR1.FEX)
 AGENCY: (A)

 TRANSFER BALANCES - FISCAL YEAR  (B)- PERIOD (C)
 BASED ON DATA FROM COFRS RUN DATE  (D) AND PRINTED ON (E)
    (F)
 INTERFUND BALANCES FOR: (G)
(H)    (I)                       (J)     (K)                  (L)    (M)  (N)     (O)                                        (P)
 BD  FUND CATEGORY             AGCY  AGENCY NAME            FUND  TYPE  ACCT  ACCOUNT NAME                                  AMOUNT
 --  -------------             ----  -----------            ----  ----  ----  ------------                                  ------

 INTERFUND TRANSFERS - SECTION 2  (Q)
 ************************************************************************

 GF  GENERAL FUND - UNRESTRIC  GFA   CU - REGENTS           100   22    EQGB  OT EX DOHE/STATE APPR TO DOHE           100,000.00
     HIGHER EDUCATION FUNDS    GFA   CU - REGENTS           310   31    EQGB  OT EX DOHE FM DOHE/STATE APPRO           (5,000.00)
                               GFB   CU - BOULDER           310   31    EQGB  OT EX DOHE FM DOHE/STATE APPRO          (40,000.00)
                               GFC   CU - COLORADO SPRINGS  310   31    EQGB  OT EX DOHE FM DOHE/STATE APPRO          (10,000.00)
                               GFD   CU - DENVER            310   31    EQGB  OT EX DOHE FM DOHE/STATE APPRO          (15,000.00)
                               GFE   CU - HEALTH SCIENCE CE 310   31    EQGB  OT EX DOHE FM DOHE/STATE APPRO          (30,000.00)

 TRANSFER ACCOUNT MATCH TOTAL FOR BOARD: GF                                                                                .00

 GG  GENERAL FUND - UNRESTRIC  GGA   STATE BOARD OF AGRICUL 100   22    EQGB  OT EX DOHE/STATE APPR TO DOHE            90,000.00
     HIGHER EDUCATION FUNDS    GGA   STATE BOARD OF AGRICUL 310   31    EQGB  OT EX DOHE FM DOHE/STATE APPRO          (5,000.00)
                               GGB   COLORADO STATE UNIVERS 310   31    EQGB  OT EX DOHE FM DOHE/STATE APPRO          (50,000.00)
                               GGH   FORT LEWIS COLLEGE     310   31    EQGB  OT EX DOHE FM DOHE/STATE APPRO          (15,000.00)
                               GGJ   UNIVERSITY OF SOUTHERN 310   31    EQGB  OT EX DOHE FM DOHE/STATE APPRO          (20,000.00)

 TRANSFER ACCOUNT MATCH TOTAL FOR BOARD: GG                                                                                .00
     TRANSFER ACCOUNT MATCH TOTAL WITH OTHER DEPARTMENT FOR MATCHING ACCOUNT EQB                                           .00
            SECTION 2 TOTAL FOR DEPARTMENT G                                                                               .00
```

Non-zero amounts at any level are a problem.

The following table describes the information provided on the report:

Item	Description
A	AGENCY: Displays the single character COFRS agency category code from the AGCY table. This represents the department being reported.
B	FISCAL YEAR: Shows the fiscal year for which balances are reported.
C	PERIOD: Shows the accounting period which balances are reported.
D	RUN DATE: The report includes COFRS data through this date for the accounting period being reported.
E	PRINTED ON: Shows the date the report was printed and made available.
F	This section of the report will display one of the following messages depending on when the report is run: "CALENDAR MONTH-END BALANCES", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSING BALANCES" where X = the period number.
G	INTERFUND BALANCES FOR: Displays the description associated with the single character COFRS agency category code listed in (A).
H	BD: This column displays the two character agency category identifying the higher education board.
I	FUND CATEGORY: This lists the fund category description from the FCAT table.
J	AGCY: This column displays the three character COFRS agency code.
K	AGENCY NAME: This column displays the agency name of the three character agency code.
L	FUND: This column displays the three character COFRS fund code.
M	TYPE: This column displays the COFRS account type.
N	ACCT: This column displays the COFRS transfer account number being reported.
O	ACCOUNT NAME: This column displays the account name associated with the COFRS transfer account number being reported.
P	AMOUNT: This column displays the total for each agency, fund, account type, account number combination being reported.
Q	This line displays the section heading of the report.

Report Sort:

- Agency Class (Higher Education Board)
- Fund Category
- Fund
- Account Type

Selection Criteria:

- Agency Category = G
- Transfer Account Number = EQGB

Grouping:

- Agency Class (Higher Education Board)

Break totals:

- Agency Class (Higher Education Board)
- Agency Category (department total)

How to read:

- This report matches by higher education board the balances in transfer code EQGB (object code or revenue source code). Code EQGB is used to book the transfer of state appropriation from Fund 100 to the higher education discrete Fund 320. Transfers are in balance if the total is zero at the higher education board level.
- A problem exists if the total line beginning "TRANSFER ACCOUNT MATCH TOTAL FOR BOARD…" is not zero.

1.15 Transfer Balances (Intrafund Transfers Section 1)

DOACXFR1 (INFOPAC/DocumentDirect)

DGXFR3NHE (FDW – Non-Higher Education)

Purpose of Report:

- The purpose of this report is to match revenue transfer codes to the corresponding expense transfer codes and to show where out-of-balance conditions exist. The report is split into four sections, two sections for interfund transfers and two sections for intrafund transfers. This part of the Fiscal Procedures Manual is for section 1 of the intrafund transfers and shows the balance of intrafund transfers except those that are internal to or between institutions of higher education.

Sample report format from INFOPAC/DocumentDirect (similar to FDW report):

```
REPORT ID: DOACXFR1   (OFFICE OF THE STATE CONTROLLER - FOCEXEC DOACXFR1.FEX)
 AGENCY: (A)

 TRANSFER BALANCES - FISCAL YEAR  (B) - PERIOD  (C)
 BASED ON DATA FROM COFRS RUN DATE (D) AND PRINTED ON (E)
    (F)
 INTRAFUND BALANCES FOR:   (G)
    (H)                        (I)      (J)                  (K)   (L)   (M)    (N)                                    (O)
 FUND CATEGORY                 AGCY  AGENCY NAME            FUND  TYPE  ACCT  ACCOUNT NAME                            AMOUNT
 -------------                 ----  -----------            ----  ----  ----  ------------                            ------

 INTRAFUND TRANSFERS - SECTION 1  (P)
 ************************************************************************

 GENERAL FUND - UNRESTRICTED   AAA   DOP - EXECUTIVE DIRECT  100   31    ABFP  OT EX GSS FM DPHE                   (300.00)
 GENERAL FUND - UNRESTRICTED   FAA   DEPT OF PUB HLTH & ENV  100   22    ABAP  OT EX DPHE TO GSS                   300.00

  TRANSFER ACCOUNT MATCH TOTAL WITH OTHER DEPARTMENT FOR FUND CATEGORY G1                                              .00

 GENERAL FUND - UNRESTRICTED   FAA   DEPT OF PUB HLTH & ENV  100   22    ABFB  OT EX WATER QUALITY TO DPHE          150,000.00
                                                             31    ABFB  OT EX DPHE FM WATER QUALITY         (150,000.00)

  TRANSFER ACCOUNT MATCH TOTAL WITH OTHER DEPARTMENT FOR FUND CATEGORY G1                                              .00

 TOBACCO LITIGATION SETTLEMEN  FAA   DEPT OF PUB HLTH & ENV  13M   31    ABWH  OT EX DPHE FM TOBACCO SETTLEMT       (200,000.00)
 TOBACCO LITIGATION SETTLEMEN  FLA   HEALTH-PREVENTION       13V   31    ABWH  OT EX DPHE FM TOBACCO SETTLEMT     (1,000,000.00)
                                                             434   31    ABWH  OT EX DPHE FM TOBACCO SETTLEMT       (100,000.00)
 TOBACCO LITIGATION SETTLEMEN  WBA   TREASURY - OPERATING    430   22    ABFH  OT EX TOBACCO SETTLEMT TO DPHE      1,300,000.00

  TRANSFER ACCOUNT MATCH TOTAL WITH OTHER DEPARTMENT FOR FUND CATEGORY R6                                              .00

 HIGHWAYS                      FAA   DEPT OF PUB HLTH & ENV  406   31    ANWB  HU EX DPHE FM DOT/HUTF             (1,250,000.00)
 HIGHWAYS                      WBA   TREASURY - OPERATING    406   22    ANFB  HU EX DOT/HUTF TO DPHE              1,250,000.00

  TRANSFER ACCOUNT MATCH TOTAL WITH OTHER DEPARTMENT FOR FUND CATEGORY R2                                              .00
         SECTION 1 TOTAL FOR DEPARTMENT F                                                                              .00
```

Report must zero for each transfer combination at the fund category level, as well as at the department total.

The following table describes the information provided on the report:

Item	Description
A	AGENCY: Displays the single character COFRS agency category code from the AGCY table. This represents the department being reported.
B	FISCAL YEAR: Shows the fiscal year for which balances are reported.
C	PERIOD: Shows the accounting period for which balances are reported.
D	RUN DATE: The report includes COFRS data through this date for the accounting period being reported.
E	PRINTED ON: Shows the date the report was printed and made available.
F	This section of the report will display one of the following messages depending on when the report is run: "CALENDAR MONTH-END BALANCES", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSING BALANCES" where X = the period number.
G	INTRAFUND BALANCES FOR: Displays name of the agency associated with the single character COFRS agency category code listed in (A).

Item	Description
H	FUND CATEGORY: This column displays the fund category description from the FCAT table.
I	AGCY: This column displays the three character COFRS agency code.
J	AGENCY NAME: This column displays the agency name of the three character agency code.
K	FUND: This column displays the three character COFRS fund code.
L	TYPE: This column displays the COFRS account type.
M	ACCT: This column displays the COFRS transfer account number being reported.
N	ACCOUNT NAME: This column displays the account name associated with the COFRS transfer account number being reported.
O	AMOUNT: This column displays the total for each agency, fund, account type, account number combination being reported.
P	This line displays the section heading of the report.

Report Sort:

- Agency Category
- Fund Category
- Fund
- Account Type

Selection Criteria:

- Includes all intrafund transfers except those defined as both sides being within or between institutions of higher education.

Grouping:

- Amounts are grouped on the report by the first, second, and fourth characters of the account number.

Break totals:

- The first, second and fourth characters of the account number.
- Fund Category
- Agency Category (department total)

How to read:

- This report is sorted and grouped such that all expense transfer account numbers are reported with the corresponding revenue transfer account numbers. This is possible because the numbers are defined with a one to one match between three of the four characters of both the revenue and expense transfer account numbers. This match is based on the first two characters plus the fourth character of the account number. The report is grouped for each department base on this combination from the account number. Transfers are in balance if the total for each three character combination is zero at the fund category level.
- A problem exists if the total line beginning "TRANSFER ACCOUNT MATCH TOTAL WITH OTHER DEPARTMENT…" is not zero.

1.16 Transfer Balances (Intrafund Transfers Section 2)

DOACXFR1 (INFOPAC/DocumentDirect)

DGXFR3HE (FDW – Higher Education)

Purpose of Report:

- The purpose of this report is to match revenue transfer codes to the corresponding expense transfer codes and to show where out-of-balance conditions exist. The report is split into four sections, two sections for interfund transfers and two sections for intrafund transfers. This part of the Fiscal Procedures Manual is for section 2 of the intrafund transfers and shows the balance of intrafund transfers that are internal or between institutions of higher education.

Sample report format from INFOPAC/DocumentDirect (similar to FDW report):

```
REPORT ID: DOACXFR1   (OFFICE OF THE STATE CONTROLLER - FOCEXEC DOACXFR1.FEX)
 AGENCY: (A)

 TRANSFER BALANCES - FISCAL YEAR (B) - PERIOD (C)
 BASED ON DATA FROM COFRS RUN DATE  (D) AND PRINTED ON (E)
    (F)
 INTRAFUND BALANCES FOR: (G)
     (H)                          (I)    (J)                    (K)    (L)   (M)    (N)                                        (O)
 FUND CATEGORY                   AGCY  AGENCY NAME             FUND  TYPE  ACCT  ACCOUNT NAME                              AMOUNT
 -------------                   ----  -----------             ----  ----  ----  ------------                               ------

 INTRAFUND TRANSFERS - SECTION 2 (P)
 ***********************************************************************

 HIGHER EDUCATION FUNDS        GGB   COLORADO STATE UNIVERS  310   31    AAGB  OT NE DOHE INSTIT INTERNAL            (296,512.00)
                                                             320   22    AAGB  OT NE DOHE INSTIT INTERNAL             296,783.39
                                                             329   31    AAGB  OT NE DOHE INSTIT INTERNAL                (271.39)

        TOTAL FOR AGENCY GGB                                                                                                .00

 HIGHER EDUCATION FUNDS        GGH   FORT LEWIS COLLEGE      329   31    AAGB  OT NE DOHE INSTIT INTERNAL              (1,000.00)

        TOTAL FOR AGENCY GGH                                                                                            (1,000.00)

 HIGHER EDUCATION FUNDS        GGJ   UNIVERSITY OF SOUTHERN  310   22    AAGB  OT NE DOHE INSTIT INTERNAL               1,000.00

        TOTAL FOR AGENCY GGJ                                                                                             1,000.00
  TRANSFER ACCOUNT MATCH TOTAL WITHIN BOARD GG                                                                               0.00
  TRANSFER ACCOUNT MATCH TOTAL WITH OTHER DEPARTMENT FOR FUND CATEGORY E1                                                    0.00

 HIGHER EDUCATION FUNDS        GJD   COMMUNITY COLLEGE OF D  310   22    AAGF  OT NE AHEC CONSTIT LONG BILL          1,832,607.75

        TOTAL FOR AGENCY GJD                                                                                             1,832,607.75
  TRANSFER ACCOUNT MATCH TOTAL WITHIN BOARD GJ                                                                           1,832,607.75

 HIGHER EDUCATION FUNDS        GMA   AURARIA HIGHER EDUCATI  310   31    AAGF  OT NE AHEC CONSTIT LONG BILL         (1,832,607.75)

        TOTAL FOR AGENCY GMA                                                                                            (1,832,607.75)
  TRANSFER ACCOUNT MATCH TOTAL WITHIN BOARD GM                                                                          (1,832,607.75)

