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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
 INTERNAL SERVICES CENTER (ISC) ACTIVITY
 External Customers**

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

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

Example: The College Print Shop, an exempt auxiliary enterprise Internal Service Center, sells copy services to a private small business.

1	Operating Cash	A001	\$ 500		320*	G**A	1100					
2	Higher Education Exempt Auxiliary Sales and Services	XR02		\$ 500	320*	G**A		5400		GC***NAP0	1900	

Example: The College Print Shop, an Internal Service Center, sells copy services to a private small business.

1	Operating Cash	A001	\$ 500		305*	G**A	1100					
2	Higher Education Nonexempt Auxiliary/Self-Funded	XR02		\$ 500	305*	G**A		5402		GC***NAP0	1900	

* 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^FAA, the fund CU operates in is 320^F.

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

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