FISCAL PROCEDURES MANUAL

March 2002

DEPARTMENT OF PERSONNEL & ADMINISTRATION
Division of Finance and Procurement

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CHAPTER 1: SECTION 1
INTRODUCTION

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

FROM: Arthur L. Barnhart
State Controller

DATE: March 22, 2002

SUBJECT: *FY01-02 Closing/FY02-03 Opening Procedures*

The major change again this year was the implementation of GASB 34 and 35 beginning July 1, 2001. Last year we began by opening the books under GASB 34/35. This year marks our first closing under the new reporting model. Chapter 9 dealing specifically with GASB 34/35 issues remains; however, many of the topics have also been integrated throughout the manual.

The "Highlights" section following this letter summarizes changes and improvements for this fiscal year. I would encourage each agency to make full use of the "Agency Planning Guidelines and Checklist" and the "Checklist for GASB 34/35 Implementation" to ensure each of the tasks appropriate to your agency are specifically assigned. I have also included for your reference a copy of this year's risk letter from the Office of the State Auditor. Success in this increasingly complex process can only be assured when each of us assumes personal responsibility for our portion of the open/close process. Each of you should be proud of the successful closings/openings in prior years. I look forward to a successful closing/opening for this year.

I sincerely appreciate everyone's suggestions and efforts to improve this process every year. Your input is essential to continue improving the open/close process. I also thank the COFRS help line staff for training sessions on INFOPAC and document direct that have assisted state agencies in securing the reports they believe are necessary at fiscal year end. This year the Financial Data Warehouse is an added tool for use during the open/close process.

These procedures are available on our website at **http://www.sco.state.co.us.** In addition to the procedures, many other items that were formerly available in this manual are now on our website where updated versions may be maintained to more easily reflect changes.

Best wishes for a successful close. I know with the hiring freeze and other budget constraints, closing will put a lot of pressure on your existing staff. Thank you for your continued cooperation and support; this year more than ever, I sincerely appreciate it.

STATE OF COLORADO

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State Auditor

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200 East 14th Avenue
Denver, Colorado 80203-2211

To: Agency Controllers

From: Joanne Hill

Topic: Preliminary Risk Areas for Fiscal Year June 30, 2002 Audit

Date: March 7, 2002

At the request of the State Controller's Office, we are advising agencies of some preliminary risk areas for the Fiscal Year 2002 Statewide Single Audit. As always, we will be following up on prior year findings, performing normal audit tests as defined by generally accepted auditing standards, reviewing compliance with selected statutes, and addressing other agency-specific key financial items.

The risk areas identified for Fiscal Year 2002 include, but are not limited to, the following:

→ **GASB 34** - This area will have increased significance during the first year of its implementation. We will continue to work with the State Controller's Office and other state agencies in reviewing their GASB 34 implementation efforts.

→ **Year-end cutoff procedures** - As in prior years, we will review cutoff issues due to the importance in the budgetary process. A major concern we have noted is with agencies booking payables beyond the cutoff date.

→ **Federal awards** - It is essential for those agencies receiving federal funds to comply with the requirements in OMB Circular A-133. We continue to note problems during the audits including insufficient subrecipient monitoring, incorrect eligibility determinations, unallowable costs being charged to federal programs, and timeliness of cash draws.

→ **Information System**- As agencies update information systems, new opportunities and challenges arise in relation to the operations and financial reporting. We have identified issues in the prior year and will continue our review of agency systems to determine any potential issues.

→ **Audit Adjustments** - With the recent introduction of SAS (Statement on Auditing Standards) No. 89, Audit Adjustments, a greater level of communication between our office and all state agencies will be required. This standard puts more responsibility on "management" for the passage of immaterial adjustments. We still continue to stress the importance of communicating all adjustments arising from the audit to the State Controller's Office and the Office of the State Auditor. Communication is necessary to ensure that the same adjustments are made to both stand-alone statements and the State's financial statements.

→ **Interest on Custodial Funds** - A number of state agencies use custodial funds to record monies held on behalf of others. These monies are deposited with Treasury as part of the pooled cash and interest is earned on the deposits. We have noted that a portion of custodial funds are not receiving the interest earned; instead the interest is being deposited into the State's General Fund.

→ **Reconciliations** - Reconciliations between supporting documentation and the State's accounting system can aid agencies in identifying potential errors or concerns. We have noted in preceding audits that agencies do not perform reconciliations to ensure that errors are found and resolved in a timely manner.

→ **Analytical Review** - The use of analytical reviews can aid in identifying potential problems or concerns. Our office regularly uses such techniques to identify fluctuations in revenue and expenditures. We will review agencies' use of analytical reviews to identify and prevent errors and irregularities.

→ **Indirect Costs** - Accounting for indirect cost recoveries is as important as accounting for other revenue received. We want to stress the importance of proper booking of recoveries and any subsequent expenditure of these funds. We have noted in preceding audits that agencies did not obtain spending authority for indirect cost recoveries, prior to expending the funds; thus, circumventing the budgetary process.

FY01-02 CLOSING/FY02-03 OPENING HIGHLIGHTS

The following items are brought to your attention, as they are either a substantial change from last year's instructions or a new area of emphasis. Review of these highlights should not be used as a substitute for a close review of the text of these instructions.

1. This is the first year we are closing under the new reporting model instituted by GASB 34/35. Chapter 9 still contains the GASB issues; however, they have been integrated throughout the Fiscal Procedures Manual (FPM), as well.

2. One page 22 there is a "Checklist for Implementation of GASB 34/35". Use it!

3. Funds are no longer smart-coded. The fund category group classifications are located in Chapter 3, Section 3.17 and in the funds list in the chart of accounts.

4. The accounts to classify accounts receivable remain the same; the listing has been moved from Chapter 5 to Chapter 3, Section 3.4. However, the accounts receivable turnaround report will no longer be used to develop the State Controller's accounts receivable report. Instead the report will be prepared directly from COFRS and CCS data.

5. For some agencies the implementation of GASB Interpretation #6 as required in GASB 34/35 means a change in the year end accrual of retirement payouts. (See Chapter 3, Section 3.13.)

6. Compensated absence liabilities for governmental funds are recorded in fund 471. Information necessary to calculate the compensated absences accruals will be distributed via an alert as soon as it becomes available. Remember that the state's PERA contribution percentage was reduced in this fiscal year to 9.9%.

7. Higher Education has many reporting changes for implementation of GASB 34/35 that are interspersed throughout this manual including the information on the Exhibit J Data report and an updated Exhibit J.

8. There are new exhibits included in Chapter 3, Section 5: S—Changes in Short-Term Financing, T—Segment Reporting, U—Other Disclosures and V—Higher Education Cash Flow Statement—Supplemental Information.

9. There are changes to existing exhibits: C—Schedule of Changes in Longer-Term Liabilities, D1—Debt Service Requirements to Maturity (Governmental and Internal Service Funds), D2—Debt Service Requirements to Maturity (Business Type Activities), J—Financial Statement Reconciliation and N—Schedule of Investments.

10. The Interagency Receivable/Payable confirmation form eliminates the use of many-to-many fund relationships. (See Chapter 5, Section 5.28.)

11. There is a new addition, Chapter 5, Section 1 that lists all of the SCO diagnostic reports available on COFRS, the purpose of the report, the fields and how to read it.

12. Agencies that receive federal funds from pass-through entities are reminded of their special obligation to report audit information to those entities. (See Chapter 1, Section 3.5.1.)

13. Chart of Accounts Change – Numerous changes have been made to the chart of accounts. Changes to the chart of accounts are noted in **bold** type. See Appendix 3. The chart of accounts is also available on our website.

14. 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. (See Chapter 3, Section 1.)

1.1 Agency Planning Guidelines For FY01-02 Closing And FY02-03 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. Remember that there may be revenue source codes for transfers that have changed because of GASB 34/35.
   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 APP2's by your field accounting specialist.
   e) Prepare Long Bill booking worksheet.
   f) Process AP's to record FY02-03 Long Bill using the book process.
   g) Prepare expense/revenue budget worksheets.
   h) Process expense (EB) and revenue (RB) budget documents.
   i) Process FY02-03 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, GBL's, 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 REJA, REJV, and REPV tables.
   o) Identify new codes needed by the agency for implementation of GASB 34/35.

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 absences liability.
   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) Insure 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.
   m) Clear all default and clearing accounts.
   n) Prepare all required exhibits; if you use your own forms, be sure that the exhibit letter and agency name are on each form. Use e-mail or electronic submission whenever possible.
   o) Submit agency/department financial statements if required.

p) Be sure all entries for GASB 34/35 implementation have been made.

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 requests prior to system cutoff date.
   c) Cut off central services, correctional industries orders well before the IT cutoff date; remember that State Forms 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 on-line 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.

1.2 Agency Planning Checklist FY01-02 Closing/FY02-03 Opening

Due Date	*Date Completed*	*Task*	*Ref. Page #*
		Italics = closing; regular type = opening.	
Beginning March 4	_____	Changes and deletions to APP2 submitted to field accounting specialist for approval.	53
Beginning March 4	_____	Submit requests to COFRS for FY02-03 automatic document numbering prefix identifiers (ADNT table entries).	37
April 12	_____	*Beginning accumulated depreciation entries recorded in appropriate fund.*	295
April 19	_____	*Requisitions for items not on state contract or price agreement must be received by agency purchasing contacts --- delivery by June 30.*	n/a
May 10	_____	*Purchase requisitions for items on state contract/price agreement received by appropriate purchasing agent --- delivery by June 30.*	n/a
June 1	_____	*Expired warrant selection process runs and populates EXPW table for agency review and posting of federal portion.*	103
June 10	_____	*Bank confirmations sent to confirm all agency bank accounts.*	176
June 17	_____	*Requests to cancel or reissue aged warrants from the EAP18R report submitted to SCO for processing prior to the expired warrant purge.*	103
Beginning June 17	_____	Review EAP03R for Aged Open Encumbrances Report for identification and posting of a lapse indicator to PORL.	45
June 21	_____	Target date to have all revenue receiving appropriations active in COFRS and to notify the Department of Revenue of the coding string.	61
June 21	_____	Deadline for agencies' 3rd level approval on AP transactions needed to record FY02-03 Long Bill.	58
June 27	_____	*Requests submitted to SCO for the cancellation of FY01-02 warrants. No FY01-02 warrants will be canceled after June 27;they will be canceled in FY02-03.*	103
June 28	_____	*Physical inventory of consumable goods completed on or before this date.*	91
June 28	_____	*Petty cash and change funds counted.*	188

Due Date	***Date Completed***	***Task***	***Ref. Page #***
		Italics = closing; regular type = opening.	
June 28	_____	*Cash deposited with the State Treasurer's Office prior to the cutoff (walk-in cutoff is 2:00 pm). Wire or electronic transfer to the treasurer by close of business.*	89
June 28	_____	*All inventory module transactions must be cleared by the close of business.*	92
July 1 – July 31	_____	New year encumbrances begin processing from the SUSF file.	44
July 5	_____	*Initiation of IT's required for period 12 close.*	82
July 9	_____	*Last FY01-02 biweekly payroll posted.*	88
July 9	_____	*IT's with higher education processed.*	82
July 11	_____	*CR documents completed and approved by the State Treasurer.*	89
July 12	_____	*IT's with non higher education processed.*	81
July 12 – 26	_____	*Initiate intra/interfund receivable/payable confirmations and refer disputed amounts to your field accounting specialist as early as possible in this period.*	190
July 12	_____	PO's accepted on COFRS for encumbrances to automatically roll.	43
July 12	_____	PORA table reviewed for roll/lapse and changes made to account codes prior to encumbrances automatically rolling to FY02-03. **Appropriation codes for rollforwards should have $0 if necessary so that the code will accept the rollforward encumbrance.**	43
July 12	_____	*All balances from balance sheet 2751 cleared.*	103
July 12	_____	*Deadline for booking FY01-02 Supplemental Bills and FY01-02 Special Bills with expenditure authorizations.*	n/a
July 12	_____	*Clear all default and clearing accounts. These include the following balance sheet accounts: 1583-1599, 2510, 2520 and 2751. (Target date)*	98
July 12	_____	*Rollforward requests submitted to SCO.*	75
July 12	_____	*All intra/interfund receivable/payable issues related to Central Services billings resolved with Audrey Aultman, (phone 303-866-2433).*	190

Due Date	***Date Completed***	***Task***	***Ref. Page #***
		Italics = closing; regular type = opening.	
July 12	_____	*Budget transfer and overexpenditure requests submitted to SCO.*	67
July 19	_____	*Capital Construction CCCAS form for reversions submitted to SCO.*	208
July 19	_____	Capital Construction CCCAS forms to extend spending authority for expiring projects submitted to SCO, with the appropriate AP document signed screen print attached.	209
July 24	_____	*All Highway Users Tax Fund Certifications submitted to the State Treasurer by noon.*	n/a
July 24	_____	*All Tobacco Cash Fund Certifications submitted to the State Treasurer by noon.*	n/a
July 26	_____	*Last day to confirm intra/interfund receivables/payables.*	190
July 31	_____	*Compensated absences accruals must be completed by the close of period 13. The* ***PERA percent is 9.9%*** *for FY01-02; Medicare is included in the annual leave accrual.*	89
July 31	_____	*Period 13 of FY01-02 closes for agency input.*	n/a
August 5	_____	*Letters due for approved overexpenditures.*	67
August 16	_____	CCCAS forms to reestablish capital construction continuing appropriation spending authority submitted to SCO.	215
August 21	_____	*Variance analysis responses submitted to SCO.*	102
August 21	_____	*Agency exhibit listing and completed exhibits A1, A2, B, C, D, E, F1, F2, G, I, J, L, M, N, O,P, Q and R submitted to SCO.*	125
August 21	_____	*Financial statements submitted to SCO; AJE's proposed.*	107

Due Date	***Date Completed***	***Task***	***Ref. Page #***
		Italics = closing; regular type = opening.	
August 30	_____	Completion date for booking state controller approved rollforwards, all continuing capital construction appropriations and special bills.	55, 75, 209
September 13	_____	Deadline for booking FY02-03 Special Bills with FY02-03 spending authorizations.	60
September 23	_____	*Exhibit K due to SCO.*	158
September 30	_____	Accounts payable should be cleared.	82
September 27	_____	*Management's Discussion and Analysis due to SCO for Higher Education Governing Boards.*	107
September 30	_____	*Accounts Payable relating to FY01-02 should be cleared.*	82
November 8	_____	*Annual Travel Report turnaround forms due to SCO.*	245

1.3 Checklist for GASB 34/35 Implementation

Start Date	*Due Date*	*Date Complete*	*Task*	*Fund Cat.*	*Ref. Page*
Tasks to complete before the beginning of FY01-02					
4/1/01	6/1/01		Review the fund structure in the FY01-02 chart of accounts.	All	FPM-P322 G34- ¶63
4/1/01	6/22/01		Record the FY01-02 Long Bill using the revised chart of accounts with particular attention to the changes in transfer codes for annotation purposes.	All	FPM-P322 G34- ¶63
4/1/01	9/1/01		Establish and publish the planned condition level at which infrastructure assets reported under the modified approach will be maintained. (Department of Transportation only)	RX	FPM-Ch. 9 G34- ¶133b
4/1/01	9/1/01		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)	RX	FPM-Ch. 9 G34- ¶132b
Tasks to be operational on July 1, 2001					
7/1/01	Ongoing		Begin recording all activities using the appropriate accounting principles for the fund the activity has been assigned under the new GASB 34 fund structure. For example: • Group Benefits Plans as a pension fund rather than an internal service fund, • Unemployment Insurance as an enterprise fund rather than an expendable trust • Higher Education as an enterprise fund • State Lands as a permanent fund rather than a nonexpendable trust fund	All	FPM-Ch. 9 G34- ¶63-73, ¶138 G35- ¶5, 43
7/1/01	Ongoing		Record all transfers under the revised transfer coding in the FY01-02 chart of accounts.	All	FPM-P322, G34- ¶112a
7/1/01	Ongoing		Record any intrafund receivables and payable recorded throughout the year under the revised GASB 34 fund structure.	All	FPM-Ch. 9, G34- ¶58, 59, 112a
7/1/01	Ongoing		Code capital grants separately from operating grants. Capital grants should be recorded in revenue source codes 7430, 7530, 7630, 7730, or 7830.	All	FPM-Ch. 9 G34- ¶50
7/1/01	FY02 Close		Amortize premium/discount and gain/loss on debt refunding (debit/credit 6730, or 6740 and debit/credit balance sheet account 2801, 2806, 2803, 2807, or 2809.)	All	FPM-Ch. 9 G34- ¶146
7/1/01	Ongoing		Use revised coding to separate intrafund and interfund for disbursements of pass-through federal grants (object code 5770 and 5771) and state grants and contracts (object codes 5775 and 5776).	All	FPM-Ch. 9 G34- ¶48-50 Omnibus ED ¶10
7/1/01	Ongoing		Begin recording deferred revenue related to advances (revenue source code 250X) separately from deferred revenue related to long-term assets such as taxes receivable (revenue source code 2530).	All	FPM-Ch. 9 G34- ¶85
7/1/01	Ongoing		Begin recording restricted assets and related liabilities in a fund separate of the related operating fund for the activity. You may need to request that SCO create a new fund.	All	FPM-Ch. 9, P257 G34- ¶35
7/1/01	Ongoing		Record depreciable assets separately from nondepreciable assets (affects land improvements and art & historical treasures).	All	FPM-Ch. 9 G34- ¶116
7/1/01	Close of Period 9 FY02		Segregate existing depreciable land improvements and art & historical treasures from nondepreciable assets of the same type.	All	FPM-Ch. 9 G34- ¶116

Start Date	*Due Date*	*Date Complete*	*Task*	*Fund Cat.*	*Ref. Page*
7/1/01	Ongoing		Begin recording capital asset related debt separately from operating debt.	All	FPM-Ch. 9 G34- ¶33
7/1/01	Close of Period 9 FY02		Record accumulated depreciation as of June 30, 2001 in fund 471 for all general fixed assets. Higher education should complete the same task with the accumulated depreciation recorded in the plant fund.	All	FPM-Ch. 9 G34- ¶16
7/1/01	Ongoing		Begin recording the principal of permanent funds (nonexpendable portion) in a fund separate from the earnings or expendable portion of the permanent fund.	BX	FPM-Ch. 9 G34- ¶35
7/1/01	Ongoing		Begin coding additions to Permanent Funds to revenue source code 9525.	BX	FPM-Ch. 9 G34- ¶53 Q&A Q#123
7/1/01	Ongoing		Record bond premium proceeds (acct 7010) in an other financing revenue source code separately from bond proceeds, and track the premium in a separate balance sheet account (2801 or 2806) for future amortization.	Govt'l	FPM-Ch. 9 G34- ¶88, ¶146
7/1/01	Ongoing		Prepare to segregate at year end current liabilities (due within one year) from noncurrent liabilities (due after one year) for governmental funds. This requirement includes compensated absences.	Govt'l	FPM-P253 G34- ¶81-82 GFOA –2001 Bluebook P484
7/1/01	Close of Period 9 FY02 for the Acc. Deprec entries. Close of Period 6 for all other entries in this cell.		Establish beginning balances in fund 471 for all modified to full accrual adjustments including: (Note that some of the items listed in this cell are include elsewhere in this checklist. They are repeated here to create a complete list of JA entries to fund balance that must be approved by SCO.) • Existing deferred revenue (debit deferred revenue, credit fund balance) • Accumulated depreciation (debit fund balance, credit accumulated depreciation) • Bond premium/discount previously recorded as revenue in a governmental fund (debit fund balance, credit unamortized bond premium/discount or credit fund balance, debit unamortized bond premium/discount) (GASB 34 allows but does not require this entry. The same is true for deferred issuance costs and deferred gain/loss on debt refunding.) • All long term liability balances in fund 472 (debit fund balance and credit individual liabilities in fund 471). Segregate existing capital and operating debt in this entry It is best to make these entries early in the year before any accruals are done so that current year activity is not inadvertently included in the fund balance entry. You should use fund balance account 3400 for all of these entries except the accumulated depreciation entry, which should be made using fund balance account 3800.	Govt'l	FPM-Ch. 9 G34- ¶77
7/1/01	Close of Period 6 FY02		Close fund 472 by debiting liabilities and crediting amount to be provided. Establish long term liabilities in fund 471 by crediting individual liabilities and debiting fund balance (balance sheet account 3400).	Govt'l	FPM-Ch. 9 G34- ¶77
7/1/01	Ongoing		Begin using account type 23 for capital asset acquisitions of nonhigher education proprietary fund types.	EX, IX	FPM-P253 G34- ¶117
7/1/01	Ongoing		Begin recording proprietary fund type assets and liabilities in current and noncurrent accounts to support a classified statement of net assets.	EX, IX	FPM-P253 G34- ¶97
7/1/01	Ongoing		For internal service funds serving primarily governmental activities, begin recording internal service fund charges for services in the accounts that indicate the source of the revenue by program (revenue source codes 44XX). Also for internal service funds, record all external transactions in revenue class 440 (Non-program service fees) or in revenue source codes outside 44XX. This will allow SCO to exclude external transactions from the year end look back adjustment.	IX	FPM- G34- ¶59, 62, 85, 314

Start Date	*Due Date*	*Date Complete*	*Task*	*Fund Cat.*	*Ref. Page*
7/1/01	Close of FY02		Begin reporting scholarship allowances as a contra revenue account.	H.E. E1	FPM-Ch. 9 G34- Footnote #41 NACUBO G35 Q&A Q#79-87
7/1/01	Ongoing		Begin cross walking higher education indirect cost recoveries and expenses to COFRS as intrafund transfers, and ensure that they remain balanced.	H.E. E1	G34- ¶59 NACUBO G35 Q&A Q#14,41
7/1/01	Ongoing		Begin internal service fund accounting in fund 328 for higher education internal service activities using revenue and expense codes. Stop reimbursement accounting (that is, credits to expenditures accounts) for these activities.	H.E. E1	G34- ¶59 NACUBO G35 Q&A Q#14,41
7/1/01	Ongoing		Begin recording deferred compensation contributions segregated between member contributions (revenue source code 9531) and employer contributions (revenue source code 9532)	PX	FPM-Ch. 9 G34- ¶109
7/1/01	Close of FY02		Begin recording any current infrastructure additions.	RX	FPM-Ch. 9 G34- ¶148
7/1/01	Close of FY02		Record historical cost (or estimates) of all infrastructure assets back to FY80-81. (Not required by GASB until FY 2005-06, but the affected agencies expect to complete this task by the close of FY01-02.)	RX	FPM-Ch. 9 G34- ¶154
7/1/01	Close of FY02		Track capacity or efficiency enhancements that qualify for capitalization of infrastructure assets under the modified approach. Post entries to 471 to capitalize these assets and provide for elimination of the expenditure recorded in the governmental fund.	RX	FPM-Ch. 9 G34-- ¶148, Q&A Q#s-41, 58, 60, 61
3/1/02	Close of FY02		All state agencies need to review the balances in 1362/1363 and 1762/1764 to determine if their loans receivable are properly classified between current and noncurrent/long-term. Proprietary funds are required to segregate the balance into a current and noncurrent portion. Governmental funds are not required to segregate the balance between current and noncurrent, but they should record the loans in the account that best matches the nature of the loan.	All	G34- ¶97
3/1/02	Close of FY02		Higher education institutions need to begin coding/cross walking donations to the four accounts designed to support proper reporting on the SCRECNA and SCF. 6600 Donations Private-General, 6601 Donations Private-Endowment Additions, 6603 Donations Private-for Capital Assets, 6604 Donations Private-for Operations.	HE E1	G9- ¶16-27
3/1/02	Close of FY02		All state agencies that have issued Certificates of Participation need to reclassify the related balances, which were previously recorded as leases, to the new COP accounts 2608, 2808, and 2809.	All	Implem. Guide for G34 and Related Pronounc. Page 68
Tasks to be done solely in FY01-02 closing process					
7/1/02	Close of FY02		Provide information to the State Controller's Office on special and extraordinary items. An exhibit template will be included in the March 2002 Fiscal Procedures Manual.	All	FPM-Ch. 9 G34- ¶38, 56
7/1/02	Close of FY02		Accrue and balance intrafund and interfund receivables and payables under the revised GASB 34 fund structure.	All	FPM-P205, P273 G34- ¶58, 59
7/1/02	Close of FY02		Reclassify a portion of compensated absences as current. For governmental funds this entry is made in 471, and for all other funds, it is made in the fund that will make the payment.	All	G34- ¶31

Start Date	*Due Date*	*Date Complete*	*Task*	*Fund Cat.*	*Ref. Page*
7/1/02	Close of FY02		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. This is a change from the FY00-01 policy that is driven by the implementation of GASB Interpretation #6.	All	GASB Interpretation #6
7/1/01	Close of FY02		Record depreciation on all fixed assets (except infrastructure under the modified approach) for FY 01-02. This task can be done on a more frequent basis during the fiscal year at the agency's discretion.	All	FPM-Ch. 9 G34- ¶16
7/1/01	Close of FY02		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.)	All	G34 - ¶33
7/1/02	Close of FY02		Clear all intragovernment receivables and payables of agency funds through cash before the close of Period 13.	AX	FPM-Ch. 9 G34- ¶111
7/1/02	Close of FY02		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 record 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.	G1	FPM-Ch. 9 GASB INTERP. #6, G10- ¶64-68
7/1/02	Close of FY02		Higher Education institutions should reclassify restricted cash and restricted investments from the existing cash and investment accounts to 1034 and 1634. This entry will likely be done in fund 399. If restricted cash is held by the State Treasurer, the entry in 399 should not be to 1100 cash; instead, it should be made to another 10XX account. This will preserve the balancing of 100 cash with fund 995-Treasury Investment Offset. Nonhigher education agencies are not required to make this entry because they are required to account for restricted activities in a separate fund.	HE E1	G34- ¶99
7/1/02	Close of FY02		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 Nonexpendable. This entry is not required of nonhigher education agencies because they are required to account for restricted activities in separate funds.	HE E1	G34- ¶34, 35, 98
7/1/02	With FY02 Closing Exhibits		Report direct method cash flow information on Exhibit V for higher education at the governing board level. This information is not available on COFRS.	H.E. E1	FPM-P200 G34- ¶105
Close of FY02	With FY02 Closing Exhibits		Report higher education financial information (condensed SOA, SORECNA, direct method Cash Flows) on Exhibit T – Segment Reporting. This information is not available on COFRS.	H.E. E1	FPM-P196 G34- ¶122, 123

Start Date	*Due Date*	*Date Complete*	*Task*	*Fund Cat.*	*Ref. Page*
7/1/02	With FY02 Closing Exhibits		Report to the SCO 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 FY03 • Factors that affect trends in the information reported in the bullets above.	RX	FPM-Ch.9 G34- ¶132b, 133b, 148, 154

CHAPTER 1: SECTION 2
OPENING AND CLOSING CALENDAR

2.1 Events Calendar

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

Date	Event
March 2	FY02-03 table initialization completed - see Chapter 2, Section 1.3 for the list of tables to be initialized.
March 4	New year budget tables are available.
March 4	System available for input of FY02-03 pre-encumbrances and encumbrances into SUSF. There will be numerous errors that should clear when the FY02-03 appropriation and budget documents are processed. Please refer to Chapter 1, Section 4 for additional discussion of this issue.
March 4	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 FY01-02 APP2 table entries were initialized over the weekend to reflect valid FY02-03 hierarchy.
March 4	Agencies may begin to delete FY02-03 CERT & ORGN entries. All deletions will be made prior to calendar year end.
March 4	New year prefix identifier '03' will automatically be available at this date. Agencies may change ADNT new year automatic document numbering prefix identifiers beginning on this date.
March 29	Begin nightly run of book process.
April 12	*Close of period 9 FY01-02.*
April 19	*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.*
April 26	*Draft of invitations to bid must be to State Purchasing from Group I agencies.*
May 10	*Close period 10 FY01-02.*

March 2002

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April 2002

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May 10 *Purchase requisitions for items on a state contract or price agreement must be received by the appropriate purchasing agent to ensure delivery of goods and services by June 30.*

May 24 *Deadline to request changes to existing COFRS extracts.*

June 1 *Expired Warrants Selection Process runs and populates the EXPW table for agency review and posting of federal portion. See Chapter 3, Section 3.23.*

June 10 *Bank confirmations sent to confirm bank accounts. See Chapter 3, Section 5.17 for instructions and the bank confirmation form.*

June 14 *Close period 11 FY01-02.*

June 17 *Application Services responds to requests for weekly scheduling of existing COFRS extracts by this date.*

June 17 *Begin production of GNL21R for periods 1 through 11 of FY01-02.*

June 17 *All requests to cancel or reissue aged warrants from the EAP18R report must be submitted to SCO by this date to ensure processing prior to the expired warrant purge. See Chapter 3, Section 3.23.*

June 21 Target date to have all revenue receiving appropriation codes for FY02-03 active in COFRS and to notify the Department of Revenue of coding string (see discussion in Chapter 2, Section 2.9).

June 21 Deadline for agencies' level 3 approvals on AP transactions needed to record the FY02-03 Long Bill.

June 21 *Purge of aged warrants.*

June 24 *GNL21R available on INFOPAC only.*

June 24 *Reports on purge of aged warrants to be distributed.*

June 26 *Last possible day to freeze an inventory for year end adjustment.*

March 2002

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August 2002

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June 24 *Last FY01-02 M1 payroll to be posted in nightly cycle to COFRS.*

June 27 *Deadline to submit requests to SCO for the cancellation of FY01-02 warrants. All requests submitted by this date will be processed prior to month end. No FY01-02 warrants will be canceled after June 30 in FY01-02; they will be canceled in FY02-03. See Chapter 3, Section 3.23 for explanation of FY01-02 warrants canceled in FY02-03.*

June 28 Deadline for having FY02-03 Long Bill recorded, approved, and reconciled. Deadline for recording expense budgets to be active July 1.

June 28 *Run point-in-time reports. (See Chapter 1, Section 3.15).*

June 28 *A physical inventory of consumable goods may need to be taken on or before this date. Refer to Chapter 3, Section 3.14 for discussion of this topic.*

June 28 *For continuation of expiring capital construction project appropriations, all contracts must be effective on or before this date.*

June 28 *A count of petty cash and change funds should be completed on this date.*

June 28 *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 FY01-02.*

June 28 *Wire or electronic fund transfers of depository account balances or federal fund drawdowns must be to the State Treasurer 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 28 *All inventory module transactions must be closed by the close of business today. This includes the SR, CI, OC, TI, TR, IA, and SN documents. Please see Chapter 3, Section 3.14 for details.*

June 29 *All year end reports (RYE) will begin to run on the revised schedule for the closing period (run nightly, weekly, monthly).*

July 1 – July 31 *The document suspense file "SUSF" needs to be cleared daily of all FY01-02 rejects and documents that need approval. (See GNL15R weekly).*

July 1 - July 31 *EAP05R Report (Unscheduled Payment Turnaround) needs 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.*

June 2002

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July 2002

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August 2002

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July 1-12	*FYE02R and INV02R available on INFOPAC nightly.*
July 1	FY02-03 period 1 open for all accounting transactions.
July 1	*Last central payroll FY01-02 "999" payroll (schedule 906 payroll adjustments) to be posted in nightly cycle to COFRS.*
July 1	*State Controller's Office diagnostic reports available on INFOPAC. (See Chapter 3, Section 3.21)*
July 4	STATE HOLIDAY
July 5	*Overexpenditure reports will be available.*
July 5	*Last day to initiate IT's for period 12 close. Be sure to contact other agency in a timely manner. This does not include direct bill IT's. See related discussion of intra/interfund receivable/payables in Chapter 3, Section 5.28.*
July 8	*State Controller's Office diagnostic reports available on INFOPAC.*
July 9	*Deadline for processing IT document with higher education institutions including direct billing.*
July 9	*Last FY01-02 B1 payroll posted to COFRS (pay period beginning June 15).*
July 10	*Deadline to reissue expired warrants in FY01-02 from balance sheet account 2751.*
July 11	*Deadline to have FY01-02 CR documents approved by State Treasury (Treasury fax number 303-866-2123).*
July 12	*Deadline for submitting appropriation transfer and overexpenditure request forms.*
July 12	*Biweekly payroll for the pay period ending on this date will be the first recorded in FY02-03.*
July 12	*Last day to have FY01-02 encumbrance documents accepted on COFRS SUSF for encumbrances to automatically roll to FY02-03.*
July 12	*Deadline to have appropriation codes activated by an AP document ($0 AP if necessary) so code will accept rolled forward encumbrance (EPS transactions).*
July 12	*Close of period 12 (non-higher education IT cutoff and PV cutoff.)*
July 12	*Clear all balances from balance sheet 2751 per Chapter 3, Section 3.23.*

June 2002

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July 2002

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July 12	*Target date to clear all default and clearing accounts. (These include the following balance sheet accounts: 1583-1599, 2510, 2520 and 2751).*
July 12	Process run for modification and rollover of FY01-02 purchase requisitions and purchase orders.
July 12	*Deadline to submit rollforward requests to State Controller (See Chapter 3, Section 2).*
July 12	*Deadline for booking FY01-02 Supplemental Bills and FY01-02 Special Bills with expenditure authorizations.*
July 12	*Deadline for entries to PORL table to lapse or roll EAP or EPS encumbrance documents (See Chapter 1, Section 4). System default is to roll.*
July 12	*Resolve intra/interfund receivable/payable issues related to Central Services billings with Audrey Aultman (phone 303-866-2433) by this date.*
July 12	*Last day to make entries to the PORA table to change coding for EPS encumbrance documents. Process run for the modification and rollover of FY01-02 purchase requisitions and orders into FY02-03.*
July 12	*Deadline for submitting appropriation transfer and overexpenditure request forms.*
July 12 – 26	*Initiate intra/interfund receivable/payable confirmations and refer disputed amounts to your field accounting specialist as early as possible in this period.*
July 15 – July 31	*Overexpenditure reports and SCO diagnostic reports will be available on INFOPAC on these business days.*
July 15	*Period 13 of FY01-02 open. Only JV's, JA's, TA's, AP's, EB's, TB's, FD's, DP's, FA's, and FC's may be processed.*
July 19	*Capital Construction CCCAS form for reversions due to SCO.*
July 19	Capital Construction CCCAS forms to extend spending authority for expiring projects due to SCO, with the appropriate signed AP document screen print attached.
July 23	First FY02-03 B1 payroll posted to COFRS (pay period beginning June 29).
July 24	First FY02-03 M1 payroll posted to COFRS July 25.
July 24	*All Highway User's Tax Fund and Tobacco Cash Fund Certifications are due to Treasury by 12:00 noon.*

June 2002

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July 26	*Final day to confirm intra/interfund receivable and payable balances. See Chapter 3, Section 5.23.*
July 26	*State Controller and OSPB to approve or disapprove all transfer and overexpenditure forms.*
July 26	*Bank confirmations should be received back from your financial institution by this date for the completion of risk classification on Exhibit M.*
July 31	*Period 13 of FY01-02 closes for agency input.*
August 1	*Period 13 of FY01-02 open for SCO input only. Only JA's, AP's and TA's may be processed.*
August 2	*FY01-02 final close.*
August 2	*Period 13 final close balances will be used as the basis for preparation of both agency statements and statewide general purpose financial statements.*
August 2	Roll ending FY01-02 balance sheet balances as FY02-03 beginning balance complete with reporting categories and grant budget line breakdown. (See Chapter 1, Section 3.13 for more detailed discussion.)
August 2	*Intra/Interfund Receivable/Payable Confirmation Forms due to SCO.*
August 5	*Begin production of final GNL21R for FY01-02 for distribution on microfiche and INFOPAC.*
August 5	*Deadline for overexpenditure letter for any approved overexpenditure.*
August 7	*SCO distributes variance analysis reports, and requests for response.*
August 9	Target date for booking of State Controller approved rollforwards.
August 9	*Final GNL21R for FY01-02 available on INFOPAC.*
August 9	Close of period 1 FY02-03.
August 9	Turnaround uncommitted cash reserves reports are mailed to agencies.
August 16	CCCAS forms to reestablish capital construction continuing appropriation spending authority due to SCO.

June 2002

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August 16 — Cash reserves turnaround report due to SCO.

August 21 — *Financial statements from all state agencies are due (see Chapter 3, Section 4 of these instructions for details on financial statements).*

August 21 — *Agency Exhibit Listing and completed exhibits A1, A2, B, C, D, D1, D2, E, F1, F2, G, I, J, L, M, N, O, P, Q, R, S, T, U, and V due to SCO (see Chapter 3, Section 5 for details on exhibits).*

August 21 — *Variance analysis responses due to SCO.*

August 26 — All funds return to full appropriation control, except funds 471 and the higher education funds 311, 320, 321, 322, 323, 324, 325, 326, 327, 328, 330, 340, 350, 371, 372, 373, 374, 380, and 399.

August 30 — Deadline for recording all capital construction continuing spending authority, approved rollforwards and target date for recording special bills in COFRS.

September 13 — Close of period 2 FY02-03.

September 13 — Deadline for booking FY02-03 Special Bills with FY02-03 spending authorizations.

September 20 — *Issue General Purpose Financial Statements for June 30 (Limited Distribution).*

September 20 — *Uncommitted Cash Reserves Report due to OSPB and JBC.*

September 23 — *Exhibit K due to SCO.*

September 27 — Management Discussion and Analysis (MDA) due from agencies/institutions issuing stand alone financial statements.

September 30 — Accounts payable relating to FY01-02 should be cleared.

October 1 — *SCO distributes Annual Travel report turnaround forms to agencies.*

October 11 — Close of period 3 FY02-03.

October 11 — Target completion date for booking restrictions for previous year overexpenditures.

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October 15	*State Controller receives state auditor opinion on GPFS.*
November 1	Issue Schedule of Expenditures of Federal Awards.
November 4	*Finalize Comprehensive Annual Financial Report (CAFR) with state auditor opinion.*
November 8	*Completed annual travel report turnaround forms due back to SCO with distribution of expense by source of funds.*
November 29	*Due date for State Controller's statutory loan and advance report.*
December 31	*Financial Responsibility and Accountability Act Statements due to State Controller.*
January 10	Second quarter FY02-03 closing.
April 11	Third quarter FY02-03 closing.

September 2002

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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 303-866-6122 if you have questions on the distribution frequency for the standard COFRS reports during the fiscal year and at year end.

3.2 Transaction 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 FY02-03 budgets and pre-encumbrance or encumbrance before July 1. See Section 4 in this Chapter for more information on pre-encumbrance and encumbrance. Required data elements for each transaction 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 transaction. Careful thought should be given to assigning the correct fiscal year to transactions processed during this period. Below is an example of how transactions should be dated for FY01-02 and FY02-03:

FY01-02:
Date = 06 30 02
Accounting Period = 12 02, or 13 02
Budget FY = 02

FY02-03:
Date = 07 XX 02, or 08 XX 02
Accounting Period = 01 03, or 02 03
Budget FY = 03

3.3 Assignment of Transaction ID Numbers

DOAC/COFRS Alert #9 promulgates the policy mandating the use of the automatic document numbering feature in COFRS for the assignment of document identification numbers on transactions. In order to be able to separately identify various transactions 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 "03" will automatically be available beginning March 4.

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 write the COFRS helpline. This ability to request prefix identifiers over the phone supersedes the process explained in SYAD Bulletin #87.

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 FY01-02 and FY02-03 receipts and revenue are recorded in the proper fiscal year. See Chapter 1, Section 3.2 for transaction 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's 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 non-Federal 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 5.15 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 thru Fed Grant Interfund. Report on the Exhibit K. In general, disburser is responsible for determining if recipient is a qualified recipient and for monitoring if recipients 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 may 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/WH/EOP/OMB/html/circular.html

3.6 VEND Table

Please be sure to follow all procedures issued by SCO that ensure that the vendor you are adding is not already on the file. Vendor file procedures are located in Appendix C of the 1099 Reporting Guide available on the SCO website. Make sure all data you are entering is valid. Changes to vendor information will be processed in a timely manner by SCO. 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 colleges and universities for statewide financial statement reporting purposes. Program codes are used by colleges and universities for management reporting purposes. Questions regarding program codes for non-higher education agencies should be directed to your OSPB analyst.

3.8 Presence Budgetary Control

Until August 26 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 $0 appropriation transaction and record the expenditure. On August 26, all funds will be placed on "full control" except for funds 471, 311, 320, 321, 322, 323, 324, 325, 326, 327, 328, 330, 340, 350, 371, 380, 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 303-866-6122 before leaving for work 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 Transactions (JA's)

Any JA 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.
- Cancellation or re-issuance of warrants requiring a JA (warrants that are no longer on the OPVL and OPVH tables).
- Other actions that require adjustments in the total book balance of the state.

All other JA transactions 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, 310, 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 4 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 transaction) dated June 30. The total of these warrants will be included in the balance of the Warrants Payable Account (balance sheet account 2000) for FY01-02. All payment vouchers entered and accepted in COFRS and recorded on the scheduled payment report (EAP04) after June 27 will create warrants (AD transactions) dated after June 30. The total of these warrants will be included in the balance of the Warrants Payable Account (balance sheet account 2000) for FY02-03.

3.13 Ledgers Rolled after FY01-02 Final Close

Following FY01-02 final close on August 2, beginning FY02-03 balance sheet account balances will be established on the FY02-03 online ledgers based on the FY01-02 final balance sheet balances. You will receive two reports (FYE07R1-Ending Summary Trial Balance By Agency Within Fund and GNL21R1-Year-To-Date Detail General Ledger by Agency Within Fund) giving you ending and beginning balances by fund, agency, and account. Beginning FY02-03 account balances will be reflected on the July 2002 (FY02-03 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 FY01-02 periods 1-13 will be available in INFOPAC on August 9.

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 SCO to the Legislature by in-state, out-of-state, and international travel breakouts. Another example is the accounts receivable balance sheet codes that are reported by SCO by various predefined receivable categories. A third 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 28, 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 to be used 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 transactions for FY01-02. Questions about the closing dates should be directed to Alan Boisvert at 303-866-3894.

FISCAL YEAR DOCUMENT CLOSING TABLE (FYDC)

TRAN ID	TRANSACTION DESCRIPTION	LAST DATE OPEN
CI	Stock issue confirmation	June 28
IA	Physical inventory adjustment	June 28
OC	Over the counter	June 28
SN	Stock return	June 28
SR	Stock requisition	June 28
TI	Stock transfer issue	June 28
TR	Stock transfer receipt	June 28
CR	Cash receipt	July 12
CX	Check cancellation	July 12
IN	Invoice	July 12
IT	Interagency	July 12
MW	Manual warrant	July 12
OE	Open end purchase order	July 12
PB	Payroll voucher	July 12
PC	Central purchase order	July 12
PD	Departmental purchase order	July 12
PG	Price agreement release	July 12
PO	Purchase order	July 12
PV	Payment voucher	July 12
RB	Revenue budget	July 12
RQ	Requisition	July 12
RX	Standard EPS requisition	July 12
SC	Service contract	July 12
WR	Warrant reconciliation	July 12
JV	Journal voucher	July 31
EB	Expense budget	July 31
TB	Expense budget transfer	July 31
DP	Fixed asset depreciation	July 31
FA	Fixed asset acquisition	July 31
FC	Fixed asset modification	July 31
FD	Fixed asset disposition	July 31
AP	Appropriation	August 2
JA	Adjusting journal voucher	August 2
TA	Transfer of appropriation	August 2

CHAPTER 1: SECTION 4
ENCUMBRANCE ISSUES

KEY DATES

March 4	New year tables and encumbrance transactions available for modification and input.
July 12	Last day to have FY01-02 encumbrance transactions accepted into COFRS for encumbrances to automatically roll into FY02-03.
July 12	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 12	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 FY01-02 purchase requisitions and orders into FY02-03.

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 PO's and RQ's (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 #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 03). **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 PO's and RQ's (Appropriation Not Booked)

Agencies may input FY02-03 purchase requisitions (RX and RQ documents) and purchase orders (PC, PD, PG, SC, OE, and PO documents) prior to the beginning of FY02-03 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 documents each day. If the transaction is not approved and/or still has errors, the transaction will not accept.

Some common error messages that you may experience 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 number, agencies may use the document number of the rejected COFRS transaction to get the PO 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 RQ's or RX's in this process.

4.3 Instructions for Encumbering FY02-03 Contracts Prior to July 1

During the period from March 4 to June 30, if an agency has appropriations that have been signed into law and these budgets have been recorded in COFRS, the agency may enter FY02-03 encumbrance documents into COFRS for the amounts required to be encumbered for FY02-03 contracts. When edited and ready for approval, forward these encumbrance documents with the contracts for approval. As soon as the contract is approved and executed by the State Controller's Office or a designee delegated to sign contracts for the State Controller, these documents may be approved and recorded against the agency's FY02-03 appropriations.

If an agency does not have FY02-03 appropriations recorded on COFRS at the time that a FY02-03 contract is being routed for approval, they may enter an encumbrance document into COFRS and forward the contract and the edited encumbrance document containing its errors for review and approval. When the contract is approved by the State Controller's Office, the encumbrance document will be quick edited to eliminate any errors that are no longer valid. If the

encumbrance document is ready for approval, it will be approved and scheduled when the contract is signed by the State Controller's Office.

If the encumbrance document still contains errors, the contract will be signed and executed by the State Controller's Office. A copy of the encumbrance document will be kept by the contract approver. A letter will be attached to the contract that informs the agency that the contract is approved but the encumbrance document must be valid as of July 1. If the document still does not accept on July 1, the agency will have to invoke the thirty day clause to cancel the contract with the vendor. The State Controller's Office will audit rejected encumbrance documents on July 1 to ensure compliance with this procedure.

4.4 Modification and Rollover of FY01-02 Purchase Requisitions and Purchase Orders

By policy, all encumbrances and pre-encumbrances will lapse at the close of a fiscal year. However, encumbrances may be rolled into the new fiscal year through COFRS' automated rollover process. There is no automated process to rollover pre-encumbrances; agencies must manually re-enter those transactions if they wish the pre-encumbrance to be recorded in the new fiscal year. During the processing for period 12 close on July 12, all FY01-02 purchase requisitions and purchase orders will automatically be modified to zero. All purchase requisitions (both RQ and RX) will remain at zero. Agencies may request that COFRS rollover purchase orders into the new year.

Some errors 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 effort and time 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.

Lapse -- 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.

Roll -- 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.

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. FYE01 reports all pre-encumbrances that were modified to zero by the system. It reports both RQ and RX transactions. FYE02 reports the disposition of each open FY01-02 encumbrance document (PC, PD, PG, PO, OE and SC). This report indicates whether the document has lapsed or rolled.

A daily version of FYE02R (Report ID = FYE02RYE) will be available on INFOPAC July 1-12. 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 FY01-02 purchase orders have been closed.

FYE02R will be generated the night of July 12. 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 PV 999. The actual PV number will appear on FYE02.

2. If the purchase order is to roll into the new year, the system will create a roll over transaction (RO). 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 transaction 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 that is completed, the agency contacts Kay Weber at Application Services (303-866-6161) 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 12. 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 is 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 transaction to process, the appropriation code must be activated by an AP transaction. The AP transaction must be processed before the roll occurs on July 12. The RO transaction 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 12, the changes MUST be identified and entered onto PORA before July 12. 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 to the account codes has been made on PORA.

3. For all PG (price agreement) documents 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 FY02-03 in order for the RO document to accept in the new year. If the price agreement on the FY01-02 PG is not valid in FY02-03, the PG document should be flagged to lapse (L) on the PORL table and a new PG document entered in FY02-03 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 FYE02 report.

Unique Features for Non-Extended Purchasing Agencies:

The roll/lapse of non-EPS documents (PO 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 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 un-approved 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 transaction. 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 is no longer needed, it can be deleted as any other unprocessed document.

4. All open non-extended purchasing purchase order documents and their disposition will be reported on the FYE02 report.

CHAPTER 2: SECTION 1
FY02-03 COFRS TABLE INITIALIZATION

On March 2, COFRS will run the new year table initialization (NYTI) process to initialize tables for FY02-03. 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 FY01-02 account code structure (both the required codes and the optional codes) to determine if the structure will meet their needs for FY02-03. Agencies may begin to modify agency defined tables or request modifications to centrally defined tables for FY02-03 on March 4. Following are the key dates for this section.

KEY DATES

March 4	New year tables available; agencies can begin changing agency defined tables and request changes to centrally defined tables (including budget tables).

1.1 Changes to Centrally Defined Tables

To request changes to any centrally defined table other than budgetary tables, contact Alan Boisvert at the SCO. His telephone number is 303-866-3894; his e-mail address is alan.boisvert@state.co.us or you may send a memo to him at the SCO. 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 SCO 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 re-establishment 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 (e.g., June 30, 2003) 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 before July 1 (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 FY02-03 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 "03" in the **FY** (fiscal year) field. This allows the new record to edit against FY02-03 reference tables. This field automatically defaults back to the current fiscal year (02) 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 at least until June 5 to allow the June recurring transactions to be generated; June transactions (last for the old fiscal year) will generate on June 3.

1.3 List of COFRS Tables Initialized for FY02-03

The following tables have been initialized for FY02-03.

TABLE	TABLE NAME
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
CERT	Cost Element Reference Table
CHRG	Charge Class Table
CLDT	Calendar Date Table
ESOP	Extended Purchasing System Control Options Table
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
FOBL	Federal Obligation Ledger Table
FSCT	Funding Source Code Table
FSYR	Fiscal Year Table
FUNC	Function Table
FUND	Fund Table
FUPH	Function Sub-Phase 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
OBAS	Obligation Authority Status Table
OBJT	Object Table
OCAT	Object Category Table
OCLS	Object Class Table
OGRP	Object Group Table
OHDT	Overhead Distribution Table
OHRT	Overhead Rate Table

TABLE	TABLE NAME
ORGN	Organization Table
OTYP	Object Type Table
PBAA	Project Billing Account Reference Table
PBPD	Project Definition Billing Pool Table
PBPT	Project Billing Revenue Parameter Table
PBRA	Project Billing Application Table
PBRV	Project Billing Reference Table
PCAT	Program Category Table
PCLS	Program Class Table
PGMT	Program Table
PGRP	Program Group Table
PPGM	Phase/Program 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
SOBJ	Sub-Object Table
SOBL	State Obligation Ledger 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

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CHAPTER 2: SECTION 2
FY02-03 BUDGET

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. Following are key dates for this section.

KEY DATES

March 4	New year budget tables available.
March 29	Begin nightly run of book process.
June 20	Target date for communicating new revenue receiving account coding to Department of Revenue.
June 21	Deadline for agencies' level 3 approval on AP transactions needed to record the FY02-03 Long Bill.
June 28	Deadline for having FY02-03 Long Bill recorded, approved and reconciled. Deadline for recording expense budgets.
August 9	Target date for booking of State Controller approved rollforwards.
August 30	Completion date for booking all continuing capital construction appropriations and special bills.

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, SCO 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 SCO. Therefore, if an agency wishes to change any APP2 table entry, they must contact their field accounting specialist to make the change. For FY02-03, this may be done any time after March 4.

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.

Long Bill (LB) Group Accumulator:
There may be one or many accumulators to a single department. Accumulators are established by SCO and are alpha for appropriated and alphanumeric for nonappropriated.

Long Bill (LB) Group:
There may be one or many LB groups to a single LB group accumulator. Groups are established by SCO 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 SCO and are alpha for appropriated and numeric for nonappropriated.

Long Bill (LB) Line Item:
There may be one or many LB line items to a single funding source code. LB line items are established by SCO 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 1.2 for the requirements related to nonappropriated capital construction.

The NYTI process identifies all FY01-02 LBAR, LBGR, FSCT, LBLR, and APP2 tables with an active status and populates those tables for FY02-03 based on the FY01-02 structure. If any of the LBAR, LBGR, FSCT or LBLR table values are inactive within a particular hierarchy structure, the APP2's in that structure will also be inactive; none of the inactive table values are captured by NYTI.

SCO 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 we receive the first introduced copy (depending on the date of the preliminary Long Bill). SCO distributes a coded copy of the preliminary and final Long Bill to each department as soon as possible. Agencies may begin adding new APP2 entries or requesting changes to existing APP2 entries beginning March 4.

All APP2 tables rolled from the prior year populate in FY02-03 as non-approved. Please work closely with your field accounting specialist to ensure your FY02-03 APP2 tables are correct and approved to ensure a smooth Long Bill booking process. See Chapter 2, Section 2.4 for more detail on this process for FY02-03. 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 (Volume 2, Section 2, Page 2.13), 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 appropriation transactions (AP transactions) 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, cash exempt, or federal).

These codes are listed on the COFRS SPND table. Information regarding the SAI codes is maintained on the SCO website. The descriptions on the website supersede the definitions in any previous SCO/COFRS Alerts. There are no significant changes in this year's definitions from the prior year. The SAI is essential to the production of statewide budget-to-actual statements and SCO's monthly budget reconciliation.

Also included on the website is a description of the documentation requirements for AP transactions. 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.

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

For FY02-03 we will use the same process for recording the Long Bill into COFRS that we used in FY01-02. The process is semi-automated, and COFRS SYAD Bulletin #201 provides a detailed discussion including examples of the reports with field descriptions.

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

2.4.1 Long Bill Recording - FY02-03 APP2 Tables

The first step in the process is for agencies to review their FY02-03 APP2 tables created by NYTI and create new FY02-03 APP2 records where needed. Soon after the NYTI process runs over the weekend of March 2, SCO produces a FOCUS report that lists all of an agency's FY02-03 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 may be used as a tool for agencies to update APP2 records for FY02-03. 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.

The booking process is more efficient if all APP2 records for an agency are approved on the same day because all APP2 records with the same fund agency/funding source code will be combined on a single document. The system identifies all approved FY02-03 APP2 records for each agency/fund/funding source code combination in the nightly cycle of the day the APP2 records are approved. The system creates a shell AP document for each combination and posts that transaction to the suspense file (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. Once an APP2 record generates a shell transaction, a flag on the APP2 table will be automatically set so that 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 generating program uses approved FY02-03 APP2 tables and the FY01-02 AFSI, AFSF, AFSC and AFSG (AFSx) tables as its sources to create base coding in the FY02-03 shell document. This shell document contains the following codes (actual field title in CAPS):

- BUDGET FY - Budget fiscal year 03.
- 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 FY01-02 AFSx tables; will default to "N" unless this same agency/fund/funding source code combination was annotated in the previous year, then the detail options will be the same as the FY01-02 options.
- B/A OPTION (on the AP Header) - Budget authority option per FY01-02 AFSx tables; if detail option = "N", B/A option will default to "E", if detail option = "Y", B/A option will default to blank. This 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 FY01-02 AFSx tables; if the combination was annotated in the FY01-02, the shell will carry the same codes as the previous year. If the combination was not annotated in FY01-02, field will default to blank.
- GXCWF - General, cash, federal, cash exempt, general exempt indicators based on revenue source codes. Will be blank if no RSRC's.
- B/A OPTION (on the AP line screens) - Budget authority option per FY01-02 AFSx tables; if revenue source code is populated, B/A option will default to "E"; if revenue source is blank, field will not populate.

