

**LX**

**Exempt Institutions**  
 (100% of the institution qualifies as a TABOR designated enterprise.)

**COFRS ACCOUNTING MODEL**  
**INTERNAL SERVICES CENTER (ISC) ACTIVITY**  
**external customers**

*Used to record sale of services or product by an Internal Service Center to external (non-institutional) customers. Please see Model KX for how to record ISC sales to internal customers.  
 This presentation must be achieved, minimally, each quarter if material.*

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)  
 The Higher Education Policy Setting Group (HEP)

Example: The College Print Shop, an exempt auxiliary enterprise Internal Service Center, sells copy services to a private small business.							
COFRS JOURNAL ENTRY CODING							
	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR
BILLING ACTIVITY = REVENUE ENTRY							
1	Auxiliary Self-Funded Enterprise - Exempt Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	320/GXX 320/GXX	XXX	XXX	01	1100	\$500
2	Auxiliary Self-Funded Enterprise - Exempt Higher Ed TABOR Enterprise Higher Education Activity Non Education and General Revenues HE Exempt Self Funded Sales & Services or HE Auxiliary Sales & Services	-320/GXX 320/GXX	NAP	1900	31	5401 5400	\$500

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COFRS JOURNAL ENTRY CODING							
	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR
BILLING ACTIVITY = REVENUE ENTRY							
3	Auxiliary Self-Funded Enterprise - Exempt Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	-320/GXX 320/GXX	XXX	XXX	01	1100	\$500
4	Auxiliary Self-Funded Enterprise - Exempt Higher Ed TABOR Enterprise Higher Education Activity Auxiliaries/Hospital Exp Non Education and General Revenues HE Nonexempt Self Funded Sales & Services	320/GXX 320/GXX	NAP	1900	31	5402	\$500

