

# YE COP 2

## NonExempt Institutions

(Less than 100% of the institution qualifies as a TABOR designated enterprise. May include Exempt activities.)

## COFRS ACCOUNTING MODEL

### Reduce Receivables/Payables for Institutional Funds Spent on COP Projects during the Year

Used at year-end to reduce receivables/payables related to institutional cash match or share of COP proceeds spend during the year.

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			
Reduce COP Payable for Institutional Cash Match Spent during the year											
1	HE Lease Purchase Cash - DOHE Not used with Balance Sheet Accounts Liability Intrafund Payable - Same Agency	361/GXX	XXXX	XXXX	02	2391	\$50,000				
2	HE Lease Purchase Cash - DOHE COP Project Name Non Education and General Revenue OT CS DOHE Internal COP Elim	361/GXX	CM1	1900	31	AAGA		\$50,000			
Reduce Institution Receivable for Cash Match Spent during the year (CM1)											
3	Higher Ed TABOR Enterprise Higher Education Activity Non Education and General Revenue OT CS DOHE Internal (Cash Match Share)	305/GXX	NAP	1900	31	AAGG	\$50,000				
4	Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Asset Intrafund Rec - Same Agency	305/GXX	XXXXX	XXXX	01	1391		\$50,000			
Reduce Receivable for Institutional COP proceeds spent during the year (HP1)											
5	Higher Ed TABOR Enterprise Higher Education Activity Non Education and General Revenue* OT CS DOHE Internal - COP Elim	305/GXX	NAP	1900	31	AAGG	\$25,000				
6	Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Asset Intrafund Rec - Other Agency	305/GXX	XXXXX	XXXX	01	1390		\$25,000			

\* Debit Revenue account type, NOT expense.