FISCAL PROCEDURES MANUAL

March 2003

DEPARTMENT OF PERSONNEL & ADMINISTRATION
Division of Finance and Procurement

Office of the State Controller
1525 Sherman Street, Suite 250
Denver, CO 80203
(303) 866-3281

STATE · OF · COLORADO
UNION AND CONSTITUTION
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TABLE OF CONTENTS

TABLE OF CONTENTS **1**
CHAPTER 1: SECTION 1 ..... **9**
INTRODUCTION AND AUDIT RISK LETTER 9
1.1 Audit Risk Letter 10
1.2 FY02-03 Closing and FY03-04 Opening Highlights 12
1.3 Agency Planning Guidelines For FY02-03 Closing And FY03-04 Opening Activities 14
1.3 Agency Planning Checklist FY02-03 Closing/FY03-04 Opening 16
CHAPTER 1: SECTION 2 ..... **23**
OPENING AND CLOSING CALENDAR 23
2.1 Events Calendar 23
2.2 Fiscal Procedures Manual Calendar 31
CHAPTER 1: SECTION 3 ..... **33**
GENERAL OPENING AND CLOSING ISSUES 33
3.1 COFRS Reports 33
3.2 Transaction Dating Data Elements 33
3.3 Assignment of Transaction ID Numbers 33
3.4 Properly Recording Fiscal Year Revenue 34
3.5 Specifying Vendor and Subrecipient Relationships in Contracts 34
3.5.1 Pass-through Entity Notification 35
3.6 VEND Table 36
3.7 Program Codes 36
3.8 Presence Budgetary Control 36
3.9 COFRS Hours of Operation 36
3.10 Cash Adjustments on Journal Adjustment Transactions (JA's) 36
3.11 Loans and Advances 36
3.12 Dating of Warrants 36
3.13 Ledgers Rolled after FY02-03 Final Close 37
3.14 Pre-Audit Sensitive Account Codes 37
3.15 Point-in-Time Reports 37
3.16 COFRS Fiscal Year Document Closing Table 38
CHAPTER 1: SECTION 4 ..... **39**
ENCUMBRANCE ISSUES 39
4.1 New Year PO's and RQ's (Appropriation Booked) 39
4.2 New Year PO's and RQ's (Appropriation Not Booked) 40
4.3 Instructions for Encumbering FY03-04 Contracts Prior to July 1 40
4.4 Modification and Rollover of FY02-03 Purchase Requisitions and Purchase Orders 41

CHAPTER 2: SECTION 1 45
FY03-04 COFRS TABLE INITIALIZATION 45
1.1 Changes to Centrally Defined Tables....45
1.2 Recurring Entries 45
1.3 List of COFRS Tables Initialized for FY03-04....46
CHAPTER 2: SECTION 2 49
FY03-04 BUDGET 49
2.1 COFRS Budgetary Hierarchy Edits 49
2.2 Appropriation Type Codes....50
2.3 Spending Authority Indicators 51
2.4 Long Bill Recording - Overview....51
2.4.1 Long Bill Recording - FY03-04 APP2 Tables 51
2.4.2 Long Bill Recording - Shell Document....52
2.4.3 Long Bill Recording - Completing and Approving the Shell Document 53
2.4.4 Long Bill Recording - Policy Matters and Other Issues....53
2.5 Federal Funds Appropriated as Cash Exempt in Legislative Appropriations 54
2.6 Expense Budgets 54
2.7 Special Bill Recording 56
2.8 Nonappropriated Spending Authority 56
2.8.1 Carryforward of Federal Funds....56
2.8.2 Carryforward of Custodial Funds....57
2.9 Account Coding for Revenues Collected by the Department of Revenue for Other State Agencies 57
2.10 Overexpenditures Need to Be Restricted 58
2.11 Use of the COFRS TA Transaction....58
2.12 $0 AP Documents (new for FY 03-04) 58
CHAPTER 2: SECTION 3 59
REVENUE SOURCE NOTE ANNOTATIONS PROCEDURES 59
3.1 Recording Annotations as Part of Budget Booking 59
3.2 Diagnostic Reports....60
CHAPTER 2: SECTION 4 61
REQUESTS FOR INTERIM SPENDING AUTHORITY AUTHORIZED BY CRS 24-75-111 61
4.1 Background....61
4.2 Process For Submitting Requests....61
4.2.1 Non Capital Construction Requests 61
4.2.2 Capital Construction Requests 62
4.3 Follow-up and Final Resolution....62
CHAPTER 3: SECTION 1 63
YEAR END APPROPRIATION TRANSFERS AND OVEREXPENDITURES....63
1.1 Statutory Authority for Appropriation Transfers and Overexpenditures....63

1.2 How to Request an Appropriation Transfer 64
1.3 How to Request an Overexpenditure Authorization 64
1.4 Deficit Fund Balances 65
1.5 Methodology Used to Determine Overexpenditures 66
CHAPTER 3: SECTION 2 71
REQUESTING ROLLFORWARD OF APPROPRIATION AUTHORITY FROM FY02-03 TO FY03-04 71
2.1 Rollforward of Appropriated General and Cash Funds 71
2.2 Procedures for Appropriated General and Cash Fund Rollforward Requests 71
2.3 Rollforwards Related to Multiple-Year Contracts 74
CHAPTER 3: SECTION 3 77
CLOSING ACCOUNTING ISSUES 77
3.1 Preparing Accounting Estimates 77
3.1.1 Estimation of Accrued Expenditures 78
3.1.2 Estimation of Accrued Revenues 78
3.1.3 Continuous Improvement of Estimation Process 78
3.2 Accounts Payable Accruals 78
3.3 Accounts Receivable Accruals 79
3.4 Receivable Categories 80
3.5 Accounts Receivable Allowance and Write-Off 82
3.6 Reconciliation of Past Due Accounts Receivable Assigned to Central Collection Service 83
3.7 Exemptions from Timely Submission of Accounts to Central Collection Service (CCS) 83
3.8 Credit Cards 83
3.9 Augmenting Revenue 84
3.10 Biweekly Payroll 84
3.11 Furniture and Equipment Inventory 84
3.12 Cash Deposits with the State Treasurer 85
3.13 Compensated Absences Accrual 86
3.14 Prepaid Expenses and Consumable Inventories 88
3.15 Internal Control and Certification of Accounting and Reporting Systems 90
3.16 Year End Fund Balance Sweep Entries for Funds 100 and 461 90
3.17 Interfund and Intrafund Transfers 90
3.18 Clearing Abnormal Balances and Clearing Accounts 94
3.19 Use of Account Type Codes 23 and 24 95
3.20 COFRS Extracts 95
3.21 State Controller's Office Diagnostic Reports and INFOPAC 97
3.22 Changes to the COFRS Chart of Accounts 99
3.23 Reissuing Expired Warrants and Clearing the Expired Warrants Liability Account 99
3.24 Cancellation of Warrants Issued in FY02-03 and Canceled in FY03-04 100

3.25 Capital Lease Accounting in Governmental Funds 100
3.26 Closing a Fund 101
CHAPTER 3: SECTION 4 103
FINANCIAL STATEMENTS 103
4.1 Higher Education Financial Statements 103
4.2 Non-Higher Education Agencies Financial Statements 103
4.3 Suggested PERA Pension Footnote Language 104
4.4 Financial Statement Line Item Account Groupings 106
CHAPTER 3: SECTION 5 121
SUPPLEMENTAL INFORMATION FOR STATEWIDE REPORTING 121
5.1 Agency Exhibit Listing 122
5.2 Exhibit A1 - Notification of Changes in the TABOR Base Fiscal Year Spending 124
5.3 Exhibit A2 - Notification of Changes in the TABOR District or Enterprise Status 126
5.4 Exhibit B - Reporting for Risk Financing and Related Insurance Issues 128
5.5 Exhibit C - Schedule of Changes in Long-Term Liabilities 130
5.6 Exhibit D1 - Governmental and Internal Service Fund - Debt Service Requirements to Maturity 132
5.7 Exhibit D2 - Business Type Activities - Debt Service Requirements to Maturity 134
5.8 Exhibit E - Schedule of Revenue Bond Coverage 136
5.9 Exhibit F1 - Schedule of Capital Leases 138
5.10 Exhibit F2 - Schedule of Operating Leases 140
5.11 Exhibit G - Advance Debt Refunding and Defeasance 142
5.12 Exhibit H - Proposed Financial Statement Post closing Entry 144
5.13 Exhibit I - Letter of Certification 147
5.14 Exhibit J - Financial Statement Reconciliation 149
5.15 Exhibit K - Schedule of Federal Assistance 156
5.15 Exhibit K - Schedule of Federal Assistance 157
5.16 State Controller's Office Assigned Federal Org Codes 162
5.17 Exhibit L - Summary of Material Contingent Liabilities 170
5.17 Exhibit L - Summary of Material Contingent Liabilities 171
5.18 Exhibit M - Cash on Hand or Deposited with Financial Institutions 173
5.19 Exhibit N - Schedule of Investments 177
5.20 Exhibit O - Summary of Related Party Disclosures 180
5.20 Exhibit O - Summary of Related Party Disclosures 181
5.21 Exhibit P - Major Accounting Estimates 183
5.22 Exhibit Q - Proprietary Fund Noncash Transactions – NonHigher Education Institutions Only 185
5.23 Exhibit R - Application/Letter of Certification for Petty Cash and Change Funds 187
5.24 Exhibit S – Changes in Short-Term Financing 189
5.25 Exhibit T – Segment Reporting 191

5.26 Exhibit U – Other Disclosures 193
5.27 Exhibit V – Higher Education Cash Flow Statement – Supplemental Information 195
5.28 Exhibit W1 – Changes in Capital Assets – Governmental and Internal Service Funds 199
5.29 Exhibit W2 – Changes in Capital Assets – Enterprise Funds....201
5.30 Intra/Interfund Receivable/Payable Confirmation Form....203
CHAPTER 4: SECTION 1 207
CAPITAL CONSTRUCTION 207
1.1 Construction Project Applications - State Buildings Form SC4.1 208
1.2 Recording the New Capital Construction Appropriations....208
1.3 Carryforward of FY03-04 Capital Construction Appropriation....210
1.4 Capital Construction Carryforwards and Reversions - General Information 210
1.5 Capital Construction Appropriations Expiring June 30 211
1.6 Continuation of Expiring Capital Construction Appropriations....211
1.7 Capital Construction Appropriations Continuing into FY03-04 212
1.8 Capital Construction Appropriations for Americans with Disabilities Act (ADA)....212
1.9 Capital Construction Carryforwards for Nonappropriated Projects 213
1.10 Art in Public Places....213
1.11 Capital Construction Fund Expenditures 213
1.12 Retainage for Capital Construction Projects 214
1.13 Automated Year End Fund Balance Sweep Entries....215
1.14 Relationship Between Fund 461 and 37X Plant Funds in Higher Education....215
1.15 Emergency Maintenance Projects 215
1.16 Instructions for Capital Construction Continuing Appropriation Status Turnaround Forms 216
CHAPTER 5: SECTION 1 219
DIAGNOSTIC REPORTS....219
1.1 DOAC Abnormal Balances Report....219
1.2 DOAC Department Level Annotations Report For Approp. Fsc 221
1.3 DOAC Agency Level Annotations Report For Approp. Fsc....223
1.4 DOAC Capital Capital Construction Expenditures Compared to Budget....224
1.5 DOAC Cap Proj Expend Compared To Transfers To/Fr Plant Funds 226
1.6 DOAC Matching Object Codes Between Gov Funds And GFAAG....228
1.7 DOAC Budget To Actual By Dept, Agy, And Long Bill Line Item....230
1.8 DOAC Budget To Actual By Long Bill Grp/Fund Source Cd Dept....232
1.9 DOAC Budget To Actual By Long Bill Grp/Fund Source Cd Class 234
1.10 DOAC Budget To Actual By Long Bill Grp/Fund Source Cd Agency 234
1.11 DOAC Unchanged Account Balances 235
1.12 DOAC Transfer Balances (Interfund Transfers-Section 1)....237
1.13 DOAC Transfer Balances (Interfund Transfers-Section 2)....239

1.14 DOAC Transfer Balances (Intrafund Transfers Section 1) 241
1.15 DOAC Transfer Balances (Intrafund Transfers Section 2) 243
CHAPTER 5: SECTION 2 245
PROCEDURES FOR PREPARING ANNUAL EMPLOYEE TRAVEL EXPENSE REPORT 245
2.1 Reviewing Accounting Data 247
2.2 Correcting the Accounting Data 247
2.3 Preparation of the Report 247
CHAPTER 5: SECTION 3 249
STATUTORY REPORTING OF OUTSTANDING LOANS AND ADVANCES 249
4.1 Policy Statement 249
4.2 Definition of Terms 250
4.3 Criteria for Determining Working Capital Loans or Advances 251
4.4 Working Capital Loans 251
4.5 Working Capital Advances 252
4.6 Additional Criteria Guidelines for Institutions of Higher Education 253
4.7 Processing a Loan or Advance Application 253
4.8 Instructions for Completing Application Form 254
4.9 Instructions for Submitting Application Form 254
4.10 Instructions for Completing Quick Renewal Form 254
4.11 Instructions for Submitting Quick Renewal Form 255
CHAPTER 5: SECTION 4 259
PROCEDURES FOR PREPARING QUARTERLY FINANCIAL REPORTS 259
5.1 Quarterly Reporting Overview 259
5.2 Policy Statements Related to Quarterly Reporting 259
5.3 Guidelines for Quarterly Reporting 260
5.4 Quarterly Reporting Procedures 262
CHAPTER 5: SECTION 5 263
TABOR REPORTING 263
6.1 Background 263
6.2 TABOR District and Exclusions From the District 263
6.3 Fiscal Year Spending is the Same As Non-Exempt Revenue 263
6.4 Differences Between the Long Bill & the State Controller's Office Reports 264
6.5 Great Outdoors Colorado 264
6.6 Questions Regarding TABOR 264
CHAPTER 5: SECTION 6 265
REPORTING FOR FINANCIAL RESPONSIBILITY AND ACCOUNTABILITY ACT CRS 24-17-101 ET. SEQ 265
CHAPTER 5: SECTION 7 267
UNCOMMITTED CASH RESERVES REPORTING 267
8.1 Cash Fund Defined 267

8.2 Cash Funds Excluded 267
8.3 Fund Balance 268
8.4 Exempt Assets 268
8.5 Previously Appropriated Fund Balance 268
8.6 Fee Revenue 268
8.7 Non-Fee Fund Balance 268
8.8 Uncommitted Reserve 268
8.9 Target/Alternative Reserve 268
8.10 Excess Uncommitted Reserve 269

CHAPTER 6: SECTION 1 271
AGENCY ACCOUNTING GUIDELINES FOR REISSUING EXPIRED COFRS WARRANTS 271

CHAPTER 7: SECTION 1 281
EXTERNAL BANK ACCOUNTS 281
1.1 External Bank Account Approval Process 281
1.2 Deposit of Public Funds 282
1.3 Turnaround Report 282

CHAPTER 8: SECTION 1 283
CREDIT/ACCOUNTS RECEIVABLE POLICY 283
1.1 State of Colorado Credit Policy 283
1.2 State of Colorado Past Due Receivable Policy 284
1.3 Write-Off of Accounts Receivable 284
1.4 State of Colorado Accounts Receivable Write-off Policy 285
1.5 Cancellation of Accounts Receivable Submitted to CCS 285
1.6 Administrative Adjustment of Balances for Accounts Submitted to Central Collection Services 286
1.7 State of Colorado Policy on Forgiveness, Settlement, or Other Compromise of Debt Due the State 286

CHAPTER 9: SECTION 1 289
ACCOUNTING FOR CAPITAL ASSETS, INFRASTRUTURE AND RELATED DEBT 289
1.1 Capital Asset Reporting Systems 289
1.2 Definition of Capital Assets 289
1.3 Valuing Capital Assets 290
1.4 Capitalization Criteria 290
1.4.1 Dollar Thresholds 290
1.5 Estimated Useful Lives 291
1.6 Recording of Capital Assets 292
1.7 Recording Depreciation Expense 295
1.8 Disposing of Capital Assets in Governmental Funds 296
1.09 Recording Depreciation on Capital Assets Near the End of Their Useful Life 296
1.10 Transfer of Capital Assets Between Agencies 297
1.11 Dates for Recording Infrastructure Prospectively and Retrospectively 297

CHAPTER 9: SECTION 2 299
BASIC FINANCIAL STATEMENTS AND MANAGEMENTS DISCUSSION AND ANALYSIS -- FOR STATE AND LOCAL GOVERNMENTS 299
2.1 Statements Required Under GASB 34 299
2.2 Fund Structure Under GASB 34 299
2.3 Required Financial Statements for Stand-alone Statements 300
2.4 Tasks Required to be Performed by State Agencies 300
2.5 Other Uses of Fund 471 302
2.5.1 Recording Deferred Revenue for Long-term Receivables in Governmental Funds 302
2.5.2 Inception of a Capital Lease 302
2.5.3 Capital Lease Payment 302
2.5.4 Bond Issuance and Payments 303
2.5.5 State Grants and Federal Pass-Thru Grants 303
2.5.6 Other Items 303
2.6 Special and Extraordinary Items 304
2.7 Capital and Non-capital Grants 304
2.8 Restricted Assets 304
2.9 Risk Management Funds 304
2.10 Retirement Payouts 304
CHAPTER 10: SECTION 1 307
STATEWIDE SECURITY POLICY 307
1.1 Delegation 307
1.2 State of Colorado State Financial System Security Policy 307
1.3 Policy Guidelines 308
CHAPTER 10: SECTION 2 309
FINANCIAL DATA WAREHOUSE 309
2.1 Special Reports 309
2.2 Website Sponsors 311
APPENDIX 1 313
FISCAL CONTACT LIST 313
APPENDIX 2 327
COFRS CENTRALLY DEFINED CHART OF ACCOUNTS 327
INDEX 417

CHAPTER 1: SECTION 1
INTRODUCTION AND AUDIT RISK LETTER

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

FROM: Arthur L. Barnhart
State Controller

DATE: March 2003

SUBJECT: *FY02-03 Closing/FY03-04 Opening Procedures*

We have finally moved beyond the implementation phase of GASB 34/35. Based on feedback from our training sessions, we have added or clarified certain parts of the Manual to assist with the ongoing accounting and reporting requirements associated with the new reporting model. The focus of Chapter 9 of the Manual has switched to provide guidance on capital asset reporting and any related capital debt.

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" 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 encourage everyone to use the Financial Data Warehouse throughout the year and at year end as an added tool for monitoring the accounting functions within your departments.

These procedures are available on our website at **http://www.sco.state.co.us.** By the beginning of next fiscal year, the SCO website address will be changing. See the highlights section for the new address. 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 budget and staffing 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.

1.1 Audit Risk Letter

STATE OF COLORADO

JOANNE HILL, CPA
State Auditor

OFFICE OF THE STATE AUDITOR
(303) 866-2051
FAX (303) 866-2060

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

To: Agency Controllers

From: Joanne Hill, State Auditor

Topic: Risk Areas for Fiscal Year June 30, 2003 Audit

Date: March 4, 2003

In anticipation of our upcoming 2003 Single Audit, we are advising agencies to pay particular attention to the following risk areas:

→ **Internal Controls** - Ensuring that adequate internal controls are in place over the processing of and accounting for financial activity lessens the chance for potential misstatement or fraud. We have identified internal control environment issues in the prior year and will continue our review of agency internal control systems to determine any potential issues. In addition, we are concerned about internal control issues that may arise due to staffing shortages caused by budgetary restraints. For example, controls over the recording of financial activity (e.g. reconciliation and review) are critical this year. In addition, we anticipate potential lack of segregation of duties issues resulting from cutbacks. Please ensure that there are adequate compensating controls (e.g. review).

→ **Year-end cutoff procedures** - As in prior years, we will review cutoff issues. In particular, we are concerned with the payroll date change and will perform testing on the adjusting entries made by agencies.

→ **Cash Management** - Due to the current budgetary situation, resources need to be monitored closely, and we want to stress the importance of cash management. In the preceding audit we noted that agencies have had problems complying with the Cash Management Improvement Act (CMIA), and the timely processing of cash related transactions.

→ **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.

→ **Automatic Federal Reimbursements** - In order to ensure that a system generated federal reimbursement transaction has recorded the proper receivable, the initiating expenditure needs to be examined. In prior audits we have noted that several agencies do not maintain sufficient documentation in order to link these two transactions, and thus receivable amounts could not be verified. We will review agencies' use of documenting these types of transactions to ensure that adequate documentation is maintained.

→ **GASB 34 / Capital Assets** - This area will continue to have significance after 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, and specifically capital asset compliance.

→ **Information Systems**- As agencies update information systems, new opportunities and challenges arise in relation to 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** - We will continue to emphasize the importance of management's responsibility for communicating all adjustments arising from the audit to the State Controller's Office and the Office of the State Auditor in a timely manner. Communication is necessary to ensure that the same adjustments are made to both stand-alone statements and the State's financial statements. During our prior year audit, we noted a significant increase in the number of post-closing audit adjustments that were submitted after the deadline. Entries not made in a timely manner increase the risk of misstatement and delay the completion of the State's financial statements.

→ **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.

As always, we will be following up on prior year findings, performing routine audit tests as defined by generally accepted auditing standards, reviewing compliance with selected statutes, and addressing other agency-specific key financial items.

The soundness of our accounting procedures and controls have never been more important. Please do not hesitate to contact us if you have areas of concern that you would like us to look at or need assistance with any particular accounting or budgeting issues.

1.2 FY02-03 Closing and FY03-04 Opening Highlights

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

1. The Department of Personnel and Administration is transitioning their web site address to the Colorado.gov domain. Around the beginning of Fiscal Year 2003-04, the SCO web site will be changing to **www.colorado.gov/dpa/dfp/sco.** For a period of time, the old www.sco.state.co.us address will continue to work.

2. 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.)

3. Paper copies of most $0 dollar APs no longer need to be sent to the FAST. Send an e-mail to the appropriate specialist indicating in the subject line, "Please Approve $0 AP" and the associated document numbers. (See Chapter 2, Section 2.12)

4. 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.)

5. In governmental funds, certain accounts receivable accruals result in recording deferred revenue. These deferred revenues must be reconciled and converted to full accrual in fund 471. (See Chapter 3, Section 3.3)

6. The biweekly payroll for the period ended June 13 will be paid to employees on July 1, 2003. The biweekly payrolls for the periods ending June 13 and June 27 will be accrued and reported for financial statement purposes in FY02-03 but recorded against the FY03-04 budget.

7. The dollar threshold for recording consumable inventories on COFRS is increased to $100,000. Agencies may record consumable inventories for smaller amounts. Physical inventories must be completed for all consumable inventories. (See Chapter 3, Section 3.14)

8. Guidance for accounting for leases has been revised. The required accounting treatment is now the same whether or not a lease payment is made in the inception year of the lease. (See Chapter 3, Section 3.25)

9. The financial statement line item account groupings have been updated based on a review of last year's roll-ups. The most significant changes are in the Statement of Revenues, Expenses and Changes in Net Assets and the Cash Flow Statement. (See Chapter 3, Section 4)

10. The state's PERA contribution percentage in this fiscal year is 10.04 %. The suggested PERA pension footnote disclosure language has been updated. (See Chapter 3, Section 4.3)

11. There are changes to the exhibits: (See Chapter 3, Section 5)

    a. Exhibit A1 has significant changes due to the state being below the TABOR revenue limits.
    b. The submission and numbering process for the Exhibit H has been revised to improve our ability to track all the exhibits we receive.
    c. The Exhibit J now only has two adjustment columns, one for adjusting entries and one for presentation entries. All reclassification and adjusting entries are reported in the same column. In addition, the list of approved presentation entries has been expanded. The deadline for making adjusting entries to stand alone financial statements without the SCO approval is now September 2nd. (See Chapter 3, Section 5.14)
    d. A new exhibit is being used to report changes to capital asset balances. The State Controller's Office (SCO) is required to present a schedule showing additions and deductions to capital assets in the Comprehensive Annual Financial Report. In Fiscal Year 2001-02, the SCO attempted to prepare the schedule from selected account balances on COFRS. However, it was determined that the object code information for capitalized property purchases was not always consistent with the assets that agencies were capitalizing. Agency accountants indicated that they believed it was not practicable to ensure that the object and revenue source coding related to capitalized property purchases and donations exactly matched the assets capitalized. As a result, the SCO determined that an exhibit was the best option for gathering the information required for the disclosure of changes in capital assets. Exhibit W1 should be used by Governmental and Internal Service type activities and Exhibit W2 should be used by Enterprise type activities including higher education institutions. (See Chapter 3, Section 5.28 and 5.29)

12. Chapter 3, Section 5.16 lists the SCO assigned Federal Org Codes that are currently available. If there are updates to the CFDA numbers from the federal government before the end of the fiscal year, we will issue an alert notifying agencies of the changes and we will update the Manual on the SCO web site.

13. Chapter 5, Section 1 and Chapter 3, section 3.21 lists all of the SCO diagnostic reports available on COFRS, the purpose of the report, the fields and how to read them.

14. Chapter 9, Section 1 has been changed from GASB 34 implementation issues to providing guidance on recording and reporting capital assets and related capital debt.

15. Chart of Accounts Changes – Numerous changes have been made to the chart of accounts. The Chart is also updated on the SCO website each quarter. (See Appendix 2)

16. The SCO will distribute the report of Unrealized Gains/Losses on investments held by the Treasury to agencies after Period 12 close. In prior years, this report was distributed after Period 13 close.

17. In accordance with Senate Bill 03-197, the June payroll funded by General Funds will be reported as an expense for financial reporting purposes in FY02-03, but recorded against the FY03-04 budget. The SCO will issue an alert prior to year end with further information.

1.3 Agency Planning Guidelines For FY02-03 Closing And FY03-04 Opening Activities

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

1) Identify critical dates.

2) Identify critical tasks for new year opening activities:
   a) Review new year preliminary Long Bill for APP2 and annotation changes.
   b) Review all outstanding encumbrances: Are they valid for the new year?
   c) Add new APP2 records.
   d) Request changes/deletions of incorrect or unneeded APP2's by your field accounting specialist.
   e) Prepare Long Bill booking worksheet.
   f) Process AP's to record FY03-04 Long Bill using the book process.
   g) Prepare expense/revenue budget worksheets.
   h) Process expense (EB) and revenue (RB) budget documents.
   i) Process FY03-04 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.

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. Segregate the liability into current and non-current portions.
   f) Clear (pay) outstanding invoices; record payables.
   g) Review balance sheet accounts for accuracy.
   h) Confirm intra/interfund payables/receivables in excess of $1,000.
   i) Record and process all cash receipts by the Treasurer's closing date.
   j) 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 and use e-mail or electronic submissiom.
   o) Submit agency/department financial statements if required.

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.

1.3 Agency Planning Checklist FY02-03 Closing/FY03-04 Opening

Due Date	*Date Completed*	*Task*	*Ref. Page #*
		Italics = closing; regular type = opening.	
Beginning July 1		The following items are ongoing accounting issues that agencies need to be aware of during the fiscal year to help ensure the year-end closing process goes smoother. The issues may not apply to every agency. The issues are grouped by topic area:	
		Capital Assets and Infrastructure:	
	_____	*Establish and publish the planned condition level at which infrastructure assets reported under the modified approach will be maintained. (Department of Transportation only)*	
	_____	*For infrastructure assets reported under the modified approach, estimate the dollar amount of expenditures necessary to maintain that infrastructure at the planned condition level. (Department of Transportation only)*	
	_____	*Record depreciable assets separately from nondepreciable assets (affects land improvements and art & historical treasures).*	
	_____	*Use account type 23 for capital asset acquisitions by non-higher education proprietary fund types.*	
		Capital and Operating Debt:	
	_____	*Amortize premium/discount and gain/loss on debt refunding (debit/credit 6730, or 6740 and debit/credit balance sheet account 2801, 2806, 2803, 2807, or 2809.)*	
	_____	*Record capital asset related debt separately from operating debt.*	
	_____	*Record bond premium proceeds in an other financing revenue source code (RSRC 7010) separately from bond proceeds (RSRC 7000), and track the premium in a separate balance sheet account (2801 or 2806) for future amortization.*	
	_____	*Code capital grants separately from operating grants. Capital grants should be recorded in revenue source codes 7430, 7530, 7630, 7730, or 7830.*	
		Assets and Liabilities:	
	_____	*Record deferred revenue related to advances (250X) in balance sheet codes separately from deferred revenue related to long-term assets such as taxes receivable (2530).*	
	_____	*Record restricted assets and related liabilities in a fund separate of the related operating fund for the activity. You may need to request that SCO create a new fund.*	
	_____	*Record proprietary fund type assets and liabilities in current and noncurrent accounts to support a classified statement of net assets*	
	_____	*Prepare to segregate year end current liabilities (due within one year) from noncurrent liabilities (due after one year) for governmental funds. This requirement includes compensated absences.*	

Due Date	*Date Completed*	*Task*	*Ref. Page #*
		Italics = closing; regular type = opening.	
	_____	*Record the principal of permanent funds (nonexpendable portion) in a fund separate from the earnings or expendable portion of the permanent fund.*	
	Revenues and Expenditures:		
	_____	*Use intrafund and interfund coding to separate disbursements of pass-through federal grants (object code 5770 and 5771) and state grants and contracts (object codes 5775 and 5776).*	
	_____	*Code additions to Permanent Funds to revenue source code 9525.*	
	_____	*Record deferred compensation plan contributions segregated between member contributions (RSRC 9531) and employer contributions (RSRC 9532)*	
	_____	*For internal service funds serving primarily governmental activities, record internal service fund charges for services in the accounts that indicate the source of the revenue by program (RSRC 44XX). Also for internal service funds, record all external transactions in the Non-Program Service Fee revenue sources codes (revenue source class 440) or in RSRCs outside 44XX. This will allow SCO to exclude external transactions from the year end look back adjustment.*	
Beginning **March 3**	_____	Changes and deletions to APP2 submitted to field accounting specialist for approval.	49
Beginning **March 3**	_____	Submit requests to COFRS for FY03-04 automatic document numbering prefix identifiers (ADNT table entries).	33
April 18	_____	*Requisitions for items not on state contract or price agreement must be received by agency purchasing contacts --- delivery by June 30.*	n/a
May 9	_____	*Purchase requisitions for items on state contract/price agreement received by appropriate purchasing agent --- delivery by June 30.*	n/a
May 31	_____	*Expired warrant selection process runs and populates EXPW table for agency review and posting of federal portion.*	99
June 9	_____	*Bank confirmations sent to confirm all agency bank accounts.*	175
June 16	_____	*Requests to cancel or reissue aged warrants from the EAP18R report submitted to SCO for processing prior to the expired warrant purge.*	99
Beginning **June 16**	_____	Review EAP03R for Aged Open Encumbrances Report for identification and posting of a lapse indicator to PORL.	41

Due Date	*Date Completed*	*Task*	*Ref. Page #*
		Italics = closing; regular type = opening.	
June 20	_____	Target date to have all revenue receiving appropriations active in COFRS and to notify the Department of Revenue of the coding string.	57
June 20	_____	Deadline for agencies' 3rd level approval on AP transactions needed to record FY03-04 Long Bill.	54
June 25	_____	*Requests submitted to SCO for the cancellation of FY02-03 warrants. No FY02-03 warrants will be canceled after* ***June 25*** *;they will be canceled in FY03-04.*	99
June 30	_____	*Physical inventory of consumable goods completed on or before this date.*	88
June 30	_____	*Petty cash and change funds counted.*	187
June 30	_____	*Cash deposited with the State Treasurer's Office prior to the cutoff (walk-in cutoff is 2:00 pm). Wire or electronic transfer to the treasurer by close of business.*	85
June 30	_____	*All inventory module transactions must be cleared by the close of business.*	89
July 3	_____	*Deadline for Initiation of IT's required for period 12 close.*	78
July 8	_____	*Last FY02-03 biweekly payroll posted.*	84
July 8	_____	*IT's with higher education processed.*	78
July 10	_____	*CR documents completed and approved by the State Treasurer.*	85
July 11	_____	*IT's with non higher education processed.*	78
July 11 – 25	_____	*Initiate intra/interfund receivable/payable confirmations and refer disputed amounts to your field accounting specialist as early as possible in this period.*	203
July 11	_____	PO's accepted on COFRS for encumbrances to automatically roll.	39
July 11	_____	PORA table reviewed for roll/lapse and changes made to account codes prior to encumbrances automatically rolling to FY03-04. **Appropriation codes for rollforwards should have $0 if necessary so that the code will accept the rollforward encumbrance.**	39
July 11	_____	*All balances from balance sheet 2751 cleared.*	99
July 11	_____	*Deadline for booking FY02-03 Supplemental Bills and FY02-03 Special Bills with expenditure authorizations.*	n/a

Due Date	Date Completed	Task	Ref. Page #
		Italics = closing; regular type = opening.	
July 11	_____	*Clear all default and clearing accounts. These include the following balance sheet accounts: 1583-1599, 2510, 2520 and 2751. (Target date)*	94
July 11	_____	*Rollforward requests submitted to SCO.*	71
July 11	_____	*All intra/interfund receivable/payable issues related to Central Services billings resolved with Audrey Aultman, (phone 303-866-2433).*	203
July 11	_____	*Budget transfer and overexpenditure requests submitted to SCO.*	63
July 18	_____	*Capital Construction CCCAS form for reversions submitted to SCO.*	210
July 18	_____	Capital Construction CCCAS forms to extend spending authority for expiring projects submitted to SCO, with the appropriate AP document signed screen print attached.	211
July 23	_____	*All Highway Users Tax Fund Certifications submitted to the State Treasurer by noon.*	n/a
July 23	_____	*All Tobacco Cash Fund Certifications submitted to the State Treasurer by noon.*	n/a
July 25	_____	*Last day to confirm intra/interfund receivables/payables.*	203
July 30	_____	*Compensated absences accruals must be completed by the close of period 13. The* ***PERA percent is 10.04%*** *for FY02-03; Medicare is included in the annual leave accrual.*	86
July 30	_____	*Period 13 of FY02-03 closes for agency input.*	n/a
July 30		The following items summarize other accounting entries that agencies should review and evaluate to determine if they apply:	
		Assets and Liabilities:	
	_____	*Record any current year infrastructure additions.*	
	_____	*Track capacity or efficiency enhancements that qualify for capitalization of infrastructure assets under the modified approach. Post entries to 471 to capitalize these assets and provide for elimination of the expenditure recorded in the governmental fund.*	

Due Date	***Date Completed***	***Task***	***Ref. Page #***
		Italics = closing; regular type = opening.	
	_____	*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.	
	_____	*Review the balances in Balance Sheet codes 1362/1363 and 1762/1764 to determine if loans receivable are properly classified between current and noncurrent/long-term. Proprietary funds are required to segregate balances into current and noncurrent portions. Governmental funds are not required to segregate the balances between current and noncurrent, but they should record the loans in the accounts that best matches the nature of the loans.*	
	_____	*Reclassify a portion of compensated absences as current. For governmental funds this entry is made in 471, and for all other funds, it is made in the fund that will make the payment.*	
	_____	*Governmental funds accrue compensated absence liabilities in the fund only to the extent that they are due and payable at June 30. Do not accrue amounts of known retirements that are due and payable in the following year.*	
	_____	*Reclassify the unspent portion of capital bond proceeds and related premium/discount to noncapital debt. (Out of 2800 and 2801 and into 2805 and 2806.)*	
	_____	*Clear all intragovernment receivables and payables of agency funds through cash before the close of Period 13.*	

Due Date	Date Completed	Task	Ref. Page #
		Italics = closing; regular type = opening.	
	_____	*Higher Education institutions should reclassify restricted cash and restricted investments from the existing cash and investment accounts to 1034 and 1634. This entry should be made in fund 399. If restricted cash is held by the State Treasurer, the entry in 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.*	
	_____	*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.*	
	_____	*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.*	
	Expenditures/Expenses		
	_____	*Record depreciation on all fixed assets (except infrastructure under the modified approach) for FY 02-03. This task can be done on a more frequent basis during the fiscal year at the agency's discretion.*	
August 4	_____	*Letters due for approved overexpenditures.*	63
August 15	_____	CCCAS forms to reestablish capital construction continuing appropriation spending authority submitted to SCO.	216
August 20	_____	*Variance analysis responses submitted to SCO.*	98
August 20	_____	*Agency exhibit listing and completed exhibits A1, A2, B, C, D1 D2, E, F1, F2, G, I, J, L, M, N, O, P, Q, R, S, T, U, V, W1 and W2 submitted to SCO.*	121

Due Date	*Date Completed*	*Task*	*Ref. Page #*
		Italics = closing; regular type = opening.	
August 20	_____	*Financial statements submitted to SCO; AJE's proposed.*	103
August 29	_____	Deadline for booking FY03-04 Special Bills with FY03-04 spending authorizations.	56
August 29	_____	Completion date for booking all continuing capital construction appropriations.	212
September 22	_____	*Exhibit K due to SCO.*	157
September 26	_____	*Management's Discussion and Analysis due to SCO for agencies/institutions issueing stand alone financial statements..*	103
September 30	_____	*Accounts Payable relating to FY02-03 should be cleared.*	78
November 7	_____	*Annual Travel Report turnaround forms due to SCO.*	245

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 1	FY03-04 table initialization completed - see Chapter 2, Section 1.3 for the list of tables to be initialized.
March 3	New year budget tables are available.
March 3	System available for input of FY03-04 pre-encumbrances and encumbrances into SUSF. There will be numerous errors that should clear when the FY03-04 appropriation and budget documents are processed. Please refer to Chapter 1, Section 4 for additional discussion of this issue.
March 3	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 FY02-03 APP2 table entries were initialized over the weekend to reflect valid FY03-04 hierarchy.
March 3	Agencies may begin to delete FY03-04 CERT & ORGN entries. All deletions will be made prior to calendar year end.
March 3	New year prefix identifier '04' will automatically be available at this date. Agencies may change ADNT new year automatic document numbering prefix identifiers beginning on this date.
March 21	*Draft Request for Proposals to be published by State Purchasing should be to State Purchasing for Group I agencies to ensure delivery of goods and services by June 30.*
March 28	Begin nightly run of book process.
April 11	*Close of period 9 FY02-03.*
April 18	*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 25	*Draft of invitations to bid must be to State Purchasing from Group I agencies.*

March 2003

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April 2003

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May 9 *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 16 *Close period 10 FY02-03.*

May 23 *Deadline to request changes to existing COFRS extracts.*

May 31 *Expired Warrants Selection Process runs and populates the EXPW table for agency review and posting of federal portion. See Chapter 3, Section 3.23.*

June 9 Ba*nk confirmations sent to confirm bank accounts. See Chapter 3, Section 5.17 for instructions and the bank confirmation form.*

June 13 *Close period 11 FY02-03.*

June 16 *Application Services responds to requests for weekly scheduling of existing COFRS extracts by this date.*

June 16 *Begin production of GNL21R for periods 1 through 11 of FY02-03.*

June 16 *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 18 Coding changes for final billing corrections for Multi-Use Network, data lines, or phone lines prior to fiscal close communicated to the Department of Personnel and Administration.

June 20 Target date to have all revenue receiving appropriation codes for FY03-04 active in COFRS and to notify the Department of Revenue of coding string (see discussion in Chapter 2, Section 2.9).

June 20 Deadline for agencies' level 3 approvals on AP transactions needed to record the FY03-04 Long Bill.

June 20 *Purge of aged warrants.*

March 2003

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June 23 *GNL21R available on INFOPAC only.*

June 23 *Reports on purge of aged warrants to be distributed.*

June 23 *Last FY02-03 M1 payroll to be posted in nightly cycle to COFRS.*

June 25 *Last possible day to freeze an inventory for year end adjustment.*

June 25 *Deadline to submit requests to SCO for the cancellation of FY02-03 warrants. All requests submitted by this date will be processed prior to month end. No FY02-03 warrants will be canceled after June 30 in FY02-03; they will be canceled in FY03-04. See Chapter 3, Section 3.23 for explanation of FY02-03 warrants canceled in FY03-04.*

June 30 Deadline for having FY03-04 Long Bill recorded, approved, and reconciled. Deadline for recording expense budgets to be active July 1.

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

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

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

June 30 *Treasury cash cutoff. Walk-in deposits must be at the State Treasurer's Office by 2:00 pm to be recorded in balance sheet account 1100 - Operating Cash for FY02-03.*

June 30 *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 30 *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 30 *All year end reports (RYE) will begin to run on the revised schedule for the closing period (run nightly, weekly, monthly).*

June 30 Nightly run of Book Process is turned off.

June 2003

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July 1 – July 31	*The document suspense file "SUSF" needs to be cleared daily of all FY02-03 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.*
July 1-11	*FYE02R and INV02R available on INFOPAC nightly.*
July 1	FY03-04 period 1 open for all accounting transactions.
July 1	*Last central payroll FY02-03 "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 3	*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 5.30.*
July 4	STATE HOLIDAY
July 7	*Overexpenditure reports will be available.*
July 7	*State Controller's Office diagnostic reports available on INFOPAC.*
July 8	*Deadline for processing IT document with higher education institutions including direct billing.*
July 8	*Last FY02-03 B1 payroll posted to COFRS (pay period beginning June 15).*
July 9	*Deadline to reissue expired warrants in FY02-03 from balance sheet account 2751.*
July 10	*Deadline to have FY02-03 CR documents approved by State Treasury (Treasury fax number 303-866-2123).*
July 11	*Biweekly payroll for the pay period ending on this date will be the first recorded in FY03-04.*
July 11	*Last day to have FY02-03 encumbrance documents accepted on COFRS SUSF for encumbrances to automatically roll to FY03-04.*

June 2003

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July 11	*Deadline to have appropriation codes activated by an AP document ($0 AP if necessary) so code will accept rolled forward encumbrance (EPS transactions).*
July 11	*Close of period 12 (non-higher education IT cutoff and PV cutoff.)*
July 11	*Clear all balances from balance sheet 2751 per Chapter 3, Section 3.24.*
July 11	*Target date to clear all default and clearing accounts. (These include the following balance sheet accounts: 1583-1599, 2510, 2520 and 2751).*
July 11	Process run for modification and rollover of FY02-03 purchase requisitions and purchase orders.
July 11	*Deadline to submit rollforward requests to State Controller (See Chapter 3, Section 2).*
July 11	*Deadline for booking FY02-03 Supplemental Bills and FY02-03 Special Bills with expenditure authorizations.*
July 11	*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 11	*Resolve intra/interfund receivable/payable issues related to Central Services billings with Audrey Aultman (phone 303-866-2433) by this date.*
July 11	*Last day to make entries to the PORA table to change coding for EPS encumbrance documents. Process run for the modification and rollover of FY02-03 purchase requisitions and orders into FY03-04.*
July 11	*Deadline for submitting appropriation transfer and overexpenditure request forms.*
July 11 – 25	*Initiate intra/interfund receivable/payable confirmations and refer disputed amounts to your field accounting specialist as early as possible in this period.*
July 14 – July 31	*Overexpenditure reports and SCO diagnostic reports will be available on INFOPAC on these business days.*
July 14	*Period 13 of FY02-03 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 16	SCO issues the Unrealized Gain/Loss Report on market valuation of Treasurer's pooled cash.
July 18	*Capital Construction CCCAS form for reversions due to SCO.*

June 2003

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July 18	Capital Construction CCCAS forms to extend spending authority for expiring projects due to SCO, with the appropriate signed AP document screen print attached.
July 22	First FY03-04 B1 payroll posted to COFRS (pay period beginning June 29).
July 23	First FY03-04 M1 payroll posted to COFRS July 25.
July 23	*All Highway User's Tax Fund and Tobacco Cash Fund Certifications are due to Treasury by 12:00 noon.*
July 25	*Final day to confirm intra/interfund receivable and payable balances. See Chapter 3, Section 5.30.*
July 25	*State Controller and OSPB to approve or disapprove all transfer and overexpenditure forms.*
July 25	*Bank confirmations should be received back from your financial institution by this date for the completion of risk classification on Exhibit M.*
July 30	*Period 13 of FY02-03 closes for agency input.*
July 31	*Period 13 of FY02-03 open for SCO input only. Only JA's, AP's and TA's may be processed.*
August 1	*FY02-03 final close.*
August 1	*Period 13 final close balances will be used as the basis for preparation of both agency statements and statewide general purpose financial statements.*
August 1	Roll ending FY02-03 balance sheet balances as FY03-04 beginning balance complete with reporting categories and grant budget line breakdown. (See Chapter 1, Section 3.13 for more detailed discussion.)
August 1	*Intra/Interfund Receivable/Payable Confirmation Forms due to SCO.*
August 4	*Begin production of final GNL21R for FY02-03 for distribution on microfiche and INFOPAC.*
August 4	*Deadline for overexpenditure letter for any approved overexpenditure and letter of explanation for deficit fund balances.*
August 6	*SCO distributes Exhibit Reconciling Balance Report,Exhibit J Data Report,Unrealized Gain/Loss Report, and Variance* A*analysis Reports, and requests for responses to the variance analysis report.*

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August 8	Target date for booking of State Controller approved rollforwards.
August 8	*Final GNL21R for FY02-03 available on INFOPAC.*
August 8	Close of period 1 FY03-04.
August 8	Turnaround uncommitted cash reserves reports mailed to agencies.
August 15	CCCAS forms to reestablish capital construction continuing appropriation spending authority due to SCO.
August 15	Cash reserves turnaround report due to SCO.
August 20	*Financial statements from all state agencies are due (see Chapter 3, Section 4 of these instructions for details on financial statements).*
August 20	*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, V, W1 and W2 due to SCO (see Chapter 3, Section 5 for details on exhibits).*
August 20	*Variance analysis responses due to SCO.*
August 25	All funds return to full appropriation control, except funds 471 and the higher education 3XX funds.
August 29	Deadline for recording all capital construction continuing spending authority, and target date for recording special bills in COFRS.
September 12	Close of period 2 FY03-04.
September 12	Deadline for booking FY03-04 Special Bills with FY03-04 spending authorizations.
September 19	*Issue General Purpose Financial Statements for June 30 (Limited Distribution).*
September 19	*Uncommitted Cash Reserves Report due to OSPB and JBC.*

June 2003

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August 2003

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September 22 *Exhibit K due to SCO.*

September 26 Management Discussion and Analysis (MDA) due from agencies/institutions issuing stand alone financial statements.

