

Prepared by Joanne Gray Ballard 7-Dec-95  
 Revised by the FAC 13-Jun-96  
 Revised by the FAC 20-Jan-97  
 Revised by the FAC 1-Jun-01  
 Revised by the FAC 8-Jun-01

COFRS/COA/MODELS/XFER

**NonExempt** - Only to be used with transactions between AHEC and a NonExempt Enterprise

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**COFRS ACCOUNTING MODEL**

**AHEC LONG BILL TRANSFER**

Used to record payment of funds to AHEC by its constituent institutions per the Long Bill.  
 This presentation must be achieved, minimally, each quarter if material.

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

AHEC TRANSFERS: Payment of funds to AHEC per the Long Bill.										
COFRS JOURNAL ENTRY CODING										
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR		
<b>INSTITUTION = EXPENDITURE ENTRY</b>										
1	Defaulted Bank Code Either Current Unrestricted Fund Appropriated Expend., if from Fund 310 NonAppropriated Expend., if from Fund 311 **Mandatory Transfers Outside System** Expenditure OT Exempt AHEC Constituents Long Bill	N/A	31X/GXX	LBA NAP	9050**	22	ABGF	500		
2	Defaulted Bank Code Current Unrestricted Exempt Fund Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	1001	31X/GXX	N/A	N/A	01	1100			500
<b>AHEC = REVENUE ENTRY</b>										
1	Defaulted Bank Code Current Unrestricted NonExempt Fund Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	1001	310/GMA	N/A	N/A	01	1100	500		
2	Defaulted Bank Code Current Unrestricted NonExempt Fund Appropriated Revenue Mandatory Transfers Outside System Revenue OT Exempt AHEC Constituents Long Bill	N/A	310/GMA	GLW	9050	31	ABGF			500

\*\* Institutions may record this expenditure differently on their financial systems/statements  
 If they choose to do so, a presentation entry must be displayed on the Exhibit J.