

Prepared by Joanne Gray Ballard 7-Dec-95
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To be used by transactions between AHEC and Exempt and Non-Exempt Constituent Institutions.

Use Fund 320* when 100% of the institution qualifies as a TABOR designated enterprise, use Fund 305* when the institution does not qualify for Enterprise status. However, if the institution is not an enterprise they must still use fund 320* for any enterprise specific activity.

CORE ACCOUNTING MODEL

AHEC LONG BILL TRANSFER

Used to record payment of funds to AHEC by its constituent institutions for activity appropriated in 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)

Ln #	Description	General Information			Fund Accounting						Detail Accounting	
		Posting Code	Debit Amount	Credit Amount	Fund	Dept	BSA	Revenue	Object	Appr	Function	Reporting

CONSTITUENT INSTITUTION = EXPENSE ENTRY

1	AHEC Long Bill Transfers	XD04	\$ 500		305* or 320*	GFEA - GJDA - GTAA			7076	GC***NAP0	1100	
2	Operating Cash	A001		\$ 500	305* or 320*	GFEA - GJDA - GTAA	1100					

AHEC = REVENUE ENTRY

1	Operating Cash	A001	\$ 500		305M	GMAA	1100					
2	AHEC Long Bill Transfers	XR02		\$ 500	305M	GMAA		9076		GC***NAP0	1100	

* Wildcard representing the unique fund for each governing board, indicated by adding the second digit of the Governing Board Department code to the Fund Number, for example, CU's department code is GFAA, the fund CU operates in is 320F.

*** Wildcard representing the three digit Funding Source Code for each Appropriation Unit.