September 30 Accounts payable relating to FY02-03 should be cleared.

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

October 10 Target completion date for booking restrictions for previous year overexpenditures.

October 17 Close of period 3 FY03-04.

October 31 Issue Schedule of Expenditures of Federal Awards.

November 3 *Finalize Comprehensive Annual Financial Report (CAFR) with state auditor opinion.*

November 7 *Completed annual travel report turnaround forms due back to SCO with distribution of expense by source of funds.*

November 28 *Due date for State Controller's statutory loan and advance report.*

December 31 *Financial Responsibility and Accountability Act Statements due to State Controller.*

January 16 Second quarter FY03-04 closing.

April 16 Third quarter FY03-04 closing.

September 2003

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February 2004

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April 2004

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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 FY03-04 budgets and pre-encumbrances or encumbrances before July 1. See Section 4 in this Chapter for more information on encumbrance issues. 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 FY02-03 and FY03-04:

FY02-03:
Date = 06 30 03
Accounting Period = 12 03, or 13 03
Budget FY = 03

FY03-04:
Date = 07 XX 03, or 08 XX 03
Accounting Period = 01 04, or 02 04
Budget FY = 04

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 "04" will automatically be available beginning **March 3**.

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 FY02-03 and FY03-04 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 of Colorado Contract Procedures and Management Manual requires specific language to be included in the contract. Please refer to that manual for details.

OMB Circular A-133 defines subrecipient as, "Subrecipient means a 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/OMB/circulars.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 State of Colorado 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 internal management reporting purposes.

3.8 Presence Budgetary Control

Until **August 25** 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 25**, 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 303-239-4357 before leaving for the office to ensure the system is available on that weekend. The system will not be available on the weekends of period 12 and 13 closing.

3.10 Cash Adjustments on Journal Adjustment 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 3 of these instructions for policies and procedures for applying for a loan/advance.

3.12 Dating of Warrants

All payment vouchers that are accepted in COFRS and recorded on the scheduled payment report (EAP04) as of June 25 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 FY02-03. All payment vouchers entered and accepted in COFRS and recorded on the scheduled payment report (EAP04) after **June 25** 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 FY03-04.

3.13 Ledgers Rolled after FY02-03 Final Close

Following FY02-03 final close on **August 1** , beginning FY03-04 balance sheet account balances will be established on the FY03-04 online ledgers based on the FY02-03 final balance sheet balances. You will receive two reports (FYE07R1-Roll Forward Summary Trial Balance By Agency Within Fund and GNL21R1- General Ledger Year-To-Date Detail by Fund Within Agency) giving you ending and beginning balances by fund, agency, and account. Beginning FY03-04 account balances will be reflected on the July 2003 (FY03-04 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 FY02-03 periods 1-13 will be available in INFOPAC on **August 8** .

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

3.16 COFRS Fiscal Year Document Closing Table

The following are the last dates for processing COFRS transactions for FY02-03. 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 30
IA	Physical inventory adjustment	June 30
OC	Over the counter	June 30
SN	Stock return	June 30
SR	Stock requisition	June 30
TI	Stock transfer issue	June 30
TR	Stock transfer receipt	June 30
CR	Cash receipt	**July 11**
CX	Check cancellation	**July 11**
IN	Invoice	**July 11**
IT	Interagency	**July 11**
MW	Manual warrant	**July 11**
OE	Open end purchase order	**July 11**
PB	Payroll voucher	**July 11**
PC	Central purchase order	**July 11**
PD	Departmental purchase order	**July 11**
PG	Price agreement release	**July 11**
PO	Purchase order	**July 11**
PV	Payment voucher	**July 11**
RB	Revenue budget	**July 11**
RQ	Requisition	**July 11**
RX	Standard EPS requisition	**July 11**
SC	Service contract	**July 11**
WR	Warrant reconciliation	**July 11**
JV	Journal voucher	**July 30**
EB	Expense budget	**July 30**
TB	Expense budget transfer	**July 30**
DP	Fixed asset depreciation	**July 30**
FA	Fixed asset acquisition	**July 30**
FC	Fixed asset modification	**July 30**
FD	Fixed asset disposition	**July 30**
AP	Appropriation	**August 1**
JA	Adjusting journal voucher	**August 1**
TA	Transfer of appropriation	**August 1**

CHAPTER 1: SECTION 4
ENCUMBRANCE ISSUES

KEY DATES

March 3	New year tables and encumbrance transactions available for modification and input.
July 11	Last day to have FY02-03 encumbrance transactions accepted into COFRS for encumbrances to automatically roll into FY03-04.
July 11	Last day to make entries to the PORL table to lapse or roll EAP or EPS encumbrance documents. System default is to roll the encumbrance amount into the new fiscal year.
July 11	Last day to make entries to the PORA table to change coding for EPS encumbrance documents. Account coding changes for non-EPS documents may be made directly in the rollover document from the suspense file. Process run for the modification and rollover of FY02-03 purchase requisitions and orders into FY03-04.

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 04). **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 FY03-04 purchase requisitions (RX and RQ documents) and purchase orders (PC, PD, PG, SC, OE, and PO documents) prior to the beginning of FY03-04 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 FY03-04 Contracts Prior to July 1

During the period from **March 3** 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 FY03-04 encumbrance documents into COFRS for the amounts required to be encumbered for FY03-04 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 FY03-04 appropriations.

If an agency does not have FY03-04 appropriations recorded on COFRS at the time that a FY03-04 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 FY02-03 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 11** all FY02-03 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 FY02-03 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 1-11**. This report should be reviewed often to assist in determining the purchase orders that will roll and those that will lapse. The report will be generated every night until all of the FY02-03 purchase orders have been closed.

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

Unique Features for Extended Purchasing Agencies:

The EPS purchase order roll process will be as follows:

1. The system will read the "ROLL ACTN" field on the PORL table. If the purchase order is marked to lapse, a zero dollar payment voucher will be created and processed through COFRS in the old year. These documents will accept automatically without any action from agency personnel. The document number will begin PV 999. The actual PV number will appear on FYE02R.

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 Technical Management Unit (TMU) (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 11** . The process to change an account code is as follows:

   - Go to the PORA table. This table displays all open EPS purchase order documents including the detail account codes.

   - There are two account code lines for each purchase order. The first line 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 11** . 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 11** , the changes MUST be identified and entered onto PORA before **July 11** . Changes made after that date will not be taken into account in the roll process.

- A flag has been added to the PORL table that indicates a change 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 FY03-04 in order for the RO document to accept in the new year. If the price agreement on the FY02-03 PG is not valid in FY03-04, the PG document should be flagged to lapse (L) on the PORL table and a new PG document entered in FY03-04 for the new price agreement. Without valid entries in PASM and PAVC, the RO will reject.

4. All EPS purchase order documents and their disposition will be reported on the FYE02R report.

Unique Features for 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
FY03-04 COFRS TABLE INITIALIZATION

KEY DATES

March 3 New year tables available; agencies can begin changing agency defined tables and request changes to centrally defined tables (including budget tables).

On **March 1**, COFRS will run the new year table initialization (NYTI) process to initialize tables for FY03-04. 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 FY02-03 account code structure (both the required codes and the optional codes) to determine if the structure will meet their needs for FY03-04. Agencies may begin to modify agency defined tables or request modifications to centrally defined tables for FY03-04 on **March 3**. Following are the key dates for this section.

1.1 Changes to Centrally Defined Tables

To request changes to any centrally defined table other than budgetary tables, contact 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 FY03-04 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 "04" in the **FY** (fiscal year) field. This allows the new record to edit against FY03-04 reference tables. This field automatically defaults back to the current fiscal year (03) after the add or change action is completed.

Although recurring entry records for the new fiscal year may be added at any time prior to July 1, records should not be changed until at least June 4 to allow the June recurring transactions to be generated; June transactions (last for the old fiscal year) will generate on June 2.

1.3 List of COFRS Tables Initialized for FY03-04

The following tables have been initialized for FY03-04.

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

CHAPTER 2: SECTION 2
FY03-04 BUDGET

KEY DATES

March 3	New year budget tables available.
March 28	Begin nightly run of book process.
June 20	Target date for communicating new revenue receiving account coding to Department of Revenue.
June 20	Deadline for agencies' level 3 approval on AP transactions needed to record the FY03-04 Long Bill.
June 30	Deadline for having FY03-04 Long Bill recorded, approved and reconciled. Deadline for recording expense budgets.
August 8	Target date for booking of State Controller approved rollforwards.
August 29	Completion date for booking all continuing capital construction appropriations and special bills.

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

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 FY03-04, this may be done any time after **March 3**.

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 FY02-03 LBAR, LBGR, FSCT, LBLR, and APP2 tables with an active status and populates those tables for FY03-04 based on the FY02-03 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 3**.

All APP2 tables rolled from the prior year populate in FY03-04 as non-approved. Please work closely with your field accounting specialist to ensure your FY03-04 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 FY03-04. As a reminder, if you keep track of FTE counts on your APP2 records, any changes necessary should also be completed at this time.

2.2 Appropriation Type Codes

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

2.3 Spending Authority Indicators

All COFRS 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 FY03-04 we will use the same process for recording the Long Bill into COFRS that we used in FY02-03. 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 - FY03-04 APP2 Tables

The first step in the process is for agencies to review their FY03-04 APP2 tables created by NYTI and create new FY03-04 APP2 records where needed. Soon after the NYTI process runs over the weekend of **March 1**, SCO produces a report that lists all of an agency's FY03-04 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 FY03-04. 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 FY03-04 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 FY03-04 APP2 tables and the FY02-03 AFSI, AFSF, AFSC and AFSG (AFSx) tables as its sources to create base coding in the FY03-04 shell document. This shell document contains the following codes (actual AP field title shown in UPPERCASE):

- BUDGET FY - Budget fiscal year 04.
- 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 FY02-03 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 FY02-03 options.
- B/A OPTION (on the AP Header) - Budget authority option per FY02-03 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 FY02-03 AFSx tables; if the combination was annotated in the FY02-03, the shell will carry the same codes as the previous year. If the combination was not annotated in FY02-03, 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 FY02-03 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 "04" prefix for all agencies in the automatic document numbering table (ADNT) when the FY02-03 tables are rolled into FY03-04 by the NYTI process. If there is a "04" 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 - 04
000000001	=	Next sequential number from ADNT table

If an ADNT entry "04" 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 - 04
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 0415100001
AP AAA 0415100002

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 FY03-04 Long Bill by **June 20** .

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 28** . 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 FY03-04 Long Bill must be recorded by the agencies and approved and reconciled by the FAST by **June 30** . In order to accomplish this task, agencies must have all AP documents used to record the Long Bill completed and 3rd level approval applied by **June 20** . 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 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 28** through June 30. The automated EB process reads the APP2 table and looks for records that meet the following criteria (actual EB field names shown in UPPERCASE):

- The BUDGET FY field is "04"
- 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 - 04
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 - 04
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 29** .

2.8 Nonappropriated Spending Authority

The recording of either new or carryforward nonappropriated spending authority may begin at any time after **March 3**. 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 3**. Agencies do not have to wait until FY02-03 closes to carryforward grants into FY03-04. However, if an agency wishes to carryforward a grant prior to the close of FY02-03, once the FY03-04 appropriation authority is recorded, the FY02-03 appropriation code will be deactivated. If you are requesting a carryforward prior to the close of FY02-03, 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 FY02-03 to FY03-04 the agency must prepare an AP transaction and attach the appropriate documentation as described below:

- If the federal funds were 100 percent recorded in FY02-03 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 FY02-03 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 FY02-03, 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 FY02-03 (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 FY03-04. 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 3**. As with federal funds, if the carryforward is done prior to close of FY02-03, the FY02-03 appropriation code will be deactivated when the FY03-04 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 FY03-04, the deadline for activating coding in COFRS and communicating with DOR is **June 20** . To activate coding contact your field accounting specialist.

Changes should be provided to Dennis Carroll at:

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

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 FY03-04 spending authority for any approved FY02-03 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 10** 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.

2.12 $0 AP Documents (new for FY 03-04)

Agencies are no longer required to send the FAST a paper copy of most zero dollar ($0) AP documents. A $0 AP document is defined as having all $0's on the FIRST screen of the AP document (the Header page). Processing of a $0 AP document is accomplished by first applying level 3 approval to the document then sending an e-mail request to the applicable FAST team member. It will be helpful to put the message "please approve $0 AP's" in the subject line. The e-mail will need to indicate the document number(s) of the AP(s) you would like approved and any associated APP2 records that need approval. This procedure will apply to all zero dollar AP documents except for the following situations where a signed copy of the AP document is required.

- The AP document has attached supporting documentation (e.g., releasing restricted federal spending authority based on a grant award, or booking restrictions based on approved over expenditure forms).
- Any other AP document your FAST team member requests to be signed and submitted to the SCO.

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

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

3.1 Recording Annotations as Part of Budget Booking

1. When specific sources and dollar amounts are included in the source annotations, cash and 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 Diagnostic Reports

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). A final diagnostic report will be generated after period 13 close showing all variances with the budgeted annotations. It is important to note that the variances shown on the diagnostic reports do not constitute an overexpenditure as defined by CRS 24-75-109. Any questions about this process should be directed to your field accounting specialist.

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. 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 7 , July 14 – July 31	Overexpenditure reports are available on these business dates.
July 11	Overexpenditure and Transfer Forms are due at SCO.
August 4	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 and Document Direct 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 State of Colorado Fiscal Rules: Rule 7.4.) You need to submit a revised form no later than July 11 . Statutory funds with cash funding source codes that have underearned revenue are not considered overexpenditures if the fund has sufficient fund balance to cover the underearning. (Note: The State Controller cannot approve an overexpenditure that results in a deficit fund balance.) 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 25 . The exception is transfers of cash to cash exempt spending authority within the same funding source. These transfer requests will be approved by OSPB and SCO weekly. You will be notified by the State Controller's Office whether or not your request is approved no later than July 25 .

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 25 .

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 FY03-04 for an FY02-03 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 4 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 FY03-04 will be restricted in the same amount as approved for the FY02-03 overexpenditure. The deadline to record the restriction is October 10 . 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 4 containing the following information:

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

1.5 Methodology Used to Determine Overexpenditures

For FY02-03, 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 the budget or earned revenues. In the case of reserve appropriations, the annotated budget will be added to earned revenues in the allocation calculation.

4. Remaining expenditures will be allocated next to the General Exempt and then to the General funding types based on the lesser of the budget or unallocated expenditures.

5. Remaining unallocated expenditures will then be distributed to the Cash Exempt and Cash funding types to the extent earned revenues exceed the budget amount.

6. Finally, any remaining expenditures will then be added to either General Exempt, if fund 100, Capital Construction Exempt if fund 461, or Cash Exempt if in another fund.

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

Attachment

cc: DOAC Field Controllers

Attachment A

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

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

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

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

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

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

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

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

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

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

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

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

Fiscal Year 2002-2003
Appropriation Transfer Authorization

Agency Code: Fund #: ☐ Estimate ☐ Final

Department/Agency: _____ Date:

Requested by: _____ Title: _____ Phone:

FROM: **TO:**

Long Bill Line Title	LB Line #	Funding Source	APPR Code	TYPE	Amount	Long Bill Line Title	LB Line #	Funding Source	APPR Code	TYPE	Amount
					$						$
					$						$
					$						$
					$						$
					$						$
					$						$
					$						$
				TOTAL	$					**TOTAL**	$

EXPLANATION (Provide separate form for unrelated programs and lines)

_____

STATE CONTROLLER'S OFFICE	OFFICE OF STATE PLANNING & BUDGETING	CGTS - APPLICATION SERVICES
RECEIVED: FAST REVIEW:	RECEIVED: ☐ Approved ☐ Disapproved OSPB: Date:	COFRS DOCUMENTS

Fiscal Year 2002-2003

Account Overexpenditure Authorization

Agency Code: Fund #: ☐ Estimate ☐ Final

Department/Agency:_____ Date:

Requested by:_____ Title:_____ Phone:

Long Bill Line Title	Long Bill Line #	Funding Source	APPR Code	Current Spending Authority	Estimated FY00-01 Expenditures	Estimated Over-Expenditures FY00-01	Estimated Amount to be Disbursed After Date of Request	Estimated Date of Initial Over-Expenditures	P/R Dates	Funding Source Code Type
				$	$	$	$			
				$	$	$	$			
				$	$	$	$			
				$	$	$	$			
				$	$	$	$			
				$	$	$	$			
				$	$	$	$			

Estimated Date of Initial Overexpenditures: **P/R Dates?**

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

_____

STATE CONTROLLER'S OFFICE	OFFICE OF STATE PLANNING & BUDGETING	CGTS - APPLICATION SERVICES
RECEIVED: FAST REVIEW: STATE CONTROLLER: DATE:	RECEIVED: ☐ APPROVED ☐ DISAPPROVED OSPB: DATE:	COFRS DOCUMENTS

CHAPTER 3: SECTION 2
REQUESTING ROLLFORWARD OF APPROPRIATION AUTHORITY FROM FY02-03 TO FY03-04

KEY DATES

July 11 Requests for rollforwards due to SCO.

August 8 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 of Colorado Fiscal Rules: 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.

A rollforward request is 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 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 NAME	ASSIGNED LINE NUMBERS
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 11** .

- 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 on **July 11** 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 11** 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. Use RSRC 9523 when recording a rollforward for earned cash or cash exempt funds, including funds earned in fund 100.

- Please note that these AP'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. 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 11** . 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 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 2002-2003 TO 2003-2004

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 11** .

CHAPTER 3: SECTION 3
CLOSING ACCOUNTING ISSUES

KEY DATES

June 16	Requests to cancel or reissue aged warrants from EAP18R report must be submitted to SCO.
June 30	Walk-in cash deposits must be at the State Treasurer's Office by 2:00 p.m.
July 3	Last day to initiate IT transactions.
July 8	Last day to process IT transactions involving higher education institutions.
July 9	Last day to reissue expired warrants from balance sheet account 2751.
July 10	Last day to have FY02-03 CR documents approved by the state treasury.
July 11	Period 12 close (non-higher education IT cutoff, PV cutoff date, clear balance sheet account 2751).
July 16	SCO issues the Unrealized Gain/Loss Report on market valuation of Treasurer's pooled cash.
July 30	Period 13 of FY02-03 closes for agency input.
August 1	FY02-03 final close.
August 6	SCO issues Exhibit Reconciling Balance Report, Variance Analysis Reports, Request for Response to Variances Analysis, and Exhibit J Data Report.
August 20	Variance analysis responses due to SCO.
August 20	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

FY02-03 payment vouchers (PV's) must be entered on or before period 12 close on July 11 . PV's with a FY02-03 effective date will automatically record a liability in the vouchers payable account 2100 for FY02-03. Because of the time involved in closing and feeding higher education accounting information to COFRS, IT transactions involving higher education institutions must be processed by July 8 . Non-direct billed IT's should not be initiated after **July 3** without the express agreement of the other agency involved. For goods and services received from sources other than state agencies on or before June 30, that have not been paid via a PV by the close of period 12 on July 11 , you must record an accounts payable accrual. Debit an expenditure account and credit 2120-ACCOUNTS PAYABLE - OTHER using a journal voucher (JV). 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 25 . Agencies are encouraged to finalize the confirmations as soon as possible. The form in Chapter 3, Section 5.30 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 FY02-03 should be cleared by September 30 **.** Be sure that any payables accrued in the capital construction fund are valid.

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

1. If the expenditure was against a general fund, cash fund, or cash exempt fund appropriation, revenue source code 8302 should be credited and accounts payable debited. If the activity is in fund 100, appropriation code 999 should be credited.

2. If the expenditure was against a federal fund appropriation, the expenditure of the federal appropriation should be credited and accounts payable debited. An exception may exist if the federal grant is closed. In this case, you will need to coordinate with 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).

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

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

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

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:

Student Receivables (Higher Education Reporting Only):

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, 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 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 its 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 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 13 will be paid to employees on July 1, 2003. The biweekly payrolls for the periods ending June 13 and June 27 will be accrued and reported for financial statement purposes in FY02-03 but recorded against the FY03-04 budget.

3.11 Furniture and Equipment Inventory

Furniture and equipment having a useful life of more than one year and an acquisition cost of $5,000 or more per unit should be inventoried annually. If time does not permit the taking of a physical inventory at June 30, it is permissible to take the inventory at or after March 31 and adjust for additions and deletions occurring from the date of the physical inventory until June 30 . The Office of the State Auditor should be advised if you elect to take inventory prior to June 30 . These assets should be recorded in the General Full Accrual Account Group (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 FY02-03, TMU 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. Use of the Fixed Asset module in COFRS is available to all state agencies.

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 and capitalize the asset in the fund. 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 addition, higher education institutions can record its capitalizable expenditures related to buildings directly into construction in progress and record the non-capitalizable expenditures in a non-capital object of expenditure code.

In governmental funds, capitalizable property purchases should be expensed in the governmental fund with a type 22 using a capitalizable property purchase object code (object group 60 in the chart of accounts). At year end or more frequently, governmental fund accountants should convert the capital 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. If you are coding an expense that is less than $5,000, only use object group 60 for items that will be capitalized.

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

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

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

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

3.12 Cash Deposits with the State Treasurer

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

Agencies who have funds on deposit in agency bank accounts may choose to wire or electronic funds transfer (EFT) cash from the agency account to the Treasurer's operating account on June 30 in order to have the balance included in the 1100 - TREASURER'S OPERATING CASH account for FY02-03. Cash receipt (CR) documents for these wire transfers must be faxed to the State Treasurer by July 10 (Treasury FAX # 303-866-2123). Any money remaining in the agency bank account at the end of business on June 30 must be shown on COFRS in a 10XX account and included on the agency's Exhibit M. No amount should be reported in Balance Sheet code 1013 – Cash in Transit to Treasury at the close of the fiscal year. This procedure will ensure that bank statements as of June 30 parallel the COFRS presentation of treasurer's operating cash and agency cash on deposit. All wire transfers for FY02-03 grant drawdowns must be initiated with enough lead time to ensure that cash is received and credited to the Treasury operating account by June 30. If your agency has not used wire or EFT transfers before, contact the cash manager at the state treasury for assistance, 303-866-3253. The transfer must be initiated in time for the state treasury to receive the funds by June 30.

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 FY02-03 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

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, 2003.

The liability at June 30, 2003 (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 10.04 percent of salary, except for state troopers and CBI agents for which it is 12.74 percent, and Judicial Branch judges for which it is 11.82 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 2003. 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, 2003, 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 trust funds):

  In the fund record an increase in the compensated absences as:

  - A debit (Type 24) to 1810-Comp Absence - Annual Leave and 1820-Comp Absence - Sick Leave, and
  - A credit to 2910-LT Compensated Abs Liability-Annual Leave and 2920-LT Compensated Abs Liability-S/L.

  In the fund record a decrease in the compensated absences as:

  - A credit (Type 24) to 1810-Comp Absence - Annual Leave and 1820-Comp Absence - Sick Leave, and
  - A debit to 2910-LT Compensated Abs Liability-Annual Leave and 2920-LT Compensated Abs Liability-S/L.

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

3.14 Prepaid Expenses and Consumable Inventories

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

All agencies should record on their balance sheet at June 30 significant supplies or other consumable inventories. Significant for this purpose is defined as inventories totaling $100,000 or more per location. This is an increase from the prior amount of $35,000. Agencies should not forget that to change the level required to be in their consumable inventory from $35,000 to $100,000 requires expensing the difference. Agencies may record inventories under $100,000 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 $100,000 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.

Agencies should notify the Office of the State Auditor (OSA) in advance of 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 30 :

1. All inventory documents must be completely closed. This may be accomplished by either processing the documents (ACCPT status on SUSF) or by modifying the original documents to zero. This includes all stock requisitions (SR) and their accompanying backorders, confirmation issues (CI), over-the-counter sales (OC), transfers (TI/TR),

inventory adjustments (IA), and stock returns (SN). No inventory documents can be outstanding after June 30 . Inventory documents for the new fiscal year begin on July 1.

2. 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 30 . Therefore, given this timing, the last possible day to freeze an inventory for year end adjustment would be June 25 . 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 Production Support Team (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 30 . All entries made to the warehouses on this day will post to the general ledger and to the inventory ledger in that nightly cycle. Accounting personnel will be able to obtain the dollar value of the inventory by reading OLGL the next day.

4. On July 1, COFRS will change the fiscal year field on the date table (DATE) for INV module transactions to read the new fiscal year account codes. COFRS will also reset the numbering scheme used for the CI documents on the job control language table (JCLT). If a change in the CI numbering scheme is required, please contact COFRS one week before this date with the changes.

5. At this point, users may change values on the WHSE table. These changes should be made July 1 before any INV transactions have been processed and accepted by COFRS for that particular warehouse for the new fiscal year.

6. The warehouses may then begin to enter and process all inventory transactions for the new fiscal year.

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

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

3.15 Internal Control and Certification of Accounting and Reporting Systems

Certification of financial accounting and reporting systems is required on Exhibit I. Every agency within a department must be represented on an Exhibit I, but separate exhibits for each agency within a department are not required. Only one copy of Exhibit I needs to be submitted and is due on August 20 . 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 6 for the related Statement of Compliance due December 31.

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

The fiscal year end sweep entries are generated automatically by COFRS and are processed shortly before period 13 close. The purpose of the sweep is to ensure that agency year end fund balances in funds 100 and 461 equal zero. The amount of the sweep entry for each agency will be the fund balance carried forward from the prior year (if any) plus the difference between revenues and expenditures in these funds. The entry will be a debit or credit to balance sheet account 3400 with the offset to the cash account 1100 and/or 1130. An equal and opposite entry will be made to agency 999 in the same fund. It is the intent of this process to prevent agencies from rolling forward fund balances and 1130 cash balances in funds 100 and 461. These entries will eliminate any negative cash position in the 1100 accounts caused by the absence of cash transfers to support general funded expenditures. 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 in Document Direct at http://docdir.state.co.us/document_direct.

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, 414, 425, 715, 730, 731
State Education Fund	440
Labor Fund	415 thru 417
Gaming Fund	274, 401
Tobacco Litigation Settlement	11X, 13J, 13M, 13V, 14B, 14G, 15J, 430, 434, 765, 865
Water Conservation Const.	424, 480 thru 491
Other Special Revenue Funds	101 thru 112, 114 thru 119, 11A thru 11H, 11J, 11M, 11N, 11Q thru 11T, 11V, 11Y, 11Z, 120 thru 129, 12A thru 12H, 12J 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 15H, 15K thru 15N, 15P, 15R, 15T, 15V thru 15Y, 160, 162 thru 169, 16A thru 16C, 170 thru 209, 20N, 210 thru 272, 275 thru 299, 2WW, 419, 420, 426, 427, 431, 432, 441, 442, 443, 519, 700, 702, 704, 713, 714, 716, 717, 718, 721, 722, 724, 725, 726, 729, 732, 734, 740, 741,

FUND CATEGORY	COFRS FUNDS
Other Special Revnue Funds (Cont)	742, 745 thru 748, 750, 760, 811, 812, 813, 815, 816, 817, 818, 820, 821, 822, 824, 825, 826, 828, 829, 860, 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
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
Correctional Industries	507
Prison Canteens	506
Other Enterprise	504, 508, 509, 516 thru 518, 520, 521, 522, 525, 534, 535
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	604, 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, 91E, 91S
Investment Trust Funds	876
Private Purpose Trust Funds:	
Treasurer's Private Purpose Trusts	703, 801, 803, 804, 823, 827,

FUND CATEGORY	COFRS FUNDS
College Savings Plan	515, 545
Other Private Purpose Trusts	802, 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
	D(Cash to General Fund – Shortfall)	Repeat above	Similar to above
	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 11 . 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 3.6).

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 purchases	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 1). Use the following form to request that COFRS run normal monthly extracts on a weekly basis starting the week after period 11close and continuing through period 13 close. The exception to this will be the weekends when FY02-03 periods close (on those weekends only, normal monthly extracts for FY02-03 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 23 . COFRS will review the request to determine if it is feasible, and will have a response to you by June 16 . 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: Production Support Team, TMU
1525 Sherman St., Suite 150
Denver, CO 80203
Phone: 303-866-6122 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: Production Support Team, TMU

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 Document Direct at http://ediserver/ddrint/work/default.htm.

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 Production Support Team (COFRS help-line staff) at 303-866-6122 if you have problems with access to INFOPAC or Document Direct 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-Mandatory Transfers	Agency Class (H.E. only)

Report ID	Report Title	Agency Level
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, 7, and daily (business days) from July 14 through August 4. 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, the SCO will distribute the following report after Period 12 close. This is a change from FY01-02 when the Unrealized Gain/Loss Report was distributed after the final fiscal year close.

Unrealized Gains/Losses Report - This report provides agencies with information related to the gain or loss on the cash invested for state agencies by the State Treasurer. The report is only distributed to those agencies that prepare separately issued financial statements or request the information. The content of the report is also limited to those agencies that receive interest on the cash they deposit with the treasurer. The balances in the report are based on Period 12 cash balances; it will be distributed in paper format by July 16.

After the final close, the SCO will distribute the following three reports in paper format:

1. Variance Analysis - This report identifies material year-to-year differences in line items by major fund on the statewide financial statements and reports agencies that contributed materially to those differences. 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 6 . Agencies are required to review these reports and submit their explanation of the identified variances by August 20 . 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 FY02-03 your responses will be used to explain year-to-year variances in the comparative financial statements required in the 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, N, R, W1 and W2 are included.. The amounts are based on final closing data and will be distributed in paper format as soon as possible after final close. The report has been significantly revised from the prior year and now shows prior and current year balances for Exhibits C, W1 and W2. In addition, Exhibits C, D1, D2, W1 and W2 balances are presented segregated into column or line item categories. 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. 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. This report is also available after selected monthly closings.

3.22 Changes to the COFRS Chart of Accounts

The chart of accounts included as Appendix 3 should be used both for FY02-03 closing and for coding transaction in FY03-04. 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, 2002, that have not been canceled or reissued by June 20 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 May 31 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 May 31 , 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 20 , 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 20 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 9** in accordance with

Chapter 6, Section 1. 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 11 . 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 FY02-03 and Canceled in FY03-04

All FY02-03 warrants received by the Central Accounting and Operations Section of the State Controller's Office after June 25 will be canceled in FY03-04. When canceled warrants were issued, agencies may have debited accounting codes in FY02-03 that are no longer valid for FY03-04. In order for the State Controller's Office to cancel these warrants and record the proper accounting entries required, agencies must identify the FY03-04 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 capital asset and related liability.

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 capital asset and related lease liability should be recorded in the General Full Accrual Account Group (GFAAG – Fund 471) in the same amount as was recorded in the account type 24. This entry is part of the conversion to full accrual described below. If current or subsequent year lease payments are budgeted, record them as type 22 expenditures in account 6810 (capital lease principal) and 6820(capital lease interest).

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

The accounting for leases recorded in governmental funds must be converted to the full accrual basis of accounting. Journal entries to convert to full accrual are done in the General Full Accrual

Account Group (GFAAG – Fund 471). The 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 principal 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 destination fund the entry will be a debit to the asset, probably cash, with the credit to revenue source code EUXA. Under the alpha transfer coding format, both the transfer-out and transfer-in would be coded to EUXA (where the X is replaced by the department indicator letter of the departments involved in the transaction). Before the entries are made, it is important to be sure that all of the appropriate coding structure has been established in both of the funds. If you have questions about this process or have a deficit fund balance in a fund that you are closing, please contact your field accounting specialist or Reporting and Analysis in the SCO.

CHAPTER 3: SECTION 4
FINANCIAL STATEMENTS

KEY DATES	
August 20	Agency financial statements (along with Exhibit J if required) and most other exhibits due to State Controller's Office.
September 26	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 20 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 26 . Exhibit J should reconcile the COFRS period 13 closing trial balance per GNL02R and GNL04R to the board or institution's financial statements. The State Controller's Office prepares an electronic report, to be distributed 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 20 along with Exhibit J (see Section 5.14). Exhibit J shows the reconciliation of the COFRS period 13 closing (August 1) balances to the agency's financial statement line items. The Management Discussion and Analysis that is part of the Basic Financial Statements should be sent to the State Controller's Office by **September 26**

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: 16.33% (1.64/10.04) of the total contribution from July 1 thru December 31 plus 11.04% (1.1/10.04) 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, or by calling PERA at 303-832-9550 or 1-800-729-PERA (7372).

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 FY02-03, the state contributed 10.04 percent (12.74 percent for state troopers and 11.82 percent for the Judicial Branch) of the employee's gross covered wages. Before January 1, 2003, 1.64 percent was allocated to the Health Care Trust Fund, and after January 1, 2003, 1.1 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, 2003, 2002, and 2001 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). For calendar year 2003, the match was 100 percent of up to 2 percent [dm17]of employee's gross covered wages paid during the month (6 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. While the plan was not overfunded, the maximum one year change in the match rate is statutorily limited to one percent, and therefore, the match changed from 3 percent to 2 percent. 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 FY02-03, 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, 2001, there were 34,235 enrollees in 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. Throughout the year and at year end the State Controller's Office provides an electronic report (a spreadsheet distributed by email) that lists agency accounts aggregated into financial statement line items. Adjusting, reclassifying, and presentation entries affecting a financial statement line item should also be subtotaled at the line item level.

As shown in the following tables, account 1348 - UNBILLED RECEIVABLES and account 1349 - ALLOWANCE FOR UNBILLED RECEIVABLES roll up into the "Student and Other Receivables" line on the statements. These accounts have been used primarily for management reasons (e.g., complying with an agreement not to bill an earned receivable). However, if management uses these accounts, please be aware that the 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
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, PRLN, or LDCR
Restricted Assets:	
Restricted Cash	1034
Restricted Investments	1634
Restricted Receivables	Component Units Only
Investments	12XX, 1600 thru 1633, 1635 thru 1699
Other Long-Term Assets	1580, 170X, 1710 thru 1719, 1731 thru 1799, 190X , 191X, or YYYY
Depreciable Property, Plant, and Equipment, net	1801 thru 1814, 1816 thru 1856, 1858, 1859, 1861 thru 1879, or (1881 thru 1899 for agencies other than HAA)
Land and Infrastructure	1800, 1815, 1857, 1860, 1880, or (1881 thru 1899 for agency HAA)
LIABILITIES:	
DUE WITHIN ONE YEAR:	
Tax Refunds Payable	215X
Accounts Payable and Accrued Liabilities	2100 thru 2149, 2150 thru 2299, 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
DUE IN MORE THAN ONE YEAR	
Deposits Held in Custody For Others	297X
Accrued Compensated Absences	291X, 292X
Claims and Judgments Payable	287X
Capital Lease Obligations	282X
Notes, Bonds, and COPS Payable	2800, 2801, 2803 thru 2811, 2813 thru 2819, 2821, 2823 thru 2869
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, 2801, 2803, 2808, 2809, 2813 thru 2829, 2840 thru 2869)
Restricted for Highway Construction and Maintenance	Identified by fund
Restricted for State Education	Identified by fund
Restricted for Unemployment Insurance	Identified by fund
Restricted for Debt Service	3220
Restricted for Emergencies	Specified in Statute (Recorded by SCO)
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 Nondepreciable Infrastructure	1800, 1815, 1857, 1860, 1880 (Permanent funds only)
LIABILITIES:	
Tax Refunds Payable	215X
Accounts Payable and Accrued Liabilities	2100 thru 2149, 2151 thru 2299, 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
Accrued Compensated Absences	2440, 291X, 292X
Claims and Judgments Payable	230X, 287X
Leases Payable	2321, 2620, 2820
Notes, Bonds, COPs Payable	2320, 2322 thru 2329, 2600 thru 2619, 2621 thru 2699, 2800, 2801, 2803 thru 2811, 2813 thru 2819, 2821, 2823 thru 2869
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
Emergencies	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
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 and Pooled 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 Capital Assets and Infrastructure, net	1801 thru 1814, 1816 thru 1856, 1858, 1859, 1861 thru 1879, 1881 thru 1899
Land and Nondepreciable Infrastructure	1800, 1815, 1857, 1860, 1880
LIABILITIES:	
CURRENT LIABILITIES	
Tax Refunds Payable	2150
Accounts Payable and Accrued Liabilities	2100 thru 2149, 2151 thru 2299, 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, 2801, 2803 thru 2811, 2813 thru 2819, 2821, 2823 thru 2869
Other Long-Term Liabilities	293X, 296X, 298X, 299X

NET ASSETS:	
Invested in Capital Assets, Net of Related Debt	18XX balances less (2800, 2801, 2803, 2804, 2808, 2809, 2813 thru 2819, 2820, 2821, 2823 thru 2829, 2840 thru 2869)
Restricted for Unemployment Insurance	Net Assets of Unemployment Insurance Fund
Restricted for Debt Service	3220
Restricted for Emergencies	Post Closing Entry
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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES		
Financial Statement Line Item	**Type**	**Accounts Included**
REVENUES:		
Taxes:		
Individual & Fiduciary Income	31	2200 thru 2599, 2800 thru 2999
Corporate Income	31	2600 thru 2799
Sales and Use	31	0000 thru 1399
Excise	31	1400 thru 2199
Other Taxes	31	3000 thru 3900, 3904 thru 4199
License, Permits, Fines	31	3901 thru 3903, 4200 thru 4399, 5500 thru 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
Permanent Fund Additions	31	9525
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, 8001 thru 9999
Business, Community & Consumer Affairs	22,24	Agency group 2 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999
Education	22,24	Agency group 3 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999
Health & Rehabilitation	22,24	Agency group 4 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999
Justice	22,24	Agency group 5 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999
Natural Resources	22,24	Agency group 6 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999
Social Assistance	22,24	Agency group 7 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 thru 9999
Transportation	22,24	Agency group 8 and - 0000 thru 2299, 2313 thru 5109, 5770 thru 6099, 6500, 8001 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
Capital Lease Proceeds	31	71XX, 72XX
Sale of Capital Assets	31	65XX
Debt Refunding Proceeds	31	7020
Debt Refunding Payments	22, 24	8000

AGENCY GROUPING BY FUNCTION

Functional Group	**Agencies**
General Government	99x, BWH, Axx, EAA, EBA, ECx, Mxx, OAA, OCA, 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, TCA
Justice	Cxx, IKA, Jxx, LAA, RAA, SDA
Natural Resources	Pxx
Social Assistance	IHA, UHA, OBA
Transportation	Hxx

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, 5002 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, 5001, 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 (Loss)	31	5904, 5905, and (5900 thru 6099 for fund categories E3, E6)
Pledged Investment Income	31	5930 (CSOBA only)
Rental Income	31	6420, 6421, and (6100 thru 6499 for fund categories E7, EZ, and I5)
Gifts and 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 8309, 8312 thru 8329, 8331 thru 8399, 9400 thru 9524, 9526 thru 9999
Pledged Other Revenues	31	8330
EXPENSES:		
Salaries and Fringe Benefits	22, 24	1XXX
Operating and Travel	22, 24	2000 thru 4110, 4112 thru 4129, 414X, 4161 thru 4909, 4911 thru 5109, 5700 thru 6699, 7520, 9XXX
Cost of Goods Sold	22, 24	4910
Depreciation and Amortization	22, 24	4130
Intergovernmental Distributions	22, 24	5110 thru 5699 (except Lottery)
Debt Service	22, 24	4150, 4151, 6700 thru 6899 (fund categories E3 and E6 only – CSOBA and Student Loan)
Prizes and Awards	22, 24	4111, 4160
NON-OPERATING REVENUES AND EXPENSES:		
Taxes	31	1000 thru 3799, 3802 thru 4199
Fines and Settlements	31	5500 thru 5899
Investment Income (Loss)	31	5900 thru 5903, 5906 thru 5929, 5931 thru 6099 (not included in operating revenues)
Pledged Investment Income	31	5930 (All agencies excluding CSOBA)
Rental Income	31	6100 thru 6419, 6422 thru 6499 (not included in operating revenues)
Gifts and Donations	31	6601, 6603
Intergovernmental Distributions	22, 24	5110 thru 5699 (Lottery only)
Gain/Loss on Sale of Fixed Assets	31	65XX
Debt Service	22, 24	415X, 6700 thru 6899
Other Expenses	22, 24	8XXX
Other Revenue	31	8310, 8311

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

STATEMENT OF CASH FLOWS ALL PROPRIETARY FUND TYPES		
Financial Statement Line Item	**Type**	**Accounts Included**
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received From:		
Tuition, Fees, and Student Loans	01	1332, 1335
	31	4801 thru 5099
Fees for Service	01	1330, 1331, 1333, 1334, 1336, 1337, 134X, 1351, 1352, 1354, 1583 thru 1589, 1596, 1597, 1599, (1370 for Admin Hearings only)
	02	2501 for State Fair only
	22, 23, 24	412X
	31	4303, 4304, 4400 thru 4800, 5100 thru 5214, 54XX
Sales of Products	31	5300 thru 5399
	01	1338, 1350, 1370, 1371, (1334 for Lottery only), (1342 for Prison Canteen only)
	02	2501 for Lottery only, 250A for Central Services only
Gifts, Grants and Contracts	31	6600, 6604, 7400 thru 7429, 7450 thru 7529, 7600 thru 7629, 7700 thru 7729, 7800 thru 7829, 7901 thru 7999
	01	1353, 1355 thru 1358, and (1350 for HE only)
	02	2441 thru 2500, and (2333 for CSLP only)
Loan and Note Repayments	01	Credits (with cash offsets) to 1360 thru 1365, 1762 thru 1799, (1342 for CSOBA Fund 513), (1370 for CSOBA), (Exhibit V adjustment provided by HE and CSOBA)
	31	5904, 5905 thru 5929, (8330 for CSOBA Fund 513 only)
Umemployment Insurance Taxes	31	3800, 3801, and Other Sources for Unemployment Insur. only.
Other Sources	31	0000 thru 4302, 4305 thru 4399, 5215 thru 5299, 5500 thru 5899, 6602, 6700 thru 6999, 73XX, 8000 thru 8399, 9400 thru 9999
	01	1301 thru 1329, 1372 thru 1399, 1712 thru 1761
	02	2390 thru 2399, 2501 thru 2599 (except Lottery), 295X
Cash Payments To or For:		
Employees	22, 23, 24	0000 thru 1531, 1534 thru 1631, 1821 thru 1909 , 424X, 425X
	01	1502, 1590 thru 1594, LDCR, PRLN
	02	2201 thru 2299, 2400 thru 2409, 293X
Suppliers	22, 23, 24	1532, 1533, 1632 thru 1809, 1910 thru 2309, 2510 thru 4104, 4131 thru 4149, 4180 thru 4239, 426X, 4301 thru 5109 (except Student Loan Program)
	01	1400 thru 1501, 1503 thru 1529, 1598, 1700 thru 1709
	02	2001 thru 2149, 2310 thru 2314, 2360 thru 2389, 2410 thru 2414, 270X, 294X, 296X, (2990 for HE only), (2333 for CSOBA), (1342 for CSOABA Funds 512 and 514)
Lottery Prizes & Sales Commissions	22, 23, 24	416X
	02	2718 thru 2729, (2333 Lottery only)
Unemployment Benefits	22, 23, 24	5895
Scholarships	22	5892, 5896 thru 5990
Others for Student Loans, and Loan Losses	22, 23, 24	4270 thru 4300, (Exhibit V adjustment provided by HE and CSOBA), (4105 thru 4119, 4150, 4151, 417X, 5770 thru 5891, 5893, 5894, 5991 thru 6109, 6720, 7520, 811X, 8130 thru 9999 CSLP only), (4100 CSOBA Fund 514 only)
	01	Debits (with cash offsets) to 1360 thru 1363, 1762 thru 1799
	02	(2990 for CSOBA Funds 512 and 513)
Other Governments	22, 23, 24	5110 thru 5769 (except Lottery)

STATEMENT OF CASH FLOWS ALL PROPRIETARY FUND TYPES		
Financial Statement Line Item	**Type**	**Accounts Included**
	02	2330 thru 2359 (except Lottery)
Other	22, 23, 24	4105 thru 4119, 417X, 5770 thru 5891, 5893, 5894, 5991 thru 6109, 7520, 811X, 8130 thru 9999
	01	1530 thru 1579
	02	2150, 2300 thru 2309, 2415 thru 2419, 243X, 2710, 2711, 2713 thru 2717, 2740 thru 2799, 2870 thru 2909, 299X
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers-In	31	EXXX
Transfers-Out	22, 23, 24	EXXX
Receipt of Deposits Held in Custody	02	Credits (with cash offsets) to 273X, 297X, (2990 for CSOBA Fund 514), (Exhibit V adjustment provided by HE and CSOBA)
Release of Deposits Held in Custody	02	Debits (with cash offsets) to 273X, 297X, (Exhibit V adjustment provided by HE and CSOBA)
Nonexchange Gifts – Not for Capital Purposes	31	6601
Intergovernmental Distributions	22, 23, 24	5110 thru 5769 Lottery only
	02	2330 thru 2360 Lottery only
Intrafund Transfers (should net to 0)	31	AXXX
	22, 23, 24	AXXX
Noncapital Debt Proceeds	02	Credits (with cash offsets) to 2323 thru 2329, 2610 thru 2619, 263X, 2807, 281X, 283X, (Exhibit V adjustment provided by HE and CSOBA)
Noncapital Debt Service Payments	02	Debits (with cash offsets) to 2323 thru 2329, 2610 thru 2619, 263X, 2807, 281X, 283X, and (2322, 2420 for CSLP only), (Exhibit V adjustment provided by HE and CSOBA)
	22, 23, 24	(4150, 4151, 6720, 8120 for CSLP only)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of Capital Assets	01	Debits (with cash offsets) to 1580 thru 1582, 1595, 159A, 18XX, (Exhibit V adjustment provided by HE and CSOBA)
	02	2315 thru 2319, 2321, 262X, 2640 thru 2699, 282X, 2840 thru 2869
	22, 23, 24	2310 thru 2509, 6110 thru 6709
	31	6609 thru 6699, 72XX, 8800
Capital Contributions	31	EBGD/8800 where cash is transferred (Exhibit V adjustment provided by HE and CSOBA)
Capital Gifts, Grants, and Contracts	31	6603, 7430 thru 7449, 7530 thru 7599, 7630 thru 7699, 7730 thru 7799, 7830 thru 7900
Proceeds from Sale of Capital Assets	01	Credits (with cash offsets) to 1580 thru 1582, 1595, 159A, 18XX, (Exhibit V adjustment provided by HE and CSOBA)
	31	65XX
Income from Property	01	1366 thru 1369, (1342, 1370 for Capitol Complex only)
	31	6100 thru 6499
Capital Debt Proceeds	02	Credits (with cash offsets) to 2320, 260X, 2800 thru 2806, 2808, 2809, (Exhibit V adjustment provided by HE and CSOBA)
	01	1710, 1711
	22	673X, 674X
	31	70XX, 71XX
Capital Debt Service Payments	02	Debits (with cash offsets) to 2322, 242X, 260X, 2800 thru

STATEMENT OF CASH FLOWS ALL PROPRIETARY FUND TYPES		
Financial Statement Line Item	**Type**	**Accounts Included**
		2819, (Exhibit V adjustment provided by HE and CSOBA)
	01	Debits (with cash offsets) to 1710, 1711
	22, 23, 24	4150 thru 4159, 671X, 672X, 800X, 812X (except CSLP and CSOBA)
Capital Lease Payments	02	Debits (with cash offsets) to 2321, 262X, 282X, (Exhibit V adjustment provided by HE and CSOBA)
	22, 23, 24	681X, 682X
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest/Dividends on Investments	01	1300
	31	5900 thru 5903, 5930 thru 5999
Proceeds from Sale/Maturities of Investments	01	Credits (with cash offsets) to 12XX, 16XX, 6000 thru 6099, (Exhibit V adjustment provided by HE and CSOBA)
Purchase of Investments	01	Debits (with cash offsets) to 12XX, 16XX, (Exhibit V adjustment provided by HE and CSOBA)

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 (Loss)	31	5900 thru 6099
Employee Deferral Fees	31	5101
Unclaimed Property Receipts	31	9525 (fund category Z1 only)
Other Additions	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
Other 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 7109, 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 1	Intra/Interfund Receivable/Payable Confirmation Form due to State Controller's Office.
August 20	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, W1, and W2 are due to State Controller's Office.
September 22	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 I and J if appropriate.

