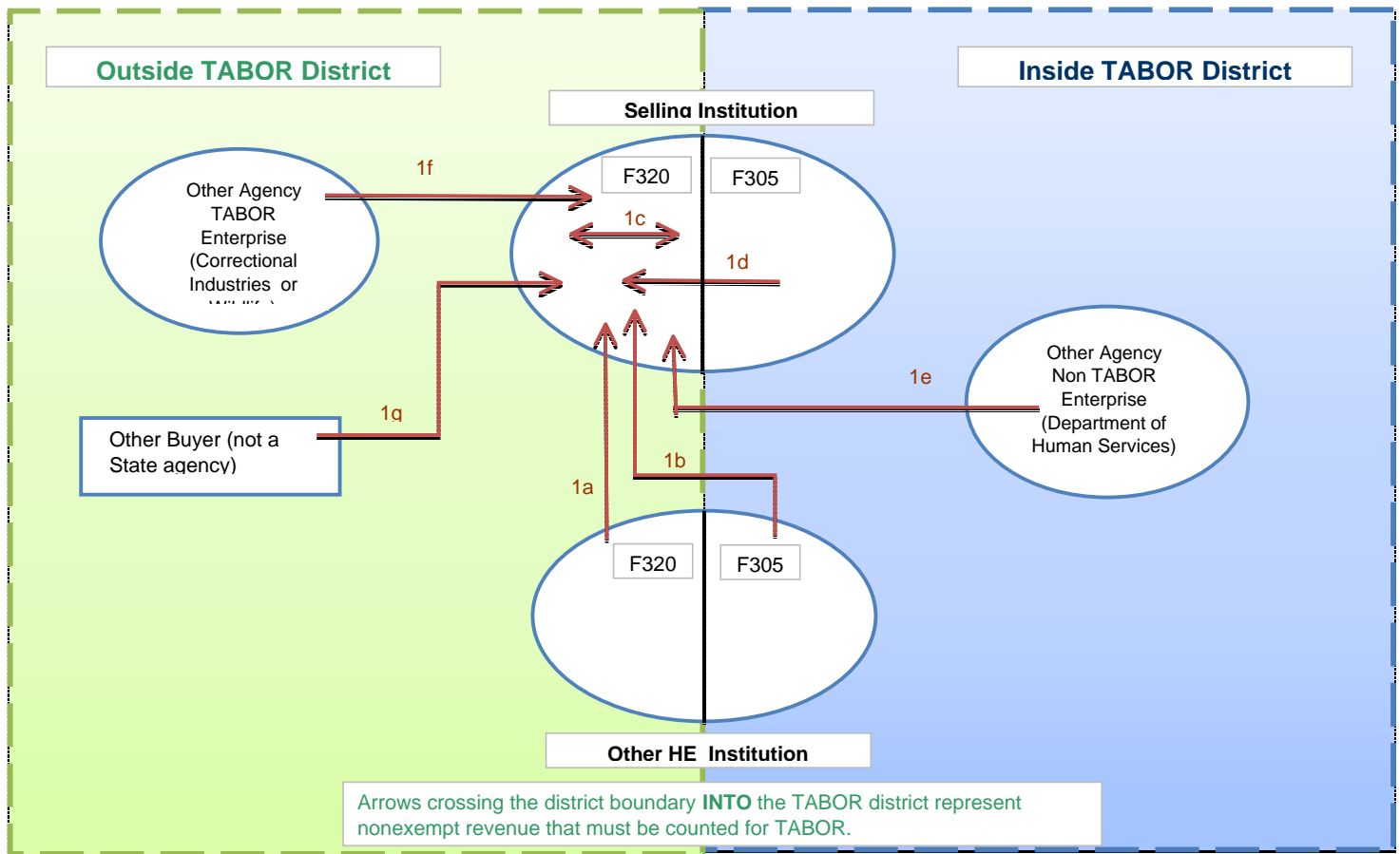


Auxiliary Sales Matrix

Seller: TABOR Enterprise - Fund 320					
	Buyer	Elimination by Institution	Elimination by OSC	TABOR Treatment	Revenue Source Code
1a	External Higher Ed Tabor Enterprise (not part of your institution)	No	Yes	Exempt	5405
1b	External Higher Ed Non-Tabor Enterprise (not part of your institution) [AHEC or another HE Institution who loses enterprise status]	No	Yes	Exempt	5405
1c	Internal Tabor Enterprise Activity	Yes	N/A	Exempt	5060 (elimination should be done in 399)