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

COFRS adds a "03" prefix for all agencies in the automatic document numbering table (ADNT) when the FY01-02 tables are rolled into FY02-03 by the NYTI process. If there is a "03" entry in ADNT 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(s)
FY	=	New budget fiscal year - 03
000000001	=	Next sequential number from ADNT table

If an ADNT entry "03" does not exist, the shell process numbers the AP transactions as follows:

AP ACY FYDDD000001 to AP ACY FYDDD999999

ACY	=	Agency per applicable APP2 record
FY	=	New budget fiscal year - 03

DDD = Julian date shell created (1-365)
000001 = Sequential 1 to 99999 by Julian date

For example, under the second method, if the Department of Personnel creates 2 documents on May 31 (Julian date 151), they are numbered as follows:
AP AAA 0215100001
AP AAA 0215100002

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 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 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 3rd and 4th level approvals awaiting SCO action. This report will serve as documentation for SCO's files. No other copies of the AP documents need to be submitted by the agency to SCO. Agencies need to have the 3rd level approval on all AP documents used to record the FY02-03 Long Bill by June 21.

The BDA17R alerts SCO 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 SCO 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 29. 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, $0 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 SCO 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 on the website 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 approvals of APP2 records and AP transactions. 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 FY02-03 Long Bill must be recorded by the agencies and approved and reconciled by the FAST by June 28. 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 21. 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 Cash Exempt in Legislative Appropriations

Agencies may receive a cash exempt 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 cash exempt 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 cash exempt appropriation. A spending authority indicator of "04" must be used on the document to record the estimate. In addition, the federal document must include all required documentation as identified in the SAI information on the SCO website. This section applies only if funds are 100% 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 EB Process: The automated expense budget process creates "shell" EB transactions 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 transactions are created concurrently with or subsequent to creation of the corresponding shell AP transactions created by the Long Bill booking process (see additional discussion later in this section regarding shell EB transaction created subsequent to the creation of shell AP transactions).

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

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

The automated EB transactions run during each nightly cycle during the Long Bill booking period. The anticipated dates for this are March 29 through June 30. The automated EB process reads the APP2 table and looks for records that meet the following criteria (actual field names in CAPS):

- The BUDGET FY field is "03"
- 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 generated)

Shell EB transactions 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 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 transaction is generated.

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

EB ACY FY000000001 to EB ACY FY999999999

ACY	=	Agency Code from APP2
FY	=	New budget fiscal year - 03
000000001	=	Next sequential number from ADNT table

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

EB ACY FYDDD000001 to EB ACY FYDDD999999

ACY	=	Agency Code from APP2
FY	=	New budget fiscal year - 03
DDD	=	Julian date that shell was created (1-365)
000001	=	Sequentially numbered from '000001' to '999999'

Once the automated EB process has identified records that meet the previously discussed criteria, the EB 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 transaction. Fields populated include:

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

No dollar amounts are included on the shell EB transaction.

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 transaction. All other coding must be input by the agency.

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

The Expense Budget Transaction Generation report (BDA31R) is available on INFOPAC to help agencies identify the EB transactions 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 transactions 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 sub-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 semi-automated process discussed in Section 2.4 of this chapter may be used to record special bills, or the agency may manually produce AP's. Always use spending authority indicator "02" on AP transactions recording special bill appropriations.

Special bill appropriations should be recorded by August 30.

2.8 Nonappropriated Spending Authority

The recording of either new or carryforward nonappropriated spending authority may begin at any time after March 44. An agency may use the previously described semi-automatic booking process or may generate manual AP's. 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 may be carried into the new state fiscal year. This may be done at any time appropriate for the agency after March 4. Agencies do not have to wait until FY01-02 closes to carryforward grants into FY02-03. However, if an agency wishes to carryforward a grant prior to the close of FY01-02, once the FY02-03 appropriation authority is recorded, the FY01-02 appropriation code will be deactivated. If you are requesting a carryforward prior to the close of FY01-02, ensure that all grant accounting transactions are complete – including revenue recognition. All AP transactions to record federal fund carryforwards should use a "04" spending authority indicator.

To carryforward a federal amount from FY01-02 to FY02-03 the agency must prepare an AP transaction and attach the appropriate documentation as described below:

- If the federal funds were 100 percent recorded in FY01-02 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's used in FY01-02 to record appropriation authority based on the grant – a screen print of the OLBL with the appropriate AP's noted is sufficient.

- If the federal funds were not 100 percent recorded in FY01-02, 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 FY01-02 (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 FY02-03. Custodial funds are essentially nonfederal gifts, donations, grants, 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 transaction. To support the transaction, the agency must provide documentation of the source for funds (for TABOR purposes), and documentation of previous period expenditures.

If your agency has statutory authority to accept funds of this nature, use a spending authority indicator of "10" on AP transactions 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 spending authority indicator of "04" on the AP transactions. 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 4. As with federal funds, if the carryforward is done prior to close of FY01-02, the FY01-02 appropriation code will be deactivated when the FY02-03 appropriation is accepted.

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 warrant (MW) transactions reflecting the issuance of refunds and a second JV document to record short checks. If any coding on the JV 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 the 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 FY02-03, the deadline for activating coding in COFRS and communicating with DOR is June 21. To activate coding contact your field accounting specialist.

Changes should be provided to either Vic Shaw or Dennis Carroll at:

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

Vic Shaw may be reached at 303-866-3213 (e-mail: vshaw@spike.dor.state.co.us), Dennis Carroll may be reached at 303-866-5809 (e-mail: dcarroll@spike.dor.state.co.us), and DOR's fax number is 303-866-2400.

2.10 Overexpenditures Need to Be Restricted

AP transactions are needed to record a restriction of FY02-03 spending authority for any approved FY01-02 overexpenditure. SCO 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 11 is the goal for recording these restrictions.

2.11 Use of the COFRS TA Transaction

The COFRS Transfer of Appropriation (TA) document is used to transfer appropriation authority from one appropriation code to another. However, since the TA 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 only available for use when transferring general funds.

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. As such, the SCO must monitor the source of funds in relation to the source annotations. The SCO will report all variation of the revenue source annotations to the JBC.

Following are guidelines that must be followed when booking the Long Bill so that the SCO may 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 cash exempt 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 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 SCO 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. SCO will hold departments to the budgeted amounts in the annotation, but will allow "other" amounts to be re-allocated to the specified annotated amounts.

   Example: Annotation is for $1,000 in fees, $1,000 in interest, and $500 in "other." SCO would allow the agency to add up to the $500 "other" amount into either of the specified revenue sources (not to exceed $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 annotations 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.

7. When a valid cash to cash exempt transfer is allowed under CRS 24-75-107.5, the annotations will be adjusted accordingly with a decrease to the cash annotations for the amount of available spending authority and an equal increase in cash exempt spending authority. The annotation for the increase to cash exempt will follow whatever source the agency is using to cover the transfer (i.e., indirect costs, fund balance, etc.).

3.2 Monitoring

Diagnostic reports are generated on a monthly basis comparing budgeted and actual revenues by revenue source code (see Chapter 3, Section 3.21 & Chapter 5, Section 1). On a quarterly basis, the Field Accounting Services Team will review this diagnostic report and follow-up with agencies on variances as part of the quarterly reporting process. A final diagnostic report will be generated after period 13 close showing all variances with the budgeted annotations. After the SCO discusses these variances with the respective departments, this information will be communicated to the OSPB and JBC for informational purposes. It is important to note that these amounts 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.

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 law authorizes the State Controller's Office (SCO) to 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. The law further authorizes the State Controller to restrict an agency's spending authority in the following year when a supplemental appropriation is not approved by the General Assembly. This process is for use in emergency situations only.

4.2 Process For Submitting Requests

The process for submitting requests for both non capital 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 SCO as they prepare requests so each 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. A copy is submitted to the SCO at the same time. 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 request during the fiscal year in which the request occurred.

The SCO 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 SCO 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 State Buildings 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 non-capital construction requests outlined in the previous section.

4.3 Follow-up and Final Resolution

The SCO maintains a log of all approved interim spending authority requests processed during the fiscal year. The SCO provides a report detailing all approved requests to OSPB and the JBC periodically throughout the year. During the legislative session, SCO staff reviews 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 SCO (refer to Chapter 3, Section 1).

Once all supplemental bills have been approved, the SCO 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 5, July 15 – July 31	Overexpenditure reports are available on these business dates.
July 12	Final Overexpenditure and Transfer Forms are due at SCO.
August 5	Overexpenditure letter on any approved overexpenditures is due to SCO.

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 cash fund exempt 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. 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 by 11 a.m. on the dates shown above. All overexpenditures must either be cleared by proper accounting entries, or supported by an approved appropriation transfer or overexpenditure form (see Section 1.2 and 1.3). This includes transfers from cash spending authority to cash exempt spending authority within the same Long Bill line item. 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 Fiscal Rule 7.4.) You need to submit a revised form with the final amount by July 12. Restricted 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.) 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 approve or disapprove all transfer and overexpenditure forms during the week ending July 26. 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 SCO weekly. You will be notified by the State Controller's Office whether or not your request is approved no later than July 26.

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 the Appropriation Transfer Authorization Form for each budgetary line. See form following Section 1.5.

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. 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. There is no need to send AP documents with the transfer request until the request is approved (see #6 below for exceptions). Your agency will be notified of the amount approved and then asked to submit the necessary AP documents. SCO will notify you of approval or rejection of your request by July 26.

6. For transfers from cash to cash exempt spending authority within the same funding source code, both a final transfer form and AP documents with level 3 approval should be sent to the SCO. These transfers will be approved at least weekly by OSPB. You will be sent a copy of the approved transfer form.

7. Please forward your request for approval of transfers to the State Controller's Office, attention of your Field Accounting Services Specialist.

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 an Account Overexpenditure Authorization Form for each budgetary line where an overexpenditure is anticipated. (See form following Section 1.5)

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. 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 FY02-03 for an FY01-02 overexpenditure are not required until the overexpenditure is approved by the Governor. Your agency will be notified of the amount approved and asked to enter the necessary AP documents.

6. The budget to actual expenditure report and agency variance letters are the basis for identifying overexpenditures. Overexpenditures of appropriated funds are reported to the Governor as required by law for his approval. A letter of explanation from the executive director of the agency to the State Controller is required for all appropriated overexpenditures. This letter is due to the SCO by August 5 and shall contain, at a minimum, the following information:
   - Department/agency name
   - Funding source code and description
   - The amount of the overexpenditure and a brief 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

   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 a variance letter is needed for nonappropriated overexpenditures.

7. Please forward your request for approval of overexpenditures to the State Controller's Office, attention Dottie Relaford, Field Accounting Services Team.

As required by statute, related accounts for FY02-03 will be restricted in the same amount as approved for the FY01-02 overexpenditure. The deadline to record the restriction is October 11. Use restriction type "O" (alpha) on the AP document.

1.4 Deficit Fund Balances

Deficit fund balances are reported in a footnote to the state's comprehensive financial report (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 5 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 FY01-02, overexpenditures will be calculated using the process described in the following memorandum.

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 State Controller's Office:

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 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.

REQUESTED BY_____

TITLE_____DATE_____

PHONE #_____

FY01-02
APPROPRIATION TRANSFER
AUTHORIZATION

ESTIMATE_____ FINAL_____

DATE ___/___/_____

DEPT/AGENCY_____

FUND # _____AGENCY#_____

FROM: TO:

LB LINE TITLE	LB LINE #	FUNDING SOURCE	APPR CODE	TYPE*	AMOUNT	LB LINE TITLE	LB LINE #	FUNDING SOURCE	APPR CODE	TYPE*	AMOUNT
				TOTAL						TOTAL	

ESTIMATED DATE OF INITIAL OVEREXPENDITURES_____ P/R DATES?

EXPLANATION (Must include reason for request, action taken, consequences of disapproval)

(*) TYPES:
G - General Fund
X - General Fund Exempt
C - Cash Funds
W - Cash Funds Exempt

RECEIVED	RECEIVED	COFRS DOCUMENTS
FAST REVIEW	APPROVE_____ DISAPPROVE_____	
STATE CONTROLLER DATE	OSPB DATE	

REQUESTED BY_____

TITLE_____

PHONE #_____

FISCAL YEAR 2001-2002
ACCOUNT OVEREXPENDITURE AUTHORIZATION
ESTIMATE_____ FINAL_____
DATE_____/_____/_____

DEPT/AGENCY_____

FUND #_____AGENCY #_____

LB LINE TITLE	LB LINE #	FUNDING SOURCE	APPR CODE	CURRENT SPENDING AUTHORITY	ESTIMATED FY 2001-2002 EXPENDITURE	ESTIMATED OVER EXPENDITURE 2000-01	ESTIMATED AMOUNT TO BE DISBURSED AFTER DATE OF REQUEST	ESTIMATED DATE OF INITIAL OVER-EXPENDITURES	P/R DATES	TYPES*

EXPLANATION (Provide separate form for unrelated programs and lines)

***) FUNDING SOURCE CODE TYPE OVEREXPENDED:**
G – General Fund
X – General Fund Exempt
C – Cash Fund
W – Cash Funds Exempt
REVENUE SHORTFALLS:
CR – Cash Revenue
FR – Federal Revenue
WR – Cash Exempt Revenue

RECEIVED	RECEIVED	COFRS DOCUMENTS
FAST REVIEW	APPROVE_____DISAPPROVE_____	
STATE CONTROLLER DATE	OSPB **DATE**	

G:Sandy/FPM 3-1 p72

CHAPTER 3: SECTION 2
REQUESTING ROLLFORWARD OF APPROPRIATION AUTHORITY FROM FY01-02 TO FY02-03

KEY DATES

July 12	Requests for rollforwards due to SCO.
August 9	Target for SCO to have rollforwards recorded on COFRS.

By state law unexpended annual appropriations expire at the end of a fiscal year. In certain circumstances the State Controller may approve the rollforward of unused annual appropriations as provided by State Fiscal Rule 7-3. The State Controller cannot rollforward an appropriation based on implied legislative intent. In order for a non-capital construction fund appropriation to rollforward, the appropriated funds must be legally committed by a purchase order or contract, and there must be extenuating circumstances which warrant carryover of the remaining appropriation, or there must be express 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. **Rollforward requests are not required for nonappropriated funds (e.g., federal and other custodial funds). See Chapter 2, Section 2.8 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 SCO. 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. The number of lines assigned is based on the maximum number of rollforwards an agency has had during the last three years (agencies who have never had a rollforward were given a minimum number of five lines). If the number of requests exceeds the number of lines assigned, the agency should contact the SCO at 303-866-4165 for additional COFRS line coding. The assigned codes are as follows:

DEPARTMENT NAME	ASSIGNED LINE NUMBERS
Department of Personnel and Administration	RF001 – RF019
Department of Agriculture	
Agriculture	RF020 – RF029
State Fair Authority	RF030 – RF039

DEPARTMENT NAME	ASSIGNED LINE NUMBERS
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 – 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 Regulatory Agencies	RF280 – RF289
Department of Revenue	
Revenue, Collections	RF290 – RF299
State Lottery Division	RF300 – RF304

DEPARTMENT NAME	ASSIGNED LINE NUMBERS
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 form at the end of this section), 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 12.

- Separate "Request for Appropriation Rollforward" forms must be submitted for each general fund request, each cash or cash exempt fund request, and each appropriation code. Federal funds and other 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. 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 prior to the EPS purchase order roll process (July 12) in order to have purchase orders or contract encumbrances rolled forward into the new fiscal year. Remember to process a zero dollar AP for the new fiscal year prior to July 12 to activate the appropriation code.

- Attach a screen print of a new fiscal year AP transaction. The increase in spending authority should always be general exempt, cash, or cash exempt. 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 Roll As	Funds 101 - 999 Roll As
General Funds	General Funds Exempt	N/A
Cash/Cash Exempt Funds Already Earned	Cash Funds Exempt	Cash Funds Exempt
Cash Funds Not Yet Earned	Cash Funds	Cash Funds
Cash Exempt Funds Not Yet Earned	Cash Funds Exempt	Cash Funds Exempt

Agencies should also ensure corresponding annotations are used when preparing the appropriation documents for the rolled amounts (e.g., use RSRC 9523 when recording a rollforward for earned cash funds).

- Please note that these AP's can have numerous errors such as "BUBUE-APPR CODE NOT APPROVED" and "BUCGE-APPR DOES NOT EXIST ON APPI". **The AP 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 SCO when the exact amount is determined after final close.

- The State Controller's Office will return a copy of the approved or disapproved rollforward request to the agency.

To avoid delay in processing any rollforward request, the request forms must be properly completed and properly documented in accordance with the above instructions. **Improperly completed forms will be returned to the agency**. 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 State Controller's Office no later than 5:00 p.m. on July 12. SCO 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.). SCO 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 SCO that will require a rollforward of current year appropriation, the agency must also submit a completed rollforward request along with the contract. The SCO contracts section will then work with the related accounting specialist and the Deputy State Controller to evaluate the contract and the rollforward request together.

It is important to note that if SCO 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 SCO 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 State Controller's Office for review by the CAOS and 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 Phil Holtmann of the CAOS section. 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 State Controller's Office.

In addition, the SCO 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.

REQUEST FOR APPROPRIATION ROLLFORWARD
FROM FISCAL YEAR 2001-2002 TO 2002-2003

Rollforward Number _____
(Assigned by Agency)

Date _____

Agency Name _____ Agency Code _____

Amount of Request $ _____
Amount of Unexpended Appropriation $ _____
Amount of Encumbrance $ _____
Encumbrance Document Number(s): _____
_____
Planned Liquidation Date (date in APP2 table will be set to this date) _____

Current Fiscal Year Appropriation Recorded In:

Fund # _____ LBLI Code _____ Fund Source Code _____ Appropriation Code _____

Source and Amount of Funding of Rollforward Request:

General Exempt	Cash Exempt	Cash (Non-Exempt)
$_____	$_____	$_____

Justification for Request:

_____ _____
Agency Director Date

Request Approved For:
General Exempt $_____
Cash Exempt $_____
Cash Non-Exempt $_____

Request Denied For:
General Exempt $_____
Cash Exempt $_____
Cash Non-Exempt $_____

Approval of the request is contingent on available unexpended appropriation at close of fiscal year.

_____ _____

Arthur L. Barnhart, State Controller Date

Please submit request to your field accounting specialist at the State Controller's Office by July 12.

CHAPTER 3: SECTION 3
CLOSING ACCOUNTING ISSUES

KEY DATES

June 17	Requests to cancel or reissue aged warrants from EAP18R report must be submitted to SCO.
June 28	Walk-in deposits must be at the State Treasurer's Office by 2:00 p.m.
July 5	Last day to initiate IT transactions.
July 9	Last day to process IT transactions involving higher education institutions.
July 10	Last day to reissue expired warrants from balance sheet account 2751.
July 11	Last day to have FY01-02 CR documents approved by the state treasury.
July 12	Period 12 close (non-higher education IT cutoff, PV cutoff date, clear balance sheet account 2751).
July 31	Period 13 of FY01-02 closes for agency input.
August 2	FY01-02 final close.
August 7	SCO issues Exhibit Reconciling Balance Report, Request for Response to Variances Analysis, Exhibit J Data Report, and Unrealized Gain/Loss Report.
August 21	Variance analysis responses due to SCO.
August 21	Agency financial statements and most exhibits due to SCO.

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 estimation methodology. An inaccurate estimate may indicate the need to research variances and use a different methodology to produce a more accurate estimate, 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). After that date, agencies need to inform the SCO of any changes needed to the year end accruals on an Exhibit H.

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 supportable evidence and recognized situations and circumstances known before issuance of the financial statements. If there is a reason for a significant deviation from the factual source, 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 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 supportable evidence, situations and circumstances known before the issuance of the financial statements. Should current events suggest a need to deviate from a historical source, that change and the need for it should be documented.

3.1.3 Continuous Improvement of 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

FY01-02 payment vouchers (PV's) must be entered on or before period 12 close on **July 12**. PV's with a FY01-02 effective date will automatically record a liability in the vouchers payable account 2100 for FY01-02. 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 9**. Non-direct billed IT's should not be initiated after **July 5** 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 by **July 12**, you must record an accounts payable accrual. Debit an expenditure account and credit 2120-ACCOUNTS PAYABLE - OTHER using a journal voucher (JV). 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 and must be finalized by **July 26**. Agencies are encouraged to finalize the confirmations as soon as possible. The form in Chapter 3, Section 5.28 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 the appropriation. Conversely, all payables must be recorded even if it will result in an overexpenditure. Accounts payable relating to FY01-02 should be cleared by **September 30.** If there are valid reasons for extensions of payables, contact your field accounting specialist.

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 your federal agency the return of 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 may 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 receivable 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) . In the governmental fund, the beginning balance of deferred revenue related to long-term receivables must be recognized in year one of the GASB 34 implementation by debiting deferred revenue and crediting fund balance. The revenue deferred in the governmental funds in year one of the GASB 34 implementation must also be recognized in the 471 Fund by debiting deferred revenue and crediting the related revenue source code.

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 the credit to the allowance account for the total amount of the receivable.

<u>Aging of the June 30 Gross Receivables</u>

Aging of accounts receivable is required by the "Department of Personnel & Administration Rules on Accounts Receivable Collections." Chapter 1, 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

The receivable categories remain the same as in the prior year. The categories are:

<u>Student Receivables (Higher Education Reporting Only):</u>

These are any amounts owed to an institution of higher education by a student or former student for such items as tuition, lodging, meals, books, fees, etc. These receivables do not include student loans or notes.

COFRS account number -- 1332
Allowance for Doubtful Accounts -- 1335

Taxes Receivable (Non-Higher Education Reporting Only):
These are amounts owed to a state agency by individuals or organizations, not other state agencies and institutions, for uncollected taxes.

COFRS account numbers -- 1310, 1311, 1326
Allowance for Doubtful Accounts -- 1316, 1317, 1327

Customer Accounts:
These are amounts owed to an agency or institution of the state by individuals or organizations (not other state agencies and institutions) for goods and services rendered, licenses, and other fees.

Non-Higher Education COFRS account numbers -- 1330, 1333, 1334, 1336, 1337, 1338, 1348, 1366
Allowance for Doubtful Accounts -- 1331, 1335, 1349, 1367

Higher Education COFRS account numbers -- 1332, 1333
Allowance for Doubtful Accounts -- 1331

Intra/Interfund Receivables:
These are amounts owed to agencies and institutions by other state agencies or institutions for goods and services provided or other types of transactions. Because of the importance of balancing the intra/interfund receivables and payables and eliminating them, there is not an allowance account reported on the financial statements for this category. To keep these receivables in balance with the payables, anything that is not expected to be collected should be a reduction of the receivable if it is not included in the payable.

Non-Higher Education and Higher Education COFRS account numbers -- 1370, 1371, 1390, 1391, 1392

Loans/Notes Receivables:
These are amounts owed to agencies and institutions of the state as a result of loans the state has made to individuals, organizations, other state agencies, local governments and institutions. This category does not include student loans made by colleges and universities.

Non-Higher Education COFRS account numbers -- 1360, 1362
Allowance for Doubtful Accounts -- 1361, 1363

Higher Education COFRS account number -- 1360
Allowance for Doubtful Accounts -- 1361

Receivables from Other Governments:
These are amounts due from other governments including amounts due under contracts and grants from the federal government. Receivables from other governments reimbursed through another

state agency or institution should be reported as intra/interfund receivables. Amounts improperly incurred or amounts that exceed grant or contract limits that will not be reimbursed, should not be reported as receivables. Although not a usual occurrence, there may be some circumstances for which an allowance may be used.

Non-Higher Education and Higher Education COFRS account numbers -- 1350, 1351, 1352, 1353, 1354, 1355
Allowance for Doubtful Accounts -- 1359

Other Receivables:
These are receivables due from privately funded grants and contracts or other amounts owed to an agency or institution of the state. Receivables that have no corresponding revenue should be considered for reporting in this category.

Non-Higher Education COFRS account numbers -- 1300, 1320, 1342
Allowance for Doubtful Accounts -- 1321, 1343

Higher Education COFRS account numbers -- 1300, 1342, 1348,
Allowance for Doubtful Accounts -- 1343, 1349

Long-Term Receivables Over One Year:
These are amounts owed to an agency or institution of the state by individuals or organizations that are not due for payment within the next twelve months. Since these receivables are not due for payment in the next 12 months, all of the long-term receivables should be reported in the not past due category of the aging schedule.

Non-Higher Education COFRS account numbers -- 1720, 1730, 1740, 1762
Allowance for Doubtful Accounts -- 1741

Higher Education COFRS account numbers -- 1720, 1730, 1762
Allowance for Doubtful Accounts -- 1741

Student Loans (Higher Education Reporting Only):
These are amounts due from students, under federal and nonfederal loan programs. The total amount reported as due includes both the state and federal participation amounts of the loan.

COFRS account number – 1362, 1762
Allowance for Doubtful Accounts – 1363, 1741

3.5 Accounts Receivable Allowance and Write-Off

The requirements for writing-off accounts are set forth in the "Department of Personnel and Administration's (DPA) Administrative Rule on Accounts Receivable Collections". All requests for write-offs should be sent to the Central Collections Services (CCS) section within the DPA .

CCS requires that all requests for write-offs contain the following information:

- **CCS Debtor Number (if debt has been previously assigned to CCS. If the debt has not been previously assigned to CCS, please indicate that when the write-off request is submitted)**
- **Debtor Name**

- **Social Security Number (if available)**
- **Amount to be written off**
- **Contact name and phone number**

Year end accounts receivable balances should be aged, which means grouping individual accounts according to the length of time the debt has been outstanding. This is useful both for identifying accounts that need additional collection effort and estimating the allowance for doubtful accounts that should be recorded. When establishing or increasing a receivable allowance account (type 01) in the general fund or other governmental funds, the debit should be made to the related revenue source code as a type 31 entry. An exception to this general rule is the allowancing of receivables for which there is no related revenue such as for a loan or note receivable. The debit in this case should be coded as an expenditure to account type 22 or 24 and object code 4120 "Bad Debt Expense." The other exception is the write-off of a receivable established in a prior year that exceeds the balance in the allowance for doubtful accounts. The amount of the write-off in excess of the allowance should be recorded as an account type 22 or 24 expenditure. 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 or direct write-off should always be recorded as an expense.

An account receivable may be written off at any time during the fiscal year. This should be done when an agency determines that the account is uncollectible, and thus, should no longer be included in the state's general ledger or financial statements. Any related allowance should also be removed. Write-offs should be recorded as a credit to the appropriate accounts receivable account and a debit to the type 01 allowance account. Accounts receivable that are fully allowanced should be considered for write-off. Remember that even though an account is written off, the debt to the state is not forgiven. Collection efforts continue through the Central Collection Service and through the use of programs such as the tax and vendor offset. Accounts receivable may only be forgiven or compromised with the approval of the State Treasurer and the State Controller.

If an agency receives a settlement offer on a current account, acceptance of the settlement requires approval of the State Controller and the State Treasurer in order to compromise or forgive a portion of the debt. Agencies should consider consulting their attorney general if they need help in the construction of a settlement agreement for this situation. Settlement agreements for accounts already submitted to Central Collection Service should follow the procedure outlined in its Administrative Rule for Collection for Accounts Receivable.

3.6 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 sent to the State Controller's Office. Discrepancies need to be resolved directly with CCS.

The active inventory report includes the following information:

- Debtor name and number, as assigned by CCS;
- Outside collection agencies assigned to collect the account;
- Status of the assigned account;

- Original amount assigned to CCS including any interest accrued or other fees added by the agency;
- Add on fees or interest assigned by CCS or an outside collection agency;
- Previous month carryforward balance and current period activity; and
- Current period payments, cancellations, and other adjustments.

3.7 Exemptions from Timely Submission of Accounts to Central Collection Service (CCS)

Certain agencies have received, either through statute or from the State Controller, an exemption from 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. In most cases the exemption allows for additional time to submit accounts to CCS based on a specific or unique circumstance in that agency. Unless statutorily exempted, an exemption from turning accounts over to CCS must be obtained from the State Controller. The State Controller's Office will periodically review these exemptions to determine whether the circumstances for which they were given are still valid. Any agency wishing to apply for an exemption should do so by submitting a letter to the State Controller citing their circumstances and the specifics of the exemption they are requesting.

3.8 Credit Cards

Colorado Revised Statutes (24-19.5-101) allow 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 Credit 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. Institutions of higher education may post the fee to a non-appropriated fund.

- 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 Linda Bradley at 303-866-3895 or 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. Federal revenue accruals should be based on the federal matching rate applied to the related expenditures. 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 biweekly payroll for the period ended June 28 will be processed in July but will be recorded in FY01-02.

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 28, 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 28**. The Office of the State Auditor should be advised if you elect to take inventory prior to **June 28**. These assets should be recorded in the general full accrual account group (471 fund), 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.

Prior to FY01-02, Application Services and the Department of Human Services (DHS) implemented the fixed asset module on COFRS. The module has been revised to create general ledger entries similar to those described below for agencies other than DHS. DHS will provide year end fixed asset closing procedures to its staff.

Agencies other than the Department of Human Services should use the following procedures.

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, capitalize the asset in the fund, and provide a mechanism for the State Controller's Office to report fixed asset additions. Higher education institutions (enterprise funds) 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 agencies 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. From the fund category perspective, the net effect of this accounting treatment is a simple conversion of cash to a fixed asset; however, it provides a way for the State Controller's Office to identify fixed asset purchases additions from the capitalizable property purchases objects in fund 399.

In governmental funds, capitalizable property purchases should be expensed in the governmental fund with a type 22 account 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 expense 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.

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. These accounts will be include in the calculation of additions to fixed assets.

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. These accounts will be presented as part of the deletions to fixed assets schedule.

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 transaction needs to be processed to activate a valid appropriation code.

3.12 Cash Deposits with the State Treasurer

All walk-in deposits and lockbox receipts must be received by the State Treasurer by 2:00 p.m. on **June 28**. Any walk-in deposits received after 2:00 p.m. on **June 28** 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 28** in order to have the balance included in the 1100 - TREASURER'S OPERATING CASH account for FY01-02. Cash receipt (CR) documents for these wire transfers must be faxed to the State Treasurer by **July 11** (Treasury FAX # 303-866-2123). Any money remaining in the agency bank account at the end of business on **June 28** 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 FY01-02 grant drawdowns must be initiated with enough lead time to ensure that cash is received and credited to the Treasury operating account by **June 28**. If your agency has not used wire or EFT transfers before, contact the cash manager at the state treasury for assistance, 303-866-3253. The transfer must be initiated in time for the state treasury to receive the funds by **June 28**.

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 FY01-02 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 (303/866-5649) or your field accounting specialist.

3.13 Compensated Absences Accrual

Beginning with the adoption of GASB 34/35 and GASB Interpretation No. 6 by the state on July 1, 2001, the liability for compensated absences is no longer a fund liability in the governmental funds unless it is payable by June 30, 2002. This significant change from the state's previous policy is required by Interpretation No. 6. All agencies need to be aware of this.

The liability at June 30, 2002 (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 fund payable 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. Regardless of the methodology of calculation, the long-term liability should be increased by any known and material impending claims for sick and annual leave.

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 9.9 percent of salary, except for state troopers and CBI agents for which it is 12.6 percent, and Judicial Branch judges for which it is 13.5 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 March 2002. 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 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, 2002, 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 24) to 1810-Comp Absence - Annual Leave and 1820-Comp Absence - Sick Leave (this will 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 some 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 an 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 (to be paid in the next fiscal year) should be reclassified to Type 02 – 2440 Current Compensated Absences.

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.

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 $35,000 or more per location. Agencies may record inventories under $35,000 at their discretion. All inventories recorded on the balance sheet must be physically inventoried regardless of dollar amount (see inventory requirements below). If inventories under $35,000 are <u>not</u> included on the balance sheet, SCO 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.

Alternately, 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 would allow the physical counts for these inventories to be scheduled around the low point in the inventory stock cycle.

The Office of the State Auditor (OSA) should receive advance notification of the timing for all physical inventory counts. This may be done by providing the OSA with an inventory schedule showing the dates and locations for planned physical inventory counts.

COFRS inventory module year end closing procedures: Users of the COFRS inventory module (INV) have some unique aspects in 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 do the following for year end no later than **June 28**:

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 28**. Inventory documents for the new fiscal year begin on July 1.

2. If a physical inventory is being conducted for a warehouse at year end, the inventory must first be frozen by placing a "Y" in the freeze field on the FREZ table. Once the inventory is frozen, the physical inventory counts need to be posted to the inventory freeze table (INVF), and the "post" flag must be set to "Y" on the freeze table (FREZ) no later than the close of business **June 28**. Therefore, given this timing, the last possible day to freeze an inventory for year end adjustment would be **June 26**. 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 helpline at 303/866-6122 and they will forward your call to the appropriate person. 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 28**. 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 21**. Be careful not to confuse the Exhibit I requirement with the reporting required under the Financial Responsibility and Accountability Act (CRS 24-17-101 et. seq.). See Chapter 5 Section 7.0 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 will be 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. Because of the timing of these entries, there is the possibility that transactions processed after the sweep entries will leave residual balances on COFRS that roll into the next fiscal year. Since this process is designed to prevent meaningless balances from accumulating over time at the fund/agency level and is essentially for cosmetic purposes, no adjustment to the sweep entry will be made. These balances 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, SCO 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 and on the Colorado Information Network (CIN) at http://ediserver/ddrint/work/default.htm (for agencies with access to the CIN).

The use of the IT transaction by state agencies has made a marked improvement in 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 SCO 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 are 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 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. Each of the transfer categories includes indirect cost transfer codes for this purpose.

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 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 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 are currently grouped for intra/interfund transactions. Any transactions between funds within each category (cell) 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, 600
Special Revenue Funds:	
State Public School Fund	113
Highway Fund	400, 402 thru 409, 425, 715, 730, 731

FUND CATEGORY	COFRS FUNDS
State Education Fund	440
Labor Fund	415 thru 417
Gaming Fund	274, 401
Tobacco Litigation Settlement	11X, 13J, 13M, 13V, 14B, 14G, 430, 434
Water Conservation Const.	424, 480 thru 490
Other Special Revenue Funds	101 thru 112, 114 thru 119, 11A thru 11E, 11F thru 11K, 11M, 11N, 11Q thru 11T, 11V, 11Y, 11Z, 120 thru 129, 12A thru 12M, 12P, 12R thru12Z, 130 thru 139, 13A, 13B, 13C, 13E thru 13H, 13K, 13L, 13N, 13P, 13R, 13T, 13W, 13X, 13Y, 140 thru149, 14A, 14C, 14E, 14F, 14H, 14J, 14K, 14L, 14P, 14R, 14T, 14V, 14W, 14X, 14Y, 150 thru 159, 15A thru 15E 160, 162 thru 209, 20N, 210 thru 272, 275 thru 299, 419, 420, 426, 427, 431, 432, 441, 442, 519, 700, 702, 704, 713, 714, 716, 717, 718, 721, 722, 724, 725, 726, 729, 732, 734, 740, 741, 742, 745 thru 748, 750, 811, 812, 813, 815, 816, 817, 818, 820, 821, 822, 824, 825, 826, 828, 829, 907, 945, 946
Debt Service	450
Capital Construction	12N, 273, 461, 462, 463
Permanent Funds:	
State Lands Trust Nonexpendable	851 thru 859
State Lands Trust Expendable	705 thru 712, 733
Controlled Maintenance Trust NonEx	860
Controlled Maintenance Trust Expnd	760
Tobacco Settlement Trust NonExpnd	865
Tobacco Settlement Trust Expendable	765
Other Permanent Trusts NonExpndble	161, 723, 850, 861, 862,
Other Permanent Trusts Expendable	761 thru 764, 770
Enterprise Funds:	
Higher Education	3XX
Unemployment Insurance	701
Co. Student Obligation Bond Auth.	512, 513, 514,
Lottery Fund	503
Wildlife Fund	410 thru 413, 418, 421, 422, 423, 428,433
Guaranteed Student Loan Fund	501, 502, 511, 524, 526
State Fair Authority	510
State Nursing Homes	505

FUND CATEGORY	COFRS FUNDS
Correctional Industries	507
Prison Canteens	506
Other Enterprise	504, 508, 509, 516 thru 518, 521, 522, 525
Internal Service Funds:	
Central Services	601, 607
General Government Computer Center	602
Telecommunications	603
Capitol Complex	610
Transportation Int. Serv.	606
Public Safety Internal Service	612
Administrative Hearings	611
Other Internal Service Funds	609
Agency Funds:	
Revenue Agency Funds	905, 914, 916 thru 928, 939, 940, 942, 944, 949
Treasury Agency Funds	929 thru 938, 941, 943
Other Agency Funds	900 thru 903, 906, 908 thru 911, 915, 947, 948
Pension and Employee Benefit Trust Funds:	
Deferred Compensation Plan	720, 912
Defined Contribution Plan	890
Group Benefits Plan	719, 913
Investment Trust Funds	876
Private Purpose Trust Funds:	
Treasurer's Private Purpose Trusts	703, 801, 823, 827,
College Savings Plan	515
Other Private Purpose Trusts	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.

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 Joint Budget Committee expects to be informed of whether agencies earn revenue from the sources specified in the Long Bill. The State Controller's Office developed and implemented transfer codes to support reporting on Long Bill annotations. 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.
- Transfer types are shown in the second letter of the code and are set up in pairs – nonexempt is the first letter of the pair and exempt is the second letter. For example A signifies a cash operating transfer and a B signifies a cash exempt operating transfer.
- 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.

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. NonExempt)	A (Personnel)	A-(OT NE DPA INTERNAL) 31 & 22
			B-(OT NE DPA FM DEFFRD COMP.) 31 B-(OT NE DEFFRD COMP. TO DPA) 22
			C … etc.
		B (Agriculture)	Similar to above
		C (Corrections)…	Similar to above
	B (Operating Transfer Exempt)	A (Personnel)	A-(OT EX DPA INTERNAL)31 & 22
			C-(OT EX DOL FM RISK MGMT) 31 C-(OT EX RISK MGMT TO DOL) 22
	K (Student Fin. Aid NonEx)	Repeat above	Similar to above
	L (Student Fin. Aid Ex)	Repeat above	Similar to above
	M (HUTF Transfers NonEx)	Repeat above	Similar to above
	N (HUTF Transfers Ex)	Repeat above	Similar to above
	P (State Support NonEx)	Repeat above	Similar to above
	Q (State Support Ex)	Repeat above	Similar to above
	R (CMTF NonEx)	Repeat above	Similar to above
	S (CMTF Ex)	Repeat above	Similar to above
	T (Res. Equity Xfr NonEx)	Repeat above	Similar to above
	U (Res. Equity Xfr Ex)	Repeat above	Similar to above
	Y (Indirect Cost NonExempt)	Repeat above	Similar to above
	Z (Indirect Cost Exempt)	Repeat above	Similar to above
E (Interfund)	A(Operating Trans. NonExempt)	Repeat above	Similar to above
	B (Operating Transfer Exempt)…	Repeat above	Similar to above
	Z (Indirect Cost Exempt)	A (Personnel)	A-(IC EX 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 12**. Abnormal account balances are identified on the COFRS report GNL05R and on the SCO 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 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 an operating statement account. Account type 23 and account type 01 balances will be shown together on the GNL20R. Account type 24 codes result from JV transactions 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 and bad debt expense if appropriate (see Section 3.5).

Higher education institutions should not use these account types. In the case where an expense/expenditure needs to be recorded but the item is not budgeted, such as compensated absences and depreciation, the activity should be recorded in a nonappropriated/exempt higher education fund.

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

ATTRIBUTE	ACCOUNT TYPE	
	TYPE 23	TYPE 24
Impacts Operating Statement	No	Yes
Obligates a Budget	Yes	No
Closes to Balance Sheet	Yes	No
Potential Applications	Proprietary fund type budgeted capital expenditures	Depreciation
	Budgeted loan disbursements	Bad debt expense

3.20 COFRS Extracts

If you receive monthly COFRS extracts, a procedure has been developed for you to request weekly extracts during the closing period (from June 30 through **August** 2). Use the following form to request that COFRS run normal monthly extracts on a weekly basis starting the week after period eleven close and continuing through period thirteen close. The exception to this will

be the weekends when FY01-02 periods close (on those weekends only, normal monthly extracts for FY01-02 will be run). This form is to request changes to existing extracts only and is not for new extracts. This form must be submitted to COFRS by **May 24**. COFRS will review the request to determine if it is feasible, and will have a response to you by **June 17**. 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 is not overwritten.

TO: Terry Roybal, TM
1525 Sherman St., Suite 150
Denver, CO 80203
Phone: 303-866-6393
Fax: 303-866-6313

FROM: Name _____
Department _____
Address _____
Phone _____

DATE: _____

Please modify the monthly extract specified below to create a weekly extract during the year end closing time frame:

EDP Liaison and Phone Number:
Department Controller Authorization:

(Requesting agency completes the top portion of the form.)

(COFRS completes the bottom portion of the form.)

TO: _____

FROM: Terry Roybal, TM

DATE: _____

We have reviewed your request for your monthly extract _____ to be run on a weekly basis during year end close. We ( ) can ( ) cannot honor this request. Reason request is denied, if any:

3.21 State Controller's Office Diagnostic Reports and INFOPAC

SCO 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. These diagnostic reports are available on the INFOPAC system in COFRS and on the CIN at http://ediserver/ddrint/work/default.htm (for agencies with access to the Colorado Information Network).

The INFOPAC system provides both online viewing and paper report distribution. The diagnostic reports are exception reports and use a small volume of paper; therefore, all agencies will receive a printed copy of each SCO 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 SCO 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 COFRS helpline (303/866-6122) if you have problems with access to INFOPAC or getting your reports printed.

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.

The following table is a listing of the diagnostic reports available on INFOPAC.

Report ID	Report Title	Agency Level
DOACOEX1	Budget-to-actual by Long Bill Group and Funding Source Code	Department
DOACOEX2	Budget-to-actual by Long Bill Group and Funding Source Code	Agency Class
DOACOEX3	Budget-to-actual by Long Bill Group and Funding Source Code	Agency
DOACOEL1	Budget-to-actual by Department, Long Bill Line Item (Overexpended lines only)	Department
DOACANN1	Budget-to-actual Annotations Report by Long Bill Group and Funding Source Code	Department
DOACANN2	Budget-to-actual Annotations Report by Long Bill Group and Funding Source Code	Agency
DOACCCM1	Capital Construction Expenditures Compared to Budget	Agency Class
DOACABN1	Abnormal Balances	Agency
DOACUCH1	Unchanged Balances	Agency
DOACXFR1	Transfer Balances	Department
DOACMAN1	Mandatory and Non-	Agency Class

Report ID	Report Title	Agency Level
	Mandatory Transfers	(H.E. only)
DOACMNO1	Mandatory and Non-Mandatory Transfers Outside the System	Department (H.E. only)
DOACGFA1	Matching Object Codes Between Governmental Funds and GFAAG (471)	Department
DOACCPE1	Capital Project Expenditures Compared to Plant Fund Transfers	Agency (H.E. only)
NOTE: 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. At year end reports will be available on July 1, 8 and daily (business days) from July 15 through August 5. All reports 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 reports cited above, SCO will distribute the following reports after fiscal year close:

1. Variance Analysis - This report identifies material year-to-year differences in line items by fund type on the statewide financial statements and reports agencies that contributed materially to those differences. Historically, this report has been based on the format of the prior year CAFR line items. However, due to the significant changes related to GASB 34, a year-to-year comparison under the prior year format is not valid. Therefore, for FY01-02, the variance analysis year-to-year comparison will be based on the FY01-02 CAFR line items rather than the prior year line items. The report, distributed in paper format, compares the period 13 balance with the prior year balance in the related account. SCO will distribute these reports by **August 7.** Agencies are required to review these reports and submit their explanation of the identified variances by **August 21**. 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. Beginning in FY01-02 your responses will be used in the required Management Discussion and Analysis.

2. Exhibit Reconciling Balances - This report provides agencies and institutions with COFRS balances required to be reconciled to exhibits. The reconciling balances for exhibits C, D1/D2, E, F1, M, and N are included and balances for the Intra/Interfund Receivable/Payable Confirmation Form reconciliation required by Chapter 3, Section 5.28. The amounts are based on final closing data and will be distributed in paper format as soon as possible after final close. 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.

3. 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 final closing cash balances, and it is normally distributed in paper format during the first week after final close.

4. 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 the Reporting and Analysis Section 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.

3.22 Changes to the COFRS Chart of Accounts

The chart of accounts included as Appendix 3 should be used both for FY01-02 closing and for coding transaction in FY 02-03. An updated chart of accounts will be posted to the SCO website on a quarterly basis. Proposed changes to the chart or related tables should be submitted to Alan Boisvert, SCO Reporting and Analysis Section at 303-866-3894 or alan.boisvert@state.co.us

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 and credit the general fund or if practicable the fund originally charged with the expense. CRS 38-13-112 requires the state to deliver to the unclaimed property administrator all abandoned property required to be reported as expired warrants from the general fund. Some exceptions are provided in CRS 24-30-202(9)(c).The procedure is unchanged from the prior year.

All stale dated and outstanding warrants issued prior to July 1, 2001 that have not been canceled or reissued by **June 21** will be expired. Pursuant to CRS 38-13-112, the moneys within the general fund for these expiring warrants will be split between the general fund portion and the federal portion. The general funded amount will be transferred to the unclaimed property administrator at the time the warrants are expired and the federal amount will be transferred back to the agency.

On **June** 1 the Expired Warrants Table (EXPW) within COFRS will be uploaded with information about warrants scheduled for expiration that have not already been canceled or reissued. The warrant number and warrant date are displayed as well as payment voucher line detail. Agency, fund, appropriation code, grant budget line code, project number, and amount are included for each line.

After the upload has occurred on **June** 1, agencies are required to review the EXPW table for all warrants paid out of fund 100. 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 table prior to **June 21**, the date the expired warrant purge process takes place. The COFRS security group required to enable agencies to make changes to this table is EAPD.

When the warrants expire on **June 21** 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 until July 10 in accordance with the Agency Accounting Guideline issued by SCO (see website). Agencies may then apply for a

refund from the unclaimed property administrator at the Department of Treasury for the general fund portion of a reissued general fund warrant.

Each agency is responsible for clearing balance sheet 2751 by the close of period 12 on **July 12**. Accordingly, the amount of the federal funds transferred back to the agencies from the general fund (fund 100 in the EXPW table) should be credited to the federal grant. Balances in funds 100 (general fund) and 461 (capital construction) should be posted to appropriation code 999, account type 31 and revenue source code 8304 (reversion of expired warrants). Balances in funds other than 100 and 461 may be credited to any appropriate appropriation code as an account type 31 using revenue source code 8304. Any other accounting treatment of this account should be discussed with your field accounting specialist.

3.24 Cancellation of Warrants Issued in FY01-02 and Canceled in FY02-03

All FY01-02 warrants received by the Central Accounting and Operations Section of the State Controller's Office after **June 27** will be canceled in FY02-03. When canceled warrants were issued, agencies may have debited accounting codes in FY01-02 that are no longer valid for FY02-03. In order for the State Controller's Office to cancel these warrants and record the proper accounting entries required, agencies must identify the FY02-03 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 operating statement the source and use of funds related to the financing arrangement that resulted in the entity recording a fixed asset and related liability. The inception year accounting for a capital lease is slightly different when an agency makes a lease payment during the inception year. The following guidance should be followed.

No Payment Made in the Inception Year

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. Revenue source code 7200 will be blocked from the SCO budgetary diagnostic reports. In the budget-to-actual financial statements, augmenting revenue will not be recognized for this non-budgeted transaction. However, revenue source code 7200 does show as earned cash exempt revenue on COFRS. Agencies should be careful when using COFRS tables or reports if they have earned revenue in source code 7200 in the same funding source code as other earned cash exempt revenue. The fixed 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 the account type 24. If subsequent year payments are budgeted, record them as type 22 expenditures in the 68XX object code series (capital lease principal/interest) and reduce the long-term liability in the GFAAG accordingly.

Payment Made in the Inception Year

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. Use account type 22 for the current year payment made and account type 24 for the remaining principal balance. The use of account type 24 allows financial reporting of

the transaction but avoids budgetary impact. Agencies should credit revenue source code 7200 (Future Capital Lease Payments) for an amount equal to the amount recorded in account type 24. Cash or vouchers payable will be credited for the amount recorded in the account type 22. Revenue source code 7200 will be blocked from budgetary reports. In the financial statements, augmenting revenue will not be recognized for this non-budgeted transaction. However, revenue source code 7200 does show as earned cash exempt revenue on COFRS. Agencies should be careful when using COFRS tables and reports if they have earned revenue in source code 7200 in the same funding source code as other earned cash exempt revenue. The fixed asset and lease liability should be recorded in the General Full Accrual Account Group (GFAAG – Fund 471) in the same amount as was recorded in total in object codes 63XX or 64XX. If subsequent year payments are budgeted, record them as type 22 expenditures in the 68XX object code series (Capital Lease Principal/Interest) and reduce the long-term liability in the GFAAG accordingly.

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 State Controller's Office 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 principle payments must be converted to a reduction of lease liability.

3.26 Closing a Fund

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 rather than operating transfers. Under GASB 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 fund where the transfer is being moved to, the entry will be a debit to the asset, probably cash with the credit going 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 Reporting and Analysis in the SCO.

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CHAPTER 3: SECTION 4
FINANCIAL STATEMENTS

KEY DATES	
August 21	Agency financial statements (along with Exhibit J if required) and most other exhibits due to State Controller's Office.
September 27	Management Discussion and Analysis Due to the State Controller's Office .

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 footnotes are to be sent to the State Controller's Office by **August 21** along with Exhibit J (See Section 5.14). The Management Discussion and Analysis that is part of the Basic Financial Statements should be sent to the State Controllers Office by September 27. Exhibit J should reconcile the COFRS period 13 closing trial balance per GNL02 and GNL04 to the board or institution's financial statements. The State Controller's Office prepares an electronic report, to be distribute via email that provides the institution's trial balance segregated into the state 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 need to prepare statements with full GAAP disclosures including Management Discussion and Analysis:

State Fair Authority
Gaming Division of the Department of Revenue
Lottery Division of the Department of Revenue
Colorado Student Loan Program
Colorado Student Obligation Bond Authority
Deferred Compensation Plan

For the agencies listed above, one copy of these statements and related footnotes are to be sent to the State Controller's Office by **August 21** along with Exhibit J (see Section 5.14). Exhibit J shows the reconciliation of the COFRS period 13 closing (**August 2**) 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 State Controller's Office by September 27

Agencies not on the list above may prepare full GAAP disclosure statements and/or additional exhibit supplements if they believe these statements 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 the reports are materially correct (see Exhibit I in Chapter 3 Section 5.13). MCR01R and MCR02R reports will be produced weekly by COFRS through period 13.

4.3 Suggested PERA Pension Footnote 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. Due to the complex funding mechanism associated with the Matchmaker Program, you will not be able to determine the exact percentage allocation of the state contribution to two of the three plans described. You can estimate the amount contributed to the health care fund according to the following formula: 14.34% (1.42/9.9) of the total contribution from July 1 thru December 31 plus 16.56% (1.64/9.9) of total contribution from January 1 thru June 30.

NOTE X. PENSION PLANS

A. PLAN DESCRIPTION

Virtually 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 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 1300 Logan Street, Denver, Colorado 80203.

Plan members vest after five years of service and most are eligible for retirement benefits at age 50 with 30 years of service, age 60 with 20 years of service, or at age 65 with 5 years of service. Members are also eligible for retirement benefits without a reduction for early retirement if they are at least 55 and have a minimum of 5 years of service credit, and their age plus years of service equals 80 or more. State troopers and judges comprise a small percentage of plan members but have higher contribution rates and are eligible for retirement benefits at different ages and years of service. Monthly benefits are calculated as a percentage of highest average salary (HAS). HAS is 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.

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 spouse or their eligible children under the age of 18 (23 if a full time student) are entitled to monthly benefit payments. If there is no eligible spouse, financially dependent parents will receive a survivor's benefit.

B. FUNDING POLICY

Most employees contribute 8.0 percent (10.0 percent for state troopers) of their gross covered wages to an individual account in the plan. During FY01-02, the state contributed 9.9 percent (12.6 percent for state troopers and 13.5 percent for the Judicial Branch) of the employee's gross covered wages. Before January 1, 2002, 1.42 percent was allocated to the Health Care Trust Fund, and after January 1, 2002, 1.64 percent was allocated to the Health Care Trust Fund. Throughout the fiscal year, the amount needed to meet the match requirement established by the PERA Board was allocated to the Matchmaker program (See Note XX below.) The balance remaining after allocations to the Matchmaker program and the Health Care Trust Fund was allocated to the defined benefit plan.

The annual gross covered wages subject to PERA is the 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. The contribution requirements of plan members and their employers are established, and may be amended, by the General Assembly.

The department/institution's contributions to the three programs described above for the fiscal years ending June 30, 2002, 2001, and 2000 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

Beginning on January 1, 2001, the Matchmaker Program established a state match for PERA member's voluntary contributions to tax-deferred retirement plans. For calendar years 2001 and 2002, the match was 100 percent of up to 3 percent of the employee's gross covered wages paid during the month (7 percent for judges in the Judicial Branch). The PERA Board sets the level of the match annually – based on the actuarial funding of the defined benefit pension plan. Two percent of gross salary plus fifty percent of any reduction in the overall contribution rate due to overfunding of the pension plan was available for the match. 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 a 403b plan. Members who contribute to any of these plans also receive the state match.

NOTE XXX. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Health Care Program

PERACare (formerly known as 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. Under this program, PERA subsidizes a portion of the monthly premium for health care coverage. The benefit recipient pays any remaining amount of that premium through an automatic deduction from the monthly retirement benefit. During FY01-02, the premium subsidy was $115.00 for those with 20 years of service credit ($230.00 for members under age 65), and it was reduced by 5 percent for each year of service fewer than 20. Medicare eligibility also affects the premium subsidy.

The Health Care Trust Fund is maintained by an employer's contribution as discussed above in Note X B.

Monthly premium costs for participants depend on the health care plan selected, the number of persons covered, Medicare eligibility, and the number of years of service credit. PERA contracts with a major medical indemnity carrier to administer claims for self-insured plans, and with health maintenance organizations providing services within Colorado. As of December 31, 2000 there were 33,261 participants, including spouses and dependents, from all contributors to the plan.

Life Insurance Program

PERA provides its members access to two group life insurance plans offered by Prudential and Anthem Life (formerly known as Rocky Mountain Life). Members may join one or both plans, and they may continue coverage into retirement. Premiums are collected monthly by payroll deduction or other means.

Other Programs

(Refer to GASB Statement No. 12 for disclosure requirements for other postretirement health care and life insurance benefit plans.)

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, Section 4.1 and 4.2. The instructions for Exhibit J in

Section 5.14 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 be subsets of individual lines 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. 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 State Controller's Office may require you to submit a post closing 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 principle,
- Leases entered and lease principle payments,
- Receipts and disbursements of deposits held in custody or similar agency type activity.