  TRANSFER ACCOUNT MATCH TOTAL WITH OTHER DEPARTMENT FOR FUND CATEGORY E1                                                    0.00
          SECTION 2 TOTAL FOR DEPARTMENT G                                                                                   0.00
```

Transfer, other than with AHEC, must zero at both the board and fund category levels.

Transfers between AHEC and institutions must zero at fund category level.

Department total

The following table describes the information provided on the report:

Item	Description
A	AGENCY: Displays the single character COFRS agency category code from the AGCY table. This represents the department being reported.
B	FISCAL YEAR: Shows the fiscal year for which balances are reported.
C	PERIOD: Shows the accounting period for which balances are reported.
D	RUN DATE: The report includes COFRS data through this date for the accounting period being reported.
E	PRINTED ON: Shows the date the report was printed and made available.

Item	Description
F	This section of the report will display one of the following messages depending on when the report is run: "CALENDAR MONTH-END BALANCES", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSING BALANCES" where X = the period number.
G	INTERFUND BALANCES FOR: Displays name of the agency associated with the single character COFRS agency category code listed in (A).
H	FUND CATEGORY: This list the fund category description from the FCAT table.
I	AGCY: This column displays the three character COFRS agency code.
J	AGENCY NAME: This column displays the agency name of the three character agency code.
K	FUND: This column displays the three character COFRS fund code.
L	TYPE: This column displays the COFRS account type.
M	ACCT: This column displays the COFRS transfer account number being reported.
N	ACCOUNT NAME: This column displays the account name associated with the COFRS transfer account number being reported.
O	AMOUNT: This column displays the total for each agency, fund, account type, account number combination being reported.
P	This line displays the section heading of the report.

Report Sort:

- Agency Class
- Fund Category
- Fund
- Account Type

Selection Criteria:

- Intrafund transfer codes defined as being within or between institutions of higher education.

Grouping:

- Amounts are grouped on the report by the first, second and fourth characters of the account number.

Break totals:

- Agency class (higher education board)
- Fund Category
- Agency category (department total)

How to read:

- This report is sorted and grouped such that all expense transfer account numbers are reported with the corresponding revenue transfer account numbers. This is possible because the numbers are defined with a one to one match between three of the four characters of both the revenue and expense transfer account numbers. This match is based on the first two characters plus the fourth character of the account number. The report is grouped for each department base on this combination from the account number. Except for transfers between institutions and the Auraria Higher Education Center (AHEC), the report should zero at the board level. For transfers between AHEC and institutions the transfers must zero at the fund category level within transfer account codes ABGF and ABGH.

CHAPTER 5: SECTION 2

PROCEDURES FOR PREPARING ANNUAL EMPLOYEE TRAVEL EXPENSE REPORT

KEY DATES

After Period 13	Final data available on the FDW.
November 7	Completed travel report turnaround forms due back to the OSC with distribution of total in-state, total out-of-state, and total out-of-country expenses for state employee travel by source of funds and total vehicle miles driven by state employees broken out between in-state and out-of-state travel and two-wheel drive and four-drive miles.

Travel Reporting Overview:

CRS 24-30-202(26) requires that "The controller shall make available a report no later than February 1 of each year to the governor, the joint budget committee, and the legislative audit committee regarding the travel expenses of state employees for the prior fiscal year. Such report shall include, but shall not be limited to, an itemized list of the travel expenses of each department including in-state travel, out-of-state travel, and out-of-country travel. The controller shall notify, in the most cost-effective manner available, the governor, the joint budget committee, and the legislative audit committee of the availability of the report and offering to provide copies of the report."

At the request of the Office of the State Auditor, the Employee Travel Expense report includes information on the number of personal vehicle miles driven by state employees broken out by in-state and out-of-state travel and two-wheel drive and four-wheel drive miles. Do not provide the dollar amount reimbursed for personal vehicle miles driven. Methods available for agencies to accumulate this information were provided in State Controller's Alert No. 87 issued October 13, 1995.

Travel expenses are recorded in COFRS using object of expenditure codes contained in the object group of expenditures group 30. These object codes include specific codes for both employee and nonemployee travel expenses. Since the statute requires only the reporting of travel expenses incurred by state employees, use of the distinguishing object of expenditure codes is critical for the proper separation of expenses between state employees and nonemployees. If an individual acts in more than one capacity (e.g. employee and witness, employee and juror, student employee and athlete), report only those expenses that individual incurred while traveling in the course of his/her employment as employee expenses. All travel expenses incurred outside the course of employment should be reported as nonemployee expenses.

The object codes used in the preparation of the annual report are:

STATE EMPLOYEE TRAVEL

In- State Travel - State Employees

2510 - In-State Travel

2511 - In-State Common Carrier Fares

2512 - In-State Personal Travel Per Diem

2513 - In-State Personal Vehicle Reimbursement

2514 - State Owned Aircraft

2515 - State Owned Vehicle Charges

2516 – In-State Personal Aircraft Reimbursement

Out-Of-State Travel - State Employees

2530 - Out-Of-State Travel

2531 - Out-Of-State Common Carrier Fares

2532 - Out-Of-State Personal Travel Per Diem

2533 - Out-Of-State Personal Vehicle Reimbursement

Out-Of-Country (International) Travel - State Employees

2550 - Out-Of-Country Travel

2551 - Out-Of-Country Common Carrier

2552 - Out-Of-Country Personal Travel Reimbursement

The following codes are not used in the annual report:

NONEMPLOYEE TRAVEL

In-State Travel – Nonemployees

2520 - In-State Travel Nonemployees

2521 - In-State Nonemployee - Common Carrier

2522 - In-State Nonemployee - Personal Per Diem

2523 - In-State Nonemployee - Personal Vehicle Reimbursement

2524 – Nonemployee Use Of State Owned Aircraft

2525 – Nonemployee Use Of State Owned Vehicles

Out-Of-State Travel – Nonemployees

2540 - Out-Of-State Travel – Nonemployees

2541 - Out-Of-State Nonemployee - Common Carrier Fares

2542 - Out-Of-State Nonemployee - Personal Per Diem

2543 - Out-Of-State Nonemployee - Personal Vehicle Reimb

Out-Of-Country (International) Travel – Nonemployee

2560 - Out-Of-Country Travel – Nonemployee

2561 - Out-Of-Country Nonemployee - Common Carrier Fares

2562 - Out-Of-Country Nonemployee - Personal Travel Reimb

Proper use of these object of expenditure codes is critical to the accuracy of the data and the reliability of the report. Agencies should review their accounting records to assure that all travel expenditures have been properly classified and recorded. Agencies that are using the "generic" object codes 2510, 2530, and 2550 to record their employee travel expenditures may use the "generic" counterparts to record nonemployee travel; 2520, 2540, and 2560. The use of object of expenditure codes 2513 and 2533 is encouraged to assist is determining the number of personal vehicle miles driven by state employees.

EMPLOYEE TRAVEL EXPENSE REPORTING PROCEDURES

2.1 Reviewing Accounting Data

Agencies should periodically review all travel related expenditure data to assure that all expenses are properly classified and recorded. The preparation of the annual employee travel report is based on the object of expenditure codes that designate travel expenses according to state employee travel or nonemployee travel. Improper classification and recording will result in agencies having to manually adjust expenses at year-end. To assist in this review, the Financial Data Warehouse (FDW) has detail travel expense reports showing employee and nonemployee travel expenses by fund and object code. The reports are located under "Agency Reports" and "Department Reports" in the "YTD/Period End" hyperlink on the right side of the FDW home page. The reports are:

- Travel Expenditure Detail – Employee
- Travel Expenditure Detail – Nonemployee
- Travel Turnaround Report
- The advantage of having these reports on the FDW is that you may run the reports at any time and that you can "drill down" on the expense balances in the report to determine what specific transactions are included in the report.

2.2 Correcting the Accounting Data

Agencies should make correcting entries in COFRS prior to Period 13 agency close. Manual adjustments to the final report made by the agency will require an explanation for the change.

2.3 Preparation of the Report

After the final close of Period 13 and prior to November 7, agencies are required to submit the Travel Turnaround report to their field accounting specialist. Agencies must run the travel turnaround report on the FDW. The report is automatically produced in an Excel spreadsheet that makes it easy to complete and save it electronically. The completed report should be e-mailed to your field accounting specialist.

The travel turnaround report should only include employee travel expenditures summarized by in-state, out-of-state, and out-of-country travel. Agencies should use the report to allocate total in-state, out-of-state, and out-of-country employee travel expenses by general, cash/cash exempt, and federal fund sources. These allocations may be made in any manner determined to be reasonable and supportable by the agency so long as the allocation for any source of funds does not exceed the amount of that source of funds authorized in the Long Bill.

Agencies must also calculate and report the number of personal vehicle miles driven by state employees for in-state and out-of-state travel. This information must be reported for two-wheel drive and four-wheel drive miles. This information will be included on the employee only travel expense turnaround report.

The OSC will review and compile the agency turnaround reports, prepare the year-end employee travel expense report, and reconcile the report to COFRS. The final employee travel expense report will be available no later than February 1.

CHAPTER 5: SECTION 3

STATUTORY REPORTING OF OUTSTANDING LOANS AND ADVANCES

KEY DATES

November 28 Due date for State Controller's statutory loan and advance report.

Per CRS 24-75-204, the State Controller must file an annual report of all loans and advances outstanding at the end of the preceding fiscal year. This report must be filed with the Governor, the JBC, and the Legislative Audit Committee and is due no later than November 28. The OSC prepares the report based on negative cash balances recorded on COFRS as of final close June 30 and supports the report with approved agency loan or advance applications.

Preparation of loan and advance applications is not solely a year-end task, and agencies need to make sure that all loan and advance approvals are current and accurate throughout the year. Agencies need to assess each of their activities' working capital needs and review cash account balances on an on-going basis to identify accounts where an approved loan or advance is or may be required. A loan or advance is not required for cash deficits in funds 100, 1EX, 461, and 600 (Fund 600 is used with the COFRS inventory module).

The following policy and procedures covering loans and advances were contained in a memorandum issued jointly by the State Treasury, the OSPB, and the OSC on February 7, 1997. This section contains updates to that original policy to reflect current conditions.

3.1 Policy Statement

CRS 24-75-203 allows the State Treasurer to make working capital loans to state agencies with the approval of the Governor and the State Controller. The statute also allows the State Controller to authorize interest free working capital advances to state agencies. The use of working capital loans and advances is to be kept at a minimum due to the impact on general fund cash and because of the negative impact on statewide investment earnings.

CRS 24-75-204 requires the State Controller to submit an annual report to the Governor, the Joint Budget Committee, and the Legislative Audit Committee summarizing all outstanding loans and advances. This report is based on deficit cash balances at the close of the preceding fiscal year and is supported by approved loan and advance applications. This report is due no later than November 30 of each year.

In order to comply with the provisions of CRS 24-75-203 and 204, it is the policy of the State Treasurer, State Controller, and the Office of State Planning and Budgeting that:

- Cash must be on deposit with the State Treasurer except where approved by the State Controller and the State Treasurer, or where exempted by the State Constitution.
- An application for a working capital loan or advance must be submitted and approved for all deficit cash balances unless a specific exemption is granted.
- Deficit cash balances not supported with an approved working capital loan or advance will constitute the unauthorized use of general fund cash. This unauthorized use may result in interest charges to the state agency with the deficit and may result in other remedies that may include the suspension of activity from the deficit cash account.

The following are commitments made by the State Treasurer, State Controller, and OSPB to achieve the goal of providing working capital loans and advances to state agencies while minimizing the impact on general fund cash and the loss of investment earnings. We will:

- Adopt and communicate criteria defining which activities are eligible for a loan and which activities are eligible for an advance.
- Review the working capital needs of each state agency that requests a working capital loan or advance using information provided by the agency.
- Prescribe forms and procedures for state agencies to use in reporting their need for and requesting approval of working capital loans and advances.
- Analyze cash balances on a monthly basis at the fund/agency level unless a lower level review is requested by an agency or deemed necessary by the State Treasurer or the State Controller.
- Monitor cash balances in the General Fund (Fund 100), the capital construction fund (Fund 461), and the COFRS warehouse inventory fund (Fund 600) at the fund level on a statewide basis. Generally, agencies do not need working capital loans or advances for activities in these specifically identified funds; however, if it is determined that an agency is operating in one of these funds and is not in compliance with the statutes or this policy, a loan or advance may be required for that fund/agency combination.
- Perform post-audit reviews, as necessary, to ensure state agencies are complying with this policy.

3.2 Definition of Terms

The following are definitions of terms used in this policy:

Deficit Cash Balance - A negative amount in the COFRS balance sheet account 1100 - Operating Cash at the fund/agency level, or the fund/agency/reporting category level when appropriate, at the close of any fiscal period and/or on an average daily balance level at the end of any calendar month.

Teaching or Research Activities - "Teaching" activities are those that include regularly enrolled students of the institution who receive credit toward a degree for participating in this activity. "Research" activities are those that advance the state of knowledge of an academic, vocational, or professional subject being conducted at the institution (testing performed solely for private concerns does not qualify as "research" for the purposes of this policy).

Primary Purpose - A significant majority (75 percent or more) of a fund/agency's activities by dollar volume are for a particular activity. For example, if 75 percent of the activity of a fund/agency is for teaching and research then this is the fund's primary purpose.

Business Enterprise - An activity that is intended to be self-sufficient by generating adequate revenues through the sale of a product or a service to cover the associated cost of operations. This is not the TABOR definition of an enterprise.

Self-Maintaining Program - Programs that are intended to generate adequate revenues to support or exceed the expenditures incurred by the program.

3.3 Criteria for Determining Working Capital Loans or Advances

Cash balances (COFRS account 1100 - Operating Cash) will be evaluated at the fund/agency level unless the agency, the State Treasurer, or the State Controller believes it is necessary to monitor the balances at a fund/agency/reporting category level. A deficit cash balance at the fund/agency level indicates the need for a working capital loan or advance. Considering the primary purpose of the fund, the agency should apply for a working capital loan or advance at the

point in time when a deficit occurs. Currently, the OSC does a monthly internal report to identify deficit cash balances at the close of any fiscal period, and the State Treasurer uses the COFRS CAM02 report to identify cash accounts with average daily balance deficits.

Agencies should have procedures in place to monitor and identify deficit cash balances, so that they can request a working capital loan or advance on a timely basis. The COFRS MCR01 report is the best source to identify cash deficits at the fund/agency level at the close of a fiscal period. The COFRS CAM02 report identifies cash accounts with average daily deficit cash balances at month-end. The COFRS CASH table provides daily cash balance information at the most detailed level including the entire account coding string of any cash balance; there is no fund/agency summary on this table. The CAM02 and other reports (GNL02 or GNL04) and the CASH table and other COFRS tables (OLGL) provide this information, but in a way that is not user friendly.

Fund/agencies established solely as system clearing funds are not considered a business enterprise activity or a self-maintaining program and should not have continuous deficit cash balances. However, if a clearing fund has a continuous deficit cash balance, the fund to which the cash is ultimately cleared should be evaluated to determine if the clearing fund requires a working capital loan or advance.

State Fiscal Rules, Rule 6-1, requires that agencies make timely deposits of cash to the state treasury unless otherwise exempted by statute or rule. Withdrawal of these funds and subsequent redeposit into a separate checking account, savings account, or another investment shall be done only when authorized in writing by the State Treasurer and the State Controller. This approval is required even if moneys are subject to bond covenants or are eligible for investment pursuant to CRS 23-5-112.

3.4 Working Capital Loans

CRS 24-75-203(1) allows the State Treasurer to make loans to state agencies upon the written approval of the Governor and the State Controller. The OSPB provides the approval for the Governor. Interest on loans shall bear interest at the earnings rate calculated monthly by the state treasurer. The State Treasurer calculates and charges interest based on the average daily balance of the cash account during a calendar month, and charges interest to the agency on a quarterly basis. All loans must be reviewed at least annually.

The following activities are eligible for loans:

- The operation of business enterprises by institutions of higher education when the primary purpose of that enterprise is not teaching or research, and which are, or may be, in competition with private enterprise.
- Any other self-maintaining program of a state agency that generates its own revenues and which in the judgment of the State Treasurer has the capacity to repay the loan.
- Any other statutorily authorized loan.
- Any fund/agency designated as a TABOR enterprise; fund/agency is able to issue revenue bonds and receives less than 10 percent of annual revenues in grants from Colorado state and local governments.

The answers to the following questions will be included in the evaluation by the State Treasurer, State Controller, and OSPB in reviewing applications for working capital loans:

- Does the fund/agency's cash account earn interest?
- Is the predominate source of a fund's cash maintained on deposit outside of the state treasury?

- Is the predominate source of a fund's cash on deposit in another fund that is earning interest?
- Is the activity self-supporting continuing education?

All deficit cash balances in any fund/agency will be considered to be eligible for a working capital loan and the agency may be charged interest by the State Treasurer, unless the agency submits an application and can demonstrate that the activity is eligible for a working capital advance. Any deficit cash balance that exists that is not supported by an approved working capital loan or advance application from an agency may be charged interest as if it were a loan.

3.5 Working Capital Advances

CRS 24-75-203(2) allows the State Controller to authorize interest free advances to state agencies to provide working capital for certain programs. The statute sets a limit of no more than $12 million in advances to any one department, institution, or agency. These advances must be reviewed annually and shall be repaid at such time as the State Controller directs.

The statute defines the following activities as eligible for an advance:

- The operation of a program other than those defined in CRS 24-75-203(1) and discussed in Section 3.4 of this chapter.
- Federal programs for which federal advances or letters of credit are not available.
- Any other statutorily authorized advance.

Other factors that will be evaluated by the State Treasurer and the State Controller in reviewing applications for working capital advances include:

- Is cash designated to support a fund/agency's activity on deposit with the State Treasurer or in another agency pending a distribution/allocation to the fund/agency with the deficit cash balance?
- Does the fund/agency's cash account earn interest?

3.6 Additional Criteria Guidelines for Institutions of Higher Education

For higher education governing boards, deficit cash balances will be monitored at the board level. Deficits in individual funds within those boards will not be reviewed for this purpose. If a deficit does occur at the board level, it will require an interest-bearing loan from the state treasury.

3.7 Processing a Loan or Advance Application

Agencies should prepare loan or advance applications when a fund/agency under their control incurs a cash deficit. The dollar amount of the request should be adequate to cover any existing or potential cash deficit. If a deficit exceeds an approved loan or advance amount, a revised application must be submitted. Failure to submit an application when a deficit has occurred may result in interest charges, and may result in the suspension of activity in the affected fund/agency's cash account.

All loans and advances must be reviewed annually. Thus, applications should be for a period of no more than 12 months. To ensure adequate review time, applications for the renewal of an existing loan or advance should be submitted one month prior to the expiration date.

If a loan or advance application is for activities that are not federally funded and the request exceeds $300,000, a 24-month cash flow projection is required as support to the application. If the activity is federally funded and the request exceeds $1,000,000, a 24-month cash flow projection is required as support to the application. The cash flow analysis should be for the period of the loan or advance plus the subsequent number of months necessary to total 24 months. When there is a mixture of activities within the fund, the nature of the request and the primary purpose of the fund should be considered in determining if a cash flow projection is required.

Cash flow analysis should include a narrative description of the assumptions on which the cash flow is based. The assumptions may include stable, increasing, or decreasing revenue flows, source of revenues, industry trends, stable or unstable expenditure flow, economic trends, etc. At a minimum, the cash flow analysis should show on a monthly basis for 24 months the beginning cash balance, expected receipts and disbursements, and ending cash balance. Receipts and disbursements may be broken out as to the type of receipt (e.g., fees and fines) and to the type of disbursement (e.g., personal and operating).

The application forms included in this section should be used for all requests for working capital loans or advances. There is a standard form to be used for initial requests, revisions, and renewals. There is also a quick renewal form that may be used to renew existing loans or advances only when the conditions, other than the period and amount, for that loan or advance have not changed from the prior approved request. Instructions for both forms are also included in this section.

Complete and obtain the necessary signatures on the applications and forward them to your field accounting specialist.

Please contact your field accounting specialist if you have questions regarding this policy or the procedures or forms necessary to apply for a loan or advance.

3.8 Instructions for Completing Application Form

Each area of the loan and advance application form is identified with a number. Below are instructions for each area of the form, by the number on the form.

1. Enter name of the requesting department\agency.
2. Enter the beginning date and the end date for the loan or advance being requested. This period may not exceed 12 months.
3. Check whether the application is for a loan or an advance.
4. Check whether this is an initial request or a renewal. Note if the renewal box is checked, it will be assumed that this new application supersedes any previous application with the same or an overlapping period.
5. Enter the dollar amount of the request.
6. Enter the COFRS fund number and agency code for the cash account that is the subject of this request.
7. Enter any additional COFRS coding that the agency wishes to use to monitor the cash of the fund/agency below the base level. Leave section blank if loan or advance is at the fund/agency level.
8. Enter a complete statement describing the activities of the applicable fund/agency and the intended use of the loaned or advanced funds. The description must clearly state the reason for an advance; otherwise, all requests will be considered a loan. Attach additional pages if necessary.
9. Check either (a), (b), or (c) depending on the nature of the activity and the amount of the request. If required, attach a cash flow projection for a 24 month period beginning with the start date of the application showing at a minimum both the receipts and disbursements of the activity and the change in the cash balance on a month-by-month basis.

10. Enter the COFRS coding string you wish the State Treasurer to use to record interest expense on a loan. If preprinted codes do not meet your needs, please identify your additional coding needs on the form.
11. Agency controller or chief financial officer's signature and date.
12. Agency executive director or college/university president's signature and date.

3.9 Instructions for Submitting Application Form

Once the application is completed, send it to your field accounting specialist for review and approval. The lower section of the application will be completed during the review and approval process. The FAST will route the application for all appropriate signatures. Once the application is reviewed and approved, the FAST will send a copy of the completed application with all signatures back to the agency and will retain the original application in a central file. If the application is not approved, your field accounting specialist will contact the agency to discuss the reasons for rejection.

3.10 Instructions for Completing Quick Renewal Form

1. Enter Agency Name.
2. Enter COFRS agency code.
3. Check whether the line is for the renewal of a loan or an advance.
4. Enter the COFRS fund number and reporting category code (RPTC) if applicable.
5. Enter the beginning date for the loans and/or advances being requested.
6. Enter the ending date for the loans and/or advances being requested. This period may not exceed 12 months.
7. Enter the dollar amount being requested.
8. Enter the date of the original application.
9. Check one of the lines depending on the nature of the request. If required, attach a cash flow projection for a 24 month period beginning with the start date of the application showing at a minimum receipts and disbursements of the activity and the change in the cash balance on a month-by-month basis.
10. Enter agency controller or chief financial officer's signature and date.
11. Enter agency executive director or college/university president's signature and date.

3.11 Instructions for Submitting Quick Renewal Form

This form may only be used when an agency is requesting that an existing loan and/or advance be renewed. The conditions for the renewal must be the same as the original request. The description of the activity, the COFRS coding strings, and the nature of the request cannot change. The only thing that can change is the loan/advance time period and the dollar amount. The completion of cash flow requirements remains the same.

Once the application is completed, send it to your field accounting specialist for review and approval. The lower section of the application will be completed during the review and approval process. The FAST routes the application for all appropriate signatures. Once the application is reviewed and approved, the FAST sends a copy of the completed application with all signatures back to the agency and retains the original in a central file. If the application is not approved, the field accounting specialist will contact the agency to discuss the reasons for rejection.

LOAN AND ADVANCE APPLICATION FORM

Department of Personnel & Administration, Office of the State Controller
633 17th Street, Suite 1500 · Denver, CO 80202 · Ph. (303) 866-6200 · Fax (303) 866-3569

Department/Institution: Enter or select agency.

Select One: ☐ Loan ☐ Advance

Select One: ☐ Initial ☐ Renewal

Date/Period of Loan/Advance Requested: From ____ To ____

Amount Requested: $0.00

Required cash account coding:

Fund	Agency	BS Account	Program
		1100	

Optional account coding:

Project	Reporting Category	Grant (GBL)

Describe activities covered by the application and the reason for requesting working capital. Applications for Advances must include the reason the request qualifies for advance.

Cash Flow Projection (select one)

- ☐ Federally funded activity and request exceeds $1,000,000, a 24-month cash flow projection is required and attached,
- ☐ Nonfederally funded activity and request exceeds $300,000, a 24-month cash flow projection is required and is attached, or
- ☐ Neither of the above; no cash flow projection is required.

This section must be completed if the application is for a loan: Interest charges for loans are calculated monthly, based on the account's average daily cash balance and the earnings rate calculated monthly by the State Treasury. Interest charges will be recorded in the following COFRS account coding string.

Fund	Agency	SubOrg	Appr Code	Program	Object Code	SubObject	Reporting Category	Grant (GBL)

This application is made pursuant to CRS 24-75-203. We certify that this request is for temporary working capital as described above and authorize the charge for interest on loan requests.

Department/Institution Controller Signature	Printed Name	Date

Department/Institution Director Signature	Printed Name	Date

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LOAN AND ADVANCE APPLICATION FORM

Department/Institution: Enter or select agency.

Select One: ☐ Loan ☐ Advance

Select One: ☐ Initial ☐ Renewal

STATE CONTROLLER, STATE TREASURER, GOVERNOR USE ONLY

We approve a ☐ Loan ☐ Advance from the Colorado State Treasurer in the amount of $ ____
as described in the application above and subject to the following special conditions:

State Controller Signature	Date	State Treasurer Signature	Date

Governor (loans only) Signature	Date

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SAMPLE

LOAN AND ADVANCE QUICK RENEWAL FORM

Department of Personnel & Administration, Office of the State Controller
633 17th Street, Suite 1500 · Denver, CO 80202 · Ph. (303) 866-6200 · Fax (303) 866-3569

Department/Institution

Agency	Loan | Advance	Start Date	End Date	Dollar Amount $	Original Date	Cash Flow Projection* 1	2	3

*Cash Flow Requirements:
1 - Federally funded activity and request exceeds $1 million.
2 - Non-federal activity and request exceeds $300,000.
3 - Neither 1 nor 2; no cash flow projection required.

This application to renew the identified loans and or advances is made pursuant to CRS 24-75-203. We certify that this request is for temporary working capital as described above and authorizes interest to be charged on loan requests. We certify that no other conditions related to the initial request for these loans and/or advances have changed.

Department/Institution Controller Signature | Printed Name | Date

Department/Institution Director Signature | Printed Name | Date

Page 1 of 2

LOAN AND ADVANCE QUICK RENEWAL FORM

Department/Institution

STATE CONTROLLER, STATE TREASURER, GOVERNOR USE ONLY

We approve the renewal of the indicated loans for the amount of $ _____, and the indicated advances in the amount of $ _____ as described in the application above and subject to the following special conditions:

State Controller Signature | Date | State Treasurer Signature | Date

Governor (loans only) Signature | Date

Page 2 of 2

SAMPLE

CHAPTER 5: SECTION 4

PROCEDURES FOR PREPARING QUARTERLY FINANCIAL REPORTS

KEY DATES

October 10	First quarter FY08-09 closing.
January 16	Second quarter FY08-09 closing.
April 10	Third quarter FY08-09 closing.

4.1 Quarterly Reporting Overview

CRS 24-30-204(2) provides for all departments, institutions, and agencies to submit a quarterly report of financial information to the State Controller that shall include financial information deemed reasonable and necessary. The following section sets forth the State Controller's policy and guidelines to accomplish the intent of this important law and is amended to incorporate important modifications deemed necessary after review and analysis.

4.2 Policy Statements Related to Quarterly Reporting

Timely and accurate financial reporting is vital for the proper functioning of state government. Such financial information must be available for controllers, program administrators, executive management, legislators, and their staff for decision making and planning purposes. It is also recognized that human and data processing resources necessary to provide this information are very limited.

The following policy statements shall apply:

1. This policy applies to all state departments and institutions, including all boards and commissions.
2. Sufficient monthly accruals should be made to update financial records so that management at each department, institution, and agency can properly analyze their financial condition and determine that the federal government and other parties owing the state are being properly billed.
3. Each quarterly reporting period should be regarded as an integral part of the fiscal year. Thus, in general, the results for each quarterly period should be based on the accounting principles set forth in the State Fiscal Rules. Expenditures such as salaries, operating expenditures and accruals of expenditures should be allocated to interim periods as they are incurred or, where appropriate, allocated among quarterly periods on the basis of benefit received, time expired, etc. Arbitrary assignment to a quarterly period is not appropriate. Revenues should be allocated to quarterly reporting periods in accordance with GAAP.
4. The state's financial system, COFRS, shall be the system for recording timely and accurate financial data and from which COFRS standard reports shall be prepared and forwarded to the controller in compliance with the reporting requirement of this law.
5. The normally scheduled monthly closing dates for COFRS, usually the second Friday of each month, will not be changed. Delay of the scheduled closing dates, defeats the purpose of providing timely financial information.
6. All state departments and agencies, other than institutions within the Department of Higher Education, are strongly encouraged to use the grants module of COFRS to facilitate accounting and revenue recognition. Use of the module may be mandated should accounting and revenue recognition not be completed as required and departments appear to be overspent.

4.3 Guidelines for Quarterly Reporting

The following guidelines are to be implemented in order to carry out the policy statements set forth above.

1. This guideline applies to all fund types except for agency funds (Fund 9xx), and the general full accrual account group (Fund 471). For the Department of Higher Education this guideline shall apply only to Fund 305, Fund 320, and capital construction Fund 461.
2. When either appropriation/spending authority (net of restrictions) or estimated annual expenditure or a budget line item (i.e., LBLI) is greater than $250,000, then appropriate expenditure accruals must be considered. The budget line item is to be analyzed and an expenditure accrual estimate must be recorded if the accrual estimate is at least 4 percent of the line or exceeds $1 million. All expenditure driven revenue accruals must be recorded. An exception to this guideline is Medicaid medical services premium expenditures in the Department of Health Care Policy and Financing and related lines in the Department of Human Services subject to the cash-basis provisions of C.R.S. 26-4-110.7.
3. Other revenue accruals must be completed if the accrual is 4 percent or more of the annual revenue estimate by funding source code or exceeds $1 million. Special procedures shall be provided for state agencies acting as a collection agency for significant general purpose revenues and Highway Users Tax Fund revenues. General purpose revenues include excise taxes, income taxes, estate taxes, insurance taxes, court receipts, severance taxes, pari-mutual racing receipts and gaming taxes normally recorded in the General Fund.
4. State agencies with sponsored programs are to timely bill and collect from the sponsoring entities as provided by the State Fiscal Rules.
5. COFRS has modified the JV document that provides for accrual and reversal of expenditures with offsetting dollar amounts recorded to encumbrance accounts. This capability is vital to properly reflect expenditures and encumbrances at the end of each reporting quarter.
6. Direct billing agencies are to standardize the billing and cut-off dates so that the cost of the various services may be consistently charged and accrued. A standardized schedule of billings will be distributed to all affected agencies by no later than the 7th working day of September each year.
7. State agencies shall clear all suspense and clearing accounts to zero. If an individual clearing/suspense account balance exceeds $7,500 at quarter-end, a variance disclosure statement must be submitted in accordance with paragraph 11.e of this policy. The balance sheet accounts covered by this provision are as follows:
   - PRLN - Payroll Line Balancing Account
   - LDCR - LDC Document Offset Account
   - 1013 - Cash In Transit To Treasury
   - 1590 - CPPS Cash Funds Default
   - 1591 - CPPS Due From Default
   - 1592 - CPPS Payroll Default
   - 1593 - CPPS/LDC Clearing
   - 1594 - CPPS Distribution Edit Clearing
   - 1595 - F/A Disposition Clearing
   - 1596 - Interface Clearing
   - 1597 - DOA Billing Default
   - 1598 - Procurement Card Default

- 1599 - Undistributed Charges – Other
- 159A - F/A Buying/Owning Clearing
- 159B - Travel Card Clearing
- 2510 - Undistributed Receipts
- 2520 - NSF Returned Checks

8. Physical counts of consumable inventories, fixed assets or accrual for compensated absences and depreciation are generally not required for quarterly financial reporting purposes. However, when in the judgment of a controller or chief financial officer, a sudden loss, known obsolescence or seasonal variation materially affects expenditures or an asset then an accounting adjustment during the quarterly period should be completed.
9. State agencies shall clear all funds and appropriation codes established for the purpose of clearing activity that should be properly recorded in another fund to zero. Examples are funds and appropriation codes established to record payroll activity prior to distribution to the appropriate fund where the expense was incurred.
10. State agencies shall correct all abnormal account balances. Credit balance expenditures and receivables, debit balance revenues and payables all have the impact of misstating an agency's financial position and should be corrected. All account balances should be properly recorded.
11. Reporting to the State Controller under this policy shall be met by the requirements listed below. These reporting requirements are in addition to other requirements as set forth in CRS 24-75-102 and 24-30-204(1).

    a. COFRS standard report BDA24R and BDA01R provided to the State Controller and state agencies.

    b. COFRS standard report BDA24R provided to the OSPB and the JBC.

    c. A modified version of COFRS standard report MCR01R containing information on statutory fund balances, as defined by the State Controller, provided to the State Controller, OSPB, JBC and all state agencies.

    d. On an exception basis, a variance disclosure statement will be prepared by a controller or chief financial officer explaining why compliance with CRS 24-30-204(2), and/or this policy/guidelines was not possible for the quarter reported thereon. This variance disclosure statement must be directed to the State Controller with a copy to the executive director, or president of the institution. Variance disclosure statements must be received in the Office of the State Controller by the 25th of the month following the quarter-end close.

    e. Based on a review of COFRS reports, department or institution controllers are encouraged to continue to provide department executive management with a financial summary highlighting significant trends, issues or developments.

In order to comply with this policy agencies must complete the above reporting requirements within 25 days after the quarter ends.

4.4 Quarterly Reporting Procedures

The OSC will generate a series of diagnostic reports showing potential noncompliance conditions. The titles of the reports and the frequency at which they will be issued are shown in the table in Chapter 3, Section 3.21. Descriptions of the various reports are provided in Chapter 5, Section 1.

Agencies will have until the close of the quarter in which to review the reports and make the necessary adjusting entries in COFRS to correct the conditions. Agencies should make every effort to correct all abnormal account balances, out-of-balance conditions, underearning of revenue, or overexpenditures identified in the reports.

Diagnostic reports will be available for quarter close months (March, September, and December) on the day following calendar close and the Monday prior to fiscal quarter close. The reports should be available on INFOPAC by 11 a.m. In addition, diagnostic reports are now available on the Financial Data Warehouse. These FDW diagnostic reports are updated daily and are similar to those available on INFOPAC/DocumentDirect. The reports are updated as part of the COFRS processing cycle and the FDW load cycle; therefore, the diagnostic reports related to the previous day's transactions should be available on the FDW when you arrive at work each day. These reports can be accessed at: http://fdw.state.co.us/dfp/default.asp and requires proper authorization. To obtain access, please fill out the Security Request Form at: http://www.colorado.gov/dpa/dfp/sco/security.htm.

When two COFRS periods are open at the same time, the FDW diagnostics will reflect the activity for the closing period only. The reports related to the new COFRS period will be available on the Tuesday after the period close.

Agencies should submit variance disclosure statements to their respective field accounting specialist on the FAST for material items that were not corrected and are not in compliance with the established guidelines. The agencies have until the 25th of the month following the quarter close to review the final quarter close diagnostic reports and where applicable, provide the variance disclosure statement to the Office of the State Controller.

For each of the first three quarters, the State Controller prepares a report highlighting significant trends or financial conditions for the General Fund and capital projects fund. This report is given to the Governor, OSPB, and JBC. This report also includes significant problems or issues identified at the agency level that could have a material or significant impact at the statewide level.

At fiscal year-end, the quarterly diagnostic reports will be available on INFOPAC as a tool for agencies to use to identify and correct problems. Agency variance disclosure statements are not required to be submitted to the State Controller for the fourth quarter. Please refer to Chapter 3, Section 3.21 for the availability of these reports during the year-end closing process.

CHAPTER 5: SECTION 5

TABOR REPORTING

5.1 Background

Article X, Section 20, the Taxpayer's Bill of Rights (TABOR), was added to the Colorado Constitution as a result of the passage of Amendment 1 in the November 1992 general election.

The passage of amendments and referendums has since affected certain TABOR requirements.

- Amendment 23 in the 2000 election established the State Education Fund that receives one third of one percent of federal taxable income (AGI), and exempts that revenue from the TABOR count.
- Referendum A in the 2000 election exempted fifty percent of the first $200,000 of actual value as of the assessment date of residential and real property of an owner-occupier. The state was required to reimburse local governments for the net amount of property tax revenues lost as a result of the property tax exemption provided. For TABOR purposes the state fiscal year spending limit was increased by $44.1 million in FY01-02.
- Amendment 35 in the 2004 election increased tobacco taxes and excluded the increase from the TABOR count.
- Referendum C, passed in the 2005 election, allowed the state to retain and spend all revenues in excess of the TABOR limit through FY09-10. However, it did not remove the requirement that the state compute and report on TABOR during the five year refund hiatus. The referendum also required that the highest population and inflation adjusted fiscal year spending amount during the five year period be used as the base in FY10-11. As a result, accounting for and reporting on the TABOR requirements remains an important responsibility of all accountants and managers in the state.
- Other minor voter approved revenue changes have occurred, such as, exempt fees for hog farm regulation and maintaining a registry for medical use of marijuana.

Other than Article X, Section 20 itself, the most pertinent TABOR legislation is CRS 24-77-101 to 106.5 which provides implementation guidance and clarifies many of the terms used in TABOR.

5.2 TABOR District and Exclusions From the District

The District is defined by TABOR as "… the state or any local government, excluding enterprises." In addition to enterprises, CRS 24-77-102(16)(b) also excludes any special purpose authority from the District.

Enterprises are designated in one of two ways. The first method is by statute; the second method, which is exclusive to Higher Education enterprises, is by designation of the governing boards with review by the State Auditor. If an enterprise is designated by statute or a Higher Education governing board, it still must annually meet additional requirements to be excluded from the District in that year. The enterprise must be a government-owned business authorized to issue its own revenue bonds and receive less than 10 percent of its annual revenue in grants from all Colorado state and local governments combined.

For FY07-08, statutorily designated enterprises are:

Name	Citation	Agency Code	Funds Included
State Lottery	24-35-202(a)	TFA	503, & all funds except 820, 461
College Assist	23-3.1-103.5(1)(b)	GDA	501, 502, 511, 523, 524, 526, & all funds except 461
Correctional Industries	17-24-104	CFA, CFB, and CFC	507, 508, 506, & all funds except 461
State Nursing Homes	26-12-110	ILA-ILG	505, & all funds except 100, 461, 813, 700, 19C
Clean Screen Authority	42-3-304(19)(a)	TCA	520, and all funds
Statewide Tolling Authority	43-4-804 and 805	HTA	534, 535
CollegeInvest	23-3.1-205.5	GRA	512-515, 527, 528, 545, 546, & all funds except 461
Higher Education Institutions	23-5-101.7	GFX, GGX, GJX, GKA, GLA, GMA, GSA, GTA, GWA, GYA, GZA	Fund 320, 334, 335, 399, & all funds except 100, 305, 333, 398, and 461
Petroleum Storage Tank	8-20.5-103	KAA	130
Brand Board	35-41-101(5)(a)	BAA	108, 109, 721
Capitol Parking Authority	24-82-103(5)(a)	AGB	519
Wildlife	33-1-103(9.5)(a)	PBA	410, 411, 412, 413, 418, 420, 421, 422, 423, 428, 429, 433, 750, 761, 861

5.3 Fiscal Year Spending is the Same As Nonexempt Revenue

Fiscal Year Spending (FYS) is defined in paragraph (2)(e) of TABOR as "all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales."

A literal reading of the definition of FYS is confusing because it is defined as expenditures and reserve increases except for those from certain revenues. The definition mixes expenditures, revenues, reserve increases, reserve transfers, and reserve expenditures. Fortunately, the Colorado Supreme Court has defined reserves as the same as fund balance. Thus expenditures plus reserve increases (or less decreases) would equal revenues given the accounting equation (Revenue – Expense/Expenditures = Change in Fund Balance). As a result, FYS is the same as revenues except for those revenues specifically excluded by TABOR.

Two further refinements are necessary. One is that once District revenue is exempt, it is always exempt. The second is that revenue should not be counted twice within the same District. Given these stipulations, earnings on exempt money is exempt, and transfers within the District are always exempt. However, money transferred from an exempt enterprise to another agency within the District would not be exempt, because it is the first time the money has entered the District. An informative example is certain indirect cost transfers received by the Department of Revenue. Indirect cost transfers from the Gaming Division would be exempt from TABOR, while the same transfers received from the Lottery would be TABOR nonexempt. The reason is that the Gaming Division has already counted the Gaming revenue from which the indirect cost transfer is paid while the indirect cost transfer received from the Lottery had not been counted for TABOR, because the Lottery is an exempt enterprise.

5.4 Differences Between the Long Bill and the Office of the State Controller Reports

The primary reason for the differences between how revenues are appropriated in the Long Bill and how the Office of the State Controller reports them for TABOR is related to the Legislature's desire to appropriate funds where they are eventually spent, rather than where they are first earned. In specifying the appropriation at the final spending agency, the Legislature normally classifies the appropriation based on the TABOR classification of the original source of the

revenue. When nonexempt revenues are earned in one fund/agency but support an appropriation in another fund agency, the revenue must be transferred between the agencies. Because all transfers are exempt for TABOR purposes (unless they cross the district boundary), the Legislature's chosen classification methodology causes a mismatch between the budget treatment(nonexempt) and the TABOR treatment (exempt). Since COFRS uses the revenue source code for GAAP accounting, TABOR, and budgeting purposes, a certain amount of confusion is unavoidable.

It is always the responsibility of the billing/receiving agency to obtain the source of funds information from the buyer/selling agency and assure the proper revenue source code is used in revenue transactions between state agencies. For example, if an agency is paying the Department of Personnel & Administration (DPA) for risk management charges, then DPA must ensure that the agency informs DPA if any portion of the payment is from a TABOR exempt enterprise fund so that DPA can record that portion as nonexempt (first recording in the District). Any portion paid from a nonexempt activity would be recorded as exempt because it is simply a transfer of money within the district.

House Bill 08-1320 changed the format of the Long Bill by eliminating the Cash Funds Exempt presentation and replacing it with a column titled 'Reappropriated Funds.' The Cash Funds Exempt concept has been removed from the Long Bill. This presentation significantly alters the way that agencies code augmenting revenue transactions to support their appropriations. Due to the change, the GCF indicator will no longer represent the TABOR treatment of augmenting revenue for budget purposes. In order to ensure that agencies are able to properly code transactions for TABOR purposes, the published chart of accounts will include the TABOR indicator that the OSC uses to classify revenues for TABOR reporting. As discussed above, the TABOR indicator is based on the TABOR requirements rather than the appropriation classification that the revenues support. Reappropriated Funds may be either exempt or nonexempt depending on whether they cross the district boundary. The OSC has revised or created the necessary accounts to support the budget presentation and TABOR treatment based on an early draft of the FY08-09 Long Bill as compared to agencies FY06-07 actual revenue recorded and budget booked. If any agency determines that the new or revised account codes are inadequate to support proper TABOR recording of the revenue and budget compliance, contact your field accounting specialist or Trevor Borgonah (303-866-3468 or trevor.borgonah@state.co.us).

5.5 Great Outdoors Colorado

Amendment 8 established the Great Outdoors Colorado Authority (GOCO) in the same November 1992 general election that established TABOR. Amendment 8 received substantially more votes than did Amendment 1 (TABOR). Based on the disparity in the vote tally, the Colorado Supreme Court ruled that GOCO takes precedence over TABOR and that money the state receives from GOCO is exempt. Since exempt money retains its exemption, agencies need to be careful when receiving and accounting for GOCO money. For example, if the Division of Wildlife receives GOCO money and then passes it on to another agency, that money would retain its exemption even though Wildlife is a TABOR exempt enterprise and normally revenue received from Wildlife would have to be counted as nonexempt.

5.6 Investment Earnings

Normally when investment earnings are received on exempt revenues those earnings are also exempt. However, there is an exception to that rule. When nonexempt revenues are transferred within the District, even though the transfer is exempt, the earnings on the transferred moneys would be nonexempt since the original source was nonexempt. For example Gaming moneys are nonexempt and the investment earnings on that money is also nonexempt even after the funds have been transferred to another agency as an exempt transfer. If this policy were not in place,

the State could avoid earning nonexempt TABOR investment revenue by simply transferring the revenue to another fund. Doing so would violate the intent of TABOR.

5.7 Corrections of Errors in Recording Revenues in Prior Years

CRS 24-77-103.5 requires the State Controller to correct errors in prior years' revenues by increasing or decreasing the allowable fiscal year spending of the year in which the error is discovered. Although no specific limitation is expressed in the statute on the number of years an undiscovered error will be considered subject to this statute, other statutes do place limitations on the retention and amendment of records; for example, revision of income tax returns is limited to four years. Adopting this same limitation, it is the policy of the State Controller to only amend TABOR revenues for errors in the previous four fiscal years. The Exhibit A1, used to notify the Controller of an error in TABOR revenue, is limited to the previous four fiscal years and should only be submitted if the error exceeds the $200,000 Exhibit H threshold.

5.8 Revenue Received from Higher Education Institutions

At the end of FY06-07, all Higher Education institutions were fully qualified enterprises except the Auraria Higher Education Center. As a result, all transfers and revenues received in FY06-07 from Higher Education institutions by state agencies (that were not TABOR enterprises) were recorded as nonexempt because those inflows were original source revenue of the state's TABOR district.

A TABOR enterprise can become disqualified if it receives more than 10 percent of its revenue in grants from state or local governments or loses its ability to issue revenue bonds. Three Higher Education institutions (Adams State College, Mesa State College, and Western State College) are expected to loose their fully qualified TABOR enterprise status in FY07-08. As a result, inflows received from the disqualified enterprises (by state agencies that are not TABOR enterprises) become exempt because the inflow is simply a movement of funds within the state's TABOR district. The three state colleges mention above and the Auraria Higher Education Center will report their nonexempt activity in a new Fund 305-Higher Ed NonTABOR Enterprise. However, when a Higher Education institution loses its fully qualified TABOR enterprise status, some portion of the institution will continue to be a qualified enterprise – specifically, the activity that was previously reported in the higher education funds 320-325 (prior to full enterprise qualification). The three state colleges mentioned above and the Auraria Higher Education Center will report their remaining qualified TABOR enterprise activity in Fund 320-Higher Ed TABOR Enterprise. State agencies (that are not TABOR enterprises) must properly classify their inflows from all Higher Education institutions as exempt (if the money came from fund 305) or nonexempt (if the money came from fund 320) based on the final status of the institution. The OSC will notify state agencies if any additional TABOR enterprises become disqualified.

5.9 Questions Regarding TABOR

Questions about TABOR and whether or not certain revenue is exempt or nonexempt may be directed to Trevor Borgonah (303-866-3468 – trevor.borgonah@state.co.us) in R&A.

CHAPTER 5: SECTION 6

MANAGEMENT ASSURANCE REPORTING RESPONSIBILITY

KEY DATES

December 31	Statement of Compliance forms with attachments are due. One copy to the State Controller, one copy to the State Auditor.
Upon Availability	Copy of management representation letter to the OSC.
Upon Availability	IRS Form(s) 8038, 8038-G, 8038-GC, and 8038-T due to the OSC.

6.1 Reporting for Financial Responsibility and Accountability Act CRS 24-17-101

The Financial Responsibility and Accountability Act requires that each principal department and higher education institution file an annual written statement that their systems of internal accounting and administrative control are in compliance with the requirements of the Financial Responsibility and Accountability Act. The Statement of Compliance form, included with these procedures, was developed by the Management Systems Improvement Project Team as part of a statewide effort to improve evaluation of administrative controls including accounting controls.

The Statement of Compliance form should be completed for each statutory element (items a-e on the form). Examples of items that might be considered in the assessment process are listed after each element. We recognize that each department/institution has its own method for assessing its control systems. You are asked to attach a brief summary of the assessment process used and plans and schedules for correcting any weaknesses noted.

The Statement of Compliance form, with attachments, is due by December 31. Please send one copy of the form, with attachments, to the State Controller and one copy to the Office of the State Auditor. The OSC will provide the required information to the Governor's Office.

DUE DECEMBER 31 Department/Institution Enter or select agency.

STATEMENT OF COMPLIANCE WITH THE STATE DEPARTMENT FINANCIAL RESPONSIBILITY AND ACCOUNTABILITY ACT CRS 24-17-101 et seq.

Department of Personnel & Administration, Office of the State Controller
633 17th Street, Suite 1500 · Denver, CO 80202 · Ph. (303) 866-6200 · Fax (303) 866-3569

THIS AGENCY HAS REVIEWED THE REQUIRED COMPLIANCE ELEMENTS FROM THE FINANCIAL RESPONSIBILITY AND ACCOUNTABILITY ACT AS DESCRIBED BELOW. A SUMMARY OF THE ASSESSMENT PROCESS USED IS ENCLOSED.

(a) A plan of organization that specifies such segregation of duties as may be necessary to assure the proper safeguarding of state assets. [Examples of items the agency might consider when determining compliance are: organizational chart, procedure manuals, assignment of personnel.]

(b) Restrictions permitting access to state assets only by authorized persons in the performance of their assigned duties. [Examples of items the agency might consider when determining compliance are: security (physical and information systems), annual inventories, clearances/ bonding of staff.]

(c) Adequate authorization and record-keeping procedures to provide effective accounting control over state assets, liabilities, revenues, and expenditures. [Examples of items the agency might consider when determining compliance are: reviews of existing procedures, audits (internal and external), review of monthly expenditure reports by cost center directors, segregation of duties, procedure manuals.]

(d) Personnel of quality and integrity commensurate with their assigned responsibilities. [Examples of items the agency might consider when determining compliance are: use of state classified personnel system, internal personnel departments, personnel policies and procedures manual (classified and exempt), annual performance evaluations, job descriptions, cross training of staff, continuous training of staff.]

(e) An effective process of internal review and adjustment for changes in conditions. [Examples of items the agency might consider when determining compliance are: internal review of procedures by each department, internal audits, TQM or similar process, risk analysis in order to target problem areas, training on policy/procedural changes, communication of expectations to staff, system to follow-up on recommended changes (both external and internal recommendations).]

STATEMENT OF COMPLIANCE

Enter or select agency. has instituted and maintains systems of internal accounting and administrative control and ☐ is ☐ is not** in substantial compliance with the requirements of the statute.

☐ Summary of assessment process used is attached.

Department/Institution Controller Signature	Printed Name	Date

**If not in substantial compliance, the statement shall further detail specific weaknesses known to exist, together with plans and schedules for correcting such weaknesses. Attach plan and schedules for correcting weaknesses to this Statement of Compliance.

SAMPLE

6.2 Management Representation Letter

Due to the detail, complexity, and compliance aspects of the State Controller's representation letter to the State Auditor, and in order for the State Controller to have a basis for making representations to the State Auditor, all department/agency/institutions are required to provide the State Controller with a signed copy of the department/agency/institution's representation letter to the State Auditor. The signed copy is due on the same day that it is provided to the State Auditor, which is dictated by the close of audit fieldwork by the Statewide Audit Team. The signed representation letters should be sent to your field accounting specialist.

6.3 IRS Forms 8038, 8038-G, 8038-GC, and 8038-T

IRS rules require Governmental Agencies issuing debt instruments that are considered tax exempt to file form 8038 – Information Return for Tax-Exempt Private Activity Bond Issues; 8038-G – Information Return for Tax-Exempt Governmental Obligations (for issuances greater than $100.000); 8038-GC – Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales (for issuers of tax-exempt governmental obligations with prices of less than $100,000); and/or 8038-T – Arbitrage Rebate Yield Reduction Penalty in Lieu of Arbitrage Rebate. In an effort to have a more thorough understanding of the financing agreements and debt instruments throughout the State and provide a basis for a centralized reporting process, the OSC is requiring all departments to submit a copy of these forms within one week of filing with the IRS.

CHAPTER 5: SECTION 7

UNCOMMITTED CASH RESERVES REPORTING

KEY DATES

August 8	Turnaround uncommitted cash reserves reports are mailed to agencies.
August 15	Due date for sending turnaround uncommitted cash reserves reports back to the OSC.
September 19	Uncommitted Cash Reserves Report due to OSPB and the JBC.

CRS 24-30-207 requires the State Controller to prepare a report showing the amount of uncommitted reserves credited to each of the State of Colorado's cash funds. This report is prepared in accordance with the statutory definitions and may not agree to financial reports prepared on the basis of GAAP. The state auditor must audit the report. The report is to be delivered to the Office of State Planning and Budgeting and to the Joint Budget Committee on or before September 20 of each year.

7.1 Cash Fund Defined

CRS 24-75-402(2)(b) defines "cash fund" as any fund, other than the state general fund and any federal fund, established by law for a specific program or purpose.

The balances of each fund are generally reported at the fund and agency level except that certain higher education funds have been combined to more accurately reflect the activity in those funds.

7.2 Cash Funds Excluded

The following cash funds are specifically excluded from the cash reserves report:

- Any cash fund for which revenue is derived solely from fees, the amounts of which are established by the federal government;
- Any cash fund for which revenue is derived solely from fees set by the Colorado Supreme Court in the exercise of its exclusive authority to regulate the practice of law;
- Any cash fund for which revenue is derived solely from fees set by an enterprise, as defined in CRS 24-77-102(3) or a special purpose authority;
- Any cash fund that is established for capital construction;
- Any cash fund for which the reserve amounts are based on actuarial requirements;
- Any trust funds;
- Any cash fund with uncommitted reserves of less than $50,000;