1d	Internal Non-Tabor Enterprise Activity	Yes	N/A	Exempt	5060 (elimination should be done in 399)
1e	Other State Agency (Agencies who are NOT Tabor Enterprises)	No	No	Exempt	5400/5401*
1f	Non Higher-Ed State Tabor Enterprise (such as Wildlife or Correctional Industries)	No	No	Exempt	5400/5401*
1g	Other buyer- Non-State Agency	No	No	Exempt	5400/5401*

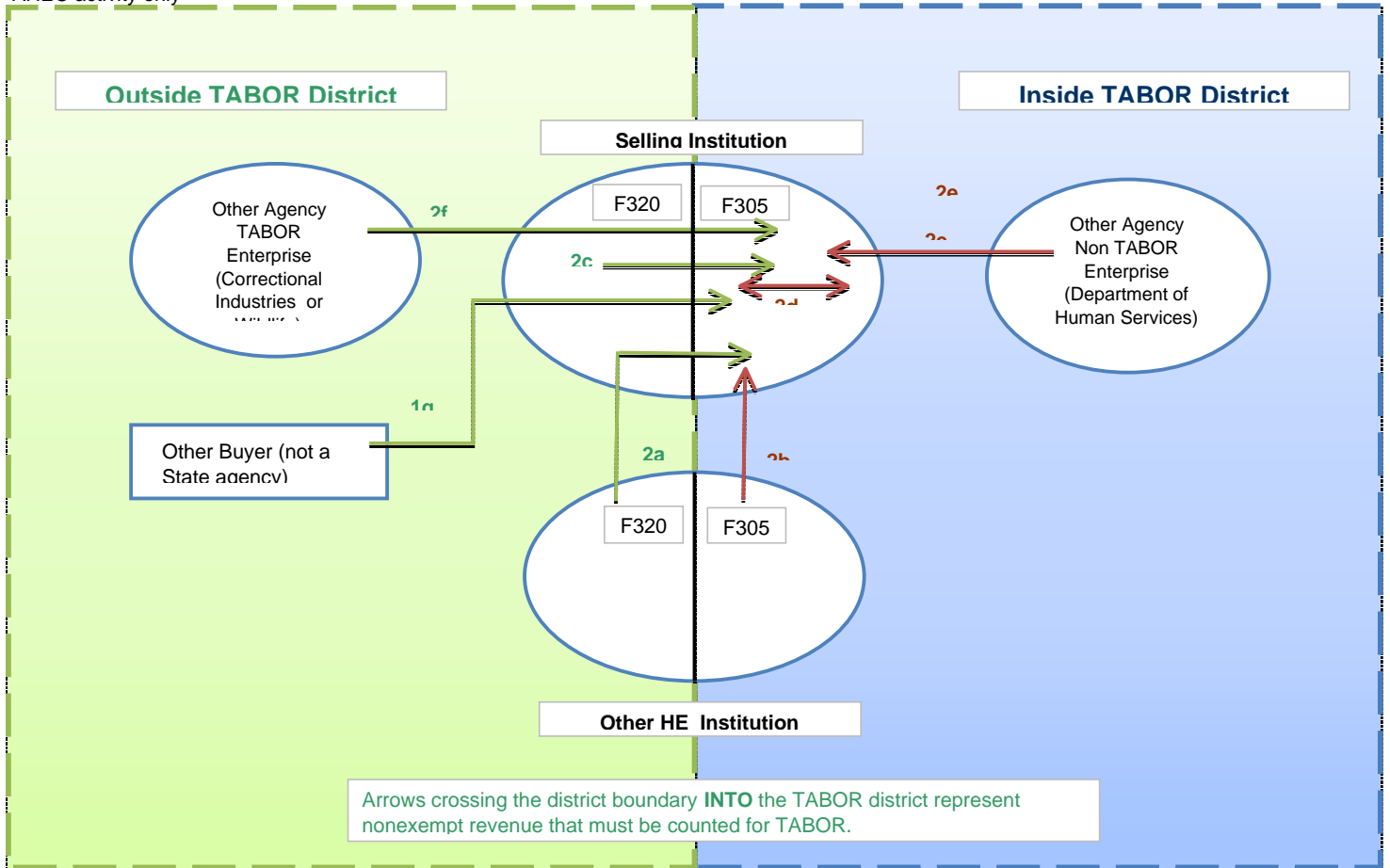
* 5400 should be used when activity meets the definition of a NACUBO auxiliary enterprise and 5401 should be use if the activity meets the NACUBO definition of Sales and Services Educational Services.