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. If your agency records transactions in a proprietary fund, you may need to submit Exhibit Q (see Chapter 3, Section 5.22). Higher

education institutions are not required to submit Exhibit Q because they are required to disclose noncash transactions on the cash flow statement exhibit (Exhibit V see Chapter 3, Section 5.27).

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 making no entries to operating statement accounts), it should be accounted for in an agency fund.

- Journal voucher type transactions 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 State Controller's Office 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:	
Cash and Pooled Cash	1000 thru 1033, 1035 thru 1099, 11XX, 200X, 2712
Taxes Receivable, net	1310 thru 1327
Student and Other Receivables, net	1300, 1330 thru 1349, 1360 thru 1363, 1366 or 1367
Due From Other Governments	135X
Internal Balances	137X, 139X, 172X, 173X, 236X, 239X, 294X, 295X
Inventories	14XX
Prepaids, Advances, and Deferred Charges	1500 thru 1537, 1583 thru 159A, 1710, 1711, PRLN or LDCR
Restricted Assets:	
Restricted Cash	1034
Restricted Investments	1634
Investments	12XX , 1600 thru 1633, 1635 thru 1699
Other Long-Term Assets	1580, 170X, 1712 thru 1719, 1731 thru 1799, 190X , 191X
Depreciable Property, Plant, and Equipment, net	1801 thru 1814, 1816 thru 1856, 1858, 1859, 1861 thru 1879, 1881 thru 1899
Land and Infrastructure	1800, 1815, 1857, 1860, 1880
LIABILITIES:	
CURRENT LIABILITIES	
Tax Refunds Payable	215X
Accounts Payable and Accrued Liabilities	2100 thru 2129, 22XX, 231X, 240X, 2410, 242X, 243X
TABOR Refund Liability	2415
Due to Other Governments	233X
Deferred Revenue	25XX
Obligations Under Reverse Repurchase Agreements	2711
Accrued Compensated Absences	2440
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	2700 thru 2710, 2713 thru 2799
NONCURRENT LIABILITIES	
Deposits Held in Custody	297X
Claims and Judgments Payable	287X
Capital Lease Obligations	282X
Notes, Bonds, and COPS Payable	2800 thru 2819, 283X, 284X
Accrued Compensated Absences	291X, 292X
Other Long-Term Obligations	293X, 296X, 298X, 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 thru 2803, 2808, 2809, 2813 thru 2829, 2840)
Restricted for Highway Construction and Maintenance	Identified by fund
Restricted for Unemployment Insurance	Identified by fund
Restricted for Debt Service	3220
Restricted - Permanent Endowment – Expendable	3230
Restricted - Permanent Endowment – NonExpendable	3240
Restricted – Other Externally Restricted	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 1327
Other Receivables, net	1300, 1330 thru 1349, 1360 thru 1363, 1366 or 1367
Intrafund Receivables	139X, 173X
Due From Other Governments	135X
Due From Other Funds	137X, 172X
Inventories	14XX
Prepaids, Advances, and Deferred Charges	1500 thru 1537, 1583 thru 159A, PRLN or LDCR
Restricted Assets:	
Restricted Cash	1034
Restricted Investments	1634
Investments	12XX, 1600 thru 1633, 1635 thru 1699
Other Long-Term Assets	1580, 170X, 171X, 1731 thru 1799, 190X , 191X
Depreciable Property, Plant, and Equipment, net	1801 thru 1814, 1816 thru 1856, 1858, 1859, 1861 thru 1879, 1881 thru 1899 (Permanent funds only)
Land and Infrastructure	1800, 1815, 1857, 1860, 1880 (Permanent funds only)
LIABILITIES:	
Tax Refunds Payable	215X
Accounts Payable and Accrued Liabilities	2100 thru 2129, 22XX, 231X, 240X, 2410, 242X, 243X
TABOR Refund Liability	2415
Due to Other Governments	233X
Due to Other Funds	236X, 294X
Intrafund Payables	239X, 295X
Deferred Revenue	25XX
Obligations Under Reverse Repurchase Agreements	2711
Claims and Judgments Payable	230X, 287X
Accrued Compensated Absences	2440, 291X, 292X
Leases Payable	2321, 2620, 282X
Notes, Bonds, COPs Payable	2320, 2322 thru 2329, 2600 thru 2619, 2621 thru 2699, 2800 thru 2819, 283X, 284X
Other Current Liabilities	2700 thru 2710, 2713 thru 2799, 293X, 296X, 298X, 299X
Deposits Held in Custody	297X

FUND BALANCE:	
Reserved:	
Encumbrances	Post closing entry
Noncurrent Assets	Other Long –Term Assets not offset by deferred revenue
Debt Service	Debt Service Fund fund balance
Statutory Purposes	Post closing entry
Funds Reported as Restricted	Identified by fund for governmental funds
Unreserved, Reported in:	
General Fund, etc	Identified from major fund statements
Unreserved:	
Designated for Unrealized Investment Gains	Post closing entry

STATEMENT OF NET ASSETS – PROPRIETARY AND FIDUCIARY FUNDS	
Financial Statement Line Item	**Accounts Included**
ASSETS:	
CURRENT ASSETS:	
Cash and Pooled Cash	1000 thru 1033, 1035 thru 1099, 11XX, 200X, 2712
Short Term Investments	12XX
Taxes Receivable, net	1310 thru 1327
Student and Other Receivables, net	1300, 1330 thru 1349, 1360 thru 1363, 1366 or 1367
Intrafund Receivables	139X, 173X
Due From Other Governments	135X
Due From Other Funds	137X
Inventories	14XX
Prepaids, Advances, and Deferred Charges	1500 thru 1537, 1583 thru 159A, PRLN or LDCR
NONCURRENT ASSETS:	
Restricted Assets:	
Restricted Cash	1034
Restricted Investments	1634
Investments	1600 thru 1633, 1635 thru 1699
Due From Other Funds Long-Term	172X
Other Long-Term Assets	1580, 170X, 171X, 1731 thru 1799, 190X , 191X
Depreciable Property, Plant, and Equipment, net	1801 thru 1814, 1816 thru 1856, 1858, 1859, 1861 thru 1879, 1881 thru 1899
Land and Infrastructure	1800, 1815, 1857, 1860, 1880
LIABILITIES:	
CURRENT LIABILITIES	
Tax Refunds Payable	215X
Accounts Payable and Accrued Liabilities	2100 thru 2129, 22XX, 231X, 240X, 2410, 242X, 243X
TABOR Refund Liability	2415
Due to Other Governments	233X
Due to Other Funds	236X
Intrafund Payables	239X, 295X
Deferred Revenue	25XX
Obligations Under Reverse Repurchase Agreements	2711
Accrued Compensated Absences	2440
Claims and Judgments Payable	230X
Leases Payable	2321, 2620
Notes, Bonds, COP's Payable	2320, 2322 thru 2329, 2600 thru 2619, 2621 thru 2699
Other Current Liabilities	2700 thru 2710, 2713 thru 2799
NONCURRENT LIABILITIES	
Due to Other Funds	294X
Deposits Held in Custody	297X
Accrued Compensated Absences	291X, 292X
Claims and Judgments Payable	287X
Capital Lease Obligations	282X
Notes, Bonds, COP's Payable	2800 thru 2819, 283X, 284X
Accrued Compensated Absences	291X, 292X
Other Long-Term Obligations	293X, 296X, 298X, 299X

NET ASSETS:	
Invested in Capital Assets, Net of Related Debt	18XX balances less (2800 thru 2803, 2810 thru 2819, 2820 thru 2824)
Restricted for Debt Service	3220
Restricted - Permanent Endowment – Expendable	3230
Restricted - Permanent Endowment – NonExpendable	3240
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
Investment Trust Participants	Residual Balance By Fund Type
Individuals, Organizations, and Other Entities	Residual Balance By Fund Type

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES		
Financial Statement Line Item	**Type**	**Accounts Included**
REVENUES:		
Taxes:		
Individual and Fiduciary	31	2200 thru 2599, 2800 thru 2999
Corporate	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 5899
Charges for Goods and Services	31	4400 thru 5499, 6602
Investment Income	31	59XX, 60XX
Federal Grants and Contracts	31	7400 thru 7530, 79XX
Other Revenues	31	6100 thru 6499, 6600, 6601, 6603 thru 6999, 73XX, 7531 thru 7899, 8000 thru 8399, 8800, 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 - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 9000 thru 9999
Business, Community & Consumer Affairs	22,24	Agency group 2 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 9000 thru 9999
Education	22,24	Agency group 3 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 9000 thru 9999
Health & Rehabilitation	22,24	Agency group 4 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 9000 thru 9999
Justice	22,24	Agency group 5 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 9000 thru 9999
Natural Resources	22,24	Agency group 6 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 9000 thru 9999
Social Assistance	22,24	Agency group 7 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 9000 thru 9999
Transportation	22,24	Agency group 8 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 9000 thru 9999 (plus 231X and 7520 for CDOT fund 400 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	514X, 515X, 516X, 544X, 545X, 546X, 553X, 554X, 557X, 564X, 565X, 566X
Debt Service	22,24	6700 thru 6899 all funds except 450; (0000 thru 6899, 8XXX and 9XXX-for fund 450)
OTHER FINANCING SOURCES/USES:		
Operating Transfers-In	31	8400 thru 8799, 8801 thru 8999, EXXX
Operating Transfers-Out	22,24	7100 thru 7499, 78XX, EXXX
Intrafund Transfers-In	31	9000 thru 9399, AXXX
Intrafund Transfers-Out	22,24	7500 thru 7799, AXXX
Face Amount of Debt Issued	31	7000
Bond Premium/Discount	31	7010

Debt Refunding Proceeds	31	7020
Debt Refunding Payments	22, 24	8000
Capital Lease Proceeds	31	71XX, 72XX
Sale of Fixed Assets	31	65XX
Permanent Fund Additions	31	9525

AGENCY GROUPING BY FUNCTION

Functional Group	**Agencies**
General Government	99x, BWH, Axx, EAA, EBA, ECx, Mxx, Oxx, TAA, TBA, Wxx
Business, Community, Consumer Affairs	BAA, BSF, EDA, 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
Justice	Cxx, IDA, IKA, Jxx, LAA, RAA, SDA
Natural Resources	Pxx
Social Assistance	IHA, UHA
Transportation	Hxx

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS - ALL PROPRIETARY FUND TYPES		
Financial Statement Line Item	**Type**	**Accounts Included**
OPERATING REVENUES:		
Licenses and Permits	31	4200 thru 4399
Tuition and Fees	31	48XX, 49XX, 5000 thru 5029, 5031 thru 5049, 5052 thru 5099
Pledged Tuition and Fees	31	5030
Scholarship Allowance – Tuition/Fees	31	5050, 5051
Sales of Goods and Service	31	4400 thru 4799, 5100 thru 5449, 5452 thru 5469, 5471 thru 5499
Pledged Sales of Goods and Service	31	5470
Scholarship Allowance – Sales of Goods and Service	31	5450, 5451
Investment Income	31	5900 thru 6099 for fund categories E3, E6
Rental Income	31	6100 thru 6499 for fund categories E7, EZ, and I5
Donations	31	6600, 6602, 6604 thru 6608, 6618 thru 6999
Federal Grants and Contracts	31	7400 thru 7429, 7431 thru 7449, 7451 thru 7529, 79XX
Pledged Federal Grants/Contracts	31	7450
Intergovernmental Revenue	31	7700 thru 7729, 7731 thru 7799, 8000 thru 8200
Other Revenues	31	3800, 3801, 7000 thru 7399, 76XX, 7800 thru 7829, 7831 thru 7899, 8201 thru 8329, 8331 thru 8399, 9400 thru 9524, 9526 thru 9599, BXXX thru DXXX, FXXX thru ZZZZ
Pledged Other Revenues	31	8330
EXPENSES:		
Salaries and Fringe Benefits	22, 24	1XXX
Operating and Travel	22, 24	2000 thru 4110, 4112 thru 4129, 4140, 4161 thru 4909, 4911 thru 5109, 5700 thru 6699, 7520, 9XXX
Cost of Goods Sold	22, 24	4910
Depreciation	22, 24	4130
Intergovernmental Distributions	22, 24	5110 thru 5699 (except Lottery)
Prizes and Awards	22, 24	4111, 4160
Debt Service	22, 24	415X, 6700 thru 6899 (fund categories E3 and E6 only –CSOBA and Student Loan)
NON-OPERATING REVENUES AND EXPENSES:		
Taxes	31	1000 thru 3799, 3802 thru 4199
Fines and Settlements	31	5500 thru 5899
Investment Income	31	5900 thru 6099 (not included in operating revenues)
Rental Income	31	6100 thru 6499 (not included in operating revenues)
Donations	31	6601, 6603
Gain/Loss on Sale of Fixed Assets	31	65XX
Intergovernmental Distributions	22, 24	5110 thru 5699 (Lottery only)
Debt Service	22, 24	415X, 6700 thru 6899
Other Expenses	22, 24	8XXX

CONTRIBUTIONS AND TRANSFERS:		
Operating Transfers-In	31	EXXX
Operating Transfers-Out	22, 24	EXXX
Intrafund Transfers-In	31	AXXX
Intrafund Transfers-Out	22, 24	AXXX
Capital Contributions	31	6609 thru 6617, 7430, 7530, 7730, 7830, 8800
Additions to Permanent Endowment	31	9525
Special and Extraordinary Items	2X or 31	From Exhibit (requires both accounting entry and explanation)

COMBINED 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 5099
Fees for Service	31	4400 thru 4701, 5100 thru 5214, 54XX
	01	1330, 1331, 1333, 1334, 1336, 1337, 134X, 1351, 1352, 1354, 1581 thru 1589, 1596, 1597, 1599
	22, 23, 24	4120
Sales of Products	31	5300 thru 5325
	01	1338, 1350, 1370, 1371
	02	2500 thru 2520 (Lottery Only)
Gifts, Grants and Contracts	31	6600, 6604, 7400 thru 7429, 7431 thru 7529, 7531 thru 7629, 7631 thru 7729, 7731 thru 7829
	01	1353, 1355
	02	2500
Loan Repayments	01	Credits (with cash offsets) to 1360 thru 1363, 1762, 1763
Receipt of Deposits Held in Custody	02	Credits (with cash offsets) to 2730, 2970 (Other agency activity provided by Higher Education)
Other Sources	31	1000 thru 4361, 5215, 5500 thru 5899, 6602 thru 6608, 6700 thru 6999, 7300 thru 7399, 7901 thru 8330, 9400 thru 9999
	01	1310 thru 1327, 1390 thru 1392, 1720 thru 1741
	02	2390 thru 2392, 2501 thru 2530 (except Lottery), 2950
Cash Payments To or For:		
Employees	22, 23, 24	1100 thru 1531, 1534 thru 1631, 1634 thru 1639, 1641 thru 1809, 1890, 4240
	01	1502, 1590 thru 1594, LDCR, PRLN
	02	2201 thru 2232, 2250 thru 2284, 2400, 2930
Suppliers	22, 23, 24	1532, 1533, 1632 thru 1809, 1910 thru 2309, 2510 thru 4104, 4140, 4180 thru 4239, 426X, 4301 thru 5109 (except Student Loan)
	01	1400 thru 1499, 1500, 1501, 1503 thru 1507, 1598, 1700 thru 1709
	02	2001 thru 2149, 2310, 2360, 2361, 2410, 2700, 2940, 2960
Lottery Prizes & Sales Commissions	22, 23, 24	416X
	02	2718 thru 2729
Health Claims and Premiums	22, 23, 24	425X
Scholarships	22	5892
Loans, Student Loans, and Loan Losses	22, 23, 24	1910 thru 4100, 4140, 4180 thru 4230, 4260 thru 4920 (Student Loan only) 4270
	01	Debits (with cash offsets) to 1360 thru 1363, 1762, 1763
Other Governments	22, 23, 24	5110 thru 5680 (except Lottery)
	02	2330 thru 2334 (except Lottery)
Release of Deposits Held in Custody	02	Debits (with cash offsets) to 2730, 2970 (Other agency activity provided by higher education)
Other	22, 23, 24	4105 thru 4119, 4170, 4240, 5771 thru 5891, 5893 thru 6109, 7520, 8110, 8130 thru 9999 (CSLP only 4150, 4151, 6720)
	01	1508 thru 1579
	02	2150, 2300, 2415, 2430, 2710, 2711, 2713, 2740 thru 2799, 2870, 2990, XXXX

COMBINED STATEMENT OF CASH FLOWS ALL PROPRIETARY FUND TYPES		
Financial Statement Line Item	**Type**	**Accounts Included**
CASH FLOWS FROM NONCAPITAL ACTIVITIES:		
Transfers-In	31	EXXX
Transfers-Out	22, 23, 24	EXXX
Nonexchange Gifts – Not for Capital Purposes	31	6601
Intergovernmental Distributions	22, 23, 24	(Lottery only 5110 thru 5680)
	02	(Lottery only 2330 thru 2334)
Intrafund Transfers (should net to 0)	31	AXXX
	22, 23, 24	AXXX
Noncapital Debt Proceeds	02	Credits (with cash offsets) to 2323, 2610, 2630, 281X, 2830
Noncapital Debt Payments	02	Debits (with cash offsets) to 2323, 2610, 2630, 281X, 2830
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of Capital Assets	01	Debits (with cash offsets) to 1580, 1595, 159A, 18XX
	02	2315, 2321, 262X, 264X, 282X, 284X
	22, 23, 24	2310 thru 2509, 6110 thru 6709,
	31	6609 thru 6699, 72XX, 8800
Capital Contributions	31	EBGD/8800 where cash is transferred (Provided by higher education)
Capital Gifts, Grants, Contracts	31	6603, 7430, 7530, 7630, 7730, 7830
Proceeds from Sale of Capital Assets	01	Credits (with cash offsets) to 1580, 1595, 159A, 18XX
	31	65XX
Income from Property	01	1366, 1367
	31	6100 thru 6499
Proceeds – Issuance of Capital Debt	02	Credits (with cash offsets) to 2320, 2600 thru 2609, 2800 thru 2819
	01	1710, 1711
	22	673X, 674X
	31	70XX, 71XX
Principal Paid on Capital Debt	02	Debits (with cash offsets) to 2320, 2600 thru 2609, 2800 thru 2819
	01	Debits (with cash offsets) to 1710, 1711
	22	6710, 8000
Interest Payments	02	2322, 2420
	22, 23, 24	4150 thru 4159, 672X, 8120 (except CSLP and CSOBA)
Capital Lease Payments	02	Debits (with cash offsets) to 2321, 2620, 2820 thru 2822
	22, 23, 24	681X, 682X
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest/Dividends on Investments	01	1300
	31	5900 thru 6050
Proceeds from Sale/Maturities of Investments	01	Credits (with cash offsets) to 12XX, , 16XX
Purchase of Investments	01	Debits (with cash offsets) to 12XX, , 16XX

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 identical except for the net asset section. The 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, 5111, 9531
Employer Contributions	31	5110, 9532
Investment Income	31	5900 thru 6099
Employee Deferral Fees	31	5101
Unclaimed Property Receipts	31	9525 (fund category Z1 only)
Other	31	0000 thru 5099, 5112 thru 5899, 6100 thru 8399, 9400 thru 9524, 9533 thru 9999
DEDUCTIONS:		
Distributions to Participants	22,24	9120
Withdrawals and Benefits	22,24	9130
Health Insurance Premiums Paid	22, 24	4255
Benefit Plan Expenses	22, 24	4256
Payments in Accordance w/ Trust Agreements	22, 24	All object codes for fund categories Z1, Z2, ZZ
Administrative Expense	22,24	All objects for agencies AQB and GRA only (except objects EXXX, AXXX, and 9120)
Other	22,24	0000 thru 4254, 4257 thru 7099, 7900 thru 9119, 9121 thru 9129, 9131 thru 9999
TRANSFERS:		
Operating Transfers-In	31	8400 thru 8999, EXXX
Operating Transfers-Out	22,24	7100 thru 7499, 78XX, EXXX
Intrafund Transfers-In	31	9000 thru 9399, AXXX
Intrafund Transfers-Out	22,24	7500 thru 7799, AXXX

CHAPTER 3: SECTION 5

SUPPLEMENTAL INFORMATION FOR STATEWIDE REPORTING

KEY DATES

August 2	Intra/Interfund Receivable/Payable Confirmation Form due to State Controller's Office.
August 21	Agency Exhibit Listing and applicable exhibits A1, A2, B, C, D1, D2, E, F1, F2, G, I, J, L, M, N, O, P, Q, R, S, T, U, V are due to State Controller's Office.
September 23	Exhibit K due to State Controller's Office.

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. If post closing adjusting entries are approved by your field accounting specialist and Reporting and Analysis 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 J, if appropriate and I.

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

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 on disk or through e-mail from David McDermott (e-mail address - david.mcdermott@state.co.us, phone 303-866-2739). **Submit all exhibits directly to David McDermott in the Reporting and Analysis Section of the State Controller's Office. Reporting and Analysis will provide copies or originals to the field accounting specialists as appropriate.** Submitting your exhibits promptly will eliminate the need for you to respond to our reminder telephone calls. 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.

The following file naming convention should be used in submitting electronic format exhibits either on disk or through e-mail. The file name should indicate the agency(ies) 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 will be your representation of which exhibits were applicable, and it will show 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, enter for each exhibit listed 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 Exhibit K with your other exhibits because it has a later due date, you should leave the related cell blank. The Reporting and Analysis section will record the date it receives your Exhibit 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**; Reporting and Analysis 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 Exhibit Listing file 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 email or other communication.

AGENCY EXHIBIT LISTING
For the Fiscal Year Ending June 30, 2002

	Agency			
A1-Changes in TABOR 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				
E-Schedule of Revenue Bond Coverage				
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-Cash on Hand or Deposited with Financial Institutions				
N-Schedule of Investments				
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				
U-Other Accounting Disclosures				
V-Higher Ed Cash Flow Stmt - Supplemental 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: _____

5.2 Exhibit A1 - Notification of Changes in the TABOR Base Fiscal Year Spending

A change in fiscal year spending is either an increase or decrease to nonexempt revenues with an matching offset to exempt revenues. Such a change may affect both the base fiscal years and the fiscal year just completed. A change could be due to resolution of audit findings or misclassifications of revenues.

The State Controller's policy is to correct errors relating to each of the previous years that affect the current year TABOR limit. Each year's limit is the lesser of the adjusted prior year limit or adjusted prior year fiscal year spending. The state first exceeded the fiscal year spending limit in fiscal year 1996-97, and thus, fiscal year 1995-96 amounts must be shown to identify the effect on the current limit. Therefore, if you or your auditors determine that revenue has been incorrectly recorded in prior years, you should prepare Exhibit A1. The change should be entered in the form of a journal entry that reclassifies a revenue source code from an exempt to nonexempt code or vice-versa. Starting with fiscal year 1995-96, a separate entry should be made for each year in which the revenue was improperly classified.

Corresponding changes to the current year (FY01-02) are done on Exhibit H unless they have already been done on the Colorado Financial Reporting System. The same $100,000 materiality threshold applies to Exhibit A1 as applies to Exhibit H.

EXHIBIT A1

NOTIFICATION OF CHANGES IN THE TABOR BASE FISCAL YEAR SPENDING
FOR THE FISCAL YEAR ENDING JUNE 30, 2002
BASE FISCAL YEARS INCLUDE FY 1995-96, 1996-97, 1997-98, 1998-99, 1999-00, 2000-01

Fiscal Year	Agency	Fund	Revenue Source Code	Debit	Credit
1995-96					
1996-97					
1997-98					
1998-99					
1999-00					
2000-01					

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

Explanation:

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

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

In agreement with the Office of the State Auditor and the Attorney General's Office, we revised the processes underlying the Exhibit A2 in fiscal year 1997-98. The purpose of this exhibit is to provide the State Controller's Office with the information necessary to ensure that the comparison of TABOR revenues between fiscal years is legitimate. The Exhibit A2 has three 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 controller 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 (FY01-02) revenues on Exhibit H unless you have already made the change on COFRS. Please indicate by a check mark whether FY01-02 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 State Controller's Office must know the amount of the prior year nonexempt revenue of the activity in order to appropriately reduce the TABOR limit.

Section C – Fund Balance

Use Section C 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 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 $100,000 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, 2002

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 FY2001-02? COFRS _____ Exhibit H _____

Section B

Prior Year Nonexempt Revenue of the Newly Certified or Recertified Enterprise

Agency	Fund	Revenue Source Code	Amount

Section C

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

Agency	Fund	Balance

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

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 balance 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, 2002

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 pools, 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: _____

Date Prepared: _____

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

This exhibit has changed for FY01-02; it now includes detail to match the level of disclosure on the face of the state's Statement of Net Assets (SONA). Use this exhibit to report gross increases and decreases in the carrying value of long-term liabilities.

The exhibit is divided into the following six sections that parallel the disclosure in the financial statement footnotes:

- Due to Other Funds – (Account 2940) Show additional amounts payable to other funds as an increase and payments made as a decrease.

- 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 – (Accounts 287X) 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 accounts 287X. Since judgments are not included on Exhibit B, the claims information must be included on both exhibits so that the State Controller's Office can disclose the entire change in the financial statement line item Claims and Judgments Payable.

- Capital Lease Payable - (Accounts 282X) Show new lease liabilities incurred as an increase and payments on lease principal as a decrease. Do not include account 2822. Note that this information is not the same as that reported on Exhibit F1, but it is required to show the gross change in capital lease liability.

- Notes, Bonds, Anticipation Warrants, Mortgages, COPs - (Accounts 2800, 2801, 2808, 2809, 2810, 2811, 2830 and 2840) List all your noncurrent notes and bonds payable as well as any unamortized bond premium/discount. Do not include accounts 2802 or 2812; balances in these accounts should be reclassified to balance sheet account 1711, since they will be presented as prepaid expenses in the state's financial statements.

- Other Long-Term Liabilities - (Accounts 296X and 299X) 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 - the former of which was provided to you on the Exhibit Reconciling Balance Report. **All amounts should be entered with the accounting normal-balance signs, that is, credit balances and increases are entered as negative numbers and decreases (debits to the account) are entered as positive numbers**. Compensated absences liabilities are also included in the long-term section of the CAFR SONA; however, the State Controller's Office will estimate the gross increase and decrease in this liability based on the payouts recorded in object codes 114X and 124X.

At the bottom of the exhibit, describe the nature of the liabilities reported in the line Other Long-Term Liabilities. 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, 2002

COFRS		6/30/01	Changes		6/30/02
Fund	Account	Balance(CR)	Increase(CR)	Decrease(DR)	Balance(CR)
Due to Other Funds (294X)					
Deposits Held in Custody (297X)					
Claims and Judgments (287X)					
Capital Lease Payable (282X excluding 2822)					
Notes, Bonds, Anticipation Warrants, COPs, and Mortgages (280X, 281X, 283X, 284X excluding 2802, 2812)					
Other Long-Term Liabilities (296X and 299X)					
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. Beginning and ending balances must agree with the balances on COFRS, including any approved adjustments. Do not include Compensated Absence liabilities.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

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

This exhibit has changed significantly for FY01-02. GASB 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 has been split into two exhibits, D1 and D2 to support footnote disclosure that is required to reflect the Statement of Net Assets columns related to governmental activities and business-type activities.

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 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". These amounts should only be entered in the principal columns. The totals for the four types of liabilities shown on the exhibit in the principal columns should equal the balances in COFRS accounts 2800, 2805, 2808, 2810, 2830 and 2840, plus current liabilities in accounts 2600, 2608, 2610, 2630, and 2640. The Totals will not agree to Exhibit C by the amount classified as current; the amount classified as current should equal the amount shown on this exhibit as payable in the following fiscal year.

Note that lease liability accounts are not included on this exhibit. However, payments on Certificates of Participation, which were previously reported on Exhibit F1 as capital leases should now be reported on Exhibits D1 or D2.

EXHIBIT D1

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
GOVERNMENTAL AND INTERNAL SERVICES FUNDS
AT JUNE 30, 2002

	Type of Debt							
	Revenue Bonds		Notes Payable		Mortgages Payable		Cert.of Participation	
Year Ending	(2600, 2800, 2805)		(2610, 2630, 2810, 2830)		(2640, 2840)		(2608, 2808)	
June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2003								
2004								
2005								
2006								
2007								
2008 to 2012								
2013 to 2017								
2018 to 2022								
2023 to 2027								
2028 to 2032								
2033 to 2037								
2038 to 2042								
2043 to 2047								
2048 to 2052								
2053 to 2057								
Add 5 yr grps as needed								
Subtotals								
Unamortized Balances								
Totals								

Note: The financial statement totals in the principal columns must agree with the total COFRS balances in the accounts noted parenthetically above combined with the Unamortized Premium/Discount and Unamortized Refunding Gain/Loss (Balance Sheet Accounts 2801, 2803, 2806, 2807, 2809, 2811).

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

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

This exhibit has changed significantly for FY01-02. GASB 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 has been split into two exhibits, D1 and D2 to support footnote disclosure that is required to reflect the Statement of Net Assets columns related to governmental activities and business-type activities.

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 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". These amounts should only be entered in the principal columns. The totals for the four types of liabilities shown on the exhibit in the principal columns should equal the balances in COFRS accounts 2800, 2805, 2808, 2810, 2830 and 2840, plus current liabilities in accounts 2600, 2608, 2610, 2630, and 2640. The Totals will not agree to Exhibit C by the amount classified as current; the amount classified as current should equal the amount shown on this exhibit as payable in the following fiscal year.

Note that lease liability accounts are not included on this exhibit. However, payments on Certificates of Participation, which were previously reported on Exhibit F1 as capital leases should now be reported on Exhibits D1 or D2.

EXHIBIT D2

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
BUSINESS TYPE ACTIVITIES - ENTERPRISE FUNDS
AT JUNE 30, 2002

	Type of Debt							
	Revenue Bonds		Notes Payable		Mortgages Payable		Cert.of Participation	
Year Ending	(2600, 2800, 2805)		(2610, 2630, 2810, 2830)		(2640, 2840)		(2608, 2808)	
June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2003								
2004								
2005								
2006								
2007								
2008 to 2012								
2013 to 2017								
2018 to 2022								
2023 to 2027								
2028 to 2032								
2033 to 2037								
2038 to 2042								
2043 to 2047								
2048 to 2052								
2053 to 2057								
Add 5 yr grps as needed								
Subtotals								
Unamortized Balances								
Totals								

Note: The financial statement totals in the principal columns must agree with the total COFRS balances in the accounts noted parenthetically above combined with the Unamortized Premium/Discount and Unamortized Refunding Gain/Loss (Balance Sheet Accounts 2801, 2803, 2806, 2807, 2809, 2811).

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

5.8 Exhibit E - Schedule of Revenue Bond Coverage

Use this exhibit 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 multiple bond commitments on the same exhibit. The revenue amount shown on the exhibit should be your agency or institution's pledged revenues and should equal the amount of revenues reclassified into the pledged revenue accounts (5030, 5470, 7450, and 8330) on COFRS.

EXHIBIT E

SCHEDULE OF REVENUE BOND COVERAGE
FOR THE FISCAL YEAR ENDING JUNE 30, 2002

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)
Totals					

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

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

5.9 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 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, 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 fixed 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 total future payments on principal must equal the lease liability recorded in accounts 2321, 2620, 2820, on COFRS.

Amounts related to Certificates of Participation are no longer reported on Exhibit F1. They are now reported on Exhibit D1 and/or Exhibit D2.

Report as a single total amount the sublease rental payments you will receive from third party subleasees 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, 2002

	Land	Buildings	Equipment and Other
Gross Amount of Capital Assets Under Lease at June 30, 2002: $			

Future Minimum Lease Payments at June 30	Total Payments	Implicit Interest & Executory Costs	Payments On Principal
2003			
2004			
2005			
2006			
2007			
2008 to 2012			
2013 to 2017			
2018 to 2022			
Add 5 yr groups as needed			
Total			

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

Contingent Rentals Incurred for FY 2001-02 (if any): $ _____

NOTE: The total amount of the column "Payments on Principal" should agree to COFRS liability accounts 2321, 2620, and 2820.

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.)

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

5.10 Exhibit F2 - Schedule of Operating Leases

GAAP require 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.

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 completing the section on future minimum lease payments, apply the criteria in FASB Statement 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.

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, 2002

Future Minimum Lease Payments at June 30			Total Payments
2003			
2004			
2005			
2006			
2007			
2008	to	2012	
2013	to	2017	
2018	to	2022	
2023	to	2027	
2028	to	2032	
2033	to	2037	
2038	to	2042	
Add 5 yr groups as needed			_____
Total			_____

Total Minimum Sublease Rentals: $ _____

Contingent Rentals Incurred for FY 2001-02 (if any): $ _____

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

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

5.11 Exhibit G - Advance Debt Refunding and Defeasance

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 7 and 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. 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 SCO 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 & 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 & 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 23 requires that proprietary activities, defeasing debt through current or advance refunding, defer the difference between the reacquisition price and the net carrying amount of the old debt and amortized 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. 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 23 now applies to higher education institutions. Funds that are being report as proprietary funds for the first time under the implementation of GASB 34 (such as higher education funds reporting as special purpose governments involved only in business type activities) are allowed to apply GASB 23 prospectively. Governmental funds that have an accounting gain or loss on refunding would not report it in the governmental funds**,** but 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. Governmental funds are also allowed to apply GASB 23 prospectively at the government-wide level.

EXHIBIT G

ADVANCED DEBT REFUNDING AND DEFEASANCE
DURING THE FISCAL YEAR ENDED JUNE 30, 2002

Year end balance of all in-substance defeased debt including debt defeased in current or prior years: $ _____

CURRENT YEAR REFUNDING OR DEFEASANCE:

	Old Debt	Escrow Deposit or New Debt
Face amount of debt or deposit	$ _____	$ _____
Interest rate	_____ %	_____ %
Term of 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)* $ _____
Indicate amount by which reaquisition price exceeded carrying value of the debt and the amortization term.	Term: _____	$ _____
Did the refunding or escrow deposit result in an in-substance defeasance?	Yes: _____	No: _____

Description of old debt:

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: _____

Date Prepared: _____

5.12 Exhibit H - Proposed Financial Statement Post closing Entry for Identified COFRS Errors Over $1,000/$100,000

This exhibit is required to report errors, including proposed audit adjustments, on the final COFRS reports and ledgers that exceed $100,000 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 include differences between estimated payables and other accruals and the subsequently identified actual amounts. Submit Exhibit H as soon as the error is discovered, as these exhibits will be analyzed for material impact on line items in the statewide financial statements.

An Exhibit H need not be submitted for presentation differences noted on the Exhibit J Financial Statement Reconciliation (see Section 5.14 below). 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 SCO on an Exhibit H.

Provide an explanation of the proposed entry that is sufficient for audit purposes. The explanation should be detailed enough that no prior knowledge of the conditions leading to the proposed entry is necessary. Please explain if posting the entry will impact the supplemental appropriations process.

At the bottom of the form, the block of cells on the left is for agency use. You may provide a COFRS document reference number if you have posted an entry to the suspense file on COFRS in anticipation of the proposed entry being posted to the statewide financial statements. The block on the right is primarily for State Controller's Office use, however, it also includes a line for higher education institutions 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, your field accounting specialist will contact you in the subsequent fiscal year. Such adjustments may involve real or nominal accounts as well as adjustments to fund balance. Adjustments to COFRS for post closing entries cannot be finalized until the State Controller's Office receives the financial statement audit opinion. Thus, a time frame for posting system adjustments related to Exhibit H post closing entries cannot be specified, however, the State Controller's Office will try to complete this process before supplemental budget requests are due.

In some instances, a post closing adjusting entry 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 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 Entries column and a copy of prior year's Exhibit H must be attached to Exhibit J. Exhibit H's related to prior year adjustments should reference the subsequent fiscal year correcting entry.

EXHIBIT H

PROPOSED FINANCIAL STATEMENT POST-CLOSING ENTRY
FOR IDENTIFIED COFRS ERRORS OVER $1,000/$100,000
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

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: _____

Agency Code: _____

Phone Number: _____

Date Prepared: _____

Prepared By: _____

COFRS Document #: _____

FAST Approval: _____

R&A Approval: _____

SCO Reference Number: _____

Date Posted: _____

FY 2002-03 Entry Req'd: (Yes/No): _____

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

5.13 Exhibit I - Letter of Certification

This exhibit 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. In addition, the exhibit certifies that the agency has provided meaningful explanations for the variances identified in the variance analysis reports. This certification is to be signed by the department head or president of the college or university and the chief financial officer. **Due to the attest signatures required on this exhibit, it must be submitted in paper format.** List every agency for which the chief financial officer is responsible. Please explain fully any exceptions on a separate sheet.

Be careful not to confuse the Exhibit I requirement with the reporting required under the Financial Responsibility and Accountability Act (CRS 24-17-101 et. seq.) See Chapter 5, Section 7.0 for the Statement of Compliance that is due **December 31**.

EXHIBIT I

LETTER OF CERTIFICATION OF FINANCIAL ACCOUNTING
AND REPORTING SYSTEMS
FOR THE FISCAL YEAR ENDING JUNE 30, 2002

The undersigned certify to the following statements regarding this agency:

1. We have reviewed the Period 13 MCR01 and MCR02 Colorado Financial and Reporting System (COFRS) reports, and the account balances reflected in those reports are materially correct and properly classified in accordance with generally accepted accounting principles and standards promulgated by the Governmental Accounting Standards Board (GASB) except for adjustment and reclassification entries that have been submitted to the State Controller's Office.

2. The agency is in compliance with all applicable financial, headnote, footnote, and FTE requirements in the Long Bill.

3. We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable for the circumstances.

4. No line item overexpenditures occurred or existed as of fiscal year end, and no disbursements were authorized for overexpenditures without the prior approval of the state controller.

5. All exhibits and other supplementary information requested by the State Controller's Office in the Fiscal Procedures Manual have been submitted by the specified due dates and reconciled to COFRS ending balances.

6. We have reviewed the Variance Analysis Report distributed by the State Controller's Office and have submitted explanation for the variances identified or proposed adjusting or reclassification entries by the due date.

7. The accounting function is in compliance with the State Fiscal Rules.

8. The accounting function is staffed with adequate personnel to assure the accounting is properly carried out and timely, and sufficient monthly accruals are being made to update financial records so that management can properly analyze their financial condition and determine that the federal government and other parties owing the state are being properly billed.

Any exceptions to the above statements have been fully explained on attachments to this exhibit.

This certification is for the following agencies:

Department: _____

Agency Name(s): _____

Agency Code(s): _____

Signature: _____ Date: _____
Executive Director except for Higher Education

Signature: _____ Date: _____
Agency Head or President

Signature: _____ Date: _____
Chief Financial Officer

5.14 Exhibit J - Financial Statement Reconciliation

The Exhibit J is a schedule used by the agency or institution's accounting office, State Controller's Office (SCO), and the Office of the State Auditor (OSA) to reconcile the institution's trial balance per the State of Colorado's book of record (COFRS) to the institution's financial statements. The exhibit also informs the State Controller's Office if agencies preparing financial statements believe the COFRS accounts properly accumulate to the state's CAFR financial statement line items. The Exhibit J is also used by the State Controller as a means of complying with the statutory responsibility to examine and approve all financial statements and reports of state government before publication, CRS 24-30-201 (1)(d). **One copy of Exhibit J and the financial statements and related footnotes are to be submitted to the State Controller's Office (SCO) by August 21.**

Agencies that are required to or choose to prepare financial statements should complete this exhibit. Prepare the Exhibit J using COFRS accounting period 13 information and the financial statements you prepared for your auditors. The State Controller's Office will provide higher education institutions with 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. The COFRS reports GNL02, GNL04 provide the needed information for the CAFR Financial Statement Line Item Amount column on the exhibit.

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 review of the Exhibit J by the SCO 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 Exhibit H's are prepared and submitted. The institution may consider the Exhibit J approved unless contacted by the SCO. If the SCO has questions or concerns with the exhibit, the institution will be contacted and additional information or changes may be requested. The SCO will complete the review of the Exhibit and contact agencies/institutions if necessary by September 5.

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

- Institution's financial statements means the financial statements supplied to the SCO 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. Three columns in the center of the exhibit are for posting of adjusting, reclassifying and presentation entries. Further explanation of these section's follows.

- 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 SCO with information on how adjusting and reclassifying entries affect the line items in fund category columns on the state's CAFR. Section 4.4 of this Chapter 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. **If an institution elects not to use the trial balance provided by the SCO (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.**

- 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 SCO has agreed to this presentation, the Exhibit J must show how adjusting, reclassification, or presentation entries affect the CAFR line items. 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, reclassifying and presentation entries. The definitions below related to adjusting, reclassifying, and presentation entries apply to both higher education fund types and non-higher education fund types.

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 SCO 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 which exceeds $1,000/$100,000 (please review Section 5.12 of these instructions for additional information on the preparation of 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 SCO will request COFRS JA documents in the subsequent year to make the accounting records agree to the audited financial statements.

In some instances, a post closing adjusting entry may be recorded on agency financial statements but not be approved for the state's CAFR. When this 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 in the subsequent year. In the subsequent fiscal year's Exhibit J, the adjustment must be reported in the Adjusting Entries column and a copy of prior year's Exhibit H must be attached to Exhibit J. Exhibit H's related to prior year adjustments should reference the subsequent fiscal year correcting entry.

RECLASSIFICATION ENTRIES:
Reclassification entries correct the COFRS trial balance classification of certain amounts in either 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 SCO to properly analyze the cumulative effect of all reclassification entries on the CAFR, an Exhibit H (Section 5.12) must be completed for each reclassification entry contained on the Exhibit J that exceeds $1,000/$100,000. Reclassification entries for amounts below $100,000 or those with no budgetary impact should be avoided. Exhibit H will provide the information needed for the SCO 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 SCO 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 SCO has sufficient time to prepare the state's basic financial statements and CAFR, the following schedule will be used regarding adjusting and reclassification entries:

- Subsequent to **August** 2 (period 13 close) and prior to **August 21** (Exhibit J due date) agencies and higher education institutions are allowed to make adjusting and reclassification

entries to their separately issued financial statements without the approval of the SCO. As stated above, these entries must be included on the Exhibit J and an Exhibit H (Section 5.12) must be submitted to the SCO.

- Subsequent to **August 21** and prior to September 1, agencies can make additional material adjusting and reclassification entries to their financial statements without the approval of the SCO. It is expected that entries made during this time period will only involve amounts that equal or exceed the Exhibit H thresholds or are material to the institution's financial statements. A revised Exhibit J and the related Exhibit H's (Section 5.12) should be submitted to the SCO by September 5.
- Subsequent to September 1 **all** adjusting and reclassification entries will be treated as proposed audit adjustments and require the approval of the SCO prior to being posted to the agencies' or higher education institutions' financial statements. If the proposed entry is greater than $1,000/$100,000, the agency or institution should submit an Exhibit H (Section 5.12) to the SCO. Proposed entries below $100,000 that do not have a budgetary impact should be discussed with the SCO prior to submitting an Exhibit H. In general, proposed entries below $100,000 with no budgetary impact will not be approved by the SCO.

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 SCO. **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 the account balance(s) must be presented differently. An example of a presentation entry is the recording of state appropriated general fund revenue. On the financial statements for the State of Colorado this is shown as "Operating Transfers-In." On the separately issued financial statements for the institutions it is shown as "State Appropriations." If the SCO 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 (Section 5.12).

Following is a listing of the acceptable **PRESENTATION** entries. Other items that the institution believes are presentation entries should be discussed with SCO **prior** to submitting the exhibit.

- Transfers of state appropriation between the University of Colorado at Denver, Metropolitan State College of Denver, the Community College of Denver and the Auraria Higher Education Center.
- Transfers of state appropriation.
- Negative cash in balance sheet 1100 to "Amount Due State Treasurer".
- Transfers of state appropriated student financial aid awards from CCHE to the institutions.
- Elimination of offsetting intrafund receivables and payables between institutions of the same board.
- Combination of immaterial amounts from one CAFR line into another CAFR line in a like financial statement category.

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 SCO on the Exhibit H (Section 5.12). As stated above, **all** adjusting or reclassification entries identified by either the auditors or the agency after September 1 are considered to be audit adjustments. **These entries require the approval of the State Controller prior to posting to the institution's financial statements.** A revision of the Exhibit J does not need to be submitted to the SCO 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 SCO on an Exhibit H.

EXHIBIT J
FINANCIAL STATEMENT RECONCILIATION FORMAT
JUNE 30, 2002

CAFR Financial Statement Line Item	Amount	Adjusting Entries	Adjstng. Ref #	Reclass Entries	Reclass Ref #	Presentation Entries	Presnt Ref #	Subtotal Dr/Cr	Agency Financial Statement Totals	Agency Financial Statement Line 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/$100,000.
(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: _____

Date Prepared: _____

5.15 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 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 non-state entities. Those received from state agencies would normally have revenue source codes of 7500 through 7523 and 7530 and are not reported on the Exhibit K. Those received from non-state 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 non-state entities – a portion of which the non-state 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 non-state 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 non-state 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 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 should equal the ending balance shown on the prior year exhibit. Any differences between prior year ending and current year beginning balances must be explained in detail. 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 1996) defines federal financial assistance:

> 'Federal financial assistance' means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, donated surplus property, food commodities, direct appropriations, or other assistance, but does not include amounts received as reimbursement for services rendered to individuals in accordance with guidance issued by the Director (of the Office of Management and Budget.).

The Single Audit Act of 1984 (Amended 1996) defines subrecipient:

> 'Subrecipient' means a non-Federal entity that receives Federal awards through another nonfederal entity to carry out a Federal program, but does not include an individual who receives financial assistance through such awards.'

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

The following four paragraphs apply specifically to higher education institutions, but they may also apply to other state agencies. Include on Exhibit K all direct and non-direct 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 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 Loan
93.139 - Financial Assistance for Disadvantaged Health Professions
93.342 - Health Profession Student Loans Including Loans for Disadvantaged Students
93.364 - Nursing Student Loans

Do not include on the Exhibit K amounts for the Federal Family Education Loans (CFDA #84.032) that are guaranteed and reported by the Colorado Student Loan Program (CSLP) because those amounts will be shown on CSLP's Exhibit K. However, if students at your institution receive FFEL assistance (including Stafford and Plus loans) from entities external to the State of Colorado, include those amounts on the Exhibit K.

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 and recorded in the 31X and 32X funds should be included on the Exhibit K in the receipts and 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 SCO Assigned Fed Org Code or Federal Agency Name must be provided. This information will allow Reporting & Analysis 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 SCO in Microsoft Excel or other electronic spreadsheet format. The following are descriptions of the exhibit fields by footnote reference on the form:

A) Federal Agency Name – This is to be filled in if neither a valid CFDA number nor an SCO Assigned Fed Org Code is provided. The name of the federal sub-org administering the program followed by the oversight level federal agency needs to be designated.

B) SCO Assigned Fed Org Code – This is a code assigned by the State Controller's Office to a list of federal agencies to simplify data entry and report compilation. The list and assigned codes can be found following Exhibit K. This field should be completed if a CFDA number is not provided.

C) Federal Program Name – This is to be completed if a valid CFDA number is not provided. Higher education institutions should enter "R&D" in this field if the award is for research and development even if a CFDA number has been provided in D.

D) 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 the following addresses: http://aspe.os.dhhs.gov/cfda/index.htm and http://www.gsa.gov/fdac/queryfdac.htm. The former address is a federal Department of Health and Human Services site and is the easier of the two sites to use unless you are searching for information on a number that you already know. 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 SCO Assigned Fed Org Code or Federal Agency Name.

E) Non-Federal Pass-through Entity – This is to be completed in all instances of subrecipient Federal funds received from an external entity. Do not report funds received from other State of Colorado agencies.

F) Other Identifying Number – This is an identifying number assigned by either a pass-through entity or Federal agency. For subrecipient awards received from a pass-through entity, fill in the Other Identifying Number in addition to the CFDA number. It should also be provided in all instances when a CFDA number has not been assigned. Do not use COFRS numbers for this field; the number provided should help federal personnel in tracking the award back to its source.

G) Beginning Due-From or Advanced By Federal Sources – This balance should equal the prior year ending balance of the audited Schedule of Expenditures of Federal Awards. Deferred revenue and Advanced By Federal Sources balances should be shown in brackets.

H) Receipts

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 D), E), and F) 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 I) 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.

I) Expenditures

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 H).

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.

J) Ending Due-From or Advanced By Federal Sources – This amount should equal beginning balance minus receipts plus expenditures (+G -H +I). Deferred revenue and Advanced By Federal Sources balances should be shown in brackets.

Any questions about these instructions or our interpretation of A-133 requirements should be directed to Karoline Clark at 303-866-3811 or Alan Boisvert at 303-866-3894.

EXHIBIT K
SCHEDULE OF FEDERAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2002

Federal Agency Name[A]	SCO Assigned Fed Org Code[B]	Federal Program Name[C]	CFDA Number[D]	Non-Federal Pass-Through Entity[E]	Other Identifying Number[F]	Due-From or[G] (Advanced By) Fed Sources 6/30/01	Receipts[H]			Expenditures[I]			Due-From or[J] (Advanced By) Fed Sources 6/30/02
							Direct	Subrecipient	Non-Cash	Direct	Indirect	Pass-Thru	
Totals													

[A]If SCO Assigned Org Code or CFDA Number is not provided in (B) or (D) then Federal Agency Name must be provided in (A).
[B]If CFDA Number is not provided in (D) then SCO Assigned Federal Org Code should be provided in (B). See the table following this exhibit for a list of codes.
[C]If CFDA Number is not provided in (D) then Federal Program Name must be provided in (C). Enter "R&D" if activity is related to research and development.
[D]CFDA Number should always be provided if assigned.
[E]For funds received as a subrecipient provide CFDA Number, Non-Federal Pass-Through Entity Name, Other Identifying Number(assigned by Pass-Through Entity) in (D) (E) and (F), and related balances in (G) through (J)
[F]Provide Other Identifying Number in (F) if CFDA Number in (D) is not assigned or if you received funds as a subrecipient (use number assigned by entity giving you the funds.)
[G] 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.
[H] Refer to the attached instructions for determining Federal receipts (show the normal balance as positive number with no brackets).
[I] Refer to the attached instructions for determining Federal awards expended.
[J] 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: _____

Date Prepared: _____

5.16 State Controller's Office Assigned Federal Org Codes
(SCO Assigned Fed Org Codes)

The following table provides a listing of codes assigned to federal agencies by the State Controller's Office. 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 will be 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.

SCO ASSIGNED FED 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.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.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
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

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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 ADMINISTRATOIN (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
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.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.OCE	OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE
12.OEA	OFFICE OF ECONOMIC ADJUSTMENT, DEPUTY UNDER SECRETARY OF DEFENSE (DUSD), INDUSTRIAL AFFAIRS AND INSTALLATIONS, 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.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
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.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

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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.BJA	BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE
16.BJS	BUREAU OF JUSTICE STATISTICS, 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.INS	IMMIGRATION AND NATURALIZATION SERVICE, 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
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.OIA	OFFICE OF INTERNATIONAL AFFAIRS, IMMIGRATION AND NATURALIZATION SERVICE, 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.OVC	OFFICE FOR VICTIMS OF CRIME, 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

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17.MSHA	MINE SAFETY AND HEALTH ADMINISTRATION, 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.BP	BUREAU OF PERSONNEL, 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.FRA	FEDERAL RAILROAD 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
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.RSPA	RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
20.USCG	U.S. COAST GUARD, DEPARTMENT OF TRANSPORTATION
21.BATF	BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE TREASURY
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
21.USSS	U.S. SECRET SERVICE, DEPARTMENT OF THE 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

SCO ASSIGNED FED ORG CODE	FEDERAL AGENCY NAME
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.OA	OFFICE OF ADMINISTRATION, 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.OCA	OFFICE OF COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY
66.OECA	OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY
66.OEE	OFFICE OF ENVIRONMENTAL EDUCATION, 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 ACTIVITIES, 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.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
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
81.EM	ENVIRONMENTAL MANAGEMENT, OFFICE OF MANAGEMENT AND EVALUATION, DEPARTMENT OF ENERGY

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81.ODP	OFFICE OF DEFENSE PROGRAMS, 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.CRPPTE	CHEMICAL AND RADIOLOGICAL PREPAREDNESS DIVISION, PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY
83.EMI	EMERGENCY MANAGEMENT INSTITUTE, PREPAREDNESS, TRAINING AND EXERCISES, FEDERAL EMERGENCY MANAGEMENT AGENCY
83.FA	FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY
83.FEMA	FEDERAL EMERGENCY MANAGEMENT AGENCY
83.FIA	FEDERAL INSURANCE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY
83.MD	MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY
83.NFA	NATIONAL FIRE ACADEMY, UNITED STATES FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY
83.PID	PROGRAM IMPLEMENTATION DIVISION, 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
83.USFA	UNITED STATES FIRE ADMINISTRATION, 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.HRA	OFFICE OF THE DEPUTY UNDER SECRETARY FOR HUMAN RESOURCES AND ADMINISTRATION, DEPARTMENT OF EDUCATION
84.NIL	NATIONAL INSTITUTE FOR LITERACY, 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.OPE	OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION
84.OS	OFFICE OF THE SECRETARY
84.SERS	OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION
84.SPE	OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

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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.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
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.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
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

SCO ASSIGNED FED ORG CODE	FEDERAL AGENCY NAME
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.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
99.CIA	CENTRAL INTELLIGENCE AGENCY
99.CPSC	CONSUMER PRODUCT SAFETY COMMISSION
99.NRC	NATIONAL RESEARCH COUNCIL
99.OTH	OTHER FEDERAL AGENCIES
99.SJI	STATE JUSTICE INSTITUTE
99.USPS	UNITED STATES POSTAL SERVICE

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5.17 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 SCO receives a separate listing of those suits from the Attorney General's Office.

Subsequent events will be queried of agencies by the SCO via e-mail at the beginning of October.

EXHIBIT L
SUMMARY OF MATERIAL CONTINGENT LIABILITIES
AT JUNE 30, 2002

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.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

5.18 Exhibit M - Cash on Hand or Deposited with Financial Institutions

Deposits with financial institutions include all imprest cash accounts, checking accounts, depository accounts, certificates of deposit, 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 34" that were held by the State Treasurer at June 30.

In order to meet the footnote disclosure requirements of GASB Statement 3, we require you to classify your financial institution deposits into the following categories of risk:

- Category 1 includes those deposits or portion of deposits that are insured by the FDIC and those deposits collateralized with securities held by the state or a custodial agent of the state in the state's name. The determining factor is the degree of control the state exercises over the disposition of the collateralizing securities relative to the financial institution. **In the normal course, collateralizing securities are not held by the state in the state's name. Therefore, unless you have made specific arrangements requiring that type of collateralization, related amounts should not be included in this category.**

- Category 2 is used for the uninsured portions of deposits that are fully collateralized with securities held by the bank or the bank's agent in the state's name. Correspondence with GASB indicates that the pooling of collateral allowed by the Colorado's Public Deposit Protection Act would most likely fall into this category. Since most financial institutions hold the collateral (as allowed by statute) this category is the most reasonable/conservative for reporting the uninsured portion of the deposits.

