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NonExempt - Only to be used with transactions between AHEC and a NonExempt Enterprise
 (Less than 100% of the institution qualifies as a TABOR designated enterprise.)

COFRS ACCOUNTING MODEL

AHEC LONG BILL TRANSFER

Used to record payment of funds to AHEC by its constituent institutions per 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)

AHEC TRANSFERS: Payment of funds to AHEC per the Long Bill.							
COFRS JOURNAL ENTRY CODING							
Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR	
INSTITUTION = EXPENSE ENTRY							
1	-Either Current Unrestricted Fund Higher Ed NonTABOR Enterprise Appropriated Expend., if from Fund 310 NonAppropriated Expend., if from Fund 311 Higher Education Activity **Mandatory Transfers Outside System** Education and General Expense OT RE AHEC Constituents Long Bill	31X/GXX 305/GXX	LBA NAP NAP	9050** 1100	22	ABGF	500
2	Current Unrestricted Exempt Fund Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	31X/GXX 305/GXX	N/A	N/A	01	1100	500
AHEC = REVENUE ENTRY							
3	Current Unrestricted NonExempt Fund Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	310/GMA 305/GMA	N/A	N/A	01	1100	500
4	Current Unrestricted NonExempt Fund Higher Ed NonTABOR Enterprise Appropriated Revenue Higher Education Activity Mandatory Transfers Outside System Education and General Revenue OT RE AHEC Constituents Long Bill (Exempt)	310/GMA 305/GMA	GLW NAP	9050 1100	31	ABGF	500

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