Seller: Non-TABOR Enterprise - Fund 305

	Buyer:	Elimination by Institution	Elimination by OSC	TABOR Treatment	Coding
2a	External Higher Ed Tabor Enterprise (not part of your institution)	No	Yes	Non-Exempt	5404
2b	External Higher Ed Non-Tabor Enterprise (not part of your institution) [AHEC or another HE Institution who loses enterprise status]	No	Yes	Exempt	5405
2c	Internal Tabor Enterprise Activity	Yes	N/A	Non-Exempt	5061 (elimination should be done in 399)
2d	Internal Non-Tabor Enterprise Activity	Yes	N/A	Exempt	5060 (elimination should be done in 399)
2e	Other State Agency (Agencies who is NOT a Tabor Enterprises)	No	No	Exempt	5400*
2f	Non Higher-Ed State Tabor Enterprise (such as Wildlife or Correctional Industries)	No	No	Non-Exempt	5402
2g	Other buyer- Non-State Agency	No	No	Non-Exempt	5402

* AHEC activity only



AHEC Sales Matrix

	Seller:	Buyer	Elimination at AHEC	Elimination at State	Tabor Treatment	Coding
1a	AHEC Tabor Enterprise (Parking, Student Union, Reprographics, etc)	Higher Ed Enterprises	No	Yes	Exempt	
1b	AHEC Tabor Enterprise (Parking, Student Union, Reprographics, etc)	Higher Ed Non-Enterprises (if a Higher Ed agency loses Enterprise status)	No	Yes	Exempt	
1c	AHEC Tabor Enterprise (Parking, Student Union, Reprographics, etc)	AHEC Enterprise Activity	Yes	N/A	Exempt	
1d	AHEC Tabor Enterprise (Parking, Student Union, Reprographics, etc)	AHEC non-enterprise dept	Yes	N/A	Exempt	
1e	AHEC Tabor Enterprise (Parking, Student Union, Reprographics, etc)	Other buyer - Other State Agency Enterprise (such as Wildlife).	No	No	Exempt	
1f	AHEC Tabor Enterprise (Parking, Student Union, Reprographics, etc)	Other buyer- Non-state agency	No	No	Exempt	
2a	AHEC Non-Enterprise Auxiliary	Higher Ed Enterprises	No	Yes	Non-Exempt	
2b	AHEC Non-Enterprise Auxiliary	Higher Ed Non-Enterprises (if a Higher Ed agency loses Enterprise status)	No	Yes	Exempt	
2c	AHEC Non-Enterprise Auxiliary	AHEC Enterprise Activity	Yes	N/A	Non-Exempt	
2d	AHEC Non-Enterprise Auxiliary	AHEC non-enterprise dept	Yes	N/A	Exempt	
2e	AHEC Non-Enterprise Auxiliary	Other buyer - Non enterprise State Agency	No	No	Exempt	
2f	AHEC Non-Enterprise Auxiliary	Other buyer - Other State Agency Enterprise (such as Wildlife).	No	No	Non-Exempt	
2g	AHEC Non-Enterprise Auxiliary	Other buyer- Non-state agency	No	No	Non-Exempt	