- Category 3 applies to deposits that are both uninsured and uncollateralized. Deposits in this category are not in compliance with the Public Deposit Protection Act.

- Category 4 designates cash on hand and not deposited with financial institutions. The bank balance should be zero for this category of deposits.

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 over the FDIC insurance coverage shall be collateralized. These requirements apply to both banks and savings and loan institutions.

A bank confirmation form is provided near the end of this section to 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 department of available insurance or collateralized assets.

EXHIBIT M

CASH ON HAND OR
DEPOSITED WITH FINANCIAL INSTITUTIONS
AT JUNE 30, 2002

Bank Balance Risk Category*	Bank Balance	COFRS Balance
1		
1		
1		
Subtotal Category 1		
2		
2		
2		
Subtotal Category 2		
3		
3		
3		
Subtotal Category 3		
4		
4		
4		
Subtotal Category 4		
TOTALS:		

*RISK CATEGORIES:

1. Federally insured deposits, or deposits fully collateralized with securities held by the state or its agent in the state's name.
2. Uninsured but fully collateralized with securities held by the pledging financial institution's trust department or agent in the state's name.
3. Uninsured and uncollateralized deposits. Deposits in this category are not in compliance with the Public Deposit Protection Act.
4. Petty cash, change funds, and other cash on hand. The bank balance should be 0 for these types of funds.

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 hav have been reclassifed to 1034. Deposits with multiple risk classifications must show amounts related to each risk category. Group and subtotal accounts by risk categories.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

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, it may need to send a separate confirmation form for accounts related to each PDPA number. The information received from the financial institutions on this form should be summarized on the Exhibit M. Reporting and Analysis uses the risk classification information for footnote disclosure in accordance with GASB Statement 3 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 Insured and Uninsured Deposits*

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 12, 2002.

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:

State Department Public Deposit Protection Act Number: _____

Account	6/30/02 Balance	Insured Amount	Collateralized Amount

If the collateral amount is held by someone other than your financial institution please so indicate by an "*".

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: _____

5.19 Exhibit N - Schedule 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 31 requires investments to be reported at fair value with only a few exceptions (such as, money market investments.) Effectively, this requires us 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 State Controller has decided that, except for the Deferred Compensation Plan investments, all entries for unrealized gains/losses will be handled as post closing 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 – Risk Category Classification

In this section enter the fair value and indicate the credit risk category (A, B, or C) for each investment type as follows:

- Category A investments include securities insured or registered in the state's name or securities held by the state or its custodial agent in the state's name.
- Category B investments are uninsured and unregistered, with securities held by the counterparty's trust department or agent in the state's name. A counterparty might be the issuer of a security, a financial institution holding a security, a broker-dealer selling securities, or a third party holding securities in a transaction.
- Category C investments include uninsured and unregistered securities held by the counterparty, or by its trust department or agent but not in the state's name. This includes the portion of the carrying amount of any repurchase agreement that exceeds the market value of the underlying securities. Risk classification is not applicable to 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, guaranteed investment contracts. The exhibit includes lines for reverse repurchase agreements and mutual funds; other investments listed in the previous sentence should be shown in the line item titled "Other – Uncategorized", and the type of investment should be disclosed.

Section B – Fair Value Information

In order for the SCO to make the necessary unrealized gain/loss entries, we need both the carrying value and the fair value of your investments. Although, GASB 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 COFRS balance by fund (which should agree to the Period 13 close balance) 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 31 and GASB 34 require several disclosures related to fair value of investments. The questions presented in Section C of the exhibit 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 new disclosure requirement added by paragraph 121 of GASB 34, and it applies to donor-restricted endowments, which the SCO interprets as including donor restricted permanent funds. For the first question provide the net appreciation on 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 fund balance reclassification entry required 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 recorded 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 earning 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 N

SCHEDULE OF INVESTMENTS
AT JUNE 30, 2002

Section A

Type of Investment	Risk Category *	Fair Value
U. S. Government Securities		
Bank Acceptances		
Commercial Paper		
Corporate Bonds		
Corporate Securities		
Repurchase Agreements		
Asset Backed Securities		
Mortgages		
Mutual Funds	N/A	
Reverse Repurchase Agreements	N/A	
Other - Uncategorized (List by type)	N/A	
	Total:	

* - See instructions for risk category classifications.

Section B

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 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 are 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?
_____

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

This page intentionally left blank.

5.20 Exhibit O - Summary of Related Party 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
Colorado Compensation Insurance Authority (Pinnacol Assurance)
The State Board of the Great Outdoors Colorado Trust Fund
Colorado Educational and Cultural Facilities Authority

In addition to the entities listed above, foundations existing for the benefit of higher education institutions 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.

EXHIBIT O

SUMMARY OF RELATED PARTY OR FOUNDATION DISCLOSURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

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: _____

Date Prepared: _____

5.21 Exhibit P - Major Accounting Estimates

The use of estimates has been encouraged to aid in completing the close of the state's financial books of record. 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 expenditures and revenues. The State Controller will review agencies' listings of major accounting estimates and request additional information if needed.

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, 2002

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.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

5.22 Exhibit Q - Proprietary Fund Noncash Transactions – NonHigher Education Institutions Only

Use this exhibit to provide information on noncash transactions of funds using proprietary fund type accounting. Governmental Accounting Standards Board (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 State Controller's Office began using direct-method techniques in preparing the Statement of Cash Flows. Under this approach, Reporting and 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 all of the following three conditions are met.

- 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.

- 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.

- The transaction is due to an investing, capital, or 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, or 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 SCO has identified include assets (other than cash) or liabilities received or surrendered through capital contributions, losses on disposal of fixed 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 State Controller's Office preparation of the direct method cash flow statement.

EXHIBIT Q

PROPRIETARY FUND NONCASH TRANSACTIONS (Excluding Higher Education)
FOR THE FISCAL YEAR ENDING JUNE 30, 2002

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).

NOTE: Include only noncash transactions that affect investing, capital and related financing, and noncapital financing activities.

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

5.23 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 #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.

EXHIBIT R
APPLICATION/LETTER OF CERTIFICATION
FOR PETTY CASH AND CHANGE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2002

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 sub-delegated 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

(*Mark one*) This ___ letter of certification ___ application for delegation is for 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

5.24 Exhibit S – Changes in Short-Term Financing

Paragraph 12 of GASB 38, which the state is implementing for FY01-02, requires disclosure of short-term debt financing even if no short-term debt was outstanding at June 30. The exhibit is similar in format to Exhibit C.

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 decreases (debits to the account) 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, 2002

COFRS		6/30/01	Changes		6/30/02
Fund	Account	Balance(CR)	Increase(CR)	Decrease(DR)	Balance(CR)
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: _____

Date Prepared: _____

5.25 Exhibit T – Segment Reporting

Paragraph 122 of GASB 34, as revised by Paragraph 17 of GASB 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 the debt, and is required by an external party to separately account for the assets, liabilities, revenues, and expenses of the activity.

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 required financial statement relationships are maintained.

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 Comprehensive Annual Financial Report (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 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 State Controller's Office 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.

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, 2002

SECTION A

			Segment #1	Segment #2
Assets:	Current Assets			
	Due from Other Funds			
	Other 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			
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: _____

Date Prepared: _____

5.26 Exhibit U – Other Disclosures

GASB 34 and GASB 38 required certain additional disclosures that do not fit well with existing exhibits. Those required disclosures are accumulated on Exhibit U.

Sections A and B

Paragraph 89 and other paragraphs in GASB 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 B 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 State Controller's Office will reclassify the transaction in a post closing 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 activities normal operations (see APB 30 for more on the definitions of unusual and infrequent). In Section A 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 State Controller's Office will reclassify the transaction in a post closing entry to make it possible to report the transaction separately from other balances.

Section C

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 State Controller's Office is required to disclose in the CAFR the policy for estimating asset useful lives. If you use estimated useful lives different from those listed in Chapter 9 Section 1.5, show in Section C of this exhibit the shortest estimated life used and the longest estimated life used for each class 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 State Controller's Office will disclose a range of class lives used based on the information provided in Section C of this exhibit.

Section D

Paragraph 9 of GASB 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 reoccurrence.

EXHIBIT U

OTHER DISCLOSURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2002

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:

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

5.27 Exhibit V – Higher Education Cash Flow Statement – Supplemental Information

The State Controller's Office (SCO) 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 SCO 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 SCO 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

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. The indirect method using these aggregations 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.

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 SCO 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 that are used for operations rather than capital financing. Note that cash flows related to liability accounts 2805, 2806, and 2807 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 certificates of participation proceeds (for net asset classification purposes). Since certificates of participation are issued for capital related purposes, accounts 2805,2806, and 2807 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 the 461 fund. In order to present the higher education enterprise fund similarly to other enterprise funds, the SCO 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 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 fixed assets. For institutions that pay capital expenditures from the 461 fund, 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 not show the amount 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 SCO will calculate the net amount for these two line combined by adjusting the year-to-year change in net fixed asset balances for depreciation, leases entered, gain/loss on sale, capital contribution, and any other account for which fixed assets are the offset. Agencies can calculate the gross amount for each of these lines by reviewing transactions that affect fixed assets and that have cash offsets, or 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 interest payments, which the SCO 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 Fixed 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 should exclude interest payments, which are presented in a separate line. 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
Higher education institutions should complete this section of Exhibit V and should not complete Exhibit Q. (However, the instructions for Exhibit Q include a more detailed definition of noncash transactions that higher education institutions may find of value.) 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 fixed 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,
- 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 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 Comprehensive Annual Financial Report. The SCO 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 $1,000 from this exhibit.

EXHIBIT V

HIGHER EDUCATION CASH FLOW STATEMENT - SUPPLEMENTAL INFORMATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2002

SECTION A - Indirect Method Adjustments for Direct Method Format	**Amount**
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	
Noncapital Debt Payments	
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, Notes, and COPs	
Bond, Note, and COPs Principal Payments	
Cash Flows from Investing:	
Purchases of Investments	
Proceeds from Sale and Maturity of Investments	

SECTION B - Noncash Transactions

(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: _____

Date Prepared: _____

5.28 Intra/Interfund Receivable/Payable Confirmation Form

This confirmation form will be used for an additional purpose in FY01-02. It will be the basis for a new GASB 38 disclosure requiring the State Controller's Office (SCO) to disclose, by major fund, the fund source of all interfund receivables and the fund to which the amounts are payable. 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 SCO cannot identify the source of receivables and the fund to which amounts are payable if the confirmation forms contain many-to-many fund relationships. This should not be a burden for agencies as there were only a few occurrences of many-to-many fund relationships in the FY00-01 confirmations. If the confirmation process by agencies is thorough, then no additional requirements will be needed to meet this new disclosure. However, the new disclosure requirement makes it essential that both parties submit receivable/payable confirmation forms.

Based on our experience in the prior fiscal year closings, the following five areas need to be clarified in the intra/interfund receivable/payable confirmation process.

1. Send all confirmation forms directly to Sam Pappas in the Reporting and Analysis Section. Do not send the confirmation forms to your field accounting specialist. Sam's telephone number is 303-866-3850.

2. Buying agencies may have cleared an intra/interfund payable that the selling agency still has recorded as a receivable. One example of this occurring is when 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, agencies should complete the confirmation process by explaining the condition on the confirmation form and submitting it to Reporting and Analysis. The information will be used to reclassify the receivable for statewide financial statement purposes only.

3. The process Reporting and Analysis uses to balance these intra/interfund receivables and payables relies on having a signed copy from both the buyer and the seller. Therefore, both agencies must submit confirmation forms equal to the amount recorded in their intra/interfund receivables/payables. (Confirmation forms related to revenues posted to other agencies books by the Department of Revenue are the only exception to this rule.)

4. The confirmation form should not be used as a billing instrument, except as described below for the Department of Personnel and 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 State Controller's Office is setting the intra/interfund receivable/payable cutoff date at **July 26**. However, agencies should complete their confirmations as far in advance of the cutoff date as possible.

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 FY01-02. 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 balances that exceed $1,000 in COFRS accounts 137X, 139X, 1720, 1730, 236X, 239X, 2940, and 2950 must be supported by these agreements. If the actual amounts are not known, an estimated amount should be agreed on by the affected agencies. The confirmation forms must be signed by the controllers (or their designee) of the departments or institutions of higher education. The deadline for finalizing intra/interfund receivable/payables is **July 26**. It is essential that the intra/interfund receivable/payable accounts balance at the close of the fiscal year. You should reconcile the balances in the intra/interfund receivable/payable accounts on COFRS to the detail on the Intra/Interfund Receivable/Payable Confirmation Forms. However, this reconciliation should not be submitted to SCO. Submit a signed copy of all Intra/Interfund Receivable/Payable Confirmation Forms to Reporting and Analysis by August 2. If you are using e-mail to complete these forms, when the confirmation is complete and agreed to by both sides of the transaction, copy (cc) Sam Pappas at 'sam.pappas@state.co.us' on the final e-mail. This will serve as the submission of the form to the SCO by both parties and no paper copy need be transmitted. Reporting and Analysis will respond to the e-mail to confirm that it has received 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 Section 3.17 of this chapter.

In general, the following steps should be taken:

1. The initiating fund/agency controller should contact the other fund/agency's controller to discuss the existence of the receivable/payable. They 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. Either agency should complete their portion of the confirmation form and fax or e-mail the form to the other agency.

3. If the receiving 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 initiating agency. If agencies are using e-mail for the confirmation process they should follow the submission instructions above.

4. 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 closing. If balancing is not achieved by the deadline, explain the conditions on the forms and submit them to Reporting and Analysis.

5. 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).

If the Department of Personnel and Administration (DPA) is not able to process IT's for any services (such as long distance telephone, fleet vehicle mileage, or copier billings) before **July 12** (period 12 closing) the following special procedures will be used for direct billing.

1. DPA will prepare an estimate of the cost of services based on May 2002 information.

2. Estimates will be provided to the agencies by July 6 on the Intra/Interfund Receivable/Payable Confirmation Form following this section.

3. Agencies will need to review the estimate and if they agree, complete their portion of the interfund agreement and accrue the payable.

4. If the agencies do not agree with the estimate, they should call Audrey Aultman at 303-866-2433 as soon as possible. Ms. Aultman will make every effort to arrive at a mutually agreeable estimate.

5. Actual charges will be posted via an IT in period 1 of FY02-03. 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 FY02-03.

INTRA/INTERFUND RECEIVABLE /PAYABLE CONFIRMATION FORM
FOR THE FISCAL YEAR ENDING JUNE 30, 2002

	BUYER AGENCY	SELLER AGENCY
Agency Code:		
Agency Name:		
Contact Person:		
Phone:		
Fax:		
E-mail Address:		

Description of Service	BUYER				SELLER			
	Fund	Acct	Payable Amt.	JV Doc ID	Fund	Acct	Receivable Amt.	JV Doc ID

TOTAL $ _____ $ _____

Note: Interfund payable accounts (236X and 2940) must be matched with interfund receivable accounts (137X and 1720). Intrafund payable accounts (239X and 2950) must be matched with intrafund receivable accounts (139X and 1730). A confirmation form may not include more than one fund for both the buyer AND the seller. Either the buyer or the seller may report multiple funds on one form, but not both.

Buyer Agency
Controller's Approval:

_____

Date: _____

Seller Agency
Controller's Approval:

_____

Date: _____

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CHAPTER 4: SECTION 1
CAPITAL CONSTRUCTION

KEY DATES

Within 2 weeks after Long Bill is signed	If FY02-03 project appropriation is needed in FY01-02, contact your field accounting specialist.
June 28	For continuation of expiring project appropriations, all contracts must be effective on or before this date. PO's should be approved and issued.
July 12	Last date to have FY01-02 PO's accepted on COFRS SUSF for encumbrances to automatically roll to FY02-03. EPS users must make sure FY02-03 $0 AP is processed to activate APPR code or automatic RO transaction will not accept.
July 12	NYPO closes FY01-02 PO's and opens FY02-03 PO's.
July 19	CCCAS turnaround form for reversions due to SCO.
July 19	CCCAS turnaround form to extend expiring projects due to SCO.
August 16	CCCAS turnaround form for continuing appropriations due to SCO.
August 30	Deadline for recording all capital construction continuing spending authority in COFRS.

This chapter discusses issues related to carrying forward and reverting spending authority for controlled maintenance and capital construction project budgets. In addition, the *Capital Construction Accounting Guidelines* (revised October 1998) provide detailed guidance for managing capital construction projects and are available on the SCO website at: http://www.sco.state.co.us This chapter also provides guidance on properly accounting for expenditures, augmenting revenues, and retainages 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 State Controller's Office.**

The instructions for the Capital Construction Continuing Appropriation Status (CCCAS) turnaround document are included in this chapter (see Section 1.15). For your convenience, a flowchart is available on our website showing the steps involved for fiscal year end, closing a project, and reverting funds.

An agency may choose to record their capital construction appropriations using the book process (see Chapter 2, Section 2.4). However, given the required documentation that must be attached to a carryforward appropriation, it may be more convenient to use a manual AP transaction. Contact your field accounting specialist to plan the method and timing for booking your agency's capital construction appropriations.

Due dates for the CCCAS turnaround forms have been set to ensure timely reversions of projects expiring in FY01-02 and to allow agencies adequate time to record activity for continuing projects prior to establishing spending authority in FY02-03. Due dates are listed on the first page of this section.

CCCAS forms may be submitted early. Our goal is to process all CCCAS turnaround forms and related AP documents within three working days of receipt at SCO and to have all continuation spending authority recorded by August 30.

If using EPS, a zero dollar or estimated/actual dollar AP is required to activate the appropriation code in order for the RO transaction to accept during the rollover process which will run on July 12. The RO transaction is used to rollover EPS encumbrances to the new year. The program uses an edit to verify that the appropriation code has been activated for the new year. If the code has not been activated, the transaction will not process and the encumbrance will not roll to the new fiscal year. Please contact your field accounting specialist if you have questions about this process or have special requirements. Your field accounting specialist will inactivate any FY02-03 appropriations for expiring projects in which no PO rolls to the new year.

1.1 Construction Project Applications - State Buildings Form SC4.1

All new capital construction appropriations, both capital projects and controlled maintenance projects, are 100 percent restricted when booked. In addition, new funding for existing projects is 100 percent restricted when booked. In order to release the restriction and receive spending authority for a project, an agency must complete a Construction Project Application (SC4.1). The 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 State Buildings Programs for signature and/or distribution and filing. The SCO does not sign the Construction Project Application form. Agencies should submit to the SCO a properly prepared and agency approved AP transaction to unrestrict the correct amount of spending authority. The AP will be approved when a completed SC4.1, submitted to and processed by OSPB/CCHE and State Buildings Programs, is received by the SCO. 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 State Buildings Programs or the applicable central oversight agency, CCHE or OSPB.

1.2 Recording the New Capital Construction Appropriations

The capital construction portion of the Long Bill is effective on passage. As a result, it must be 100 percent booked in the fiscal year the bill is signed by the Governor. This is necessary for proper budget reconciliation and financial reporting.

SCO 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; and
- Project number.

Agencies are 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. Where possible, appropriation codes for continuing projects should be changed to correspond with this coding structure.**

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. Contact Dottie Relaford of the Field Accounting Services Team (303-866-4165) within two weeks after receiving their copy of the coded draft Long Bill to request coding changes.

An agency may need to have a FY02-03 project appropriation available in FY01-02. They must contact the SCO within two weeks after the Long Bill is signed to let their field accounting specialist know that the appropriation needs to be booked in FY01-02 and request that the appropriation code(s) be approved. 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. The AP will be approved when a completed SC4.1, submitted to and processed by OSPB/CCHE and State Buildings Programs, is received by the SCO. Spending authority must be restricted if the SC4.1 form is not completed.

If an agency does not need the FY02-03 capital construction appropriation in FY01-02, the SCO will record the appropriation as a lump sum in the agency's fund 461 in appropriation code 999. The intent of recording a lump sum appropriation is to ensure that current year appropriations are recorded for statewide financial reporting purposes.

Six-Month Rule: Agencies receiving capital construction appropriations 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 contract with the contractor encumbered within six months of when the funds are available. If the project appropriation is for equipment, a PO 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 is six months after the Governor signs the bill.

A certification form will be sent from the SCO to the agency controller or chief financial officer (CFO) for higher education institutions. 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 SCO that the encumbrance recorded on COFRS meets the requirements contained in CRS 24-30-1404(7). The certification form should be sent to the SCO via e-mail, wherever possible, and electronic signatures are acceptable.

A memorandum of understanding (MOU) has been signed between the CDC and the SCO 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. Once the CDC grants approval of a project plan with a stated encumbrance amount, a waiver for this revised amount will be granted by the State Controller and monitored by the SCO to determine compliance with the statute. 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 the

appropriate 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 associated with the project will be inactivated and no additional budgetary or accounting transactions will be recorded 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 SCO that the deadline be waived. If the SCO 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.

1.3 Carryforward of FY02-03 Capital Construction Appropriation

The capital construction appropriations that the SCO booked in FY01-02 into each agency's fund 461 as a lump sum must be carried forward into FY02-03 and booked into the proper Long Bill line item and agency assigned appropriation code. Agencies will be responsible for initiating the AP transactions necessary to carryforward these appropriations. For new projects, the appropriation booked in FY02-03 must be 100 percent restricted until a completed SC4.1 has been submitted, processed by OSPB/CCHE and State Buildings Programs, and received by the SCO. In addition, new appropriations to continuing projects must be 100 percent restricted when booked in FY02-03 unless a completed SC4.1 has been processed.

For continuing projects, the amount to be booked is the amount remaining after all the FY01-02 expenditures are recorded against that appropriation.

In all cases, the AP transactions used to book the appropriations must be completed with a SAI code of "08" for capital construction carryforwards. This includes lump sum amounts booked because technically they are carryforwards into FY02-03 since the appropriations were effective on passage of the Long Bill in FY01-02.

See Section 1.8 of this chapter for information on the carryforward of ADA project spending authority.

1.4 Capital Construction Carryforwards and Reversions - General Information

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 re-established on a project-by-project basis. In addition, uncommitted spending authority on expiring projects must be reverted to the capital construction fund on a project-by-project basis.

Project carryforwards may be completed prior to final close of FY01-02. However, when the field accounting specialist approves the FY02-03 AP, the FY01-02 appropriation codes will be inactivated at the same time. This includes FY02-03 Long Bill projects recorded and used in FY01-02. (See the discussion in Section 1.3 above for other details on the "carryforward" of the FY02-03 Long Bill appropriations.)

In order to identify which projects should revert and which projects should continue, a CCCAS turnaround form has been designed. In March, the SCO will send a turnaround form to the controller of each agency or CFO of each higher education institution. The controller/CFO will

receive a separate CCCAS for expiring projects and for continuing projects. Follow the instructions in Section 1.15 of this chapter for completing the form. AP documents to record the reversion of FY01-02 spending authority or to establish FY02-03 spending authority should be attached to the completed form.

1.5 Capital Construction Appropriations Expiring June 30

The CCCAS turnaround report distributed by SCO will list all appropriated capital construction projects for an agency that are due to expire at June 30. Any discrepancies in the expiration date of a capital construction or controlled maintenance project between the CCCAS turnaround report and the departments records must be discussed and resolved with the departments field accounting specialist. DO NOT change the dates on the CCCAS form. Projects and 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). Be sure to retain the last period 12 BDA01 report that shows the complete listing of encumbrances before NYPO closes the FY01-02 PO's. PO's entered on Friday, July 12, will not be shown on the period 12 BDA01 report. Documentation of the posting of any encumbrance documents on this date must be submitted with the AP document requesting carryforward of expiring funds.

To notify SCO of agency agreement that a project or a portion of a project will revert, complete the CCCAS turnaround form and forward it to SCO by July 19. In addition, please submit a properly prepared and agency approved AP transaction to reduce uncommitted spending authority for the reversion amount. A SAI code of "06", for capital construction reversions, must be used on these documents.

1.6 Continuation of Expiring Capital Construction Appropriations

To request continuation of committed but unexpended spending authority for an expiring project, a CCCAS turnaround form must be completed and forwarded to SCO by July 19. For each AP please attach 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 final BDA01 report for the applicable appropriation code will provide sufficient documentation of properly encumbered funds. You should retain the last period 12 BDA01 report that shows a complete listing of encumbrances before NYPO closes the FY01-02 PO's. PO's entered on Friday, July 12, will not shown on the period 12 BDA01 report. Documentation of the posting of any encumbrance documents on this date must be submitted with the AP document requesting carryforward of expiring funds. Also, Chapter 1, Section 4 contains information on entering new and modifying existing PO's and RQ's. Please notify your field accounting specialist of any contract-in-process amount. You may only carryforward the amount equal to valid PO's/contracts. No additional uncommitted amounts may be carried forward.

All AP transactions used to carryforward the project appropriations from FY01-02 to FY02-03 must be completed with a SAI code of "08" for capital construction carryforwards. The FY01-02 appropriation code will be deactivated when the CCCAS turnaround form is received and the FY02-03 AP is processed. 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. FY01-02 purchase orders must be accepted into COFRS by the July 12 nightly cycle deadline to enable the related encumbrance to rollforward into FY02-03 in the NYPO process. 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. See discussion preceding Section 1.1 if your agency uses EPS.

1.7 Capital Construction Appropriations Continuing into FY02-03

The carryforward process for projects that were available and active all of FY01-02 will be done on a project-by-project basis and must be initiated by the agency. CCCAS turnaround forms for continuing appropriations should be completed and forwarded as soon as FY01-02 project activity ends. Any discrepancies in the expiration date of a capital construction or controlled maintenance project between the CCCAS turnaround report and the departments records must be discussed and resolved with the departments field accounting specialist. DO NOT change the dates on the CCCAS form. Depending on project needs, agencies may determine priority for processing on the CCCAS turnaround form. However, all CCCAS turnaround forms to reestablish continuing spending authority must be received at SCO by August 16.

The FY01-02 "unexpended" appropriation amount will be the carryforward spending authority in FY02-03. If there is a restricted amount in the FY01-02 appropriation, it must be carried forward as a FY02-03 restriction. Appropriate documentation is required to release any of the restricted portion of the appropriation.

Please submit a properly prepared and agency approved AP transaction to record spending authority in the new year equal to the amount of unexpended spending authority at the point of request. All AP transactions used to carryforward the project appropriations from FY01-02 to FY02-03 must be completed with a SAI code of "08" for capital construction carryforwards. As indicated above, the FY01-02 appropriation code will be deactivated when the CCCAS turnaround form is received and the AP transaction is processed.

If it is necessary to record expenditures on a project prior to the carryforward of spending authority, an agency may establish the FY02-03 appropriation code and book a $0 appropriation in the new year. See discussion preceding Section 1.1 if your agency uses EPS.

Please remember that, prior to closing a project for FY01-02 and requesting continuation of spending authority for FY02-03, if necessary, matching cash and federal revenue should be earned in the correct proportion to capital construction fund appropriation available for total expenditures.

1.8 Capital Construction Appropriations for Americans with Disabilities Act (ADA)

Capital construction appropriations for the implementation of the Americans with Disabilities Act (ADA) were made to the Office of State Planning and Budgeting (OSPB). The intent of the appropriations was to make structural improvements to state facilities to ensure that they are accessible to individuals with disabilities and to bring the state into compliance with the provisions of the Act.

The project appropriations were made directly to OSPB and available to the agencies for which OSPB had made allocations for specific projects. The appropriations are in COFRS agency code ECB, and through COFRS security, agencies with allocations have direct access to their appropriations. In most ways the appropriation is like any other capital construction appropriation, but there are some significant differences. For higher education institutions, your ADA activity recorded in COFRS code ECB must also be recorded in your institution's fund 371. See Section 1.13 of this chapter for more information. Other differences are discussed below.

Capitalize Assets: At the end of each fiscal year, agencies must capitalize assets for which construction is complete or record construction in progress for the portion of a project that is complete. See Section 1.10 of this chapter for discussion of this process. There is a unique issue with the ADA projects. Although the expenditures are recorded in agency ECB, the assets and

construction-in-progress must be capitalized in the specific agency's accounting records where the improvements take place.

Appropriation Carryforward: All budgetary entries will be done by OSPB staff.

Security and Reports: In order for an agency to access an ADA appropriation allocation, special COFRS security actions must take place. If you need security and do not have it, please have your department's COFRS Security Administrator contact Roger Cusworth of SCO at 303-866-3891. Also, please be sure you are scheduled to receive and/or view reports for COFRS agency ECB.

There are special issues related to federal indirect cost recoveries and ADA projects. Please refer to SCO/COFRS Alert #84 issued December 9, 1994 for details.

1.9 Capital Construction Carryforwards for Nonappropriated Projects

All nonappropriated capital construction projects should be accounted for in fund 461. Agencies that need to re-establish spending authority for nonappropriated projects should follow procedures as noted above for timely establishment of spending authority in FY02-03 except that SAI code "08" should not be used. Instead, the indicator should reflect the 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.

1.10 Capital Construction Fund Expenditures

During FY01-02, 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. The SCO Alert #106 provides guidance on the appropriate object codes to be used in fund 461 to record capital construction expenditures.

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 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). For capital construction projects not completed by the end of the year, a COFRS JV should be prepared to record expenditures incurred to date meeting the capitalization criteria in account 1860-CONSTRUCTION IN PROGRESS. Appropriate balance sheet accounts in fund 471 include:

1800 LAND
1810 DEPRECIABLE IMPROVEMENTS TO LAND
1815 NON-DEPRECIABLE IMPROVEMENTS TO LAND
1820 BUILDINGS
1830 LEASEHOLD IMPROVEMENTS
1840 FURNITURE AND EQUIPMENT
1860 CONSTRUCTION IN PROGRESS

See Chapter 9, Section 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.

1.11 Retainage for Capital Construction Projects

Before period 13 agency close, 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, determine if the vendor was either incorrectly over or under paid the amount of the contractor's payment application. Another reason for an error may be that the agency incorrectly recorded the release or final payment of retainage as an expenditure or an expenditure as retainage. If these types of errors occurred, one of the following correcting entries and the related adjustment to the contract encumbrance should be made:

Contractor's payment application overpaid:

Dr. Account Receivable - Contractor
Dr. Retainage Payable
    Cr. Expenditure

Contractor's payment application underpaid:

Dr. Expenditure
    Cr. Accounts Payable - Contractor
    Cr. Retainage Payable

Release or final payment of retainage incorrectly recorded as expenditure:

Dr. Retainage Payable
    Cr. Expenditure

Expenditure incorrectly recorded as retainage:

Dr. Expenditure
    Cr. Retainage Payable

Higher education institutions should follow the guidance provided in Higher Education Accounting Standard # 9, as revised, when recording retainage payable.

1.12 Automated Year End Fund Balance Sweep Entries

Application Services will process automated JA transactions 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.

1.13 Relationship Between Fund 461 and 37X Plant Funds in Higher Education

Higher education institutions should review the details of Higher Education Accounting Standard #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 and also for ADA activity recorded in fund 461 in agency ECB are duplicated in your higher education unexpended plant funds on COFRS.

- The amount of revenue recorded in fund 371, or other appropriate plant fund, using revenue source code EBGD, Operating XFERS DOHE/CAPITAL CONSTRUCTION, should be equal to the total expenditures less earned revenues recorded in fund 461 including ADA activity recorded in agency ECB. SCO relies on the revenues recorded under revenue source code EBGD in the 37X funds to be the basis for the reclassification of 461 fund expenditures including ADA activity in agency ECB 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. SCO 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 FY02-03 capital construction appropriations into each agency's fund 461 in FY01-02 per Section 1.1 above is a budget entry only, it will have no effect on the relationship between fund 461 and the discreet higher education plant funds.

1.14 Emergency Maintenance Projects

Department of Personnel & Administration (DPA) will notify agencies/institutions annually of emergency maintenance projects appropriated to DPA for the agency/institution that have been completed and for which the total project expenditures were $50,000 or more. The agency/institution should capitalize the cost of these projects on its books so that indirect cost may be recovered. Emergency maintenance projects with expenditures totaling less that $50,000 will be expensed in the Statewide Cost Allocation Plan for purposes of indirect cost recovery.

1.15 Instructions for Capital Construction Continuing Appropriation Status Turnaround Forms (CCCAS 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 field accounting specialist. DO NOT change the turnaround form. It is the agency's responsibility to provide information on the form as explained below.

<u>FY01-02 AP #:</u> Enter the AP# in this field only for a transaction to revert the appropriation. Prepare an AP transaction 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.

FY02-03 AP #: Enter the AP# in this field only for a transaction to carryforward the appropriation. Prepare an AP transaction to carryforward the unexpended balance of spending authority detailed by source (general, general exempt, cash, cash exempt, or federal). Be sure to round up the amount to the next dollar. 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 may be returned electronically, or faxed, or mailed to your field accounting specialist. AP documents must be faxed or mailed.

EXPIRING CAPITAL CONSTRUCTION PROJECTS
AS OF JUNE 30, 2002

AGCY	APPR CODE	FUND	FUNDING SOURCE	PROJECT NUMBER	APPROPRIATION NAME	EXPIRES	FY AP 02 #	FY 03 AP #
GCA	79	461	ZFW	M90079	P90079 GEORGETOWN MINING PRK/RR	2002		
GCA	80	461	ZFY	M90080	M90080 PUEBLO MUSEUM SITE SECURITY	2002		
GCA	81	461	ZGA	M90081	M90081 UTE MUSEUM/GRAVESITES REPR	2002		
GCA	104	461	WNH	M80104	M80104 REPL ELEC SYS FT VASQUES/BARGLOW	2001		
GCA	105	461	WNK	M80105	M80105 REP PORCH,ROOF,ETC BARGLOW/BLOOM	2001		
GCA	106	461	WNN	M80106	M80106 REPL FLOOR COVERING 3 SITES	2001		
GCA	847	461	WNQ	P9847	P9847 CIVIC CNTR CULTURAL COMPLX	2001		
GCA	848	461	WNT	P9848	P9848 SILVER PLUME CAR SHELTER	2001		
GCA	952	461	ZGF	P9952	P9952 INSTALL GANTRY CRANE	2002		

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CHAPTER 5: SECTION 1
DIAGNOSITC REPORTS

This Section provides information on various diagnostic reports prepared by the State Controller's Office. These reports are prepared on a monthly basis and are available on INFOPAC. They 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 number order. The report title is the way it appears on the INFOPAC and Document Direct indices.

1.1 DOAC Abnormal Balances Report DOACABN1

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:

```
REPORT ID: DOACABN1  (STATE CONTROLLER'S OFFICE  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 (SECOND THURSDAY PRIOR TO CLOSE)", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSE" 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

Item	Description
	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 the report: 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 DOAC Department Level Annotations Report For Approp. Fsc DOACANN1

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:

```
REPORT ID: DOACANN1  (STATE CONTROLLER'S OFFICE  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 message depending on when the report is run: "CALENDAR MONTH END BALANCES", "PRECLOSING BALANCES (SECOND THURSDAY PRIOR TO CLOSE)", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSE" where X = the period number.
G	FOR DEPARTMENT: This will contain the name of the agency category as shown on the COFRS AGCT 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.
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

Item	Description
	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 DESCRIPTON: 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 the report: 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 DOAC Agency Level Annotations Report For Approp. Fsc DOACANN2

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 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 to determine if a particular variance represents a compliance issue.

1.4 DOAC Abnormal Balances Report (Capital Construction Expend) DOACCCM1

Purpose of Report: This report is used to identify shortfalls in earning revenue on capital construction projects with multiple revenue sources.

Sample report format:

```
REPORT ID: DOACCCM1  (STATE CONTROLLERS OFFICE  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)

                                                                  (K)    (L)
    (E)  (F)                    (H)          (I)            (J)   BUDGET   EXPENSE
    FSC  FSC_NAME               GCF          BUDGET         EXPENSE  PERCENT  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
```

Expense percent greater than the budget percent for the capital construction fund exempt funding (X) indicates a potential revenue problem.

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 message depending on when the report is run: "CALENDAR MONTH END BALANCES", "PRECLOSING BALANCES (SECOND THURSDAY PRIOR TO CLOSE)", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSE" 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.

Item	Description
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 the report: 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 DOAC Matching Object Codes Between Gov Funds And GFAAG DOACGFA1

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:

```
REPORT ID: DOACGFA1  (STATE CONTROLLER'S OFFICE  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                            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                            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                             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                            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 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.

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 message depending on when the report is run: "CALENDAR MONTH END BALANCES", "PRECLOSING BALANCES (SECOND THURSDAY PRIOR TO CLOSE)", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSE" 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.

Item	Description
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: 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).

1.6 DOAC Cap Proj Expend Compared To Transfers To/Fr Plant Funds DOACCPE1

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 (461) and the institution's plant funds on COFRS.

Sample report format:

```
REPORT ID: DOACCPE1  (STATE CONTROLLER'S OFFICE  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 message depending on when the report is run: "CALENDAR MONTH END BALANCES", "PRECLOSING BALANCES (SECOND THURSDAY PRIOR TO CLOSE)", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSE" 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.

Item	Description
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 higher education in fund 371 and 333.

Expenses and revenues for higher education in fund 461.

How to read the report: 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 the 461 fund. 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 SCO.

1.7 DOAC Budget To Actual By Dept, Agy, And Long Bill Line Item DOACOEL1

Purpose of Report: This report shows appropriated Long Bill line items that have expenditures exceeding the spending authority.

Sample report format:

```
REPORT ID: DOACOEL1  (STATE CONTROLLERS OFFICE  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 message depending on when the report is run: "CALENDAR MONTH END BALANCES", "PRECLOSING BALANCES (SECOND THURSDAY PRIOR TO CLOSE)", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSE" 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 the report:	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.

1.8 DOAC Budget To Actual By Long Bill Grp/Fund Source Cd Dept DOACOEX1

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:

```
REPORT ID: DOACOEX1  (STATE CONTROLLERS OFFICE  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)
                                                                                  (N)          (O)
                                          (K)                                  ACCRUED      ACCRUED
                                        FINAL                          (M)     REVENUE/     REVENUE
  (H)  (I)                  (J)       SPENDING        (L)        (OVER)/UNDER  FUND BALANCE  OVER/(UNDER)
   FSC FSC_NAME             SOURCE    AUTHORITY    EXPENDITURES    EXPENDED     AUTHORITY   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 (geneneral 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.

Item	Description
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 message depending on when the report is run: "CALENDAR MONTH END BALANCES", "PRECLOSING BALANCES (SECOND THURSDAY PRIOR TO CLOSE)", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSE" 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.
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 the report: 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.

1.9 DOAC Budget To Actual By Long Bill Grp/Fund Source Cd Class DOACOEX2

This report is identical to DOACEX1 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.

1.10 DOAC Budget To Actual By Long Bill Grp/Fund Source Cd Agency DOACOEX3

This report is identical to DOACEX1 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.

1.11 DOAC Unchanged Account Balances DOACUCH1

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.

Sample report format:

```
REPORT ID: DOACUCH1  (STATE CONTROLLER'S OFFICE  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                       FY01 BALANCE     FY02 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 message depending on when the report is run: "CALENDAR MONTH END BALANCES", "PRECLOSING BALANCES (SECOND THURSDAY PRIOR TO CLOSE)", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSE" 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	FY01 BALANCE: This column provides the balance for the COFRS agency, fund, account type, account number as of June 30th of the preceding fiscal year.
N	FY02 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.

Report Sort: Agency Code

Fund
Account Type
Account #

How to read the report:

This report lists COFRS account balance 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.

1.12 DOAC Transfer Balances (Interfund Transfers-Section 1) DOACXFR1

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:

```
REPORT ID: DOACXFR1   (STATE CONTROLLER'S OFFICE - 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 message depending on when the report is run: "CALENDAR MONTH END BALANCES", "PRECLOSING BALANCES (SECOND THURSDAY PRIOR TO CLOSE)", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSE" 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 the fund category description from the FCAT table.
I	AGCY: this column displays the three character COFRS agency code.

Item	Description
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: 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 the report: 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.

1.13 DOAC Transfer Balances (Interfund Transfers-Section 2) DOACXFR1

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:

```
REPORT ID: DOACXFR1   (STATE CONTROLLER'S OFFICE - 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 message depending on when the report is run: "CALENDAR MONTH END BALANCES", "PRECLOSING BALANCES (SECOND THURSDAY PRIOR TO CLOSE)",

Item	Description
	"PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSE" 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 list 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 the report: 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 310. 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.

1.14 DOAC Transfer Balances (Intrafund Transfers Section 1) DOACXFR1

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:

```
REPORT ID: DOACXFR1   (STATE CONTROLLER'S OFFICE - 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

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 message depending on when the report is run: "CALENDAR MONTH END BALANCES", "PRECLOSING BALANCES (SECOND THURSDAY PRIOR TO CLOSE)",

Item	Description
	"PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSE" 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).
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 the report: 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.