- The Petroleum Storage Tank Fund;
- The Hazardous Substance Response Fund;
- The Land and Water Management Fund;
- The Brand Inspection Fund;
- The Colorado State Fair Authority Cash Fund;
- The Highway Users Tax Fund (except the Emergency Medical Services Fund, Colorado State Titling and Registration Fund, and the AIR account);
- The State Highway Fund;
- The Workers' Compensation Cash Fund;
- The Workers' Compensation Cost Containment Fund;

- The Motorcycle Operator Safety Fund;
- The Judicial Performance Cash Fund;
- The Disabled Telephone Users Fund; or
- Any cash fund used to fund a single program if the program has been in existence less than two full years.

7.3 Fund Balance

Fund balance is the net of total assets (including Type 23 account balances) and total liabilities in each fund as of fiscal year-end.

7.4 Exempt Assets

Exempt assets are any long-term assets or nonmonetary current assets held by the fund at fiscal year-end. "Nonmonetary" current assets are those that either cannot be converted to cash or are held with the intent of being used rather than converted to cash, including but not limited to consumable inventory and prepaid expenses.

7.5 Previously Appropriated Fund Balance

Previously appropriated fund balance is that portion of fund balance that has been appropriated for capital construction or other multi-year purposes. Funds to be transferred per a continuous appropriation in statute are considered to be a multi-year purpose and therefore should be included in the previously appropriated fund balance. However, reserve transfers mentioned in the Long Bill are not necessarily considered multi-year and will need to be evaluated on a case-by-case basis to determine whether they fit the description of previously appropriated fund balance.

7.6 Fee Revenue

Fee revenue means any moneys collected by an entity, except that fee revenue <u>does not</u> include:

- Any moneys collected from sources excluded from state fiscal year spending, as defined in CRS 24-77-102(17);
- Any moneys received through the imposition of penalties or fines or surcharges imposed on any person convicted of a crime;
- Any moneys appropriated from the General Fund;
- Any moneys received through the imposition of taxes;
- Any moneys received from charges or assessments, the amount of which is not determined by the entity;
- Any moneys received from gifts or donations;
- Any moneys received from local government grants or contracts;
- Any moneys received through direct transfers from another entity, enterprise, or a special purpose authority; or
- Any moneys received as interest or other investment income.

7.7 Nonfee Fund Balance

Nonfee fund balance is calculated by subtracting any exempt assets and previously appropriated fund balance from the total fund balance and multiplying the result times the ratio of nonfee revenue to total revenue.

7.8 Uncommitted Reserve

Uncommitted reserve is calculated by subtracting any exempt assets and previously appropriated fund balance from the total fund balance and multiplying the result by the ratio of fee revenue to total revenue.

7.9 Target/Alternative Reserve

Target reserve is defined as 16.5 percent of fiscal year expenditures. In some cases, an alternative reserve is used when there is a reserve limit established by statute.

7.10 Excess Uncommitted Reserve

Excess uncommitted reserve is the amount by which the uncommitted reserve exceeds the target/alternative reserve.

7.11 Turnaround Report/Variance Analysis Report

The OSC will distribute turnaround reports to the agencies for any funds with uncommitted reserves greater than $50,000 during the week following final close. Please fill in any information regarding previously appropriated fund balances and alternative reserve balances. The turnaround reports are due back to the OSC by August 15.

During the audit of the Uncommitted Cash Reserves Report, the auditors will send out a variance analysis between the current and prior year. Agencies will be asked to explain significant variances.

The OSC will review and compile the agency turnaround reports, prepare the year-end uncommitted cash reserves report and reconcile the report to COFRS. The report is then delivered to OSPB and the JBC no later than September 19. The final audited report will be posted to the OSC web site when released.

CHAPTER 6: SECTION 1

AGENCY ACCOUNTING GUIDELINES FOR REISSUING EXPIRED COFRS WARRANTS

Introduction:

These agency accounting guidelines are developed by the OSC to assist agencies in performing their accounting responsibilities. This chapter is intended to be sufficiently detailed that if an agency adopts them as procedures, the OSC will consider the agency to be complying with legal and regulatory requirements and exercising adequate internal control.

Administrative and operational accounting environments are different in every agency. An agency may need to change these guidelines to meet individual needs. An agency controller may substitute alternate procedures for those described in this chapter or may add or eliminate procedural steps.

The agency controller is expected to use professional judgment to ensure that adequate internal accounting processing controls are used and that compliance with state statutes and fiscal procedures is maintained. The agency controller is also expected to document:

1. The changes to the guidelines made by the agency; and
2. The reason(s) changes were made; and
3. An analysis of the impact of the changes on the agency's ability to maintain adequate internal accounting controls and continue to meet the requirements of relevant state statutes and fiscal procedures

This documentation should be maintained and readily available for audit purposes.

If you have questions or need additional information about reissuing expired warrants, contact Christy Stein (303-866-2126 or christy.stein@state.co.us).

Purpose:

This document provides agencies with guidance needed to reissue an expired COFRS warrant and requesting reimbursement of the reissued funds from the Unclaimed Property Administrator.

Definitions:

Expired Warrant - A stale dated, outstanding warrant that has been purged from the COFRS warrant reconciliation header table (WREH). Twice a year, outstanding warrants that are over a year old are expired and the funds are remitted to the Unclaimed Property Administrator.

Expired Warrant Log - A listing of expired warrants. The official title is Warrants Expiration Detail Report. The COFRS report ID is EAP16R. This report was the permanent record of the expired warrants until June 1997 when the EXPW table was developed.

EXPW Table - The Expired Warrants Table in COFRS that replaced the EAP16R report, beginning with the warrants expired in June 1997. COFRS documentation and instructions on the use of this table are available by contacting Production Support Services (COFRS helpline) at 303-239-4357.

Third Party - Anyone other than the original payee requesting a reissue of an expired warrant.

Power of Attorney - A legal document giving authority to a third party to act on behalf of the original payee (or successor) in collecting funds for an expired warrant. The Power of Attorney must be signed and notarized.

Estate of Payee - Possessions of a deceased payee.

Successor(s) - The person (or persons) entitled to receive money or property from an estate.

Affidavit for Collection of Personal Property Pursuant to Small Estate Proceeding - A legal form (available on the OSC's web site) used by the successor(s) to claim all or part of an estate worth $27,000 or less.

Personal Representative - An individual recognized by a court to either implement the will of a deceased person or administer the estate of a deceased person who died without a will.

Letters Testamentary - A document appointing a personal representative to implement the will of a deceased person. (Form is available on the OSC's web site.)

Letters of Administration - A document appointing a personal representative to administer the estate of a deceased person who died without a will. (Form is available on the OSC's web site.)

Taxpayer Identification Number - The federally assigned number used to identify a legal entity for tax purpose. For an individual, the TIN is the Social Security Number. An estate is assigned an Employer Identification Number (EIN) separate from the deceased individual's Social Security Number.

Unclaimed Property "Holder Reimbursement Form" - The form that agencies must complete and return to the Unclaimed Property administrator (with a copy of the approved payment voucher) to request a refund of agency funds that were remitted to Unclaimed Property when the reissued warrant expired.

Administrative/Fiscal Requirements:

Agencies are responsible for meeting the following requirements.

- The final Expired Warrant Log (report EAP16R) must be maintained as a permanent record for all warrants expired prior to June 28, 1997. The COFRS EXPW table is the permanent record for all warrants expired June 28, 1997 and later.
- When a warrant is reissued, a handwritten notation must be made on the final Expired Warrant Log (EAP16R) or an entry made to the COFRS EXPW table to record the reissued warrant number, payment voucher number, and date of the reissue.
- A warrant that is not on the final Expired Warrant Log (EAP16R) or recorded as expired on the COFRS EXPW table is not an "expired warrant" and may not be reissued using this procedure.
- A reissued expired warrant must be for the exact amount of the original warrant, from the original fund and agency.
- An expired warrant must be reissued to the same payee as the original warrant except in the following cases:
  - When the payee's name has changed. A copy of a driver's license, social security card or court document must be submitted to verify the name change.
  - Deceased payee. A copy of the death certificate must be submitted to establish the death of the payee. An Affidavit for Collection of Personal Property Pursuant to Small Estate Proceedings, letters testamentary, or letters of administration must be submitted to establish the identity of the successor or personal representative. (Form is available on the OSC's web site).

Procedures:

An expired warrant may be reissued at the request of the original payee, a third party appointed by the payee, the successor or personal representative of a deceased payee, or a third party appointed by the successor or personal representative of a deceased payee. Treasury should be contacted before any reissue of an expired warrant to verify that Unclaimed Property did not previously pay the claim. Unclaimed Property's phone number is 303-866-6070 or 1-800-825-2111.

Step 1 of the following procedures addresses each type of request in turn.

Procedural Steps:

STEP 1A. Receive a reissue request from an original payee. Require one of the following items as validation to request a reissue of the warrant in the original name.

- The original expired warrant with a request from the payee requesting its reissue.
- An original and notarized Affidavit of Lost Warrant containing the original warrant number, payee name, and correct amount.

IN ADDITION to one of the above items, require proof of a name change to validate a request from the original payee to reissue the warrant to a new name. A driver's license, Social Security card or court document is acceptable.

STEP 1B. Receive a reissue request from a third party acting on behalf of an original payee. Either the original expired warrant must be returned with the request or the warrant number, warrant date, original payee name and amount must identify the warrant. Require both of the following items to validate the request.

- A Power of Attorney signed by the original payee, authorizing the third party to act on his or her behalf. The Power of Attorney must be original, unaltered, and notarized and must contain the taxpayer identification number (TIN) of the payee.
- A photocopy of the original payee's social security card, driver's license, passport or other official document that can be used to verify the signature on the Power of Attorney.

STEP 1C. Receive a reissue request from the successor or personal representative of a deceased payee. Either the original expired warrant must be returned with the request or the warrant number, warrant date, original payee name and amount must identify the warrant. Require one of the following items to validate the request.

- A photocopy of the original payee's death certificate;
- An Affidavit for Collection of Personal Property Pursuant to Small Estate Proceedings, letters testamentary or letters of administration;
- A Power of Attorney signed by the successor or personal representative, authorizing the third party to act on his or her behalf and a photocopy of the successor or personal representative's Social Security card, driver's license, passport or other official document that can be used to verify the signature on the Power of Attorney. The Power of Attorney must be original, unaltered, and notarized and must contain the TIN of the successor or personal representative.

STEP 2. Confirm that the warrant is expired by reviewing the final Expired Warrant Log (EAP16R) and/or scanning the EXPW table in COFRS.

STEP 3A. Verify that the original payee name on the request is the same as the payee on the final Expired Warrant Log or the EXPW table. Payee names on the Expired Warrant Log or EXPW table may not be complete. If the original payee cannot be confirmed from the log, use the warrant number and amount to locate the original payee name on the original warrant register and use this name to confirm the original payee name on the request.

STEP 3B. Review agency payment records to verify that a subsequent payment was not made for the same goods and services. Examining your agency's payment records for another payment of the same amount to the same vendor provides a final precaution against the possibility that a warrant expired because it was in fact a duplicate payment. If not, enter a PV document in COFRS to reissue the warrant using the original fund and agency, debiting balance sheet 2751.

STEP 4. Request reimbursement of the expired warrant funds from the Unclaimed Property administrator for the amount of the warrant, less any federal funded portion recorded on the EXPW table. Use the State of Colorado – Treasurer's Office, Holder's Request for Reimbursement Standardized Holder Claim Form available either on the OSC's web site or the Treasurer's web site that has a blank PDF form that can be filled in. The Treasurer's form is at:
http://www.colorado.gov/treasury/gcp/images/holderreimburse_CO.pdf

Complete the form, notarize it, and return it to the Unclaimed Property Administrator with a screen print of the approved payment voucher that was entered into COFRS for the expired warrant reissue.

Once the Unclaimed Property administrator approves the agency reimbursement, Treasury will process a journal voucher (JV document) to restore the funds expended from the agency, crediting Balance Sheet 2751.

STEP 5. When the new warrant is printed and returned, highlight the original warrant number, payee name, and amount on the Expired Warrant Log. Write the reissue warrant number, PV document number, and date of the reissue on the log. For the EXPW table, complete the fields for Reissue Warrant number, date, bank code, amount, vendor code, and vendor name.

Keeping an accurate record is important to prevent reissuing a warrant more than once.

CHAPTER 7: SECTION 1

EXTERNAL BANK ACCOUNTS

1.1 External Bank Account Approval Process

Per the requirements of CRS 24-36-103, 24-36-104 and 24-75-202, departments, institutions or agencies must obtain prior approval from the State Controller and the State Treasurer to open an external bank account. Approval for the account will be in the form of a letter from the Office of the State Controller, and this approval must be obtained prior to opening an account.

The agency should prepare and submit a written request for an external bank account to the Office of the State Controller (OSC), signed by the department controller. Send the written request to the agency's field accounting specialist. This request should contain the following information:

1. Type of account requested (i.e. depository, imprest, checking/savings)
2. Justification for the account, which include:
   a. Why this money cannot be directly deposited with the treasurer;
   b. Why state warrants cannot be issued;
   c. Use of account (i.e., What moneys will be deposited into the account? What kind of disbursements will be made out of the account?);
   d. Statutory or regulatory requirements;
   e. Anticipated average daily balance in the account; and
   f. Any other information available to clarify the review.
3. Bank preference, if known.

The OSC reviews the request and if approved, routes their approval via a memo to the State Treasurer for review and approval. If the State Treasurer approves the request, the original memo is filed at the OSC and a copy is sent to the requesting agency. Additional information regarding the bank name, account number, and other items need to be provided to the OSC once the external bank account is opened. A form is provided along with the approval memo to relay this information to the OSC. If either the OSC or the State Treasurer denies the request, the agency is notified by the OSC.

If the agency has questions regarding banking issues relative to opening an external bank account, they should contact the cash manager at the Department of Treasury (303-866-3253) prior to submitting the request for approval. Approvals for a group of accounts will be granted only for agencies that have numerous accounts for the same purpose (e.g., drivers license offices throughout the state). The Department of Treasury will perform a periodic review to reauthorize existing external bank accounts.

1.2 Deposit of Public Funds

Public funds are required by statute to be deposited in eligible public depositories. CRS 11-10.5-111 states in part,

> "Any official custodian may deposit public funds in any bank which has been designated by the banking board as an eligible public depository. It is unlawful for an official custodian to deposit public funds in any bank other than one that has been so designated."

> "Each official custodian shall inform an eligible public depository that the public funds on deposit are subject to the provisions of this article before entering into a depository agreement with the eligible public depository."

Each department of the state has been assigned a 12-digit PDPA (Public Deposit Protection Act) number. See the Division of Banking web site listed below for further explanation of the Act.

Department PDPA numbers should not be used on any accounts where the funds are not public funds. Funds recorded on COFRS, Fund 900 (agency funds) are considered public funds.

The State Treasurer is generally considered the official custodian of state funds. Contact the Department of Treasury (303-866-5826) with questions regarding state funds, and for the PDPA number assigned to your department. Each department's PDPA number may also be accessed on the Division of Banking's web site at:
http://www.dora.state.co.us/banking/pdpainformation/pdpaapplications/pdpa01.pdf

The department's PDPA number must be furnished to the banking institution at the time the account is opened.

Any questions regarding banking institutions authorized to accept public funds should be directed to the Department of Regulatory Agencies, Division of Banking (DOB) at 303-894-7588, or 303-894-7575. The Division of Financial Services within the Department of Regulatory Agencies maintains the eligible list of savings and loan institutions. They can be reached at 303-894-2336; or the list of Certified Banking Institutions (those determined eligible to hold public funds) can be accessed by going to the DOB's web site at:
http://www.dora.state.co.us/pls/real/bids_search.search_page then under the "Institution Type" dropdown menu, selecting "PDPA Eligible Depositories", then clicking the "Go To Search Form" button.
Each banking institution eligible for the deposit of public funds is issued a certificate by the Division of Banking. The department should request a copy of the banking institution's certification as an eligible public depository and maintain it for its records.

1.3 Turnaround Report

External bank account information is verified on an annual basis. A turnaround report will be sent by the OSC to each department prior to fiscal year close. Agencies may also find the report useful to prepare bank confirmations. Instructions and due dates will be distributed with the report. The turnaround report is not to be used to request approval for an external bank account. Request for approval should follow the procedure explained above.

The DOB compares the external bank account information maintained by the OSC to account information submitted by the banking institutions. Information obtained by the DOB regarding missing accounts or other account information will be sent to agencies or institutions along with the turnaround report. This information should be reviewed and account information added or adjusted as appropriate.

CHAPTER 8: SECTION 1

CREDIT/ACCOUNTS RECEIVABLE POLICY

CRS 24-30-202.4 states:

> "The controller shall advise and assist the various state agencies concerning the collection of debts due the state through such agencies, in accordance with rules and regulations promulgated by the executive director of the department of personnel, to achieve the prompt collection of debts due such agencies.
>
> Upon referral to the controller of debts due the state, the controller shall institute procedures for collection thereof pursuant to the rules and regulations promulgated therefore by the executive director of the department of personnel."

The executive director for the Department of Personnel & Administration (DPA) has issued the Accounts Receivable Collections Administrative Rule (the Rule) that establishes policies and procedures for the collection of debts due all state agencies and institutions (state agencies). The Rule provides general guidance to state agencies in developing procedures for the collection of accounts receivable. The Rule also provides general guidelines on submitting accounts to Central Collection Services (CCS) in DPA. The Rule does not outline a statewide credit policy, nor does it have definitions for important terms involved in the collection of debts due the state.

This policy outlines the State of Colorado's credit policy and provides state agencies with definitions of selected terms involved with receivables and receivable collections. It also provides procedural guidance on recording, reporting, and collecting debts due the state.

This policy applies to debts due the state from sources other than federal, state, or local governments. The policy applies to all state agencies, unless specifically exempted by statute. If a state agency determines that compliance with this policy presents an undue hardship on the operations of the agency, the state agency should consult with the OSC on the need to deviate from the policy.

1.1 State of Colorado Credit Policy

It is the policy of the State of Colorado that:

- State agencies implement policies and procedures that ensure prompt payment of amounts due the state. This includes developing and implementing a credit policy for the state agency.
- State agencies, where possible, collect for goods or services provided at or before the time of delivery. When state agencies utilize credit cards, they are encouraged to institute a credit card acceptance procedure as soon as possible.
- State agencies extend credit only when required by statute or other administrative rule, or when collectibility is reasonably assured and appropriate steps are taken to protect the interest of the state.
- All invoices, which represent an extension of credit under this policy, must include a due date when payment is required to be received by the state agency, unless the due date is otherwise specified by written agreement.

- State agencies should not voluntarily extend credit to individuals or businesses known to have outstanding debts, or nondischarged debts resulting from a bankruptcy order within the past seven years of the most recent request for credit. Under these circumstances, state agencies must receive payment for goods or services in advance or at the time the goods or services are provided.

When credit is voluntarily extended, the state agency must obtain sufficient information from the debtor to allow for collection efforts should the debt not be repaid on a timely basis. State agencies must make every effort to obtain sufficient information from a debtor when the state agency is required to extend credit. The Rule includes relevant information that state agencies should obtain before extending credit.

1.2 State of Colorado Past Due Receivable Policy

The Rule requires:

- State agencies bill for goods or services rendered as quickly as possible.
- State agencies establish a definite schedule of payment of the account receivable.
- State agencies refer all debts to the State Controller for collection when the debt is 30 days past due or in accordance with an approved alternative timeframe. This requirement is met by sending the past due accounts to CCS.

The Rule defines a debt as being "past due" if the debt has not been paid by the close of business on the due date.

The due date is defined as the date when payment for invoiced goods or services must be made to the state, or the date(s) scheduled payments are due under a payment plan.

It is the policy of the State of Colorado that:

- State agencies implement methods or procedures to identify and follow-up on past due receivables. This includes, but is not limited to, a periodic aging of all accounts receivable.
- State agencies establish a due date that provides reasonable assurance of prompt payment by the recipient, when it is not feasible to collect payment at the time the goods or services are provided.
- State agencies reconcile internal records to reports issued by CCS showing past due accounts receivable amounts submitted to CCS for collection on a periodic basis, but not less than quarterly.

1.3 Exemptions from Timely Submission of Accounts to Central Collection Service (CCS)

Certain agencies have either a statutory exemption or a waiver from the State Controller extending the 30-day time frame for submitting past due accounts to CCS. Past due accounts, as defined by the Accounts Receivable Administrative Rule, include receivables 30 or more days past the due date established by the agency. The waivers granted by the Controller allow for additional time to submit accounts to CCS based on a specific or unique circumstance in that agency. The Controller's Office will periodically review these extensions to determine whether the circumstances for which they were given are still valid. Any agency wishing to apply for an extension should do so by submitting the "Accounts Receivable Collections Administrative Rule 1.37 - Extension Request of 30-Day Requirement" form. The form follows Section 1.18 and is also located on the OSC's web site under Miscellaneous Forms at: http://www.colorado.gov/dpa/dfp/sco/forms.htm

1.4 State of Colorado Accounts Receivable Write-off Policy

It is the policy of the State of Colorado that state agencies shall, at least annually, review their accounts receivable prior to the end of the fiscal year and request a write-off of accounts deemed uncollectible. An account may not be written off if it has not been through tax offset (if applicable) and if there has been collection activity within the last 27 months. Other criteria may exist though which would support the writing-off of an amount due the state.

When determining if an account is uncollectible, a state agency should consider the following factors:

- Age of the receivable
- Payment activity on the account
- Results of legal actions taken
- Financial condition or other relevant information regarding the debtor
- Results of tax-offset process

Because write-offs are done for financial reporting purposes only, they do not affect the validity of the debt or the continuing collection efforts. Agencies should maintain detail regarding the original charges and other fees even after the receivable has been written off. Generally, there is no statute of limitations on debts due the state.

The request for write-off should be processed in accordance with the administrative rule procedures. For write-off requests submitted to CCS for accounts over $50, CCS will make a recommendation to the OSC, and the OSC will make a decision based on CCS's recommendation. For accounts under $50, there are no required approvals from CCS or the OSC, as long as the accounts have been through one tax offset cycle and the agency has notified CCS within 30 days of such write-offs. See Chapter 3, Section 3.35 for additional details related to the accounting of write-offs.

1.5 Cancellation of Accounts Receivable Submitted to CCS

Under certain circumstances, a state agency may determine that an account was inappropriately submitted to CCS, or other events have occurred that results in a need to recall the account from CCS. In this event, the state agency may submit a cancellation request to CCS. A cancellation stops all collection efforts and adjusts the account balance to zero on CCS's database. Information on how to request a cancellation can be obtained from CCS.

A cancellation request could occur under the following conditions:

- The state agency determines that the debt should never have been submitted to CCS because it was not a valid receivable or other similar reason. This includes debts submitted to CCS where collection efforts cannot proceed because the required debtor information or evidence supporting the underlying charge is not available. The state agency should remove the receivable from the state agency's accounting records.
- A loan guaranteed by the federal government or some other guarantee organization is in default and the loan is turned over to the guarantee organization for collection. The state agency should remove the loan from the state agency's accounting records.
- A past due account is submitted to CCS by a state agency authorized to collect on past due accounts receivable using a means or method other than CCS, and the state agency chooses to use other means or methods to collect the debt. The receivable remains on the state agency's accounting records.
- A state agency receives payment to bring the account into current status within five working days of placing the account with CCS. The receivable remains on the state agency's accounting records.

- An order of bankruptcy discharge that identifies the state's debt as being discharged. The state agency should remove the receivable from the state agency's accounting records.
- Death of the debtor with no estate to make a claim against, after being included in the next tax offset, if appropriate. The state agency should remove the receivable from the state agency's accounting records.

A cancellation request should not be used to recall an account from CCS because of direct payment to the state agency after five days after assignment or to stop collection efforts because the state agency wants to forgive, settle, or otherwise compromise the amount that is due the state.

1.6 Administrative Adjustment of Balances for Accounts Submitted to Central Collection Services

Occasionally account amounts may need to be corrected. These corrections are referred to as administrative adjustments. Types of administrative adjustments may be:

- When a state agency may need to change the principal or interest amount of debt reported to CCS as past due. Such an adjustment may be necessary due to an error or other principal change since the original amount was placed for collection.
- Compromises of debt approved by the State Controller and State Treasurer are also treated as administrative adjustments.

When these occur, the state agency should submit an adjustment report to CCS so that both entities books are in balance.

Except in the case of compromises or settlements, collection efforts will continue on the remaining outstanding balance. CCS can provide information on how to report an adjustment to an account.

An adjustment should not be requested when a payment is received directly by the state agency or as a means to settle, forgive or otherwise compromise an amount due the state that has not been approved by the State Controller and State Treasurer.

State agencies and CCS may also need to adjust their internal records because of minor differences between the two. State agencies may make these miscellaneous (non-principal) adjustments to their internal records without the approval of the State Controller and without submitting an adjustment report to CCS. These generally occur with a final payment. Additionally, these types of adjustments should be less than ten dollars.

State agencies should make appropriate entries to their accounting records to reflect administrative adjustments made by CCS.

1.7 Pay Directs

A state agency that receives a payment on an account already assigned to CCS, shall notify CCS within 30 days of receipt of such payment. CCS and/or contract vendors are entitled to commission on such payment.

If such payment will pay the balance in full on an account, the state agency should contact CCS prior to accepting payment to ensure balances are accurate.

1.8 State of Colorado Policy on Forgiveness, Settlement, or Other Compromise of Debt Due the State

CRS 24-30-202.4 (3) (c) states:

> "The State Controller, with the consent of the State Treasurer, is authorized to write off, release, or compromise any debt due the state, but only in accordance with the rules applicable thereto. Such rules may provide delegated authority and criteria for write off, release, and compromise of debts and may include provisions to prohibit the referral of debts for tax offset based on the age or amounts of debts. The rules governing write off, release, and compromise of debts may include provisions authorizing the collection of principal, interest, and other collection fees and costs, including the fees required in subsection (8) of this section"

It is the policy of the State of Colorado to forgive, settle, or compromise amounts due the state only when it is in the best financial interest of the state to do so.

A forgiveness, settlement, or other compromise of a debt due the state involves a decision on the part of the state not to collect an amount due the state, or collect an amount less than the full outstanding balance, including interest and fees. A state agency may believe it is in the best financial interest of the state to forgive, settle or compromise a debt. The state agency must submit a request to the State Controller to forgive, settle, or compromise a debt. All such requests should be submitted to the State Controller through CCS.

The request for forgiveness, settlement, or compromise should include:

- Debtor name, CCS debtor number, state agency
- Original balance of debt, amount paid, amount to be settled,
- Collection efforts made, and
- All relevant financial information used in deciding why the recommended action is in the best financial interest of the state.

If the State Controller concurs with the request, the request will be forwarded to the State Treasurer. If the State Treasurer concurs with the request, an approval letter will be sent to CCS, which CCS will forward to the state agency that made the request. Upon approval by the State Controller and the State Treasurer, CCS will apply any final payment, adjust the balance of the account on CCS's inventory system to zero, and change the status on the account to settled in full (SIF). No further collection activity will occur. A forgiveness, settlement, or compromise is treated like an administrative adjustment.

If the State Controller or State Treasurer does not approve the request, it will be returned to CCS as denied. CCS will forward the denied request to the state agency.

ACCOUNTS RECEIVABLE COLLECTIONS ADMINISTRATIVE RULE 1.37
EXTENSION REQUESTION OF 30-DAY REQUIREMENT

Department of Personnel & Administration
Office of the State Controller
633 17th Street, Suite 1500 · Denver, CO 80202 · (303) 866-6200

Department/Institution: Enter or select agency. Agency:

Controller: Funds:

Phone: Date:

RULE: A state agency shall refer all debts to Central Collections when the debt is 30 days past due. The State Controller may grant an extension to the requirement based upon a documented and justified need provided by the state agency. Extensions shall be considered on an individual basis and granted only if the State Controller determines it to be in the best interest of the state.

Please provide information on the specific debts that require more than 30 days of collection efforts prior to being turned over to Central Collections.

Description of account(s):

Circumstances that exist requiring a waiver to the 30-day requirement:

Reason the waiver is in the best interest of the state:

Alternate procedures for collection action on these accounts:

Number of days in the requested waiver period:

cc: Central Collection Services

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ACCOUNTS RECEIVABLE COLLECTIONS ADMINISTRATIVE RULE 1.37
EXTENSION REQUESTION OF 30-DAY REQUIREMENT
Department of Personnel & Administration
Office of the State Controller
633 17th Street, Suite 1500 · Denver, CO 80202 · (303) 866-6200

Department/Institution: Enter or select agency. Date:

Additional comments:

State Controller Authorization: Approved ☐ Denied ☐

The waiver applies only under the circumstances described herin and shall expire December 31, 2010.

State Controller Date

cc: Central Collection Services

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SAMPLE

CHAPTER 9: SECTION 1

ACCOUNTING FOR CAPITAL ASSETS, INFRASTRUCTURE AND RELATED DEBT

All governmental funds, except permanent funds, are required to account for and depreciate capital assets in Fund 471 on COFRS if those assets meet the capitalization threshold. All proprietary funds, including institutions of higher education, are required to account for and depreciate their capital assets in their respective funds.

1.1 Capital Asset Reporting Systems

All state agencies and institutions are required to maintain a detailed record of all capital assets. At a minimum the records should include the cost, acquisition date, disposal date, estimated useful life, calculated annual depreciation, and accumulated depreciation for each capitalizable asset. Acceptable systems for maintaining capital asset records include the COFRS Fixed Asset module, approved stand-alone fixed asset systems, databases, and spreadsheets such as Microsoft Excel. Agencies are reminded that the State Controller's approval is required before a stand-alone fixed assets system is purchased.

1.2 Definition of Capital Assets

Capital assets are long-lived assets, owned by the state, that are held primarily for use in an agency's operations and programs. Examples of such assets include land, improvements to land, buildings, leasehold improvements, equipment (including furniture, fixtures, machinery, equipment, vehicles, and computer software), library books, works of art, historical treasures, and infrastructure. These assets result from either expenditures made by the agency or donations made to the agency from an external source. Capital assets have a useful life greater than one year and must be capitalized if they meet cost thresholds established in this section. Capital assets include both nondepreciable and depreciable assets.

The state will report nondepreciable capital assets in the following broad classes:

- Land
- Land Improvements (such as grading)
- Construction in Progress
- Collections (works of art and historical treasures whose useful lives are not diminished by display, educational, or research applications)
- Infrastructure (Department of Transportation only)

State agencies are encouraged, but not required, to capitalize works of art and historical treasures that are:

- Held for public exhibition, education or research,
- Protected, cared for or preserved, and
- Subject to an organizational policy that requires the proceeds from sales to be used to acquire other items.

The state will report depreciable or amortizable capital assets in the following broad classes:

- Leasehold and Land Improvements
- Buildings
- Vehicles and Equipment (including software)
- Library Materials and Collections
- Other Capital Assets

- Infrastructure (Department of Natural Resources only)

1.3 Valuing Capital Assets

Capital assets built or acquired by the state are recorded at historical cost, including ancillary costs necessary to place the assets in their intended location and condition for use. Ancillary costs include freight charges, site preparation, appraisal fees, and legal claims directly attributable to the asset's acquisition. In proprietary funds, agencies should capitalize interest costs accruing during the time when activities necessary to prepare the asset for its intended use are in progress. Generally this is the construction period, but it may also include the plan development period. A salvage value does not need to be estimated when recording and depreciating capital assets. However, if a state agency has historically estimated a salvage value on capital assets or believes not estimating a salvage value would have a material impact on the annual depreciation calculation, it is permissible to include a salvage value when recording and depreciating capital assets.

Donated capital assets are recorded at the estimated fair value of the assets at the time of donation. If historical cost information is unavailable after a search of bond documents, capital appropriations, donor records, etc., an estimate of the original cost using current replacement costs discounted by appropriate price indices is allowed.

1.4 Capitalization Criteria

The dollar amount of the purchase and the estimated useful life of the asset are the primary criteria the state uses to determine what assets are capital assets. Purchases of assets that meet the dollar thresholds in 1.4.1 and have an estimated useful life of more than one year will be capitalized.

1.4.1 Dollar Thresholds

For the purchase or construction of new assets, the following dollar thresholds should be used by agencies to determine if the asset should be capitalized. A state agency may select a lower minimum dollar threshold to capitalize the purchase of an asset, but an agency may not choose a higher dollar threshold.

Type of Asset	Capitalization Threshold
Land	All purchases are capitalized, regardless of cost
Land Improvements	$50,000
Building	$50,000
Leasehold Improvements	$50,000
Infrastructure	$500,000
Furniture and Equipment	$5,000 per item
Software (purchased)	$5,000
Software (internally developed)	$50,000
Library Materials and Collections	All purchases are capitalized, regardless of cost
Works of Art and Historical Treasures	$5,000 per item/collection

For expenditures related to repair, remodeling, or expansion of an existing capital asset, the agency must determine if the expenditure increased the capacity, operating efficiency or extended the useful life of the asset. If so, such expenditures are capitalized as part of the costs of the asset. Agencies should use the thresholds identified above to capitalize repair, remodeling, or expansion expenditures. Expenditures that only serve to restore a capital asset to a working condition or do not enhance or extend the useful life should be recorded as repair and maintenance expense and should not be capitalized. A state agency must maintain appropriate documentation to support what constitutes an enhancement or useful life extension. Software purchases should be assessed

for capitalization at the system purchase level; the assessment should not be done based on individual disbursements or on a per unit basis, such as, cost per license.

1.5 Estimated Useful Lives

The estimated useful life of a capital asset is a function of each agency's own experience. The OSC considers engineering studies and actual experience documented in the records of similar assets as adequate support for determining the estimated useful life of an asset or group of assets. Some agencies may be required to follow the useful lives identified by third party regulators such as those specified by the American Hospital Association Depreciation Guide.

The following useful lives guidelines may be used by state agencies when calculating depreciation expense only if they have no supportable estimates of their own.

CAPITAL ASSET	ESTIMATED USEFUL LIFE
Buildings:	
Type 1 - Fireproof construction	40 years
Type 2 - Noncombustible construction (as classified by the Department of Public Safety in accordance with 780 CMR 402.0 and 403.0)	27.5 years
Type 3 - External masonry wall construction	27.5 years
Type 4 - Frame construction (as classified by the Department of Public Safety in accordance with 780 CMR 404.0 and 405.0)	27.5 years
Building Improvements	20 years
Leasehold Improvements	The greater of 5 years or the term of the lease
Equipment (nonoffice)	10 years
Computer Equipment	3 years
Software	5 years
Other Office Equipment: Items such as copiers, ovens, washers, dryers, office files	6 years
Life Safety Improvements: Building or leasehold improvements or equipment acquisitions made solely to satisfy the requirements of any department regarding life safety or physical environment. Purpose must be documented.	5 years
New Motor Vehicles	5 years
Used Motor Vehicles	3 years
Residential Furnishings	3 years
Office Furnishings	10 years
Land Improvements Subject to Depreciation	20 years
Industrial Steam and Electric Generation and Distribution Systems	22 years
Aircraft	6 years
Watercraft	20 years
Buses	9 years
Roads, Tunnels, and Bridges	50 years
Boating Facilities - buildings, piers, ramps	25 years

It is allowable to componentize capital assets such that various components of the asset are depreciated over different useful lives. An example is a building. As the building ages, the shell or foundation may be depreciated over a longer useful life than the HVAC (Heating, Ventilation, Air-Conditioning) system.

1.6 Recording of Capital Assets

Capital assets purchased by proprietary funds, including institutions of higher education, are recorded and depreciated in the fund in which they operate. Capital assets purchased by all governmental funds other than permanent funds, are recorded in Fund 471.

Normally nondepreciable land is the only capital assets of the permanent funds. Thus they are recorded in the permanent funds and there is no depreciation. In the rare instance that a depreciable capital asset is held by a permanent fund then the asset would be capitalized in the permanent fund but depreciated in Fund 471. Contact the Office of the State Controller if further clarification is needed.

The recording and reporting of capital assets for financial reporting purposes is different than management's responsibility to safeguard fixed assets. An agency may want to maintain inventory control over purchases of fixed assets that do not meet the capitalization thresholds discussed in this chapter. When an agency makes this choice, it is essential that the object of expenditure recorded is not in the capital purchases series (61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 23XX). Through the diagnostic reports process, Reporting & Analysis will determine if agencies have completed the Fund 471 entries by matching the credit totals in Fund 471 to the debit totals in governmental funds for the capital purchases object series. This includes items normally recorded in the 19XX object codes, such as, Engineering and Architectural Fees. If these expenditures are to be capitalized, agencies should use object code 6510 instead of the 19XX objects.

The COFRS chart of accounts includes numerous balance sheet codes in the 18XX series to record the various types of capital assets within the above broad classes. Definitions are available on the Office of the State Controller web page in the chart of account definitions and in the accounting standards for higher education institutions. It is the policy of the State of Colorado that only the Departments of Transportation and Natural Resources will record and report infrastructure capital assets.

Example of the Purchase of a Capital Asset in a Governmental Fund

Under modified accrual used in governmental funds, capital purchases are expenditures, and interest incurred during construction is not capitalized. The normal budgetary and financial entries for a governmental fund (using Fund 100 as an example) are shown below on the first three lines. The entries required in Fund 471 are necessary to reverse out the expenditure related to the purchase and capitalize the asset for the government-wide statements.

		FUND 100		FUND 471	
22	Capitalized Property Purchase	5,000			
22	Interest Expense*	50			
01	Cash		5,050		
01	Equipment*			5,000	
22	Capitalized Property Purchase				5,000

*Note that the Interest Expense remains an expenditure and is not included in the capital valuation of the asset.

Example of the Purchase of a Capital Asset in a Proprietary Fund

Under the full accrual basis of accounting used in proprietary funds, capital assets and interest expense incurred during construction of capital assets are both capitalized in the fund. A Type 23 account is used to record the budget expenditure and to record the equipment on the balance sheet at its capital cost of $5,050, which includes interest. No Fund 471 entry is required.

		FUND 505		FUND 471	
23	Capitalized Property Purchase	5,000			
23	Interest Expense	50			
01	Cash		5,050		

The use of a Type 23 in the proprietary fund, instead of a Type 22, results in an entry being made to both the budgetary ledger and the related asset account in the general ledger. This results in the property purchase and interest being shown correctly as an expense on the COFRS budgetary reports, but not on the financial reports. On the financial report $5,050 was properly capitalized in an 18XX balance sheet account.

Example of the Donation of a Capital Asset

Under modified accrual, donated capital assets are not accounted for in a governmental fund, but are recorded at their fair market value at the time of donation in Fund 471.

		FUND 100		FUND 471	
01	Land			10,000	
31	Donation-CA Land (Revenue Account 6609)				10,000

Governmental Fund Capital Assets Funded 100 Percent by the Capital Construction Fund

In the example below, an agency has made leasehold improvements that benefit a governmental fund and are funded by capital construction money. The money is spent (Type 22) in the Capital Construction Fund and the asset is capitalized in Fund 471.

		FUND 461		FUND 471	
22	Leasehold Improv-Dir Purchase	55,000			
01	Cash		55,000		
01	1830 Leasehold Improvements			55,000	
22	Leasehold Improv-Dir Purchase				55,000

Proprietary Fund Capital Assets Funded 100 Percent by the Capital Construction Fund

Using the same set of facts as the example immediately above except, that the fund benefiting from the asset is a proprietary fund, then the asset is capitalized in the proprietary fund.

		FUND 461		FUND 5XX	
22	Leasehold Improv-Dir Purchase	55,000			
01	Cash		55,000		
01	1830 Leasehold Improvements			55,000	
31	8800 Capital Contribution				55,000

Proprietary Fund Capital Assets Funded 100 Percent by the Proprietary Fund

For non-higher education funds when there is no capital construction funding of a capital asset then all of the accounting is done in the proprietary fund using a Type 23 account to record both the expenditure for budgetary accounting and an asset for financial accounting.

The following discussion addressing higher education capital asset construction refers to the NACUBO fund structure used by Higher Education institutions in their internal accounting

systems. Higher Education institutions that are fully qualified TABOR enterprises will report all activity (except funds 100, 461, 333, and 399) in Fund 320. Higher Education institutions that are not fully qualified TABOR enterprises will report their activity (except funds 100, 461, 333, and 399) in Funds 305 and 320 depending on the TABOR status of the individual activity. In the following discussion, references to the plant fund should be interpreted as COFRS Fund 305 or 320 depending on the TABOR status of institution and the individual activity.

All higher education capital construction projects are accounted for in the plant funds, but some capital construction projects are accounted for in both Fund 461 and the plant funds. For higher education funds where the project is a S.B. 202 project, the accounting is done solely in the plant fund. Where the project is not a S.B. 202 project, the original accounting is done in either the capital construction fund or the plant fund, and the accounting is duplicated in the other fund. If the primary accounting is done in Fund 461, then the expenditures are recorded in the Fund 461 and cash is transferred to Fund 461 as augmenting revenue from the higher education fund. The Office of the State Controller records postclosing adjustments to eliminate the augmenting revenue and associated expenditures in Fund 461 so that the duplicate accounting is eliminated for the state's financial statements.

Proprietary Fund Capital Assets Split Funded by the Capital Construction Fund

If the project is funded both by the capital construction fund and a non-higher education proprietary fund, then it must be accounted for in the capital construction fund. The proprietary fund must record a receivable when it moves cash to Fund 461. Fund 461 records the cash and revenue. At year-end, the proprietary fund must capitalize the asset, reduce the receivable for the cash funded portion that was capitalized, and record a capital contribution for the capital construction funded portion.

		FUND 461		FUND 5XX	
01	1350 IG Receivables- General			27,500	
01	Cash				27,500
01	Cash	27,500			
31	7312 Advance from State Gov.		27,500		
22	Capitalized Property Purchase	55,000			
01	Cash		55,000		
	At Year-end				
01	18XX Capital Asset Account			55,000	
01	1350 IG Receivables – General				27,500
31	8800 Capital Contribution				27,500

For split-funded projects in higher education, accounting entries must be duplicated in the plant funds and Fund 461. The plant fund expenses the money reimbursed to the capital construction fund instead of treating it as an intergovernmental receivable. When the asset is capitalized in either Fund 399 or the plant fund, the expense is eliminated instead of the intergovernmental receivable. The plant fund also records a transfer-in (Type 31- revenue source code EBGD) for the capital construction funded portion of the project. At year-end the Office of the State Controller eliminates Fund 461 expenditures to the extent of the cash funded augmenting revenues recorded in Fund 461 leaving the capital construction funded expenditures in place. The Office of the State Controller will also reclassify the unbalanced transfer-in code in the plant fund (revenue source code EBGD) to a capital contribution (revenue source code 8800). This treatment results in the state's fund level financial statements reporting the capital construction funded portion as an expenditure in Fund 461 and as a capital contribution in the plant fund.

The result is the same when construction payments are made from the plant fund and Fund 461 reimburses the plant fund for the capital construction funded portion. Under this scenario, the institution records an expenditure for the cash reimbursed to the plant fund and an expenditure offset by augmenting revenue (revenue source code 9400 or 9401) in Fund 461 for the cash funded portion. Transfer codes should never be used for the Fund 461 memo entries when recording augmenting revenue in Fund 461. Institutions should either use the revenue source code of the original revenue recording or use revenue source code 9400 or 9401.

1.7 Recording Depreciation or Amortization Expense

All exhaustible capital assets are depreciated using the straight-line method, estimated salvage value (agency option), and the estimated useful lives as determined by the agency or obtained from the table above. The following discussion applies equally to assets that are amortized such as software and other intangible as it does to depreciable capital assets.

Agencies have the option of depreciating each capital asset or depreciating by class of capital asset. Agencies also have the option of using an estimated salvage value when calculating depreciation. Agencies are required to record depreciation expense on capital assets at least by the end of the fiscal year. More frequent entries to record depreciation expense are permitted. Depreciation expense is recorded in Fund 471 for the capital assets of the governmental funds and in each fund for proprietary funds.

The Office of the State Controller recommends, but does not require, that agencies use the "half-year" convention when calculating depreciation expense in the year in which an asset is purchased and disposed. The "half-year" convention works as follows: Regardless of what month you place the asset in service, you calculate and record depreciation expense as if the agency placed the asset in service on January 1 of the fiscal year. This results in the agency recording depreciation expense for one-half of the first fiscal year of service. Likewise, regardless of when an asset that is not fully depreciated is disposed, the agency treats the asset as if it was disposed on January 1 of the fiscal year and records a half year of depreciation expense. An alternative methodology is to calculate depreciation expense based on the actual month the capital asset is placed in service. Taking a full year's depreciation in the year an asset is placed in service is not permitted unless the asset is placed in service on July 1.

1.8 Disposing of Capital Assets in Governmental Funds

Under full accrual accounting required for the state's government-wide financial statements, state agencies must recognize a gain or loss on the sale or disposal of capital assets. An accounting gain or loss on the disposal of a capital asset occurs when the net book value of the asset, that is, original cost minus accumulated depreciation, does not equal the cash or other consideration received when the asset is disposed.

Before recording the disposal entries, depreciation expense must be recorded for the asset in Fund 471 for the year in which it is disposed. At disposition, accumulated depreciation is debited equal to the amount of accumulated depreciation recorded for the asset since the asset was placed in service. The capital asset balance sheet code is credited in an amount equal to the original cost of the asset plus any amounts added to the cost of the asset over time. Revenue source code 6502 Sale of Real Property or 6503 Gain/Loss on Sale of Equipment is then debited to balance the entry. This entry is made whether or not the agency received cash on the disposal of the asset. The cash is recorded in the governmental fund with the corresponding credit to the revenue accounts 6502 or 6503.

The following is an example of a gain on disposal. An asset with a cost of $5,000 and a book value of $3,500 is sold for $4,000.

		FUND 100		FUND 471	
01	Cash	4,000			
31	Gain/Loss on Sale of Fixed Asset		4,000		
31	Gain/Loss on Sale of Fixed Asset			3,500	
01	Accumulated Depreciation			1,500	
01	Equipment				5,000

The following is an example of a loss on disposal. An asset with a cost of $5,000 and a book value of $3,500 is sold for $3,000. Note that the entries are exactly the same in Fund 471 as the sale of the asset with a gain. The gain or loss is determined only when the funds are merged and the ending balance is either a debit or a credit.

		FUND 100		FUND 471	
01	Cash	3,000			
31	Gain/Loss on Sale of Fixed Asset		3,000		
31	Gain/Loss on Sale of Fixed Asset			3,500	
01	Accumulated Depreciation			1,500	
01	Equipment				5,000

1.9 Recording Depreciation on Capital Assets Near the End of Their Useful Life

If at the implementation of GASB Statement No. 34 an agency was using depreciation for expensing capital assets against federal grants and those assets were fully depreciated (whether directly to the grants or through an indirect charge), then those assets were recorded on the accounting system as fully depreciated whether or not those assets were still in use.

For other capital assets that are approaching the end of their originally estimated useful life, agencies should make an estimate of how much useful life remains and adjust future depreciation accordingly. In other words, it would not be expected that assets that were still serving an economic purpose would be recorded on the books as fully depreciated. For example, if an agency had an asset that it originally was going to depreciate over a three-year useful life but determined in the third year that the asset would last four years then the last one-third of the remaining book value of the asset would be depreciated over those remaining two years. This only applies to material amounts. If the remaining book value is greater than the state's capitalization criteria for that asset type then it is considered material.

1.10 Transfer of Capital Assets Between Agencies

If a capital asset is transferred between two governmental fund agencies and there is no exchange of cash, then the asset and related accumulated depreciation should be removed from the sending agencies books and the identical amounts should be added to the receiving agencies books with any needed debit or credit to the revenue code 650X Gain/Loss On Disposal Of Property.

For example a server valued at $7,500, with a useful life of 3 years and depreciated for one year using the mid-year convention is being transferred from Human Services to Health Care Policy and Financing. Both agencies record the equipment in Fund 471. Note that at the Statewide level the Gain/Loss is zero.

		Agency IHA		Agency UHA	
01	1840 Furniture and Equipment		7,500	7,500	
01	1849 Accumulated Depreciation	1,250			1,250
31	6503 Gain/Loss on Equipment	6,250			6,250

1.11 Capital Asset Impairment and Insurance Recoveries – GASB Statement No. 42

The state implemented GASB Statement No. 42 in FY06-07. GASB Statement No. 42 requires state agencies to measure and record an impairment loss if an event indicates impairment and passes the impairment tests in the standard. Agencies are not required to search for impairment because the standard states that asset impairments are prominent, conspicuous, and expected to have prompted discussion by the governing board, management, or media.

For an event to pass the impairment test, the decline in service utility must be both unexpected and significant. Agencies should consult GASB Statement No. 42 for guidance on measuring impairment losses. If an asset impairment meets the definition of an extraordinary event (both unusual and infrequent), it should be reported on the Exhibit U1, Section B, and the OSC will reclassify the amount so that it is presented on the financial statements as an extraordinary item. If the impairment does not meet the definition of extraordinary, the OSC will disclose the amount based on the balances in revenue source codes 6504 – Gain/Loss on Impairment. The OSC will disclose the description of the impairment based on the agency provided information on Exhibit U2, Section C. The OSC is also required to disclose in the notes to the financial statements the carrying amount of any idle impaired capital assets, which is also reported on Exhibit U2, Section C.

The standard requires that insurance recoveries in governmental funds be recorded as other financing sources separate from the restoration or replacement expenditure. This requirement precludes netting the insurance proceeds against the restoration or replacement expenditure in the governmental fund. Insurance recoveries may or may not be related to an asset impairment. If the event does not qualify as an asset impairment under GASB Statement No. 42, then the expenditure to restore the asset will be a noncapitalizable object code such as 2220-Bldg Maintenance/Repair SVCS. If an insurance recovery is realizable in the same year, it should be recorded in the governmental fund (debit cash or receivable, credit 31-5860), and no entry is required in Fund 471. The insurance recovery offsets the maintenance expense in the government-wide financial statements, so no effect is reported at that level for costs covered by insurance. If the event does qualify as an asset impairment under GASB Statement No. 42, then the expenditure to restore the capital asset will be a capitalizable object codes such as 6110-Buildings Direct Purchase and related capitalization entries are required in Fund 471. See Chapter 9, Section 2 for information on converting governmental fund modified accrual insurance recovery entries to full accrual in Fund 471.

In proprietary funds and on the government-wide statements, the restoration or replacement transaction (debit asset, credit cash – or credit capitalizable expenditure if the entry is in Fund 471) is also required to be separate from the impairment loss (debit impairment loss, credit asset). However, the standard requires that the insurance recovery (debit cash, credit insurance recoveries) be offset against the impairment loss if the recovery is realizable in the same year as the impairment loss. On the financial statements the impairment loss and the insurance recovery are reported in the same line item, so the offsetting occurs at the financial statement level. If the recovery becomes realizable in subsequent years, it must be reported as revenue rather than as an offset to the impairment loss (debit cash and credit insurance recoveries). Insurance recoveries realizable in the same year as the impairment should be recorded in the existing revenue source code 5860, and insurance recoveries that become realizable in years after the year of the impairment should be recorded in revenue source code 5861. Insurance recoveries are considered realizable when an insurance company acknowledges responsibility for the claim or has paid the claim. Gain or loss on asset impairments should be recorded in revenue source code 6504. A gain on impairment will be reported on the financial statements when insurance proceeds realized in the same year exceed the impairment loss recorded. Insurance proceeds realized in a year subsequent to the year that the asset impairment was recognized will be reported in a separate financial statement line item and not offset impairment losses of that year.

1.12 Accounting and Reporting the Cost of Computer Software Developed or Obtained for Internal Use

This guidance is based on Statement of Position (SOP) 98-1, issued by the Accounting Standards Executive Committee on March 4, 1998. The American Institute of Certified Public Accountants (AICPA) did not make SOP 98-1 applicable to government; however, the State Controller has decided to apply the main provisions of SOP 98-1 to achieve consistency in capitalization within the State. In addition, during 2007 the Governmental Accounting Standards Board issued Statement No. 51 - Accounting and Financial Reporting for Intangible Assets, which addresses capitalization of software and is effective for fiscal years beginning after June 15, 2009. Examples of recently developed or purchased software include Colorado Benefits Management System (CBMS), BANNER, and Genesys.

SOP 98-1 defines internal use software and categorizes the development into phases. The general treatment of costs for each phase is summarized below:

Phases:	General treatment of costs:
