

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

KX

*Used to record sale of services or product by an Internal Service Center 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)

Example: Record the History Department's purchase of a brochure (design and production) from the College Print Shop.										
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 E&G* Expenditures Other Purchases Services	N/A	320/GXX	NAP	11XX	22	2820		\$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 Non E&G Revenues HE Internal Svc Center Activity	N/A	320/GXX	NAP	19XX	31	5060			\$500

* Can be Non E&G: Should be appropriated program code for purchasing department.