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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 RULE 4**

Used to transfer dollars from a TABOR designated enterprise activity to NonTABOR designated exempt activity thus generating TABOR nonexempt 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 5
"Transferring dollars from a TABOR designated enterprise activity to a TABOR nonexempt activity generates TABOR nonexempt transfer revenue."
 Example: Transfer continuing education dollars to support general education.

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	320/GXX 320/GXX					
	Nonappropriated Expenditure Higher Education Activity		NAP NAP				
	Nonmandatory Transfers Non Education and General Expense			9400 1900	22		
	OT CS DOHE Institution Internal				AAGB	\$500	
2	Auxiliary Self-Funded Exempt Fund Higher Ed TABOR Enterprise	320/GXX 320/GXX					
	Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash		N/A	N/A	01	1100	\$500
REVENUE ENTRY							
3	Current Unrestricted Nonexempt Fund Higher Ed NonTABOR Enterprise	310/GXX 305/GXX					
	Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash		N/A	N/A	01	1100	\$500
4	Current Unrestricted Nonexempt Fund Higher Ed NonTABOR Enterprise	310/GXX 305/GXX					
	Appropriated Revenue Higher Education Activity		LBA NAP				
	Nonmandatory Transfers Education and General Revenue			9400 1100	31	AAGB	\$500
	OT CS DOHE Institution Internal (Nonexempt)						