You are not required to complete an exhibit for an agency if it is not applicable. Instead you must show 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, 2003

	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				
W1-Changes in Capital Assets - Govt'l and Internal Service Funds				
W2-Changes in Capital Assets - Enterprise Funds				

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 a matching offset to exempt revenues. Such a change may affect both the base fiscal year 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 did not exceed the TABOR limit in Fiscal Year 2001-02. As a result, the Exhibit A1 has changed for Fiscal Year 2002-03. Increases or decreases to prior years' fiscal year spending (nonexempt revenue) that are less than $365.7 million (the amount by which the state was under the Fiscal Year 2001-02 limit) will not affect the current limit. Since a revenue error of that magnitude is unlikely, the Exhibit A1 will show only the prior year as the base year until the state again exceeds the TABOR revenue limit.

Corresponding changes to the current year (FY02-03) 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, 2003
BASE FISCAL YEAR IS FY 2001-02

Fiscal Year	Agency	Fund	Revenue Source Code	Debit	Credit
2001-02					

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 (FY02-03) revenues on Exhibit H unless you have already made the change on COFRS. Please indicate by a check mark whether FY02-03 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, 2003

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 FY2002-03? 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, 2003

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 reports the gross increases and decreases in long-term liabilities matching the level of detail shown on the face of the state's Statement of Net Assets (SONA). The exhibit is divided into the following six sections that parallel the disclosure in the financial statement footnotes:

- 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 2820) Show new lease liabilities incurred as an increase and payments on lease principal as a decrease. 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, 2803, 2805, 2806, 2807, 2808, 2809, 2810, 2811, 2830 and 2840) List all your noncurrent notes and bonds payable as well as any unamortized bond premium/discount or gain/loss on refunding.

- Other Long-Term Liabilities - (Accounts 2960 and 2990) Show the gross increases and decreases in these liability accounts in the respective columns.

In each of the categories, both the current and prior year account balances, must agree with the COFRS balances adjusted for postclosing entries. The current year Period 13 COFRS balance 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.

For the liabilities reported on this exhibit, reclassifications from long-term to current should be included in the column titled "Decreases."

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, 2003

COFRS		6/30/02	Changes		6/30/03
Fund	Account	Balance(CR)	Increase(CR)	Decrease(DR)	Balance(CR)
Deposits Held in Custody (297X)					
Claims and Judgments (287X)					
Capital Lease Payable (2820)					
Notes, Bonds, Anticipation Warrants, COPs, and Mortgages (280X, 281X, 283X, 284X)					
Other Long-Term Liabilities (2960 and 2990)					
Totals					

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

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

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 D1 reports the debt service requirements for the liabilities reported in the governmental activities column of the Statement of Net Assets.

Enter the amount to be paid in each fiscal year by your governmental and internal service fund types. Do not include amounts to be paid by enterprise funds or fiduciary funds on the Exhibit D1. Unamortized premiums, discounts, refunding gains, and refunding losses 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 must equal the balances in COFRS accounts 2800, 2805, 2808, 2810, 2830 and 2840, plus current liabilities in accounts 2600, 2608, 2610, 2630, and 2640 (as adjusted for post closing entries)**. If they do not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount. **The amount classified as current must equal the amount shown on this exhibit as payable in Fiscal Year 2003-04.** If they do not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount. The Totals on Exhibit D2 will not agree to Exhibit C by the amount classified as current.

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

EXHIBIT D1

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
GOVERNMENTAL AND INTERNAL SERVICES FUNDS
AT JUNE 30, 2003

	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
2004								
2005								
2006								
2007								
2008								
2009 to 2013								
2014 to 2018								
2019 to 2023								
2024 to 2028								
2029 to 2033								
2034 to 2038								
2039 to 2043								
2044 to 2048								
2049 to 2053								
2054 to 2058								
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

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 D2 reports the debt service requirements for the liabilities reported in the business-type activities column of the Statement of Net Assets.

Enter the amount to be paid in each fiscal year by your enterprise fund types. Do not include amounts to be paid by governmental fund types, internal service funds, or fiduciary fund types on the Exhibit D2. Unamortized premiums, discounts, refunding gains, and refunding losses 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 must equal the balances in COFRS accounts 2800, 2805, 2808, 2810, 2830 and 2840, plus current liabilities in accounts 2600, 2608, 2610, 2630, and 2640 (as adjusted for post closing entries)**. If they do not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount. **The amount classified as current must equal the amount shown on this exhibit as payable in Fiscal Year 2003-04.** If they do not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount. The Totals on Exhibit D2 will not agree to Exhibit C by the amount classified as current.

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

EXHIBIT D2

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
BUSINESS TYPE ACTIVITIES - ENTERPRISE FUNDS
AT JUNE 30, 2003

	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
2004								
2005								
2006								
2007								
2008								
2009 to 2013								
2014 to 2018								
2019 to 2023								
2024 to 2028								
2029 to 2033								
2034 to 2038								
2039 to 2043								
2044 to 2048								
2049 to 2053								
2054 to 2058								
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 i 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 it should equal the amount of revenues recorded or reclassified into the pledged revenue accounts (5030, 5470, 5930, 7450, and 8330) on COFRS.

EXHIBIT E

SCHEDULE OF REVENUE BOND COVERAGE
FOR THE FISCAL YEAR ENDING JUNE 30, 2003

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, 5930, 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 capital assets accounts (1840, 1841, 1842, 1843, 1850, 1855, 1857, and 1870) under the heading equipment and other. This information is presented in the CAFR as a frame of reference to show the state's progress in paying for its leased assets.

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

The COFRS combined balances in accounts 2321 and 2620 must equal the amount reported as principal payments due in Fiscal Year 2003-04. If they do not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount. **The total future payments on principal for all years combined must equal the lease liability recorded in accounts 2321, 2620, and 2820 on COFRS.** If they do not, you must submit an Exhibit H even if the amount is less than the Exhibit H threshold amount.

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

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

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

EXHIBIT F1

SCHEDULE OF CAPITAL LEASES
AT JUNE 30, 2003

Gross Amount of Capital Assets Under Lease at June 30, 2003: $	Land	Buildings	Equipment and Other

At June 30, 2003, Annual Lease Payments Required for Each Fiscal Year	Total Payments	Implicit Interest & Executory Costs	Payments On Principal
2004			
2005			
2006			
2007			
2008			
2009 to 2013			
2014 to 2018			
2019 to 2023			
Add 5 yr groups as needed			
Total			

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

Contingent Rentals Incurred for FY 2002-03 (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 requires disclosure of future minimum lease payments for all noncancelable operating leases. State contracts contain a clause making them contingent on the availability of future lease appropriations. However, since these contracts are normally funded, this clause alone will not qualify the lease as cancelable. Therefore, you should look to other provisions of the lease agreement to determine if your operating lease is noncancelable, and thus, should be reported on this exhibit. The operating lease disclosure requirements are intended to show external commitments; therefore, lease arrangements with Capitol Complex and other internal lease arrangements should not be included on this exhibit.

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, 2003

At June 30, 2003, Annual Lease Payments Required for Each Fiscal Year			Total Payments
2004			
2005			
2006			
2007			
2008			
2009	to	2013	
2014	to	2018	
2019	to	2023	
2024	to	2028	
2029	to	2033	
2034	to	2038	
2039	to	2043	
Add 5 yr groups as needed			_____
Total			_____

Total Minimum Sublease Rentals: $ _____

Contingent Rentals Incurred for FY 2002-03 (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 amortize that amount as interest expense over the shorter of the remaining life of the old debt or the new debt. Thus, no gain or loss is reported in the operating statement. 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 applies to higher education institutions. Governmental funds that have an accounting gain or loss on refunding would not report it in the governmental funds**,** but they are required to defer the gain or loss in the General Full Accrual Account Group (Fund 471) and amortize it over the shorter of the remaining life of the old debt or the new debt. 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, 2003

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.

Due to the large number of Exhibits H processed for each year's financial statements, the following three requirements have a been added for Fiscal Year 2002-03 to improve tracking of these exhibits:

- **Each Exhibit H submitted may contain no more than a single entry.** Please note in the explanation if related entries should be considered in posting an entry.
- **All Exhibit H's should be sequentially numbered.** A space has been provided at the bottom right of the Exhibit template for this purpose.
- **Revisions to Exhibit H must reference the original Exhibit H submitted.** Exhibit H revisions should provide the correct entry and thus should replace rather than adjust the originally submitted Exhibit H. Please make it clear in the explanation on the revision the number of the originally submitted Exhibit H that is being replaced by the revision.

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

If an Exhibit H entry is approved for posting to the statewide financial statements and requires adjustment of accounting records on COFRS, 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 on the Exhibit J in the initial year and in the subsequent year because the entry must be posted to COFRS in the subsequent year. In the subsequent fiscal year's Exhibit J:

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

EXHIBIT H

PROPOSED FINANCIAL STATEMENT POST-CLOSING ENTRY
FOR IDENTIFIED COFRS ERRORS OVER $1,000/$100,000
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

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: _____

Date Posted: _____

Agency Exhibit H Number: _____

FY 2003-04 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 6 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, 2003

The undersigned certify to the following statements regarding this agency:

1. We have reviewed the Period 13 Colorado Financial and Reporting System (COFRS) general ledger balances, and those account balances are materially correct and properly classified in accordance with generally accepted accounting principles and standards promulgated by the Governmental Accounting Standards Board (GASB) 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 20 **.**

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 (and other proprietary funds upon request) a Period 13 trial balance organized by state CAFR line items in electronic format. Agencies are not required to use this electronic trial balance, but they must organize the Exhibit J by state CAFR line items if they choose to provide their own trial balance.

The instructions for this exhibit are specific to institutions of higher education; however, the format of the exhibit is applicable to those agencies operating in non-higher education funds that are required to prepare financial statements. These agencies should show their period 13 COFRS balances, adjusting entries, reclassification entries, any presentation entries, and the financial statement line item amount. 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 SCO's review of the Exhibit J ensures that the institution's financial statements reconcile with COFRS. This review also includes determining the reasonableness and proper classification of the adjusting, reclassification, and presentation entries, and ensures that the required 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 review the Exhibit J by September 5 and contact agencies/institutions if necessary.

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

- Institution's financial statements means the financial statements supplied to the 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. Two 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 and reclassifying entries 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.

For FY02-03 the columns for adjusting and reclassification entries have been combined into one column on the Exhibit J template. However, the following definitions have been kept separate because the distinction between adjusting and reclassification entries remains relevant to the discussion of timing differences in posting entries to agency financial statements as compared to the state's CAFR.

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

All adjusting entries made to an agency's financial statements after period 13 must be included on Exhibit J. In order for the 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/Reclassification Entries column,
- It must be clearly marked as resulting from a prior year Exhibit H, and
- A copy of the **prior year's** Exhibit H must be resubmitted with the Exhibit J.

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

All reclassification entries made to an agency's financial statement after period 13 must be included on the Exhibit J. In order for the 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.

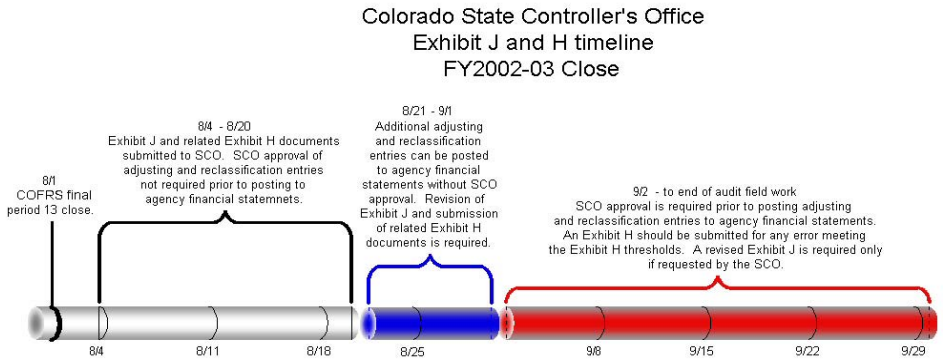
Each institution should make every effort throughout the year to reconcile their system to COFRS and process timely corrections to minimize the need for adjusting and/or reclassifying entries at year end.

YEAR END TREATMENT of ADJUSTING and RECLASIFICATION 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 1 (period 13 close) and prior to August 20 (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 20 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 2.
- Subsequent to September 2 adjusting and reclassification entries are considered proposed audit adjustments and require the approval of the SCO prior to being posted to the agencies' or higher education institutions' financial statements. In general, proposed entries below $100,000 with no budgetary impact will not be approved by the SCO. 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 as soon as possible. Proposed entries below $100,000 that do not have a budgetary impact should be discussed with the SCO prior to submitting an Exhibit H. A revised Exhibit J is not required for proposed audit adjustments unless requested by the SCO.

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

The following timeline illustrates the various dates discussed above.



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.

- Changing the presentation of transfers of state appropriation (COFRS transfer codes ABGF and ABGH) between the University of Colorado at Denver, Metropolitan State College of Denver, the Community College of Denver and the Auraria Higher Education Center.
- Changing the presentation of transfers of state appropriation (COFRS transfer code EQGB) from an operating transfer to non-operating revenue.
- Changing the presentation of transfers of state appropriated student financial aid awards from CCHE to the institutions (COFRS transfer codes ELGB) from an operating transfer to grant and contract revenue.
- Eliminating offsetting intrafund receivables and payables between institutions of the same board.
- Combining immaterial amounts from one CAFR line into another CAFR line in a like financial statement category (see Chapter 3, Section 4 for CAFR classifications).
- Changing the presentation of donations-operating revenue to donations-non operating revenue (revenue source codes 6600 and 6700).
- Disaggregating private, state and local grants and contracts from other operating revenue to aggregating with federal grants and contracts to grant and contract operating revenue on institutional financial statements.
- Changing the presentation for Higher education institutions moving payments to CCHE for statewide indirect cost assessment (COFRS transfer codes EYGA) from non-operating transfers to other operating expense (institutional support).
- Eliminating revenue and related expense of internal service fund activity (COFRS fund 328).
- Disaggregating a State CAFR financial statement line into more detailed lines within the same financial statement classification for presentation on the institutions financial statement (see Chapter 3, Section 4 for CAFR classifications).
- Eliminating CAFR line items that are parenthetical disclosures on the institutions financial statements, such as scholarship allowances.

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.** Unless requested by the

SCO, a revision of the Exhibit J does not need to be submitted for audit adjustments. In addition, the Office of the State Auditor or its designee may identify other errors that were not deemed material for financial statement adjustment purposes, and therefore, an audit adjustment was not proposed. These types of errors that exceed the Exhibit H thresholds must also be submitted to the SCO on an Exhibit H.

EXHIBIT J
FINANCIAL STATEMENT RECONCILIATION FORMAT
JUNE 30, 2003

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

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

Notes: (1) CAFR balance must agree with COFRS trial balance at the close of Period 13.
(2) Exhibit H forms must be submitted to explain all adjusting and reclassification entries over $1,000/$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 7501 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 a required field if neither a valid CFDA number nor an SCO Assigned Fed Org Code is provided. Enter the name of the federal sub-org (institute, bureau, etc.) administering the program followed by the oversight level federal department. For example, Bureau of Alcohol, Tobacco and Firearms – Department of Justice.

B) SCO Assigned Fed Org Code – This is a required field if the CFDA number is not provided and the SCO has pre-assigned this code to the federal program being reported. See the table on page 162 for the available codes.

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

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 a required field in all instances of subrecipient Federal funds from an external entity. Enter the name of the pass-through entity. Do not report funds received from other State of Colorado agencies.

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

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, 2003

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 6/30/02	Receipts[H]			Expenditures[I]			Due-From or[J] (Advanced By) Fed Sources 6/30/03
							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.

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

SCO ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
01.ADF	AFRICAN DEVELOPMENT FOUNDATION
02.AID	AGENCY FOR INTERNATIONAL DEVELOPMENT
04.IAF	INTER-AMERICAN FOUNDATION
07.ONDCP	OFFICE OF NATIONAL DRUG CONTROL POLICY
08.PC	PEACE CORPS
09.LSC	LEGAL SERVICES CORPORATION
10.AARC	ALTERNATIVE AGRICULTURAL RESEARCH AND COMMERCIALIZATION (AARC) CENTER, DEPARTMENT OF AGRICULTURE
10.AMS	AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE
10.APHIS	ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE
10.ARS	AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE
10.ASAOO	DEPARTMENT OF AGRICULTURE, ASSISTANT SECRETARY FOR ADMINISTRATION, OFFICE OF OUTREACH
10.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

SCO ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
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
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

SCO ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
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.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.OSCI	OFFICE OF SPECIAL COUNSEL FOR IMMIGRATION RELATED UNFAIR EMPLOYMENT PRACTICES, 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
17.MSHA	MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR
17.ODEP	OFFICE OF DISABILITY EMPLOYMENT POLICY, DEPARTMENT OF LABOR
17.OLMS	OFFICE OF LABOR-MANAGEMENT STANDARDS, EMPLOYMENT STANDARDS ADMINISTRATION, DEPARTMENT OF LABOR
17.OSHA	OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR
17.OWCP	OFFICE OF WORKERS' COMPENSATION PROGRAMS, EMPLOYMENT STANDARDS ADMINISTRATION, DEPARTMENT OF LABOR
17.PWBA	PENSION AND WELFARE BENEFITS ADMINISTRATION,DEPARTMENT OF LABOR

SCO ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
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
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

SCO ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
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
66.OWGMPO	OFFICE OF WATER, GULF OF MEXICO PROGRAM OFFICE (GMPO), REGION IV, 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
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

SCO ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
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.FIMA	FEDERAL INSURANCE AND MITIGATION 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.OELA	OFFICE OF ENGLISH LANGUAGE ACQUISITON; 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.OSFAP	OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION
84.SERS	OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION
84.SPE	OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION
84.SSER	OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION
84.SVAE	OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION
84.VAE	OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION
85.BGS	BARRY M. GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FOUNDATION
85.CCFF	CHRISTOPHER COLUMBUS FELLOWSHIP FOUNDATION
85.HTSF	HARRY S TRUMAN SCHOLARSHIP FOUNDATION
85.JMMF	JAMES MADISON MEMORIAL FELLOWSHIP FOUNDATION
85.MUS	THE MORRIS K. UDALL SCHOLARSHIP AND EXCELLENCE IN NATIONAL ENVIRONMENTAL POLICY FOUNDATION
85.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

SCO ASSIGNED FEDERAL ORG CODE	FEDERAL AGENCY NAME
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
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

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

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.

At the beginning of October, the SCO will contact state agencies via email regarding subsequent events, which are events occurring after June 30 that warrant disclosure in the state's Comprehensive Annual Financial Report.

EXHIBIT L
SUMMARY OF MATERIAL CONTINGENT LIABILITIES
AT JUNE 30, 2003

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, 2003

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 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, 2003.

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	6/30/03 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 carrying balance by fund (COFRS Period 13 close balance as adjusted by Exhibits H posted to the state's financial statements) and the related June 30 fair value. These investments should be recorded in COFRS balance sheet accounts 12XX or 16XX.

Section C – Valuation Disclosures

GASB 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 disclosure requirement of paragraph 121 in 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 of donor-restricted investments. This should include the unrealized gain/loss included in Section B as well as realized investment earning (interest, capital gains, etc.) Also provide the amount that management has the authority to expend.

For the second question, state how the amount available for expending is reported in the net assets section of the financial statements. For higher education, the donor restricted investment should be part of the required fund balance reclassification entry that segregates the fund balance accounts as follows:

3200 – Externally Restricted – Other
3230 – Permanent Endowment – Expendable
3240 – Permanent Endowment – Nonexpendable

If the amount available for expending is offset in net assets by related liabilities, please explain that condition. For permanent funds, the classification as to expendable or nonexpendable is determined by the fund in which the investment revenue is recorded.

For the final question, state your policy for authorizing and expending endowment 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, 2003

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 category other than the one in which the investment asset was reported? Yes _____ No _____ If yes, explain below.

For **donor-restricted endowments** (GASB 34 Paragraph 121):

a) What amount of net appreciation of investments was available for authorization for expenditure by the board?
Net Appreciation: _____
Amount Available: _____

b) How is the available amount reported in net assets? _____

c) What is your agency/institution policy regarding authorizing and spending investment income?
_____
_____

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

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, 2003

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 expenses/expenditures and revenues. Estimates related to recording depreciation of capital assets should not be included on the Exhibit P. The State Controller will review agencies' listings of major accounting estimates and request additional information if needed.

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, 2003

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 capital assets, and exchange of an investment to satisfy a loan or note payable. You may exclude transactions under one thousand dollars ($1,000).

Please review the information in Chapter 3, Section 4.4 to ensure that your accounting transactions support the 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, 2003

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, 2003

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 requires disclosure of short-term debt financing even if no short-term debt was outstanding at June 30. Exhibit S applies only to short-term financing that is external to the state's reporting entity; therefore, State Treasury loans and advances and inter and intrafund borrowings should not be reported on this exhibit.

In the upper section of the exhibit, enter your beginning short-term debt balance, any increase in the balance during the year, and the ending balance. **All amounts should be entered with the accounting normal-balance signs, that is, credit balances and increases are entered as negative numbers and 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, 2003

COFRS		6/30/02	Changes		6/30/03
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, 2003

SECTION A

			Segment #1	Segment #2
Assets:	Current Assets			
	Due from Other Funds			
	Other NonCapital Assets			
	Capital Assets			
Liabilities:	Current Liabilities			
	Due to Other Funds			
	NonCurrent Liabilities			
Net Assets:	Invested in Capital Assest (net)			
	Restricted Endowments Expendable			
	Restricted Endowments Nonexpendable			
	Other Restricted Net Assets			
	Unrestricted			
Operating Revenue:	Tuition and Fees			
	Sales of Goods and Services			
	Other			
Operating Expense:	Depreciation			
	Other			
Nonoper. Rev(Exp):	Investment Income			
	Gifts and Donations			
	Other Nonoperating Revenues			
	Debt Service			
	Other Nonoperating Expenses			
Other:	Transfers In			
	Transfers-Out			
	Capital Contributions			
	Additions to Endowments			
	Special and Extraordinary Items			
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 A of the exhibit show how the special item was coded on COFRS and provide a description of the underlying event. The description should be adequate for disclosure in the state's annual financial report, and it should explain the transaction without the need for prior knowledge of the event. The 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 B of the exhibit show how the extraordinary item was coded on COFRS, and provide a description of the underlying event. The description should be adequate for disclosure in the state's annual financial report, and it should explain the transaction without the need for prior knowledge of the event. The 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, 2003

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 capital 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 the amount should not be shown as a noncash transaction.

The two lines related to capital assets should show the cash disbursed for capital asset acquisitions and the cash received from sales of capital assets. Together these amounts should equal the net change in the real and nominal accounts related to capital assets. The SCO will calculate the net amount for these two lines combined by adjusting the year-to-year change in net capital asset balances for depreciation, leases entered, gain/loss on sale, capital contribution, and any other account for which capital assets are the offset. Agencies can calculate the gross amount for each of these lines by reviewing transactions that affect capital assets and that have cash offsets, or by a separate tracking mechanism.

The line titled Capital Lease and Mortgage Principal Payments should show the cash disbursements for lease and mortgage principal payments but not the cash disbursed for interest payments, which the 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 Capital Assets where the change in lease and mortgage liability is included. The increase in lease or mortgage liability related to acquiring a new capital asset is disclosed in Section B – NonCash Transactions (See below).

The line titled Proceeds from Bonds, Notes, and COPs should show the cash received at issuance of the debt instrument including any premium or discount. The line titled Bond, Note, and COP Principal Payments should show disbursements for capital related debt service, but it should exclude interest payments, which are presented in a separate line and can be identified from the operating statement accounts. It should also include amounts recorded in 171X related to deferred debt issuance costs that did not reduced bond proceeds. The sum of the cash inflows and outflows for debt activity must equal the year-to-year change in the real accounts used to track the debt.

Cash Flows From Investing:
The line titled Purchases of Investments should show cash disbursed to buy investments. The line titled Proceeds from Sale and Maturity of Investments should show cash received from the sale of investments and the cash received when investments mature. The sum of the cash inflows and outflows for investment activity must equal the year-to-year change in the real accounts used to track investments.

Section B
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 capital assets,
- State capital contributions (if cash was not transferred to the higher education funds) ,
- New mortgages or capital leases initiated during the year,
- Amortization of refunding gain/loss,
- Amortization of debt premium or discount,

- Amortization of investment premium or discount,
- 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 $10,000 from this exhibit.

EXHIBIT V

HIGHER EDUCATION CASH FLOW STATEMENT - SUPPLEMENTAL INFORMATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2003

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 Exhibit W1 – Changes in Capital Assets – Governmental and Internal Service Funds

Use the Exhibit W1 to report changes in capital assets owned or used by governmental funds and internal service funds. Internal service funds are included on this exhibit because internal service fund assets are reported with governmental activities on the government-wide Statement of Net Assets. Do not report capital assets owned by enterprise or fiduciary funds on this exhibit. Changes in enterprise fund capital assets are reported on Exhibit W2, and changes in fiduciary fund capital assets are not on either exhibit W1 or W2 because fiduciary funds are not reported on the government-wide Statement of Net Assets.

The Exhibit W1 is divided into the three sections required by the footnote disclosure; Capital Assets not Being Depreciated, Capital Assets Being Depreciated, and Accumulated Depreciation. Each section is subdivided into the asset classes established for reporting by the SCO. The COFRS balance sheet account numbers related to each asset class are listed below the asset class. The beginning and ending balance for each asset class is provided to you on the Exhibit Reconciling Balances Report. You should enter these balances in the first and last columns respectively and adjust the ending balance for any applicable Exhibit H's. In the column titled Additions enter the summation of all entries that increase the capital assets or accumulated depreciation including:

- Capitalize property purchases,
- Donations of capital assets,
- Lease inceptions,
- Depreciation expense, and
- Prior period adjustments.

In the column titled CIP Transfers, enter the amount of completed construction that you are reclassifying from Construction in Progress to a particular capitalized asset. Use the normal accounting convention to report the transfer, that is, credit CIP (a negative or bracketed amount) and debit the capitalized asset (a positive or unbracketed amount). No amounts should be entered in this column in the Accumulated Depreciation Section.

In the column titled Deductions enter the summation of all entries that decrease capital assets or accumulated depreciation including:

- Capital assets sold,
- Capital asset inventory losses,
- Other capital asset dispositions,
- Removal of accumulated depreciation at capital asset disposition, and
- Prior period adjustments

Beginning, ending, and additions balances should be entered with their normal accounting signs (that is, as positive numbers for capital assets and negative numbers for accumulated depreciation); deductions should also be entered using their normal accounting signs (that is, negative numbers for capital assets and positive numbers for accumulated depreciation). Each asset class (row) must cross-foot using this sign convention. As with other exhibits, you should explain whether any Exhibit H affected the ending balance on the Exhibit W.

EXHIBIT W1

SCHEDULE OF CHANGES IN CAPITAL ASSETS
GOVERNMENTAL AND INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2003

	6/30/02 Balance	Additions	CIP Transfers	(Deductions)	6/30/03 Balance
Capital Assets Not Being Depreciated:					
Land (1800)					
Land Improvements (1815)					
Collections (1857)					
Construction in Progress (1860, 1887)					
Infrastructure (1880, 1890, 1895, 1898)					
Capital Assets Being Depreciated:					
Leasehold and Land Improvements (1810, 1830)					
Buildings (1820)					
Vehicles and Equipment (1840 thru 1843)					
Library Materials & Collections (1850, 1855)					
Other Capital Assets (1870)					
Infrastructure (1880, 1885, 1888, 1890, 1895, 1898)					

Accumulated Depreciation:	6/30/02 (Balance)	(Additions)		Deductions	6/30/03 (Balance)
Leasehold and Land Improvements (1811, 1831)					
Buildings (1821)					
Vehicles and Equipment (1847, 1848, 1849)					
Library Materials & Collections (1851, 1856)					
Other Capital Assets (1871)					
Infrastructure (1886, 1889, 1891, 1896, 1899)					
Totals					

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

5.29 Exhibit W2 – Changes in Capital Assets – Enterprise Funds

Use the Exhibit W2 to report changes in capital assets owned by enterprise funds. Do not report capital assets owned by governmental funds, internal service funds, or fiduciary funds on this exhibit. Changes in capital assets of those funds are reported on Exhibit W1 except fiduciary funds, which are not on either exhibit W1 or W2 because fiduciary funds are not reported on the government-wide Statement of Net Assets.

The Exhibit W2 is divided into the three sections required by the footnote disclosure; Capital Assets not Being Depreciated, Capital Assets Being Depreciated, and Accumulated Depreciation. Each section is subdivided into the asset classes established for reporting by the SCO. The COFRS balance sheet account numbers related to each asset class are listed below the asset class. The beginning and ending balance for each asset class is provided to you on the Exhibit Reconciling Balances Report. You should enter these balances in the first and last columns respectively and adjust the ending balance for any applicable Exhibit H's. In the column titled Additions enter the summation of all entries that increase the capital assets or accumulated depreciation including:

- Capitalize property purchases,
- Donations of capital assets,
- Lease inceptions,
- Depreciation expense, and
- Prior period adjustments.

In the column titled CIP Transfers, enter the amount of completed construction that you are reclassifying from Construction in Progress to a particular capitalized asset. Use the normal accounting convention to report the transfer, that is, credit CIP (a negative or bracketed amount) and debit the capitalized asset (a positive or unbracketed amount). No amounts should be entered in this column in the Accumulated Depreciation Section.

In the column titled Deductions enter the summation of all entries that decrease capital assets or accumulated depreciation including:

- Capital assets sold,
- Capital asset inventory losses,
- Other capital asset dispositions,
- Removal of accumulated depreciation at capital asset disposition, and
- Prior period adjustments

Beginning, ending, and additions balances should be entered with their normal accounting signs (that is, as positive numbers for capital assets and negative numbers for accumulated depreciation); deductions should also be entered using their normal accounting signs (that is, negative numbers for capital assets and positive numbers for accumulated depreciation). Each asset class (row) must cross-foot using this sign convention. As with other exhibits, you should explain whether any Exhibit H affected the ending balance on the Exhibit W.

EXHIBIT W2
SCHEDULE OF CHANGES IN CAPITAL ASSETS
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2003

	6/30/02 Balance	Additions	CIP Transfers	(Deductions)	6/30/03 Balance
Capital Assets Not Being Depreciated:					
Land (1800)					
Land Improvements (1815)					
Collections (1857)					
Construction in Progress (1860, 1887)					
Infrastructure (1880, 1890, 1895, 1898)					
Capital Assets Being Depreciated:					
Leasehold and Land Improvements (1810, 1830)					
Buildings (1820)					
Vehicles and Equipment (1840 thru 1843)					
Library Materials & Collections (1850, 1855)					
Other Capital Assets (1870)					
Infrastructure (1880, 1885, 1888, 1890, 1895, 1898)					

Accumulated Depreciation:	6/30/02 (Balance)	(Additions)		Deductions	6/30/03 (Balance)
Leasehold and Land Improvements (1811, 1831)					
Buildings (1821)					
Vehicles and Equipment (1847, 1848, 1849)					
Library Materials & Collections (1851, 1856)					
Other Capital Assets (1871)					
Infrastructure (1886, 1889, 1891, 1896, 1899)					
Totals					

Prepared By: _____ Agency Name: _____

Phone Number: _____ Agency Code: _____

Date Prepared: _____

5.30 Intra/Interfund Receivable/Payable Confirmation Form

This confirmation form fulfills multiple purposes. In addition to being the source of information for balancing the intra and interfund payables/receivables, it is the basis for the GASB 38 disclosure of the source of all interfund receivables and the fund to which the amounts are payable. The form is also the source of information for a postclosing entry eliminating receivables from or payable to fiduciary funds, which are considered external for the government-wide Statement of Net Assets. In order to prepare this disclosure from the existing confirmation process, it is necessary that the confirmation forms contain only one-to-one or many-to-one fund relationships. The SCO cannot identify the source of receivables and the funds to which amounts are payable if the confirmation forms contain many-to-many fund relationships. The numerous disclosure requirements make it essential that both parties to each receivable/payable transaction submit 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 Alan Boisvert in the Reporting and Analysis Section. Do not send the confirmation forms to your field accounting specialist. Alan's telephone number is 303-866-3894.

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 25** . 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 FY02-03. 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 25 . 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 1** . If you are using e-mail to complete these forms, when the confirmation is complete and agreed to by both sides of the transaction, copy (cc) Alan Bosivert at 'alan.boisvert@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 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 11 (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 2003 information.

2. Estimates will be provided to the agencies by July 7 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 the DPA contact for the particular service as follows:
   - Capitol Complex rental billings – Janice Benton, phone 303-866-2161 or email janice.Benton@state.co.us
   - Telecommunications billings – Lorilie McCann, phone 303-239-4313 or email lorilie.mccann@state.co.us
   - All other Central Services billings – Charlie Marquez, phone 303-8663981 or email charlie.marquez@state.co.us

   The DPA staff will make every effort to arrive at a mutually agreeable estimate.

5. Actual charges will be posted via an IT in period 1 of FY03-04. 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 FY03-04.

In order to make final billing corrections for Multi-Use Network, data lines, or phone lines prior to fiscal close, the Department of Personnel and Administration requires that coding changes be communicated to Sheryl Whala (phone 303-239-5876, email sheryl.whala@state.co.us) by June 18.

INTRA/INTERFUND RECEIVABLE /PAYABLE CONFIRMATION FORM

FOR THE FISCAL YEAR ENDING JUNE 30, 2003

	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: _____

CHAPTER 4: SECTION 1
CAPITAL CONSTRUCTION

KEY DATES

Within 2 weeks after Long Bill is signed	If FY03-04 project appropriation is needed in FY02-03, contact your field accounting specialist.
June 30	For continuation of expiring project appropriations, all contracts must be effective on or before this date. PO's should be approved and issued.
July 11	Last date to have FY02-03 PO's accepted on COFRS SUSF for encumbrances to automatically roll to FY03-04. EPS users must make sure FY03-04 $0 AP is processed to activate APPR code or automatic RO transaction will not accept.
July 11	NYPO closes FY02-03 PO's and opens FY03-04 PO's.
July 18	CCCAS turnaround form for reversions due to SCO.
July 18	CCCAS turnaround form to extend expiring projects due to SCO.
August 15	CCCAS turnaround form for continuing appropriations due to SCO.
August 29	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 proper 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 1.16). 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 FY02-03 and to allow agencies adequate time to record activity for continuing projects prior to establishing spending authority in FY03-04. 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 29** .

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 11** . 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. In addition, the appropriation code in the old year must remain active through the encumbrance roll process in order for the old encumbrance to be liquidated in the old year. Please contact your field accounting specialist if you have questions about this process or have special requirements. Your field accounting specialist will inactivate FY03-04 appropriations for expiring projects in which no PO transactions roll 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 and Real Estate 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 document 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 and Real Estate 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 and Real Estate 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 the coded draft Long Bill to request coding changes.

An agency may need to have a FY03-04 project appropriation available in FY02-03. 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 FY02-03 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. Spending authority must be restricted until a completed SC4.1 form is received by the SCO.

If an agency does not need the FY03-04 capital construction appropriation in FY02-03, 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 FY03-04 Capital Construction Appropriation

The capital construction appropriations that the SCO booked in FY02-03 into each agency's fund 461 as a lump sum must be carried forward into FY03-04 and booked into the proper Long Bill line item and agency assigned appropriation code. Agencies will be responsible for initiating the AP document necessary to carryforward these appropriations. For new projects, the appropriation booked in FY03-04 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 FY03-04 unless a completed SC4.1 has been processed.

For continuing projects, the amount to be booked is the amount remaining after all the FY02-03 expenditures are recorded against that appropriation.

In all cases, the AP document 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 FY03-04 since the appropriations were effective on passage of the Long Bill in FY02-03 and booked by the SCO.

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 FY02-03. However, when the field accounting specialist approves the FY03-04 AP, the FY02-03 appropriation codes will be inactivated at the same time. This includes FY03-04 Long Bill projects recorded and used in FY02-03. (See the discussion in Section 1.3 above for other details on the "carryforward" of the FY03-04 Long Bill appropriations.) All FY02-03 appropriation codes should remain active through the encumbrance roll process to properly liquidate the encumbrance in the old year and roll the encumbrance into the new year.

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 1.16 of this chapter for completing the form. AP documents to record the reversion of FY02-03 spending authority or to establish FY03-04 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 BDA01R report that shows the complete listing of encumbrances before the new year purchase order roll (NYPO) closes the FY02-03 PO's. PO's entered on Friday, July 11, will not be shown on the period 12 BDA01R report. Documentation of the posting of any encumbrance documents on this date must be submitted with the AP document requesting carryforward of expiring funds.

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 18** . In addition, please submit a properly prepared and agency approved AP document to reduce uncommitted spending authority for the reversion amount. A SAI code of "06", for capital construction reversions, must be used on these documents.

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 18** . 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 BDA01R report for the applicable appropriation code will provide sufficient documentation of properly encumbered funds. You should retain the last period 12 BDA01R report that shows a complete listing of encumbrances before the NYPO closes the FY02-03 PO's. PO's entered on Friday, July 11, will not shown on the period 12 BDA01R report. Documentation of the posting of any encumbrance documents on this date must be submitted with the AP document requesting carryforward of expiring funds. 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 documents used to carryforward the project appropriations from FY02-03 to FY03-04 must be completed with a SAI code of "08" for capital construction carryforwards. The FY02-03 appropriation code will be deactivated when the CCCAS turnaround form is received and the FY03-04 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. FY02-03 purchase orders must be accepted into COFRS by the **July 11** nightly cycle deadline to enable the related encumbrance to rollforward into FY03-04 in the NYPO process. The FY02-03 appropriation code must remain active through the NYPO process to liquidate the PO in the old year. 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 FY03-04

The carryforward process for projects that were available and active all of FY02-03 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 FY02-03 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 15** .

The FY02-03 "unexpended" appropriation amount will be the carryforward spending authority in FY03-04. If there is a restricted amount in the FY02-03 appropriation, it must be carried forward as a FY03-04 restriction. Appropriate documentation is required to release any of the restricted portion of the appropriation.

