

Prepared by Joanne Gray Ballard 7-Dec-95
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To be used by Exempt and Non-Exempt Institutions.

Use Fund 320* when 100% of the institution qualifies as a TABOR designated enterprise, use Fund 305* when the institution does not qualify for Enterprise status. However, if the institution is not an enterprise they must still use fund 320* for any enterprise specific activity.

CORE 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)

Ln #	Description	General Information			Fund Accounting						Detail Accounting	
		Posting Code	Debit Amount	Credit Amount	Fund	Dept	BSA	Revenue	Object	Appr	Function	Reporting

CCD, MSU = EXPENSE ENTRY

1	Internal Higher Ed - Other Governing Board	XD04	\$ 500		305* or 320*	GJDA or GTAA			7075	GC***NAP0	1100	
2	Operating Cash	A001		\$ 500	305* or 320*	GJDA or GTAA	1100					

UCD = REVENUE ENTRY

1	Short-Term Investments - University of Colorado T-Pool	A016	\$ 500		320F	GFEA	1280					
2	Internal Higher Ed - Other Governing Board	XR02		\$ 500	320F	GFEA		9075		GC105NAP0	1100	

* Wildcard representing the unique fund for each governing board, indicated by adding the second digit of the Governing Board Department code to the Fund Number, for example, CU's department code is GF~~F~~AA, the fund CU operates in is 320~~F~~.

*** Wildcard representing the three digit Funding Source Code for each Appropriation Unit.