

Revised by Joanne Ballard 21-Jun-90  
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COFRS/COA/MODELS/SFA

# SFA5

NonExempt

## COFRS ACCOUNTING MODEL

### NURSES TRAINING GRANT (NTG)

Used to record expenditures of the state-supported Student Financial Aid Program for Nurses Training Grants and to record revenue received from the Colorado Commission on Higher Education for these expenditures.

This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)  
 The Blue Book, US Department of Education  
 CCHE Student Financial Aid Handbook

Assumes equal share of state and federal funds in the allocation. Share may be unequal in reality and is identified in the allocation notice from CCHE

COFRS JOURNAL ENTRY CODING										
BankCode	Fund/Agency	APPR	Program	AcctType	SA/RSC/OB	RptngCat	DR	CR		
EXPENDITURE ENTRY = Record Distribution of Financial Aid to Student										
1	Defaulted Bank Code Current Restricted Exempt Fund Nurses Training Grant Scholarships & Fellowships Expenditures Expenditure Student Financial Aid	N/A	330/GXX	NTG	1800	22	5892		\$500	
2	Defaulted Bank Code Current Restricted Exempt Fund Not used with Balance Sheet Accounts Asset Operating Cash	1001	330/GXX	XXX	XXX	01	1100			\$500
REVENUE ENTRY = Record Receipt of Reimbursement Funds from CCHE										
3	Defaulted Bank Code Current Restricted Exempt Fund Not used with Balance Sheet Accounts Asset Operating Cash	1001	330/GXX	XXX	XXX	01	1100		\$250	
4	Defaulted Bank Code Current Restricted Exempt Fund Nurses Training Grant Operating Transfers from the State Revenue OT Exempt DOHE Student Financial Aid Intra Dept./OT/Other/Higher Ed FinAid Appropr	N/A	330/GXX	NTG	9200	31	ELGB 8506		\$250	\$250