1.15 DOAC Transfer Balances (Intrafund Transfers Section 2) DOACXFR1

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:

```
REPORT ID: DOACXFR1   (STATE CONTROLLER'S OFFICE - 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    ABGF  OT EX 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    ABGF  OT EX 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

Item	Description
	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 message depending on when the report is run: "CALENDAR MONTH END BALANCES", "PRECLOSING BALANCES (SECOND THURSDAY PRIOR TO CLOSE)", "PRECLOSING BALANCES (MONDAY PRIOR TO CLOSE)", or "PERIOD X CLOSE" 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 the report: 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

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 #87 issued October 13, 1995.

This report is required by statute and is not related to any reporting requests or requirements issued by the Statewide Travel Management Program.

KEY DATES

October 1	SCO distributes to agencies Annual Travel Report turnaround forms.
November 8	Completed travel report turnaround forms due back to SCO 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 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.

COFRS object of expenditure codes accommodate the automated separation of employee and nonemployee related expenses used in the preparation of the report. These codes 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

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

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 SCO will prepare and distribute preliminary travel expense information showing employee and nonemployee travel expenses by fund and object code. This information will be distributed to the agencies after period 9 close.

2.2 Correcting the Accounting Data

Using the preliminary reports, 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 and may need a post closing adjusting entry. (See Exhibit H requirements, Section 5.12.)

2.3 Preparation of the Report

After the final close of FY01-02 accounting records, SCO will generate two reports to be distributed to the agencies:

- A detailed travel expense report by agency. The report will show all agency employee and nonemployee travel related expenditures by fund and object code for the fiscal year as recorded in COFRS. This report is for informational purposes only. This report can be used to identify coding errors.

- A travel expenditure report that shows **employee travel expenditures only** summarized by in-state, out-of-state, and out-of-country travel. This report should be used as a turnaround document. 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 SCO 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.

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CHAPTER 5: SECTION 3
YEAR END ACCOUNTS RECEIVABLE REPORT

CRS 24-30-202.4(7) requires the State Controller to establish specific performance policies and standards for measuring state agency performance in collecting debts due to the state. The State Controller's Office prepares the annual accounts receivable report, distributes it to agencies electronically and posts it on the SCO website.

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 sent to the State Controller's Office. Discrepancies need to be resolved directly with CCS.

The SCO will use information from each department regarding the state's accounts receivable to prepare an annual report that highlights selected information regarding the types and amounts of receivables recorded on the state's books. **In prior years, the SCO has used a turnaround report to gather selected information. The SCO will now use only the information on COFRS and information at CCS to prepare the annual report.**

3.1 Receivable Categories

The receivable categories used on the accounts receivable report were originally developed with input from agencies and remain the same as in the prior year. The categories are now located in Chapter 3, Section 3.4. The annual accounts receivable report is designed to help its readers understand how the state collects its accounts receivable and how it is doing in this regard. It is important for all agencies to review the numbers reported in the accounts receivable balance sheet codes to be sure of their accuracy.

3.2 Aging of the June 30 Gross Receivables

Aging of accounts receivable is required by the "Department of Personnel Rules on Accounts Receivable Collections." Chapter 1, 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.

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CHAPTER 5: SECTION 4
STATUTORY REPORTING OF OUTSTANDING LOANS AND ADVANCES

KEY DATES

November 29 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 Joint Budget Committee and the Legislative Audit Committee and is due no later than November 30. The SCO 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. Applications should be submitted directly to Dottie Relaford in the Field Accounting Services Team (FAST). A loan or advance is not required for cash deficits in fund 100, 310, 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, OSPB and SCO on February 7, 1997. This section contains updates to that original policy to reflect current conditions.

4.1 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 & 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 the Office of State Planning and Budgeting 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 current unrestricted fund (fund 310), 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.

4.2 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% or more) of a fund/agency's activities by dollar volume are for a particular activity. For example, if 75% 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.

4.3 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 believe 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 State Controller's Office 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.

4.4 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 Governor's Office of State Planning and Budgeting 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% 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 the Office of State Planning and Budgeting 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.

4.5 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 4.4 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?

4.6 Additional Criteria Guidelines for Institutions of Higher Education

For certain 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.

4.7 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. If possible, expiration dates on loans and advances should be other than June 30 to avoid a conflict with year end closing. 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 Dottie Relaford in the FAST. Once the application has been approved by all required parties a copy will

be returned to you with all signatures. The original will be kept in the State Controller's Office files.

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.

4.8 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 pre-printed 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.

4.9 Instructions for Submitting Application Form

Once the application is completed, send it directly to Dottie Relaford for review. 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.

4.10 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.

4.11 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 Dottie Relaford for review. 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/ADVANCE APPLICATION FORM

(1) Department/Agency:	(2) Date/Period of Loan/Advance Requested: FROM / / TO / /
(3) LOAN _____ or ADVANCE _____ (check one) (4) INITIAL _____ or RENEWAL _____ (check one)	(5) Dollar Amount of Request: $
(6) Cash Account: (Required Coding) FUND AGENCY BS ACCOUNT _____ _____ 1100	(7) Additional Acct Codes: PROG: _____ REPT CAT: _____ PROJ: _____ GRANT: _____

(8) Describe activities covered by application and reason for requesting working capital. Applications for **Advances** must include reason request qualifies for advance.

(9) **Cash Flow Projection**
If request is for: (check a, b or c)
a. ____ Federally funded activity and request exceeds $1,000,000 or
b. ____ Non-federally funded activity and request exceeds $300,000, a two-year cash flow projection is required and is attached.
c. ____ Neither (a) nor (b), no cash flow projection is required.

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(10) **This section must be completed if 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	AGCY	ORG	SUB ORG	APPR CODE	PROG	OBJ CODE	SUB OBJ	GBL	RPTG CAT
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

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.

Agency Controller (11) Date Agency Director (12) Date

We approve a ____ loan / ____ advance from the Colorado State Treasurer for a dollar amount of $_____ as described in the application above and subject to the following special conditions: _____

State Controller Date Governor (loans only) Date State Treasurer Date

LOAN AND ADVANCE QUICK RENEWAL FORM

Agency Name (1): _____

Agency Code (2)	Loan or Advance (3) L	A	COFRS Fund & RPTC (4)	Start Date (5)	End Date (6)	Dollar Amount (7)	Original Date (8)	Cash Flow Projection(9): 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 or 2, no cashflow 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.

Agency Director (11) _____ Date _____ Agency Controller (10) _____ Date _____

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 _____ Date _____ State Treasurer _____ Date _____ Governor (loans only) _____ Date _____

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CHAPTER 5: SECTION 5
PROCEDURES FOR PREPARING QUARTERLY FINANCIAL REPORTS

KEY DATES

October 11	First quarter FY02-03 closing.
January 10	Second quarter FY02-03 closing.
April 11	Third quarter FY02-03 closing.

5.1 Quarterly Reporting Overview

CRS 24-30-204 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.

5.2 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 generally accepted accounting principles.

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.

5.3 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), the general full accrual account group (fund 471). For the Department of Higher Education this guideline shall apply only to funds 310, 311, 320-332, 340, 341 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% of the line or exceeds $1 million. All expenditure driven revenue accruals must be recorded.

3. Other revenue accruals must be completed if the accrual is 4% 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" transaction 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
1583 - IG PV Billing Clrg
1584 - IG PV Interagency Clearing
1590 - CPPS Cash Funds Default
1591 - CPPS Due From Default
1592 - CPPS Payroll Default
1593 - CPPS/LDC Clearing
1594 - CPPS Distribution Edit Clrng
1595 - F/A Disposition Clearing
1596 - Interface Clearing
1597 - DOA Billing Default
1598 - COFRS Conversion Default
1599 - Undistributed Charges - Other
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 Office of State Planning and Budgeting (OSPB) and the Joint Budget Committee (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. A quarterly report will be prepared by the State Controller highlighting significant trends, issues or developments. This report will be provided to the OSPB and JBC.

    e. 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, 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 State Controller's Office by the 25th of the month following the month end close.

f. 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.

5.4 Quarterly Reporting Procedures

SCO 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. Agencies should submit variance disclosure statements to their respective accounting specialist in the Field Accounting Services Team 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 State Controller's Office.

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 6

TABOR REPORTING

6.1 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 Amendment 23 and Referendum A, amended it in the November 2000 general election. Other than Article X, Section 20 itself, the most pertinent legislation is CRS 24-77-101 to 106 which provides implementation guidance and clarifies many of the terms used in TABOR.

6.2 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 24-77-101(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 and the second method is exclusive to Higher Education enterprises, and that is designation by the governing boards and review by the State Auditor. Even if an enterprise is designated by statute or Higher Education governing board, it still must annually clear a hurdle imposed on it by TABOR to be excluded from the District in that year. It must be a government-owned business authorized to issue its own revenue bonds and receiving under 10% of its annual revenue in grants from all Colorado state and local governments combined.

Statutorily designated enterprises are:

Name	Citation	Code	Funds
State Lottery	24-35-202(b)	TFA	503
Student Loan Program	23-3.1-103.5(1)(b)	GDA	501, 502, 511, 524, 526
Correctional Industries	17-24-104	CFA	507
		CFB	508
State Fair Authority*	35-65-405(1)	BSF	510
State Nursing Homes	26-12-110	ILA-ILF	505
CSOBA	23-3.1-205.5	GRA	512-515
Wildlife	33-1-103(9.5)(a)	PBA	410, 413, 418, 421-423, 428, 429, 433, 761, 861
Higher Education Auxiliaries	23-5-101.5	GFA-GMA	320-324

*Note: The State Fair Authority did not qualify as an exempt enterprise in FY00-01 nor is it expected to qualify in FY01-02.

6.3 Fiscal Year Spending is the Same As Non-Exempt 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. Logically, then FYS is the same as revenues except for those 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 this, 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 example would be indirect revenue received by the Department of Revenue. Indirect revenue from the Gaming Division would be exempt from TABOR, while the same revenue received from the Lottery would be TABOR non-exempt. The reason is that the Gaming Division has already counted the Gaming revenue from which the indirect charge is paid for TABOR while the indirect charge revenue received from the Lottery had not been counted for TABOR, because the Lottery is an exempt enterprise.

6.4 Differences Between the Long Bill & the State Controller's Office Reports

The primary reason for the differences between how revenues are appropriated in the Long Bill and how the State Controller's Office reports them for TABOR is due to the Legislature's desire to appropriate funds where they are eventually spent rather than where they are first earned. Since COFRS uses the revenue source code for both accounting and budgeting purposes, a certain amount of confusion is unavoidable.

It is always the responsibility of the billing agency to assure the proper revenue source code is used in transactions between state agencies. For example, if a college is paying DPA for risk management charges, then it must inform DPA of which portion is from TABOR exempt enterprises (funds 320-324) so that DPA can record that portion as non-exempt (first recording in the District) and the balance as exempt.

6.5 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 Amendment 1 (TABOR) did. Thus, 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 using 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 non-exempt.

6.6 Questions Regarding TABOR

Questions about TABOR and whether or not certain revenue is exempt or non-exempt may be directed to the Reporting and Analysis section of the State Controller's Office.

CHAPTER 5: SECTION 7
REPORTING FOR FINANCIAL RESPONSIBILITY AND ACCOUNTABILITY ACT CRS 24-17-101 ET. SEQ.

KEY DATES

December 31	Statement of Compliance forms with attachments are due. One copy to the State Controller, one copy to the State Auditor.

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 State Controller's Office will provide the required information to the Governor's Office.

DUE DECEMBER 31

_____
(Department/Higher Education Institution)

STATEMENT OF COMPLIANCE WITH THE STATE
DEPARTMENT FINANCIAL RESPONSIBILITY AND ACCOUNTABILITY ACT
CRS 24-17-101 et seq.

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

The _____ has instituted and maintains systems of internal accounting and
(Department/Higher Education Institution)

administrative control and ____ is ____ is not* in substantial compliance with the requirements of the statute.

___ Summary of assessment process used is attached.

_____ _____
EXECUTIVE DIRECTOR/PRESIDENT **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.

CHAPTER 5: SECTION 8
UNCOMMITTED CASH RESERVES REPORTING

KEY DATES	
August 9	Turnaround uncommitted cash reserves reports are mailed to agencies.
August 16	Due date for sending turnaround uncommitted cash reserves reports back to the SCO.
September 20	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 generally accepted accounting principles (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.

8.1 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.

8.2 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; and
- The State Highway Fund.

8.3 Fund Balance

Fund balance is the net of total assets and total liabilities in each fund as of fiscal year end.

8.4 Exempt Assets

Exempt assets are any long-term assets or non-monetary current assets held by the fund at fiscal year end. "Non-monetary" 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.

8.5 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.

8.6 Fee Revenue

Fee revenue means any moneys collected by an entity, except that fee revenue does not 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 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.

8.7 Non-Fee Fund Balance

Non-fee 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 non-fee revenue to total revenue.

8.8 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.

8.9 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.

8.10 Excess Uncommitted Reserve

Excess uncommitted reserve is the amount by which the uncommitted reserve exceeds the target/alternative reserve.

The SCO will distribute turnaround reports to the agencies during the week following final close. In addition to requesting information on previously appropriated fund balances and alternative reserve balances, the turnaround reports will include analysis of reserve variances between the current and prior year. Agencies will be asked to explain significant variances. The turnaround reports are due back to the SCO by August 16.

The SCO 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 20. The report will be posted to the SCO web site shortly thereafter.

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CHAPTER 6: SECTION 1

AGENCY ACCOUNTING GUIDELINES FOR REISSUING EXPIRED COFRS WARRANTS

Introduction:

These agency accounting guidelines are developed by the State Controller's Office (SCO) to assist agencies in performing their accounting responsibilities. This chapter is intended to be sufficiently detailed that if an agency adopts them as procedures, SCO 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:

A. The changes to the guidelines made by the agency; and

B. The reason(s) changes were made; and

C. 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 in a manner that makes it readily available to the SCO internal auditor and members of the Office of the State Auditor.

If you have questions or need additional information about reissuing expired warrants, contact Katrina Baker at 303-866-2126.

Purpose:

This document provides agencies with guidance for reissuing COFRS warrants that appear on the Expired Warrant Log (Warrant Expiration Detail Report, Report ID EAP16R) and for warrants that are recorded as expired on the COFRS EXPW table.

Definitions:

Expired Warrant - A stale dated, outstanding warrant that has been purged from the warrant reconciliation header table (WREH). Twice a year, outstanding warrants that are over a year old are expired.

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 replaces 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 the COFRS helpline at 303-866-6122.

Third Party - Anyone other than the original payee requesting reissuance 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 used by the successor(s) to claim all or part of an estate worth $20,000 or less. (See form at the end of this chapter.)

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. (See form at the end of this chapter.)

Letters of Administration - A document appointing a personal representative to administer the estate of a deceased person who died without a will. (See form at the end of this chapter.)

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 a federal employer identification number (FEIN) separate from the deceased individual's social security number.

Unclaimed Property Reimbursement Form - The form sent to the agency that reissues the general fund portion of an expired warrant. The agency fills out the form and returns it to the unclaimed property administrator with a copy of the approved payment voucher in order to receive the refund from the Department of Treasury. (See form at the end of this chapter.)

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 EXPW table is the permanent record for all warrants expired June 28, 1997 and later.

- When a warrant is reissued, a notation must be made on the final expired warrant log or the EXPW table on COFRS, for warrants expired in June, 1997 or later, by recording the reissued warrant number, payment voucher number and date of the reissue.

- A warrant that is not on a final expired warrant log or recorded as expired on the EXPW table is not an "expired warrant" and may not be reissued using this procedure. To reissue a warrant not listed as expired, please contact the State Controller's Office.

- A reissued warrant must be for the exact amount of the original warrant.

- 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 marriage 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.

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. 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 and 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.

- A letter requesting reissue signed by the payee and containing the original warrant number, payee name and correct amount. An affidavit of lost warrant is acceptable.

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 marriage 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 warrant must be returned with the request or the warrant must be described by warrant number, original payee name and correct amount. 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 warrant must be returned with the request or the warrant must be described by warrant number, original payee name and correct amount. 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 taxpayer identification number (TIN) of the successor or personal representative.

STEP 2. Check the final expired warrant log (EAP16R) and the EXPW table in COFRS for warrants expired June, 1997 or later to make sure that the warrant for which reissue has been requested is on the log or table, and is expired.

STEP 3A. Confirm 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. General Fund Warrants - State funds for warrants issued out of fund 100 are transferred to the unclaimed property administrator at the time the warrants are expired, except for the portion recorded as federal funds on the EXPW table. If an agency receives a request to reissue an expired warrant from fund 100 they may reissue the entire amount of the expired warrant and request a refund from the unclaimed property administrator for the amount of the warrant less any federal funded portion recorded on the EXPW table. To request a refund for the general fund portion of the warrant, agencies should call the unclaimed property administrator at 303-894-2443, 303-894-2448, or 1-800-825-2111. A reimbursement form will be sent to the requesting agency by the unclaimed property administrator. The agency must complete the form, notarize it, and return it with a screen print of the approved payment voucher entered for the warrant reissue. Once the reimbursement has been approved by the unclaimed property administrator, the Department of Treasury will process a journal to restore the funds expended from the agency's fund 100 balance sheet account 2751.

STEP 3C. Other Fund Warrants - Funds for warrants issued from funds other than fund 100 are transferred back to the fund from which they were issued. These funds are returned to the issuing fund by an automatic journal created by COFRS when the warrants are expired. They are credited to balance sheet account 2751 (canceled warrants prior year).

If an agency receives a request to reissue an expired warrant from a fund other than fund 100, they must reissue the warrant from the fund from which the original warrant was issued.

STEP 4. Check agency payment records to make certain another payment was not made for the same goods and services. If a subsequent payment has not been made, enter a PV transaction in COFRS to reissue the warrant.

Correct payment procedures will prevent duplicate payments. 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.

STEP 5. When a 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 number, and date of the reissue on the log. For the EXPW table, complete the fields for Reissue Warrant number, date, bank card, amount, vendor code and vendor name.

Keeping an accurate record is important to prevent reissuing a warrant more than once.

Patty White
Program Director

HOLDER REIMBURSEMENT

Attached is a revised Great Colorado Payback Holder Reimbursement Form. The streamlined reimbursement process and new form will assure quick turnaround of your claim for reimbursement.

Complete the following steps to obtain reimbursement:

1. **Before you pay your customer, we suggest that you phone our office to verify that a claim has not already been paid by the Treasury on the same unclaimed funds.**

2. Complete the Reimbursement Form and have it notarized.

3. Attach proof of payment to the owner or reinstatement of the account for which you are requesting reimbursement (copy of cleared item such as front and back of transacted check, credit memo reinstating account, or other supporting document).

Upon receipt of the completed form and proof of payment information, you should be reimbursed within two weeks.

The amount reimbursed by the Colorado State Treasury shall not exceed the amount remitted by the holder for the unclaimed item.

The Great Colorado Payback encourages you to use the reimbursement process for those customers and owners demanding immediate payment or reinstatement of their account. We will make every effort to respond to your request as quickly as possible.

YOU MAY MAKE COPIES OF THIS FORM AND RETAIN THEM FOR FUTURE USE.

Please contact our office with any questions.

1560 Broadway, Suite 1225 • Denver, Colorado 80202
Inquiries: Denver Metro Area 894-2443 *or* 1 800 825-2111 • Fax: (303) 894-2351
The Great Colorado Payback is a program of State Treasurer Bill Owens.

State Treasurer's Great
COLORADO PAYBACK
Stake Your Claim

HOLDER REIMBURSEMENT FORM

Patty White
Program Director

_____ _____
Reported Name(s) Remitted Amount

_____ _____
Property Description Report Year

-Proof of payment to customer/rightful owner must accompany this request.

AUTHORIZATION AND INDEMNITY AGREEMENT

As a duly authorized officer of the reporting institution (holder) _____, I depose and swear under oath that I am authorized to make this affidavit. Based upon personal knowledge the information provided by the reporting institution (holder) to substantiate payment to the owner or reinstatement of the remitted account is true and correct. By demonstrating that the owner, or his/her personal representative was paid or reinstated I hereby certify this claim for reimbursement is valid and just. Upon payment by the Colorado State Treasury of the reimbursement described above, the reporting institution (holder), herein named, agrees to indemnify and hold harmless the Colorado State Treasury, its employees and agents from any and all liability, claims, demands, losses, suits, or actions, arising from or related to any other party who hereafter asserts or attempts to establish right to payment of the above described funds to the extent of the value of the property so paid or delivered.

By_____ Title_____

State of _____ County of_____

Subscribed and sworn to before me this _____ day of

_____ 19____. (SEAL)

_____
Notary Signature

My commission Expires: _____.

Return the completed form and documentation to:

1560 Broadway, Suite 1225 • Denver, Colorado 80202
Inquiries: Denver Metro Area 894-2443 *or* 1 800 825-2111 • Fax: (303) 894-2351

The Great Colorado Payback is a program of State Treasurer Bill Owens.

AFFIDAVIT FOR COLLECTION OF
PERSONAL PROPERTY PURSUANT TO
SMALL ESTATE PROCEEDING

STATE OF _____ }
_____ COUNTY OF _____ } ss.

_____

_____, the affiant(s) herein, being sworn, state(s):

1. That affiant(s) and _____ is/are the successor(s) of _____, deceased.

2. That the fair market value of property owned by the decedent and subject to disposition by will or intestate succession at the time of the decedent's death, wherever that property is located, less liens and encumbrances, does not exceed twenty thousand dollars.

3. That at least ten days have elapsed since the death of the decedent.

4. That no Application or Petition for the appointment of a personal representative is pending or has been granted in any jurisdiction.

5. That the affiant(s) and _____, as successor(s) of the decedent, is/are entitled to the payment of any sums of money due and owing to the decedent, and to the delivery of all tangible personal property belonging to the decedent and in the possession of another, and to the delivery of all instruments evidencing a debt, obligation, stock or chose in action belonging to the decedent, in the following respective proportions:

NAME OF SUCCESSOR	PROPORTION

_____ Signature of Affiant _____ Signature of Affiant

_____ Signature of Affiant _____ Signature of Affiant

Subscribed and sworn to before me on _____ (date).

(If Notary) My commission expires _____.

_____ Notary Public or (Deputy) Clerk of Court

NOTE: This Affidavit is pursuant to Section 15-12-1201 of the Colorado Probate Code as amended effective July 1, 1981. It can be used either by one affiant on behalf of all successors or by all successors as affiants. It can not be used to transfer the title to any real property owned by the decedent.

CPC Form 40. Rev. '81. AFFIDAVIT FOR COLLECTION OF PERSONAL PROPERTY PURSUANT TO SMALL ESTATE PROCEEDING
Bradford Publishing, 1743 Wazee St., Denver, CO 80202 — (303) 292-2500 — 11-88

_____ COURT, _____ COUNTY OF _____, COLORADO
Case No. _____, Division _____

LETTERS

IN THE MATTER OF ☐ THE ESTATE OF

☐ Deceased ☐ Protected Person ☐ Minor ☐ Incapacitated Person

(Name) _____
was appointed or qualified by this Court or its Registrar on (date) _____ as:

☐ Personal Representative.
☐ These are Letters of Administration. (The decedent did not leave a will.)
☐ These are Letters Testamentary. (The decedent left a will.)

☐ Special Administrator in ☐ an informal ☐ a formal proceeding. These are Letters of Special Administration.

☐ Conservator. These are Letters of Conservatorship.
☐ The protected person is a minor whose date of birth is _____.

☐ Guardian. These are Letters of Guardianship for
☐ an incapacitated person. ☐ a minor whose date of birth is _____.
Appointment or qualification is by ☐ court order. ☐ will. ☐ written instrument.

☐ _____

These Letters evidence full authority, except for the following limitations or restrictions, if any:

Date: _____

_____
(Deputy) Clerk or Registrar of Court

CERTIFICATION

Certification Stamp

or Certified to be a true copy of the original in my custody and to be in full force and effect as of:

_____
Date

_____
(Deputy) Clerk of Court

No. CPC17. Rev. 11-91. LETTERS

Bradford Publishing, 1743 Wazee St., Denver, CO 80202 — (303) 292-2500 — 4-92

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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 approval from the State Controller and the State Treasurer to open an external bank account. Approval for the account must be granted prior to contacting the bank to open an account.

The agency should prepare and submit a written request for an external bank account to the State Controller's Office (SCO), 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 should 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 SCO reviews the request and, if approved, completes the Departmental Bank Account Authorization form. The SCO then routes the authorization form to the State Treasurer for review and approval. If the State Treasurer approves the request, the original authorization form is filed in the SCO and copies are sent to the State Treasurer and to the requesting agency. Additional information regarding the bank name, account number and other items need to be provided to the SCO once the external bank account is opened. A form is provided along with the approved authorization to relay this information to the SCO. If either the SCO or the State Treasurer denies the request, the agency is notified by the SCO.

If the agency has questions regarding banking issues relative to opening an external bank account, they should contact the cash manager in 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 re-authorize existing external bank accounts.

1.2 Deposit of Public Funds

Public funds are required by statute to be deposited in eligible public depositories. CRS 11-10-111 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."

Additionally,

> "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."

PDPA (Public Deposit Protection Act) numbers are used to identify banking institutions, including savings and loan associations, eligible to accept public funds, and to identify funds on deposit as belonging to public institutions. 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 department should request a copy of the banking institution's certification as an eligible public depository and maintain it for its records. This certification should include the 5-digit PDPA number assigned to the *banking institution*. The bank's PDPA number should be reported back to the SCO along with the other applicable banking information.

Each *department* of the state has been assigned a 12-digit PDPA number. The State Treasurer is generally considered the official custodian of state funds. Contact the cash manager at the Department of Treasury (303-866-3253) with questions regarding state funds, and for the PDPA number assigned to your department. **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 at 303-894-7573. 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.

1.3 Turnaround Report

External bank account information will be verified on an annual basis. A turnaround report will be sent by the SCO to each department prior to fiscal year close. Agencies may also find the report useful to prepare bank confirmations. This report will be used to update the information maintained by the SCO on external bank accounts used by the departments. 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.

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 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 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 the 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 department, the state agency should consult with the State Controller's Office 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. State agencies 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 business known to have non-discharged 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.

Due date is defined as the date when payment for invoiced goods or services must be made to the state.

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 based on the state's fiscal year.

1.3 Write-Off of Accounts Receivable

Write-off of an amount due the state is an accounting process for removing uncollectible charges from accounts receivable balances. Write-offs are done for financial reporting purposes. Write-offs do not affect the validity of the debt or the continuing collection efforts. The debt is still considered valid and due and collection efforts will continue. State agencies are required to monitor past due accounts and determine whether an account is deemed uncollectible and should be written off for financial statement purposes. The Rule outlines the procedure to be followed to request a write-off of an amount due the state. The State Controller's office provides guidance on

how to record write-offs on the state's accounting system. In addition, CCS provides the state agency with a Recommendation to Write-off Report on a monthly basis.

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. At a minimum, state agencies should request that all past due accounts with no payment activity for at least 27 months that have been through a tax-offset process be written off. Other criteria may exist which support writing-off 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 a write-off does not affect collection efforts, state agencies should maintain detail regarding the original charges and other fees even after the receivable has been written-off. There is no statute of limitations on debts due the state.

The request for write-off should be processed in accordance with the rule procedures. For write-off requests submitted to CCS, CCS will make a recommendation to the State Controller's Office. The SCO will make a decision based on the recommendation made by CCS.

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 that event, the state agency may submit a cancellation request to CCS. A cancellation stops all collection efforts and removes the account from 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 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 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 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 accounting records.
- Death of the debtor with no estate to make a claim against. The state agency should remove the receivable from the accounting records.

A cancellation request should not be used to recall an account from CCS because of direct payment to the state agency 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

A state agency may need to change the principal or interest amount of debt reported to CCS as past due. An adjustment could 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. The state agency may submit an adjustment request to CCS. Except in the case of compromises or settlements, collection efforts will continue on the remaining outstanding balance. CCS can provide information on how to request 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 may also need to adjust the internal records because of minor differences between amounts reported by CCS. State agencies may make these miscellaneous adjustments to the internal records without the approval of the State Controller and without submitting an adjustment request to CCS. In general, these types of adjustments should be less than ten dollars.

State agencies should make appropriate entries to the accounting records to reflect administrative adjustments made by CCS.

1.7 State of Colorado Policy on Forgiveness, Settlement, or Other Compromise of Debt Due the State

CRS 24-30-202.4 (c) states:

> "The 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 and regulations applicable thereto.'

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 the CCS.

The request for forgiveness, settlement, or compromise should include:

- Debtor name, social security number, CCS debtor number,
- 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, he will forward the request 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. 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. If approved by the State Controller and 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 settlement or compromise is treated like an administrative adjustment.

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CHAPTER 9: SECTION 1

ACCOUNTING FOR CAPITAL ASSETS AND INFRASTRUTURE UNDER GASB STATEMENTS 34 AND 35

Beginning with FY01-02 all governmental funds (except permanent trust funds) are required to account for and depreciate all capital assets meeting the capitalization threshold, in fund 471 on COFRS. 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. These records should include the cost, acquisition date, disposal date, estimated useful life, calculated annual depreciation, and accumulated depreciation for each capitalized 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 Excel or Lotus. 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, vehicles, computer software and equipment), 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 non-depreciable and depreciable assets.

The state will report non-depreciable capital assets in the following broad classes:

Land
Land Improvements (such as grading)
Construction in Progress
Works of Art and Historical Treasures (whose useful lives are not diminished by display, educational, or research applications)

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
- Subject to an organizational policy that requires the proceeds from sales to be used to acquire other items.

The state will report depreciable capital assets in the following broad classes:

Land Improvements
Buildings and Improvements
Equipment
Library Books and Holdings
Works of Art and Historical Treasures
Infrastructure (Departments of Transportation and Natural Resources only)
Other

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. 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
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.

1.5 Estimated Useful Lives

The estimated useful life of a capital asset is a function of each agency's own experience. Supporting documentation for determining the estimated useful life would be engineering studies, actual experience documented in the records of similar assets, etc.. 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 - Non-combustible 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 (non-office)	10 years
Computer Equipment	3 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 in the fund in which they operate, or in the case of higher education, in the discreet higher education plant fund, and depreciated there. Capital assets purchased by all governmental funds other than the permanent trust fund, are recorded in fund 471.

Normally non-depreciable land is the only capital assets of the permanent trust funds. Thus they are recorded in the permanent trust funds and there is no depreciation. In the rare instance that a depreciable capital asset is held by a permanent trust fund then the asset would be capitalized in the trust fund but depreciated in fund 471. Contact the State Controller's Office 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 process Reporting and 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.

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 State Controller's Office 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 may be found below on the first three lines. The entries required in fund 471 are necessary to reverse out the expense of 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 full accrual, 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 expense 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 a 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 the 471 fund.

		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 expense for budgetary accounting and an asset for financial accounting.

For higher education funds where the project is a S.B. 202 project then the accounting is done solely in the Plant Fund, exempt or non-exempt. Where the project is not a S.B. 202 project then the accounting is done in either the capital construction fund or the 375 plant fund. If the accounting is in the 461 fund then the expenses are recorded in the 461 fund and cash is transferred to the 461 fund as augmenting revenue from the higher education plant fund. All higher education capital construction projects are accounted for the plant funds, but some capital construction projects are accounted for in both the 461 fund and the plant funds. The State Controller's Office will use post-closing adjustments to eliminate the augmenting revenue and associated expenditures in the 461 fund 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 the 461 fund. The 461 fund 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 fund 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, where the cash is coming from a controlled fund, then the plant fund expenses the money reimbursed to the capital construction fund instead of treating it as a inter-governmental (IG) receivable. When the asset is capitalized in either fund 399 or the plant fund, the expense is eliminated instead of the IG receivable. At year-end the State Controller's Office will eliminate the 461 fund expenditures to the extent of the cash funded augmenting revenues recorded. The State Controller's Office will reclass the unbalanced transfer in code EBGD to a capital contribution.

The treatment is the same even where the cash goes the opposite direction, meaning the plant fund does the construction and capital construction fund reimburses the plant fund.

1.7 Recording Depreciation 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.

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 State Controller's Office 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. Likewise, regardless of when an asset 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

Beginning July 1, 2001, 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.

Depreciation must first be recorded for the asset in fund 471 for the year in which it is disposed. Then 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 the agency received any cash or not 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.

Gain: 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

Loss: 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 Initial Accumulated Depreciation

By the close of period 9 for FY01-02, all agencies must record the accumulated depreciation on their capital assets as of June 30, 2001. Agencies should do this by estimating the useful life remaining on their capital assets and adding that to the life that has already transpired. The agency should then compute the straight-line amount of depreciation that would have been accrued, and book that amount to accumulated depreciation. Some agencies may have calculated depreciation each year. If so, the total accumulated depreciation may be booked without recalculation.

Example: The agency has one asset, a building purchased in March, 1964 for $2,000,000 with an estimate of 10 years left before the building would require major renovation. Using the half-year

convention the building is 37 years old and has an estimated useful life of 47 years. Depreciation would be $42,553 per year and $1,574,461 of accumulated depreciation would be recorded effective June 30, 2001. The agency would make the following entry on a JA document by the close of March 2002.

FUND 471 / 3XX			DEBIT	CREDIT
03	3800	Investment in Fixed Assets	$1,574,461	
01	1821	Accumulated Depreciation - Buildings		$1,574,461

1.10 Recording Depreciation on Capital Assets Near the End of Their Useful Life

If an agency has been using depreciation for expensing capital assets against federal grants and those assets are fully depreciated (whether directly to the grants or through an indirect charge), then those assets should be recorded on books as fully depreciated.

For other capital assets that are approaching the end of their originally estimated useful life, the agency should make an estimate of how much useful life is left and adjust the 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 capitalization criteria for that asset type then it is considered material.