Preliminary Project Stage	Expensed
Application Development Stage	Capitalized
Post Implementation/Operation Stage	Expensed

THE FOLLOWING DEFINITIONS ARE APPLICABLE IN THIS SECTION.

Internal Use Computer Software - Internal use computer software has both of the following characteristics; the software is acquired, internally developed, or modified solely to meet the entity's internal needs, and during the software's development or modification, no substantive plan exists or is being developed to market the software externally

Preliminary Project Stage – Includes determination of system requirements, development of alternatives, vendor demonstrations of their software, evaluation of alternatives, and final selection of alternatives.

Application Development Stage – Includes software configuration and interface, coding, installation of hardware, testing, and data conversion.

Post-Implementation/Operation Stage – Includes training and maintenance costs.

Upgrades and enhancements – Includes modifications to existing internal use software that result in additional functionality – modifications to enable the software to perform tasks that it was previously incapable of performing.

Internal Costs – Costs paid to employees or other organizations within the entity, for example, payroll costs and programming costs of internal programmers.

External Costs – Costs paid to outside vendors, for example, software licenses.

Estimated Useful Life – The period over which the internal use computer software will be amortized. In assessing estimated useful life, entities should consider the effects of obsolescence, technology, competition, and other economic factors. Given the history of rapid changes in technology, software often has had a relatively short useful life.

Costs to be Expensed

The following costs should be expensed as they are incurred:

- Internal and external costs incurred during the preliminary project stage
- Training during all project stages
- Data conversion costs are normally considered part of the post implementation/operations stage and should be expensed unless they are determined to be necessary to make the computer software operational
- Internal costs incurred for maintenance
- General and administrative costs and overhead costs
- Maintenance costs in post implementation/operation stage

Costs to be Capitalized

The following costs should be capitalized and amortized over the useful life:

- Internal and external costs incurred to develop internal use computer software during the application development stage
- External direct costs of materials and services consumed in developing or obtaining internal use software. Examples include fees paid to third parties for services provided to develop the software during the application development stage, costs incurred to obtain computer software from third parties, and travel expenses incurred by employees in their duties directly associated with developing software.
- Payroll and payroll-related costs such as benefits for employees who are directly associated with and who devote time to the internal use computer software project, to the extent of the time spent directly on the project. Examples include coding and testing during the application development stage.
- Interest costs incurred while developing internal use computer software (proprietary fund accounting only – governmental type activities should not capitalize related interest costs).

Multiple Element Software Arrangements Included in Purchase Price

Where the price of internal use computer software from a third party includes multiple elements, the entity should allocate the costs among all individual elements. Examples of these elements are training, maintenance fees, and data conversion. The allocation should be based on objective evidence of fair value of the elements in the contract, not necessarily separate prices stated within the contract for each element. The separate elements should be accounted for in accordance with the provisions of this guidance and SOP 98-1.

Timing of Capitalization

Capitalization of costs should begin when both of the following occur: preliminary project stage is completed; and management authorizes and commits to funding a computer software project, and it is probable that the project will be completed and the software will be used to perform the function intended. Capitalization should cease no later than the point at which a computer software project is substantially complete and ready for its intended use – after all substantial testing is completed.

Amortization

For each module or component of a software project, amortization should begin when the computer software is ready for its intended use – after all substantial testing is completed. The capitalized costs of internal use computer software should be amortized on a straight-line basis unless another systematic and rational basis is more representative of the software's use.

Upgrades and Enhancements

Costs for upgrades and enhancements that are material in relation to total project costs, should be capitalized or expensed using the same guidelines used for internal use software described in this guidance and SOP 98-1. Costs for upgrades and enhancements that are not material should be expensed as incurred.

Impairment

Impairment should be recognized and measured in accordance with the provision of paragraph 9 of GASB Statement No. 42. In addition, stoppage of development of computer software constitutes an asset impairment.

Internal Use Software Marketed

If, after the development of internal use software is completed, an agency decides to market the software, the entity should consult SOP 98-1 for the appropriate accounting treatment.

Split Funded Projects

Internal use software projects that are funded from more than one funding source should follow this guidance.

CHAPTER 9: SECTION 2

BASIC FINANCIAL STATEMENTS AND MANAGEMENTS DISCUSSION AND ANALYSIS -- FOR STATE AND LOCAL GOVERNMENTS

The state implemented GASB statements No. 34 and No. 35 beginning July 1, 2001. Changes were made in the state's fund groupings and chart of accounts to accommodate the reporting requirements of the new reporting model. In addition, some funds changed fund types. Funds 471 and 472 are no longer reported in the fund financial statements. Agencies now report depreciation on their capital assets and the state's major infrastructure has been added to the financial records. Capital assets are segregated into depreciable and nondepreciable. Grants are segregated into capital and operating. The colleges and universities now report as a single proprietary fund. In the governmental funds, modified accrual accounting is done in the funds with additional entries made in Fund 471 to convert the modified accrual basis to full accrual for presentation in the government-wide statements.

2.1 Statements Required Under GASB Statement No. 34

- Government-wide Statements
  - Statement of Net Assets
  - Statement of Activities
- Fund Level Statements
  - Governmental Funds
    - Balance Sheet
    - Statement of Revenues, Expenditures, and Changes in Fund Balance
  - Proprietary Funds
    - Statement of Net Assets
    - Statement of Revenues, Expenses, and Changes in Net Assets
    - Statement of Cash Flow
  - Fiduciary Funds
    - Statement of Fiduciary Net Assets
    - Statement of Changes in Fiduciary Net Assets

2.2 Fund Structure Under GASB Statement No. 34

- Governmental Funds
  - General Fund
  - Special Revenue Funds
  - Debt Service Fund
  - Capital Projects Fund
  - Permanent Funds
- Proprietary Funds

Enterprise Funds

Internal Service Funds

Fiduciary Funds

Pension and Other Employee Benefit Trust Funds

Private Purpose Trust Funds

Agency Funds

Please refer to the FY08-09 chart of accounts in this manual for a detailed list of the fund numbers by fund category and type. Note that due to the reclassification of funds for GASB Statement No. 34, the fund numbers are no longer "smart-coded."

2.3 Required Financial Statements for Stand-alone Statements

Proprietary funds that issue stand-alone statements are required to issue the following:

- Management Discussion and Analysis;
- Statement of Net Assets;
- Statement of Revenues, Expenses, and Changes in Fund Net Assets;
- Statement of Cash Flows; and
- Notes to the financial statements.

Governmental funds that issue stand-alone statements are required to issue the following:

- Management Discussion and Analysis;
- Balance Sheet;
- Statement of Revenues, Expenditures, and Changes in Fund Balances;
- Notes to the financial statements; and
- Budget to Actual Statement as Required Supplementary Information for their participation in the General Fund or any major special revenue fund.

2.4 GASB Statement No. 34 Specific Tasks Required to Be Performed by State Agencies

1. See Section 1 of this chapter for a detailed description of the following items:
   - Separately record depreciable and nondepreciable capital assets.
   - Record depreciation on all depreciable assets.
   - Maintain records for infrastructure maintenance using the modified approach.
2. All Governmental Funds
   - Segregate deferred revenue balances in distinct accounts:
     - Deferred revenue related to long-term assets, and
     - Deferral of advances.
   - Permanent Funds Only
     - Code additions to permanent funds to revenue source code 9525.
     - Account for the expendable and nonexpendable portions of the permanent funds in separate funds.
   - Separately code restricted assets (usually cash, investments, or receivables) whose restrictions are:

    - Externally imposed by creditors, grantors, contributors, or laws or regulations of the federal government, or
    - Imposed by the state constitution.
  - Classify investments as short-term and long-term, and classify liabilities as current and noncurrent. Please note that in order to properly present current liabilities, a portion of noncurrent liabilities may need to be reclassified to a current liability at the end of each fiscal year.
  - Separately code capital asset related debt from other debt.
3. All Proprietary Funds
  - Classify proprietary fund-type assets and liabilities into current and noncurrent for the fund's Statement of Net Assets. Current assets are those that will be converted into cash in the next fiscal year. Current liabilities are those that will be liquidated in the next fiscal year.
  - Separately code restricted assets (usually cash, investments, or receivables) whose restrictions are:
    - Externally imposed by creditors, grantors, contributors, or laws or regulations of the federal government, or
    - Imposed by the state constitution.
  - Separately code capital asset related debt from other debt.
  - Internal services funds must use revenue source codes to identify the agencies from which they receive revenue. Refer to the chart of accounts in this manual for the proper account codes to use. This information will be used to prepare the state's "look-back adjustment", which adjusts the expenses of the buying function for any over or under charge by an internal service fund.
4. Fiduciary Funds Only
  - Clear all agency funds of payables to other state agencies by agency close each fiscal year.
  - Record group benefits plans as a pension and other employee benefit trust fund.
  - Separately record deferred compensation (457 plans) receipts as employer pension contributions and member pension contributions.
5. Colleges and Universities Only
  - Report cash flow information by governing board on Exhibit V to the OSC.
  - Report higher education segment financial information to the OSC on Exhibit T.
6. All Funds
  - Separately code operating and capital grants.
  - Separately code grants to other state agencies between federal subrecipient codes and state government codes. Each of the federal and state subrecipient codes must be further segregated into intrafund and interfund.
  - Complete Exhibit U1 and U2 for special and extraordinary items and other miscellaneous financial statement disclosures at each fiscal year-end.
  - Capitalize material inventory amounts at each fiscal year-end.

2.5 Other Uses of Fund 471

2.5.1 Recording Deferred Revenue for Long-term Receivables in Governmental Funds

Under modified accrual, the revenue for long-term receivables is deferred in the fund, but under full accrual the revenue is not deferred. The fund financial statements use modified accrual, but the government-wide statements use full accrual. In the following example $250 of taxes receivable are accrued but $75 dollars is not expected to be collected until after the following fiscal year. Under modified accrual, as practiced by governmental funds, that amount should be deferred so that it is not available for appropriation in the subsequent fiscal year. In Fund 471 the deferral is reversed so that when Fund 100 and Fund 471 are combined at the government-wide level, the deferral is zero and the revenue is recognized.

		FUND 100		FUND 471	
01	Taxes Receivable	250			
31	Tax Revenue		175		
02	Deferral of Long-Term Receivable		75		
02	Deferral of Long-Term Receivable			75	
31	Tax Revenue				75

2.5.2 Inception of a Capital Lease

Under modified accrual, a capital lease is recorded as a Capitalized Property Purchase expenditure and an Other Financing Source. Under full accrual a capital lease is recorded as an asset and a liability. In Fund 471 the Capitalized Property Purchase expenditure and Other Financing Source balances are reversed and the asset and payable are recorded.

		FUND 100		FUND 471	
24	Capital Lease Purchase Expenditure	5,000			
31	Future Capital Lease Payments		5,000		
01	Equipment			5,000	
02	Leases Payable				5,000
31	Future Capital Lease Payments			5,000	
24	Capital Lease Purchase Expenditure				5,000

2.5.3 Capital Lease Payment

Under modified accrual, the total lease payment is an expenditure of the current period while under full accrual only the interest cost is an expense of the current period. In Fund 471, the Capital Lease Principal Expenditure is converted to a reduction of the lease payable.

		FUND 100		FUND 471	
22	Capital Lease Principal Expenditure	1,000			
22	Capital Lease Interest Expenditure	500			
01	Cash		1,500		
02	Leases Payable			1,000	
22	Capital Lease Principal Expenditure				1,000

2.5.4 Bond Issuance and Payments

Bond issuance costs and payments are handled similarly to capital leases described in sections 2.5.2 and 2.5.3 of this chapter. Issuance costs, premium/discount, and gain/loss on refunding are amortized over the life of the bond in Fund 471.

		FUND 100		FUND 471	
01	Cash	5,000			
31	Bond Proceeds (Face Amount)		5,000		
31	Bond Proceeds (Face Amount)			5,000	
02	Bonds Payable				5,000
22	Bond Issuance Expenditure	100			
01	Cash		100		
01	Deferred Bond Issuance Cost			100	
22	Bond Issuance Expense				100
22	Bond Principal Payment	1,000			
22	Bond Interest Expense	250			
01	Cash		1,250		
02	Capital Bonds Payable			1,000	
22	Bond Principal Payment				1,000
22	Bond Interest Expense			20	
01	Deferred Bond Issuance Cost				20

In order to determine the amount of fund balance to be restricted for capital assets, net of related debt, unspent bond proceeds must be reclassified. If bond proceeds are unspent at year-end (a material amount still remains in cash) then that amount of Capital Bonds Payable must be reclassified to Noncapital Bonds Payable. Certificates of Participation are treated similarly to Bonds Payable, and similar accounts exist for unspent proceeds and unamortized balances.

2.5.5 State Grants and Federal Pass-Through Grants

Due to the need to eliminate interfund state grants and federal pass-through grants for the government-wide statements, but not the fund statements, agencies are required to use specific object codes to record these grants. Federal grants passed through to another state agency should be recorded either in object code 5770 (intrafund) or 5771 (interfund) depending on whether they are intrafund or interfund. State grants and contracts should be recorded either in object code 5775 (intrafund) or 5776 (interfund) depending on whether they are intrafund or interfund. The matching subrecipient revenue source codes do not carry the intra/interfund designations, and therefore, agencies must be extra careful that the object coding correctly reflects the intra or interfund nature of the transaction. See Chapter 3, Section 3.17 for a table that defines intra and interfund transactions.

2.5.6 Other Items

Other items that are different between modified accrual and full accrual, and thus have to be accounted for in Fund 471, are the amortization of bond premium/discount and the amortization of the gain/loss on debt refunding. You should contact your field accounting specialist if you have difficulty in recording these entries.

2.6 Special and Extraordinary Items

Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence are considered special items. Significant transactions or other events that are both unusual in nature and infrequent in occurrence are extraordinary items whether or not they are under control of management. Both special and extraordinary items must be reported on Exhibit U1.

2.7 Capital and Noncapital Grants

Agencies must segregate their grant revenues on COFRS between capital and noncapital grants for correct presentation on the government-wide Statement of Activities. If an agency has discretion as to whether the grant revenues may be spent on operating or capital items then the grant is always noncapital. If the grant is restricted by the grantor for capital items then it is a capital grant and the revenue should be recorded as such on COFRS. When the grantor specifies portions of the grant as capital and noncapital, and they are material to the grant, then the agency should prorate the revenue between capital and noncapital grant revenue source codes. The chart of accounts has additional revenue source codes for recording the revenue from capital grants (7430, 7530, 7630, 7730, 7770, and 7830).

2.8 Restricted Assets

Cash, investments, and receivables are to be reported as restricted when external creditors, grantors, contributors or the laws and regulations of the federal government place constraints on their use. Normally, federal funds are on a cost reimbursement basis or are offset by deferred revenue and would not give rise to an asset to be restricted. These assets may also be reported as restricted when they are constrained by the state constitution. They cannot be restricted solely at the discretion of the legislature or agency management.

In order for the Office of the State Controller to identify restricted net assets, agencies are required to account for the restricted assets, and the liabilities to be paid from these assets, in a fund other than the fund in which the agency accounts for its normal operations. Where this is not practical, agencies should account for their restricted assets in the balance sheet accounts 1034 Restricted Cash, 1634 Restricted Investments, and 1345 Restricted Receivables. Agencies with restricted assets, not accounted for in a separate fund, should also make a fund balance entry at year-end to the appropriate 32XX Restricted Fund Balance account for the amount of the restricted net assets.

When a fund contains both restricted and unrestricted assets, and the assets are fungible, the state must disclose which assets are expended first. Normally this would be the unrestricted assets. For example: The general fund diversion to the Highway Users Trust Fund (HUTF), which is unrestricted, is considered expended first, before the HUTF funds, which are considered restricted, are expended.

2.9 Risk Management Funds

On July 1, 2001, the state implemented GASB Interpretation No. 6 in conjunction with GASB Statements No. 34 and No. 35. Under Interpretation No. 6, fund liabilities related to claims and judgments are accrued only to the extent that they are due and payable at June 30. Incurred but not reported (IBNR) claims will not be accrued as a fund liability in the General Fund. The incurred but not reported (IBNR) will be accrued as a long-term liability in Fund 471.

2.10 Retirement Payouts

Under GASB Interpretation No. 6, adopted by the state effective July 1, 2001, the fund liability in governmental funds for compensated absences is accrued when paid. Agencies should not accrue retirement payouts in a governmental fund if they are payable after the end of the fiscal year.

If an employee who is eligible to retire, announces that their retirement date is June 30 or earlier in the same fiscal year, then the agency must accrue a fund liability for their retirement payout, even if the payment will not be made until the July payroll. However, if the employee announces that they are retiring July 1 or later, then there is no expenditure or fund liability at June 30, as the retirement date is in the following fiscal year.

2.11 Insurance Recoveries

GASB Statement No. 42, which the state implemented in FY05-06, sets the accounting and reporting standard for insurance recoveries as well as asset impairment. Insurance recoveries are deemed realizable when payment is received or when the insurance provider acknowledges coverage of the event. Some insurance recoveries are related to asset impairment and some are not (see Chapter 9, Section 1 for more information on asset impairment).

When an event does not meet the GASB Statement No. 42 requirements for asset impairment, the insurance recovery is recorded as an Other Financing Source in the governmental fund and the restoration or replacement cost is recorded as a maintenance expenditure. In this instance the carrying value of the capital asset is not adjusted, and therefore, no entries are required in Fund 471. The insurance recovery offsets the maintenance expense in the government-wide financial statements, so no effect is reported at that level for costs covered by insurance. Expenditures that increase the efficiency or capacity of the asset or increase its useful live should be capitalized.

When an event meets the GASB Statement No. 42 requirements for asset impairment, the insurance recovery is recorded as an Other Financing Source in the governmental fund and the restoration or replacement cost is recorded as a capitalizable property purchase. This requires an adjustment in Fund 471 to convert the transactions to the full accrual basis of accounting, and to reflect the impairment. The insurance recovery is offset against the impairment loss on the government-wide Statement of Activities. The following example assumes that the insurance recovery is realizable in the same year as the impairment. Note that the transaction results in a 400 gain on impairment because the insurance recovery exceeded the impairment loss originally calculated. (In order to simplify the example, the effect of Accumulated Depreciation is not shown.)

		FUND 100		FUND 471	
22	Capitalizable Property Purchase Expenditure	1,000			
01	Cash		1,000		
01	Cash	900			
31	Insurance Recovery (Other Financing Source)		900		
22	Capitalizable Property Purchase Expenditure				1,000
01	Capital Asset			1,000	
31	Capital Asset Impairment Loss			500	
01	Capital Asset				500

If the insurance recovery is not realizable in the same year the restoration or replacement occurs, then the following accounting transactions should be recorded. Note that the accounting entries shown in the following table result in an impairment loss in Year 1 due to the write down of the asset and an impairment gain in Year 2 due to the insurance recovery.

		FUND 100		FUND 471	
	YEAR 1				
22	Capitalizable Property Purchase Expenditure	1,000			
01	Cash		1,000		
22	Capitalizable Property Purchase Expenditure				1,000
01	Capital Asset			1,000	
31	Capital Asset Impairment Loss			500	
01	Capital Asset				500
	YEAR 2				
01	Cash	900			
31	Insurance Recovery (Other Financing Source)		900		
	(No entry is necessary in Fund 471 in Year 2. The Insurance Recovery will be presented as program revenue on the government-wide Statement of Activities).				

The entries for proprietary fund accounting are similar to those above except that they are all made in the proprietary fund and the Capitalizable Property Purchase Expenditure is replaced with a Type 23 entry that capitalizes the asset automatically at the time the budgeted expenditure is recorded. The OSC will report the Capital Asset Impairment Loss and the current year Insurance Recovery in the same line item on the proprietary fund and government-wide statements to comply with the GAAP requirement to net the insurance recovery against the impairment loss. Insurance recoveries in the subsequent year will be presented in a separate line or in program income.

CHAPTER 10: SECTION 1

STATEWIDE SECURITY POLICY FOR ACCESS TO THE STATE FINANCIAL SYSTEM

1.1 Security Policy

It is the policy of the State of Colorado that:

- Access to the State Financial System is granted solely to conduct legitimate business on behalf or the State of Colorado. The State Financial System includes: the Colorado Financial Reporting System (COFRS), DocumentDirect, the Financial Data Warehouse, Colorado Personnel and Payroll System (CPPS), and the Human Resources Data Warehouse.
- Access to the State Financial System is limited to only what the user needs to accomplish his/her job responsibilities.
- Access is permitted under the condition that the user signs and observes the Statement of Compliance for Computer Usage and Data Security. Access may be revoked if the user violates this Statement.
- Access requests are initiated by completing the applicable security request forms approved by the department controller who has knowledge about the users' legitimate need to access/change financial data.
- Each user that is given access to the State Financial System will receive an individual user ID for access to the state financial system.
- The user ID for all new users will be the same as the user ID for Top Secret access. If practicable, all existing users should change their user ID to be the same as their ID for Top Secret access. If the user does not have an ID for Top Secret access, then the user ID should be the same as the user's LAN ID.
- All user ID's with access to the State Financial System require password protection.
- User accounts will remain active until a user's employment relationship either changes or terminates, or the dormancy period is exceeded.
- Each department controller seeking delegation will sign and comply with the Delegated Security Administration Agreement for the Financial System. The FAST will provide security administration for non-delegated controllers.
- Each delegated department controller will attend appropriate security training.
- All users of CPPS will attend training before security access is granted.
- Requests received for information contained in the State Financial System shall be processed according to statewide procedures for handling open records requests.
- Only the State Controller can grant exceptions to the five standard security profiles included in Action Code Assignment Configurations in the COFRS Security Manual.
- Only the Statewide Security Administrator can grant multi-department access.
- The State Controller, the authorized delegate, the Statewide Security Administrator, or the authorized delegate may terminate any user's access at any time for any reason if determined to be in the best interests of the State.
- The State Controller may approve exemptions or waivers from this policy.

1.2 Delegation

The State Controller may delegate agency security responsibilities to the department controller, who cannot further delegate security responsibilities. Actual data entry ability on COFRS or CPPS may be assigned to someone who reports to the department controller. CPPS data entry ability may be assigned to an employee in the department's HR Office by the department controller or HR director.

The department controller or HR director, as applicable, retains responsibility for the accuracy of input. If data entry ability is assigned to staff, the department controller or HR director must relinquish their data entry ability. Only one person per agency may have data entry ability at any point in time.

The State Controller has delegated the role of Statewide Security Administrator to one of the members of the FAST.

1.3 Security Profiles

The COFRS Security Manual in the Action Code Assignment Configuration section includes five security group action code assignment configurations for transaction entry, transaction approval, table update, table supervision, and inquiry guidelines.

Payment Voucher Documents - For payment vouchers (PV document), the user profile must follow the recommended profiles for transaction entry and approval in the COFRS Security Manual. This means a user cannot have both enter or correct and approve for PV documents.

A single user with multiple profiles cannot have the ability to enter or correct on one profile and approve on a second profile.

The agency controller cannot approve a change to his/her own security profile. The agency controller must obtain approval from the agency's field accounting specialist to change his/her own profile.

An agency or institution of higher education cannot have a shared generic profile.

The State Controller may grant an exception to the recommended profiles for PV documents only if both of the following conditions exist:

1. Unavoidable need to deviate is necessary (i.e. no staff for segregation of duties).
2. Evidence of alternate control procedures are in place separate from the point of entry.

For systems interfacing into COFRS, a single user cannot have the ability to enter or correct in the feeder system and approve in COFRS.

Other Documents - For journal voucher (JV document), invoice (IN document), Requisition (RQ document), purchase order (PO document) and EPS transactions, the user profile should follow the recommended profiles for transaction entry and approval in the COFRS Security Manual. Delegated state agency security administrators may, however, allow deviation to these profiles if a demonstrated management need exists and evidence of alternate control procedures exist separate from the point of entry. Delegated state agency administrators should document identified management need and the alternative control and maintain this documentation with their security files.

Due to the relative low risk associated with grant master (GM document), project management (PJ document), utility copy (UC document), expense budget (EB document), and revenue budget (RB document) transactions, agency security administrators may exercise individual judgment regarding profile assignments. Varying the use of these transactions in an agency and the

assignment of other related tables or transactions to the same user may increase the risk in any one transaction. Agency security administrators are authorized to make judgment decisions regarding table access for users in the agency.

Colorado Personnel and Payroll System - For CPPS, predetermined roles include Personnel, Benefits, or Payroll. An individual will not be granted access to both Personnel and Payroll functions without a business case justification that includes established internal controls made to the State Controller.

1.4 Special Approval Levels on Documents

- **AP Document** (Appropriation) - requires THIRD level approval by agencies and FIFTH level approval by the OSC only
- **CR Document** (Cash Receipt) - requires THIRD level approval by agencies and requires FIFTH level approval by Treasury only
- **CX Document** (Check Cancellation) - requires FIFTH level approval by the OSC only
- **JA Document** (Journal Adjustment) - requires FIFTH level approval by the OSC or Treasury only
- **MW Document** (Manual Warrants) - requires FIFTH level approval by the OSC or:
  - Central Payroll and Central Accounting (agency ACA) are allowed FIFTH LEVEL approval
  - Dept of Revenue (agencies TAA, TBA, TFA) is also allowed to have two people per agency designation with FIFTH level approval
  - Other agencies are allowed FIFTH LEVEL approval on an as needed basis with the approval of the State Controller
- **PV Document** (Payment Voucher) - employee should be given either Approval or Enter and Correct, but not both
- **TA Document** - requires THIRD level approval by agencies and requires FIFTH level approval by the OSC only
- **WR Document** - requires FIFTH level approval by Treasury

1.5 Statewide Access

Statewide access or multi-department access is granted on a case by case basis and must be approved by the Statewide Security Administrator.

1.6 Security Groups

- APP2 - OSC (The Office of the State Controller only gets Change and Delete access; agencies have Add access)
- BGTC – OSC (Office of the State Controller only)
- CAFT – Division of Purchasing only
- CLI2 – DPA-Human Resources, Attorney General's Office, OSC, State Purchasing only
- DPTS – COFRS Security Administrators only
- DVP2 – State Purchasing only – they can delegate to agency
- EFTC - OSC (Office of the State Controller and inquiry only at the agency level)
- ETAX - OSC (Office of the State Controller only)
- HELP – COFRS Helpdesk and COFRS Administrator, COFRS Documentation person
- PUR1 – State Purchasing only – they can delegate to agency

- PUR2 - State Purchasing only – they can delegate to agency
- OSC1 - OSC (Office of the State Controller only)
- SECA – COFRS Helpdesk only and COFRS Operation Staff
- STD - OSC (Office of the State Controller only)
- SYAD – COFRS Operations only
- USER - OSC (Office of the State Controller only)
- VADM - OSC (Office of the State Controller only)
- VOFF - OSC (Office of the State Controller and other agencies on an as needed basis with the State Controller's approval)

1.7 Procedures and Forms

Before access to the State Financial System can be established, the user must have a state mainframe, or Top Secret, user ID. Please refer to OSC's web site at: http://www.colorado.gov/dpa/dfp/sco for procedures to obtain Top Secret ID.

For user to obtain access:

1. Complete appropriate security request form:
   a. For financial access, complete and sign the Security Request Form for COFRS, Financial Data Warehouse, and DocumentDirect, and obtain the approval of the department controller.
   b. For payroll/personnel access, complete and sign Security Request Form for CPPS and HR Data Warehouse, and obtain the approval of the department controller/HR director.
2. Read and sign the Statement of Compliance for Computer Usage and Data Security form.
3. Submit completed request form and Statement of Compliance to your agency's security administrator.

For state agency security administrator to be delegated:

1. Contact COFRS.Helpdesk@state.co.us to obtain security administration training.
2. Complete and sign the Delegated Security Administration Agreement and obtain the signatures of the Department Executive Director, FAST Specialist, and the Statewide Security Administrator.
3. Submit completed Agreement to the FAST or Statewide Security Administrator.

These forms are located on the OSC's web site at: http://www.colorado.gov/dpa/dfp/sco.

If a COFRS user is locked out or forgets his/her password, then the user should contact his/her agency's Top Secret Administrator who can re-set the user's password. If the agency's Top Secret Administrator is unavailable, then the user should contact either:

- DoIT Service Center at 303-239-4357, Option 4, or
- COFRS Helpdesk at COFRSHelpdesk@state.co.us for Financial Data Warehouse or DocumentDirect. Either DoIT or COFRS Helpdesk will provide the user with a reset password.

1.8 Applicability

This policy applies to all state employees, contract employees and all other individuals granted access to the State Financial System.

1.9 Definitions

State Controller – The State Controller or his/her designee.

Statewide Security Administrator – The state employee on the FAST who is designated by the State Controller to serve this role.

Agency Security Administrator – The person responsible for ensuring access to the State Financial System is adequately controlled and monitored.

User – Any full-time, part-time, temporary, contract person, or independent contractor employed or hired by a state agency that uses the State Financial System.

State Financial System – The Colorado Financial Reporting System (COFRS), DocumentDirect, the Financial Data Warehouse, CPPS, and HR Data Warehouse.

1.10 Authority

- CRS 24-30-201, Division of Accounts and Control – Controller
- CRS 24-72-203, Public Records Open to Inspection
- CRS 2-3-107, State Auditor
- CRS 2-3-203(1), Joint Budget Committee
- State of Colorado Fiscal Rule 1-3, Access to the State Financial System
- State of Colorado Fiscal Rule 1-5, State Financial System Security
- System Security and Use, Standard Operating Procedure #8808 issued by the Department of Personnel and Administration, Division of Information Technology.

CHAPTER 10: SECTION 2

FINANCIAL DATA WAREHOUSE

The OSC/COFRS Financial Data Warehouse is a web-based reporting tool available to state employees. It is based on financial data collected in the State of Colorado's reporting system, COFRS. A complete set of accounting and budget data is available since FY01, and summary information is available for FY97 through FY00. Currently, over 350 reports may be created in real time according to user-specified parameters.

Ledgers (such as the general ledger and budget ledger) are updated nightly from COFRS data. The AFSC, AFSF, AFSI, AGNT, AGPR, APP2, APPI, BBAL, EXPB, GBLI and PRBL tables are also updated nightly. All other COFRS tables are updated each weekend.

To view a printable Financial Data Warehouse training presentation on the internet, please see:
http://www.colorado.gov/dpa/dfp/sco/fdw.htm

2.1 Standard Reports

The reports are grouped by agency, organization, and department reports. Within each group, the following reports may be generated:

Daily - These reports include data for a single date or date range within the current and most recent accounting periods.

YTD/Period-End - These reports may be run for a specific month, through a specific period, or year-to-date for the specified fiscal year using radio buttons on the criteria page. You may now pull for a specific agency, or multiple agencies, by using the SHIFT or CTRL keys.

Budget - These reports show the expense budget status.

Create a Report – The FDW provides a number of Create a Report screens for your use. You may display a summary report of your own design in the Create a Report screen. Reports are available under the Agency, Organization, and Department groupings. Data is taken from a summarized trial balance file. Also available are screens to create grant reports and to create budget reports.

Within the above groupings, reports are available as follows:

Balance Sheet - These reports show balance sheet amounts (account types 01, 02, 03 and 23) by fund. Drill-down reports are available for the detail of the amounts. Other balance sheet reports are available sorted by GBL and reporting category.

Expenditure: These reports show expenditure activity (account types 22 and 24) by fund. Drill-down reports are available for the detail of the amounts. Other expenditure reports are available sorted by program, organization and long bill line item.

Revenue - These reports show revenue activity (account type 31) by fund. Drill-down reports are available for the detail of the amounts. Other revenue reports are available sorted by program, organization and sub-revenue.

Encumbrance - These reports show encumbrance amounts (account type 21) by object group and object code. Drill-down reports are available for the detail of the amounts. Other reports are available for pre-encumbrance activity (account type 20).

2.2 Search Screens and Other Special Reports

Operating Ledger – This search screen allows you to pull transaction detail for encumbrances, expenditures, and revenues. You may pull the data by vendor name (exactly as it is on the vendor table) or by Document ID.

Operating Ledger II – This screen allows you to pull operating transaction detail for specified criteria. Many of the fields have multiselect capabilities, and some fields allow you to enter the codes you wish to see reported.

Balance Ledger – This screen is used to pull detailed transaction information for the assets, liabilities, and fund balance side of a transaction.

Budget Search – This screen allows you to pull budget transactions from the Budget Ledger.

Balance and Operating Search (General Ledger search) – This screen allows you to pull both sides of a transaction.

Forward Reference – Use this screen to see a specific document ID, and the entries that are created and referencing the original document. For example, if you enter a PV document, you will be able to see the AD document and the WR document that is created to pay the vendor. Please be aware that if a payment is cleared in a subsequent fiscal year, you will not be able to see the information. Please contact the Central Accounting Operations Section of the OSC for more information.

Grant Reports - Grant reports are based on the AGNT and GBLI tables, and are available inception-to-date. Drill-down reports are available for the fiscal year you have selected. If you have a grant that crosses fiscal years, the inception-to-date summary report will stay the same, but you would need to run the report for each fiscal year in order to see the detailed transactions.

Other Reports - This page allows you to run customized reports for your agency or department. If you have any report requests, please e-mail COFRS.csg@state.co.us with the criteria you would like to see in a report. You will be contacted when the report is completed with information on how to run the report.

Statewide Reports - Reports are available for all agencies/departments on this page.

Table Listings - Reports on specific COFRS tables may be run for an agency or department.

Diagnostic Reports – The OSC Diagnostic Reports are now available on the FDW. These reports are updated with each nightly COFRS processing cycle. Please see Chapter 3, Section 3.21 and Chapter 5, Section 1 for more information.

2.3 Report Formats

Reports on the Financial Data Warehouse may be viewed in the following formats:

HTML page - A report may be displayed in your web browser as an HTML page. This is the default report format. You will need to use either Microsoft Internet Explorer version 5.0 or later, or Netscape Navigator version 4.7 or later. Cookies must be enabled.

EXCEL 2000 and EXCEL spreadsheet - A report may be exported to a spreadsheet that may be read by Microsoft EXCEL or other spreadsheet software. If you use Microsoft Internet Explorer, the spreadsheet automatically opens in the browser window. If you use Netscape Navigator, you may download the EXCEL spreadsheet and open it in a separate window.

EXCEL 2000 spreadsheet - The EXCEL 2000 spreadsheet format captures the complete report, including titles, headers, footers, subtotals and totals in spreadsheet format.

EXCEL spreadsheet - The EXCEL spreadsheet format includes only the data of the report. The report title, header, footer, subtotals and totals are omitted. This format is useful if you wish to rearrange or delete certain columns in the report. You may also re-sort the report or display it as a graph or a pivot table by using EXCEL charting functions. If you need to document the date and selection criteria used to prepare the report, you must do so in a separate file or text box within the spreadsheet.

PDF file - In some cases, you may prefer the PDF report format to HTML for viewing, distributing, or printing a report. Adobe Acrobat is required to read PDF files. When you select to view a report in PDF format, the Adobe Acrobat reader application should open within your browser, and you may view and print the report within it. You may run the reports in portrait, landscape or legal size, depending on the size of your report.

If you run a report in EXCEL 2000 or PDF report formats and e-mail these reports to others, please be aware that the drill down reports will be accessible to the report recipients.

2.4 Web Site Sponsors

This web site is jointly sponsored and funded by two divisions in the Colorado Department of Personnel & Administration: The OSC and the Technology Management Unit (TMU).

Within TMU, the Application Services group provides database design and administration, user security, web site administration and operations, report development, and Helpline support.

The OSC develops most of the reports and provides training to agencies. There is also a PowerPoint training presentation about the Financial Data Warehouse available on the OSC web site.

To obtain access to the Financial Data Warehouse, please fill out the State of Colorado Financial Data Warehouse Security Access Authorization Form on the OSC web site. Completed forms should be sent to:

Technology Management Unit
ATTN: COFRS Helpline
690 Kipling Street
Lakewood, CO 80215
Phone: (303) 239-4357 Fax: (303) 239-5888
tmu@state.co.us

APPENDIX 1

FISCAL CONTACTS LIST

In an effort to maintain up-to-date contact information for fiscal officers and the heads of departments/institutions, the Fiscal Contact List will no longer be included in the Fiscal Procedures Manual each year.

The OSC maintains and publishes current Fiscal Officer and Department/Institution Head lists on its web site. If any of the information on the site appears to be incorrect, please submit updates using the form available on the web. All updates should be submitted through this form rather than to individual staff members of the OSC.

http://www.colorado.gov/dpa/dfp/sco/contacts/fiscalcontacts.htm

APPENDIX 2

COFRS CENTRALLY DEFINED CHART OF ACCOUNTS

The following are abbreviations for departments that appear in various object of expenditure and revenue source code titles for transfer and interagency transactions. These codes should always indicate the other party involved in the transaction.

- DPA – Department of Personnel & Administration
- DOAG - Department of Agriculture
- DOC - Department of Corrections
- DOE - Department of Education
- GOV - Governor's Office
- CDPHE - Colorado Department of Public Health and Environment
- DOHE - Department of Higher Education
- AHEC - Auraria Higher Education Center
- CDOT - Colorado Department of Transportation
- DHS - Department of Human Services
- JUD - Judicial Department
- DOLE - Department of Labor and Employment
- DOL - Department of Law
- GA - General Assembly
- DOLA - Department of Local Affairs
- DOMA - Department of Military Affairs
- DONR - Department of Natural Resources
- CDPS - Department of Public Safety
- DORA - Department of Regulatory Agencies
- DOR - Department of Revenue
- DHCPF - Department of Health Care Policy and Financing
- DOS - Department of State
- DOT - Department of Treasury

The complete COFRS Chart of Accounts is updated on the OSC's web site and on the Financial Data Warehouse, and is therefore available in electronically searchable format.

Questions about the changes to the chart of accounts or requests for changes to these account code tables should be addressed to Melissa Moynham (303-866-3850 or melissa.moynham@state.co.us), in R&A. The following section lists the additions and/or changes made to the chart of accounts since the previous year's Fiscal Procedures Manual. Highlighted items in the table(s) represent the coding additions or changes; if the item was added to an existing superior classification, the superior classification has been included but not highlighted.

2.1 New Chart of Accounts – Items to Consider

2.1.1 GCF/TABOR Indicators

Beginning with the FY08-09 Chart of Accounts, the Revenue Source Code (RSRC) section of this manual (see Section 2.2.6 of this chapter) now includes TABOR indicators.

As a result of the Long Bill recast, the TABOR concept of exempt and nonexempt revenue no longer has any bearing on the booking of the budget. For budget purposes, agencies should select revenue source codes consistent with the type of revenue earned and that have a GCF indicator that is consistent with the Long Bill column in which the revenue was appropriated. In other words, the GCF indicator on the RSRC selected must match the type of appropriation (e.g., general, general exempt, cash, reappropriation, or federal).

However, a RSRC with a suitable GCF indicator for budgetary purposes must also reflect the proper classification for TABOR purposes. Therefore, we have included both the GCF and the TABOR indicator for each RSRC to ensure proper revenue classification. *Please note that TABOR qualified enterprises are exempted from the count of TABOR revenue based on their fund/agency coding combination, notwithstanding the TABOR indicator associated with a particular RSRC.*

The following are basic definitions of the TABOR indicators. Please note that TABOR indicators for all RSRCs are determined on a code-by-code basis. Therefore some RSRCs, and their related TABOR indicator, may not fit exactly within the confines of these definitions.

- COMM HOG PERMIT

  Revenues in this TABOR category are the result of a voter approved revenue changes at the revenue source code level rather than the fund/agency coding level.

- DAMAGE AWARDS, GIFTS, PROPERTY SALES, FEDERAL FUNDS

  Revenues in these TABOR categories are all specific exemptions listed in the constitution.

- EXEMPT INTEREST

  Revenues in this TABOR category are investment earnings on funds that were originally counted as exempt from TABOR. Also included under this category are investment earnings that have been defined as exempt from TABOR by a statute or constitutional provision.

- NONEXEMPT

  Revenues in this TABOR category are counted for TABOR purposes unless the revenue is exempted by virtue of the fund/agency coding combination.

- OTHER FINANCING

  Revenues in this TABOR category represent GAAP accounting only entries that are not considered TABOR revenues.

- TRANSFERS

  Revenues in this TABOR category include items conventionally perceived as transfers such as intra and interfund GAAP transfers. Also included in this category are sales, subrecipient grant receipts, and other items that are movements of moneys within the TABOR district.

If you cannot identify a revenue source code that meets all three requirements discussed above, please contact your field accounting specialist or Melissa Moynham (melissa.moynham@state.co.us or 303-866-3850).

2.1.2 Additions/Changes

For the FY08-09 Chart of Accounts, please note that the majority of the revenue source code changes in following tables are the result of the Long Bill recast (see Chapter 2, Section 2.12).

FUNDS OR FCATS ADDED OR CHANGED			
FUND	FUND NAME	FCAT	FCAT NAME
13D	CONVEYANCE SAFETY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
15Q	OIL SHALE SPECIAL FUND	R8	RESOURCE EXTRACTION
21Q	HEALTH INFORMATION TECHNOLOGY	RA	ENVIRONMNT & HEALTH PROTECTION
21R	LIFESAVER PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
21S	ASSTD LIVING RESID IMPROVEMENT	RA	ENVIRONMNT & HEALTH PROTECTION
21T	SELF-SUFFICIENCY STANDARD FUND	RZ	OTHER SPECIAL REVENUE FUNDS
305	HIGHER ED NONTABOR ENTERPRISE	E1	HIGHER EDUCATION FUNDS
320	HIGHER ED TABOR ENTERPRISE	E1	HIGHER EDUCATION FUNDS
529	HLTHCARE PROVIDER LOAN REPAYMT	E3	COLLEGEINVEST
806	MULTISTATE LOTTERY WINNER TRST	Z4	MULTISTATE LOTTERY WINNERS
952	PUBLIC SAFETY IMPROVEMENTS TAX	A1	REVENUE AGENCY FUNDS

AGENCIES ADDED OR CHANGED			
AGCY NAME	AGCT	AGCL	AGCY
DIVISION OF REGISTRATIONS	S	SK	
LANDSCAPE ARCHITECTS BOARD	S	SK	SKA

BALANCE SHEET ACCOUNTS ADDED OR CHANGED				
ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
INFRASTRUCTURE	39			
INFRASTRUCTURE	39	58		
INFRASTRUCTURE	39	58	595	
OTHER INFRASTRUCTURE NONDEPREC	39	58	595	1897
OTHER LONG-TERM LIABILITIES	70			
OTHER LONG-TERM LIABILITIES	70	88		
OTHER LONG-TERM LIABILITIES	70	88	890	
LT PAYABLE TO COMPONENT UNITS	70	88	890	2980

OBJECT CODES ADDED OR CHANGED						
ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OTHER PURCHASED SERVICES	20	25				
OTHER PURCHASED SERVICES	20	25	26			
IT SECURITY-PURCH SERV	20	25	26	265		
CISO BILLINGS-PURCH SERV	20	25	26	265	2650	

REVENUE SOURCE CODES ADDED OR CHANGED							
ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
INCOME TAXES	10	12					
INDIVIDUAL INCOME TAX, NET	10	12	16				
IND INC TAX, CHECKOFFS	10	12	16	250			
BREAST REPRODCTVE CANCER CKOFF	10	12	16	250	2522	W	NONEXEMPT
CHARGES FOR SALES AND SERVICES	30						
SERVICE CHARGES	30	30					
GENERAL GOVERNMENT SVC FEES	30	30	30				
NON-PROGRAM SERVICE FEES	30	30	30	440			
SVC CHARGES FM OTHERS NONEXMPT	30	30	30	440	440A	W	NONEXEMPT
SVC CHARGES FM STATE COMP AUTH	30	30	30	440	442A	W	NONEXEMPT
SVC CHARGES - EXEMPT	30	30	30	440	445A	C	TRANSFERS
BUSINESS, COMMUNITY SVC FEES	30	30	30	442			
SVC CHARGES FROM LOTTERY FUND	30	30	30	442	445B	W	NONEXEMPT
EDUCATION PROGRAM SVC FEES	30	30	30	443			
SVC CHARGES FROM STUDENT LOAN	30	30	30	443	442B	W	NONEXEMPT
SVC CHARGES FROM CU/HSC	30	30	30	443	442C	W	NONEXEMPT
SVC CHARGES FROM METRO ST COLL	30	30	30	443	442D	W	NONEXEMPT
SVC CHARGES FROM CCCS	30	30	30	443	443A	W	NONEXEMPT
SVC CHARGES FROM ARAPAHOE CC	30	30	30	443	443B	W	NONEXEMPT
SVC CHARGES FROM CC OF DENVER	30	30	30	443	443C	W	NONEXEMPT
SVC CHARGES FROM RED ROCKS CC	30	30	30	443	443D	W	NONEXEMPT
SVC CHARGES FROM AURORA CC	30	30	30	443	443E	W	NONEXEMPT
SVC CHARGES FROM PIKES PEAK CC	30	30	30	443	443F	W	NONEXEMPT
SVC CHARGES FROM LAMAR CC	30	30	30	443	443G	W	NONEXEMPT
SVC CHARGES FROM OTERO CC	30	30	30	443	443H	W	NONEXEMPT
SVC CHARGES FROM PUEBLO CC	30	30	30	443	443J	W	NONEXEMPT
SVC CHARGES FROM TRINIDAD CC	30	30	30	443	443K	W	NONEXEMPT
SVC CHARGES FROM ADAMS STATE	30	30	30	443	4459	W	TRANSFERS
SVC CHARGES FROM DOHE NONEXMPT	30	30	30	443	445C	W	NONEXEMPT
SVC CHARGES FROM WESTERN STATE	30	30	30	443	4460	W	TRANSFERS
SVC CHARGES FROM MESA STATE	30	30	30	443	4461	W	TRANSFERS
HEALTH AND REHAH SERVICE FEES	30	30	30	444			
SVC CHARGES FROM NURSING HOMES	30	30	30	444	440M	W	NONEXEMPT
JUSTICE PROGRAM SERVICE FEES	30	30	30	445			
SVC CHARGES FROM DOC	30	30	30	445	440B	C	TRANSFERS
SVC CHARGES FM CORR INDUSTRIES	30	30	30	445	445D	W	NONEXEMPT
NATURAL RESOURCES SERVICE FEES	30	30	30	446			
SVC CHARGES FROM DONR	30	30	30	446	441B	C	TRANSFERS
SVC CHARGES FROM DIV WILDLIFE	30	30	30	446	441C	W	NONEXEMPT
SOCIAL ASSISTANCE SERVICE FEES	30	30	30	447			
SVC CHARGES FROM DHS - IHA	30	30	30	447	440D	C	TRANSFERS
TRANSPORTATION SERVICE FEES	30	30	30	448			
SVC CHARGES FROM CDOT	30	30	30	448	440C	C	TRANSFERS
EDUCATION SERVICE FEES	30	30	34				
HE INTRNL SRVC CENTER ACTIVITY	30	30	34	506			
HE INTRNL SRVC CENTER ACTIV EX	30	30	34	506	5060	W	TRANSFERS
HE INTRNL SRVC CENTER ACTIV NE	30	30	34	506	5061	C	NONEXEMPT
EMPLOYEE BENEFIT FEES	30	30	35				
EMPLOYEE BENEFIT FEES	30	30	35	510			
EMPLOYEE DEFERL FEES-EXEMPT	30	30	35	510	5104	C	PROPERTY SALES
OTHER CHARGES FOR SERVICES	30	30	36				
OTHER CHARGES FOR SERVICES	30	30	36	520			
OTHER CHARGES (ENTERPRISE)	30	30	36	520	5206	C	NONEXEMPT

REVENUE SOURCE CODES ADDED OR CHANGED							
ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
SALES OF PRODUCTS	30	31					
SALES OF PRODUCTS	30	31	37				
SALES OF PRODUCTS	30	31	37	530			
MISCELLANEOUS SALES	30	31	37	530	530A	W	NONEXEMPT
MISC SALES (ENTERPRISE)	30	31	37	530	5314	C	NONEXEMPT
INTER/INTRA AGENCY SALES	30	31	37	530	5315	C	TRANSFERS
HE AUXILIARY SALES & SERVICES	30	32					
HE AUXILIARY SALES & SERVICES	30	32	38				
HE AUXILIARY SALES & SERVICES	30	32	38	540			
INTRAHE NE CHRGS TO EX ENTERPR	30	32	38	540	5404	C	NONEXEMPT
INTRAHE EX CHRGS TO OTHR INSTI	30	32	38	540	5405	C	TRANSFERS
DAMAGE AWARDS	45						
DAMAGE AWARDS	45	45					
DAMAGE AWARDS	45	45	51				
DAMAGE AWARDS	45	45	51	585			
COURT ORDERED AWARDS	45	45	51	585	5851	C	DAMAGE AWARDS
INTEREST AND RENTS	50						
INCOME FROM USE OF MONEY	50	50					
INTEREST INCOME	50	50	43				
INTEREST INCOME	50	50	43	590			
INTEREST INCOME	50	50	43	590	5906	W	NONEXEMPT
FEDERAL EQUITY INTEREST	50	50	43	590	5907	F	EXEMPT INTEREST
INTEREST INCOME - EXEMPT	50	50	43	590	5908	C	EXEMPT INTEREST
INCOME FROM PROPERTY	50	51					
ROYALTIES	50	51	45				
ROYALTIES	50	51	45	610			
ROYALTIES	50	51	45	610	6101	C	PROPERTY SALES
GAIN/LOSS-DISPOSAL OF PROPERTY	50	51	47				
GAIN/LOSS-DISPOSAL OF PROPERTY	50	51	47	650			
G/L ON DISPOSAL-EQUIPMENT	50	51	47	650	6505	C	TRANSFERS
DONATIONS AND CONTRIBUTIONS	60						
DONATIONS FROM PRIVATE SOURCES	60	60					
DONATIONS, PRIVATE SOURCES	60	60	48				
DONATIONS, PRIVATE SOURCES	60	60	48	660			
DONATIONS-PRIVATE-GENERAL	60	60	48	660	6605	C	GIFTS
GRANTS & CONTRACTS	80						
STATE GRANTS & CONTRACTS	80	81					
STATE GOVT GRANTS/CONTRACTS	80	81	57				
STATE GRANTS/CONT - OPERATING	80	81	57	760			
STATE GOVT GRANT/CONT-DOAG	80	81	57	760	760A	C	TRANSFERS
STATE GOVT GRANT/CONT-GOV	80	81	57	760	760B	C	TRANSFERS
STATE GOVT GRANT/CONT-CDPHE	80	81	57	760	760C	C	TRANSFERS
STATE GOVT GRANT/CONT-CDOT	80	81	57	760	760D	C	TRANSFERS
STATE GOVT GRANT/CONT-DHS	80	81	57	760	760E	C	TRANSFERS
STATE GOVT GRANT/CONT-DOL	80	81	57	760	761A	C	TRANSFERS
STATE GOVT GRANT/CONT-DOLA	80	81	57	760	761B	C	TRANSFERS
STATE GOVT GRANT/CONT-DONR	80	81	57	760	761C	C	TRANSFERS
STATE GOVT GRANT/CONT-DOPS	80	81	57	760	761D	C	TRANSFERS
STATE GOVT GRANT/CONT-DOR	80	81	57	760	7625	C	TRANSFERS
STATE GOVT GRANT/CONT-DHCPF	80	81	57	760	7626	C	TRANSFERS

REVENUE SOURCE CODES ADDED OR CHANGED							
ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
MISCELLANEOUS REVENUES	89						
MISCELLANEOUS REVENUES	89	89					
MISCELLANEOUS REVENUES	89	89	64				
MISCELLANEOUS REVENUES	89	89	64	830			
MISC REVENUES NONEXEMPT	89	89	64	830	8308	W	NONEXEMPT
MISC REVENUES EXEMPT	89	89	64	830	8309	C	PROPERTY SALES
ACCOUNT PAYABLE REVERSIONS	89	89	64	830	830A	C	PROPERTY SALES
REIMBURSEMENT PRIOR YR EXP	89	89	64	830	830B	C	PROPERTY SALES
FUND ADDITIONS	95						
FUND ADDITIONS	95	95					
FUND ADDITIONS	95	95	70				
FUND ADDITIONS	95	95	70	950			
STATE CAPITAL CONTRIBUTIONS	95	95	70	950	8801	C	TRANSFERS
'L' HEADNOTE	95	95	70	950	9526	C	PROPERTY SALES

2.2 FY08-09 Chart of Accounts

The following seven tables represent the COFRS chart of accounts as of April 1, 2008. The fund table is presented twice using different sort orders; the first sort is based on the fund number while the second sort is based on fund group, type, and category. In all seven tables, items that have changed since the previous year's Fiscal Procedures Manual are bolded and highlighted. Because of the large number of new transfer codes that are established annually, additions to the alpha transfer codes are not bolded or highlighted except in those limited instances where an alpha code has been used to track the balancing of a clearing type account.

2.2.1 Funds by Fund Number

FUND	FUND NAME	FCAT	FCAT NAME
100	GENERAL FUND - UNRESTRICTED	G1	GENERAL FUND - UNRESTRICTED
101	OFFENDER SERVICES	RZ	OTHER SPECIAL REVENUE FUNDS
102	SEED CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
103	AGRICULTURAL PRODUCTS INSPECTN	RZ	OTHER SPECIAL REVENUE FUNDS
104	VET, VACCINE & SVC FUND	RZ	OTHER SPECIAL REVENUE FUNDS
105	PESTICIDE APPLICATOR FUND	RZ	OTHER SPECIAL REVENUE FUNDS
106	DISEASED LIVESTOCK FUND	RZ	OTHER SPECIAL REVENUE FUNDS
107	SEAL OF QUALITY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
108	BRAND INSPECTION FUND	EZ	OTHER ENTERPRISE FUNDS
109	ALTERNATIVE LIVESTOCK FARM	RZ	OTHER SPECIAL REVENUE FUNDS
110	PREDATOR CONTROL FUND	RZ	OTHER SPECIAL REVENUE FUNDS
111	CERVIDAE DISEASE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
112	CENTRAL FILING FUND	RZ	OTHER SPECIAL REVENUE FUNDS
113	STATE PUBLIC SCHOOL FUND	R1	STATE PUBLIC SCHOOL FUND
114	STREPTOCOCCUS TEST	RA	ENVIRONMNT & HEALTH PROTECTION
115	DONATIONS	RZ	OTHER SPECIAL REVENUE FUNDS
116	HAZARDOUS SUBSTANCES RESPONSE	RA	ENVIRONMNT & HEALTH PROTECTION
117	SOLID WASTE MGMNT RESERVE	RA	ENVIRONMNT & HEALTH PROTECTION
118	ALCOHOL/DRUG DRIVING SAFETY	RZ	OTHER SPECIAL REVENUE FUNDS
119	STATIONARY SOURCES	RA	ENVIRONMNT & HEALTH PROTECTION
11A	SEX OFFENDER IDENTIFICATION	RZ	OTHER SPECIAL REVENUE FUNDS
11B	DRUG ABUSE RESISTANCE EDUC	RZ	OTHER SPECIAL REVENUE FUNDS
11C	COUNTY CLERK'S TECHNOLOGY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
11E	MOFFAT TUNNEL CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
11F	BALLOT INFO PUB & DIST FUND	RZ	OTHER SPECIAL REVENUE FUNDS
11G	CHILDREN'S BASIC HEALTH PLAN	RA	ENVIRONMNT & HEALTH PROTECTION
11H	ANIMAL CRUELTY PREVENTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
11J	WESTERN SLOPE MIL VET'S CEM	RZ	OTHER SPECIAL REVENUE FUNDS
11L	LIABILITY FUND	G1	GENERAL FUND - UNRESTRICTED
11M	NATIONAL ACADEMIC CONTEST FUND	RZ	OTHER SPECIAL REVENUE FUNDS
11N	TAX DELINQUENCY NOTIFICATION	RZ	OTHER SPECIAL REVENUE FUNDS
11P	PROPERTY FUND	G1	GENERAL FUND - UNRESTRICTED
11Q	CHILD DENTAL PLAN FUND	RZ	OTHER SPECIAL REVENUE FUNDS
11R	STATE RAIL BANK FUND	RZ	OTHER SPECIAL REVENUE FUNDS
11S	LEAD HAZARD REDUCTION	RA	ENVIRONMNT & HEALTH PROTECTION
11T	COLORADO BUSINESS INCENTIVE	RZ	OTHER SPECIAL REVENUE FUNDS
11V	VENDOR OFFSET IMPLEMENTATION	RZ	OTHER SPECIAL REVENUE FUNDS
11W	WORKER'S COMPENSATION FUND	G1	GENERAL FUND - UNRESTRICTED
11X	TOBACCO USE PREVENTION	R6	TOBACCO IMPACT MITIGATION
11Y	PERSISTENT DRUNK DRIVER	RZ	OTHER SPECIAL REVENUE FUNDS
11Z	TREASURY STATUTORY CLEARING	RZ	OTHER SPECIAL REVENUE FUNDS
120	WATER QUALITY	RA	ENVIRONMNT & HEALTH PROTECTION
121	NEWBORN GENETICS	RA	ENVIRONMNT & HEALTH PROTECTION
122	LAW ENFORCEMENT-DUI	RA	ENVIRONMNT & HEALTH PROTECTION
123	RADIATION CONTROL	RA	ENVIRONMNT & HEALTH PROTECTION
124	VITAL RECORDS	RA	ENVIRONMNT & HEALTH PROTECTION
125	ALC & DRUG AB COUNSELOR TRNG	RZ	OTHER SPECIAL REVENUE FUNDS

FUND	FUND NAME	FCAT	FCAT NAME
126	HAZ WASTE FEES	RA	ENVIRONMNT & HEALTH PROTECTION
127	NAT. RESOURCES DAMAGE RECOVERY	RA	ENVIRONMNT & HEALTH PROTECTION
128	SLUDGE MGMT	RA	ENVIRONMNT & HEALTH PROTECTION
129	BREAST CANCER SCREEN	RZ	OTHER SPECIAL REVENUE FUNDS
12A	TRAUMA SYSTEM CASH FUND	RA	ENVIRONMNT & HEALTH PROTECTION
12B	FIRE SVC EDUCATION & TRNG	RZ	OTHER SPECIAL REVENUE FUNDS
12C	FIRE SUPPRESSION CASH	RZ	OTHER SPECIAL REVENUE FUNDS
12D	CBI CONTRABAND	RZ	OTHER SPECIAL REVENUE FUNDS
12E	FIREWORKS LICENSING CASH	RZ	OTHER SPECIAL REVENUE FUNDS
12F	HAZMAT RESPONDER VOL CERT	RZ	OTHER SPECIAL REVENUE FUNDS
12G	SPECIES CONSERVATION-O&M ACCT	RZ	OTHER SPECIAL REVENUE FUNDS
12H	SPECIES CONSERVATION-CAP ACCT	RZ	OTHER SPECIAL REVENUE FUNDS
12J	LONG-TERM CARE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
12K	DECOMMISSIONING FUND	RA	ENVIRONMNT & HEALTH PROTECTION
12L	READING SVCS FOR THE BLIND	RZ	OTHER SPECIAL REVENUE FUNDS
12M	RETAIL ELECTRICITY POLICY DEV	RZ	OTHER SPECIAL REVENUE FUNDS
12N	PUBLIC SAFETY COMMUNICATIONS	C1	REGULAR CAPITAL CONSTRUCTION
12P	ALTERNATIVE FUELS REBATE	RZ	OTHER SPECIAL REVENUE FUNDS
12Q	EPA - SETTLEMENT PROJECTS	RZ	OTHER SPECIAL REVENUE FUNDS
12R	YOUTH MENTORING SERVICES	RA	ENVIRONMNT & HEALTH PROTECTION
12T	CHILD CARE LICENSING CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
12U	CHILD CARE CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
12V	BUILDING REGULATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
12W	NONPROFIT HEALTH CARE REVIEW	RZ	OTHER SPECIAL REVENUE FUNDS
12X	HAZ SUBSTANCE PLAN & RESPONSE	RZ	OTHER SPECIAL REVENUE FUNDS
12Y	VIOLENT OFFENDER ID FUND	RZ	OTHER SPECIAL REVENUE FUNDS
12Z	FAMILY VIOLENCE JUSTICE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
130	PETROLEUM STORAGE TANK FUND	EB	PETROLEUM STORAGE TANK
131	SHEEO MINORITY GRANT	RZ	OTHER SPECIAL REVENUE FUNDS
132	UNEXPENDED CASH ROLLFORWARD	RZ	OTHER SPECIAL REVENUE FUNDS
133	RESERVED SURPLUS-OPERATING	RZ	OTHER SPECIAL REVENUE FUNDS
134	OPERATING VOUCHERS	RZ	OTHER SPECIAL REVENUE FUNDS
135	OPERATING- HUD SEC 8 MOD REHAB	RZ	OTHER SPECIAL REVENUE FUNDS
136	DISPLACED HOMEMAKERS	R4	LABOR
137	BOILER INSPECTION	RA	ENVIRONMNT & HEALTH PROTECTION
138	P.E.S.S.S.	R4	LABOR
139	UTILITZATION REVIEW	R4	LABOR
13A	NONPUBLIC SCHOOL FINGERPRINT	RZ	OTHER SPECIAL REVENUE FUNDS
13B	FOREIGN CAPITAL DEPOSITORY	RZ	OTHER SPECIAL REVENUE FUNDS
13C	JUDICIAL PERFORMANCE CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
13D	CONVEYANCE SAFETY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
13E	BINGO-RAFFLE CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
13F	CENTRAL INFORMATION SYSTEM	RZ	OTHER SPECIAL REVENUE FUNDS
13G	CRUDE OIL REFUND	RZ	OTHER SPECIAL REVENUE FUNDS
13H	ATTORNEY'S FEES AND COSTS	RZ	OTHER SPECIAL REVENUE FUNDS
13J	READ-TO-ACHIEVE CASH FUND	R6	TOBACCO IMPACT MITIGATION
13K	STUDENT DROPOUT PREVENTION	RA	ENVIRONMNT & HEALTH PROTECTION
13L	FIXED & ROTARY-WING AMBULANCES	RZ	OTHER SPECIAL REVENUE FUNDS
13M	NURSE HOME VISITOR PROGRAM	R6	TOBACCO IMPACT MITIGATION
13N	TRAVEL AND TOURISM PROMOTION	RZ	OTHER SPECIAL REVENUE FUNDS
13P	TRAVEL AND TOURISM ADDITIONAL	RZ	OTHER SPECIAL REVENUE FUNDS
13R	SUICIDE PREVENTION COORDINATN	RZ	OTHER SPECIAL REVENUE FUNDS
13S	SECTION 8 PRE FED FISCAL YR 04	RZ	OTHER SPECIAL REVENUE FUNDS
13T	BOXING CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
13V	TOBACCO PROGRAM FUND	R6	TOBACCO IMPACT MITIGATION
13W	SCHOOL CONSTR. AND RENOVATION	RZ	OTHER SPECIAL REVENUE FUNDS
13X	TEACHER DEVELOPMENT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
13Y	LEARNING IMPROVEMENT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
140	WORKMENS COMP SELF-INSURANCE	R4	LABOR

FUND	FUND NAME	FCAT	FCAT NAME
141	PUBLIC SAFETY INSPECTION	RZ	OTHER SPECIAL REVENUE FUNDS
142	WORKMENS' COMPENSATION CASH	R4	LABOR
143	WORKMENS' COMP COST CONTAINMNT	R4	LABOR
144	LP GAS INSPECTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
145	ANTITRUST CUSTODIAL FUNDS	RZ	OTHER SPECIAL REVENUE FUNDS
146	CP-CUSTODIAL FUNDS	RZ	OTHER SPECIAL REVENUE FUNDS
147	SP-CUSTODIAL FUNDS	RZ	OTHER SPECIAL REVENUE FUNDS
148	NAT RES CUSTODIAL FUNDS	RZ	OTHER SPECIAL REVENUE FUNDS
149	MEDICAID FRAUD CUSTODIAL FUNDS	RZ	OTHER SPECIAL REVENUE FUNDS
14A	GRANTS TO PUBLIC LIBRARIES	RZ	OTHER SPECIAL REVENUE FUNDS
14B	PRIMARY AND PREVENTIVE CARE	R6	TOBACCO IMPACT MITIGATION
14C	COLO HERITAGE COMMUNITIES FUND	RZ	OTHER SPECIAL REVENUE FUNDS
14E	DEAF AND HARD OF HEARING FUND	RZ	OTHER SPECIAL REVENUE FUNDS
14F	OLDER COLORADANS CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
14G	STATE VETERANS TRUST FUND	R6	TOBACCO IMPACT MITIGATION
14H	GUARDIAN AD LITEM FUND	RZ	OTHER SPECIAL REVENUE FUNDS
14J	CRT-APPOINTED SPECIAL ADVOCATE	RZ	OTHER SPECIAL REVENUE FUNDS
14K	STATE CRT AWARDED FORFEITURES	RZ	OTHER SPECIAL REVENUE FUNDS
14L	US DOT SHARED FORFEITURES	RZ	OTHER SPECIAL REVENUE FUNDS
14P	POST CUSTODIAL FUNDS	RZ	OTHER SPECIAL REVENUE FUNDS
14R	ADVANCE TECHNOLOGY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
14T	SCHOOL AWARDS PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
14V	MEDICAL MARIJUANA CASH FUND	RA	ENVIRONMNT & HEALTH PROTECTION
14W	CF&I SETTLEMENT FUND	RA	ENVIRONMNT & HEALTH PROTECTION
14X	HAZARDOUS SUBSTANCE SETTLEMENT	RA	ENVIRONMNT & HEALTH PROTECTION
14Y	GEAR UP SCHOLARSHIP TRUST FUND	RZ	OTHER SPECIAL REVENUE FUNDS
150	COLLECTION AGENCY BOARD	RZ	OTHER SPECIAL REVENUE FUNDS
151	UNIFORM CONSUMER CREDIT CODE	RZ	OTHER SPECIAL REVENUE FUNDS
152	SEVERANCE TAX	R8	RESOURCE EXTRACTION
153	MINERAL LEASING	R8	RESOURCE EXTRACTION
154	WEED FREE CROP CERTIFICATION	RZ	OTHER SPECIAL REVENUE FUNDS
155	TOURISM RESERVE	RZ	OTHER SPECIAL REVENUE FUNDS
156	ECONOMIC DEVELOPMENT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
157	CUM SURPLUS-HUD SEC 8 VOUCHER	RZ	OTHER SPECIAL REVENUE FUNDS
159	REAL ESTATE PROCEEDS	RZ	OTHER SPECIAL REVENUE FUNDS
15A	CATHODE RAY TUBE RECYCLING	RA	ENVIRONMNT & HEALTH PROTECTION
15B	MEDICAID BUY-IN CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
15C	AGRICULTURE VALUE-ADDED FUND	RZ	OTHER SPECIAL REVENUE FUNDS
15D	BREAST & CERVICAL CANCER PRVNT	RA	ENVIRONMNT & HEALTH PROTECTION
15E	FOSTER CARE ALTERNATIVES CASH	RZ	OTHER SPECIAL REVENUE FUNDS
15F	FAMILY STABILIZATION SERVICES	RZ	OTHER SPECIAL REVENUE FUNDS
15G	COLORADO COMBINED CAMPAIGN ADM	ZZ	OTHER PRIVATE PURPOSE TRUST
15H	FAMILY-FRIENDLY COURT PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
15J	NATIVE AMERICAN SUBSTANCE ABUS	R6	TOBACCO IMPACT MITIGATION
15K	SUPPLEMENTAL OAP HEALTH & MED	RA	ENVIRONMNT & HEALTH PROTECTION
15L	STROKE PREVENTION & TREATMENT	RA	ENVIRONMNT & HEALTH PROTECTION
