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**To be used by Exempt and Non-Exempt Institutions.**

Use Fund 320\* when 100% of the institution qualifies as a TABOR designated enterprise, use Fund 305\* when the institution does not qualify for Enterprise status. However, if the institution is not an enterprise they must still use fund 320\* for any enterprise specific activity.

**CORE ACCOUNTING MODEL**

**Reclassify Restricted Cash and Cash Equivalents  
 and Restricted Investments held at the State Treasury in Pooled Treasury Cash**

**Used at fiscal year-end to reclass restricted cash and cash equivalents and restricted investments for cash held at the State Treasury.  
 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 Farm Manual

Ln #	Description	General Information			Fund Accounting						Detail Accounting	
		Posting Code	Debit Amount	Credit Amount	Fund	Dept	BSA	Revenue	Object	Appr	Function	Reporting

**RECORD RESTRICTED CASH (\$9,500) AND INVESTMENTS PER GASB 34 (\$14,500)**

1	Restricted Cash (GASB 34)	A016	\$ 9,500		305* or 320* or 399*	G**A	1034					
2	Restricted Investments (GASB 34)	A016	\$ 14,500		305* or 320* or 399*	G**A	1634					
3	Restricted Checking - Other <sup>1</sup>	A016		\$ 2,000	305* or 320* or 399*	G**A	1043					
4	Certificates Of Deposit	A016		\$ 7,500	305* or 320* or 399*	G**A	1060					
5	Short-Term Investments with the State	A016		\$ 4,500	305* or 320* or 399*	G**A	1200					
6	Short-Term Investments with Trustee	A016		\$ 10,000	305* or 320* or 399*	G**A	1210					

<sup>1</sup> Even though cash is reported in account 1100 Operating Cash or 1180 Pooled Cash-CU Treasury in CORE, this credit is to be made to account 1043 Restricted Checking-Other. The OSC must reconcile the balance in account 1100 to actual cash at the State Treasury and so account 1100 cannot be reduced by the amount of restricted cash. By making the entry to account 1043 cash in the operating funds will not be affected and the necessary financial reporting will be achieved when all the funds are combined for the financial statements. It is appropriate to credit account 1043 even if there is not a debit balance to absorb the credit.

\* Wildcard representing the unique fund for each governing board, indicated by adding the second digit of the Governing Board Department code to the Fund Number, for example, CU's department code is GFAA, the fund CU operates in is 320F.

\*\* Wildcard in the Department Code representing the Governing Board and Institution. Example GFEA, Governing Board (F), Campus (E) for University of Colorado Denver.

\*\*\* Wildcard representing the three digit Funding Source Code for each Appropriation Unit.