



Exempt - Only to be used when UCD or MSCD are exempt enterprise:
(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/OB	DR	CR	
CCD, MSCD, AHEC = EXPENSE ENTRY							
1	Auxiliary Self-Funded Enterprise Exempt Higher ED TABOR Enterprise TABOR-Exempt Enterprise Higher Education Activity Education and General Expense OT RE AHEC Constituents Non-Long Bill	320/GXX 320/GXX	NAP NAP		1100	22	ABGH \$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
UCD = REVENUE ENTRY							
3	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/GFD 320/GFE	N/A	N/A		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 AHEC Constituents Non-Long Bill (Exempt)	320/GFD 320/GFE	NAP NAP		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.