

Revised by Joanne Ballard 21-Jun-90
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SFA4

NonExempt Institutions

(Less than 100% of the institution qualifies as a TABOR designated enterprise. May include Exempt activities.)

COFRS ACCOUNTING MODEL

Colo. Leveraging Educ.Assist.Partnership Prog Special Leveraging Educ. Assist. Partnership Prog.

formerly COLORADO STUDENT INCENTIVE GRANT (CSIG)

Used to record expenses of the state-supported Student Financial Aid Program for the Colorado Student Incentive Grants and to record revenue received from the Department of Higher Education for these expenses.

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)
 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 on the payment from DHE.

COFRS JOURNAL ENTRY CODING							
	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR
EXPENSE ENTRY = Record Distribution of Financial Aid to Student							
1	Current Restricted Exempt Fund Higher Ed NonTABOR Enterprise Colorado Student Incentive Grant Higher Education Activity Scholarships & Fellowships Expenditures Non Education and General Expense Student Financial Aid	330/GXX 305/GXX	SIG NAP	4800 1900	22	5892	\$500
2	Current Restricted Exempt Fund Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	330/GXX 305/GXX	XXX	XXX	01	1100	\$500
REVENUE ENTRY = Record Receipt of Reimbursement Funds from DHE							
3	Current Restricted Exempt Fund Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	330/GXX 305/GXX	XXX	XXX	01	1100	\$500
4	Current Restricted Exempt Fund Higher Ed NonTABOR Enterprise Colorado Student Incentive Grant Higher Education Activity Federal Grants and Contracts Operating Transfers from the State Non Education and General Revenue Federal Grant/Contr-Subrecipient-Other OT RE DOHE Student Financial Aid	330/GXX 305/GXX	SIG NAP	0200 0200 1900	31	7500 ELGB	\$250 \$250