15M	CONTROLLED SUBSTANCE PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
15N	CLERK & RECORDER TECHNOLOGY	RZ	OTHER SPECIAL REVENUE FUNDS
15P	FAMILY LITERACY EDUCATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
15Q	OIL SHALE SPECIAL FUND	R8	RESOURCE EXTRACTION
15R	NATIONAL CREDENTIAL FUND	RZ	OTHER SPECIAL REVENUE FUNDS
15T	FACILITY SUMMER SCHOOL GRANTS	RZ	OTHER SPECIAL REVENUE FUNDS
15V	COURT-APPT SPECIAL ADVOCATE	RZ	OTHER SPECIAL REVENUE FUNDS
15X	FUEL PIRACY COMPUTER REPROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
15Y	COLORADO WATERSHED PROTECTION	RZ	OTHER SPECIAL REVENUE FUNDS
160	AVIATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
161	LAND & WATER MGMT-NONEXPENDABL	R9	RESOURCE MANAGEMENT
162	TRUST ADMINISTRATION FUND	R8	RESOURCE EXTRACTION
163	WATER DATA BANK	R9	RESOURCE MANAGEMENT

FUND	FUND NAME	FCAT	FCAT NAME
164	PUBLICATION REVOLVING	R9	RESOURCE MANAGEMENT
165	GROUND WATER PUBLICATION	R9	RESOURCE MANAGEMENT
166	SATELLITE MONITORING	R9	RESOURCE MANAGEMENT
167	GROUND WATER MANAGEMENT	R9	RESOURCE MANAGEMENT
168	OFFICE OF MINES OPERATIONS	R8	RESOURCE EXTRACTION
169	PUBL REVOLVING FUND	RZ	OTHER SPECIAL REVENUE FUNDS
16A	CHARTER SCHOOL ADMINISTRATIVE	RZ	OTHER SPECIAL REVENUE FUNDS
16B	UCCC CUSTODIAL FUNDS	RZ	OTHER SPECIAL REVENUE FUNDS
16C	SEX OFFENDER REGISTRY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
16D	JUDICIAL STABILIZATION CASH	RZ	OTHER SPECIAL REVENUE FUNDS
16E	PRIVATE ACTIV BOND ALLOCATION	RZ	OTHER SPECIAL REVENUE FUNDS
16F	PROPERTY TAX EXEMPTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
16G	WATER ADMINISTRATION CASH FUND	R9	RESOURCE MANAGEMENT
16H	PARKS STORES REVOLVING FUND	R9	RESOURCE MANAGEMENT
16J	ELECTRONIC BENEFITS TRANSF SER	RZ	OTHER SPECIAL REVENUE FUNDS
16K	DRINKING WATER CASH FUND	RA	ENVIRONMNT & HEALTH PROTECTION
16L	WHOLS FOOD MANF & STRGE PROTEC	RA	ENVIRONMNT & HEALTH PROTECTION
16M	CHILD HOME & COMM BASED SERV	RZ	OTHER SPECIAL REVENUE FUNDS
16N	NURSING FACILITY CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
16P	COORDINATION COUNCIL CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
16Q	MULTI-EMPLOYER WELFARE ARGMNT	RZ	OTHER SPECIAL REVENUE FUNDS
16R	INSPECT & CONSUMER SERVIC CASH	RZ	OTHER SPECIAL REVENUE FUNDS
16S	WELL INSPECTION CASH FUND	R9	RESOURCE MANAGEMENT
16T	FED TAX RELIEF ACT - 2003	RZ	OTHER SPECIAL REVENUE FUNDS
16U	MANDATED HEALTH INSUR BENEFITS	RZ	OTHER SPECIAL REVENUE FUNDS
16V	RACING CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
16W	SCHOOL DIST TRAN REPAY ODD YR	G1	GENERAL FUND - UNRESTRICTED
16X	TRAUMATIC BRAIN INJURY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
16Y	SERVICE FEE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
170	OIL & GAS CONSERVATION FUND	R9	RESOURCE MANAGEMENT
171	GEOLOGICAL SURVEY CASH FUND	R9	RESOURCE MANAGEMENT
172	PARKS CASH FUND	R9	RESOURCE MANAGEMENT
173	SNOWMOBILE RECREATION FUND	R9	RESOURCE MANAGEMENT
174	LOTTERY-GREAT OUTDOORS COLO	RZ	OTHER SPECIAL REVENUE FUNDS
175	RIVER OUTFITTERS	R9	RESOURCE MANAGEMENT
176	EXCESS RENTAL REVENUES	RZ	OTHER SPECIAL REVENUE FUNDS
177	SBDCC	RZ	OTHER SPECIAL REVENUE FUNDS
178	FEDERAL CONTRACTS	RZ	OTHER SPECIAL REVENUE FUNDS
179	VICKERS OIL OVERCHARGE FUNDS	RZ	OTHER SPECIAL REVENUE FUNDS
17A	PROCESS & END USERS WASTE TIRE	RZ	OTHER SPECIAL REVENUE FUNDS
17B	CORONER TRAINING FUND	RZ	OTHER SPECIAL REVENUE FUNDS
17C	FAMILY RESOURCE CENTERS FUND	RA	ENVIRONMNT & HEALTH PROTECTION
17D	JUVENILE DIVERSION CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
17E	DRUG OFFENDER TREATMENT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
17F	CHARTER SCHOOL FINANCING ADMIN	RZ	OTHER SPECIAL REVENUE FUNDS
17G	AUTO THEFT PREVENTION CASH FND	RZ	OTHER SPECIAL REVENUE FUNDS
17H	CONTINGENCY RESERVE FUND	R1	STATE PUBLIC SCHOOL FUND
17J	WATER ADJUDICATION CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
17K	RECORDS AND REPORTS FUND	RZ	OTHER SPECIAL REVENUE FUNDS
17L	LEGISLATIVE EXPENSES FUND	RZ	OTHER SPECIAL REVENUE FUNDS
17M	CLOSING ACHIEVEMENT GAP FUND	RZ	OTHER SPECIAL REVENUE FUNDS
17N	COUNTERDRUG ACTIVITIES CASH	RZ	OTHER SPECIAL REVENUE FUNDS
17P	SCHOOL DIST TRAN REPAY EVEN YR	G1	GENERAL FUND - UNRESTRICTED
17Q	DANGEROUS DOG FUND	RZ	OTHER SPECIAL REVENUE FUNDS
17R	PEDIATRIC HOSPICE CARE	RA	ENVIRONMNT & HEALTH PROTECTION
17S	MILITARY AND VETERANS AFFAIRS	RZ	OTHER SPECIAL REVENUE FUNDS
17T	DISTANCE LEARNING CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
17U	VOLUNTEER FIRE DEPT APPL	RZ	OTHER SPECIAL REVENUE FUNDS
17V	WELL ENFORCEMENT CASH	RZ	OTHER SPECIAL REVENUE FUNDS

FUND	FUND NAME	FCAT	FCAT NAME
17W	EXCESS TITLE IV-E REIMBURSEMNT	RZ	OTHER SPECIAL REVENUE FUNDS
17Y	EARLY CHILDHD SCHOOL READINESS	RZ	OTHER SPECIAL REVENUE FUNDS
17Z	TRANSPORTATION RENOVATION	RZ	OTHER SPECIAL REVENUE FUNDS
180	EXXON OIL OVERCHARGE FUNDS	RZ	OTHER SPECIAL REVENUE FUNDS
181	DIAMOND SHAMROCK SETTLEMENT	RZ	OTHER SPECIAL REVENUE FUNDS
182	STRIPPER WELL SETTLEMENT	RZ	OTHER SPECIAL REVENUE FUNDS
183	AMOCO II OIL OVERCHARGE FUNDS	RZ	OTHER SPECIAL REVENUE FUNDS
184	FIXED UTILITIES	RZ	OTHER SPECIAL REVENUE FUNDS
185	MOTOR CARRIER	RZ	OTHER SPECIAL REVENUE FUNDS
186	NUCLEAR MATERIALS TRANSPORT	RZ	OTHER SPECIAL REVENUE FUNDS
187	HIGHWAY CROSSING	RZ	OTHER SPECIAL REVENUE FUNDS
188	HAZARDOUS MATERIALS	RZ	OTHER SPECIAL REVENUE FUNDS
189	DIV OF REGISTRATIONS CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
18A	COLORADO AUTISM TREATMENT FUND	R6	TOBACCO IMPACT MITIGATION
18B	FINANCIAL LITERACY CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
18C	CHARTER SCHOOL INSTITUTE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
18D	PERFORMANCE INCENTIVE CASH FND	RZ	OTHER SPECIAL REVENUE FUNDS
18E	SEX OFFENDR TREATMENT PROVIDER	RZ	OTHER SPECIAL REVENUE FUNDS
18F	DOM VIOLNCE TREATMENT PROVIDER	RZ	OTHER SPECIAL REVENUE FUNDS
18G	KS V. CO DAMAGE PAYMENT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
18H	KS V. CO LEGAL COST FUND	RZ	OTHER SPECIAL REVENUE FUNDS
18J	STUDY-MENTALLY ILL-JUSTICE SYS	RZ	OTHER SPECIAL REVENUE FUNDS
18K	HEALTH CARE EXPANSION FUND	R6	TOBACCO IMPACT MITIGATION
18L	PRIMARY CARE FUND	R6	TOBACCO IMPACT MITIGATION
18M	TOBACCO EDUCATION PROGRAMS	R6	TOBACCO IMPACT MITIGATION
18N	PREVENTION DETECTION TREATMENT	R6	TOBACCO IMPACT MITIGATION
18P	PEDIATRIC SPECIALTY HOSPITAL	R6	TOBACCO IMPACT MITIGATION
18Q	COLLABORATIVE MGMNT INCENTIVE	RZ	OTHER SPECIAL REVENUE FUNDS
18R	FOOD DISTRIBUTION PROG SERVICE	RZ	OTHER SPECIAL REVENUE FUNDS
18S	PRESCRIPTION DRUG MONITORING	RZ	OTHER SPECIAL REVENUE FUNDS
18T	SBLC INVESTMENT AND DEVELOPMNT	RZ	OTHER SPECIAL REVENUE FUNDS
18U	ABANDONED MINE RECLAMATION	RZ	OTHER SPECIAL REVENUE FUNDS
18V	WATER EFFICIENCY GRANT PROGRAM	R7	WATER CONSERVATION CONSTRUCT
18W	VIATICAL SETTLEMENTS CASH	RZ	OTHER SPECIAL REVENUE FUNDS
18Y	CRIMINAL ALIEN ASSISTANCE CASH	RZ	OTHER SPECIAL REVENUE FUNDS
18Z	MILITARY FAMILY RELIEF FUND	R6	TOBACCO IMPACT MITIGATION
190	PEER HEALTH ASSISTANCE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
191	TRADE NAME FUND BALANCE	RZ	OTHER SPECIAL REVENUE FUNDS
192	COLO DEALER LICENSE BOARD	RZ	OTHER SPECIAL REVENUE FUNDS
193	OAP STABILIZATION	RZ	OTHER SPECIAL REVENUE FUNDS
194	DOMESTIC ABUSE PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
195	CHILD ABUSE REGISTRY	RZ	OTHER SPECIAL REVENUE FUNDS
196	DISABLED TELEPHONE USERS FUND	RZ	OTHER SPECIAL REVENUE FUNDS
197	HOMELESS PREVENTION PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
198	IV-D INTERCEPTS	RZ	OTHER SPECIAL REVENUE FUNDS
199	ASSISTANCE PAYMENTS INTERCEPT	RZ	OTHER SPECIAL REVENUE FUNDS
19A	COLLECTION AGENCY BOARD CUSTOD	RZ	OTHER SPECIAL REVENUE FUNDS
19B	DYNAMIC MODELING CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
19C	EVAL-STATE VET NURSING HOMES	RZ	OTHER SPECIAL REVENUE FUNDS
19D	DROPOUT PREVENTION ACTIVITY	RZ	OTHER SPECIAL REVENUE FUNDS
19E	WHOLESALE/DISTRIB SUB LICENSE	RZ	OTHER SPECIAL REVENUE FUNDS
19F	HEALTH DISPARITIES GRANTS FUND	R6	TOBACCO IMPACT MITIGATION
19G	COUNCIL ON THE ARTS CASH FUND	R5	COLORADO GAMING FUND
19H	FILM INCENTIVE CASH FUND	R5	COLORADO GAMING FUND
19J	NEW JOBS INCENTIVE CASH FUND	R5	COLORADO GAMING FUND
19K	BIOSCIENCE DISCOVERY EVAL FUND	R5	COLORADO GAMING FUND
19L	PRINCIPAL DVLPMT SCHOLARSHIP	RZ	OTHER SPECIAL REVENUE FUNDS
19M	READING ASSISTANCE GRANT PRG	RZ	OTHER SPECIAL REVENUE FUNDS
19N	CONSERVATION DISTRICT GRANTS	RZ	OTHER SPECIAL REVENUE FUNDS

FUND	FUND NAME	FCAT	FCAT NAME
19P	SALES AND USE TAX HOLDING FUND	RZ	OTHER SPECIAL REVENUE FUNDS
19Q	IDENTITY THEFT FINANCIAL FRAUD	RZ	OTHER SPECIAL REVENUE FUNDS
19R	COMMERCIAL SWINE FEEDING OPERS	RA	ENVIRONMNT & HEALTH PROTECTION
19S	AIDS AND HIV PREVENTION	R6	TOBACCO IMPACT MITIGATION
19T	WATER QUALITY IMPROVEMENT	RA	ENVIRONMNT & HEALTH PROTECTION
19U	MORTGAGE BROKER REGISTRATION	RZ	OTHER SPECIAL REVENUE FUNDS
19V	COLORADO HEALTH CARE SERVICES	RA	ENVIRONMNT & HEALTH PROTECTION
19W	HEALTH CARE REFORM CASH	RA	ENVIRONMNT & HEALTH PROTECTION
19Y	ADOLESCENT SUBST ABUSE PREVENT	RA	ENVIRONMNT & HEALTH PROTECTION
19Z	COORDINATED CARE -DISABILITIES	RA	ENVIRONMNT & HEALTH PROTECTION
1EX	GENERAL FUND - EXEMPT ACCOUNT	G1	GENERAL FUND - UNRESTRICTED
200	SECRETARY OF STATE FEES	RZ	OTHER SPECIAL REVENUE FUNDS
201	ELDERLY PROPERTY	RZ	OTHER SPECIAL REVENUE FUNDS
202	LAND BOARD	RZ	OTHER SPECIAL REVENUE FUNDS
203	FIREFIGHTER/FIRST RESPONDER	RZ	OTHER SPECIAL REVENUE FUNDS
204	CBI REVOLVING FUND	RZ	OTHER SPECIAL REVENUE FUNDS
205	MISSING KIDS	RZ	OTHER SPECIAL REVENUE FUNDS
206	STATE PATROL CONTRABAND	RZ	OTHER SPECIAL REVENUE FUNDS
207	VICTIMS ASST	RZ	OTHER SPECIAL REVENUE FUNDS
208	TEACHER SALARY POLICY PLANNING	RZ	OTHER SPECIAL REVENUE FUNDS
209	GRAVEL PIT LAKES	R9	RESOURCE MANAGEMENT
20A	PRIVATE LETTER RULING FUND	RZ	OTHER SPECIAL REVENUE FUNDS
20B	CHILD ABUSE INVESTIGATION	RA	ENVIRONMNT & HEALTH PROTECTION
20C	COMMUNITY POLICING PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
20D	METHAMPHETAMINE ABUSE RESPONSE	RZ	OTHER SPECIAL REVENUE FUNDS
20E	PUBLIC SCHOOL TRANSPORTATION	RZ	OTHER SPECIAL REVENUE FUNDS
20F	SCHOOL CAP CONSTR EXPEND RESER	R1	STATE PUBLIC SCHOOL FUND
20G	LOTTERY PROCEEDS CONTNGNC RESV	R1	STATE PUBLIC SCHOOL FUND
20H	SUPPLEMENTAL STATE CONTRIBUTON	R6	TOBACCO IMPACT MITIGATION
20J	TLS MONEYS HEALTH EDUCATION	R6	TOBACCO IMPACT MITIGATION
20K	ALC/DRUG ABUSE PREVENTN TREATM	R6	TOBACCO IMPACT MITIGATION
20L	HEALTH SRVC PER CAPITA SUPPORT	R6	TOBACCO IMPACT MITIGATION
20M	COLORADO IMMUNIZATION FUND	R6	TOBACCO IMPACT MITIGATION
20N	NOTARY ADMINISTRATION CASH FD	RZ	OTHER SPECIAL REVENUE FUNDS
20P	HELP AMERICA VOTE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
20Q	S-T INNOVATIVE HEALTH PROGRAM	R6	TOBACCO IMPACT MITIGATION
20R	OFFENDER MENTAL HEALTH SERVICE	R6	TOBACCO IMPACT MITIGATION
20S	BIOLOGICAL PEST CONTROL	RZ	OTHER SPECIAL REVENUE FUNDS
20T	PHYTOSANITARY INSPECTION	RZ	OTHER SPECIAL REVENUE FUNDS
20U	START SMART NUTRITION PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
20V	ONLINE EDUCATION CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
20W	COURT SECURITY CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
20Y	RECYCLING RSRCS ECONOMIC OPPOR	RA	ENVIRONMNT & HEALTH PROTECTION
20Z	CERVICAL CANCER IMMUN AWARENES	RA	ENVIRONMNT & HEALTH PROTECTION
210	OFF HIGHWAY VEHICLES	R9	RESOURCE MANAGEMENT
211	EMERGENCY RESPONSE CASH FUND	R8	RESOURCE EXTRACTION
212	REAL ESTATE CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
213	DIV OF SECURITIES CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
214	MANDATORY F&V INSPECTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
215	BEE INSPECTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
216	COLO NURSERY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
217	CHEMIGATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
218	ORGANIC CERTIFICATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
219	PESTICIDE REGISTRATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
21A	ADDRESS CONFIDENTIALITY PROGRM	RZ	OTHER SPECIAL REVENUE FUNDS
21B	INNOVATIVE HE RESEARCH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
21C	PUB SCHOOL ENERGY EFFICICIENCY	RZ	OTHER SPECIAL REVENUE FUNDS
21D	CLEAN ENERGY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
21E	RENEWABLE RESRCE GENRTN DVLPMT	RZ	OTHER SPECIAL REVENUE FUNDS

FUND	FUND NAME	FCAT	FCAT NAME
21F	FALLEN HEROES MEMORIALS CONSTR	RZ	OTHER SPECIAL REVENUE FUNDS
21G	COALBED METHANE SEEPAGE	R9	RESOURCE MANAGEMENT
21H	PARKS/OUTDOOR REC EMERGENC RES	R9	RESOURCE MANAGEMENT
21J	EARLY CHILDHOOD CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
21K	VENTURE CAPITAL AUTHO STAFFING	RZ	OTHER SPECIAL REVENUE FUNDS
21L	STUDENT BEFORE/AFTER SCHOOL	RA	ENVIRONMNT & HEALTH PROTECTION
21M	COLORADO CARES RX PROGRAM	RA	ENVIRONMNT & HEALTH PROTECTION
21N	CRIMINAL JUSTICE TRAINING	RZ	OTHER SPECIAL REVENUE FUNDS
21P	COMMISSION CRIM/JUVEN JUSTICE	RZ	OTHER SPECIAL REVENUE FUNDS
21Q	HEALTH INFORMATION TECHNOLOGY	RA	ENVIRONMNT & HEALTH PROTECTION
21R	LIFESAVER PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
21S	ASSTD LIVING RESID IMPROVEMENT	RA	ENVIRONMNT & HEALTH PROTECTION
21T	SELF-SUFFICIENCY STANDARD FUND	RZ	OTHER SPECIAL REVENUE FUNDS
220	RODENT CONTROL FUND	RZ	OTHER SPECIAL REVENUE FUNDS
221	NOXIOUS WEED MANAGEMENT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
222	PRIVATE OCCUPATIONAL SCHOOLS	RZ	OTHER SPECIAL REVENUE FUNDS
223	TEXACO OIL OVERCHARGE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
224	MEDICATION ADMINISTRATION FUND	RA	ENVIRONMNT & HEALTH PROTECTION
225	JOINT REVIEW PROCESS CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
226	WINE DEVELOPMENT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
227	COLO HIGH COST ADMINISTRATION	RZ	OTHER SPECIAL REVENUE FUNDS
228	ANIMAL PROTECTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
229	COLO CHILDREN'S TRUST FUND	RA	ENVIRONMNT & HEALTH PROTECTION
230	TELECOMMUNICATIONS POLICY DEV	RZ	OTHER SPECIAL REVENUE FUNDS
231	LOCAL EXCHANGE ADMINISTRATION	RZ	OTHER SPECIAL REVENUE FUNDS
232	EMPLOYMENT SUPPORT FUND	R4	LABOR
233	WKMN COMP IMMEDIATE PYMT FUND	R4	LABOR
234	WKMN COMP GUARANTEE FUND	R4	LABOR
235	URANIUM MILL TAILINGS	RZ	OTHER SPECIAL REVENUE FUNDS
236	LIQUOR LAW ENFORCEMENT	RZ	OTHER SPECIAL REVENUE FUNDS
237	TAX LIEN CERTIFICATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
238	CHARACTER EDUCATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
239	MINORITY ALT TEACHER FUND	RZ	OTHER SPECIAL REVENUE FUNDS
240	SCHOOLS OF CHOICE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
241	COLO COMPREHEN HEALTH ED FUND	RZ	OTHER SPECIAL REVENUE FUNDS
242	TEACHER CERTIFICATION CASH FD	RZ	OTHER SPECIAL REVENUE FUNDS
243	ORGAN & TISSUE DONATION AWARE	RZ	OTHER SPECIAL REVENUE FUNDS
244	PUBLIC DEPOSIT ADMINISTRATION	RZ	OTHER SPECIAL REVENUE FUNDS
245	COVER COLORADO CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
246	ASSISTED LIVING RESIDENCE FUND	RA	ENVIRONMNT & HEALTH PROTECTION
247	FAMILY SUPPORT REGISTRY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
248	MINORITY BUSINESS FUND	RZ	OTHER SPECIAL REVENUE FUNDS
249	INDUSTRIAL PRETREATMENT WATER	RA	ENVIRONMNT & HEALTH PROTECTION
250	DRUG PRECURSOR FUND	RZ	OTHER SPECIAL REVENUE FUNDS
251	LOW INCOME TELEPHONE ASSIST	RZ	OTHER SPECIAL REVENUE FUNDS
252	MODERATE REHABILITATION	RZ	OTHER SPECIAL REVENUE FUNDS
253	COLO NAT GUARD TUITION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
254	GROUND WATER PROTECTION	RZ	OTHER SPECIAL REVENUE FUNDS
255	DRUG OFFENDER SURCHARGE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
256	MINED LAND RECLAMATION FUND	R8	RESOURCE EXTRACTION
257	ENVIRONMENTAL RESPONSE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
258	PUEBLO TOLL ROAD	RZ	OTHER SPECIAL REVENUE FUNDS
259	PHYSICIANS ACCREDITATION PROG	RZ	OTHER SPECIAL REVENUE FUNDS
260	DISASTER EMERGENCY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
261	COLORADO AQUACULTURE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
262	NONRATED PUBLIC SECURITIES	RZ	OTHER SPECIAL REVENUE FUNDS
263	PROPERTY TAX REDUCTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
264	SUPPORT REGISTRY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
265	HLTH FAC GEN'L LICENSURE	RA	ENVIRONMNT & HEALTH PROTECTION

FUND	FUND NAME	FCAT	FCAT NAME
266	FOOD PROTECTION CASH FUND	RA	ENVIRONMNT & HEALTH PROTECTION
267	COLORADO FAMILY SUPPORT LOAN	RZ	OTHER SPECIAL REVENUE FUNDS
269	WITNESS PROTECTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
270	RECLAMATION WARRANTY FORFEITUR	R8	RESOURCE EXTRACTION
271	STATE PATROL SPECIAL EVENTS FD	RZ	OTHER SPECIAL REVENUE FUNDS
272	FINANCIAL SERVICES CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
273	ARTS IN PUBLIC PLACES FUND	C1	REGULAR CAPITAL CONSTRUCTION
274	LOCAL GOVT LIM GAMING IMPACT	R5	COLORADO GAMING FUND
275	OZONE PROTECTION FUND	RA	ENVIRONMNT & HEALTH PROTECTION
276	ARTIFICIAL TANNING DEVICE FUND	RA	ENVIRONMNT & HEALTH PROTECTION
277	POLLUTION PREVENTION FUND	RA	ENVIRONMNT & HEALTH PROTECTION
278	WOOD SMOKE REDUCTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
279	HAZARDOUS WASTE COMMISSION FND	RA	ENVIRONMNT & HEALTH PROTECTION
280	IMMUNIZATION FUND	RA	ENVIRONMNT & HEALTH PROTECTION
281	SUPPLIER DATABASE CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
282	DIVISION OF INSURANCE CASH	RZ	OTHER SPECIAL REVENUE FUNDS
283	SEX OFFENDER SURCHARGE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
284	NURSING HOME PENALTY CASH FUND	RA	ENVIRONMNT & HEALTH PROTECTION
285	EQUIPMENT REPLACEMENT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
286	MEDIATION CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
287	FAMILY ISSUES CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
288	FAMILY PRESERVATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
289	WASTE TIRE RECYCLING FUND	RZ	OTHER SPECIAL REVENUE FUNDS
290	COOPERATIVE HEALTH CARE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
291	JUVENILE OFFENDER FUND	RZ	OTHER SPECIAL REVENUE FUNDS
292	STATEWIDE INST CRIM BACKGRD CK	RZ	OTHER SPECIAL REVENUE FUNDS
293	EDUCATOR LICENSURE CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
294	PET ANIMAL CARE AND FACILITY	RZ	OTHER SPECIAL REVENUE FUNDS
295	DOMESTIC WATER SUPPLY PROJ RF	RZ	OTHER SPECIAL REVENUE FUNDS
296	P.O.S.T. BOARD CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
297	ENVIRONMENTAL LEADERSHIP	RA	ENVIRONMNT & HEALTH PROTECTION
298	INTERLOCK FUND	RZ	OTHER SPECIAL REVENUE FUNDS
299	TECH LEARNING GRANT/LOAN PRGM	RZ	OTHER SPECIAL REVENUE FUNDS
2WW	WW II MEMORIAL DEDICATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
305	HIGHER ED NONTABOR ENTERPRISE	E1	HIGHER EDUCATION FUNDS
310	CURRENT UNRESTRICTED NONEXEMPT	E1	HIGHER EDUCATION FUNDS
311	CURRENT UNRESTRICTED EXEMPT	E1	HIGHER EDUCATION FUNDS
320	HIGHER ED TABOR ENTERPRISE	E1	HIGHER EDUCATION FUNDS
321	BOOK STORES - EXEMPT	E1	HIGHER EDUCATION FUNDS
322	STUDENT UNIONS - EXEMPT	E1	HIGHER EDUCATION FUNDS
323	PARKING FACILITIES - EXEMPT	E1	HIGHER EDUCATION FUNDS
324	RESEARCH BLDG REVOLVING EXEMPT	E1	HIGHER EDUCATION FUNDS
325	OTHER AUXILIARY FUND 1 EXEMPT	E1	HIGHER EDUCATION FUNDS
326	NON-ENTERPRISE EXPT AUX & SELF	E1	HIGHER EDUCATION FUNDS
327	REVOLVING FUND - EXEMPT	E1	HIGHER EDUCATION FUNDS
328	INTERNAL SERVICE FUNDS	E1	HIGHER EDUCATION FUNDS
329	AUXILIARY SELFFUNDED NONEXEMPT	E1	HIGHER EDUCATION FUNDS
330	CURRENT RESTRICTED EXEMPT	E1	HIGHER EDUCATION FUNDS
331	CURRENT RESTRICTED NONEXEMPT	E1	HIGHER EDUCATION FUNDS
332	CHILDREN'S HEALTH PLAN	E1	HIGHER EDUCATION FUNDS
333	FITZSIMMONS TRUST FUND	E1	HIGHER EDUCATION FUNDS
334	WILDFIRE EMERGENCY FUND	E1	HIGHER EDUCATION FUNDS
335	WILDFIRE PREPAREDNESS FUND	E1	HIGHER EDUCATION FUNDS
340	LOAN FUND EXEMPT	E1	HIGHER EDUCATION FUNDS
341	LOAN FUND NONEXEMPT	E1	HIGHER EDUCATION FUNDS
350	ENDOWMENT FUND EXEMPT	E1	HIGHER EDUCATION FUNDS
371	UNEXPENDED PLANT EXEMPT	E1	HIGHER EDUCATION FUNDS
375	UNEXPENDED PLANT NONEXEMPT	E1	HIGHER EDUCATION FUNDS
380	HE AGENCY FUND EXEMPT	E1	HIGHER EDUCATION FUNDS

FUND	FUND NAME	FCAT	FCAT NAME
399	FINANCIAL PRESENTATION- EXEMPT	E1	HIGHER EDUCATION FUNDS
400	STATE HIGHWAY FUND	R2	HIGHWAYS
401	LIMITED GAMING FUND	R5	COLORADO GAMING FUND
402	MOTORCYCLE LICENSE	R2	HIGHWAYS
403	LEAF	R2	HIGHWAYS
404	COLO TITLE AND REGIS (CSTARS)	R2	HIGHWAYS
405	HIGHWAY USERS	R2	HIGHWAYS
406	AIR ACCOUNT	R2	HIGHWAYS
407	PUBLIC SAFETY SPECIAL REVENUE	R2	HIGHWAYS
408	DPS-SALES OF VEHICLES	R2	HIGHWAYS
409	EMERGENCY MEDICAL SERVICES	R2	HIGHWAYS
410	WILDLIFE CASH FUND	E5	WILDLIFE DIVISION
411	NONGAME CHECK OFF FUND	E5	WILDLIFE DIVISION
412	VAN POOL PGMT REVOLVING ACCT	E5	WILDLIFE DIVISION
413	FEDERAL AID PROJECTS INCOME FD	E5	WILDLIFE DIVISION
414	IDENTIFICATION SECURITY FUND	R2	HIGHWAYS
415	MEDICAL DISASTER	R4	LABOR
416	SUBSEQUENT INJURY	R4	LABOR
417	MAJOR MEDICAL	R4	LABOR
418	COLORADO OUTDOORS MAGAZINE	E5	WILDLIFE DIVISION
419	WILDLIFE SPECIAL PURPOSE CASH	RZ	OTHER SPECIAL REVENUE FUNDS
420	SEARCH & RESCUE FD	R9	RESOURCE MANAGEMENT
421	RKY MTN SHEEP & GOAT LICENSE	E5	WILDLIFE DIVISION
422	WATERFOWL STAMP	E5	WILDLIFE DIVISION
423	HABITAT PARTNERSHIP CASH FUND	E5	WILDLIFE DIVISION
424	WATER CONSERVATION CONSTRUCT	R7	WATER CONSERVATION CONSTRUCT
426	DNR GOCO DISTRIBUTION	R9	RESOURCE MANAGEMENT
427	DNR LOTTERY DISTRIBUTION	R9	RESOURCE MANAGEMENT
428	WILDLIFE MGMT PUBLIC EDUCATION	E5	WILDLIFE DIVISION
430	TOBACCO LITIGATION SETTLEMENT	R6	TOBACCO IMPACT MITIGATION
431	HIGH TECHNOLOGY SCHOLARSHIP	RZ	OTHER SPECIAL REVENUE FUNDS
432	CAPITOL BUILDING RENOVATION	RZ	OTHER SPECIAL REVENUE FUNDS
433	DNR GOCO DISTRIBUTION	E5	WILDLIFE DIVISION
434	STATE DENTAL LOAN REPAYMENT	R6	TOBACCO IMPACT MITIGATION
435	LICENSE PLATE CASH FUND	R2	HIGHWAYS
436	TOBACCO TAX SC ART X SECT 21	R6	TOBACCO IMPACT MITIGATION
437	LICENSING SERVICES CASH FUND	R2	HIGHWAYS
440	STATE EDUCATION FUND	R3	STATE EDUCATION FUND
441	INFORMATION TECH EDUCATION	RZ	OTHER SPECIAL REVENUE FUNDS
442	SCIENCE AND TECH EDUCATION	RZ	OTHER SPECIAL REVENUE FUNDS
443	SUMMER SCHOOL GRANT PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
450	DEBT SERVICE	D1	DEBT SERVICE
461	REGULAR CAPITAL CONSTRUCTION	C1	REGULAR CAPITAL CONSTRUCTION
462	SPECIAL CAPITAL CONSTRUCTION	C1	REGULAR CAPITAL CONSTRUCTION
463	CORRECTIONS EXPANSION RESERVE	C1	REGULAR CAPITAL CONSTRUCTION
471	GENERAL FULL ACCRUAL ACCT GRP	F1	GENERAL FULL ACCRUAL ACCT GRP
472	DO NOT USE	L1	DO NOT USE
480	LOAN FORECLOSURE FUND	R7	WATER CONSERVATION CONSTRUCT
481	FLOOD RESPONSE FUND	R7	WATER CONSERVATION CONSTRUCT
482	LITIGATION FUND	R7	WATER CONSERVATION CONSTRUCT
483	FISH & WILDLIFE RESOURCES	R7	WATER CONSERVATION CONSTRUCT
484	EMERGENCY DAM REPAIR CASH FUND	R7	WATER CONSERVATION CONSTRUCT
485	EMERGENCY INFRASTRUCTURE	R7	WATER CONSERVATION CONSTRUCT
486	SMALL PROJECT LOAN FUND	R7	WATER CONSERVATION CONSTRUCT
487	FEASIBILITY SMALL GRANT FUND	R7	WATER CONSERVATION CONSTRUCT
488	PUBLICATIONS FUND	R7	WATER CONSERVATION CONSTRUCT
489	COLO RIVER RECOVERY PROGRAM	R7	WATER CONSERVATION CONSTRUCT
490	ARKANSAS RIVER AUGMENTATION	R7	WATER CONSERVATION CONSTRUCT
491	WATERSHED PROTECTION FUND	R7	WATER CONSERVATION CONSTRUCT

FUND	FUND NAME	FCAT	FCAT NAME
492	STREAM GAUGE FUND	R7	WATER CONSERVATION CONSTRUCT
501	GUARANTEE OPERATING	E6	COLLEGE ASSIST
502	FEDERAL FUND CLEARING HOUSE	E6	COLLEGE ASSIST
503	COLORADO LOTTERY FUND	E4	LOTTERY
504	BUSINESS ENTERPRISE PROGRAM	EZ	OTHER ENTERPRISE FUNDS
505	STATE NURSING HOMES	E8	STATE NURSING HOMES
506	CANTEENS AND LIBRARY FUND	EA	PRISON CANTEENS
507	CORRECTIONAL INDUSTRIES	E9	CORRECTIONAL INDUSTRIES
508	OTHER ENTERPRISE FUNDS	EZ	OTHER ENTERPRISE FUNDS
509	ENTERPRISE SERVICES	EZ	OTHER ENTERPRISE FUNDS
510	STATE FAIR AUTHORITY FUND	E7	STATE FAIR
511	DEFAULT COLLECTIONS	E6	COLLEGE ASSIST
512	CSOBA - ADMINISTRATION	E3	COLLEGEINVEST
513	CSOBA - BOND OPERATIONS	E3	COLLEGEINVEST
514	CSOBA - PREPAID EXPENSE TRUST	E3	COLLEGEINVEST
515	CSOBA - COLLEGE SAVINGS PLAN	Z2	COLLEGE SAVINGS PLANS
516	WORK THERAPY	EZ	OTHER ENTERPRISE FUNDS
517	BUILDINGS AND GROUNDS RENTALS	EZ	OTHER ENTERPRISE FUNDS
518	CONFERENCE & TRAINING	EZ	OTHER ENTERPRISE FUNDS
519	CAPITOL PARKING FUND	EZ	OTHER ENTERPRISE FUNDS
520	CLEAN SCREEN AUTHORITY	EZ	OTHER ENTERPRISE FUNDS
521	HEALTH PARKING FUND	EZ	OTHER ENTERPRISE FUNDS
522	STATE COMPENSATION AUTHORITY	EZ	OTHER ENTERPRISE FUNDS
523	FEDERAL FUND - ESCROWED	E6	COLLEGE ASSIST
524	EDUCATIONAL OPERATING	E6	COLLEGE ASSIST
525	CONVENTION CENTER FUND	EZ	OTHER ENTERPRISE FUNDS
526	U.S. DEPT OF EDUCATION RECALL	E6	COLLEGE ASSIST
527	ACHIEVEMENT SCHOLARSHIP TRUST	E3	COLLEGEINVEST
528	NURSING TEACHER LOAN FORGIVNES	E3	COLLEGEINVEST
529	HLTHCARE PROVIDER LOAN REPAYMT	E3	COLLEGEINVEST
534	STATEWIDE TOLLING SPECIAL REV	EZ	OTHER ENTERPRISE FUNDS
535	STATEWIDE TOLLING OPERATING	EZ	OTHER ENTERPRISE FUNDS
545	CSOBA - STABLE VALUE FUND	Z2	COLLEGE SAVINGS PLANS
546	CSOBA - DIRECT PORTFOLIO	Z2	COLLEGE SAVINGS PLANS
600	COFRS WAREHOUSE INVENTORY	G1	GENERAL FUND - UNRESTRICTED
601	CENTRAL SERVICES	I1	CENTRAL SERVICES
602	GEN GOVERNMENT COMPUTER CENTER	I3	GEN GOVERNMENT COMPUTER CENTER
603	TELECOMMUNICATIONS	I4	TELECOMMUNICATIONS
604	DEBT COLLECTION FUND	IZ	OTHER INTERNAL SERVICE FUNDS
605	COMMUNICATION SERVICES	I4	TELECOMMUNICATIONS
606	HIGHWAYS	I6	HIGHWAYS
607	FLEET MANAGEMENT	I1	CENTRAL SERVICES
609	CO FINANCIAL REPORTING SYSTEM	IZ	OTHER INTERNAL SERVICE FUNDS
610	CAPITOL COMPLEX FUND	I5	CAPITOL COMPLEX
611	ADMINISTRATIVE HEARINGS FUND	I8	ADMINISTRATIVE HEARINGS FUND
612	PUBLIC SAFETY INTERNAL SVC FND	I7	PUBLIC SAFETY
700	OTHER EXPENDABLE TRUSTS	RZ	OTHER SPECIAL REVENUE FUNDS
701	UNEMPLOYMENT INSURANCE	E2	UNEMPLOYMENT INSURANCE FUND
702	UNEMPLOYMENT REVENUE FUND	R4	LABOR
703	ESCHEATS FUND	Z1	TREASURER'S PRIVATE PURPOSE
704	SEVERANCE TAX TRUST -OPERATING	R8	RESOURCE EXTRACTION
705	SCHOOL	B2	STATE LANDS TRUST/EX
706	PENITENTIARY	B2	STATE LANDS TRUST/EX
707	PUBLIC BUILDINGS	B2	STATE LANDS TRUST/EX
708	INT IMPROVEMENT	B2	STATE LANDS TRUST/EX
709	SALINE	B2	STATE LANDS TRUST/EX
710	COLORADO STATE UNIVERSITY	B2	STATE LANDS TRUST/EX
711	HESPERUS	B2	STATE LANDS TRUST/EX
712	UNIVERSITY OF COLORADO	B2	STATE LANDS TRUST/EX

FUND	FUND NAME	FCAT	FCAT NAME
713	VICTIMS COMPENSATION	RZ	OTHER SPECIAL REVENUE FUNDS
714	VICTIMS ASSISTANCE	RZ	OTHER SPECIAL REVENUE FUNDS
715	STATE INFRASTRUCTURE BANK	R2	HIGHWAYS
716	SUPREME COURT COMMITTEE	RZ	OTHER SPECIAL REVENUE FUNDS
717	CLE FUND BALANCE	RZ	OTHER SPECIAL REVENUE FUNDS
718	LX BOARD FUND BALANCE	RZ	OTHER SPECIAL REVENUE FUNDS
719	BENEFITS ADMINISTRATION	P3	GROUP BENEFIT PLANS
720	DEFERRED COMPENSATION ADMIN	P1	457 DEFERRED COMPENSATION PLAN
721	BRAND ESTRAY FUND	ZZ	OTHER PRIVATE PURPOSE TRUST
722	LIBRARY TRUST FUND	RZ	OTHER SPECIAL REVENUE FUNDS
723	HALL HIST MARKER-NONEXPENDABLE	BY	OTHER PERMANENT TRUSTS/NE
724	HISTORICAL SOC UNRESTRICTED	RZ	OTHER SPECIAL REVENUE FUNDS
725	HISTORICAL SOC RESTRICTED GIFT	RZ	OTHER SPECIAL REVENUE FUNDS
726	COMPUTER NETWORK	RZ	OTHER SPECIAL REVENUE FUNDS
729	AI RESTRICTED	RZ	OTHER SPECIAL REVENUE FUNDS
730	HUT BRIDGE FUND - COUNTIES	R2	HIGHWAYS
731	HUT BRIDGE FUND - CITIES	R2	HIGHWAYS
732	WORKMEN'S COMPENSATION	RZ	OTHER SPECIAL REVENUE FUNDS
733	REFORMATORY - EXPENDABLE	B2	STATE LANDS TRUST/EX
734	PATIENT BENEFIT	RZ	OTHER SPECIAL REVENUE FUNDS
740	NURI ASSAFI WELFARE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
741	OTHER TRUSTS	RZ	OTHER SPECIAL REVENUE FUNDS
742	TEAM COTTAGE FUNDS	RZ	OTHER SPECIAL REVENUE FUNDS
744	SEVERANCE TAX TRUST -BASE ACCT	R8	RESOURCE EXTRACTION
745	FUND BALANCE - TITLE 9	RZ	OTHER SPECIAL REVENUE FUNDS
746	HOUSING REHAB REVOLVING LOANS	RZ	OTHER SPECIAL REVENUE FUNDS
747	COMMUNITY DEV BLOCK GRANT	RZ	OTHER SPECIAL REVENUE FUNDS
748	HOME GRANT REVOLVING LOAN FUND	RZ	OTHER SPECIAL REVENUE FUNDS
750	NATURAL RES FOUNDATION FUND	R9	RESOURCE MANAGEMENT
760	CONTROLLED MNTC TRUST-EXPENDAB	RZ	OTHER SPECIAL REVENUE FUNDS
761	WILDLIFE FOR FUTURE GENERATION	BZ	OTHER PERMANENT TRUST FUNDS/EX
762	VETERANS MONUMENT PRESERVATION	BZ	OTHER PERMANENT TRUST FUNDS/EX
763	HALL HIST. MARKER-EXPENDABLE	BZ	OTHER PERMANENT TRUST FUNDS/EX
764	LAND & WATER MGMT-EXPENDABLE	RZ	OTHER SPECIAL REVENUE FUNDS
765	TOBACCO SETTLEMENT-EXPENDABLE	R6	TOBACCO IMPACT MITIGATION
766	STATE FOREST FOR COUNTY SCHOOL	B2	STATE LANDS TRUST/EX
770	OTHER PERMANENT FDS-EXPENDABLE	BZ	OTHER PERMANENT TRUST FUNDS/EX
801	PET OVERPOPULATION FUND	Z1	TREASURER'S PRIVATE PURPOSE
802	VETERAN'S PRIVATE CONTRIBUTION	ZZ	OTHER PRIVATE PURPOSE TRUST
803	CHARTER SCHOOL DEBT RESERVE	Z1	TREASURER'S PRIVATE PURPOSE
804	CHARTER SCHOOL INTEREST SAVING	Z1	TREASURER'S PRIVATE PURPOSE
805	EARLY INTERVENTION SRVCS TRUST	ZZ	OTHER PRIVATE PURPOSE TRUST
806	MULTISTATE LOTTERY WINNER TRST	Z4	MULTISTATE LOTTERY WINNERS
810	SUPP'L PURSE & BREEDERS AWARDS	ZZ	OTHER PRIVATE PURPOSE TRUST
811	REAL ESTATE RECOVERYS	RZ	OTHER SPECIAL REVENUE FUNDS
812	MANUFACTURED HOUSING RECOVERYS	RZ	OTHER SPECIAL REVENUE FUNDS
813	PATIENT BENEFIT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
815	HOWARD FUND	RZ	OTHER SPECIAL REVENUE FUNDS
816	FOOD STAMP SELF INSURANCE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
817	MASS TRANSPORTATION	RZ	OTHER SPECIAL REVENUE FUNDS
818	ALCOHOL BLOCK REVOLVING LOAN	RZ	OTHER SPECIAL REVENUE FUNDS
820	CONSERVATION TRUST FUND	RZ	OTHER SPECIAL REVENUE FUNDS
821	MINED LAND SUBSIDENCE FUND	R8	RESOURCE EXTRACTION
822	GLOBAL TESTING PROJECT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
823	UNCLAIMED INSURANCE MONEYS	Z1	TREASURER'S PRIVATE PURPOSE
824	TREASURER'S TAX CHECKOFF FUND	RZ	OTHER SPECIAL REVENUE FUNDS
825	EXCELLENT SCHOOLS PROGRAM FUND	RZ	OTHER SPECIAL REVENUE FUNDS
826	EXCEPTIONAL LEARNING PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
827	UNCLAIMED PROPTERY TRUST FUND	Z1	TREASURER'S PRIVATE PURPOSE

FUND	FUND NAME	FCAT	FCAT NAME
828	NATIONAL FOREST RESERVE	RZ	OTHER SPECIAL REVENUE FUNDS
829	INACTIVE MINES FUND	R8	RESOURCE EXTRACTION
830	ADA CONTRACTOR SETTLEMENT	ZZ	OTHER PRIVATE PURPOSE TRUST
831	HUERFANO COUNTY HOSPITAL	ZZ	OTHER PRIVATE PURPOSE TRUST
832	UNCLAIMED PROP TOURISM TRUST	Z1	TREASURER'S PRIVATE PURPOSE
840	COLLEGE OPPORTUNITY FUND	Z3	COLLEGE OPPORTUNITY FUND
850	OTHER PERMANENT-NONEXPENDABLE	BY	OTHER PERMANENT TRUSTS/NE
851	SCHOOL	B1	STATE LANDS TRUST/NE
852	PENITENTIARY	B1	STATE LANDS TRUST/NE
853	PUBLIC BUILDINGS	B1	STATE LANDS TRUST/NE
854	INT IMPROVEMENT	B1	STATE LANDS TRUST/NE
855	SALINE	B1	STATE LANDS TRUST/NE
856	COLORADO STATE UNIVERSITY	B1	STATE LANDS TRUST/NE
857	HESPERUS	B1	STATE LANDS TRUST/NE
858	UNIVERSITY OF COLORADO	B1	STATE LANDS TRUST/NE
859	REFORMATORY	B1	STATE LANDS TRUST/NE
860	CONTROLLED MNTC TRUST-NONEXPEN	RZ	OTHER SPECIAL REVENUE FUNDS
861	WILDLIFE FOR FUTURE GENERATION	BY	OTHER PERMANENT TRUSTS/NE
862	VETERANS MONUMENT PRESERVATION	BY	OTHER PERMANENT TRUSTS/NE
865	TOBACCO SETTLEMENT-NONEXPENDBL	R6	TOBACCO IMPACT MITIGATION
866	STATE FOREST FOR COUNTY SCHOOL	B1	STATE LANDS TRUST/NE
890	DEFINED CONTRIBUTION PLAN	P2	401(A) DEFINED CONTRIBUTION
891	DEFINED CONTRIBUTION ADMIN	P2	401(A) DEFINED CONTRIBUTION
900	OTHER AGENCY FUNDS	AZ	OTHER AGENCY FUNDS
901	VETERINARY SALES RING AGENT	AZ	OTHER AGENCY FUNDS
902	FARM PRODUCTS CLAIMS CASH	AZ	OTHER AGENCY FUNDS
903	COTTER CORP - CANYON CITY	AZ	OTHER AGENCY FUNDS
905	COLORADO STUDENT LOAN PROGRAM	A1	REVENUE AGENCY FUNDS
906	UNEMPLOYMENT INSURANCE ESCROW	AZ	OTHER AGENCY FUNDS
907	PESS CONTRIBUTION	RZ	OTHER SPECIAL REVENUE FUNDS
908	COLO ANTITRUST RESORT FUND	AZ	OTHER AGENCY FUNDS
909	CLIFFORD BEEM TRUST	AZ	OTHER AGENCY FUNDS
910	ANTITRUST-RUBBISH HAULING FUND	AZ	OTHER AGENCY FUNDS
911	CUSTODIAL FUNDS/CLOSED BANKS	AZ	OTHER AGENCY FUNDS
912	DEFERRED COMPENSATION PLAN	P1	457 DEFERRED COMPENSATION PLAN
914	COLORADO IRP	A1	REVENUE AGENCY FUNDS
915	SCIENTIFIC & CULTURAL FAC DIST	AZ	OTHER AGENCY FUNDS
916	METRO FOOTBALL STADIUM DISTRCT	A1	REVENUE AGENCY FUNDS
917	PENALTY ASSESSMENT SURCHARGES	A1	REVENUE AGENCY FUNDS
918	MOTOR VEHICLE FINANCIAL RESPON	A1	REVENUE AGENCY FUNDS
919	CITY SALES TAX	A1	REVENUE AGENCY FUNDS
91E	EMPLOYEE BENEFITS PLAN - EMPLY	P3	GROUP BENEFIT PLANS
91S	EMPLOYEE BENEFITS PLAN - STATE	P3	GROUP BENEFIT PLANS
920	COUNTY SALES TAX	A1	REVENUE AGENCY FUNDS
921	COUNTY LODGING TAX FUND	A1	REVENUE AGENCY FUNDS
922	COUNTY LOC IMP DIST SALES TAX	A1	REVENUE AGENCY FUNDS
923	MV PRORATION OWNERSHIP	A1	REVENUE AGENCY FUNDS
924	REGIONAL TRANSPORTATION DIST	A1	REVENUE AGENCY FUNDS
925	SEVERANCE TAX	A1	REVENUE AGENCY FUNDS
926	SALES AND SEIZURES	A1	REVENUE AGENCY FUNDS
927	FUEL BONDS	A1	REVENUE AGENCY FUNDS
928	CIGARETTE & GTM BONDS	A1	REVENUE AGENCY FUNDS
929	CERT OF PARTICPATION ISSUANCES	A2	TREASURY AGENCY FUNDS
930	W&PDA SELF-INSURANCE FUND	A2	TREASURY AGENCY FUNDS
931	WATER & POWER AUTHORITY	A2	TREASURY AGENCY FUNDS
932	FOREST RESERVE	A2	TREASURY AGENCY FUNDS
933	TAYLOR GRAZING	A2	TREASURY AGENCY FUNDS
934	GREAT OUTDOORS COLORADO	A2	TREASURY AGENCY FUNDS
935	LA PLATA RIVER ESCROW	A2	TREASURY AGENCY FUNDS

FUND	FUND NAME	FCAT	FCAT NAME
936	OLYMPIC COMMITTEE	A2	TREASURY AGENCY FUNDS
937	W&PA DRINKING WATER REVOLVING	A2	TREASURY AGENCY FUNDS
938	W&PA ANIMAS/LA PLATA PROJECT	A2	TREASURY AGENCY FUNDS
939	MASS TRANSPORTATION SALES TAX	A1	REVENUE AGENCY FUNDS
940	LOCAL MARKETING DISTRICTS	A1	REVENUE AGENCY FUNDS
941	CHARTER SCHOOL DEBT INTERCEPT	A2	TREASURY AGENCY FUNDS
942	BASEBALL DISTRICT SALES + USE	A1	REVENUE AGENCY FUNDS
943	CWRPDA - WPCRF STATE MATCH	A2	TREASURY AGENCY FUNDS
944	COUNTY SHORT-TERM RENTAL TAX	A1	REVENUE AGENCY FUNDS
945	SELF INS WRKS/COMP CLAIM PAYMT	R4	LABOR
946	FAMILY SELF-SUFFICIENCY PROG	RZ	OTHER SPECIAL REVENUE FUNDS
947	FAMILY SUPPORT REGISTRY CLIENT	AZ	OTHER AGENCY FUNDS
948	LAND BOARD AGENCY FUND	AZ	OTHER AGENCY FUNDS
949	RURAL TRANSPORTATION AUTHORITY	A1	REVENUE AGENCY FUNDS
950	CWRPDA - DWRF STATE MATCH	A2	TREASURY AGENCY FUNDS
951	MULTIJURISDICT HOUSING AUTHORI	A1	REVENUE AGENCY FUNDS
952	PUBLIC SAFETY IMPROVEMENTS TAX	A1	REVENUE AGENCY FUNDS
990	LOCAL GOVERNMENT	Q1	LOCAL GOVERNMENT
991	HORSE DEVELOPMENT FUND	Q1	LOCAL GOVERNMENT
995	TREASURY INVESTMENT OFFSET	V1	TREASURY INVESTMENT OFFSET

2.2.2 Funds by Fund Group, Type, and Category

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
GOVERNMENTAL FUND TYPES		1			
PERMANENT TRUST FUNDS		1	B		
STATE LANDS TRUST/NE		1	B	B1	
SCHOOL	ACT 14	1	B	B1	851
PENITENTIARY	NONE	1	B	B1	852
PUBLIC BUILDINGS	NONE	1	B	B1	853
INT IMPROVEMENT	NONE	1	B	B1	854
SALINE	NONE	1	B	B1	855
COLORADO STATE UNIVERSITY	NONE	1	B	B1	856
HESPERUS	NONE	1	B	B1	857
UNIVERSITY OF COLORADO	NONE	1	B	B1	858
REFORMATORY	NONE	1	B	B1	859
STATE FOREST FOR COUNTY SCHOOL	36-7-202	1	B	B1	866
STATE LANDS TRUST/EX		1	B	B2	
SCHOOL	22-41-101	1	B	B2	705
PENITENTIARY	NONE	1	B	B2	706
PUBLIC BUILDINGS	NONE	1	B	B2	707
INT IMPROVEMENT	NONE	1	B	B2	708
SALINE	NONE	1	B	B2	709
COLORADO STATE UNIVERSITY	NONE	1	B	B2	710
HESPERUS	23-30-114	1	B	B2	711
UNIVERSITY OF COLORADO	NONE	1	B	B2	712
REFORMATORY - EXPENDABLE	NONE	1	B	B2	733
STATE FOREST FOR COUNTY SCHOOL	36-7-202	1	B	B2	766
OTHER PERMANENT TRUSTS/NE		1	B	BY	
HALL HIST MARKER-NONEXPENDABLE	24-80-209	1	B	BY	723
OTHER PERMANENT-NONEXPENDABLE	VARIOUS	1	B	BY	850
WILDLIFE FOR FUTURE GENERATION	33-1-112(7)	1	B	BY	861
VETERANS MONUMENT PRESERVATION	24-80-1401	1	B	BY	862
OTHER PERMANENT TRUST FUNDS/EX		1	B	BZ	
WILDLIFE FOR FUTURE GENERATION	33-1-112	1	B	BZ	761
VETERANS MONUMENT PRESERVATION	24-80-1401	1	B	BZ	762
HALL HIST. MARKER-EXPENDABLE	24-80-209	1	B	BZ	763
OTHER PERMANENT FDS-EXPENDABLE	VARIOUS	1	B	BZ	770
CAPITAL PROJECTS		1	C		
REGULAR CAPITAL CONSTRUCTION		1	C	C1	
PUBLIC SAFETY COMMUNICATIONS	24-30-908.5	1	C	C1	12N
ARTS IN PUBLIC PLACES FUND	24-80.5-101	1	C	C1	273
REGULAR CAPITAL CONSTRUCTION	24-75-302	1	C	C1	461
SPECIAL CAPITAL CONSTRUCTION	24-75-302	1	C	C1	462
CORRECTIONS EXPANSION RESERVE	17-1-116	1	C	C1	463
DEBT SERVICE		1	D		
DEBT SERVICE		1	D	D1	
DEBT SERVICE	NONE	1	D	D1	450
GENERAL FUND		1	G		
GENERAL FUND - UNRESTRICTED		1	G	G1	
GENERAL FUND - UNRESTRICTED	24-75-201	1	G	G1	100
LIABILITY FUND	24-30-1510	1	G	G1	11L
PROPERTY FUND	24-30-1510.5	1	G	G1	11P
WORKER'S COMPENSATION FUND	24-30-1510.7	1	G	G1	11W
SCHOOL DIST TRAN REPAY ODD YR	29-15-112(4)	1	G	G1	16W
SCHOOL DIST TRAN REPAY EVEN YR	29-15-112(4)	1	G	G1	17P
GENERAL FUND - EXEMPT ACCOUNT	24-77-103.6	1	G	G1	1EX
COFRS WAREHOUSE INVENTORY	NONE	1	G	G1	600

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
SPECIAL REVENUE FUNDS		1	R		
STATE PUBLIC SCHOOL FUND		1	R	R1	
STATE PUBLIC SCHOOL FUND	22-54-114	1	R	R1	113
CONTINGENCY RESERVE FUND	22-54-117	1	R	R1	17H
SCHOOL CAP CONSTR EXPEND RESER	22-54-117(1.	1	R	R1	20F
LOTTERY PROCEEDS CONTNGNC RESV	22-54-117(1.	1	R	R1	20G
HIGHWAYS		1	R	R2	
STATE HIGHWAY FUND	43-1-219	1	R	R2	400
MOTORCYCLE LICENSE	43-5-504	1	R	R2	402
LEAF		1	R	R2	403
COLO TITLE AND REGIS (CSTARS)	42-1-211	1	R	R2	404
HIGHWAY USERS	43-4-201	1	R	R2	405
AIR ACCOUNT	42-4-311(3)	1	R	R2	406
PUBLIC SAFETY SPECIAL REVENUE		1	R	R2	407
DPS-SALES OF VEHICLES		1	R	R2	408
EMERGENCY MEDICAL SERVICES	25-3.5-603	1	R	R2	409
IDENTIFICATION SECURITY FUND	42-1-220	1	R	R2	414
LICENSE PLATE CASH FUND	42-3-113	1	R	R2	435
LICENSING SERVICES CASH FUND	42-2-114.5	1	R	R2	437
STATE INFRASTRUCTURE BANK	PL104-59	1	R	R2	715
HUT BRIDGE FUND - COUNTIES	43-2-202	1	R	R2	730
HUT BRIDGE FUND - CITIES	43-2-202	1	R	R2	731
STATE EDUCATION FUND		1	R	R3	
STATE EDUCATION FUND	00AMEND23(4)	1	R	R3	440
LABOR		1	R	R4	
DISPLACED HOMEMAKERS	8-15.5-108	1	R	R4	136
P.E.S.S.S.	24-53-105	1	R	R4	138
UTILITZATION REVIEW	8-45-501(2)A	1	R	R4	139
WORKMENS COMP SELF-INSURANCE	8-44-202(2)	1	R	R4	140
WORKMENS' COMPENSATION CASH	8-44-112(7)	1	R	R4	142
WORKMENS' COMP COST CONTAINMNT	8-14.5-108	1	R	R4	143
EMPLOYMENT SUPPORT FUND	8-77-109	1	R	R4	232
WKMN COMP IMMEDIATE PYMT FUND	8-44-206(3)	1	R	R4	233
WKMN COMP GUARANTEE FUND	8-44-206(4)	1	R	R4	234
MEDICAL DISASTER	8-46-302	1	R	R4	415
SUBSEQUENT INJURY	8-46-101(B)	1	R	R4	416
MAJOR MEDICAL	8-46-202	1	R	R4	417
UNEMPLOYMENT REVENUE FUND	8-77-106	1	R	R4	702
SELF INS WRKS/COMP CLAIM PAYMT	NONE	1	R	R4	945
COLORADO GAMING FUND		1	R	R5	
COUNCIL ON THE ARTS CASH FUND	23-9-108	1	R	R5	19G
FILM INCENTIVE CASH FUND	24-46-105.8	1	R	R5	19H
NEW JOBS INCENTIVE CASH FUND	24-46-105.7	1	R	R5	19J
BIOSCIENCE DISCOVERY EVAL FUND	24-48.5-108	1	R	R5	19K
LOCAL GOVT LIM GAMING IMPACT	12-47.1-1601	1	R	R5	274
LIMITED GAMING FUND	12-47.1-701	1	R	R5	401
TOBACCO IMPACT MITIGATION		1	R	R6	
TOBACCO USE PREVENTION	24-35-507	1	R	R6	11X
READ-TO-ACHIEVE CASH FUND	22-7-908(1)	1	R	R6	13J
NURSE HOME VISITOR PROGRAM	25-31-107(2)	1	R	R6	13M
TOBACCO PROGRAM FUND	25-3.5-807(1	1	R	R6	13V
PRIMARY AND PREVENTIVE CARE	25.5-3-207	1	R	R6	14B
STATE VETERANS TRUST FUND	28-5-709	1	R	R6	14G
NATIVE AMERICAN SUBSTANCE ABUS	26-4-423(1)	1	R	R6	15J
COLORADO AUTISM TREATMENT FUND	25.5-6-805	1	R	R6	18A
HEALTH CARE EXPANSION FUND	24-22-117(2)	1	R	R6	18K
PRIMARY CARE FUND	24-22-117(2)	1	R	R6	18L
TOBACCO EDUCATION PROGRAMS	24-22-117(2)	1	R	R6	18M
PREVENTION DETECTION TREATMENT	24-22-117(2)	1	R	R6	18N

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
PEDIATRIC SPECIALTY HOSPITAL	24-22-117(2)	1	R	R6	18P
MILITARY FAMILY RELIEF FUND	28-3-1502(1	1	R	R6	18Z
HEALTH DISPARITIES GRANTS FUND	24-22-117(2)	1	R	R6	19F
AIDS AND HIV PREVENTION	24-4-1415(1)	1	R	R6	19S
SUPPLEMENTAL STATE CONTRIBUTON	24-50-609(5)	1	R	R6	20H
TLS MONEYS HEALTH EDUCATION	24-75-1104.5	1	R	R6	20J
ALC/DRUG ABUSE PREVENTN TREATM	24-75-1104.5	1	R	R6	20K
HEALTH SRVC PER CAPITA SUPPORT	25-1-516(2)	1	R	R6	20L
COLORADO IMMUNIZATION FUND	25-4-2301	1	R	R6	20M
S-T INNOVATIVE HEALTH PROGRAM	25-36-101(2)	1	R	R6	20Q
OFFENDER MENTAL HEALTH SERVICE	27-1-204	1	R	R6	20R
TOBACCO LITIGATION SETTLEMENT	24-22-115	1	R	R6	430
STATE DENTAL LOAN REPAYMENT	25-23-104(1)	1	R	R6	434
TOBACCO TAX SC ART X SECT 21	24-22-117(1)	1	R	R6	436
TOBACCO SETTLEMENT-EXPENDABLE	24-22-115.5	1	R	R6	765
TOBACCO SETTLEMENT-NONEXPENDBL	24-22-115.5	1	R	R6	865
WATER CONSERVATION CONSTRUCT		1	R	R7	
WATER EFFICIENCY GRANT PROGRAM	37-60-126(13	1	R	R7	18V
WATER CONSERVATION CONSTRUCT	37-60-121	1	R	R7	424
LOAN FORECLOSURE FUND	37-60-123.1	1	R	R7	480
FLOOD RESPONSE FUND	37-60-123.2	1	R	R7	481
LITIGATION FUND	37-60-121(2.	1	R	R7	482
FISH & WILDLIFE RESOURCES	37-60-121(6)	1	R	R7	483
EMERGENCY DAM REPAIR CASH FUND	37-60-122.5	1	R	R7	484
EMERGENCY INFRASTRUCTURE	37-60-122.7	1	R	R7	485
SMALL PROJECT LOAN FUND	37-60-122.7	1	R	R7	486
FEASIBILITY SMALL GRANT FUND	37-60-122.7	1	R	R7	487
PUBLICATIONS FUND	37-60-122.8	1	R	R7	488
COLO RIVER RECOVERY PROGRAM	37-60-122.9	1	R	R7	489
ARKANSAS RIVER AUGMENTATION	37-60-130	1	R	R7	490
WATERSHED PROTECTION FUND	39-22-2403	1	R	R7	491
STREAM GAUGE FUND	37-60-124.4	1	R	R7	492
RESOURCE EXTRACTION		1	R	R8	
SEVERANCE TAX	39-29-110(1)	1	R	R8	152
MINERAL LEASING	34-63-102	1	R	R8	153
OIL SHALE SPECIAL FUND	34-63-104	1	R	R8	15Q
TRUST ADMINISTRATION FUND	36-1-145	1	R	R8	162
OFFICE OF MINES OPERATIONS	34-24-103	1	R	R8	168
EMERGENCY RESPONSE CASH FUND	34-32-122(3)	1	R	R8	211
MINED LAND RECLAMATION FUND	34-32-127	1	R	R8	256
RECLAMATION WARRANTY FORFEITUR	34-32-122	1	R	R8	270
SEVERANCE TAX TRUST -OPERATING	39-29-109	1	R	R8	704
SEVERANCE TAX TRUST -BASE ACCT	39-29-109	1	R	R8	744
MINED LAND SUBSIDENCE FUND	PL95-87 401C	1	R	R8	821
INACTIVE MINES FUND	34-24-103(5)	1	R	R8	829
RESOURCE MANAGEMENT		1	R	R9	
LAND & WATER MGMT-NONEXPENDABL	36-1-148	1	R	R9	161
WATER DATA BANK	37-80-111.5	1	R	R9	163
PUBLICATION REVOLVING	37-80-111.5	1	R	R9	164
GROUND WATER PUBLICATION	37-90-116(1)	1	R	R9	165
SATELLITE MONITORING	37-80-111.5	1	R	R9	166
GROUND WATER MANAGEMENT	37-80-111.5	1	R	R9	167
WATER ADMINISTRATION CASH FUND	37-80-121(4)	1	R	R9	16G
PARKS STORES REVOLVING FUND	33-10-111.5	1	R	R9	16H
WELL INSPECTION CASH FUND	37-80-111.5	1	R	R9	16S
OIL & GAS CONSERVATION FUND	34-60-122	1	R	R9	170
GEOLOGICAL SURVEY CASH FUND	34-1-105	1	R	R9	171
PARKS CASH FUND	33-10-111	1	R	R9	172
SNOWMOBILE RECREATION FUND	33-14-106	1	R	R9	173

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
RIVER OUTFITTERS	33-32-111	1	R	R9	175
GRAVEL PIT LAKES	37-90-137(11	1	R	R9	209
OFF HIGHWAY VEHICLES	33-14.5-106	1	R	R9	210
COALBED METHANE SEEPAGE	34-60-129(1)	1	R	R9	21G
PARKS/OUTDOOR REC EMERGENC RES	33-10-111.5	1	R	R9	21H
SEARCH & RESCUE FD	33-1-112.5	1	R	R9	420
DNR GOCO DISTRIBUTION	33-60-103(1)	1	R	R9	426
DNR LOTTERY DISTRIBUTION	33-60-103(1)	1	R	R9	427
NATURAL RES FOUNDATION FUND	24-33-108	1	R	R9	750
ENVIRONMNT & HEALTH PROTECTION		1	R	RA	
STREPTOCOCCUS TEST	25-4-1202	1	R	RA	114
HAZARDOUS SUBSTANCES RESPONSE	25-16-104.6	1	R	RA	116
SOLID WASTE MGMNT RESERVE	30-20-118	1	R	RA	117
STATIONARY SOURCES	25-7-114.7(2	1	R	RA	119
CHILDREN'S BASIC HEALTH PLAN	25.5-8-105	1	R	RA	11G
LEAD HAZARD REDUCTION	25-5-1106	1	R	RA	11S
WATER QUALITY	25-8-502(II)	1	R	RA	120
NEWBORN GENETICS	25-4-1006	1	R	RA	121
LAW ENFORCEMENT-DUI	43-4-401	1	R	RA	122
RADIATION CONTROL	25-11-104(6)	1	R	RA	123
VITAL RECORDS	25-2-121(2)B	1	R	RA	124
HAZ WASTE FEES	25-15-304	1	R	RA	126
NAT. RESOURCES DAMAGE RECOVERY	25-16-104.7	1	R	RA	127
SLUDGE MGMT	30-20-110.5	1	R	RA	128
TRAUMA SYSTEM CASH FUND	25-3.5-705(2	1	R	RA	12A
DECOMMISSIONING FUND	25-11-113(2)	1	R	RA	12K
YOUTH MENTORING SERVICES	25-20.5-203	1	R	RA	12R
BOILER INSPECTION	9-4-109(4)	1	R	RA	137
STUDENT DROPOUT PREVENTION	25-20.5-204	1	R	RA	13K
MEDICAL MARIJUANA CASH FUND	25-1-107(1)	1	R	RA	14V
CF&I SETTLEMENT FUND	RESTRICTED	1	R	RA	14W
HAZARDOUS SUBSTANCE SETTLEMENT	RESTRICTED	1	R	RA	14X
CATHODE RAY TUBE RECYCLING	25-17-105.5	1	R	RA	15A
BREAST & CERVICAL CANCER PRVNT	26-4-532(7)	1	R	RA	15D
SUPPLEMENTAL OAP HEALTH & MED	26-2-117(3)	1	R	RA	15K
STROKE PREVENTION & TREATMENT	25-34-105	1	R	RA	15L
DRINKING WATER CASH FUND	25-1.5-209 2	1	R	RA	16K
WHOLS FOOD MANF & STRGE PROTEC	25-5-426 (5)	1	R	RA	16L
FAMILY RESOURCE CENTERS FUND	39-22-2503	1	R	RA	17C
PEDIATRIC HOSPICE CARE	26-4-533(6)	1	R	RA	17R
COMMERCIAL SWINE FEEDING OPERS	25-7-138(6)	1	R	RA	19R
WATER QUALITY IMPROVEMENT	25-8-608(1.5	1	R	RA	19T
COLORADO HEALTH CARE SERVICES	26-15-114(1)	1	R	RA	19V
HEALTH CARE REFORM CASH	10-16-131(5)	1	R	RA	19W
ADOLESCENT SUBST ABUSE PREVENT	18-13-122(16	1	R	RA	19Y
COORDINATED CARE -DISABILITIES	26-4-537(4)	1	R	RA	19Z
CHILD ABUSE INVESTIGATION	18-24-103(2)	1	R	RA	20B
RECYCLING RSRCS ECONOMIC OPPOR	25-16.5-106.	1	R	RA	20Y
CERVICAL CANCER IMMUN AWARENES	25-4-2504(2)	1	R	RA	20Z
STUDENT BEFORE/AFTER SCHOOL	25-20.5-205	1	R	RA	21L
COLORADO CARES RX PROGRAM	25.5-2.5-105	1	R	RA	21M
HEALTH INFORMATION TECHNOLOGY	25-1-1401(4)	1	R	RA	21Q
ASSTD LIVING RESID IMPROVEMENT	25-27-106(2)	1	R	RA	21S
MEDICATION ADMINISTRATION FUND	25-1.5-303	1	R	RA	224
COLO CHILDREN'S TRUST FUND	19-3.5-106	1	R	RA	229
ASSISTED LIVING RESIDENCE FUND	25-27-107.5	1	R	RA	246
INDUSTRIAL PRETREATMENT WATER	25-8-502(B.5	1	R	RA	249
HLTH FAC GEN'L LICENSURE	25-3-103.1	1	R	RA	265
FOOD PROTECTION CASH FUND	25-4-1608	1	R	RA	266

	FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
	OZONE PROTECTION FUND	25-7-135	1	R	RA	275
	ARTIFICIAL TANNING DEVICE FUND	25-5-1004	1	R	RA	276
	POLLUTION PREVENTION FUND	25-16.5-109	1	R	RA	277
	HAZARDOUS WASTE COMMISSION FND	25-15-315	1	R	RA	279
	IMMUNIZATION FUND	25-4-1708	1	R	RA	280
	NURSING HOME PENALTY CASH FUND	26-4-505(3)A	1	R	RA	284
	ENVIRONMENTAL LEADERSHIP	25-6.7-109(2	1	R	RA	297
OTHER	SPECIAL REVENUE FUNDS		1	R	RZ	
	OFFENDER SERVICES	16-11-214	1	R	RZ	101
	SEED CASH FUND	35-27-124	1	R	RZ	102
	AGRICULTURAL PRODUCTS INSPECTN	35-23-114(3)	1	R	RZ	103
	VET, VACCINE & SVC FUND	35-50-146	1	R	RZ	104
	PESTICIDE APPLICATOR FUND	35-9-126	1	R	RZ	105
	DISEASED LIVESTOCK FUND	35-50-140.5	1	R	RZ	106
	SEAL OF QUALITY FUND	35-29-107	1	R	RZ	107
	ALTERNATIVE LIVESTOCK FARM	35-41.5-116	1	R	RZ	109
	PREDATOR CONTROL FUND	35-40-104	1	R	RZ	110
	CERVIDAE DISEASE FUND	35-50-114.5	1	R	RZ	111
	CENTRAL FILING FUND	35-15-104	1	R	RZ	112
	DONATIONS	25-1-107(U)	1	R	RZ	115
	ALCOHOL/DRUG DRIVING SAFETY	42-4-1301.3	1	R	RZ	118
	SEX OFFENDER IDENTIFICATION	24-33.5-415.	1	R	RZ	11A
	DRUG ABUSE RESISTANCE EDUC	39-22-1603	1	R	RZ	11B
	COUNTY CLERK'S TECHNOLOGY FUND	4-9.3-105(3.	1	R	RZ	11C
	MOFFAT TUNNEL CASH FUND	32-8-126	1	R	RZ	11E
	BALLOT INFO PUB & DIST FUND	1-40-124.5	1	R	RZ	11F
	ANIMAL CRUELTY PREVENTION FUND	18-9-201.7	1	R	RZ	11H
	WESTERN SLOPE MIL VET'S CEM	28-5-708	1	R	RZ	11J
	NATIONAL ACADEMIC CONTEST FUND	22-2-121	1	R	RZ	11M
	TAX DELINQUENCY NOTIFICATION	38-25.5-103.	1	R	RZ	11N
	CHILD DENTAL PLAN FUND	25-21.5-105	1	R	RZ	11Q
	STATE RAIL BANK FUND	43-1-1309	1	R	RZ	11R
	COLORADO BUSINESS INCENTIVE	24-46.5-102	1	R	RZ	11T
	VENDOR OFFSET IMPLEMENTATION	24-30-202.4	1	R	RZ	11V
	PERSISTENT DRUNK DRIVER	42-3-130.5	1	R	RZ	11Y
	TREASURY STATUTORY CLEARING	NONE	1	R	RZ	11Z
	ALC & DRUG AB COUNSELOR TRNG	25-1-211	1	R	RZ	125
	BREAST CANCER SCREEN	25-4-1503	1	R	RZ	129
	FIRE SVC EDUCATION & TRNG	24-33.5-1207	1	R	RZ	12B
	FIRE SUPPRESSION CASH	24-33.5-1207	1	R	RZ	12C
	CBI CONTRABAND	24-33.5-415	1	R	RZ	12D
	FIREWORKS LICENSING CASH	12-28-104(6)	1	R	RZ	12E
	HAZMAT RESPONDER VOL CERT	24-33.5-1405	1	R	RZ	12F
	SPECIES CONSERVATION-O&M ACCT	24-33-111(2)	1	R	RZ	12G
	SPECIES CONSERVATION-CAP ACCT	24-33-111(2)	1	R	RZ	12H
	LONG-TERM CARE FUND	25-11-113(4)	1	R	RZ	12J
	READING SVCS FOR THE BLIND	24-90-105.5	1	R	RZ	12L
	RETAIL ELECTRICITY POLICY DEV	40-4-114	1	R	RZ	12M
	ALTERNATIVE FUELS REBATE	39-33-105	1	R	RZ	12P
	EPA - SETTLEMENT PROJECTS	RESTRICTED	1	R	RZ	12Q
	CHILD CARE LICENSING CASH FUND	26-6-105	1	R	RZ	12T
	CHILD CARE CASH FUND	26-6-114	1	R	RZ	12U
	BUILDING REGULATION FUND	24-32-3309	1	R	RZ	12V
	NONPROFIT HEALTH CARE REVIEW	6-19-406(F)	1	R	RZ	12W
	HAZ SUBSTANCE PLAN & RESPONSE	29-22-106.5	1	R	RZ	12X
	VIOLENT OFFENDER ID FUND	24-33.5-415.	1	R	RZ	12Y
	FAMILY VIOLENCE JUSTICE FUND	14-4-107(1)	1	R	RZ	12Z
	SHEEO MINORITY GRANT	23-1-105(4)	1	R	RZ	131
	UNEXPENDED CASH ROLLFORWARD	24-80-209	1	R	RZ	132

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
RESERVED SURPLUS-OPERATING	NONE	1	R	RZ	133
OPERATING VOUCHERS	NONE	1	R	RZ	134
OPERATING- HUD SEC 8 MOD REHAB	NONE	1	R	RZ	135
NONPUBLIC SCHOOL FINGERPRINT	22-1-121(1.7	1	R	RZ	13A
FOREIGN CAPITAL DEPOSITORY	11-37.5-118	1	R	RZ	13B
JUDICIAL PERFORMANCE CASH FUND	13-5.5-107	1	R	RZ	13C
CONVEYANCE SAFETY FUND	9-5.5-111(2)	1	R	RZ	13D
BINGO-RAFFLE CASH FUND	12-9-103.5	1	R	RZ	13E
CENTRAL INFORMATION SYSTEM	4-9.3-105	1	R	RZ	13F
CRUDE OIL REFUND	EX ORD 56-87	1	R	RZ	13G
ATTORNEY'S FEES AND COSTS	24-31-108(2)	1	R	RZ	13H
FIXED & ROTARY-WING AMBULANCES	25-3.5-307(2	1	R	RZ	13L
TRAVEL AND TOURISM PROMOTION	24-49.7-106	1	R	RZ	13N
TRAVEL AND TOURISM ADDITIONAL	24-49.7-106	1	R	RZ	13P
SUICIDE PREVENTION COORDINATN	25-1-107(1)	1	R	RZ	13R
SECTION 8 PRE FED FISCAL YR 04	NONE	1	R	RZ	13S
BOXING CASH FUND	12-10-109(2)	1	R	RZ	13T
SCHOOL CONSTR. AND RENOVATION	22-43.7-103	1	R	RZ	13W
TEACHER DEVELOPMENT FUND	22-7-708	1	R	RZ	13X
LEARNING IMPROVEMENT FUND	22-7-507(3)	1	R	RZ	13Y
PUBLIC SAFETY INSPECTION	8-1-151	1	R	RZ	141
LP GAS INSPECTION FUND	8-20-206.5	1	R	RZ	144
ANTITRUST CUSTODIAL FUNDS	6-2-111	1	R	RZ	145
CP-CUSTODIAL FUNDS	6-1-103	1	R	RZ	146
SP-CUSTODIAL FUNDS	16-13-311(4)	1	R	RZ	147
NAT RES CUSTODIAL FUNDS	37-60-113	1	R	RZ	148
MEDICAID FRAUD CUSTODIAL FUNDS	26-1-112	1	R	RZ	149
GRANTS TO PUBLIC LIBRARIES	24-90-407	1	R	RZ	14A
COLO HERITAGE COMMUNITIES FUND	24-32-3207	1	R	RZ	14C
DEAF AND HARD OF HEARING FUND	26-21-107(1)	1	R	RZ	14E
OLDER COLORADANS CASH FUND	26-11-205.5	1	R	RZ	14F
GUARDIAN AD LITEM FUND	13-91-106(1)	1	R	RZ	14H
CRT-APPOINTED SPECIAL ADVOCATE	13-91-106(2)	1	R	RZ	14J
STATE CRT AWARDED FORFEITURES	16-13-311(3)	1	R	RZ	14K
US DOT SHARED FORFEITURES	18 USC	1	R	RZ	14L
POST CUSTODIAL FUNDS	RESTRICTED	1	R	RZ	14P
ADVANCE TECHNOLOGY FUND	25-16.5-105(	1	R	RZ	14R
SCHOOL AWARDS PROGRAM	22-11-304	1	R	RZ	14T
GEAR UP SCHOLARSHIP TRUST FUND	RESTRICTED	1	R	RZ	14Y
COLLECTION AGENCY BOARD	12-14-136	1	R	RZ	150
UNIFORM CONSUMER CREDIT CODE	5-6-204	1	R	RZ	151
WEED FREE CROP CERTIFICATION	35-27.5-108	1	R	RZ	154
TOURISM RESERVE	24-32-1306	1	R	RZ	155
ECONOMIC DEVELOPMENT FUND	24-46-105	1	R	RZ	156
CUM SURPLUS-HUD SEC 8 VOUCHER	29-4-708(K)	1	R	RZ	157
REAL ESTATE PROCEEDS	28-3-106	1	R	RZ	159
MEDICAID BUY-IN CASH FUND	26-4-1204(3)	1	R	RZ	15B
AGRICULTURE VALUE-ADDED FUND	35-75-205	1	R	RZ	15C
FOSTER CARE ALTERNATIVES CASH	26-1-111(7)D	1	R	RZ	15E
FAMILY STABILIZATION SERVICES	19-1-125(2)	1	R	RZ	15F
FAMILY-FRIENDLY COURT PROGRAM	13-3-113(6)	1	R	RZ	15H
CONTROLLED SUBSTANCE PROGRAM	12-22-306	1	R	RZ	15M
CLERK & RECORDER TECHNOLOGY	30-10-422	1	R	RZ	15N
FAMILY LITERACY EDUCATION FUND	22-2-124(8)	1	R	RZ	15P
NATIONAL CREDENTIAL FUND	22-60.5-112.	1	R	RZ	15R
FACILITY SUMMER SCHOOL GRANTS	22-86-106	1	R	RZ	15T
COURT-APPT SPECIAL ADVOCATE	39-22-2303	1	R	RZ	15V
FUEL PIRACY COMPUTER REPROGRAM	41-1-221(1)	1	R	RZ	15X
COLORADO WATERSHED PROTECTION	39-22-2403	1	R	RZ	15Y

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
AVIATION FUND	43-10-109	1	R	RZ	160
PUBL REVOLVING FUND	NONE	1	R	RZ	169
CHARTER SCHOOL ADMINISTRATIVE	22-30.5-406	1	R	RZ	16A
UCCC CUSTODIAL FUNDS	RESTRICTED	1	R	RZ	16B
SEX OFFENDER REGISTRY FUND	16-22-110(7)	1	R	RZ	16C
JUDICIAL STABILIZATION CASH	13-32-101	1	R	RZ	16D
PRIVATE ACTIV BOND ALLOCATION	24-32-1707	1	R	RZ	16E
PROPERTY TAX EXEMPTION FUND	39-2-117(3)	1	R	RZ	16F
ELECTRONIC BENEFITS TRANSF SER	26-2-104(2D)	1	R	RZ	16J
CHILD HOME & COMM BASED SERV	26-4-424(5)	1	R	RZ	16M
NURSING FACILITY CASH FUND	26-4-410.2	1	R	RZ	16N
COORDINATION COUNCIL CASH FUND	24-33-303 (2	1	R	RZ	16P
MULTI-EMPLOYER WELFARE ARGMNT	10-16-902(6)	1	R	RZ	16Q
INSPECT & CONSUMER SERVIC CASH	35-1-106.5	1	R	RZ	16R
FED TAX RELIEF ACT - 2003	RESTRICTED	1	R	RZ	16T
MANDATED HEALTH INSUR BENEFITS	10-16-103.3	1	R	RZ	16U
RACING CASH FUND	12-60-205	1	R	RZ	16V
TRAUMATIC BRAIN INJURY FUND	26-1-210(1)	1	R	RZ	16X
SERVICE FEE FUND	26-4-410(1)D	1	R	RZ	16Y
LOTTERY-GREAT OUTDOORS COLO	ART XXVII	1	R	RZ	174
EXCESS RENTAL REVENUES	NONE	1	R	RZ	176
SBDCC	11-36-108	1	R	RZ	177
FEDERAL CONTRACTS	24-34-301	1	R	RZ	178
VICKERS OIL OVERCHARGE FUNDS	EX ORD 56-87	1	R	RZ	179
PROCESS & END USERS WASTE TIRE	25-17-202.5	1	R	RZ	17A
CORONER TRAINING FUND	30-10-601.8	1	R	RZ	17B
JUVENILE DIVERSION CASH FUND	19-2-303.5	1	R	RZ	17D
DRUG OFFENDER TREATMENT FUND	18-19-103	1	R	RZ	17E
CHARTER SCHOOL FINANCING ADMIN	22-30.5-406	1	R	RZ	17F
AUTO THEFT PREVENTION CASH FND	42-5-112(4A)	1	R	RZ	17G
WATER ADJUDICATION CASH FUND	37-92-308(3)	1	R	RZ	17J
RECORDS AND REPORTS FUND	19-1-307(2.5	1	R	RZ	17K
LEGISLATIVE EXPENSES FUND	2-3-1002(1)	1	R	RZ	17L
CLOSING ACHIEVEMENT GAP FUND	22-7-613	1	R	RZ	17M
COUNTERDRUG ACTIVITIES CASH	24-33.5.227	1	R	RZ	17N
DANGEROUS DOG FUND	35-42-115(3)	1	R	RZ	17Q
MILITARY AND VETERANS AFFAIRS	28-3-107	1	R	RZ	17S
DISTANCE LEARNING CASH FUND	28-3-108	1	R	RZ	17T
VOLUNTEER FIRE DEPT APPL	31-30-112(4)	1	R	RZ	17U
WELL ENFORCEMENT CASH	37-90-111.5	1	R	RZ	17V
EXCESS TITLE IV-E REIMBURSEMNT	26-1-111(2)D	1	R	RZ	17W
EARLY CHILDHD SCHOOL READINESS	26-6-306.5(2	1	R	RZ	17Y
TRANSPORTATION RENOVATION	43-1-210 6(B	1	R	RZ	17Z
EXXON OIL OVERCHARGE FUNDS	NONE	1	R	RZ	180
DIAMOND SHAMROCK SETTLEMENT	NONE	1	R	RZ	181
STRIPPER WELL SETTLEMENT	NONE	1	R	RZ	182
AMOCO II OIL OVERCHARGE FUNDS	NONE	1	R	RZ	183
FIXED UTILITIES	40-2-114	1	R	RZ	184
MOTOR CARRIER	40-2-110.5	1	R	RZ	185
NUCLEAR MATERIALS TRANSPORT	42-20-511	1	R	RZ	186
HIGHWAY CROSSING	43-4-201	1	R	RZ	187
HAZARDOUS MATERIALS	42-20-107	1	R	RZ	188
DIV OF REGISTRATIONS CASH FUND	24-34-105	1	R	RZ	189
FINANCIAL LITERACY CASH FUND	22-2-127(6)	1	R	RZ	18B
CHARTER SCHOOL INSTITUTE FUND	22-30.5-506	1	R	RZ	18C
PERFORMANCE INCENTIVE CASH FND	26-5-105.5(3	1	R	RZ	18D
SEX OFFENDR TREATMENT PROVIDER	16-11.7-106	1	R	RZ	18E
DOM VIOLNCE TREATMENT PROVIDER	16-11.8-104(	1	R	RZ	18F
KS V. CO DAMAGE PAYMENT FUND	24-31-502(1)	1	R	RZ	18G

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
KS V. CO LEGAL COST FUND	24-31-502(2)	1	R	RZ	18H
STUDY-MENTALLY ILL-JUSTICE SYS	18-1.9-106(1	1	R	RZ	18J
COLLABORATIVE MGMNT INCENTIVE	24-1.9-104(1	1	R	RZ	18Q
FOOD DISTRIBUTION PROG SERVICE	26-1-121(4B)	1	R	RZ	18R
PRESCRIPTION DRUG MONITORING	12-22-706(1)	1	R	RZ	18S
SBLC INVESTMENT AND DEVELOPMNT	36-1-153(1)	1	R	RZ	18T
ABANDONED MINE RECLAMATION	34-34-102(1)	1	R	RZ	18U
VIATICAL SETTLEMENTS CASH	10-7-619	1	R	RZ	18W
CRIMINAL ALIEN ASSISTANCE CASH	17-1-107.5	1	R	RZ	18Y
PEER HEALTH ASSISTANCE FUND	12-36-123.5	1	R	RZ	190
TRADE NAME FUND BALANCE	24-35-301	1	R	RZ	191
COLO DEALER LICENSE BOARD	12-6-123	1	R	RZ	192
OAP STABILIZATION	26-2-116	1	R	RZ	193
DOMESTIC ABUSE PROGRAM	39-22-802	1	R	RZ	194
CHILD ABUSE REGISTRY	19-3-313(14)	1	R	RZ	195
DISABLED TELEPHONE USERS FUND	40-17-104	1	R	RZ	196
HOMELESS PREVENTION PROGRAM	39-22-1302	1	R	RZ	197
IV-D INTERCEPTS	26-2-133	1	R	RZ	198
ASSISTANCE PAYMENTS INTERCEPT	26-4-403	1	R	RZ	199
COLLECTION AGENCY BOARD CUSTOD	24-31-108	1	R	RZ	19A
DYNAMIC MODELING CASH FUND	2-3-304.5(5)	1	R	RZ	19B
EVAL-STATE VET NURSING HOMES	26-12-305(1)	1	R	RZ	19C
DROPOUT PREVENTION ACTIVITY	22-27.5-105	1	R	RZ	19D
WHOLESALE/DISTRIB SUB LICENSE	39-28-102.5	1	R	RZ	19E
PRINCIPAL DVLPMT SCHOLARSHIP	22-9.5-104	1	R	RZ	19L
READING ASSISTANCE GRANT PRG	22-88-104	1	R	RZ	19M
CONSERVATION DISTRICT GRANTS	35-1-106.7(1	1	R	RZ	19N
SALES AND USE TAX HOLDING FUND	39-26-123(2	1	R	RZ	19P
IDENTITY THEFT FINANCIAL FRAUD	24-33.5-1707	1	R	RZ	19Q
MORTGAGE BROKER REGISTRATION	12-61-908(2)	1	R	RZ	19U
SECRETARY OF STATE FEES	24-21-104	1	R	RZ	200
ELDERLY PROPERTY	39-3.5-106	1	R	RZ	201
LAND BOARD	36-1-141	1	R	RZ	202
FIREFIGHTER/FIRST RESPONDER	24-33.5-1207	1	R	RZ	203
CBI REVOLVING FUND	24-33.5-415	1	R	RZ	204
MISSING KIDS	24-33.5-415	1	R	RZ	205
STATE PATROL CONTRABAND	24-33.5-225	1	R	RZ	206
VICTIMS ASST	24-33.5-506	1	R	RZ	207
TEACHER SALARY POLICY PLANNING	22-67-105	1	R	RZ	208
PRIVATE LETTER RULING FUND	24-35-103.5	1	R	RZ	20A
COMMUNITY POLICING PROGRAM	24-33.5-605	1	R	RZ	20C
METHAMPHETAMINE ABUSE RESPONSE	18-18.5-105	1	R	RZ	20D
PUBLIC SCHOOL TRANSPORTATION	22-51-103(1)	1	R	RZ	20E
NOTARY ADMINISTRATION CASH FD	12-55-102.5	1	R	RZ	20N
HELP AMERICA VOTE FUND	HAVA 2002	1	R	RZ	20P
BIOLOGICAL PEST CONTROL	35-1-106.8	1	R	RZ	20S
PHYTOSANITARY INSPECTION	35-4-111(3	1	R	RZ	20T
START SMART NUTRITION PROGRAM	22-82.7-105	1	R	RZ	20U
ONLINE EDUCATION CASH FUND	22-30.7-107(	1	R	RZ	20V
COURT SECURITY CASH FUND	13-1-204(1)	1	R	RZ	20W
REAL ESTATE CASH FUND	12-61-111.5	1	R	RZ	212
DIV OF SECURITIES CASH FUND	11-51-707	1	R	RZ	213
MANDATORY F&V INSPECTION FUND	35-23-114	1	R	RZ	214
BEE INSPECTION FUND	35-25-116	1	R	RZ	215
COLO NURSERY FUND	35-26-106	1	R	RZ	216
CHEMIGATION FUND	35-11-114	1	R	RZ	217
ORGANIC CERTIFICATION FUND	35-11.5-113	1	R	RZ	218
PESTICIDE REGISTRATION FUND	35-9-126	1	R	RZ	219
ADDRESS CONFIDENTIALITY PROGRM	24-21-214(4)	1	R	RZ	21A

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
INNOVATIVE HE RESEARCH FUND	23-19.7-104	1	R	RZ	21B
PUB SCHOOL ENERGY EFFICICIENCY	39-29-109.5	1	R	RZ	21C
CLEAN ENERGY FUND	24-75-1201(1	1	R	RZ	21D
RENEWABLE RESRCE GENRTN DVLPMT	40-4-116(5)	1	R	RZ	21E
FALLEN HEROES MEMORIALS CONSTR	24-80-1402(3	1	R	RZ	21F
EARLY CHILDHOOD CASH FUND	26-6.5-109	1	R	RZ	21J
VENTURE CAPITAL AUTHO STAFFING	24-46-202(1)	1	R	RZ	21K
CRIMINAL JUSTICE TRAINING	24-33.5-503.	1	R	RZ	21N
COMMISSION CRIM/JUVEN JUSTICE	16-11.3-104	1	R	RZ	21P
LIFESAVER PROGRAM	24-33.5-4159	1	R	RZ	21R
SELF-SUFFICIENCY STANDARD FUND	24-32-115(3)	1	R	RZ	21T
RODENT CONTROL FUND	35-7-103	1	R	RZ	220
NOXIOUS WEED MANAGEMENT FUND	35-5.5-116	1	R	RZ	221
PRIVATE OCCUPATIONAL SCHOOLS	12-59-116	1	R	RZ	222
TEXACO OIL OVERCHARGE FUND	NONE	1	R	RZ	223
JOINT REVIEW PROCESS CASH FUND	34-10-103.5	1	R	RZ	225
WINE DEVELOPMENT FUND	35-29.5-105	1	R	RZ	226
COLO HIGH COST ADMINISTRATION	40-15-208	1	R	RZ	227
ANIMAL PROTECTION FUND	35-42-113	1	R	RZ	228
TELECOMMUNICATIONS POLICY DEV	40-15-507	1	R	RZ	230
LOCAL EXCHANGE ADMINISTRATION	40-15-508	1	R	RZ	231
URANIUM MILL TAILINGS	39-29-116	1	R	RZ	235
LIQUOR LAW ENFORCEMENT	24-35-401	1	R	RZ	236
TAX LIEN CERTIFICATION FUND	38-25.5-105	1	R	RZ	237
CHARACTER EDUCATION FUND	22-29-106	1	R	RZ	238
MINORITY ALT TEACHER FUND	22-60-116(2)	1	R	RZ	239
SCHOOLS OF CHOICE FUND	22-36-105	1	R	RZ	240
COLO COMPREHEN HEALTH ED FUND	22-25-109	1	R	RZ	241
TEACHER CERTIFICATION CASH FD	22-60-106	1	R	RZ	242
ORGAN & TISSUE DONATION AWARE	42-2-107(4)	1	R	RZ	243
PUBLIC DEPOSIT ADMINISTRATION	11-10.5-112	1	R	RZ	244
COVER COLORADO CASH FUND	10-8-530	1	R	RZ	245
FAMILY SUPPORT REGISTRY FUND	26-13-115.5	1	R	RZ	247
MINORITY BUSINESS FUND	24-49.5-104	1	R	RZ	248
DRUG PRECURSOR FUND	18-19-103(4)	1	R	RZ	250
LOW INCOME TELEPHONE ASSIST	40-3.4-108(2	1	R	RZ	251
MODERATE REHABILITATION	NONE	1	R	RZ	252
COLO NAT GUARD TUITION FUND	23-5-111.4	1	R	RZ	253
GROUND WATER PROTECTION	25-8-205.5(8	1	R	RZ	254
DRUG OFFENDER SURCHARGE FUND	18-19-103(4)	1	R	RZ	255
ENVIRONMENTAL RESPONSE FUND	34-60-124	1	R	RZ	257
PUEBLO TOLL ROAD	33-12-107	1	R	RZ	258
PHYSICIANS ACCREDITATION PROG	8-42-101(3.6	1	R	RZ	259
DISASTER EMERGENCY FUND	24-32-2106	1	R	RZ	260
COLORADO AQUACULTURE FUND	35-24.5-111	1	R	RZ	261
NONRATED PUBLIC SECURITIES	11-58-106(5)	1	R	RZ	262
PROPERTY TAX REDUCTION FUND	NONE	1	R	RZ	263
SUPPORT REGISTRY FUND	13-32-101A.5	1	R	RZ	264
COLORADO FAMILY SUPPORT LOAN	27-10.5-502	1	R	RZ	267
WITNESS PROTECTION FUND	24-33.5-106	1	R	RZ	269
STATE PATROL SPECIAL EVENTS FD	24-33.5-226	1	R	RZ	271
FINANCIAL SERVICES CASH FUND	11-40-106(2)	1	R	RZ	272
WOOD SMOKE REDUCTION FUND	25-7-413(3)	1	R	RZ	278
SUPPLIER DATABASE CASH FUND	24-102-202.5	1	R	RZ	281
DIVISION OF INSURANCE CASH	10-1-103	1	R	RZ	282
SEX OFFENDER SURCHARGE FUND	18-21-103	1	R	RZ	283
EQUIPMENT REPLACEMENT FUND	27-13-109(3)	1	R	RZ	285
MEDIATION CASH FUND	13-22-310	1	R	RZ	286
FAMILY ISSUES CASH FUND	26-5.3-106	1	R	RZ	287

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
FAMILY PRESERVATION FUND	26-5.5-105	1	R	RZ	288
WASTE TIRE RECYCLING FUND	25-17-202(3)	1	R	RZ	289
COOPERATIVE HEALTH CARE FUND	25.5-1-513	1	R	RZ	290
JUVENILE OFFENDER FUND	18-22-103(3)	1	R	RZ	291
STATEWIDE INST CRIM BACKGRD CK	12-26.5-107	1	R	RZ	292
EDUCATOR LICENSURE CASH FUND	22-60.5-112	1	R	RZ	293
PET ANIMAL CARE AND FACILITY	35-80-116	1	R	RZ	294
DOMESTIC WATER SUPPLY PROJ RF	37-95-107.7	1	R	RZ	295
P.O.S.T. BOARD CASH FUND	24-31-303(2)	1	R	RZ	296
INTERLOCK FUND	42-2-126.1	1	R	RZ	298
TECH LEARNING GRANT/LOAN PRGM	23-11.5-103	1	R	RZ	299
WW II MEMORIAL DEDICATION FUND	26-10-112	1	R	RZ	2WW
WILDLIFE SPECIAL PURPOSE CASH		1	R	RZ	419
HIGH TECHNOLOGY SCHOLARSHIP	23-17-106	1	R	RZ	431
CAPITOL BUILDING RENOVATION	24-82-109	1	R	RZ	432
INFORMATION TECH EDUCATION	22-81.5-107	1	R	RZ	441
SCIENCE AND TECH EDUCATION	22-81-206	1	R	RZ	442
SUMMER SCHOOL GRANT PROGRAM	22-7-804(1)	1	R	RZ	443
OTHER EXPENDABLE TRUSTS	VARIOUS	1	R	RZ	700
VICTIMS COMPENSATION	24-4.1-124	1	R	RZ	713
VICTIMS ASSISTANCE	24-4.2-104	1	R	RZ	714
SUPREME COURT COMMITTEE	CRT RULE 227	1	R	RZ	716
CLE FUND BALANCE	CRT RULE 260	1	R	RZ	717
LX BOARD FUND BALANCE	CRT RULE 201	1	R	RZ	718
LIBRARY TRUST FUND	24-90-105	1	R	RZ	722
HISTORICAL SOC UNRESTRICTED	24-80-209	1	R	RZ	724
HISTORICAL SOC RESTRICTED GIFT	24-80-209	1	R	RZ	725
COMPUTER NETWORK	23-11-101	1	R	RZ	726
AI RESTRICTED	NONE	1	R	RZ	729
WORKMEN'S COMPENSATION	NONE	1	R	RZ	732
PATIENT BENEFIT	NONE	1	R	RZ	734
NURI ASSAFI WELFARE FUND	27-1-108	1	R	RZ	740
OTHER TRUSTS	27-1-108	1	R	RZ	741
TEAM COTTAGE FUNDS	27-1-108	1	R	RZ	742
FUND BALANCE - TITLE 9	NONE	1	R	RZ	745
HOUSING REHAB REVOLVING LOANS	29-4-728	1	R	RZ	746
COMMUNITY DEV BLOCK GRANT	24-76-101	1	R	RZ	747
HOME GRANT REVOLVING LOAN FUND	NONE	1	R	RZ	748
CONTROLLED MNTC TRUST-EXPENDAB	24-75-302.5	1	R	RZ	760
LAND & WATER MGMT-EXPENDABLE	36-1-148	1	R	RZ	764
REAL ESTATE RECOVERYS	12-61-301	1	R	RZ	811
MANUFACTURED HOUSING RECOVERYS	12-51.5-201	1	R	RZ	812
PATIENT BENEFIT FUND	26-12-106(2)	1	R	RZ	813
HOWARD FUND	26-8-104(1)C	1	R	RZ	815
FOOD STAMP SELF INSURANCE FUND	26-2-301	1	R	RZ	816
MASS TRANSPORTATION	NONE	1	R	RZ	817
ALCOHOL BLOCK REVOLVING LOAN	NONE	1	R	RZ	818
CONSERVATION TRUST FUND	24-35-210(10	1	R	RZ	820
GLOBAL TESTING PROJECT FUND	22-2-107	1	R	RZ	822
TREASURER'S TAX CHECKOFF FUND	NONE	1	R	RZ	824
EXCELLENT SCHOOLS PROGRAM FUND	22-53-208(5)	1	R	RZ	825
EXCEPTIONAL LEARNING PROGRAM	22-62.5-106	1	R	RZ	826
NATIONAL FOREST RESERVE	30-29-101	1	R	RZ	828
CONTROLLED MNTC TRUST-NONEXPEN	24-75-302.5	1	R	RZ	860
PESS CONTRIBUTION	24-53-105	1	R	RZ	907
FAMILY SELF-SUFFICIENCY PROG	NONE	1	R	RZ	946

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
PROPRIETARY FUND TYPES		2			
ENTERPRISE FUNDS		2	E		
HIGHER EDUCATION FUNDS		2	E	E1	
HIGHER ED NONTABOR ENTERPRISE		2	E	E1	305
CURRENT UNRESTRICTED NONEXEMPT		2	E	E1	310
CURRENT UNRESTRICTED EXEMPT		2	E	E1	311
HIGHER ED TABOR ENTERPRISE		2	E	E1	320
BOOK STORES - EXEMPT		2	E	E1	321
STUDENT UNIONS - EXEMPT		2	E	E1	322
PARKING FACILITIES - EXEMPT		2	E	E1	323
RESEARCH BLDG REVOLVING EXEMPT	23-31-129	2	E	E1	324
OTHER AUXILIARY FUND 1 EXEMPT		2	E	E1	325
NON-ENTERPRISE EXPT AUX & SELF		2	E	E1	326
REVOLVING FUND - EXEMPT		2	E	E1	327
INTERNAL SERVICE FUNDS		2	E	E1	328
AUXILIARY SELFFUNDED NONEXEMPT		2	E	E1	329
CURRENT RESTRICTED EXEMPT		2	E	E1	330
CURRENT RESTRICTED NONEXEMPT		2	E	E1	331
CHILDREN'S HEALTH PLAN	26-17-108	2	E	E1	332
FITZSIMMONS TRUST FUND	23-20-136(3)	2	E	E1	333
WILDFIRE EMERGENCY FUND	23-31-309	2	E	E1	334
WILDFIRE PREPAREDNESS FUND	23-31-309	2	E	E1	335
LOAN FUND EXEMPT		2	E	E1	340
LOAN FUND NONEXEMPT		2	E	E1	341
ENDOWMENT FUND EXEMPT		2	E	E1	350
UNEXPENDED PLANT EXEMPT		2	E	E1	371
UNEXPENDED PLANT NONEXEMPT		2	E	E1	375
HE AGENCY FUND EXEMPT		2	E	E1	380
FINANCIAL PRESENTATION- EXEMPT		2	E	E1	399
UNEMPLOYMENT INSURANCE FUND		2	E	E2	
UNEMPLOYMENT INSURANCE	8-77-101	2	E	E2	701
COLLEGEINVEST		2	E	E3	
CSOBA - ADMINISTRATION	23-3.1-205.4	2	E	E3	512
CSOBA - BOND OPERATIONS	23-3.1-205.4	2	E	E3	513
CSOBA - PREPAID EXPENSE TRUST	23-3.1-206.7	2	E	E3	514
ACHIEVEMENT SCHOLARSHIP TRUST	23-3.1-206.9	2	E	E3	527
NURSING TEACHER LOAN FORGIVNES	23-3.6-102(1	2	E	E3	528
HLTHCARE PROVIDER LOAN REPAYMT	23-3.6-205(1	2	E	E3	529
LOTTERY		2	E	E4	
COLORADO LOTTERY FUND	24-35-210(1)	2	E	E4	503
WILDLIFE DIVISION		2	E	E5	
WILDLIFE CASH FUND	33-1-112	2	E	E5	410
NONGAME CHECK OFF FUND	39-22-702	2	E	E5	411
VAN POOL PGMT REVOLVING ACCT	NONE	2	E	E5	412
FEDERAL AID PROJECTS INCOME FD	33-1-119	2	E	E5	413
COLORADO OUTDOORS MAGAZINE	33-1-114	2	E	E5	418
RKY MTN SHEEP & GOAT LICENSE	33-4-116	2	E	E5	421
WATERFOWL STAMP	33-4-102.5	2	E	E5	422
HABITAT PARTNERSHIP CASH FUND	33-1-112(8)A	2	E	E5	423
WILDLIFE MGMT PUBLIC EDUCATION	33-1-112(3.5	2	E	E5	428
DNR GOCO DISTRIBUTION	33-60-103(1)	2	E	E5	433
COLLEGE ASSIST		2	E	E6	
GUARANTEE OPERATING	23-3.1-107	2	E	E6	501
FEDERAL FUND CLEARING HOUSE	23-3.1-107	2	E	E6	502
DEFAULT COLLECTIONS	34CFR682.419	2	E	E6	511
FEDERAL FUND - ESCROWED	23-3.1-107	2	E	E6	523
EDUCATIONAL OPERATING	23-3.1-107	2	E	E6	524
U.S. DEPT OF EDUCATION RECALL	P.L. 105-33	2	E	E6	526

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
STATE FAIR		2	E	E7	
STATE FAIR AUTHORITY FUND	35-65-107	2	E	E7	510
STATE NURSING HOMES		2	E	E8	
STATE NURSING HOMES	26-12-106(1)	2	E	E8	505
CORRECTIONAL INDUSTRIES		2	E	E9	
CORRECTIONAL INDUSTRIES	17-24-113(3)	2	E	E9	507
PRISON CANTEENS		2	E	EA	
CANTEENS AND LIBRARY FUND	17-20-127	2	E	EA	506
PETROLEUM STORAGE TANK		2	E	EB	
PETROLEUM STORAGE TANK FUND	8-20.5-103	2	E	EB	130
OTHER ENTERPRISE FUNDS		2	E	EZ	
BRAND INSPECTION FUND	35-41-102	2	E	EZ	108
BUSINESS ENTERPRISE PROGRAM	NONE	2	E	EZ	504
OTHER ENTERPRISE FUNDS	VARIOUS	2	E	EZ	508
ENTERPRISE SERVICES	24-80-209	2	E	EZ	509
WORK THERAPY	NONE	2	E	EZ	516
BUILDINGS AND GROUNDS RENTALS	NONE	2	E	EZ	517
CONFERENCE & TRAINING	NONE	2	E	EZ	518
CAPITOL PARKING FUND	NONE	2	E	EZ	519
CLEAN SCREEN AUTHORITY	42-3-304(19)	2	E	EZ	520
HEALTH PARKING FUND	NONE	2	E	EZ	521
STATE COMPENSATION AUTHORITY	8-54-101	2	E	EZ	522
CONVENTION CENTER FUND	24-83-106(1)	2	E	EZ	525
STATEWIDE TOLLING SPECIAL REV	43-4-804(1)	2	E	EZ	534
STATEWIDE TOLLING OPERATING	43-4-805	2	E	EZ	535
INTERNAL SERVICE FUNDS		2	I		
CENTRAL SERVICES		2	I	I1	
CENTRAL SERVICES	24-30-1108	2	I	I1	601
FLEET MANAGEMENT	NONE	2	I	I1	607
GEN GOVERNMENT COMPUTER CENTER		2	I	I3	
GEN GOVERNMENT COMPUTER CENTER	24-30-1606	2	I	I3	602
TELECOMMUNICATIONS		2	I	I4	
TELECOMMUNICATIONS	24-30-908	2	I	I4	603
COMMUNICATION SERVICES	24-30-908	2	I	I4	605
CAPITOL COMPLEX		2	I	I5	
CAPITOL COMPLEX FUND	24-30-1108	2	I	I5	610
HIGHWAYS		2	I	I6	
HIGHWAYS	43-1-129	2	I	I6	606
PUBLIC SAFETY		2	I	I7	
PUBLIC SAFETY INTERNAL SVC FND	NONE	2	I	I7	612
ADMINISTRATIVE HEARINGS FUND		2	I	I8	
ADMINISTRATIVE HEARINGS FUND	NONE	2	I	I8	611
OTHER INTERNAL SERVICE FUNDS		2	I	IZ	
DEBT COLLECTION FUND	24-30-202.4	2	I	IZ	604
CO FINANCIAL REPORTING SYSTEM	NONE	2	I	IZ	609
FIDUCIARY FUND TYPES		3			
AGENCY FUNDS		3	A		
REVENUE AGENCY FUNDS		3	A	A1	
COLORADO STUDENT LOAN PROGRAM	FEDERAL	3	A	A1	905
COLORADO IRP	42-3-106(5)	3	A	A1	914
METRO FOOTBALL STADIUM DISTRCT	32-15-101	3	A	A1	916
PENALTY ASSESSMENT SURCHARGES	42-1-215(4)	3	A	A1	917
MOTOR VEHICLE FINANCIAL RESPON	42-7-418	3	A	A1	918
CITY SALES TAX	29-2-106	3	A	A1	919
COUNTY SALES TAX	29-2-106	3	A	A1	920
COUNTY LODGING TAX FUND	30-11-107.5	3	A	A1	921
COUNTY LOC IMP DIST SALES TAX	30-20-604.5	3	A	A1	922
MV PRORATION OWNERSHIP	43-3-106	3	A	A1	923

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
REGIONAL TRANSPORTATION DIST	39-9-119(2)	3	A	A1	924
SEVERANCE TAX	39-29-109	3	A	A1	925
SALES AND SEIZURES	39-21-114	3	A	A1	926
FUEL BONDS	39-27-204(4)	3	A	A1	927
CIGARETTE & GTM BONDS	42-3-126(4)	3	A	A1	928
MASS TRANSPORTATION SALES TAX	29-2-103.5	3	A	A1	939
LOCAL MARKETING DISTRICTS	29-25-101	3	A	A1	940
BASEBALL DISTRICT SALES + USE	32-14-114(3)	3	A	A1	942
COUNTY SHORT-TERM RENTAL TAX	30-11-107.7	3	A	A1	944
RURAL TRANSPORTATION AUTHORITY	43-4-605(V)	3	A	A1	949
MULTIJURISDICT HOUSING AUTHORI	29-1-204.5	3	A	A1	951
PUBLIC SAFETY IMPROVEMENTS TAX	30-11-107.9	3	A	A1	952
TREASURY AGENCY FUNDS		3	A	A2	
CERT OF PARTICPATION ISSUANCES	NONE	3	A	A2	929
W&PDA SELF-INSURANCE FUND	37-95-101	3	A	A2	930
WATER & POWER AUTHORITY	37-95-113	3	A	A2	931
FOREST RESERVE	NONE	3	A	A2	932
TAYLOR GRAZING	35-45-108	3	A	A2	933
GREAT OUTDOORS COLORADO	33-60-101	3	A	A2	934
LA PLATA RIVER ESCROW	NONE	3	A	A2	935
OLYMPIC COMMITTEE	39-22-901	3	A	A2	936
W&PA DRINKING WATER REVOLVING	37-95-107.8	3	A	A2	937
W&PA ANIMAS/LA PLATA PROJECT	37-95-113	3	A	A2	938
CHARTER SCHOOL DEBT INTERCEPT	22-30.5-306	3	A	A2	941
CWRPDA - WPCRF STATE MATCH	37-95-113	3	A	A2	943
CWRPDA - DWRF STATE MATCH	37-95-113	3	A	A2	950
OTHER AGENCY FUNDS		3	A	AZ	
OTHER AGENCY FUNDS	VARIOUS	3	A	AZ	900
VETERINARY SALES RING AGENT	35-55-113	3	A	AZ	901
FARM PRODUCTS CLAIMS CASH	12-16-106	3	A	AZ	902
COTTER CORP - CANYON CITY	NONE	3	A	AZ	903
UNEMPLOYMENT INSURANCE ESCROW	8-76-110	3	A	AZ	906
COLO ANTITRUST RESORT FUND	NONE	3	A	AZ	908
CLIFFORD BEEM TRUST	NONE	3	A	AZ	909
ANTITRUST-RUBBISH HAULING FUND	NONE	3	A	AZ	910
CUSTODIAL FUNDS/CLOSED BANKS	11-1-101	3	A	AZ	911
SCIENTIFIC & CULTURAL FAC DIST	32-13-107(2)	3	A	AZ	915
FAMILY SUPPORT REGISTRY CLIENT	26-13-115.5	3	A	AZ	947
LAND BOARD AGENCY FUND	98AMENDMT16	3	A	AZ	948
PENSION FUNDS		3	P		
457 DEFERRED COMPENSATION PLAN		3	P	P1	
DEFERRED COMPENSATION ADMIN	24-52-102(5)	3	P	P1	720
DEFERRED COMPENSATION PLAN	24-52-102(5)	3	P	P1	912
401(A) DEFINED CONTRIBUTION		3	P	P2	
DEFINED CONTRIBUTION PLAN	24-52-203	3	P	P2	890
DEFINED CONTRIBUTION ADMIN	24-54.7-101	3	P	P2	891
GROUP BENEFIT PLANS		3	P	P3	
BENEFITS ADMINISTRATION	NONE	3	P	P3	719
EMPLOYEE BENEFITS PLAN - EMPLY	24-50-613	3	P	P3	91E
EMPLOYEE BENEFITS PLAN - STATE	24-50-613	3	P	P3	91S
PRIVATE PURPOSE TRUST FUNDS		3	Z		
