



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

COFRS ACCOUNTING MODEL

INSTITUTIONAL F & A (indirect cost) TRANSFER

*Used to record receipt of indirect cost revenue in the current unrestricted fund.
 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)
 State Controller Higher Education Advisory 97-1*

COFRS JOURNAL ENTRY CODING							
Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR	
EXPENSE ENTRY							
1	Auxiliary Self-Funded Enterprise-Exempt Higher Ed TABOR Enterprise TABOR Exempt Enterprise Higher Education Activity Non Education and General Expense OT RE DOHE Institution Internal	320/GXX 320/GXX	NAP NAP	1900	22	ABGC	\$500
2	Auxiliary Self-Funded Enterprise-Exempt Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	320/GXX 320/GXX	XXX	XXX	01	1100	\$500
REVENUE ENTRY							
3	Auxiliary Self-Funded Enterprise-Exempt Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	320/GXX 320/GXX	XXX	XXX	01	1100	\$500
4	Auxiliary Self-Funded Enterprise-Exempt Higher Ed TABOR Enterprise TABOR Exempt Enterprise Higher Education Activity Education and General Revenue OT RE DOHE Institution Internal (Exempt)	320/GXX 320/GXX	NAP NAP	1100	31	ABGC	\$500