

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
 INTERNAL SERVICES CENTER (ISC) ACTIVITY
 Internal Customers**

Used to record sale of services or product by an Internal Service Center to internal (institutional) customers. Please see Model L for how to record ISC sales to external customers.

See Model YE10 for how to eliminate ISC revenue at FYE.

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 Tab			Fund Accounting Tab						Detail Accounting Tab	
		Posting Code	Debit Amount	Credit Amount	Fund	Dept	BSA	Revenue	Object	Appr	Function	Reporting

Exempt Internal Service Center

1	Purchased Services	XD04	\$ 500		305* or 320*	G**A			2820	GC***NAP0	1100/1900	
2	Higher Education Exempt Internal Service Center Activity	XR02		\$ 500	320* ¹	G**A		5060 ¹		GC***NAP0	1900	

Non-Exempt Internal Service Center

1	Purchased Services	XD04	\$ 500		305* or 320*	G**A			2820	GC***NAP0	1100/1900	
2	Higher Education Nonexempt Internal Service Center Activity	XR02		\$ 500	305* ¹	G**A		5061 ¹		GC***NAP0	1900	

¹ The fund and revenue code used is dependent on whether the institution is a Tabor Enterprise or not.

* 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 GFAA, the fund CU operates in is 320F.

** Wildcard in the Department Code representing the Governing Board and Institution. Example GFEA, Governing Board (F), Campus (E) for University of Colorado Denver.

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