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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**

**CCHE STATEWIDE INDIRECT TRANSFER**

Used to record the transfer of indirect cost payment to CCHE as required by the Long Bill  
 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)

COFRS JOURNAL ENTRY CODING								
Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR		
<b>INSTITUTION = EXPENSE ENTRY</b>								
1	-Either Current Unrestricted Fund Higher Ed NonTABOR Enterprise Appropriated Expend., if from Fund 341 NonAppropriated Expend., if from Fund 341 Higher Education Activity **Operating Transfers To(From) State** Education and General Expense Indirect Cost Exempt DOHE Internal IC RE DOHE Internl	34X/GXX 305/GXX	LBA NAP NAP	9200** 1100	22	EZGA	500	
2	-Either Current Unrestricted Fund Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	34X/GXX 305/GXX	N/A	N/A	01	1100		500
<b>CCHE = REVENUE ENTRY</b>								
3	State Appropriated General Fund Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	100/GAA	N/A	N/A	01	1100	500	
4	State Appropriated General Fund Appropriated Revenue CCHE Revenue Indirect Cost Exempt DOHE Internal IC RE DOHE Internl (Exempt)	100/GAA	ADM	5620	31	EZGA		500

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