Please submit a properly prepared and agency approved AP document to record spending authority in the new year equal to the amount of unexpended spending authority at the point of request. All AP documents used to carryforward the project appropriations from FY02-03 to FY03-04 must be completed with a SAI code of "08" for capital construction carryforwards. As indicated above, the FY02-03 appropriation code will be deactivated when the CCCAS turnaround form is received and the AP document is processed.

If it is necessary to record expenditures on a project prior to the carryforward of spending authority, an agency may establish the FY03-04 appropriation code and book a $0 appropriation in the new year. See discussion preceding Section 1.1 if your agency uses EPS.

Prior to closing a project for FY02-03 and requesting continuation of spending authority for FY03-04, if necessary, matching cash and federal revenue should be earned in the correct proportion to capital construction fund appropriation available for total expenditures. For projects funded wholly or in part with cash funds and accounted for in the capital construction fund (fund 461), excess cash earnings should be carried forward as general exempt funds. This process eliminates the need to reserve fund balance in the capital construction fund for earned but unspent cash funds.

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 1.14 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 1.11 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 FY03-04 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 Art in Public Places

Per CRS 24-80.5-101 and 102, a certain percentage of construction costs of capital construction projects is allocated to the Arts in Public Places program administered by the Colorado Council on the Arts. The expenditure of capital construction funds from the project into the art in public places fund must occur within the three year life of the capital construction project. Funds received in the art in public places fund are governed by the applicable statute. The six month rule or three year life requirements of capital construction projects do not apply to these funds as the requirements were met in the individual capital construction project.

1.11 Capital Construction Fund Expenditures

During FY02-03, 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), or the applicable proprietary fund. 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, or the appropriate proprietary fund 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.

1.12 Retainage for Capital Construction Projects

Before period 13 agency close on **July 30** , agencies should verify that the balances of the retainage accounts (Account 2315) related to each project are correct. If the balance is incorrect, but the expenditure for the payments was recorded correctly, it is not necessary to record a reclassification of the retainage as a liability to the contractor or receivable from the contractor.

If the expenditure was incorrectly recorded, 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.

1.13 Automated Year End Fund Balance Sweep Entries

COFRS 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.

1.14 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 FY03-04 capital construction appropriations into each agency's fund 461 in FY02-03 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.

1.15 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.

1.16 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.

FY02-03 AP #: 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.

FY03-04 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, faxed, or mailed to your field accounting specialist. AP documents must be faxed or mailed.

EXPIRING CAPITAL CONSTRUCTION PROJECTS
AS OF JUNE 30, 2003

AGCY	APPR CODE	FUND	FUNDING SOURCE	PROJECT NUMBER	APPROPRIATION NAME	EXPIRES	FY AP 03 #	FY 04 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	920	461	ZGG	P9920	P9920 EL PUEBLO MUSEUM/ED FAC RENOV	2003		
GCA	M87	461	PGM	M00087	M00087 CCC/BFP	2003		
GCA	P35	461	PGO	P0035	P0035 HART RESEARCH LIB RENOV/EXP	2003		

CHAPTER 5: SECTION 1
DIAGNOSTIC 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:

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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

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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
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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.

Item	Description
J	TYPE OF ABNORMALITY: This column lists an error message describing why the balance is being reported.
K	TYPE: This column shows the COFRS account type for the item being reported.
L	ACCOUNT #: This column lists the COFRS account number being reported.
M	ACCOUNT NAME: This column shows the description for the COFRS account code listed in the previous column.
N	AMOUNT: This column lists the amount being reported as a possible abnormal balance.

Report sort: Agency
Fund
Type
Account #

How to read 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 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 DEPARTMENT: This will contain the name of the agency category as shown on the COFRS AGCY table.
H	SOURCE: This column indicates whether the amounts reported on each line represents revenues or expenditures. Revenues are identified by Long Bill column. The options for revenues are: CASH CASH EXEMPT FEDERAL GENERAL FUND
I	RSRC: This column lists the COFRS revenue source code in which the revenue is annotated and/or earned.
J	ACCOUNT NAME: This column contains the COFRS description of the revenue source code listed in Column I.
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 Capital Capital Construction Expenditures Compared to Budget 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 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.
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 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 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	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.

Item	Description
I	AGENCY NAME: This column displays the agency name for the higher education institution.
J	FUND: This column shows the COFRS fund number. On this report only two funds are reported, the 371 and 461.
K	TYPE: This column indicated the COFRS account type being reported. Revenue is an account type 31 and expenses are account type 22.
L	ACCT: This column displays the COFRS account number being reported.
M	ACCOUNT NAME: This column displays the COFRS account name associated with the COFRS account number.
N	ACCOUNT BALANCE: This column shows the balance of the reported COFRS account numbers.

Report sort: Agency Class (Higher Education Board)
Agency (Higher Education Institution)
Fund
Account type
Account

Break total: Agency (Higher Education Institution)
Agency Class (Higher Education Board)

Report Selection: Revenue source code EBGD for 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.

1.6 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 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	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.

Item	Description
J	FUND: This column shows the COFRS fund number.
K	GOVERNMENTAL FUND: This column shows the amount for agency fund combination within a reported object code.
L	FUND 471 GFAAG: This column shows the amount capitalized for financial reporting purposes for each object code being reported.
M	TOTAL: This column shows the total of the GOVERNMENTAL FUND column and the FUND 471 GFAAG column.
N	TOTAL ACCOUNT: This line provides a total of each column the object code being reported. It will only appear on the report if the object code has multiple agency/fund combinations being reported.

Report sort: Agency Category
Object Code
Agency Code
Fund

Report selection: Object codes in governmental funds identified as representing capitalizable expenses for financial statement reporting purposes.

How to read the report: The report should show a zero balance in the TOTAL column for each object code reported. The line for the department also needs to zero. Amounts in these object codes that should not be capitalized for financial statement purposes should be transferred to a non-capitalizable object code (3128 or 3131).

1.7 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 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.
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)

(H) FSC	**(I)** FSC_NAME	**(J)** SOURCE	**(K)** FINAL SPENDING AUTHORITY	**(L)** EXPENDITURES	**(M)** (OVER)/UNDER EXPENDED	**(N)** ACCRUED REVENUE/ FUND BALANCE AUTHORITY	**(O)** ACCRUED REVENUE OVER/(UNDER) EXPENDITURES
INFORMATION SERVICES **(P)**							
OBA	INFO/ARCHIVAL SVCS	CASH EX	314,951	166,991	147,960	145,772	(21,219)
		CASH	87,370	82,951	4,419	82,951	0
		GENERAL	550,446	263,456	286,990	0	0
TOTAL GROUP AAA **(Q)**			952,767	513,398	439,369	228,723	(21,219)
MATERIALS CERTIFICATION **(P)**							
PNE	PERSONAL SERVICES	FEDERAL	202,840	271,569	(68,729)	271,569	0
		CASH EX	98,501	191,307	(92,806)	114,651	(76,656)
		CASH	1,373,297	632,997	740,300	836,326	203,329
		GENERAL	80,402	42,884	37,518	0	0
PNH	OPERATING EXPENSES	FEDERAL	556,080	283,795	272,285	283,795	0
		CASH	113,910	49,730	64,180	81,596	31,866
TOTAL GROUP ABA **(Q)**			2,425,030	1,472,282	952,748	1,587,937	158,539
GENERAL ADMINISTRATION **(P)**							
QGO	GENERAL ADMINISTRATION	FEDERAL	3,773,798	1,553,887	2,219,911	1,553,887	0
		CASH EX	3,898,398	3,898,398	0	3,927,872	29,474
		CASH	116,152	116,152	0	116,152	0
		GEN EX	0	100,000	(100,000)	0	0
		GENERAL	5,873,002	5,873,002	0	0	0
TOTAL GROUP ACA **(Q)**			13,661,350	11,541,439	2,119,911	5,597,911	29,474
*TOTAL AGCT **(A)**			17,039,147	13,527,119	3,512,028	7,414,571	166,794

A negative amount for the TOTAL GROUP line may indicate an overexpenditure problem.

Expenses allocated to GEN EX (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 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.
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. (Cloumn N – L)
P	This line displays the Long Bill group description from the LBGR table.
Q	TOTAL GROUP: Displays the three character COFRS Long Bill group code.

Report sort:
Agency Category
Long Bill Group
Funding Source Code
Type of Revenue

Break total:
Long Bill Group
Agency Category

How to read 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 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.
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 balances that have not changed between the previous and current fiscal year. Each balance should be researched to determine if the current year balance is correct.

Revenues and expenditures are included in this report so that agencies can determine if an error has occurred such as booking routine accrual entries.

1.12 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 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	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 messages 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 messages 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 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	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

KEY DATES

October 1	SCO distributes to agencies Annual Travel Report turnaround forms.
November 7	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 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.

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
2516 – In-State Personal Aircraft Reimbursement

Out-Of-State Travel - State Employees

2530 - Out-Of-State Travel
2531 - Out-Of-State Common Carrier Fares
2532 - Out-Of-State Personal Travel Per Diem
2533 - Out-Of-State Personal Vehicle Reimbursement

Out-Of-Country (International) Travel - State Employees

2550 - Out-Of-Country Travel
2551 - Out-Of-Country Common Carrier
2552 - Out-Of-Country Personal Travel Reimbursement

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 FY02-03 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.

CHAPTER 5: SECTION 3
STATUTORY REPORTING OF OUTSTANDING LOANS AND ADVANCES

KEY DATES

November 28 Due date for State Controller's statutory loan and advance report.

Per CRS 24-75-204, the State Controller must file an annual report of all loans and advances outstanding at the end of the preceding fiscal year. This report must be filed with the Governor, the 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 believes it is necessary to monitor the balances at a fund/agency/reporting category level. A deficit cash balance at the fund/agency level indicates the need for a working capital loan or advance. Considering the primary purpose of the fund, the agency should apply for a working capital loan or advance at the point in time when a deficit occurs. Currently, the 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 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 (GBL): _____

(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

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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 _____

CHAPTER 5: SECTION 4
PROCEDURES FOR PREPARING QUARTERLY FINANCIAL REPORTS

KEY DATES

October 17	First quarter FY03-04 closing.
January 16	Second quarter FY03-04 closing.
April 16	Third quarter FY03-04 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), and 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
159A – F/A Buying/Owning Clearing
2510 - Undistributed Receipts
2520 - NSF Returned Checks

8. Physical counts of consumable inventories, fixed assets or accrual for compensated absences and depreciation are generally not required for quarterly financial reporting purposes. However, when in the judgment of a controller or chief financial officer, a sudden loss, known obsolescence or seasonal variation materially affects expenditures or an asset then an accounting adjustment during the quarterly period should be completed.

9. State agencies shall clear all funds and appropriation codes established for the purpose of clearing activity that should be properly recorded in another fund to zero. Examples are funds and appropriation codes established to record payroll activity prior to distribution to the appropriate fund where the expense was incurred.

10. State agencies shall correct all abnormal account balances. Credit balance expenditures and receivables, debit balance revenues and payables all have the impact of misstating an agency's financial position and should be corrected. All account balances should be properly recorded.

11. Reporting to the State Controller under this policy shall be met by the requirements listed below. These reporting requirements are in addition to other requirements as set forth in CRS 24-75-102, and 24-30-204(1).

    a. COFRS standard report BDA24R and BDA01R provided to the State Controller and state agencies.

    b. COFRS standard report BDA24R provided to the 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 5
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
		CFC	506
State Fair Authority*	35-65-405(1)	BSF	510
State Nursing Homes	26-12-110	ILA-ILG	505
Clean Screen Authority	42-3-134	TCA	520
Statewide Tolling Authority*	43-4-804	HTA	534-535
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 FY 2001-02 nor is it or the Statewide Tolling Authority expected to qualify in FY 2002-03 or FY 2003-04.

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 6
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 7
UNCOMMITTED CASH RESERVES REPORTING

KEY DATES	
August 8	Turnaround uncommitted cash reserves reports are mailed to agencies.
August 15	Due date for sending turnaround uncommitted cash reserves reports back to the SCO.
September 19	Uncommitted Cash Reserves Report due to OSPB and the JBC.

CRS 24-30-207 requires the State Controller to prepare a report showing the amount of uncommitted reserves credited to each of the State of Colorado's cash funds. This report is prepared in accordance with the statutory definitions and may not agree to financial reports prepared on the basis of 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.
- The Workmens' Compensation Cash Fund;
- The Workmens' Compensation Cost Containment Fund;
- The Motorcycle License Fund; or

- Any cash fund used to single program if the program has been in existence less than two full fiscal years.

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 <u>does not</u> include:

- Any moneys collected from sources excluded from state fiscal year spending, as defined in CRS 24-77-102(17).
- Any moneys received through the imposition of penalties or fines or surcharges imposed on any person convicted of a crime;
- Any moneys 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.

8.11 Turnaround Report/Variance Analysis Report

The SCO will distribute turnaround reports to the agencies for any funds with uncommitted reserves greater than $50,000 during the week following final close. Please fill in any information regarding previously appropriated fund balances and alternative reserve balances. The turnaround reports are due back to the SCO by August 15 .

During the audit of the Uncommitted Cash Reserves Report, the auditors will send out a variance analysis between the current and prior year. Agencies will be asked to explain significant variances.

The 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 19** . The report will be posted to the SCO web site shortly thereafter.

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 Production Support Services (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.

Mike Coffman
State Treasurer

Benson M. Stein
Deputy Treasurer

Patty White
Program Director

HOLDER REIMBURSEMENT FORM

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 Holder 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.

Should you have any questions, please contact our office.

1120 LINCOLN STREET, SUITE 1004 DENVER, CO 80203-2136
METRO: (303) 894-2443 TOLL FREE: (800) 825-2111 FAX: (303) 894-2351 EMAIL: greatcopayback@qwest.net

Mike Coffman
State Treasurer

Benson M. Stein
Deputy Treasurer

Patty White
Program Director

HOLDER REIMBURSEMENT FORM

_____ Reported Name (s)

_____ Remitted Amount

_____ Property Description

_____ Report Year

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

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 names, agrees to indemnify and hold harmless the Colorado State Treasury, its employees and agents from any and all liability, claims, 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 _____

Sworn to and subscribed before me this _____day of _____, 20_____

Notary Signature _____

My commission expires_____

(SEAL)

1120 LINCOLN STREET, SUITE 1004 DENVER, CO 80203-2136
METRO: (303) 894-2443 TOLL FREE: (800) 825-2111 FAX: (303) 894-2351 EMAIL: greatcopayback@qwest.net

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

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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."
>
> "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.

The Division of Banking (DOB) compares the external bank account information maintained by the SCO to account information submitted by the banking institutions. Information obtained by the DOB regarding missing accounts or other account information will be sent to the agencies or institutions along with the turnaround report. This information should be reviewed and account information added or adjusted as appropriate.

CHAPTER 8: SECTION 1
CREDIT/ACCOUNTS RECEIVABLE POLICY

CRS 24-30-202.4 states:

> "The controller shall advise and assist the various state agencies concerning the collection of debts due the state through such agencies, in accordance with rules and regulations promulgated by the executive director of the department of personnel, to achieve the prompt collection of debts due such agencies.
>
> Upon referral to the controller of debts due the state, the controller shall institute procedures for collection thereof pursuant to the rules and regulations promulgated therefore by the executive director of the department of personnel."

The executive director for the Department of Personnel & Administration (DPA) has issued the Accounts Receivable Collections Administrative Rule (the Rule) that establishes policies and procedures for the collection of debts due all state agencies and institutions (state agencies). The Rule provides general guidance to state agencies in developing procedures for 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.

CHAPTER 9: SECTION 1

ACCOUNTING FOR CAPITAL ASSETS, INFRASTRUTURE AND RELATED DEBT

In FY02-03 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. This would include items normally recorded in the 19XX object codes such as Engineering and Architectural Fees if these expenditures are to be capitalized. If this is the case then use object code 6510 to record these items instead of the 19XX objects.

The COFRS chart of accounts includes numerous balance sheet codes in the 18XX series to record the various types of capital assets within the above broad classes. Definitions are available on the 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

1.09 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.

1.10 Transfer of Capital Assets Between Agencies

If a capital asset is transferred between two agencies and there is no exchange of cash then the asset and related accumulated depreciation should be removed from the sending agencies books and the identical amounts should be added to the receiving agencies books with any needed debit or credit to the revenue code 650X Gain/Loss On Disposal Of Property.

For example a server valued at $7,500, with a useful life of 3 years and depreciated for one year using the mid-year convention is being transferred from Human Services to Health Care Policy and Financing. Both agencies record the equipment in Fund 471. Note that at the Statewide level the Gain/Loss is zero.

		Agency IHA		Agency UHA	
01	1840 Furniture and Equipment		7,500	7,500	
01	1849 Accumulated Depreciation	1,250			1,250
31	6503 Gain/Loss on Equipment	6,250			6,250

1.11 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.

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 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

Please refer to the FY03-04 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 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 FY 2002-03 depreciation on all depreciable assets.
   - 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.

4. Fiduciary Funds Only
   - Clear all agency funds of payables to other state agencies by agency close of Period 13 in FY 2002-03.
   - 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 FY 2002-03.
   - 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
   - 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.
   - Complete Exhibit U for special and extraordinary items as of June 30, 2003.
   - Capitalize material inventory amounts at June 30, 2003.

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 2.5.2 and 2.5.3. 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 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 since FY01, and summary information is available for FY97 through FY00. Currently, over 350 reports may be created in real time according to user-specified parameters.

Ledgers (such as the general ledger and budget ledger) are updated nightly from COFRS data. The AFSC, AFSF, AFSI, AGNT, AGPR, APP2, APPI, BBAL, EXPB, GBLI and PRBL tables are also updated nightly. All other COFRS tables are updated each weekend.

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

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.
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.

Grant Reports: Grant reports are based on the AGNT and GBLI tables, and are available inception-to-date.

Other Reports: This page allows you to run customized reports for your agency or department. If you have any report requests, please e-mail COFRS.csg@state.co.us with the criteria you would like to see in a report. You will be contacted when the report is completed with information on how to run the report.

Statewide Reports: Reports are available for all agencies/departments on this page.

Table Listings: Reports on specific COFRS tables may be run for an agency or department.

5-Year Reports: You may display summary information of your own design from FY98 through FY02 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 or a pivot table by using EXCEL charting functions. If you need to document the date and selection criteria used to prepare the report, you must do so in a separate file or text box within the spreadsheet.

PDF file: In some cases, you may prefer the PDF report format to HTML for viewing 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:

Technology Management Unit
ATTN: FDW Manager
1525 Sherman St., Suite 150
Denver, CO 80203

APPENDIX 1

FISCAL CONTACT LIST

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
AAA-ARA	Dept of Personnel & Administration 1600 Broadway, suite 1030 Denver CO 80202 303-866-6559 Fax: 303-866-6569	Todd Olson, Controller todd.olson@state.co.us 303-866-2285	Troy Eid, Executive Director troy.eid@state.co.us 303-866-6559
BAA	Agriculture 700 Kipling, Suite 4000 Lakewood CO 80215 303-239-4100 Fax: 303-239-4125	Pat Farnes, Controller pat.farnes@ag.state.co.us 303-239-4128	Don Ament, Commissioner don.ament@ag.state.co.us
BAA – changed from BSF	State Fair State Fair Grounds Pueblo CO 81004-2499 719-561-8484 Fax: 719-561-0283	Alan Brown, Controller alan.brown@ag.state.co.us 719-561-8484 ext 2018	Ed Kruse, General Manager Les Mergelman, Chairman of the Board
CAA-CFB	Corrections 275 West Highway 50 Canon City CO 81212 719-579-9580 (Colo Spgs) 719-275-4181 (Canon Business Office) Fax: 719-269-4129	Dennis Diaz, Controller dennis.diaz@doc.state.co.us 719-269-4049	Joe Ortiz, Exec Dir joe.ortiz@doc.state.co.us 719-226-4701 Fax: 719-226-4700 2862 S. Circle Drive Colorado Springs CO 80906
DAA & DAB	Education 201 East Colfax Room 409 Denver CO 80203 303-866-6600 Fax: 303-830-0793	Lyle Wullbrandt, Controller wullbrandt_l@cde.state.co.us 303-866-6801	William J. Moloney, Commissioner moloney_w@cde.state.co.us 303-866-6806
DBA	School for the Deaf & Blind 33 N Institute St Colorado Springs CO 80903-3599 719-578-2102 Denver line 303-534-7386 Fax: 719-578-2239	Larry Akers lakers@csdb.org 719-578-2113	Marilyn A. Jaitly, Superintendent 719-578-2102
EAA	Governor's Office 136 State Capitol Denver CO 80203 303-866-2471 Fax: 303-866-2003	Nancy Doty, Chief Fiscal Officer nancy.doty@state.co.us 303-866-3141	Bill Owens, Governor governorowens@state.co.us 303-866-2471

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
EBA	Lt. Governor's Office 130 State Capitol Denver CO 80203 303-866-2087 Fax: 303-866-5469	Nancy Doty, Fiscal Officer nancy.doty@state.co.us 303-866-3141	Jane Norton, Lt. Governor ltgovernornorton@state.co.us 303-866-2087
ECA	Office of State Planning & Budgeting 114 State Capitol Denver, CO 80203 303-866-3317 Fax: 303-866-3044	Cheryl Schleyer, Fiscal Officer cheryl.schleyer@state.co.us 303-866-2980	Nancy McCallin, Director nancy.mccallin@state.co.us 303-866-6349
EDA	Economic Development 1625 Broadway Street, Suite 1710 Denver, CO 80202 303-892-3840 Fax: 303-892-3848	Terri Bell, Controller terri.bell@state.co.us 303-892-3840	Bob Lee, Director bob.lee@state.co.us
EFA	Office of Energy Management 225 E 16th Ave Suite 650 Denver, CO 80203 Phone: 303-894-2383 Fax: 303-894-2388 1-800-632-6662	Sharry Lower, Fiscal Officer sharry.lower@state.co.us 303-894-2383	Rick Grice, Director rgrice@state.co.us
EGA	Office of Innovation and Technology 225 E 16th Ave Suite 900 Denver, CO 80203 303-866-6408	Michelle Snyder, Controller michelle.snyder@state.co.us 303-866-6349	Leroy Williams, Chief Information Officer leroy.williams@state.co.us
FAA	Public Health & Environment 4300 Cherry Creek Dr S Denver, CO 80246-1530 303-692-2000 Fax: 303-782-0095	Adel Soliman, Controller adel.soliman@state.co.us 303-692-2125	Dave Benevento, Executive Director dave.benevento@state.co.us 303-692-2011 303-691-7702
GAA GPA	Colorado Commission on Higher Education 1380 Lawrence Street, Suite 1200 Denver, CO 80204 303-866-2723 Fax: 303-866-4266	Betsy Holdredge, Fiscal Officer betsy.holdredge@state.co.us 303-866-2726 Brian Burnett, chief Financial Officer 303-866-4032	Tim Foster, Executive Director tim.foster@state.co.us 303-866-4034
	Colorado Higher Education Governing Board 1201 5th Street, Room 320 PO Box 173361, Campus Box 500 Denver, CO 80217-3361	Joanne Gray Ballard, Higher Education Fiscal Coordinator joanne.ballard@ahec.edu 303-352-3035 Fax: 303-352-3036	

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
GBA	Council on the Arts 750 Pennsylvania Street Denver, CO 80203 303-894-2617 Fax: 303-894-2615	Renee Bovee, Deputy Director 303-894-2617 x12 renee.bove@state.co.us	Frances M. Holden, Executive Director fran.holden@state.co.us 303-894-2617 x11
GCA	Colorado Historical Society 1300 Broadway Street Denver, CO 80203 303-866-3682 Fax: 303-866-5739	Tom Zimmer, Chief Fiscal Officer thomas.zimmer@chs.state.co.us 303-866-3680	Georgianna Contiguglia, President georgianna.contiguglia@chs.state.co.us 303-866-3355
GDA	Colorado Student Loan 999 18th Street Suite 425 Denver, CO 80202-2440 303-305-3000 Fax: 303-294-5076	Sherry Gansert, Associate Director sgansert@cslp.org 303-305-3000 x3272	Jeanne Adkins, Director jadkins@cslp.org
GFA	University of Colorado - Regents Campus Box 436 Boulder, CO 80309-0436 303-492-6201 Fax: 303-492-6772	Mary Catherine Gaisbauer, Controller mc.gaisbauer@cusys.edu 303-492-9702 fax 303-492-9722	Elizabeth Hoffman, President president@cu.edu 303-492-6201
GFB	University of Colorado - Boulder Box 48 Boulder, CO 80309 303-492-1411 Fax: 303-492-5105	Jud Hurd, Controller judson.hurd@Colorado.edu 303-492-1449 Fax: 303-492-5553	Richard L. Byyny, MD Chancellor richard.byyny@colorado.edu 303-492-8908 Fax: 303-492-8866
GFC	University of Colorado - Colo. Springs Austin Bluffs Parkway PO Box 7150 Colorado Springs, CO 80933-7150 719-262-3000 Fax: 719-262-3484	Mickey Mendez, Controller mmendez@uccs.edu 719-262-3397 Fax: (719) 262-3484	Pamela Shockley, Chancellor Pshockley-@mail.uccs.edu 719-262-3436
GFD	University of Colorado - Denver Campus Box 148 PO Box 173364 Denver, CO 80217-3364 303-556-3338 Fax: 303-556-3377	Don Kuroda don.kuroda@cudenver.edu 303-556-3338	Dr. Georgia Lesh-Laurie, Chancellor gleshlaurie@cudenver.edu 303-556-2643 Fax: 303-556-2164

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
GFE	University of Colorado Health Sciences Center PO Box 6508, Mail Stop F425 Aurora, CO 80045-0508 303-399-1211 Fax: 303-724-0802	Kim Huber, Deputy Controller kim.huber@uchsc.edu 303-724-0062 Fax: 303-724-0906	James H. Shore, Chancellor j.shore@uchsc.edu 303-315-7682
GGA	Board of Governors of the Colorado State University System 110 16th Street, Suite 640 Denver, CO 80202 303-534-6290 Fax: 303-534-6298	Ed Bowditch, Chief Fiscal Officer edward.bowditch@colostate.edu 303-534-6290	Al Yates, Chancellor ayates@lamar.colostate.edu
GGB-GGG	Colorado State University 202 Admin Annex Johnson Hall Fort Collins, CO 80523 970-491-6023 Fax: 970-491-2253	Ed Ruotsinoja, Director of Business & Financial Services eruotsinoja@busfin.colostate.edu 970-491-1359 Fax: 970-491-2293	Dr. Albert Yates, President ayates@lamar.colostate.edu 970-491-6211 Fax: 970-491-0501
GGJ	Colorado State University, Pueblo 2200 N Bonforte Boulevard Pueblo, CO 81001-4901 719-549-2100 303-293-2511 (Denver line) Fax: 719-549-2088	Valrie Borge, Vice President for Finance & Administration / Controller borge@uscolo.edu 719-549-2952	Robert E. Glennon, Interim President rglennon@uscolo.edu 719-549-2306 Fax: 719-549-2650
GHA GHF	State Colleges in Colorado 1580 Lincoln Street, Suite 750 Denver, CO 80203 303-894-2700 Fax: 303-894-2459	Steve Bridgeman, Assistant Vice President for Administration and Finance steve.bridgeman@statecolleges.org 303-894-2700	Dr. Lee A. Halgren, President
GHB	Adams State College Business Office Alamosa, CO 81102 719-587-7011 Fax: 719-587-7522	Richard Scanga, Controller rgscanga@adams.edu 719-587-7728	Dr. Lee A. Halgren, Acting President 719-587-7341
GHC	Mesa State College PO Box 2647 Grand Junction, CO 81502 970-248-1020 Fax: 970-248-1903	Larry Cackler, Controller lcackler@mesastate.edu 970-248-1907 Fax: 970-248-1136	Dr. Samuel Gingerich, President 970-248-1498

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
GHE	Western State College Controller's Office Gunnison, CO 81231 970-943-2037 303-534-4851 (Denver line) Fax: 970-943-2277	Rod Russell, Director of Accounting rrussell@western.edu 970-943-2037	Dr. Jay Helman, President 970-943-2114
GJA	Colorado Community Colleges System 303-595-1600 Fax: 303-825-4295	Fiftwo Baldwin, Controller fiftwo.baldwin@cccs.cccoes.edu 303-595-1600 Fax: 303-620-4042	Joe May, President joe.may@cccs.cccoes.edu Fax:: 303-620-4043
GJB	Arapahoe Community College 2500 W College Dr PO Box 9002 Littleton, CO 80160-9002 303-797-5640 Fax: 303-797-3942	Angela Lujan, Controller Alujan@arapahoe.edu 303-797-5644	Dr. Berton Glandon, President bert.glandon@arapahoe.edu
GJC	Community College of Aurora 16000 E Centre Tech Parkway Aurora, CO 80011-9036 303-360-4700 Fax: 303-360-4761	Wes Geary, V.P. Adm & Finance wes.geary@cca.cccoes.edu 303-360-4751	Linda Bowman, President cca_pres@cccs.cccoes.edu 303-360-4780
GJD	Community College of Denver 1111 W Colfax Avenue Denver, CO 80204 303-556-2600 Fax: 303-556-8555	Kevin Callison, Director of Budget & Accounting kevin.callison@ccd.cccoes.edu 303-352-3012	Dr. Byron McClenney, 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 303-404-5241	Dr. Thomas Gonzales, President frcc_pres@cccs.cccoes.edu
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 719-336-1571	Betty Matkowski, President betty.matkowski@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.edu 719-384-6823 Fax: 719-384-6935	James Rizzuto, President jim.rizzuto@ojc.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	Dirk Howard, VP Administration dirk.howard@ppcc.cccoes.edu 719-540-7601	Joseph A. Garcia, President joseph.garcia@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	Colleen Armstrong, Controller Colleen.Armstrong@pueblocc.edu 719-549-3211 Fax: 719-549-3217	Dr Mike Davis, President mike.davis@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	Stacey Stacy, Controller stacey.stacy@trinidadstate.edu 719-846-5551	Dr. Frank Armijo, President frank.armijo@trinidadstate.edu
GJP	Lowry HEAT Center 9101 E Lowry Blvd, Bldg 965 Denver, CO 80230 303-620-4000 Fax: 303-739-2904 www.rigthchoice.org	Pat Bouley, Assistant Controller Pat.bouley@cccs.cccoes.edu 303-595-1593	CFO-George Delaney, VP for Finance george.delaney@cccs.cccoes.edu 303-595-1536
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 Laura Speaker Laura.speaker@njc.edu 970-521-6702	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 970-675-3264	Dr. Peter Angstadt, Interim President peter.angstadt@cncc.edu 970-675-3201

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
GKA	University of Northern Colorado Accounting Services 501 20th Street Greeley, CO 80639 970-351-2237 Fax: 970-351-1142	Michelle Quinn, Assistant Vice President of Finance michelle.quinn@unco.edu 970-351-2773 Frances Schoneck. Vice President for Finance and Admin/ CFO 970-351-1121	Kay Norton, President Kay.norton@mail.unco.edu 970-351-2121 Fax: 970-351-1880
GLA	Colorado School of Mines 1500 Illinois Golden, CO 80401 303-273-3000 Fax: 303-273-3278	Glen Nelson, Controller glen.nelson@mines.edu 303-273-3262	John U. Trefny, President jtrefny@mines.edu 303-273-3280
GMA	Auraria Higher Education Center 1380 Lawrence, Suite 610 PO Box 173361B Denver CO 80217-3361 303-556-3291 Fax: 303-556-4403	Ellis Penland penlande@ahec.edu 303-556-2230	Dean Wolf, VP for Administration Wolfd@ahec.edu 303-556-3291
GRA	Colorado Student Obligation Bond Authority 1801 Broadway #1300 Denver, CO 80202 303-376-8800 Fax:	Douglas R. Angell, Vice President & CFO DAngell@CollegeInvest.org	Debbie DeMuth, Director DDemuth@CollegeInvest.org 303-376-8807
GSA	Fort Lewis College 140 BH 1000 Rim Drive Durango, CO 81301 970-247-7010 Fax: 970-247-7284	Gary Goold, Controller goold_g@fortlewis.edu 970-247-7368 schwartz_s@fortlewis.edu	Kendall Blanchard, President (to July01) blancard_k@fortlewis.edu 970-247-7100 Robert Dolphin, Int President
GTA	Metropolitan State College of Denver 1006 11th Street PO Box 173362, Campus Box 42 Denver, CO 80217-3362 303-556-3058 Fax: 303-556-5023	George Middlemist, Controller middlemi@mscd.edu 303-556-3030	Dr. Sheila Kaplan, President kaplans@mscd.edu
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

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
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 Valri Gimple Valri.gimple@state.co.us 303- 866-5688	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 Habetemariam 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--SHHP 4020 South Newton St. Denver, CO 80236 303-866-7362 Fax: 306-866-7359	Marilyn Vohs, Accountant Marilyn.vohs@state.co.us 303-866-7261 Fax: 303-866-7212	Norleen Norden, Director 303-866-7362
IHM	Office of Behavioral Health & Housing—ADAD 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 303-866-7400	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 Adult, Disability and Rehabilitation Services—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	Fred DeCrescentis, Director 303-866-7470 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 james.duff@state.co.us 719-546-4489	Steve Schoenmakers, Acting Superintendent 719-546-4147 Fax: 719-546-4484

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
IIC	Fort Logan Mental Health 3520 W Oxford Avenue Denver, CO 80236 303-866-7080 Fax: 303-866-7212	Gale Rhoades, Accountant Gale.rhoades@state.co.us 303-866-7265 Fax: 303-866-7048	Keith LaGrenade, M.D. Hospital Director Keith.lagrenade@state.co.us 303-866-7080 Fax: 303-463-2500
IJB	Grand Junction Regional 2800 D Road Grand Junction, CO 81501 Fax: 970-255-5748	Edie Lesher, Accountant Edie.lesher@state.co.us 970-255-5721	Greg Burns, Acting 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, Accountant 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	Faye Weiser, Director 719-585-4042
IKA	Division of Youth Services 4055 S Lowell Boulevard Denver, CO 80236 303-866-7345 Fax:: 303-866-7344	Marilyn Vohs, Accountant Marilyn.vohs@state.co.us 303-866-7261 Fax: 303-866-7212	, Director @state.co.us 303-866-7980 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 Barbara Norrod@state.co.us 303-866-5748 (Barbara is main contact ILA-ILG)	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 Christa.davis@state.co.us	Cynthia Bostic, Administrator Cynthia.bostic@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.mccartney@state.co.us	John Johnson, Administrator John.Johnson@state.co.us

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
ILD	Colorado Nursing Home 851 E 5th Street Rifle, CO 81650 970-625-0842 Fax: 970-625-3706	David Rousseau, Administrative Program Specialist David.rousseau@state.co.us	Robert Shaw, Administrator robert.shaw@state.co.us
ILE	Walsenburg Nursing Home 823 Social Services Building Denver, CO 80203 303-866-3475 Fax: 303-866-4411	Barbara Norrod Barbara.norrod@state.co.us 303-866-5748 Fax: 303-866-5808	
ILF	Director of State Nursing Homes 1575 Sherman Street Denver, CO 80203 303-866-5748 Fax: 303-866-4411	Barbara Norrod Barbara.norrod@state.co.us 303-866-5748 Fax: 303-866-5808	Marc Fuller, Director of State Nursing Homes Marc.fuller@state.co.us 303-866-2259 Fax: 303-866-4740
ILG	Colorado State Veteran's Home at Fitzsimmons 1919 Quentin Street Aurora, CO 80010 720-857-6401 Fax: 720-857-6500	Michelle Runck Michelle.runck@state.co.us 720-857-6406	Paula Walker, Administrator Marc Fuller, Acting Administrator Marc.fuller@state.co.us 720-857-6401
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	Gerald A. Marroney, State Court Administrator gerald.marroney@judicial.state.co.us
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	Susan Riehl, Accountant 303-893-8121 x361	Gerald A. Marroney, State Court Administrator gerald.marroney@judicial.state.co.us

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
JEA	Alternate Defense Counsel 822 Seventh Street, Suite 220 Greeley, CO 80631 970-392-9893 Fax: 970-392-9897	Jack Yasutake, Controller jyasutak@ctos.com 970-392-9893	Bryan Shaha bshaha@ctos.com 970-392-9893
JFA	Office of the Child's Representative 1650 Pennsylvania St. Denver, CO 80203 303-860-1517	Tammy Nelson, Controller tammynelsonocr@quest.net 303-860-1517 x3	Theresa Spahn, Executive Director 303-860-1517
KAA	Labor & Employment 1515 Arapahoe Street, Suite 700 Denver, CO 80202-2117 303-318-8050 Fax: 303-318-8101	Les Shenefelt, Controller les.shenefelt@state.co.us 303-318-8101 Fax: 303-318-8128	Jeff Wells, Executive Director Jeff.wells@state.co.us 303-318-8000
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 & MFA	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 303-869-2800 Fax: 303-869-3060	Tanya Olsen, Accountant tanya.olsen@state.co.us 303-839-2885	Joanne Hill, CPA, State Auditor joanne.hill@state.co.us
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

COFRS	AGENCY	FISCAL OFFICER	DEPARTMENT HEAD
OAA	Military Affairs 6848 S Revere Parkway, Suite 2-252 Englewood, CO 80112-6703 303-677-8000 Fax: 303-677-8749	Carol Mentone, Controller carol.mentone@dma.state.co.us 303-677-8723 Fax: 303-677-8749	Major General Mason C. Whitney, Adjutant General mason.whitney@dma.state.co.us 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 Sue Griswold, Accounting Manger Sue.Griswold@state.co.us 303-866-2009	Greg Walcher, Executive Director greg.walcher@state.co.us 303-866-4902 Fax: 303-866-2115
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, Controller carmen.modglin@dora.state.co.us 303-894-2967	Rick O'Donnell, Executive Director ro'donnell@capitol.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	M. Michael Cooke, Executive Director mcooke@spike.dor.state.co.us 1570 Grant, Denver CO 80203 303-866-3091 Fax: 303-866-2400
TBA	Revenue/Collections 1375 Sherman Street, Room 448 Denver, CO 80203 Fax: 303-866-2400	Dennis Carroll dcarroll@spike.dor.state.co.us 303-866-5809	
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@state.co.us 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@sos.state.co.us 303-894-2200 x6105	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
COFRS CENTRALLY DEFINED CHART OF ACCOUNTS

The following are abbreviations for departments that appear in various object of expenditure and revenue source code titles for transfer and interagency transactions. These codes should always indicate the other party involved in the transaction.

DPA – Department of Personnel and Administration
DOAG - Department of Agriculture
DOC - Department of Corrections
DOE - Department of Education
GOV - Governor's Office
CDPHE - Colorado Department of Public Health and Environment
DOHE - Department of Higher Education
CDOT - Colorado Department of Transportation
DHS - Department of Human Services
JUD - Judicial Department
DOLE - Department of Labor and Employment
DOL - Department of Law
GA - General Assembly
DOLA - Department of Local Affairs
DOMA - Department of Military Affairs
DONR - Department of Natural Resources
CDPS - Department of Public Safety
DORA - Department of Regulatory Agencies
DOR - Department of Revenue
DHCPF - Department of Health Care Policy and Financing
DOS - Department of State
DOT - Department of Treasury

The complete COFRS Chart of Accounts is updated on the State Controller's website, and is therefore available in electronically searchable format.

Questions about the changes to the chart of accounts or requests for changes to these account code tables should be addressed to Alan Boisvert in the Reporting and Analysis section of the State Controller's Office. He may be reached at 303-866-3894.

The following five tables list the additions and/or changes made to the chart of accounts after the preparation of the Fiscal Year 2001-02 Fiscal Procedures Manual. Highlighted items represent the additions or changes; if the item was added to an existing superior classification, the superior classification has been included but not highlighted. Because of the large number of new transfer codes that are established annually, additions to the alpha transfer codes are included in the following tables except in those limited instances where an alpha code has been used to track the balancing of a clearing type account.

FUNDS ADDED OR CHANGED			
15F	FAMILY STABILIZATION SERVICES	RZ	OTHER SPECIAL REVENUE FUNDS
15G	COLORADO COMBINED CAMPAIGN ADM	RZ	OTHER SPECIAL REVENUE FUNDS
15H	FAMILY-FRIENDLY COURT PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
15J	NATIVE AMERICAN SUBSTANCE ABUS	R6	TOBACCO LITIGATION SETTLEMENT
15K	SUPPLEMENTAL OAP HEALTH & MED	RZ	OTHER SPECIAL REVENUE FUNDS
15L	STROKE PREVENTION & TREATMENT	RZ	OTHER SPECIAL REVENUE FUNDS
15M	CONTROLLED SUBSTANCE PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
15N	CLK & REC ELECTRONIC FILING	RZ	OTHER SPECIAL REVENUE FUNDS
15P	FAMILY LITERACY EDUCATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
15R	NATIONAL CREDENTIAL FUND	RZ	OTHER SPECIAL REVENUE FUNDS
15T	FACILITY SUMMER SCHOOL GRANTS	RZ	OTHER SPECIAL REVENUE FUNDS
15V	COURT-APPT SPECIAL ADVOCATE	RZ	OTHER SPECIAL REVENUE FUNDS
15W	WILDFIRE EMERGENCY RESPONSE	RZ	OTHER SPECIAL REVENUE FUNDS
15X	FUEL PIRACY COMPUTER REPROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
15Y	COLORADO WATERSHED PROTECTION	RZ	OTHER SPECIAL REVENUE FUNDS
16A	CHARTER SCHOOL ADMINISTRATIVE	RZ	OTHER SPECIAL REVENUE FUNDS
16B	UCCC CUSTODIAL FUNDS	RZ	OTHER SPECIAL REVENUE FUNDS
16C	SEX OFFENDER REGISTRY FUND	RZ	OTHER SPECIAL REVENUE FUNDS
2WW	WW II MEMORIAL DEDICATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
334	WILDLIFE EMERGENCY FUND	E1	HIGHER EDUCATION FUNDS
414	IDENTIFICATION SECURITY FUND	R2	HIGHWAYS
443	SUMMER SCHOOL GRANT PROGRAM	RZ	OTHER SPECIAL REVENUE FUNDS
491	WATERSHED PROTECTION FUND	R7	WATER CONSERVATION CONSTRUCT
520	CLEAN SCREEN AUTHORITY	EZ	OTHER ENTERPRISE FUNDS
534	STATEWIDE TOLLING SPECIAL REV	EZ	OTHER ENTERPRISE FUNDS
535	STATEWIDE TOLLING OPERATING	EZ	OTHER ENTERPRISE FUNDS
545	CSOBA - STABLE VALUE FUND	Z2	COLLEGE SAVINGS PLANS
91E	EMPLOYEE BENEFITS PLAN - EMPLY	P3	GROUP BENEFIT PLANS
91S	EMPLOYEE BENEFITS PLAN - STATE	P3	GROUP BENEFIT PLANS
604	DEBT COLLECTION FUND	IZ	OTHER INTERNAL SERVICE FUNDS

AGENCIES ADDED OR CHANGED			
DIVISION OF CENTRAL SERVICES	A	AE	
DOIT - PUEBLO DATA ENTRY	A	AE	AEE
COLO INFO TECHNOLOGY SVCS	A	AM	
DOIT - COMMUNICATION SERVICES	A	AM	AMB
DOIT - NETWORK SERVICES	A	AM	AMC
DOIT - COMPUTER SERVICES	A	AM	AMD
DOIT - INFO AND ARCHIVAL SVCS	A	AM	AME
DOIT - APPLICATION SERVICES	A	AM	AMF
HUMAN RESOURCE SERVICES	A	AQ	
DEFERRED COMPENSATION PLANS	A	AQ	AQE
RISK MANAGEMENT SERVICES	A	AQ	AQF
FORT LYONS	C	CD	
FORT LYONS	C	CD	CDA
COLO STATE UNIVERSITY SYSTEM	G	GG	
COLO STATE UNIVERSITY SYSTEM	G	GG	GGA
CSU PUEBLO	G	GG	GGJ
FORT LEWIS COLLEGE BOARD	G	GS	
FORT LEWIS COLLEGE	G	GS	GSA
METROPOLITAN COLLEGE BOARD	G	GT	
METROPOLITAN STATE COLLEGE	G	GT	GTA
STATEWIDE TOLLING AUTHORITY	H	HT	
STATEWIDE TOLLING AUTHORITY	H	HT	HTA
VETERANS AFFAIRS	O	OB	
VETERANS AFFAIRS	O	OB	OBA
CLEAN SCREEN AUTHORITY	T	TC	
CLEAN SCREEN AUTHORITY	T	TC	TCA

BALANCE SHEET ACCOUNTS ADDED				
INFRASTRUCTURE	39	58	595	
CONSTRUCTION IN PROGRESS-INFRA	**39**	**58**	**595**	**1887**

OBJECT CODES ADDED					
OTHER EMPLOYEE PAYMENTS	10	11	14	131	
NON-BASE BUILDING PERFORMANCE	**10**	**11**	**14**	**131**	**1360**
COMMUNICATIONS	20	25	26	263	
MNT PAYMENTS TO DPA	**20**	**25**	**26**	**263**	**2632**
DISTRIBUTIONS TO INDIVIDUALS	52	57	58	589	
FIN AID SCHOLARSHIP ALLOWANCE	**52**	**57**	**58**	**589**	**5896**
OPERATING TRANSFERS INTRAFUND	70	75	72	740	
OT EX DOHE SCHOLARSHIP OFFSET	**70**	**75**	**73**	**740**	**ABGL**
HE CAPITAL LEASE ELIMINATION	**70**	**75**	**73**	**740**	**ABGM**

REVENUE SOURCE CODES ADDED						
IND INC TAX, CHECKOFFS	10	12	16	250		
INSTITUTE OF TECHNO CHECKOFF	**10**	**12**	**16**	**250**	**2512**	**W**
WATERSHED PROTECTION CHECKOFF	**10**	**12**	**16**	**250**	**2513**	**W**
SPECIAL ADVOCATE CHECKOFF	**10**	**12**	**16**	**250**	**2514**	**W**
SALES OF PRODUCTS	30	31	37	530		
COMMISSION/SALES (ENTERPRISE)	**30**	**31**	**37**	**530**	**5326**	**W**
INTEREST INCOME	50	50	43	590		
HE PROGRAM LOAN INTEREST EXMPT	**50**	**50**	**43**	**590**	**5904**	**W**
HE PROGRAM LOAN INTEREST NONEX	**50**	**50**	**43**	**590**	**5905**	**C**
PLEDGED INVESTMENT INCOME	**50**	**50**	**43**	**593**		
PLEDGED INVESTMENT INCOME	**50**	**50**	**43**	**593**	**5930**	**C**
RENTS - EXTERNAL - OPERATING	**50**	**51**	**46**	**642**		
RENTS-EXTERNAL-OPERATING NONEX	**50**	**51**	**46**	**642**	**6420**	**C**
RENTS-EXTERNAL-OPERATING EXMPT	**50**	**51**	**46**	**642**	**6421**	**W**
PLEDGED FEDERAL GRANT/CONTRACT	**80**	**80**	**54**	**745**		
PLEDGED FED GRANT/CONTRACT	**80**	**80**	**54**	**745**	**7450**	**F**
MISCELLANEOUS REVENUES-NONOPER	**89**	**89**	**64**	**831**		
MISC REVENUES NONEXMPT NONOPER	**89**	**89**	**64**	**831**	**8310**	**C**
MISC REVENUES EXEMPT NONOPER	**89**	**89**	**64**	**831**	**8311**	**W**
OPERATING TRANSFERS INTRAFUND	90	91	67	900		
HE CAPITAL LEASE ELIMINATION	**90**	**91**	**67**	**900**	**ABGM**	**W**

The following seven tables represent the COFRS chart of accounts as of February 4, 2003. The fund table is presented twice using different sort orders; the first sort is based on the fund number while the second sort is based on fund group, type, and category. In all seven tables, items that have changed since the preparation of the Fiscal Year 2001-02 Fiscal Procedures Manual are bolded and highlighted. Because of the large number of new transfer codes that are established annually, additions to the alpha transfer codes are not bolded or highlighted except in those limited instances where an alpha code has been used to track the balancing of a clearing type account.

