

Exempt

**COFRS ACCOUNTING MODEL
ADMINISTRATIVE SERVICE RECHARGE (ASR)
for GENERAL & ADMINISTRATIVE (G & A) COSTS**

Used to charge institutional auxiliary, self-funded, and sponsored activities for institutional support.

This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)

Example: Charge the Continuing Education Program, an exempt auxiliary enterprise, the agreed-upon ASR for use of state-funded facilities and administrative services

COFRS JOURNAL ENTRY CODING									
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR	
CHARGED ACTIVITY = EXPENDITURE ENTRY									
1	Defaulted Bank Code Auxiliary Self-Funded Enterprises - Exempt TABOR Exempt Enterprises Non E&G Expenditures Higher Education Cost Allocations	N/A	320/GXX	NAP	19XX	22	9500	\$500	
2	Defaulted Bank Code Auxiliary Self-Funded Enterprises - Exempt Not used with Balance Sheet Accounts Asset Operating Cash	1001	320/GXX	XXX	XXX	01	1100		\$500
BILLING ACTIVITY = REVENUE ENTRY									
3	Defaulted Bank Code Auxiliary Self-Funded Enterprises - Exempt Not used with Balance Sheet Accounts Asset Operating Cash	1001	320/GXX	XXX	XXX	01	1100	\$500	
4	Defaulted Bank Code Auxiliary Self-Funded Enterprises - Exempt TABOR Exempt Enterprises E&G Expenditures Higher Education Cost Allocations	N/A	320/GXX	NAP	11XX	22	9500		\$500

Activity in Object of Expenditures code 9500, Higher Education Cost Allocations, must net to zero at year-end.