

NonExempt Institutions

(Less than 100% of the institution qualifies as a TABOR designated enterprise. May include Exempt activities.)

COFRS ACCOUNTING MODEL

ADMINISTRATIVE SERVICE RECHARGE (ASR)

for GENERAL & ADMINISTRATIVE (G & A) COSTS

Used to charge institutional auxiliary, self-funded, and sponsored activities for institutional support.

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

Example: Charge the Continuing Education Program, a TABOR exempt auxiliary enterprise, the agreed-upon ASR for use of state-funded facilities and administrative services

COFRS JOURNAL ENTRY CODING							
Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR	
CHARGED ACTIVITY = EXPENDITURE EXPENSE ENTRY							
1	Any Exempt Auxiliary & Self-funded Fund Higher Education TABOR Enterprise* Higher Education Activity Auxiliaries Non Education And General Expenditures Expense Higher Education Cost Allocations	32X/GXX 320/GXX	NAP	1900	22	9500	\$500
2	Any Exempt Auxiliary & Self-funded Fund Higher Education TABOR Enterprise* Not used with Balance Sheet Accounts Asset Operating Cash	32X/GXX 320/GXX	XXX	XXX	01	1100	\$500
BILLING ACTIVITY = REVENUE ENTRY							
3	Any Either Current Unrestricted Fund Higher Education NonTABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	31X/GXX 305/GXX	XXX	XXX	01	1100	\$500
4	Any Either Current Unrestricted Fund Higher Education NonTABOR Enterprise Appropriated Expend., if from Fund 310 Higher Education Activity Institutional Support Education and General Expenditures Expense Higher Education Cost Allocations	31X/GXX 305/GXX	LBA NAP	4600 1100	22	9500	\$500

* May be Fund 305 if charge is to a NonTABOR exempt auxiliary enterprise, an Internal Service Center or a Sponsored Program activity.

Activity in Object of Expenditures Expense code 9500, Higher Education Cost Allocations, must net to zero at year-end.