

Approved by FAC September 8, 2005  
 Revised by FAC January 31, 2006  
 Revised by FAC October 11, 2007

**Higher Education  
 TABOR Enterprise COFRS Model**

Fund	100	320	399	461	333	334	335
<b>Appropriation Codes:</b>							
<b>ALL INSTITUTIONS</b>							
Long Bill Appropriation		LBA					
Revenues/Expenses		NAP	NAP				
Misc Cap Const				XXX			
<b>CU ONLY</b>					FTZ		
<b>CU ONLY</b>					COP		
<b>CU ONLY</b>					410		
<b>CSU ONLY</b>		WRR					
<b>CSU ONLY</b>						WEF	
<b>CSU ONLY</b>							WPF
<b>CCCS ONLY</b>		AVS					
<b>CCCS ONLY</b>		CJT					
<b>CCCS ONLY</b>		CVA					
<b>CCCS ONLY</b>	DCL						
<b>CCCS ONLY</b>		EIT					
<b>CCCS ONLY</b>	OCC	OCC					
<b>CCCS ONLY</b>		SPA					
<b>CCCS ONLY</b>		SPP					
<b>CCCS ONLY</b>	VSA						
<b>Program Codes:</b>							
<b>ALL INSTITUTIONS</b>							
E&G (NACUBO General Fund Activity)		1100					
NON E&G (All other NACUBO Fund activity)		1900					
<b>CCCS ONLY</b>							
CPPS PAYROLL CLEARING		1600					
<b>MSC ONLY</b>							
E&G (NACUBO General Fund Activity)							
Tuition and Fees		1110					
Federal Grants and Contracts		1120					
State/Local Grants and Contracts		1121					
Private Gifts/Grants/Contracts		1122					
Investment Income		1130					

<b>Fund</b>	100	320	399	461	333	334	335
Other Revenues/Additions		1140					
Sales/Services of Ed Activites		1150					
Sales/Services Auxiliaries		1151					
Instruction		1100					
Research		1112					
Public Service		1113					
Academic Support		1114					
Student Services		1115					
Institutional Support		1116					
Operation and Maintenance of Plant		1117					
Scholarships and Fellowships		1118					
Auxiliaries/Hospital Exp		NA					
Indirect Cost Recovery		1134					
Mandatory Transfer		1190					
NonMandatory Transfer		1191					
Non E&G (All other NACUBO Fund activity)							
Tuition and Fees		1910					
Federal Grants and Contracts		1920					
State/Local Grants and Contracts		1921					
Private Gifts/Grants/Contracts		1922					
Investment Income		1930					
Other Revenues/Additions		1940					
Sales/Service of Ed Activities		1950					
Sales/Services Auxiliaries		1951					
Instruction		1911					
Research		1912					
Public Service		1913					
Academic Support		1914					
Student Services		1915					
Institutional Support		1916					
Operation and Maintenance of Plant		1917					
Scholarships and Fellowships		1918					
Auxiliaries/Hospital Exp		1900					
Indirect Cost Recovery		1934					
Mandatory Transfer		1990					
NonMandatory Transfer		1991					
Depreciation		2035					
Interest on Loans Receivable		3100					
Additions to Plant and Facilities		3200					
Loan Cancellation & Write-Off		4000					
Retirement of Indebtedness		4200					
Interest on Indebtedness		4300					
Other Expentitures/Deduction		4900					
Net Transfers to/from State		9200					
<b>Revenue Source Codes (1) :</b>							

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<b>ALL INSTITUTIONS</b>							
Serv Charges from DOHE Exempt (FFS)		4407					
Resident Tuition - Grad		4801					
Resident Tuition - Undergrad		4802					
Resident Tuition - Other		4803					
Tuition Exempt Continuing Education		4804					
Tuition Non-Exempt Continuing Education		4805					
Non-Res Tuition - Grad		4901					
Non-Res Tuition - Undergrad		4902					
Instructional Fees		5002					
Non Approp Student Activity Fees		5003					
State Approp Student Activity Fees		5007					
Non-Approp Instructional Fees		5009					
HE Internal Srv Center Activity		5060					
State Grants/Contracts - DOHE (FFS Econm Devlp)		7607					

(1) These are the revenue source codes the FAC agreed to use for tuition, fee for service activity and student fee revenue in order to report such activity to the JBC. Also included is the ISC revenue for the FYE elimination entry. See the Higher Education Chart of Accounts for a complete list of RSCs.