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**Exempt - Only to be used with transactions between AHEC and an Exempt Enterprise
 (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

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	Auxiliary Self-Funded Enterprise Exempt Higher Ed TABOR Enterprise TABOR Exempt Enterprise Higher Education Activity Education and General Expense OT CS AHEC Constit Long Bill	320/GXX 320/GXX	NAP NAP	1100	22	AAGF	500	
2	Current Unrestricted Exempt Fund 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
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 CS AHEC Constit Long Bill (Nonexempt)	310/GMA 305/GMA	GLW NAP	9050 1100	31	AAGF		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.