1.11 Dates for Recording Infrastructure Prospectively and Retrospectively

All infrastructure with a value greater than the threshold amount of $500,000 must be recorded in the appropriate accounts in fund 471 if that infrastructure is acquired or constructed after July 1, 2001. Infrastructure acquired since the beginning of FY80-81 must be recorded prior to June 30, 2006.

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CHAPTER 9: SECTION 2
BASIC FINANCIAL STATEMENTS AND MANAGEMENTS DISCUSSION AND ANALYSIS -- FOR STATE AND LOCAL GOVERNMENTS

The state implemented GASB 34/35 beginning July 1, 2001. Changes were made in the state's fund groupings and chart of accounts to accommodate the reporting requirements of these new statements. In addition, some funds changed fund types. Funds 471 and 472 will no longer be reported in the fund financial statements. Agencies will have to report depreciation on their capital assets and the state's major infrastructure will have to be added to the financial records. Capital assets will be segregated into depreciable and non-depreciable. Grants will be segregated into capital and operating. The colleges and universities will be reported as a single proprietary fund. In the governmental funds, modifications to accrual accounting will have to be offset with additional entries before the government-wide statements required under GASB 34/35 may be produced.

2.1 Statements Required Under GASB 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 New Fund Structure Under GASB 34

- Governmental Funds
  - General Fund
  - Special Revenue Fund
  - Debt Service Fund
  - Capital Projects Fund
  - Permanent Funds

- Proprietary Funds
  - Enterprise Funds
  - Internal Service Funds

- Fiduciary Funds
  - Pension and Other Employee Benefit Trust Funds
  - Investment Trust Funds
  - Private Purpose Trust Funds
  - Agency Funds

Funds no longer reported in the state's financial statements:

Expendable Trust Funds
Nonexpendable Trust Funds
General Fixed Assets Account Group
General Long-Term Debt Account Group
College and University Funds

Please refer to the FY02-03 chart of accounts in this manual for a detailed list of the fund numbers by fund category and type. Note that funds 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 New 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 non-depreciable capital assets.
   - Record, in fund 471 and the plant fund by March 2002 (Period 9 close), the accumulated depreciation as of June 30, 2001 of all depreciable capitalized assets.
   - Record FY01-02 depreciation on all depreciable assets.
   - Book all infrastructure additions beginning July 1, 2001.
   - Book all infrastructure retrospectively back to FY80-81 by June 30, 2006.
   - Maintain records for infrastructure maintenance using the modified approach.

2. All Governmental Funds
   - Segregate existing deferred revenue into two distinct accounts:
     -- Deferred revenue related to long-term assets, and
     -- Deferral of advances.
   - Permanent Funds Only
     -- Code additions to permanent funds to a new account.
     -- Account for the expendable and nonexpendable portions of the permanent funds in separate funds.
   - Separately code restricted assets (usually cash or investments) whose restrictions are:
     -- Externally imposed by creditors, grantors, contributors, or laws or regulations of the federal government, or
     -- Imposed by the state constitution.

3. All Proprietary Funds
   - Classify proprietary fund type assets and liabilities into current and non-current 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 or investment) 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 which agencies they receive revenue from. Refer to the chart of accounts in this manual for the proper account codes and names to use.
   - Identify and separately code external transactions of internal service funds since these balances are excluded from the look-back adjustment on the Statement of Activities.
   - Report the unemployment insurance fund as an enterprise fund using the economic resources basis beginning July 1, 2001.

4. Fiduciary Funds Only
   - Clear all agency funds of payables to other state agencies by agency close of Period 13 in FY01-02.
   - Record group benefits plans as a pension and other employee benefit trust fund.
   - Separately record deferred compensation (457 plans) 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 SCO beginning with FY01-02.
   - Begin reporting scholarship allowances that use institutional funds as a contra revenue in fund 399.
   - Do internal service fund accounting on COFRS for internal sales in fund 328.
   - Report higher education segment financial information to the SCO on Exhibit T..

6. All Funds
   - Re-determine intra and interfund transactions under the new fund structure.
   - Separately code operating and capital grants.
   - Separately code grants to other state agencies between federal sub-recipient codes and state government codes. Both segregated further into intrafund, interfund and inter-activity codes.
   - Transfer all liabilities in fund 472 to fund 471 by debiting the liability and crediting the fund balance in 472 and the reverse entry in fund 471.
   - Complete Exhibit U for special and extraordinary items as of June 30, 2002.
   - Capitalize material inventory amounts at June 30, 2002.

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 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.

		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 an Other Financing Source. Under full accrual a capital lease is a liability. In fund 471 the Other Financing Source is reversed and the payable is 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 payment is an expenditure of the current period while under full accrual only the interest cost is an expense of the current period.

		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 very similar to capital leases described in Sections 2.5.3 and 2.5.4. Issuance costs, premiums, and discounts 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 Non-capital Bonds Payable.

2.5.5 State Grants and Federal Pass-Thru Grants

Due to the need to eliminate interfund State Grants and Federal Pass-Thru Grants for the government-wide statements, but not the fund statements, agencies are required to use different object codes to record these grants. Federal grants passed-thru 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.

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 may 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. Both of these items must be reported on Exhibit U.

2.7 Capital and Non-capital Grants

Agencies must segregate their grant revenues on COFRS between capital and non-capital 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 non-capital. 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 non-capital, and they are material to the grant, then the agency

should pro-rate the revenue between capital and non-capital grant revenue source codes. The chart of accounts has additional revenue source codes for recording the revenue from capital grants (7430, 7530, 7630, 7730, and 7830).

2.8 Restricted Assets

Cash and investments are to be reported as restricted when constraints are placed on their use by external creditors, grantors, contributors or the laws and regulations of the federal government. Normally, federal funds are on a cost reimbursement basis and would not give rise to an asset to be restricted. Cash and investments may also be reported as restricted when they are constrained by the state constitution or the provisions of the enabling legislation if it is contractual in nature. They cannot be restricted solely at the discretion of the legislature or agency management.

In order to determine the restricted net assets, agencies will be 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 then the agency will account for their restricted cash and investments in the balance sheet accounts 1034 Restricted Cash and 1634 Restricted Investments, and then 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 these 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 User's 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 risk management funds became part of the general fund. However, the fund numbers used by risk management will remain the same. Also on July 1, 2001 the state implemented GASB Interpretation No. 6 in conjunction with GASB 34/35. Under Interpretation No. 6, claims and judgments are accrued only for those known as of 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 no longer accrue retirement payouts in a governmental fund if they are payable after the end of the fiscal year.

If an employee, eligible to retire, announces that their retirement date is June 30 or sooner, 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.

CHAPTER 10, SECTION 1
STATEWIDE SECURITY POLICY

CRS 24-30-201 requires the State Controller to:

- Manage the finances and financial affairs of the state.
- Coordinate all the procedures for financial administration and financial control so as to integrate them into an adequate and unified system, including the devising, prescribing and installing of accounting forms, records and procedures for all agencies.
- To conduct all central accounting and fiscal reporting for the state as a whole.

Colorado State Fiscal Rule 1-3 states that the State Controller is the official custodian of the financial portion of the database included with the state financial system. The official custodian prescribes the rules and regulations with reference to query, use or inspection of the financial records. The State Controller shall approve access to financial information contained in the database.

Colorado State Fiscal Rule 1-5 states that the State Controller is responsible for the overall security of the state financial system. The State Controller may delegate the security responsibility to state agencies for their portion of the financial database on the state financial system.

In accordance with State Fiscal Rules 1-3 and 1-5, the following statewide security policy shall be followed by employees, including contract employees, of all state agencies and institutions of higher education.

Definitions:

Security administrator - The person responsible for ensuring access to the state financial system is adequately controlled and monitored.

State Controller - The State Controller or his designee.

State employee - Any full-time, part-time, temporary, contract person, or independent contractor employed or hired by a state agency.

State financial system - The Colorado Financial Reporting System (COFRS), INFOPAC, Document Direct, the Financial Data Warehouse, CPPS and KRONOS.

1.1 Delegation

The State Controller is the statewide security administrator. The State Controller may delegate agency security responsibilities to the controller or other appropriate personnel within each state department. These delegates cannot further sub-delegate security responsibilities. Actual data entry ability on COFRS may be assigned to some one that reports to the approved State Controller delegate.

1.2 State of Colorado State Financial System Security Policy

In order to ensure that access to the state financial system is controlled, it is the policy of the State Controller that:

- Each delegated state agency security administrator will sign a security administrator agreement.
- Each delegated state agency security administrator will attend appropriate security training.
- Access to the state financial system is granted only for official state business.
- Each state employee given access to the state financial system will sign a security compliance statement.
- Access by a state employee will be limited to only what the employee needs to accomplish their job responsibilities.
- Each state employee given access to the state financial system will receive an individual user ID for access to the state financial system.
- All user ID's with access to the state financial system will require password protection.
- Access to the state financial systems will be deleted when the state employee no longer works for the state agency.
- Security administrators will perform periodic reviews to ensure the state agency is in compliance with this policy.
- Security administrators will not make changes to their own security.
- The State Controller may approve exemptions or waivers from this policy.

1.3 Policy Guidelines

The following guidelines may be used to assist state agencies with the implementation of this policy.

- When establishing user ID's for a state employee with access to multiple applications within the state financial system, the same user ID should be used, if practical.
- Department personnel delegated as security administrators should establish internal procedures to assist with granting appropriate security access to the state financial system. These procedures should include a process to add, change and delete users and may require lower level reviews of security access requests.
- Departments granted waivers from this policy are required to implement alternate controls to ensure access to the state financial system is adequately controlled. The State Controller must approve the alternate system of controls.

CHAPTER 10, SECTION 2
FINANCIAL DATA WAREHOUSE

The SCO/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 for FY01 and FY02, 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.

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.

Budget: These reports show the expense budget status.

Within these 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).

2.1 Special Reports

Grant Reports: Grant reports are based on the AGNT and GBLI tables, and are available inception-to-date.

Document Search: COFRS transactions meeting specific search criteria may be displayed using the document search form. You may search for a vendor name, a transaction ID, an object, a revenue source, a balance sheet account or any combination of these.

Create a Report: You may display a summary report of your own design in the Create a Report screen. Data in the report is taken from a summarized trial balance file.

Table Listings: Reports on specific COFRS tables may be run for an agency or department.

5-Year Reports: You may display summary information of your own design from FY97 through FY00 in the 5-Year Report screen. Data in the report is taken from a summarized trial balance file.

Reports 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 re-arrange or delete certain columns in the report. You may also re-sort the report or display it as a graph 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 and 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.

2.2 Website Sponsors

This website is jointly sponsored and funded by two divisions in the Colorado Department of Personnel and Administration: The State Controller's Office and the Technology Management Unit (TMU).

Under the TMU the Application Services group provides database administration, and user security and web page design, while Network Services supports hardware, operating system and network security.

The State Controller's Office develops most of the reports and provides training to agencies.

To obtain access to the Financial Data Warehouse, please fill out the **State of Colorado Financial Data Warehouse Security Access Authorization Form** on the State Controller's Office (SCO) web site. Completed forms should be sent to:

State Controller's Office
ATTN: FDW Manager
1525 Sherman St., Suite 250
Denver, CO 80203

APPENDIX 1
FISCAL CONTACTS LIST

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GJD	Community College of Denver 1111 W Colfax Avenue Denver, CO 80204 303-556-2600 Fax: 303-556-8555	Kevin Callison, Director of Budget and Accounting kevin.callison@ccd.cccoes.edu 303-352-3012	Christine Johnson, President ccd_pres@cccs.cccoes.edu 303-556-2411
GJE	Front Range Community College 3645 W 112th Avenue Westminster, CO 80030 303-404-0000 Fax: 303-465-4866	Michael Kupcho, Controller Michael.Kupcho@wc.frcc.cccoes.edu 303-404-5546	Dr. Thomas Gonzales, President frcc_pres@cccs.cccoes.edu Bob Rizzuto, VP of Finance & Admin.
GJF	Lamar Community College 2401 South Main Lamar, CO 81052 719-336-2248 Fax: 719-336-2448	Howard Hampson, Controller howard.hampson@lcc.cccoes.edu 719-336-2248 x185	Linda Bowman, Interim President linda.bowman@lcc.cccoes.edu
GJG	Morgan Community College 17800 Road 20 Fort Morgan, CO 80701 970-542-3100 Fax: 970-867-3083	Tracy Schneider, Controller tracy.schneider@mcc.cccoes.edu 970-542-3125	John McKay, President john.mckay@mcc.cccoes.edu 970-542-3105

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
GJH	Otero Junior College 1802 Colorado Avenue La Junta, CO 81050 719-384-6831 Fax: 719-384-6880	Pat Malott, Controller pat.malott@ojc.cccoes.edu 719-384-6823 Fax: 719-384-6935	James Rizzuto, President jim.rizzuto@ojc.cccoes.edu 719-384-6822 Fax: 719-384-6917
GJJ	Pikes Peak Community College 5675 S Academy Boulevard Colorado Springs, CO 80906 719-576-7711 Fax: 719-540-7614	Marianne Berdon, Controller marianne.berdon@ppcc.cccoes.edu 719-540-7603	Dr. Marijane Paulsen, President marijane.paulsen@ppcc.cccoes.edu 719-540-7551 Fax: 719-540-7016
GJK	Pueblo Community College 900 W Orman Avenue Pueblo, CO 81004 719-549-3200 303-572-0654 (Denver line) Fax: 719-544-1179	David Reineke, Controller dave.reineke@pcc.cccoes.edu 719-549-3209 Fax: 719-549-3217	Vacant, President @pcc.cccoes.edu
GJL	Red Rocks Community College 13300 W 6th Avenue Lakewood, CO 80228-1255 303-988-6160 Fax: 303-969-8039	Peggy Morgan, Controller peggy.morgan@rrcc.cccoes.edu 303-914-6327 Fax: 303-989-6919	Eric Reno, President 303-914-6214 303-988-7748
GJM	Trinidad State Junior College 600 Prospect Street Trinidad, CO 81082 719-846-5011 Fax: 719-846-5667	Peter Mahr, Controller peter.mahr@tsjc.cccoes.edu 719-846-5551	Dr. Harold Deselms, President harold_d@tsjc.cccoes.edu
GJR	Northeastern Junior College 100 College Drive Sterling, CO 80751 970-522-6600 Fax: 970-522-4945	Dan Muggli, Controller daniel.muggli@njc.cccoes.edu 970-521-6729	Dr. Bruce Perryman, President bruce.perryman@njc.cccoes.edu 970-521-6601 Fax: 970-521-6636
GJT	Northwestern Community College 500 Kennedy Drive Rangely, CO 81648 1-800-562-1105 Fax: 970-675-3330	Shannon Bailey, Controller shannon.bailey@cncc.cccoes.edu 970-675-3211	Dr. Robert Anderson, President randerson@cncc.cc.co.us 970-675-3201
GKA	University of Northern Colorado Accounting Services 501 20th Street Greeley, CO 80639 970-351-2237 Fax: 970-351-1142	Michelle Quinn, Asst VP of Finance michelle.quinn@unco.edu 970-351-2773	970-351-2121 Fax: 970-351-1880 Frances Schoneck - CFO Assistant Vice President for Finance

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
GLA	Colorado School of Mines 1500 Illinois Golden, CO 80401 303-273-3000 Fax: 303-273-3278	Steve Bridgeman, Controller sbridgem@mines.edu 303-273-3262 Robert Moore - CFO Vice President for Finance and Operations	John U. Trefny, President John U. Trefny@mines.edu 303-273-3220
GMA	Auraria Higher Education Center 1380 Lawrence, Suite 610 PO Box 173361B Denver CO 80217-3361 303-556-3291 Fax: 303-556-4403	Gary Williams, Controller williamsg@ahec.edu 303-556-3904	Dean Wolf, VP for Administration Wolfd@ahec.edu 303-556-3291 Curt Wiedeman Dir. of Auxiliary & Business Services weidemanc@ahec.edu 303-556-3276
GRA	Colorado Student Obligation Bond Authority 1801 Broadway #1300 Denver, CO 80202 303-376-8800 Fax:	Douglas R. Angell, Vice President & CFO dangell@csoba.org	Debbie DeMuth, Director ddemuth@csoba.org 303-376-8807
HAA	Transportation Accounting 4201 E Arkansas Denver, CO 80222 303-757-9657 Fax:: 303-757-9573	George McCullar, Controller george.mccullar@dot.state.co.us 303-757-9557	Tom Norton, Executive Director tom.norton@dot.state.co.us 303-757-9201 Fax: 303-757-9656
IHA	Human Services 1575 Sherman Street Denver, CO 80203 303-866-5700 Fax: 303-866-2606	Richard (Dick) Taylor, Controller dick.taylor@state.co.us 303-866-2732 Fax: 303-866-5808 Mary Thayer, CFO mary.thayer@state.co.us 303-866-3178	Marva Livingston Hammons, Exec. Dir. marva.hammons@state.co.us 303-866-5096 Fax: 303-866-4740
IHA	Business Enterprise Program 2211 W Evans Building B Denver, CO 80223 303-922-3658 Fax: 3003-934-6854	Mariam Habtemariam mariam.habtemariam@state.co.us 303-922-3658 x 322	John Peraro, Program Manager john.peraro@state.co.us
IHH	Office of Behavioral Health & Housing 4131 South Julian Way Denver, CO 80236 303-866-7362 Fax: 306-866-7359	Joe Lopez, Accountant joe.lopez@state.co.us 303-866-7257 Fax: 303-866-7212	Norleen Norden, Director 303-866-7362

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
IHM	Office of Behavioral Health & Housing 4055 S Lowell Boulevard Denver, CO 80236 303-866-7480 Fax: 303-866-7481	Claire Montour, Accountant claire.montour@state.co.us 303-866-7258 Fax: 303-866-7212	Janet Wood, Director 303-866-7486
IIA	Office of Behavioral Health & Housing/Mental Health Services 3824 W Princeton Circle Denver, CO 80236 303-866-7255	Claire Montour, Accountant claire.montour@state.co.us 303-866-7258 Fax: 303-866-7212	Tom Barrett, Director 303-866-7401 Fax: 303-866-7428
IIA	Office of Rehabilitation and Disabilities, Developmental Disabilities Services 3824 W. Princeton Circle Denver, CO 80236 303-866-7450 Fax: 303-866-7470	Claire Montour, Accountant claire.montour@state.co.us 303-866-7258 Fax: 303-866-7212	Kerry Stern, Acting Director 303-866-7436 Fax: 303-866-7470
IIB	Colorado Mental Health Inst. at Pueblo 1600 W 24th Street Pueblo, CO 81003 303-759-2110 Fax: 719-546-4896	Jim Duff, Chief Fiscal Officer james.duff@state.co.us 719-546-4489	Robert L. Hawkins, ACSW Superintendent 719-546-4147 Fax: 719-546-4484
IIC	Colorado Mental Health Institute At Fort Logan 3520 W Oxford Avenue Denver, CO 80236 303-866-7080 Fax: 303-866-7212	Joyce Tomanek, CFO joyce.tomanek@state.co.us 303-866-7230 Fax: 303-866-7212	Keith LaGrenade, M.D. Hospital Director Keith.lagrenade@state.co.us 303-866-7080 Fax: 303-866-7027
IJB	Grand Junction Regional 2800 D Road Grand Junction, CO 81501 Fax: 970-255-5748	Marie Lu, CFO marie.lu@state.co.us 970-255-5715	Bob Rossi, Director 970-255-5711
IJC	Wheat Ridge Regional Center 10285 Ridge Road Wheat Ridge, CO 80033 303-463-2500 Fax: 303-463-2501	Catherine McCorrison cathy.mccorrison@state.co.us 303-866-7259 Fax: 303-866-7212	David Colagrosso, Director david.colagrosso@state.co.us 303-463-2500 Fax: 303-463-2501
IJD	Pueblo Regional Center 373 E. Industrial Boulevard Pueblo, CO 81007 719-585-4042 Fax: 719-547-2519	Lisa McFee, Accountant lisa.mcfee@state.co.us 719-546-4922 Fax: 719-546-4896	Valerie Slaughter 719-585-4042

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
IKA	Division of Youth Services 4255 S Knox Ct Denver, CO 80236 303-866-7345 Fax:: 303-866-7344	Marilyn Vohs Accountant steve.gagnon@state.co.us 303-866-7261 Fax: 303-866-7212	Steve Bates, Director Steve.bates@state.co.us 303-866-7390 Fax: 303-866-7344
ILA	Trinidad State Nursing Home 409 Benedicta Avenue Trinidad, CO 81082 719-846-9291 Fax: 719-846-4910	Larry Corradino larry.corradino@state.co.us (Will Thompson is main contact ILA-ILE, 303-866-3475)	Ralph Collins, Administrator ralph.collins@state.co.us
ILB	Colorado State Veterans Center PO Box 97 Homelake, CO 81135 719-852-5118 Fax: 719-852-3881	Christa Davis christ.davis@state.co.us	Stephen P. Kralik, Administrator steve.kralick@state.co.us
ILC	Colorado State Veterans Nursing Home 0903 Moore Drive Florence, CO 81226 719-784-6331 Fax: 719-784-4181	David McCartney david.mccarney@state.co.us	John Johnson, Administrator
ILD	Colorado Nursing Home 851 E 5th Street Rifle, CO 81650 970-625-0842 Fax: 970-625-3706	Dale Simpkins, Admin Prog Specialist dale.simpkins@state.co.us	Robert Shaw, Administrator robert.shaw@state.co.us
ILE / ILF	Walsenburg Nursing Home / Director of State Nursing Homes 1575 Sherman St Denver, CO 80203 303-866-3475 Fax: 303-866-4411	Will Thomson willard.thomson@state.co.us 303-866-3475 Fax: 303-866-5808	N/A
JAA	Judicial 1301 Pennsylvania, Suite 300 Denver, CO 80203 303-861-1111 Fax: 303-837-2340	Myra Dukes, Controller myra.dukes@judicial.state.co.us 303-837-3693	Gerald A. Marroney, State Court Administrator gerald.marroney@judicial.state.co.us
JBA	Supreme Court Library 2 E 14th Avenue Denver, CO 80203 303-837-3720 Fax: 303-837-3702	Myra Dukes, Controller myra.dukes@judicial.state.co.us 303-837-3693	Lois Calvert, Head Librarian lcalvert@csn.net

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
JCA	Public Defender 110 16th Street, 8th Floor Denver, CO 80202 303-620-4888 Fax: 303-620-4931	Karen Porter, Accountant karen.porter@state.co.us 303-620-4888 x808	David Kaplan, State Public Defender david.kaplan@state.co.us 303-620-4888 Fax: 303-620-4931
JDA	Supreme Court Grievance Dominion Plaza Suite 305S 600 17th Street Denver, CO 80202-5435 303-893-8121 Fax: 303-893-5302	Dorothy Christensen, Accountant	
JEA	Alternate Defense Counsel 1019 Tenth Avenue, Suite 5 Greeley, CO 80631 970-392-9893 Fax: 970-392-9897	Jack Yasutake, Controller jyasutak@ctos.com	Bryan Shaha bshaha@ctos.com
JFA	Office of the Child's Representative 1650 Pennsylvania St. Denver, CO. 80203 303-860-1517 Fax: 303-860-1735	Tammy Nelson, Controller tammynelsonocr@qwest.net 303-860-1580	Theresa Spahn, Executive Director theresaspahn@qwest.net
KAA	Labor & Employment 1515 Arapahoe Street, Suite 700 Denver, CO 80202-2117 303-620-4700 Fax: 303-620-4485	Les Shenefelt, Controller les.shenefelt@state.co.us 303-620-4718 x303 Fax: 303-620-4714	Vickie Armstrong, Executive Director vickiel.armstrong@state.co.us
LAA	Law 1525 Sherman Street, 5th Floor Denver, CO 80203 303-866-4500 Fax: 303-866-5691	Kathy Newell kathy.newell@state.co.us 303-866-5259	Ken Salazar, Attorney General ken.salazar@state.co.us 303-866-3052
MAA- MCA & MEA	General Assembly Legislative Council 029 State Capitol Denver, CO 80203 303-866-3521 Fax: 303-866-3855 Joint Budget Committee 303-866-2587 Capitol Development Committee 303-866-4750	Tracy Walsh, Accountant tracy.walsh@state.co.us 303-866-4743 Fax: 303-866-3855	Charles S. Brown, Director charlie.brown@state.co.us 303-866-3521 Fax: 303-866-3855
MDA	Office of the State Auditor 200 E 14th Avenue, 2nd Floor Denver, CO 80203 303-866-2051 Fax: 303-866-2060	Tanya Olsen, Accountant tanya.olsen@state.co.us 303-866-2051	Joanne Hill, State Auditor Joanne.hill@state.co.us

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
NAA	Local Affairs 1313 Sherman Street, Room 518 Denver, CO 80203 303-866-2771 Fax: 303-866-2251	Rose Marie Auten, Controller rose_marie.auten@state.co.us 303-866-2252 Fax: 303-866-4202	Bob Brooks, Executive Director bob.brooks@state.co.us
OAA	Military Affairs 6848 S Revere Parkway, Suite 2-252 Englewood, CO 80112-6703 303-677-8000 Fax: 303-677-8749	Carol Mentone, Controller 303-677-8723 Fax: 303-677-8749	Major General Mason C. Whitney, Adjutant General 303-677-8801 Fax: 303-677-8749
PAA	Natural Resources 423 Centennial Building Denver, CO 80203 303-866-2009 Fax: 303-291-7106	Bob Goodnough, Controller robert.goodnough@state.co.us 303-866-2857	Greg Walcher, Executive Director greg.walcher@state.co.us 303-866-4902 Fax: 303-866-2115 Sue Griswold, Accounting Manager sue.griswold@state.co.us
RAA	Public Safety 700 Kipling Street, Suite 3000 Lakewood, CO 80215-5865 303-239-4489 Fax: 303-239-4506	Dan Frelund, Controller dan.frelund@cdps.state.co.us 303-239-4489	Suzanne Mencer, Executive Director @cdps.state.co.us
SAA	Regulatory Agencies 1560 Broadway Street, Suite 1550 Denver, CO 80202 303-894-7855 Fax: 303-894-7885	Carmen Modglin, Accountant carmen.modglin@state.co.us 303-894-2967	Michael Cooke, Executive Director michael.cooke@dora.state.co.us 303-894-7833
TAA	Revenue 1375 Sherman Street, Suite 442 Denver, CO 80203 303-866-3279 Fax: 303-866-2990	Brent Voge, AFS Director bvoge@spike.dor.state.co.us 303-866-3276 Dennis Carroll dcarroll@spike.dor.state.co.us TBA Room 448 303-866-5809	Fred Fisher, Executive Director ffisher@spike.dor.state.co.us 303-866-3091 Fax: 303-866-2400
TFA	State Lottery 720 South Colorado Blvd, Suite 540 Denver, CO 80222 1-800-999-2959 Fax: 719-546-5208	Mike Saucedo, Controller mike.saucedo@state.co.us 719-546-5232	Mark Zamarippa, Director Mzamarripa@compuserve.com 719-546-5206
TGA	State Gaming Division 1881 Pierce Street, Suite 112 Lakewood, CO 80214-1496 303-205-1355 Fax: 303-205-1342	Janet Ford, Controller jford@spike.dor.state.co.us 303-205-1320	Tom Kitts, Director tkitts@spike.dor.state.co.us 303-205-1306

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
UHA	Health Care Policy & Financing 1575 Sherman Street Denver, CO 80203 303-866-2993 Fax: 303-866-4411	Phil Reed, Controller philip.reed@state.co.us Accounting - Room 624 303-866-2764	Karen Reinertson, Executive Director karen.reinertson@state.co.us 303-866-5096 Fax: 303-866-2868
VAA	Secretary of State 1560 Broadway, Suite 200 Denver, CO 80202 303-894-2200 Fax: 303-894-2242	Karen Jackson, Admin Officer karen.jackson@state.co.us 303-894-2200 x302	Donetta Davidson, Secretary of State sos.admin1@state.co.us 303-894-2200
WAA	Treasury 140 State Capitol Building Denver, CO 80203 303-866-2441 Fax: 303-866-2123 Unclaimed Property 303-894-2443	JoAnn Vondracek, Controller joann.vondracek@state.co.us 303-866-5826	Mike Coffman, State Treasurer mike.coffman@state.co.us
ZAA	Colorado Compensation Insurance 720 S Colorado Boulevard, #100N Denver, CO 80222 303-782-4000 Fax: 303-782-4031	Jeff Tetrick, Chief Financial Officer 303-782-4573	Gary Pon, President gary.pon@colocomp.com 303-782-4080 Fax: 303-782-4031

APPENDIX 2

INTERNET WEB SITE INDEX

Division of Finance and Procurement
State Controller's Office
Home Page: http://www.sco.state.co.us/

This document is designed to provide the reader with an outline of the information available on the State Controller's Office web site. In order to access these web pages go to the home page at http://www.sco.state.co.us. From the home page you will see a list of web pages that includes the items listed below. The State Controller's Office is continuously updating the web page therefore the information below may change. This list was compiled as of March 2002.

I. Alphabetical Index
II. Authoritative Guidance
   a. 1099 reporting guide
   b. Accounts receivable rule
   c. Alerts and policies issued by the State Controller's Office
   d. Capital construction accounting guidelines
   e. Capital construction flowchart
   f. Capital construction six month rule
   g. Chart of accounts for FY 00-01
   h. Chart of accounts for FY 01-02
   i. Chart of accounts definitions
   j. Clean air transit benefit for state employees – commuter choice
   k. Contract procedures and management manual
   l. Contract processing guide
   m. CURE – Contract user's resource for excellence
   n. Employment/Income verification service
   o. Federal funds spending authority worksheet
   p. Fiscal managers contact list
   q. Fiscal procedures manual (formerly the open/close instructions)
   r. Fiscal rules
   s. Higher education accounting standards
   t. IT managers contacts list
   u. Long Bill for FY 00-01
   v. Long Bill for FY 01-02
   w. Manual warrants – record of authorized signatures form
   x. Privatization program
   y. Spending authority indicator codes
   z. Tax guide for settlement awards
   aa. Tax reporting and withholding matrix
   bb. Vendor offset
III. Central Collection Services
IV. Fraud Reporting Hotline
V. GASB 34/35 Implementation/issues
   a. Timeline for the State's GASB 34/35 implementation
   b. Power point presentation – GASB 34: The impact on Colorado State agencies
   c. Issues/resolutions affecting higher education and other state agencies (.pdf file)
VI. Links Page

VII. Reports
- a. Current Fiscal Year
  - i. Monthly payroll count report
  - ii. Monthly revenue summary report
  - iii. Quarterly financial report
  - iv. COFRS closing schedule
- b. Prior Fiscal Years
  - i. Accounts receivable reports
  - ii. Capital lease report
  - iii. Cash funds uncommitted reserves report
  - iv. Central collection services progress report
  - v. Comprehensive annual financial reports (CAFR)
  - vi. Fiscal highlights
  - vii. Loan and advance reports
  - viii. Revenue summary reports
  - ix. Statewide audit reports
  - x. Taxpayer's bill of rights (TABOR)
  - xi. Travel expense reports

VIII. Search Page
IX. Staff Directory
X. Unit Functions
XI. State Buildings and Real Estate Programs
XII. State Purchasing Office
XIII. Training information
XIV. What's New

APPENDIX 3
COFRS CENTRALLY DEFINED CHART OF ACCOUNTS

This appendix shows the current COFRS account code tables, as of March 6, 2002 that are controlled by the State Controller's Office. This chart of accounts is applicable to FY01-02 close process as well as the opening of FY02-03; it will be updated on the SCO website on a quarterly basis.

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 (formerly GSS)
DOAG - Department of Agriculture
DOC - Department of Corrections
DOE - Department of Education
GOV - Governor's Office
CDPHE - Colorado Department of Public Health and Environment (formerly DOH)
DOHE - Department of Higher Education
CDOT - Colorado Department of Transportation (formerly SDH)
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
DOST - Department of State
DOT - Department of Treasury

In the following chart, changes from the previous Fiscal Procedures Manual chart are shaded and bolded.

Questions about the changes to the chart of accounts or requests for changes to these account code tables should be addressed to Alan Boisvert in the Reporting and Analysis section of the State Controller's Office. He may be reached at 303-866-3894.

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	RZ	OTHER SPECIAL REVENUE 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	RZ	OTHER SPECIAL REVENUE FUNDS
115	DONATIONS	RZ	OTHER SPECIAL REVENUE FUNDS
116	HAZARDOUS SUBSTANCES RESPONSE	RZ	OTHER SPECIAL REVENUE FUNDS
117	SOLID WASTE MGMNT RESERVE	RZ	OTHER SPECIAL REVENUE FUNDS
118	ALC DRIVER SAFETY	RZ	OTHER SPECIAL REVENUE FUNDS
119	STATIONARY SOURCES	RZ	OTHER SPECIAL REVENUE FUNDS
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	RZ	OTHER SPECIAL REVENUE FUNDS
11H	ANIMAL CRUELTY PREVENTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
11J	WESTERN SLOPE MIL VET'S CEM	RZ	OTHER SPECIAL REVENUE FUNDS
11K	WOMEN IN THE MILITARY MEMORIAL	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	RZ	OTHER SPECIAL REVENUE FUNDS
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 LITIGATION SETTLEMENT
11Y	PERSISTENT DRUNK DRIVER	RZ	OTHER SPECIAL REVENUE FUNDS
11Z	TREASURY STATUTORY CLEARING	RZ	OTHER SPECIAL REVENUE FUNDS
120	WATER QUALITY	RZ	OTHER SPECIAL REVENUE FUNDS
121	NEWBORN GENETICS	RZ	OTHER SPECIAL REVENUE FUNDS
122	LAW ENFORCEMENT-DUI	RZ	OTHER SPECIAL REVENUE FUNDS
123	RADIATION CONTROL	RZ	OTHER SPECIAL REVENUE FUNDS
124	VITAL RECORDS	RZ	OTHER SPECIAL REVENUE FUNDS
125	ALC & DRUG AB COUNSELOR TRNG	RZ	OTHER SPECIAL REVENUE FUNDS
126	HAZ WASTE FEES	RZ	OTHER SPECIAL REVENUE FUNDS
127	NAT. RESOURCES DAMAGE RECOVERY	RZ	OTHER SPECIAL REVENUE FUNDS
128	SLUDGE MGMT	RZ	OTHER SPECIAL REVENUE FUNDS

FUND	FUND_NAME	FCAT	FCAT_NAME
129	BREAST CANCER SCREEN	RZ	OTHER SPECIAL REVENUE FUNDS
12A	TRAUMA SYSTEM CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
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	RZ	OTHER SPECIAL REVENUE FUNDS
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
12R	YOUTH MENTORING SERVICES	RZ	OTHER SPECIAL REVENUE FUNDS
12S	DO NOT USE	RZ	OTHER SPECIAL REVENUE FUNDS
12T	CHILD CARE LICENSING CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
12U	CHILD CARE CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
12V	MANUFACTURED HOME 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	RZ	OTHER SPECIAL REVENUE FUNDS
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	RZ	OTHER SPECIAL REVENUE FUNDS
137	BOILER INSPECTION	RZ	OTHER SPECIAL REVENUE FUNDS
138	P.E.S.S.S.	RZ	OTHER SPECIAL REVENUE FUNDS
139	UTILITZATION REVIEW	RZ	OTHER SPECIAL REVENUE FUNDS
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
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 LITIGATION SETTLEMENT
13K	STUDENT DROPOUT PREVENTION	RZ	OTHER SPECIAL REVENUE FUNDS
13L	FIXED & ROTARY-WING AMBULANCES	RZ	OTHER SPECIAL REVENUE FUNDS
13M	NURSE HOME VISITOR PROGRAM	R6	TOBACCO LITIGATION SETTLEMENT
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
13T	BOXING CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
13V	TOBACCO PROGRAM FUND	R6	TOBACCO LITIGATION SETTLEMENT
13W	SCHOOL CONSTR. AND RENOVATION	RZ	OTHER SPECIAL REVENUE FUNDS
13X	TEACHER DEVELOPMENT FUND	RZ	OTHER SPECIAL REVENUE FUNDS

FUND	FUND_NAME	FCAT	FCAT_NAME
13Y	LEARNING IMPROVEMENT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
140	WORKMENS COMP SELF-INSURANCE	RZ	OTHER SPECIAL REVENUE FUNDS
141	PUBLIC SAFETY INSPECTION	RZ	OTHER SPECIAL REVENUE FUNDS
142	WORKMENS' COMPENSATION CASH	RZ	OTHER SPECIAL REVENUE FUNDS
143	WORKMENS' COMP COST CONTAINMNT	RZ	OTHER SPECIAL REVENUE FUNDS
144	UNDERGROUND TANK LICENSING	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 LITIGATION SETTLEMENT
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 LITIGATION SETTLEMENT
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	RZ	OTHER SPECIAL REVENUE FUNDS
14W	CF&I SETTLEMENT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
14X	HAZARDOUS SUBSTANCE SETTLEMENT	RZ	OTHER SPECIAL REVENUE FUNDS
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	RZ	OTHER SPECIAL REVENUE FUNDS
153	MINERAL LEASING	RZ	OTHER SPECIAL REVENUE FUNDS
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
158	CUM SURPLUS-HUD SEC 8 CERT	RZ	OTHER SPECIAL REVENUE FUNDS
159	REAL ESTATE PROCEEDS	RZ	OTHER SPECIAL REVENUE FUNDS
15A	CATHODE RAY TUBE RECYCLING	RZ	OTHER SPECIAL REVENUE FUNDS
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	RZ	OTHER SPECIAL REVENUE FUNDS
15E	FOSTER CARE ALTERNATIVES CASH	RZ	OTHER SPECIAL REVENUE FUNDS
160	AVIATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
161	LAND & WATER MGMT-NONEXPENDABL	BY	OTHER PERMANENT TRUSTS/NE
162	TRUST ADMINISTRATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
163	WATER DATA BANK	RZ	OTHER SPECIAL REVENUE FUNDS
164	PUBLICATION REVOLVING	RZ	OTHER SPECIAL REVENUE FUNDS
165	PUBLICATION-DESIGNATED BASIN	RZ	OTHER SPECIAL REVENUE FUNDS
166	SATELLITE MONITORING	RZ	OTHER SPECIAL REVENUE FUNDS
167	GROUND WATER MANAGEMENT	RZ	OTHER SPECIAL REVENUE FUNDS
168	OFFICE OF MINES OPERATIONS	RZ	OTHER SPECIAL REVENUE FUNDS

FUND	FUND_NAME	FCAT	FCAT_NAME
169	PUBL REVOLVING FUND	RZ	OTHER SPECIAL REVENUE FUNDS
170	OIL & GAS CONSERVATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
171	GEOLOGICAL SURVEY CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
172	PARKS CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
173	SNOWMOBILE RECREATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
174	LOTTERY-GREAT OUTDOORS COLO	RZ	OTHER SPECIAL REVENUE FUNDS
175	RIVER OUTFITTERS	RZ	OTHER SPECIAL REVENUE FUNDS
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
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
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
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	RZ	OTHER SPECIAL REVENUE FUNDS
20N	NOTARY ADMINISTRATION CASH FD	RZ	OTHER SPECIAL REVENUE FUNDS
210	OFF HIGHWAY VEHICLES	RZ	OTHER SPECIAL REVENUE FUNDS
211	EMERGENCY RESPONSE CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
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

FUND	FUND_NAME	FCAT	FCAT_NAME
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	RZ	OTHER SPECIAL REVENUE FUNDS
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	RZ	OTHER SPECIAL REVENUE FUNDS
230	TELECOMMUNICATIONS POLICY DEV	RZ	OTHER SPECIAL REVENUE FUNDS
231	LOCAL EXCHANGE ADMINISTRATION	RZ	OTHER SPECIAL REVENUE FUNDS
232	EMPLOYMENT SUPPORT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
233	WKMN COMP IMMEDIATE PYMT FUND	RZ	OTHER SPECIAL REVENUE FUNDS
234	WKMN COMP GUARANTEE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
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	PERSONAL CARE BOARDING FUND	RZ	OTHER SPECIAL REVENUE FUNDS
247	FAMILY SUPPORT REGISTRY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
248	MINORITY BUSINESS FUND	RZ	OTHER SPECIAL REVENUE FUNDS
249	INDUSTRIAL PRETREATMENT WATER	RZ	OTHER SPECIAL REVENUE FUNDS
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	RZ	OTHER SPECIAL REVENUE FUNDS
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	RZ	OTHER SPECIAL REVENUE FUNDS
266	FOOD PROTECTION CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
267	COLORADO FAMILY SUPPORT LOAN	RZ	OTHER SPECIAL REVENUE FUNDS
268	CENTRAL INDEXING SYSTEM CSH FD	RZ	OTHER SPECIAL REVENUE FUNDS
269	WITNESS PROTECTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
270	RECLAMATION WARRANTY FORFEITUR	RZ	OTHER SPECIAL REVENUE FUNDS
271	STATE PATROL SPECIAL EVENTS FD	RZ	OTHER SPECIAL REVENUE FUNDS

FUND	FUND_NAME	FCAT	FCAT_NAME
272	FINANCIAL SERVICES CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS
273	ARTS IN PUBLIC PLACES FUND	C1	REGULAR CAPITAL CONSTRUCTION
274	CONTIG CTY LIM GAMING IMPACT	R5	COLORADO GAMING FUND
275	OZONE PROTECTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
276	ARTIFICIAL TANNING DEVICE FUND	RZ	OTHER SPECIAL REVENUE FUNDS
277	POLLUTION PREVENTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
278	WOOD SMOKE REDUCTION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
279	HAZARDOUS WASTE COMMISSION FND	RZ	OTHER SPECIAL REVENUE FUNDS
280	INFANT IMMUNIZATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
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	RZ	OTHER SPECIAL REVENUE FUNDS
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	RZ	OTHER SPECIAL REVENUE FUNDS
298	INTERLOCK FUND	RZ	OTHER SPECIAL REVENUE FUNDS
299	TECH LEARNING GRANT/LOAN PRGM	RZ	OTHER SPECIAL REVENUE FUNDS
310	CURRENT UNRESTRICTED NONEXEMPT	E1	HIGHER EDUCATION FUNDS
311	CURRENT UNRESTRICTED EXEMPT	E1	HIGHER EDUCATION FUNDS
320	AUXILIARY SELF-FUNDED EXEMPT	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
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
399	FINANCIAL PRESENTATION- EXEMPT	E1	HIGHER EDUCATION FUNDS
400	STATE HIGHWAY FUND	R2	HIGHWAYS

FUND	FUND_NAME	FCAT	FCAT_NAME
401	LIMITED GAMING FUND	R5	COLORADO GAMING FUND
402	MOTORCYCLE LICENSE	R2	HIGHWAYS
403	LEAF	R2	HIGHWAYS
404	DISTRIBUTIVE DATA PROCESSING	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
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	RZ	OTHER SPECIAL REVENUE FUNDS
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
425	ALTERNATIVE FUELS	R2	HIGHWAYS
426	DNR GOCO DISTRIBUTION	RZ	OTHER SPECIAL REVENUE FUNDS
427	DNR LOTTERY DISTRIBUTION	RZ	OTHER SPECIAL REVENUE FUNDS
428	WILDLIFE MGMT PUBLIC EDUCATION	E5	WILDLIFE DIVISION
430	TOBACCO LITIGATION SETTLEMENT	R6	TOBACCO LITIGATION SETTLEMENT
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 LITIGATION SETTLEMENT
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
450	DEBT SERVICE	D1	DEBT SERVICE
461	REGULAR CAPITAL CONSTRUCTION	C1	REGULAR CAPITAL CONSTRUCTION
462	DO NOT USE - FUND CLOSED	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

FUND	FUND_NAME	FCAT	FCAT_NAME
501	CSLP - GUARANTEE OPERATING	E6	GUARANTEED STUDENT LOAN
502	CSLP - GUARANTEE RESERVE	E6	GUARANTEED STUDENT LOAN
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	CSLP - DEFAULT COLLECTIONS	E6	GUARANTEED STUDENT LOAN
512	CSOBA - ADMINISTRATION	E3	CO STUDENT OBLIGATION BOND AUT
513	CSOBA - BOND OPERATIONS	E3	CO STUDENT OBLIGATION BOND AUT
514	CSOBA - PREPAID EXPENSE TRUST	E3	CO STUDENT OBLIGATION BOND AUT
515	CSOBA - COLLEGE SAVINGS PLAN	Z2	COLLEGE SAVINGS PLAN
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	RZ	OTHER SPECIAL REVENUE FUNDS
521	HEALTH PARKING FUND	EZ	OTHER ENTERPRISE FUNDS
522	STATE COMPENSATION AUTHORITY	EZ	OTHER ENTERPRISE FUNDS
524	CSLP - EDUCATIONAL OPERATING	E6	GUARANTEED STUDENT LOAN
525	CONVENTION CENTER FUND	EZ	OTHER ENTERPRISE FUNDS
526	U.S. DEPT OF EDUCATION RECALL	E6	GUARANTEED STUDENT LOAN
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
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	RZ	OTHER SPECIAL REVENUE FUNDS
703	ESCHEATS FUND	Z1	TREASURER'S PRIVATE PURPOSE
704	SEVERANCE TAX TRUST FUND	RZ	OTHER SPECIAL REVENUE FUNDS
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
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

FUND	FUND_NAME	FCAT	FCAT_NAME
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	RZ	OTHER SPECIAL REVENUE FUNDS
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
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	RZ	OTHER SPECIAL REVENUE FUNDS
760	CONTROLLED MNTC TRUST-EXPENDAB	B4	CONTROLLED MNTC TRUST-EXPENDBL
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	BZ	OTHER PERMANENT TRUST FUNDS/EX
765	TOBACCO SETTLEMENT-EXPENDABLE	B6	TOBACCO SETTLEMENT TRUST/EXPEN
770	OTHER PERMANENT FDS-EXPENDABLE	BZ	OTHER PERMANENT TRUST FUNDS/EX
801	PET OVERPOPULATION FUND	Z1	TREASURER'S PRIVATE PURPOSE
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	RZ	OTHER SPECIAL REVENUE FUNDS
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 BUSINESS ASSOC MONEY	Z1	TREASURER'S PRIVATE PURPOSE
828	NATIONAL FOREST RESERVE	RZ	OTHER SPECIAL REVENUE FUNDS
829	INACTIVE MINES FUND	RZ	OTHER SPECIAL REVENUE FUNDS
830	ADA CONTRACTOR SETTLEMENT	ZZ	OTHER PRIVATE PURPOSE TRUST
831	HUEFANO COUNTY HOSPITAL	ZZ	OTHER PRIVATE PURPOSE TRUST
850	OTHER PERMANENT-NONEXPENDABLE	BY	OTHER PERMANENT TRUSTS/NE

FUND	FUND_NAME	FCAT	FCAT_NAME
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	B3	CONTROLLED MNTC TRUST/NE
861	WILDLIFE FOR FUTURE GENERATION	BY	OTHER PERMANENT TRUSTS/NE
862	VETERANS MONUMENT PRESERVATION	BY	OTHER PERMANENT TRUSTS/NE
865	TOBACCO SETTLEMENT-NONEXPENDBL	B5	TOBACCO SETTLEMENT TRUST/NONEX
876	STATE COMP-IND INVEST ACCT	W1	INDIVIDUAL INVESTMENT ACCTS
890	DEFINED CONTRIBUTION PLAN	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
913	EMPLOYEE BENEFITS PREMIUM PLAN	P3	GROUP BENEFIT PLANS
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
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	SYMPOSIUM SPONSORS	A2	TREASURY AGENCY FUNDS
930	INDUSTRIAL BANKS	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
936	OLYMPIC COMMITTEE	A2	TREASURY AGENCY FUNDS
937	W&PA DRINKING WATER REVOLVING	A2	TREASURY AGENCY FUNDS

FUND	FUND_NAME	FCAT	FCAT_NAME
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	STATE COMP INS AUTHORITY	A2	TREASURY AGENCY FUNDS
942	BASEBALL DISTRICT SALES + USE	A1	REVENUE AGENCY FUNDS
943	HOMELESS PREVENTION PROGRAM	A2	TREASURY AGENCY FUNDS
944	COUNTY SHORT-TERM RENTAL TAX	A1	REVENUE AGENCY FUNDS
945	SELF INS WRKS/COMP CLAIM PAYMT	RZ	OTHER SPECIAL REVENUE FUNDS
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
990	LOCAL GOVERNMENT	Q1	LOCAL GOVERNMENT
991	HORSE DEVELOPMENT FUND	Q1	LOCAL GOVERNMENT
995	TREASURY INVESTMENT OFFSET	V1	TREASURY INVESTMENT OFFSET

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 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
CONTROLLED MNTC TRUST/NE		1	B	B3	
CONTROLLED MNTC TRUST-NONEXPEN	24-75-302.5	1	B	B3	860
CONTROLLED MNTC TRUST-EXPENDBL		1	B	B4	
CONTROLLED MNTC TRUST-EXPENDAB	24-75-302.5	1	B	B4	760
TOBACCO SETTLEMENT TRUST/NONEX		1	B	B5	
TOBACCO SETTLEMENT-NONEXPENDBL	24-22-115.5	1	B	B5	865
TOBACCO SETTLEMENT TRUST/EXPEN		1	B	B6	
TOBACCO SETTLEMENT-EXPENDABLE	24-22-115.5	1	B	B6	765
OTHER PERMANENT TRUSTS/NE		1	B	BY	
LAND & WATER MGMT-NONEXPENDABL	36-1-148	1	B	BY	161
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
LAND & WATER MGMT-EXPENDABLE	36-1-148	1	B	BZ	764
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
DO NOT USE - FUND CLOSED	NONE	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

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
PROPERTY FUND	24-30-1510.5	1	G	G1	11P
WORKER'S COMPENSATION FUND	24-30-1510.7	1	G	G1	11W
COFRS WAREHOUSE INVENTORY	NONE	1	G	G1	600
SPECIAL REVENUE FUNDS		1	R		
STATE PUBLIC SCHOOL FUND		1	R	R1	
STATE PUBLIC SCHOOL FUND	22-54-114	1	R	R1	113
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
DISTRIBUTIVE DATA PROCESSING	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
ALTERNATIVE FUELS	25-7-106.9(E	1	R	R2	425
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	
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
COLORADO GAMING FUND		1	R	R5	
CONTIG CTY LIM GAMING IMPACT	12-47.1-1401	1	R	R5	274
LIMITED GAMING FUND	12-47.1-701	1	R	R5	401
TOBACCO LITIGATION SETTLEMENT		1	R	R6	
TOBACCO USE PREVENTION	24-35-507	1	R	R6	11X
READ-TO-ACHIEVE CASH FUND	22-7-506(4)A	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	26-1-1007(1)	1	R	R6	14B