TREASURER'S PRIVATE PURPOSE		3	Z	Z1	
ESCHEATS FUND	38-13-XXX	3	Z	Z1	703
PET OVERPOPULATION FUND	38-80-116.5	3	Z	Z1	801
CHARTER SCHOOL DEBT RESERVE	22-30.5-407	3	Z	Z1	803
CHARTER SCHOOL INTEREST SAVING	22-30.5-407	3	Z	Z1	804
UNCLAIMED INSURANCE MONEYS	39-3.5-116	3	Z	Z1	823
UNCLAIMED PROPTERY TRUST FUND	38-13-116.5	3	Z	Z1	827
UNCLAIMED PROP TOURISM TRUST	38-13-116.7	3	Z	Z1	832

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
COLLEGE SAVINGS PLANS		3	Z	Z2	
CSOBA - COLLEGE SAVINGS PLAN	23-3.1-301	3	Z	Z2	515
CSOBA - STABLE VALUE FUND	23-3.1-301	3	Z	Z2	545
CSOBA - DIRECT PORTFOLIO	23-3.1-301	3	Z	Z2	546
COLLEGE OPPORTUNITY FUND		3	Z	Z3	
COLLEGE OPPORTUNITY FUND	23-18-202(1)	3	Z	Z3	840
MULTISTATE LOTTERY WINNERS		3	Z	Z4	
MULTISTATE LOTTERY WINNER TRST	24-35-210	3	Z	Z4	806
OTHER PRIVATE PURPOSE TRUST		3	Z	ZZ	
COLORADO COMBINED CAMPAIGN ADM	RESTRICTED	3	Z	ZZ	15G
BRAND ESTRAY FUND	35-41-102	3	Z	ZZ	721
VETERAN'S PRIVATE CONTRIBUTION	28-5-706	3	Z	ZZ	802
EARLY INTERVENTION SRVCS TRUST	27-10.5-706	3	Z	ZZ	805
SUPP'L PURSE & BREEDERS AWARDS	12-60-704	3	Z	ZZ	810
ADA CONTRACTOR SETTLEMENT	24-34-301ADA	3	Z	ZZ	830
HUERFANO COUNTY HOSPITAL	ILE	3	Z	ZZ	831
ACCOUNT GROUPS		5			
GENERAL FULL ACCRUAL ACCT GRP		5	F		
GENERAL FULL ACCRUAL ACCT GRP		5	F	F1	
GENERAL FULL ACCRUAL ACCT GRP	NONE	5	F	F1	471
GENERAL LONG-TERM DEBT		5	L		
DO NOT USE		5	L	L1	
DO NOT USE	NONE	5	L	L1	472
EXTERNAL ENTITIES		6			
LOCAL GOVERNMENT		6	Q		
LOCAL GOVERNMENT		6	Q	Q1	
LOCAL GOVERNMENT	NONE	6	Q	Q1	990
HORSE DEVELOPMENT FUND	35-57.8-108	6	Q	Q1	991
TREASURY INVESTMENT OFFSET		7			
TREASURY INVESTMENT OFFSET		7	V		
TREASURY INVESTMENT OFFSET		7	V	V1	
TREASURY INVESTMENT OFFSET	NONE	7	V	V1	995

2.2.3 Agency Codes

AGCY NAME	AGCT	AGCL	AGCY
CONTROLLER'S NON-OPERATING	9		
CONTROLLER'S NON-OPERATING	9	99	
CPPS CLEARING (CONTROLLER)	9	99	998
NON-AGENCY (CONTROLLER)	9	99	999
BACKUP WITHHOLDING	9	99	BWH
DEPT OF PERSONNEL AND ADMINSTR	A		
EXECUTIVE DIRECTOR	A	AA	
DOP - EXECUTIVE DIRECTOR	A	AA	AAA
SYSTEMS APPLICATIONS SUPPORT	A	AA	AAC
DISASTER EMERGENCY	A	AA	AAD
DOP-CAPITAL CONSTRUCTION	A	AA	AAE
DIV OF FINANCE AND PROCUREMENT	A	AC	
DIV OF FINANCE AND PROCUREMENT	A	AC	ACA
COLORADO CAPITAL FINANCE CORP	A	AC	ACB
DIVISION OF CENTRAL SERVICES	A	AE	
DIVISION OF CENTRAL SERVICES	A	AE	AEA
CENTRAL COLLECTIONS	A	AE	AEB
DOIT - PUEBLO DATA ENTRY	A	AE	AEE
CAPITOL PARKING	A	AG	
CAPITOL PARKING	A	AG	AGB
DIV OF ADMINISTRATIVE HEARINGS	A	AI	
DIV OF ADMINISTRATIVE HEARINGS	A	AI	AIA
COLO INFO TECHNOLOGY SVCS	A	AM	
DOIT - BUSINESS SERVICES	A	AM	AMA
DOIT - COMMUNICATION SERVICES	A	AM	AMB
DOIT - NETWORK SERVICES	A	AM	AMC
DOIT - COMPUTER SERVICES	A	AM	AMD
DOIT - INFO AND ARCHIVAL SVCS	A	AM	AME
DOIT - APPLICATION SERVICES	A	AM	AMF
HUMAN RESOURCE SERVICES	A	AQ	
EMPLOYEE BENEFITS	A	AQ	AQA
HUMAN RESOURCE SERVICES	A	AQ	AQB
CO ST EMPLOYEE ASSISTANCE PGRM	A	AQ	AQC
TRAINING PROGRAMS	A	AQ	AQD
DEFERRED COMPENSATION PLANS	A	AQ	AQE
RISK MANAGEMENT SERVICES	A	AQ	AQF
STATE PERSONNEL BOARD	A	AR	
STATE PERSONNEL BOARD	A	AR	ARA
DEPARTMENT OF AGRICULTURE	B		
DEPARTMENT OF AGRICULTURE	B	BA	
DEPARTMENT OF AGRICULTURE	B	BA	BAA
DEPARTMENT OF CORRECTIONS	C		
DEPARTMENT OF CORRECTIONS	C	CA	
CORRECTIONS ADMINISTRATION	C	CA	CAA
PENITENTIARY	C	CB	
PENITENTIARY	C	CB	CBA
REFORMATORY	C	CC	
REFORMATORY	C	CC	CCA
ARKANSAS VALLEY	C	CE	
ARKANSAS VALLEY	C	CE	CEA
FORT LYON WAREHOUSE	C	CE	CLA
CORRECTIONAL INDUSTRIES DIV	C	CF	
CORRECTIONAL INDUSTRIES	C	CF	CFA
SURPLUS PROPERTY	C	CF	CFB
CANTEEN	C	CF	CFC
DENVER REG. DIAGNOTIC CENTER	C	CH	
DENVER REG. DIAGNOTIC CENTER	C	CH	CHA

AGCY NAME	AGCT	AGCL	AGCY
LIMON CORRECTIONAL CENTER	C	CI	
LIMON CORRECTIONAL CENTER	C	CI	CIA
STERLING CORRECTIONAL FACILITY	C	CJ	
STERLING CORRECTIONAL FACILITY	C	CJ	CJA
TRINIDAD CORRECTIONAL FACILITY	C	CK	
TRINIDAD CORRECTIONAL FACILITY	C	CK	CKA
DEPARTMENT OF EDUCATION	D		
DEPARTMENT OF EDUCATION	D	DA	
DEPARTMENT OF EDUCATION	D	DA	DAA
TEACHERS EMERITUS	D	DA	DAB
STATE CHARTER SCHOOL INSTITUTE	D	DA	DAC
SCHOOL FOR THE DEAF AND BLIND	D	DB	
SCHOOL FOR THE DEAF AND BLIND	D	DB	DBA
OFFICE OF THE GOVERNOR	E		
OFFICE OF THE GOVERNOR	E	EA	
OFFICE OF THE GOVERNOR	E	EA	EAA
LIEUTENANT GOVERNOR	E	EB	
LIEUTENANT GOVERNOR	E	EB	EBA
COMMISSION ON COMMMUNITY SRVC	E	EB	EBB
STATE PLANNING & BUDGETING	E	EC	
STATE PLANNING & BUDGETING	E	EC	ECA
IMPLEMENTATION OF ADA	E	EC	ECB
OFFICE OF ECONOMIC DEVELOPMENT	E	ED	
OFFICE OF ECONOMIC DEVELOPMENT	E	ED	EDA
COUNCIL ON THE ARTS	E	ED	EDB
GOVERNORS JOB TRAINING OFFICE	E	EE	
GOVERNORS JOB TRAINING OFFICE	E	EE	EEA
OFFICE OF ENERGY CONSERVATION	E	EF	
GOVERNOR'S ENERGY OFFICE	E	EF	EFA
OFFICE OF INNOVATION AND TECH	E	EG	
OFFICE OF INNOVATION AND TECH	E	EG	EGA
OFFICE OF CO BENEFITS MGMT SYS	E	EH	
OFFICE OF CO BENEFITS MGMT SYS	E	EH	EHA
DEPT OF PUB HLTH & ENVIRONMENT	F		
DEPT OF PUB HLTH & ENVIRONMENT	F	FA	
DEPT OF PUB HLTH & ENVIRONMENT	F	FA	FAA
HEALTH-HAZARDOUS MATERIALS	F	FA	FEA
HEALTH - CONSUMER PROCTECTION	F	FA	FFA
HEALTH-DISEASE CONTROL & EPI	F	FA	FHA
HEALTH-PREVENTION	F	FA	FLA
HEALTH-HEALTH FACILITIES	F	FA	FMA
DEPARTMENT OF HIGHER EDUCATION	G		
COLO COMMISSION ON HIGHER ED	G	GA	
COLO COMMISSION ON HIGHER ED	G	GA	GAA
STATE HISTORICAL SOCIETY	G	GC	
STATE HISTORICAL SOCIETY	G	GC	GCA
COLORADO STUDENT LOAN	G	GD	
COLLEGE ASSIST	G	GD	GDA
UNIVERSITY OF COLORADO	G	GF	
CU - SYSTEM OFFICES	G	GF	GFA
CU - BOULDER	G	GF	GFB
CU - COLORADO SPRINGS	G	GF	GFC
UNIVERSITY OF COLORADO DENVER	G	GF	GFE
UCDHSC BLENDED ENTITIES	G	GF	GFF
COLO STATE UNIVERSITY SYSTEM	G	GG	
COLO STATE UNIVERSITY SYSTEM	G	GG	GGA
COLORADO STATE UNIVERSITY	G	GG	GGB
CSU VETERINARY MEDICINE & HOSP	G	GG	GGC
CSU AG EXPERIMENT STATION	G	GG	GGD

AGCY NAME	AGCT	AGCL	AGCY
CSU - GLOBAL CAMPUS	G	GG	GGE
CSU COOPERATIVE EXTENSION SVC	G	GG	GGF
COLORADO STATE FOREST SERVICE	G	GG	GGG
CO STATE UNIVERSITY - PUEBLO	G	GG	GGJ
COLO COMM COLL & OCC ED SYS	G	GJ	
COLO COMMUNITY COLLEGE SYSTEM	G	GJ	GJA
ARAPAHOE COMMUNITY COLLEGE	G	GJ	GJB
COMMUNITY COLLEGE OF AURORA	G	GJ	GJC
COMMUNITY COLLEGE OF DENVER	G	GJ	GJD
FRONT RANGE COMMUNITY COLLEGE	G	GJ	GJE
LAMAR COMMUNITY COLLEGE	G	GJ	GJF
MORGAN COMMUNITY COLLEGE	G	GJ	GJG
OTERO JUNIOR COLLEGE	G	GJ	GJH
PIKES PEAK COMMUNITY COLLEGE	G	GJ	GJJ
PUEBLO COMMUNITY COLLEGE	G	GJ	GJK
RED ROCKS COMMUNITY COLLEGE	G	GJ	GJL
TRINIDAD STATE JUNIOR COLLEGE	G	GJ	GJM
NORTHEASTERN JUNIOR COLLEGE	G	GJ	GJR
COLO ELECTRONIC COMM COLLEGE	G	GJ	GJS
NORTHWESTERN COMMUNITY COLLEGE	G	GJ	GJT
UNIVERSITY OF NORTHERN COLO	G	GK	
UNIVERSITY OF NORTHERN COLO	G	GK	GKA
COLORADO SCHOOL OF MINES	G	GL	
COLORADO SCHOOL OF MINES	G	GL	GLA
AURARIA HIGHER EDUCATION CTR	G	GM	
AURARIA HIGHER EDUCATION CTR	G	GM	GMA
PRIVATE OCCUPATIONAL SCHOOL DV	G	GP	
PRIVATE OCCUPATIONAL SCHOOL DV	G	GP	GPA
CO STUDENT OBLIGATION BOND AUT	G	GR	
COLLEGE INVEST	G	GR	GRA
FORT LEWIS COLLEGE BOARD	G	GS	
FORT LEWIS COLLEGE	G	GS	GSA
METROPOLITAN COLLEGE BOARD	G	GT	
METROPOLITAN STATE COLLEGE	G	GT	GTA
WESTERN STATE COLLEGE	G	GW	
WESTERN STATE COLLEGE	G	GW	GWA
ADAMS STATE COLLEGE	G	GY	
ADAMS STATE COLLEGE	G	GY	GYA
MESA STATE COLLEGE	G	GZ	
MESA STATE COLLEGE	G	GZ	GZA
COLO DEPT OF TRANSPORTATION	H		
COLO DEPT OF TRANSPORTATION	H	HA	
CDOT - STRM1 - GREELEY	H	HA	HA1
CDOT - STRM 2 - GD JCT	H	HA	HA2
CDOT - STRM 3 - DURANGO	H	HA	HA3
CDOT - STRM 4 - PUEBLO	H	HA	HA4
CDOT - STRM 5 - AURORA	H	HA	HA5
CDOT - STRM 6 - CRAIG	H	HA	HA6
CDOT - STRM 7 - ALAMOSA	H	HA	HA7
CDOT - WESTERN REGION PURCH	H	HA	HA8
CDOT - STRM 9 - CNTRL WHSE	H	HA	HA9
COLO DEPT OF TRANSPORTATION	H	HA	HAA
CDOT - BID PLANS	H	HA	HAB
CDOT - EISEN TUNNEL	H	HA	HAT
CDOT - AERONAUTICS	H	HA	HAV
AGENCY CONTRACT LOG	H	HA	HCT
CDOT - INFORMATION SYSTEMS	H	HA	HIS
CDOT - TRANS DEVELOPMENT	H	HA	HTD
CDOT - TRANS SAFETY	H	HA	HTS

AGCY NAME	AGCT	AGCL	AGCY
STATEWIDE TOLLING AUTHORITY	H	HT	
STATEWIDE TOLLING AUTHORITY	H	HT	HTA
DEPARTMENT OF HUMAN SERVICES	I		
DEPARTMENT OF HUMAN SERVICES	I	IH	
DEPARTMENT OF HUMAN SERVICES	I	IH	IHA
PUBLIC HOUSING AUTHORITY	I	IH	IHH
ALCOHOL AND DRUG ABUSE DIV	I	IH	IHM
OFFICE OF HEALTH & REHAB	I	II	
OHR - ADMINISTRATIVE OFFICES	I	II	IIA
COLO. MENT HEALTH INST PUEBLO	I	II	IIB
COLO. MENT HEALTH INST F LOGAN	I	II	IIC
DIVISION FOR DEV DISABILITIES	I	IJ	
GRAND JUNCTION REGIONAL CTR	I	IJ	IJB
RIDGE REGIONAL CENTER	I	IJ	IJC
PUEBLO REGIONAL CENTER	I	IJ	IJD
DIVISION OF YOUTH CORRECTIONS	I	IK	
DIV OF YOUTH CORRECTIONS	I	IK	IKA
STATE NURSING HOME DIVISION	I	IL	
TRINIDAD STATE NURSING HOME	I	IL	ILA
STATE VET CENTER AT HOMELAKE	I	IL	ILB
VET NURSING HOME AT FLORENCE	I	IL	ILC
VET NURSING HOME AT RIFLE	I	IL	ILD
WALSENBURG VET NURSING HOME	I	IL	ILE
DIRECTOR OF STATE NURSING HOME	I	IL	ILF
FITZSIMMONS STATE NURSING HOME	I	IL	ILG
JUDICIAL	J		
JUDICIAL	J	JA	
JUDICIAL	J	JA	JAA
ALTERNATE DEFENSE COUNSEL	J	JA	JEA
CHILD'S REPRESENTATIVE OFFICE	J	JA	JFA
SUPREME COURT LIBRARY	J	JB	
SUPREME COURT LIBRARY	J	JB	JBA
PUBLIC DEFENDER	J	JC	
PUBLIC DEFENDER	J	JC	JCA
SUPREME COURT GRIEVANCE	J	JD	
SUPREME COURT GRIEVANCE	J	JD	JDA
DEPT OF LABOR AND EMPLOYMENT	K		
DEPT OF LABOR AND EMPLOYMENT	K	KA	
DEPT OF LABOR AND EMPLOYMENT	K	KA	KAA
DEPARTMENT OF LAW	L		
DEPARTMENT OF LAW	L	LA	
DEPARTMENT OF LAW	L	LA	LAA
LEGISLATURE	M		
GENERAL ASSEMBLY	M	MA	
GENERAL ASSEMBLY	M	MA	MAA
JOINT BUDGET COMMITTEE	M	MB	
JOINT BUDGET COMMITTEE	M	MB	MBA
LEGISLATIVE COUNCIL	M	MC	
LEGISLATIVE COUNCIL	M	MC	MCA
STATE AUDITOR	M	MD	
STATE AUDITOR	M	MD	MDA
LEGISLATIVE DRAFTING	M	ME	
OFFICE OF LEGISLATIVE LEGAL SV	M	ME	MEA
DEPARTMENT OF LOCAL AFFAIRS	N		
DEPARTMENT OF LOCAL AFFAIRS	N	NA	
DEPARTMENT OF LOCAL AFFAIRS	N	NA	NAA
DEPARTMENT OF MILITARY AFFAIRS	O		
DEPARTMENT OF MILITARY AFFAIRS	O	OA	
DIVISION OF NATIONAL GUARD	O	OA	OAA

AGCY NAME	AGCT	AGCL	AGCY
VETERANS AFFAIRS	O	OB	
VETERANS AFFAIRS	O	OB	OBA
CIVIL AIR PATROL	O	OC	
CIVIL AIR PATROL	O	OC	OCA
DEPT OF NATURAL RESOURCES	P		
EXECUTIVE DIRECTOR	P	PA	
DNR - EXECUTIVE DIRECTOR	P	PA	PAA
DIVISION OF WILDLIFE	P	PB	
DIVISION OF WILDLIFE	P	PB	PBA
BOARD OF LAND COMMISSIONERS	P	PC	
BOARD OF LAND COMMISSIONERS	P	PC	PCA
WATER CONSERVATION BOARD	P	PD	
WATER CONSERVATION BOARD	P	PD	PDA
DIVISION OF WATER RESOURCES	P	PE	
DIVISION OF WATER RESOURCES	P	PE	PEA
SOIL CONSERVATION BOARD	P	PF	
SOIL CONSERVATION BOARD	P	PF	PFA
DIVISION OF MINES	P	PG	
DIVISION OF MINES	P	PG	PGA
OIL AND GAS CONSERVATION COMM	P	PH	
OIL AND GAS CONSERVATION COMM	P	PH	PHA
COLORADO GEOLOGICAL SURVEY	P	PI	
COLORADO GEOLOGICAL SURVEY	P	PI	PIA
PARKS AND OUTDOOR RECREATION	P	PJ	
PARKS AND OUTDOOR RECREATION	P	PJ	PJA
MINED LAND RECLAMATION DIV	P	PK	
DIV RECLAMATION,MINING,SAFETY	P	PK	PKA
DIVISION OF FORESTRY	P	PL	
DIVISION OF FORESTRY	P	PL	PLA
DEPARTMENT OF PUBLIC SAFETY	R		
DEPARTMENT OF PUBLIC SAFETY	R	RA	
DEPARTMENT OF PUBLIC SAFETY	R	RA	RAA
DEPT OF REGULATORY AGENCIES	S		
DORA - EXEC DIR	S	SA	
DORA - EXECUTIVE DIRECTOR	S	SA	SAA
OFFICE OF CERTIFICATION	S	SA	SAB
DIVISION OF BANKING	S	SC	
DIVISION OF BANKING	S	SC	SCA
CIVIL RIGHTS DIVISION	S	SD	
CIVIL RIGHTS DIVISION	S	SD	SDA
DIVISION OF FINANCIAL SERVICES	S	SE	
DIVISION OF FINANCIAL SERVICES	S	SE	SEA
DIVISION OF INSURANCE	S	SF	
DIVISION OF INSURANCE	S	SF	SFA
PUBLIC UTILITIES COMMISSION	S	SG	
PUBLIC UTILITIES COMMISSION	S	SG	SGA
OFFICE OF CONSUMER COUNSEL	S	SH	
OFFICE OF CONSUMER COUNSEL	S	SH	SHA
DIVISION OF REAL ESTATE	S	SI	
DIVISION OF REAL ESTATE	S	SI	SIA
DIVISION OF REGISTRATIONS	S	SJ	
DIRECTOR OF REGISTRATIONS	S	SJ	SJA
OFFICE OF BOXING	S	SJ	SJB
ACUPUNCTURIST BOARD	S	SJ	SJC
ACCOUNTANCY BOARD	S	SJ	SJD
ARCHITECTS BOARD	S	SJ	SJE
BARBERS & COSMETOLOGISTS BOARD	S	SJ	SJF
CHIROPRACTIC BOARD	S	SJ	SJG
DENTAL BOARD	S	SJ	SJH

AGCY NAME	AGCT	AGCL	AGCY
ELECTRICAL BOARD	S	SJ	SJI
ENGINEERS & LAND SURVEYORS BD	S	SJ	SJJ
MENTAL HEALTH BOARDS	S	SJ	SJK
MEDICAL EXAMINERS BOARD	S	SJ	SJL
RESPIRATORY THERAPY REGISTRATN	S	SJ	SJM
NURSING BOARD	S	SJ	SJN
NURSING HOME ADMINISTRATORS BD	S	SJ	SJO
OPTOMETRIC BOARD	S	SJ	SJP
OUTFITTERS BOARD	S	SJ	SJQ
PASSENGER TRAMWAY SAFETY BOARD	S	SJ	SJR
PHARMACY BOARD	S	SJ	SJS
PHYSICAL THERAPY BOARD	S	SJ	SJT
PLUMBERS BOARD	S	SJ	SJU
PODIATRY BOARD	S	SJ	SJV
LAY MIDWIFE REGISTRATION	S	SJ	SJW
ADDICTION COUNSELORS	S	SJ	SJX
AUDIOLOGIST & AND REG. HEARING	S	SJ	SJY
VETERINARY MEDICINE BOARD	S	SJ	SJZ
DIVISION OF REGISTRATIONS	S	SK	
LANDSCAPE ARCHITECTS BOARD	S	SK	SKA
DIVISION OF SECURITIES	S	SL	
DIVISION OF SECURITIES	S	SL	SLA
DEPARTMENT OF REVENUE	T		
REVENUE - ADMINISTRATION	T	TA	
REVENUE - ADMINISTRATION	T	TA	TAA
REVENUE - COLLECTIONS	T	TB	
REVENUE - COLLECTIONS	T	TB	TBA
CLEAN SCREEN AUTHORITY	T	TC	
CLEAN SCREEN AUTHORITY	T	TC	TCA
STATE LOTTERY DIVISION	T	TF	
STATE LOTTERY DIVISION	T	TF	TFA
REVENUE - GAMING DIVISION	T	TG	
REVENUE - GAMING DIVISION	T	TG	TGA
DEPT OF HLTH CARE POLICY & FIN	U		
DEPT OF HLTH CARE POLICY & FIN	U	UH	
DEPT OF HLTH CARE POLICY & FIN	U	UH	UHA
MMIS/1099 TEMP	U	UH	UHX
DEPARTMENT OF STATE	V		
DEPARTMENT OF STATE	V	VA	
DEPARTMENT OF STATE	V	VA	VAA
CENTRAL INDEXING SYSTEM BOARD	V	VA	VAB
DEPARTMENT OF TREASURY	W		
DEPARTMENT OF TREASURY	W	WA	
TREASURY - ADMINISTRATION	W	WA	WAA
TREASURY - OPERATING	W	WB	
TREASURY - OPERATING	W	WB	WBA
TREASURY - FINANCING	W	WC	
TREASURY - FINANCING	W	WC	WCA

2.2.4 Balance Sheet Accounts

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
CASH AND CASH EQUIVALENTS	10			
CASH ON HAND	10	10		
CASH ON HAND	10	10	100	
CASH ON HAND	10	10	100	1010
CHANGE FUNDS	10	10	110	
CHANGE FUNDS	10	10	110	1011
PETTY CASH FUNDS	10	10	120	
PETTY CASH FUNDS	10	10	120	1012
CASH IN TRANSIT TO TREASURY	10	10	130	
CASH IN TRANSIT TO TREASURY	10	10	130	1013
CASH IN BANK	10	11		
IMPREST CHECKING	10	11	140	
IMPREST CHECKING -OPERATIONS	10	11	140	1030
IMPREST CHECKING -PAYROLL	10	11	140	1031
IMPREST CHECKING -OTHER	10	11	140	1032
RESTRICTED CHECKING	10	11	150	
RESTRICTED CASH PER GASB 34	10	11	150	1034
RESTR CHECKING -W/TRUSTEE	10	11	150	1040
RESTR CHECKING -POOLED EQUITY	10	11	150	1041
RESTR CHECKING -DEPOSITORY	10	11	150	1042
RESTR CHECKING -OTHER	10	11	150	1043
SAVINGS ACCOUNT DEPOSITS	10	11	160	
SAVINGS ACCOUNT DEPOSITS	10	11	160	1050
CERTIFICATES OF DEPOSIT	10	11	170	
CERTIFICATES OF DEPOSIT	10	11	170	1060
POOLED CASH -STATE TREASURY	10	12		
POOLED CASH -STATE TREASURY	10	12	180	
OPERATING CASH	10	12	180	1100
GENERAL REVENUE CASH	10	12	180	1130
SHORT-TERM INVESTMENTS, NET	14			
SHORT-TERM INVESTMENTS, NET	14	14		
ST INVESTMENTS W/STATE, NET	14	14	200	
ST INVESTMENTS W/STATE	14	14	200	1200
UNAMORT ST PREM/DISC W/STATE	14	14	200	1201
ST INVESTMENTS W/TRUSTEE, NET	14	14	210	
ST INVESTMENTS W/TRUSTEE	14	14	210	1210
UNAMORT ST PREM/DISC W/TRUSTEE	14	14	210	1211
ST INVESTMENTS CU TREASRY POOL	14	14	218	
ST INVESTMENTS CU TREASRY POOL	14	14	218	1280
RECEIVABLES	18			
INTEREST RECEIVABLE	18	20		
INTEREST RECEIVABLE	18	20	220	
INTEREST RECEIVABLE -INVESTMNT	18	20	220	1300
TAXES RECEIVABLE, NET	18	21		
TAXES RECEIVABLE	18	21	230	
TAXES RECEIVABLE -CURRENT	18	21	230	1310
TAXES RECEIVABLE -DELINQUENT	18	21	230	1311
ALLOWANCE FOR UNCOLLECT TAXES	18	21	240	
ALLOWANCE-CURRENT TAXES	18	21	240	1316
ALLOWANCE -DELINQUENT TAXES	18	21	240	1317
INTEREST/PENALTIES REC -TAXES	18	22		
INTEREST/PENALTIES REC -TAXES	18	22	250	
INTEREST/PENALTIES REC -TAXES	18	22	250	1320
ALLOWANCE -TAX INT/PENALTIES	18	22	260	
ALLOWANCE -TAX INT/PENALTIES	18	22	260	1321

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
TAX LIENS RECEIVABLE, NET	18	23		
TAX LIENS RECEIVABLE	18	23	270	
TAX LIENS RECEIVABLE	18	23	270	1326
ALLOWANCE -TAX LIENS	18	23	280	
ALLOWANCE -TAX LIENS	18	23	280	1327
ACCOUNTS RECEIVABLE, NET	18	24		
ACCOUNTS RECEIVABLE -COFRS	18	24	290	
BILLED ACCOUNTS RECEIVABLE	18	24	290	1330
ACCOUNTS REC -AGENCY SYS	18	24	300	
ACCOUNTS REC -STUDENTS	18	24	300	1332
ACCOUNTS REC -PATIENTS	18	24	300	1333
ACCOUNTS REC -OTHER SYSTEMS	18	24	300	1334
ACCTS RECEIVABLE -SYSTEMS 1	18	24	300	1336
ACCTS RECEIVABLE -SYSTEMS 2	18	24	300	1337
ACCTS RECEIVABLE -SYSTEMS 3	18	24	300	1338
ACCOUNTS RECEIVABLE -OTHER	18	24	310	
ACCOUNTS RECEIVABLE - OTHER	18	24	310	1342
ALLOWANCE -ACCOUNTS RECEIVABLE	18	24	320	
ALLOWANCE FOR A/R -COFRS	18	24	320	1331
ALLOWANCE FOR A/R -AGENCY SYS	18	24	320	1335
ALLOWANCE FOR A/R -OTHER	18	24	320	1343
RESTRICTED ACCOUNTS RECEIVABLE	18	24	325	
RESTRICTED ACCOUNTS RECEIVABLE	18	24	325	1345
ALLOWANCE-RESTRICTED RECEIVBLE	18	24	326	
ALLOWANCE-RESTRICTED RECEIVABL	18	24	326	1346
UNBILLED ACCOUNTS REC, NET	18	25		
UNBILLED ACCOUNTS REC, NET	18	25	330	
UNBILLED ACCOUNTS RECEIVABLE	18	25	330	1348
ALLOWANCE -UNBILLED A/R	18	25	330	1349
INTERGOVERNMENTAL RECEIVABLES	18	26		
INTERGOVERNMENTAL RECEIVABLES	18	26	340	
IG RECEIVABLES -GENERAL	18	26	340	1350
IG RECEIVABLES -CITY	18	26	340	1351
IG RECEIVABLES -COUNTY	18	26	340	1352
IG RECEIVABLES -FEDERAL	18	26	340	1353
IG RECEIVABLES -SPECIAL DIST	18	26	340	1354
IG RECEIVABLES -LTR OF CREDIT	18	26	340	1355
ALLOWANCE - IG RECEIVABLES	18	26	340	1359
NOTES/LOANS RECEIVABLE, NET	18	27		
NOTES RECEIVABLE, NET	18	27	350	
NOTES RECEIVABLE	18	27	350	1360
ALLOWANCE -NOTES RECEIVABLE	18	27	350	1361
LOANS RECEIVABLE, NET	18	27	360	
LOANS RECEIVABLE - CURRENT	18	27	360	1362
ALLOW-LOANS RECEIVABLE-CURRENT	18	27	360	1363
RENT RECEIVABLE, NET	18	28		
RENT RECEIVABLE	18	28	370	
RENT RECEIVABLE	18	28	370	1366
ALLOWANCE -RENT RECEIVABLE	18	28	380	
ALLOWANCE -RENT RECEIVABLE	18	28	380	1367
INTERFUND RECEIVABLES	18	29		
INTERFUND RECEIVABLES	18	29	390	
INTERFUND REC -OTHER AGENCIES	18	29	390	1370
INTERFUND REC -SAME AGENCY	18	29	390	1371
INTRAFUND RECEIVABLES	18	30		
INTRAFUND RECEIVABLES	18	30	400	
INTRAFUND REC -OTHER AGENCIES	18	30	400	1390
INTRAFUND REC -SAME AGENCY	18	30	400	1391
INTRAFUND REC -(TO AGCY 999)	18	30	400	1392

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
RECEIVABLE FM COMPONENT UNITS	18	31		
RECEIVABLE FM COMPONENT UNITS	18	31	405	
RECEIVABLE FM COMPONENT UNITS	18	31	405	1395
INVENTORIES	22			
SUPPLIES INVENTORIES	22	32		
SUPPLIES INVENTORIES	22	32	410	
SUPPLIES INVENTORIES	22	32	410	1400
FUEL INVENTORIES	22	32	410	1401
MANUFACTURING SUPPLIES	22	32	410	1402
WAREHOUSE INVENTORY 1	22	32	410	1441
WAREHOUSE INVENTORY 2	22	32	410	1442
WAREHOUSE INVENTORY 3	22	32	410	1443
WAREHOUSE INVENTORY A	22	32	410	144A
WAREHOUSE INVENTORY B	22	32	410	144B
WAREHOUSE INVENTORY C	22	32	410	144C
WAREHOUSE INVENTORY D	22	32	410	144D
WAREHOUSE INVENTORY E	22	32	410	144E
RESALE INVENTORIES	22	33		
RESALE INVENTORIES	22	33	420	
RESALE INVENTORIES	22	33	420	1450
CONSIGNMENT INVENTORIES	22	33	420	1451
RESALE INVENTORY 1	22	33	420	145A
RESALE INVENTORY 2	22	33	420	145B
RESALE INVENTORY 3	22	33	420	145C
RESALE INVENTORY 4	22	33	420	145D
RESALE INVENTORY 5	22	33	420	145E
RESALE INVENTORY 6	22	33	420	145F
RESALE INVENTORY 7	22	33	420	145G
RESALE INVENTORY 8	22	33	420	145H
RESALE INVENTORY 9	22	33	420	145I
RESALE INVENTORY 10	22	33	420	145J
RESALE INVENTORY 11	22	33	420	145K
RESALE INVENTORY 12	22	33	420	145L
RESALE INVENTORY 13	22	33	420	145M
MANUFACTURING INVENTORIES	22	34		
MANUFACTURING INVENTORIES	22	34	425	
RAW MATERIAL INVENTORIES	22	34	425	1460
WORK IN PROCESS INVENTORIES	22	34	425	1461
FINISHED GOODS INVENTORIES	22	34	425	1462
OTHER CURRENT ASSETS	26			
PREPAID EXPENSES	26	35		
PREPAID EXPENSES	26	35	430	
PREPAID EXPENSES -GENERAL	26	35	430	1500
PREPAID GAS	26	35	430	1501
PREPAID HEALTH INSURANCE	26	35	430	1502
PREPAID INSURANCE	26	35	430	1503
PREPAID POSTAGE	26	35	430	1504
PREPAID RENT	26	35	430	1506
PREPAID TELEPHONE	26	35	430	1507
ADVANCES	26	37		
ADVANCES	26	37	440	
ADVANCES -GENERAL	26	37	440	1530
ADVANCES -CITIES	26	37	440	1531
ADVANCES -COUNTIES	26	37	440	1532
ADVANCES -SPECIAL DISTRICTS	26	37	440	1533
ADVANCES -NONGOV ORGANIZATIONS	26	37	440	1534
ADVANCES -INDIVIDUALS	26	37	440	1535

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
ADVANCES -EMPLOYEE TRAVEL	26	37	440	1536
ADVANCES -SECURITY DEPOSITS	26	37	440	1537
SECURITIES IN LIEU RETAINAGE	26	39		
SECURITIES IN LIEU RETAINAGE	26	39	450	
SECURITYS HELD FOR PERFORMANCE	26	39	450	1580
UNDISTRIBUTED CHARGES	26	41		
UNDISTRIBUTED CHARGES -PAYROLL	26	41	460	
CPPS CASH FUNDS DEFAULT	26	41	460	1590
CPPS DUE FROM DEFAULT	26	41	460	1591
CPPS PAYROLL DEFAULT	26	41	460	1592
CPPS/LDC CLEARING	26	41	460	1593
CPPS DISTRIBUTION EDIT CLRNG	26	41	460	1594
UNDISTRIBUTED CHARGES -OTHER	26	41	470	
F/A DISPOSITION CLEARING	26	41	470	1595
INTERFACE CLEARING	26	41	470	1596
DOA BILLING DEFAULT	26	41	470	1597
PROCUREMENT CARD DEFAULT	26	41	470	1598
UNDISTRIBUTED CHARGES -OTHER	26	41	470	1599
F/A BUYING/OWNING CLEARING	26	41	470	159A
TRAVEL CARD CLEARING	26	41	470	159B
LONG-TERM INVESTMENTS, NET	30			
LONG-TERM INVESTMENTS, NET	30	43		
LT INVESTMENTS W/STATE, NET	30	43	480	
LT INVESTMENTS W/STATE	30	43	480	1600
UNAMORT LT PREM/DISC W/STATE	30	43	480	1601
ALLOW -LT INVEST LOSS W/STATE	30	43	480	1602
RESTR INVESTMENT PER GASB 34	30	43	480	1634
LT INVESTMENTS W/TRUSTEE, NET	30	43	490	
LT INVESTMENTS W/TRUSTEE	30	43	490	1610
UNAMORT LT PREM/DISC W/TRUSTEE	30	43	490	1611
ALLOW -LT INVEST LOSS W/TRUST	30	43	490	1612
OTHER LONG TERM INVST, NET	30	45		
OTHER LONG TERM INVST, NET	30	45	500	
LONG-TERM INVST JOINT VENTURE	30	45	500	1680
UNAMRT LT INVST JOINT VENTURE	30	45	500	1681
ALLOW FOR JOINT VENTURE LOSS	30	45	500	1682
OTHER LONG-TERM ASSETS	34			
OTHER LONG-TERM ASSETS	34	46		
OTHER LONG-TERM ASSETS	34	46	510	
OTHER LONG-TERM ASSETS	34	46	510	1700
LIVESTOCK	34	46	510	1701
DEFERRED CHARGES	34	46	510	1710
DEFERRED DEBT ISSUANCE COSTS	34	46	510	1711
LT INTERFUND RECEIVABLES	34	46	510	1720
LT INTRAFUND RECEIVABLES	34	46	510	1730
LT EXTERNAL RECEIVABLES	34	46	510	1740
ALLOWANCE FOR LT RECEIVABLES	34	46	510	1741
LT LOANS RECEIVABLE	34	46	510	1762
LT LOANS REC - SEVERANCE TAX	34	46	510	1763
ALLOW FOR LT LOANS RECEIVABLES	34	46	510	1764

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
CAPITAL ASSETS	38			
LAND	38	50		
LAND	38	50	520	
LAND	38	50	520	1800
IMPROVEMENTS TO LAND, NET	38	51		
IMPROVEMENTS TO LAND, NET	38	51	530	
DEPRECIABLE IMPRVMNTS TO LAND	38	51	530	1810
ACCUMULATED DEPR -LAND IMPROV	38	51	530	1811
NON-DEPRECB IMPRVMNTS TO LAND	38	51	530	1815
STRUCTURES, NET	38	52		
BUILDINGS, NET	38	52	540	
BUILDINGS	38	52	540	1820
ACCUMULATED DEPR -BUILDINGS	38	52	540	1821
LEASEHOLD IMPROVEMENTS, NET	38	53		
LEASEHOLD IMPROVEMENTS, NET	38	53	550	
LEASEHOLD IMPROVEMENTS	38	53	550	1830
ACCUMULATED DEPR -LEASEHOLD	38	53	550	1831
EQUIPMENT, NET	38	54		
EQUIPMENT, NET	38	54	560	
FURNITURE & EQUIPMENT	38	54	560	1840
VEHICLES	38	54	560	1841
SOFTWARE	38	54	560	1842
LEASED FURNITURE & EQUIPMT	38	54	560	1843
ACCUMULATED AMORTIZTN-SOFTWARE	38	54	560	1847
ACCUMULATED DEPR -VEHICLES	38	54	560	1848
ACCUMULATED DEPR -EQUIPMENT	38	54	560	1849
LIBRARY BOOKS AND HOLDINGS	38	55		
LIBRARY BOOKS AND HOLDINGS	38	55	570	
LIBRARY BOOKS AND HOLDINGS	38	55	570	1850
ACCUM DEPR - LIBRARY BOOKS	38	55	570	1851
ART AND HISTORICAL COLLECTIONS	38	55	575	
DEPRECBLE ART & HIST TREASURES	38	55	575	1855
ACCM DEPR ART & HIST TREASURES	38	55	575	1856
NON-DEPR ART & HIST TREASURES	38	55	575	1857
CONSTRUCTION IN PROGRESS	38	56		
CONSTRUCTION IN PROGRESS	38	56	580	
CONSTRUCTION IN PROGRESS	38	56	580	1860
OTHER CAPITAL ASSETS	38	57		
OTHER CAPITAL ASSETS	38	57	590	
OTHER CAPITAL ASSETS	38	57	590	1870
ACCUMULATED DEPR - OTHER F/A	38	57	590	1871
INFRASTRUCTURE	39			
INFRASTRUCTURE	39	58		
INFRASTRUCTURE	39	58	595	
HIGHWAY RIGHT OF WAY LAND	39	58	595	1880
PARK LAND IMPROVEMENTS	39	58	595	1885
ACC DEPR -PARK LAND IMPROVMNTS	39	58	595	1886
CONSTRUCTION IN PROGRESS-INFRA	39	58	595	1887
DAMS	39	58	595	1888
ACC DEPR -DAMS	39	58	595	1889
ROADWAYS	39	58	595	1890
ACC DEPR -ROADWAYS	39	58	595	1891
BRIDGES AND TUNNELS	39	58	595	1895
ACC DEPR -BRIDGES & TUNNELS	39	58	595	1896
OTHER INFRASTRUCTURE NONDEPREC	39	58	595	1897
OTHER INFRASTRUCTURE ASSETS	39	58	595	1898
ACC DEPR -OTHER INFRAST ASSETS	39	58	595	1899

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
PAYABLES	46			
WARRANTS PAYABLE	46	60		
WARRANTS PAYABLE	46	60	620	
WARRANTS PAYABLE	46	60	620	2000
CAS CANCELLED WARRANTS PAYABLE	46	60	620	2001
ACCOUNTS PAYABLE	46	62		
ACCOUNTS PAYABLE -COFRS	46	62	630	
VOUCHERS PAYABLE	46	62	630	2100
CANCEL VOUCHERS PAYABLE	46	62	630	2101
ACCOUNT PAYABLE -AGENCY SYSTEM	46	62	640	
ACCOUNT PAYABLE -AGENCY SYSTEM	46	62	640	2110
ACCOUNTS PAYABLE AGCY SYS 1	46	62	640	2111
ACCOUNTS PAYABLE AGCY SYS 2	46	62	640	2112
ACCOUNTS PAYABLE AGCY SYS 3	46	62	640	2113
ACCOUNTS PAYABLE AGCY SYS 4	46	62	640	2114
ACCOUNTS PAYABLE AGCY SYS 5	46	62	640	2115
ACCOUNTS PAYABLE AGCY SYS 6	46	62	640	2116
ACCOUNTS PAYABLE AGCY SYS A	46	62	640	211A
ACCOUNTS PAYABLE AGCY SYS B	46	62	640	211B
ACCOUNTS PAYABLE -OTHER	46	62	650	
ACCOUNTS PAYABLE -OTHER	46	62	650	2120
TAX REFUNDS PAYABLE	46	63		
TAX REFUNDS PAYABLE	46	63	655	
TAX REFUNDS PAYABLE	46	63	655	2150
PAYROLL WITHHOLDING PAYABLE	46	64		
PAYROLL W/H PAYABLES -CENTRAL	46	64	660	
AD&D	46	64	660	2201
AFSCME UNION DUES	46	64	660	2202
CAPE	46	64	660	2203
CAPITOL PARKING	46	64	660	2204
COLORADO COMBINED CAMPAIGN	46	64	660	2205
CPPS DECEASED EMP ACCT	46	64	660	2206
HEALTH SAVINGS ACCOUNT	46	64	660	2207
STUDENT RETIRMENT	46	64	660	2208
DEDUCTION REFUND	46	64	660	2209
DEFERRED COMPENSATION	46	64	660	2210
COLO FEDERATION OF PUBLIC EMP	46	64	660	2211
ELECTRONIC FUNDS TRANSFER	46	64	660	2212
EMPLOYEE DENTAL INSURANCE	46	64	660	2213
EMPLOYEE LIFE INSURANCE	46	64	660	2214
FEDERAL INCOME TAX	46	64	660	2215
FICA/MEDICARE	46	64	660	2216
FLEXIBLE SPENDING PLANS	46	64	660	2217
HAND DRAWN CHECKS	46	64	660	2218
HEALTH INSURANCE	46	64	660	2219
DEFINED CONTRIB PENSION PLAN	46	64	660	2220
LOCAL TAX	46	64	660	2221
LONG-TERM DISABILITY	46	64	660	2222
NET PAY OVERPAYMENTS	46	64	660	2223
PAYROLL PREPAY ACCOUNT	46	64	660	2224
PERA 401K PLAN	46	64	660	2225
PERA EMP	46	64	660	2226
PERA LIFE INSURANCE	46	64	660	2227
SAVINGS BONDS	46	64	660	2228
SHORT-TERM DISABILITY	46	64	660	2229
STATE INCOME TAX	46	64	660	2230
WAGE GARNISHMENTS	46	64	660	2231
WAGES/SALARIES NET PAY-WARRANT	46	64	660	2232

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
PAYROLL W/H PAYABLES -AGENCY	46	64	670	
AGY PAYROLL W/H PAYABLE	46	64	670	2250
AGY AD&D	46	64	670	2251
AGY COMMUTER MILEAGE REIMB	46	64	670	2252
AGY CREDIT UNION	46	64	670	2253
AGY INSURANCE -DENTAL	46	64	670	2254
AGY INSURANCE -HEALTH 1	46	64	670	2255
AGY INSURANCE -HEALTH 2	46	64	670	2256
AGY INSURANCE -HEALTH 3	46	64	670	2257
AGY INSURANCE -HEALTH 4	46	64	670	2258
AGY INSURANCE -HEALTH 5	46	64	670	2259
AGY INSURANCE -LIFE	46	64	670	2260
AGY INSURANCE -OTHER	46	64	670	2261
AGY LTD 1	46	64	670	2262
AGY INSTITUTION DEDUCTION	46	64	670	2263
AGY MANAGEMENT CERT PROGRAM	46	64	670	2264
AGY MISCELLANEOUS DEDUCTIONS 1	46	64	670	2265
AGY MISCELLANEOUS DEDUCTIONS 2	46	64	670	2266
AGY MISCELLANEOUS DEDUCTIONS 3	46	64	670	2267
AGY PARKING	46	64	670	2268
AGY PROFESSIONAL ASSOC DUES	46	64	670	2269
AGY RENT DEDUCTION	46	64	670	2270
AGY RETIREMENT 1	46	64	670	2271
AGY RETIREMENT 2	46	64	670	2272
AGY RETIREMENT 3	46	64	670	2273
AGY TAX SHELTER ANNUITIES 1	46	64	670	2274
AGY TAX SHELTER ANNUITIES 2	46	64	670	2275
AGY TAX SHELTER ANNUITIES 3	46	64	670	2276
AGY TAX SHELTER ANNUITIES 4	46	64	670	2277
AGY UNION DUES	46	64	670	2278
AGY WAGE ASSIGNMENTS	46	64	670	2279
AGY TAX SHELTER ANNUITIES 5	46	64	670	2280
AGY VISION	46	64	670	2281
AGY LONG-TERM HEALTH CARE	46	64	670	2282
AGY FLEXIBLE SPENDING PLAN	46	64	670	2283
AGY ECOPASS	46	64	670	2284
CLAIMS AND JUDGMENTS PAYABLE	46	66		
CLAIMS AND JUDGMENTS PAYABLE	46	66	680	
CLAIMS AND JUDGMENTS PAYABLE	46	66	680	2300
CONTRACTS PAYABLE	46	68		
CONTRACTS PAYABLE	46	68	690	
CONTRACTS PAYABLE	46	68	690	2310
RETAINAGE PAYABLE	46	70		
RETAINAGE PAYABLE	46	70	700	
RETAINAGE PAYABLE ON CONTRACTS	46	70	700	2315
MATURED NOTES/BONDS PAYABLE	46	72		
MATURED NOTES/BONDS PAYABLE	46	72	710	
MATURED BONDS PAYABLE	46	72	710	2320
MATURED CAPITAL LEASE PAYABLE	46	72	710	2321
MATURED INTEREST PAYABLE	46	72	710	2322
MATURED NOTES PAYABLE	46	72	710	2323
INTERGOVERNMENTAL PAYABLES	46	74		
INTERGOVERNMENTAL PAYABLES	46	74	720	
IG PAYABLES -GENERAL	46	74	720	2330
IG PAYABLES -CITY	46	74	720	2331
IG PAYABLES -COUNTY	46	74	720	2332
IG PAYABLES -FEDERAL	46	74	720	2333
IG PAYABLES -SPECIAL DISTRICT	46	74	720	2334

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
PAYABLE TO COMPONENT UNITS	46	75		
PAYABLE TO COMPONENT UNITS	46	75	725	
PAYABLE TO COMPONENT UNITS	46	75	725	2350
INTERFUND PAYABLES	46	76		
INTERFUND PAYABLES	46	76	730	
INTERFUND PAY -OTHER AGENCIES	46	76	730	2360
INTERFUND PAY -SAME AGENCY	46	76	730	2361
INTRAFUND PAYABLES	46	77		
INTRAFUND PAYABLES	46	77	740	
INTRAFUND PAY -OTHER AGENCIES	46	77	740	2390
INTRAFUND PAY -SAME AGENCY	46	77	740	2391
INTRAFUND PAY -(TO AGCY 999)	46	77	740	2392
ACCRUED LIABILITIES	50			
ACCRUED LIABILITIES	50	78		
ACCRUED PAYROLLS PAYABLE	50	78	750	
ACCRUED PAYROLLS PAYABLE	50	78	750	2400
ACCRUED EXPENSE -OTHER	50	78	760	
ACCRUED EXPENSE -OTHER	50	78	760	2410
TABOR REFUND PAYABLE	50	78	760	2415
ACCRUED INTEREST PAYABLE	50	78	770	
ACCRUED INTEREST PAYABLE	50	78	770	2420
ACCRUED TAXES PAYABLE	50	78	775	
ACCRUED TAXES PAYABLE	50	78	775	2430
CURRENT COMPENSATED ABSENCES	50	78	777	
CURRENT COMPENSATED ABSENCES	50	78	777	2440
DEFERRED REVENUE	54			
DEFERRED REVENUE	54	80		
DEFERRAL OF ADVANCES	54	80	780	
DEFERRED REV -FEDERAL ADVANCE	54	80	780	2500
DEFERRED REV -OTHER ADVANCES	54	80	780	2501
DEFERRED REVENUE 1	54	80	780	250A
DEFERRED REVENUE 2	54	80	780	250B
DEFERRED REVENUE 3	54	80	780	250C
DEFERRED REVENUE 4	54	80	780	250D
DEFERRED REVENUE 5	54	80	780	250E
UNDISTRIBUTED RECEIPTS	54	80	790	
UNDISTRIBUTED RECEIPTS	54	80	790	2510
NSF RETURNED CHECKS	54	80	790	2520
DEFERRED LONG-TERM RECEIVABLES	54	80	795	
DEFERRAL OF LT RECEIVABLES	54	80	795	2530
BONDS/NOTES PAYABLE -CURRENT	58			
BONDS/NOTES PAYABLE -CURRENT	58	82		
BONDS/NOTES PAYABLE -CURRENT	58	82	800	
BONDS PAYABLE -CURRENT	58	82	800	2600
CERTIFS OF PARTIC PAYABLE-CURR	58	82	800	2608
NOTES PAYABLE -CURRENT	58	82	800	2610
CAPITAL LEASE PAYABLE -CURRENT	58	82	800	2620
ANTICIP WARRANTS PAY -CURRENT	58	82	800	2630
MORTGAGES PAYABLE -CURRENT	58	82	800	2640
OTHER CURRENT LIABILITIES	62			
OTHER CURRENT LIABILITIES	62	84		
OTHER CURRENT LIABILITIES	62	84	810	
OTHER CURRENT LIABILITIES	62	84	810	2700
PAYABLE TO BANKS	62	84	810	2710
OBLIGATIONS UNDER REVERSE REP	62	84	810	2711

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
EBTS LIABILITY	62	84	810	2712
OVER COLLECTION OF DEBTS	62	84	810	2713
CANCELLED WARRANTS PRIOR YEAR	62	84	810	2751
LOTTERY PRIZE LIABILITY	62	84	815	
PRIZE LIABILITY - CASH 5	62	84	815	2718
PRIZE LIABILITY - MATCHPLAY	62	84	815	2719
PRIZE LIABILITY - INSTANT	62	84	815	2720
PRIZE LIABILITY - LOTTO	62	84	815	2721
PRIZE LIABILITY - POWERBALL	62	84	815	2722
PRIZES CLAIMED - INSTANT	62	84	815	2723
CASHING BONUS - INSTANT	62	84	815	2724
CASHING BONUS - LOTTO	62	84	815	2725
CASHING BONUS - POWERBALL	62	84	815	2726
CASHING BONUS CONTRA - INSTANT	62	84	815	2727
CASHING BONUS - CASH 5	62	84	815	2728
CASHING BONUS - MATCHPLAY	62	84	815	2729
DEPOSITS HELD IN CUSTODY-CURRT	62	84	820	
DEPOSITS HELD IN CUSTODY-CURRT	62	84	820	2730
DAMAGE DEPOSITS	62	84	820	2740
LT DEBT PAYABLE-NONCURRENT	66			
LT DEBT PAYABLE-NONCURRENT	66	86		
BONDS PAYABLE -NONCURRENT, NET	66	86	830	
CAPITAL BONDS PAYABLE -NONCURR	66	86	830	2800
CAPTL UNAMORTIZED PREM/DISC-NC	66	86	830	2801
CAPTL UNAMORT REFNDG GAIN/LOSS	66	86	830	2803
NONCAP BONDS PAYABLE -NONCURR	66	86	830	2805
NONCAP UNAMORTIZD PREM/DISC-NC	66	86	830	2806
NONCAP UNAMRT REFNDG GAIN/LOSS	66	86	830	2807
NONCURR BOND ACCRUED INTEREST	66	86	830	2816
CERTIF OF PARTIC-NONCURRNT,NET	66	86	835	
CAPTL CERT OF PARTICIP. NONCUR	66	86	835	2808
CAPTL UNAMORT COPS PREM/DISC	66	86	835	2809
UNSPENT CERT OF PARTIC PROCEED	66	86	835	2813
CAPTL UNAMORT COPS RFNDG G/L	66	86	835	2814
NONCURR COPS ACCRUED INTEREST	66	86	835	2815
NOTES PAYABLE -NONCURRENT, NET	66	86	840	
NOTES PAYABLE -NONCURRENT	66	86	840	2810
UNAMORTIZED NOTE PREM/DISC -NC	66	86	840	2811
CAPITAL LEASES PAY -NC, NET	66	86	850	
CAPITAL LEASES PAY -NONCURRENT	66	86	850	2820
CAPITAL LEASE PAY TO COMP UNIT	66	86	850	2825
OTHER	66	86	860	
ANTICIPATION WARRANTS PAYABLE	66	86	860	2830
MORTGAGES PAYABLE	66	86	860	2840
LT PORTION OF CLAIMS & JUDGMNT	67			
LT PORTION OF CLAIMS & JUDGMNT	67	87		
LT PORTION OF CLAIMS & JUDGMNT	67	87	867	
LT PORTION OF CLAIMS & JUDGMNT	67	87	867	2870
OTHER LONG-TERM LIABILITIES	70			
OTHER LONG-TERM LIABILITIES	70	88		
COMPENSATED ABSENCES	70	88	870	
LT COMPENSATED ABS LIAB -A/L	70	88	870	2910
LT COMPENSATED ABS LIAB -S/L	70	88	870	2920
OTHER LONG-TERM LIABILITIES	70	88	890	
LT INTERFUND PAYABLES	70	88	890	2940
LT INTRAFUND PAYABLES	70	88	890	2950

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
EXPIRED WARRANTS LIABILITY	70	88	890	2960
LT DEPOSITS HELD IN CUSTODY	70	88	890	2970
LT PAYABLE TO COMPONENT UNITS	70	88	890	2980
LT LIABILITIES -OTHER	70	88	890	2990
FUND BALANCE	74			
RESERVED FUND BALANCE	74	90		
RESERVED FOR ADV TO OTHER FUND	74	90	900	
RESERVED FOR ADV TO OTHER FUND	74	90	900	3100
RESERVED FOR PRE-ENCUMBRANCES	74	90	902	
RESERVED FOR PRE-ENCUMBRANCES	74	90	902	3120
RES FOR MEMO PRE-ENCUMBRANCES	74	90	902	3121
RESERVED FOR ENCUMBRANCES	74	90	903	
RESERVED FOR ENCUMBRANCES	74	90	903	3130
RES FOR MEMO ENCUMBRANCES	74	90	903	3131
RES FOR ENC - QTRLY RPTG	74	90	903	3132
RESERVED FOR NONCURRENT LOANS	74	90	904	
RESERVED FOR NONCURRENT LOANS	74	90	904	3140
RESERVED FOR PREPAID ITEMS	74	90	905	
RESERVED FOR EMERGENCIES	74	90	905	3150
RESERVED FOR STATUTORY PURPOSE	74	90	906	
RESERVED FOR STATUTORY PURPOSE	74	90	906	3160
RESRVD-STATUTORY PURP-FIN STMT	74	90	906	3161
RESERVED FOR APPROP ROLLFORWRD	74	90	907	
RESERVED FOR APPROP ROLLFORWRD	74	90	907	3170
RESERVED FOR UNSPENT BOND PROC	74	90	908	
RESERVED FOR UNSPENT BOND PROC	74	90	908	3180
RESTRICTED FUND BALANCE	74	91		
RESTRICTED FUND BALANCES	74	91	910	
EXTERNALLY RESTRICTED - OTHER	74	91	910	3200
RESTRICTED FOR DEBT SERVICE	74	91	910	3220
PERMANENT ENDOWMENT EXPENDABLE	74	91	910	3230
PERMANENT ENDOWMENT NONEXPEND	74	91	910	3240
UNRESERVED FUND BALANCE	74	92		
DESIGNATED FUND BALANCE	74	92	920	
FB-HE COMPENSATED ABSENCE LIAB	74	92	920	3210
FB-UNRESERVED/DESIGNATED	74	92	920	3300
UNDESIGNATED FUND BALANCE	74	92	930	
FB-UNRESERVED/UNDESIGNATED	74	92	930	3400
INVESTMENT IN GEN FIXED ASSETS	86			
INVESTMENT IN GEN FIXED ASSETS	86	95		
INVESTMENT IN GEN FIXED ASSETS	86	95	970	
INVESTMENT IN GEN FIXED ASSETS	86	95	970	3800
INVEST GEN FIXED ASSETS (SPEC)	86	95	970	3801
IGFA-STATE FUNDED APPROP	86	95	970	3802
IGFA-CASH FUNDED SOURCES	86	95	970	3803
IGFA-FEDERALLY FUNDED SOURCES	86	95	970	3804
IGFA-DONATIONS (NON-FEDERAL)	86	95	970	3805
GAIN/LOSS CODE (SPEC)	86	95	970	3850
COFRS CONVERSION ACCOUNTS	99			
COFRS CONVERSION ACCOUNTS	99	99		
COFRS CONVERSION ACCOUNTS	99	99	999	
LDC DOCUMENT OFFSET ACCOUNT	99	99	999	LDCR
PAYROLL LINE BALANCING ACCOUNT	99	99	999	PRLN

2.2.5 Object Codes

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
PERSONAL SERVICES	10					
SALARIES AND WAGES	10	11				
STATUTORY PERS SYS SAL & WAGES	10	11	11			
SPS REGULAR EMPLOYEE WAGES	10	11	11	111		
SPS REGULAR FT WAGES	10	11	11	111	1110	
SPS REGULAR PT WAGES	10	11	11	111	1111	
SPS TEMPORARY EMPLOYEE WAGES	10	11	11	112		
SPS TEMPORARY FT WAGES	10	11	11	112	1120	
SPS TEMPORARY PT WAGES	10	11	11	112	1121	
SPS OVERTIME WAGES	10	11	11	113		
SPS OVERTIME WAGES	10	11	11	113	1130	
SPS SHIFT DIFFERENTIAL WAGES	10	11	11	113	1131	
SPS LEAVE PAYOUTS	10	11	11	114		
SPS ANNUAL LEAVE PAYMENTS	10	11	11	114	1140	
SPS SICK LEAVE PAYMENTS	10	11	11	114	1141	
SPS SICK LEAVE CONVERSION PAY	10	11	11	114	1142	
CONTRACTUAL EMPLOYEE WAGES	10	11	12			
CN REGULAR EMPLOYEE WAGES	10	11	12	121		
CN REGULAR FT WAGES	10	11	12	121	1210	
CN REGULAR PT WAGES	10	11	12	121	1211	
CN TEMPORARY EMPLOYEE WAGES	10	11	12	122		
CN TEMPORARY FT WAGES	10	11	12	122	1220	
CN TEMPORARY PT WAGES	10	11	12	122	1221	
CN OVERTIME WAGES	10	11	12	123		
CN OVERTIME WAGES	10	11	12	123	1230	
CN SHIFT DIFFERENTIAL WAGES	10	11	12	123	1231	
CN LEAVE PAYOUTS	10	11	12	124		
CN ANNUAL LEAVE PAYMENTS	10	11	12	124	1240	
CN SICK LEAVE PAYMENTS	10	11	12	124	1241	
CN SICK LEAVE CONVERSION PAY	10	11	12	124	1242	
CLIENT WAGES	10	11	13			
CLIENT WAGES	10	11	13	130		
OTHER CLIENT WAGES	10	11	13	130	1250	
STUDENT HOURLY WAGES	10	11	13	130	1260	
PATIENT WAGES	10	11	13	130	1280	
OTHER EMPLOYEE PAYMENTS	10	11	14			
OTHER EMPLOYEE PAYMENTS	10	11	14	131		
OTHER EMPLOYEE WAGES	10	11	14	131	1300	
HONORARIUM	10	11	14	131	1310	A3
PER DIEM WAGES	10	11	14	131	1320	
BOARD MEMBER'S COMPENSATION	10	11	14	131	1330	A7
EMPLOYEE CASH INCENTIVE AWARDS	10	11	14	131	1340	
EMPLOYEE NON-CASH INCENTIVES	10	11	14	131	1350	
NON-BASE BUILDING PERFORMANCE	10	11	14	131	1360	
EMPLOYEE BENEFITS	10	15				
SPS EMPLOYEE BENEFITS	10	15	15			
SPS GROUP INSURANCE	10	15	15	151		
SPS DENTAL INSURANCE	10	15	15	151	1510	
SPS HEALTH INSURANCE	10	15	15	151	1511	
SPS LIFE INSURANCE	10	15	15	151	1512	
SPS DISABILITY	10	15	15	151	1513	
SPS RETIREMENT CONTRIBUTION	10	15	15	152		
SPS FICA-MEDICARE CONTRIBUTION	10	15	15	152	1520	
SPS OTHER RETIREMENT PLANS	10	15	15	152	1521	
SPS PERA	10	15	15	152	1522	
SPS MATCHMAKER CONTRIBUTION	10	15	15	152	1523	
SPS PERA-AMORT EQUAL DISBURSMT	10	15	15	152	1524	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
SPS PERA-SUPPL AMORT EQUAL DIS	10	15	15	152	1525	
SPS OTHER EMPLOYEE BENEFITS	10	15	15	153		
SPS OTHER EMPLOYEE BENEFITS	10	15	15	153	1530	
SPS HIGHER ED TUITION REIMBURS	10	15	15	153	1531	
SPS UNEMPLOYMENT COMPENSATION	10	15	15	153	1532	
SPS WORKERS' COMPENSATION	10	15	15	153	1533	
CONTRACTUAL EMP BENEFITS	10	15	16			
CONTRACTUAL GROUP INSURANCE	10	15	16	161		
CN DENTAL INSURANCE	10	15	16	161	1610	
CN HEALTH INSURANCE	10	15	16	161	1611	
CN LIFE INSURANCE	10	15	16	161	1612	
CN DISABILITY	10	15	16	161	1613	
CONTRACTUAL RETIREMENT CONTRIB	10	15	16	162		
CN FICA-MEDICARE CONTRIBUTIONS	10	15	16	162	1620	
CN OTHER RETIREMENT PLANS	10	15	16	162	1621	
CN PERA	10	15	16	162	1622	
CN MATCHMAKER CONTRIBUTION	10	15	16	162	1623	
CN PERA-AMORT EQUAL DISBURSMNT	10	15	16	162	1624	
CN PERA-SUPPL AMORT EQUAL DISB	10	15	16	162	1625	
CN OTHER EMPLOYEE BENEFITS	10	15	16	163		
CN OTHER EMPLOYEE BENEFITS	10	15	16	163	1630	
CN HIGHER ED TUITION REIMBURSE	10	15	16	163	1631	
CN WORKERS' COMPENSATION	10	15	16	163	1632	
CN UNEMPLOYMENT COMPENSATION	10	15	16	163	1633	
CLIENT EMPLOYEE BENEFITS	10	15	17			
CLIENT OTHER EMPLOYEE BENEFITS	10	15	17	164		
CLIENT WORKERS' COMPENSATION	10	15	17	164	1640	
COMPENSATED ABSENCE EXPENSE	10	15	18			
COMPENSATED ABSENCE EXPENSE	10	15	18	181		
COMP ABSENCE -ANNUAL LEAVE	10	15	18	181	1810	
COMP ABSENCE -SICK LEAVE	10	15	18	181	1820	
PURCHASED SERVICE-PERSONAL SRV	10	19				
PURCHASED SERVICE-PERSONAL SRV	10	19	19			
PURCHASED SERVICE-PERSONAL SRV	10	19	19	191		
PERSONAL SVCS - TEMPORARY SVCS	10	19	19	191	1910	A7
PERSONAL SVCS - PROFESSIONAL	10	19	19	191	1920	A7
PURCHASED SERVICE - LITIGATION	10	19	19	191	1930	A7
PERSONAL SVCS - MEDICAL SVCS	10	19	19	191	1940	A6
PERSONAL SVCS-OTHER STATE AGEN	10	19	19	191	1950	
PERSONAL SVCS- IT - HARDWARE	10	19	19	191	1960	A7
PERSONAL SVCS- IT - SOFTWARE	10	19	19	191	1961	A7
PERSONAL SVCS- IT - CONSULTING	10	19	19	191	1962	A7
SHADOW P/R WITH BURDEN-CONTRA	10	20				
SHADOW P/R WITH BURDEN-CONTRA	10	20	20			
SHADOW P/R WITH BURDEN-CONTRA	10	20	20	200		
SHADOW P/R WITH BURDEN-CONTRA	10	20	20	200	1890	
OPERATING EXPENSES	20					
PURCHASED PROPERTY SERVICES	20	21				
PURCHASED PROPERTY SERVICES	20	21	21			
UTILITY SERVICES	20	21	21	211		
WATER AND SEWERAGE SERVICES	20	21	21	211	2110	A7
CLEANING SERVICES	20	21	21	215		
OTHER CLEANING SERVICES	20	21	21	215	2150	A7
CUSTODIAL SERVICES	20	21	21	215	2160	A7
WASTE DISPOSAL SERVICES	20	21	21	215	2170	A7
GROUNDS MAINTENANCE	20	21	21	215	2180	A7
SNOW PLOWING SERVICES	20	21	21	215	2190	A7

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
MAINTENANCE & REPAIR SERVICES	20	21	21	221		
OTHER MAINTENANCE/REPAIR SVCS	20	21	21	221	2210	A7
BLDG MAINTENANCE/REPAIR SVCS	20	21	21	221	2220	A7
EQUIP MAINTENANCE/REPAIR SVCS	20	21	21	221	2230	A7
IT HARDWARE MAINT/REPAIR SVCS	20	21	21	221	2231	A7
IT SOFTWARE MNTC/UPGRADE SVCS	20	21	21	221	2232	A7
MOTOR VEH MAINT/REPAIR SVCS	20	21	21	221	2240	A7
RENTALS	20	21	21	225		
MISCELLANEOUS RENTALS	20	21	21	225	2250	A1
RENTAL/LEASE MOTOR POOL VEH	20	21	21	225	2251	
RENTAL/MOTOR POOL MILE CHARGE	20	21	21	225	2252	
RENTAL OF EQUIPMENT	20	21	21	225	2253	A1
RENTAL OF MOTOR VEHICLES	20	21	21	225	2254	A1
RENTAL OF BUILDINGS	20	21	21	225	2255	A1
RENTAL OF LAND	20	21	21	225	2256	A1
RENT SURCHARGE	20	21	21	225	2257	A1
PARKING FEES	20	21	21	225	2258	A1
PARKING FEE REIMBURSEMENT	20	21	21	225	2259	
RENTAL OF IT EQUIP - PC'S	20	21	21	225	2260	A1
RENTAL OF IT EQUIP - SERVERS	20	21	21	225	2261	A1
RENTAL OF IT EQUIP - NETWORK	20	21	21	225	2262	A1
RENTAL OF IT EQUIP - OTHER	20	21	21	225	2263	A1
RENTAL OF IT SOFTWARE - PC	20	21	21	225	2266	A1
RENTAL OF IT SOFTWARE - SERVER	20	21	21	225	2267	A1
RENTAL OF IT SOFTWARE- NETWORK	20	21	21	225	2268	A1
RENTAL OF WATER RIGHTS	20	21	21	225	2270	A1
OTHER PURCHASED SERVICES	20	25				
OTHER PURCHASED SERVICES	20	25	26			
MARKETING	20	25	26	261		
ADVERTISING	20	25	26	261	2610	A7
PUBLIC RELATIONS	20	25	26	261	2611	A7
OTHER MARKETING EXPENSES	20	25	26	261	2612	A7
COMMUNICATIONS	20	25	26	263		
COMM SVCS FROM DIV OF TELECOM	20	25	26	263	2630	
COMM SVCS FROM OUTSIDE SOURCES	20	25	26	263	2631	
MNT PAYMENTS TO DPA	20	25	26	263	2632	
DATA PROCESSING-PURCH SERV	20	25	26	264		
GGCC BILLINGS-PURCH SERV	20	25	26	264	2640	
OTHER ADP BILLINGS-PURCH SERV	20	25	26	264	2641	A7
IT SECURITY-PURCH SERV	20	25	26	265		
CISO BILLINGS-PURCH SERV	20	25	26	265	2650	
INSURANCE, OTHER THAN EMP BENE	20	25	26	266		
INSURANCE, OTHER THAN EMP BENE	20	25	26	266	2660	
INDEMNITY CLAIMS	20	25	26	266	2661	
MEDICAL CLAIMS	20	25	26	266	2662	
WORKERS COMP SURCHARGE	20	25	26	266	2663	
EDUCATION SERVICES	20	25	26	267		
EDUCATION SRVC FR HE ENTERPRIS	20	25	26	267	2670	
PRINTING & REPRODUCTION	20	25	26	268		
PRINTING/REPRODUCTION SERVICES	20	25	26	268	2680	A7
PHOTOCOPY REIMBURSEMENT	20	25	26	268	2681	
LEGAL SERVICES	20	25	26	269		
LEGAL SERVICES	20	25	26	269	2690	A7
PURCHASED MEDICAL SERVICES	20	25	26	271		
PURCHASED MEDICAL SERVICES	20	25	26	271	2710	A6
MEDICAL INS PREMIUMS - CLIENTS	20	25	26	271	2713	
INMATE PAY	20	25	26	272		
INMATE PAY	20	25	26	272	2720	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OTHER PURCHASED SERVICES	20	25	26	281		
FREIGHT	20	25	26	281	2810	
OTHER PURCHASED SERVICES	20	25	26	281	2820	A7
OFFICE MOVING-PUR SERV	20	25	26	281	2830	A7
STORAGE-PUR SERV	20	25	26	281	2831	
SUPPLIES AND MATERIALS	20	31				
SUPPLIES AND MATERIALS	20	31	31			
OTHER SUPPLIES & MATERIALS	20	31	31	310		
OTHER SUPPLIES & MATERIALS	20	31	31	310	3110	
AGRICULTURAL SUPPLIES	20	31	31	311		
AGRICULTURAL SUPPLIES	20	31	31	311	3111	
AUTOMOTIVE SUPPLIES	20	31	31	312		
AUTOMOTIVE SUPPLIES	20	31	31	312	3112	
CLOTHING AND UNIFORM ALLOWANCE	20	31	31	313		
CLOTHING AND UNIFORM ALLOWANCE	20	31	31	313	3113	
CUSTODIAL AND LAUNDRY SUPPLIES	20	31	31	314		
CUSTODIAL AND LAUNDRY SUPPLIES	20	31	31	314	3114	
DATA PROCESSING SUPPLIES	20	31	31	315		
DATA PROCESSING SUPPLIES	20	31	31	315	3115	
PURCHASE/LEASE OF SOFTWARE	20	31	31	316		
NONCAP IT - PURCHASED PC SW	20	31	31	316	3116	
NONCAP IT-PURCHASED SERVER SW	20	31	31	316	3146	
NONCAP IT-PURCHASED NETWORK SW	20	31	31	316	3147	
EDUCATIONAL SUPPLIES	20	31	31	317		
EDUCATIONAL SUPPLIES	20	31	31	317	3117	
FOOD AND FOOD SERV SUPPLIES	20	31	31	318		
FOOD AND FOOD SERV SUPPLIES	20	31	31	318	3118	
LABORATORY & MEDICAL SUPPLIES	20	31	31	319		
MEDICAL LABORATORY & SUPPLIES	20	31	31	319	3119	
PHARMACEUTICALS	20	31	31	319	3129	
NON-MEDICAL LAB & SUPPLIES	20	31	31	319	3130	
BOOKS/PERIODICALS/SUBSCRIPTION	20	31	31	320		
BOOKS/PERIODICALS/SUBSCRIPTION	20	31	31	320	3120	
OFFICE SUPPLIES	20	31	31	321		
OFFICE SUPPLIES	20	31	31	321	3121	
PHOTOGRAPHIC SUPPLIES	20	31	31	322		
PHOTOGRAPHIC SUPPLIES	20	31	31	322	3122	
POSTAGE	20	31	31	323		
POSTAGE	20	31	31	323	3123	
PRINTING/COPY SUPPLIES	20	31	31	324		
PRINTING/COPY SUPPLIES	20	31	31	324	3124	
RECREATIONAL SUPPLIES	20	31	31	325		
RECREATIONAL SUPPLIES	20	31	31	325	3125	
REPAIR & MAINTENANCE SUPPLIES	20	31	31	326		
REPAIR & MAINTENANCE SUPPLIES	20	31	31	326	3126	
ROAD MAINTENANCE MATERIALS	20	31	31	327		
ROAD MAINTENANCE MATERIALS	20	31	31	327	3127	
NONCAPITALIZED EQUIPMENT	20	31	31	328		
NONCAPITALIZED EQUIPMENT	20	31	31	328	3128	
NONCAPITALIZED BUILDING MAT'LS	20	31	31	329		
NONCAPITALIZED BUILDING MAT'LS	20	31	31	329	3131	
NONCAPITALIZED IT PURCHASES	20	31	31	330		
NONCAPITALIZED IT - PC'S	20	31	31	330	3140	
NONCAPITALIZED IT - SERVERS	20	31	31	330	3141	
NONCAPITALIZED IT - NETWORK	20	31	31	330	3142	
NONCAPITALIZED IT - OTHER	20	31	31	330	3143	
NONCAPITALIZED FURNITURE	20	31	31	331		
NONCAP OFFICE FURN/OFFICE SYST	20	31	31	331	3132	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
NONCAPITLIZD FIXED ASSET OTHER	20	31	31	339		
NONCAPITLIZD FIXED ASSET OTHER	20	31	31	339	3139	
ENERGY	20	39				
ENERGY	20	39	39			
ENERGY	20	39	39	391		
OTHER ENERGY CHARGES	20	39	39	391	3910	
BOTTLED GAS	20	39	39	391	3920	
COAL	20	39	39	391	3930	
ELECTRICITY	20	39	39	391	3940	
GASOLINE	20	39	39	391	3950	
HEATING OIL	20	39	39	391	3960	
NATURAL GAS	20	39	39	391	3970	
STEAM	20	39	39	391	3980	
OTHER OPERATING EXPENSES	20	41				
OTHER OPERATING EXPENSES	20	41	41			
OTHER OPERATING EXPENSE..	20	41	41	410		
OTHER OPERATING EXPENSES	20	41	41	410	4100	
BANK CARD FEES	20	41	41	410	4105	
AWARDS, JUDGEMENTS, LOSSES	20	41	41	411		
LOSSES	20	41	41	411	4110	
PRIZES AND AWARDS	20	41	41	411	4111	A3
ACT DAMAGES - PHYS INJ/ILLNESS	20	41	41	411	4112	
ACTUAL DAMAGES - PROPERTY	20	41	41	411	4113	
PUNITIVE DAMAGES-PHYS INJ/ILL	20	41	41	411	4114	A3
PUNITIVE DAMAGES-OTHER	20	41	41	411	4115	A3
JUDGMENT INTEREST	20	41	41	411	4116	61
REPORTBLE CLAIMS AGAINST STATE	20	41	41	411	4117	A3
GROSS PROCEEDS TO ATTORNEYS	20	41	41	411	4118	AC
CLAIMENT ATTORNEY FEES	20	41	41	411	4119	A7
GAIN/LOSS OBJECT (SPEC)	20	41	41	411	6500	
BAD DEBT EXPENSE	20	41	41	412		
BAD DEBT EXPENSE	20	41	41	412	4120	
DEPRECIATION EXPENSE	20	41	41	413		
DEPRECIATION EXPENSE	20	41	41	413	4130	
DUES AND MEMBERSHIPS	20	41	41	414		
DUES AND MEMBERSHIPS	20	41	41	414	4140	
INTEREST EXPENSE	20	41	41	415		
INTEREST EXPENSE	20	41	41	415	4150	61
INTEREST - LATE PAYMENTS	20	41	41	415	4151	61
SALES/COLLECTION RELATED EXPNS	20	41	41	416		
LOTTERY PRIZES	20	41	41	416	4160	
SALES/COLLECTN COMMISSION EXPS	20	41	41	416	4161	A7
BONUS EXPENSE	20	41	41	416	4162	A7
PROMOTIONAL TICKET EXPENSE	20	41	41	416	4163	A7
MISCELLANEOUS FEES AND FINES	20	41	41	417		
MISCELLANEOUS FEES AND FINES	20	41	41	417	4170	
OFFICIAL FNCTNS/CUSTOMER WKSHP	20	41	41	418		
OFFICIAL FUNCTIONS	20	41	41	418	4180	
CUSTOMER WORKSHOPS	20	41	41	418	4181	
PATIENT & CLIENT CARE EXPENSE	20	41	41	419		
PATIENT & CLIENT CARE EXPENSES	20	41	41	419	4190	A6
CARE & SUBSIST-OTHER VEND SVCS	20	41	41	419	4192	A7
CARE & SUBSIST-CLIENT BENEFITS	20	41	41	419	4193	
CARE & SUBSIST-PROG SUPPLIES	20	41	41	419	4194	
CARE & SUBSIST-RENT TO OWNERS	20	41	41	419	4195	A1
CARE & SUBSIST-RENT TO CLIENTS	20	41	41	419	4196	
CARE & SUBSIST-UTILITY PMTS	20	41	41	419	4197	
PURCHASE DISCOUNTS	20	41	41	420		
PURCHASE DISCOUNTS	20	41	41	420	4200	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
PURCHASE OF HIGHWAY ROW	20	41	41	421		
PURCHASE OF HIGHWAY ROW	20	41	41	421	4210	
EMPLOYEE TRAINING	20	41	41	422		
REGISTRATION FEES	20	41	41	422	4220	
OTHER EDUCATIONAL - W2 RPT	20	41	41	422	4221	
ROYALTIES	20	41	41	423		
ROYALTIES	20	41	41	423	4230	A2
EMPLOYEE MOVING EXPENSE	20	41	41	424		
EMPLOYEE MOVING EXPENSES	20	41	41	424	4240	
STATE EMPLOYEE BENEFIT PLAN	20	41	41	425		
HEALTH INSURANCE CLAIMS PAID	20	41	41	425	4250	
HEALTH INSURANCE PREMIUMS PAID	20	41	41	425	4255	
OTHER BENEFIT PLAN EXPENSE	20	41	41	425	4256	
NONEMPLOYEE REIMBURSEMENT	20	41	41	426		
NONEMPLOYEE REIMBURSEMENTS	20	41	41	426	4260	
LOAN CANCELLATIONS	20	41	41	427		
LOAN CANCELLATIONS	20	41	41	427	4270	
COFRS INVENTORY ADJUSTMENTS	20	41	41	430		
INVENTORY ADJ - INCREASE	20	41	41	430	4301	
INVENTORY ADJ - DECREASE	20	41	41	430	4302	
INVENTORY ADJ - SAMPLES/DONAT	20	41	41	430	4303	
COST OF GOODS SOLD	20	49				
COST OF GOODS SOLD	20	49	49			
COST OF GOODS SOLD	20	49	49	491		
COST OF GOODS SOLD	20	49	49	491	4910	
TRAVEL EXPENSES	30					
TRAVEL EXPENSES	30	50				
TRAVEL	30	50	25			
IN-STATE TRAVEL	30	50	25	251		
IN-STATE TRAVEL	30	50	25	251	2510	
IN-STATE COMMON CARRIER FARES	30	50	25	251	2511	
IN-STATE PERS TRAVEL PER DIEM	30	50	25	251	2512	
IN-STATE PERS VEHICLE REIMBSMT	30	50	25	251	2513	
STATE-OWNED AIRCRAFT	30	50	25	251	2514	
STATE-OWNED VEHICLE CHARGE	30	50	25	251	2515	
IN-STATE PERS AIRCRAFT REIMBST	30	50	25	251	2516	
IN-STATE TRAVEL/NON-EMPLOYEE	30	50	25	251	2520	
IS/NON-EMPL - COMMON CARRIER	30	50	25	251	2521	
IS/NON-EMPL - PERS PER DIEM	30	50	25	251	2522	
IS/NON-EMPL - PERS VEH REIMB	30	50	25	251	2523	
NON-EMPL STATE OWNED AIRCRAFT	30	50	25	251	2524	
NON-EMPL - STATE OWNED VEH CHG	30	50	25	251	2525	
OUT-OF-STATE TRAVEL	30	50	25	253		
OUT-OF-STATE TRAVEL	30	50	25	253	2530	
OS COMMON CARRIER FARES	30	50	25	253	2531	
OS PERSONAL TRAVEL PER DIEM	30	50	25	253	2532	
OS PERS VEHICLE REIMBURSEMENT	30	50	25	253	2533	
OUT-OF-STATE TRAVEL/NON-EMPL	30	50	25	253	2540	
OS/NON-EMPL - COMMON CARRIER	30	50	25	253	2541	
OS/NON-EMPL - PERS PER DIEM	30	50	25	253	2542	
OS/NON-EMPL - PERS VEH REIMB	30	50	25	253	2543	
INTERNATIONAL TRAVEL	30	50	25	255		
OUT-OF-COUNTRY TRAVEL	30	50	25	255	2550	
OC COMMON CARRIER FARES	30	50	25	255	2551	
OC PERS TRAVEL REIMBURSEMENT	30	50	25	255	2552	
OUT-OF-COUNTRY TRAVEL/NON-EMPL	30	50	25	255	2560	
OC/NON-EMPL - COMMON CARRIER	30	50	25	255	2561	
OC/NON-EMPL - PERS TRAV REIMB	30	50	25	255	2562	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
INTERGOVERNMENTAL PAYMENTS	50					
INTERGOVERNMENTAL PAYMENTS	50	51				
INTERGOVERNMENTAL GRANTS	50	51	51			
INTERGOVERNMENTAL GRANTS	50	51	51	511		
GRANTS-CITIES	50	51	51	511	5110	
GRANTS-COUNTIES	50	51	51	511	5120	
GRANTS-INTERGOVERNMENTAL	50	51	51	511	5140	
GRANTS-LOCAL DISTRICT COLLEGES	50	51	51	511	5150	
GRANTS-OTHER STATES	50	51	51	511	5160	
GRANTS-SCHOOL DISTR	50	51	51	511	5170	
GRANTS-SPECIAL DIST	50	51	51	511	5180	
INTERGOVERNMENTAL PURCH SERV	50	51	54			
INTERGOVERNMENTAL PURCH SERV	50	51	54	541		
PURCH SERV-CITIES	50	51	54	541	5410	
PURCH SERV-COUNTIES	50	51	54	541	5420	
PURCH SERV-FEDERAL GOVERNMENT	50	51	54	541	5430	
PURCH SERV-INTERGOVERNMENTAL	50	51	54	541	5440	
PURCH SERV-LOCAL DIST COLLEGES	50	51	54	541	5450	
PURCH SERV-OTHER STATES	50	51	54	541	5460	
PURCH SERV-SCHOOL DISTRICTS	50	51	54	541	5470	
PURCH SERV-SPECIAL DISTRICTS	50	51	54	541	5480	
INTERGOVERNMENTAL DISTRIBUTION	50	55				
INTERGOVERNMENTAL DISTRIBUTION	50	55	55			
INTERGOVERNMENTAL DISTRIBUTION	50	55	55	551		
DISTRIBUTIONS-CITIES	50	55	55	551	5510	
DISTRIBUTIONS-COUNTIES	50	55	55	551	5520	
DISTRIBUTIONS-LOCAL DIST COLL	50	55	55	551	5530	
DISTRIBUTIONS-OTHER STATES	50	55	55	551	5540	
DISTRIBUTIONS-SCHOOL DISTRICTS	50	55	55	551	5550	
DIST-SCHOOL DIST-NOT FM OPERAT	50	55	55	551	5555	
DISTRIBUTIONS-SPECIAL DISTRICT	50	55	55	551	5560	
DISTRIBUTIONS-INTERGOV ENTITY	50	55	55	551	5570	
INTERGOVERNMENTAL REFUNDS	50	56				
INTERGOVERNMENTAL REFUNDS	50	56	56			
INTERGOVERNMENTAL REFUNDS	50	56	56	561		
REFUNDS TO CITIES	50	56	56	561	5610	
REFUNDS TO COUNTIES	50	56	56	561	5620	
REFUNDS TO FEDERAL GOVERNMENT	50	56	56	561	5630	
REFUNDS TO INTERGOVERNMENTAL	50	56	56	561	5640	
REFUNDS TO LOCAL DIST COLLEGES	50	56	56	561	5650	
REFUNDS TO OTHER STATES	50	56	56	561	5660	
REFUNDS TO SCHOOL DISTRICTS	50	56	56	561	5670	
REFUNDS TO SPECIAL DISTRICTS	50	56	56	561	5680	
OTHER PAYMENTS	52					
OTHER PAYMENTS	52	57				
OTHER GRANTS	52	57	57			
FED GRTS PASS-THRU TO AGENCIES	52	57	57	576		
PASS-THRU FED GRANT INTRAFUND	52	57	57	576	5770	
PASS-THRU FED GRANT INTERFUND	52	57	57	576	5771	
STATE GRANTS TO STATE AGENCIES	52	57	57	577		
STATE GRANT/CONTRACT INTRAFUND	52	57	57	577	5775	
STATE GRANT/CONTRACT INTERFUND	52	57	57	577	5776	
GRANTS TO NONGOV/ORGANIZATIONS	52	57	57	578		
GRANTS TO NONGOV/ORGANIZATIONS	52	57	57	578	5781	A3
GRANTS TO INDIVIDUALS	52	57	57	579		
GRANTS TO INDIVIDUALS	52	57	57	579	5791	A3

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OTHER DISTRIBUTIONS/PAYMENTS	52	57	58			
DISTRIBUTIONS TO NONGOV/ORGAN	52	57	58	588		
DISTRIBUTIONS TO NONGOV/ORGAN	52	57	58	588	5881	A3
CWCB LOANS TO NONGOV/ORGAN	52	57	58	588	5882	
DISTRIBUTIONS TO INDIVIDUALS	52	57	58	589		
DISTRIBUTIONS TO INDIVIDUALS	52	57	58	589	5891	A3
STUDENT FINANCIAL AID	52	57	58	589	5892	
UNCLAIMED PROP/ESCHEATS PMTS	52	57	58	589	5893	
NONTAXABLE PMTS TO INDIVIDUALS	52	57	58	589	5894	
UNEMPLOYMENT BENEFIT PAYMENTS	52	57	58	589	5895	
FIN AID SCHOLARSHIP ALLOWANCE	52	57	58	589	5896	
CWCB LOANS TO INDIVIDUALS	52	57	58	589	5897	
COLLEGE OPPORTNT FUND STIPENDS	52	57	58	589	5898	
OTHER REFUNDS	52	57	59			
OTHER REFUNDS	52	57	59	599		
REFUNDS TO OTHER STATE AGENCY	52	57	59	599	5991	
REFUNDS TO NONGOV/ORGANIZATION	52	57	59	599	5992	
REFUNDS TO INDIVIDUALS	52	57	59	599	5993	
IN-KIND MATCH	52	57	60			
IN-KIND MATCH	52	57	60	600		
IN-KIND MATCH	52	57	60	600	6001	
CAPITALIZED PROPERTY PURCHASES	60					
CAPITAL PROPERTY-DIRECT PURCH	60	61				
REAL PROPERTY-DIRECT PURCHASE	60	61	61			
BUILDINGS-DIRECT PURCHASE	60	61	61	611		
BUILDINGS-DIRECT PURCHASE	60	61	61	611	6110	
LAND-DIRECT PURCHASE	60	61	61	612		
LAND-DIRECT PURCHASE	60	61	61	612	6120	
LAND IMPROVEMENTS-DIR PURCH	60	61	61	613		
LAND IMPROVEMENTS-DIR PURCHASE	60	61	61	613	6130	
LEASEHOLD IMPROV-DIR PURCHASE	60	61	61	614		
LEASEHOLD IMPROV-DIR PURCHASE	60	61	61	614	6140	
OTHER REAL PROPERTY-DIR PURCH	60	61	61	618		
OTHER REAL PROPERTY-DIR PURCH	60	61	61	618	6180	
PERSONAL PROPERTY-DIRECT PURCH	60	61	62			
IT CAPITAL ASSET-DIR PURCHASE	60	61	62	621		
IT PC'S - DIRECT PURCHASE	60	61	62	621	6211	
IT SERVERS - DIRECT PURCHASE	60	61	62	621	6212	
IT PC SW - DIRECT PURCHASE	60	61	62	621	6213	
IT OTHER - DIRECT PURCHASE	60	61	62	621	6214	
IT NETWORK - DIRECT PURCHASE	60	61	62	621	6215	
IT SERVER SW - DIRECT PURCHASE	60	61	62	621	6216	
IT NETWORK SW- DIRECT PURCHASE	60	61	62	621	6217	
FURNITURE & FIXTURES-DIR PURCH	60	61	62	622		
OFFICE FURN/OFF SYSTEM-DIR PUR	60	61	62	622	6222	
OTHER FURN & FIXTURES-DIR PUR	60	61	62	622	6224	
MOTOR VEH/BOATS/PLANES-DIR PUR	60	61	62	623		
MOTOR VEH/BOATS/PLANES-DIR PUR	60	61	62	623	6230	
LIBRARY MATERIALS-DIRECT PURCH	60	61	62	625		
LIBRARY MATERIALS-DIRECT PURCH	60	61	62	625	6250	
LABORATORY EQUIPMENT-DIR PURCH	60	61	62	626		
LABORATORY EQUIPMENT-DIR PURCH	60	61	62	626	6260	
OTHER CAP EQUIPMENT-DIR PURCH	60	61	62	628		
OTHER CAP EQUIPMENT-DIR PURCH	60	61	62	628	6280	
CAPITAL PROPERTY-LEASE PURCH	60	63				
REAL PROPERTY-LEASE PURCHASE	60	63	63			
BUILDINGS-LEASE PURCHASE	60	63	63	631		
BUILDINGS-LEASE PURCHASE	60	63	63	631	6310	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
LAND-LEASE PURCHASE	60	63	63	632		
LAND-LEASE PURCHASE	60	63	63	632	6320	
LAND IMPROVEMENTS-LEASE PURCH	60	63	63	633		
LAND IMPROVEMENTS-LEASE PURCH	60	63	63	633	6330	
LEASEHOLD IMPROV-LEASE PURCH	60	63	63	634		
LEASEHOLD IMPROV-LEASE PURCH	60	63	63	634	6340	
OTHER REAL PROP-LEASE PURCHASE	60	63	63	638		
OTHER REAL PROP-LEASE PURCHASE	60	63	63	638	6380	
PERSONAL PROPERTY-LEASE PURCH	60	63	64			
IT CAPITAL ASSETS -LEASE PURCH	60	63	64	641		
IT PC'S - LEASE PURCHASE	60	63	64	641	6411	
IT SERVERS - LEASE PURCHASE	60	63	64	641	6412	
IT PC SW - LEASE PURCHASE	60	63	64	641	6413	
IT OTHER - LEASE PURCHASE	60	63	64	641	6414	
IT NETWORK - LEASE PURCHASE	60	63	64	641	6415	
IT SERVER SW - LEASE PURCHASE	60	63	64	641	6416	
IT NETWORK SW - LEASE PURCHASE	60	63	64	641	6417	
FURNITURE & FIXTURES-LEASE PUR	60	63	64	642		
FURNITURE & FIXTURES-LEASE PUR	60	63	64	642	6420	
MOTOR VEH/BOATS/PLANES-LEASE P	60	63	64	643		
MOTOR VEH/BOATS/PLANES-LEASE P	60	63	64	643	6430	
LABORATORY EQUIPMENT-LEASE PUR	60	63	64	646		
LABORATORY EQUIPMENT-LEASE PUR	60	63	64	646	6460	
OTHER CAP EQUIPMENT-LEASE PUR	60	63	64	648		
OTHER CAP EQUIPMENT-LEASE PUR	60	63	64	648	6480	
PURCHASED CONSTRUCTION SVCS	60	64				
PURCHASED CONSTRUCTION SVCS	60	64	65			
PURCHASED CONSTRUCTION SVCS	60	64	65	231		
PURCHASED CONSTRUCTION SVCS	60	64	65	231	2310	A7
CONSTRUCTION CONTRACTOR SVCS	60	64	65	231	2311	A7
CONSTRUCTION CONSULTANT SVCS	60	64	65	231	2312	A7
CAPITALIZED PROFESSIONAL SVCS	60	65				
CAPITALIZED PROFESSIONAL SVCS	60	65	66			
CAPITALIZED PROFESSIONAL SVCS	60	65	66	650		
CAPITALIZED PROFESSIONAL SVCS	60	65	66	650	6510	A7
CAP PERSONAL SVCS-IT/HARDWARE	60	65	66	650	6511	A7
CAP PERSONAL SVCS-IT/SOFTWARE	60	65	66	650	6512	A7
H.ED.CAPITALIZATION CLEARING	60	66				
H.ED.CAPITALIZATION CLEARING	60	66	67			
H.ED.CAPITALIZATION CLEARING	60	66	67	661		
H.ED.CAPITALIZATION CLEARING	60	66	67	661	6610	
DEBT SERVICE	67					
BOND/NOTE/COP PAYMENTS	67	67				
BOND/NOTE/COP PAYMENTS	67	67	68			
BOND/NOTE/COP PRINCIPAL	67	67	68	671		
BOND/NOTE/COP PRINCIPAL	67	67	68	671	6710	
BOND/NOTE/COP INTEREST	67	67	68	672		
BOND/NOTE/COP INTEREST	67	67	68	672	6720	61
BOND/COP PREM/DISC AMORTIZTN	67	67	68	673		
BOND/NOTE/COP PREMIUM AMORTIZN	67	67	68	673	6730	
BOND/COP REFUNDING AMORTIZATN	67	67	68	674		
REFNDG GAIN/LOSS AMORTIZATION	67	67	68	674	6740	
CAPITAL LEASE PAYMENTS	67	68				
CAPITAL LEASE PAYMENTS	67	68	69			
CAPITAL LEASE PRINCIPAL	67	68	69	681		
CAPITAL LEASE PRINCIPAL	67	68	69	681	6810	A1
CAPITAL LEASE INTEREST	67	68	69	682		
CAPITAL LEASE INTEREST	67	68	69	682	6820	61

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
TRANSFERS	70					
INTERFUND TRANSFERS	70	71				
TABOR NON-EXEMPT TRANSFERS	70	71	72			
OPERATING TRANSFERS INTERFUND	70	71	72	700		
OT CS P.S. COMMUN TRUST TO DPA	70	71	72	700	EAAC	
OT CS DOR TO DPA	70	71	72	700	EAAK	
OT CS DPA/PARKING TO DPA	70	71	72	700	EAAP	
OT CS DOAG INTERNAL	70	71	72	700	EABA	
OT CS GOV OFF/TOURISM TO DOAG	70	71	72	700	EABB	
OT CS DOAG INTRNL FM ENTPRSE	70	71	72	700	EABC	
OT CS DIS LIVESTOCK TO DOAG	70	71	72	700	EABD	
OT CS DOT TO DOAG	70	71	72	700	EABJ	
OT CS JUDICIAL/DRUG OFF TO DOC	70	71	72	700	EACC	
OT CS DOC/CANTEEN OPER TO DOC	70	71	72	700	EACD	
OT CS JUDICIAL/SEX OFF TO DOC	70	71	72	700	EACF	
OT CS JUD/UNCLMD RESTIT TO DOC	70	71	72	700	EACR	
OT CS JUD/OFFENDER ID TO DOC	70	71	72	700	EACU	
OT CS DOT SCHOOL FUND TO DOE	70	71	72	700	EADB	
OT CS DOE/TOTAL PROGRAM TO DOE	70	71	72	700	EADC	
OT CS DONR/WILDLIFE TO DOE	70	71	72	700	EADM	
OT CS DOT/MINERAL LEASE TO DOE	70	71	72	700	EADN	
OT CS WILDLIFE TO GOV'S OFFICE	70	71	72	700	EAEC	
OT CS DOT/SEVRNC TO GOV'S OFF	70	71	72	700	EAEE	
OT CS DORA/INSUR TO GOV'S OFF	70	71	72	700	EAEM	
OT CS LMTD GAMING TO GOV'S OFF	70	71	72	700	EAET	
OT CS DOLA/TIRE RECYCL TO DPHE	70	71	72	700	EAFC	
OT CS DOT/TOBACCO TO DPHE	70	71	72	700	EAFF	
OT CS JUD TO CHILDRENS TRUST	70	71	72	700	EAFG	
OT CS DOT TO DPHE	70	71	72	700	EAFH	
OT CS DOR/CLEAN SCRN TO DPHE	70	71	72	700	EAFJ	
OT CS DOHE INTERNAL	70	71	72	700	EAGA	
OT CS CSLP/CSOBA TO DOHE	70	71	72	700	EAGB	
OT CS DOHE/PRIV OCCUP TO DOHE	70	71	72	700	EAGE	
OT CS DOT/LIMITED GMNG TO CDOT	70	71	72	700	EAHC	
OT CS JUD/PERSIS DRUNK TO CDOT	70	71	72	700	EAHH	
OT CS DHS INTERNAL	70	71	72	700	EAIA	
OT CS DOR TO OLD COLORADOANS	70	71	72	700	EAIB	
OT CS DOHE/CCCS TO DHS	70	71	72	700	EAIC	
OT CS JUDICIAL TO DHS/DRUG OFF	70	71	72	700	EAID	
OT CS DOR/OAP TO DHS	70	71	72	700	EAIE	
OT CS DORA/TELE USER TO DHS	70	71	72	700	EAIF	
OT CS DOT/SEVERANCE TO DHS	70	71	72	700	EAIG	
OT CS DHS/COMM HOUSING TO DHS	70	71	72	700	EAIH	
OT CS TOBACCO STLMNT TO DHS	70	71	72	700	EAIK	
OT CS DOR TO DHS/SUPPL OAP HM	70	71	72	700	EAIL	
OT CS JUD/SEX OFFENDER TO DHS	70	71	72	700	EAIN	
OT CS DORA TO DHS	70	71	72	700	EAIQ	
OT CS JUDICIAL TO DHS FOR ADD	70	71	72	700	EAIV	
OT CS JUD INTERNAL	70	71	72	700	EAJA	
OT CS OFFENDER SERVICES TO JUD	70	71	72	700	EAJJ	
OT CS SEX OFFNDR SURCHR TO JUD	70	71	72	700	EAJL	
OT CS DRUG OFFENDER SUR TO JUD	70	71	72	700	EAJM	
OT CS JUD STABILIZATION TO JUD	70	71	72	700	EAJP	
OT CS JUD/ADDS TO JUD	70	71	72	700	EAJS	
OT CS JUD/OFFNDR ID TO JUD	70	71	72	700	EAJT	
OT CS DOLE INTERNAL	70	71	72	700	EAKA	
OT CS WORKER'S COMP TO DOLE	70	71	72	700	EAKB	
OT CS EMPLMNT SUP FUND TO DOLE	70	71	72	700	EAKC	
OT CS PETRO STORAGE TK TO DOLE	70	71	72	700	EAKD	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT CS BOILER INSPECTN TO DOLE	70	71	72	700	EAKE	
OT CS UI REVENUE FUND TO DOLE	70	71	72	700	EAKF	
OT CS PESS FUND TO DOLE	70	71	72	700	EAKG	
OT CS DISPLACED HOMMKR TO DOLE	70	71	72	700	EAKH	
OT CS PUBL SAFTY INSP TO DOLE	70	71	72	700	EAKJ	
OT CS DOLE/COST CONTMT TO DOLE	70	71	72	700	EAKK	
OT CS DOLE/WC SELF-INS TO DOLE	70	71	72	700	EAKL	
OT CS DOLE/CONVEYANCE TO DOLE	70	71	72	700	EAKM	
OT CS DOLE/LPG FUND TO DOLE	70	71	72	700	EAKP	
OT CS MAJOR MEDICAL FD TO DOLE	70	71	72	700	EAKQ	
OT CS SUBSEQUENT INJRY TO DOLE	70	71	72	700	EAKR	
OT CS DOL INTERNAL	70	71	72	700	EALA	
OT CS DOLA/MANUFCT HOME TO DOL	70	71	72	700	EALB	
OT CS DOL/POST TO DOL	70	71	72	700	EALC	
OT CS DORA/PUC TO DOL	70	71	72	700	EALE	
OT CS DOT/TOBACCO CASH TO DOL	70	71	72	700	EALL	
OT CS DOLA INTERNAL	70	71	72	700	EANA	
OT CS DONR INTERNAL	70	71	72	700	EAPA	
OT CS WILDLIFE CASH TO DONR	70	71	72	700	EAPB	
OT CS DOT/SEVERNCE TAX TO DONR	70	71	72	700	EAPC	
OT CS LAND BOARD TRUST TO DONR	70	71	72	700	EAPD	
OT CS OFF-HIGHW TO DONR/CAPCON	70	71	72	700	EAPE	
OT CS DONR/GRAVEL PIT TO DONR	70	71	72	700	EAPF	
OT CS DONR/PUBLIC CASH TO DONR	70	71	72	700	EAPG	
OT CS DONR/GRNDWTR PUE TO DONR	70	71	72	700	EAPH	
OT CS WATER CONSERV DB TO DONR	70	71	72	700	EAPJ	
OT CS WATER DATA BANK TO DONR	70	71	72	700	EAPK	
OT CS LAND & WATER TO DONR/LB	70	71	72	700	EAPL	
OT CS DONR/SNOWMOBILE TO DONR	70	71	72	700	EAPN	
OT CS DONR/GW PUBLIC TODONR	70	71	72	700	EAPP	
OT CS SATELLITE MONITR TO DONR	70	71	72	700	EAPQ	
OT CS WELL INSPECTION TO DONR	70	71	72	700	EAPR	
OT CS DOT TO DONR	70	71	72	700	EAPS	
OT CS JUD/DRUG OFFENDR TO CDPS	70	71	72	700	EARB	
OT CS JUD/SEX OFFENDER TO CDPS	70	71	72	700	EARE	
OT CS DORA/HAZ MAT TO CDPS	70	71	72	700	EARG	
OT CS DORA/NUCLEAR MAT TO CDPS	70	71	72	700	EARH	
OT CS JUDICIAL/VALE TO CDPS	70	71	72	700	EARQ	
OT CS DORA INTERNAL	70	71	72	700	EASA	
OT CS REGISTRATN CASH TO DORA	70	71	72	700	EASB	
OT CS FIXED UTILITIES TO DORA	70	71	72	700	EASC	
OT CS INSURANCE CASH TO DORA	70	71	72	700	EASD	
OT CS DORA/PUC FIXED U TO DORA	70	71	72	700	EASJ	
OT CS COVERCOLORADO TO DORA	70	71	72	700	EASK	
OT CS DOR INTERNAL	70	71	72	700	EATA	
OT CS CDOT/AVIATION TO DOR	70	71	72	700	EATB	
OT CS DPHE/FAMILY RESRC TO DOR	70	71	72	700	EATC	
OT CS DHS/DRUNK DRIVER TO DOR	70	71	72	700	EATD	
OT CS CDPHE TO DOR	70	71	72	700	EATE	
OT CS DOR/LIQUOR ENFRMT TO DOR	70	71	72	700	EATG	
OT CS DOR/DEALER LICENS TO DOR	70	71	72	700	EATH	
OT CS JUD/DRUNK DRIVER TO DOR	70	71	72	700	EATK	
OT CS DOR FM DORA/HAZ MATERIAL	70	71	72	700	EATL	
OT CS DOR FM DOR/LOTTERY	70	71	72	700	EATM	
OT CS DOR FM GAMING	70	71	72	700	EATN	
OT CS NUC MATRL TRANSP TO DOR	70	71	72	700	EATP	
OT CS DOR FM DOR/TRADE NAME	70	71	72	700	EATQ	
OT CS DOR/LICENSE PLATE TO DOR	70	71	72	700	EATR	
OT CS DOR/RACING TO DOR	70	71	72	700	EATS	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT CS DHCPF INTERNAL	70	71	72	700	EAUA	
OT CS NURSNG HOME PEN TO DHCPF	70	71	72	700	EAUB	
OT CS CHILD HOME SRVC TO DHCPF	70	71	72	700	EAUC	
OT CS DOR/OAP TO DHCPF	70	71	72	700	EAUD	
OT CS DHS/SERVICE FEE TO DHCPF	70	71	72	700	EAUE	
OT CS NURSING FACILIT TO DHCPF	70	71	72	700	EAUF	
OT CS DHCPT TO CHILD BASIC HLT	70	71	72	700	EAUG	
OT CS CHILD BASIC HLT TO DHCPF	70	71	72	700	EAUH	
OT CS TOBACCO TAX TO DHCPF	70	71	72	700	EAUJ	
OT CS SUPPLEM OAPMC TO DHCPF	70	71	72	700	EAUK	
OT CS HCP/PRIMARY CARE TO HCP	70	71	72	700	EAUL	
OT CS HCPF/COORD CARE TO DHCPF	70	71	72	700	EAUM	
OT CS DOT/TOBACCO TAX TO DHCPF	70	71	72	700	EAUP	
OT CS UNCLAIMED PROP TO DOT	70	71	72	700	EAWD	
OT CS LOTTERY TO DOT	70	71	72	700	EAWF	
OT INTERFUND HUTF	70	71	72	710		
HU CS DOT/HUTF TO CDPS	70	71	72	710	EMRH	
HU CS DOT/HUTF/OS JUDGE TO DOR	70	71	72	710	EMTB	
HU CS HUTF/LIC REVOCATN TO DOR	70	71	72	710	EMTC	
HU CS DOR TO DOR/HUTF/CSTARS	70	71	72	710	EMTD	
HU CS DOR/HUTF/ID SEC TO DOR	70	71	72	710	EMTE	
HU CS DOT/HUTF TO DOR	70	71	72	710	EMTF	
HU CS DOT/HUTF/INSUR ID TO DOR	70	71	72	710	EMTG	
HU CS DOT/HUTF/AIR TO DOR	70	71	72	710	EMTJ	
OT INTERFUND FROM CMTF	70	71	72	720		
OT CS CMTF TO DOAG	70	71	72	720	ERBC	
OT CS CMTF TO DOC	70	71	72	720	ERCD	
OT CS DOHE/CMTF TO DOHE	70	71	72	720	ERGB	
IC INTERFUND TRANSFR-NONEXEMPT	70	71	72	730		
IC CS DOHE TO DPA	70	71	72	730	EYAB	
IC CS DOAG INTERNAL	70	71	72	730	EYBA	
IC CS CANTEEN & COR IND TO DOC	70	71	72	730	EYCB	
IC CS DOHE INTRNL NONEXEMPT	70	71	72	730	EYGA	
IC CS DOHE INTRNL EXEMPT	70	71	72	730	EYGC	
IC CS DHS/NURSING HOMES TO DHS	70	71	72	730	EYIB	
IC CS DOLE INTERNAL	70	71	72	730	EYKA	
IC CS DOL INTERNAL	70	71	72	730	EYLA	
IC CS DONR INTRNL NONEXEMPT	70	71	72	730	EYPA	
IC CS DONR INTRNL EXEMPT	70	71	72	730	EYPB	
IC CS JUD/SEX OFFENDER TO CDPS	70	71	72	730	EYRB	
IC CS DOR INTERNAL	70	71	72	730	EYTA	
IC CS LOTTERY TO DOR	70	71	72	730	EYTB	
IC CS DOR/DEALER LIC TO DOR	70	71	72	730	EYTC	
IC CS DOR/LIQUOR ENFRMT TO DOR	70	71	72	730	EYTD	
IC CS DOR/TRADE NAME TO DOR	70	71	72	730	EYTE	
IC CS DOR/TAX LIEN CERT TO DOR	70	71	72	730	EYTF	
IC CS DOLA/WASTE TIRE TO DOR	70	71	72	730	EYTG	
IC CS CDOT TO DOR/AVIATION	70	71	72	730	EYTH	
IC CS DOR/CSTRS TO DOR	70	71	72	730	EYTJ	
IC CS DOR/RACING TO DOR	70	71	72	730	EYTK	
IC CS LIMITED GAMING TO DOR	70	71	72	730	EYTL	
IC CS DOT/HUTF/AIR TO DOR	70	71	72	730	EYTM	
IC CS DOT/HUTF/LIC REV TO DOR	70	71	72	730	EYTN	
IC CS DOT/HUTF/OS JUDGE TO DOR	70	71	72	730	EYTP	
IC CS DOT/HUTF/PENALTY TO DOR	70	71	72	730	EYTQ	
TABOR EXEMPT TRANSFERS	70	71	73			
OPERATING TRANSFERS INTERFUND	70	71	73	700		
OT CS CRIM ALIEN ASSIST TO DOC	70	71	73	700	EACB	
OT RE 999 TO 999	70	71	73	700	EB9B	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT RE CAP/CN 999 TO GEN/FD 999	70	71	73	700	EB9C	
OT RE DOT/TOB TO CAP CON	70	71	73	700	EB9E	
OT RE GENRL FUND APPROP TO 461	70	71	73	700	EB9F	
OT RE EXCESS GF RESERVE TO 461	70	71	73	700	EB9H	
OT RE EMPLOYEE BENEFITS TO DPA	70	71	73	700	EBAB	
OT RE P.S. COMMUN TRUST TO DPA	70	71	73	700	EBAE	
OT RE DOR TO DPA	70	71	73	700	EBAF	
OT RE DPA TO DPA	70	71	73	700	EBAH	
OT RE DOS TO DPA	70	71	73	700	EBAJ	
OT RE DOAG/ENTERPRISE TO DPA	70	71	73	700	EBAK	
OT RE CDPS TO DPA	70	71	73	700	EBAL	
OT RE DOAG TO DPA	70	71	73	700	EBAN	
OT RE CDOT TO DPA	70	71	73	700	EBAP	
OT RE DPHE TO DPA	70	71	73	700	EBAQ	
OT RE SUPPLIER DATABASE TO DPA	70	71	73	700	EBAR	
OT RE DEBT COLLECTION TO SCO	70	71	73	700	EBAS	
OT RE BENEFITS 913 TO ALL DPTS	70	71	73	700	EBAX	
OT RE DOT/CMFT TO DPA	70	71	73	700	EBAZ	
OT RE DOT TO DOAG	70	71	73	700	EBB5	
OT RE DOAG INTERNAL	70	71	73	700	EBBA	
OT RE DIS LIVESTOCK TO DOAG	70	71	73	700	EBBC	
OT RE DOC INTERNAL	70	71	73	700	EBCA	
OT RE CANTEEN OPERATNS TO DPA	70	71	73	700	EBCB	
OT RE DOC/LAND IMPROVE TO DOC	70	71	73	700	EBCC	
OT RE DONR LAND BOARD TO DOC	70	71	73	700	EBCD	
OT RE CRIM ALIEN ASSIST TO DOC	70	71	73	700	EBCF	
OT RE CDPS TO DOC	70	71	73	700	EBCG	
OT RE DOE INTERNAL	70	71	73	700	EBDA	
OT RE WILDLIFE TO DOE	70	71	73	700	EBDB	
OT RE DOT SCHOOL FUND TO DOE	70	71	73	700	EBDC	
OT RE DOE/TOTAL PROGRAM TO DOE	70	71	73	700	EBDE	
OT RE DOE/PSF TO DOE/CHRT SCHL	70	71	73	700	EBDF	
OT RE DOE/SEF TO DOE/CHRT SCHL	70	71	73	700	EBDH	
OT RE DOE INTERNAL-WRKRS COMP	70	71	73	700	EBDJ	
OT RE DOE INTERNAL-CAPCOM-RENT	70	71	73	700	EBDM	
OT RE LOTTERY TO PUBLIC SCHOOL	70	71	73	700	EBDP	
OT RE DOT/MINERAL LEASE TO DOE	70	71	73	700	EBDQ	
OT RE DOE INTERNAL - CC-RENT	70	71	73	700	EBD\	
OT RE DOT/SEVERNC TO GOV'S OFF	70	71	73	700	EBE4	
OT RE GOV'S OFFICE INTERNAL	70	71	73	700	EBEA	
OT RE DOS TO GOV'S OFFICE	70	71	73	700	EBEB	
OT RE DOMA/EMERG TO GOV'S OFF	70	71	73	700	EBEC	
OT RE DPA TO GOV'S OFFICE	70	71	73	700	EBED	
OT RE DHS TO GOV'S OFFICE	70	71	73	700	EBEE	
OT RE DOHE TO GOV'S OFFICE	70	71	73	700	EBEF	
OT RE HCPF/CBHPLAN TO GOVS OFF	70	71	73	700	EBEH	
OT RE DPHE TO GOV'S OFFICE	70	71	73	700	EBEJ	
OT RE DOR TO GOV'S OFFICE	70	71	73	700	EBEK	
OT RE DOE TO GOV'S OFFICE	70	71	73	700	EBEL	
OT RE DORA/INSUR TO GOV'S OFF	70	71	73	700	EBEM	
OT RE LMTD GAMING TO GOV'S OFF	70	71	73	700	EBEN	
OT RE DOLE TO GOVERNOR'S OFFIC	70	71	73	700	EBEP	
OT RE DONR TO GOV'S OFFICE	70	71	73	700	EBEQ	
OT RE DOLA TO GOV'S OFF	70	71	73	700	EBER	
OT RE DOT/TOBACCO TO DPHE	70	71	73	700	EBF1	
OT RE DOT TO DPHE	70	71	73	700	EBF2	
OT RE DPHE INTERNAL	70	71	73	700	EBFA	
OT RE DOHE/TOBACCO TO DPHE	70	71	73	700	EBFB	
OT RE DOLE/TIRE RECYCL TO DPHE	70	71	73	700	EBFC	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT RE DOE/TOBACCO TO DPHE	70	71	73	700	EBFD	
OT RE DPHE/TOBACCO TO DPHE	70	71	73	700	EBFE	
OT RE HCPF/TOBACCO TO DPHE	70	71	73	700	EBFF	
OT RE DOMA/TOBACCO TO DPHE	70	71	73	700	EBFG	
OT RE POLLUTION PREVEN TO DPHE	70	71	73	700	EBFH	
OT RE DONR TO DPHE	70	71	73	700	EBFJ	
OT RE CDPS TO DPHE	70	71	73	700	EBFK	
OT RE DHS/TOBACCO TO DPHE	70	71	73	700	EBFL	
OT RE DPA TO DPHE	70	71	73	700	EBFM	
OT RE DONR TO DOHE	70	71	73	700	EBG3	
OT RE DOT/SEVERANCE TO DOHE	70	71	73	700	EBG6	
OT RE DOHE INTERNAL	70	71	73	700	EBGA	
OT RE DOLA TO DOHE	70	71	73	700	EBGB	
OT RE DOHE/ART IN PUBL TO DOHE	70	71	73	700	EBGC	
OT RE DOHE/CAP CONSTR TO DOHE	70	71	73	700	EBGD	
OT RE GOV JOB TRAINING TO DOHE	70	71	73	700	EBGE	
OT RE DOE/VOC ACT TO COMM COLL	70	71	73	700	EBGG	
OT RE DOR TO DOHE	70	71	73	700	EBGH	
OT RE TOBACCO SETTLEMT TO DOHE	70	71	73	700	EBGJ	