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
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
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

FUND	FUND_NAME	FCAT	FCAT_NAME
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
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

FUND	FUND_NAME	FCAT	FCAT_NAME
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
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
15F	**FAMILY STABILIZATION SERVICES**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
15G	**COLORADO COMBINED CAMPAIGN ADM**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
15H	**FAMILY-FRIENDLY COURT PROGRAM**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
15J	**NATIVE AMERICAN SUBSTANCE ABUS**	**R6**	**TOBACCO LITIGATION SETTLEMENT**
15K	**SUPPLEMENTAL OAP HEALTH & MED**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
15L	**STROKE PREVENTION & TREATMENT**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
15M	**CONTROLLED SUBSTANCE PROGRAM**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
15N	**CLK & REC ELECTRONIC FILING**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
15P	**FAMILY LITERACY EDUCATION FUND**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
15R	**NATIONAL CREDENTIAL FUND**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
15T	**FACILITY SUMMER SCHOOL GRANTS**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
15V	**COURT-APPT SPECIAL ADVOCATE**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
15W	**WILDFIRE EMERGENCY RESPONSE**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
15X	**FUEL PIRACY COMPUTER REPROGRAM**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
15Y	**COLORADO WATERSHED PROTECTION**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
160	AVIATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
161	LAND & WATER MGMT-NONEXPENDABL	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	GROUND WATER PUBLICATION	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
169	PUBL REVOLVING FUND	RZ	OTHER SPECIAL REVENUE FUNDS
16A	**CHARTER SCHOOL ADMINISTRATIVE**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
16B	**UCCC CUSTODIAL FUNDS**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
16C	**SEX OFFENDER REGISTRY FUND**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
170	OIL & GAS CONSERVATION FUND	RZ	OTHER SPECIAL REVENUE FUNDS
171	GEOLOGICAL SURVEY CASH FUND	RZ	OTHER SPECIAL REVENUE FUNDS

FUND	FUND_NAME	FCAT	FCAT_NAME
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
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

FUND	FUND_NAME	FCAT	FCAT_NAME
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
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
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

FUND	FUND_NAME	FCAT	FCAT_NAME
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
2WW	**WW II MEMORIAL DEDICATION FUND**	**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
334	**WILDLIFE EMERGENCY 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
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
414	**IDENTIFICATION SECURITY FUND**	**R2**	**HIGHWAYS**
415	MEDICAL DISASTER	R4	LABOR
416	SUBSEQUENT INJURY	R4	LABOR
417	MAJOR MEDICAL	R4	LABOR
418	COLORADO OUTDOORS MAGAZINE	E5	WILDLIFE DIVISION
419	WILDLIFE SPECIAL PURPOSE CASH	RZ	OTHER SPECIAL REVENUE FUNDS
420	SEARCH & RESCUE FD	RZ	OTHER SPECIAL REVENUE FUNDS

FUND	FUND_NAME	FCAT	FCAT_NAME
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
443	**SUMMER SCHOOL GRANT PROGRAM**	**RZ**	**OTHER SPECIAL REVENUE FUNDS**
450	DEBT SERVICE	D1	DEBT SERVICE
461	REGULAR CAPITAL CONSTRUCTION	C1	REGULAR CAPITAL CONSTRUCTION
462	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
491	**WATERSHED PROTECTION FUND**	**R7**	**WATER CONSERVATION CONSTRUCT**
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 PLANS
516	WORK THERAPY	EZ	OTHER ENTERPRISE FUNDS
517	BUILDINGS AND GROUNDS RENTALS	EZ	OTHER ENTERPRISE FUNDS
518	CONFERENCE & TRAINING	EZ	OTHER ENTERPRISE FUNDS
519	CAPITOL PARKING FUND	RZ	OTHER SPECIAL REVENUE FUNDS
520	**CLEAN SCREEN AUTHORITY**	**EZ**	**OTHER ENTERPRISE FUNDS**
521	HEALTH PARKING FUND	EZ	OTHER ENTERPRISE FUNDS
522	STATE COMPENSATION AUTHORITY	EZ	OTHER ENTERPRISE FUNDS
524	CSLP - EDUCATIONAL OPERATING	E6	GUARANTEED STUDENT LOAN

FUND	FUND_NAME	FCAT	FCAT_NAME
525	CONVENTION CENTER FUND	EZ	OTHER ENTERPRISE FUNDS
526	U.S. DEPT OF EDUCATION RECALL	E6	GUARANTEED STUDENT LOAN
534	**STATEWIDE TOLLING SPECIAL REV**	**EZ**	**OTHER ENTERPRISE FUNDS**
535	**STATEWIDE TOLLING OPERATING**	**EZ**	**OTHER ENTERPRISE FUNDS**
545	**CSOBA - STABLE VALUE FUND**	**Z2**	**COLLEGE SAVINGS PLANS**
600	COFRS WAREHOUSE INVENTORY	G1	GENERAL FUND - UNRESTRICTED
601	CENTRAL SERVICES	I1	CENTRAL SERVICES
602	GEN GOVERNMENT COMPUTER CENTER	I3	GEN GOVERNMENT COMPUTER CENTER
603	TELECOMMUNICATIONS	I4	TELECOMMUNICATIONS
604	**DEBT COLLECTION FUND**	**IZ**	**OTHER INTERNAL SERVICE FUNDS**
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
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	RZ	OTHER SPECIAL REVENUE FUNDS

FUND	FUND_NAME	FCAT	FCAT_NAME
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	R6	TOBACCO LITIGATION SETTLEMENT
770	OTHER PERMANENT FDS-EXPENDABLE	BZ	OTHER PERMANENT TRUST FUNDS/EX
801	PET OVERPOPULATION FUND	Z1	TREASURER'S PRIVATE PURPOSE
802	VETERAN'S PRIVATE CONTRIBUTION	ZZ	OTHER PRIVATE PURPOSE TRUST
803	CHARTER SCHOOL DEBT RESERVE	Z1	TREASURER'S PRIVATE PURPOSE
804	CHARTER SCHOOL INTEREST SAVING	Z1	TREASURER'S PRIVATE PURPOSE
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 PROPTERY TRUST FUND	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	HUERFANO COUNTY HOSPITAL	ZZ	OTHER PRIVATE PURPOSE TRUST
850	OTHER PERMANENT-NONEXPENDABLE	BY	OTHER PERMANENT TRUSTS/NE
851	SCHOOL	B1	STATE LANDS TRUST/NE
852	PENITENTIARY	B1	STATE LANDS TRUST/NE
853	PUBLIC BUILDINGS	B1	STATE LANDS TRUST/NE
854	INT IMPROVEMENT	B1	STATE LANDS TRUST/NE
855	SALINE	B1	STATE LANDS TRUST/NE
856	COLORADO STATE UNIVERSITY	B1	STATE LANDS TRUST/NE
857	HESPERUS	B1	STATE LANDS TRUST/NE
858	UNIVERSITY OF COLORADO	B1	STATE LANDS TRUST/NE
859	REFORMATORY	B1	STATE LANDS TRUST/NE
860	CONTROLLED MNTC TRUST-NONEXPEN	RZ	OTHER SPECIAL REVENUE FUNDS
861	WILDLIFE FOR FUTURE GENERATION	BY	OTHER PERMANENT TRUSTS/NE
862	VETERANS MONUMENT PRESERVATION	BY	OTHER PERMANENT TRUSTS/NE
865	TOBACCO SETTLEMENT-NONEXPENDBL	R6	TOBACCO LITIGATION SETTLEMENT
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

FUND	FUND_NAME	FCAT	FCAT_NAME
913	EMPLOYEE BENEFITS PLAN - STATE	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
91E	**EMPLOYEE BENEFITS PLAN - EMPLY**	**P3**	**GROUP BENEFIT PLANS**
91S	**EMPLOYEE BENEFITS PLAN - STATE**	**P3**	**GROUP BENEFIT PLANS**
920	COUNTY SALES TAX	A1	REVENUE AGENCY FUNDS
921	COUNTY LODGING TAX FUND	A1	REVENUE AGENCY FUNDS
922	COUNTY LOC IMP DIST SALES TAX	A1	REVENUE AGENCY FUNDS
923	MV PRORATION OWNERSHIP	A1	REVENUE AGENCY FUNDS
924	REGIONAL TRANSPORTATION DIST	A1	REVENUE AGENCY FUNDS
925	SEVERANCE TAX	A1	REVENUE AGENCY FUNDS
926	SALES AND SEIZURES	A1	REVENUE AGENCY FUNDS
927	FUEL BONDS	A1	REVENUE AGENCY FUNDS
928	CIGARETTE & GTM BONDS	A1	REVENUE AGENCY FUNDS
929	SYMPOSIUM SPONSORS	A2	TREASURY AGENCY FUNDS
930	W&PDA SELF-INSURANCE FUND	A2	TREASURY AGENCY FUNDS
931	WATER & POWER AUTHORITY	A2	TREASURY AGENCY FUNDS
932	FOREST RESERVE	A2	TREASURY AGENCY FUNDS
933	TAYLOR GRAZING	A2	TREASURY AGENCY FUNDS
934	GREAT OUTDOORS COLORADO	A2	TREASURY AGENCY FUNDS
935	LA PLATA RIVER ESCROW	A2	TREASURY AGENCY FUNDS
936	OLYMPIC COMMITTEE	A2	TREASURY AGENCY FUNDS
937	W&PA DRINKING WATER REVOLVING	A2	TREASURY AGENCY FUNDS
938	W&PA ANIMAS/LA PLATA PROJECT	A2	TREASURY AGENCY FUNDS
939	MASS TRANSPORTATION SALES TAX	A1	REVENUE AGENCY FUNDS
940	LOCAL MARKETING DISTRICTS	A1	REVENUE AGENCY FUNDS
941	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
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
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

FUND	FUND_NAME	CITATION	FDGP	FTYP	FCAT	
	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
	IDENTIFICATION SECURITY FUND	**42-1-220**	**1**	**R**	**R2**	**414**
	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	28-5-709	1	R	R6	14G
	NATIVE AMERICAN SUBSTANCE ABUS	**26-4-423(1)**	**1**	**R**	**R6**	**15J**
	TOBACCO LITIGATION SETTLEMENT	24-22-115	1	R	R6	430
	STATE DENTAL LOAN REPAYMENT	25-23-104(1)	1	R	R6	434
	TOBACCO SETTLEMENT-EXPENDABLE	24-22-115.5	1	R	R6	765
	TOBACCO SETTLEMENT-NONEXPENDBL	24-22-115.5	1	R	R6	865
WATER	CONSERVATION CONSTRUCT		1	R	R7	
	WATER CONSERVATION CONSTRUCT	37-60-121	1	R	R7	424
	LOAN FORECLOSURE FUND	37-60-123.1	1	R	R7	480
	FLOOD RESPONSE FUND	37-60-123.2	1	R	R7	481
	LITIGATION FUND	37-60-121(2.	1	R	R7	482
	FISH & WILDLIFE RESOURCES	37-60-121(6)	1	R	R7	483
	EMERGENCY DAM REPAIR CASH FUND	37-60-122.5	1	R	R7	484
	EMERGENCY INFRASTRUCTURE	37-60-122.7	1	R	R7	485
	SMALL PROJECT LOAN FUND	37-60-122.7	1	R	R7	486
	FEASIBILITY SMALL GRANT FUND	37-60-122.7	1	R	R7	487
	PUBLICATIONS FUND	37-60-122.8	1	R	R7	488
	COLO RIVER RECOVERY PROGRAM	37-60-122.9	1	R	R7	489
	ARKANSAS RIVER AUGMENTATION	37-60-130	1	R	R7	490
	WATERSHED PROTECTION FUND	**39-22-2403**	**1**	**R**	**R7**	**491**
OTHER	SPECIAL REVENUE FUNDS		1	R	RZ	
	OFFENDER SERVICES	16-11-214	1	R	RZ	101
	SEED CASH FUND	35-27-124	1	R	RZ	102
	AGRICULTURAL PRODUCTS INSPECTN	35-23-114(3)	1	R	RZ	103
	VET, VACCINE & SVC FUND	35-50-146	1	R	RZ	104
	PESTICIDE APPLICATOR FUND	35-9-126	1	R	RZ	105
	DISEASED LIVESTOCK FUND	35-50-140.5	1	R	RZ	106
	SEAL OF QUALITY FUND	35-29-107	1	R	RZ	107
	BRAND INSPECTION FUND	35-41-102	1	R	RZ	108

FUND	FUND_NAME	CITATION	FDGP	FTYP	FCAT
	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	28-5-708	1	R	RZ 11J
	NATIONAL ACADEMIC CONTEST FUND	22-2-121	1	R	RZ 11M
	TAX DELINQUENCY NOTIFICATION	38-25.5-103.	1	R	RZ 11N
	CHILD DENTAL PLAN FUND	25-21.5-105	1	R	RZ 11Q
	STATE RAIL BANK FUND	43-1-1309	1	R	RZ 11R
	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
	NONPROFIT HEALTH CARE REVIEW	6-19-406(F)	1	R	RZ 12W
	HAZ SUBSTANCE PLAN & RESPONSE	29-22-106.5	1	R	RZ 12X

FUND	FUND_NAME	CITATION	FDGP	FTYP	FCAT	
	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
	MINERAL LEASING	34-63-102	1	R	RZ	153

FUND	FUND_NAME	CITATION	FDGP	FTYP	FCAT	
	WEED FREE CROP CERTIFICATION	35-27.5-108	1	R	RZ	154
	TOURISM RESERVE	24-32-1306	1	R	RZ	155
	ECONOMIC DEVELOPMENT FUND	24-46-105	1	R	RZ	156
	CUM SURPLUS-HUD SEC 8 VOUCHER	29-4-708(K)	1	R	RZ	157
	REAL ESTATE PROCEEDS	28-3-106	1	R	RZ	159
	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
	FAMILY STABILIZATION SERVICES	**19-1-125(2)**	**1**	**R**	**RZ**	**15F**
	COLORADO COMBINED CAMPAIGN ADM	**RESTRICTED**	**1**	**R**	**RZ**	**15G**
	FAMILY-FRIENDLY COURT PROGRAM	**13-3-113(6)**	**1**	**R**	**RZ**	**15H**
	SUPPLEMENTAL OAP HEALTH & MED	**26-2-117(3)**	**1**	**R**	**RZ**	**15K**
	STROKE PREVENTION & TREATMENT	**25-34-105**	**1**	**R**	**RZ**	**15L**
	CONTROLLED SUBSTANCE PROGRAM	**12-22-306**	**1**	**R**	**RZ**	**15M**
	CLK & REC ELECTRONIC FILING	**30-10-422**	**1**	**R**	**RZ**	**15N**
	FAMILY LITERACY EDUCATION FUND	**22-2-124(8)**	**1**	**R**	**RZ**	**15P**
	NATIONAL CREDENTIAL FUND	**22-60.5-112.**	**1**	**R**	**RZ**	**15R**
	FACILITY SUMMER SCHOOL GRANTS	**22-86-106**	**1**	**R**	**RZ**	**15T**
	COURT-APPT SPECIAL ADVOCATE	**39-22-2303**	**1**	**R**	**RZ**	**15V**
	WILDFIRE EMERGENCY RESPONSE	**23-30-310**	**1**	**R**	**RZ**	**15W**
	FUEL PIRACY COMPUTER REPROGRAM	**41-1-221(1)**	**1**	**R**	**RZ**	**15X**
	COLORADO WATERSHED PROTECTION	**39-22-2403**	**1**	**R**	**RZ**	**15Y**
	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
	GROUND WATER PUBLICATION	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
	CHARTER SCHOOL ADMINISTRATIVE	**22-30.5-406**	**1**	**R**	**RZ**	**16A**
	UCCC CUSTODIAL FUNDS	**RESTRICTED**	**1**	**R**	**RZ**	**16B**
	SEX OFFENDER REGISTRY FUND	**16-22-110(7)**	**1**	**R**	**RZ**	**16C**
	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

FUND	FUND_NAME	CITATION	FDGP	FTYP	FCAT
	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
	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

FUND	FUND_NAME	CITATION	FDGP	FTYP	FCAT	
	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
	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
	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
	WW II MEMORIAL DEDICATION FUND	**26-10-112**	**1**	**R**	**RZ**	**2WW**
	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

FUND	FUND_NAME	CITATION	FDGP	FTYP	FCAT	
	INFORMATION TECH EDUCATION	22-81.5-107	1	R	RZ	441
	SCIENCE AND TECH EDUCATION	22-81-206	1	R	RZ	442
	SUMMER SCHOOL GRANT PROGRAM	**22-7-804(1)**	**1**	**R**	**RZ**	**443**
	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
	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
	CONTROLLED MNTC TRUST-EXPENDAB	24-75-302.5	1	R	RZ	760
	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
	CONTROLLED MNTC TRUST-NONEXPEN	24-75-302.5	1	R	RZ	860
	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

FUND	FUND_NAME	CITATION	FDGP	FTYP	FCAT	
	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
	WILDLIFE EMERGENCY FUND	**23-30-310**	**2**	**E**	**E1**	**334**
	LOAN FUND EXEMPT		2	E	E1	340
	LOAN FUND NONEXEMPT		2	E	E1	341
	ENDOWMENT FUND EXEMPT		2	E	E1	350
	UNEXPENDED PLANT EXEMPT		2	E	E1	371
	UNEXPENDED PLANT NONEXEMPT		2	E	E1	375
	HE AGENCY FUND EXEMPT		2	E	E1	380
	FINANCIAL PRESENTATION- EXEMPT		2	E	E1	399
UNEMPLOYMENT INSURANCE FUND			2	E	E2	
	UNEMPLOYMENT INSURANCE	8-77-101	2	E	E2	701
CO STUDENT OBLIGATION BOND AUT			2	E	E3	
	CSOBA - ADMINISTRATION	23-3.1-205.4	2	E	E3	512
	CSOBA - BOND OPERATIONS	23-3.1-205.4	2	E	E3	513
	CSOBA - PREPAID EXPENSE TRUST	23-3.1-206.7	2	E	E3	514
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

FUND	FUND_NAME	CITATION	FDGP	FTYP	FCAT	
	BUILDINGS AND GROUNDS RENTALS	NONE	2	E	EZ	517
	CONFERENCE & TRAINING	NONE	2	E	EZ	518
	CLEAN SCREEN AUTHORITY	**42-3-134**	**2**	**E**	**EZ**	**520**
	HEALTH PARKING FUND	NONE	2	E	EZ	521
	STATE COMPENSATION AUTHORITY	8-54-101	2	E	EZ	522
	CONVENTION CENTER FUND	24-83-106(1)	2	E	EZ	525
	STATEWIDE TOLLING SPECIAL REV	**43-4-804(1)**	**2**	**E**	**EZ**	**534**
	STATEWIDE TOLLING OPERATING	**43-4-805**	**2**	**E**	**EZ**	**535**
INTERNAL SERVICE FUNDS			2	I		
CENTRAL SERVICES			2	I	I1	
	CENTRAL SERVICES	24-30-1108	2	I	I1	601
	FLEET MANAGEMENT	NONE	2	I	I1	607
GEN GOVERNMENT COMPUTER CENTER			2	I	I3	
	GEN GOVERNMENT COMPUTER CENTER	24-30-1606	2	I	I3	602
TELECOMMUNICATIONS			2	I	I4	
	TELECOMMUNICATIONS	24-30-908	2	I	I4	603
CAPITOL COMPLEX			2	I	I5	
	CAPITOL COMPLEX FUND	24-30-1108	2	I	I5	610
HIGHWAYS			2	I	I6	
	HIGHWAYS	43-1-129	2	I	I6	606
PUBLIC SAFETY			2	I	I7	
	PUBLIC SAFETY INTERNAL SVC FND	NONE	2	I	I7	612
ADMINISTRATIVE HEARINGS FUND			2	I	I8	
	ADMINISTRATIVE HEARINGS FUND	NONE	2	I	I8	611
OTHER INTERNAL SERVICE FUNDS			2	I	IZ	
	DEBT COLLECTION FUND	**24-30-202.4**	**2**	**I**	**IZ**	**604**
	CO FINANCIAL REPORTING SYSTEM	NONE	2	I	IZ	609
FIDUCIARY FUND TYPES			3			
AGENCY FUNDS			3	A		
REVENUE AGENCY FUNDS			3	A	A1	
	COLORADO STUDENT LOAN PROGRAM	FEDERAL	3	A	A1	905
	COLORADO IRP	42-3-106(5)	3	A	A1	914
	METRO FOOTBALL STADIUM DISTRCT	32-15-101	3	A	A1	916
	PENALTY ASSESSMENT SURCHARGES	42-1-215(4)	3	A	A1	917
	MOTOR VEHICLE FINANCIAL RESPON	42-7-418	3	A	A1	918
	CITY SALES TAX	29-2-106	3	A	A1	919
	COUNTY SALES TAX	29-2-106	3	A	A1	920
	COUNTY LODGING TAX FUND	30-11-107.5	3	A	A1	921
	COUNTY LOC IMP DIST SALES TAX	30-20-604.5	3	A	A1	922
	MV PRORATION OWNERSHIP	43-3-106	3	A	A1	923
	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
	W&PDA SELF-INSURANCE FUND	37-95-101	3	A	A2	930
	WATER & POWER AUTHORITY	37-95-113	3	A	A2	931
	FOREST RESERVE	NONE	3	A	A2	932
	TAYLOR GRAZING	35-45-108	3	A	A2	933

FUND	FUND_NAME	CITATION	FDGP	FTYP	FCAT	
	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	24-52-102(5)	3	P	P1	720
	DEFERRED COMPENSATION PLAN	24-52-102(5)	3	P	P1	912
	401(A) DEFINED CONTRIBUTION		3	P	P2	
	DEFINED CONTRIBUTION PLAN	24-54.7-101	3	P	P2	890
	GROUP BENEFIT PLANS		3	P	P3	
	BENEFITS ADMINISTRATION	NONE	3	P	P3	719
	EMPLOYEE BENEFITS PLAN - STATE	24-50-613	3	P	P3	913
	EMPLOYEE BENEFITS PLAN - EMPLY	**24-50-613**	**3**	**P**	**P3**	**91E**
	EMPLOYEE BENEFITS PLAN - STATE	**24-50-613**	**3**	**P**	**P3**	**91S**
	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
	CHARTER SCHOOL DEBT RESERVE	22-30.5-407	3	Z	Z1	803
	CHARTER SCHOOL INTEREST SAVING	22-30.5-407	3	Z	Z1	804
	UNCLAIMED INSURANCE MONEYS	39-3.5-116	3	Z	Z1	823
	UNCLAIMED PROPTERY TRUST FUND	38-13-116.5	3	Z	Z1	827
	COLLEGE SAVINGS PLANS		3	Z	Z2	
	CSOBA - COLLEGE SAVINGS PLAN	23-3.1-301	3	Z	Z2	515
	CSOBA - STABLE VALUE FUND	**23-3.1-301**	**3**	**Z**	**Z2**	**545**
	OTHER PRIVATE PURPOSE TRUST		3	Z	ZZ	
	VETERAN'S PRIVATE CONTRIBUTION	28-5-706	3	Z	ZZ	802
	SUPP'L PURSE & BREEDERS AWARDS	12-60-704	3	Z	ZZ	810
	ADA CONTRACTOR SETTLEMENT	24-34-301ADA	3	Z	ZZ	830
	HUERFANO COUNTY HOSPITAL	ILE	3	Z	ZZ	831
ACCOUNT GROUPS			5			
	GENERAL FULL ACCRUAL ACCT GRP		5	F		
	GENERAL FULL ACCRUAL ACCT GRP		5	F	F1	
	GENERAL FULL ACCRUAL ACCT GRP	NONE	5	F	F1	471

FUND_NAME	CITATION	FDGP	FTYP	FCAT	FUND
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

AGCY_NAME	AGCT	AGCL	AGCY
CONTROLLER'S NON-OPERATING	9		
CONTROLLER'S NON-OPERATING	9	99	
CPPS CLEARING (CONTROLLER)	9	99	998
NON-AGENCY (CONTROLLER)	9	99	999
BACKUP WITHHOLDING	9	99	BWH
DEPT OF PERSONNEL AND ADMINSTR	A		
EXECUTIVE DIRECTOR	A	AA	
DOP - EXECUTIVE DIRECTOR	A	AA	AAA
SYSTEMS APPLICATIONS SUPPORT	A	AA	AAC
DISASTER EMERGENCY	A	AA	AAD
DOP-CAPITAL CONSTRUCTION	A	AA	AAE
DIV OF FINANCE AND PROCUREMENT	A	AC	
DIV OF FINANCE AND PROCUREMENT	A	AC	ACA
COLORADO CAPITAL FINANCE CORP	A	AC	ACB
DIVISION OF CENTRAL SERVICES	A	AE	
DIVISION OF CENTRAL SERVICES	A	AE	AEA
CENTRAL COLLECTIONS	A	AE	AEB
DOIT - PUEBLO DATA ENTRY	**A**	**AE**	**AEE**
CAPITOL PARKING	A	AG	
CAPITOL PARKING	A	AG	AGB
DIV OF ADMINISTRATIVE HEARINGS	A	AI	
DIV OF ADMINISTRATIVE HEARINGS	A	AI	AIA
COLO INFO TECHNOLOGY SVCS	A	AM	
DOIT - BUSINESS SERVICES	A	AM	AMA
DOIT - COMMUNICATION SERVICES	**A**	**AM**	**AMB**
DOIT - NETWORK SERVICES	**A**	**AM**	**AMC**
DOIT - COMPUTER SERVICES	**A**	**AM**	**AMD**
DOIT - INFO AND ARCHIVAL SVCS	**A**	**AM**	**AME**
DOIT - APPLICATION SERVICES	**A**	**AM**	**AMF**
HUMAN RESOURCE SERVICES	A	AQ	
EMPLOYEE BENEFITS	A	AQ	AQA
HUMAN RESOURCE SERVICES	A	AQ	AQB
CO ST EMPLOYEE ASSISTANCE PGRM	A	AQ	AQC
TRAINING PROGRAMS	A	AQ	AQD
DEFERRED COMPENSATION PLANS	**A**	**AQ**	**AQE**
RISK MANAGEMENT SERVICES	**A**	**AQ**	**AQF**
STATE PERSONNEL BOARD	A	AR	
STATE PERSONNEL BOARD	A	AR	ARA
DEPARTMENT OF AGRICULTURE	B		
DEPARTMENT OF AGRICULTURE	B	BA	
DEPARTMENT OF AGRICULTURE	B	BA	BAA
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
FORT LYONS	**C**	**CD**	
FORT LYONS	**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

AGCY_NAME	AGCT	AGCL	AGCY
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		
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
COLO STATE UNIVERSITY SYSTEM	**G**	**GG**	
COLO STATE UNIVERSITY SYSTEM	**G**	**GG**	**GGA**
COLORADO STATE UNIVERSITY	G	GG	GGB

AGCY_NAME	AGCT	AGCL	AGCY
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
CSU PUEBLO	**G**	**GG**	**GGJ**
STATE COLLEGES IN COLORADO	G	GH	
STATE COLLEGES IN COLORADO	G	GH	GHA
ADAMS STATE COLLEGE	G	GH	GHB
MESA STATE COLLEGE	G	GH	GHC
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
FORT LEWIS COLLEGE BOARD	**G**	**GS**	
FORT LEWIS COLLEGE	**G**	**GS**	**GSA**
METROPOLITAN COLLEGE BOARD	**G**	**GT**	
METROPOLITAN STATE COLLEGE	**G**	**GT**	**GTA**
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

AGCY_NAME	AGCT	AGCL	AGCY
CDOT - EISEN TUNNEL	H	HA	HAT
CDOT - AERONAUTICS	H	HA	HAV
CDOT - INFORMATION SYSTEMS	H	HA	HIS
CDOT - TRANS DEVELOPMENT	H	HA	HTD
CDOT - TRANS SAFETY	H	HA	HTS
STATEWIDE TOLLING AUTHORITY	**H**	**HT**	
STATEWIDE TOLLING AUTHORITY	**H**	**HT**	**HTA**
DEPARTMENT OF HUMAN SERVICES	I		
DEPARTMENT OF HUMAN SERVICES	I	IH	
DEPARTMENT OF HUMAN SERVICES	I	IH	IHA
PUBLIC HOUSING AUTHORITY	I	IH	IHH
ALCOHOL AND DRUG ABUSE DIV	I	IH	IHM
OFFICE OF HEALTH & REHAB	I	II	
OHR - ADMINISTRATIVE OFFICES	I	II	IIA
COLO. MENT HEALTH INST PUEBLO	I	II	IIB
COLO. MENT HEALTH INST F LOGAN	I	II	IIC
DIVISION FOR DEV DISABILITIES	I	IJ	
GRAND JUNCTION REGIONAL CTR	I	IJ	IJB
RIDGE REGIONAL CENTER	I	IJ	IJC
PUEBLO REGIONAL CENTER	I	IJ	IJD
DIVISION OF YOUTH CORRECTIONS	I	IK	
DIV OF YOUTH CORRECTIONS	I	IK	IKA
STATE NURSING HOME DIVISION	I	IL	
TRINIDAD STATE NURSING HOME	I	IL	ILA
STATE VET CENTER AT HOMELAKE	I	IL	ILB
VET NURSING HOME AT FLORENCE	I	IL	ILC
VET NURSING HOME AT RIFLE	I	IL	ILD
WALSENBURG VET NURSING HOME	I	IL	ILE
DIRECTOR OF STATE NURSING HOME	I	IL	ILF
FITZSIMMONS STATE NURSING HOME	I	IL	ILG
JUDICIAL	J		
JUDICIAL	J	JA	
JUDICIAL	J	JA	JAA
ALTERNATE DEFENSE COUNSEL	J	JA	JEA
CHILD'S REPRESENTATIVE OFFICE	J	JA	JFA
SUPREME COURT LIBRARY	J	JB	
SUPREME COURT LIBRARY	J	JB	JBA
PUBLIC DEFENDER	J	JC	
PUBLIC DEFENDER	J	JC	JCA
SUPREME COURT GRIEVANCE	J	JD	
SUPREME COURT GRIEVANCE	J	JD	JDA
DEPT OF LABOR AND EMPLOYMENT	K		
DEPT OF LABOR AND EMPLOYMENT	K	KA	
DEPT OF LABOR AND EMPLOYMENT	K	KA	KAA
DEPARTMENT OF LAW	L		
DEPARTMENT OF LAW	L	LA	
DEPARTMENT OF LAW	L	LA	LAA
LEGISLATURE	M		
GENERAL ASSEMBLY	M	MA	
GENERAL ASSEMBLY	M	MA	MAA
JOINT BUDGET COMMITTEE	M	MB	
JOINT BUDGET COMMITTEE	M	MB	MBA
LEGISLATIVE COUNCIL	M	MC	
LEGISLATIVE COUNCIL	M	MC	MCA
STATE AUDITOR	M	MD	
STATE AUDITOR	M	MD	MDA
LEGISLATIVE DRAFTING	M	ME	
OFFICE OF LEGISLATIVE LEGAL SV	M	ME	MEA

AGCY_NAME	AGCT	AGCL	AGCY
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
VETERANS AFFAIRS	**O**	**OB**	
VETERANS AFFAIRS	**O**	**OB**	**OBA**
CIVIL AIR PATROL	O	OC	
CIVIL AIR PATROL	O	OC	OCA
DEPT OF NATURAL RESOURCES	P		
EXECUTIVE DIRECTOR	P	PA	
DNR - EXECUTIVE DIRECTOR	P	PA	PAA
DIVISION OF WILDLIFE	P	PB	
DIVISION OF WILDLIFE	P	PB	PBA
BOARD OF LAND COMMISSIONERS	P	PC	
BOARD OF LAND COMMISSIONERS	P	PC	PCA
WATER CONSERVATION BOARD	P	PD	
WATER CONSERVATION BOARD	P	PD	PDA
DIVISION OF WATER RESOURCES	P	PE	
DIVISION OF WATER RESOURCES	P	PE	PEA
SOIL CONSERVATION BOARD	P	PF	
SOIL CONSERVATION BOARD	P	PF	PFA
DIVISION OF MINES	P	PG	
DIVISION OF MINES	P	PG	PGA
OIL AND GAS CONSERVATION COMM	P	PH	
OIL AND GAS CONSERVATION COMM	P	PH	PHA
COLORADO GEOLOGICAL SURVEY	P	PI	
COLORADO GEOLOGICAL SURVEY	P	PI	PIA
PARKS AND OUTDOOR RECREATION	P	PJ	
PARKS AND OUTDOOR RECREATION	P	PJ	PJA
MINED LAND RECLAMATION DIV	P	PK	
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
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

AGCY_NAME	AGCT	AGCL	AGCY
OFFICE OF BOXING	S	SJ	SJB
ACUPUNCTURIST BOARD	S	SJ	SJC
ACCOUNTANCY BOARD	S	SJ	SJD
ARCHITECTS BOARD	S	SJ	SJE
BARBERS & COSMETOLOGISTS BOARD	S	SJ	SJF
CHIROPRACTIC BOARD	S	SJ	SJG
DENTAL BOARD	S	SJ	SJH
ELECTRICAL BOARD	S	SJ	SJI
ENGINEERS & LAND SURVEYORS BD	S	SJ	SJJ
MENTAL HEALTH BOARDS	S	SJ	SJK
MEDICAL EXAMINERS BOARD	S	SJ	SJL
RESPIRATORY THERAPY REGISTRATN	S	SJ	SJM
NURSING BOARD	S	SJ	SJN
NURSING HOME ADMINISTRATORS BD	S	SJ	SJO
OPTOMETRIC BOARD	S	SJ	SJP
OUTFITTERS BOARD	S	SJ	SJQ
PASSENGER TRAMWAY SAFETY BOARD	S	SJ	SJR
PHARMACY BOARD	S	SJ	SJS
PHYSICAL THERAPY BOARD	S	SJ	SJT
PLUMBERS BOARD	S	SJ	SJU
PODIATRY BOARD	S	SJ	SJV
LAY MIDWIFE REGISTRATION	S	SJ	SJW
ADDICTION COUNSELORS	S	SJ	SJX
AUDIOLOGIST & AND REG. HEARING	S	SJ	SJY
VETERINARY MEDICINE BOARD	S	SJ	SJZ
DIVISION OF SECURITIES	S	SL	
DIVISION OF SECURITIES	S	SL	SLA
DEPARTMENT OF REVENUE	T		
REVENUE - ADMINISTRATION	T	TA	
REVENUE - ADMINISTRATION	T	TA	TAA
REVENUE - COLLECTIONS	T	TB	
REVENUE - COLLECTIONS	T	TB	TBA
CLEAN SCREEN AUTHORITY	**T**	**TC**	
CLEAN SCREEN AUTHORITY	**T**	**TC**	**TCA**
STATE LOTTERY DIVISION	T	TF	
STATE LOTTERY DIVISION	T	TF	TFA
REVENUE - GAMING DIVISION	T	TG	
REVENUE - GAMING DIVISION	T	TG	TGA
DEPT OF HLTH CARE POLICY & FIN	U		
DEPT OF HLTH CARE POLICY & FIN	U	UH	
DEPT OF HLTH CARE POLICY & FIN	U	UH	UHA
MMIS/1099 TEMP	U	UH	UHX
DEPARTMENT OF STATE	V		
DEPARTMENT OF STATE	V	VA	
DEPARTMENT OF STATE	V	VA	VAA
CENTRAL INDEXING SYSTEM BOARD	V	VA	VAB
DEPARTMENT OF TREASURY	W		
DEPARTMENT OF TREASURY	W	WA	
TREASURY - ADMINISTRATION	W	WA	WAA
TREASURY - OPERATING	W	WB	
TREASURY - OPERATING	W	WB	WBA
TREASURY - FINANCING	W	WC	
TREASURY - FINANCING	W	WC	WCA

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
CAPITAL ASSETS	38			
LAND	38	50		
LAND	38	50	520	
LAND	38	50	520	1800
IMPROVEMENTS TO LAND, NET	38	51		
IMPROVEMENTS TO LAND, NET	38	51	530	
DEPRECIABLE IMPRVMNTS TO LAND	38	51	530	1810

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 CAPITAL ASSETS	38	57	590	
OTHER CAPITAL ASSETS	38	57	590	1870
ACCUMULATED DEPR - OTHER C/A	38	57	590	1871
INFRASTRUCTURE	39			
INFRASTRUCTURE	39	58		
INFRASTRUCTURE	39	58	595	
HIGHWAY RIGHT OF WAY LAND	39	58	595	1880
PARK LAND IMPROVEMENTS	39	58	595	1885
ACC DEPR -PARK LAND IMPROVMNTS	39	58	595	1886
CONSTRUCTION IN PROGRESS-INFRA	**39**	**58**	**595**	**1887**
DAMS	39	58	595	1888
ACC DEPR -DAMS	39	58	595	1889
ROADWAYS	39	58	595	1890
ACC DEPR -ROADWAYS	39	58	595	1891
BRIDGES AND TUNNELS	39	58	595	1895
ACC DEPR -BRIDGES & TUNNELS	39	58	595	1896
OTHER INFRASTRUCTURE ASSETS	39	58	595	1898
ACC DEPR -OTHER INFRAST ASSETS	39	58	595	1899
PAYABLES	46			
WARRANTS PAYABLE	46	60		
WARRANTS PAYABLE	46	60	620	
WARRANTS PAYABLE	46	60	620	2000
CAS CANCELLED WARRANTS PAYABLE	46	60	620	2001
ACCOUNTS PAYABLE	46	62		
ACCOUNTS PAYABLE -COFRS	46	62	630	

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
VOUCHERS PAYABLE	46	62	630	2100
CANCEL VOUCHERS PAYABLE	46	62	630	2101
ACCOUNT PAYABLE -AGENCY SYSTEM	46	62	640	
ACCOUNT PAYABLE -AGENCY SYSTEM	46	62	640	2110
ACCOUNTS PAYABLE AGCY SYS 1	46	62	640	2111
ACCOUNTS PAYABLE AGCY SYS 2	46	62	640	2112
ACCOUNTS PAYABLE AGCY SYS 3	46	62	640	2113
ACCOUNTS PAYABLE AGCY SYS 4	46	62	640	2114
ACCOUNTS PAYABLE AGCY SYS 5	46	62	640	2115
ACCOUNTS PAYABLE AGCY SYS 6	46	62	640	2116
ACCOUNTS PAYABLE AGCY SYS A	46	62	640	211A
ACCOUNTS PAYABLE AGCY SYS B	46	62	640	211B
ACCOUNTS PAYABLE -OTHER	46	62	650	
ACCOUNTS PAYABLE -OTHER	46	62	650	2120
TAX REFUNDS PAYABLE	46	63		
TAX REFUNDS PAYABLE	46	63	655	
TAX REFUNDS PAYABLE	46	63	655	2150
PAYROLL WITHHOLDING PAYABLE	46	64		
PAYROLL W/H PAYABLES -CENTRAL	46	64	660	
AD&D	46	64	660	2201
AFSCME UNION DUES	46	64	660	2202
CAPE	46	64	660	2203
CAPITOL PARKING	46	64	660	2204
COLORADO COMBINED CAMPAIGN	46	64	660	2205
CPPS DECEASED EMP ACCT	46	64	660	2206
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	
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

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
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		
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

