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

COFRS ACCOUNTING MODEL TRANSFER RULES 2 and 5

Used to transfer dollars from a TABOR exempt enterprise to another TABOR exempt enterprise, or to an internal plant fund, thus generating TABOR exempt transfer revenue.
 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)
 Section 20 of Article X of the State Constitution
 24-77-101 thru 105 CRA (SB93-74)
 23-1-103.5 & 23-1-104 CRS (SB93-136)
 23-5-101.5, 23-70-108 thru 112, 23-1-106, 23-3.1-104.5, 2-3-101 thru 103.5 (HB93-1355)
 The Higher Education TABOR Guidelines

TABOR GUIDELINES TRANSFER RULE 1							
"Transferring dollars from a TABOR exempt activity to another TABOR exempt activity generates TABOR exempt transfer revenue."							
Example: Transfer pledged revenue collected by a designated enterprise to retire plant indebtedness.							
COFRS JOURNAL ENTRY CODING							
Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR	
EXPENSE ENTRY							
1	Auxiliary Self-Funded Exempt Fund Higher Ed TABOR Enterprise Nonappropriated Expenditure Higher Education Activity Mandatory Transfers Non Education and General Expense OT RE DOHE Institution Internal	320/GXX 320/GXX	NAP NAP	9000 1900	22	ABGC	\$500
2	Auxiliary Self-Funded Exempt Fund Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	320/GXX 320/GXX	N/A	N/A	01	1100	\$500
REVENUE ENTRY							
3	Exempt Plant Fund Higher Ed TABOR Enterprise Higher Ed NonTABOR Enterprise* Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	371/GXX 320/GXX 305/GXX	N/A	N/A	01	1100	\$500
4	Exempt Plant Fund Higher Ed TABOR Enterprise Higher Ed NonTABOR Enterprise* Nonappropriated Revenue Higher Education Activity Mandatory Transfers Non Education and General Revenue OT RE DOHE Institution Internal (Exempt)	371/GXX 320/GXX 305/GXX	NAP NAP	9000 1900	31	ABGC	\$500

* May only be used for transfers to internal Plant Funds created specifically for the TABOR designated enterprise.