

FX

Exempt Institutions

(100% of the institution qualifies as a TABOR designated enterprise.)

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
INSTITUTION = EXPENSE ENTRY							
1	Auxiliary Self-Funded Enterprise-Exempt Higher Ed TABOR Enterprise TABOR Exempt Enterprise Higher Education Activity Education and General Expense IC-NonExempt-DOHE-Internal IC RE DOHE Internal	320/GXX 320/GXX	NAP NAP	1100	22	EYGA EZGC	500
2	Auxiliary Self-Funded Enterprise-Exempt Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	320/GXX 320/GXX	N/A	N/A	01	1100	500
CCHE = REVENUE ENTRY							
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 IC-NonExempt-DOHE-Internal IC RE DOHE Internal (Nonexempt)	100/GAA	ADM	5620	31	EYGA EZGC	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