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
INTRAFUND PAY -SAME AGENCY	46	77	740	2391
INTRAFUND PAY -(TO AGCY 999)	46	77	740	2392
ACCRUED LIABILITIES	50			
ACCRUED LIABILITIES	50	78		
ACCRUED PAYROLLS PAYABLE	50	78	750	
ACCRUED PAYROLLS PAYABLE	50	78	750	2400
ACCRUED EXPENSE -OTHER	50	78	760	
ACCRUED EXPENSE -OTHER	50	78	760	2410
TABOR REFUND PAYABLE	50	78	760	2415
ACCRUED INTEREST PAYABLE	50	78	770	
ACCRUED INTEREST PAYABLE	50	78	770	2420
ACCRUED TAXES PAYABLE	50	78	775	
ACCRUED TAXES PAYABLE	50	78	775	2430
CURRENT COMPENSATED ABSENCES	50	78	777	
CURRENT COMPENSATED ABSENCES	50	78	777	2440
DEFERRED REVENUE	54			
DEFERRED REVENUE	54	80		
DEFERRAL OF ADVANCES	54	80	780	
DEFERRED REV -FEDERAL ADVANCE	54	80	780	2500
DEFERRED REV -OTHER ADVANCES	54	80	780	2501
DEFERRED REVENUE 1	54	80	780	250A
DEFERRED REVENUE 2	54	80	780	250B
DEFERRED REVENUE 3	54	80	780	250C
DEFERRED REVENUE 4	54	80	780	250D
DEFERRED REVENUE 5	54	80	780	250E
UNDISTRIBUTED RECEIPTS	54	80	790	
UNDISTRIBUTED RECEIPTS	54	80	790	2510
NSF RETURNED CHECKS	54	80	790	2520
DEFERRED LONG-TERM RECEIVABLES	54	80	795	
DEFERRAL OF LT RECEIVABLES	54	80	795	2530
BONDS/NOTES PAYABLE -CURRENT	58			
BONDS/NOTES PAYABLE -CURRENT	58	82		
BONDS/NOTES PAYABLE -CURRENT	58	82	800	
BONDS PAYABLE -CURRENT	58	82	800	2600
CERTIFS OF PARTIC PAYABLE-CURR	58	82	800	2608
NOTES PAYABLE -CURRENT	58	82	800	2610
CAPITAL LEASE PAYABLE -CURRENT	58	82	800	2620
ANTICIP WARRANTS PAY -CURRENT	58	82	800	2630
MORTGAGES PAYABLE -CURRENT	58	82	800	2640
OTHER CURRENT LIABILITIES	62			
OTHER CURRENT LIABILITIES	62	84		
OTHER CURRENT LIABILITIES	62	84	810	
OTHER CURRENT LIABILITIES	62	84	810	2700
PAYABLE TO BANKS	62	84	810	2710
OBLIGATIONS UNDER REVERSE REP	62	84	810	2711
EBTS LIABILITY	62	84	810	2712
OVER COLLECTION OF DEBTS	62	84	810	2713
CANCELLED WARRANTS PRIOR YEAR	62	84	810	2751
LOTTERY PRIZE LIABILITY	62	84	815	
PRIZE LIABILITY - CASH 5	62	84	815	2718
PRIZE LIABILITY - 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

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
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	
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

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
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
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	
NON-BASE BUILDING PERFORMANCE	**10**	**11**	**14**	**131**	**1360**	
EMPLOYEE BENEFITS	10	15				
SPS EMPLOYEE BENEFITS	10	15	15			
SPS GROUP INSURANCE	10	15	15	151		
SPS DENTAL INSURANCE	10	15	15	151	1510	
SPS HEALTH INSURANCE	10	15	15	151	1511	
SPS LIFE INSURANCE	10	15	15	151	1512	
SPS DISABILITY	10	15	15	151	1513	
SPS RETIREMENT CONTRIBUTION	10	15	15	152		
SPS FICA-MEDICARE CONTRIBUTION	10	15	15	152	1520	
SPS OTHER RETIREMENT PLANS	10	15	15	152	1521	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
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	
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		

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
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	
MOTOR VEH MAINT/REPAIR SVCS	20	21	21	221	2240	A7
RENTALS	20	21	21	225		
MISCELLANEOUS RENTALS	20	21	21	225	2250	A1
RENTAL/LEASE MOTOR POOL VEH	20	21	21	225	2251	
RENTAL/MOTOR POOL MILE CHARGE	20	21	21	225	2252	
RENTAL OF EQUIPMENT	20	21	21	225	2253	A1
RENTAL OF MOTOR VEHICLES	20	21	21	225	2254	A1
RENTAL OF BUILDINGS	20	21	21	225	2255	A1
RENTAL OF LAND	20	21	21	225	2256	A1
RENT SURCHARGE	20	21	21	225	2257	A1
PARKING FEES	20	21	21	225	2258	A1
PARKING FEE REIMBURSEMENT	20	21	21	225	2259	
RENTAL OF IT EQUIP - PC'S	20	21	21	225	2260	A1
RENTAL OF IT EQUIP - SERVERS	20	21	21	225	2261	A1
RENTAL OF IT EQUIP - 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	
MNT PAYMENTS TO DPA	**20**	**25**	**26**	**263**	**2632**	
DATA PROCESSING-PURCH SERV	20	25	26	264		
GGCC BILLINGS-PURCH SERV	20	25	26	264	2640	
OTHER ADP BILLINGS-PURCH SERV	20	25	26	264	2641	A7
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		

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
1099					
AGRICULTURAL SUPPLIES	20	31	31	311	3111
AUTOMOTIVE SUPPLIES	20	31	31	312	
AUTOMOTIVE SUPPLIES	20	31	31	312	3112
CLOTHING AND UNIFORM ALLOWANCE	20	31	31	313	
CLOTHING AND UNIFORM ALLOWANCE	20	31	31	313	3113
CUSTODIAL AND LAUNDRY SUPPLIES	20	31	31	314	
CUSTODIAL AND LAUNDRY SUPPLIES	20	31	31	314	3114
DATA PROCESSING SUPPLIES	20	31	31	315	
DATA PROCESSING SUPPLIES	20	31	31	315	3115
PURCHASE/LEASE OF SOFTWARE	20	31	31	316	
NONCAP IT - PURCHASED 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		

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
OTHER OPERATING EXPENSE..	20	41	41	410		
OTHER OPERATING EXPENSES	20	41	41	410	4100	
BANK CARD FEES	20	41	41	410	4105	
AWARDS, JUDGEMENTS, LOSSES	20	41	41	411		
LOSSES	20	41	41	411	4110	
PRIZES AND AWARDS	20	41	41	411	4111	A3
ACT DAMAGES - PHYS INJ/ILLNESS	20	41	41	411	4112	
ACTUAL DAMAGES - PROPERTY	20	41	41	411	4113	
PUNITIVE DAMAGES-PHYS INJ/ILL	20	41	41	411	4114	A3
PUNITIVE DAMAGES-OTHER	20	41	41	411	4115	A3
JUDGMENT INTEREST	20	41	41	411	4116	61
REPORTBLE CLAIMS AGAINST STATE	20	41	41	411	4117	A3
GROSS PROCEEDS TO ATTORNEYS	20	41	41	411	4118	AC
CLAIMENT ATTORNEY FEES	20	41	41	411	4119	A7
GAIN/LOSS OBJECT (SPEC)	20	41	41	411	6500	
BAD DEBT EXPENSE	20	41	41	412		
BAD DEBT EXPENSE	20	41	41	412	4120	
DEPRECIATION EXPENSE	20	41	41	413		
DEPRECIATION EXPENSE	20	41	41	413	4130	
DUES AND MEMBERSHIPS	20	41	41	414		
DUES AND MEMBERSHIPS	20	41	41	414	4140	
INTEREST EXPENSE	20	41	41	415		
INTEREST EXPENSE	20	41	41	415	4150	61
INTEREST - LATE PAYMENTS	20	41	41	415	4151	61
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	

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
1099					
NONEMPLOYEE REIMBURSEMENT	20	41	41	426	
NONEMPLOYEE REIMBURSEMENTS	20	41	41	426	4260
LOAN CANCELLATIONS	20	41	41	427	
LOAN CANCELLATIONS	20	41	41	427	4270
COFRS INVENTORY ADJUSTMENTS	20	41	41	430	
INVENTORY ADJ - INCREASE	20	41	41	430	4301
INVENTORY ADJ - DECREASE	20	41	41	430	4302
INVENTORY ADJ - SAMPLES/DONAT	20	41	41	430	4303
COST OF GOODS SOLD	20	49			
COST OF GOODS SOLD	20	49	49		
COST OF GOODS SOLD	20	49	49	491	
COST OF GOODS SOLD	20	49	49	491	4910
TRAVEL EXPENSES	30				
TRAVEL EXPENSES	30	50			
TRAVEL	30	50	25		
IN-STATE TRAVEL	30	50	25	251	
IN-STATE TRAVEL	30	50	25	251	2510
IN-STATE COMMON CARRIER FARES	30	50	25	251	2511
IN-STATE PERS TRAVEL PER DIEM	30	50	25	251	2512
IN-STATE PERS VEHICLE REIMBSMT	30	50	25	251	2513
STATE-OWNED AIRCRAFT	30	50	25	251	2514
STATE-OWNED VEHICLE CHARGE	30	50	25	251	2515
IN-STATE PERS AIRCRAFT REIMBST	30	50	25	251	2516
IN-STATE TRAVEL/NON-EMPLOYEE	30	50	25	251	2520
IS/NON-EMPL - COMMON CARRIER	30	50	25	251	2521
IS/NON-EMPL - PERS PER DIEM	30	50	25	251	2522
IS/NON-EMPL - PERS VEH REIMB	30	50	25	251	2523
NON-EMPL STATE OWNED AIRCRAFT	30	50	25	251	2524
NON-EMPL - STATE OWNED VEH CHG	30	50	25	251	2525
OUT-OF-STATE TRAVEL	30	50	25	253	
OUT-OF-STATE TRAVEL	30	50	25	253	2530
OS COMMON CARRIER FARES	30	50	25	253	2531
OS PERSONAL TRAVEL PER DIEM	30	50	25	253	2532
OS PERS VEHICLE REIMBURSEMENT	30	50	25	253	2533
OUT-OF-STATE TRAVEL/NON-EMPL	30	50	25	253	2540
OS/NON-EMPL - COMMON CARRIER	30	50	25	253	2541
OS/NON-EMPL - PERS PER DIEM	30	50	25	253	2542
OS/NON-EMPL - PERS VEH REIMB	30	50	25	253	2543
INTERNATIONAL TRAVEL	30	50	25	255	
OUT-OF-COUNTRY TRAVEL	30	50	25	255	2550
OC COMMON CARRIER FARES	30	50	25	255	2551
OC PERS TRAVEL REIMBURSEMENT	30	50	25	255	2552
OUT-OF-COUNTRY TRAVEL/NON-EMPL	30	50	25	255	2560
OC/NON-EMPL - COMMON CARRIER	30	50	25	255	2561
OC/NON-EMPL - PERS TRAV REIMB	30	50	25	255	2562
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

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
GRANTS-SPECIAL DIST	50	51	51	511	5180	
INTERGOVERNMENTAL PURCH SERV	50	51	54			
INTERGOVERNMENTAL PURCH SERV	50	51	54	541		
PURCH SERV-CITIES	50	51	54	541	5410	
PURCH SERV-COUNTIES	50	51	54	541	5420	
PURCH SERV-FEDERAL GOVERNMENT	50	51	54	541	5430	
PURCH SERV-INTERGOVERNMENTAL	50	51	54	541	5440	
PURCH SERV-LOCAL DIST COLLEGES	50	51	54	541	5450	
PURCH SERV-OTHER STATES	50	51	54	541	5460	
PURCH SERV-SCHOOL DISTRICTS	50	51	54	541	5470	
PURCH SERV-SPECIAL DISTRICTS	50	51	54	541	5480	
INTERGOVERNMENTAL DISTRIBUTION	50	55				
INTERGOVERNMENTAL DISTRIBUTION	50	55	55			
INTERGOVERNMENTAL DISTRIBUTION	50	55	55	551		
DISTRIBUTIONS-CITIES	50	55	55	551	5510	
DISTRIBUTIONS-COUNTIES	50	55	55	551	5520	
DISTRIBUTIONS-LOCAL DIST COLL	50	55	55	551	5530	
DISTRIBUTIONS-OTHER STATES	50	55	55	551	5540	
DISTRIBUTIONS-SCHOOL DISTRICTS	50	55	55	551	5550	
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	
FIN AID SCHOLARSHIP ALLOWANCE	**52**	**57**	**58**	**589**	**5896**	
OTHER REFUNDS	52	57	59			

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
1099					
OTHER REFUNDS	52	57	59	599	
REFUNDS TO OTHER STATE AGENCY	52	57	59	599	5991
REFUNDS TO NONGOV/ORGANIZATION	52	57	59	599	5992
REFUNDS TO INDIVIDUALS	52	57	59	599	5993
IN-KIND MATCH	52	57	60		
IN-KIND MATCH	52	57	60	600	
IN-KIND MATCH	52	57	60	600	6001
CAPITALIZED PROPERTY PURCHASES	60				
CAPITAL PROPERTY-DIRECT PURCH	60	61			
REAL PROPERTY-DIRECT PURCHASE	60	61	61		
BUILDINGS-DIRECT PURCHASE	60	61	61	611	
BUILDINGS-DIRECT PURCHASE	60	61	61	611	6110
LAND-DIRECT PURCHASE	60	61	61	612	
LAND-DIRECT PURCHASE	60	61	61	612	6120
LAND IMPROVEMENTS-DIR PURCH	60	61	61	613	
LAND IMPROVEMENTS-DIR PURCHASE	60	61	61	613	6130
LEASEHOLD IMPROV-DIR PURCHASE	60	61	61	614	
LEASEHOLD IMPROV-DIR PURCHASE	60	61	61	614	6140
OTHER REAL PROPERTY-DIR PURCH	60	61	61	618	
OTHER REAL PROPERTY-DIR PURCH	60	61	61	618	6180
PERSONAL PROPERTY-DIRECT PURCH	60	61	62		
IT CAPITAL ASSET-DIR PURCHASE	60	61	62	621	
IT CAPITAL ASSET DIRECT PURCHS	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 ASSET 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

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT	1099
FURNITURE & FIXTURES-LEASE PUR	60	63	64	642		
FURNITURE & FIXTURES-LEASE PUR	60	63	64	642	6420	
MOTOR VEH/BOATS/PLANES-LEASE P	60	63	64	643		
MOTOR VEH/BOATS/PLANES-LEASE P	60	63	64	643	6430	
LABORATORY EQUIPMENT-LEASE PUR	60	63	64	646		
LABORATORY EQUIPMENT-LEASE PUR	60	63	64	646	6460	
OTHER CAP EQUIPMENT-LEASE PUR	60	63	64	648		
OTHER CAP EQUIPMENT-LEASE PUR	60	63	64	648	6480	
PURCHASED CONSTRUCTION SVCS	60	64				
PURCHASED CONSTRUCTION SVCS	60	64	65			
PURCHASED CONSTRUCTION SVCS	60	64	65	231		
PURCHASED CONSTRUCTION SVCS	60	64	65	231	2310	A7
CONSTRUCTION CONTRACTOR SVCS	60	64	65	231	2311	A7
CONSTRUCTION CONSULTANT SVCS	60	64	65	231	2312	A7
CAPITALIZED PROFESSIONAL SVCS	60	65				
CAPITALIZED PROFESSIONAL SVCS	60	65	66			
CAPITALIZED PROFESSIONAL SVCS	60	65	66	650		
CAPITALIZED PROFESSIONAL SVCS	60	65	66	650	6510	A7
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 DONR/WILDLIFE TO DOE	70	71	72	700	EADM	
OT NE GOV'S OFFICE INTERNAL	70	71	72	700	EAEA	

1099	ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
	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	700	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 NE DOR TO DHS/SUPPL OAP HM	70	71	72	700	EAIL
	OT EX JUD INTERNAL	70	71	72	700	EAJA
	OT NE OFFENDER SERVICES TO JUD	70	71	72	700	EAJJ
	OT NE LOCAL VALE GRANTS TO JUD	70	71	72	700	EAJL
	OT NE DRUG OFFENDER SUR TO JUD	70	71	72	700	EAJM
	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 DOL/POST TO DOL	70	71	72	700	EALC
	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

1099	ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
	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 NUC MATRL TRANSP TO DOR	70	71	72	700	EATP
	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 - EXEMPT	70	71	72	730	
	IC NE DOC INTERNAL	70	71	72	730	EYCA
	IC NE CANTEEN & COR 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 JUD INTERNAL	70	71	72	730	EYJA
	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
	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 CAP/CN 999 TO GEN/FD 999	70	71	73	700	EB9C
	OT EX GENRL FUND APPROP TO 461	70	71	73	700	EB9F
	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 BENEFITS 913 TO ALL DPTS	70	71	73	700	EBAX
	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

1099	ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
	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 LOTTERY TO PUBLIC SCHOOL	70	71	73	700	EBDP
	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 DOMA/EMERG TO GOV'S OFF	70	71	73	700	EBEC
	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 HCPF/CBHPLAN TO GOVS OFF	70	71	73	700	EBEH
	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 DOHE/TOBACCO TO DPHE	70	71	73	700	EBFB
	OT EX DOLA TO DPHE	70	71	73	700	EBFC
	OT EX DOE/TOBACCO TO DPHE	70	71	73	700	EBFD
	OT EX DPHE/TOBACCO TO DPHE	70	71	73	700	EBFE
	OT EX HCPF/TOBACCO TO DPHE	70	71	73	700	EBFF
	OT EX DOMA/TOBACCO TO DPHE	70	71	73	700	EBFG
	OT EX DHS/TOBACCO TO DPHE	70	71	73	700	EBFL
	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 GOV OFF/EMERGENC TO DOHE	70	71	73	700	EBGH
	OT EX TOBACCO SETTLEMT TO DOHE	70	71	73	700	EBGJ
	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 DOMA/CEMETARY TO DHS	70	71	73	700	EBIJ
	OT EX DOLA/FEMA MATCH TO DHS	70	71	73	700	EBIL
	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

1099	ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
	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 DOT/GEN FUND TO DOLE	70	71	73	700	EBKT
	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 GOV'S OFFICE TO DOLA	70	71	73	700	EBNF
	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
	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 GROUNDWATER 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 DONR/SPEC CON TO WILDLIF	70	71	73	700	EBPY
	OT EX DONR/FUT GENR TO WILDLIF	70	71	73	700	EBPZ
	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 VEHICLE SALES TO CDPS	70	71	73	700	EBRD
	OT EX CDOT TO CDPS	70	71	73	700	EBRE

1099	ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
	OT EX AIRCRAFT POOL TO CDPS	70	71	73	700	EBRF
	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 DONR/WATERSHED TO DOR	70	71	73	700	EBT1
	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 JUD/DRUNK DRIVER TO DOR	70	71	73	700	EBTH
	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 DOR/FUEL PIRACY TO DOR	70	71	73	700	EBTQ
	OT EX HUTF/LIC REVOCATN TO DOR	70	71	73	700	EBTS
	OT EX DOT/CASA FUND TO DOR	70	71	73	700	EBTV
	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 DHS/SUPPL OAP HM TO HCPF	70	71	73	700	EBUJ
	OT EX SEC OF STATE INTERNAL	70	71	73	700	EBVA
	OT EX DOT INTERNAL	70	71	73	700	EBWA
	OT EX GENERAL FUND TO DOT/HUTF	70	71	73	700	EBWE
	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
	OT EX UNCLAIMED PROPRTY TO DOT	70	71	73	700	EBWR
	OT EX DOT/GF TO DOT/TOB LITIG	70	71	73	700	EBWU
	OT EX CASH FUNDS TO DOT/100	70	71	73	700	EDWB
	OT EX CASH FUNDS TO DOT/100	70	71	73	700	EDWG
	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 DOR TO DOR/HUTF/CSTARS	70	71	73	710	ENTD
	HU EX DOR/HUTF/ID SEC TO DOR	70	71	73	710	ENTE
	HU EX DOT/HUTF/AIR TO DOR	70	71	73	710	ENTG
	HU EX DOT/HUTF/ID SEC TO DOR	70	71	73	710	ENTH

1099 ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
HU EX DOT/SPEC LICENSE TO DOR	70	71	73	710	ENTJ
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
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
RET EX DHS INTERNAL	70	71	73	725	EUIA
IC INTERFUND TRANSFER - EXEMPT	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 JUD INTERNAL	70	71	73	730	EZJA
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

1099	ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
	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
	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 DOR/OAP HLTH &MED TO DHS	70	75	72	740	AAIE
	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

1099	ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
	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
	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 JUD/ANIMAL CRUEL TO DOAG	70	75	73	740	ABBG
	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 DOT/SEV TAX TO GOV'S OFF	70	75	73	740	ABEL
	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 DHCPF/TOBACCO TO DPHE	70	75	73	740	ABFD
	OT EX DHS/TOBACCO TO DPHE	70	75	73	740	ABFF
	OT EX TOBACCO SETTLEMT TO DPHE	70	75	73	740	ABFH
	OT EX D0E/TOBACCO TO DPHE	70	75	73	740	ABFJ
	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 DOHE SCHOLARSHIP OFFSET	**70**	**75**	**73**	**740**	**ABGL**
	HE CAPITAL LEASE ELIMINATION	**70**	**75**	**73**	**740**	**ABGM**
	HE RETIREMENT OF INDEBT ELIMIN	70	75	73	740	ABGN
	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

1099	ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
	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 DOMA/GEN FUND TO DHS	70	75	73	740	ABIF
	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 DHCPF/CHILD BASIC TO DHS	70	75	73	740	ABIK
	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 DHCPF/STATE MEDCL TO DHS	70	75	73	740	ABIS
	OT EX DOLA/FEMA MATCH TO DHS	70	75	73	740	ABIT
	OT EX DHS/MEDICAID TO DHS	70	75	73	740	ABIU
	OT EX DHS INTERNAL	70	75	73	740	ABIV
	OT EX DHA/MAHASA MEDICD TO DHS	70	75	73	740	ABIW
	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
	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 TOBACCO SETTLMNT TO DOMA	70	75	73	740	ABOJ
	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 GOV'S OFF/DISAST TO DONR	70	75	73	740	ABPG
	OT EX DOLA TO DONR	70	75	73	740	ABPM
	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 ID TO CDPS	70	75	73	740	ABRE
	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

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
1099					
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 DHCPF INTERNAL	70	75	73	740	ABUA
OT EX DOS TO DHCPF	70	75	73	740	ABUB
OT EX DHS/OAP TO DHCPF	70	75	73	740	ABUE
OT EX TOBACCO SETTLMT TO DHCPF	70	75	73	740	ABUF
OT EX DHS/OAP H&M TO DHCPF	70	75	73	740	ABUG
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 EX CDOT/BRIDGE TO DOT/HUTF	70	75	73	740	ABWC
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
IC EX DOHE INTERNAL	70	75	73	770	AZGA
IC EX DHS INTERNAL	70	75	73	770	AZIA
IC EX JUD INTERNAL	70	75	73	770	AZJA
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

ACCOUNT NAME	OGRP	OTYP	OCAT	OCLS	OBJT
1099					
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		

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
INDIVIDUAL INCOME TAX	10	12	16	220	2201	C
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
INSTITUTE OF TECHNO CHECKOFF	**10**	**12**	**16**	**250**	**2512**	**W**
WATERSHED PROTECTION CHECKOFF	**10**	**12**	**16**	**250**	**2513**	**W**
SPECIAL ADVOCATE CHECKOFF	**10**	**12**	**16**	**250**	**2514**	**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		

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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
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

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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		
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	W
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		

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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
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

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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
PATIENT REVENUE(ENTERPRISE)	30	30	32	460	4608	W
CHILDRENS HEALTH PLAN PREMIUMS	30	30	32	460	4609	C
SOCIAL SERVICE FEES	30	30	33			
SOCIAL SERVICE FEES	30	30	33	470		
OTHER SOCIAL 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

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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
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
COMMISSION/SALES (ENTERPRISE)	**30**	**31**	**37**	**530**	**5326**	**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		

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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			
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
HE PROGRAM LOAN INTEREST EXMPT	**50**	**50**	**43**	**590**	**5904**	**W**
HE PROGRAM LOAN INTEREST NONEX	**50**	**50**	**43**	**590**	**5905**	**C**
PLEDGED INVESTMENT INCOME	**50**	**50**	**43**	**593**		
PLEDGED INVESTMENT INCOME	**50**	**50**	**43**	**593**	**5930**	**C**
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

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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
RENTS - EXTERNAL - OPERATING	**50**	**51**	**46**	**642**		
RENTS-EXTERNAL-OPERATING NONEX	**50**	**51**	**46**	**642**	**6420**	**C**
RENTS-EXTERNAL-OPERATING EXMPT	**50**	**51**	**46**	**642**	**6421**	**W**
GAIN/LOSS-DISPOSAL OF PROPERTY	50	51	47			
GAIN/LOSS-DISPOSAL OF PROPERTY	50	51	47	650		
G/L-DISPOSAL-FIXED ASSET(SPEC)	50	51	47	650	6500	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
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

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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**
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

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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
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

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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
MISCELLANEOUS REVENUES-NONOPER	**89**	**89**	**64**	**831**		
MISC REVENUES NONEXMPT NONOPER	**89**	**89**	**64**	**831**	**8310**	**C**
MISC REVENUES EXEMPT NONOPER	**89**	**89**	**64**	**831**	**8311**	**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
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 JUD FM OFFENDER SERVICES	90	90	66	840	EAJJ	C

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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 JUD FM DRUG OFFENDER SUR	90	90	66	840	EAJM	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 DOL/POST	90	90	66	840	EALC	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 DOE FM DONR/WILDLIFE	90	90	66	840	EAPM	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 DOR FM NUCLAR MAT TRANSP	90	90	66	840	EASP	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
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 DHS/SUPPL OAP HM FM DOR	90	90	66	840	EATL	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		

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
IC NE DOC INTERNAL	90	90	66	895	EYCA	C
IC NE DOC FM CANTEEN & COR 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 JUD INTERNAL	90	90	66	895	EYJA	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 DOT/HUTF FR GENERAL FUND	90	90	67	840	EB9E	W
OT EX 461 FR GENRL FUND APPROP	90	90	67	840	EB9F	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 DPHE FM DOE/TOBACCO	90	90	67	840	EBDD	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
OT EX DOHE FM GOV JOB TRAINING	90	90	67	840	EBEE	W
OT EX DOLA FM GOV'S OFFICE	90	90	67	840	EBEF	W
OT EX DOHE FM GOV OFF/EMERGENC	90	90	67	840	EBEH	W
OT EX DPHE INTERNAL	90	90	67	840	EBFA	W
OT EX DPHE FM DPHE/TOBACCO	90	90	67	840	EBFE	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

FSRC	ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	
	OT EX DPHE FM DOHE/TOBACCO	90	90	67	840	EBGB	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 HCPF FM DHS/SUPPL OAP HM	90	90	67	840	EBIJ	W
	OT EX DOR FM DHS	90	90	67	840	EBIK	W
	OT EX DPHE FM DHS/TOBACCO	90	90	67	840	EBIL	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 DOR FM JUD/DRUNK DRIVER	90	90	67	840	EBJH	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

FSRC	ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	
	OT EX DHS FM DOLA/FEMA MATCH	90	90	67	840	EBNL	W
	OT EX DOMA INTERNAL	90	90	67	840	EBOB	W
	OT EX GOV'S OFF FM DOMA/EMERG	90	90	67	840	EBOC	W
	OT EX DPHE FM DOMA/TOBACCO	90	90	67	840	EBOG	W
	OT EX DHS FM DOMA/CEMETARY	90	90	67	840	EBOJ	W
	OT EX DOR FM DONR/WATERSHED	90	90	67	840	EBP1	W
	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 GROUNDWATER	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 WILDLIF FR DONR/SPEC CON	90	90	67	840	EBPY	W
	OT EX WILDLIF FR DONR/FUT GENR	90	90	67	840	EBPZ	W
	OT EX CDPS INTERNAL	90	90	67	840	EBRA	W
	OT EX CDPS FM VEHICLE SALES	90	90	67	840	EBRD	W
	OT EX CDPS FM AIRCRAFT POOL	90	90	67	840	EBRF	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

FSRC	ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	
	OT EX GOV'S OFF FR LMTD GAMING	90	90	67	840	EBTN	W
	OT EX PUBLIC SCHOOL FM LOTTERY	90	90	67	840	EBTP	W
	OT EX DOR FR DOR/FUEL PIRACY	90	90	67	840	EBTQ	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 DPHE FM HCPF/TOBACCO	90	90	67	840	EBUF	W
	OT EX GOVS OFF FM HCPF/CBHPLAN	90	90	67	840	EBUH	W
	OT EX SEC OF STATE INTERNAL	90	90	67	840	EBVA	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
	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 DOT FM UNCLAIMED PROPRTY	90	90	67	840	EBWR	W
	OT EX DOR FR HUTF/LIC REVOCATN	90	90	67	840	EBWS	W
	OT EX DOLE FM DOT/GEN FUND	90	90	67	840	EBWT	W
	OT EX DOT/TOB LIT FM DOT/GF	90	90	67	840	EBWU	W
	OT EX DOR FR DOT/CASA FUND	90	90	67	840	EBWV	W
	OT EX DOT/100 FM CASH FUNDS	90	90	67	840	EDKB	W
	OT EX DOT/100 FM CASH FUNDS	90	90	67	840	EDWG	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/HUTF/CSTARS FM DOR	90	90	67	860	ENTD	W
	HU EX DOR FM DOR/HUTF/ID SEC	90	90	67	860	ENTE	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
	HU EX DOR FM DOT/HUTF/ID SEC	90	90	67	860	ENWH	W
	HU EX DOR FM DOT/SPEC LICENSE	90	90	67	860	ENWJ	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

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
RET EX DHS INTERNAL	90	90	67	890	EUIA	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 JUD INTERNAL	90	90	67	895	EZJA	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
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

ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	FSRC
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 DHS FM DOR/OAP HLTH &MED	90	91	66	900	AATE	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
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 DPHE FM DOE/TOBACCO	90	91	67	900	ABDJ	W

FSRC	ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	
	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 DONR FM GOV'S OFF/DISAST	90	91	67	900	ABEG	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
	HE CAPITAL LEASE ELIMINATION	**90**	**91**	**67**	**900**	**ABGM**	**W**
	HE RETIREMENT OF INDEBT ELIMIN	90	91	67	900	ABGN	W
	OT EX CDOT INTERNAL	90	91	67	900	ABHA	W
	OT EX DOT/HUTF FM CDOT/BRIDGE	90	91	67	900	ABHC	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 DHCPF FM DHS/OAP	90	91	67	900	ABIE	W
	OT EX DPHE FM DHS/TOBACCO	90	91	67	900	ABIF	W
	OT EX DHCPF FM DHS/OAP H&M	90	91	67	900	ABIG	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 DHS FM DHS/MAHASA MEDICD	90	91	67	900	ABIW	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 SEX OFFENDER ID	90	91	67	900	ABJE	W
	OT EX DOAG FM JUD/ANIMAL CRUEL	90	91	67	900	ABJG	W
	OT EX CDPS FM JUDICIAL/VALE	90	91	67	900	ABJJ	W
	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

FSRC	ACCOUNT NAME	RGRP	RTYP	RCAT	RCLS	RSRC	
	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 DONR FM DOLA	90	91	67	900	ABNM	W
	OT EX DHS FM DOLA/FEMA MATCH	90	91	67	900	ABNT	W
	OT EX DOMA INTERNAL	90	91	67	900	ABOB	W
	OT EX DHS FM DOMA/GEN FUND	90	91	67	900	ABOF	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 DHCPF INTERNAL	90	91	67	900	ABUA	W
	OT EX DHS FM DHCPF/MEDICAID	90	91	67	900	ABUC	W
	OT EX DPHE FM DHCPF/TOBACCO	90	91	67	900	ABUD	W
	OT EX DOE FM DHCPF	90	91	67	900	ABUF	W
	OT EX DHS FM DHCPF/CHILD BASIC	90	91	67	900	ABUK	W
	OT EX DHS FM DHCPF	90	91	67	900	ABUP	W
	OT EX DHS FM DHCPF/STATE MEDCL	90	91	67	900	ABUS	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 EX DOMA FM TOBACCO SETTLEMT	90	91	67	900	ABWJ	W
OT EX GOV'S OFF FM DOT/SEV TAX	90	91	67	900	ABWL	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 JUD INTERNAL	90	91	67	930	AZJA	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	

PROGRAM NAME	PGRP	PTYP	PCAT
OIL INSPECTION	CA	8005	8050
BOILER INSPECTION	CA	8005	8051
HEALTH INSPECTION	CA	8006	
HEALTH FACILITIES INSPECTION	CA	8006	8060
CONSUMER PRODUCTS INSPECTION	CA	8006	8061
LIQUOR ENFORCEMENT	CA	8007	
LIQUOR ENFORCEMENT	CA	8007	8070
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
DEPRECIATION	**ED**	**5002**	**5235**
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

PROGRAM NAME	PGRP	PTYP	PCAT
COMMISSION ON HIGHER EDUCATION	ED	5002	5620
HISTORICAL SOCIETY	ED	5002	5630
OFFICE OF STATE COLLEGES	ED	5002	5640
STUDENT LOAN PROGRAM	ED	5002	5650
PRIVATE OCC SCHOOL DIVISION	ED	5002	5660
ENVIRONMENTAL QUALITY	EQ		
ENVIRONMENTAL-NAT. RES. ADMIN.	EQ	7001	
ENVIRONMENTAL-NAT. RES. ADMIN.	EQ	7001	7010
QUALITY OF LIFE - PARKS	EQ	7002	
PARKS RECREATION MANAGEMENT	EQ	7002	7020
QUALITY OF LIFE - WILDLIFE	EQ	7003	
WILDLIFE ADMINISTRATION	EQ	7003	7030
HUNTING RECREATION	EQ	7003	7031
FISHING RECREATION	EQ	7003	7032
WATCHABLE WILDLIFE	EQ	7003	7033
SPECIES CONSERVATION	EQ	7003	7034
WILDLIFE COMM. DISCRETIONARY	EQ	7003	7035
COLO. OUTDOORS MAGAZINE	EQ	7003	7036
ENVIRONMENTAL MANAGEMENT	EQ	7005	
MINING AND RECLAIMATION	EQ	7005	7050
WATER RESOURCES	EQ	7005	7051
SOIL CONSERVATION	EQ	7005	7052
ENERGY CONSERVATION	EQ	7005	7053
HAZARDOUS WASTES	EQ	7005	7054
AIR POLLUTION	EQ	7005	7055
RADIATION CONTROL	EQ	7005	7056
WATER CONSERVATION	EQ	7005	7057
LAND BOARD	EQ	7005	7058
OIL AND GAS CONSERVATION	EQ	7005	7059
WATER QUALITY	EQ	7006	
WATER QUALITY	EQ	7006	7060
FINANCIAL SERVICES	FS		
PLANNING & BUDGETING	FS	1001	
ADMINISTRATIVE SUPPORT	FS	1001	1010
BUDGET	FS	1001	1011
ECONOMIC FORECASTING	FS	1001	1012
PLANNING/EVALUATION	FS	1001	1013
TREASURY	FS	1002	
TREASURY	FS	1002	1020
REVENUE	FS	1003	
REVENUE ADMINISTRATION	FS	1003	1030
TAX PROGRAM	FS	1003	1032
LOTTERY	FS	1003	1033
GAMING COMMISSION	FS	1003	1034
PROPERTY TAX ADMINISTRATION	FS	1006	
PROPERTY TAX ADMINISTRATION	FS	1006	1060
ASSESSMENT APPEALS	FS	1007	
ASSESSMENT APPEALS	FS	1007	1070
STATE LEGAL SERVICES	FS	6002	
STATE LEGAL SERVICES	FS	6002	6020
HEALTH	HE		
PREVENTATIVE HEALTH CARE	HE	9001	
ADMINISTRATION-HEALTH DEPT.	HE	9001	9010
PREV. HEALTH ADMIN. & SUPPORT	HE	9001	9011
DISEASE CONTROL - EPIDEMIOLOGY	HE	9001	9012

PROGRAM NAME	PGRP	PTYP	PCAT
HEALTH STATS/VITAL RECORDS	HE	9001	9013
HEALTH DATA COMMISSION	HE	9001	9014
MIGRANT HEALTH	HE	9001	9015
FAMILY PLANNING	HE	9001	9016
FAMILY + COMMUNITY HEALTH	HE	9001	9017
ACUTE & AMBULATORY CARE	HE	9002	
MENTAL HEALTH PROGRAMS-ADMIN.	HE	9002	9020
MENTAL HEALTH CARE & TREATMENT	HE	9002	9021
ALCOHOL/DRUG ABUSE PROGRAMS	HE	9002	9022
PHYSICIAN SERVICES	HE	9002	9023
DENTAL SERVICES	HE	9002	9024
HOSPITAL SERVICES	HE	9002	9025
PRESCRIPTION DRUGS	HE	9002	9026
CHILDREN WITH SPECIAL NEEDS	HE	9002	9027
LONG TERM CARE	HE	9003	
NURSING HOMES	HE	9003	9030
DEVELPMENTAL DISABILITY-ADMIN.	HE	9003	9031
DEV. DIS. CARE & TREATMENT	HE	9003	9032
INSTITUTIONS GENERAL ADMIN.	HE	9004	
INSTITUTIONS GENERAL ADMIN.	HE	9004	9040
JUDICIAL	JD		
JUDICIAL	JD	9800	
JUDICIAL	JD	9800	9800
LEGISLATIVE	LG		
LEGISLATIVE	LG	9900	
LEGISLATIVE	LG	9900	9900
MANAGEMENT SERVICES	MS		
ACCOUNTS & CONTROL	MS	1004	
ACCOUNTS & CONTROL	MS	1004	1040
GOVERNOR'S OFFICE	MS	2001	
GOVERNOR'S OFFICE ADMIN.	MS	2001	2010
CITIZENS SERVICES	MS	2001	2011
LT GOVERNOR'S OFFICE ADMIN	MS	2001	2050
GENERAL ADMINISTRATION	MS	2002	
GENERAL SERVICES	MS	2002	2021
STATEWIDE PERSONNEL	MS	2003	
STATEWIDE PERSONNEL	MS	2003	2030
SELECTION	MS	2003	2031
COMPENSATION	MS	2003	2032
TRAINING	MS	2003	2033
ADJUDICATION	MS	2003	2034
SECRETARY OF STATE	MS	2004	
SECRETARY OF STATE	MS	2004	2040
LT GOVERNOR'S OFFICE	MS	2005	
INDIAN COMMISSION	MS	2005	2051
TEAM COLORADO BUSINESS NETWORK	MS	2005	2052
COLO GOVT TECHNOLOBY SERVICES	MS	2100	
ADMINSTRATIVE SERVICES	MS	2100	2120
CUSTOMER SERVICES	MS	2100	2130
MNT	MS	2100	2161
MICROWAVE/2-WAY	MS	2100	2164
LEGACY NETWORKS	MS	2100	2167
GGCC OPERATIONS	MS	2100	2171
DATABASE & SUPPORT	MS	2100	2174
OS AND SERVERS	MS	2100	2177

PROGRAM NAME	PGRP	PTYP	PCAT
APPLICATION SERVICES ADMIN.	MS	2100	2181
HR SYSTEMS	MS	2100	2183
BILLINGS	MS	2100	2184
CUSTOMER SERVICE	MS	2100	2185
INFORMATION ARCHIVES	MS	2100	2187
PDEC	MS	2100	2189
PUBLIC PROTECTION	PP		
ADULT CORRECTIONS	PP	6001	
CORR. ADMINISTRATION	PP	6001	6010
CORR. FACILITY SUPPORT	PP	6001	6013
CORR. DIAGNOSTIC/RECEIVING	PP	6001	6014
CORRECTIONS SECURITY	PP	6001	6015
CORRECTIONAL INDUSTRIES	PP	6001	6018
PUBLIC SAFETY	PP	6004	
PUBLIC SAFETY GEN. ADMIN.	PP	6004	6040
FIRE SAFETY	PP	6004	6041
DISASTER EMERGENCY SERVICES	PP	6004	6042
CRIMINAL JUSTICE SERVICES	PP	6004	6043
INVESTIGATIVE SERVICES	PP	6004	6044
MILITARY AFFAIRS	PP	6005	
MILITARY ADMIN. SUPPORT	PP	6005	6050
NATIONAL GUARD READINESS	PP	6005	6051
SEARCH & RESCUE SERVICES	PP	6005	6053
GEOLOGICAL HAZARDS	PP	6006	
GEOLOGICAL HAZARDS	PP	6006	6060
JUVENILE CORR. CARE & TRTMT.	PP	9002	6031
SERVICES TO THE DISADVANTAGED	SD		
SOCIAL SERVICES ADMINISTRATION	SD	9501	
STATE SOCIAL SERVICES ADMIN.	SD	9501	9510
COUNTY SOCIAL SERVICES OPER.	SD	9501	9511
LOCAL OPERATIONS	SD	9501	9512
FAMILIES AND CHILDREN	SD	9502	
FAMILY SELF-SUFFICIENCY	SD	9502	9520
CHILD WELFARE	SD	9502	9521
FAMILY/COMMUNITY HEALTH	SD	9502	9522
ADULTS/SR. CITIZENS	SD	9503	
SERVICES TO THE AGING	SD	9503	9530
SERVICES FOR THE DISABLED	SD	9503	9531
EMPLOYMENT AND TRAINING	SD	9504	
GOVERNOR'S JOB TRAINING OFFICE	SD	9504	9540
TRANSPORTATION	TR		
HIGHWAYS	TR	4001	
HIGHWAYS ADMINISTRATION	TR	4001	4010
HIGHWAYS CONSTRUCTION	TR	4001	4011
HIGHWAYS MAINTENANCE	TR	4001	4012
HIGHWAYS OPERATIONS	TR	4001	4013
HIGHWAYS SPECIAL PROGRAMS	TR	4001	4014
MOTOR VEHICLE ADMINISTRATION	TR	4002	
MOTOR VEHICLE ADMINISTRATION	TR	4002	4020
PORTS OF ENTRY	TR	4003	
PORTS OF ENTRY	TR	4003	4030
STATE PATROL	TR	4004	
GENERAL OPERATIONS	TR	4004	4040

INDEX

1331 Process – Interim Spending Authority 61
A-133 - OMB Circular
Clustering of Programs.....158
Determining Amounts Expended - Exhibit K 160
NonCash Awards - Exhibit K.....160
Reporting Requirements - Exhibit K...157
Subrecipient Definition 34
Abnormal Balance Report
Identification of Fund Balance Deficits 65
Year End Issuance Frequency 97
Abnormal Balances
Requirement to Clear.....94
Requirement to Clear -Quarterly Reporting Policy.....261
Account Types 23 and 24.....95
Accounting Estimates.....77
Accounts Receivable
Credit Policy.....283
Forgiveness/Settlement/Compromise..286
Past Due Accounts.....284
Write-Off.....284
Accounts Receivable Recording.....79
Accounts Receivable Reporting
Requirement for Aging of Receivables .80
Accrual
Accounts Payable Accruals 78
Augmenting Revenue Accruals.....84
Compensated Absences Accruals.....86
Financial Statement Treatment of Accrued Liabilities 108, 110, 112
GGBL - List of COFRS Initialized Tables 46
REVA - List of COFRS Initialized Tables 47
Accrued
Augmenting Revenue - Fund 461 Postclosing Eliminations 215
Exhibit K - Accrued/Deferred Revenue 159
Expenditures - Policy on Estimating.....78
Interest
Accounts Receivable Client Inventory Report 83
Effective Interest Rate – Debt Refunding 142
Liabilities
Direct Billings in Quarterly Reporting 260
Financial Statement Treatment..... 108, 110, 112
Reversal of Estimated Direct Billings 205
Payables
Clearing Excess Accruals in Following Year 79
Revenues - Policy on Estimating..... 78
Acquisition of Capital Assets
Cash Flow Stmt Presentation..... 119
ADA
Capital Construction Appropriations.. 212
Construction Activities in Agency ECB 215
Duplicate Recording in Agency ECB-461 and Higher Ed Plant Funds..... 215
Additions by Participants
Financial Stmt Presentation 120
Administrative Expense
Financial Stmt Presentation 120
Administrative Rule
Accounts Receivable 82
ADNT
Changing Prefix Identifiers..... 33
Impact On Automated Expense Budgets 55
Impact on Long Bill Shell Transactions 52
Agencies Required to Prepare GAAP
Financial Statements..... 103
Agency Fund Type
Accounting Requirement..... 107
Aging
Accounts Receivable Reporting Instructions 80
Allocation
Expenditure Allocation for Determining Overexpenditures
Examples 68
Policy 66
OSPB Treatment of ADA Projects..... 212
Quarterly Reporting - Interperiod Allocation of Expenditures..... 259
Rqmt. to Allocate Travel by Funding Source 247