OT RE DOLA/WASTE TIRE TO DOHE	70	71	73	700	EBGK	
OT RE HIST SOCIETY TO CCHE	70	71	73	700	EBGL	
OT RE CONTR NONOPR TO DOHE	70	71	73	700	EBGM	
OT RE DPA TO DOHE	70	71	73	700	EBGN	
OT RE DONR/LAND BOARD TO DOHE	70	71	73	700	EBGP	
OT RE DPHE TO DOHE/COLLINV	70	71	73	700	EBGR	
OT RE CDOT INTERNAL	70	71	73	700	EBHA	
OT RE DHS TO CDOT	70	71	73	700	EBHB	
OT RE CDOT DEBT SRV - STATE	70	71	73	700	EBHD	
OT RE CDOT DEBT SRV - FEDERAL	70	71	73	700	EBHJ	
OT RE CDOT/HUTF TO TOLLING	70	71	73	700	EBHK	
OT RE CDOT DEBT SRV - COPS	70	71	73	700	EBHL	
OT RE DHS INTERNAL	70	71	73	700	EBIA	
OT RE DPHE TO DHS	70	71	73	700	EBIB	
OT RE DHS/NURSING HOMES TO DHS	70	71	73	700	EBIC	
OT RE DHS/JUVENILE ART TO DHS	70	71	73	700	EBID	
OT RE JUDICIAL TO DHS FOR ADD	70	71	73	700	EBIE	
OT RE DHS/COMM HOUSING TO DHS	70	71	73	700	EBIG	
OT RE DORA TO DHS	70	71	73	700	EBIH	
OT RE DOMA TO DHS	70	71	73	700	EBIJ	
OT RE TOBACCO STLMNT TO DHS	70	71	73	700	EBIK	
OT RE JUD/DRUG OFFENDER TO DHS	70	71	73	700	EBIL	
OT RE DOHE/COMM COLLEG TO DHS	70	71	73	700	EBIN	
OT RE DOT/SEVERANCE TO DHS	70	71	73	700	EBIU	
OT RE OFFENDER SERVICES TO JUD	70	71	73	700	EBJA	
OT RE LOCAL VALE GRANTS TO JUD	70	71	73	700	EBJD	
OT RE DRUG OFFENDER SUR TO JUD	70	71	73	700	EBJF	
OT RE DOT/TOBACCO TO JUD	70	71	73	700	EBJL	
OT RE DOHE/HISTORICAL TO JUD	70	71	73	700	EBJM	
OT RE DOLE INTERNAL	70	71	73	700	EBKA	
OT RE MAJOR MEDICAL FD TO DOLE	70	71	73	700	EBKB	
OT RE SUBSEQUENT INJRY TO DOLE	70	71	73	700	EBKC	
OT RE PETRO STOR TANK TO DOLE	70	71	73	700	EBKD	
OT RE PUBLIC SAFTY FND TO DOLE	70	71	73	700	EBKE	
OT RE UI REVENUE FUND TO DOLE	70	71	73	700	EBKF	
OT RE BOILER INSP FUND TO DOLE	70	71	73	700	EBKG	
OT RE DOLE/EMP SUPPORT TO DOLE	70	71	73	700	EBKJ	
OT RE DOLE/COST CONTMT TO DOLE	70	71	73	700	EBKK	
OT RE DOLE/WC SELF-INS TO DOLE	70	71	73	700	EBKL	
OT RE DISPLACE HOMEMKR TO DOLE	70	71	73	700	EBKN	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT RE DOT/GEN FUND TO DOLE	70	71	73	700	EBKT	
OT RE DONR TO DOL	70	71	73	700	EBL4	
OT RE DOL INTERNAL	70	71	73	700	EBLA	
OT RE DOL/COL AGCY BRD TO DOL	70	71	73	700	EBLB	
OT RE DOL/UCC CODE TO DOL	70	71	73	700	EBLC	
OT RE DORA/DIV OF INS TO DOL	70	71	73	700	EBLD	
OT RE DORA/DIV OF SEC TO DOL	70	71	73	700	EBLE	
OT RE DOL/LSSA TO DOL	70	71	73	700	EBLF	
OT RE DPHE TO DOL	70	71	73	700	EBLG	
OT RE VICTIMS ASSIST TO DOL	70	71	73	700	EBLH	
OT RE JUDICIAL TO DOL	70	71	73	700	EBLJ	
OT RE RISK MANAGEMENT TO DOL	70	71	73	700	EBLK	
OT RE DOT/TOBACCO CASH TO DOL	70	71	73	700	EBLP	
OT RE DORA/REAL ESTATE TO DOL	70	71	73	700	EBLQ	
OT RE LEGISLATURE INTERNAL	70	71	73	700	EBMA	
OT RE DOE/PUBLIC SCHL TO LEGIS	70	71	73	700	EBMB	
OT RE CDPS/CRIM JUST TO LEGIS	70	71	73	700	EBMC	
OT RE DONR TO LEGISLATURE	70	71	73	700	EBME	
OT RE DHS TO LEGISLATURE	70	71	73	700	EBMN	
OT RE DOT/TOBACCO TO LEGIS	70	71	73	700	EBMY	
OT RE DOLA INTERNAL	70	71	73	700	EBNA	
OT RE LIMITED GAMING TO DOLA	70	71	73	700	EBNC	
OT RE LOTTERY TO DOLA	70	71	73	700	EBND	
OT RE SEVERANCE TAX TO DOLA	70	71	73	700	EBNE	
OT RE GOV'S OFFICE TO DOLA	70	71	73	700	EBNF	
OT RE MINERAL LEASING TO DOLA	70	71	73	700	EBNH	
OT RE DOT/GENERAL FUND TO DOLA	70	71	73	700	EBNW	
OT RE DOMA INTERNAL	70	71	73	700	EBOB	
OT RE VET CEMETERY TO DOMA	70	71	73	700	EBOD	
OT RE VET TRUST FUND TO DOMA	70	71	73	700	EBOE	
OT RE RL EST PROCD TO DOMA	70	71	73	700	EBOF	
OT RE DOLA TO DOMA	70	71	73	700	EBOG	
OT RE DOHE TO DOMA	70	71	73	700	EBOH	
OT RE DHS TO DOMA	70	71	73	700	EBOJ	
OT RE GOCO TO DONR/CAP CON	70	71	73	700	EBP2	
OT RE DONR INTERNAL	70	71	73	700	EBPA	
OT RE CDOT TO DONR	70	71	73	700	EBPB	
OT RE LAND BOARD TRUST TO DONR	70	71	73	700	EBPC	
OT RE LOTTERY TO DONR	70	71	73	700	EBPE	
OT RE DOT TO DONR	70	71	73	700	EBPF	
OT RE SATELITE MONITOR TO DONR	70	71	73	700	EBPG	
OT RE WATER CONSERV DB TO DONR	70	71	73	700	EBPH	
OT RE RIVER OF TO DONR/CAP CON	70	71	73	700	EBPL	
OT RE OFF-HIWAY TO DONR/CAP CO	70	71	73	700	EBPM	
OT RE WATER FWL TO DONR/CAP CO	70	71	73	700	EBPN	
OT RE DONR/PUBLIC CASH TO DONR	70	71	73	700	EBPR	
OT RE WELL INSPECTION TO DONR	70	71	73	700	EBPS	
OT RE WATER DATA BANK TO DONR	70	71	73	700	EBPT	
OT RE DONR GROUNDWATER TO DONR	70	71	73	700	EBPU	
OT RE FISH & WILDLIFE TO DONR	70	71	73	700	EBPV	
OT RE SNOWMOBILE FUND TO DONR	70	71	73	700	EBPW	
OT RE SEARCH & RES TO WILDLIFE	70	71	73	700	EBPX	
OT RE DONR/SPEC CON TO WILDLIF	70	71	73	700	EBPY	
OT RE DONR/FUT GENR TO WILDLIF	70	71	73	700	EBPZ	
OT RE CDPS INTERNAL	70	71	73	700	EBRA	
OT RE JUDICIAL/VALE TO CDPS	70	71	73	700	EBRB	
OT RE JUD/DRUG OFFENDR TO CDPS	70	71	73	700	EBRC	
OT RE VEHICLE SALES TO CDPS	70	71	73	700	EBRD	
OT RE AIRCRAFT POOL TO CDPS	70	71	73	700	EBRF	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT RE DOS/HELP VOTE TO CDPS	70	71	73	700	EBRG	
OT RE DOL/POST TO CDPS	70	71	73	700	EBRH	
OT RE CAPITOL COMPLEX TO CDPS	70	71	73	700	EBRJ	
OT RE DOE TO CDPS	70	71	73	700	EBRK	
OT RE CDPHE TO CDPS	70	71	73	700	EBRL	
OT RE DOLE TO CDPS	70	71	73	700	EBRM	
OT RE DORA HAZ MAT TO CDPS	70	71	73	700	EBRN	
OT RE DORA INTERNAL	70	71	73	700	EBSA	
OT RE DOT/BUSINESS MON TO DORA	70	71	73	700	EBSB	
OT RE DORA/UHIP TO DORA	70	71	73	700	EBSC	
OT RE DOT/HUTF INS ID TO DORA	70	71	73	700	EBSD	
OT RE DOC/CORR IND TO DORA	70	71	73	700	EBSE	
OT RE DOT/INSURNCE MON TO DORA	70	71	73	700	EBSG	
OT RE DOLE/WORKERS CMP TO DORA	70	71	73	700	EBSH	
OT RE DONR/WATERSHED TO DOR	70	71	73	700	EBT1	
OT RE DOR INTERNAL	70	71	73	700	EBTA	
OT RE LIMITED GAMING TO DOR	70	71	73	700	EBTB	
OT RE CDPHE TO DOR	70	71	73	700	EBTC	
OT RE DOS TO DOR	70	71	73	700	EBTD	
OT RE DOS/CENTRAL INDEX TO DOR	70	71	73	700	EBTE	
OT RE DPA/COLLECTIONS TO DOR	70	71	73	700	EBTF	
OT RE DOAG/STATE FAIR TO DOR	70	71	73	700	EBTG	
OT RE JUD/DRUNK DRIVER TO DOR	70	71	73	700	EBTH	
OT RE DOR/CSTRS TO DOR	70	71	73	700	EBTJ	
OT RE DORA/HAZ MATERIAL TO DOR	70	71	73	700	EBTL	
OT RE DOT TO DOR	70	71	73	700	EBTM	
OT RE DOT/HUTF/OS JUDGE TO DOR	70	71	73	700	EBTN	
OT RE DOE TO DOR	70	71	73	700	EBTP	
OT RE HUTF/LIC REVOCATN TO DOR	70	71	73	700	EBTS	
OT RE DOT/CHECK OFF FND TO DOR	70	71	73	700	EBTV	
OT RE DOT/TOBACCO TAX TO DHCPF	70	71	73	700	EBU3	
OT RE DHCPF INTERNAL	70	71	73	700	EBUA	
OT RE DORA TO DHCPF	70	71	73	700	EBUB	
OT RE DHCPT TO CHILD BASIC HLT	70	71	73	700	EBUC	
OT RE CHILD BASIC HLT TO DHCPF	70	71	73	700	EBUD	
OT RE B-C CANCER FUND TO DHCPF	70	71	73	700	EBUE	
OT RE DPHE/TOBACCO TO DHCPF	70	71	73	700	EBUF	
OT RE DOL/ATTOR FEES TO DHCPF	70	71	73	700	EBUG	
OT RE TOBACCO SETTLMT TO DHCPF	70	71	73	700	EBUH	
OT RE TOBACCO TAX TO DHCPF	70	71	73	700	EBUJ	
OT RE DPHE/NURSE VIST TO DHCPF	70	71	73	700	EBUK	
OT RE NURSE HOME PEN TO DHCPF	70	71	73	700	EBUL	
OT RE DHS/SERVICE FEE TO DHCPF	70	71	73	700	EBUM	
OT RE SUPPLEM OAPMC TO DHCPF	70	71	73	700	EBUN	
OT RE DHS/OAP TO DHCPF	70	71	73	700	EBUP	
OT RE HCP/PRIMARY CARE TO HCP	70	71	73	700	EBUQ	
OT RE DHCPF/GF TO DHCPF/HCS	70	71	73	700	EBUR	
OT RE HCPF/COORD CARE TO DHCPF	70	71	73	700	EBUS	
OT RE PRIM/PREVT CARE TO DHCPF	70	71	73	700	EBUT	
OT RE HLTH CARE SVCS TO DHCPF	70	71	73	700	EBUU	
OT RE PEDIATRIC HOSPT TO DHCPF	70	71	73	700	EBUV	
OT RE CO CARES RX TO DHCPF	70	71	73	700	EBUW	
OT RE DPHE/IMMUNIZTN TO DHCPF	70	71	73	700	EBUY	
OT RE SEC OF STATE INTERNAL	70	71	73	700	EBVA	
OT RE DOL TO SEC OF STATE	70	71	73	700	EBVD	
OT RE LIT MNGMNT TO SEC OF ST	70	71	73	700	EBVE	
OT RE DOT INTERNAL	70	71	73	700	EBWA	
OT RE DOE/CHRTRD SCHOOL TO DOT	70	71	73	700	EBWC	
OT RE EXCESS GF RESERV TO HUTF	70	71	73	700	EBWE	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT RE DONR TO DOT	70	71	73	700	EBWF	
OT RE DOR TO DOT	70	71	73	700	EBWL	
OT RE UNCLAIMED PROPRTY TO DOT	70	71	73	700	EBWR	
OT RE DOT/100PBK TO DOE	70	71	73	700	EDDD	
OT RE DOT/100PBK TO DPHE	70	71	73	700	EDFJ	
OT RE DOT/100PBK TO DOHE	70	71	73	700	EDGF	
OT RE DOT/100PBK TO JUD	70	71	73	700	EDJE	
H2-1478 DOT/GEN FUND TO DOLE	70	71	73	700	EDKB	
OT RE DOT/100PBK TO DOLE	70	71	73	700	EDKH	
OT RE DOT/100PBK TO DHCPF	70	71	73	700	EDUC	
S3-198 CASH FUNDS TO DOT/100	70	71	73	700	EDW1	
S3-179 CASH FUNDS TO DOT/100	70	71	73	700	EDW2	
S3-191 CASH FUNDS TO DOT/100	70	71	73	700	EDW3	
S3-271 CASH FUNDS TO DOT/100	70	71	73	700	EDW4	
S3-282 CASH FUNDS TO DOT/100	70	71	73	700	EDW5	
S3-271 CASH FUNDS TO DOT/100	70	71	73	700	EDW6	
S3-342 DOT/100 TO DOT/CMTF	70	71	73	700	EDW7	
S3-274 CASH FUNDS TO DOT/100	70	71	73	700	EDW8	
H4-1222 DOT/CMTF TO DOT/GEN FD	70	71	73	700	EDW9	
S3-191 CASH FUNDS TO DOT/100	70	71	73	700	EDWA	
H2-1478 CASH FUNDS TO DOT/100	70	71	73	700	EDWB	
S3-191 CASH FUNDS TO DOT/100	70	71	73	700	EDWD	
S3-191 CASH FUNDS TO DOT/100	70	71	73	700	EDWE	
S3-188 CASH FUNDS TO DOT/100	70	71	73	700	EDWF	
H2-1445 CASH FUNDS TO DOT/100	70	71	73	700	EDWG	
S3-191 CASH FUNDS TO DOT/100	70	71	73	700	EDWH	
OT RE DOT/100PBK TO DOT	70	71	73	700	EDWI	
S3-179 CASH FUNDS TO DOT/100	70	71	73	700	EDWJ	
S3-271 CASH FUNDS TO DOT/100	70	71	73	700	EDWK	
H2-1445 DOT/GF TO DOT/TOB LITI	70	71	73	700	EDWL	
S3-190 CASH FUNDS TO DOT/100	70	71	73	700	EDWM	
S3-271 CASH FUNDS TO DOT/100	70	71	73	700	EDWN	
H4-1421 CASH FUNDS TO DOT/100	70	71	73	700	EDWO	
S3-191 CASH FUNDS TO DOT/100	70	71	73	700	EDWP	
S3-271 CASH FUNDS TO DOT/100	70	71	73	700	EDWQ	
H2-1445 CASH FUNDS TO DOT/100	70	71	73	700	EDWS	
H2-1445 UNCLMED PROPRTY TO DOT	70	71	73	700	EDWT	
S3-190 CASH FUNDS TO DOT/100	70	71	73	700	EDWU	
S3-190 CASH FUNDS TO DOT/100	70	71	73	700	EDWV	
S3-191 CASH FUNDS TO DOT/100	70	71	73	700	EDWW	
S3-191 CASH FUNDS TO DOT/100	70	71	73	700	EDWX	
S3-191 CASH FUNDS TO DOT/100	70	71	73	700	EDWY	
S3-191 CASH FUNDS TO DOT/100	70	71	73	700	EDWZ	
STUDENT FINANCIAL AID	70	71	73	705		
OT RE DOHE STUDENT FINANCL AID	70	71	73	705	ELGB	
OT INTERFUND HUTF	70	71	73	710		
HU RE DOT TO DONR	70	71	73	710	ENPD	
HU RE DOT/HUTF TO CDPS	70	71	73	710	ENRF	
HU RE DOT/HUTF TO DOR	70	71	73	710	ENTB	
HU RE DOT/HUTF/INSUR ID TO DOR	70	71	73	710	ENTC	
HU RE DOR TO DOR/HUTF/CSTARS	70	71	73	710	ENTD	
HU RE DOR/HUTF/ID SEC TO DOR	70	71	73	710	ENTE	
HU RE DOT/HUTF/AIR TO DOR	70	71	73	710	ENTG	
HU RE DOT/SPEC LICENSE TO DOR	70	71	73	710	ENTJ	
OT INTERFUND ST APPRPTD SUPPRT	70	71	73	715		
OT RE DOHE/STATE APPR TO DOHE	70	71	73	715	EQGB	
OT INTERFUND FROM CMTF	70	71	73	720		
OT RE DOT/CMTF TO DOAG	70	71	73	720	ESBE	
OT RE DOT/CMTF TO DOC	70	71	73	720	ESCD	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT RE CMTF TO GOV'S OFFICE	70	71	73	720	ESEB	
OT RE DOT/CMTF TO DOT/GF	70	71	73	720	ESWC	
IC INTERFUND TRANSFR-NONEXEMPT	70	71	73	730		
IC RE DPA INTERNAL	70	71	73	730	EZAA	
IC RE DOS TO DPA	70	71	73	730	EZAB	
IC RE CDOT TO DPA	70	71	73	730	EZAC	
IC RE DOLE/LABOR FUNDS TO DPA	70	71	73	730	EZAD	
IC RE DOAG INTERNAL	70	71	73	730	EZBA	
IC RE DOAG INTRNL FM ENTRPRSE	70	71	73	730	EZBB	
IC RE DOC/CANTEEN OPER TO DOC	70	71	73	730	EZCB	
IC RE DOE INTERNAL	70	71	73	730	EZDB	
IC RE CDOT TO GOV'S OFFICE	70	71	73	730	EZEB	
IC RE DOS TO GOV'S OFFICE	70	71	73	730	EZEC	
IC RE DPHE INTERNAL	70	71	73	730	EZFA	
IC RE DPHE FEDERAL	70	71	73	730	EZFB	
IC RE DOHE INTRNL EXEMPT	70	71	73	730	EZGA	
IC RE HISTORICAL SOC INTERNAL	70	71	73	730	EZGB	
IC RE DOHE INTERNAL	70	71	73	730	EZGC	
IC RE DHS INTERNAL	70	71	73	730	EZIA	
IC RE NURSING HOMES TO DHS	70	71	73	730	EZIB	
IC RE JUD INTERNAL	70	71	73	730	EZJA	
IC RE DOLE INTERNAL	70	71	73	730	EZKA	
IC RE DOL INTERNAL	70	71	73	730	EZLA	
IC RE DOLA INTERNAL	70	71	73	730	EZNA	
IC RE DOLA INTERNAL/FEDERAL	70	71	73	730	EZNB	
IC RE DONR INTRNL EXEMPT	70	71	73	730	EZPA	
IC RE DONR INTERNAL/FEDERAL	70	71	73	730	EZPB	
IC RE DONR INTRNL NONEXEMPT	70	71	73	730	EZPC	
IC RE CDPS INTERNAL	70	71	73	730	EZRA	
IC RE DORA INTERNAL	70	71	73	730	EZSA	
IC RE DOR INTERNAL	70	71	73	730	EZTA	
IC RE DOR/CSTRS TO DOR	70	71	73	730	EZTB	
IC RE LIMITED GAMING TO DOR	70	71	73	730	EZTC	
IC RE DOT/HUTF/AIR TO DOR	70	71	73	730	EZTD	
IC RE DOT/HUTF TO DOR	70	71	73	730	EZTE	
IC RE DOT/HUTF/LIC REV TO DOR	70	71	73	730	EZTF	
IC RE DOT/HUTF/OS JUDGE TO DOR	70	71	73	730	EZTG	
IC RE DOT/HUTF/PENALTY TO DOR	70	71	73	730	EZTH	
IC RE DPA/COLLECTIONS TO DOR	70	71	73	730	EZTJ	
IC RE DOR/LOTTERY TO DOR	70	71	73	730	EZTK	
INTRAFUND TRANSFERS	70	75				
TABOR NON-EXEMPT TRANSFERS	70	75	72			
OPERATING TRANSFERS INTRAFUND	70	75	72	740		
OT CS PREM PLN TO DPA/BENEFITS	70	75	72	740	AAAB	
OT CS DOAG INTERNAL	70	75	72	740	AABA	
OT CS JUD/ANIMAL CRUEL TO DOAG	70	75	72	740	AABD	
OT CS DOC INTERNAL	70	75	72	740	AACA	
OT CS TOBACCO SETTLEMNT TO DOE	70	75	72	740	AADC	
OT CS DOR TO GOV'S OFFICE	70	75	72	740	AAEF	
OT CS DONR TO GOV'S OFFICE	70	75	72	740	AAEG	
OT CS DPHE TO GOV'S OFF(ECB)	70	75	72	740	AAEJ	
OT CS CDPHE INTERNAL	70	75	72	740	AAFA	
OT CS DOT/TOBACCO TO DPHE	70	75	72	740	AAFE	
OT CS DOHE INTERNAL	70	75	72	740	AAGA	
OT CS DOHE INSTIT INTERNAL	70	75	72	740	AAGB	
OT CS OUT OF DISTRICT TO AHEC	70	75	72	740	AAGC	
OT CS OUT DISTRC TO AHEC CONST	70	75	72	740	AAGD	
OT CS AHEC CONSTIT LONG BILL	70	75	72	740	AAGF	
OT CS AHEC CONSTIT NON L-BILL	70	75	72	740	AAGH	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT CS DOR/GAMING TO DOHE/SHS	70	75	72	740	AAGK	
OT CS DHS INTERNAL	70	75	72	740	AAIA	
OT CS MHI PATIENT CASH TO DHS	70	75	72	740	AAIB	
OT CS DOR/OAP TO DHS	70	75	72	740	AAIC	
OT CS DHS/OTHER SOURCES TO DHS	70	75	72	740	AAID	
OT CS DOR/OAP HLTH &MED TO DHS	70	75	72	740	AAIE	
OT CS DORA TO DHS	70	75	72	740	AAIF	
OT CS DHCPF/MEDICIAID TO DHS	70	75	72	740	AAIG	
OT CS DOR TO OLD COLORADOANS	70	75	72	740	AAIJ	
OT CS JUD/PERS DRUNK DR TO DHS	70	75	72	740	AAIL	
OT CS DRUG OFF TO PUBLIC DFNDR	70	75	72	740	AAJH	
OT CS DOL INTERNAL	70	75	72	740	AALA	
OT CS DORA/PUC TO DOL	70	75	72	740	AALB	
OT CS DORA/N CALL TO DOL	70	75	72	740	AALC	
OT CS DONR/SRCH & RES TO DOLA	70	75	72	740	AANB	
OT CS GOV'S OFFICE TO DOLA	70	75	72	740	AANC	
OT CS DOT TO DOLA	70	75	72	740	AAND	
OT CS DONR INTERNAL	70	75	72	740	AAPA	
OT CS DOT/SEVERENC TAX TO DONR	70	75	72	740	AAPB	
OT CS LAND BOARD ADMIN TO DONR	70	75	72	740	AAPC	
OT CS SNOWMOBILE FUND TO DONR	70	75	72	740	AAPD	
OT CS LAND BOARD TRUST TO DONR	70	75	72	740	AAPE	
OT CS OFF HIWAY TO DONR/PARKS	70	75	72	740	AAPF	
OT CS WILDLIFE TO HAB PART	70	75	72	740	AAPH	
OT CS DONR/NONGAME CHK TO DONR	70	75	72	740	AAPJ	
OT CS FIRE SAFETY FUND TO CDPS	70	75	72	740	AARB	
OT CS JUDICIAL/VALE TO CDPS	70	75	72	740	AARC	
OT CS DOL TO CDPS	70	75	72	740	AARD	
OT CS DORA TO CDPS	70	75	72	740	AARE	
OT CS DOS TO CDPS	70	75	72	740	AARF	
OT CS OFFENDER ID TO CDPS	70	75	72	740	AARG	
OT CS DORA INTERNAL	70	75	72	740	AASA	
OT CS DOR INTERNAL	70	75	72	740	AATA	
OT CS DOR/DEALER LIC TO DOR	70	75	72	740	AATD	
OT CS DOT TO DOR	70	75	72	740	AATF	
OT CS DOR/OAP TO DHCPF	70	75	72	740	AAUB	
OT CS DOR/OAPHMC TO DHCPF	70	75	72	740	AAUG	
OT CS TOBACCO SETTLMT TO DHCPF	70	75	72	740	AAUH	
OT CS TOBACCO TAX TO DHCPF	70	75	72	740	AAUJ	
OT CS DOS INTERNAL	70	75	72	740	AAVA	
OT CS DOT INTERNAL	70	75	72	740	AAWA	
OT INTRAFUND HUTF	70	75	72	750		
HU CS DOT/HUTF TO DPHE	70	75	72	750	AMFB	
HU CS DOT/HUTF TO CDOT	70	75	72	750	AMHD	
HU CS DOT/HUTF TO CDPS	70	75	72	750	AMRA	
OT INTRAFUND INDIRECT COST	70	75	72	770		
IC CS DOLE TO DPA	70	75	72	770	AYAC	
IC CS DHS INTERNAL	70	75	72	770	AYIA	
IC CS DONR INTERNAL	70	75	72	770	AYPB	
IC CS CDPS INTERNAL	70	75	72	770	AYRA	
IC CS DOR/MINERAL AUDIT TO DOR	70	75	72	770	AYTC	
TABOR EXEMPT TRANSFERS	70	75	73			
OPERATING TRANSFERS INTRAFUND	70	75	73	740		
CDOT ALLOCATIONS	70	75	73	740	7520	
OT RE 999 INTERNAL	70	75	73	740	AB9A	
OT RE DPA TO DPA	70	75	73	740	ABAB	
OT RE DOL TO DPA	70	75	73	740	ABAD	
OT RE DOAG TO DPA	70	75	73	740	ABAE	
OT RE DOLA TO DPA	70	75	73	740	ABAF	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT RE DORA TO DPA	70	75	73	740	ABAH	
OT RE DOR TO DPA	70	75	73	740	ABAJ	
OT RE DOC TO DPA	70	75	73	740	ABAK	
OT RE CDPS TO DPA	70	75	73	740	ABAL	
OT RE DOS TO DPA	70	75	73	740	ABAM	
OT RE CS TO DPA/CS ADMIN	70	75	73	740	ABAN	
OT RE DPHE TO DPA	70	75	73	740	ABAP	
OT RE DOT TO DPA	70	75	73	740	ABAQ	
OT RE DHS TO DPA	70	75	73	740	ABAR	
OT RE DONR TO DPA	70	75	73	740	ABAS	
OT RE PREM PLN TO DPA/BENEFITS	70	75	73	740	ABAT	
OT RE DOAC INTERNAL	70	75	73	740	ABBA	
OT RE DOLA TO DOAG	70	75	73	740	ABBC	
OT RE GOV OFF/EDC TO DOAG	70	75	73	740	ABBF	
OT RE JUD/ANIMAL CRUEL TO DOAG	70	75	73	740	ABBG	
OT RE DOC INTERNAL	70	75	73	740	ABCA	
OT RE 999/CORR EXPANSN TO DOC	70	75	73	740	ABCB	
OT RE CDPS/DCJ TO DOC	70	75	73	740	ABCE	
OT RE DOE INTERNAL	70	75	73	740	ABDA	
OT RE TOBACCO SETTLEMNT TO DOE	70	75	73	740	ABDB	
OT RE DOE INTERNAL-WRKRS COMP	70	75	73	740	ABDC	
OT RE DOT/MINERAL LEASE TO DOE	70	75	73	740	ABDD	
OT RE DOE/SCHOOL TRANSP TO DOE	70	75	73	740	ABDE	
OT RE DHCPF TO DOE	70	75	73	740	ABDF	
OT RE DOE/TOTAL PROGRAM TO DOE	70	75	73	740	ABDG	
OT RE DOE INTERNAL-CAPCOM-RENT	70	75	73	740	ABDH	
OT RE DORA/DISABLD TELE TO DOR	70	75	73	740	ABDP	
OT RE GOV'S OFFICE INTERNAL	70	75	73	740	ABEA	
OT RE DOLA TO GOV'S OFFICE	70	75	73	740	ABEB	
OT RE DPHE TO GOV'S OFFICE	70	75	73	740	ABEC	
OT RE DOHE TO GOV'S OFFICE	70	75	73	740	ABED	
OT RE DOR TO GOV'S OFFICE	70	75	73	740	ABEE	
OT RE DONR TO GOV'S OFFICE	70	75	73	740	ABEF	
OT RE DOLE TO GOV'S OFFICE	70	75	73	740	ABEG	
OT RE LIT MGMT/DOL TO GOVS OFF	70	75	73	740	ABEH	
OT RE DHS TO GOV'S OFFICE	70	75	73	740	ABEK	
OT RE DOT/SEV TAX TO GOV'S OFF	70	75	73	740	ABEL	
OT RE HCPF/MEDICA TO GOV'S OFF	70	75	73	740	ABEM	
OT RE DPHE INTERNAL	70	75	73	740	ABFA	
OT RE WATER QUALITY TO DPHE	70	75	73	740	ABFB	
OT RE DOL TO DPHE	70	75	73	740	ABFC	
OT RE DHCPF/TOBACCO TO DPHE	70	75	73	740	ABFD	
OT RE DOHE TO DPHE	70	75	73	740	ABFE	
OT RE DHS/TOBACCO TO DPHE	70	75	73	740	ABFF	
OT RE CDPS TO DPHE	70	75	73	740	ABFG	
OT RE DOT/TOBACCO TO DPHE	70	75	73	740	ABFH	
OT RE DOLA/TIRE RECYCL TO DPHE	70	75	73	740	ABFJ	
OT RE DOHE INTERNAL	70	75	73	740	ABGA	
OT RE FITZ TRUST TO DOHE/CU	70	75	73	740	ABGB	
OT RE DOHE INSTIT INTERNAL	70	75	73	740	ABGC	
OT RE DOR/GAMING TO DOHE/SHS	70	75	73	740	ABGD	
OT RE DOLA WASTE TIRE TO DOHE	70	75	73	740	ABGE	
OT RE AHEC CONSTIT LONG BILL	70	75	73	740	ABGF	
OT RE DOLA TO DOHE/CATI	70	75	73	740	ABGG	
OT RE AHEC CONSTIT NONLONG BIL	70	75	73	740	ABGH	
OT RE AHEC CONSTIT LONG BILL	70	75	73	740	ABGJ	
OT RE DOHE SCHOLARSHIP OFFSET	70	75	73	740	ABGL	
OT RE HE CAP LEASE ELIMINATION	70	75	73	740	ABGM	
HE RETIREMENT OF INDEBT ELIMIN	70	75	73	740	ABGN	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT RE CDOT INTERNAL	70	75	73	740	ABHA	
OT RE CDPS/SUBS ABUSE TO DHS	70	75	73	740	ABI1	
OT RE DHS/OTHER SOURCES TO DHS	70	75	73	740	ABIA	
OT RE DORA TO DHS	70	75	73	740	ABIB	
OT RE DHCPF/MEDICIAID TO DHS	70	75	73	740	ABIC	
OT RE MHI PATIENT CASH TO DHS	70	75	73	740	ABID	
OT RE DOC TO DHS	70	75	73	740	ABIE	
OT RE DOMA TO DHS	70	75	73	740	ABIF	
OT RE TOBACCO SETTLEMNT TO DHS	70	75	73	740	ABIG	
OT RE DHS/VOC REHAB TO DHS	70	75	73	740	ABIH	
OT RE DHS/HLTH & REHAB TO DHS	70	75	73	740	ABIJ	
OT RE DHCPF/CHILD BASIC TO DHS	70	75	73	740	ABIK	
OT RE DHS/DDD TO DHS	70	75	73	740	ABIL	
OT RE DOR/OAP TO DHS	70	75	73	740	ABIM	
OT RE DHS/YOUTH CORRCTN TO DHS	70	75	73	740	ABIN	
OT RE DHCPF TO DHS	70	75	73	740	ABIP	
OT RE DHCPF/STATE MEDCL TO DHS	70	75	73	740	ABIS	
OT RE DOLA/FEMA MATCH TO DHS	70	75	73	740	ABIT	
OT RE DHS/MEDICAID TO DHS	70	75	73	740	ABIU	
OT RE DHS INTERNAL	70	75	73	740	ABIV	
OT RE DHS/MAHASA MEDICD TO DHS	70	75	73	740	ABIW	
OT RE JUD/PERS DRNK DRV TO DHS	70	75	73	740	ABIX	
OT RE DHS/UTILITY RECOV TO DHS	70	75	73	740	ABIY	
OT RE DHS/REGIONAL CNTR TO DHS	70	75	73	740	ABIZ	
OT RE JUDICIAL INTERNAL	70	75	73	740	ABJA	
OT RE DOLE INTERNAL	70	75	73	740	ABKA	
OT RE DHS TO DOLE	70	75	73	740	ABKC	
OT RE DPHE TO DOLE	70	75	73	740	ABKG	
OT RE COST CONTAINMENT TO DOLE	70	75	73	740	ABKH	
OT RE DOL INTERNAL	70	75	73	740	ABLA	
OT RE DPA TO DOL	70	75	73	740	ABLC	
OT RE DOLA TO DOL	70	75	73	740	ABLD	
OT RE DORA/DIV OF INS TO DOL	70	75	73	740	ABLF	
OT RE DOT TO DOL	70	75	73	740	ABLK	
OT RE LEGISLATURE INTERNAL	70	75	73	740	ABMA	
OT RE DOLA INTERNAL	70	75	73	740	ABNA	
OT RE DHS TO DOLA	70	75	73	740	ABNB	
OT RE DOT TO DOLA	70	75	73	740	ABNC	
OT RE LIMITED GAMING TO DOLA	70	75	73	740	ABNG	
OT RE GOV'S OFFICE TO DOLA	70	75	73	740	ABNJ	
OT RE DOMA INTERNAL	70	75	73	740	ABOB	
OT RE DPHE TO DOMA	70	75	73	740	ABOD	
OT RE DOLA TO DOMA	70	75	73	740	ABOH	
OT RE TOBACCO SETTLMNT TO DOMA	70	75	73	740	ABOJ	
OT RE DONR INTERNAL	70	75	73	740	ABPA	
OT RE DOL TO DONR	70	75	73	740	ABPB	
OT RE DONR/SNOWMOBILE TO DONR	70	75	73	740	ABPC	
OT RE WATER CONSERV BD TO DONR	70	75	73	740	ABPD	
OT RE DONR/NONGAME CHK TO DONR	70	75	73	740	ABPE	
OT RE OG RESPONS TO OG CONSERV	70	75	73	740	ABPH	
OT RE DOLA TO DONR	70	75	73	740	ABPM	
OT RE CDPS INTERNAL	70	75	73	740	ABRA	
OT RE OFFENDER ID TO CDPS	70	75	73	740	ABRE	
OT RE JUDICIAL/VALE TO CDPS	70	75	73	740	ABRJ	
OT RE DOLA TO CDPS	70	75	73	740	ABRK	
OT RE DORA INTERNAL	70	75	73	740	ABSA	
OT RE DPHE TO DORA	70	75	73	740	ABSE	
OT RE DOR INTERNAL	70	75	73	740	ABTA	
OT RE DOLE TO DOR	70	75	73	740	ABTB	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT RE DOT TO DOR	70	75	73	740	ABTM	
OT RE DHCPF INTERNAL	70	75	73	740	ABUA	
OT RE HCPF/DHS CBMS TO DHCPF	70	75	73	740	ABUB	
OT RE DOR/OAPMC TO DHCPF	70	75	73	740	ABUC	
OT RE DHS/OAP TO DHCPF	70	75	73	740	ABUE	
OT RE TOBACCO SETTLMT TO DHCPF	70	75	73	740	ABUF	
OT RE DHS/OAP H&M TO DHCPF	70	75	73	740	ABUG	
OT RE DOR/OAP TO DHCPF	70	75	73	740	ABUL	
OT RE DHS/SUBST ABUSE TO DHCPF	70	75	73	740	ABUM	
OT RE TOBACCO TAX TO DHCPF	70	75	73	740	ABUN	
OT RE DHS TO DHCPF	70	75	73	740	ABUP	
OT RE STATE AUDITOR TO DHCPF	70	75	73	740	ABUR	
OT RE DOS INTERNAL	70	75	73	740	ABVA	
OT RE ATTRNY FEES TO SEC OF ST	70	75	73	740	ABVF	
OT RE DOT INTERNAL	70	75	73	740	ABWA	
OT RE DONR TO DOT	70	75	73	740	ABWB	
OT RE CDOT/BRIDGE TO DOT/HUTF	70	75	73	740	ABWC	
OT INTRAFUND HUTF	70	75	73	750		
HU RE DOT/HUTF TO DPHE	70	75	73	750	ANFB	
HU RE DOT/HUTF TO CDOT	70	75	73	750	ANHD	
HU RE DOT/HUTF TO CDPS	70	75	73	750	ANRA	
HU RE CDPS/HUTF TO CDPS	70	75	73	750	ANRB	
HU RE DOT/HUTF/AIR TO DOR	70	75	73	750	ANTC	
HU RE DOR LIC PLATE TO HUTF	70	75	73	750	ANWB	
HU RE CDPS TO DOT	70	75	73	750	ANWC	
OT INTRAFUND INDIRECT COST	70	75	73	770		
IC RE DPA INTERNAL	70	75	73	770	AZAA	
IC RE DOLE TO DPA	70	75	73	770	AZAC	
IC RE DOLA TO DPA	70	75	73	770	AZAD	
IC RE DOAG INTERNAL	70	75	73	770	AZBA	
IC RE DOC INTERNAL	70	75	73	770	AZCA	
IC RE DOE INTERNAL	70	75	73	770	AZDB	
IC RE DOE FEDERAL	70	75	73	770	AZDC	
IC RE GOV'S OFFICE INTERNAL	70	75	73	770	AZEA	
IC RE DHS TO GOV'S OFF	70	75	73	770	AZEB	
IC RE DPHE INTERNAL	70	75	73	770	AZFA	
IC RE DPHE FEDERAL	70	75	73	770	AZFB	
IC RE DOHE INTERNAL	70	75	73	770	AZGA	
IC RE DHS INTERNAL	70	75	73	770	AZIA	
IC RE JUD INTERNAL	70	75	73	770	AZJA	
IC RE DOLE INTERNAL	70	75	73	770	AZKA	
IC RE DOL INTERNAL	70	75	73	770	AZLA	
IC RE DOLA INTERNAL	70	75	73	770	AZNA	
IC RE DOLA INTERNAL/FEDERAL	70	75	73	770	AZNB	
IC RE DONR INTERNAL	70	75	73	770	AZPA	
IC RE DONR INTERNAL/FEDERAL	70	75	73	770	AZPB	
IC RE CDPS INTERNAL	70	75	73	770	AZRA	
IC RE DORA INTERNAL	70	75	73	770	AZSA	
IC RE DOR INTERNAL	70	75	73	770	AZTA	
IC RE DOR/MINERAL AUDIT TO DOR	70	75	73	770	AZTC	
IC RE DOR INTERNAL/FEDERAL	70	75	73	770	AZTE	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OTHER FINANCING USES	80					
OTHER FINANCING USES	80	81				
OTHER FINANCING USES	80	81	81			
OTHER FINANCING USES	80	81	81	811		
DEBT REFUNDING PAYMENTS	80	81	81	811	8000	
OTHER FINANCING USES	80	81	81	811	8110	
COST OF ISSUANCE EXPENSE	80	81	81	811	8120	
FUND DEDUCTIONS	90					
FUND DEDUCTIONS	90	91				
FUND DEDUCTIONS	90	91	91			
FUND DEDUCTIONS	90	91	91	911		
DEDUCTIONS TO GEN FIXED ASSETS	90	91	91	911	9100	
TRUST FUND DEDUCTIONS	90	91	91	911	9120	
PENSION TRUST FUND DEDUCTIONS	90	91	91	911	9130	
HIGHER ED COST ALLOCATIONS	95					
HIGHER ED COST ALLOCATIONS	95	95				
HIGHER ED COST ALLOCATIONS	95	95	95			
HIGHER ED COST ALLOCATIONS	95	95	95	950		
HIGHER ED COST ALLOCATIONS	95	95	95	950	9500	

2.2.6 Revenue Source Codes

For an explanation of the TABOR indicators, see the beginning of this Appendix 2.

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
TAXES	10						
GENERAL SALES AND USE TAX	10	10					
SALES TAX, NET	10	10	10				
SALES TAX, GROSS	10	10	10	100			
STATE SALES TAX	10	10	10	100	1000	C	NONEXEMPT
SALES TAX, REFUNDS	10	10	10	110			
REFUNDS, STATE SALES TAX	10	10	10	110	1100	C	NONEXEMPT
USE TAX, NET	10	10	11				
USE TAX, GROSS	10	10	11	120			
USE TAX	10	10	11	120	1200	C	NONEXEMPT
USE TAX, REFUNDS	10	10	11	130			
REFUNDS, USE TAX	10	10	11	130	1300	C	NONEXEMPT
SPECIFIC EXCISE TAXES	10	11					
TOBACCO PRODUCTS TAX, NET	10	11	12				
TOBACCO PRODUCTS TAX, GROSS	10	11	12	140			
TOBACCO PRODUCTS TAX	10	11	12	140	1401	C	NONEXEMPT
CIGARETTE TAX & LICENSE	10	11	12	140	1402	C	NONEXEMPT
TOBACCO PRODUCTS TAX, REFUNDS	10	11	12	150			
REFUNDS, TOBACCO PRODUCTS TAX	10	11	12	150	1501	C	NONEXEMPT
REFUNDS, CIGARETTE TAX/LIC	10	11	12	150	1502	C	NONEXEMPT
CIGARETTE TAX REBATES	10	11	12	150	1503	C	NONEXEMPT
ALCOHOLIC BEVERAGES, NET	10	11	13				
LIQUOR TAX, GROSS	10	11	13	160			
LIQUOR TAX	10	11	13	160	1601	C	NONEXEMPT
COLO WINE DEVELOPMENT TAX	10	11	13	160	1602	C	NONEXEMPT
LIQUOR TAX, REFUNDS	10	11	13	170			
REFUNDS, LIQUOR TAX	10	11	13	170	1701	C	NONEXEMPT
FUEL TAX, NET	10	11	14				
FUEL TAX, GROSS	10	11	14	180			
DIESEL FUEL TAX	10	11	14	180	1801	C	NONEXEMPT
GASOLINE TAX	10	11	14	180	1802	C	NONEXEMPT
MTBE FUEL TAX	10	11	14	180	1803	C	NONEXEMPT
GASOHOL TAX	10	11	14	180	1804	C	NONEXEMPT
AVIATION GASOLINE TAX	10	11	14	180	1805	C	NONEXEMPT
AVIATION JET FUEL TAX	10	11	14	180	1806	C	NONEXEMPT
FUEL TAX, REFUNDS	10	11	14	190			
REFUNDS, DIESEL FUEL TAX	10	11	14	190	1901	C	NONEXEMPT
REFUNDS, GASOLINE TAX	10	11	14	190	1902	C	NONEXEMPT
REFUNDS, MTBE FUEL TAX	10	11	14	190	1903	C	NONEXEMPT
REFUNDS, GASOHOL TAX	10	11	14	190	1904	C	NONEXEMPT
REFUNDS, AVIATION GASOLINE TAX	10	11	14	190	1905	C	NONEXEMPT
REFUNDS, AVIATION JET FUEL TAX	10	11	14	190	1906	C	NONEXEMPT
OTHER EXCISE TAXES, NET	10	11	15				
OTHER EXCISE TAXES, GROSS	10	11	15	200			
OTHER EXCISE TAX	10	11	15	200	2000	C	NONEXEMPT
TOURISM PROMOTION TAX	10	11	15	200	2001	C	NONEXEMPT
MARIHUANA TAX	10	11	15	200	2002	C	NONEXEMPT
CONTROLLED SUBSTANCE TAX	10	11	15	200	2003	C	NONEXEMPT
OTHER EXCISE TAXES, REFUNDS	10	11	15	210			
REFUNDS, OTHER EXCISE TAX	10	11	15	210	2100	C	NONEXEMPT
REFUNDS, TOURISM PROMOTION TAX	10	11	15	210	2101	C	NONEXEMPT
REFUNDS, MARIHUANA TAX	10	11	15	210	2102	C	NONEXEMPT
REFUNDS, CONTROL SUBSTANCE TAX	10	11	15	210	2103	C	NONEXEMPT

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
INCOME TAXES	10	12					
INDIVIDUAL INCOME TAX, NET	10	12	16				
INDIVIDUAL INCOME TAX, GROSS	10	12	16	220			
INDIVIDUAL INCOME TAX	10	12	16	220	2201	C	NONEXEMPT
IND INCOME WITHHOLDING TAX	10	12	16	220	2202	C	NONEXEMPT
INDIVIDUAL ESTIMATED INC TAX	10	12	16	220	2203	C	NONEXEMPT
IND INC TAX, REFUNDS & CREDITS	10	12	16	230			
REFUNDS, INDIVIDUAL INCOME TAX	10	12	16	230	2301	C	NONEXEMPT
REFUNDS, INC TAX WITHHOLDING	10	12	16	230	2302	C	NONEXEMPT
PROPERTY TAX CREDITS	10	12	16	230	2303	C	NONEXEMPT
IND INC TAX, INTERCEPTS	10	12	16	240			
CENTRAL COLLECTION INTERCEPT	10	12	16	240	2401	C	NONEXEMPT
DSS/CHILD SUPPORT INTERCEPT	10	12	16	240	2402	C	NONEXEMPT
STUDENT LOAN PROGRAM INTERCEPT	10	12	16	240	2403	C	NONEXEMPT
HIGHER EDUCATION INTERCEPT	10	12	16	240	2404	C	NONEXEMPT
IRS INCOME TAX INTERCEPT	10	12	16	240	2405	C	NONEXEMPT
PUBLIC ASSISTANCE INTERCEPT	10	12	16	240	2406	C	NONEXEMPT
CORRECTIONS TABOR INTERCEPT	10	12	16	240	2407	C	NONEXEMPT
JUDICIAL INTERCEPT	10	12	16	240	2408	C	NONEXEMPT
IND INC TAX, CHECKOFFS	10	12	16	250			
WILDLIFE FISH & GAME CHECKOFF	10	12	16	250	2501	W	NONEXEMPT
OLYMPIC COMMITTEE CHECKOFF	10	12	16	250	2502	W	NONEXEMPT
DOMESTIC ABUSE CHECKOFF	10	12	16	250	2503	W	NONEXEMPT
COLO SPECIAL OLYMP CHECKOFF	10	12	16	250	2504	W	NONEXEMPT
HOMELESS PREVENTION CHECKOFF	10	12	16	250	2505	W	NONEXEMPT
DESERT STORM CHECKOFF	10	12	16	250	2506	W	NONEXEMPT
OLDER AMERICAN VOLUNTEER CK	10	12	16	250	2507	W	NONEXEMPT
CHILD CARE CHECKOFF	10	12	16	250	2508	W	NONEXEMPT
DARE CHECKOFF	10	12	16	250	2509	W	NONEXEMPT
WEST SLOPE VET CEM CHECKOFF	10	12	16	250	2510	W	NONEXEMPT
PET OVERPOPULATION CHECKOFF	10	12	16	250	2511	W	NONEXEMPT
SPECIAL ADVOCATE CHECKOFF	10	12	16	250	2512	W	NONEXEMPT
WATERSHED PROTECTION CHECKOFF	10	12	16	250	2513	W	NONEXEMPT
FAMILY RESOURCE CENTER-CHKOFF	10	12	16	250	2514	W	NONEXEMPT
STATE FAIR CHECKOFF	10	12	16	250	2515	W	NONEXEMPT
ORGAN DONOR CHECKOFF	10	12	16	250	2516	W	NONEXEMPT
DROPOUT PREVENTION CHECKOFF	10	12	16	250	2517	W	NONEXEMPT
ALZHEIMER'S ASSOC CHECKOFF	10	12	16	250	2518	W	NONEXEMPT
MILITARY FAMILY RELIEF CKOFF	10	12	16	250	2519	W	NONEXEMPT
MULTIPLE SCLEROSIS CHECK OFF	10	12	16	250	2520	W	NONEXEMPT
COLORADO EASTER SEALS CKOFF	10	12	16	250	2521	W	NONEXEMPT
BREAST REPRODCTVE CANCER CKOFF	10	12	16	250	2522	W	NONEXEMPT
CORPORATE INCOME TAX, NET	10	12	17				
CORPORATE INCOME TAX, GROSS	10	12	17	260			
CORPORATION INCOME TAX	10	12	17	260	2601	C	NONEXEMPT
CORPORATION EST INCOME TAX	10	12	17	260	2602	C	NONEXEMPT
CORPORATE INCOME TAX, REFUNDS	10	12	17	270			
REFUNDS, CORP INCOME TAX	10	12	17	270	2700	C	NONEXEMPT
FIDUCIARY INCOME TAX, NET	10	12	18				
FIDUCIARY INCOME TAX, GROSS	10	12	18	280			
FIDUCIARY INCOME TAX	10	12	18	280	2801	C	NONEXEMPT
FIDUCIARY EST INCOME TAX	10	12	18	280	2802	C	NONEXEMPT
FIDUCIARY INCOME TAX, REFUNDS	10	12	18	290			
REFUNDS, FIDUCIARY INCOME TAX	10	12	18	290	2900	C	NONEXEMPT
INHERITANCE & GIFT TAXES	10	13					
INHERITANCE TAX, NET	10	13	19				
INHERITANCE TAX, GROSS	10	13	19	300			
INHERITANCE TAX	10	13	19	300	3000	C	NONEXEMPT

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
INHERITANCE TAX, REFUNDS	10	13	19	310			
REFUNDS, INHERITANCE TAX	10	13	19	310	3100	C	NONEXEMPT
GIFT TAX, NET	10	13	20				
GIFT TAX, GROSS	10	13	20	320			
GIFT TAX	10	13	20	320	3200	C	NONEXEMPT
GIFT TAX, REFUNDS	10	13	20	330			
REFUNDS, GIFT TAX	10	13	20	330	3300	C	NONEXEMPT
ESTATE TAX, NET	10	13	21				
ESTATE TAX, GROSS	10	13	21	340			
ESTATE TAX	10	13	21	340	3400	C	NONEXEMPT
ESTATE TAX, REFUNDS	10	13	21	350			
REFUNDS, ESTATE TAX	10	13	21	350	3500	C	NONEXEMPT
OTHER BUSINESS TAXES	10	14					
INSURANCE TAXES	10	14	22				
INSURANCE TAXES, GROSS	10	14	22	360			
INSURANCE PREMIUM TAX	10	14	22	360	3601	C	NONEXEMPT
INTERAGENCY INSURANCE PREMIUM	10	14	22	360	3603	C	TRANSFERS
INSURANCE TAXES, REFUNDS	10	14	22	361			
REFUNDS, INSURANCE PREMIUM TAX	10	14	22	361	3602	C	NONEXEMPT
SEVERANCE TAX	10	14	23				
SEVERANCE TAX	10	14	23	370			
SEVERANCE TAX - COAL	10	14	23	370	3701	C	NONEXEMPT
SEVERANCE TAX - OIL & GAS	10	14	23	370	3702	C	NONEXEMPT
SEVERANCE TAX - MOLYBDENUM	10	14	23	370	3703	C	NONEXEMPT
SEVERANCE TAX - METALLIC MIN.	10	14	23	370	3704	C	NONEXEMPT
SEVERANCE TAX DISTRIBUTIONS	10	14	23	370	3705	C	NONEXEMPT
EMPLOYMENT TAXES	10	14	24				
EMPLOYMENT TAXES	10	14	24	380			
UNEMPLOYMENT INSURANCE PREMIUM	10	14	24	380	3800	C	NONEXEMPT
INTERAGENCY UI PAYMENTS	10	14	24	380	3801	W	TRANSFERS
TRANSPORATION TAXES, NET	10	14	25				
TRANSPORTATION TAXES, GROSS	10	14	25	390			
GROSS TON MILE TAX	10	14	25	390	3900	C	NONEXEMPT
TRANSPORTATION TAXES, REFUNDS	10	14	25	400			
REFUNDS, GROSS TON MILE TAX	10	14	25	400	4000	C	NONEXEMPT
OTHER TAXES	10	15					
OTHER TAXES	10	15	26				
OTHER TAXES	10	15	26	410			
OTHER TAXES	10	15	26	410	4100	C	NONEXEMPT
GAMING TAX	10	15	26	411			
GAMING TAXES	10	15	26	411	4110	C	NONEXEMPT
PROPERTY TAXES	10	15	26	412			
FOREIGN DEPOSITORY TAX	10	15	26	412	4120	C	NONEXEMPT
LICENSES/PERMITS/CERTIFICATION	20						
BUSINESS LICENSES & PERMITS	20	20					
BUSINESS LICENSES & PERMITS	20	20	27				
BUSINESS LICENSES & PERMITS	20	20	27	420			
OTHER BUSINESS LICENSE/PERMITS	20	20	27	420	4200	C	NONEXEMPT
ALCOHOLIC BEVERAGES LICENSES	20	20	27	420	4201	C	NONEXEMPT
TOBACCO PRODUCTS LICENSES	20	20	27	420	4202	C	NONEXEMPT
HEALTH LICENSES	20	20	27	420	4203	C	NONEXEMPT
CHILD CARE LICENSES	20	20	27	420	4204	C	NONEXEMPT
RADIOLOGICAL LICENSES	20	20	27	420	4205	C	NONEXEMPT
BUSINESS REGISTRATIONS	20	20	27	420	4206	C	NONEXEMPT
PROFESSIONAL/OCCUPATIONAL LIC	20	20	27	420	4207	C	NONEXEMPT
HAZARDOUS MATERIALS/WASTE PRMT	20	20	27	420	4208	C	NONEXEMPT
STATIONARY SOURCE PERMITS	20	20	27	420	4209	C	NONEXEMPT
SPECIAL TRANSPORT PERMITS	20	20	27	420	4210	C	NONEXEMPT

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
TRADE NAME REGISTRATION FEES	20	20	27	420	4211	C	NONEXEMPT
COLO DEALER LICENSING BD FEES	20	20	27	420	4212	C	NONEXEMPT
NUCLEAR MATERIAL PERMITS/FEES	20	20	27	420	4213	C	NONEXEMPT
PUC FIXED UTILITY FEES	20	20	27	420	4214	C	NONEXEMPT
PUC MOTOR CARRIER FEES	20	20	27	420	4215	C	NONEXEMPT
PUC ANNUAL ID STAMPS	20	20	27	420	4216	C	NONEXEMPT
PRODUCE LICENSE	20	20	27	420	4217	C	NONEXEMPT
LIQUOR CASH FUND	20	20	27	420	4218	C	NONEXEMPT
WASTE WATER PERMITS	20	20	27	420	4219	C	NONEXEMPT
SOLID WASTE PERMITS	20	20	27	420	4220	C	NONEXEMPT
SLUDGE MANAGEMENT PERMITS	20	20	27	420	4221	C	NONEXEMPT
GAMING LICENSES	20	20	27	420	4222	C	NONEXEMPT
98AMEND14 COMM SWINE PERMITS	20	20	27	420	4223	C	COMM HOG PERMIT
MANUFACTURED HOME SELLER REG	20	20	27	420	4224	C	NONEXEMPT
DIV OF WILDLIFE USE PERMITS	20	20	27	420	4225	C	NONEXEMPT
OTHR BUSINESS LIC/PERM EXEMPT	20	20	27	420	4250	W	NONEXEMPT
NONBUSINESS LICENSES & PERMITS	20	21					
NONBUSINESS LICENSES & PERMITS	20	21	28				
NONBUSINESS LICENSES & PERMITS	20	21	28	430			
ADDITIONAL MV REGISTRATION FEE	20	21	28	430	3901	C	NONEXEMPT
ADDITIONAL DRIVERS LICENSE FEE	20	21	28	430	3902	C	NONEXEMPT
ENVIRONMENTAL RESPONSE SURCHRG	20	21	28	430	3903	C	NONEXEMPT
ENVRMTL RESPONSE SUR (ENTERPR)	20	21	28	430	3904	C	NONEXEMPT
OTHER NONBUSINESS LICENSES	20	21	28	430	4300	C	NONEXEMPT
MOTOR VEHICLE REGISTRATIONS	20	21	28	430	4301	C	NONEXEMPT
VEHICLE OPERATORS LICENSES	20	21	28	430	4302	C	NONEXEMPT
HUNTING & FISHING LICENSES	20	21	28	430	4303	C	NONEXEMPT
ANIMAL LICENSES	20	21	28	430	4304	C	NONEXEMPT
EMERGENCY MEDICAL SVCS	20	21	28	430	4305	C	NONEXEMPT
CSTRS REGISTRATION FEES	20	21	28	430	4306	C	NONEXEMPT
EXPRESS CONSENT REINSTATEMENT	20	21	28	430	4307	C	NONEXEMPT
MOTORCYCLE OPERATOR SAFETY TRN	20	21	28	430	4308	C	NONEXEMPT
WASTE TIRE RECYCLING FEE	20	21	28	430	4309	C	NONEXEMPT
MOTORIST INS IDENTIF FEE	20	21	28	430	4310	C	NONEXEMPT
OTH NONBUS LICENSE(ENTERPRISE)	20	21	28	430	4311	W	NONEXEMPT
CERTIFICATIONS/INSPECTIONS	20	22					
CERTIFICATIONS/INSPECTIONS	20	22	29				
CERTIFICATIONS/INSPECTIONS	20	22	29	435			
CERTIFICATIONS/INSPECTIONS	20	22	29	435	4350	C	NONEXEMPT
EMISSION INSPECTION STICKERS	20	22	29	435	4351	C	NONEXEMPT
EMISSION REGISTRATION ($.50)	20	22	29	435	4352	C	NONEXEMPT
EMISSION REGISTRATION-DIESEL	20	22	29	435	4353	C	NONEXEMPT
EMISSION REGISTRATION ($1.50)	20	22	29	435	4354	C	NONEXEMPT
EMISSION INSPECT STATION LIC	20	22	29	435	4355	C	NONEXEMPT
EMISSION INSPECT MECHANIC LIC	20	22	29	435	4356	C	NONEXEMPT
DIESEL INSPECTION STATION LIC	20	22	29	435	4357	C	NONEXEMPT
DIESEL INSPECTOR LICENSE	20	22	29	435	4358	C	NONEXEMPT
BOILER INSPECTION FEES	20	22	29	435	4359	C	NONEXEMPT
ALCOHOL COUNSELOR CERT	20	22	29	435	4360	C	NONEXEMPT
LIEN CERTIFICATION FEES	20	22	29	435	4361	C	NONEXEMPT
CERTIF/INSPECTIONS(ENTERPRISE)	20	22	29	435	4362	W	NONEXEMPT
CHARGES FOR SALES AND SERVICES	30						
SERVICE CHARGES	30	30					
GENERAL GOVERNMENT SVC FEES	30	30	30				
NON-PROGRAM SERVICE FEES	30	30	30	440			
SVC CHARGES FM OTHERS NONEXMPT	30	30	30	440	4400	C	NONEXEMPT
SVC CHARGES FM OTHERS NONEXMPT	30	30	30	440	440A	W	NONEXEMPT
SVC CHARGES FM STATE COMP AUTH	30	30	30	440	4425	C	NONEXEMPT

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
SVC CHARGES FM SOIL DISTRICTS	30	30	30	440	4426	W	NONEXEMPT
SVC CHARGES FM STATE COMP AUTH	30	30	30	440	442A	W	NONEXEMPT
SVC CHARGES FROM DENVER COURT	30	30	30	440	4441	C	NONEXEMPT
SVC CHARGES FROM EL PASO DA	30	30	30	440	4442	C	NONEXEMPT
SVC CHARGES FROM JEFFCO DA	30	30	30	440	4443	C	NONEXEMPT
SVC CHARGES FROM DENVER DA	30	30	30	440	4444	C	NONEXEMPT
SVC CHARGES FROM ARAPAHOE DA	30	30	30	440	4445	C	NONEXEMPT
SVC CHARGES FROM BOULDER DA	30	30	30	440	4446	C	NONEXEMPT
SVC CHARGES FROM LARIMER DA	30	30	30	440	4447	C	NONEXEMPT
SVC CHARGES FM EL PASO SHERIFF	30	30	30	440	4448	C	NONEXEMPT
SVC CHARGES - PARKING	30	30	30	440	4449	W	NONEXEMPT
SVC CHARGES - EXEMPT	30	30	30	440	4450	W	TRANSFERS
SVC CHARGES FROM SCHOOL DISTRT	30	30	30	440	4456	C	NONEXEMPT
SVC CHARGES - EXEMPT	30	30	30	440	445A	C	TRANSFERS
GENERAL GOVERNMENT SVC FEES	30	30	30	441			
SVC CHARGES FROM DPA	30	30	30	441	4401	W	TRANSFERS
SVC CHARGES FM EAA EBA ECX	30	30	30	441	4405	W	TRANSFERS
SVC CHARGES FROM LEGISLATURE	30	30	30	441	4413	W	TRANSFERS
SVC CHARGES FROM DOMA	30	30	30	441	4415	W	TRANSFERS
SVC CHARGES FROM DOR	30	30	30	441	4420	W	TRANSFERS
SVC CHARGES FROM DOT	30	30	30	441	4423	W	TRANSFERS
BUSINESS, COMMUNITY SVC FEES	30	30	30	442			
SVC CHARGES FROM DOAG	30	30	30	442	4402	W	TRANSFERS
SVC CHARGES FROM DOLE	30	30	30	442	4411	W	TRANSFERS
SVC CHARGES FROM DOLA	30	30	30	442	4414	W	TRANSFERS
SVC CHARGES FM DORA-NOT SDA	30	30	30	442	4419	W	TRANSFERS
SVC CHARGES FROM DOS	30	30	30	442	4422	W	TRANSFERS
SVC CHARGES FM STATE FAIR AUTH	30	30	30	442	4424	W	TRANSFERS
SVC CHARGES FROM LOTTERY FUND	30	30	30	442	4451	C	NONEXEMPT
SVC CHARGES - DOR GAMING	30	30	30	442	4454	W	TRANSFERS
SVC CHARGES FM EDA EEA EFA	30	30	30	442	4455	W	TRANSFERS
SVC CHARGES FROM DOAG/BRAND BD	30	30	30	442	4457	W	NONEXEMPT
SVC CHARGES FROM LOTTERY FUND	30	30	30	442	445B	W	NONEXEMPT
EDUCATION PROGRAM SVC FEES	30	30	30	443			
SVC CHARGES FROM DOE	30	30	30	443	4404	W	TRANSFERS
SVC CHARGES FROM DOHE EXEMPT	30	30	30	443	4407	W	TRANSFERS
SVC CHARGES FROM STUDENT LOAN	30	30	30	443	4427	C	NONEXEMPT
SVC CHARGES FROM CU/HSC	30	30	30	443	4428	C	NONEXEMPT
SVC CHARGES FROM METRO ST COLL	30	30	30	443	4429	C	NONEXEMPT
SVC CHARGES FROM STUDENT LOAN	30	30	30	443	442B	W	NONEXEMPT
SVC CHARGES FROM CU/HSC	30	30	30	443	442C	W	NONEXEMPT
SVC CHARGES FROM METRO ST COLL	30	30	30	443	442D	W	NONEXEMPT
SVC CHARGES FROM CCCOES	30	30	30	443	4430	C	NONEXEMPT
SVC CHARGES FROM ARAPAHOE CC	30	30	30	443	4431	C	NONEXEMPT
SVC CHARGES FROM CC OF DENVER	30	30	30	443	4432	C	NONEXEMPT
SVC CHARGES FROM RED ROCKS CC	30	30	30	443	4433	C	NONEXEMPT
SVC CHARGES FROM AURORA CC	30	30	30	443	4434	C	NONEXEMPT
SVC CHARGES FROM PIKES PEAK CC	30	30	30	443	4435	C	NONEXEMPT
SVC CHARGES FROM LAMAR CC	30	30	30	443	4436	C	NONEXEMPT
SVC CHARGES FROM OTERO CC	30	30	30	443	4437	C	NONEXEMPT
SVC CHARGES FROM PUEBLO CC	30	30	30	443	4438	C	NONEXEMPT
SVC CHARGES FROM TRINIDAD CC	30	30	30	443	4439	C	NONEXEMPT
SVC CHARGES FROM CCCS	30	30	30	443	443A	W	NONEXEMPT
SVC CHARGES FROM ARAPAHOE CC	30	30	30	443	443B	W	NONEXEMPT
SVC CHARGES FROM CC OF DENVER	30	30	30	443	443C	W	NONEXEMPT
SVC CHARGES FROM RED ROCKS CC	30	30	30	443	443D	W	NONEXEMPT
SVC CHARGES FROM AURORA CC	30	30	30	443	443E	W	NONEXEMPT
SVC CHARGES FROM PIKES PEAK CC	30	30	30	443	443F	W	NONEXEMPT
SVC CHARGES FROM LAMAR CC	30	30	30	443	443G	W	NONEXEMPT

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
SVC CHARGES FROM OTERO CC	30	30	30	443	443H	W	NONEXEMPT
SVC CHARGES FROM PUEBLO CC	30	30	30	443	443J	W	NONEXEMPT
SVC CHARGES FROM TRINIDAD CC	30	30	30	443	443K	W	NONEXEMPT
SVC CHARGES FROM AHEC	30	30	30	443	4440	W	TRANSFERS
SVC CHARGES FROM DOHE NONEXMPT	30	30	30	443	4452	C	NONEXEMPT
SVC CHARGES FROM ADAMS STATE	30	30	30	443	4459	W	TRANSFERS
SVC CHARGES FROM DOHE NONEXMPT	30	30	30	443	445C	W	NONEXEMPT
SVC CHARGES FROM WESTERN STATE	30	30	30	443	4460	W	TRANSFERS
SVC CHARGES FROM MESA STATE	30	30	30	443	4461	W	TRANSFERS
HEALTH AND REHAH SERVICE FEES	30	30	30	444			
SVC CHARGES FROM CDPHE	30	30	30	444	4406	W	TRANSFERS
SVC CHARGES FROM DHS - H&R	30	30	30	444	440H	W	TRANSFERS
SVC CHARGES FROM NURSING HOMES	30	30	30	444	440L	C	NONEXEMPT
SVC CHARGES FROM NURSING HOMES	30	30	30	444	440M	W	NONEXEMPT
JUSTICE PROGRAM SERVICE FEES	30	30	30	445			
SVC CHARGES FROM DOC	30	30	30	445	4403	W	TRANSFERS
SVC CHARGES FROM DOC	30	30	30	445	440B	C	TRANSFERS
SVC CHARGES FROM DHS- DYS ONLY	30	30	30	445	440K	W	TRANSFERS
SVC CHARGES FROM JUDICIAL	30	30	30	445	4410	W	TRANSFERS
SVC CHARGES FROM DOL	30	30	30	445	4412	W	TRANSFERS
SVC CHARGES FROM DOPS	30	30	30	445	4418	W	TRANSFERS
SVC CHARGES FM DORA- SDA ONLY	30	30	30	445	441A	W	TRANSFERS
SVC CHARGES FM CORR INDUSTRIES	30	30	30	445	4453	C	NONEXEMPT
SVC CHARGES FM CORR INDUSTRIES	30	30	30	445	445D	W	NONEXEMPT
NATURAL RESOURCES SERVICE FEES	30	30	30	446			
SVC CHARGES FROM DONR	30	30	30	446	4416	W	TRANSFERS
SVC CHARGES FROM DIV WILDLIFE	30	30	30	446	4417	C	NONEXEMPT
SVC CHARGES FROM DONR	30	30	30	446	441B	C	TRANSFERS
SVC CHARGES FROM DIV WILDLIFE	30	30	30	446	441C	W	NONEXEMPT
SOCIAL ASSISTANCE SERVICE FEES	30	30	30	447			
SVC CHARGES FROM DHS - IHA	30	30	30	447	4409	W	TRANSFERS
SVC CHARGES FROM DHS - IHA	30	30	30	447	440D	C	TRANSFERS
SVC CHARGES FROM DHCPF	30	30	30	447	4421	W	TRANSFERS
SVC CHARGE FM GOV OFF-CBMSEHA	30	30	30	447	4458	W	TRANSFERS
TRANSPORTATION SERVICE FEES	30	30	30	448			
SVC CHARGES FROM CDOT	30	30	30	448	4408	W	TRANSFERS
SVC CHARGES FROM CDOT	30	30	30	448	440C	C	TRANSFERS
PUBLIC SAFETY SERVICE FEES	30	30	31				
PUBLIC SAFETY SERVICE FEES	30	30	31	450			
OTHER PUBLIC SAFETY SVC FEES	30	30	31	450	4500	C	NONEXEMPT
EMERG MED SVCS TECH CERT FEES	30	30	31	450	4501	C	NONEXEMPT
VEHICLE NUMBER INSPECTION FEE	30	30	31	450	4502	C	NONEXEMPT
HEALTH SERVICE FEES	30	30	32				
HEALTH SERVICE FEES	30	30	32	460			
OTHER HEALTH SERVICE FEES	30	30	32	460	4600	C	NONEXEMPT
STREP THROAT TESTING FEES	30	30	32	460	4601	C	NONEXEMPT
GENETICS TESTING	30	30	32	460	4602	C	NONEXEMPT
VETERINARY MED HOSPITAL FEES	30	30	32	460	4603	C	NONEXEMPT
ANIMAL DIAGNOSTIC LAB FEES	30	30	32	460	4604	C	NONEXEMPT
PATIENT REVENUE	30	30	32	460	4605	C	NONEXEMPT
LABORATORY TEST FEES	30	30	32	460	4606	C	NONEXEMPT
VITAL RECORDS FEES	30	30	32	460	4607	C	NONEXEMPT
PATIENT REVENUE(ENTERPRISE)	30	30	32	460	4608	W	NONEXEMPT
CHILDRENS HEALTH PLAN PREMIUMS	30	30	32	460	4609	C	NONEXEMPT
SOCIAL SERVICE FEES	30	30	33				
SOCIAL SERVICE FEES	30	30	33	470			
OTHER SOCIAL SERVICE FEES	30	30	33	470	4700	C	NONEXEMPT
CLIENT CHARGES	30	30	33	470	4701	C	NONEXEMPT

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
EDUCATION SERVICE FEES	30	30	34				
RESIDENT TUITION	30	30	34	480			
RESIDENT TUITION-GRADUATE	30	30	34	480	4801	C	NONEXEMPT
RESIDENT TUITION-UNDERGRAD	30	30	34	480	4802	C	NONEXEMPT
RESIDENT TUITION-OTHER	30	30	34	480	4803	C	NONEXEMPT
TUITION - EXEMPT CONTINUING ED	30	30	34	480	4804	W	NONEXEMPT
TUITION - NONEXEMPT CONTIN ED	30	30	34	480	4805	C	NONEXEMPT
NONRESIDENT TUITION	30	30	34	490			
NONRESIDENT TUITION-GRADUATE	30	30	34	490	4901	C	NONEXEMPT
NONRESIDENT TUITION-UNDERGRAD	30	30	34	490	4902	C	NONEXEMPT
NONRESIDENT TUITION-OTHER	30	30	34	490	4903	C	NONEXEMPT
EDUCATIONAL FEES	30	30	34	500			
OTHER EDUCATION SERVICE FEES	30	30	34	500	5000	C	NONEXEMPT
SALES & SVCS OF ED ACTIVITIES	30	30	34	500	5001	C	NONEXEMPT
INSTRUCTIONAL FEES	30	30	34	500	5002	C	NONEXEMPT
NONAPPROP STUDENT ACTIVITY FEE	30	30	34	500	5003	W	NONEXEMPT
TEACHER CERTIFICATION FEES	30	30	34	500	5004	C	NONEXEMPT
CONFERENCE FEES	30	30	34	500	5005	C	NONEXEMPT
EXT & CORRESPONDENCE COURSES	30	30	34	500	5006	C	NONEXEMPT
STATE APPROP STUDENT ACTIV FEE	30	30	34	500	5007	C	NONEXEMPT
CONFERENCE FEES(ENTERPRISE)	30	30	34	500	5008	W	NONEXEMPT
NONAPPROP INSTRUCTIONAL FEES	30	30	34	500	5009	W	NONEXEMPT
PLEDGED TUITION AND FEES	30	30	34	503			
PLEDGED TUITION AND FEES	30	30	34	503	5030	C	NONEXEMPT
SCHOLARSHIP ALLOWANCES	30	30	34	505			
SCHOLARSHIP ALLOWANCES NONEXPT	30	30	34	505	5050	C	NONEXEMPT
SCHOLARSHIP ALLOWANCES EXEMPT	30	30	34	505	5051	W	OTHER FINANCING
HE INTRNL SRVC CENTER ACTIVITY	30	30	34	506			
HE INTRNL SRVC CENTER ACTIV EX	30	30	34	506	5060	W	TRANSFERS
HE INTRNL SRVC CENTER ACTIV NE	30	30	34	506	5061	C	NONEXEMPT
EMPLOYEE BENEFIT FEES	30	30	35				
EMPLOYEE BENEFIT FEES	30	30	35	510			
C-SEAP AND ADMIN FEES - AQA	30	30	35	510	5100	W	TRANSFERS
EMPLOYEE DEFERRAL FEES	30	30	35	510	5101	C	OTHER FINANCING
COBRA PREMIUMS	30	30	35	510	5102	C	NONEXEMPT
EMPLOYEE DEFERL FEES-EXEMPT	30	30	35	510	5103	W	OTHER FINANCING
EMPLOYEE DEFERL FEES-EXEMPT	30	30	35	510	5104	C	PROPERTY SALES
STATE PAID HEALTH INS PREMIUMS	30	30	35	510	5110	W	TRANSFERS
EMPLOYEE PAID HEALTH INS PREMS	30	30	35	510	5111	W	TRANSFERS
OTHER CHARGES FOR SERVICES	30	30	36				
OTHER CHARGES FOR SERVICES	30	30	36	520			
OTHER CHARGES FOR SERVICES	30	30	36	520	5200	C	NONEXEMPT
DONATED FOODS/RECIPIENT AGENCI	30	30	36	520	5201	C	NONEXEMPT
DONATED FOODS/DISTRIB AGENCIES	30	30	36	520	5202	C	NONEXEMPT
OTHER CHARGES (ENTERPRISE)	30	30	36	520	5203	W	NONEXEMPT
OTHER CHARGES (ENTERPRISE)	30	30	36	520	5206	C	NONEXEMPT
CREDIT CARD FEES NONEXEMPT	30	30	36	520	5208	C	NONEXEMPT
CREDIT CARD FEES EXEMPT	30	30	36	520	5209	W	OTHER FINANCING
STATE FAIR AUTHORITY CHARGES	30	30	36	521			
SFA GATE ADMISSIONS	30	30	36	521	5211	C	NONEXEMPT
SFA CONCERTS	30	30	36	521	5212	C	NONEXEMPT
SFA EXHIBITORS	30	30	36	521	5213	C	NONEXEMPT
SFA COMM SPACE/CONCESSIONS	30	30	36	521	5214	C	NONEXEMPT
SFA COMMERCIAL SPONSORSHIPS	30	30	36	521	5215	C	NONEXEMPT
SALES OF PRODUCTS	30	31					
SALES OF PRODUCTS	30	31	37				
SALES OF PRODUCTS	30	31	37	530			
MISCELLANEOUS SALES	30	31	37	530	5300	C	NONEXEMPT
SALE OF SUPPLIES & MATERIALS	30	31	37	530	5301	C	NONEXEMPT

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
SALE OF AGRICULTURAL PRODUCTS	30	31	37	530	5302	C	NONEXEMPT
SALE OF MANUFACTURED PRODUCTS	30	31	37	530	5303	C	NONEXEMPT
SALE OF SURPLUS EQUIPMENT	30	31	37	530	5304	C	PROPERTY SALES
SALE OF PUBLICATIONS & MAPS	30	31	37	530	5305	C	NONEXEMPT
CAFETERIA SALES	30	31	37	530	5306	C	NONEXEMPT
LOTTERY TICKET SALES	30	31	37	530	5307	W	NONEXEMPT
COMMISSION/SALES	30	31	37	530	5308	C	NONEXEMPT
CAFETERIA SALES (ENTERPRISE)	30	31	37	530	5309	W	NONEXEMPT
MISCELLANEOUS SALES	30	31	37	530	530A	W	NONEXEMPT
MISC SALES (ENTERPRISE)	30	31	37	530	5310	W	NONEXEMPT
INTER/INTRA AGENCY SALES	30	31	37	530	5311	W	TRANSFERS
SALES OF PRODUCTS TO LOTTERY	30	31	37	530	5312	C	NONEXEMPT
SALES OF PRODUCTS TO CORR IND	30	31	37	530	5313	C	NONEXEMPT
MISC SALES (ENTERPRISE)	30	31	37	530	5314	C	NONEXEMPT
INTER/INTRA AGENCY SALES	30	31	37	530	5315	C	TRANSFERS
SALE OF SUPP & MAT (ENTERPISE)	30	31	37	530	5321	W	NONEXEMPT
SALE OF AGRI PROD (ENTERPRISE)	30	31	37	530	5322	W	NONEXEMPT
SALE OF MFG PROD (ENTERPRISE)	30	31	37	530	5323	W	NONEXEMPT
SALE OF PUBL/MAPS (ENTERPRISE)	30	31	37	530	5325	W	NONEXEMPT
COMMISSION/SALES (ENTERPRISE)	30	31	37	530	5326	C	NONEXEMPT
HE AUXILIARY SALES & SERVICES	30	32					
HE AUXILIARY SALES & SERVICES	30	32	38				
HE AUXILIARY SALES & SERVICES	30	32	38	540			
HE AUXILIARY SALES & SERVICES	30	32	38	540	5400	W	TRANSFERS
HE SELF-FUNDED SALES & SVCS	30	32	38	540	5401	W	TRANSFERS
HE NONEXEMPT AUX/SELF-FUNDED	30	32	38	540	5402	C	NONEXEMPT
INTRAHE NE CHRGS TO EX ENTERPR	30	32	38	540	5404	C	NONEXEMPT
INTRAHE EX CHRGS TO OTHR INSTI	30	32	38	540	5405	C	TRANSFERS
SCHOLAR ALLOW-AUX SALES & SVCS	30	32	38	545			
SCHOLAR ALLOW-AUX S&S NONEXMPT	30	32	38	545	5450	C	NONEXEMPT
SCHOLAR ALLOW-AUX S&S EXEMPT	30	32	38	545	5451	W	OTHER FINANCING
PLEDGED CHARGES FOR SERVICES	30	32	38	547			
PLEDGED AUXILIARY REVENUES	30	32	38	547	5470	C	NONEXEMPT
FINES AND FORFEITS	40						
COURT FINES & FORFEITS	40	40					
COURT FINES	40	40	39				
COURT FINES	40	40	39	550			
COURT FINES - MISC	40	40	39	550	5500	C	NONEXEMPT
DUI & DWI FINES	40	40	39	550	5501	C	NONEXEMPT
COLLECTION ENHANCEMENT FINES	40	40	39	550	5502	C	NONEXEMPT
FINES COLLECTION CASH	40	40	39	550	5503	C	NONEXEMPT
COURT FINES - MISC(ENTERPRISE)	40	40	39	550	5520	W	NONEXEMPT
COURT FORFEITS	40	40	40				
COURT FORFEITS	40	40	40	560			
COURT FORFEITS	40	40	40	560	5600	C	NONEXEMPT
OTHER FINES & FORFEITS	40	41					
OTHER FINES	40	41	41				
OTHER FINES	40	41	41	570			
OTHER FINES	40	41	41	570	5700	C	NONEXEMPT
OTHR FINES(ENTERPRISE/PENSION)	40	41	41	570	5720	W	OTHER FINANCING
FORFEITS	40	41	42				
RETAINAGE FORFEITS	40	41	42	580			
RETAINAGE FORFEITS	40	41	42	580	5800	W	DAMAGE AWARDS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
DAMAGE AWARDS	45						
DAMAGE AWARDS	45	45					
DAMAGE AWARDS	45	45	51				
DAMAGE AWARDS	45	45	51	585			
COURT ORDERED AWARDS	45	45	51	585	5850	W	DAMAGE AWARDS
COURT ORDERED AWARDS	45	45	51	585	5851	C	DAMAGE AWARDS
INSURANCE RECOVRY-CURRENT YEAR	45	45	51	585	5860	C	DAMAGE AWARDS
INSURANCE RECOVRY-PREVIOUS YRS	45	45	51	585	5861	W	DAMAGE AWARDS
OTHER DAMAGE AWARDS	45	45	51	585	5870	C	DAMAGE AWARDS
INTEREST AND RENTS	50						
INCOME FROM USE OF MONEY	50	50					
INTEREST INCOME	50	50	43				
INTEREST INCOME	50	50	43	590			
INTEREST INCOME	50	50	43	590	5900	C	NONEXEMPT
FEDERAL EQUITY INTEREST	50	50	43	590	5901	C	EXEMPT INTEREST
FINANCE CHARGE (SPEC)	50	50	43	590	5902	C	NONEXEMPT
INTEREST INCOME - EXEMPT	50	50	43	590	5903	W	EXEMPT INTEREST
HE PROGRAM LOAN INTEREST EXMPT	50	50	43	590	5904	W	EXEMPT INTEREST
HE PROGRAM LOAN INTEREST NONEX	50	50	43	590	5905	C	NONEXEMPT
INTEREST INCOME	50	50	43	590	5906	W	NONEXEMPT
FEDERAL EQUITY INTEREST	50	50	43	590	5907	F	EXEMPT INTEREST
INTEREST INCOME - EXEMPT	50	50	43	590	5908	C	EXEMPT INTEREST
PLEDGED INVESTMENT INCOME	50	50	43	593			
PLEDGED INVESTMENT INCOME	50	50	43	593	5930	C	NONEXEMPT
GAIN/LOSS ON INVESTMENTS	50	50	44				
GAIN/LOSS ON INVESTMENTS	50	50	44	600			
GAIN/LOSS ON INVESTMENTS	50	50	44	600	6000	C	NONEXEMPT
INVESTMENT GAIN/LOSS - EXEMPT	50	50	44	600	6001	W	EXEMPT INTEREST
UNREALIZED GAIN/LOSS	50	50	44	600	6050	W	EXEMPT INTEREST
INCOME FROM PROPERTY	50	51					
ROYALTIES	50	51	45				
ROYALTIES	50	51	45	610			
ROYALTIES	50	51	45	610	6100	W	PROPERTY SALES
ROYALTIES	50	51	45	610	6101	C	PROPERTY SALES
RENTS	50	51	46				
RENTS - NON INTERNAL SERV FND	50	51	46	620			
RENTS-NON INTERNAL SERV FND	50	51	46	620	6200	W	TRANSFERS
ISF RENTS FM GENERAL GOVERNMNT	50	51	46	630			
RENTS-GENERAL GOVT EXEMPT	50	51	46	630	6300	W	TRANSFERS
RENTS-GENERAL GOVT CASH	50	51	46	630	6301	W	NONEXEMPT
ISF RENTS FM BUSINESS COMM PRG	50	51	46	631			
RENTS-FM BUSINESS COMM EXEMPT	50	51	46	631	6310	W	TRANSFERS
RENTS-FM BUSINESS COMMNTY CASH	50	51	46	631	6311	C	TRANSFERS
ISF RENTS FM EDUCATION PROGRAM	50	51	46	632			
RENTS-FM EDUCATION PRGM EXEMPT	50	51	46	632	6320	W	TRANSFERS
RENTS-FM EDUCATION PRGM CASH	50	51	46	632	6321	C	TRANSFERS
ISF RENTS FM HEALTH REHAB PRGM	50	51	46	633			
RENTS-FM HEALTH REH PRM EXEMPT	50	51	46	633	6330	W	TRANSFERS
RENTS-FM HEALTH REHAB PRG CASH	50	51	46	633	6331	C	TRANSFERS
ISF RENTS FM JUSTICE PROGRAM	50	51	46	634			
RENTS-FM JUSTICE PROGRM EXEMPT	50	51	46	634	6340	W	TRANSFERS
RENTS-FM JUSTICE PROGRAM CASH	50	51	46	634	6341	C	TRANSFERS
ISF RENTS FM NATURAL RES PRGM	50	51	46	635			
RENTS-FM NATURAL RESRC EXEMPT	50	51	46	635	6350	W	TRANSFERS
ISF RENTS FM SOCIAL ASSIST PRG	50	51	46	636			
RENTS-FM SOCIAL ASSIST EXEMPT	50	51	46	636	6360	W	TRANSFERS
ISF RENTS FM TRANSPRTN PROGRAM	50	51	46	637			
RENTS-FM TRANSPORTN EXEMPT	50	51	46	637	6370	W	TRANSFERS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
RENTS - EXTERNAL	50	51	46	640			
RENTS - EXTERNAL NONOPERATING	50	51	46	640	6400	C	NONEXEMPT
RENTS (ENTERPRISE) NONOPERATNG	50	51	46	640	6410	W	NONEXEMPT
RENTS - EXTERNAL - OPERATING	50	51	46	642			
RENTS-EXTERNAL-OPERATING NONEX	50	51	46	642	6420	C	NONEXEMPT
RENTS-EXTERNAL-OPERATING EXMPT	50	51	46	642	6421	W	TRANSFERS
GAIN/LOSS-DISPOSAL OF PROPERTY	50	51	47				
GAIN/LOSS-DISPOSAL OF PROPERTY	50	51	47	650			
G/L-DISPOSAL-FIXED ASSET(SPEC)	50	51	47	650	6500	C	PROPERTY SALES
GAIN/LOSS CODE (SPEC)	50	51	47	650	6501	C	PROPERTY SALES
G/L ON DISPOSAL-REAL PROPERTY	50	51	47	650	6502	C	PROPERTY SALES
G/L ON DISPOSAL-EQUIPMENT	50	51	47	650	6503	W	PROPERTY SALES
G/L ON IMPAIRMENT OF CAP ASSET	50	51	47	650	6504	W	DAMAGE AWARDS
G/L ON DISPOSAL-EQUIPMENT	50	51	47	650	6505	C	TRANSFERS
DONATIONS AND CONTRIBUTIONS	60						
DONATIONS FROM PRIVATE SOURCES	60	60					
DONATIONS, PRIVATE SOURCES	60	60	48				
DONATIONS, PRIVATE SOURCES	60	60	48	660			
DONATIONS-PRIVATE-GENERAL	60	60	48	660	6600	W	GIFTS
DONATN-PRIV-ENDOWMENT ADDITION	60	60	48	660	6601	W	GIFTS
DONATIONS-PRIVATE-HOSPITAL	60	60	48	660	6602	C	NONEXEMPT
DONATN-PRIV-CASH FOR CAP ASSET	60	60	48	660	6603	W	GIFTS
DONATN-PRIV-FOR OPERATIONS	60	60	48	660	6604	W	GIFTS
DONATIONS-PRIVATE-GENERAL	60	60	48	660	6605	C	GIFTS
DONATIONS-CA LAND	60	60	48	660	6609	W	GIFTS
DONATIONS-CA LAND IMPROVEMENTS	60	60	48	660	6610	W	GIFTS
DONATIONS-CA BUILDINGS	60	60	48	660	6612	W	GIFTS
DONATIONS-CA EQUIPMENT	60	60	48	660	6614	W	GIFTS
DONATIONS-CA LIBRARY HOLDINGS	60	60	48	660	6615	W	GIFTS
DONATIONS-CA ART & HISTORICAL	60	60	48	660	6617	W	GIFTS
DONATIONS FROM PUBLIC SOURCES	60	61					
DONATIONS FROM PUBLIC SOURCES	60	61	49				
DONATIONS FROM PUBLIC SOURCES	60	61	49	670			
DONATIONS FROM PUBLIC SOURCES	60	61	49	670	6700	C	NONEXEMPT
PUBLIC DONATIONS (ENTERPRISE)	60	61	49	670	6701	W	NONEXEMPT
UNCLAIMED MONEY	60	62					
UNCLAIMED MONEY	60	62	50				
ESCHEATS	60	62	50	680			
ESCHEATS	60	62	50	680	6800	C	NONEXEMPT
ESCHEATS REFUNDS	60	62	50	680	6801	C	NONEXEMPT
UNCLAIMED PROPERTY	60	62	50	681			
UNCLAIMED PROPERTY	60	62	50	681	6810	C	NONEXEMPT
UNCLAIMED PROPERTY REFUNDS	60	62	50	681	6811	C	NONEXEMPT
EXPIRED WARRANTS	60	62	50	682			
EXPIRED WARRANTS	60	62	50	682	6820	W	OTHER FINANCING
OTHER FINANCING SOURCES	70						
OTHER FINANCING SOURCES	70	70					
OTHER FINANCING SOURCES	70	70	52				
REVENUE BOND PROCEEDS	70	70	52	700			
REVENUE BOND PROCEEDS	70	70	52	700	7000	W	OTHER FINANCING
BOND PREMIUM PROCEEDS	70	70	52	700	7010	W	OTHER FINANCING
REFUNDING BOND PROCEEDS	70	70	52	700	7020	W	OTHER FINANCING
CERTIFICATE OF PARTIC PROCEEDS	70	70	52	710			
CERTIFICATE OF PARTIC PROCEEDS	70	70	52	710	7100	W	OTHER FINANCING
CERT OF PARTIC PREM PROCEEDS	70	70	52	710	7110	W	OTHER FINANCING
FUTURE CAPITAL LEASE PAYMENTS	70	70	52	720			
FUTURE CAPITAL LEASE PAYMENTS	70	70	52	720	7200	W	OTHER FINANCING

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
ADVANCES FROM PRIVATE SOURCES	70	70	52	730			
ADVANCES FROM PRIVATE SOURCES	70	70	52	730	7300	W	OTHER FINANCING
ADVANCES FROM PUBLIC SOURCES	70	70	52	731			
ADVANCES FROM FEDERAL SOURCES	70	70	52	731	7310	F	FEDERAL FUNDS
ADVANCES FROM LOCAL GOV SRCES	70	70	52	731	7311	W	OTHER FINANCING
ADVANCES FROM STATE GOV SRCES	70	70	52	731	7312	W	OTHER FINANCING
GRANTS & CONTRACTS	80						
FEDERAL GRANTS & CONTRACTS	80	80					
FED GRANTS/CONTRACTS - DIRECT	80	80	54				
FED GRANT/CONTRACT - OPERATING	80	80	54	740			
FEDERAL GRANT/CONTR-OTHER	80	80	54	740	7400	F	FEDERAL FUNDS
FED GRANT/CONTR-IMMIGRATIONREF	80	80	54	740	7401	F	FEDERAL FUNDS
FED GRANT/CONTR-CHILDNUTRITION	80	80	54	740	7402	F	FEDERAL FUNDS
FED GRANT/CONTR-AIRPOLLUTION	80	80	54	740	7403	F	FEDERAL FUNDS
FED GRANT/CONTR-WICNUTRITION	80	80	54	740	7404	F	FEDERAL FUNDS
FED GRANT/CONTR-CLEANWATERACT	80	80	54	740	7405	F	FEDERAL FUNDS
FED GRANT/CONTR-MATERNAL&CHILD	80	80	54	740	7406	F	FEDERAL FUNDS
FED GRANT/CONTR-ALCOHOL&DRUGBG	80	80	54	740	7407	F	FEDERAL FUNDS
FED GRANT/CONTR-VITALSTATPO	80	80	54	740	7408	F	FEDERAL FUNDS
FED GRANT/CONTR-PREVENTIVEHLTH	80	80	54	740	7409	F	FEDERAL FUNDS
FED GRANT/CONTR-ENVIRONPROTECT	80	80	54	740	7410	F	FEDERAL FUNDS
FED GRANT/CONTR-MENTALHEALTHBG	80	80	54	740	7411	F	FEDERAL FUNDS
FED GRANT/CONTR-HIGHWAY SAFETY	80	80	54	740	7412	F	FEDERAL FUNDS
FED GRANT/CONTRACT - CAPITAL	80	80	54	743			
FED GRANT/CONTR DIRECT CAPITAL	80	80	54	743	7430	F	FEDERAL FUNDS
PLEDGED FEDERAL GRANT/CONTRACT	80	80	54	745			
PLEDGED FED GRANT/CONTRACT	80	80	54	745	7450	F	FEDERAL FUNDS
FED GRANTS/CONTRACTS - SUBRECP	80	80	56				
FED GRT/CONT-SUBRECIP-OPERATNG	80	80	56	750			
FED GRANT/CONT-SUBRECIP-OTHER	80	80	56	750	7500	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DPA	80	80	56	750	7501	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DOAG	80	80	56	750	7502	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DOC	80	80	56	750	7503	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DOE	80	80	56	750	7504	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-GOV	80	80	56	750	7505	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-CDPHE	80	80	56	750	7506	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DOHE	80	80	56	750	7507	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-CDOT	80	80	56	750	7508	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DHS	80	80	56	750	7509	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-JUD	80	80	56	750	7510	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DOLE	80	80	56	750	7511	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DOL	80	80	56	750	7512	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-GA	80	80	56	750	7513	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DOLA	80	80	56	750	7514	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DOMA	80	80	56	750	7515	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DONR	80	80	56	750	7516	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DOP	80	80	56	750	7517	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DOPS	80	80	56	750	7518	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DORA	80	80	56	750	7519	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DOR	80	80	56	750	7520	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DHCP	80	80	56	750	7521	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DOST	80	80	56	750	7522	F	FEDERAL FUNDS
FED GRANT/CONT-SUBRECIP-DOT	80	80	56	750	7523	F	FEDERAL FUNDS
FED APPROPRIATED AS CASH	80	80	56	750	7524	W	FEDERAL FUNDS
FED GRT/CONT-SUBRECIP- CAPITAL	80	80	56	753			
FED GRT/CONT-SUBRECIP- CAPITAL	80	80	56	753	7530	F	FEDERAL FUNDS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
STATE GRANTS & CONTRACTS	80	81					
STATE GOVT GRANTS/CONTRACTS	80	81	57				
STATE GRANTS/CONT - OPERATING	80	81	57	760			
STATE GOVT GRANT/CONT-OTHER	80	81	57	760	7600	W	TRANSFERS
STATE GOVT GRANT/CONT-DPA	80	81	57	760	7601	W	TRANSFERS
STATE GOVT GRANT/CONT-DOAG	80	81	57	760	7602	W	TRANSFERS
STATE GOVT GRANT/CONT-DOC	80	81	57	760	7603	W	TRANSFERS
STATE GOVT GRANT/CONT-DOE	80	81	57	760	7604	W	TRANSFERS
STATE GOVT GRANT/CONT-GOV	80	81	57	760	7605	W	TRANSFERS
STATE GOVT GRANT/CONT-CDPHE	80	81	57	760	7606	W	TRANSFERS
STATE GOVT GRANT/CONT-DOHE	80	81	57	760	7607	W	TRANSFERS
STATE GOVT GRANT/CONT-CDOT	80	81	57	760	7608	W	TRANSFERS
STATE GOVT GRANT/CONT-DHS	80	81	57	760	7609	W	TRANSFERS
STATE GOVT GRANT/CONT-DOAG	80	81	57	760	760A	C	TRANSFERS
STATE GOVT GRANT/CONT-GOV	80	81	57	760	760B	C	TRANSFERS
STATE GOVT GRANT/CONT-CDPHE	80	81	57	760	760C	C	TRANSFERS
STATE GOVT GRANT/CONT-CDOT	80	81	57	760	760D	C	TRANSFERS
STATE GOVT GRANT/CONT-DHS	80	81	57	760	760E	C	TRANSFERS
STATE GOVT GRANT/CONT-JUD	80	81	57	760	7610	W	TRANSFERS
STATE GOVT GRANT/CONT-DOLE	80	81	57	760	7611	W	TRANSFERS
STATE GOVT GRANT/CONT-DOL	80	81	57	760	7612	W	TRANSFERS
STATE GOVT GRANT/CONT-GA	80	81	57	760	7613	W	TRANSFERS
STATE GOVT GRANT/CONT-DOLA	80	81	57	760	7614	W	TRANSFERS
STATE GOVT GRANT/CONT-DOMA	80	81	57	760	7615	W	TRANSFERS
STATE GOVT GRANT/CONT-DONR	80	81	57	760	7616	W	TRANSFERS
STATE GOVT GRANT/CONT-DOP	80	81	57	760	7617	W	TRANSFERS
STATE GOVT GRANT/CONT-DOPS	80	81	57	760	7618	W	TRANSFERS
STATE GOVT GRANT/CONT-DORA	80	81	57	760	7619	W	TRANSFERS
STATE GOVT GRANT/CONT-DOL	80	81	57	760	761A	C	TRANSFERS
STATE GOVT GRANT/CONT-DOLA	80	81	57	760	761B	C	TRANSFERS
STATE GOVT GRANT/CONT-DONR	80	81	57	760	761C	C	TRANSFERS
STATE GOVT GRANT/CONT-DOPS	80	81	57	760	761D	C	TRANSFERS
STATE GOVT GRANT/CONT-DOR	80	81	57	760	7620	W	TRANSFERS
STATE GOVT GRANT/CONT-DHCPF	80	81	57	760	7621	W	TRANSFERS
STATE GOVT GRANT/CONT-DOST	80	81	57	760	7622	W	TRANSFERS
STATE GOVT GRANT/CONT-DOT	80	81	57	760	7623	W	TRANSFERS
STATE GOVT CONTR TABOR ENTERP	80	81	57	760	7624	C	NONEXEMPT
STATE GOVT GRANT/CONT-DOR	80	81	57	760	7625	C	TRANSFERS
STATE GOVT GRANT/CONT-DHCPF	80	81	57	760	7626	C	TRANSFERS
STATE GRANTS/CONT - CAPITAL	80	81	57	763			
STATE GRANT/CONT- CAPITAL	80	81	57	763	7630	W	TRANSFERS
OTHER GOVT GRANTS & CONTRACTS	80	82					
OTHER GOVT GRANTS/CONTRACTS	80	82	58				
LOCAL GRANTS/CONT - OPERATING	80	82	58	770			
LOCAL GRANT/CONTR-OTHER	80	82	58	770	7700	C	NONEXEMPT
LOCAL GRANTS/CONT - CAPITAL	80	82	58	773			
LOCAL GRANT/CONTR- CAPITAL	80	82	58	773	7730	C	NONEXEMPT
NON-COLO ST GRNTS/CONT-OPERATI	80	82	58	775			
NON-COLO ST GRNT/CONT-OTHER	80	82	58	775	7750	C	NONEXEMPT
NON-COLO ST GRNTS/CONT-CAPITAL	80	82	58	777			
NON-COLO ST GRNT/CONT-CAPITAL	80	82	58	777	7770	C	NONEXEMPT
PRIVATE GRANTS & CONTRACTS	80	83					
PRIVATE GRANTS/CONTRACTS	80	83	59				
PRIVATE GRANTS/CONT- OPERATING	80	83	59	780			
PRIVATE GRANT/CONTR-OTHER	80	83	59	780	7800	C	GIFTS
PRIV GRANT/INDEP LIVING/MATCH	80	83	59	780	7801	W	GIFTS
PRIV GRANT/ESTABLISHMENT/MATCH	80	83	59	780	7802	W	GIFTS
PRIVATE GRANTS/CONT - CAPITAL	80	83	59	783			
PRIVATE GRANT/CONTR- CAPITAL	80	83	59	783	7830	W	GIFTS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
INTERGOVERNMENTAL NONGRANT REV	85						
INTERGOVERNMENTAL NONGRANT REV	85	85					
FED GOVT/NONGRANT	85	85	60				
FED GOVT/NONGRANT	85	85	60	790			
FED GOVT/NONGRANT/FEDERAL APPR	85	85	60	790	7901	F	FEDERAL FUNDS
FED GOVT/NONGRANT/OTHER	85	85	60	790	7902	F	FEDERAL FUNDS
LOCAL GOVT/NONGRANT	85	85	61				
LOCAL GOVT/NONGRANT	85	85	61	800			
LOCAL GOVT/NONGRANT/OTHER	85	85	61	800	8000	C	NONEXEMPT
LOCAL GOVT/NONGRANT/COUNTIES	85	85	61	800	8001	C	NONEXEMPT
LOCAL GOVT/NONGRANT/SEARCH PGM	85	85	61	800	8002	C	NONEXEMPT
LOCAL GOVT/NONGRANT/CITIES	85	85	61	800	8003	C	NONEXEMPT
LOCAL GOVT/NONGRANT/SPEC DIST	85	85	61	800	8004	C	NONEXEMPT
LOCAL GOVT/NONGRANT/PASSTHRU	85	85	61	800	8010	C	OTHER FINANCING
REVENUE FROM AUTHORITIES	85	85	62				
REVENUE FROM AUTHORITIES	85	85	62	810			
REV FROM AUTHORITIES-OTHER	85	85	62	810	8100	C	NONEXEMPT
REV FROM AUTHORITIES-STATECOMP	85	85	62	810	8101	C	NONEXEMPT
REV FROM AUTHORITIES-GOCO	85	85	62	810	8102	C	OTHER FINANCING
OTHER INTERGOVERNMENTAL REV	85	85	63				
OTHER INTERGOVERNMENTAL REV	85	85	63	820			
OTHER INTERGOVERNMENTAL REV	85	85	63	820	8200	C	NONEXEMPT
WICHE SUPPORT & TUITION FEES	85	85	63	820	8201	C	NONEXEMPT
WICHE CAPITAL OUTLAY APPROP	85	85	63	820	8202	C	NONEXEMPT
MISCELLANEOUS REVENUES	89						
MISCELLANEOUS REVENUES	89	89					
MISCELLANEOUS REVENUES	89	89	64				
MISCELLANEOUS REVENUES	89	89	64	830			
MISC REVENUES NONEXEMPT	89	89	64	830	8300	C	NONEXEMPT
MISC REVENUES EXEMPT	89	89	64	830	8301	W	OTHER FINANCING
ACCOUNT PAYABLE REVERSIONS	89	89	64	830	8302	W	OTHER FINANCING
REIMBURSEMENT PRIOR YR EXP	89	89	64	830	8303	W	OTHER FINANCING
REVERSION OF EXPIRED WARRANTS	89	89	64	830	8304	W	OTHER FINANCING
PROCUREMENT CARD REBATES	89	89	64	830	8305	C	OTHER FINANCING
TRAVEL CARD REBATES	89	89	64	830	8306	W	OTHER FINANCING
FLEET CARD REBATES	89	89	64	830	8307	W	OTHER FINANCING
MISC REVENUES NONEXEMPT	89	89	64	830	8308	W	NONEXEMPT
MISC REVENUES EXEMPT	89	89	64	830	8309	C	OTHER FINANCING
ACCOUNT PAYABLE REVERSIONS	89	89	64	830	830A	C	OTHER FINANCING
REIMBURSEMENT PRIOR YR EXP	89	89	64	830	830B	C	OTHER FINANCING
MISCELLANEOUS REVENUES-NONOPER	89	89	64	831			
MISC REVENUES NONEXMPT NONOPER	89	89	64	831	8310	C	NONEXEMPT
MISC REVENUES EXEMPT NONOPER	89	89	64	831	8311	C	TRANSFERS
PLEDGED OTHER REVENUES	89	89	64	833			
PLEDGED OTHER REVENUES	89	89	64	833	8330	C	NONEXEMPT
TRANSFERS	90						
INTERFUND TRANSFERS	90	90					
TABOR NON-EXEMPT TRANSFERS	90	90	66				
OPERATING TRANSFERS INTERFUND	90	90	66	840			
OT CS DPA FM P.S. COMMUN TRST	90	90	66	840	EAAC	C	TRANSFERS
OT CS DPA FM DPA PARKING	90	90	66	840	EAAP	C	TRANSFERS
OT CS DOAG INTERNAL	90	90	66	840	EABA	C	TRANSFERS
OT CS DOAG INTRNL FM ENTPRSE	90	90	66	840	EABC	C	NONEXEMPT
OT CS DOAG FM DIS LIVESTCK IND	90	90	66	840	EABD	C	TRANSFERS
OT CS DOC FM CRIM ALIEN ASSIST	90	90	66	840	EACB	C	TRANSFERS
OT CS DOC FM DOC/CANTEEN OPER	90	90	66	840	EACD	C	NONEXEMPT

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
OT CS DOE FM DOE/TOTAL PROGRAM	90	90	66	840	EADC	C	TRANSFERS
OT CS DOAG FM GOV OFF/TOURISM	90	90	66	840	EAEB	C	TRANSFERS
OT CS DOR FM DPHE/FAMILY RESRC	90	90	66	840	EAFC	C	TRANSFERS
OT CS DOR FM CDPHE	90	90	66	840	EAFE	C	TRANSFERS
OT CS DOHE INTERNAL	90	90	66	840	EAGA	C	TRANSFERS
OT CS DOHE FM CSLP/CSOBA	90	90	66	840	EAGB	C	NONEXEMPT
OT CS DHS FR DOHE/COMM COLLEGE	90	90	66	840	EAGC	C	NONEXEMPT
OT CS DOHE FM DOHE/PRIV OCCUP	90	90	66	840	EAGE	C	TRANSFERS
OT CS DOR FM CDOT/AVIATION	90	90	66	840	EAHB	C	TRANSFERS
OT CS DHS INTERNAL	90	90	66	840	EAIA	C	TRANSFERS
OT CS DOR FM DHS/DRUNK DRIVER	90	90	66	840	EAID	C	TRANSFERS
OT CS DHCPF FR DHS/SERVICE FEE	90	90	66	840	EAIE	C	TRANSFERS
OT CS DHS FM DHS/COMM HOUSING	90	90	66	840	EAIH	C	TRANSFERS
OT CS JUD INTERNAL	90	90	66	840	EAJA	C	TRANSFERS
OT CS CDPS FM JUDICAL/DRUG OFF	90	90	66	840	EAJB	C	TRANSFERS
OT CS DOC FM JUDICIAL/DRUG OFF	90	90	66	840	EAJC	C	TRANSFERS
OT CS DHS FM JUDICIAL/DRUG OFF	90	90	66	840	EAJD	C	TRANSFERS
OT CS CDPS FM JUDICIAL/SEX OFF	90	90	66	840	EAJE	C	TRANSFERS
OT CS DOC FM JUDICIAL/SEX OFF	90	90	66	840	EAJF	C	TRANSFERS
OT CS CHILDRENS TRUST FM JUDCL	90	90	66	840	EAJG	C	TRANSFERS
OT CS CDOT FR JUD/PERSIS DRUNK	90	90	66	840	EAJH	C	TRANSFERS
OT CS JUD FM OFFENDER SERVICES	90	90	66	840	EAJJ	C	TRANSFERS
OT CS DOR FM JUD/DRUNK DRIVER	90	90	66	840	EAJK	C	TRANSFERS
OT CS JUD FM SEX OFFNDR SURCHR	90	90	66	840	EAJL	C	TRANSFERS
OT CS JUD FM DRUG OFFENDER SUR	90	90	66	840	EAJM	C	TRANSFERS
OT CS DHS FM JUD/SEX OFFENDER	90	90	66	840	EAJN	C	TRANSFERS
OT CS JUD FM JUD STABILIZATION	90	90	66	840	EAJP	C	TRANSFERS
OT CS CDPS FM JUDICIAL/VALE	90	90	66	840	EAJQ	C	TRANSFERS
OT CS DOC FM JUD/UNCLMD RESTIT	90	90	66	840	EAJR	C	TRANSFERS
OT CS JUD FM JUD/ADDS	90	90	66	840	EAJS	C	TRANSFERS
OT CS JUD FM JUD/OFFNDR ID	90	90	66	840	EAJT	C	TRANSFERS
OT CS DOC FM JUD/OFFENDER ID	90	90	66	840	EAJU	C	TRANSFERS
OT CS DHS FM JUDICIAL/ADDS	90	90	66	840	EAJV	C	TRANSFERS
OT CS DOLE INTERNAL	90	90	66	840	EAKA	C	TRANSFERS
OT CS DOLE FM WKMN'S COMP CASH	90	90	66	840	EAKB	C	TRANSFERS
OT CS DOLE FM EMPLOYMENT SUP	90	90	66	840	EAKC	C	TRANSFERS
OT CS DOLE FM PETRO STORAGE TK	90	90	66	840	EAKD	C	NONEXEMPT
OT CS DOLE FM BOILER INSPECTN	90	90	66	840	EAKE	C	TRANSFERS
OT CS DOLE FM UI REVENUE FUND	90	90	66	840	EAKF	C	TRANSFERS
OT CS DOLE FM PESS FUND	90	90	66	840	EAKG	C	TRANSFERS
OT CS DOLE FM DISPLACED HOMEMK	90	90	66	840	EAKH	C	TRANSFERS
OT CS DOLE FM PUBL SAFETY INSP	90	90	66	840	EAKJ	C	TRANSFERS
OT CS DOLE FM DOLE/COST CONTMT	90	90	66	840	EAKK	C	TRANSFERS
OT CS DOLE FM DOLE/WC SELF-INS	90	90	66	840	EAKL	C	TRANSFERS
OT CS DOLE FM DOLE/CONVEYANCE	90	90	66	840	EAKM	C	TRANSFERS
OT CS D0LE FM DOLE/LPG FUND	90	90	66	840	EAKP	C	TRANSFERS
OT CS DOLE FM MAJOR MEDICAL	90	90	66	840	EAKQ	C	TRANSFERS
OT CS DOLE FM SUBSEQUENT INJRY	90	90	66	840	EAKR	C	TRANSFERS
OT CS DOL INTERNAL	90	90	66	840	EALA	C	TRANSFERS
OT CS DOL FM DOL/POST	90	90	66	840	EALC	C	TRANSFERS
OT CS DOLA INTERNAL	90	90	66	840	EANA	C	TRANSFERS
OT CS DOL FM DOLA/MANUFCT HOME	90	90	66	840	EANB	C	TRANSFERS
OT CS DPHE FM DOLA/TIRE RECYCL	90	90	66	840	EANC	C	TRANSFERS
OT CS DONR INTERNAL	90	90	66	840	EAPA	C	TRANSFERS
OT CS DONR FM WILDLIFE CASH	90	90	66	840	EAPB	C	NONEXEMPT
OT CS GOV'S OFFICE FM WILDLIFE	90	90	66	840	EAPC	C	NONEXEMPT
OT CS DONR FM LAND BOARD TRUST	90	90	66	840	EAPD	C	TRANSFERS
OT CS DONR/CAPCON FM OFF-HIGHW	90	90	66	840	EAPE	C	TRANSFERS
OT CS DONR FM DONR/GRAVEL PIT	90	90	66	840	EAPF	C	TRANSFERS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
OT CS DONR FM DONR/PUBLIC CASH	90	90	66	840	EAPG	C	TRANSFERS
OT CS DONR FM DONR/GROUNDWATER	90	90	66	840	EAPH	C	TRANSFERS
OT CS DONR FM DONR/WATER CONSV	90	90	66	840	EAPJ	C	TRANSFERS
OT CS DONR FM WATER DATA BANK	90	90	66	840	EAPK	C	TRANSFERS
OT CS DONR/LB FM LAND & WATER	90	90	66	840	EAPL	C	TRANSFERS
OT CS DOE FM DONR/WILDLIFE	90	90	66	840	EAPM	C	NONEXEMPT
OT CS DONR FM DONR/SNOWMOBILE	90	90	66	840	EAPN	C	TRANSFERS
OT CS DONR FM GW PUBLICATION	90	90	66	840	EAPP	C	TRANSFERS
OT CS DONR FM SATELLITE MONITR	90	90	66	840	EAPQ	C	TRANSFERS
OT CS DONR FM WELL INSPECTION	90	90	66	840	EAPR	C	TRANSFERS
OT CS DORA INTERNAL	90	90	66	840	EASA	C	TRANSFERS
OT CS DORA FM REGISTRATN CASH	90	90	66	840	EASB	C	TRANSFERS
OT CS DORA FM FIXED UTILITIES	90	90	66	840	EASC	C	TRANSFERS
OT CS DORA FM INSURANCE CASH	90	90	66	840	EASD	C	TRANSFERS
OT CS DOL FM DORA/PUC	90	90	66	840	EASE	C	TRANSFERS
OT CS DHS FM DORA/TELE USER	90	90	66	840	EASF	C	TRANSFERS
OT CS CDPS FM DORA/HAZ MAT	90	90	66	840	EASG	C	TRANSFERS
OT CS CDPS FM DORA/NUCLEAR MAT	90	90	66	840	EASH	C	TRANSFERS
OT CS DORA FM DORA/PUC FIXED	90	90	66	840	EASJ	C	TRANSFERS
OT CS DORA FM COVERCOLORADO	90	90	66	840	EASK	C	TRANSFERS
OT CS DOR FM DORA/HAZ MATERIAL	90	90	66	840	EASL	C	TRANSFERS
OT CS GOV'S OFF FR DORA/INSUR	90	90	66	840	EASM	C	TRANSFERS
OT CS DOR FM NUCLAR MAT TRANSP	90	90	66	840	EASP	C	TRANSFERS
OT CS DHS FM DORA	90	90	66	840	EASQ	C	TRANSFERS
OT CS DOR INTERNAL	90	90	66	840	EATA	C	TRANSFERS
OT CS OLD COLORADOANS FROM DOR	90	90	66	840	EATB	C	TRANSFERS
OT CS CDOT FM DOT/LIMITED GAM	90	90	66	840	EATC	C	TRANSFERS
OT CS DHCPF FM DOR/OAP	90	90	66	840	EATD	C	TRANSFERS
OT CS DHS FM DOR/OAP	90	90	66	840	EATE	C	TRANSFERS
OT CS DOT FM LOTTERY	90	90	66	840	EATF	C	NONEXEMPT
OT CS DOR FM DOR/LIQUOR ENFRMT	90	90	66	840	EATG	C	TRANSFERS
OT CS DOR FM DOR/DEALER LICEN	90	90	66	840	EATH	C	TRANSFERS
OT CS DPHE FR DOR/CLEAN SCRN	90	90	66	840	EATJ	C	NONEXEMPT
OT CS DPA FM DOR	90	90	66	840	EATK	C	TRANSFERS
OT CS DHS/SUPPL OAP HM FM DOR	90	90	66	840	EATL	C	TRANSFERS
OT CS DOR FM DOR/LOTTERY	90	90	66	840	EATM	C	NONEXEMPT
OT CS DOR FM GAMING	90	90	66	840	EATN	C	TRANSFERS
OT CS DOR FM DOR/TRADE NAME	90	90	66	840	EATQ	C	TRANSFERS
