

## Matrix of COFRS Revenue Source Codes for Grants and Contracts

03/10/2005

| Institutional Activity   | TABOR Status      | COFRS Revenue Source Code   | CAFR Presentation                                 |  | Higher Education Presentation  |  |
|--|-------------------|---|---|--|--|--|
|  |                   |   | SRECNA  | CASH FLOW  | SRECNA   | CASH FLOW  |
| Direct Federal grants/contracts  | Exempt revenue    | 7400 Federal Grant/Contract, Operating  | Operating – Federal Grants & Contracts            | Operating – Grants & Contracts   | Operating – Grants & Contracts   | Operating – Gifts, Grants & Contracts                                      |
|  |                   | 7430 Federal Grant/Contract, Capital  | Contributions & Transfers – Capital Contributions | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts | Other Revenues, Expenses, Gains, Losses, or Transfers – Capital Grants | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts |
| Pass-through federal grants/contracts  | Exempt revenue    | 7500 Federal Grant/Contract, Sub-recipient, Operating   | Operating – Federal Grants & Contracts            | Operating – Grants & Contracts   | Operating – Grants & Contracts   | Operating – Gifts, Grants & Contracts                                      |
|  |                   | 7530 Federal Grant/Contract, Sub-recipient, Capital   | Contributions & Transfers – Capital Contributions | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts | Other Revenues, Expenses, Gains, Losses, or Transfers – Capital Grants | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts |
| Direct grant or contract from a Colorado non-enterprise state agency/institution | Exempt revenue    | 7600 State Grant/Contract, Operating  | Operating - Other                                 | Operating – Grants & Contracts   | Operating – Grants & Contracts   | Operating – Gifts, Grants & Contracts                                      |
|  |                   | 7630 State Grant/Contract, Capital  | Contributions & Transfers – Capital Contributions | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts | Other Revenues, Expenses, Gains, Losses, or Transfers – Capital Grants | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts |
| Direct grant or contract from a Colorado enterprise state agency/institution     | Nonexempt revenue | 7624 State Government Contract from an Enterprise   | Operating - Other                                 | Operating – Grants & Contracts   | Operating – Grants & Contracts   | Operating – Gifts, Grants & Contracts                                      |
|  |                   | No code currently exists for this type of revenue. Contact the Higher Education Fiscal Coordinator if a new code is required. | Contributions & Transfers – Capital Contributions | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts | Other Revenues, Expenses, Gains, Losses, or Transfers – Capital Grants | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts |
| Direct grant or contract from a Colorado public local agency                     | Nonexempt revenue | 7700 Local Grant/Contract, Operating  | Operating – Intergovernmental Revenue             | Operating – Grants & Contracts   | Operating – Grants & Contracts   | Operating – Gifts, Grants & Contracts                                      |
|  |                   | 7730 Local Grant/Contract, Capital  | Contributions & Transfers – Capital Contributions | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts | Other Revenues, Expenses, Gains, Losses, or Transfers – Capital Grants | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts |

## Matrix of COFRS Revenue Source Codes for Grants and Contracts

03/10/2005

| Institutional Activity                                    | TABOR Status      | COFRS Revenue Source Code                        | CAFR Presentation                                 |  | Higher Education Presentation  |  |
|---|-------------------|--|---|--|--|--|
|   |                   |  | SRECNA  | CASH FLOW  | SRECNA   | CASH FLOW  |
| Direct grant or contract from a non-Colorado state entity | Nonexempt revenue | 7750 NON-COLORADO STATE GRANT/CONTRACT - OTHER   | Operating – Intergovernmental Revenue             | Operating – Grants & Contracts   | Operating – Grants & Contracts   | Operating – Gifts, Grants & Contracts                                      |
|   |                   | 7770 NON-COLORADO STATE GRANT/CONTRACT - CAPITAL | Contributions & Transfers – Capital Contributions | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts | Other Revenues, Expenses, Gains, Losses, or Transfers – Capital Grants | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts |
| Private grant or contract                                 | Exempt revenue    | 7800 Private Grant/Contract, Operating           | Operating - Other                                 | Operating – Grants & Contracts   | Operating – Grants & Contracts   | Operating – Gifts, Grants & Contracts                                      |
|   |                   | 7830 Private Grant/Contract, Capital             | Contributions & Transfers – Capital Contributions | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts | Other Revenues, Expenses, Gains, Losses, or Transfers – Capital Grants | Capital & Related Financing Activities – Capital Gifts, Grants & Contracts |