Statewide Cost Allocation Plan - Emergency Maintenance Treatment 215
Allowance
Accounts Receivable 82
Accounts Receivable Reporting Categories 80
Unbilled Accounts Receivable - Requirement to Reclassify 106
Alpha Transfer Coding 93
Amortization
Notes & Bonds Prem/Disc 130
Premiums/Discounts - Exhibit D. 132, 134
Annotated
Appropriations - Limitations of the TA Transaction 58
Appropriations - Long Bill Booking and Shell Transactions 52
Appropriations - Planning Checklist 14
Reserve Appropriations - Treatment in Expenditure Allocation 66
Annotations - Revenue Source 59
Annotations Report and Transfer Coding .. 93
Anticipation Warrants - Exhibit C 130
APP2
Active Status for Long Bill Booking 50
Automated Expense Budgets 54
Calendar Dates 23
Capital Construction Continuing Appropriations 211
Encumbrance Liquidation Date 76
FTE Counts 50
List of COFRS Initialized Tables 46
Long Bill Recording 51, 52, 53
Requirement for EPS Roll Process 43
Requirements for Rollforward Requests 73
SCO Changes Approp. Code End Date 210
Appropriation
Allocation of Expenditures and Determining Overexpenditures 66
Americans With Disabilities Act Projects 212
AP Documents - Processing Deadlines . 38
Calendar Dates 25, 26, 29
Capital Construction Continuing Appropriations 212
Carryforward of Continuing Capital Construction Projects 210
Continuation of Expiring Capital Construction Appropriations 211
Encumbering New Year Contracts 40
Expense Budget Process 55
Federal Appropriated as Cash 54
Making Capital Construction Appropriations Available Upon Passage 209
New Capital Construction Restricted When Booked 208
POT Appropriation 53
Requesting a Transfer of Appropriation 64
Requesting Overexpenditure Authorization 64
Requesting Rollforward Of Appropriation 71
Reserve Appropriations Treatment in Expenditure Allocation 66
Rollforward Request Form 76
Rollforward Requires Express Legislative Intent 71
Six-Month Rule on Starting Capital Construction Projects 209
Special Bills 56
Spending Authority Indicators 51
TA Documents - Appropriation Transfers 38
TA Transaction - Appropriation Transfers 58
Table for Determining Rollforward Appropriation Type 74
Transfers and Overexpenditures
Basis for Determining Overexpenditures 65
Overexpenditure Calculation Examples 68
Overexpenditure Calculation Methodology 66
Requesting a Transfer 64
Required Approvals and Penalties 63
Statutory Authority 63
Appropriation Codes
999 - Reverting Expired Warrants 100
Activation Required for Capital Construction Roll Over Process 208
APP2 - List of COFRS Initialized Tables 46
BDA16R Listing of Approved Codes ... 51
Budgetary Hierarchy 50
Calendar Dates 24, 27
Carryforward of Custodial Funds 57
Carryforward of Federal Funds 56
EPS Roll Requirements 43
Listing of APP2 Records on COFRS 51

Numeric Code Required for Appropriated Projects 208
PO and RQ Roll Problems.....41
Quarterly Reporting Requirements.....261
Required for Fixed Asset Deletions 85
Requirement for POs & RQs Before Year Opens.....39
Zero Dollar APs.....36
Appropriation Type Codes
APP2 Table Field 50
APPV - Centrally Maintained Budget Table 49
APRD - COFRS Accounting Period Table39
APRD- List of COFRS Initialized Tables .46
Augmenting Revenue
Budgetary Impact of Other Financing Sources - Revenue Source Codes 100
Causing Overexpenditures.....84
Requirement to Analyze and Record.....84
Bad Debt - Accounts Receivable Write-Offs 82
Bank Accounts
Approval.....281
Confirmation Required - Exhibit M 173
SCO & DOT Authorization.....281
Turnaround Report 282
Bank Confirmation Form 175
Billed
Accounts Receivable - Year End Point in Time Reports 37
Billing
Auditron.....204
Calendar Dates 26, 27
DOA Billing - Clearing Account Requirement 261
IG PV Clearing Account Requirement261
PBAA - List of COFRS Initialized Tables ..47
PBPD - List of COFRS Initialized Tables...47
PBPT - List of COFRS Initialized Tables ...47
PBRA - List of COFRS Initialized Tables ..47
PBRV - List of COFRS Initialized Tables ..47
Standardized Schedule from Direct Billing Agencies 260
Bills
Calendar Dates.....27, 29
Special Bills - Automated Booking Process.....53
Special Bills - Recording.....56
Bonding
Access to Assets - Financial Responsibility And Accountability Act 266
Bonds
Covenant - Impact on Treasury Deposits 251
Exhibit E - Revenue Bond Coverage.. 136
Exhibit G - Debt Refunding and Defeasance..... 142
TABOR Enterprises Eligible for Loans 252
Bonds Payable - Exhibit C..... 130
Budget..... 49–58
$100,000 Threshold for Exh. J Reclass Entries..... 151
1331 Process – Interim Spending Authority..... 61
Account Types 23 and 24 - Budgetary Impact 95
Accounts Receivable Write-off 82
ADA Capital Construction Projects.... 212
Automated Booking - Shell Transactions 52
Automated Expense Budgets and Transaction Numbering 54
Basis for GAAP Transfers 90
BDA31R - Expense Budget Transactions Generated..... 54
Budget Authority Option in COFRS 52
Calendar Dates..... 23, 27
Coding Hierarchy 49
COFRS Error Codes 40
COFRS Table Initialization 45
Diagnostic Reports - Budget-to-Actual 97
EB Documents-Processing Deadlines .. 38
Encumbering Contracts With or Without Budget..... 40
Expense Budgets..... 54
Fixed Asset Deletions - Zero Dollar AP85
Lease Accounting Impact 100
List of COFRS Initialized Tables 46
New Year Pos & RQs Before Budget Booking 40
Presence Control..... 36
Quarterly Reporting - Line Item Threshold for Accruals 260
RB Documents-Processing Deadlines .. 38
Requirement for Warrants 36
Six Month Rule on Capital Constr. Projects 210
Spending Authority Indicators..... 51

TA Transactions 58
TB Documents-Processing Deadlines ...38
Transaction Dating 33
Transfers and Overexpenditures
Basis for Determining Overexpenditures.....65
Overexpenditure Calculation Examples 68
Overexpenditure Calculation Methodology 66
Requesting a Transfer.....64
Required Approvals and Penalties.....63
Statutory Authority.....63
Transfers And Overexpenditures.....63–70
Buildings
Gross Assets Under Lease- Exhibit F1 138
Lease Purchase and Noncash Transactions - Exhibit Q 185
Recording Capital Construction Fund Expenditures.....213
State Buildings Form SC4.1 208
CAFR
Calendar Dates 30
Columns Define Intra/Interfund 91
Definitions for Exhibit J - Financial Statement Reconciliation.....149
Disclosures
Capital Leases.....138
Exhibit Q - Noncash Transactions...185
Exhibit J - Financial Statement Reconciliation.....150
Postclosing Adjustments 145
Cancelable - Exhibit F2 - Funding Out Clause for Leases.....140
Capital Construction.....207
Account Coding Directives 213
Automatic Book Process vs Manual AP 207
Calendar Dates 25, 27, 28, 29
Carryforward of Appropriation 210
Carryforwards and Reversions 210
Cash/Fund Balance Sweep Process 215
COFRS Fund Used for Recording Capital Construction 207
Completed Projects.....213
Continuation of Expiring Appropriations 211
Continuing Appropriation Status (CCCAS)
Turnaround Report 211
Continuing Appropriations.....212
Documentation Requirement - SC4.1 . 208
Expenditures Prior to Budget Recording 36
Higher Education Plant Funds 215
Instructions for Completing CCCAS Form..... 216
Loan and Advance Requirements..... 250
Long Bill
APP2 Records and Appropriation Code Format..... 208
Booking 208
Effective Date 208
Temporary Lump Sum Booking..... 209
Long Bill Recording 53
Matching Cash and Federal Revenue . 212
New Appropriations 208
Non-Appropriated Projects/Carryforwards 213
Presence Budgetary Control 36
Retainage Accounting..... 214
Reverting Funds from Expired Warrants 100
Six-Month Rule 209
Summary of Key Dates..... 207
Treatment in Budgetary Expenditure Allocation 67
Capital Lease Payable - Exhibit C 130
Capital Lease Payments - Cash Flow Stmt Presentation 120
Carryforward
Capital Construction 53, 207
ADA..... 213
Continuing Appropriations 212
Expiring Appropriations 211
General Info 210
Non-Appropriated..... 213
Capital Construction Lump Sum Booking 210
Custodial Funds 57
Federal Funds 56
Nonappropriated Funds 56
Cash
Accruing Augmenting Revenue 84
Appropriation Transfers Allowed - Cash to Cash Exempt..... 63
Approval of Cash to Cash Exempt Transfers 64
Automated Sweep Entries..... 215
Bank Confirmation Form..... 175
Budget Transfers Allowed - Cash to Cash Exempt..... 63

Calendar Dates 25
Cash Fund Rollforward Requests.....71
CR Documents - Processing Deadlines.38
Cut-Off -Proper Fiscal Year 34
Deficit Cash - Loan and Advance Policies and Reporting 249
Deficit Cash Balance Defined 250
Deposits With the State Treasurer.....85
Earned Revenue and Overexpenditure Calculations 66
Electronic Funds Transfers.....85
Exhibit M - Cash on Hand or Deposited 173
Exhibit Q - Proprietary Fund Noncash Transactions.....185
Expenditure Allocation to Funding Types 66
Federal Drawdown Timing.....85
Federal Funds Appropriated as Cash.....54
JAs Requiring Treasurer's Approval.....36
Loan and Advance
Application Form 256
Application Form Instructions.....254
General Criteria 251
Processing an Application 253
Negative Balances - Loans and Advances 36
Noncash Federal Awards - Exhibit K..160
Payments - Cash Flow Stmt Presentation 118
Quarterly Reporting Requirement - Cash Clearing Accounts 261
Risk Categories - Exhibit M 173
Rollforward Request Form 76
Spending Authority 51
Sweep Entries Clearing Deficit Cash 90
Uncommitted Reserves.....267
Under-Earning - Overexpenditures and Fund Balance.....63
Cash Flow Statement.....106
Accounting Requirement.....107
Exhibit Q 185
Line Item Account Groupings 118
Cash Flow Stmt
Exhibit V 195
Cash Fund
Defined 267
Excluded.....267
CDC - Capital Development Committee
Six Month Rule 209
CDs - Exhibit M - Cash 173
Central Collections
Client Inventory Report 83
CERT
List of COFRS Initialized Tables 46
Table - Calendar Dates 23
Certificates of Deposit - Exhibit M 173
Certifications
Calendar Dates - Highway Users Tax Fund 28
Letter of, Exhibit I 90, 147
Letter of, Exhibit R 187
CFDA - Catalog of Federal Domestic Assistance
Exhibit K - Federal Assistance 157
CFDA Number
Federal Agency Listing..... 162
Federal Assistance - Exhibit K 158
Online Address of the Catalog of Federal Domestic Assistance..... 159
Chart of Accounts
Proposing Changes 99
Chart of Accounts..... 313, 327
Checklist - Agency Planning 16
Claims
Contingent Liabilities - Exhibit L..... 171
Medical Claims - PERA Footnote Disclosure..... 105
Reissuing Warrants - Successors Claims 272
Sick & Annual Leave 86
Class Lives for Depreciation 193
Classification
Bank Confirmation Form - Deposit Risk Categories 175
Calendar Dates..... 28
Cash in 10XX at Close 173
Exhibit M - Risk Categories for Financial Institutions Deposits 173
Exhibit N - Custodial Risk of Securities Evidencing Investments..... 177
Field Accounting Review of Exhibit J 149
Planning Checklist..... 14
Suggested Review of Coding..... 37
Travel Expenditures..... 246
Clearing
Abnormal Balances and Clearing Accounts 94
Accounts Payable Related to Overaccruals 79
Expired Warrants Liability 99
Clearing Accounts

Calendar Dates 27
Deficit Cash Balances in Clearing Fund/Agencies.....251
Quarterly Reporting Requirements.....260
CLIN Table - Marking Late Contracts for Rollforward 74
Closing a Fund.....101
Collateral
Bank Confirmation Form - Cash Risk Classification 175
Exhibit M - Cash Risk Classification ..173
Colorado Student Loan
Federal Assistance - Exhibit K.....158
Compensated Absences
Accrual 86
Exhibit C.....130
Financial Statement Presentation108, 110, 112
Quarterly Reporting.....261
Use of Account Type 24.....95
Compensated Absences Liability
Calculation.....86
Compliance
Accounting Guidelines for Reissuing Expired Warrants.....271
Americans With Disabilities Act - Capital Construction 212
Encumbering New Year Contracts.....41
Exhibit J - Controller's Responsibility to Review Financial Reports.....149
Exhibit M - Public Deposit Protection Act 173
Five-Column Long Bill 66
Loans and Advances Statutory Requirements.....249
Overexpenditure Statutes.....63
Quarterly Reporting.....259, 262
Requirements in Determining Vendor/Subrecipient Relationship.....34
Six-Month Rule - Capital Construction Projects 209
Statement of - Financial Responsibility and Accountability Act.....90
Statement of - Financial Responsibility and Accountability Act.....265
Confirmation Form - Receivables/Payables 203
Confirmation Requirement
Bank Accounts - Exhibit M.....173
Confirmations
Bank - Amount, Insurance, and Collateralization..... 175
Calendar Dates.....24, 27, 28
CI Documents - Inventory Closing Procedures 88
CI Documents - Processing Deadlines . 38
Exhibit R - Certifying Petty Cash Delagation Conditions 187
Intra\Interfund Receivable\Payable 78
Reissuing Expired Warrants 274
Constitution
Loans and Advances - Exemptions..... 249
Construction Project Applications - State Buildings Form SC4.1 208
Consumable Goods - Calendar Dates 25
Consumable Inventories
Quarterly Reporting Requirements..... 261
Contract
Calendar Dates.....23, 24, 25
Expiring Capital Construction Appropriations 211
Instructions for Encumbering 40
Lease Agreements
Funding Out Clause 140
Scheduled Rent Increases 140
Prepaid Expenses 88
Requirement for Rollforward 71
Retainage Accounting..... 214
SC Documents - Processing Deadline .. 38
Specifying Vendor and Subrecipient Relationships 34
Contractor
Retainage Accounting..... 214
Six-Month Rule - Encumbering Capital Construction Funds..... 209
Contracts
Late Contracts Needing Rollforward.... 74
Converting Govt'l Leases to Full Accrual 100
Cost
Capital Construction Costs - Coding and Capitalization..... 213
Covering Operating Costs - Business Enterprise Definition 251
Direct Federal Program Costs - Exhibit K 160
Estimates on Central Service Costs for Intra/Interfund Rec/Payable Confirmations 205
Executory Costs - Exhibit F1 - Capital Leases 138

Federal Assistance Requirements - Allowable Cost 35
Indirect
ADA Project Cost Recovery 213
Federal Program Costs - Exhibit K .160
Recovery of Emergency Maintenance Project Costs.....215
Use of Transfer Accounts.....90
Issuance Cost
Exhibit D - Debt Service Requirements to Maturity.....132, 134
Exhibit G - Debt Defeasance.....142
Items >$5,000 Require Fixed Asset Inventory 84
Labor Data Collection Module - Cost Element Reference Table 46
of Inventory - Year End Closing Under the Inventory Module 89
Requirement to Standardize Direct Billing Costs -Quarterly Reporting.....260
Cost of Goods Sold
Financial Statement Presentation 116
Cost Sharing Multiple Employer - Pension Footnote Language.....104
Counterparty - Exhibit N - Investments ..177
Credit Card 83
Credit Policy.....283
Custodial Funds
Carryforward Requirements.....57
Rollforward Request Not Required.....71
Custodial Risk - Exhibit N 177
Cut-off
Calendar Dates 27
Cut-Off
Calendar Dates 25
Quarterly Reporting - Direct Billing Agencies 260
Deactivate
Capital Construction Continuing Projects 211, 212
Carryforward of Custodial Funds.....57
Carryforward of Federal Funds 56
Debt
Accounts Receivable Aging 82
Exhibit C - Changes in Long Term Liability 130
Exhibit D - Debt Service Requirements to Maturity.....132, 134
Exhibit E - Revenue Bond Coverage...136
Exhibit G - Advance Debt Refunding and Defeasance.....142
Financial Statement Treatment... 114, 116
Debt Covenant Violations – Exhibit U... 193
Debt Service
Accruing Lease Payables..... 100
Debt Service Fund Number 92
Deceased Payee
Reissuing Warrants..... 273
Deductions by Participants
Financial Stmt Presentation 120
Defeasance - Exhibit G - Advance Debt Refunding and Defeasance 142
Deferred Gain/Loss
Exhibit G - Debt Refunding and Defeasance..... 142
Deferred Revenue
Changes - Accounting Requirement... 107
Exhibit K - Schedule of Federal Assistance 159
Financial Statement Presentation108, 110, 112
Deficit Cash Balance
Defined 250
Higher Ed Loan and Advance Criteria 253
Loan and Advance Reporting 252
Loan and Advance Reporting 249
Loan or Advance Application..... 253
Suspension of Activity..... 250
Deficit Fund Balance
Overexpenditure Reporting 65
Deletions
Calendar Dates..... 23
Fixed Asset Inventory..... 84
Dependents
PERA Footnote - Health Care Program 105
Depositories
Eligible Financial Institutions..... 173
Deposits
Bank Confirmation Form..... 176
Calendar Dates..... 25
Certificates of Deposit on Exhibit M.. 173
Exhibit M - Cash on Hand or Deposited with Financial Institutions 173
In Agency Bank Accounts..... 85
Insurance and Collateralization Categories - Exhibit M 173
Loan and Advance Reporting 249
With Escrow Agent in Debt Defeasance 142
With the State Treasurer 85
Deposits Held in Custody
Cash Flow Stmt Presentation..... 119

Exhibit C.....130
Depreciation
Cash Flow Statement.....107
DP Documents - Processing Deadlines .38
Exhibit U Class Lives.....193
Financial Statement Presentation 116
Gross Assets Under Lease on Exhibit F1 138
Quarterly Reporting.....261
Recording Using Type 24 Accounts.....95
Designee
Delegation of Petty Cash Fund Approvals 187
Encumbrance Approvals by Designee with Contract Signature Authority 40
Diagnostic Reports 97
Abnormal Balance Report.....219
Agency Level Annotations Report for Approp, FSC.....223
Budget to Actual By Dept, Agcy and Long Bill Line Item.....230
Budget to Actual By Long Bill Grp/FSC by Agency.....234
Budget to Actual By Long Bill Grp/FSC by Class 234
Budget to Actual By Long Bill Grp/FSC by Dept 232
Cap Proj Expend Compared to Transfers To/From Plant Funds.....226
Capital Construction Expenditures Compared to Budget.....224
Department Level Annotations Report for Approp, FSC.....221
Matching Object Codes Between Gov Funds and GFAAG.....228
Transfer Balances (Interfund Transfer Section 1 237
Transfer Balances (Interfund Transfer Section 2 239
Transfer Balances (Intrafund Transfer Section 1 241
Transfer Balances (Intrafund Transfer Section 2 243
Unchanged Account Balances.....235
Diagnostic Reports Schedule.....97
Direct Bill
Accounts Payable Accruals 78
Calendar Dates 26
Intra/Interfund Receivable/Payable Confirmation Form.....204
Quarterly Reporting.....260
Direct Method
Cash Flow Statement..... 106
Cash Flow Statement - Exhibit Q 185
Disbursement
Coding of Federal Funds to Other State Agencies 91
Federal Funds - Subrecipient vs Vendor34
In Excess of Appropriation - Penalty Cites 63
Loan and Advance Cash Flow Analysis Requirements 253
Disclosure
Agencies Required to Prepare GAAP Financial Statements..... 103
Exhibit F2 - Future Minimum Lease Payments..... 140
Exhibit I - Certification that Informational Disclosures Have Been Made Agencies Required to Prepare GAAP Financial Statements..... 147
Exhibit M - GASB 3 Cash Disclosures173
Exhibit N - GASB 31 Investments Disclosure 178
Exhibit O - Related Party Transactions 181
Exhibit Q - GASB Cash Flow Disclosures 185
Pension Footnote Disclosure References 106
Quarterly Reporting - Variance Disclosure Requirement..... 262
Discount Bonds
Exhibit C..... 130
Discounts
Exhibit D - Changes in Long Term Debt 132, 134
Exhibit G - Debt Defeasance - Discount Rate..... 142
Disposal
Loss on Disposal - Exhibit Q Noncash Transactions..... 185
Dispositions
COFRS Year End Reports..... 44
FD Documents - Processing Deadlines 38
Fixed Asset Clearing Accont - Quarterly Reporting Requirements 261
Disqualification
Exhibit A2 - Changes in the TABOR District 126
District

Exhibit A2 - Changes in the TABOR District 126
Documentation
BDA17R - Automated Booking Documentation 53
Custodial Funds Carryforwards....57
E-mail Use in Rec/Payable Confirmations 204
Requirements for Federal Funds Carryforward 56
Requirements for Reissuing Expired Warrants 271
Rollforward Requirements 71, 73
VEND Table Changes Requirements 36
Donations
Carryforward of Custodial Funds....57
Definition of Federal Assistance 157
Doubtful
Accounts Receivable Allowance....81, 82
Drawdowns
Calendar Dates 25
Cash Deposits With State Treasurer....85
Duplicate
Warrants - Reissuing Expired Warrants Procedures 275
Earned
Revenue
Accruing Matching Revenue on Continuing Cap. Construction Projects 212
Affect on Relationship Between Plant and Capital Construction Funds ..215
Expenditure Allocation Process 66
Reviewing Augmenting Revenue Balances....84
Status - Rollforward of Appropriation 73
Transfer Coding and Balancing....90
Unbilled Receivables....106
Service Credit - Pension Footnote Disclosures....104
Earning
Exhibit G - Escrow Earnings....142
Investment Earning - Loan and Advance Requirements....249
Rate - Treasurer's Charges on Loans ..251
Economic Gain - Exhibit G - Debt Refunding and Defeasance....142
Economic Trends - Impact on Cashflow Analysis for Loans and Advances....253
EFT- Electronic Funds Transfer
Cash With the State Treasurer 85
Electronic Format - Exhibit Submission. 121
Elimination
Fund 461 Augmenting Revenue/Expenditures of Higher Education Institutions 215
Presentation Entries - Intrafund Receivables/Payables.... 153
Sweep Entries 90
E-mail Addresses
For Submitting Exhibits.... 121
Emergency
Maintenance Projects.... 215
Employee
Compensated Absences Calculation.... 86
Pension Footnote Disclosure.... 104
Travel Reporting.... 245
Employee Deferral Fees
Financial Stmt Presentation 120
Employees - Cash Flow Statement Presentation 118
Employer Contributions - Financial Statement Presentation.... 120
Encumbrances
Accruals and Reversals.... 260
Calendar Dates.... 23, 26
Continuation of Expiring Capital Construction Appropriations 211
EPS and the RO Transaction 208
Lapse Or Roll POs.... 41
Period 12 BDA01-Encumbrance Listing 211
Recording Without Appropriation.... 40
Rollforward Requests 73
Enterprise
Exhibit A2 - Status and Changes Under TABOR.... 126
Loans and Advances.... 251
Enterprise Funds
Recording Fixed Assets 84
Entities
Exhibit K - Subrecipient Reporting ... 157, 159
EPS
Capital Construction Requirements for Roll Over Process 208
Changing New Year Account Coding on PORA for Rolls 42
Purchase Order Roll Process 42
Requirements for General/Cash Rollforwards 73

Requisitions & Purchase Orders Before Fiscal Year Opens 40
RX Documents - Processing Deadline ..38
Equipment
Exhibit F1
Contingent Rentals 138
Reporting Gross Assets Under Lease 138
Exhibit F2 - Contingent Rentals 140
Financial Statement Presentation108, 110, 112
Restrictions on Object Coding in Capital Construction Fund 213
Six-Month Rule 209
Equity
Financial Statement Presentation109, 111, 113, 116
Escrow
Exhibit G - Reporting Outstanding Defeased Debt 142
Estimates
Consumable Inventory.....88
DPA Direct Billing Estimates 205
Exhibit I - Letter of Certification.....147
Exhibit P- Major Accounting Estimates 183
Exception Reports
SCO Diagnostics 97
Excess Payable Accruals - Clearing 79
Exchange Transactions
Exhibit Q - Noncash Transactions.....185
Transfers.....90
Executory Costs - Exhibit F1 - Capital Leases 138
Exemption
Requirement for Working Capital Loans and Advances 249
Exhibit Reconciling Balances Report.....130
Exhibits.....121–61
Agency Exhibit Listing.....122
COFRS Reconciling Balances Report...99
Confirmation Form - Receivables/Payables 203
Due Dates 29
Exhibit A1 – Notification of Changes in the TABOR Base Fiscal Year Spending 124
Exhibit A2 – Notification of Changes in the TABOR District for Enterprise Status 126
Exhibit B – Reporting for Risk Financing and Related Insureance Issues 128
Exhibit C – Schedule of Changes in Long Term Liabilities 130
Exhibit D1 – Governmental and Internal Service Fund Debt Service Requirements to Maturity 132
Exhibit D2 – Business Type Activities Debt Service Requirements to Maturity 134
Exhibit E – Schedule of Revenue Bond Coverage 136
Exhibit F1 - Capital Leases..... 138
Exhibit F2 - Operating Leases 140
Exhibit G - Debt Defeasance 142
Exhibit H - Proposed Postclosing Adjmts. 144
Exhibit I - Letter of Certification..... 147
Exhibit J - Financial Stmt Reconciliation 149
Exhibit J Data Report..... 99
Exhibit K - Federal Assistance 157
Exhibit L - Contingent Liabilities..... 171
Exhibit M - Cash..... 173
Bank Confirmation Form..... 175
Exhibit N - Investments 177
Exhibit O - Related Parties 181
Exhibit P - Accounting Estimates..... 183
Exhibit Q - Noncash Transactions..... 185
Exhibit R – Petty Cash and Change Funds 187
Exhibit S – Changes in Short-Term Financing 189
Exhibit T – Segment Reporting 191
Exhibit U – Other Disclosures..... 193
Exhibit V – HE Cash Flow Stmt..... 195
Exhibit W1 – Changes in Cap Assets – Gov't and Internal Service funds.... 199
Exhibit W2 – Changes in Cap Assets – Enterprise funds..... 201
File Naming Convention..... 121
Filing by E-mail..... 121
Filing on Disk 121
Expenditure
Accounts Payable Accruals 78
Accounts Receivable Allowancing and Write-Off 82
Accounts Type 23 and 24 95
Allocation Algorithm for Determining Overexpenditures..... 66
Capital Construction Carryforward 212

Capital Construction Fund.....207
Capital Construction Fund - Allowed Object Codes 213
Capital Construction Retainage Accounting 214
Diagnostic Reports 97
Federal Awards.....157, 160
Financial Statement Presentation 106, 114
Impact on Sweep Entries.....90
Impact on Sweep Entry 215
Lease Accounting.....100
Quarterly Reporting.....259
Rent Increases.....140
Travel Reporting.....245
Expense
Account Types 23 and 24.....95
Accounts Receivable Write-Off 82
Deferred Gain/Loss as Adjustment of Interest Expense 142
Financial Statement Presentation106, 116, 120
Interest Expense on Treasury Loans....254
Prepaid.....88
Travel Report.....245
Expense Budgets 54
EB Documents-Processing Deadlines ...38
PO and RQ Roll Problems.....41
Requirement for POs & RQs Before Year Opens.....39
Expiring Capital Construction Projects ..207, 210
Expiring Warrants 99
External Bank Accounts.....281
Turnaround Report 282
Extracts - COFRS Data 95, 96
Extraordinary Items
Exhibit U 193
FASB - Lease Accounting Citations 100
FASB - Related Party Citations.....181
FDIC
Bank Account Confirmation -Exhibit M 173
Federal
Accruing Matching Revenue on Continuing Cap. Construction Projects 212
Allocating Travel Expense by Funding Source.....247
Assistance - Exhibit K.....157
Billings - Quarterly Reporting Requirements.....259
Budget - Presence Control..... 36
Cash Drawdown Timing at Close..... 85
Clearing Excess Payable Accruals..... 79
Detail Option in Budget Shell Documents 52
Expenditures - Allocations Determining Overexpenditures..... 66
Expenditures Unsupported by Revenue 63
Expired Warrants Procedures 274
EXPW Table Requirements - Expired Warrants..... 99
Funds - Rollforward Request Not Required..... 71
Funds Appropriated as Cash..... 54
Funds Carryforward..... 56
Funds Treatment in Reissuing Expired Warrants..... 99
Grants - Financial Statement Presentation 114, 116
GXCWF Indicator in Budget Shell Documents..... 52
Indirect Cost - ADA Project Cost Recovery..... 213
Loan & Advance Requirements..... 253
Long Bill Booking..... 53
Obligation Ledger Table - List of COFRS Initialized Tables 46
Pass-through Expenditure Coding..... 91
Payments - Financial Statement Presentation 114
Programs - Working Capital Advances 252
Receivable Reporting..... 81, 82
Revenue - Augmenting Revenue Accruals 84
Specifying Vendor/Subrecipient Relationship and Account Coding.... 34
Taxpayer ID # - Reissuing Expired Warrants..... 272
Federal Agencies
Codes Assigned for Exhibit K 162
Fees for Service
Cash Flow Stmt Presentation..... 118
FFEL Loans
Federal Assistance - Exhibit K 158
FICA Tax - Treatment in Compensated Absences Accrual 86
Financial Institutions for Loan Loss
Cash Flow Stmt Presentation..... 118
Financial Statements..... 103

Adjusting and Reclass Entry Deadlines 152
Adjusting Entries Defined 151
Agencies Required to Prepare 103
Balancing Intra/Interfund Transfers 90
Calendar Dates 28, 29
Column Presentation Defines Intra vs. Interfund 91
Controller's Responsibility to Reveiw 149
Defined - Exhibit J 149
Differences Between Agency and Statewide Statements.....151
Fiscal Year Cut-Off.....34
Higher Education Requirement For.....103
Intra/Interfund Receivable/Payable Balancing.....203
Letter of Certification -Exhibit I.....147
Line Item Account Groupings 106
MCR01R and MCRO2R Meet Requirement 103
Postclosing Adjustments - Exhibit H ..144
Presentation Entries Defined 153
Presentation Entry Examples.....153
Presentation of Duplicate Recording in Funds 37X and 461.....215
Program Coding Requirement.....36
Proprietary 106
Purpose of Exhibit J Review 149
Reclassification Entries Defined 151
Reconciliation - Exhibit J 149
Related Party Disclosure Requirements - Exhibit O 181
Requirement to Submit - Exhibit J 149
SCO Variance Analysis.....98
State Controller Approval of Agency Audit Adjustments.....153
Suggested PERA Language.....104
Unbilled Receivable Account Treatment 106
Fines
Financial Statement Presentation 114
Loan and Advance Cash Flow Analysis Requirements.....253
Fixed Asset
Account Group Exempt from Quarterly Reporting.....260
Additions Identified by RSRC.....85
Capital Construction Accounting Requirements.....213
Capital Lease Considerations 100
COFRS Module.....84
Deletions Identified by RSRC 85
Donations Recording 85
Gross Assets Under Lease – Exhibit F1 138
Inventory..... 84
Inventory Adjustments 85
Inventory Not Required for Quarterly Reporting 261
NonCash Transactions – Exhibit Q 185
Record in Account Group..... 84, 85
Record in Fund 84
Fixed Asset Acquisition
FA Documents - Processing Deadlines 38
Fixed Asset Modification
FC Documents - Processing Deadlines. 38
Footnote
Financial Statement Footnote Requirements - Pensions..... 104
GASB 3 Disclosures - Exhibit M 173
GASB 3 Disclosures Exhibit-M 175
Forms
Affidavit for Collection 272
Agency Exhibit Listing..... 121, 122
Appropriation Transfers and Overexpenditure Requirements .. 63, 64
Bank Confirmation 175
Budgetary Rollforwards.....73, 74, 76
Budgetary Transfers and Overexpenditure Requirements 63, 64
Calendar Dates.....24, 27, 28, 29, 30
CCCAS Turnaround 207, 211
COFRS Extracts 96
COFRS Extracts Requirements 95
EPS Purchase Order..... 40
Financial Responsibility Compliance 265, 266
Intra/Interfund Rec/Payable Confirmation 78, 203
Loan and Advance 256
Loan and Advance Instructions 254
Loan and Advance Quick Renewal Instructions 254, 255
Rec/Payable Confirmation..... 203
State Buildings SC4.1 208
Unclaimed Property 272
Foundations
Exhibit O – Related Parties..... 181
FTE
APP2 Table..... 50
Automated Expense Budget Booking... 55
Full Accrual Conversion for Leases 100

Functional Grouping – Fin. Stmt. Presentation 115
Fund 471
Other Uses 302
Funds Excluded from Statewide Fin. Stmts. 93
Furniture
Capital Construction Fund Expenditures 213
GAAP
Agencies Required to Prepare Financial Statements 103
Gain
Exhibit G - Defeasance - Economic Gain 142
Exhibit N - GASB 31 Unrealize Gains 177
Gaming
List of COFRS Funds 91
Quarterly Reporting - Required Revenue Accruals.....260
GASB
Cash Disclosure Citations.....175
Cash Risk Catergorization Citations ...173
Debt Defeasance Citations 142
Lease Accounting Citations.....100, 140
Noncash Transactions Citations 185
Pension Disclosure Citations 106
Risk Management Citations 128
GFAAG
Recording Fixed Assets Under Lease..100
GFAAG – General Full Accrual Acct Grp 79
Gift
Carryforward of Custodial Funds.....57
Governor
Capital Construction Long Bill to Be Booked on Signing 208
Financial Responsibility and Accountability Act 265
Loan and Advance Reporting.....249
Loan Approval Requirement.....251
Overexpenditure Disbursement Approval 63
Overexpenditure Reporting Requirement 65
Overexpenditure Restriction Approval..58
Quarterly Reporting Recipient 262
Travel Expenses Reporting.....245
Year End Appropriation Transfer Authority 63
Grant
Calendar Dates - Roll of Account Balances..... 28
Presence Control Over Federal Funds .. 36
Specifying Vendor/Subrecipient Relationships and Account Coding .. 34
Grants
Account Coding for Vendor/Subrecipient 34
Accounts Receivable 81
Carryforward of Custodial Funds 57
Carryforward of Federal Funds 56
Clearing Excess Accounts Payable Accruals 79
COFRS List of Initialized Tables 46
Drawdown Deadlines 85
Exhibit K-Federal Assistance Reporting 157
Federal Financial Assistance Defined 157
Federal Funds Appropriated as Cash 54
Financial Statement Presentation 114, 116
Grant Budget Line - Carried Forward in Ledger Roll 37
Intra/Interfund Pass-Through Coding... 91
Loan/Advance Application..... 256
Recommended Use of COFRS Modules 260
Reissuing Expired Warrants 99
Vendor vs. Subrecipient Determination 34
Working Capital Loans..... 252
Grants and Contracts
Cash Flow Stmt Presentation..... 118
Guarantee
Exhibit L - Contingent Liabilities..... 171
Federal Assistance - Loan Guarantees 157
Health
Financial Statement Functional Grouping of Agencies 114, 115
Health Facilities Authority - Related Parties 181
POT Appropriation 53
Hierarchy
Budget Coding..... 49
Calendar Dates..... 23
Higher Education
Account Type 24 82
Account Types 23 and 24 95
Accounts Receivable
Customer Accounts..... 80
Interagency Receivables 80
Loans and Notes Receivable..... 81
Other Receivables..... 81

Receivables from Other Governments 81
Student Loans - Long Term Receivables Over One Year 82
Student Receivables.....80
Accounts Receivable Write-Offs/Bad Debt Expense.....82
Appropriation
Determining Overexpenditures 66
Budget
Activating Appropriation Codes With $0 APs 56
Determining Overexpenditures 66
Calendar Dates 26, 29
Capital Construction
Accounting Standard No. 9 Retainage 215
ADA Project Requirements.....212
ADA Projects in Agency ECB 215
DPA Appropriated Emergency Maintenance Projects.....215
Relationship Between Funds 461 and 37X.....215
Statewide Treatment of Duplicate Recording in Funds 461 & 37X...215
Chart of Accounts - Transfer Acronym 327
Compensated Absences
Retirement Programs Other Than PERA & FICA.....86
Exhibit V-Cash Flow Stmt 195
Financial Responsibility and Accountability Act - Reporting Requirements.....265
Financial Statements
Accounting Standard No. 17 103
Adjusting and Reclass Entry Deadlines 152
Debt Defeasance - Exemption from Deferring Gain/Loss Recognition142
Exhibit J Requirement.....149
Postclosing Entry Definitions.....150
Presentation Entries - Definitions and Examples 153
Requirements.....103
Statewide Line Item Account Groupings.....106
Intra/Interfund Rec/Payable Confirmation Process.....204
Loans & Advances
Additional Higher Education Criteria and Guidelines 253
Working Capital Loan Eligibility ... 252
Open/Close Instructions Introduction..... 9
Processing Deadlines for IT Transactions 78
Quarterly Reporting
COFRS Grant and Job Cost Modules Use Not Required 260
List of Funds Required to Comply . 260
Subrecipient Grant Receipt Coding..... 35
Highway
Fund Numbers 91
Highway Users Tax Fund
Quarterly Reporting Accrual Requirements..... 260
Inactivated
Capital Construction Appropriation Carryforwards..... 210
Capital Construction Projects – Six Month Rule..... 210
Inception
NonCash Transactions - Operating Lease 185
Income
Investment – Exhibit N..... 178
Taxes – Quarterly Reporting 260
Income from Property
Cash Flow Stmt Presentation..... 119
Incurred
Allocation of Expenditures for Quarterly Reporting 259
Bond Issuance Costs..... 142
NonReimbursable Cost Not Valid Receivables..... 81
Travel Costs..... 245
Indirect
Cost
ADA Project Cost Recovery..... 213
Budgetary Transfers 90
Exhibit K..... 160
Recovery for Emergency Maintenance Projects 215
Indirect Cost
Federal Assistance - Exhibit K 158
Inflation
Affect on Lease Accounting..... 140
Infopac
Diagnostic Report Availability..... 97
GNL21R Availability Date.....25, 28, 29
Overexpenditures..... 63

Retention and Archiving Policies - Year End Reports 42
Interagency
Clearing Account.....261
IT Documents - Processing Deadlines ..38
Interagency Receivables/Payables.....203
Interdepartment
Closing Out a Fund.....101
Transfer Coding.....93
Interest
Cash Balance Distribution and Interest Calculation.....86
Effective Interest Method – Operating Leases 140
Exhibit E –Revenue Bond Coverage ...136
Exhibit F1 – Capital Leases.....138
Exhibit G – Defeased Debt.....142
Exhibit K – Interest Subsidies 157
Financial Statement Presentation 116
Lease Accounting 100
Treatment on Collections' Reports.....83
Working Capital Loans and Advances 249, 251, 252, 254
Interest/Dividends on Investments
Cash Flow Stmt Presentation.....120
Interfaces
Requirement for Clearing Interface Accounts.....261
Intergovernmental
Coding of Subrecipient Grants 35
Financial Statement Presentation 114, 116
Intergovernmental Distributions
Cash Flow Stmt Presentation.....119
Interim Spending Authority
1331 Process.....61
Inter\Intrafund
How to Determine Fund Category Table 91
Internet
A-133 Website.....35
Catalog of Federal Domestic Assistance Website.....159
Intra/Interfund Receivable/Payable
Confirmation Form.....203
Intrafund Transfers
Cash Flow Stmt Presentation.....119
Intra\Interfund
How to Determine Fund Category Table 91
Inventory
Consumables 88
Fixed Assets..... 84
IA Documents Processing Deadlines.... 38
Planning Checklist..... 14, 18
Inventory Module (INV)..... 88
Investment Income
Financial Stmt Presentation 120
Investment Trust
Financial Statement Presentation..... 120
Investments
Exhibit N - GASB 31..... 177
Financial Statement Presentation108, 110, 112
Requirements on Changes in the State's Cash 36
Invoice
Advance EPS Purchase Orders..... 40
Documents - Processing Deadlines 38
Planning Checklist..... 14
IT
Transactions with Higher Ed Institutions 78
JA
Approval Requirements..... 36
Automated Sweep Process..... 215
Distributing Cash Receipts Between Funds 85
Followup to Postclosing Entries..... 151
JA Documents - Calendar Dates..... 27, 28
JA Documents - Processing Deadlines . 38
JBC
Quarterly Reporting Requirements..... 261
Quarterly Reporting Summary 262
Job
Descriptions – Financial Responsibility Compliance..... 266
JCLT Table – New Year Dating..... 89
Joint Budget Committee 66
Loan & Advance Reporting..... 249
Quarterly Reporting..... 261
Travel Reporting..... 245
Journal Voucher
Accounting Requirement..... 107
Judicial Department
Interim Spending Authority..... 61, 62
JV
Accounts Payable Accruals 78
Accruals for Quarterly Reporting..... 260
Agency Coding for Revenue Accruals by DOR..... 57
Attributes of Account Types 23 & 24... 95
Calendar Dates..... 27

Distributing Cash Receipts Between Funds 85
JV Documents - Processing Deadlines ..38
Recurring Entry Requirements 45
Land
Capital Constr. Fund Expenditures 213
Exhibit F1 – Capital Leases 138
Recording Capital Construction 214
Lapse
Planning Checklist – Encumbrance Roll 17, 18
Pre/Encumbrance Default 41
Purchase Order Roll Instructions 41, 43
Law
Interim Spending Authority 61, 62
Lawsuit
Contingent Liabilities - Exhibit L 171
Lease
Cancelable Leases 140
Capital Lease Accounting in Govt'l Funds 100
Capital Lease Payments 302
Contingent and Sublease Rentals 138, 140
Executory Costs 138
Exhibit F1 Schedule of Capital Leases 138
Exhibit F2 - Schedule of Operating Leases 140
Financial Statement Presentation 108, 112, 115
Inception of a Capital Lease 302
Prepaid Expenses 88
Reporting Noncash Transactions 185
Scheduled Rent Increases 140
Leases
Converting to Full Accrual 100
Ledger
Account Types 23 & 24 95
Accounts. Receivable Write-Off 82
Exhibit H – Proposed Postclosing Entry 144
Exhibit Listing 122
FOBL - List of COFRS Initialized Tables 46
Inventory Close Procedures 89
SOBL - List of COFRS Initialized Tables 47
Ledgers
Roll of Balances into New Year 37
Legislative
Assigned Rollforward Numbers 72
Audit Committee – Loan & Advance Report 249
Audit Committee – Travel Report 245
Closing Procedures Applicable 77
Federal Funds Appropriated as Cash 54
Intent –Rollforwards 71
Special Bills Recording 56
Legislature
Interim Spending Authority 61, 62
Liabilities
Closing a Fund 101
Exhibit D – Debt Service to Maturity 132, 134
Exhibit L – Contingent Liabilities 171
Financial Responsibility Compliance . 266
Financial Statement Presentation 108, 110, 112
Library Books –Exhibit F1
Reporting Gross Assets Under Lease . 138
Limits
Receivables – Other Gov'ts 81
Transfer and Overexpenditure 63
Liquidation
Date on Rollforward Requests 73
Rollforward Requests 76
Loan
Account Type 23 95
Application Form 256
Application Instructions 254
Application Processing 253
Application Review Criteria 252
CSLP – Required Financial Statements 103
Eligibility Requirements 252
Exclude Student Loans from Student Receivables 80
Exhibit K Federal Assistance Requirements 157
Exhibit Q – NonCash Transactions 185
Federal Assistance - Exhibit K 158
Receivable - Accounts Receivable Allowance and Write-off 82
Receivable Reporting 81
Statutory Reporting Requirement 249
Student Loan Fund Numbers 92
Student Loans Receivable Reporting 82
When Required 251
Working Capital 251
Loans and Advances
Application Form 256