OT CS DOR FM DOR/LICENSE PLATE	90	90	66	840	EATR	C	TRANSFERS
OT CS DOR FM DOR/RACING	90	90	66	840	EATS	C	TRANSFERS
OT CS GOV'S OFF FR LMTD GAMING	90	90	66	840	EATT	C	TRANSFERS
OT CS DHCPF INTERNAL	90	90	66	840	EAUA	C	TRANSFERS
OT CS DHCPF FM NURSNG HOME PEN	90	90	66	840	EAUB	C	TRANSFERS
OT CS DHCPF FM CHILD HOME SRVC	90	90	66	840	EAUC	C	TRANSFERS
OT CS DHCPF FM NURSING FACILIT	90	90	66	840	EAUF	C	TRANSFERS
OT CS CHILD BASIC HLT FM DHCPF	90	90	66	840	EAUG	C	TRANSFERS
OT CS DHCPF FM CHILD BASIC HLT	90	90	66	840	EAUH	C	TRANSFERS
OT CS DHCPF FM TOBACCO TAX	90	90	66	840	EAUJ	C	TRANSFERS
OT CS DHCPF FM SUPPLEM OAPMC	90	90	66	840	EAUK	C	TRANSFERS
OT CS HCP FM HCP/PRIMARY CARE	90	90	66	840	EAUL	C	TRANSFERS
OT CS DHCPF FM HCPF/COORD CARE	90	90	66	840	EAUM	C	TRANSFERS
OT CS DOE FM DOT SCHOOL FUND	90	90	66	840	EAWB	C	TRANSFERS
OT CS DONR FM DOT/SEVERANCE TX	90	90	66	840	EAWC	C	TRANSFERS
OT CS DOT FM UNCLAIMED PROP	90	90	66	840	EAWD	C	NONEXEMPT
OT CS GOV'S OFF FM DOT/SEVRNC	90	90	66	840	EAWE	C	TRANSFERS
OT CS DPHE FR DOT/TOBACCO	90	90	66	840	EAWF	C	TRANSFERS
OT CS DHS FM DOT/SEVERANCE	90	90	66	840	EAWG	C	TRANSFERS
OT CS DPHE FR DOT	90	90	66	840	EAWH	C	TRANSFERS
OT CS DOAG FM DOT	90	90	66	840	EAWJ	C	TRANSFERS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
OT CS DHS FM TOBACCO SETTLEMT	90	90	66	840	EAWK	C	TRANSFERS
OT CS DOL FM DOT/TOBACCO CASH	90	90	66	840	EAWL	C	TRANSFERS
OT CS DOE FM DOT/MINERAL LEASE	90	90	66	840	EAWN	C	TRANSFERS
OT CS DHCPF FR DOT/TOBACCO TAX	90	90	66	840	EAWP	C	TRANSFERS
OT CS DONR FM DOT	90	90	66	840	EAWS	C	TRANSFERS
OT INTERFUND FROM HUTF	90	90	66	860			
HU CS DOR/HUTF/CSTARS FM DOR	90	90	66	860	EMTD	C	TRANSFERS
HU CS DOR FM DOR/HUTF/ID SEC	90	90	66	860	EMTE	C	TRANSFERS
HU CS DOR FM DOT/HUTF/OS JUDGE	90	90	66	860	EMWB	C	TRANSFERS
HU CS DOR FR HUTF/LIC REVOCATN	90	90	66	860	EMWC	C	TRANSFERS
HU CS DOR FM DOT/HUTF	90	90	66	860	EMWF	C	TRANSFERS
HU CS DOR FM DOT/HUTF/INSUR ID	90	90	66	860	EMWG	C	TRANSFERS
HU CS CDPS FM DOT/HUTF	90	90	66	860	EMWH	C	TRANSFERS
HU CS DOR FM DOT/HUTF/AIR	90	90	66	860	EMWJ	C	TRANSFERS
OT INTERFUND FROM CMTF	90	90	66	880			
OT CS DOAG FM CMTF	90	90	66	880	ERWC	C	TRANSFERS
OT CS DOC FM CMTF	90	90	66	880	ERWD	C	TRANSFERS
OT INTERFUND FM INDIRECT COST	90	90	66	895			
IC CS DOAG INTERNAL	90	90	66	895	EYBA	C	NONEXEMPT
IC CS DOC FM CANTEEN & COR IND	90	90	66	895	EYCB	C	NONEXEMPT
IC CS DOHE INTRNL NONEXEMPT	90	90	66	895	EYGA	C	NONEXEMPT
IC CS DPA FM DOHE	90	90	66	895	EYGB	C	NONEXEMPT
IC CS DOHE INTRNL EXEMPT	90	90	66	895	EYGC	C	TRANSFERS
IC CS DOR/AVIATION FM CDOT	90	90	66	895	EYHH	C	TRANSFERS
IC CS DHS FM DHS/NURSING HOMES	90	90	66	895	EYIB	C	NONEXEMPT
IC CS CDPS FM JUD/SEX OFFENDER	90	90	66	895	EYJB	C	TRANSFERS
IC CS DOLE INTERNAL	90	90	66	895	EYKA	C	NONEXEMPT
IC CS DOL INTERNAL	90	90	66	895	EYLA	C	TRANSFERS
IC CS DOR FM DOLA/WASTE TIRE	90	90	66	895	EYNG	C	TRANSFERS
IC CS DONR INTRNL NONEXEMPT	90	90	66	895	EYPA	C	NONEXEMPT
IC CS DONR INTRNL EXEMPT	90	90	66	895	EYPB	C	TRANSFERS
IC CS DOR INTERNAL	90	90	66	895	EYTA	C	TRANSFERS
IC CS DOR FM LOTTERY	90	90	66	895	EYTB	C	NONEXEMPT
IC CS DOR FM DOR/DEALER LICEN	90	90	66	895	EYTC	C	TRANSFERS
IC CS DOR FM DOR/LIQUOR ENFRMT	90	90	66	895	EYTD	C	TRANSFERS
IC CS DOR FM DOR/TRADE NAME	90	90	66	895	EYTE	C	TRANSFERS
IC CS DOR FM DOR/ LIEN CERT	90	90	66	895	EYTF	C	TRANSFERS
IC CS DOR FM DOR/CSTRS	90	90	66	895	EYTJ	C	TRANSFERS
IC CS DOR FM DOR/RACING FUND	90	90	66	895	EYTK	C	TRANSFERS
IC CS DOR FM LIMITED GAMING	90	90	66	895	EYTL	C	TRANSFERS
IC CS DOR FM DOT/HUTF/AIR	90	90	66	895	EYWM	C	TRANSFERS
IC CS DOR FM DOT/HUTF/LIC REV	90	90	66	895	EYWN	C	TRANSFERS
IC CS DOR FM DOT/HUTF/OS JUDGE	90	90	66	895	EYWP	C	TRANSFERS
IC CS DOR FM DOT/HUTF/PENALTY	90	90	66	895	EYWQ	C	TRANSFERS
TABOR EXEMPT TRANSFERS	90	90	67				
OPERATING TRANSFERS INTERFUND	90	90	67	840			
OT RE 999 FM 999	90	90	67	840	EB9B	W	TRANSFERS
OT RE GEN/FD 999 FR CAP/CN 999	90	90	67	840	EB9C	W	TRANSFERS
OT RE HUTF FR EXCESS GF RESERV	90	90	67	840	EB9E	W	TRANSFERS
OT RE 461 FR GENRL FUND APPROP	90	90	67	840	EB9F	W	TRANSFERS
OT RE 461 FM EXCESS GF RESERVE	90	90	67	840	EB9H	W	TRANSFERS
OT RE DOHE FM CONTR NONOPER	90	90	67	840	EB9M	W	TRANSFERS
OT RE DPA FM EMPLOYEE BENEFITS	90	90	67	840	EBAB	W	TRANSFERS
OT RE GOV'S OFF FM DPA	90	90	67	840	EBAD	W	TRANSFERS
OT RE DPA FM P.S. COMMUN TRST	90	90	67	840	EBAE	W	TRANSFERS
OT RE DOR FM DPA/COLLECTIONS	90	90	67	840	EBAF	W	TRANSFERS
OT RE DPA FM DPA	90	90	67	840	EBAH	W	TRANSFERS
OT RE CDPS FRM CAPTIOL COMPLEX	90	90	67	840	EBAJ	W	TRANSFERS
OT RE DOL FM RISK MANAGEMENT	90	90	67	840	EBAK	W	TRANSFERS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
OT RE DPHE FM DPA	90	90	67	840	EBAM	W	TRANSFERS
OT RE DOHE FM DPA	90	90	67	840	EBAN	W	TRANSFERS
OT RE DPA FM SUPPLIER DATABASE	90	90	67	840	EBAR	W	TRANSFERS
OT RE SCO FM DEBT COLLECTION	90	90	67	840	EBAS	W	TRANSFERS
OT RE ALL DPT FR BENEFITS913	90	90	67	840	EBAX	W	TRANSFERS
OT RE DOAG INTERNAL	90	90	67	840	EBBA	W	TRANSFERS
OT RE DOAG FM DIS LIVESTCK IND	90	90	67	840	EBBC	W	TRANSFERS
OT RE DOR FR DOAG/STATE FAIR	90	90	67	840	EBBG	W	NONEXEMPT
OT RE DPA FM DOAG/ENTERPRISE	90	90	67	840	EBBK	W	NONEXEMPT
OT RE DPA FM DOAG	90	90	67	840	EBBN	W	TRANSFERS
OT RE DOC INTERNAL	90	90	67	840	EBCA	W	TRANSFERS
OT RE DOC FM CANTEEN OPERATION	90	90	67	840	EBCB	W	NONEXEMPT
OT RE DOC FM DOC/LAND IMPROVMT	90	90	67	840	EBCC	W	TRANSFERS
OT RE DORA FM DOC/CORR IND	90	90	67	840	EBCE	W	TRANSFERS
OT RE DOC FM CRIM ALIEN ASSIST	90	90	67	840	EBCF	W	TRANSFERS
OT RE DOE INTERNAL	90	90	67	840	EBDA	W	TRANSFERS
OT RE LEGIS FM DOE/PUBLIC SCHL	90	90	67	840	EBDB	W	TRANSFERS
OT RE DOT FM DOE/CHRTRD SCHOOL	90	90	67	840	EBDC	W	TRANSFERS
OT RE DPHE FM DOE/TOBACCO	90	90	67	840	EBDD	W	TRANSFERS
OT RE DOE FM DOE/TOTAL PROGRAM	90	90	67	840	EBDE	W	TRANSFERS
OT RE DOE/CHRT SCHL FM DOE/PSF	90	90	67	840	EBDF	W	TRANSFERS
OT RE COMM COLL FM DOE/VOC ACT	90	90	67	840	EBDG	W	TRANSFERS
OT RE DOE/CHRT SCHL FM DOE/SEF	90	90	67	840	EBDH	W	TRANSFERS
OT RE DOE INTERNAL-WRKRS COMP	90	90	67	840	EBDJ	W	TRANSFERS
OT RE CDPS FM DOE	90	90	67	840	EBDK	W	TRANSFERS
OT RE GOV'S OFF FR DOE	90	90	67	840	EBDL	W	TRANSFERS
OT RE DOE INTERNAL-CC RENT	90	90	67	840	EBDM	W	TRANSFERS
OT RE DOR FM DOE	90	90	67	840	EBDP	W	TRANSFERS
OT RE GOV'S OFFICE INTERNAL	90	90	67	840	EBEA	W	TRANSFERS
OT RE DOHE FM GOV JOB TRAINING	90	90	67	840	EBEE	W	TRANSFERS
OT RE DOLA FM GOV'S OFFICE	90	90	67	840	EBEF	W	TRANSFERS
OT RE DPHE INTERNAL	90	90	67	840	EBFA	W	TRANSFERS
OT RE DHS FM DPHE	90	90	67	840	EBFB	W	TRANSFERS
OT RE DOR FM CDPHE	90	90	67	840	EBFC	W	TRANSFERS
OT RE DPHE FM DPHE/TOBACCO	90	90	67	840	EBFE	W	TRANSFERS
OT RE DHCPF FM DPHE/TOBACCO	90	90	67	840	EBFF	W	TRANSFERS
OT RE DOL FM DPHE	90	90	67	840	EBFG	W	TRANSFERS
OT RE DPHE FM POLLUTION PREVEN	90	90	67	840	EBFH	W	TRANSFERS
OT RE GOV'S OFF FR DPHE	90	90	67	840	EBFJ	W	TRANSFERS
OT RE DHCPF FM DPHE/NURSE VIST	90	90	67	840	EBFK	W	TRANSFERS
OT RE CDPS FM DPHE	90	90	67	840	EBFL	W	TRANSFERS
OT RE DPA FM DPHE	90	90	67	840	EBFQ	W	TRANSFERS
OT RE DOHE/COLLINV FM DPHE	90	90	67	840	EBFR	W	TRANSFERS
OT RE DHCPF FM DPHE/IMMUNIZTN	90	90	67	840	EBFY	W	TRANSFERS
OT RE DOHE INTERNAL	90	90	67	840	EBGA	W	TRANSFERS
OT RE DPHE FM DOHE/TOBACCO	90	90	67	840	EBGB	W	TRANSFERS
OT RE DOHE FM DOHE/ART IN PUBL	90	90	67	840	EBGC	W	TRANSFERS
OT RE DOHE FM DOHE/CAP CONSTRN	90	90	67	840	EBGD	W	TRANSFERS
OT RE GOV'S OFFICE FM DOHE	90	90	67	840	EBGF	W	TRANSFERS
OT RE DOMA FM DOHE	90	90	67	840	EBGH	W	TRANSFERS
OT RE CCHE FM HIST SOCIETY	90	90	67	840	EBGL	W	TRANSFERS
OT RE JUD FM DOHE/HISTORICAL	90	90	67	840	EBGM	W	TRANSFERS
OT RE DHS FR DOHE/COMM COLLEGE	90	90	67	840	EBGN	W	NONEXEMPT
OT RE CDOT INTERNAL	90	90	67	840	EBHA	W	TRANSFERS
OT RE DONR FM CDOT	90	90	67	840	EBHB	W	TRANSFERS
OT RE CDOT DEBT SRV - STATE	90	90	67	840	EBHD	W	TRANSFERS
OT RE CDOT DEBT SRV - FEDERAL	90	90	67	840	EBHJ	W	TRANSFERS
OT RE TOLLING FM CDOT/HUTF	90	90	67	840	EBHK	W	TRANSFERS
OT RE CDOT DEBT SRV - COPS	90	90	67	840	EBHL	W	TRANSFERS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
OT RE DPA FM CDOT	90	90	67	840	EBHP	W	TRANSFERS
OT RE DHS INTERNAL	90	90	67	840	EBIA	W	TRANSFERS
OT RE CDOT FM DHS	90	90	67	840	EBIB	W	TRANSFERS
OT RE DHS FM DHS/NURSING HOMES	90	90	67	840	EBIC	W	NONEXEMPT
OT RE DHS FM DHS/JUVENILE ART	90	90	67	840	EBID	W	TRANSFERS
OT RE GOV'S OFF FM DHS	90	90	67	840	EBIE	W	TRANSFERS
OT RE DHS FM DHS/COMM HOUSING	90	90	67	840	EBIG	W	TRANSFERS
OT RE DOMA FM DHS	90	90	67	840	EBIJ	W	NONEXEMPT
OT RE DPHE FM DHS/TOBACCO	90	90	67	840	EBIL	W	TRANSFERS
OT RE DHCPF FM DHS/SERVICE FEE	90	90	67	840	EBIM	W	TRANSFERS
OT RE LEGISLATURE FM DHS	90	90	67	840	EBIN	W	TRANSFERS
OT RE DHCPF FM DHS/OAP	90	90	67	840	EBIP	W	TRANSFERS
OT RE JUD FROM OFFENDER SVCS	90	90	67	840	EBJA	W	TRANSFERS
OT RE CDPS FM JUDICIAL/VALE	90	90	67	840	EBJB	W	TRANSFERS
OT RE CDPS FM JUD/DRUG OFFEND	90	90	67	840	EBJC	W	TRANSFERS
OT RE JUD FM LOCAL VALE GRANTS	90	90	67	840	EBJD	W	TRANSFERS
OT RE DHS FM JUDICIAL/ADDS	90	90	67	840	EBJE	W	TRANSFERS
OT RE JUD FM DRUG OFFENDER SUR	90	90	67	840	EBJF	W	TRANSFERS
OT RE DOR FM JUD/DRUNK DRIVER	90	90	67	840	EBJH	W	TRANSFERS
OT RE DOL FM JUDICIAL	90	90	67	840	EBJJ	W	TRANSFERS
OT RE DHS FM JUD/DRUG OFFENDER	90	90	67	840	EBJL	W	TRANSFERS
OT RE DOLE INTERNAL	90	90	67	840	EBKA	W	TRANSFERS
OT RE DOLE FM MAJOR MEDICAL	90	90	67	840	EBKB	W	TRANSFERS
OT RE DOLE FM SUBSEQUENT INJRY	90	90	67	840	EBKC	W	TRANSFERS
OT RE DOLE FM PETRO STORAGE TK	90	90	67	840	EBKD	W	NONEXEMPT
OT RE DOLE FM PUBL SAFETY INSP	90	90	67	840	EBKE	W	TRANSFERS
OT RE DOLE FM UI REVENUE FUND	90	90	67	840	EBKF	W	TRANSFERS
OT RE DOLE FM BOILER INSPECTN	90	90	67	840	EBKG	W	TRANSFERS
OT RE DORA FM DOLE/WORKMNS CMP	90	90	67	840	EBKH	W	TRANSFERS
OT RE DOLE FM DOLE/EMP SUPPORT	90	90	67	840	EBKJ	W	TRANSFERS
OT RE DOLE FM DOLE/COST CONTMT	90	90	67	840	EBKK	W	TRANSFERS
OT RE DOLE FM DOLE/WC SELF-INS	90	90	67	840	EBKL	W	TRANSFERS
OT RE CDPS FM DOLE	90	90	67	840	EBKM	W	TRANSFERS
OT RE DOLE FM DISPLACE HOMEMKR	90	90	67	840	EBKN	W	TRANSFERS
OT RE GOVERNOR'S OFFIC FM DOLE	90	90	67	840	EBKP	W	TRANSFERS
OT RE DOL INTERNAL	90	90	67	840	EBLA	W	TRANSFERS
OT RE DOL FM DOL/COLL AGCY BR	90	90	67	840	EBLB	W	TRANSFERS
OT RE DOL FM DOL/UCC CODE	90	90	67	840	EBLC	W	TRANSFERS
OT RE SEC OF STATE FM DOL	90	90	67	840	EBLD	W	TRANSFERS
OT RE SEC OF ST FM LIT MNGMNT	90	90	67	840	EBLE	W	TRANSFERS
OT RE DOL FROM DOL/LSSA	90	90	67	840	EBLF	W	TRANSFERS
OT RE DHCPF FR DOL/ATTOR FEES	90	90	67	840	EBLG	W	TRANSFERS
OT RE CDPS FR DOL/POST	90	90	67	840	EBLH	W	TRANSFERS
OT RE LEGISLATURE INTERNAL	90	90	67	840	EBMA	W	TRANSFERS
OT RE DOLA INTERNAL	90	90	67	840	EBNA	W	TRANSFERS
OT RE DOHE FM DOLA	90	90	67	840	EBNB	W	TRANSFERS
OT RE DPHE FM DOLA/TIRE RECYCL	90	90	67	840	EBNC	W	TRANSFERS
OT RE DOLA FM SEVERANCE	90	90	67	840	EBNE	W	TRANSFERS
OT RE DOMA FM DOLA	90	90	67	840	EBNG	W	TRANSFERS
OT RE DOLA FM MINERAL LEASING	90	90	67	840	EBNH	W	TRANSFERS
OT RE DOHE FM DOLA/WASTE TIRE	90	90	67	840	EBNK	W	TRANSFERS
OT RE GOV'S OFF FM DOLA	90	90	67	840	EBNR	W	TRANSFERS
OT RE DOMA INTERNAL	90	90	67	840	EBOB	W	TRANSFERS
OT RE GOV'S OFF FM DOMA/EMERG	90	90	67	840	EBOC	W	TRANSFERS
OT RE DOMA FM VET CEMETERY	90	90	67	840	EBOD	W	TRANSFERS
OT RE DOMA FM VET TRUST FUND	90	90	67	840	EBOE	W	TRANSFERS
OT RE DOMA FM RL EST PROCED	90	90	67	840	EBOF	W	TRANSFERS
OT RE DPHE FM DOMA/TOBACCO	90	90	67	840	EBOG	W	TRANSFERS
OT RE DHS FM DOMA	90	90	67	840	EBOJ	W	TRANSFERS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
OT RE DOR FM DONR/WATERSHED	90	90	67	840	EBP1	W	TRANSFERS
OT RE DONR/CAPCON FM GOCO	90	90	67	840	EBP2	W	TRANSFERS
OT RE DOHE FM DONR	90	90	67	840	EBP3	W	TRANSFERS
OT RE DOL FM DONR	90	90	67	840	EBP4	W	TRANSFERS
OT RE DONR INTERNAL	90	90	67	840	EBPA	W	TRANSFERS
OT RE DOE FM WILDLIFE	90	90	67	840	EBPB	W	NONEXEMPT
OT RE DONR FM LAND BOARD TRUST	90	90	67	840	EBPC	W	TRANSFERS
OT RE DOC FM DONR/LAND BOARD	90	90	67	840	EBPD	W	TRANSFERS
OT RE LEGISLATURE FR DONR	90	90	67	840	EBPE	W	TRANSFERS
OT RE DOT FM DONR	90	90	67	840	EBPF	W	TRANSFERS
OT RE DONR FM SATELITE MONITOR	90	90	67	840	EBPG	W	TRANSFERS
OT RE DONR FM DONR/WATER CONSV	90	90	67	840	EBPH	W	TRANSFERS
OT RE DPHE FM DONR	90	90	67	840	EBPJ	W	TRANSFERS
OT RE DONR/CAP CON FM RIVER OF	90	90	67	840	EBPL	W	TRANSFERS
OT RE DONR/CAP CON FM OFF-HIWY	90	90	67	840	EBPM	W	TRANSFERS
OT RE DONR/CAP CON FM WATER FW	90	90	67	840	EBPN	W	NONEXEMPT
OT RE DOHE FM DONR/LAND BOARD	90	90	67	840	EBPP	W	TRANSFERS
OT RE GOV'S OFF FM DONR	90	90	67	840	EBPQ	W	TRANSFERS
OT RE DONR FM DONR/PUBLIC CASH	90	90	67	840	EBPR	W	TRANSFERS
OT RE DONR FM WELL INSPECTION	90	90	67	840	EBPS	W	TRANSFERS
OT RE DONR FM WATER DATA BANK	90	90	67	840	EBPT	W	TRANSFERS
OT RE DONR FM DONR GROUNDWATER	90	90	67	840	EBPU	W	TRANSFERS
OT RE DONR FM FISH & WILDLIFE	90	90	67	840	EBPV	W	NONEXEMPT
OT RE DONR FM SNOWMOBILE FUND	90	90	67	840	EBPW	W	TRANSFERS
OT RE WILDLIFE FM SEARCH & RES	90	90	67	840	EBPX	W	TRANSFERS
OT RE WILDLIF FR DONR/SPEC CON	90	90	67	840	EBPY	W	TRANSFERS
OT RE WILDLIF FR DONR/FUT GENR	90	90	67	840	EBPZ	W	TRANSFERS
OT RE CDPS INTERNAL	90	90	67	840	EBRA	W	TRANSFERS
OT RE LEGIS FM CDPS/CRIM JUST	90	90	67	840	EBRC	W	TRANSFERS
OT RE CDPS FM VEHICLE SALES	90	90	67	840	EBRD	W	TRANSFERS
OT RE CDPS FM AIRCRAFT POOL	90	90	67	840	EBRF	W	TRANSFERS
OT RE DOC FM ST VICTIMS ASST	90	90	67	840	EBRG	W	TRANSFERS
OT RE DOL FM CDPS/VICTIMS ASST	90	90	67	840	EBRH	W	TRANSFERS
OT RE DPHE FM CDPS	90	90	67	840	EBRK	W	TRANSFERS
OT RE DPA FM CDPS	90	90	67	840	EBRL	W	TRANSFERS
OT RE DORA INTERNAL	90	90	67	840	EBSA	W	TRANSFERS
OT RE DHCPF FM DORA	90	90	67	840	EBSB	W	TRANSFERS
OT RE DORA FM DORA/UHIP	90	90	67	840	EBSC	W	TRANSFERS
OT RE DOL FM DORA/DIV OF INS	90	90	67	840	EBSD	W	TRANSFERS
OT RE DOL FM DORA/DIV OF SEC	90	90	67	840	EBSE	W	TRANSFERS
OT RE DHS FM DORA	90	90	67	840	EBSH	W	TRANSFERS
OT RE DOR FM DORA/HAZ MATLS	90	90	67	840	EBSL	W	TRANSFERS
OT RE GOV'S OFF FR DORA/INSUR	90	90	67	840	EBSM	W	TRANSFERS
OT RE CDPS FM DORA/HAZ MAT	90	90	67	840	EBSN	W	TRANSFERS
OT RE DOL FM DORA/REAL ESTATE	90	90	67	840	EBSQ	W	TRANSFERS
OT RE DOR INTERNAL	90	90	67	840	EBTA	W	TRANSFERS
OT RE DOR FM LIMITED GAMING	90	90	67	840	EBTB	W	TRANSFERS
OT RE DOLA FM LIMITED GAMING	90	90	67	840	EBTC	W	TRANSFERS
OT RE DOLA FM LOTTERY	90	90	67	840	EBTD	W	TRANSFERS
OT RE DONR FM LOTTERY	90	90	67	840	EBTE	W	TRANSFERS
OT RE DPA FM DOR	90	90	67	840	EBTF	W	TRANSFERS
OT RE DOHE FM DOR	90	90	67	840	EBTH	W	TRANSFERS
OT RE DOR FM DOR/CSTRS	90	90	67	840	EBTJ	W	TRANSFERS
OT RE GOV'S OFF FM DOR	90	90	67	840	EBTK	W	TRANSFERS
OT RE DOT FM DOR	90	90	67	840	EBTL	W	TRANSFERS
OT RE GOV'S OFF FR LMTD GAMING	90	90	67	840	EBTN	W	TRANSFERS
OT RE PUBLIC SCHOOL FM LOTTERY	90	90	67	840	EBTP	W	TRANSFERS
OT RE DHCPF INTERNAL	90	90	67	840	EBUA	W	TRANSFERS
OT RE CHILD BASIC HLT FM DHCPF	90	90	67	840	EBUC	W	TRANSFERS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
OT RE DHCPF FM CHILD BASIC HLT	90	90	67	840	EBUD	W	TRANSFERS
OT RE DHCPF FR B-C CANCER FUND	90	90	67	840	EBUE	W	TRANSFERS
OT RE DPHE FM HCPF/TOBACCO	90	90	67	840	EBUF	W	TRANSFERS
OT RE GOVS OFF FM HCPF/CBHPLAN	90	90	67	840	EBUH	W	TRANSFERS
OT RE DHCPF FM TOBACCO TAX	90	90	67	840	EBUJ	W	TRANSFERS
OT RE DHCPF FM NURSE HOME PEN	90	90	67	840	EBUL	W	TRANSFERS
OT RE DHCPF FM SUPPLEM OAPMC	90	90	67	840	EBUN	W	TRANSFERS
OT RE HCP FM HCP/PRIMARY CARE	90	90	67	840	EBUQ	W	TRANSFERS
OT RE DHCPF/HCS FM DHCPF/GF	90	90	67	840	EBUR	W	TRANSFERS
OT RE DHCPF FM HCPF/COORD CARE	90	90	67	840	EBUS	W	TRANSFERS
OT RE DHCPF FM PRIM/PREVT CARE	90	90	67	840	EBUT	W	TRANSFERS
OT RE DHCPF FM HLTH CARE SVCS	90	90	67	840	EBUU	W	TRANSFERS
OT RE DHCPF FM PEDIATRIC HOSPT	90	90	67	840	EBUV	W	TRANSFERS
OT RE DHCPF FM CO CARES RX	90	90	67	840	EBUW	W	TRANSFERS
OT RE SEC OF STATE INTERNAL	90	90	67	840	EBVA	W	TRANSFERS
OT RE GOV'S OFF FM DOS	90	90	67	840	EBVB	W	TRANSFERS
OT RE DOR FM DOS	90	90	67	840	EBVD	W	TRANSFERS
OT RE DOR FM DOS/CENTRAL INDEX	90	90	67	840	EBVE	W	TRANSFERS
OT RE CDPS FM DOS/HELP VOTE	90	90	67	840	EBVG	W	TRANSFERS
OT RE DOP FM DOS	90	90	67	840	EBVJ	W	TRANSFERS
OT RE DPHE FR DOT/TOBACCO	90	90	67	840	EBW1	W	TRANSFERS
OT RE DPHE FR DOT	90	90	67	840	EBW2	W	TRANSFERS
OT RE DHCPF FR DOT/TOBACCO TAX	90	90	67	840	EBW3	W	TRANSFERS
OT RE GOV'S OFF FM DOT/SEVERNC	90	90	67	840	EBW4	W	TRANSFERS
OT RE DOAG FM DOT	90	90	67	840	EBW5	W	TRANSFERS
OT RE DOHE FM DOT/SEVERANCE	90	90	67	840	EBW6	W	TRANSFERS
OT RE DOT INTERNAL	90	90	67	840	EBWA	W	TRANSFERS
OT RE DORA FM DOT/BUSINESS MON	90	90	67	840	EBWB	W	TRANSFERS
OT RE DOE FM DOT/SCHOOL FUND	90	90	67	840	EBWC	W	TRANSFERS
OT RE DORA FM DOT/HUTF INS ID	90	90	67	840	EBWD	W	TRANSFERS
OT RE CAP CON FM DOT/TOB	90	90	67	840	EBWE	W	TRANSFERS
OT RE DONR FM DOT	90	90	67	840	EBWF	W	TRANSFERS
OT RE DORA FM DOT/INSURANCE MN	90	90	67	840	EBWG	W	TRANSFERS
OT RE DHCPF FM TOBACCO SETTLMT	90	90	67	840	EBWH	W	TRANSFERS
OT RE DOHE FM TOBACCO SETTLEMT	90	90	67	840	EBWJ	W	TRANSFERS
OT RE DHS FM TOBACCO SETTLEMT	90	90	67	840	EBWK	W	TRANSFERS
OT RE JUD FM DOT/TOBACCO	90	90	67	840	EBWL	W	TRANSFERS
OT RE DOR FROM DOT	90	90	67	840	EBWM	W	TRANSFERS
OT RE DOR FM DOT/HUTF/OS JUDGE	90	90	67	840	EBWN	W	TRANSFERS
OT RE DOL FM DOT/TOBACCO CASH	90	90	67	840	EBWP	W	TRANSFERS
OT RE DOE FM DOT/MINERAL LEASE	90	90	67	840	EBWQ	W	TRANSFERS
OT RE DOT FM UNCLAIMED PROPRTY	90	90	67	840	EBWR	W	TRANSFERS
OT RE DOR FR HUTF/LIC REVOCATN	90	90	67	840	EBWS	W	TRANSFERS
OT RE DOLE FM DOT/GEN FUND	90	90	67	840	EBWT	W	TRANSFERS
OT RE DHS FM DOT/SEVERANCE	90	90	67	840	EBWU	W	TRANSFERS
OT RE DOR FR DOT/CHECK OFF FND	90	90	67	840	EBWV	W	TRANSFERS
OT RE DOLA FR DOT/GENERAL FND	90	90	67	840	EBWW	W	TRANSFERS
OT RE LEGIS FR DOT/TOBACCO	90	90	67	840	EBWY	W	TRANSFERS
OT RE DPA FR DOT/CMTF	90	90	67	840	EBWZ	W	TRANSFERS
S3-179 DOT/100 FM CASH FUNDS	90	90	67	840	ED9J	W	TRANSFERS
S3-191 DOT/100 FM CASH FUNDS	90	90	67	840	EDAW	W	TRANSFERS
S3-191 DOT/100 FM CASH FUNDS	90	90	67	840	EDDD	W	TRANSFERS
S3-271 DOT/100 FM CASH FUNDS	90	90	67	840	EDFK	W	TRANSFERS
S3-198 DOT/100 FM CASH FUNDS	90	90	67	840	EDG1	W	TRANSFERS
S3-179 DOT/100 FM CASH FUNDS	90	90	67	840	EDG2	W	TRANSFERS
S3-271 DOT/100 FM CASH FUNDS	90	90	67	840	EDG6	W	TRANSFERS
S3-191 DOT/100 FM CASH FUNDS	90	90	67	840	EDGE	W	TRANSFERS
S3-191 DOT/100 FM CASH FUNDS	90	90	67	840	EDI3	W	TRANSFERS
S3-271 DOT/100 FM CASH FUNDS	90	90	67	840	EDJQ	W	TRANSFERS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
H2-1478 DOT/100 FM CASH FUNDS	90	90	67	840	EDKB	W	TRANSFERS
H2-1445 DOT/100 FM CASH FUNDS	90	90	67	840	EDKS	W	TRANSFERS
S3-191 DOT/100 FM CASH FUNDS	90	90	67	840	EDKX	W	TRANSFERS
S3-191 DOT/100 FM CASH FUNDS	90	90	67	840	EDLA	W	TRANSFERS
S3-274 DOT/100 FM CASH FUNDS	90	90	67	840	EDN8	W	TRANSFERS
S3-191 DOT/100 FM CASH FUNDS	90	90	67	840	EDNH	W	TRANSFERS
S3-190 DOT/100 FM CASH FUNDS	90	90	67	840	EDOU	W	TRANSFERS
S3-271 DOT/100 FM CASH FUNDS	90	90	67	840	EDPN	W	TRANSFERS
S3-191 DOT/100 FM CASH FUNDS	90	90	67	840	EDSP	W	TRANSFERS
S3-190 DOT/100 FM CASH FUNDS	90	90	67	840	EDUM	W	TRANSFERS
S3-188 DOT/100 FM CASH FUNDS	90	90	67	840	EDVF	W	TRANSFERS
S3-191 DOT/100 FM CASH FUNDS	90	90	67	840	EDVY	W	TRANSFERS
S3-271 DOT/100 FM CASH FUNDS	90	90	67	840	EDW4	W	TRANSFERS
S3-282 DOT/100 FM CASH FUNDS	90	90	67	840	EDW5	W	TRANSFERS
S3-342 DOT/CMTF FM DOT/100	90	90	67	840	EDW7	W	TRANSFERS
H4-1222 DOT/GEN FD FM DOT/CMTF	90	90	67	840	EDW9	W	TRANSFERS
H2-1478 DOLE FM DOT/GEN FUND	90	90	67	840	EDWB	W	TRANSFERS
OT RE DHCPF FM DOT/100PBK	90	90	67	840	EDWC	W	TRANSFERS
OT RE DOE FM DOT/100PBK	90	90	67	840	EDWD	W	TRANSFERS
OT RE JUD FM DOT/100PBK	90	90	67	840	EDWE	W	TRANSFERS
OT RE DOHE FM DOT/100PBK	90	90	67	840	EDWF	W	TRANSFERS
H2-1445 DOT/100 FM CASH FUNDS	90	90	67	840	EDWG	W	TRANSFERS
OT RE DOLE FM DOT/100PBK	90	90	67	840	EDWH	W	TRANSFERS
OT RE DOT FM DOT/100PBK	90	90	67	840	EDWI	W	TRANSFERS
OT RE DPHE FM DOT/100PBK	90	90	67	840	EDWJ	W	TRANSFERS
H2-1445 DOT/TOB LIT FM DOT/GF	90	90	67	840	EDWL	W	TRANSFERS
H4-1421 DOT/100 FM CASH FUNDS	90	90	67	840	EDWO	W	TRANSFERS
H2-1445 DOT FM UNCLMED PROPRTY	90	90	67	840	EDWT	W	TRANSFERS
S3-190 DOT/100 FM CASH FUNDS	90	90	67	840	EDWV	W	TRANSFERS
S3-191 DOT/100 FM CASH FUNDS	90	90	67	840	EDWZ	W	TRANSFERS
OT INTERFUND STUDENT FIN AID	90	90	67	850			
OT RE DOHE STUDENT FINANCL AID	90	90	67	850	ELGB	W	TRANSFERS
OT INTERFUND FROM HUTF	90	90	67	860			
HU RE DOR/HUTF/CSTARS FM DOR	90	90	67	860	ENTD	W	TRANSFERS
HU RE DOR FM DOR/HUTF/ID SEC	90	90	67	860	ENTE	W	TRANSFERS
HU RE DOR FM DOT/HUTF	90	90	67	860	ENWB	W	TRANSFERS
HU RE DOR FM DOT/HUTF/INSUR ID	90	90	67	860	ENWC	W	TRANSFERS
HU RE DONR FM DOT	90	90	67	860	ENWD	W	TRANSFERS
HU RE CDPS FM DOT/HUTF	90	90	67	860	ENWF	W	TRANSFERS
HU RE DOR FM DOT/HUTF/AIR	90	90	67	860	ENWG	W	TRANSFERS
HU RE DOR FM DOT/SPEC LICENSE	90	90	67	860	ENWJ	W	TRANSFERS
OT INTERFUND ST APPRPTD SUPPRT	90	90	67	870			
OT CS DOHE FM DOHE/STATE APPRO	90	90	67	870	EQGB	C	TRANSFERS
OT INTERFUND FROM CMTF	90	90	67	880			
OT RE GOV'S OFF FM CMTF	90	90	67	880	ESWB	W	TRANSFERS
OT RE DOT/GF FM DOT/CMTF	90	90	67	880	ESWC	W	TRANSFERS
OT RE DOC FM DOT/CMTF	90	90	67	880	ESWD	W	TRANSFERS
OT RE DOAG FROM DOT/CMTF	90	90	67	880	ESWE	W	TRANSFERS
OT INTERFUND FM INDIRECT COST	90	90	67	895			
IC RE DPA INTERNAL	90	90	67	895	EZAA	W	TRANSFERS
IC RE DOR FM DPA COLLECTIONS	90	90	67	895	EZAJ	W	TRANSFERS
IC RE DOAG INTERNAL	90	90	67	895	EZBA	W	TRANSFERS
IC RE DOAG INTRNL FM ENTRPRSE	90	90	67	895	EZBB	W	NONEXEMPT
IC RE DOC FM DOC/CANTEEN OPER	90	90	67	895	EZCB	W	TRANSFERS
IC RE DOE INTERNAL	90	90	67	895	EZDB	W	TRANSFERS
IC RE DPHE INTERNAL	90	90	67	895	EZFA	W	TRANSFERS
IC RE DPHE FEDERAL	90	90	67	895	EZFB	W	TRANSFERS
IC RE DOHE INTRNL EXEMPT	90	90	67	895	EZGA	W	TRANSFERS
IC RE HISTORICAL SOC INTERNAL	90	90	67	895	EZGB	W	TRANSFERS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
IC RE DOHE INTRNL NONEXEMPT	90	90	67	895	EZGC	W	NONEXEMPT
IC RE GOV'S OFFICE FM CDOT	90	90	67	895	EZHB	W	TRANSFERS
IC RE DPA FM CDOT	90	90	67	895	EZHC	W	TRANSFERS
IC RE DHS INTERNAL	90	90	67	895	EZIA	W	TRANSFERS
IC RE DHS FM NURSING HOMES	90	90	67	895	EZIB	W	NONEXEMPT
IC RE JUD INTERNAL	90	90	67	895	EZJA	W	TRANSFERS
IC RE DOLE INTERNAL	90	90	67	895	EZKA	W	TRANSFERS
IC RE DPA FM DOLE/LABOR FUNDS	90	90	67	895	EZKD	W	TRANSFERS
IC RE DOL INTERNAL	90	90	67	895	EZLA	W	TRANSFERS
IC RE DOLA INTERNAL	90	90	67	895	EZNA	W	TRANSFERS
IC RE DOLA INTERNAL/FEDERAL	90	90	67	895	EZNB	W	TRANSFERS
IC RE DONR INTRNL EXEMPT	90	90	67	895	EZPA	W	TRANSFERS
IC RE DONR INTERNAL/FEDERAL	90	90	67	895	EZPB	W	TRANSFERS
IC RE DONR INTRNL NONEXEMPT	90	90	67	895	EZPC	W	NONEXEMPT
IC RE CDPS INTERNAL	90	90	67	895	EZRA	W	TRANSFERS
IC RE DORA INTERNAL	90	90	67	895	EZSA	W	TRANSFERS
IC RE DOR INTERNAL	90	90	67	895	EZTA	W	TRANSFERS
IC RE DOR FM DOR/CSTRS	90	90	67	895	EZTB	W	TRANSFERS
IC RE DOR FM LIMITED GAMING	90	90	67	895	EZTC	W	TRANSFERS
IC RE DOR FM DOR/LOTTERY	90	90	67	895	EZTK	W	NONEXEMPT
IC RE DPA FM DOS	90	90	67	895	EZVB	W	TRANSFERS
IC RE GOV'S OFF FM DOS	90	90	67	895	EZVC	W	TRANSFERS
IC RE DOR FM DOT/HUTF/AIR	90	90	67	895	EZWD	W	TRANSFERS
IC RE DOR FM DOT/HUTF	90	90	67	895	EZWE	W	TRANSFERS
IC RE DOR FM DOT/HUTF/LIC REV	90	90	67	895	EZWF	W	TRANSFERS
IC RE DOR FM DOT/HUTF/OS JUDGE	90	90	67	895	EZWG	W	TRANSFERS
IC RE DOR FM DOT/HUTF/PENALTY	90	90	67	895	EZWH	W	TRANSFERS
INTRAFUND TRANSFERS	90	91					
TABOR NON-EXEMPT TRANSFERS	90	91	66				
OPERATING TRANSFERS INTRAFUND	90	91	66	900			
OT CS DPA/BENEFITS FM PREM PLN	90	91	66	900	AAAB	C	TRANSFERS
OT CS DOAG INTERNAL	90	91	66	900	AABA	C	TRANSFERS
OT CS DOC INTERNAL	90	91	66	900	AACA	C	TRANSFERS
OT CS DOLA FM GOV'S OFFICE	90	91	66	900	AAEC	C	TRANSFERS
OT CS CDPHE INTERNAL	90	91	66	900	AAFA	C	TRANSFERS
OT CS GOV'S OFF(ECB) FM DPHE	90	91	66	900	AAFJ	C	TRANSFERS
OT CS DOHE INTERNAL	90	91	66	900	AAGA	C	TRANSFERS
OT CS DOHE INSTIT INTERNAL	90	91	66	900	AAGB	C	NONEXEMPT
OT CS AHEC FM OUT OF DISTRICT	90	91	66	900	AAGC	C	NONEXEMPT
OT CS AHEC CONST FM OUT DISTRC	90	91	66	900	AAGD	C	NONEXEMPT
OT CS AHEC CONSTIT LONG BILL	90	91	66	900	AAGF	C	NONEXEMPT
OT CS AHEC CONSTIT NON L-BILL	90	91	66	900	AAGH	C	NONEXEMPT
OT CS DHS INTERNAL	90	91	66	900	AAIA	C	TRANSFERS
OT CS DHS FM MHI PATIENT CASH	90	91	66	900	AAIB	C	TRANSFERS
OT CS DHS FM DHS/OTHER SOURCES	90	91	66	900	AAID	C	TRANSFERS
OT CS CDPS FM JUDICIAL/VALE	90	91	66	900	AAJC	C	TRANSFERS
OT CS DOAG FM JUD/ANIMAL CRUEL	90	91	66	900	AAJD	C	TRANSFERS
OT CS CDPS FM OFFENDER ID	90	91	66	900	AAJG	C	TRANSFERS
OT CS PUB DFNDR FM DRUG OFFDR	90	91	66	900	AAJH	C	TRANSFERS
OT CS DHS FM JUD/PERS DRUNK DR	90	91	66	900	AAJL	C	TRANSFERS
OT CS DOLE FM EMPLOYMENT SUP	90	91	66	900	AAKC	C	TRANSFERS
OT CS DOL INTERNAL	90	91	66	900	AALA	C	TRANSFERS
OT CS CDPS FM DOL	90	91	66	900	AALD	C	TRANSFERS
OT CS DONR INTERNAL	90	91	66	900	AAPA	C	TRANSFERS
OT CS DOLA FM DONR/SRCH & RESC	90	91	66	900	AAPB	C	TRANSFERS
OT CS DONR FM LAND BOARD ADMIN	90	91	66	900	AAPC	C	TRANSFERS
OT CS DONR FM DONR/SNOWMOBILE	90	91	66	900	AAPD	C	TRANSFERS
OT CS DONR FM LAND BOARD TRUST	90	91	66	900	AAPE	C	TRANSFERS
OT CS DONR/PARKS FM OFF HIWAY	90	91	66	900	AAPF	C	TRANSFERS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
OT CS GOV'S OFFICE FM DONR	90	91	66	900	AAPG	C	TRANSFERS
OT CS HAB PART FM WILDLIFE	90	91	66	900	AAPH	C	TRANSFERS
OT CS DONR FM DONR/NONGAME CHK	90	91	66	900	AAPJ	C	TRANSFERS
OT CS CDPS FM FIRE SAFETY FUND	90	91	66	900	AARB	C	TRANSFERS
OT CS DORA INTERNAL	90	91	66	900	AASA	C	TRANSFERS
OT CS DOL FM DORA/PUC	90	91	66	900	AASB	C	TRANSFERS
OT CS DOL FM DORA/NO CALL	90	91	66	900	AASC	C	TRANSFERS
OT CS CDPS FM DORA	90	91	66	900	AASE	C	TRANSFERS
OT CS DHS FM DORA	90	91	66	900	AASF	C	TRANSFERS
OT CS DOR INTERNAL	90	91	66	900	AATA	C	TRANSFERS
OT CS DHCPF FM DOR/OAP	90	91	66	900	AATB	C	TRANSFERS
OT CS DHS FM DOR/OAP	90	91	66	900	AATC	C	TRANSFERS
OT CS DOR FM DOR/DEALER LIC	90	91	66	900	AATD	C	TRANSFERS
OT CS DHS FM DOR/OAP HLTH &MED	90	91	66	900	AATE	C	TRANSFERS
OT CS GOV'S OFF FM DOR	90	91	66	900	AATF	C	TRANSFERS
OT CS DHCPF FM DOR/OAPHMC	90	91	66	900	AATG	C	TRANSFERS
OT CS OLD COLORADOANS FROM DOR	90	91	66	900	AATJ	C	TRANSFERS
OT CS DOHE/SHS FM DOR/GAMING	90	91	66	900	AATK	C	TRANSFERS
OT CS DHS FM DHCPF/MEDICAID	90	91	66	900	AAUG	C	TRANSFERS
OT CS DOS INTERNAL	90	91	66	900	AAVA	C	TRANSFERS
OT CS CDPS FM DOS	90	91	66	900	AAVF	C	TRANSFERS
OT CS DOT INTERNAL	90	91	66	900	AAWA	C	TRANSFERS
OT CS DONR FM DOT/SEVERENCE TX	90	91	66	900	AAWB	C	TRANSFERS
OT CS DOE FM TOBACCO SETTLEMNT	90	91	66	900	AAWC	C	TRANSFERS
OT CS DOLA FM DOT	90	91	66	900	AAWD	C	TRANSFERS
OT CS DPHE FM DOT/TOBACCO	90	91	66	900	AAWE	C	TRANSFERS
OT CS DOR FM DOT	90	91	66	900	AAWF	C	TRANSFERS
OT CS DHCPF FM TOBACCO SETTLMT	90	91	66	900	AAWH	C	TRANSFERS
OT CS DHCPF FM TOBACCO TAX	90	91	66	900	AAWJ	C	TRANSFERS
OT INTRAFUND HUTF	90	91	66	910			
HU CS CDPS FM DOT/HUTF	90	91	66	910	AMWA	C	TRANSFERS
HU CS DPHE FM DOT/HUTF	90	91	66	910	AMWB	C	TRANSFERS
HU CS CDOT FM DOT/HUTF	90	91	66	910	AMWD	C	TRANSFERS
OT INTRAFUND INDIRECT COST	90	91	66	930			
IC CS DHS INTERNAL	90	91	66	930	AYIA	C	TRANSFERS
IC CS DPA FM DOLE	90	91	66	930	AYKC	C	TRANSFERS
IC CS DONR INTERNAL/FEDERAL	90	91	66	930	AYPB	C	TRANSFERS
IC CS CDPS INTERNAL	90	91	66	930	AYRA	C	TRANSFERS
IC CS DOR FM DOR/MINERAL AUDIT	90	91	66	930	AYTC	C	TRANSFERS
TABOR EXEMPT TRANSFERS	90	91	67				
OPERATING TRANSFERS INTRAFUND	90	91	67	900			
OT RE 999 INTERNAL	90	91	67	900	AB9A	W	TRANSFERS
OT RE DOC FM 999/CORR EXPANSN	90	91	67	900	AB9B	W	TRANSFERS
OT RE DPA FM DPA	90	91	67	900	ABAB	W	TRANSFERS
OT RE DOL FM DPA	90	91	67	900	ABAC	W	TRANSFERS
OT RE DPA/CS ADMIN FM CS	90	91	67	900	ABAN	W	TRANSFERS
OT RE DPA/BENEFITS FM PREM PLN	90	91	67	900	ABAT	W	TRANSFERS
OT RE DOAG INTERNAL	90	91	67	900	ABBA	W	TRANSFERS
OT RE DPA FM DOAG	90	91	67	900	ABBE	W	TRANSFERS
OT RE DOC INTERNAL	90	91	67	900	ABCA	W	TRANSFERS
OT RE DHS FM DOC	90	91	67	900	ABCE	W	TRANSFERS
OT RE DPA FM DOC	90	91	67	900	ABCK	W	TRANSFERS
OT RE DOE INTERNAL	90	91	67	900	ABDA	W	TRANSFERS
OT RE DOE INTERNAL - WRKRS CMP	90	91	67	900	ABDC	W	TRANSFERS
OT RE DOE FM DOE/SCHOOL TRANSP	90	91	67	900	ABDE	W	TRANSFERS
OT RE DOE FM DOE/TOTAL PROGRAM	90	91	67	900	ABDG	W	TRANSFERS
OT RE DOE INTERNAL-CAP COM RNT	90	91	67	900	ABDH	W	TRANSFERS
OT RE GOV'S OFF INTERNAL	90	91	67	900	ABEA	W	TRANSFERS
OT RE DOAG FM GOV'S OFF/EDC	90	91	67	900	ABEF	W	TRANSFERS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
OT RE DOLA FM GOV'S OFFICE	90	91	67	900	ABEJ	W	TRANSFERS
OT RE DPHE INTERNAL	90	91	67	900	ABFA	W	TRANSFERS
OT RE DPHE FM WATER QUALITY	90	91	67	900	ABFB	W	TRANSFERS
OT RE GOV'S OFF FM DPHE	90	91	67	900	ABFC	W	TRANSFERS
OT RE DOMA FM DPHE	90	91	67	900	ABFD	W	TRANSFERS
OT RE DORA FM DPHE	90	91	67	900	ABFE	W	TRANSFERS
OT RE DOLE FM DPHE	90	91	67	900	ABFG	W	TRANSFERS
OT RE DPA FM DPHE	90	91	67	900	ABFP	W	TRANSFERS
OT RE DOHE INTERNAL	90	91	67	900	ABGA	W	TRANSFERS
OT RE DOHE/CU FM FITZ TRUST	90	91	67	900	ABGB	W	TRANSFERS
OT RE DOHE INSTIT INTERNAL	90	91	67	900	ABGC	W	TRANSFERS
OT RE GOV'S OFF FM DOHE	90	91	67	900	ABGD	W	TRANSFERS
OT RE DPHE FM DOHE	90	91	67	900	ABGE	W	TRANSFERS
OT RE AHEC CONSTIT LONG BILL	90	91	67	900	ABGF	W	TRANSFERS
OT RE AHEC CONSTIT NONLONG BIL	90	91	67	900	ABGH	W	TRANSFERS
OT RE AHEC CONSTIT LONG BILL	90	91	67	900	ABGJ	W	NONEXEMPT
OT RE HE CAP LEASE ELIMINATION	90	91	67	900	ABGM	W	TRANSFERS
HE RETIREMENT OF INDEBT ELIMIN	90	91	67	900	ABGN	W	TRANSFERS
OT RE CDOT INTERNAL	90	91	67	900	ABHA	W	TRANSFERS
OT RE DOT/HUTF FM CDOT/BRIDGE	90	91	67	900	ABHC	W	TRANSFERS
OT RE DHS FM DHS/OTHER SOURCES	90	91	67	900	ABIA	W	TRANSFERS
OT RE DOLA FM DHS	90	91	67	900	ABIB	W	TRANSFERS
OT RE DOLE FM DHS	90	91	67	900	ABIC	W	TRANSFERS
OT RE DHS FM MHI PATIENT CASH	90	91	67	900	ABID	W	TRANSFERS
OT RE DHCPF FM DHS/OAP	90	91	67	900	ABIE	W	TRANSFERS
OT RE DPHE FM DHS/TOBACCO	90	91	67	900	ABIF	W	TRANSFERS
OT RE DHCPF FM DHS/OAP H&M	90	91	67	900	ABIG	W	TRANSFERS
OT RE DHS FM DHS/VOCATIONAL RH	90	91	67	900	ABIH	W	TRANSFERS
OT RE DHS FM DHS/HEALTH N REHB	90	91	67	900	ABIJ	W	TRANSFERS
OT RE GOV'S OFF FM DHS	90	91	67	900	ABIK	W	TRANSFERS
OT RE DHS FM DHS/DDD	90	91	67	900	ABIL	W	TRANSFERS
OT RE DHCPF FM DHS/SUBST ABUSE	90	91	67	900	ABIM	W	TRANSFERS
OT RE DHS FM DHS/YOUTH CORRCTN	90	91	67	900	ABIN	W	TRANSFERS
OT RE DHCPF FM DHS	90	91	67	900	ABIP	W	TRANSFERS
OT RE DPA FM DHS	90	91	67	900	ABIR	W	TRANSFERS
OT RE DHS FM DHS/MEDICAID	90	91	67	900	ABIU	W	TRANSFERS
OT RE DHS INTERNAL	90	91	67	900	ABIV	W	TRANSFERS
OT RE DHS FM DHS/MAHASA MEDICD	90	91	67	900	ABIW	W	TRANSFERS
OT RE DHS FM DHS/UTILITY RECOV	90	91	67	900	ABIY	W	TRANSFERS
OT RE DHS FM DHS/REGIONAL CNTR	90	91	67	900	ABIZ	W	TRANSFERS
OT RE JUDICIAL INTERNAL	90	91	67	900	ABJA	W	TRANSFERS
OT RE CDPS FM OFFENDER ID	90	91	67	900	ABJE	W	TRANSFERS
OT RE DOAG FM JUD/ANIMAL CRUEL	90	91	67	900	ABJG	W	TRANSFERS
OT RE CDPS FM JUDICIAL/VALE	90	91	67	900	ABJJ	W	TRANSFERS
OT RE DHS FM JUD/PERS DRNK DRV	90	91	67	900	ABJX	W	TRANSFERS
OT RE DOLE INTERNAL	90	91	67	900	ABKA	W	TRANSFERS
OT RE DOR FM DOLE	90	91	67	900	ABKB	W	TRANSFERS
OT RE GOV'S OFFICE FM DOLE	90	91	67	900	ABKG	W	TRANSFERS
OT RE DOLE FM COST CONTAINMENT	90	91	67	900	ABKH	W	TRANSFERS
OT RE DOL INTERNAL	90	91	67	900	ABLA	W	TRANSFERS
OT RE DONR FM DOL	90	91	67	900	ABLB	W	TRANSFERS
OT RE DPHE FM DOL	90	91	67	900	ABLC	W	TRANSFERS
OT RE DPA FM DOL	90	91	67	900	ABLD	W	TRANSFERS
OT RE SEC OF ST FM ATTRNY FEES	90	91	67	900	ABLF	W	TRANSFERS
OT RE GOVS OFF FM DOL/LIT MGMT	90	91	67	900	ABLH	W	TRANSFERS
OT RE LEGISLATURE INTERNAL	90	91	67	900	ABMA	W	TRANSFERS
OT RE DHCPF FM STATE AUDITOR	90	91	67	900	ABMR	W	TRANSFERS
OT RE DOLA INTERNAL	90	91	67	900	ABNA	W	TRANSFERS
OT RE GOV'S OFFICE FM DOLA	90	91	67	900	ABNB	W	TRANSFERS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
OT RE DOAG FM DOLA	90	91	67	900	ABNC	W	TRANSFERS
OT RE DOL FM DOLA	90	91	67	900	ABND	W	TRANSFERS
OT RE DOHE FM DOLA WASTE TIRE	90	91	67	900	ABNE	W	TRANSFERS
OT RE DPA FM DOLA	90	91	67	900	ABNF	W	TRANSFERS
OT RE CCHE FM DOLA	90	91	67	900	ABNG	W	TRANSFERS
OT RE DOMA FM DOLA	90	91	67	900	ABNH	W	TRANSFERS
OT RE DPHE FM DOLA/TIRE RECYL	90	91	67	900	ABNJ	W	TRANSFERS
OT RE CDPS FM DOLA	90	91	67	900	ABNK	W	TRANSFERS
OT RE DONR FM DOLA	90	91	67	900	ABNM	W	TRANSFERS
OT RE DHS FM DOLA/FEMA MATCH	90	91	67	900	ABNT	W	TRANSFERS
OT RE DOMA INTERNAL	90	91	67	900	ABOB	W	TRANSFERS
OT RE DHS FM DOMA	90	91	67	900	ABOF	W	TRANSFERS
OT RE DONR INTERNAL	90	91	67	900	ABPA	W	TRANSFERS
OT RE DOT FM DONR	90	91	67	900	ABPB	W	TRANSFERS
OT RE DONR FM DONR/SNOWMOBILE	90	91	67	900	ABPC	W	TRANSFERS
OT RE DONR FM WATER CONSERV BD	90	91	67	900	ABPD	W	TRANSFERS
OT RE DONR FM DONR/NONGAME CHK	90	91	67	900	ABPE	W	TRANSFERS
OT RE GOV'S OFFICE FM DONR	90	91	67	900	ABPF	W	TRANSFERS
OT RE OG CONSERV FM OG RESPONS	90	91	67	900	ABPH	W	TRANSFERS
OT RE DPA FM DONR	90	91	67	900	ABPS	W	TRANSFERS
OT RE DHS FM CDPS/SUBS ABUSE	90	91	67	900	ABR1	W	TRANSFERS
OT RE CDPS INTERNAL	90	91	67	900	ABRA	W	TRANSFERS
OT RE DOC FM CDPS/DCJ	90	91	67	900	ABRE	W	TRANSFERS
OT RE DPHE FM CDPS	90	91	67	900	ABRG	W	TRANSFERS
OT RE DPA FM CDPS	90	91	67	900	ABRL	W	TRANSFERS
OT RE DORA INTERNAL	90	91	67	900	ABSA	W	TRANSFERS
OT RE DHS FM DORA	90	91	67	900	ABSB	W	TRANSFERS
OT RE DOL FM DORA/DIV OF INS	90	91	67	900	ABSF	W	TRANSFERS
OT RE DPA FM DORA	90	91	67	900	ABSH	W	TRANSFERS
OT RE DOE FM DORA/DISABLD TELE	90	91	67	900	ABSP	W	TRANSFERS
OT RE DOR INTERNAL	90	91	67	900	ABTA	W	TRANSFERS
OT RE DHCPF FM DOR/OAPMC	90	91	67	900	ABTC	W	TRANSFERS
OT RE DOHE/SHS FM DOR/GAMING	90	91	67	900	ABTD	W	TRANSFERS
OT RE GOV'S OFF FM DOR	90	91	67	900	ABTE	W	TRANSFERS
OT RE DOLA FM LIMITED GAMING	90	91	67	900	ABTG	W	TRANSFERS
OT RE DPA FM DOR	90	91	67	900	ABTJ	W	TRANSFERS
OT RE DHCPF FROM DOR/OAP	90	91	67	900	ABTL	W	TRANSFERS
OT RE DHS FM DOR/OAP	90	91	67	900	ABTM	W	TRANSFERS
OT RE DHCPF INTERNAL	90	91	67	900	ABUA	W	TRANSFERS
OT RE DHCPF FM HCPF/DHS CBMS	90	91	67	900	ABUB	W	TRANSFERS
OT RE DHS FM DHCPF/MEDICAID	90	91	67	900	ABUC	W	TRANSFERS
OT RE DPHE FM DHCPF/TOBACCO	90	91	67	900	ABUD	W	TRANSFERS
OT RE DOE FM DHCPF	90	91	67	900	ABUF	W	TRANSFERS
OT RE DHS FM DHCPF/CHILD BASIC	90	91	67	900	ABUK	W	TRANSFERS
OT RE GOV'S OFF FM HCPF/MEDICA	90	91	67	900	ABUM	W	TRANSFERS
OT RE DHS FM DHCPF	90	91	67	900	ABUP	W	TRANSFERS
OT RE DHS FM DHCPF/STATE MEDCL	90	91	67	900	ABUS	W	TRANSFERS
OT RE DOS INTERNAL	90	91	67	900	ABVA	W	TRANSFERS
OT RE DPA FM DOS	90	91	67	900	ABVM	W	TRANSFERS
OT RE DOT INTERNAL	90	91	67	900	ABWA	W	TRANSFERS
OT RE DOE FM TOBACCO SETTLEMNT	90	91	67	900	ABWB	W	TRANSFERS
OT RE DOLA FM DOT	90	91	67	900	ABWC	W	TRANSFERS
OT RE DOE FM DOT/MINERAL LEASE	90	91	67	900	ABWD	W	TRANSFERS
OT RE DHCPF FM TOBACCO SETTLMT	90	91	67	900	ABWF	W	TRANSFERS
OT RE DHS FM TOBACCO SETTLEMNT	90	91	67	900	ABWG	W	TRANSFERS
OT RE DPHE FM DOT/TOBACCO	90	91	67	900	ABWH	W	TRANSFERS
OT RE DOMA FM TOBACCO SETTLEMT	90	91	67	900	ABWJ	W	TRANSFERS
OT RE DOL FM DOT	90	91	67	900	ABWK	W	TRANSFERS
OT RE GOV'S OFF FM DOT/SEV TAX	90	91	67	900	ABWL	W	TRANSFERS

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	GCF	TABOR
OT RE DOR FM DOT	90	91	67	900	ABWM	W	TRANSFERS
OT RE DHCPF FM TOBACCO TAX	90	91	67	900	ABWN	W	TRANSFERS
OT RE DPA FM DOT	90	91	67	900	ABWQ	W	TRANSFERS
OT INTRAFUND HUTF	90	91	67	910			
HU RE CDPS FM CDPS/HUTF	90	91	67	910	ANRB	W	TRANSFERS
HU RE DOT FM CDPS	90	91	67	910	ANRC	W	TRANSFERS
HU RE HUTF FM DOR LIC/PLATE	90	91	67	910	ANTB	W	TRANSFERS
HU RE CDPS FM DOT/HUTF	90	91	67	910	ANWA	W	TRANSFERS
HU RE DPHE FM DOT/HUTF	90	91	67	910	ANWB	W	TRANSFERS
HU RE DOR FM DOT/HUTF/AIR	90	91	67	910	ANWC	W	TRANSFERS
HU RE CDOT FM DOT/HUTF	90	91	67	910	ANWD	W	TRANSFERS
OT INTRAFUND INDIRECT COST	90	91	67	930			
IC RE DPA INTERNAL	90	91	67	930	AZAA	W	TRANSFERS
IC RE DOAG INTERNAL	90	91	67	930	AZBA	W	TRANSFERS
IC RE DOC INTERNAL	90	91	67	930	AZCA	W	TRANSFERS
IC RE DOE INTERNAL	90	91	67	930	AZDB	W	TRANSFERS
IC RE DOE FEDERAL	90	91	67	930	AZDC	W	TRANSFERS
IC RE GOV'S OFFICE INTERNAL	90	91	67	930	AZEA	W	TRANSFERS
IC RE DPHE INTERNAL	90	91	67	930	AZFA	W	TRANSFERS
IC RE DPHE FEDERAL	90	91	67	930	AZFB	W	TRANSFERS
IC RE DOHE INTERNAL	90	91	67	930	AZGA	W	TRANSFERS
IC RE DHS INTERNAL	90	91	67	930	AZIA	W	TRANSFERS
IC RE GOV'S OFF FM DHS	90	91	67	930	AZIB	W	TRANSFERS
IC RE JUD INTERNAL	90	91	67	930	AZJA	W	TRANSFERS
IC RE DOLE INTERNAL	90	91	67	930	AZKA	W	TRANSFERS
IC RE DPA FM DOLE	90	91	67	930	AZKC	W	TRANSFERS
IC RE DOL INTERNAL	90	91	67	930	AZLA	W	TRANSFERS
IC RE DOLA INTERNAL	90	91	67	930	AZNA	W	TRANSFERS
IC RE DOLA INTERNAL/FEDERAL	90	91	67	930	AZNB	W	TRANSFERS
IC RE DPA FM DOLA	90	91	67	930	AZND	W	TRANSFERS
IC RE DONR INTERNAL	90	91	67	930	AZPA	W	TRANSFERS
IC RE DONR INTERNAL/FEDERAL	90	91	67	930	AZPB	W	TRANSFERS
IC RE CDPS INTERNAL	90	91	67	930	AZRA	W	TRANSFERS
IC RE DORA INTERNAL	90	91	67	930	AZSA	W	TRANSFERS
IC RE DOR INTERNAL	90	91	67	930	AZTA	W	TRANSFERS
IC RE DOR FM DOR/MINERAL AUDIT	90	91	67	930	AZTC	W	TRANSFERS
IC RE DOR INTERNAL/FEDERAL	90	91	67	930	AZTE	W	TRANSFERS
FUND ADDITIONS	95						
FUND ADDITIONS	95	95					
FUND ADDITIONS	95	95	70				
FUND ADDITIONS	95	95	70	950			
STATE CAPITAL CONTRIBUTIONS	95	95	70	950	8800	W	TRANSFERS
STATE CAPITAL CONTRIBUTIONS	95	95	70	950	8801	C	TRANSFERS
HE DUPLIC BOOKING AUG REVENUE	95	95	70	950	9400	W	OTHER FINANCING
HE DUPLIC BOOKING AUG REVENUE	95	95	70	950	9401	C	OTHER FINANCING
PRIOR YR RESERVE AUTHORITY	95	95	70	950	9520	X	OTHER FINANCING
PRIOR YR HUTF TRANSFERS	95	95	70	950	9521	W	OTHER FINANCING
'L' HEADNOTE	95	95	70	950	9522	W	OTHER FINANCING
CASH RESERVE AUTHORITY	95	95	70	950	9523	C	OTHER FINANCING
FED RESERVE AUTHORITY	95	95	70	950	9524	F	OTHER FINANCING
PERMANENT AND TRUST ADDITIONS	95	95	70	950	9525	W	OTHER FINANCING
'L' HEADNOTE	95	95	70	950	9526	C	OTHER FINANCING
MEMBER PENSION CONTRIBUTION	95	95	70	950	9531	C	OTHER FINANCING
EMPLOYER PENSION CONTRIBUTION	95	95	70	950	9532	C	OTHER FINANCING

2.2.7 Program Codes

PROGRAM NAME	PGRP	PTYP	PCAT
BUSINESS PROMOTION	BP		
OFFICE OF ECONOMIC DEVELOPMENT	BP	3001	
BUSINESS DEVELOPMENT	BP	3001	3010
SMALL BUSINESS SUPPORT	BP	3001	3011
INTERNATIONAL TRADE	BP	3001	3012
ECON. DEVELOPMENT COMMISSION	BP	3002	
ECON. DEVELOPMENT COMMISSION	BP	3002	3020
TOURISM PROMOTION	BP	3003	
TOURISM PROMOTION	BP	3003	3030
MOTION PICTURE/T.V.	BP	3004	
MOTION PICTURE/T.V.	BP	3004	3040
	BP	3005	
	BP	3005	3311
ADVANCED TECH. DEVELOPMENT	BP	3006	
ADVANCED TECH. DEVELOPMENT	BP	3006	3060
REGULATORY REFORM	BP	3007	
REGULATORY REFORM	BP	3007	3070
AGRICULTURAL MKT DEVELOPMENT	BP	3008	
AGRICULTURAL MKT DEVELOPMENT	BP	3008	3080
	BP	3009	
	BP	3009	3090
COLORADO FIRST	BP	3020	
COLORADO FIRST	BP	3020	3200
EMPLOYMENT PROTECTION	BP	3030	
ADMINISTRATION/SUPPORT	BP	3030	3310
FULL EMPL/SKILLED WORKFORCE	BP	3030	3311
PROTECTING WORKER'S INTEREST	BP	3030	3312
SOCIAL ASSISTANCE	BP	3030	3313
COMMUNITY DEVELOPMENT	BP	3060	
LOCAL AFFAIRS ADMINISTRATION	BP	3060	3610
LOCAL GOVERNMENT SERVICES	BP	3060	3611
RURAL DEVEL STRIKE "ECONOMIC"	BP	3060	3612
RURAL JOB TRAINING	BP	3060	3613
HOUSING PROGRAMS	BP	3060	3614
CONSUMER AFFAIRS	CA		
STATE FAIR SPECIAL EVENTS	CA	3012	
STATE FAIR SPECIAL EVENTS	CA	3012	3112
AGRICULTURAL INSPECTION	CA	8003	
AGRICULTURAL BEEF COUNCIL	CA	8003	3090
AGRICULTURAL SHEEP & WOOL	CA	8003	3100
AG. INSPECTION ADMIN. SUPPORT	CA	8003	8030
ANIMAL INDUSTRY SERVICES	CA	8003	8031
PLANT INDUSTRY SERVICES	CA	8003	8032
CONSUMER SERVICES	CA	8003	8033
BRAND INSPECTION	CA	8003	8034
SOIL CONSERVATION	CA	8003	SOIL
WORKPLACE/CONSUMER INSPECTION	CA	8005	
OIL INSPECTION	CA	8005	8050
BOILER INSPECTION	CA	8005	8051
HEALTH INSPECTION	CA	8006	
HEALTH FACILITIES INSPECTION	CA	8006	8060
CONSUMER PRODUCTS INSPECTION	CA	8006	8061
LIQUOR ENFORCEMENT	CA	8007	
LIQUOR ENFORCEMENT	CA	8007	8070

PROGRAM NAME	PGRP	PTYP	PCAT
CAPITAL CONSTRUCTION	CC		
CAPITAL CONSTRUCTION	CC	CCCC	
CAPITAL CONSTRUCTION FUND	CC	CCCC	CCCC
EDUCATION	ED		
K-12 EDUCATION	ED	5001	
K-12 DEAF + BLIND PROGRAMS	ED	5001	5013
HIGHER EDUCATION	ED	5002	
TUITION AND FEES	ED	5002	5200
FEDERAL GRANTS AND CONTRACTS	ED	5002	5202
STATE/LOCAL GRANTS & CONTRACTS	ED	5002	5204
PRIVATE GIFTS/GRANTS/CONTRACTS	ED	5002	5206
U.S. GOVERNMENT ADVANCES	ED	5002	5208
FEDERAL APPROPRIATIONS	ED	5002	5210
INVESTMENT INCOME	ED	5002	5212
OTHER REVENUES/ADDITIONS	ED	5002	5214
SALES/SERVICES ED. ACTIVITIES	ED	5002	5216
SALES/SERVICES AUXILIARIES	ED	5002	5218
HOSPITAL REVENUE	ED	5002	5220
EDUCATION AND GENERAL	ED	5002	5222
RESEARCH	ED	5002	5224
PUBLIC SERVICE	ED	5002	5226
ACADEMIC SUPPORT	ED	5002	5228
STUDENT SERVICES	ED	5002	5230
CPPS PAYROLL CLEARING	ED	5002	5232
OPERATION/MAINTENANCE OF PLANT	ED	5002	5234
DEPRECIATION	ED	5002	5235
SCHOLARSHIPS & FELLOWSHIPS	ED	5002	5236
NON EDUCATION AND GENERAL	ED	5002	5238
REALIZED GAIN/(LOSS) ON DEBT	ED	5002	5240
INTEREST ON LOANS RECEIVABLE	ED	5002	5242
ADDITIONS TO PLANT FACILITIES	ED	5002	5244
REALIZED GAIN/(LOSS) ON INVEST	ED	5002	5246
INDIRECT COST RECOVERED	ED	5002	5248
REFUNDED TO GRANTORS	ED	5002	5249
LOAN CANCELLATION & WRITE-OFF	ED	5002	5250
ADMINISTRATION/COLLECTION COST	ED	5002	5252
EXPENDED FOR PLANT FACILITIES	ED	5002	5254
RETIREMENT OF INDEBTEDNESS	ED	5002	5256
INTEREST ON INDEBTEDNESS	ED	5002	5258
ACCRUED INT ON SALE OF BONDS	ED	5002	5260
DISPOSAL OF PLANT FACILITIES	ED	5002	5262
OTHER EXPENDITURES/DEDUCTIONS	ED	5002	5264
MANDATORY TRANSFERS	ED	5002	5266
NONMANDATORY TRANSFERS	ED	5002	5268
NET TRANSFERS TO/FROM STATE	ED	5002	5270
ADVANCED TECHNOLOGY INSTITUTE	ED	5002	5600
COMMISSION ON HIGHER EDUCATION	ED	5002	5620
HISTORICAL SOCIETY	ED	5002	5630
OFFICE OF STATE COLLEGES	ED	5002	5640
STUDENT LOAN PROGRAM	ED	5002	5650
PRIVATE OCC SCHOOL DIVISION	ED	5002	5660
ENVIRONMENTAL QUALITY	EQ		
ENVIRONMENTAL-NAT. RES. ADMIN.	EQ	7001	
ENVIRONMENTAL-NAT. RES. ADMIN.	EQ	7001	7010
QUALITY OF LIFE - PARKS	EQ	7002	
PARKS RECREATION MANAGEMENT	EQ	7002	7020

PROGRAM NAME	PGRP	PTYP	PCAT
QUALITY OF LIFE - WILDLIFE	EQ	7003	
WILDLIFE ADMINISTRATION	EQ	7003	7030
HUNTING RECREATION	EQ	7003	7031
FISHING RECREATION	EQ	7003	7032
WATCHABLE WILDLIFE	EQ	7003	7033
SPECIES CONSERVATION	EQ	7003	7034
WILDLIFE COMM. DISCRETIONARY	EQ	7003	7035
COLO. OUTDOORS MAGAZINE	EQ	7003	7036
ENVIRONMENTAL MANAGEMENT	EQ	7005	
MINING AND RECLAIMATION	EQ	7005	7050
WATER RESOURCES	EQ	7005	7051
SOIL CONSERVATION	EQ	7005	7052
ENERGY CONSERVATION	EQ	7005	7053
HAZARDOUS WASTES	EQ	7005	7054
AIR POLLUTION	EQ	7005	7055
RADIATION CONTROL	EQ	7005	7056
WATER CONSERVATION	EQ	7005	7057
LAND BOARD	EQ	7005	7058
OIL AND GAS CONSERVATION	EQ	7005	7059
WATER QUALITY	EQ	7006	
WATER QUALITY	EQ	7006	7060
FINANCIAL SERVICES	FS		
PLANNING & BUDGETING	FS	1001	
ADMINISTRATIVE SUPPORT	FS	1001	1010
BUDGET	FS	1001	1011
ECONOMIC FORECASTING	FS	1001	1012
PLANNING/EVALUATION	FS	1001	1013
TREASURY	FS	1002	
TREASURY	FS	1002	1020
REVENUE	FS	1003	
REVENUE ADMINISTRATION	FS	1003	1030
TAX PROGRAM	FS	1003	1032
LOTTERY	FS	1003	1033
GAMING COMMISSION	FS	1003	1034
PROPERTY TAX ADMINISTRATION	FS	1006	
PROPERTY TAX ADMINISTRATION	FS	1006	1060
ASSESSMENT APPEALS	FS	1007	
ASSESSMENT APPEALS	FS	1007	1070
	FS	6002	
	FS	6002	6020
HEALTH	HE		
PREVENTATIVE HEALTH CARE	HE	9001	
ADMINISTRATION-HEALTH DEPT.	HE	9001	9010
PREV. HEALTH ADMIN. & SUPPORT	HE	9001	9011
DISEASE CONTROL - EPIDEMIOLOGY	HE	9001	9012
HEALTH STATS/VITAL RECORDS	HE	9001	9013
HEALTH DATA COMMISSION	HE	9001	9014
MIGRANT HEALTH	HE	9001	9015
FAMILY PLANNING	HE	9001	9016
FAMILY + COMMUNITY HEALTH	HE	9001	9017
ACUTE & AMBULATORY CARE	HE	9002	
	HE	9002	6031
MENTAL HEALTH PROGRAMS-ADMIN.	HE	9002	9020
MENTAL HEALTH CARE & TREATMENT	HE	9002	9021
ALCOHOL/DRUG ABUSE PROGRAMS	HE	9002	9022
PHYSICIAN SERVICES	HE	9002	9023
DENTAL SERVICES	HE	9002	9024

PROGRAM NAME	PGRP	PTYP	PCAT
HOSPITAL SERVICES	HE	9002	9025
PRESCRIPTION DRUGS	HE	9002	9026
CHILDREN WITH SPECIAL NEEDS	HE	9002	9027
LONG TERM CARE	HE	9003	
NURSING HOMES	HE	9003	9030
DEVELPMENTAL DISABILITY-ADMIN.	HE	9003	9031
DEV. DIS. CARE & TREATMENT	HE	9003	9032
INSTITUTIONS GENERAL ADMIN.	HE	9004	
INSTITUTIONS GENERAL ADMIN.	HE	9004	9040
JUDICIAL	JD		
STATE LEGAL SERVICES	JD	6002	
STATE LEGAL SERVICES	JD	6002	6020
JUDICIAL	JD	9800	
JUDICIAL	JD	9800	9800
LEGISLATIVE	LG		
LEGISLATIVE	LG	9900	
LEGISLATIVE	LG	9900	9900
MANAGEMENT SERVICES	MS		
ACCOUNTS & CONTROL	MS	1004	
ACCOUNTS & CONTROL	MS	1004	1040
GOVERNOR'S OFFICE	MS	2001	
GOVERNOR'S OFFICE ADMIN.	MS	2001	2010
CITIZENS SERVICES	MS	2001	2011
LT GOVERNOR'S OFFICE ADMIN	MS	2001	2050
GENERAL ADMINISTRATION	MS	2002	
GENERAL SERVICES	MS	2002	2021
STATEWIDE PERSONNEL	MS	2003	
STATEWIDE PERSONNEL	MS	2003	2030
SELECTION	MS	2003	2031
COMPENSATION	MS	2003	2032
TRAINING	MS	2003	2033
ADJUDICATION	MS	2003	2034
SECRETARY OF STATE	MS	2004	
SECRETARY OF STATE	MS	2004	2040
LT GOVERNOR'S OFFICE	MS	2005	
INDIAN COMMISSION	MS	2005	2051
TEAM COLORADO BUSINESS NETWORK	MS	2005	2052
COLO GOVT TECHNOLOBY SERVICES	MS	2100	
ADMINSTRATIVE SERVICES	MS	2100	2120
CUSTOMER SERVICES	MS	2100	2130
PROJECT SERVICES	MS	2100	2140
MNT	MS	2100	2161
MICROWAVE/2-WAY	MS	2100	2164
LEGACY NETWORKS	MS	2100	2167
GGCC OPERATIONS	MS	2100	2171
DATABASE & SUPPORT	MS	2100	2174
OS AND SERVERS	MS	2100	2177
APPLICATION SERVICES ADMIN.	MS	2100	2181
INFORMATION ARCHIVES	MS	2100	2187
PDEC	MS	2100	2189
PUBLIC PROTECTION	PP		
ADULT CORRECTIONS	PP	6001	
CORR. ADMINISTRATION	PP	6001	6010
CORR. FACILITY SUPPORT	PP	6001	6013
CORR. DIAGNOSTIC/RECEIVING	PP	6001	6014

PROGRAM NAME	PGRP	PTYP	PCAT
CORRECTIONS SECURITY	PP	6001	6015
CORRECTIONAL INDUSTRIES	PP	6001	6018
PUBLIC SAFETY	PP	6004	
PUBLIC SAFETY GEN. ADMIN.	PP	6004	6040
FIRE SAFETY	PP	6004	6041
DISASTER EMERGENCY SERVICES	PP	6004	6042
CRIMINAL JUSTICE SERVICES	PP	6004	6043
INVESTIGATIVE SERVICES	PP	6004	6044
MILITARY AFFAIRS	PP	6005	
MILITARY ADMIN. SUPPORT	PP	6005	6050
NATIONAL GUARD READINESS	PP	6005	6051
SEARCH & RESCUE SERVICES	PP	6005	6053
GEOLOGICAL HAZARDS	PP	6006	
GEOLOGICAL HAZARDS	PP	6006	6060
	PP	9002	
JUVENILE CORR. CARE & TRTMT.	PP	9002	6031
SERVICES TO THE DISADVANTAGED	SD		
SOCIAL SERVICES ADMINISTRATION	SD	9501	
STATE SOCIAL SERVICES ADMIN.	SD	9501	9510
COUNTY SOCIAL SERVICES OPER.	SD	9501	9511
LOCAL OPERATIONS	SD	9501	9512
FAMILIES AND CHILDREN	SD	9502	
FAMILY SELF-SUFFICIENCY	SD	9502	9520
CHILD WELFARE	SD	9502	9521
FAMILY/COMMUNITY HEALTH	SD	9502	9522
ADULTS/SR. CITIZENS	SD	9503	
SERVICES TO THE AGING	SD	9503	9530
SERVICES FOR THE DISABLED	SD	9503	9531
EMPLOYMENT AND TRAINING	SD	9504	
GOVERNOR'S JOB TRAINING OFFICE	SD	9504	9540
TRANSPORTATION	TR		
HIGHWAYS	TR	4001	
HIGHWAYS ADMINISTRATION	TR	4001	4010
HIGHWAYS CONSTRUCTION	TR	4001	4011
HIGHWAYS MAINTENANCE	TR	4001	4012
HIGHWAYS OPERATIONS	TR	4001	4013
HIGHWAYS SPECIAL PROGRAMS	TR	4001	4014
MOTOR VEHICLE ADMINISTRATION	TR	4002	
MOTOR VEHICLE ADMINISTRATION	TR	4002	4020
PORTS OF ENTRY	TR	4003	
PORTS OF ENTRY	TR	4003	4030
STATE PATROL	TR	4004	
GENERAL OPERATIONS	TR	4004	4040

APPENDIX 3

DESCRIPTION OF SPENDING AUTHORITY INDICATOR (SAI) CODES AND SUPPORTING DOCUMENTATION REQUIREMENTS

This appendix contains a listing of SAI codes available for use on AP documents in COFRS. The list includes the SAI code title, a brief description, examples of the proper and improper use of each code, and the documentation requirements to support any request to affect appropriation authority.

The SAI code definitions and documentation requirements are important for several reasons. These codes provide agencies the information they need to ensure timely processing of appropriation transaction (AP document). The SAI code is used by the Office of the State Controller to produce the budget-to-actual statements that are included in the general purpose financial statements and quarterly financial reports. In addition, the SAI code is used by the FAST to prepare a monthly budget reconciliation by type of spending authority. Agencies need to be careful in selecting the SAI used on each AP document. The documentation requirements are necessary to help us ensure that all appropriation authority recorded in the system is adequately and consistently supported.

If there are no dollars on the header of the AP document, an 07 SAI code should be used for all funding sources except federal or custodial – use an 04 SAI code in these instances. There is one exception to this rule. Record and release restrictions using the SAI code related to the original source of funding.

The documentation requirements for each SAI code indicate what the FAST needs in order to review and approve AP documents. In cases where multiple documentation items are listed, all items may not be required. The documentation list is not all inclusive, and in unique situations additional documentation may be necessary. All AP documents should contain a brief narrative description of the intended action and a contact person's name and phone number. This includes explaining why a zero-dollar AP document is necessary to activate a revenue source or an appropriation code.

The SAI code definitions in this appendix supersede the definitions in previous years' open/close instructions, Alert No. 80 (issue date December 13, 1993), and the OSC external policy memorandum dated February 1, 1995.

Please review the list carefully and contact your field accounting specialist if you have any questions.

01 LONG BILL – Use this code for the initial recording of Long Bill appropriation spending authority. If this code is used, budget must be recorded in a COFRS appropriated (numeric) Long Bill line item code with the one exception noted in bullet No. 3 below involving selected higher education funds.

Proper use of this code includes:

- Recording current fiscal year's operation portion of the Long Bill.
- Recording capital construction portion of the Long Bill in the year it is approved by the Governor (lump sum recording by the OSC or direct agency recording excluded from the OSC's lump sum recording).
- Recording appropriation spending authority in selected higher education funds (funds 305, 310, 331, 332, 375 for the Auraria Higher Education Center (and potentially by any higher education institution that loses its fully qualified TABOR enterprise status) and Fund 320 for higher education institutions that are fully qualified TABOR enterprises).
- Recording and releasing restrictions when the Long Bill was the original source of funding.

These are the only proper uses for this code. It should never be used to increase or decrease appropriation authority after the Long Bill has been recorded and reconciled.

Improper use of this code includes:

- Recording adjustments to the Long Bill made in either a special bill or a supplemental bill.
- Recording any duplicate or double appropriation authority.
- Recording capital construction carryforwards or reversions.
- Recording increases in federal spending authority beyond the memo appropriations in the Long Bill.
- Recording appropriation authority required by substantive statute.
- Recording appropriation authority in a COFRS nonappropriated Long Bill line item code with the exception of selected higher education funds.

Documentation required to support use of this code includes:

- An OSC coded copy of the annual Legislative appropriation act (Long Bill) signed by the Governor.

02 SPECIAL BILL – Use this code for any appropriation spending authority that arises from a special bill passed by the legislature and approved by the Governor during the regular or any special session and is not otherwise appropriated to an agency through the Long Bill, supplemental bill, or a statute. Appropriation spending authority recorded with this code must be recorded in a COFRS appropriated (numeric) Long Bill line item code.

Proper use of this code includes:

- Recording any specific appropriation made through a special bill approved by the Governor.
-
- Recording and releasing restrictions when a special bill was the original source of funding.

Improper use of this code includes:

- Recording appropriation authority arising from substantive statute (i.e., authorized to expend).
- Recording changes made to the Long Bill through a subsequent Long Bill or a supplemental bill.
- Recording an adjustment to an appropriation made in a special bill by a supplemental bill. The original recording should not be reversed and reentered with a SAI code for supplemental.
- Recording appropriation spending authority in a COFRS nonappropriated Long Bill line item code.

Documentation required to support use of this code includes:

- A copy of a Governor approved legislative act with an appropriation clause or clauses for the appropriate fiscal period, fund/agency, and from the appropriate source. The bill should contain a specific appropriation.

03 SUPPLEMENTAL BILL – Use this code for any appropriation spending authority arising from a supplemental bill signed by the Governor that either changes, adds, or reduces appropriation authority granted to an agency by the Long Bill or a special bill. If this code is used, budget must be recorded in a COFRS appropriated (numeric) Long Bill line item code.

Proper use of this code includes:

- Recording the impact of any Governor approved legislative action specifically titled as a supplemental.
- Recording adjustments made in one fiscal year's Long Bill to another fiscal year's Long Bill (Add-on to the Long Bill).
- Recording adjustments to a special bill included in a narrative section of a supplemental bill that is an actual adjustment to the spending authority and not a repeat of a special bill.
- Recording 1331 emergency supplemental approved by the JBC, CDC, OSPB, and the OSC, as applicable.
- Recording and releasing restrictions when a supplemental bill was the original source of funding.

Improper use of this code includes:

- Recording appropriation spending authority included in a supplemental bill that repeats the action of a special bill.
- Recording appropriation authority in a COFRS nonappropriated Long Bill line item code.
- Recording appropriation spending authority arising from substantive statute (i.e., authorized to expend).
- Recording any duplicate or double appropriation authority.

Documentation required to support use of this code includes:

- A copy of a Governor approved legislative supplemental appropriation act supporting the amount of changes requested for the appropriate fiscal period, fund/agency, and from the appropriate source.
- An OSC coded copy of a Governor approved annual Legislative appropriation act (Long Bill) that changes an amount or source of a previously recorded Governor approved legislative appropriation act (Long Bill or supplemental bill).
- A copy of a Governor approved legislative act (special bill) with an appropriation clause that change an amount or source of a previously recorded Governor approved legislative appropriation act (Long Bill or supplemental bill).

Note on adjustments to memo federal appropriations in supplemental bills:

If a supplemental bill includes an increase in memo federal appropriations beyond what the agency believes they need or will be able to support with a federal award, record the total increase and restrict the unsupported and/or unneeded amount.

If a supplemental includes a decrease to memo federal appropriation authority and 100 percent of the federal spending authority that is currently recorded is supported with a federal award, take no action on the supplemental.

If a supplemental includes a decrease to memo federal appropriation authority and there exists unsupported federal appropriation authority, reduce the appropriation to the unsupported amount or to the negative supplemental, which ever is less.

04 CUSTODIAL – Use this code to record any nonappropriated custodial funds. Custodial funds are defined as funds which are given to the state that can be specifically identified and set aside, which are for a specific purpose, for which the state is to act as a custodian, and which are not available for the general use of the state. Examples of custodial funds are federal funds, private gifts, grants or donations, and court awards. Gifts, grants and donations received for the general use of a state agency are not considered custodial funds. Please refer to SAI 10 if your agency has statutory authority to receive and expend gifts, grants, donations and/or contracts. If this code

is used, budget may be recorded in either a COFRS appropriated (numeric) or nonappropriated Long Bill line item code.

Proper use of this code includes:

- Recording federal awards that are either not appropriated or recording the amount of a federal award that is in excess of the memo appropriations in a legislative act (Long Bill, special bill, or supplemental).
- Recording nonappropriated gifts (gifts per definition in CRS 24-77-102(6)) or the amount of a gift that is in excess of the appropriations in a legislative act (Long Bill, special bill, or supplemental) when use of the gift is restricted for a particular purpose by the donor.
- Recording the carryforward of any of the two previously mentioned items into a subsequent fiscal year.
- Recording spending authority related to gifts, grants or donations received by a department for which the department acts as a trustee or agent and where the use of the funds have been restricted for a specific purpose. Statutory authority is not needed for the department to act in this capacity and expend custodial funds.
- Awards to the state by court action (any level of court).
- Recording and releasing restrictions when was the original source of funding was custodial.

Improper use of this code includes:

- Recording gifts, grants and donations where the donor has not placed a restriction on the use of the funds (see SAI 10).
- Recording any item that has been appropriated.
- Recording any item that does not meet the definition of custodial funds.

Documentation required to support use of the code includes:

- A copy of a federal award document applicable for the period in which the appropriation authority is being requested and supporting the requested amount.
- A copy of a preliminary federal award document applicable for the period in which the appropriation authority is being requested. This may take the form of an official preliminary award, an amount specific letter from the granting agency, or a general intent to fund letter from the granting agency.
- A copy of a contract or court award from another state agency which identifies that the funds being received by the requesting agency have been granted to them, for the applicable period, and indicating that the funds are 100 percent federal pass-through.
- Evidence (copy of a check, warrant, award letter, etc.) of a nonappropriated, nonstatutorily authorized gift, grant or donation.
- Court award or settlement document.
- Documentation of any previous period expenditures of the funds for awards with budget/award periods that cross state fiscal periods (i.e. state FY07-08; award Period 10-1-05 to 9-30-06). Possible sources for this item are GPP09 reports, APPI screen prints, and/or AFSI screen prints.
- A completed "Illustration G" worksheet, documenting the amount requested. This worksheet should accompany an award letter and is never adequate documentation by itself (unless it references previously provided documentation such as federal awards).

05 ROLLFORWARDS – Use this code to record state controller approved rollforwards of general, general exempt, cash, or cash exempt appropriations. If this code is used, budget must be recorded in a COFRS nonappropriated Long Bill line item code.

Proper use of this code includes:

- Recording any general, general exempt, cash, or cash exempt appropriation for which the state controller has approved a rollforward from one fiscal year to the next.
- Recording and releasing restrictions when the original source of funding was a rollforward.

Improper use of this code includes:

- Recording the carryforward of multi-year appropriations (i.e. capital construction – see SAI 08) or the carryforward of custodial funds (see SAI 04).

Documentation required to support use of this code includes:

- Evidence of state controller approval for the rollforward of the requested funds.
- Evidence that the amount requested is actually available (i.e. BDA01R, APPI, AFSI screen prints, etc.).

06 CAPITAL CONSTRUCTION REVERSIONS – Use this code when recording decreases in appropriated capital construction projects for the purpose of appropriation close-out/reversion. This is the only appropriate use. This code is primarily used in Fund 461. Please contact your field accounting specialist for use in other funds.

Documentation required to support use of this code includes:

- At fiscal year-end, a Capital Construction Continuing Appropriation Status spreadsheet indicating department's concurrence that the remaining project funds revert. A screen print of the APPI table supporting the dollar amount should also be submitted.
- During the year, a screen print of the APPI table supporting the dollar amount of the reversion.

07 TRANSFERS – Use this code when allocating appropriation authority for routine purposes. There must never be a net impact, either increase or decrease, on total appropriation authority at the statewide level. This code may be used in either a COFRS appropriated (numeric) or nonappropriated Long Bill line item code.

Proper use of this code includes:

- Recording the allocation of "centralized appropriation" items as defined in the headnotes to the Long Bill.
- Moving appropriation authority among appropriations codes within a single long bill line item.
- Recording allocations of appropriations made to one department which are intended to be utilized at another department (i.e., salary survey appropriation to the Department of Personnel).
- Recording transfers of controlled maintenance appropriations approved by the Office of the State Architect.
- Recording zero-dollar AP documents, except for creating or releasing restrictions which shall carry the SAI code associated with the original funding source.

Improper use of this code includes:

- Recording transfers of appropriation required by special bills.
- Recording year-end transfers allowable per CRS 24-75-108 to 110.
- Recording actions that increase or decrease net appropriation authority at the statewide level.
- Recording actions that change the type of appropriation authority (i.e., decrease cash and increase cash exempt in the same amount).

Documentation required to support use of the code includes:

- Documentation (or a statement that documentation is on file at the department) of actual group health, dental and life or short-term disability expenditures.
- Indication that appropriation codes used are in the same line item (i.e., through review of APPI or other means of determining Long Bill lines).
- Documentation that amount is available to transfer from one line item to another.
- Legislative intent that an appropriation to one department is to be used by another department and the amount intended to be used; such as schedule in an appropriation bill. A "T" notation in the Long Bill does not satisfy this requirement.
- Properly approved State Building's form SC4.1.

08 CAPITAL CONSTRUCTION CARRYFORWARDS – Use this code to record the unexpended portion of a capital construction project appropriation that is available in the current fiscal year. If this code is used, budget must be recorded in a COFRS appropriated (numeric) Long Bill line item code.

Proper use of this code includes:

- Recording the unexpended balance of capital construction projects appropriated in prior years that have not expired (three year capital construction appropriation life).
- Recording the unexpended but properly encumbered balance of expiring capital construction projects.
- Recording and releasing restrictions when the original source of funding was a capital construction carryforward.

Improper use of this code includes:

- Recording the reversion of a completed or closed project.
- Recording any noncapital construction item.
- Recording the carryforward of any nonappropriated capital construction project.
- Recording transfers of controlled maintenance appropriations approved by the Office of the State Architect.

Documentation required to support use of this code includes:

- Properly completed Capital Construction Appropriation Status form for the projects still within their three-year life span.
- Properly completed Capital Construction Appropriation Status form indicating department's request to carryforward remaining funds for a project that is scheduled to expire. Along with request, must include documentation of valid and outstanding encumbrance supporting the request amount.
- Documentation supporting the remaining available spending authority for a project (copy of APPI table).

09 THIS CODE IS SUSPENDED – DO NOT USE UNDER ANY CIRCUMSTANCE.

10 STATUTORY AUTHORITY – Use this code to record appropriation authority based in substantive statute. The statutory authority may or may not be specific in dollar amounts.

Proper use of this code includes:

- Recording spending authority for private gifts, grants and donations when ability to accept and expend these funds is authorized by statute.
- Recording spending authority for statutorily required distributions.
- Recording spending authority for casualty insurance reimbursements.
- Recording transfers to the capital construction fund required by statute and repeated in the headnotes to the Long Bill; including transfers from the General Fund and the Lottery.
- Recording spending authority in a fund necessary for the transfer of excess fund balance to any other fund when there is a statutory limitation on the fund's fund balance.
- Recording off-budget spending authority necessary for a department to meet its statutory responsibilities.
- Recording amounts that the Legislature has 'authorized', through statutes, the Executive Branch to expend.
- Recording amounts authorized through a Governor's Executive Order where the Governor is specifically allowed by statute to authorize spending.
- Recording the General Fund (Fund 100) side of the higher education double booking in nonappropriated LBLIs.
- Recording and releasing restrictions when the original source of funding was statutory.

Improper use of this code includes:

- Recording any gifts, grants or donation received when statutory authorization does not exist to receive and expend those funds.
- Recording appropriation specifically authorized through legislative appropriation action (Long Bill, special bill, or supplemental) that is not based in substantive statute.
- Recording any federal funds.

Documentation required to support use of this code includes:

- Statutory cite being used to support spending authority request.
- Documentation of nonappropriated statutorily authorized gift, grant or donation (or amount in excess of appropriation).
- Evidence of insurance settlement (CRS 24-30-202(21)).

11 INFERRED APPROPRIATION – Use this code when appropriation authority is needed to execute a transfer of revenues from one fund to another fund. This may be either intra or interdepartmental and may be either intra or interfund. In addition, use this code for any duplicate appropriation authority. All spending authority recorded using this SAI must be recorded in a COFRS nonappropriated Long Bill line item code.

Proper use of this code includes:

- Recording spending authority to execute a transfer required to support an appropriation in another area (Long Bill headnote Section 2(1)(e)(IV)). In situations related to the headnote, there must be a corresponding and equal appropriation to justify the amount.

- Recording appropriation authority to make disbursements to outside parties when legislative appropriation is made to a different fund or agency from where the actual disbursement occurs.

Improper use of this code includes:

- Recording spending authority for reversion purposes.

Documentation required to support use of this code includes:

- Evidence of appropriation intended to be supported from the transferring source. This can include letternotes or footnotes contained in the Long Bill or supplemental bills or legislative intent specified in special bills.

12 STATUTORY TRANSFERS – Use this code only for year-end transfers allowable per CRS 24-75-107.5 to 110. There must be a $0 net impact on statewide appropriation authority when using this SAI code.

Proper use of this code includes:

- Recording year-end transfers allowable per CRS 24-75-107.5 to 110, and approved by OSPB and the Office of the State Controller, as applicable.

Improper use of this code includes:

- Recording any routine suballocation of centralized appropriations.
- Recording allocations of appropriation within a Long Bill line item to several appropriation codes.
- Recording transfers which are allowable per headnotes to the Long Bill.
- Recording transfers required by a special bill or supplemental.

Documentation required to support use of this code includes:

- Evidence of the Office of State Planning and Budgeting and state controller approval of transfer.
- Documentation of available amount (APPI screen print).
- Statement that transfer is in accordance with CRS 24-75-107.5 to 110.

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