STATE VETERANS TRUST FUND	26-10-111(1)	1	R	R6	14G
TOBACCO LITIGATION SETTLEMENT	24-22-115	1	R	R6	430
STATE DENTAL LOAN REPAYMENT	25-23-104(1)	1	R	R6	434
WATER CONSERVATION CONSTRUCT		1	R	R7	
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
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

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
SEAL OF QUALITY FUND	35-29-107	1	R	RZ	107
BRAND INSPECTION FUND	35-41-102	1	R	RZ	108
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
STREPTOCOCCUS TEST	25-4-1202	1	R	RZ	114
DONATIONS	25-1-107(U)	1	R	RZ	115
HAZARDOUS SUBSTANCES RESPONSE	25-16-104.6	1	R	RZ	116
SOLID WASTE MGMNT RESERVE	30-20-188	1	R	RZ	117
ALC DRIVER SAFETY	42-4-1202(5)	1	R	RZ	118
STATIONARY SOURCES	25-7-114.7(2	1	R	RZ	119
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
CHILDREN'S BASIC HEALTH PLAN	26-19-105	1	R	RZ	11G
ANIMAL CRUELTY PREVENTION FUND	18-9-201.7	1	R	RZ	11H
WESTERN SLOPE MIL VET'S CEM	26-10-110(2)	1	R	RZ	11J
WOMEN IN THE MILITARY MEMORIAL	26-10-109(2)	1	R	RZ	11K
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
LEAD HAZARD REDUCTION	25-5-1106	1	R	RZ	11S
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
WATER QUALITY	25-8-502(II)	1	R	RZ	120
NEWBORN GENETICS	25-4-1006	1	R	RZ	121
LAW ENFORCEMENT-DUI	43-4-401	1	R	RZ	122
RADIATION CONTROL	25-11-104(6)	1	R	RZ	123
VITAL RECORDS	25-2-121(2)B	1	R	RZ	124
ALC & DRUG AB COUNSELOR TRNG	25-1-211	1	R	RZ	125
HAZ WASTE FEES	25-15-304	1	R	RZ	126
NAT. RESOURCES DAMAGE RECOVERY	25-16-104.7	1	R	RZ	127
SLUDGE MGMT	30-20-110.5	1	R	RZ	128
BREAST CANCER SCREEN	25-4-1503	1	R	RZ	129
TRAUMA SYSTEM CASH FUND	25-3.5-705(2	1	R	RZ	12A
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
DECOMMISSIONING FUND	25-11-113(2)	1	R	RZ	12K
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
YOUTH MENTORING SERVICES	24-32-2805	1	R	RZ	12R
DO NOT USE		1	R	RZ	12S
CHILD CARE LICENSING CASH FUND	26-6-105	1	R	RZ	12T
CHILD CARE CASH FUND	26-6-114	1	R	RZ	12U
MANUFACTURED HOME FUND	6-1-603(4)	1	R	RZ	12V

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
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
PETROLEUM STORAGE TANK FUND	8-20.5-103	1	R	RZ	130
SHEEO MINORITY GRANT	23-1-105(4)	1	R	RZ	131
UNEXPENDED CASH ROLLFORWARD	24-80-209	1	R	RZ	132
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
DISPLACED HOMEMAKERS	8-15.5-108	1	R	RZ	136
BOILER INSPECTION	9-4-109(4)	1	R	RZ	137
P.E.S.S.S.	24-53-105	1	R	RZ	138
UTILITZATION REVIEW	8-45-501(2)A	1	R	RZ	139
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
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
STUDENT DROPOUT PREVENTION	25-20.5-204	1	R	RZ	13K
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
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
WORKMENS COMP SELF-INSURANCE	8-44-202(2)	1	R	RZ	140
PUBLIC SAFETY INSPECTION	8-1-151	1	R	RZ	141
WORKMENS' COMPENSATION CASH	8-44-112(7)	1	R	RZ	142
WORKMENS' COMP COST CONTAINMNT	8-14.5-108	1	R	RZ	143
UNDERGROUND TANK LICENSING	8-20-607	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	23-1-106.5(9	1	R	RZ	14R
SCHOOL AWARDS PROGRAM	22-11-304	1	R	RZ	14T
MEDICAL MARIJUANA CASH FUND	25-1-107(1)	1	R	RZ	14V
CF&I SETTLEMENT FUND	RESTRICTED	1	R	RZ	14W
HAZARDOUS SUBSTANCE SETTLEMENT	RESTRICTED	1	R	RZ	14X
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
SEVERANCE TAX	39-29-110(1)	1	R	RZ	152

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
MINERAL LEASING	34-63-102	1	R	RZ	153
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
CUM SURPLUS-HUD SEC 8 CERT	29-4-708(K)	1	R	RZ	158
REAL ESTATE PROCEEDS	28-3-106	1	R	RZ	159
CATHODE RAY TUBE RECYCLING	25-17-105.5	1	R	RZ	15A
MEDICAID BUY-IN CASH FUND	26-4-1204(3)	1	R	RZ	15B
AGRICULTURE VALUE-ADDED FUND	35-75-205	1	R	RZ	15C
BREAST & CERVICAL CANCER PRVNT	26-4-532(7)	1	R	RZ	15D
FOSTER CARE ALTERNATIVES CASH	26-1-111(7)D	1	R	RZ	15E
AVIATION FUND	43-10-109	1	R	RZ	160
TRUST ADMINISTRATION FUND	36-1-145	1	R	RZ	162
WATER DATA BANK	37-80-111.5	1	R	RZ	163
PUBLICATION REVOLVING	37-80-111.5	1	R	RZ	164
PUBLICATION-DESIGNATED BASIN	37-90-116(1)	1	R	RZ	165
SATELLITE MONITORING	37-80-111.5	1	R	RZ	166
GROUND WATER MANAGEMENT	37-80-111.5	1	R	RZ	167
OFFICE OF MINES OPERATIONS	34-24-103	1	R	RZ	168
PUBL REVOLVING FUND	NONE	1	R	RZ	169
OIL & GAS CONSERVATION FUND	34-60-122	1	R	RZ	170
GEOLOGICAL SURVEY CASH FUND	34-1-105	1	R	RZ	171
PARKS CASH FUND	33-10-111	1	R	RZ	172
SNOWMOBILE RECREATION FUND	33-14-106	1	R	RZ	173
LOTTERY-GREAT OUTDOORS COLO	ART XXVII	1	R	RZ	174
RIVER OUTFITTERS	33-32-111	1	R	RZ	175
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
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
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
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

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
VICTIMS ASST	24-33.5-506	1	R	RZ	207
TEACHER SALARY POLICY PLANNING	22-67-105	1	R	RZ	208
GRAVEL PIT LAKES	37-90-137(11	1	R	RZ	209
NOTARY ADMINISTRATION CASH FD	12-55-102.5	1	R	RZ	20N
OFF HIGHWAY VEHICLES	33-14.5-106	1	R	RZ	210
EMERGENCY RESPONSE CASH FUND	34-32-122(3)	1	R	RZ	211
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
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
MEDICATION ADMINISTRATION FUND	25-1-107	1	R	RZ	224
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
COLO CHILDREN'S TRUST FUND	19-3.5-106	1	R	RZ	229
TELECOMMUNICATIONS POLICY DEV	40-15-507	1	R	RZ	230
LOCAL EXCHANGE ADMINISTRATION	40-15-508	1	R	RZ	231
EMPLOYMENT SUPPORT FUND	8-77-109	1	R	RZ	232
WKMN COMP IMMEDIATE PYMT FUND	8-44-206(3)	1	R	RZ	233
WKMN COMP GUARANTEE FUND	8-44-206(4)	1	R	RZ	234
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
PERSONAL CARE BOARDING FUND	25-27-107.5	1	R	RZ	246
FAMILY SUPPORT REGISTRY FUND	26-13-115.5	1	R	RZ	247
MINORITY BUSINESS FUND	24-49.5-104	1	R	RZ	248
INDUSTRIAL PRETREATMENT WATER	25-8-502(B.5	1	R	RZ	249
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
MINED LAND RECLAMATION FUND	34-32-127	1	R	RZ	256
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

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
SUPPORT REGISTRY FUND	13-32-101A.5	1	R	RZ	264
HLTH FAC GEN'L LICENSURE	25-3-103.1	1	R	RZ	265
FOOD PROTECTION CASH FUND	25-4-1605	1	R	RZ	266
COLORADO FAMILY SUPPORT LOAN	27-10.5-502	1	R	RZ	267
CENTRAL INDEXING SYSTEM CSH FD	4-9.3-105(2)	1	R	RZ	268
WITNESS PROTECTION FUND	24-33.5-106	1	R	RZ	269
RECLAMATION WARRANTY FORFEITUR	34-32-122	1	R	RZ	270
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
OZONE PROTECTION FUND	25-7-135	1	R	RZ	275
ARTIFICIAL TANNING DEVICE FUND	25-5-1004	1	R	RZ	276
POLLUTION PREVENTION FUND	25-16.5-109	1	R	RZ	277
WOOD SMOKE REDUCTION FUND	25-7-413(3)	1	R	RZ	278
HAZARDOUS WASTE COMMISSION FND	25-15-315	1	R	RZ	279
INFANT IMMUNIZATION FUND	25-4-1708	1	R	RZ	280
SUPPLIER DATABASE CASH FUND	24-102-205.5	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
NURSING HOME PENALTY CASH FUND	26-4-505(3)A	1	R	RZ	284
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
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
ENVIRONMENTAL LEADERSHIP	25-6.7-109(2	1	R	RZ	297
INTERLOCK FUND	42-2-126.1	1	R	RZ	298
TECH LEARNING GRANT/LOAN PRGM	23-11.5-103	1	R	RZ	299
WILDLIFE SPECIAL PURPOSE CASH		1	R	RZ	419
SEARCH & RESCUE FD	33-1-112.5	1	R	RZ	420
DNR GOCO DISTRIBUTION	33-60-103(1)	1	R	RZ	426
DNR LOTTERY DISTRIBUTION	33-60-103(1)	1	R	RZ	427
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
CAPITOL PARKING FUND	NONE	1	R	RZ	519
OTHER EXPENDABLE TRUSTS	VARIOUS	1	R	RZ	700
UNEMPLOYMENT REVENUE FUND	8-77-106	1	R	RZ	702
SEVERANCE TAX TRUST FUND	39-29-109	1	R	RZ	704
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
BRAND ESTRAY FUND	35-41-102	1	R	RZ	721
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

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
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
NATURAL RES FOUNDATION FUND	24-33-108	1	R	RZ	750
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
MINED LAND SUBSIDENCE FUND	PL95-87 401C	1	R	RZ	821
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
INACTIVE MINES FUND	34-24-103(5)	1	R	RZ	829
PESS CONTRIBUTION	24-53-105	1	R	RZ	907
SELF INS WRKS/COMP CLAIM PAYMT	NONE	1	R	RZ	945
FAMILY SELF-SUFFICIENCY PROG	NONE	1	R	RZ	946
PROPRIETARY FUND TYPES		2			
ENTERPRISE FUNDS		2	E		
HIGHER EDUCATION FUNDS		2	E	E1	
CURRENT UNRESTRICTED NONEXEMPT		2	E	E1	310
CURRENT UNRESTRICTED EXEMPT		2	E	E1	311
AUXILIARY SELF-FUNDED EXEMPT		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		2	E	E1	333
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	8-70 THRU 82	2	E	E2	701
CO STUDENT OBLIGATION BOND AUT		2	E	E3	
CSOBA - ADMINISTRATION	23-3.1-205.4	2	E	E3	512

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
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
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
GUARANTEED STUDENT LOAN		2	E	E6	
CSLP - GUARANTEE OPERATING	23-3.1-107	2	E	E6	501
CSLP - GUARANTEE RESERVE	23-3.1-107	2	E	E6	502
CSLP - DEFAULT COLLECTIONS	34CFR682.419	2	E	E6	511
CSLP - EDUCATIONAL OPERATING	23-3.1-107	2	E	E6	524
U.S. DEPT OF EDUCATION RECALL	P.L. 105-33	2	E	E6	526
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
OTHER ENTERPRISE FUNDS		2	E	EZ	
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
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
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
CAPITOL COMPLEX		2	I	I5	
CAPITOL COMPLEX FUND	NONE	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	
CO FINANCIAL REPORTING SYSTEM	NONE	2	I	IZ	609

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
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
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
TREASURY AGENCY FUNDS		3	A	A2	
SYMPOSIUM SPONSORS	NONE	3	A	A2	929
INDUSTRIAL BANKS	11-22-614	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
STATE COMP INS AUTHORITY	8-45-102	3	A	A2	941
HOMELESS PREVENTION PROGRAM	39-22-1302	3	A	A2	943
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	NONE	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	24-54.7-101	3	P	P2	890
GROUP BENEFIT PLANS		3	P	P3	
BENEFITS ADMINISTRATION	NONE	3	P	P3	719
EMPLOYEE BENEFITS PREMIUM PLAN	24-50-613	3	P	P3	913

FUND NAME	CITATION	FDGP	FTYP	FCAT	FUND
INVESTMENT TRUST FUNDS		3	W		
INDIVIDUAL INVESTMENT ACCTS		3	W	W1	
STATE COMP-IND INVEST ACCT	8-45-102	3	W	W1	876
OTHER INVESTMENT ACCTS		3	W	WZ	
PRIVATE PURPOSE TRUST FUNDS		3	Z		
TREASURER'S PRIVATE PURPOSE		3	Z	Z1	
ESCHEATS FUND	39-13-XXX	3	Z	Z1	703
PET OVERPOPULATION FUND	38-80-116.5	3	Z	Z1	801
UNCLAIMED INSURANCE MONEYS	39-3.5-116	3	Z	Z1	823
UNCLAIMED BUSINESS ASSOC MONEY	38-13-116	3	Z	Z1	827
COLLEGE SAVINGS PLAN		3	Z	Z2	
CSOBA - COLLEGE SAVINGS PLAN	23-3.1-301	3	Z	Z2	515
OTHER PRIVATE PURPOSE TRUST		3	Z	ZZ	
SUPP'L PURSE & BREEDERS AWARDS	12-60-704	3	Z	ZZ	810
ADA CONTRACTOR SETTLEMENT	24-34-301ADA	3	Z	ZZ	830
HUEFANO 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

AGENCY 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
DEPARTMENT OF PERSONNEL AND ADMINISTRATION	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
OFFICE OF THE STATE CONTROLLER	A	AC	
OFFICE OF THE STATE CONTROLLER	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
CAPITOL PARKING	A	AG	AGB
DIV OF ADMINISTRATIVE HEARINGS	A	AI	
DIV OF ADMINISTRATIVE HEARINGS	A	AI	AIA
COLO INFO TECHNOLOGY SVCS	A	AM	
COLO INFO TECHNOLOGY SVCS	A	AM	AMA
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
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
STATE FAIR AUTHORITY	B	BS	
STATE FAIR AUTHORITY	B	BS	BSF
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
COMMUNITY SERVICES	C	CD	
COMMUNITY SERVICES	C	CD	CDA
ARKANSAS VALLEY	C	CE	
ARKANSAS VALLEY	C	CE	CEA
CORRECTIONAL INDUSTRIES DIV	C	CF	
CORRECTIONAL INDUSTRIES	C	CF	CFA
SURPLUS PROPERTY	C	CF	CFB
DENVER REG. DIAGNOTIC CENTER	C	CH	
DENVER REG. DIAGNOTIC CENTER	C	CH	CHA
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		

AGENCY NAME	AGCT	AGCL	AGCY
DEPARTMENT OF EDUCATION	D	DA	
DEPARTMENT OF EDUCATION	D	DA	DAA
TEACHERS EMERITUS	D	DA	DAB
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
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
GOVERNORS JOB TRAINING OFFICE	E	EE	
GOVERNORS JOB TRAINING OFFICE	E	EE	EEA
OFFICE OF ENERGY CONSERVATION	E	EF	
OFFICE OF ENERGY CONSERVATION	E	EF	EFA
OFFICE OF INNOVATION AND TECH	E	EG	
OFFICE OF INNOVATION AND TECH	E	EG	EGA
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
COUNCIL ON THE ARTS	G	GB	
COLORADO COUNCIL ON THE ARTS	G	GB	GBA
STATE HISTORICAL SOCIETY	G	GC	
STATE HISTORICAL SOCIETY	G	GC	GCA
COLORADO STUDENT LOAN	G	GD	
COLORADO STUDENT LOAN	G	GD	GDA
COLO ADVANCED TECHNOLOGY INST	G	GE	
COLO ADVANCED TECHNOLOGY INST	G	GE	GEA
UNIVERSITY OF COLORADO	G	GF	
CU - REGENTS	G	GF	GFA
CU - BOULDER	G	GF	GFB
CU - COLORADO SPRINGS	G	GF	GFC
CU - DENVER	G	GF	GFD
CU - HEALTH SCIENCE CENTER	G	GF	GFE
STATE BOARD OF AGRICULTURE	G	GG	
STATE BOARD OF AGRICULTURE	G	GG	GGA
COLORADO STATE UNIVERSITY	G	GG	GGB
CSU VETERINARY MEDICINE & HOSP	G	GG	GGC
CSU AG EXPERIMENT STATION	G	GG	GGD
CSU WATER RESOURCES RES INST	G	GG	GGE
CSU COOPERATIVE EXTENSION SVC	G	GG	GGF
COLORADO STATE FOREST SERVICE	G	GG	GGG
FORT LEWIS COLLEGE	G	GG	GGH
UNIVERSITY OF SOUTHERN COLO	G	GG	GGJ
STATE COLLEGES IN COLORADO	G	GH	
STATE COLLEGES IN COLORADO	G	GH	GHA

AGENCY NAME	AGCT	AGCL	AGCY
ADAMS STATE COLLEGE	G	GH	GHB
MESA STATE COLLEGE	G	GH	GHC
METROPOLITAN STATE COLLEGE	G	GH	GHD
WESTERN STATE COLLEGE	G	GH	GHE
WESTERN COLO GRADUATE CTR	G	GH	GHF
COLO COMM COLL & OCC ED SYS	G	GJ	
COLO COMM COLL & OCC ED SYS	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
LOWRY HEAT CENTER	G	GJ	GJP
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
CHILDREN'S TRUST BOARD	G	GN	
CHILDREN'S TRUST BOARD	G	GN	GNA
PRIVATE OCCUPATIONAL SCHOOL DV	G	GP	
PRIVATE OCCUPATIONAL SCHOOL DV	G	GP	GPA
CO STUDENT OBLIGATION BOND AUT	G	GR	
CO STUDENT OBLIGATION BOND AUT	G	GR	GRA
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
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

AGENCY NAME	AGCT	AGCL	AGCY
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	
DDD - ADMINISTRATIVE OFFICES	I	IJ	IJA
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
REAPPORTIONMENT COMMISSION	M	MF	
REAPPORTIONMENT COMMITTEE	M	MF	MFA
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
CIVIL AIR PATROL	O	OC	
CIVIL AIR PATROL	O	OC	OCA
DEPT OF NATURAL RESOURCES	P		

AGENCY NAME	AGCT	AGCL	AGCY
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	
MINED LAND RECLAMATION DIV	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
OFFICE OF REGULATORY REFORM	S	SA	SAC
DORA - ADMINISTRATIVE SERVICES	S	SB	
DORA - ADMINISTRATIVE SERVICES	S	SB	SBA
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
COMPLAINTS & INVESTIGATIONS	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
ELECTRICAL BOARD	S	SJ	SJI

AGENCY NAME	AGCT	AGCL	AGCY
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 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
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

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
POOLED CASH -CU TREASURY	10	13		
POOLED CASH -CU TREASURY	10	13	190	
POOLED CASH -CU TREASURY	10	13	190	1180
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
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	

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
ALLOWANCE -TAX INT/PENALTIES	18	22	260	1321
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
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
INVENTORIES	22			

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
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
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
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

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
UNDISTRIBUTED CHARGES	26	41		
UNDISTRIBUTED CHARGES -PAYROLL	26	41	460	
IG PV AUTOMATED BILLINGS CLRG	26	41	460	1583
IG PV INTERAGENCY CLEARING	26	41	460	1584
UNDISTRIBUTED F DOC EXPENSES	26	41	460	1586
DISTRIBUTED F DOC EXPENSES	26	41	460	1587
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**
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**
FIXED 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

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
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 FIXED ASSETS	38	57	590	
OTHER FIXED 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
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 ASSETS	39	58	595	1898
ACC DEPR -OTHER INFRAST ASSETS	39	58	595	1899
OTHER DEBITS	42			
AMOUNT AVAILABLE OR PROVIDED	42	59		
AMOUNT AVAILABLE	42	59	600	
AMOUNT AVAILABLE -DEBT SERVICE	42	59	600	1900
AMOUNT TO BE PROVIDED	42	59	610	
AMOUNT TO BE PROVIDED -LT DEBT	42	59	610	1910
PAYABLES	46			

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
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
COMBINED CAMPAIGN-UNITED WAY	46	64	660	2205
CPPS DECEASED EMP ACCT	46	64	660	2206
CSECU CREDIT UNION	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
INCOME REDUCTION/NO INSURANCE	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
PAYROLL W/H PAYABLES -AGENCY	46	64	670	

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
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
INTERFUND PAYABLES	46	76		

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
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
DEBT PAYABLE -CURRENT	58			
DEBT 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
EBTS LIABILITY	62	84	810	2712
OVER COLLECTION OF DEBTS	62	84	810	2713
CANCELLED WARRANTS PRIOR YEAR	62	84	810	2751

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
LOTTERY PRIZE LIABILITY	62	84	815	
PRIZE LIABILITY - CASH 5	62	84	815	2718
PRIZE LIABILITY - INSTANT	62	84	815	2720
PRIZE LIABILITY - LOTTO	62	84	815	2721
PRIZE LIABILITY - KENO	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 - KENO	62	84	815	2726
CASHING BONUS CONTRA - INSTANT	62	84	815	2727
CASHING BONUS - CASH 5	62	84	815	2728
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**
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**
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
OTHER	66	86	860	
ANTICIPATION WARRANTS PAYABLE	66	86	860	2830
MORTGAGES PAYABLE	66	86	860	2840
LT PORTION OF CLAIMS & JUDGEMT	67			
LT PORTION OF CLAIMS & JUDGEMT	67	87		
LT PORTION OF CLAIMS & JUDGEMT	67	87	867	
LT PORTION OF CLAIMS & JUDGEMT	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
EXPIRED WARRANTS LIABILITY	70	88	890	2960
LT DEPOSITS HELD IN CUSTODY	70	88	890	2970
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	

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
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
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
	74	90	909	
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

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	
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 OTHER EMPLOYEE BENEFITS	10	15	15	153		
SPS OTHER EMPLOYEE BENEFITS	10	15	15	153	1530	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
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 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**
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
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 MAINTENCE/UPGRADE	**20**	**21**	**21**	**221**	**2232**	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
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 (NOT IT)	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 - OTHER	**20**	**21**	**21**	**225**	**2263**	**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	
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
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	
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
INMATE PAY	20	25	26	272		
INMATE PAY	20	25	26	272	2720	
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	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
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 SOFTWARE	20	31	31	316	3116	
NONCAP IT - LEASED SOFTWARE	20	31	31	316	3216	
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 - OTHER	**20**	**31**	**31**	**330**	**3143**	
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	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
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
LOTTERY EXPENSE	20	41	41	416		
LOTTERY PRIZES	20	41	41	416	4160	
SALES COMMISSION EXPENSE	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	
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				

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
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	
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	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
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	
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
OTHER DISTRIBUTIONS/PAYMENTS	52	57	58			
DISTRIBUTIONS TO NONGOV/ORGAN	52	57	58	588		
DISTRIBUTIONS TO NONGOV/ORGAN	52	57	58	588	5881	A3
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	
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		

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
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 CAPITAL ASSET DIR PURCHASE	**60**	**61**	**62**	**621**	**6210**	
IT PC'S - DIRECT PURCHASE	**60**	**61**	**62**	**621**	**6211**	
IT SERVERS - DIRECT PURCHASE	**60**	**61**	**62**	**621**	**6212**	
IT SOFTWARE – DIRECT PURCHASE	**60**	**61**	**62**	**621**	**6213**	
IT OTHER - DIRECT PURCHASE	**60**	**61**	**62**	**621**	**6214**	
FURNITURE & FIXTURES-DIR PURCH	60	61	62	622		
FURNITURE & FIXTURES-DIR PURCH	60	61	62	622	6220	
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	
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 CAPITAL ASSETS LEASE PURCHAS	**60**	**63**	**64**	**641**	**6410**	
IT PC'S - LEASE PURCHASE	**60**	**63**	**64**	**641**	**6411**	
IT SERVERS - LEASE PURCHASE	**60**	**63**	**64**	**641**	**6412**	
IT SOFTWARE - LEASE PURCHASE	**60**	**63**	**64**	**641**	**6413**	
IT OTHER - LEASE PURCHASE	**60**	**63**	**64**	**641**	**6414**	
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

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
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
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**	
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
TRANSFERS	70					
INTERFUND TRANSFERS	70	71				
TABOR NON-EXEMPT TRANSFERS	70	71	72			
OPERATING TRANSFERS INTERFUND	70	71	72	700		
OT NE DOR TO DPA	70	71	72	700	EAAK	
OT NE DPA/PARKING TO DPA	70	71	72	700	EAAP	
OT NE DPA TO DPA	70	71	72	700	EAAQ	
OT NE DOAG INTERNAL	70	71	72	700	EABA	
OT NE BRAND INSPECTION TO DOAG	70	71	72	700	EABB	
OT NE CORRECTIONAL IND TO DOC	70	71	72	700	EACB	
OT NE JUDICIAL/DRUG OFF TO DOC	70	71	72	700	EACC	
OT NE DOC/CANTEEN OPER TO DOC	70	71	72	700	EACD	
OT NE JUDICIAL/SEX OFF TO DOC	70	71	72	700	EACF	
OT NE DOT SCHOOL FUND TO DOE	70	71	72	700	EADB	
OT NE GOV'S OFFICE INTERNAL	70	71	72	700	EAEA	
OT NE DPHE TO GOV'S OFF (ECB)	70	71	72	700	EAEB	
OT NE WILDLIFE TO GOV'S OFFICE	70	71	72	700	EAEC	
OT NE DORA TO ECB	70	71	72	700	EAEF	
OT NE JUD TO CHILDRENS TRUST	70	71	72	700	EAFG	
OT NE DOHE INTERNAL	70	71	72	730	EAGA	
OT NE DOHE/CSLP TO DOHE	70	71	72	700	EAGB	
OT NE DOC/CORR INDTRYS TO DOHE	70	71	72	700	EAGC	
OT NE DOHE/GOVRNG BRDS TO DOHE	70	71	72	700	EAGD	
OT NE DOHE/PRIV OCCUP TO DOHE	70	71	72	700	EAGE	
OT NE DOT/LIMITED GMNG TO CDOT	70	71	72	700	EAHC	
OT NE JUD/PERSIS DRUNK TO CDOT	70	71	72	700	EAHH	
OT NE DOR TO OLD COLORADOANS	70	71	72	700	EAIB	
OT NE JUDICIAL TO DHS/DRUG OFF	70	71	72	700	EAID	
OT NE DOR/OAP TO DHS	70	71	72	700	EAIE	
OT EX JUD INTERNAL	70	71	72	700	EAJA	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT NE LOCAL VALE GRANTS TO JUD	70	71	72	700	EAJL	
OT NE WORKER'S COMP TO DOLE	70	71	72	700	EAKB	
OT NE EMPLMNT SUP FUND TO DOLE	70	71	72	700	EAKC	
OT NE PETRO STORAGE TK TO DOLE	70	71	72	700	EAKD	
OT NE BOILER INSPECTN TO DOLE	70	71	72	700	EAKE	
OT NE UI REVENUE FUND TO DOLE	70	71	72	700	EAKF	
OT NE PESS FUND TO DOLE	70	71	72	700	EAKG	
OT NE DISPLACED HOMMKR TO DOLE	70	71	72	700	EAKH	
OT NE PUBL SAFTY INSP TO DOLE	70	71	72	700	EAKJ	
OT NE COST CONTAINMENT TO DOLE	70	71	72	700	EAKK	
OT NE DOLE/WC SELF-INS TO DOLE	70	71	72	700	EAKL	
OT NE DOLE/PHYIC ACCRD TO DOLE	70	71	72	700	EAKM	
OT NE DOLE/UTIL'N REVW TO DOLE	70	71	72	700	EAKN	
OT NE DOLA/MANUFCT HOME TO DOL	70	71	72	700	EALB	
OT NE DORA/PUC TO DOL	70	71	72	700	EALE	
OT NE DONR INTERNAL	70	71	72	700	EAPA	
OT NE WILDLIFE CASH TO DONR	70	71	72	700	EAPB	
OT NE DOT/SEVERNCE TAX TO DONR	70	71	72	700	EAPC	
OT NE LAND BOARD TRUST TO DONR	70	71	72	700	EAPD	
OT NE OFF-HIGHW TO DONR/CAPCON	70	71	72	700	EAPE	
OT NE LAND BOARD ADMIN TO DONR	70	71	72	700	EAPF	
OT NE DONR/PUBLIC CASH TO DONR	70	71	72	700	EAPG	
OT NE DONR/GRNDWTR PUE TO DONR	70	71	72	700	EAPH	
OT NE WILDLIFE FUNDS TO DONR	70	71	72	700	EAPJ	
OT NE WATER DATA BANK TO DONR	70	71	72	700	EAPK	
OT NE LAND & WATER TO DONR/LB	70	71	72	700	EAPL	
OT NE JUD/DRUG OFFENDR TO CDPS	70	71	72	700	EARB	
OT NE JUD/SEX OFFENDER TO CDPS	70	71	72	700	EARE	
OT NE DORA/HAZ MAT TO CDPS	70	71	72	700	EARG	
OT NE DORA/NUCLEAR MAT TO CDPS	70	71	72	700	EARH	
OT NE DORA INTERNAL	70	71	72	700	EASA	
OT NE REGISTRATN CASH TO DORA	70	71	72	700	EASB	
OT NE FIXED UTILITIES TO DORA	70	71	72	700	EASC	
OT NE INSURANCE CASH TO DORA	70	71	72	700	EASD	
OT NE DORA/PUC FIXED U TO DORA	70	71	72	700	EASJ	
OT NE CDOT/AVIATION TO DOR	70	71	72	700	EATB	
OT NE DOR/LIQUOR ENFRMT TO DOR	70	71	72	700	EATG	
OT NE DOR/DEALER LICENS TO DOR	70	71	72	700	EATH	
OT NE DOR/INTERLOCK FND TO DOR	70	71	72	700	EATJ	
OT NE JUD/DRUNK DRIVER TO DOR	70	71	72	700	EATK	
OT NE DOR FM DORA/HAZ MATERIAL	70	71	72	700	EATL	
OT NE DOR FM DOR/LOTTERY	70	71	72	700	EATM	
OT NE DOR FM GAMING	70	71	72	700	EATN	
OT NE DOR/OAP TO DHCPF	70	71	72	700	EAUD	
OT NE LOTTERY TO DOT	70	71	72	700	EAWF	
OT INTERFUND FROM CMTF	70	71	72	720		
OT NE DOHE/CMTF TO DOHE	70	71	72	720	ERGB	
IC INTERFUND TRANSFER	70	71	72	730		
IC NE DOC INTERNAL	70	71	72	730	EYCA	
IC NE DOC/CORRECTNL IND TO DOC	70	71	72	730	EYCB	
IC NE DOHE INTERNAL	70	71	72	730	EYGA	
IC NE DHS/NURSING HOMES TO DHS	70	71	72	730	EYIB	
IC NE DONR INTERNAL	70	71	72	730	EYPA	
IC NE CDPS INTERNAL	70	71	72	730	EYRA	
IC NE JUD/SEX OFFENDER TO CDPS	70	71	72	730	EYRB	
IC NE DOR INTERNAL	70	71	72	730	EYTA	
IC NE LOTTERY TO DOR	70	71	72	730	EYTB	
IC NE DOR/DEALER LIC TO DOR	70	71	72	730	EYTC	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
IC NE DOR/LIQUOR ENFRMT TO DOR	70	71	72	730	EYTD	
IC NE DOR/TRADE NAME TO DOR	70	71	72	730	EYTE	
IC NE DOR/TAX LIEN CERT TO DOR	70	71	72	730	EYTF	
IC NE DOLA/WASTE TIRE TO DOR	70	71	72	730	EYTG	
IC NE CDOT TO DOR/AVIATION	70	71	72	730	EYTH	
IC NE DOR/INTERLOCK FND TO DOR	70	71	72	730	EYTJ	
TABOR EXEMPT TRANSFERS	70	71	73			
OPERATING TRANSFERS INTERFUND	70	71	73	700		
OT EX 999 TO 999	70	71	73	700	EB9B	
OT EX GEN/FD 999 TO CAP/CN 999	70	71	73	700	EB9C	
OT EX EMPLOYEE BENEFITS TO DPA	70	71	73	700	EBAB	
OT EX DEFINED CONTRIBTN TO DPA	70	71	73	700	EBAC	
OT EX DOLA TO DPA	70	71	73	700	EBAD	
OT EX DOR TO DPA	70	71	73	700	EBAF	
OT EX DPA/EMPL BENEFITS TO DPA	70	71	73	700	EBAG	
OT EX DPA TO DPA	70	71	73	700	EBAH	
OT EX DOS TO DPA	70	71	73	700	EBAJ	
OT EX DONR TO DPA	70	71	73	700	EBAK	
OT EX CDPS TO DPA	70	71	73	700	EBAL	
OT EX DOC TO DPA	70	71	73	700	EBAM	
OT EX DOAG TO DPA	70	71	73	700	EBAN	
OT EX CDOT TO DPA	70	71	73	700	EBAP	
OT EX DPHE TO DPA	70	71	73	700	EBAQ	
OT EX DOAG INTERNAL	70	71	73	700	EBBA	
OT EX DIS LIVESTOCK TO DOAG	70	71	73	700	EBBC	
OT EX DOT TO DOAG/SOIL CONSERV	70	71	73	700	EBBH	
OT EX DOC INTERNAL	70	71	73	700	EBCA	
OT EX CANTEEN OPERATNS TO DPA	70	71	73	700	EBCB	
OT EX DOC/LAND IMPROVE TO DOC	70	71	73	700	EBCC	
OT EX DONR LAND BOARD TO DOC	70	71	73	700	EBCD	
OT EX DOT TO DOC	70	71	73	700	EBCE	
OT EX JUDICIAL TO DOC/DRUG OFF	70	71	73	700	EBCF	
OT EX CDPS TO DOC	70	71	73	700	EBCG	
OT EX DOE INTERNAL	70	71	73	700	EBDA	
OT EX WILDLIFE TO DOE	70	71	73	700	EBDB	
OT EX DOT SCHOOL FUND TO DOE	70	71	73	700	EBDC	
OT EX DOE/TOTAL PROGRAM TO DOE	70	71	73	700	EBDE	
OT EX DOT/MINERAL LEASE TO DOE	70	71	73	700	EBDQ	
OT EX GOV'S OFFICE INTERNAL	70	71	73	700	EBEA	
OT EX DOAG TO GOV'S OFFICE	70	71	73	700	EBEB	
OT EX DPA TO GOV'S OFFICE	70	71	73	700	EBED	
OT EX DHS TO GOV'S OFFICE	70	71	73	700	EBEE	
OT EX DOLA TO GOV'S OFFICE	70	71	73	700	EBEF	
OT EX CDOT TO GOV'S OFFICE	70	71	73	700	EBEG	
OT EX DOR TO GOV'S OFFICE	70	71	73	700	EBEK	
OT EX DORA/INSUR TO GOV'S OFF	70	71	73	700	EBEM	
OT EX LMTD GAMING TO GOV'S OFF	70	71	73	700	EBEN	
OT EX DNR TO GOV'S OFFICE	70	71	73	700	EBEQ	
OT EX DPHE INTERNAL	70	71	73	700	EBFA	
OT EX DOLA TO DPHE	70	71	73	700	EBFC	
OT EX DOHE INTERNAL	70	71	73	700	EBGA	
OT EX DOLA/ECON DEVLP TO DOHE	70	71	73	700	EBGB	
OT EX DOHE/ART IN PUBL TO DOHE	70	71	73	700	EBGC	
OT EX DOHE/CAP CONSTR TO DOHE	70	71	73	700	EBGD	
OT EX GOV JOB TRAINING TO DOHE	70	71	73	700	EBGE	
OT EX CDOT TO HISTRCL SOCIETY	70	71	73	700	EBGF	
OT EX DOE/VOC ACT TO COMM COLL	70	71	73	700	EBGG	
OT EX TOBACCO SETTLEMT TO DOHE	70	71	73	700	EBGJ	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT EX DOLA/WASTE TIRE TO DOHE	70	71	73	700	EBGK	
OT EX DONR/LAND BOARD TO DOHE	70	71	73	700	EBGP	
OT EX CDOT INTERNAL	70	71	73	700	EBHA	
OT EX DHS TO CDOT	70	71	73	700	EBHB	
OT EX CDOT DEBT SRV - STATE	70	71	73	700	EBHD	
OT EX DOR/GAMING TO CDOT	70	71	73	700	EBHH	
OT EX CDOT DEBT SRV - FEDERAL	70	71	73	700	EBHJ	
OT EX DHS INTERNAL	70	71	73	700	EBIA	
OT EX DHCPF/MEDICAID TO DHS	70	71	73	700	EBIB	
OT EX DHS/NURSING HOMES TO DHS	70	71	73	700	EBIC	
OT EX DHS/JUVENILE ART TO DHS	70	71	73	700	EBID	
OT EX JUDICIAL TO DHS FOR ADD	70	71	73	700	EBIE	
OT EX DHS/FAMILY RGSTRY TO DHS	70	71	73	700	EBIF	
OT EX DHS/COMM HOUSING TO DHS	70	71	73	700	EBIG	
OT EX DORA TO DHS	70	71	73	700	EBIH	
OT EX JUD INTERNAL	70	71	73	700	EBJA	
OT EX LOCAL VALE GRANTS TO JUD	70	71	73	700	EBJD	
OT EX DHS TO JUDICIAL	70	71	73	700	EBJH	
OT EX MAJOR MEDICAL FD TO DOLE	70	71	73	700	EBKB	
OT EX SUBSEQUENT INJRY TO DOLE	70	71	73	700	EBKC	
OT EX PETRO STOR TANK TO DOLE	70	71	73	700	EBKD	
OT EX UI REVENUE FUND TO DOLE	70	71	73	700	EBKF	
OT EX BOILER INSP FUND TO DOLE	70	71	73	700	EBKG	
OT EX DOLE/UTIL'N REVW TO DOLE	70	71	73	700	EBKJ	
OT EX DOLE/IMMED PAYMT TO DOLE	70	71	73	700	EBKK	
OT EX DOLE/COST CONTMT TO DOLE	70	71	73	700	EBKL	
OT EX DOLE/WC SELF-INS TO DOLE	70	71	73	700	EBKM	
OT EX DISPLACE HOMEMKR TO DOLE	70	71	73	700	EBKN	
OT EX DOL INTERNAL	70	71	73	700	EBLA	
OT EX DOL/COL AGCY BRD TO DOL	70	71	73	700	EBLB	
OT EX DOL/UCC CODE TO DOL	70	71	73	700	EBLC	
OT EX DORA/DIV OF INS TO DOL	70	71	73	700	EBLD	
OT EX DORA/DIV OF SEC TO DOL	70	71	73	700	EBLE	
OT EX DOL/LSSA TO DOL	70	71	73	700	EBLF	
OT EX DPHE TO DOL	70	71	73	700	EBLG	
OT EX VICTIMS ASSIST TO DOL	70	71	73	700	EBLH	
OT EX DORA/DIV OF SEC TO DOL	70	71	73	700	EBLJ	
OT EX RISK MANAGEMENT TO DOL	70	71	73	700	EBLK	
OT EX RISK MANAGEMENT TO DOL	70	71	73	700	EBLL	
OT EX DOT/TOBACCO CASH TO DOL	70	71	73	700	EBLP	
OT EX LEGISLATURE INTERNAL	70	71	73	700	EBMA	
OT EX DOLA INTERNAL	70	71	73	700	EBNA	
OT EX LIMITED GAMING TO DOLA	70	71	73	700	EBNC	
OT EX LOTTERY TO DOLA	70	71	73	700	EBND	
OT EX SEVERANCE TAX TO DOLA	70	71	73	700	EBNE	
OT EX 999 TO DOLA	70	71	73	700	EBNG	
OT EX MINERAL LEASING TO DOLA	70	71	73	700	EBNH	
OT EX DOMA INTERNAL	70	71	73	700	EBOB	
OT EX GOV'S OFFICE TO DOMA	70	71	73	700	EBOC	
OT EX DOLA TO DOMA	70	71	73	700	EBOG	
OT EX DONR INTERNAL	70	71	73	700	EBPA	
OT EX CDOT TO DONR	70	71	73	700	EBPB	
OT EX LAND BOARD TRUST TO DONR	70	71	73	700	EBPC	
OT EX 999 TO DONR	70	71	73	700	EBPD	
OT EX LOTTERY TO DONR	70	71	73	700	EBPE	
OT EX DOT TO DONR	70	71	73	700	EBPF	
OT EX WILDLIFE CASH TO DONR	70	71	73	700	EBPG	
OT EX WATER CONSERV DB TO DONR	70	71	73	700	EBPH	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT EX RIVER OF TO DONR/CAP CON	70	71	73	700	EBPL	
OT EX OFF-HIWAY TO DONR/CAP CO	70	71	73	700	EBPM	
OT EX WATER FWL TO DONR/CAP CO	70	71	73	700	EBPN	
OT EX DONR/PUBLIC CASH TO DONR	70	71	73	700	EBPR	
OT EX WILDLIFE FUNDS TO DONR	70	71	73	700	EBPS	
OT EX WATER DATA BANK TO DONR	70	71	73	700	EBPT	
OT EX DONR GRNDWTR/PUB TO DONR	70	71	73	700	EBPU	
OT EX FISH & WILDLIFE TO DONR	70	71	73	700	EBPV	
OT EX SNOWMOBILE FUND TO DONR	70	71	73	700	EBPW	
OT EX SEARCH & RES TO WILDLIFE	70	71	73	700	EBPX	
OT EX CDPS INTERNAL	70	71	73	700	EBRA	
OT EX JUDICIAL/VALE TO CDPS	70	71	73	700	EBRB	
OT EX JUD/DRUG OFFENDR TO CDPS	70	71	73	700	EBRC	
OT EX CDOT TO CDPS	70	71	73	700	EBRE	
OT EX CAPITOL COMPLEX TO CDPS	70	71	73	700	EBRJ	
OT EX DORA HAZ MAT TO CDPS	70	71	73	700	EBRN	
OT EX DORA INTERNAL	70	71	73	700	EBSA	
OT EX DOT/BUSINESS MON TO DORA	70	71	73	700	EBSB	
OT EX DORA/UHIP TO DORA	70	71	73	700	EBSC	
OT EX DOT/HUTF INS ID TO DORA	70	71	73	700	EBSD	
OT EX RETAIL ELECTRIC TO DORA	70	71	73	700	EBSF	
OT EX DOT/INSURNCE MON TO DORA	70	71	73	700	EBSG	
OT EX DOLE/WORKERS CMP TO DORA	70	71	73	700	EBSH	
OT EX DOR INTERNAL	70	71	73	700	EBTA	
OT EX LIMITED GAMING TO DOR	70	71	73	700	EBTB	
OT EX CDOT/TRANS SAFETY TO DOR	70	71	73	700	EBTC	
OT EX DOS TO DOR	70	71	73	700	EBTD	
OT EX DOS/CENTRAL INDEX TO DOR	70	71	73	700	EBTE	
OT EX DPA/COLLECTIONS TO DOR	70	71	73	700	EBTF	
OT EX DOR/LOTTERY TO DOR/CAPCN	70	71	73	700	EBTG	
OT EX DOR/DDP TO DOR	70	71	73	700	EBTJ	
OT EX DHS TO DOR	70	71	73	700	EBTK	
OT EX DORA/HAZ MATERIAL TO DOR	70	71	73	700	EBTL	
OT EX DOT TO DOR	70	71	73	700	EBTM	
OT EX DOT/HUTF/OS JUDGE TO DOR	70	71	73	700	EBTN	
OT EX DORA TO DHCPF	70	71	73	700	EBUB	
OT EX DHCPT TO CHILD BASIC HLT	70	71	73	700	EBUC	
OT EX CHILD BASIC HLT TO DHCPF	70	71	73	700	EBUD	
OT EX B-C CANCER FUND TO DHCPF	70	71	73	700	EBUE	
OT EX TOBACCO SETTLMT TO DHCPF	70	71	73	700	EBUH	
OT EX DOT INTERNAL	70	71	73	700	EBWA	
OT DONR TO DOT	70	71	73	700	EBWF	
OT EX DONR TO DOT	70	71	73	700	EBWJ	
OT EX TOBACCO STLMNT TO DHS	70	71	73	700	EBWK	
OT EX DOR TO DOT	70	71	73	700	EBWL	
STUDENT FINANCIAL AID	70	71	73	705		
OT EX DOHE STUDENT FINANCL AID	70	71	73	705	ELGB	
OT INTERFUND HUTF	70	71	73	710		
HU EX DOT/HUTF TO DPHE	70	71	73	710	ENFE	
HU EX CDOT/HUTF INTERNAL	70	71	73	710	ENHA	
HU EX DOT TO DONR	70	71	73	710	ENPD	
HU EX DOT/HUTF TO CDPS	70	71	73	710	ENRF	
HU EX DOT/HUTF TO DOR	70	71	73	710	ENTB	
HU EX DOT/HUTF/INSUR ID TO DOR	70	71	73	710	ENTC	
HU EX DOT/HUTF/AIR TO DOR	70	71	73	710	ENTG	
HU EX DOE/HUTF TO DOT	70	71	73	710	ENWB	
OT INTERFUND ST APPRPTD SUPPRT	70	71	73	715		
OT EX DOHE/STATE APPR TO DOHE	70	71	73	715	EQGB	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT INTERFUND FROM CMTF	70	71	73	720		
OT EX CMTF TO GOV'S OFFICE	70	71	73	720	ESEB	
OT INTERFUND RESIDUAL EQUITY	70	71	73	725		
RE EX DPA INTERNAL	70	71	73	725	EUAA	
RE EX CDOT INTERNAL	70	71	73	725	EUHA	
IC INTERFUND TRANSFER	70	71	73	730		
IC EX DPA INTERNAL	70	71	73	730	EZAA	
IC EX DOS TO DPA	70	71	73	730	EZAB	
IC EX CDOT TO DPA	70	71	73	730	EZAC	
IC EX DOAG INTERNAL	70	71	73	730	EZBA	
IC EX DOC INTERNAL	70	71	73	730	EZCA	
IC EX DOC/CANTEEN OPER TO DOC	70	71	73	730	EZCB	
IC EX DOE INTERNAL	70	71	73	730	EZDB	
IC EX CDOT TO GOV'S OFFICE	70	71	73	730	EZEB	
IC EX DPHE INTERNAL	70	71	73	730	EZFA	
IC EX DPHE FEDERAL	70	71	73	730	EZFB	
IC EX DOHE INTERNAL	70	71	73	730	EZGA	
IC EX HISTORICAL SOC INTERNAL	70	71	73	730	EZGB	
IC EX CDOT INTERNAL	70	71	73	730	EZHA	
IC EX DHS INTERNAL	70	71	73	730	EZIA	
IC EX DHS/FED COMM HOUS TO DHS	70	71	73	730	EZIB	
IC EX DOLE INTERNAL	70	71	73	730	EZKA	
IC EX DOL INTERNAL	70	71	73	730	EZLA	
IC EX DOLA INTERNAL	70	71	73	730	EZNA	
IC EX LIMITED GAMING TO DOLA	70	71	73	730	EZND	
IC EX DONR INTERNAL	70	71	73	730	EZPA	
IC EX DONR INTERNAL/FEDERAL	70	71	73	730	EZPB	
IC EX WILDLIFE FUNDS TO DONR	70	71	73	730	EZPC	
IC EX CDPS INTERNAL	70	71	73	730	EZRA	
IC EX DORA INTERNAL	70	71	73	730	EZSA	
IC EX DOR INTERNAL	70	71	73	730	EZTA	
IC EX DOR/DISTRIB DATA TO DOR	70	71	73	730	EZTB	
IC EX LIMITED GAMING TO DOR	70	71	73	730	EZTC	
IC EX DOT/HUTF/AIR TO DOR	70	71	73	730	EZTD	
IC EX DOT/HUTF TO DOR	70	71	73	730	EZTE	
IC EX DOT/HUTF/LIC REV TO DOR	70	71	73	730	EZTF	
IC EX DOT/HUTF/OS JUDGE TO DOR	70	71	73	730	EZTG	
IC EX DOT/HUTF/PENALTY TO DOR	70	71	73	730	EZTH	
IC EX DPA/COLLECTIONS TO DOR	70	71	73	730	EZTJ	
INTRAFUND TRANSFERS	70	75				
TABOR NON-EXEMPT TRANSFERS	70	75	72			
OPERATING TRANSFERS INTRAFUND	70	75	72	740		
OT NE DEFERRED COMP TO DPA	70	75	72	740	AAAB	
OT NE DOAG INTERNAL	70	75	72	740	AABA	
OT NE CERVIDAE DISEASE TO DOAG	70	75	72	740	AABC	
OT NE PUBLIC SCHOOL FD TO DOE	70	75	72	740	AADB	
OT NE SEC OF STATE TO ECB	70	75	72	740	AAEB	
OT NE DONR TO GOV'S OFFICE	70	75	72	740	AAEG	
OT NE DPHE TO GOV'S OFF(ECB)	70	75	72	740	AAEJ	
OT NE CDPHE INTERNAL	70	75	72	740	AAFA	
OT NE POLLUTION PREVNT TO DPHE	70	75	72	740	AAFB	
OT NE STATIONARY SOURC TO DPHE	70	75	72	740	AAFC	
OT NE HAZARDOUS MATERL TO DPHE	70	75	72	740	AAFD	
OT NE VITAL RECORDS TO DPHE	70	75	72	740	AAFE	
OT NE RADIATION CNTRL TO DPHE	70	75	72	740	AAFF	
OT NE ARTIFICIAL TANS TO DPHE	70	75	72	740	AAFG	
OT NE FOOD PROTECTION TO DPHE	70	75	72	740	AAFH	
OT NE DOHE INTERNAL	70	75	72	740	AAGA	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT NE DOHE INSTIT INTERNAL	70	75	72	740	AAGB	
OT NE DHS INTERNAL	70	75	72	740	AAIA	
OT NE MHI PATIENT CASH TO DHS	70	75	72	740	AAIB	
OT NE DOR/OAP TO DHS	70	75	72	740	AAIC	
OT NE DHS/FAMILY RGTRY TO DHS	70	75	72	740	AAIF	
OT NE DOR TO OLD COLORADOANS	70	75	72	740	AAIJ	
OT NE JUD/PERS DRUNK DR TO DHS	70	75	72	740	AAIL	
OT NE DRUG OFF SUR TO JUDICIAL	70	75	72	740	AAJE	
OT NE DRUG OFF TO PUBLIC DFNDR	70	75	72	740	AAJH	
OT NE DOLE INTERNAL	70	75	72	740	AAKA	
OT NE DOL INTERNAL	70	75	72	740	AALA	
OT NE DORA/PUC TO DOL	70	75	72	740	AALB	
OT NE LEGISLATURE INTERNAL	70	75	72	740	AAMB	
OT NE DONR/SRCH & RES TO DOLA	70	75	72	740	AANB	
OT NE DONR INTERNAL	70	75	72	740	AAPA	
OT NE DOT/SEVERENC TAX TO DONR	70	75	72	740	AAPB	
OT NE LAND BOARD ADMIN TO DONR	70	75	72	740	AAPC	
OT NE SNOWMOBILE FUND TO DONR	70	75	72	740	AAPD	
OT NE LAND BOARD TRUST TO DONR	70	75	72	740	AAPE	
OT NE OFF HIWAY TO DONR/PARKS	70	75	72	740	AAPF	
OT NE WILDLIFE TO HAB PART	70	75	72	740	AAPH	
OT NE WATER FOWL TO WILDLIFE	70	75	72	740	AAPJ	
OT NE CDPS INTERNAL	70	75	72	740	AARA	
OT NE FIRE SAFETY FUND TO CDPS	70	75	72	740	AARB	
OT NE CDPS/FINGERPRINT TO CDPS	70	75	72	740	AARJ	
OT NE DORA INTERNAL	70	75	72	740	AASA	
OT NE DOR INTERNAL	70	75	72	740	AATA	
OT NE DHS/DRUNK DRIVER TO DOR	70	75	72	740	AATC	
OT NE DOR/DEALER LIC TO DOR	70	75	72	740	AATD	
OT NE DOR/OAP TO DHCPF	70	75	72	740	AAUB	
OT NE DOR/OAPHMC TO DHCPF	70	75	72	740	AAUG	
OT NE DOS INTERNAL	70	75	72	740	AAVA	
OT INTRAFUND INDIRECT COST	70	75	72	770		
IC NE DOLE INTERNAL	70	75	72	770	AYKA	
IC NE JUD/SEX OFFENDER TO CDPS	70	75	72	770	AYRB	
IC NE DOR INTERNAL	70	75	72	770	AYTA	
IC NE DOR/AVIATION FUND TO DOR	70	75	72	770	AYTE	
IC NE CDOT TO DOR	70	75	72	770	AYTG	
TABOR EXEMPT TRANSFERS	70	75	73			
OPERATING TRANSFERS INTRAFUND	70	75	73	740		
CDOT ALLOCATIONS	70	75	73	740	7520	
OT EX 999 INTERNAL	70	75	73	740	AB9A	
OT EX DPA TO 999	70	75	73	740	AB9D	
OT EX DPA TO DPA	70	75	73	740	ABAB	
OT EX DOL TO DPA	70	75	73	740	ABAD	
OT EX DOAG TO DPA	70	75	73	740	ABAE	
OT EX DOLA TO DPA	70	75	73	740	ABAF	
OT EX DORA TO DPA	70	75	73	740	ABAH	
OT EX DOR TO DPA	70	75	73	740	ABAJ	
OT EX DOC TO DPA	70	75	73	740	ABAK	
OT EX CDPS TO DPA	70	75	73	740	ABAL	
OT EX DOS TO DPA	70	75	73	740	ABAM	
OT EX CS TO DPA/CS ADMIN	70	75	73	740	ABAN	
OT EX DPHE TO DPA	70	75	73	740	ABAP	
OT EX DHS TO DPA	70	75	73	740	ABAR	
OT EX DONR TO DPA	70	75	73	740	ABAS	
OT EX PREM PLN TO DPA/BENEFITS	70	75	73	740	ABAT	
OT EX DOLA TO DOAG	70	75	73	740	ABBC	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT EX BRAND ESTRAY TO DOAG	70	75	73	740	ABBD	
OT EX GOV OFF/EDC TO DOAG	70	75	73	740	ABBF	
OT EX DOC INTERNAL	70	75	73	740	ABCA	
OT EX 999/CORR EXPANSN TO DOC	70	75	73	740	ABCB	
OT EX CDPS/DCJ TO DOC	70	75	73	740	ABCE	
OT EX DOE INTERNAL	70	75	73	740	ABDA	
OT EX TOBACCO SETTLEMNT TO DOE	70	75	73	740	ABDB	
OT EX DOS TO DOE	70	75	73	740	ABDC	
OT EX DOT/MINERAL LEASE TO DOE	70	75	73	740	ABDD	
OT EX DOE/SCHOOL TRANSP TO DOE	70	75	73	740	ABDE	
OT EX DHCPF TO DOE	70	75	73	740	ABDF	
OT EX DOE/TOTAL PROGRAM TO DOE	70	75	73	740	ABDG	
OT EX DOLA TO DOE	70	75	73	740	ABDH	
OT EX DORA/DISABLD TELE TO DOR	70	75	73	740	ABDP	
OT EX GOV'S OFFICE INTERNAL	70	75	73	740	ABEA	
OT EX DOLA TO GOV'S OFFICE	70	75	73	740	ABEB	
OT EX DPHE TO GOV'S OFFICE	70	75	73	740	ABEC	
OT EX DOR TO GOV'S OFFICE	70	75	73	740	ABEE	
OT EX DONR TO GOV'S OFFICE	70	75	73	740	ABEF	
OT EX DOLE TO GOV'S OFFICE	70	75	73	740	ABEG	
OT EX DPHE TO GOV'S OFF(ECB)	70	75	73	740	ABEJ	
OT EX DHS TO GOV'S OFFICE	70	75	73	740	ABEK	
OT EX DPHE INTERNAL	70	75	73	740	ABFA	
OT EX WATER QUALITY TO DPHE	70	75	73	740	ABFB	
OT EX DOL TO DPHE	70	75	73	740	ABFC	
OT EX TOBACCO SETTLEMT TO DPHE	70	75	73	740	ABFH	
OT EX DHS/MEDICAID TO DPHE	70	75	73	740	ABFS	
OT EX DOHE INTERNAL	70	75	73	740	ABGA	
OT EX DOHE TO AHEC	70	75	73	740	ABGB	
OT EX DOHE INSTIT INTERNAL	70	75	73	740	ABGC	
OT EX DOR/GAMING TO DOHE/SHS	70	75	73	740	ABGD	
OT EX DOLA WASTE TIRE TO DOHE	70	75	73	740	ABGE	
OT EX AHEC CONSTIT LONG BILL	70	75	73	740	ABGF	
OT EX DOLA TO DOHE/CATI	70	75	73	740	ABGG	
OT EX AHEC CONSTIT NONLONG BIL	70	75	73	740	ABGH	
OT EX DOLA TO DOHE	70	75	73	740	ABGJ	
OT EX CDOT INTERNAL	70	75	73	740	ABHA	
OT EX DOR/GAMING TO CDOT	70	75	73	740	ABHK	
OT EX DHS/OTHER SOURCES TO DHS	70	75	73	740	ABIA	
OT EX DORA TO DHS	70	75	73	740	ABIB	
OT EX DHCPF/MEDICIAID TO DHS	70	75	73	740	ABIC	
OT EX MHI PATIENT CASH TO DHS	70	75	73	740	ABID	
OT EX DOC TO DHS	70	75	73	740	ABIE	
OT EX TOBACCO SETTLEMNT TO DHS	70	75	73	740	ABIG	
OT EX DHS/VOC REHAB TO DHS	70	75	73	740	ABIH	
OT EX DHS/HLTH & REHAB TO DHS	70	75	73	740	ABIJ	
OT EX DHS/DDD TO DHS	70	75	73	740	ABIL	
OT EX GOV'S OFFICE TO DHS	70	75	73	740	ABIM	
OT EX DHS/YOUTH CORRCTN TO DHS	70	75	73	740	ABIN	
OT EX DHCPF TO DHS	70	75	73	740	ABIP	
OT EX DOE TO VOC REHAB	70	75	73	740	ABIQ	
OT EX DOE TO MENTAL HEALTH INS	70	75	73	740	ABIR	
OT EX DHS/MEDICAID TO DHS	70	75	73	740	ABIU	
OT EX DHS INTERNAL	70	75	73	740	ABIV	
OT EX JUDICIAL INTERNAL	70	75	73	740	ABJA	
OT EX DRUG OFFENDER SUR TO JUD	70	75	73	740	ABJL	
OT EX DOLE INTERNAL	70	75	73	740	ABKA	
OT EX DHS TO DOLE	70	75	73	740	ABKC	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OT EX DPHE TO DOLE	70	75	73	740	ABKG	
OT EX COST CONTAINMENT TO DOLE	70	75	73	740	ABKH	
OT EX DOL INTERNAL	70	75	73	740	ABLA	
OT EX DPA TO DOL	70	75	73	740	ABLC	
OT EX DORA TO DOL	70	75	73	740	ABLE	
OT EX DORA/DIV OF INS TO DOL	70	75	73	740	ABLF	
OT EX DOLA/MANUFCT HOME TO DOL	70	75	73	740	ABLL	
OT EX DOLA INTERNAL	70	75	73	740	ABNA	
OT EX LOTTERY TO DOLA	70	75	73	740	ABNB	
OT EX DOT TO DOLA	70	75	73	740	ABNC	
OT EX DOS TO DOLA	70	75	73	740	ABNF	
OT EX LIMITED GAMING TO DOLA	70	75	73	740	ABNG	
OT EX DPHE TO DOLA	70	75	73	740	ABNH	
OT EX GOV'S OFFICE TO DOLA	70	75	73	740	ABNJ	
OT EX CCHE/SUPERNET TO DOLA	70	75	73	740	ABNK	
OT EX DORA TO DOLA	70	75	73	740	ABNN	
OT EX DOMA INTERNAL	70	75	73	740	ABOB	
OT EX DONR INTERNAL	70	75	73	740	ABPA	
OT EX DOL TO DONR	70	75	73	740	ABPB	
OT EX DONR/SNOWMOBILE TO DONR	70	75	73	740	ABPC	
OT EX WATER CONSERV BD TO DONR	70	75	73	740	ABPD	
OT EX DONR/NONGAME CHK TO DONR	70	75	73	740	ABPE	
OT EX WATER FOWL TO WILDLIFE	70	75	73	740	ABPN	
OT EX CDPS INTERNAL	70	75	73	740	ABRA	
OT EX JUD/SEX OFFNDR TO CDPS	70	75	73	740	ABRB	
OT EX DORA TO CDPS	70	75	73	740	ABRC	
OT EX JUDICIAL TO CDPS	70	75	73	740	ABRD	
OT EX SEX OFFENDER SUR TO CDPS	70	75	73	740	ABRF	
OT EX CDPS/VALE TO CDPS	70	75	73	740	ABRH	
OT EX JUDICIAL/VALE TO CDPS	70	75	73	740	ABRJ	
OT EX DOLA TO CDPS	70	75	73	740	ABRK	
OT EX CDPS/FINGERPRINT TO CDPS	70	75	73	740	ABRN	
OT EX DORA INTERNAL	70	75	73	740	ABSA	
OT EX DPHE TO DORA	70	75	73	740	ABSE	
OT EX DHS TO DORA	70	75	73	740	ABST	
OT EX DOR INTERNAL	70	75	73	740	ABTA	
OT EX DOS TO DHCPF	70	75	73	740	ABUB	
OT EX TOBACCO SETTLMT TO DHCPF	70	75	73	740	ABUF	
OT EX DOS INTERNAL	70	75	73	740	ABVA	
OT EX CIS-COMP TO DOS	70	75	73	740	ABVD	
OT EX CIS-LIEN TO CENTR INFO	70	75	73	740	ABVE	
OT EX DOT INTERNAL	70	75	73	740	ABWA	
OT EX DONR TO DOT	70	75	73	740	ABWB	
OT INTRAFUND HUTF	70	75	73	750		
HU EX DOT/HUTF TO DPHE	70	75	73	750	ANFB	
HU EX DOT/HUTF TO CDOT	70	75	73	750	ANHD	
HU EX DOT/HUTF TO CDPS	70	75	73	750	ANRA	
HU EX CDPS/HUTF TO CDPS	70	75	73	750	ANRB	
HU EX DOT/HUTF/AIR TO DOR	70	75	73	750	ANTC	
HU EX CDPS TO DOT	70	75	73	750	ANWC	
OT INTRAFUND INDIRECT COST	70	75	73	770		
IC EX DPA INTERNAL	70	75	73	770	AZAA	
IC EX DOLE TO DPA	70	75	73	770	AZAC	
IC EX DOE INTERNAL	70	75	73	770	AZDB	
IC EX DOE FEDERAL	70	75	73	770	AZDC	
IC EX GOV'S OFFICE INTERNAL	70	75	73	770	AZEA	
IC EX DPHE INTERNAL	70	75	73	770	AZFA	
IC EX DPHE FEDERAL	70	75	73	770	AZFB	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
IC EX DOHE INTERNAL	70	75	73	770	AZGA	
IC EX DHS INTERNAL	70	75	73	770	AZIA	
IC EX DOLE INTERNAL	70	75	73	770	AZKA	
IC EX DOL INTERNAL	70	75	73	770	AZLA	
IC EX DOLA INTERNAL	70	75	73	770	AZNA	
IC EX DOLA INTERNAL/FEDERAL	70	75	73	770	AZNB	
IC EX DONR INTERNAL	70	75	73	770	AZPA	
IC EX DONR INTERNAL/FEDERAL	70	75	73	770	AZPB	
IC EX CDPS INTERNAL	70	75	73	770	AZRA	
IC EX CDPS INTERNAL/FEDERAL	70	75	73	770	AZRB	
IC EX DORA INTERNAL	70	75	73	770	AZSA	
IC EX DOR INTERNAL	70	75	73	770	AZTA	
IC EX DOR/DEALER LIC TO DOR	70	75	73	770	AZTB	
IC EX DOR/MINERAL AUDIT TO DOR	70	75	73	770	AZTC	
IC EX DOR INTERNAL/FEDERAL	70	75	73	770	AZTE	
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	

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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
SALES TAX, REFUNDS	10	10	10	110		
REFUNDS, STATE SALES TAX	10	10	10	110	1100	C
USE TAX, NET	10	10	11			
USE TAX, GROSS	10	10	11	120		
USE TAX	10	10	11	120	1200	C
USE TAX, REFUNDS	10	10	11	130		
REFUNDS, USE TAX	10	10	11	130	1300	C
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
CIGARETTE TAX & LICENSE	10	11	12	140	1402	C
TOBACCO PRODUCTS TAX, REFUNDS	10	11	12	150		
REFUNDS, TOBACCO PRODUCTS TAX	10	11	12	150	1501	C
REFUNDS, CIGARETTE TAX/LIC	10	11	12	150	1502	C
CIGARETTE TAX REBATES	10	11	12	150	1503	C
ALCOHOLIC BEVERAGES, NET	10	11	13			
LIQUOR TAX, GROSS	10	11	13	160		
LIQUOR TAX	10	11	13	160	1601	C
COLO WINE DEVELOPMENT TAX	10	11	13	160	1602	C
LIQUOR TAX, REFUNDS	10	11	13	170		
REFUNDS, LIQUOR TAX	10	11	13	170	1701	C
FUEL TAX, NET	10	11	14			
FUEL TAX, GROSS	10	11	14	180		
DIESEL FUEL TAX	10	11	14	180	1801	C
GASOLINE TAX	10	11	14	180	1802	C
MTBE FUEL TAX	10	11	14	180	1803	C
GASOHOL TAX	10	11	14	180	1804	C
AVIATION GASOLINE TAX	10	11	14	180	1805	C
AVIATION JET FUEL TAX	10	11	14	180	1806	C
FUEL TAX, REFUNDS	10	11	14	190		
REFUNDS, DIESEL FUEL TAX	10	11	14	190	1901	C
REFUNDS, GASOLINE TAX	10	11	14	190	1902	C
REFUNDS, MTBE FUEL TAX	10	11	14	190	1903	C
REFUNDS, GASOHOL TAX	10	11	14	190	1904	C
REFUNDS, AVIATION GASOLINE TAX	10	11	14	190	1905	C
REFUNDS, AVIATION JET FUEL TAX	10	11	14	190	1906	C
OTHER EXCISE TAXES, NET	10	11	15			
OTHER EXCISE TAXES, GROSS	10	11	15	200		
OTHER EXCISE TAX	10	11	15	200	2000	C
TOURISM PROMOTION TAX	10	11	15	200	2001	C
MARIHUANA TAX	10	11	15	200	2002	C
CONTROLLED SUBSTANCE TAX	10	11	15	200	2003	C
OTHER EXCISE TAXES, REFUNDS	10	11	15	210		
REFUNDS, OTHER EXCISE TAX	10	11	15	210	2100	C
REFUNDS, TOURISM PROMOTION TAX	10	11	15	210	2101	C
REFUNDS, MARIHUANA TAX	10	11	15	210	2102	C
REFUNDS, CONTROL SUBSTANCE TAX	10	11	15	210	2103	C
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

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
IND INCOME WITHHOLDING TAX	10	12	16	220	2202	C
INDIVIDUAL ESTIMATED INC TAX	10	12	16	220	2203	C
IND INC TAX, REFUNDS & CREDITS	10	12	16	230		
REFUNDS, INDIVIDUAL INCOME TAX	10	12	16	230	2301	C
REFUNDS, INC TAX WITHHOLDING	10	12	16	230	2302	C
PROPERTY TAX CREDITS	10	12	16	230	2303	C
IND INC TAX, INTERCEPTS	10	12	16	240		
CENTRAL COLLECTION INTERCEPT	10	12	16	240	2401	C
DSS/CHILD SUPPORT INTERCEPT	10	12	16	240	2402	C
STUDENT LOAN PROGRAM INTERCEPT	10	12	16	240	2403	C
HIGHER EDUCATION INTERCEPT	10	12	16	240	2404	C
IRS INCOME TAX INTERCEPT	10	12	16	240	2405	C
PUBLIC ASSISTANCE INTERCEPT	10	12	16	240	2406	C
CORRECTIONS TABOR INTERCEPT	10	12	16	240	2407	C
IND INC TAX, CHECKOFFS	10	12	16	250		
WILDLIFE FISH & GAME CHECKOFF	10	12	16	250	2501	W
OLYMPIC COMMITTEE CHECKOFF	10	12	16	250	2502	W
DOMESTIC ABUSE CHECKOFF	10	12	16	250	2503	W
COLO SPECIAL OLYMP CHECKOFF	10	12	16	250	2504	W
HOMELESS PREVENTION CHECKOFF	10	12	16	250	2505	W
DESERT STORM CHECKOFF	10	12	16	250	2506	W
OLDER AMERICAN VOLUNTEER CK	10	12	16	250	2507	W
CHILD CARE CHECKOFF	10	12	16	250	2508	W
DARE CHECKOFF	10	12	16	250	2509	W
WEST SLOPE VET CEM CHECKOFF	10	12	16	250	2510	W
PET OVERPOPULATION CHECKOFF	**10**	**12**	**16**	**250**	**2511**	**W**
CORPORATE INCOME TAX, NET	10	12	17			
CORPORATE INCOME TAX, GROSS	10	12	17	260		
CORPORATION INCOME TAX	10	12	17	260	2601	C
CORPORATION EST INCOME TAX	10	12	17	260	2602	C
CORPORATE INCOME TAX, REFUNDS	10	12	17	270		
REFUNDS, CORP INCOME TAX	10	12	17	270	2700	C
FIDUCIARY INCOME TAX, NET	10	12	18			
FIDUCIARY INCOME TAX, GROSS	10	12	18	280		
