

# COFRS ACCOUNTING MODELS INDEX

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

		Issued or Revised
<b>TRANSFERS</b>		
Model A	Transfer Rule 1	Revised 10/09/08
<del>Model B</del>	<del>Transfer Rule 2</del>	<del>Rescinded 10/12/06</del>
Model C	Transfer Rule 3	Revised 10/09/08
<del>Model D</del>	<del>Transfer Rule 4</del>	<del>Rescinded 10/12/06</del>
Model E	Transfer Rule 5	Revised 10/09/08
<b>Model F</b>	<b>CCHE Statewide Indirect Transfer NonExempt</b>	<b>Revised 10/07/15</b>
<del>Model G</del>	<del>Institution F &amp; A (Indirect Cost) Transfer NonExempt</del> <b>DELETED 8-2015</b>	<del>Revised 10/09/08</del>
<b>Model H</b>	<b>AHEC Long Bill Transfer NonExempt</b>	<b>Revised 8/13/2015</b>
<b>Model I</b>	<b>AHEC Non-Long Bill Transfers NonExempt</b>	<b>Revised 8/13/2015</b>
<b>Model J</b>	<b>UCD Library Transfer NonExempt</b>	<b>Revised 8/13/2015</b>
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<b>Model L</b>	<b>Internal Service Center Activity, external customers NonExempt</b>	<b>Revised 8/13/2015</b>
<b>Model M</b>	<b>Administratiave Service Recharges for General &amp; Admin. (G &amp; A) Costs NonExempt</b>	<b>Revised 10/07/15</b>
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<b>Model Q</b>	<b>Asset Impairment with Insurance Revoveries NonExempt</b>	<b>Revised 8/13/2015</b>
<b>Model R</b>	<b>Acquisition and Capitalization of Assets NonExempt</b>	<b>Revised 8/13/2015</b>
<b>Model S</b>	<b>Disposal of Assets NonExempt</b>	<b>Revised 8/13/2015</b>
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<b>Model FFS</b>	<b>Fee for Service NonExempt</b>	<b>Revised 8/13/2015</b>
<del>Model ECON</del>	<del>Fee for Service—Economic Development—NonExempt</del> <b>DELETED 9-2011</b>	<del>Revised 03/13/13</del>
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<b>Model QTR1</b>	<b>Record Scholarship Allowance NonExempt</b>	<b>Revised 8/13/2015</b>

**YEAR END**

<b>Model YE2</b>	<b>Record Restricted Expendable/Nonexpendable Net Assets NonExempt</b>	<b>Revised 8/13/2015</b>
<b>Model YE3</b>	<b>Record Capital Assets Net of Debt NonExempt</b>	<b>Revised 8/13/2015</b>
<del>Model YE4</del>	<del>Eliminate F &amp; A (Indirect Cost) Revenue &amp; Expenses NonExempt</del> <b>DELETED 8-2015</b>	<del>Revised 06/12/08</del>
<b>Model YE5</b>	<b>Eliminate Capital Assets Purchased in the Current Funds NonExempt</b>	<b>Revised 8/13/2015</b>
<del>Model YE6</del>	<del>Record Depreciation Expense NonExempt</del> <b>DELETED 8-2015</b>	<del>Revised 06/12/08</del>
<del>Model YE7</del>	<del>Record Compensated Absences NonExempt</del> <b>DELETED 8-2015</b>	<del>Revised 06/12/08</del>
<del>Model YE8</del>	<del>Record Revenues Pledged to Debt NonExempt</del> <b>DELETED 9-2011</b>	<del>Revised 06/12/08</del>
<b>Model YE9</b>	<b>Record Restricted Cash &amp; Cash Equivalents and Restricted Investments NonExempt</b>	<b>Revised 8/13/2015</b>
<b>Model YE10</b>	<b>Eliminate Designated Enterprise Internal Service Activity NonExempt</b>	<b>Revised 8/13/2015</b>
<del>Model YE11</del>	<del>Eliminate Retirement of Indebtedness Fund Additions &amp; Deductions in Plant Subfunds NonExempt</del> <b>DELETED 8-2015</b>	<del>Revised 06/12/08</del>

**STUDENT FINANCIAL AID**

<del>Model SFA1</del>	<del>State SFA - State College Workstudy Program (CWS) NonExempt</del> <b>DELETED 8-2015</b>	<del>Revised 06/12/08</del>
<del>Model SFA2</del>	<del>State SFA - Merit Based Grants (MBG) &amp; Need Based Grants (NBG) NonExempt</del> <b>DELETED 8-2015</b>	<del>Revised 06/12/08</del>
<del>Model SFA3</del>	<del>State SFA - Loan Match (LNM) NonExempt</del>	<del>Revised 06/12/08</del>
<del>Model SFA4</del>	<del>State SFA - Colorado State Incentive Grants (SIG) NonExempt</del> <b>DELETED 8-2015</b>	<del>Revised 06/12/08</del>
<del>Model SFA5</del>	<del>State SFA - Nurses Training Grant (NTG) NonExempt</del> <b>DELETED 8-2015</b>	<del>Revised 06/12/08</del>
<del>Model SFA6</del>	<del>State SFA - Tuition Assistance Programs NonExempt</del> <b>DELETED 8-2015</b>	<del>Revised 06/12/08</del>