Application Processing.....253
Policy Statement.....249
Reporting Requirement 249
Year End Requirement 36
Long Bill
Booking
ADNT Table and Document Numbering.....52
BDA18R Report and SCO Reconciliation.....53
Expense Budgets 54
Federal Funds 53
Overview 51
Policies 53
POT Appropriation.....53
Shell Documents.....52
Tables 51
Capital Construction Carryforwards....210
Capital Construction Requirements.....209
Centrally Defined Codes Based on First Introduced Copy 50
Coding Hierarchy 49
Determining Overexpenditures 66
Effective Date - Capital Construction .208
Expenditures Prior to Recording 36
List of COFRS Initialized Tables.....46
NYTI Table Process 50
Overexpenditure Diagnostic Reports 97
Related COFRS Tables.....49
Spending Authority Indicators 51
Long-Term Liabilities
Exhibit C.....130
Lottery
Assigned Rollforward Numbers.....73
Financial Statements Required.....103
Fund Number –CAFR Classification 92
Lottery Commissions
Cash Flow Stmt Presentation.....118
Lump Sum Booking of Capital Constr. Appropriation 209, 210
M Exhibit.....*See* Exhibit M Cash
M1 Payroll
Calendar Dates 25, 28
Maintenance
Agreements – Prepaids.....88
Controlled Maintenance – Form SC4.1 208
Emergency Projects.....215
Executory Costs of Lease.....138
Major Accounting Estimates – Exhibit P 183
Mandatory/Non-Mandatory Transfers
Diagnostic Reports Availability 97
Manual
No Automation of Pre-encumbrance Roll 41
References
COFRS Users Manual 50
Contract Procedures and Management 34
Manual APs – Cap. Constr. Booking..... 207
Manual Warrant
Dept of Revenue Collections for Other Agencies 57
MW Documents - Processing Deadlines 38
Market
Investments At - Exhibit N..... 177
Market Price
Investment Valuation - Exhibit N..... 177
Requirement to Disclose Other Valuation Methods 178
Matching Accounts Receivable/Payable 203
Matching Funds
Accruing Augmenting Revenue 84
Capital Construction Projects - Accruing Matching Revenue..... 212
Material
Contingent Liabilities - Exhibit L..... 171
Criteria for Postclosing Entries..... 151
Exhibit J Entries..... 152
Loss, Obsolescence, and Seasonal Variations - Quarterly Reporting.... 261
Quarterly Reporting - Variance Disclosure Statements..... 262
Related Party Transactions - Exhibit O 181
Materiality
Exhibit A1 Threshold 124
Exhibit A2 Threshold 126
Exhibit H Threshold 144
Exhibit J Considerations..... 152
Maturity
Debt Service Requirements - Exhibit D 132, 134
GASB 31 Requirements - Exhibit N .. 177
MCR01
Exhibit I Letter of Certification..... 147
Financial Statements Requirement 103
Identifying Cash Deficits..... 251
Meeting Quarterly Reporting Requirements..... 261
Medicare – PERA Footnote Disclosures .. 105

Medicare Tax - Treatment in Compensated Absences Accrual 86
Member Contributions
Financial Stmt Presentation.....120
Memorandum
JBC, OSPB, SCO Joint Policy on Overexpenditures.....66
OSPB, SCO, DOT Joint Memo on Loans & Advances 249
Methodology
Determining Overexpenditures 66
Sick & Annual Leave Accrual.....86
Microfiche
Calendar Dates 28
Miles
Travel Report.....245, 247
Misclassification
Exhibit A1 - TABOR Base Year Adjustments.....124
Modify
Agency Defined Tables 45
Modify Transaction
Automated Long Bill Booking 51
Inventory Module Closing.....88
Purchase Order Roll Process 43
Module References
Fixed Asset 84
Inventory 25, 88, 249
Money
Definitions for Reissuing Expired Warrants 272
Expired Warrants Disposition 99
Requirement on the Deposit of Public Funds 173
Transfer Definition 90
Treatment of Cash at June 30 85
Working Capital Loan & Advance Criteria.....251
Money Market Investments - Exhibit N..177
Monitoring
Subrecipient Grant Relationship.....35
Mortgages Payable
Exhibit C.....130
Mutual Funds
Risk Classification - Exhibit N.....177
Net
Determining Effective Interest and Economic Gain/Loss - Exhibit G 142
Determining Overexpenditures By Netting Augmenting Revenue 84
Financial Statement Presentations Shown Net 108, 110, 112
JA Approval Requirements Affecting Cash Entries..... 36
Restriction's Impact on Quarterly Reporting Requirements 260
Revenues - Exhibit E 136
Nominal Accounts
Exhibit H - Postclosing Adjustments.. 144
Exhibit J - Subsequent Year Posting Requirements 151
Nominal Amounts
Exhibit O - Related Party Transactions 181
Nonappropriated Capital Construction Projects 213
Nonappropriated Funds
Rollforward..... 71
Noncash
Cash Flow Statement - Exhibit Q 185
Federal Awards - Exhibit K..... 160
Non-Exempt
Appropriation Rollforward Request Form 76
Revenue - Exhibit A2 126
Revenue Adjustments - Exhibit A1 124
Note
Financial Statement Footnote Requirements 173
Financial Statement Footnote Requirements - Pensions..... 104
Receivable - Accounts Receivable Allowance and Write-off..... 82
Notes Payable
Exhibit C..... 130
Object
Code Specific Directives 82, 91, 100, 101, 245, 246
Coding Requirements – Cap. Construction..... 213
OBJT, O*** – List of Initialized COFRS Tables..... 46
Pre-Audit Sensitive Codes..... 37
Object Codes
Capitalizable Objects 85
Obligation
Authority Status OBAS - List of COFRS Initialized Tables 46
Federal Ledger FOBL - List of COFRS Initialized Tables 46
Lease –Fin. Stmt Presentation..... 108, 112

Other Long Term–Fin. Stmt Presentation 108, 112
Under Reverse Repo's –Fin. Stmt Presentation 108, 110, 112
OMB
A133 – Exhibit K 157, 158
A133 – Pass Thru Notification 35
A133 – Subrecipient 34
Opinion
Calendar Dates.....30
Effect on Postclosing Followup.....144
Effects of Postclosing Adjustments.....153
Option
Budget Purchase – Lease.....138
COFRS
ADNT Table.....33
AFS* Table.....52
APP2 Table.....50, 55, 56
PORL Table.....41
System Control Tables Initialized46, 47
ORGN Table
Calendar Dates 23
List of COFRS Initialized Tables 47
OSPB
ADA Projects 212
Assigned Rollforward Numbers 72
Calendar Dates.....28
Loans & Advances 249
Quarterly Reporting.....261, 262
Transfers & Overexpenditures 64
Other
Cash Flow Stmt Presentation.....119
Other Governments
Cash Flow Stmt Presentation.....118
Other Sources
Cash Flow Stmt Presentation.....118
Overearned – Overexpenditure Calculation 68
Overexpenditure
Approval/Disapproval Schedule.....64
Basis for Determining.....65
JBC, OSPB, SCO Joint Policy on Overexpenditures.....66
Calculation Examples.....68
Calendar Dates 26, 27, 28, 30
Caused by Under Earning of Federal Revenue.....63
Clearing or Reporting.....63
Diagnostic Reports Identifying Overexpenditures.....97
Impact of Under Earning Augmenting Revenue 84
Impact on Exhibit H Proposed Postclosing Adjustment Threshold . 144
Items Reported to the Governor 65
Requesting a Budgetary Transfer 64
Requesting an Appropriation Transfer . 64
Requesting Authorization 64
Required Approvals and Penalties..... 63
Requirement to Accrue Payables..... 79
Restriction in the Following Year..... 65
Restriction Requirement 58
Statutory Authority and Limits..... 63
Treatment of Non-appropriated Overexpenditures..... 65
Where to Send Request for Approval... 65
Overexpenditures..... 63–70
Overhead
OHxT Table – List of COFRS Initialized Tables 46
Overspent
Appropriation Transfers..... 64
Calendar Dates..... 26
Overexpenditure Authorization 65
Quarterly Reporting Guidelines..... 260
Parties
Related –Exhibit O 181
Patient
Accounts –Exhibit M..... 173
Carryforward of Custodial Funds 57
Payables
461/Plant Fund Relationship..... 215
Abnormal Balances – Qrtrly Rptng. ... 261
Accounts Payable Accruals 78
Accounts Payable Documentation..... 78
Agency Planning Checklist.....14, 18, 19
Calendar Dates.....26, 27, 28, 30
Clearing Excess Payable Accruals..... 79
Dating of Warrants 36
Determining Intra/Interfund Status..... 91
Exhibit H – Proposed Postclosing Entries 144
Exhibit J (Presentation Entries) 153
Exhibit Q – Noncash Entry..... 185
Financial Statement Presentation 108, 112
Rec/Payable Confirmation Form 203, 204
Retainage on Cap Constr. Projects 207, 214, 215
Year End COFRS Reports..... 37
Payment
Account Types 23 & 24..... 95

Calendar Dates –COFRS EAP Report ..26
Determining Subrecip./Vendor Relationship.....35
Future Capital Lease.....100
Future Minimum Lease 140
Future Minimum Lease Payments.....138
In Transit – Rec/Payable Confirmations 203
Long Term Receivables.....81
Method of Payment and Federal Assistance.....157
Monthly Benefit – PERA Footnote.....104
On Principal.....138
Prior to Budget Booking.....36
Recurring Payments and Prepaid Expense 88
Reissuing Expired Warrants.....275
Retainage on Capital Construction.....214
Transfer Definitions.....90
Vendor Characteristics Under A133 34
Vouchers
$0 PV in EPS Purchase Order Roll ...42
Effect on Accruals.....78
Expired Warrants.....99
PV Processing Deadlines.....38
Recurring – REJx Table 45
Unclaimed Property Reimbursement Form 272, 274
Unclaimed Property Reimbursement Form 272
Warrant Dating.....36
Payroll
Agency Planning Checklist 18
Appropriation Transfers 64
Budgetary Transfers 64
Calendar Dates 25, 26, 28
Clearing Account Requirements.....261
Overexpenditure Authorization.....65
PB Documents - Processing Deadlines .38
Quarterly Reporting Requirements.....261
Suggested PERA Language.....105
Pell Grants
Federal Assistance - Exhibit K.....158
Pension
Financial Statement Presentation 120
Suggested PERA Disclosure 104
Per Diem
Travel Reporting.....246
PERA
Comp.Ab. – Percent Expected to Retire 86
Compensated Absences – Annual Leave Accruals 86
Suggested Footnote Disclosure... 104, 105
Perkins Loans
Federal Assistance - Exhibit K 158
Permits
Revenue – Fin. Stmt Presentation114, 116
Personal
Travel Per Diem– Travel Reporting ... 246
Vehicle Miles – Travel Reporting 245, 246, 247
Personal Property
Reissuing Warrants..... 272
Personal Representative
Reissuing Warrants.....272, 273, 274
Petty Cash
Agency Planning Checklist..... 18
Exhibit R..... 187
Physical Inventory 88
Planning Checklist..... 14, 16
Plant
Fin. Stmt. Presentation..... 108, 110
Plant Fund
Relationship with 461 215
SCO Diagnostic Reports..... 98
Pledged Revenues
Exhibit E – Revenue Bond Coverage . 136
Policy
Accrual of Misc. Fees & Fines 79
Automatic Document Numbering..... 33
Budgetary Transfer Documents..... 58
Correcting TABOR Revenue Errors... 124
Encumbrance Lapsing 41
Fiscal Responsibility & Accountability Act 266
Investments at Fair Value 177
Loans & Advances..... 249
Long Bill Recording 53
Quarterly Reporting..... 259
PORA Table
Calendar Dates..... 27
Deadline for Changes 39
Encumbrance Roll Process 42, 43
Planning Checklist..... 18
PORL Table
Deadline for Changes 39
Encumbrance Roll Process 41, 43
Planning Checklist..... 17
Post Flag – Inventory Freeze Table..... 89
Postclosing Entries
Effect on Exhibits 121

Exhibit H – COFRS Errors.....144
Exhibit J – Fin. Stmt. Reconciliation...151
For Unbilled Receivables 106
Subsequent Year Followup.....144
Travel Report.....247
Unrealized Gains/Losses 177
Post-retirement Benefits
Footnote Disclosure.....105
Pre-encumbrance
Calendar Dates 23
Expense Budget Impact.....56
FYE01 Report and Modification/Roll Process.....42
Recording Without Appropriation.....40
Transaction Dating 33
Premium
Exhibit D – Debt Srvc to Maturity 132, 134
Exhibit G – Debt Defeasance 142
Health Care – Pension Footnote.....105
Premium Bonds
Exhibit C.....130
Prepaid
Fin. Stmt Presentation 108, 110, 112
Presence Budgetary Control
Automated Long Bill Booking 55
GFAAG 85
Nonappropriated Spending Authority ...56
Presence Budgetary Control.....36
Price
Exhibit N – Investments 177
Reacquisition – Exhibit G – Defeased Debt 142
Price Agreement
Agency Planning Checklist 17
Calendar Dates 23
Encumbrance Roll Process 43
Processing Deadlines
PG Documents.....38
Principal
Capital Lease Accounting.....100
Exhibit E – Revenue Bond Coverage..136
Exhibit F1 – Capital Leases.....138
Principle Paid on Capital Debt
Cash Flow Stmt Presentation.....119
Principles
Generally Accepted Accounting
Fees & Fines.....79
Quarterly Reporting – Revenues 259
State Fiscal Rule Accounting – Quarterly Reporting.....259
Procedures
Accounts Receivable Allowance & Write Off..... 83
Booking New Year Encumbrance on Contracts..... 41
Capital Construction Carryforward 213
Cash With State Treasurer..... 85, 86
COFRS Weekly Extract Request..... 95
Consumable Inventories 88
Contract Procedures and Management Manual..... 34
Exhibit J – Reconciling COFRS..... 149
Fixed Asset Module – DHS..... 84
General/Cash Rollforwards 71
Intra/Interfund Rec/Payable Confirmations 204
Inventory Module 88
Loans & Advances..... 251, 254
Overexpenditure Authorization 64
Quarterly Reporting..... 260, 262
Reissuing Expired Warrants .99, 271, 272, 275
Reporting Compliance – Fin. Responsibility & Accountability Act 265
Travel Expense Report 245, 247
VEND Table –Vendor Duplication 36
Proceeds
Bond Issuance
Exhibit G – Debt Defeasance 142
Capital Lease
Fin. Stmt. Presentation..... 115
from Sale of Capital Assets
Cash Flow Stmt Presentation..... 119
from Sale of Investments
Cash Flow Stmt Presentation..... 120
Issuance of Capital Debt
Cash Flow Stmt Presentation..... 119
Program
Advance Eligibility..... 252
Codes
Financial Statement Groupings..... 106
Planning Checklist..... 14
When Required..... 36
Colorado Student Loan – Req'd Fin. Stmts. 103
Federal
Augmenting Revenue 84
Exhibit K – Federal Assistance..... 158
Subrecipient Definition..... 34
Health Care – Pension Disclosures..... 105

Life Insurance – Pension Disclosures....105
List of Initialized Tables.....47
Loans – Accts. Receivable 82
Long Bill Booking.....52, 55
NYTI – New Year Tables.....45
Retirement – Comp. Absences Accrual.86
Self Maintaining – Defined for Loans & Advances 251
Self Maintaining – Loan Eligibility.....252
Sponsored – Quarterly Reporting.....260
Statewide Travel Management – Travel Reporting.....245
Tax & Vendor Offset - Accounts Receivable 82
Project
Capital Construction.....207
Accruing Augmenting Revenue 212
Americans with Disabilities Act Projects 212
Appropriation Available – 3 Years..210
Appropriation Available on Passage209
Budgets.....207
Carryforwards.....212
Carryforwards.....210
Central Coding Set By SCO 208
Coding Restrictions 213
Continuing.....207
Continuing an Expiring Project.....211
Diagnostic Reports 98
Duplicate Recording in 461/37x.....215
Emergency Maintenance Projects ...215
Funding Added to a Project.....209
Identifying Expiring/Continuing – CCCAS Form 211
Non-Appropriated Carryforwards ...213
Presence Budgetary Control.....36
Project Application SC4.1 208
Recording Completed Assets 213
Requirement to Re-establish Annually 210
Restriction Requirement.....210
Retainage.....214
SCO Deactivating Appr. Codes.....212
Six Month Rule 209
Spending Auth. Indicator for Carryforwards.....211
Year End Sweep Entries.....215
Capital Projects Fund in Quarterly Reporting.....262
Expiring
Calendar Dates 25, 28
Planning Checklist..... 19
List of COFRS Tables Initialized 47
Rollforward of Appropriation..... 71
Property
Affidavit for Collection of Personal Property 274
Capital Lease Purchase..... 100
Definitions for Reissuing Expired Warrants..... 272
Exhibit K – Federal Assistance Defined 157
Fin. Stmt Presentation..... 108, 110
Unclaimed – Reissuing Warrants 99
Unclaimed Property Reimbursement Form..... 272
Proprietary
Cash Flow Statement..... 106
Exhibit G – Amortize Gain/Loss on Refunding 142
Exhibit Q – NonCash Transactions 185
Financial Statement Presentation..... 116
Recording A/R Write Off 82
Scheduled Rent Increases 140
Use of Account Type 23 & 24..... 95
Public Deposit Protection Act 173, 282
Purchase of Investments
Cash Flow Stmt Presentation..... 120
Purchase Order
Automated Quick Edit to Accept Rejected PO Doc. 40
Calendar Dates..... 27
Capital Construction - Six Month Rule 209
Entering Documents Before Year Opens 39
Modification and Rollover
EPS Agencies 42
General Instructions..... 41
Non EPS Agencies..... 43
Processing Deadlines
OE Documents..... 38
PC Documents 38
PD Documents..... 38
PO Documents..... 38
Requirements
for Appropriation Rollforward 71
for Continuing an Expiring Cap Constr. Approp. 211
for Recurring Entries 45
Purge

Aged Warrants – Agency Planning Checklist 17
Aged Warrants – Calendar Dates 24
Expired Warrants Process 271
Expired Warrants Purge Process 99
Purchase Order Roll Process 44
Quarter
Calendar Dates 30
Quarter Close
Diagnostic Report Schedule 98
Quarterly
Interest Charged on Loans 251
Quarterly Reporting 259
Accrual Exemptions 261
Deadline for Correcting Accounting Errors 262
Due within 30 Days 262
Guidelines 260
Overview 259
Policy Statement 259
Procedures 262
Revenue/Expenditure Recognition 259
SCO Report Content 261
Variance Disclosure Deadline 262
Variance Disclosure Statement 262
Rate
Effective Interest – Exhibit G 142
Federal Matching – Augmenting Revenue 84
Interest on Loans 251
List of COFRS Tables Initialized 46
Salary – Compensated Absences Accrual 86
Real
Account Adjustments – Exhibit H 144
Dollar Projected Cash Flows – Exhibit G 142
Realized
Gain/Loss on Investments – Exhibit N 177
Receivables
461/Plant Fund Relationship 215
Accounts Past Due 83
Accrual Requirements 79
Accruals 78
Agency Planning Checklist 14
Aging Required 82
Allowancing & Write Off 82
Billed –COFRS Year End Reports 37
Determining Intra/Interfund Status 91
Exemption from Submission to Central Collections 83
Fees & Fines 79
Financial Stmt. Presentation 108, 110, 112
Intra/Interfund
Agency Planning Checklist 14, 18, 19
Calendar Dates 26, 27, 28
Intra/Interfund Confirmation Process 203, 205
NonCash Transactions – Exhibit Q 185
Pre-audit Sensitive Account Codes 37
Quarterly Reporting
Abnormal Balances 261
Reclassification – Exhibit J 151
Reconciliation to Central Collections 83
Recording and Reporting 79
Recording Long Term Receivables 79
Retainage on Capital Construction 214
Retainage on Capital Construction 214
Settlement 83
Unbilled – Account Use Requirements 106
Write Offs 82
Year End Reporting
Aging Required 80
Categories Defined 80
Receiving Agency – Rec/Payable Confirmations 203
Receiving Report – Inventory Module 89
Receiving Revenue – Collected by DOR 18, 24, 57
Recipient
Determining Vendor/Subrecipient 35
Federal Awards 34
Federal Funds Appropriated as Cash 54
Pension Benefits 105
Recipient Agency– Revenues Collected by DOR 57
Reclassification
Capital Constr. Closing 213
Capital Constr. Retainage 214
Eliminating Duplicate Recording in Capital Constr. Fund 215
Exhibit J – Fin. Stmt Reconciliation 149, 151, 152, 153
Recognize
Exhibit Q – NonCash Transactions 185
Lease Payments 100
NonCash Federal Assistance 160
Reconcile
Cap. Constr. Budget 208
Cash 34
COFRS to Agency Internal Systems 149

Exhibit J – Fin. Stmt Reconciliation...103, 144
Exhibit J – Fin. Stmt. Reconciliation...151
Exhibit K – Federal Assistance 157
Long Bill – Calendar Dates 25
Long Bill Booking.....53, 54
Point in Time Reports.....37
Rec/Payable Confirmation Form.....204
SCO Report for Reconciling Exhibits ...99
SCO Travel Report to COFRS 247
Reconciliation
Confirmation Forms to Receivable/Payable Accounts 204
Exhibit J - Financial Statement Reconciliation.....149
Expired Warrants – WREH Table.....271
Point-in-Time Reports - A/R, Vouchers, and Warr. Payable Reconciliation 37
SCO Monthly Budget Reconciliation....51
WR Documents - Processing Deadlines 38
Reconciliations
Reconciling COFRS to the Client Inventory Report of Central Collections 83
Recording
Cap. Constr. Retainage.....215
Capital Construction Appropriations...208
Capital Leases.....100
Custodial Funds.....57
Employee Travel 247
Expired Warrants Reissue 272
Intra/Interfund Rec/Payables.....203
Long Bill Overview.....51
Long Bill Recording Policy.....53
Long Bill Shell Documents 53
Prepaid Expense 88
Restrictions.....58
Special Bills.....56
Recovery
Indirect Cost – ADA Projects.....215
Refunding
Debt Defeasance – Exhibit G 142
Refunds
Collections by Dept of Rev for Other Agencies 57
Financial Statement Presentation108, 110, 112
From the Unclaimed Property Administrator.....100
Reimbursement by Unclaimed Property 272, 274
TABOR – Fin. Stmt Presentation 108, 110, 112
Rehabilitation
Fin. Stmt. Grouping 114
Fin. Stmt. Presentation..... 115
Reimbursement
Employee Travel Expense 246
Exhibit K – Federal Assistance..... 157
Unclaimed Property 272
Unclaimed Property – Expired Warrants 274
Reissue
Aged Warrants – Agency Planning Checklist 17
Aged Warrants – Calendar Dates 24
Expired Warrants.....99, 272, 273, 274
Expired Warrants – Calendar Dates 26
Renewal
Loan & Advance Application..... 254
Loan & Advance Requests 253
Options – Lease Accounting..... 138
Quick – Loan & Advance Form 254
Rent
Contingent Rentals – Exhibit F1 – Capital Leases 138
Contingent Rentals – Exhibit F2..... 140
Fin. Stmt. Presentation..... 116
Recycled Subrecipient Federal Assistance 157
Scheduled Increases – Exhibit F2..... 140
Sublease Rentals – Exhibit F1 – Capital Leases 138
Sublease Rentals – Exhibit F2 140
Reports
CAFR..... 149
Calendar Dates..... 30
CCCAS Turnaround Report 211
COFRS.....36, 37, 95, 157, 211
Agency Planning Checklist..... 17
Calendar Dates.....24, 25, 26
Encumbrance Roll 42, 43, 44
Fed Funds Carryforward..... 57
Financial Statement Reconciliation 149
Financial Statements..... 103
Inventory..... 89
Long Bill Booking.....51, 53, 54, 56
Point-in-Time..... 37
Year End Reports..... 37
Diagnostic
Abnormal Balances..... 94
Agency Planning Checklist..... 14

Calendar Dates 26, 27
Deficit Fund Balance.....65
Frequency 97
Overexpenditures.....63
Transfers.....90
Exhibit J Data 99
Exhibit Reconciling.....99
Expired Warrants.....271, 272
Financial Responsibility & Accountability Act 265
Loan & Advance 36, 249
Calendar Dates 30
COFRS CAM02 251
SCO Monthly Internal.....251
of Federal Monies.....157
On Internal Controls.....90
Quarterly Financial Distribution.....262
Related COFRS Reports.....261
SCO Diagnostics 262
Variance Disclosure Deadline 262
Quarterly Financial.....259
Receiving – Inventory 89
Revenue Source Note 60
SEFA – Schedule of Expenditures of Federal Awards.....157
Single Audit.....35
To Pass-Through Entity Required.....35
Travel Detail.....247
Travel Expense.....245
Travel Summarized Turnaround.....247
Turnaround Travel
Calendar Dates 30
Uncommitted Cash Reserves.....267
Variance Analysis.....98, 147
Calendar Dates 28
Repurchase
Agreements – Fin. Stmt Presentation .108, 110, 112
Agreements – Investment Risk Categories 177
Research
Loan & Advance Definitions.....250
Research & Development
Federal Assistance - Exhibit K.....158
Reserve
Appropriations – Expend. Allocation....66
Encumbrances – PO Roll.....41
Fin. Stmt. Presentation 109, 111, 113
Residual
Equity Transfers
Closing a Fund..... 101
Sweep Entries 90
Responsibility
Abnormal Balances..... 94
Assigning Closing Tasks 14
Determining Vendor vs. Subrecip. 34
Financial Reporting –State Controller 149
Financial Resp. & Accountability Act 265
Financial Resp. & Accountability. Act
Calendar Dates..... 30
Exhibit I – Letter of Certification ... 147
Internal Control Certification 90
Pension Disclosure 104
Restrict
Calendar Dates..... 30
Cap. Constr. Carryforwards. 212
Cap. Constr. Project When Booking Approp 208
Cap. Constr. Project When Booking Approp. 210
Federal Appropriated as Cash..... 54
Federal Carryforwards 57
Overexpenditure Authorization 65
Overexpenditures..... 58
POT Appropriation 53
Subsequent Year Approp. – Overexpenditures..... 65
Restricted Funds
Revenue Under Earning..... 63
Restrictions
Effect on Qtrly. Reporting Reqmt.. 260
Lease Reporting..... 138
Retainage
Cap. Constr.
Verifying Balances 214
Capital Construction 207
Retainage for Capital Construction Projects 214
Retirement
Compensated Absences Accrual..... 86
of Indebtedness
Exhibit G – Debt Defeasance 142
Pension Disclosures..... 104, 105
Return
Federal Funds Overaccrued 79
Stock – Inventory Module Closing..... 89
Stock – SN Document Processing Deadlines 38
Returned
Checks – COFRS Clearing Accounts . 261
REVA

List of COFRS Initialized Tables 47
Revenue
Adjustments
Exhibit J Fin. Stmt. Reconciliation..151
Agency Funds –Fund Numbers 92
Agency Planning Checklist 14, 18
Annotation – TA Transaction Limitations 58
Assigned Rollforward Numbers 73
Augmenting and Expenditure Allocation 66
Bond Coverage – Exh. E 136
Calendar Dates 24
Cap. Constr. Augmenting 207, 212
Cap.Constr. Fund Duplication Entries.215
Changes in TABOR Classification – Exh A1 124
Changes in TABOR Exemption – Exh A2 126
Clearing Excess Payable Accruals 79
Coding
Future Capital Lease Payments 100
Residual Equity Transfers 101
TABOR Sensitivity 37
Vendor vs. Subrecipient 35
Cutoff Requirement 34
Deferred
Financial Statement Presentation ...108, 110, 112
Effect on Overexpenditures 66
Exhibit P Major Accounting Estimates 183
Federal and Expenditure Allocation 66
Federal Funds Carryforward.....56
Federal Funds to Report on Exhibit K.157
Financial Statement Presentation106, 114, 116
Impact on Sweep Entry 215
Intergovernmental
Financial Statement Presentation 116
List of COFRS Tables Initialized 46, 47
Loan & Advance
Activity Definitions 251
Cash Flow Analysis 253
Long Bill Booking Shell Documents ...52, 53
Memo Entries 93
Other
Financial Statement Presentation 114
Presentation Entries
Exhibit J Fin. Stmt. Reconciliation..153
Quarterly Reporting
Abnormal Balance Requirements ... 261
Accrual Requirements 259, 260
RB Documents Processing Deadlines .. 38
Rec/Payable Confirmations – Dept. of Rev. 203
Reclassifications
Exhibit J Fin. Stmt. Reconciliation. 151
Recording Accounts Receivable 79
Recording Accounts Receivable Allowance 82
Recording Augmenting 84
Reversion of Expired Warrants 100
Sweep Entry Calculations 90
Transfer Definitions 90
UnderEarning – Overexpenditures 63
Unrealized Gains/Losses 177
Revenue Bonds
Loan & Advance Qualifiers 252
Revenue Source Codes
Pre-Audit Sensitive Account Codes 37
Requirements for Long Bill Shell Transactions 52
Subrecipient Grant Recording 91, 157
Revenue Source Note
Annotations Procedures 59
Recording Annotations 59
Report 60
Revenues Collected by DOR for Other Agencies 57
Reversal
Interim Spending Authority 62
Quarterly Reporting – Accruals 260
Rec/Payable Confirmations – Actual Charges 205
Reversions
Agency Planning Checklist 19
Calendar Dates 27
Capital Construction Projects 210
Expired Cap. Constr. Projects..... 207, 211
Expired Warrants 100
Risk
Exhibit B – Financing & Insurance 128
OSA Letter 9
Risk Classification
Bank Confirmation Form 175
Calendar Dates 28
Exhibit M – Cash 173
Exhibit N – Investments 177
Roll
Fund Balance – Sweep Entries 90

Nonappropriated Fund Balance – Cap. Constr. 215
Roll
Appropriation Roll Types.....74
Roll B/S Accounts.....37
Calendar Dates 28
Roll Encumbrance
Calendar Dates 26
Cap. Constr. Accounting 208
Roll Encumbrances
Effect on General/Cash Rollforwards ...73
EPS Specifics 42, 43
NonEPS Specifics.....43
PORL Table.....41
Roll Encumbrances.....39, 41
Rollforward
Agency Planning Checklist .14, 18, 19, 22
Appropriation Authority.....71
Grounds for Disapproval 74
Late Contracts Needing Rollforward.74
Procedures 71, 74
Request Form 76
Requirements.....71
Rounding Required.....74
Target Dates 74
Budget Coding.....50
Calendar Dates 27, 29, 49
Encumbrance
Cap. Constr. Projects 211
Financial Statement Presentation109, 111, 113
Rollforwards
Appropriated General and Cash Funds..71
Multi-Year Contracts.....74
Numbering Rollforward Requests.....74
RPTC
List of COFRS Initialized Tables 47
RQ/RX
Documents - Processing Deadline.....38
Entering Documents Before Year Opens 39
Purchasing Accepts Documents Before Year Opens 40
Requirements Before Year Opens 40
Treatment in the Roll Process.....41
Rules
DOP – Accts./Rec. Rule 80, 82, 83
Expenditure Allocation.....66
Fiscal Rules Reference .71, 103, 187, 251, 259, 260
Rec/Payable Confirmation Form Exceptions 203
Six-Month Rule – Cap. Constr. 209
Salary
Fin. Stmt. Presentation..... 116
Pension Disclosure 104
Quarterly Reporting..... 259
Sales
Loan & Advance – Enterprise Definition 251
OC Document – Inventory Module 88
Sales of Products
Cash Flow Stmt Presentation..... 118
Savings
Bank Confirmation Form..... 175
Savings & Loan
Exhibit M – Cash..... 173
Savings Account
External Bank Account Approval..... 281
Loan & Advance Reqmts..... 251
SC4.1 208
Schedule
Billing by Direct Bill Agencies 260
Debt Payment Exhibit D..... 132, 134
Diagnostic Reports 97
Exhibit J Cutoff Dates 152
Expenditures of Federal Awards 157
Expenditures of Federal Awards (SEFA) 35
Inventory Counts 88
Lease Payment Exhibit F1 138
Required for Financial Responsibility & Accountability Act..... 265
TABOR Computations 126
Year End COFRS Reports..... 25
Schedule 906 – Payroll Adjustments..... 26
Scheduled COFRS Closings – Qtrly. Rptng 260
Scheduled Payment Report..... 36
Scheduled Rent Increases 140
Scheduled Rent Increases – Exhibit F2 .. 140
SCO Assigned Fed Org Code..... 162
Exhibit K..... 159
Security
COFRS Access to ADA in ECB. 212, 213
Collateralization – Exhibit M 173
Exhibit N – Investments 177
Over Assets – Fin. Resp. & Acct. Act 266
Security Group
Expired Warrants..... 99
RO Document – PO Roll Process..... 42

Segment Reporting
Exhibit T.....191
Seller
Rec/Payable Confirmations.....203
Service
Accounts Payable Accruals.....78
Accounts Receivable Accruals – Augmenting Revenue.....84
Accts/Receivable Definitions.....80
Billing for – Rec/Payable Confirmations 203, 204
Charges – Fin. Stmt Presentation.....114
Contract –SC Document Processing Deadlines.....38
Contracts – Requisitions to Purchasing BeforeYear Opens.....40
Contracts – Six Month Rule.....209
Direct Billing Reqmts. – Qrtrly. Rptng. 260
Duplicate Payment Check – Reissuing Warrants.....275
Enterpise Srvcs – Loan & Advance Definitions.....251
Pension Footnote Disclosure.....104, 105
Provided to Individuals– Exhibit K Federal Assistance.....157
Receipts for Srvcs Provided – Exhibit K Federal Assistance.....157
State – In Sick Leave Accrual.....86
Transfer Definition.....90
Services
Coding for Vendor vs. Subecipient.....35
Determining Vendor vs. Subecipient....34
Settlement
Accounts Receivable.....83
Shell Transactions
Long Bill Booking.....51, 52, 53, 54, 55
Short-term Debt
Exhibit S.....189
Sick Leave
Compensated Absences Accrual.....86
Six-Month Rule
Capital Construction Projects.....209
Software
File Extensions – Exhibit File Naming122
Source Note Annotations.....59
Special Bills
Automated Booking Process.....53
Calendar Dates.....27, 29
Recording.....56
Special Items
Exhibit U..... 193
Spending Authority Indicators..... 51
Stafford Loans
Federal Assistance - Exhibit K..... 158
Stale Dated Warrants..... 99, 271
State Department
Interim Spending Authority..... 61, 62
Statement of Net Assets..... 120
Statewide Security Policy..... 307
Stock
Inventory Cycle – Inventory Count..... 88
Inventory Document Processing Deadlines..... 38
Inventory Module Closing Procedures. 88
Student
Cash – Exhibit M..... 173
Employee – Travel Exp. Reporting.... 245
Financial Aid Federal Assistance - Exhibit K..... 158
Financial Aid Presentation Entries – Exhibit J..... 153
Loan Fund – Required Fin. Stmts..... 103
Loan Fund Numbers..... 92
Loans – A/R Definitions..... 82
Pension Footnote Disclosure..... 104
Receivables – A/R Definitions..... 80, 81
Teaching – Loan & Advance Reporting 250
Sublease
Rentals – Exhibit F1 – Capital Leases 138
Rentals – Exhibit F2 – Capital Leases 140
Subrecipient
A133 Definition..... 34
Account Coding Directive..... 34
Determining Vendor vs. Subrecipient .. 34
Exhibit K – Federal Assistance... 157, 159
Pass-Through Entity Notification..... 35
Single Audit Act Definition..... 158
Transfer Account Definitions..... 91
Subsidies
Definition of Federal Assistance..... 157
Subsidize
Pensions Footnote Disclosure – Health Care Premiums..... 105
Supplemental Bills
Interim Spending Authority..... 61
Interim/Emergency Spending Authority. 62
Supplemental Information
Exhibits..... 121
Supplementals

Calendar Dates 27
Suppliers
Cash Flow Stmt Presentation.....118
Surplus Property
Definition of Federal Assistance 157
SUSF
Agency Planning Checklist 14
Calendar Dates 23, 26
Inventory Module Close Out 88
Long Bill Booking - Shell Transactions 51, 54
Modification and Roll of POs.....42, 44
Review for Expense Budget Transactions Generated.....56
Suspense
Requirement to Clear – Qrtrly Reporting 260
Sweep
Entries – Fund 461 215
Entries – Funds 100 & 461 90
Table Initialization
Calendar Dates 23
Tables
List of COFRS Tables Initialized 46
TABOR
Agency Planning Checklist 14
Carryforward of Funds 57
District Fund Balance Changes 126
Enterprise
Eligibility for Loans 252
Status Changes 126
Entities Entering or Leaving the District 126
Exclusions From the District 263
Fiscal Year Spending.....263
Great Outdoors Colorado 264
Loan & Advance – Enterprise Definition 251
Materiality Threshold 126
Non-Exempt Revenues.....263
Refund in Financial Statements.108, 110, 112
Revenue
Classification Errors - Exhibit A1 ...124
Reductions Related to Bad Debt.....82
Sensitive Account Codes.....37
Tax
Accounts Receivable Definitions 80
Collected by DOR for Other Agencies..57
Executory Cost – Exhibit F1 Capital Leases 138
Financial Statement Presentation108, 110, 112, 114, 116
General Purpose Revenue – Qrtrly. Rptng.. 260
HUTF Certification – Agency Planning Checklist 19
HUTF Collections – Qrtrly. Rptng. 260
Medicare Tax in Compensated Absences Accrual..... 86
Offset Progam & Accounts Receivable 82
Refunds – Financial Statement Presentation 108, 110, 112
Taxpayer ID # – Reissuing Warrants..... 272, 273
Telephone
Long Distance Billings 204
Threshold
Exhibit A1 – Changes in Base Fiscal Year Spending 124
Exhibit A2 – Changes in TABOR Enterprise Status 126
Exhibit H – Proposed Postclosing Entries 144
Exhibit H – Proposed PostClosing Entries 152, 154
Exhibit P – Accounting Estimates 183
Tobacco Litigation Settlement
COFRS Funds..... 91
Transfer
Agency Planning Checklist.....14, 18, 19
Appropriation – Overexpenditures & Transfers 63
Appropriation Document Processing Deadlines 38
Budget – Calendar Dates 26, 27, 28
Budget – Overexpenditures & Transfers 63
Cash – Calendar Dates..... 25
EFT – Calendar Dates..... 25
Interim/Emergency Spending Authority62
of Funds – Expired Warrants..... 274
TA Document – Appropriation Transfers 58
Transfer Coding..... 93
Transfer Coding Chart 93
Transfers
Appropriation
Cash to Cash Exempt..... 64
HB94-1367 66
How To Request a Transfer 64
Request and Approval Deadlines..... 64

Statutory Authorization and Limits ...63
Budgetary
Cash to Cash Exempt.....64
HB94-1367 66
How To Request a Transfer.....64
Request and Approval Deadlines 64
Statutory Authorization and Limits ...63
TA Transaction.....58
Closing a Fund.....101
Electronic Funds Transfers.....85
Exhibit M.....173
Financial Statement Presentation 114, 117
Financial Statement Presentation Entries 153
Intra/Interfund 90
Agency Acronyms in Transfer Codes 327
Definition.....90
Diagnositic Report Schedule 97
Diagnostic Reports 90
Fund Category Table for Distinguishing Intra vs. Inter.....91
Inventory Module 88
Transfers In
Cash Flow Stmt Presentation.....119
Transfers-Out
Cash Flow Stmt Presentation.....119
Transportation
Agency Grouping by Function 115
Assigned Rollforward Numbers 72
Expend. –Fin. Stmt. Presentation 114
Internal Service Fund # 92
Travel
Expense – SCO Generated Reports.....247
Expense – Statewide Report.....247
Expense Coding.....245, 246
Expense Reporting Procedures.....247
Fin. Stmt. Presentation 116
Personal Vehicle Miles.....245
Report – Calendar Dates.....30
Sensitive Object Codes.....37
Statewide Travel Management Program 245
Treasurer
Accounts Receivable WriteOff.....82
Adjustments to Cash.....36
Agency Funds COFRS Fund #s 92
Agency Planning Checklist 14, 18, 19
Assigned Rollforward Numbers 73
Calendar Dates 25, 26, 28
Cash Balance Classification –Exhibit M Applicability 173
Cash In Transit – Qtrly. Rptng. Rqmts. 261
CR Document Deadline..... 85
Expired Warrant Reimbursement 272
Interim Spending Authority..... 61
Interim/Emergency Spending Authority62
Investment Offset COFRS Fund #s 93
Loan & Advance COFRS Report CAM02 251
Loan & Advance Policy..... 249
Loan & Advance Timely Deposit Requirement..... 251
Loan Interest 251
Reissuing Expired Warrants 100
Unclaimed Property Administrator..... 100
Troopers
Compensated Absences Accrual..... 86
Pension Footnote Disclosures 104
Tuition
Accounts Receivable Definitions 80
Turnaround Reports
Calendar Dates..... 30
COFRS
EAP05 – Unscheduled Payment..... 26
SCO
CCCAS – Cap. Constr. Status 207, 211, 212
Travel Expenditures..... 247
Unallocated
Expenditure Allocation Algorithm 66
Unamortized Bond Prem/Disc
Exhibit C..... 130
Unbilled Receivables
Fin. Stmt. Presentation and Requirements 106
Uncollectible
Accounts Receivables WriteOffs 82
Uncommitted Cash Reserves Report
Due Date 267
Uncommitted Reserve 268
Underearned Revenue
Augmenting Revenue & Overexpenditures..... 84
Overexpenditures..... 63
Overexpenditures – Examples 68
Quarterly Reporting Requirements..... 262
Unexpended Appropriations
Continuing Cap. Constr. Projects 211, 212

Expiration 71
Rollforwards 71
Uninsured
Bank Confirmation 176
Deposits – Exhibit M – Cash.....173
Investments – Exhibit N 177
Unrealized
Gains/Losses
Exhibit N – Investments 177
Unrestricted
Current Fund
Loan & Advance Requirements 250
Valuation
Disclosures – Exhibit N – Investments178
Methods – Exhibit N – Investments 177
Variance
Budget – Overexpenditures 65
Letter – Budget Overexpenditures.....65
Variance Analysis
Agency Planning Checklist 21
Calendar Dates 28, 29
Relationship to Exhibit I.....147
Report Description & Timing.....98
Vehicle
Fleet Billings – Rec/Payable Confirms204
Vehicle Miles – Travel Reporting 245
Vehicle Travel Coding 246
Vehicle Travel Reporting 247
VEND Table.....36
Vendor
Account Coding for Grants 34
Calendar Dates 26
Cap.Constr. Retainage 214
Characteristics Indicative of a Vendor
Relationship.....34
Coding for Grants.....35
Contract Cancellation Under 30 Day
Clause 41
Duplications in the VEND Table 36
Exhibit K Treatment.....158
Recycled Federal Assistance 157
Reissuing Expired Warrants.....275
Special Instructions Before Year Opens40
Specifying Vendor vs. Subrecipient for
Grants 34
Vendors on Hold During Roll 42
Vendor Offset –Accounts Receivable
WriteOffs.....82
Vest
Pension Footnote Disclosure.....104
Vested Sick Leave
Compensated Absences Accrual..... 86
Violations of Debt Covenants – Exhibit U:
..... 193
Vouchers
Commitment – CCCAS Cap.Constr. .. 211
Journal
Rec/Payable Confirms 204
Journal – JV Documents Processing
Deadlines 38
Payable
Accounts Payable Accruals 78
Payable – Year End COFRS Reports ... 37
Payment
Expired Warrants Process..... 99
Purchase Order Roll Process 42
Payment – Dating of Warrants 36
Payment – PV Documents Processing
Deadlines 38
Payroll – PB Documents Processing
Deadlines 38
Recurring – REJx Tables 45
Unclaimed Property Reimbursement.. 272
Wages
Pension Footnote Disclosure..... 104
Warehouse
Inventory Fund –Loan & Advance
Requirements 250
Inventory Module Closing..... 89
Warrant
Agency Planning Checklist..... 17, 18
Warrants
Budget Required 36
Calendar Dates.....24, 25, 26
Cancellations Spanning Fiscal Years.. 100
Dating of Warrants 36
Expired Warrant Definitions..... 271
EXPW Table..... 99
Impact on Intra/Interfund Rec/Payable
Confirms 203
MW Documents - Processing Deadlines
..... 38
Point-in-Time Reports 37
Reissuing Expired Warrants 99
Treasurer's Approval of Related JAs ... 36
WR Documents - Processing Deadlines 38
Weaknesses
Financial Resp. & Accountability Act 265
Wire Transfers
Agency Planning Checklist..... 18
Calendar Dates..... 25
to State Treasurer..... 85

Withdrawals
Financial Stmt Presentation.....120
Working Capital Loans & Advances.....249, 250, 251, 252, 253
Write-Off of Accounts Receivable..... 284
Write-Offs
Accounts Receivable 82