FIDUCIARY INCOME TAX	10	12	18	280	2801	C
FIDUCIARY EST INCOME TAX	10	12	18	280	2802	C
FIDUCIARY INCOME TAX, REFUNDS	10	12	18	290		
REFUNDS, FIDUCIARY INCOME TAX	10	12	18	290	2900	C
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
INHERITANCE TAX, REFUNDS	10	13	19	310		
REFUNDS, INHERITANCE TAX	10	13	19	310	3100	C
GIFT TAX, NET	10	13	20			
GIFT TAX, GROSS	10	13	20	320		
GIFT TAX	10	13	20	320	3200	C
GIFT TAX, REFUNDS	10	13	20	330		
REFUNDS, GIFT TAX	10	13	20	330	3300	C
ESTATE TAX, NET	10	13	21			
ESTATE TAX, GROSS	10	13	21	340		
ESTATE TAX	10	13	21	340	3400	C
ESTATE TAX, REFUNDS	10	13	21	350		
REFUNDS, ESTATE TAX	10	13	21	350	3500	C
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
INTERAGENCY INSURANCE PREMIUM	10	14	22	360	3603	W

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
INSURANCE TAXES, REFUNDS	10	14	22	361		
REFUNDS, INSURANCE PREMIUM TAX	10	14	22	361	3602	C
SEVERANCE TAX	10	14	23			
SEVERANCE TAX	10	14	23	370		
SEVERANCE TAX - COAL	10	14	23	370	3701	C
SEVERANCE TAX - OIL & GAS	10	14	23	370	3702	C
SEVERANCE TAX - MOLYBDENUM	10	14	23	370	3703	C
SEVERANCE TAX - METALLIC MIN.	10	14	23	370	3704	C
SEVERANCE TAX DISTRIBUTIONS	10	14	23	370	3705	C
EMPLOYMENT TAXES	10	14	24			
EMPLOYMENT TAXES	10	14	24	380		
UNEMPLOYMENT INSURANCE PREMIUM	10	14	24	380	3800	C
INTERAGENCY UI PAYMENTS	10	14	24	380	3801	W
TRANSPORATION TAXES, NET	10	14	25			
TRANSPORTATION TAXES, GROSS	10	14	25	390		
GROSS TON MILE TAX	10	14	25	390	3900	C
TRANSPORTATION TAXES, REFUNDS	10	14	25	400		
REFUNDS, GROSS TON MILE TAX	10	14	25	400	4000	C
OTHER TAXES	10	15				
OTHER TAXES	10	15	26			
OTHER TAXES	10	15	26	410		
OTHER TAXES	10	15	26	410	4100	C
GAMING TAX	10	15	26	411		
GAMING TAXES	10	15	26	411	4110	C
PROPERTY TAXES	**10**	**15**	**26**	**412**		
FOREIGN DEPOSITORY TAX	**10**	**15**	**26**	**412**	**4120**	**C**
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
ALCOHOLIC BEVERAGES LICENSES	20	20	27	420	4201	C
TOBACCO PRODUCTS LICENSES	20	20	27	420	4202	C
HEALTH LICENSES	20	20	27	420	4203	C
CHILD CARE LICENSES	20	20	27	420	4204	C
RADIOLOGICAL LICENSES	20	20	27	420	4205	C
BUSINESS REGISTRATIONS	20	20	27	420	4206	C
PROFESSIONAL/OCCUPATIONAL LIC	20	20	27	420	4207	C
HAZARDOUS MATERIALS/WASTE PRMT	20	20	27	420	4208	C
STATIONARY SOURCE PERMITS	20	20	27	420	4209	C
SPECIAL TRANSPORT PERMITS	20	20	27	420	4210	C
TRADE NAME REGISTRATION FEES	20	20	27	420	4211	C
COLO DEALER LICENSING BD FEES	20	20	27	420	4212	C
NUCLEAR MATERIAL PERMITS/FEES	20	20	27	420	4213	C
PUC FIXED UTILITY FEES	20	20	27	420	4214	C
PUC MOTOR CARRIER FEES	20	20	27	420	4215	C
PUC ANNUAL ID STAMPS	20	20	27	420	4216	C
PRODUCE LICENSE	20	20	27	420	4217	C
LIQUOR CASH FUND	20	20	27	420	4218	C
WASTE WATER PERMITS	20	20	27	420	4219	C
SOLID WASTE PERMITS	20	20	27	420	4220	C
SLUDGE MANAGEMENT PERMITS	20	20	27	420	4221	C
GAMING LICENSES	20	20	27	420	4222	C
98AMEND14 COMM SWINE PERMITS	20	20	27	420	4223	W
MANUFACTURED HOME SELLER REG	20	20	27	420	4224	C
NONBUSINESS LICENSES & PERMITS	20	21				
NONBUSINESS LICENSES & PERMITS	20	21	28			
NONBUSINESS LICENSES & PERMITS	20	21	28	430		

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
ADDITIONAL MV REGISTRATION FEE	20	21	28	430	3901	C
ADDITIONAL DRIVERS LICENSE FEE	20	21	28	430	3902	C
ENVIRONMENTAL RESPONSE SURCHRG	20	21	28	430	3903	C
OTHER NONBUSINESS LICENSES	20	21	28	430	4300	C
MOTOR VEHICLE REGISTRATIONS	20	21	28	430	4301	C
VEHICLE OPERATORS LICENSES	20	21	28	430	4302	C
HUNTING & FISHING LICENSES	20	21	28	430	4303	C
ANIMAL LICENSES	20	21	28	430	4304	C
EMERGENCY MEDICAL SVCS	20	21	28	430	4305	C
DISTRIBUTIVE DATA PROCESSING	20	21	28	430	4306	C
EXPRESS CONSENT REINSTATEMENT	20	21	28	430	4307	C
MOTORCYCLE OPERATOR SAFETY TRN	20	21	28	430	4308	C
WASTE TIRE RECYCLING FEE	20	21	28	430	4309	C
MOTORIST INS IDENTIF FEE	20	21	28	430	4310	C
CERTIFICATIONS/INSPECTIONS	20	22				
CERTIFICATIONS/INSPECTIONS	20	22	29			
CERTIFICATIONS/INSPECTIONS	20	22	29	435		
CERTIFICATIONS/INSPECTIONS	20	22	29	435	4350	C
EMISSION INSPECTION STICKERS	20	22	29	435	4351	C
EMISSION REGISTRATION ($.50)	20	22	29	435	4352	C
EMISSION REGISTRATION-DIESEL	20	22	29	435	4353	C
EMISSION REGISTRATION ($1.50)	20	22	29	435	4354	C
EMISSION INSPECT STATION LIC	20	22	29	435	4355	C
EMISSION INSPECT MECHANIC LIC	20	22	29	435	4356	C
DIESEL INSPECTION STATION LIC	20	22	29	435	4357	C
DIESEL INSPECTOR LICENSE	20	22	29	435	4358	C
BOILER INSPECTION FEES	20	22	29	435	4359	C
ALCOHOL COUNSELOR CERT	20	22	29	435	4360	C
LIEN CERTIFICATION FEES	20	22	29	435	4361	C
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
SVC CHARGES FM STATE COMP AUTH	30	30	30	440	4425	C
SVC CHARGES FM SOIL DISTRICTS	30	30	30	440	4426	C
SVC CHARGES FROM DENVER COURT	30	30	30	440	4441	C
SVC CHARGES FROM EL PASO DA	30	30	30	440	4442	C
SVC CHARGES FROM JEFFCO DA	30	30	30	440	4443	C
SVC CHARGES FROM DENVER DA	30	30	30	440	4444	C
SVC CHARGES FROM ARAPAHOE DA	30	30	30	440	4445	C
SVC CHARGES FROM BOULDER DA	30	30	30	440	4446	C
SVC CHARGES FROM LARIMER DA	30	30	30	440	4447	C
SVC CHARGES FM EL PASO SHERIFF	30	30	30	440	4448	C
SVC CHARGES - PARKING	30	30	30	440	4449	C
SVC CHARGES - EXEMPT	30	30	30	440	4450	W
SVC CHARGES FROM SCHOOL DISTRT	**30**	**30**	**30**	**440**	**4456**	**C**
GENERAL GOVERNMENT SVC FEES	30	30	30	441		
SVC CHARGES FROM DPA	30	30	30	441	4401	W
SVC CHARGES FM EAA EBA ECX	30	30	30	441	4405	W
SVC CHARGES FROM LEGISLATURE	30	30	30	441	4413	W
SVC CHARGES FROM DOMA	30	30	30	441	4415	W
SVC CHARGES FROM DOR	30	30	30	441	4420	W
SVC CHARGES FROM DOT	30	30	30	441	4423	W
BUSINESS, COMMUNITY SVC FEES	30	30	30	442		
SVC CHARGES FROM DOAG	30	30	30	442	4402	W
SVC CHARGES FROM DOLE	30	30	30	442	4411	W
SVC CHARGES FROM DOLA	30	30	30	442	4414	W

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
SVC CHARGES FM DORA-NOT SDA	30	30	30	442	4419	W
SVC CHARGES FROM DOS	30	30	30	442	4422	W
SVC CHARGES FM STATE FAIR AUTH	30	30	30	442	4424	W
SVC CHARGES FROM LOTTERY FUND	30	30	30	442	4451	C
SVC CHARGES - DOR GAMING	30	30	30	442	4454	W
SVC CHARGES FM EDA EEA EFA	30	30	30	442	4455	W
EDUCATION PROGRAM SVC FEES	30	30	30	443		
SVC CHARGES FROM DOE	30	30	30	443	4404	W
SVC CHARGES FROM DOHE EXEMPT	30	30	30	443	4407	W
SVC CHARGES FROM STUDENT LOAN	30	30	30	443	4427	C
SVC CHARGES FROM CU/HSC	30	30	30	443	4428	W
SVC CHARGES FROM METRO ST COLL	30	30	30	443	4429	W
SVC CHARGES FROM CCCOES	30	30	30	443	4430	W
SVC CHARGES FROM ARAPAHOE CC	30	30	30	443	4431	W
SVC CHARGES FROM CC OF DENVER	30	30	30	443	4432	W
SVC CHARGES FROM RED ROCKS CC	30	30	30	443	4433	W
SVC CHARGES FROM AURORA CC	30	30	30	443	4434	W
SVC CHARGES FROM PIKES PEAK CC	30	30	30	443	4435	W
SVC CHARGES FROM LAMAR CC	30	30	30	443	4436	W
SVC CHARGES FROM OTERO CC	30	30	30	443	4437	W
SVC CHARGES FROM PUEBLO CC	30	30	30	443	4438	W
SVC CHARGES FROM TRINIDAD CC	30	30	30	443	4439	W
SVC CHARGES FROM AHEC	30	30	30	443	4440	W
SVC CHARGES FROM DOHE NONEXMPT	30	30	30	443	4452	C
HEALTH AND REHAH SERVICE FEES	30	30	30	444		
SVC CHARGES FROM CDPHE	30	30	30	444	4406	W
SVC CHARGES FROM DHS - H&R	30	30	30	444	440H	W
SVC CHARGES FROM NURSING HOMES	**30**	**30**	**30**	**444**	**440L**	**C**
JUSTICE PROGRAM SERVICE FEES	30	30	30	445		
SVC CHARGES FROM DOC	30	30	30	445	4403	W
SVC CHARGES FROM DHS- DYS ONLY	30	30	30	445	440K	W
SVC CHARGES FROM JUDICIAL	30	30	30	445	4410	W
SVC CHARGES FROM DOL	30	30	30	445	4412	W
SVC CHARGES FROM DOPS	30	30	30	445	4418	W
SVC CHARGES FM DORA- SDA ONLY	30	30	30	445	441A	W
SVC CHARGES FM CORR INDUSTRIES	30	30	30	445	4453	C
NATURAL RESOURCES SERVICE FEES	30	30	30	446		
SVC CHARGES FROM DONR	30	30	30	446	4416	W
SVC CHARGES FROM DIV WILDLIFE	**30**	**30**	**30**	**446**	**4417**	**C**
SOCIAL ASSISTANCE SERVICE FEES	30	30	30	447		
SVC CHARGES FROM DHS - IHA	30	30	30	447	4409	W
SVC CHARGES FROM DHCPF	30	30	30	447	4421	W
TRANSPORTATION SERVICE FEES	30	30	30	448		
SVC CHARGES FROM CDOT	30	30	30	448	4408	W
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
EMERG MED SVCS TECH CERT FEES	30	30	31	450	4501	C
VEHICLE NUMBER INSPECTION FEE	30	30	31	450	4502	C
HEALTH SERVICE FEES	30	30	32			
HEALTH SERVICE FEES	30	30	32	460		
OTHER HEALTH SERVICE FEES	30	30	32	460	4600	C
STREP THROAT TESTING FEES	30	30	32	460	4601	C
GENETICS TESTING	30	30	32	460	4602	C
VETERINARY MED HOSPITAL FEES	30	30	32	460	4603	C
ANIMAL DIAGNOSTIC LAB FEES	30	30	32	460	4604	C
PATIENT REVENUE	30	30	32	460	4605	C
LABORATORY TEST FEES	30	30	32	460	4606	C
VITAL RECORDS FEES	30	30	32	460	4607	C

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
PATIENT REVENUE(ENTERPRISE)	30	30	32	460	4608	W
CHILDRENS HEALTH PLAN PREMIUMS	30	30	32	460	4609	C
WELFARE SERVICE FEES	30	30	33			
WELFARE SERVICE FEES	30	30	33	470		
OTHER WELFARE SERVICE FEES	30	30	33	470	4700	C
CLIENT CHARGES	30	30	33	470	4701	C
EDUCATION SERVICE FEES	30	30	34			
RESIDENT TUITION	30	30	34	480		
RESIDENT TUITION-GRADUATE	30	30	34	480	4801	C
RESIDENT TUITION-UNDERGRAD	30	30	34	480	4802	C
RESIDENT TUITION-OTHER	30	30	34	480	4803	C
TUITION - EXEMPT CONTINUING ED	30	30	34	480	4804	W
TUITION - NONEXEMPT CONTIN ED	30	30	34	480	4805	C
NONRESIDENT TUITION	30	30	34	490		
NONRESIDENT TUITION-GRADUATE	30	30	34	490	4901	C
NONRESIDENT TUITION-UNDERGRAD	30	30	34	490	4902	C
NONRESIDENT TUITION-OTHER	30	30	34	490	4903	C
EDUCATIONAL FEES	30	30	34	500		
OTHER EDUCATION SERVICE FEES	30	30	34	500	5000	C
SALES & SVCS OF ED ACTIVITIES	30	30	34	500	5001	C
INSTRUCTIONAL FEES	30	30	34	500	5002	C
STUDENT ACTIVITY FEES	30	30	34	500	5003	W
TEACHER CERTIFICATION FEES	30	30	34	500	5004	C
CONFERENCE FEES	30	30	34	500	5005	C
EXT & CORRESPONDENCE COURSES	30	30	34	500	5006	C
NONEXEMPT STUDENT ACTIVITY FEE	30	30	34	500	5007	C
CONFERENCE FEES(ENTERPRISE)	30	30	34	500	5008	W
PLEDGED TUITION AND FEES	**30**	**30**	**34**	**503**		
PLEDGED TUITION AND FEES	**30**	**30**	**34**	**503**	**5030**	**C**
SCHOLARSHIP ALLOWANCES	30	30	34	505		
SCHOLARSHIP ALLOWANCES NONEXPT	30	30	34	505	5050	C
SCHOLARSHIP ALLOWANCES EXEMPT	30	30	34	505	5051	W
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
EMPLOYEE DEFERRAL FEES	30	30	35	510	5101	C
COBRA PREMIUMS	30	30	35	510	5102	C
STATE PAID HEALTH INS PREMIUMS	30	30	35	510	5110	W
EMPLOYEE PAID HEALTH INS PREMS	30	30	35	510	5111	W
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
DONATED FOODS/RECIPIENT AGENCI	30	30	36	520	5201	C
DONATED FOODS/DISTRIB AGENCIES	30	30	36	520	5202	C
OTHER CHARGES (ENTERPRISE)	30	30	36	520	5203	W
CREDIT CARD FEES NONEXEMPT	30	30	36	520	5208	C
CREDIT CARD FEES EXEMPT	30	30	36	520	5209	W
STATE FAIR AUTHORITY CHARGES	30	30	36	521		
SFA GATE ADMISSIONS	30	30	36	521	5211	C
SFA CONCERTS	30	30	36	521	5212	C
SFA EXHIBITORS	30	30	36	521	5213	C
SFA COMM SPACE/CONCESSIONS	30	30	36	521	5214	C
SFA COMMERCIAL SPONSORSHIPS	30	30	36	521	5215	C
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
SALE OF SUPPLIES & MATERIALS	30	31	37	530	5301	C
SALE OF AGRICULTURAL PRODUCTS	30	31	37	530	5302	C

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
SALE OF MANUFACTURED PRODUCTS	30	31	37	530	5303	C
SALE OF SURPLUS EQUIPMENT	30	31	37	530	5304	W
SALE OF PUBLICATIONS & MAPS	30	31	37	530	5305	C
CAFETERIA SALES	30	31	37	530	5306	C
LOTTERY TICKET SALES	30	31	37	530	5307	W
COMMISSION/SALES	30	31	37	530	5308	C
CAFETERIA SALES (ENTERPRISE)	30	31	37	530	5309	W
MISC SALES (ENTERPRISE)	30	31	37	530	5310	W
INTER/INTRA AGENCY SALES	30	31	37	530	5311	W
SALES OF PRODUCTS TO LOTTERY	30	31	37	530	5312	C
SALES OF PRODUCTS TO CORR IND	30	31	37	530	5313	C
SALE OF SUPP & MAT (ENTERPISE)	30	31	37	530	5321	W
SALE OF AGRI PROD (ENTERPRISE)	30	31	37	530	5322	W
SALE OF MFG PROD (ENTERPRISE)	30	31	37	530	5323	W
SALE OF PUBL/MAPS (ENTERPRISE)	30	31	37	530	5325	W
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
HE SELF-FUNDED SALES & SVCS	30	32	38	540	5401	W
HE NONEXEMPT AUX/SELF-FUNDED	30	32	38	540	5402	C
SCHOLAR ALLOW-AUX SALES & SVCS	30	32	38	545		
SCHOLAR ALLOW-AUX S&S NONEXMPT	30	32	38	545	5450	C
SCHOLAR ALLOW-AUX S&S EXEMPT	30	32	38	545	5451	W
PLEDGED CHARGES FOR SERVICES	**30**	**32**	**38**	**547**		
PLEDGED AUXILIARY REVENUES	**30**	**32**	**38**	**547**	**5470**	**C**
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
DUI & DWI FINES	40	40	39	550	5501	C
COLLECTION ENHANCEMENT FINES	40	40	39	550	5502	C
FINES COLLECTION CASH	40	40	39	550	5503	C
COURT FINES - MISC(ENTERPRISE)	**40**	**40**	**39**	**550**	**5520**	**W**
COURT FORFEITS	40	40	40			
COURT FORFEITS	40	40	40	560		
COURT FORFEITS	40	40	40	560	5600	C
OTHER FINES & FORFEITS	40	41				
OTHER FINES	40	41	41			
OTHER FINES	40	41	41	570		
OTHER FINES	40	41	41	570	5700	C
OTHER FINES(ENTERPRISE)	**40**	**41**	**41**	**570**	**5720**	**W**
FORFEITS	40	41	42			
RETAINAGE FORFEITS	40	41	42	580		
RETAINAGE FORFEITS	40	41	42	580	5800	W
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
INSURANCE RECOVERIES	45	45	51	585	5860	W
OTHER DAMAGE AWARDS	45	45	51	585	5870	W
INTEREST AND RENTS	50					
INCOME FROM USE OF MONEY	50	50				
INTEREST INCOME	50	50	43			

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
INTEREST INCOME	50	50	43	590		
INTEREST INCOME	50	50	43	590	5900	C
FEDERAL EQUITY INTEREST	50	50	43	590	5901	W
FINANCE CHARGE (SPEC)	50	50	43	590	5902	C
INTEREST INCOME - EXEMPT	50	50	43	590	5903	W
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
INVESTMENT GAIN/LOSS - EXEMPT	50	50	44	600	6001	W
UNREALIZED GAIN/LOSS	50	50	44	600	6050	W
INCOME FROM PROPERTY	50	51				
ROYALTIES	50	51	45			
ROYALTIES	50	51	45	610		
ROYALTIES	50	51	45	610	6100	W
RENTS	50	51	46			
RENTS - NON INTERNAL SERV FND	**50**	**51**	**46**	**620**		
RENTS-NON INTERNAL SERV FND	**50**	**51**	**46**	**620**	**6200**	**W**
ISF RENTS FM GENERAL GOVERNMNT	**50**	**51**	**46**	**630**		
RENTS-GENERAL GOVT EXEMPT	**50**	**51**	**46**	**630**	**6300**	**W**
RENTS-GENERAL GOVT CASH	**50**	**51**	**46**	**630**	**6301**	**C**
ISF RENTS FM BUSINESS COMM PRG	**50**	**51**	**46**	**631**		
RENTS-FM BUSINESS COMM EXEMPT	**50**	**51**	**46**	**631**	**6310**	**W**
RENTS-FM BUSINESS COMMNTY CASH	**50**	**51**	**46**	**631**	**6311**	**C**
ISF RENTS FM EDUCATION PROGRAM	**50**	**51**	**46**	**632**		
RENTS-FM EDUCATION PRGM EXEMPT	**50**	**51**	**46**	**632**	**6320**	**W**
RENTS-FM EDUCATION PRGM CASH	**50**	**51**	**46**	**632**	**6321**	**C**
ISF RENTS FM HEALTH REHAB PRGM	**50**	**51**	**46**	**633**		
RENTS-FM HEALTH REH PRM EXEMPT	**50**	**51**	**46**	**633**	**6330**	**W**
RENTS-FM HEALTH REHAB PRG CASH	**50**	**51**	**46**	**633**	**6331**	**C**
ISF RENTS FM JUSTICE PROGRAM	**50**	**51**	**46**	**634**		
RENTS-FM JUSTICE PROGRM EXEMPT	**50**	**51**	**46**	**634**	**6340**	**W**
RENTS-FM JUSTICE PROGRAM CASH	**50**	**51**	**46**	**634**	**6341**	**C**
ISF RENTS FM NATURAL RES PRGM	**50**	**51**	**46**	**635**		
RENTS-FM NATURAL RESRC EXEMPT	**50**	**51**	**46**	**635**	**6350**	**W**
ISF RENTS FM SOCIAL ASSIST PRG	**50**	**51**	**46**	**636**		
RENTS-FM SOCIAL ASSIST EXEMPT	**50**	**51**	**46**	**636**	**6360**	**W**
ISF RENTS FM TRANSPRTN PROGRAM	**50**	**51**	**46**	**637**		
RENTS-FM TRANSPORTN EXEMPT	**50**	**51**	**46**	**637**	**6370**	**W**
RENTS - EXTERNAL	50	51	46	640		
RENTS - EXTERNAL	50	51	46	640	6400	C
RENTS (ENTERPRISE)	50	51	46	640	6410	W
GAIN/LOSS ON DISPOSAL OF PROPERTY	**50**	**51**	**47**			
GAIN/LOSS ON DISPOSAL OF PROPERTY	**50**	**51**	**47**	**650**		
G/L ON DISPOS-FIXED ASSETS (SPEC)	**50**	**51**	**47**	**650**	**6500**	**W**
GAIN/LOSS CODE (SPEC)	**50**	**51**	**47**	**650**	**6501**	**W**
G/L ON DISPOSAL-REAL PROPERTY	**50**	**51**	**47**	**650**	**6502**	**W**
G/L ON DISPOSAL-EQUIPMENT	**50**	**51**	**47**	**650**	**6503**	**W**
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**
DONATN-PRIV-ENDOWMENT ADDITION	**60**	**60**	**48**	**660**	**6601**	**W**
DONATIONS-PRIVATE-HOSPITAL	60	60	48	660	6602	C
DONATN-PRIV-CASH FOR CAP ASSET	**60**	**60**	**48**	**660**	**6603**	**W**
DONATN-PRIV-FOR OPERATIONS	**60**	**60**	**48**	**660**	**6604**	**W**
DONATIONS-CA LAND	60	60	48	660	6609	W
DONATIONS-CA LAND IMPROVEMENTS	60	60	48	660	6610	W

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
DONATIONS-CA BUILDINGS	60	60	48	660	6612	W
DONATIONS-CA EQUIPMENT	60	60	48	660	6614	W
DONATIONS-CA LIBRARY HOLDINGS	60	60	48	660	6615	W
DONATIONS-CA ART & HISTORICAL	60	60	48	660	6617	W
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
PUBLIC DONATIONS (ENTERPRISE)	60	61	49	670	6701	W
UNCLAIMED MONEY	60	62				
UNCLAIMED MONEY	60	62	50			
ESCHEATS	60	62	50	680		
ESCHEATS	60	62	50	680	6800	C
ESCHEATS REFUNDS	60	62	50	680	6801	C
UNCLAIMED PROPERTY	60	62	50	681		
UNCLAIMED PROPERTY	60	62	50	681	6810	C
UNCLAIMED PROPERTY REFUNDS	60	62	50	681	6811	C
EXPIRED WARRANTS	60	62	50	682		
EXPIRED WARRANTS	60	62	50	682	6820	W
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
BOND PREMIUM PROCEEDS	70	70	52	700	7010	W
REFUNDING BOND PROCEEDS	**70**	**70**	**52**	**700**	**7020**	**W**
CAPITAL LEASE PROCEEDS	70	70	52	710		
CAPITAL LEASE PROCEEDS	70	70	52	710	7100	W
FUTURE CAPITAL LEASE PAYMENTS	70	70	52	720		
FUTURE CAPITAL LEASE PAYMENTS	70	70	52	720	7200	W
ADVANCES FROM PRIVATE SOURCES	70	70	52	730		
ADVANCES FROM PRIVATE SOURCES	70	70	52	730	7300	W
ADVANCES FROM PUBLIC SOURCES	70	70	52	731		
ADVANCES FROM FEDERAL SOURCES	70	70	52	731	7310	F
ADVANCES FROM LOCAL GOV SRCES	70	70	52	731	7311	W
ADVANCES FROM STATE GOV SRCES	70	70	52	731	7312	W
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
FED GRANT/CONTR-IMMIGRATIONREF	80	80	54	740	7401	F
FED GRANT/CONTR-CHILDNUTRITION	80	80	54	740	7402	F
FED GRANT/CONTR-AIRPOLLUTION	80	80	54	740	7403	F
FED GRANT/CONTR-WICNUTRITION	80	80	54	740	7404	F
FED GRANT/CONTR-CLEANWATERACT	80	80	54	740	7405	F
FED GRANT/CONTR-MATERNAL&CHILD	80	80	54	740	7406	F
FED GRANT/CONTR-ALCOHOL&DRUGBG	80	80	54	740	7407	F
FED GRANT/CONTR-VITALSTATPO	80	80	54	740	7408	F
FED GRANT/CONTR-PREVENTIVEHLTH	80	80	54	740	7409	F
FED GRANT/CONTR-ENVIRONPROTECT	80	80	54	740	7410	F
FED GRANT/CONTR-MENTALHEALTHBG	80	80	54	740	7411	F
FED GRANT/CONTR-HIGHWAY SAFETY	80	80	54	740	7412	F
FED GRANT/CONTRACT - CAPITAL	80	80	54	743		
FED GRANT/CONTR DIRECT CAPITAL	80	80	54	743	7430	F
PLEDGED FEDERAL GRANT/CONTRACT	**80**	**80**	**54**	**745**		
PLEDGED FED GRANT/CONTRACT	**80**	**80**	**54**	**745**	**7450**	**F**

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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
FED GRANT/CONT-SUBRECIP-DPA	80	80	56	750	7501	F
FED GRANT/CONT-SUBRECIP-DOAG	80	80	56	750	7502	F
FED GRANT/CONT-SUBRECIP-DOC	80	80	56	750	7503	F
FED GRANT/CONT-SUBRECIP-DOE	80	80	56	750	7504	F
FED GRANT/CONT-SUBRECIP-GOV	80	80	56	750	7505	F
FED GRANT/CONT-SUBRECIP-CDPHE	80	80	56	750	7506	F
FED GRANT/CONT-SUBRECIP-DOHE	80	80	56	750	7507	F
FED GRANT/CONT-SUBRECIP-CDOT	80	80	56	750	7508	F
FED GRANT/CONT-SUBRECIP-DHS	80	80	56	750	7509	F
FED GRANT/CONT-SUBRECIP-JUD	80	80	56	750	7510	F
FED GRANT/CONT-SUBRECIP-DOLE	80	80	56	750	7511	F
FED GRANT/CONT-SUBRECIP-DOL	80	80	56	750	7512	F
FED GRANT/CONT-SUBRECIP-GA	80	80	56	750	7513	F
FED GRANT/CONT-SUBRECIP-DOLA	80	80	56	750	7514	F
FED GRANT/CONT-SUBRECIP-DOMA	80	80	56	750	7515	F
FED GRANT/CONT-SUBRECIP-DONR	80	80	56	750	7516	F
FED GRANT/CONT-SUBRECIP-DOP	80	80	56	750	7517	F
FED GRANT/CONT-SUBRECIP-DOPS	80	80	56	750	7518	F
FED GRANT/CONT-SUBRECIP-DORA	80	80	56	750	7519	F
FED GRANT/CONT-SUBRECIP-DOR	80	80	56	750	7520	F
FED GRANT/CONT-SUBRECIP-DHCP	80	80	56	750	7521	F
FED GRANT/CONT-SUBRECIP-DOST	80	80	56	750	7522	F
FED GRANT/CONT-SUBRECIP-DOT	80	80	56	750	7523	F
FED APPROPRIATED AS CASH	80	80	56	750	7524	W
FED GRT/CONT-SUBRECIP- CAPITAL	80	80	56	753		
FED GRT/CONT-SUBRECIP- CAPITAL	80	80	56	753	7530	F
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
STATE GOVT GRANT/CONT-DPA	80	81	57	760	7601	W
STATE GOVT GRANT/CONT-DOAG	80	81	57	760	7602	W
STATE GOVT GRANT/CONT-DOC	80	81	57	760	7603	W
STATE GOVT GRANT/CONT-DOE	80	81	57	760	7604	W
STATE GOVT GRANT/CONT-GOV	80	81	57	760	7605	W
STATE GOVT GRANT/CONT-CDPHE	80	81	57	760	7606	W
STATE GOVT GRANT/CONT-DOHE	80	81	57	760	7607	W
STATE GOVT GRANT/CONT-CDOT	80	81	57	760	7608	W
STATE GOVT GRANT/CONT-DHS	80	81	57	760	7609	W
STATE GOVT GRANT/CONT-JUD	80	81	57	760	7610	W
STATE GOVT GRANT/CONT-DOLE	80	81	57	760	7611	W
STATE GOVT GRANT/CONT-DOL	80	81	57	760	7612	W
STATE GOVT GRANT/CONT-GA	80	81	57	760	7613	W
STATE GOVT GRANT/CONT-DOLA	80	81	57	760	7614	W
STATE GOVT GRANT/CONT-DOMA	80	81	57	760	7615	W
STATE GOVT GRANT/CONT-DONR	80	81	57	760	7616	W
STATE GOVT GRANT/CONT-DOP	80	81	57	760	7617	W
STATE GOVT GRANT/CONT-DOPS	80	81	57	760	7618	W
STATE GOVT GRANT/CONT-DORA	80	81	57	760	7619	W
STATE GOVT GRANT/CONT-DOR	80	81	57	760	7620	W
STATE GOVT GRANT/CONT-DHCPF	80	81	57	760	7621	W
STATE GOVT GRANT/CONT-DOST	80	81	57	760	7622	W
STATE GOVT GRANT/CONT-DOT	80	81	57	760	7623	W
STATE GOVT CONTR TABOR ENTERP	80	81	57	760	7624	C
STATE GRANTS/CONT - CAPITAL	80	81	57	763		
STATE GRANT/CONT- CAPITAL	80	81	57	763	7630	W

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
LOCAL GOVT GRANTS & CONTRACTS	80	82				
LOCAL GOVT GRANTS/CONTRACTS	80	82	58			
LOCAL GRANTS/CONT - OPERATING	80	82	58	770		
LOCAL GRANT/CONTR-OTHER	80	82	58	770	7700	C
LOCAL GRANTS/CONT - CAPITAL	80	82	58	773		
LOCAL GRANT/CONTR- CAPITAL	80	82	58	773	7730	C
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	W
PRIV GRANT/INDEP LIVING/MATCH	80	83	59	780	7801	W
PRIV GRANT/ESTABLISHMENT/MATCH	80	83	59	780	7802	W
PRIVATE GRANTS/CONT - CAPITAL	80	83	59	783		
PRIVATE GRANT/CONTR- CAPITAL	80	83	59	783	7830	W
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
FED GOVT/NONGRANT/OTHER	85	85	60	790	7902	F
LOCAL GOVT/NONGRANT	85	85	61			
LOCAL GOVT/NONGRANT	85	85	61	800		
LOCAL GOVT/NONGRANT/OTHER	85	85	61	800	8000	C
LOCAL GOVT/NONGRANT/COUNTIES	85	85	61	800	8001	C
LOCAL GOVT/NONGRANT/SEARCH PGM	85	85	61	800	8002	C
LOCAL GOVT/NONGRANT/CITIES	85	85	61	800	8003	C
LOCAL GOVT/NONGRANT/SPEC DIST	85	85	61	800	8004	C
LOCAL GOVT/NONGRANT/PASSTHRU	85	85	61	800	8010	W
REVENUE FROM AUTHORITIES	85	85	62			
REVENUE FROM AUTHORITIES	85	85	62	810		
REV FROM AUTHORITIES-OTHER	85	85	62	810	8100	C
REV FROM AUTHORITIES-STATECOMP	85	85	62	810	8101	C
REV FROM AUTHORITIES-GOCO	**85**	**85**	**62**	**810**	**8102**	**W**
OTHER INTERGOVERNMENTAL REV	85	85	63			
OTHER INTERGOVERNMENTAL REV	85	85	63	820		
OTHER INTERGOVERNMENTAL REV	85	85	63	820	8200	C
WICHE SUPPORT & TUITION FEES	85	85	63	820	8201	C
WICHE CAPITAL OUTLAY APPROP	85	85	63	820	8202	C
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
MISC REVENUES EXEMPT	89	89	64	830	8301	W
ACCOUNT PAYABLE REVERSIONS	89	89	64	830	8302	W
REIMBURSEMENT PRIOR YR EXP	89	89	64	830	8303	W
REVERSION OF EXPIRED WARRANTS	89	89	64	830	8304	W
PROCUREMENT CARD REBATES	89	89	64	830	8305	W
TRAVEL CARD REBATES	**89**	**89**	**64**	**830**	**8306**	**W**
PLEDGED OTHER REVENUES	89	89	64	833		
PLEDGED OTHER REVENUES	**89**	**89**	**64**	**833**	**8330**	**C**
TRANSFERS	90					
INTERFUND TRANSFERS	90	90				
TABOR NON-EXEMPT TRANSFERS	90	90	66			
OPERATING TRANSFERS INTERFUND	90	90	66	840		
OT NE DPA FM DPA PARKING	90	90	66	840	EAAP	C

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
OT NE DPA FM DPA	90	90	66	840	EAAQ	C
OT NE DOAG INTERNAL	90	90	66	840	EABA	C
OT NE DOAG FM BRAND INSPECTION	90	90	66	840	EABB	C
OT NE DOC FM CORR INDUSTRIES	90	90	66	840	EACB	C
OT NE DOHE FM DOC/CORR INDUSTR	90	90	66	840	EACC	C
OT NE DOC FM DOC/CANTEEN OPER	90	90	66	840	EACD	C
OT NE GOV'S OFFICE INTERNAL	90	90	66	840	EAEA	C
OT NE GOV'S OFF(ECB)FM DPHE	90	90	66	840	EAFB	C
OT NE DOHE INTERNAL	90	90	66	840	EAGA	C
OT NE DOHE FM DOHE/CSLP	90	90	66	840	EAGB	C
OT NE DOHE FM DOHE/GOVNG BRDS	90	90	66	840	EAGD	C
OT NE DOHE FM DOHE/PRIV OCCUP	90	90	66	840	EAGE	C
OT NE DOR FM CDOT/AVIATION	90	90	66	840	EAHB	C
OT EX JUD INTERNAL	90	90	66	840	EAJA	C
OT NE CDPS FM JUDICAL/DRUG OFF	90	90	66	840	EAJB	C
OT NE DOC FM JUDICIAL/DRUG OFF	90	90	66	840	EAJC	C
OT NE DHS FM JUDICIAL/DRUG OFF	90	90	66	840	EAJD	C
OT NE CDPS FM JUDICIAL/SEX OFF	90	90	66	840	EAJE	C
OT NE DOC FM JUDICIAL/SEX OFF	90	90	66	840	EAJF	C
OT NE CHILDRENS TRUST FM JUDCL	90	90	66	840	EAJG	C
OT NE CDOT FR JUD/PERSIS DRUNK	90	90	66	840	EAJH	C
OT NE DOR FM JUD/DRUNK DRIVER	90	90	66	840	EAJK	C
OT NE JUD FM LOCAL VALE GRANTS	90	90	66	840	EAJL	C
OT NE DOLE FM WKMN'S COMP CASH	90	90	66	840	EAKB	C
OT NE DOLE FM EMPLOYMENT SUP	90	90	66	840	EAKC	C
OT NE DOLE FM PETRO STORAGE TK	90	90	66	840	EAKD	C
OT NE DOLE FM BOILER INSPECTN	90	90	66	840	EAKE	C
OT NE DOLE FM UI REVENUE FUND	90	90	66	840	EAKF	C
OT NE DOLE FM PESS FUND	90	90	66	840	EAKG	C
OT NE DOLE FM DISPLACED HOMEMK	90	90	66	840	EAKH	C
OT NE DOLE FM PUBL SAFETY INSP	90	90	66	840	EAKJ	C
OT NE DOLE FM COST CONTAINMENT	90	90	66	840	EAKK	C
OT NE DOLE FM DOLE/WC SELF-INS	90	90	66	840	EAKL	C
OT NE DOLE FM DOLE/PHYSIC ACRD	90	90	66	840	EAKM	C
OT NE DOLE FM DOLE/UTIL'N REVW	90	90	66	840	EAKN	C
OT NE DOL FM DOLA/MANUFCT HOME	90	90	66	840	EANB	C
OT NE DONR INTERNAL	90	90	66	840	EAPA	C
OT NE DONR FM WILDLIFE CASH	90	90	66	840	EAPB	C
OT NE GOV'S OFFICE FM WILDLIFE	90	90	66	840	EAPC	C
OT NE DONR FM LAND BOARD TRUST	90	90	66	840	EAPD	C
OT NE DONR/CAPCON FM OFF-HIGHW	90	90	66	840	EAPE	C
OT NE DONR FM LAND BOARD ADMIN	90	90	66	840	EAPF	C
OT NE DONR FM DONR/PUBLIC CASH	90	90	66	840	EAPG	C
OT NE DONR FM DONR/GROUNDWATER	90	90	66	840	EAPH	C
OT NE DONR FM WILDLIFE FUNDS	90	90	66	840	EAPJ	C
OT NE DONR FM WATER DATA BANK	90	90	66	840	EAPK	C
OT NE DONR/LB FM LAND & WATER	90	90	66	840	EAPL	C
OT NE DORA INTERNAL	90	90	66	840	EASA	C
OT NE DORA FM REGISTRATN CASH	90	90	66	840	EASB	C
OT NE DORA FM FIXED UTILITIES	90	90	66	840	EASC	C
OT NE DORA FM INSURANCE CASH	90	90	66	840	EASD	C
OT NE DOL FM DORA/PUC	90	90	66	840	EASE	C
OT NE ECB FM DORA	90	90	66	840	EASF	C
OT NE CDPS FM DORA/HAZ MAT	90	90	66	840	EASG	C
OT NE CDPS FM DORA/NUCLEAR MAT	90	90	66	840	EASH	C
OT NE DORA FM DORA/PUC FIXED	90	90	66	840	EASJ	C
OT NE DOR FM DORA/HAZ MATERIAL	90	90	66	840	EASL	C
OT NE OLD COLORADOANS FROM DOR	90	90	66	840	EATB	C
OT NE CDOT FM DOT/LIMITED GAM	90	90	66	840	EATC	C

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
OT NE DHCPF FM DOR/OAP	90	90	66	840	EATD	C
OT NE DHS FM DOR/OAP	90	90	66	840	EATE	C
OT NE DOT FM LOTTERY	90	90	66	840	EATF	C
OT NE DOR FM DOR/LIQUOR ENFRMT	90	90	66	840	EATG	C
OT NE DOR FM DOR/DEALER LICEN	90	90	66	840	EATH	C
OT NE DOR FM DOR/INTERLOCK FND	90	90	66	840	EATJ	C
OT NE DPA FM DOR	90	90	66	840	EATK	C
OT NE DOR FM DOR/LOTTERY	90	90	66	840	EATM	C
OT NE DOR FM GAMING	90	90	66	840	EATN	C
OT NE DOE FM DOT SCHOOL FUND	90	90	66	840	EAWB	C
OT NE DONR FM DOT/SEVERANCE TX	90	90	66	840	EAWC	C
OT INTERFUND FROM CMTF	90	90	66	880		
OT NE DOHE FM DOHE/CMTF	90	90	66	880	ERWB	C
OT INTERFUND FM INDIRECT COST	90	90	66	895		
IC NE DOC INTERNAL	90	90	66	895	EYCA	C
IC NE DOC FM DOC/CORRECTNL IND	90	90	66	895	EYCB	C
IC NE DOHE INTERNAL	90	90	66	895	EYGA	C
IC NE DOR/AVIATION FM CDOT	90	90	66	895	EYHH	C
IC NE DHS FM DHS/NURSING HOMES	90	90	66	895	EYIB	C
IC NE CDPS FM JUD/SEX OFFENDER	90	90	66	895	EYJB	C
IC NE DOR FM DOLA/WASTE TIRE	90	90	66	895	EYNG	C
IC NE DONR INTERNAL	90	90	66	895	EYPA	C
IC NE CDPS INTERNAL	90	90	66	895	EYRA	C
IC NE DOR INTERNAL	90	90	66	895	EYTA	C
IC NE DOR FM LOTTERY	90	90	66	895	EYTB	C
IC NE DOR FM DOR/DEALER LICEN	90	90	66	895	EYTC	C
IC NE DOR FM DOR/LIQUOR ENFRMT	90	90	66	895	EYTD	C
IC NE DOR FM DOR/TRADE NAME	90	90	66	895	EYTE	C
IC NE DOR FM DOR/ LIEN CERT	90	90	66	895	EYTF	C
IC NE DOR FM DOR/INTERLOCK FND	90	90	66	895	EYTJ	C
TABOR EXEMPT TRANSFERS	90	90	67			
OPERATING TRANSFERS INTERFUND	90	90	67	840		
OT EX 999 FM 999	90	90	67	840	EB9B	W
OT EX GEN/FD 999 FR CAP/CN 999	90	90	67	840	EB9C	W
OT EX DONR FM CONTROLLER NONOP	90	90	67	840	EB9D	W
OT EX DOLA FM 999	90	90	67	840	EB9G	W
OT EX DPA FM EMPLOYEE BENEFITS	90	90	67	840	EBAB	W
OT EX DPA FM DEFINED CONTRIBTN	90	90	67	840	EBAC	W
OT EX GOV'S OFF FM DPA	90	90	67	840	EBAD	W
OT EX DOR FM DPA/COLLECTIONS	90	90	67	840	EBAF	W
OT EX DPA FM DPA/EMPL BENEFITS	90	90	67	840	EBAG	W
OT EX DPA FM DPA	90	90	67	840	EBAH	W
OT EX CDPS FRM CAPTIOL COMPLEX	90	90	67	840	EBAJ	W
OT EX DOL FM RISK MANAGEMENT	90	90	67	840	EBAK	W
OT EX DOL FM RISK MANAGEMENT	90	90	67	840	EBAL	W
OT EX ALL DPT FR BENEFITS913	90	90	67	840	EBAX	W
OT EX DOAG INTERNAL	90	90	67	840	EBBA	W
OT EX GOV'S OFF FM DOAG	90	90	67	840	EBBB	W
OT EX DOAG FM DIS LIVESTCK IND	90	90	67	840	EBBC	W
OT EX DPA FM DOAG	90	90	67	840	EBBN	W
OT EX DOC INTERNAL	90	90	67	840	EBCA	W
OT EX DOC FM CANTEEN OPERATION	90	90	67	840	EBCB	W
OT EX DOC FM DOC/LAND IMPROVMT	90	90	67	840	EBCC	W
OT EX DPA FM DOC	90	90	67	840	EBCM	W
OT EX DOE INTERNAL	90	90	67	840	EBDA	W
OT EX DOE FM DOE/TOTAL PROGRAM	90	90	67	840	EBDE	W
OT EX COMM COLL FM DOE/VOC ACT	90	90	67	840	EBDG	W
OT EX GOV'S OFFICE INTERNAL	90	90	67	840	EBEA	W
OT EX DOMA FM GOV'S OFFICE	90	90	67	840	EBEC	W

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
OT EX DOHE FM GOV JOB TRAINING	90	90	67	840	EBEE	W
OT EX DPHE INTERNAL	90	90	67	840	EBFA	W
OT EX DOL FM DPHE	90	90	67	840	EBFG	W
OT EX DPA FM DPHE	90	90	67	840	EBFQ	W
OT EX DOHE INTERNAL	90	90	67	840	EBGA	W
OT EX DOHE FM DOHE/ART IN PUBL	90	90	67	840	EBGC	W
OT EX DOHE FM DOHE/CAP CONSTRN	90	90	67	840	EBGD	W
OT EX CDOT INTERNAL	90	90	67	840	EBHA	W
OT EX DONR FM CDOT	90	90	67	840	EBHB	W
OT EX DOR FM CDOT/TRANS SAFETY	90	90	67	840	EBHC	W
OT EX CDOT DEBT SRV - STATE	90	90	67	840	EBHD	W
OT EX CDPS FM CDOT	90	90	67	840	EBHE	W
OT EX HISTORCL SOCIETY FM CDOT	90	90	67	840	EBHF	W
OT EX GOV'S OFF FM CDOT	90	90	67	840	EBHG	W
OT EX DOAG/SOIL CONS FM DOT	90	90	67	840	EBHH	W
OT EX CDOT DEBT SRV - FEDERAL	90	90	67	840	EBHJ	W
OT EX DPA FM CDOT	90	90	67	840	EBHP	W
OT EX DHS INTERNAL	90	90	67	840	EBIA	W
OT EX CDOT FM DHS	90	90	67	840	EBIB	W
OT EX DHS FM DHS/NURSING HOMES	90	90	67	840	EBIC	W
OT EX DHS FM DHS/JUVENILE ART	90	90	67	840	EBID	W
OT EX GOV'S OFF FM DHS	90	90	67	840	EBIE	W
OT EX DHS FM DHS/FAMILY REGTRY	90	90	67	840	EBIF	W
OT EX DHS FM DHS/COMM HOUSING	90	90	67	840	EBIG	W
OT EX JUDICIAL FM DHS	90	90	67	840	EBIH	W
OT EX DOR FM DHS	90	90	67	840	EBIK	W
OT EX JUD INTERNAL	90	90	67	840	EBJA	W
OT EX CDPS FM JUDICIAL/VALE	90	90	67	840	EBJB	W
OT EX CDPS FM JUD/DRUG OFFEND	90	90	67	840	EBJC	W
OT EX JUD FM LOCAL VALE GRANTS	90	90	67	840	EBJD	W
OT EX DHS FM JUDICIAL/ADDS	90	90	67	840	EBJE	W
OT EX DOC FM DRUG OFFENDER SUR	90	90	67	840	EBJF	W
OT EX DOLE FM MAJOR MEDICAL	90	90	67	840	EBKB	W
OT EX DOLE FM SUBSEQUENT INJRY	90	90	67	840	EBKC	W
OT EX DOLE FM PETRO STORAGE TK	90	90	67	840	EBKD	W
OT EX DOLE FM PUBL SAFETY INSP	90	90	67	840	EBKE	W
OT EX DOLE FM UI REVENUE FUND	90	90	67	840	EBKF	W
OT EX DOLE FM BOILER INSPECTN	90	90	67	840	EBKG	W
OT EX DORA FM DOLE/WORKMNS CMP	90	90	67	840	EBKH	W
OT EX DOLE FM DOLE/UTIL'N REVW	90	90	67	840	EBKJ	W
OT EX DOLE FM DOLE/IMMED PAYMT	90	90	67	840	EBKK	W
OT EX DOLE FM DOLE/COST CONTMT	90	90	67	840	EBKL	W
OT EX DOLE FM DOLE/WC SELF-INS	90	90	67	840	EBKM	W
OT EX DOLE FM DISPLACE HOMEMKR	90	90	67	840	EBKN	W
OT EX DOL INTERNAL	90	90	67	840	EBLA	W
OT EX DOL FM DOL/COLL AGCY BR	90	90	67	840	EBLB	W
OT EX DOL FM DOL/UCC CODE	90	90	67	840	EBLC	W
OT EX DOL FROM DOL/LSSA	90	90	67	840	EBLF	W
OT EX LEGISLATURE INTERNAL	90	90	67	840	EBMA	W
OT EX DOLA INTERNAL	90	90	67	840	EBNA	W
OT EX DOHE FM DOLA/ECON DEVLPT	90	90	67	840	EBNB	W
OT EX DPHE FM DOLA	90	90	67	840	EBNC	W
OT EX DPA FM DOLA	90	90	67	840	EBND	W
OT EX DOLA FM SEVERANCE	90	90	67	840	EBNE	W
OT EX GOV'S OFF FM DOLA	90	90	67	840	EBNF	W
OT EX DOMA FM DOLA	90	90	67	840	EBNG	W
OT EX DOLA FM MINERAL LEASING	90	90	67	840	EBNH	W
OT EX DOHE FM DOLA/WASTE TIRE	90	90	67	840	EBNK	W
OT EX DOMA INTERNAL	90	90	67	840	EBOB	W

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
OT EX DONR INTERNAL	90	90	67	840	EBPA	W
OT EX DOE FM WILDLIFE	90	90	67	840	EBPB	W
OT EX DONR FM LAND BOARD TRUST	90	90	67	840	EBPC	W
OT EX DOC FM DONR/LAND BOARD	90	90	67	840	EBPD	W
OT EX DOT FM DONR	90	90	67	840	EBPF	W
OT EX DONR FM DONR/WILDLIFE	90	90	67	840	EBPG	W
OT EX DONR FM DONR/WATER CONSV	90	90	67	840	EBPH	W
OT EX DOT FM DONR	90	90	67	840	EBPJ	W
OT EX DPA FM DONR	90	90	67	840	EBPK	W
OT EX DONR/CAP CON FM RIVER OF	90	90	67	840	EBPL	W
OT EX DONR/CAP CON FM OFF-HIWY	90	90	67	840	EBPM	W
OT EX DONR/CAP CON FM WATER FW	90	90	67	840	EBPN	W
OT EX DOHE FM DONR/LAND BOARD	90	90	67	840	EBPP	W
OT EX GOV'S OFF FM DNR	90	90	67	840	EBPQ	W
OT EX DONR FM DONR/PUBLIC CASH	90	90	67	840	EBPR	W
OT EX DONR FM WILDLIFE FUNDS	90	90	67	840	EBPS	W
OT EX DONR FM WATER DATA BANK	90	90	67	840	EBPT	W
OT EX DONR FM DONR GRNDWTR/PUB	90	90	67	840	EBPU	W
OT EX DONR FM FISH & WILDLIFE	90	90	67	840	EBPV	W
OT EX DONR FM SNOWMOBILE FUND	90	90	67	840	EBPW	W
OT EX WILDLIFE FM SEARCH & RES	90	90	67	840	EBPX	W
OT EX CDPS INTERNAL	90	90	67	840	EBRA	W
OT EX DOC FM ST VICTIMS ASST	90	90	67	840	EBRG	W
OT EX DOL FM CDPS/VICTIMS ASST	90	90	67	840	EBRH	W
OT EX DPA FM CDPS	90	90	67	840	EBRL	W
OT EX DORA INTERNAL	90	90	67	840	EBSA	W
OT EX DHCPF FM DORA	90	90	67	840	EBSB	W
OT EX DORA FM DORA/UHIP	90	90	67	840	EBSC	W
OT EX DOL FM DORA/DIV OF INS	90	90	67	840	EBSD	W
OT EX DOL FM DORA/DIV OF SEC	90	90	67	840	EBSE	W
OT EX DORA FM RETAIL ELECTRIC	90	90	67	840	EBSF	W
OT EX DHS FM DORA	90	90	67	840	EBSH	W
OT EX DOL FM DORA/DIV OF SECUR	90	90	67	840	EBSJ	W
OT EX DOR FM DORA/HAZ MATLS	90	90	67	840	EBSL	W
OT EX GOV'S OFF FR DORA/INSUR	90	90	67	840	EBSM	W
OT EX CDPS FM DORA/HAZ MAT	90	90	67	840	EBSN	W
OT EX DOR INTERNAL	90	90	67	840	EBTA	W
OT EX DOR FM LIMITED GAMING	90	90	67	840	EBTB	W
OT EX DOLA FM LIMITED GAMING	90	90	67	840	EBTC	W
OT EX DOLA FM LOTTERY	90	90	67	840	EBTD	W
OT EX DONR FM LOTTERY	90	90	67	840	EBTE	W
OT EX DPA FM DOR	90	90	67	840	EBTF	W
OT EX DOR/CAP CONST FM LOTTERY	90	90	67	840	EBTG	W
OT EX CDOT FM DOR/GAMING	90	90	67	840	EBTH	W
OT EX DOR FM DOR/DDP	90	90	67	840	EBTJ	W
OT EX GOV'S OFF FM DOR	90	90	67	840	EBTK	W
OT EX DOT FM DOR	90	90	67	840	EBTL	W
OT EX GOV'S OFF FR LMTD GAMING	90	90	67	840	EBTN	W
OT EX DHS FM DHCPF/MEDICAID	90	90	67	840	EBUB	W
OT EX CHILD BASIC HLT FM DHCPF	90	90	67	840	EBUC	W
OT EX DHCPF FM CHILD BASIC HLT	90	90	67	840	EBUD	W
OT EX DHCPF FR B-C CANCER FUND	90	90	67	840	EBUE	W
OT EX DOR FM DOS	90	90	67	840	EBVD	W
OT EX DOR FM DOS/CENTRAL INDEX	90	90	67	840	EBVE	W
OT EX DOP FM DOS	90	90	67	840	EBVJ	W
OT EX DOT INTERNAL	90	90	67	840	EBWA	W
OT EX DORA FM DOT/BUSINESS MON	90	90	67	840	EBWB	W
OT EX DOE FM DOT/SCHOOL FUND	90	90	67	840	EBWC	W
OT EX DORA FM DOT/HUTF INS ID	90	90	67	840	EBWD	W

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
OT EX DOC FM DOT	90	90	67	840	EBWE	W
OT EX DONR FM DOT	90	90	67	840	EBWF	W
OT EX DORA FM DOT/INSURANCE MN	90	90	67	840	EBWG	W
OT EX DHCPF FM TOBACCO SETTLMT	90	90	67	840	EBWH	W
OT EX DOHE FM TOBACCO SETTLEMT	90	90	67	840	EBWJ	W
OT EX DHS FM TOBACCO SETTLEMT	90	90	67	840	EBWK	W
OT EX DOR FROM DOT	90	90	67	840	EBWM	W
OT EX DOR FM DOT/HUTF/OS JUDGE	90	90	67	840	EBWN	W
OT EX DOL FM DOT/TOBACCO CASH	90	90	67	840	EBWP	W
OT EX DOE FM DOT/MINERAL LEASE	90	90	67	840	EBWQ	W
OT EX DOC FM DRUG OFFENDER SUR	90	90	67	840	EGJF	W
OT INTERFUND STUDENT FIN AID	90	90	67	850		
OT EX DOHE STUDENT FINANCL AID	90	90	67	850	ELGB	W
OT INTERFUND FROM HUTF	90	90	67	860		
HU EX DOT FM DOE/HUTF	90	90	67	860	ENDB	W
HU EX CDOT INTERNAL HUTF	90	90	67	860	ENHA	W
HU EX DOR FM DOT/HUTF	90	90	67	860	ENWB	W
HU EX DOR FM DOT/HUTF/INSUR ID	90	90	67	860	ENWC	W
HU EX DONR FM DOT	90	90	67	860	ENWD	W
HU EX DPHE FM DOT/HUTF	90	90	67	860	ENWE	W
HU EX CDPS FM DOT/HUTF	90	90	67	860	ENWF	W
HU EX DOR FM DOT/HUTF/AIR	90	90	67	860	ENWG	W
OT INTERFUND ST APPRPTD SUPPRT	90	90	67	870		
OT EX DOHE FM DOHE/STATE APPRO	90	90	67	870	EQGB	X
OT INTERFUND FROM CMTF	90	90	67	880		
OT EX GOV'S OFF FM CMTF	90	90	67	880	ESWB	W
OT INTERFUND RESIDUAL EQUITY	90	90	67	890		
RE EX DPA INTERNAL	90	90	67	890	EUAA	W
RE EX CDOT INTERNAL	90	90	67	890	EUHA	W
OT INTERFUND FM INDIRECT COST	90	90	67	895		
IC EX DPA INTERNAL	90	90	67	895	EZAA	W
IC EX DOR FM DPA COLLECTIONS	90	90	67	895	EZAJ	W
IC EX DOAG INTERNAL	90	90	67	895	EZBA	W
IC EX DOC INTERNAL	90	90	67	895	EZCA	W
IC EX DOC FM DOC/CANTEEN OPER	90	90	67	895	EZCB	W
IC EX DOE INTERNAL	90	90	67	895	EZDB	W
IC EX DPHE INTERNAL	90	90	67	895	EZFA	W
IC EX DPHE FEDERAL	90	90	67	895	EZFB	W
IC EX DOHE INTERNAL	90	90	67	895	EZGA	W
IC EX HISTORICAL SOC INTERNAL	90	90	67	895	EZGB	W
IC EX CDOT INTERNAL	90	90	67	895	EZHA	W
IC EX GOV'S OFFICE FM CDOT	90	90	67	895	EZHB	W
IC EX DPA FM CDOT	90	90	67	895	EZHC	W
IC EX DHS INTERNAL	90	90	67	895	EZIA	W
IC EX DHS FM DHS/FED COMM HOUS	90	90	67	895	EZIB	W
IC EX DOLE INTERNAL	90	90	67	895	EZKA	W
IC EX DOL INTERNAL	90	90	67	895	EZLA	W
IC EX DOLA INTERNAL	90	90	67	895	EZNA	W
IC EX DONR INTERNAL	90	90	67	895	EZPA	W
IC EX DONR INTERNAL/FEDERAL	90	90	67	895	EZPB	W
IC EX DONR FM WILDLIFE FUNDS	90	90	67	895	EZPC	W
IC EX CDPS INTERNAL	90	90	67	895	EZRA	W
IC EX DORA INTERNAL	90	90	67	895	EZSA	W
IC EX DOR INTERNAL	90	90	67	895	EZTA	W
IC EX DOR FM DOR/DIST DATA PRO	90	90	67	895	EZTB	W
IC EX DOR FM LIMITED GAMING	90	90	67	895	EZTC	W
IC EX DOLA FM LIMITED GAMING	90	90	67	895	EZTD	W
IC EX DPA FM DOS	90	90	67	895	EZVB	W
IC EX DOR FM DOT/HUTF/AIR	90	90	67	895	EZWD	W

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
IC EX DOR FM DOT/HUTF	90	90	67	895	EZWE	W
IC EX DOR FM DOT/HUTF/LIC REV	90	90	67	895	EZWF	W
IC EX DOR FM DOT/HUTF/OS JUDGE	90	90	67	895	EZWG	W
IC EX DOR FM DOT/HUTF/PENALTY	90	90	67	895	EZWH	W
INTRAFUND TRANSFERS	90	91				
TABOR NON-EXEMPT TRANSFERS	90	91	66			
OPERATING TRANSFERS INTRAFUND	90	91	66	900		
OT NE DPA FM DEFERRED COMP FD	90	91	66	900	AAAB	C
OT NE DOAG INTERNAL	90	91	66	900	AABA	C
OT NE DOAG FM CERVIDAE DISEASE	90	91	66	900	AABC	C
OT NE DOE FM PUBLIC SCHOOL FD	90	91	66	900	AADB	C
OT NE CDPHE INTERNAL	90	91	66	900	AAFA	C
OT NE DPHE FM POLLUTION PREVNT	90	91	66	900	AAFB	C
OT NE DPHE FM STATIONARY SRCES	90	91	66	900	AAFC	C
OT NE DPHE FM HAZARDOUS MATERL	90	91	66	900	AAFD	C
OT NE DPHE FM VITAL RECORDS	90	91	66	900	AAFE	C
OT NE DPHE FM RADIATION CNTRL	90	91	66	900	AAFF	C
OT NE DPHE FM ARTIFICIAL TANS	90	91	66	900	AAFG	C
OT NE DPHE FM FOOD PROTECTION	90	91	66	900	AAFH	C
OT NE GOV'S OFF(ECB) FM DPHE	90	91	66	900	AAFJ	C
OT NE DOHE INTERNAL	90	91	66	900	AAGA	C
OT NE DOHE INSTIT INTERNAL	90	91	66	900	AAGB	C
OT NE DHS INTERNAL	90	91	66	900	AAIA	C
OT NE DHS FM MHI PATIENT CASH	90	91	66	900	AAIB	C
OT NE DOR FM DHS/DRUNK DRIVER	90	91	66	900	AAIC	C
OT NE DHS FM DHS/FAMILY REGTRY	90	91	66	900	AAIF	C
OT NE JUD FM JUDICIAL/DRUG OFF	90	91	66	900	AAJE	C
OT NE PUB DFNDR FM DRUG OFFDR	90	91	66	900	AAJH	C
OT NE DHS FM JUD/PERS DRUNK DR	90	91	66	900	AAJL	C
OT NE DOLE INTERNAL	90	91	66	900	AAKA	C
OT NE DOLE FM EMPLOYMENT SUP	90	91	66	900	AAKC	C
OT NE DOL INTERNAL	90	91	66	900	AALA	C
OT NE LEGISLATURE INTERNAL	90	91	66	900	AAMB	C
OT NE DONR INTERNAL	90	91	66	900	AAPA	C
OT NE DOLA FM DONR/SRCH & RESC	90	91	66	900	AAPB	C
OT NE DONR FM LAND BOARD ADMIN	90	91	66	900	AAPC	C
OT NE DONR FM DONR/SNOWMOBILE	90	91	66	900	AAPD	C
OT NE DONR FM LAND BOARD TRUST	90	91	66	900	AAPE	C
OT NE DONR/PARKS FM OFF HIWAY	90	91	66	900	AAPF	C
OT NE GOV'S OFFICE FM DONR	90	91	66	900	AAPG	C
OT NE HAB PART FM WILDLIFE	90	91	66	900	AAPH	C
OT NE WILDLIFE FM WATER FOWL	90	91	66	900	AAPJ	C
OT NE CDPS INTERNAL	90	91	66	900	AARA	C
OT NE CDPS FM FIRE SAFETY FUND	90	91	66	900	AARB	C
OT NE CDPS FM CDPS/FINGERPRINT	90	91	66	900	AARJ	C
OT NE DORA INTERNAL	90	91	66	900	AASA	C
OT NE DOL FM DORA/PUC	90	91	66	900	AASB	C
OT NE DOR INTERNAL	90	91	66	900	AATA	C
OT NE DHCPF FM DOR/OAP	90	91	66	900	AATB	C
OT NE DHS FM DOR/OAP	90	91	66	900	AATC	C
OT NE DOR FM DOR/DEALER LIC	90	91	66	900	AATD	C
OT NE DHCPF FM DOR/OAPHMC	90	91	66	900	AATG	C
OT NE OLD COLORADOANS FROM DOR	90	91	66	900	AATJ	C
OT NE DOS INTERNAL	90	91	66	900	AAVA	C
OT NE ECB FM SEC OF STATE	90	91	66	900	AAVB	C
OT NE DONR FM DOT/SEVERENCE TX	90	91	66	900	AAWB	C
OT INTRAFUND INDIRECT COST	90	91	66	930		
IC NE DOR FM CDOT	90	91	66	930	AYHG	C
IC NE CDPS FM JUD/SEX OFFENDER	90	91	66	930	AYJB	C

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
IC NE DOLE INTERNAL	90	91	66	930	AYKA	C
IC NE DOR INTERNAL	90	91	66	930	AYTA	C
IC NE DOR FM DOR/AVIATION FUND	90	91	66	930	AYTE	C
TABOR EXEMPT TRANSFERS	90	91	67			
OPERATING TRANSFERS INTRAFUND	90	91	67	900		
OT EX 999 INTERNAL	90	91	67	900	AB9A	W
OT EX DOC FM 999/CORR EXPANSN	90	91	67	900	AB9B	W
OT EX DPA FM DPA	90	91	67	900	ABAB	W
OT EX DOL FM DPA	90	91	67	900	ABAC	W
OT EX 999 FM DPA	90	91	67	900	ABAD	W
OT EX DOE INTERNAL	90	91	67	900	ABAK	W
OT EX DPA/CS ADMIN FM CS	90	91	67	900	ABAN	W
OT EX DPA/BENEFITS FM PREM PLN	90	91	67	900	ABAT	W
OT EX DOAG FM BRAND ESTRAY	90	91	67	900	ABBD	W
OT EX DPA FM DOAG	90	91	67	900	ABBE	W
OT EX DOC INTERNAL	90	91	67	900	ABCA	W
OT EX DHS FM DOC	90	91	67	900	ABCE	W
OT EX DPA FM DOC	90	91	67	900	ABCK	W
OT EX DOE INTERNAL	90	91	67	900	ABDA	W
OT EX DOE FM DOE/SCHOOL TRANSP	90	91	67	900	ABDE	W
OT EX DOE FM DOE/TOTAL PROGRAM	90	91	67	900	ABDG	W
OT EX VOC REHAB FROM DOE	90	91	67	900	ABDQ	W
OT EX MENTAL HEALTH INS FM DOE	90	91	67	900	ABDR	W
OT EX GOV'S OFF INTERNAL	90	91	67	900	ABEA	W
OT EX DOAG FM GOV'S OFF/EDC	90	91	67	900	ABEF	W
OT EX DOLA FM GOV'S OFFICE	90	91	67	900	ABEJ	W
OT EX DHS FM GOV'S OFFICE	90	91	67	900	ABEM	W
OT EX DPHE INTERNAL	90	91	67	900	ABFA	W
OT EX DPHE FM WATER QUALITY	90	91	67	900	ABFB	W
OT EX GOV'S OFF FM DPHE	90	91	67	900	ABFC	W
OT EX DORA FM DPHE	90	91	67	900	ABFE	W
OT EX DOLE FM DPHE	90	91	67	900	ABFG	W
OT EX DOLA FM DPHE	90	91	67	900	ABFH	W
OT EX GOV'S OFF(ECB) FM DPHE	90	91	67	900	ABFJ	W
OT EX DPA FM DPHE	90	91	67	900	ABFP	W
OT EX DOHE INTERNAL	90	91	67	900	ABGA	W
OT EX AHEC FM DOHE	90	91	67	900	ABGB	W
OT EX DOHE INSTIT INTERNAL	90	91	67	900	ABGC	W
OT EX AHEC CONSTIT LONG BILL	90	91	67	900	ABGF	W
OT EX AHEC CONSTIT NONLONG BIL	90	91	67	900	ABGH	W
OT EX DOLA FM CCHE/SUPERNET	90	91	67	900	ABGK	W
OT EX CDOT INTERNAL	90	91	67	900	ABHA	W
OT EX DHS FM DHS/OTHER SOURCES	90	91	67	900	ABIA	W
OT EX DOLE FM DHS	90	91	67	900	ABIC	W
OT EX DHS FM MHI PATIENT CASH	90	91	67	900	ABID	W
OT EX DHS FM DHS/VOCATIONAL RH	90	91	67	900	ABIH	W
OT EX DHS FM DHS/HEALTH N REHB	90	91	67	900	ABIJ	W
OT EX GOV'S OFF FM DHS	90	91	67	900	ABIK	W
OT EX DHS FM DHS/DDD	90	91	67	900	ABIL	W
OT EX DHS FM DHS/YOUTH CORRCTN	90	91	67	900	ABIN	W
OT EX DPA FM DHS	90	91	67	900	ABIR	W
OT EX DPHE FM DHS/MEDICAID	90	91	67	900	ABIS	W
OT EX DORA FM DHS	90	91	67	900	ABIT	W
OT EX DHS FM DHS/MEDICAID	90	91	67	900	ABIU	W
OT EX DHS INTERNAL	90	91	67	900	ABIV	W
OT EX JUDICIAL INTERNAL	90	91	67	900	ABJA	W
OT EX CDPS FM JUD/SEX OFFENDER	90	91	67	900	ABJB	W
OT EX CDPS FM JUDICIAL	90	91	67	900	ABJD	W
OT EX CDPS FM JUDICIAL/VALE	90	91	67	900	ABJJ	W

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
OT EX JUDICIAL FM DRUG OFFENDR	90	91	67	900	ABJL	W
OT EX DOLE INTERNAL	90	91	67	900	ABKA	W
OT EX GOV'S OFFICE FM DOLE	90	91	67	900	ABKG	W
OT EX DOLE FM COST CONTAINMENT	90	91	67	900	ABKH	W
OT EX DOL INTERNAL	90	91	67	900	ABLA	W
OT EX DONR FM DOL	90	91	67	900	ABLB	W
OT EX DPHE FM DOL	90	91	67	900	ABLC	W
OT EX DPA FM DOL	90	91	67	900	ABLD	W
OT EX DOLA INTERNAL	90	91	67	900	ABNA	W
OT EX GOV'S OFFICE FM DOLA	90	91	67	900	ABNB	W
OT EX DOAG FM DOLA	90	91	67	900	ABNC	W
OT EX DOHE FM DOLA WASTE TIRE	90	91	67	900	ABNE	W
OT EX DPA FM DOLA	90	91	67	900	ABNF	W
OT EX CCHE FM DOLA	90	91	67	900	ABNG	W
OT EX DOE FM DOLA	90	91	67	900	ABNH	W
OT EX DOHE FM DOLA	90	91	67	900	ABNJ	W
OT EX CDPS FM DOLA	90	91	67	900	ABNK	W
OT EX DOL FM DOLA/MANUFCT HOME	90	91	67	900	ABNL	W
OT EX DOMA INTERNAL	90	91	67	900	ABOB	W
OT EX DONR INTERNAL	90	91	67	900	ABPA	W
OT EX DOT FM DONR	90	91	67	900	ABPB	W
OT EX DONR FM DONR/SNOWMOBILE	90	91	67	900	ABPC	W
OT NE DONR FM WATER CONSERV BD	90	91	67	900	ABPD	W
OT EX DONR FM DONR/NONGAME CHK	90	91	67	900	ABPE	W
OT EX GOV'S OFFICE FM DONR	90	91	67	900	ABPF	W
OT EX WILDLIFE FM WATER FOWL	90	91	67	900	ABPN	W
OT EX DPA FM DONR	90	91	67	900	ABPS	W
OT EX CDPS INTERNAL	90	91	67	900	ABRA	W
OT EX DOC FM CDPS/DCJ	90	91	67	900	ABRE	W
OT EX CDPS FM SEX OFFENDER SUR	90	91	67	900	ABRF	W
OT EX CDPS FM CDPS/VALE	90	91	67	900	ABRH	W
OT EX DPA FM CDPS	90	91	67	900	ABRL	W
OT EX CDPS FM CDPS/FINGERPRINT	90	91	67	900	ABRN	W
OT EX DORA INTERNAL	90	91	67	900	ABSA	W
OT EX DHS FM DORA	90	91	67	900	ABSB	W
OT EX CDPS FM HAZARDOUS MTLS	90	91	67	900	ABSC	W
OT EX DOL FM DORA	90	91	67	900	ABSE	W
OT EX DOL FM DORA/DIV OF INS	90	91	67	900	ABSF	W
OT EX DPA FM DORA	90	91	67	900	ABSH	W
OT EX DOLA FM DORA	90	91	67	900	ABSN	W
OT EX DOE FM DORA/DISABLD TELE	90	91	67	900	ABSP	W
OT EX DOR INTERNAL	90	91	67	900	ABTA	W
OT EX DOLA FM LOTTERY	90	91	67	900	ABTB	W
OT EX DOHE/SHS FM DOR/GAMING	90	91	67	900	ABTD	W
OT EX GOV'S OFF FM DOR	90	91	67	900	ABTE	W
OT EX DOLA FM LIMITED GAMING	90	91	67	900	ABTG	W
OT EX DPA FM DOR	90	91	67	900	ABTJ	W
OT EX CDOT FM DOR/GAMING	90	91	67	900	ABTK	W
OT EX DHS FM DHCPF/MEDICAID	90	91	67	900	ABUC	W
OT EX DOE FM DHCPF	90	91	67	900	ABUF	W
OT EX DHS FM DHCPF	90	91	67	900	ABUP	W
OT EX DOS INTERNAL	90	91	67	900	ABVA	W
OT EX DHCPF FM DOS	90	91	67	900	ABVB	W
OT EX DOE FM DOS	90	91	67	900	ABVC	W
OT EX DOS FM CIS-COMP	90	91	67	900	ABVD	W
OT EX CENTR INFO FM CIS-LIEN	90	91	67	900	ABVE	W
OT EX DOLA FM DOS	90	91	67	900	ABVF	W
OT EX DPA FM DOS	90	91	67	900	ABVM	W
OT EX DOT INTERNAL	90	91	67	900	ABWA	W

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
OT EX DOE FM TOBACCO SETTLEMNT	90	91	67	900	ABWB	W
OT EX DOLA FM DOT	90	91	67	900	ABWC	W
OT EX DOE FM DOT/MINERAL LEASE	90	91	67	900	ABWD	W
OT EX DHCPF FM TOBACCO SETTLMT	90	91	67	900	ABWF	W
OT EX DHS FM TOBACCO SETTLEMNT	90	91	67	900	ABWG	W
OT EX DPHE FM TOBACCO SETTLEMT	90	91	67	900	ABWH	W
OT INTRAFUND HUTF	90	91	67	910		
HU EX CDPS FM CDPS/HUTF	90	91	67	910	ANRB	W
HU EX DOT FM CDPS	90	91	67	910	ANRC	W
HU EX CDPS FM DOT/HUTF	90	91	67	910	ANWA	W
HU EX DPHE FM DOT/HUTF	90	91	67	910	ANWB	W
HU EX DOR FM DOT/HUTF/AIR	90	91	67	910	ANWC	W
HU EX CDOT FM DOT/HUTF	90	91	67	910	ANWD	W
OT INTRAFUND INDIRECT COST	90	91	67	930		
IC EX DPA INTERNAL	90	91	67	930	AZAA	W
IC EX DOE INTERNAL	90	91	67	930	AZDB	W
IC EX DOE FEDERAL	90	91	67	930	AZDC	W
IC EX GOV'S OFFICE INTERNAL	90	91	67	930	AZEA	W
IC EX DPHE INTERNAL	90	91	67	930	AZFA	W
IC EX DPHE FEDERAL	90	91	67	930	AZFB	W
IC EX DOHE INTERNAL	90	91	67	930	AZGA	W
IC EX DHS INTERNAL	90	91	67	930	AZIA	W
IC EX DOLE INTERNAL	90	91	67	930	AZKA	W
IC EX DPA FM DOLE	90	91	67	930	AZKC	W
IC EX DOL INTERNAL	90	91	67	930	AZLA	W
IC EX DOLA INTERNAL	90	91	67	930	AZNA	W
IC EX DOLA INTERNAL/FEDERAL	90	91	67	930	AZNB	W
IC EX DONR INTERNAL	90	91	67	930	AZPA	W
IC EX DONR INTERNAL/FEDERAL	90	91	67	930	AZPB	W
IC EX CDPS INTERNAL	90	91	67	930	AZRA	W
IC EX CDPS INTERNAL/FEDERAL	90	91	67	930	AZRB	W
IC EX DORA INTERNAL	90	91	67	930	AZSA	W
IC EX DOR INTERNAL	90	91	67	930	AZTA	W
IC EX DOR FM DOR/DEALER LIC	90	91	67	930	AZTB	W
IC EX DOR FM DOR/MINERAL AUDIT	90	91	67	930	AZTC	W
IC EX DOR INTERNAL/FEDERAL	90	91	67	930	AZTE	W
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**
HE DUPLIC BOOKING AUG REVENUE	**95**	**95**	**70**	**950**	**9400**	**W**
HE DUPLIC BOOKING AUG REVENUE	**95**	**95**	**70**	**950**	**9401**	**C**
PRIOR YR RESERVE AUTHORITY	95	95	70	950	9520	X
PRIOR YR HUTF TRANSFERS	95	95	70	950	9521	W
'L' HEADNOTE	95	95	70	950	9522	W
CASH RESERVE AUTHORITY	95	95	70	950	9523	W
FED RESERVE AUTHORITY	95	95	70	950	9524	F
PERMANENT AND TRUST ADDITIONS	95	95	70	950	9525	W
MEMBER PENSION CONTRIBUTION	95	95	70	950	9531	W
EMPLOYER PENSION CONTRIBUTION	95	95	70	950	9532	W

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
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
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
REGULATORY SERVICES	CA	8001	
REGULATORY ADMIN. SERVICES	CA	8001	8010
BANKING REGULATION	CA	8001	8011
SECURITIES REGULATION	CA	8001	8012
INSURANCE REGULATION	CA	8001	8013
PUBLIC UTILITIES REGULATION	CA	8001	8014
CIVIL RIGHTS REGULATION	CA	8001	8015
REAL ESTATE REGULATION	CA	8001	8017
REGISTRATION REGULATION	CA	8001	8018
FINANCIAL SERVICES REGULATION	CA	8001	8019
CONSUMER LEGAL COUNSEL	CA	8002	
CONSUMER LEGAL COUNSEL	CA	8002	8020
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

PROGRAM NAME	PGRP	PTYP	PCAT
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
CAPITAL CONSTRUCTION	CC		
CAPITAL CONSTRUCTION	CC	CCCC	
CAPITAL CONSTRUCTION FUND	CC	CCCC	CCCC
EDUCATION	ED		
K-12 EDUCATION	ED	5001	
K-12 ADMIN + LIBRARY SERVICES	ED	5001	5010
K-12 DISTRIBUTIONS	ED	5001	5011
K-12 SPONSORED PROGRAMS	ED	5001	5012
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
INSTRUCTION	ED	5002	5222
RESEARCH	ED	5002	5224
PUBLIC SERVICE	ED	5002	5226
ACADEMIC SUPPORT	ED	5002	5228
STUDENT SERVICES	ED	5002	5230
INSTITUTIONAL SUPPORT	ED	5002	5232
OPERATION/MAINTENANCE OF PLANT	ED	5002	5234
SCHOLARSHIPS & FELLOWSHIPS	ED	5002	5236
AUXILIARIES/HOSPITAL EXP	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

PROGRAM NAME	PGRP	PTYP	PCAT
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
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
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CHILDREN WITH SPECIAL NEEDS	HE	9002	9027
LONG TERM CARE	HE	9003	
NURSING HOMES	HE	9003	9030
DEVELPMENTAL DISABILITY-ADMIN.	HE	9003	9031
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JUDICIAL	JD	9800	9800
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LEGISLATIVE	LG	9900	
LEGISLATIVE	LG	9900	9900
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