

NonExempt Institutions

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

COFRS ACCOUNTING MODEL

Accrue Institution's Share

of Interest on COP Projects

Used to accrue the institution's share of interest for COP projects financed with the Certificates of Participation (Institution's portion of COP's) at the end of the fiscal 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	
Accrue Institution's Interest for their share of the COP project							
1	Higher Ed NonTABOR Enterprise Higher Education Activity Non Education and General Expense OT CS DOHE TO DOT - In	305/GXX	NAP	1900	22	AAWQ	\$1,000
2	Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Liability Intrafund Pay - Other Agency	305/GXX	XXX	XXX	02	2390	\$1,000