

# YE COP 3X

## Exempt Institutions

(100% of the institution qualifies as a TABOR designated enterprise.)

## 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 TABOR Enterprise Higher Education Activity Non Education and General Expense OT CS DOHE TO DOT - Int	320/GXX	NAP	1900	22	AAWQ	\$1,000
2	Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Liability Intrafund Pay - Other Agency	320/GXX	XXX	XXX	02	2390	\$1,000