

**NonExempt Institutions**

**(Less than 100% of the institution qualifies as a TABOR designated enterprise. May include Exempt activities.)**

**COFRS ACCOUNTING MODEL**

**Reclassify Revenues Pledged to Debt**

Used at year-end to record revenues pledged to debt.  
 This presentation must be achieved at fiscal year-end.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)  
 The Higher Education Policy Setting Group (HEP)  
 GASB Statements No. 34 and 35  
 AICPA College Audit Guide  
 NACUBO Advisory Report 2000-05  
 NACUBO Farm Manual

COFRS JOURNAL ENTRY CODING							
Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR	
<b>Year-End Entry</b>							
1	Higher Education Presentation Fund Nonappropriated	399/GXX	NAP				
	Higher Education Activity		NAP				
	Tuition & Fees			0400			
	Federal Grants and Contracts			0200			
	Other Revenues/Additions			0400			
	Sales & Services Education Activities			0500			
	Sales & Services Auxiliaries			0510			
	Revenue				31		
	Education and General			1100			
	Resident Tuition - Undergraduate				4802	\$5,200	
	NonResident Tuition - Undergraduate				4902	\$7,600	
	Sales & Services of Education Activities				5001	\$2,800	
	Instructional Fees				5002	\$1,250	
	Non Education and General			1900			
	Tuition - Exempt Continuing Education				4804	\$3,500	
	HE Auxiliary Sales & Services				5400	\$4,500	
	Federal Grant/Contract - Operating				7400	\$6,500	
	E&G or NonE&G			1100/1900			
	Student Activity Fees				5003	\$1,750	
	Miscellaneous Revenues				8300	\$2,500	
2	Higher Education Presentation Fund Nonappropriated	399/GXX	NAP				
	Higher Education Activity		NAP				
	Tuition & Fees			0400			
	Federal Grants and Contracts			0200			
	Other Revenues/Additions			0400			
	Sales & Services Auxiliaries			0510			
	Revenue				31		
	Education and General			1100			
	Non-Operating Pledged Investment Income				5930		\$1,800
	Non Education and General			1900			
	Pledged Federal Grants & Contracts				7450		\$6,500
	Pledged Auxiliary Revenue				5470		\$4,500
	E&G or NonE&G			1100/1900			
	Pledged Tuition & Fees				5030		\$19,300
	Pledged Other Revenues				8330		\$3,500

