

Exempt - Only to be used when **both** institutions are exempt enterprises. **JX**

COFRS ACCOUNTING MODEL

UCD LIBRARY TRANSFER

*Used to record payment of funds by one AHEC constituent institution to another.
 This presentation must be achieved, minimally, each quarter if material.*

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

AHEC TRANSFERS: Payment of non-Long Bill funds to one AHEC constituent institution by another constituent institution. Example: Payment for use of the UCD Library.									
COFRS JOURNAL ENTRY CODING									
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR	
CCD, MSCD, AHEC = EXPENDITURE ENTRY									
1	Defaulted Bank Code Auxiliary Self-Funded Enterprise Exempt TABOR Exempt Enterprise ***Nonmandatory Transfers Outside System** Expenditure OT Exempt AHEC Constituents Non-Long Bill	N/A	320/GXX	NAP		1100	22	ABGH	\$500
2	Defaulted Bank Code Auxiliary Self-Funded Enterprise Exempt Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	1001	320/GXX	N/A	N/A		01	1100	\$500
UCD = REVENUE ENTRY									
1	Defaulted Bank Code Auxiliary Self-Funded Enterprise Exempt Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	1001	320/GFD	N/A	N/A		01	1100	
2	Defaulted Bank Code Auxiliary Self-Funded Enterprise Exempt TABOR Exempt Enterprise Nonmandatory Transfers Outside System Revenue OT Exempt AHEC Constituents Non-Long Bill	N/A	320/GFD	NAP		1100	31	ABGH	\$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.