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**Non-Exempt
 COFRS ACCOUNTING MODEL
 INTERNAL SERVICES CENTER (ISC) ACTIVITY
 internal customers**

Used to record sale of services or product by an Internal Service Center (whether TABOR designated enterprise or not) to internal (institutional) customers. Please see Model L for how to record ISC sales to external customers. See Model YE10 for how to eliminate ISC revenue at FYE. This presentation must be achieved, minimally, each quarter if material.

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

COFRS JOURNAL ENTRY CODING										
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR		
CHARGED ACTIVITY = EXPENDITURE ENTRY										
1	Defaulted Bank Code Current Nonexempt Unrestricted Fund* Appropriated Expenditures Instruction Expenditures Other Purchases Services	N/A	310/GXX	LBA	1100	22	2820		\$500	
2	Defaulted Bank Code Current Nonexempt Unrestricted Fund* Not used with Balance Sheet Accounts Asset Operating Cash	1001	310/GXX	XXX	XXX	01	1100			\$500
BILLING ACTIVITY = REVENUE ENTRY										
3	Defaulted Bank Code Internal Service Fund** Not used with Balance Sheet Accounts Asset Operating Cash	1001	328/GXX	XXX	XXX	01	1100		\$500	
4	Defaulted Bank Code Internal Service Fund** Nonappropriated Revenues Auxiliaries/Hospital Exp Revenues HE Exempt Self Funded Sales & Services HE Internal Svc Center Activity	N/A	328/GXX	NAP	1900	31	5404 5060			\$500

* Can be any other (operational) fund: should be fund appropriate for purchasing department.

** Can be 320 if it is a TABOR Designated Enterprise Internal Service Fund.