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NonExempt - Only to be used when UCD or MSCD are Non Exempt Enterprises
 (Less than 100% of the institution qualifies as a TABOR designated enterprise.)

COFRS ACCOUNTING MODEL

UCD LIBRARY TRANSFER

Used to record payment of funds by one AHEC constituent institution to another.
 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 non-Long Bill funds to one AHEC constituent institution by another constituent institution. Example: Payment for use of the UCD Library.							
COFRS JOURNAL ENTRY CODING							
Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR	
CCD, MSCD, AHEC = 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 ***Nonmandatory Transfers Outside System** Education and General Expense OT RE AHEC Constituents Non-Long Bill	31X/GXX 305/GXX	LBA NAP NAP	9150** 1100	22	ABGH	\$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	31X/GXX 305/GXX	N/A	N/A	01	1100	\$500
UCD = REVENUE ENTRY							
3	Current Unrestricted Exempt Fund Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	311/GFD 320/GFE	N/A	N/A	01	1100	\$500
4	Current Unrestricted Exempt Fund Higher Ed TABOR Enterprise Nonappropriated Revenue Higher Education Activity Nonmandatory Transfers Outside System Education and General Revenue OT RE AHEC Constituents Non-Long Bill (Exempt)	311/GFD 320/GFE	NAP NAP	9150 1100	31	ABGH	\$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