

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

This model is **not** for fee for service activity that should be recorded as Service Center activity. This model is intended for transfers of funds for operational activity that is normally appropriated in the Long Bill but was not for various reasons. This is an exception model and is rarely used.

COFRS ACCOUNTING MODEL

AHEC NON-LONG BILL TRANSFER

Used to record payment of funds to AHEC by its constituent institutions for non-Long Bill initiatives.

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 non-Long Bill funds to AHEC by its constituent institutions. Example: Purchase of telephone system.							
COFRS JOURNAL ENTRY CODING							
Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR	
INSTITUTION = EXPENDSE ENTRY							
1	Auxiliary Self-Funded Enterprise-Exempt Higher Ed TABOR Enterprise TABOR-Exempt Enterprise Higher Education Activity Education and General Expense OT CS AHEC Const Non-Long Bill	320/GXX 320/GXX	NAP NAP	1100	22	AAGH	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
AHEC = REVENUE ENTRY							
3	Any Higher Education NonExempt Fund Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	3XX/GXX 305/GMA	N/A	N/A	01	1100	500
2	Any Higher Education NonExempt Fund Higher Ed NonTABOR Enterprise Nonappropriated Revenue Higher Education Activity Nonmandatory Transfers Outside System Education and General Revenue OT CS AHEC Const Non-Long Bill (Nonexempt)	3XX/GXX 305/GMA	NAP NAP	9150 1100	31	AAGH	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.